VILLAGE OF WILLOWBROOK

EST. 1960

Willowbrook

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AGENDA

SPECIAL JOINT MEETING OF THE FINANCE & ADMINISTRATION, MUNICIPAL SERVICES, AND PUBLIC SAFETY COMMITTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, FEBRUARY 25, 2019 AT 4:30 PM AT THE WILLOWBROOK VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

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1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
    a. January 14, 2019 Regular Meeting of the Finance & Administration Committee
    b. January 14, 2019 Regular Meeting of the Municipal Services Committee
    c. January 14, 2019 Regular Meeting of the Public Safety Committee
4. REVIEW – Fiscal Year 2019/20 Budget
5. VISITOR'S BUSINESS
6. ADJOURNMENT

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JANUARY 14, 2019 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Chairwoman Berglund at 5:31 p.m.

2. ROLL CALL

Those present at roll call were Chairwoman Sue Berglund, Trustee Michael Mistele and Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, November 12, 2018 were reviewed. Motion to approve made by Trustee Mistele, second by Chairwoman Berglund. Motion carried.

4. APPROVAL – Revised Financial Disclosure Statement

Annually all Village staff, Village officials and certain contractors are required to complete a financial disclosure statement, which is filed with the Deputy Clerk of the Village. In March 2018, the Village's new ethics officer reviewed the form and recommended certain changes to the format. At the May 14, 2018 Finance & Administration Committee meeting, Director Dittman presented the ethic's officers recommendations which included expansion of the form modeled after DuPage County's economic interest statement, correcting missing and/or illegible responses, comparing possible conflicts of interest with the Village's vendor database and certifying receipt of the Village's code of ethics. The new format is enclosed in the packet. If approved, the Village would immediately begin using this format starting with the January 2019 annual disclosures. The Village attorney noted that this does not need to be approved via ordinance as previously thought. Motion to approve made by Trustee Mistele, seconded by Chairwoman Berglund. Motion carried.

5. REPORT – Monthly Disbursement Reports – November & December 2018

The Committee reviewed and accepted the disbursement reports for the months and key items are highlighted below:

- Total cash outlay for all Village funds – $868,212 and $1,728,218 (includes 2 bond payments and IEPA loan payment). Fiscal Year to Date is $8,887,772.
- Payroll monthly total for active employees including all funds - $299,457 and $319,762 (2 payrolls each). The average payroll for the year was $150,672, which is a 2.9% decrease from the prior fiscal year. Director Dittman explained that the payrolls contain not only the union and non-union increases of 2.5%, but also step increases for the sworn officers and payouts of accumulated sick, vacation and other time due to employees that retire or terminate employment.
- Average daily outlay of cash for all Village funds for the current months: $28,940 and $55,749. Daily average fiscal YTD: $36,229. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): $1,110,971.
- Average daily expenditures for the General Fund only: $21,549 and $37,302. Fiscal YTD average is $24,311 which is a 17.52% decrease from the prior year due to the non-continuance of large capital projects that occurred last year.

6. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light

Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax

The Committee reviewed and accepted the revenue trend reports for November and December and key items are highlighted below.

- Sales tax receipts - $339,020 and $342,467 up 3.03% from the prior year. Trending 12.1% over budget.

- Business District sales tax receipts - $42,081 and $38,486. Year to date is $307,747, 4.89% above the prior year and 8.3% over budget. This represents collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from only the Town Center side as the Marshalls, Sketchers & Pete's Fresh Market have not yet reported collections.

- Income Tax receipts - $58,669 and $48,629 up 8.76% compared to the prior year, 14.4% over budget. Director Dittman relayed that we budgeted for a continued 10% reduction in income taxes for this year's budget, although subsequently the state passed their budget with only a 5% reduction planned.

- Utility tax receipts - $70,012 and $71,174 down 2.82% from the prior year, 4.2% under budget, consisting of:

  - Telecomm tax - down 9.17%
  - Northern IL gas – up 22.5%
  - ComEd - down 1.78%

- Places of Eating Tax receipts - $41,827 and $44,667 up 5.07% compared to the prior year, trending 11.55% over budget.

- Fines - $11,179 and $10,998 down 15.14% compared with the prior year, 1.36% over budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that local fine revenue is down significantly, however we do utilize a collection agency to attempt to collect unpaid tickets written by officers.

- Red Light Fines – $84,560 and $85,365 up 59.9% from the prior year receipts, trending 92.7% over budget. All three approaches are live.

- Building Permit receipts - $61,612 and $23,253 up 12.69% from the prior year, 175.66% above budget. We have surpassed the budget of $250,000 for this account for the fiscal year.

- Water sales receipts - $302,506 and $309,763 down 2.56% from the prior year, 7.62% below budget.

- Hotel/Motel Tax receipts - $23,345 and $17,997 up 2.81% compared with the prior year. The revenue is trending at 1.7% higher than budget. Three of the four hotels are open and active.

- Motor Fuel Tax receipts - $20,460 and $19,263, up 1.17% from the prior year, 0.1% below budget.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications.

10. ADJOURNMENT

Motion to adjourn at 6:02 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)

MINUTES OF THE REGULAR MEETING OF THE MUNICIPAL SERVICES COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JANUARY 14, 2019 AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

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1. CALL TO ORDER

   Chairman Oggerino called the meeting to order at 5:32 PM.

2. ROLL CALL

   Those present at roll call were Chairman Paul Oggerino, Trustee Terrence Kelly, Village Administrator Tim Halik, and Superintendent of Public Works Joseph Coons.

3. APPROVAL OF MINUTES

   After review of the draft minutes from the November 12, 2018 regular meeting of the Municipal Services Committee, Trustee Terrence Kelly made a motion to approve the minutes as presented. Chairman Paul Oggerino seconded the Motion. Motion Carried.

4. DISCUSSION – Request for Proposals (RFP) Results: 2019 Parkway Tree Trimming Program

   Administrator Halik advised the Committee that the FY 2018/19 Budget includes funding to conduct a Parkway Tree Trimming Program within the northeast quadrant of town – approximately 1,000 trees. The Municipal Services Committee approved the details of the program on November 12, 2018. Requests for Proposals were distributed on November 13, 2018. The deadline to submit completed proposals was Monday, December 3rd by 12:00 Noon. Halik advised that a total of three proposals were received prior to the deadline with the low proposal submitted by D. Ryan Tree and Landscape, our regular tree maintenance contractor. Halik called-out the stark difference in the proposal amounts between D. Ryan Tree and the other two contractors. Halik advised that he believes the difference in the proposal amounts is due to the prevailing wage status of the project. Halik advised that the RFP document distributed for this project included language stating that the project must comply with the prevailing wage law. However, it is his understanding that trimming of existing parkway trees is exempt under the law, so the prevailing wage law does not apply to this project. Halik stated that he had also discussed this issue with Village Attorney Tom Bastian. Halik believes that the two higher proposals were calculated using DuPage County prevailing wage rates, whereas the lower proposal was not. As a result, D. Ryan Tree offered the low proposal to complete the work. Halik advised that this program also includes a Private Participation provision. Under this provision, Willowbrook residents can request that the awarded contractor perform tree maintenance work on private property at the unit prices set within the bid document. This is an opportunity for residents to potentially save money by utilizing the Village's contractor and guaranteed pricing. The agreement for this work would be entirely between the contractor and the resident. Letters will be sent to residents explaining the process prior to the start of work. Halik shared that D. Ryan has worked for Willowbrook for several years and has completed both our brush collection program and last tree trimming program performed in 2016. They have also provided a list of municipal references including the Villages of Woodridge, Downers Grove, and Addison. Staff received positive comments from all municipal references provided. The company has a certified arborist on staff. Halik advised that staff recommends that the proposal submitted by D. Ryan Tree & Landscape be accepted. If approved by the Village Board this evening, the project would commence in February and be completed by April 1, 2019. The Committee concurred with the staff recommendation.

5. REPORTS – Municipal Services Department

a. Administrator Halik reviewed the monthly permit activity reports for both the months of November and December 2018. Halik advised that the Village received about $62,700 in permit revenue for the month of November and $23,600 in the month of December. Halik advised that for the first eight months in fiscal year 2018/19, the department has brought in a total of approximately 153% of the budgeted revenue, indicating a continuing high level of construction activity.

b. Administrator Halik reviewed the water system pumpage report for the months of October and November 2018. The report indicates that the Village pumped 28,071,000 gallons of water in the month of October and 25,580,00 gallons in the month of November. This volume represents an 4.33% increase when compared to the pumpage in the same time period of FY 2017/18.

c. Administrator Halik advised that the October monthly scavenger report from Republic Services was for information only.

d. Administrator Halik advised that he had received, for the first time, a 4th Quarter commercial recycling report for Willowbrook from the scavenger Groot Industries, Inc. Halik stated he had not received this type of report from Groot in the past and advised the Committee that although it is only from one local scavenger company, the tonnage provides an indication of the level of service Groot provides to commercial areas of the Village.

6. VISITOR'S BUSINESS

(None)

7. COMMUNICATIONS

(None)

8. ADJOURNMENT

Motion to adjourn was made by Trustee Kelly. Seconded by Chairman Oggerino. The meeting was adjourned at 5:47 PM.

(Minutes transcribed by: Tim Halik, 2/19/19)

AGENDA

MINUTES OF THE PUBLIC SAFETY COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON JANUARY 14TH, 2019 AT 5:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DU PAGE COUNTY, ILLINOIS.

CALL TO ORDER
Meeting called to order at 5:30 p.m. Trustee Davi arrived at 6:08 p.m.

ROLL CALL
In attendance, Trustee Umberto Davi, Chairperson Gayle Neal, Chief Robert Schaller, Deputy Chief Lauren Kaspar and Tom Bastian from Storino, Ramello & Durkin.

1. REVIEW NOVEMBER 12TH, 2018 PUBLIC SAFETY COMMITTEE MEETING MINUTES.
The Trustee Davi and Chairperson Neal approved the November 12th, 2018 meeting minutes at 6:15 p.m.

2. REVIEW WEEKLY PRESS RELEASES – INFORMATION.
The Committee reviewed the Weekly Press Releases. Chief Schaller discussed the increase in Burglary from Motor Vehicle and Theft crimes that occurred over the Thanksgiving and Christmas holidays.

3. REVIEW MONTHLY EXPENDITURE REPORT FOR NOVEMBER 2018 AND DECEMBER 2018 – INFORMATION.
The Committee reviewed the Monthly Expenditure Report and had no comment(s). Chief Schaller had a short discussion of upcoming budget issues for FY 19/20.

4. REVIEW OVERTIME REPORT FOR 12/03/2018 – 12/30/2018 - INFORMATION.
The Committee reviewed the Overtime Report and had no comment(s).

5. REVIEW MONTHLY OFFENSE SUMMARY REPORT FOR NOVEMBER 2018 AND DECEMBER 2018 - INFORMATION.
The Committee reviewed the Monthly Offense Summary Report. Trustee Davi commented on the increase in Traffic Enforcement.

6. DISCUSSION ITEMS

   - Internship Application
     The Western Illinois University internship application was approved by Trustee Davi and Chairperson Neal at 6:15 p.m.

   - Lexis Nexis E-Crash

The Lexis Nexis E-Crash was approved by Trustee Davi and Chairperson Neal at 6:15 p.m.

- Municipal Systems Inc.
  Chief Schaller discussed the MSI administrative and adjudication software – 7. This will be held for future studies at the direction of the Committee.

7. REVIEW LETTER(S) OF RECOGNITION AND APPRECIATION – INFORMATION.
   The Committee reviewed the Letters of Recognition and Appreciation.

   - Deputy Chief Lauren Kaspar
   - Officer Joseph LaValle
   - Officer Alexander Erdman
   - Secretary Nancy Turville
   - Secretary Lori Rinella
   - Secretary Laurie Schmitz

8. * VISITOR'S BUSINESS (Public comment is limited to three minutes per person).
   There were no members of the public present to comment at this meeting.

9. ADJOURNMENT.
   The meeting was adjourned at 6:18 p.m.

NEXT MEETING SCHEDULED FEBRUARY 11TH, 2019 AT 5:30 P.M.

VILLAGE OF WILLOWBROOK
EST. 1960

Willowbrook
7760 Quincy Street
Willowbrook, IL 60527-5594

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

MEMO TO: Mayor and Board of Trustees

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

DATE: February 14, 2019

Re: **Committee Review of Proposed Department Budgets**

Enclosed please find information related to the proposed Fiscal Year 2019/20 budget which staff will present at the upcoming joint Committee budget review meeting.

The Committee budget packet has been designed to give all Board members a general overview of budget highlights, including revenue assumptions for the coming year, the proposed FY 2019/20 budget <u>not</u> including discretionary spending, and the tentative ending fund balances for the Village's major funds. In addition, we have included a summary of the basic principles adopted in our preparation of the annual budget.

We prepared the proposed budget with the understanding that we need to continue to closely scrutinize our short and long-term revenue assumptions and to be diligent in managing our expenses, while still achieving our goals. With this in mind, when preparing the individual department budgets, staff assumed no automatic escalation in spending but rather adjusted line-item expenditures as needed to maintain the status quo with regard to programs. In accordance with the Board's past direction, salary increases have not been included in the budget for any Village employees as the police collective bargaining agreement expires April 30, 2019. A personnel discussion will take place during the Board Budget Workshop in March.

We present the Committees with a proposed FY 2019/20 budget which includes a General Fund <u>drawdown of reserves</u> of $679,719 and provides for a projected fund balance of approximately $4,248,080, which is 174 operating days of expenditures, as of April 30, 2020.

The information presented represents staff's work to date and is intended to provide the Committees with an opportunity to focus on specific department issues within the context of the broader budget picture. The discussion which will occur and the feedback received at the Committee level will be carried forward to the Board Budget Workshop presentation next month.

Thank you.

Finance & Administration Committee, Municipal Services Committee, Public Safety Committee

Fiscal Year 2019/20 Budget Review
Monday, February 25, 2019
4:30 PM

FY 2019/20 Budget Schedule

Community-wide Citizen Survey	**N/A (off year)**
Staff Budget Kick-Off Meeting	**December 14, 2018**
Department Budget Proposals Due	**January 11, 2019**
Dept. Review of Budget Submittals	**Jan. 14-25 , 2019**
Staff Budget Final Adjustments	**January 28, 2019**
Joint Committee Review of Proposed Budget	**February 25, 2019**
Board Budget Workshop I	March 18, 2019
Board Budget Workshop II (if needed)	April 8, 2019 @ BoT
Final Budget Approval	April 22, 2019 @ BoT

BUDGET OVERVIEW

Fiscal Year 2019/20

VILLAGE OF WILLOWBROOK

General Fund Highlights

- The proposed budget maintains all current services and programs
- Proposed FY 19/20 Days Operating Expense reserves (in General Fund, as of 4/30/20):
  - ✓ 174 Days ($4,248,080)
  - ✓ 1 "day" projected cost = $24,470
- Five Year Plan developed to include identified spending on known projects and programs.

General Fund Highlights

- Proposed FY 2019/20 budget presents a General Fund <u>drawdown of reserves</u> of $679,719 (breakdown on next slide)
  - Proposed budget <u>does not</u> include salary increases for non-union employees or union employees as the labor agreement expires April 30, 2019
  - Preliminary health insurance figures include a 4.9% increase
  - Police Pension Contribution - Increase of 13.3% ($115,774)
  - IMRF Pension Contribution - Decrease in rate of 2.51% from 14.74% to 12.23% of payroll ($21,735)

Reserve Drawdown Breakdown

Revenues:	Budget FY 18-19	Budget FY 19-20	% change	$ change
All - General Fund	$ 8,255,919	$ 8,741,638	5.88%	$ 485,719
Expenditures:				
Village Board & Clerk	$ 70,187	$ 85,188	21.37%	$ 15,001
Board of Police Commissioners	25,405	27,920	9.90%	2,515
Administration	821,381	1,072,322	30.55%	250,941
Planning & Econ. Development	210,971	133,921	(36.52)%	(77,050)
Parks & Recreation	381,873	442,034	15.75%	60,161
Finance	444,426	432,854	(2.60)%	(11,572)
Police	5,233,254	5,307,246	1.41%	73,992
Public Works	1,098,893	1,272,408	15.79%	173,515
Building & Zoning	384,414	368,591	(4.12)%	(15,823)
Fund Transfers *	661,927	278,873	(57.87)%	(383,054)
Totals:	$ 9,332,731	$ 9,421,357		
Revenues less Expenditures = Budget Surplus (Deficit)		**$ (679,719)**		

General Fund Major Revenues Budgeted FY 18/19 vs 19/20

Total Budgeted Revenue Projection for FY 19/20 raised $485,719 or 5.88%

- Sales Tax – UP $400,000
- Income Tax – UP $113,681
  - $279,000 of the $850,000 budgeted pays the General Fund portion of the Series 2015 Bonds annually
- Amusement Tax – no change (yet)
- Utility Tax – DOWN $52,000
- Places of Eating Tax – UP $15,000
- Building Permit Fees – UP $25,000
- Red Light Camera Fines – UP $40,000
- Water Overhead Reimbursement –UP $26,060
- Grants – no major grants expected

Budget Highlights
Pension Costs: Police Pension

- Police = 13.3% increase, or $115,774

Rate of payroll:

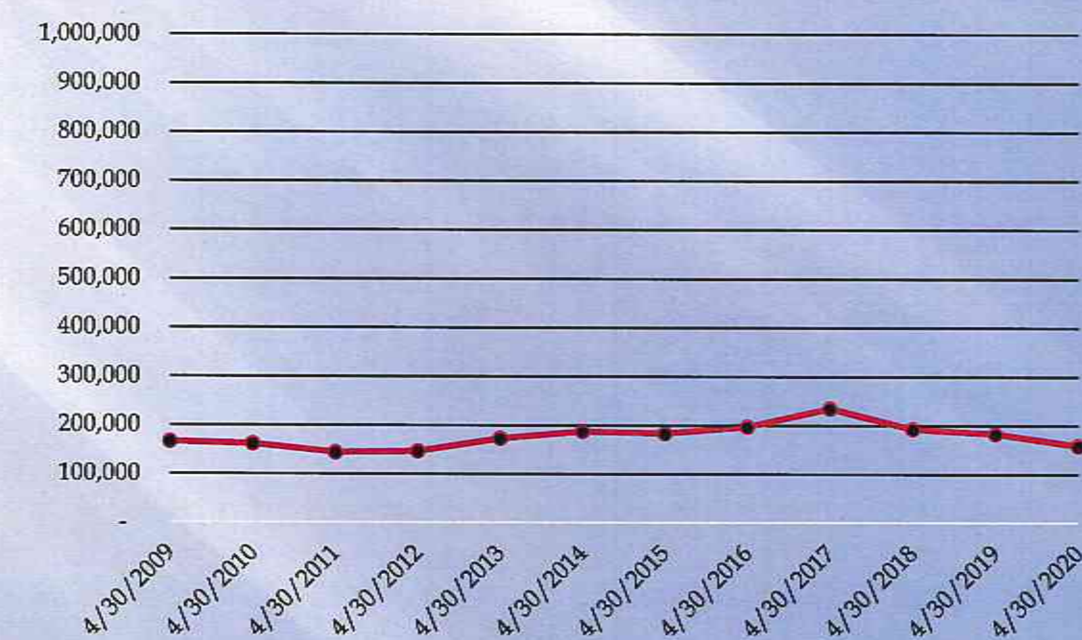
FY 15/16: 31.16%
FY 16/17: 38.99%
FY 17/18: 41.82%
FY 18/19: 41.18%
FY 19/20: 50.57%

Budget Highlights
Pension Costs: IMRF

- IMRF = 2.51% decrease, or approx. $21,735

Rate of payroll:

CY 2015: 17.97%
CY 2016: 17.45%
CY 2017: 15.43%
CY 2018: 14.74%
CY 2019: 12.23%



BUDGET HIGHLIGHTS – DEBT UPDATE

- Series 2015 GO ARS Bonds (year 5 of 20)
  - Pledged to be repaid with income tax revenues (police station portion) and water user fees (water tank portion)
  - If pledged revenues are insufficient, a general obligation property tax would be levied
  - Village Board will abate the property tax each year as alternate revenues are sufficient
  - FY 2019/20 payment: $326,344 (Debt Service Fund)
    - General Fund contribution: $278,873
    - Water Fund contribution: $47,471

Budget Highlights
FY 2019/20 Water & Water Capital Funds

- Water:
  - Includes ½ of full year's salary of Superintendent of Public Works (split with Public Works)
  - $524,865 overhead reimbursement to General Fund
  - $150,000 for various repairs to the water distribution system
  - Future projects to be funded by annual transfers from the Water Fund: FY 19/20 transfer of $400,000 included
  - Approx. $122,000 in debt payments

- Water Capital:
  - $60,000 in water system improvements to sandblast, prime and paint Village hydrants

Budget Highlights
FY 2019/20 Water & Water Capital Funds (continued)

Water Debt Expenses:

- $54,448 IEPA Loan principal and interest repayment, year 3 of 20
  - Budgeted Principal: $39,563
  - Budgeted Interest: $14,885
- Series 2015 Bonds (Water Tower #1 Re-Coating), year 5 of 20
  - Budgeted Principal: $10,800
  - Budgeted Interest: $9,406
- Series 2015 Bonds (Portion that refunded Series 2008 bonds), year 5 of 13
  - Transfer to Debt Service Fund: $47,471

BUDGET HIGHLIGHTS – MFT FUND

- This year's scheduled Roadway Maintenance Program includes replacement of defective concrete (i.e., sidewalks & curbs), full-depth patching, overlays of roadways, and replacement of pavement markings within the Waterford Subdivision.
- There will be approximately $302,348 available in the Motor Fuel Tax (MFT) Fund to complete the FY 19/20 Road Program.
- As we have done in the past, prior to finalizing the contract for this year's program, all Village roads will be visually evaluated after the winter season.

FINANCIAL OVERVIEW

Fiscal Year 2019/20

VILLAGE OF WILLOWBROOK

Financial Performance - General Fund

	Fund Balance	Surplus (Deficit)	# of Days Operating Expense reserved
April 30, 2019 Budget	$ 3,538,748	$ (1,076,812)	151
April 30, 2019 Est. Actual	$ 4,927,799	$ (120,707)	206
April 30, 2020 Budget – proposed	**$ 4,248,080***	**$ (679,719)**	**174**

* One (1) "Operating Day" in the General Fund projected for FY 19/20 = $24,470

Reasons for Heightened Performance FY 18/19 Est. Actual vs. Budget

- **General Fund Drawdown was $1.0 M <u>less</u> than anticipated.**

- General Fund projected actual revenues exceeded budget:
  - Sales Tax + $436,000
  - Income Tax + $106,000
  - Places of Eating Tax + $51,000
  - Building Permits + $214,000
  - Red Light Camera Fines + $305,000
  - Utility Tax - $40,000

Total GF revenues $1,095,729 over budget!

Reasons for Heightened Performance FY 18/19 Est. Actual vs. Budget (Con't.)

General Fund Expenditures - approx. $95,000 > budget

Savings achieved by:

- Assistant Village Administrator – only 4.5 months of $90,039 annual salary
- Administrative Intern position not filled
- IRMA insurance premium was $35,000 lower than budgeted
- ADA park improvements of $21,950 (Ridgemoor) included in SRA tax levy are not being done in FY 18/19
- Red light camera fees $50,000 < budget
- Police body cameras $34,000 not implemented FY 18/19
- K-9 vehicle not purchased (approx. $55,000)
- Approx. savings on police vehicle maintenance: $30,000
- Approx. savings on plan review fees: $39,000

Reasons for Heightened Performance FY 18/19 Est. Actual vs. Budget (Con't.)

General Fund Expenditures - approx. $95,000 > budget

<u>Contributions to cost overruns:</u>

- Crisis management costs for Sterigenics projected at $400,000; NOT a budgeted expense
- Police overtime $121,000 over budget
- $73,000 more spent on stormwater improvements
- Building code plan review $55,000 over budget (offset by plan review fee revenue)
- Additional $12,500 planned to be spent on outsourced IT consultant

"Quick Summary"

- The FY 2018/19 Budget included a planned draw-down of reserves in the amount of $1,076,812 (deficit), resulting in 151 days of operating expense reserves.

- FY 2018/19 estimated actual projects a year-end draw-down of reserves of $120,707 (deficit), resulting in 206 days of operating reserves.

- The FY 2019/20 Budget includes a planned draw-down of reserves in the amount of $679,719 (deficit), resulting in 174 days of operating reserves.

(Note: Target Operating Reserve is 120 days)

Evaluating Financial Condition

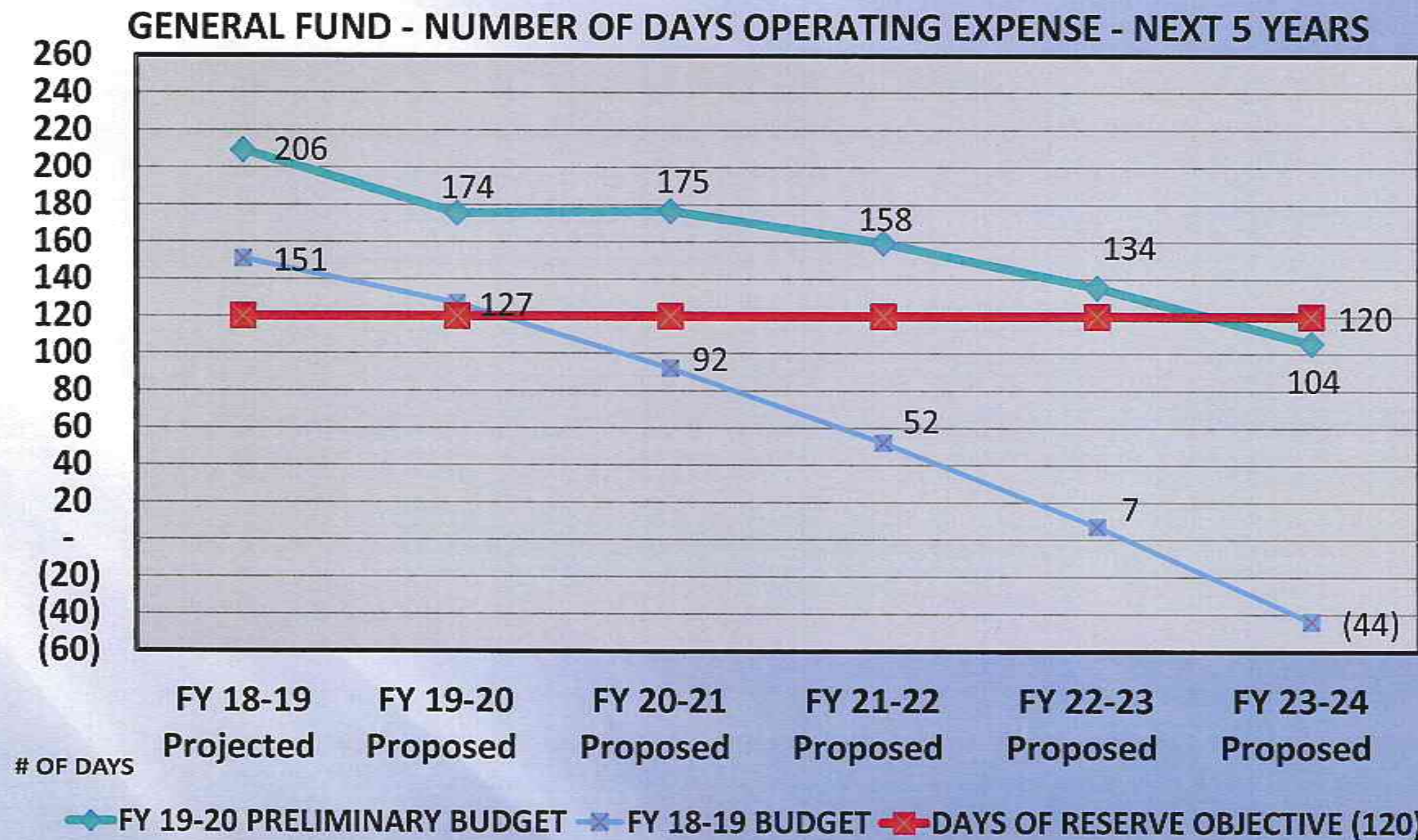
- Village uses # of days operating expense reserved in fund balance as one indicator
  - 1 operating day is calculated by taking annual General Fund operating expenses / 365 days = $24,470/day for FY 19/20
  - The amount of projected fund balance at 4/30/20 is $4,248,080 which can fund the General Fund's daily operating expenditures for **174** days.
- Also important is balancing the budget:

"Do the reoccurring revenues in one year pay for the expenditures in that year? If they do, the Village has balanced it's budget or has a surplus. If not, the Village is operating at a deficit."

Bond Rating Criteria: General Fund Balance vs. Expenditures

	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Actual	FY 2018/19 Est. Actual	FY 2019/20 Proposed
General Fund fund balance	$6,040,369	$6,155,723	$5,048,506	$4,927,799	$4,248,080
General Fund expenditures (exclusive of transfers out)	$7,890,256	$8,210,787	$9,297,780	$8,810,428	$9,142,484
Fund balance / expense %	76.55%	74.97%	54.30%	55.93%	46.46%
Current Year Surplus (Deficit)	$370,132	$115,354	$(1,107,217)	$(120,707)	$(679,719)

General Fund Balance Projection Next 5 Years



Financial Performance
Water and MFT Fund

	FY 2018/19 Budget	FY 2018/19 Estimated Actual	FY 2019/20 Budget
Water Fund Working Capital*	$1,779,555	$1,696,582	$1,103,331
Water Fund Days Reserve**	205 days	197 days	122 days
Water Fund Daily Operating Cost (incl. Depreciation)	$8,671	$8,591	$9,071
MFT Fund Balance	$245,976	$345,858	$302,253

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

**Goal of 90 days operating expense (includes budgeted transfer of $400,000 in FY 19-20 to fund future Water Capital Fund projects)

GENERAL FUND DEPARTMENTAL BUDGETS

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

LARGER PLANNED EXPENDITURES DEPARTMENTS

- Village Board & Clerk
  - ✓ $56,400 salaries, Mayor & Board
  - ✓ $6,000 EDP Equipment (surface go's)
- Board of Police Commissioners
  - ✓ $10,000 for written exams
- Administration
  - ✓ Maintain AVM salary at $90,039
  - ✓ Health/dental/life insurance: $70,746
  - ✓ EDP equipment: $27,863
  - ✓ Crisis management: $150,000
  - ✓ IRMA insurance premium: $230,960
  - ✓ Transfer to Debt Service Fund (2015 bonds): $278,873
- Planning & Economic Development
  - ✓ Continuation of outsourced Planner: $80,000

LARGER PLANNED EXPENDITURES DEPARTMENTS

- Parks & Recreation
  - ✓ Add'l part-time position (CRC): $10,973*
  - ✓ Consulting services (program hosting) BRPD: $7,500*
  - ✓ 2019 Family Special Event Race (5K Run): $10,425
  - ✓ Special Recreation Association Dues: $38,540 (SRA tax levy)
  - ✓ ADA Park Improvements: $95,000 (SRA tax levy)
- Finance
  - ✓ $25,000 for outsourced IT provider (annual fee)
  - ✓ $36,738 for finance software annual licenses and all Village-wide email, firewall, virus protection and related IT costs
  - ✓ $28,488 for annual Village audit fee (Village portion)

*if CRC building completed and open

LARGER PLANNED EXPENDITURES DEPARTMENTS

- Police
  - ✓ Police pension contribution: $986,858
  - ✓ Overtime: $285,000
  - ✓ Body cameras (carryover): $33,846
  - ✓ EDP Equipment: $22,000
  - ✓ Radio dispatching: $308,058
  - ✓ Replace 2 squad cars: $112,000

LARGER PLANNED EXPENDITURES DEPARTMENTS

- Public Works
  - ✓ Salaries include full year of Supt. of Public Works (50/50 split with Water)
  - ✓ $55,000 engineering fees (MFT program $25,000 & other $30,000)
  - ✓ Tree Maintenance – annual tree maintenance: $57,800 + $27,200 Saw Mill Creek removals/trimming
  - ✓ 2 new service body Ford F-350 trucks (split 50/50 with Water): $56,196
- Building & Zoning
  - ✓ Plan review – building code: $90,000

LARGER PLANNED EXPENDITURES OTHER FUNDS

- Water Fund
  - ✓ Transfer to Water Capital Imp. Fund: $400,000
  - ✓ Annual debt service on 2015 Bonds: $20,206 (portion related to water tank repainting)
  - ✓ Annual debt service on 2015 Bonds: $47,471 (portion related to water's share of 2008 Bonds refunding)
  - ✓ IEPA Loan repayment: $54,448
  - ✓ 2 new service body Ford F-350 trucks (split 50/50 with Public Works): $56,196
- Hotel/Motel Tax Fund
  - ✓ Advertising provided by DCVB: $25,000
  - ✓ Advertising by Village: $50,000

LARGER PLANNED EXPENDITURES OTHER FUNDS

- Motor Fuel Tax Fund
  - ✓ FY 2019/20 road maintenance program: $265,448
- SSA Bond & Interest Fund
  - ✓ Annual debt service on SSA bonds: $322,465
- Water Capital Improvement Fund
  - ✓ System improvements (hydrants): $60,000
- Capital Projects Fund (n/a)
- Debt Service Fund
  - ✓ FY 19/20 payment on 2015 GO bonds: $326,344

LARGER PLANNED EXPENDITURES OTHER FUNDS

- Land Acquisition, Facility Expansion & Renovation Fund (L.A.F.E.R) (n/a)
- Rt. 83/Plainfield Road Business District Tax Fund
  - ✓ Sales Tax Rebate:
    - ✓ $250,000 Pete's Fresh Market development
    - ✓ $100,000 Town Center development

EXPENDITURES NOT YET INCLUDED IN BUDGET

- Wage Increases for Union & Non-Union Employees

- Phase II of CRC - $767,600
  - Architectural Design Services: $17,100
  - Interior Build-out Construction: $660,500
  - Board Dias (by owner): $40,000
  - Landscaping: $20,000
  - Irrigation System: $8,000
  - Signage: $22,000

- Garfield Ave. Sidewalk Extension w/ Burr Ridge - $55,000
- Repair of Village Hall Front Pylon Wall - $24,420
- Park Improvements – TBD by Park Commission
- Village Hall & Police Dept. HVAC Improvements – TBD by Task Force

Available Funds – Projected Fund Balances

Fund	April 30, 2019	April 30, 2020
General Fund	$4,927,799	$4,248,080
Water Capital Fund	$434,794	$776,194
Land Acquisition, Facility Expansion & Renovation (L.A.F.E.R.) Fund	$8,572	$8,572
IRMA Excess Surplus	$723,496	
IPBC Terminal Reserve (less 2 months premiums)	$485,803	

The End

VILLAGE OF WILLOWBROOK

VILLAGE OF WILLOWBROOK

5 YEAR FUND FORECASTS

GENERAL FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 6,155,723	$ 4,615,560	$ 5,048,506	$ 4,927,799	$ 4,248,080	$ 4,135,281	$ 3,849,592	$ 3,371,971
Revenues	9,286,142	8,255,919	9,351,648	8,741,638	8,834,228	8,935,180	9,037,412	9,140,942
% change				5.88%	1.06%	1.14%	1.14%	1.15%
Operating Expenses	9,297,780	8,549,337	8,720,944	8,931,588	8,640,631	8,912,789	9,210,934	9,506,331
Capital Expenses	-	121,467	89,484	210,896	26,545	27,341	28,162	29,006
Transfers Out	1,095,579	661,927	661,927	278,873	279,851	280,739	275,937	276,757
Total Expenses/Transfers Out	10,393,359	9,332,731	9,472,355	9,421,357	8,947,027	9,220,869	9,515,033	9,812,094
% change				0.95%	-5.03%	3.06%	3.19%	3.12%
Net Surplus (Deficit)	(1,107,217)	(1,076,812)	(120,707)	(679,719)	(112,799)	(285,689)	(477,621)	(671,153)
Ending Fund Balance	5,048,506	3,538,748	4,927,799	4,248,080	$ 4,135,281	$ 3,849,592	$ 3,371,971	$ 2,700,819
Daily Operating Cost	$ 25,473	$ 23,423	$ 23,893	$ 24,470	$ 23,673	$ 24,419	$ 25,235	$ 26,045
# Days Fund Balance Reserve	**198**	**151**	**206**	**174**	**175**	**158**	**134**	**104**
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days			151	127	92	52	7	(44)

WATER FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Total Net Assets, Beginning	$ 5,030,836	$ 5,108,841	$ 5,098,065	$ 5,112,947	$ 4,798,182	$ 4,385,106	$ 3,884,593	$ 3,293,018
Revenues	3,487,960	3,569,300	3,327,709	3,231,500	3,219,500	3,219,500	3,219,500	3,219,500
% change				-9.46%	-0.37%	0.00%	0.00%	0.00%
Operating Expenses	3,455,577	2,886,475	2,857,226	3,032,598	3,117,699	3,203,868	3,291,969	3,384,208
Capital Expenses	-	10,000	9,000	66,196	68,182	70,227	72,334	74,504
Net Transfers (In)/Out	(34,846)	446,601	446,601	447,471	446,695	445,918	446,772	445,963
Total Expenses/Transfers (In)/Out	3,420,731	3,343,076	3,312,827	3,546,265	3,632,576	3,720,014	3,811,075	3,904,675
% change				6.08%	2.43%	2.41%	2.45%	2.46%
Net Surplus (Deficit)	67,229	226,224	14,882	(314,765)	(413,076)	(500,514)	(591,575)	(685,175)
Net Assets Restated								
Total Net Assets, Ending	$ 5,098,065	$ 5,335,065	$ 5,112,947	$ 4,798,182	$ 4,385,106	$ 3,884,593	$ 3,293,018	$ 2,607,843
Cost Per Day to Operate Fund	$ 9,467	$ 8,671	$ 8,591	$ 9,071	$ 9,305	$ 9,541	$ 9,782	$ 10,035
Working Capital	1,960,186	1,779,555	1,696,582	1,103,331	411,769	(367,230)	(1,237,291)	(2,200,952)
Days Operating Expense (Goal = 90)*	207	205	197	122	44	(38)	(126)	(219)

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

MFT FUND

FINANCIAL SUMMARY FY 2019-20

CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 240,791	$ 291,953	$ 291,487	$ 345,858	$ 302,253	$ 276,314	$ 252,616	$ 231,182
Revenues	220,932	221,405	223,197	221,843	224,061	226,302	228,565	230,851
% change				0.20%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	170,236	267,382	168,826	265,448	250,000	250,000	250,000	250,000
Total Expenses	170,236	267,382	168,826	265,448	250,000	250,000	250,000	250,000
% change				-0.72%	-5.82%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	50,696	(45,977)	54,371	(43,605)	(25,939)	(23,698)	(21,435)	(19,149)
Ending Fund Balance	$ 291,487	$ 245,976	$ 345,858	$ 302,253	$ 276,314	$ 252,616	$ 231,182	$ 212,032

HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 217,363	$ 336,747	$ 344,962	$ 499,940	$ 642,530	$ 784,318	$ 925,228	$ 1,065,184
Revenues	245,811	247,000	257,563	254,000	256,540	259,105	261,696	264,313
% change				2.83%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	118,212	110,196	102,585	111,410	114,752	118,195	121,741	125,393
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	118,212	110,196	102,585	111,410	114,752	118,195	121,741	125,393
% change				1.10%	3.00%	3.00%	3.00%	3.00%
Net Surplus (Deficit)	127,599	136,804	154,978	142,590	141,788	140,911	139,956	138,920
Ending Fund Balance	$ 344,962	$ 473,551	$ 499,940	$ 642,530	$ 784,318	$ 925,228	$ 1,065,184	$ 1,204,104

SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 5,408	$ 8,673	$ 8,686	$ 13,836	$ 14,336	$ 14,836	$ 15,336	$ 15,836
Revenues	324,503	322,275	327,375	322,965	322,425	321,085	323,925	320,600
% change				0.21%	-0.17%	-0.42%	0.88%	-1.03%
Operating Expenses	321,225	322,225	322,225	322,465	321,925	320,585	323,425	320,100
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	321,225	322,225	322,225	322,465	321,925	320,585	323,425	320,100
% change				0.07%	-0.17%	-0.42%	0.89%	-1.03%
Net Surplus (Deficit)	3,278	50	5,150	500	500	500	500	500
Ending Fund Balance	$ 8,686	$ 8,723	$ 13,836	$ 14,336	$ 14,836	$ 15,336	$ 15,836	$ 16,336

WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 165,730	$ 52,699	$ 44,641	$ 434,794	$ 776,194	$ 1,128,594	$ 1,480,994	$ 1,833,394
Revenues	402,131	401,000	405,000	402,400	402,400	402,400	402,400	402,400
% change				0.35%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	41,029	-	-	-	-	-	-	-
Capital Expenses	482,191	16,215	14,847	61,000	50,000	50,000	50,000	50,000
Total Expenses	523,220	16,215	14,847	61,000	50,000	50,000	50,000	50,000
% change				276.19%	-18.03%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(121,089)	384,785	390,153	341,400	352,400	352,400	352,400	352,400
Ending Fund Balance	$ 44,641	$ 437,484	$ 434,794	$ 776,194	$ 1,128,594	$ 1,480,994	$ 1,833,394	$ 2,185,794

CAPITAL PROJECTS FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 290	$ 390	$ 423	$ 623	$ 623	$ 623	$ 623	$ 623
Revenues	133	-	200	-	-	-	-	-
% change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
% change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Net Surplus (Deficit)	133	-	200	-	-	-	-	-
Ending Fund Balance	$ 423	$ 390	$ 623	$ 623	$ 623	$ 623	$ 623	$ 623

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6
Revenues/Transfers In	325,136	325,528	325,528	326,344	326,546	326,657	322,709	322,720
% change				0.25%	0.06%	0.03%	-1.21%	0.00%
Operating Expenses (Debt Service)	325,136	325,528	325,528	326,344	326,546	326,657	322,709	322,720
% change				0.25%	0.06%	0.03%	-1.21%	0.00%
Net Surplus (Deficit)	-	-	-	-	-	-	-	-
Ending Fund Balance	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6	$ 6

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ (32,149)	$ 9,496	$ 11,441	$ 8,572	$ 8,572	$ 8,572	$ 8,572	$ 8,572
Revenues/Transfers In	818,401	383,000	383,000	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	774,811	383,000	385,869	-	-	-	-	-
Total Expenses	774,811	383,000	385,869	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	43,590	-	(2,869)	-	-	-	-	-
Ending Fund Balance	$ 11,441	$ 9,496	$ 8,572	$ 8,572	$ 8,572	$ 8,572	$ 8,572	$ 8,572

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	$ 80,428	$ 509,307	$ 535,153	$ 998,343	$ 1,116,843	$ 1,146,693	$ 1,181,442	$ 1,221,137
Revenues	467,933	450,000	487,550	485,000	489,850	494,749	499,696	504,693
% change				7.78%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	13,208	19,000	24,360	16,500	10,000	10,000	10,000	10,000
Capital Expenses	-	900,000	-	350,000	450,000	450,000	450,000	450,000
Total Expenses	13,208	919,000	24,360	366,500	460,000	460,000	460,000	460,000
% change				-60.12%	25.51%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	454,725	(469,000)	463,190	118,500	29,850	34,749	39,696	44,693
Ending Fund Balance	$ 535,153	$ 40,307	$ 998,343	$ 1,116,843	$ 1,146,693	$ 1,181,442	$ 1,221,137	$ 1,265,830

GENERAL FUND

LINE ITEM
REVENUES &
EXPENDITURES

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
REVENUES						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	78,341	79,410	74,420	(3,921)	(5.01)
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	108,803	107,997	111,259	2,456	2.26
PROPERTY TAXES		187,144	187,407	185,679	(1,465)	(0.78)
OTHER TAXES						
01-00-310-201	MUNICIPAL SALES TAX	3,600,000	4,036,194	4,000,000	400,000	11.11
01-00-310-202	ILLINOIS INCOME TAX	736,319	842,617	850,000	113,681	15.44
01-00-310-203	AMUSEMENT TAX	57,504	57,504	57,504		
01-00-310-204	REPLACEMENT TAX	1,250	946	1,250		
01-00-310-205	UTILITY TAX	950,000	909,856	898,000	(52,000)	(5.47)
01-00-310-208	PLACES OF EATING TAX	485,000	535,964	500,000	15,000	3.09
01-00-310-209	WATER TAX	177,000	163,747	160,000	(17,000)	(9.60)
01-00-310-210	WATER TAX - CLARENDON WATER CO	1,000	120	120	(880)	(88.00)
OTHER TAXES		6,008,073	6,546,948	6,466,874	458,801	7.64
LICENSES						
01-00-310-302	LIQUOR LICENSES	57,750	61,250	61,250	3,500	6.06
01-00-310-303	BUSINESS LICENSES	72,000	79,106	78,000	6,000	8.33
01-00-310-305	VENDING MACHINE	2,595	2,675	2,600	5	0.19
01-00-310-306	SCAVENGER LICENSES	8,000	7,000	7,000	(1,000)	(12.50)
LICENSES		140,345	150,031	148,850	8,505	6.06
PERMITS						
01-00-310-401	BUILDING PERMITS	250,000	464,273	275,000	25,000	10.00
01-00-310-402	SIGN PERMITS	5,000	6,909	5,000		
01-00-310-403	OTHER PERMITS	500	1,206	500		
01-00-310-404	COUNTY BMP FEE	2,000		2,000		
PERMITS		257,500	472,388	282,500	25,000	9.71
FINES						
01-00-310-501	CIRCUIT COURT FINES	100,000	110,000	100,000		
01-00-310-502	TRAFFIC FINES	30,000	20,000	25,000	(5,000)	(16.67)
01-00-310-503	RED LIGHT FINES	560,000	865,125	600,000	40,000	7.14

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
FINES		690,000	995,125	725,000	35,000	5.07
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	498,805	498,805	524,865	26,060	5.22
ADMINISTRATIVE REIMBURSEMENT		498,805	498,805	524,865	26,060	5.22
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	4,615	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,550	10,895	2,550		
01-00-310-702	PLANNING REVIEW FEES	6,000		2,500	(3,500)	(58.33)
01-00-310-704	ACCIDENT REPORT COPIES	2,000	2,070	2,000		
01-00-310-705	VIDEO GAMING FEES	36,000	38,945	36,000		
01-00-310-706	COPIES-ORDINANCES & MAPS	50	20	50		
01-00-310-723	ELEVATOR INSPECTION FEES	5,000	7,950	5,000		
01-00-310-724	BURGLAR ALARM FEES	10,000	16,940	10,000		
CHARGES & FEES		71,600	81,435	68,100	(3,500)	(4.89)
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	2,500	9,400	2,500		
01-00-310-814	PARK PERMIT FEES	3,000	2,700	3,000		
01-00-310-815	SUMMER RECREATION FEES	2,000	8,950	8,750	6,750	337.50
01-00-310-817	SPECIAL EVENTS	3,200	2,575	3,600	400	12.50
01-00-310-818	FALL RECREATION FEES	200		200		
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIMB	6,500	6,073	6,500		
01-00-310-820	HOLIDAY CONTRIBUTION	4,000	2,200	4,000		
01-00-310-823	SPRING RECREATION FEES	550		200	(350)	(63.64)
PARK & RECREATION CHARGES		21,950	31,898	28,750	6,800	30.98
OTHER REVENUE						
01-00-310-901	REIMBURSEMENTS - IRMA		35,708			
01-00-310-902	WASTE STICKERS PROCEEDS		30			
01-00-310-909	SALE - FIXED ASSETS	7,500		7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	750	500		
01-00-310-911	ATS RED LIGHT ENERGY REIMBURSEMENTS	1,320	1,320	1,320		
01-00-310-912	REIMBURSEMENTS-BRUSH PICK-UP	11,600	11,600	11,600		
01-00-310-913	OTHER RECEIPTS	20,000	28,600	20,000		
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAILS	4,000	6,704	4,000		
01-00-310-916	DONATIONS		200			
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER		2,640			

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-00-310-922	FEDERAL/STATE GRANTS	57,289	1,100	1,100	(56,189)	(98.08)
01-00-310-925	NICOR GAS ANNUAL PAYMENT	17,000	14,591	14,000	(3,000)	(17.65)
01-00-310-926	CABLE FRANCHISE FEES	216,000	216,000	216,000		
01-00-310-928	DRUG FORFEITURES - STATE	33,293	317	5,000	(28,293)	(84.98)
01-00-310-929	DRUG FORFEITURES - FEDERAL			6,000	6,000	
OTHER REVENUE		368,502	319,560	287,020	(81,482)	(22.11)
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	12,000	68,051	24,000	12,000	100.00
NON-OPERATING REVENUE		12,000	68,051	24,000	12,000	100.00
TOTAL REVENUES		**8,255,919**	**9,351,648**	**8,741,638**	**485,719**	**5.88**

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
EXPENDITURES						
Dept 05 - VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	805	805	922	117	14.53
01-05-400-161	SOCIAL SECURITY	3,441	3,441	3,943	502	14.59
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	56,400	8,100	16.77
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	924	840	816	(108)	(11.69)
PERSONAL SERVICES		60,670	60,586	69,281	8,611	14.19
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	696	1,372	696		
01-05-410-301	OFFICE SUPPLIES	500	100	500		
01-05-410-303	FUEL/MILEAGE/WASH	100	100	100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,310	4,075	5,770	460	8.66
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,411	2,215	2,341	(70)	(2.90)
GENERAL MANAGEMENT		9,017	7,862	9,407	390	4.33
DATA PROCESSING						
01-05-417-212	EDP EQUIPMENT/SOFTWARE			6,000	6,000	
DATA PROCESSING				6,000	6,000	
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500		500		
COMMUNITY RELATIONS		500		500		
Totals for dept 05 - VILLAGE BOARD & CLERK		**70,187**	**68,448**	**85,188**	**15,001**	**21.37**
Dept 07 - BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE	15	9	9	(6)	(40.00)
01-07-400-161	SOCIAL SECURITY	50	37	37	(13)	(26.00)
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	240	330	274	34	14.17
PERSONAL SERVICES		305	376	320	15	4.92
ADMINISTRATION						
01-07-435-239	FEES - BOPC ATTORNEY	6,000		6,000		
01-07-435-301	OFFICE SUPPLIES	100		100		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-07-435-302	PRINTING & PUBLISHING	2,000	590	4,000	2,000	100.00
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	539	1,000		
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500	379	500		
01-07-435-311	POSTAGE & METER RENT	500		500		
ADMINISTRATION		10,100	1,508	12,100	2,000	19.80
OTHER						
01-07-440-542	EXAMS - WRITTEN	10,000	1,125	10,000		
01-07-440-543	EXAMS - PHYSICAL	2,000	646	2,000		
01-07-440-544	EXAMS - PSYCHOLOGICAL	2,000	1,000	2,500	500	25.00
01-07-440-545	EXAMS - POLYGRAPH	1,000	320	1,000		
OTHER		15,000	3,091	15,500	500	3.33
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		**25,405**	**4,975**	**27,920**	**2,515**	**9.90**
Dept 10 - ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	3,612	3,612	3,577	(35)	(0.97)
01-10-400-151	IMRF	35,064	35,064	28,951	(6,113)	(17.43)
01-10-400-161	SOCIAL SECURITY	12,522	12,522	12,652	130	1.04
01-10-400-171	SUI - UNEMPLOYMENT	204	204	233	29	14.22
01-10-455-101	SALARIES - MANAGEMENT STAFF	87,772	87,772	134,137	46,365	52.82
01-10-455-102	OVERTIME	5,000	5,500	5,000		
01-10-455-105	ASSISTANT VILLAGE ADMINISTRATOR		33,591	90,039	90,039	
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	68,752	23,837		(68,752)	(100.00)
01-10-455-107	ADMINISTRATIVE INTERN	11,232		9,984	(1,248)	(11.11)
01-10-455-126	SALARIES - CLERICAL	76,358	76,358	53,911	(22,447)	(29.40)
01-10-455-131	PERSONNEL RECRUITMENT	550	15,635	700	150	27.27
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	18,132	25,260	70,746	52,614	290.17
PERSONAL SERVICES		319,198	319,355	409,930	90,732	28.42
GENERAL MANAGEMENT						
01-10-455-201	PHONE - TELEPHONES	22,751	24,071	25,051	2,300	10.11
01-10-455-266	CODIFY ORDINANCES	2,500	4,000	2,500		
01-10-455-301	OFFICE SUPPLIES	10,000	10,000	10,000		
01-10-455-302	PRINTING & PUBLISHING	3,000	3,084	2,500	(500)	(16.67)
01-10-455-303	FUEL/MILEAGE/WASH	2,000	1,200	1,500	(500)	(25.00)
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	2,000	2,000	(2,500)	(55.56)
01-10-455-305	STRATEGIC PLANNING	2,000		2,000		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	12,728	13,000	13,000	272	2.14
01-10-455-311	POSTAGE & METER RENT	5,000	5,000	5,000		
01-10-455-315	COPY SERVICE	7,440	7,440	7,440		
01-10-455-355	COMMISSARY PROVISION	1,000	1,300	1,500	500	50.00
01-10-455-409	MAINTENANCE - VEHICLES	2,500	2,000	2,000	(500)	(20.00)
01-10-455-411	MAINTENANCE - EQUIPMENT	500		500		
01-10-455-505	CASH - OVER OR SHORT					
01-10-455-520	SETTLEMENT		1,032			
GENERAL MANAGEMENT		75,919	74,127	74,991	(928)	(1.22)
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE			27,863	27,863	
01-10-460-225	INTERNET/WEBSITE HOSTING	8,523	8,523	8,343	(180)	(2.11)
01-10-460-263	EDP LICENSES		72	2,325	2,325	
01-10-460-267	DOCUMENT STORAGE/SCANNING	2,740	10,365	2,740		
01-10-460-305	EDP PERSONNEL TRAINING	250		500	250	100.00
01-10-460-331	OPERATING SUPPLIES	500	500	500		
DATA PROCESSING		12,013	19,460	42,271	30,258	251.88
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	10,000	6,000	5,000	(5,000)	(50.00)
01-10-475-366	NEWSLETTER	500	500	500		
01-10-475-367	CRISIS MANAGEMENT		400,000	150,000	150,000	
01-10-475-370	MEALS-ON-WHEELS	2,000	2,000	2,000		
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM	1,500	625		(1,500)	(100.00)
COMMUNITY RELATIONS		14,000	409,125	157,500	143,500	1,025.00
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	7,800	3,000		(7,800)	(100.00)
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500		2,500		
01-10-485-642	PEG CHANNEL EQUIPMENT		10,143			
CAPITAL IMPROVEMENTS		10,300	13,143	2,500	(7,800)	(75.73)
BUILDINGS						
01-10-466-228	MAINTENANCE - BUILDING	62,387	50,000	50,000	(12,387)	(19.86)
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	2,000	2,000		
01-10-466-240	ENERGY/COMED (835 MIDWAY)		2,500	2,500	2,500	
01-10-466-251	SANITARY (835 MIDWAY)	450	800	800	350	77.78
01-10-466-293	LANDSCAPE - VILLAGE HALL	2,500	1,500	1,500	(1,000)	(40.00)

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	5,000	5,000	(1,500)	(23.08)
BUILDINGS		73,837	61,800	61,800	(12,037)	(16.30)
LEGAL						
01-10-470-239	FEES - VILLAGE ATTORNEY	60,000	70,000	70,000	10,000	16.67
01-10-470-241	FEES - SPECIAL ATTORNEY	3,500	15,000	7,500	4,000	114.29
01-10-470-242	FEES - LABOR COUNSEL	3,500			(3,500)	(100.00)
LEGAL		67,000	85,000	77,500	10,500	15.67
RISK MANAGEMENT						
01-10-480-272	INSURANCE - IRMA	237,714	203,025	230,960	(6,754)	(2.84)
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	10,000	10,000	10,000		
01-10-480-276	WELLNESS	1,400	4,870	4,870	3,470	247.86
RISK MANAGEMENT		249,114	217,895	245,830	(3,284)	(1.32)
TRANSFERS OUT						
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	278,927	278,927	278,873	(54)	(0.02)
01-10-900-114	TRANSFER TO LAFER	383,000	383,000		(383,000)	(100.00)
TRANSFERS OUT		661,927	661,927	278,873	(383,054)	(57.87)
Totals for dept 10 - ADMINISTRATION		**1,483,308**	**1,861,832**	**1,351,195**	**(132,113)**	**(8.91)**
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	323	323	323		
01-15-400-151	IMRF	3,285	3,285	2,726	(559)	(17.02)
01-15-400-161	SOCIAL SECURITY	1,382	1,382	1,382		
01-15-400-171	SUI - UNEMPLOYMENT	34	34	31	(3)	(8.82)
01-15-510-102	OVERTIME	500		500		
01-15-510-126	SALARIES - CLERICAL	21,788	21,788	21,788		
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	9,969	9,969	7,869	(2,100)	(21.07)
01-15-510-340	LIFE INSURANCE - PLAN COMMISSION	840	1,047	1,002	162	19.29
PERSONAL SERVICES		38,121	37,828	35,621	(2,500)	(6.56)
GENERAL MANAGEMENT						
01-15-510-232	CONSULTANTS - DESIGN & OTHER	45,000	45,000		(45,000)	(100.00)
01-15-510-301	OFFICE SUPPLIES	500	250	250	(250)	(50.00)
01-15-510-302	PRINTING & PUBLISHING	2,000	2,250	2,000		
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	1,500		500	(1,000)	(66.67)

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	1,500	500	500	(1,000)	(66.67)
01-15-510-311	POSTAGE & METER RENT	500	250	500		
01-15-510-401	OPERATING EQUIPMENT	500	500	500		
GENERAL MANAGEMENT		51,500	48,750	4,250	(47,250)	(91.75)
DATA PROCESSING						
01-15-515-305	EDP PERSONNEL TRAINING	1,600	1,465	1,800	200	12.50
DATA PROCESSING		1,600	1,465	1,800	200	12.50
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250	250	250		
01-15-520-245	FEES - ENGINEERING	3,000	2,000	2,500	(500)	(16.67)
01-15-520-246	FEES - COURT REPORTER	2,500	1,500	1,500	(1,000)	(40.00)
01-15-520-254	PLAN REVIEW - ENGINEER	10,000	5,000	5,000	(5,000)	(50.00)
01-15-520-257	PLAN REVIEW - PLANNER	100,000	96,000	80,000	(20,000)	(20.00)
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	4,000	3,000	3,000	(1,000)	(25.00)
ENGINEERING		119,750	107,750	92,250	(27,500)	(22.96)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		**210,971**	**195,793**	**133,921**	**(77,050)**	**(36.52)**
Dept 20 - PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	502	600	762	260	51.79
01-20-400-151	IMRF	4,572	5,300	4,649	77	1.68
01-20-400-161	SOCIAL SECURITY	2,145	2,700	3,259	1,114	51.93
01-20-400-171	SUI - UNEMPLOYMENT	87	87	131	44	50.57
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	34,597	34,597	34,596	(1)	
01-20-550-102	OVERTIME		155			
01-20-550-103	PART TIME - PROGRAM SUPERVISOR		2,000			
01-20-550-104	PART TIME - CLERICAL			10,973	10,973	
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,056	1,894	1,113	57	5.40
PERSONAL SERVICES		42,959	47,333	55,483	12,524	29.15
GENERAL MANAGEMENT						
01-20-455-201	PHONE - TELEPHONES			1,600	1,600	
GENERAL MANAGEMENT				1,600	1,600	
ADMINISTRATION						
01-20-550-201	EMERGENCY TELEPHONE LINE	100		100		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-20-550-302	PRINTING & PUBLISHING	12,425	6,000	16,500	4,075	32.80
01-20-550-303	FUEL/MILEAGE/WASH	250		250		
01-20-550-304	SCHOOLS/CONFERENCES/TRAVEL	325			(325)	(100.00)
01-20-550-307	FEES/DUES/SUBSCRIPTIONS	275			(275)	(100.00)
01-20-550-311	POSTAGE & METER RENT	2,500	2,000	2,500		
ADMINISTRATION		15,875	8,000	19,350	3,475	21.89
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE			6,000	6,000	
01-20-555-306	CONSULTING SERVICES	15,000	15,000	7,500	(7,500)	(50.00)
DATA PROCESSING		15,000	15,000	13,500	(1,500)	(10.00)
CAPITAL IMPROVEMENTS						
01-20-595-692	LANDSCAPING			1,000	1,000	
01-20-595-693	COURT IMPROVEMENTS	1,500	387	1,500		
01-20-595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PARK		3,288	2,000	2,000	
CAPITAL IMPROVEMENTS		1,500	3,675	4,500	3,000	200.00
LANDSCAPING						
01-20-565-341	PARK LANDSCAPE SUPPLIES	9,000	9,000	7,400	(1,600)	(17.78)
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	54,400	47,000	54,900	500	0.92
LANDSCAPING		63,400	56,000	62,300	(1,100)	(1.74)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	10,000	7,000		
01-20-570-103	PART TIME - LABOR	1,500	374	1,500		
01-20-570-228	MAINTENANCE - PARK BUILDINGS - HVAC	2,386	2,386	2,386		
01-20-570-234	RENT - EQUIPMENT	250	250	300	50	20.00
01-20-570-235	NICOR GAS (825 MIDWAY)	1,200	1,400	1,200		
01-20-570-240	ENERGY/COMED (825 MIDWAY)			1,000	1,000	
01-20-570-250	SANITARY (825 MIDWAY)	100	22	50	(50)	(50.00)
01-20-570-278	SANITARY USER CHARGE - PARKS		2,779	3,000	3,000	
01-20-570-280	BALLFIELD MAINTENANCE/SUPPLIES	6,500	5,000	6,500		
01-20-570-281	CONTRACTED MAINTENANCE	42,000	45,847	46,000	4,000	9.52
01-20-570-331	MAINTENANCE SUPPLIES	9,500	1,800	9,500		
01-20-570-411	MAINTENANCE - EQUIPMENT	41,137	43,520	5,000	(36,137)	(87.85)
MAINTENANCE		111,573	113,378	83,436	(28,137)	(25.22)
SUMMER PROGRAM						

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICES	8,820	4,200	8,000	(820)	(9.30)
01-20-575-517	SENIORS PROGRAM	5,000	5,000	5,000		
SUMMER PROGRAM		13,820	9,200	13,000	(820)	(5.93)
FALL PROGRAM						
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	550		550		
01-20-580-517	SENIORS PROGRAM	6,000	5,000	6,000		
FALL PROGRAM		6,550	5,000	6,550		
WINTER PROGRAM						
01-20-585-112	RECREATION INSTRUCTORS	500		500		
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	2,000	189	2,000		
01-20-585-517	SENIORS PROGRAM	5,000	5,000	5,000		
WINTER PROGRAM		7,500	5,189	7,500		
SPECIAL EVENTS						
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	1,800	2,800	2,800	1,000	55.56
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,630	1,658	1,800	170	10.43
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	1,400	2,059	4,000	2,600	185.71
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	1,500	200	1,500		
01-20-585-154	FAMILY SPECIAL EVENT - RACE	9,525	9,500	10,425	900	9.45
01-20-585-155	CHILDREN'S HOLIDAY PARTY	4,500	3,101	4,700	200	4.44
01-20-585-156	SPECIAL EVENT - PARK OPENING	10,000	5,715		(10,000)	(100.00)
01-20-585-157	COMMUNITY PICNIC			3,000	3,000	
SPECIAL EVENTS		30,355	25,033	28,225	(2,130)	(7.02)
SPRING PROGRAM						
01-20-586-112	RECREATION INSTRUCTORS - SPRING	200		200		
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	200	73	400	200	100.00
SPRING PROGRAM		400	73	600	200	50.00
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUES	38,541	38,352	38,540	(1)	
01-20-590-519	ADA PARK MAINTENANCE	4,750	4,100	4,750		
01-20-590-520	ADA RECREATION ACCOMMODATIONS	7,700	3,351	7,700		
01-20-590-521	ADA PARK IMPROVEMENTS	21,950		95,000	73,050	332.80
SPECIAL RECREATION SERVICES		72,941	45,803	145,990	73,049	100.15
Totals for dept 20 - PARKS & RECREATION		**381,873**	**333,684**	**442,034**	**60,161**	**15.75**

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Dept 25 - FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,478	3,478	3,472	(6)	(0.17)
01-25-400-151	IMRF	28,228	28,228	23,581	(4,647)	(16.46)
01-25-400-161	SOCIAL SECURITY	14,687	14,687	14,940	253	1.72
01-25-400-171	SUI - UNEMPLOYMENT	272	272	248	(24)	(8.82)
01-25-610-101	SALARIES - MANAGEMENT STAFF	131,381	131,381	131,381		
01-25-610-102	OVERTIME	1,500	500	1,500		
01-25-610-104	PART TIME - CLERICAL	30,624	30,624	30,202	(422)	(1.38)
01-25-610-126	SALARIES - CLERICAL	76,358	76,358	76,358		
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	40,044	36,647	37,781	(2,263)	(5.65)
PERSONAL SERVICES		326,572	322,175	319,463	(7,109)	(2.18)
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	3,700	1,000	3,300	(400)	(10.81)
01-25-610-302	PRINTING & PUBLISHING	1,000	1,000	1,000		
01-25-610-303	FUEL/MILEAGE/WASH	250	250	250		
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	700	2,000		
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	2,355	1,415	1,390	(965)	(40.98)
01-25-610-311	POSTAGE & METER RENT	500	200	500		
GENERAL MANAGEMENT		9,805	4,565	8,440	(1,365)	(13.92)
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	14,670	8,264	2,400	(12,270)	(83.64)
01-25-615-263	EDP LICENSES	29,226	25,557	36,738	7,512	25.70
01-25-615-267	DOCUMENT STORAGE/SCANNING	5,280	4,865	2,000	(3,280)	(62.12)
01-25-615-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-25-615-306	IT - CONSULTING SERVICES	25,000	37,500	25,000		
DATA PROCESSING		76,776	76,186	68,738	(8,038)	(10.47)
CAPITAL IMPROVEMENTS						
01-25-625-611	FURNITURE & OFFICE EQUIPMENT	500		500		
CAPITAL IMPROVEMENTS		500		500		
FINANCIAL AUDIT						
01-25-620-251	AUDIT SERVICES	28,273	27,658	28,488	215	0.76
01-25-620-252	FINANCIAL SERVICES	2,500	2,340	7,225	4,725	189.00
FINANCIAL AUDIT		30,773	29,998	35,713	4,940	16.05

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Totals for dept 25 - FINANCE DEPARTMENT		444,426	432,924	432,854	(11,572)	(2.60)
Dept 30 - POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	38,934	38,934	37,751	(1,183)	(3.04)
01-30-400-151	IMRF	27,180	27,180	20,275	(6,905)	(25.40)
01-30-400-161	SOCIAL SECURITY	13,169	13,169	10,278	(2,891)	(21.95)
01-30-400-171	SUI - UNEMPLOYMENT	1,914	1,914	1,612	(302)	(15.78)
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,210,724	2,210,724	2,144,744	(65,980)	(2.98)
01-30-630-102	OVERTIME	250,000	371,000	285,000	35,000	14.00
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	4,028	8,000	(4,000)	(33.33)
01-30-630-104	PART TIME - CLERICAL	20,000	2,670		(20,000)	(100.00)
01-30-630-106	ACCREDITATION MANAGER	8,000	2,300		(8,000)	(100.00)
01-30-630-126	SALARIES - CLERICAL	175,396	175,396	156,777	(18,619)	(10.62)
01-30-630-127	OVERTIME - CLERICAL	9,000	5,284	9,000		
01-30-630-131	PERSONNEL RECRUITMENT	1,500		2,500	1,000	66.67
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	385,450	350,000	379,192	(6,258)	(1.62)
01-30-630-155	POLICE PENSION	871,084	871,084	986,858	115,774	13.29
PERSONAL SERVICES		4,024,351	4,073,683	4,041,987	17,636	0.44
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	27,000	20,400	27,000		
01-30-630-202	ACCREDITATION	6,000	5,320	8,000	2,000	33.33
01-30-630-228	MAINTENANCE - BUILDINGS - HVAC	2,386	2,386	7,180	4,794	200.92
01-30-630-235	NICOR GAS (7760 QUINCY)	2,500	2,900	3,000	500	20.00
01-30-630-238	FIAT	3,500	3,500	3,500		
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	15,000	12,000		
01-30-630-242	DUPAGE CHILDREN'S CENTER	3,000	3,000	3,000		
01-30-630-245	FIRING RANGE	2,500	2,200	2,500		
01-30-630-246	RED LIGHT - ADJUDICATOR	6,000	5,172	6,000		
01-30-630-247	RED LIGHT - CAMERA FEES	275,000	224,775	275,000		
01-30-630-248	RED LIGHT - COM ED	2,000	1,500	2,000		
01-30-630-249	RED LIGHT - MISC FEE	22,000	21,453	22,000		
01-30-630-250	SANITARY (7760 QUINCY)	350	400	400	50	14.29
01-30-630-301	OFFICE SUPPLIES	7,000	6,500	7,000		
01-30-630-302	PRINTING & PUBLISHING	6,000	2,362	5,450	(550)	(9.17)
01-30-630-303	FUEL/MILEAGE/WASH	65,000	49,000	65,000		
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	30,207	25,000	30,207		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-30-630-305	TUITION REIMBURSEMENT	3,000	2,250	6,000	3,000	100.00
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	15,000	14,000	17,485	2,485	16.57
01-30-630-308	CADET PROGRAM	4,000	2,500	4,000		
01-30-630-311	POSTAGE & METER RENT	4,000	3,900	4,000		
01-30-630-315	COPY SERVICE	4,000	3,921	4,000		
01-30-630-331	OPERATING SUPPLIES	3,500	2,987	3,500		
01-30-630-345	UNIFORMS	31,100	28,000	33,000	1,900	6.11
01-30-630-346	AMMUNITION	18,000	11,000	13,000	(5,000)	(27.78)
01-30-630-401	OPERATING EQUIPMENT	24,000	26,000	26,900	2,900	12.08
01-30-630-402	BODY CAMERAS	33,846		33,846		
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	6,000	3,623	7,500	1,500	25.00
ADMINISTRATION		618,889	489,049	632,468	13,579	2.19
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	7,750	7,000	22,000	14,250	183.87
01-30-640-225	INTERNET/WEBSITE HOSTING	1,968	468	1,968		
01-30-640-263	EDP LICENSES	28,405	26,717	28,315	(90)	(0.32)
01-30-640-267	DOCUMENT STORAGE/SCANNING	19,000	2,500	18,000	(1,000)	(5.26)
DATA PROCESSING		57,123	36,685	70,283	13,160	23.04
CAPITAL IMPROVEMENTS						
01-30-635-288	BUILDING CONSTR & REMODEL	6,460	16,393	12,900	6,440	99.69
01-30-680-622	RADIO EQUIPMENT			5,200	5,200	
01-30-680-625	NEW VEHICLES	79,167	55,773	112,000	32,833	41.47
CAPITAL IMPROVEMENTS		85,627	72,166	130,100	44,473	51.94
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	20,000	1,965	20,000		
RISK MANAGEMENT		20,000	1,965	20,000		
EQUIPMENT REPAIR						
01-30-630-409	MAINTENANCE - VEHICLES	70,000	40,000	70,000		
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	15,250	9,490	7,250	(8,000)	(52.46)
EQUIPMENT REPAIR		85,250	49,490	77,250	(8,000)	(9.38)
PATROL						
01-30-650-268	ANIMAL CONTROL	800	425	800		
01-30-650-340	K-9 PROGRAM	4,200	3,285	1,000	(3,200)	(76.19)
01-30-650-343	JAIL SUPPLIES	1,500	800	1,500		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-30-650-345	UNIFORMS		879			
01-30-650-348	DRUG FORFEITURE EXP - STATE	33,293	317	5,000	(28,293)	(84.98)
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL			6,000	6,000	
PATROL		39,793	5,706	14,300	(25,493)	(64.06)
INVESTIGATIVE						
01-30-655-339	CONFIDENTIAL FUNDS	1,000		1,000		
INVESTIGATIVE		1,000		1,000		
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,300	5,168	5,300		
TRAFFIC SAFETY		5,300	5,168	5,300		
ESDA COORDINATOR						
01-30-665-263	SIREN MAINTENANCE	500		500		
ESDA COORDINATOR		500		500		
CRIME PREVENTION						
01-30-670-302	PRINTING & PUBLISHING	1,000		1,000		
01-30-670-331	COMMODITIES	5,000	4,900	5,000		
CRIME PREVENTION		6,000	4,900	6,000		
TELECOMMUNICATIONS						
01-30-675-235	RADIO DISPATCHING	289,421	288,482	308,058	18,637	6.44
TELECOMMUNICATIONS		289,421	288,482	308,058	18,637	6.44
Totals for dept 30 - POLICE DEPARTMENT		**5,233,254**	**5,027,294**	**5,307,246**	**73,992**	**1.41**
Dept 35 - PUBLIC WORKS DEPARTMENT						
PERSONAL SERVICES						
01-35-400-147	MEDICARE	3,720	3,720	4,227	507	13.63
01-35-400-151	IMRF	33,394	33,394	32,963	(431)	(1.29)
01-35-400-161	SOCIAL SECURITY	14,486	14,486	16,654	2,168	14.97
01-35-400-171	SUI - UNEMPLOYMENT	170	300	186	16	9.41
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	179,096	179,096	245,250	66,154	36.94
01-35-710-102	OVERTIME	22,500	22,500	22,500		
01-35-710-103	PART TIME - LABOR	30,000	20,000	25,000	(5,000)	(16.67)
01-35-710-126	SALARIES - CLERICAL	24,957	24,957	24,957		
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	37,071	42,493	45,945	8,874	23.94

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
PERSONAL SERVICES		345,394	340,946	417,682	72,288	20.93
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,500	2,152	2,500		
01-35-710-301	OFFICE SUPPLIES	500	500	500		
01-35-710-302	PRINTING & PUBLISHING	500	629	600	100	20.00
01-35-710-303	FUEL/MILEAGE/WASH	7,500	8,448	9,150	1,650	22.00
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	70	2,000		
01-35-710-306	REIMB PERSONNEL EXPENSES	300		300		
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	300	296	310	10	3.33
01-35-710-311	POSTAGE & METER RENT	1,500	1,448	1,500		
01-35-710-345	UNIFORMS	5,000	4,366	5,000		
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	3,500	2,438	3,500		
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500		500		
ADMINISTRATION		24,100	20,347	25,860	1,760	7.30
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE			3,700	3,700	
01-35-715-225	INTERNET/WEBSITE HOSTING	1,373	1,339	1,370	(3)	(0.22)
DATA PROCESSING		1,373	1,339	5,070	3,697	269.26
CAPITAL IMPROVEMENTS						
01-35-765-625	VEHICLES - NEW & OTHER			56,196	56,196	
01-35-765-685	STREET IMPROVEMENTS	30,000	16,893	30,000		
CAPITAL IMPROVEMENTS		30,000	16,893	86,196	56,196	187.32
BUILDINGS						
01-35-725-413	MAINTENANCE - GARAGE	6,000	6,000	5,000	(1,000)	(16.67)
01-35-725-414	MAINTENANCE - SALT BINS	2,500	840	1,500	(1,000)	(40.00)
01-35-725-415	NICOR GAS	2,000	3,150	3,000	1,000	50.00
01-35-725-417	SANITARY USER CHARGE	100	218	200	100	100.00
01-35-725-418	MAINTENANCE - PW BUILDING	10,886	14,160	10,000	(886)	(8.14)
BUILDINGS		21,486	24,368	19,700	(1,786)	(8.31)
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	65,000	25,966	55,000	(10,000)	(15.38)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500		1,500		
ENGINEERING		66,500	25,966	56,500	(10,000)	(15.04)

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	20,000	27,065	20,000		
01-35-735-411	MAINTENANCE - EQUIPMENT		939	500	500	
EQUIPMENT REPAIR		20,000	28,004	20,500	500	2.50
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	60,000	63,250	60,000		
01-35-740-306	REIMB PERSONAL EXPENSES	200		200		
01-35-740-411	MAINTENANCE - EQUIPMENT	6,000	1,606	4,000	(2,000)	(33.33)
SNOW REMOVAL		66,200	64,856	64,200	(2,000)	(3.02)
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	19,140	23,720	21,000	1,860	9.72
01-35-745-223	MAINTENANCE - STREET LIGHTS	15,000	17,041	17,000	2,000	13.33
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	7,200	2,026	4,000	(3,200)	(44.44)
STREET LIGHTING		41,340	42,787	42,000	660	1.60
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	15,000	19,700	15,000		
01-35-750-289	SITE IMPROVEMENTS	20,000		15,000	(5,000)	(25.00)
01-35-750-290	EQUIPMENT RENTAL	3,500	2,290	2,500	(1,000)	(28.57)
01-35-750-328	STREET & ROW MAINTENANCE	140,000	185,826	160,000	20,000	14.29
01-35-750-329	MAINTENANCE - SAW MILL CREEK	3,500		2,000	(1,500)	(42.86)
01-35-750-338	TREE MAINTENANCE	55,000	82,408	85,000	30,000	54.55
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENANCE	40,000	60,210	50,000	10,000	25.00
STORM WATER IMPROVEMENTS		277,000	350,434	329,500	52,500	18.95
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	1,250	720	1,250		
01-35-755-281	ROUTE 83 BEAUTIFICATION	52,500	39,860	52,500		
01-35-755-282	REIMB EXP - CONSTRUCTION	500		500		
01-35-755-283	REIMB EXP - OTHER	2,500	8,325	5,000	2,500	100.00
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000	19,600	20,000		
01-35-755-290	EQUIPMENT RENTAL	750		750		
01-35-755-328	STREET & ROW MAINTENANCE OTHER	25,000	4,375	20,000	(5,000)	(20.00)
01-35-755-331	OPERATING SUPPLIES	55,000	52,528	55,000		
01-35-755-332	J.U.L.I.E.	2,400	2,304	2,400		
01-35-755-333	ROAD SIGNS	10,000	34,619	10,000		
01-35-755-401	OPERATING EQUIPMENT	1,500	721	1,500		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
STREET MAINTENANCE		171,400	163,052	168,900	(2,500)	(1.46)
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000		1,000		
01-35-760-259	MOSQUITO ABATEMENT	33,100	33,480	35,300	2,200	6.65
NUISANCE CONTROL		34,100	33,480	36,300	2,200	6.45
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		**1,098,893**	**1,112,472**	**1,272,408**	**173,515**	**15.79**
Dept 40 - BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,660	1,660	1,660		
01-40-400-151	IMRF	16,870	16,870	13,998	(2,872)	(17.02)
01-40-400-161	SOCIAL SECURITY	7,096	7,096	7,096		
01-40-400-171	SUI - UNEMPLOYMENT	102	102	93	(9)	(8.82)
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	77,665	77,665	77,671	6	0.01
01-40-810-102	OVERTIME	15,000	15,000	15,000		
01-40-810-126	SALARIES - CLERICAL	21,788	21,788	21,788		
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	29,983	23,148	23,685	(6,298)	(21.01)
PERSONAL SERVICES		170,164	163,329	160,991	(9,173)	(5.39)
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	1,000	500	500	(500)	(50.00)
01-40-810-301	OFFICE SUPPLIES	1,000	2,300	1,000		
01-40-810-302	PRINTING & PUBLISHING	750	750	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,000	1,000	1,000		
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,000	1,000		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500	2,530	1,000	500	100.00
01-40-810-311	POSTAGE & METER RENT	400	300	350	(50)	(12.50)
01-40-810-345	UNIFORMS	400	350	350	(50)	(12.50)
GENERAL MANAGEMENT		6,050	8,730	5,950	(100)	(1.65)
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE		31			
01-40-815-267	DOCUMENT STORAGE/SCANNING	9,100	2,000	9,800	700	7.69
01-40-815-305	EDP PERSONNEL TRAINING	2,600	1,450	2,600		
DATA PROCESSING		11,700	3,481	12,400	700	5.98
ENGINEERING						

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
01-40-815-306	CONSULTING SERVICES	20,000	25,000		(20,000)	(100.00)
01-40-820-245	FEES - ENGINEERING	3,500	5,000	5,000	1,500	42.86
01-40-820-246	FEES - DRAINAGE ENGINEER	10,000	12,600	10,000		
01-40-820-247	REIMB EXP - ENGINEERING	500	500	500		
01-40-820-254	PLAN REVIEW - ENGINEER	5,000	5,000	5,000		
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000	6,000	5,000		
01-40-820-258	PLAN REVIEW - BUILDING CODE	75,000	130,000	90,000	15,000	20.00
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	15,000	15,000	15,000		
ENGINEERING		134,000	199,100	130,500	(3,500)	(2.61)
EQUIPMENT REPAIR						
01-40-810-401	OPERATING EQUIPMENT	500	250	250	(250)	(50.00)
01-40-810-409	MAINTENANCE - VEHICLES	2,500	2,000	2,000	(500)	(20.00)
EQUIPMENT REPAIR		3,000	2,250	2,250	(750)	(25.00)
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	40,000	40,000	40,000		
01-40-830-115	PLUMBING INSPECTION	7,500	9,000	7,500		
01-40-830-117	ELEVATOR INSPECTION	8,000	5,043	5,000	(3,000)	(37.50)
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000	4,000	4,000		
INSPECTION		59,500	58,043	56,500	(3,000)	(5.04)
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		**384,414**	**434,933**	**368,591**	**(15,823)**	**(4.12)**
TOTAL EXPENDITURES		**9,332,731**	**9,472,355**	**9,421,357**	**88,626**	**0.95**
NET CHANGE		**$ (1,076,812)**	**$ (120,707)**	**$ (679,719)**		

VILLAGE OF WILLOWBROOK

OTHER FUNDS

LINE ITEM
REVENUES &
EXPENDITURES

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
FUND 02 - WATER FUND						
REVENUES						
CHARGES & FEES						
02-00-310-712	WATER SALES	3,545,000	3,274,939	3,200,000	(345,000)	(9.73)
02-00-310-713	WATER PENALTIES	5,000	11,500	5,000		
02-00-310-718	SHUTOFF/NSF FEE	2,500	5,975	2,500		
CHARGES & FEES		3,552,500	3,292,414	3,207,500	(345,000)	(9.71)
OTHER REVENUE						
02-00-310-714	WATER METER SALES	3,000	7,500	3,000		
02-00-310-716	WATER METER READ SALES	5,000	5,000	5,000		
02-00-310-717	OTHER REVENUE	1,000	1,395	1,000		
OTHER REVENUE		9,000	13,895	9,000		
NON-OPERATING REVENUE						
02-00-320-108	INTEREST INCOME	4,800	16,000	12,000	7,200	150.00
02-00-320-713	WATER CONNECTION FEES	3,000	5,400	3,000		
NON-OPERATING REVENUE		7,800	21,400	15,000	7,200	92.31
TOTAL REVENUES		**3,569,300**	**3,327,709**	**3,231,500**	**(337,800)**	**(9.46)**

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Dept 50 - WATER DEPARTMENT EXPENSES						
PERSONAL SERVICES						
02-50-400-147	MEDICARE	3,352	3,352	3,874	522	15.57
02-50-400-151	IMRF	32,597	32,597	31,455	(1,142)	(3.50)
02-50-400-161	SOCIAL SECURITY	14,331	14,331	16,566	2,235	15.60
02-50-400-171	SUI - UNEMPLOYMENT	170	170	186	16	9.41
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	156,189	156,189	215,418	59,229	37.92
02-50-401-102	OVERTIME	40,000	44,000	40,000		
02-50-401-103	PART TIME - LABOR	10,000	2,500	10,000		
02-50-401-126	SALARIES - CLERICAL	24,957	24,957	24,957		
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	37,813	43,264	47,023	9,210	24.36
PERSONAL SERVICES		319,409	321,360	389,479	70,070	21.94
ADMINISTRATION						
02-50-401-201	PHONE - TELEPHONES	7,500	7,127	7,500		
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000		1,000		
02-50-401-301	OFFICE SUPPLIES	750	419	750		
02-50-401-302	PRINTING & PUBLISHING	4,000	5,030	4,000		
02-50-401-303	FUEL/MILEAGE/WASH	6,500	9,047	8,500	2,000	30.77
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,500	1,299	1,500		
02-50-401-306	REIMB PERSONNEL EXPENSES	150		150		
02-50-401-307	FEES DUES SUBSCRIPTIONS	500	742	600	100	20.00
02-50-401-311	POSTAGE & METER RENT	6,000	5,828	6,000		
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500		500		
ADMINISTRATION		28,400	29,492	30,500	2,100	7.39
ENGINEERING						
02-50-405-245	FEES - ENGINEERING	2,500	1,335	2,500		
ENGINEERING		2,500	1,335	2,500		
TRANSFERS OUT						
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	498,805	498,806	524,865	26,060	5.22
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEMEI	400,000	400,000	400,000		
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	46,601	46,601	47,471	870	1.87
TRANSFERS OUT		945,406	945,407	972,336	26,930	2.85
RISK MANAGEMENT						

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
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	2,800	2,800	2,800		
02-50-417-263	EDP LICENSES	7,641	7,473	8,000	359	4.70
02-50-417-305	EDP PERSONNEL TRAINING	1,300		1,300		
DATA PROCESSING		11,741	10,273	12,100	359	3.06
WATER PRODUCTION						
02-50-420-206	ENERGY - ELECTRIC PUMP	12,000	17,034	14,000	2,000	16.67
02-50-420-294	LANDSCAPING - WELLS 1 & 3	500		500		
02-50-420-297	LANDSCAPING - STANDPIPE	1,000		1,000		
02-50-420-361	CHEMICALS	1,500	1,195	1,500		
02-50-420-362	SAMPLING ANALYSIS	2,500	5,370	5,000	2,500	100.00
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500		500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500		500		
02-50-420-575	PURCHASE OF WATER	1,729,000	1,645,952	1,729,000		
WATER PRODUCTION		1,747,500	1,669,551	1,752,000	4,500	0.26
WATER STORAGE						
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANCE - L.H	1,500	2,682	1,500		
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EXEC PL/	1,500		1,000	(500)	(33.33)
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMPH	1,000	2,396	2,500	1,500	150.00
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUM	5,000	26,554	5,000		
WATER STORAGE		9,000	31,632	10,000	1,000	11.11
TRANSPORTATION/DISTRIBUTION						
02-50-430-276	LEAK SURVEYS	9,000	9,143	9,000		
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENAN	125,000	156,512	150,000	25,000	20.00
02-50-430-299	LANDSCAPING - OTHER	2,500	736	1,500	(1,000)	(40.00)
02-50-430-401	OPERATING EQUIPMENT	750	1,279	3,000	2,250	300.00
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	500	200	500		
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	25,000	51,672	35,000	10,000	40.00
TRANSPORTATION/DISTRIBUTION		162,750	219,542	199,000	36,250	22.27
METERS & BILLING						
02-50-435-278	METERS FLOW TESTING	2,500	365	8,500	6,000	240.00

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
02-50-435-461	NEW METERING EQUIPMENT	15,000		15,000		
02-50-435-462	METER REPLACEMENT	1,500		1,500		
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500		2,500		
METERS & BILLING		21,500	365	27,500	6,000	27.91
CAPITAL IMPROVEMENTS						
02-50-440-626	VEHICLES - NEW & OTHER			56,196	56,196	
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	9,000	10,000		
CAPITAL IMPROVEMENTS		10,000	9,000	66,196	56,196	561.96
OTHER						
02-50-449-102	INTEREST EXPENSE	9,622	9,622	9,406	(216)	(2.24)
02-50-449-104	BOND PRINCIPAL EXPENSE	10,800	10,800	10,800		
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	15,611	15,611	14,885	(726)	(4.65)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	38,837	38,837	39,563	726	1.87
OTHER		74,870	74,870	74,654	(216)	(0.29)
Totals for dept 50 - WATER DEPARTMENT		**3,343,076**	**3,312,827**	**3,546,265**	**203,189**	**6.08**
NET CHANGE		**226,224**	**14,882**	**(314,765)**		
BEGINNING FUND BALANCE		**5,098,063**	**5,098,063**	**5,112,945**		
ENDING FUND BALANCE		**5,324,287**	**5,112,945**	**4,798,180**		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 03 - HOTEL/MOTEL TAX FUND						
REVENUES						
03-00-320-108	INTEREST INCOME	1,000	7,500	6,000	5,000	500.00
03-00-310-205	HOTEL/MOTEL TAX	246,000	250,063	248,000	2,000	0.81
TOTAL REVENUES		**247,000**	**257,563**	**254,000**	**7,000**	**2.83**
Dept 53 - HOTEL/MOTEL EXPENSES						
ADMINISTRATION						
03-53-401-307	FEES DUES SUBSCRIPTIONS	12,000	12,500	12,000		
03-53-401-311	POSTAGE & METER RENT	250		250		
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,185	1,185	1,200	15	1.27
ADMINISTRATION		13,435	13,685	13,450	15	0.11
COMMUNITY RELATIONS						
03-53-435-308	GRANT PILOT PROGRAM	5,000		5,000		
03-53-435-316	LANDSCAPE BEAUTIFICATION	9,260	6,400	10,460	1,200	12.96
03-53-435-317	ADVERTISING - DCVB	75,000	75,000	25,000	(50,000)	(66.67)
03-53-435-318	ADVERTISING - VILLAGE	1		50,000	49,999	4,999,900.00
03-53-435-319	CHAMBER DIRECTORY	3,000	3,000	3,000		
COMMUNITY RELATIONS		92,261	84,400	93,460	1,199	1.30
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 EXPENSES		**110,196**	**102,585**	**111,410**	**1,214**	**1.10**
NET CHANGE		**136,804**	**154,978**	**142,590**	**5,786**	**4.23**
BEGINNING FUND BALANCE		**344,963**	**344,963**	**499,941**		
ENDING FUND BALANCE		**481,767**	**499,941**	**642,531**		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 04 - MOTOR FUEL TAX FUND						
REVENUES						
04-00-320-108	INTEREST INCOME	1,500	5,000	4,500	3,000	200.00
04-00-310-216	MFT RECEIPTS	219,905	218,197	217,343	(2,562)	(1.17)
TOTAL REVENUES		**221,405**	**223,197**	**221,843**	**438**	**0.20**
Dept 56 - MOTOR FUEL TAX EXPENSES						
CAPITAL IMPROVEMENTS						
04-56-430-684	STREET MAINTENANCE CONTRACT	267,382	168,826	265,448	(1,934)	(0.72)
CAPITAL IMPROVEMENTS		267,382	168,826	265,448	(1,934)	(0.72)
Totals for dept 56 - MOTOR FUEL TAX EXPENSES		**267,382**	**168,826**	**265,448**	**(1,934)**	**(0.72)**
NET CHANGE		**(45,977)**	**54,371**	**(43,605)**		
BEGINNING FUND BALANCE		**291,487**	**291,487**	**345,858**		
ENDING FUND BALANCE		**245,510**	**345,858**	**302,253**		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 06 - SSA ONE BOND & INTEREST FUND						
REVENUES						
06-00-320-108	INTEREST INCOME	50	1,800	500	450	900.00
06-00-310-101	PROPERTY TAX RECEIPTS	322,225	325,575	322,465	240	0.07
TOTAL REVENUES		**322,275**	**327,375**	**322,965**	**690**	**0.21**
Dept 60 - SSA BOND EXPENSES						
DEBT SERVICE						
06-60-550-401	BOND PRINCIPAL EXPENSE	160,000	160,000	170,000	10,000	6.25
06-60-550-402	BOND INTEREST EXPENSE	162,225	162,225	152,465	(9,760)	(6.02)
Totals for dept 60 - SSA BOND EXPENSES		**322,225**	**322,225**	**322,465**	**240**	**0.07**
NET CHANGE		**50**	**5,150**	**500**		
BEGINNING FUND BALANCE		**8,686**	**8,686**	**13,836**		
ENDING FUND BALANCE		**8,736**	**13,836**	**14,336**		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
REVENUES						
09-00-320-108	INTEREST INCOME	1,000	5,000	2,400	1,400	140.00
09-00-330-102	TRANSFER FROM WATER	400,000	400,000	400,000		
TOTAL REVENUES		**401,000**	**405,000**	**402,400**	**1,400**	**0.35**
Dept 65 - WATER CAPITAL IMPROVEMENTS EXPENSES						
CAPITAL IMPROVEMENTS						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	6,315	6,447	60,000	53,685	850.12
09-65-440-602	MTU REPLACEMENT	1,500		1,000	(500)	(33.33)
09-65-440-606	DCU UPGRADE	8,400	8,400		(8,400)	(100.00)
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS EXPENSES		**16,215**	**14,847**	**61,000**	**44,785**	**276.19**
NET CHANGE		**384,785**	**390,153**	**341,400**		
BEGINNING FUND BALANCE		**44,641**	**44,641**	**434,794**		
ENDING FUND BALANCE		**429,426**	**434,794**	**776,194**		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 10 - CAPITAL PROJECT FUND						
REVENUES						
10-00-320-108	INTEREST INCOME		200			
TOTAL REVENUES			200			
NET CHANGE			200			
BEGINNING FUND BALANCE		423	423	623		
ENDING FUND BALANCE		423	623	623		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 11 - DEBT SERVICE FUND						
REVENUES						
11-00-320-108	INTEREST INCOME					
11-00-330-101	TRANSFER FROM GENERAL FUND	278,927	278,927	278,873	(54)	(0.02)
11-00-330-102	TRANSFER FROM WATER	46,601	46,601	47,471	870	1.87
TOTAL REVENUES		**325,528**	**325,528**	**326,344**	**816**	**0.25**
Dept 70 - DEBT SERVICE FUND EXPENSES						
DEBT SERVICE						
11-70-550-401	BOND PRINCIPAL EXPENSE	209,200	209,200	214,200	5,000	2.39
11-70-550-402	BOND INTEREST EXPENSE	116,328	116,328	112,144	(4,184)	(3.60)
Totals for dept 70 - DEBT SERVICE FUND EXPENSES		**325,528**	**325,528**	**326,344**	**816**	**0.25**
NET CHANGE						
BEGINNING FUND BALANCE		**6**	**6**	**6**		
ENDING FUND BALANCE		**6**	**6**	**6**		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION						
REVENUES						
14-00-330-101	TRANSFER FROM GENERAL FUND	383,000	383,000		(383,000)	(100.00)
TOTAL REVENUES		**383,000**	**383,000**		**(383,000)**	**(100.00)**
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION EXPENSES						
14-75-930-411	POLICE DEPT REMODEL (7760 QUINCY)		869			
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	383,000	383,000		(383,000)	(100.00)
14-75-930-415	FACILITIES		2,000			
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION E		**383,000**	**385,869**		**(383,000)**	**(100.00)**
NET CHANGE			**(2,869)**			
BEGINNING FUND BALANCE		**11,441**	**11,441**	**8,572**		
ENDING FUND BALANCE		**11,441**	**8,572**	**8,572**		

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 REQUESTED BUDGET	2019-20 Requested AMT CHANGE	2019-20 Requested % CHANGE
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRCT TAX						
REVENUES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENTE	450,000	487,550	485,000	35,000	7.78
TOTAL REVENUES		**450,000**	**487,550**	**485,000**	**35,000**	**7.78**
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT EXPENSES						
ADMINISTRATION						
15-15-401-242	LEGAL FEES	7,500	20,000	10,000	2,500	33.33
ADMINISTRATION		7,500	20,000	10,000	2,500	33.33
STREET LIGHTING						
15-15-745-224	MAINT TRAFFIC SIGNALS	4,000	4,000	4,000		
STREET LIGHTING		4,000	4,000	4,000		
GENERAL MANAGEMENT						
15-15-455-513	SALES TAX REBATE- TOWN CENTER	900,000		100,000	(800,000)	(88.89)
15-15-455-514	SALES TAX REBATE - PFM			250,000	250,000	
15-15-510-232	CONSULTANTS-DESIGN & OTHER	7,500	360	2,500	(5,000)	(66.67)
GENERAL MANAGEMENT		907,500	360	352,500	(555,000)	(61.16)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT EXPENS		**919,000**	**24,360**	**366,500**	**(552,500)**	**(60.12)**
NET CHANGE		**(469,000)**	**463,190**	**118,500**	**587,500**	**(125.27)**
BEGINNING FUND BALANCE		**535,154**	**535,154**	**998,344**		
ENDING FUND BALANCE		**66,154**	**998,344**	**1,116,844**		

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-00-410-501
FY 2019-20

GL NUMBER	DESCRIPTION	TOTAL 2018-19 ORIGINAL BUDGET	TOTAL 2019-20 REQUESTED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
Fund 01 - GENERAL FUND					
01-05-400-147	MEDICARE	805	922	10%	92
01-05-400-161	SOCIAL SECURITY	3,441	3,943	10%	394
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	56,400	10%	5,640
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	10%	720
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	924	816	10%	82
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,310	5,770	10%	577
01-05-410-305	STRATEGIC PLANNING			10%	-
01-10-400-147	MEDICARE	3,612	3,577	25%	894
01-10-400-151	IMRF	35,064	28,951	25%	7,238
01-10-400-161	SOCIAL SECURITY	12,522	12,652	25%	3,163
01-10-400-171	SUI - UNEMPLOYMENT	204	233	25%	58
01-10-455-101	SALARIES - MANAGEMENT STAFF	87,772	134,137	25%	33,534
01-10-455-102	OVERTIME	5,000	5,000	25%	1,250
01-10-455-104	PART TIME - CLERICAL			25%	-
01-10-455-105	ASSISTANT VILLAGE ADMINISTRATOR		90,039	25%	22,510
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	68,752		25%	-
01-10-455-107	ADMINISTRATIVE INTERN	11,232	9,984	25%	2,496
01-10-455-126	SALARIES - CLERICAL	76,358	53,911	25%	13,478
01-10-455-131	PERSONNEL RECRUITMENT	550	700	25%	175
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	18,132	70,746	25%	17,687
01-10-455-201	PHONE - TELEPHONES	22,751	25,051	10%	2,505
01-10-455-231	RENT - STORAGE			10%	-
01-10-455-266	CODIFY ORDINANCES	2,500	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	2,500	10%	250
01-10-455-303	FUEL/MILEAGE/WASH	2,000	1,500	10%	150
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	2,000	10%	200
01-10-455-305	STRATEGIC PLANNING	2,000	2,000	10%	200
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	12,728	13,000	10%	1,300
01-10-455-311	POSTAGE & METER RENT	5,000	5,000	10%	500
01-10-455-315	COPY SERVICE	7,440	7,440	10%	744
01-10-455-355	COMMISSARY PROVISION	1,000	1,500	10%	150
01-10-455-409	MAINTENANCE - VEHICLES	2,500	2,000	20%	400
01-10-455-410	MAINTENANCE - VEHICLE ENGINES			20%	-
01-10-455-411	MAINTENANCE - EQUIPMENT	500	500	20%	100
01-10-460-212	EDP EQUIPMENT/SOFTWARE		27,863	20%	5,573
01-10-460-213	GIS			20%	-
01-10-460-225	INTERNET/WEBSITE HOSTING	8,523	8,343	10%	834
01-10-460-306	CONSULTING SERVICES			10%	-
01-10-466-228	MAINTENANCE - BUILDING	62,387	50,000	10%	5,000
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	2,000	10%	200
01-10-466-240	ENERGY/COMED (835 MIDWAY)		2,500	10%	250
01-10-466-251	SANITARY (835 MIDWAY)	450	800	10%	80
01-10-466-293	LANDSCAPE - VILLAGE HALL	2,500	1,500	10%	150
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	5,000	10%	500
01-10-470-239	FEES - VILLAGE ATTORNEY	60,000	70,000	15%	10,500
01-10-471-252	FINANCIAL SERVICES			10%	-
01-10-471-253	CONSULTING FEES			25%	-
01-10-475-365	PUBLIC RELATIONS	10,000	5,000	10%	500
01-10-475-366	NEWSLETTER	500	500	10%	50
01-10-480-272	INSURANCE - IRMA	237,714	230,960	40%	92,384
01-10-485-602	BUILDING IMPROVEMENTS	7,800		10%	-
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500	2,500	20%	500

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-00-410-501
FY 2019-20

GL NUMBER	DESCRIPTION	TOTAL 2018-19 ORIGINAL BUDGET	TOTAL 2019-20 REQUESTED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
01-25-400-147	MEDICARE	3,478	3,472	25%	868
01-25-400-151	IMRF	28,228	23,581	25%	5,895
01-25-400-161	SOCIAL SECURITY	14,687	14,940	25%	3,735
01-25-400-171	SUI - UNEMPLOYMENT	272	248	25%	62
01-25-610-101	SALARIES - MANAGEMENT STAFF	131,381	131,381	25%	32,845
01-25-610-102	OVERTIME	1,500	1,500	25%	375
01-25-610-104	PART TIME - CLERICAL	30,624	30,202	25%	7,551
01-25-610-126	SALARIES - CLERICAL	76,358	76,358	25%	19,090
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	40,044	37,781	25%	9,445
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	2,000	10%	200
01-25-615-212	EDP EQUIPMENT/SOFTWARE	14,670	2,400	25%	600
01-25-615-263	EDP LICENSES	29,226	36,738	25%	9,185
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	28,273	28,488	20%	5,698
01-25-620-252	FINANCIAL SERVICES	2,500	7,225	20%	1,445
01-30-400-147	MEDICARE	38,934	37,751	4%	1,510
01-30-400-151	IMRF	27,180	20,275	4%	811
01-30-400-161	SOCIAL SECURITY	13,169	10,278	4%	411
01-30-400-171	SUI - UNEMPLOYMENT	1,914	1,612	4%	64
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,210,724	2,144,744	4%	85,790
01-30-630-102	OVERTIME	250,000	285,000	4%	11,400
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	8,000	4%	320
01-30-630-104	PART TIME - CLERICAL	20,000		4%	-
01-30-630-126	SALARIES - CLERICAL	175,396	156,777	4%	6,271
01-30-630-127	OVERTIME - CLERICAL	9,000	9,000	4%	360
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	385,450	379,192	4%	15,168
01-30-630-155	POLICE PENSION	871,084	986,858	4%	39,474
01-35-400-147	MEDICARE	3,720	4,227	0%	-
01-35-400-151	IMRF	33,394	32,963	0%	-
01-35-400-161	SOCIAL SECURITY	14,486	16,654	0%	-
01-35-400-171	SUI - UNEMPLOYMENT	170	186	0%	-
01-35-710-345	UNIFORMS	5,000	5,000	50%	2,500
01-35-715-212	EDP EQUIPMENT/SOFTWARE		3,700	50%	1,850
01-35-715-225	INTERNET/WEBSITE HOSTING	1,373	1,370	50%	685
01-35-715-305	EDP PERSONNEL TRAINING			50%	-
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS			50%	-
01-35-725-413	MAINTENANCE - GARAGE	6,000	5,000	50%	2,500
01-35-725-414	MAINTENANCE - SALT BINS	2,500	1,500	50%	750
01-35-725-415	NICOR GAS	2,000	3,000	50%	1,500
01-35-725-416	ENERGY			50%	-
01-35-725-417	SANITARY USER CHARGE	100	200	50%	100
01-35-725-418	MAINTENANCE - PW BUILDING	10,886	10,000	50%	5,000
01-35-735-409	MAINTENANCE - VEHICLES	20,000	20,000	50%	10,000
01-35-735-411	MAINTENANCE - EQUIPMENT		500	50%	250
TOTAL APPROPRIATIONS		5,407,292	5,534,639		524,865