

EST. 1960

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org
N O T I C E

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Robert J. Pavelchik, Jr.

Director of Finance

Carrie Dittman

NOTICE IS HEREBY GIVEN that a special joint meeting of the Finance/Administration Committee, Municipal Services Committee, and Public Safety Committee of the Village of Willowbrook has been scheduled as follows:

DATE: February 19, 2018 - Monday

TIME: 5:00 p.m.

PLACE: Willowbrook Police Department
Training Room
7760 Quincy Street
Willowbrook, IL 60527

AGENDA: See attached.

Sue Berglund/es
Sue Berglund
Finance/Administration Committee

Paul Oggerino/es
Paul Oggerino
Municipal Services Committee

Gayle Neal/es
Gayle Neal
Public Safety Committee

THIS NOTICE WAS FAXED TO THE FOLLOWING ON February 13, 2018:

Chicago Tribune
Suburban Life Graphic

Chicago Sun-Times
The Doings

THIS NOTICE WAS PLACED ON THE BULLETIN BOARD IN THE LOBBY OF THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS ON FEBRUARY 13, 2018.

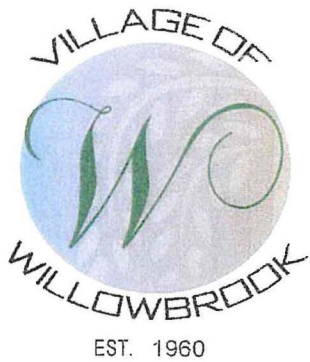
Leroy R. Hansen by
Leroy R. Hansen
Village Clerk
Christopher A. Seidl
Deputy Clerk

ACCOMMODATIONS FOR THE DISABLED

Any individual with a disability requiring a reasonable accommodation in order to participate in any public meeting held under the authority of the Village of Willowbrook, should contact Timothy Halik, ADA Compliance Officer, Village of Willowbrook, 835 Midway Drive, Willowbrook, IL 60527, or call (630)920-2261 voice, Monday through Friday, between 8:30 a.m. and 4:30 p.m., within a reasonable time before the meeting. Requests for sign language interpreters should be made a minimum of five working days in advance of the meeting.



Proud Member of the
Illinois Route 66 Scenic Byway



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AGENDA

SPECIAL JOINT MEETING OF THE FINANCE & ADMINISTRATION,
MUNICIPAL SERVICES, AND PUBLIC SAFETY COMMITTEES OF THE VILLAGE
OF WILLOWBROOK TO BE HELD ON MONDAY, FEBRUARY 19, 2018 AT
5:00 PM IN THE POLICE DEPARTMENT TRAINING ROOM, 7760 QUINCY
STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

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Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Robert J. Pavelchik, Jr.

Director of Finance

Carrie Dittman

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a. November 13, 2017 Regular Meeting of the Finance & Administration Committee
 - b. November 13, 2017 Regular Meeting of the Municipal Services Committee
 - c. December 18, 2017 Special Meeting of the Public Safety Committee
4. REVIEW – Fiscal Year 2018/19 Budget
5. VISITOR'S BUSINESS
6. ADJOURNMENT



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MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 13, 2017 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Chairman Davi at 5:32 p.m.

2. ROLL CALL

Those present at roll call were Chairman Umberto Davi, Trustee Gayle Neal, Director of Finance Carrie Dittman, Assistant to the Village Administrator Garrett Hummel and Deputy Clerk Cindy Stuchl.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, October 9, 2017 were reviewed.

Motion to approve made by Trustee Neal, seconded by Chairman Davi. Motion carried.

4. DISCUSSION – Business License Fees – Auto Dealers

Director Dittman explained that in fall 2016, Highline Auto Sales, an internet based auto sales business, opened in the Executive Plaza Office Park. Section 3-1A-1(24) of the Village Code sets the annual business license fee for auto dealers at \$4,000. When advised of this, the owner of Highline Auto Sales argued that their internet auto sales were no different than other retail internet sales, and therefore, they should be charged the fee contained within Section 3-1A-1(28), which would calculate to \$500 annually, based on square footage. The Village performed a survey of other jurisdictions and that survey showed our auto dealer business license fee to be high. The Village ultimately agreed that Highline's use is very different from a conventional auto dealership and charged them the lower \$500 fee.

A different, traditional, auto dealer is now requesting that they also be charged a lower fee. The Village planned to modify the fee ordinance to clarify the distinction between traditional dealerships and internet based dealers, but had not planned to lower the fee for the traditional dealers. In light of the fee survey, the Village is examining the fee structure. Four auto dealer businesses in town are currently subject to the fee and would be affected by any changes made. Two are internet based and pay their annual fee based on square footage, and two are traditional dealers and pay \$4,000 annually each. If the auto dealership rates were all based on square footage using the current structure for internet sales businesses, the latter two businesses would pay \$750 and \$200 annually (reduction of \$7,050 in revenues annually).

Staff is looking for direction on how to proceed. One option is to modify the business license fee ordinance to distinguish between a conventional auto dealership and an internet sales-based dealership but maintain the \$4,000 annual fee for the conventional dealerships. Another option would be to modify the ordinance AND change the amount of the annual fee for all auto dealers from \$4,000 to some other amount, whether it is based on square footage, a flat fee or some other methodology. Deputy Clerk Stuchl noted that the traditional auto dealer has inquired of her whether their annual fee will be reduced and if they will receive a rebate of prior fees paid. Deputy Clerk Stuchl has not yet sent out their business license renewal for calendar year 2018 pending the decision of the board on the fee to be charged. The committee discussed this topic further and agreed that whatever the change may be, it should not be retroactive and no rebate of prior fees would be paid. Chairman Davi noted that a future effective date could be put in the ordinance, perhaps January 1, 2018, if the ordinance were passed in 2017. The Committee proposed modifying the ordinance for all auto dealerships to charge a fee based on square footage effective January 1, 2018, with the understanding that no retroactive refunds would be issued; these changes would

need to be discussed and approved by the Village Board. Staff will begin working on an ordinance modification to be brought forth to the full board at the second Village board meeting in November.

Chairman Davi and Trustee Neal approved the request to be brought forth to the Village board.

5. REPORT – Monthly Disbursement Reports – October 2017

The Committee reviewed and accepted the disbursement reports for the month of October and key items are highlighted below:

- Total cash outlay for all Village funds – \$1,001,287. Fiscal Year to Date is \$8,754,670. October includes a handwritten check for \$72,640.50 which is a payment to Clauss Brothers for Willow Pond Park (but not M & A Asphalt, there is a typo in the report).
- Payroll monthly total for active employees including all funds - \$295,025 (2 payrolls). The average payroll for the year was \$154,905, which is a 5.75% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for October: \$32,300. Average monthly cash outlay for all Village funds fiscal year to date (YTD): \$1,459,112. Daily average fiscal YTD: \$47,589. October's daily amount dropped due to the end of the three construction projects that were occurring earlier in the fiscal year.
- Average daily expenditures for the General Fund only: \$22,129. Fiscal YTD average is \$30,950 which is a 27.9% increase from the prior year. The increase is due to the General Fund transfers out to the LAFER Fund to cover the police department renovation, now that the bond proceeds have been exhausted.

6. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax

All revenues are fiscal year to date collections through October 31, 2017 (unaudited):

- Sales tax receipts - \$313,701 down .47% from the prior year. Trending 4.1% over budget.
- Business District sales tax receipts - \$34,773. This is a new report which shows collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from only the Town Center side as only those businesses are currently open. 41.63% of the annual budget has been collected (and 50% of the fiscal year has been completed).
- Income Tax receipts - \$67,208 down 5.3% compared to the prior year, 11.4% under budget. The state of Illinois is no longer in arrears in payments, however we are now feeling the effects of the recent state legislation which included a 10% reduction in income tax, which is about \$86,254 annually.
- Utility tax receipts - \$76,352 down 4.11% from the prior year, 6.5% under budget, consisting of:
 - Telecomm tax - \$31,009 down 6.47%
 - Northern IL gas - \$5,600 up 7.01%
 - ComEd - \$39,743 down 4.84%
- Places of Eating Tax receipts - \$41,841 down 4.16% compared to the prior year, trending 1.09% under budget.
- Fines - \$12,269 up 17.33% compared with the prior year, 48.04% over budget. Fines come from County

distributions and also local fine tickets written by Village police officers.

- Red Light Fines – \$50,230 down 27.72% from the prior year receipts, trending 7.1% under budget. The Rt. 83/63rd St. intersection is still “down”, however, the new cameras are currently being tested.
- Building Permit receipts - \$60,823 down 7.10% from the prior year, 88.94% above budget.
- Water sales receipts - \$257,241 down 11.00% from the prior year, 11.08% below budget. The large decline from Sept 2016 to Sept 2017 is due to a \$181,000 catch up bill issued in Sept 2016 to a shopping center that experienced a huge leak, and that billing is non-recurring. Revenues have generally normalized since the MTU replacement project concluded and we are seeing far fewer “catch-up” bills than in the past year.
- Hotel/Motel Tax receipts - \$27,690 up 5.34% compared with the prior year. The revenue is trending at 9.9% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$16,481 up 2.08% compared with the prior year, 0.8% above budget.

Chairman Davi inquired about what the Village’s historical total revenues were year after year and if we tracked that. Director Dittman replied that after the revenues took a hit around 2008 when the economy dropped, we have been slowly growing each year and are nearly back to the pre-recessionary levels. A ten-year historical report of revenues and expenditures is presented in the Village’s Comprehensive Annual Financial Report. In addition, Director Dittman prepares a 5 year look back and 5-year forecast on revenues and expenditures by fund as part of the annual budget document. Director Dittman will include a ten-year historical report on revenues and expenditures in the next committee meeting packet.

Motion to approve the Monthly Disbursement reports and Revenue reports was made by Trustee Neal, seconded by Chairman Davi. Motion carried.

7. VISITOR’S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications.

9. ADJOURNMENT

Motion to adjourn at 6:08 p.m. was made by Trustee Neal, seconded by Chairman Davi. Motion carried.

(Minutes transcribed by: Carrie Dittman, 11/14/2017)

MINUTES OF THE REGULAR MEETING OF THE MUNICIPAL SERVICES
COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY,
NOVEMBER 13, 2017 AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN
THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

1. CALL TO ORDER

Chairman Michael Mistele called the meeting to order at 5:30 PM.

2. ROLL CALL

Those present at roll call were Chairman Michael Mistele, Trustee Paul Oggerino, and Village Administrator Tim Halik. Absent: None.

3. APPROVAL OF MINUTES

- a) After review of the draft minutes from the September 11, 2017 regular meeting of the Municipal Services Committee, Chairman Michael Mistele made a motion to approve the minutes as presented. Trustee Paul Oggerino seconded the motion. Motion Carried

4. REPORT – 75th Street Water Main Lining Project: Status Update

Administrator Halik shared technical information relating to the water main lining process received from the contractor, and also provided an update on the project. Halik advised that the work is progressing utilizing two contractors; Sunset Sewer & Water will excavate the lining pits, and also each hydrant tap location. Fer-Pal will then complete the lining process. Halik advised that given the proximity of the project to Hinsdale South High School and increased foot traffic from students, all excavated pits will be covered with steel plates at the end of each work day to ensure no hazard exists. Halik also shared that P.W. crews are monitoring the projected overnight low temperatures, since the temporary bypass water services to the affected homes are merely run on the ground and will be susceptible to freezing if temps drop too low. Staff has recommended to residents that they leave a water fixture slightly open in their lowest level to guard against freezing lines, since the temporary bypass water is unmetered, so they will not receive a bill for the used water. Halik hopes the project could be completed within 2 to 3 weeks, depending on weather and other delays.

5. REPORT – Kingery & 63rd Street STP Lighting Project: Status Update

Administrator Halik reminded the Committee that the Village previously applied for and was awarded grant funding through the Federal Surface Transportation Program to install both intersection and approach lighting at the Illinois Route 83 and 63rd Street intersection. Halik advised that Kingery Highway is a state road, and the intersection does not currently meet warrant requirements for lighting. Therefore, our requests over the years for IDOT to install lighting have been denied. Ultimately, it was decided that available grant opportunities to install the improvement would be considered. The total estimated cost of this project was \$521,730. The grant award will cover 70% of the eligible costs of the project not to exceed \$365,211, with the Village's local share amount being \$156,519. Halik advised that the project was included on IDOT's March 3, 2017 bid letting. The low

bidder at that time was H&H Electric Company in the amount of \$345,048.10. Project bids came in significantly lower than expected. The contract was awarded on April 14, 2017 and the contract signed on April 27, 2017. A preconstruction meeting was held on May 16, 2017. It was expected that the project would commence in June of 2017 and be substantially completed by September of 2017. However, at the pre-con meeting, H&H Electric submitted a request for a 120-day time extension for delay of start, which is permissible under IDOT regulations. Therefore, the start of construction on this project was delayed until October 2017, with a new expected completion date of Spring 2018. However, work did not commence in October. As a result, working days are being charged to the project as of October 10, 2017 (there are 90 work days included for this project). On November 1, 2017, staff received notification from H&H that they will try to begin the project the week of November 13th.

6. REPORTS – Municipal Services Department

- a. Administrator Halik reviewed the monthly permit activity reports for both the month of September and October 2017. Halik advised that the Village received about \$47,000 in permit revenue for the month of September, and about \$60,000 in October. Halik advised that for the first six months of the 2017/18 fiscal year, the department has brought in a total of 122.79% of the budgeted revenue.
- b. Administrator Halik shared the water system pumpage report for August and September 2017. The report indicates that the Village pumped 33,061,000 gallons of water in the month of August, and 33,220,000 in the month of September. The total amount of water pumped so far in the 2017/18 fiscal year is about .68% below the amount of water pumped in the same time period of the previous year. However, we are still on track to meet the 350,000,000 pumpage projection for the year.
- c. Administrator Halik shared the September 2017 scavenger report, and advised that the report was for informational purposes only.
- d. Administrator Halik shared the September 2017 Clarke Mosquito Abatement Program Report, and advised that the report was for informational purposes only.

7. VISITOR’S BUSINESS

(None)

8. COMMUNICATIONS

Administrator Halik shared a Tribune Investigation Report recently published, entitled, “The Water Drain. Same Lake, Unequal Rates.” The Committee discussed some of the reasons why water rates between jurisdictions differ.

9. ADJOURNMENT

Motion to adjourn was made by Chairman Mistele and seconded by Trustee Oggerino. The meeting was adjourned at 6:16 PM.

(Minutes transcribed by: Tim Halik, 1/3/18)

VILLAGE OF WILLOWBROOK, IL
PUBLIC SAFETY COMMITTEE
MINUTES
DECEMBER 18, 2017

MINUTES OF THE SPECIAL MEETING OF THE PUBLIC SAFETY COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON DECEMBER 18TH, 2017 AT 5:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DU PAGE COUNTY, ILLINOIS.

CALL TO ORDER

Chairman Terrence Kelly called the meeting to order at 5:30 p.m.

ROLL CALL

In attendance at this meeting were: Chairman Terrence Kelly, Village Trustee Sue Berglund, Police Chief Robert Pavelchik, Deputy Police Chief Robert Schaller, Assistant to the Village Administrator Garrett Hummel.

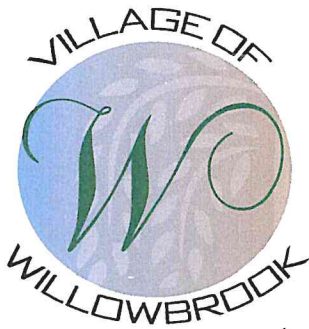
1. REVIEW NOVEMBER 10TH, 2017 PUBLIC SAFETY COMMITTEE MEETING MINUTES.
A motion was made by Trustee Berglund, seconded by Chairman Kelly, to approve the Public Safety Committee minutes of the November 10, 2017 meeting. There were no additions, deletions or corrections to the minutes; the motion was unanimously approved by voice vote.
2. REVIEW PROPOSAL TO CONTRACT WITH ADVANCED WIRING SOLUTIONS.
Deputy Chief Schaller presented information to the Committee on the need for an audio monitoring system in the lockup area of the Willowbrook Police station. He explained that prior to the station remodel such a system existed but that it was antiquated and it was removed during the remodel. This system is required for the safe monitoring of persons in custody. Two proposals were presented with the lower proposal being Advanced Wiring Solutions. Trustee Kelly questioned the warrantee clause in section 4 of the contract and indicated that he would double check with the Village Attorney before tonight's Village Board meeting. The Committee forwards this proposal to the full Board for approval.
3. DISCUSSION – PANIC ALARMS.
Garrett Hummel presented information to the Committee on a proposal to install safety alarm systems in both the Village Hall and Police station. He explained that prior to the construction of the new Village Hall there was a "panic alarm" button in the old Village Hall front office that could alert police officers in case of an emergency in the Village Hall. This proposal would install an alarm system in both buildings that will go directly to our dispatch facility DUCOMM in case of emergency. Trustee Kelly asked if perhaps a couple of extra alarm fobs could be utilized for employees leaving either facility late/after dark; Garrett will look into the cost. The Committee forwards this proposal to the full Board for approval.
4. REVIEW WEEKLY PRESS RELEASES – INFORMATION.
The Committee members reviewed the weekly press releases for the November 6 to December 10, 2017, period, noting the counterfeit currency arrests of November 26 and the burglary to motor vehicles at Midtown Athletic Club on November 16.
5. REVIEW OVERTIME REPORT FOR 11/06/2017–12/03/2017 - INFORMATION.
The Committee members reviewed the overtime summary for the periods listed; Trustee Kelly took note of the holiday pay number (Thanksgiving 2-day holiday).

6. REVIEW MONTHLY EXPENDITURE REPORT FOR NOVEMBER 2017 – INFORMATION.
The Committee members reviewed the monthly expense report and budget summary for the Fiscal Year 2017-18 through November 30, 2017. The budget is 58% executed with no major anomalies observed to date. Trustee Kelly asked about the Accreditation line item; Chief Pavelchik explained that D/C Schaller and Officer Lauren Kaspar attended the CALEA conference for the training and that our re-accreditation is approaching.
7. REVIEW MONTHLY OFFENSE SUMMARY REPORT FOR NOVEMBER 2017 - INFORMATION.
The Committee members reviewed the November 2017 offense summary with no comments or questions.
8. REVIEW LETTER(S) OF RECOGNITION AND APPRECIATION – INFORMATION.
 - Officer Jose Lopez *Officer Lopez received a hand written thank you note from a citizen, thanking him for his “quick, kind and calming service”.*
 - Officer Dave Gaddis
 - Officer Dylan Trainor
 - Officer Christine Robles*Officers Gaddis, Trainor and Robles were presented a Departmental Recognition for their actions of November 20, 2017 on a high-risk gun threat call and arrest.*
9. DISCUSSION ITEMS
 - Chief Pavelchik MOU. *Chief Pavelchik explained that the police union took a full year to sign off on a memorandum of understanding on travel reimbursement but it was finally signed last week so no action by this Committee is necessary.*
 - Request for Approval – Local Adjudicator. *The Committee continued a discussion from the November meeting on whether or not to solicit proposals for a new local adjudicator for the red-light camera hearings. Chief Pavelchik asked the Committee what criteria for experience might be needed for the proposal and how the Committee would like to handle the vetting process. Chairman Kelly asked how the current adjudicator is working out? Chief Pavelchik and D/C Schaller both explained that the current vendor works well in our system, our staff is very happy with his work, he is nice to the people who come to hearings; basically, the process is running well and under budget. Trustee Kelly offered that if it isn't broken, why fix it? The Chief, D/C Schaller and Trustee Berland concurred so the Committee recommends no change to the local adjudication vendor.*
 - Stop Arm Violation Cameras on School Buses. *Chief Pavelchik explained to the Committee that he is in discussions with Gower School District 62 Superintendent Victor Simon regarding installing camera systems on the Gower busses to record stop-arm violations. He explained that Illinois law allows for camera enforcement of these violations, similar to the red-light camera violations. The Village's red-light vendor has systems available so a discussion will continue on this topic.*
 - Liquor Enforcement. *Chief Pavelchik informed the Committee that PD staff is conducting an enforcement detail at licensed liquor establishments tonight. D/C Schaller told the Committee that this evening two liquor establishments have sold to a minor.*
10. * VISITOR'S BUSINESS (Public comment is limited to three minutes per person).
There were no visitor's present to comment.

11. ADJOURNMENT

*A motion was made by Trustee Berglund, seconded by Chairman Kelly, to adjourn the meeting.
Meeting adjourned at 6:10 p.m.*

NEXT MEETING SCHEDULED JANUARY 8TH, 2018 AT 5:30 P.M.



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Village Administrator

Tim Halik

Chief of Police

Mark Shelton

Director of Finance

Carrie Dittman

MEMO TO: Mayor and Board of Trustees

MEMO FROM: Tim Halik, Village Administrator *T.H.*
Carrie Dittman, Director of Finance *C.D.*

DATE: February 15, 2018

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

Enclosed please find information related to the proposed Fiscal Year 2018/19 budget which staff will present at the upcoming joint Committee budget review meeting.

The Committee budget packet has been designed to give all Board members a general overview of budget highlights, including revenue assumptions for the coming year, the proposed FY 2018/19 budget not including discretionary spending, and the tentative ending fund balances for the Village's major funds. In addition, we have included a summary of the basic principles adopted in our preparation of the annual budget.

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

We present the Committees with a proposed FY 2018/19 budget which includes a General Fund drawdown of reserves of \$481,876 and provides for a projected fund balance of approximately \$4,129,819, which is 179 operating days of expenditures, as of April 30, 2019.

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

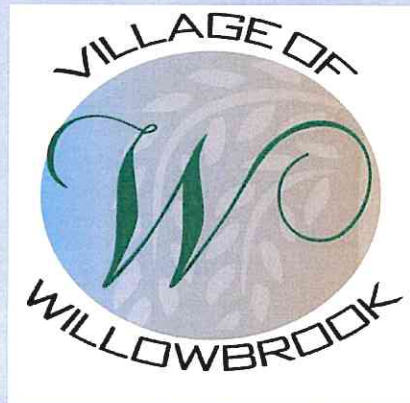
Thank you.



Proud Member of the
Illinois Route 66 Scenic Byway

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

Fiscal Year 2018/19 Budget Review
Monday, February 19, 2018
5:00 PM

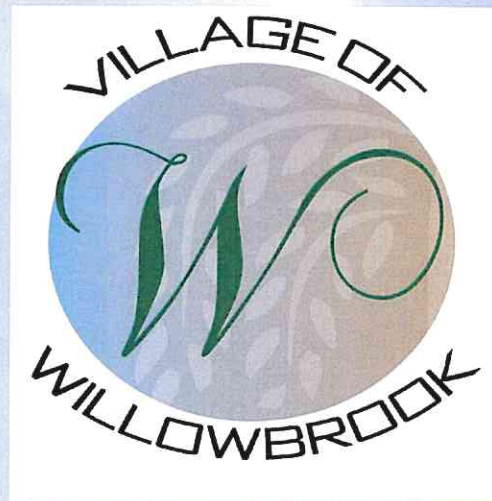


FY 2018/19 Budget Schedule

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

BUDGET OVERVIEW

Fiscal Year 2018/19



General Fund Highlights

- The proposed budget maintains all current services and programs
- Proposed FY 18/19 Days Operating Expense reserves (in General Fund, as of 4/30/19):
 - ✓ 179 Days (\$4,129,819)
 - ✓ 1 “day” projected cost = \$23,048
- Five Year Plan developed to include identified spending on known projects and programs.

General Fund Highlights

- Proposed FY 2018/19 budget presents a General Fund drawdown of reserves of \$481,876 (breakdown on next slide)
 - Proposed budget does not include salary increases for non-union employees. Salaries for police union members include a 2.50% wage increase per the labor agreement.
 - Preliminary health insurance figures include a 3.9% increase
 - Police Pension Contribution – Decrease of 0.03% (\$279)
 - IMRF Pension Contribution – Decrease in calendar year rate of 0.69% (\$30,162)

Reserve Drawdown Breakdown

Revenues:	Budget FY 17-18	Budget FY 18-19	% change	\$ change
All - General Fund	\$ 9,070,234	\$ 8,330,909	(8.15)%	\$ (739,325)
Expenditures:				
Village Board & Clerk	\$ 72,017	\$ 70,187	(2.54)%	(1,830)
Board of Police Commissioners	17,786	25,405	42.84%	7,619
Administration	1,229,504	814,333	(33.77)%	(415,171)
Planning & Econ. Development	263,422	175,628	(33.33)%	(87,794)
Parks & Recreation	1,227,194	377,165	(69.27)%	(850,029)
Finance	446,688	438,286	(1.88)%	(8,402)
Police	5,335,545	5,152,825	(3.42)%	(182,720)
Public Works	1,221,970	1,087,956	(10.97)%	(134,014)
Building & Zoning	335,844	392,073	16.74%	56,229
Fund Transfers *	<u>1,126,791</u>	<u>278,927</u>	<u>(75.25)%</u>	<u>(847,864)</u>
Totals:	11,276,761	\$8,812,785		
Revenues less Expenditures = Budget Surplus (Deficit)		\$ (481,876)		

General Fund Major Revenues Budgeted FY 17/18 vs FY 18/19

Total Budgeted Revenue Projection for FY 18/19
decreased \$739,325 or -8.15%

- Sales Tax – no change
- Income Tax – DOWN \$44,408
 - \$279,000 of the \$818,000 budgeted pays the General Fund portion of the Series 2015 Bonds annually
- Amusement Tax – no change
- Utility Tax – DOWN \$50,000
- Places of Eating Tax – no change
- Permit Fees – UP \$10,000
- Red Light Camera Fines – no change
- Water Overhead Reimbursement – DOWN \$61,051
- Grants – DOWN \$472,598
- NARCINT seizure revenue – DOWN \$153,000

Budget Highlights

Pension Costs: Police Pension

Police = 0.03% decrease, or \$279

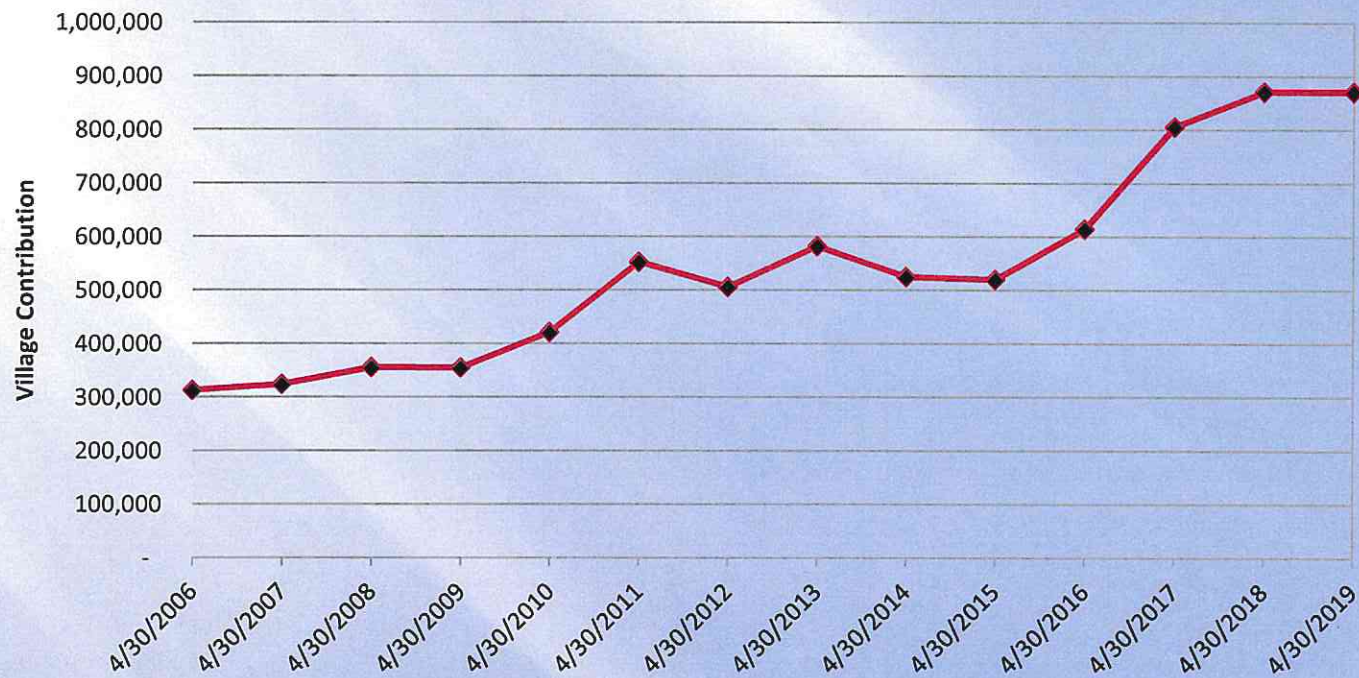
Rate of payroll / contribution:

FY 15/16: 31.16% = \$614,530

FY 16/17: 38.99% = \$805,810

FY 17/18: 41.82% = \$871,363

FY 18/19: 41.18% = \$871,084



Budget Highlights

Pension Costs: IMRF

IMRF = 0.69% decrease, or approx. \$30,162

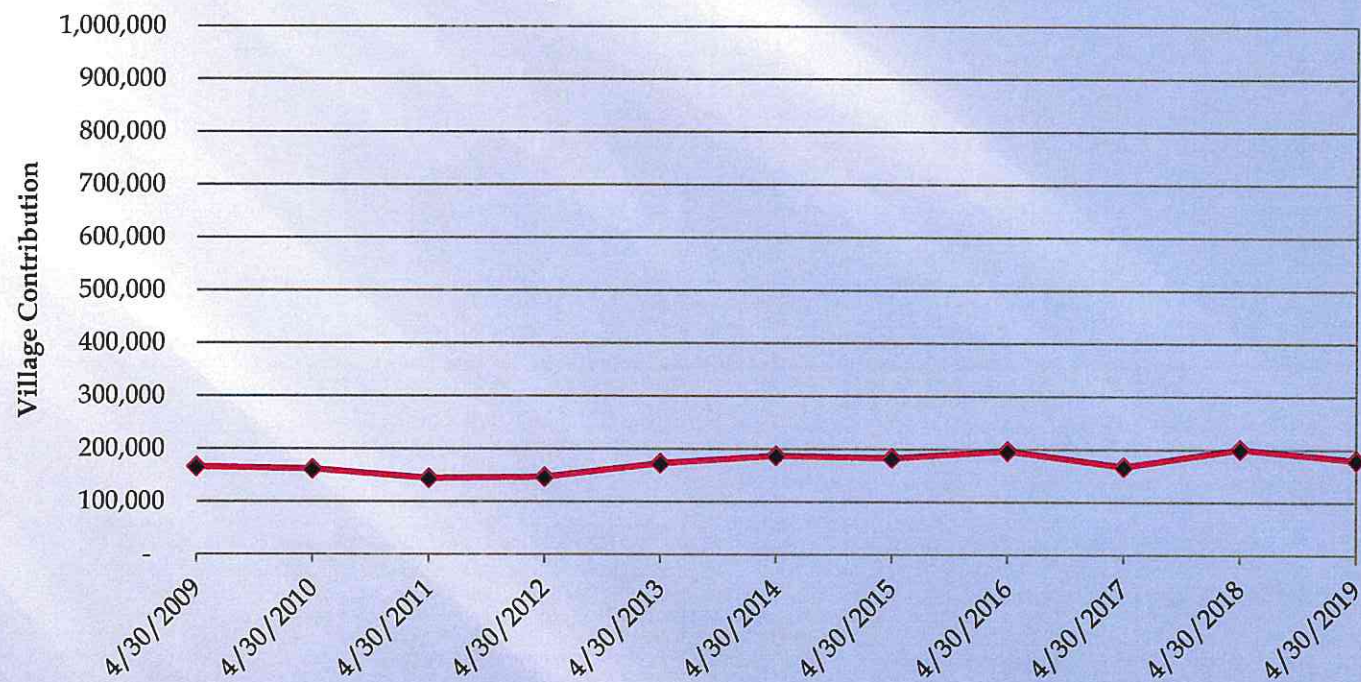
Rate of payroll / contribution:

FY 15/16: 17.97% = \$196,201

FY 16/17: 17.45% = \$166,619

FY 17/18: 15.43% = \$199,956

FY 18/19: 14.74% = \$179,459



Budget Highlights

FY 2018/19 Water & Water Capital Funds

- **Data Collection Unit (DCU) Upgrades x3:** DCUs are a component of our wireless water meter reading system. In the near future, the devices will be obsolete due to changes in the Verizon network. Cost for Aclara upgrades: \$21,500 (Water Capital Fund)
- **Convert from Chlorine Gas Water Disinfection to Sodium Hypochlorite at Water Plant:** \$6,315 (Water Capital Fund)
- **Future projects to be funded by annual transfers from the Water Fund: FY 18/19 transfer: \$400,000.**

Budget Highlights

FY 2018/19 Water & Water Capital Funds (continued)

Debt Expenses:

- IEPA Loan principal and interest repayment, year 2 of 20
 - Budgeted Principal: \$38,837
 - Budgeted Interest: \$15,611
 - **TOTAL FY 18/19: \$54,448**
- Series 2015 Bonds (Water Tower #1 Re-Coating)
 - Budgeted Principal: \$10,800
 - Budgeted Interest: \$9,622
 - **TOTAL FY 18/19: \$20,422**
- Series 2015 Bonds (Portion that refunded Series 2008 bonds)
 - **Transfer to Debt Service Fund: \$46,601**

BUDGET HIGHLIGHTS – MFT FUND

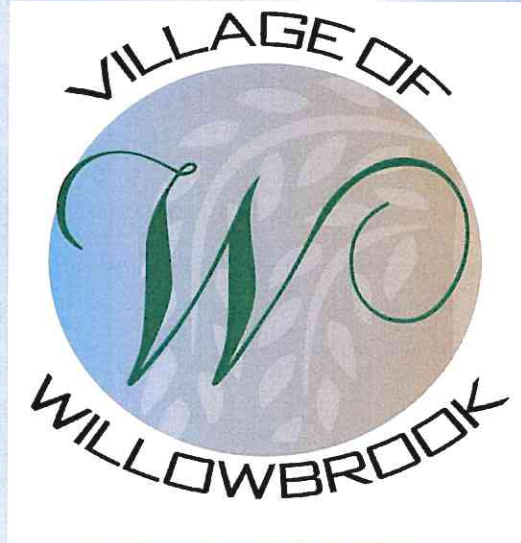
- This year's scheduled Roadway Maintenance Program includes an overlay of 79th Street, along with the replacement of defective concrete (i.e., sidewalks & curbs) and ADA upgrades adjacent to 79th Street. In addition, full-depth patching and the replacement of worn pavement markings throughout the remainder of town.
- There will be approximately \$267,382 available in the Motor Fuel Tax (MFT) Fund to complete the FY18/19 Road Program.
- As we have done in the past, prior to finalizing the contract for this year's program, all Village roads will be visually evaluated after the winter season.

BUDGET HIGHLIGHTS – DEBT UPDATE


- Series 2015 Bonds
 - Pledged to be repaid with income tax revenues (police station portion) and water user fees (water tank portion)
 - If pledged revenues are insufficient, a general obligation property tax would be levied
 - Village Board will abate the property tax each year as alternate revenues are sufficient
 - FY 2018/19 payment: \$325,528 (Debt Service Fund)
 - General Fund transfer: \$278,927
 - Water Fund transfer: \$46,601

FINANCIAL OVERVIEW

Fiscal Year 2018/19



Financial Performance - General Fund

	Fund Balance	Surplus (Deficit)	# of Days Operating Expense reserved
April 30, 2018 Budget	\$ 3,619,086	\$ (2,206,527)	150
April 30, 2018 Est. Actual	\$ 4,611,695	\$ (1,544,028)	195
April 30, 2019 Budget - proposed	\$ 4,129,819*	\$ (481,876)	 179

* One (1) "Operating Day" in the General Fund projected for FY 18/19 = \$23,048

Reasons for Heightened Performance FY 17/18 Est. Actual vs. Budget


General Fund Drawdown was \$662,499 less than anticipated:

- ▣ General Fund Total Revenues \$260,000 > budget
 - ▣ Sales Tax \$235,000 estimated actual > budget
 - ▣ Building Permits \$187,000 estimated actual > budget
 - ▣ Court/Traffic Fines \$45,000 estimated actual > budget
 - ▣ Other \$85,000 estimated actual > budget
 - ▣ Income Tax \$94,000 estimated actual < budget
 - ▣ Utility Tax \$63,000 estimated actual < budget
 - ▣ Grants \$130,000 estimated actual < budget
 - ▣ NARCINT \$52,000 estimated actual < budget

Reasons for Heightened Performance FY 17/18 Est. Actual vs. Budget (Con't.)

- ▣ General Fund Expenditures - approx. \$402,000 < budget
 - \$275,000 for Village Hall parking lot replacement was deferred
 - IRMA insurance premium was \$68,000 lower
 - ADA park improvements were \$48,000 lower
 - Police fuel costs were \$20,000 lower
 - Police vehicle repairs were \$16,000 lower
 - Police body cameras budgeted at \$33,846 were not purchased
 - NARCINT expense applied toward police dept. renovation was \$64,000 less (due to lower than expected NARCINT revenues)
 - Neighborhood parks actual expense > budget by \$85,000
 - Tree maintenance > budget by \$112,000
 - Building dept. consulting of \$60,000 not originally budgeted
 - Building dept. plan review > budget by \$67,000

“Quick Summary”

- ▣ The FY 2017/18 Budget included a planned draw-down of reserves in the amount of \$2,206,527 (deficit), resulting in 150 days of operating expense reserved.
- 
- ▣ FY 2017/18 estimated actual projects a year-end draw-down of reserves of \$1,544,028 (deficit), resulting in 195 days of operating reserve.
- ▣ The FY 2018/19 Budget includes a planned draw-down of reserves in the amount of \$481,876 (deficit), resulting in 179 days of operating reserve.

(Note: Target Operating Reserve is 120 days)

Evaluating Financial Condition

- ▣ Village uses # of days operating expense reserved in fund balance as one indicator
 - ▣ 1 operating day is calculated by taking annual General Fund operating expenses / 365 days = \$23,048/day for FY 18/19
 - ▣ The amount of projected fund balance at 4/30/19 is \$4,129,819 which can fund the General Fund's daily operating expenditures for **179** days.
- ▣ Also important is balancing the budget:

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

General Fund Balance vs. Expenditures

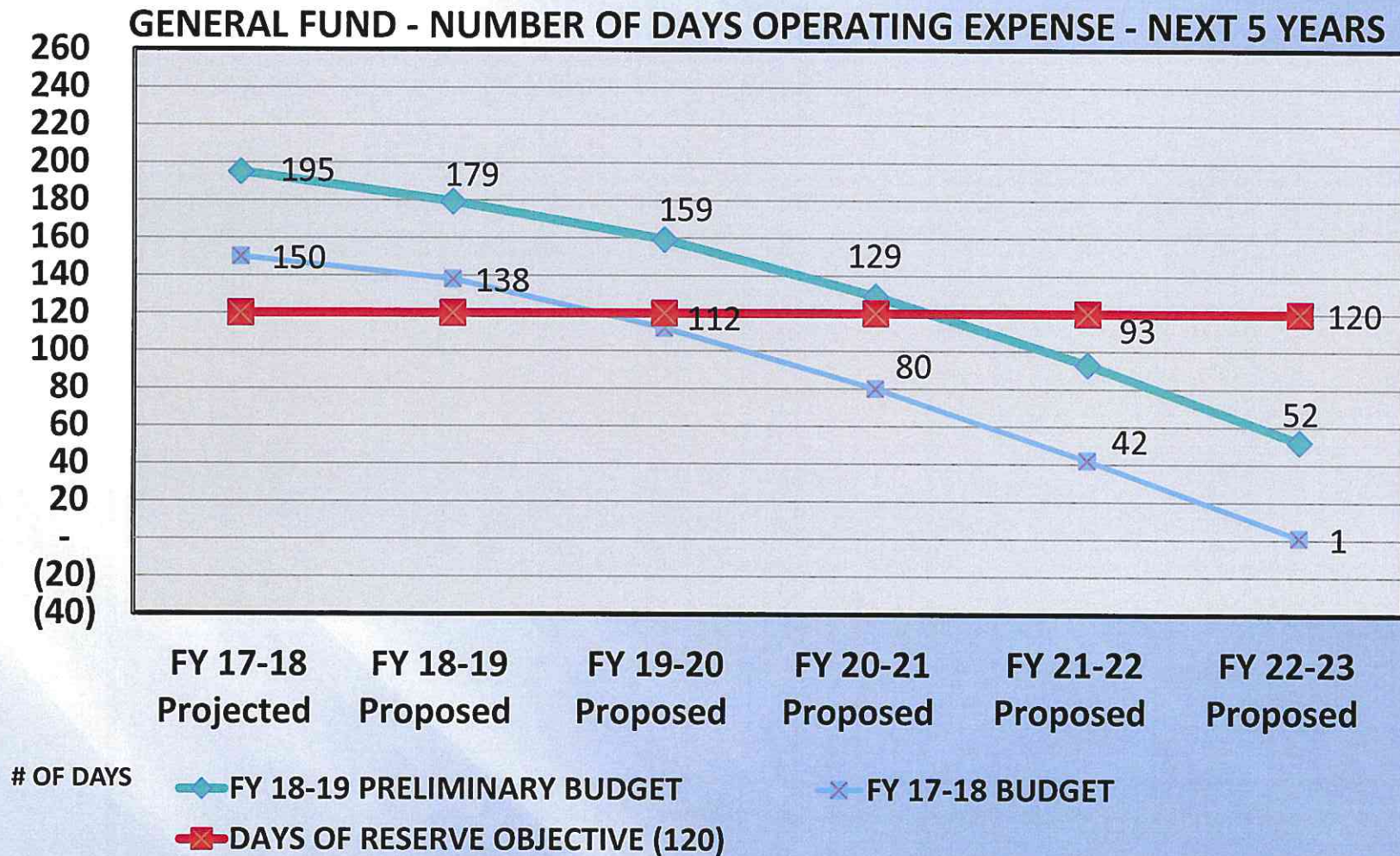
	FY 2014/15 Actual	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Est. Actual	FY 2018/19 Proposed
General Fund balance	\$5,670,237	\$6,040,369	\$6,155,723	\$4,611,695	\$4,129,819
General Fund expenditures (exclusive of transfers out)	\$7,382,996	\$7,890,256	\$8,210,787	\$9,764,623	\$8,533,858
Fund balance / expense %	76.80%	76.55%	74.97%	47.22%	48.39%

Financial Summary – General Fund

Current Year & Next 5 Years

	FY 17/18 Projected	Year 1 FY 18/19 Proposed	Year 2 FY 19/20 Proposed	Year 3 FY 20/21 Proposed	Year 4 FY 21/22 Proposed	Year 5 FY 22/23 Proposed
Fund Balance, BOY	\$ 6,155,723	\$ 4,611,695	\$ 4,129,819	\$ 3,691,329	\$ 3,086,912	\$ 2,293,160
Revenues	9,330,245	8,330,909	8,334,888	8,430,650	8,527,629	8,625,842
% change		-8.15%	0.05%	1.15%	1.15%	1.15%
Operating Expenses	8,629,769	8,412,391	8,468,990	8,728,936	9,013,572	9,294,034
Capital Expenses	1,134,854	121,467	25,515	26,280	27,069	27,881
Transfers Out	1,109,650	278,927	278,873	279,851	280,739	275,937
Total Expenses	10,874,273	8,812,785	8,773,378	9,035,067	9,321,380	9,597,852
% change		-21.85%	-0.45%	2.98%	3.17%	2.97%
Net Surplus (Deficit)	(1,544,028)	(481,876)	(438,490)	(604,417)	(793,752)	(972,010)
Fund Balance, EOY	\$ 4,611,695	\$ 4,129,819	\$ 3,691,329	\$ 3,086,912	\$ 2,293,160	\$ 1,321,150
# Days Reserve	195	179	159	129	93	52

General Fund Balance Projection Next 5 Years



Financial Performance Water and MFT Fund

	FY 2017/18 Budget	FY 2017/18 Estimated Actual	FY 2018/19 Budget
Water Fund Working Capital*	\$2,084,798	\$1,860,340	\$1,859,938
Water Fund Days Reserve**	246 days	238 days	218 days
Water Fund Daily Operating Cost (incl. Depreciation)	\$8,483	\$7,822	\$8,529
MFT Fund Balance	\$203,503	\$291,953	\$245,976

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

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

GENERAL FUND DEPARTMENTAL BUDGETS

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

LARGER PLANNED EXPENDITURES DEPARTMENTS

- Village Board & Clerk
 - ✓ \$5,310 for conferences/meetings
- Board of Police Commissioners
 - ✓ \$10,000 for written exams
 - ✓ \$5,000 for all other exams
- Administration
 - ✓ Transfer to Debt Service Fund (2015 bonds): \$278,927
- Planning & Economic Development
 - ✓ Continuation of outsourced Planner: \$100,000

LARGER PLANNED EXPENDITURES

DEPARTMENTS

- Parks & Recreation

- ✓ Consulting services (program hosting) BRPD: \$15,000
- ✓ Fence repairs across all parks: \$41,137
- ✓ 2018 Family Special Event Race (5K Run): \$9,525
- ✓ Willow Pond Park Grand Opening: \$10,000
- ✓ Special Recreation Assoc. Dues: \$38,541 (SRA tax levy)
- ✓ ADA Park Improvements: \$21,950 (Ridgemoor); would only be spent if Ridgemoor Park is redeveloped

- Finance

- ✓ \$10,000 placeholder for timeclock system @ public works (deferred from FY 2017/18)
- ✓ \$25,000 for outsourced IT provider (annual fee)
- ✓ \$29,226 for Finance software annual licenses and all Village-wide email, firewall, virus protection and related IT costs
- ✓ \$28,273 for annual Village audit fee (Village portion)

LARGER PLANNED EXPENDITURES DEPARTMENTS

▪ Police

- ✓ Transition from P/T accreditation manager to staff position to reduce P/T wages
- ✓ Police pension contribution: \$871,084
- ✓ DuComm new facility contribution: \$13,164
- ✓ 1/3 of police K-9 expenses to come from drug asset forfeiture funds
- ✓ New computer aided dispatch and record management system county-wide (DUJIS): \$21,071
- ✓ LEXIPOL policy manual development, training and subscription: \$10,181
- ✓ Membership in the DuPage Metropolitan Enforcement Group (DUMEG): \$11,960
- ✓ New K-9 vehicle w/equipment to replace old unit: \$55,000 (1/3 to come from drug asset forfeiture funds)
- ✓ Replace squad #59: \$42,500
- ✓ Irrigation System for P.D. Building: \$6,460

LARGER PLANNED EXPENDITURES DEPARTMENTS

- Public Works

- ✓ 59th & Holmes Crosswalk (requested by Maercker School Dist. 60): \$28,957
- ✓ Engineering Expenses for 2018 MFT Program (bid contract and construction oversight): \$25,000
- ✓ New Mosquito Abatement Contract (2018 – 2020): \$33,100

- Building & Zoning (n/a)

LARGER PLANNED EXPENDITURES OTHER FUNDS

- Water Fund

- ✓ Transfer to Water Capital Imp. Fund: \$400,000
- ✓ Annual debt service on 2015 Bonds: \$20,422 (portion related to water tank)
- ✓ Annual debt service on 2015 Bonds: \$46,601 (portion related to water's share of 2008 Bonds refunding)
- ✓ IEPA Loan repayment: \$54,448

- Hotel/Motel Tax Fund

- ✓ Advertising provided by DCVB: \$75,000

- Motor Fuel Tax Fund

- ✓ FY 2018/19 road maintenance program: \$267,382

LARGER PLANNED EXPENDITURES OTHER FUNDS

- SSA Bond & Interest Fund
 - ✓ Annual debt service on SSA bonds: \$322,225
- Water Capital Improvement Fund
 - ✓ DCU Upgrade: \$21,500
- Capital Projects Fund (n/a)
- Debt Service Fund
 - ✓ FY 18/19 payment on 2015 GO bonds: \$325,528

LARGER PLANNED EXPENDITURES OTHER FUNDS

- Land Acquisition, Facility Expansion & Renovation Fund (L.A.F.E.R) (n/a)
- Rt. 83/Plainfield Road Business District Tax Fund
 - ✓ Potential Sales Tax Rebate: \$900,000 (leaves about \$41,000 in fund balance)

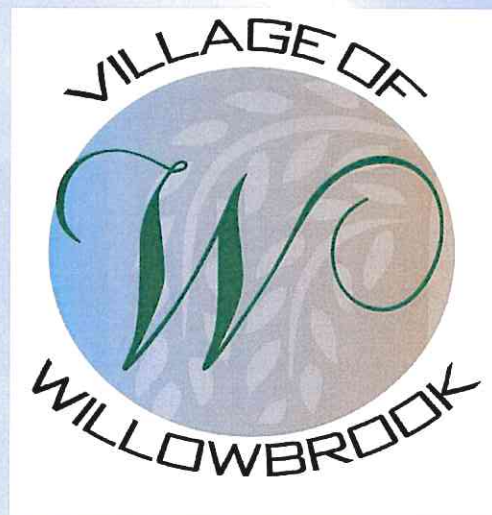
Available Funds – Projected Fund Balances

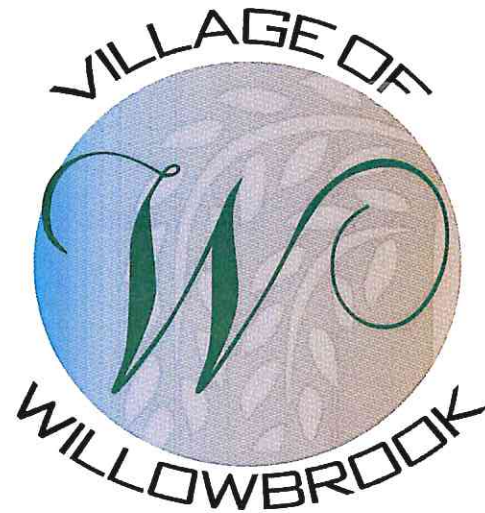
Fund	April 30, 2018	April 30, 2019
General Fund	\$4,611,695	\$4,129,819
Water Capital Fund	\$63,516	\$435,201
Land Acquisition, Facility Expansion & Renovation (L.A.F.E.R.) Fund	\$0	\$0
IRMA Excess Surplus	\$496,064	
IPBC Terminal Reserve	\$475,497	

“Sneak Peak” of Discretionary Items to be Considered at Board Budget Workshop on March 19th (not included in current budget #'s)

- ▣ New Village Electronic Entry Signs: \$198,708
 - ▣ Replacement of Sandblasted Wood I.D. Signs along Route 83
- ▣ Ridgemoor Park Renovation: \$171,400
 - ▣ Playground Upgrade + Consultant Design Services
- ▣ Village Hall Parking Lot Replacement: \$231,065
 - ▣ DuPage Co. Water Quality Improvement Grant
- ▣ South Sub-Area Master Plan Analysis: \$45,000
 - ▣ Planning & TIF Eligibility Analysis & Report
- ▣ Garfield Ave. Sidewalk Connection: \$53,585
 - ▣ Joint Project with the Village of Burr Ridge
- ▣ Community Resource Center (CRC) Renovation:
Year 1 (building shell): \$383,000
 - ▣ Year 1 of Proposed Two (2) Year Project

The End





5 YEAR FORECAST

GENERAL FUND & WATER FUND

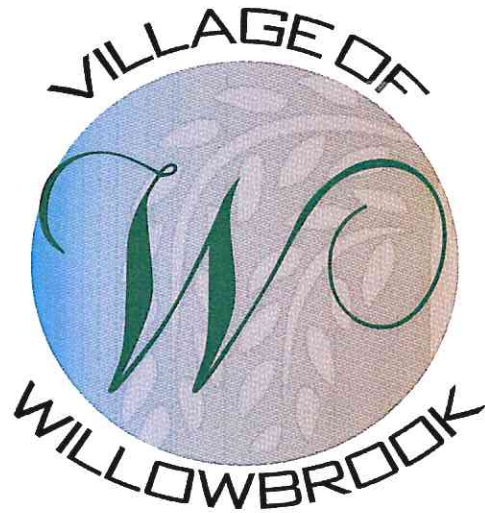
GENERAL FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 6,040,369	\$ 5,825,613	\$ 6,155,723	\$ 4,611,695	\$ 4,129,819	\$ 3,691,329	\$ 3,086,912	\$ 2,293,160
Revenues	8,606,907	9,070,234	9,330,245	8,330,909	8,334,888	8,430,650	8,527,629	8,625,842
% change				-8.15%	0.05%	1.15%	1.15%	1.15%
Operating Expenses	8,210,787	8,823,075	8,629,769	8,412,391	8,468,990	8,728,936	9,013,572	9,294,034
Capital Expenses	-	1,326,895	1,134,854	121,467	25,515	26,280	27,069	27,881
Transfers Out	280,766	1,126,791	1,109,650	278,927	278,873	279,851	280,739	275,937
Total Expenses/Transfers Out	8,491,553	11,276,761	10,874,273	8,812,785	8,773,378	9,035,067	9,321,380	9,597,852
% change				-21.85%	-0.45%	2.98%	3.17%	2.97%
Net Surplus (Deficit)	115,354	(2,206,527)	(1,544,028)	(481,876)	(438,490)	(604,417)	(793,752)	(972,010)
Ending Fund Balance	6,155,723	3,619,086	4,611,695	4,129,819	\$ 3,691,329	\$ 3,086,912	\$ 2,293,160	\$ 1,321,150
Daily Operating Cost	\$ 22,495	\$ 24,173	\$ 23,643	\$ 23,048	\$ 23,203	\$ 23,915	\$ 24,695	\$ 25,463
# Days Fund Balance Reserve	274	150	195	179	159	129	93	52
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days			150	138	112	80	42	1

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

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Total Net Assets, Beginning	\$ 4,763,485	\$ 5,365,222	\$ 5,030,836	\$ 5,153,437	\$ 5,415,448	\$ 5,593,476	\$ 5,690,010	\$ 5,702,275
Revenues	3,377,260	3,560,900	3,627,418	3,569,300	3,564,500	3,564,500	3,564,500	3,564,500
% change				0.24%	-0.13%	0.00%	0.00%	0.00%
Operating Expenses	3,263,737	2,880,968	2,592,606	2,850,688	2,928,701	3,010,662	3,095,390	3,181,969
Capital Expenses	-	10,000	464,866	10,000	10,300	10,609	10,927	11,255
Net Transfers (In)/Out	(153,828)	447,345	447,345	446,601	447,471	446,695	445,918	446,772
Total Expenses/Transfers (In)/Out	3,109,909	3,338,313	3,504,817	3,307,289	3,386,472	3,467,966	3,552,235	3,639,996
% change				-0.93%	2.39%	2.41%	2.43%	2.47%
Net Surplus (Deficit)	267,351	222,587	122,601	262,011	178,028	96,534	12,265	(75,496)
Net Assets Restated								
Total Net Assets, Ending	\$ 5,030,836	\$ 5,587,809	\$ 5,153,437	\$ 5,415,448	\$ 5,593,476	\$ 5,690,010	\$ 5,702,275	\$ 5,626,779
Cost Per Day to Operate Fund	\$ 8,942	\$ 8,483	\$ 7,822	\$ 8,529	\$ 8,743	\$ 8,967	\$ 9,199	\$ 9,437
Working Capital	2,000,152	2,084,798	1,860,340	1,859,938	1,775,553	1,609,674	1,359,526	1,021,617
Days Operating Expense (Goal = 90)*	224	246	238	218	203	180	148	108

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



GENERAL FUND

LINE ITEM REVENUES & EXPENDITURES

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
REVENUES						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	74,620	75,313	78,341	3,721	4.99
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	107,005	107,005	108,803	1,798	1.68
	PROPERTY TAXES	181,625	182,318	187,144	5,519	3.04
OTHER TAXES						
01-00-310-201	MUNICIPAL SALES TAX	3,600,000	3,835,263	3,600,000		
01-00-310-202	ILLINOIS INCOME TAX	862,540	768,600	818,132	(44,408)	(5.15)
01-00-310-203	AMUSEMENT TAX	57,504	57,504	57,504		
01-00-310-204	REPLACEMENT TAX	1,220	1,277	1,250	30	2.46
01-00-310-205	UTILITY TAX	1,000,000	937,080	950,000	(50,000)	(5.00)
01-00-310-208	PLACES OF EATING TAX	485,000	485,090	485,000		
01-00-310-209	WATER TAX	177,000	177,000	177,000		
01-00-310-210	WATER TAX - CLARENDON WATER CO	1,000	1,000	1,000		
	OTHER TAXES	6,184,264	6,262,814	6,089,886	(94,378)	(1.53)
LICENSES						
01-00-310-302	LIQUOR LICENSES	52,750	57,750	57,750	5,000	9.48
01-00-310-303	BUSINESS LICENSES	84,000	72,039	72,000	(12,000)	(14.29)
01-00-310-305	VENDING MACHINE	2,675	2,595	2,595	(80)	(2.99)
01-00-310-306	SCAVENGER LICENSES	8,000	8,000	8,000		
	LICENSES	147,425	140,384	140,345	(7,080)	(4.80)
PERMITS						
01-00-310-401	BUILDING PERMITS	240,000	427,404	250,000	10,000	4.17
01-00-310-402	SIGN PERMITS	5,000	13,348	5,000		
01-00-310-403	OTHER PERMITS	500	1,904	500		
01-00-310-404	COUNTY BMP FEE	2,000	2,963	2,000		
	PERMITS	247,500	445,619	257,500	10,000	4.04
FINES						
01-00-310-501	CIRCUIT COURT FINES	100,000	145,295	100,000		
01-00-310-502	TRAFFIC FINES	30,000	30,000	30,000		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-00-310-503	RED LIGHT FINES	560,000	558,034	560,000		
	FINES	690,000	733,329	690,000		
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	553,033	553,033	491,982	(61,051)	(11.04)
	ADMINISTRATIVE REIMBURSEMENT	553,033	553,033	491,982	(61,051)	(11.04)
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	850	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,550	850	2,550		
01-00-310-702	PLANNING REVIEW FEES	6,000		6,000		
01-00-310-704	ACCIDENT REPORT COPIES	2,000	1,800	2,000		
01-00-310-705	VIDEO GAMING FEES	30,000	39,643	36,000	6,000	20.00
01-00-310-706	COPIES-ORDINANCES & MAPS	50	39	50		
01-00-310-723	ELEVATOR INSPECTION FEES	5,000	1,500	5,000		
01-00-310-724	BURGLAR ALARM FEES	5,000	10,000	10,000	5,000	100.00
01-00-310-726	NSF FEE		50			
	CHARGES & FEES	60,600	54,732	71,600	11,000	18.15
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	2,250	8,500	2,500	250	11.11
01-00-310-814	PARK PERMIT FEES	3,000	1,500	3,000		
01-00-310-815	SUMMER RECREATION FEES	700	8,350	2,000	1,300	185.71
01-00-310-816	WINTER RECREATION FEES	8,500			(8,500)	(100.00)
01-00-310-817	SPECIAL EVENTS	2,500	4,750	3,200	700	28.00
01-00-310-818	FALL RECREATION FEES	200		200		
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIMB	6,500	5,590	6,500		
01-00-310-820	HOLIDAY CONTRIBUTION	3,000	3,120	4,000	1,000	33.33
01-00-310-823	SPRING RECREATION FEES	650		550	(100)	(15.38)
	PARK & RECREATION CHARGES	27,300	31,810	21,950	(5,350)	(19.60)
OTHER REVENUE						
01-00-310-901	REIMBURSEMENTS - IRMA	5,000	20,000		(5,000)	(100.00)
01-00-310-902	WASTE STICKERS PROCEEDS		60			
01-00-310-903	REIMB - POLICE TRAINING		294			

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-00-310-907	BID PROPOSAL DEPOSIT		210			
01-00-310-909	SALE - FIXED ASSETS	7,500	6,119	7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	750	500		
01-00-310-911	ATS RED LIGHT ENERGY REIMBURSEMENTS	500	1,320	1,320	820	164.00
01-00-310-912	REIMBURSEMENTS-BRUSH PICK-UP	11,600	11,600	11,600		
01-00-310-913	OTHER RECEIPTS	1,000	86,275	20,000	19,000	1,900.00
01-00-310-914	REIMB - PARK & REC MEMORIAL PROGRAM		500			
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAILS	4,000	10,839	4,000		
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER	16,500	210		(16,500)	(100.00)
01-00-310-922	FEDERAL/STATE GRANTS	529,887	400,000	57,289	(472,598)	(89.19)
01-00-310-925	NICOR GAS ANNUAL PAYMENT	17,000	17,000	17,000		
01-00-310-926	CABLE FRANCHISE FEES	208,000	216,000	216,000	8,000	3.85
01-00-310-928	DRUG FORFEITURES - STATE		1,686	33,293	33,293	
01-00-310-930	DRUG FORFEITURES - DEA	15,000	23,312		(15,000)	(100.00)
01-00-310-933	NARCINT REVENUE	153,000	101,168		(153,000)	(100.00)
	OTHER REVENUE	969,487	897,343	368,502	(600,985)	(61.99)
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	9,000	28,863	12,000	3,000	33.33
	NON-OPERATING REVENUE	9,000	28,863	12,000	3,000	33.33
TOTAL REVENUES		9,070,234	9,330,245	8,330,909	(739,325)	(8.15)

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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
EXPENDITURES						
Dept 05 - VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	805	805	805		
01-05-400-161	SOCIAL SECURITY	3,441	3,441	3,441		
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	48,300		
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	960	924	924	(36)	(3.75)
	PERSONAL SERVICES	60,706	60,670	60,670	(36)	(0.06)
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	750	680	696	(54)	(7.20)
01-05-410-301	OFFICE SUPPLIES	500	250	500		
01-05-410-303	FUEL/MILEAGE/WASH	100		100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	6,810	5,169	5,310	(1,500)	(22.03)
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,051	2,328	2,411	360	17.55
01-05-410-308	WELLNESS	600	600		(600)	(100.00)
	GENERAL MANAGEMENT	10,811	9,027	9,017	(1,794)	(16.59)
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500		500		
	COMMUNITY RELATIONS	500		500		
Totals for dept 05 - VILLAGE BOARD & CLERK		72,017	69,697	70,187	(1,830)	(2.54)
Dept 07 - BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE		9	15	15	
01-07-400-161	SOCIAL SECURITY		39	50	50	
	PERSONAL SERVICES		48	65	65	
ADMINISTRATION						
01-07-435-104	PART TIME - CLERICAL	500			(500)	(100.00)

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01-07-435-148	LIFE INSURANCE - COMMISSIONERS	486	245	240	(246)	(50.62)
01-07-435-239	FEES - BOPC ATTORNEY	6,000	1,000	6,000		
01-07-435-301	OFFICE SUPPLIES	100	100	100		
01-07-435-302	PRINTING & PUBLISHING	1,000		2,000	1,000	100.00
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL		525	1,000	1,000	
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500		500		
01-07-435-311	POSTAGE & METER RENT			500	500	
	ADMINISTRATION	8,586	1,870	10,340	1,754	20.43
OTHER						
01-07-440-542	EXAMS - WRITTEN	4,000		10,000	6,000	150.00
01-07-440-543	EXAMS - PHYSICAL	700	498	2,000	1,300	185.71
01-07-440-544	EXAMS - PSYCHOLOGICAL	3,500	1,000	2,000	(1,500)	(42.86)
01-07-440-545	EXAMS - POLYGRAPH	1,000	480	1,000		
	OTHER	9,200	1,978	15,000	5,800	63.04
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		17,786	3,896	25,405	7,619	42.84
Dept 10 - ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	3,500	3,500	3,500		
01-10-400-151	IMRF	36,106	37,454	33,926	(2,180)	(6.04)
01-10-400-161	SOCIAL SECURITY	12,487	12,487	12,562	75	0.60
01-10-400-171	SUI - UNEMPLOYMENT	213	213	204	(9)	(4.23)
01-10-455-101	SALARIES - MANAGEMENT STAFF	83,592	83,592	83,592		
01-10-455-102	OVERTIME	5,000	5,000	5,000		
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	67,075	67,075	67,075		
01-10-455-107	ADMINISTRATIVE INTERN	11,232		11,232		
01-10-455-126	SALARIES - CLERICAL	74,496	74,496	74,496		
01-10-455-131	PERSONNEL RECRUITMENT	550		550		
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	33,491	33,783	18,250	(15,241)	(45.51)
	PERSONAL SERVICES	327,742	317,600	310,387	(17,355)	(5.30)
GENERAL MANAGEMENT						
01-10-455-201	PHONE - TELEPHONES	20,592	19,581	22,751	2,159	10.48

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01-10-455-266	CODIFY ORDINANCES	3,000	1,500	2,500	(500)	(16.67)
01-10-455-301	OFFICE SUPPLIES	10,000	7,500	10,000		
01-10-455-302	PRINTING & PUBLISHING	3,000	3,000	3,000		
01-10-455-303	FUEL/MILEAGE/WASH	2,000	2,000	2,000		
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	4,500	4,500		
01-10-455-305	STRATEGIC PLANNING	2,000		2,000		
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,693	12,728	(272)	(2.09)
01-10-455-311	POSTAGE & METER RENT	6,900	5,000	5,000	(1,900)	(27.54)
01-10-455-315	COPY SERVICE	6,500	7,440	7,440	940	14.46
01-10-455-355	COMMISSARY PROVISION	1,000	1,000	1,000		
01-10-455-409	MAINTENANCE - VEHICLES	1,000	2,500	2,500	1,500	150.00
01-10-455-411	MAINTENANCE - EQUIPMENT	750	500	500	(250)	(33.33)
01-10-455-505	CASH - OVER OR SHORT					
GENERAL MANAGEMENT		74,242	67,214	75,919	1,677	2.26
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE	2,619	3,608		(2,619)	(100.00)
01-10-460-225	INTERNET/WEBSITE HOSTING	6,305	7,926	8,523	2,218	35.18
01-10-460-263	EDP LICENSES		714			
01-10-460-267	DOCUMENT STORAGE/SCANNING	16,825	7,869	2,740	(14,085)	(83.71)
01-10-460-305	EDP PERSONNEL TRAINING	250		250		
01-10-460-331	OPERATING SUPPLIES	500		500		
DATA PROCESSING		26,499	20,117	12,013	(14,486)	(54.67)
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	5,000	18,000	10,000	5,000	100.00
01-10-475-366	NEWSLETTER	1,500	500	500	(1,000)	(66.67)
01-10-475-370	MEALS-ON-WHEELS	1,500	1,500	2,000	500	33.33
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM	1,500	1,500	1,500		
COMMUNITY RELATIONS		9,500	21,500	14,000	4,500	47.37
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	294,792	20,000	7,800	(286,992)	(97.35)
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	60,514	63,875	2,500	(58,014)	(95.87)
01-10-485-642	PEG CHANNEL EQUIPMENT	8,000	8,000		(8,000)	(100.00)

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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
	CAPITAL IMPROVEMENTS	363,306	91,875	10,300	(353,006)	(97.16)
	BUILDINGS					
01-10-466-228	MAINTENANCE - BUILDING	55,000	70,000	60,000	5,000	9.09
01-10-466-235	NICOR GAS (7760 QUINCY)	4,000	2,500	2,500	(1,500)	(37.50)
01-10-466-236	NICOR GAS (835 MIDWAY)	3,000	2,000	2,000	(1,000)	(33.33)
01-10-466-237	NICOR GAS (825 MIDWAY)	2,000	1,200	1,200	(800)	(40.00)
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000	2,000		(3,000)	(100.00)
01-10-466-241	ENERGY/COMED (825 MIDWAY)	1,500			(1,500)	(100.00)
01-10-466-250	SANITARY (7760 QUINCY)	200	314	350	150	75.00
01-10-466-251	SANITARY (835 MIDWAY)	400	200	200	(200)	(50.00)
01-10-466-252	SANITARY (825 MIDWAY)	300	100	100	(200)	(66.67)
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	1,500	2,500	(1,500)	(37.50)
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	6,500	6,500		
01-10-466-385	SANITARY USER CHARGE		250	250	250	
	BUILDINGS	79,900	86,564	75,600	(4,300)	(5.38)
	LEGAL					
01-10-470-239	FEES - VILLAGE ATTORNEY	80,000	60,000	60,000	(20,000)	(25.00)
01-10-470-241	FEES - SPECIAL ATTORNEY	5,000	3,500	3,500	(1,500)	(30.00)
01-10-470-242	FEES - LABOR COUNSEL	5,000	3,500	3,500	(1,500)	(30.00)
	LEGAL	90,000	67,000	67,000	(23,000)	(25.56)
	RISK MANAGEMENT					
01-10-480-272	INSURANCE - IRMA	243,595	175,675	237,714	(5,881)	(2.41)
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	2,500	10,000	10,000	7,500	300.00
01-10-480-276	WELLNESS	12,220	5,986	1,400	(10,820)	(88.54)
	RISK MANAGEMENT	258,315	191,661	249,114	(9,201)	(3.56)
	TRANSFERS OUT					
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	277,791	277,791	278,927	1,136	0.41
01-10-900-114	TRANSFER TO LAFER	849,000	831,859		(849,000)	(100.00)
	TRANSFERS OUT	1,126,791	1,109,650	278,927	(847,864)	(75.25)
	Totals for dept 10 - ADMINISTRATION	2,356,295	1,973,181	1,093,260	(1,263,035)	(53.60)

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Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	436	436	436		
01-15-400-151	IMRF	4,722	4,722	4,436	(286)	(6.06)
01-15-400-161	SOCIAL SECURITY	1,866	1,866	1,866		
01-15-400-171	SUI - UNEMPLOYMENT	36	36	34	(2)	(5.56)
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	9,718	9,718	10,068	350	3.60
	PERSONAL SERVICES	16,778	16,778	16,840	62	0.37
GENERAL MANAGEMENT						
01-15-510-102	OVERTIME	500		500		
01-15-510-126	SALARIES - CLERICAL	29,598	29,598	29,598		
01-15-510-232	CONSULTANTS - DESIGN & OTHER	59,600	59,600		(59,600)	(100.00)
01-15-510-301	OFFICE SUPPLIES	500	500	500		
01-15-510-302	PRINTING & PUBLISHING	3,000	2,000	2,000	(1,000)	(33.33)
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	3,000	1,500	1,500	(1,500)	(50.00)
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	1,000	1,500	1,500	500	50.00
01-15-510-311	POSTAGE & METER RENT	500	150	500		
01-15-510-340	PLAN COMMISSION COMPENSATION	810	897	840	30	3.70
01-15-510-401	OPERATING EQUIPMENT	500	500	500		
	GENERAL MANAGEMENT	99,008	96,245	37,438	(61,570)	(62.19)
DATA PROCESSING						
01-15-515-212	EDP EQUIPMENT/SOFTWARE	786			(786)	(100.00)
01-15-515-263	EDP LICENSES		192			
01-15-515-305	EDP PERSONNEL TRAINING	1,600		1,600		
	DATA PROCESSING	2,386	192	1,600	(786)	(32.94)
RISK MANAGEMENT						
01-15-535-273	SELF INSURANCE - DEDUCTIBLE	2,500			(2,500)	(100.00)
	RISK MANAGEMENT	2,500			(2,500)	(100.00)
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250	250	250		

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01-15-520-245	FEES - ENGINEERING	3,000	1,500	3,000		
01-15-520-246	FEES - COURT REPORTER	4,500	1,500	2,500	(2,000)	(44.44)
01-15-520-254	PLAN REVIEW - ENGINEER	10,000	7,500	10,000		
01-15-520-257	PLAN REVIEW - PLANNER	120,000	100,000	100,000	(20,000)	(16.67)
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	5,000	4,000	4,000	(1,000)	(20.00)
	ENGINEERING	142,750	114,750	119,750	(23,000)	(16.11)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		263,422	227,965	175,628	(87,794)	(33.33)
Dept 20 - PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	489	489	489		
01-20-400-151	IMRF	4,747	4,747	4,460	(287)	(6.05)
01-20-400-161	SOCIAL SECURITY	2,093	2,093	2,093		
01-20-400-171	SUI - UNEMPLOYMENT	90	90	86	(4)	(4.44)
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	33,753	33,753	33,753		
01-20-550-103	PART TIME - PROGRAM SUPERVISOR	2,400			(2,400)	(100.00)
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,264	1,049	1,056	(208)	(16.46)
	PERSONAL SERVICES	44,836	42,221	41,937	(2,899)	(6.47)
ADMINISTRATION						
01-20-550-201	EMERGENCY TELEPHONE LINE	100	300	100		
01-20-550-301	OFFICE SUPPLIES	200			(200)	(100.00)
01-20-550-302	PRINTING & PUBLISHING	9,000	5,475	12,425	3,425	38.06
01-20-550-303	FUEL/MILEAGE/WASH	266		250	(16)	(6.02)
01-20-550-304	SCHOOLS/CONFERENCES/TRAVEL	325		325		
01-20-550-307	FEES/DUES/SUBSCRIPTIONS	275		275		
01-20-550-311	POSTAGE & METER RENT	2,456	2,500	2,500	44	1.79
	ADMINISTRATION	12,622	8,275	15,875	3,253	25.77
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE	524			(524)	(100.00)
01-20-555-263	EDP LICENSES		128			
01-20-555-306	CONSULTING SERVICES	15,000	27,500	15,000		
	DATA PROCESSING	15,524	27,628	15,000	(524)	(3.38)

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CAPITAL IMPROVEMENTS						
01-20-595-692	LANDSCAPING		637			
01-20-595-693	COURT IMPROVEMENTS	500		1,500	1,000	200.00
01-20-595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PARK	807,500	892,749		(807,500)	(100.00)
	CAPITAL IMPROVEMENTS	808,000	893,386	1,500	(806,500)	(99.81)
RISK MANAGEMENT						
01-20-560-273	SELF INSURANCE - DEDUCTIBLE	2,500			(2,500)	(100.00)
	RISK MANAGEMENT	2,500			(2,500)	(100.00)
LANDSCAPING						
01-20-565-341	PARK LANDSCAPE SUPPLIES	15,500	12,000	9,000	(6,500)	(41.94)
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	62,983	56,299	54,400	(8,583)	(13.63)
	LANDSCAPING	78,483	68,299	63,400	(15,083)	(19.22)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	5,500	7,000		
01-20-570-103	PART TIME - LABOR	4,000	1,000	1,500	(2,500)	(62.50)
01-20-570-234	RENT - EQUIPMENT	1,100	230	250	(850)	(77.27)
01-20-570-279	TRASH REMOVAL	155			(155)	(100.00)
01-20-570-280	BALLFIELD MAINTENANCE/SUPPLIES			6,500	6,500	
01-20-570-281	CONTRACTED MAINTENANCE	38,000	40,148	42,000	4,000	10.53
01-20-570-331	MAINTENANCE SUPPLIES		7,016	9,500	9,500	
01-20-570-345	UNIFORMS	200			(200)	(100.00)
01-20-570-411	MAINTENANCE - EQUIPMENT	500	728	41,137	40,637	8,127.40
	MAINTENANCE	50,955	54,622	107,887	56,932	111.73
SUMMER PROGRAM						
01-20-575-111	RECREATION INSTRUCTORS	2,253			(2,253)	(100.00)
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICES	7,259	4,022	8,820	1,561	21.50
01-20-575-517	SENIORS PROGRAM	4,700		5,000	300	6.38
	SUMMER PROGRAM	14,212	4,022	13,820	(392)	(2.76)

FALL PROGRAM

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01-20-580-111	RECREATION INSTRUCTORS	442			(442)	(100.00)
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	550		550		
01-20-580-517	SENIORS PROGRAM	4,700		6,000	1,300	27.66
	FALL PROGRAM	5,692		6,550	858	15.07
WINTER/SPECIAL PROGRAM						
01-20-585-112	RECREATION INSTRUCTORS	500		500		
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	2,200		2,000	(200)	(9.09)
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	2,872	5,810	1,800	(1,072)	(37.33)
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,410	1,321	1,630	220	15.60
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	1,300	1,313	1,400	100	7.69
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	3,184	970	1,500	(1,684)	(52.89)
01-20-585-154	FAMILY SPECIAL EVENT - RACE	15,000	10,409	9,525	(5,475)	(36.50)
01-20-585-155	CHILDREN'S HOLIDAY PARTY			4,500	4,500	
01-20-585-156	SPECIAL EVENT - PARK OPENING			10,000	10,000	
01-20-585-517	SENIORS PROGRAM	4,700		5,000	300	6.38
	WINTER/SPECIAL PROGRAM	31,166	19,823	37,855	6,689	21.46
SPRING PROGRAM						
01-20-586-112	RECREATION INSTRUCTORS - SPRING	289	200	200	(89)	(30.80)
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	170	70	200	30	17.65
	SPRING PROGRAM	459	270	400	(59)	(12.85)
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUES	37,785	37,600	38,541	756	2.00
01-20-590-519	ADA PARK MAINTENANCE		2,050	4,750	4,750	
01-20-590-520	ADA RECREATION ACCOMMODATIONS	11,175	7,400	7,700	(3,475)	(31.10)
01-20-590-521	ADA PARK IMPROVEMENTS	113,785	65,983	21,950	(91,835)	(80.71)
	SPECIAL RECREATION SERVICES	162,745	113,033	72,941	(89,804)	(55.18)
Totals for dept 20 - PARKS & RECREATION		1,227,194	1,231,579	377,165	(850,029)	(69.27)
Dept 25 - FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,392	3,392	3,392		

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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-25-400-151	IMRF	29,555	28,745	27,953	(1,602)	(5.42)
01-25-400-161	SOCIAL SECURITY	14,443	14,443	14,518	75	0.52
01-25-400-171	SUI - UNEMPLOYMENT	284	284	272	(12)	(4.23)
01-25-610-101	SALARIES - MANAGEMENT STAFF	128,177	128,177	128,177		
01-25-610-102	OVERTIME	1,500	1,000	1,500		
01-25-610-104	PART TIME - CLERICAL	29,760	29,760	29,760		
01-25-610-126	SALARIES - CLERICAL	74,496	74,496	74,496		
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	38,964	38,964	40,364	1,400	3.59
PERSONAL SERVICES		320,571	319,261	320,432	(139)	(0.04)
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	3,715	2,250	3,700	(15)	(0.40)
01-25-610-302	PRINTING & PUBLISHING	1,150	1,000	1,000	(150)	(13.04)
01-25-610-303	FUEL/MILEAGE/WASH	200	200	250	50	25.00
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	1,950	900	2,000	50	2.56
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	3,415	1,735	2,355	(1,060)	(31.04)
01-25-610-311	POSTAGE & METER RENT	500	300	500		
GENERAL MANAGEMENT		10,930	6,385	9,805	(1,125)	(10.29)
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	22,071	10,280	14,670	(7,401)	(33.53)
01-25-615-263	EDP LICENSES	22,125	25,495	29,226	7,101	32.09
01-25-615-267	DOCUMENT STORAGE/SCANNING	5,915	4,563	5,280	(635)	(10.74)
01-25-615-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-25-615-306	IT - CONSULTING SERVICES	25,000	25,000	25,000		
DATA PROCESSING		77,711	65,338	76,776	(935)	(1.20)
CAPITAL IMPROVEMENTS						
01-25-625-611	FURNITURE & OFFICE EQUIPMENT	500		500		
CAPITAL IMPROVEMENTS		500		500		
FINANCIAL AUDIT						
01-25-620-251	AUDIT SERVICES	26,639	27,374	28,273	1,634	6.13
01-25-620-252	FINANCIAL SERVICES	10,337	11,750	2,500	(7,837)	(75.82)
FINANCIAL AUDIT		36,976	39,124	30,773	(6,203)	(16.78)

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Totals for dept 25 - FINANCE DEPARTMENT		446,688	430,108	438,286	(8,402)	(1.88)
Dept 30 - POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	40,338	40,338	39,292	(1,046)	(2.59)
01-30-400-151	IMRF	46,839	36,635	26,323	(20,516)	(43.80)
01-30-400-161	SOCIAL SECURITY	21,353	21,353	20,372	(981)	(4.59)
01-30-400-171	SUI - UNEMPLOYMENT	2,059	2,059	1,926	(133)	(6.46)
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,260,546	2,181,311	2,177,550	(82,996)	(3.67)
01-30-630-102	OVERTIME	285,000	285,000	250,000	(35,000)	(12.28)
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	12,000	12,000		
01-30-630-104	PART TIME - CLERICAL	26,000	15,074	20,000	(6,000)	(23.08)
01-30-630-106	ACCREDITATION MANAGER	16,000	9,000	8,000	(8,000)	(50.00)
01-30-630-126	SALARIES - CLERICAL	169,581	169,581	173,821	4,240	2.50
01-30-630-127	OVERTIME - CLERICAL	9,000	9,000	9,000		
01-30-630-131	PERSONNEL RECRUITMENT	1,500		1,500		
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	350,108	350,108	372,136	22,028	6.29
01-30-630-155	POLICE PENSION	871,363	871,363	871,084	(279)	(0.03)
PERSONAL SERVICES		4,111,687	4,002,822	3,983,004	(128,683)	(3.13)
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	28,000	24,500	27,000	(1,000)	(3.57)
01-30-630-202	ACCREDITATION	15,000	17,000	6,000	(9,000)	(60.00)
01-30-630-238	FIAT	3,500	3,500	3,500		
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	12,000	12,000		
01-30-630-242	DUPAGE CHILDREN'S CENTER	3,000	3,000	3,000		
01-30-630-245	FIRING RANGE	2,000	2,000	2,500	500	25.00
01-30-630-246	RED LIGHT - ADJUDICATOR	7,000	7,000	6,000	(1,000)	(14.29)
01-30-630-247	RED LIGHT - CAMERA FEES	269,700	269,700	275,000	5,300	1.97
01-30-630-248	RED LIGHT - COM ED	2,400	2,400	2,000	(400)	(16.67)
01-30-630-249	RED LIGHT - MISC FEE	14,000	20,000	22,000	8,000	57.14
01-30-630-301	OFFICE SUPPLIES	6,600	6,600	7,000	400	6.06
01-30-630-302	PRINTING & PUBLISHING	5,450	5,450	6,000	550	10.09
01-30-630-303	FUEL/MILEAGE/WASH	72,000	52,500	65,000	(7,000)	(9.72)

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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	27,000	20,000	30,207	3,207	11.88
01-30-630-305	TUITION REIMBURSEMENT	3,000	2,250	3,000		
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	15,000	15,000	15,000		
01-30-630-308	CADET PROGRAM	4,000	1,500	4,000		
01-30-630-311	POSTAGE & METER RENT	4,000	4,000	4,000		
01-30-630-315	COPY SERVICE	4,000	4,000	4,000		
01-30-630-331	OPERATING SUPPLIES	2,000	2,000	3,500	1,500	75.00
01-30-630-345	UNIFORMS	30,000	32,000	31,100	1,100	3.67
01-30-630-346	AMMUNITION	12,000	12,000	18,000	6,000	50.00
01-30-630-401	OPERATING EQUIPMENT	56,846	20,000	24,000	(32,846)	(57.78)
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	500	500	6,000	5,500	1,100.00
ADMINISTRATION		598,996	538,900	579,807	(19,189)	(3.20)
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	9,429	9,000	7,750	(1,679)	(17.81)
01-30-640-225	INTERNET/WEBSITE HOSTING	1,130	1,247	1,968	838	74.16
01-30-640-263	EDP LICENSES	15,732	15,482	28,405	12,673	80.56
01-30-640-267	DOCUMENT STORAGE/SCANNING	6,000	25,465	19,000	13,000	216.67
DATA PROCESSING		32,291	51,194	57,123	24,832	76.90
CAPITAL IMPROVEMENTS						
01-30-635-288	BUILDING CONSTR & REMODEL		4,000	6,460	6,460	
01-30-680-625	NEW VEHICLES	46,000	45,793	79,167	33,167	72.10
CAPITAL IMPROVEMENTS		46,000	49,793	85,627	39,627	86.15
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	12,500	12,500	20,000	7,500	60.00
01-30-645-274	OTHER CLAIMS		1,000			
RISK MANAGEMENT		12,500	13,500	20,000	7,500	60.00
EQUIPMENT REPAIR						
01-30-630-409	MAINTENANCE - VEHICLES	72,000	56,500	70,000	(2,000)	(2.78)
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	6,300	2,000	15,250	8,950	142.06
EQUIPMENT REPAIR		78,300	58,500	85,250	6,950	8.88

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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
PATROL						
01-30-650-268	ANIMAL CONTROL	800	800	800		
01-30-650-340	K-9 PROGRAM		1,500	4,200	4,200	
01-30-650-343	JAIL SUPPLIES	1,000	1,000	1,500	500	50.00
01-30-650-345	UNIFORMS		86			
01-30-650-348	DRUG FORFEITURE EXP - STATE		1,686	33,293	33,293	
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL	15,000	15,144		(15,000)	(100.00)
01-30-650-350	NARCINT EXPENDITURE	153,000	89,476		(153,000)	(100.00)
PATROL		169,800	109,692	39,793	(130,007)	(76.56)
INVESTIGATIVE						
01-30-655-339	CONFIDENTIAL FUNDS	1,000	1,000	1,000		
INVESTIGATIVE		1,000	1,000	1,000		
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,200	5,148	5,300	100	1.92
TRAFFIC SAFETY		5,200	5,148	5,300	100	1.92
ESDA COORDINATOR						
01-30-665-263	SIREN MAINTENANCE	550		500	(50)	(9.09)
ESDA COORDINATOR		550		500	(50)	(9.09)
CRIME PREVENTION						
01-30-670-302	PRINTING & PUBLISHING	1,000	500	1,000		
01-30-670-331	COMMODITIES	4,500	4,500	5,000	500	11.11
CRIME PREVENTION		5,500	5,000	6,000	500	9.09
TELECOMMUNICATIONS						
01-30-675-235	RADIO DISPATCHING	273,721	273,721	289,421	15,700	5.74
TELECOMMUNICATIONS		273,721	273,721	289,421	15,700	5.74
Totals for dept 30 - POLICE DEPARTMENT		5,335,545	5,109,270	5,152,825	(182,720)	(3.42)

Dept 35 - PUBLIC WORKS DEPARTMENT
PERSONAL SERVICES

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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-35-400-147	MEDICARE	3,644	3,644	3,644		
01-35-400-151	IMRF	34,717	34,717	32,621	(2,096)	(6.04)
01-35-400-161	SOCIAL SECURITY	14,229	14,229	14,229		
01-35-400-171	SUI - UNEMPLOYMENT	178	250	170	(8)	(4.49)
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	171,962	171,962	171,962		
01-35-710-102	OVERTIME	25,000	22,500	22,500	(2,500)	(10.00)
01-35-710-103	PART TIME - LABOR	30,000	30,000	30,000		
01-35-710-126	SALARIES - CLERICAL	24,348	24,348	24,348		
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	28,836	33,231	37,369	8,533	29.59
PERSONAL SERVICES		332,914	334,881	336,843	3,929	1.18
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,100	2,500	2,500	400	19.05
01-35-710-301	OFFICE SUPPLIES	500	500	500		
01-35-710-302	PRINTING & PUBLISHING	1,000	500	500	(500)	(50.00)
01-35-710-303	FUEL/MILEAGE/WASH	8,000	7,000	7,500	(500)	(6.25)
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	1,500	2,000		
01-35-710-306	REIMB PERSONNEL EXPENSES	300	300	300		
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	350	250	300	(50)	(14.29)
01-35-710-311	POSTAGE & METER RENT	1,500	1,500	1,500		
01-35-710-345	UNIFORMS	6,000	5,000	5,000	(1,000)	(16.67)
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	3,000	3,000	3,500	500	16.67
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
ADMINISTRATION		25,250	22,550	24,100	(1,150)	(4.55)
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE	1,048	288		(1,048)	(100.00)
01-35-715-225	INTERNET/WEBSITE HOSTING	1,375	1,373	1,373	(2)	(0.15)
01-35-715-263	EDP LICENSES		256			
DATA PROCESSING		2,423	1,917	1,373	(1,050)	(43.33)
CAPITAL IMPROVEMENTS						
01-35-765-685	STREET IMPROVEMENTS	109,089	103,800	30,000	(79,089)	(72.50)
CAPITAL IMPROVEMENTS		109,089	103,800	30,000	(79,089)	(72.50)

BUDGET REPORT FOR WILLOWBROOK
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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
BUILDINGS						
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS	5,000			(5,000)	(100.00)
01-35-725-413	MAINTENANCE - GARAGE	3,000	10,000	6,000	3,000	100.00
01-35-725-414	MAINTENANCE - SALT BINS	500	3,000	2,500	2,000	400.00
01-35-725-415	NICOR GAS	2,000	2,000	2,000		
01-35-725-417	SANITARY USER CHARGE	100	100	100		
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	10,000	8,500	(1,500)	(15.00)
BUILDINGS		20,600	25,100	19,100	(1,500)	(7.28)
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	86,500	86,500	65,000	(21,500)	(24.86)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500	1,500	1,500		
ENGINEERING		88,000	88,000	66,500	(21,500)	(24.43)
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	25,000	20,000	20,000	(5,000)	(20.00)
01-35-735-411	MAINTENANCE - EQUIPMENT	4,000	3,000		(4,000)	(100.00)
EQUIPMENT REPAIR		29,000	23,000	20,000	(9,000)	(31.03)
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	60,000	60,000	60,000		
01-35-740-306	REIMB PERSONAL EXPENSES	200	200	200		
01-35-740-411	MAINTENANCE - EQUIPMENT	6,000	6,000	6,000		
SNOW REMOVAL		66,200	66,200	66,200		
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	19,140	19,140	19,140		
01-35-745-223	MAINTENANCE - STREET LIGHTS	20,000	15,000	15,000	(5,000)	(25.00)
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	6,000	6,000	7,200	1,200	20.00
STREET LIGHTING		45,140	40,140	41,340	(3,800)	(8.42)
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	15,000	15,000	15,000		
01-35-750-289	SITE IMPROVEMENTS	20,000	20,000	20,000		
01-35-750-290	EQUIPMENT RENTAL	3,500	3,500	3,500		

**BUDGET REPORT FOR WILLOWBROOK
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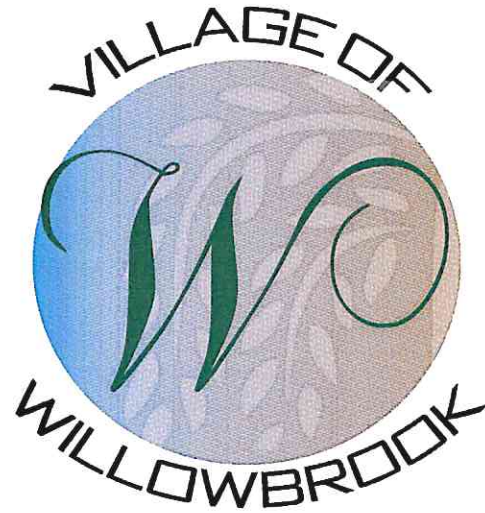
GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-35-750-328	STREET & ROW MAINTENANCE	120,000	140,000	140,000	20,000	16.67
01-35-750-329	MAINTENANCE - SAW MILL CREEK	2,500	3,500	3,500	1,000	40.00
01-35-750-338	TREE MAINTENANCE	107,420	220,000	55,000	(52,420)	(48.80)
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENANCE	35,000	50,000	40,000	5,000	14.29
	STORM WATER IMPROVEMENTS	303,420	452,000	277,000	(26,420)	(8.71)
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	1,250	1,250	1,250		
01-35-755-281	ROUTE 83 BEAUTIFICATION	50,000	50,000	52,500	2,500	5.00
01-35-755-282	REIMB EXP - CONSTRUCTION	500	500	500		
01-35-755-283	REIMB EXP - OTHER	1,500	3,500	2,500	1,000	66.67
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000	19,400	20,000		
01-35-755-290	EQUIPMENT RENTAL	750	750	750		
01-35-755-328	STREET & ROW MAINTENANCE OTHER	29,375	25,000	25,000	(4,375)	(14.89)
01-35-755-331	OPERATING SUPPLIES	50,000	50,000	55,000	5,000	10.00
01-35-755-332	J.U.L.I.E.	2,459	2,400	2,400	(59)	(2.40)
01-35-755-333	ROAD SIGNS	9,500	9,500	10,000	500	5.26
01-35-755-401	OPERATING EQUIPMENT	1,500	1,500	1,500		
	STREET MAINTENANCE	166,834	163,800	171,400	4,566	2.74
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000	1,000	1,000		
01-35-760-259	MOSQUITO ABATEMENT	32,100	32,039	33,100	1,000	3.12
	NUISANCE CONTROL	33,100	33,039	34,100	1,000	3.02
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		1,221,970	1,354,427	1,087,956	(134,014)	(10.97)
Dept 40 - BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,783	1,783	1,783		
01-40-400-151	IMRF	19,288	19,288	18,123	(1,165)	(6.04)
01-40-400-161	SOCIAL SECURITY	7,623	7,623	7,623		
01-40-400-171	SUI - UNEMPLOYMENT	107	107	102	(5)	(4.67)
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	75,355	75,355	75,355		
01-40-810-102	OVERTIME	18,000	13,000	15,000	(3,000)	(16.67)

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GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-40-810-126	SALARIES - CLERICAL	29,598	29,598	29,598		
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	29,189	29,189	30,239	1,050	3.60
	PERSONAL SERVICES	180,943	175,943	177,823	(3,120)	(1.72)
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	1,000	1,000	1,000		
01-40-810-301	OFFICE SUPPLIES	1,000	1,000	1,000		
01-40-810-302	PRINTING & PUBLISHING	750	750	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,000	750	1,000		
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,000	1,000		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500	500	500		
01-40-810-311	POSTAGE & METER RENT	400	400	400		
01-40-810-345	UNIFORMS		315	400	400	
	GENERAL MANAGEMENT	5,650	5,715	6,050	400	7.08
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE	786			(786)	(100.00)
01-40-815-263	EDP LICENSES		192			
01-40-815-267	DOCUMENT STORAGE/SCANNING	5,300	5,300	9,100	3,800	71.70
01-40-815-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-40-815-306	CONSULTING SERVICES		60,000	20,000	20,000	
	DATA PROCESSING	8,686	65,492	31,700	23,014	264.96
ENGINEERING						
01-40-820-245	FEES - ENGINEERING	2,500	3,500	3,500	1,000	40.00
01-40-820-246	FEES - DRAINAGE ENGINEER	6,000	20,000	10,000	4,000	66.67
01-40-820-247	REIMB EXP - ENGINEERING	500	500	500		
01-40-820-254	PLAN REVIEW - ENGINEER	5,000	3,500	5,000		
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000	5,000	5,000		
01-40-820-258	PLAN REVIEW - BUILDING CODE	50,000	117,000	75,000	25,000	50.00
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	15,000	15,000	15,000		
	ENGINEERING	84,000	164,500	114,000	30,000	35.71
EQUIPMENT REPAIR						
01-40-810-401	OPERATING EQUIPMENT	565	500	500	(65)	(11.50)

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
01-40-810-409	MAINTENANCE - VEHICLES	2,000	2,000	2,500	500	25.00
	EQUIPMENT REPAIR	2,565	2,500	3,000	435	16.96
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	35,000	40,000	40,000	5,000	14.29
01-40-830-115	PLUMBING INSPECTION	7,000	8,000	7,500	500	7.14
01-40-830-117	ELEVATOR INSPECTION	8,000	8,000	8,000		
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000	4,000	4,000		
	INSPECTION	54,000	60,000	59,500	5,500	10.19
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		335,844	474,150	392,073	56,229	16.74
TOTAL EXPENDITURES		11,276,761	10,874,273	8,812,785	(2,463,976)	(21.85)
NET CHANGE		\$ (2,206,527)	\$ (1,544,028)	\$ (481,876)		



OTHER FUNDS

LINE ITEM REVENUES & EXPENDITURES

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 02 - WATER FUND						
REVENUES						
02-00-310-712	WATER SALES	3,545,000	3,545,000	3,545,000		
02-00-310-713	WATER PENALTIES		13,208	5,000	5,000	
02-00-310-714	WATER METER SALES	2,600	15,466	3,000	400	15.38
02-00-310-716	WATER METER READ SALES	6,000	4,346	5,000	(1,000)	(16.67)
02-00-310-717	OTHER REVENUE	1,000	11,249	1,000		
02-00-310-718	SHUTOFF/NSF FEE		8,310	2,500	2,500	
02-00-320-108	INTEREST INCOME	3,300	7,739	4,800	1,500	45.45
02-00-320-713	WATER CONNECTION FEES	3,000	22,100	3,000		
TOTAL REVENUES		3,560,900	3,627,418	3,569,300	8,400	0.24
Dept 50 - WATER DEPARTMENT EXPENSES						
02-50-400-147	MEDICARE	3,400	3,400	3,400		
02-50-400-151	IMRF	33,648	33,648	31,616	(2,032)	(6.04)
02-50-400-161	SOCIAL SECURITY	14,539	14,539	14,539		
02-50-400-171	SUI - UNEMPLOYMENT	178	178	238	60	33.71
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	150,145	150,145	150,145		
02-50-401-102	OVERTIME	40,000	40,000	40,000		
02-50-401-103	PART TIME - LABOR	20,000	10,000	10,000	(10,000)	(50.00)
02-50-401-126	SALARIES - CLERICAL	24,348	24,348	24,348		
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	29,576	29,576	38,109	8,533	28.85
02-50-401-201	PHONE - TELEPHONES	10,850	6,000	7,500	(3,350)	(30.88)
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000	1,000	1,000		
02-50-401-301	OFFICE SUPPLIES	1,500	750	750	(750)	(50.00)
02-50-401-302	PRINTING & PUBLISHING	4,000	4,000	4,000		
02-50-401-303	FUEL/MILEAGE/WASH	5,000	6,500	6,500	1,500	30.00
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,250	1,250	1,500	250	20.00
02-50-401-306	REIMB PERSONNEL EXPENSES	150	150	150		
02-50-401-307	FEES DUES SUBSCRIPTIONS	550	500	500	(50)	(9.09)
02-50-401-311	POSTAGE & METER RENT	5,000	6,000	6,000	1,000	20.00
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
02-50-405-245	FEES - ENGINEERING	3,000	3,000	2,500	(500)	(16.67)
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	553,033	553,033	491,982	(61,051)	(11.04)
02-50-415-273	SELF INSURANCE - DEDUCTIBLE			10,000	10,000	
02-50-417-212	EDP EQUIPMENT/SOFTWARE	1,571	3,638	2,800	1,229	78.23
02-50-417-263	EDP LICENSES	6,363	6,523	6,691	328	5.15

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
02-50-417-267	DOCUMENT STORAGE/SCANNING	5,000			(5,000)	(100.00)
02-50-417-305	EDP PERSONNEL TRAINING	1,300		1,300		
02-50-420-206	ENERGY - ELECTRIC PUMP	12,000	12,000	12,000		
02-50-420-294	LANDSCAPING - WELLS 1 & 3	500	500	500		
02-50-420-297	LANDSCAPING - STANDPIPE	1,500	1,000	1,000	(500)	(33.33)
02-50-420-361	CHEMICALS	1,600	1,500	1,500	(100)	(6.25)
02-50-420-362	SAMPLING ANALYSIS	2,500	2,500	2,500		
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500	500	500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500	500	500		
02-50-420-575	PURCHASE OF WATER	1,708,000	1,708,000	1,708,000		
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANCE - L.H.V.	1,500	1,500	1,500		
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EXEC PLAZA	1,000	2,000	1,500	500	50.00
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMPHOUS	1,000	1,000	1,000		
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUMPHOUS	6,500	5,000	5,000	(1,500)	(23.08)
02-50-430-276	LEAK SURVEYS	7,500	9,600	9,000	1,500	20.00
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENANCE	110,000	150,000	125,000	15,000	13.64
02-50-430-299	LANDSCAPING - OTHER	5,000	1,500	2,500	(2,500)	(50.00)
02-50-430-401	OPERATING EQUIPMENT	750	500	750		
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	750	500	500	(250)	(33.33)
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	15,000	60,000	25,000	10,000	66.67
02-50-435-278	METERS FLOW TESTING	2,500	2,500	2,500		
02-50-435-461	NEW METERING EQUIPMENT	7,500	110,000	15,000	7,500	100.00
02-50-435-462	METER REPLACEMENT	500	1,000	1,500	1,000	200.00
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500	2,500	2,500		
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	10,000	10,000		
02-50-449-102	INTEREST EXPENSE	9,828	9,828	9,622	(206)	(2.10)
02-50-449-104	BOND PRINCIPAL EXPENSE	10,286	10,286	10,800	514	5.00
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	17,105	16,323	15,611	(1,494)	(8.73)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	38,748	38,125	38,837	89	0.23
02-50-450-106	BAD DEBT		132			
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEMENT	400,000	400,000	400,000		
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	47,345	47,345	46,601	(744)	(1.57)
TOTAL Dept 50 - WATER DEPARTMENT EXPENSES		(3,338,313)	(3,504,817)	(3,307,289)	(31,024)	(0.93)
NET CHANGE		222,587	122,601	262,011	439,424	197.42
BEGINNING FUND BALANCE		5,365,222	5,030,836	5,153,437		
ENDING FUND BALANCE		5,587,809	5,153,437	5,415,448		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 03 - HOTEL/MOTEL TAX FUND						
REVENUES						
03-00-310-205	HOTEL/MOTEL TAX	232,365	246,132	246,000	13,635	5.87
03-00-320-108	INTEREST INCOME	250	2,871	1,000	750	300.00
TOTAL REVENUES		232,615	249,003	247,000	14,385	6.18
Dept 53 - HOTEL/MOTEL EXPENSES						
03-53-401-304	SCHOOLS CONFERENCE TRAVEL		40			
03-53-401-307	FEES DUES SUBSCRIPTIONS	12,000	12,000	12,000		
03-53-401-311	POSTAGE & METER RENT	250	100	250		
03-53-435-302	PRINTING & PUBLISHING	100			(100)	(100.00)
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,125	1,129	1,185	60	5.33
03-53-435-308	GRANT PILOT PROGRAM	5,000		5,000		
03-53-435-316	LANDSCAPE BEAUTIFICATION	8,190	8,850	9,260	1,070	13.06
03-53-435-317	ADVERTISING - DCVB	100,000	100,000	75,000	(25,000)	(25.00)
03-53-435-318	ADVERTISING - VILLAGE			1	1	
03-53-435-319	CHAMBER DIRECTORY	3,000	3,000	3,000		
03-53-436-378	WINE & DINE INTELLIGENTLY	2,000	2,000	2,000		
03-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500	2,500	2,500		
TOTAL Dept 53 - HOTEL/MOTEL EXPENSES		(134,165)	(129,619)	(110,196)	(23,969)	(17.87)
NET CHANGE		98,450	119,384	136,804	38,354	38.96
BEGINNING FUND BALANCE		221,668	217,364	336,748		
ENDING FUND BALANCE		320,118	336,748	473,552		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 04 - MOTOR FUEL TAX FUND						
REVENUES						
04-00-310-216	MFT RECEIPTS	219,905	219,398	219,905		
04-00-320-108	INTEREST INCOME	500	2,000	1,500	1,000	200.00
TOTAL REVENUES		220,405	221,398	221,405	1,000	0.45
Dept 56 - MOTOR FUEL TAX EXPENSES						
04-56-430-684	STREET MAINTENANCE CONTRACT	217,950	170,236	267,382	49,432	22.68
TOTAL Dept 56 - MOTOR FUEL TAX EXPENSES						
NET CHANGE		2,455	51,162	(45,977)	(48,432)	(1,972.79)
BEGINNING FUND BALANCE		201,048	240,791	291,953		
ENDING FUND BALANCE		203,503	291,953	245,976		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 06 - SSA ONE BOND & INTEREST FUND						
REVENUES						
06-00-310-101	PROPERTY TAX RECEIPTS	321,225	324,440	322,225	1,000	0.31
06-00-320-108	INTEREST INCOME	100	50	50	(50)	(50.00)
TOTAL REVENUES		321,325	324,490	322,275	950	0.30
Dept 60 - SSA BOND EXPENSES						
06-60-550-401	BOND PRINCIPAL EXPENSE	150,000	150,000	160,000	10,000	6.67
06-60-550-402	BOND INTEREST EXPENSE	171,225	171,225	162,225	(9,000)	(5.26)
TOTAL Dept 60 - SSA BOND EXPENSES		(321,225)	(321,225)	(322,225)	1,000	0.31
NET CHANGE		100	3,265	50	(50)	(50.00)
BEGINNING FUND BALANCE		5,401	5,408	8,673		
ENDING FUND BALANCE		5,501	8,673	8,723		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
REVENUES						
09-00-320-108	INTEREST INCOME	100	1,800	1,000	900	900.00
09-00-330-102	TRANSFER FROM WATER	400,000	400,000	400,000	(400,000)	(100.00)
TOTAL REVENUES		400,100	401,800	401,000	(399,100)	(99.75)
Dept 65 - WATER CAPITAL IMPROVEMENTS EXPENSES						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	238,900	233,920	6,315	(232,585)	(97.36)
09-65-440-602	MTU REPLACEMENT	5,000	15,000	1,500	(3,500)	(70.00)
09-65-440-604	WATER TANK REPAIRS	524,700	255,094		(524,700)	(100.00)
09-65-440-606	DCU UPGRADE			21,500	21,500	
TOTAL Dept 65 - WATER CAPITAL IMPROVEMENTS EXPENSES		(768,600)	(504,014)	(29,315)	(739,285)	(96.19)
NET CHANGE		(368,500)	(102,214)	371,685	340,185	(92.32)
BEGINNING FUND BALANCE		393,302	165,730	63,516		
ENDING FUND BALANCE		24,802	63,516	435,201		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 10 - CAPITAL PROJECT FUND						
REVENUES						
10-00-320-108	INTEREST INCOME		100			
TOTAL REVENUES			100			
NET CHANGE						
BEGINNING FUND BALANCE		0	290	390		
ENDING FUND BALANCE		0	390	390		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 11 - DEBT SERVICE FUND						
REVENUES						
11-00-320-108	INTEREST INCOME		6			
11-00-330-101	TRANSFER FROM GENERAL FUND	277,791	277,791	278,927	1,136	0.41
11-00-330-102	TRANSFER FROM WATER	47,345	47,345	46,601	(744)	(1.57)
TOTAL REVENUES		325,136	325,142	325,528	392	0.12
Dept 70 - DEBT SERVICE FUND EXPENSES						
11-70-550-401	BOND PRINCIPAL EXPENSE	204,714	204,714	209,200	4,486	2.19
11-70-550-402	BOND INTEREST EXPENSE	120,422	120,422	116,328	(4,094)	(3.40)
TOTAL Dept 70 - DEBT SERVICE FUND EXPENSES		(325,136)	(325,136)	(325,528)	392	0.12
NET CHANGE						
			6			
BEGINNING FUND BALANCE		111	0	6		
ENDING FUND BALANCE		111	6	6		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & REVENUES						
14-00-320-108	INTEREST INCOME	2,000	613		(2,000)	(100.00)
14-00-330-101	TRANSFER FROM GENERAL FUND	849,000	831,859		(849,000)	(100.00)
TOTAL REVENUES		851,000	832,472		(851,000)	(100.00)
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION EXPENSES						
14-75-930-410	VILLAGE HALL REMODEL (835 MIDWAY)		877			
14-75-930-411	POLICE DEPT REMODEL (7760 QUINCY)	1,078,561	779,446		(1,078,561)	(100.00)
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	20,000	20,000			
TOTAL Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION EXPENSES		(1,098,561)	(800,323)	0	(1,078,561)	(98.18)
NET CHANGE		(247,561)	32,149	0	227,561	(91.92)
BEGINNING FUND BALANCE		248,217	(32,149)	0		
ENDING FUND BALANCE		656	0	0		

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

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 REQUESTED BUDGET	2018-19 Requested AMT CHANGE	2018-19 Requested % CHANGE
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRICT TAX						
REVENUES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENTER	518,650	438,568	450,000	(68,650)	(13.24)
TOTAL REVENUES		518,650	438,568	450,000	(68,650)	(13.24)
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT EXPENSES						
15-15-401-242	LEGAL FEES	1,750	5,046	7,500		
15-15-455-513	SALES TAX REBATE- TOWN CENTER	514,400		900,000	(514,400)	(100.00)
15-15-510-232	CONSULTANTS-DESIGN & OTHER	2,500	1,116	7,500		
15-15-745-224	MAINT TRAFFIC SIGNALS		1,960	4,000	2,000	
TOTAL Dept 15 - PLANNING & ECONOMIC DEVELOPMENT EXPENSES		(518,650)	(8,122)	(919,000)	(512,400)	(98.79)
NET CHANGE		0	430,446	(469,000)	443,750	
BEGINNING FUND BALANCE		9,835	80,428	510,874		
ENDING FUND BALANCE		9,835	510,874	41,874		

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

A/C 02-00-410-501

FY 2018-19

A/C 02-00-410-501 FY 2018-19		TOTAL 2017-18	TOTAL 2018-19		
GL NUMBER	DESCRIPTION	ORIGINAL BUDGET	REQUESTED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
Fund 01 - GENERAL FUND					
01-05-400-147	MEDICARE	805	805	10%	81
01-05-400-161	SOCIAL SECURITY	3,441	3,441	10%	344
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	10%	4,830
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	10%	720
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	960	924	10%	92
01-10-400-147	MEDICARE	3,500	3,500	25%	875
01-10-400-151	IMRF	36,106	33,926	25%	8,482
01-10-400-161	SOCIAL SECURITY	12,487	12,562	25%	3,141
01-10-400-171	SUI - UNEMPLOYMENT	213	204	25%	51
01-10-455-101	SALARIES - MANAGEMENT STAFF	83,592	83,592	25%	20,898
01-10-455-102	OVERTIME	5,000	5,000	25%	1,250
01-10-455-104	PART TIME - CLERICAL			25%	-
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	67,075	67,075	25%	16,769
01-10-455-107	ADMINISTRATIVE INTERN	11,232	11,232	25%	2,808
01-10-455-126	SALARIES - CLERICAL	74,496	74,496	25%	18,624
01-10-455-131	PERSONNEL RECRUITMENT	550	550	25%	138
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	33,491	18,250	25%	4,563
01-10-455-201	PHONE - TELEPHONES	20,592	22,751	10%	2,275
01-10-455-231	RENT - STORAGE			10%	-
01-10-455-266	CODIFY ORDINANCES	3,000	2,500	10%	250
01-10-455-301	OFFICE SUPPLIES	10,000	10,000	10%	1,000
01-10-455-302	PRINTING & PUBLISHING	3,000	3,000	10%	300
01-10-455-303	FUEL/MILEAGE/WASH	2,000	2,000	10%	200
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	4,500	10%	450
01-10-455-305	STRATEGIC PLANNING	2,000	2,000	10%	200
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,728	10%	1,273
01-10-455-311	POSTAGE & METER RENT	6,900	5,000	10%	500
01-10-455-315	COPY SERVICE	6,500	7,440	10%	744
01-10-455-355	COMMISSARY PROVISION	1,000	1,000	10%	100
01-10-455-409	MAINTENANCE - VEHICLES	1,000	2,500	20%	500
01-10-455-410	MAINTENANCE - VEHICLE ENGINES			20%	-
01-10-455-411	MAINTENANCE - EQUIPMENT	750	500	20%	100
01-10-460-213	GIS			20%	-
01-10-460-225	INTERNET/WEBSITE HOSTING	6,305	8,523	10%	852
01-10-460-306	CONSULTING SERVICES			10%	-
01-10-466-228	MAINTENANCE - BUILDING	55,000	60,000	10%	6,000
01-10-466-236	NICOR GAS (835 MIDWAY)	3,000	2,000	10%	200
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000		10%	-
01-10-466-251	SANITARY (835 MIDWAY)	400	200	10%	20
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	2,500	10%	250
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	6,500	10%	650
01-10-466-385	SANITARY USER CHARGE		250	10%	25
01-10-470-239	FEES - VILLAGE ATTORNEY	80,000	60,000	15%	9,000
01-10-471-252	FINANCIAL SERVICES			10%	-
01-10-471-253	CONSULTING FEES			25%	-
01-10-475-365	PUBLIC RELATIONS	5,000	10,000	10%	1,000
01-10-475-366	NEWSLETTER	1,500	500	10%	50
01-10-480-272	INSURANCE - IRMA	243,595	237,714	40%	95,086
01-10-485-602	BUILDING IMPROVEMENTS	294,792	7,800	10%	780
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	60,514	2,500	20%	500
01-25-400-147	MEDICARE	3,392	3,392	25%	848

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

A/C 02-00-410-501

FY 2018-19

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