



EST. 1960

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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

AGENDA

Mayor

Frank A. Trilla

Village Clerk

Deborah A. Hahn

Village Trustees

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Paul Oggerino

Greg Ruffolo

Village Administrator

Brian Pabst

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman

JOINT MEETING OF THE FINANCE & ADMINISTRATION, LAWS & ORDINANCES, MUNICIPAL SERVICES, AND PUBLIC SAFETY COMMITTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, FEBRUARY 15, 2021 AT 5:30 PM AT THE WILLOWBROOK POLICE DEPARTMENT, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

Due to the COVID-19 Pandemic the Village of Willowbrook Will Be Utilizing a Conference Call for This Meeting.

The Public Can Utilize the Following Call In Number:

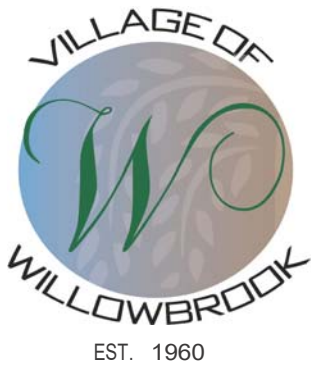
Dial in Phone Number: 312 626 6799
Meeting ID: 874 0801 4815

Written Public Comments Can Be Submitted By 5:15 pm On February 15, 2021 to mmertens@willowbrook.il.us

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. REVIEW – Fiscal Year 2021/22 Budget
5. VISITOR'S BUSINESS – Public Comment is Limited to Three Minutes Per Person
6. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway



Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

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

Mayor

Frank A. Trilla

Village Clerk

Deborah A. Hahn

Village Trustees

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Paul Oggerino

Greg Ruffolo

Village Administrator

Brian Pabst

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman

MEMO TO: Mayor and Board of Trustees

MEMO FROM: Brian Pabst, Village Administrator
Carrie Dittman, Director of Finance

DATE: February 11, 2021

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

Enclosed please find information related to the proposed Fiscal Year 2021/22 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, of the proposed FY 2021/22 budget not including discretionary spending, and the tentative ending fund balances for the Village's funds. In addition, we will discuss 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 newly adopted pay plan, salary adjustments have been included in the budget for non-union employees, and police union employees' salaries have been budgeted in accordance with the recently adopted collective bargaining agreement.

We present the Committees with a proposed FY 2021/22 budget which includes a General Fund surplus of \$239,956 and provides for a projected fund balance as of April 30, 2022 of \$7,416,883, which is 259 operating days of expenditures.

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,
Laws & Ordinances Committee,
Municipal Services Committee,
Public Safety Committee

Fiscal Year 2021/22 Budget Review

Monday, February 15, 2021

5:30 PM

FY 2021/22 Budget Schedule

Community-wide Citizen Survey	Deferred
Staff Budget Kick-Off Meeting	December 11, 2020
Department Budget Proposals Due	January 8, 2021
Review of Budget Submittals	January 11-22, 2021
Staff Budget Final Adjustments	January 25, 2021
Joint Committee Review of Proposed Budget	February 15, 2021
 Board Budget Workshop I	 March 15, 2021
Board Budget Workshop II (if needed)	April 12, 2021 @ BoT
Final Budget Approval	April 26, 2021 @ BoT

BUDGET OVERVIEW

FISCAL YEAR 2021/22



General Fund Highlights

- The proposed budget maintains all current services and programs
- Proposed FY 21/22 Days Operating Expense reserves (in General Fund, as of 4/30/22):
 - ✓ 259 Days
 - ✓ \$7,416,883 Fund Balance
 - ✓ 1 “day” projected cost = \$28,588
- Five Year Plan developed to include identified spending on known projects and programs.

General Fund Financial Performance

	Fund Balance	Surplus (Deficit)	# of Days Operating Expense reserved
April 30, 2021 Budget	\$ 4,818,595	\$ (413,818)	190
April 30, 2021 Est. Actual	\$ 7,176,927	\$ 1,674,963	279
April 30, 2022 Proposed Budget	\$ 7,416,883	\$ 239,956	259

Note: Minimum Operating Reserve is 120 days

General Fund Highlights

- Proposed FY 2021/22 budget presents a General Fund surplus of \$239,956 (breakdown on next slide)
 - Includes salary increases for non-union based on pay plan adopted 10/26/2020
 - Includes salary increases for union based on contract adopted 1/11/2021
 - Preliminary health insurance figures include a 2.6% decrease
 - Police Pension Contribution – Increase in contribution amount of 11% (\$116,281)
 - IMRF Pension Contribution – Increase in rate of 11.24% from 13.41% to 24.65% of payroll

General Fund Surplus by Department

Revenues:	Budget FY 20-21	Budget FY 21-22	% change	\$ change
All - General Fund	\$ 9,234,559	\$ 11,877,532	28.62%	\$ 2,642,973
Expenditures:				
Village Board & Clerk	\$ 76,614	\$ 87,211	13.83%	\$ 10,597
Board of Police Comm.	31,898	32,404	1.59%	506
Administration	1,244,051	1,273,229	2.35%	29,178
Planning & Econ. Develop.	181,824	191,004	5.05%	9,180
Parks & Recreation	370,336	467,154	26.14%	96,818
Finance	353,128	438,174	24.08%	85,046
Police	5,443,609	6,653,496	22.23%	1,209,887
Public Works	1,233,202	1,439,076	16.69%	205,874
Building & Zoning	427,864	442,694	3.47%	14,830
Hotel/Motel	6,000	5,500	(8.33%)	(500)
Fund Transfers *	<u>279,851</u>	<u>607,634</u>	117.13%	327,783
Totals:	\$ 9,648,377	\$ 11,637,576		
Budget Surplus (Deficit)	\$ (413,818)	\$ 239,956		

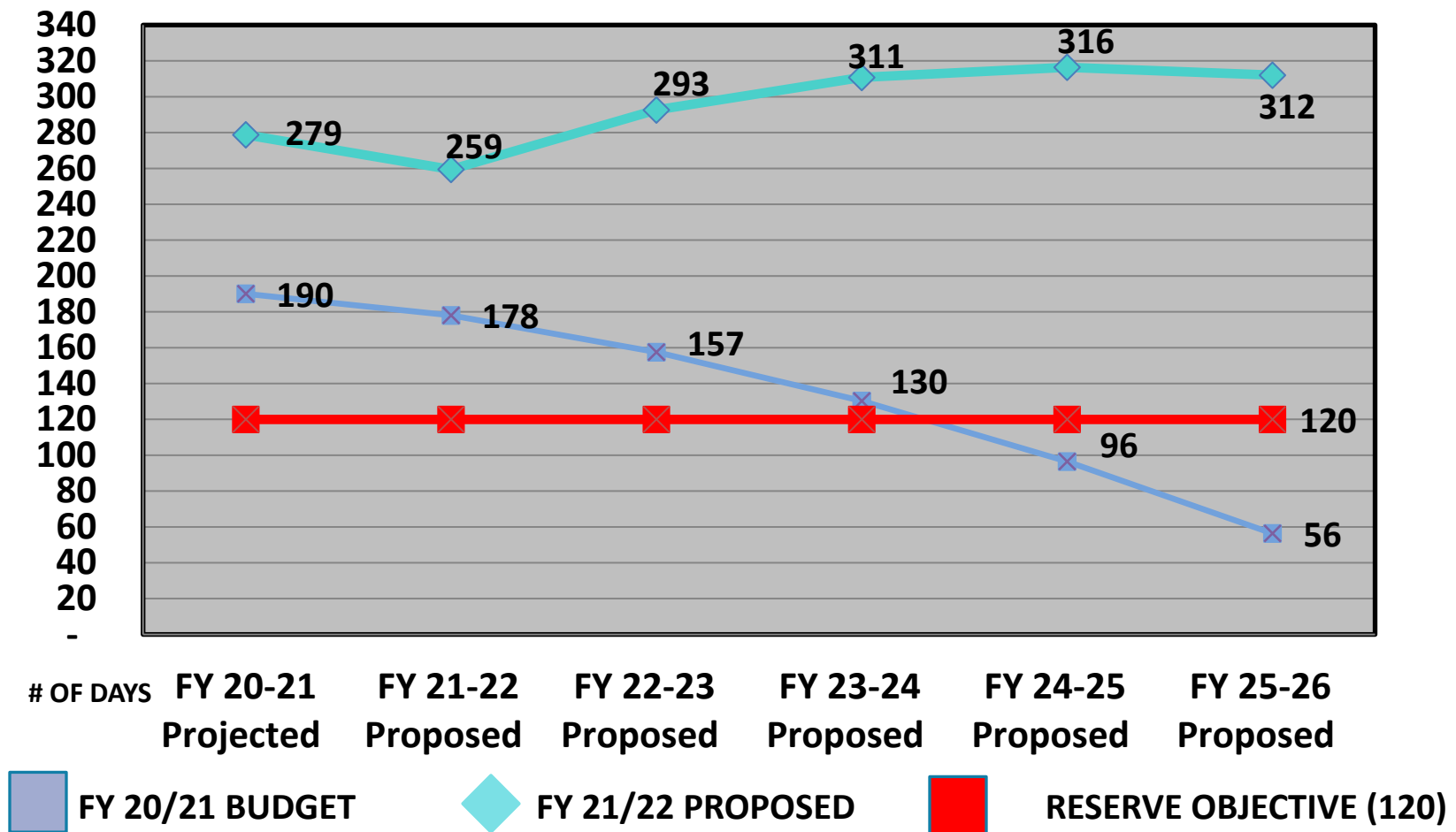
General Fund Major Revenue Increases

Revenue Budget FY 21/22 increased \$2.6 million (28.62%)

- NEW: Home Rule Sales Tax - \$2,370,000
- Sales Tax – UP \$500,000
- Income Tax – UP \$137,000
 - Approx. \$279,000 is pledged annually for repayment on the Series 2015 Bonds
- Self-Storage Facility Tax - \$121,125 (\$0 budgeted prior year)
- Federal COPS Grant - \$117,000 for new officers

General Fund Balance Projection

Current Year Estimated & Next 5 Years



Budget Highlights

FY 21/22 Water & Water Capital Imp. Funds

Water Fund:

- Drawdown of reserves of \$280,778
- No increase in Village water rates (revenue) included
- \$640,335 overhead reimbursement to General Fund
- \$287,500 for various repairs to the water distribution system
- \$131,721 new vehicles
- Approx. \$122,000 in debt payments
- NO transfer to Water Capital Improvement Fund budgeted
- Assumes no increase from DuPage Water Commission

Water Capital Improvement Fund:

- \$152,125 in water system improvements, funded by existing reserves

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 Farmingdale Subdivision.
- There will be approximately \$744,000 of fund balance at 4/30/2021 (including IL Capital Bond funds of \$187,000) in the Motor Fuel Tax (MFT) Fund to complete the FY 21/22 Road Program, although only \$325,000 is budgeted to spend.
- 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 Performance Water and MFT Funds

	FY 2020/21 Budget	FY 2020/21 Estimated Actual	FY 2021/22 Budget
Water Fund Working Capital*	\$ 1,389,286	\$ 1,762,368	\$ 1,481,590
Water Fund Days Reserves**	151 days	198 days	158 days
Water Fund Daily Operating Cost (incl. Depreciation)	\$ 9,226	\$ 8,888	\$ 9,391
MFT Fund Balance	\$ 478,291	\$ 744,199	\$ 723,269

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

**Goal of 90 days (minimum)

FINANCIAL OVERVIEW

FISCAL YEAR 2021/22



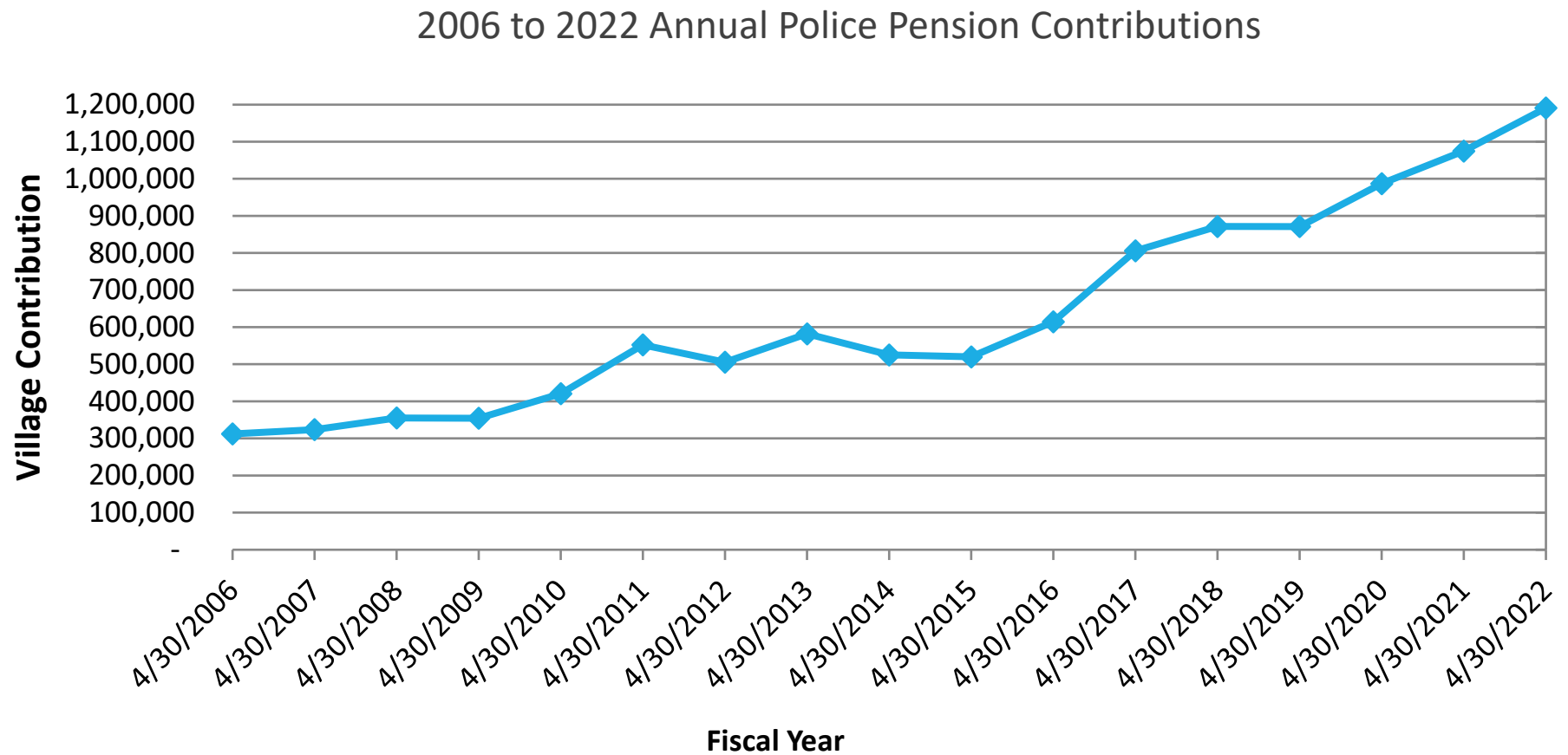
Pension Costs: Police Pension

Police Pension Fund's Actuarial Valuation performed as of 4/30/20:

- Current Funded ratio is 71.4%
- Two possible funding amounts calculated for FY 21/22:
 1. Statutory minimum (projected unit credit method) assumes 90% funding by 2040: \$744,118 contribution amount (38.2% of payroll)
 2. Recommended contribution (entry age normal method) assumes 100% funding by 2040: **\$1,190,994 (61.2% of payroll)**
 - 10.8% increase = \$116,281
 - Historical rates of payroll:

FY 15/16: 31.16%		FY 18/19: 41.18%
FY 16/17: 38.99%		FY 19/20: 50.57%
FY 17/18: 41.82%		FY 20/21: 49.74%
- Does not include effect of hiring 5 new officers in Oct 2020 + 1 March 2021
- 5 officers eligible to retire May 1
- 19 beneficiaries as of 4/30/2020 (annual benefit cost \$1.51 million FY 19/20)

Pension Costs: Police Pension



Pension Costs: IMRF

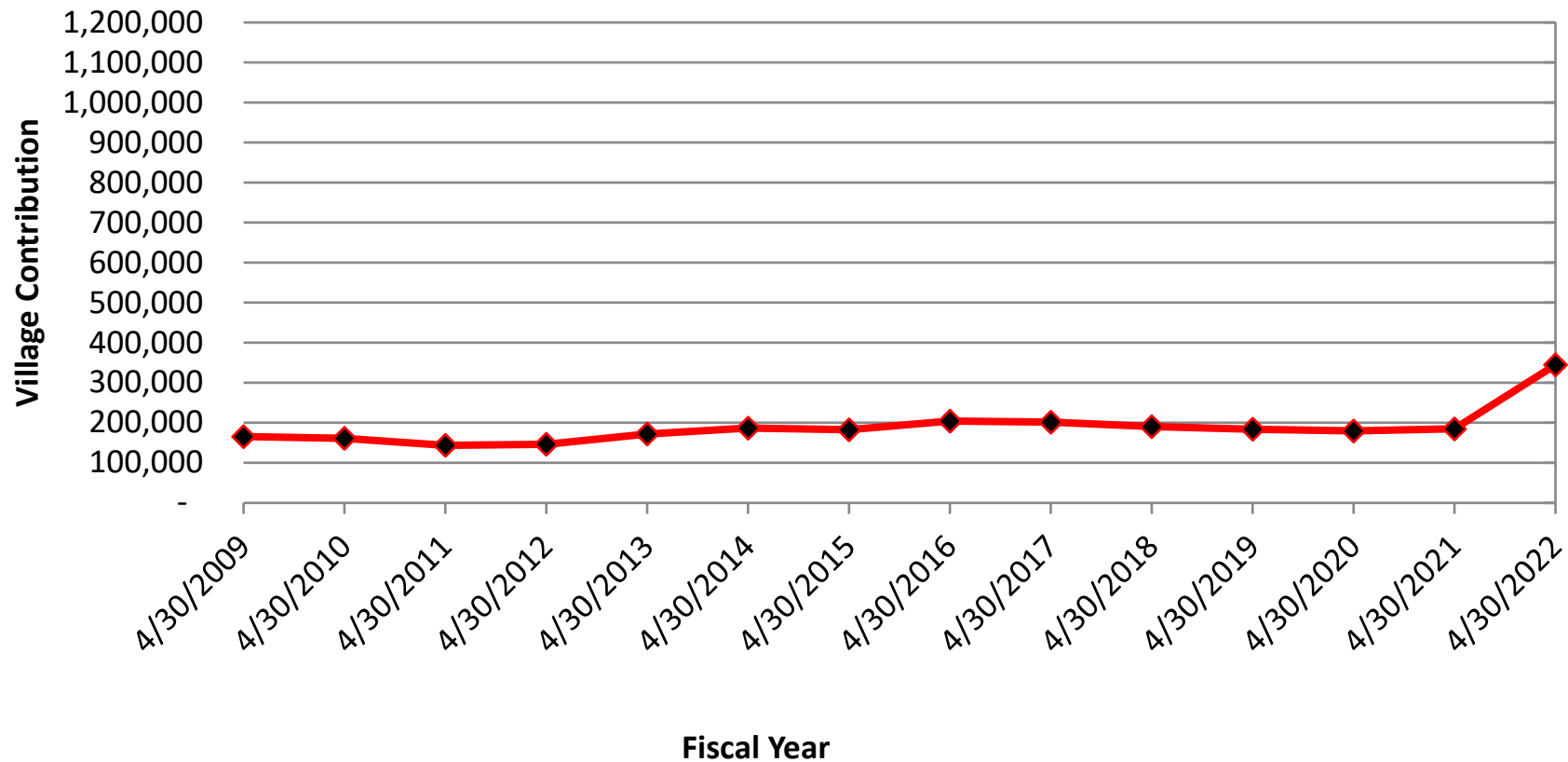
IMRF's Actuarial Valuation performed as of 12/31/2019:

- Current Funded ratio is 84.08%
- Contribution rate increased by 11.24% (13.41% to 24.65%)
 - 2.57% due to employee census
 - 8.62% due to early retirement incentive offered in 2019
- FY 21/22 annual contribution approx. \$344,000, about \$160,000 increase
- Historical rates of payroll:

CY 2015: 17.97%		CY 2018: 14.74%
CY 2016: 17.45%		CY 2019: 12.23%
CY 2017: 15.43%		CY 2020: 13.41%

Pension Costs: IMRF

2009 to 2022 Annual IMRF Pension Contributions



DEBT UPDATE: SERIES 2015 BONDS

- Series 2015 GO ARS Bonds (final payment 12/30/2034)
 - Current balance: \$3,905,000 (original amount \$4,930,000)
 - 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 long as alternate revenues remain sufficient
 - FY 2021/22 payment (year 7 of 20): \$347,450
 - General Fund contribution: \$280,739
 - Water Fund contribution: \$66,711

DEBT UPDATE: IEPA LOAN

- IEPA Loan (final payment 7/31/2036)
 - Current balance: \$730,262 (original amount \$887,089)
 - Pledged to be repaid with water user fees (water standpipe painting)
 - FY 2021/22 payment (year 5 of 20): \$54,448
 - Principal: \$41,055
 - Interest: \$13,393

DEBT UPDATE: BUSINESS DISTRICT NOTES

■ Business District Sales Tax Incentive – Harlem-Irving

- Developer Note issued 5/1/2019 for \$2,000,000 (max)
- Pledged to be repaid with Business District sales taxes on specific retailers
- Limited to 20-year term (5/1/2039)
- First payment made FY 2019/20 - \$50,383
- FY 2020/21 payment estimated at \$62,725; FY 2021/22 est. \$62,725

■ Business District Sales Tax Incentive – PFM

- Developer Note not yet issued
- Pledged to be repaid with Business District sales taxes on specific retailers
- Maximum would be \$5,000,000
- FY 2021/22 payment placeholder at \$110,000
- Limited to 20-year term or expiration of business district (7/11/2039)

DEBT UPDATE: SSA BONDS

- Series 2007 Special Service Area (SSA) Bonds
(final payment 1/1/2029)
 - Current balance: \$1,925,000 (original amount \$3,540,000)
 - No-commitment debt of the Village, secured by property tax revenues levied on the benefitted properties
 - FY 21/22 payment of \$320,585 budgeted in the Special Service Area Fund

“General Fund Quick Summary”

The FY 2020/21 Budget included a planned draw-down of reserves in the amount of \$413,818 (deficit), resulting in 190 days of operating expense reserves.



- ▣ FY 2020/21 estimated actual projects a year-end surplus of \$1,674,963, resulting in 279 days of operating reserves.
 - ▣ *\$2,089,000 swing to the positive*
- ▣ The FY 2021/22 Budget currently projects a year-end surplus of \$239,956, resulting in 259 days of operating reserves.

Reasons for Heightened Performance

FY 20/21 Estimated Actual

General Fund Revenues

General Fund revenues projected to exceed budget by \$2.2 million:

- Sales Tax + \$700,000
- Home Rule Sales Tax (NEW) + \$790,000 (4 months)
- Income Tax + \$179,700
- Places of Eating Tax + \$26,000
- Self-Storage Facility Tax + \$121,125 (not budgeted)
- Building Permits + \$25,000
- Red Light Camera Fines + \$52,000
- Grants (CARES Act, COPS grant) + \$433,000 (not budgeted)
- Utility tax, local gas tax, hotel/motel tax, liquor licenses and parks & recreation charges projected to come in under budget

FY 20/21 Estimated Actual General Fund Expenditures

General Fund Expenditures - \$153,000 over budget

Additions to the budget:

- Non-union full time pay plan adopted 10/26/2020; retro wages to 5.1.20
- Police Union contract settled 1/11/2021; retro wages to 5.1.19
- Admin bldg. maint. \$40,000 over (COVID-19 supplies)
- PT Receptionist to full-time status eff. 11/1/2020
- 3 COPS grant officers - \$165,000
- Police dept. bldg. maint./remodel \$30,000 over (new doorway/Biomist)
- Public Works bldg. maint. \$30,000 over (COVID-19 supplies; garage lighting)
- Tree maintenance \$45,000 over

Subtractions to the budget:

- Admin attorney fees \$29,000 lower
- Parks budget overall \$116,000 lower due to program suspensions
- Officer vacancies part of the year
- Public Works Supt. position vacant half of the year

GENERAL FUND DEPARTMENTAL BUDGETS

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

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

- Village Board & Clerk
 - ✓ \$61,200 salaries, Mayor, Board & Clerk
 - ✓ \$5,250 EDP Equipment (new surface pros)
 - ✓ \$5,000 strategic planning
- Board of Police Commissioners
 - ✓ \$21,000 for exams

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

■ Administration

- ✓ \$13,750 new intern position salary/taxes
- ✓ \$30,000 TIF engineering/other studies
- ✓ \$18,159 ongoing cyber disruption (legal, security review)
- ✓ \$30,000 for potential ongoing crisis management
- ✓ \$20,000 bldg. improvements for CRC architectural
- ✓ \$10,000 contingencies
- ✓ \$326,895 transfer to LAFER Fund for CRC building

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

■ Parks & Recreation

- ✓ Contracted maintenance: \$125,100
- ✓ Consulting services (program hosting & brochure) BRPD: \$15,000*
- ✓ 5K Run (spring 2022): \$5,200
- ✓ Children's Holiday Party (winter 2021): \$5,200
- ✓ Tree Lighting event: \$5,200
- ✓ Special Recreation Association Dues: \$39,310 (SRA tax levy)
- ✓ ADA Park Improvements at CRC: \$128,550 (SRA tax levy)

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

- Planning & Economic Development

- ✓ WBK Outsourced Planner: \$125,000

- Finance

- ✓ 3 Full-time employees (previously 2 FT and 2 PT)
- ✓ Annual Village audit: \$30,990
- ✓ BS & A financial software licensing: \$12,780
 - ✓ general ledger, cash receipts, A/P, P/R, timesheets, business licensing, miscellaneous receivables (parking tickets), building dept., work orders, online payment platform

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

■ Police Operating

- ✓ Police pension contribution: \$1,190,994
- ✓ 23 officers' base salaries: \$2,718,117
- ✓ 3 COPS grant officers' base salaries: \$230,832
- ✓ Overtime: \$336,000
- ✓ 3 full-time clerical salaries: \$192,473

- ✓ Red light camera fees: \$275,000
- ✓ EDP Licenses: \$40,000
 - ✓ Capers/NIXLE/BEAST/Axon/Frontline/PlanIt/Etc.
- ✓ Radio dispatching: \$312,000
 - ✓ Dispatch operations/facility cost/DuJIS

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

■ Police Capital

- ✓ Replace 3 squad cars: \$168,000
 - ✓ 2 Patrol Vehicles
 - ✓ 1 Admin Vehicle
 - ✓ Up fitting (lights/cage/radio/etc.)
- ✓ Body cameras (equip): \$41,000
- ✓ In-car cameras: \$22,000
- ✓ Copier: \$32,000
- ✓ Live-scan: \$21,000

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

■ Public Works Operating

- ✓ 5 full-time staff (1 foreman, 3 laborers, 1 clerical)
- ✓ 2 seasonal staff
- ✓ Tree Maintenance – annual: \$180,000
- ✓ Street & ROW maintenance: \$175,000
- ✓ Stormwater maintenance: \$92,500
- ✓ Snow removal contract: \$80,000
- ✓ Salt: \$80,000

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

■ Public Works Capital

- ✓ 1 new 5-ton International dump truck fully up fitted for snow removal (split 50/50 with water): \$85,815
- ✓ 1 new 1-ton Ford F-550 dump truck fully up fitted for snow removal (split 50/50 with water): \$45,906
- ✓ Misc. street improvements: \$30,000

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

- Building & Zoning

- ✓ Consultants Fees:

- ✓ TPI:

- ✓ Plan review – (offsite & in-house) building codes: \$140,000

- ✓ Part time inspector ('Building' Disciplines): \$45,000

- ✓ Part time inspector (Plumbing): \$5,000

- ✓ CBE: civil, structural and drainage engineers: \$19,200

- ✓ Code Enforcement Representatives, Inc. (Prop. Maint.): \$5,000

- ✓ Thompson Elevator inspection: \$5,000

DEPARTMENTAL BUDGETS

MAJOR EXPENDITURES

■ Hotel/Motel

- ✓ Chamber Directory - \$3,000
- ✓ Business Expo - \$2,500
- ✓ Advertising?

OTHER FUNDS MAJOR EXPENDITURES

- Water Fund - Debt
 - ✓ Annual debt service on 2015 Bonds: \$20,793
(portion related to water tank repainting)
 - ✓ Annual debt service on 2015 Bonds: \$45,918
(portion related to water's share of 2008 Bonds
refunding)
 - ✓ IEPA Loan repayment: \$54,448

OTHER FUNDS

MAJOR EXPENDITURES

- Water Fund – Operating
 - ✓ Purchase of water from DWC: \$1.7 million
 - ✓ Salaries/benefits of staff – split with PW dept.
 - ✓ Overhead reimbursement to General Fund: \$640,335
 - ✓ Engineering fees:
 - ✓ Water rate study: \$28,000
 - ✓ Capital plan & risk/resilience study: \$30,000
 - ✓ Leak surveys: \$20,256 – 2x annual surveys plus emergency detection
 - ✓ Distribution system repairs: \$200,000

OTHER FUNDS

MAJOR EXPENDITURES

- Water Fund – Capital

- ✓ EDP Equip/Software: Aclara upgrades \$35,364
- ✓ 1 new 5-ton International dump truck fully up fitted for snow removal (split 50/50 with PW): \$85,815
- ✓ 1 new 1-ton Ford F-550 dump truck fully up fitted for snow removal (split 50/50 with PW): \$45,906
- ✓ Distribution system replacement: \$87,500
 - ✓ \$80,000 for 75th Street watermain lining

OTHER FUNDS MAJOR EXPENDITURES

- Water Capital Improvements Fund
 - ✓ Hydrant sandblast/painting: \$57,000
 - ✓ Hydrant replacement: \$94,125

OTHER FUNDS

MAJOR EXPENDITURES

- Motor Fuel Tax Fund
 - ✓ FY 2021/22 road maintenance program: \$300,000
- SSA Bond & Interest Fund
 - ✓ Annual debt service on SSA bonds: \$320,585
- Capital Projects Fund (n/a)
- Debt Service Fund
 - ✓ FY 2021/22 payment on 2015 GO bonds: \$326,657

OTHER FUNDS

MAJOR EXPENDITURES

■ Land Acquisition, Facility Expansion & Renovation Fund (L.A.F.E.R)

✓ Community Resource Center:

- ✓ Parking Lot: \$40,000
- ✓ Building Signage: \$40,000
- ✓ Landscaping & Irrigation System: \$30,000
- ✓ Interior Buildout, Fire Sprinkler & Alarm System, & Dais: \$950,000
- ✓ Project Manager: \$50,000
- ✓ Audio / Visual Equipment & Internet: \$298,845
- ✓ Building Alarm, Security and Access System: \$72,300
- ✓ Furniture, Fixtures & Equipment: \$150,000
- ✓ Contingency: \$20,750

Total Estimated Project Cost FY 21/22: \$1,651,895

OTHER FUNDS

MAJOR EXPENDITURES

■ Land Acquisition, Facility Expansion & Renovation Fund (L.A.F.E.R)

✓ Community Resource Center Funding:

- ✓ DCEO Grant #1: \$225,000
- ✓ DCEO Grant #2: \$500,000
- ✓ Infrastructure Grant #1: \$500,000*
- ✓ Infrastructure Grant #2: \$100,000*

Total estimated grant funding: \$1,325,000

✓ **Transfer from General Fund: \$326,895**

✓ **Total estimated project cost: \$1,651,895**

OTHER FUNDS

MAJOR EXPENDITURES

- Rt. 83/Plainfield Road Business District Tax Fund
 - ✓ Sales Tax Incentives:
 - ✓ \$110,000 Pete's Fresh Market development (not yet issued)
 - ✓ \$62,725 Town Center development (issued 5/1/2019)

DISCRETIONARY ITEMS NOT INCLUDED IN BUDGET (MARCH BUDGET WORKSHOP)

General Fund:

- ✓ Building Dept.:
 - ✓ Discussion of continuing outsourcing building inspector vs. Village employee
- ✓ Parks & Recreation Dept.:
 - ✓ Ridgemoor Park playground replacement, ~ \$180,000
 - ✓ Willow Pond Park fishing pier replacement, ~\$28,000

The End





GENERAL FUND

5 YEAR FORECAST

LINE ITEM REVENUES & EXPENDITURES

GENERAL FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$ 5,255,725	\$ 5,232,413	\$ 5,501,964	\$ 7,176,927	\$ 7,416,883	\$ 8,505,291	\$ 9,326,837	\$ 9,813,925
Revenues	9,560,719	8,518,618	10,759,190	11,877,532	12,011,886	12,092,445	12,126,386	12,216,381
Transfer In (From Hotel/Motel Tax Fund)	-	715,941	717,759	-	-	-	-	-
Total Revenues/Transfers In	9,560,719	9,234,559	11,476,949	11,877,532	12,011,886	12,092,445	12,126,386	12,216,381
% change				28.62%	1.13%	0.67%	0.28%	0.74%
Operating Expenditures	9,010,838	9,254,194	9,396,956	10,434,481	10,609,097	10,954,666	11,319,755	11,705,894
Capital Expenditures	-	114,332	125,179	595,461	38,443	39,476	40,541	41,637
Transfers Out	303,642	279,851	279,851	607,634	275,937	276,757	279,002	275,410
Total Expenditures/Transfers Out	9,314,480	9,648,377	9,801,986	11,637,576	10,923,478	11,270,899	11,639,298	12,022,941
% change				20.62%	-6.14%	3.18%	3.27%	3.30%
Net Surplus (Deficit)	246,239	(413,818)	1,674,963	239,956	1,088,408	821,546	487,088	193,439
Ending Fund Balance	5,501,964	4,818,595	7,176,927	7,416,883	\$ 8,505,291	\$ 9,326,837	\$ 9,813,925	\$ 10,007,364
Daily Operating Cost	\$ 24,687	\$ 25,354	\$ 25,745	\$ 28,588	\$ 29,066	\$ 30,013	\$ 31,013	\$ 32,071
# Days Fund Balance Reserve	223	190	279	259	293	311	316	312
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days			190	178	157	130	96	56

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	72,750	73,767	74,794	2,044	2.81
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	116,146	117,487	121,227	5,081	4.37
PROPERTY TAXES		188,896	191,254	196,021	7,125	3.77
OTHER TAXES						
01-00-310-200	HOME RULE SALES TAX-1%		790,000	2,370,000	2,370,000	
01-00-310-201	MUNICIPAL SALES TAX	3,500,000	4,200,000	4,000,000	500,000	14.29
01-00-310-202	ILLINOIS INCOME TAX	717,000	896,700	854,000	137,000	19.11
01-00-310-203	AMUSEMENT TAX	65,004	61,626	65,748	744	1.14
01-00-310-204	REPLACEMENT TAX	1,250	1,250	1,250		
01-00-310-205	UTILITY TAX	850,000	839,169	812,000	(38,000)	(4.47)
01-00-310-206	LOCAL GAS TAX	275,000	258,934	253,326	(21,674)	(7.88)
01-00-310-208	PLACES OF EATING TAX	400,000	426,101	450,000	50,000	12.50
01-00-310-209	WATER TAX	160,000	165,846	157,500	(2,500)	(1.56)
01-00-310-210	WATER TAX - UNINCORPORATED	160	207	160		
01-00-310-211	HOTEL/MOTEL TAX	216,000	160,393	184,119	(31,881)	(14.76)
01-00-310-212	SELF-STORAGE FACILITY TAX		121,125	121,125	121,125	
OTHER TAXES		6,184,414	7,921,351	9,269,228	3,084,814	49.88
LICENSES						
01-00-310-302	LIQUOR LICENSES	66,750	21,914	87,650	20,900	31.31
01-00-310-303	BUSINESS LICENSES	93,000	98,920	105,000	12,000	12.90
01-00-310-304	VIDEO GAMING LICENSES	10,000	2,875	10,000		
01-00-310-305	VENDING MACHINE LICENSES	2,500	1,902	2,500		
01-00-310-306	SCAVENGER LICENSES	7,000	7,000	7,000		
LICENSES		179,250	132,611	212,150	32,900	18.35
PERMITS						
01-00-310-401	BUILDING PERMITS	285,000	310,214	300,000	15,000	5.26

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-00-310-402	SIGN PERMITS	6,000	13,823	10,000	4,000	66.67
01-00-310-403	OTHER PERMITS	500	(24)		(500)	(100.00)
01-00-310-404	COUNTY BMP FEE	500		500		
01-00-310-405	SPECIAL HAULING PERMITS (OXCART)	3,000	2,820	3,000		
PERMITS		295,000	326,833	313,500	18,500	6.27
FINES						
01-00-310-501	CIRCUIT COURT FINES	90,000	69,178	108,559	18,559	20.62
01-00-310-502	TRAFFIC FINES	25,000	53,398	36,614	11,614	46.46
01-00-310-503	RED LIGHT FINES	565,000	616,689	600,000	35,000	6.19
01-00-310-504	DUI FINES	2,000	2,406	2,762	762	38.10
01-00-310-505	OVERWEIGHT TRUCK FINES	6,000	4,010	9,632	3,632	60.53
FINES		688,000	745,681	757,567	69,567	10.11
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	562,288	562,288	640,335	78,047	13.88
ADMINISTRATIVE REIMBURSEMENT		562,288	562,288	640,335	78,047	13.88
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	21,990	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,500	18,025	2,500		
01-00-310-702	PLANNING REVIEW FEES	2,500		2,500		
01-00-310-704	ACCIDENT REPORT COPIES	2,000	1,685	2,000		
01-00-310-705	VIDEO GAMING TERMINAL INCOME	36,000	36,270	36,000		
01-00-310-706	COPIES-ORDINANCES & MAPS	50			(50)	(100.00)
01-00-310-723	ELEVATOR INSPECTION FEES	12,000	12,000	12,000		
01-00-310-724	BURGLAR ALARM FEES	10,000	5,000	10,000		
01-00-310-726	NSF FEE		(25)			
CHARGES & FEES		75,050	94,945	75,000	(50)	(0.07)
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	3,000		3,000		
01-00-310-814	PARK PERMIT FEES	3,000	(290)	3,000		
01-00-310-815	SUMMER RECREATION FEES	9,230	1,500	7,650	(1,580)	(17.12)
01-00-310-817	SPECIAL EVENTS	5,450			(5,450)	(100.00)
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIM	6,500		6,500		

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-00-310-820	HOLIDAY CONTRIBUTION	2,500		2,600	100	4.00
01-00-310-823	SPRING RECREATION FEES	200		200		
	PARK & RECREATION CHARGES	29,880	1,210	22,950	(6,930)	(23.19)
OTHER REVENUE						
01-00-310-901	REIMBURSEMENTS - IRMA		26,984			
01-00-310-909	SALE - FIXED ASSETS	7,500	5,652	7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	600	500		
01-00-310-911	REIMBURSEMENTS - RED LIGHT ENERGY	1,440	1,440	1,440		
01-00-310-912	REIMBURSEMENTS - BRUSH PICK-UP	10,800	7,601		(10,800)	(100.00)
01-00-310-913	OTHER RECEIPTS		4,573			
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAIL	5,000	6,493	5,000		
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER	23,600	28,012	23,600		
01-00-310-921	OTHER GRANTS		2,000			
01-00-310-922	FEDERAL/STATE GRANTS		433,424	136,741	136,741	
01-00-310-925	NICOR GAS ANNUAL PAYMENT	14,000	14,127	14,000		
01-00-310-926	CABLE FRANCHISE FEES	204,000	184,679	192,000	(12,000)	(5.88)
01-00-310-928	DRUG FORFEITURES - STATE	500	45,088	500		
01-00-310-929	DRUG FORFEITURES - FEDERAL	500	9,750	500		
	OTHER REVENUE	267,840	770,423	381,781	113,941	42.54
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	48,000	12,594	9,000	(39,000)	(81.25)
	NON-OPERATING REVENUE	48,000	12,594	9,000	(39,000)	(81.25)
TRANSFERS IN						
01-00-330-103	TRANSFER FROM HOTEL/MOTEL TAX	715,941	717,759		(715,941)	(100.00)
	TRANSFERS IN	715,941	717,759		(715,941)	(100.00)
Totals for dept 00 - NON-DEPARTMENTAL		9,234,559	11,476,949	11,877,532	2,642,973	28.62
TOTAL ESTIMATED REVENUES		9,234,559	11,476,949	11,877,532	2,642,973	28.62

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
APPROPRIATIONS						
Dept 05 - VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	887	887	887		
01-05-400-161	SOCIAL SECURITY	3,794	3,794	3,794		
01-05-410-101	SALARY - MAYOR & VILLAGE BOARD	54,000	54,000	54,000		
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	767	769	864	97	12.65
PERSONAL SERVICES		66,648	66,650	66,745	97	0.15
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	696	696	696		
01-05-410-301	OFFICE SUPPLIES	500	500	500		
01-05-410-302	PRINTING & PUBLISHING		250	250	250	
01-05-410-303	FUEL/MILEAGE/WASH	100	100	100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,770	750	5,770		
01-05-410-305	STRATEGIC PLANNING			5,000	5,000	
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,400	2,400	2,400		
GENERAL MANAGEMENT		9,466	4,696	14,716	5,250	55.46
DATA PROCESSING						
01-05-417-212	EDP EQUIPMENT/SOFTWARE		750	5,250	5,250	
DATA PROCESSING			750	5,250	5,250	
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500	350	500		
COMMUNITY RELATIONS		500	350	500		
Totals for dept 05 - VILLAGE BOARD & CLERK		76,614	72,446	87,211	10,597	13.83
Dept 07 - BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE	7	14	14	7	100.00
01-07-400-161	SOCIAL SECURITY	31	62	62	31	100.00
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	260	228	228	(32)	(12.31)
PERSONAL SERVICES		298	304	304	6	2.01

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
ADMINISTRATION						
01-07-435-239	FEES - BOPC ATTORNEY	5,000	5,000	5,000		
01-07-435-301	OFFICE SUPPLIES	100	100	100		
01-07-435-302	PRINTING & PUBLISHING	4,000	3,652	4,000		
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,000	1,000		
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500	375	500		
01-07-435-311	POSTAGE & METER RENT	500	500	500		
ADMINISTRATION		11,100	10,627	11,100		
OTHER						
01-07-440-542	EXAMS - WRITTEN	15,000	5,558	15,000		
01-07-440-543	EXAMS - PHYSICAL	2,000	2,016	2,000		
01-07-440-544	EXAMS - PSYCHOLOGICAL	2,500	4,950	2,500		
01-07-440-545	EXAMS - POLYGRAPH	1,000	1,600	1,500	500	50.00
OTHER		20,500	14,124	21,000	500	2.44
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		31,898	25,055	32,404	506	1.59
Dept 10 - ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	5,322	5,453	6,010	688	12.93
01-10-400-151	IMRF	49,218	51,153	102,171	52,953	107.59
01-10-400-161	SOCIAL SECURITY	20,435	19,860	22,505	2,070	10.13
01-10-400-171	SUI - UNEMPLOYMENT	774	866	1,272	498	64.34
01-10-455-101	SALARIES - MANAGEMENT STAFF	175,125	186,460	194,306	19,181	10.95
01-10-455-102	OVERTIME	5,000	2,500	3,000	(2,000)	(40.00)
01-10-455-105	ASSISTANT VILLAGE ADMINISTRATOR	130,175	135,582	141,477	11,302	8.68
01-10-455-107	ADMINISTRATIVE INTERN			12,480	12,480	
01-10-455-126	SALARIES - CLERICAL	56,726	59,895	63,223	6,497	11.45
01-10-455-131	PERSONNEL RECRUITMENT	500	400	500		
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	49,602	55,758	48,584	(1,018)	(2.05)
PERSONAL SERVICES		492,877	517,927	595,528	102,651	20.83
GENERAL MANAGEMENT						
01-10-455-201	PHONE - TELEPHONES	12,684	21,600	21,600	8,916	70.29

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-10-455-266	CODIFY ORDINANCES	5,000	4,000	4,000	(1,000)	(20.00)
01-10-455-301	OFFICE SUPPLIES	8,000	5,000	6,000	(2,000)	(25.00)
01-10-455-302	PRINTING, PUBLISHING & TRANSCRIPTION	2,500	3,500	4,000	1,500	60.00
01-10-455-303	FUEL/MILEAGE/WASH	750	500	700	(50)	(6.67)
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	300	1,000	(1,000)	(50.00)
01-10-455-305	STRATEGIC PLANNING	2,000	1,000	2,000		
01-10-455-306	CONSULTING	71,000	50,000	30,000	(41,000)	(57.75)
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,000	13,000		
01-10-455-311	POSTAGE & METER RENT	5,000	4,100	4,500	(500)	(10.00)
01-10-455-315	COPY SERVICE	7,000	7,100	7,000		
01-10-455-355	COMMISSARY PROVISION	3,000	2,150	2,750	(250)	(8.33)
01-10-455-411	MAINTENANCE - EQUIPMENT	500			(500)	(100.00)
GENERAL MANAGEMENT		132,434	111,250	96,550	(35,884)	(27.10)
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE	1,000	1,500	1,500	500	50.00
01-10-460-225	INTERNET/WEBSITE HOSTING	14,347	14,701	14,845	498	3.47
01-10-460-263	EDP LICENSES	43,435	29,443	27,133	(16,302)	(37.53)
01-10-460-265	CYBER DISRUPTION		21,129	18,129	18,129	
01-10-460-267	DOCUMENT STORAGE/SCANNING	5,000	3,000	5,000		
01-10-460-306	CONSULTING SERVICES - IT	18,000	37,250	20,411	2,411	13.39
DATA PROCESSING		81,782	107,023	87,018	5,236	6.40
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	5,000	650	3,000	(2,000)	(40.00)
01-10-475-367	CRISIS MANAGEMENT	25,000	40,000	30,000	5,000	20.00
01-10-475-370	MEALS-ON-WHEELS	2,000		2,000		
COMMUNITY RELATIONS		32,000	40,650	35,000	3,000	9.38
BUILDINGS						
01-10-466-228	MAINTENANCE - BUILDING	30,545	70,000	55,000	24,455	80.06
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	2,000	2,000		
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000	2,525	2,500	(500)	(16.67)
01-10-466-251	SANITARY (835 MIDWAY)	450	615	700	250	55.56
01-10-466-293	LANDSCAPE - VILLAGE HALL	1,000	500	1,000		
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	2,000	6,100	6,000	4,000	200.00

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
BUILDINGS		38,995	81,740	67,200	28,205	72.33
LEGAL						
01-10-470-239	FEES - VILLAGE ATTORNEY	140,000	105,000	100,000	(40,000)	(28.57)
01-10-470-241	FEES - SPECIAL ATTORNEY	10,000	3,775	10,000		
01-10-470-242	FEES - LABOR COUNSEL	2,000	14,000	7,500	5,500	275.00
LEGAL		152,000	122,775	117,500	(34,500)	(22.70)
FINANCIAL AUDIT						
01-10-471-252	FINANCIAL SERVICES		743	500	500	
FINANCIAL AUDIT			743	500	500	
RISK MANAGEMENT						
01-10-480-272	INSURANCE - IRMA	233,463	234,758	233,433	(30)	(0.01)
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	10,000	10,000	10,000		
RISK MANAGEMENT		243,463	244,758	243,433	(30)	(0.01)
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	60,000	60,000	20,000	(40,000)	(66.67)
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	500	500	500		
CAPITAL IMPROVEMENTS		60,500	60,500	20,500	(40,000)	(66.12)
CONTINGENCIES						
01-10-490-799	CONTINGENCIES	10,000		10,000		
CONTINGENCIES		10,000		10,000		
TRANSFERS OUT						
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	279,851	279,851	280,739	888	0.32
01-10-900-114	TRANSFER TO LAFER			326,895	326,895	
TRANSFERS OUT		279,851	279,851	607,634	327,783	117.13
Totals for dept 10 - ADMINISTRATION		1,523,902	1,567,217	1,880,863	356,961	23.42
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	381	450	452	71	18.64

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-15-400-151	IMRF	3,203	4,169	6,440	3,237	101.06
01-15-400-161	SOCIAL SECURITY	1,631	1,799	1,932	301	18.45
01-15-400-171	SUI - UNEMPLOYMENT	129	129	161	32	24.81
01-15-510-126	SALARIES - CLERICAL	23,386	24,750	26,125	2,739	11.71
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	8,062	7,278	7,892	(170)	(2.11)
01-15-510-340	LIFE INSURANCE - PLAN COMMISSION	1,032	852	852	(180)	(17.44)
PERSONAL SERVICES		37,824	39,427	43,854	6,030	15.94
GENERAL MANAGEMENT						
01-15-510-301	OFFICE SUPPLIES	250	50	150	(100)	(40.00)
01-15-510-302	PRINTING & PUBLISHING	2,500	1,000	2,500		
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	500			(500)	(100.00)
01-15-510-311	POSTAGE & METER RENT	500	2,372	2,000	1,500	300.00
01-15-510-401	OPERATING EQUIPMENT	500			(500)	(100.00)
GENERAL MANAGEMENT		4,250	3,422	4,650	400	9.41
DATA PROCESSING						
01-15-515-305	EDP PERSONNEL TRAINING	1,800			(1,800)	(100.00)
DATA PROCESSING		1,800			(1,800)	(100.00)
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250			(250)	(100.00)
01-15-520-245	FEES - ENGINEERING	2,500	2,500	2,000	(500)	(20.00)
01-15-520-246	FEES - COURT REPORTER	2,700	3,500	3,000	300	11.11
01-15-520-254	PLAN REVIEW - ENGINEER	5,000	7,500	7,500	2,500	50.00
01-15-520-257	PLAN REVIEW - PLANNER	125,000	115,000	125,000		
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	2,500	4,500	5,000	2,500	100.00
ENGINEERING		137,950	133,000	142,500	4,550	3.30
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		181,824	175,849	191,004	9,180	5.05
Dept 20 - PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	648	510	606	(42)	(6.48)
01-20-400-151	IMRF	5,308	5,321	9,069	3,761	70.86
01-20-400-161	SOCIAL SECURITY	2,772	2,192	2,593	(179)	(6.46)

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-20-400-171	SUI - UNEMPLOYMENT	270	270	321	51	18.89
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	32,585	31,790	31,790	(795)	(2.44)
01-20-550-103	PART TIME - PROGRAM SUPERVISOR	2,500			(2,500)	(100.00)
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,068	705	636	(432)	(40.45)
PERSONAL SERVICES		45,151	40,788	45,015	(136)	(0.30)
GENERAL MANAGEMENT						
01-20-455-201	PHONE - TELEPHONES	2,208	2,208	2,208		
GENERAL MANAGEMENT		2,208	2,208	2,208		
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE	500		2,500	2,000	400.00
01-20-555-263	EDP LICENSES		135	180	180	
01-20-555-306	CONSULTING - PROGRAM HOSTING	15,000		15,000		
DATA PROCESSING		15,500	135	17,680	2,180	14.06
ADMINISTRATION						
01-20-550-301	OFFICE/GENERAL PROGRAM SUPPLIES	1,000	381	1,000		
01-20-550-302	PRINTING & PUBLISHING	13,500		13,500		
01-20-550-311	POSTAGE & METER RENT	3,800	300	1,500	(2,300)	(60.53)
ADMINISTRATION		18,300	681	16,000	(2,300)	(12.57)
CAPITAL IMPROVEMENTS						
01-20-595-643	POND IMPROVEMENTS	400		400		
01-20-595-693	COURT IMPROVEMENTS	800			(800)	(100.00)
CAPITAL IMPROVEMENTS		1,200		400	(800)	(66.67)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	4,000	5,000	(2,000)	(28.57)
01-20-570-103	PART TIME - LABOR	2,541	1,000	1,575	(966)	(38.02)
01-20-570-228	MAINTENANCE - PARK BUILDINGS - HVAC	12,386	2,658	2,386	(10,000)	(80.74)
01-20-570-234	RENT - EQUIPMENT	500			(500)	(100.00)
01-20-570-235	NICOR GAS (825 MIDWAY)	1,200	500	1,200		
01-20-570-250	SANITARY (825 MIDWAY)	50	50	50		
01-20-570-278	SANITARY (PARKS)	150	200	200	50	33.33
01-20-570-280	BALLFIELD MAINTENANCE	10,000	10,000	12,000	2,000	20.00

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-20-570-281	CONTRACTED MAINTENANCE	120,900	139,600	125,100	4,200	3.47
01-20-570-331	MAINTENANCE SUPPLIES	5,000	1,500	5,000		
01-20-570-411	MAINTENANCE - EQUIPMENT	3,500	3,500	4,000	500	14.29
MAINTENANCE		163,227	163,008	156,511	(6,716)	(4.11)
SUMMER PROGRAM						
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICE	7,600	220	7,800	200	2.63
01-20-575-517	SENIORS PROGRAM-SUMMER	5,400		5,400		
SUMMER PROGRAM		13,000	220	13,200	200	1.54
FALL PROGRAM						
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES			600	600	
01-20-580-517	SENIORS PROGRAM-FALL	5,400		5,400		
FALL PROGRAM		5,400		6,000	600	11.11
WINTER PROGRAM						
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	2,000		1,000	(1,000)	(50.00)
01-20-585-517	SENIORS PROGRAM-WINTER/SPRING	5,400		5,400		
WINTER PROGRAM		7,400		6,400	(1,000)	(13.51)
SPECIAL EVENTS						
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	3,000		3,000		
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,500		1,500		
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	4,900	2,564	5,200	300	6.12
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	500		500		
01-20-585-154	FAMILY SPECIAL EVENT - RACE	13,600	300	5,200	(8,400)	(61.76)
01-20-585-155	CHILDREN'S HOLIDAY PARTY	5,000		5,200	200	4.00
01-20-585-157	COMMUNITY PICNIC	3,000		3,600	600	20.00
SPECIAL EVENTS		31,500	2,864	24,200	(7,300)	(23.17)
SPRING PROGRAM						
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	200		300	100	50.00
SPRING PROGRAM		200		300	100	50.00
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUE	39,310	39,311	39,310		

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-20-590-519	ADA PARK MAINTENANCE	4,840	4,880	4,880	40	0.83
01-20-590-520	ADA RECREATION ACCOMMODATIONS	7,700		6,500	(1,200)	(15.58)
01-20-590-521	ADA PARK IMPROVEMENTS	15,400		128,550	113,150	734.74
	SPECIAL RECREATION SERVICES	67,250	44,191	179,240	111,990	166.53
Totals for dept 20 - PARKS & RECREATION		370,336	254,095	467,154	96,818	26.14
Dept 25 - FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,373	3,601	3,805	432	12.81
01-25-400-151	IMRF	23,994	36,770	55,104	31,110	129.66
01-25-400-161	SOCIAL SECURITY	14,424	14,401	15,476	1,052	7.29
01-25-400-171	SUI - UNEMPLOYMENT	1,032	1,032	963	(69)	(6.69)
01-25-610-101	SALARIES - MANAGEMENT STAFF	138,033	149,140	155,625	17,592	12.74
01-25-610-102	OVERTIME	1,500		1,000	(500)	(33.33)
01-25-610-104	PART TIME - CLERICAL	31,609	15,733		(31,609)	(100.00)
01-25-610-126	SALARIES - CLERICAL	61,500	100,715	105,806	44,306	72.04
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	19,008	29,381	41,695	22,687	119.36
	PERSONAL SERVICES	294,473	350,773	379,474	85,001	28.87
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	2,500	2,000	2,500		
01-25-610-302	PRINTING & PUBLISHING	1,000	1,276	1,500	500	50.00
01-25-610-303	FUEL/MILEAGE/WASH	250		250		
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	405	1,800	800	80.00
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	1,605	1,180	1,655	50	3.12
01-25-610-311	POSTAGE & METER RENT	250	250	250		
	GENERAL MANAGEMENT	6,605	5,111	7,955	1,350	20.44
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	500	300	1,500	1,000	200.00
01-25-615-263	EDP LICENSES	12,000	12,172	12,780	780	6.50
01-25-615-267	DOCUMENT STORAGE/SCANNING	1,000	500	1,000		
	DATA PROCESSING	13,500	12,972	15,280	1,780	13.19
FINANCIAL AUDIT						

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-25-620-251	AUDIT SERVICES	34,000	29,915	30,990	(3,010)	(8.85)
01-25-620-252	FINANCIAL SERVICES	4,550	1,700	4,475	(75)	(1.65)
FINANCIAL AUDIT		38,550	31,615	35,465	(3,085)	(8.00)
Totals for dept 25 - FINANCE DEPARTMENT		353,128	400,471	438,174	85,046	24.08
Dept 30 - POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	41,024	40,000	46,680	5,656	13.79
01-30-400-151	IMRF	25,270	31,798	49,910	24,640	97.51
01-30-400-161	SOCIAL SECURITY	11,683	11,995	12,553	870	7.45
01-30-400-171	SUI - UNEMPLOYMENT	6,708	8,000	9,309	2,601	38.77
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,289,826	2,229,034	2,718,117	428,291	18.70
01-30-630-102	OVERTIME	336,000	362,116	336,000		
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	15,000	15,000	15,000		
01-30-630-105	SALARIES-COPS GRANT OFFICERS		164,934	230,832	230,832	
01-30-630-126	SALARIES - CLERICAL	178,439	183,645	192,473	14,034	7.86
01-30-630-127	OVERTIME - CLERICAL	10,000	2,000	10,000		
01-30-630-131	PERSONNEL RECRUITMENT	1,000	1,000	1,000		
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	358,884	368,929	378,162	19,278	5.37
01-30-630-155	POLICE PENSION	1,074,713	1,074,713	1,190,994	116,281	10.82
PERSONAL SERVICES		4,348,547	4,493,164	5,191,030	842,483	19.37
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	3,732	2,540	3,040	(692)	(18.54)
01-30-640-225	INTERNET/WEBSITE HOSTING	6,760	4,800	4,800	(1,960)	(28.99)
01-30-640-263	EDP LICENSES	30,000	30,000	40,000	10,000	33.33
01-30-640-267	DOCUMENT STORAGE/SCANNING	2,000	2,000	2,000		
01-30-640-306	CONSULTING SERVICES-IT/GRANT	22,875	14,500	17,703	(5,172)	(22.61)
DATA PROCESSING		65,367	53,840	67,543	2,176	3.33
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	27,000	18,857	27,000		
01-30-630-202	ACCREDITATION	4,645	4,645	9,000	4,355	93.76
01-30-630-241	FEES - FIELD COURT ATTORNEY	16,000	16,000	20,000	4,000	25.00
01-30-630-245	FIRING RANGE	2,500	1,880	18,500	16,000	640.00

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-30-630-246	RED LIGHT - ADJUDICATOR	6,000	4,000	6,000		
01-30-630-247	RED LIGHT - CAMERA FEES	275,000	269,700	275,000		
01-30-630-248	RED LIGHT - COM ED	2,000	1,582	2,000		
01-30-630-249	RED LIGHT - MISC FEE	35,000	28,016	35,000		
01-30-630-301	OFFICE SUPPLIES	4,000	6,000	5,000	1,000	25.00
01-30-630-302	PRINTING & PUBLISHING	4,000	3,100	4,000		
01-30-630-303	FUEL/MILEAGE/WASH	50,000	44,000	50,000		
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	40,000	34,000	40,000		
01-30-630-305	TUITION REIMBURSEMENT	6,000	6,000	6,000		
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	20,500	22,000	35,000	14,500	70.73
01-30-630-308	CADET PROGRAM	500	500	500		
01-30-630-309	EMPLOYEE RECOGNITION	3,000	1,000	3,000		
01-30-630-311	POSTAGE & METER RENT	4,200	3,500	4,200		
01-30-630-315	COPY SERVICE	4,100	4,000	4,100		
01-30-630-345	UNIFORMS	28,500	25,000	29,000	500	1.75
01-30-630-346	AMMUNITION	14,000	8,000	18,000	4,000	28.57
01-30-630-401	OPERATING EQUIPMENT	25,000	40,000	27,000	2,000	8.00
01-30-630-402	BODY CAMERAS			41,000	41,000	
01-30-630-403	IN-CAR CAMERA			22,000	22,000	
ADMINISTRATION		571,945	541,780	681,300	109,355	19.12
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	20,000	20,000	20,000		
RISK MANAGEMENT		20,000	20,000	20,000		
CAPITAL IMPROVEMENTS						
01-30-635-288	BUILDING CONSTR & REMODEL	1,500	16,325	2,000	500	33.33
01-30-680-625	NEW VEHICLES			168,000	168,000	
01-30-680-642	COPY MACHINE			32,000	32,000	
CAPITAL IMPROVEMENTS		1,500	16,325	202,000	200,500	13,366.67
CONTINGENCIES						
01-30-685-799	CONTINGENCIES			5,000	5,000	
CONTINGENCIES				5,000	5,000	
BUILDINGS						

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-30-630-228	MAINTENANCE - BUILDING	44,927	60,000	60,000	15,073	33.55
01-30-630-235	NICOR GAS (7760 QUINCY)	5,000	3,575	5,000		
01-30-630-250	SANITARY (7760 QUINCY)	1,200	662	1,000	(200)	(16.67)
01-30-630-351	BUILDING MAINTENANCE SUPPLIES	3,000	1,600	3,000		
BUILDINGS		54,127	65,837	69,000	14,873	27.48
EQUIPMENT REPAIR						
01-30-630-409	MAINTENANCE - VEHICLES	50,000	45,000	50,000		
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	6,500	1,500	6,000	(500)	(7.69)
EQUIPMENT REPAIR		56,500	46,500	56,000	(500)	(0.88)
PATROL						
01-30-650-268	ANIMAL CONTROL	800	800	800		
01-30-650-343	JAIL SUPPLIES	1,500	1,221	10,000	8,500	566.67
01-30-650-348	DRUG FORFEITURE EXP - STATE	500	45,088	500		
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL	500	9,750	500		
PATROL		3,300	56,859	11,800	8,500	257.58
INVESTIGATIVE						
01-30-655-339	CONFIDENTIAL FUNDS			500	500	
01-30-655-405	FURNITURE & OFFICE EQUIPMENT			21,000	21,000	
INVESTIGATIVE				21,500	21,500	
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,323	4,426	5,323		
TRAFFIC SAFETY		5,323	4,426	5,323		
UNK_EXP						
01-30-660-205	BIKE PROGRAM			6,000	6,000	
UNK_EXP				6,000	6,000	
CRIME PREVENTION						
01-30-670-331	COMMODITIES	5,000	227	5,000		
CRIME PREVENTION		5,000	227	5,000		
TELECOMMUNICATIONS						

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-30-675-235	RADIO DISPATCHING	312,000	297,000	312,000		
	TELECOMMUNICATIONS	312,000	297,000	312,000		
Totals for dept 30 - POLICE DEPARTMENT		5,443,609	5,595,958	6,653,496	1,209,887	22.23
Dept 35 - PUBLIC WORKS DEPARTMENT						
PERSONAL SERVICES						
01-35-400-147	MEDICARE	3,204	2,714	2,664	(540)	(16.85)
01-35-400-151	IMRF	28,147	29,447	43,597	15,450	54.89
01-35-400-161	SOCIAL SECURITY	13,700	11,424	11,391	(2,309)	(16.85)
01-35-400-171	SUI - UNEMPLOYMENT	998	998	972	(26)	(2.61)
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	163,587	145,148	127,988	(35,599)	(21.76)
01-35-710-102	OVERTIME	20,000	15,000	20,000		
01-35-710-103	PART TIME - LABOR	11,072	9,000	6,863	(4,209)	(38.01)
01-35-710-126	SALARIES - CLERICAL	26,308	27,500	28,875	2,567	9.76
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	54,315	45,335	42,215	(12,100)	(22.28)
	PERSONAL SERVICES	321,331	286,566	284,565	(36,766)	(11.44)
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE		200	500	500	
01-35-715-225	INTERNET/WEBSITE HOSTING	1,296	1,439	1,416	120	9.26
	DATA PROCESSING	1,296	1,639	1,916	620	47.84
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,784	2,298	2,124	(660)	(23.71)
01-35-710-301	OFFICE SUPPLIES	500	1,000	500		
01-35-710-302	PRINTING & PUBLISHING	750	750	750		
01-35-710-303	FUEL/MILEAGE/WASH	10,400	7,200	10,428	28	0.27
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	112	1,000	(1,000)	(50.00)
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	400	100	400		
01-35-710-311	POSTAGE & METER RENT	1,500	1,315	1,500		
01-35-710-345	UNIFORMS	3,800	3,800	3,800		
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	2,500	6,200	3,890	1,390	55.60
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
	ADMINISTRATION	25,134	23,275	24,892	(242)	(0.96)

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
BUILDINGS						
01-35-725-413	MAINTENANCE - GARAGE	5,000	5,000	8,032	3,032	60.64
01-35-725-414	MAINTENANCE - SALT BINS	1,500	1,500	5,700	4,200	280.00
01-35-725-415	NICOR GAS	3,200	3,200	3,200		
01-35-725-417	SANITARY USER CHARGE	200	200	200		
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	40,000	20,600	10,600	106.00
BUILDINGS		19,900	49,900	37,732	17,832	89.61
CAPITAL IMPROVEMENTS						
01-35-765-625	VEHICLES - NEW & OTHER		15,064	131,721	131,721	
01-35-765-685	STREET IMPROVEMENTS	30,000	28,000	30,000		
CAPITAL IMPROVEMENTS		30,000	43,064	161,721	131,721	439.07
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	30,000	18,000	24,000	(6,000)	(20.00)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500	1,500	1,500		
ENGINEERING		31,500	19,500	25,500	(6,000)	(19.05)
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	20,000	24,000	25,000	5,000	25.00
01-35-735-411	MAINTENANCE - EQUIPMENT	1,000	1,000	1,000		
EQUIPMENT REPAIR		21,000	25,000	26,000	5,000	23.81
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	70,000	78,000	80,000	10,000	14.29
01-35-740-411	MAINTENANCE - EQUIPMENT	4,000	4,000	8,800	4,800	120.00
SNOW REMOVAL		74,000	82,000	88,800	14,800	20.00
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	21,000	21,000	21,000		
01-35-745-223	MAINTENANCE - STREET LIGHTS	17,000	22,000	25,000	8,000	47.06
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	3,141	3,141	3,800	659	20.98
STREET LIGHTING		41,141	46,141	49,800	8,659	21.05
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	20,000	19,500	20,000		

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
01-35-750-289	SITE IMPROVEMENTS	10,000	10,000	10,000		
01-35-750-290	EQUIPMENT RENTAL	3,500	2,800	3,500		
01-35-750-328	STREET & ROW MAINTENANCE	160,000	175,000	175,000	15,000	9.38
01-35-750-338	TREE MAINTENANCE	150,000	195,000	180,000	30,000	20.00
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENANCE	92,500	92,500	92,500		
	STORM WATER IMPROVEMENTS	436,000	494,800	481,000	45,000	10.32
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	2,000	2,000	2,000		
01-35-755-281	ROUTE 83 BEAUTIFICATION	52,000	52,000	55,000	3,000	5.77
01-35-755-284	BRUSH PICKUP	35,000	18,500	37,400	2,400	6.86
01-35-755-328	STREET & ROW MAINTENANCE OTHER	15,000	15,000	15,000		
01-35-755-331	SALT	80,000	80,000	80,000		
01-35-755-332	J.U.L.I.E.	2,400	3,000	2,500	100	4.17
01-35-755-333	ROAD SIGNS	7,700	7,700	19,700	12,000	155.84
01-35-755-401	OPERATING EQUIPMENT	1,500	1,500	7,000	5,500	366.67
	STREET MAINTENANCE	195,600	179,700	218,600	23,000	11.76
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000		1,000		
01-35-760-259	MOSQUITO ABATEMENT	35,300	26,960	37,550	2,250	6.37
	NUISANCE CONTROL	36,300	26,960	38,550	2,250	6.20
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		1,233,202	1,278,545	1,439,076	205,874	16.69
Dept 40 - BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,905	1,741	1,949	44	2.31
01-40-400-151	IMRF	17,621	22,661	33,138	15,517	88.06
01-40-400-161	SOCIAL SECURITY	8,147	7,446	8,335	188	2.31
01-40-400-171	SUI - UNEMPLOYMENT	387	387	482	95	24.55
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	97,014	97,436	102,308	5,294	5.46
01-40-810-102	OVERTIME	11,000		6,000	(5,000)	(45.45)
01-40-810-126	SALARIES - CLERICAL	23,386	24,750	26,125	2,739	11.71
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	24,278	24,895	23,755	(523)	(2.15)
	PERSONAL SERVICES	183,738	179,316	202,092	18,354	9.99

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	876	876	1,752	876	100.00
01-40-810-301	OFFICE SUPPLIES	1,000	1,500	1,500	500	50.00
01-40-810-302	PRINTING & PUBLISHING	750	2,415	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,000	375	500	(500)	(50.00)
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,200	1,000	1,200		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500	500	500		
01-40-810-311	POSTAGE & METER RENT	400	250	400		
01-40-810-315	COPY SERVICE	4,500	5,000	5,000	500	11.11
01-40-810-345	UNIFORMS	400	400	800	400	100.00
GENERAL MANAGEMENT		10,626	12,316	12,402	1,776	16.71
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE					
01-40-815-267	DOCUMENT STORAGE/SCANNING	9,000	5,100	7,000	(2,000)	(22.22)
DATA PROCESSING		9,000	5,100	7,000	(2,000)	(22.22)
ENGINEERING						
01-40-820-245	FEES - ENGINEERING		443			
01-40-820-246	FEES - DRAINAGE ENGINEER		450	1,200	1,200	
01-40-820-254	PLAN REVIEW - CIVIL ENGINEER	12,000	16,500	14,000	2,000	16.67
01-40-820-255	PLAN REVIEW - STRUCTURAL	7,000	3,500	4,000	(3,000)	(42.86)
01-40-820-258	PLAN REVIEW - BUILDING CODE	140,000	150,000	140,000		
ENGINEERING		159,000	170,893	159,200	200	0.13
EQUIPMENT REPAIR						
01-40-810-409	MAINTENANCE - VEHICLES	500	2,500	2,000	1,500	300.00
EQUIPMENT REPAIR		500	2,500	2,000	1,500	300.00
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	40,000	47,250	45,000	5,000	12.50
01-40-830-115	PLUMBING INSPECTION	15,000	3,975	5,000	(10,000)	(66.67)
01-40-830-117	ELEVATOR INSPECTION	5,000	4,000	5,000		
01-40-830-119	CODE ENFORCEMENT INSPECTION	5,000	4,000	5,000		
INSPECTION		65,000	59,225	60,000	(5,000)	(7.69)

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		427,864	429,350	442,694	14,830	3.47
Dept 53 - HOTEL/MOTEL						
COMMUNITY RELATIONS						
01-53-435-319	CHAMBER DIRECTORY	3,000	3,000	3,000		
	COMMUNITY RELATIONS	3,000	3,000	3,000		
ADMINISTRATION						
01-53-401-307	FEE DUES SUBSCRIPTIONS	500			(500)	(100.00)
	ADMINISTRATION	500			(500)	(100.00)
SPECIAL EVENTS						
01-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500		2,500		
	SPECIAL EVENTS	2,500		2,500		
Totals for dept 53 - HOTEL/MOTEL		6,000	3,000	5,500	(500)	(8.33)
TOTAL APPROPRIATIONS		9,648,377	9,801,986	11,637,576	1,989,199	20.62
NET CHANGE		(413,818)	1,674,963	239,956	653,774	(157.99)



OTHER FUNDS

5 YEAR FORECASTS

LINE ITEM REVENUES & EXPENDITURES

WATER FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Total Net Assets, Beginning	\$ 4,773,994	\$ 4,460,559	\$ 4,480,562	\$ 4,573,668	\$ 4,292,890	\$ 4,138,878	\$ 3,897,896	\$ 3,566,315
Revenues	3,235,941	3,245,000	3,339,970	3,180,200	3,188,500	3,188,500	3,188,500	3,188,500
% change				-2.00%	0.26%	0.00%	0.00%	0.00%
Operating Expenses	3,081,902	3,100,198	2,976,555	3,160,475	3,244,740	3,332,519	3,422,722	3,514,510
Capital Expenses	-	42,864	23,614	254,585	51,000	51,000	51,000	51,000
Transfers Out	447,471	246,695	246,695	45,918	46,772	45,963	46,359	48,335
Total Expenses/Transfers Out	3,529,373	3,389,757	3,246,864	3,460,978	3,342,512	3,429,482	3,520,081	3,613,845
% change				2.10%	-3.42%	2.60%	2.64%	2.66%
Net Surplus (Deficit)	(293,432)	(144,757)	93,106	(280,778)	(154,012)	(240,982)	(331,581)	(425,345)
Net Assets Restated								
Total Net Assets, Ending	\$ 4,480,562	\$ 4,315,802	\$ 4,573,668	\$ 4,292,890	\$ 4,138,878	\$ 3,897,896	\$ 3,566,315	\$ 3,140,970
Cost Per Day to Operate Fund	\$ 8,444	\$ 9,226	\$ 8,888	\$ 9,391	\$ 9,622	\$ 9,863	\$ 10,110	\$ 10,361
Working Capital	1,669,262	1,389,286	1,762,368	1,481,590	1,327,578	1,086,596	755,015	329,670
Days Operating Expense (Goal = 90)*	198	151	198	158	138	110	75	32

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

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
FUND 02 - WATER FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
CHARGES & FEES						
02-00-310-712	WATER USAGE	3,200,000	3,316,916	3,150,000	(50,000)	(1.56)
02-00-310-713	WATER PENALTIES	8,000	11,500	10,000	2,000	25.00
02-00-310-718	SHUTOFF/NSF FEE	5,000	3,500	5,000		
CHARGES & FEES		3,213,000	3,331,916	3,165,000	(48,000)	(1.49)
OTHER REVENUE						
02-00-310-714	WATER METER SALES	5,000	410	5,000		
02-00-310-716	WATER METER READING FEES	5,000	5,000	5,000		
02-00-310-717	CONSTRUCTION USAGE	1,000	200	1,000		
OTHER REVENUE		11,000	5,610	11,000		
NON-OPERATING REVENUE						
02-00-320-108	INTEREST INCOME	18,000	1,444	1,200	(16,800)	(93.33)
02-00-320-713	WATER CONNECTION FEES	3,000	1,000	3,000		
NON-OPERATING REVENUE		21,000	2,444	4,200	(16,800)	(80.00)
Totals for dept 00 - NON-DEPARTMENTAL		3,245,000	3,339,970	3,180,200	(64,800)	(2.00)
TOTAL ESTIMATED REVENUES		3,245,000	3,339,970	3,180,200	(64,800)	(2.00)
APPROPRIATIONS						
Dept 50 - WATER DEPARTMENT						
PERSONAL SERVICES						
02-50-400-147	MEDICARE	3,523	2,970	2,700	(823)	(23.36)
02-50-400-151	IMRF	31,969	36,277	45,199	13,230	41.38
02-50-400-161	SOCIAL SECURITY	15,062	12,720	11,543	(3,519)	(23.36)
02-50-400-171	SUI - UNEMPLOYMENT	866	866	872	6	0.69
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	162,087	143,644	129,488	(32,599)	(20.11)

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
02-50-401-102	OVERTIME	50,000	25,000	25,000	(25,000)	(50.00)
02-50-401-103	PART TIME - LABOR	4,538	7,000	2,813	(1,725)	(38.01)
02-50-401-126	SALARIES - CLERICAL	26,308	27,500	28,875	2,567	9.76
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	55,848	46,109	42,982	(12,866)	(23.04)
PERSONAL SERVICES		350,201	302,086	289,472	(60,729)	(17.34)
ADMINISTRATION						
02-50-401-201	PHONE - TELEPHONES	5,592	4,495	4,495	(1,097)	(19.62)
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000			(1,000)	(100.00)
02-50-401-301	OFFICE SUPPLIES	500	500	500		
02-50-401-302	PRINTING & PUBLISHING	5,200	5,387	5,576	376	7.23
02-50-401-303	FUEL/MILEAGE/WASH	11,000	11,000	11,000		
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,500	500	1,500		
02-50-401-307	FEES DUES SUBSCRIPTIONS	410	1,315	1,400	990	241.46
02-50-401-311	POSTAGE & METER RENT	6,000	5,800	6,000		
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
ADMINISTRATION		31,702	29,497	30,971	(731)	(2.31)
ENGINEERING						
02-50-405-245	FEES - ENGINEERING	2,500	2,500	60,500	58,000	2,320.00
ENGINEERING		2,500	2,500	60,500	58,000	2,320.00
TRANSFERS OUT						
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	562,288	562,288	640,335	78,047	13.88
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEME	200,000	200,000		(200,000)	(100.00)
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	46,695	46,695	45,918	(777)	(1.66)
TRANSFERS OUT		808,983	808,983	686,253	(122,730)	(15.17)
RISK MANAGEMENT						
02-50-415-273	SELF INSURANCE - DEDUCTIBLE	10,000		10,000		
RISK MANAGEMENT		10,000		10,000		
DATA PROCESSING						
02-50-417-212	EDP EQUIPMENT/SOFTWARE	35,364	1,050	35,364		
02-50-417-263	EDP LICENSES	15,605	2,731	15,647	42	0.27

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
02-50-417-306	IT CONSULTING	3,750	1,000	2,693	(1,057)	(28.19)
DATA PROCESSING		54,719	4,781	53,704	(1,015)	(1.85)
WATER PRODUCTION						
02-50-420-206	ENERGY - ELECTRIC PUMP	18,900	18,000	18,000	(900)	(4.76)
02-50-420-361	CHEMICALS	1,500	475	1,500		
02-50-420-362	SAMPLING ANALYSIS	4,000	4,500	4,500	500	12.50
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500	500	500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500	500	500		
02-50-420-575	PURCHASE OF WATER	1,739,500	1,676,751	1,689,800	(49,700)	(2.86)
WATER PRODUCTION		1,764,900	1,700,726	1,714,800	(50,100)	(2.84)
WATER STORAGE						
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANCE - L.F	1,500	1,500	1,500		
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EXEC PL	1,500	1,575	1,500		
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMPH	5,500	5,500	5,500		
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUM	6,300	7,200	9,000	2,700	42.86
WATER STORAGE		14,800	15,775	17,500	2,700	18.24
TRANSPORTATION/DISTRIBUTION						
02-50-430-276	LEAK SURVEYS	9,000	9,000	20,256	11,256	125.07
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENAN	200,000	200,000	200,000		
02-50-430-299	LANDSCAPING - OTHER	1,500	1,500	1,500		
02-50-430-401	OPERATING EQUIPMENT	2,000	2,000	5,000	3,000	150.00
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	500	500	500		
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	35,000	35,000	35,000		
TRANSPORTATION/DISTRIBUTION		248,000	248,000	262,256	14,256	5.75
METERS & BILLING						
02-50-435-278	METERS FLOW TESTING	2,500	18,000	10,263	7,763	310.52
02-50-435-461	NEW METERING EQUIPMENT	15,000	15,000	15,000		
02-50-435-462	METER REPLACEMENT	1,500	1,500	13,297	11,797	786.47
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500	2,500	2,500		
METERS & BILLING		21,500	37,000	41,060	19,560	90.98

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
CAPITAL IMPROVEMENTS						
02-50-440-626	VEHICLES - NEW & OTHER		15,064	131,721	131,721	
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	7,500	7,500	87,500	80,000	1,066.67
	CAPITAL IMPROVEMENTS	7,500	22,564	219,221	211,721	2,822.95
OTHER						
02-50-449-102	INTEREST EXPENSE	9,190	9,190	8,964	(226)	(2.46)
02-50-449-104	BOND PRINCIPAL EXPENSE	11,314	11,314	11,829	515	4.55
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	14,146	14,146	13,393	(753)	(5.32)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	40,302	40,302	41,055	753	1.87
	OTHER	74,952	74,952	75,241	289	0.39
Totals for dept 50 - WATER DEPARTMENT		3,389,757	3,246,864	3,460,978	71,221	2.10
NET CHANGE		(144,757)	93,106	(280,778)	(136,021)	93.97

**HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY
CURRENT YEAR (CLOSED)**

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected
Beginning Fund Balance	\$ 516,655	\$ 715,941	\$ 717,758
Revenues	243,746	-	-
% change			
Operating Expenditures	42,643	-	-
Transfer Out (to General Fund)	-	715,941	717,758
Total Expenditures	42,643	715,941	717,758
% change			
Net Surplus (Deficit)	201,103	(715,941)	(717,758)
Ending Fund Balance	\$ 717,758	\$ -	\$ -

***This fund is expected to be closed on May 1, 2020 and the remaining balance transferred to the General Fund.**

BUDGET REPORT FOR WILLOWBROOK
 OTHER FUNDS DETAILED REVENUES & EXPENDITURES
 FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 03 - HOTEL/MOTEL TAX FUND						
APPROPRIATIONS						
Dept 53 - HOTEL/MOTEL						
TRANSFERS OUT						
03-53-900-101	TRANSFER TO GENERAL	715,941	717,759		(715,941)	(100.00)
	TRANSFERS OUT	715,941	717,759		(715,941)	(100.00)
Totals for dept 53 - HOTEL/MOTEL		715,941	717,759		(715,941)	(100.00)
NET CHANGE		(715,941)	(717,759)		715,941	(100.00)

MFT FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$ 331,680	\$ 486,862	\$ 512,128	\$ 744,199	\$ 723,269	\$ 705,380	\$ 690,562	\$ 678,845
Revenues	323,185	316,429	492,224	304,070	307,111	310,182	313,284	316,416
% change				-3.91%	1.00%	1.00%	1.00%	1.00%
Operating Expenditures	-	-	-	-	-	-	-	-
Capital Expenditures	142,737	325,000	260,153	325,000	325,000	325,000	325,000	325,000
Total Expenditures	142,737	325,000	260,153	325,000	325,000	325,000	325,000	325,000
% change				0.00%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	180,448	(8,571)	232,071	(20,930)	(17,889)	(14,818)	(11,716)	(8,584)
Ending Fund Balance	\$ 512,128	\$ 478,291	\$ 744,199	\$ 723,269	\$ 705,380	\$ 690,562	\$ 678,845	\$ 670,262

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 04 - MOTOR FUEL TAX FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
04-00-320-108	INTEREST INCOME	6,000	1,176	900	(5,100)	(85.00)
	NON-OPERATING REVENUE	6,000	1,176	900	(5,100)	(85.00)
OTHER TAXES						
04-00-310-216	MFT RECEIPTS	310,429	303,441	303,170	(7,259)	(2.34)
04-00-310-218	MFT CAPITAL BOND RECEIPTS		187,607			
	OTHER TAXES	310,429	491,048	303,170	(7,259)	(2.34)
Totals for dept 00 - NON-DEPARTMENTAL		316,429	492,224	304,070	(12,359)	(3.91)
TOTAL ESTIMATED REVENUES		316,429	492,224	304,070	(12,359)	(3.91)
APPROPRIATIONS						
Dept 56 - MOTOR FUEL TAX						
ENGINEERING						
04-56-430-245	ENGINEERING	25,000	23,500	25,000		
	ENGINEERING	25,000	23,500	25,000		
CAPITAL IMPROVEMENTS						
04-56-430-684	STREET MAINTENANCE CONTRACT	300,000	236,653	300,000		
	CAPITAL IMPROVEMENTS	300,000	236,653	300,000		
Totals for dept 56 - MOTOR FUEL TAX		325,000	260,153	325,000		
NET CHANGE		(8,571)	232,071	(20,930)	(12,359)	144.20

**SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST**

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$ 13,898	\$ 18,551	\$ 18,510	\$ 21,880	\$ 22,120	\$ 22,370	\$ 22,620	\$ 22,870
Revenues	327,077	322,925	325,295	320,825	323,675	320,350	321,160	320,750
% change				-0.65%	0.89%	-1.03%	0.25%	-0.13%
Operating Expenses	322,465	321,925	321,925	320,585	323,425	320,100	320,910	320,500
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	322,465	321,925	321,925	320,585	323,425	320,100	320,910	320,500
% change				-0.42%	0.89%	-1.03%	0.25%	-0.13%
Net Surplus (Deficit)	4,612	1,000	3,370	240	250	250	250	250
Ending Fund Balance	\$ 18,510	\$ 19,551	\$ 21,880	\$ 22,120	\$ 22,370	\$ 22,620	\$ 22,870	\$ 23,120

Note: Final SSA bond payment is due 1/1/2029 (FY 2028-29)

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 06 - SSA ONE BOND & INTEREST FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
06-00-320-108	INTEREST INCOME	1,000	150	240	(760)	(76.00)
	NON-OPERATING REVENUE	1,000	150	240	(760)	(76.00)
PROPERTY TAXES						
06-00-310-101	PROPERTY TAX RECEIPTS	321,925	325,145	320,585	(1,340)	(0.42)
	PROPERTY TAXES	321,925	325,145	320,585	(1,340)	(0.42)
Totals for dept 00 - NON-DEPARTMENTAL		322,925	325,295	320,825	(2,100)	(0.65)
TOTAL ESTIMATED REVENUES		322,925	325,295	320,825	(2,100)	(0.65)
APPROPRIATIONS						
Dept 60 - SSA BOND						
DEBT SERVICE						
06-60-550-401	BOND PRINCIPAL EXPENSE	180,000	180,000	190,000	10,000	5.56
06-60-550-402	BOND INTEREST EXPENSE	141,925	141,925	130,585	(11,340)	(7.99)
	DEBT SERVICE	321,925	321,925	320,585	(1,340)	(0.42)
Totals for dept 60 - SSA BOND		321,925	321,925	320,585	(1,340)	(0.42)
TOTAL APPROPRIATIONS		321,925	321,925	320,585	(1,340)	(0.42)
NET CHANGE		1,000	3,370	240	(760)	(76.00)

**WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST**

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$ 435,891	\$ 785,520	\$ 845,745	\$ 1,020,287	\$ 869,122	\$ 822,122	\$ 775,122	\$ 728,122
Revenues	409,854	206,000	201,777	960	3,000	3,000	3,000	3,000
% change				-99.53%	212.50%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	-	136,380	27,235	152,125	50,000	50,000	50,000	50,000
Total Expenses	-	136,380	27,235	152,125	50,000	50,000	50,000	50,000
% change				11.54%	-67.13%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	409,854	69,620	174,542	(151,165)	(47,000)	(47,000)	(47,000)	(47,000)
Ending Fund Balance	\$ 845,745	\$ 855,140	\$ 1,020,287	\$ 869,122	\$ 822,122	\$ 775,122	\$ 728,122	\$ 681,122

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
09-00-320-108	INTEREST INCOME	6,000	1,777	960	(5,040)	(84.00)
	NON-OPERATING REVENUE	6,000	1,777	960	(5,040)	(84.00)
TRANSFERS IN						
09-00-330-102	TRANSFER FROM WATER	200,000	200,000		(200,000)	(100.00)
	TRANSFERS IN	200,000	200,000		(200,000)	(100.00)
Totals for dept 00 - NON-DEPARTMENTAL		206,000	201,777	960	(205,040)	(99.53)
TOTAL ESTIMATED REVENUES		206,000	201,777	960	(205,040)	(99.53)
APPROPRIATIONS						
Dept 65 - WATER CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	135,380	26,235	151,125	15,745	11.63
09-65-440-602	MTU REPLACEMENT	1,000	1,000	1,000		
	CAPITAL IMPROVEMENTS	136,380	27,235	152,125	15,745	11.54
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS		136,380	27,235	152,125	15,745	11.54
NET CHANGE		69,620	174,542	(151,165)	(220,785)	(317.13)

CAPITAL PROJECTS FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$ 667	\$ 680	\$ 680	\$ 681	\$ -	\$ -	\$ -	\$ -
Revenues	13	-	1	-	-	-	-	-
% change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Operating Expenditures	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	681	-	-	-	-
Total Expenditures	-	-	-	681	-	-	-	-
% change				#DIV/0!	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!
Net Surplus (Deficit)	13	-	1	(681)	-	-	-	-
Ending Fund Balance	\$ 680	\$ 680	\$ 681	\$ -	\$ -	\$ -	\$ -	\$ -

BUDGET REPORT FOR WILLOWBROOK
 OTHER FUNDS DETAILED REVENUES & EXPENDITURES
 FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 10 - CAPITAL PROJECT FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
10-00-320-108	INTEREST INCOME		1			
	NON-OPERATING REVENUE		1			
	Totals for dept 00 - NON-DEPARTMENTAL		1			
TOTAL ESTIMATED REVENUES			1			
APPROPRIATIONS						
Dept 68 - CAPITAL PROJECTS						
DEBT SERVICE						
10-68-550-404	BOND ISSUANCE COSTS			681	681	
	DEBT SERVICE			681	681	
	Totals for dept 68 - CAPITAL PROJECTS			681	681	
NET CHANGE			1	(681)	(681)	

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11
Revenues/Transfers In	326,344	326,546	326,546	326,657	322,709	322,720	325,361	323,745
% change				0.03%	-1.21%	0.00%	0.82%	-0.50%
Debt Service Expenditures	326,344	326,546	326,546	326,657	322,709	322,720	325,361	323,745
% change				0.03%	-1.21%	0.00%	0.82%	-0.50%
Net Surplus (Deficit)	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 11 - DEBT SERVICE FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
TRANSFERS IN						
11-00-330-101	TRANSFER FROM GENERAL FUND	279,851	279,851	280,739	888	0.32
11-00-330-102	TRANSFER FROM WATER	46,695	46,695	45,918	(777)	(1.66)
TRANSFERS IN		326,546	326,546	326,657	111	0.03
Totals for dept 00 - NON-DEPARTMENTAL		326,546	326,546	326,657	111	0.03
TOTAL ESTIMATED REVENUES		326,546	326,546	326,657	111	0.03
APPROPRIATIONS						
Dept 70 - DEBT SERVICE FUND						
DEBT SERVICE						
11-70-550-401	BOND PRINCIPAL EXPENSE	218,686	218,686	223,171	4,485	2.05
11-70-550-402	BOND INTEREST EXPENSE	107,860	107,860	103,486	(4,374)	(4.06)
DEBT SERVICE		326,546	326,546	326,657	111	0.03
Totals for dept 70 - DEBT SERVICE FUND		326,546	326,546	326,657	111	0.03
NET CHANGE						

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$ -	\$ -	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369
Revenues/Transfers In	24,769	-	-	1,651,895	-	-	-	-
% change				#DIV/0!	0.00%	0.00%	0.00%	0.00%
Operating Expenditures	-	-	-	-	-	-	-	-
Capital Expenditures	6,400	-	-	1,651,895	-	-	-	-
Total Expenditures	6,400	-	-	1,651,895	-	-	-	-
% change				#DIV/0!	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	18,369	-	-	-	-	-	-	-
Ending Fund Balance	\$ 18,369	\$ -	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369	\$ 18,369

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
OTHER REVENUE						
14-00-310-920	DCEO GRANT #1			225,000	225,000	
14-00-310-921	DCEO GRANT #2			500,000	500,000	
14-00-310-922	INFRASTRUCTURE GRANT #1			500,000	500,000	
14-00-310-923	INFRASTRUCTURE GRANT #2			100,000	100,000	
OTHER REVENUE				1,325,000	1,325,000	
TRANSFERS IN						
14-00-330-101	TRANSFER FROM GENERAL FUND			326,895	326,895	
TRANSFERS IN				326,895	326,895	
Totals for dept 00 - NON-DEPARTMENTAL				1,651,895	1,651,895	
TOTAL ESTIMATED REVENUES				1,651,895	1,651,895	
APPROPRIATIONS						
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION						
CAPITAL IMPROVEMENTS						
14-75-930-412	CRC EXT REMODEL (825 MIDWAY DR)			110,000	110,000	
14-75-930-413	CRC INTERIOR REMODEL (825 MIDWAY)			1,020,750	1,020,750	
14-75-930-414	FURNITURE & FIXTURES			521,145	521,145	
CAPITAL IMPROVEMENTS				1,651,895	1,651,895	
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION				1,651,895	1,651,895	
NET CHANGE						

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2021-22
CURRENT YEAR AND 5 YEAR FORECAST

	FY 19-20 Actual	FY 20-21 Budget	FY 20-21 Projected	Year 1 FY 21-22 Proposed	Year 2 FY 22-23 Proposed	Year 3 FY 23-24 Proposed	Year 4 FY 24-25 Proposed	Year 5 FY 25-26 Proposed
Beginning Fund Balance	\$1,099,568	\$1,704,005	\$1,640,289	\$2,117,654	\$2,431,788	\$2,676,788	\$2,926,838	\$3,181,989
Revenues	627,684	600,000	548,231	500,000	505,000	510,050	515,151	520,302
% change				-16.67%	1.00%	1.00%	1.00%	1.00%
Operating Expenditures	7,106	13,141	8,141	13,141	10,000	10,000	10,000	10,000
Capital Expenditures (Incentive)	79,857	249,515	62,725	172,725	250,000	250,000	250,000	250,000
Total Expenditures	86,963	262,656	70,866	185,866	260,000	260,000	260,000	260,000
% change				-29.24%	39.89%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	540,721	337,344	477,365	314,134	245,000	250,050	255,151	260,302
Ending Fund Balance	\$1,640,289	\$2,041,349	\$2,117,654	\$2,431,788	\$2,676,788	\$2,926,838	\$3,181,989	\$3,442,291

BUDGET REPORT FOR WILLOWBROOK
OTHER FUNDS DETAILED REVENUES & EXPENDITURES
FY 2021/22

GL NUMBER	DESCRIPTION	2020-21 ORIGINAL BUDGET	2020-21 PROJECTED ACTIVITY	2021-22 REQUESTED BUDGET	2021-22 Requested AMT CHANGE	2021-22 Requested % CHANGE
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRICT TAX						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
OTHER TAXES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENTI	600,000	548,231	500,000	(100,000)	(16.67)
	OTHER TAXES	600,000	548,231	500,000	(100,000)	(16.67)
Totals for dept 00 - NON-DEPARTMENTAL		600,000	548,231	500,000	(100,000)	(16.67)
TOTAL ESTIMATED REVENUES		600,000	548,231	500,000	(100,000)	(16.67)
APPROPRIATIONS						
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
ADMINISTRATION						
15-15-401-242	LEGAL FEES	10,000	5,000	10,000		
	ADMINISTRATION	10,000	5,000	10,000		
GENERAL MANAGEMENT						
15-15-455-513	SALES TAX REBATE- TOWN CENTER	84,515	62,725	62,725	(21,790)	(25.78)
15-15-455-514	SALES TAX REBATE - PFM	165,000		110,000	(55,000)	(33.33)
	GENERAL MANAGEMENT	249,515	62,725	172,725	(76,790)	(30.78)
STREET LIGHTING						
15-15-745-224	MAINT TRAFFIC SIGNALS	3,141	3,141	3,141		
	STREET LIGHTING	3,141	3,141	3,141		
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		262,656	70,866	185,866	(76,790)	(29.24)
NET CHANGE		337,344	477,365	314,134	(23,210)	(6.88)