VILLAGE OF WILLOWBROOK
EST. 1960

Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

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AGENDA

SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, MARCH 17, 2014, AT 5:30 P.M. AT THE VILLAGE HALL, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

1. CALL TO ORDER
2. ROLL CALL
3. PLEDGE OF ALLEGIANCE
4. PUBLIC HEARING – APPROPRIATION ORDINANCE
5. DISCUSSION – FISCAL YEAR 2014/15 DRAFT BUDGET
6. EXECUTIVE SESSION – Consideration of Compensation of Specific Employees (below) Pursuant to Chapter 5 ILCS 120/2 (c) (1)

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

7. ADJOURNMENT

Village of Willowbrook

DuPage County, Illinois

Administrative Budget

May 1, 2014 – April 30, 2015

VILLAGE OF WILLOWBROOK

FY 2014/15
Board Budget Workshop
March 17, 2014
5:30 pm

F.Y. 2014/15 Budget Schedule

✓ Community-wide Citizen Survey	July 12, 2013
✓ Goal Setting Workshop	July 29, 2013
✓ Senior Staff Budget Preparation Meeting	October 30, 2013
✓ Village Board Budget Preview	November 25, 2013
✓ Staff Budget Kick-off Meeting	December 2, 2013
✓ Department Budget Proposals Due	January 6, 2014
✓ Department Review of Budget Submittals	Wk. of Jan. 13, 2014
✓ Staff Budget Meeting/Final Adjustments	January 28, 2014
✓ Joint Committee Review of Budget	February 12, 2014
• Board Budget Workshop I	March 17, 2014
• Board Budget Workshop II (if needed)	April 7, 2014 @ BoT
• Final Budget Approval	April 21, 2014

GENERAL OVERVIEW

VILLAGE OF WILLOWBROOK

General Budget Overview

- The proposed budget maintains all existing services and programs
- Proposed Days Operating Expense Reserved
  (in General Fund, as of 4/30/15)
  - ✓ 202 Days ($4,273,271)
  - ✓ Cost of one "day" (General Fund) = $21,125
- Five Year Plan – Includes spending on identified projects and programs.

General Fund Highlights

- Proposed FY 2014/15 budget presents a General Fund drawdown of reserves of approx. $312,580 (breakdown on next slide)
  - Proposed budget does not include a salary increase for non-union employees. A 2.5% salary increase for police union members are included, in accordance with the CBA, along with the cost of one (1) new patrol officer.
  - An estimated 4.5% increase in health insurance is included (the actual increase amount will be finalized by the IPBC in late March)
  - Police Pension Contribution – Decrease of .97%
  - IMRF Pension Contribution – Decrease of 1.19%

Reserve Drawdown Breakdown

Revenues:	Total FY 13-14	Total FY 14-15	% change	$ change
All - General Fund	$ 7,945,979	$ 8,082,851	1.72%	$ 136,872
Expenditures:				
Village Board & Clerk	$ 59,277	$ 61,477	3.71%	$ 2,200
Board of Police Commissioners	23,700	21,950	-7.38%	(1,750)
Administration	1,225,297	1,102,470	-10.02%	(122,827)
Planning & Econ. Development	132,447	173,613	31.08%	41,166
Parks & Recreation	312,301	724,572	132.01%	412,271
Finance	297,723	305,241	2.53%	7,518
Police	4,478,923	4,626,735	3.30%	147,812
Public Works	1,112,401	997,081	-10.37%	(115,320)
Building & Zoning	247,895	275,562	11.16%	27,667
Fund Transfers *	109,178	106,730	-2.24%	(2,448)
Totals:	**$ 7,999,142**	**$ 8,395,431**		**$ 396,289**
Revenues less Expenditures = Budget Surplus (Deficit)		**$ (312,580)**		

Budget Highlights
Pension Costs

- Police = .97% decrease, or $5,101
  (Rate of payroll went from 30.1% to 29.28%)
- IMRF = 1.19% decrease, or approx. $13,485
  (Rate of payroll went from 20.07% to 18.88%)
- SLEP – Outstanding balance paid in full during FY 2013/14. Fund investment returns exceeded expectations, so no payment is due.

Summary of Grant Funding

Amount	Source	Purpose
$400,000	Illinois Department of Natural Resources (OSLAD)	Comprehensive Renovation of Willow Pond Park
$60,000	Illinois Capital Bill (Illinois DCEO)	(Funds transferred from Knolls Lake Drainage Improvement Project to another eligible project)
$92,000	Illinois Capital Bill (Illinois DCEO)	LED Streetlight Replacement Project
$542,000 *	Federal Surface Transportation Program (STP)	To be used in 2016 Road Maintenance Program (overlay of CHRD. – north)

* Funding approved in FY11/12 to be spent in 2016

Additional Grant Programs Being Pursued

- ComEd Green Region Program
  - Open Space Improvements – Passive Recreational
  - 50% local match, up to $10,000 grant
  - Lake Hinsdale Park Walking Path

- Illinois Department of Commerce & Economic Opportunity (D.C.E.O.) / Illinois Clean Energy (I.C.E)
  - Energy Efficiency Lighting grant (new Village Hall)

Personnel / Staffing

- Personnel costs are presented without any percentage wage increase for non-union
  - Additional information will be provided during the Executive Session portion of the Workshop that details the cost impacts of a wage increase for non-union employees
- Staffing
  - Number of full time employees increased from thirty-three (33) in FY 12/13 to thirty-five (35) in FY 13/14. The FY 14/15 budget includes the hiring one (1) new patrol officer, which will bring the number of full-time employees to thirty-six (36).

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

FINANCIAL OVERVIEW

VILLAGE OF WILLOWBROOK

General Fund Highlights

- Budgeted Major Revenue Sources for FY 14/15 <u>Compared to Budget for FY 13/14</u>:
  - Total Budgeted Revenue Projection for FY14/15 (all funds) increased: $637,116
    - Sales Tax – no substantial change (increases offset by assumed decreases)
    - Places of Eating Tax – no change
    - Utility Tax – DOWN $85,000
    - Income Tax – UP $61,240
    - Amusement Tax – UP $57,500
    - Permit Fees – UP $26,000
    - Red Light Camera Fines – no change
    - Rental Income - $82,500/year (new revenue source)
    - Video Gaming (5% local share) – not included

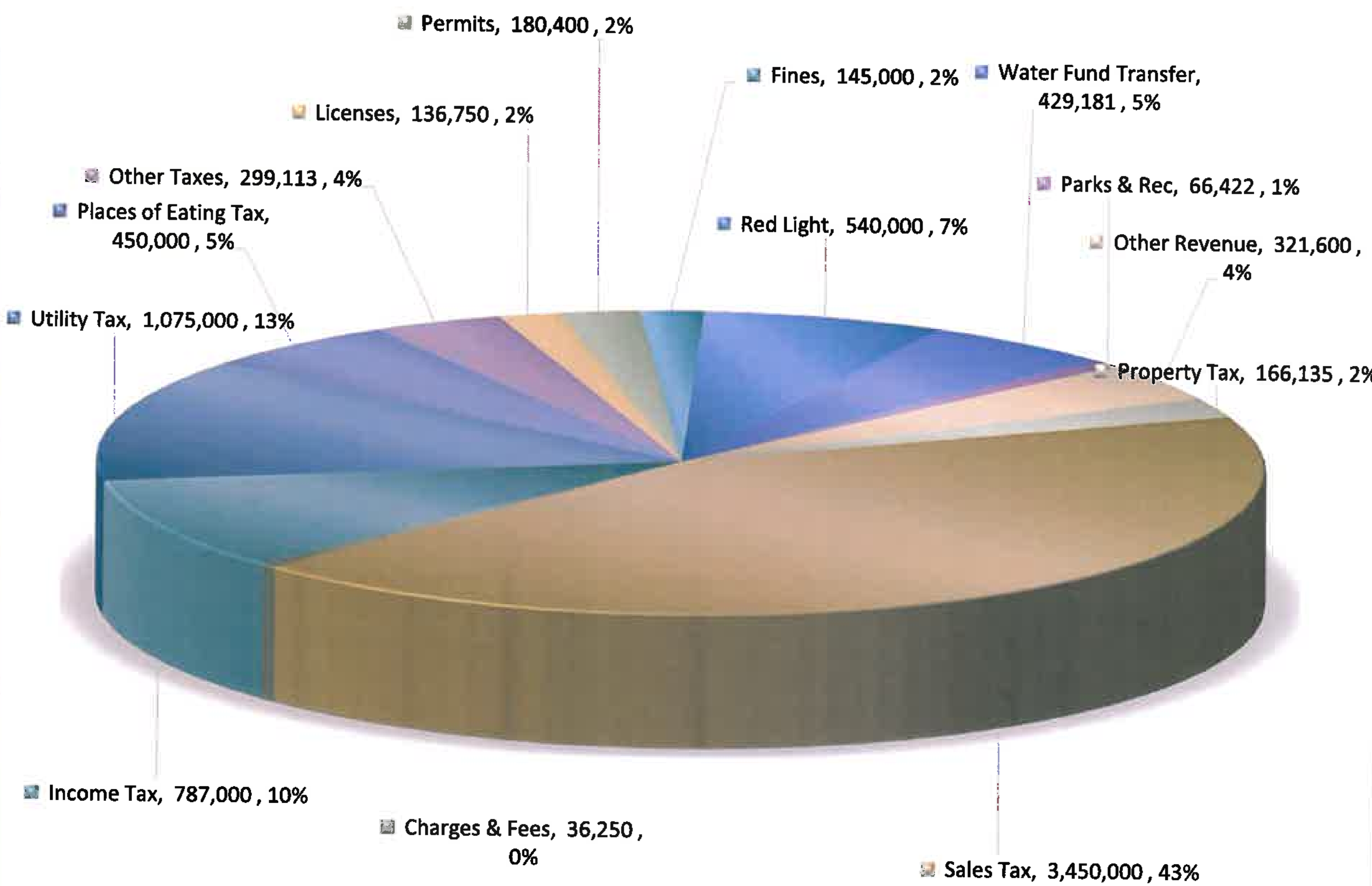
Revenue Assumptions

	Change From Prior Year (Actual)			Projected (Compared to 2013-14 Est Actual & Subsequent Years)				
	2011-12	2012-13	2013-14 (Est)	**2014-15**	2015-16	2016-17	2017-18	2018-19
Sales Tax*	5.45%	2.32%	.63%	**-6.58%**	1%	1%	1%	1%
Place of Eating*	5.80%	5.64%	.85%	**-4.71%**	1%	1%	1%	1%
Income Tax**	.08%	10.00%	7.30%	**-4.70%**	1%	1%	1%	1%
Utility Tax	-2.80%	-1.39%	-5.44%	**-0.18%**	1%	1%	1%	1%
Red Light Fines	-9.89%	-.27%	48.51%	**-34.66%**	0%	0%	0%	0%
Water Tax***	4.70%	23.72%	9.87%	**35.14%**	0%	0%	0%	0%
Interest Income	-69.23%	-78.95%	-41.04%	**0%**	2%	2%	2%	2%
Permit Fees	-17.85%	30.22%	-16.46%	**-9.91%**	2%	2%	2%	2%
Water Sales	4.55%	23.25%	9.37%	**35.14%**	0%	0%	0%	0%
Motor Fuel ****	-8.46%	-3.64%	3.34%	**-3.45%**	1%	1%	1%	1%

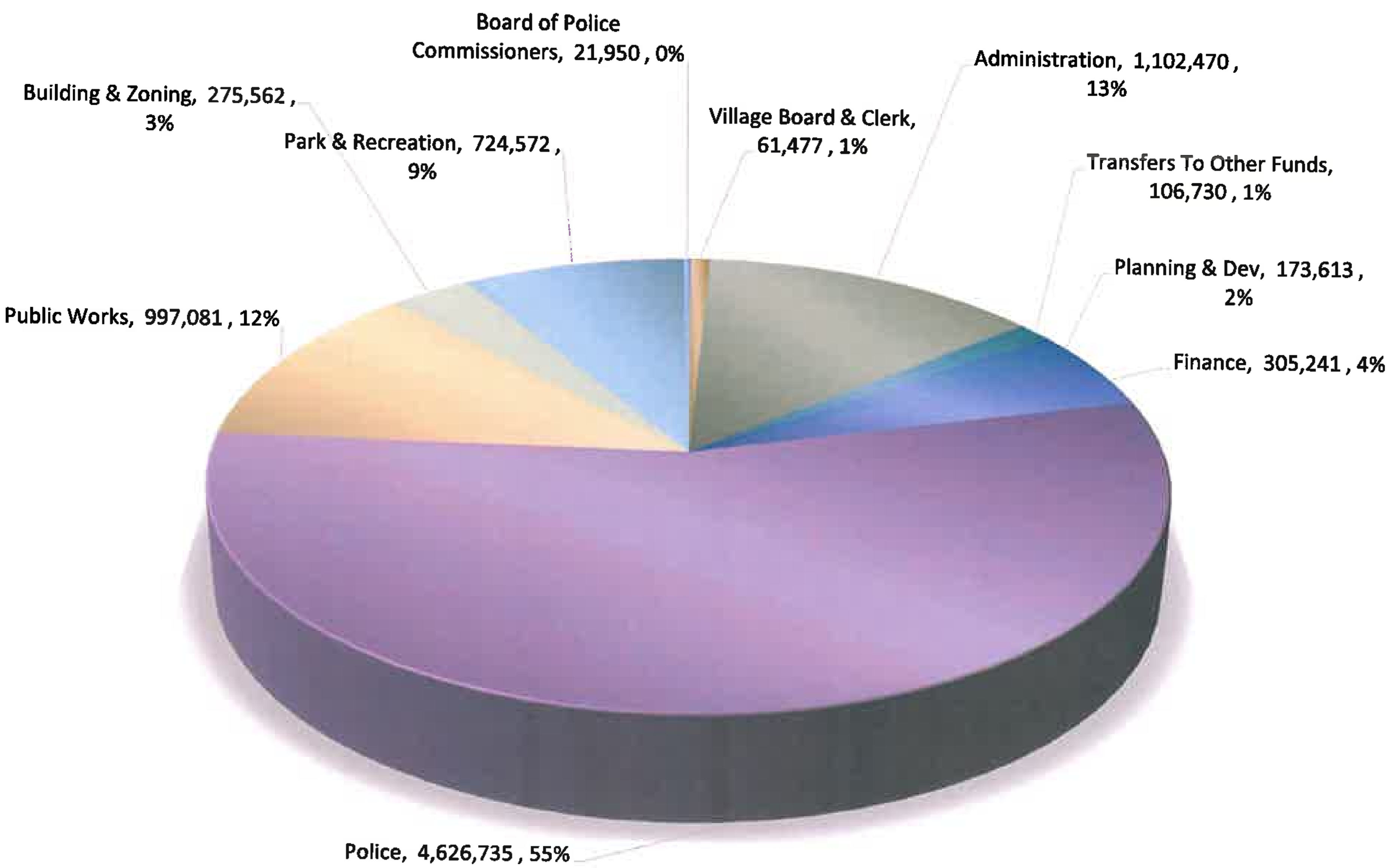
Revenue Projections
Major General Fund Sources

Revenue Source	FY 13/14 Budget	FY 13/14 Est. Actual	FY 14/15 Proposed Budget
Sales Tax	$3,447,000	$3,692,849	**$3,450,000**
Places of Eating Tax	450,000	472,234	**450,000**
Utility Tax	1,160,000	1,076,885	**1,075,000**
Income Tax	725,760	825,818	**787,000**
Permits	154,400	200,235	**180,400**
Red Light Camera Fines	540,000	826,464	**540,000**
Water Transfer	414,058	414,058	**429,181**
Total Major General Fund Revenues	**$6,891,218**	**$7,508,543**	**$6,911,581**

FY 2014-15 General Fund Revenues- $8,082,851



FY 2014-15 General Fund Expenditures - $8,395,431



Financial Summary – General Fund Next 5 Years

	FY 14-15 Proposed Budget	FY 15-16 Proposed Budget	FY 16-17 Proposed Budget	FY 17-18 Proposed Budget	FY 18-19 Proposed Budget
FUND BALANCE, BOY	$4,585,851	$4,273,271	$4,053,162	$4,097,240	$4,162,367
REVENUES-BASE	8,082,851	8,517,580	8,137,872	8,214,547	8,307,591
% REVENUE CHANGE	1.72%	5.38%	-4.46%	0.94%	1.13%
OPERATING EXPENSES-BASE	7,710,652	7,875,268	7,786,442	7,830,635	7,969,620
CAPITAL EXPENSES-BASE	578,049	754,738	202,254	212,871	175,026
INTERFUND TRANSFERS OUT	106,730	107,683	105,098	105,914	106,594
TOTAL EXPENSE	8,395,431	8,737,689	8,093,794	8,149,420	8,251,240
% EXPENSE CHANGE	4.95%	4.08%	-7.37%	0.69%	1.25%
NET SURPLUS (DEFICIT)	**(312,580)**	**(220,109)**	**44,078**	**65,127**	**56,351**
FUND BALANCE, EOY	$4,273,271	$4,053,162	$4,097,240	$4,162,367	$4,218,718
DAYS OPERATING EXP	202	188	192	194	193

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

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 EST. ACTUAL	Year 1 FY 14-15 BUDGET PROPOSED	Year 2 FY 15-16 BUDGET PROPOSED	Year 3 FY 16-17 BUDGET PROPOSED	Year 4 FY 17-18 BUDGET PROPOSED	Year 5 FY 18-19 BUDGET PROPOSED
FUND BALANCE	$ 3,608,908	$ 3,827,541	$ 4,753,972	$ 2,414,973	$ 3,521,265	$ 3,768,047	$ 4,585,851	$ 4,273,271	$ 4,053,162	$ 4,097,240	$ 4,162,367
REVENUES-BASE	7,469,889	8,167,345	8,200,265	8,476,090	7,945,979	8,655,530	8,082,851	8,517,580	8,137,872	8,214,547	8,307,591
% REVENUE CHANGE	-1.25%	9.34%	0.40%	3.36%	-6.25%	2.12%	1.72%	5.38%	-4.46%	0.94%	1.13%
OPERATING EXPENSES-BASE	7,093,090	7,107,987	7,205,901	6,851,199	7,492,185	7,504,859	7,710,652	7,875,268	7,786,442	7,830,635	7,969,620
CAPITAL EXPENSES-BASE	158,166	132,927	121,777	163,871	397,779	223,689	578,049	754,738	202,254	212,871	175,026
TRANSFERS TO OTHER FUNDS	-	-	3,211,586	107,946	109,178	109,178	106,730	107,683	105,098	105,914	106,594
TOTAL EXPENSE	7,251,256	7,240,914	10,539,264	7,123,016	7,999,142	7,837,726	8,395,431	8,737,689	8,093,794	8,149,420	8,251,240
%EXPENSE CHANGE	-1.54%	-0.14%	45.55%	-32.41%	12.30%	10.03%	4.95%	4.08%	-7.37%	0.69%	1.25%
NET SURPLUS (DEFICIT)	218,633	926,431	(2,338,999)	1,353,074	(53,163)	817,804	(312,580)	(220,109)	44,078	65,127	56,351
FUND BALANCE	$ 3,827,541	$ 4,753,972	$ 2,414,973	$ 3,768,047	$ 3,468,102	$ 4,585,851	$ 4,273,271	4,053,162	4,097,240	4,162,367	4,218,718
DAYS OPERATING EXP - PROPOSED PLAN						223	202	188	192	194	193
DAYS OPERATING EXP - CURRENT PLAN					169	222	173	173	179	192	194
RESERVE OBJECTIVE					120	120	120	120	120	120	120

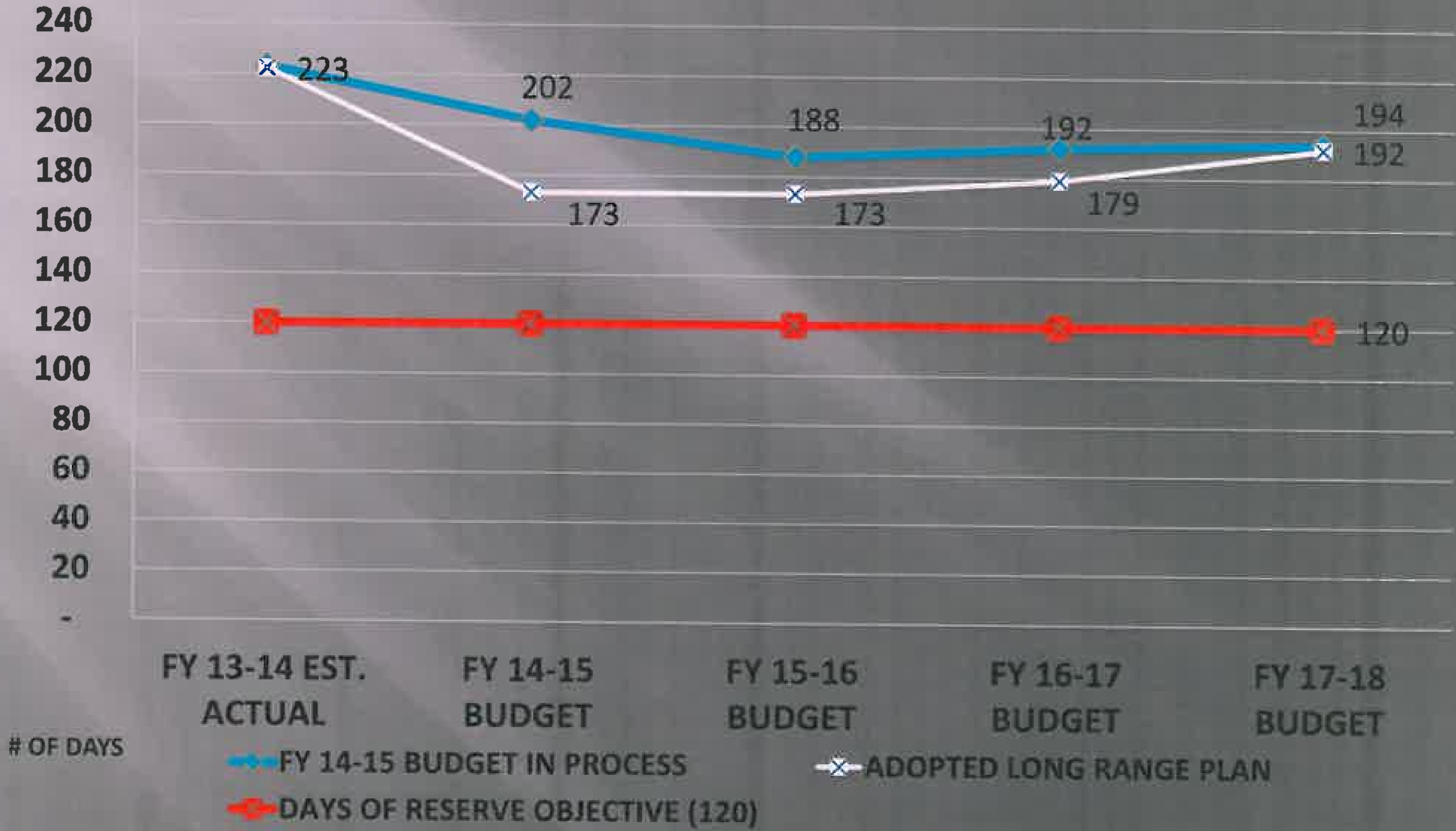
17.A

Financial Performance – General Fund

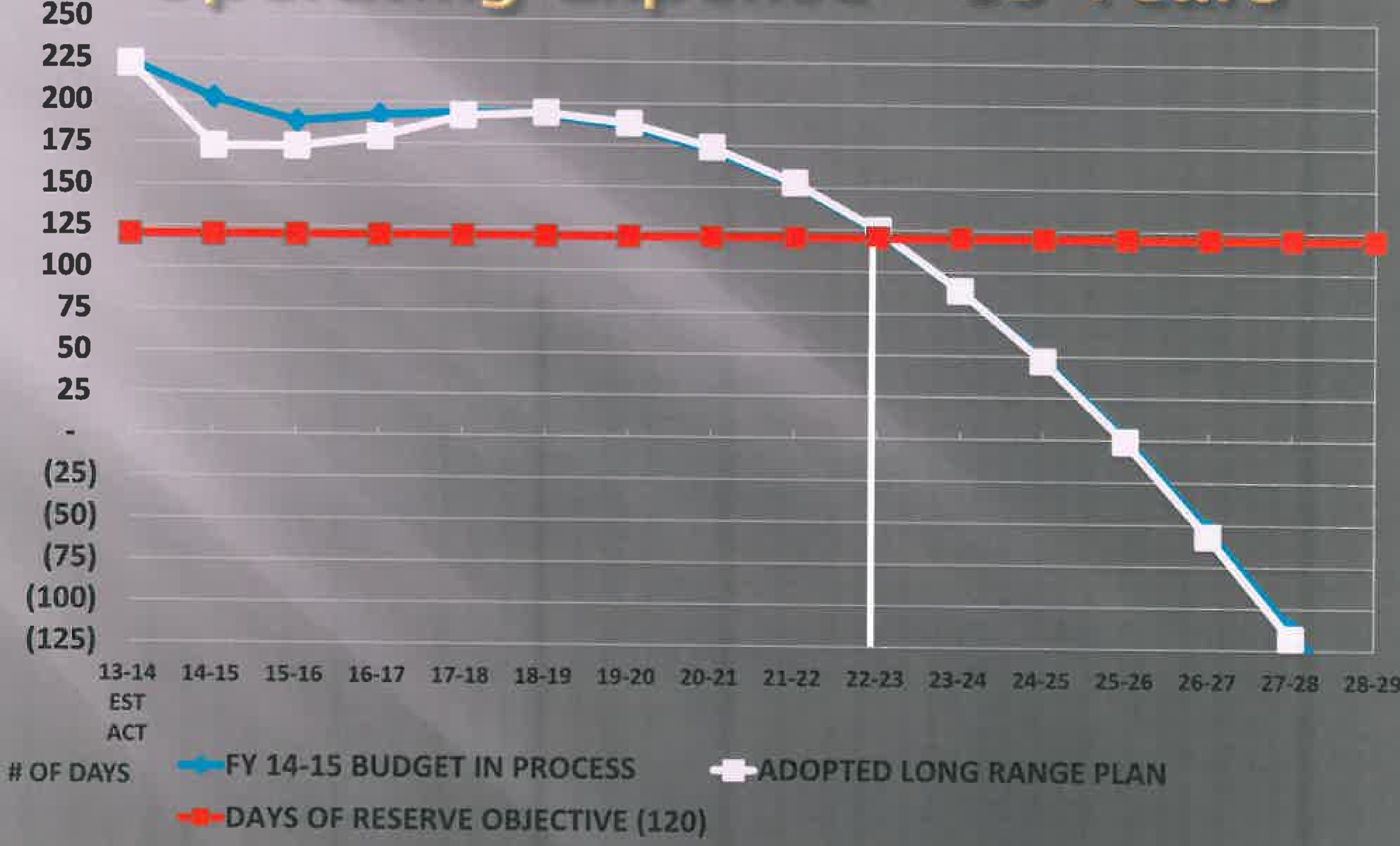
	Fund Balance	Surplus (Deficit)	# of Days Operating Expense reserved
April 30, 2014 Budget	$ 3,468,102	$(53,163)	169
April 30, 2014 Est. Actual	$ 4,585,851	$817,804	223
April 30, 2015 Budget - proposed	**$ 4,273,271***	**$(312,580)**	**202**

* One (1) "Operating Day" in the General Fund <u>projected for FY 14/15</u> = $21,125

General Fund Number of Days Operating Expense – 5 Years



General Fund Number of Days Operating Expense – 15 Years



Revenue Summary – All Funds

Fund	FY 13/14 Budget	FY 13/14 Est. Actual	FY 14/15 Proposed Budget
General Corp.	**$7,945,979**	**$8,655,530**	**$8,082,851**
Water	2,911,038	2,588,488	3,493,997
Hotel/Motel Tax	64,401	59,437	60,027
Motor Fuel Tax	205,914	250,451	241,816
Tax Increment Financing (TIF)	801,293	806,079	800,050
SSA Bond	321,160	321,329	319,450
Water Capital Improvement	175,100	175,100	70,100
Capital Projects	200	10	10
2008 Bond	160,556	160,556	156,956
L.A.F.E.R.	2,750	500	250
Total Revenues	$12,588,391	$13,017,480	$13,225,507

Village of Willowbrook
Revenue Summary - All Funds

Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimated Actual	FY 14-15 Proposed Budget
General Corporate Fund	$ 7,469,889	$ 8,167,345	$ 8,200,265	$ 8,476,090	$ 7,945,979	$ 8,655,530	$ 8,082,851
Water Fund	1,693,643	1,842,503	1,917,390	2,366,869	2,911,038	2,588,488	3,493,997
Hotel/Motel/Tax Fund	66,650	61,493	66,668	65,255	64,401	59,437	60,027
Motor Fuel Tax Fund	226,357	274,893	251,526	242,454	205,914	250,451	241,816
Tax Increment Financing Fund	365,432	722,222	743,815	801,399	801,293	806,079	800,050
SSA Bond Fund	326,617	312,138	320,018	320,947	321,160	321,329	319,450
SSA Project Fund	282	156	147	139	-	-	-
Water Capital Improvements Fund	292	34,296	281,643	120,691	175,100	175,100	70,100
Capital Projects Fund	89,545	6,600	201	132	200	10	10
2008 Bond Fund	197,450	159,903	156,669	158,744	160,556	160,556	156,956
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	2,743	2,750	500	250
Total Revenues	$ 10,436,157	$ 11,581,549	$ 11,938,342	$ 12,555,463	$ 12,588,391	$ 13,017,480	$ 13,225,507

Difference from Budget 13-14 to Proposed 14-15:	5.06%	$ 637,116
Difference from Budget 13-14 to Estimated Actual 13-14:	3.41%	$ 429,089
Difference from Estimated Actual 13-14 to Proposed 14-15:	1.60%	$ 208,027

21.A

Expenditure Summary – All Funds

Fund	FY 13/14 Budget	FY 13/14 Est. Actual	FY 14/15 Proposed Budget
General Corporate	**$7,999,142**	**$7,837,726**	**$8,395,431**
Water	2,494,351	2,590,946	2,620,273
Hotel/Motel Tax	61,702	59,447	60,497
Motor Fuel Tax	242,000	132,480	210,000
SSA Bond	321,160	321,160	319,440
Water Capital Imp.	48,000	42,100	326,000
Capital Projects	450	428	450
Tax Increment Financing (TIF)	676,526	674,503	951,974
2008 Bond	160,556	160,556	156,956
L.A.F.E.R.	3,168,187	2,105,819	1,063,127
Total Expenditures	**$15,172,074**	**$13,925,165**	**$14,104,148**

Village of Willowbrook
Expenditure Summary - All Funds

Description	FY 09-10 Actual	FY 10-11 Actual	FY 11-12 Actual	FY 12-13 Actual	FY 13-14 Budget	FY 13-14 Estimated Actual	FY 14-15 Proposed Budget
General Corporate Fund	$ 7,251,256	$ 7,240,914	$ 10,539,264	$ 7,123,016	$ 7,999,142	$ 7,837,726	$ 8,395,431
Water Fund	1,725,638	1,940,375	2,300,995	2,478,244	2,494,351	2,590,946	2,620,273
Hotel/Motel/Tax Fund	46,335	57,896	62,573	81,378	61,702	59,447	60,497
Motor Fuel Tax Fund	101,239	196,254	267,524	186,000	242,000	132,480	210,000
Tax Increment Financing Fund	354,922	721,007	723,122	811,092	676,526	674,503	951,974
SSA Bond Fund	322,925	319,040	320,050	320,760	321,160	321,160	319,440
SSA Project Fund	-	-	-	51,835	-	-	-
Water Capital Improvements Fund	118,612	22,167	30,338	56,297	48,000	42,100	326,000
Capital Projects Fund	903,988	118,908	60,428	53,444	450	428	450
2008 Bond Fund	197,450	159,744	156,744	158,744	160,556	160,556	156,956
Land Acquisition, Facility Expansion & Renovation Fund	-	-	-	-	3,168,187	2,105,819	1,063,127
Total Expenditures	$ 11,022,365	$ 10,776,305	$ 14,461,038	$ 11,320,810	$ 15,172,074	$ 13,925,165	$ 14,104,148
Surplus (Deficit)	$ (586,208)	$ 805,244	$ (2,522,696)	$ 1,234,653	$ (2,583,683)	$ (907,685)	$ (878,641)

Difference from Budget 13-14 to Proposed 14-15:	-7.04%
Difference from Budget 13-14 to Estimated Actual 13-14:	-8.22%
Difference from Estimated Actual 13-14 to Proposed 14-15:	1.29%

Outstanding Village Debt

Debt Issue/ Obligation	Project Financed	Last Payment Due	Balance O/S at 3/1/2014	Notes
50% Sales Tax Sharing (Payments made on H.I.'s 2007 Sales Tax Notes, $1,670,000 max)	Economic Incentive Agreement with Town Center Developers	12/31/2015 (or sooner if max is reached)	$534,247*	Paid annually from 50% of sales tax generated in Town Center (limited to sales tax collected)
Series 2008 GO ARS Bonds	Public Works Facility/75th St. Extension	12/30/2027	$1,635,000	Village tax levy is abated annually and paid from General Fund & Water Fund (call date is 2016)
Series 2007 Special Service Area (SSA) Bonds	Infrastructure Improvements in Town Center	1/1/2029	$2,985,000*	No-commitment debt of Village; paid by property taxes assessed on benefitted owners

Health Insurance

- Earlier budget presentations included an estimated 3% increase in rates
- Most current data from IPBC indicates the actual increase will be <u>around 4.5</u>% (will be voted on by IPBC in late March)
- Budget numbers have revised from 3% to 4.5% in anticipation of the official IBPC vote
- Village anticipated annual contribution for FY 14/15:
  - HMO single - $6,943/employee (100% paid by Village)
  - HMO family - $20,416/employee (80% paid by Village)

Financial Performance Water and MFT Fund

	FY 2013-14 Budget	FY 2013-14 Estimated Actual	FY 2014-15 Budget
Water Fund Working Capital*	$544,740 (81 days)**	$302,225 (43 days)**	$673,045 (90 days)**
Water Fund Daily Operating Cost (incl. Depreciation)	$6,706	$7,011	$7,472
MFT Fund Balance	$194,084	$356,759	$388,575

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

**Goal of 90 days operating expense (has been drawn down to fund Water Capital Fund, includes budgeted transfer of $70,000 for FY 14/15)

Financial Summary – Water Fund
Next 5 Years

	FY 14-15 Proposed Budget	FY 15-16 Proposed Budget	FY 16-17 Proposed Budget	FY 17-18 Proposed Budget	FY 18-19 Proposed Budget
NET ASSETS, BOY	$4,248,798	$4,822,522	$5,352,629	$5,856,606	$6,225,162
TOTAL REVENUES	3,493,997	3,492,007	3,492,007	3,492,007	3,492,007
TOTAL EXPENSE	2,620,273	2,961,900	2,988,030	3,123,451	3,204,100
NET SURPLUS (DEFICIT)	**573,724**	**530,107**	**503,977**	**368,556**	**287,907**
NET ASSETS, EOY	$4,822,522	$5,352,629	$5,856,606	$6,225,162	$6,513,069
DAYS OPERATING EXP	**90**	**125**	**158**	**174**	**179**

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

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	* Year 1 FY 14-15 PROPOSED BUDGET	** Year 2 FY 15-16 PROPOSED BUDGET	** Year 3 FY 16-17 PROPOSED BUDGET	** Year 4 FY 17-18 PROPOSED BUDGET	** Year 5 FY 18-19 PROPOSED BUDGET
TOTAL NET ASSETS	$ 4,876,103	$ 4,844,108	$ 4,746,236	$ 4,362,631	$ 4,479,609	$ 4,251,256	$ 4,248,798	$ 4,822,522	$ 5,352,629	$ 5,856,606	$ 6,225,162
REVENUES-BASE	1,693,643	1,842,503	1,917,390	2,366,869	2,911,038	2,588,488	3,493,997	3,492,007	3,492,007	3,492,007	3,492,007
OPERATING EXPENSES-BASE	1,724,350	1,888,164	1,987,095	2,378,218	2,240,851	2,355,946	2,520,273	2,715,981	2,790,206	2,868,451	2,949,100
CAPITAL EXPENSES-BASE	1,288	18,111	32,340	32,546	78,500	60,000	30,000	70,919	22,824	55,000	55,000
TRANSFERS TO WATER CAPITAL FUND	-	34,100	281,560	67,480	175,000	175,000	70,000	175,000	175,000	200,000	200,000
TOTAL EXPENSES	1,725,638	1,940,375	2,300,995	2,478,244	2,494,351	2,590,946	2,620,273	2,961,900	2,988,030	3,123,451	3,204,100
NET SURPLUS (DEFICIT)	(31,995)	(97,872)	(383,605)	(111,375)	416,687	(2,458)	573,724	530,107	503,977	368,556	287,907
TOTAL NET ASSETS	$ 4,844,108	$ 4,746,236	$ 4,362,631	$ 4,251,256	$ 4,896,296	$ 4,248,798	$ 4,822,522	$ 5,352,629	$ 5,856,606	$ 6,225,162	$ 6,513,069
NET ASSETS - INVESTED IN CAPITAL ASSETS	4,208,288	4,158,510	3,977,385	3,774,481	3,977,385	3,774,481	3,774,481	3,774,481	3,774,481	3,774,481	3,774,481
UNRESTRICTED NET ASSETS	635,820	587,726	385,246	476,775	918,911	474,317	1,048,041	1,578,148	2,082,125	2,450,681	2,738,588
	$ 4,844,108	$ 4,746,236	$ 4,362,631	$ 4,251,256	$ 4,896,296	$ 4,248,798	$ 4,822,522	$ 5,352,629	$ 5,856,606	$ 6,225,162	$ 6,513,069
WORKING CAPITAL***	509,813	634,626	423,567	507,587	544,740	302,225	673,045	1,000,248	1,301,321	1,466,973	1,551,976
DAYS OPERATING EXPENSE (GOAL=90)****	108	123	78	78	81	43	90	125	158	174	179
COST PER DAY TO OPERATE WATER FUND	$ 4,724	$ 5,173	$ 5,444	$ 6,516	$ 6,706	$ 7,011	$ 7,472	$ 8,008	$ 8,211	$ 8,426	$ 8,647

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

**FUTURE REVENUES DO NOT INCLUDE ANY RATE INCREASES

***CALCULATED AS CURRENT ASSETS MINUS CURRENT LIABILITIES

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

Budget Highlights
FY 2014/15 Water Capital Projects

- **Replacement of approx. 1,700 MTUs:** Remaining units to be replaced throughout the system. Budget estimate (based on a proposal) to purchase new units to be installed by independent contractor: $285,000.
- **Year 1 of the Water Tank Coating Project:** **Preparation** of project specifications and bid documents to sandblast & repaint the Village Hall Tower: $20,000.
- **½ the cost of a P.W. Replacement Vehicle:** Replacement of 2006 Ford F-350 service body (Truck #76 - currently 81,000 miles): $15,000.

(Note: The only currently outstanding debt in the Water Fund is its share (32%, $50,226 for FY 14/15) of the 2008 bond issuance for the construction of the Public Works Facility and 75th Street Extension Project.)

Chicago / DuPage Water Commission Water Rate Increases

Chicago	DWC	Effective Date of Increase
14%	17%	May 1, 2010
(no increase)	10%	May 1, 2011
25%	30%	January 1, 2012
15%	20%	January 1, 2013
15%	18%	January 1, 2014
15%	17%	January 1, 2015

Willowbrook Water Rate Increases

Rate Increase	Eff. Date of Increase
20%	May 1, 2010
20% (w/6% discount program)	March 1, 2012
25% (w/6% discount program)	May 1, 2013
20% (w/6% discount program)	January 1, 2014

BUDGET HIGHLIGHTS – MFT FUND

- This year's scheduled Roadway Maintenance Program includes full-depth patching and overlays of roadways within the Waterford subdivision.
- There will be approximately $210,000 available in the Motor Fuel Tax (MFT) Fund to complete the FY14/15 Road Program, while still maintaining a reserve to be used towards the STP grant funded Clarendon Hills Road project in FY 2016/17.
- 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.

GENERAL FUND DEPARTMENTAL BUDGETS

- Village Board & Clerk (up 3.71%)
- Board of Police Commissioners (down 7.38%)
- Administration (down 10.02%)
- Planning & Economic Development (up 31.08%)
- Parks & Recreation (up 132%, due to OSLAD)
- Finance (up 2.53%)
- Police (up 3.30%)
- Public Works (down 10.37%)
- Building & Zoning (up 11.16%)

LARGER PLANNED DEPARTMENT EXPENDITURES

- Administration
  - ✓ Continuation of Electronic Archive Storage Project (carry-over from FY 2013/14): $26,000
- Planning & Economic Development
  - ✓ Comprehensive Land Use Plan Update – Southeast Sub-Area Plan: $ 31,500
- Parks & Recreation
  - ✓ Willow Pond Park Renovation – Phase I: $400,000 (50% reimbursable after completion)

LARGER PLANNED DEPARTMENT EXPENDITURES

- Finance
  - ✓ ERP Analysis Project: Not yet included, pending results of ERP assessment (Discretionary Item)
- Police
  - ✓ Replacement of Chief's vehicle: $29,365
  - ✓ Replacement of two (2) squads w/SUVs: $74,635
  - ✓ One (1) Additional Patrol Officer: $69,743 (year 1, excludes effect on pension contribution as determined by actuary)

LARGER PLANNED DEPARTMENT EXPENDITURES

- Public Works
  - ✓ Year 2 of EAB Abatement Program: 200 trees removed and replaced - $168,000
  - ✓ ½ the cost of one (1) replacement vehicle (other half funded from Water Fund): $15,000
  - ✓ Village Hall Fuel Tank Repair: $14,950 (to be discussed during discretionary spending portion of presentation)

LARGER PLANNED EXPENDITURES OTHER FUNDS

- Water Fund
  - ✓ ½ cost of Replacement Vehicle (other half funded from Gen Fund): $15,000
  - ✓ Fire Hydrant Replacements: $15,000
  - ✓ Transfer to Water Capital Improvement Fund: $70,000
- Hotel/Motel Tax Fund
  - ✓ DuPage CVB: $12,005
  - ✓ Hotel Marketing/Promotion Program: $37,967
- Motor Fuel Tax Fund
  - ✓ FY 2014/15 Road Maintenance Program: $210,000
- Tax Increment Financing (TIF) Fund
  - ✓ Eligible redevelopment costs to close out fund: $638,834

Hotel/Motel Tax Fund
DuPage Convention & Visitor's Bureau

- Most Communities pay 25% of one percentage point of occupancy tax (Willowbrook is grandfathered at 20% of one percentage point)
  - FY 2014/15 Projected Total Fund Revenue: $60,027
  - FY 2014/15 DuPage CVB Fee: $12,005
  - FY 2014/15 Marketing Program: $37,967
- Matching funding received from Illinois Local Tourism and Convention Bureau Grant
- For supporting communities, Marketing Partnership Grants also save 50% of ad buys

LARGER PLANNED EXPENDITURES OTHER FUNDS

- Water Capital Improvements Fund
  - ✓ MTU Replacement Project: $285,000
  - ✓ Year 1 Tank Coating Project: $20,000
- 2008 Bond Fund
  - ✓ Annual debt service on 2008 GO bonds: $156,956
- SSA Bond & Interest Fund
  - ✓ Annual debt service on SSA bonds: $319,440
- Land Acquisition, Facility Expansion & Renovation (L.A.F.E.R.) Fund
  - ✓ Phase I Master Facilities Plan: $1.1 M

Available Funds – Projected Balances as of April 30, 2014

Fund	Fund Balance Amount
General Fund Excess Reserve (i.e., over 120 days)	$2,117,810
Water Capital Improvement Fund	$607,850
Land Acquisition, Facility Expansion & Renovation (L.A.F.E.R.) Fund	$1,062,877
Potential proceeds from sale of vacant lot	+ $725,000 (appraised value)
Capital Projects Fund	$86,272

Sikich Cash Flow/Financing Analysis Project

- Village Board accepted (via Res. No. 13-R-63, October 14, 2013) a proposal from Sikich to perform a financial analysis to assist in evaluating options for methods of financing identified projects
  - Computerized financial models of: General Fund, LAFER Fund, Water Fund, Water Capital Fund
  - Includes 5-year financial projections impacted by the completion of various identified larger projects
- Draft Report received March 11, 2014. Final Report included along with budget packet.

Sikich Cash Flow/Financing Analysis Project

- Baseline Project/Financial Goals:
  - Maintain min. 120 days reserve in General Fund
  - Maintain min. 90 days reserve in Water Fund
  - Apply LAFER Funds to capital projects, as intended
  - Apply Water Cap Funds to water cap projects, as intended
  - Consider future revenue growth with projects to complete
- Primary capital projects considered:
  - **Water Tank Painting**: $1.9 M – 5-year program commencing FY 2014/15, ending in FY 2018/19
    - FY 2014/15: $20,000
    - FY 2015/16: $468,000 (Village Hall Tank)
    - FY 2016/17: $586,000 (Standpipe – exterior)
    - FY 2017/18: $360,000 (Standpipe – interior)
    - FY 2018/19: $459,000 (67th Street Tank)

Sikich Cash Flow/Financing Analysis Project

- Primary capital projects considered (con't):
  - **Master Facilities Plan - Phase I** (FY 2014/15): $1 M Village Hall renovation
  - **Master Facilities Plan - Phase II** (FY 2015/16): $1.5 M police department renovation
  - **Master Facilities Plan - Phase III** (FY 2016/17): $500,000+/- Community Resource Center renovation
  - **Willow Pond Park Renovation**: $800,000 (50% OSLAD reimbursable after completion of project)
    - Phase I (FY 2014/15): $400,000
    - Phase II (FY 2015/16): $400,000

Sikich Cash Flow/Financing Analysis Project

- Primary capital projects considered (con't):
  - **Emerald Ash Borer Abatement Program:**
    - FY 2014/15: $168,000 (200 trees)
    - FY 2015/16: $173,000 (200 trees)
    - FY 2016/17: $133,000 (150 trees)
  - **Replacement of 1,700 MTUs** (dying batteries)
    - FY 2014/15: $285,000
  - **Enterprise Resource Planning (ERP) Project**
    - Approximately $180,000 to $200,000

Sikich Cash Flow/Financing Analysis Project

- Three (3) categories of options considered in funding identified projects within the 5-year period:

1) Effect on Village finances without issuing debt.
   - For Water Fund, impact on water rates
2) Effect on Village finances relying heavily on newly issued debt, and considering financing costs.
3) Effect on Village finances relying on a combination of newly issued debt and General Fund/Water Fund revenues, while maintaining target reserve amounts in each fund.

Sikich Cash Flow/Financing Analysis Project

- Future Rev./Exp. Considerations & Assumptions:
  - Town Center Sales Tax Sharing Agreement ends after 2015 (or sooner if max. is reached) - estimated $300,000/year additional ($600,000/year total rev.)
  - Pete's Fresh Market development coming on-line in 2nd quarter of 2015 - estimated $400,000/year total rev.
  - Whole Foods - Projected opening 2nd quarter 2015
  - Sales, income, amusement, and utility tax revenues - 1% increase per year
  - General revenues - 2% increase per year. General expenditures - 3% increase per year.

Project Funding Recommendations

Project	Estimated Amount	Schedule	Recommended Source of Funding
Water Tank Painting ($1.9 M total)	$468,000 $586,000	FY 15/16 FY 16/17	Water Fund Bond or Fed Loan Program
	$360,000 $459,000	FY 17/18 FY 18/19	Water Capital Fund
Master Plan – Phase I	$1,000,000	FY 14/15	L.A.F.E.R.
Master Plan – Phase II	$1,500,000	FY 15/16	Gen Fund Bond
Master Plan – Phase III	$500,000	FY 16/17	L.A.F.E.R.
Willow Pond Park	$400,000 $400,000	FY 14/15 FY 15/16	General Fund (50% reimburse)
EAB Abatement Program ($475,000 remaining)	$168,000 $173,000 $133,000	FY 14/15 FY 15/16 FY 16/17	General Fund
MTU Replacements	$285,000	FY 14/15	Water Capital Fund
ERP Project	$200,000	FY 14/15	General Fund

2013 Master Facilities Plan Financial Summary

Acquisition of 835 Midway Drive - $900,000

Acquisition of 825 Midway Drive - $890,000

Phase I Renovation (Village Hall) - $1,000,000

Phase II Renovation (Police Dept.) - $1,500,000

Phase III Renovation (CRC) - $500,000+/-

Total Project Cost: **$4,790,000**

Discretionary Budget Items Requiring Board Direction

- Enterprise Resource Planning (ERP) Project
- Village Hall Fuel Tank Repair Project
- Park Department 5K Fun Run
- ComEd Green Region Grant – Lake Hinsdale Park
- Economic Development – Willowbrook Mobile App

Enterprise Resource Planning (ERP) Project

- Village currently uses a product called Decision Systems (Roscoe, IL) implemented > 20 years ago
- Single owner (LaVerne Ohlwine) that provides all upgrades, program modification and customer support
- The system incorporates nearly all facets of the Village's financial operations, including general ledger, payroll, accounts payable, water billing, cash receipts, parking tickets, park registration, business licenses, liquor licenses

Enterprise Resource Planning (ERP) Project

- Several key areas are either not supported by Decision Systems, or the Village has not purchased the modules: building permits, budgeting, bank reconciliations, accounts receivable, work orders, certificates of insurance, FOIA, master address list, code enforcement, RPZ backflow management
  - The Village uses other software to perform the tasks required by these areas (some of which are out of business), Excel spreadsheets or manual logs
- Other areas, such as financial reporting, are included in the current system, however "canned" system reports are typically used as custom reports are not available unless the Village pays additional charges for DS to create them

Enterprise Resource Planning (ERP) Project

- FY 2013/14 budget – Village budgeted $9,200 for an ERP assessment to be performed by Sikich
- Beginning in the fall of 2013, Sikich staff made several visits to the Village to interview staff and begin documenting the current system abilities, requirements and staff recommendations for efficiencies
- Sikich provided the Village with draft write-ups and an extensive software requirement list. As of February 2014, the Village has edited the list and returned to Sikich; they are sending the list to several software vendors to determine a "best fit"
- Sikich will coordinate high level demos of a few different options to the Village that best fit our needs. Preliminary estimate from one vendor is approx. $200,000.

Village Hall Fuel Tank Repair Project

- **Village Hall Fuel Underground Storage Tanks (USTs)**
  - 2000 gallon unleaded gasoline tank (usage: 46,000 gal/yr.)
  - 2000 gallon diesel tank (usage: 7,400 gal/yr.)

Village Hall Fuel Tank Repair Project

- Both tanks are fiberglass reinforced plastic clad steel tanks protected by an impressed current type cathodic protection system.
- Cathodic protection system failed annual testing in September 2013 requiring $6,880 repair
- **Issues/Concerns**:
  - Contractors advised that both tank access ports are severely deteriorated requiring excavation and replacement - $14,950 (included in 2014/15 budget)
  - IEPA requiring removal of previously installed Stage II Vapor Recovery System by 12/31/16!

Village Hall Fuel Tank Repair Project

- Gasoline Inventory (5/1/13 thru 4/30/14) reveals a volume difference (delivery vs. pumped) of approx. 2,533 gallons for gasoline and 382 gallons for diesel.
  - Presumed cause is that pump calibration is off, but true cause unknown at this time.

- **Recommendation**:
  - Discontinue use of V.H. fuel pumps. Excavate and remove tanks and associated equipment
  - Obtain regular and diesel fuel for Village vehicles and equipment from local fuel supplier (direct negotiation for a revolving charge agreement or an RFP process).
  - Consider obtaining an above grade diesel fuel tank for public works use.

Park Department 5K Fun Run

- Idea of a Village fun run has been brought up by Parks & Recreation Commissioner, Rene Schuurman.
- Goals of event:
  - Enrich programming of Parks & Recreation Dept.
  - Increase awareness of the Village of Willowbrook
  - Offer local businesses the opportunity to promote their products and services.
  - Partner with Gower School District to promote a healthy lifestyle.
  - Benefit local charity by donating any proceeds from the event to that organization.

Park Department 5K Fun Run – continued

- Draft FY 2014/15 budget includes $1,000 for such an event. However, after several recent planning meetings, a revised budget would be necessary.
- Revised Event Budget (includes race administrator):

  Total Anticipated Expenses: $17,810
  + $2,672 (15% contingency)
  $20,482

  Potential Revenues to offset: $6,000 (based on 200 runners)
- Considerations:
  - ✓ Local businesses and service organizations will be contacted for sponsorships and donations to help cover race costs.

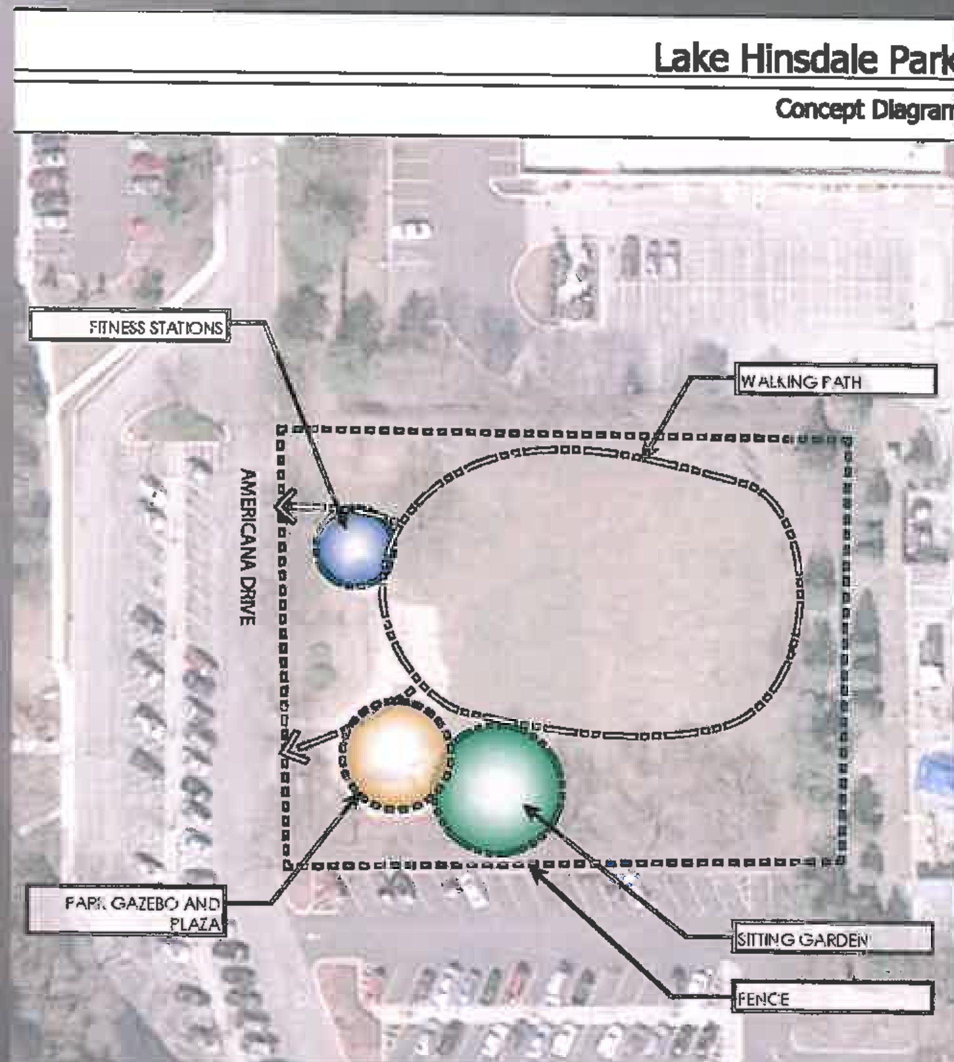
Park Department 5K Fun Run – continued

- Considerations (con't):
  - ✓ Potential Saturation – Surrounding communities conducting similar events (may impact # of runners):
    - Burr Ridge – "Run the Ridge" (late May/early June)
    - Darien – "Darien Dash" (May 18, 2014)
    - Hinsdale – "Rotary Run" (late October)
    - Clarendon Hills – "Daisy Dash" (June 15, 2014)

ComEd Green Region Grant
Lake Hinsdale Park

- ComEd and Openlands Green Region Grant
  - Funding Available for Green Region Program: $150,000
  - Maximum Grant Award: $10,000
  - 50/50 Local Funding Match Required
    - If approved Village would pay at least $10,000
- Lake Hinsdale Park: Walking Path Project
  - Identified in the Parks & Rec. Master Plan
  - Estimated Total Project Cost: $22,000
    - Walking Path: $7,500
    - Grading & Drainage: $7,500
    - Landscape Enhancements: $7,000
  - Village's Share of Project Cost: $12,000

ComEd Green Region Grant
Lake Hinsdale Park



Economic Development
Willowbrook Mobile App

- A New Way to Connect with the Community
  - Communication Residents & Visitors
    - Calendar
      - Events, Meetings, Village Closures, etc.
    - Economic Development
      - Local Business Directories, Land Availability, etc.
    - Emergency Notifications
      - Weather, Power Outage, etc.
    - Local News and Information
      - News Alerts, Press Releases, Agendas, etc.

Economic Development
Willowbrook Mobile App

- Background
  - Mayor Trilla was approached by iCity at the IML Conference
  - Presentation was made by iCity to the Finance & Administration Committee on 11/11/13
  - Westmont launched a mobile app
  - Staff contacted CivicPlus (Village's website designer)
    - CivicPlus offers a mobile app: GoCitizen Pro

Economic Development
Willowbrook Mobile App

- iCity vs CivicPlus
  - Start-Up Costs:
    - iCity: $499
    - CivicPlus: $4,500
  - Annual Fee
    - iCity: $3,000
    - CivicPlus: $1,200

	iCity	CivicPlus
1st Year	$3,499	$5,700
2nd Year	$3,000 (Cumulative Total: $6,499)	$1,200 (Cumulative Total: $6,900)
3rd Year	$3,000 (Cumulative Total: $9,499)	$1,200 (Cumulative Total: $8,100)
4th Year	$3,000 (Cumulative Total: $12,499)	$1,200 (Cumulative Total: $9,300)

- Recommendation: CivicPlus
  - Less expensive in the long run (after 3 years)
  - Website updates are automatically sent to the app

CivicPlus Sample App (Waukegan)

Impact of Discretionary Items

Project	Recommended Source Fund	Anticipated Cost FY 14/15
Enterprise Resource Planning (ERP) Project	General Fund	$200,000
Park Department 5K Fun Run	General Fund	$20,482
ComEd Green Region Grant – Lake Hinsdale Park	General Fund	$12,000
Economic Development – Willowbrook Mobile App (Year 1)	General Fund	$5,700
Impact to General Fund:		**$238,182** (11.3 operating days)

Future Budget Considerations (FY 15/16)

- Items that have been identified for future budgetary consideration, including the continuation of current projects:
  - ✓Village Master Facility Plan – Phase II (police department addition/renovation): approx. $1.5 M
  - ✓Phase II of Willow Pond Park Project: $400,000
  - ✓Year 3 of EAB Abatement Program: Approx. $173,000
  - ✓Year 2 of Water Tank Painting Project: $468,000
  - ✓Electric Aggregation?

End of Open Session Items

Executive Session

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

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

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

YEAR 1

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	General Corporate Fund								
	REVENUES								
	Operating Revenue								
01-310-101	Property Tax Levy-SRA	66,394	66,452	68,779	69,030	67,908	66,156	67,790	71,135
01-310-102	Property Tax Levy-Rd & Bridge	88,658	91,229	92,426	94,061	93,000	95,909	98,305	95,000
01-310-103	Prior Year Tax Collected	-	-		-	-	-	-	-
* TOTAL	Property Taxes	155,052	157,681	161,205	163,091	160,908	162,065	166,095	166,135
	Other Taxes								
01-310-201	Municipal Sales Tax	3,141,134	3,401,417	3,586,764	3,669,825	3,447,000	1,822,710	3,692,849	3,450,000
01-310-202	Illinois Income Tax	712,194	699,127	699,674	769,630	725,760	442,455	825,818	787,000
01-310-203	Amusement Tax	95,075	91,636	89,496	83,210	31,000	36,120	72,241	88,500
01-310-204	Replacement Tax	1,343	1,493	1,347	1,335	1,188	795	1,220	1,220
01-310-205	Utility Tax	1,170,665	1,188,217	1,154,990	1,138,881	1,160,000	536,198	1,076,885	1,075,000
01-310-207	Telecommunication Lease	26,938	28,285	29,699	31,184	32,743	32,743	32,743	34,330
01-310-208	Places of Eating Tax	379,498	418,981	443,286	468,266	450,000	244,132	472,234	450,000
01-310-209	Utility Tax-Water System	77,581	90,477	94,729	117,195	144,947	67,019	128,762	174,013
01-310-210	Utility Tax-Water - Clarendon Water Co	421	866	602	1,025	750	588	1,177	1,000
* TOTAL	Other Taxes	5,604,849	5,920,499	6,100,587	6,280,551	5,993,388	3,182,762	6,303,929	6,061,113
	Licenses								
01-310-301	Vehicle Licenses				-			-	
01-310-302	Liquor Licenses	56,675	49,000	54,000	68,000	51,500	8,500	60,250	60,750
01-310-303	Business Licenses	37,447	61,188	62,645	71,328	40,770	19,150	70,528	68,000
01-310-305	Vending Machine	2,440	1,265	2,235	1,540	2,000	375	1,925	2,000
01-310-306	Scavenger Licenses	6,000	-	6,000	6,000	1,000	1,000	6,000	6,000
* TOTAL	Licenses	102,562	111,453	124,880	146,868	95,270	29,025	138,703	136,750
	Permits								
01-310-401	Building Permits	167,920	220,161	177,999	233,574	150,000	137,978	195,000	175,000
01-310-402	Sign Permits	3,160	3,293	5,325	5,810	4,000	2,185	4,835	5,000
01-310-403	Other Permits	312	588	732	294	400	212	400	400
01-310-404	County BMP Fee	-	-	-	3,110	-	-	-	-
* TOTAL	Permits	171,392	224,042	184,056	242,788	154,400	140,375	200,235	180,400
	Fines								
01-310-501	Circuit Court Fines	151,391	148,886	130,288	120,519	120,000	61,205	129,362	120,000
01-310-502	Traffic Fines	52,021	37,257	27,433	27,949	25,000	15,728	25,000	25,000
01-310-503	Red Light Fines	228,195	619,243	558,014	556,513	540,000	457,190	826,464	540,000
* TOTAL	Fines	431,607	805,386	715,735	704,981	685,000	534,124	980,826	685,000
	Transfers-Other Funds								
01-310-601	Administrative Support Reimb.-Water Fu	427,282	416,418	395,115	389,423	414,058	207,029	414,058	429,181
01-310-605	Transfer From TIF				-	9,346	9,346	9,346	
01-310-610	Transfer From Capital Project Fund	-	-	-	-	25,000	-	25,000	-
* TOTAL	Transfer Other Funds	427,282	416,418	395,115	389,423	448,404	216,375	448,404	429,181
	Charges & Fees								
01-310-700	Planning Application Fees	11,000	10,376	2,850	7,950	5,000	1,700	5,000	5,000
01-310-701	Public Hearing Fees	4,900	2,550		5,100	2,550	1,700	2,550	2,550
01-310-702	Planning Review Fees	8,278	12,450		20,799	6,000	3,000	6,000	6,000
01-310-703	Annexation Fees		500			500		500	500
01-310-704	Accident Report Copies	1,885	1,735	1,555	2,175	2,000	925	2,000	2,000
01-310-705	Video Gaming Fees		-		-				
01-310-706	Copies-Ordinances & Maps	209	394	238	95	350	81	200	200
01-310-723	Elevator Inspection Fees	7,050	5,450	7,925	9,600	5,000	450	5,000	5,000
01-310-724	Burglar Alarm Fees	21,665	16,005	20,295	15,435	18,000	2,895	15,000	15,000
01-310-726	NSF Fee	50	25	75	125	100	-	-	-
* TOTAL	Charges & Fees	55,037	49,485	32,938	61,279	39,500	10,751	36,250	36,250
	Park & Recreation Revenue								
01-310-813	Park & Rec Contribution		1,150	1,764			5,646	5,646	
01-310-814	Park Permit Fees	2,003	3,757	4,924	5,614	3,500	2,968	3,000	3,500
01-310-815	Summer Recreation Fees	12,013	17,296	18,338	22,948	18,589	4,438	18,600	18,944
01-310-816	Winter Recreation Fees	8,454	9,814	12,290	14,759	13,178	1,425	13,200	12,878
01-310-817	Special Events	2,437	3,349	2,768	2,973	2,300	4,475	4,975	10,930
01-310-818	Fall Recreation Fees	4,811	8,145	9,004	7,026	6,390	8,345	8,345	6,570
01-310-819	Burr Ridge/Willowbrook Baseball Reiml	7,390	7,836	8,077	8,970	7,000	6,543	6,543	7,000
01-310-820	Holiday Contribution								
01-310-821	Check Processing Fee - Gift Certs				16		12	12	
01-310-822	BR/WB Baseball Reimb for Facility	6,600	6,600	6,600	6,600	7,600	-	6,600	6,600
* TOTAL	Park & Recreation Revenue	43,708	57,947	63,765	68,906	59,057	33,852	66,921	66,422
	Other Revenue								
01-310-901	Reimbursements - IRMA	10,464	21,371	12,402		7,500			5,000
01-310-902	Waste Sticker Fee	10,927	11,457	11,301	8,679	11,500			
01-310-903	Reimbursements - Police Training								
01-310-904	50th Anniversary	8,514	8,331						
01-310-905	Arc Bins								
01-310-907	Bid Proposal Deposit	300	270	140	70	350	105	350	150
01-310-908	Rental Income -- 825 Midway							27,722	82,500
01-310-909	Sale - Fixed Assets	7,903	4,110	3,655	8,710	5,000	9,000	9,000	5,000
01-310-910	Reimbursements - Tree Planting	525	375	675	825	500	450	500	500
01-310-911	Other Reimbursements-Refunds	13,757	24,411	24,385	15,246	12,000	5,446	12,000	12,000
01-310-912	Reimbursements-Brush Pick-Up				2,858		5,819	8,763	11,600
01-310-913	Other Receipts	22,268	385	282	1,758	2,000	186	500	500
01-310-914	Reimbursements - Park & Rec Memorial	500	500	1,000	-	1,000		1,000	1,000
01-310-915	Reimbursements-Police Special Detail	10,570	10,757	9,795	9,197	8,000	1,463	8,028	8,000
01-310-916	Donations				150				

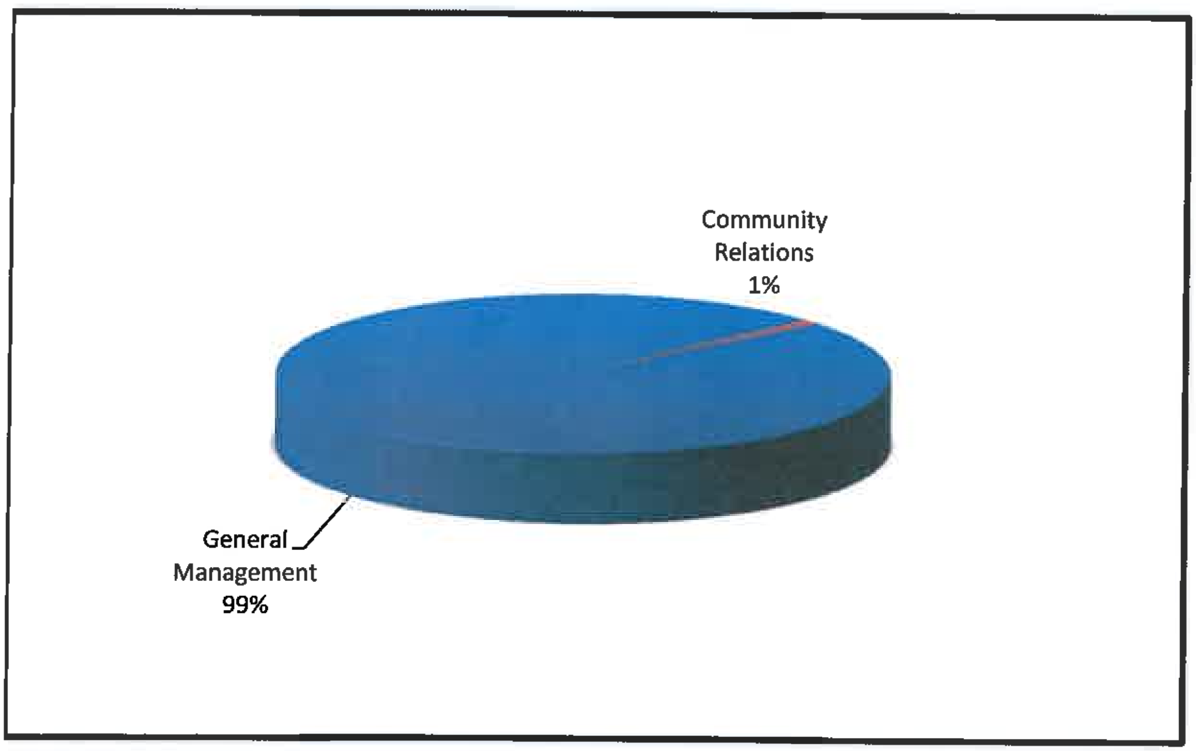
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
01-310-917	Reimbursements - PW Other	3,192	2,329	1,838	1,758	1,000	-	1,000	1,000
01-310-919	Reimbursements - CD Engineering	12,500	-	4,000	-	1,000	-	1,000	1,000
01-310-920	Reimbursements - PW Engineering	15,366	1,500	-	-	1,000	-	1,000	1,000
01-310-921	Reimbursements - PW Construction	-	-	-	-	-	-	-	-
01-310-922	Federal/State Grants	34,163	99,316	55,619	60,343	1,000	13,193	13,193	1,100
01-310-923	Reimbursements - Attorney Fees	-	-	-	-	-	-	-	-
01-310-925	Nicor Gas Annual Payment	22,753	20,564	15,628	14,744	21,000	-	15,000	15,000
01-310-926	Cable Franchise Fees	145,491	166,251	173,362	196,225	160,000	98,690	160,000	170,000
01-310-928	Drug Forfeitures - State	-	2,763	7,982	37,408	500	-	-	500
01-310-929	Drug Forfeitures - Federal	-	6,132	7,779	-	500	-	-	-
01-310-930	Drug Forfeitures - DEA	118,433	15,143	84,220	57,042	75,202	4,843	54,361	5,000
* TOTAL	Other Revenue	437,626	395,965	415,063	415,014	309,052	139,195	313,417	320,850
** TOTAL	Operating Revenue	7,429,115	8,138,876	8,193,344	8,472,901	7,944,979	4,448,524	8,654,780	8,082,101
	Non-Operating Revenue								
01-320-108	Interest Income	32,053	19,647	6,043	1,272	1,000	361	750	750
01-320-109	Changes In Market Value	8,721	8,822	878	1,917	-	178	-	-
** TOTAL	Non-Operating Revenue	40,774	28,469	6,921	3,189	1,000	539	750	750
*** TOTAL	General Corporate Fund	7,469,889	8,167,345	8,200,265	8,476,090	7,945,979	4,449,063	8,655,530	8,082 851

Difference from Budget 13-14 to Proposed 14-15:	$	136,872	1.72%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	709,551	8.93%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(572,679)	-6.62%

Village Board and Clerk Budget
Fiscal Year 2014-15

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



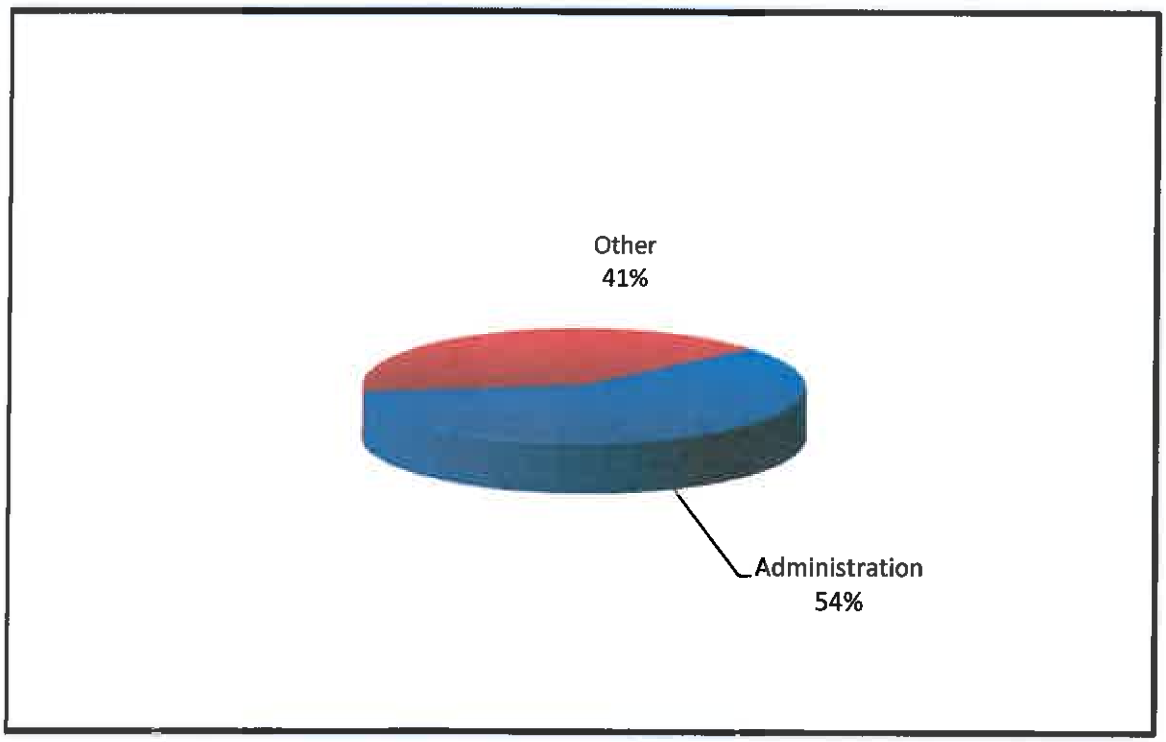
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	GENERAL CORPORATE FUND EXPENDITURES								
	Village Board and Clerk-General Management								
	Personnel Services								
01-05-410-101	Salaries President & Village Board	21,150	18,850	19,100	18,500	40,200	18,000	40,200	40,200
01-05-410-125	Salary - Village Clerk	4,200	3,450	3,750	3,600	7,200	3,900	7,200	7,200
01-05-410-141	Life Ins Benefit - Appointed/Elected	-	-	-	1,574	640	567	589	660
01-05-410-147	Employee Benefit - Medicare	368	323	333	310	687	318	635	687
01-05-410-161	Social Security FICA	1,575	1,380	1,423	1,327	2,939	1,358	2,716	3,039
* TOTAL	Personnel Services	27,293	24,003	24,606	25,312	51,666	24,142	51,340	51,786
	Supplies & Materials								
01-05-410-201	Phone - Telephones	424	543	541	374	450	576	946	750
01-05-410-301	Office Supplies	515	1,074	769	725	750	656	800	800
01-05-410-302	Printing & Publish	-	27	-	135	-	-		-
01-05-410-303	Gas-Oil-Wash-Mileage	23	34	91	96	125	-	-	125
01-05-410-304	Schools-Conference Travel	2,789	2,988	2,096	2,010	2,940	4,663	5,250	4,980
01-05-410-305	Strategic Planning	-	2,993	-	-	-	-	-	-
01-05-410-307	Fees Dues Subscriptions	471	621	1,447	1,567	2,246	1,680	1,700	1,936
01-05-410-308	Wellness	-	-	-	-	600	-	225	600
01-05-410-311	Postage & Meter Rent	-	-	-	-	-	-	-	-
01-05-410-315	Copy Service	-	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	4,222	8,280	4,944	4,906	7,111	7,575	8,921	9,191
** TOTAL	Village Board & Clerk-General Managen	31,515	32,283	29,550	30,218	58,777	31,717	60,261	60,977
	Village Board & Clerk-Community Relations								
	Supplies & Materials								
01-05-420-365	Public Relations	1,318	640	125	312	500	90	90	500
01-05-420-367	Appreciation Dinner	-	-	-	-	-	-	-	-
01-05-420-368	Village Anniversary Celebration	13,705	8,580	355	-	-	-	-	-
* TOTAL	Supplies & Materials	15,023	9,220	480	312	500	90	90	500
** TOTAL	Village Board & Clerk-Community Relat	15,023	9,220	480	312	500	90	90	500
	Village Board & Clerk-Capital Improvements								
	Capital Expenditures								
01-05-425-611	Furniture & Office Equipment	-	-	-	-	-	3,586	3,586	-
01-05-425-641	E D P Equipment	-	-	-	-	-	1,029	1,029	-
* TOTAL	Capital Expenditures	-	-	-	-	-	4,615	4,615	-
** TOTAL	Village Board & Clerk-Capital Improven	-	-	-	-	-	4,615	4,615	-
	Village Board & Clerk Contingencies								
01-05-430-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Village Board & Clerk Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total-Village Board & Clerk	46,538	41,503	30,030	30,530	59,277	36,422	64,966	61,477

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

Board of Police Commissioners Budget
Fiscal Year 2014-15

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



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Board of Police Commissioners-Adm								
	Contractual Services								
01-07-435-104	Part Time - Clerical	-	-	-	-	500	-	250	500
01-07-435-148	Life Ins Benefit - Appointed/Elected	-	-	-	-	400	117	351	350
01-07-435-239	Fees - Village Attorney	776	182	-	-	10,000	-	5,000	10,000
* TOTAL	Contractual Services	776	182	-	-	10,900	117	5,601	10,850
	Supplies & Materials								
01-07-435-301	Office Supplies	-	262	-	-	100	-	100	100
01-07-435-302	Printing & Publishing	-	761	-	298	1,000	71	500	1,000
01-07-435-304	Schools Conference Travel	-	1,500	-	-	300	-	-	-
01-07-435-307	Fees Dues Subscriptions	375	375	375	375	400	496	496	500
01-07-435-311	Postage & Meter Rent	-	252	-	-	500	-	100	500
* TOTAL	Supplies & Materials	375	3,150	375	673	2,300	566	1,196	2,100
** TOTAL	Board of Police Commissioners-Adm	1,151	3,332	375	673	13,200	683	6,797	12,950
	Other Expenditures								
01-07-440-541	Exams - Physical Agility	-	-	-	-	-	-	-	-
01-07-440-542	Exams - Written	-	8,972	-	500	4,000	7,125	7,125	4,000
01-07-440-543	Exams - Physical	-	-	-	-	500	457	457	500
01-07-440-544	Exams - Psychological	-	-	-	1,000	4,000	1,000	1,000	3,500
01-07-440-545	Exams - Polygraph	-	-	-	85	2,000	160	160	1,000
* TOTAL	Other Expenditures	-	8,972	-	1,585	10,500	8,742	8,742	9,000
** TOTAL	Other Expenditures	-	8,972	-	1,585	10,500	8,742	8,742	9,000
	BOPC. - Contingencies								
	Contingencies								
01-07-445-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	BOPC. - Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total Board of Police Commission	1,151	12,304	375	2,258	23,700	9,425	15,539	21,950

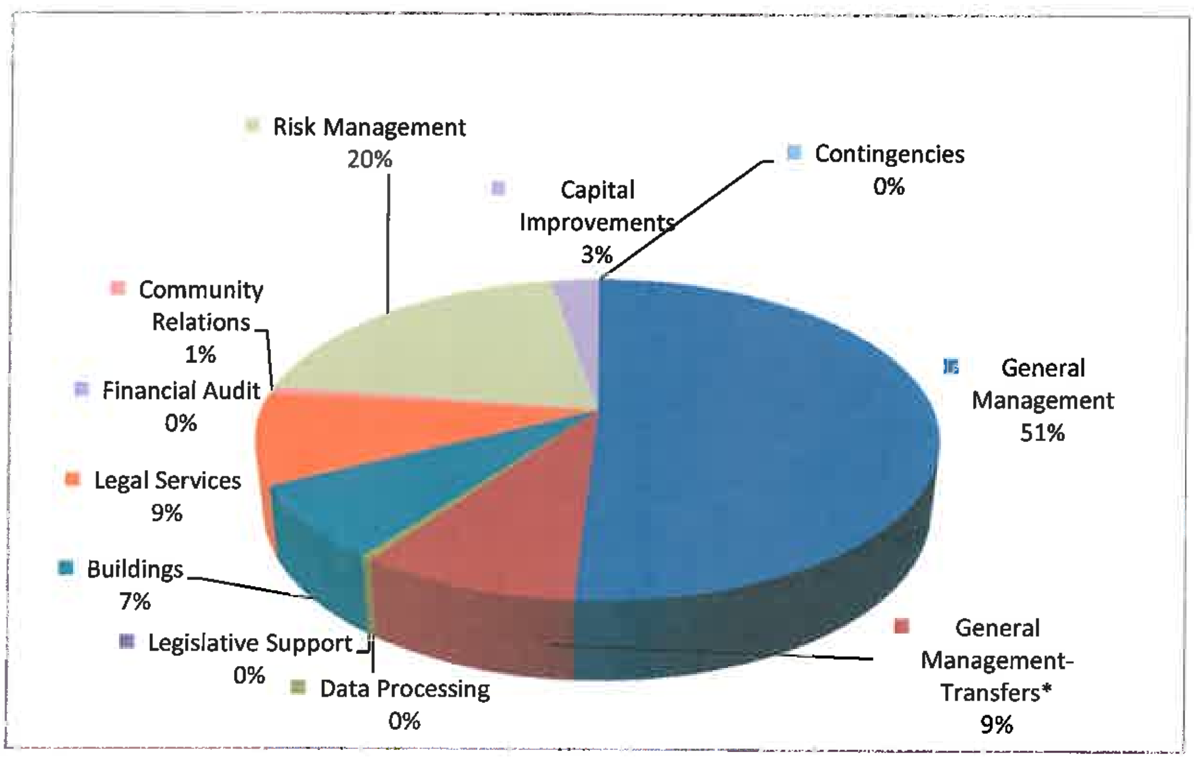
Difference from Budget 13-14 to Proposed 14-15:	$	(1,750)	-7.38%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(8,161)	-34.43%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	6,411	41.26%

Administration Department Budget
Fiscal Year 2014-15

Program	**Description**	FY 2013-14 **Budget**	FY 2014-15 **Budget**
455	General Management	$ 602,056	$ 615,157
455	General Management-Transfers*	109,178	106,730
460	Data Processing	5,450	5,450
461	Legislative Support	-	-
466	Buildings	54,582	88,823
470	Legal Services	160,000	110,000
471	Financial Audit	6,750	-
475	Community Relations	10,602	9,213
480	Risk Management	240,695	240,665
485	Capital Improvements	145,162	33,162
490	Contingencies	-	-
	Total	$ 1,334,475	$ 1,209,200

* Includes transfers to other funds

Percent Difference -9.39%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Administration-General Management								
	Personnel Services								
01-10-455-101	Salaries	97,258		67,699	72,962	73,500	39,483	73,500	73,500
01-10-455-102	Overtime	(109)	3,661	3,613	3,752	5,000		5,000	5,000
01-10-455-104	Part Time - Clerical	2,162			4,324		5,324		
01-10-455-106	Management Analyst	14,352	20,307	48,680	52,603	52,473	26,202	52,473	52,473
01-10-455-126	Salaries - Clerical	65,896	107,896	63,334	65,838	67,513	35,575	67,513	67,513
01-10-455-131	Personal Recruitment		2,135		789		542	542	500
01-10-455-141	Employee Benefit - Medical Insurance	34,431	33,257	45,273	42,301	18,156	22,120	18,156	19,452
01-10-455-144	Employee Benefit - Unemployment Insur	169	397	1,014	1,033	1,179	46	1,179	564
01-10-455-147	Employee Benefit - Medicare	3,191	2,301	3,001	3,293	2,878	1,768	2,878	2,878
01-10-455-151	I M R F	26,549	22,436	31,805	38,285	40,500	21,677	41,958	38,099
01-10-455-155	SLEP Pension (moved to Police)	21,260	60,362	36,245					
01-10-455-161	Social Security FICA	10,084	9,955	10,827	11,838	12,306	6,646	12,306	12,306
* TOTAL	Personnel Services	275,243	261,707	311,491	297,015	273,505	159,383	275,505	272,285
	Contractual Services								
01-10-455-201	Phone - Telephones	12,253	13,512	15,184	16,797	13,900	7,460	15,480	15,480
01-10-455-225	Maintenance - Radio			-					
01-10-455-231	Rent - Storage	7,088		-					
01-10-455-265	Census								
01-10-455-266	Codify Ordinances	954	3,274	5,511	2,979	3,000	755	3,000	3,000
01-10-455-267	Document Storage	-	-	-	-	-	-		-
* TOTAL	Contractual Services	20,295	16,786	20,695	19,776	16,900	8,215	18,480	18,480
	Supplies & Materials								
01-10-455-301	Office Supplies	11,708	9,667	10,874	9,933	10,900	3,057	6,300	10,000
01-10-455-302	Printing & Publish	2,010	610	1,803	3,128	1,650	2,179	2,206	2,300
01-10-455-303	Gas-Oil-Wash-Mileage	524	1,330	1,471	1,742	2,761	84	2,761	2,800
01-10-455-304	Schools-Conference Travel	1,571	1,654	2,054	1,309	2,040	1,620	2,040	2,040
01-10-455-305	Strategic Organizational Planning				-				
01-10-455-307	Fees Dues Subscriptions	16,518	14,454	11,675	10,792	15,010	13,934	15,010	15,010
01-10-455-311	Postage & Meter Rent	3,746	3,261	6,320	8,138	4,455	3,272	4,455	6,955
01-10-455-315	Copy Service	3,309	3,530	5,062	3,199	3,200	2,460	3,525	3,500
01-10-455-355	Commissary Provision	656	1,274	1,411	625	1,000	1,628	2,080	2,000
* TOTAL	Supplies & Materials	40,042	35,780	40,670	38,866	41,016	28,233	38,377	44,605
	Equipment-Office								
01-10-455-409	Maintenance - Vehicles	89	80	678	1,016	1,000	304	1,000	1,000
01-10-455-410	Maintenance - Vehicles Engines	5,162							
01-10-455-411	Maintenance - Equipment	-	1,014	-	-	1,000	-	750	750
* TOTAL	Equipment-Office	5,251	1,094	678	1,016	2,000	304	1,750	1,750
	Other Expenditures								
01-10-455-505	Cash - Over Or Short	7	78	(37)	(2)		(1)		
01-10-455-506	Transfer to 2008 Bond Fund - DS			46,586	107,946	109,178	23,479	109,178	106,730
01-10-455-507	Transfer to Land Acq, Facility Exp & Re			3,165,000					
01-10-455-510	Contribution To TIF								
01-10-455-511	Transfer to Capital Projects Fund								
01-10-455-512	Sales Tax Rebate								
01-10-455-513	Sales Tax Rebate- Town Center	190,990	265,977	267,912	298,529	268,635	-	324,716	278,037
* TOTAL	Other Expenditures	190,997	266,055	3,479,461	406,473	377,813	23,478	433,894	384,767
** TOTAL	Administration-General Management	531,828	581,422	3,852,995	763,146	711,234	219,613	768,006	721,887
	Administration-Data Processing								
	Contractual Services								
01-10-460-212	E.D.P. Software	1,774	1,998	1,829	3,058	1,500	1,166	1,532	1,500
01-10-460-213	GIS				276	-	184	184	
01-10-460-263	Maintenance - Office Machines	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	1,774	1,998	1,829	3,334	1,500	1,350	1,716	1,500
	Supplies & Materials								
01-10-460-305	Personnel Training	-	250	-		250			250
01-10-460-306	Consulting Services	20,000	3,206	2,835	4,402	3,200	-	3,126	3,200
01-10-460-331	Operating Supplies	176	358	257	117	500	-	-	500
* TOTAL	Supplies & Materials	20,176	3,814	3,092	4,519	3,950	-	3,126	3,950
** TOTAL	Administration-Data Processing	21,950	5,812	4,921	7,353	5,450	1,350	4,842	5,450

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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Administration-Legislative Support								
	Personnel Services								
01-10-461-116	Salary - President & Board Of Trustees	-	-	-		-	-	-	-
01-10-461-122	Salary - Village Clerk	-	-	-		-	-	-	-
* TOTAL	Personnel Services	-	-	-	-	-	-	-	-
** TOTAL	Administration-Legislative Support	-	-	-	-	-	-	-	-
	Administration-Buildings								
	Contractual Services								
01-10-466-228	Maintenance - Building (one for all 3)	36,008	41,356	37,211	78,712	39,182	32,905	39,182	58,773
01-10-466-235	Nicor Gas (7760)	5,264	4,771	4,063	4,673	3,500	687	4,000	5,250
01-10-466-236	Nicor Gas (835)	-	-	-	-	-	-	-	500
01-10-466-237	Nicor Gas (825)	-	-	-	-	-	-	-	1,250
01-10-466-240	Energy (ComEd - 835)	-	-	-	-	-	-	4,226	4,250
01-10-466-241	Energy (ComEd - 825)	-	-	-	-	-	-	-	500
01-10-466-250	Sanitary (7760)	-	-	-	-	-	-	-	300
01-10-466-251	Sanitary (835)	-	-	-	-	-	-	-	300
01-10-466-252	Sanitary (825)	-	-	-	-	-	-	-	300
01-10-466-293	Landscape - Village Hall	1,870	3,003	4,689	226	4,000	993	4,000	6,000
* TOTAL	Contractual Services	43,142	49,130	45,963	83,612	46,682	34,585	51,408	77,423
	Supplies & Materials								
01-10-466-351	Building Maintenance Supplies	10,510	7,713	6,687	6,436	7,600	3,221	7,600	11,400
01-10-466-385	Sanitary User Charge (MOVE ABOVE)	322	335	284	277	300	152	300	-
* TOTAL	Supplies & Materials	10,832	8,048	6,971	6,713	7,900	3,373	7,900	11,400
** TOTAL	Administration-Buildings	53,974	57,178	52,934	90,325	54,582	37,958	59,308	88,823
	Administration-Legal Services								
	Contractual Services								
01-10-470-239	Fees - Village Attorney	90,766	84,938	140,780	89,460	100,000	32,255	70,000	90,000
01-10-470-241	Fees - Special Attorney	-	6,692	3,512	4,365	5,000	-	5,000	5,000
01-10-470-242	Fees - Labor Counsel	43,981	20,409	46,601	31,244	55,000	-	10,000	15,000
* TOTAL	Contractual Services	134,747	112,039	190,893	125,069	160,000	32,255	85,000	110,000
** TOTAL	Administration-Legal Services	134,747	112,039	190,893	125,069	160,000	32,255	85,000	110,000
	Administration-Financial Audit								
	Contractual Services								
01-10-471-252	Financial Services	-	-	1,750	1,750	1,750	-	-	-
01-10-471-253	Consulting Fees	102,426	58,109	5,513	-	5,000	-	-	-
* TOTAL	Contractual Services	102,426	58,109	7,263	1,750	6,750	-	-	-
** TOTAL	Administration-Financial Audit	102,426	58,109	7,263	1,750	6,750	-	-	-
	Administration-Community Relations								
	Supplies & Materials								
01-10-475-365	Public Relations	2,494	4,155	5,116	4,711	2,810	2,029	2,860	3,513
01-10-475-366	Newsletter	6,886	-	45	73	5,292	-	-	3,000
01-10-475-367	Appreciation Dinners	-	-	-	-	-	-	-	-
01-10-475-368	Dinner Dance	-	-	-	-	-	-	-	-
01-10-475-369	Home Page	-	-	-	-	-	-	-	-
01-10-475-370	Meals-On-Wheels	1,500	1,500	1,500	1,500	1,500	-	1,500	1,500
01-10-475-372	Senior Citizen Taxi Program	750	750	525	1,250	1,000	500	1,000	1,200
01-10-475-373	Community Events	-	-	-		-	-	-	-
* TOTAL	Supplies & Materials	11,630	6,405	7,186	7,535	10,602	2,529	5,360	9,213
** TOTAL	Administration-Community Relations	11,630	6,405	7,186	7,535	10,602	2,529	5,360	9,213
	Administration-Risk Management								
	Contractual Services								
01-10-480-272	Insurance - IRMA	174,002	195,478	211,331	205,709	224,020	-	200,694	223,990
01-10-480-273	Self Insurance - Deductible	-	-	527	531	2,500	-	2,500	2,500
01-10-480-274	Claims Expense	-	-	-	-	-	-		
01-10-480-275	Bonds - Self Insurance	-	-	-	-	-	-	-	-
01-10-480-276	Wellness	2,807	2,843	1,609	2,961	14,175	1,694	2,071	14,175
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	-		-	-	-	-
* TOTAL	Contractual Services	176,809	198,321	213,467	209,201	240,695	1,694	205,265	240,665
** TOTAL	Administration-Risk Management	176,809	198,321	213,467	209,201	240,695	1,694	205,265	240,665
	Administration-Capital Improvement								
	Capital Expenditures								
01-10-485-602	Building Improvements	10,612	1,800	9,925	20,487	24,000	672	672	-
01-10-485-611	Furniture & Office Equipment	-	-	22,347	170	500	-	500	500
01-10-485-625	Vehicles - New & Other	-	-	-	-	-	-	-	-
01-10-485-641	EDP Operating Equipment	1,690	2,590	135	4,357	120,662	33,969	94,662	32,662
01-10-485-651	Land Acquisition	-	-	-	22,000	-	-	-	-
* TOTAL	Capital Expenditures	12,302	4,390	32,407	47,013	145,162	34,641	95,834	33,162
** TOTAL	Administration-Capital Improvement	12,302	4,390	32,407	47,013	145,162	34,641	95,834	33,162

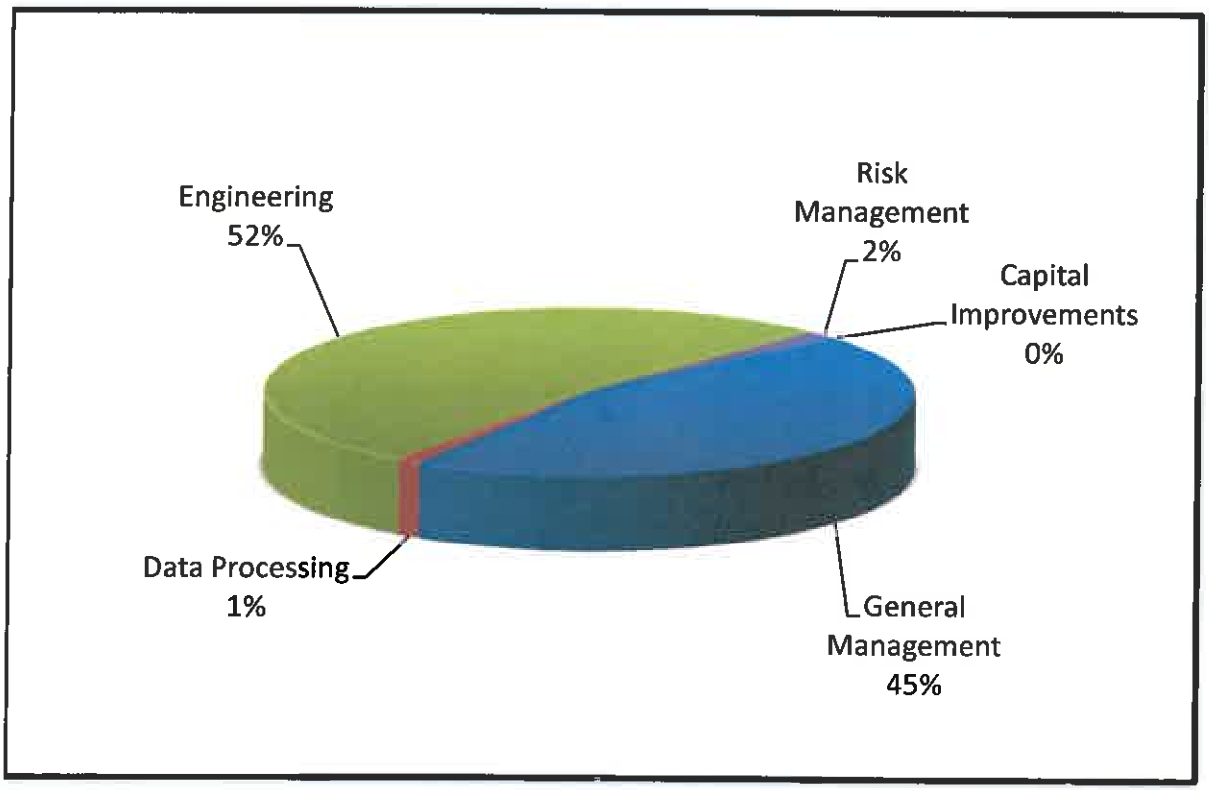
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Administration Contingencies								
01-10-490-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total-Administration	1,045,666	1,023,676	4,362,066	1,251,392	1,334,475	330,040	1,223,615	1,209,200

Difference from Budget 13-14 to Proposed 14-15:	$	(125,275)	-9.4%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(110,860)	-8.3%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(14,415)	-1.2%

Planning & Economic Development Department Budget
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
510	General Management	$ 51,000	$ 77,717
515	Data Processing	2,500	2,000
520	Engineering	75,950	90,900
535	Risk Management	2,500	2,500
540	Capital Improvements	497	496
544	Contingencies	-	-
	Total	$ 132,447	$ 173,613
	Percent Difference		31.08%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Planning & Dev-General Management								
	Personnel Services								
01-15-510-101	Salaries - Permanent Employees	61,604	(357)	-	-	-	-	-	-
01-15-510-102	Overtime	120	240	-	-	1,050	-	-	1,050
01-15-510-104	Part Time Clerical	-	-	-	-	-	-	-	-
01-15-510-126	Salaries - Clerical	23,796	23,705	24,391	24,879	25,403	12,685	25,403	25,403
01-15-510-141	Employee Benefits - Medical	13,007	8,928	8,643	8,828	8,918	4,571	8,918	9,578
01-15-510-144	Employee Benefits - Unemployment	117	105	23	205	197	32	197	94
01-15-510-147	Employee Benefits - Medicare	1,225	330	334	340	384	174	384	384
01-15-510-151	IMRF	11,771	3,755	3,998	4,608	5,398	2,546	5,398	5,078
01-15-510-161	Social Security FICA	5,238	1,410	1,426	1,453	1,640	744	1,640	1,640
* TOTAL	Personnel Services	116,878	38,116	38,815	40,313	42,990	20,752	41,940	43,227
	Contractual Services								
01-15-510-201	Telephones	-	-	-	-	-	-	-	-
01-15-510-231	Rental - Storage	-	-	-	-	-	-	-	-
01-15-510-232	Consultants-Design & Other	-	-	7,500	110	5,000	-	5,000	31,500
* TOTAL	Contractual Services	-	-	7,500	110	5,000	-	5,000	31,500
	Supplies & Materials								
01-15-510-301	Office Supplies	225	16	933	23	200	16	200	200
01-15-510-302	Printing & Publishing	2,751	1,763	1,569	1,708	1,300	361	1,300	1,560
01-15-510-303	Gas-Oil-Wash-Mileage	82	-	23	-	-	-	-	-
01-15-510-304	Schools Conference Travel	3,277	-	37	-	-	-	-	-
01-15-510-307	Fees Dues Subscriptions	424	314	196	642	475	82	380	380
01-15-510-311	Postage & Meter Rent	493	333	234	206	250	38	250	250
01-15-510-335	Camera Supplies	-	-	-	-	-	-	-	-
01-15-510-340	Plan Commission Compensation	-	-	125		785	174	521	600
* TOTAL	Supplies & Materials	7,252	2,426	3,117	2,578	3,010	671	2,651	2,990
	Equipment-Office								
01-15-510-401	Operating Equipment	-	-	-	-	-	-	-	-
01-15-510-409	Maintenance - Vehicles	-	-	-	-	-	-	-	-
01-15-510-411	Maintenance - Radio Equip	-	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-	-	-
** TOTAL	Planning & Dev-General Management	124,130	40,542	49,432	43,001	51,000	21,423	49,591	77,717
	Planning & Dev Data Processing								
	Contractual Services								
01-15-515-212	EDP Software	-	-	-	209	-	-	-	-
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	209	-	-	-	-
	Supplies & Materials								
01-15-515-305	EDP Personal Training	-	-	-	-	500	-	500	500
01-15-515-306	Consulting Services	2,000	2,425	-	-	2,000	-	1,500	1,500
* TOTAL	Supplies & Materials	2,000	2,425	-	-	2,500	-	2,000	2,000
	Equipment								
01-15-515-401	EDP Operating Equipment	-	-	-	-	-	-	-	-
* TOTAL	Operating Equipment	-	-	-	-	-	-	-	-
** TOTAL	Planning & Dev Data Processing	2,000	2,425	-	209	2,500	-	2,000	2,000
	Planning & Dev Engineering								
	Contractual Services								
01-15-520-229	Rent - Meeting Room	-	-	-	-	150	-	150	150
01-15-520-245	Fees - Engineering	1,636	1,155	305	1,374	3,000	-	3,000	3,000
01-15-520-246	Fees - Court Reporter	2,041	2,266	995	1,419	1,800	701	1,800	1,800
01-15-520-247	Reimb. Exp. - Engineering	-	1,398	-	-	-	-	-	-
01-15-520-254	Plan Review - Engineer	7,218	6,828	15,567	7,277	10,000	1,757	10,000	10,000
01-15-520-255	Plan Review - Structural	-	-	-	-	-	-	-	-
01-15-520-257	Plan Review - Planner	5,740	57,245	55,269	66,060	55,000	25,227	55,000	68,750
01-15-520-258	Plan Review - Traffic Consultant	585	10,252	8,064	5,403	6,000	-	6,000	7,200
* TOTAL	Contractual Services	17,220	79,144	80,200	81,534	75,950	27,685	75,950	90,900
** TOTAL	Planning & Dev Engineering	17,220	79,144	80,200	81,534	75,950	27,685	75,950	90,900
	Planning & Dev Risk Management								
	Contractual Services								
01-15-535-273	Self Insurance - Deductible	-	-	-	-	2,500	-	2,500	2,500
* TOTAL	Contractual Services	-	-	-	-	2,500	-	2,500	2,500
** TOTAL	Planning & Dev Risk Management	-	-	-	-	2,500	-	2,500	2,500

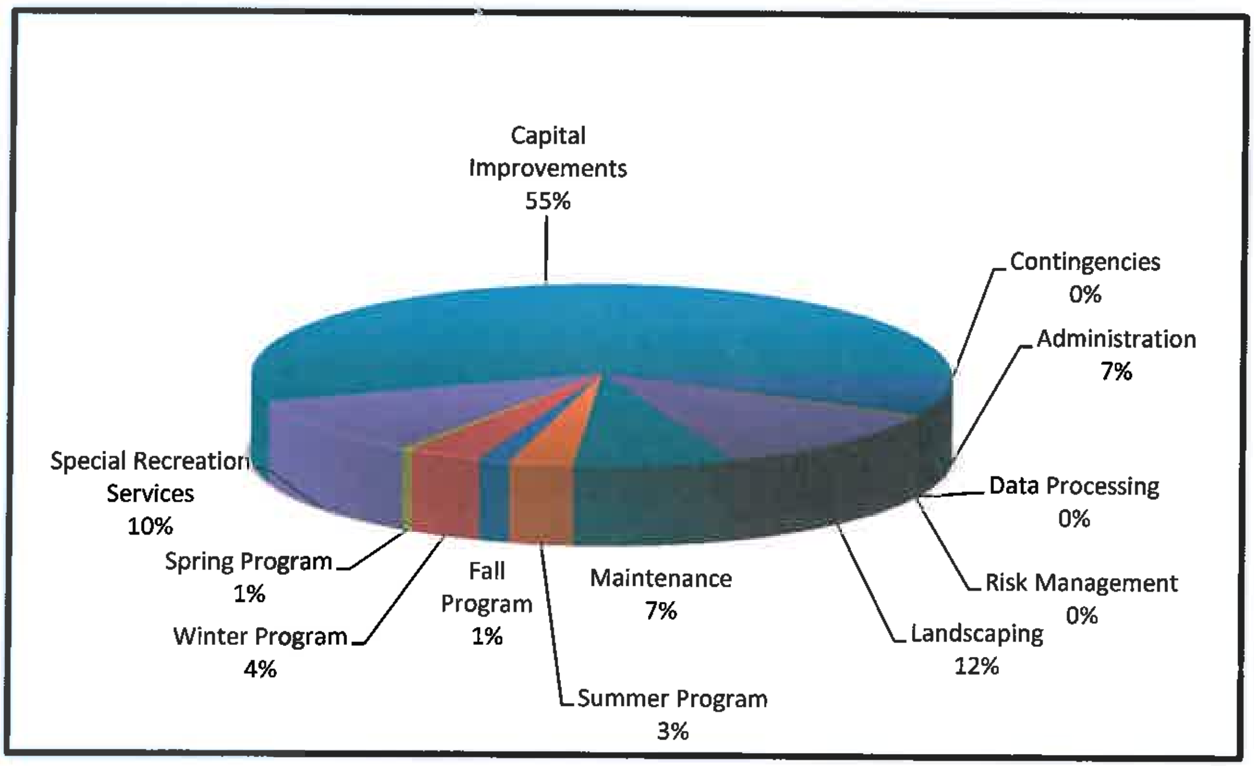
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Planning & Dev Capital Improvements								
	Capital Expenditures								
01-15-540-611	Furniture & Office Equipment	-	-	-	-	-	-	-	-
01-15-540-625	Vehicles - New & Other	-	-	-	-	-	-	-	-
01-15-540-641	EDP New Equipment	591	622	-	3,259	497	496	496	496
* TOTAL	Capital Expenditures	591	622	-	3,259	497	496	496	496
** TOTAL	Planning & Dev Capital Improvements	591	622	-	3,259	497	496	496	496
	Planning & Dev Contingencies								
	Contingencies								
01-15-544-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total- Planning & Development	143,941	122,733	129,632	128,003	132,447	49,604	130,537	173,613

Difference from Budget 13-14 to Proposed 14-15:	$	41,166	31.08%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(1,910)	-1.44%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	43,076	33.00%

Parks and Recreation Budget
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
550	Administration	$ 50,127	$ 51,831
555	Data Processing	400	400
560	Risk Management	2,500	2,500
565	Landscaping	80,375	82,799
570	Maintenance	45,496	52,942
575	Summer Program	21,955	21,066
580	Fall Program	10,703	10,268
585	Winter Program	23,906	25,153
586	Spring Program	-	3,352
590	Special Recreation Services	76,508	73,930
595	Capital Improvements	331	400,331
599	Contingencies	-	-
	Total	$ 312,301	$ 724,572
	Percent Difference		132.01%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Parks & Recreation -Administration								
	Personnel Services								
01-20-550-101	Salaries - Permanent Employees	59,902	60,062	31,711	32,521	33,432	18,387	33,482	33,482
01-20-550-102	Overtime	-	-	-	-	-	-	-	-
01-20-550-104	Part Time Clerical	-	-	-	-	-	-	-	-
01-20-550-141	Employee Benefits - Medical	850	850	-	-	-	308	-	-
01-20-550-144	Employee Benefits - Unemployment	163	336	578	562	551	371	551	263
01-20-550-147	Employee Benefits - Medicare	987	946	596	544	485	405	485	485
01-20-550-148	Life Ins Benefit - Appointed/Elected	-	-	-	-	860	-	924	925
01-20-550-151	IMRF	6,971	8,096	5,562	5,790	5,772	4,435	5,772	5,430
01-20-550-161	Social Security FICA	4,222	4,046	2,548	2,324	2,076	1,734	2,076	2,076
* TOTAL	Personnel Services	73,095	74,336	40,995	41,740	43,226	25,640	43,290	42,661
	Supplies & Materials								
01-20-550-201	Emergency Telephone Line	-	-	-	-	100	-	-	100
01-20-550-301	Office Supplies	259	134	149	129	200	119	150	200
01-20-550-302	Printing & Publishing	9,030	8,988	6,528	6,405	360	2,987	6,829	4,860
01-20-550-303	Gas-Oil-Wash-Mileage	189	197	244	218	266	13	266	266
01-20-550-304	Schools-Conferences-Travel	-	10	47	-	100	1	1	325
01-20-550-306	Reimburse Personal Expenses	-	-	-	-	-	-	-	-
01-20-550-307	Fees Dues Subscript	239	244	259	244	275	244	275	275
01-20-550-311	Postage & Meter Rent	7,544	5,525	4,539	5,699	5,600	1,688	5,600	3,144
* TOTAL	Supplies & Materials	17,261	15,098	11,766	12,695	6,901	5,052	13,121	9,170
** TOTAL	Parks & Recreation-Administration	90,356	89,434	52,761	54,435	50,127	30,692	56,411	51,831
	Parks & Recreation-Data Processing								
	Contractual Services								
01-20-555-212	E.D.P. Software	-	-	-	141	400	-	200	400
01-20-555-263	Maintenance - Office Machines	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	141	400	-	200	400
	Supplies & Materials								
01-20-555-305	Personnel Training	-	-	-	-	-	-	-	-
01-20-555-306	Consulting Services	-	-	-	-	-	-	-	-
01-20-555-331	Operating Supplies	-	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-	-	-	-
** TOTAL	Parks & Recreation-Data Processing	-	-	-	141	400	-	200	400
	Parks & Recreation-Risk Management								
	Contractual Services								
01-20-560-273	Self Insurance - Deductible	-	-	-	-	2,500	-	-	2,500
* TOTAL	Contractual Services	-	-	-	-	2,500	-	-	2,500
** TOTAL	Parks & Recreation-Risk Management	-	-	-	-	2,500	-	-	2,500
	Parks & Recreation-Landscaping								
	Contractual Services								
01-20-565-245	Fees - Engineering	1,870	-	-	-	1,000	-	-	1,000
* TOTAL	Contractual Services	1,870	-	-	-	1,000	-	-	1,000
	Supplies & Materials								
01-20-565-341	Park Landscape Supplies	17,776	13,769	11,825	13,643	15,650	6,044	15,650	15,400
01-20-565-342	Landscape Maintenance Services	57,409	53,911	48,572	36,416	60,225	34,219	60,225	62,899
01-20-565-352	Memorial Program Reimb Expenses	-	1,153	1,835	-	3,500	711	711	3,500
* TOTAL	Supplies & Materials	75,185	68,833	62,232	50,059	79,375	40,974	76,586	81,799
** TOTAL	Parks & Recreation-Landscaping	77,055	68,833	62,232	50,059	80,375	40,974	76,586	82,799
	Parks & Recreation-Maintenance								
	Personnel Services								
01-20-570-102	Overtime	3,701	5,026	6,170	4,464	3,200	6,908	8,110	7,000
01-20-570-103	Part Time Labor	-	-	-	-	8,000	63	8,140	10,080
* TOTAL	Personnel Services	3,701	5,026	6,170	4,464	11,200	6,971	16,250	17,080
	Contractual Services								
01-20-570-232	Engineering	-	-	-	-	-	-	-	-
01-20-570-234	Rent - Equipment	1,627	1,330	1,497	1,618	1,253	460	1,253	907
01-20-570-279	Trash Removal	-	-	-	-	155	-	155	155
01-20-570-281	Contracted Maintenance	24,493	21,675	24,979	19,957	23,238	16,256	23,238	24,400
* TOTAL	Contractual Services	26,120	23,005	26,476	21,575	24,646	16,716	24,646	25,462
	Supplies & Materials								
01-20-570-331	Maintenance Supplies	2,430	3,172	7,050	9,809	9,500	7,789	9,500	10,200
01-20-570-345	Uniforms	-	-	164	98	150	252	252	200
* TOTAL	Supplies & Materials	2,430	3,172	7,214	9,907	9,650	8,041	9,752	10,400

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Equipment								
01-20-570-411	Maintenance - Equipment	468	113	-	-	-	-	-	-
* TOTAL	Equipment Maintenance	468	113	-	-	-	-	-	-
** TOTAL	Parks & Recreation-Maintenance	32,719	31,316	39,860	35,946	45,496	31,728	50,648	52,942
	Parks & Recreation-Summer Program								
	Personnel Services								
01-20-575-111	Recreation Instructors	1,358	1,393	1,644	1,723	2,370	1,703	1,300	2,253
01-20-575-119	Summer Program Materials & Services	7,446	8,537	11,389	14,941	15,043	12,047	12,047	14,271
* TOTAL	Personnel Services	8,804	9,930	13,033	16,664	17,413	13,750	13,847	16,524
	Contractual Services								
01-20-575-232	Rent - Facility	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-	-	-
	Other Expenditures								
01-20-575-517	Seniors Program	4,000	4,000	4,100	4,410	4,542	-	4,452	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,100	4,410	4,542	-	4,452	4,542
** TOTAL	Parks & Recreation-Summer Program	12,804	13,930	17,133	21,074	21,955	13,750	18,299	21,066
	Parks & Recreation-Fall Program								
	Personnel Services								
01-20-580-111	Recreation Instructors	743	86	47	117	665	-	665	642
01-20-580-118	Fall Program Materials & Services	6,725	6,818	6,456	6,453	5,386	2,582	5,386	5,084
* TOTAL	Personnel Services	7,468	6,904	6,503	6,570	6,051	2,582	6,051	5,726
	Contractual Services								
01-20-580-232	Facility Rental	-	-	-	-	110	-	-	-
* TOTAL	Contractual Services	-	-	-	-	110	-	-	-
	Other Expenditures								
01-20-580-517	Seniors	4,000	4,000	4,200	4,410	4,542	-	4,542	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,200	4,410	4,542	-	4,542	4,542
** TOTAL	Parks & Recreation-Fall Program	11,468	10,904	10,703	10,980	10,703	2,582	10,593	10,268
	Parks & Recreation-Winter Program								
	Personnel Services								
01-20-585-112	Recreation Instructors	1,799	102	747	680	760	961	1,300	680
01-20-585-121	Winter Program Materials & Services	6,360	8,310	7,916	13,713	10,914	6,810	9,500	6,580
01-20-585-150	Children's Special Events - Other	4,006	3,275	5,408	5,210	7,170	5,063	14,000	2,730
01-20-585-151	Family Special Event - Movie Night	-	-	-	-	-	-	-	1,321
01-20-585-152	Family Special Event - Tree Lighting	-	-	-	-	-	-	-	7,000
01-20-585-153	Family Special Event - Back To School	-	-	-	-	-	-	-	1,000
01-20-585-154	Family Special Event - Race	-	-	-	-	-	-	-	1,000
* TOTAL	Personnel Services	12,165	11,687	14,071	19,603	18,844	12,834	24,800	20,311
	Contractual Services								
01-20-585-232	Rent - Facility	-	650	410	290	520	-	300	300
* TOTAL	Contractual Services	-	650	410	290	520	-	300	300
	Other Expenditures								
01-20-585-517	Seniors Program	4,000	4,000	4,200	4,430	4,542	-	4,542	4,542
* TOTAL	Other Expenditures	4,000	4,000	4,200	4,430	4,542	-	4,542	4,542
** TOTAL	Parks & Recreation-Winter Program	16,165	16,337	18,681	24,323	23,906	12,834	29,642	25,153
	Parks & Recreation-Spring Program								
	Personnel Services								
01-20-586-112	Recreation Instructors - Spring	-	-	-	-	-	-	-	357
01-20-586-121	Spring Program Materials & Services	-	-	-	-	-	-	-	2,995
* TOTAL	Personnel Services	-	-	-	-	-	-	-	3,352
** TOTAL	Parks & Recreation-Spring Program	-	-	-	-	-	-	-	3,352
	Special Recreation Services								
	Other Expenditures								
01-20-590-518	Special Rec Assoc Program Dues	31,781	33,530	35,207	34,584	36,833	17,540	35,081	37,360
01-20-590-520	ADA Recreation Accommodations	14,166	7,532	6,290	8,268	12,375	4,480	12,375	11,175
01-20-590-521	ADA Park Improvements	-	-	-	1,832	27,300	6,315	24,459	25,395
* TOTAL	Other Expenditures	45,947	41,062	41,497	44,684	76,508	28,335	71,915	73,930
** TOTAL	Special Recreation Services	45,947	41,062	41,497	44,684	76,508	28,335	71,915	73,930
	Parks & Recreation Capital Improvements								
	Capital Expenditures								
01-20-595-641	EDP Equipment	865	661	-	2,173	331	331	331	331
01-20-595-643	Pond Improvements	417	-	-	-	-	-	-	-
01-20-595-691	Recreation Equipment	67,281	-	-	-	-	-	-	-
01-20-595-692	Landscaping	1,193	-	-	-	-	-	-	-
01-20-595-693	Court Improvements	-	56,100	-	-	-	-	-	-
01-20-595-694	Maintenance - Parking Facilities	-	-	-	14,669	-	-	-	-
01-20-595-695	Park Improvements-Neighborhood Parks	3,870	189	51,707	39,226	-	1,440	1,440	400,000
01-20-595-696	Community Park Development	-	-	690	-	-	-	-	-
* TOTAL	Capital Expenditures	73,626	56,950	52,397	56,068	331	1,771	1,771	400,331
** TOTAL	Parks & Recreation Capital Improvement	73,626	56,950	52,397	56,068	331	1,771	1,771	400,331

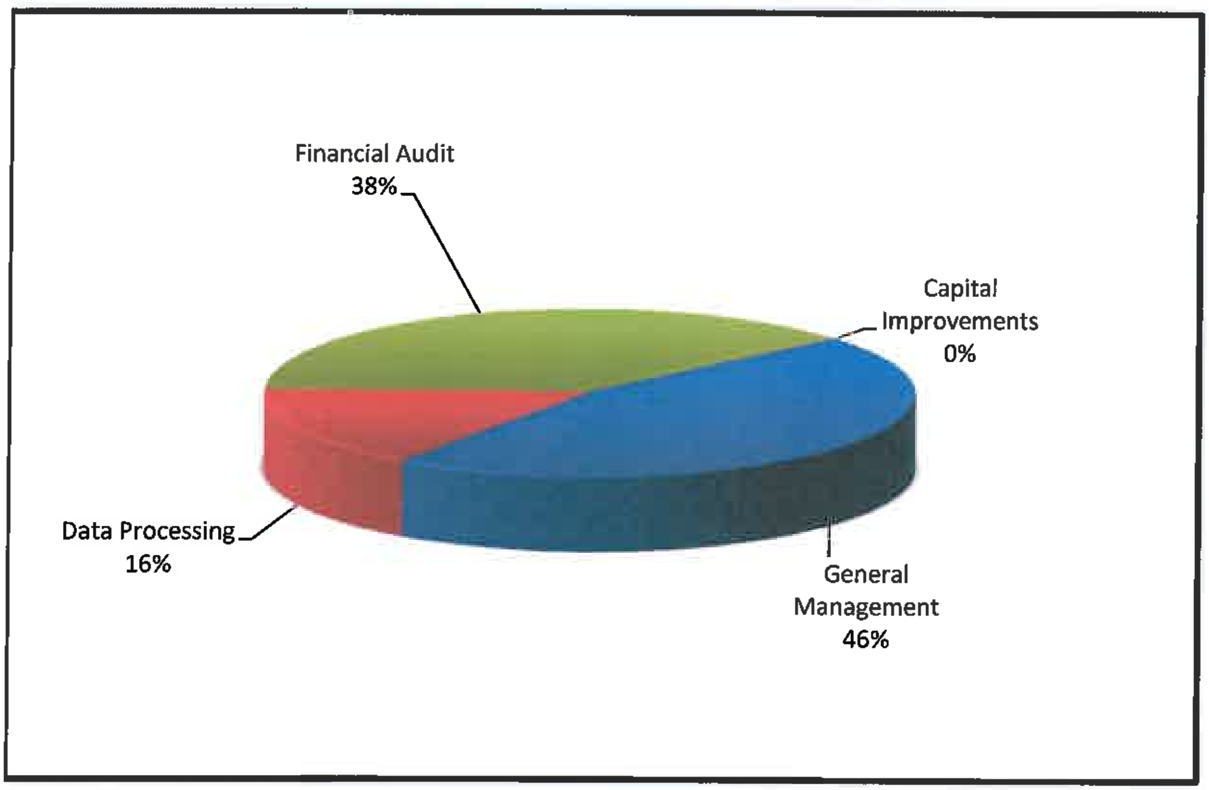
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Parks & Recreation Contingencies								
	Contingencies								
01-20-599-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Parks & Recreation Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total - Parks & Recreation	360,140	328,766	295,264	297,710	312,301	162,666	316,065	724,572

Difference from Budget 13-14 to Proposed 14-15:	$	412,271	132.01%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	3,764	1.19%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	408,507	129.25%

Finance Department Budget
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
610	General Management	$ 133,745	$ 139,829
615	Data Processing	50,185	47,835
620	Financial Audit	112,800	116,584
625	Capital Improvements	993	993
629	Contingencies	-	-
	Total	$ 297,723	$ 305,241
	Percent Difference		2.53%



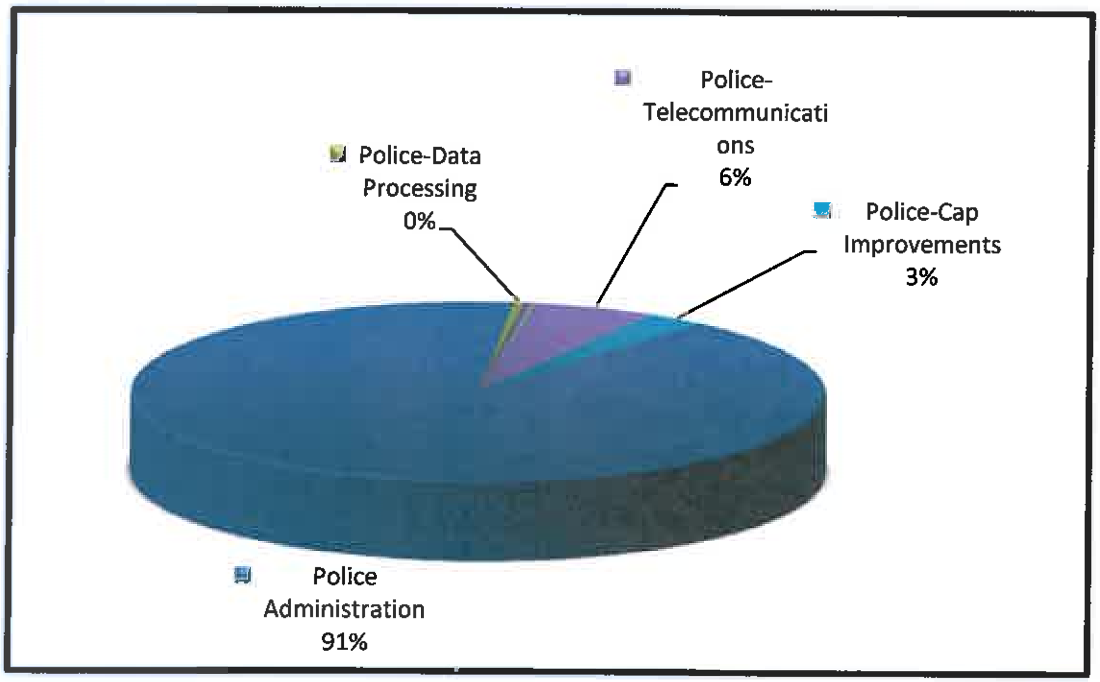
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Finance-General Management								
	Personnel Services								
01-25-610-101	Salaries	102,452	101,799	-	-	-	-	-	-
01-25-610-102	Overtime	-	465	-	102	1,000	1,312	1,350	1,500
01-25-610-104	Part Time - Clerical	-	9,916	16,747	11,844	19,625	4,961	10,641	23,985
01-25-610-126	Salaries - Financial Analyst	96,409	77,673	61,836	63,072	64,403	32,158	64,403	64,400
01-25-610-141	Employee Benefit - Medical Insurance	15,523	16,234	17,590	17,774	17,880	9,212	17,880	19,198
01-25-610-144	Employee Benefit - Unemployment Insu	230	347	260	360	992	285	992	536
01-25-610-147	Employee Benefit - Medicare	2,773	2,715	1,084	1,043	1,233	530	1,233	1,303
01-25-610-151	IMRF	27,024	28,645	10,163	11,701	13,345	6,718	13,345	12,649
01-25-610-161	Social Security FICA	11,821	9,759	4,633	4,458	5,272	2,267	5,272	5,573
* TOTAL	Personnel Services	256,237	247,553	112,313	110,854	123,750	57,443	115,116	129,144
	Contractual Services								
01-25-610-201	Phone - Telephones	816	362	-	-	-	-	-	-
01-25-610-231	Rent - Storage	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	816	362	-	-	-	-	-	-
	Supplies & Materials								
01-25-610-301	Office Supplies	2,370	1,724	3,908	1,890	3,800	664	1,000	3,000
01-25-610-302	Printing & Publish	1,872	1,916	860	855	875	-	1,025	1,000
01-25-610-303	Gas-Oil-Wash-Mileage	147	174	-	-	-	-	-	-
01-25-610-304	Schools-Conference Travel	989	452	-	(55)	500	-	300	500
01-25-610-307	Fees Dues Subscriptions	3,885	3,102	2,719	4,978	4,570	2,086	5,705	5,885
01-25-610-311	Postage & Meter Rent	184	269	260	209	250	175	300	300
01-25-610-315	Copy Service	84	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	9,531	7,637	7,747	7,878	9,995	2,925	8,330	10,685
	Equipment-Office								
01-25-610-409	Maintenance - Vehicles	-	-	-	-	-	-	-	-
01-25-610-411	Maintenance - Equipment	-	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	-	-	-	-	-	-	-	-
** TOTAL	Finance-General Management	265,584	255,552	120,060	118,732	133,745	60,368	123,446	139,829
	Finance-Data Processing								
	Contractual Services								
01-25-615-212	E.D.P. Software	12,956	11,511	10,254	10,349	14,375	7,326	14,375	13,335
01-25-615-213	Village-Wide IT Software/Licenses	-	-	-	-	-	-	-	7,890
01-25-615-263	Maintenance - Office Machines	729	1,571	-	418	610	-	-	610
* TOTAL	Contractual Services	13,685	13,082	10,254	10,767	14,985	7,326	14,375	21,835
	Supplies & Materials								
01-25-615-305	Personnel Training	-	-	-	-	500	-	-	500
01-25-615-306	IT Consulting Services	15,000	25,000	19,935	25,484	25,000	12,500	25,000	25,000
01-25-615-307	ERP Consulting Services	-	-	-	-	9,200	-	9,200	-
01-25-615-331	Operating Supplies	717	318	-	91	500	143	500	500
* TOTAL	Supplies & Materials	15,717	25,318	19,935	25,575	35,200	12,643	34,700	26,000
** TOTAL	Finance-Data Processing	29,402	38,400	30,189	36,342	50,185	19,969	49,075	47,835
	Finance-Financial Audit								
	Contractual Services								
01-25-620-251	Audit Services	19,591	20,500	25,800	22,900	23,600	17,000	21,368	22,084
01-25-620-252	Financial Services	-	-	88,324	80,702	89,200	39,940	105,031	94,500
* TOTAL	Contractual Services	19,591	20,500	114,124	103,602	112,800	56,940	126,399	116,584
** TOTAL	Finance-Financial Audit	19,591	20,500	114,124	103,602	112,800	56,940	126,399	116,584
	Finance-Capital Improvement								
	Capital Expenditures								
01-25-625-602	Building Improvements	-	-	-	-	-	-	-	-
01-25-625-611	Furniture & Office Equipment	-	-	-	170	-	-	-	-
01-25-625-625	Vehicles - New & Other	-	-	-	-	-	-	-	-
01-25-625-641	EDP Equipment	1,874	1,052	-	6,518	993	993	993	993
* TOTAL	Finance-Capital Improvement	1,874	1,052	-	6,687	993	993	993	993
** TOTAL	Finance-Capital Improvement	1,874	1,052	-	6,687	993	993	993	993
	Finance Contingencies								
01-25-629-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Finance Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total-Finance	316,451	315,504	264,373	265,363	297,723	138,270	299,913	305,241

Difference from Budget 13-14 to Proposed 14-15:	$	7,518	2.53%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	2,190	0.74%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	5,328	1.78%

Police Department Budget
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
630	Police Administration	$ 4,051,455	$ 4,185,974
635	Police-Bldg Construction-Remodeling	-	-
640	Police-Data Processing	19,600	19,600
645	Police-Risk Management	12,500	12,500
650	Police-Patrol Service	61,750	2,300
655	Police-Investigative Services	1,350	1,350
660	Police-Traffic Safety	4,716	4,850
665	Police-E S D A Coordinator	750	750
670	Police-Crime Prevention	5,500	5,500
675	Police-Telecommunications	226,500	266,340
680	Police-Cap Improvements	94,802	127,571
685	Police Contingencies	-	-
	Total	$ 4,478,923	$ 4,626,735
	Percent Difference		3.30%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Police Administration								
	Personnel Services								
01-30-630-101	Salaries - Permanent Employees	2,315,323	2,146,052	2,292,361	1,827,019	1,837,482	919,602	1,927,382	2,089,912
01-30-630-102	Overtime	199,326	173,713	217,192	266,328	265,000	189,031	285,000	275,000
01-30-630-103	Overtime - Special Detail & Grants	43,328	36,199	21,111	15,631	30,000	8,419	17,000	23,000
01-30-630-104	Part Time - Clerical	-	14,886	20,049	17,881	23,409	10,248	22,339	23,405
01-30-630-106	Intern	-	-	-	-	-	-	-	-
01-30-630-126	Salaries - Clerical	190,106	136,504	137,697	141,429	144,405	72,053	144,935	144,286
01-30-630-127	Over-Time - Clerical	7,208	8,721	7,399	6,018	14,400	2,974	4,233	11,000
01-30-630-141	Employee Benefit - Medical Insurance	326,784	353,971	327,986	289,673	319,748	152,607	319,748	363,400
01-30-630-144	Employee Benefit - Unemployment Ins	2,443	6,544	9,449	9,720	9,753	941	2,962	5,227
01-30-630-147	Employee Benefit - Medicare	27,469	27,129	29,070	27,376	30,472	15,189	30,472	34,643
01-30-630-151	I M R F	26,976	23,843	23,862	27,332	32,403	15,058	30,116	29,807
01-30-630-155	Police Pension	420,551	552,139	505,426	581,988	525,016	262,508	525,016	519,915
01-30-630-156	SLEP Pension	-	-	-	41,237	168,030	133,431	133,431	-
01-30-630-161	Social Security FICA	11,878	9,842	10,174	10,059	11,297	5,175	11,297	11,079
* TOTAL	Personnel Services	3,571,392	3,489,543	3,601,776	3,261,689	3,411,415	1,787,236	3,453,931	3,530,674
	Contractual Services								
01-30-630-201	Phone - Telephones	24,095	23,048	25,241	28,104	25,000	10,746	25,000	27,000
01-30-630-202	Accreditation	280	4,363	15,844	4,195	4,250	-	4,250	16,000
01-30-630-231	Storage Space	-	-	-	-	-	-	-	-
01-30-630-236	Radio Paging Systems	-	-	-	-	-	-	-	-
01-30-630-238	FIAT	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
01-30-630-241	Fees - Special Attorney	11,528	11,682	11,484	12,312	11,800	1,056	11,800	11,800
01-30-630-242	DuPage Children's Center	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
01-30-630-243	Dumeg Contributions	13,520	-	-	-	-	-	-	-
01-30-630-245	Firing Range	2,878	275	3,453	1,302	3,000	50	1,500	2,000
01-30-630-246	Red Light Adjudicator	5,675	6,008	5,318	3,980	7,000	2,303	7,000	7,000
01-30-630-247	Red light Camera Fees	128,557	234,954	265,205	269,700	269,700	112,375	269,700	269,700
01-30-630-248	Red light Camera Fees Com Ed	354	2,089	1,934	2,098	2,400	1,043	2,400	2,400
01-30-630-249	Red light Camera Credit Card Fees	1,905	7,117	12,837	14,091	7,000	5,909	11,000	12,000
* TOTAL	Contractual Services	195,792	296,036	347,316	342,282	336,650	139,982	339,150	354,400
	Supplies & Materials								
01-30-630-301	Office Supplies	4,979	4,657	4,876	5,198	6,800	1,485	6,800	6,600
01-30-630-302	Printing & Publishing	4,985	5,721	3,376	3,226	5,450	2,762	5,450	5,450
01-30-630-303	Gas-Oil-Wash-Mileage	68,894	75,150	88,631	83,845	92,300	2,963	86,000	92,300
01-30-630-304	Schools-Conference Travel	20,386	13,484	12,706	12,102	19,990	7,461	15,000	23,000
01-30-630-305	Tuition Reimbursement	2,945	-	-	-	6,750	559	1,500	5,000
01-30-630-306	Reimburse Personal Expenses	-	-	-	-	-	-	-	-
01-30-630-307	Fees-Dues-Subscriptions	7,317	7,712	12,663	9,935	9,600	9,415	10,600	11,000
01-30-630-311	Postage & Meter Rent	4,090	2,652	2,264	1,941	4,500	954	3,000	3,000
01-30-630-315	Copy Service	2,824	4,404	2,290	2,491	4,000	936	2,500	4,000
01-30-630-331	Operating Supplies	5,082	5,638	3,558	2,036	6,000	1,887	6,000	6,000
01-30-630-345	Uniforms	23,583	26,512	23,914	28,879	27,200	9,339	25,000	28,750
01-30-630-346	Ammunition	10,280	9,808	19,955	11,740	20,000	38	20,000	15,000
* TOTAL	Supplies & Materials	155,365	155,738	174,233	161,393	202,590	37,799	181,850	200,100
	Equipment Office								
01-30-630-401	Operating Equipment	17,319	12,421	15,312	19,885	22,000	4,044	22,000	22,000
01-30-630-405	Furniture & Office Equipment	459	436	527	412	500	-	500	500
01-30-630-409	Maintenance - Vehicles	51,962	69,045	53,439	63,028	72,000	12,454	72,000	72,000
01-30-630-421	Maintenance - Radio Equipment	6,431	2,335	3,324	135	6,300	-	6,300	6,300
* TOTAL	Equipment-Office	76,171	84,237	72,602	83,460	100,800	16,498	100,800	100,800
** TOTAL	Police Administration	3,998,720	4,025,554	4,196,427	3,848,824	4,051,455	1,981,515	4,075,731	4,185,974
	Police-Bldg Construction-Remodeling								
	Contractual Services								
01-30-635-288	Bldg Construction-Remodeling	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-	-	-
** TOTAL	Police-Bldg Construction-Remodeling	-	-	-	-	-	-	-	-
	Police-Data Processing								
	Police Contractual Services								
01-30-640-212	EDP-Software	3,450	3,500	3,949	5,421	6,600	2,105	6,600	6,600
01-30-640-263	EDP-Equip. Maintenance	-	910	1,000	149	11,000	-	11,000	11,000
* TOTAL	Contractual Services	3,450	4,410	4,949	5,570	17,600	2,105	17,600	17,600
	Supplies & Maintenance								
01-30-640-305	EDP-Personal Training	-	-	-	-	-	-	-	-
01-30-640-306	Consulting Services	1,667	-	-	-	2,000	-	1,000	2,000
* TOTAL	Supplies & Materials	1,667	-	-	-	2,000	-	1,000	2,000
	Operating Equipment								
01-30-640-401	EDP-Operating Equipment	-	-	-	-	-	-	-	-
* TOTAL	Equipment Office	-	-	-	-	-	-	-	-
** TOTAL	Police-Data Processing	5,117	4,410	4,949	5,570	19,600	2,105	18,600	19,600

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

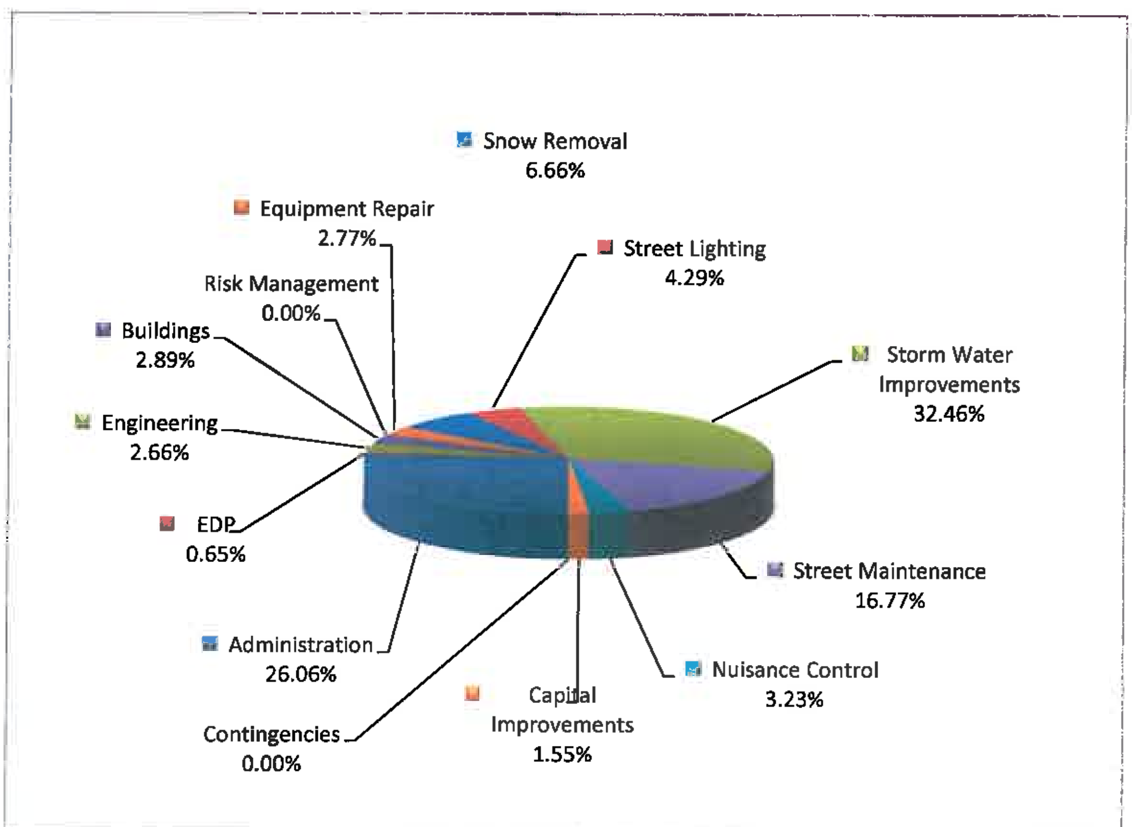
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Police-Risk Management								
	Contractual Services								
01-30-645-273	Self Ins - Deductible	1,744	8,043	10,137	272	12,500	2,456	7,500	12,500
01-30-645-275	Bonds-Self Insurance	-	-	-	-	-	-	-	-
TOTAL	Contractual Services	1,744	8,043	10,137	272	12,500	2,456	7,500	12,500
TOTAL	Police-Risk Management	1,744	8,043	10,137	272	12,500	2,456	7,500	12,500
	Police-Patrol Service								
	Personnel Services								
01-30-650-107	Part Time - Matron	-	-	-	-	-	-	-	-
TOTAL	Personnel Services	-	-	-	-	-	-	-	-
	Contractual Services								
01-30-650-268	Animal Control	640	-	855	746	750	640	750	800
TOTAL	Contractual Services	640	-	855	746	750	640	750	800
	Supplies & Materials								
01-30-650-342	Liquor Violations	-	-	-	-	500	-	-	-
01-30-650-343	Jail Supplies	856	694	799	185	1,000	-	750	1,000
01-30-650-345	Uniforms	-	224	-	-	-	31	-	-
01-30-650-346	DUI Draw Lab	-	-	-	-	500	-	-	-
01-30-650-348	Drug Forfeiture Exp. - State	-	2,763	8,982	37,408	500	-	-	500
01-30-650-349	Drug Forfeiture Exp. - Federal	-	6,132	77,992	46,838	58,500	2,256	54,361	-
TOTAL	Supplies & Materials	856	9,813	87,773	84,431	61,000	2,287	55,111	1,500
	Equipment-Office								
01-30-650-401	Operating Equipment	-	-	-	-	-	-	-	-
TOTAL	Equipment-Office	-	-	-	-	-	-	-	-
TOTAL	Police-Patrol Service	1,496	9,813	88,628	85,177	61,750	2,927	55,861	2,300
	Police-Investigative Services								
	Contractual Services								
01-30-655-236	Radio Paging Systems	-	-	-	-	-	-	-	-
TOTAL	Contractual Services	-	-	-	-	-	-	-	-
	Supplies & Materials								
01-30-655-335	Camera Supplies	76	244	-	321	350	-	350	350
01-30-655-339	Confidential Funds	-	250	250	70	1,000	-	500	1,000
01-30-655-345	Uniforms	-	-	-	-	-	-	-	-
01-30-655-347	Subpoena Fees	-	-	-	-	-	-	-	-
TOTAL	Supplies & Materials	76	494	250	391	1,350	-	850	1,350
	Equipment-Office								
01-30-655-401	Operating Equipment	-	-	-	-	-	-	-	-
01-30-655-405	Furniture & Office Equipment	-	-	-	-	-	-	-	-
TOTAL	Equipment-Office	-	-	-	-	-	-	-	-
TOTAL	Police-Investigative Services	76	494	250	391	1,350	-	850	1,350
	Police-Traffic Safety								
	Personnel Services								
01-30-660-105	Part Time - Crossing Guard	4,264	4,365	4,390	4,515	4,716	1,618	4,716	4,850
TOTAL	Personnel Services	4,264	4,365	4,390	4,515	4,716	1,618	4,716	4,850
	Supplies & Materials								
01-30-660-345	Uniforms	-	-	-	-	-	-	-	-
TOTAL	Supplies & Materials	-	-	-	-	-	-	-	-
TOTAL	Police-Traffic Safety	4,264	4,365	4,390	4,515	4,716	1,618	4,716	4,850
	Police-E S D A Coordinator								
01-30-665-263	Siren Maintenance	541	541	541	716	750	541	750	750
TOTAL	Supplies & Materials	541	541	541	716	750	541	750	750
TOTAL	Police-E S D A Coordinator	541	541	541	716	750	541	750	750
	Police - Crime Prevention								
	Supplies & Materials								
01-30-670-302	Printing	37	336	-	-	1,000	-	1,000	1,000
01-30-670-331	Commodities	6,978	4,482	4,872	4,365	4,500	3,070	4,500	4,500
TOTAL	Supplies & Materials	7,015	4,818	4,872	4,365	5,500	3,070	5,500	5,500
TOTAL	Police-Crime Prevention	7,015	4,818	4,872	4,365	5,500	3,070	5,500	5,500
	Police Telecommunications								
	Contractual Services								
01-30-675-235	Radio Dispatching	259,748	256,001	251,905	215,169	226,000	110,274	226,000	266,340
01-30-675-263	Equipment Maintenance	-	-	-	-	-	-	-	-
TOTAL	Contractual Services	259,748	256,001	251,905	215,169	226,000	110,274	226,000	266,340
	Operating Equipment								
01-30-675-401	Operating Equipment	-	-	-	-	500	-	-	-
TOTAL	Operating Equipment	-	-	-	-	500	-	-	-
TOTAL	Police-Telecommunications	259,748	256,001	251,905	215,169	226,500	110,274	226,000	266,340

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Police-Capital Improvements								
	Capital Expenditures								
01-30-680-611	Furniture & Office Equipment	28,867	5,875	4,596	-	12,500	8,059	8,059	-
01-30-680-622	Radio Equipment	-	-	-	-	-	-	-	13,000
01-30-680-625	New Vehicles	33,317	57,913	987	-	78,000	72,123	72,123	104,000
01-30-680-641	EDP New Equipment	5,841	4,746	2,015	28,243	4,302	4,302	4,302	10,571
01-30-680-642	Copy Machine	-	-	-	-	-	-	-	-
* TOTAL	Capital Expenditures	68,025	68,534	7,598	28,243	94,802	84,484	84,484	127,571
** TOTAL	Police-Capital Improvements	68,025	68,534	7,598	28,243	94,802	84,484	84,484	127,571
	Police Contingencies								
	Contingencies								
01-30-685-799	Contingencies	-	-	-	-	-	-	-	-
	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Police Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Police Department	4,346,746	4,382,573	4,569,697	4,193,242	4,478,923	2,188,990	4,479,992	4,626,735

Difference from Budget 13-14 to Proposed 14-15:	$	147,812	3.30%
Difference from Budget 13-14 to Estimated Actual 14-15:	$	1,069	0.02%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	146,743	3.28%

Public Works Budget
Fiscal Year 2014-15

Program	Description		FY 2013-14 Budget		FY 2014-15 Budget
710	Administration	$	275,859	$	259,835
715	EDP		4,000		6,500
720	Engineering		21,500		26,500
725	Buildings		13,331		28,829
730	Risk Management		-		-
735	Equipment Repair		22,430		27,663
740	Snow Removal		56,450		66,450
745	Street Lighting		37,746		42,732
750	Storm Water Improvements		335,595		323,623
755	Street Maintenance		158,278		167,243
760	Nuisance Control		31,715		32,210
765	Capital Improvements		155,497		15,496
770	Contingencies		-		-
	Total	$	1,112,401	$	997,081
	Percent Difference				-10.37%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Public Works-Administration								
	Personnel Services								
01-35-710-101	Salaries - Permanent Employees	130,652	137,726	114,483	118,408	117,969	64,196	117,969	112,661
01-35-710-102	Overtime	21,266	32,628	16,684	18,418	17,680	9,597	17,680	18,122
01-35-710-103	Part Time - Labor	15,301	8,370	9,992	8,537	16,000	12,880	16,000	20,580
01-35-710-126	Salaries - Clerical	25,092	24,850	25,693	26,206	26,759	27,228	37,552	20,648
01-35-710-141	Employee Benefits - Medical	12,279	18,198	20,609	21,032	17,905	9,130	17,905	12,098
01-35-710-144	Employee Benefits - Unemployment	280	684	979	1,261	786	437	786	376
01-35-710-147	Employee Benefits - Medicare	2,770	2,399	2,405	2,456	2,587	1,646	2,587	2,494
01-35-710-151	I M R F	24,340	30,611	26,225	30,158	33,139	20,275	33,139	29,067
01-35-710-161	Social Security FICA	11,776	11,953	9,779	9,922	11,061	6,856	11,730	10,665
* TOTAL	Personnel Services	243,756	267,919	226,849	236,399	243,886	152,245	255,348	226,711
	Contractual Services								
01-35-710-201	Telephones	2,287	1,895	1,857	1,742	2,592	1,285	2,592	2,592
01-35-710-236	Radio Paging Systems	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	2,287	1,895	1,857	1,742	2,592	1,285	2,592	2,592
	Supplies & Materials								
01-35-710-301	Office Supplies	455	883	677	633	550	521	715	715
01-35-710-302	Printing & Publishing	2,520	955	670	749	2,058	563	1,544	1,544
01-35-710-303	Gas-Oil-Wash-Mileage	17,281	16,374	17,885	20,819	17,873	121	17,873	17,873
01-35-710-304	Schools Conference Travel	72	520	-	1,830	3,500	1,531	3,500	3,500
01-35-710-306	Reimburse Personal Expense	526	424	227	-	300	-	300	300
01-35-710-307	Fees Dues Subscriptions	50	205	328	259	300	-	300	300
01-35-710-311	Postage & Meter Rent	1,728	1,194	915	1,825	1,500	1,062	1,500	1,500
01-35-710-335	Camera Supplies	-	-	-	-	-	-	-	-
01-35-710-345	Uniforms	2,221	1,933	3,383	3,446	3,000	3,908	4,500	4,500
* TOTAL	Supplies & Materials	24,853	22,488	24,085	29,561	29,081	7,706	30,232	30,232
	Equipment-Office								
01-35-710-405	Furniture & Office Equipment	159	579	-	832	300	20	300	300
01-35-710-421	Maintenance - Telephone Equipment	-	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	159	579	-	832	300	20	300	300
** TOTAL	Public Works Administration	271,055	292,881	252,791	268,534	275,859	161,256	288,472	259,835
	Electronic Data Processing								
	Contractual Services								
01-35-715-212	Software	-	-	-	346	-	-	-	-
01-35-715-263	Equipment Maintenance	225	1,153	559	968	500	447	500	500
* TOTAL	Contractual Services	225	1,153	559	1,314	500	447	500	500
	Supplies & Materials								
01-35-715-305	Personal Training	-	72	-	-	500	-	500	500
01-35-715-306	Consulting Services	1,000	-	792	-	500	-	500	500
* TOTAL	Supplies & Materials	1,000	72	792	-	1,000	-	1,000	1,000
	Equipment & Supplies								
01-35-715-401	Operating Supplies & Equipment	1,831	2,413	2,299	4,759	2,500	3,779	5,000	5,000
* TOTAL	Equipment & Supplies	1,831	2,413	2,299	4,759	2,500	3,779	5,000	5,000
** TOTAL	Public Works - EDP	3,056	3,638	3,650	6,073	4,000	4,226	6,500	6,500
	Public Works-Engineering								
	Contractual Services								
01-35-720-245	Fees - Engineering	68,600	47,415	33,505	11,197	20,000	12,003	20,000	25,000
01-35-720-247	Reimburse Expense -Engineering	1,024	-	-	-	-	-	-	-
01-35-720-254	Plan Review - Engineer	1,534	275	-	-	1,500	-	1,500	1,500
* TOTAL	Contractual Services	71,158	47,690	33,505	11,197	21,500	12,003	21,500	26,500
** TOTAL	Public Works Engineering	71,158	47,690	33,505	11,197	21,500	12,003	21,500	26,500
	Public Works-Building								
	Contractual Services								
01-35-725-412	Maintenance - Gas Tanks And Pumps	3,011	2,793	2,069	4,656	3,000	1,982	8,862	14,950
01-35-725-413	Maintenance - Garage	1,730	1,026	326	307	1,500	2,677	3,000	3,000
01-35-725-414	Maintenance - Salt Bins	-	-	1,989	221	500	-	500	500
01-35-725-415	Nicor Gas	4,459	4,430	3,242	3,309	4,000	436	4,000	4,000
01-35-725-416	Energy	-	-	-	-	-	-	-	-
01-35-725-417	Sanitary User Charge	222	109	68	52	236	42	236	236
01-35-725-418	Maintenance - PW Building	225	4,583	7,263	7,789	4,095	4,838	6,143	6,143
* TOTAL	Contractual Services	9,647	12,946	14,962	16,335	13,331	9,975	22,741	28,829
** TOTAL	Public Works-Building	9,647	12,946	14,962	16,335	13,331	9,975	22,741	28,829

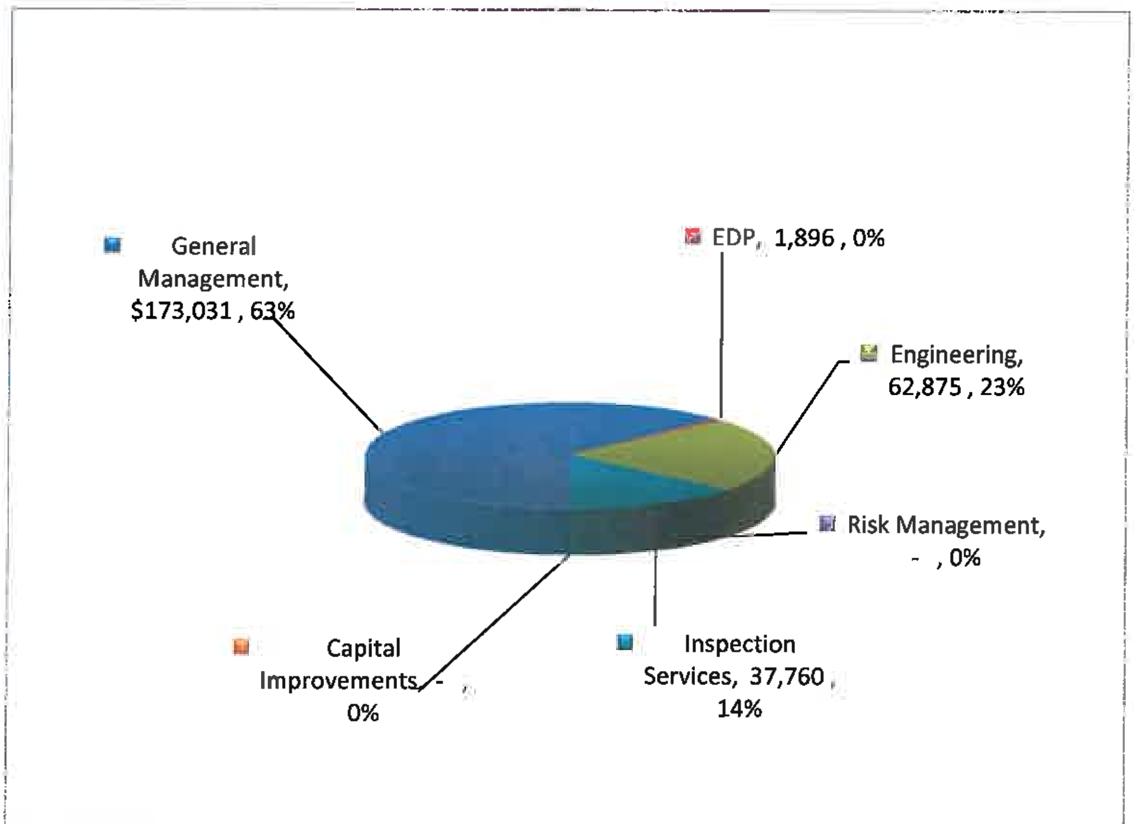
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Public Works-Risk Management								
	Contractual Services								
01-35-730-272	Self Ins - Deductible	7,500	65	161	-	-	1,094	-	-
* TOTAL	Contractual Services	7,500	65	161	-	-	1,094	-	-
** TOTAL	Public Works-Risk Management	7,500	65	161	-	-	1,094	-	-
	Public Works-Equipment Repair								
	Equipment-Office								
01-35-735-409	Maintenance - Vehicles	12,832	21,495	20,925	20,159	20,930	15,119	26,136	26,163
01-35-735-411	Maintenance - Equipment	1,514	1,426	1,553	875	1,500	-	1,500	1,500
01-35-735-421	Maintenance - Radio Equipment	-	-	-	-	-	-	-	-
* TOTAL	Equipment-Office	14,346	22,921	22,478	21,034	22,430	15,119	27,636	27,663
** TOTAL	Public Works-Equipment Repair	14,346	22,921	22,478	21,034	22,430	15,119	27,636	27,663
	Public Works-Snow Removal								
	Contractual Services								
01-35-740-287	Snow Removal Contract	53,727	65,450	24,692	29,808	50,000	-	60,000	60,000
01-35-740-411	Maintenance - Equipment	6,238	2,630	7,556	5,568	6,250	-	6,250	6,250
* TOTAL	Contractual Services	59,965	68,080	32,248	35,376	56,250	-	66,250	66,250
	Material & Supplies								
01-35-740-306	Reimburse Personal Expenses	-	-	-	-	200	-	200	200
* TOTAL	Supplies & Materials	-	-	-	-	200	-	200	200
** TOTAL	Public Works-Snow Removal	59,965	68,080	32,248	35,376	56,450	-	66,450	66,450
	Public Works-Street Lighting								
	Contractual Services								
01-35-745-207	Energy - Street Light	18,201	23,598	20,159	21,102	20,800	8,141	20,800	20,800
01-35-745-223	Maintenance - Street Lights	7,758	8,923	12,232	9,264	9,972	4,015	19,944	14,958
01-35-745-224	Maintenance - Traffic Signals	1,454	1,734	5,874	7,543	6,974	1,525	6,974	6,974
* TOTAL	Contractual Services	27,413	34,255	38,265	37,909	37,746	13,681	47,718	42,732
** TOTAL	Public Works-Street Lighting	27,413	34,255	38,265	37,909	37,746	13,681	47,718	42,732
	Public Works-Storm Water Improvements								
	Contractual Services								
01-35-750-286	Jet Cleaning Culvert	5,092	5,362	4,984	6,945	5,625	5,358	8,438	8,438
01-35-750-289	Site Improvements - Ditching	10,145	11,091	8,998	7,218	10,050	1,071	10,050	13,367
01-35-750-290	Equipment Rental	-	-	225	633	750	699	750	750
* TOTAL	Contractual Services	15,237	16,453	14,207	14,796	16,425	7,628	19,238	22,555
	Supplies & Materials								
01-35-750-328	Street & Row Maintenance	58,871	41,145	33,830	61,852	58,320	57,730	67,068	67,068
01-35-750-329	Maintenance - Saw Mill Creek	-	-	-	-	500	-	500	750
01-35-750-338	Tree Maintenance	17,894	31,576	40,770	38,545	248,150	30,196	240,000	218,000
01-35-750-381	Storm Water Improvements Mat	9,857	21,929	7,365	4,023	12,200	13,962	15,250	15,250
* TOTAL	Supplies & Materials	86,622	94,650	81,965	104,420	319,170	101,888	322,818	301,068
** TOTAL	Public Works-Storm Water Improvement	101,859	111,103	96,172	119,216	335,595	109,516	342,056	323,623
	Public Works-Street Maintenance								
	Contractual Services								
01-35-755-279	Trash Removal	951	-	325	-	2,125	-	2,125	2,125
01-35-755-281	Route 83 Beautification	27,148	30,083	27,530	32,168	30,818	18,221	30,818	30,818
01-35-755-282	Reimb. Exp. - Construction	-	-	-	-	500	-	500	500
01-35-755-283	Reimb. Exp. - Other	3,415	1,044	1,733	3,168	3,415	900	1,800	1,800
01-35-755-284	Reimb. Exp. - Brush Pick-Up	16,480	19,908	15,840	16,220	25,000	14,350	22,750	23,750
01-35-755-290	Equipment Rental	-	401	-	-	750	-	750	750
* TOTAL	Contractual Services	47,994	51,436	45,428	51,556	62,608	33,471	58,743	59,743
	Supplies & Materials								
01-35-755-328	St & Row Maintenance Other	25,814	24,684	13,728	7,988	23,920	5,300	23,920	20,000
01-35-755-331	Operating Supplies - Rock Salt	95,867	59,277	26,107	49,956	60,000	-	60,000	75,000
01-35-755-332	J.U.L.I.E.	1,118	1,874	963	1,254	1,250	633	1,250	1,250
01-35-755-333	Road Signs	2,952	5,257	8,563	8,414	9,000	2,959	9,000	9,000
* TOTAL	Supplies & Materials	125,751	91,092	49,361	67,612	94,170	8,892	94,170	105,250
	Equipment								
01-35-755-401	Operating Equipment	1,297	1,098	289	490	1,500	3,127	3,750	2,250
* TOTAL	Equipment Office	1,297	1,098	289	490	1,500	3,127	3,750	2,250
** TOTAL	Public Works-Street Maintenance	175,042	143,626	95,078	119,658	158,278	45,490	156,663	167,243
	Nuisance Control								
	Contractual Services								
01-35-760-258	Pest Control	-	-	-	-	1,000	-	1,000	1,000
* TOTAL	Contractual Services	-	-	-	-	1,000	-	1,000	1,000
** TOTAL	Health-Nuisance Control	-	-	-	-	1,000	-	1,000	1,000

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Health-Mosquito Abatement								
	Contractual Services								
01-35-760-259	Mosquito Abatement	27,278	30,324	27,278	27,278	30,715	24,715	24,715	31,210
* TOTAL	Contractual Services	27,278	30,324	27,278	27,278	30,715	24,715	24,715	31,210
** TOTAL	Health-Mosquito Abatement	27,278	30,324	27,278	27,278	30,715	24,715	24,715	31,210
*** TOTAL	Total Nuisance Control	27,278	30,324	27,278	27,278	31,715	24,715	25,715	32,210
	Public Works-Capital Improvements								
	Capital Expenditures								
01-35-765-625	Vehicles - New & Other	-	-	29,375	-	35,000	-	35,000	15,000
01-35-765-626	Equipment	-	-	-	4,600	-	-	-	-
01-35-765-640	Landscape Improvements Entry Signs	-	-	-	-	120,000	-	-	-
01-35-765-641	EDP Equipment	865	757	-	13,001	497	496	496	496
01-35-765-642	Furniture & Office Equipment	-	-	-	-	-	-	-	-
01-35-765-684	Street Maintenance Contract	-	-	-	5,000	-	-	-	-
01-35-765-685	Street Improvements	-	-	-	-	-	-	-	-
* TOTAL	Capital Expenditures	865	757	29,375	22,601	155,497	496	35,496	15,496
** TOTAL	Public Works-Capital Improvements	865	757	29,375	22,601	155,497	496	35,496	15,496
	Public Works Contingencies								
	Contingencies								
01-35-770-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total - Public Works	769,184	768,286	645,963	685,211	1,112,401	397,571	1,040,947	997,081

Difference from Budget 13-14 to Proposed 14-15:	$	(115,320)	-10.37%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(71,454)	-6.42%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(43,866)	-4.21%

Building & Zoning Budget
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
810	General Management	$ 168,698	$ 173,031
815	EDP	1,400	1,896
820	Engineering	49,500	62,875
825	Risk Management	-	-
830	Inspection Services	27,800	37,760
835	Capital Improvements	497	-
840	Contingencies	-	-
	Total	$ 247,895	$ 275,562
	Percent Difference		11.16%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Building & Zoning-General Management								
	Personnel Services								
01-40-810-101	Salaries - Permanent Employees	64,077	62,417	65,547	66,858	68,266	34,089	68,266	68,266
01-40-810-102	Overtime	2,811	8,053	9,458	18,452	10,000	9,992	15,000	15,000
01-40-810-104	Part Time Clerical	-	-	-	-	-	-	-	-
01-40-810-126	Salaries - Clerical	23,796	23,705	24,391	24,879	25,403	12,685	25,403	25,403
01-40-810-141	Employee Benefits - Medical	21,903	24,053	25,681	26,703	26,810	13,843	26,810	28,788
01-40-810-144	Employee Benefits - Unemployment	117	347	541	599	590	32	590	282
01-40-810-147	Employee Benefits - Medicare	1,254	1,307	1,370	1,529	1,503	788	1,576	1,576
01-40-810-151	I M R F	12,353	15,028	16,320	20,468	21,153	11,393	21,153	20,283
01-40-810-161	Social Security FICA	5,359	5,592	5,857	6,536	6,427	3,370	6,737	6,737
TOTAL	Personnel Services	131,670	140,502	149,165	166,024	160,152	86,192	165,535	166,335
	Contractual Services								
01-40-810-201	Telephones	939	882	664	1,091	1,500	445	1,000	1,000
01-40-810-231	Rental - Storage	-	-	-	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-	-	-	-
TOTAL	Contractual Services	939	882	664	1,091	1,500	445	1,000	1,000
	Supplies & Materials								
01-40-810-301	Office Supplies	421	1,113	895	1,051	1,000	167	500	750
01-40-810-302	Printing & Publishing	956	190	424	-	500	315	500	500
01-40-810-303	Gas-Oil-Wash-Mileage	1,041	1,217	1,336	1,327	1,500	-	1,500	1,500
01-40-810-304	Schools Conference Travel	3,271	1,099	1,299	500	2,000	249	1,000	1,000
01-40-810-307	Fees Dues Subscriptions	601	345	823	925	489	225	489	489
01-40-810-311	Postage & Meter Rent	410	623	379	388	400	183	400	400
01-40-810-335	Camera Supplies	-	-	-	-	-	-	-	-
TOTAL	Supplies & Materials	6,700	4,587	5,156	4,192	5,889	1,139	4,389	4,639
	Equipment-Office								
01-40-810-401	Operating Equipment	5	210	-	404	300	-	300	200
01-40-810-409	Maintenance - Vehicles	142	628	857	-	857	-	857	857
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-	-	-	-
TOTAL	Equipment-Office	147	838	857	404	1,157	-	1,157	1,057
TOTAL	Building & Zoning-General Management	139,456	146,809	155,842	171,711	168,698	87,776	172,081	173,031
	Building & Zoning EDP								
	Contractual Services								
01-40-815-212	EDP Software	-	-	-	209	-	-	-	-
01-40-815-263	EDP Equipment Maintenance	-	295	-	-	250	-	250	250
TOTAL	Contractual Services	-	295	-	209	250	-	250	250
	Supplies & Materials								
01-40-815-305	EDP Personal Training	-	18	-	-	400	-	400	400
01-40-815-306	Consulting Services	1,000	-	-	-	750	-	750	750
TOTAL	Supplies & Materials	1,000	18	-	-	1,150	-	1,150	1,150
	Equipment								
01-40-815-401	EDP Operating Equipment	-	-	-	3,278	-	496	496	496
TOTAL	Operating Equipment	-	-	-	3,278	-	496	496	496
TOTAL	Building & Zoning EDP	1,000	313	-	3,487	1,400	496	1,396	1,896
	Building & Zoning Engineering								
	Contractual Services								
01-40-820-245	Fees - Engineering	-	935	330	1,222	3,000	1,065	3,000	3,000
01-40-820-246	Fees - Drainage Engineer	5,578	8,427	5,241	8,445	6,000	2,414	6,000	6,000
01-40-820-247	Reimburse Exp. - Engineering	6,405	-	-	-	1,000	-	500	500
01-40-820-254	Plan Review - Engineer	4,442	2,758	3,155	1,035	4,500	220	3,375	3,375
01-40-820-255	Plan Review - Structural	-	4,600	5,934	5,410	5,000	6,596	7,500	10,000
01-40-820-257	Plan Review - Planner	-	-	-	-	-	-	-	-
01-40-820-258	Plan Review - Building Code	23,444	40,098	32,440	33,913	20,000	14,702	25,000	30,000
01-40-820-259	Plan Review - Drainage Engineer	13,210	11,126	12,035	12,534	10,000	5,507	10,000	10,000
TOTAL	Contractual Services	53,079	67,944	59,135	62,559	49,500	30,504	55,375	62,875
TOTAL	Building & Zoning Engineering	53,079	67,944	59,135	62,559	49,500	30,504	55,375	62,875
	Building & Zoning Risk Management								
	Contractual Services								
01-40-825-273	Self Insurance - Deductible	-	-	-	-	-	-	-	-
TOTAL	Contractual Services	-	-	-	-	-	-	-	-
TOTAL	Building & Zoning Risk Management	-	-	-	-	-	-	-	-

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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Building & Zoning Inspection Services								
	Personnel Services								
01-40-830-109	Part Time Inspector	10,110	11,970	14,070	19,182	12,000	15,136	21,000	21,000
01-40-830-115	Plumbing Inspection	6,671	6,435	4,950	6,165	4,800	2,160	4,800	5,760
01-40-830-117	Elevator Inspection	6,792	6,704	5,732	5,703	7,000	3,310	7,000	7,000
01-40-830-119	Code Enforcement Inspection	3,448	4,772	2,135	-	4,000	-	4,000	4,000
* TOTAL	Personnel Services	27,021	29,881	26,887	31,050	27,800	20,606	36,800	37,760
** TOTAL	Building & Zoning Inspection Services	27,021	29,881	26,887	31,050	27,800	20,606	36,800	37,760
	Building & Zoning Capital Improvements								
	Capital Expenditures								
01-40-835-611	Furniture & Office Equipment	-	-	-	-	-	-	-	-
01-40-835-625	Vehicles - New & Other	-	-	-	-	-	-	-	-
01-40-835-641	EDP New Equipment	883	622	-	-	497	-	-	-
* TOTAL	Capital Expenditures	883	622	-	-	497	-	-	-
** TOTAL	Building & Zoning Capital Improvement	883	622	-	-	497	-	-	-
	Building & Zoning Contingencies								
	Contingencies								
01-40-840-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Building & Zoning Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Total- Building & Zoning	221,439	245,569	241,864	268,807	247,895	139,382	266,152	275,562

Difference from Budget 13-14 to Proposed 14-15:	$	27,667	11.16%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	18,257	7.36%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	9,410	3.54%

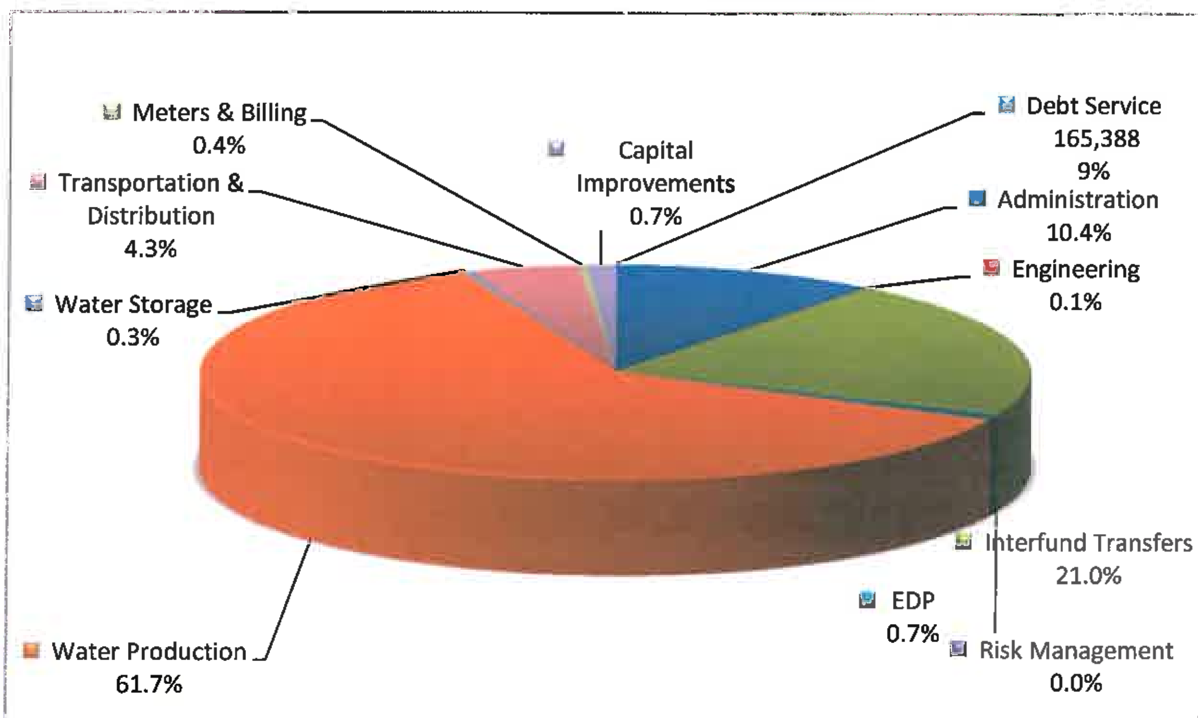
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	WATER FUND								
	REVENUES								
	Operating Revenue								
	Charges & Fees								
02-310-712	Water Sales	1,561,476	1,827,178	1,910,348	2,354,562	2,898,948	1,347,011	2,575,243	3,480,257
02-310-714	Water Meter Sales	3,177	1,983	75	1,330	2,000	1,052	2,000	2,400
02-310-716	Water Meter Read Sales	6,926	6,638	6,619	6,605	6,590	3,136	6,590	6,590
02-310-717	Other Revenue	626	500	1,643	450	1,000	750	1,000	1,000
02-310-719	Transfer From Capital Project Fund	-	-	-	-	-	-	-	-
02-310-720	Transfer From Water Cap Fund	108,312	-	-	-	-	-	-	-
* TOTAL	Charges & Fees	1,680,517	1,836,299	1,918,685	2,362,947	2,908,538	1,351,949	2,584,833	3,490,247
** TOTAL	Operating Revenue	1,680,517	1,836,299	1,918,685	2,362,947	2,908,538	1,351,949	2,584,833	3,490,247
	Non-Operating Revenue								
02-320-100	Other Income	-	-	-	150	-	-	-	-
02-320-108	Interest Income	7,526	3,204	2,288	1,372	1,000	327	655	750
02-320-109	Changes In Market Value	-	-	-	-	-	-	-	-
02-320-112	Contributed Revenues	-	-	-	-	-	-	-	-
02-320-113	Gain/Loss on Sale of Fixed Assets	-	-	(3,583)	-	-	-	-	-
* TOTAL	Other Income	7,526	3,204	(1,295)	1,522	1,000	327	655	750
	Charges & Fees								
02-320-713	Water Connection Fees	5,600	3,000	-	2,400	1,500	2,800	3,000	3,000
* TOTAL	Charges & Fees	5,600	3,000	-	2,400	1,500	2,800	3,000	3,000
** TOTAL	Non-Operating Revenue	13,126	6,204	(1,295)	3,922	2,500	3,127	3,655	3,750
*** TOTAL	Water Fund Revenues	1,693,643	1,842,503	1,917,390	2,366,869	2,911,038	1,355,076	2,588,488	3,493,997

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

Water Fund
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
401	Administration	$ 286,285	$ 272,582
405	Engineering	2,575	2,575
410	Interfund Transfers	640,436	549,407
415	Risk Management	-	-
417	EDP	30,977	18,977
420	Water Production	1,359,654	1,616,463
425	Water Storage	7,139	9,134
430	Transportation & Distribution	77,525	111,875
435	Meters & Billing	11,260	9,260
440	Capital Improvements	78,500	30,000
449	Contingencies-Debt Service	-	-
Total	Water Fund	$ 2,494,351	$ 2,620,273
	Percent Difference		5.05%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Water Fund								
	EXPENSES								
	Personal Services								
02-50-401-101	Salaries - Permanent Employees	132,866	145,966	104,410	109,332	117,969	64,196	117,969	112,661
02-50-401-102	Overtime	27,906	29,147	32,183	35,631	29,147	18,939	29,147	32,062
02-50-401-103	Part Time - Labor	13,297	7,946	9,392	8,614	16,000	12,755	16,000	20,580
02-50-401-126	Salaries - Clerical	25,986	27,053	26,237	26,939	26,759	27,228	37,551	20,648
02-50-401-141	Employee Benefits - Medical	12,703	18,768	22,011	21,617	13,087	9,402	18,087	12,233
02-50-401-144	Employee Benefits - Unemployment	265	684	146	1,261	1,179	437	1,179	376
02-50-401-147	Employee Benefits - Medicare	2,806	2,846	2,567	2,712	2,753	1,773	2,910	2,696
02-50-401-151	IMRF	24,957	29,987	28,124	33,458	35,224	22,150	35,224	30,943
02-50-401-161	Social Security FICA	11,912	11,753	10,474	11,014	11,772	7,401	12,441	11,529
* TOTAL	Personal Services	252,698	274,150	236,044	250,578	258,890	164,281	270,508	243,728
	Contractual Services								
02-50-401-201	Phone - Telephones	9,167	9,068	10,721	10,702	9,600	4,704	9,600	9,600
02-50-401-239	Fees - Village Attorney	-	-	-	-	1,000	-	1,000	1,000
* TOTAL	Contractual Services	9,167	9,068	10,721	10,702	10,600	4,704	10,600	10,600
	Supplies & Materials								
02-50-401-301	Office Supplies	2,416	1,244	1,695	1,544	1,490	1,594	1,639	1,639
02-50-401-302	Printing & Publishing	2,977	1,604	2,873	3,641	3,194	2,823	3,194	3,194
02-50-401-303	Gas-Oil-Wash-Mileage	3,335	2,384	5,588	5,253	3,611	-	3,611	3,611
02-50-401-304	Schools Conference Travel	156	-	1,103	1,910	1,500	1,690	2,250	2,250
02-50-401-306	Reimburse Personal Expenses	-	-	-	-	150	-	150	150
02-50-401-307	Fees Dues Subscriptions	1,357	325	1,713	2,192	750	325	750	750
02-50-401-311	Postage & Meter Rent	5,220	5,758	8,001	5,969	5,600	3,733	6,160	6,160
* TOTAL	Supplies & Materials	15,461	11,315	20,973	20,509	16,295	10,165	17,754	17,754
	Equipment-Office								
02-50-401-405	Furniture & Office Equipment	-	-	-	250	500	-	500	500
* TOTAL	Equipment Office	-	-	-	250	500	-	500	500
** TOTAL	Water Fund-Administration	277,326	294,533	267,738	282,039	286,285	179,150	299,362	272,582
	Water Fund-Engineering								
	Contractual Services								
02-50-405-245	Fees - Engineering	1,594	1,218	882	-	2,575	-	2,575	2,575
* TOTAL	Contractual Services	1,594	1,218	882	-	2,575	-	2,575	2,575
** TOTAL	Water Fund-Engineering	1,594	1,218	882	-	2,575	-	2,575	2,575
	Water Fund-Interfund Transfers								
	Other Expenditures								
02-50-410-501	Reimburse General Corporate Fund	427,282	416,418	395,115	389,423	414,058	207,029	414,058	429,181
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-	-	-	-
02-50-410-506	Transfer To Water Capital Improvement	-	34,100	281,560	67,480	175,000	-	175,000	70,000
02-50-410-507	Transfer To 2008 Bond Fund	64,214	51,118	50,158	50,798	51,378	11,289	51,378	50,226
* TOTAL	Other Expenditures	491,496	501,636	726,833	507,701	640,436	218,318	640,436	549,407
** TOTAL	Water Fund-Interfund Transfers	491,496	501,636	726,833	507,701	640,436	218,318	640,436	549,407
	Water Fund-Risk Management								
	Contractual Services								
02-50-415-273	Self Insurance - Deductible	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-	-	-	-
** TOTAL	Water Fund-Risk Management	-	-	-	-	-	-	-	-
	Water Fund EDP								
	Contractual Services								
02-50-417-212	EDP Software	8,721	9,408	9,113	9,863	27,650	5,924	23,913	15,650
02-50-417-263	EDP Equipment Maintenance	2,227	1,771	1,550	345	2,000	300	2,000	2,000
* TOTAL	Contractual Services	10,948	11,179	10,663	10,208	29,650	6,224	25,913	17,650
	Supplies & Materials								
02-50-417-305	EDP Personal Training	-	-	-	-	500	1,800	1,800	500
* TOTAL	Supplies & Materials	-	-	-	-	500	1,800	1,800	500
	Equipment								
02-50-417-401	EDP Operating Equipment	328	49	-	5,457	827	827	827	827
* TOTAL	Operating Equipment	328	49	-	5,457	827	827	827	827
** TOTAL	Water Fund EDP	11,276	11,228	10,663	15,665	30,977	8,851	28,540	18,977
	Water Fund-Water Production								
	Contractual Services								
02-50-420-206	Energy - Electric Pump	12,143	15,809	15,914	18,395	16,000	5,826	16,000	16,000
02-50-420-294	Landscape - Well 1&3	-	-	-	-	500	-	500	500
02-50-420-297	Landscaping-Standpipe	1,082	1,068	1,277	1,146	1,000	-	1,000	1,000
* TOTAL	Contractual Services	13,225	16,877	17,191	19,541	17,500	5,826	17,500	17,500
	Supplies & Materials								
02-50-420-361	Chemicals	1,389	1,136	1,232	3,263	1,540	-	1,540	1,540
02-50-420-362	Sampling Analysis	3,084	3,570	1,715	2,425	2,678	978	2,678	2,678
* TOTAL	Supplies & Materials	4,473	4,706	2,947	5,688	4,218	978	4,218	4,218
	Equipment-Office								
02-50-420-458	Maintenance - Pumps & Well 3	-	35	-	-	500	-	500	500

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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
02-50-420-491	Pump Inspection Repair Maintain Standp	43	-	-	460	500	-	500	500
* TOTAL	Equipment-Office	43	35	-	460	1,000	-	1,000	1,000
	Other Expenditures								
02-50-420-575	Purchase Of Water	637,070	781,900	922,245	1,236,567	1,336,936	625,361	1,400,453	1,593,745
* TOTAL	Other Expenditures	637,070	781,900	922,245	1,236,567	1,336,936	625,361	1,400,453	1,593,745
** TOTAL	Water Fund-Water Production	654,311	803,516	942,383	1,262,256	1,359,654	632,165	1,423,171	1,616,463
	Water Fund-Water Storage								
	Equipment-Office								
02-50-425-471	Material & Supplies - L.H.V.	-	-	-	-	-	-	-	-
02-50-425-472	Mat&Sup - Willowbrook Executive Plaz	-	-	-	-	-	-	-	-
02-50-425-473	W H R&M - L.H.V.	1,039	834	663	1,235	1,000	-	1,000	1,000
02-50-425-474	W H R&M - Willowbrook Executive Pla	560	590	620	1,235	649	-	649	649
02-50-425-475	Materials, Supplies, Standpipe, Pumphou	2,053	539	1,775	1,867	1,500	176	1,500	1,500
02-50-425-485	Repair, Maintenance-Standpipe, Pumpho	2,262	4,130	3,876	5,912	3,990	4,357	5,985	5,985
* TOTAL	Equipment-Office	5,919	6,143	6,934	10,249	7,139	4,533	9,134	9,134
** TOTAL	Water Fund-Water Storage	5,919	6,143	6,934	10,249	7,139	4,533	9,134	9,134
	Water Fund-Transportation & Distribution								
	Contractual Services								
02-50-430-276	Leak Surveys	2,400	4,295	2,110	5,320	3,000	4,818	6,000	6,000
02-50-430-277	Water Distribution Repair-Maintenance	38,288	78,676	84,342	132,531	67,500	85,656	91,125	91,125
02-50-430-299	Landscape - Other	1,761	(786)	63	5,489	2,000	2,409	4,000	4,000
* TOTAL	Contractual Services	42,449	82,185	86,515	143,840	72,500	92,883	101,125	101,125
	Capital Equipment								
02-50-430-401	Operating Equipment	560	-	663	948	1,000	714	1,000	1,000
02-50-430-425	J. U. L. I. E. Maintenance & Supply	-	-	255	182	500	548	750	750
02-50-430-435	Equipment Rental	-	-	-	-	525	-	-	-
02-50-430-476	Material & Supplies - Distribution Syster	166	4,402	3,074	4,267	3,000	17,593	17,593	9,000
* TOTAL	Equipment-Office	726	4,402	3,992	5,397	5,025	18,855	19,343	10,750
** TOTAL	Water Fund-Transportation & Distributic	43,175	86,587	90,507	149,237	77,525	111,738	120,468	111,875
	Water Fund-Meters & Billing								
	Contractual Services								
02-50-435-278	Meters Flow Testing	-	1,784	1,094	956	1,000	573	1,000	1,000
* TOTAL	Contractual Services	-	1,784	1,094	956	1,000	573	1,000	1,000
	Equipment-Office								
02-50-435-461	New - Metering Equipment	14,639	2,299	13,789	5,421	8,000	-	4,000	6,000
02-50-435-462	Meter Replacement	32	-	70	14	250	-	250	250
02-50-435-463	Maintenance - Meter Equipment	-	297	845	9,255	2,010	229	2,010	2,010
* TOTAL	Equipment-Office	14,671	2,596	14,704	14,691	10,260	229	6,260	8,260
** TOTAL	Water Fund-Meters & Billing	14,671	4,380	15,798	15,647	11,260	802	7,260	9,260
	Water Fund-Capital Improvements								
	Capital Expenditures								
02-50-440-626	Vehicles - New & Other	-	-	1,980	-	35,000	-	35,000	15,000
02-50-440-643	Painting - Tank Washing Hydrants	-	-	10,600	-	-	-		-
02-50-440-692	Security System	-	3,700	-	-	18,500	-	-	-
02-50-440-694	Distribution System Replacement	-	13,439	19,760	32,546	25,000	714	25,000	15,000
02-50-440-695	EDP	1,288	972	-	-	-	-	-	-
02-50-440-696	Water Main Extension	-	-	-	-	-	-	-	-
* TOTAL	Capital Expenditures	1,288	18,111	32,340	32,546	78,500	714	60,000	30,000
** TOTAL	Water Fund-Capital Improvements	1,288	18,111	32,340	32,546	78,500	714	60,000	30,000
	Water Fund Contingencies								
	Contingencies								
02-50-449-101	Depreciation Expense	212,402	209,777	206,917	202,904	-	-	-	-
02-50-449-102	Interest Expense	9,508	1,072	-		-	-	-	-
02-50-449-103	Bond Issuance Costs	2,172	2,172	-		-	-	-	-
02-50-449-104	Bond Principal Expense	-	-	-		-	-	-	-
02-50-449-799	Contingencies	-	-	-		-	-	-	-
* TOTAL	Contingencies	224,082	213,021	206,917	202,904	-	-	-	-
** TOTAL	Water Fund Contingencies	224,082	213,021	206,917	202,904	-	-	-	-
*** TOTAL	Total Water Fund	1,725,638	1,940,375	2,300,995	2,478,244	2,494,351	1,156,271	2,590,946	2,620,273

Difference from Budget 13-14 to Proposed 14-15:	$	125,922	5.05%
Difference from Budget 13-14 to Estimated Actual 14-15:	$	96,595	3.87%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	29,327	1.13%

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

ACCOUNT #	DESCRIPTION	TOTAL	%	PROPOSED
VILLAGE BOARD & CLERK				
01-05-410 (101-161)	SALARIES - BOARD & CLERK	$ 51,786	10	$ 5,181
ADMINISTRATION				
01-10-455 (101-161)	SALARIES & BENEFITS ADMIN	272,285	25	68,071
01-10-455-201	TELEPHONE	15,480	10	1,548
01-10-455-231	RENT	0	10	0
01-10-455-266	CODIFICATION OF ORDINANCES	3,000	10	300
01-10-455-301	OFFICE SUPPLIES	10,000	10	1,000
01-10-455-302	PRINTING & PUBLISHING	2,300	10	230
01-10-455-303	GAS, OIL, WASH, MILEAGE	2,800	10	280
01-10-455-304	SCHOOLS, CONVENTIONS, MEETINGS	2,040	10	204
01-10-455-305	STRATEGIC PLANNING	0	10	0
01-10-455-307	FEES, DUES, SUBSCRIPTIONS	15,010	10	1,501
01-10-455-311	POSTAGE & METER RENTAL	6,955	10	696
01-10-455-315	COPY SERVICE & MAINTENANCE	3,500	10	350
01-10-455-355	COMMISSARY PROVISION	2,000	10	200
01-10-455 (409-411)	EQUIPMENT REPAIR & MAINTENANCE	1,750	20	350
01-10-460-306	EDP CONSULTING SERVICE	3,200	10	320
01-10-466-228	BUILDING MAINTENANCE SERVICE	58,773	10	5,877
01-10-466-235	NICOR	5,250	10	525
01-10-466-293	LANDSCAPE - VILLAGE HALL	6,000	10	600
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	11,400	10	1,140
01-10-470-239	VILLAGE ATTORNEY	90,000	15	13,500
01-10-471-252	FINANCIAL SERVICES	0	10	0
01-10-471-253	CONSULTING FEES	0	25	0
01-10-475-365	PUBLIC RELATIONS	3,513	10	351
01-10-475-366	NEWSLETTER	3,000	10	300
01-10-480-272	GENERAL INSURANCE, BONDS	223,990	40	89,596
01-10-485-602	BLDG IMPROVEMENTS	0	10	0
01-10-485-611	FURNITURE & OFFICE EQUIP - COPIER	500	20	100
FINANCE				
01-25-610 (101-161)	SALARIES & BENEFITS- FINANCE	129,144	25	32,286
01-25-610-304	SCHOOLS, CONVENTIONS, MEETINGS	500	10	50
01-25-615-212	EDP SOFTWARE- ACCT/PAYROLL/CR	13,335	25	3,334
01-25-615-306	IT CONSULTING FEES	25,000	25	6,250
01-25-620-251	AUDIT	22,084	20	4,417
01-25-620-252	FINANCIAL SERVICES	94,500	20	18,900
TOTAL GENERAL GOVERNMENT				257,457
POLICE				
01-30-630 (101-161)	SALARIES & BENEFITS- PD	3,530,674	4	141,227
TOTAL PUBLIC SAFETY				141,227
PUBLIC WORKS				
01-35-710-345	UNIFORMS	4,500	50	2,250
01-35-725 (412-414)	MAINTENANCE - GAS PUMPS-GARAGE	18,450	50	9,225
01-35-725 (415-418)	NICOR GAS & MAINTENANCE	10,379	50	5,190
01-35-735-409	VEHICLE MAINTENANCE	26,163	50	13,082
01-35-735-411	MAINTENANCE-EQUIPMENT	1,500	50	750
TOTAL HIGHWAYS AND STREETS				30,497
	TOTAL ADMINISTRATIVE OVERHEAD CHARGEBACK			$ 429,181

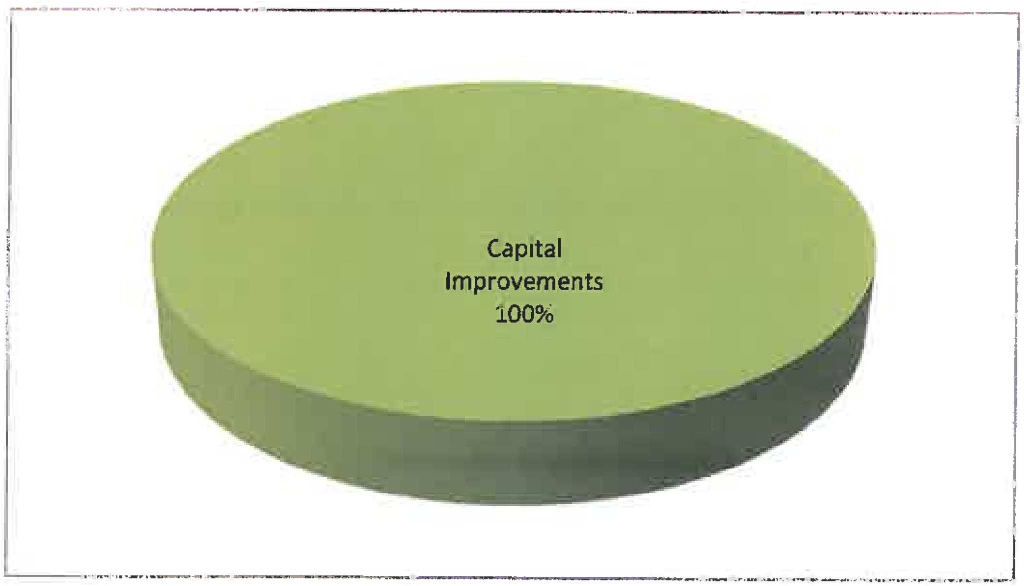
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Water Capital Improvements Fund								
	REVENUES								
	Operating Revenues								
09-310-604	Transfer From Capital Projects Fund	-	-	-	53,016	-	-	-	-
09-310-605	Transfer From Water Fund	-	34,100	281,560	67,480	175,000	-	175,000	70,000
09-310-606	DWC Rebate	-	-	-	-	-	-	-	-
09-310-920	Developer Contributions	-	-	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	34,100	281,560	120,496	175,000	-	175,000	70,000
	Non-Operating Revenue								
09-320-108	Interest Income	292	196	83	195	100	32	100	100
09-320-109	Changes In Market Value	-	-	-	-	-	-	-	-
* TOTAL	Non-Operating Revenue	292	196	83	195	100	32	100	100
*** TOTAL	Water Capital Improvements Fund	292	34,296	281,643	120,691	175,100	32	175,100	70,100

Difference from Budget 13-14 to Proposed 14-15:	$	(105,000)	-59.97%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	-	0.00%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(105,000)	-59.97%

Water Capital Improvements Fund
Fiscal Year 2014-15

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



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Water Capital Improvements Fund								
	EXPENDITURES								
	Water Capital Improve Fund-Cont Services								
	Contractual Services								
09-65-405-245	Fees - Village Attorney	-	-	-	-	-		-	-
09-65-405-246	Fees - Engineering	-	-	-	-	12,000	12,100	12,100	-
09-65-405-247	Architectural Fees	7,599	-	-	-	-	-	-	-
* TOTAL	Contractual Services	7,599	-	-	-	12,000	12,100	12,100	-
** TOTAL	Water Capital Improve Fund-Contractual	7,599	-	-	-	12,000	12,100	12,100	-
	Water Capital Improve Fund-Interfund Transfers								
	Other Expenditures								
09-65-410-501	Transfer To Water Fund	108,312	-	-	-	-	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	-	-	-	-	-	-	-	-
* TOTAL	Other Expenditures	108,312	-	-	-	-	-	-	-
** TOTAL	Water Capital Improve Fund-Interfund T	108,312	-	-	-	-	-	-	-
	Water Capital Improvements Fund								
	Capital Expenditures								
09-65-440-600	Water System Improvements	-	5,000	25,144	26,964	-	-	-	15,000
09-65-440-601	Water Main Extensions	-	-	-	24,480	-	-	-	-
09-65-440-602	MTU Replacement	-	-	-	3,202	24,000	4,750	24,000	235,000
09-65-440-603	Valve Insertion Program	2,700	17,167	5,194	1,651	12,000	-	6,000	6,000
09-65-440-604	Water Tank Repairs	108,313	-	-	-	-	-		20,000
09-65-440-605	F/A Capitalized	(108,312)	-	-	-	-	-	-	-
* TOTAL	Capital Expenditures	2,701	22,167	30,338	56,297	36,000	4,750	30,000	326,000
** TOTAL	Water Capital Improvements Fund	118,612	22,167	30,338	56,297	48,000	16,850	42,100	326,000

Difference from Budget 13-14 to Proposed 14-15:	$	278,000	579.17%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(5,900)	-12.29%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	283,900	674.35%

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

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

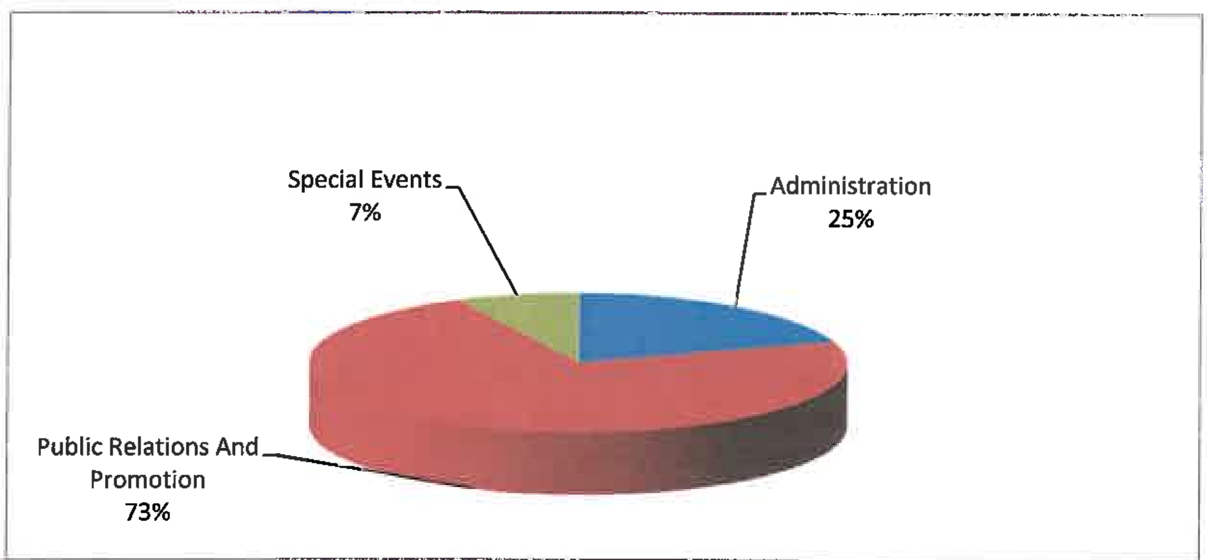
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Hotel/Motel Tax Fund								
	REVENUES								
	Operating Revenue								
	Other Taxes								
03-310-205	Hotel/Motel Tax	66,641	61,471	66,626	65,088	64,386	37,786	59,433	60,027
* TOTAL	Other Taxes	66,641	61,471	66,626	65,088	64,386	37,786	59,433	60,027
	Charges And Fees								
03-310-725	Registration Fees	-	-	-	-	-	-	-	-
* TOTAL	Charges And Fees	-	-	-	-	-	-	-	-
	Other Revenue								
03-310-913	Other Receipts	-	-	25	125	-	-	-	-
03-310-922	Federal/State Grants	-	-	-	-	-	-	-	-
* TOTAL	Other Revenue	-	-	25	125	-	-	-	-
** TOTAL	Operating Revenue	66,641	61,471	66,651	65,213	64,386	37,786	59,433	60,027
	Non-Operating Revenue								
	Other Income								
03-320-108	Interest Income	9	22	17	42	15	1	4	-
03-320-109	Changes In Market Value	-	-	-	-	-	-	-	-
* TOTAL	Other Income	9	22	17	42	15	1	4	-
03-320-999	Equity Transfer From General Fund	-	-	-	-	-	-	-	-
* TOTAL	Transfers	-	-	-	-	-	-	-	-
** TOTAL	Non-Operating Revenue	9	22	17	42	15	1	4	-
*** TOTAL	Hotel/Motel/Tax Fund	66,650	61,493	66,668	65,255	64,401	37,787	59,437	60,027

Difference from Budget 13-14 to Proposed 14-15:	$	(4,374)	-6.79%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(4,964)	-7.71%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	590	0.99%

Hotel Motel Tax Fund
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
401	Administration	$ 12,902	$ 12,030
435	Public Relations And Promotion	44,300	43,967
436	Special Events	4,500	4,500
449	Contingencies	-	-
Total		$ 61,702	$ 60,497
	Percent Difference		-1.95%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Hotel/Motel Tax Fund								
	EXPENDITURES								
	Administration								
	Personal Services								
03-53-401-126	Salaries - Clerical	-	-	-	-	-	-	-	-
* TOTAL	Personal Services	-	-	-	-	-	-	-	-
	Contractual Services								
03-53-401-253	Public Relation Consultant Fees	-	-	-	-	-	-		-
* TOTAL	Contractual Services	-	-	-	-	-	-	-	-
	Commodities								
03-53-401-303	Gas-Wash-Oil-Mileage	-	-	-	-	-	-	-	-
03-53-401-304	Schools-Conference-Travel	-	-	-	-	-	70	70	-
03-53-401-306	Reimburse Personal Expenses	-	-	-	-	-	-	-	-
03-53-401-307	Fees-Dues-Subscriptions	11,000	11,889	15,192	13,018	12,877	6,768	12,877	12,005
03-53-401-311	Postage	21	20	15	119	25	14	25	25
* TOTAL	Commodities	11,021	11,909	15,207	13,137	12,902	6,852	12,972	12,030
	Equipment								
03-53-401-401	Operating Equipment	-	-	-	-	-	-	-	-
* TOTAL	Equipment	-	-	-	-	-	-	-	-
** TOTAL	Administration	11,021	11,909	15,207	13,137	12,902	6,852	12,972	12,030
	Public Relations And Promotion								
	Commodities								
03-53-435-302	Printing	-	-	-	-		-	-	
03-53-435-316	Landscape Beautification	916	528	563	685	3,000	675	675	3,000
03-53-435-317	Advertising	27,446	38,313	39,931	60,433	38,300	30,794	38,300	37,967
03-53-435-318	Community Slogan	-	-	-	-	-	-	-	-
03-53-435-319	Chamber Directory	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
* TOTAL	Commodities	31,362	41,841	43,494	64,118	44,300	34,469	41,975	43,967
** TOTAL	Public Relations And Promotion	31,362	41,841	43,494	64,118	44,300	34,469	41,975	43,967
	Special Events								
	Commodities								
03-53-436-378	Wine & Dine Intelligently	1,452	1,646	1,372	1,623	2,000	-	2,000	2,000
03-53-436-379	Special Promotional Events	2,500	2,500	2,500	2,500	2,500	-	2,500	2,500
03-53-436-380	Familiarization Tours	-	-	-	-	-	-	-	-
* TOTAL	Commodities	3,952	4,146	3,872	4,123	4,500	-	4,500	4,500
** TOTAL	Special Events	3,952	4,146	3,872	4,123	4,500	-	4,500	4,500
	Contingencies								
	Hotel/Motel Contingencies								
03-53-449-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Hotel/Motel Contingencies	-	-	-	-	-	-	-	-
** TOTAL	Contingencies	-	-	-	-	-	-	-	-
**** TOTAL	Hotel/Motel Tax Fund	46,335	57,896	62,573	81,378	61,702	41,321	59,447	60,497

Difference from Budget 13-14 to Proposed 14-15:	$	(1,205)	-1.95%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(2,255)	-3.65%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	1,050	1.77%

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

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1 **FY 14-15 PROPOSED BUDGET**	Year 2 FY 15-16 PROPOSED BUDGET	Year 3 FY 16-17 PROPOSED BUDGET	Year 4 FY 17-18 PROPOSED BUDGET	Year 5 FY 18-19 PROPOSED BUDGET
FUND BALANCE	$ (3,903)	$ 16,413	$ 20,009	$ 24,103	$ 4,806	$ 7,980	**$ 7,970**	$ 7,500	$ 7,130	$ 6,861	$ 6,695
REVENUES-BASE	66,650	61,493	66,668	65,255	64,401	59,437	**60,027**	60,627	61,233	61,845	62,463
OPERATING EXPENSES-BASE	46,334	57,897	62,574	81,378	61,702	59,447	**60,497**	60,997	61,502	62,011	62,526
CAPITAL EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	46,334	57,897	62,574	81,378	61,702	59,447	**60,497**	60,997	61,502	62,011	62,526
NET SURPLUS (DEFICIT)	20,316	3,596	4,094	(16,123)	2,699	(10)	(470)	(370)	(269)	(166)	(63)
FUND BALANCE (DEFICIT)	$ 16,413	$ 20,009	$ 24,103	$ 7,980	$ 7,505	$ 7,970	$ 7,500	$ 7,130	$ 6,861	$ 6,695	$ 6,632

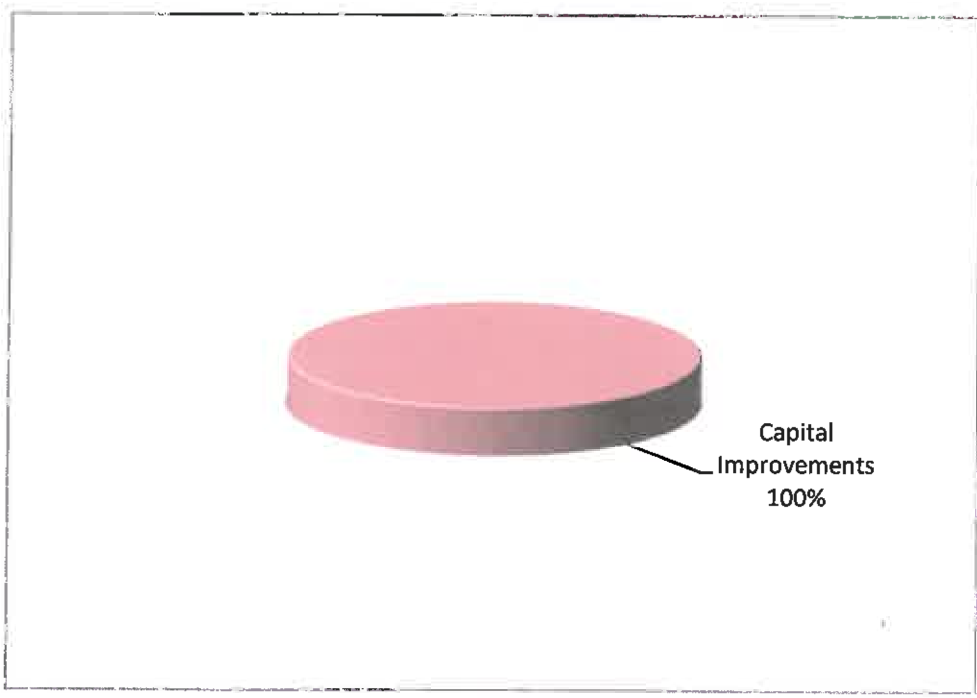
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Motor Fuel Tax Fund								
	REVENUES								
	Operating Revenue								
	Other Taxes								
04-310-216	M F T Receipts	226,301	274,683	251,443	242,300	205,814	103,844	250,402	241,766
04-310-217	High Growth Cities Program Receipts	-	-	-	-	-	-	-	-
* TOTAL	Other Taxes	226,301	274,683	251,443	242,300	205,814	103,844	250,402	241,766
** TOTAL	Operating Revenue	226,301	274,683	251,443	242,300	205,814	103,844	250,402	241,766
	Non-Operating Revenue								
04-320-108	Interest Income	56	210	83	154	100	18	49	50
* TOTAL	Other Income	56	210	83	154	100	18	49	50
** TOTAL	Non-Operating Revenue	56	210	83	154	100	18	49	50
*** TOTAL	Motor Fuel Tax Fund Revenues	226,357	274,893	251,526	242,454	205,914	103,862	250,451	241,816

Difference from Budget 13-14 to Proposed 14-15:	$	35,902	17.44%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	44,537	21.63%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(8,635)	-3.45%

Motor Fuel Tax Fund
Fiscal Year 2014-15

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



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Motor Fuel Tax Fund								
	EXPENDITURES								
	Motor Fuel Tax-Pavement Marking								
	Contractual Services								
04-56-401-285	Pavement Marking					-			
04-56-401-286	Pavement Marking	-	-	-	-	-	-	-	
* TOTAL	Contractual Services			-	-	-	-	-	
	Supplies & Materials								
04-56-401-325	Pavement Mark Paint	-	-	-	-	-	-	-	
* TOTAL	Supplies & Materials			-	-	-	-	-	
** TOTAL	Motor Fuel Tax-Pavement Marking	-	-	-	-	-	-	-	-
	Motor Fuel Tax-Road Signs								
	Supplies & Materials								
04-56-405-321	Traffic Signs								
04-56-405-323	Traffic Sign Nuts & Bolts	-	-	-	-	-	-	-	
* TOTAL	Supplies & Materials	-					-	-	
** TOTAL	Motor Fuel Tax-Road Signs	-	-	-	-	-	-	-	-
	Motor Fuel Tax-Snow Removal								
	Contractual Services								
04-56-410-288	Snow Remove Contract	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-					
	Supplies & Materials								
04-56-410-371	Rock Salt	-	-	-	-	-	-	-	
* TOTAL	Supplies & Materials	-	-	-					
** TOTAL	Motor Fuel Tax-Snow Removal	-	-	-	-	-	-	-	-
	Motor Fuel Tax-Street Lighting								
	Contractual Services								
04-56-415-207	Energy - Street Lights								
04-56-415-223	Maintenance - Street Lights	-	-	-	-	-	-	-	
* TOTAL	Contractual Services		-	-	-	-	-		
** TOTAL	Motor Fuel Tax-Street Lighting	-	-	-	-	-	-	-	-
	Motor Fuel Tax-Traffic Signals								
	Contractual Services								
04-56-420-221	Maintenance - Traffic Signals	-	-	-	-	-	-	-	-
* TOTAL	Contractual Services				-	-	-	-	-
** TOTAL	Motor Fuel Tax-Traffic Signals	-	-	-	-	-	-	-	-
	Motor Fuel Tax-Street Maintenance								
	Supplies & Materials								
04-56-425-323	Aggregate Materials								
04-56-425-325	Bitum Patch Material	-	-	-	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-					-	-
** TOTAL	Motor Fuel Tax-Street Maintenance	-	-	-	-	-	-	-	-
	Motor Fuel Tax Capital Improvements								
	Capital Improvements								
04-56-430-684	Street Maintenance Contract	91,278	181,509	267,524	186,000	242,000	132,480	132,480	210,000
04-56-430-685	LAPP Project	9,961	14,745	-	-	-	-	-	-
* TOTAL	Capital Expenditures	101,239	196,254	267,524	186,000	242,000	132,480	132,480	210,000
** TOTAL	Motor Fuel Tax Capital Improvements	101,239	196,254	267,524	186,000	242,000	132,480	132,480	210,000
	Motor Fuel Tax Contingencies								
	Contingencies								
04-56-439-799	Contingencies	-	-	-	-	-	-	-	-
* TOTAL	Contingencies			-	-	-	-	-	
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-	-	-	-
*** TOTAL	Motor Fuel Tax Fund	101,239	196,254	267,524	186,000	242,000	132,480	132,480	210,000

Difference from Budget 13-14 to Proposed 14-15:	$	(32,000)	-13.22%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(109,520)	-45.26%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	77,520	58.51%

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

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1 FY 14-15 PROPOSED BUDGET	Year 2 FY 15-16 PROPOSED BUDGET	Year 3 FY 16-17 PROPOSED BUDGET	Year 4 FY 17-18 PROPOSED BUDGET	Year 5 FY 18-19 PROPOSED BUDGET
FUND BALANCE	$ (5,425)	$ 119,693	$ 198,332	$ 182,334	$ 230,170	$ 238,788	$ 356,759	$ 388,575	$ 365,811	$ 362,491	$ 129,639
REVENUES-BASE	226,357	274,893	251,526	242,454	205,914	250,451	241,816	244,236	246,680	249,148	251,641
OPERATING EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENSES-BASE	101,239	196,254	267,524	186,000	242,000	132,480	210,000	267,000	250,000	482,000	250,000
TOTAL EXPENSES	101,239	196,254	267,524	186,000	242,000	132,480	210,000	267,000	250,000	482,000	250,000
NET SURPLUS (DEFICIT)	125,113	78,639	(15,998)	56,454	(36,086)	117,971	31,816	(22,764)	(3,320)	(232,852)	1,641
FUND BALANCE (DEFICIT)	$ 119,693	$ 198,332	$ 182,334	$ 238,788	$ 194,084	$ 356,759	$ 388,575	$ 365,811	$ 362,491	$ 129,639	$ 131,280

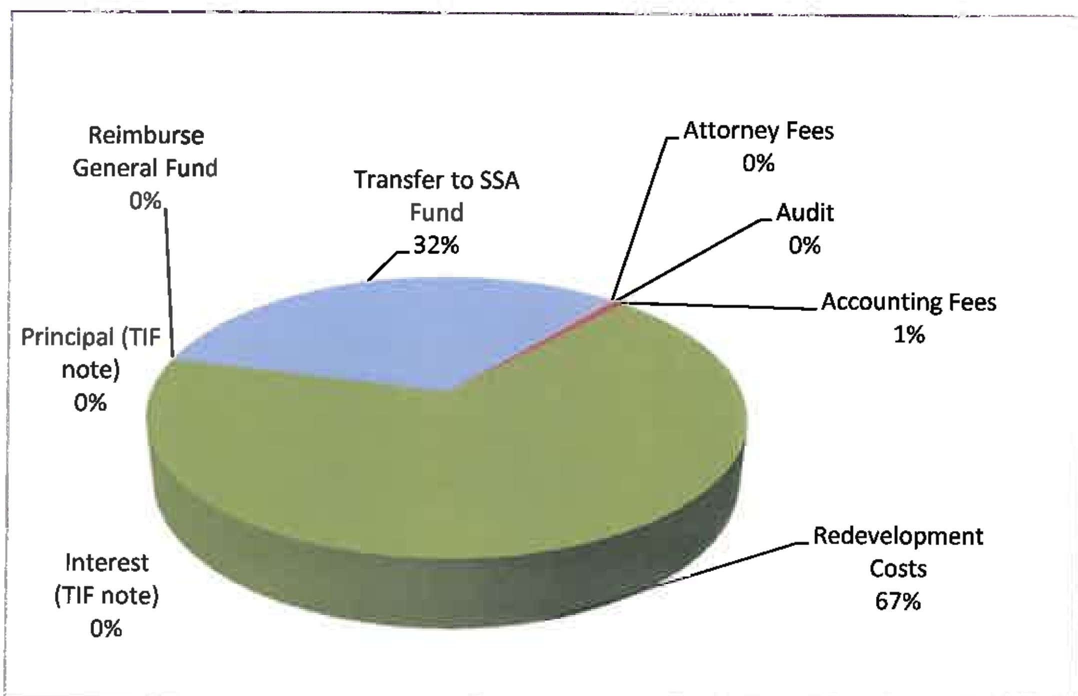
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	T I F SPECIAL REVENUE FUND								
	R E V E N U E S								
	Operating Revenue								
05-310-102	Current Taxes - TIF	365,361	722,053	743,748	801,233	801,228	790,044	806,039	800,000
05-310-705	Reimburse General Fund	-	-	-	-	-	-		-
05-310-706	Issuance of TIF Note	-	-	-	-	-	-	-	-
**TOTAL	Operating Revenue	365,361	722,053	743,748	801,233	801,228	790,044	806,039	800,000
	Non-Operating Revenue								
	Other Income								
05-320-108	Interest Income	71	169	67	166	65	5	40	50
*TOTAL	Other Income	71	169	67	166	65	5	40	50
**TOTAL	Non-Operating Revenue	71	169	67	166	65	5	40	50
***TOTAL	TIF Special Revenue Fund	365,432	722,222	743,815	801,399	801,293	790,049	806,079	800,050

Difference from Budget 13-14 to Proposed 14-15:	$	(1,243)	-0.16%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	4,786	0.60%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(6,029)	-0.75%

Tax Increment Financing Fund
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
401	Audit	$ 1,200	$ 1,200
401	Accounting Fees	10,000	5,000
401	Redevelopment Costs	-	638,834
401	Interest (TIF note)	17,064	-
410	Principal (TIF note)	332,256	-
410	Reimburse General Fund	9,346	-
410	Transfer to SSA Fund	305,660	303,940
425	Attorney Fees	1,000	3,000
Total		$ 676,526	$ 951,974
	Percent Difference		40.72%



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	TIF Special Revenue Fund								
	EXPENDITURES								
	Administration - General								
	Contractual Services								
05-59-401-205	Engineering	-	-	-	-	-	-	-	-
05-59-401-245	Audit Fees	850	1,200	-	1,200	1,200	-	1,208	1,200
05-59-401-246	Accounting Fees	-	-	-	9,258	10,000	3,217	8,583	5,000
05-59-401-302	Printing & Publish	-	-	-	-	-	-	-	-
05-59-401-304	Reimb Redevelopment Costs	-	-	-	-	-	-	-	638,834
05-59-401-305	Interest Expense (TIF note)	114,601	96,759	72,775	47,147	17,064	11,629	16,558	-
*TOTAL	Contractual Services	115,451	97,959	72,775	57,605	28,264	14,854	26,349	645,034
**TOTAL	Administration - General	115,451	97,959	72,775	57,605	28,264	14,854	26,349	645,034
	Principal Expense								
	Contractual Services								
05-59-410-306	Principal Expense (TIF note)	238,421	326,386	346,261	447,494	332,256	191,416	332,256	-
05-59-410-504	Reimb General Fund	-	-	-	-	9,346	9,346	9,346	-
05-59-410-505	Transfer to SSA Fund	-	296,662	304,086	305,393	305,660	152,776	305,552	303,940
*TOTAL	Contractual Services	238,421	623,048	650,347	752,887	647,262	353,538	647,154	303,940
**TOTAL	Principal Expense	238,421	623,048	650,347	752,987	647,262	353,538	647,154	303,940
	Attorney Fees								
	Contractual Services								
05-59-425-239	Fees - Village Attorney	1,050	-	-	600	1,000	-	1,000	3,000
*TOTAL	Contractual Services	1,050	-	-	600	1,000	-	1,000	3,000
**TOTAL	Attorney Fees	1,050	-	-	600	1,000	-	1,000	3,000
***TOTAL	TIF Special Revenue Fund	354,922	721,007	723,122	811,092	676,526	368,392	674,503	951,974

Difference from Budget 13-14 to Proposed 14-15:	$	275,418	40.72%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(2,023)	-0.30%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	277,471	41.14%

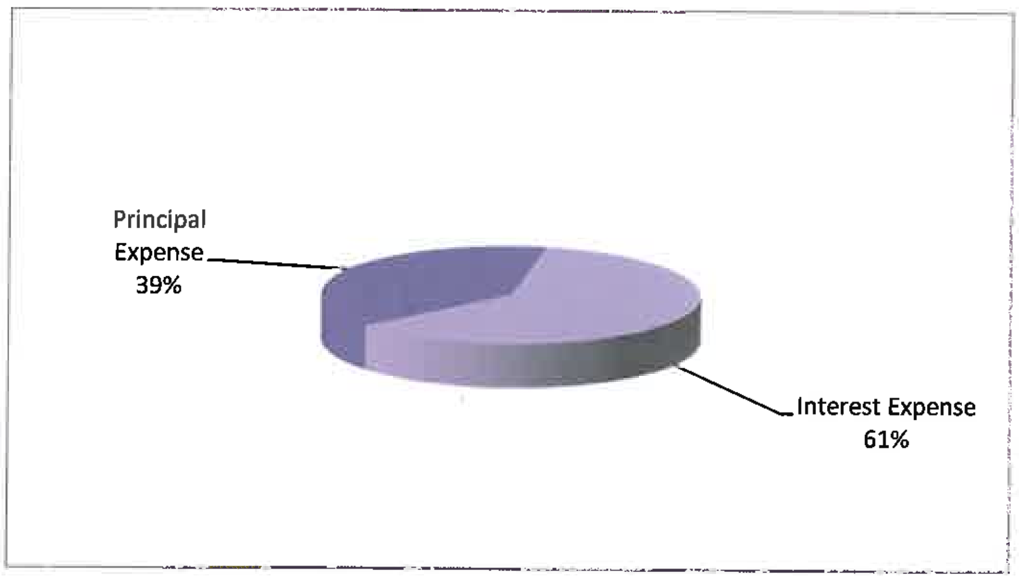
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	SSA Bond & Interest Fund								
	REVENUES								
	Operating Revenues								
06-310-101	Property Tax Receipts	326,154	15,376	15,917	15,522	15,500	15,765	15,765	15,500
06-310-102	Bond Proceeds	-	-	-	-	-	-	-	-
06-310-103	Transfer from TIF Fund		296,662	304,086	305,393	305,660	152,776	305,552	303,940
* TOTAL	Operating Revenues	326,154	312,038	320,003	320,915	321,160	168,541	321,317	319,440
	Non-Operating Revenue								
06-320-108	Interest Income	463	100	15	32	-	2	12	10
* TOTAL	Non-Operating Revenue	463	100	15	32	-	2	12	10
*** TOTAL	SSA Bond & Interest Fund	326,617	312,138	320,018	320,947	321,160	168,543	321,329	319,450

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

SSA Bond & Interest Fund
Fiscal Year 2014-15

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



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	SSA Bond & Interest Fund EXPENDITURES								
06-60-550-401	Bond Principal Expense	105,000	105,000	110,000	115,000	120,000	-	120,000	125,000
06-60-550-402	Bond Interest Expense	217,925	214,040	210,050	205,760	201,160	100,580	201,160	194,440
TOTAL	SSA Bond & Interest Fund	322,925	319,040	320,050	320,760	321,160	100,580	321,160	319,440
	SSA Bond & Interest Fund Contingencies								
06-60-555-799	Contingencies	-	-	-	-	-	-	-	-
TOTAL	Contingencies	-	-	-	-	-	-	-	-
TOTAL	SSA Bond & Interest Fund	322,925	319,040	320,050	320,760	321,160	100,580	321,160	319,440

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

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

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

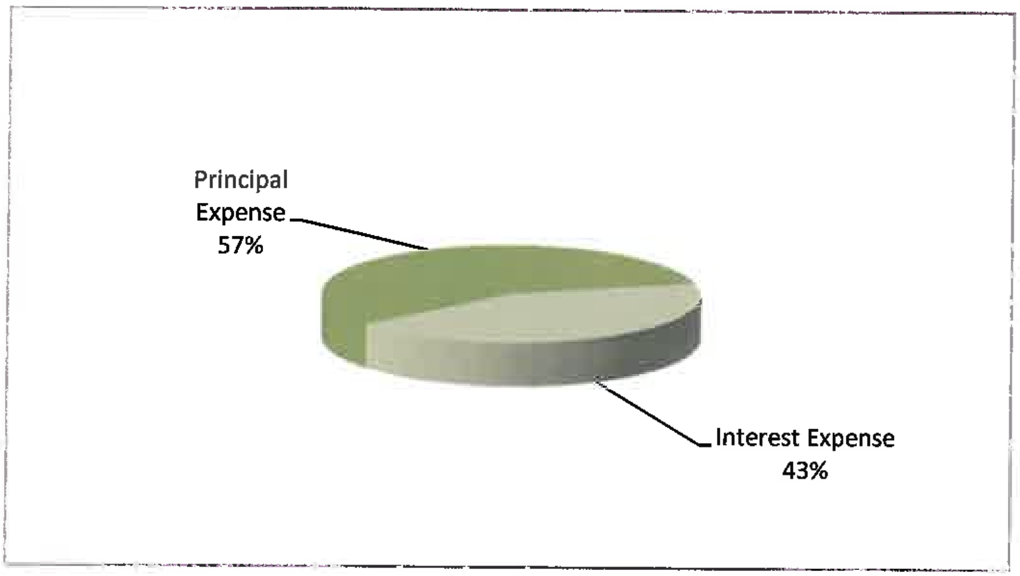
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	2008 Bond Fund								
	REVENUES								
	Operating Revenues								
11-310-111	Bond Proceeds	-	-	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-	-	-	-
	Non-Operating Revenue								
11-310-101	Transfer from General Fund	-	-	46,586	107,946	109,178	23,479	109,178	106,730
11-310-102	Transfer from Water Fund	64,214	51,118	50,158	50,798	51,378	11,289	51,378	50,226
11-310-109	Transfer from Capital Fund	-	108,626	-	-	-	-	-	-
11-310-110	Transfer from CIP Fund	-	-	60,000	-	-	-	-	-
11-320-108	Interest Income	133,236	159	2	-	-	-	-	-
11-320-109	Unrealized Gain/Loss	-	-	(77)	-	-	-	-	-
* TOTAL	Non-Operating Revenue	197,450	159,903	156,669	158,744	160,556	34,768	160,556	156,956
*** TOTAL	2008 Bond Fund	197,450	159,903	156,669	158,744	160,556	34,768	160,556	156,956

Difference from Budget 13-14 to Proposed 14-15:	$	(3,600)	-2.24%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	-	0.00%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(3,600)	-2.24%

2008 Bond Fund
Fiscal Year 2014-15

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



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	2008 Bond Fund EXPENDITURES								
11-70-550-401	Bond Principal Expense	80,000	80,000	80,000	85,000	90,000	-	90,000	90,000
11-70-550-402	Bond Interest Expense	117,450	79,744	76,744	73,744	70,556	35,278	70,556	66,956
TOTAL	2008 Bond Fund	197,450	159,744	156,744	158,744	160,556	35,278	160,556	156,956
TOTAL	2008 Bond Fund	197,450	159,744	156,744	158,744	160,556	35,278	160,556	156,956

Difference from Budget 13-14 to Proposed 14-15:	$	(3,600)	-2.24%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	-	0.00%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(3,600)	-2.24%

FINANCIAL SUMMARY - FY 2014-15
2008 BOND FUND
5 YEAR HISTORY AND 5 YEAR FORECAST

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

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

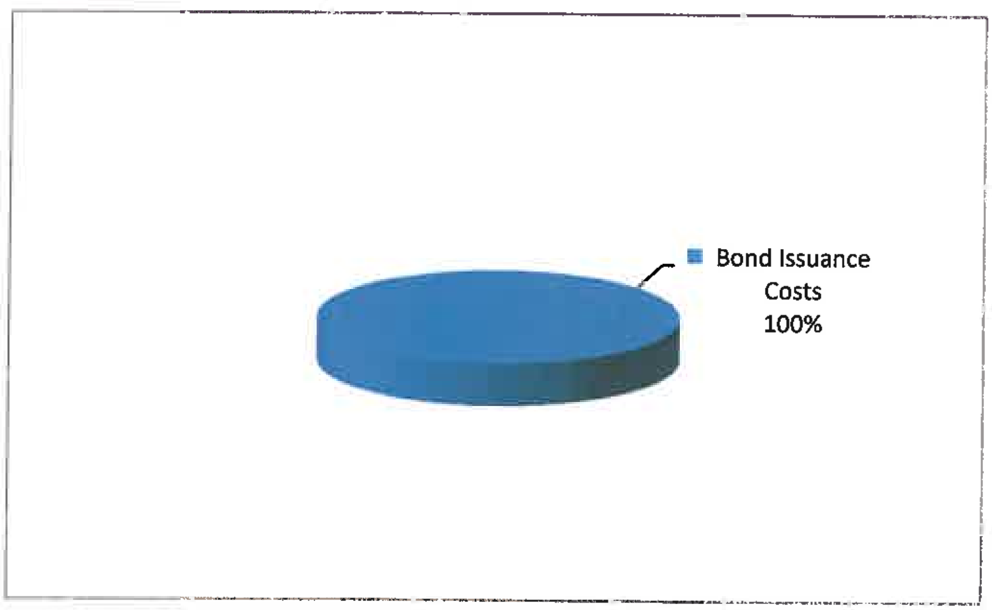
ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Capital Projects Fund								
	REVENUES								
	Operating Revenues								
10-310-604	Transfer From Water Cap Fund-DS	-	-	-	-	-	-	-	-
10-310-605	Transfer From Water Fund	-	-	-	-	-	-	-	-
10-310-606	Transfer From General Fund	-	-	-	-	-	-	-	-
10-310-607	Transfer From General Fund - DS	-	-	-	-	-	-	-	-
10-310-610	Grants	-	-	-	-	-	-	-	-
10-310-611	Grants - 75Th Street	-	-	-	-	-	-	-	-
10-310-612	Reimburse - Other	-	-	-	-	-	-	-	-
10-310-920	Developer Contributions	86,510	-	-	-	-	-	-	-
10-310-922	Other Revenue	-	5,815	-	-	-	-	-	-
* TOTAL	Operating Revenues	86,510	5,815	-	-	-	-	-	-
	Non-Operating Revenue								
10-320-108	Interest Income	3,035	785	201	132	200	7	10	10
10-320-109	Changes In Market Value	-	-	-	-	-	-	-	-
10-320-110	Debt Certificates - Land Purchase	-	-	-	-	-	-	-	-
10-320-111	Bond Proceeds	-	-	-	-	-	-	-	-
10-320-112	Bond Discount	-	-	-	-	-	-	-	-
10-310-912	Annexation Fees	-	-	-	-	-	-	-	-
10-320-920	Little League Contributions	-	-	-	-	-	-	-	-
10-320-921	Residents Contributions	-	-	-	-	-	-	-	-
* TOTAL	Non-Operating Revenue	3,035	785	201	132	200	7	10	10
*** TOTAL	Capital Projects Fund Revenue	89,545	6,600	201	132	200	7	10	10

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

Capital Projects Fund
Fiscal Year 2014-15

Program	Description	FY 2013-14 Budget	FY 2014-15 Budget
430	Transfer To 2008 Bond Fund	$ -	$ -
430	Transfer To Water Capital Imprv. Fund	-	-
545	Bond Issuance Costs	450	450
550	Debt Service/Principal	-	-
550	Debt Service/Interest	-	-
Total		$ 450	$ 450

Percent Difference 0.00%



ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Capital Projects Fund EXPENDITURES								
10-68-430-401	Transfer To General Fund	-	-	-	-	-	-	-	-
10-68-430-402	Transfer To Water Fund	-	-	-	-	-	-	-	-
10-68-430-403	Transfer To 2008 Bond Fund	133,236	108,626	60,000	-	-	-	-	-
10-68-430-404	Transfer To Water Capital Fund	-	-	-	53,016	-	-	-	-
10-68-430-501	Drainage Improvements	-	-	-	-	-	-	-	-
10-68-430-510	Water Main Extensions	-	-	-	-	-	-	-	-
10-68-540-408	Architect Fees	7,599	-	-	-	-	-	-	-
10-68-540-410	Clarendon Hills Rd Sidewalks	-	-	-	-	-	-	-	-
10-68-540-412	Midway Drive Sidewalks	-	-	-	-	-	-	-	-
10-68-540-413	Eleanor Street Sidewalks	-	-	-	-	-	-	-	-
10-68-540-414	59th Street Sidewalks	-	-	-	-	-	-	-	-
10-68-540-415	Public Works Facility	735,400	-	-	-	-	-	-	-
10-68-540-416	Village Hall Garage Renovation	12,441	9,854	-	-	-	-	-	-
10-68-540-420	Adams Street Sidewalks	-	-	-	-	-	-	-	-
10-68-540-422	Borse Community Park Improvements	-	-	-	-	-	-	-	-
10-68-540-423	Traffic Signal-Plainfield & Garfield Roac	-	-	-	-	-	-	-	-
10-68-545-409	Land Acquisition	-	-	-	-	-	-	-	-
10-68-545-410	Lane Court Bridge Project	-	-	-	-	-	-	-	-
10-68-545-411	75Th Street Extension	14,884	-	-	-	-	-	-	-
10-68-545-412	Ridgemoor Park Drainage Imp.	-	-	-	-	-	-	-	-
10-68-545-413	Midway Drive Quincy Target	-	-	-	-	-	-	-	-
10-68-545-414	Bond Issuance Costs	428	428	428	428	450	428	428	450
10-68-550-401	Debt Service/Principal	-	-	-	-	-	-	-	-
10-68-550-402	Debt Service/Interest	-	-	-	-	-	-	-	-
10-68-550-403	Reimbursement Developer Contributions	-		-	-	-	-	-	-
TOTAL	Capital Projects Fund	903,988	118,908	60,428	53,444	450	428	428	450

Difference from Budget 13-14 to Proposed 14-15:	$	-	0.00%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(22)	-4.89%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	22	5.14%

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

	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ESTIMATED ACTUAL	Year 1 FY 13-14 PROPOSED BUDGET	Year 2 FY 14-15 PROPOSED BUDGET	Year 3 FY 15-16 PROPOSED BUDGET	Year 4 FY 16-17 PROPOSED BUDGET	Year 5 FY 17-18 PROPOSED BUDGET
FUND BALANCE	$ 995,706	$ 312,537	$ 200,229	$ 140,002	$ 140,002	$ 86,690	$ 86,272	$ 85,832	$ 85,392	$ 84,952	$ 84,512
REVENUES-BASE	89,545	6,600	201	132	200	10	10	10	10	10	10
OPERATING EXPENSES-BASE	-	-	-	-	-	-	-	-	-	-	-
CAPITAL EXPENSES-BASE	903,988	118,908	60,428	53,444	450	428	450	450	450	450	450
TOTAL EXPENSES	903,988	118,908	60,428	53,444	450	428	450	450	450	450	450
NET SURPLUS (DEFICIT)	(814,443)	(112,308)	(60,227)	(53,312)	(250)	(418)	(440)	(440)	(440)	(440)	(440)
PRIOR PERIOD ADJUSTMENT	131,274	-	-	-	-	-	-	-	-	-	-
FUND BALANCE	$ 312,537	$ 200,229	$ 140,002	$ 86,690	$ 139,752	$ 86,272	$ 85,832	$ 85,392	$ 84,952	$ 84,512	$ 84,072
FUND BALANCE ALLOCATION:											
Reserved for Signal	$ 312,537	$ 200,229	$ 140,002	$ 86,690	$ 139,752	$ 86,272	$ 85,832	$ 85,392	$ 84,952	$ 84,512	$ 84,072

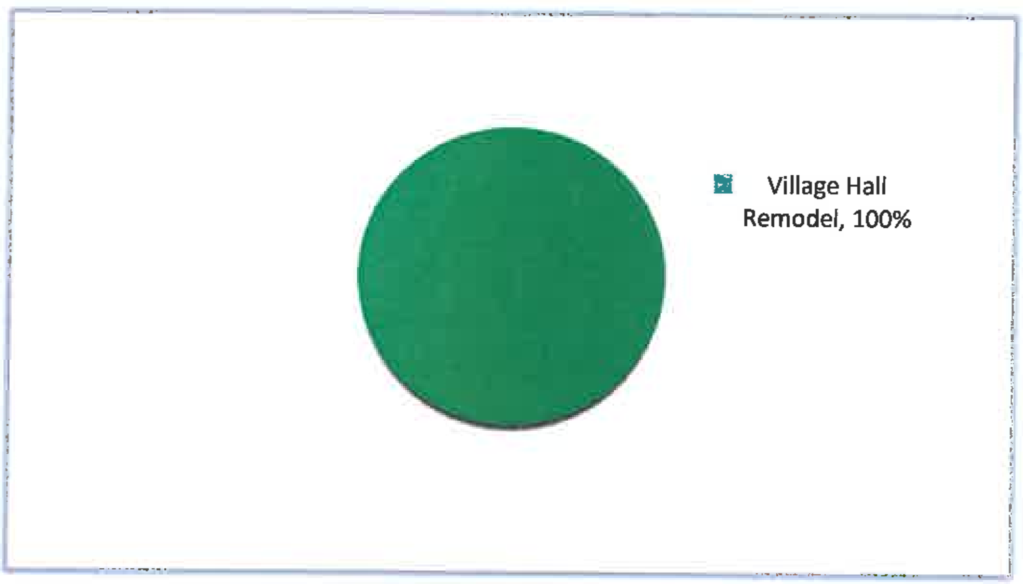
VILLAGE OF WILLOWBROOK
ADMINISTRATIVE BUDGET
MAY 1, 2014 - APRIL 30, 2015

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund								
	REVENUES								
	Operating Revenues								
	None	-	-	-	-	-	-	-	-
* TOTAL	Operating Revenues	-	-	-	-	-	-	-	-
	Non-Operating Revenue								
14-310-101	Transfer from General Fund	-	-	3,165,000	-	-	-	-	-
14-310-901	Miscellaneous Revenue	-	-	-	-	-	5,916	-	-
14-320-108	Interest Income	-	-	453	2,743	2,750	203	500	250
* TOTAL	Non-Operating Revenue	-	-	3,165,453	2,743	2,750	6,118	500	250
** TOTAL	Land Acquisition, Facility Expansion & I	-	-	3,165,453	2,743	2,750	6,118	500	250

Difference from Budget 13-14 to Proposed 14-15:	$	(2,500)	-90.91%
Difference from Budget 13-14 to Estimated Actual 13-14:	$	(2,250)	-81.82%
Difference from Estimated Actual 13-14 to Proposed 14-15:	$	(250)	-50.00%

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

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



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

ACCOUNT NUMBER	DESCRIPTION	FY 09-10 ACTUAL	FY 10-11 ACTUAL	FY 11-12 ACTUAL	FY 12-13 ACTUAL	FY 13-14 BUDGET	FY 13-14 ACTUAL TO DATE (6 MOS)	FY 13-14 ESTIMATED ACTUAL	FY 14-15 PROPOSED BUDGET
	Land Acquisition, Facility Expansion & Renovation Fund								
	EXPENDITURES								
14-75-910-409	Land Acquisition	-	-	-	-	2,593,187	917,000	1,813,819	-
14-75-920-245	Engineering	-	-	-	-	50,000	-	50,000	-
14-75-930-410	Village Hall Remodel (835 Midway)	-	-	-	-	-	-	-	1,063,127
14-75-930-411	Police Dept Remodel (7760 Quincy)	-	-	-	-	-	-	-	-
14-75-930-415	Park Improvements/Facilities	-	-	-	-	500,000	67,527	217,000	-
14-75-940-501	Transfer to General Fund	-	-	-	-	25,000	-	25,000	-
TOTAL	Land Acquisition, Facility Expansion & I	-	-	-	-	3,168,187	984,527	2,105,819	1,063,127
TOTAL	Land Acquisition, Facility Expansion & I	-	-	-	-	3,168,187	984,527	2,105,819	1,063,127

Difference from Budget 13-14 to Proposed 14-15: $ (2,105,060)

Difference from Budget 13-14 to Estimated Actual 13-14: $ (1,062,368)

Difference from Estimated Actual 13-14 to Proposed 14-15: $ (1,042,692)

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

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

* Fund was established in FY 11/12.