Village of Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

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

AGENDA

SPECIAL MEETING OF THE MUNICIPAL SERVICES COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD MONDAY, JANUARY 24, 2011 AT 5:00 PM IN THE VILLAGE HALL, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

1. CALL TO ORDER
2. ROLL CALL
3. REVIEW – Fiscal Year 2011/12 Budget
4. VISITOR'S BUSINESS
5. ADJOURNMENT

Municipal Services Committee

FY 2011-2012 Budget Review

Monday, January 24, 2011

5:00 p.m.

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MEMO TO: Village President and Board of Trustees

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

DATE: January 18, 2011

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

Enclosed please find a packet of information related to the proposed FY11/12 budget which staff will present in the upcoming Committee budget review meetings. The following items are included:

- A general budget information packet that is being distributed to all Committee members.
- The detailed budget proposals for the department(s) specific to your Committee.

The General Information packet has been designed to give all Board members an overview of the current year budget, the proposed FY11/12 budget, and the proposed five-year plan. In addition, we have included a brief listing of general budget highlights and a review of the basic principles adopted in preparation of the proposed budget.

We prepared the proposed budget with the understanding that the current state of the economy requires us to continue to closely scrutinize our short and long-term revenue assumptions and to be diligent in managing our expenses. With that in mind, every department assumed no overall increases in spending but rather adjusted line-item expenditures as needed to maintain the status quo with regard to services provided. In accordance with the Board's direction, salary increases have not been included in the budget for non-union Village employees. Instead, several possible salary schedule scenarios will be presented to the Village Board during the Board Budget Workshop for consideration.

While we are pleased to present the Committees with a proposed budget which provides for a surplus in the coming fiscal year, and a proposed fund balance of 241 days, the future financial projection for the Village still depicts a net deficit.

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

Thank you.

TABLE OF CONTENTS

GENERAL BUDGET PACKET

FY 2011-2012

General Highlights

- The proposed budget maintains all existing services and programs
- Proposed Days Operating Expense
  - 241 Days (1 "day" currently = $19,700)
- Five Year Plan – Conservative spending with no new or expanded services

General Highlights

- Proposed FY 2011-12 budget presents a SURPLUS:
  - Proposed budget does not include any salary increases for non-union and commanders/sergeants
  - 14% increase in health insurance is included
    - Police Pension – Decrease of 8.5% or $46,713
    - IMRF Pension – Increase of 1% or $6,554
  - Anticipated unencumbered bond sale proceeds totaling $60,000 is earmarked to make bond debt payments for the general fund in FY 11/12

Assumption/Notes FY 2011-12 FY 2015-16 Five Year Plan

Revenues – Year 1 Percent Change from estimated FY 10/11

	Year 1	Year 2	Year 3	Year 4	Year 5
Sales Tax	.6%	1%	1%	1%	1%
Place of Eating	5%	1%	1%	1%	1%
Income	0%	1%	1%	1%	1%
Utility Tax	0%	1%	1%	1%	1%
Red Light Fines	-7%	0%	0%	0%	0%
Water Tax	0%	0%	0%	0%	0%
Interest Income	20%	2.0%	4.0%	4.0%	4.0%

- Permit Fees – Year 1 $150,000 Years 2-5 $125,000

Expenditures:

	Year 1	Year 2	Year 3	Year 4	Year 5
Salaries	0%	2%	2%	2%	2%
Health Insurance	14%	10%	10%	10%	10%
Police Pension	-8%	5%	5%	5%	5%
IMRF Pension	1%	5%	5%	5%	5%
General Inflation	N/A	3%	3%	3%	3%

- Town Center Sales Tax Sharing payment – Corresponds with percent Sales tax growth
- Labor Fees – Union negotiations in year 3 of plan

- ***Water Fund***
- Rate increase for water sales – At this time a rate increase does not appear to be necessary (Dependent on rates charged by DWC).
- Purchased water costs – TO BE DETERMINED

MFT Fund

- MFT receipts – Year 0% Years 2-5 – 1% increase

FINANCIAL SUMMARY - FY 2011-12
GENERAL FUND

	2009 FY 08-09 ACTUAL	2010 FY 09-10 ACTUAL	2010 FY 10-11 BUDGET	2011 FY 10-11 ESTIMATED ACTUAL	2012 FY 11-12 PROPOSED BUDGET	2013 FY 12-13 PROPOSED BUDGET	2014 FY 13-14 PROPOSED BUDGET	2015 FY 14-15 PROPOSED BUDGET	2016 FY 15-16 PROPOSED BUDGET
FUND BALANCE	3,408,820	3,608,908	3,328,323	3,827,541	4,324,709	4,751,505	4,803,831	4,753,167	4,619,271
REVENUES-BASE	7,564,717	7,469,889	7,516,455	7,817,474	7,735,231	7,779,398	7,865,419	7,958,460	8,050,309
% REVENUE INCREASE	4.71%	-1.25%	0.62%	4.00%	-1.05%	0.57%	1.11%	1.18%	1.15%
MANAGEMENT ANALYST	**0**	**0**	**0**	0	62,374	**65,476**	**68,654**	**72,758**	**77,064**
OPERATING EXPENSES-BASE	6,988,455	7,094,838	7,196,970	7,190,785	7,121,281	7,419,152	7,624,804	7,825,071	8,068,822
TOTAL OPERATING EXPENSE	6,988,455	7,094,838	7,196,970	7,190,785	7,183,655	7,484,628	7,693,458	7,897,829	8,145,886
CAPITAL EXPENSES-BASE	376,175	156,418	112,765	129,521	124,780	242,444	222,625	194,526	139,258
TOTAL EXPENSE	7,364,629	7,251,256	7,309,734	7,320,306	7,308,435	7,727,072	7,916,083	8,092,355	8,285,144
%EXPENSE INCREASE	4.64%	-1.54%	0.81%	0.14%	-0.16%	5.73%	2.45%	2.23%	2.38%
NET SURPLUS (DEFICIT)	**200,088**	**218,633**	**206,721**	**497,168**	**426,796**	**52,326**	**(50,664)**	**(133,896)**	**(234,834)**
FUND BALANCE	3,608,908	3,827,541	3,535,044	4,324,709	4,751,505	4,803,831	4,753,167	4,619,271	4,384,437
DAYS OPERATING EXP	**188**	**197**	**179**	220	**241**	**234**	**226**	**213**	**196**
DAYS EXCLUDING RED LIGHTS					240	221	201	178	151
RESERVE OBJECTIVE	120	120	120	120	120	120	120	120	120

Includes Management Analyst - $50,000 salary & benefits
$10,000 consulting services (Sikich)

General Highlights

- Projected Major Revenue Sources Compared to Estimates for FY 10/11:
  - FY12 Total Impact = $82,243 Decrease (all revenue sources)
    - Sales Tax – UP $20,000
    - Places of Eating Tax – UP $20,000
    - Utility Tax – No Change
    - Income Tax – No Change
    - Permits – DOWN $25,000
    - Red Light Camera Fines – DOWN $39,000

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE MADE	06-07	07-08	FISCAL YEAR 08-09	09-10	10-11
MAY	FEB	$182,680	$196,248	$230,603	$216,102	$223,555
JUNE	MAR	$211,605	$212,513	$254,996	$252,558	$281,024
JULY	APR	$244,002	$218,275	$250,123	$239,611	$259,844
AUG	MAY	$260,808	$256,375	$303,260	$278,006	$284,173
SEPT	JUNE	$254,830	$270,220	$294,396	$284,544	$314,663
OCT	JULY	$236,588	$231,584	$277,421	$269,750	$276,383
NOV	AUG	$232,607	$231,838	$265,822	$267,033	$279,375
DEC	SEPT	$238,039	$229,820	$263,557	$253,713	$260,636
JAN	OCT	$215,032	$233,691	$238,194	$236,393	
FEB	NOV	$234,989	$258,730	$290,210	$253,516	
MARCH	DEC	$279,998	$344,175	$313,051	$339,352	
APRIL	JAN	$207,236	$224,731	$216,559	$193,834	
TOTAL		$2,798,415	$2,908,200	$3,198,192	$3,084,413	$2,179,654
MONTHLY AVG		$233,201	$242,350	$266,516	$257,034	$272,457

YEAR TO DATE LAST YEAR :	$2,061,318
YEAR TO DATE THIS YEAR :	$2,179,654
DIFFERENCE :	$118,337
PERCENTAGE OF INCREASE :	5.74%

CURRENT FISCAL YEAR :

BUDGETED REVENUE:	$3,121,250
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	69.83%
PROJECTION OF ANNUAL REVENUE :	$3,261,484
EST. DOLLAR DIFF ACTUAL TO BUDGET	$140,234
EST. PERCENT DIFF ACTUAL TO BUDGET	4.5%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	06-07	07-08	08-09	09-10	10-11
MAY	$20,260	$20,978	$30,594	$29,944	$32,607
JUNE	$22,023	$23,138	$34,157	$33,653	$34,583
JULY	$24,129	$24,531	$34,835	$33,203	$38,304
AUG	$22,171	$22,457	$33,466	$29,099	$35,728
SEPT	$22,354	$23,760	$33,677	$33,001	$33,184
OCT	$23,375	$22,849	$31,402	$30,393	$33,204
NOV	$23,403	$29,582	$29,490	$28,801	$33,296
DEC	$21,455	$30,182	$34,843	$33,252	$35,058
JAN	$24,625	$31,709	$30,400	$31,980	
FEB	$17,602	$25,314	$25,755	$29,015	
MARCH	$20,049	$27,005	$25,521	$29,353	
APRIL	$21,581	$33,782	$32,638	$35,520	
TOTAL	$263,028	$315,287	$376,777	$377,215	$275,966
MTH AVG		$26,274	$31,398	$31,435	$34,496

YEAR TO DATE LAST YEAR:	$251,346
YEAR TO DATE THIS YEAR:	$275,966
DIFFERENCE:	$24,620
PERCENTAGE OF INCREASE:	9.80%

BUDGETED REVENUE:	$404,500
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	68.22%
PROJECTION OF ANNUAL REVENUE :	$414,164
EST. DOLLAR DIFF ACTUAL TO BUDGET	$9,664
EST. PERCENT DIFF ACTUAL TO BUDGET	2.4%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES

Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

	FISCAL YEAR				
MONTH	06-07	07-08	08-09	09-10	10-11
MAY	$97,189	$99,970	$122,356	$126,617	$118,228
JUNE	$94,888	$93,529	$108,238	$79,181	$93,026
JULY	$84,484	$108,201	$97,834	$110,478	$90,884
AUG	$96,772	$103,484	$100,065	$89,919	$109,099
SEPT	$103,259	$96,870	$123,794	$95,178	$107,010
OCT	$98,734	$102,805	$114,254	$91,793	$100,333
NOV	$80,014	$83,953	$32,396	$89,181	$78,547
DEC	$81,379	$94,955	$154,628	$84,202	$86,799
JAN	$114,284	$106,824	$112,402	$101,205	
FEB	$79,454	$130,378	$139,420	$112,119	
MARCH	$142,083	$155,428	$115,788	$121,849	
APRIL	$134,087	$121,187	$95,881	$91,022	
TOTAL	$1,206,628	$1,297,584	$1,317,058	$1,192,747	$783,926
MTH AVG	$100,552	$108,132	$109,755	$99,396	$97,991

YEAR TO DATE LAST YEAR:	$766,550
YEAR TO DATE THIS YEAR:	$783,926
DIFFERENCE:	$17,376
PERCENTAGE OF INCREASE:	2.27%

BUDGETED REVENUE:	$1,150,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	68.17%
PROJECTION OF ANNUAL REVENUE :	$1,219,783
EST. DOLLAR DIFF ACTUAL TO BUDGET	$69,783
EST. PERCENT DIFF ACTUAL TO BUDGET	6.1%

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
MAY	$45,427.56	$35,791.15	$45,110.43	$49,570.08	$41,821.26	$53,612.06	$52,376.99	$44,972.06
JUNE	$23,924.80	$38,798.68	$57,433.99	$43,820.09	$50,749.81	$51,957.19	$48,524.86	$47,222.85
JULY	$33,791.20	$33,825.68	$52,713.81	$39,863.44	$54,807.87	$45,389.33	$57,125.55	$45,024.72
AUG	$29,083.85	$39,061.15	$51,970.31	$46,611.21	$51,079.29	$52,628.60	$43,808.51	$46,505.61
SEPT	$24,702.60	$38,257.50	$52,589.97	$46,530.52	$47,441.52	$54,695.85	$47,730.42	$46,611.91
OCT	$42,086.24	$60,504.02	$49,156.62	$50,685.44	$51,647.84	$55,679.13	$53,788.31	$47,373.26
OCT						$9,717.51 Laq.		
NOV	$27,593.94	$47,423.76	$49,695.16	$38,789.30	$37,827.94	$50,367.44	$49,640.15	$37,447.36
DEC	$34,338.64	$49,476.86	$55,024.01	$52,208.60	$55,182.18	$48,285.84	$43,911.11	$46,353.62
JAN	$39,415.61	$42,429.64	$49,015.17	$42,500.46	$40,999.09	$50,886.87	$47,537.25	
FEB	$34,096.72	$61,806.04	$48,276.63	$46,903.80	$52,012.81	$54,512.81	$39,757.40	
MAR	$37,034.63	$53,620.48	$40,626.36	$43,655.31	$80,497.44	$47,629.41	$50,610.69	
APR	$38,627.81	$54,269.97	$40,626.36	$56,484.74	$46,258.07	$56,541.91	$56,969.00	
TOTAL:	**$410,123.60**	**$555,264.93**	**$592,238.82**	**$557,622.99**	**$610,325.12**	**$631,903.95**	**$591,780.24**	**$361,511.39**

YTD PY	**$396,906**
YTD CURRENT YEAR	**$361,511**
DIFFERENCE	**($35,395)**
PERCENTAGE INC	-8.9%

THE TELECOM TAX RATE WAS INCREASED FROM 4.75% TO 6.00% ON JULY 1, 2004.

VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
MAY	$19,202.71	$17,192.59	$19,304.43	$20,586.92	$22,735.24	$29,750.90	$17,366.29	$18,436.83
JUNE	$11,677.72	$10,707.17	$11,951.36	$10,813.42	$14,684.96	$21,020.43	$11,184.23	$10,626.93
JULY	$5,116.12	$6,215.46	$7,140.16	$5,965.47	$7,851.40	$14,857.40	$7,055.78	$7,075.11
AUG	$4,429.90	$6,085.48	$5,313.81	$5,125.37	$6,183.64	$10,067.85	$6,942.82	$6,841.98
SEPT	$4,542.71	$6,160.11	$5,700.92	$4,915.47	$5,309.68	$8,469.84	$6,089.21	$6,015.77
OCT	$3,953.00	$5,481.19	$5,889.00	$4,639.48	$5,496.34	$7,815.50	$5,383.64	$6,236.73
NOV	$5,437.77	$7,220.48	$8,422.70	$7,217.98	$7,600.18	$9,110.60	$7,168.32	$6,762.62
DEC	$7,947.38	$10,242.06	$14,204.87	$10,395.68	$10,446.56	$13,376.65	$9,653.31	$8,859.12
JAN	$12,191.12	$16,735.17	$27,372.53	$15,850.24	$18,242.51	$22,886.72	$15,511.42	
FEB	$17,758.23	$26,267.74	$39,054.38	$21,115.39	$27,469.00	$32,440.92	$26,773.69	
MAR	$23,705.40	$29,045.23	$36,422.47	$28,077.63	$36,397.86	$32,451.88	$31,708.91	
APR	$23,793.30	$25,818.58	$29,394.63	$30,297.77	$38,429.46	$24,545.03	$26,718.34	
TOTAL:	$139,755.36	$167,171.26	$210,171.26	$165,000.82	$200,846.83	$226,793.72	$171,555.96	$70,855.09

YTD PY	$70,844
YTD CURRENT YEAR	$70,855
DIFFERENCE	$11
PERCENTAGE INC	0.0%

THE UTILITY TAX RATE WAS INCREASED FROM 3.75% TO 5.00% ON MARCH 1, 2004.

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011
MAY	$21,998.00	$24,140.28	$31,852.48	$34,669.00	$27,032.15	$35,413.74	$41,111.73	$32,328.74	$28,100.96
JUNE	$21,998.95	$21,304.19	$32,367.57	$32,602.62	$40,254.63	$28,094.53	$37,628.92	$31,126.44	$35,646.37
JULY	$25,327.14	$24,686.41	$37,323.81	$39,258.62	$38,655.25	$45,541.75	$33,606.00	$35,582.89	$39,254.07
AUG	$37,308.18	$33,300.66	$42,123.26	$50,903.03	$45,035.69	$46,221.20	$47,586.99	$39,638.11	$49,507.09
SEPT	$35,136.47	$31,380.21	$40,658.43	$52,407.65	$51,812.72	$44,118.50	$47,277.28	$41,828.47	$54,852.60
OCT	$28,966.56	$33,027.96	$42,609.74	$46,020.00	$43,409.31	$45,660.81	$42,724.11	$33,091.68	$47,193.00
NOV	$28,591.88	$26,014.96	$32,998.13	$38,826.73	$34,006.46	$38,040.83	$35,236.00	$33,023.29	$34,807.39
DEC	$24,120.20	$22,565.82	$34,588.07	$27,627.07	$29,170.73	$40,256.96	$33,881.68	$31,108.23	$32,056.36
JAN	$25,726.76	$29,077.13	$38,123.13	$48,820.73	$45,537.97	$37,135.38	$39,057.43	$38,627.08	
FEB	$32,864.58	$35,710.52	$45,110.82	$41,590.01	$32,550.31	$50,896.41	$52,466.47	$46,058.67	
MAR	$30,041.44	$32,724.44	$39,109.62	$39,255.89	$49,234.46	$38,532.83	$36,645.19	$39,999.98	
APR	$26,870.34	$35,960.18	$36,462.98	$37,009.01	$38,260.20	$36,499.30	$39,795.13	$34,523.60	
TOTAL:	**$338,950.50**	**$349,892.76**	**$453,328.04**	**$488,990.36**	**$474,959.88**	**$486,412.24**	**$487,016.93**	**$436,937.18**	**$321,417.84**

YTD PY	**$277,728**
YTD CURRENT YEAR	**$321,418**
DIFFERENCE	**$43,690**
PERCENTAGE INC	**15.7%**

THE UTILITY TAX RATE WAS INCREASED FROM 3.75% TO 5.00% ON MARCH 1, 2004.

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	06-07	07-08	FISCAL YEAR 08-09	09-10	10-11
MAY	$99,704	$117,341	$136,558	$109,215	$88,618
JUNE	$71,245	$74,844	$72,998	$58,315	$47,252
JULY	$67,591	$74,108	$80,810	$63,492	$66,409
AUG	$41,951	$44,483	$47,120	$43,220	$43,538
SEPT	$44,389	$45,630	$45,302	$41,268	$44,649
OCT	$75,924	$77,739	$80,573	$63,593	$64,893
NOV	$45,913	$49,967	$50,322	$47,913	$48,838
DEC	$45,025	$45,535	$39,197	$37,663	$54,012
JAN	$60,370	$67,185	$66,189	$66,203	
FEB	$83,728	$53,004	$83,223	$70,164	
MARCH	$44,367	$76,505	$45,104	$43,415	
APRIL	$75,564	$99,281	$69,633	$67,732	
TOTAL	$755,770	$825,621	$817,028	$712,193	$458,208
MTH AVG	$62,981	$68,802	$68,086	$59,349	$57,276

Boxed Numbers - Village has not received distribution

YEAR TO DATE LAST YEAR:	$464,679
YEAR TO DATE THIS YEAR:	$458,208
DIFFERENCE:	($6,471)
PERCENTAGE OF DECREASE:	-1.39%

BUDGETED REVENUE:	$686,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	66.79%
PROJECTION OF ANNUAL REVENUE :	$702,275
EST. DOLLAR DIFF ACTUAL TO BUDGET	$16,275
EST. PERCENT DIFF ACTUAL TO BUDGET	2.4%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS

	FISCAL YEAR				
MONTH	06-07	07-08	08-09	09-10	10-11
MAY	$24,657	$88,993	$8,902	$6,747	$35,989
JUNE	$79,950	$237,568	$24,081	$5,795	$8,399
JULY	$23,641	$23,677	$48,954	$7,103	$19,396
AUG	$57,135	$135,659	$12,833	$9,710	$17,824
SEPT	$12,475	$62,950	$12,149	$7,255	$47,342
OCT	$56,460	$119,984	$5,942	$30,335	$16,986
NOV	$51,736	$13,792	$14,481	$3,976	$3,277
DEC	$16,337	($14,324)	$4,384	$32,902	$6,864
JAN	$18,636	$97,934	$6,957	$23,015	
FEB	$19,424	$5,445	$1,284	$3,766	
MARCH	$22,117	$16,757	$380	$18,445	
APRIL	$70,555	$11,996	$1,565	$18,870	
TOTAL	$453,123	$800,432	$141,912	$167,920	$156,078
MTH AVG	$37,760	$66,703	$11,826	$13,993	$19,510

YEAR TO DATE LAST YEAR: $103,824

YEAR TO DATE THIS YEAR: $156,078

DIFFERENCE: $52,254

PERCENTAGE OF INCREASE: 50.33%

BUDGETED REVENUE: $100,000

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	FISCAL YEAR 09-10	10-11
MAY		$51,750
JUNE		$80,350
JULY		$67,733
AUG		$78,955
SEPT	$300	$53,880
OCT	$46,720	$42,786
NOV	$39,000	$45,760
DEC	$29,900	$76,767
JAN	$30,425	
FEB	$19,550	
MARCH	$29,850	
APRIL	$32,550	
TOTAL	$228,295	$497,982
MTH AVG	$28,537	$62,248

YEAR TO DATE LAST YEAR :	$115,920
YEAR TO DATE THIS YEAR :	$497,982
DIFFERENCE :	$382,062

BUDGETED REVENUE: $484,400

Budget Highlights
Personnel/Staffing

- Personnel costs are presented without percentage wage increase
  - Additional information will be provided that details cost impacts of several amounts of wage increases
- Personnel
  - Number of full time employees reduced from 43 to 37
  - Budget includes Village Administrator salary & benefits are allocated as:

    50% Administration / 25% Public Works / 25% Water Fund

Budget Highlights
Personnel/Staffing

- Pension costs have decreased/remained stable:
  - Gains in portfolio value resulted in reduced or stable contribution rates:
    - Police =8.5% Decrease or $46,713
      (Rate of payroll went from 27% to 24%)
    - IMRF = 1% - Additional $6,550
      (Rate of payroll went from 15.6% to 15.8%)
    - Slep –45% Decrease or $25,868

Management Analyst Position

- As requested staff has evaluated Village operations and work efficiencies under the current organizational structure
- As a result, staff is recommending upgrading the part-time Intern position to a full- time Management Analyst position
- A detailed analysis will be presented at the Board Budget Workshop scheduled for March 7, 2010

Budget Highlights – Water Fund- FY 10/11

- Update on Water Fund:
  - DWC increased water rates charged to the Village effective May 1, 2010.
  - The Village Board decided to fund the painting of the 3 water towers using a pay as you go method (no bond issuances in 7 years)
  - The Village increased its water rates by 20% effective May 1 , 2010
  - Based on the FY10-11 budget, the Village planned to transfer $34,100 from the water fund to the water capital fund for the future tank painting. Based on current estimates the required transfer will be about $13,150 to stay on target
  - The Water Bonds for prior tank paintings were paid of in FY 10/11

Budget Highlights – Water Fund- FY 11/12

- The City of Chicago will not be increasing water rates to the DWC in the upcoming year
- The DWC has not yet notified members of a water rate increase to be effective May 1, 2011
- If the DWC <u>does not</u> increase rates to members, a Village water rate increase <u>will not</u> be necessary effective May 1, 2011.
  (The water rate model from last year already assumed an 8.5% increase from DWC to the Village)
- The only debt outstanding in the Water Fund is its share of the 2008 bond issuance for the construction of the Public Works Facility

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	06-07	07-08	FISCAL YEAR 08-09	09-10	Note 1 10-11
MAY	$124,065	$120,867	$132,976	$119,740	$116,873
JUNE	$158,574	$160,592	$154,198-	$148,867	$164,898
JULY	$124,802	$128,376	$110,827	$105,374	$128,685
AUG	$190,031	$203,140	$169,951	$153,176	$183,532
SEPT	$187,335	$184,131	$187,916	$173,672	$209,281
OCT	$119,911	$127,677	$122,200	$116,842	$141,587
NOV	$147,042	$167,214	$157,092	$146,601	$181,635
DEC	$146,021	$151,072	$149,509	$144,694	$176,935
JAN	$99,347	$103,001	$103,885	$95,371	
FEB	$124,731	$130,219	$122,073	$116,663	
MARCH	$143,570	$146,548	$143,768	$130,119	
APRIL	$98,978	$105,545	$101,799	$101,335	
TOTAL	$1,664,406	$1,728,381	$1,656,192	$1,552,453	$1,303,426
MTH AVG	$138,701	$144,032	$138,016	$129,371	$162,928

Note 1- 20% rate increase effective 5/1/10

YEAR TO DATE LAST YEAR:	$1,108,966
YEAR TO DATE THIS YEAR:	$1,303,426
DIFFERENCE:	$194,460
PERCENTAGE OF INCREASE:	17.54%

BUDGETED REVENUE:	$1,931,868
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	67.47%
PROJECTION OF ANNUAL REVENUE :	$1,824,679
EST. DOLLAR DIFF ACTUAL TO BUDGET	($107,189)
EST. PERCENT DIFF ACTUAL TO BUDGET	-5.5%

FINANCIAL SUMMARY - FY 2011-12

WATER FUND

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET	FY 12-13 PROPOSED BUDGET	FY 13-14 PROPOSED BUDGET	FY 14-15 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET
FUND BALANCE	612,688	541,806	559,863	509,813	575,689	523,984	528,591	532,867	573,379
REVENUES-BASE	1,718,515	1,693,643	1,953,105	1,850,040	1,850,342	1,930,069	1,997,681	2,067,604	2,139,990
OPERATING EXPENSES-BASE	1,678,091	1,724,348	1,879,613	1,757,664	1,839,716	1,879,172	1,935,115	2,000,302	2,078,473
CAPITAL EXPENSES-BASE	68,620	1,288	29,805	26,500	62,331	46,290	58,290	26,790	26,290
TOTAL EXPENSES	1,746,712	1,725,637	1,909,418	1,784,164	1,902,047	1,925,462	1,993,405	2,027,092	2,104,763
NET SURPLUS (DEFICIT)	(28,196)	(31,993)	43,687	65,876	(51,705)	4,607	4,276	40,512	35,227
FUND BALANCE	584,492	509,813	603,550	575,689	523,984	528,591	532,867	573,379	608,606
DAYS OPERATING EXP	127	108	117	120	104	103	101	105	107

BUDGET HIGHLIGHTS – MFT FUND

- The FY11/12 Roadway Maintenance Program includes full replacement (via grind and overlay) of fifteen (15) streets throughout the Village.
- The 5-year Roadway Maintenance Program projects an approximate $325,000 expense for FY11/12.
- It appears that a contribution will not be necessary from the General Fund to the MFT Fund to complete the FY 11/12 program

2011 Motor Fuel Tax Funded
Roadway Maintenance Program

ROAD	START	END	LENGTH (FT)	WIDTH (FT)	Concrete Curb & Gutter?	Sidewalk?	AREA (SY)	COST
Bentley Ave.	59th Street	North Limits	650	22.5	No	No	1,705.00	$15,737.15
Virginia Ave.	59th Street	North Limits	680	24.3	No	No	1,925.00	$17,767.75
Tennessee Ave.	59th Street	North Limits	390	24	No	No	1,148.00	$10,596.04
Alabama Ave.	59th Street	North Limits	392	22	No	No	1,023.00	$9,442.29
58th Place	Clarendon Hills Road	Holmes Ave.	1453	25	No	No	3,956.00	$36,513.88
59th Street	Clarendon Hills Road	Holmes Ave.	1453	30	Yes	Yes	4,633.00	$47,266.89
Thurlow Street	North Limits	South Limits	520	20	No	No	1,511.00	$13,946.53
Chatelaine Court	Clarendon Hills Road	End	828	24	Yes	Yes	3,152.00	$31,659.76
64th Street	Madison Street	Thurlow Street	461	20	No	No	1,276.00	$11,777.48
Creekside Court	Clarendon Hills Road	East Limit	285	24	Yes	Yes	1,423.00	$14,017.79
Martin Drive	63rd Street	Martin Court	396	22	No	No	1,283.00	$11,842.09
Martin Court	East Limits	West Limits	487	22	No	No	1,864.00	$17,204.72
Holmes Ave.	59th Street	North Limits	665	28	Yes	Yes	2,076.00	$21,222.98
Soper Road	Madison Street	South Limits	800	26	No	No	2,458.00	$22,687.34
Willowood Lane	Bentley Ave.	61st Street	1250	28	Yes	Yes	4,268.00	$43,268.64
						TOTAL	**33,701.00**	**$324,951.33**

Note: Costs are based on edge milling and 1 1/2 inch bituminous surface, with prime, stop bars, and patching 3% of pavement

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	06-07	07-08	08-09	FISCAL YEAR 09-10	10-11
MAY	$20,548	$21,307	$20,073	$17,906	$19,451
JUNE	$19,683	$23,373	$23,369	$24,456	$18,819
JULY	$23,252	$18,987	$17,743	$13,011	$17,787
AUG	$22,065	$22,499	$19,654	$21,587	$19,278
SEPT	$23,356	$22,401	$17,930	$18,137	$18,752
OCT	$20,120	$19,463	$16,431	$14,867	$21,587
NOV	$20,388	$22,173	$22,339	$15,108	* $54,756
DEC	$22,689	$19,581	$15,241	$24,523	$26,793
JAN	$21,809	$20,850	$21,779	$18,456	
FEB	$21,299	$22,300	$21,469	$21,440	
MARCH	$22,782	$19,288	$20,913	$16,884	
APRIL	$21,433	$19,350	$19,224	$18,391	
TOTAL	$259,422	$251,572	$236,163	$224,766	$197,222
MONTHLY AVG	$21,618	$20,964	$19,680	$18,731	$24,653

* Special one time distribution $38,941

YEAR TO DATE LAST YEAR :	$149,596
YEAR TO DATE THIS YEAR :	$197,222
DIFFERENCE :	$47,626
PERCENTAGE OF INCREASE:	31.84%

BUDGETED REVENUE:	$214,800
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	91.82%
PROJECTION OF ANNUAL REVENUE :	$296,324
EST. DOLLAR DIFF ACTUAL TO BUDGET	$81,524
EST. PERCENT DIFF ACTUAL TO BUDGET	38.0%

FINANCIAL SUMMARY - FY 2011-12
MOTOR FUEL TAX FUND

	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMATED ACTUAL	FY 11-12 PROPOSED BUDGET	FY 12-13 PROPOSED BUDGET	FY 13-14 PROPOSED BUDGET	FY 14-15 PROPOSED BUDGET	FY 15-16 PROPOSED BUDGET
FUND BALANCE	107,053	(5,425)	115,473	119,692	165,822	67,887	7,229	13,870	17,834
REVENUES-BASE	235,045	226,356	214,900	264,130	227,065	229,342	231,641	233,964	236,311
OPERATING EXPENSES-BASE	-	-	-	-	-	-	-	-	-
CAPITAL EXPENSES-BASE	347,523	101,239	218,000	218,000	325,000	290,000	225,000	230,000	250,000
TOTAL EXPENSES	347,523	101,239	218,000	218,000	325,000	290,000	225,000	230,000	250,000
NET SURPLUS (DEFICIT)	(112,478)	125,116	(3,100)	46,130	(97,935)	(60,658)	6,641	3,964	(13,689)
FUND BALANCE	(5,425)	119,692	112,373	165,822	67,887	7,229	13,870	17,834	4,145

FINANCIAL OVERVIEW

FY 2011-2012

Evaluating Financial Condition

- Village uses # of days operation expense in fund balance as one indicator
- Also important is balancing the budget:

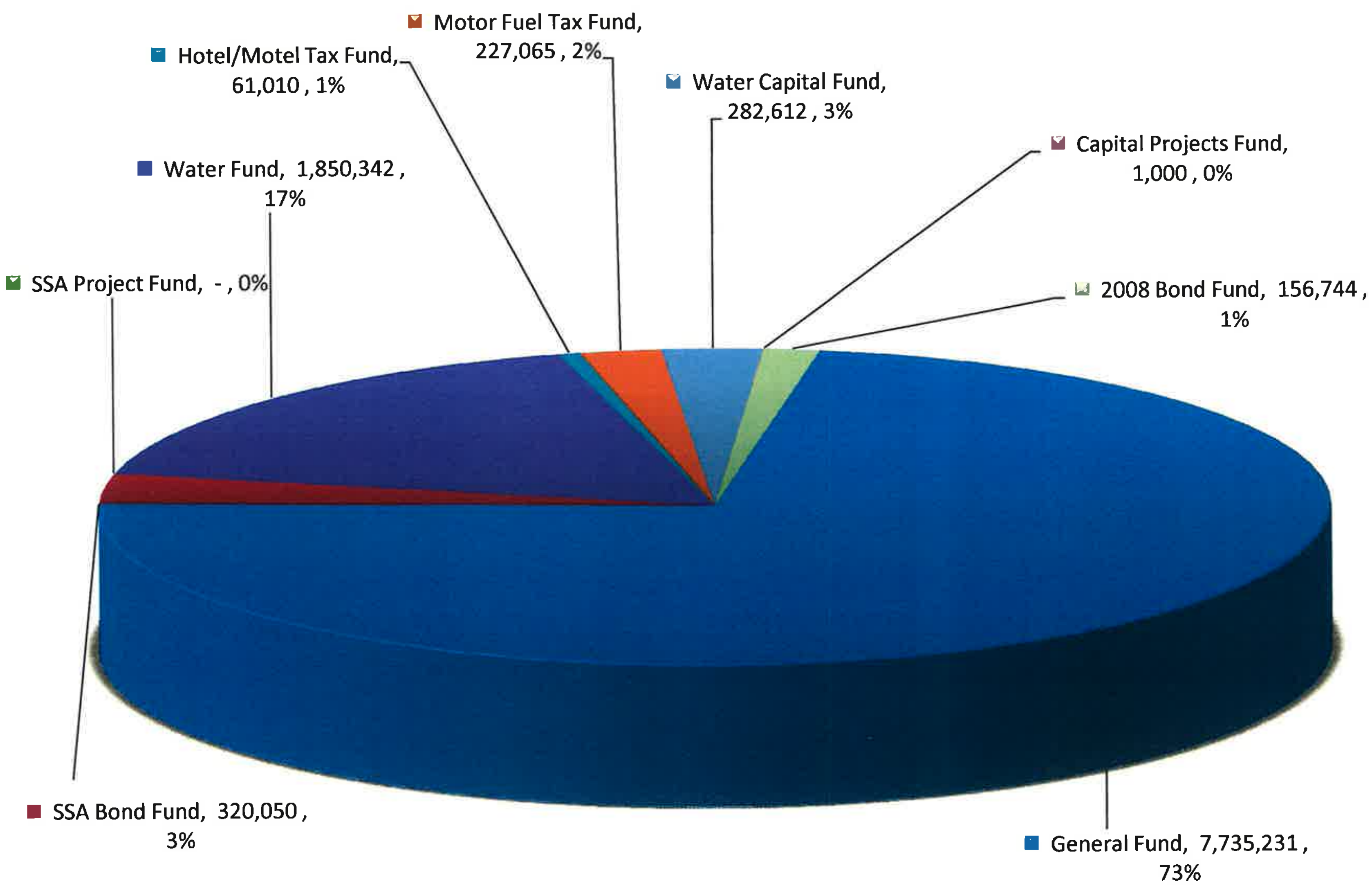
  Do the reoccurring revenues in one year pay for the expenditures in that year? If they do, the Village has balanced it's budget or has a surplus. If not, the Village is operating at a deficit

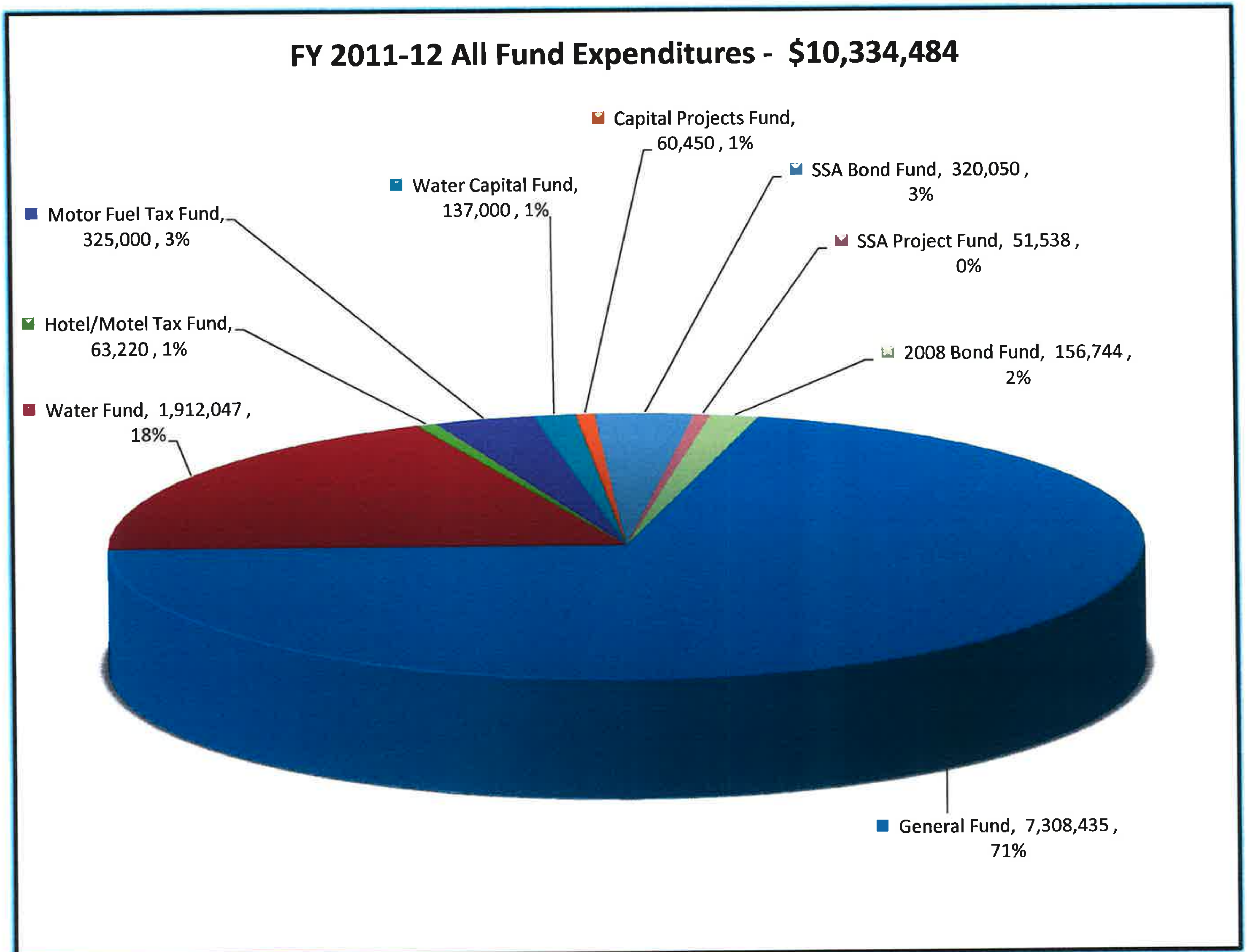
Evaluating Financial Condition

- Even if the # of days increase but the Village is operating at a deficit , cash on hand will be drawn down (to date the Village's FY 11-12 budget is at a surplus so cash on hand should increase)

- Both the days of operating expense in the fund balance <u>and</u> balancing the budget are important financial health indicators

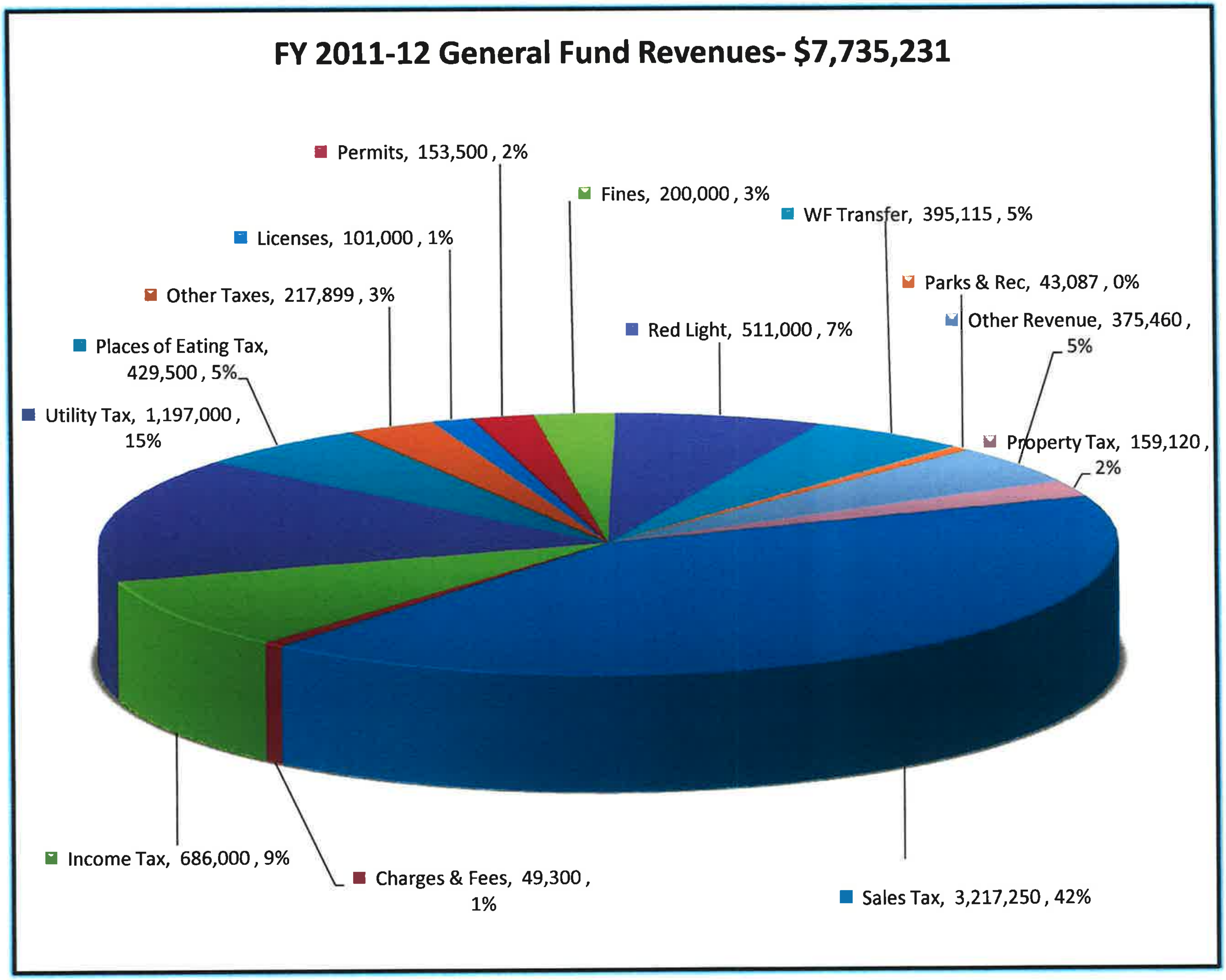
FY 2011-12 All Fund Revenues - $10,634,054



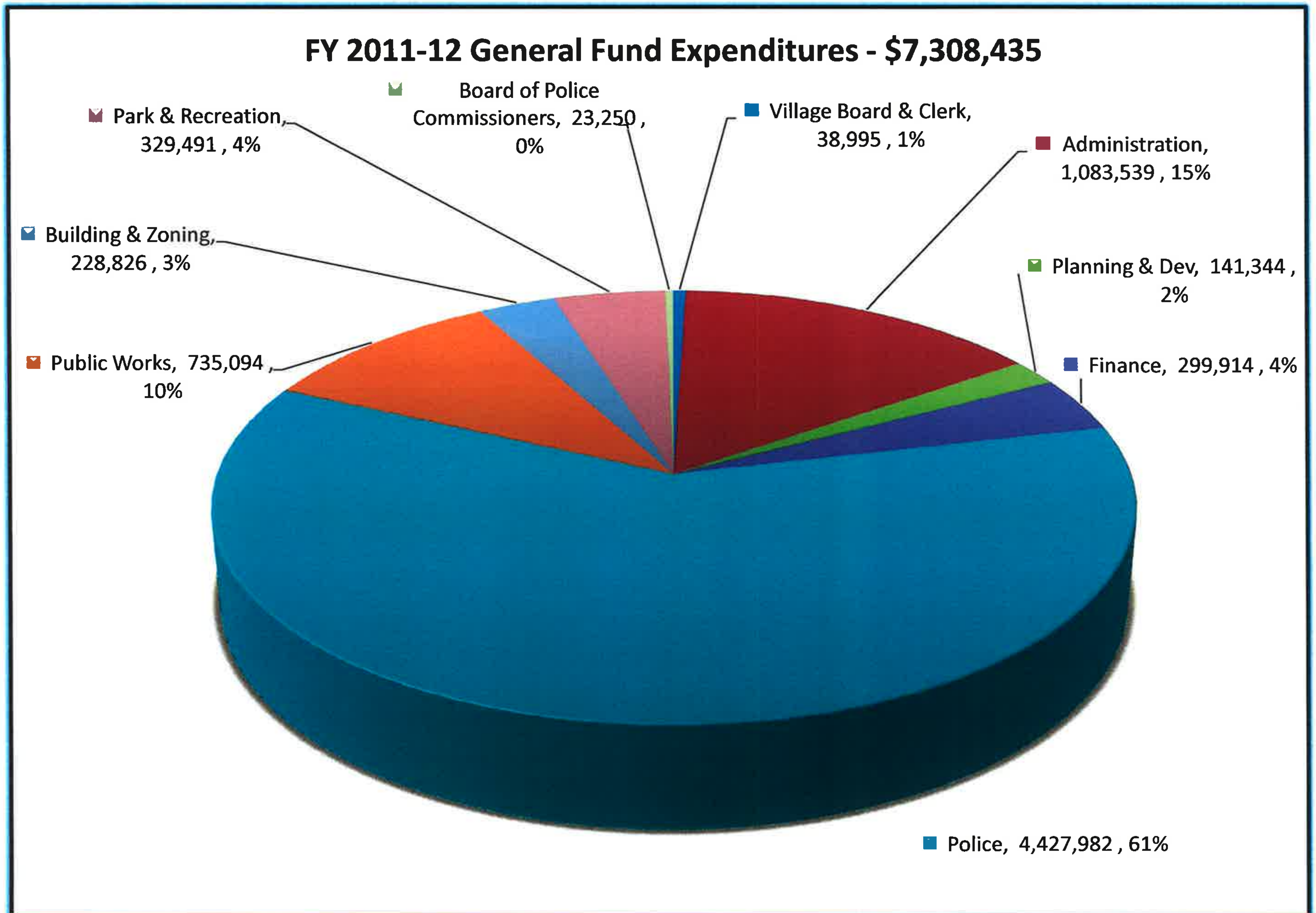

FY 2011-12 All Fund Expenditures - $10,334,484
Capital Projects Fund, 60,450 , 1%
SSA Bond Fund, 320,050 , 3%
Water Capital Fund, 137,000 , 1%
Motor Fuel Tax Fund, 325,000 , 3%
SSA Project Fund, 51,538 , 0%
Hotel/Motel Tax Fund, 63,220 , 1%
2008 Bond Fund, 156,744 , 2%
Water Fund, 1,912,047 , 18%
General Fund, 7,308,435 , 71%

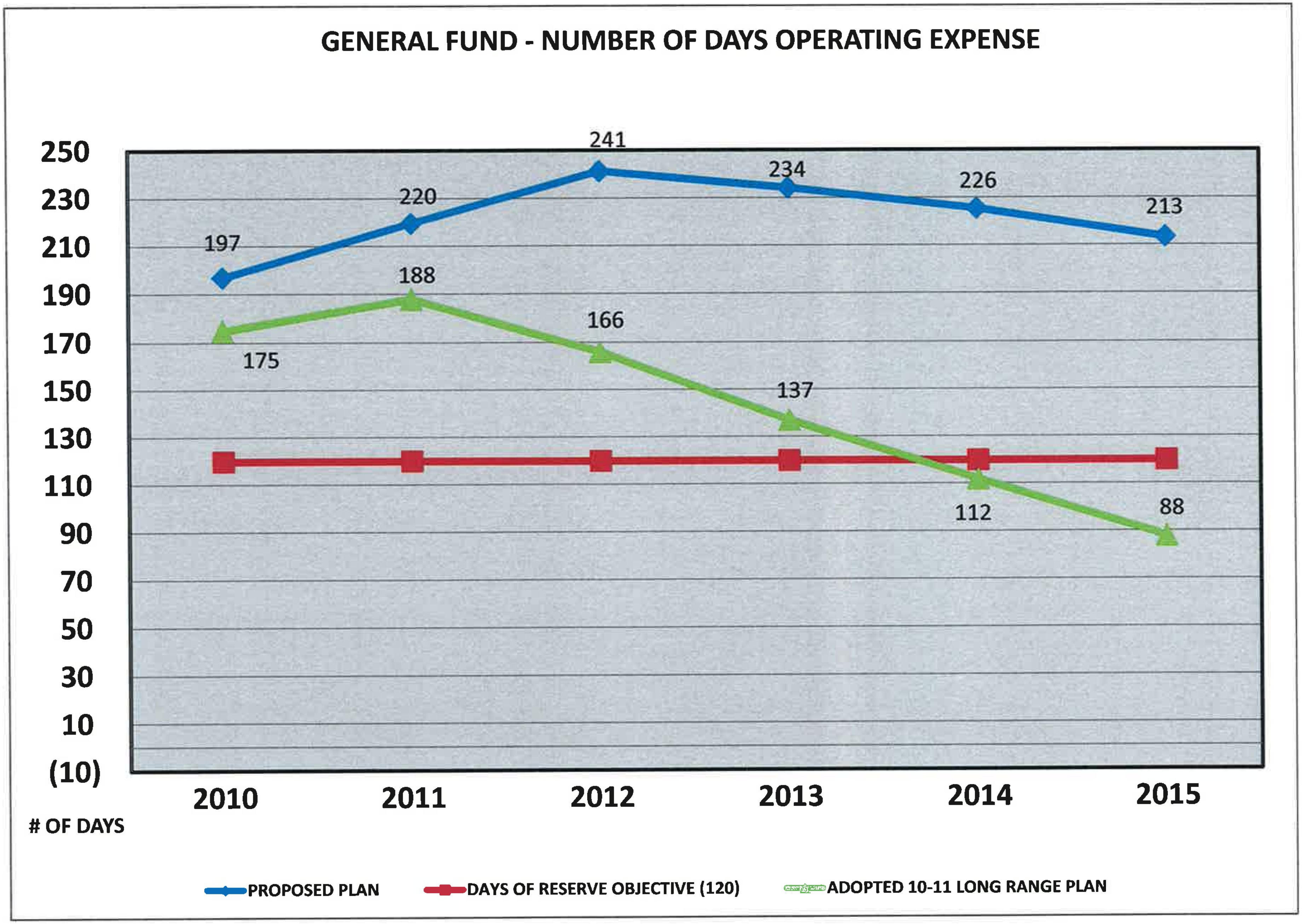
Financial Performance - General Fund

	Fund Balance	Surplus (Deficit)	# of Days Operating Exp
April 30, 2011 Budget	$ 3,535,044	$206,721	179
April 30, 2011 Estimate	$ 4,324,709	$497,168	220
April 30, 2012 Budget	**$ 4,751,505**	**$426,796**	**241**



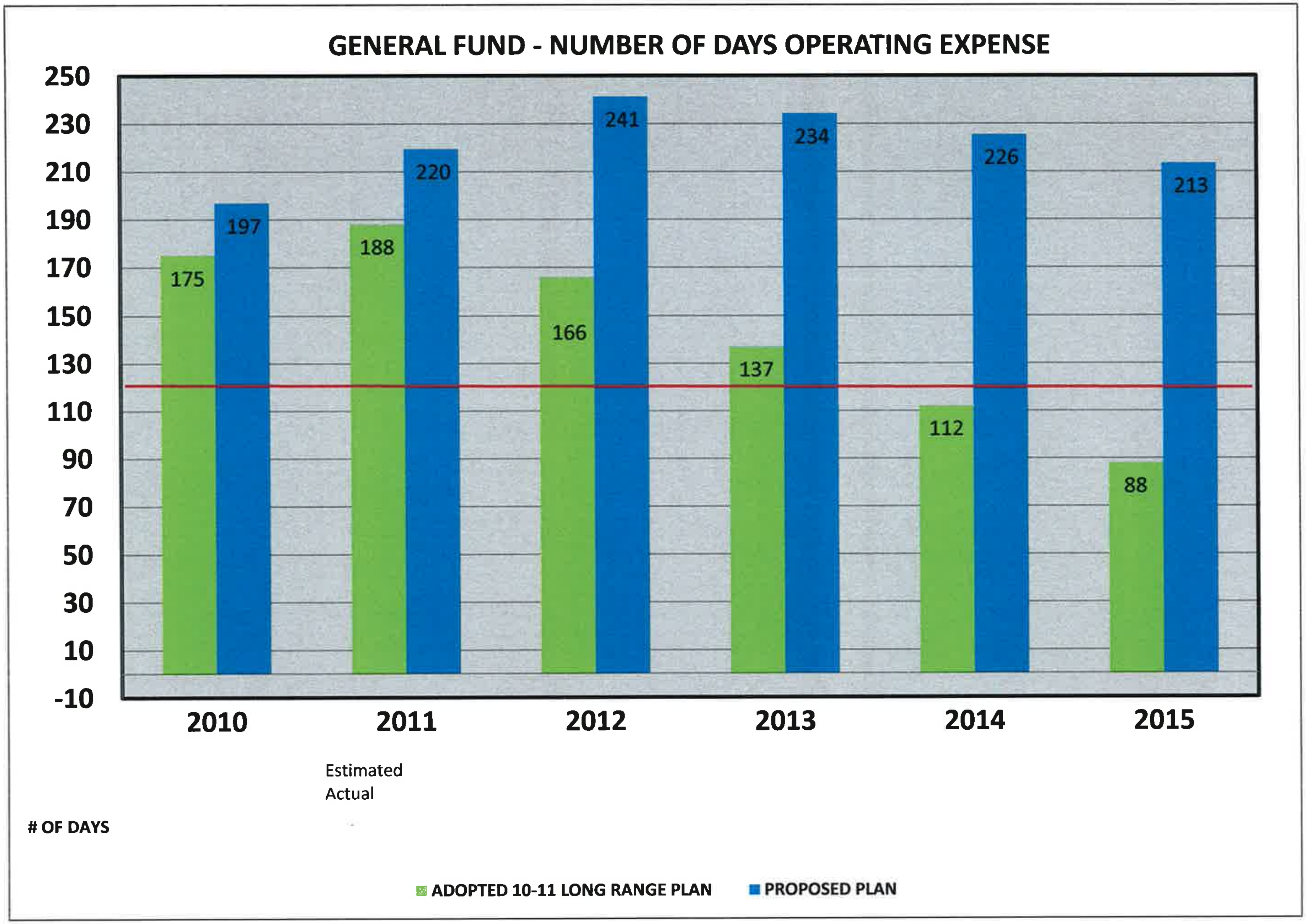
FY 2011-12 General Fund Revenues- $7,735,231
Permits, 153,500 , 2%
Fines, 200,000 , 3%
WF Transfer, 395,115 , 5%
Licenses, 101,000 , 1%
Parks & Rec, 43,087 , 0%
Other Taxes, 217,899 , 3%
Red Light, 511,000 , 7%
Other Revenue, 375,460 , 5%
Places of Eating Tax, 429,500 , 5%
Utility Tax, 1,197,000 , 15%
Property Tax, 159,120 , 2%
Income Tax, 686,000 , 9%
Charges & Fees, 49,300 , 1%
Sales Tax, 3,217,250 , 42%

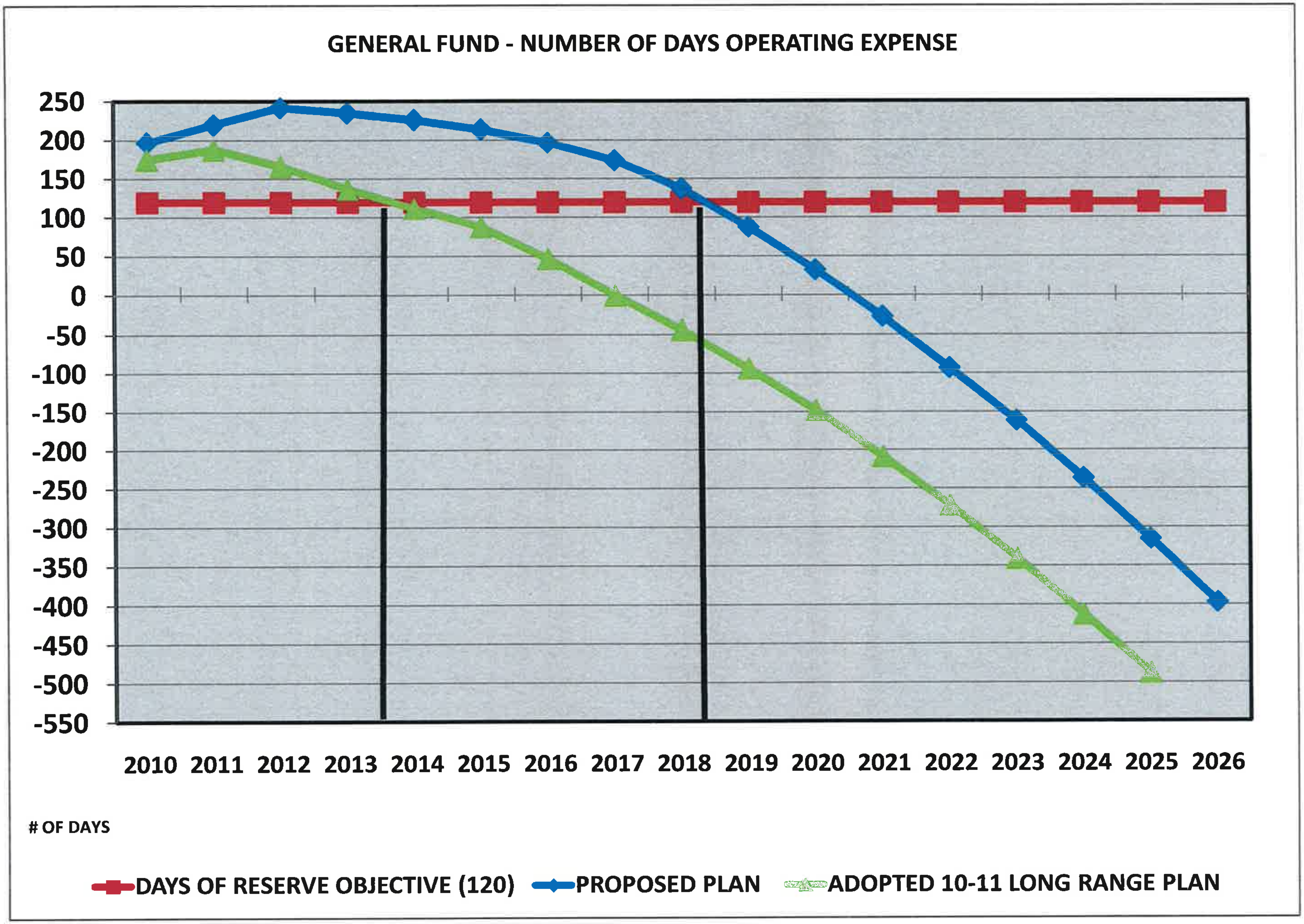

FY 2011-12 General Fund Expenditures - $7,308,435
Park & Recreation, 329,491 , 4%
Board of Police Commissioners, 23,250 , 0%
Village Board & Clerk, 38,995 , 1%
Administration, 1,083,539 , 15%
Building & Zoning, 228,826 , 3%
Planning & Dev, 141,344 , 2%
Public Works, 735,094 , 10%
Finance, 299,914 , 4%
Police, 4,427,982 , 61%



GENERAL FUND - NUMBER OF DAYS OPERATING EXPENSE
250
230
210
190
170
150
130
110
90
70
50
30
10
(10)
OF DAYS
2010
2011
2012
2013
2014
2015
197
220
241
234
226
213
175
188
166
137
112
88
PROPOSED PLAN
DAYS OF RESERVE OBJECTIVE (120)
ADOPTED 10-11 LONG RANGE PLAN

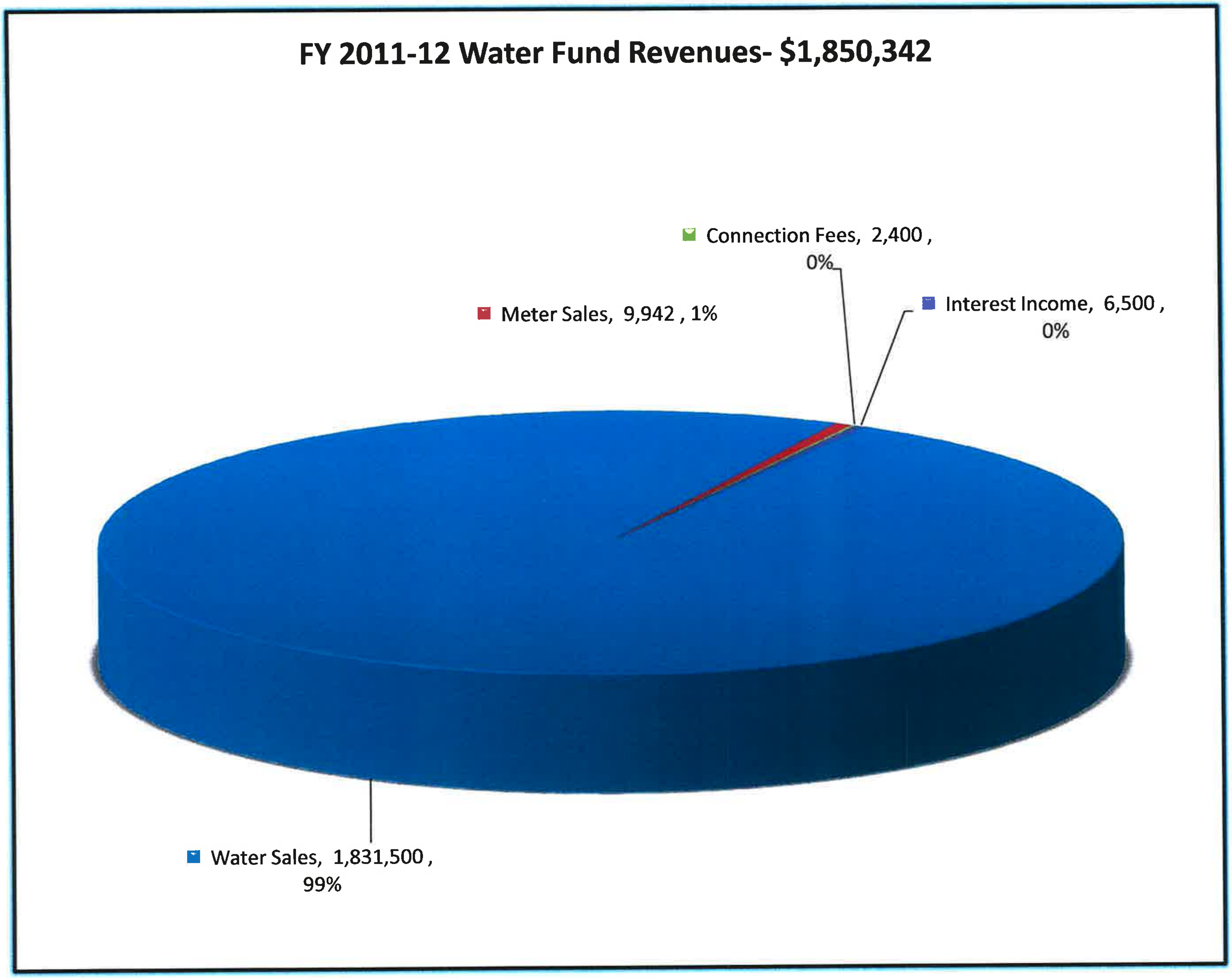
1/20/2011


GENERAL FUND - NUMBER OF DAYS OPERATING EXPENSE
250
230
210
190
170
150
130
110
90
70
50
30
10
-10
175
197
188
220
166
241
137
234
112
226
88
213
2010
2011
2012
2013
2014
2015
Estimated
Actual
OF DAYS
ADOPTED 10-11 LONG RANGE PLAN
PROPOSED PLAN


GENERAL FUND - NUMBER OF DAYS OPERATING EXPENSE
250
200
150
100
50
0
-50
-100
-150
-200
-250
-300
-350
-400
-450
-500
-550
2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024 2025 2026
OF DAYS
DAYS OF RESERVE OBJECTIVE (120)
PROPOSED PLAN
ADOPTED 10-11 LONG RANGE PLAN

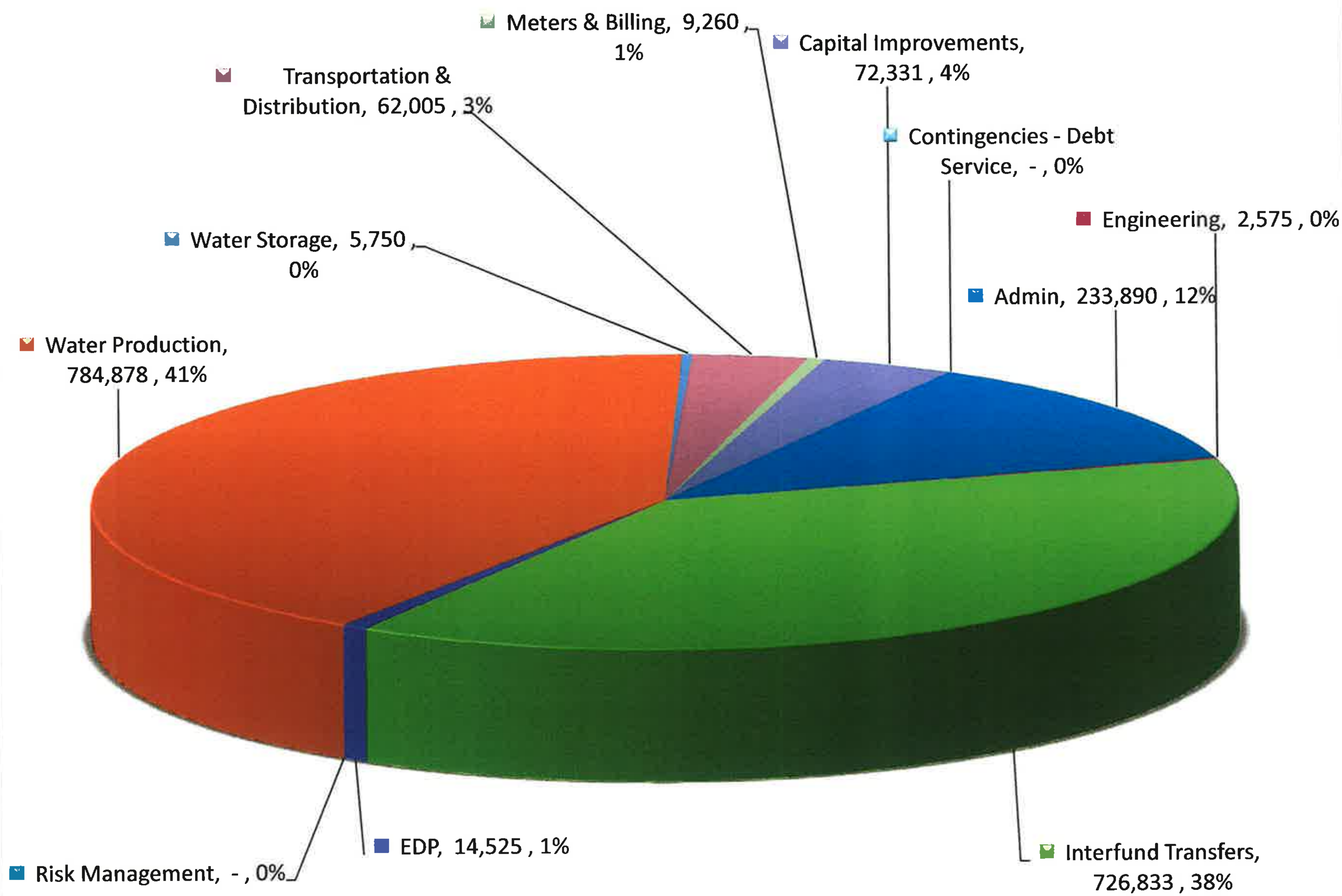
Financial Performance
Water and MFT Fund

	FY 2010-11 Budget	FY 10-11 Estimated Actual	FY 2011-12 Budget
Water Fund Balance	$603,550	$575,689	$513,984
MFT Fund Balance	$112,373	$165,822	$67,887



FY 2011-12 Water Fund Revenues- $1,850,342
Connection Fees, 2,400, 0%
Meter Sales, 9,942, 1%
Interest Income, 6,500, 0%
Water Sales, 1,831,500, 99%

FY 2011-12 Water Fund Expenditures- $1,912,047

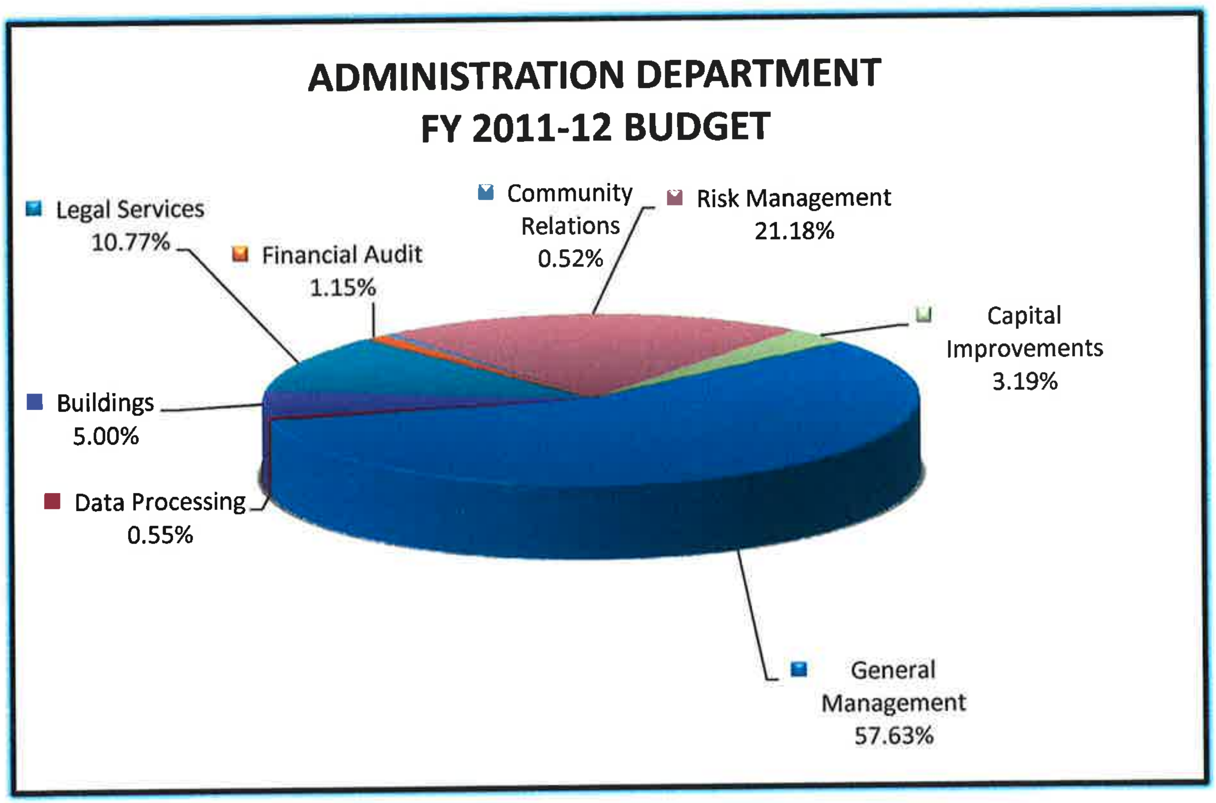


DEPARTMENTAL BUDGETS

- Administration
- Planning & Economic Development
- Public Works
- Building & Zoning
- Water
- Motor Fuel Tax
- Water Capital Improvement

Administration Department Budget
Fiscal Year 2011-2012

Program	Description	FY 2010-11 Budget	FY 2011-12 Budget
455	General Management	445,256	588,546
460	Data Processing	3,900	5,650
461	Legislative Support	-	-
466	Buildings	46,880	51,020
470	Legal Services	150,000	110,000
471	Financial Audit	110,000	11,750
475	Community Relations	5,260	5,310
480	Risk Management	204,762	216,325
485	Capital Improvements	7,475	32,564
490	Contingencies	-	-
	Total	$973,533	$1,021,165
	Percent Difference		4.89%



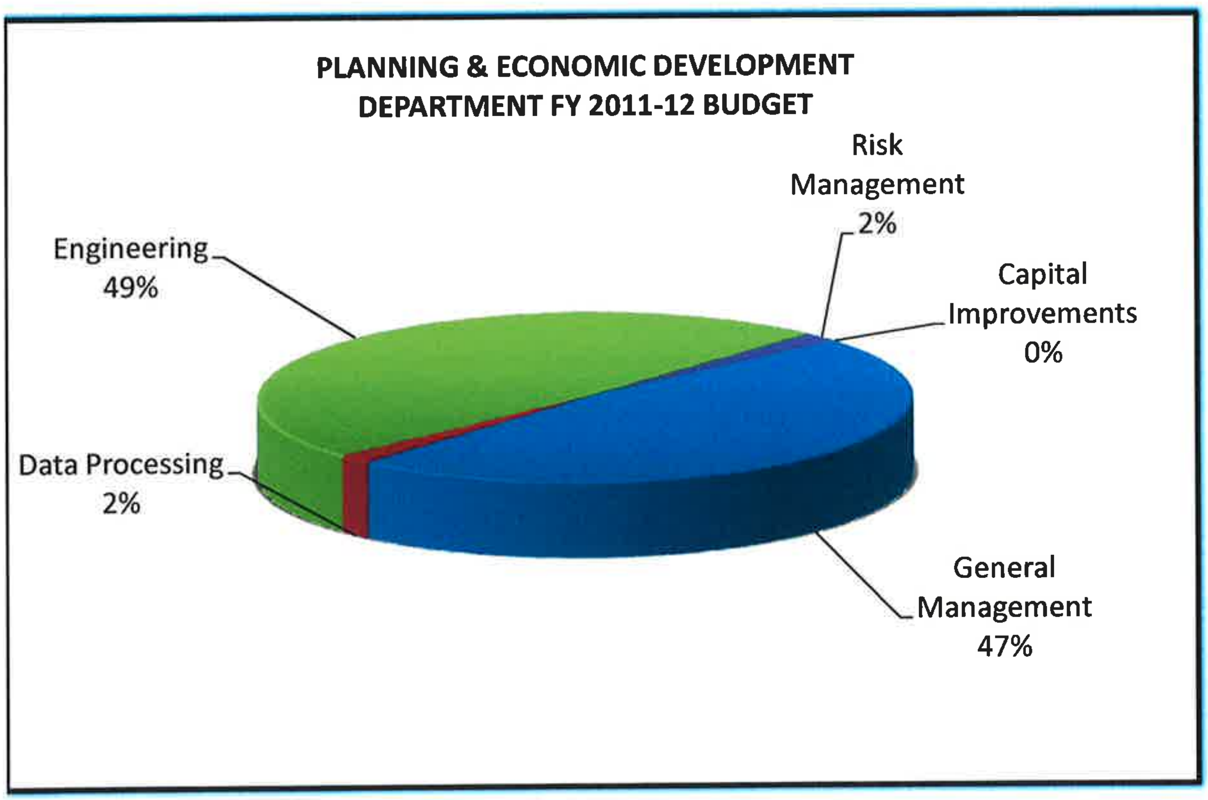
NEW ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMTED ACTUAL	FY 11-12 PROPOSED BUDGET
	Administration-General Management					
	Personnel Services					
01-10-455-101	Salaries	133,423	97,258	-	-	57,502
01-10-455-102	Overtime	3,077	(109)	1,000	5,000	5,000
01-10-455-104	Part Time - Clerical	4,779	2,162	2,000	-	-
01-10-455-106	Intern	13,467	14,352	14,000	19,900	14,000
01-10-455-126	Salaries - Clerical	67,409	65,896	67,075	107,973	63,000
01-10-455-131	Personal Recruitment	-	-	-	2,135	-
01-10-455-141	Employee Benefit - Medical Insurance	33,440	34,431	32,900	34,000	48,530
01-10-455-144	Employee Benefit - Unemployment Insurance	279	169	220	220	325
01-10-455-147	Employee Benefit - Medicare	3,684	3,191	1,220	2,400	2,023
01-10-455-151	I M R F	31,290	26,549	13,685	19,000	22,408
01-10-455-155	SLEP Pension	20,965	21,260	57,396	57,396	31,528
01-10-455-161	Social Security FICA	12,807	10,084	5,215	9,000	8,649
* TOTAL	Personnel Services	324,622	275,243	194,711	257,024	252,965
	Contractual Services					
01-10-455-201	Phone - Telephones	15,263	12,253	11,100	11,100	13,900
01-10-455-225	Maintenance - Radio	-	-	-	-	-
01-10-455-231	Rent - Storage	23,036	7,088	-	-	-
01-10-455-265	Census	-	-	-	-	-
01-10-455-266	Codify Ordinances	4,554	954	5,000	3,000	3,000
01-10-455-267	Document Storage	-	-	-	-	-
* TOTAL	Contractual Services	42,853	20,295	16,100	14,100	16,900
	Supplies & Materials					
01-10-455-301	Office Supplies	11,061	11,708	10,900	10,900	10,900
01-10-455-302	Printing & Publish	1,144	2,010	1,350	1,350	1,650
01-10-455-303	Gas-Oil-Wash-Mileage	3,079	524	2,340	1,000	2,340
01-10-455-304	Schools-Conference Travel	4,377	1,571	2,040	1,500	2,040
01-10-455-305	Strategic Organizational Planning	-	-	-	-	-
01-10-455-307	Fees Dues Subscriptions	13,591	16,518	15,315	15,315	15,010
01-10-455-311	Postage & Meter Rent	4,294	3,746	3,300	3,300	4,455
01-10-455-315	Copy Service	2,325	3,309	3,200	3,200	3,200
01-10-455-355	Commissary Provision	634	656	1,000	1,000	1,000
* TOTAL	Supplies & Materials	40,503	40,041	39,445	37,565	40,595
	Equipment-Office					
01-10-455-409	Maintenance - Vehicles	1,230	89	500	500	500
01-10-455-410	Maintenance - Vehicles Engines	6,194	5,162	-		
01-10-455-411	Maintenance - Equipment	413	-	500	1,015	1,000
* TOTAL	Equipment-Office	7,838	5,252	1,000	1,515	1,500
	Other Expenditures					
01-10-455-505	Cash - Over Or Short	73	7	-	15	-
01-10-455-506	Transfer to 2008 Bond Fund - DS	-	-	-	-	46,586
01-10-455-510	Contribution To TIF	-	-	-	-	-
01-10-455-511	Transfer to Capital Projects Fund	45,000	-	-	-	-
01-10-455-512	Sales Tax Rebate	50,000	-	-	-	-
01-10-455-513	Sales Tax Rebate- Town Center	226,951	190,990	194,000	230,000	230,000
* TOTAL	Other Expenditures	322,024	190,997	194,000	230,015	276,586
** TOTAL	Administration-General Management	737,839	531,827	445,256	540,219	588,546
	Administration-Data Processing					
	Contractual Services					
01-10-460-212	E.D.P. Software	1,632	1,774	450	1,010	1,450
01-10-460-213	GIS	-	-	-		-

01-10-460-263	Maintenance - Office Machines	-	-	250	-	250
* TOTAL	Contractual Services	1,632	1,774	700	1,010	1,700
	Supplies & Materials					
01-10-460-305	Personnel Training	-	-	250	250	250
01-10-460-306	Consulting Services	-	20,000	2,700	2,700	3,200
01-10-460-331	Operating Supplies	137	176	250	250	500
* TOTAL	Supplies & Materials	137	20,176	3,200	3,200	3,950
** TOTAL	Administration-Data Processing	1,770	21,950	3,900	4,210	5,650
	Administration-Legislative Support					
	Personnel Services					
01-10-461-116	Salary - President & Board Of Trustees	(100)	-	-	-	-
01-10-461-122	Salary - Village Clerk	-	-	-	-	-
* TOTAL	Personnel Services	(100)	-	-	-	-
** TOTAL	Administration-Legislative Support	(100)	-	-	-	-
	Administration-Buildings					
	Contractual Services					
01-10-466-228	Maintenance - Building	40,426	36,008	32,980	36,000	35,620
01-10-466-235	Nicor Gas	5,722	5,264	3,500	3,500	3,500
01-10-466-293	Landscape - Village Hall	5,775	1,870	4,000	4,000	4,000
* TOTAL	Contractual Services	51,923	43,142	40,480	43,500	43,120
	Supplies & Materials					
01-10-466-351	Building Maintenance Supplies	8,397	10,510	6,000	7,600	7,600
01-10-466-385	Sanitary User Charge	319	322	400	300	300
* TOTAL	Supplies & Materials	8,716	10,832	6,400	7,900	7,900
** TOTAL	Administration-Buildings	60,639	53,974	46,880	51,400	51,020
	Administration-Legal Services					
	Contractual Services					
01-10-470-239	Fees - Village Attorney	95,330	90,766	100,000	96,800	100,000
01-10-470-241	Fees - Special Attorney	-	-	-	-	-
01-10-470-242	Fees - Labor Counsel	7,845	43,981	50,000	30,000	10,000
* TOTAL	Contractual Services	103,175	134,747	150,000	126,800	110,000
** TOTAL	Administration-Legal Services	103,175	134,747	150,000	126,800	110,000
	Administration-Financial Audit					
	Contractual Services					
01-10-471-251	Audit Services	-	-	-	-	-
01-10-471-252	Financial Services		-	-	-	1,750
01-10-471-253	Consulting Fees	1,750	102,426	110,000	40,000	10,000
* TOTAL	Contractual Services	1,750	102,426	110,000	40,000	11,750
** TOTAL	Administration-Financial Audit	1,750	102,426	110,000	40,000	11,750
	Administration-Community Relations					
	Supplies & Materials					
01-10-475-365	Public Relations	5,758	2,494	2,760	3,300	2,810
01-10-475-366	Newsletter	8,042	6,886	-	-	-
01-10-475-367	Appreciation Dinners	-	-	-	-	-
01-10-475-368	Dinner Dance	-	-	-	-	-
01-10-475-369	Home Page	-	-	-	-	-
01-10-475-370	Meals-On-Wheels	875	1,500	1,500	1,500	1,500
01-10-475-372	Senior Citizen Taxi Program	500	750	1,000	1,000	1,000
01-10-475-373	Community Events	-	-	-	-	-
* TOTAL	Supplies & Materials	15,175	11,630	5,260	5,800	5,310

** TOTAL	Administration-Community Relations	15,175	11,630	5,260	5,800	5,310
	Administration-Risk Management					
	Contractual Services					
01-10-480-272	Insurance - IRMA	189,146	174,002	201,262	201,262	211,325
01-10-480-273	Self Insurance - Deductible	-	-	2,500	-	2,500
01-10-480-274	Claims Expense	-	-	-	-	-
01-10-480-275	Bonds - Self Insurance	-	-	-	-	-
01-10-480-276	Wellness	3,334	2,807	1,000	1,500	2,500
01-10-480-277	Reimb. Exp. - IRMA Claims	-	-	-	-	-
* TOTAL	Contractual Services	192,480	176,808	204,762	202,762	216,325
** TOTAL	Administration-Risk Management	192,480	176,808	204,762	202,762	216,325
	Administration-Capital Improvement					
	Capital Expenditures					
01-10-485-602	Building Improvements	17,722	10,612	6,000	6,000	7,120
01-10-485-611	Furniture & Office Equipment	-	-	-	-	25,000
01-10-485-625	Vehicles - New & Other	23,475	-	-	-	-
01-10-485-641	E D P Equipment	2,167	1,690	1,475	1,663	444
01-10-485-651	Land Aqusition	-	-	-		-
* TOTAL	Capital Expenditures	43,364	12,303	7,475	7,663	32,564
** TOTAL	Administration-Capital Improvement	43,364	12,303	7,475	7,663	32,564
	Administration Contingencies					
01-10-490-799	Contingencies	-	-			
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Administration-Contingencies	-	-	-	-	-
*** TOTAL	Total-Administration	1,156,091	1,045,665	973,533	978,854	1,021,165

Planning & Economic Development Department Budget
Fiscal Year 2011-2012

Program	Description	FY 2010-11 Budget	FY 2011-12 Budget
510	General Management	44,048	67,278
515	Data Processing	2,500	2,500
520	Engineering	65,500	68,900
535	Risk Management	2,500	2,500
540	Capital Improvements	513	166
544	Contingencies	-	-
	Total	$115,061	$141,344
	Percent Difference		22.84%

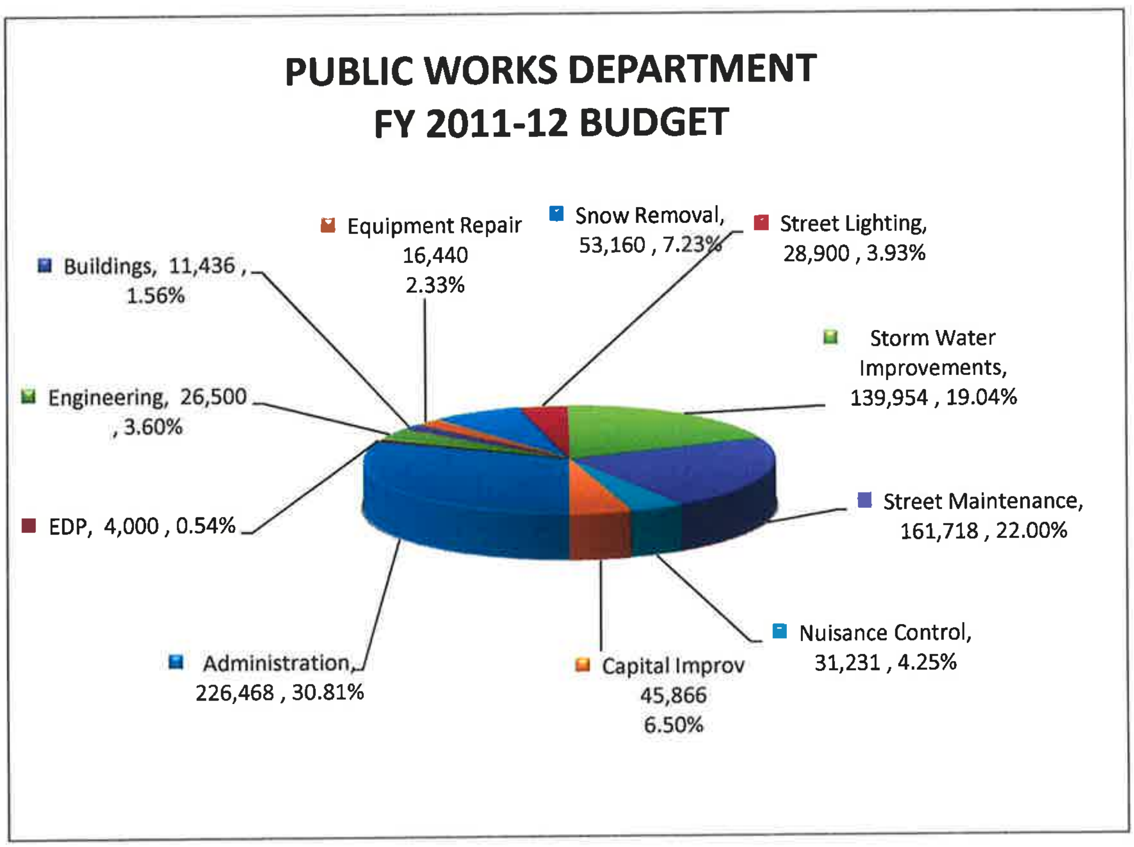


ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMTED ACTUAL	FY 11-12 PROPOSED BUDGET
	Planning & Dev-General Management					
	Personnel Services					
01-15-510-101	Salaries - Permanent Employees	63,168	61,604	-	-	-
01-15-510-102	Overtime	-	120	1,050	750	1,050
01-15-510-104	Part Time Clerical	-	-	-	-	-
01-15-510-126	Salaries - Clerical	23,205	23,796	23,705	23,705	23,705
01-15-510-141	Employee Benefits - Medical	11,744	13,007	9,213	9,213	9,097
01-15-510-144	Employee Benefits - Unemployment	114	117	-	-	-
01-15-510-147	Employee Benefits - Medicare	1,224	1,225	360	360	360
01-15-510-151	I M R F	11,131	11,771	4,130	4,130	3,976
01-15-510-161	Social Security FICA	5,233	5,238	1,535	1,535	1,535
* TOTAL	Personnel Services	115,818	116,879	39,993	39,693	39,723
	Contractual Services	-	-	-	-	
01-15-510-201	Telephones	-	-	-	-	
01-15-510-231	Rental - Storage	-	-	-	-	
01-15-510-232	Consultants-Design & Other	-	-	-	-	25,000
* TOTAL	Contractual Services	-	-	-	-	25,000
	Supplies & Materials					
01-15-510-301	Office Supplies	432	225	200	200	200
01-15-510-302	Printing & Publishing	887	2,751	1,300	1,300	1,300
01-15-510-303	Gas-Oil-Wash-Mileage	190	82	200	200	-
01-15-510-304	Schools Conference Travel	3,595	3,277	800	800	-
01-15-510-307	Fees Dues Subscriptions	901	424	905	500	405
01-15-510-311	Postage & Meter Rent	399	493	250	250	250
01-15-510-335	Camera Supplies	180	-	-	-	-
01-15-510-340	Plan Commission Compensation		-	400	400	400
* TOTAL	Supplies & Materials	6,585	7,252	4,055	3,650	2,555
	Equipment-Office					
01-15-510-401	Operating Equipment	426	-	-	-	-
01-15-510-409	Maintenance - Vehicles	-	-	-	-	-
01-15-510-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	426	-	-	-	-
** TOTAL	Planning & Dev-General Management	122,829	124,131	44,048	43,343	67,278
	Planning & Dev Data Processing					
	Contractual Services					
01-15-515-212	EDP Software	-	-	-	-	-
01-15-515-263	EDP Equipment Maintenance	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
01-15-515-305	EDP Personal Training	-	-	500	500	500
01-15-515-306	Consulting Services	1,886	2,000	2,000	3,000	2,000
* TOTAL	Supplies & Materials	1,886	2,000	2,500	3,500	2,500
	Equipment					
01-15-515-401	EDP Operating Equipment	-	-	-		-
* TOTAL	Operating Equipment	-	-	-	-	-
** TOTAL	Planning & Dev Data Processing	1,886	2,000	2,500	3,500	2,500
	Planning & Dev Engineering					
	Contractual Services					

01-15-520-229	Rent - Meeting Room	-	-	100	100	100
01-15-520-245	Fees - Engineering	3,638	1,636	3,000	3,000	3,000
01-15-520-246	Fees - Court Reporter	785	2,041	900	2,000	1,800
01-15-520-247	Reimb. Exp. - Engineering	-	-	-	-	-
01-15-520-254	Plan Review - Engineer	18,634	7,218	10,000	10,000	10,000
01-15-520-255	Plan Review - Structural	-	-	-	-	-
01-15-520-257	Plan Review - Planner	-	5,740	49,500	49,500	50,000
01-15-520-258	Plan Review - Traffic Consultant	1,451	585	2,000	5,000	4,000
* TOTAL	Contractual Services	24,508	17,220	65,500	69,600	68,900
** TOTAL	Planning & Dev Engineering	24,508	17,220	65,500	69,600	68,900
	Planning & Dev Risk Management					
	Contractual Services					
01-15-535-273	Self Insurance - Deductible	-	-	2,500		2,500
* TOTAL	Contractual Services	-	-	2,500	-	2,500
** TOTAL	Planning & Dev Risk Management	-	-	2,500	-	2,500
	Planning & Dev Capital Improvements					
	Capital Expenditures					
01-15-540-611	Furniture & Office Equipment	-	-	-	-	
01-15-540-625	Vehicles - New & Other	-	-	-	-	
01-15-540-641	EDP New Equipment	1,531	591	513	471	166
* TOTAL	Capital Expenditures	1,531	591	513	471	166
** TOTAL	Planning & Dev Capital Improvements	1,531	591	513	471	166
	Planning & Dev Contingencies					
	Contingencies					
01-15-544-799	Contingencies	-	-	-	-	
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Planning & Dev Contingencies	-	-	-	-	-
*** TOTAL	Total- Planning & Development	150,755	143,942	115,061	116,914	141,344

Public Works Budget
Fiscal Year 2011-2012

Program	Description	FY 2010-11 Budget	FY 2011-12 Budget
710	Administration	273,965	226,468
715	EDP	3,220	4,000
720	Engineering	46,750	26,500
725	Buildings	4,000	11,436
730	Risk management	-	-
735	Equipment Repair	16,450	16,450
740	Snow Removal	51,160	53,160
745	Street Lighting	27,888	28,900
750	Storm Water Improvements	132,359	139,954
755	Street Maintenance	124,384	161,718
760	Nuisance Control	30,231	31,231
765	Capital Improvements	620	35,277
770	Contingencies	-	-
	Total	$711,027	$735,094
	Percent Difference		3.38%



ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMTED ACTUAL	FY 11-12 PROPOSED BUDGET
	Public Works-Administration					
	Personnel Services					
01-35-710-101	Salaries - Permanent Employees	132,558	130,652	130,640	135,895	90,802
01-35-710-102	Overtime	36,646	21,266	17,680	17,680	17,680
01-35-710-103	Part Time - Labor	7,058	15,301	16,000	16,000	16,000
01-35-710-126	Salaries - Clerical	24,086	25,092	24,970	24,970	24,970
01-35-710-141	Employee Benefits - Medical	15,426	12,279	20,175	20,175	22,112
01-35-710-144	Employee Benefits - Unemployment	265	280	270	270	216
01-35-710-147	Employee Benefits - Medicare	2,871	2,770	2,790	2,870	2,167
01-35-710-151	I M R F	26,387	24,340	28,893	26,695	21,437
01-35-710-161	Social Security FICA	12,272	11,776	11,930	12,240	9,266
* TOTAL	Personnel Services	257,568	243,757	253,348	256,795	204,650
	Contractual Services					
01-35-710-201	Telephones	1,911	2,287	1,800	2,200	2,160
01-35-710-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,911	2,287	1,800	2,200	2,160
	Supplies & Materials					
01-35-710-301	Office Supplies	667	455	384	750	500
01-35-710-302	Printing & Publishing	1,378	2,520	1,960	1,960	2,058
01-35-710-303	Gas-Oil-Wash-Mileage	20,451	17,281	10,098	12,000	10,500
01-35-710-304	Schools Conference Travel	253	72	1,500	1,500	1,500
01-35-710-306	Reimb Personal Expense	302	526	300	300	300
01-35-710-307	Fees Dues Subscriptions	60	50	300	300	300
01-35-710-311	Postage & Meter Rent	1,245	1,728	975	1,200	1,200
01-35-710-335	Camera Supplies	317	-	-	-	-
01-35-710-345	Uniforms	2,025	2,221	3,000	3,000	3,000
* TOTAL	Supplies & Materials	26,699	24,854	18,517	21,010	19,358
	Equipment-Office					
01-35-710-405	Furniture & Office Equipment	170	159	300	600	300
01-35-710-421	Maintenance - Telephone Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	170	159	300	600	300
** TOTAL	Public Works Administration	286,347	271,056	273,965	280,605	226,468
	Electronic Data Processing					
	Contractual Services					
01-35-715-212	Software	-	-	-	-	-
01-35-715-263	Equipment Maintenance	-	225	300	500	500
* TOTAL	Contractual Services	-	225	300	500	500
	Supplies & Materials					
01-35-715-305	Personal Training	-	-	500	500	500
01-35-715-306	Consulting Services	-	1,000	500	500	500
* TOTAL	Supplies & Materials	-	1,000	1,000	1,000	1,000
	Equipment & Supplies					
01-35-715-401	Operating Supplies & Equipment	1,424	1,831	1,920	2,500	2,500
* TOTAL	Equipment & Supplies	1,424	1,831	1,920	2,500	2,500
** TOTAL	Public Works - EDP	1,424	3,056	3,220	4,000	4,000
	Public Works-Engineering					
	Contractual Services					
01-35-720-245	Fees - Engineering	10,229	68,600	46,000	46,000	25,000

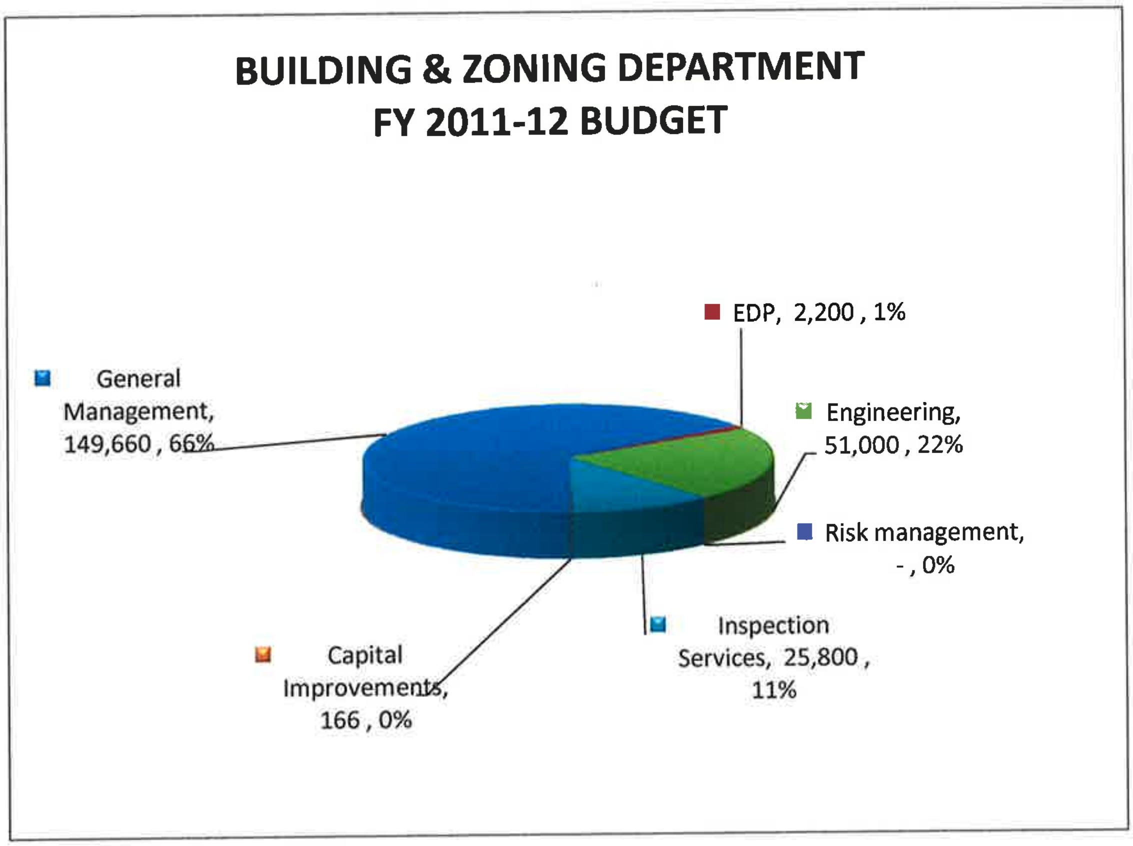
01-35-720-247	Reimb. Exp. -Engineering	-	1,024	-	-	-
01-35-720-254	Plan Review - Engineer	650	1,534	750	750	1,500
* TOTAL	Contractual Services	10,879	71,158	46,750	46,750	26,500
** TOTAL	Public Works Engineering	10,879	71,158	46,750	46,750	26,500
	Public Works-Building					
	Contractual Services					
01-35-725-412	Maintenance - Gas Tanks And Pumps	2,626	3,011	2,000	2,000	2,000
01-35-725-413	Maintenance - Garage	965	1,730	1,500	1,500	1,500
01-35-725-414	Maintenance - Salt Bins	3,044	-	500	500	500
01-35-725-415	Nicor Gas	-	4,459	-	4,560	4,000
01-35-725-416	Energy	-	-	-	-	-
01-35-725-417	Sanitary User Charge	-	222	-	236	236
01-35-725-418	Maintenance - PW Building	-	225	-	239	3,200
* TOTAL	Contractual Services	6,634	9,647	4,000	9,035	11,436
** TOTAL	Public Works-Building	6,634	9,647	4,000	9,035	11,436
	Public Works-Risk Management					
	Contractual Services					
01-35-730-272	Self Ins - Deductible	2,520	7,500	-	-	-
* TOTAL	Contractual Services	2,520	7,500	-	-	-
** TOTAL	Public Works-Risk Management	2,520	7,500	-	-	-
	Public Works-Equipment Repair					
	Equipment-Office					
01-35-735-409	Maintenance - Vehicles	16,458	12,832	14,950	14,950	14,950
01-35-735-411	Maintenance - Equipment	1,105	1,514	1,500	1,500	1,500
01-35-735-421	Maintenance - Radio Equipment	-	-	-	-	-
* TOTAL	Equipment-Office	17,563	14,347	16,450	16,450	16,450
** TOTAL	Public Works-Equipment Repair	17,563	14,347	16,450	16,450	16,450
	Public Works-Snow Removal					
	Contractual Services					
01-35-740-287	Snow Removal Contract	75,971	53,727	44,500	44,500	46,500
01-35-740-411	Maintenance - Equipment	5,713	6,238	6,460	6,460	6,460
* TOTAL	Contractual Services	81,684	59,965	50,960	50,960	52,960
	Material & Supplies					
01-35-740-306	Reim Personal Expenses	-	-	200	200	200
* TOTAL	Supplies & Materials	-	-	200	200	200
** TOTAL	Public Works-Snow Removal	81,684	59,965	51,160	51,160	53,160
	Public Works-Street Lighting					
	Contractual Services					
01-35-745-207	Energy - Street Light	17,400	18,201	14,988	16,000	16,000
01-35-745-223	Maintenance - Street Lights	17,117	7,758	9,972	8,000	9,972
01-35-745-224	Maintenance - Traffic Signals	1,454	1,454	2,928	2,928	2,928
* TOTAL	Contractual Services	35,971	27,413	27,888	26,928	28,900
** TOTAL	Public Works-Street Lighting	35,971	27,413	27,888	26,928	28,900
	Public Works-Storm Water Improvements					
	Contractual Services					
01-35-750-286	Jet Cleaning Culvert	21,537	5,092	7,500	5,625	5,625
01-35-750-289	Site Improvements - Ditching	9,259	10,145	20,000	10,000	20,000

01-35-750-290	Equipment Rental	718	-	1,000	750	750
* TOTAL	Contractual Services	31,514	15,236	28,500	16,375	26,375
	Supplies & Materials					
01-35-750-328	Street & Row Maintenance	42,837	58,871	48,600	58,000	58,320
01-35-750-329	Maintenance - Saw Mill Creek	-	-	500	500	500
01-35-750-338	Tree Maintenance	36,229	17,894	45,009	45,009	45,009
01-35-750-381	Storm Water Improvements Mat	6,127	9,857	9,750	10,000	9,750
* TOTAL	Supplies & Materials	85,193	86,622	103,859	113,509	113,579
** TOTAL	Public Works-Storm Water Improvements	116,706	101,859	132,359	129,884	139,954
	EXPENSES					
	Public Works-Street Maintenance					
	Contractual Services					
01-35-755-279	Trash Removal	2,208	951	2,125	2,125	2,125
01-35-755-281	Route 83 Beautification	27,195	27,148	28,206	28,206	29,335
01-35-755-282	Reimb. Exp. - Construction	-	-	1,000	1,000	1,000
01-35-755-283	Reimb. Exp. - Other	11,569	3,415	5,120	3,415	3,415
01-35-755-284	Reimb. Exp. - Brush Pick-Up	20,729	16,480	22,000	20,000	22,000
01-35-755-290	Equipment Rental	184	-	1,000	750	750
* TOTAL	Contractual Services	61,884	47,993	59,451	55,496	58,625
	Supplies & Materials					
01-35-755-328	St & Row Maintenance Other	19,955	25,814	20,800	20,800	20,800
01-35-755-331	Operating Supplies - Rock Salt	99,228	95,867	36,000	72,000	74,160
01-35-755-332	J.U.L.I.E.	1,021	1,118	1,125	1,125	1,125
01-35-755-333	Road Signs	6,381	2,952	5,508	4,000	5,508
* TOTAL	Supplies & Materials	126,585	125,751	63,433	97,925	101,593
	Equipment					
01-35-755-401	Operating Equipment	1,626	1,297	1,500	1,500	1,500
* TOTAL	Equipment Office	1,626	1,297	1,500	1,500	1,500
** TOTAL	Public Works-Street Maintenance	190,095	175,042	124,384	154,921	161,718
	Nuisance Control					
	Contractual Services					
01-35-760-258	Pest Control	-	-	-	-	1,000
* TOTAL	Contractual Services	-	-	-	-	1,000
** TOTAL	Health-Nuisance Control	-	-	-	-	1,000
	Health-Mosquito Abatement					
	Contractual Services					
01-35-760-259	Mosquito Abatement	28,642	27,278	30,231	33,231	30,231
* TOTAL	Contractual Services	28,642	27,278	30,231	33,231	30,231
** TOTAL	Health-Mosquito Abatement	28,642	27,278	30,231	33,231	30,231
*** TOTAL	Total Nuisance Control	28,642	27,278	30,231	33,231	31,231
	Public Works-Capital Improvements					
	Capital Expenditures					
01-35-765-625	Vehicles - New & Other	23,761	-	-	-	35,000
01-35-765-626	Equipment - Loader	-	-	-	-	-
01-35-765-640	Village Entry Signs	-	-	-	-	-
01-35-765-641	EDP Equipment	865	865	620	556	277
01-35-765-642	Furniture & Office Equipment	-	-	-	-	-
01-35-765-684	Street Maintenance Contract	-	-	-	-	-
01-35-765-685	Street Improvements	24,553	-	-		-
* TOTAL	Capital Expenditures	49,178	865	620	556	35,277

** TOTAL	Public Works-Capital Improvements	49,178	865	620	556	35,277
	Public Works Contingencies					
	Contingencies					
01-35-770-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Public Works Contingencies	-	-	-	-	-
*** TOTAL	Total - Public Works	827,645	769,185	711,027	753,520	735,094

Building & Zoning Budget
Fiscal Year 2011-2012

Program	Description	FY 2010-11 Budget	FY 2011-12 Budget
810	General Management	148,397	149,660
815	EDP	2,550	2,200
820	Engineering	47,500	51,000
825	Risk management	-	-
830	Inspection Services	26,000	25,800
835	Capital Improvements	513	166
840	Contingencies	-	-
	Total	$224,960	$228,826
	Percent Difference		1.72%

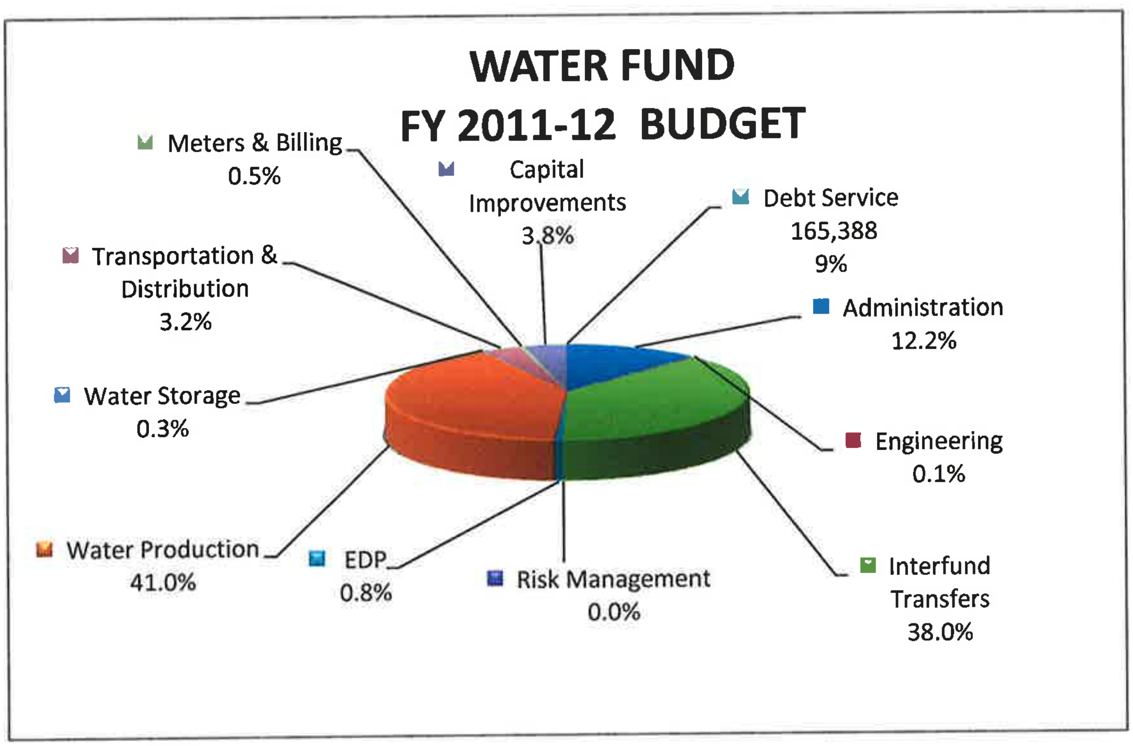


ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMTED ACTUAL	FY 11-12 PROPOSED BUDGET
	Building & Zoning-General Management					
	Personnel Services					
01-40-810-101	Salaries - Permanent Employees	62,277	64,077	63,702	63,702	63,702
01-40-810-102	Overtime	2,237	2,811	5,000	5,000	5,000
01-40-810-104	Part Time Clerical	-	-	-	-	-
01-40-810-126	Salaries - Clerical	22,719	23,796	23,705	23,705	23,705
01-40-810-141	Employee Benefits - Medical	19,407	21,903	24,457	24,457	27,770
01-40-810-144	Employee Benefits - Unemployment	114	117	162	162	162
01-40-810-147	Employee Benefits - Medicare	1,239	1,254	1,398	1,398	1,398
01-40-810-151	I M R F	11,536	12,353	15,407	15,407	14,844
01-40-810-161	Social Security FICA	5,300	5,359	5,976	5,976	5,729
* TOTAL	Personnel Services	124,828	131,670	139,807	139,807	142,310
	Contractual Services					
01-40-810-201	Telephones	1,830	939	1,890	1,500	1,500
01-40-810-231	Rental - Storage	-	-	-	-	-
01-40-810-236	Radio Paging Systems	-	-	-	-	-
* TOTAL	Contractual Services	1,830	939	1,890	1,500	1,500
	Supplies & Materials					
01-40-810-301	Office Supplies	791	421	500	800	500
01-40-810-302	Printing & Publishing	511	956	500	500	500
01-40-810-303	Gas-Oil-Wash-Mileage	1,025	1,041	1,000	1,000	1,000
01-40-810-304	Schools Conference Travel	3,400	3,271	2,500	2,500	2,000
01-40-810-307	Fees Dues Subscriptions	415	601	500	400	400
01-40-810-311	Postage & Meter Rent	401	410	400	400	400
01-40-810-335	Camera Supplies	42	-	-	-	-
* TOTAL	Supplies & Materials	6,585	6,700	5,400	5,600	4,800
	Equipment-Office					
01-40-810-401	Operating Equipment	676	5	300	300	300
01-40-810-409	Maintenance - Vehicles	26	142	1,000	750	750
01-40-810-411	Maintenance - Radio Equip	-	-	-	-	-
* TOTAL	Equipment-Office	702	147	1,300	1,050	1,050
** TOTAL	Building & Zoning-General Management	133,946	139,456	148,397	147,957	149,660
	Building & Zoning EDP					
	Contractual Services					
01-40-815-212	EDP Software	-	-	500	500	500
01-40-815-263	EDP Equipment Maintenance	-	-	250	250	250
* TOTAL	Contractual Services	-	-	750	750	750
	Supplies & Materials					
01-40-815-305	EDP Personal Training	-	-	500	400	400
01-40-815-306	Consulting Services	-	1,000	1,000	750	750
* TOTAL	Supplies & Materials	-	1,000	1,500	1,150	1,150
	Equipment					
01-40-815-401	EDP Operating Equipment	291	-	300	300	300
* TOTAL	Operating Equipment	291	-	300	300	300
** TOTAL	Building & Zoning EDP	291	1,000	2,550	2,200	2,200
	Building & Zoning Engineering					

	Contractual Services					
01-40-820-245	Fees - Engineering	1,580	-	8,000	4,000	4,000
01-40-820-246	Fees - Drainage Engineer	7,297	5,578	8,000	6,000	6,000
01-40-820-247	Reimb. Exp. - Engineering	1,445	6,405	2,000	1,500	1,500
01-40-820-254	Plan Review - Engineer	7,437	4,442	6,000	4,500	4,500
01-40-820-255	Plan Review - Structural	10,230	-	5,000	5,000	5,000
01-40-820-257	Plan Review - Planner	-	-	-	-	-
01-40-820-258	Plan Review - Building Code	14,588	23,444	12,500	20,000	20,000
01-40-820-259	Plan Review - Drainage Engineer	17,658	13,210	6,000	15,000	10,000
* TOTAL	Contractual Services	60,234	53,079	47,500	56,000	51,000
** TOTAL	Building & Zoning Engineering	60,234	53,079	47,500	56,000	51,000
	Builidng & Zoning Risk Management					
	Contractual Services					
01-40-825-273	Self Insurance - Deductible	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Builidng & Zoning Risk Management	-	-	-	-	-
	Building & Zoining Inspection Services					
	Personnel Services					
01-40-830-109	Part Time Inspector	17,142	10,110	10,000	10,000	10,000
01-40-830-115	Plumbing Inspection	8,640	6,671	4,000	5,000	4,800
01-40-830-117	Elevator Inspection	5,207	6,792	7,000	7,000	7,000
01-40-830-119	Code Enforcement Inspection	4,852	3,448	5,000	4,000	4,000
* TOTAL	Personnel Services	35,841	27,021	26,000	26,000	25,800
** TOTAL	Building & Zoining Inspection Services	35,841	27,021	26,000	26,000	25,800
	Building & Zoning Capital Improvements					
	Capital Expenditures					
01-40-835-611	Furniture & Office Equipment	-	-			
01-40-835-625	Vehicles - New & Other	-	-			
01-40-835-641	EDP New Equipment	883	883	513	471	166
* TOTAL	Capital Expenditures	883	883	513	471	166
** TOTAL	Building & Zoning Capital Improvements	883	883	513	471	166
	Builidng & Zoning Contingencies					
	Contingencies					
01-40-840-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Builidng & Zoning Contingencies	-	-	-	-	-
*** TOTAL	Total- Building & Zoning	231,195	221,438	224,960	232,628	228,826

Village of Willowbrook
Water Fund
Fiscal Year 2011-12

Program	Description	FY 2010-11 Budget	FY 2011-12 Budget
401	Administration	282,594	233,890
405	Engineering	5,150	2,575
410	Interfund Transfers	501,636	726,833
415	Risk Management	-	-
417	EDP	14,650	14,525
420	Water Production	826,478	784,878
425	Water Storage	5,750	5,750
430	Transportation & Distribution	62,005	62,005
435	Meters & Billing	17,110	9,260
440	Capital Improvements	29,805	72,331
449	Contingencies-Debt Service	164,240	-
Total	Water Fund	1,909,418	$1,912,047
	Percent Difference		0.14%



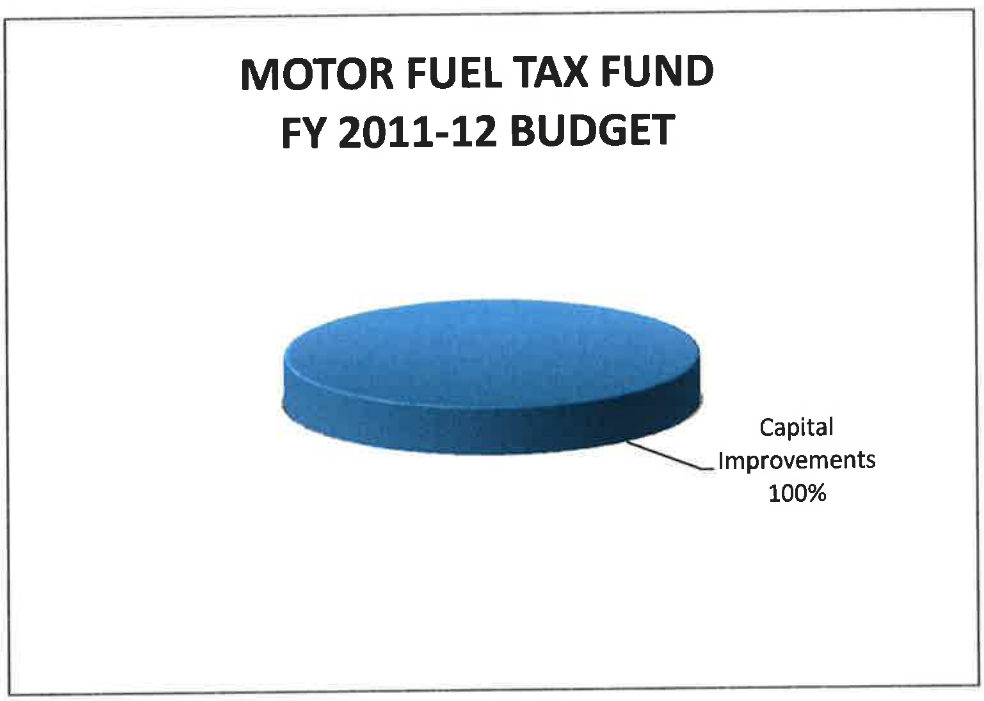
ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMTED ACTUAL	FY 11-12 PROPOSED BUDGET
	Water Fund					
	EXPENSES					
	Personal Services					
02-50-401-101	Salaries - Permanent Employees	132,446	132,866	130,640	130,640	90,798
02-50-401-102	Overtime	24,847	27,906	27,900	27,900	27,900
02-50-401-103	Part Time - Labor	6,723	13,297	8,000	8,000	8,000
02-50-401-126	Salaries - Clerical	25,635	25,986	24,970	24,970	24,970
02-50-401-141	Employee Benefits - Medical	16,588	12,703	20,175	20,175	22,614
02-50-401-144	Employee Benefits - Unemployment	265	265	270	270	378
02-50-401-147	Employee Benefits - Medicare	2,634	2,806	2,777	2,777	2,199
02-50-401-151	IMRF	24,296	24,957	30,597	30,597	23,078
02-50-401-161	Social Security FICA	11,264	11,912	11,874	11,874	9,403
* TOTAL	Personal Services	244,698	252,698	257,203	257,203	209,340
	Contractual Services					
02-50-401-201	Phone - Telephones	9,808	9,167	9,341	8,000	8,000
02-50-401-239	Fees - Village Attorney	414	-	1,000	1,000	1,000
* TOTAL	Contractual Services	10,222	9,167	10,341	9,000	9,000
	Supplies & Materials					
02-50-401-301	Office Supplies	483	2,416	1,490	1,490	1,490
02-50-401-302	Printing & Publishing	2,709	2,977	2,000	2,500	2,500
02-50-401-303	Gas-Oil-Wash-Mileage	4,988	3,335	3,060	3,060	3,060
02-50-401-304	Schools Conference Travel	227	156	1,500	1,500	1,500
02-50-401-306	Reimburse Personal Expenses	29	-	150	150	150
02-50-401-307	Fees Dues Subscriptions	1,298	1,357	750	750	750
02-50-401-311	Postage & Meter Rent	6,191	5,220	5,600	5,600	5,600
* TOTAL	Supplies & Materials	15,924	15,460	14,550	15,050	15,050
	Equipment-Office					
02-50-401-405	Furniture & Office Equipment	-	-	500	500	500
* TOTAL	Equipment Office	-	-	500	500	500
** TOTAL	Water Fund-Administration	270,844	277,326	282,594	281,753	233,890
	Water Fund-Engineering					
	Contractual Services					
02-50-405-245	Fees - Engineering	5,017	1,594	5,150	2,500	2,575
* TOTAL	Contractual Services	5,017	1,594	5,150	2,500	2,575
** TOTAL	Water Fund-Engineering	5,017	1,594	5,150	2,500	2,575
	Water Fund-Interfund Transfers					
	Other Expenditures					
02-50-410-501	Reimburse General Corporate Fund	407,000	427,282	416,418	416,418	395,115
02-50-410-505	Transfer To Capital Project Fund	-	-	-	-	-
02-50-410-506	Transfer To Water Capital Improvement Fund	93,221	-	34,100	13,153	281,560
02-50-410-507	Transfer To 2008 Bond Fund	-	64,214	51,118	51,118	50,158
* TOTAL	Other Expenditures	500,221	491,496	501,636	480,689	726,833
** TOTAL	Water Fund-Interfund Transfers	500,221	491,496	501,636	480,689	726,833
	Water Fund-Risk Management					
	Contractual Services					
02-50-415-273	Self Insurance - Deductible	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Water Fund-Risk Management	-	-	-	-	-

	Water Fund EDP					
	Contractual Services					
02-50-417-212	EDP Software	4,500	8,721	10,150	10,150	10,150
02-50-417-263	EDP Equipment Maintenance	604	2,227	1,500	1,500	1,500
* TOTAL	Contractual Services	5,104	10,948	11,650	11,650	11,650
	Supplies & Materials					
02-50-417-305	EDP Personal Training	225	-	1,000	1,000	1,000
* TOTAL	Supplies & Materials	225	-	1,000	1,000	1,000
	Equipment					
02-50-417-401	EDP Operating Equipment	515	328	2,000	1,875	1,875
* TOTAL	Operating Equipment	515	328	2,000	1,875	1,875
** TOTAL	Water Fund EDP	5,844	11,276	14,650	14,525	14,525
	Water Fund-Water Production					
	Contractual Services					
02-50-420-206	Energy - Electric Pump	19,642	12,143	20,000	20,000	20,000
02-50-420-294	Landscape - Well 1&3	-	-	500	500	500
02-50-420-297	Landscaping-Standpipe	1,163	1,082	500	1,000	500
* TOTAL	Contractual Services	20,805	13,225	21,000	21,500	21,000
	Supplies & Materials					
02-50-420-361	Chemicals	1,417	1,389	1,000	920	1,000
02-50-420-362	Sampling Analysis	3,282	3,084	2,678	1,350	2,678
* TOTAL	Supplies & Materials	4,699	4,473	3,678	2,270	3,678
	Equipment-Office					
02-50-420-488	Maintenance - Pumps & Well 3	-	-	500	500	500
02-50-420-491	Pump Inspection Repair Maintain Standpipe	585	43	500	500	500
* TOTAL	Equipment-Office	585	43	1,000	1,000	1,000
	Other Expenditures					
02-50-420-575	Purchase Of Water	531,930	637,070	800,800	710,000	759,200
* TOTAL	Other Expenditures	531,930	637,070	800,800	710,000	759,200
** TOTAL	Water Fund-Water Production	558,019	654,810	826,478	734,770	784,878
	Water Fund-Water Storage					
	Equipment-Office					
02-50-425-471	Material & Supplies - L.H.V.	-	-	-	-	-
02-50-425-472	Mat&Sup - Willowbrook Executive Plaza	-	-	-	-	-
02-50-425-473	W H R&M - L.H.V.	2,755	1,039	500	500	500
02-50-425-474	W H R&M - Willowbrook Executive Plaza	2,505	560	500	500	500
02-50-425-475	Materials, Supplies, Standpipe, Pumphouse	1,702	2,058	1,750	1,750	1,750
02-50-425-485	Repair, Maintenance-Standpipe, Pumphouse	5,059	2,262	3,000	3,000	3,000
* TOTAL	Equipment-Office	12,021	5,919	5,750	5,750	5,750
** TOTAL	Water Fund-Water Storage	12,021	5,919	5,750	5,750	5,750
	Water Fund-Transportation & Distribution					
	Contractual Services					
02-50-430-276	Leak Surveys	2,555	2,400	3,000	3,000	3,000
02-50-430-277	Water Distribution Repair-Maintenance	62,399	38,288	50,000	50,000	50,000
02-50-430-299	Landscape - Other	-	1,761	3,500	3,500	3,500
* TOTAL	Contractual Services	64,954	42,449	56,500	56,500	56,500
	Capital Equipment					
02-50-430-401	Operating Equipment	23	560	1,480	1,480	1,480
02-50-430-425	J. U. L. I. E. Maintenance & Supply	-	-	500	500	500
02-50-430-435	Equipment Rental	-	-	525	525	525
02-50-430-476	Material & Supplies - Distribution System	869	166	3,000	3,000	3,000
* TOTAL	Equipment-Office	892	726	5,505	5,505	5,505

** TOTAL	Water Fund-Transportation & Distribution	65,846	43,175	62,005	62,005	62,005
	Water Fund-Meters & Billing					
	Contractual Services					
02-50-435-278	Meters Flow Testing	327	-	500	1,000	1,000
* TOTAL	Contractual Services	327	-	500	1,000	1,000
	Equipment-Office					
02-50-435-461	New - Metering Equipment	2,523	14,639	12,600	6,000	6,000
02-50-435-462	Meter Replacement	-	32	2,000	250	250
02-50-435-463	Maintenance - Meter Equipment	-	-	2,010	2,010	2,010
* TOTAL	Equipment-Office	2,523	14,671	16,610	8,260	8,260
** TOTAL	Water Fund-Meters & Billing	2,850	14,671	17,110	9,260	9,260
	Water Fund-Capital Improvements					
	Capital Expenditures					
02-50-440-626	Vehicles - New & Other	-	-	-	-	35,000
02-50-440-643	Painting - Tank Washing/Hydrants	40,000	-	-	-	12,000
02-50-440-692	Pressure Adjusting Station-Door Replacemnt	-	-	4,000	-	-
02-50-440-694	Distribution System Replacement	27,332	-	25,000	25,000	25,000
02-50-440-695	EDP	1,288	1,288	805	1,500	331
02-50-440-696	Water Main Extension	-	-	-	-	-
* TOTAL	Capital Expenditures	68,620	1,288	29,805	26,500	72,331
** TOTAL	Water Fund-Capital Improvements	68,620	1,288	29,805	26,500	72,331
	Water Fund Contingencies					
	Contingencies					
02-50-449-101	Depreciation Expense	237,688	212,401		-	
02-50-449-102	Interest Expense	17,570	9,508	4,240	4,240	-
02-50-449-103	Bond Issuance Costs	2,172	2,172	-	2,172	
02-50-449-104	Bond Principal Expense	-	-	160,000	160,000	-
02-50-449-799	Contingencies	-	-		-	
* TOTAL	Contingencies	257,430	224,081	164,240	166,412	-
** TOTAL	Water Fund Contingencies	257,430	224,081	164,240	166,412	-
*** TOTAL	Total Water Fund	1,746,712	1,725,637	1,909,418	1,784,164	1,912,047

Village of Willowbrook
Motor Fuel Tax Fund
Fiscal Year 2011-12

Program	Description	FY 2010-11 Budget	FY 2011-12 Budget
401	Pavement Markings	$0	$0
405	Road Signs	$0	$0
410	Snow Removal	$0	$0
415	Street Lighting	$0	$0
420	Traffic Signals	$0	$0
425	Street Maintenance	$0	$0
430	Capital Improvements	218,000	325,000
439	Contingencies	$0	$0
Total	Motor Fuel Tax Fund	$218,000	$325,000
	Percent Difference		49.08%

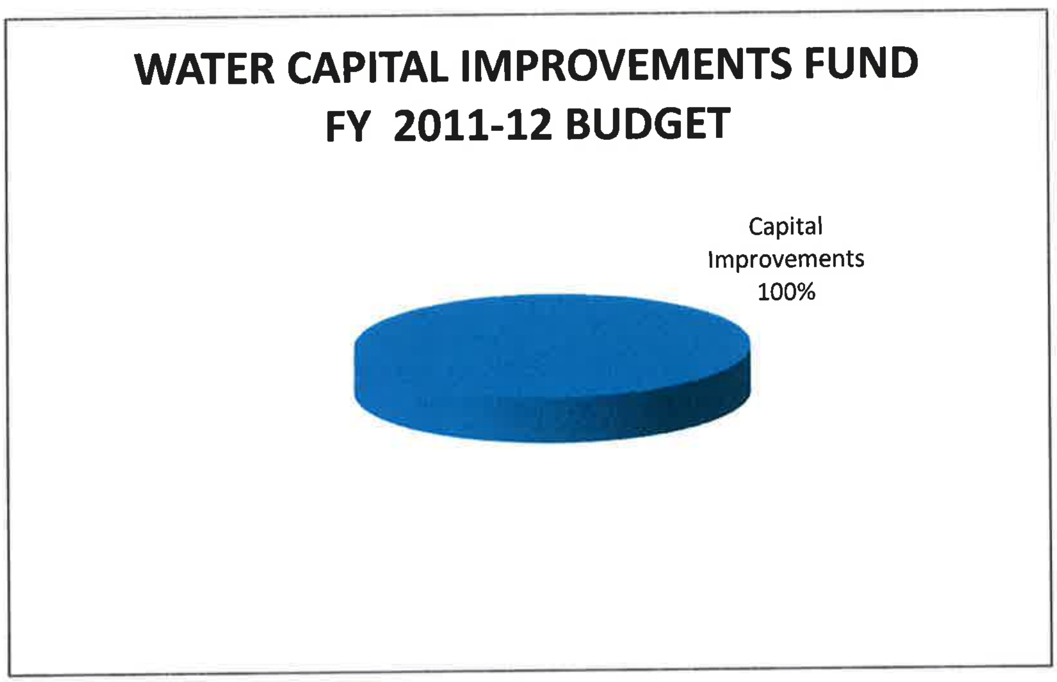


NEW ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMTED ACTUAL	FY 11-12 PROPOSED BUDGET
	Motor Fuel Tax Fund					
	EXPENSES					
	Motor Fuel Tax-Pavement Marking					
	Contractual Services					
04-56-401-285	Pavement Marking	-	-	-	-	-
04-56-401-286	Pavement Marking	-	-		-	
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
04-56-401-325	Pavement Mark Paint	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Pavement Marking	-	-	-	-	-
	Motor Fuel Tax-Road Signs					
	Supplies & Materials					
04-56-405-321	Traffic Signs	-	-	-	-	-
04-56-405-323	Traffic Sign Nuts & Bolts	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Road Signs	-	-	-	-	-
	Motor Fuel Tax-Snow Removal					
	Contractual Services					
04-56-410-288	Snow Remove Contract	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
	Supplies & Materials					
04-56-410-371	Rock Salt	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Snow Removal	-	-	-	-	-
	Motor Fuel Tax-Street Lighting					
	Contractual Services					
04-56-415-207	Energy - Street Lights	-	-	-	-	-
04-56-415-223	Maintenance - Street Lights	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Lighting	-	-	-	-	-
	Motor Fuel Tax-Traffic Signals					
	Contractual Services					
04-56-420-221	Maintenance - Traffic Signals	-	-	-	-	-
* TOTAL	Contractual Services	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Traffic Signals	-	-	-	-	-
	Motor Fuel Tax-Street Maintenance					
	Supplies & Materials					
04-56-425-323	Aggregate Materials	-	-	-	-	-
04-56-425-325	Bitum Patch Material	-	-	-	-	-
* TOTAL	Supplies & Materials	-	-	-	-	-
** TOTAL	Motor Fuel Tax-Street Maintenance	-	-	-	-	-
	Motor Fuel Tax Capital Improvements					
	Capital Improvements					
04-56-430-684	Street Maintenance Contract	347,523	91,278	200,000	200,000	325,000

04-56-430-685	LAPP Project	-	9,961	18,000	18,000	
* TOTAL	Capital Expenditures	347,523	101,239	218,000	218,000	325,000
** TOTAL	Motor Fuel Tax Capital Improvements	347,523	101,239	218,000	218,000	325,000
	Motor Fuel Tax Contingencies					
	Contingencies					
04-56-439-799	Contingencies	-	-	-	-	-
* TOTAL	Contingencies	-	-	-	-	-
** TOTAL	Motor Fuel Tax Contingencies	-	-	-	-	-
**** TOTAL	Motor Fuel Tax Fund	347,523	101,239	218,000	218,000	325,000

Village of Willowbrook
Water Capital Improvements Fund
Fiscal Year 2011-12

Program	Description	FY 2010-11 Budget	FY 2011-12 Budget
405	Contractual Services	$0	$0
410	Interfund Transfers	$0	$0
440	Capital Improvements	$35,000	$137,000
Total		$35,000	$137,000
		Percent Difference	291.43%



ACCOUNT NUMBER	DESCRIPTION	FY 08-09 ACTUAL	FY 09-10 ACTUAL	FY 10-11 BUDGET	FY 10-11 ESTIMTED ACTUAL	FY 11-12 PROPOSED BUDGET
	Water Capital Improvements Fund					
	EXPENDITURES					
	Water Capital Improv Fund-Contractual Services					
	Contractual Services					
09-65-405-245	Fees - Village Attorney	-	-	-	-	-
09-65-405-246	Fees - Engineering	-	-	-	-	-
09-65-405-247	Architectural Fees	59,464	7,599	-	-	-
* TOTAL	Contractual Services	59,464	7,599	-	-	-
** TOTAL	Water Capital Improv Fund-Contractual Services	59,464	7,599	-	-	-
	Water Capital Improv Fund-Interfund Transfers					
	Other Expenditures					
09-65-410-501	Transfer To Water Fund	63,194	108,312	-	-	-
09-65-410-502	Transfer To CIP Fund - Debt Service	500,000	-	-	-	-
* TOTAL	Other Expenditures	563,194	108,312	-	-	-
** TOTAL	Water Capital Improv Fund-Interfund Transfers	563,194	108,312	-	-	-
	Water Capital Improvements Fund					
	Capital Expenditures					
09-65-440-600	Water System Improvements	-	-	15,000	-	15,000
09-65-440-601	Water Main Extensions	63,194	-	-	-	110,000
09-65-440-603	Valve Insertion Program	13,400	2,700	20,000	8,000	12,000
09-65-440-604	Water Tank Repairs	-	108,313	-	-	-
09-65-440-605	F/A Capitalized	(63,194)	(108,312)	-	-	-
* TOTAL	Capital Expenditures	13,400	2,701	35,000	8,000	137,000
** TOTAL	Water Capital Improvements Fund	636,057	118,612	35,000	8,000	137,000

VILLAGE OF WILLOWBROOK
BUDGET HIGHLIGHTS – 2011/12
SIGNIFICANT CHANGES - INCREASE / DECREASE OVER 5% AND $1,000

DEPARTMENT: ADMINISTRATION (MAINTENANCE RELATED)

ACCOUNT NUMBER AND DESCIPTION	% INCREASE/ DECREASE OVER 5%	DOLLAR INCREASE/DECREASE	DESCRIPTION
01-10-466-228	+8%	$2,640	VILLAGE HALL BUILDING MAINTENANCE EXPENSES
01-10-466-351	+27%	$1,600	VILLAGE HALL BUILDING MAINTENANCE SUPPLIES

VILLAGE OF WILLOWBROOK
BUDGET HIGHLIGHTS – 2011/12
SIGNIFICANT CHANGES - INCREASE / DECREASE OVER 5% AND $1,000

DEPARTMENT: PLANNING

ACCOUNT NUMBER AND DESCIPTION	% INCREASE/ DECREASE OVER 5%	DOLLAR INCREASE/DECREASE	DESCRIPTION
01-15-520-258	+100%	$2,000	INCREASED FUNDS FOR TRAFFIC CONSULTANT REVIEWS

VILLAGE OF WILLOWBROOK
BUDGET HIGHLIGHTS – 2011/12

SIGNIFICANT CHANGES - INCREASE / DECREASE OVER 5% AND $1,000

DEPARTMENT: PUBLIC WORKS

ACCOUNT NUMBER AND DESCIPTION	% INCREASE/ DECREASE OVER 5%	DOLLAR INCREASE/DECREASE	DESCRIPTION
01-35-720-245	-46%	$21,000	DECREASED ENGINEERING FEES (ARRA PROJECTS)
01-35-725-415	N/A	$4,000	NEW LINE FOR NICOR GAS CHARGES – PW BUILDING
01-35-725-417	N/A	$236	NEW LINE FOR SANITARY CHARGES – PW BUILDING
01-35-725-418	N/A	$3,200	NEW LINE FOR MAINTENANCE & SUPPLIES – PW BUILDING
01-35-745-207	+7%	$1,012	INCREASE IN ENERGY EXPENSES FOR STREETLIGHTS
01-35-750-286	-25%	$1,875	REDUCED CULVERT JET CLEANING EXPENSES
01-35-750-328	+20%	$9,720	INCREASED STREET & ROW MAINTENANCE COSTS
01-35-755-283	-33%	$1,705	REDUCED TREE PLANTING FUNDING, BASED ON PARTICIPATION
01-35-760-258	N/A	$1,000	NEW LINE FOR MISC. COMMUNITY PEST CONTROL

VILLAGE OF WILLOWBROOK
BUDGET HIGHLIGHTS – 2011/12
SIGNIFICANT CHANGES - INCREASE / DECREASE OVER 5% AND $1,000

DEPARTMENT: BUILDING & ZONING

ACCOUNT NUMBER AND DESCIPTION	% INCREASE/ DECREASE OVER 5%	DOLLAR INCREASE/DECREASE	DESCRIPTION
01-40-820-245	-50%	$4,000	REDUCTION IN ENGINEERING REVIEW FEES
01-40-820-246	-25%	$2,000	REDUCTION IN ENGINEERING DRAINAGE REVIEW FEES
01-40-820-254	-25%	$1,500	REDUCTION IN ENGINEERING PLAN REVIEW FEES
01-40-820-258	+60%	$7,500	INCREASE IN BUILDING CODE CONSULTANT PLAN REVIEW FEES
01-40-820-259	+67%	$4,000	INCREASE IN DRAINAGE PLAN REVIEW FEES
01-40-830-119	-20%	$1,000	REDUCTION IN CONSULTANT CODE ENFORCEMENT EXPENSES

VILLAGE OF WILLOWBROOK
BUDGET HIGHLIGHTS – 2011/12
SIGNIFICANT CHANGES - INCREASE / DECREASE OVER 5% AND $1,000

DEPARTMENT: WATER

ACCOUNT NUMBER AND DESCIPTION	% INCREASE/ DECREASE OVER 5%	DOLLAR INCREASE/DECREASE	DESCRIPTION
02-50-401-201	-14%	$1,341	REDUCTION IN TELEPHONE EXPENSES
02-50-405-245	-50%	$2,575	REDUCTION IN WATER RELATED ENGINEERING FEES
02-50-435-461	-50%	$6,300	REDUCTION IN FUNDING FOR NEW METERING EQUIPMENT
02-50-435-462	-75%	$1,500	REDUCTION IN FUNDING FOR METER REPLACEMENT