

Village of  
Willowbrook  
DuPage County, Illinois

Administrative Budget  
May 1, 2014 – April 30, 2015

VILLAGE OF WILLOWBROOK, ILLINOIS  
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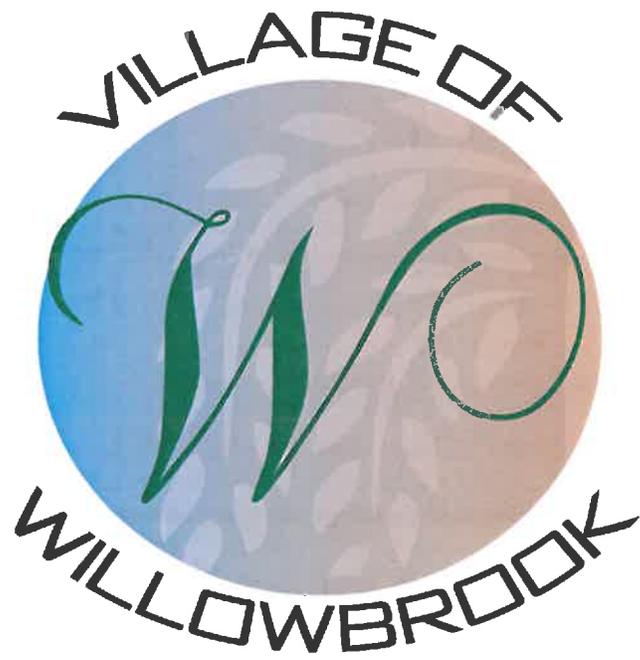
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# INTRODUCTION



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, 2014 is hereby submitted.

This budget, in the amount of \$14,447,311 (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 \$13,432,662, which represents a 4.61% or \$648,450 decrease from the previous year's budget. Although the General Fund, Water Fund and Special Tax Allocation (TIF) Fund had budgeted expenditure/expense increases for FY 2014-15, the Land Acquisition, Facility Expansion and Renovation Fund had a decrease to its budget of \$2,105,060, which accounts for most of the overall decrease. The FY 2014-15 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 and Motor Fuel Tax 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, Hotel/Motel Tax Fund, Special Tax Allocation (TIF) Fund, Water Capital Improvements 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 17, 2014. The budget was adopted on April 28, 2014.

### **Overview of FY 2014-15 Budget**

#### **All Funds**

- Total revenues, including transfers in from other funds, are estimated at \$13,990,079. Total revenues excluding transfers are estimated at \$12,975,430, an increase of about 13% from FY 2013-14 budgeted revenues. A sale of surplus Village property in the Land Acquisition, Facility Expansion and Renovation Fund is expected in FY 2014-15 which accounts for the largest share of the increase. Additionally, increases resulting from higher anticipated revenues from income tax, licenses, building permits, rental income, water charges for services and water utility tax are expected.
- Total budgeted expenditures, including transfers out to other funds, are \$14,447,311. As noted above, total expenditures excluding transfers are estimated at \$13,432,662.

### **General Fund**

- General Fund budgeted revenues of \$8,147,423 for FY 2014-15 are projected to come in about 2.5% higher than FY 2013-14 budgeted revenues. Increases in income tax, rental income, building permit revenue and other sources offset the one time transfers in from the TIF Fund and Land Acquisition, Facility Expansion and Renovation Fund that will not recur in FY 2014-15. A detailed explanation of Village revenues can be found on pages 53-62.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$8,568,040 compared to \$7,889,964 in FY 2013-14. Most of the increase of about \$678,000 occurred as a result of several large, non-recurring projects, including the Willow Pond Park redevelopment (\$400,000) and ERP system replacement (\$200,000). Continuation of the emerald ash borer remediation project, union and non-union salary increases and engineering fees comprise most of the rest of the increase.

The General Fund is projected to draw fund balance down by \$527,347 (refer to the General Fund financial summary on page 90), which represents 11.5% of fund balance. The Village's conservative fiscal management in prior years which built up fund balance has enabled the Village to draw it down to fund these major projects.

### **Water Fund**

- FY 2014-15 Water Fund revenues budgeted at \$3,493,997 is projected to be about \$583,000 or 20% higher than the FY 2013-14 budgeted revenues of \$2,911,038. A water rate increase was effective in January 2014 due to a rate increase passed along by the DuPage Water Commission effective January 1, 2014.
- FY 2014-15 budgeted Water Fund expenses (exclusive of transfers) of \$2,076,968 are 12% higher than the FY 2013-14 budgeted amounts. Transfers of \$603,979, excluded from the amount above, includes \$70,000 budgeted to transfer to the Water Capital Improvement Fund to fund future capital projects.

The Water Fund is projected to produce a surplus of \$813,050 (refer to the Water Fund financial summary on page 152), and the resulting increase in net position of 19% is primarily due to the increase in revenues. The surplus will increase the Water Fund's days operating expense reserve to 119 days from an estimated 43 days as of April 30, 2014. The goal is 90 days.

### **Hotel/Motel Tax Fund**

- Hotel/Motel tax revenues are budgeted to decrease 7.7% compared with the estimate actual revenue from FY 2013-14. There are four hotels that reside within the Village's boundaries. The revenues projected at \$60,027 are generated from a 1.0% hotel motel tax that is locally assessed by the Village.
- FY 2014-15 Hotel/Motel Tax Fund expenditures budgeted at \$63,347 represents a 2.7% or \$1,645 increase above the amount budgeted in FY 2013-14. The tax deposited in this fund is restricted to use on tourism promotion in the Village and expenditures are budgeted close to break even.

The fund balance is estimated to be about \$4,650 at the end of FY 2015 (refer to the Hotel/Motel Fund financial summary on page 159).

### **Motor Fuel Tax Fund**

- Motor Fuel Tax revenues of \$241,816 are 17.4% higher than budgeted in FY 2013-14. A capital grant that was not budgeted in the prior fiscal year will be received.

- 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 \$388,575 at the end of FY 2015. (refer to the Motor Fuel Tax Fund financial summary on page 163). Fund balance is being accumulated to fund the Village's share of an STP grant funded project for Clarendon Hills Road that will occur in FY 2016-17.

#### **Special Tax Allocation (TIF) Fund**

- Property taxes assessed on property owners within the TIF are expected to generate about \$800,000. These taxes must be spent on improvements within the TIF District. While the TIF expired in FY 2013-14, the taxes collected on the properties will continue into FY 2014-15. At the end of FY 2015, the fund balance is expected to be \$0.

#### **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 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 most recent rate increase by the Village on January 1, 2014 (20%) was in response to another Commission rate increase on the same date.
- 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 and January 1, 2014 increases. Additional discussion of the financing of this project is discussed in the Water Capital Improvements Fund section of this document.
- A transfer of \$70,000 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 \$326,000 include funding for a valve insertion program, MTU replacement and the first phase of the water tank painting noted above.

The Water Capital Improvements Fund is expected to have \$351,950 in fund balance at the end of FY 2015, a decrease of about 42%. This is due to the drawdown of reserves for the major capital projects expected to occur (refer to the Water Capital Improvements Fund financial summary on page 172).

#### **Capital Projects Fund**

- Capital Projects Fund budgeted revenues for FY 2014-15 are projected to come in at \$10 for interest earnings.
- Expenditures in the Capital Projects Fund total \$750.

### **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. In addition to interest income of \$250, sale of Village property of \$700,000 has been budgeted for revenues for FY 2014-15.
- In FY 2013-14 the Village purchased two buildings adjacent to the existing Village Hall with the vision that a municipal campus would be created. The major project to be completed in FY 2014-15 from the fund is the remodeling of one of those buildings that will become the new Village Hall, and this \$1.1 million expenditure accounts for the expected decrease in fund balance of approximately 34%.

### **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 38 full time equivalent employees including 22 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, Willowbrook Ford, Trane, Midtronics, Walgreen's and Exclusive Windows.

Also, the Village's Town 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 100% of the center is now 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 Chick-Fil-A restaurant is opened 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, the center provides 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 during FY 2010-11 through FY 2013-14. The sales tax revenue budget for FY 2014-15 is \$3,000 higher than the budget of FY 2013-14. Although revenues have been higher than budgeted for several years, the Village took a conservative approach based on factors such as one retailer closing at the end of FY 2012-13 whose facility has not yet been re-occupied.

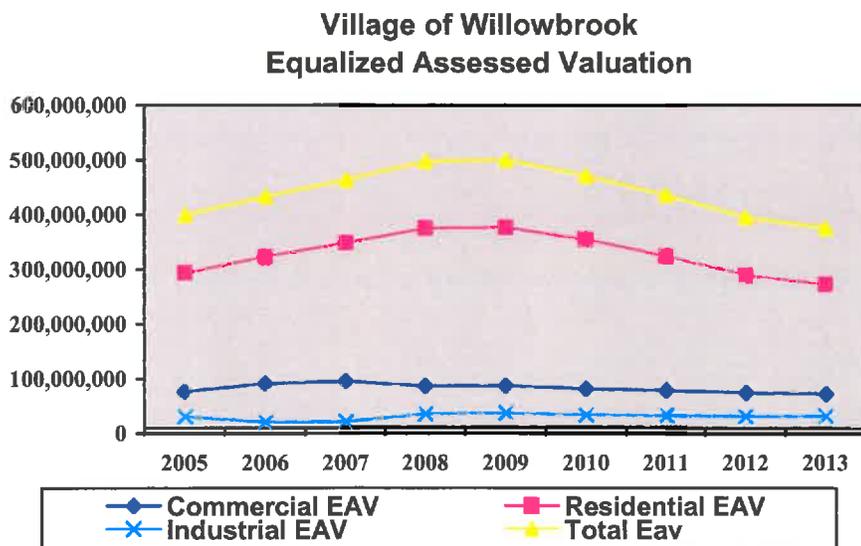
### Financial Condition – General Fund

Based on the estimated operating results from FY 2013-14, the Village will have increased General Fund reserves by about \$818,000. This surplus has enabled the Village to plan for several significant operating and capital projects during FY 2014-15 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 2013-14 and the proposed FY 2014-15 budget, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2015 is projected to be 186 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 levy years from 2005 – 2009 with a 25% increase during that period, ending at a high of nearly \$500,000,000. Beginning with the 2010 levy year, due to the overall economy, the EAV decreased 6% and ended at \$469,822,326. From levy year 2011 through 2013, the EAV declined an additional 22% ending at \$375,109,630. Following is a graph of the total increase in the residential industrial and commercial portions of the equalized assessed valuation for the past nine 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-five 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 twelfth time for the FY 2013-14, which exemplifies the Mayor, Village Board and Administrator’s goal of planning and performing at the highest standards of excellence. The FY 2014-15

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, 2014, only one issue is outstanding. Pages 37-39 describe these issues in more detail.

During FY 2013-14, the Village had its triennial credit rating review performed by Standard & Poor's Rating Service. The Village's bond rating was upgraded two levels from "AA" to "AAA" with a stable outlook. The AAA rating is the highest rating awarded, and this is the first time the Village has received this rating, which reflects the Village's budgetary flexibility, robust budget performance, and strong liquidity. Only approximately 4% of Illinois communities share this rating.

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 2013 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 Village conducts an annual Community Needs Survey which is sent to 1,000 randomly selected residents and contains approximately 60 questions inquiring about service levels of all departments. The Village utilizes the results to assist in the planning of future programs, enhancing service levels and setting annual goals. The survey becomes the starting point for a goal setting session which is conducted by the Mayor and Village Board in addition to a 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 goal setting session was held in July 2013, with another planned for fall of 2014.

The organizational goals of the Mayor and Village Board for the Village are on pages 15-18. 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 included recommendations to improve efficiencies, many of which were implemented in FY 2010-11 and thereafter. The Village Board will continue to evaluate the recommendations and success of the implementation in FY 2014-15. These may or may not have a budgetary impact.

Following are some of the more significant initiatives proposed for the coming year identified within the FY 2014-15 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. As several police department retirements occurred in FY 2010-11, the Village has been reorganizing the police department and added two new officers in FY 2013-14. Also, the organizational structure was revised to accommodate a sergeant on each of the Village's three police shifts. An additional officer is budgeted for FY 2014-15.

#### **Technology Initiatives**

The FY 2014-15 budget includes \$200,000 to replace the Village's financial and related software, as the current software is over 20 years old. An assessment was started in FY 2013-14 to evaluate the current system and locate a new vendor, and the process is continuing into FY 2014-15.

As part of the Village's initiative to reduce waste and save space, the Village implemented an electronic archive storage system in FY 2013-14, whereby existing paper records will be scanned and maintained electronically and future records will be generated and stored electronically. Approximately \$26,000 remains of the overall \$120,000 project and will be spent in FY 2014-15.

Additionally, in an effort to provide additional information to the community, the Village has budgeted to create the Willowbrook Mobile Phone App to provide an events calendar, economic development updates, emergency notifications and local press releases. The Village has budgeted for \$5,700 for the development of the application.

The Village was also awarded a grant for \$92,000 through the Illinois Capital Bill in order to replace the Village's street lights with energy efficient LED lights; this project is anticipated to occur in FY 2014-15.

Finally, the Village's water system meter reads are transmitted electronically, and the Village has planned for a \$285,000 project to replace the batteries in the transmitter units, called MTUs.

#### **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. Based upon the recommendations of the Plan the Village completed an approximately \$200,000 renovation, including enhancing ADA

accessibility, of the Waterford Park in FY 2013-14, and has budgeted \$400,000 in FY 2014-15 to complete Phase I of the Willow Pond Park renovation, with Phase II to be completed in FY 2015-16 for an additional \$400,000. The Village has been awarded an OSLAD grant which will provide for 50% reimbursement (\$400,000) at the completion of the project.

### **Development Initiatives**

- A new Chick-Fil-A opened in FY 2013-14 in the Town Center Development, and the Town Center is now 100% occupied.
- The location of a former retailer that closed in the Village has been purchased and renovations planned for FY 2013-14 are now expected to occur in FY 2014-15. Construction of additional out lot spaces are also expected to commence in FY 2014-15.
- The Village's existing Dominick's store closed during FY 2013-14, however the Whole Foods store located in a smaller facility within the Village is renovating the old Dominick's site and is expected to open its new, larger store there during FY 2014-15.

### **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%, and additional increases were imposed by DWC as follows: 30% on January 1, 2012, 20% on January 1, 2013 and 18% on January 1, 2014. Another increase of 17% from the DWC is expected on January 1, 2015. The Village increased water rates by 25% on May 1, 2013 and 20% on January 1, 2014; however, no additional rate increase by the Village to its customers has been determined for FY 2014-15.

### **Capital Improvements**

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. For FY 2014-15 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, 2014 of \$1,062,877. The Village purchased two buildings using reserves from this fund in FY 2013-14; the first building will be renovated in FY 2014-15 using existing reserves and will serve as the new Village Hall. The Village then plans to remodel the existing Village Hall/Police Department in FY 2014-15 which will serve solely as the public safety building. Finally, the second building purchased will be renovated in FY 2015-16 and likely used as a Community Center. The Village anticipates using external financing for the public safety building renovation.

The Village recently had an engineering study performed to determine when the Village's three water towers will need to be sandblasted and repainted. The results of the study noted that the project can be accomplished over 5 years at a total cost of approximately \$1.9 million. The FY 2014-15 component will be \$19,000 and the Village has budgeted to use existing reserves to pay for that portion. The Village is currently exploring low interest loan and other options to finance the second and third years of the project, and it is anticipated that the fourth and fifth years will be funded with reserves being built up in the Water Capital Improvement Fund.

Other initiatives are as follows:

- Create a walking path along Lake Hinsdale Park utilizing grant funding from an Openlands Green Region Grant
- 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 drawdown of General Fund reserves (\$527,347) 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 only a 3.0% increase on existing sales from the prior year budget. While there may be some new developments on the horizon, these are not included in the FY 2014-15 budget.

One of the goals established by the Board in FY 2005-06, was to present a General Fund balanced budget that also included a rebuilding of the number of days in reserves to 120 days. For FY 2014-15, it is anticipated that General Fund reserves will climb to 186 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, a contribution to the DuPage Children's Center and continued participation in the Willowbrook Police Cadets program.

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 2014-15 plan year, the Village's health insurance premium will increase by about 4.5%. 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 (the Village funds 100% of the annual required contribution to its Illinois Municipal Retirement Fund (IMRF) and Police Pension Plan, as determined by the actuaries of the 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, CPA  
Interim Director of Finance

# **Village of Willowbrook, Illinois**

## **Principal Officers**

**May 1, 2014**

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### **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**

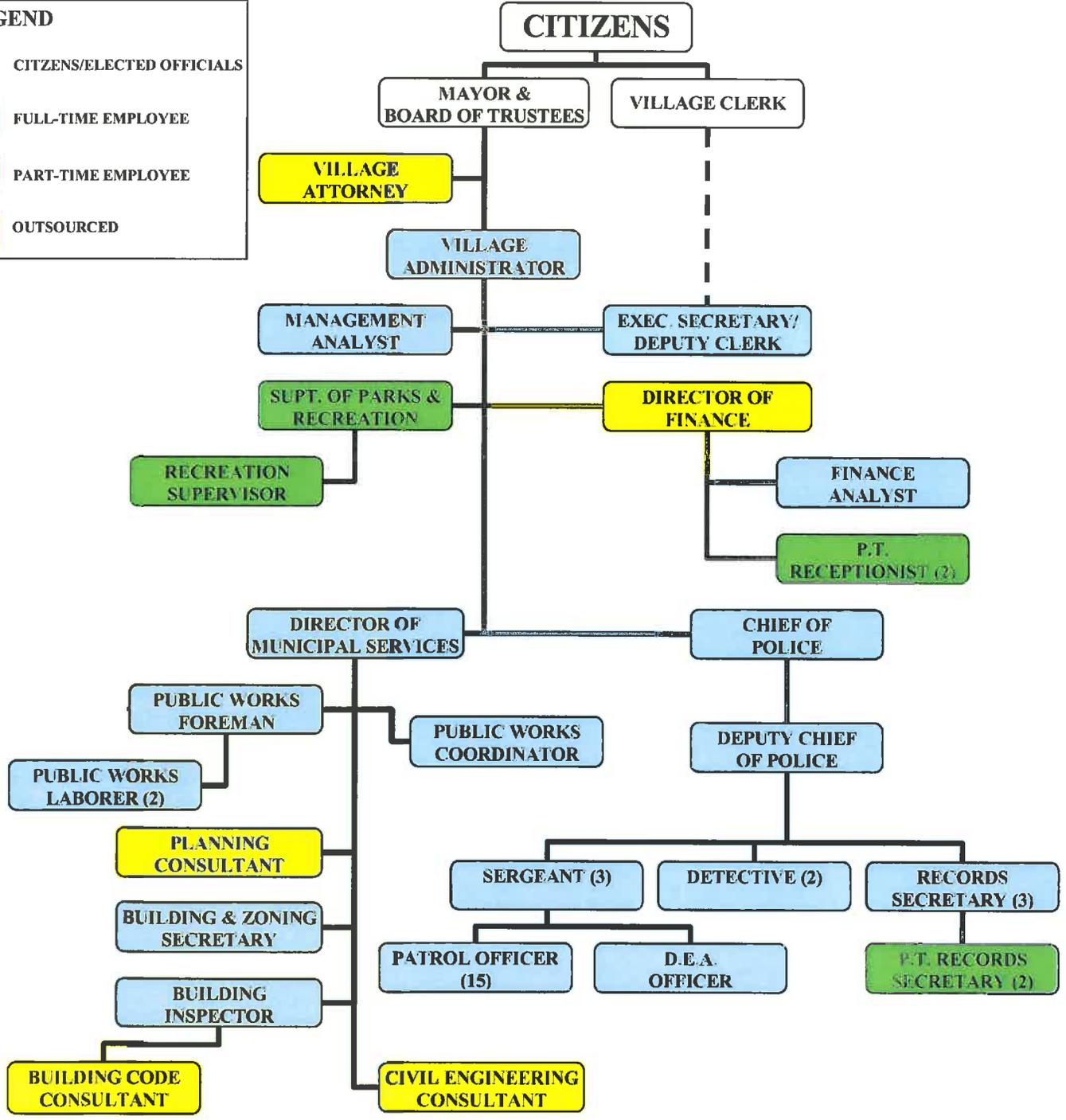
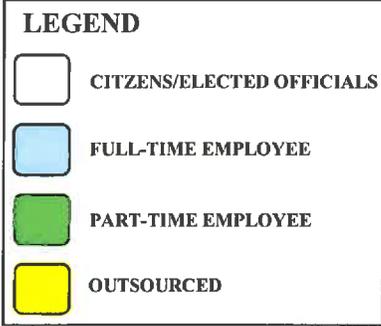
Village Administrator/Director of Municipal Services, Timothy Halik

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, 2013**

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.

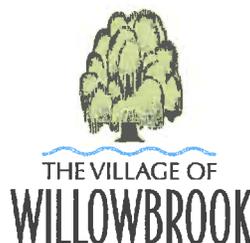
Willowbrook is known for its exceptional services, low taxes and convenience to the metro Chicago region. Located at the nexus of Route 83 and I-55, it's a short five mile drive along Route 83 north to the regional business center of Oak Brook and the I-88 corridor, a quick 15 mile drive east along I-55 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 and Target. 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 Special Recreation Association that provides recreational opportunities for disabled persons. In addition, the Village hosts many special events throughout the year, such as the Holiday Tree Lighting, annual Holiday Party, Back to School Movie Night, Touch-a-Truck and Easter egg hunt. In addition, in FY 2014-15 the Village has planned to host its first 5K Fun Run.

In 2011, the Village was named a recipient of the 2011 Governor's Home Town Award for History and Historic Preservation, an award given to recognize the contributions of thousands of Illinois volunteers for their hard work and dedication towards improving their communities. Willowbrook's year-long 50th Anniversary celebration was the project the Village submitted for consideration.

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.

In addition to these past planning sessions, the Village annually sends out a Community Needs Survey to 1,000 randomly selected residents. Village staff reviews and summarizes the results of the 60 question survey and presents the information to the Village Board in July. The Board and Village Administrator discuss the concerns of the community and incorporate these into the Village's goals, which become the starting point for planning the following year's budget.

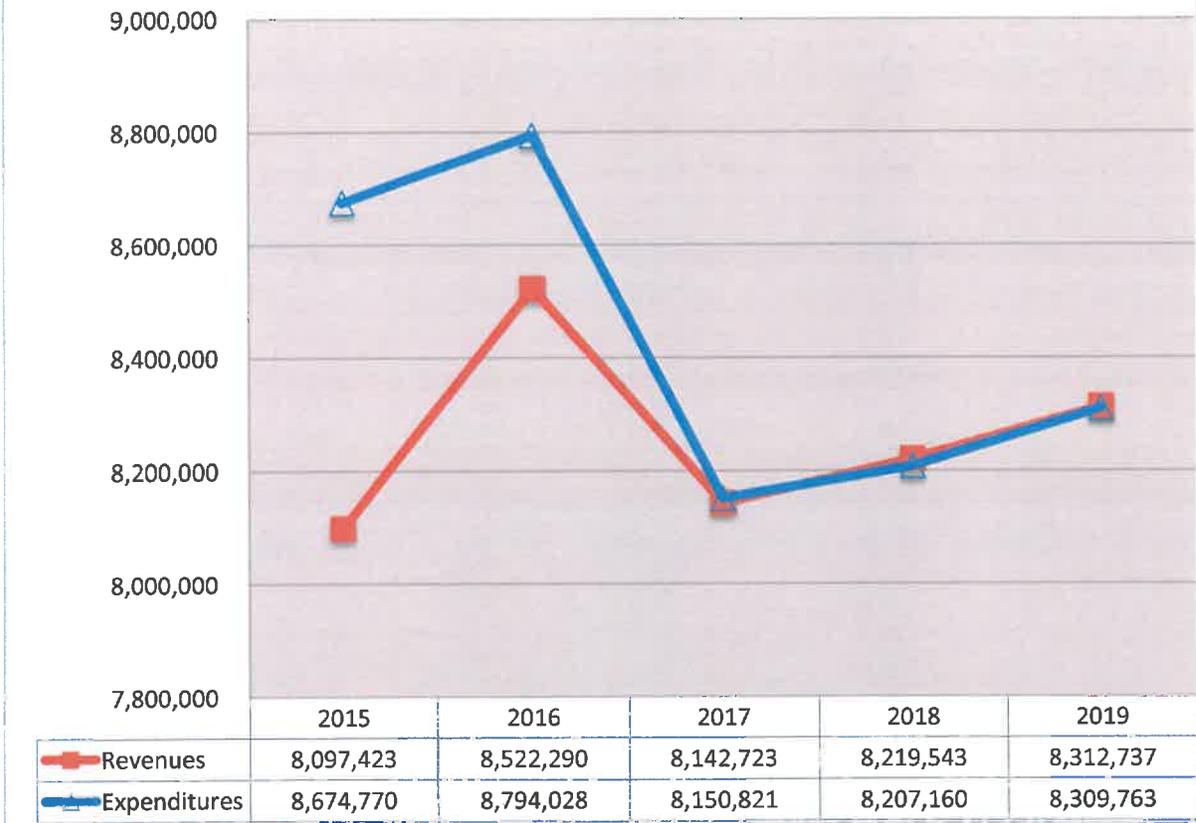
The Village of Willowbrook is one of only four communities in DuPage County that does not levy a significant property tax to fund Village services. Of these four communities, the Village of Willowbrook is one of two non-home rule communities. The Village does not have a local sales tax and relies heavily 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, and multiple park projects have been completed or initiated as a result of this document.

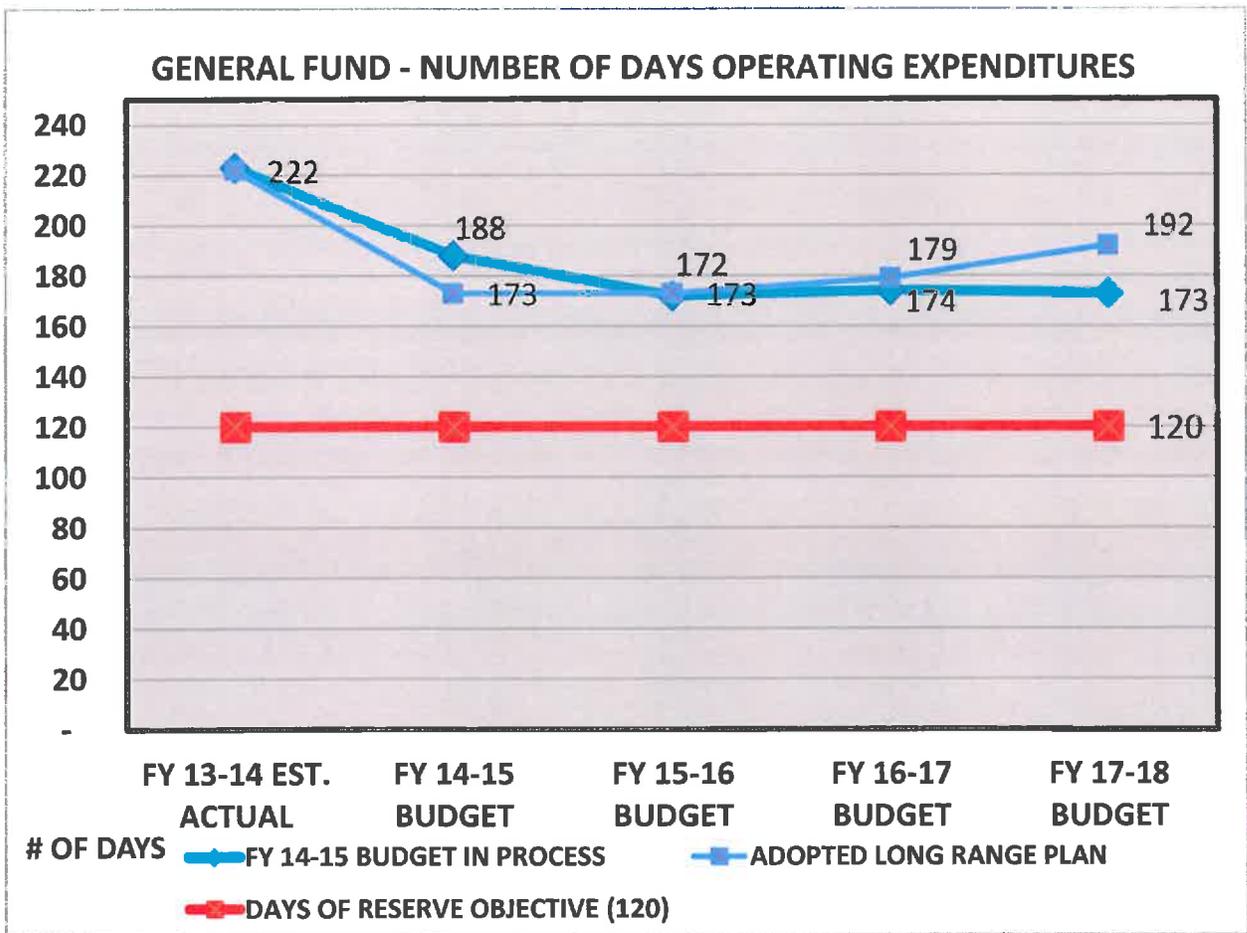
Recommendations the Board continues to work on to maintain financial sustainability include the following:

- 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

## GENERAL FUND REVENUES & EXPENDITURES



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 sharp drop in expenditures in 2017 is due to the expiration of a sales tax incentive agreement and the non-recurring Willow Pond Park project; the drop in revenues of the same period is due to the \$400,000 grant reimbursement of Willow Pond Park expected to occur in 2016 only.



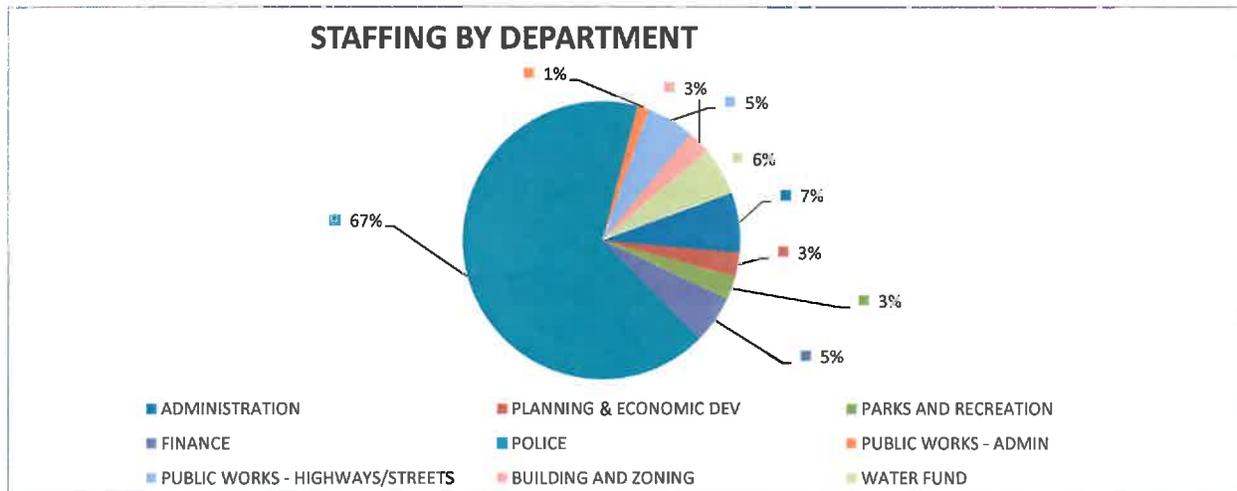
The graph above depicts the future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. In the fiscal year 2014-15 budget and following, the Village will exceed the benchmark.

The Village Board has stabilized the former downward trend in the financial condition as much as possible reducing 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	Actual 2014	Budgeted 2015
<b>General Government</b>							
Administration	2.5	1.5	2.5	2.5	2.5	2.5	2.5
Finance	3.0	3.0	3.0	2.0	2.0	2.0	2.0
<b>Community Development</b>							
Building and Zoning	2.0	1.0	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	1.0
Parks and Recreation	1.0	1.0	1.0	1.0	1.0	1.0	1.0
<b>Public Safety</b>							
<b>Police</b>							
Officers	25	25	24	20	20	22	23
Civilians	4.0	4.0	4.0	4.0	4.0	4.0	4.0
<b>Public Services</b>							
Administration	1.0	1.0	0.5	0.5	0.5	0.5	0.5
Highways and Streets	2.0	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	2.0
<b>Total</b>	<b>43.5</b>	<b>41.5</b>	<b>41.0</b>	<b>36.0</b>	<b>36.0</b>	<b>38.0</b>	<b>39.0</b>

No major changes in staffing are expected from FY 2013-14 to FY 2014-15.



**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, 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 position, 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. 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.

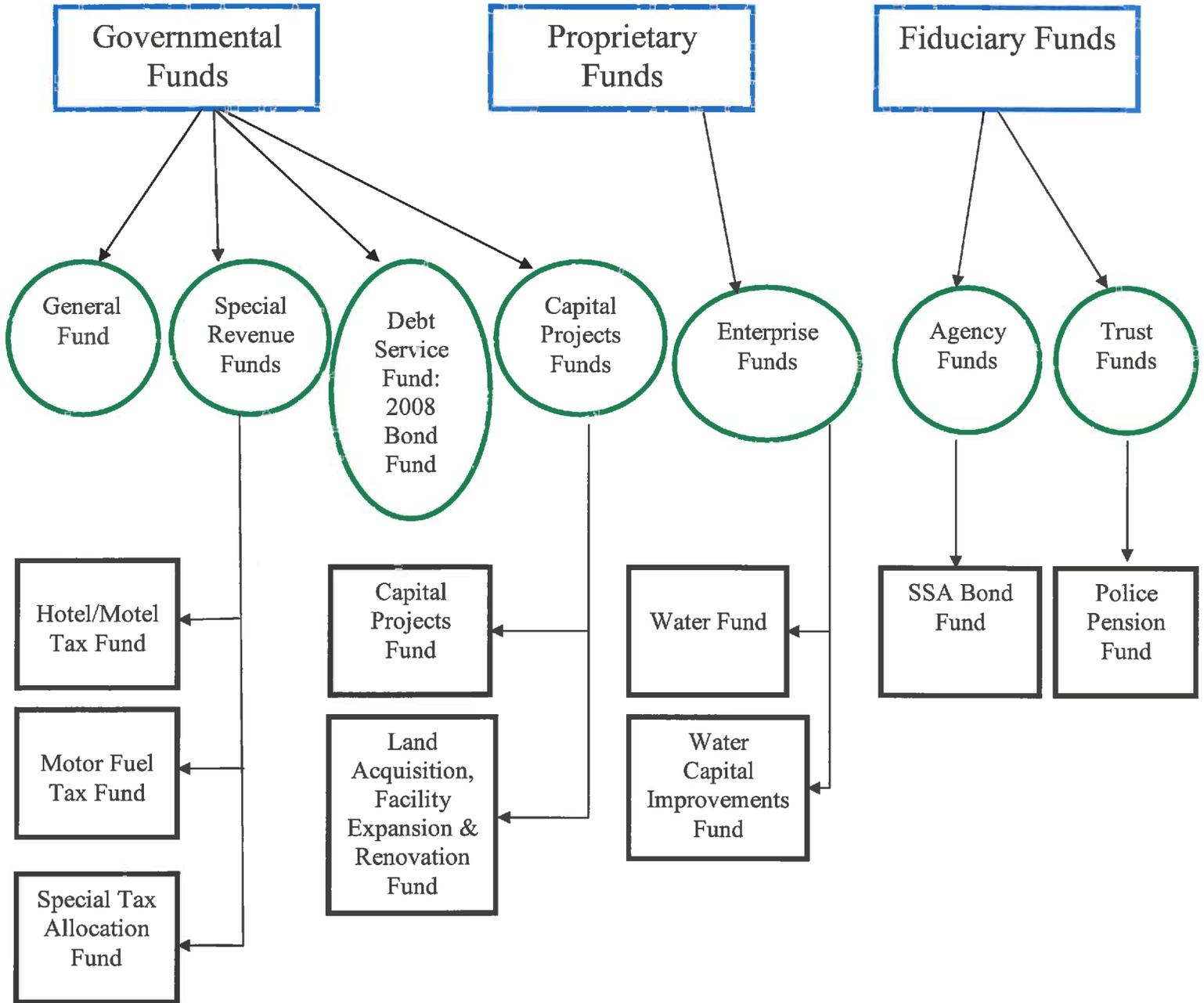
Village of Willowbrook  
Matrix of Village Funds and Village Departments

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

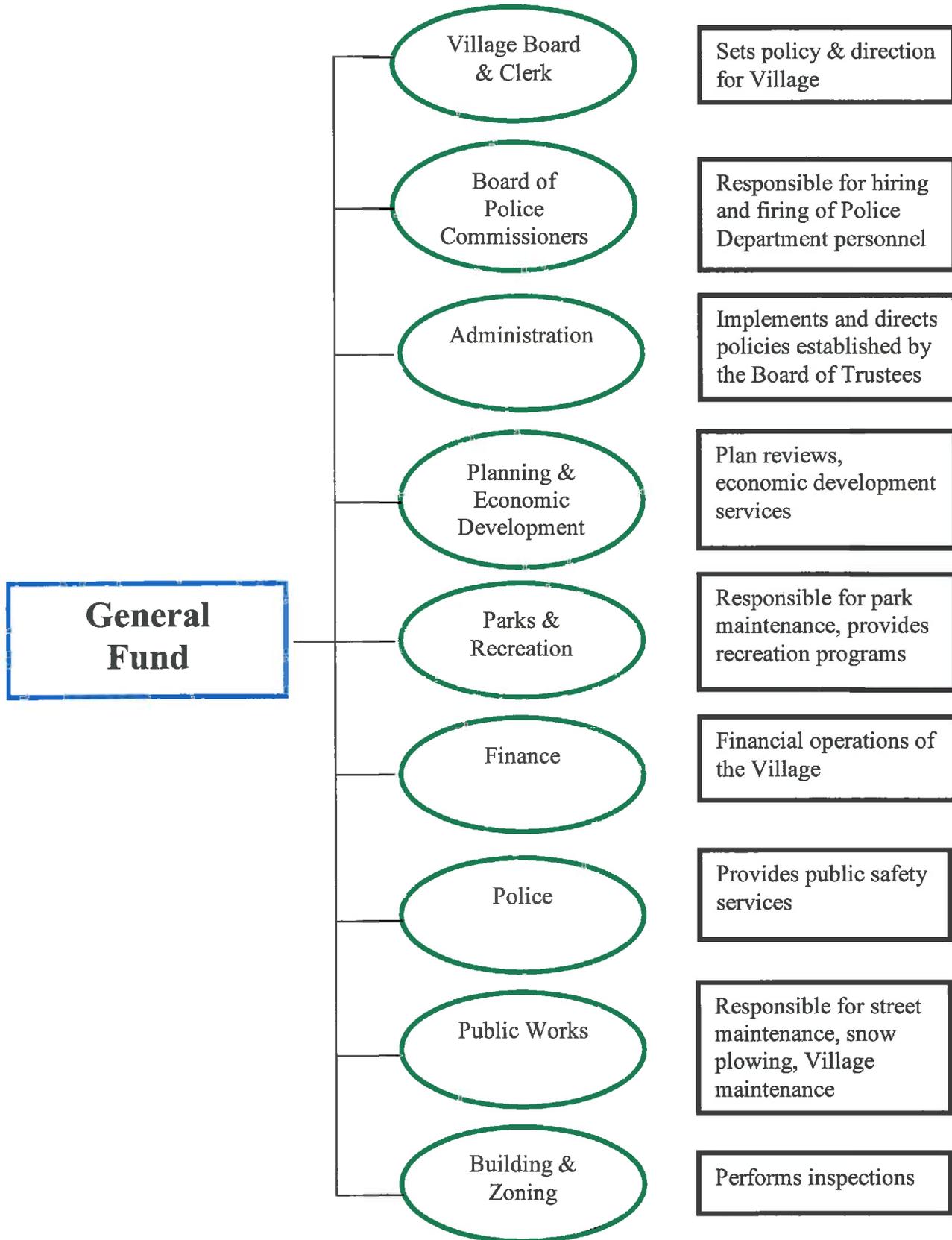
Village Departments	Village Funds										
	General Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Special Tax Allocation Fund	Capital Projects Fund	Land Acquisition, Facility Expansion & Renovation Fund	2008 Bond Fund	Water Fund	Water Capital Improvements Fund	Police Pension Fund	SSA#1 Agency Fund
Village 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.

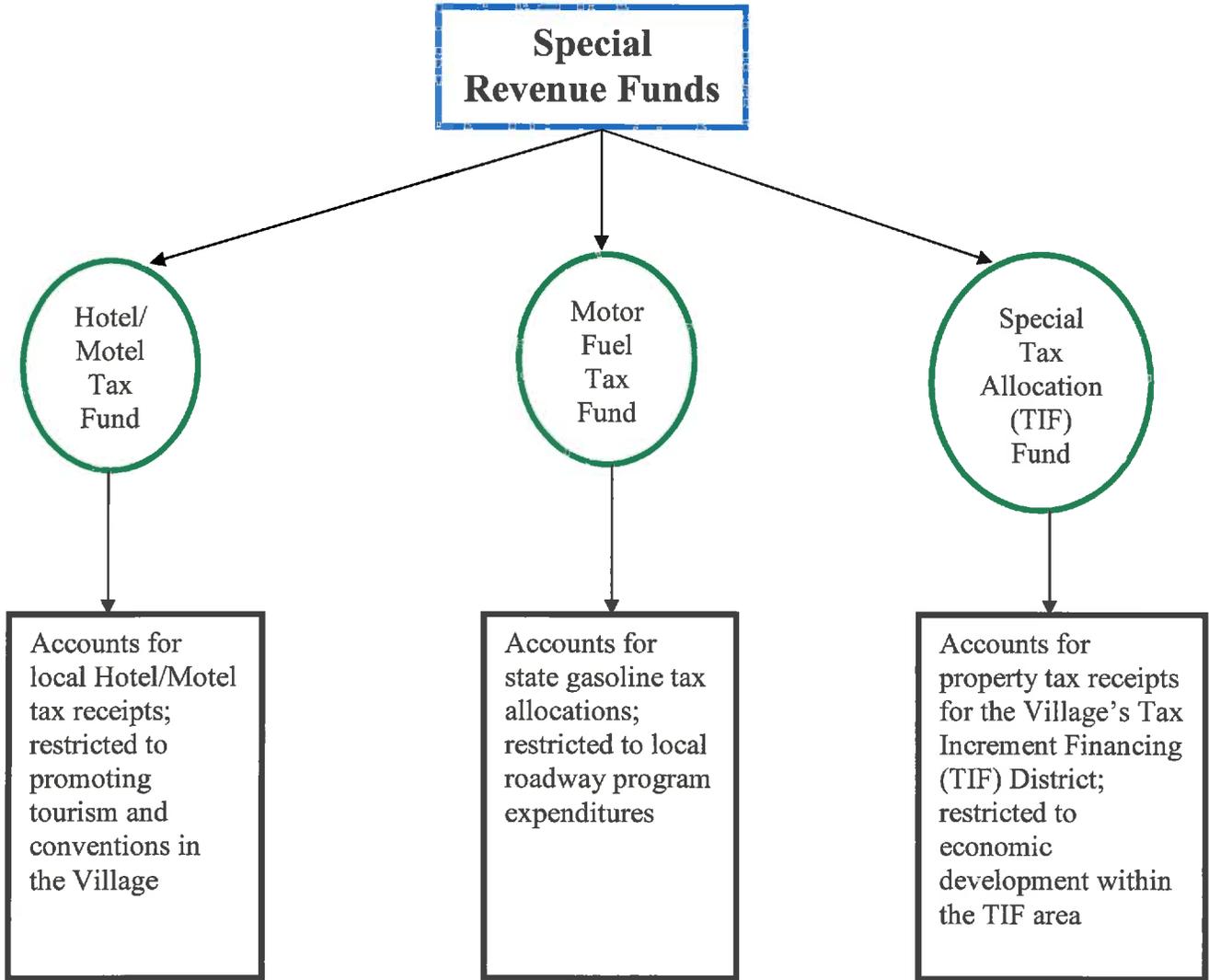
## Fund Structure – All Funds



# 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 & 75<sup>th</sup> 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. As described in the transmittal letter and Organizational Goals and Long Term Financial Overview, this benchmark serves as a key measure of the financial performance of the General Fund, and during the budget preparation process this number is continually updated and reported to the Board. Typically, non-critical General Fund expenditures will be deferred if their inclusion will cause the reserve days to fall below 120. These are termed "discretionary items" and are presented individually to the Board to discuss and determine if they will be added to the budget.
  
- D. The Special Revenue Funds are targeted to be at a level consistent with future expenditure expectations. The Hotel/Motel Tax Fund's fund balance is targeted at \$5,000 as revenues from this fund are funneled back into the community via contributions toward tourism promotion. The Motor Fuel Tax Fund's fund balance is being slowly built up to provide for the Village's share of a large future road project in 2016. The Special Tax Allocation (TIF) Fund's fund balance is expected to be near \$0 as of April 30, 2015, as the TIF has now expired and the final year of tax collections in FY 2014-15 will be fully spent on economic development project.

- E. 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 2014-15 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 2003-2013.

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 and approved by the Village Board 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. Goal Setting Workshop – July

- The Village Administrator conducts a session with the Village Board to discuss the results of the annual Community Needs Survey, which is collected and summarized by the Village staff in mid-July.

#### C. 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.

#### D. 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.

#### E. 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.

#### F. 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.

#### G. 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.

#### H. Final Budget Adoption - April

- The final budget is prepared by the Finance Director and presented to the Board for final approval by April 30.
- 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 June.

## I. 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
<b>Goal Setting Workshop</b> Review results of Community Needs Survey	July 29, 2013
<b>Senior Staff Workshop</b> 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. 30
<b>Board "Budget Preview" Workshop</b> Preview of budget Seek Board feedback/input as we begin preparation of budget	Nov. 25
<b>Staff Budget Kick-off Meeting</b> 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	Dec. 2
<b>Department Budget Submittals Due to Finance Director</b>	Jan. 6, 2014
<b>Department Budget Review Meetings w/Fin Dir &amp; Village Admnstr</b>	Jan. 13 - 17
<b>Final Staff Budget Meeting and Adjustments</b>	Jan. 28
<b>Presentation to Committees (special Committee meetings)</b>	Feb. 10
<b>Publish Notice of Hearing on Appropriation Ordinance</b>	TBD
<b>Board Budget Workshop I</b>	March 17
<b>Board Budget Workshop II (if needed)</b>	April 7
<b>Final Approval of Budget</b>	April 28

## 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.



No Commitment Debt

- 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, 2014 was \$2,985,000.

DEBT IMPACT ON OPERATIONS

The Village's only outstanding debt, the General Obligation Bonds (Alternate Revenue Source) Series 2008, is being repaid by income taxes from the General Fund and water revenues from the Water Fund (the alternate revenue sources). With the passage of the original bond ordinance, every year the DuPage County clerk automatically prepares an annual property tax levy extension for the payment of the debt service unless an annual tax abatement ordinance is filed with the Clerk's office. Since the passage of the bonds, the Village has annually abated the tax levy as the alternate revenue sources have been sufficient to pay the debt service.

The Village currently has no intention to utilize property taxes to pay the bonds and plans to file the abatement ordinance each year for the remaining life of the bonds (2027). The net effect on operations is that approximately \$108,000 of annual income tax revenue (about 14%) and approximately \$50,000 of annual water revenues (about 1%) are unavailable for other projects until the bonds mature.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

	Balances May 1, 2013	Additions	Reductions	Balances April 30, 2014	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%	\$ 1,725,000	\$ -	\$ 90,000	\$ 1,635,000	\$ 70,556
<b>TOTAL</b>	<b>\$ 1,725,000</b>	<b>\$ -</b>	<b>\$ 90,000</b>	<b>\$ 1,635,000</b>	<b>\$ 70,556</b>

## SCHEDULE OF FUTURE DEBT SERVICE

### General Obligation Alternate Revenue Source Bonds, Series 2008

Fiscal Year Ending April 30,	Principal	Interest	Total
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	<u>\$ 1,635,000</u>	<u>\$ 550,861</u>	<u>\$ 2,185,861</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.

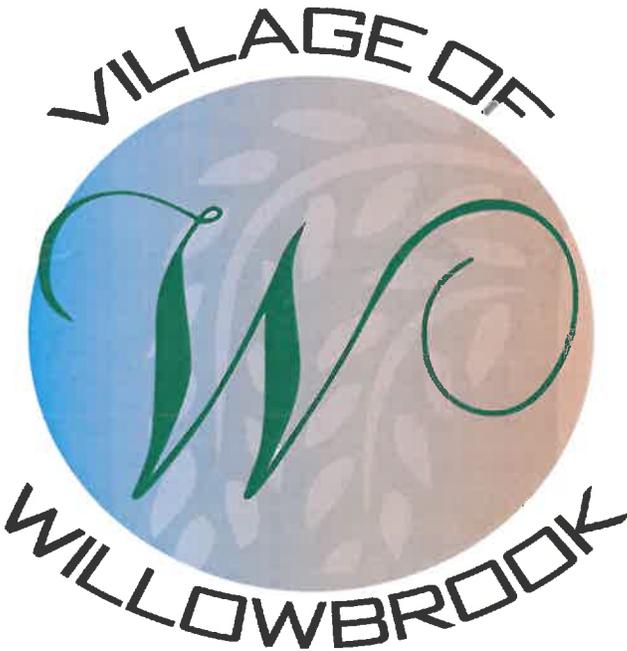
## 1.06 Flow Assumptions

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 2014-15

	General Fund	Land Acquisition, Facility Expansion & Renovation Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund
<b>REVENUES</b>					
Taxes	\$ 1,990,248	\$ -	\$ -	\$ -	\$ 60,027
Intergovernmental	4,237,000	-	-	-	-
Licenses and Permits	317,150	-	-	-	-
Charges for Services	102,672	-	3,490,247	-	-
Fines and Forfeits	685,000	-	-	-	-
Investment Income	750	250	850	-	-
Miscellaneous	330,850	-	2,900	100	-
<b>Total Revenues</b>	<b>7,663,670</b>	<b>250</b>	<b>3,493,997</b>	<b>100</b>	<b>60,027</b>
<b>EXPENDITURES/EXPENSES</b>					
General Government	2,163,054	-	-	-	63,347
Public Safety	4,635,510	-	-	-	-
Highways and Streets	970,172	-	-	-	-
Economic Development	-	-	-	-	-
Health and Welfare	32,210	-	-	-	-
Culture and Recreation	767,094	-	-	-	-
Water Service	-	-	2,076,968	-	-
Capital Outlay	-	1,063,127	-	326,000	-
Debt Service	-	-	-	-	-
<b>Total Expenditures/Expenses</b>	<b>8,568,040</b>	<b>1,063,127</b>	<b>2,076,968</b>	<b>326,000</b>	<b>63,347</b>
<b>Net Surplus (Deficit)</b>	<b>(904,370)</b>	<b>(1,062,877)</b>	<b>1,417,029</b>	<b>(325,900)</b>	<b>(3,320)</b>
<b>Other Financing Sources (Uses)</b>					
Transfer to Other Funds	(106,730)	-	(603,979)	-	-
Transfer from Other Funds	483,753	-	-	70,000	-
Sale of Capital Assets	-	700,000	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>377,023</b>	<b>700,000</b>	<b>(603,979)</b>	<b>70,000</b>	<b>-</b>
Estimated Fund Balance, May 1	4,585,851	1,062,877	4,248,798	607,850	7,970
Estimated Fund Balance, April 30	\$ 4,058,504	\$ 700,000	\$ 5,061,848	\$ 351,950	\$ 4,650

Note 1                      Note 1                      Note 1                      Note 1

Note 1: See the transmittal letter for a discussion of changes in major fund balances exceeding 10%.

Village of Willowbrook  
 Summary of Fund Revenues, Expenditures and Changes in Fund Balance (Continued)  
 Proposed FY 2014-15

Motor Fuel Tax Fund	Special Tax Allocation (TIF) Fund	2008 Bond Fund	SSA Bond Fund	Capital Projects Fund	All Funds Total
\$ -	\$ 800,000	\$ -	\$ 319,440	\$ -	\$ 3,169,715
241,766	-	-	-	-	4,478,766
-	-	-	-	-	317,150
-	-	-	-	-	3,592,919
-	-	-	-	-	685,000
50	50	-	10	10	1,970
-	-	-	-	-	333,850
<u>241,816</u>	<u>800,050</u>	<u>-</u>	<u>319,450</u>	<u>10</u>	<u>12,579,370</u>
-	-	-	-	-	2,226,401
-	-	-	-	-	4,635,510
210,000	-	-	-	-	1,180,172
-	951,974	-	-	-	951,974
-	-	-	-	-	32,210
-	-	-	-	-	767,094
-	-	-	-	-	2,076,968
-	-	-	-	-	1,389,127
-	-	156,956	319,440	750	477,146
<u>210,000</u>	<u>951,974</u>	<u>156,956</u>	<u>319,440</u>	<u>750</u>	<u>13,736,602</u>
<u>31,816</u>	<u>(151,924)</u>	<u>(156,956)</u>	<u>10</u>	<u>(740)</u>	<u>(1,157,232)</u>
-	-	-	-	-	(710,709)
-	-	156,956	-	-	710,709
-	-	-	-	-	700,000
-	-	156,956	-	-	700,000
<u>356,759</u>	<u>151,924</u>	<u>84</u>	<u>364</u>	<u>86,272</u>	<u>11,108,749</u>
<u>\$ 388,575</u>	<u>\$ -</u>	<u>\$ 84</u>	<u>\$ 374</u>	<u>\$ 85,532</u>	<u>\$ 10,651,517</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	Estimated	Proposed	Actual	Estimated	Proposed
	12-13	Actual 13-14	14-15	12-13	Actual 13-14	14-15
<b>REVENUES</b>						
Taxes	\$ 2,004,187	\$ 1,951,357	\$ 1,990,248	\$ -	\$ -	\$ -
Intergovernmental	4,594,248	4,518,667	4,237,000	-	-	-
Licenses and permits	389,656	338,938	317,150	-	-	-
Charges for Services	130,060	103,171	102,672	-	-	-
Fines and forfeits	704,981	980,826	685,000	-	-	-
Investment Income	3,189	750	750	2,743	500	250
Miscellaneous	251,635	313,417	330,850	-	-	-
<b>Total Revenues</b>	<b>\$ 8,077,956</b>	<b>\$ 8,207,126</b>	<b>\$ 7,663,670</b>	<b>\$ 2,743</b>	<b>\$ 500</b>	<b>\$ 250</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government	1,595,382	1,891,544	2,163,054	-	-	-
Public Safety	4,062,894	4,479,992	4,635,510	-	-	-
Highways and Streets	642,383	1,015,232	970,172	-	-	-
Economic Development	-	-	-	-	-	-
Health and Welfare	27,278	25,715	32,210	-	-	-
Culture and Recreation	297,710	316,065	767,094	-	-	-
Water Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	2,080,819	1,063,127
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
<b>Total Expenditures/Expenses</b>	<b>\$ 6,625,647</b>	<b>\$ 7,728,548</b>	<b>\$ 8,568,040</b>	<b>\$ -</b>	<b>\$ 2,080,819</b>	<b>\$ 1,063,127</b>
<b>Net Surplus (Deficit)</b>	<b>\$ 1,452,309</b>	<b>\$ 478,578</b>	<b>\$ (904,370)</b>	<b>\$ 2,743</b>	<b>\$ (2,080,319)</b>	<b>\$ (1,062,877)</b>
<b>Other Financing Sources (Uses)</b>						
Transfer to Other Funds (1)	(107,946)	(109,178)	(106,730)	-	(25,000)	-
Transfer from Other Funds (1)	-	448,404	483,753	-	-	-
Sale of Capital Assets	8,710	-	-	-	-	700,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (99,236)</b>	<b>\$ 339,226</b>	<b>\$ 377,023</b>	<b>\$ -</b>	<b>\$ (25,000)</b>	<b>\$ 700,000</b>
Estimated Fund Balance, May 1	2,414,974	3,768,047	4,585,851	3,165,453	3,168,196	1,062,877
Estimated Fund Balance, April 30	<b>\$ 3,768,047</b>	<b>\$ 4,585,851</b>	<b>\$ 4,058,504</b>	<b>\$ 3,168,196</b>	<b>\$ 1,062,877</b>	<b>\$ 700,000</b>

(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 12-13	Estimated Actual 13-14	Proposed 14-15	Actual 12-13	Estimated Actual 13-14	Proposed 14-15
<b>REVENUES</b>						
Taxes	\$ -	\$ -	\$ -	\$ 866,321	\$ 865,472	\$ 860,027
Intergovernmental	-	-	-	242,300	250,402	241,766
Licenses and permits	-	-	-	-	-	-
Charges for Services	2,362,497	2,584,833	3,490,247	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment Income	1,567	755	350	362	93	100
Miscellaneous	3,000	3,000	3,000	125	-	-
<b>Total Revenues</b>	<b>\$ 2,367,064</b>	<b>\$ 2,588,588</b>	<b>\$ 3,494,097</b>	<b>\$ 1,109,108</b>	<b>\$ 1,115,967</b>	<b>\$ 1,101,893</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government	-	-	-	81,378	59,447	63,347
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	186,000	132,480	210,000
Economic Development	-	-	-	316,451	316,343	951,974
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Water Service	2,416,263	1,916,164	2,076,968	-	-	-
Capital Outlay	-	42,100	326,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	447,494	332,256	-
Interest and fiscal charges	-	-	-	47,147	16,558	-
<b>Total Expenditures/Expenses</b>	<b>\$ 2,416,263</b>	<b>\$ 1,958,264</b>	<b>\$ 2,402,968</b>	<b>\$ 1,078,470</b>	<b>\$ 857,084</b>	<b>\$ 1,225,321</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (49,199)</b>	<b>\$ 630,324</b>	<b>\$ 1,091,129</b>	<b>\$ 30,638</b>	<b>\$ 258,883</b>	<b>\$ (123,428)</b>
<b>Other Financing Sources (Uses)</b>						
Transfer to Other Funds (1)	(50,798)	(499,782)	(533,979)	-	(9,346)	-
Transfer from Other Funds (1)	53,016	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,218</b>	<b>\$ (499,782)</b>	<b>\$ (533,979)</b>	<b>\$ -</b>	<b>\$ (9,346)</b>	<b>\$ -</b>
Estimated Fund Balance, May 1	4,773,087	4,726,106	4,856,648	236,478	267,116	516,653
Estimated Fund Balance, April 30	\$ 4,726,106	\$ 4,856,648	\$ 5,413,798	\$ 267,116	\$ 516,653	\$ 393,225

**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	Estimated	Proposed	Actual	Estimated	Proposed	Actual	Estimated	Proposed
	12-13	Actual 13-14	14-15	12-13	Actual 13-14	14-15	12-13	Actual 13-14	14-15
<b>REVENUES</b>									
Taxes	\$ 320,915	\$ 321,317	\$ 319,440	\$ -	\$ -	\$ -	\$ 3,191,423	\$ 3,138,146	\$ 3,169,715
Intergovernmental	-	-	-	-	-	-	4,836,548	4,769,069	4,478,766
Licenses and permits	-	-	-	-	-	-	389,656	338,938	317,150
Charges for Services	-	-	-	-	-	-	2,492,557	2,688,004	3,592,919
Fines and forfeits	-	-	-	-	-	-	704,981	980,826	685,000
Investment Income	32	12	10	132	10	10	8,025	2,120	1,970
Miscellaneous	-	-	-	-	-	-	254,760	316,417	333,850
<b>Total Revenues</b>	<b>\$ 320,947</b>	<b>\$ 321,329</b>	<b>\$ 319,450</b>	<b>\$ 132</b>	<b>\$ 10</b>	<b>\$ 10</b>	<b>\$ 11,877,950</b>	<b>\$ 12,233,520</b>	<b>\$ 12,579,370</b>
<b>EXPENDITURES/EXPENSES</b>									
General Government	-	-	-	-	-	-	1,676,760	1,950,991	2,226,401
Public Safety	-	-	-	-	-	-	4,062,894	4,479,992	4,635,510
Highways and Streets	-	-	-	-	-	-	828,383	1,147,712	1,180,172
Economic Development	-	-	-	-	-	-	316,451	316,343	951,974
Health and Welfare	-	-	-	-	-	-	27,278	25,715	32,210
Culture and Recreation	-	-	-	-	-	-	297,710	316,065	767,094
Water Service	-	-	-	-	-	-	2,416,263	1,916,164	2,076,968
Capital Outlay	-	-	-	-	-	-	-	2,122,919	1,389,127
Debt Service									
Principal retirement	200,000	210,000	215,000	-	-	-	647,494	542,256	215,000
Interest and fiscal charges	279,504	271,716	261,396	428	428	750	327,079	288,702	262,146
			319,440						
<b>Total Expenditures/Expenses</b>	<b>\$ 479,504</b>	<b>\$ 481,716</b>	<b>\$ 476,396</b>	<b>\$ 428</b>	<b>\$ 428</b>	<b>\$ 750</b>	<b>\$ 10,600,312</b>	<b>\$ 13,106,859</b>	<b>\$ 13,736,602</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (158,557)</b>	<b>\$ (160,387)</b>	<b>\$ (156,946)</b>	<b>\$ (296)</b>	<b>\$ (418)</b>	<b>\$ (740)</b>	<b>\$ 1,277,638</b>	<b>\$ (873,339)</b>	<b>\$ (1,157,232)</b>
<b>Other Financing Sources (Uses)</b>									
Transfer to Other Funds (1)	-	-	-	(53,016)	-	-	(211,760)	(643,306)	(640,709)
Transfer from Other Funds (1)	158,744	160,556	156,956	-	-	-	211,760	608,960	640,709
Sale of Capital Assets	-	-	-	-	-	-	8,710	-	700,000
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 158,744</b>	<b>\$ 160,556</b>	<b>\$ 156,956</b>	<b>\$ (53,016)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,710</b>	<b>\$ (34,346)</b>	<b>\$ 700,000</b>
Estimated Fund Balance, May 1	92	279	448	140,002	86,690	86,272	10,730,086	12,016,434	11,108,749
Estimated Fund Balance, April 30	\$ 279	\$ 448	\$ 458	\$ 86,690	\$ 86,272	\$ 85,532	\$ 12,016,434	\$ 11,108,749	\$ 10,651,517

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

Salaries include full and part time employees

Fund	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	Salaries	Salaries2
	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Dollar Change	% Change
<b>GENERAL FUND</b>						
<sup>1</sup> Village Board & Clerk	27,250	27,250	47,400	47,400	-	0.0%
Board of Police Commissioners	500	500	500	500	-	0.0%
Administration	177,005	192,058	198,486	209,595	11,109	5.6%
Planning & Economic Dev	25,347	25,833	26,453	27,089	636	2.4%
<sup>2</sup> Parks & Recreation	34,300	41,120	33,482	34,319	837	2.5%
<sup>3</sup> Finance	81,100	82,722	85,028	92,099	7,071	8.3%
<sup>4</sup> Police	2,556,700	2,241,977	2,314,696	2,582,231	267,535	11.6%
Public Works	167,082	177,143	178,408	176,263	(2,145)	-1.2%
<sup>5</sup> Building & Zoning	94,592	96,384	103,669	111,012	7,343	7.1%
<b>WATER FUND</b>	<b>169,302</b>	<b>179,363</b>	<b>189,875</b>	<b>190,203</b>	<b>328</b>	<b>0.2%</b>
<b>TOTAL</b>	<b>3,333,178</b>	<b>3,064,350</b>	<b>3,177,997</b>	<b>3,470,711</b>	<b>292,714</b>	<b>9.6%</b>

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

Fund	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	Benefits	Benefits2
	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Dollar Change	% Change
<b>GENERAL FUND</b>						
<sup>1</sup> Village Board & Clerk	2,100	2,100	4,266	4,386	120	2.8%
<sup>6</sup> Board of Police Commissioners	-	-	400	350	(50)	-12.5%
Administration	101,079	75,177	75,019	76,013	994	1.3%
Planning & Economic Dev	14,582	15,601	16,537	16,863	326	2.0%
Parks & Recreation	6,870	8,244	9,744	9,382	(362)	-3.7%
Finance	33,779	36,168	38,722	39,584	862	2.2%
<sup>7</sup> Police	931,819	1,008,626	1,096,719	963,587	(133,132)	-12.1%
<sup>8</sup> Public Works	58,267	65,019	65,478	55,749	(9,729)	-14.9%
Building & Zoning	48,619	52,191	56,483	58,627	2,144	3.8%
<b>WATER FUND</b>	<b>60,465</b>	<b>67,446</b>	<b>69,015</b>	<b>59,627</b>	<b>(9,388)</b>	<b>-13.6%</b>
<b>TOTAL</b>	<b>1,257,580</b>	<b>1,330,572</b>	<b>1,432,383</b>	<b>1,284,168</b>	<b>(148,215)</b>	<b>-11.1%</b>

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

<sup>2</sup> Part-time recreation supervisor budgeted here in FY 2012-13

<sup>3</sup> Includes increased number of hours worked (part-time staff)

<sup>4</sup> 2 additional officers hired in FY 2013-14 and 1 more budgeted for in FY 2014-15, along with increases stipulated by collective bargaining agreement

<sup>3</sup> Includes new life insurance benefit for park commissioners in FY 2013-14

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

<sup>6</sup> Appointed commissioner positions were granted life insurance benefits effective FY 2013-14

<sup>7</sup> SLEP pension cost moved from Administration to police department and budgeted to be paid off in FY 2013-14

<sup>8</sup> Insurance benefits decreased due to employees changing from family to single health insurance coverage

	FY 2013-14	FY 2014-15
% of Salaries & Benefits of General Fund Expenditures	54%	52%
% of Salaries & Benefits of Water Fund Expenses	10%	9%

# REVENUE SUMMARY



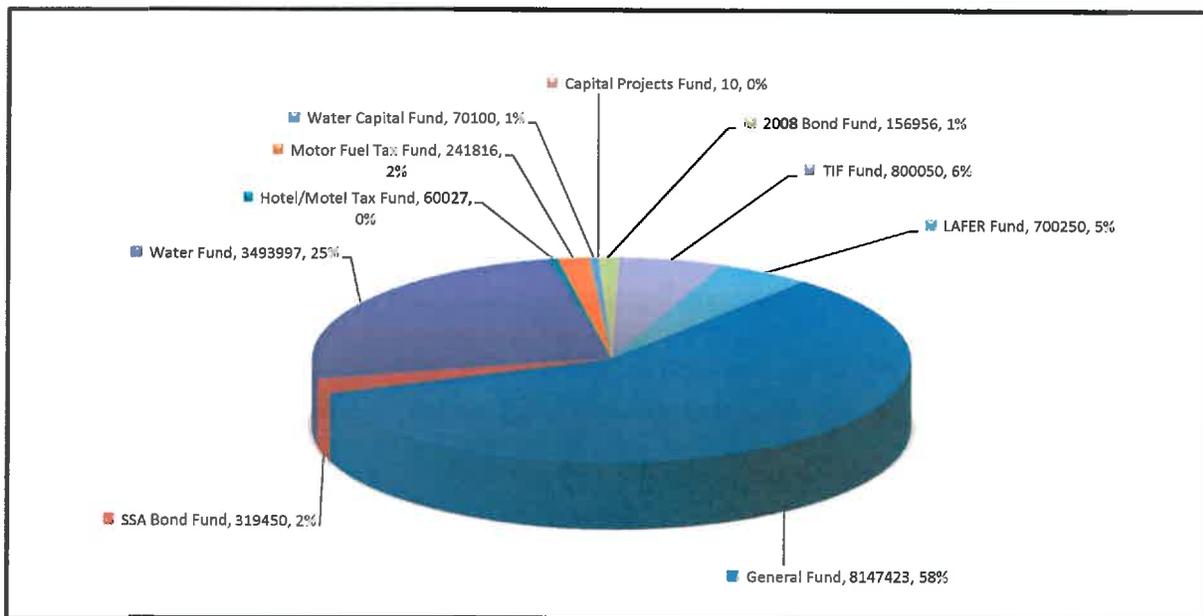
**Village of Willowbrook  
Revenue Summary - All Funds**

Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimated Actual	FY 14-15 Proposed Budget
General Corporate Fund	\$ 7,469,889	\$ 8,167,345	\$ 8,200,265	\$ 8,476,090	\$ 7,945,979	\$ 8,655,530	\$ 8,147,423
Water Fund	1,693,643	1,842,503	1,917,390	2,366,869	2,911,038	2,588,488	3,493,997
Hotel/Motel/Tax Fund	66,650	61,493	66,668	65,255	64,401	59,437	60,027
Motor Fuel Tax Fund	226,357	274,893	251,526	242,454	205,914	250,451	241,816
Tax Increment Financing Fund	365,432	722,222	743,815	801,399	801,293	806,079	800,050
SSA Bond Fund	326,617	312,138	320,018	320,947	321,160	321,329	319,450
SSA Project Fund	282	156	147	139	-	-	-
Water Capital Improvements Fund	292	34,296	281,643	120,691	175,100	175,100	70,100
Capital Projects Fund	89,545	6,600	201	132	200	10	10
2008 Bond Fund	197,450	159,903	156,669	158,744	160,556	160,556	156,956
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	2,743	2,750	500	700,250
<b>Total Revenues</b>	<b>\$ 10,436,157</b>	<b>\$ 11,581,549</b>	<b>\$ 11,938,342</b>	<b>\$ 12,555,463</b>	<b>\$ 12,588,391</b>	<b>\$ 13,017,480</b>	<b>\$ 13,990,079</b>

Difference from Budget 13-14 to Proposed 14-15: 11.13% \$ 1,401,688

Difference from Budget 13-14 to Estimated Actual 13-14: 3.41% \$ 429,089

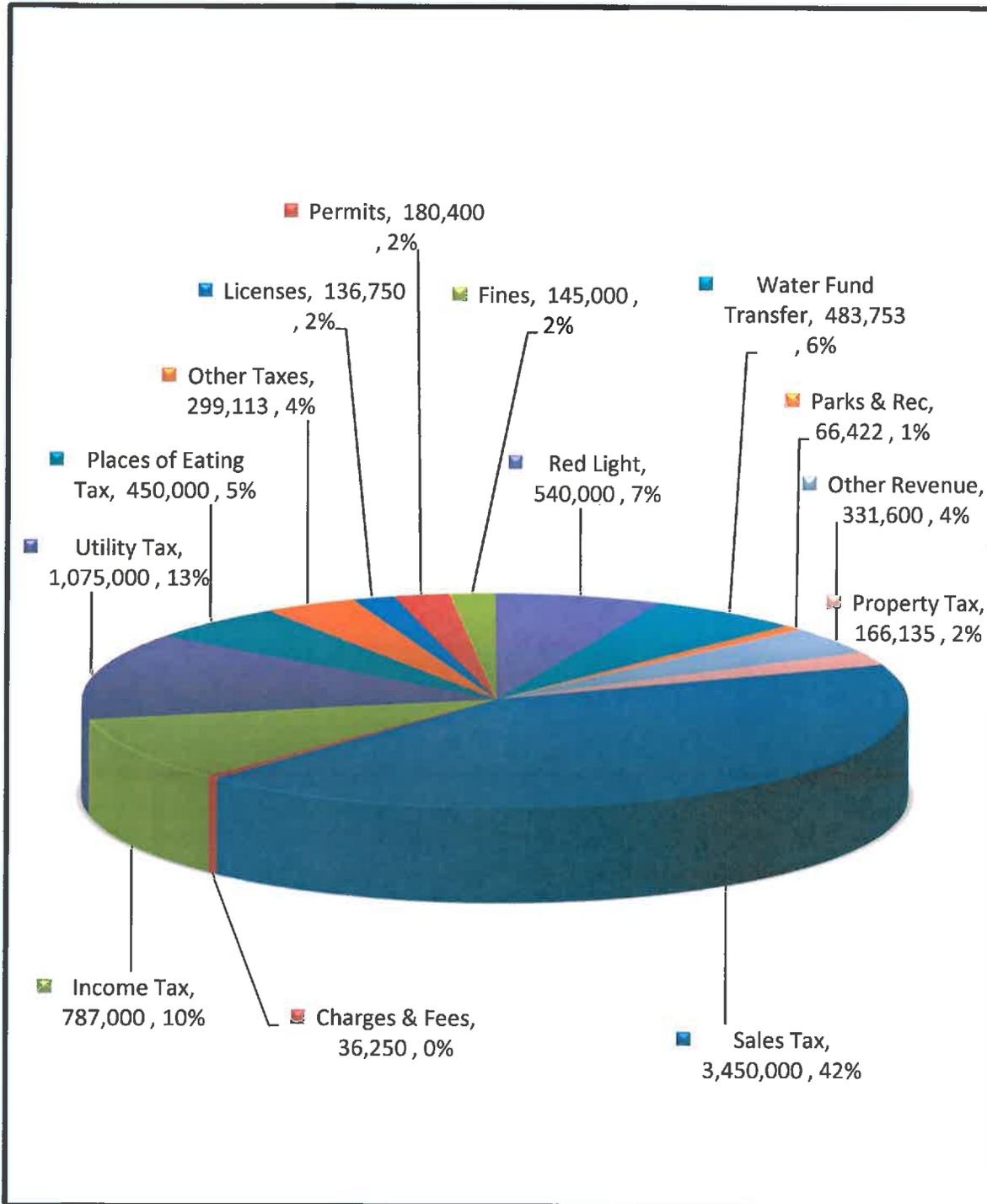
Difference from Estimated Actual 13-14 to Proposed 14-15: 7.47% \$ 972,599



# MAJOR REVENUE SOURCES BY FUND

## General Corporate Fund Revenues by Source \$8,147,423

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

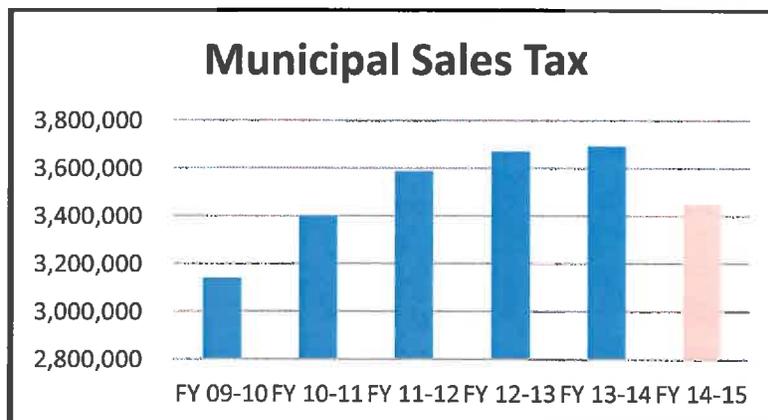
**Sales Tax - \$3,450,000, 42%**  
**(prior year \$3,447,000, 43%)**

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 2009-10 to FY 2012-13 combined with an estimate of actual FY 2013-14 revenues and the projections for FY 2014-15. The FY 2013-14 actual is expected to come in \$245,849 or 7.1% 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 recovery has impacted revenues more favorably than 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.

Throughout the prior economic downturn, 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.

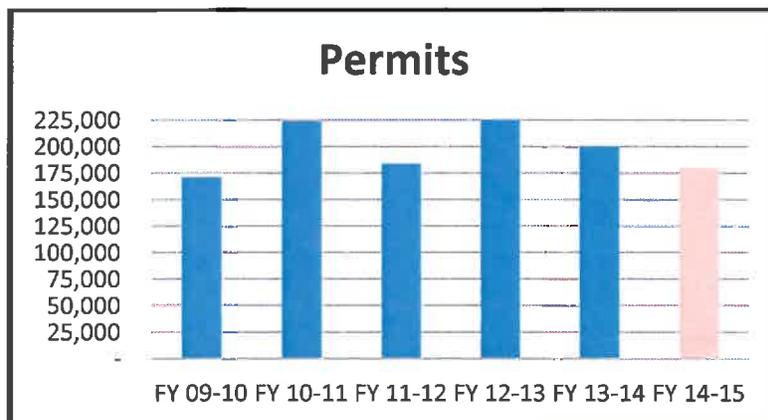
The following assumptions were made to develop the FY 2014-15 sales tax projection: estimated revenues from FY 2013-14 of approximately \$3,700,000 were used as a starting point. As one large retailer closed during FY 2013-14 and another remained closed while renovations are underway for a new retailer in that space, the Village reduced the estimate accordingly. Also factored into the sales tax is an anticipated increase due to the opening of the new Chick-Fil-A restaurant in the Village's Town Center.



**Permit Revenues – \$180,400, 2%**  
**(prior year \$154,400, 2%)**

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 2014-15. 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.

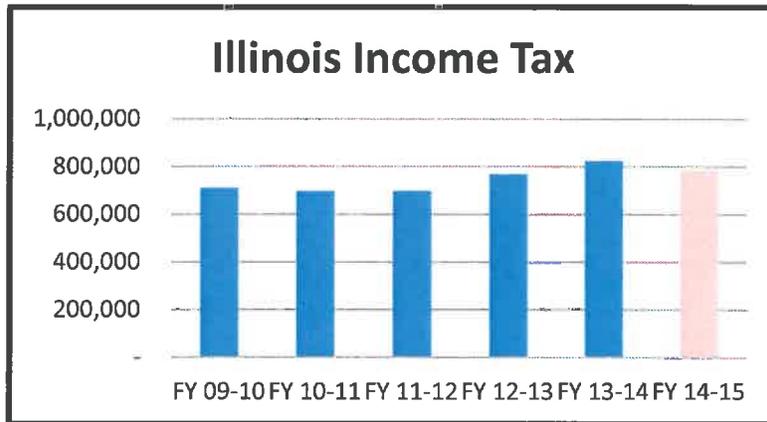
The chart below illustrates actual collections for FY 2009-10 to FY 2012-13 combined with an estimate of FY 2013-14 revenues and the projections for FY 2014-15. The past five fiscal years have seen an uptick in permit fees collected since the burst of the housing market bubble felt throughout the State.



**State Income Tax - \$787,000, 10%**  
**(prior year \$725,760, 9%)**

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$94.70 for FY 2014-15, which is 7.9% higher than FY 2013-14. The census figures from the 2010 census showed a drop in the Village's population from 8,967 to 8,540, but despite the reduction in population the revenue has remained stable or slightly increased. 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.

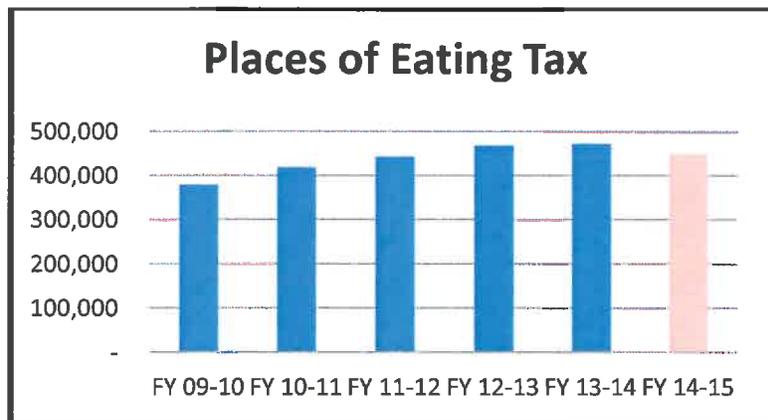
The following chart illustrates actual collections for FY 2009-10 to FY 2012-13 combined with an estimate of FY 2013-14 revenues and the projections for FY 2014-15.



**Places of Eating Tax – \$450,000, 5%**  
**(prior year \$450,000, 6%)**

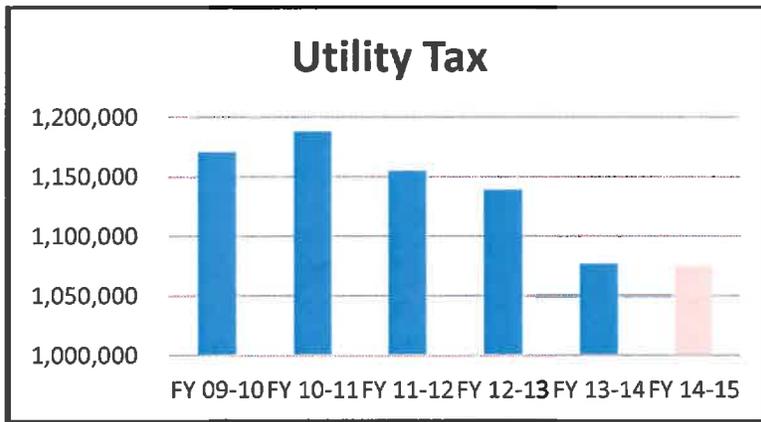
A 1.0% Places of Eating tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 37 establishments that are assessed this tax. The revenue has grown slightly each year due to the addition and success of new restaurants, primarily in the Town Center development; however this is expected to level off in FY 2014-15.

The following chart illustrates actual collections for FY 2009-10 to FY 2012-13 combined with an estimate of FY 2013-14 revenues and the projections for FY 2014-15.



**Utility Tax – \$1,075,000, 13%**  
**(prior year \$1,160,000, 15%)**

A 5.00% Utility Tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Also included in Utility Tax is the 6.00% Simplified Municipal Telecommunication Tax the State of Illinois 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 2013-14 with a built in decrease for the economic conditions.



**Property Taxes – \$166,135, 2%**  
**(prior year \$160,908, 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 - \$95,000 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$71,135 - 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 Special Recreation Association and handicapped accessible park improvements.

**Other Taxes - \$299,113, 4%**  
**(prior year \$210,628, 3%)**

- Amusement Tax - \$88,500 - 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 - \$1,220 - 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 - \$34,380 - 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 2014-15 will be the eighteenth year of the agreement.
- Utility Tax – Water System - \$175,013 - In addition to the utility taxes described above, \$175,013 is budgeted for the 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.

**Licenses - \$136,750, 1%**  
**(prior year \$95,270, 1%)**

This category includes liquor licenses, business licenses, vending machine licenses and scavenger licenses. The revenue budget was increased to reflect the average actual collections for the past three years.

**Fines – \$685,000, 9%**  
**(prior year \$685,000, 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 – \$483,753, 6%**  
**(prior year \$414,058, 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 – \$66,422, 1%**  
**(prior year \$59,057, 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 – \$331,600, 4%**  
**(prior year \$383,898, 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**

**\$3,493,997**

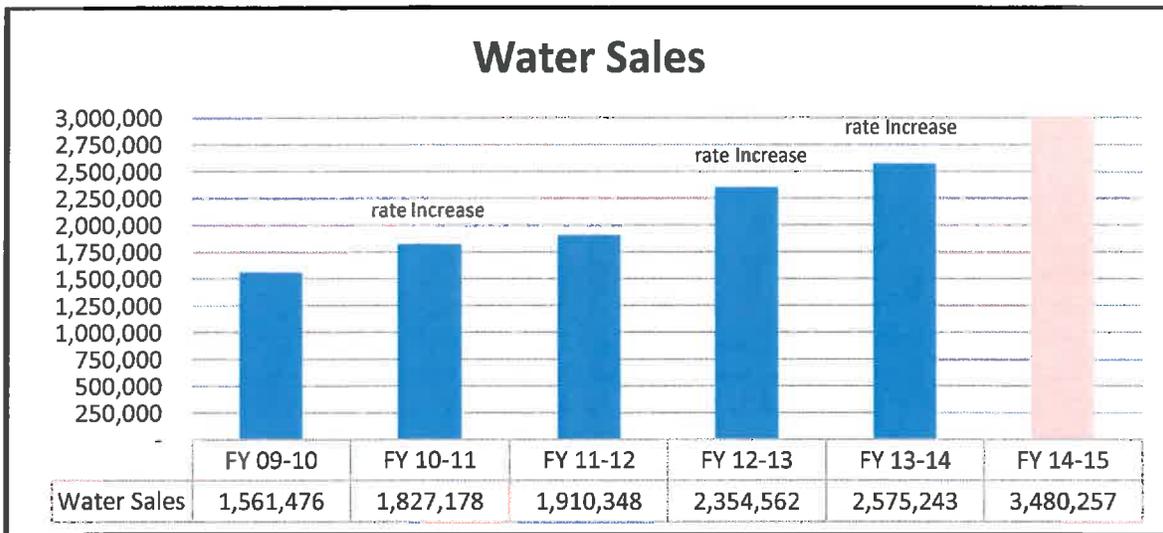
The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the cost (including depreciation) of providing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

### **Sale of Water - \$3,480,257, 99%** **(prior year \$2,898,948 99%)**

Effective January 1, 2014, the Village increased water rates by 20% to \$8.63 for residential and \$9.94 for commercial usage per thousand gallons. Prior to this, the last rate increases occurred in May 2013, 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 equity 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 18% & 20% (FY 2013-14), 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. While reserves have been building up, the Village recently completed an engineering study that accelerated the timeline for completing the repainting and projected costs higher than what has been saved, so the Village has begun discussing and planning for a possible loan or bond issuance in the next 1-2 years to fund a portion of the project.

The following chart illustrates actual collections for FY 2009-10 to FY 2012-13 combined with an estimate of FY 2013-14 revenues and the projections for FY 2014-15.



**Other – \$13,740, 1%**  
**(prior year \$12,090, 1%)**

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

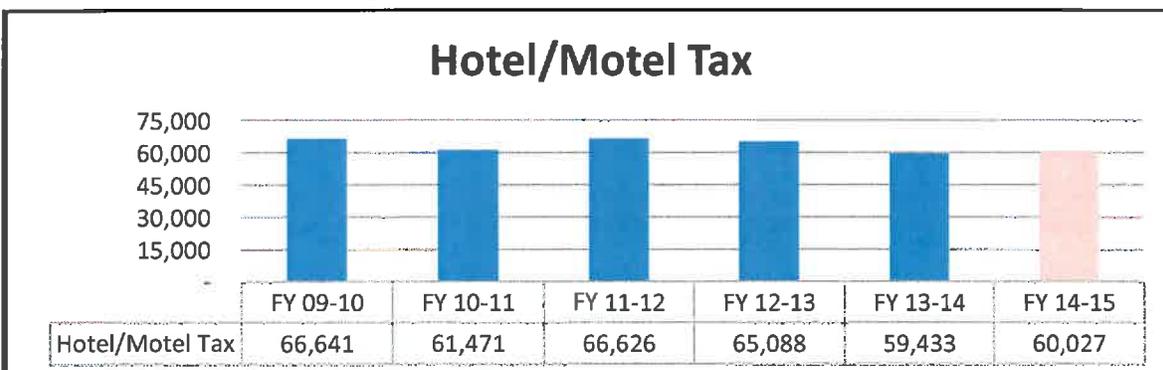
### HOTEL/MOTEL TAX FUND \$60,027

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 - \$60,027, 100%**  
**(prior year \$64,389, 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.

The following chart illustrates actual collections for FY 2009-10 to FY 2012-13 combined with an estimate of FY 2013-14 revenues and the projections for FY 2014-15.



**MOTOR FUEL TAX FUND**  
**\$241,816**

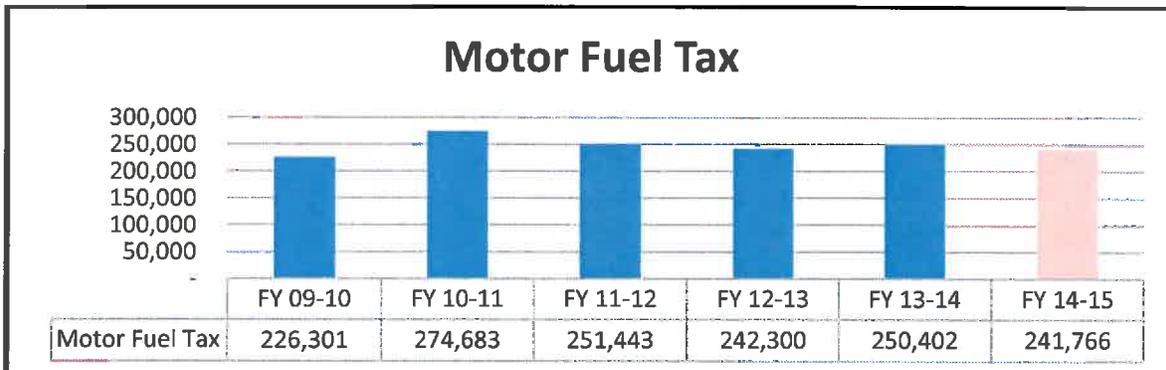
**MFT Allotments – \$241,766, 99.9%**  
**(prior year \$205,814, 99.9%)**

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 2014-15, the IML is projecting stable receipts. The projection of \$23.75 per capita for FY 2014-15 is a minor decrease from the \$24.10 per capita for FY 2013-14 and FY 2012-13. In addition, the fourth of five annual distributions of Illinois Capital Bill money was received in FY 2013-14, and one more is expected for FY 2014-15.

**Interest Income - \$50, .01%**  
**(prior year \$100, .01%)**

This includes investment revenue expected to be earned.

The following chart illustrates actual collections for FY 2009-10 to FY 2012-13 combined with an estimate of FY 2013-14 revenues and the projections for FY 2014-15.



**SPECIAL TAX ALLOCATION (TIF) FUND**  
**\$800,050**

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. \$800,000 or 99.99% (prior year \$801,293, 99.99%) of the fund's revenues comes from property taxes levied solely on the benefitted properties in the TIF District. The remaining \$50 (.01%) of revenue is budgeted for investment income. FY 2014-15 will be the final year of tax collections for the fund as the TIF expired in August 2013.

**SPECIAL SERVICE AREA ONE BOND FUND**  
**\$319,450**

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**  
**\$70,100**

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 consist of an annual transfer from the Water (Operating) Fund to pay for painting of the Village water towers.

**CAPITAL PROJECTS FUND**  
**\$10**

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**  
**\$156,956**

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

**LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND**  
**\$700,250**

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. \$700,000 of the revenue budgeted in FY 2014-15 will come from the sale of a land parcel owned by the Village, with the remaining \$250 coming from interest income.

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	General Corporate Fund							
	REVENUES							
	Operating Revenue							
01-310-101	Property Tax Levy-SRA	66,394	66,452	68,779	69,030	67,908	67,790	71,135
01-310-102	Property Tax Levy-Rd & Bridge	88,658	91,229	92,426	94,061	93,000	98,305	95,000
01-310-103	Prior Year Tax Collected	-	-	-	-	-	-	-
* TOTAL	Property Taxes	155,052	157,681	161,205	163,091	160,908	166,095	166,135
	Other Taxes							
01-310-201	Municipal Sales Tax	3,141,134	3,401,417	3,586,764	3,669,825	3,447,000	3,692,849	3,450,000
01-310-202	Illinois Income Tax	712,194	699,127	699,674	769,630	725,760	825,818	787,000
01-310-203	Amusement Tax	95,075	91,636	89,496	83,210	31,000	72,241	88,500
01-310-204	Replacement Tax	1,343	1,493	1,347	1,335	1,188	1,220	1,220
01-310-205	Utility Tax	1,170,665	1,188,217	1,154,990	1,138,881	1,160,000	1,076,885	1,075,000
01-310-207	Telecommunication Lease	26,938	28,285	29,699	31,184	32,743	32,743	34,380
01-310-208	Places of Eating Tax	379,498	418,981	443,286	468,266	450,000	472,234	450,000
01-310-209	Utility Tax-Water System	77,581	90,477	94,729	117,195	144,947	128,762	174,013
01-310-210	Utility Tax-Water - Clarendon Water Co	421	866	602	1,025	750	1,177	1,000
* TOTAL	Other Taxes:	5,604,849	5,920,499	6,100,587	6,280,551	5,993,388	6,303,929	6,061,113
	Licenses							
01-310-301	Vehicle Licenses	-	-	-	-	-	-	-
01-310-302	Liquor Licenses	56,675	49,000	54,000	68,000	51,500	60,250	60,750
01-310-303	Business Licenses	37,447	61,188	62,645	71,328	40,770	70,528	68,000
01-310-305	Vending Machine	2,440	1,265	2,235	1,540	2,000	1,925	2,000
01-310-306	Scavenger Licenses	6,000	-	6,000	6,000	1,000	6,000	6,000
* TOTAL	Licenses	102,562	111,453	124,880	146,868	95,270	138,703	136,750
	Permits							
01-310-401	Building Permits	167,920	220,161	177,999	233,574	150,000	195,000	175,000
01-310-402	Sign Permits	3,160	3,293	5,325	5,810	4,000	4,835	5,000
01-310-403	Other Permits	312	588	732	294	400	400	400
01-310-404	County BMP Fee	-	-	-	3,110	-	-	-
* TOTAL	Permits	171,392	224,042	184,056	242,788	154,400	200,235	180,400
	Fines							
01-310-501	Circuit Court Fines	151,391	148,886	130,288	120,519	120,000	129,362	120,000
01-310-502	Traffic Fines	52,021	37,257	27,433	27,949	25,000	25,000	25,000
01-310-503	Red Light Fines	228,195	619,243	558,014	556,513	540,000	826,464	540,000
* TOTAL	Fines	431,607	805,386	715,735	704,981	685,000	980,826	685,000
	Transfers-Other Funds							
01-310-601	Administrative Support Reimb.-Water Fu	427,282	416,418	395,115	389,423	414,058	414,058	483,753
01-310-605	Transfer From TIF	-	-	-	-	9,346	9,346	-
01-310-610	Transfer From Capital Project Fund	-	-	-	-	25,000	25,000	-
* TOTAL	Transfer Other Funds	427,282	416,418	395,115	389,423	448,404	448,404	483,753
	Charges & Fees							
01-310-700	Planning Application Fees	11,000	10,376	2,850	7,950	5,000	5,000	5,000
01-310-701	Public Hearing Fees	4,900	2,550	-	5,100	2,550	2,550	2,550
01-310-702	Planning Review Fees	8,278	12,450	-	20,799	6,000	6,000	6,000
01-310-703	Annexation Fees	-	500	-	-	500	500	500
01-310-704	Accident Report Copies	1,885	1,735	1,555	2,175	2,000	2,000	2,000
01-310-705	Video Gaining Fees	-	-	-	-	-	-	-
01-310-706	Copies-Ordinances & Maps	209	394	238	95	350	200	200
01-310-723	Elevator Inspection Fees	7,050	5,450	7,925	9,600	5,000	5,000	5,000
01-310-724	Burglar Alarm Fees	21,665	16,005	20,295	15,435	18,000	15,000	15,000
01-310-726	NSF Fee	50	25	75	125	100	-	-
* TOTAL	Charges & Fees	55,037	49,485	32,933	61,279	39,500	36,250	36,250
	Park & Recreation Revenue							
01-310-813	Park & Rec Contribution	-	1,150	1,764	-	-	5,646	-
01-310-814	Park Permit Fees	2,003	3,757	4,924	5,614	3,500	3,000	3,500
01-310-815	Summer Recreation Fees	12,013	17,296	18,338	22,948	18,589	18,600	18,944
01-310-816	Winter Recreation Fees	8,454	9,814	12,290	14,759	13,178	13,200	12,878
01-310-817	Special Events	2,437	3,349	2,768	2,973	2,300	4,975	10,930
01-310-818	Fall Recreation Fees	4,811	8,145	9,004	7,026	6,890	8,345	6,570
01-310-819	Burr Ridge Willowbrook Baseball Reimb	7,390	7,836	8,077	8,970	7,000	6,543	7,000
01-310-820	Holiday Contribution	-	-	-	-	-	-	-
01-310-821	Check Processing Fee - Gift Certs	-	-	-	16	-	12	-
01-310-822	BR/WB Baseball Reimb for Facility	6,600	6,600	6,600	6,600	7,600	6,600	6,600
* TOTAL	Park & Recreation Revenue	43,708	57,947	63,765	68,906	59,057	66,921	66,422
	Other Revenue							
01-310-901	Reimbursements - IRMA	10,464	21,371	12,402	-	7,500	-	5,000
01-310-902	Waste Sticker Fee	10,927	11,457	11,301	8,679	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	70	350	350	150
01-310-908	Rental Income - 825 Midv.ay	-	-	-	-	-	27,722	82,500

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
01-310-909	Sale - Fixed Assets	7,903	4,110	3,655	8,710	5,000	9,000	5,000
01-310-910	Reimbursements - Tree Planting	525	375	675	825	500	500	500
01-310-911	Other Reimbursements-Refunds	13,757	24,411	24,385	15,246	12,000	12,000	12,000
01-310-912	Reimbursements-Brush Pick-Up	-	-	-	2,858	-	8,763	11,600
01-310-913	Other Receipts	22,268	385	282	1,758	2,000	500	500
01-310-914	Reimbursements - Park & Rec Memorial	500	500	1,000	-	1,000	1,000	1,000
01-310-915	Reimbursements-Police Special Detail	10,570	10,757	9,795	9,197	8,000	8,028	8,000
01-310-916	Donations	-	-	-	150	-	-	-
01-310-917	Reimbursements - PW Other	3,192	2,329	1,838	1,758	1,000	1,000	1,000
01-310-919	Reimbursements - CD Engineering	12,500	-	4,000	-	1,000	1,000	1,000
01-310-920	Reimbursements - PW Engineering	15,366	1,500	-	-	1,000	1,000	1,000
01-310-921	Reimbursements - PW Construction	-	-	-	-	-	-	-
01-310-922	Federal/State Grants	34,163	99,316	55,619	60,343	1,000	13,193	11,100
01-310-923	Reimbursements - Attorney Fees	-	-	-	-	-	-	-
01-310-925	Nicor Gas Annual Payment	22,753	20,564	15,628	14,744	21,000	15,000	15,000
01-310-926	Cable Franchise Fees	145,491	166,251	173,362	196,225	160,000	160,000	170,000
01-310-928	Drug Forfeitures - State	-	2,763	8,982	37,408	500	-	500
01-310-929	Drug Forfeitures - Federal	-	6,132	7,779	-	500	-	-
01-310-930	Drug Forfeitures - DEA	118,433	15,143	84,220	57,042	75,202	54,361	5,000
<sup>1</sup> TOTAL	Other Revenue	437,626	395,965	415,063	415,014	309,052	313,417	330,850
<b>** TOTAL</b>	Operating Revenue	<b>7,429,115</b>	<b>8,138,876</b>	<b>8,193,344</b>	<b>8,472,901</b>	<b>7,944,979</b>	<b>8,654,780</b>	<b>8,146,673</b>
	Non-Operating Revenue							
01-320-108	Interest Income	32,053	19,647	6,043	1,272	1,000	750	750
01-320-109	Changes In Market Valuc	8,721	8,822	878	1,917	-	-	-
<b>** TOTAL</b>	Non-Operating Revenue	<b>40,774</b>	<b>28,469</b>	<b>6,921</b>	<b>3,189</b>	<b>1,000</b>	<b>750</b>	<b>750</b>
<b>*** TOTAL</b>	General Corporate Fund	<b>7,469,889</b>	<b>8,167,345</b>	<b>8,200,265</b>	<b>8,476,090</b>	<b>7,945,979</b>	<b>8,655,530</b>	<b>8,147,423</b>

**Difference from Budget 13-14 to Proposed 14-15:** \$ 201,444 2.54%

**Difference from Budget 13-14 to Estimated Actual 13-14:** \$ 709,551 8.93%

**Difference from Estimated Actual 13-14 to Proposed 14-15:** \$ (508,107) -5.87%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	WATER FUND							
	REVENUES							
	Operating Revenue							
	Charges & Fees							
02-310-712	Water Sales	1,561,476	1,827,178	1,910,348	2,354,562	2,898,948	2,575,243	3,480,257
02-310-714	Water Meter Sales	3,177	1,983	75	1,330	2,000	2,000	2,400
02-310-716	Water Meter Read Sales	6,926	6,638	6,619	6,605	6,590	6,590	6,590
02-310-717	Other Revenue	626	500	1,643	450	1,000	1,000	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	2,362,947	2,908,538	2,584,833	3,490,247
** TOTAL	Operating Revenue	1,680,517	1,836,299	1,918,685	2,362,947	2,908,538	2,584,833	3,490,247
	Non-Operating Revenue							
02-320-100	Other Income	-	-	-	150	-	-	-
02-320-108	Interest Income	7,526	3,204	2,288	1,372	1,000	655	750
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)	1,522	1,000	655	750
	Charges & Fees							
02-320-713	Water Connection Fees	5,600	3,000	-	2,400	1,500	3,000	3,000
* TOTAL	Charges & Fees	5,600	3,000	-	2,400	1,500	3,000	3,000
** TOTAL	Non-Operating Revenue	13,126	6,204	(1,295)	3,922	2,500	3,655	3,750
*** TOTAL	Water Fund Revenues	1,693,643	1,842,503	1,917,390	2,366,869	2,911,038	2,588,488	3,493,997

Difference from Budget 13-14 to Proposed 14-15:	\$	582,959	20.03%
Difference from Budget 13-14 to Estimated Actual 13-14:	\$	(322,550)	-11.08%
Difference from Estimated Actual 13-14 to Proposed 14-15:	\$	905,509	34.98%

VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Hotel/Motel Tax Fund							
	REVENUES							
	Operating Revenue							
03-310-205	Other Taxes	66,641	61,471	66,626	65,088	64,386	59,433	60,027
* TOTAL	Other Taxes	66,641	61,471	66,626	65,088	64,386	59,433	60,027
	Charges And Fees:							
03-310-725	Registration Fees	-	-	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-	-	-
	Other Revenue							
03-310-913	Other Receipts	-	-	25	125	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-	-	-
* TOTAL	Other Revenue	-	-	25	125	-	-	-
** TOTAL	Operating Revenue	66,641	61,471	66,651	65,213	64,386	59,433	60,027
	Non-Operating Revenue							
	Other Income							
03-320-108	Interest Income	9	22	17	42	15	4	-
03-320-109	Changes In Market Value	-	-	-	-	-	-	-
* TOTAL	Other Income	9	22	17	42	15	4	-
03-320-999	Equity Transfer From General Fund	-	-	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-	-	-
** TOTAL	Non-Operating Revenue	9	22	17	42	15	4	-
*** TOTAL	Hotel/Motel/Tax Fund	66,650	61,493	66,668	65,255	64,401	59,437	60,027
	Difference from Budget 13-14 to Proposed 14-15:						\$ (4,374)	-6.79%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ (4,964)	-7.71%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 590	0.99%

VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Motor Fuel Tax Fund REVENUES							
	Operating Revenue							
	Other Taxes							
04-310-216	M F T Receipts	226,301	274,683	251,443	242,300	205,314	250,402	241,766
04-310-217	High Growth Cities Program Receipts	-	-	-	-	-	-	-
* TOTAL	Other Taxes	226,301	274,683	251,443	242,300	205,814	250,402	241,766
** TOTAL	Operating Revenue	226,301	274,683	251,443	242,300	205,814	250,402	241,766
	Non-Operating Revenue							
	Interest Income	56	210	83	154	100	49	50
04-320-108	Other Income	56	210	83	154	100	49	50
** TOTAL	Non-Operating Revenue	56	210	83	154	100	49	50
*** TOTAL	Motor Fuel Tax Fund Revenues	226,357	274,893	251,526	242,454	205,914	250,451	241,816
	Difference from Budget 13-14 to Proposed 14-15:						\$ 35,902	17.44%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ 44,537	21.63%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ (8,635)	-3.45%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	TIF SPECIAL REVENUE FUND							
	REVENUES							
	Operating Revenue							
05-310-102	Current Taxes - TIF	365,361	722,053	743,748	801,233	801,228	806,039	800,000
05-310-705	Reimburse General Fund	-	-	-	-	-	-	-
05-310-706	Issuance of TIF Note	-	-	-	-	-	-	-
**TOTAL	Operating Revenue	365,361	722,053	743,748	801,233	801,228	806,039	800,000
	Non-Operating Revenue							
	Other Income							
05-320-108	Interest Income	71	169	67	166	65	40	50
*TOTAL	Other Income	71	169	67	166	65	40	50
**TOTAL	Non-Operating Revenue	71	169	67	166	65	40	50
***TOTAL	TIF Special Revenue Fund	365,432	722,222	743,815	801,399	801,293	806,079	800,050

Difference from Budget 13-14 to Proposed 14-15: \$ (1,243) -0.16%

Difference from Budget 13-14 to Estimated Actual 13-14: \$ 4,786 0.60%

Difference from Estimated Actual 13-14 to Proposed 14-15: \$ (6,029) -0.75%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	SSA Bond & Interest Fund							
	REVENUES							
	Operating Revenues							
06-310-101	Property Tax Receipts	326,154	15,376	15,917	15,522	15,500	15,765	15,500
06-310-102	Bond Proceeds	-	-	-	-	-	-	-
06-310-103	Transfer from TIF Fund		296,662	304,086	305,393	305,660	305,552	303,940
* TOTAL	Operating Revenues	326,154	312,038	320,003	320,915	321,160	321,317	319,440
	Non-Operating Revenue							
06-320-108	Interest Income	463	100	15	32	-	12	10
* TOTAL	Non-Operating Revenue	463	100	15	32	-	12	10
** TOTAL	SSA Bond & Interest Fund	326,617	312,138	320,018	320,947	321,160	321,329	319,450

<b>Difference from Budget 13-14 to Proposed 14-15:</b>	\$	(1,710)	-0.53%
<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>	\$	169	0.05%
<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>	\$	(1,879)	-0.58%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Water Capital Improvements Fund							
	R E V E N U E S							
	Operating Revenues							
09-310-604	Transfer From Capital Projects Fund	-	-	-	53,016	-	-	-
09-310-605	Transfer From Water Fund	-	34,100	281,560	67,480	175,000	175,000	70,000
09-310-606	DWC Rebate	-	-	-	-	-	-	-
09-310-920	Developer Contributions	-	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	34,100	281,560	120,496	175,000	175,000	70,000
	Non-Operating Revenue							
09-320-108	Interest Income	292	196	83	195	100	100	100
09-320-109	Changes In Market Value	-	-	-	-	-	-	-
* TOTAL	Non-Operating Revenue	292	196	83	195	100	100	100
*** TOTAL	Water Capital Improvements Fund	292	34,296	281,643	120,691	175,100	175,100	70,100
	<b>Difference from Budget 13-14 to Proposed 14-15:</b>						\$ (105,000)	-59.97%
	<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>						\$ -	0.00%
	<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>						\$ (105,000)	-59.97%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Capital Projects Fund							
	R E V E N U E S							
	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	132	200	10	10
10-320-109	Changes 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	132	200	10	10
** TOTAL	Capital Projects Fund Revenue	89,545	6,600	201	132	200	10	10

Difference from Budget 13-14 to Proposed 14-15:	\$	(190)	-95.00%
Difference from Budget 13-14 to Estimated Actual 13-14:	\$	(190)	-95.00%
Difference from Estimated Actual 13-14 to Proposed 14-15:	\$	0	0.00%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	2008 Bond Fund REVENUES							
11-310-111	Operating Revenues							
	Bond Proceeds	-	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-	-	-
	Non-Operating Revenue							
11-310-101	Transfer from General Fund	-	-	46,586	107,946	109,178	109,178	106,730
11-310-102	Transfer from Water Fund	64,214	51,118	50,158	50,798	51,378	51,378	50,226
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	160,556	160,556	156,956
*** TOTAL	2008 Bond Fund	197,450	159,903	156,669	158,744	160,556	160,556	156,956
	Difference from Budget 13-14 to Proposed 14-15:					\$	(3,600)	-2.24%
	Difference from Budget 13-14 to Estimated Actual 13-14:					\$	-	0.00%
	Difference from Estimated Actual 13-14 to Proposed 14-15:					\$	(3,600)	-2.24%

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund							
	REVENUES							
	Operating Revenues							
	None	-	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-	-	-
	Non-Operating Revenue							
14-310-101	Transfer from General Fund	-	-	3,165,000	-	-	-	-
14-310-901	Miscellaneous Revenue	-	-	-	-	-	-	-
14-310-902	Sale of Village Property	-	-	-	-	-	-	700,000
14-320-108	Interest Income	-	-	453	2,743	2,750	500	250
* TOTAL	Non-Operating Revenue	-	-	3,165,453	2,743	2,750	500	700,250
*** TOTAL	Land Acquisition, Facility Expansion & F	-	-	3,165,453	2,743	2,750	500	700,250
	<b>Difference from Budget 13-14 to Proposed 14-15:</b>						\$ 697,500	25363.64%
	<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>						\$ (2,250)	-81.82%
	<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>						\$ 699,750	139950.00%

# EXPENDITURE SUMMARY



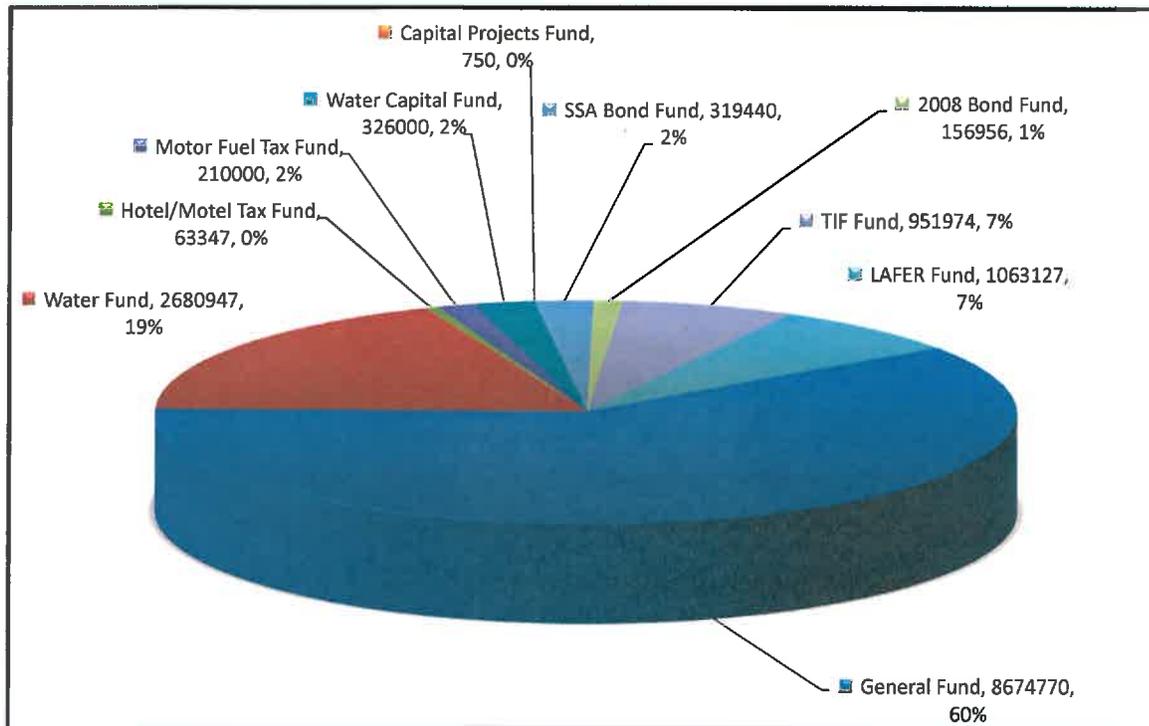
**Village of Willowbrook  
Expenditure Summary - All Funds**

Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimated Actual	FY 14-15 Proposed Budget
General Corporate Fund	\$ 7,251,256	\$ 7,240,914	\$ 10,539,264	\$ 7,123,016	\$ 7,999,142	\$ 7,837,726	\$ 8,674,770
Water Fund	1,725,638	1,940,375	2,300,995	2,478,244	2,494,351	2,590,946	2,680,947
Hotel/Motel Tax Fund	46,335	57,896	62,573	81,378	61,702	59,447	63,347
Motor Fuel Tax Fund	101,239	196,254	267,524	186,000	242,000	132,480	210,000
Tax Increment Financing Fund	354,922	721,007	723,122	811,092	676,526	674,503	951,974
SSA Bond Fund	322,925	319,040	320,050	320,760	321,160	321,160	319,440
SSA Project Fund	-	-	-	51,835	-	-	-
Water Capital Improvements Fund	118,612	22,167	30,338	56,297	48,000	42,100	326,000
Capital Projects Fund	903,988	118,908	60,428	53,444	450	428	750
2008 Bond Fund	197,450	159,744	156,744	158,744	160,556	160,556	156,956
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	3,168,187	2,105,819	1,063,127
<b>Total Expenditures</b>	<b>\$ 11,022,365</b>	<b>\$ 10,776,305</b>	<b>\$ 14,461,038</b>	<b>\$ 11,320,810</b>	<b>\$ 15,172,074</b>	<b>\$ 13,925,165</b>	<b>\$ 14,447,311</b>

Difference from Budget 13-14 to Proposed 14-15: -4.78% \$ (724,763)

Difference from Budget 13-14 to Estimated Actual 13-14: -8.22% \$ (1,246,909)

Difference from Estimated Actual 13-14 to Proposed 14-15: 3.75% \$ 522,146



## 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.

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. Within the General 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, and Building and Zoning.

#### General Fund Expenditure Summary by Department

	FY 13-14 Budget	FY 14-15 Budget	% Change	\$ Change
Village Board & Clerk	\$ 59,277	\$ 61,477	3.71%	\$ 2,200
Board of Police Commissioners	23,700	21,950	-7.38%	(1,750)
Administration	1,225,297	1,118,643	-8.70%	(106,654)
Planning & Econ. Development	132,447	174,338	31.63%	41,891
Parks & Recreation	312,301	767,094	145.63%	454,793
Finance	297,723	507,780	70.55%	210,057
Police	4,478,923	4,635,510	3.50%	156,587
Public Works	1,112,401	1,002,382	-9.89%	(110,019)
Building & Zoning	247,895	278,866	12.49%	30,971
Fund Transfers	<u>109,178</u>	<u>106,730</u>	<u>-2.24%</u>	<u>(2,448)</u>
<b>Total All Departments</b>	<b><u>\$ 7,999,142</u></b>	<b><u>\$ 8,674,770</u></b>		<b><u>\$675,628</u></b>

Village Board & Clerk – \$61,477

The Village Board & Clerk budget realized a 3.71% increase. Highlights include:

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

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

Board of Police Commissioners – \$21,950

The Board of Police Commissioner’s budget includes a 7.38% decrease. See the Board of Police Commissioner’s section for line item detail.

Administration Department – \$1,118,643

Exclusive of transfers, the Administration Department budget realized an 8.70% decrease, due to:

- Attorney fees for labor negotiations were decreased by \$40,000 as the police union contract negotiations were settled the previous year.
- \$6,750 in financial consulting was eliminated.
- \$24,000 in prior Village Hall improvements was a one-time capital expenditure.
- The Village budgeted \$120,000 for electronic file archiving for FY 2013-14; this project was complete except for about \$26,000 to be spent in FY 2014-15.
- The annual budgeted transfer to the 2008 Bond Fund for principal and interest payments on the 2008 GO ARS bonds was \$106,730 in FY 2014-15.
- Maintenance costs on the two new buildings added \$34,000 to the administration – buildings expenditures.

See the Administration Department section for line item detail.

Planning and Economic Development – \$174,338

The Planning budget realized a 31.63% increase due to an increase in outside consultants’ fees as the Village’s Comprehensive Plan is going to be updated along with zoning code updates. See the Planning & Economic section for line item detail.

Parks and Recreation – \$767,094

The Parks and Recreation Department budget realized a 145.63% increase compared to the prior budget.

- \$422,000 in park improvements is included this year, of which \$400,000 is Phase I of the Willow Pond park renovation. The second phase, also \$400,000, will be completed in FY 2015-16.
- \$20,482 was added to fund the Village’s first 5k Fun Run.

See the Parks and Recreation section for line item detail.

Finance Department – \$507,780

An increase of 70.55%, or \$210,057, is expected compared to the prior budget. Of this, \$200,000 consists of the estimated cost to replace the Village's outdated Electronic Resource Planning (ERP) system. See the Finance section for line item detail.

Police Department – \$4,635,510

The Police Department budget realized a 3.5% increase compared to the prior budget. Highlights are as follows:

- Approximately \$258,000 has been added for union salary/step increases and the addition of 1 new officer.
- \$168,000 has been removed from benefits expenditures as the remaining balance of the SLEP pension was paid off in FY 2013-14.
- \$11,750 was added for continuation in the Department's CALEA Accreditation program.
- Drug forfeiture expenditure was decreased by \$58,500 as there are no current plans to use existing DEA funds.
- \$127,571 is budgeted for replacement of two squad cars, the chief's vehicle and other radio equipment.
- Dispatching costs increased about \$34,000.

See the Police Department section for line item detail.

Public Works – \$1,002,382

The Public Works Department budget realized a 9.89% decrease compared to the prior budget. Highlights are as follows:

- Salaries and related benefits decreased nearly \$12,000 due to retirements and replacement of staff.
- Engineering fees were increased \$5,000 to cover the cost of road program, MFT audit, and drainage plan fees.
- \$15,000 was added to repair or remove the Village's fuel pumps.
- Vehicle maintenance costs were increased by 25% due to the age of the Village's fleet.
- Snow removal was increased by 20% or \$10,000.
- The second year of the EAB abatement was budgeted at \$218,000, compared to \$248,150 in the prior year.

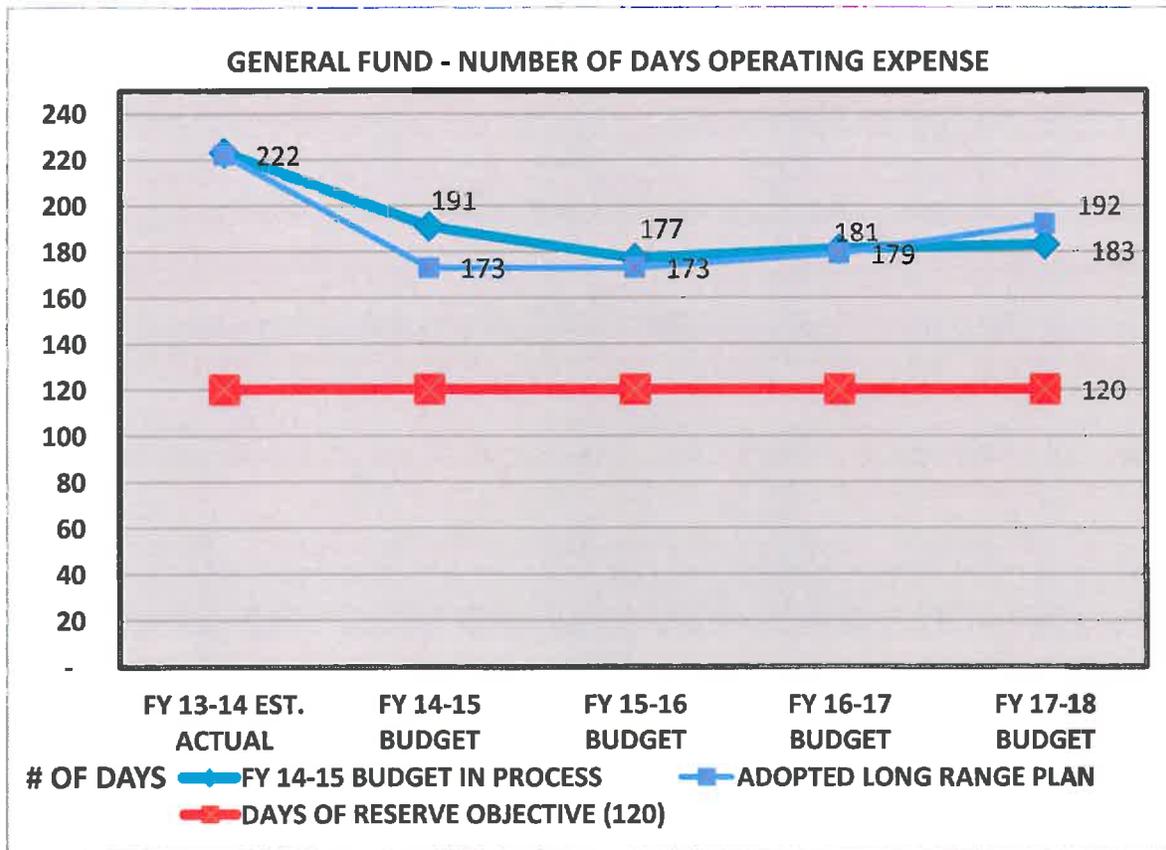
See the Public Works section for line item detail.

Building & Zoning – \$278,866

The Building & Zoning Department budget realized a 12.49% increase compared to the prior budget due mainly to overtime increases and related benefits. Plan review fees were also increased about \$13,400. See the Building & Zoning section for line item detail.

General Fund Balance

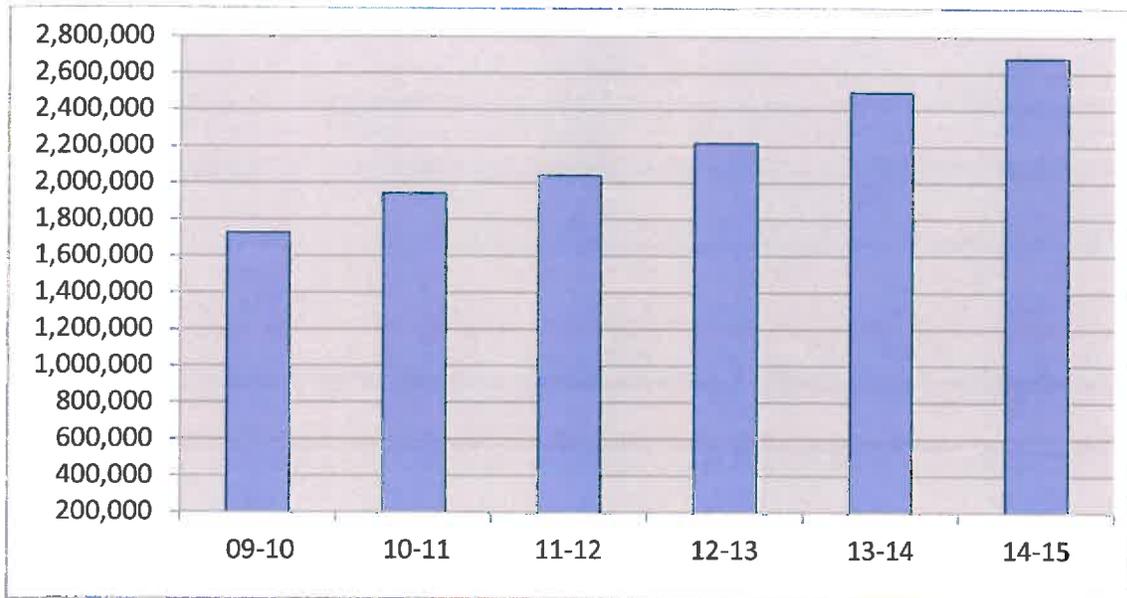
The General Fund’s fund balance is estimated to be \$4,585,851 at April 30, 2014 and \$4,058,504 at April 30, 2015. As noted throughout the budget document, the Village’s targeted fund balance reserve is 120 days of operating expenses. The projected number of days of operating expense of fund balance at April 30, 2014 is 222 days. The projected number of days operating expenditures of fund balance at April 30, 2015 is 191 days. The steady financial position of the General Fund is a result of above normal revenues and various expenditure reductions and prior capital deferment. The Village’s long range plan indicates deficit spending within about six 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 \$2,680,947 is about 7.5% greater than the prior year due to the 18% increase in water purchase costs from the DuPage Water Commission.

### **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, FY 2013-14 and FY 2014-15 are a result of a 30%, 20% and 18% increases, respectively, in cost of purchased water supplied by the DuPage Water Commission.

In preparation for the next time the water towers must be painted, the Village has been accumulating resources and annually transferring funds over to the Water Capital Improvement Fund. In FY 2014-15 \$70,000 is planned to be transferred. Also, \$50,226 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.

### 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

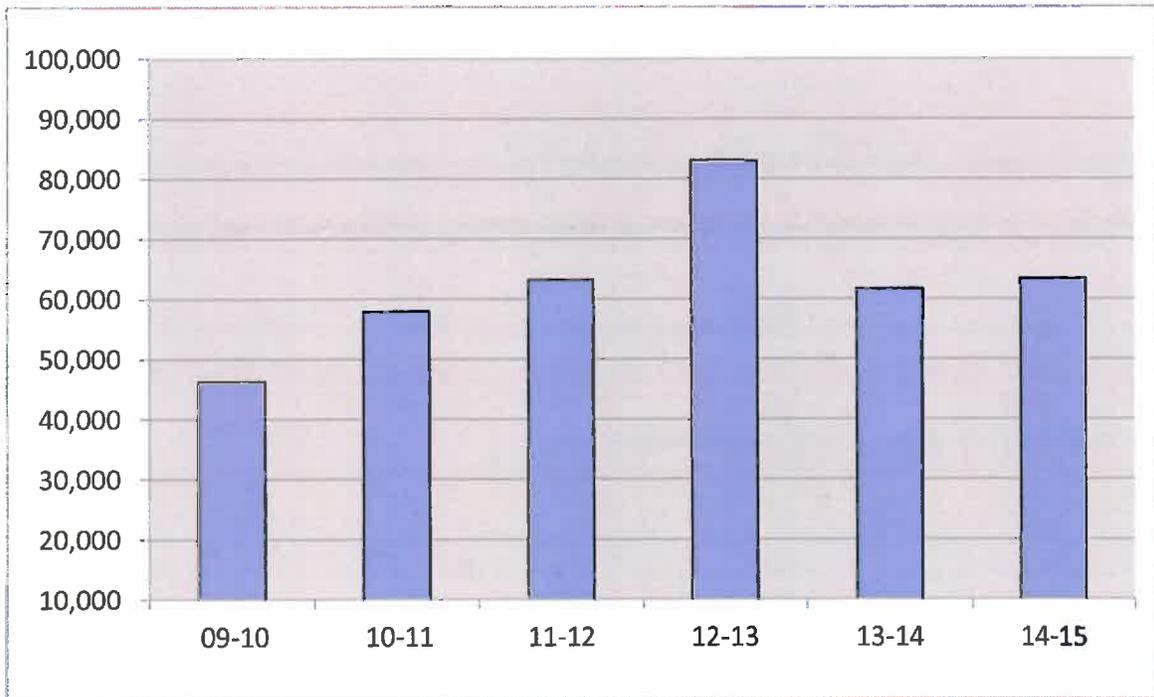
fund balance than is net position. The Water Fund's working cash balance is estimated to be \$302,225 at April 30, 2014 and \$912,371 at April 30, 2015.

See the Water Fund section for line item detail.

### 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 2014-15 Hotel/Motel Tax Fund budget was increased by 2.7% or \$1,645 to fully utilize fund reserves and anticipated revenues.

### **Hotel/Motel Tax Fund Expenditure History**



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

### Fund Balance

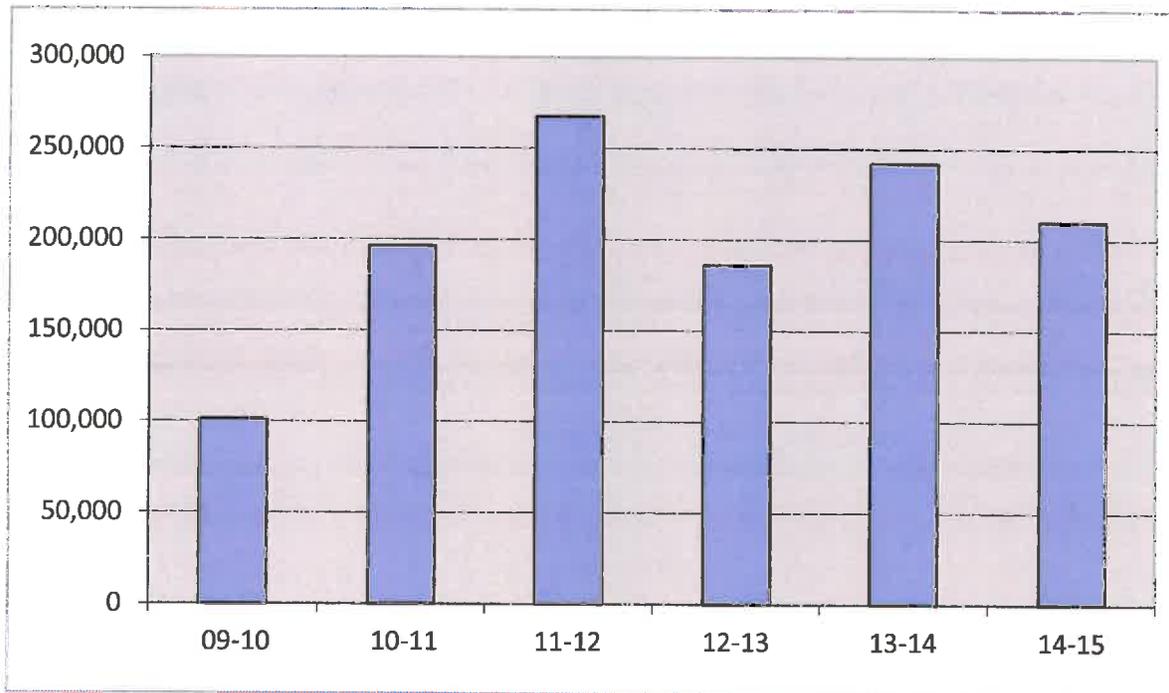
The fund balance is projected to be \$4,650 at April 30, 2015.

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

### **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. 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. Based on the street maintenance plan adopted, the budget of \$210,000 will be used for crack filling and patching for various roads throughout the Village.

### **Motor Fuel Tax Fund Expenditure History**



### **Fund Balance**

The fund balance is projected to be \$388,575 at April 30, 2015; the Village is incrementally saving for the Village's share of a Federal Surface Transportation Program (STP) that will occur in FY 2016-17.

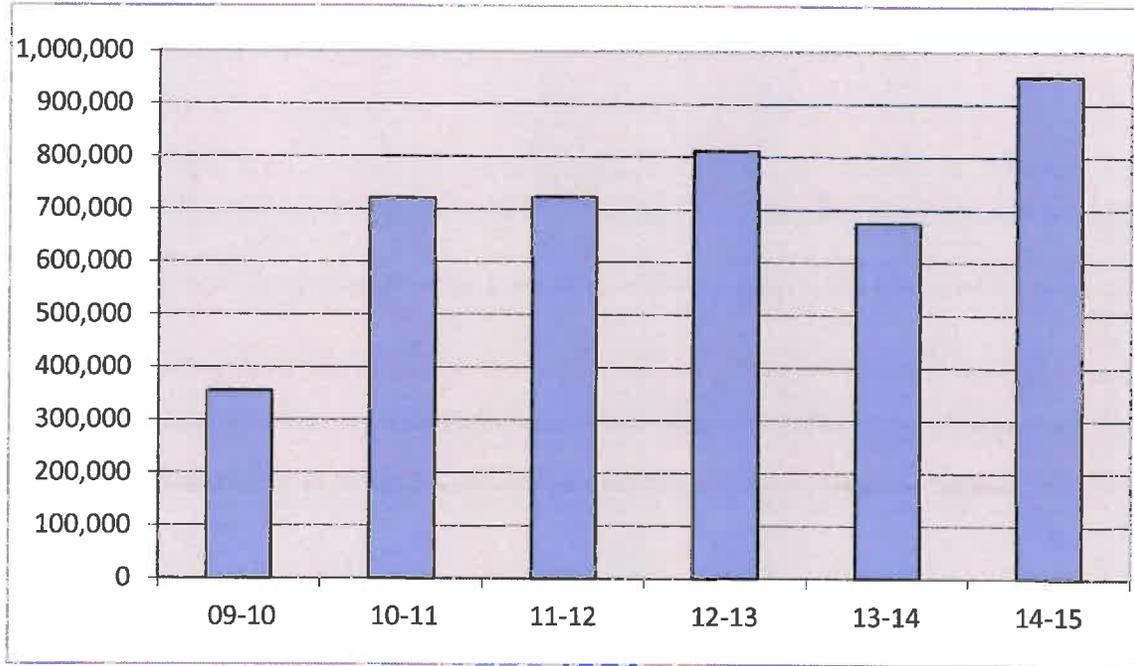
See the Motor Fuel Tax Fund section for line item detail.

### **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 redevelopment costs of about \$640,000 to close out the fund as the TIF expired in August 2013, and FY 2014-15 will be the final year of property tax collections. Thus, the fund balance at April 30, 2015 is expected to be zero.
- A transfer of \$303,940 to the Special Service Area Fund is also budgeted as the taxing districts are overlapping.

**Special Tax Allocation (TIF) Fund Expenditure History**

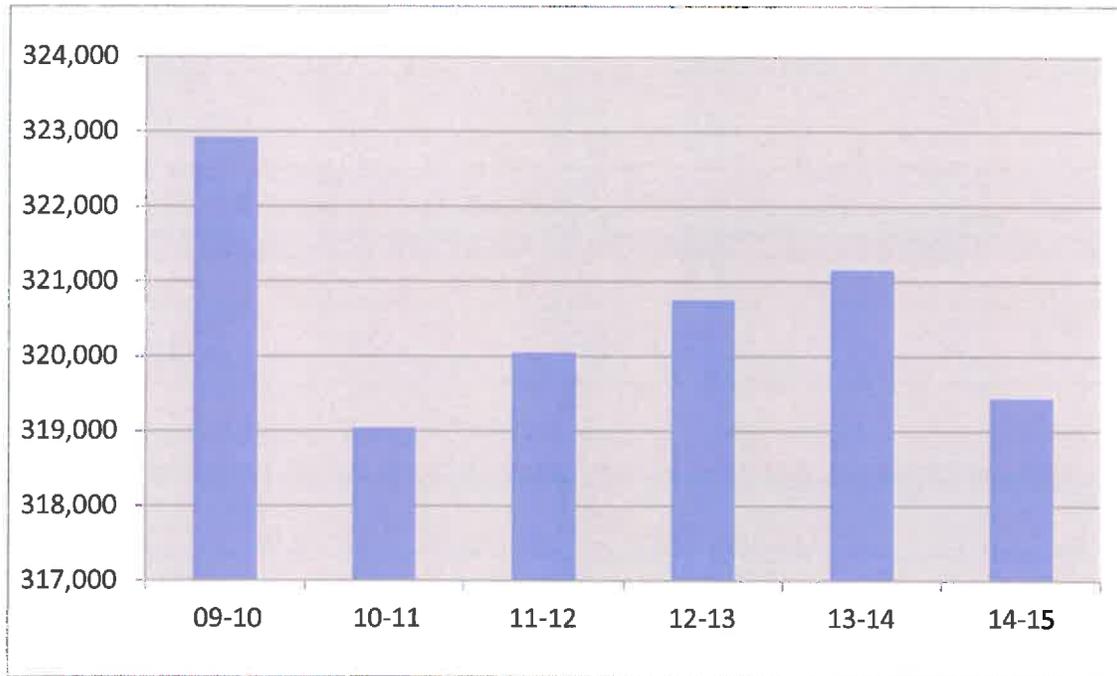


**Special Service Area Funds**

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 consist of debt service of \$319,440.

### Special Service Area Bond Fund Expenditure History



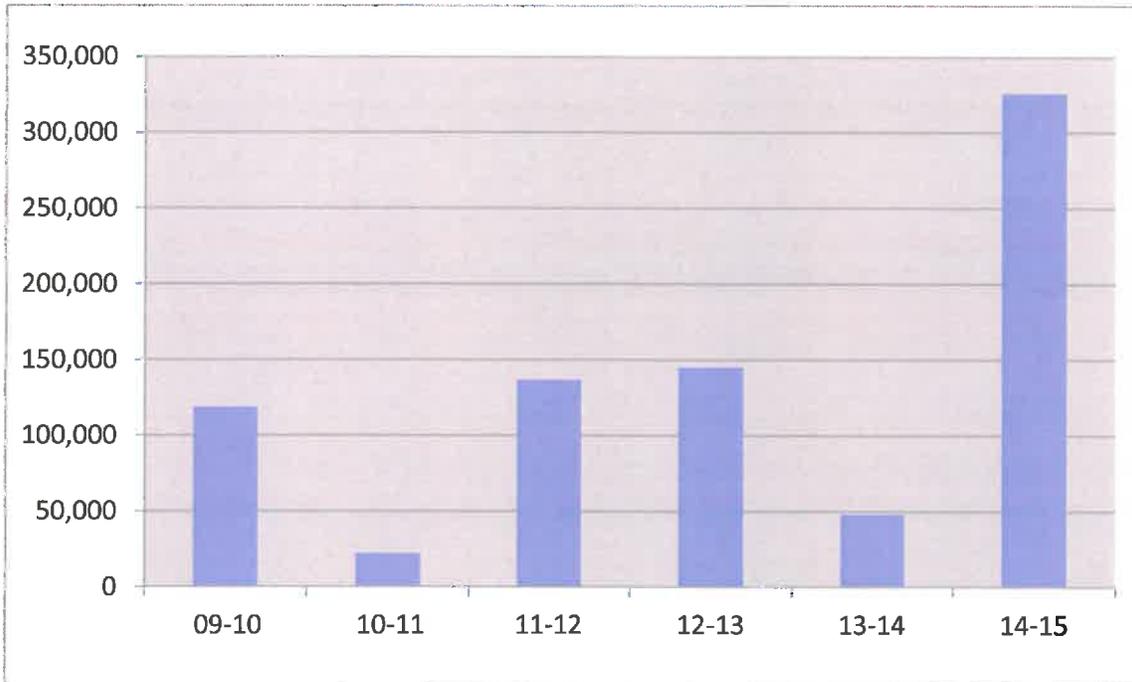
### Water Capital Improvements Fund

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 to avoid issuing debt in the future. In FY 2013-14, an engineering analysis was completed to determine exactly when the painting would need to occur and what the cost would be. The engineering costs of \$20,000 for the first phase of the project will occur in FY 2014-15; the main expenses of about \$1.9 million will occur over the following four years. As the costs to repaint are roughly twice the original estimate and as the project will need to commence sooner than was contemplated, the Village is exploring financing options to help cover the first two years of the project (FY 2015-16 and FY 2016-17).

In addition, other water capital needs are paid from this fund; including \$285,000 budgeted in FY 2014-15 to replace the batteries in failing water meter transmission units (MTUs).

### Water Capital Improvements Fund Expense History

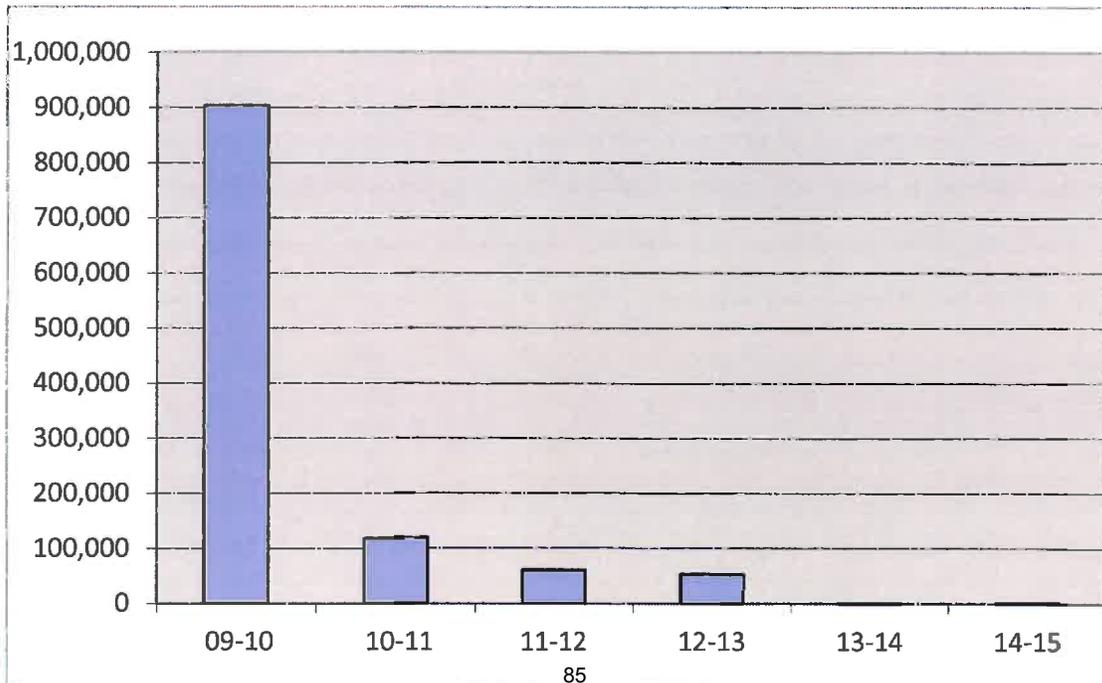


See the Water Capital Improvements Fund section for line item detail.

### 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 in FY 2014-15.

### Capital Projects Fund Expenditure History



See the Capital Projects Fund section for line item detail.

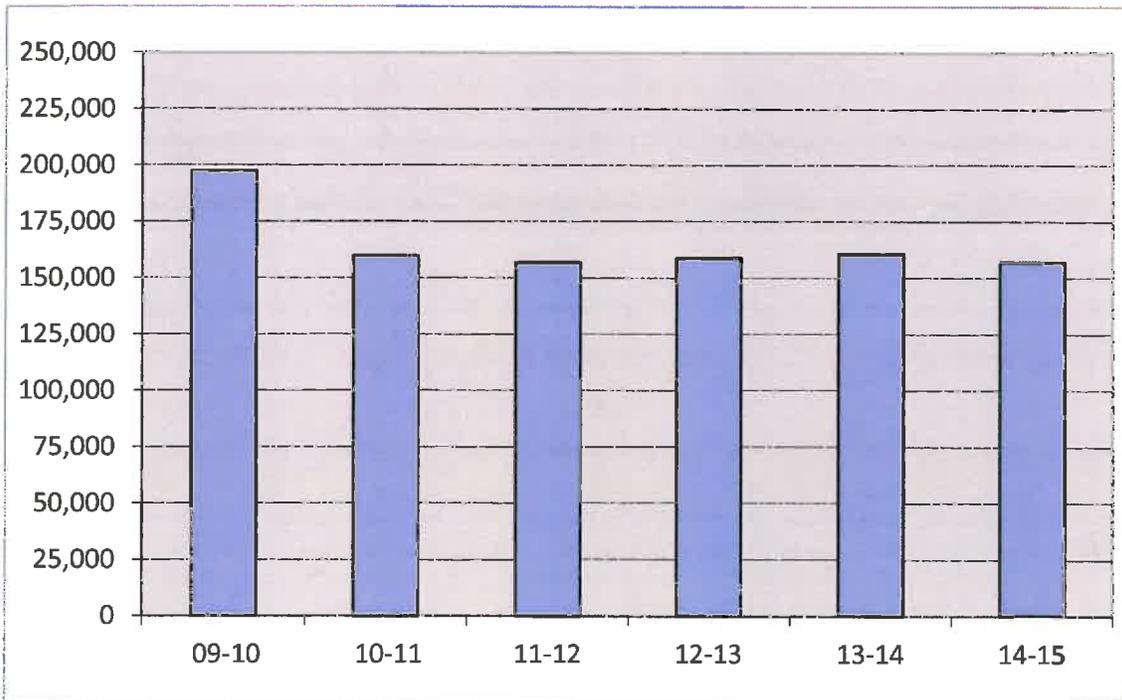
Fund Balance

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 \$85,532 at April 30, 2015.

**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 75<sup>th</sup> Street Extension Project. Funding comes from transfers from the General Fund and Water Fund until the debt is paid off in December 2027.

**2008 Bond Fund Expenditure History**



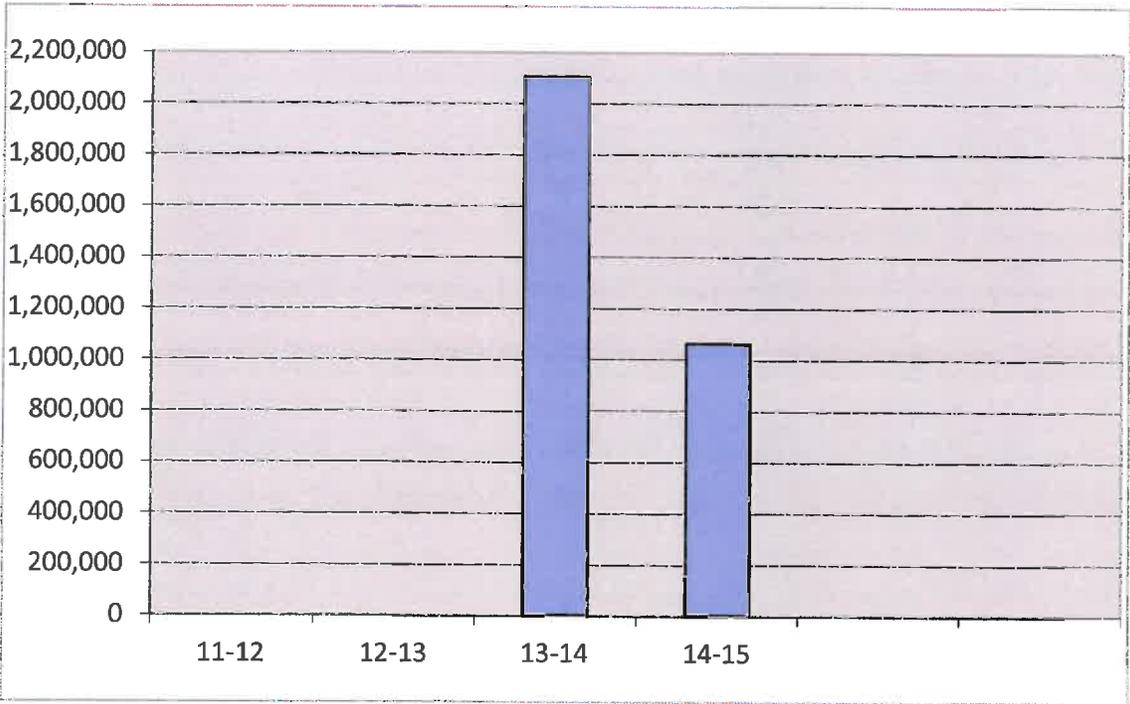
**Land Acquisition, Facility Expansion and Renovation Fund**

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 purchased two buildings from this fund in FY 2013-14, and in FY 2014-15 will commence the renovation of one building to be used for the new Village Hall; approximately \$1.1 million of reserves is budgeted for this project, which is Phase One of the Village's master facilities plan.

The second phase of the master facilities plan will be to renovate the existing Village Hall/police department to be used exclusively for public safety, which will occur in FY 2015-16. Funding for that phase will be determined during FY 2014-15, and may include a future transfer from the General Fund and/or outside financing.

The third phase of the master facilities plan centers around the second building purchased during FY 2013-14; this third building on the new municipal campus may be used as a Community Center to host the Village’s various park and recreation programs, Village board meetings and other community events. Renovation on this facility is tentatively planned for FY 2016-17.

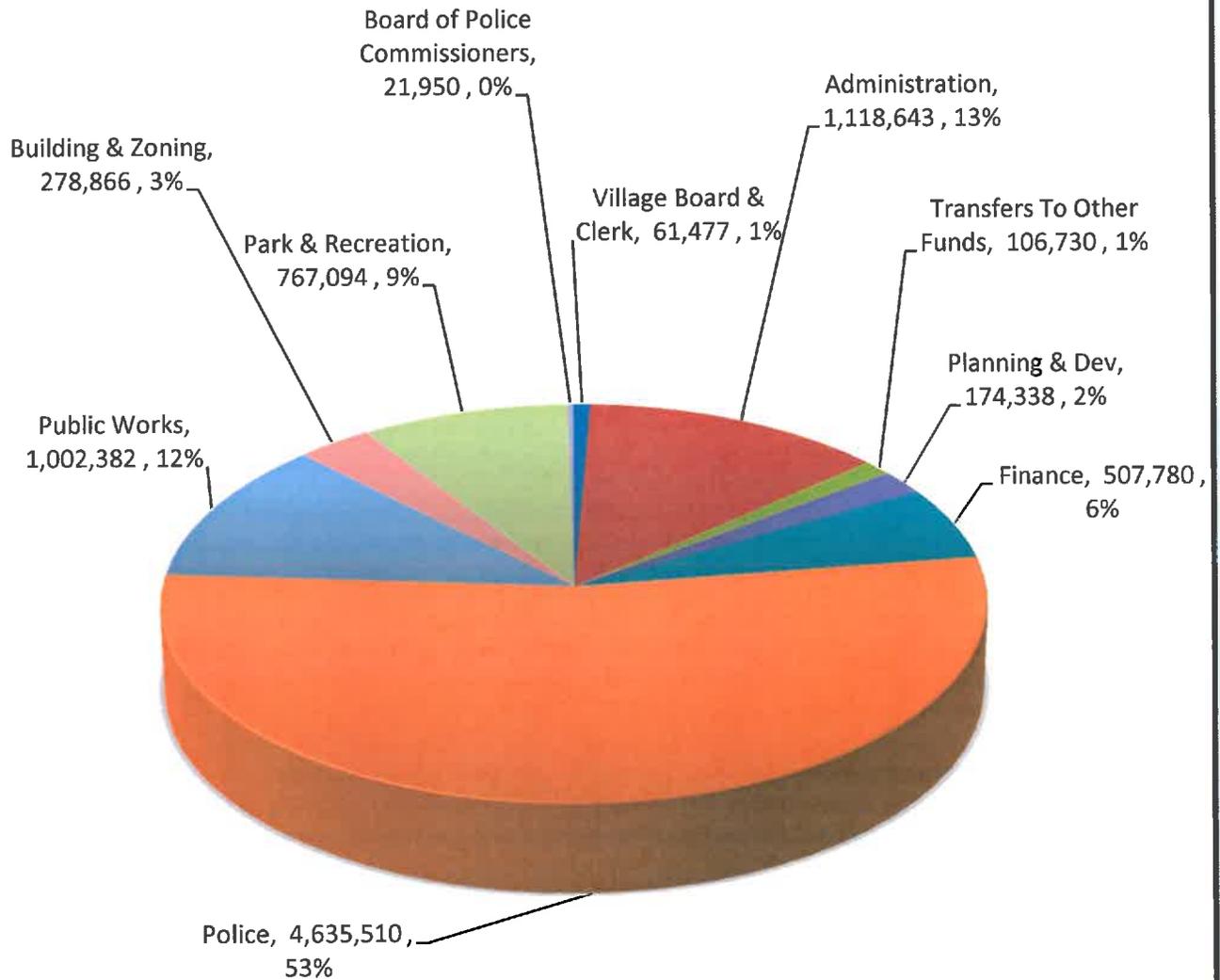
**Land Acquisition, Facility Expansion and Renovation Fund Expenditure History**



# GENERAL FUND



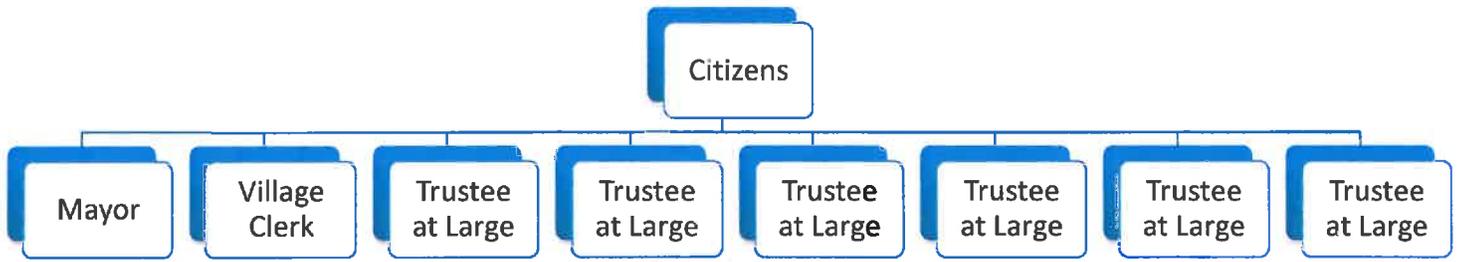
## General Fund Expenditures Summary \$8,674,770



**FINANCIAL SUMMARY - FY 2014-15  
GENERAL FUND  
5 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 EST. ACTUAL	Year 1		Year 2		Year 3		Year 4		Year 5	
							FY 14-15 BUDGET PROPOSED	FY 14-15 BUDGET PROPOSED	FY 15-16 BUDGET PROPOSED	FY 16-17 BUDGET PROPOSED	FY 17-18 BUDGET PROPOSED	FY 18-19 BUDGET PROPOSED				
FUND BALANCE	\$ 3,608,908	\$ 3,827,541	\$ 4,753,972	\$ 2,414,973	\$ 3,521,265	\$ 3,768,047	\$ 4,585,851	\$ 4,058,504	\$ 3,838,266	\$ 3,883,213	\$ 3,950,232					
REVENUES-BASE	7,469,889	8,167,345	8,200,265	8,476,090	7,945,979	8,655,530	8,147,423	8,573,790	8,195,768	8,274,179	8,369,012					
% REVENUE CHANGE	-1.25%	9.34%	0.40%	3.36%	-6.25%	2.12%	2.54%	5.23%	-4.41%	0.96%	1.15%					
OPERATING EXPENSES-BASE	7,093,090	7,107,987	7,205,901	6,851,199	7,492,185	7,504,859	7,767,991	7,931,607	7,843,469	7,888,375	8,028,143					
CAPITAL EXPENSES-BASE	158,166	132,927	121,777	163,871	397,779	223,689	800,049	754,738	202,254	212,871	175,026					
TRANSFERS TO OTHER FUNDS	-	-	3,211,586	107,946	109,178	109,178	106,730	107,683	105,098	105,914	106,594					
TOTAL EXPENSE	7,251,256	7,240,914	10,539,264	7,123,016	7,999,142	7,837,726	3,674,770	8,794,028	8,150,821	8,207,160	8,309,763					
%EXPENSE CHANGE	-1.54%	-0.14%	45.55%	-32.41%	12.30%	10.03%	8.45%	1.37%	-7.31%	0.69%	1.25%					
NET SURPLUS (DEFICIT)	218,633	926,631	(2,338,999)	1,353,074	(53,163)	817,804	(527,347)	(220,238)	44,947	67,019	59,249					
FUND BALANCE	\$ 3,827,541	\$ 4,753,972	\$ 2,414,973	\$ 3,768,047	\$ 3,468,102	\$ 4,585,851	\$ 4,058,504	\$ 3,838,266	\$ 3,883,213	\$ 3,950,232	\$ 4,009,481					
DAYS OPERATING EXP - PROPOSED PLAN				223		223	191	177	191	163	182					
DAYS OPERATING EXP - CURRENT PLAN				222	169	222	173	173	179	192	194					
RESERVE OBJECTIVE				120	120	120	120	120	120	120	120					

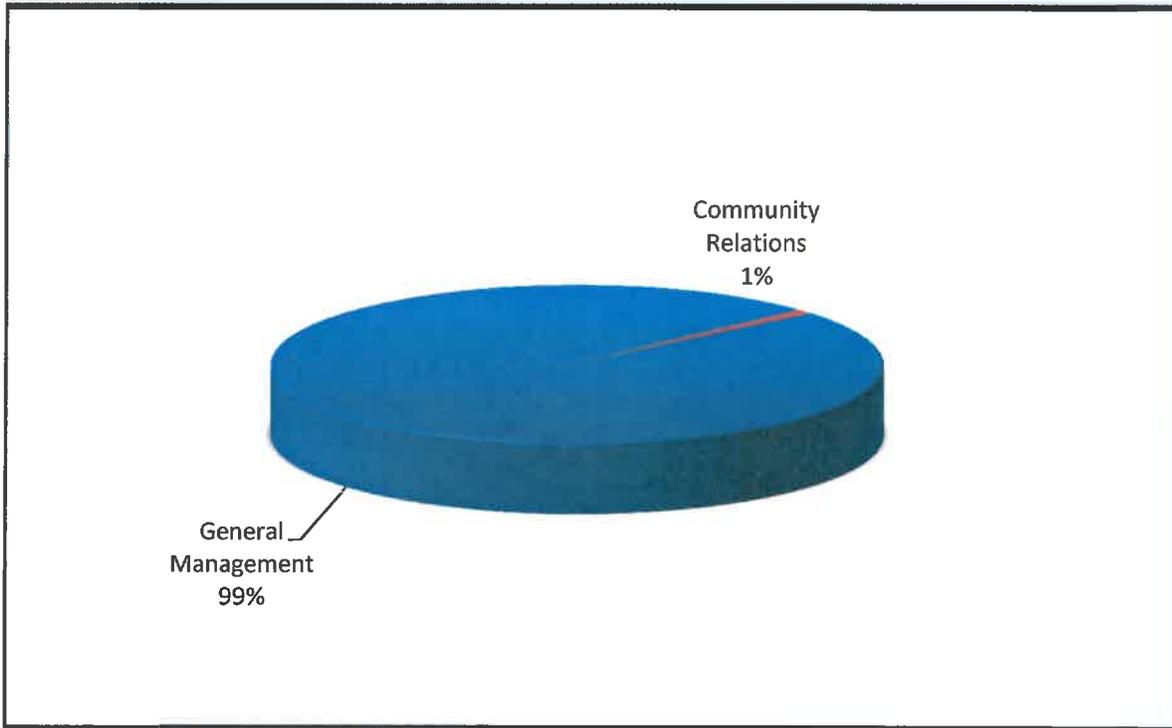
Village of Willowbrook  
Village Board & Clerk  
Organization Chart



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 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
410	General Management	\$ 58,777	\$ 60,977
420	Community Relations	500	500
425	Capital Improvements	-	-
430	Contingencies	-	-
	Total	<u>\$ 59,277</u>	<u>\$ 61,477</u>
	Percent Difference		3.71%



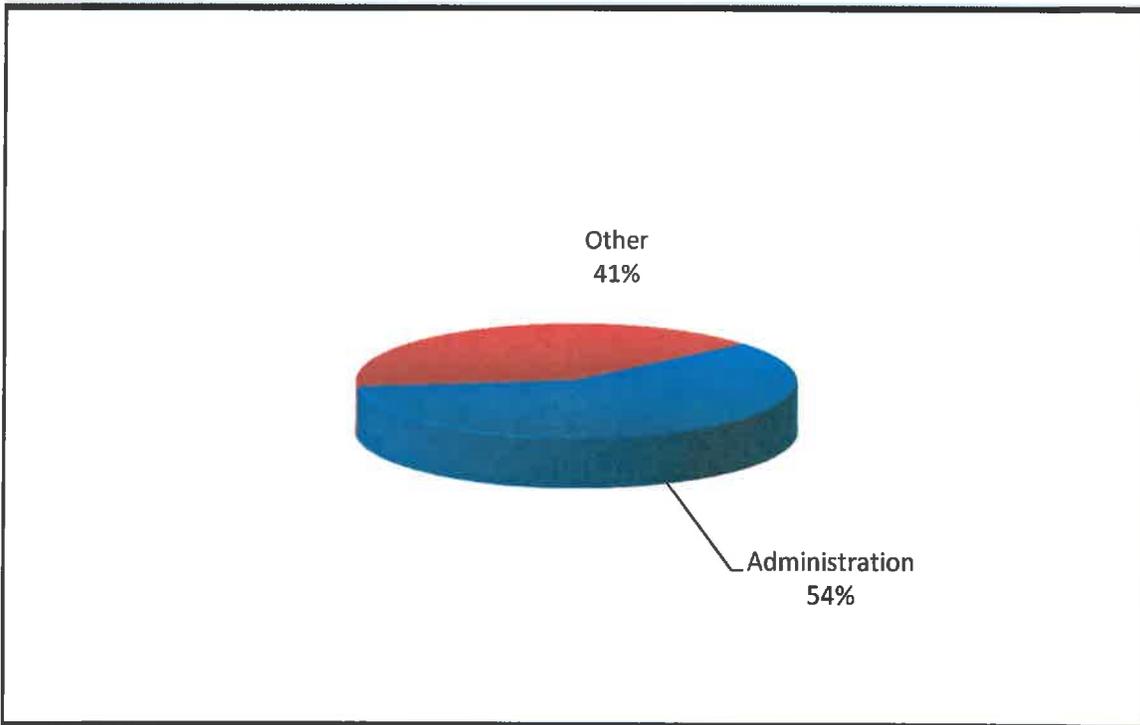
**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 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	18,500	40,200	40,200	40,200
01-05-410-125	Salary - Village Clerk	4,200	3,450	3,750	3,600	7,200	7,200	7,200
01-05-410-141	Life Ins Benefit - Appointed/Elected	-	-	-	1,574	640	589	660
01-05-410-147	Employee Benefit - Medicare	368	323	333	310	687	635	687
01-05-410-161	Social Security FICA	1,575	1,380	1,423	1,327	2,939	2,716	3,039
* TOTAL	Personnel Services	<u>27,293</u>	<u>24,003</u>	<u>24,606</u>	<u>25,312</u>	<u>51,666</u>	<u>51,340</u>	<u>51,786</u>
Supplies & Materials								
01-05-410-201	Phone - Telephones	424	543	541	374	450	946	750
01-05-410-301	Office Supplies	515	1,074	769	725	750	800	800
01-05-410-302	Printing & Publish	-	27	-	135	-	-	-
01-05-410-303	Gas-Oil-Wash-Mileage	23	34	91	96	125	-	125
01-05-410-304	Schools-Conference Travel	2,789	2,988	2,096	2,010	2,940	5,250	4,980
01-05-410-305	Strategic Planning	-	2,993	-	-	-	-	-
01-05-410-307	Fees Dues Subscriptions	471	621	1,447	1,567	2,246	1,700	1,936
01-05-410-308	Wellness	-	-	-	-	600	225	600
01-05-410-311	Postage & Meter Rent	-	-	-	-	-	-	-
01-05-410-315	Copy Service	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	<u>4,222</u>	<u>8,280</u>	<u>4,944</u>	<u>4,906</u>	<u>7,111</u>	<u>8,921</u>	<u>9,191</u>
** TOTAL	Village Board & Clerk-General Manager	<u>31,515</u>	<u>32,283</u>	<u>29,550</u>	<u>30,218</u>	<u>58,777</u>	<u>60,261</u>	<u>60,977</u>
Village Board & Clerk-Community Relations								
Supplies & Materials								
01-05-420-365	Public Relations	1,318	640	125	312	500	90	500
01-05-420-367	Appreciation Dinners	-	-	-	-	-	-	-
01-05-420-368	Village Anniversary Celebration	13,705	8,580	355	-	-	-	-
* TOTAL	Supplies & Materials	<u>15,023</u>	<u>9,220</u>	<u>480</u>	<u>312</u>	<u>500</u>	<u>90</u>	<u>500</u>
** TOTAL	Village Board & Clerk-Community Relati	<u>15,023</u>	<u>9,220</u>	<u>480</u>	<u>312</u>	<u>500</u>	<u>90</u>	<u>500</u>
Village Board & Clerk-Capital Improvements								
Capital Expenditures								
01-05-425-611	Furniture & Office Equipment	-	-	-	-	-	3,586	-
01-05-425-641	E D P Equipment	-	-	-	-	-	1,029	-
* TOTAL	Capital Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,615</u>	<u>-</u>
** TOTAL	Village Board & Clerk-Capital Improvem	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,615</u>	<u>-</u>
Village Board & Clerk Contingencies								
01-05-430-799	Contingencies	-	-	-	-	-	-	-
* TOTAL	Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
** TOTAL	Village Board & Clerk Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
*** TOTAL	Total-Village Board & Clerk	<u>46,538</u>	<u>41,503</u>	<u>30,030</u>	<u>30,530</u>	<u>59,277</u>	<u>64,966</u>	<u>61,477</u>

<b>Difference from Budget 13-14 to Proposed 14-15:</b>	\$	2,200	3.71%
<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>	\$	5,689	9.6%
<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>	\$	(3,489)	-5.4%

## Board of Police Commissioners Budget Fiscal Year 2014-15

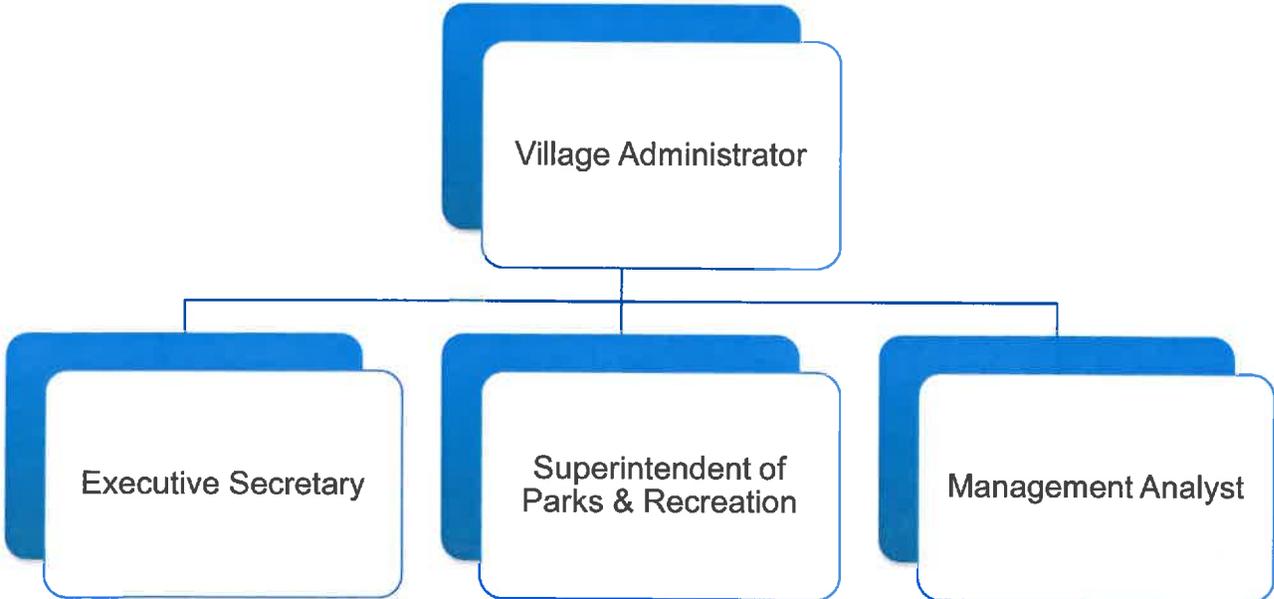
<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
435	Administration	\$ 13,200	\$ 12,950
440	Other	10,500	9,000
445	Contingencies	-	-
	<b>Total</b>	<b>\$ 23,700</b>	<b>\$ 21,950</b>
	Percent Difference		-7.38%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Board of Police Commissioners-Adm Contractual Services							
01-07-435-104	Part Time - Clerical	-	-	-	-	500	250	500
01-07-435-148	Life Ins Benefit - Appointed/Elected	-	-	-	-	400	351	350
01-07-435-239	Fees - Village Attorney	776	182	-	-	10,000	5,000	10,000
* TOTAL	Contractual Services	776	182	-	-	10,900	5,601	10,850
	Supplies & Materials							
01-07-435-301	Office Supplies	-	262	-	-	100	100	100
01-07-435-302	Printing & Publishing	-	761	-	298	1,000	500	1,000
01-07-435-304	Schools Conference Travel	-	1,500	-	-	300	-	-
01-07-435-307	Fees Dues Subscriptions	375	375	375	375	400	496	500
01-07-435-311	Postage & Meter Rent	-	252	-	-	500	100	500
* TOTAL	Supplies & Materials	375	3,150	375	673	2,300	1,196	2,100
** TOTAL	Board of Police Commissioners-Adm	1,151	3,332	375	673	13,200	6,797	12,950
	Other Expenditures							
01-07-440-541	Exams - Physical Agility	-	-	-	-	-	-	-
01-07-440-542	Exams - Written	-	8,972	-	500	4,000	7,125	4,000
01-07-440-543	Exams - Physical	-	-	-	-	500	457	500
01-07-440-544	Exams - Psychological	-	-	-	1,000	4,000	1,000	3,500
01-07-440-545	Exams - Polygraph	-	-	-	85	2,000	160	1,000
* TOTAL	Other Expenditures	-	8,972	-	1,585	10,500	8,742	9,000
** TOTAL	Other Expenditures	-	8,972	-	1,585	10,500	8,742	9,000
	BOPC - Contingencies							
01-07-445-799	Contingencies	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-
** TOTAL	BOPC - Contingencies	-	-	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	1,151	12,304	375	2,258	23,700	15,539	21,950
	Difference from Budget 13-14 to Proposed 14-15:						\$ (1,750)	-7.38%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ (8,161)	-34.43%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 6,411	41.26%

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 2014-15 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 items of importance as identified in the annual Goal Setting Workshop, including a financing recommendation to issue debt to fund identified capital projects in FY 2015-16 and beyond.
  - 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, DuPage County Mayor's Meetings, 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.
  - The Village Board agreed to conduct the annual Community Needs Survey every-other-year to continue to engage the community and receive feedback on the level of service provided.
3. Continue the Electronic Archive Storage Project with Datamation, Inc. as a carry-over of the FY 2013-14 program. \$26,000 has been budgeted to complete the document scanning process of existing files.

## Administration Department

### Fiscal Year 2013-2014 Goals and Accomplishments

1. Supported and advanced the initiatives of the Village Board of Trustees:
  - Staff continued the practice of aggressively pursuing available grant opportunities to reduce capital expenses, including applications to:
    - ComEd Green Region Grant Program
    - Illinois DCEO Grant Opportunities
    - Illinois DNR OSLAD Grant Program
  - Select staff and elected officials actively participated in various professional organizations (e.g., DMMC, IML, and the Metropolitan Mayors Caucus). In addition, the Village joined the West Central Municipal Conference (WCMC) and actively participated in that organization as well.
  - Village Board adopted via resolution the legislative priorities outlined within the 2014 DuPage Mayors and Managers Conference (DMMC) 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.
  - A local Business Advisory Committee was formed to improve communications with the business community and the sharing of information for economic development purposes. The committee meets quarterly.
3. As part of the annual budget process, discussions with the Village Board occurred to review funding recommendations for various capital improvement projects.
  - A financial consultant was selected to perform a third-party assessment of current Village spending needs in order to provide recommendations as to the best methods of funding identified capital projects.
  - Given the Village's recent AAA rating from Standard & Poor's and continued low interest rates for municipal bonds, the consensus of the Village Board is to consider issuing debt in FY 2014-15 to fund identified capital projects.
  - As part of the FY 2013-14 Budget preparation, both a five and fifteen year long-range plan and financial models were generated to assist in planning possible future revenue enhancements.

## **Administration Department**

### **Fiscal Year 2013-2014 Goals and Accomplishments (Continued)**

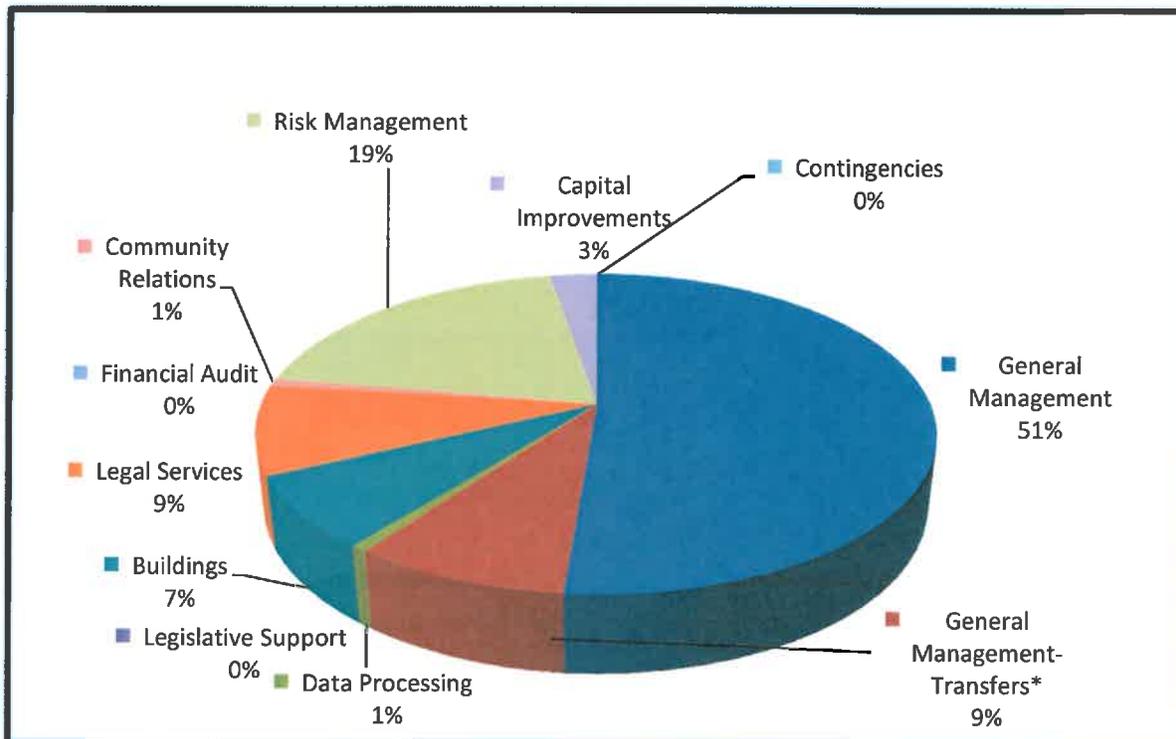
4. The FY 2013-14 budget included an electronic document archival storage project to eliminate excessive paper storage and convert to a searchable electronic storage media. This will also enable a more efficient response to FOIA requests.
5. An employee wellness program was conducted through the Edward Heart Hospital in the fall of 2013.

## Administration Department Budget Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
455	General Management	\$ 602,056	\$ 628,480
455	General Management-Transfers*	109,178	106,730
460	Data Processing	5,450	8,300
461	Legislative Support	-	-
466	Buildings	54,582	88,823
470	Legal Services	160,000	110,000
471	Financial Audit	6,750	-
475	Community Relations	10,602	9,213
480	Risk Management	240,695	240,665
485	Capital Improvements	145,162	33,162
490	Contingencies	-	-
<b>Total</b>		<b>\$ 1,334,475</b>	<b>\$ 1,225,373</b>

\* Includes transfers to other funds

Percent Difference -8.18%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Administration-General Management							
	Personnel Services							
01-10-455-101	Salaries	97,258	-	67,699	72,962	73,500	73,500	77,175
01-10-455-102	Overtime	(109)	3,661	3,613	3,752	5,000	5,000	5,000
01-10-455-104	Part Time - Clerical	2,162	-	-	4,324	-	-	-
01-10-455-106	Management Analyst	14,352	20,307	48,680	52,603	52,473	52,473	57,720
01-10-455-126	Salaries - Clerical	65,896	107,896	63,334	65,838	67,513	67,513	69,200
01-10-455-131	Personal Recruitment	-	2,135	-	789	-	542	500
01-10-455-141	Employee Benefit - Medical Insurance	34,431	33,257	45,273	42,301	18,156	18,156	19,318
01-10-455-144	Employee Benefit - Unemployment Insur:	169	397	1,014	1,033	1,179	1,179	564
01-10-455-147	Employee Benefit - Medicare	3,191	2,301	3,001	3,293	2,878	2,878	3,032
01-10-455-151	I M R F	26,549	22,436	31,805	38,285	40,500	41,958	40,135
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	11,838	12,306	12,306	12,964
* TOTAL	Personnel Services	275,243	261,707	311,491	297,015	273,505	275,505	285,608
	Contractual Services							
01-10-455-201	Phone - Telephones	12,253	13,512	15,184	16,797	13,900	15,480	15,480
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	2,979	3,000	3,000	3,000
01-10-455-267	Document Storage	-	-	-	-	-	-	-
* TOTAL	Contractual Services	20,295	16,786	20,695	19,776	16,900	18,480	18,480
	Supplies & Materials							
01-10-455-301	Office Supplies	11,708	9,667	10,874	9,933	10,900	6,300	10,000
01-10-455-302	Printing & Publish	2,010	610	1,803	3,128	1,650	2,206	2,300
01-10-455-303	Gas-Oil-Wash-Mileage	524	1,330	1,471	1,742	2,761	2,761	2,800
01-10-455-304	Schools-Conference Travel	1,571	1,654	2,054	1,309	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	10,792	15,010	15,010	15,010
01-10-455-311	Postage & Meter Rent	3,746	3,261	6,320	8,138	4,455	4,455	6,955
01-10-455-315	Copy Service	3,309	3,530	5,062	3,199	3,200	3,525	3,500
01-10-455-355	Commissary Provision	656	1,274	1,411	625	1,000	2,080	2,000
* TOTAL	Supplies & Materials	40,042	35,780	40,670	38,866	41,016	38,377	44,605
	Equipment-Office							
01-10-455-409	Maintenance - Vehicles	89	80	678	1,016	1,000	1,000	1,000
01-10-455-410	Maintenance - Vehicles Engines	5,162	-	-	-	-	-	-
01-10-455-411	Maintenance - Equipment	-	1,014	-	-	1,000	750	750
* TOTAL	Equipment-Office	5,251	1,094	678	1,016	2,000	1,750	1,750
	Other Expenditures							
01-10-455-505	Cash - Over Or Short	7	78	(37)	(2)	-	-	-
01-10-455-506	Transfer to 2008 Bond Fund - DS	-	-	46,586	107,946	109,178	109,178	106,730
01-10-455-507	Transfer to Land Acq, Facility Exp & Res	-	-	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	298,529	268,635	324,716	278,037
* TOTAL	Other Expenditures	190,997	266,055	3,479,461	406,473	377,813	433,894	384,767
** TOTAL	Administration-General Management	531,828	581,422	3,852,995	763,146	711,234	768,006	735,210
	Administration-Data Processing							
	Contractual Services							
01-10-460-212	E.D.P. Software	1,774	1,998	1,829	3,058	1,500	1,532	4,350
01-10-460-213	GIS	-	-	-	276	-	184	-
01-10-460-263	Maintenance - Office Machines	-	-	-	-	-	-	-
* TOTAL	Contractual Services	1,774	1,998	1,829	3,334	1,500	1,716	4,350
	Supplies & Materials							
01-10-460-305	Personnel Training	-	250	-	-	250	-	250
01-10-460-306	Consulting Services	20,000	3,206	2,835	4,402	3,200	3,126	3,200
01-10-460-331	Operating Supplies	176	358	257	117	500	-	500
* TOTAL	Supplies & Materials	20,176	3,814	3,092	4,519	3,950	3,126	3,950
** TOTAL	Administration-Data Processing	21,950	5,812	4,921	7,853	5,450	4,842	8,300
	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 (one for all 3)	36,008	41,356	37,211	78,712	39,182	39,182	58,773

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
01-10-466-235	Nicor Gas (7760)	5,264	4,771	4,063	4,673	3,500	4,000	5,250
01-10-466-236	Nicor Gas (835)	-	-	-	-	-	-	500
01-10-466-237	Nicor Gas (825)	-	-	-	-	-	-	1,250
01-10-466-240	Energy (ComEd - 835)	-	-	-	-	-	4,226	4,250
01-10-466-241	Energy (ComEd - 825)	-	-	-	-	-	-	500
01-10-466-250	Sanitary (7760)	-	-	-	-	-	-	300
01-10-466-251	Sanitary (835)	-	-	-	-	-	-	300
01-10-466-252	Sanitary (825)	-	-	-	-	-	-	300
01-10-466-293	Landscape - Village Hall	1,870	3,003	4,689	226	4,000	4,000	6,000
* TOTAL	Contractual Services	43,142	49,130	45,963	83,612	46,682	51,408	77,423
01-10-466-351	Supplies & Materials Building Maintenance Supplies	10,510	7,713	6,687	6,436	7,600	7,600	11,400
01-10-466-385	Sanitary User Charge	322	335	284	277	300	300	-
* TOTAL	Supplies & Materials	10,832	8,048	6,971	6,713	7,900	7,900	11,400
** TOTAL	Administration-Buildings	53,974	57,178	52,934	90,325	54,582	59,308	88,823
01-10-470-239	Administration-Legal Services Contractual Services Fees - Village Attorney	90,766	84,938	140,780	89,460	100,000	70,000	90,000
01-10-470-241	Fees - Special Attorney	-	6,692	3,512	4,365	5,000	5,000	5,000
01-10-470-242	Fees - Labor Counsel	43,981	20,409	46,601	31,244	55,000	10,000	15,000
* TOTAL	Contractual Services	134,747	112,039	190,893	125,069	160,000	85,000	110,000
** TOTAL	Administration-Legal Services	134,747	112,039	190,893	125,069	160,000	85,000	110,000
01-10-471-252	Administration-Financial Audit Contractual Services Financial Services	-	-	1,750	1,750	1,750	-	-
01-10-471-253	Consulting Fees	102,426	58,109	5,513	-	5,000	-	-
* TOTAL	Contractual Services	102,426	58,109	7,263	1,750	6,750	-	-
** TOTAL	Administration-Financial Audit	102,426	58,109	7,263	1,750	6,750	-	-
01-10-475-365	Administration-Community Relations Supplies & Materials Public Relations	2,494	4,155	5,116	4,711	2,810	2,860	3,513
01-10-475-366	Newsletter	6,886	-	45	73	5,292	-	3,000
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	1,500	1,500	1,500	1,500
01-10-475-372	Senior Citizen Taxi Program	750	750	525	1,250	1,000	1,000	1,200
01-10-475-373	Community Events	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	11,630	6,405	7,186	7,535	10,602	5,360	9,213
** TOTAL	Administration-Community Relations	11,630	6,405	7,186	7,535	10,602	5,360	9,213
01-10-480-272	Administration-Risk Management Contractual Services Insurance - IRMA	174,002	195,478	211,331	205,709	224,020	200,694	223,990
01-10-480-273	Self Insurance - Deductible	-	-	527	531	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	2,961	14,175	2,071	14,175
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	-	-	-	-	-
* TOTAL	Contractual Services	176,809	198,321	213,467	209,201	240,695	205,265	240,665
** TOTAL	Administration-Risk Management	176,809	198,321	213,467	209,201	240,695	205,265	240,665
01-10-485-602	Administration-Capital Improvement Capital Expenditures Building Improvements	10,612	1,800	9,925	20,487	24,000	672	-
01-10-485-611	Furniture & Office Equipment	-	-	22,347	170	500	500	500
01-10-485-625	Vehicles - New & Other	-	-	-	-	-	-	-
01-10-485-641	EDP Operating Equipment	1,690	2,590	135	4,357	120,662	94,662	32,662
01-10-485-651	Land Acquisition	-	-	-	22,000	-	-	-
* TOTAL	Capital Expenditures	12,302	4,390	32,407	47,013	145,162	95,834	33,162
** TOTAL	Administration-Capital Improvement	12,302	4,390	32,407	47,013	145,162	95,834	33,162
01-10-490-799	Administration-Contingencies Contingencies	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-	-	-
*** TOTAL	Total-Administration	1,045,666	1,023,676	4,362,066	1,251,892	1,334,475	1,223,615	1,225,373

VILLAGE OF WILLOWBROOK  
 ADMINISTRATIVE BUDGET  
 MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Difference from Budget 13-14 to Proposed 14-15:						\$ (109,102)	-8.2%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ (110,860)	-8.3%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 1,758	0.1%

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 2014-15 Goals and Objectives**

#### **1. Economic Development**

- Continue to update on a quarterly basis the Willowbrook Retail Inventory as a tool to promote local retail and fill vacancies. This duty continues to be performed by 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 has been delayed due to the developer's completion of a site plan. The project is now to begin in the fall of 2014 with construction occurring in the spring of 2015. New businesses are projected to begin opening in mid to late 2015.
- 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.). Consider creative ways to further promote room rentals and events at the Willowbrook Inn, which has dropped since losing their Holiday Inn branding in 2013.

#### **2. Land Planning and Zoning**

- Continue to work towards completion of 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.
- Pursue grant opportunities through the CMAP LTA program to obtain funding to complete an update of the Village's current Comprehensive Land Use Plan (1993).
- 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.

## **Planning & Economic Development Department**

### **Fiscal Year 2013-14 Goals and Accomplishments**

#### **1. Economic Development**

- The Mayor and Board of Trustees have continued to consider methods to improve communication with residents and businesses in order to share economic development information.
- 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 was determined.
- The owner of the Pete's Fresh Market grocery chain purchased the Willowbrook K-Mart property in February of 2013 for \$12 M. Since that time, 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. Preliminary off-site improvement plans have been submitted to both DuPage County and IDOT for review and comments.
- 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**

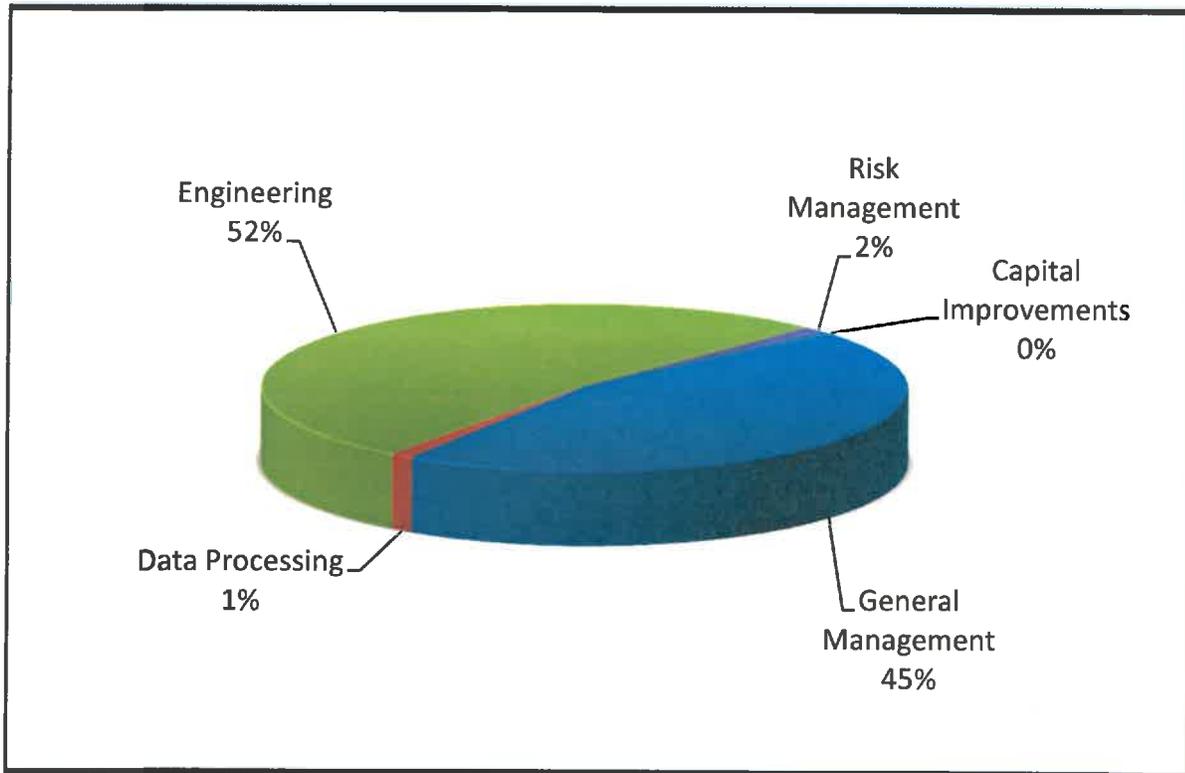
- The Village utilized the services of a Planning Consultant to coordinate the review and provide comments on significant zoning cases within unincorporated DuPage County, which improved designs aimed at minimizing impacts on local residents.
- Both staff and the Village Planning Consultant continued 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 now approximately 70% completed.
- Village staff continued to work with local agencies to improve planning, remove development obstacles, and streamline the land entitlement process. We continue to meet quarterly with representatives of the Flag Creek Water Reclamation District to address perceived development issues created by that organization. In addition, we have started meeting with the Tri-State Fire Protection District to review common issues.

## Planning & Economic Development Department Budget Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
510	General Management	\$ 51,000	\$ 78,442
515	Data Processing	2,500	2,000
520	Engineering	75,950	90,900
535	Risk Management	2,500	2,500
540	Capital Improvements	497	496
544	Contingencies	-	-
Total		<u>\$ 132,447</u>	<u>\$ 174,338</u>

Percent Difference

31.63%



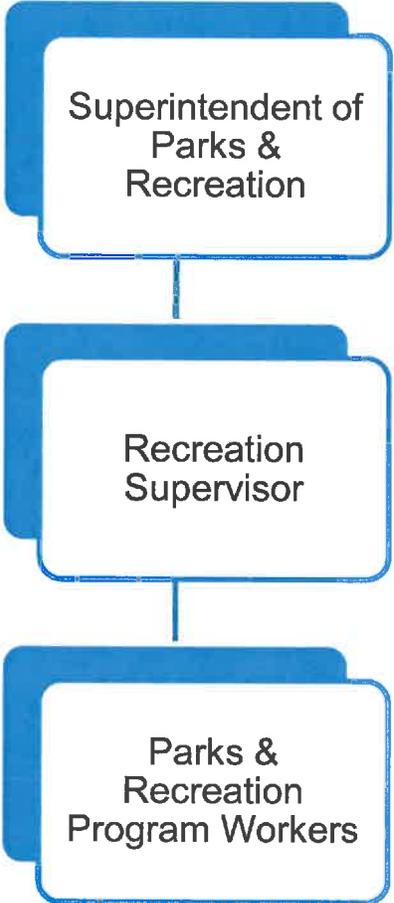
**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 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
01-15-510-104	Part Time Clerical	-	-	-	-	-	-	-
01-15-510-126	Salaries - Clerical	23,796	23,705	24,391	24,879	25,403	25,403	26,039
01-15-510-141	Employee Benefits - Medical	13,007	8,928	8,643	8,828	8,918	8,918	9,496
01-15-510-144	Employee Benefits - Unemployment	117	105	23	205	197	197	94
01-15-510-147	Employee Benefits - Medicare	1,225	330	334	340	384	384	393
01-15-510-151	I M R F	11,771	3,755	3,998	4,608	5,398	5,398	5,200
01-15-510-161	Social Security FICA	5,238	1,410	1,426	1,453	1,640	1,640	1,680
* TOTAL	Personnel Services	116,878	38,116	38,815	40,313	42,990	41,940	43,952
	Contractual Services							
01-15-510-201	Telephones	-	-	-	-	-	-	-
01-15-510-231	Rental - Storage	-	-	-	-	-	-	-
01-15-510-232	Consultants-Design & Other	-	-	7,500	110	5,000	5,000	31,500
* TOTAL	Contractual Services	-	-	7,500	110	5,000	5,000	31,500
	Supplies & Materials							
01-15-510-301	Office Supplies	225	16	933	23	200	200	200
01-15-510-302	Printing & Publishing	2,751	1,763	1,569	1,708	1,300	1,300	1,560
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	642	475	380	380
01-15-510-311	Postage & Meter Rent	493	333	234	206	250	250	250
01-15-510-335	Camera Supplies	-	-	-	-	-	-	-
01-15-510-340	Plan Commission Compensation	-	-	125	-	785	521	600
* TOTAL	Supplies & Materials	7,252	2,426	3,117	2,578	3,010	2,651	2,990
	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	43,001	51,000	49,591	78,442
	Planning & Dev Data Processing							
	Contractual Services							
01-15-515-212	EDP Software	-	-	-	209	-	-	-
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	209	-	-	-
	Supplies & Materials							
01-15-515-305	EDP Personal Training	-	-	-	-	500	500	500
01-15-515-306	Consulting Services	2,000	2,425	-	-	2,000	1,500	1,500
* TOTAL	Supplies & Materials	2,000	2,425	-	-	2,500	2,000	2,000
	Equipment							
01-15-515-401	EDP Operating Equipment	-	-	-	-	-	-	-
* TOTAL	Operating Equipment	-	-	-	-	-	-	-
** TOTAL	Planning & Dev Data Processing	2,000	2,425	-	209	2,500	2,000	2,000
	Planning & Dev Engineering							
	Contractual Services							
01-15-520-229	Rent - Meeting Room	-	-	-	-	150	150	150
01-15-520-245	Fees - Engineering	1,636	1,155	305	1,374	3,000	3,000	3,000
01-15-520-246	Fees - Court Reporter	2,041	2,266	995	1,419	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	7,277	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	66,060	55,000	55,000	68,750
01-15-520-258	Plan Review - Traffic Consultant	585	10,252	8,064	5,403	6,000	6,000	7,200
* TOTAL	Contractual Services	17,220	79,144	80,200	81,534	75,950	75,950	90,900
** TOTAL	Planning & Dev Engineering	17,220	79,144	80,200	81,534	75,950	75,950	90,900
	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
	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	-	3,259	497	496	496

VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
* TOTAL	Capital Expenditures	591	622	-	3,259	497	496	496
** TOTAL	Planning & Dev Capital Improvements	591	622	-	3,259	497	496	496
	Planning & Dev Contingencies							
01-15-544-799	Contingencies	-	-	-	-	-	-	-
† TOTAL	Contingencies	-	-	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-	-	-
*** TOTAL	Total- Planning & Development	143,941	122,733	129,632	128,003	132,447	130,537	174,338
	Difference from Budget 13-14 to Proposed 14-15:						\$ 41,891	31.63%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ (1,910)	-1.44%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 43,801	33.55%

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 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 2014-15 Goals and Objectives & Fiscal Year 2013-14 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. These agencies include the Oakbrook Park District, the Burr Ridge Park District and the Village of Hinsdale Parks and Recreation Department.
- *Offer at least 2 new programs per season (winter/spring, summer and fall).* A total of 15 programs were added in 2013/2014 – 6 in Winter/Spring, 4 in summer and 5 in the 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, Tree Lighting, 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 32 park permits issued in the Winter/Spring, summer and fall of 2013. The Village continues to provide field space for BRW girls' softball, Our Lady of Peace football, the American Youth Soccer Organization (AYSO), and the Darien Youth Club.
- *Submit at least one grant proposal for a Parks and Recreation related project.* The Village submitted an application for an Open Space and Land Acquisition Development (OSLAD) grant and was awarded \$400,000 for the renovation of Willow Pond Park. The Village also submitted an application for Com Ed's Green Region Grant for a project at the Lake Hinsdale Village Park.
- *Secure Sponsorships for Park and Recreation related events to help offset direct operating costs.* The Village continues to work with local businesses to sponsor and donate towards recreation programs.

**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 discuss park related issues.
- *Assist in the supervision of contractors who perform maintenance services tasks in park facilities.* This goal is ongoing.
- *Coordinate completion of capital improvement projects.* Enhancements were made to Waterford Park in the fall of 2013, including an accessible ramp into the park, rubberized playground surfacing, four additional picnic tables (one ADA accessible), a canopy, walking path, and landscape enhancements.

**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 2014.
- *Provide input in the development of various park capital improvement projects.* The Parks & Recreation Commission reviewed the recently completed 2013-2017 Park Master Plan on a continual basis and updated the plan through 2018-2019.

**Fiscal Year 2014-15 Goals and Objectives &  
Fiscal Year 2013-14 Goals and Accomplishments (Continued)**

- *Obtain 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 2013.*

**Goal: Maintain and improve Village parks that are safe, accessible and attractive to visitors.**

- Completion of the seventh 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.

**PARKS & RECREATION DEPARTMENT**  
**Seasonal Number Comparisons**

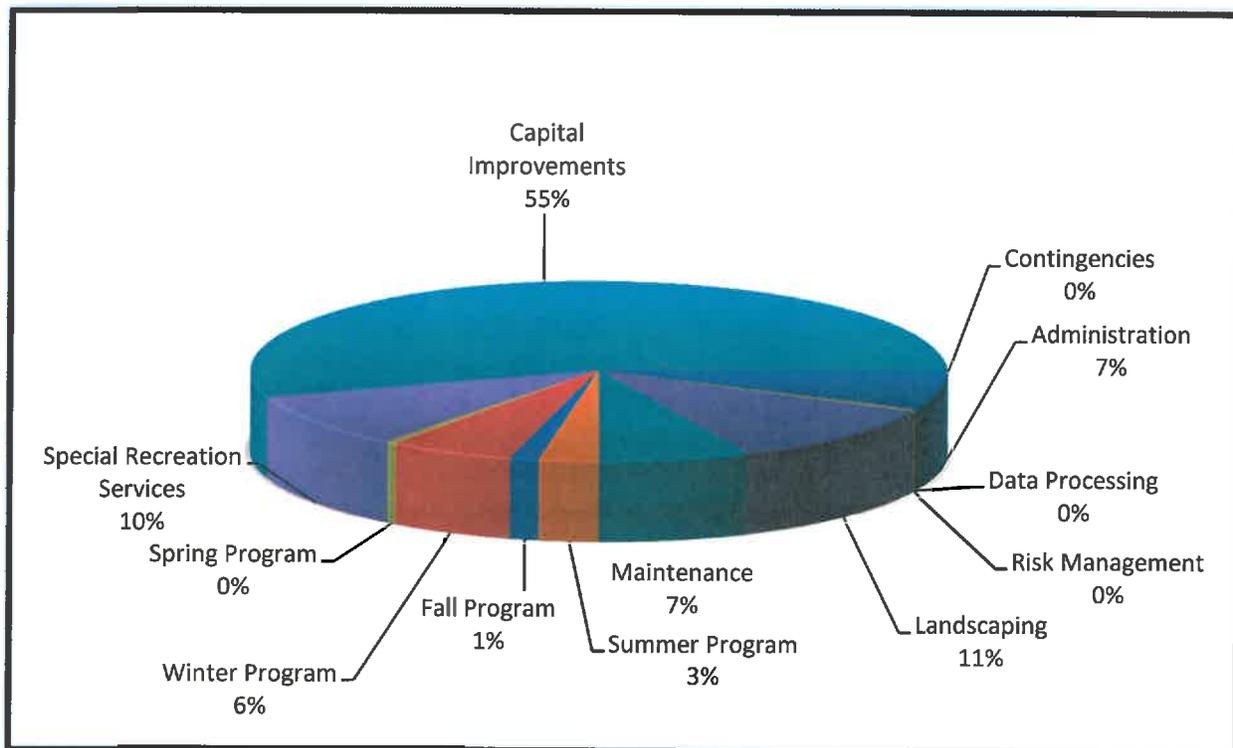
In order to measure of the success of the Parks and Recreation Department in achieving its goal *of optimizing recreational opportunities for Village residents*, the department analyzes the enrollment trends in the various programs offered by the Village, thereby continuing programs that are highly utilized and focusing efforts towards revamping or developing new programs. The following table illustrates the enrollment figures of the Village park programs over the past four years:

<b>Program</b>	<b>2010 Total Enrollment</b>	<b>2011 Total Enrollment</b>	<b>2012 Total Enrollment</b>	<b>2013 Total Enrollment</b>
Adult Karate	7	1	2	5
Adult Taekwondo		4	0	0
American Girl Place			0	
Babysitters Clinic	13	12	16	21
Ballroom Dance				6
Bingo			24	0
Ceramics				
Chair & Stretch Class		0		
Cooking		0		
Co Rec Softball	13 teams	14 teams	14 teams	14 teams
Computers for Seniors			6	6
Cell Phone Tablet				10
Introductory Computer Classes				17
Daddy Daughter Event			0	0
Dance (Right Fit)			0	
Dance – Tiny Tappers				0
Dance – Beginners				0
Dance – Pre-teen				0
Dog Obedience	1	0		
Earth Day Event			8	0
Easter Egg Hunt	110	103	111	130
Family Fishing Day		22	0	15
Fencing				2
First Fridays			0	
Fishing B-day Party	61	25	31	12
Fishing Derby	6	0	19	15
Fishing Lessons				12
Floor Hockey			13	10
Flying & Making Paper Airplanes	0			
Gingerbread House			2	
Haunted Treasure Hunt		8	0	0

Program	2010 Total Enrollment	2011 Total Enrollment	2012 Total Enrollment	2013 Total Enrollment
High School Bass Fishing Seminar	1	0		
Holiday Party	56	107	60	64
Horsemanship	6	6	3	1
Indian Club		0		
Just Once Music Programs	0	0		
Kettlebell		0		
Kids Fit & Fun	10	0		
Kids Karate	55	52	41	39
Kite Fly Day	10	30	12	8
Kids Taekwondo		19	12	8
Lacrosse	9	3	3	10
Learn to Fish	0			
Lifetime of Fitness	0			
Magic				0
Mat Pilates	39	29	47	44
Mommy & Me Yoga		0	0	
Mommy/Son Event				5
Movie Night (1)	70	75	55	60
Movie Night (2)	50	60	65	60
Park Permits	20	37	39	32
Reformer Pilates		3	60	60
Santa's Calling You	20	47	20+	16
Sensible Fitness		4	13	12
Soccer	53			
Special Recreation Fishing Day	4	8	13	13
Speed & Agility (Kids)		0	0	0
Sports Mini Camp		0	0	
Tai Chi			6	10
Tennis		12	0	
Tree Lighting Ceremony		35	65	250
Turkey Shoot	3			
Vehicle Fair	60	60	80	300
Walking Club		0		
Weight Loss Challenge		40	15	0
Yard Sale			12	20
Yoga	226	243	272	293
<b>Total Programs Offered</b>	<b>124</b>	<b>165</b>	<b>200</b>	<b>231</b>
<b>Total Registrations</b>	<b>903</b>	<b>1060</b>	<b>1139</b>	<b>1580</b>

## Parks and Recreation Budget Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
550	Administration	\$ 50,127	\$ 52,871
555	Data Processing	400	400
560	Risk Management	2,500	2,500
565	Landscaping	80,375	82,799
570	Maintenance	45,496	52,942
575	Summer Program	21,955	21,066
580	Fall Program	10,703	10,268
585	Winter Program	23,906	44,635
586	Spring Program	-	3,352
590	Special Recreation Services	76,508	73,930
595	Capital Improvements	331	422,331
599	Contingencies	-	-
Total		<u>\$ 312,301</u>	<u>\$ 767,094</u>
Percent Difference			145.63%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	<b>Parks &amp; Recreation-Administration</b>							
	Personnel Services							
01-20-550-101	Salaries - Permanent Employees	59,902	60,062	31,711	32,521	33,482	33,482	34,319
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	562	551	551	265
01-20-550-147	Employee Benefits - Medicare	987	946	596	544	485	485	498
01-20-550-148	Life Ins Benefit - Appointed/Elected	-	-	-	-	860	924	925
01-20-550-151	I M R F	6,971	8,096	5,562	5,790	5,772	5,772	5,566
01-20-550-161	Social Security FICA	4,222	4,046	2,548	2,324	2,076	2,076	2,128
* TOTAL	Personnel Services	73,095	74,336	40,995	41,740	43,226	43,290	43,701
	Supplies & Materials							
01-20-550-201	Emergency Telephone Line	-	-	-	-	100	-	100
01-20-550-301	Office Supplies	259	134	149	129	200	150	200
01-20-550-302	Printing & Publishing	9,030	8,988	6,528	6,405	360	6,829	4,860
01-20-550-303	Gas-Oil-Wash-Mileage	189	197	244	218	266	266	266
01-20-550-304	Schools-Conferences-Travel	-	10	47	-	100	1	325
01-20-550-306	Reimburse Personal Expenses	-	-	-	-	-	-	-
01-20-550-307	Fees Dues Subscript	239	244	259	244	275	275	275
01-20-550-311	Postage & Meter Rent	7,544	5,525	4,539	5,699	5,600	5,600	3,144
* TOTAL	Supplies & Materials	17,261	15,098	11,766	12,695	6,901	13,121	9,170
** TOTAL	Parks & Recreation-Administration	90,356	89,434	52,761	54,435	50,127	56,411	52,871
	<b>Parks &amp; Recreation-Data Processing</b>							
	Contractual Services							
01-20-555-212	E.D.P. Software	-	-	-	141	400	200	400
01-20-555-263	Maintenance - Office Machines	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	141	400	200	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	-	-	-	141	400	200	400
	<b>Parks &amp; Recreation-Risk Management</b>							
	Contractual Services							
01-20-560-273	Self Insurance - Deductible	-	-	-	-	2,500	-	2,500
* TOTAL	Contractual Services	-	-	-	-	2,500	-	2,500
** TOTAL	Parks & Recreation-Risk Management	-	-	-	-	2,500	-	2,500
	<b>Parks &amp; Recreation-Landscaping</b>							
	Contractual Services							
01-20-565-245	Fees - Engineering	1,870	-	-	-	1,000	-	1,000
* TOTAL	Contractual Services	1,870	-	-	-	1,000	-	1,000
	Supplies & Materials							
01-20-565-341	Park Landscape Supplies	17,776	13,769	11,825	13,643	15,650	15,650	15,400
01-20-565-342	Landscape Maintenance Services	57,409	53,911	48,572	36,416	60,225	60,225	62,899
01-20-565-352	Memorial Program Reimb Expenses	-	1,153	1,835	-	3,500	711	3,500
* TOTAL	Supplies & Materials	75,185	68,833	62,232	50,059	79,375	76,586	81,799
** TOTAL	Parks & Recreation-Landscaping	77,055	68,833	62,232	50,059	80,375	76,586	82,799
	<b>Parks &amp; Recreation-Maintenance</b>							
	Personnel Services							
01-20-570-102	Overtime	3,701	5,026	6,170	4,464	3,200	8,110	7,000
01-20-570-103	Part Time Labor	-	-	-	-	8,000	8,140	10,080
* TOTAL	Personnel Services	3,701	5,026	6,170	4,464	11,200	16,250	17,080
	Contractual Services							
01-20-570-232	Engineering	-	-	-	-	-	-	-
01-20-570-234	Rent - Equipment	1,627	1,330	1,497	1,618	1,253	1,253	907
01-20-570-279	Trash Removal	-	-	-	-	155	155	155
01-20-570-281	Contracted Maintenance	24,493	21,675	24,979	19,957	23,238	23,238	24,400
* TOTAL	Contractual Services	26,120	23,005	26,476	21,575	24,646	24,646	25,462
	Supplies & Materials							
01-20-570-331	Maintenance Supplies	2,430	3,172	7,050	9,809	9,500	9,500	10,200
01-20-570-345	Uniforms	-	-	164	98	150	252	200
* TOTAL	Supplies & Materials	2,430	3,172	7,214	9,907	9,650	9,752	10,400
01-20-570-411	Equipment							
	Maintenance - Equipment	468	113	-	-	-	-	-

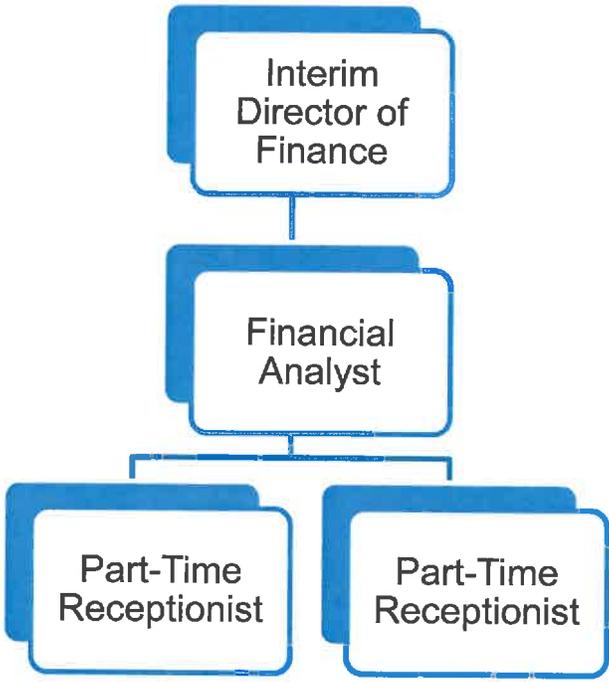
**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
* TOTAL	Equipment Maintenance	468	113	-	-	-	-	-
** TOTAL	Parks & Recreation-Maintenance	32,719	31,316	39,860	35,946	45,496	50,648	52,942
	Parks & Recreation-Summer Program							
	Personnel Services							
01-20-575-111	Recreation Instructors	1,358	1,393	1,644	1,723	2,370	1,800	2,253
01-20-575-119	Summer Program Materials & Services	7,446	8,537	11,389	14,941	15,043	12,047	14,271
* TOTAL	Personnel Services	8,804	9,930	13,033	16,664	17,413	13,847	16,524
	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	4,542	4,452	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,100	4,410	4,542	4,452	4,542
** TOTAL	Parks & Recreation-Summer Program	12,804	13,930	17,133	21,074	21,955	18,299	21,066
	Parks & Recreation-Fall Program							
	Personnel Services							
01-20-580-111	Recreation Instructors	743	86	47	117	665	665	642
01-20-580-118	Fall Program Materials & Services	6,725	6,818	6,456	6,453	5,386	5,386	5,084
* TOTAL	Personnel Services	7,468	6,904	6,503	6,570	6,051	6,051	5,726
	Contractual Services							
01-20-580-232	Facility Rental	-	-	-	-	110	-	-
* TOTAL	Contractual Services	-	-	-	-	110	-	-
	Other Expenditures							
01-20-580-517	Seniors	4,000	4,000	4,200	4,410	4,542	4,542	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,200	4,410	4,542	4,542	4,542
** TOTAL	Parks & Recreation-Fall Program	11,468	10,904	10,703	10,980	10,703	10,593	10,268
	Parks & Recreation-Winter Program							
	Personnel Services							
01-20-585-112	Recreation Instructors	1,799	102	747	680	760	1,300	680
01-20-585-121	Winter Program Materials & Services	6,360	8,310	7,916	13,713	10,914	9,500	6,580
01-20-585-150	Children's Special Events - Other	4,006	3,275	5,408	5,210	7,170	14,000	2,730
01-20-585-151	Family Special Event - Movie Night	-	-	-	-	-	-	1,321
01-20-585-152	Family Special Event - Tree Lighting	-	-	-	-	-	-	7,000
01-20-585-153	Family Special Event - Back To School	-	-	-	-	-	-	1,000
01-20-585-154	Family Special Event - Race	-	-	-	-	-	-	20,482
* TOTAL	Personnel Services	12,165	11,687	14,071	19,603	18,844	24,800	39,793
	Contractual Services							
01-20-585-232	Rent - Facility	-	650	410	290	520	300	300
* TOTAL	Contractual Services	-	650	410	290	520	300	300
	Other Expenditures							
01-20-585-517	Seniors Program	4,000	4,000	4,200	4,430	4,542	4,542	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,200	4,430	4,542	4,542	4,542
** TOTAL	Parks & Recreation-Winter Program	16,165	16,337	18,681	24,323	23,906	29,642	44,635
	Parks & Recreation-Spring Program							
	Personnel Services							
01-20-586-112	Recreation Instructors - Spring	-	-	-	-	-	-	357
01-20-586-121	Spring Program Materials & Services	-	-	-	-	-	-	2,995
* TOTAL	Personnel Services	-	-	-	-	-	-	3,352
** TOTAL	Parks & Recreation-Spring Program	-	-	-	-	-	-	3,352
	Special Recreation Services							
	Other Expenditures							
01-20-590-518	Special Rec Assoc Program Dues	31,781	33,530	35,207	34,584	36,833	35,081	37,360
01-20-590-520	ADA Recreation Accommodations	14,166	7,532	6,290	8,268	12,375	12,375	11,175
01-20-590-521	ADA Park Improvements	-	-	-	1,832	27,300	24,459	25,395
* TOTAL	Other Expenditures	45,947	41,062	41,497	44,684	76,508	71,915	73,930
** TOTAL	Special Recreation Services	45,947	41,062	41,497	44,684	76,508	71,915	73,930
	Parks & Recreation Capital Improvements							
	Capital Expenditures							
01-20-595-641	EDP Equipment	865	661	-	2,173	331	331	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	-	-	-	-	-

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
01-20-595-694	Maintenance - Parking Facilities	-	-	-	14,669	-	-	-
01-20-595-695	Park Improvements-Neighborhood Parks	3,870	189	51,707	39,226	-	1,440	422,000
01-20-595-696	Community Park Development	-	-	690	-	-	-	-
* TOTAL	Capital Expenditures	73,626	56,950	52,397	56,068	331	1,771	422,331
** TOTAL	Parks & Recreation Capital Improvement	73,626	56,950	52,397	56,068	331	1,771	422,331
	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	297,710	312,301	316,065	767,094
	Difference from Budget 13-14 to Proposed 14-15:						\$ 454,793	145.63%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ 3,764	1.19%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 451,029	142.70%

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 and human resources.

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

## **Finance Department**

### **Fiscal Year 2014-15 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
  - Complete the ERP assessment process and test potential new software vendors; coordinate the implementation of the new financial software and staff training.
4. Determine the Village's most cost efficient means of financing the police department renovation and water tank repainting, which will occur in FY 2015-16, and assist in the loan application or bond issuance process.
5. Review the new Village Hall layout to determine the proper placement and responsibilities of staff to collect payments for Village services while maintaining proper internal controls.
6. 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.
7. Assist with the proper closure of the Village's Special Tax Allocation (TIF) Fund.
8. Act as the liaison to the Willowbrook Police Pension Fund as its Treasurer and prepare all necessary pension calculations, quarterly reports, cash flow requirements and annual pension reports as required by state statute.

## **Finance Department**

### **Fiscal Year 2013-14 Goals and Accomplishments**

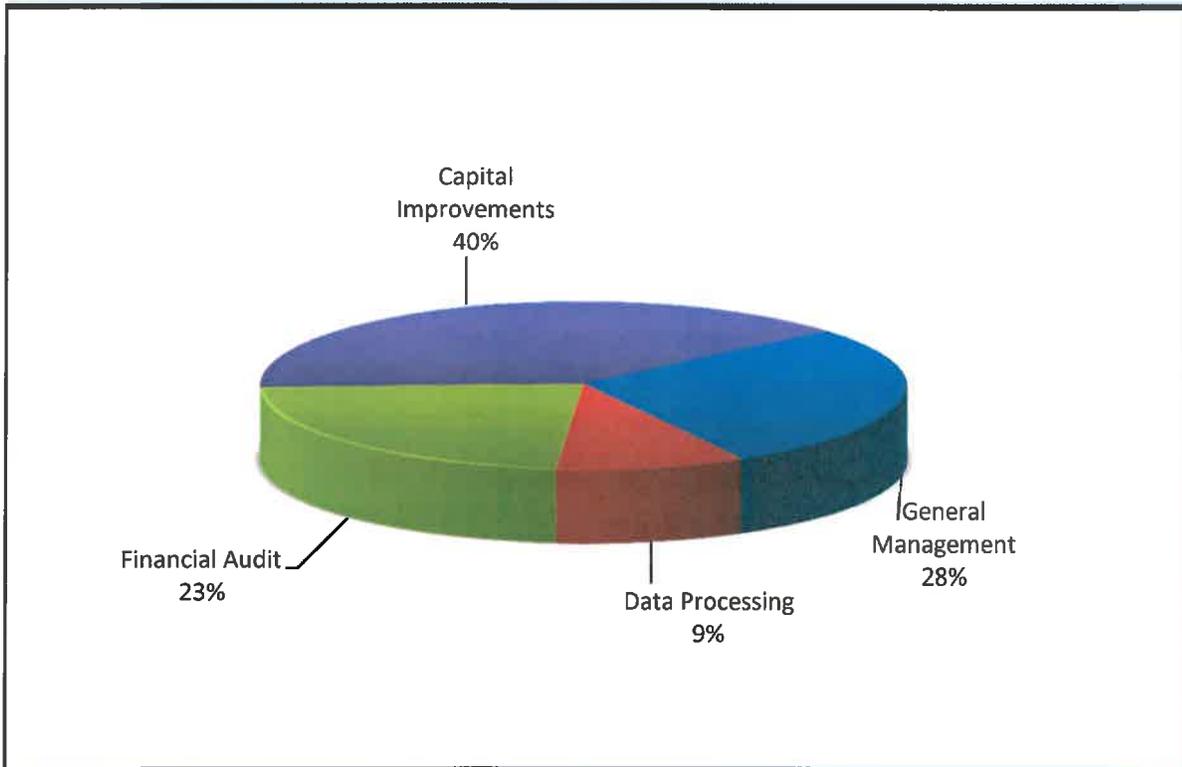
1. **Finances:**
  - Obtained the GFOA Certificate in Excellence in Financial Reporting Award for the fiscal year ending April 30, 2013 and an unqualified opinion on the April 30, 2013 audited financial statements.
  - Obtained the GFOA Distinguished Budget Presentation Award for the May 1, 2013 budget period.
  - Updated the 5 Year Long Range Plan and Capital Improvement Plan
  - Provided timely monthly financial reports to the Finance Committee, Village Board and department heads.
  - Administered financial agreements for the Town Center Development.
  - Worked with various outside consultants and financial advisors to gather information about financing alternatives for upcoming Village projects.
  
2. **Technology:**
  - Provided oversight of technology improvements including network administration.
  - Reviewed Village Hall plans and offered suggestions for server room placement, wireless connectivity between municipal buildings and staff office/ desk locations for collecting payments.
  - Worked with an outside consultant to create a comprehensive document outlining the Village's current financial processes and computer utilization and requirements for a new system, and began reviewing proposals for new software vendors.
  
3. **Personnel:**
  - Revised the new employee and employee termination checklists.
  - Managed personnel related issues including FMLA, Affordable Care Act, and the Section 125 plan provider.
  - Coordinated document processing with IPBC and the Village's insurance plans
  - Conducted the Village's open enrollment process for insurance.
  - Reviewed possible new deferred compensation plan providers.
  
4. **Cash Management:**
  - Monitored monthly cash and investment balances to ensure adequate collateral was maintained.
  - Met with representatives of the Village's depository to gather information about obtaining better rates of return, eliminating bank fees, etc.
  
5. **Police Pension:**
  - Attended quarterly meetings of the Village's Police Pension Board.
  - Prepared pension calculations and increases for retired/disabled officers.
  - Monitored and reported on monthly cash flow requirements.
  - Prepared monthly investment reports.
  - Prepared annual reports to the Fund as required by state statute.
  - Coordinated the preparation of the annual actuarial valuation.

## Finance Department Budget Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
610	General Management	\$ 133,745	\$ 142,368
615	Data Processing	50,185	47,835
620	Financial Audit	112,800	116,584
625	Capital Improvements	993	200,993
629	Contingencies	-	-
	<b>Total</b>	<b>\$ 297,723</b>	<b>\$ 507,780</b>

Percent Difference

70.55%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 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	1,350	1,500
01-25-610-104	Part Time - Clerical	-	9,916	16,747	11,844	19,625	10,641	24,585
01-25-610-126	Salaries - Financial Analyst	96,409	77,673	61,836	63,072	64,403	64,403	66,014
01-25-610-141	Employee Benefit - Medical Insurance	15,523	16,234	17,590	17,774	17,880	17,880	19,036
01-25-610-144	Employee Benefit - Unemployment Insur	230	347	260	860	992	992	544
01-25-610-147	Employee Benefit - Medicare	2,778	2,715	1,084	1,043	1,233	1,233	1,335
01-25-610-151	I M R F	27,024	28,645	10,163	11,701	13,345	13,345	12,959
01-25-610-161	Social Security FICA	11,821	9,759	4,633	4,458	5,272	5,272	5,710
* TOTAL	Personnel Services	256,237	247,553	112,313	110,854	123,750	115,116	131,683
Contractual Services								
01-25-610-201	Phone - Telephones	816	362	-	-	-	-	-
01-25-610-231	Rent - Storage	-	-	-	-	-	-	-
* TOTAL	Contractual Services	816	362	-	-	-	-	-
Supplies & Materials								
01-25-610-301	Office Supplies	2,370	1,724	3,908	1,890	3,800	1,000	3,000
01-25-610-302	Printing & Publish	1,872	1,916	860	855	875	1,025	1,000
01-25-610-303	Gas-Oil-Wash-Mileage	147	174	-	-	-	-	-
01-25-610-304	Schools-Conference Travel	989	452	-	(55)	500	300	500
01-25-610-307	Fees Dues Subscriptions	2,885	3,102	2,719	4,976	4,570	5,705	5,885
01-25-610-311	Postage & Meter Rent	184	269	260	209	250	300	300
01-25-610-315	Copy Service	84	-	-	-	-	-	-
* TOTAL	Supplies & Materials	8,531	7,637	7,747	7,876	9,995	8,330	10,685
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	118,732	133,745	123,446	142,368
Finance-Data Processing								
Contractual Services								
01-25-615-212	E.D.P. Software	12,956	11,511	10,254	10,349	14,375	14,375	13,335
01-25-615-213	Village-Wide IT Software Licenses	-	-	-	-	-	-	7,890
01-25-615-263	Maintenance - Office Machines	729	1,571	-	418	610	-	610
* TOTAL	Contractual Services	13,685	13,082	10,254	10,767	14,985	14,375	21,835
Supplies & Materials								
01-25-615-305	Personnel Training	-	-	-	-	500	-	500
01-25-615-306	IT Consulting Services	15,000	25,000	19,935	25,484	25,000	25,000	25,000
01-25-615-307	ERP Consulting Services	-	-	-	-	9,200	9,200	-
01-25-615-331	Operating Supplies	717	318	-	91	500	500	500
* TOTAL	Supplies & Materials	15,717	25,318	19,935	25,575	35,200	34,700	26,000
** TOTAL	Finance-Data Processing	29,402	38,400	30,189	36,342	50,185	49,075	47,835
Finance-Financial Audit								
Contractual Services								
01-25-620-251	Audit Services	19,591	20,500	25,800	22,900	23,600	21,368	22,084
01-25-620-252	Financial Services	-	-	88,324	80,702	89,200	105,031	94,500
* TOTAL	Contractual Services	19,591	20,500	114,124	103,602	112,800	126,399	116,584
** TOTAL	Finance-Financial Audit	19,591	20,500	114,124	103,602	112,800	126,399	116,584
Finance-Capital Improvement								
Capital Expenditures								
01-25-625-602	Building Improvements	-	-	-	-	-	-	-
01-25-625-611	Furniture & Office Equipment	-	-	-	170	-	-	-
01-25-625-625	Vehicles - New & Other	-	-	-	-	-	-	-
01-25-625-641	E D P Equipment	1,874	1,052	-	6,518	993	993	200,993
* TOTAL	Finance-Capital Improvement	1,874	1,052	-	6,687	993	993	200,993
** TOTAL	Finance-Capital Improvement	1,874	1,052	-	6,687	993	993	200,993
Finance Contingencies								
01-25-629-799	Contingencies	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-
** TOTAL	Finance Contingencies	-	-	-	-	-	-	-
*** TOTAL	Total-Finance	316,451	315,504	264,373	265,363	297,723	299,913	507,780

Difference from Budget 13-14 to Proposed 14-15:

\$ 210,057 70.55%

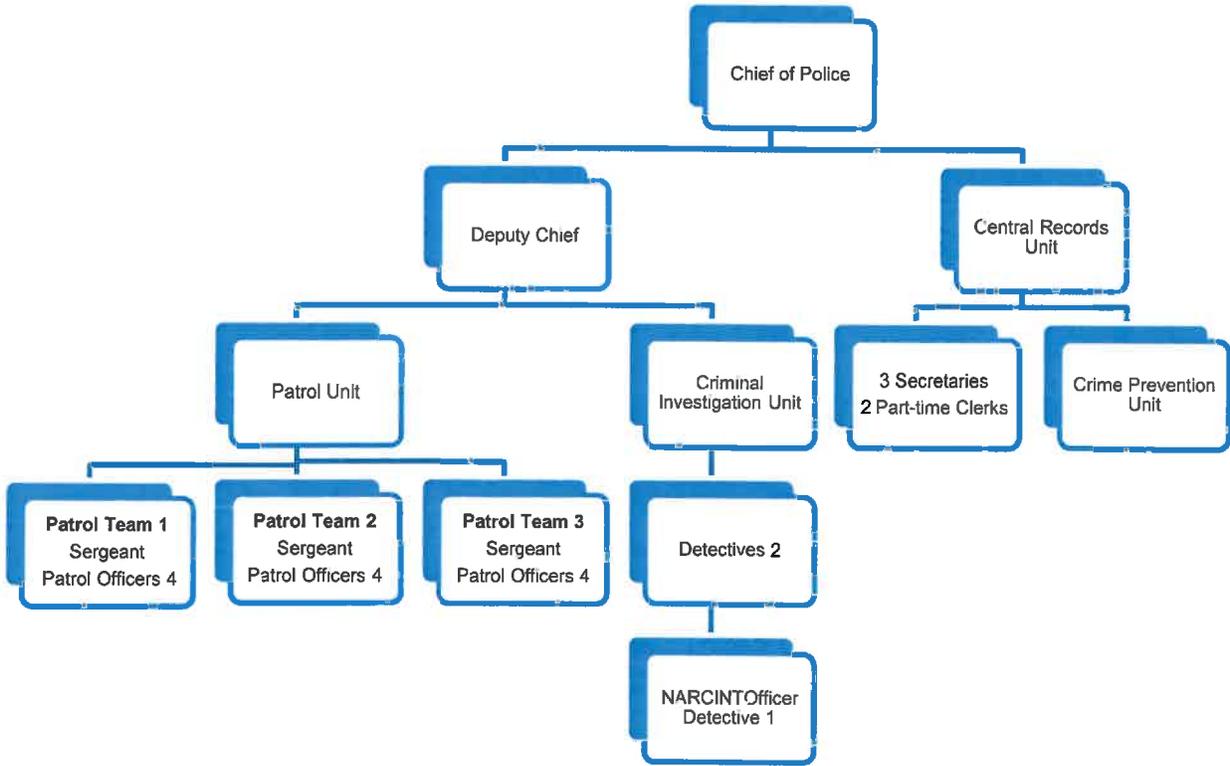
Difference from Budget 13-14 to Estimated Actual 13-14:

\$ 2,190 0.74%

Difference from Estimated Actual 13-14 to Proposed 14-15:

\$ 207,867 69.31%

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 2014-15 Goals and Objectives**

1. Attend and promote recruitment/career day events to attract qualified candidates.
2. Increase cell phone/texting distracted driving enforcement.
3. Increase bike patrol visibility/crime prevention in business districts.
4. Complete total inventory with CAPERS and evidence.
5. Increase DUI enforcement.
6. Evaluate and assign new training for officers.

### **Fiscal Year 2013-14 Goals and Accomplishments**

1. Monitor and assign traffic car to problem locations to deter violations and increase compliance. *Goal Achieved*
  - Village received complaint of vehicles cutting through the Willow Commons parking lot and driving in wrong lane to avoid the traffic back-up for 75th and Clarendon Hills Road. Ofc. Kolodziej was assigned to the area and citations were issued. No more complaints have been received.
  - Village received complaint of vehicles passing school buses at 71st and Madison. Ofc. Pelliccioni was assigned to the area in the mornings and citations have been issued. No more complaints have been received.
2. Train and assign additional job duties to part-time clerks. *Goal Achieved.*
  - Part-time clerks Bunny Goers and Tori Sargis were given more duties, which include Parking Ticket entry and scanning reports into the system.
3. Increase DUI Enforcement. *Did not meet goal.*
4. Install and completely overhaul the report writing system. *Goal Achieved.*
  - A new CAPERS report writing system was installed.
  - A new scheduling system was also implemented. The system is called Schedule Anywhere and is a web based system, making easy access for all employees from home and their smart phones.
5. Increase drug related arrests by officers and canine use. *Goal Achieved.*
  - All officer drug arrests totaled 13
  - Canine arrests by Ofc. Gaddis and K-9 Icha totaled 17

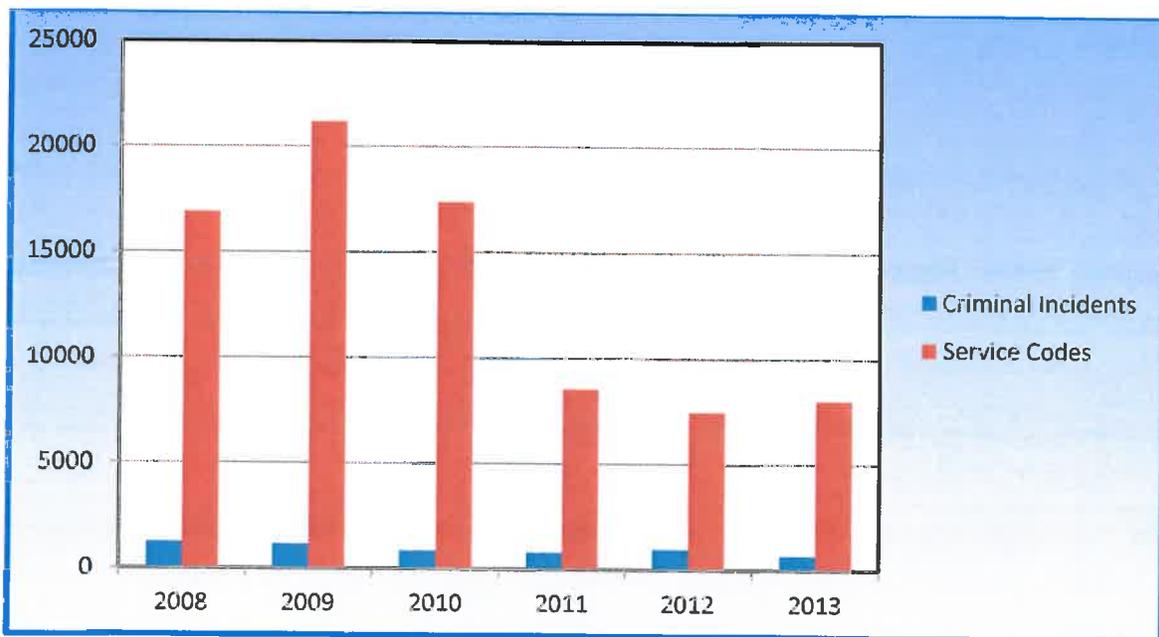
# Police Department

## Performance Measures

The Willowbrook Police Department provides professional, effective, and commendable services to the residents and visitors of the Village of Willowbrook. The Department's high-quality employee service and dedication meets the many new challenges that have afforded themselves to the Department and the community. The high-quality of service and expectations of the community are the goals of each member of the Department. Recognizing the skills of our officers is our greatest resource for services. By developing a partnership with the community, we will continue to make Willowbrook a safe and great place to live.

In order to provide these services and measure the Department's effectiveness in meeting the community's needs, the Police Department prepares an annual report which includes the following methods of measurement:

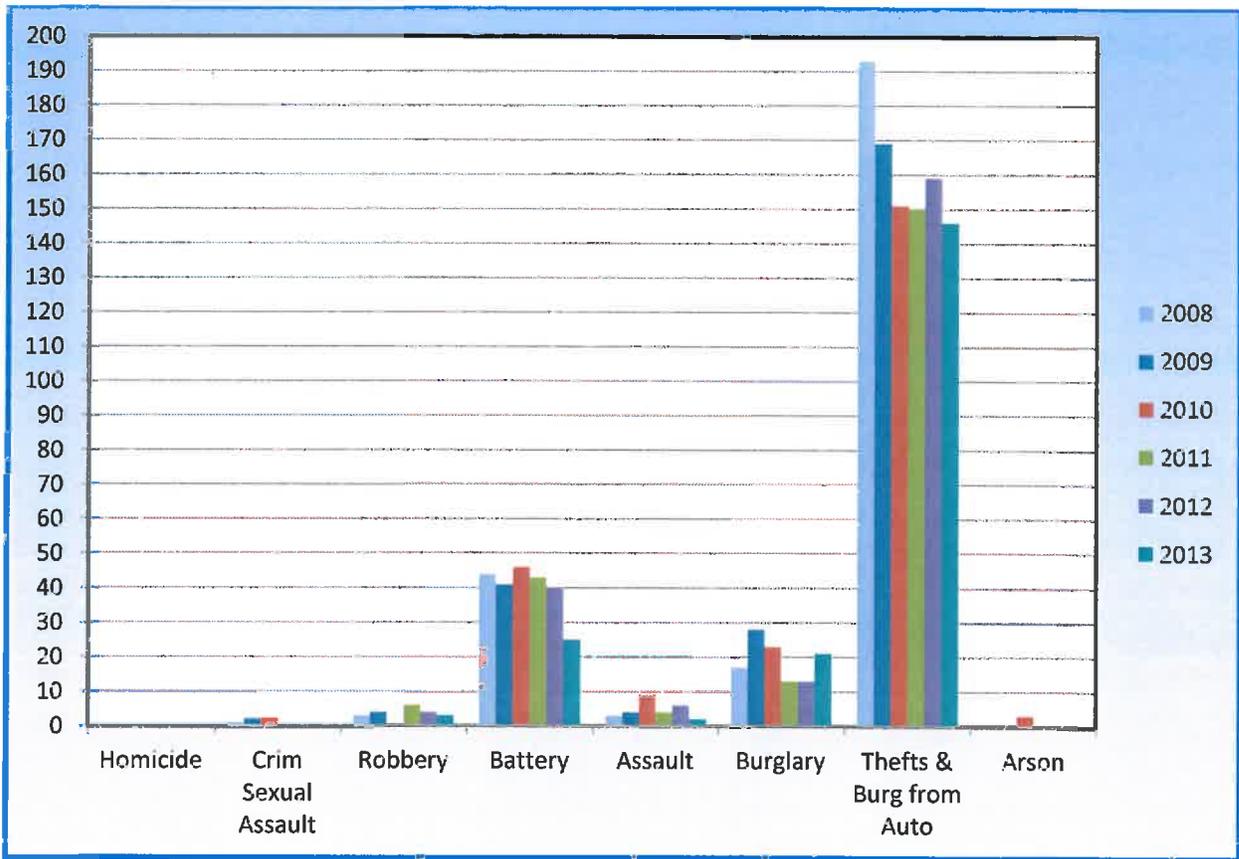
### Incident Code Summary



Year:	2008	2009	2010	2011	2012	2013
Criminal Incidents	1,265	1,166	859	803	971	687
Service Codes	16,908	21,184	17,378	8,542	7,477	8,026
TOTAL	18,173	22,350	18,237	9,345	8,448	8,713

Incident codes are measured by the Village's dispatching agency, Southwest Central Dispatch. Service codes include calls for traffic accidents, animal control and other minor incidents. Criminal incidents are calls for criminal activity, such as burglaries. The call volume drop in 2011 is partly due to a drop in crime, an increase in the number of officers and therefore increased visibility on the streets, and also due to the Village changing its method of reporting, for example officer calls in to the department to note that an area of the Village is "clear" were previously included in the call log, and now those are being coded differently through the computer system.

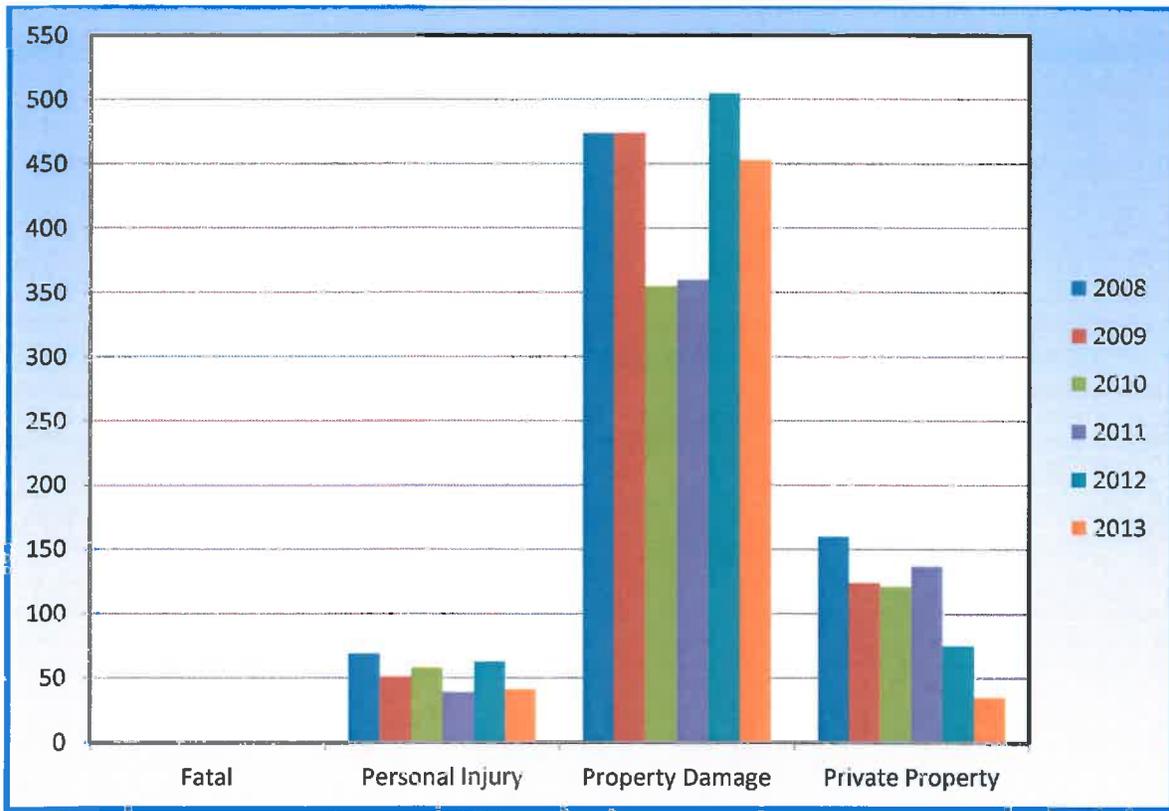
## Index Crime Comparison



Year:	2008	2009	2010	2011	2012	2013
Homicide	0	0	0	0	0	0
Criminal Sexual Assault	1	2	2	0	0	0
Robbery	3	4	0	6	4	3
Battery	44	41	46	43	40	25
Assault	3	4	9	4	6	2
Burglary	17	28	23	13	13	21
Thefts & Burg from Auto	193	169	151	150	159	146
Arson	0	0	3	0	0	0
<b>TOTAL</b>	<b>261</b>	<b>248</b>	<b>234</b>	<b>216</b>	<b>222</b>	<b>197</b>

The Index Crime Comparison provides a measure of the most frequently committed crimes within the Village. A surge in a particular type of crime could cause the department to focus more efforts in preventative measures, community awareness and officer training in that area.

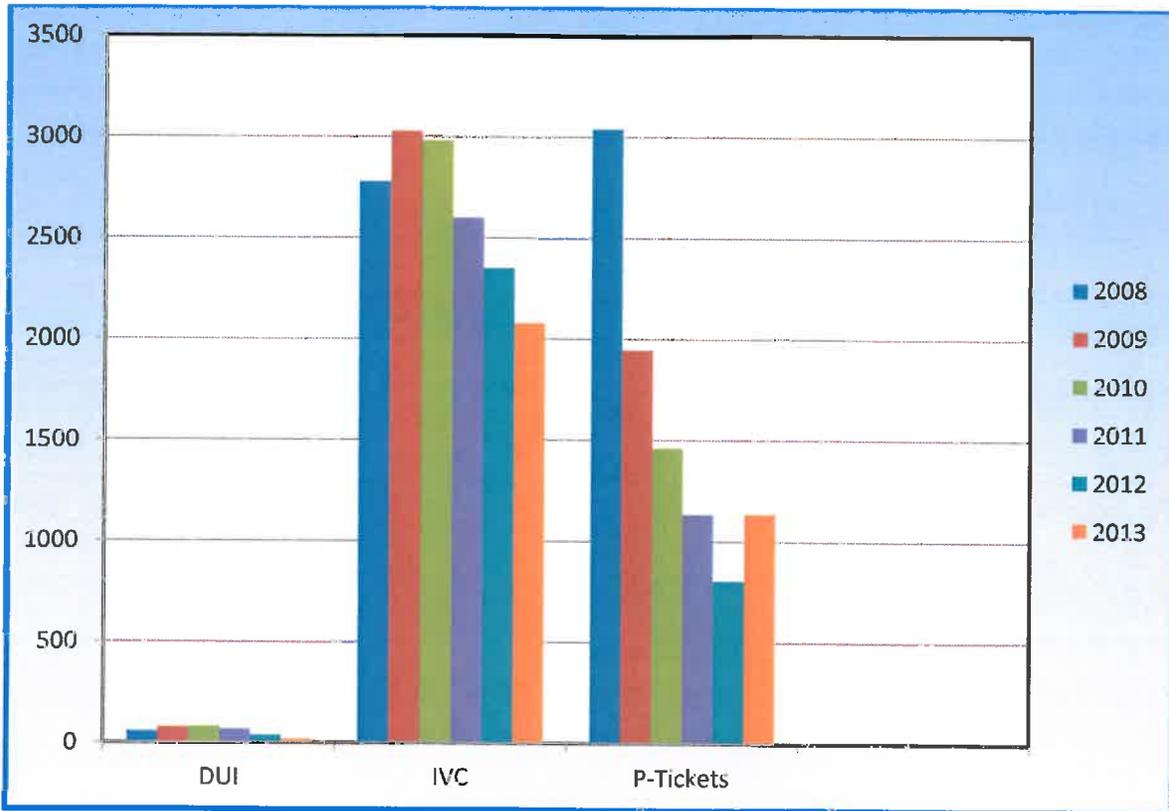
## Traffic Accident Summary



Year:	2008	2009	2010	2011	2012	2013
Fatal	1	0	1	0	0	0
Personal Injury	69	51	58	39	63	41
Property Damage	474	474	355	360	505	453
Private Property	160	124	121	137	75	35
<b>TOTAL</b>	<b>704</b>	<b>649</b>	<b>535</b>	<b>536</b>	<b>643</b>	<b>529</b>

The traffic accident summary measures the effect of vehicular accidents in the Village; also tracked, but not pictured above, are statistics on the major intersections of the Village where most of the accidents occur. This analysis was a driving factor behind the Village implementing red light cameras at three intersections in town during 2009.

## Traffic Enforcement Summary



Year:	2008	2009	2010	2011	2012	2013
DUI	57	77	81	67	38	18
IVC Traffic Citations	2,779	3,028	2,982	2,600	2,352	2,079
Compliance/Parking/Ordinance Tickets	3,041	1,947	1,463	1,134	806	1,136
<b>TOTAL</b>	<b>5,877</b>	<b>5,052</b>	<b>4,526</b>	<b>3,801</b>	<b>3,196</b>	<b>3,233</b>

The traffic enforcement summary measures the number of tickets issued for various violations. In part, it corresponds to the department's staffing levels as fewer officers on the street in 2011 evidenced a decline in tickets written.

### Other Police Program Data

Year:	2010	2011	2012	2013
K-9 Training Hours	N/R	N/R	290 hrs	206 hrs
K-9 Offender Tracks	N/R	N/R	7	4
K-9 Searches Leading to Arrests	N/R	N/R	6	7
Officer Training Hours	N/R	N/R	400+ hrs	N/R
Cadet Program Training Hours	N/R	N/R	82 hrs	84 hrs
Child Safety Seat Checks	70	56	56	52
SWAC participants	N/R	N/R	100+	120+

N/R = Not reported

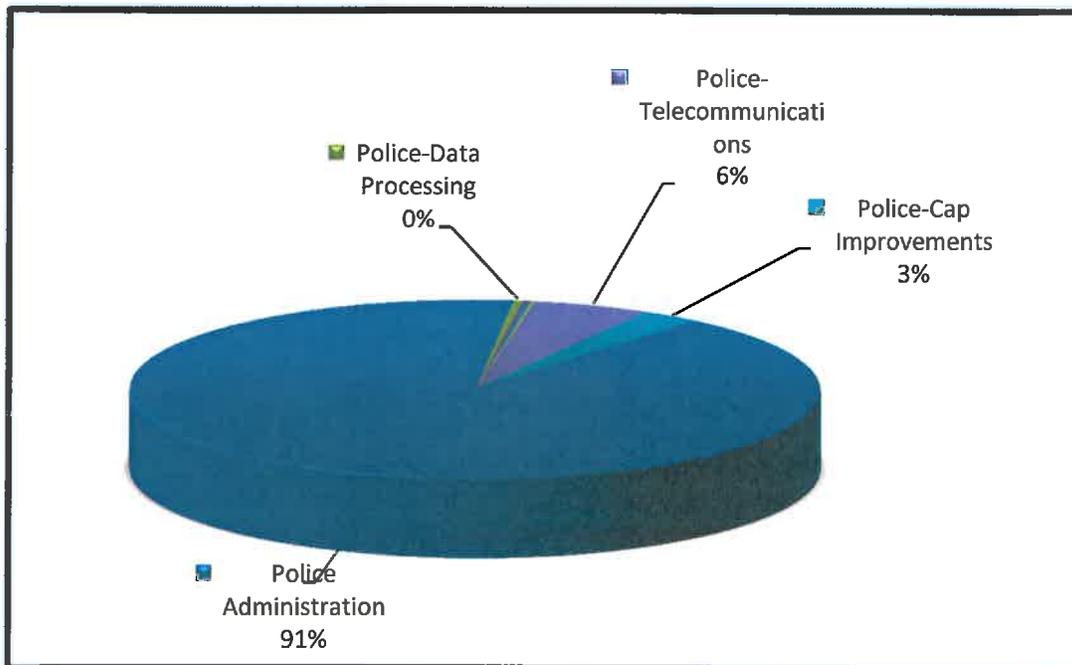
- Since May 2006, the Police Department has had a K-9 unit that assists the Felony Investigative Assistance Team (FIAT) in various neighboring towns in the recovery of evidence to assist in the prosecution of felony crimes.
- The Cadet program provides an opportunity for youth ages 15-19 interested in law enforcement to obtain first-hand experience with a law enforcement agency prior to reaching the age eligible for appointment as police officers.
- The department's certified child passenger safety seat technicians assist at numerous fire department open houses and many other community events to identify incorrectly installed or unsafe child safety seats.
- The Village conducts an annual senior citizen forum called Senior Willowbrook Adults Connected (SWAC). Three times per year, seniors gather with members of the police department and are provided informative topics such as computer and telephone fraud, ruse burglaries and general crime prevention tips. The department holds a spring bingo event in conjunction with the crime prevention programs.

The tracking of the above data and other programs assist the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

## Police Department Budget Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
630	Police Administration	\$ 4,051,455	\$ 4,201,118
635	Police-Bldg Construction-Remodeling	-	-
640	Police-Data Processing	19,600	19,600
645	Police-Risk Management	12,500	12,500
650	Police-Patrol Service	61,750	2,300
655	Police-Investigative Services	1,350	1,350
660	Police-Traffic Safety	4,716	4,850
665	Police-E S D A Coordinator	750	750
670	Police-Crime Prevention	5,500	5,500
675	Police-Telecommunications	226,500	259,971
680	Police-Cap Improvements	94,802	127,571
685	Police Contingencies	-	-
Total		<u>\$ 4,478,923</u>	<u>\$ 4,635,510</u>

Percent Difference 3.50%



VILLAGE OF WILLOWBROOK  
 ADMINISTRATIVE BUDGET  
 MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Police Administration							
	Personnel Services							
01-30-630-101	Salaries - Permanent Employees	2,315,323	2,146,052	2,292,361	1,827,019	1,837,482	1,927,382	2,095,727
01-30-630-102	Overtime	199,326	173,713	217,192	266,328	265,000	285,000	275,000
01-30-630-103	Overtime - Special Detail & Grants	43,328	36,199	21,111	15,631	30,000	17,000	23,000
01-30-630-104	Part Time - Clerical	-	14,886	20,049	17,881	23,409	22,339	23,990
01-30-630-106	Intern	-	-	-	-	-	-	-
01-30-630-126	Salaries - Clerical	190,106	136,504	137,697	141,429	144,405	144,935	153,514
01-30-630-127	Over-Time - Clerical	7,208	8,721	7,399	6,018	14,400	4,233	11,000
01-30-630-141	Employee Benefit - Medical Insurance	326,784	353,971	327,986	289,673	319,748	319,748	360,301
01-30-630-144	Employee Benefit - Unemployment Ins	2,443	6,544	9,449	9,720	9,753	2,962	5,236
01-30-630-147	Employee Benefit - Medicare	27,469	27,129	29,070	27,376	30,472	30,472	34,870
01-30-630-151	I M R F	26,976	23,843	23,862	27,332	32,403	30,116	31,578
01-30-630-155	Police Pension	420,551	552,139	505,426	581,988	525,016	525,016	519,915
01-30-630-156	SLEP Pension	-	-	-	41,237	168,030	133,431	-
01-30-630-161	Social Security FICA	11,878	9,842	10,174	10,059	11,297	11,297	11,687
* TOTAL	Personnel Services	3,571,392	3,489,543	3,601,776	3,261,689	3,411,415	3,453,931	3,545,818
	Contractual Services							
01-30-630-201	Phone - Telephones	24,095	23,048	25,241	28,104	25,000	25,000	27,000
01-30-630-202	Accreditation	280	4,363	15,844	4,195	4,250	4,250	16,000
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	3,500
01-30-630-241	Fees - Special Attorney	11,528	11,682	11,484	12,312	11,800	11,800	11,800
01-30-630-242	DuPage Children's Center	3,000	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	1,302	3,000	1,500	2,000
01-30-630-246	Red Light Adjudicator	5,675	6,008	5,318	3,980	7,000	7,000	7,000
01-30-630-247	Red light Camera Fees	128,557	234,954	265,205	269,700	269,700	269,700	269,700
01-30-630-248	Red light Camera Fees Com Ed	854	2,089	1,934	2,098	2,400	2,400	2,400
01-30-630-249	Red light Camera Credit Card Fees	1,905	7,117	12,837	14,091	7,000	11,000	12,000
* TOTAL	Contractual Services	195,792	296,036	347,816	342,282	336,650	339,150	354,400
	Supplies & Materials							
01-30-630-301	Office Supplies	4,979	4,657	4,876	5,198	6,800	6,800	6,600
01-30-630-302	Printing & Publishing	4,985	5,721	3,376	3,226	5,450	5,450	5,450
01-30-630-303	Gas-Oil-Wash-Mileage	68,894	75,150	88,631	83,845	92,300	86,000	92,300
01-30-630-304	School-Conference Travel	20,386	13,484	12,706	12,102	19,990	15,000	23,000
01-30-630-305	Tuition Reimbursement	2,945	-	-	-	6,750	1,500	5,000
01-30-630-306	Reimburse Personal Expenses	-	-	-	-	-	-	-
01-30-630-307	Fees-Dues-Subscriptions	7,317	7,712	12,663	9,935	9,600	10,600	11,000
01-30-630-311	Postage & Meter Rent	4,090	2,652	2,264	1,941	4,500	3,000	3,000
01-30-630-315	Copy Service	2,824	4,404	2,290	2,491	4,000	2,500	4,000
01-30-630-331	Operating Supplies	5,082	5,638	3,558	2,036	6,000	6,000	6,000
01-30-630-345	Uniforms	23,583	26,512	23,914	28,879	27,200	25,000	28,750
01-30-630-346	Ammunition	10,280	9,808	19,955	11,740	20,000	20,000	15,000
* TOTAL	Supplies & Materials	155,365	155,738	174,233	161,393	202,590	181,850	200,100
	Equipment Office							
01-30-630-401	Operating Equipment	17,319	12,421	15,312	19,885	22,000	22,000	22,000
01-30-630-405	Furniture & Office Equipment	459	436	527	412	500	500	500
01-30-630-409	Maintenance - Vehicles	51,962	69,045	53,439	63,028	72,000	72,000	72,000
01-30-630-421	Maintenance - Radio Equipment	6,431	2,335	3,324	135	6,300	6,300	6,300
* TOTAL	Equipment-Office	76,171	84,237	72,602	83,460	100,800	100,800	100,800
** TOTAL	Police Administration	3,998,720	4,025,554	4,196,427	3,848,824	4,051,455	4,075,731	4,201,118
	Police-Bldg Construction-Remodeling							
01-30-635-288	Contractual Services	-	-	-	-	-	-	-
* TOTAL	Bldg Construction-Remodeling	-	-	-	-	-	-	-
** TOTAL	Police-Bldg Construction-Remodeling	-	-	-	-	-	-	-
	Police-Data Processing							
01-30-640-212	Police Contractual Services							
01-30-640-263	EDP-Software	3,450	3,500	3,949	5,421	6,600	6,600	6,600
* TOTAL	EDP-Equip. Maintenance	-	910	1,000	149	11,000	11,000	11,000
	Contractual Services	3,450	4,410	4,949	5,570	17,600	17,600	17,600
	Supplies & Maintenance							
01-30-640-305	EDP-Personal Training	-	-	-	-	-	-	-
01-30-640-306	Consulting Services	1,667	-	-	-	2,000	1,000	2,000
* TOTAL	Supplies & Materials	1,667	-	-	-	2,000	1,000	2,000
	Operating Equipment							
01-30-640-401	EDP-Operating Equipment	-	-	-	-	-	-	-
* TOTAL	Equipment Office	-	-	-	-	-	-	-
** TOTAL	Police-Data Processing	5,117	4,410	4,949	5,570	19,600	18,600	19,600

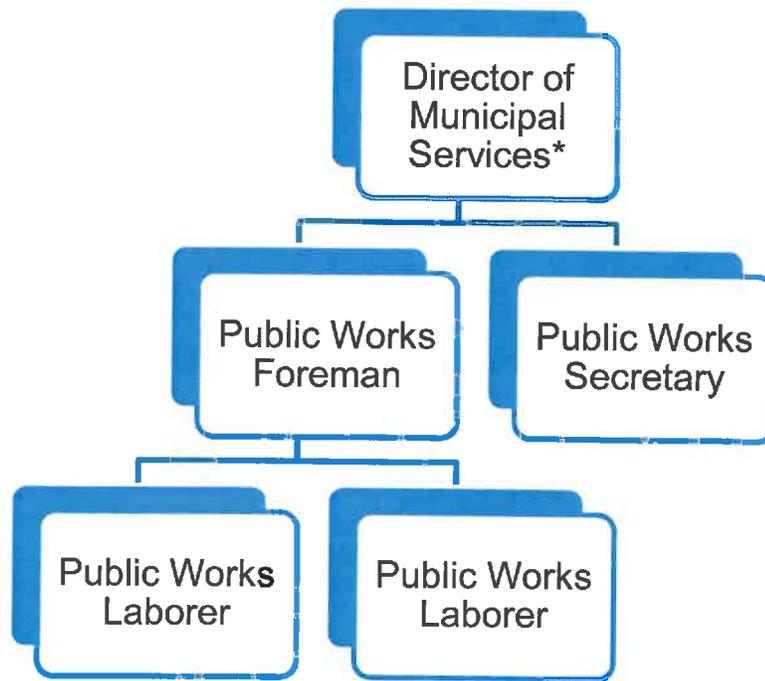
**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Police-Risk Management							
	Contractual Services							
01-30-645-273	Self Ins - Deductible	1,744	8,043	10,137	272	12,500	7,500	12,500
01-30-645-275	Bonds-Self Insurance	-	-	-	-	-	-	-
* TOTAL	Contractual Services	1,744	8,043	10,137	272	12,500	7,500	12,500
** TOTAL	Police-Risk Management	1,744	8,043	10,137	272	12,500	7,500	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	746	750	750	800
* TOTAL	Contractual Services	640	-	855	746	750	750	800
	Supplies & Materials							
01-30-650-342	Liquor Violations	-	-	-	-	500	-	-
01-30-650-343	Jail Supplies	856	694	799	185	1,000	750	1,000
01-30-650-345	Uniforms	-	224	-	-	-	-	-
01-30-650-346	DUI Draw/Lab	-	-	-	-	500	-	-
01-30-650-348	Drug Forfeiture Exp. - State	-	2,763	8,982	37,408	500	-	500
01-30-650-349	Drug Forfeiture Exp. - Federal	-	6,132	77,992	46,829	58,500	54,361	-
* TOTAL	Supplies & Materials	856	9,813	87,773	84,431	61,000	55,111	1,500
	Equipment-Office							
01-30-650-401	Operating Equipment	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-	-
** TOTAL	Police-Patrol Service	1,496	9,813	88,628	85,177	61,750	55,861	2,300
	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	-	321	350	350	350
01-30-655-339	Confidential Funds	-	250	250	70	1,000	500	1,000
01-30-655-345	Uniforms	-	-	-	-	-	-	-
01-30-655-347	Subpoena Fees	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	76	494	250	391	1,350	850	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	391	1,350	850	1,350
	Police-Traffic Safety							
	Personnel Services							
01-30-660-105	Part Time - Crossing Guard	4,264	4,365	4,390	4,515	4,716	4,716	4,850
* TOTAL	Personnel Services	4,264	4,365	4,390	4,515	4,716	4,716	4,850
	Supplies & Materials							
01-30-660-345	Uniforms	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-	-
** TOTAL	Police-Traffic Safety	4,264	4,365	4,390	4,515	4,716	4,716	4,850
	Police-E S D A Coordinator							
	Siren Maintenance	541	541	541	716	750	750	750
* TOTAL	Supplies & Materials	541	541	541	716	750	750	750
** TOTAL	Police-E S D A Coordinator	541	541	541	716	750	750	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	4,365	4,500	4,500	4,500
* TOTAL	Supplies & Materials	7,015	4,818	4,872	4,365	5,500	5,500	5,500
** TOTAL	Police-Crime Prevention	7,015	4,818	4,872	4,365	5,500	5,500	5,500
	Police Telecommunications							
	Contractual Services							
01-30-675-235	Radio Dispatching	259,748	256,001	251,905	215,169	226,000	226,000	259,971
01-30-675-263	Equipment Maintenance	-	-	-	-	-	-	-

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
* TOTAL	Contractual Services	259,748	256,001	251,905	215,169	226,000	226,000	259,971
	Operating Equipment							
01-30-675-401	Operating Equipment	-	-	-	-	500	-	-
* TOTAL	Operating Equipment	-	-	-	-	500	-	-
** TOTAL	Police-Telecommunications	259,748	256,001	251,905	215,169	226,500	226,000	259,971
	Police-Capital Improvements							
	Capital Expenditures							
01-30-680-611	Furniture & Office Equipment	28,867	5,875	4,596	-	12,500	8,059	-
01-30-680-622	Radio Equipment	-	-	-	-	-	-	13,000
01-30-680-625	New Vehicles	33,317	57,913	987	-	78,000	72,123	104,000
01-30-680-641	EDP New Equipment	5,841	4,746	2,015	28,243	4,302	4,302	10,571
01-30-680-642	Copy Machine	-	-	-	-	-	-	-
* TOTAL	Capital Expenditures	68,025	68,534	7,598	28,243	94,802	84,484	127,571
** TOTAL	Police-Capital Improvements	68,025	68,534	7,598	28,243	94,802	84,484	127,571
	Police Contingencies							
	Contingencies							
01-30-685-799	Contingencies	-	-	-	-	-	-	-
** TOTAL	Police Contingencies	-	-	-	-	-	-	-
*** TOTAL	Police Department	4,346,746	4,382,573	4,569,697	4,193,242	4,478,923	4,479,992	4,635,510
	Difference from Budget 13-14 to Proposed 14-15:						\$ 156,597	3.50%
	Difference from Budget 13-14 to Estimated Actual 14-15:						\$ 1,069	0.02%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 155,518	3.47%

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.

## **Municipal Services/Public Works Department**

### **Fiscal Year 2014-15 Goals and Objectives**

1. Complete the second year of a four-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) contracts which were renewed with the same vendors used in 2013. Approximately 235 trees will be removed in 2014.
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. Recertification information must be submitted to ISO by October 1, 2014.
3. Continue to provide a brush collection program for single-family residential areas twice a year (May and October) 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. Consider alternate methods to procure bulk rock salt, or use of an alternate product, for use in this program, since the quantity of available salt throughout the state has dropped resulting in much higher prices through the Illinois CMS program.
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). Share mosquito data with the DuPage County Health Department so that discussions may continue on the best method to provide mosquito abatement services to residents county-wide.
6. As opposed to making additional costly maintenance repairs to the Village Hall fuel tanks, the Village Board has agreed to decommission the tanks and utilize one of the local commercial fuel dispensaries in town for fuel. Contractors will be sought in the fall of 2014 to apply for the IEPA tank removal permit and complete this work.
7. Replace one (1) public works service body pick-up truck due for replacement. A total of \$15,000 has been budgeted within the General Fund, and another \$15,000 is budgeted within the Water Fund for this vehicle replacement.

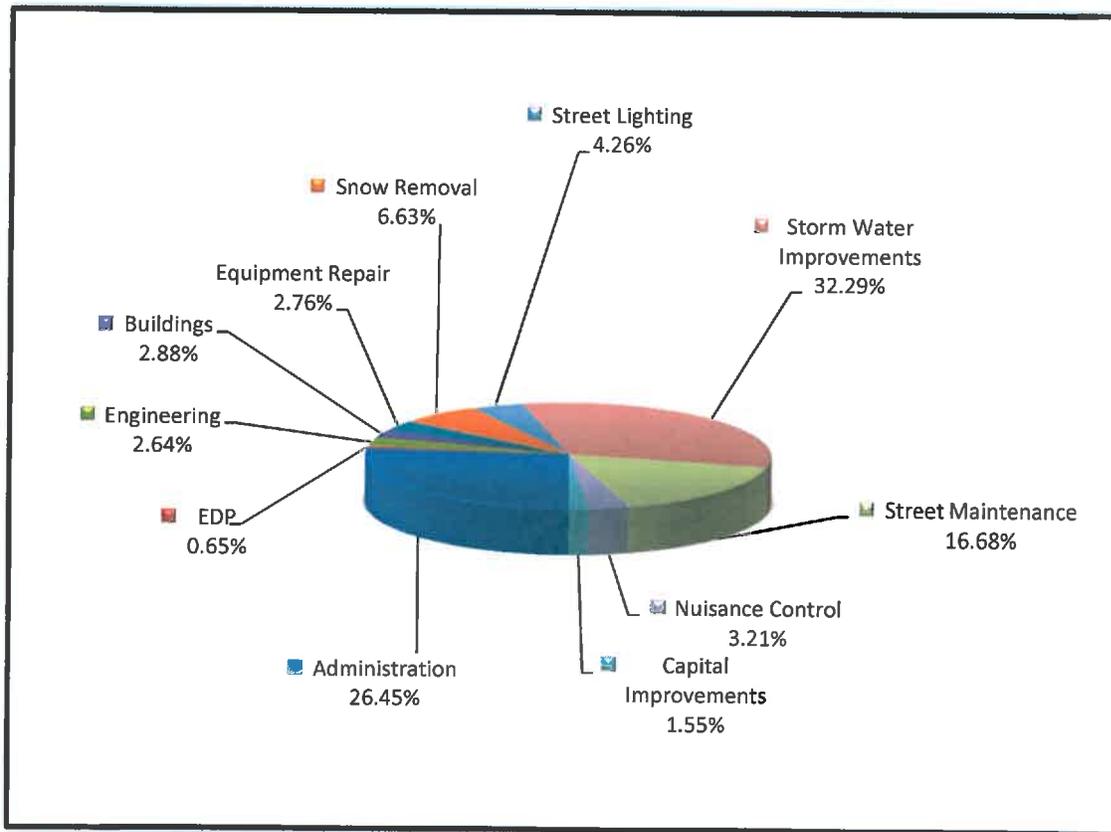
## **Municipal Services/Public Works Department**

### **Fiscal Year 2013-14 Goals and Accomplishments**

1. 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 replacement medium duty dump (truck #81) was ordered through the state joint purchase program and received in January of 2014.

## Public Works Budget Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
710	Administration	\$ 275,859	\$ 265,136
715	EDP	4,000	6,500
720	Engineering	21,500	26,500
725	Buildings	13,331	28,829
735	Equipment Repair	22,430	27,663
740	Snow Removal	56,450	66,450
745	Street Lighting	37,746	42,732
750	Storm Water Improvements	335,595	323,623
755	Street Maintenance	158,278	167,243
760	Nuisance Control	31,715	32,210
765	Capital Improvements	155,497	15,496
Total		<u>\$ 1,112,401</u>	<u>\$ 1,002,382</u>
Percent Difference			-9.89%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Public Works-Administration							
	Personnel Services							
01-35-710-101	Salaries - Permanent Employees	130,652	137,726	114,483	118,408	117,969	117,969	116,397
01-35-710-102	Overtime	21,266	32,628	16,684	18,418	17,680	17,680	18,122
01-35-710-103	Part Time - Labor	15,301	8,370	9,992	8,537	16,000	16,000	20,580
01-35-710-126	Salaries - Clerical	25,092	24,850	25,693	26,206	26,759	37,552	21,164
01-35-710-141	Employee Benefits - Medical	12,279	18,198	20,609	21,032	17,905	17,905	12,006
01-35-710-144	Employee Benefits - Unemployment	280	684	979	1,261	786	786	376
01-35-710-147	Employee Benefits - Medicare	2,770	2,899	2,405	2,456	2,587	2,587	2,556
01-35-710-151	I M R F	24,340	30,611	26,225	30,158	33,139	33,139	29,883
01-35-710-161	Social Security FICA	11,776	11,953	9,779	9,922	11,061	11,730	10,928
* TOTAL	Personnel Services	243,756	267,919	226,849	236,399	243,886	255,348	232,012
	Contractual Services:							
01-35-710-201	Telephones	2,287	1,895	1,857	1,742	2,592	2,592	2,592
01-35-710-236	Radio Paging Systems	-	-	-	-	-	-	-
* TOTAL	Contractual Services	2,287	1,895	1,857	1,742	2,592	2,592	2,592
	Supplies & Materials:							
01-35-710-301	Office Supplies	455	883	677	633	550	715	715
01-35-710-302	Printing & Publishing	2,520	955	670	749	2,058	1,544	1,544
01-35-710-303	Gas-Oil-Wash-Mileage	17,281	16,374	17,885	20,819	17,873	17,873	17,873
01-35-710-304	Schools Conference Travel	72	520	-	1,830	3,500	3,500	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	259	300	300	300
01-35-710-311	Postage & Meter Rent	1,728	1,194	915	1,825	1,500	1,500	1,500
01-35-710-335	Camera Supplies	-	-	-	-	-	-	-
01-35-710-345	Uniforms	2,221	1,933	3,383	3,446	3,000	4,500	4,500
* TOTAL	Supplies & Materials	24,853	22,488	24,085	29,561	29,081	30,232	30,232
	Equipment-Office							
01-35-710-405	Furniture & Office Equipment	159	579	-	832	300	300	300
01-35-710-421	Maintenance - Telephone Equipment	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	159	579	-	832	300	300	300
** TOTAL	Public Works Administration	271,055	292,381	252,791	268,534	275,859	288,472	265,136
	Electronic Data Processing							
	Contractual Services							
01-35-715-212	Software	-	-	-	346	-	-	-
01-35-715-263	Equipment Maintenance	225	1,153	559	968	500	500	500
* TOTAL	Contractual Services	225	1,153	559	1,314	500	500	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	4,759	2,500	5,000	5,000
* TOTAL	Equipment & Supplies	1,831	2,413	2,299	4,759	2,500	5,000	5,000
** TOTAL	Public Works - EDP	3,056	3,638	3,650	6,073	4,000	6,500	6,500
	Public Works-Engineering							
	Contractual Services							
01-35-720-245	Fees - Engineering	68,600	47,415	33,505	11,197	20,000	20,000	25,000
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	11,197	21,500	21,500	26,500
** TOTAL	Public Works Engineering	71,158	47,690	33,505	11,197	21,500	21,500	26,500
	Public Works-Building							
	Contractual Services							
01-35-725-412	Maintenance - Gas Tanks And Pumps	3,011	2,798	2,069	4,656	3,000	8,862	14,950
01-35-725-413	Maintenance - Garage	1,730	1,026	326	307	1,500	3,000	3,000
01-35-725-414	Maintenance - Salt Bins	-	-	1,989	221	500	500	500
01-35-725-415	Nicor Gas	4,459	4,430	3,242	3,309	4,000	4,000	4,000
01-35-725-416	Energy	-	-	-	-	-	-	-
01-35-725-417	Sanitary User Charge	222	109	68	52	236	236	236
01-35-725-418	Maintenance - PW Building	225	4,583	7,268	7,789	4,095	6,143	6,143
* TOTAL	Contractual Services	9,647	12,946	14,962	16,335	13,331	22,741	28,829
** TOTAL	Public Works-Building	9,647	12,946	14,962	16,335	13,331	22,741	28,829
	Public Works-Risk Management							
	Contractual Services							
01-35-730-272	Self Ins - Deductible	7,500	65	161	-	-	-	-
* TOTAL	Contractual Services	7,500	65	161	-	-	-	-

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
** 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	20,159	20,930	26,136	26,163
01-35-735-411	Maintenance - Equipment	1,514	1,426	1,553	875	1,500	1,500	1,500
01-35-735-421	Maintenance - Radio Equipment	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	14,346	22,921	22,478	21,034	22,430	27,636	27,663
** TOTAL	Public Works-Equipment Repair	14,346	22,921	22,478	21,034	22,430	27,636	27,663
	Public Works-Snow Removal							
	Contractual Services							
01-35-740-287	Snow Removal Contract	53,727	65,450	24,692	29,808	50,000	60,000	60,000
01-35-740-411	Maintenance - Equipment	6,238	2,630	7,556	5,568	6,250	6,250	6,250
* TOTAL	Contractual Services	59,965	68,080	32,248	35,376	56,250	66,250	66,250
	Material & Supplies							
01-35-740-306	Reimburse Personal Expenses	-	-	-	-	200	200	200
* TOTAL	Supplies & Materials	-	-	-	-	200	200	200
** TOTAL	Public Works-Snow Removal	59,965	68,080	32,248	35,376	56,450	66,450	66,450
	Public Works-Street Lighting							
	Contractual Services							
01-35-745-207	Energy - Street Light	18,201	23,598	20,159	21,102	20,800	20,800	20,800
01-35-745-223	Maintenance - Street Lights	7,758	8,923	12,232	9,264	9,972	19,944	14,958
01-35-745-224	Maintenance - Traffic Signals	1,454	1,734	5,874	7,543	6,974	6,974	6,974
* TOTAL	Contractual Services	27,413	34,255	38,265	37,909	37,746	47,718	42,732
** TOTAL	Public Works-Street Lighting	27,413	34,255	38,265	37,909	37,746	47,718	42,732
	Public Works-Storm Water Improvements							
	Contractual Services							
01-35-750-286	Jet Cleaning Culvert	5,092	5,362	4,984	6,945	5,625	8,438	8,438
01-35-750-289	Site Improvements - Ditching	10,145	11,091	8,998	7,218	10,050	10,050	13,367
01-35-750-290	Equipment Rental	-	-	225	633	750	750	750
* TOTAL	Contractual Services	15,237	16,453	14,207	14,796	16,425	19,238	22,555
	Supplies & Materials							
01-35-750-328	Street & Row Maintenance	58,871	41,145	33,830	61,852	58,320	67,068	67,068
01-35-750-329	Maintenance - Saw Mill Creek	-	-	-	-	500	500	750
01-35-750-338	Tree Maintenance	17,894	31,576	40,770	38,545	248,150	240,000	218,000
01-35-750-381	Storm Water Improvements Mat	9,857	21,929	7,365	4,023	12,200	15,250	15,250
* TOTAL	Supplies & Materials	86,622	94,650	81,965	104,420	319,170	322,818	301,068
** TOTAL	Public Works-Storm Water Improvement	101,859	111,103	96,172	119,216	335,595	342,056	323,623
	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	32,168	30,818	30,818	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	3,168	3,415	1,800	1,800
01-35-755-284	Reimb. Exp. - Brush Pick-Up	16,480	19,908	15,840	16,220	25,000	22,750	23,750
01-35-755-290	Equipment Rental	-	401	-	-	750	750	750
* TOTAL	Contractual Services	47,994	51,436	45,428	51,556	62,608	58,743	59,743
	Supplies & Materials							
01-35-755-328	St & Row Maintenance Other	25,814	24,684	13,728	7,988	23,920	23,920	20,000
01-35-755-331	Operating Supplies - Rock Salt	95,867	59,277	26,107	49,956	60,000	60,000	75,000
01-35-755-332	J.U.L.I.E.	1,118	1,874	963	1,254	1,250	1,250	1,250
01-35-755-333	Road Signs	2,952	5,257	8,563	8,414	9,000	9,000	9,000
* TOTAL	Supplies & Materials	125,751	91,092	49,361	67,612	94,170	94,170	105,250
	Equipment							
01-35-755-401	Operating Equipment	1,297	1,098	289	490	1,500	3,750	2,250
* TOTAL	Equipment Office	1,297	1,098	289	490	1,500	3,750	2,250
** TOTAL	Public Works-Street Maintenance	175,042	143,626	95,078	119,658	158,278	156,663	167,243
	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
	Health-Mosquito Abatement							
	Contractual Services							

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

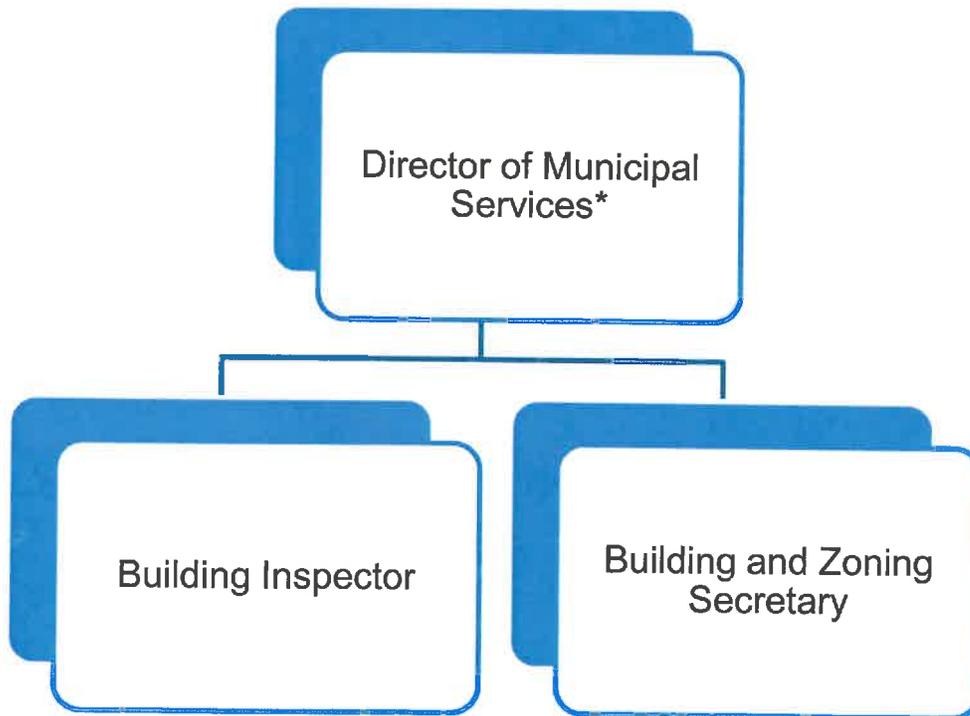
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
01-35-760-259	Mosquito Abatement	27,278	30,324	27,278	27,278	30,715	24,715	31,210
* TOTAL	Contractual Services	27,278	30,324	27,278	27,278	30,715	24,715	31,210
** TOTAL	Health-Mosquito Abatement	27,278	30,324	27,278	27,278	30,715	24,715	31,210
*** TOTAL	Total Nuisance Control	27,278	30,324	27,278	27,278	31,715	25,715	32,210
	Public Works-Capital Improvements							
	Capital Expenditures:							
01-35-765-625	Vehicles - New & Other	-	-	29,375	-	35,000	35,000	15,000
01-35-765-626	Equipment	-	-	-	4,600	-	-	-
01-35-765-640	Landscape Improvements/Entry Signs	-	-	-	-	120,000	-	-
01-35-765-641	EDP Equipment	865	757	-	13,001	497	496	496
01-35-765-642	Furniture & Office Equipment	-	-	-	-	-	-	-
01-35-765-684	Street Maintenance Contract	-	-	-	5,000	-	-	-
01-35-765-685	Street Improvements	-	-	-	-	-	-	-
* TOTAL	Capital Expenditures	865	757	29,375	22,601	155,497	35,496	15,496
** TOTAL	Public Works-Capital Improvements	865	757	29,375	22,601	155,497	35,496	15,496
	Public Works Contingencies							
01-35-770-799	Contingencies	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-	-	-
*** TOTAL	Total - Public Works	769,184	768,286	645,963	685,211	1,112,401	1,040,947	1,002,382

**Difference from Budget 13-14 to Proposed 14-15:** \$ (110,019) -9.89%

**Difference from Budget 13-14 to Estimated Actual 13-14:** \$ (71,454) -6.42%

**Difference from Estimated Actual 13-14 to Proposed 14-15:** \$ (38,565) -3.70%

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.

## **Municipal Services/Building & Zoning Department**

### **Fiscal Year 2014-15 Goals and Objectives**

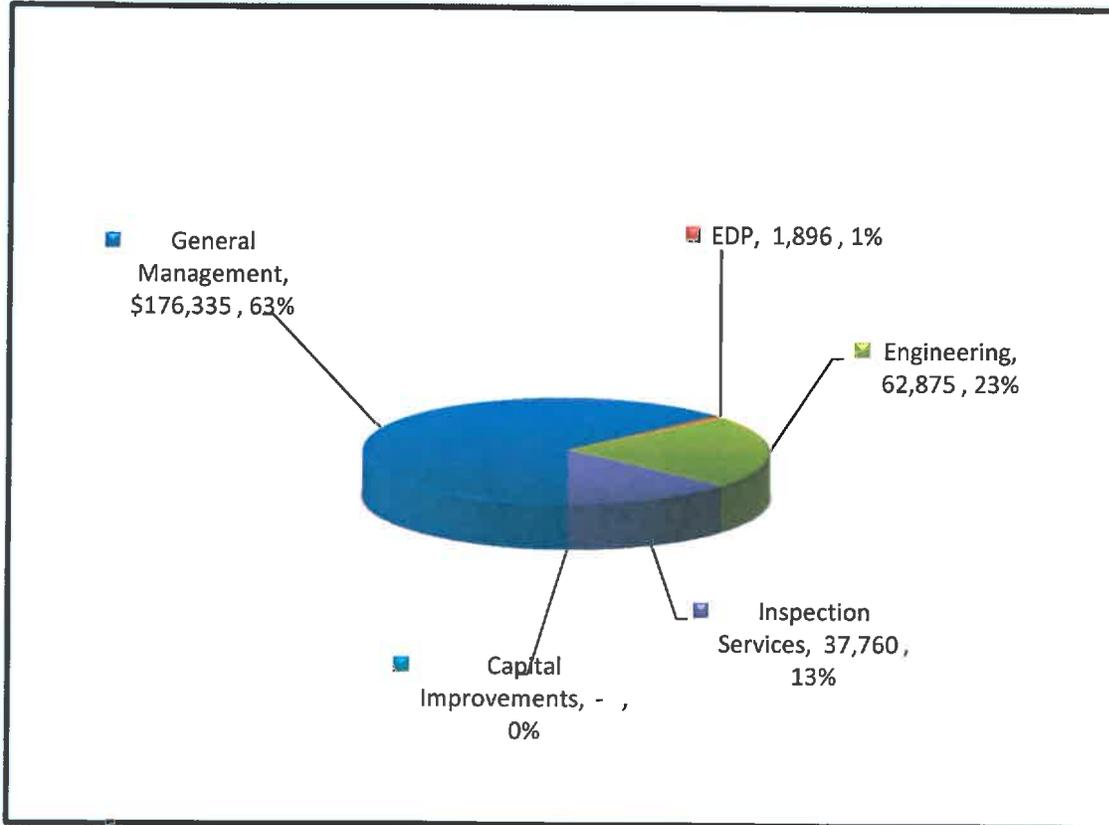
1. Continue to process applications for building and zoning permits in a timely manner to keep up with construction activity. Outsource work as needed to third-party agencies due to time constraints or complexities of a specific project.
2. Review changes to the new Illinois State Plumbing Code, which was adopted by the state on April 24, 2014, and recommend necessary local amendments to the code to address local plumbing issues. Submit those amendments to the Illinois Department of Public Health for approval as required.
3. Train Building Inspector to receive and process utility permit requests, temporary zoning use permit requests, and other specialized Village permits to relieve the burden of completing those tasks on other positions.
4. Building Inspector will continue to attend regular Plan Commission meetings to serve as the Village liaison to the building department. Building Inspector will also continue to work with the Planner position to complete a comprehensive update to the Village Zoning Ordinance (Title 9 of the Village Code of Ordinances).

### **Fiscal Year 2013-14 Goals and Accomplishments**

1. Requests for permit applications were processed in an efficient manner. Total permit revenue for FY 2013-14 exceeded projections (\$150,000 was estimated, a total of \$258,000 was received).
2. The Building Inspector has started to regularly attend Plan Commission meetings to operate as the staff liaison to the Commission.
3. The Building Inspector position is now cross-trained with the public works department to enable the position to assist in the completion of routine duties when needed during the vacation season, etc. In addition, public works employees can now perform various building permit field inspections at times when the Building Inspector is on leave.
4. Building Inspector position has been used to monitor various Village facilities expansion and renovation projects, including the renovation of the new Village Hall building to be completed in November 2014
5. Various checklists and forms to assist residents and businesses in submitting for permits have been updated as required.

## Building & Zoning Budget Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
810	General Management	\$ 168,698	\$ 176,335
815	EDP	1,400	1,896
820	Engineering	49,500	62,875
830	Inspection Services	27,800	37,760
835	Capital Improvements	497	-
Total		<u>\$ 247,895</u>	<u>\$ 278,866</u>
Percent Difference			12.49%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
<b>Building &amp; Zoning-General Management</b>								
<b>Personnel Services</b>								
01-40-810-101	Salaries - Permanent Employees	64,077	62,417	65,547	66,858	68,266	68,266	69,973
01-40-810-102	Overtime	2,811	8,053	9,458	18,452	10,000	15,000	15,000
01-40-810-104	Part Time Clerical	-	-	-	-	-	-	-
01-40-810-126	Salaries - Clerical	23,796	23,705	24,391	24,879	25,403	25,403	26,039
01-40-810-141	Employee Benefits - Medical	21,903	24,053	25,681	26,703	26,810	26,810	28,544
01-40-810-144	Employee Benefits - Unemployment	117	347	541	599	590	590	282
01-40-810-147	Employee Benefits - Medicare	1,254	1,307	1,370	1,529	1,503	1,576	1,610
01-40-810-151	I M R F	12,353	15,028	16,320	20,468	21,153	21,153	21,308
01-40-810-161	Social Security FICA	5,359	5,592	5,857	6,536	6,427	6,737	6,883
* TOTAL	Personnel Services	131,670	140,502	149,165	166,024	160,152	165,535	169,639
<b>Contractual Services</b>								
01-40-810-201	Telephone	939	882	664	1,091	1,500	1,000	1,000
01-40-810-231	Rental - Storage	-	-	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-	-	-
* TOTAL	Contractual Services	939	882	664	1,091	1,500	1,000	1,000
<b>Supplies &amp; Materials</b>								
01-40-810-301	Office Supplies	421	1,113	895	1,051	1,000	500	750
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	1,327	1,500	1,500	1,500
01-40-810-304	Schools Conference Travel	3,271	1,099	1,299	500	2,000	1,000	1,000
01-40-810-307	Fees Dues Subscriptions	601	345	823	925	489	489	489
01-40-810-311	Postage & Meter Rent	410	623	379	388	400	400	400
01-40-810-335	Camera Supplies	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	6,700	4,587	5,156	4,192	5,889	4,389	4,639
<b>Equipment-Office</b>								
01-40-810-401	Operating Equipment	5	210	-	404	300	300	200
01-40-810-409	Maintenance - Vehicles	142	628	857	-	857	557	857
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	147	838	857	404	1,157	1,157	1,057
** TOTAL	<b>Building &amp; Zoning-General Management</b>	<b>139,456</b>	<b>146,809</b>	<b>155,842</b>	<b>171,711</b>	<b>168,698</b>	<b>172,081</b>	<b>176,335</b>
<b>Building &amp; Zoning EDP</b>								
<b>Contractual Services</b>								
01-40-815-212	EDP Software	-	-	-	209	-	-	-
01-40-815-263	EDP Equipment Maintenance	-	295	-	-	250	250	250
* TOTAL	Contractual Services	-	295	-	209	250	250	250
<b>Supplies &amp; Materials</b>								
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
<b>Equipment</b>								
01-40-815-401	EDP Operating Equipment	-	-	-	3,278	-	496	496
* TOTAL	Operating Equipment	-	-	-	3,278	-	496	496
** TOTAL	<b>Building &amp; Zoning EDP</b>	<b>1,000</b>	<b>313</b>	<b>-</b>	<b>3,487</b>	<b>1,400</b>	<b>1,896</b>	<b>1,896</b>
<b>Building &amp; Zoning Engineering</b>								
<b>Contractual Services</b>								
01-40-820-245	Fees - Engineering	-	935	330	1,222	3,000	3,000	3,000
01-40-820-246	Fees - Drainage Engineer	5,578	8,427	5,241	8,445	6,000	6,000	6,000
01-40-820-247	Reimburse Exp. - Engineering	6,405	-	-	-	1,000	500	500
01-40-820-254	Plan Review - Engineer	4,442	2,758	3,155	1,035	4,500	3,375	3,375
01-40-820-255	Plan Review - Structural	-	4,600	5,934	5,410	5,000	7,500	10,000
01-40-820-257	Plan Review - Planner	-	-	-	-	-	-	-
01-40-820-258	Plan Review - Building Code	23,444	40,098	32,440	33,913	20,000	25,000	30,000
01-40-820-259	Plan Review - Drainage Engineer	13,210	11,126	12,035	12,534	10,000	10,000	10,000
* TOTAL	Contractual Services	53,079	67,944	59,135	62,559	49,500	55,375	62,875
** TOTAL	<b>Building &amp; Zoning Engineering</b>	<b>53,079</b>	<b>67,944</b>	<b>59,135</b>	<b>62,559</b>	<b>49,500</b>	<b>55,375</b>	<b>62,875</b>
<b>Building &amp; Zoning Risk Management</b>								
<b>Contractual Services</b>								
01-40-825-273	Self Insurance - Deductible	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-	-
** TOTAL	<b>Building &amp; Zoning Risk Management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Building &amp; Zoning Inspection Services</b>								
<b>Personnel Services</b>								
01-40-830-109	Part Time Inspector	10,110	11,970	14,070	19,182	12,000	21,000	21,000
01-40-830-115	Plumbing Inspection	6,671	6,435	4,950	6,165	4,800	4,800	5,760
01-40-830-117	Elevator Inspection	6,792	6,704	5,732	5,703	7,000	7,000	7,000
01-40-830-119	Code Enforcement Inspection	3,443	4,772	2,135	-	4,000	4,000	4,000

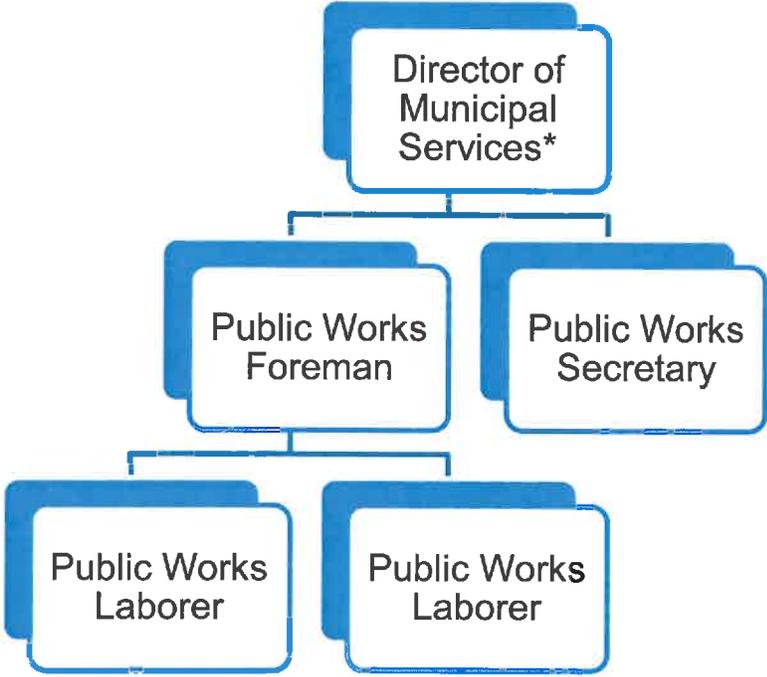
**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
* TOTAL	Personnel Services	27,021	29,881	26,887	31,050	27,800	36,800	37,760
** TOTAL	Building & Zoning Inspection Services	<u>27,021</u>	<u>29,881</u>	<u>26,887</u>	<u>31,050</u>	<u>27,800</u>	<u>36,800</u>	<u>37,760</u>
	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	<u>883</u>	<u>622</u>	<u>-</u>	<u>-</u>	<u>497</u>	<u>-</u>	<u>-</u>
** TOTAL	Building & Zoning Capital Improvements	<u>883</u>	<u>622</u>	<u>-</u>	<u>-</u>	<u>497</u>	<u>-</u>	<u>-</u>
	Building & Zoning Contingencies							
	Contingencies							
01-40-840-799	Contingencies	-	-	-	-	-	-	-
* TOTAL	Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
** TOTAL	Building & Zoning Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
*** TOTAL	Total- Building & Zoning	<u>221,439</u>	<u>245,569</u>	<u>241,864</u>	<u>268,807</u>	<u>247,895</u>	<u>266,152</u>	<u>278,866</u>
	Difference from Budget 13-14 to Proposed 14-15:						\$ 30,971	12.49%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ 18,257	7.36%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 12,714	4.78%

**OTHER FUNDS**



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 2014-15 Goals and Objectives

1. Design and publish the 2014 (2013 Monitoring year) Water Quality Report and mail to all water consumers prior to July 1, 2014, as required by the USEPA. This work will be outsourced to a specialized publication company familiar with the EPA CCR notice requirements.
2. Replace five (5) obsolete Traverse City brand fire hydrants with new East Jordan models for \$15,000; 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. Provide a wireless network for the water system operating (SCADA) software to allow system notices and alarms to be received remotely through a smart device (e.g., smart phone or laptop).
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. In addition, one (1) future new hire in the fall of 2014 to also receive similar training to take the exam.
6. Replace one (1) public works service body pick-up truck. \$15,000 has been budgeted within the General Fund, and another \$15,000 has been budgeted within the Water Fund for this vehicle replacement.
7. After completing up to four (4) software demonstrations, an enterprise resource planning (ERP) system will be selected in the fall of 2014 with the hopes to go live with the new system, within the new Village Hall building, in early 2015.

## **Water Fund**

### **Fiscal Year 2013-14 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. Four (4) 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. Numerous water main breaks and valve leaks were experienced.
4. One (1) current public works employee (the P.W. Foreman) has taken the 16 week training preparation course for the IEPA Class "C" Water Operators Exam, and has taken the exam at the Elgin IEPA offices. He is awaiting his exam results.
5. A patch program was installed to enable the water plant SCADA system to function properly using the Windows 7 operating system.
6. Replaced one (1) public works medium duty truck at a total cost of under \$70,000.

**FINANCIAL SUMMARY - FY 2014-15  
WATER FUND  
5 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	* Year 1		*** Year 2		*** Year 3		*** Year 4		*** Year 5	
							FY 14-15		FY 15-16		FY 16-17		FY 17-18		FY 18-19	
							PROPOSED BUDGET	ACTUAL	PROPOSED BUDGET							
TOTAL NET ASSETS	\$ 4,876,103	\$ 4,844,108	\$ 4,746,236	\$ 4,362,631	\$ 4,479,609	\$ 4,251,256	\$ 4,248,798	\$ 5,061,848	\$ 5,529,571	\$ 5,529,571	\$ 5,969,404	\$ 5,969,404	\$ 6,272,002	\$ 6,272,002		
REVENUES-BASE	1,693,643	1,842,503	1,917,390	2,366,869	2,911,038	2,588,488	3,493,997	3,492,007	3,492,007	3,492,007	3,492,007	3,492,007	3,492,007	3,492,007		
OPERATING EXPENSES-BASE	1,724,350	1,888,164	1,987,095	2,378,218	2,240,851	2,355,946	2,580,947	2,778,365	2,854,350	2,854,350	2,934,409	2,934,409	3,016,929	3,016,929		
CAPITAL EXPENSES-BASE	1,288	18,111	32,340	32,546	78,500	60,000	30,000	70,919	22,824	22,824	55,000	55,000	55,000	55,000		
TRANSFERS TO WATER CAPITAL FUND	-	34,100	281,560	67,480	175,000	175,000	70,000	175,000	175,000	175,000	200,000	200,000	200,000	200,000		
TOTAL EXPENSES	1,725,638	1,940,375	2,300,995	2,478,244	2,494,351	2,590,946	2,680,947	3,024,284	3,052,174	3,052,174	3,189,409	3,189,409	3,271,929	3,271,929		
NET SURPLUS (DEFICIT)	(31,995)	(97,872)	(383,605)	(111,375)	416,687	(2,458)	813,050	467,723	439,833	439,833	302,598	302,598	220,078	220,078		
TOTAL NET ASSETS	\$ 4,844,108	\$ 4,746,236	\$ 4,362,631	\$ 4,251,256	\$ 4,896,296	\$ 4,248,798	\$ 5,061,848	\$ 5,529,571	\$ 5,969,404	\$ 5,969,404	\$ 6,272,002	\$ 6,272,002	\$ 6,492,080	\$ 6,492,080		
NET ASSETS - INVESTED IN CAPITAL ASSETS	4,208,288	4,158,510	3,977,385	3,774,481	3,977,385	3,774,481	3,774,481	3,774,481	3,774,481	3,774,481	3,774,481	3,774,481	3,774,481	3,774,481		
UNRESTRICTED NET ASSETS	635,820	587,726	385,246	476,775	918,911	474,317	1,287,367	1,755,090	2,194,923	2,194,923	2,497,521	2,497,521	2,717,599	2,717,599		
	\$ 4,844,108	\$ 4,746,236	\$ 4,362,631	\$ 4,251,256	\$ 4,896,296	\$ 4,248,798	\$ 5,061,848	\$ 5,529,571	\$ 5,969,404	\$ 5,969,404	\$ 6,272,002	\$ 6,272,002	\$ 6,492,080	\$ 6,492,080		
WORKING CAPITAL***	509,813	634,626	423,567	507,587	544,740	302,225	912,371	1,177,190	1,414,119	1,414,119	1,513,813	1,513,813	1,530,987	1,530,987		
DAYS OPERATING EXPENSE (GOAL=90)****	108	123	78	78	81	43	119	144	169	169	176	176	173	173		
COST PER DAY TO OPERATE WATER FUND	\$ 4,724	\$ 5,173	\$ 5,444	\$ 6,516	\$ 6,706	\$ 7,011	\$ 7,638	\$ 8,179	\$ 8,387	\$ 8,387	\$ 8,606	\$ 8,606	\$ 8,832	\$ 8,832		

\*INCLUDES 20.0% WATER RATE INCREASE EFF. JAN 1, 2014

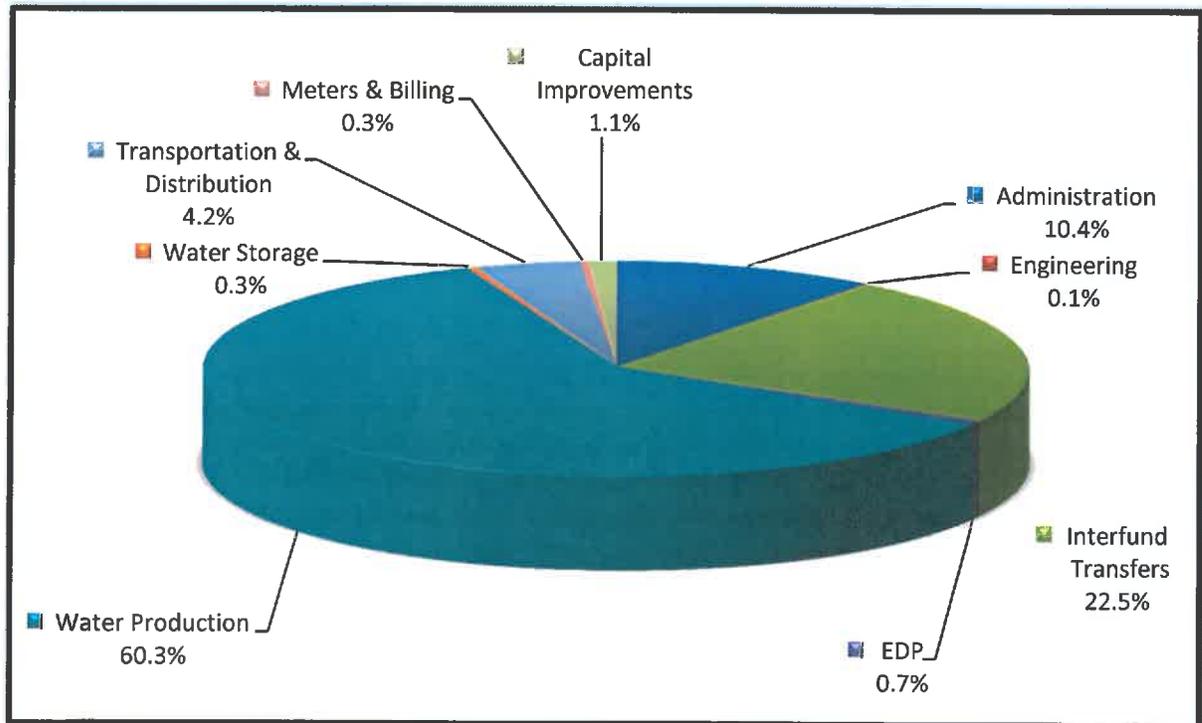
\*\*FUTURE REVENUES DO NOT INCLUDE ANY RATE INCREASES

\*\*\*CALCULATED AS CURRENT ASSETS MINUS CURRENT LIABILITIES

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

## Water Fund Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
401	Administration	\$ 286,285	\$ 278,684
405	Engineering	2,575	2,575
410	Interfund Transfers	640,436	603,979
417	EDP	30,977	18,977
420	Water Production	1,359,654	1,616,463
425	Water Storage	7,139	9,134
430	Transportation & Distribution	77,525	111,875
435	Meters & Billing	11,260	9,260
440	Capital Improvements	78,500	30,000
<b>Total</b>	<b>Water Fund</b>	<b>\$ 2,494,351</b>	<b>\$ 2,680,947</b>
	<b>Percent Difference</b>		<b>7.48%</b>



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Water Fund							
	EXPENSES							
	Personal Services							
02-50-401-101	Salaries - Permanent Employees	132,866	145,966	104,410	109,332	117,969	117,969	116,397
02-50-401-102	Overtime	27,906	29,147	32,183	35,631	29,147	29,147	32,062
02-50-401-103	Part Time - Labor	13,297	7,946	9,892	8,614	16,000	16,000	20,580
02-50-401-126	Salaries - Clerical	25,986	27,053	26,237	26,939	26,759	37,551	21,164
02-50-401-141	Employee Benefits - Medical	12,703	18,768	22,011	21,617	18,087	18,087	12,141
02-50-401-144	Employee Benefits - Unemployment	265	684	146	1,261	1,179	1,179	376
02-50-401-147	Employee Benefits - Medicare	2,806	2,846	2,567	2,712	2,753	2,910	2,758
02-50-401-151	IMRF	24,957	29,987	28,124	33,458	35,224	35,224	32,559
02-50-401-161	Social Security FICA	11,912	11,753	10,474	11,014	11,772	12,441	11,793
* TOTAL	Personal Services	252,698	274,150	236,044	250,578	258,890	270,508	249,830
	Contractual Services							
02-50-401-201	Phone - Telephones	9,167	9,068	10,721	10,702	9,600	9,600	9,600
02-50-401-239	Fees - Village Attorney	-	-	-	-	1,000	1,000	1,000
* TOTAL	Contractual Services	9,167	9,068	10,721	10,702	10,600	10,600	10,600
	Supplies & Materials							
02-50-401-301	Office Supplies	2,416	1,244	1,695	1,544	1,490	1,639	1,639
02-50-401-302	Printing & Publishing	2,977	1,604	2,873	3,641	3,194	3,194	3,194
02-50-401-303	Gas-Oil-Wash-Mileage	3,335	2,384	5,588	5,253	3,611	3,611	3,611
02-50-401-304	Schools Conference Travel	156	-	1,103	1,910	1,500	2,250	2,250
02-50-401-306	Reimburse Personal Expenses	-	-	-	-	150	150	150
02-50-401-307	Fees Dues Subscriptions	1,357	325	1,713	2,192	750	750	750
02-50-401-311	Postage & Meter Rent	5,220	5,758	8,001	5,969	5,600	6,160	6,160
* TOTAL	Supplies & Materials	15,461	11,315	20,973	20,509	16,295	17,754	17,754
	Equipment-Office							
02-50-401-405	Furniture & Office Equipment	-	-	-	250	500	500	500
* TOTAL	Equipment Office	-	-	-	250	500	500	500
** TOTAL	Water Fund-Administration	277,326	294,533	267,738	282,039	286,285	299,362	278,684
	Water Fund-Engineering							
02-50-405-245	Contractual Services							
* TOTAL	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	414,058	414,058	483,753
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-	-	-
02-50-410-506	Transfer To Water Capital Improvement	-	34,100	281,560	67,480	175,000	175,000	70,000
02-50-410-507	Transfer To 2008 Bond Fund	64,214	51,118	50,158	50,798	51,378	51,378	50,226
* TOTAL	Other Expenditures	491,496	501,636	726,833	507,701	640,436	640,436	603,979
** TOTAL	Water Fund-Interfund Transfers	491,496	501,636	726,833	507,701	640,436	640,436	603,979
	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	9,363	27,650	23,913	15,650
02-50-417-263	EDP Equipment Maintenance	2,227	1,771	1,550	345	2,000	2,000	2,000
* TOTAL	Contractual Services	10,948	11,179	10,663	10,208	29,650	25,913	17,650
	Supplies & Materials							
02-50-417-305	EDP Personal Training	-	-	-	-	500	1,800	500
* TOTAL	Supplies & Materials	-	-	-	-	500	1,800	500
	Equipment							
02-50-417-401	EDP Operating Equipment	328	49	-	5,457	827	827	827
* TOTAL	Operating Equipment	328	49	-	5,457	827	827	827
** TOTAL	Water Fund EDP	11,276	11,228	10,663	15,665	30,977	28,540	18,977
	Water Fund-Water Production							
	Contractual Services							
02-50-420-206	Energy - Electric Pump	12,143	15,309	15,914	18,395	16,000	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	1,146	1,000	1,000	1,000
* TOTAL	Contractual Services	13,225	16,877	17,191	19,541	17,500	17,500	17,500

**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
02-50-420-361	Supplies & Materials							
	Chemicals	1,389	1,136	1,232	3,263	1,540	1,540	1,540
02-50-420-362	Sampling Analysis	3,084	3,570	1,715	2,425	2,678	2,678	2,678
* TOTAL	Supplies & Materials	4,473	4,706	2,947	5,688	4,218	4,218	4,218
	Equipment-Office							
02-50-420-488	Maintenance - Pumps & Well 3	-	35	-	-	500	500	500
02-50-420-491	Pump Inspection Repair Maintain Standp	43	-	-	460	500	500	500
* TOTAL	Equipment-Office	43	35	-	460	1,000	1,000	1,000
	Other Expenditures							
02-50-420-575	Purchase Of Water	637,070	781,900	922,245	1,236,567	1,336,936	1,400,453	1,593,745
* TOTAL	Other Expenditures	637,070	781,900	922,245	1,236,567	1,336,936	1,400,453	1,593,745
** TOTAL	Water Fund-Water Production	654,811	803,518	942,383	1,262,256	1,359,654	1,423,171	1,616,463
	Water Fund-Water Storage							
	Equipment-Office							
02-50-425-471	Material & Supplies - L.H.V.	-	-	-	-	-	-	-
02-50-425-472	Mat&Sup - Willowbrook Executive Plazz	-	-	-	-	-	-	-
02-50-425-473	W H R&M - L.H.V.	1,039	834	663	1,235	1,000	1,000	1,000
02-50-425-474	W H R&M - Willowbrook Executive Plaz	560	590	620	1,235	649	649	649
02-50-425-475	Materials, Supplies, Standpipe, Pumplhou	2,058	539	1,775	1,867	1,500	1,500	1,500
02-50-425-485	Repair, Maintenance-Standpipe, Pumpho	2,262	4,180	3,876	5,912	3,990	5,985	5,985
* TOTAL	Equipment-Office	5,919	6,143	6,934	10,249	7,139	9,134	9,134
** TOTAL	Water Fund-Water Storage	5,919	6,143	6,934	10,249	7,139	9,134	9,134
	Water Fund-Transportation & Distribution							
	Contractual Services							
02-50-430-276	Leak Surveys	2,400	4,295	2,110	5,820	3,000	6,000	6,000
02-50-430-277	Water Distribution Repair-Maintenance	38,288	78,676	84,342	132,531	67,500	91,125	91,125
02-50-430-299	Landscape - Other	1,761	(786)	63	5,489	2,000	4,000	4,000
* TOTAL	Contractual Services	42,449	82,185	86,515	143,840	72,500	101,125	101,125
	Capital Equipment							
02-50-430-401	Operating Equipment	560	-	663	948	1,000	1,000	1,000
02-50-430-425	J. U. L. I. E. Maintenance & Supply	-	-	255	182	500	750	750
02-50-430-435	Equipment Rental	-	-	-	-	525	-	-
02-50-430-476	Material & Supplies - Distribution System	166	4,402	3,074	4,267	3,000	17,593	9,000
* TOTAL	Equipment-Office	726	4,402	3,992	5,397	5,025	19,343	10,750
** TOTAL	Water Fund-Transportation & Distributio	43,175	86,587	90,507	149,237	77,525	120,468	111,875
	Water Fund-Meters & Billing							
	Contractual Services							
02-50-435-278	Meters Flow Testing	-	1,784	1,094	956	1,000	1,000	1,000
* TOTAL	Contractual Services	-	1,784	1,094	956	1,000	1,000	1,000
	Equipment-Office							
02-50-435-461	New - Metering Equipment	14,639	2,299	13,789	5,421	8,000	4,000	6,000
02-50-435-462	Meter Replacement	32	-	70	14	250	250	250
02-50-435-463	Maintenance - Meter Equipment	-	297	845	9,255	2,010	2,010	2,010
* TOTAL	Equipment-Office	14,671	2,596	14,704	14,691	10,260	6,260	8,260
** TOTAL	Water Fund-Meters & Billing	14,671	4,380	15,798	15,647	11,260	7,260	9,260
	Water Fund-Capital Improvements							
	Capital Expenditures							
02-50-440-626	Vehicles - New & Other	-	-	1,980	-	35,000	35,000	15,000
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	32,546	25,000	25,000	15,000
02-50-440-695	EDP	1,288	972	-	-	-	-	-
02-50-440-696	Water Main Extension	-	-	-	-	-	-	-
* TOTAL	Capital Expenditures	1,288	18,111	32,340	32,546	78,500	60,000	30,000
** TOTAL	Water Fund-Capital Improvements	1,288	18,111	32,340	32,546	78,500	60,000	30,000
	Water Fund Contingencies							
	Contingencies							
02-50-449-101	Depreciation Expense	212,402	209,777	206,917	202,904	-	-	-
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	202,904	-	-	-
** TOTAL	Water Fund Contingencies	224,082	213,021	206,917	202,904	-	-	-

VILLAGE OF WILLOWBROOK  
 ADMINISTRATIVE BUDGET  
 MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
*** TOTAL	Total Water Fund	1,725,638	1,940,375	2,300,995	2,478,244	2,494,351	2,590,946	2,680,947
	Difference from Budget 13-14 to Proposed 14-15:						\$ 186,596	7.48%
	Difference from Budget 13-14 to Estimated Actual 14-15:						\$ 96,595	3.87%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 90,001	3.47%

VILLAGE OF WILLOWBROOK  
 ADMINISTRATIVE SERVICES CHARGEBACK  
 ACCOUNT 02-410-501  
 FOR SERVICES FISCAL YEAR 2014-15

ACCOUNT #	DESCRIPTION	TOTAL	%	PROPOSED
<b>VILLAGE BOARD &amp; CLERK</b>				
01-05-410 (101-161)	SALARIES - BOARD & CLERK	\$ 51,786	10	\$ 5,181
<b>ADMINISTRATION</b>				
01-10-455 (101-161)	SALARIES & BENEFITS ADMIN	285,608	25	71,402
01-10-455-201	TELEPHONE	15,480	10	1,548
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	10,000	10	1,000
01-10-455-302	PRINTING & PUBLISHING	2,300	10	230
01-10-455-303	GAS, OIL, WASH, MILEAGE	2,800	10	280
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	6,955	10	696
01-10-455-315	COPY SERVICE & MAINTENANCE	3,500	10	350
01-10-455-355	COMMISSARY PROVISION	2,000	10	200
01-10-455 (409-411)	EQUIPMENT REPAIR & MAINTENANCE	1,750	20	350
01-10-460-306	EDP CONSULTING SERVICE	3,200	10	320
01-10-466-228	BUILDING MAINTENANCE SERVICE	58,773	10	5,877
01-10-466-235	NICOR	5,250	10	525
01-10-466-293	LANDSCAPE - VILLAGE HALL	6,000	10	600
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	11,400	10	1,140
01-10-470-239	VILLAGE ATTORNEY	90,000	15	13,500
01-10-471-252	FINANCIAL SERVICES	0	10	0
01-10-471-253	CONSULTING FEES	0	25	0
01-10-475-365	PUBLIC RELATIONS	3,513	10	351
01-10-475-366	NEWSLETTER	3,000	10	300
01-10-480-272	GENERAL INSURANCE, BONDS	223,990	40	89,596
01-10-485-602	BLDG IMPROVEMENTS	0	10	0
01-10-485-611	FURNITURE & OFFICE EQUIP - COPIER	500	20	100
<b>FINANCE</b>				
01-25-610 (101-161)	SALARIES & BENEFITS- FINANCE	131,683	25	32,921
01-25-610-304	SCHOOLS, CONVENTIONS, MEETINGS	500	10	50
01-25-615-212	EDP SOFTWARE- ACCT/PAYROLL/CR	213,335	25	53,334
01-25-615-306	IT CONSULTING FEES	25,000	25	6,250
01-25-620-251	AUDIT	22,084	20	4,417
01-25-620-252	FINANCIAL SERVICES	94,500	20	18,900
<b>TOTAL GENERAL GOVERNMENT</b>				<b><u>311,422</u></b>
<b>POLICE</b>				
01-30-630 (101-161)	SALARIES & BENEFITS- PD	3,545,818	4	141,833
<b>TOTAL PUBLIC SAFETY</b>				<b><u>141,833</u></b>
<b>PUBLIC WORKS</b>				
01-35-710-345	UNIFORMS	4,500	50	2,250
01-35-725 (412-414)	MAINTENANCE - GAS PUMPS-GARAGE	18,450	50	9,225
01-35-725 (415-418)	NICOR GAS & MAINTENANCE	10,379	50	5,190
01-35-735-409	VEHICLE MAINTENANCE	26,163	50	13,082
01-35-735-411	MAINTENANCE-EQUIPMENT	1,500	50	750
<b>TOTAL HIGHWAYS AND STREETS</b>				<b><u>30,496</u></b>
<b>TOTAL ADMINISTRATIVE OVERHEAD CHARGEBACK</b>				<b><u>\$ 483,751</u></b>

## **Hotel/Motel Tax Fund**

### **Fiscal Year 2014-15 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 2013-14 Goals and Accomplishments**

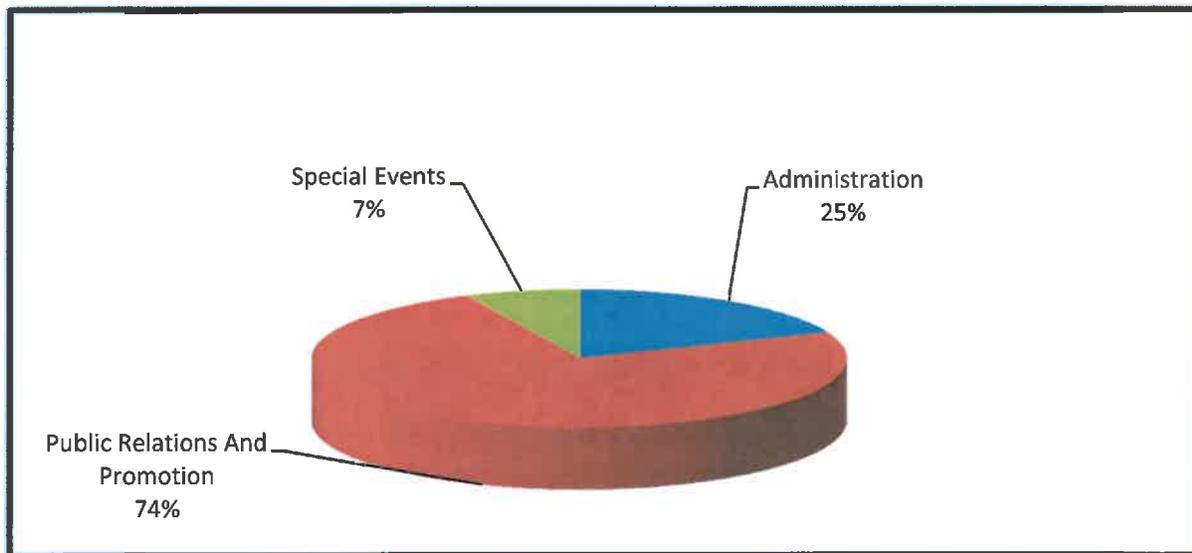
1. Continued advertising campaign including brochures, trade shows, the internet and promotional advertisements. There were several advertising campaigns completed throughout the year, and monies carried over from prior years enabled an expanded campaign this year.
2. Host “Wine and Dine Intelligently” 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.

**FINANCIAL SUMMARY - FY 2014-15  
HOTEL/MOTEL TAX FUND  
5 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1		Year 2		Year 3		Year 4		Year 5	
							FY 14-15 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET	FY 16-17 PROPOSED BUDGET	FY 17-18 PROPOSED BUDGET	FY 18-19 PROPOSED BUDGET					
FUND BALANCE	\$ (3,903)	\$ 16,413	\$ 20,009	\$ 24,103	\$ 4,806	\$ 7,980	\$ 7,970	\$ 4,650	\$ 3,680	\$ 2,811	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045	\$ 2,045
REVENUES-BASE	66,650	61,493	66,668	65,255	64,401	59,437	60,027	60,627	61,233	61,845	62,463	62,463	62,463	62,463	62,463	62,463
OPERATING EXPENSES-BASE	46,334	57,897	62,574	81,378	61,702	59,447	63,347	61,597	62,102	62,611	63,126	63,126	63,126	63,126	63,126	63,126
CAPITAL EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	46,334	57,897	62,574	81,378	61,702	59,447	63,347	61,597	62,102	62,611	63,126	63,126	63,126	63,126	63,126	63,126
NET SURPLUS (DEFICIT)	20,316	3,596	4,094	(16,123)	2,699	(10)	(3,320)	(970)	(869)	(766)	(663)	(663)	(663)	(663)	(663)	(663)
FUND BALANCE (DEFICIT)	\$ 16,413	\$ 20,009	\$ 24,103	\$ 7,980	\$ 7,505	\$ 7,970	\$ 4,650	\$ 3,680	\$ 2,811	\$ 2,045	\$ 1,382	\$ 1,382	\$ 1,382	\$ 1,382	\$ 1,382	\$ 1,382

## Hotel Motel Tax Fund Fiscal Year 2014-15

Program	Description	FY 2013-14 <u>Budget</u>	FY 2014-15 <u>Budget</u>
401	Administration	\$ 12,902	\$ 12,030
435	Public Relations And Promotion	44,300	46,817
436	Special Events	4,500	4,500
449	Contingencies	-	-
Total		<u>\$ 61,702</u>	<u>\$ 63,347</u>
Percent Difference			2.67%



VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 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	-	-	-	-	-	70	-
03-53-401-306	Reimburse Personal Expenses	-	-	-	-	-	-	-
03-53-401-307	Fees-Dues-Subscriptions	11,000	11,889	15,192	13,018	12,877	12,877	12,005
03-53-401-311	Postage	21	20	15	119	25	25	25
* TOTAL	Commodities	11,021	11,909	15,207	13,137	12,902	12,972	12,030
	Equipment							
03-53-401-401	Operating Equipment	-	-	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-	-	-
** TOTAL	Administration	11,021	11,909	15,207	13,137	12,902	12,972	12,030
	Public Relations And Promotion							
	Commodities							
03-53-435-302	Printing	-	-	-	-	-	-	-
03-53-435-303	Willowbrook Mobile Phone App	-	-	-	-	-	-	2,850
03-53-435-316	Landscape Beautification	916	528	563	685	3,000	675	3,000
03-53-435-317	Advertising	27,446	38,313	39,931	60,433	38,300	38,300	37,967
03-53-435-318	Community Slogan	-	-	-	-	-	-	-
03-53-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	31,362	41,841	43,494	64,118	44,300	41,975	46,817
** TOTAL	Public Relations And Promotion	31,362	41,841	43,494	64,118	44,300	41,975	46,817
	Special Events							
	Commodities							
03-53-436-378	Wine & Dine Intelligently	1,452	1,646	1,372	1,623	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	2,500
03-53-436-380	Familiarization Tours	-	-	-	-	-	-	-
* TOTAL	Commodities	3,952	4,146	3,872	4,123	4,500	4,500	4,500
** TOTAL	Special Events	3,952	4,146	3,872	4,123	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	81,378	61,702	59,447	63,347

Difference from Budget 13-14 to Proposed 14-15: \$ 1,645 2.67%

Difference from Budget 13-14 to Estimated Actual 13-14: \$ (2,255) -3.65%

Difference from Estimated Actual 13-14 to Proposed 14-15: \$ 3,900 6.56%

## **Motor Fuel Tax Fund**

### **Fiscal Year 2014-15 Goals and Objectives**

1. The 2014 MFT Roadway Maintenance Program will include surface patching, full-depth patching, and asphalt overlays of 1.3 miles of roadways throughout town. The project will be publicly bid in the spring and should be completed by late September or early October 2014.
2. Continue to 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 67<sup>th</sup> Street to the Village's north limits in the 2017 construction season. 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 2013-14 Goals and Accomplishments**

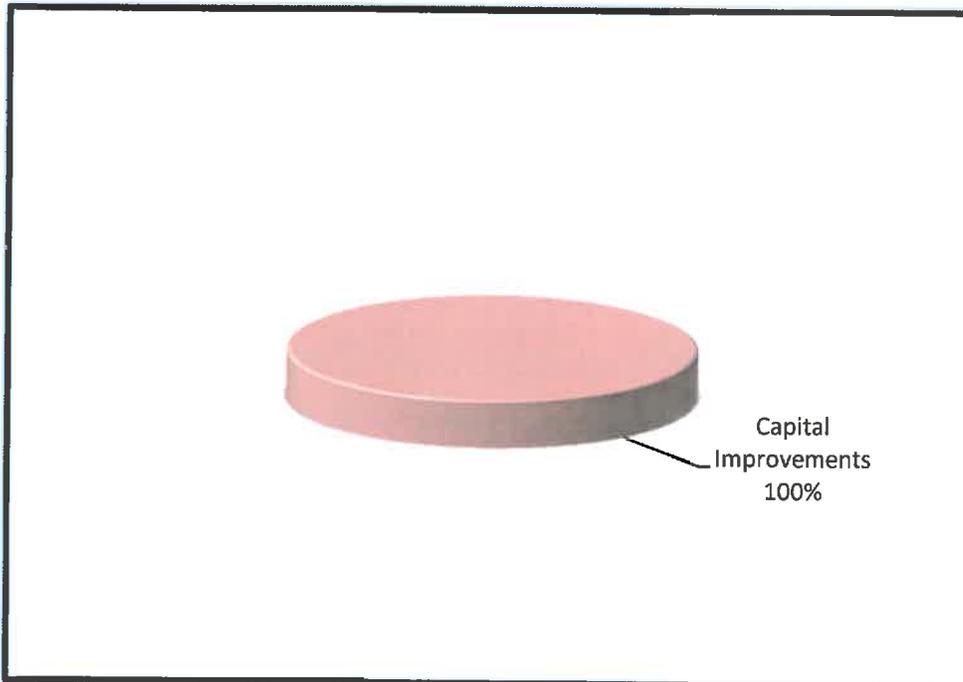
1. The 2013 MFT Roadway Maintenance Program was completed in September of 2013. This year was identified as a maintenance year interval, so the program included surface patching, full-depth patching, replacement of worn pavement markings, and crack sealing of various roads throughout town. The project was awarded through a public bid process to Crowley-Sheppard Asphalt, Inc. in the amount of \$129,740.90. The engineer's estimate for this project was \$139,983.20, so the project came in approximately \$10,242 below expectations. This will enable the excess to remain in the MFT fund for use in future programs.
2. Given 2013 was a maintenance interval year, excess funds were saved to enable additional funding to be available for use in the 2017 grant program project.

**FINANCIAL SUMMARY - FY 2014-15  
MOTOR FUEL TAX FUND  
5 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1		Year 2		Year 3		Year 4		Year 5	
							FY 14-15 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET	FY 16-17 PROPOSED BUDGET	FY 17-18 PROPOSED BUDGET	FY 18-19 PROPOSED BUDGET					
FUND BALANCE	\$ (5,425)	\$ 119,693	\$ 198,332	\$ 182,334	\$ 230,170	\$ 238,788	\$ 356,759	\$ 388,575	\$ 365,811	\$ 362,491	\$ 129,639					
REVENUES-BASE	226,357	274,893	251,526	242,454	205,914	250,451	241,816	244,236	246,680	249,148	251,641					
OPERATING EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENSES-BASE	101,239	196,254	267,524	186,000	242,000	132,480	210,000	267,000	250,000	482,000	250,000					
TOTAL EXPENSES	101,239	196,254	267,524	186,000	242,000	132,480	210,000	267,000	250,000	482,000	250,000					
NET SURPLUS (DEFICIT)	125,118	78,639	(15,998)	56,454	(36,086)	117,971	31,816	(22,764)	(3,320)	(232,852)	1,641					
FUND BALANCE (DEFICIT)	\$ 119,693	\$ 198,332	\$ 182,334	\$ 238,788	\$ 194,084	\$ 356,759	\$ 388,575	\$ 365,811	\$ 362,491	\$ 129,639	\$ 131,280					

## Motor Fuel Tax Fund Fiscal Year 2014-15

<u>Program</u>	<u>Description</u>	<u>FY 2013-14 Budget</u>	<u>FY 2014-15 Budget</u>
401	Pavement Markings	\$ -	\$ -
405	Road Signs	-	-
410	Snow Removal	-	-
415	Street Lighting	-	-
420	Traffic Signals	-	-
425	Street Maintenance	-	-
430	Capital Improvements	242,000	210,000
439	Contingencies	-	-
<b>Total</b>	<b>Motor Fuel Tax Fund</b>	<b>\$ 242,000</b>	<b>\$ 210,000</b>
	Percent Difference		-13.22%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

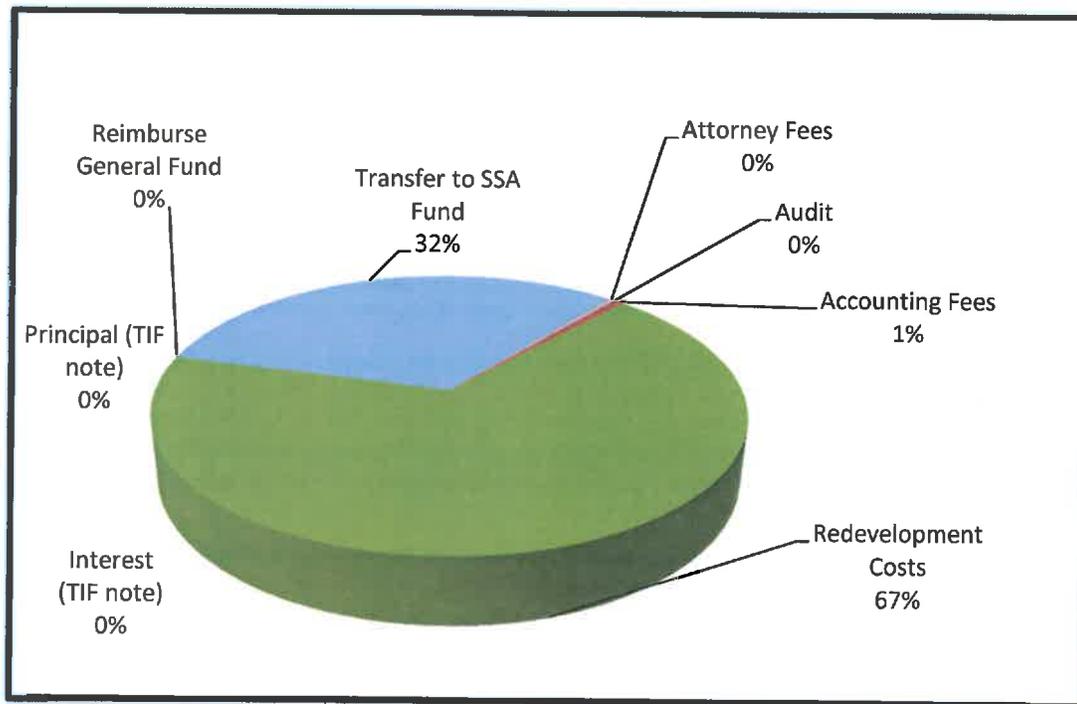
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Motor Fuel Tax Fund EXPENDITURES							
	Motor Fuel Tax-Pavement Marking							
04-56-401-285	Contractual Services							
04-56-401-236	Pavement Marking	-	-	-	-	-	-	-
* TOTAL	Pavement Marking	-	-	-	-	-	-	-
	Contractual Services							
04-56-401-325	Supplies & Materials							
* TOTAL	Pavement Mark Paint	-	-	-	-	-	-	-
	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	242,000	132,480	210,000
04-56-430-685	LAPP Project	9,961	14,745	-	-	-	-	-
* TOTAL	Capital Expenditures	101,239	196,254	267,524	186,000	242,000	132,480	210,000
** TOTAL	Motor Fuel Tax Capital Improvements	101,239	196,254	267,524	186,000	242,000	132,480	210,000
	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	242,000	132,480	210,000
	Difference from Budget 13-14 to Proposed 14-15:						\$ (32,000)	-13.22%
	Difference from Budget 13-14 to Estimated Actual 13-14:						\$ (109,520)	-45.26%
	Difference from Estimated Actual 13-14 to Proposed 14-15:						\$ 77,520	58.51%

## Special Tax Allocation (TIF) Fund Fiscal Year 2014-15

Program	Description	FY 2013-14 <u>Budget</u>	FY 2014-15 <u>Budget</u>
401	Audit	\$ 1,200	\$ 1,200
401	Accounting Fees	10,000	5,000
401	Redevelopment Costs	-	638,834
401	Interest (TIF note)	17,064	-
410	Principal (TIF note)	332,256	-
410	Reimburse General Fund	9,346	-
410	Transfer to SSA Fund	305,660	303,940
425	Attorney Fees	1,000	3,000
<b>Total</b>		<u>\$ 676,526</u>	<u>\$ 951,974</u>

Percent Difference

40.72%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 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	1,208	1,200
05-59-401-246	Accounting Fees	-	-	-	9,258	10,000	8,583	5,000
05-59-401-302	Printing & Publish	-	-	-	-	-	-	-
05-59-401-304	Reimb Redevelopment Costs	-	-	-	-	-	-	638,834
05-59-401-305	Interest Expense (TIF note)	114,601	96,759	72,775	47,147	17,064	16,558	-
*TOTAL	Contractual Services	115,451	97,959	72,775	57,605	28,264	26,349	645,034
**TOTAL	Administration - General	115,451	97,959	72,775	57,605	28,264	26,349	645,034
	Principal Expense							
	Contractual Services							
05-59-410-306	Principal Expense (TIF note)	238,421	326,386	346,261	447,494	332,256	332,256	-
05-59-410-504	Reimb General Fund	-	-	-	-	9,346	9,346	-
05-59-410-505	Transfer to SSA Fund	-	296,662	304,086	305,393	305,660	305,552	303,940
*TOTAL	Contractual Services	238,421	623,048	650,347	752,887	647,262	647,154	303,940
**TOTAL	Principal Expense	238,421	623,048	650,347	752,887	647,262	647,154	303,940
	Attorney Fees							
	Contractual Services							
05-59-425-239	Fees - Village Attorney	1,050	-	-	600	1,000	1,000	3,000
*TOTAL	Contractual Services	1,050	-	-	600	1,000	1,000	3,000
**TOTAL	Attorney Fees	1,050	-	-	600	1,000	1,000	3,000
***TOTAL	TIF Special Revenue Fund	354,922	721,007	723,122	811,092	676,526	674,503	951,974

Difference from Budget 13-14 to Proposed 14-15: \$ 275,448 40.72%

Difference from Budget 13-14 to Estimated Actual 13-14: \$ (2,023) -0.30%

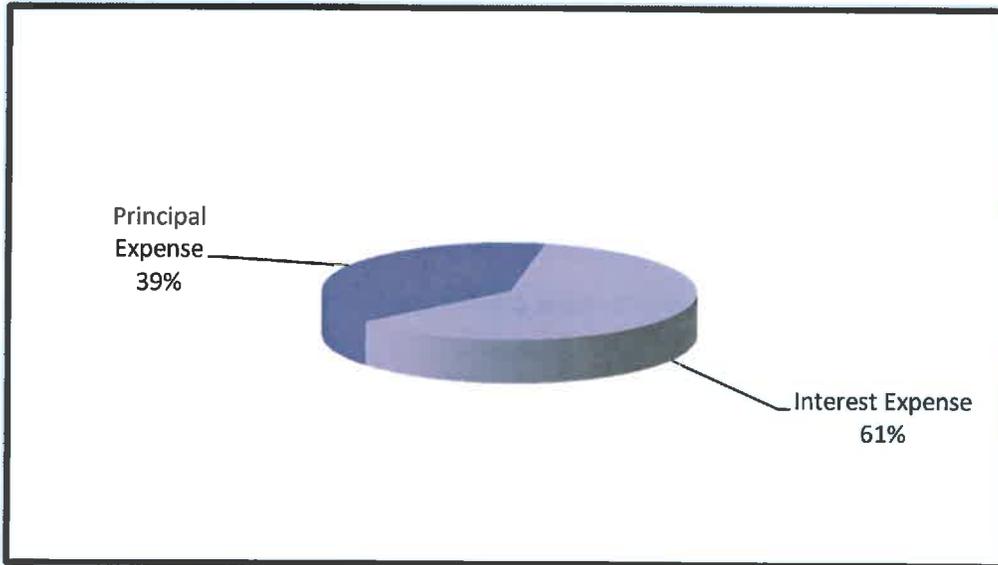
Difference from Estimated Actual 13-14 to Proposed 14-15: \$ 277,471 41.14%

**FINANCIAL SUMMARY - FY 2014-15  
SSA BOND & INTEREST FUND  
5 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1		Year 2		Year 3		Year 4		Year 5	
							FY 13-14 PROPOSED BUDGET	FY 13-14 PROPOSED BUDGET	FY 14-15 PROPOSED BUDGET	FY 14-15 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET	FY 16-17 PROPOSED BUDGET	FY 16-17 PROPOSED BUDGET	FY 17-18 PROPOSED BUDGET	FY 17-18 PROPOSED BUDGET
FUND BALANCE	\$ 3,250	\$ 6,942	\$ 40	\$ 8	\$ 40	\$ 195	\$ 364	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374
REVENUES-BASE	326,617	312,138	320,018	320,947	321,160	321,329	319,450	322,315	319,485	321,225	319,485	321,225	321,225	322,225	322,225	322,225
OPERATING EXPENSES-BASE	322,925	319,040	320,050	320,760	321,160	321,160	319,440	322,315	319,485	321,225	319,485	321,225	321,225	322,225	322,225	322,225
CAPITAL EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	322,925	319,040	320,050	320,760	321,160	321,160	319,440	322,315	319,485	321,225	319,485	321,225	321,225	322,225	322,225	322,225
NET SURPLUS (DEFICIT)	3,692	(6,902)	(32)	137	-	169	10	-	-	-	-	-	-	-	-	-
FUND BALANCE	\$ 6,942	\$ 40	\$ 8	\$ 195	\$ 40	\$ 364	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374

## SSA Bond & Interest Fund Fiscal Year 2014-15

Program	Description	FY 2013-14 <u>Budget</u>	FY 2014-15 <u>Budget</u>
550	Principal Expense	\$ 120,000	\$ 125,000
410	Interest Expense	<u>201,160</u>	<u>194,440</u>
Total		<u>\$ 321,160</u>	<u>\$ 319,440</u>
		Percent Difference	-0.54%



VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	SSA Bond & Interest Fund EXPENDITURES							
06-60-550-401	Bond Principal Expense	105,000	105,000	110,000	115,000	120,000	120,000	125,000
06-60-550-402	Bond Interest Expense	217,925	214,040	210,050	205,760	201,160	201,160	194,440
** TOTAL	SSA Bond & Interest Fund	322,925	319,040	320,050	320,760	321,160	321,160	319,440
	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	321,160	321,160	319,440

Difference from Budget 13-14 to Proposed 14-15:	\$	(1,720)	-0.54%
Difference from Budget 13-14 to Estimated Actual 13-14:	\$	-	0.00%
Difference from Estimated Actual 13-14 to Proposed 14-15:	\$	(1,720)	-0.54%

## **Water Capital Improvements Fund**

### **FY 2014-15 Goals and Objectives**

1. \$20,000 was budgeted to complete Year 1 of the Village Water Tank Re-Coating Project. 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. The coatings applied at that time last approximately 15 to 20 years before striping and re-coating is required. This funding will be used to hire an engineering firm to develop project specifications and bidding documents for public bidding purposes to re-coat the Village Hall 500,000 gallon spheroid water tank.
2. \$285,000 was budgeted to hire two (2) vendors and obtain necessary equipment to complete the replacement of approximately 1,900 water 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. One (1) vendor will provide the technical programming expertise and replacement equipment, while the second vendor will perform the actual field work at each water account location.

### **FY 2013-14 Goals and Accomplishments**

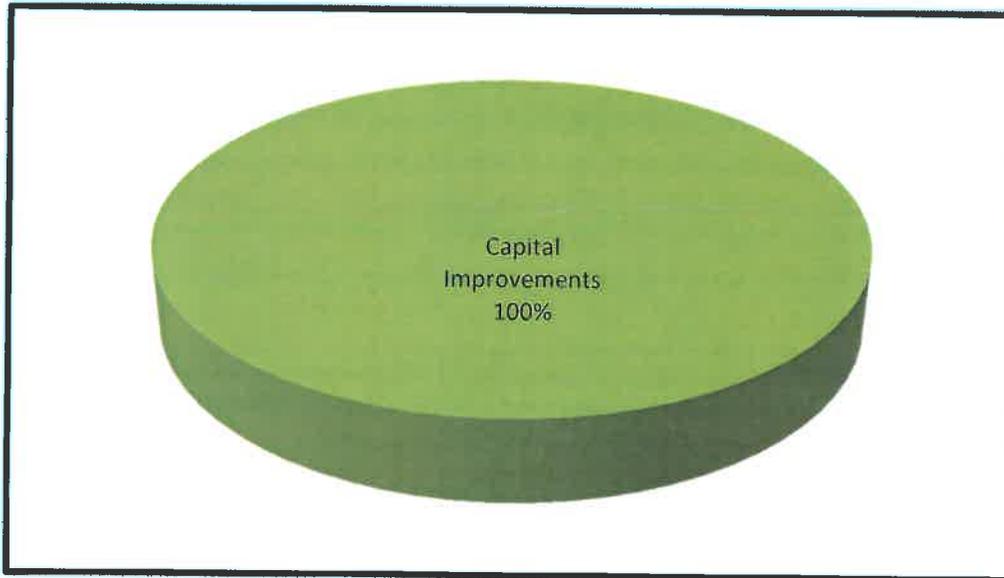
1. Two (2) new insertion valves were installed in the existing water transmission main along the north right-of-way of Plainfield Road. These new valves were necessary due to the configuration of the various water mains in the area and the need to isolate one section of the main for repairs, without impacting area businesses.
2. 293 individual Meter Transmitting Units (MTUs) were replaced within FY 2013-14 due to dying internal batteries within the devices. 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 2001 and contain a lithium battery allowing their continued operation for a period of 12 to 15 years. MTU diagnostic testing performed in late 2012 revealed that the batteries within some of the devices are dying early. Replacements began in spring of 2013.

**FINANCIAL SUMMARY - FY 2014-15  
WATER CAPITAL FUND  
5 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1 FY 14-15 PROPOSED BUDGET	Year 2 FY 15-16 PROPOSED BUDGET	Year 3 FY 16-17 PROPOSED BUDGET	Year 4 FY 17-18 PROPOSED BUDGET	Year 5 FY 18-19 PROPOSED BUDGET
FUND BALANCE	\$ 265,342	\$ 147,022	\$ 159,151	\$ 410,456	\$ 150,167	\$ 474,850	\$ 607,850	\$ 351,950	\$ 9,150	\$ (401,650)	\$ (561,450)
REVENUES-BASE	292	34,296	281,643	120,691	175,100	175,100	70,100	175,200	175,200	200,200	200,200
OPERATING EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENSES-BASE	118,612	22,167	30,338	56,297	48,000	42,100	326,000	518,000	586,000	360,000	459,000
TOTAL EXPENSES	118,612	22,167	30,338	56,297	48,000	42,100	326,000	518,000	586,000	360,000	459,000
NET SURPLUS (DEFICIT)	(118,320)	12,129	251,305	64,394	127,100	133,000	(255,900)	(342,800)	(410,800)	(159,500)	(258,800)
FUND BALANCE	\$ 147,022	\$ 159,151	\$ 410,456	\$ 474,850	\$ 277,267	\$ 607,850	\$ 351,950	\$ 9,150	\$ (401,650)	\$ (561,450)	\$ (820,250)

## Water Capital Improvements Fund Fiscal Year 2014-15

Program	Description	FY 2013-14 <u>Budget</u>	FY 2014-15 <u>Budget</u>
405	Contractual Services	\$ 12,000	\$ -
410	Interfund Transfers	-	-
440	Capital Improvements	<u>36,000</u>	<u>326,000</u>
Total		<u>\$ 48,000</u>	<u>\$ 326,000</u>
		Percent Difference	579.17%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 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	12,100	-
09-65-405-247	Architectural Fees	7,599	-	-	-	-	-	-
* TOTAL	Contractual Services:	7,599	-	-	-	12,000	12,100	-
** TOTAL	Water Capital Improve Fund-Contractual	7,599	-	-	-	12,000	12,100	-
	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	26,964	-	-	15,000
09-65-440-601	Water Main Extensions	-	-	-	24,480	-	-	-
09-65-440-602	MTU Replacement	-	-	-	3,202	24,000	24,000	285,000
09-65-440-603	Valve Insertion Program	2,700	17,167	5,194	1,651	12,000	6,000	6,000
09-65-440-604	Water Tank Repairs	108,313	-	-	-	-	-	20,000
09-65-440-605	F/A Capitalized	(108,312)	-	-	-	-	-	-
* TOTAL	Capital Expenditures	2,701	22,167	30,338	56,297	36,000	30,000	326,000
** TOTAL	Water Capital Improvements Fund	118,612	22,167	30,338	56,297	48,000	42,100	326,000
	<b>Difference from Budget 13-14 to Proposed 14-15:</b>						\$ 278,000	579.17%
	<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>						\$ (5,900)	-12.29%
	<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>						\$ 283,900	674.35%

## **Capital Projects Fund**

### **Fiscal Year 2014-15 Goals and Objectives**

The FY 2014-15 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 2014-15.

### **Fiscal Year 2013-14 Goals and Accomplishments**

The FY 2013-14 budget did not include projects or expenditures in the Capital Projects Fund.

**FINANCIAL SUMMARY - FY 2014-15  
CAPITAL PROJECTS FUND  
5 YEAR HISTORY AND 5 YEAR FORECAST**

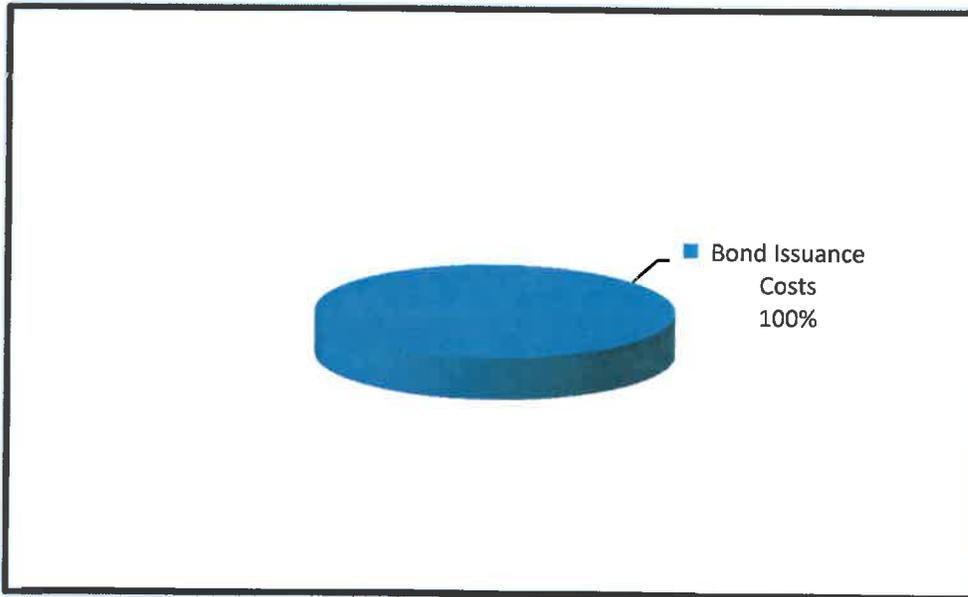
	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1		Year 2		Year 3		Year 4		Year 5	
							FY 13-14 PROPOSED BUDGET	FY 13-14 PROPOSED BUDGET	FY 14-15 PROPOSED BUDGET	FY 14-15 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET	FY 16-17 PROPOSED BUDGET	FY 16-17 PROPOSED BUDGET	FY 17-18 PROPOSED BUDGET	FY 17-18 PROPOSED BUDGET
FUND BALANCE	\$ 995,706	\$ 312,537	\$ 200,229	\$ 140,002	\$ 140,002	\$ 86,690	\$ 86,272	\$ 86,272	\$ 85,532	\$ 84,792	\$ 84,792	\$ 84,052	\$ 84,052	\$ 83,312	\$ 83,312	
REVENUES-BASE	89,545	6,600	201	132	200	10	10	10	10	10	10	10	10	10	10	
OPERATING EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CAPITAL EXPENSES-BASE	903,988	118,908	60,428	53,444	450	428	750	750	750	750	750	750	750	750	750	
TOTAL EXPENSES	903,988	118,908	60,428	53,444	450	428	750	750	750	750	750	750	750	750	750	
NET SURPLUS (DEFICIT)	(814,443)	(112,308)	(60,227)	(53,312)	(250)	(418)	(740)	(740)	(740)	(740)	(740)	(740)	(740)	(740)	(740)	
PRIOR PERIOD ADJUSTMENT	131,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
FUND BALANCE	\$ 312,537	\$ 200,229	\$ 140,002	\$ 86,690	\$ 139,752	\$ 86,272	\$ 85,532	\$ 84,792	\$ 84,792	\$ 84,052	\$ 84,052	\$ 83,312	\$ 83,312	\$ 82,572	\$ 82,572	
FUND BALANCE ALLOCATION: Reserved for Signal	\$ 312,537	\$ 200,229	\$ 140,002	\$ 86,690	\$ 139,752	\$ 86,272	\$ 85,532	\$ 84,792	\$ 84,792	\$ 84,052	\$ 84,052	\$ 83,312	\$ 83,312	\$ 82,572	\$ 82,572	

## Capital Projects Fund Fiscal Year 2014-15

Program	Description	FY 2013-14 <u>Budget</u>	FY 2014-15 <u>Budget</u>
430	Transfer To 2008 Bond Fund	\$ -	\$ -
545	Bond Issuance Costs	450	750
550	Debt Service/Principal	-	-
550	Debt Service/Interest	-	-
<b>Total</b>		<u>\$ 450</u>	<u>\$ 750</u>

Percent Difference

66.67%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 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	-	-	-	53,016	-	-	-
10-68-430-501	Drainage Improvements	-	-	-	-	-	-	-
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	Borse Community Park Improvements	-	-	-	-	-	-	-
10-68-540-423	Traffic Signal-Plainfield & Garfield Road	-	-	-	-	-	-	-
10-68-545-409	Land Acquisition	-	-	-	-	-	-	-
10-68-545-410	Lane Court Bridge Project	-	-	-	-	-	-	-
10-68-545-411	75Th Street Extension	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	428	450	428	750
10-68-550-401	Debt Service-Principal	-	-	-	-	-	-	-
10-68-550-402	Debt Service-Interest	-	-	-	-	-	-	-
10-68-550-403	Reimbursement Developer Contributions	-	-	-	-	-	-	-
<b>*** TOTAL</b>	Capital Projects Fund	<b>903,988</b>	<b>118,908</b>	<b>60,428</b>	<b>53,444</b>	<b>450</b>	<b>428</b>	<b>750</b>

<b>Difference from Budget 13-14 to Proposed 14-15:</b>	<b>\$</b>	<b>300</b>	<b>66.67%</b>
<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>	<b>\$</b>	<b>(22)</b>	<b>-4.89%</b>
<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>	<b>\$</b>	<b>322</b>	<b>75.23%</b>

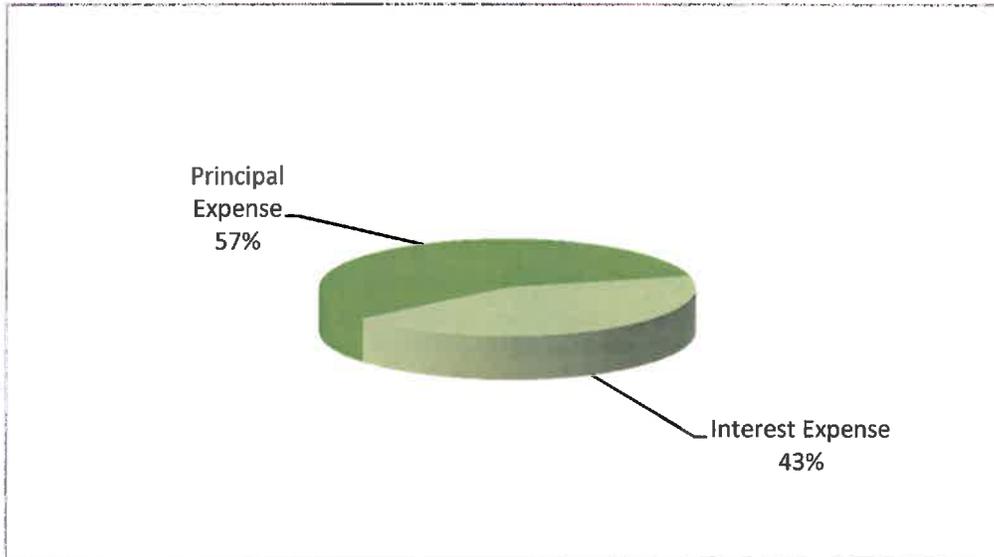
**FINANCIAL SUMMARY - FY 2014-15  
2008 BOND FUND**

**5 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	Year 1	Year 2	Year 3	Year 4	Year 5
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	ESTIMATED	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18
							PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
							BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
FUND BALANCE	\$ -	\$ -	\$ 159	\$ 84	\$ 84	\$ 84	\$ 84	\$ 84	\$ 85	\$ 85	\$ 85
REVENUES-BASE	197,450	159,903	156,669	158,744	160,556	160,556	156,956	158,357	154,556	155,756	156,756
OPERATING EXPENSES-BASE	197,450	159,744	156,744	158,744	160,556	160,556	156,956	158,356	154,556	155,756	156,756
CAPITAL EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	197,450	159,744	156,744	158,744	160,556	160,556	156,956	158,356	154,556	155,756	156,756
<b>NET SURPLUS (DEFICIT)</b>	<b>-</b>	<b>159</b>	<b>(75)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCE	\$ -	\$ 159	\$ 84	\$ 84	\$ 84	\$ 84	\$ 84	\$ 85	\$ 85	\$ 85	\$ 85

## 2008 Bond Fund Fiscal Year 2014-15

Program	Description	FY 2013-14 <u>Budget</u>	FY 2014-15 <u>Budget</u>
550	Principal Expense	\$ 90,000	\$ 90,000
410	Interest Expense	<u>70,556</u>	<u>66,956</u>
Total		<u>\$ 160,556</u>	<u>\$ 156,956</u>
		Percent Difference	-2.24%



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	2008 Bond Fund							
	EXPENDITURES							
11-70-550-401	Bond Principal Expense	80,000	80,000	80,000	85,000	90,000	90,000	90,000
11-70-550-402	Bond Interest Expense	117,450	79,744	76,744	73,744	70,556	70,556	66,956
** TOTAL	2008 Bond Fund	197,450	159,744	156,744	158,744	160,556	160,556	156,956
*** TOTAL	2008 Bond Fund	197,450	159,744	156,744	158,744	160,556	160,556	156,956
<b>Difference from Budget 13-14 to Proposed 14-15:</b>							\$ (3,600)	-2.24%
<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>							\$ -	0.00%
<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>							\$ (3,600)	-2.24%

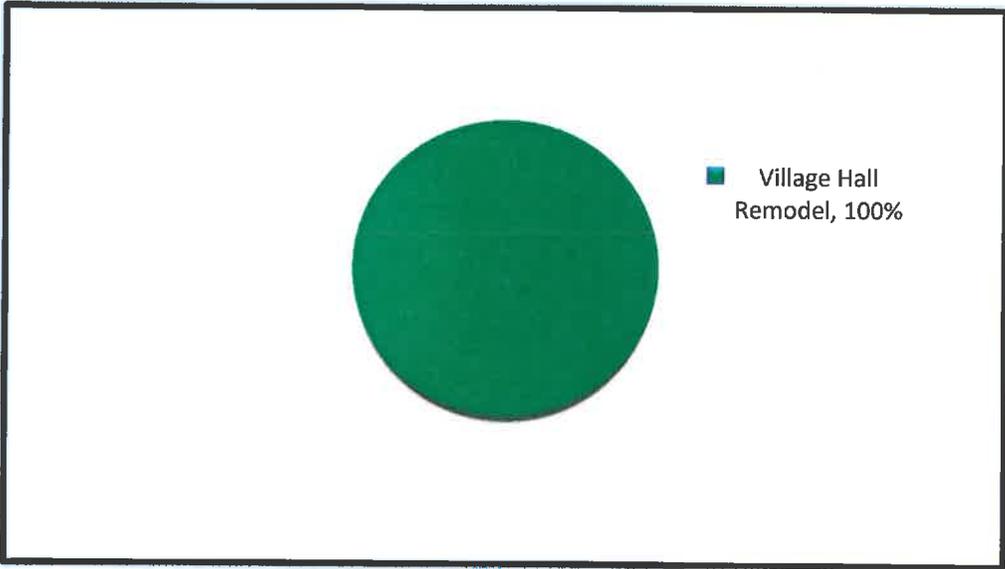
**FINANCIAL SUMMARY - FY 2014-15  
LAFER FUND  
3 YEAR HISTORY AND 5 YEAR FORECAST**

	FY 11-12 ACTUAL*	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year				
					FY 14-15 PROPOSED BUDGET	Year 2 FY 15-16 PROPOSED BUDGET	Year 3 FY 16-17 PROPOSED BUDGET	Year 4 FY 17-18 PROPOSED BUDGET	Year 5 FY 18-19 PROPOSED BUDGET
FUND BALANCE	\$ -	\$ 3,165,453	\$ 3,165,453	\$ 3,168,196	\$ 1,062,877	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
REVENUES-BASE	3,165,453	2,743	2,750	500	700,250	-	-	-	-
OPERATING EXPENSES-BASE	-	-	-	-	-	-	-	-	-
CAPITAL EXPENSES-BASE	-	-	3,168,187	2,105,819	1,063,127	-	-	-	-
TOTAL EXPENSES	-	-	3,168,187	2,105,819	1,063,127	-	-	-	-
<b>NET SURPLUS (DEFICIT)</b>	<b>3,165,453</b>	<b>2,743</b>	<b>(3,165,437)</b>	<b>(2,105,319)</b>	<b>(362,877)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND BALANCE	\$ 3,165,453	\$ 3,168,196	\$ 16	\$ 1,062,877	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000

\* Fund was established in FY 11/12.

## Land Acquisition, Facility Expansion & Renovation Fund Fiscal Year 2014-15

Program	Description	FY 2013-14 <u>Budget</u>	FY 2014-15 <u>Budget</u>
910	Land Acquisition	\$ 2,593,187	\$ -
920	Engineering	50,000	-
930	Village Hall Remodel	-	1,063,127
930	Park Improvements/Facilities	500,000	-
940	Transfer to General Fund	<u>25,000</u>	<u>-</u>
Total		<u>\$ 3,168,187</u>	<u>\$ 1,063,127</u>



**VILLAGE OF WILLOWBROOK  
ADMINISTRATIVE BUDGET  
MAY 1, 2014 - APRIL 30, 2015**

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund							
	EXPENDITURES							
14-75-910-409	Land Acquisition	-	-	-	-	2,593,187	1,813,819	-
14-75-920-245	Engineering	-	-	-	-	50,000	50,000	-
14-75-930-410	Village Hall Remodel (835 Midway)	-	-	-	-	-	-	1,063,127
14-75-930-411	Police Dept Remodel (7760 Quincy)	-	-	-	-	-	-	-
14-75-930-415	Park Improvements: Facilities	-	-	-	-	500,000	217,000	-
14-75-940-501	Transfer to General Fund	-	-	-	-	25,000	25,000	-
** TOTAL	Land Acquisition, Facility Expansion & F	-	-	-	-	3,168,187	2,105,819	1,063,127
**** TOTAL	Land Acquisition, Facility Expansion & F	-	-	-	-	3,168,187	2,105,819	1,063,127
<b>Difference from Budget 13-14 to Proposed 14-15:</b>							\$	(2,105,060)
<b>Difference from Budget 13-14 to Estimated Actual 13-14:</b>							\$	(1,062,368)
<b>Difference from Estimated Actual 13-14 to Proposed 14-15:</b>							\$	(1,042,692)

# CAPITAL BUDGET



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

### **THE PROCESS**

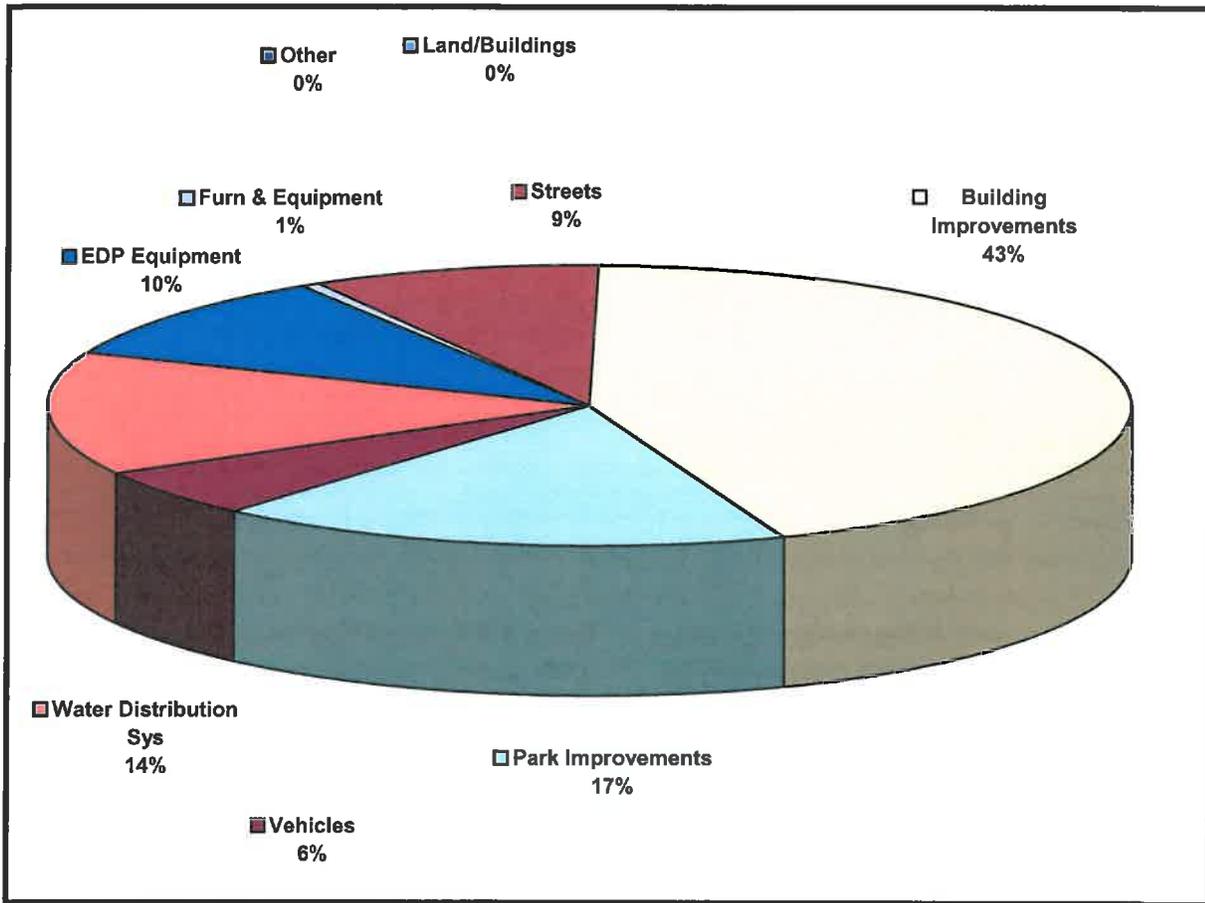
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan, a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues 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 2014-15 operating budget.

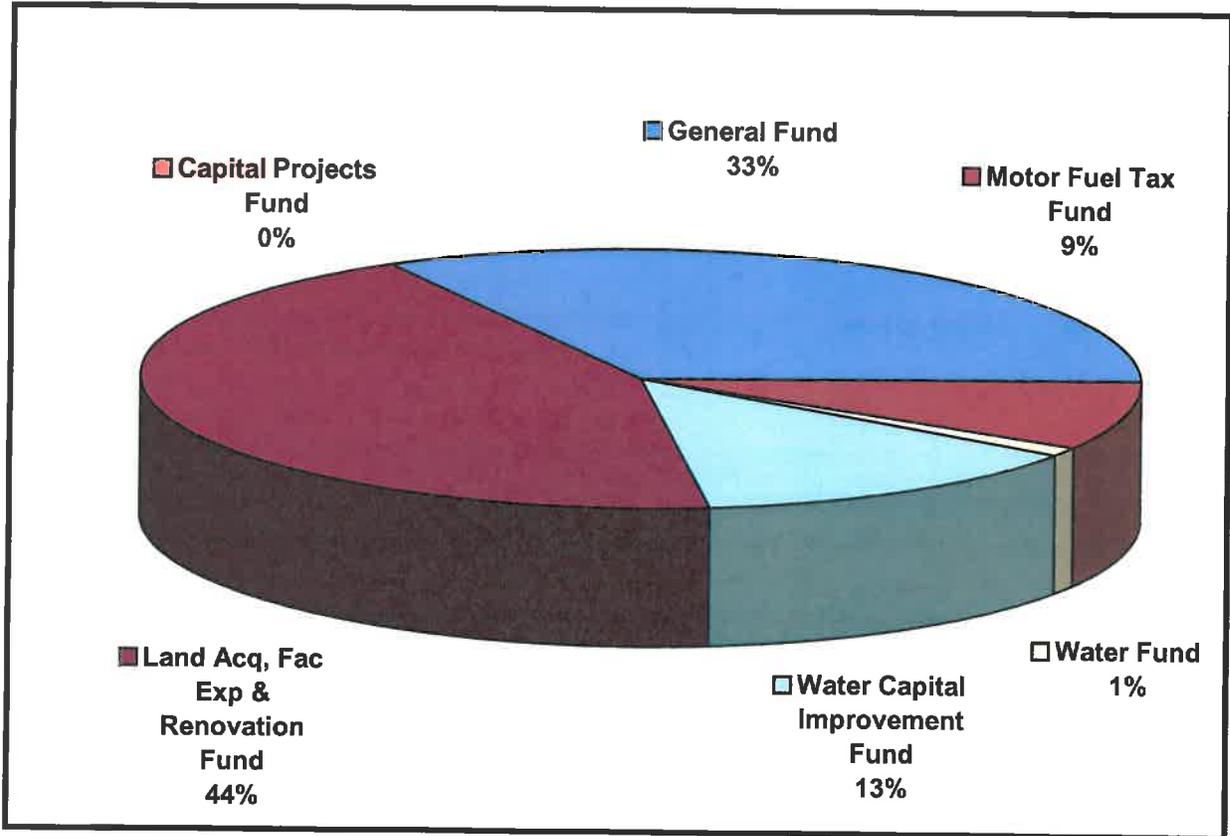
For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. Typically, vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are capital items.

**CAPITAL EXPENDITURES BY TYPE  
FISCAL YEAR 2014-15**



<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>PERCENT</u>
LAND/BUILDINGS	\$0	0%
STREETS	\$210,000	8.6%
BUILDING IMPROVEMENTS	\$1,063,127	43.8%
PARK IMPROVEMENTS	\$422,000	17.4%
VEHICLES	\$134,000	5.5%
WATER DIST. SYSTEM	\$341,000	14.0%
EDP EQUIPMENT	\$245,549	10.1%
FURNITURE & EQUIPMENT	\$13,500	0.6%
OTHER	\$750	0.0%
<b>TOTAL</b>	<b>\$2,429,926</b>	<b>100%</b>

**FUNDING SOURCES FOR CAPITAL EXPENDITURES  
FISCAL YEAR 2014-15**



<u>FUND</u>	<u>AMOUNT</u>	<u>PERCENT</u>
GENERAL FUND	\$800,049	32.9%
MOTOR FUEL TAX FUND	\$210,000	8.6%
WATER FUND	\$30,000	1.2%
WATER CAP IMPROV FUND	\$326,000	13.4%
CAPITAL PROJECTS FUND	\$750	0.03%
LAND ACQ, FAC EXP & REN	\$1,063,127	43.8%
TOTAL	\$2,429,926	100%

**Village of Willowbrook  
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
<b>General Corporate Fund</b>						
<b>Village Board &amp; Clerk - Capital Improvements</b>						
01-05-425-611	Furniture & Office Equipment	-	-	-	3,586	-
01-05-425-641	E D P Equipment	-	-	-	1,029	-
* TOTAL	Capital Expenditures	-	-	-	4,615	-
<b>Administration - Capital Improvements</b>						
01-10-485-602	Building Improvements	1,800	9,925	20,487	672	-
01-10-485-611	Furniture & Office Equipment	-	22,347	170	500	500
01-10-485-625	Vehicles - New & Other	-	-	-	-	-
01-10-485-641	E D P Equipment	-	-	-	-	-
01-10-485-651	Land Acquisition	2,590	135	4,357	94,662	32,662
* TOTAL	Capital Expenditures	4,390	32,407	47,014	95,834	33,162
<b>Planning &amp; Development - Capital Improvements</b>						
01-15-540-641	EDP New Equipment	622	-	3,259	496	496
* TOTAL	Capital Expenditures	622	-	3,259	496	496
<b>Parks &amp; Recreation - Capital Improvements</b>						
01-20-595-641	EDP Equipment	661	-	2,173	331	331
01-20-595-643	Pond Improvements	-	-	-	-	-
01-20-595-691	Recreation Equipment	-	-	-	-	-
01-20-595-692	Landscaping	-	-	-	-	-
01-20-595-693	Court Improvements	56,100	-	-	-	-
01-20-595-694	Maintenance - Parking Facilities	-	-	14,669	-	-
01-20-595-695	Park Improvements-Neighborhood Parks	189	51,707	39,226	1,440	422,000
01-20-595-696	Community Park Development	-	690	-	-	-
* TOTAL	Capital Expenditures	56,950	52,397	56,068	1,771	422,331
<b>Finance - Capital Improvements</b>						
01-25-625-611	Furniture & Office Equipment	-	-	170	-	-
01-25-625-641	E D P Equipment	1,052	-	6,518	993	200,993
* TOTAL	Capital Expenditures	1,052	-	6,688	993	200,993
<b>Police - Capital Improvements</b>						
01-30-680-611	Furniture & Office Equipment	5,875	4,596	-	8,059	-
01-30-680-622	Radio Equipment	-	-	-	-	13,000
01-30-680-625	New Vehicles	57,913	987	-	72,123	104,000
01-30-680-641	EDP New Equipment	4,746	2,015	28,243	4,302	10,571
01-30-680-642	Copy Machine	-	-	-	-	-
* TOTAL	Capital Expenditures	68,534	7,598	28,243	84,484	127,571
<b>Public Works - Capital Improvements</b>						
01-35-765-625	Vehicles - New & Other	-	29,375	-	35,000	15,000
01-35-765-626	Equipment - Snow	-	-	4,600	-	-
01-35-765-640	Landscape Improvements/Entry Signs	-	-	-	-	-
01-35-765-641	EDP Equipment	757	-	13,001	496	496
01-35-765-684	Street Maintenance Contract	-	-	5,000	-	-
01-35-765-685	Street Improvements	-	-	-	-	-
* TOTAL	Capital Expenditures	757	29,375	22,601	35,496	15,496
<b>Building &amp; Zoning - Capital Improvements</b>						
01-40-835-611	Furniture & Office Equipment	-	-	-	-	-
01-40-835-641	EDP New Equipment	622	-	-	-	-
* TOTAL	Capital Expenditures	622	-	-	-	-
<b>**TOTAL</b>	<b>General Corporate Fund</b>	<b>132,927</b>	<b>121,777</b>	<b>163,873</b>	<b>223,689</b>	<b>800,049</b>

**Village of Willowbrook  
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
<b><u>Water Fund</u></b>						
<b>Water Fund - Capital Improvements</b>						
02-50-440-626	Vehicles - New & Other	-	1,980	-	35,000	15,000
02-50-440-643	Painting - Tank Washing/Hydrants	-	10,600	-	-	-
02-50-440-692	Security System	3,700	-	-	-	-
02-50-440-694	Distribution System Replacement	13,439	19,760	32,546	25,000	15,000
02-50-440-695	EDP	972	-	-	-	-
<b>* TOTAL</b>	<b>Water Fund</b>	<b>18,111</b>	<b>32,340</b>	<b>32,546</b>	<b>60,000</b>	<b>30,000</b>
<b><u>Motor Fuel Tax Fund</u></b>						
04-56-430-684	Street Maintenance Contract	181,509	267,524	186,000	132,480	210,000
04-56-430-685	LAP Project	14,745	-	-	-	-
<b>** TOTAL</b>	<b>Motor Fuel Tax Fund</b>	<b>196,254</b>	<b>267,524</b>	<b>186,000</b>	<b>132,480</b>	<b>210,000</b>
<b><u>Water Capital Improvements Fund</u></b>						
09-65-440-600	Water System Improvements	5,000	25,144	26,964	-	15,000
09-65-440-601	Water Main Extensions	-	-	24,480	-	-
09-65-440-602	MTU Replacement	-	-	3,202	24,000	285,000
09-65-440-603	Valve Insertion Program	17,167	5,194	1,651	6,000	6,000
09-65-440-604	Water Tank Repairs	-	-	-	-	20,000
<b>* TOTAL</b>	<b>Water Capital Improvements Fund</b>	<b>22,167</b>	<b>30,338</b>	<b>56,297</b>	<b>30,000</b>	<b>326,000</b>
<b><u>Capital Projects Fund</u></b>						
10-68-540-408	Architect Fees	-	-	-	-	-
10-68-540-415	Public Works Facility	-	-	-	-	-
10-68-540-416	Village Hall Garage Renovation	9,854	-	-	-	-
10-68-545-411	75th Street Extension	-	-	-	-	-
10-68-545-414	Bond Issuance Costs	428	428	428	428	750
<b>* TOTAL</b>	<b>Capital Projects Fund</b>	<b>10,282</b>	<b>428</b>	<b>428</b>	<b>428</b>	<b>750</b>
<b><u>Land Acquisition, Facility Expansion &amp; Renovation Fund</u></b>						
14-75-910-409	Land Acquisition	-	-	-	1,813,819	-
14-75-920-245	Engineering	-	-	-	50,000	-
14-75-930-410	Village Hall Remodel (835 Midway)	-	-	-	-	1,063,127
14-75-930-411	Police Dept Remodel (7760 Quincy)	-	-	-	-	-
14-75-930-415	Park Improvements/Facilities	-	-	-	217,000	-
<b>* TOTAL</b>	<b>Land Acquisition, Facility Expansion &amp; Renovation Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,080,819</b>	<b>1,063,127</b>
<b>TOTAL</b>		<b>\$ 379,741</b>	<b>\$ 452,407</b>	<b>\$ 439,144</b>	<b>\$ 2,527,416</b>	<b>\$ 2,429,926</b>

## **CAPITAL IMPROVEMENTS DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET**

The FY 2014-15 Operating Budget contains the following items, which are considered “Capital Improvements”. Normally, the nature of capital expenditures is replacement items such as vehicles, furniture and equipment. The capital projects in the FY 2014-15 plan do not require additional personnel but may require overtime for certain projects.

The following is a description of the more significant capital expenditures and the impacts to the current and future operating budgets.

### **Administration Department**

- \$32,662 is budgeted for EDP equipment; the Village began an electronic document archiving project in FY 2013-14 at a total cost of \$120,000, and the project is projected to finish in FY 2014-15. Also included in this total is licensing fees to access the electronic files and scanners for Village staff to use for future documents. Once the existing files are scanned and destroyed, space formerly used to house the documents would be converted back to garage space. Existing revenue sources will be used to fund the project.

Estimated impact to current operating budget: \$0.

Estimated impact to future operating budgets: \$0.

### **Parks and Recreation Department**

- \$422,000 is budgeted for park improvements, of which \$400,000 is for the comprehensive renovation of Willow Pond Park. The project, which is one of the items noted in the Village’s 2013-2017 Comprehensive Park and Recreation Master Plan, will be completed in two phases over two fiscal years at a total cost of \$800,000. The project has been awarded an OSLAD grant from the Illinois Department of Natural Resources in the amount of 50% of the total project costs, not to exceed \$400,000, which will be reimbursed to the Village at the completion of the project. Accumulated General Fund reserves will be used to advance fund the project, with the reimbursement to go back into the General Fund.

Estimated impact to current operating budget: \$0.

Estimated impact to future operating budgets: \$400,000 of revenue is expected to be reimbursed, which will occur in either FY 2015-16 or FY 2016-17.

### **Finance Department**

- \$200,993 is budgeted for EDP equipment, of which \$200,000 is earmarked for a new Enterprise Resource Planning (ERP) system to replace the Village’s 20+ year old financial software. Approximately \$15,000 is spent annually for the current financial software provider on maintenance and upgrades needed to create custom

reports and modify the programs to comply with new accounting and federal and state tax reporting requirements. Since a new system has not yet been selected, the cost savings for the customization is not yet known. Accumulated General Fund reserves will be used to pay for the software.

Estimated impact to current operating budget: \$0.

Estimated impact to future operating budgets: \$0.

### **Police Department**

- \$104,000 is budgeted to replace the Police Chief's vehicle (\$29,365) and two squad cars (\$37,317 each) in accordance with the Capital Improvement Plan. Due to the heavy use of these vehicles, the patrol squads are scheduled for replacement every 4 years while the chief's vehicle is replaced about every 6 years. As the Village makes a conscious effort to defer unnecessary capital expenditures, one of the two squads was in good shape and was actually in service about 6 years. Existing revenue sources will be used to purchase the vehicles.

Estimated impact to current operating budget: Proceeds from the sale of capital assets that have been removed from service are typically \$2,000-\$4,000 per vehicle, and are budgeted as revenues in the General Fund.

Estimated impact to future operating budgets: \$0.

### **Public Works Department/Water Fund**

- One-half of the cost of the replacement of the 2006 Ford F-350 is budgeted in the public works department of the General Fund with the other half included in the Water Fund budget for a total cost of \$30,000. Existing revenue sources will be used to purchase the vehicle.

Estimated impact to current operating budget: Proceeds from the sale of capital assets that have been removed from service are typically \$2,000-\$4,000 per vehicle, and are budgeted as revenues in the General Fund.

Estimated impact to future operating budgets: \$0.

### **Motor Fuel Tax Fund**

- 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 2014-15 Street Maintenance Program total \$210,000, which will be paid for with normal recurring MFT revenues.

Estimated impact to current operating budget: \$0.

Estimated impact to future operating budgets: By limiting the current road program to only the most critical needs, the Village will be able to incrementally save Motor Fuel Tax revenues to fund its portion of the Federal Surface Transportation Program (STP) in FY 2016-17. The estimated savings in FY 2014-15 to be applied to future projects is \$31,816.

The street maintenance program is the largest single ongoing program, which 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.

### **Water Capital Improvements Fund**

- In FY 2014-15, the Village will continue a program which commenced last year to replace water meter transmission units (MTUs) which are failing prematurely due to battery issues; \$285,000 is budgeted for this project and will be paid for with current fund reserves. Over time, fully functioning meters will reduce staff overtime costs, as visits to reread meters and replace them will decrease, although in the near term overtime may increase as battery change outs occur. Also, accurate readings may increase or decrease water charges for service revenue as correct bills are sent.

Estimated impact to current operating budget: While this capital item will be paid for in the Water Capital Improvements Fund, staff overtime is budgeted for in the Water (Operating) Fund. The overtime budget has been increased by 10% or about \$3,000, and an additional \$4,600 was added to the seasonal labor salary line item in the Water Fund to account for the time spent to complete the battery replacements.

Estimated impact to future operating budgets: An exact amount is unknown at this time, but likely a slight decrease in overtime in the Water Fund.

- Also in FY 2014-15, the Village has budgeted \$20,000 for the engineering portion of the first of three water towers that need to be repainted. The total cost of this project is about \$1.9 million, and will be paid over four fiscal years as follows: \$468,000 in FY 2015-16, \$586,000 in FY 2016-17, \$360,000 in FY 2017-18, and \$459,000 in FY 2018-19. It is anticipated that the Village will finance the project using a combination of low interest IEPA loan or bond proceeds and future reserves (which are annually contributed to the Water Capital Improvements Fund by the Water Fund).

Estimated impact to current operating budget: \$0 has been included in the budget, however if technical engineering assistance is needed in applying for a loan, then the Water Fund will absorb the fees using current water revenues.

Estimated impact to future operating budgets: A \$1.0 million IEPA loan is expected to cost the Village around \$1,214,900 to repay using a 20 year amortization; this equates to about \$60,000 in annual debt service costs to the Water Fund for the next 20 years. If a \$1.0 million bond was issued, the Water Fund's share would also be approximately \$60,000 annually over 20 years.

### **Land Acquisition, Facility Expansion and Renovation Fund**

- During FY 2013-14, the Village purchased two additional buildings in order to create a Municipal Campus. The first building purchased at 825 Midway Drive will be renovated during FY 2014-15 at a budgeted cost of \$1,063,127, and will become the new Village Hall. Existing fund reserves are to be used for this project. Once that is completed, the existing Village Hall/police department at 7760 Quincy Street will be renovated during FY 2015-16. The cost of that renovation has not yet been determined, but estimates are \$1.5-\$2.0 million. It is anticipated that a combination of General Fund transfers and external financing will be used to complete that phase. The second building purchased at 835 Midway Drive is expected to be renovated in FY 2016-17 and will be used as a Community Center to house various Village park and recreation programs, Village Board meetings, and other community events. Fund reserves or financing may be used for that phase.

Estimated impact to current operating budget: As a result of the purchase of the two new buildings, utility and maintenance costs in the General Fund Administration Department have been increased by about \$30,700. However, one of the buildings has a current tenant, and as the Village is continuing the lease with the tenant the Village has added rental income of \$82,500 to the General Fund.

Estimated impact to future operating budgets: The increased utility and maintenance costs will recur in future budgets in perpetuity. The rental income of \$82,500 will recur in FY 2015-16, and an additional \$13,750 of income is projected in FY 2016-17, at which time the lease will terminate. If external financing for the police department is used solely, the cost to the Village will range from \$2.3 - \$3.0 million for repayment of the debt, and the expected annual debt service which would be paid from the General Fund would be \$67,000 - \$102,000 annually until 2029, then \$222,000-\$255,000 annually until the maturity of the bonds (2035), due to the expected structuring of principal repayments to "wrap" around the repayment schedule of the Village's existing 2008 Series bonds.

# Village of Willowbrook Capital Improvement Plan

Fiscal Year  
Purchased      2014-2015    2015-2016    2016-2017    2017-2018    2018-2019    Totals

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

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							\$0
Village Hall Cabinet & Countertop Replacement	2013						\$0
Village Hall Council Chambers Flooring							\$0
Village Hall Council Chambers Window Treatments	2013						\$0
Village Hall Façade Signage							\$0
Keypad System							\$0
<b>TOTAL BUILDING IMPROVEMENTS</b>		<b>\$0</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,000</b>

FURNITURE & OFFICE EQUIPMENT - 01-10-485-611							
Administrator- Furniture	2007	\$500					\$500
Copier	2011						\$0
Telephones	2006						\$0
Fax Machine	2007						\$0
GIS							\$0
Document Imaging							\$0
Community Access Computer	2005						\$0
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>\$500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500</b>

Vehicles 01-10-485-625							
Administrator's Vehicle Ford Explorer (#76) (6 Year Replac)	2008		\$30,000				\$30,000
<b>VEHICLES TOTAL</b>		<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>

EDP							
Computers 01-10-485-641							
Executive Secretary - Cindy	2011?	\$367	\$367	\$367	\$367	\$367	\$1,835
Village Administrator - Tim	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Management Analyst - Garrett	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
General Administrative (notebook)	2007	\$365	\$365	\$365	\$365	\$365	\$1,825
File Server (Admin share)	2007						\$0
Printer	2008						\$0
Document Archival System	2013/14	\$31,196					\$31,196
<b>EDP TOTAL</b>		<b>\$32,662</b>	<b>\$1,466</b>	<b>\$1,466</b>	<b>\$1,466</b>	<b>\$1,466</b>	<b>\$38,526</b>

<b>ADMINISTRATION TOTAL</b>		<b>\$33,162</b>	<b>\$35,466</b>	<b>\$1,466</b>	<b>\$1,466</b>	<b>\$1,466</b>	<b>\$73,026</b>
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PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Planner 01-15-540-611 - Furniture	2007						\$0
GIS							\$0
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

EDP							
Computers 01-15-540-641							
Joann- 1/2 Planning - 1/2 Building	2007	\$183	\$183	\$183	\$183	\$183	\$915
Planner	2007	\$313					\$313
File Server (Planning share)	2007						\$0
Printer	2008						\$0
<b>EDP TOTAL</b>		<b>\$496</b>	<b>\$183</b>	<b>\$183</b>	<b>\$183</b>	<b>\$183</b>	<b>\$1,228</b>

<b>PLANNING &amp; ECONOMIC DEV TOTAL</b>		<b>\$496</b>	<b>\$183</b>	<b>\$183</b>	<b>\$183</b>	<b>\$183</b>	<b>\$1,228</b>
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PARKS & RECREATION							
EDP							
Computers 01-20-595-641							
Supr. of Parks - Kristin	2007	\$331	\$367	\$367	\$367	\$367	\$1,799

Fiscal Year

Purchased

	2007	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Totals
Parks and Rec Supervisor - n/a							\$0
<b>EDP TOTAL</b>		\$331	\$367	\$367	\$367	\$367	\$1,799
<b>POND IMPROVEMENTS 01-20-595-643</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>RECREATIONAL EQUIPMENT 01-20-595-691</b>							
Playground Equipment			\$88,000	\$93,000	\$96,000	\$98,880	\$375,880
Playground Equipment-Lake Hinsdale							\$0
Playground Equipment-Willow Pond							\$0
Playground Equipment-Ridgemoor							\$0
Playground Equipment-Community Park							\$0
<b>TOTAL RECREATION EQUIPMENT</b>		\$0	\$88,000	\$93,000	\$96,000	\$98,880	\$375,880
<b>COURT IMPROVEMENTS - 01-20-595-693</b>							
Court Improvements-Community Park	2008						\$0
Court Improvements-Waterford Park							\$0
<b>TOTAL COURT IMPROVEMENTS</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>PARK IMPROVEMENTS - 01-20-595-695</b>							
Park Improvements - Willow Pond Park		\$400,000	\$426,000				\$826,000
Green Region Park (ComEd)		\$22,000					\$22,000
Neighborhood Park Gazebos/Shelters							\$0
Community Park Ball Field Lighting							\$0
Community Park Tot Lot	2008						\$0
Borse Dugout Canopies	2013						\$0
Park Improvements - Backstops	2011						\$0
Park Improvements - Entrance Signs	2011						\$0
<b>TOTAL PARK IMPROVEMENTS</b>		\$422,000	\$426,000	\$0	\$0	\$0	\$848,000
<b>MAINTENANCE EQUIPMENT 01-20-595-694</b>							
Parking Facilities							\$0
Ball Field Tractor	2008						\$0
<b>TOTAL MAINTENANCE EQUIPMENT</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>COMMUNITY PARK 01-20-595-696</b>							
Community Park Parking Lot Expansion							\$0
Community Park Toilet/Concession/Bldg	2007						\$0
<b>TOTAL COMMUNITY PARK IMPROVEMENTS</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL IMPROVEMENTS LESS EDP</b>		\$422,000	\$514,000	\$93,000	\$96,000	\$98,880	\$1,223,880
<b>PARKS &amp; RECREATION TOTAL</b>		\$422,331	\$514,367	\$93,367	\$96,367	\$99,247	\$1,225,679
<b>FINANCE DEPARTMENT</b>							
<b>FURNITURE &amp; OFFICE EQUIPMENT</b>							
Furniture & Equipment		\$0	\$0	\$0	\$0	\$0	\$0
<b>EDP</b>							
<b>Computers 01-25-625-641</b>							
Receptionist	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		\$200,000					\$200,000
<b>EDP TOTAL</b>		\$200,993	\$1,101	\$1,101	\$1,101	\$1,101	\$205,397
<b>FINANCE DEPARTMENT TOTAL</b>		\$200,993	\$1,101	\$1,101	\$1,101	\$1,101	\$205,397
<b>POLICE DEPARTMENT</b>							
<b>Equipment - AED 01-30-680-611</b>							
Squad 51	2006						\$0
Squad 52	2006						\$0
Squad 53	2006						\$0
Squad 54	2006						\$0
Squad 55	2006						\$0
Squad 56	1999						\$0
Squad 57	1999						\$0
Squad 58	2013						\$0
Squad 59	2008						\$0
Squad 66							\$0
Front Office							\$0
Lock-up	2008						\$0
Village Hall	2008						\$0

	Fiscal Year Purchased	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Totals
<b>FURNITURE &amp; EQUIPMENT - SUBTOTAL</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Equipment - Administrative</b>							
<u>General Office</u>							
AV Monitors	1999 (rebuilt 2003)						\$0
Keypad System	1990						\$0
Card Reader System	1990		\$10,000				\$10,000
Fax Machine (4YR LC)	2003						\$0
Copier Storage Area	1990						\$0
Typewriter	2001						\$0
<u>Chief</u>							
Fax Machine	2005						\$0
<u>Patrol</u>							
Typewriter	2003						\$0
<u>Lock Up</u>							
Video Camera	1990						\$0
<u>Parking Lot</u>							
Video Camera	1999 (rebuilt 2003)						\$0
Crowd Control Launcher	2003						\$0
Internal/External Video/Audio Monitoring System With Recording Capability							\$0
<b>TOTAL ADMIN. EQUIPMENT COSTS - SUBTOTAL</b>		\$0	\$10,000	\$0	\$0	\$0	\$10,000
<b>IN-CAR VIDEO CAMERAS</b>							
50							\$0
51	2003						\$0
52	2006						\$0
53	2000						\$0
54	2005						\$0
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
<b>VIDEO CAMERAS SUBTOTAL</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Furniture</b>							
General Office	2003						\$0
Chief	2005						\$0
Ops/Admin.	Various						\$0
Detectives	2000						\$0
Lunch Room	Various						\$0
Interview 1	2005		\$7,500				\$7,500
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						\$0
Exhaust fan - evidence room	2013						\$0
Evidence	1990						\$0
Patrol - reserve ammo safe	2011						\$0
Locker Room1	1990						\$0
Locker Room2	1990						\$0
Storage Room	1990						\$0
<b>FURNITURE SUBTOTAL</b>		\$0	\$7,500	\$0	\$0	\$0	\$7,500
<b>TOTAL FURNITURE &amp; EQUIPMENT 01-30-680-611</b>		\$0	\$17,500	\$0	\$0	\$0	\$17,500
Base Radios 01-485-622 - General Office	2006						\$0

Fiscal Year  
Purchased

		2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Totals
<b>Car Radios 01-30-680-622</b>							
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
<b>CAR RADIO SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Portable Radios 01-30-680-622</b>							
500	2000	\$3,000					\$3,000
501	2006	\$3,000					\$3,000
502	2006	\$3,000					\$3,000
503	2006	\$4,000					\$4,000
504	2004						\$0
505	2005						\$0
506	2005						\$0
509	2006						\$0
510	1995						\$0
511	2005						\$0
512	2006						\$0
513	2006						\$0
514	2006						\$0
515	2006						\$0
516	2006						\$0
517	2006						\$0
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
<b>PORTABLE RADIOS SUBTOTAL</b>		<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,000</b>
<b>RADIO EQUIPMENT TOTAL 01-30-680-622</b>		<b>\$13,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,000</b>
<b>BIKES 01-30-680-625</b>							
Bicycle1 01-485-625	2000						\$0
Bicycle2 01-485-625	2000						\$0
Bicycle3 01-485-625	2003						\$0
<b>BIKES SUBTOTAL 01-30-680-625</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>VEHICLES 01-30-680-625</b>							
Chief (#50) (6 Year Replacement)	2009	\$29,365					\$29,365
Patrol (#51) (4 Year Replacement)	2009	\$37,317					\$37,317
Patrol (#52) (4 Year Replacement)	2012				\$32,000		\$32,000
Patrol (#53) (4 Year Replacement) 2006	2007					\$34,000	\$34,000
Patrol (#54) (4 Year Replacement) 2002	2003			\$36,000			\$36,000
Patrol (#55) (4 Year Replacement) 2004	2004			\$36,000			\$36,000
Patrol (#56) (4 Year Replacement)	2011	\$37,318					\$37,318
Patrol (#57) (4 Year Replacement) 2005	2006				\$32,000		\$32,000
Patrol (#58) (4 Year Replacement) - Chevy Tahoe K-9	2013					\$36,000	\$36,000
Patrol (#59) (4 Year Replacement)	2009						\$0
Deputy Chief (#60) (6 Year Replacement) - Chevy Impala	2005						\$0
2006 Ford Explorer (#75) -Deputy Chief (6 Year Replacement)	2006						\$0

Fiscal Year

	Purchased	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Totals
Detective (#61) (6 Year Replacement) 2006	2007		\$30,000				\$30,000
Deputy Chief (#62) (6 Year Replacement)	2003			\$29,000			\$29,000
Detective (#63) (6 Year Replacement) Dodge Charger	2006		\$30,000				\$30,000
Detective Comdr. (#64) (6 Year Replacement) 2008	2009		\$36,000				\$36,000
Court Car (#65) DO NOT REPLACE	2004						\$0
K-9 (#66) 2005	Donated						\$0
DEA Task Force (#67) 2002	2003						\$0
<b>VEHICLE SUBTOTAL</b>		<b>\$104,000</b>	<b>\$96,000</b>	<b>\$101,000</b>	<b>\$64,000</b>	<b>\$70,000</b>	<b>\$435,000</b>
<b>VEHICLE TOTAL - 01-30-680-625</b>		<b>\$104,000</b>	<b>\$96,000</b>	<b>\$101,000</b>	<b>\$64,000</b>	<b>\$70,000</b>	<b>\$365,000</b>
<b>EDP</b>							
<b>Computers 01-30-680-641</b>							
General Office (535) - Debbie	2006	\$367	\$367	\$367	\$367	\$367	\$1,835
General Office (536) - Laurie	2006	\$367	\$367	\$367	\$367	\$367	\$1,835
General Office (537) - Lori	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
General Office (538) - General	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Chief	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Deputy Chief		\$367	\$367	\$367	\$367	\$367	\$1,835
Ops (notebook)	2007						\$0
Admin	2007						\$0
Detectives 1	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Detectives 2 (notebook)	2007						\$0
Cmdr Det (notebook)	2007						\$0
Commander 1	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Commander 2	n/a	\$367	\$367	\$367	\$367	\$367	\$1,835
Lockup	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Roll Call Rm 1	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Roll Call Rm 2	2007	\$367	\$367	\$367	\$367	\$367	\$1,835
Roll Call Rm 3	new	\$367	\$367	\$367	\$367	\$367	\$1,835
<b>COMPUTER SUBTOTAL</b>		<b>\$4,771</b>	<b>\$4,771</b>	<b>\$4,771</b>	<b>\$4,771</b>	<b>\$4,771</b>	<b>\$23,855</b>
<b>Printers</b>							
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
<b>PRINTER SUBTOTAL</b>		<b>\$800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$800</b>
<b>Servers &amp; Gateways</b>							
Network (PD server & share of email server)	2003						\$0
SWCD	2003						\$0
CJIS	2003	\$5,000					\$5,000
<b>SERVERS &amp; GATEWAYS SUBTOTAL</b>		<b>\$5,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,000</b>
<b>Other Hardware</b>							
Routers							\$0
Modems							\$0
<b>OTHER HARDWARE SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EDP COSTS - 01-30-680-641</b>		<b>\$10,571</b>	<b>\$4,771</b>	<b>\$4,771</b>	<b>\$4,771</b>	<b>\$4,771</b>	<b>\$29,655</b>
Copier 01-485-642	2000						\$0
<b>POLICE DEPARTMENT TOTAL</b>		<b>\$127,571</b>	<b>\$118,271</b>	<b>\$105,771</b>	<b>\$68,771</b>	<b>\$74,771</b>	<b>\$425,155</b>
<b>MUNICIPAL SERVICES - PUBLIC WORKS</b>							
<b>FURNITURE &amp; EQUIPMENT 01-35-765-642</b>							
Director Municipal Services - Furniture	2005						\$0
Salt Bins							\$0
<b>TOTAL FURNITURE &amp; EQUIPMENT</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Village Entry Signs 01-35-765-640</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Vehicles 01-35-765-625 (also see 02-50-440-626)</b>							
2008 Ford F-350 XL - Tony (5 year replacement)	2008		\$15,000				\$15,000
2006 Ford F-350 (#71) (5 Year Replac)	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						\$0

	Fiscal Year Purchased	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Totals
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
<b>VEHICLE TOTAL</b>		<b>\$15,000</b>	<b>\$27,500</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,500</b>
<b>EQUIPMENT - OTHER - 01-35-765-626</b>							
Snow Equipment		\$0	\$0	\$0	\$0	\$0	\$0
<b>OTHER EQUIPMENT TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LANDSCAPING 01-35-765-640</b>							
Rt. 83 Landscape Improvements (local share ITEP grant)				\$73,000			\$73,000
Village Entry Signs							\$0
<b>LANDSCAPING TOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$73,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$73,000</b>
<b>COMPUTERS - 01-35-765-641</b>							
Director of Municipal Services - Tim (01-545-641) - 50%	2007						\$0
Foreman - 50%	2007						\$0
Public Services Secretary - Virginia - 50%	2007	\$166	\$183	\$183	\$183	\$183	\$898
Public Works Garage - 50%	2007	\$165	\$183	\$183	\$183	\$183	\$897
Public Works Garage Kitchen - 50%	2007	\$165	\$183	\$183	\$183	\$183	\$897
File Server (PW share)							\$0
<b>COMPUTERS TOTAL</b>		<b>\$496</b>	<b>\$549</b>	<b>\$549</b>	<b>\$549</b>	<b>\$549</b>	<b>\$2,692</b>
<b>STREET MAINTENANCE CONTRACT 01-35-765-684</b>							
		\$0	\$0	\$0	\$0	\$0	\$0
<b>STREET IMPROVEMENTS 01-35-465-685</b>							
		\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL PUBLIC WORKS</b>		<b>\$15,496</b>	<b>\$28,049</b>	<b>\$118,549</b>	<b>\$549</b>	<b>\$549</b>	<b>\$163,192</b>

**MUNICIPAL SERVICES - BUILDING & INSPECTION**

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

**EDP**

<b>COMPUTERS - 01-40-815-401</b>							
Chief Building Inspector - Roy	2007		\$367	\$367	\$367	\$367	\$1,468
Municipal Services Secretary - Joanne 50%	2007		\$184	\$184	\$184	\$184	\$736
File Server (Building share)							\$0
Printer	2008						\$0
<b>COMPUTERS TOTAL</b>		<b>\$0</b>	<b>\$551</b>	<b>\$551</b>	<b>\$551</b>	<b>\$551</b>	<b>\$2,204</b>
<b>TOTAL BUILDING &amp; INSPECTION</b>		<b>\$0</b>	<b>\$25,551</b>	<b>\$551</b>	<b>\$551</b>	<b>\$551</b>	<b>\$27,204</b>

**TOTAL GENERAL FUND**

**\$800,049    \$728,188    \$320,988    \$168,988    \$177,868    \$2,126,081**

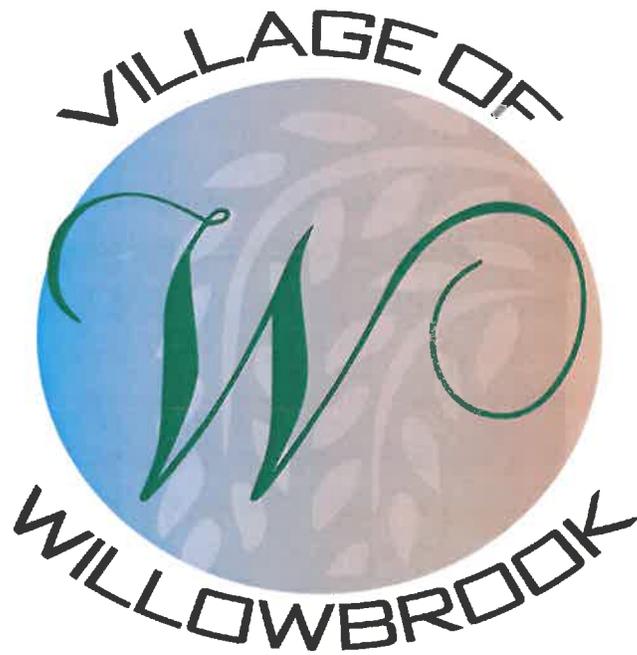
**WATER FUND EXPENDITURES**

**EDP**

<b>Computers 02-50-417-401</b>							
Director of Municipal Services - Tim (01-545-641) 50%	2013						\$0
Foreman Tony - 50%	2013						\$0
Public Works Garage - 50%	2013		\$184	\$184	\$184	\$184	\$736
Public Works Garage Kitchen - 50%			\$184	\$184	\$184	\$184	\$736
Public Services Secretary - Virginia 50%	2013		\$184	\$184	\$184	\$184	\$736
Public Works Pump House - 100%	2013		\$367	\$272	\$272	\$272	\$1,183
File Server (Water Fund share)	2013						\$0
<b>COMPUTERS TOTAL</b>		<b>\$0</b>	<b>\$919</b>	<b>\$824</b>	<b>\$824</b>	<b>\$824</b>	<b>\$3,391</b>
<b>Vehicles - 02-50-440-626 (also see 01-35-765-625)</b>							
2008 Ford F-350 XL - Tony (5 year replacement)	2008		\$15,000				\$15,000
2006 Ford F-350 (#71) (5 Year Replac)	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						\$0
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
<b>VEHICLE TOTAL - 02-50-440-626</b>		<b>\$15,000</b>	<b>\$27,500</b>	<b>\$45,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$87,500</b>
<b>OTHER PROJECTS</b>							
Tank Washing - 67th Street	2011						\$0
Tank Washing-Executive	2011						\$0
Tank Washing-Standpipe	2011						\$0
Pressure Adjusting- Door Replacement	2010						\$0
Water Pumps	2004						\$0
Tank Painting Standpipe	1999-2002						\$0

	Fiscal Year Purchased	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	Totals
Security System (02-50-440-692)	2013						\$0
Distribution System (Obsolete Hydrant R/R) 02-50-440-694		\$15,000	\$10,000	\$10,000			\$35,000
Pump House - Painting							\$0
<b>OTHER PROJECTS TOTAL</b>		<b>\$15,000</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>
<b>WATER FUND TOTAL</b>		<b>\$30,000</b>	<b>\$38,419</b>	<b>\$55,824</b>	<b>\$824</b>	<b>\$824</b>	<b>\$125,891</b>
<b>WATER CAPITAL FUND EXPENDITURES</b>							
Valve Insertion Program	2011	\$6,000					\$6,000
Water System Improvements		\$15,000					\$15,000
Water Valve Exercising Program	2011						\$0
Water Main Extension							\$0
Water Tower Repainting		\$20,000	\$468,000	\$586,000	\$360,000	\$459,000	\$1,893,000
MTU Replacement (09-65-440-602)		\$285,000					\$285,000
Total		<b>\$326,000</b>	<b>\$468,000</b>	<b>\$586,000</b>	<b>\$360,000</b>	<b>\$459,000</b>	<b>\$2,199,000</b>
<b>WATER CAPITAL FUND TOTAL</b>		<b>\$326,000</b>	<b>\$468,000</b>	<b>\$586,000</b>	<b>\$360,000</b>	<b>\$459,000</b>	<b>\$2,199,000</b>
<b>MFT EXPENDITURES</b>							
Street Maintenance Contract		\$210,000	\$267,000	\$250,000	\$250,000	\$250,000	\$1,227,000
STP Grant Project - Local Share			\$232,000				\$232,000
<b>MFT TOTAL</b>		<b>\$210,000</b>	<b>\$499,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$250,000</b>	<b>\$1,459,000</b>
<b>CAPITAL PROJECTS FUND EXPENDITURES</b>							
Public Works Facility							\$0
Public Works Facility - Architect Fees							\$0
Garage Renovation							\$0
Document Archival Project							\$0
Debt Service		\$750	\$750	\$750	\$750	\$750	\$3,750
<b>CAPITAL PROJECTS FUND TOTAL</b>		<b>\$750</b>	<b>\$750</b>	<b>\$750</b>	<b>\$750</b>	<b>\$750</b>	<b>\$3,750</b>
<b>LAND ACQUISITION, FACILITY EXPANSION &amp; RENOVATION FUND EXPENDITURES</b>							
Land Acquisition (14-75-910-409)							\$0
Engineering (14-75-920-245)							\$0
Facilities (14-75-930-415) - Village Hall Renov. (835 Midway)		\$1,063,127					\$1,063,127
Facilities (14-75-930-415) - Police Dept Renov. (7760 Quincy)			\$900,000				\$900,000
Facilities (14-75-930-415) - 825 Midway Dr.				\$400,000			\$400,000
Total		<b>\$1,063,127</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,963,127</b>
<b>LAND ACQUISITION, FACILITY EXPAN. &amp; RENOV. FUND TOTAL</b>		<b>\$1,063,127</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,963,127</b>

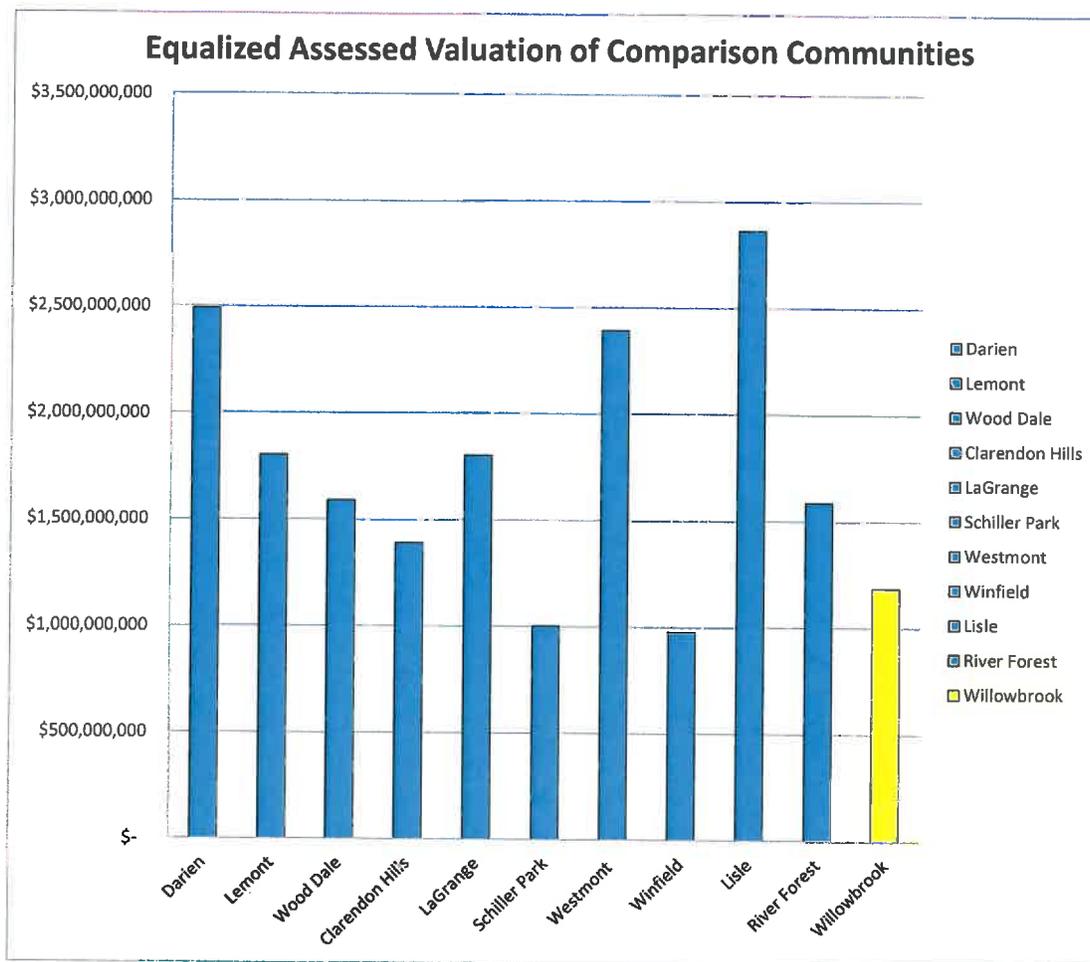
# MISCELLANEOUS STATISTICS



VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 1)

Community	Population	Total Market Value of All Property	Square Miles	Employees		Full Time Employees Per 1,000 Residents
				Full Time	Part Time	
Darien	22,086	\$ 2,492,416,938	9.5	70	17	3.2
Lemont	16,000	1,802,343,132	8.0	62	30	3.9
Wood Dale	13,911	1,588,633,026	4.7	98	41	7.0
Clarendon Hills	8,427	1,390,022,946	1.9	33	60	3.9
LaGrange	15,550	1,801,930,893	2.5	96	29	6.2
Schiller Park	11,858	1,003,713,342	2.8	95	50	8.0
Westmont	24,685	2,393,109,324	7.0	108	131	4.4
Winfield	9,416	977,584,248	3.0	32	5	3.4
Lisle	22,390	2,862,730,953	7.0	96	24	4.3
River Forest	11,172	1,588,352,868	2.5	73	3	6.5
<b>Willowbrook</b>	<b>8,540</b>	<b>\$ 1,183,141,269</b>	<b>2.3</b>	<b>33</b>	<b>10</b>	<b>3.9</b>
Median	13,911	\$ 1,588,633,026	3.0	73.0	29.0	4.3
Average	14,912	\$ 1,734,907,176	4.7	72	36	5.0

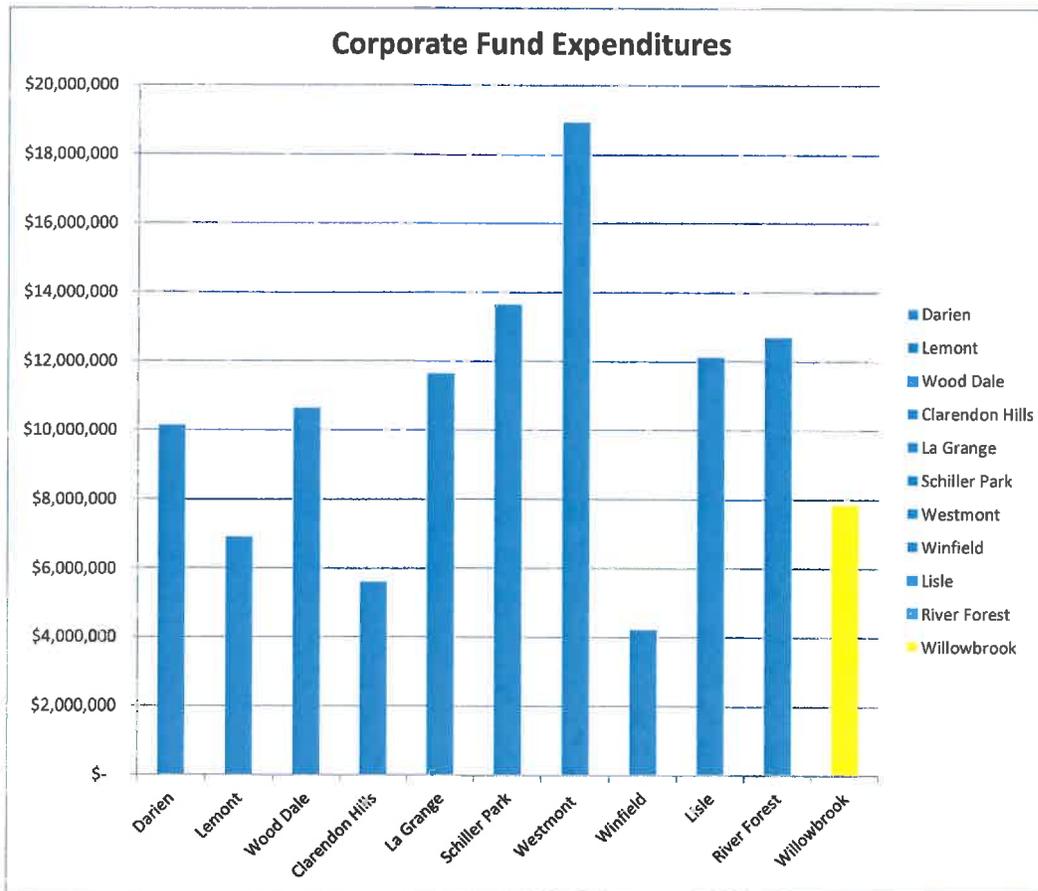


VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 2)

Community	Corporate Fund Expenditures*	Assistant City Manager/ Administrator	Municipal Parks Department	Tax per \$ 300,000 of Market	Home Rule
Darien	\$ 10,142,304	Yes	No	\$ 289	Yes
Lemont	6,907,662	Yes	No	507	No
Wood Dale	10,641,584	No	No	570	No
Clarendon Hills	5,595,357	Yes	No	742	No
La Grange	11,637,225	Yes	No	1,000	No
Schiller Park	13,650,480	Yes	No	2,530	Yes
Westmont	18,928,514	No	Yes	786	Yes
Winfield	4,225,714	No	No	372	No
Lisle	12,119,675	No	No	485	No
River Forest	12,698,429	No	No	1,241	No
<b>Willowbrook</b>	<b>\$ 7,837,726</b>	<b>No</b>	<b>Yes</b>	<b>\$ 19</b>	<b>No</b>
Median	\$ 10,641,584			\$ 570	
Average	\$ 10,398,606			\$ 776	

\* Expenditures are estimated actual as of April 30, 2014 for the Village of Willowbrook and April 30, 2013 for other communities.



VILLAGE OF WILLOWBROOK, ILLINOIS  
 DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2013	8,540	\$ 322,086,100	\$ 37,715	7.4
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

\*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

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety										
Police										
Physical arrests	222	176	160	177	186	153	137	265	169	141
Parking, Compromise, and Ordinance Violations	507	1,165	1,565	2,474	2,779	2,025	1,289	1,137	920	1,044
Traffic violations	3,257	2,735	2,420	2,269	2,850	3,427	2,958	2,593	2,263	2,053
Water										
Average daily consumption (in millions of gallons)	1.114	1.185	1.076	1.127	1.055	1.005	1.016	1.005	1.085	1.047
Peak daily consumption (in millions of gallons)	1.348	1.375	1.749	1.438	1.388	1.243	1.240	1.336	1.598	1.330

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

VILLAGE OF WILLOWBROOK, ILLINOIS

CAPITAL ASSET STATISTICS

Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety										
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Police Vehicles	15	15	19	19	18	18	17	17	17	16
Public Works										
Miles Streets	19	19	19	19	29	31	31	31	31	31
Water										
Water mains (miles)	40.5	40.5	40.5	40.5	43.4	43.4	43.4	43.4	43.4	43.4
Fire hydrants	630	630	630	630	637	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

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

Taxpayer	2013			2004		
	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Valuation
Archstone Communities (AMLJ of Willowbrook)	\$ 11,427,820	1	2.90%	\$ 11,899,600	1	3.24%
Harlem Irving Companies	\$ 9,186,820	2	2.33%			
The Oaks at Knollwood	\$ 5,709,060	3	1.45%	\$ 5,023,970	3	1.37%
Regency Centers, LP (Hinsdale Lake Commons)	\$ 4,700,000	4	1.19%	\$ 5,659,090	2	1.54%
Willowbrook Hinsdale Inn (Holiday Inn)	\$ 3,162,890	5	0.80%	\$ 3,112,800	6	0.85%
Mc Naughton Builders (Woodland Park Office Center)	\$ 2,961,020	6	0.75%	\$ 2,922,270	7	0.80%
Willowbrook Apartments	\$ 2,531,660	7	0.64%	\$ 2,227,860	8	0.61%
ROC WBCS LLC	\$ 2,325,460	8	0.59%			
Target	\$ 2,291,580	9	0.58%			
American National Bank and Trust (Borse Plastics)	\$ 2,187,390	10	0.55%	\$ 3,147,850	5	0.86%
Hinsbrook Bank & Trust				2,122,780	9	0.58%
Frank Alamprese (Donnelly Building)				\$ 3,312,510	4	0.90%
Sunrise Senior Living				\$ 1,893,570	10	0.52%
	<u>\$ 46,483,700</u>		<u>11.79%</u>	<u>\$ 41,322,300</u>		<u>11.25%</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

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS

Last Ten Levy Years

Tax Levy Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Village of Willowbrook										
Special Recreation	0.0089	0.0160	0.0148	0.0138	0.0135	0.0133	0.0147	0.0159	0.0174	0.0192
Overlapping Rates										
DuPage County	0.1850	0.1797	0.1713	0.1651	0.1557	0.1554	0.1659	0.1773	0.1929	0.2040
DuPage County Forest Preserve District	0.1358	0.1271	0.1303	0.1187	0.1206	0.1217	0.1321	0.1414	0.1542	0.1657
DuPage Airport Authority	0.0213	0.0198	0.0183	0.0170	0.0160	0.0148	0.0158	0.0169	0.0168	0.0178
DuPage Water Commission	-	-	-	-	-	-	-	-	-	-
Downers Grove Township	0.0290	0.0278	0.0268	0.0256	0.0254	0.0256	0.0281	0.0307	0.0343	0.0368
Downers Grove Township Road District	0.0434	0.0416	0.0401	0.0383	0.0379	0.0382	0.0420	0.0459	0.0512	0.0549
School District #60	2.1087	2.0696	2.1161	2.1925	2.1489	2.1606	2.3576	2.5635	2.8900	3.1285
School District #61	2.6563	2.5340	2.3962	2.2923	2.2637	2.2787	2.4880	2.7152	3.0860	3.3089
School District #62	1.4958	1.4279	1.3860	1.3696	1.3524	1.3523	1.4852	1.6074	1.7978	1.9154
School District #181	2.3635	2.0148	1.9491	1.8836	1.8306	1.9023	2.1353	2.3877	2.6965	2.8094
School District #86	1.2310	1.1910	1.1418	1.0943	1.0804	1.0948	1.2011	1.3362	1.4984	1.5681
School District #502	0.1972	0.1874	0.1929	0.1888	0.1858	0.2127	0.2349	0.2495	0.2681	0.2956
Tri-State Fire Protection District	0.5524	0.5296	0.5079	0.4930	0.4854	0.4865	0.5329	0.5856	0.6627	0.7116
Pleasantview Fire Protection District	0.6695	0.6671	0.5327	0.5951	0.5665	0.5677	0.6212	0.7516	0.8477	0.8803
Indian Prairie Library District	0.1675	0.1657	0.1456	0.1478	0.1445	0.1467	0.1606	0.1760	0.1995	0.1843
Tri-State Park District	0.0498	0.0470	0.0450	0.0432	0.0415	0.0414	0.0452	0.0489	0.0582	0.0622
Burr Ridge Park District	0.1694	0.2042	0.1901	0.1894	0.1840	0.1766	0.1919	0.1899	0.2036	0.2160
Clarendon Blackhawk Mosquito District	0.0042	0.0039	0.0038	0.0037	0.0037	0.0038	0.0040	0.0043	0.0046	0.0047

Data Source

Office of the County Clerk

VILLAGE OF WILLOWBROOK, ILLINOIS

TAXABLE SALES BY CATEGORY

Last Ten Calendar Years

Fiscal Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Merchandise	\$ 381,220	\$ 440,821	\$ 483,761	\$ 520,126	\$ 520,801	\$ 522,569	\$ 563,182	\$ 592,793	\$ 598,016	\$ 573,128
Food	485,431	530,157	568,354	616,735	625,158	587,105	616,918	645,320	678,281	660,859
Drinking and Eating Places	174,842	181,859	181,509	215,876	298,940	299,160	338,578	370,437	379,313	394,446
Apparel	10,638	12,734	-	6,817	6,363	7,145	7,529	8,506	8,667	4,492
Furniture & H.H. & Radio	75,503	77,872	55,171	71,982	134,029	137,012	147,836	143,326	149,893	154,095
Lumber, Building Hardware	145,139	196,275	175,541	158,570	174,971	122,596	101,917	95,991	108,895	109,575
Automobile and Filling Stations	443,434	389,311	471,043	424,824	423,927	533,147	578,903	663,250	655,591	688,808
Drugs and Miscellaneous Retail	300,623	292,430	308,254	343,337	441,063	467,226	491,188	502,066	512,841	538,202
Agriculture and All Others	266,618	313,437	365,549	367,461	386,977	260,890	275,630	327,079	360,586	367,466
Manufacturers	31,113	31,915	34,523	42,103	60,927	59,907	47,476	62,468	65,131	47,418
TOTAL	\$ 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	\$ 3,538,490
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  
 DIRECT AND OVERLAPPING SALES TAX RATES

Last Ten Levy Years

Fiscal Year	Village Direct Rate	DuPage County	Dupage Water Commission	Regional Transportation Authority	State Rate	Total Sales Tax Rate
2004	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2005	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2006	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2007	1.00%	0.25%	0.25%	0.25%	5.00%	6.75%
2008	1.00%	0.75%	0.25%	0.25%	5.00%	7.25%
2009	1.00%	0.75%	0.25%	0.25%	5.00%	7.25%
2010	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%
2011	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%
2012	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%
2013	1.00%	0.25%	0.25%	0.75%	5.00%	7.25%

Data Source

Village and County Records

VILLAGE OF WILLOWBROOK

PRINCIPAL EMPLOYERS

Current Fiscal Year and Nine Years Ago

Employer	2014			2005 (*)		
	Number of Employees	Rank	% of Total Village Population	Number of Employees	Rank	% of Total Village Population
Target	193	1	2.26%			
Chateau Village	177	2	2.07%	200	1	2.23%
Whole Foods	170	3	1.99%	165	2	1.84%
Trane	166	4	1.94%			
Portillos	154	5	1.80%	145	5	1.62%
Willowbrook Ford	131	6	1.53%	200	1	2.23%
Midtown Athletic Club	130	7	1.52%	155	3	1.73%
Espo Engineering	115	8	1.35%			
Plastics Group	92	9	1.08%	150	4	1.67%
Turtle Wax Inc	78	10	0.91%	135	7	1.51%
Stone Wheel Inc	77	11	0.90%	140	6	1.56%

Source: Village Records

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

VILLAGE OF WILLOWBROOK

SCHEDULE OF DIRECT AND OVERLAPPING BONDED DEBT

As of May 1, 2014

Governmental Unit	(1) Gross General Obligation Debt	(2) Percentage of Debt Applicable to Village	*** (3) Village's Share of Debt
Village of Willowbrook*	\$ 1,621,405	100.00%	\$ 1,621,405
Village of Willowbrook SSA 1*	2,985,000	100.00%	2,985,000
DuPage County*	214,722,441	1.08%	2,323,637
DuPage County Forest Preserve District*	233,321,462	1.08%	2,524,908
Indian Prairie Library*	455,000	19.95%	90,789
DuPage Water Commission*	-	0.87%	-
Hinsdale Township High School District #86*	20,795,000	7.50%	1,558,774
Community Consolidated School District #181**	79,017,746	15.33%	12,111,990
Maercker School District #60**	19,185,000	59.18%	11,354,640
Darien School District #61**	2,721,204	74.64%	2,031,103
Gower School District #62**	2,265,000	51.69%	1,170,817
College of DuPage**	322,425,000	0.88%	2,828,972
DuPage Airport Authority	-	1.20%	-
Burr Ridge Park District*	<u>4,135,000</u>	47.82%	<u>1,977,488</u>
<b>TOTAL</b>	<b>\$ <u>903,649,258</u></b>		<b>\$ <u>42,579,523</u></b>

\* Percentages based on 2013 EAV

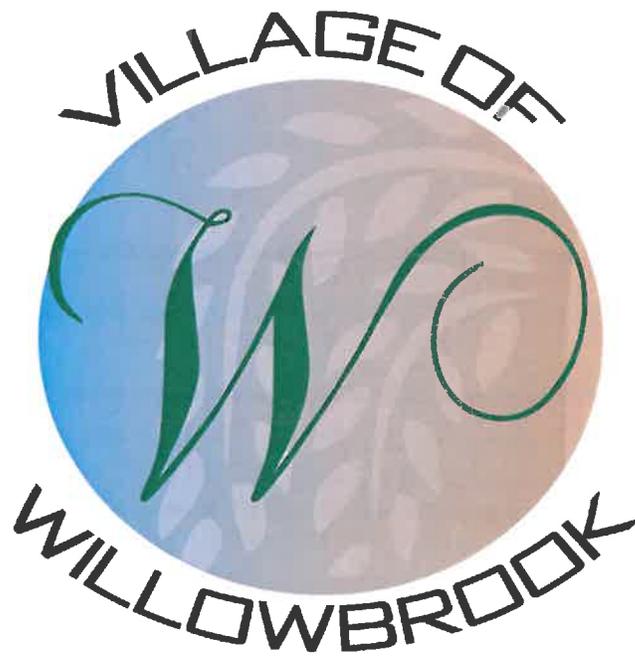
\*\* Percentages based on 2012 EAV

\*\*\* Amount in column (2) multiplied by amount in column (1)

Data Source

Illinois Comptroller's Office, Illinois State Board of Education

# GLOSSARY



# Village of Willowbrook

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## Glossary

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

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

**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

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## 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.

# Village of Willowbrook

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## Glossary

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

# Village of Willowbrook

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## Glossary

revenue source pledged as the payment source before issuance.

These include pension trust funds and agency funds.

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

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

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.