VILLAGE OF WILLOWBROOK
EST. 1960

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5594

Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org

AGENDA

SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, MARCH 19, 2018, AT 5:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT TRAINING ROOM, 7760 QUINCY STREET, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. VISITOR'S BUSINESS
5. DISCUSSION – FISCAL YEAR 2018/19 DRAFT BUDGET
6. CLOSED SESSION – Consideration of Compensation of Specific Employees (below) Pursuant to Chapter 5 ILCS 120/2 (c) (1)

   Police Secretary
   Public Works Secretary
   Building & Zoning Secretary
   Public Works Maintenance Worker
   Executive Secretary/Deputy Clerk
   Finance Analyst
   Assistant to the Village Administrator
   Building Inspector
   Public Works Foreman
   Deputy Police Chief
   Chief of Police
   Director of Finance
   Director of Municipal Services
   Village Administrator

7. ADJOURNMENT

Memorandum

MEMO TO: Mayor and Board of Trustees

MEMO FROM: Tim Halik, Village Administrator T. Halik
Carrie Dittman, Director of Finance

DATE: March 15, 2018

SUBJECT: **Budget Workshop Materials – Draft Budget (FY2018/19)**

We are pleased to present the FY 2018/19 Draft Budget for consideration at the March 19th Board Budget Workshop. This document represents several months of work by staff and the various committees of the Board, as well as the Parks & Recreation Commission.

We have a full agenda prepared and look forward to presenting and discussing the Village's financial information for the coming year(s). In addition to the general financial overview, the "Discretionary Items" section provides brief summaries of the current budget issues that require Board feedback. These items are not yet included in the Draft Budget, pending the Board's review and consideration. This approach has been used successfully in past years.

The meeting is scheduled to begin at 5:30 pm. Given the early start time, dinner will be served and will be available as early as 5:15 pm, if your schedule allows you to come early.

We look forward to the workshop meeting on March 19th and encourage Board members to contact Tim if you have any questions prior to the meeting.

cc: Leroy Hansen, Village Clerk

TJH/CD/th

Village of Willowbrook

FY 2018/19 Board Budget Workshop

March 19, 2018

5:30 PM

(Dinner will be available starting at 5:15 pm)

I.	Welcome / General Budget Overview – 5:30 pm	Tim Halik
II.	Financial Overview – 5:40 pm	Carrie Dittman
III.	Discretionary Items Requiring Board Direction – 6:00 PM	
	a. IMRF Pension – Health Insurance Opt-Out	Carrie Dittman
	b. Health Insurance Change	
	c. New Village Electronic Entry Signs	Tim Halik
	d. Ridgemoor Park Renovation	
	e. Village Hall Parking Lot Replacement	
	f. South Sub-Area Master Plan Analysis	
	g. Garfield Avenue Sidewalk Connection	
	h. Community Resource Center (CRC) Building Renovation	
IV.	Closed Session (Compensation of Specific Employees) – 6:30 pm	
V.	Adjournment – 7:00 pm	

Village of Willowbrook

DuPage County,

Illinois

Administrative Budget

May 1, 2018 – April 30, 2019

VILLAGE OF WILLOWBROOK

FY 2018-2019

BOARD BUDGET WORKSHOP

MARCH 19, 2018

5:30 PM

GENERAL BUDGET OVERVIEW

VILLAGE OF
WILLOWBROOK

FY 2018-19 BUDGET SCHEDULE

Community-wide Citizen Survey	**November 2017**
Staff Budget Kick-Off Meeting	**December 14, 2017**
Department Budget Proposals Due	**January 12, 2018**
Dept. Review of Budget Submittals	**January 15-26, 2018**
Staff Budget Final Adjustments	**January 29, 2018**
Joint Committee Review of Proposed Budget	**February 19, 2018**
Board Budget Workshop I	**March 19, 2018**
Board Budget Workshop II (if needed)	April 9, 2018 @ BoT
Final Budget Approval	April 23, 2018 @BoT

GENERAL BUDGET OVERVIEW

- The proposed budget maintains all existing services and programs
- Proposed Days Operating Expense Reserves

  (in General Fund, as of 4/30/19)

  - ✓ 174 Days ($4,018,025)
  - ✓ Projected cost of one day (General Fund) = $23,140
- Five Year Plan – Includes spending on identified projects and programs

GENERAL FUND HIGHLIGHTS

- Proposed FY 2018/19 budget presents a General Fund drawdown of reserves of $597,535 (breakdown on next slide)
  - Proposed budget <u>does not</u> include salary increases for non-union employees. Salaries for police union members include a 2.50% wage increase per the labor agreement.
  - Preliminary health insurance figures include a 3.9% increase
  - Police Pension Contribution – <u>Decrease</u> of 0.03% ($279)
  - IMRF Pension Contribution – <u>Decrease</u> of 0.69% ($30,162)

RESERVE DRAWDOWN BREAKDOWN

Revenues:	Total FY 17-18	Total FY 18-19	% change	$ change
All - General Fund	$ 9,070,234	$ 8,249,096	(9.05)%	$ (821,138)
Expenditures:				
Village Board & Clerk	$ 72,017	$ 70,187	(2.54)%	$ (1,830)
Board of Police Comm.	17,786	25,405	42.84%	7,619
Administration	1,229,504	814,333	(33.77)%	(415,171)
Planning & Econ. Develop.	263,422	175,628	(33.33)%	(87,794)
Parks & Recreation	1,227,194	377,165	(69.27)%	(850,029)
Finance	446,688	438,286	(1.88%)	(8,402)
Police	5,335,545	5,186,671	(2.79%)	(148,874)
Public Works	1,221,970	1,087,956	(10.97)%	(134,014)
Building & Zoning	335,844	392,073	16.74%	56,229
Fund Transfers *	1,126,791	278,927	(75.25)%	(847,864)
Totals:	$ 11,276,761	$ 8,846,631		
Revenues less Expenditures = Budget Surplus (Deficit)		**$ (597,535)**		

PERSONNEL/STAFFING

- Personnel costs for all full time and permanent part time staff are presented with no wage increase

- Staffing
  - The FY 18/19 budget includes no additional full time or part-time staff.

1989	1991	1995	1996	1999	2007	2009	2010	2011	2012	2014	2015	2016	2017	2018
36	38	40	42	43	45	44	42	37	33	35	36	37	38	38

HEALTH INSURANCE

- Joint committee budget presentation included an anticipated **3.9%** increase in rates
- Most current data from IPBC indicates an annual increase of 3.4% (will be voted on by IPBC in late March); however, may increase to 4.9% if Village of Burr Ridge withdraws from subpool
- Budget numbers remain at 3.9%; will be updated before final budget adoption in April
- Village anticipated annual contribution for FY 18/19:
  - HMO single - $7,299/employee (100% paid by Village)
  - HMO family - $21,462/employee (80% paid by Village)

PENSION COSTS

- Police = 0.03% decrease, or $279
  - Rate of payroll <u>decreased</u> from 41.82 to 41.18%
  - Contribution amount is $871,084
  - 100% funding target by 2040 (90% - statutory minimum)
  - Based on 15 pension beneficiaries & 22 active officers at 4/30/2017
    - There will be 18 (or 19) beneficiaries at 4/30/2018

- IMRF = 0.69% decrease, or $30,162
  - Rate of payroll <u>decreased</u> from 15.43% to 14.74% for CY 2018
  - 16 active IMRF members currently; no additional IMRF positions for FY 2018/19

FINANCIAL OVERVIEW

MAJOR CHANGES TO BUDGET SINCE JOINT COMMITTEE PRESENTATION

General Fund:

- Decreased FY 18/19 income tax revenue budget by 10% ($81,813)
- Added back police body cameras **$33,846** to FY 18/19 per Joint Committee's instruction
- Updated the **FY 2017/18** projected activity for various revenue & expenditure accounts based on subsequent additional receipts & costs
  - Increased projected building permit revenue for FY 17/18 by **$45,911**
- General Fund's fund balance at 4/30/2019 dropped from $4,129,819 to **$4,018,025** (179 days to **174 days**)

MAJOR CHANGES TO BUDGET SINCE JOINT COMMITTEE PRESENTATION

- Water Fund:
  - DuPage Water Commission announced tentative increase in water rates from $4.88 to $4.94/1,000 gal > increase in water purchase costs from $1,708,000 to $1,729,000 (i.e., additional $21,000)
  - Updated the FY 2017/18 projected activity for various revenue & expenditure accounts based on actual additional receipts & costs

- Water Capital Improvement Fund:
  - Reduced DCU upgrade from $21,500 to $8,400 based on revised proposal

REVENUE SUMMARY – ALL FUNDS

Fund	FY 17/18 Budget	FY 17/18 Est. Actual	FY 18/19 Proposed Budget
General Corp.	**$ 9,070,234**	**$ 9,403,665**	**$ 8,249,096**
Water	3,560,900	3,629,255	3,569,300
Hotel/Motel Tax	232,615	249,003	247,000
Motor Fuel Tax	220,405	221,398	221,405
SSA Bond & Interest	321,325	324,490	322,275
Water Capital Improvements	400,100	401,800	401,000
Capital Projects	-	100	-
Debt Service	325,136	325,142	325,528
L.A.F.E.R.	851,000	832,472	-
Rt. 83/Plainfield Rd B.D.	518,650	438,568	450,000
Total Revenues	**$ 15,500,365**	**$ 15,825,893**	**$ 13,785,604**

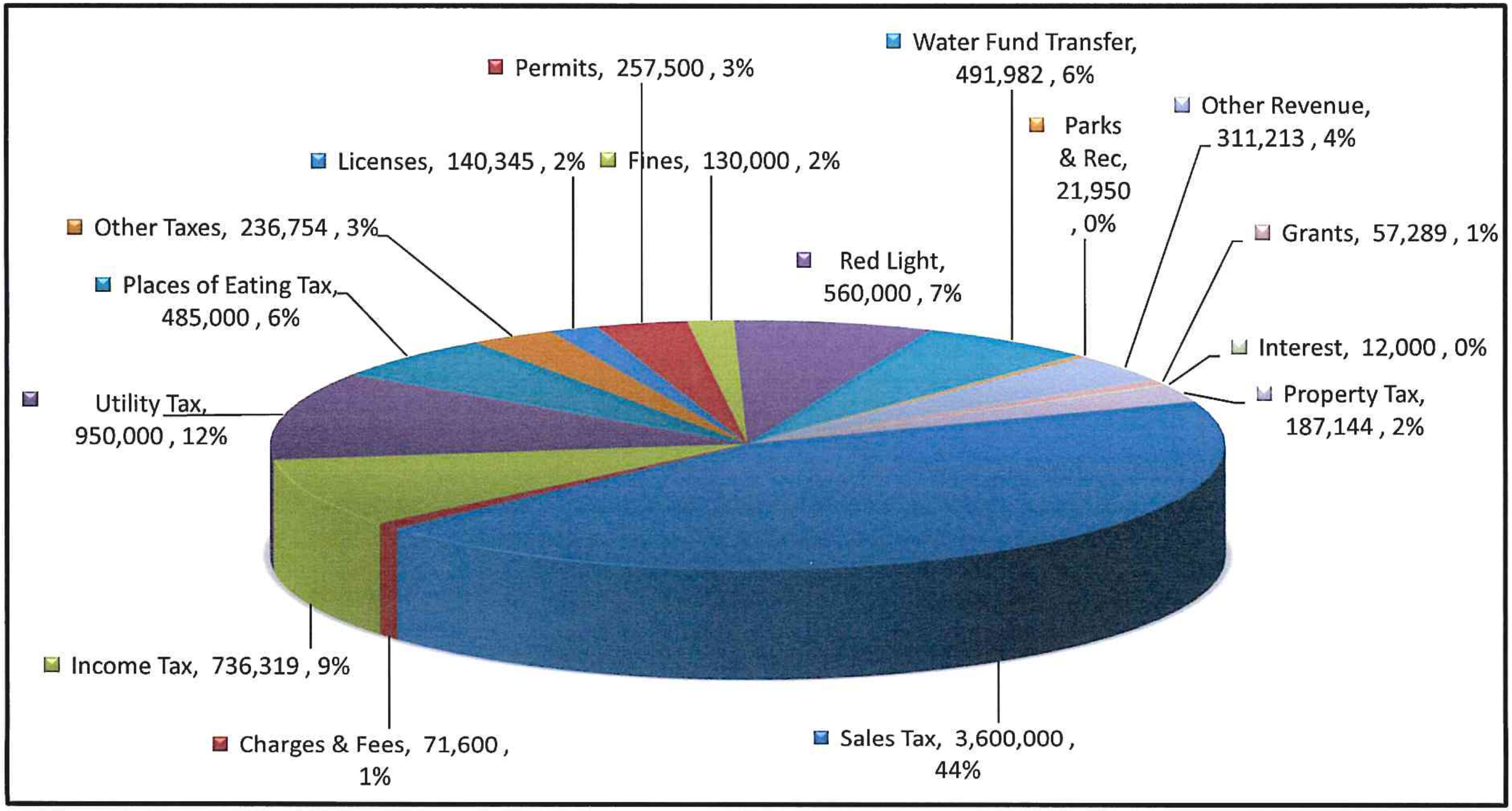
EXPENDITURE SUMMARY – ALL FUNDS

Fund	FY 17/18 Budget	FY 17/18 Est. Actual	FY 18/19 Proposed Budget
General Corporate	**$ 11,276,761**	**$ 10,943,828**	**$ 8,846,631**
Water	3,338,313	3,551,250	3,329,239
Hotel/Motel Tax	134,165	129,619	110,196
Motor Fuel Tax	217,950	170,236	267,382
SSA Bond & Interest	321,225	321,225	322,225
Water Capital Improvement	768,600	514,831	16,215
Capital Projects	-	-	-
Debt Service	325,136	325,136	325,528
L.A.F.E.R.	1,098,561	811,129	-
Rt. 83/Plainfield Rd B.D.	518,650	9,689	919,000
Total Expenditures	**$ 17,999,361**	**$ 16,776,943**	**$ 14,136,416**

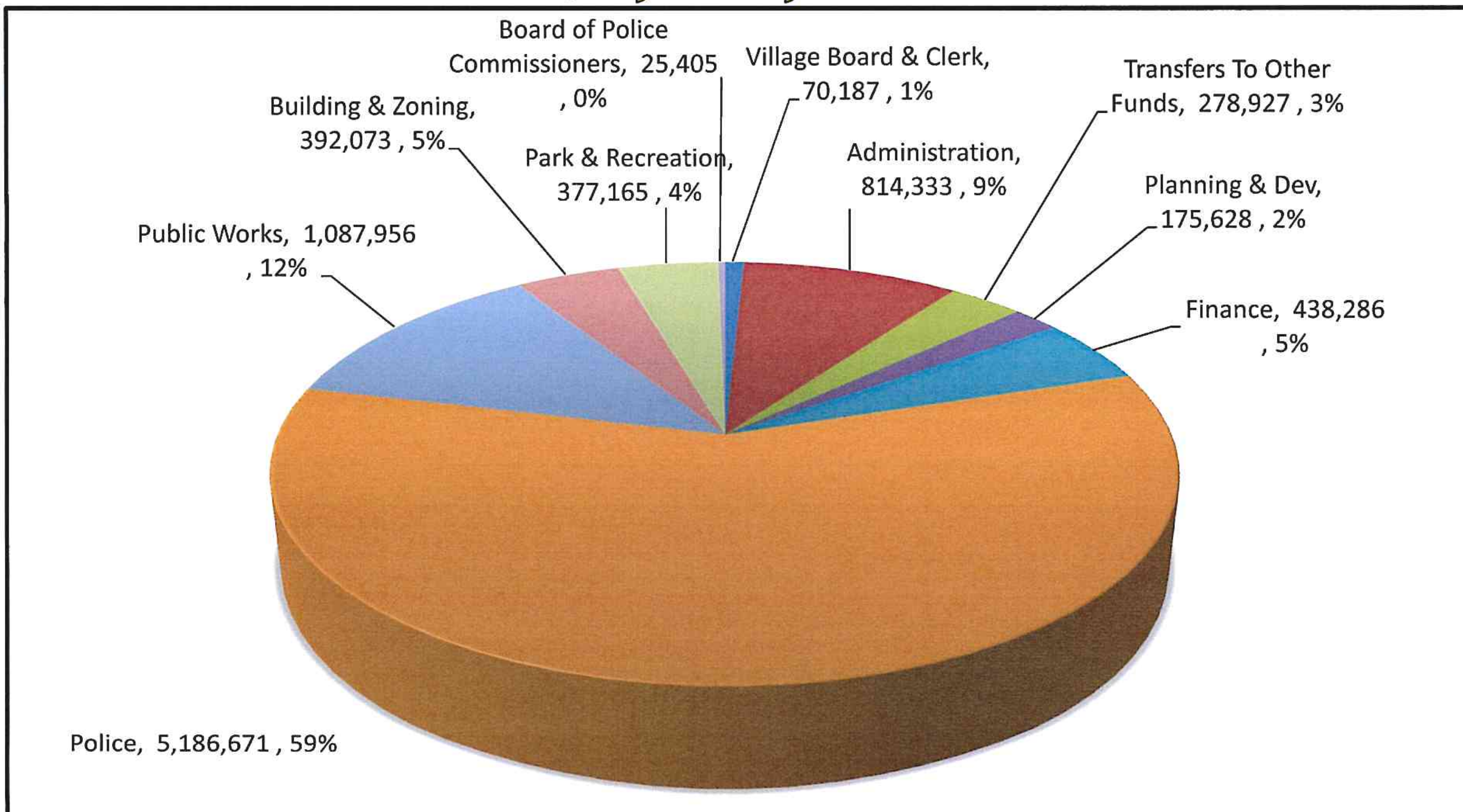
REVENUE HIGHLIGHTS
MAJOR GENERAL FUND SOURCES

Revenue Source	FY 17/18 Budget	FY 17/18 Estimated Actual	FY 18/19 Proposed Budget
Sales Tax	$ 3,600,000	$ 3,835,263	**$ 3,600,000**
Income Tax	862,540	776,286	**736,319**
Utility Tax	1,000,000	937,080	**950,000**
Places of Eating Tax	485,000	485,090	**485,000**
Building Permits	240,000	473,315	**250,000**
Red Light Camera Fines	560,000	558,034	**560,000**
Grants	529,887	400,000	**57,289**
Water O.H. Transfer	553,033	553,033	**491,982**
Total Major General Fund Revenues	**$ 7,830,460**	**$ 8,018,101**	**$ 7,130,590**

FY 2018-19 GENERAL FUND REVENUES-
$8,249,096



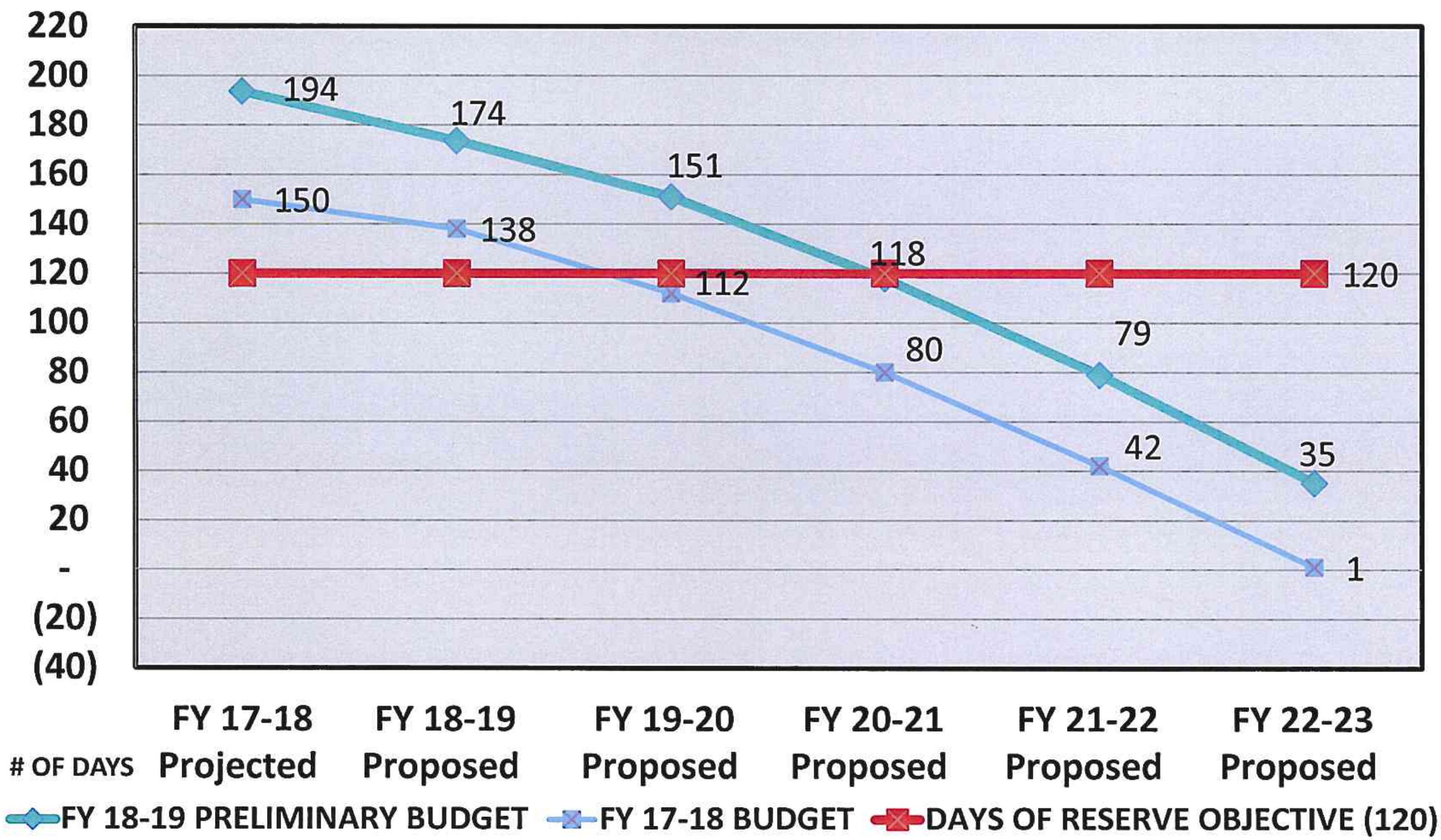
FY 2018-19 General Fund Expenditures - $8,846,631



FINANCIAL SUMMARY – GENERAL FUND CURRENT YEAR & NEXT 5 YEARS

	FY 17/18 Projected	Year 1 FY 18/19 Proposed	Year 2 FY 19/20 Proposed	Year 3 FY 20/21 Proposed	Year 4 FY 21/22 Proposed	Year 5 FY 22/23 Proposed
Fund Balance, BOY	$ 6,155,723	$ 4,615,560	4,018,025	3,501,624	2,818,611	1,945,575
Revenues	9,403,665	8,249,096	8,252,257	8,347,192	8,443,336	8,540,707
% change		-9.05%	0.04%	1.15%	1.15%	1.15%
Operating Expenses	8,696,060	8,446,237	8,464,270	8,724,074	9,008,565	9,288,877
Capital Expenses	1,138,118	121,467	25,515	26,280	27,069	27,881
Transfers Out	1,109,650	278,927	278,873	279,851	280,739	275,937
Total Expenses	10,943,828	8,846,631	8,768,658	9,030,205	9,316,373	9,592,695
% change		-21.55%	-0.88%	2.98%	3.17%	2.97%
Net Surplus (Deficit)	(1,540,163)	(597,535)	(516,401)	(683,013)	(873,036)	(1,051,987)
Fund Balance, EOY	4,615,560	4,018,025	3,501,624	2,818,611	1,945,575	893,587
# Days Reserve	**194**	**174**	**151**	**118**	**79**	**35**

GENERAL FUND
NUMBER OF DAYS OPERATING EXPENSE
NEXT 5 YEARS



FINANCIAL PERFORMANCE - GENERAL FUND

	Fund Balance	Surplus (Deficit)	# of Days Operating Expense Reserved
April 30, 2018 Budget	$ 3,619,086	(2,206,527)	150
April 30, 2018 Est. Actual	$ 4,615,560	$(1,540,163)	194
April 30, 2019 Budget – proposed	**$ 4,018,025***	**$(597,535)**	**174**

* One (1) "Operating Day" in the General Fund projected for FY 18/19= $23,140

FINANCIAL PERFORMANCE: WATER AND MFT FUNDS

	FY 17/18 Budget	FY 17/18 Estimated Actual	FY 18/19 Budget
Water Fund Working Capital*	$2,084,798	$1,815,744	$1,793,392
Water Fund Days Reserve**	246 days	228 days	209 days
Water Fund Daily Operating Cost (incl. Depreciation)	$8,483	$7,949	$8,589
MFT Fund Balance	$203,503	$291,953	$245,976

*Working Capital = Current Assets less Current Liabilities (measure of liquidity)

**Goal of 90 days operating expense (includes budgeted transfer of $400,000 in FY 18/19 to fund future Water Capital Fund projects)

FINANCIAL SUMMARY – WATER FUND CURRENT YEAR & NEXT 5 YEARS

	FY 17/18 Projected	Year 1 FY 18/19 Proposed	Year 2 FY 19/20 Proposed	Year 3 FY 20/21 Proposed	Year 4 FY 21/22 Proposed	Year 5 FY 22/23 Proposed
NET ASSETS, BOY	$5,030,836	$5,108,841	$ 5,348,902	$ 5,504,321	$ 5,577,569	$ 5,565,848
TOTAL REVENUES*	3,629,255	3,569,300	3,564,500	3,564,500	3,564,500	3,564,500
TOTAL EXPENSE**	3,551,250	3,329,239	3,409,102	3,491,252	3,576,220	3,664,701
NET SURPLUS (DEFICIT)	78,005	240,061	155,419	73,248	(11,720)	(100,201)
NET ASSETS, EOY	$5,108,841	$5,348,902	$ 5,504,321	$ 5,577,569	$ 5,565,848	$ 5,465,648
DAYS OPERATING EXPENSE	**228**	**209**	**192**	**166**	**132**	**91**

*Revenues assume no future rate increases

**Expenses include annual transfers to Water Capital Fund of $400,000 each year from FY18/19 through FY 22/23

AVAILABLE FUNDS – PROJECTED FUND BALANCES

Fund	April 30, 2018	April 30, 2019
General Fund	$4,615,560	$4,018,025 – Total (174 days) $2,776,800 – min. reserve (120 days) $1,241,225 – excess reserve (54 days)
Water Capital Fund	$52,699	$437,484
Land Acquisition, Facility Expansion & Renovation (L.A.F.E.R.) Fund	$(10,806)	$(10,806)
IRMA Excess Surplus	$496,064	
IPBC Terminal Reserve *less 2 months premiums*	$475,497*	

DISCRETIONARY BUDGET ITEMS REQUIRING BOARD DIRECTION

Discretionary Budget Items:

1) IMRF Pension on Health Insurance Buyback
2) Health Insurance Change from 2-Tier to 4-Tier Structure
3) New Village Electronic Entry Signs
4) Ridgemoor Park Renovation
5) Village Hall Parking Lot Replacement
6) South Sub-Area Master Plan Analysis
7) Garfield Avenue Sidewalk Connection
8) Community Resource Center (CRC) Building Renovation

IMRF PENSION ON HEALTH INSURANCE BUYBACK

- Village first offered health buyback program in Sept. 2000; if employee opts out of Village health plan, Village pays employee ½ of single health insurance premium
  - Annual <u>savings</u> to Village of $33,000 (9 employees participating)
- Of the 9 employees, 3 are in IMRF
  - IMRF previously required that ALL earnings are considered pensionable (including health insurance buyback); buyback has been pensionable wage since 9/2000
  - IMRF recently issued ruling that these types of wages <u>could be</u> excluded from pension
  - Direct cost to Village is about $1,600 annually
- Question: Do we continue to include the health buyback as IMRF pensionable wages?
  - If so, need to file retroactive resolution with IMRF
  - If not, need to modify payroll system to exclude in the future

HEALTH INSURANCE
CHANGE TO 4-TIERED STRUCTURE

- Village currently offers 2-Tiered system: single or family coverage
- Employees with only a spouse or only child(ren) (2-3 covered lives) are subsidizing employees with families (4-7 covered lives) because they pay the same premium
- IPBC allows a 4-Tiered system:
  - single
  - employee + spouse
  - employee + child(ren)
  - family
- Total premium <u>cost to the Village is the same</u> under either structure, and employee-only premium is the same, but the other 3 tiered premiums would be different

2-TIER VS. 4-TIER COSTS

Rate Tier	Employees	Current Monthly Rates	Monthly Employee Cost	$ Change Monthly	$ Change Annual
2-TIER					
Single	11	$ 585.40	$ 0		
Family	24	1,721.39	227.20		
4-TIER					
Single	11	$ 585.40	$ 0	n/a	n/a
Single + Spouse	5	1,229.34	128.79	(98.41)	(1,180.92)
Single + Child(ren)	2	1,112.26	105.37	(121.83)	(1,461.96)
Family	17	1,937.77	270.47	+ 43.27	+ 519.24

2-TIER VS. 4-TIER PROS/CONS

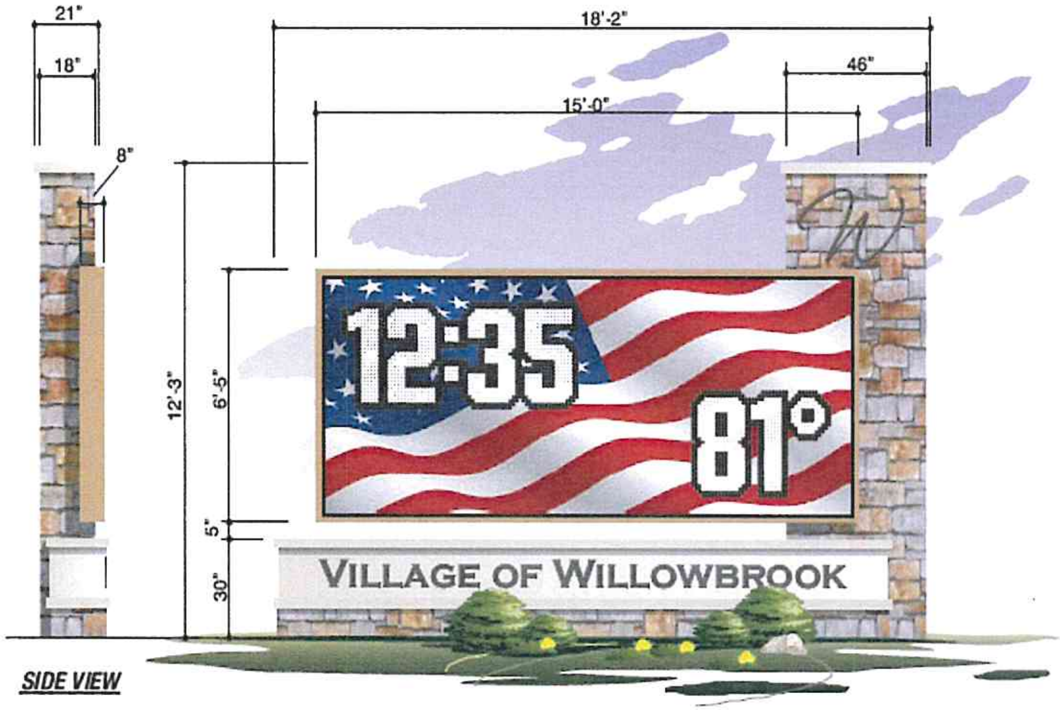
Pros to consider:

- Incentive to senior employees to retire by reducing healthcare impediment:
  - Retiree + spouse currently pay family premium: $1,721.39/mo = $20,656.68
  - Under 4-Tier system, retiree + spouse would pay: $1,229.34/mo = $14,752.08
  - Annual savings to retiree: $5,904.60
- More equitable contribution by employees based on their family status

Cons to consider:

- Employees with family coverage would pay more ($519.24 annually)

NEW VILLAGE ELECTRONIC ENTRY SIGNS



NEW VILLAGE ELECTRONIC ENTRY SIGNS

- New Signs to Replace Existing Sandblasted Wooden Signs on Kingery Hwy. (x2)
  - To Purchase: $92,104 each x2 = $184,208
  - New Electric Service/Meter: est. $6,000 ea. x2 = $12,000
  - Engineering Plan for IDOT Permit: est. $2,500

TOTAL COST for 2 signs: $198,708

(Also, a lease option is available)

RIDGEMOOR PARK RENOVATION

Ridgemoor Park

North Scale: NTS

Park Boundary
PE100 Park Feature

Design Perspectives

RIDGEMOOR PARK RENOVATION

Prepared 5/3/17

Park Name	Ridgemoor Park
Park Classification	Neighborhood
Park Size	5.4

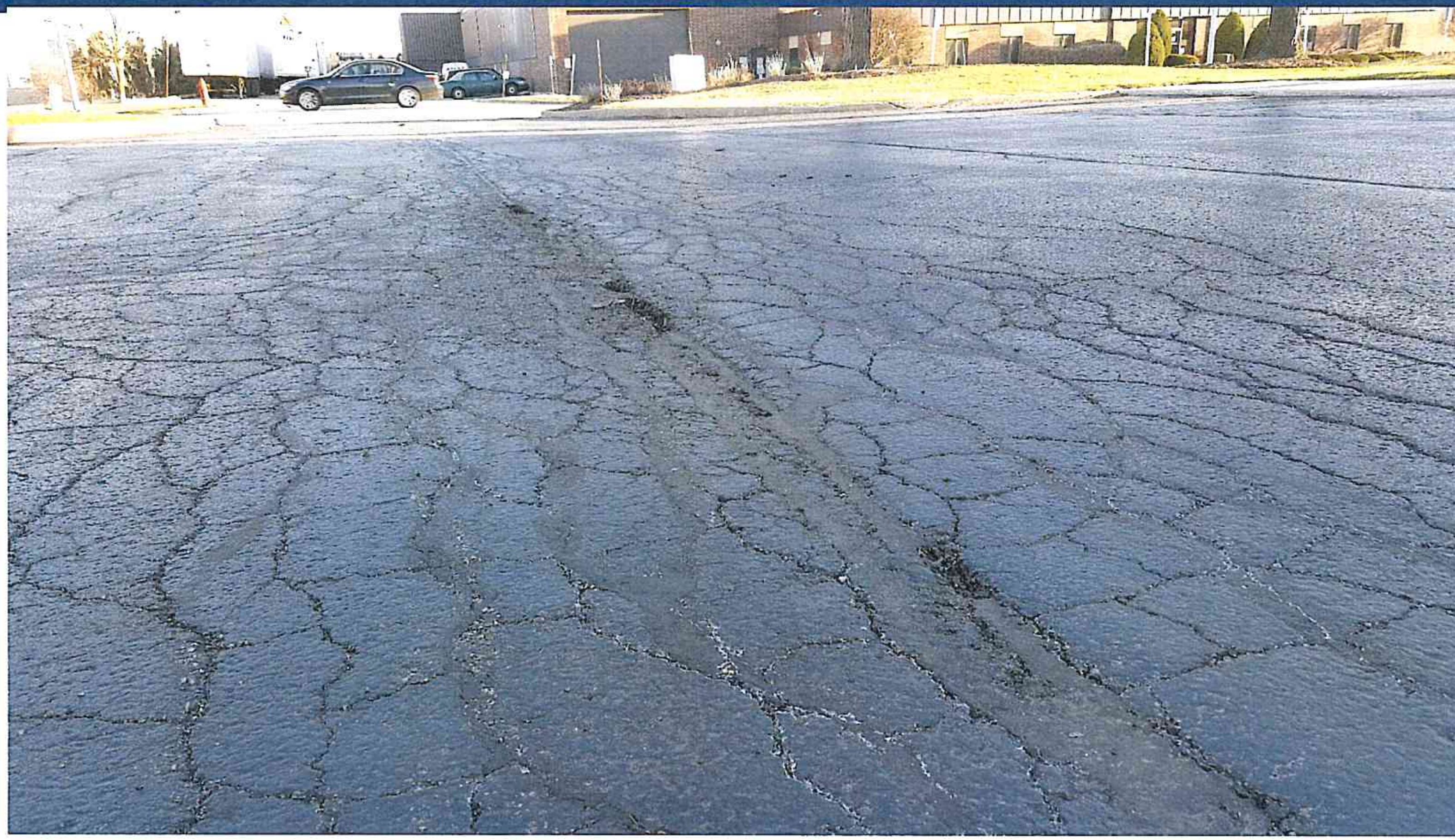
		Type	Condition	Quantity	TCQ Score	Score Notes
General Park Elements (100)						
PE103	Bench	B	G	6	1.1	
PE108	Drinking Fountain	B	G	1	0.8	
PE112	Litter Can	B	G	1	0.4	
PE114	Park Sign	S	G	2	3.0	
Total General TCQ Score					**5.3**	**FAIR**
Active Park Elements (200)						
PE223	Playground	S	F	1	2.0	No Edge
Total Active TCQ Score					**2.0**	**POOR**
Passive Park Elements (300)						
PE308	Open Water	S	G	2	6.0	
PE311	Pedestrian Bridge	A	G	2	4.5	
Total Passive TCQ Score					**10.5**	**GOOD**
Total TCQ Score					**17.8**	**FAIR**

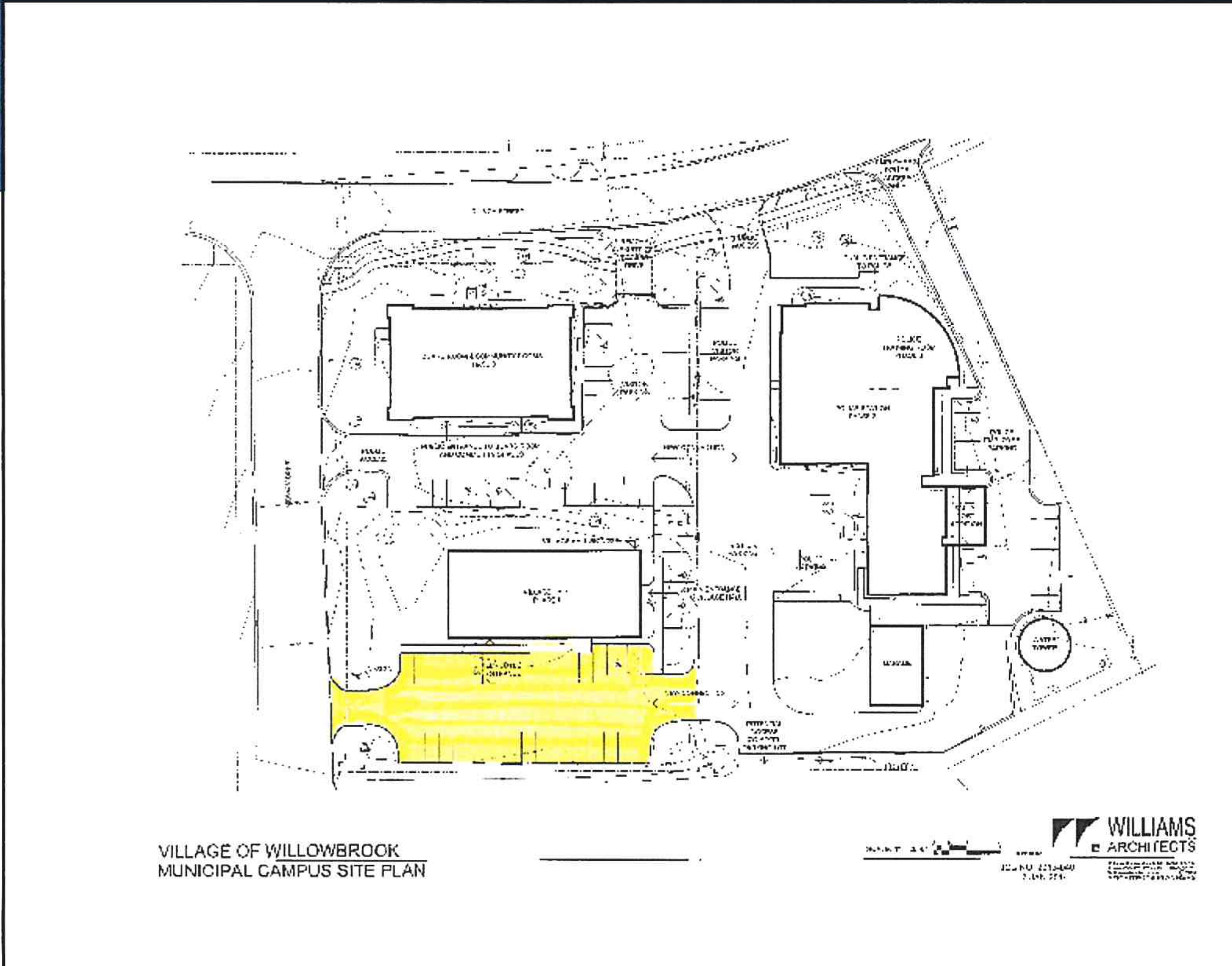
RIDGEMOOR PARK RENOVATION

- New Playground Equipment, Concrete Plaza & Walks, Playground Surface, Benches, Picnic Table, Site Restoration
  - Design Services: $17,900
  - Construction: $150,000
  - Civil Engineering (Topo. Survey): est. $3,500

TOTAL COST: $171,400

VILLAGE HALL PARKING LOT REPLACEMENT




VILLAGE OF WILLOWBROOK
MUNICIPAL CAMPUS SITE PLAN
WILLIAMS
ARCHITECTS

PARKING LOT REPLACEMENT PROJECT MUNICIPAL CAMPUS

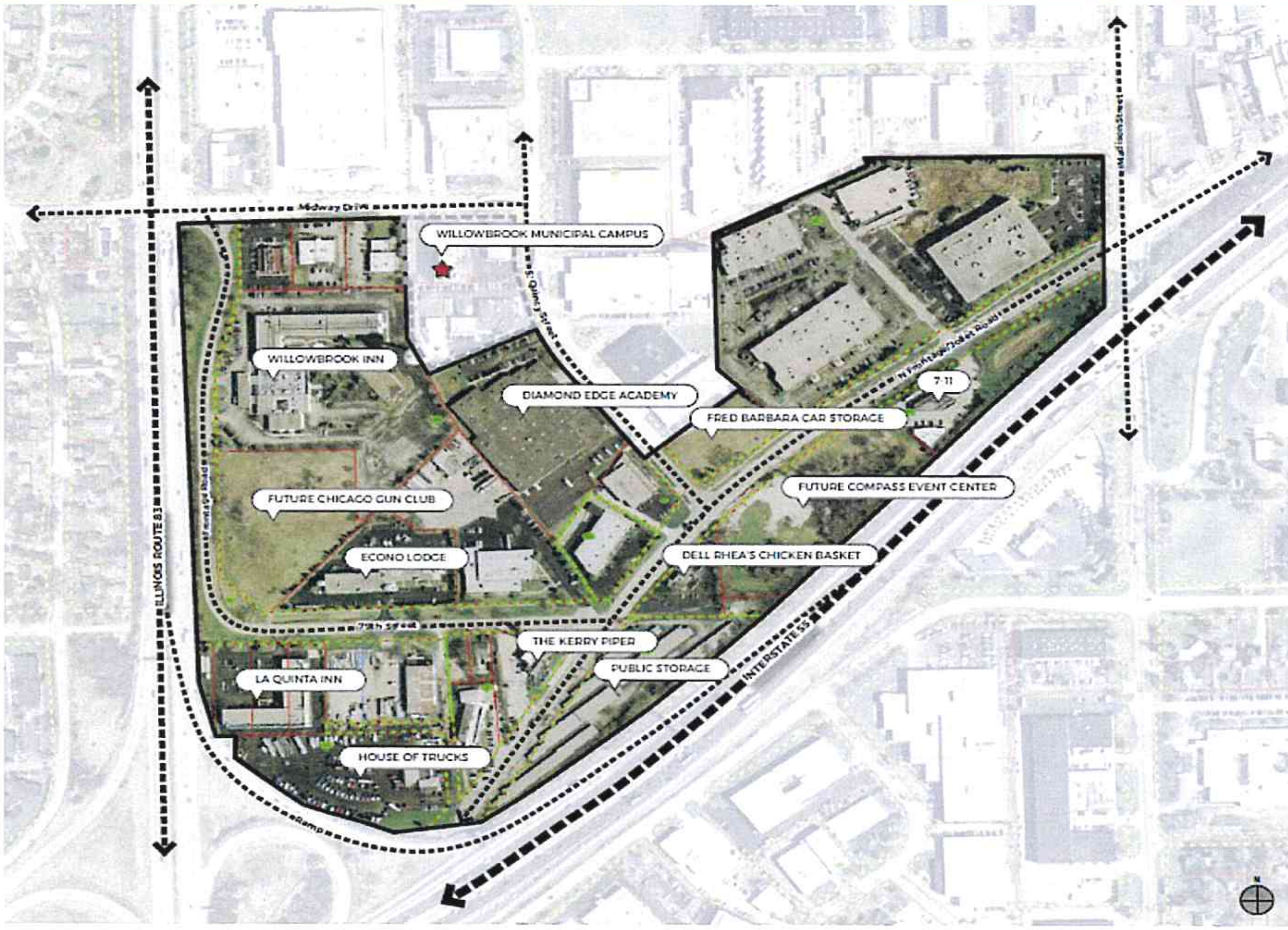
PARKING LOT REPLACEMENT PROJECT MUNICIPAL CAMPUS

- Cost of reconstruction in asphalt - $176,037 (V.H. lot only)
- DuPage County Water Quality Improvement Grant to Reconstruct with Permeable Pavers (i.e., water quality improvement)

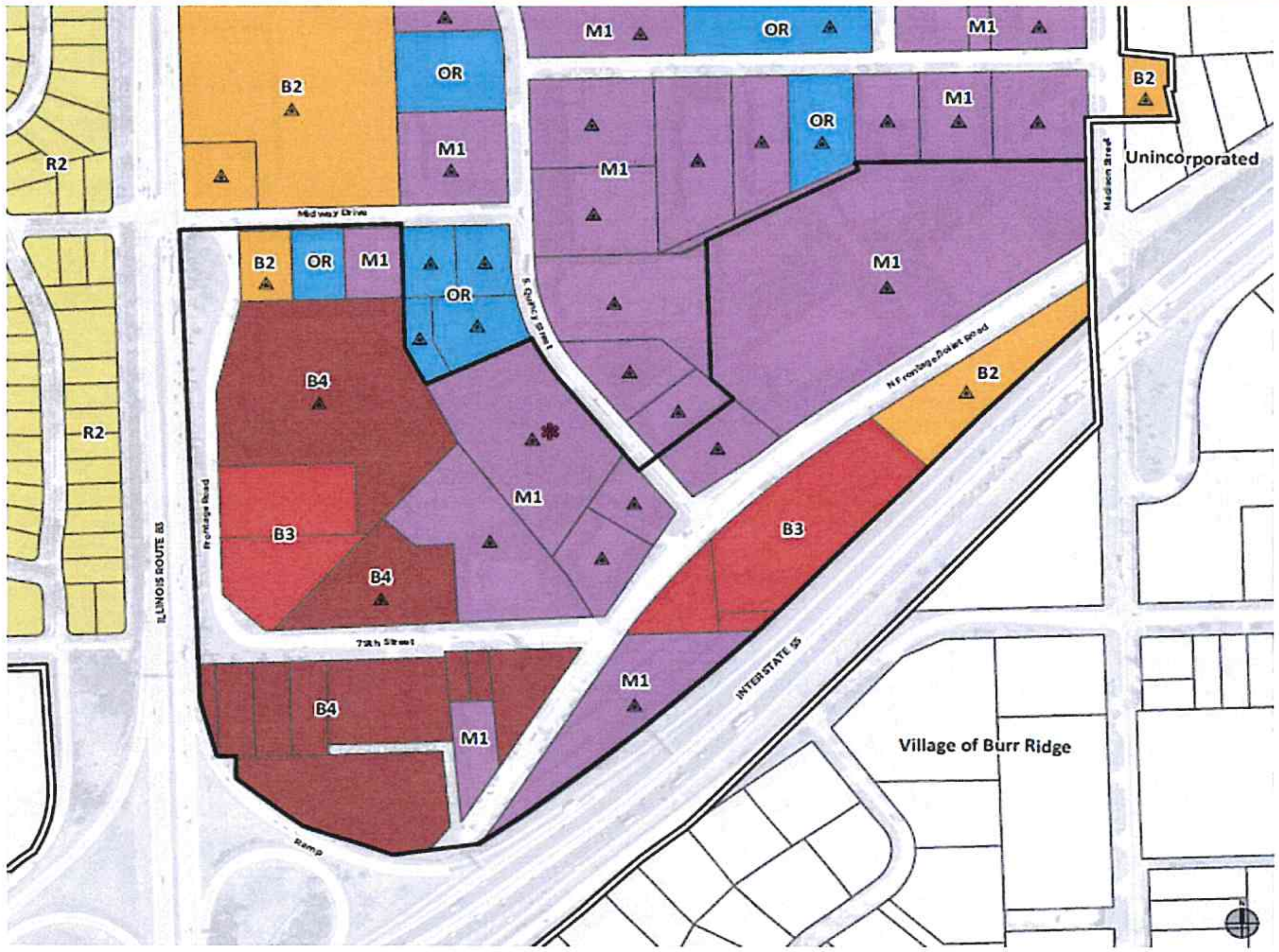
  - Grant: Lessor of $90,000, or 25% of the cost of construction

Estimated Construction Cost:	$286,754
25% DPC Grant:	($71,688)
Engineering Design:	$12,000
Construction Oversight:	$4,000
TOTAL COST:	**$231,066**

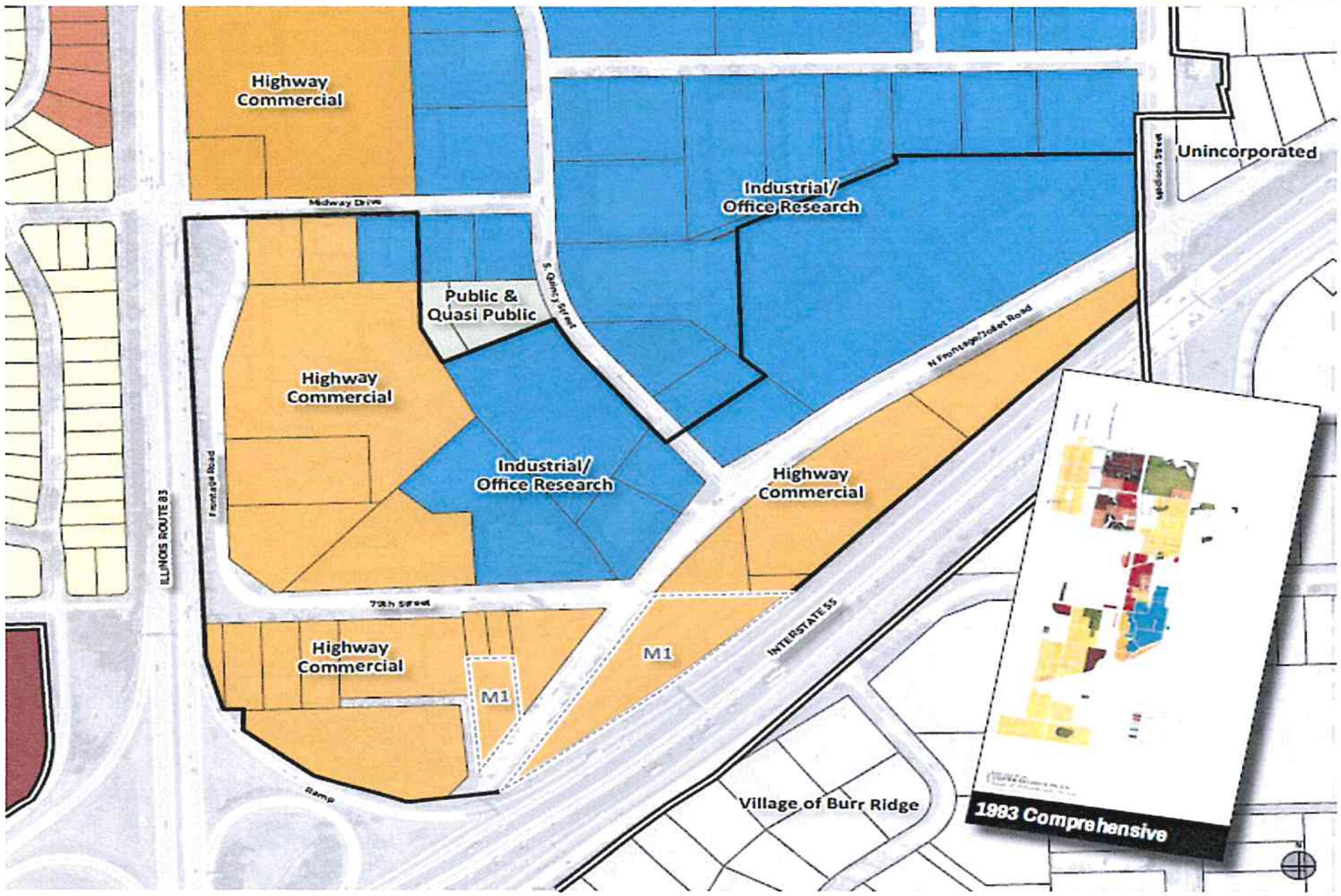
SOUTH SUB-AREA MASTER PLAN ANALYSIS



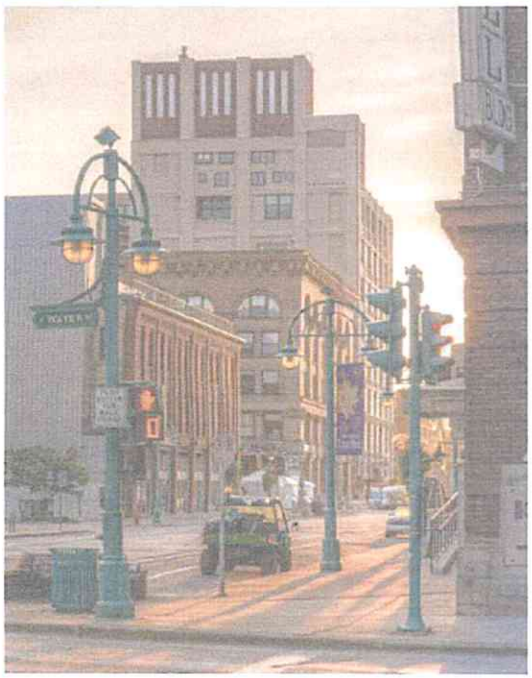
SOUTH SUB-AREA MASTER PLAN ANALYSIS



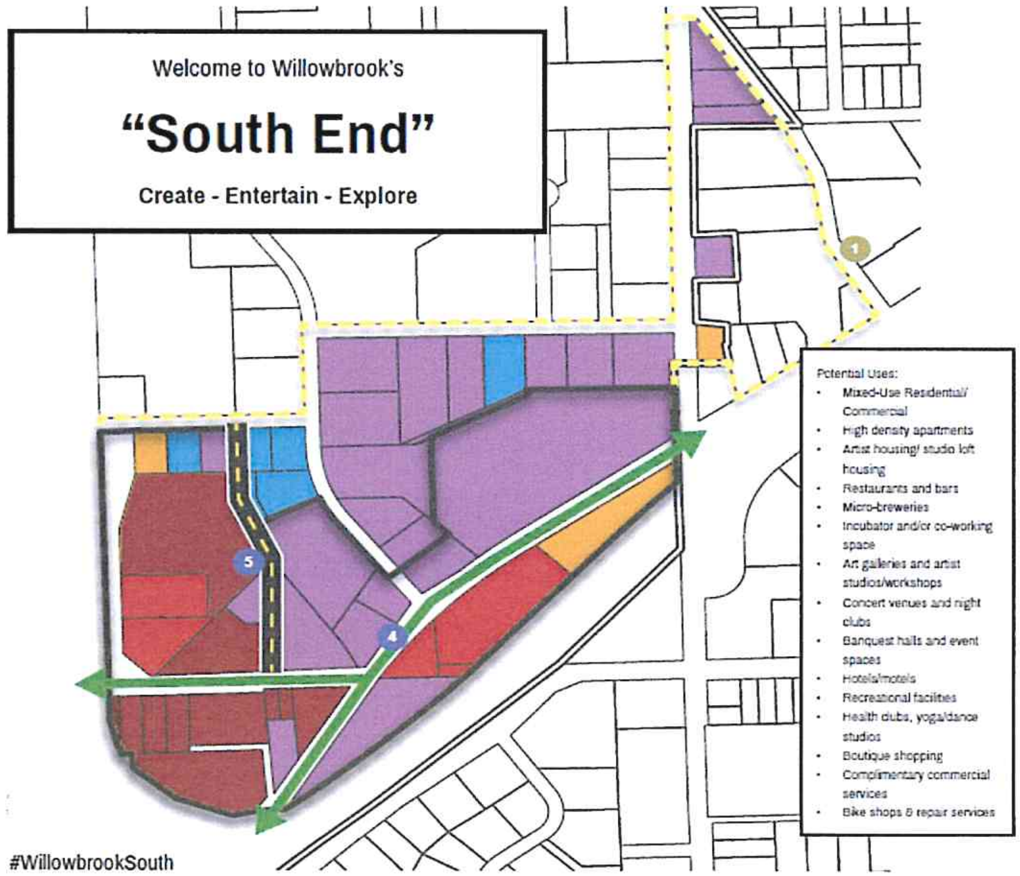
SOUTH SUB-AREA MASTER PLAN ANALYSIS



SOUTH SUB-AREA MASTER PLAN ANALYSIS



16 | South Suburbs Plan

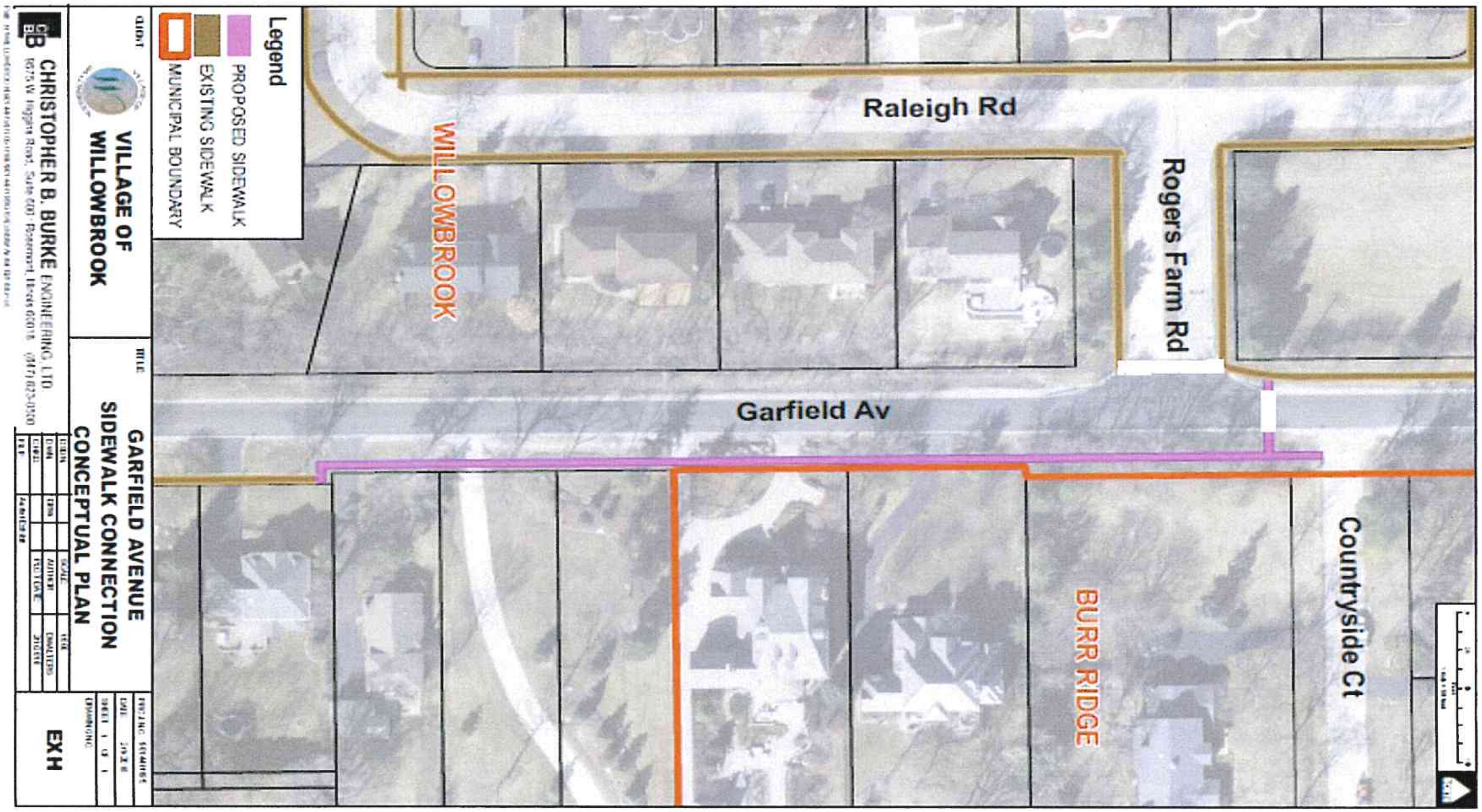


SOUTH SUB-AREA MASTER PLAN ANALYSIS

- Multi-Phased (i.e., Multi-Year) Planning Project:
  - Preliminary Feasibility – Completion of Coordination & Planning: est. $15,000
  - Economic Development – TIF Eligibility Analysis & Report: est. $30,000
  - Planning & Engineering – Master Re-Development Plan: est. $85,000
  - Legal Counsel (Zoning/Comp. Plan Changes, TIF, SSA, Business District): est. $50,000

COST IN FY 2018/19: $45,000

GARFIELD AVENUE SIDEWALK CONNECTION



GARFIELD AVENUE SIDEWALK CONNECTION

ENGINEER'S ESTIMATE OF COST 1/6/2018 DTP

GARFIELD AVENUE SIDEWALK CONNECTION

Item	Pay Item Description	Unit	Unit Price	Project Total Quantity	Burr Ridge Quantity	Willowbrook Quantity	Project Total Amount	Burr Ridge Amount	Willowbrook Amount
1	TREE ROOT PRUNING	EACH	$300.00	4	4	-	$1,200.00	$1,200.00	$0.00
2	TREE REMOVAL 6-15"	UNIT	$50.00	16	16	-	$800.00	$800.00	$0.00
3	RELOCATE PRIVATE ENTRY LIGHTING	EACH	$1,000.00	1	-	1	$1,000.00	$0.00	$1,000.00
4	REM & DISPOSAL OF UNSUITABLE MATERIAL	CU YD	$100.00	215	197	18	$21,500.00	$19,700.00	$1,800.00
5	FURNISHED EXCAVATION	CU YD	$50.00	40	37	3	$2,000.00	$1,850.00	$150.00
6	TOPSOIL FURNISH & PLACE, 4"	CU YD	$30.00	145	95	50	$4,350.00	$2,850.00	$1,500.00
7	SODDING SALT TOLERANT	SY	$12.00	1,030	685	345	$12,360.00	$8,220.00	$4,140.00
8	PRC FLARED END SECTION, 12"	EACH	$1,400.00	2	2	-	$2,800.00	$2,800.00	$0.00
9	STORM SEWER RCP CL IV, 12"	FOOT	$65.00	380	220	160	$24,700.00	$14,300.00	$10,400.00
10	TRENCH BACKFILL	CU YD	$50.00	44	25	19	$2,200.00	$1,250.00	$950.00
11	CATCHBASIN, 24" DIA	EACH	$2,500.00	5	3	2	$12,500.00	$7,500.00	$5,000.00
12	MANHOLE TO BE ADJUSTED	EACH	$450.00	2	2	-	$900.00	$900.00	$0.00
13	PC CONCRETE SIDEWALK, 5"	SQ FT	$8.00	2,900	1,925	975	$23,200.00	$15,400.00	$7,800.00
14	DETECTABLE WARNINGS	SQ FT	$35.00	10	10	-	$350.00	$350.00	$0.00
15	PC CONCRETE DRIVEWAY REM & REP, 7"	SQ YD	$50.00	195	118	77	$9,750.00	$5,900.00	$3,850.00
16	PEDESTRIAN CROSSING WARNING SIGN & POLE	EACH	$400.00	2	2	-	$800.00	$800.00	$0.00
17	THERMOPLASTIC PAVEMENT MARKING LINE, 6"	FOOT	$25.00	190	95	95	$4,750.00	$2,375.00	$2,375.00
18	TRAFFIC CONTROL & PROTECTION SPECIAL	L SUM	$4,000.00	1.0	69%	31%	$4,000.00	$2,760.00	$1,240.00
19	MOBILIZATION	L SUM	$8,000.00	1.0	69%	31%	$8,000.00	$5,520.00	$2,480.00
	Contingency			5%			$7,000.00	$4,800.00	$2,200.00
							$144,160.00	$99,275.00	$44,885.00
							100%	68.86%	31.14%

TREE REMOVALS & TRIMMING	$2,000.00	$2,000.00	$0.00
SIDEWALK CONSTRUCTION	$71,500.00	$53,180.00	$18,320.00
DRAINAGE MODIFICATIONS	$42,200.00	$25,850.00	$16,350.00
RESTORATION	$21,460.00	$13,445.00	$8,015.00
CONTINGENCY (5%)	$7,000.00	$4,800.00	$2,200.00
Subtotal - Construction	**$144,160.00**	**$99,275.00**	**$44,885.00**
SURVEY AND DESIGN ENGINEERING	$16,000.00	$11,000.00	$5,000.00
CONSTRUCTION SUPERVISION	$12,000.00	$8,300.00	$3,700.00
Total Estimated Project Cost	**$172,160.00**	**$118,575.00**	**$53,585.00**

GARFIELD AVENUE SIDEWALK CONNECTION

- Approximate 600 lineal feet of new concrete pedestrian walk to fill a current gap in the sidewalk system
  - Total Estimated Project Cost: $172,160
  - Willowbrook Portion – Approximate 31% = $53,585
  - Burr Ridge Portion – Approximate 69% = $99,275

TOTAL COST to Willowbrook: $53,585

COMMUNITY RESOURCE CENTER (CRC) BUILDING RENOVATION

- Village Master Facilities Plan – Phase III: Community Resource Center (CRC) / Council Chambers
- Recommend a different approach to complete project: Local architect's plan & Village to coordinate completion of work through obtaining proposals/bids for each portion
- Year 1: Building Shell (i.e., roof, RTUs, façade) – est. $350,000
Completion of Arch. Plans - $33,000
- Year 2: Interior Build-Out – est. $610,000

TOTAL YEAR 1 COST: est. $383,000

IMPACT OF DISCRETIONARY ITEMS

Project	Recommended Source Fund(s)	Anticipated Cost FY 2018/19
IMRF Pension on Health Insurance Buyback	General Fund	$1,600 annually (already paying this)
Change from 2-Tier to 4-Tier Health Insurance Structure	General Fund	No cost to Village (potential savings)
New Village Electronic Entry Signs	General Fund	$198,708
Ridgemoor Park Renovation	General Fund	$171,400
Village Hall Parking Lot Replacement	General Fund (with DPC Grant)	$231,066 (includes grant $)
South Sub-Area Master Plan Analysis	General Fund	$45,000
Garfield Avenue Sidewalk Connection	General Fund	$53,585
Community Resource Center (CRC) Building Renovation – Year 1	General Fund	$383,000
Total Impact to <u>General Fund</u>: (in FY 2018/19)		**$1,082,759** (approx. 46.8 operating days)

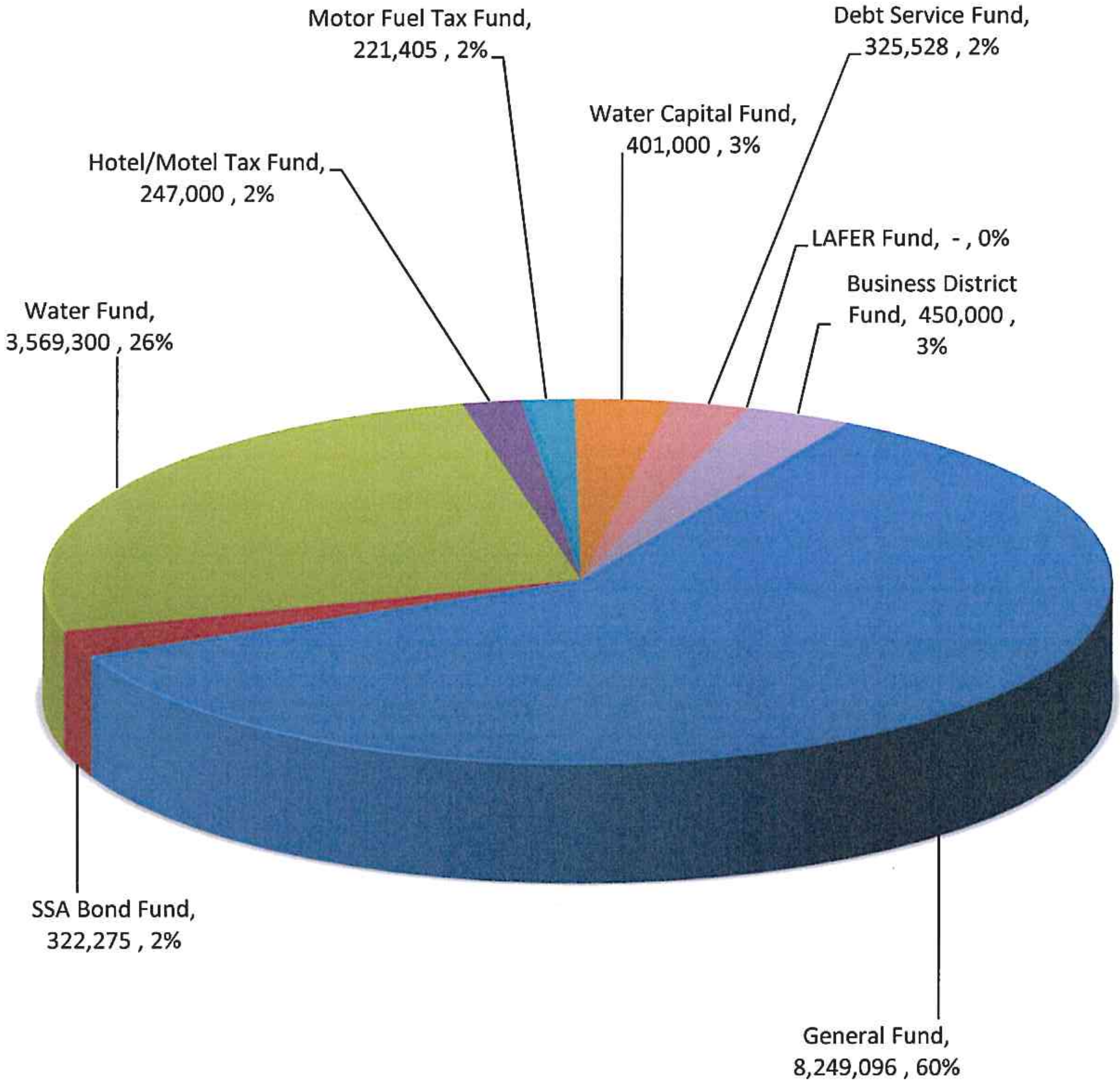
END OF OPEN SESSION ITEMS

CLOSED SESSION

Consideration of Compensation of Specific Employees (below) Pursuant to Chapter 5 ILCS 120/2(c)(1)

Police Secretary
Public Works Secretary
Building & Zoning Secretary
Public Works Maintenance Worker
Executive Secretary / Deputy Clerk
Finance Analyst
Assistant to the Village Administrator
Building Inspector
Public Works Foreman
Deputy Police Chief
Director of Finance
Chief of Police
Director of Municipal Services
Village Administrator

FY 2018-19 All Fund Revenues - $13,785,604



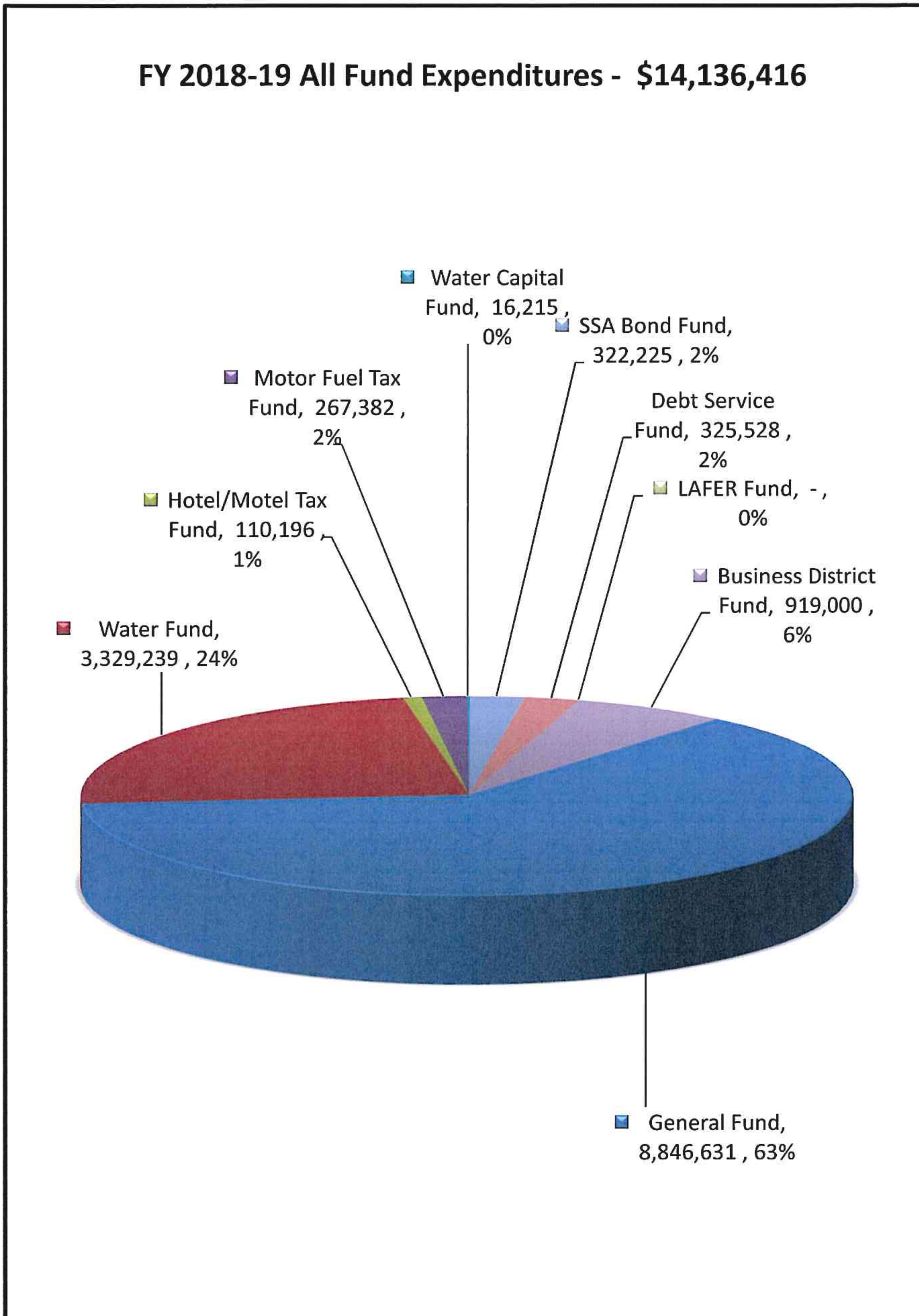
Village of Willowbrook
Revenue Summary - All Funds

Description	FY 13-14 Actual	FY 14-15 Actual		FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget
General Corporate Fund	$ 8,830,077	$ 8,544,846		$ 8,534,925	$ 8,606,907	$ 9,070,234	$ 9,403,665	$ 8,249,096
Water Fund	2,979,122	3,031,328		3,515,338	3,377,260	3,560,900	3,629,255	3,569,300
Hotel/Motel/Tax Fund	53,283	50,014		228,353	244,536	232,615	249,003	247,000
Motor Fuel Tax Fund	249,823	287,228		218,894	217,787	220,405	221,398	221,405
Tax Increment Financing Fund (closed)	806,079	825,830		-	-	-	-	-
SSA Bond & Interest Fund	321,324	320,911		325,581	319,797	321,325	324,490	322,275
Water Capital Improvements Fund	175,092	411,074		100,497	150,841	400,100	401,800	401,000
Capital Projects Fund	19	3,825		113	185	-	100	-
Debt Service Fund	160,603	1,744,363	(1)	210,351	326,397	325,136	325,142	325,528
Land Acquisition, Facility Expansion & Renovation Fund	404	3,867,007	(2)	114,931	11,916	851,000	832,472	-
Rt. 83/Plainfield Road Business District Tax Fund	-	-		-	138,560	518,650	438,568	450,000
Total Revenues	$ 13,575,826	$ 19,086,426		$ 13,248,983	$ 13,394,186	$ 15,500,365	$ 15,825,893	$ 13,785,604

Difference from Budget 17-18 to Proposed Budget 18-19:	-11.06%	$ (1,714,761)
Difference from Budget 17-18 to Estimated Actual 17-18:	2.10%	$ 325,528
Difference from Estimated Actual 17-18 to Proposed Budget 18-19:	-12.89%	$ (2,040,289)

(1) Includes bond proceeds of $1,485,000 (to refund existing 2008 bonds).

(2) Includes bond proceeds of $3,210,000 for police station renovation ($3,140,000) & bond issuance costs ($70,000).


FY 2018-19 All Fund Expenditures - $14,136,416
Water Capital Fund, 16,215 , 0%
SSA Bond Fund, 322,225 , 2%
Motor Fuel Tax Fund, 267,382 , 2%
Debt Service Fund, 325,528 , 2%
Hotel/Motel Tax Fund, 110,196 , 1%
LAFER Fund, - , 0%
Business District Fund, 919,000 , 6%
Water Fund, 3,329,239 , 24%
General Fund, 8,846,631 , 63%

Village of Willowbrook
Expenditure Summary - All Funds

Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget
General Corporate Fund	$ 7,983,016	$ 7,489,726	$ 8,164,793	$ 8,491,553	$ 11,276,761	$ 10,943,828	$ 8,846,631
Water Fund	2,902,620	3,252,751	3,061,679	3,263,737	3,338,313	3,551,250	3,329,239
Hotel/Motel/Tax Fund	53,863	56,918	82,749	173,273	134,165	129,619	110,196
Motor Fuel Tax Fund	132,480	235,745	184,855	418,649	217,950	170,236	267,382
Tax Increment Financing Fund (closed)	671,090	981,166	-	-	-	-	-
SSA Bond & Interest Fund	321,160	319,440	322,315	319,485	321,225	321,225	322,225
SSA Project Fund (closed)	-	44	-	-	-	-	-
Water Capital Improvements Fund	31,150	338,813	411,611	14,170	768,600	514,831	16,215
Capital Projects Fund	428	4,614	-	85,500	-	-	-
Debt Service Fund	160,556	1,743,370 (1)	211,497	326,375	325,136	325,136	325,528
Land Acquisition, Facility Expansion & Renovation Fund	2,115,811	1,830,797	228,741	3,019,254 (2)	1,098,561 (2)	811,129 (2)	-
Rt. 83/Plainfield Road Business District Tax Fund	-	-	-	37,717	518,650	9,689	919,000
Total Expenditures	$ 14,372,174	$ 16,253,384	$ 12,668,240	$ 16,149,713	$ 17,999,361	$ 16,776,943	$ 14,136,416

Difference from Budget 17-18 to Proposed Budget 18-19:	-21.46%	$ (3,862,945)
Difference from Budget 17-18 to Estimated Actual 17-18:	-6.79%	$ (1,222,418)
Difference from Estimated Actual 17-18 to Proposed Budget 18-19:	-15.74%	$ (2,640,527)

(1) Includes payment to escrow agent of $1,456,751 (to refund existing 2008 bonds).

(2) Includes the police station renovation project.

GENERAL FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ 6,040,369	$ 5,825,613	$ 6,155,723	$ 4,615,560	$ 4,018,025	$ 3,501,624	$ 2,818,611	$ 1,945,575
Revenues	8,606,907	9,070,234	9,403,665	8,249,096	8,252,257	8,347,192	8,443,336	8,540,707
% change				-9.05%	0.04%	1.15%	1.15%	1.15%
Operating Expenses	8,210,787	8,823,075	8,696,060	8,446,237	8,464,270	8,724,074	9,008,565	9,288,877
Capital Expenses	-	1,326,895	1,138,118	121,467	25,515	26,280	27,069	27,881
Transfers Out	280,766	1,126,791	1,109,650	278,927	278,873	279,851	280,739	275,937
Total Expenses/Transfers Out	8,491,553	11,276,761	10,943,828	8,846,631	8,768,658	9,030,205	9,316,373	9,592,695
% change				-21.55%	-0.88%	2.98%	3.17%	2.97%
Net Surplus (Deficit)	115,354	(2,206,527)	(1,540,163)	(597,535)	(516,401)	(683,013)	(873,036)	(1,051,987)
Ending Fund Balance	6,155,723	3,619,086	4,615,560	4,018,025	$ 3,501,624	$ 2,818,611	$ 1,945,575	$ 893,587
Daily Operating Cost	$ 22,495	$ 24,173	$ 23,825	$ 23,140	$ 23,190	$ 23,902	$ 24,681	$ 25,449
# Days Fund Balance Reserve	**274**	**150**	**194**	**174**	**151**	**118**	**79**	**35**
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days			150	138	112	80	42	1

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
ESTIMATED REVENUES						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	74,620	75,314	78,341	3,721	4.99
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	107,005	107,005	108,803	1,798	1.68
PROPERTY TAXES		181,625	182,319	187,144	5,519	3.04
OTHER TAXES						
01-00-310-201	MUNICIPAL SALES TAX	3,600,000	3,835,263	3,600,000		
01-00-310-202	ILLINOIS INCOME TAX	862,540	776,286	736,319	(126,221)	(14.63)
01-00-310-203	AMUSEMENT TAX	57,504	57,504	57,504		
01-00-310-204	REPLACEMENT TAX	1,220	1,277	1,250	30	2.46
01-00-310-205	UTILITY TAX	1,000,000	937,080	950,000	(50,000)	(5.00)
01-00-310-208	PLACES OF EATING TAX	485,000	485,090	485,000		
01-00-310-209	WATER TAX	177,000	177,000	177,000		
01-00-310-210	WATER TAX - CLARENDON WATER CO	1,000	1,000	1,000		
OTHER TAXES		6,184,264	6,270,500	6,008,073	(176,191)	(2.85)
LICENSES						
01-00-310-302	LIQUOR LICENSES	52,750	57,750	57,750	5,000	9.48
01-00-310-303	BUSINESS LICENSES	84,000	72,039	72,000	(12,000)	(14.29)
01-00-310-305	VENDING MACHINE	2,675	2,595	2,595	(80)	(2.99)
01-00-310-306	SCAVENGER LICENSES	8,000	8,000	8,000		
LICENSES		147,425	140,384	140,345	(7,080)	(4.80)
PERMITS						
01-00-310-401	BUILDING PERMITS	240,000	473,315	250,000	10,000	4.17
01-00-310-402	SIGN PERMITS	5,000	13,348	5,000		
01-00-310-403	OTHER PERMITS	500	1,954	500		
01-00-310-404	COUNTY BMP FEE	2,000	2,963	2,000		
PERMITS		247,500	491,580	257,500	10,000	4.04
FINES						
01-00-310-501	CIRCUIT COURT FINES	100,000	145,295	100,000		
01-00-310-502	TRAFFIC FINES	30,000	30,000	30,000		
01-00-310-503	RED LIGHT FINES	560,000	558,034	560,000		
FINES		690,000	733,329	690,000		
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	553,033	553,033	491,982	(61,051)	(11.04)
ADMINISTRATIVE REIMBURSEMENT		553,033	553,033	491,982	(61,051)	(11.04)
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	850	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,550	850	2,550		
01-00-310-702	PLANNING REVIEW FEES	6,000		6,000		
01-00-310-704	ACCIDENT REPORT COPIES	2,000	2,071	2,000		
01-00-310-705	VIDEO GAMING FEES	30,000	39,643	36,000	6,000	20.00
01-00-310-706	COPIES-ORDINANCES & MAPS	50	39	50		
01-00-310-723	ELEVATOR INSPECTION FEES	5,000	1,500	5,000		
01-00-310-724	BURGLAR ALARM FEES	5,000	16,495	10,000	5,000	100.00
01-00-310-726	NSF FEE		50			
CHARGES & FEES		60,600	61,498	71,600	11,000	18.15
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	2,250	8,500	2,500	250	11.11
01-00-310-814	PARK PERMIT FEES	3,000	1,500	3,000		
01-00-310-815	SUMMER RECREATION FEES	700	8,350	2,000	1,300	185.71
01-00-310-816	WINTER RECREATION FEES	8,500			(8,500)	(100.00)
01-00-310-817	SPECIAL EVENTS	2,500	4,750	3,200	700	28.00
01-00-310-818	FALL RECREATION FEES	200		200		
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REII	6,500	5,590	6,500		
01-00-310-820	HOLIDAY CONTRIBUTION	3,000	3,120	4,000	1,000	33.33
01-00-310-823	SPRING RECREATION FEES	650		550	(100)	(15.38)
PARK & RECREATION CHARGES		27,300	31,810	21,950	(5,350)	(19.60)

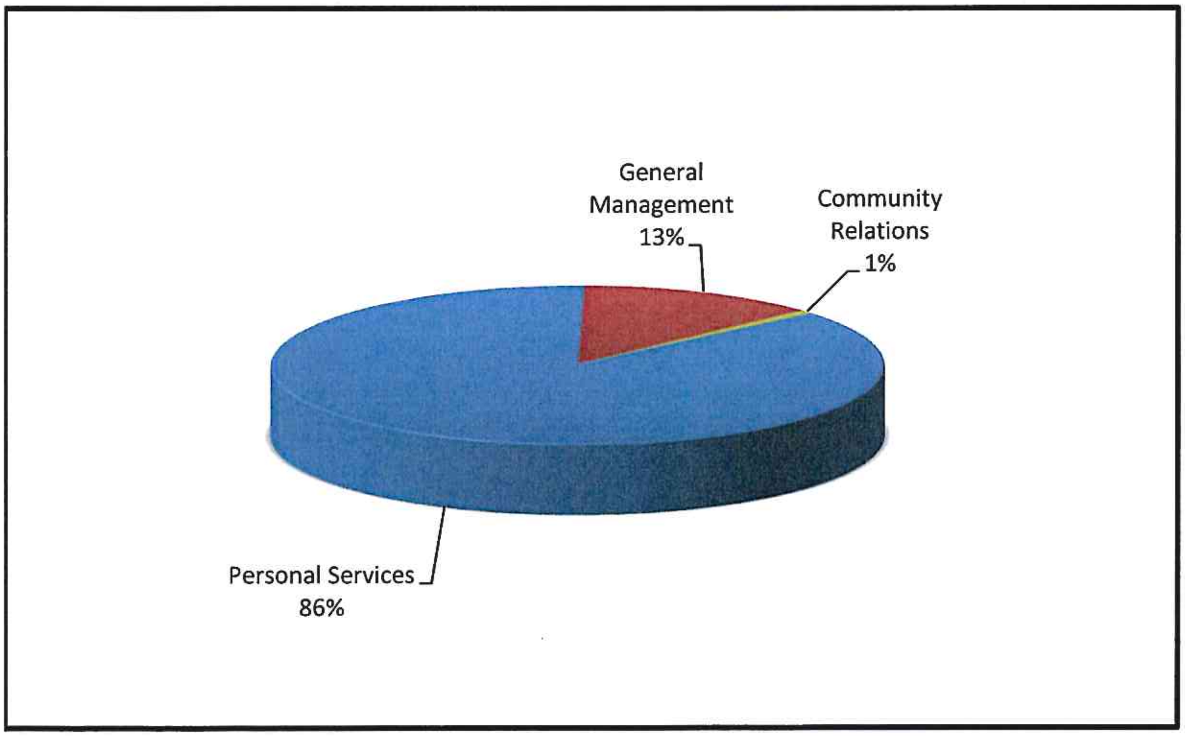
OTHER REVENUE

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-00-310-901	REIMBURSEMENTS - IRMA	5,000	25,000		(5,000)	(100.00)
01-00-310-902	WASTE STICKERS PROCEEDS		60			
01-00-310-903	REIMB - POLICE TRAINING		294			
01-00-310-907	BID PROPOSAL DEPOSIT		210			
01-00-310-909	SALE - FIXED ASSETS	7,500	6,119	7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	750	500		
01-00-310-911	ATS RED LIGHT ENERGY REIMBURSEMENTS	500	1,320	1,320	820	164.00
01-00-310-912	REIMBURSEMENTS-BRUSH PICK-UP	11,600	11,600	11,600		
01-00-310-913	OTHER RECEIPTS	1,000	86,275	20,000	19,000	1,900.00
01-00-310-914	REIMB - PARK & REC MEMORIAL PROGRAM		500			
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAIL'	4,000	11,724	4,000		
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER	16,500	1,858		(16,500)	(100.00)
01-00-310-922	FEDERAL/STATE GRANTS	529,887	400,000	57,289	(472,598)	(89.19)
01-00-310-925	NICOR GAS ANNUAL PAYMENT	17,000	17,000	17,000		
01-00-310-926	CABLE FRANCHISE FEES	208,000	216,000	216,000	8,000	3.85
01-00-310-928	DRUG FORFEITURES - STATE		1,686	33,293	33,293	
01-00-310-930	DRUG FORFEITURES - DEA	15,000	23,312		(15,000)	(100.00)
01-00-310-933	NARCINT REVENUE	153,000	101,168		(153,000)	(100.00)
OTHER REVENUE		969,487	904,876	368,502	(600,985)	(61.99)
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	9,000	34,336	12,000	3,000	33.33
NON-OPERATING REVENUE		9,000	34,336	12,000	3,000	33.33
TOTAL ESTIMATED REVENUES		9,070,234	9,403,665	8,249,096	(821,138)	(9.05)

Village Board and Clerk Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 60,706	$ 60,670
410	General Management	10,811	9,017
420	Community Relations	500	500
425	Capital Improvements	-	-
430	Contingencies	-	-
	Total	$ 72,017	$ 70,187
	Percent Difference		-2.54%

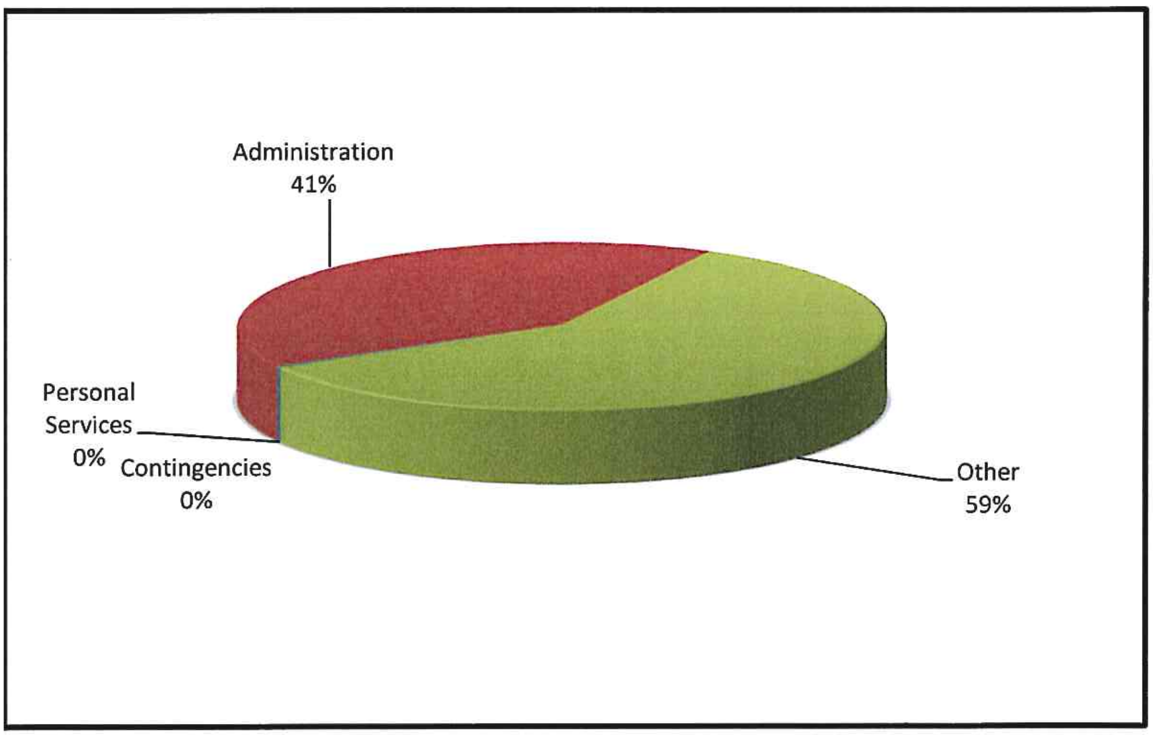


BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 05 - VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	805	805	805		
01-05-400-161	SOCIAL SECURITY	3,441	3,441	3,441		
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	48,300		
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	960	924	924	(36)	(3.75)
PERSONAL SERVICES		60,706	60,670	60,670	(36)	(0.06)
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	750	680	696	(54)	(7.20)
01-05-410-301	OFFICE SUPPLIES	500	250	500		
01-05-410-303	FUEL/MILEAGE/WASH	100		100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	6,810	5,454	5,310	(1,500)	(22.03)
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,051	2,370	2,411	360	17.55
01-05-410-308	WELLNESS	600	600		(600)	(100.00)
GENERAL MANAGEMENT		10,811	9,354	9,017	(1,794)	(16.59)
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500		500		
COMMUNITY RELATIONS		500		500		
Totals for dept 05 - VILLAGE BOARD & CLERK		**72,017**	**70,024**	**70,187**	**(1,830)**	**(2.54)**

Board of Police Commissioners Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget		FY 2018-19 Budget	
400	Personal Services	$	-	$	65
435	Administration		8,586		10,340
440	Other		9,200		15,000
445	Contingencies		-		-
	Total	$	17,786	$	25,405
	Percent Difference				42.84%

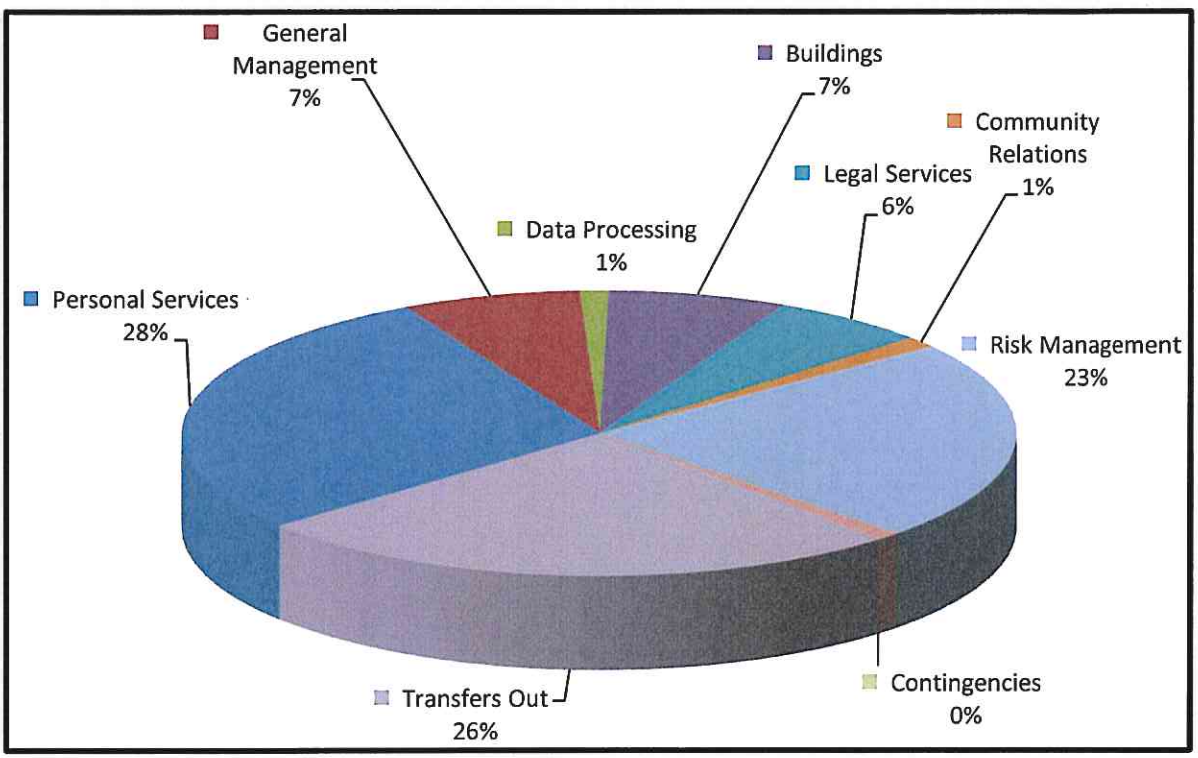


BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 07 - BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE		9	15	15	
01-07-400-161	SOCIAL SECURITY		39	50	50	
PERSONAL SERVICES			48	65	65	
ADMINISTRATION						
01-07-435-104	PART TIME - CLERICAL	500			(500)	(100.00)
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	486	245	240	(246)	(50.62)
01-07-435-239	FEES - BOPC ATTORNEY	6,000	1,000	6,000		
01-07-435-301	OFFICE SUPPLIES	100	100	100		
01-07-435-302	PRINTING & PUBLISHING	1,000		2,000	1,000	100.00
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL		525	1,000	1,000	
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500		500		
01-07-435-311	POSTAGE & METER RENT			500	500	
ADMINISTRATION		8,586	1,870	10,340	1,754	20.43
OTHER						
01-07-440-542	EXAMS - WRITTEN	4,000		10,000	6,000	150.00
01-07-440-543	EXAMS - PHYSICAL	700	498	2,000	1,300	185.71
01-07-440-544	EXAMS - PSYCHOLOGICAL	3,500	1,000	2,000	(1,500)	(42.86)
01-07-440-545	EXAMS - POLYGRAPH	1,000	480	1,000		
OTHER		9,200	1,978	15,000	5,800	63.04
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		17,786	3,896	25,405	7,619	42.84

Administration Department Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 327,742	$ 310,387
455	General Management	74,242	75,919
460	Data Processing	26,499	12,013
466	Buildings	79,900	75,600
470	Legal Services	90,000	67,000
475	Community Relations	9,500	14,000
480	Risk Management	258,315	249,114
485	Capital Improvements	363,306	10,300
490	Contingencies	-	-
900	Transfers Out	1,126,791	278,927
	Total	$ 2,356,295	$ 1,093,260
	Percent Difference		-53.60%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

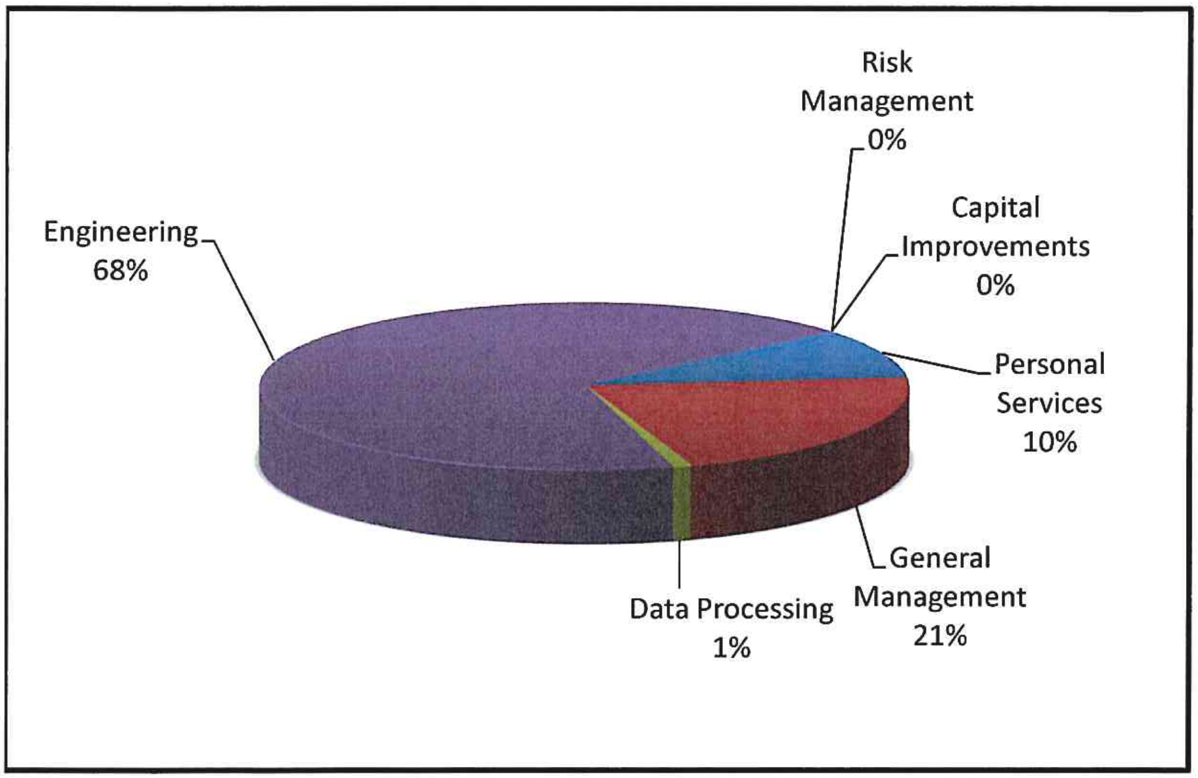
GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 10 - ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	3,500	3,500	3,500		
01-10-400-151	IMRF	36,106	37,454	33,926	(2,180)	(6.04)
01-10-400-161	SOCIAL SECURITY	12,487	12,487	12,562	75	0.60
01-10-400-171	SUI - UNEMPLOYMENT	213	213	204	(9)	(4.23)
01-10-455-101	SALARIES - MANAGEMENT STAFF	83,592	83,592	83,592		
01-10-455-102	OVERTIME	5,000	5,200	5,000		
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	67,075	67,075	67,075		
01-10-455-107	ADMINISTRATIVE INTERN	11,232		11,232		
01-10-455-126	SALARIES - CLERICAL	74,496	74,496	74,496		
01-10-455-131	PERSONNEL RECRUITMENT	550		550		
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	33,491	33,783	18,250	(15,241)	(45.51)
PERSONAL SERVICES		327,742	317,800	310,387	(17,355)	(5.30)
GENERAL MANAGEMENT						
01-10-455-201	PHONE - TELEPHONES	20,592	19,581	22,751	2,159	10.48
01-10-455-266	CODIFY ORDINANCES	3,000	1,500	2,500	(500)	(16.67)
01-10-455-301	OFFICE SUPPLIES	10,000	7,500	10,000		
01-10-455-302	PRINTING & PUBLISHING	3,000	3,000	3,000		
01-10-455-303	FUEL/MILEAGE/WASH	2,000	2,000	2,000		
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	4,500	4,500		
01-10-455-305	STRATEGIC PLANNING	2,000	1,750	2,000		
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,693	12,728	(272)	(2.09)
01-10-455-311	POSTAGE & METER RENT	6,900	5,000	5,000	(1,900)	(27.54)
01-10-455-315	COPY SERVICE	6,500	7,440	7,440	940	14.46
01-10-455-355	COMMISSARY PROVISION	1,000	1,000	1,000		
01-10-455-409	MAINTENANCE - VEHICLES	1,000	2,500	2,500	1,500	150.00
01-10-455-411	MAINTENANCE - EQUIPMENT	750	500	500	(250)	(33.33)
01-10-455-505	CASH - OVER OR SHORT					
GENERAL MANAGEMENT		74,242	68,964	75,919	1,677	2.26
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE	2,619	3,898		(2,619)	(100.00)
01-10-460-225	INTERNET/WEBSITE HOSTING	6,305	7,926	8,523	2,218	35.18
01-10-460-263	EDP LICENSES		714			
01-10-460-267	DOCUMENT STORAGE/SCANNING	16,825	7,869	2,740	(14,085)	(83.71)
01-10-460-305	EDP PERSONNEL TRAINING	250		250		
01-10-460-331	OPERATING SUPPLIES	500		500		
DATA PROCESSING		26,499	20,407	12,013	(14,486)	(54.67)
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	5,000	18,000	10,000	5,000	100.00
01-10-475-366	NEWSLETTER	1,500	500	500	(1,000)	(66.67)
01-10-475-370	MEALS-ON-WHEELS	1,500	1,500	2,000	500	33.33
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM	1,500	1,500	1,500		
COMMUNITY RELATIONS		9,500	21,500	14,000	4,500	47.37
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	294,792	20,000	7,800	(286,992)	(97.35)
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	60,514	63,875	2,500	(58,014)	(95.87)
01-10-485-642	PEG CHANNEL EQUIPMENT	8,000	8,000		(8,000)	(100.00)
CAPITAL IMPROVEMENTS		363,306	91,875	10,300	(353,006)	(97.16)
BUILDINGS						
01-10-466-228	MAINTENANCE - BUILDING	55,000	74,000	60,000	5,000	9.09
01-10-466-235	NICOR GAS (7760 QUINCY)	4,000	2,500	2,500	(1,500)	(37.50)
01-10-466-236	NICOR GAS (835 MIDWAY)	3,000	2,000	2,000	(1,000)	(33.33)
01-10-466-237	NICOR GAS (825 MIDWAY)	2,000	2,000	1,200	(800)	(40.00)
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000	2,000		(3,000)	(100.00)
01-10-466-241	ENERGY/COMED (825 MIDWAY)	1,500			(1,500)	(100.00)
01-10-466-250	SANITARY (7760 QUINCY)	200	314	350	150	75.00
01-10-466-251	SANITARY (835 MIDWAY)	400	400	200	(200)	(50.00)
01-10-466-252	SANITARY (825 MIDWAY)	300	100	100	(200)	(66.67)
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	1,500	2,500	(1,500)	(37.50)
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	6,500	6,500		
01-10-466-385	SANITARY USER CHARGE		250	250	250	
BUILDINGS		79,900	91,564	75,600	(4,300)	(5.38)

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
LEGAL						
01-10-470-239	FEES - VILLAGE ATTORNEY	80,000	60,000	60,000	(20,000)	(25.00)
01-10-470-241	FEES - SPECIAL ATTORNEY	5,000	3,500	3,500	(1,500)	(30.00)
01-10-470-242	FEES - LABOR COUNSEL	5,000	3,500	3,500	(1,500)	(30.00)
LEGAL		90,000	67,000	67,000	(23,000)	(25.56)
RISK MANAGEMENT						
01-10-480-272	INSURANCE - IRMA	243,595	175,675	237,714	(5,881)	(2.41)
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	2,500	10,000	10,000	7,500	300.00
01-10-480-276	WELLNESS	12,220	5,986	1,400	(10,820)	(88.54)
RISK MANAGEMENT		258,315	191,661	249,114	(9,201)	(3.56)
TRANSFERS OUT						
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	277,791	277,791	278,927	1,136	0.41
01-10-900-114	TRANSFER TO LAFER	849,000	831,859		(849,000)	(100.00)
TRANSFERS OUT		1,126,791	1,109,650	278,927	(847,864)	(75.25)
Totals for dept 10 - ADMINISTRATION		**2,356,295**	**1,980,421**	**1,093,260**	**(1,263,035)**	**(53.60)**

Planning & Economic Development Department Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 16,778	$ 16,840
510	General Management	99,008	37,438
515	Data Processing	2,386	1,600
520	Engineering	142,750	119,750
535	Risk Management	2,500	-
540	Capital Improvements	-	-
544	Contingencies	-	-
	Total	$ 263,422	$ 175,628
	Percent Difference		-33.33%

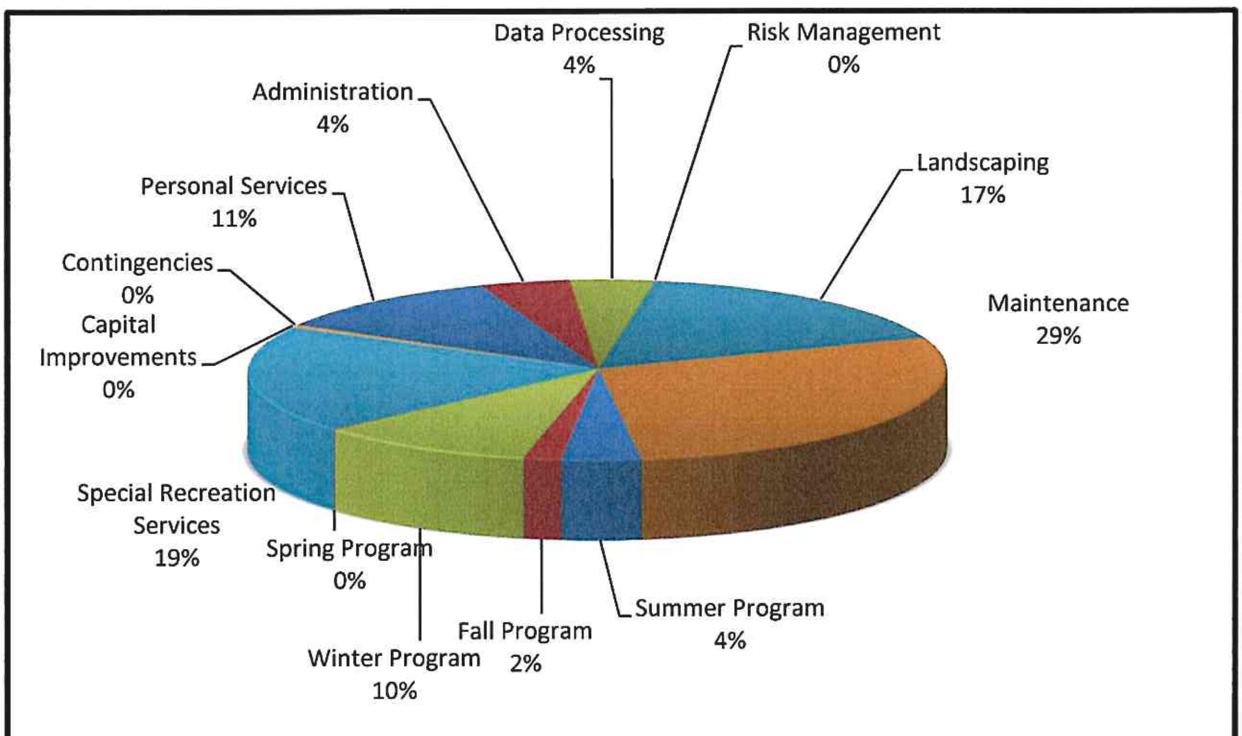


BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	436	436	436		
01-15-400-151	IMRF	4,722	4,722	4,436	(286)	(6.06)
01-15-400-161	SOCIAL SECURITY	1,866	1,866	1,866		
01-15-400-171	SUI - UNEMPLOYMENT	36	36	34	(2)	(5.56)
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	9,718	9,718	10,068	350	3.60
PERSONAL SERVICES		16,778	16,778	16,840	62	0.37
GENERAL MANAGEMENT						
01-15-510-102	OVERTIME	500		500		
01-15-510-126	SALARIES - CLERICAL	29,598	29,598	29,598		
01-15-510-232	CONSULTANTS - DESIGN & OTHER	59,600	59,600		(59,600)	(100.00)
01-15-510-301	OFFICE SUPPLIES	500	500	500		
01-15-510-302	PRINTING & PUBLISHING	3,000	2,000	2,000	(1,000)	(33.33)
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	3,000	1,500	1,500	(1,500)	(50.00)
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	1,000	1,500	1,500	500	50.00
01-15-510-311	POSTAGE & METER RENT	500	150	500		
01-15-510-340	PLAN COMMISSION COMPENSATION	810	897	840	30	3.70
01-15-510-401	OPERATING EQUIPMENT	500	500	500		
GENERAL MANAGEMENT		99,008	96,245	37,438	(61,570)	(62.19)
DATA PROCESSING						
01-15-515-212	EDP EQUIPMENT/SOFTWARE	786			(786)	(100.00)
01-15-515-263	EDP LICENSES		192			
01-15-515-305	EDP PERSONNEL TRAINING	1,600		1,600		
DATA PROCESSING		2,386	192	1,600	(786)	(32.94)
RISK MANAGEMENT						
01-15-535-273	SELF INSURANCE - DEDUCTIBLE	2,500			(2,500)	(100.00)
RISK MANAGEMENT		2,500			(2,500)	(100.00)
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250	250	250		
01-15-520-245	FEES - ENGINEERING	3,000	1,500	3,000		
01-15-520-246	FEES - COURT REPORTER	4,500	1,500	2,500	(2,000)	(44.44)
01-15-520-254	PLAN REVIEW - ENGINEER	10,000	7,500	10,000		
01-15-520-257	PLAN REVIEW - PLANNER	120,000	100,000	100,000	(20,000)	(16.67)
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	5,000	4,000	4,000	(1,000)	(20.00)
ENGINEERING		142,750	114,750	119,750	(23,000)	(16.11)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		**263,422**	**227,965**	**175,628**	**(87,794)**	**(33.33)**

Parks and Recreation Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 44,836	$ 41,937
550	Administration	12,622	15,875
555	Data Processing	15,524	15,000
560	Risk Management	2,500	-
565	Landscaping	78,483	63,400
570	Maintenance	50,955	107,887
575	Summer Program	14,212	13,820
580	Fall Program	5,692	6,550
585	Winter Program	31,166	37,855
586	Spring Program	459	400
590	Special Recreation Services	162,745	72,941
595	Capital Improvements	808,000	1,500
599	Contingencies	-	-
	Total	$ 1,227,194	$ 377,165
	Percent Difference		-69.27%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

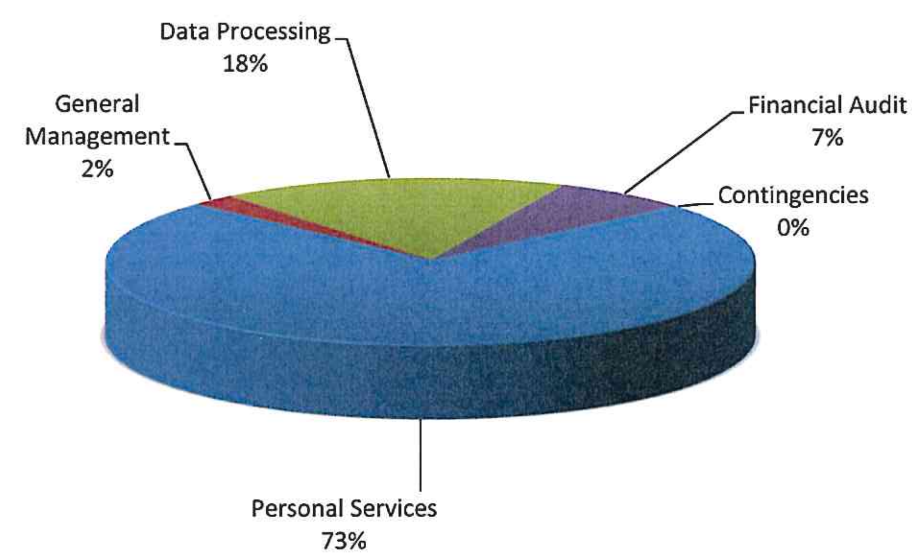
GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 20 - PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	489	489	489		
01-20-400-151	IMRF	4,747	4,747	4,460	(287)	(6.05)
01-20-400-161	SOCIAL SECURITY	2,093	2,093	2,093		
01-20-400-171	SUI - UNEMPLOYMENT	90	90	86	(4)	(4.44)
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	33,753	33,753	33,753		
01-20-550-103	PART TIME - PROGRAM SUPERVISOR	2,400			(2,400)	(100.00)
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,264	1,049	1,056	(208)	(16.46)
PERSONAL SERVICES		44,836	42,221	41,937	(2,899)	(6.47)
ADMINISTRATION						
01-20-550-201	EMERGENCY TELEPHONE LINE	100	300	100		
01-20-550-301	OFFICE SUPPLIES	200			(200)	(100.00)
01-20-550-302	PRINTING & PUBLISHING	9,000	5,475	12,425	3,425	38.06
01-20-550-303	FUEL/MILEAGE/WASH	266		250	(16)	(6.02)
01-20-550-304	SCHOOLS/CONFERENCES/TRAVEL	325		325		
01-20-550-307	FEES/DUES/SUBSCRIPTIONS	275		275		
01-20-550-311	POSTAGE & METER RENT	2,456	2,500	2,500	44	1.79
ADMINISTRATION		12,622	8,275	15,875	3,253	25.77
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE	524			(524)	(100.00)
01-20-555-263	EDP LICENSES		128			
01-20-555-306	CONSULTING SERVICES	15,000	27,500	15,000		
DATA PROCESSING		15,524	27,628	15,000	(524)	(3.38)
CAPITAL IMPROVEMENTS						
01-20-595-692	LANDSCAPING		637			
01-20-595-693	COURT IMPROVEMENTS	500		1,500	1,000	200.00
01-20-595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PA	807,500	896,013		(807,500)	(100.00)
CAPITAL IMPROVEMENTS		808,000	896,650	1,500	(806,500)	(99.81)
RISK MANAGEMENT						
01-20-560-273	SELF INSURANCE - DEDUCTIBLE	2,500			(2,500)	(100.00)
RISK MANAGEMENT		2,500			(2,500)	(100.00)
LANDSCAPING						
01-20-565-341	PARK LANDSCAPE SUPPLIES	15,500	16,606	9,000	(6,500)	(41.94)
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	62,983	56,299	54,400	(8,583)	(13.63)
LANDSCAPING		78,483	72,905	63,400	(15,083)	(19.22)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	5,500	7,000		
01-20-570-103	PART TIME - LABOR	4,000	1,000	1,500	(2,500)	(62.50)
01-20-570-234	RENT - EQUIPMENT	1,100	230	250	(850)	(77.27)
01-20-570-279	TRASH REMOVAL	155			(155)	(100.00)
01-20-570-280	BALLFIELD MAINTENANCE/SUPPLIES			6,500	6,500	
01-20-570-281	CONTRACTED MAINTENANCE	38,000	40,148	42,000	4,000	10.53
01-20-570-331	MAINTENANCE SUPPLIES		7,121	9,500	9,500	
01-20-570-345	UNIFORMS	200			(200)	(100.00)
01-20-570-411	MAINTENANCE - EQUIPMENT	500	728	41,137	40,637	8,127.40
MAINTENANCE		50,955	54,727	107,887	56,932	111.73
SUMMER PROGRAM						
01-20-575-111	RECREATION INSTRUCTORS	2,253			(2,253)	(100.00)
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICES	7,259	4,022	8,820	1,561	21.50
01-20-575-517	SENIORS PROGRAM	4,700		5,000	300	6.38
SUMMER PROGRAM		14,212	4,022	13,820	(392)	(2.76)
FALL PROGRAM						
01-20-580-111	RECREATION INSTRUCTORS	442			(442)	(100.00)
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	550		550		
01-20-580-517	SENIORS PROGRAM	4,700		6,000	1,300	27.66
FALL PROGRAM		5,692		6,550	858	15.07
WINTER PROGRAM						
01-20-585-112	RECREATION INSTRUCTORS	500		500		

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	2,200		2,000	(200)	(9.09)
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	2,872	5,810	1,800	(1,072)	(37.33)
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,410	1,321	1,630	220	15.60
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	1,300	1,313	1,400	100	7.69
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	3,184	970	1,500	(1,684)	(52.89)
01-20-585-154	FAMILY SPECIAL EVENT - RACE	15,000	10,409	9,525	(5,475)	(36.50)
01-20-585-155	CHILDREN'S HOLIDAY PARTY			4,500	4,500	
01-20-585-156	SPECIAL EVENT - PARK OPENING			10,000	10,000	
01-20-585-517	SENIORS PROGRAM	4,700		5,000	300	6.38
WINTER PROGRAM		31,166	19,823	37,855	6,689	21.46
SPRING PROGRAM						
01-20-586-112	RECREATION INSTRUCTORS - SPRING	289	200	200	(89)	(30.80)
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	170	70	200	30	17.65
SPRING PROGRAM		459	270	400	(59)	(12.85)
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUE	37,785	37,600	38,541	756	2.00
01-20-590-519	ADA PARK MAINTENANCE		2,050	4,750	4,750	
01-20-590-520	ADA RECREATION ACCOMMODATIONS	11,175	7,400	7,700	(3,475)	(31.10)
01-20-590-521	ADA PARK IMPROVEMENTS	113,785	65,983	21,950	(91,835)	(80.71)
SPECIAL RECREATION SERVICES		162,745	113,033	72,941	(89,804)	(55.18)
Totals for dept 20 - PARKS & RECREATION		**1,227,194**	**1,239,554**	**377,165**	**(850,029)**	**(69.27)**

Finance Department Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 320,571	$ 320,432
610	General Management	10,930	9,805
615	Data Processing	77,711	76,776
620	Financial Audit	36,976	30,773
625	Capital Improvements	500	500
629	Contingencies	-	-
	Total	$ 446,688	$ 438,286
	Percent Difference		-1.88%



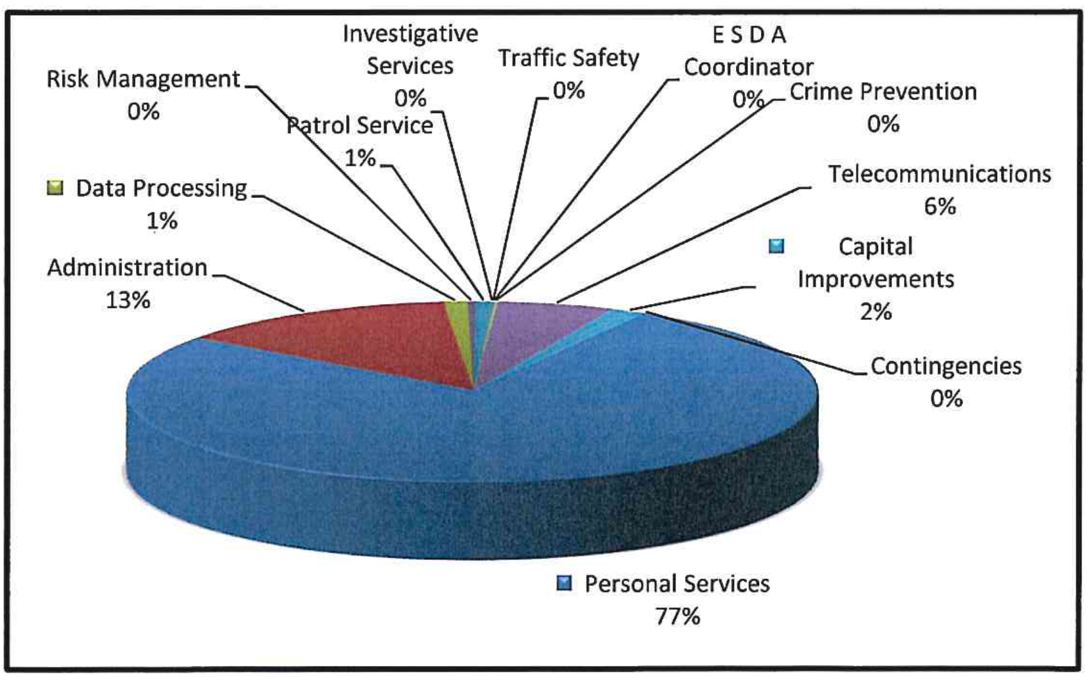
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 25 - FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,392	3,392	3,392		
01-25-400-151	IMRF	29,555	28,745	27,953	(1,602)	(5.42)
01-25-400-161	SOCIAL SECURITY	14,443	14,443	14,518	75	0.52
01-25-400-171	SUI - UNEMPLOYMENT	284	284	272	(12)	(4.23)
01-25-610-101	SALARIES - MANAGEMENT STAFF	128,177	128,177	128,177		
01-25-610-102	OVERTIME	1,500	1,000	1,500		
01-25-610-104	PART TIME - CLERICAL	29,760	29,760	29,760		
01-25-610-126	SALARIES - CLERICAL	74,496	74,496	74,496		
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	38,964	38,964	40,364	1,400	3.59
PERSONAL SERVICES		320,571	319,261	320,432	(139)	(0.04)
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	3,715	2,250	3,700	(15)	(0.40)
01-25-610-302	PRINTING & PUBLISHING	1,150	1,000	1,000	(150)	(13.04)
01-25-610-303	FUEL/MILEAGE/WASH	200	226	250	50	25.00
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	1,950	900	2,000	50	2.56
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	3,415	1,735	2,355	(1,060)	(31.04)
01-25-610-311	POSTAGE & METER RENT	500	300	500		
GENERAL MANAGEMENT		10,930	6,411	9,805	(1,125)	(10.29)
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	22,071	10,280	14,670	(7,401)	(33.53)
01-25-615-263	EDP LICENSES	22,125	25,495	29,226	7,101	32.09
01-25-615-267	DOCUMENT STORAGE/SCANNING	5,915	4,563	5,280	(635)	(10.74)
01-25-615-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-25-615-306	IT - CONSULTING SERVICES	25,000	25,000	25,000		
DATA PROCESSING		77,711	65,338	76,776	(935)	(1.20)
CAPITAL IMPROVEMENTS						
01-25-625-611	FURNITURE & OFFICE EQUIPMENT	500		500		
CAPITAL IMPROVEMENTS		500		500		
FINANCIAL AUDIT						
01-25-620-251	AUDIT SERVICES	26,639	27,374	28,273	1,634	6.13
01-25-620-252	FINANCIAL SERVICES	10,337	11,750	2,500	(7,837)	(75.82)
FINANCIAL AUDIT		36,976	39,124	30,773	(6,203)	(16.78)
Totals for dept 25 - FINANCE DEPARTMENT		**446,688**	**430,134**	**438,286**	**(8,402)**	**(1.88)**

Police Department Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 4,111,687	$ 3,983,004
630	Administration	677,296	698,903
640	Data Processing	32,291	57,123
645	Risk Management	12,500	20,000
650	Patrol Service	169,800	39,793
655	Investigative Services	1,000	1,000
660	Traffic Safety	5,200	5,300
665	E S D A Coordinator	550	500
670	Crime Prevention	5,500	6,000
675	Telecommunications	273,721	289,421
680	Capital Improvements	46,000	85,627
685	Contingencies	-	-
	Total	$ 5,335,545	$ 5,186,671

Percent Difference -2.79%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

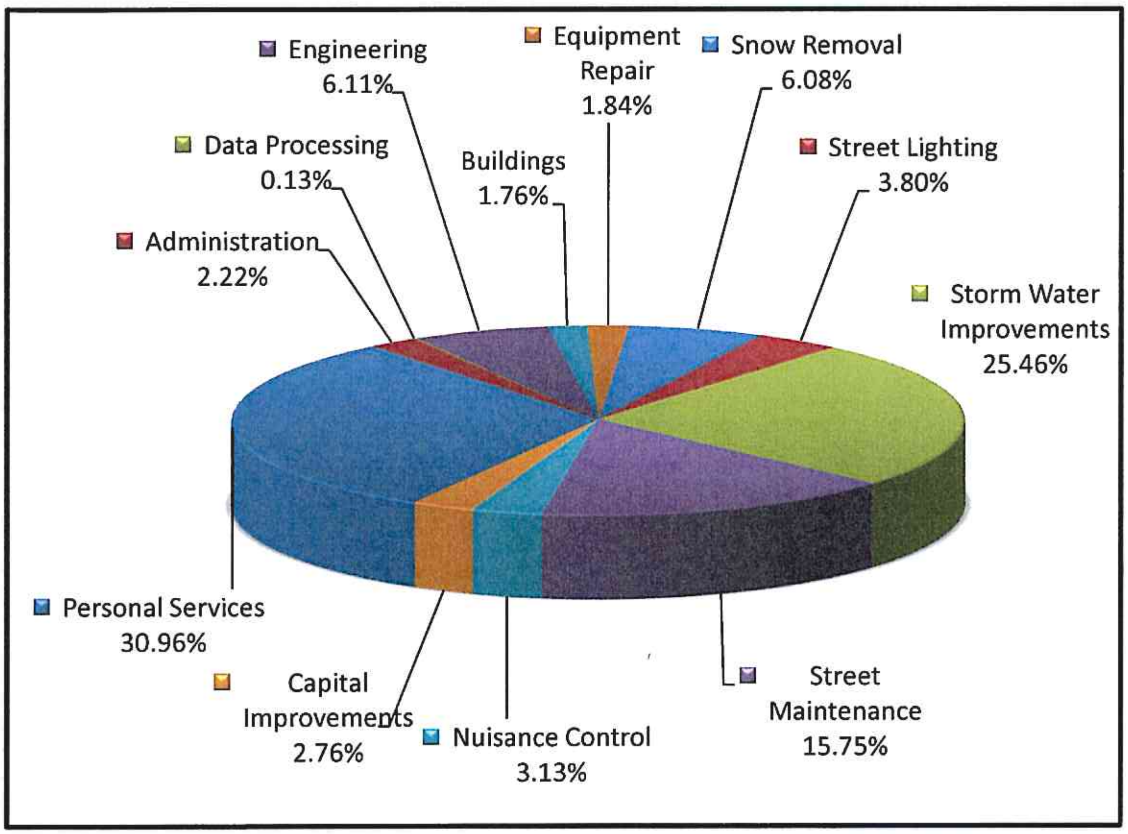
GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 30 - POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	40,338	40,338	39,292	(1,046)	(2.59)
01-30-400-151	IMRF	46,839	36,635	26,323	(20,516)	(43.80)
01-30-400-161	SOCIAL SECURITY	21,353	21,353	20,372	(981)	(4.59)
01-30-400-171	SUI - UNEMPLOYMENT	2,059	2,059	1,926	(133)	(6.46)
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,260,546	2,181,311	2,177,550	(82,996)	(3.67)
01-30-630-102	OVERTIME	285,000	285,000	250,000	(35,000)	(12.28)
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	12,000	12,000		
01-30-630-104	PART TIME - CLERICAL	26,000	15,074	20,000	(6,000)	(23.08)
01-30-630-106	ACCREDITATION MANAGER	16,000	9,000	8,000	(8,000)	(50.00)
01-30-630-126	SALARIES - CLERICAL	169,581	169,581	173,821	4,240	2.50
01-30-630-127	OVERTIME - CLERICAL	9,000	9,000	9,000		
01-30-630-131	PERSONNEL RECRUITMENT	1,500		1,500		
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	350,108	350,108	372,136	22,028	6.29
01-30-630-155	POLICE PENSION	871,363	871,363	871,084	(279)	(0.03)
PERSONAL SERVICES		4,111,687	4,002,822	3,983,004	(128,683)	(3.13)
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	28,000	24,500	27,000	(1,000)	(3.57)
01-30-630-202	ACCREDITATION	15,000	17,000	6,000	(9,000)	(60.00)
01-30-630-238	FIAT	3,500	3,500	3,500		
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	12,000	12,000		
01-30-630-242	DUPAGE CHILDREN'S CENTER	3,000	3,000	3,000		
01-30-630-245	FIRING RANGE	2,000	2,000	2,500	500	25.00
01-30-630-246	RED LIGHT - ADJUDICATOR	7,000	7,000	6,000	(1,000)	(14.29)
01-30-630-247	RED LIGHT - CAMERA FEES	269,700	269,700	275,000	5,300	1.97
01-30-630-248	RED LIGHT - COM ED	2,400	2,400	2,000	(400)	(16.67)
01-30-630-249	RED LIGHT - MISC FEE	14,000	20,000	22,000	8,000	57.14
01-30-630-301	OFFICE SUPPLIES	6,600	6,600	7,000	400	6.06
01-30-630-302	PRINTING & PUBLISHING	5,450	5,450	6,000	550	10.09
01-30-630-303	FUEL/MILEAGE/WASH	72,000	52,500	65,000	(7,000)	(9.72)
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	27,000	20,000	30,207	3,207	11.88
01-30-630-305	TUITION REIMBURSEMENT	3,000	2,250	3,000		
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	15,000	15,000	15,000		
01-30-630-308	CADET PROGRAM	4,000	1,500	4,000		
01-30-630-311	POSTAGE & METER RENT	4,000	4,000	4,000		
01-30-630-315	COPY SERVICE	4,000	4,000	4,000		
01-30-630-331	OPERATING SUPPLIES	2,000	2,000	3,500	1,500	75.00
01-30-630-345	UNIFORMS	30,000	32,000	31,100	1,100	3.67
01-30-630-346	AMMUNITION	12,000	12,000	18,000	6,000	50.00
01-30-630-401	OPERATING EQUIPMENT	56,846	20,000	57,846	1,000	1.76
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	500	500	6,000	5,500	1,100.00
ADMINISTRATION		598,996	538,900	613,653	14,657	2.45
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	9,429	9,000	7,750	(1,679)	(17.81)
01-30-640-225	INTERNET/WEBSITE HOSTING	1,130	1,247	1,968	838	74.16
01-30-640-263	EDP LICENSES	15,732	15,482	28,405	12,673	80.56
01-30-640-267	DOCUMENT STORAGE/SCANNING	6,000	25,465	19,000	13,000	216.67
DATA PROCESSING		32,291	51,194	57,123	24,832	76.90
CAPITAL IMPROVEMENTS						
01-30-635-288	BUILDING CONSTR & REMODEL		4,000	6,460	6,460	
01-30-680-625	NEW VEHICLES	46,000	45,793	79,167	33,167	72.10
CAPITAL IMPROVEMENTS		46,000	49,793	85,627	39,627	86.15
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	12,500	12,500	20,000	7,500	60.00
01-30-645-274	OTHER CLAIMS		1,000			
RISK MANAGEMENT		12,500	13,500	20,000	7,500	60.00
EQUIPMENT REPAIR						
01-30-630-409	MAINTENANCE - VEHICLES	72,000	56,500	70,000	(2,000)	(2.78)
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	6,300	2,000	15,250	8,950	142.06
EQUIPMENT REPAIR		78,300	58,500	85,250	6,950	8.88
PATROL						

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-30-650-268	ANIMAL CONTROL	800	800	800		
01-30-650-340	K-9 PROGRAM		1,500	4,200	4,200	
01-30-650-343	JAIL SUPPLIES	1,000	1,000	1,500	500	50.00
01-30-650-345	UNIFORMS		86			
01-30-650-348	DRUG FORFEITURE EXP - STATE		1,686	33,293	33,293	
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL	15,000	15,144		(15,000)	(100.00)
01-30-650-350	NARCINT EXPENDITURE	153,000	89,476		(153,000)	(100.00)
PATROL		169,800	109,692	39,793	(130,007)	(76.56)
INVESTIGATIVE						
01-30-655-339	CONFIDENTIAL FUNDS	1,000	1,000	1,000		
INVESTIGATIVE		1,000	1,000	1,000		
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,200	5,148	5,300	100	1.92
TRAFFIC SAFETY		5,200	5,148	5,300	100	1.92
ESDA COORDINATOR						
01-30-665-263	SIREN MAINTENANCE	550		500	(50)	(9.09)
ESDA COORDINATOR		550		500	(50)	(9.09)
CRIME PREVENTION						
01-30-670-302	PRINTING & PUBLISHING	1,000	500	1,000		
01-30-670-331	COMMODITIES	4,500	4,500	5,000	500	11.11
CRIME PREVENTION		5,500	5,000	6,000	500	9.09
TELECOMMUNICATIONS						
01-30-675-235	RADIO DISPATCHING	273,721	273,721	289,421	15,700	5.74
TELECOMMUNICATIONS		273,721	273,721	289,421	15,700	5.74
Totals for dept 30 - POLICE DEPARTMENT		5,335,545	5,109,270	5,186,671	(148,874)	(2.79)

Public Works Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 332,914	$ 336,843
710	Administration	25,250	24,100
715	Data Processing	2,423	1,373
720	Engineering	88,000	66,500
725	Buildings	20,600	19,100
735	Equipment Repair	29,000	20,000
740	Snow Removal	66,200	66,200
745	Street Lighting	45,140	41,340
750	Storm Water Improvements	303,420	277,000
755	Street Maintenance	166,834	171,400
760	Nuisance Control	33,100	34,100
765	Capital Improvements	109,089	30,000
	Total	$ 1,221,970	$ 1,087,956
	Percent Difference		-10.97%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

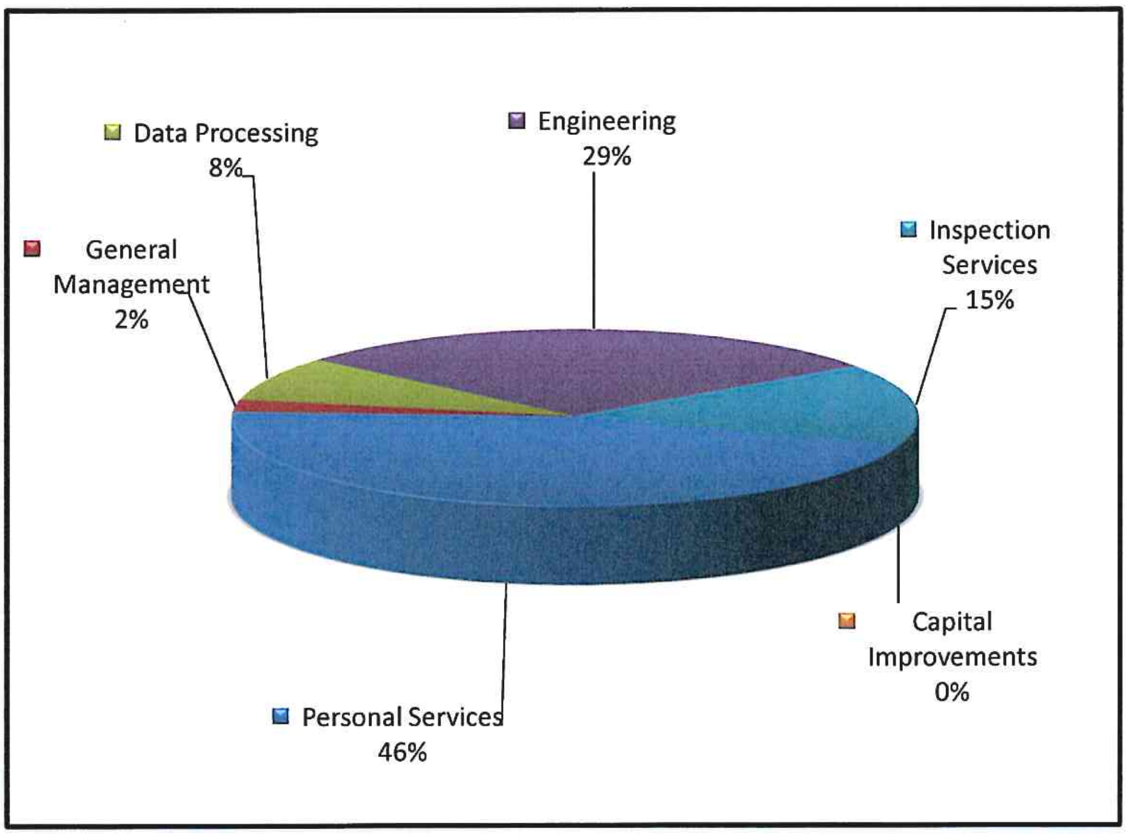
GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 35 - PUBLIC WORKS DEPARTMENT						
PERSONAL SERVICES						
01-35-400-147	MEDICARE	3,644	3,644	3,644		
01-35-400-151	IMRF	34,717	34,717	32,621	(2,096)	(6.04)
01-35-400-161	SOCIAL SECURITY	14,229	14,229	14,229		
01-35-400-171	SUI - UNEMPLOYMENT	178	281	170	(8)	(4.49)
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	171,962	171,962	171,962		
01-35-710-102	OVERTIME	25,000	35,000	22,500	(2,500)	(10.00)
01-35-710-103	PART TIME - LABOR	30,000	30,000	30,000		
01-35-710-126	SALARIES - CLERICAL	24,348	24,348	24,348		
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	28,836	33,231	37,369	8,533	29.59
PERSONAL SERVICES		332,914	347,412	336,843	3,929	1.18
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,100	2,500	2,500	400	19.05
01-35-710-301	OFFICE SUPPLIES	500	500	500		
01-35-710-302	PRINTING & PUBLISHING	1,000	500	500	(500)	(50.00)
01-35-710-303	FUEL/MILEAGE/WASH	8,000	7,000	7,500	(500)	(6.25)
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	1,500	2,000		
01-35-710-306	REIMB PERSONNEL EXPENSES	300	300	300		
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	350	396	300	(50)	(14.29)
01-35-710-311	POSTAGE & METER RENT	1,500	1,500	1,500		
01-35-710-345	UNIFORMS	6,000	5,000	5,000	(1,000)	(16.67)
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	3,000	3,000	3,500	500	16.67
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
ADMINISTRATION		25,250	22,696	24,100	(1,150)	(4.55)
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE	1,048	288		(1,048)	(100.00)
01-35-715-225	INTERNET/WEBSITE HOSTING	1,375	1,373	1,373	(2)	(0.15)
01-35-715-263	EDP LICENSES		256			
DATA PROCESSING		2,423	1,917	1,373	(1,050)	(43.33)
CAPITAL IMPROVEMENTS						
01-35-765-685	STREET IMPROVEMENTS	109,089	103,800	30,000	(79,089)	(72.50)
CAPITAL IMPROVEMENTS		109,089	103,800	30,000	(79,089)	(72.50)
BUILDINGS						
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS	5,000			(5,000)	(100.00)
01-35-725-413	MAINTENANCE - GARAGE	3,000	10,000	6,000	3,000	100.00
01-35-725-414	MAINTENANCE - SALT BINS	500	3,000	2,500	2,000	400.00
01-35-725-415	NICOR GAS	2,000	2,000	2,000		
01-35-725-417	SANITARY USER CHARGE	100	100	100		
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	10,000	8,500	(1,500)	(15.00)
BUILDINGS		20,600	25,100	19,100	(1,500)	(7.28)
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	86,500	86,500	65,000	(21,500)	(24.86)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500	1,500	1,500		
ENGINEERING		88,000	88,000	66,500	(21,500)	(24.43)
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	25,000	20,000	20,000	(5,000)	(20.00)
01-35-735-411	MAINTENANCE - EQUIPMENT	4,000	3,000		(4,000)	(100.00)
EQUIPMENT REPAIR		29,000	23,000	20,000	(9,000)	(31.03)
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	60,000	73,330	60,000		
01-35-740-306	REIMB PERSONAL EXPENSES	200	200	200		
01-35-740-411	MAINTENANCE - EQUIPMENT	6,000	6,000	6,000		
SNOW REMOVAL		66,200	79,530	66,200		
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	19,140	19,140	19,140		
01-35-745-223	MAINTENANCE - STREET LIGHTS	20,000	15,646	15,000	(5,000)	(25.00)
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	6,000	6,414	7,200	1,200	20.00
STREET LIGHTING		45,140	41,200	41,340	(3,800)	(8.42)

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	15,000	15,000	15,000		
01-35-750-289	SITE IMPROVEMENTS	20,000	20,000	20,000		
01-35-750-290	EQUIPMENT RENTAL	3,500	3,500	3,500		
01-35-750-328	STREET & ROW MAINTENANCE	120,000	140,000	140,000	20,000	16.67
01-35-750-329	MAINTENANCE - SAW MILL CREEK	2,500	3,500	3,500	1,000	40.00
01-35-750-338	TREE MAINTENANCE	107,420	220,000	55,000	(52,420)	(48.80)
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENA	35,000	50,000	40,000	5,000	14.29
STORM WATER IMPROVEMENTS		303,420	452,000	277,000	(26,420)	(8.71)
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	1,250	1,250	1,250		
01-35-755-281	ROUTE 83 BEAUTIFICATION	50,000	50,000	52,500	2,500	5.00
01-35-755-282	REIMB EXP - CONSTRUCTION	500	500	500		
01-35-755-283	REIMB EXP - OTHER	1,500	3,500	2,500	1,000	66.67
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000	19,400	20,000		
01-35-755-290	EQUIPMENT RENTAL	750	750	750		
01-35-755-328	STREET & ROW MAINTENANCE OTHER	29,375	25,000	25,000	(4,375)	(14.89)
01-35-755-331	OPERATING SUPPLIES	50,000	50,000	55,000	5,000	10.00
01-35-755-332	J.U.L.I.E.	2,459	3,388	2,400	(59)	(2.40)
01-35-755-333	ROAD SIGNS	9,500	9,500	10,000	500	5.26
01-35-755-401	OPERATING EQUIPMENT	1,500	1,500	1,500		
STREET MAINTENANCE		166,834	164,788	171,400	4,566	2.74
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000	1,000	1,000		
01-35-760-259	MOSQUITO ABATEMENT	32,100	32,039	33,100	1,000	3.12
NUISANCE CONTROL		33,100	33,039	34,100	1,000	3.02
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		1,221,970	1,382,482	1,087,956	(134,014)	(10.97)

Building & Zoning Budget
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 180,943	$ 177,823
810	General Management	8,215	9,050
815	Data Processing	8,686	31,700
820	Engineering	84,000	114,000
830	Inspection Services	54,000	59,500
835	Capital Improvements	-	-
	Total	$ 335,844	$ 392,073
	Percent Difference		16.74%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Dept 40 - BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,783	1,783	1,783		
01-40-400-151	IMRF	19,288	19,288	18,123	(1,165)	(6.04)
01-40-400-161	SOCIAL SECURITY	7,623	7,623	7,623		
01-40-400-171	SUI - UNEMPLOYMENT	107	107	102	(5)	(4.67)
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	75,355	75,355	75,355		
01-40-810-102	OVERTIME	18,000	13,000	15,000	(3,000)	(16.67)
01-40-810-126	SALARIES - CLERICAL	29,598	29,598	29,598		
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	29,189	29,189	30,239	1,050	3.60
PERSONAL SERVICES		180,943	175,943	177,823	(3,120)	(1.72)
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	1,000	1,000	1,000		
01-40-810-301	OFFICE SUPPLIES	1,000	1,000	1,000		
01-40-810-302	PRINTING & PUBLISHING	750	750	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,000	774	1,000		
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,060	1,000		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500	1,070	500		
01-40-810-311	POSTAGE & METER RENT	400	400	400		
01-40-810-345	UNIFORMS		315	400	400	
GENERAL MANAGEMENT		5,650	6,369	6,050	400	7.08
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE	786			(786)	(100.00)
01-40-815-263	EDP LICENSES		192			
01-40-815-267	DOCUMENT STORAGE/SCANNING	5,300	5,300	9,100	3,800	71.70
01-40-815-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-40-815-306	CONSULTING SERVICES		70,000	20,000	20,000	
DATA PROCESSING		8,686	75,492	31,700	23,014	264.96
ENGINEERING						
01-40-820-245	FEES - ENGINEERING	2,500	3,500	3,500	1,000	40.00
01-40-820-246	FEES - DRAINAGE ENGINEER	6,000	27,977	10,000	4,000	66.67
01-40-820-247	REIMB EXP - ENGINEERING	500	500	500		
01-40-820-254	PLAN REVIEW - ENGINEER	5,000	5,440	5,000		
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000	6,761	5,000		
01-40-820-258	PLAN REVIEW - BUILDING CODE	50,000	117,526	75,000	25,000	50.00
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	15,000	16,143	15,000		
ENGINEERING		84,000	177,847	114,000	30,000	35.71
EQUIPMENT REPAIR						
01-40-810-401	OPERATING EQUIPMENT	565	500	500	(65)	(11.50)
01-40-810-409	MAINTENANCE - VEHICLES	2,000	2,000	2,500	500	25.00
EQUIPMENT REPAIR		2,565	2,500	3,000	435	16.96
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	35,000	41,651	40,000	5,000	14.29
01-40-830-115	PLUMBING INSPECTION	7,000	8,280	7,500	500	7.14
01-40-830-117	ELEVATOR INSPECTION	8,000	8,000	8,000		
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000	4,000	4,000		
INSPECTION		54,000	61,931	59,500	5,500	10.19
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		**335,844**	**500,082**	**392,073**	**56,229**	**16.74**

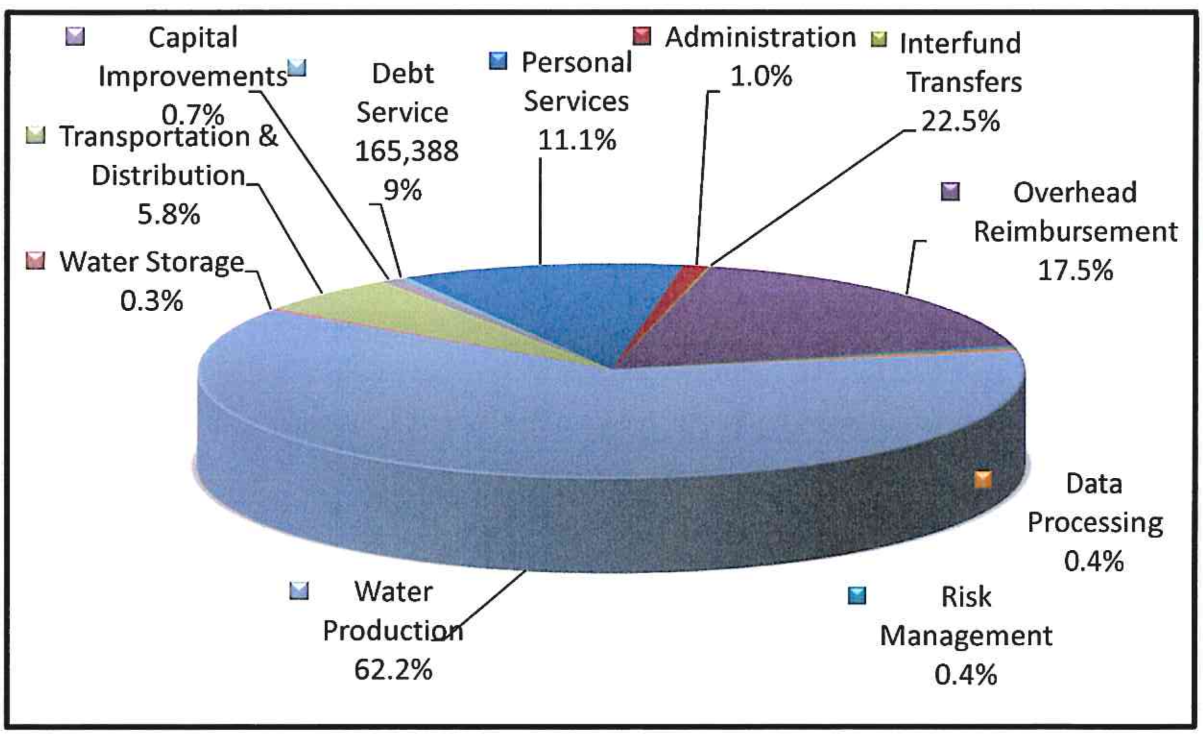
WATER FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Total Net Assets, Beginning	$ 4,763,485	$ 5,365,222	$ 5,030,836	$ 5,108,841	$ 5,348,902	$ 5,504,321	$ 5,577,569	$ 5,565,848
Revenues	3,377,260	3,560,900	3,629,255	3,569,300	3,564,500	3,564,500	3,564,500	3,564,500
% change				0.24%	-0.13%	0.00%	0.00%	0.00%
Operating Expenses	3,263,737	2,880,968	2,639,039	2,872,638	2,951,310	3,033,948	3,119,375	3,206,674
Capital Expenses	-	10,000	464,866	10,000	10,300	10,609	10,927	11,255
Net Transfers (In)/Out	(153,828)	447,345	447,345	446,601	447,471	446,695	445,918	446,772
Total Expenses/Transfers (In)/Out	3,109,909	3,338,313	3,551,250	3,329,239	3,409,081	3,491,252	3,576,220	3,664,701
% change				-0.27%	2.40%	2.41%	2.43%	2.47%
Net Surplus (Deficit)	267,351	222,587	78,005	240,061	155,419	73,248	(11,720)	(100,201)
Net Assets Restated								
Total Net Assets, Ending	$ 5,030,836	$ 5,587,809	$ 5,108,841	$ 5,348,902	$ 5,504,321	$ 5,577,569	$ 5,565,848	$ 5,465,648
Cost Per Day to Operate Fund	$ 8,942	$ 8,483	$ 7,949	$ 8,589	$ 8,805	$ 9,031	$ 9,265	$ 9,504
Working Capital	2,000,152	2,084,798	1,815,744	1,793,392	1,686,398	1,497,233	1,223,099	860,486
Days Operating Expense (Goal = 90)*	224	246	228	209	192	166	132	91

*Calculated as Working Capital Divided by Daily Cost to Operate Water Fund

Water Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
400	Personal Services	$ 315,834	$ 312,395
401	Administration	29,800	28,400
405	Engineering	3,000	2,500
410	Overhead Reimbursement	553,033	491,982
415	Risk Management	-	10,000
417	Data Processing	14,234	11,741
420	Water Production	1,727,100	1,747,500
425	Water Storage	10,000	9,000
430	Transportation & Distribution	139,000	162,750
435	Meters & Billing	13,000	21,500
440	Capital Improvements	10,000	10,000
449	Debt Service	75,967	74,870
900	Transfers	447,345	446,601
Total	Water Fund	$ 3,338,313	$ 3,329,239
	Percent Difference		-0.27%



BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 02 - WATER FUND						
ESTIMATED REVENUES						
CHARGES & FEES						
02-00-310-712	WATER SALES	3,545,000	3,545,000	3,545,000		
02-00-310-713	WATER PENALTIES		14,672	5,000	5,000	
02-00-310-718	SHUTOFF/NSF FEE		8,310	2,500	2,500	
CHARGES & FEES		3,545,000	3,567,982	3,552,500	7,500	0.21
OTHER REVENUE						
02-00-310-714	WATER METER SALES	2,600	15,466	3,000	400	15.38
02-00-310-716	WATER METER READ SALES	6,000	4,719	5,000	(1,000)	(16.67)
02-00-310-717	OTHER REVENUE	1,000	11,249	1,000		
OTHER REVENUE		9,600	31,434	9,000	(600)	(6.25)
NON-OPERATING REVENUE						
02-00-320-108	INTEREST INCOME	3,300	7,739	4,800	1,500	45.45
02-00-320-713	WATER CONNECTION FEES	3,000	22,100	3,000		
NON-OPERATING REVENUE		6,300	29,839	7,800	1,500	23.81
TOTAL ESTIMATED REVENUES		**3,560,900**	**3,629,255**	**3,569,300**	**8,400**	**0.24**
Dept 50 - WATER DEPARTMENT						
PERSONAL SERVICES						
02-50-400-147	MEDICARE	3,400	3,400	3,400		
02-50-400-151	IMRF	33,648	33,648	31,616	(2,032)	(6.04)
02-50-400-161	SOCIAL SECURITY	14,539	14,539	14,539		
02-50-400-171	SUI - UNEMPLOYMENT	178	178	238	60	33.71
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	150,145	150,145	150,145		
02-50-401-102	OVERTIME	40,000	40,000	40,000		
02-50-401-103	PART TIME - LABOR	20,000	10,000	10,000	(10,000)	(50.00)
02-50-401-126	SALARIES - CLERICAL	24,348	24,348	24,348		
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	29,576	29,576	38,109	8,533	28.85
PERSONAL SERVICES		315,834	305,834	312,395	(3,439)	(1.09)
ADMINISTRATION						
02-50-401-201	PHONE - TELEPHONES	10,850	6,000	7,500	(3,350)	(30.88)
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000	1,000	1,000		
02-50-401-301	OFFICE SUPPLIES	1,500	750	750	(750)	(50.00)
02-50-401-302	PRINTING & PUBLISHING	4,000	4,000	4,000		
02-50-401-303	FUEL/MILEAGE/WASH	5,000	6,500	6,500	1,500	30.00
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,250	1,250	1,500	250	20.00
02-50-401-306	REIMB PERSONNEL EXPENSES	150	150	150		
02-50-401-307	FEES DUES SUBSCRIPTIONS	550	500	500	(50)	(9.09)
02-50-401-311	POSTAGE & METER RENT	5,000	6,000	6,000	1,000	20.00
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
ADMINISTRATION		29,800	26,650	28,400	(1,400)	(4.70)
ENGINEERING						
02-50-405-245	FEES - ENGINEERING	3,000	3,000	2,500	(500)	(16.67)
ENGINEERING		3,000	3,000	2,500	(500)	(16.67)
TRANSFERS OUT						
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	553,033	553,033	491,982	(61,051)	(11.04)
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEMEI	400,000	400,000	400,000		
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	47,345	47,345	46,601	(744)	(1.57)
TRANSFERS OUT		1,000,378	1,000,378	938,583	(61,795)	(6.18)
RISK MANAGEMENT						
02-50-415-273	SELF INSURANCE - DEDUCTIBLE			10,000	10,000	
RISK MANAGEMENT				10,000	10,000	
DATA PROCESSING						
02-50-417-212	EDP EQUIPMENT/SOFTWARE	1,571	3,638	2,800	1,229	78.23
02-50-417-263	EDP LICENSES	6,363	7,903	7,641	1,278	20.08
02-50-417-267	DOCUMENT STORAGE/SCANNING	5,000			(5,000)	(100.00)
02-50-417-305	EDP PERSONNEL TRAINING	1,300		1,300		

DATA PROCESSING		14,234	11,541	11,741	(2,493)	(17.51)
WATER PRODUCTION						
02-50-420-206	ENERGY - ELECTRIC PUMP	12,000	13,000	12,000		
02-50-420-294	LANDSCAPING - WELLS 1 & 3	500	500	500		
02-50-420-297	LANDSCAPING - STANDPIPE	1,500	1,000	1,000	(500)	(33.33)
02-50-420-361	CHEMICALS	1,600	1,500	1,500	(100)	(6.25)
02-50-420-362	SAMPLING ANALYSIS	2,500	2,500	2,500		
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500	500	500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500	500	500		
02-50-420-575	PURCHASE OF WATER	1,708,000	1,708,000	1,729,000	21,000	1.23
WATER PRODUCTION		1,727,100	1,727,500	1,747,500	20,400	1.18
WATER STORAGE						
02-50-425-471	MATERIALS & SUPPLIES - L.H.V.					
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANCE - L.H	1,500	1,500	1,500		
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EXEC PL	1,000	2,000	1,500	500	50.00
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMPH	1,000	2,314	1,000		
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUM	6,500	6,034	5,000	(1,500)	(23.08)
WATER STORAGE		10,000	11,848	9,000	(1,000)	(10.00)
TRANSPORTATION/DISTRIBUTION						
02-50-430-276	LEAK SURVEYS	7,500	11,720	9,000	1,500	20.00
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENAN	110,000	180,522	125,000	15,000	13.64
02-50-430-299	LANDSCAPING - OTHER	5,000	1,500	2,500	(2,500)	(50.00)
02-50-430-401	OPERATING EQUIPMENT	750	514	750		
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	750	500	500	(250)	(33.33)
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	15,000	69,049	25,000	10,000	66.67
TRANSPORTATION/DISTRIBUTION		139,000	263,805	162,750	23,750	17.09
METERS & BILLING						
02-50-435-278	METERS FLOW TESTING	2,500	2,500	2,500		
02-50-435-461	NEW METERING EQUIPMENT	7,500	110,000	15,000	7,500	100.00
02-50-435-462	METER REPLACEMENT	500	1,000	1,500	1,000	200.00
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500	2,500	2,500		
METERS & BILLING		13,000	116,000	21,500	8,500	65.38
CAPITAL IMPROVEMENTS						
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	10,000	10,000		
CAPITAL IMPROVEMENTS		10,000	10,000	10,000		
OTHER						
02-50-449-102	INTEREST EXPENSE	9,828	9,828	9,622	(206)	(2.10)
02-50-449-104	BOND PRINCIPAL EXPENSE	10,286	10,286	10,800	514	5.00
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	17,105	16,323	15,611	(1,494)	(8.73)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	38,748	38,125	38,837	89	0.23
OTHER		75,967	74,562	74,870	(1,097)	(1.44)
UNCLASSIFIED						
02-50-450-106	BAD DEBT		132			
UNCLASSIFIED			132			
Totals for dept 50 - WATER DEPARTMENT		**3,338,313**	**3,551,250**	**3,329,239**	**(9,074)**	**(0.27)**

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-00-410-501
FY 2018-19

GL NUMBER	DESCRIPTION	TOTAL 2017-18 ORIGINAL BUDGET	TOTAL 2018-19 REQUESTED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
Fund 01 - GENERAL FUND					
01-05-400-147	MEDICARE	805	805	10%	81
01-05-400-161	SOCIAL SECURITY	3,441	3,441	10%	344
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	10%	4,830
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	10%	720
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	960	924	10%	92
01-10-400-147	MEDICARE	3,500	3,500	25%	875
01-10-400-151	IMRF	36,106	33,926	25%	8,482
01-10-400-161	SOCIAL SECURITY	12,487	12,562	25%	3,141
01-10-400-171	SUI - UNEMPLOYMENT	213	204	25%	51
01-10-455-101	SALARIES - MANAGEMENT STAFF	83,592	83,592	25%	20,898
01-10-455-102	OVERTIME	5,000	5,000	25%	1,250
01-10-455-104	PART TIME - CLERICAL			25%	-
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	67,075	67,075	25%	16,769
01-10-455-107	ADMINISTRATIVE INTERN	11,232	11,232	25%	2,808
01-10-455-126	SALARIES - CLERICAL	74,496	74,496	25%	18,624
01-10-455-131	PERSONNEL RECRUITMENT	550	550	25%	138
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	33,491	18,250	25%	4,563
01-10-455-201	PHONE - TELEPHONES	20,592	22,751	10%	2,275
01-10-455-231	RENT - STORAGE			10%	-
01-10-455-266	CODIFY ORDINANCES	3,000	2,500	10%	250
01-10-455-301	OFFICE SUPPLIES	10,000	10,000	10%	1,000
01-10-455-302	PRINTING & PUBLISHING	3,000	3,000	10%	300
01-10-455-303	FUEL/MILEAGE/WASH	2,000	2,000	10%	200
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	4,500	10%	450
01-10-455-305	STRATEGIC PLANNING	2,000	2,000	10%	200
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,728	10%	1,273
01-10-455-311	POSTAGE & METER RENT	6,900	5,000	10%	500
01-10-455-315	COPY SERVICE	6,500	7,440	10%	744
01-10-455-355	COMMISSARY PROVISION	1,000	1,000	10%	100
01-10-455-409	MAINTENANCE - VEHICLES	1,000	2,500	20%	500
01-10-455-410	MAINTENANCE - VEHICLE ENGINES			20%	-
01-10-455-411	MAINTENANCE - EQUIPMENT	750	500	20%	100
01-10-460-213	GIS			20%	-
01-10-460-225	INTERNET/WEBSITE HOSTING	6,305	8,523	10%	852
01-10-460-306	CONSULTING SERVICES			10%	-
01-10-466-228	MAINTENANCE - BUILDING	55,000	60,000	10%	6,000
01-10-466-236	NICOR GAS (835 MIDWAY)	3,000	2,000	10%	200
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000		10%	-
01-10-466-251	SANITARY (835 MIDWAY)	400	200	10%	20
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	2,500	10%	250
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	6,500	10%	650
01-10-466-385	SANITARY USER CHARGE		250	10%	25
01-10-470-239	FEES - VILLAGE ATTORNEY	80,000	60,000	15%	9,000
01-10-471-252	FINANCIAL SERVICES			10%	-
01-10-471-253	CONSULTING FEES			25%	-
01-10-475-365	PUBLIC RELATIONS	5,000	10,000	10%	1,000
01-10-475-366	NEWSLETTER	1,500	500	10%	50
01-10-480-272	INSURANCE - IRMA	243,595	237,714	40%	95,086
01-10-485-602	BUILDING IMPROVEMENTS	294,792	7,800	10%	780
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	60,514	2,500	20%	500
01-25-400-147	MEDICARE	3,392	3,392	25%	848

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-00-410-501
FY 2018-19

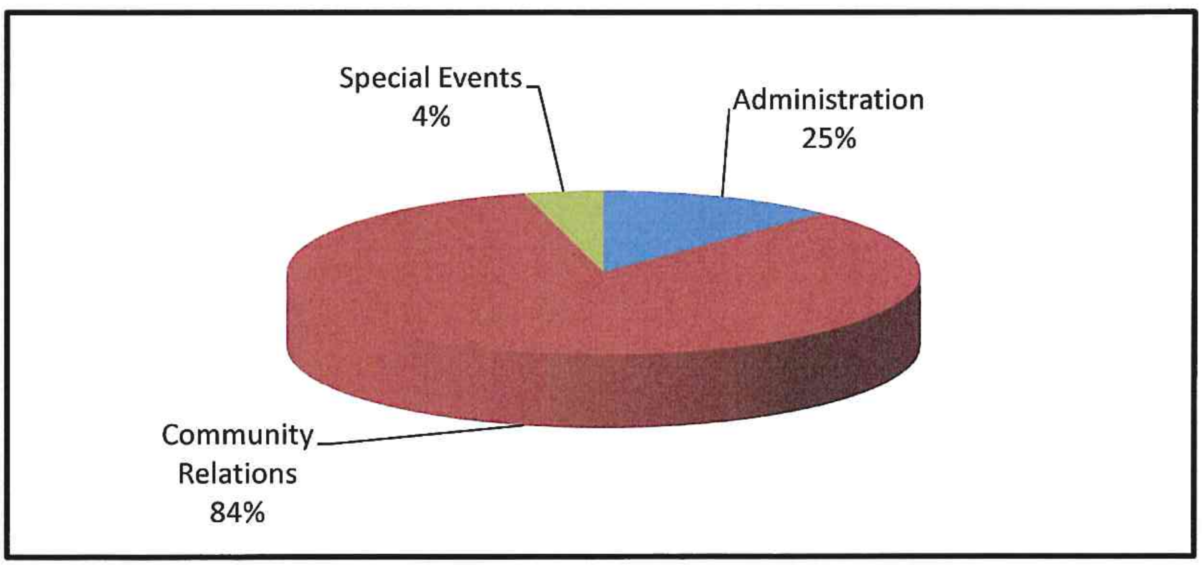
GL NUMBER	DESCRIPTION	TOTAL 2017-18 ORIGINAL BUDGET	TOTAL 2018-19 REQUESTED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
01-25-400-151	IMRF	29,555	27,953	25%	6,988
01-25-400-161	SOCIAL SECURITY	14,443	14,518	25%	3,630
01-25-400-171	SUI - UNEMPLOYMENT	284	272	25%	68
01-25-610-101	SALARIES - MANAGEMENT STAFF	128,177	128,177	25%	32,044
01-25-610-102	OVERTIME	1,500	1,500	25%	375
01-25-610-104	PART TIME - CLERICAL	29,760	29,760	25%	7,440
01-25-610-126	SALARIES - CLERICAL	74,496	74,496	25%	18,624
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	38,964	40,364	25%	10,091
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	1,950	2,000	10%	200
01-25-615-212	EDP EQUIPMENT/SOFTWARE	22,071	14,670	25%	3,668
01-25-615-263	EDP LICENSES	22,125	29,226	25%	7,307
01-25-615-305	EDP PERSONNEL TRAINING	2,600	2,600	25%	650
01-25-615-306	IT - CONSULTING SERVICES	25,000	25,000	25%	6,250
01-25-620-251	AUDIT SERVICES	26,639	28,273	20%	5,655
01-25-620-252	FINANCIAL SERVICES	10,337	2,500	20%	500
01-30-400-147	MEDICARE	40,338	39,292	4%	1,572
01-30-400-151	IMRF	46,839	26,323	4%	1,053
01-30-400-161	SOCIAL SECURITY	21,353	20,372	4%	815
01-30-400-171	SUI - UNEMPLOYMENT	2,059	1,926	4%	77
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,260,546	2,177,550	4%	87,102
01-30-630-102	OVERTIME	285,000	250,000	4%	10,000
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	12,000	4%	480
01-30-630-104	PART TIME - CLERICAL	26,000	20,000	4%	800
01-30-630-126	SALARIES - CLERICAL	169,581	173,821	4%	6,953
01-30-630-127	OVERTIME - CLERICAL	9,000	9,000	4%	360
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	350,108	372,136	4%	14,885
01-30-630-155	POLICE PENSION	871,363	871,084	4%	34,843
01-35-400-147	MEDICARE	3,644	3,644	0%	-
01-35-400-151	IMRF	34,717	32,621	0%	-
01-35-400-161	SOCIAL SECURITY	14,229	14,229	0%	-
01-35-400-171	SUI - UNEMPLOYMENT	178	170	0%	-
01-35-710-345	UNIFORMS	6,000	5,000	50%	2,500
01-35-715-225	INTERNET/WEBSITE HOSTING	1,375	1,373	50%	687
01-35-715-305	EDP PERSONNEL TRAINING			50%	-
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS	5,000		50%	-
01-35-725-413	MAINTENANCE - GARAGE	3,000	6,000	50%	3,000
01-35-725-414	MAINTENANCE - SALT BINS	500	2,500	50%	1,250
01-35-725-415	NICOR GAS	2,000	2,000	50%	1,000
01-35-725-416	ENERGY			50%	-
01-35-725-417	SANITARY USER CHARGE	100	100	50%	50
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	8,500	50%	4,250
01-35-735-409	MAINTENANCE - VEHICLES	25,000	20,000	50%	10,000
01-35-735-411	MAINTENANCE - EQUIPMENT	4,000		50%	-
TOTAL APPROPRIATIONS		5,861,519	5,339,805		**491,982**

HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ 146,100	$ 221,668	$ 217,363	$ 336,747	$ 473,551	$ 609,519	$ 744,577	$ 878,647
Revenues	244,536	232,615	249,003	247,000	249,470	251,965	254,484	257,029
% change				6.18%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	173,273	134,165	129,619	110,196	113,502	116,907	120,414	124,027
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	173,273	134,165	129,619	110,196	113,502	116,907	120,414	124,027
% change				-17.87%	3.00%	3.00%	3.00%	3.00%
Net Surplus (Deficit)	71,263	98,450	119,384	136,804	135,968	135,058	134,070	133,003
Ending Fund Balance	$ 217,363	$ 320,118	$ 336,747	$ 473,551	$ 609,519	$ 744,577	$ 878,647	$ 1,011,650

Hotel Motel Tax Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
401	Administration	$ 13,475	$ 13,435
435	Community Relations	116,190	92,261
436	Special Events	4,500	4,500
449	Contingencies	-	-
Total		$ 134,165	$ 110,196
	Percent Difference		-17.87%



Fund 03 - HOTEL/MOTEL TAX FUND

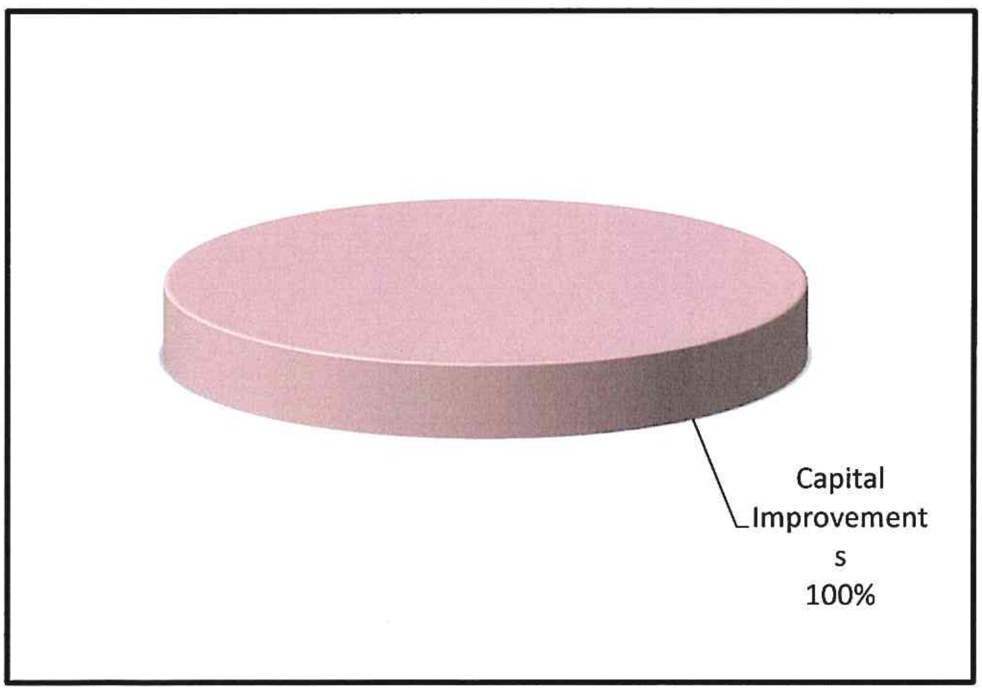
ESTIMATED REVENUES						
NON-OPERATING REVENUE						
03-00-320-108	INTEREST INCOME	250	2,871	1,000	750	300.00
NON-OPERATING REVENUE		250	2,871	1,000	750	300.00
OTHER TAXES						
03-00-310-205	HOTEL/MOTEL TAX	232,365	246,132	246,000	13,635	5.87
OTHER TAXES		232,365	246,132	246,000	13,635	5.87
TOTAL ESTIMATED REVENUES		**232,615**	**249,003**	**247,000**	**14,385**	**6.18**
Dept 53 - HOTEL/MOTEL						
ADMINISTRATION						
03-53-401-304	SCHOOLS CONFERENCE TRAVEL		40			
03-53-401-307	FEES DUES SUBSCRIPTIONS	12,000	12,000	12,000		
03-53-401-311	POSTAGE & METER RENT	250	100	250		
03-53-435-302	PRINTING & PUBLISHING	100			(100)	(100.00)
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,125	1,129	1,185	60	5.33
ADMINISTRATION		13,475	13,269	13,435	(40)	(0.30)
COMMUNITY RELATIONS						
03-53-435-308	GRANT PILOT PROGRAM	5,000		5,000		
03-53-435-316	LANDSCAPE BEAUTIFICATION	8,190	8,850	9,260	1,070	13.06
03-53-435-317	ADVERTISING - DCVB	100,000	100,000	75,000	(25,000)	(25.00)
03-53-435-318	ADVERTISING - VILLAGE			1	1	
03-53-435-319	CHAMBER DIRECTORY	3,000	3,000	3,000		
COMMUNITY RELATIONS		116,190	111,850	92,261	(23,929)	(20.59)
SPECIAL EVENTS						
03-53-436-378	WINE & DINE INTELLIGENTLY	2,000	2,000	2,000		
03-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500	2,500	2,500		
SPECIAL EVENTS		4,500	4,500	4,500		
Totals for dept 53 - HOTEL/MOTEL		**134,165**	**129,619**	**110,196**	**(23,969)**	**(17.87)**

MFT FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ 441,653	$ 201,048	$ 240,791	$ 291,953	$ 245,976	$ 219,595	$ 195,450	$ 173,564
Revenues	217,787	220,405	221,398	221,405	223,619	225,855	228,114	230,395
% change				0.45%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	418,649	217,950	170,236	267,382	250,000	250,000	250,000	250,000
Total Expenses	418,649	217,950	170,236	267,382	250,000	250,000	250,000	250,000
% change				22.68%	-6.50%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(200,862)	2,455	51,162	(45,977)	(26,381)	(24,145)	(21,886)	(19,605)
Ending Fund Balance	$ 240,791	$ 203,503	$ 291,953	$ 245,976	$ 219,595	$ 195,450	$ 173,564	$ 153,959

Motor Fuel Tax Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
401	Pavement Markings	$ -	$ -
405	Road Signs	-	-
410	Snow Removal	-	-
415	Street Lighting	-	-
420	Traffic Signals	-	-
425	Street Maintenance	-	-
430	Capital Improvements	217,950	267,382
439	Contingencies	-	-
Total	Motor Fuel Tax Fund	$ 217,950	$ 267,382
	Percent Difference		22.68%



Fund 04 - MOTOR FUEL TAX FUND

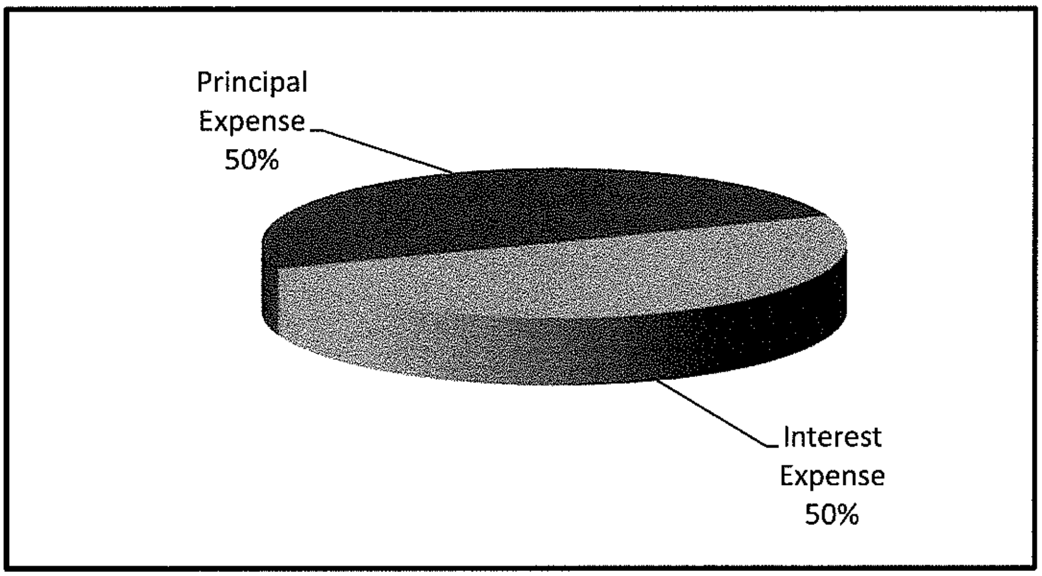
ESTIMATED REVENUES						
NON-OPERATING REVENUE						
04-00-320-108	INTEREST INCOME	500	2,000	1,500	1,000	200.00
NON-OPERATING REVENUE		500	2,000	1,500	1,000	200.00
OTHER TAXES						
04-00-310-216	MFT RECEIPTS	219,905	219,398	219,905		
OTHER TAXES		219,905	219,398	219,905		
TOTAL ESTIMATED REVENUES		**220,405**	**221,398**	**221,405**	**1,000**	**0.45**
Dept 56 - MOTOR FUEL TAX						
CAPITAL IMPROVEMENTS						
04-56-430-684	STREET MAINTENANCE CONTRACT	217,950	170,236	267,382	49,432	22.68
CAPITAL IMPROVEMENTS		217,950	170,236	267,382	49,432	22.68
Totals for dept 56 - MOTOR FUEL TAX		**217,950**	**170,236**	**267,382**	**49,432**	**22.68**

SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ 5,096	$ 5,401	$ 5,408	$ 8,673	$ 8,723	$ 8,748	$ 8,773	$ 8,798
Revenues	319,797	321,325	324,490	322,275	322,490	321,950	320,610	323,450
% change				0.30%	0.07%	-0.17%	-0.42%	0.89%
Operating Expenses	319,485	321,225	321,225	322,225	322,465	321,925	320,585	323,425
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	319,485	321,225	321,225	322,225	322,465	321,925	320,585	323,425
% change				0.31%	0.07%	-0.17%	-0.42%	0.89%
Net Surplus (Deficit)	312	100	3,265	50	25	25	25	25
Ending Fund Balance	$ 5,408	$ 5,501	$ 8,673	$ 8,723	$ 8,748	$ 8,773	$ 8,798	$ 8,823

SSA Bond & Interest Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
550-401	Principal Expense	$ 150,000	$ 160,000
550-402	Interest Expense	171,225	162,225
Total		$ 321,225	$ 322,225
		Percent Difference	0.31%



Fund 06 - SSA ONE BOND & INTEREST FUND

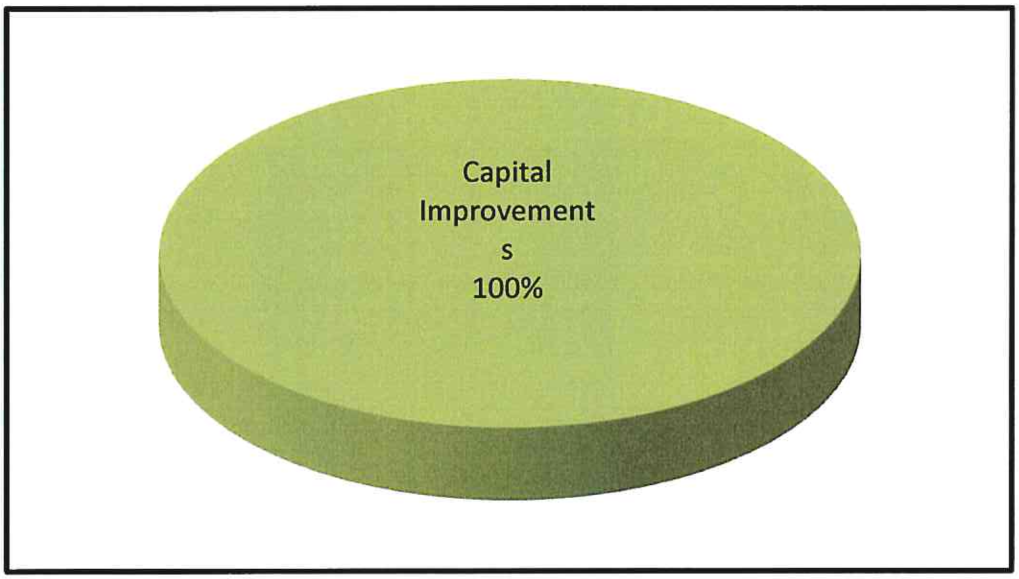
ESTIMATED REVENUES						
NON-OPERATING REVENUE						
06-00-320-108	INTEREST INCOME	100	50	50	(50)	(50.00)
NON-OPERATING REVENUE		100	50	50	(50)	(50.00)
PROPERTY TAXES						
06-00-310-101	PROPERTY TAX RECEIPTS	321,225	324,440	322,225	1,000	0.31
PROPERTY TAXES		321,225	324,440	322,225	1,000	0.31
TOTAL ESTIMATED REVENUES		**321,325**	**324,490**	**322,275**	**950**	**0.30**
Dept 60 - SSA BOND						
DEBT SERVICE						
06-60-550-401	BOND PRINCIPAL EXPENSE	150,000	150,000	160,000	10,000	6.67
06-60-550-402	BOND INTEREST EXPENSE	171,225	171,225	162,225	(9,000)	(5.26)
DEBT SERVICE		321,225	321,225	322,225	1,000	0.31
Totals for dept 60 - SSA BOND		**321,225**	**321,225**	**322,225**	**1,000**	**0.31**

WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ 379,938	$ 393,302	$ 165,730	$ 52,699	$ 437,484	$ 787,684	$ 1,137,884	$ 1,488,084
Revenues	150,841	400,100	401,800	401,000	400,200	400,200	400,200	400,200
% change				0.22%	-0.20%	0.00%	0.00%	0.00%
Operating Expenses	14,170	-	-	-	-	-	-	-
Capital Expenses	350,879	768,600	514,831	16,215	50,000	50,000	50,000	50,000
Total Expenses	365,049	768,600	514,831	16,215	50,000	50,000	50,000	50,000
% change				-97.89%	208.36%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(214,208)	(368,500)	(113,031)	384,785	350,200	350,200	350,200	350,200
Ending Fund Balance	$ 165,730	$ 24,802	$ 52,699	$ 437,484	$ 787,684	$ 1,137,884	$ 1,488,084	$ 1,838,284

Water Capital Improvements Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
405	Contractual Services	$ -	$ -
410	Interfund Transfers	-	-
440	Capital Improvements	768,600	16,215
Total		$ 768,600	$ 16,215
		Percent Difference	-97.89%



Fund 09 - WATER CAPITAL IMPROVEMENTS FUND

ESTIMATED REVENUES						
NON-OPERATING REVENUE						
09-00-320-108	INTEREST INCOME	100	1,800	1,000	900	900.00
NON-OPERATING REVENUE		100	1,800	1,000	900	900.00
TRANSFERS IN						
09-00-330-102	TRANSFER FROM WATER	400,000	400,000	400,000		
TRANSFERS IN		400,000	400,000	400,000		
TOTAL ESTIMATED REVENUES		**400,100**	**401,800**	**401,000**	**900**	**0.22**
Dept 65 - WATER CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	238,900	244,737	6,315	(232,585)	(97.36)
09-65-440-602	MTU REPLACEMENT	5,000	15,000	1,500	(3,500)	(70.00)
09-65-440-604	WATER TANK REPAIRS	524,700	255,094		(524,700)	(100.00)
09-65-440-606	DCU UPGRADE			8,400	8,400	
CAPITAL IMPROVEMENTS		768,600	514,831	16,215	(752,385)	(97.89)
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS		**768,600**	**514,831**	**16,215**	**(752,385)**	**(97.89)**

CAPITAL PROJECTS FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ 85,605	$ -	$ 290	$ 390	$ 390	$ 390	$ 390	$ 390
Revenues	185	-	100	-	-	-	-	-
% change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	85,500	-	-	-	-	-	-	-
Total Expenses	85,500	-	-	-	-	-	-	-
% change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Net Surplus (Deficit)	(85,315)	-	100	-	-	-	-	-
Ending Fund Balance	$ 290	$ -	$ 390	$ 390	$ 390	$ 390	$ 390	$ 390

Fund 10 - CAPITAL PROJECT FUND

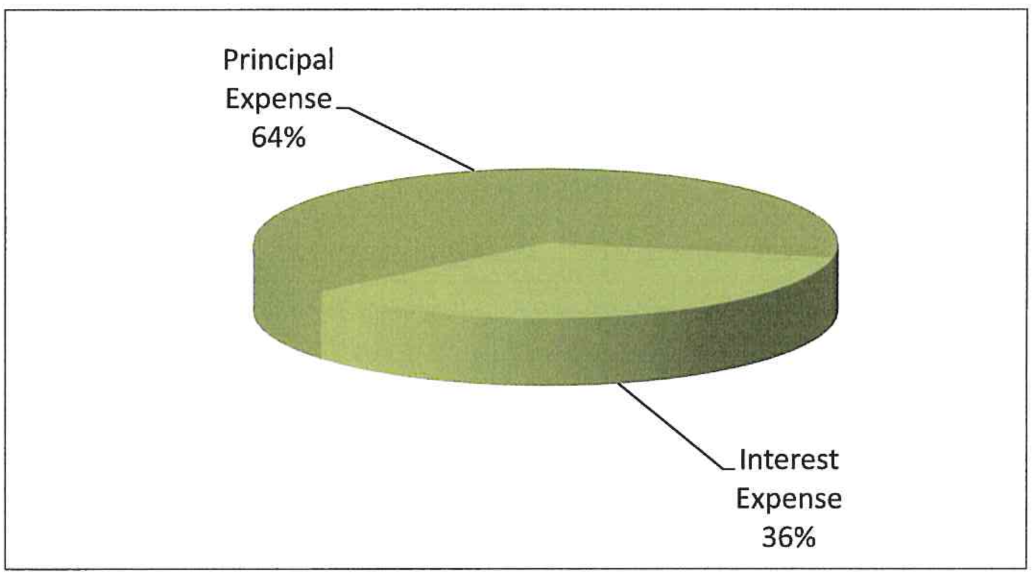
ESTIMATED REVENUES		
NON-OPERATING REVENUE		
10-00-320-108	INTEREST INCOME	100
NON-OPERATING REVENUE		100
TOTAL ESTIMATED REVENUES		**100**

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ (22)	$ 111	$ -	$ 6	$ 6	$ 6	$ 6	$ 6
Revenues/Transfers In	326,397	325,136	325,142	325,528	326,344	326,546	326,657	322,709
% change				0.12%	0.25%	0.06%	0.03%	-1.21%
Operating Expenses (Debt Service)	326,375	325,136	325,136	325,528	326,344	326,546	326,657	322,709
% change				0.12%	0.25%	0.06%	0.03%	-1.21%
Net Surplus (Deficit)	22	-	6	-	-	-	-	-
Ending Fund Balance	$ -	$ 111	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6

Debt Service Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
550 - 401	Principal Expense	$ 204,714	$ 209,200
550 - 402	Interest Expense	120,422	116,328
550 - 404	Bond Costs	-	-
Total		$ 325,136	$ 325,528
		Percent Difference	0.12%



Fund 11 - DEBT SERVICE FUND

ESTIMATED REVENUES						
NON-OPERATING REVENUE						
11-00-320-108	INTEREST INCOME		6			
NON-OPERATING REVENUE			6			
TRANSFERS IN						
11-00-330-101	TRANSFER FROM GENERAL FUND	277,791	277,791	278,927	1,136	0.41
11-00-330-102	TRANSFER FROM WATER	47,345	47,345	46,601	(744)	(1.57)
TRANSFERS IN		325,136	325,136	325,528	392	0.12
TOTAL ESTIMATED REVENUES		**325,136**	**325,142**	**325,528**	**392**	**0.12**
Dept 70 - DEBT SERVICE FUND						
DEBT SERVICE						
11-70-550-401	BOND PRINCIPAL EXPENSE	204,714	204,714	209,200	4,486	2.19
11-70-550-402	BOND INTEREST EXPENSE	120,422	120,422	116,328	(4,094)	(3.40)
DEBT SERVICE		325,136	325,136	325,528	392	0.12
Totals for dept 70 - DEBT SERVICE FUND		**325,136**	**325,136**	**325,528**	**392**	**0.12**

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$2,975,189	$ 248,217	$ (32,149)	$ (10,806)	$ (10,806)	$ (10,806)	$ (10,806)	$ (10,806)
Revenues/Transfers In	11,916	851,000	832,472	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	3,019,254	1,098,561	811,129	-	-	-	-	-
Total Expenses	3,019,254	1,098,561	811,129	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(3,007,338)	(247,561)	21,343	-	-	-	-	-
Ending Fund Balance*	$ (32,149)	$ 656	$ (10,806)	$ (10,806)	$ (10,806)	$ (10,806)	$ (10,806)	$ (10,806)

*A deficit ending fund balance would need to be covered by a transfer in from the General Fund.

Land Acquisition, Facility Expansion & Renovation Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
920	Engineering	$ -	$ -
930-411	Police Station Remodel	1,078,561	-
930-412	CRC Remodel	20,000	-
930	Park Improvements/Facilities	-	-
Total		$ 1,098,561	$ -
			-100.00%

Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION &

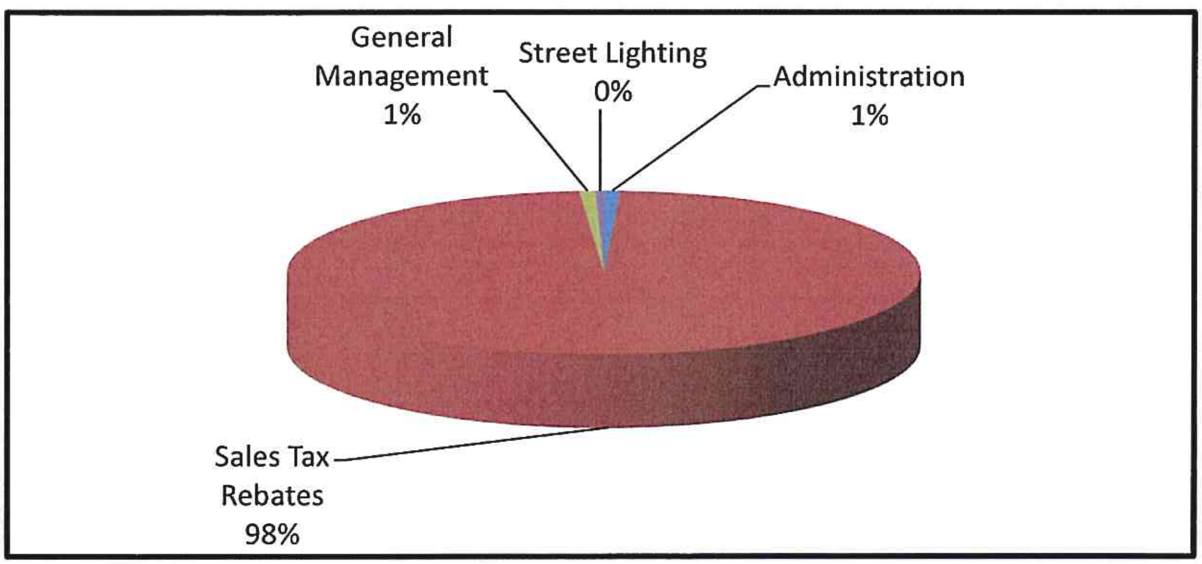
ESTIMATED REVENUES					
NON-OPERATING REVENUE					
14-00-320-108	INTEREST INCOME	2,000	613	(2,000)	(100.00)
NON-OPERATING REVENUE		2,000	613	(2,000)	(100.00)
TRANSFERS IN					
14-00-330-101	TRANSFER FROM GENERAL FUND	849,000	831,859	(849,000)	(100.00)
TRANSFERS IN		849,000	831,859	(849,000)	(100.00)
TOTAL ESTIMATED REVENUES		**851,000**	**832,472**	**(851,000)**	**(100.00)**
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION					
CAPITAL IMPROVEMENTS					
14-75-930-410	VILLAGE HALL REMODEL (835 MIDWAY)		877		
14-75-930-411	POLICE DEPT REMODEL (7760 QUINCY)	1,078,561	785,302	(1,078,561)	(100.00)
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	20,000	20,000	(20,000)	(100.00)
14-75-930-415	FACILITIES		4,950		
CAPITAL IMPROVEMENTS		1,098,561	811,129	(1,098,561)	(100.00)
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION		**1,098,561**	**811,129**	**(1,098,561)**	**(100.00)**

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	$ -	$ 9,835	$ 80,428	$ 509,307	$ 40,307	$ 34,807	$ 33,852	$ 37,487
Revenues	138,560	518,650	438,568	450,000	454,500	459,045	463,635	468,272
% change				-13.24%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	58,132	-	9,689	19,000	10,000	10,000	10,000	10,000
Capital Expenses	-	518,650	-	900,000	450,000	450,000	450,000	450,000
Total Expenses	58,132	518,650	9,689	919,000	460,000	460,000	460,000	460,000
% change				77.19%	-49.95%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	80,428	-	428,879	(469,000)	(5,500)	(955)	3,635	8,272
Ending Fund Balance	$ 80,428	$ 9,835	$ 509,307	$ 40,307	$ 34,807	$ 33,852	$ 37,487	$ 45,759

Rt. 83/Plainfield Road Business District Tax Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18 Budget	FY 2018-19 Budget
401	Administration	$ -	$ 7,500
455	Sales Tax Rebates	514,400	900,000
510	General Management	4,250	7,500
745	Street Lighting	-	4,000
Total		$ 518,650	$ 919,000
	Percent Difference		77.19%



Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRCT TAX

ESTIMATED REVENUES						
OTHER TAXES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENTI	518,650	438,568	450,000	(68,650)	(13.24)
OTHER TAXES		518,650	438,568	450,000	(68,650)	(13.24)
TOTAL ESTIMATED REVENUES		**518,650**	**438,568**	**450,000**	**(68,650)**	**(13.24)**
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
ADMINISTRATION						
15-15-401-242	LEGAL FEES	1,750	6,613	7,500	5,750	328.57
ADMINISTRATION		1,750	6,613	7,500	5,750	328.57
STREET LIGHTING						
15-15-745-224	MAINT TRAFFIC SIGNALS		1,960	4,000	4,000	
STREET LIGHTING			1,960	4,000	4,000	
GENERAL MANAGEMENT						
15-15-455-513	SALES TAX REBATE- TOWN CENTER	514,400		900,000	385,600	74.96
15-15-510-232	CONSULTANTS-DESIGN & OTHER	2,500	1,116	7,500	5,000	200.00
GENERAL MANAGEMENT		516,900	1,116	907,500	390,600	75.57
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		**518,650**	**9,689**	**919,000**	**400,350**	**77.19**