

DuPage County, Illinois

Administrative Budget
May 1, 2016 – April 30, 2017

INTRODUCTION



**VILLAGE OF WILLOWBROOK, ILLINOIS
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FISCAL YEAR 2016/17 ANNUAL BUDGET

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Willowbrook

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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

Mark Shelton

Director of Finance

Carrie Dittman

The Honorable Frank A. Trilla, Mayor
Members of the Board of Trustees
Village of Willowbrook, Illinois

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2016 is hereby submitted.

This budget, in the amount of \$18,464,576 (inclusive of transfers between funds), includes all funds of the Village of Willowbrook except the Police Pension Fund. The budget, exclusive of transfers between funds, is \$17,490,555, which represents a 6.12% or \$1,009,235 increase from the previous year's budget. All funds of the Village except the Water Fund, Special Service Area Bond & Interest Fund and Land Acquisition, Facility Expansion & Renovation Fund have budgeted expenditure/expense increases for FY 2016-17 compared to the prior year, due primarily to large capital projects occurring throughout the Village in many departments. The FY 2016-17 budget is funded by operating revenues and state and federal grants, except for the Land Acquisition, Facility Expansion and Renovation Fund, which is funded by remaining proceeds of a bond issued at the end of FY 2014-15, and the Water Capital Improvements Fund, which is primarily funded by the proceeds of an anticipated low interest loan from the Illinois Environmental Protection Agency (IEPA).

Inclusive of transfers in and out, the Water Fund, the Hotel/Motel Tax Fund and the Water Capital Improvements Fund project balanced budgets or even surpluses for the year. Willowbrook defines a balanced budget as the current year budgeted revenues will equal or exceed the current year expenditures. In the funds noted above, current year revenues are anticipated to be greater than current year expenditures producing a surplus of funds on hand at the end of the fiscal year.

As planned, the General Fund, Motor Fuel Tax Fund, Capital Projects Fund and Land Acquisition, Facility Expansion and Renovation Fund will utilize a portion of fund balance reserves to accomplish certain projects.

The Debt Service Fund is projected to have a minor drawdown of reserves as debt service payments out will be covered by equivalent transfers in from other funds plus prior year fund balance.

The debt payments out of the Special Service Area Bond & Interest Fund (an agency fund) will be made to the extent SSA property taxes are collected, with a slight surplus due to interest income expected.

Pursuant to state law, a public hearing on the draft budget document was held on March 16, 2016. The budget was adopted on April 25, 2016.



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Overview of FY 2016-17 Budget

All Funds

- Total revenues, including transfers in from other funds, are estimated at \$14,509,935. Total revenues excluding transfers are estimated at \$13,535,914, an increase of about 10.51% from the prior year's budgeted revenues. Possible reductions in the Village's state shared income tax revenue may occur and were budgeted at a decrease of 25% of average revenues in the prior year; that estimate was decreased to 15% in the FY 2016-17 budget. Also included this year are loan proceeds of about \$982,000 in the Water Capital Improvements Fund.
- Total budgeted expenditures, including transfers out to other funds, are \$18,464,576. As noted above, total expenditures excluding transfers are estimated at \$17,490,555.

General Fund

- General Fund budgeted revenues of \$8,784,409 for FY 2016-17 are projected to come in about 1.5% higher than FY 2015-16 budgeted revenues. Increases in building permit revenue, licenses and other sources offset the expected reductions in other revenues, such as utility taxes and fines. A detailed explanation of Village revenues can be found in the Revenue Summary section of this document.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$9,824,129 compared to \$9,638,412 in FY 2015-16. Most of the net increase of about \$185,000 occurred as a result of increased street improvements, police pension costs, engineering fees, and union and non-union salary increases.

The General Fund is projected to draw fund balance down by \$1.3 million (refer to the General Fund financial summary), which represents about 25% of the projected fund balance as of April 30, 2016. A major state grant-funded park redevelopment expected to cost \$800,000 that was planned to occur in FY 2015-16 was deferred due to the State of Illinois's budget impasse; the Village has re-budgeted those funds in FY 2016-17 and is awaiting approval from the state to commence the project. Similarly, the local share of several street projects is included in the budget; the Village's conservative fiscal management in prior years which built up fund balance has enabled the Village to draw it down to fund these major projects.

Water Fund

The Village of Willowbrook receives one hundred percent (100%) of its daily potable water supply from Lake Michigan. As a member of the DuPage Water Commission (DWC), the Village has been receiving an average of approximately 1 million gallons of water per day since January 1, 1992.

Effective May 1, 2010, the DWC increased the Village's cost to purchase water by 17%, and additional increases were imposed by DWC as follows: 30% on January 1, 2012, 20% on January 1, 2013, 18% on January 1, 2014 and 17% on January 1, 2015. The Village increased water rates by 25% on May 1, 2013 and 20% on January 1, 2014, with a final increase of 12% on January 1, 2015. No further rate increases by the Village to its customers are planned at this time.

- FY 2016-17 Water Fund revenues budgeted at \$3,558,600 are projected to be about \$228,410 or 6.9% higher than the prior year budgeted revenues of \$3,330,190. This projection brings the revenues back in line with usage in FY 2014-15. After the water rate increase on January 1, 2015 discussed above, usage levels dropped for a short time as residents and businesses became more conservative with their usage; however, the usage has since increased and leveled off. In addition, the Village began an MTU (meter transmission unit) replacement program in FY 2014-15 of about \$285,000, which continued into FY 2015-16, in which the Village replaced the dying batteries attached to nearly all residential

and commercial water meters that transmit the readings via satellite. With accurate reads now coming in, the water usage in the Village has stabilized on accounts that were previously estimated.

- FY 2016-17 budgeted Water Fund expenses (exclusive of transfers) of \$2,240,083 are 2.7% lower than the prior year's budgeted amounts. Transfers of \$670,042, excluded from the amount above, include \$100,000 budgeted to transfer to the Water Capital Improvements Fund to fund future capital projects.

The Water Fund is projected to produce a surplus of about \$648,000 (refer to the Water Fund financial summary), which results in an increase in net position of 14%. The surplus will increase the Water Fund's days operating expense reserve to 311 days from an estimated 250 days as of April 30, 2016. The goal is a minimum of 90 days.

Hotel/Motel Tax Fund

- Hotel/Motel tax revenues are budgeted to increase 15.7% compared with the prior year. The revenues projected at \$243,030 are generated from a hotel/motel tax that is locally assessed by the Village, which was raised to 5.0% effective June 1, 2015 from the previous 1.0% rate. The FY 2016-17 budget reflects a full twelve months at the higher rate. There are four hotels that reside within the Village's boundaries, although only three are currently open as one is undergoing renovations.
- FY 2016-17 Hotel/Motel Tax Fund expenditures budgeted at \$188,799 represent a 127.95% or \$105,974 increase above the amount budgeted in FY 2015-16, to coincide with the expected additional revenue. The tax deposited in this fund is restricted to use on tourism promotion in the Village.

The fund balance is estimated to be about \$162,000 at the end of FY 2016-17 (refer to the Hotel/Motel Fund financial summary).

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$221,336 are 8.87% higher than budgeted in the prior year based on estimated payments per capita.
- The Motor Fuel Tax Fund was restructured several years ago to include only the street maintenance program. The fifteen-year street maintenance program has been adjusted based on declining motor fuel taxes.
- The Motor Fuel Tax Fund balance is expected to be \$251,215 at the end of FY 2016-17 (refer to the Motor Fuel Tax Fund financial summary). Fund balance will be drawn down to fund the Village's share of an STP grant funded project for Clarendon Hills Road that will occur in FY 2016-17.

Water Capital Improvements Fund

- The Water Capital Improvements Fund was established during FY 2005-06. The fund was initially established to account for a \$.40 rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission; however, the rate reduction program has since been discontinued by the Commission.
- The Village's water rates charged to customers were increased beginning FY 2010-11 to coincide with the DuPage Water Commission's 17% rate increase to the Village. The Commission continued to raise rates as of January 1, 2012 (30%), January 1, 2013 (20%), January 1, 2014 (18%) and January 1, 2015 (17%) which forced the Village to in turn raise the rates it charged to residents. No additional rate increases have been passed by the DuPage Water Commission and the Village has not made any

further rate increases either.

- The Village Board approved a long term plan for the water and water capital plan. In anticipation of painting three water towers in the immediate past, current and following fiscal years, the Village set rates so that funds will be on hand for painting of the towers, and this was considered when determining the past increases. Due to the accelerated timing and increased cost of the project, incremental savings alone was not sufficient to fund the entire project. Additional discussion of the financing of this project is discussed in the Water Capital Improvements Fund section of this document.
- A transfer of \$100,000 from the Water Fund is also budgeted to continue accumulating resources for the water tower painting projects.
- Expenditures totaling \$1,008,525 include funding for re-coating the Village's three million-gallon standpipe, a valve insertion program and miscellaneous water system repairs. The standpipe is the second and largest phase of the water tank painting project noted above.

The Water Capital Improvements Fund is expected to have \$400,150 in fund balance at the end of FY 2016-17, an increase of about \$23,000 (refer to the Water Capital Improvements Fund financial summary).

Capital Projects Fund

- No revenues are budgeted for this fund in FY 2016-17.
- Expenditures in FY 2016-17 total \$85,500; the remaining fund balance has been budgeted to supplement traffic improvements on various projects where the availability of state grant funds has become uncertain due to budget issues at the state level (the grantor).

Land Acquisition, Facility Expansion and Renovation Fund

- This fund was established in FY 2011-12 with a transfer out of the General Fund of \$3,165,000. Interest income and a \$25,000 transfer from the General Fund are the only anticipated revenue sources of this fund.
- In FY 2013-14 the Village purchased two buildings adjacent to the existing Village Hall with the vision that a municipal campus would be created. The first major project completed from this fund, in FY 2014-15, was the remodeling of one of those buildings that became the new Village Hall (phase I of the Municipal Campus plan). Phase II of the plan, the remodeling of the old Village Hall/police station building to be 100% public safety, began in FY 2015-16 with architectural work, and the construction portion is planned to occur in FY 2016-17 at a total cost of approximately \$3.1 million which will completely draw down fund balance in this fund.

Governmental Structure

The Village of Willowbrook was incorporated in 1960. It is a non-home rule community as defined by the Illinois Constitution. Willowbrook is located 16 miles southwest of downtown Chicago in DuPage County and has a land area of 2.3 square miles. The 2000 Census certified the Village's population at 8,967 residents. The 2010 Census show the Village's population has decreased to 8,540.

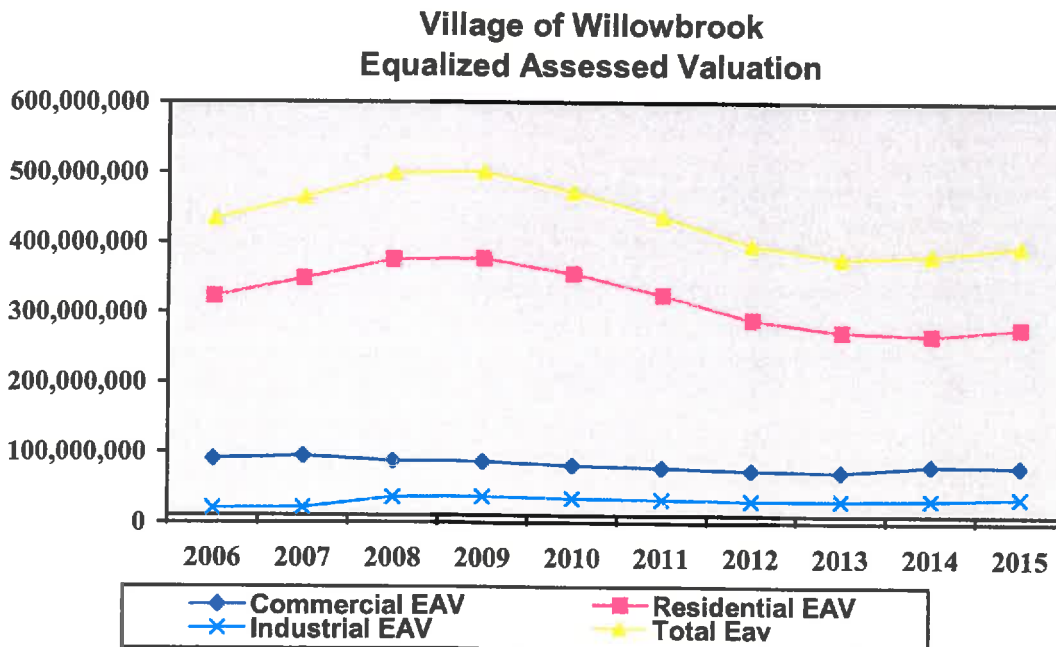
The governing board of the Village is composed of 6 Village Trustees, the Mayor and Clerk. The Village has operated under the Mayor/Council form of government with the Village Administrator responsible for management of the daily operations. The Village has 41.5 full time equivalent employees including 23 sworn Police Department personnel.

In addition to the Village Board, there are three sub-committees that consist of Village Board members: the Finance and Administration Committee, the Municipal Services Committee and the Public Safety Committee, which meet to discuss topics relevant to the related departments to be brought to the Village board for approval. There are also three commissions: the Board of Police Commissioners, the Parks and Recreation Commission, and the Plan Commission, which consist of commissioners appointed by the Mayor that meet and discuss issues related to those areas. Discussion items are then brought forth to the Village board for approval. Finally, the Hotel/Motel Tax Advisory Committee, consisting of the Village hotels and chamber of commerce representative, meet to discuss tourism promotion in the Village while the Police Pension Board functions for the benefit of the Village's current and retired police officers and beneficiaries.

Local Economic Condition and Outlook

Like many communities across the United States, the Village of Willowbrook is experiencing the challenge of providing new and improved services to residents while facing expanded federal and state mandates in a generally flat revenue environment. The Village has within its boundaries 4,586 residential dwellings of which 1,491 are single-family detached homes. A strong industrial and retail base is evident with businesses such as Target, Whole Foods, Willowbrook Ford, Trane, Midtronics, Walgreen's and Exclusive Windows.

The Village had experienced steady growth in equalized assessed valuation (EAV) in the five levy years from 2005 – 2009 with a 25% increase during that period, ending at a high of nearly \$500,000,000. Beginning with the 2010 levy year, due to the overall economy, the EAV decreased 6% and ended at \$469,822,326. From levy year 2011 through 2013, the EAV declined an additional 22% ending at \$375,109,630. In 2014 through 2015, EAV increased about \$18 million, or 4.0%. Following is a graph of the total increase in the residential, industrial and commercial portions of the equalized assessed valuation for the past ten levy years:



While indicative of the local economy, the Village is unique in that it does not impose a general property tax, so an increasing or declining EAV has little direct impact on the Village's finances. Of much greater significance are the local sales taxes collected from business in the Village, and sales tax revenue

accounts for approximately 41% of all General Fund revenues. Monitoring and protecting this key revenue source is a primary objective of the Village Board and is a top consideration in long-term planning.

The Village's Town Center is located in the Village's former Tax Increment Financing (TIF) District that was established in 1990 to promote a high quality retail development; the TIF expired during FY 2014-15. The Village is extremely pleased that 100% of the center is open for business. Retailers include: Staples, Sports Authority, Bed, Bath and Beyond, Michael's, J & H Décor, T-Mobile, GameStop, Bentley's Pet Stuff and Bella Cosa Jewelers. Restaurants include Portillo's, Panera Bread, Chipotle Grill, Starbucks, Jamba Juice, Buffalo Wild Wings, Lassek Market & Deli, PeiWei Asian Diner, Meatheads and Chick-fil-A. This project included over \$2,000,000 in developer funded public improvements, some of which were included in the Village's capital plan. From a revenue perspective, the center provides almost \$900,000 in sales and places of eating taxes annually for the Village.

Despite the prior recessionary period experienced by the Village and much of the country, based on the location of Willowbrook and our retail mix, our sales tax revenues have generally increased annually from FY 2010-11 through FY 2015-16. Sales tax revenues for FY 2016-17 have been cautiously budgeted the same as FY 2015-16, which was budgeted \$150,000 higher than the FY 2014-15 budget. Although actual revenues have exceeded budget for several years, the Village took a conservative approach based on factors such as one large retailer closing at the end of FY 2012-13 whose facility has not yet been re-occupied. This location has been the subject of a study the Village conducted in FY 2015-16 to determine the feasibility of establishing a business district in that area to help stimulate re-development.

Although the 2010 Census decreased the share of state shared revenues as the Village's population decreased by 4.8%, the Village has not experienced the significant reduction in income tax receipts that it had planned for. As it remains uncertain whether the state will take a portion of this revenue stream to balance their own budget, the Village has decreased the budget for this line item by 15% for FY 2016-17 and future years.

Financial Condition – General Fund

Due to the careful prioritization of the vital services and programs necessary to meet the expectations of the Village residents and businesses, the Village has achieved surpluses in the General Fund for several years. This has enabled the Village Board and staff to plan a drawdown of General Fund reserves to fund previously deferred projects and still advance the goals and objectives of the Village Board and be responsible to the Village's residents. Based on the estimated operating results from FY 2015-16, the Village will have drawn down General Fund reserves by about \$314,000.

In the past, the Village maintained a target fund balance in the General Fund of 90 days operating expenditures to cushion the impact of economic downturns or emergencies. During FY 2005-06, the Village Board increased the General Fund target fund balance to 120 days operating expenditures. Based on the estimated operating results from FY 2015-16, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2016 is projected to be 242 days; at passage of the FY 2015-16 budget that amount had been projected to be 174 days. At April 30, 2017, the number of days operating expenditure in fund balance (after transfers out) is projected to be 174 days, or 54 days greater than the target number.

The Village Board and staff carefully weighed the benefits of the amount in reserves and the need to maintain the Village's infrastructure and services at the high levels historically provided to the community. The Village will continue to monitor and evaluate the amount that should be in reserves and remains committed to meeting or exceeding the reserve requirements while continuing to provide exceptional services.

Debt Management

Debt management is an important component of the Village's fiscal planning. Before issuing debt, the Village Board weighs the value and necessity of a project, considers the availability of funds and evaluates the equity of having those residents who benefit from the improvement share in the cost. Traditionally, the majority of public improvements have been funded through developer contributions. As such, the issuance of debt has been very minimal throughout the history of the Village. Since 1960 to date, there have been five debt instruments issued by the Village, with the most recent issued in April 2015. In 1977, residents approved the issuance of general obligation (G.O.) bonds to bring Lake Michigan water to the Village. These bonds were paid off in December 1998. In recent years there were two debt instruments issued by the Village, one being funded through the general fund (installment contracts) and the other through the water fund (Alternate Revenue Bonds) for system improvements. In April 2015, the Village issued another General Obligation Alternate Revenue Source Bond, Series 2015, to renovate the police station building, to advance refund a portion of the 2008 bonds, and to re-paint the first of three Village water towers. As of May 1, 2016, two issues are outstanding. The Debt Service Policy and Long Term Debt Summary describe these issues in more detail.

During FY 2013-14, the Village had its triennial credit rating review performed by Standard & Poor's Rating Service. The Village's bond rating was upgraded two levels from "AA" to "AAA" with a stable outlook. In addition, when the Series 2015 bonds were issued, Standard & Poor's affirmed the AAA rating for this issue as well. The AAA rating is the highest rating awarded, which reflects the Village's budgetary flexibility, robust budget performance, and strong liquidity. Only approximately 4% of Illinois communities share this rating.

The Village continues to observe a very conservative debt policy as the guidelines dictate that the annual G.O. debt payments will not exceed 10% of the general fund revenues and that the total G.O. debt liability will not exceed 5% of the current EAV. With debt service for the newest issue, the annual G.O. debt service payments represent 4.0% of general fund revenues and the total debt is approximately 0.09% of the 2015 EAV. Also noted in the financial policies is the preference to place debt locally through the Village's depository bank if it financially benefits the Village.

Strategic Planning

The Village conducts a bi-annual Community Needs Survey which is sent to 1,000 randomly selected residents and contains approximately 60 questions inquiring about service levels of all departments. The Village utilizes the results to assist in the planning of future programs, enhancing service levels and setting annual goals. The survey becomes the starting point for a goal setting session which is conducted by the Mayor and Village Board in addition to a strategic planning session every several years to establish a direction and plan for the Village. These goals are then prioritized, and under the Village Administrator's direction, given to respective department heads or management teams to implement. These goals become part of the budget as evidenced by the continuation of the high level of services that are provided, and the inclusion of new programs in the budget provided funding is available. The overriding goal of the Mayor and Village Board is to provide the highest level of services to the residents while living within our means. The most recent goal setting session was held in July 2013.

The organizational goals of the Mayor and Village Board for the Village are included in the Organizational Goals and Long Term Financial Overview. Many of these goals are ongoing year after year and subsequently will be directed by the Village Administrator's Office. Some examples of the Strategic Financial Objectives are as follows:

- Investigate and pursue long-term policy and financial objectives such as non-home rule sales tax, home rule status and/or the institution of a property tax

- Maintain the current high level of services in all operating departments
- Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves
- Maintain a financial statement that permits us to continue to operate all Village functions

During FY 2009-10 the Village Board hired management consultants to conduct an organizational report and to serve as a part-time Interim Village Administrator. The report included recommendations to improve efficiencies, many of which were implemented in FY 2010-11 and thereafter. The Village Board will continue to evaluate the recommendations and success of the implementation in FY 2016-17. These may or may not have a budgetary impact.

Short Term Factors

Among the short term factors that influenced the development of the Village's FY 2016-17 budget are:

- The State of Illinois's budget impasse;
- Temporary relocation of the police department and Village park programs;
- Increase in the annual contribution to the Police Pension Fund; and
- Conclusion of the Village's four year EAB abatement program.

The State of Illinois failed to adopt a budget for its fiscal year ended June 30, 2015. As the state struggles to balance their own budget, the impacts on the local municipal level are numerous. Specific effects on the Village of Willowbrook include suspension of previously awarded grants, including the Willow Pond Park redevelopment (\$800,000 cost with 50% reimbursement), LED streetlight project (\$92,000 cost with 100% reimbursement), and Lake Hinsdale Park renovation (\$60,000 cost with 100% reimbursement); reduction of the state income tax revenue known as Local Government Distributive Fund (LGDF); reduction or delay in the state Motor Fuel Tax (MFT) revenue; uncertain reimbursement to the Village of approximately \$36,000 from state L.U.S.T Fund disbursements; and delay in processing draw requests on the Village's approved IEPA loan. Some of these projects have been suspended pending state re-approval, some have already concluded and the Village is awaiting reimbursement, and still others must proceed whether the state funds are provided or not.

Also included in this year's budget are costs related to the effects of the police department renovation project. The former Village Hall/Police Department building was planned to be closed at the end of FY 2015-16 and the police department personnel moved to a temporary location into another Village owned building that will eventually become the Community Resource Center. Temporary building modifications, network cabling, phone system configuration as well as actual moving costs were incorporated into the budget. In addition, park programs that had been housed in the former Village Hall/Police Department have been moved to facilities owned by the Burr Ridge Park District; the Village has budgeted \$15,000 to continue the intergovernmental agreement with the District to temporarily conduct these programs for Willowbrook's residents.

Annually, an actuarial valuation is performed for the Police Pension Fund to determine contribution requirements of the Village necessary to fund current and future police pension benefit expenses. The Village contributes 100% of the actuary's recommended contribution, which increased \$191,280 or 31.1% for FY 2016-17. Because the Village does not levy a property tax to fund pension costs or any other general operating or debt service costs, General Fund sources must be utilized to cover the increase and are therefore not available for other expenditures.

Lastly, FY 2016-17 marks the fourth and final year of the Village's Emerald Ash Borer (EAB) abatement program. In this year of the program, the remaining 246 infected ash trees owned by the Village will be removed and replaced, at an estimated cost of \$206,640. Following this year, the tree maintenance line item will resume normal annual operating costs.

Following are some of the more significant initiatives proposed for the coming year identified within the FY 2016-17 budget:

Staffing Initiatives

The Village continues to explore methods to reduce personnel expenses through outsourcing, replacing full-time staff with part-time staff, and combining position duties. Such changes are typically implemented through attrition as current employees retire or leave the organization. The Village Board has made clear that no reduction in services or programs is desired at this time. Changes are merely under consideration to increase staff efficiency. Since several Police Department retirements occurred in FY 2010-11, the Village has been reorganizing the department and added two new officers in FY 2013-14. Also, the organizational structure was revised to accommodate a sergeant on each of the Village's three police shifts. An additional officer was added for FY 2014-15; as seasoned officers retire the Village replaces them with entry level officers from the police academy at a much lower step rate.

During FY 2015-16, the temporarily outsourced Director of Finance position was filled to be a full-time position as it had been prior to 2010. This position is now budgeted in the FY 2016-17 salary budget, and the financial services line item has been reduced accordingly. 1 FTE was added to the personnel count in Finance.

Within the Municipal Services Department, an additional full-time public works maintenance position was added in the FY 2016-17 budget. This brings the total municipal services department staff to four full-time maintenance employees and will enable the department to run two teams of two employees each. 1 FTE was added to the personnel count, split between Public Works and Water.

Finally, in the Administration Department, the Village has reinstated the administrative intern program and has partnered with a local college to utilize a student from their governmental administration master's degree program to assist with and learn real world government applications from various departments of the Village; .5 FTE was added to the personnel count in Administration.

Technology Initiatives

The FY 2016-17 budget includes \$43,000 to replace the Village's computers and related software, which is done every 3-4 years. A massive software implementation project to replace the outdated financial software and implement new building department software began in FY 2013-14 and completed in FY 2015-16, including upgrading the Village's servers. Also, about \$23,000 is included in the Water Fund budget to convert the SCADA communication system from phone lines to ethernet lines.

As part of the Village's initiative to reduce waste and save space, the Village implemented an electronic archive storage system in FY 2013-14, whereby existing paper records will be scanned and maintained electronically and future records will be generated and stored electronically. The total multi-year project cost was \$120,000 and \$10,000 is budgeted to be spent in FY 2016-17.

Additionally, in an effort to provide additional information to the community, the Village created the Willowbrook Mobile Phone App in FY 2015-16 to provide an events calendar, economic development updates, emergency notifications and local press releases. The Village has currently budgeted \$2,050 for the ongoing hosting of the application. The Village has also budgeted \$8,000 for PEG channel equipment to reinstate the Village's public access channel.

In the Police Department, the Village entered into an agreement with a new police dispatching agency, DU-COMM, effective May 1, 2016. As part of the changeover, the Village will be participating in a new countywide computer-aided dispatch/records management system (CAD/RMS) that will integrate police

and fire data platforms throughout the entire county. The Village's share of this \$12 million project is about \$184,000, which will be paid over five years beginning in FY 2017-18.

Park Improvements

During the Village's fiscal year ended April 30, 2013, the Village began work on its first ever parks only plan, the 2013-2017 Comprehensive Park and Recreation Master Plan, which was completed in June 2013. The Plan is the culmination of community surveys and numerous meetings of the Village's Park and Recreation Commission, Village Board of Trustees and Village staff, conducted to determine the recreational needs of the community and to establish a Capital Plan to identify potential improvements to parks. The Plan also serves to establish goals and objectives for the future of parks and recreation within the Village, and is a key requirement to obtaining future grant funding. Based upon the recommendations of the Plan the Village completed an approximately \$200,000 renovation, including enhancing ADA accessibility, of the Waterford Park in FY 2013-14, and had budgeted \$800,000 in FY 2015-16 to complete Phase I and II of the Willow Pond Park renovation. The Village has been awarded a state OSLAD grant which will provide for 50% reimbursement (\$400,000) at the completion of the project. However, financial difficulties at the State of Illinois have caused them to withhold reimbursement and they have mandated that all grant funded programs be suspended until further notice. The Village has re-budgeted \$800,000 in FY 2016-17 and is hopeful that the state will give permission to proceed with the project.

Development Initiatives

The location of a former retailer that closed in the Village has been purchased, however renovations planned for FY 2013-14 have been delayed. Construction of additional out lot spaces are also planned for this area but have not yet commenced in FY 2015-16. Adjacent to this property is an existing shopping center where plans to expand are underway; these two areas combined are being considered as a future business district, which would be the first of its kind in the Village and would allow the Village to raise additional sales taxes in the district to fund traffic and public improvements within the business district boundaries. As the Village is in the early stages of consideration at May 1, 2016, no additional revenues related to this potential project have been included in the FY 2016-17 budget.

The Village's existing Dominick's store closed during FY 2013-14, however the Whole Foods store located in a smaller facility within the Village completed renovations at the old Dominick's site and opened its new, larger store there during FY 2015-16. Extensive upgrades to the remainder of the shopping center that houses the new Whole Foods were also completed.

In the residential arena, an 8.32-acre parcel of land in the Village that housed the Arabian Knights Horse Farm will be redeveloped into a small cluster subdivision of 29 homes during FY 2016-17.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. The FY 2016-17 road maintenance program will be an interval year and includes full-depth patching, crack-sealing, and the replacement of worn pavement markings on select Village streets. In addition, the built up fund balance will be used towards the Village's local (25%) share of the 2016 Clarendon Hills Road project.

The Land Acquisition, Facility Expansion and Renovation Fund has a projected fund balance at April 30, 2016 of \$3,060,876, due primarily to the Series 2015 bond proceeds. The Village purchased two buildings using reserves from this fund in FY 2013-14; the first building was renovated in FY 2014-15 using existing reserves and now serves as the new Village Hall. Using bond proceeds from a General Obligation Alternate Revenue Source bond issued in April 2015, the Village will remodel the original Village Hall/Police Department which will serve solely as the public safety building. Extensive architectural work

on the new public safety building occurred in FY 2015-16 and the police department staff were moved into temporary quarters so that renovation can commence in FY 2016-17. The second building purchased will be renovated when the public safety building is complete, possibly as early as FY 2017-18, and will be used as a Community Resource Center. The Village determined that external financing was necessary for the public safety building renovation due to its scope; financing has not yet been determined for the Community Resource Center.

The Village had an engineering study performed to determine when the Village's three water towers would need to be sandblasted and repainted. The results of the study noted that the project could be accomplished over 5 years at a total cost of approximately \$1.8 million. The first phase, which occurred in FY 2015-16, was the painting of the first spheroid tower at a cost of about \$364,000. The Village was recently awarded a low interest loan of approximately \$960,000 from the Illinois Environmental Protection Agency (IEPA) to finance the second phase of the project, the painting of the 3 million-gallon standpipe. It is anticipated that the third phase, another spheroid tower, will be funded with reserves being built up in the Water Capital Improvement Fund.

Other initiatives are as follows:

- Create a walking path within Lake Hinsdale Park utilizing grant funding from a Com Ed Openlands Green Region Grant
- Continuation in the FEMA National Flood Insurance Program (NFIP) to improve the Village's storm water management system.
- Continue to work with the Illinois Department of Transportation and DuPage County on the planning and design of infrastructure maintenance projects on state and county roads within Willowbrook's jurisdiction.
- Continued participation in the NARCINT taskforce.

Intergovernmental Efforts

Whether in a strong or weak economic environment, the Village strives to work with other municipalities, taxing bodies, volunteers, social service organizations and private industry to enhance the sense of community, more efficiently use resources, and connect those needing assistance with the appropriate organizations. This philosophy is evidenced by the inclusion in the budget of funds for the Willowbrook/Burr Ridge Chamber of Commerce, contributions to the DuPage Senior Center for the Meals-On-Wheels Program, and contributions to the Special Recreation Association, the Senior Citizen Taxi Program and the DuPage Children's Center. Additionally, the Village has partnered with the Burr Ridge Park District to temporarily register and provide programming to Willowbrook residents while the former Village Hall/Police Department, which housed several programs, is being renovated to become the public safety facility.

Another trend affecting the nation as a whole is increasing health care costs. The Village participates in the Intergovernmental Personnel Benefit Cooperative (IPBC), an association of municipalities who have pooled resources and claims history in order to control the significant upward trend in health costs. For the FY 2016-17 plan year, the Village's health insurance premium will increase by about 2.6%. Over the past several years, the average increase has been about 8% which has been below the national average of 15%-20% increases. The Village instituted a health insurance buy-back program that compensates employees who forgo Village insurance if covered under a spouse's policy. The program is saving the Village approximately \$30,000 annually.

Future Issues

The Village will continue to carefully evaluate development opportunities that will support and increase the sales tax base. Maintaining diversity in the sales tax base will continue to be a future consideration

especially in light of the Board's inability to levy a property tax for Village services. The Board will continue to focus on a long-term revenue strategy. Developing a plan for a long-term solution for the stability and diversity of the Village's financial position will continue to be a priority for the Board.

The Village prepares a Five and Fifteen Year Long-Range Plan, a Five Year Street Maintenance Program, a Five Year Water Fund Analysis and Capital Improvement Plan and completed the 2013-2017 Comprehensive Park and Recreation Master Plan as tools to identify and plan for future operating and capital expenditures and expand Village services and amenities to meet the needs and desires of its residents and businesses. The Five and Fifteen Year Long-Range Plans are prepared in line-item detail format and include future fixed costs such as debt payments, salary increases dictated by union contract and known water purchase costs. Other expenditures have assumed percentage increases ranging from 3% - 10%, such as health insurance, pension costs and liability insurance that are based on historical trends. Non-union salary costs are projected at 0% increases for future years, and all other expenditures are generally assumed to increase 3% in future years. Revenues are generally assumed to increase 1% - 2% in future years. While prepared in detail internally, the summary by year for the next fifteen years is provided to the Village Board and the 5 Year Forecast is provided in summary form for each fund within this document.

The other plans noted above are capital in nature and are reviewed annually to determine what capital projects the Village should include in the annual budget, and reflect the Village's commitment to implementing the Comprehensive Plan recommendations and maintaining the Village's infrastructure. Equally important are the following:

- Adequately funding health insurance and retirement plans (the Village funds 100% of the annual required contribution to its Illinois Municipal Retirement Fund (IMRF) and Police Pension Plan, as determined by the actuaries of the plans);
- Retaining a skilled and motivated workforce;
- Complying with federal and state mandates; and
- Maintaining fund balances in accordance with prudent financial management.

Reporting Guidelines

The Mayor and Village Board, together with the Village Administrator, have always encouraged and insisted upon complying with the highest standards of excellence in planning and conducting the financial operations of the Village. The Village's Comprehensive Annual Financial Report has received twenty-seven consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association (GFOA). In addition, the Village received the GFOA's Distinguished Budget award for the fourteenth time for the FY 2015-16, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2016-17 annual Budget continues the standards established and will be submitted to the GFOA's Distinguished Budget Award Program.

Acknowledgments

Without the support, coordination and ability of the Village staff and the Village Board, this budget document would not be possible. The Village staff has my sincere appreciation for the contributions made for the preparation of accurate and meaningful information vital to the Village's operation.

Respectfully submitted,

Carrie Dittman

Carrie Dittman, CPA
Director of Finance

Village of Willowbrook, Illinois

Principal Officers

May 1, 2016

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Frank A. Trilla, Mayor

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Leroy R. Hansen, Clerk

ADMINISTRATIVE

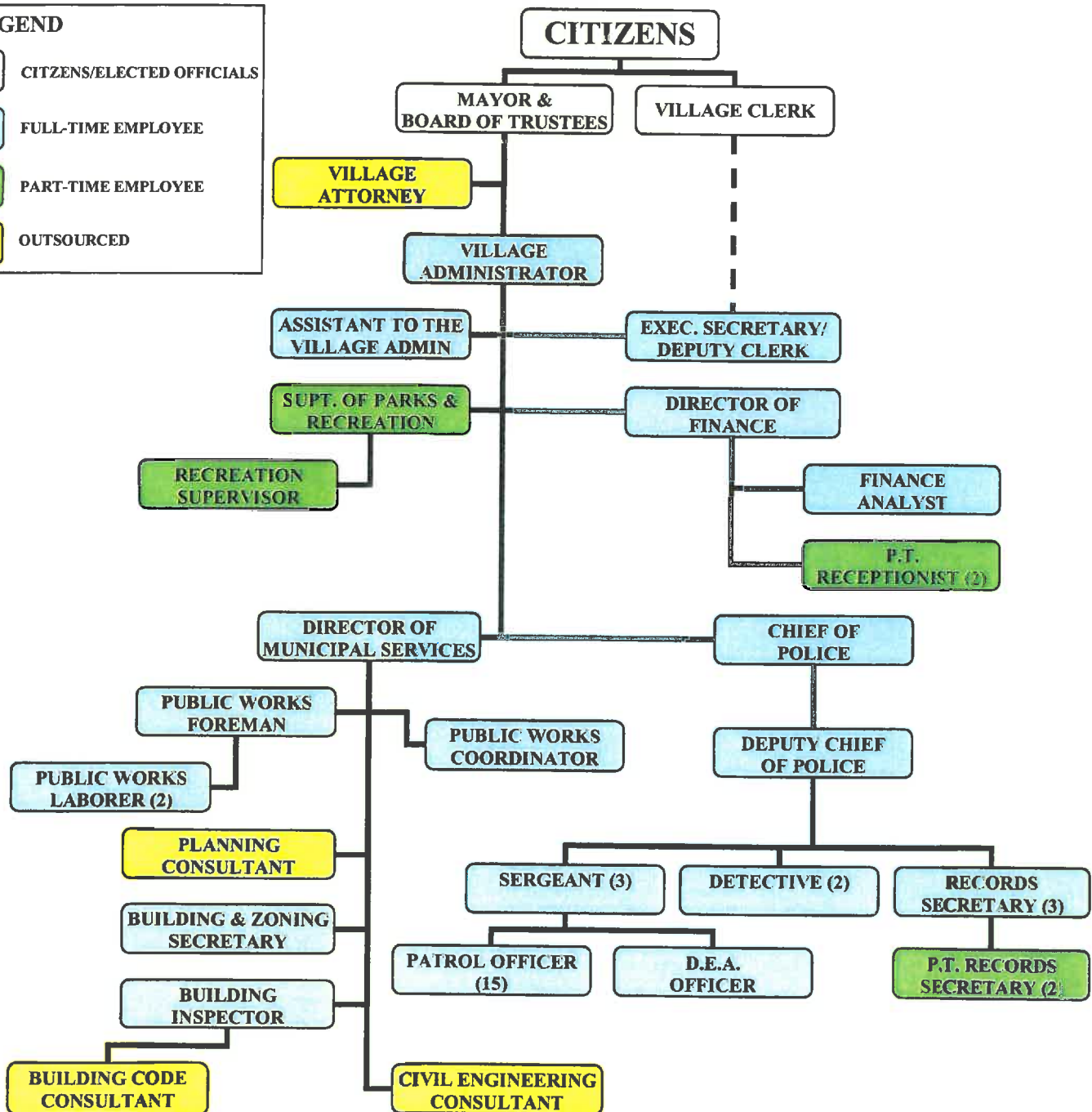
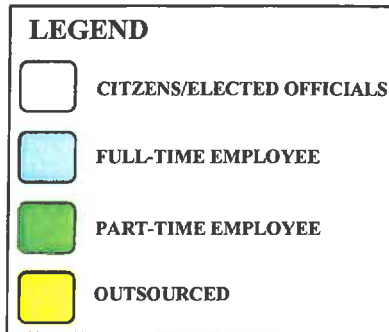
Village Administrator/Director of Municipal Services, Timothy Halik

Director of Finance, Carrie Dittman

Chief of Police, Mark Shelton

VILLAGE OF WILLOWBROOK

ORGANIZATIONAL CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 1, 2015

A handwritten signature in cursive script, reading "Jeffrey R. Brown".

Executive Director

HISTORY OF THE VILLAGE OF WILLOWBROOK

In 1959, a homeowner's group called the Ridgemoor Homeowners Association decided to incorporate as a village in order to be able to guide the development of farmland which surrounded their homes. Changes in the law scheduled to become effective January 1, 1960, which would require a population of 400 for incorporation, caused this group of 167 people to expedite its request to be made a Village. In fact, while the case for incorporation was before court, the attorney for the homeowners association called the president, Anton Borse, frantically asking for a name for the new Village. Borse looked out his window and saw the willow trees along the creek at the back of his property and promptly gave the village its name. Willowbrook became one of the state's smallest villages on January 18, 1960.

Willowbrook is known for its exceptional services, low taxes and convenience to the metro Chicago region. Located at the nexus of Route 83 and I-55, it's a short five mile drive along Route 83 north to the regional business center of Oak Brook and the I-88 corridor, a quick 15 mile drive east along I-55 to Midway International Airport and only a few minutes from Argonne National Laboratory. Willowbrook's prime location and accessibility to many regional destinations makes it an attractive location for residents, office / commercial companies and light industrial businesses such as Turtle Wax, whose corporate headquarters are located in Willowbrook.

Willowbrook is home to about 8,500 residents with a strong commercial and industrial base. Despite its small size, Willowbrook is well served by an abundance of hotels and thriving retail centers, including the Willowbrook Town Center. The Village is very fortunate to also have retail businesses such as Willowbrook Ford, Walgreen's, Whole Foods and Target. The Village also hosts a large industrial park with business such as Borse Plastics, Exclusive Windows and the Trane Corporation.

Recreational opportunities for residents and non-residents are provided through the Village's Parks and Recreation Department and the Village's community parks. The Village also belongs to and supports the Gateway Special Recreation Association that provides recreational opportunities for disabled persons. In addition, the Village hosts many special events throughout the year, such as the Holiday Tree Lighting, annual Holiday Party, Back to School Movie Night, Touch-a-Truck and Easter egg hunt. In addition, in May 2016 the Village hosted its second annual 5K Fun Run.

In 2011, the Village was named a recipient of the 2011 Governor's Home Town Award for History and Historic Preservation, an award given to recognize the contributions of thousands of Illinois volunteers for their hard work and dedication towards improving their communities. Willowbrook's year-long 50th Anniversary celebration was the project the Village submitted for consideration.

Willowbrook's superior quality of life is further enhanced by the treasures of the nearby Waterfall Glen Forest Preserve, the excellent public schools of the Hinsdale Township High School District 86 (and its elementary school feeder districts), the Indian Prairie Public Library and the established urban fabric where every Willowbrook home is part of a neighborhood and part of the community. The Village continues to change and grow with new and exciting developments on the horizon.



ORGANIZATIONAL GOALS AND LONG TERM FINANCIAL OVERVIEW

During the summer of 2001, the Mayor, Village Board and management staff conducted a Strategic Planning Session facilitated by Strategic Management Consultants, Inc. The purpose of this session was twofold:

- Develop a visionary statement
- Develop strategic financial objectives

The Strategic Planning Session developed key themes and issues of significance, including:

- Maintaining, preserving and enhancing the high quality of life residents enjoy in the community.
- Maintaining a significant presence of open space in the community.
- Creating a government that reflects the community's progressive, educated and quality-oriented citizenry where high expectations are the norm, not the exception.
- Maintaining a "small-town" feel while facing the realities of traffic management needs, infrastructure needs and public safety needs that accompany an ever-stretching population within and beyond Willowbrook's borders.
- Taking advantage of and protecting the community's assets.
- Planning an active role in accomplishing Legislative Action Program objectives.

To address these visionary themes, the Willowbrook team developed the following strategic financial objectives:

- Maintain a financial statement that permits us to continue to operate all Village functions.
- Begin the process of planning for a Northwest Willowbrook neighborhood park.
- Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services.
- Provide the funding to resolve the balance of stormwater problems within the community.
- Develop a strategy for negotiating Union contracts that are fair, while affordable.
- Maintain current high level of services in all operating departments.
- Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves.

The Village continued its strategic planning in August 2009 when the Village hired management consultants from Sikich LLP to evaluate the organizational structure and efficiencies for the Village. An important aspect of the review was the financial sustainability under the revenue and expenditure structures in place at that time.

The team from Sikich validated the Village's structural problem with its finances that the Village Board and staff had been discussing for the past years. As with many other communities, Willowbrook's expenditures were growing at a greater pace than revenues. Using the results of the organizational study, the Village began implementing expenditure reducing measures while continuing to look for ways to increase revenues in order to maintain all existing services and programs.

In addition to these past formal planning sessions, the Village bi-annually sends out a Community Needs Survey to 1,000 randomly selected residents. Village staff reviews and summarizes the results of the 60 question survey and presents the information to the Village Board. The Board and Village Administrator discuss the concerns of the community and incorporate these into the Village's goals, which become the starting point for planning the following year's budget.

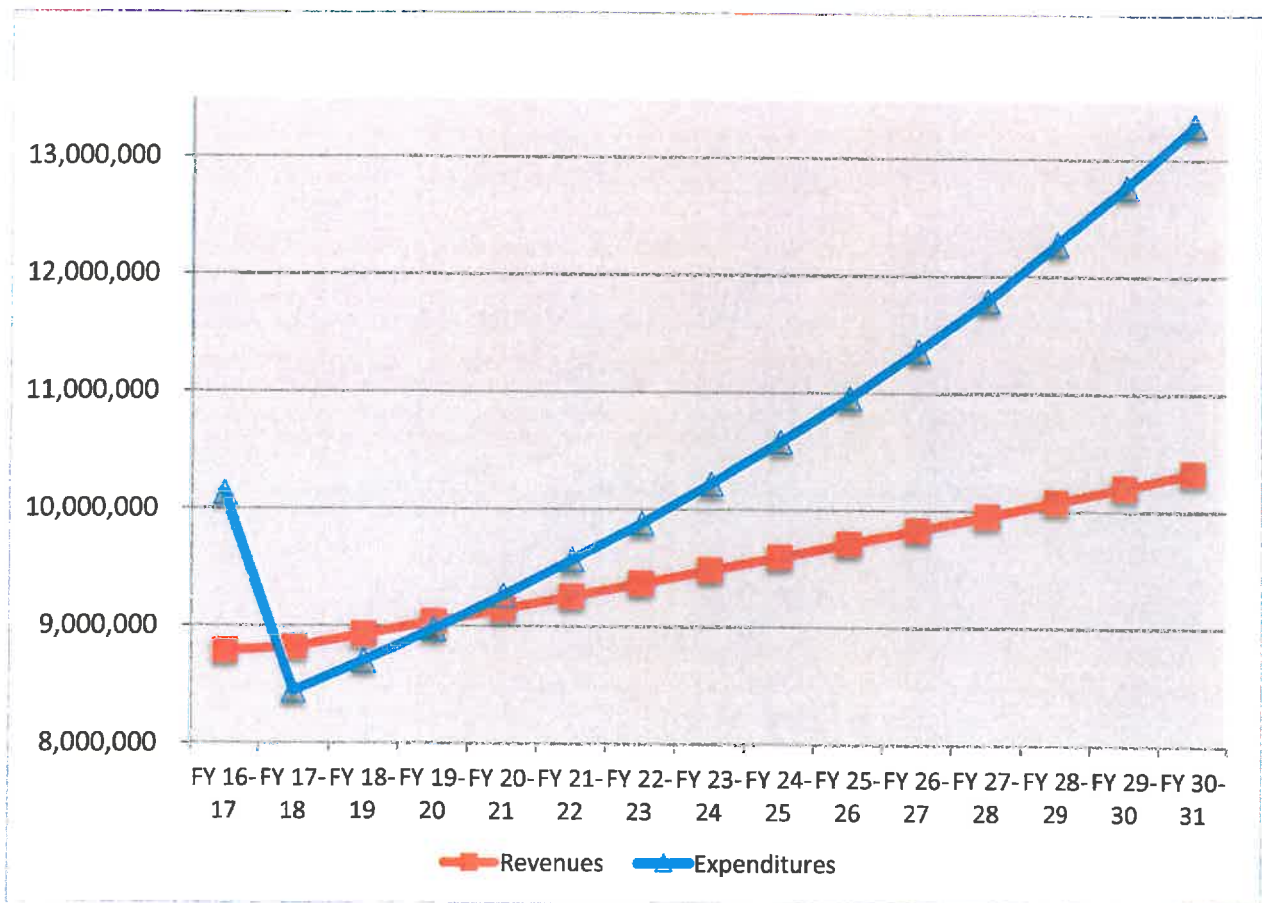
The Village of Willowbrook is one of only four communities in DuPage County that does not levy a significant property tax to fund Village services. Of these four communities, the Village of Willowbrook is one of two non-home rule communities. The Village does not have a local sales tax and relies heavily on the 1% tax distributed by the State of Illinois. The Village is at a disadvantage compared to home-rule communities that have greater oversight and taxing authority.

The Village has taken steps to address these long term financing challenges by reducing/combining staffing levels, outsourcing and deferring major capital spending. While this has provided a short term solution, discussions on finding new revenue sources for long term sustainability as well as revenue sources (such as grants) to fund specific projects have taken place. Throughout 2012 and into 2013 the Village worked extensively with a consultant to develop a comprehensive park and recreation master plan, which the Village's staff learned was a critical element in obtaining many park improvement grants. The 2013-2017 Comprehensive Park & Recreation Master Plan, which highlights the recreational needs of the community and identifies potential improvements to parks, was approved by the Village Board on June 10, 2013, and multiple park projects have been completed or initiated as a result of this document.

Recommendations the Board monitors on an ongoing basis to maintain financial sustainability include the following:

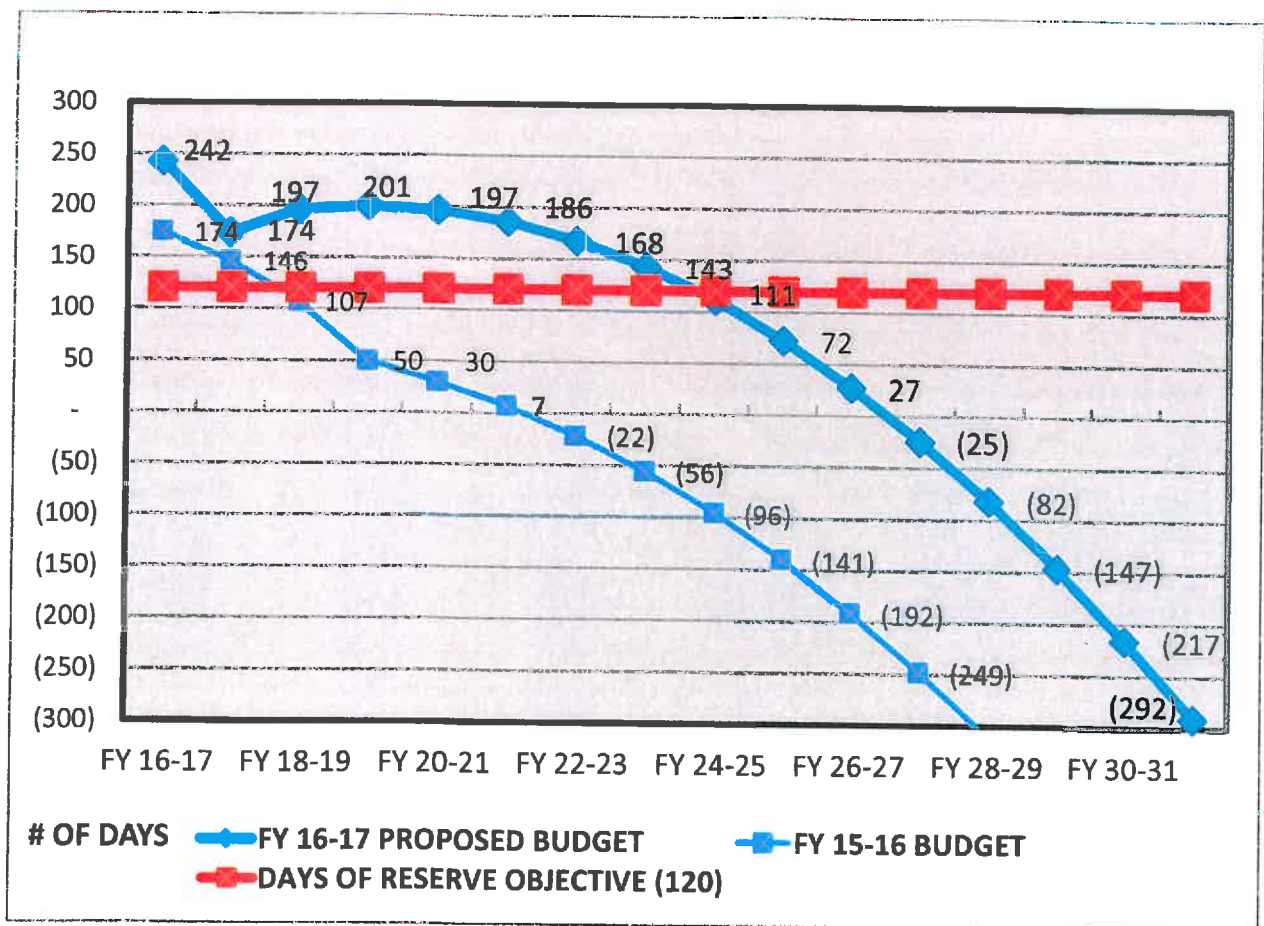
- Evaluate revenue structure to ensure long-term financial health
- Monitor financial policies
- Continue to demonstrate excellence through financial award programs
- Evaluate fees and charges annually
- Increase available reserves

GENERAL FUND REVENUES & EXPENDITURES-PROJECTED NEXT 15 YEARS



The graph above depicts the Village's 15-year outlook. As common with many organizations, expenditures are growing at a faster rate than revenues. On average the Village assumes revenue growth of 1.0%; while operating expenditures are expected to grow at a rate of about 3.0% annually, capital expenditures are expected to drop drastically next year after several one-time projects are completed, and transfers to other funds are expected to remain flat. The sharp drop in expenditures in 2018 is mainly due to the non-recurring Willow Pond Park project and conclusion of the Emerald Ash Borer (EAB) abatement program.

GENERAL FUND NUMBER OF DAYS OPERATING EXPENSE – NEXT 15 YEARS



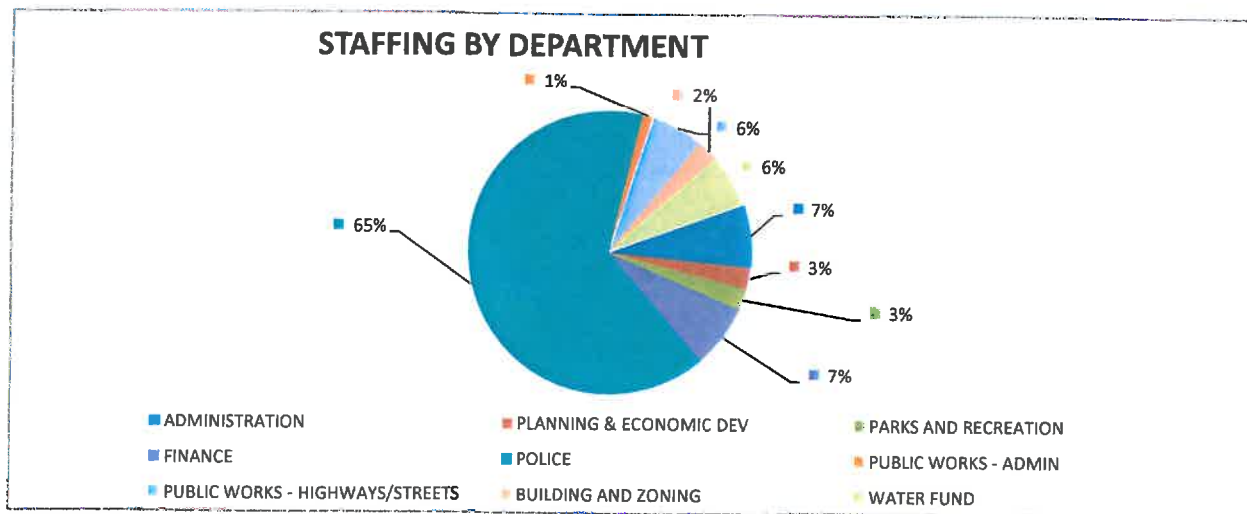
The graph above depicts the projected future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. Through FY 2023-24 the Village will exceed the benchmark, however amounts will be drawdown to finance a few major one-time capital projects. While years far out into the future (after FY 2026-27) project a negative fund balance position, the graph is meant to present a "what-if" scenario if nothing were to change. Additional revenues from ongoing economic development that is currently underway are not included in the projections, for example. As these developments come online and additional revenues are realized, the revenue assumptions will be updated to reflect them.

The Village Board has stabilized the former downward trend in the financial condition as much as possible by reducing and reorganizing staff; as a result, previously deferred capital spending was budgeted in FY 2016-17. However, the Board recognizes that expenditures cannot be reduced further without significant service reductions. Each year the Village Board re-visits possible revenue enhancements that may or may not require a referendum. The amount of reserves required in the General Fund is also addressed annually.

FULL-TIME EQUIVALENT EMPLOYEES

| Function/Program | Actual 2011 | Actual 2012 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| General Government | | | | | | | |
| Administration | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 3.0 |
| Finance | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 3.0 | 3.0 |
| Community Development | | | | | | | |
| Building and Zoning | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Planning & Economic Devel. | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Parks and Recreation | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Public Safety | | | | | | | |
| Police | | | | | | | |
| Officers | 24.0 | 20.0 | 20.0 | 22.0 | 23.0 | 23.0 | 23.0 |
| Civilians | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Public Services | | | | | | | |
| Administration | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| Highways and Streets | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.5 |
| Water | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | 2.5 |
| Total | 40.0 | 36.0 | 36.0 | 38.0 | 39.0 | 40.0 | 41.5 |

No major changes in staffing are expected from FY 2015-16 to FY 2016-17 except for the addition of a full-time Director of Finance, one additional full-time public works employee and a part-time administrative intern.



FINANCIAL AND BUDGETARY POLICIES



SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Entity and Basis of Presentation

The accounting policies of the Village of Willowbrook, Illinois conform to generally accepted accounting principles of the United States of America as applicable to government units. The following is a summary of the more significant accounting policies and information on the reporting entity.

A. Financial Reporting Entity and Services

The Village is a municipal corporation governed by an elected board which consists of the Mayor and six trustees. The Village also has a blended component unit, the Police Pension Employees Retirement System, which is governed by its own five member board and is reported as a pension trust fund.

The Village provides the following services to its residents and businesses: public safety, highways and street maintenance, engineering, building and zoning, water distribution and administrative services.

B. Basis of Presentation – Fund Accounting

The Village uses funds to report on its financial position and changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a set of self-balancing accounts that is comprised of assets, liabilities, fund balance/net position, revenues and expenditures or expenses as appropriate. Funds are classified into the following categories: governmental, proprietary and fiduciary.

Government resources are allocated to and are accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The budget document includes fund balance or working cash and revenue projections, and approved expenditure appropriations by line item.

Fund Balance, which is described throughout the document, is defined as the assets of a fund less liabilities as determined at the end of each fiscal year. Restrictions of fund balance and non-spendable fund balance are deducted to result in unrestricted fund balance.

2. Governmental Funds

Governmental funds are used to account for all or most of the Village's general activities and include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

A. General Fund: The General Fund, a major fund, is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

B. Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. The Village has three special revenue funds that are budgeted for: the Hotel/Motel Tax Fund, the Motor Fuel Tax Fund and the Special Tax Allocation (TIF) Fund (which closed during FY 2014-15).

C. Debt Service Funds: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The Village has one debt service fund that is budgeted for, the Debt Service Fund, which pays the principal and interest payments on the Series 2008 and Series 2015 General Obligation Alternate Revenue Source Bonds.

D. Capital Projects Funds: Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds, special assessment funds, and trust funds). In addition, capital project funds are used when a capital acquisition is financed by several funds or over several accounting periods. The Village has two capital projects funds that are budgeted for: the Capital Projects Fund and the Land Acquisition, Facility Expansion and Renovation Fund, which is a major fund of the Village.

3. Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector and consist of Enterprise Funds and Internal Service Funds.

A. Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Water Fund, a major fund, is the Village's only enterprise fund and consists of the Water Operating and Water Capital Improvements sub-funds. The Water Fund is budgeted for annually.

B. Internal Service Funds: Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies

of the Village, or to other governments on a cost-reimbursement basis. The Village does not have any internal service funds.

4. Fiduciary Funds

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the Village. The Village's fiduciary funds consist of a pension trust fund and an agency fund.

A. Pension Trust Fund: Pension trust funds are used to account for assets held by the Village under the terms of a formal trust agreement and are accounted for in essentially the same manner as proprietary funds. The Police Pension Fund is the only trust fund within the Village, and it is not budgeted for within the Village's annual operating budget. The Police Pension Board does pass an annual budget for the fund in a separate document.

B. Agency Funds: Agency funds are used to account for assets held by the Village as an agent for individuals, private organizations, other governments, and/or other funds. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The Village has one agency fund that is budgeted for, the Special Service Area #1 Fund.

5. Basis of Accounting

Basis of accounting refers to when the revenues and expenditures/expenses are recognized in the accounts and reported in the annual audit. Governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period, generally 60 days except for certain revenues collected and remitted by the state (e.g., sales and telecommunications taxes), which use a 90-day period. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as expenditures when due.

Those revenues susceptible to accrual are property taxes, franchise taxes, utility taxes, interest revenue and charges for services. Sales tax, income tax and telecommunication tax owed to the state at year end on behalf of the Village are also recognized as revenue. Locally adjudicated fines and permits revenues are not susceptible to accrual because generally they are not "measurable" until received in cash.

All proprietary funds and pension trust funds are accounted for using the accrual basis of accounting, except for budgeting purposes. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred. Unbilled water utility receivables are recorded at fiscal year-end in the water fund. However, the Water Fund budget includes capital improvements and equipment as expenses. For accounting purposes, capital improvements in excess of \$10,000 are capitalized as fixed assets on the balance sheet and are not expensed.

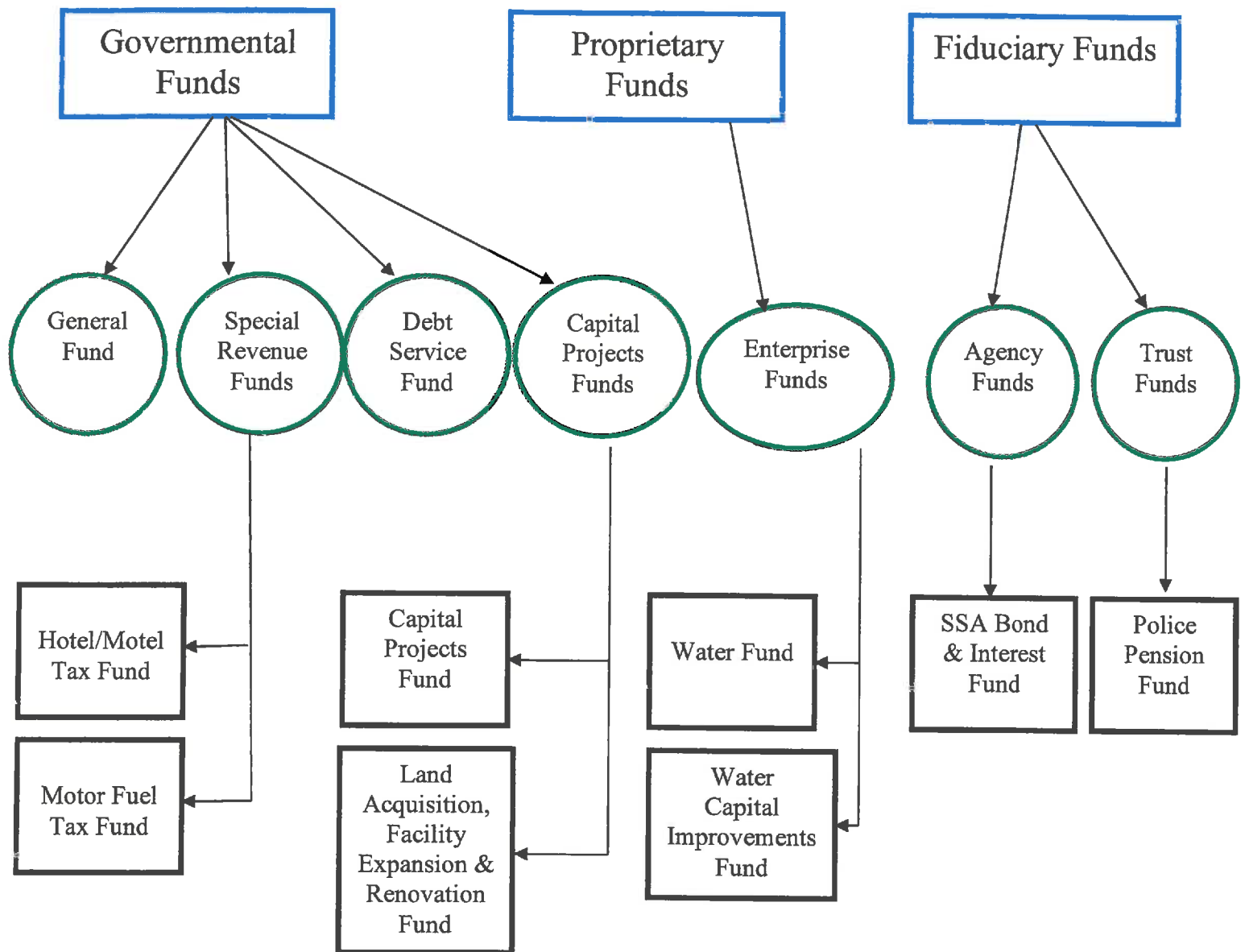
Village of Willowbrook
Matrix of Village Funds and Village Departments

The matrix below illustrates the connection of the functional departments of the Village and how they relate to the fund structure of the Village.

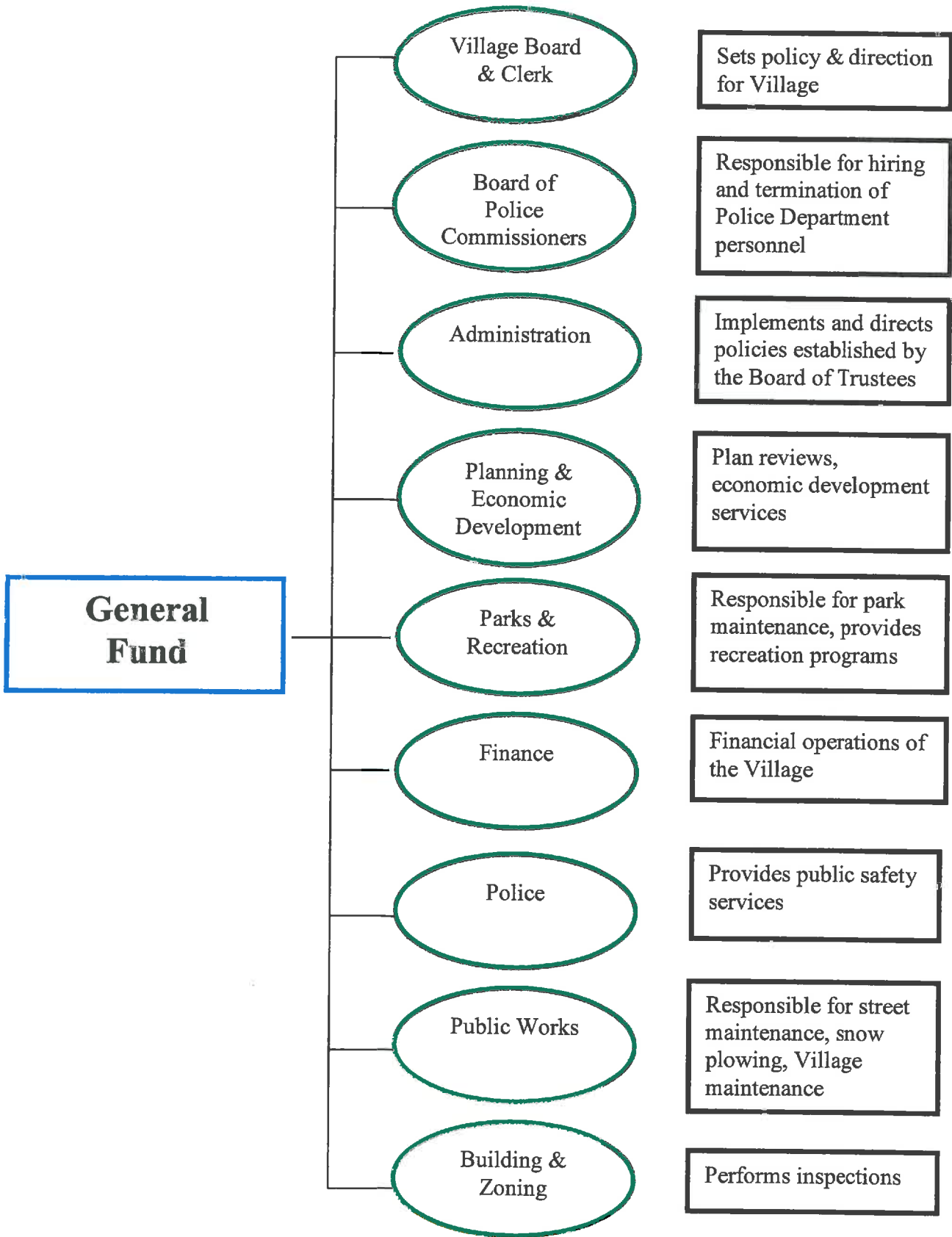
| Village Departments | Village Funds | | | | | | | | | |
|-------------------------------|---------------|----------------------|---------------------|-----------------------|--|-------------------|------------|---------------------------------|---------------------|-------------------|
| | General Fund | Hotel/Motel Tax Fund | Motor Fuel Tax Fund | Capital Projects Fund | Land Acquisition, Facility Expansion & Renovation Fund | Debt Service Fund | Water Fund | Water Capital Improvements Fund | Police Pension Fund | SSA#1 Agency Fund |
| Village Board & Clerk | x | x | | | | | | | | |
| Board of Police Commissioners | x | | | | | | | | | |
| Administration | x | x | | | x | x | | | x | x |
| Planning & Econ. Development | x | | | | | | | | | |
| Parks & Recreation | x | | | x | x | | | | | |
| Finance | x | | | | | | | | | |
| Police | x | | | | | | | | x | |
| Public Works * | x | | x | x | | | x | x | | |
| Building & Zoning | x | | | | | | | | | |
| Water Department* | | | | | | | x | x | | |

* From a staffing perspective, the same employees work in the public works department and in the water department.

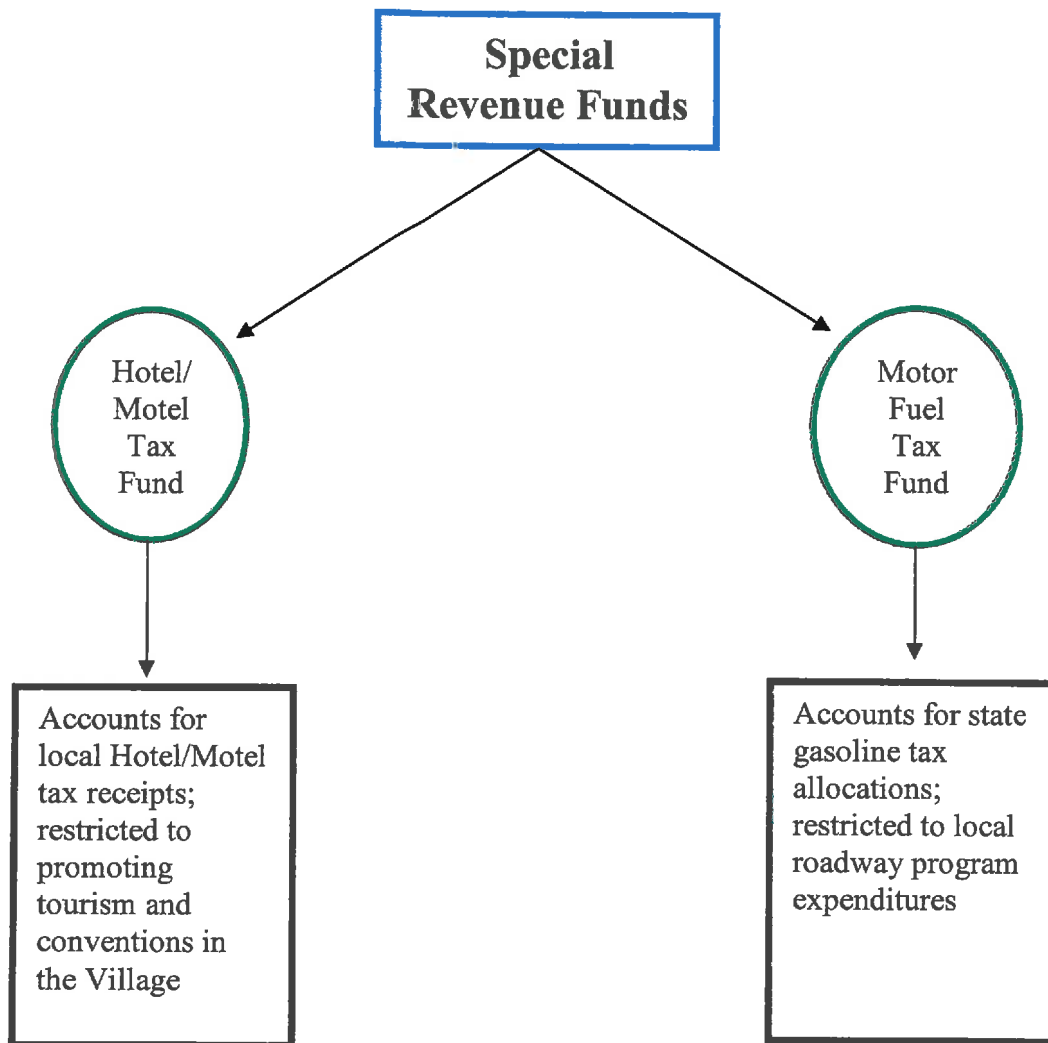
Fund Structure – All Funds



General Fund Departments



Special Revenue Funds



Other Funds

Capital Projects Fund

Accounts for the resources to be used for the acquisition or construction of facilities

Debt Service Fund

Accounts for the resources to be used for the payment of principal and interest on bonds issued for capital improvements (Series 2008 & 2015)

Police Pension Fund

Accounts for pension costs for the Village's Police Department

Water Capital Improvements Fund

Accounts for the resources to be used for the acquisition or construction of major capital facilities for the water system

Water Operating Fund

Revenues and costs to provide water to residential and commercial customers

SSA #1 Bond (Agency) Fund

Accounts for the resources to be used for the payment of principal and interest of SSA bonds issued for the Town Center development

Land Acquisition, Facility Exp. & Renovation Fund

Accounts for resources to be used for the acquisition of land and the renovation or construction of facilities

BUDGETARY POLICIES AND SCHEDULE

I. Significant Budgetary Policies

- A. The operating budget is essentially prepared on the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). The more significant differences are noted below:
 - a. In accordance with GAAP, the Village records changes in market value for the applicable Village investments on its financial statements. However, changes in market values are not included in the Village's operating budget.
 - b. Principal payments on long term debt of enterprise funds are included in the operating budget, whereas principal paid is shown as a reduction of debt payable on the enterprise fund's financial statements.
 - c. Capital outlay expense in enterprise funds is included in the operating budget, whereas purchases of items such as land, buildings, equipment, etc. are included in the capital assets on the enterprise fund's balance sheet.
 - d. Depreciation expense is reported on the enterprise funds' financial statements but is not budgeted.
- B. Budget appropriations lapse at year-end and encumbrance accounting is not used by the Village, therefore expenditures that are not substantially incurred by the end of the fiscal year must be reappropriated in the next fiscal year budget. The Village has an April 30 fiscal year end.
- C. The General Fund balance reserve is targeted to be 120 days or 33% of operating expenditures. As described in the transmittal letter and Organizational Goals and Long Term Financial Overview, this benchmark serves as a key measure of the financial performance of the General Fund, and during the budget preparation process this number is continually updated and reported to the Board. Typically, non-critical General Fund expenditures will be deferred if their inclusion will cause the reserve days to fall below 120. These are termed "discretionary items" and are presented individually to the Board to discuss and determine if they will be added to the budget.
- D. The Special Revenue Funds are targeted to be at a level consistent with future expenditure expectations. The Hotel/Motel Tax Fund's fund balance is targeted at no less than \$5,000 as revenues from this fund are funneled back into the community via contributions toward tourism promotion. The Motor Fuel Tax Fund's fund balance is being slowly built up to provide for the Village's share of a large road project in fiscal year 2016-17.
- E. Expenditures may not legally exceed the appropriated amounts at the fund level. Budget transfers between line items are not normally performed. Purchases greater than \$2,500 for consulting services and \$5,000 for goods are approved by the Village Board. The Village Board of Trustees has the ability to approve additional appropriations throughout the year.

II. Budget Preparation Policies

- A. Produce an annual budget that is within the Village's ability to pay. Annually, the Village will produce a balanced General Fund budget. *A balanced budget is defined as "revenues reported in the fiscal year will be equal to or greater than total expenditures in the fiscal year."* In the case of an unforeseen event, the use of fund balance reserves may be utilized to maintain existing service levels. A plan to replenish reserves will be developed and implemented within the year following the planned drawdown of reserves. The fiscal year 2016-17 General Fund budget utilizes a planned drawdown of reserves to fund certain projects.
- B. Encourage Intergovernmental Cooperation – The Village has significantly improved services to the community and controlled costs by cooperating with other governmental agencies including the Burr Ridge Park District, DuPage Water Commission, Intergovernmental Personnel Benefit Cooperative (IPBC), Intergovernmental Risk Management Agency (IRMA), the Illinois Metropolitan Investment Fund (IMET), Southwest Central Dispatch, FIAT and DUMEG. Additional initiatives continue to be explored.
- C. Prepare a budget that provides meaningful and understandable information to interested citizens as well as the Village Board and staff. The Village has been the recipient of the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award for 2003-2015.

III. Budget Procedures - The Village Board of Trustees and Village staff follow these procedures in establishing the budgetary data contained herein:

A. Current and Long Range Plans

- Throughout the year, factors that impact future budgets are captured and analyzed in spreadsheets, such as future salary increases (as specified in union contracts), health insurance and other benefits, pension payments, water purchase costs, scheduled debt service payments, infrastructure condition and capital needs.
- The Village's capital needs for each of the next five years are specifically outlined in the Village's Capital Improvement Plan, which is updated annually and approved by the Village Board as part of the budget process and included later in this document.
- Other spreadsheets and databases which feed into the Capital Improvement Plan are maintained, such as the Village's street inventory and capital asset inventories. The age and condition of Village capital assets are assessed using these tools, which determine annually, and for subsequent years, which assets will need to be repaired or replaced.

- These long range capital and operating costs are included in the annual operating budget, which presents actual revenues and expenditures for the past four years, budgeted amounts and estimated actual amounts for the current fiscal year, and projections of the revenues and expenditures for the next 15 years. Graphs projecting ending fund balance for the General Fund for the next five years and next 15 years are compiled for the governing board from this data; however, the line item data for those future years (although utilized by staff) is not printed in the final budget document.
- Summaries by fund including actual amounts for the past four years, budgeted amounts and estimated actual amounts for the current fiscal year, and projections of the revenues and expenditures for the next five years are compiled for the governing board and included in the budget document.

B. Goal Setting Workshop – early fall

- The Village Administrator conducts a session with the Village Board to discuss the results of the bi-annual Community Needs Survey, which is collected and summarized by the Village staff in the early fall. This typically occurs in years when the Community Needs Survey is conducted.

C. Senior Staff Workshop – October/November

- The Village Administrator conducts a session with the senior staff to review current initiatives and identify new initiatives for the next budget year. It is during this session that the plan for the budget preview workshop for the Village Board is developed.

D. Board Budget Preview – November (typically)

- A budget preview is presented to the Village Board by the Village Administrator and Director of Finance which includes an update to the current fiscal year and five-year outlook along with indicators/trends that will impact proposed revenue and expenditure options.
- The Village Administrator and Director of Finance prepare an estimate of beginning fund balance and the majority of revenue projections for the budget. A strategy for the upcoming budget year is developed to provide department heads with guidelines for preparing their budget requests.

E. Departmental Budget Preparation - November to January

- Between November and January, department heads prepare individual budgets for their departments. The Director of Finance incorporates all departmental budget requests into a preliminary draft budget document.
- A budget session is held on a staff level whereby department heads present requests to the Village Administrator and the Director of Finance. Direction is given by the Village Administrator on amounts to be cut prior to Committee review and the Village Board workshop. It is left to the department head's discretion on what projects or line items will be reduced.

F. Committee Reviews - February

- The Village Board committees and Parks and Recreation commission review the overall goals and priority for the entire Village and then review their respective departmental budgets.
- The draft budget is finalized and a presentation is prepared for the budget workshop.

G. Village Board Budget Workshops - March/April

- An overview of the draft budget and upcoming priorities are presented along with a presentation by each department of their proposed budget. A final workshop is held to review any changes made from the prior workshop before final adoption in the month of April.
- The draft budget is made available for public inspection for at least 10 days prior to the passage of the budget. A public hearing notice is published announcing the date and time of the hearing to obtain any comments from residents. The public hearing for the appropriation ordinance is held in accordance with statutory requirements.

H. Final Budget Adoption - April

- The final budget is prepared by the Director of Finance and presented to the Board for final approval by April 30.
- The Police Pension Board approves the operating budget of the Police Pension Fund at their quarterly April meeting.
- The appropriation ordinance is required to be passed by the first quarter after the start of the Village's fiscal year. The Village typically doubles the operating budget amounts to form the appropriated amounts, and also includes the Police Pension Fund in the appropriation. The appropriation ordinance is passed in the month of June.

I. Budget Amendment Process

- Historically, the Village does not make budget amendments. However, amendments are possible and require an ordinance and Village Board approval.

SCHEDULE

| Event | Date |
|---|-------------------|
| Goal Setting Workshop Review results of Community Needs Survey | N/A (off year) |
| Senior Staff Workshop Review current fiscal year initiatives and assess progress Identify initiatives that will carry over to next fiscal year Identify any new initiatives/eliminate if needed Plan for "Budget Preview" Workshop | October 2015 |
| Staff Budget Kick-off Meeting Review "preview" materials Review Board feedback Present budget overview -- status of revenues, to-date expenditures, reserve, etc. Present budget workbook (including increase guidelines) to staff | Dec. 15 |
| Department Budget Proposals Due | Jan. 11 |
| Departmental Budget Review Meetings w/Finance & Village Admin | Jan. 18 |
| Board "Budget Preview" Workshop Preview of budget Seek Board feedback/input as we begin preparation of budget | Jan. 25 |
| Final Staff Budget Meeting and Adjustments | Jan. 26-29 |
| Presentation to Committees (special Committee meetings) | N/A FY 16 |
| Publish Notice of Hearing on Appropriation Ordinance | TBD |
| Board Budget Workshop I | March 16 |
| Board Budget Workshop II (if needed) | April 11 |
| Final Approval of Budget | April 25 |

FUND/FINANCIAL POLICIES

A. General Fund

The General Fund balance is currently targeted to be maintained at 33% or 120 days of estimated operating expenditures. The reserve was created to provide the capacity to offset unexpected downturns in General Fund revenues, provide sufficient daily cash flow, offset unexpected General Fund expenditure increases and to supplement the budget during times of economic distress. If the reserved balance falls below the minimum, a plan will be developed to return to the minimum balance within a reasonable period of time. One-time revenues shall not be used to fund current operations.

Excesses of targeted fund balance may be transferred out of the General Fund to other funds to fund future capital projects, fund shortfalls in other funds due to temporarily unstable revenue streams or unexpected expenditures or to pay principal and interest on long term debt in lieu of levying property taxes to pay debt service.

B. Water Fund

This is an enterprise fund and as such is expected to be self-sufficient. Rates should be maintained at sufficient levels to meet the costs of water programs, fund depreciation, and build reserves for future capital needs. Water rates for Village consumers are reviewed on an annual basis. The water fund cash and investment balance should be maintained at a minimum level (25%-35%) of the previous year's expenses. If the balances fall below the minimum, rates will be adjusted so as to gradually return to the minimum within two to three years. If the balances exceed the maximum, the overage will be used to keep future rate increases lower or fund capital projects for the water system, which is being accomplished through transfers to the Water Capital Improvements Fund.

C. Hotel/Motel Tax Fund

This is a special revenue fund that accounts for the Village's hotel/motel tax, which was increased from 1% to 5% effective June 1, 2015. The expenditures generated from this tax must be used to promote tourism within the Village. Expenditures should not exceed projected hotel tax revenues. A minimum fund balance of \$5,000 should be maintained in order to account for unforeseen revenue drops. If the fund balance falls below \$5,000, a plan will be developed in the following year to return the fund balance to \$5,000.

D. Motor Fuel Tax Fund

The expenditures intended for motor fuel tax revenues must not exceed the amount of funds available from the State of Illinois Motor Fuel Tax Fund. These revenues should be used only for street improvements and repair, as allowed by the State of Illinois law.

E. Capital Projects Fund

The expenditures in this fund are to be used for retiring debt service and for capital expenditures. One-time revenues should be placed in this fund.

F. Debt Service Fund

The expenditures in this fund are to be used for retiring debt service on the General Obligation Alternate Revenue Source Bonds, Series 2008 and Series 2015. Instead of property taxes being levied, other Village revenues are utilized to make the principal and interest payments and are transferred into this fund.

G. Land Acquisition, Facility Expansion & Renovation Fund

The Village has transferred funds generated from prior General Fund surpluses to this fund for future land acquisition and other major capital endeavors. Certain funds deposited here are unrestricted and could be transferred back to the General Fund to cover shortfalls in subsequent years. In addition, a portion of the bond proceeds from the Village's bonds issued in April 2015 were deposited here to fund renovations to the Village's Police Station.

H. Water Capital Improvement Fund

The expenses intended for this fund are for major water system improvements such as water main extensions and water tower painting. One-time revenues should be placed in this fund. Under the Village's long range capital improvement plan, this fund will receive an annual transfer from the Water Fund in order to accumulate enough resources to fund such improvements. In addition, in April 2015 a portion of the Series 2015 bonds were deposited here to fund the first of three water tank painting projects.

DEBT SERVICE POLICY AND LONG TERM DEBT SUMMARY

Decisions regarding the use of debt are based on a number of factors including, but not limited to, the long-term needs of the Village and the amount of resources available to repay the debt.

DEBT ISSUANCE GUIDELINES

- A Capital Improvement Plan will be prepared and updated annually to estimate costs and provide a basis for project prioritization.
- A Five and Fifteen Year Long Term Financial Plan will be prepared to plan for future funding needs.
- Capital Projects financed through the issuance of bonded debt will be financed for a period not to exceed their useful life.
- Both private placement and the public sale of debt will be evaluated for the most cost effective solution.
- Pay-as-you-go financing will be an integral part of the Village's Capital Improvements Program.
- Annual G.O. Debt should not exceed 10% of General Fund revenues.
- Total G.O. Debt should not exceed 5% of the current Equalized Assessed Valuation.

The Village's legal debt limit and authority to issue bonds is governed by State Statute. Although the limit is 8.625% of the Equalized Assessed Valuation, the Village is precluded from issuing general obligation debt in excess of the Property Tax Limitation Act without voter referendum. There are specific laws that limit the Village's borrowing power by imposing backdoor referendums or petitions to provide for public interaction.

LEGAL DEBT LIMIT

| | |
|---|----------------------|
| Equalized Assessed Valuation EAV (2015) | \$ 393,038,691 |
| Bond Debt Limit 8.625% of EAV | \$ 33,899,587 |
| Amount Applicable to Debt Limit | <u>-</u> |
| Legal Debt Margin @ 4/30/16 | <u>\$ 33,899,587</u> |

The Village has debt instruments currently outstanding that do not fall under the 8.625% limitation of the Village's Equalized Assessed Valuation:

General Obligation Bonds (Alternate Revenue Source)

1. In July 2008, the Village issued \$2,050,000 in General Obligation Bonds (Alternate Revenue Source), Series 2008 for the construction of a new Public Works Facility and the completion of the 75th Street Road extension project. The Public Works Facility houses both the public works function and the water department. Debt service on the 20 year bonds is paid from General Fund revenues (68%) and water sales revenues (32%).

General Obligation Bonds (Alternate Revenue Source) (Continued)

2. In April 2015, the Village issued \$4,930,000 in General Obligation Bonds (Alternate Revenue Source), Series 2015 for the renovation of the Village's police station; to repaint one of the Village's three water towers; and to advance refund a portion of the General Obligation Bonds (Alternate Revenue Source) Series 2008 bonds. Debt service on the 20 year bonds is paid from General Fund revenues (approximately 84%) and water sales revenues (approximately 16%).

No Commitment Debt

3. The Village created Special Service Area #1 to provide for infrastructure improvements in the Town Center, which is in the Village's (expired) Tax Increment Financing District. The \$3,540,000 Special Service Area Bonds, dated December 20, 2007, are paid solely from special service area taxes levied on benefited properties. The amount of debt outstanding as of April 30, 2016 was \$2,725,000.

DEBT IMPACT ON OPERATIONS

The Village's only outstanding debt, the General Obligation Bonds (Alternate Revenue Source) Series 2008 and Series 2015, is being repaid by income taxes from the General Fund and water revenues from the Water Fund (the alternate revenue sources). With the passage of the original bond ordinance, every year the DuPage County clerk automatically prepares an annual property tax levy extension for the payment of the debt service unless an annual tax abatement ordinance is filed with the Clerk's office. Since the passage of the bonds, the Village has annually abated the tax levy as the alternate revenue sources have been sufficient to pay the debt service.

The Village currently has no intention to utilize property taxes to pay the bonds and plans to file the abatement ordinance each year for the remaining life of the bonds (2035). The annual debt service on the issues averages \$345,000. The net effect on operations is that approximately \$291,000 of annual income tax revenue (about 39% of income tax revenue) and approximately \$54,000 of annual water revenues (about 1.5% of water sales) are unavailable for other projects until the bonds mature. These revenue sources represent about 3.3% of total General Fund revenues and 1.5% of total Water Fund revenues.

Additionally, the Village was awarded a low interest loan of approximately \$960,000 from the Illinois Environmental Protection Agency (IEPA) to finance the second phase of the water tank project, the painting of the 3 million-gallon standpipe. Draws to pay for the renovation will begin during FY 2016-17. At the time of budget passage, the final loan amount had not been approved and the Village budgeted about \$931,000 in loan proceeds for FY 2016-17. Also, a repayment schedule has not been processed by the IEPA. However, the Village has estimated the debt service to maturity to be about \$55,985 annually and has included that amount of debt repayment in the current FY 2016-17 budget and through FY 2035-36. The repayment of this loan will come from the Water Fund, and represent about 1.5% of total Water Fund revenues.

In total, current and estimated debt service payments will consume about 3.3% of General Fund revenues and 3.0% of Water Fund revenues over the next 19-20 years.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

| | Balances May 1, 2015 | Additions | Reductions | Balances April 30, 2016 | Fiscal Year Interest Paid |
|--|----------------------------|-------------|-------------------|-------------------------------|---------------------------------|
| \$2,050,000 General Obligation Alternate Revenue Source Bonds, Series 2008, due December 30, 2027 with interest at 3.75%-4.25% | \$ 190,000 | \$ - | \$ 95,000 | \$ 95,000 | \$ 7,600 |
| \$4,930,000 General Obligation Alternate Revenue Source Bonds, Series 2015, due December 30, 2035 with interest at 2.00%-3.00% | 4,930,000 | - | 20,000 | 4,910,000 | 94,912 |
| TOTAL | \$ 5,120,000 | \$ - | \$ 115,000 | \$ 5,005,000 | \$ 102,512 |

SCHEDULE OF FUTURE DEBT SERVICE

| Fiscal Year Ending April 30, | <u>General Obligation Alternate Revenue Source Bonds</u> | | | | Total |
|---------------------------------------|--|-------------------------|--------------------------|-------------------------|---------------------|
| | Series 2008 Principal | Series 2008 Interest | Series 2015 Principal | Series 2015 Interest | |
| 2017 | \$ 95,000 | \$ 3,800 | \$ 115,000 | \$ 132,550 | \$ 346,350 |
| 2018 | - | - | 215,000 | 130,250 | 345,250 |
| 2019 | - | - | 220,000 | 125,950 | 345,950 |
| 2020 | - | - | 225,000 | 121,550 | 346,550 |
| 2021 | - | - | 230,000 | 117,050 | 347,050 |
| 2022 | - | - | 235,000 | 112,450 | 347,450 |
| 2023 | - | - | 235,000 | 107,750 | 342,750 |
| 2024 | - | - | 240,000 | 103,050 | 343,050 |
| 2025 | - | - | 250,000 | 95,850 | 345,850 |
| 2026 | - | - | 255,000 | 88,350 | 343,350 |
| 2027 | - | - | 265,000 | 80,700 | 345,700 |
| 2028 | - | - | 275,000 | 72,750 | 347,750 |
| 2029 | - | - | 280,000 | 64,500 | 344,500 |
| 2030 | - | - | 290,000 | 56,100 | 346,100 |
| 2031 | - | - | 300,000 | 47,400 | 347,400 |
| 2032 | - | - | 305,000 | 38,400 | 343,400 |
| 2033 | - | - | 315,000 | 29,250 | 344,250 |
| 2034 | - | - | 325,000 | 19,800 | 344,800 |
| 2035 | - | - | 335,000 | 10,050 | 345,050 |
| Total | \$ 95,000 | \$ 3,800 | \$ 4,910,000 | \$ 1,553,750 | \$ 6,562,550 |

FUND BALANCE POLICY

1.00 Fund Balance Policy

1.01 Statement of Purpose

The purpose of this policy is to establish fund balance classifications that establish a hierarchy based on the extent to which the Village must observe constraints imposed upon use of the resources that are reported by the governmental funds. More detailed fund balance financial reporting and the increased disclosures will aid the user of the financial statements in understanding the availability of resources.

The fund balance will be composed of three primary categories: 1) Nonspendable Fund Balance, 2) Restricted Fund Balance, and 3) Unrestricted Fund Balance, with unrestricted fund balance further segregated into committed, assigned and unassigned components.

1.02 Definitions

Governmental Funds – are used to account for all or most of a Village’s general activities, including the collection and disbursement of restricted or committed monies (special revenue funds), the funds committed, restricted or assigned for the acquisition or construction of capital assets (capital projects funds), the funds committed, restricted or assigned for the servicing of long-term debt (debt service funds) and the management of funds held in trust where the interest earnings can be used for governmental services (permanent fund). The General Fund is used to account for all activities of the general government not accounted for in some other fund.

Fund Balance – the difference between assets and liabilities in a governmental fund.

Nonspendable Fund Balance – the portion of a governmental fund’s fund balances that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items, land held for resale and endowments).

Restricted Fund Balance – the portion of a governmental fund’s fund balances that are subject to external enforceable legal restrictions (e.g., grantors, contributors and property tax levies) or through enabling legislation adopted by the Village.

Unrestricted Fund Balance is made up of three components:

Committed Fund Balance – the portion of a governmental fund’s fund balances with self-imposed constraints or limitations that have been placed by the highest level of decision making.

Assigned Fund Balance – the portion of a governmental fund’s fund balances to denote an intended use of resources.

Unassigned Fund Balance – available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments). Positive amounts of unassigned fund balance can only be reported in the General Fund. Fund balance in other governmental funds is at a minimum assumed to be assigned for the purposes of the fund.

1.03 Fund Balance Philosophy

It is the Village's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning.

1.04 Scope

This policy establishes the hierarchy of fund balance and provides for the minimum amount of fund balance each governmental fund should maintain. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the General Fund to evaluate the Village's continued creditworthiness.

1.05 Minimum Unrestricted Fund Balance Levels

This policy applies to the Village's governmental funds as follows:

- A. General Fund – The General Fund is a major fund and the general operating fund of the Village. It is used to account for administration, public safety, highways and streets, parks and recreation and all financial resources except those that are accounted for in another fund.
 - 1. Each year a portion of the spendable fund balance will be determined as follows:
 - a. Committed – A portion of the fund balance may be committed through formal action of the Board of Trustees through an ordinance.
 - b. Unassigned – The unassigned fund balance will be reviewed annually during the budget process.
- B. Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes other than debt service or capital projects. Financing for most special revenue funds is provided by a specific tax stream (hotel/motel tax and motor fuel tax). Fund balances in special revenue funds are derived from taxes and are therefore legally restricted to the purpose of the fund.

1. Hotel/Motel Tax Fund – This fund is used exclusively for promoting tourism and conventions in the Village. Financing is provided from hotel/motel taxes collected from the hotels/motels located in the Village. Any accumulation of fund balance is considered attributable to hotel/motel taxes, except for interest income.

Each year a portion of the spendable fund balance will be determined as follows:

- a. Restricted – the unspent taxes will be reported as restricted for tourism in accordance with ILCS.
 - b. The remaining fund balance for this fund derived from unrestricted sources will be assigned to future promotion of tourism.
2. Motor Fuel Tax Fund – This fund was established to account for revenues derived from the state gasoline tax allocation and expenditures of these monies on local roadway program expenditures. Any fund balance is restricted for highway and street maintenance.
- C. Debt Service Fund – The Debt Service Fund was established to account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest on the General Obligation Alternate Revenue Source Bonds, Series 2008 and Series 2015.

The Village annually abates the property tax levy for the debt and funds the expenditure of principal and interest with other Village sources. Thus, any interest income earned or fund balance remaining in the Debt Service Fund is assigned for debt service.

- D. Capital Projects Funds – These funds are established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding those types of capital related outflows financed by proprietary funds. These funds' fund balances will be considered restricted, committed, or assigned depending on the source of the funds.

1.06 Flow Assumptions

Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

1.07 Authority

- A. Committed Fund Balance – A self-imposed constraint on spending the fund balance must be approved by ordinance of the Board of Trustees. Any modifications or removal of the self-imposed constraint must use the same action used to commit the fund balance. Formal action to commit fund balance must occur before the end of the fiscal year (April 30). The dollar amount of the commitment can be determined after year end.
- B. Assigned Fund Balance – A self-imposed constraint on spending the fund balance based on the Village's intent to use fund balance for a specific purpose. The authority may be delegated to the Village Administrator.

FINANCIAL SUMMARY



Village of Willowbrook
Summary of Fund Revenues, Expenditures and Changes in Fund Balance
Proposed FY 2016-17

| | General Fund | Land Acquisition, Expansion & Facility Renovation Fund | Water Fund | Water Capital Impr Fund | Hotel Motel Tax Fund |
|---|---------------------|--|---------------------|-------------------------------|----------------------------|
| REVENUES | | | | | |
| Taxes | \$ 1,909,831 | \$ - | \$ - | \$ - | \$ 243,000 |
| Intergovernmental | 4,340,418 | - | - | - | - |
| Licenses and Permits | 404,500 | - | - | - | - |
| Charges for Services | 99,658 | - | 3,554,600 | - | - |
| Fines and Forfeits | 655,000 | - | - | - | - |
| Investment Income | 1,750 | 500 | 1,000 | 50 | 30 |
| Miscellaneous | 842,761 | - | 3,000 | - | - |
| Total Revenues | 8,253,918 | 500 | 3,558,600 | 50 | 243,030 |
| EXPENDITURES/EXPENSES | | | | | |
| General Government | 1,935,296 | - | - | - | 188,799 |
| Public Safety | 5,088,729 | - | - | - | - |
| Highways and Streets | 1,522,561 | - | - | - | - |
| Health and Welfare | 32,100 | - | - | - | - |
| Culture and Recreation | 1,245,443 | - | - | - | - |
| Water Service | - | - | 2,729,798 | - | - |
| Capital Outlay | - | 3,085,000 | 33,276 | 1,008,525 | - |
| Debt Service | - | - | - | - | - |
| Total Expenditures/Expenses | 9,824,129 | 3,085,000 | 2,763,074 | 1,008,525 | 188,799 |
| Net Surplus (Deficit) | (1,570,211) | (3,084,500) | 795,526 | (1,008,475) | 54,231 |
| Other Financing Sources (Uses) | | | | | |
| Transfer to Other Funds | (303,979) | - | (147,051) | - | - |
| Transfer from Other Funds | 522,991 | 25,000 | - | 100,000 | - |
| Loan Proceeds | - | - | - | 931,460 | - |
| Sale of Capital Assets | 7,500 | - | - | - | - |
| Total Other Financing Sources (Uses) | 226,512 | 25,000 | (147,051) | 1,031,460 | - |
| Estimated Fund Balance, May 1 | 5,355,887 | 3,060,876 | 4,632,338 | 377,165 | 108,120 |
| Estimated Fund Balance, April 30 | \$ 4,012,188 | \$ 1,376 | \$ 5,280,813 | \$ 400,150 | \$ 162,351 |

Note 1

Note 1

Note 1

Note 1: See the transmittal letter for a discussion of changes in major fund balances exceeding 10%.

Village of Willowbrook
Summary of Fund Revenues, Expenditures and Changes in Fund Balance (Continued)
Proposed FY 2016-17

| | Motor Fuel Tax Fund | Debt Service Fund | SSA Bond & Interest Fund | Capital Projects Fund | All Funds Total |
|---|---------------------------|-------------------------|--------------------------------|-----------------------------|-----------------------|
| REVENUES | | | | | |
| Taxes | \$ - | \$ - | \$ 319,485 | \$ - | \$ 2,472,316 |
| Intergovernmental | 221,186 | - | - | - | 4,561,604 |
| Licenses and Permits | - | - | - | - | 404,500 |
| Charges for Services | - | - | - | - | 3,654,258 |
| Fines and Forfeits | - | - | - | - | 655,000 |
| Investment Income | 150 | - | 35 | - | 3,515 |
| Miscellaneous | - | - | - | - | 845,761 |
| Total Revenues | 221,336 | - | 319,520 | - | 12,596,954 |
| EXPENDITURES/EXPENSES | | | | | |
| General Government | - | - | - | - | 2,124,095 |
| Public Safety | - | - | - | - | 5,088,729 |
| Highways and Streets | 412,154 | - | - | - | 1,934,715 |
| Health and Welfare | - | - | - | - | 32,100 |
| Culture and Recreation | - | - | - | - | 1,245,443 |
| Water Service | - | - | - | - | 2,729,798 |
| Capital Outlay | - | - | - | 85,500 | 4,212,301 |
| Debt Service | - | 326,880 | 319,485 | - | 646,365 |
| Total Expenditures/Expenses | 412,154 | 326,880 | 319,485 | 85,500 | 18,013,546 |
| Net Surplus (Deficit) | (190,818) | (326,880) | 35 | (85,500) | (5,416,592) |
| Other Financing Sources (Uses) | | | | | |
| Transfer to Other Funds | - | - | - | - | (451,030) |
| Transfer from Other Funds | - | 326,030 | - | - | 974,021 |
| Loan Proceeds | - | - | - | - | 931,460 |
| Sale of Capital Assets | - | - | - | - | 7,500 |
| Total Other Financing Sources (Uses) | - | 326,030 | - | - | 1,461,951 |
| Estimated Fund Balance, May 1 | 442,033 | 321 | 5,097 | 85,492 | 14,067,329 |
| Estimated Fund Balance, April 30 | \$ 251,215 | \$ (529) | \$ 5,132 | \$ (8) | \$ 10,112,688 |

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS

| | MAJOR FUND General Fund | | | MAJOR FUND Land Acquisition, Facility Expansion & Ren. Fund | | |
|--------------------------------------|----------------------------|------------------------------|-----------------------|--|------------------------------|-----------------------|
| | Actual 14-15 | Estimated Actual 15-16 | Proposed 16-17 | Actual 14-15 | Estimated Actual 15-16 | Proposed 16-17 |
| REVENUES | | | | | | |
| Taxes | \$ 1,951,033 | \$ 1,944,488 | \$ 1,909,831 | \$ - | \$ - | \$ - |
| Intergovernmental | 4,561,506 | 4,642,733 | 4,340,418 | - | - | - |
| Licenses and permits | 519,673 | 505,526 | 404,500 | - | - | - |
| Charges for Services | 342,081 | 96,280 | 99,658 | - | - | - |
| Fines and forfeits | 796,462 | 438,000 | 655,000 | - | - | - |
| Investment Income | (429) | 1,750 | 1,750 | 141 | 1,443 | 500 |
| Miscellaneous | 359,199 | 457,301 | 842,761 | 1,866 | - | - |
| Total Revenues | <u>\$ 8,529,525</u> | <u>\$ 8,036,078</u> | <u>\$ 8,253,918</u> | <u>\$ 2,007</u> | <u>\$ 1,443</u> | <u>\$ 500</u> |
| EXPENDITURES/EXPENSES | | | | | | |
| General Government | 1,624,994 | 2,207,258 | 1,935,296 | - | - | - |
| Public Safety | 4,358,459 | 4,846,836 | 5,088,729 | - | - | - |
| Highways and Streets | 1,056,646 | 1,256,235 | 1,522,561 | - | - | - |
| Economic Development | - | - | - | - | - | - |
| Health and Welfare | 31,749 | 32,100 | 32,100 | - | - | - |
| Culture and Recreation | 311,148 | 286,814 | 1,245,443 | - | - | - |
| Water Service | - | - | - | - | - | - |
| Capital Outlay | - | - | - | 1,829,869 | 140,321 | 3,085,000 |
| Debt Service | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | - | - | - | 928 | - | - |
| Total Expenditures/Expenses | <u>\$ 7,382,996</u> | <u>\$ 8,629,243</u> | <u>\$ 9,824,129</u> | <u>\$ 1,830,797</u> | <u>\$ 140,321</u> | <u>\$ 3,085,000</u> |
| Net Surplus (Deficit) | <u>\$ 1,146,529</u> | <u>\$ (543,165)</u> | <u>\$ (1,570,211)</u> | <u>\$ (1,828,790)</u> | <u>\$ (138,878)</u> | <u>\$ (3,084,500)</u> |
| Other Financing Sources (Uses) | | | | | | |
| Transfer to Other Funds (1) | (106,730) | (263,229) | (303,979) | - | - | - |
| Transfer from Other Funds (1) | 6,821 | 470,218 | 522,991 | - | 110,755 | 25,000 |
| Bond Proceeds, Net | - | - | - | 3,140,000 | - | - |
| Loan Proceeds | - | - | - | - | - | - |
| Payment to Escrow Agent | - | - | - | - | - | - |
| Sale of Capital Assets | 8,500 | 21,826 | 7,500 | 725,000 | - | - |
| Total Other Financing Sources (Uses) | <u>\$ (91,409)</u> | <u>\$ 228,815</u> | <u>\$ 226,512</u> | <u>\$ 3,865,000</u> | <u>\$ 110,755</u> | <u>\$ 25,000</u> |
| Estimated Fund Balance, May 1 | <u>4,615,117</u> | <u>5,670,237</u> | <u>5,355,887</u> | <u>1,052,789</u> | <u>3,088,999</u> | <u>3,060,876</u> |
| Estimated Fund Balance, April 30 | <u>\$ 5,670,237</u> | <u>\$ 5,355,887</u> | <u>\$ 4,012,188</u> | <u>\$ 3,088,999</u> | <u>\$ 3,060,876</u> | <u>\$ 1,376</u> |

* The TIF fund was closed as of April 30, 2015.

(1) The Water Fund administrative reimbursement to the General Fund is budgeted as a transfer in, but is reported in actual (audited) numbers as a reduction of expenditures.

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS

| | MAJOR ENTERPRISE FUND Water & Water Capital Improvements Fund | | | NON-MAJOR SPECIAL REVENUE FUNDS Hotel/Motel, MFT & TIF* | | |
|---|--|------------------------------|---------------------|--|------------------------------|---------------------|
| | Actual 14-15 | Estimated Actual 15-16 | Proposed 16-17 | Actual 14-15 | Estimated Actual 15-16 | Proposed 16-17 |
| REVENUES | | | | | | |
| Taxes | \$ - | \$ - | \$ - | \$ 875,765 | \$ 200,000 | \$ 243,000 |
| Intergovernmental | - | - | - | 287,173 | 219,123 | 221,186 |
| Licenses and permits | - | - | - | - | - | - |
| Charges for Services | 3,025,038 | 3,484,945 | 3,554,600 | - | - | - |
| Fines and forfeits | - | - | - | - | - | - |
| Investment Income | 1,415 | 1,600 | 1,050 | 134 | 172 | 180 |
| Miscellaneous | 4,875 | 8,400 | 3,000 | - | - | - |
| Total Revenues | \$ 3,031,328 | \$ 3,494,945 | \$ 3,558,650 | \$ 1,163,072 | \$ 419,295 | \$ 464,366 |
| EXPENDITURES/EXPENSES | | | | | | |
| General Government | - | - | - | 56,918 | 92,398 | 188,799 |
| Public Safety | - | - | - | - | - | - |
| Highways and Streets | - | - | - | 235,745 | 184,854 | 412,154 |
| Economic Development | - | - | - | 978,156 | - | - |
| Health and Welfare | - | - | - | - | - | - |
| Culture and Recreation | - | - | - | - | - | - |
| Water Service | 3,129,355 | 2,796,121 | 2,729,798 | - | - | - |
| Capital Outlay | - | 439,515 | 1,041,801 | - | - | - |
| Debt Service | - | - | - | - | - | - |
| Principal retirement | - | - | - | - | - | - |
| Interest and fiscal charges | 983 | - | - | - | - | - |
| Total Expenditures/Expenses | \$ 3,130,338 | \$ 3,235,636 | \$ 3,771,599 | \$ 1,270,819 | \$ 277,252 | \$ 600,953 |
| Net Surplus (Deficit) | \$ (99,010) | \$ 259,309 | \$ (212,949) | \$ (107,747) | \$ 142,043 | \$ (136,587) |
| Other Financing Sources (Uses) | | | | | | |
| Transfer to Other Funds (1) | (50,226) | (47,120) | (47,051) | (3,010) | - | - |
| Transfer from Other Funds (1) | - | - | - | - | - | - |
| Bond Proceeds, Net | - | - | - | - | - | - |
| Loan Proceeds | - | - | 931,460 | - | - | - |
| Payment to Escrow Agent | - | - | - | - | - | - |
| Sale of Capital Assets | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | \$ (50,226) | \$ (47,120) | \$ 884,409 | \$ (3,010) | \$ - | \$ - |
| Estimated Fund Balance, May 1 | 4,946,550 | 4,797,314 | 5,009,503 | 518,867 | 408,110 | 550,153 |
| Estimated Fund Balance, April 30 | \$ 4,797,314 | \$ 5,009,503 | \$ 5,680,963 | \$ 408,110 | \$ 550,153 | \$ 413,566 |

**VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
MAJOR/NON-MAJOR FUNDS**

| | NON-MAJOR DEBT SERVICE FUNDS Debt Service, SSA Bond (Agency) | | | NON-MAJOR CAPITAL PROJECT FUNDS Capital Projects | | | TOTAL All Funds | | |
|---|---|------------------------------|---------------------|---|------------------------------|--------------------|-----------------------|------------------------------|-----------------------|
| | Actual 14-15 | Estimated Actual 15-16 | Proposed 16-17 | Actual 14-15 | Estimated Actual 15-16 | Proposed 16-17 | Actual 14-15 | Estimated Actual 15-16 | Proposed 16-17 |
| REVENUES | | | | | | | | | |
| Taxes | \$ 320,905 | \$ 325,547 | \$ 319,485 | \$ - | \$ - | \$ - | \$ 3,147,703 | \$ 2,470,035 | \$ 2,472,316 |
| Intergovernmental | - | - | - | 3,811 | - | - | 4,852,490 | 4,861,856 | 4,561,604 |
| Licenses and permits | - | - | - | - | - | - | 519,673 | 505,526 | 404,500 |
| Charges for Services | - | - | - | - | - | - | 3,367,119 | 3,581,225 | 3,654,258 |
| Fines and forfeits | - | - | - | - | - | - | 796,462 | 438,000 | 655,000 |
| Investment Income | 5 | 35 | 35 | 14 | - | - | 1,280 | 5,000 | 3,515 |
| Miscellaneous | - | - | - | - | - | - | 365,940 | 465,701 | 845,761 |
| Total Revenues | \$ 320,910 | \$ 325,582 | \$ 319,520 | \$ 3,825 | \$ - | \$ - | \$ 13,050,667 | \$ 12,327,343 | \$ 12,596,954 |
| EXPENDITURES/EXPENSES | | | | | | | | | |
| General Government | - | - | - | - | - | - | 1,681,912 | 2,299,656 | 2,124,095 |
| Public Safety | - | - | - | - | - | - | 4,358,459 | 4,846,836 | 5,088,729 |
| Highways and Streets | - | - | - | - | - | - | 1,292,391 | 1,441,089 | 1,934,715 |
| Economic Development | - | - | - | - | - | - | 978,156 | - | - |
| Health and Welfare | - | - | - | - | - | - | 31,749 | 32,100 | 32,100 |
| Culture and Recreation | - | - | - | - | - | - | 311,148 | 286,814 | 1,245,443 |
| Water Service | - | - | - | - | - | - | 3,129,355 | 2,796,121 | 2,729,798 |
| Capital Outlay | - | - | - | - | - | 85,500 | 1,829,869 | 579,836 | 4,212,301 |
| Debt Service | - | - | - | - | - | - | - | - | - |
| Principal retirement | 215,000 | 250,000 | 339,714 | - | - | - | 215,000 | 250,000 | 339,714 |
| Interest and fiscal charges | 392,740 | 283,467 | 306,651 | 803 | - | - | 395,454 | 283,467 | 306,651 |
| Total Expenditures/Expenses | \$ 607,740 | \$ 533,467 | \$ 646,365 | \$ 803 | \$ - | \$ 85,500 | \$ 14,223,493 | \$ 12,815,919 | \$ 18,013,546 |
| Net Surplus (Deficit) | \$ (286,830) | \$ (207,885) | \$ (326,845) | \$ 3,022 | \$ - | \$ (85,500) | \$ (1,172,826) | \$ (488,576) | \$ (5,416,592) |
| Other Financing Sources (Uses) | - | - | - | - | - | - | - | - | - |
| Transfer to Other Funds (1) | - | - | - | (3,811) | - | - | (163,777) | (310,349) | (351,030) |
| Transfer from Other Funds (1) | 156,956 | 210,349 | 326,030 | - | - | - | 163,777 | 791,322 | 874,021 |
| Bond Proceeds, Net | 1,587,408 | - | - | - | - | - | 4,727,408 | - | - |
| Loan Proceeds | - | - | - | - | - | - | - | - | 931,460 |
| Payment to Escrow Agent | (1,455,070) | - | - | - | - | - | (1,455,070) | - | - |
| Sale of Capital Assets | - | - | - | - | - | - | 733,500 | 21,826 | 7,500 |
| Total Other Financing Sources (Uses) | \$ 289,294 | \$ 210,349 | \$ 326,030 | \$ (3,811) | \$ - | \$ - | \$ 4,005,838 | \$ 502,799 | \$ 1,461,951 |
| Estimated Fund Balance, May 1 | 490 | 2,954 | 5,418 | 86,281 | 85,492 | 85,492 | 11,220,094 | 14,053,106 | 14,067,329 |
| Estimated Fund Balance, April 30 | \$ 2,954 | \$ 5,418 | \$ 4,603 | \$ 85,492 | \$ 85,492 | (8) | \$ 14,053,106 | \$ 14,067,329 | \$ 10,112,688 |

**Village of Willowbrook
Department Summary
Salaries and Benefits**

Salaries include full and part time employees

| Fund | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | Salaries | Salaries2 | Note |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|------------------|-------------|----------|
| | Budgeted Salaries | Budgeted Salaries | Budgeted Salaries | Budgeted Salaries | Dollar Change | % Change | |
| GENERAL FUND | | | | | | | |
| Village Board & Clerk | 47,400 | 47,400 | 47,400 | 47,400 | - | 0.0% | |
| Board of Police Commissioners | 500 | 500 | 500 | 500 | - | 0.0% | |
| Administration | 198,486 | 209,595 | 244,488 | 236,306 | (8,182) | -3.3% | |
| Planning & Economic Dev | 26,453 | 27,089 | 27,189 | 29,275 | 2,086 | 7.7% | 1 |
| Parks & Recreation | 33,482 | 34,319 | 43,628 | 28,375 | (15,253) | -35.0% | 2 |
| Finance | 85,028 | 92,099 | 105,750 | 224,365 | 118,615 | 112.2% | 3 |
| Police | 2,314,696 | 2,582,231 | 2,644,687 | 2,676,239 | 31,552 | 1.2% | |
| Public Works | 178,408 | 176,263 | 181,819 | 215,496 | 33,677 | 18.5% | 4 |
| Building & Zoning | 103,669 | 111,012 | 113,825 | 117,705 | 3,880 | 3.4% | |
| WATER FUND | 189,875 | 190,203 | 199,583 | 219,117 | 19,534 | 9.8% | 4 |
| TOTAL | 3,177,997 | 3,470,711 | 3,608,869 | 3,794,778 | 185,909 | 5.4% | |

Benefits include health and dental insurance, pension costs and related payroll taxes.

| Fund | FY 2013-14 | FY 2014-15 | FY 2015-16 | FY 2016-17 | Benefits | Benefits2 | Note |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|------------------|--------------|----------|
| | Budgeted Benefits | Budgeted Benefits | Budgeted Benefits | Budgeted Benefits | Dollar Change | % Change | |
| GENERAL FUND | | | | | | | |
| Village Board & Clerk | 4,266 | 4,386 | 4,531 | 4,926 | 395 | 8.7% | 5 |
| Board of Police Commissioners | 400 | 350 | 565 | 565 | - | 0.0% | |
| Administration | 75,019 | 76,013 | 70,669 | 85,230 | 14,561 | 20.6% | 6 |
| Planning & Economic Dev | 16,537 | 16,863 | 16,198 | 16,782 | 584 | 3.6% | |
| Parks & Recreation | 9,744 | 9,382 | 10,641 | 7,513 | (3,128) | -29.4% | 2 |
| Finance | 38,722 | 39,584 | 39,384 | 76,277 | 36,893 | 93.7% | 3 |
| Police | 1,096,719 | 963,587 | 1,045,793 | 1,207,328 | 161,535 | 15.4% | 7 |
| Public Works | 65,478 | 55,749 | 56,577 | 79,419 | 22,842 | 40.4% | 4 |
| Building & Zoning | 56,483 | 58,627 | 57,013 | 57,969 | 956 | 1.7% | |
| WATER FUND | 69,015 | 59,627 | 60,553 | 81,322 | 20,769 | 34.3% | 4 |
| TOTAL | 1,432,383 | 1,284,168 | 1,361,924 | 1,617,331 | 255,407 | 19.9% | |

Analysis of Changes +/- 5%:

¹ Salary increase for Building & Zoning Secretary in FY 2016-17

² Part-time Interim Supt. Of Parks & Recreation position assumed to have fewer hours in FY 2016-17 due to outsourcing of park programs during building renovation, causing lower salary and benefits.

³ A full-time Director of Finance was added to the budget in FY 2016-17; this was previously outsourced. The position also includes insurance and pension benefits.

⁴ An additional full-time maintenance worker position was added in FY 2016-17, which is allocated 50/50 between Public Works and Water. The position is eligible for insurance and pension benefits as well.

⁵ Life insurance premium increased by a minor amount in FY 2016-17

⁶ Budget for health insurance increased due to an employee changing from single to family coverage

⁷ Police pension cost increased \$191,280 in FY 2016-17, offset by reduction in number of employees selecting family health insurance

| | FY 2015-16 | FY 2016-17 |
|---|------------|------------|
| % of Salaries & Benefits of General Fund Expenditures | 48% | 50% |
| % of Salaries & Benefits of Water Fund Expenses | 9% | 10% |

REVENUE SUMMARY



**Village of Willowbrook
Revenue Summary - All Funds**

| Description | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Estimated Actual | FY 16-17 Proposed Budget | FY 17-18 Forecast | FY 18-19 Forecast | FY 19-20 Forecast | FY 20-21 Forecast |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| General Corporate Fund | \$ 8,200,265 | \$ 8,476,090 | \$ 8,830,077 | \$ 8,544,846 | \$ 8,652,664 | \$ 8,578,122 | \$ 8,784,409 | \$ 8,817,605 | \$ 8,924,214 | \$ 9,032,258 | \$ 9,141,758 |
| Water Fund | 1,917,390 | 2,366,871 | 2,979,122 | 3,031,328 | 3,330,190 | 3,494,645 | 3,558,600 | 3,558,600 | 3,558,600 | 3,558,600 | 3,558,600 |
| Hotel/Motel/Tax Fund | 66,668 | 65,255 | 53,283 | 50,014 | 210,000 | 200,022 | 243,030 | 245,460 | 247,915 | 250,394 | 252,898 |
| Motor Fuel Tax Fund | 251,526 | 242,455 | 249,823 | 287,228 | 203,297 | 219,273 | 221,336 | 223,549 | 225,785 | 228,043 | 230,323 |
| Tax Increment Financing Fund (closed) | 743,815 | 801,399 | 806,079 | 825,830 | - | - | - | - | - | - | - |
| SSA Bond & Interest Fund | 320,018 | 320,947 | 321,324 | 320,911 | 322,320 | 325,582 | 319,520 | 321,250 | 322,250 | 322,490 | 321,950 |
| SSA Project Fund (closed) | 147 | 139 | - | - | - | - | - | - | - | - | - |
| Water Capital Improvements Fund | 281,643 | 120,691 | 175,092 | 411,074 | 100,050 | 100,300 | 1,031,510 (3) | 175,200 | 175,200 | 200,200 | 200,200 |
| Capital Projects Fund | 201 | 132 | 19 | 3,825 | 10 | - | - | - | - | - | - |
| Debt Service Fund | 156,669 | 158,744 | 160,603 | 1,744,363 (1) | 218,312 | 210,349 | 326,030 | 325,666 | 325,529 | 326,345 | 326,547 |
| Land Acquisition, Facility Expansion & Renovation Fund | - | 2,743 | 404 | 3,867,007 (2) | 100 | 112,198 | 25,500 | 100 | - | - | - |
| Total Revenues | \$ 11,938,342 | \$ 12,555,466 | \$ 13,575,826 | \$ 19,086,426 | \$ 13,036,943 | \$ 13,240,491 | \$ 14,509,935 | \$ 13,667,430 | \$ 13,779,493 | \$ 13,918,329 | \$ 14,032,276 |

| | | |
|---|--------|--------------|
| Difference from Budget 15-16 to Proposed 16-17: | 11.30% | \$ 1,472,992 |
| Difference from Budget 15-16 to Estimated Actual 15-16: | 1.56% | \$ 203,548 |
| Difference from Estimated Actual 15-16 to Proposed 16-17: | 9.59% | \$ 1,269,444 |

(1) Includes bond proceeds of \$1,485,000 (to refund existing 2008 bonds).

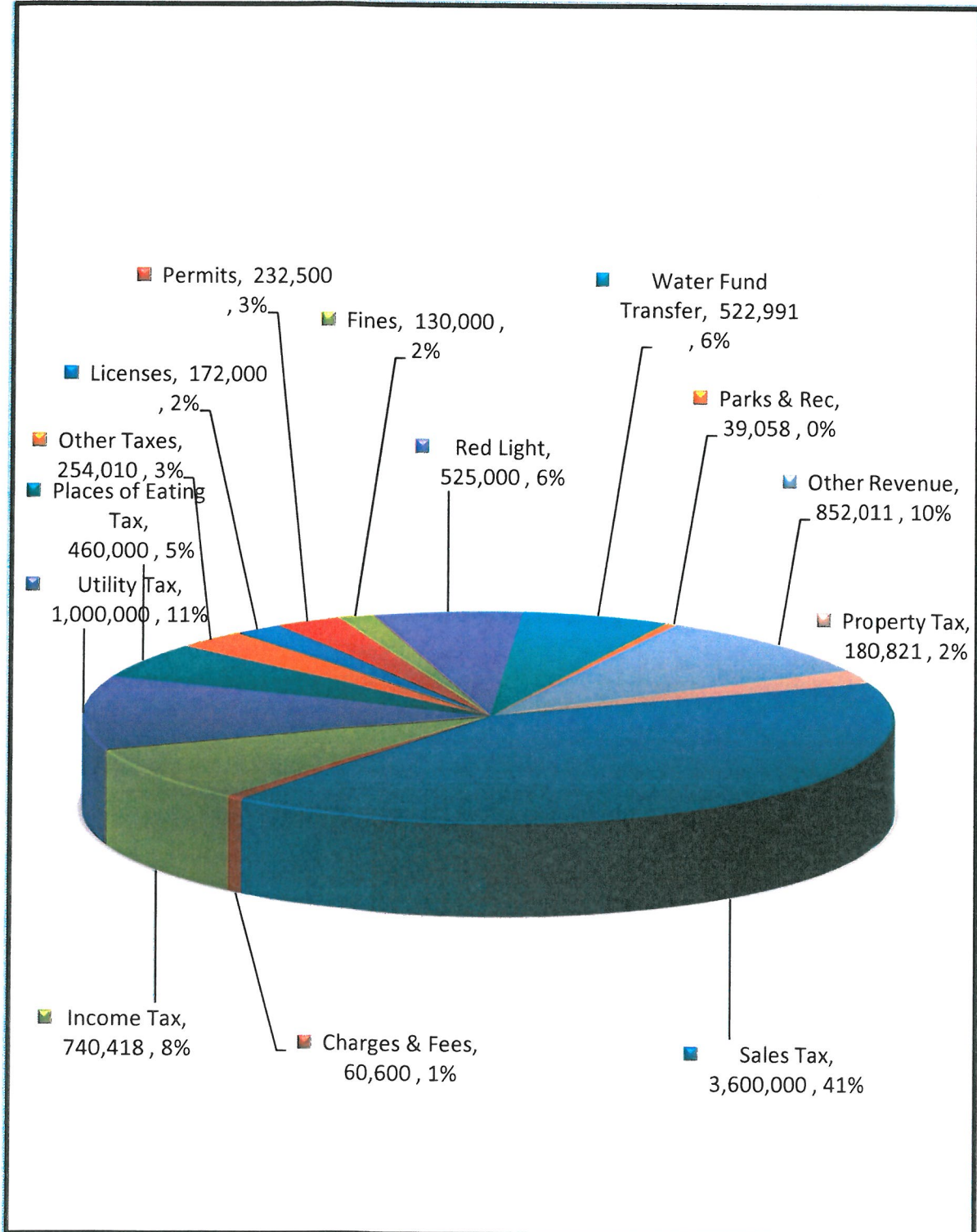
(2) Includes bond proceeds of \$3,210,000 for police station renovation (\$3,140,000) & bond issuance costs (\$70,000).

(3) Includes IEPA loan proceeds of \$931,460 for standpipe re-painting project.

MAJOR REVENUE SOURCES BY FUND

General Corporate Fund Revenues by Source \$8,784,409

The General Corporate Fund is the general operating fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund. This fund has the most diverse sources of revenue. The primary sources of revenue are sales tax, utility tax, income tax and various other taxes and fees.



GENERAL FUND

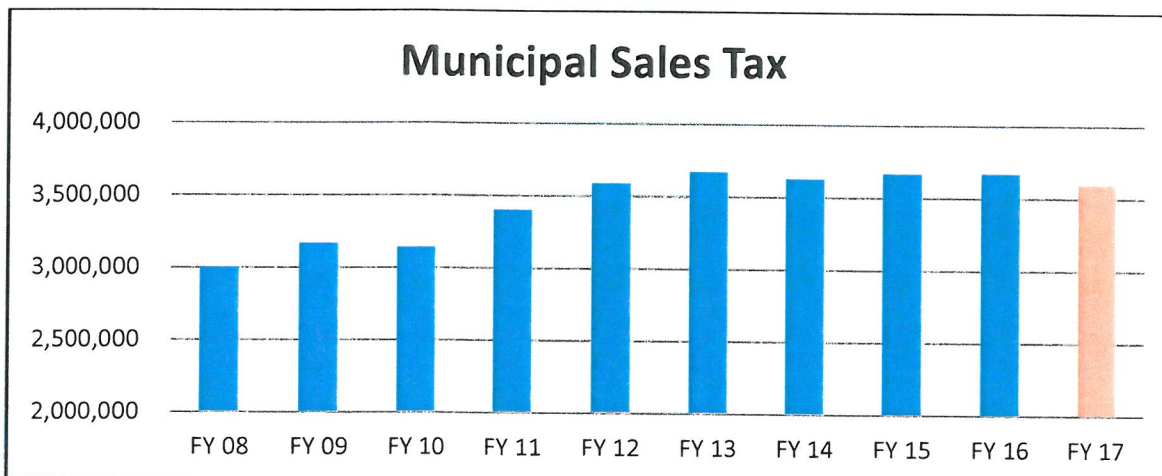
Sales Tax - \$3,600,000, 41%
(prior year \$3,600,000, 42%)

General purchase of goods in the Village generates a 7.25% sales tax to the State (decreased to 7.00% effective June 1, 2016). The municipality where the tax is collected receives 1% of the revenues collected. Included in the sales tax figures are the Village's share of auto rental tax and local use tax. The accompanying chart illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17. The FY 2015-16 actual is expected to come in \$146,033 or 4.0% above the budgeted amount. Based on the diversified mix of sales tax producers, which include a car dealership, retail shopping within the Town Center, a large industrial base and grocery stores, the economic recovery has impacted revenues more favorably than originally expected.

Quarterly, the Village makes an effort to analyze sales tax trends. Meetings between Village staff, officials, and major business owners are conducted throughout the year to discuss revenue projections and to gain an understanding of the particular business climate. Beginning January 1, 2015, the Village now receives data triennially from the Illinois Department of Revenue, which has improved the Village's ability to analyze and budget this source.

Throughout the prior economic downturn, the Village has been fortunate to have the Town Center development up and running. Retailers and restaurants such as Michael's, Sports Authority, Bed Bath & Beyond, Staples, Portillo's, Panera Bread, Starbucks, Chipotle and Jamba Juice have all fared well compared to luxury retailers. Target has also been a stable sales tax base for the Village.

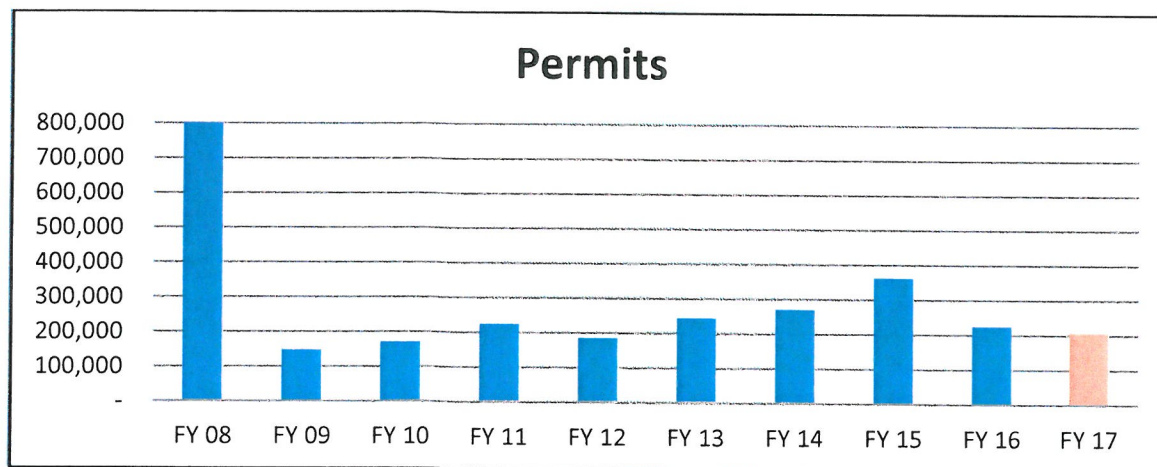
The following assumptions were made to develop the FY 2016-17 sales tax projection: estimated revenues from FY 2015-16 of approximately \$3,746,000 were used as a starting point. A growth factor of 1% was applied, and the estimated negative effect of major road construction on State Route 83, which is a main thoroughfare in the Village, was applied as a reduction to the revenue.



Permit Revenues — \$232,500, 2%
(prior year \$207,500, 2%)

The Village is permitted by law to charge permit fees for certain activities. Examples include building and sign permits. The projection is based on permit fees for the normal permit required activities that occur throughout the year, averaged from the prior four years. The Village did not include any permit revenues for new development. The Village continues to take a conservative approach to budgeting revenue sources such as permit fees that are volatile in nature. However, as permit fees have been on the rise in recent years the Village increased the budget, although conservatively is still well below actual revenues.

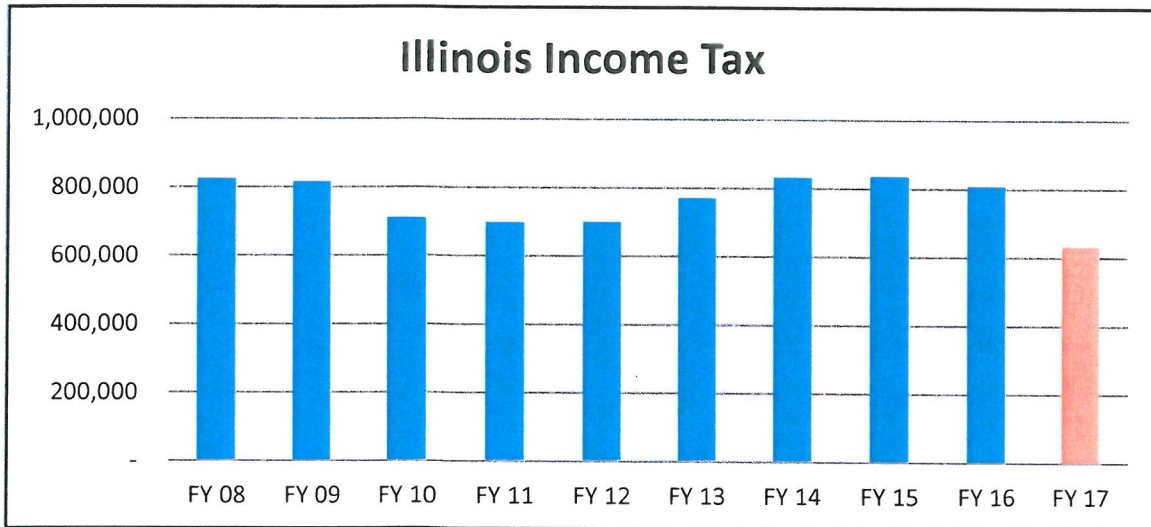
The chart below illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17. There has been an uptick in permit fees collected since the burst of the housing market bubble felt throughout the State that occurred in 2009.



State Income Tax - \$740,418, 8%
(prior year \$634,095, 7%)

The Village receives a portion of State income tax receipts on a per-capita basis. Based on information from the Illinois Municipal League, the Village is estimating a per-capita distribution of \$105.00 for FY 2016-17, which is 8.1% higher than FY 2015-16. The census figures from the 2010 census showed a drop in the Village's population from 8,967 to 8,540, but despite the reduction in population the revenue has remained stable or slightly increased. The Village will do all it can to protect the share of income tax revenues received from the State of Illinois. With the recent change in governor of the State of Illinois, there has been discussion at the state level that the state would reduce the municipal share of income tax receipts by up to 50% to balance the state's budget, and the lack of passage of a budget indicates this revenue source is still at risk. In the prior year, the Village included an assumed reduction of 25% of this revenue source. For FY 2016-17, the Village reduced this to a 15% reduction, or about \$131,000 annually for the Village of Willowbrook.

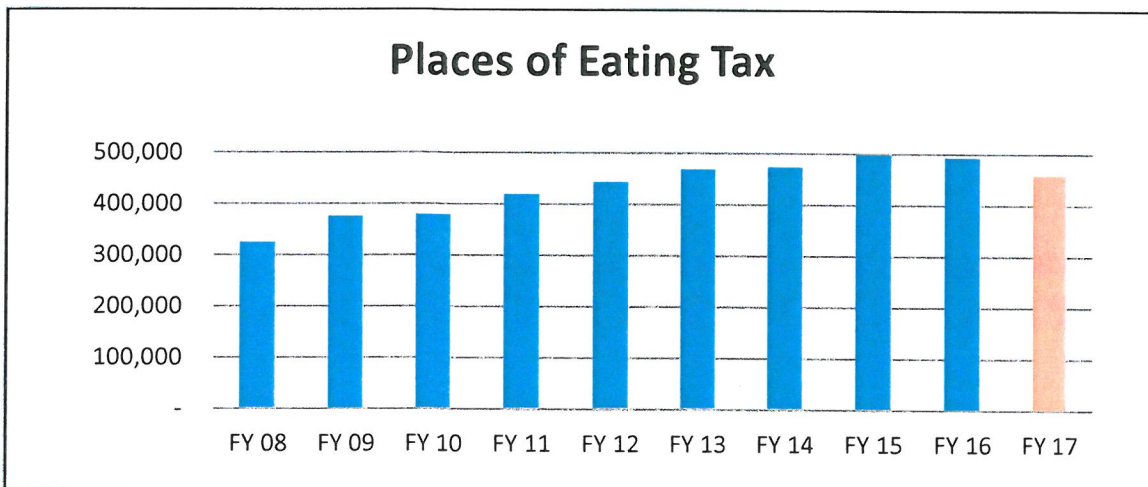
The following chart illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17.



Places of Eating Tax – \$460,000, 5%
(prior year \$460,000, 5%)

A 1.0% Places of Eating tax has been assessed to businesses in the Village that sell food and beverages at retail and contain indoor seating on the premises. The 1.0% tax is passed onto the consumer and is charged on the gross receipts charged. There are currently 38 establishments that are assessed this tax. The revenue has grown slightly each year due to the addition and success of new restaurants, primarily in the Town Center development; however, this is assumed to have levelled off. Two new developments are planned to commence in FY 2016-17, however as the places of eating taxes that they will generate is uncertain and thus they have not been included in the revenue projections.

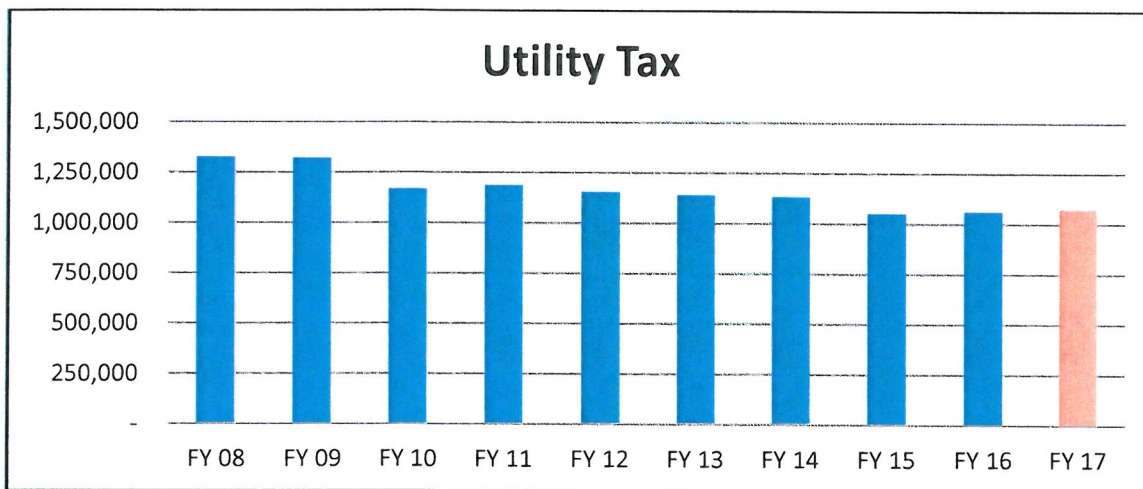
The following chart illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17.



Utility Tax – \$1,000,000, 11%
(prior year \$1,075,000, 12%)

A utility tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Included in utility tax is the 6.00%

Simplified Municipal Telecommunication Tax administered by the State of Illinois, which was raised from 4.75% in FY 2004-05. The electric and natural gas utility tax rate was raised from 3.75% to 5.00% in FY 2004-05. Because the Village is non-home rule, the current rates are the highest percentages that can be charged on this revenue stream. The budgeted amount of utility tax revenues was based on actual collections from the prior three years with a built in decrease for current economic conditions. The following chart illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17.



Property Taxes – \$180,821, 2%
(prior year \$175,119, 2%)

The Village is unique from other municipalities in that it does not levy a general property tax. However, it does levy for special recreation programs and activities in the parks department and receives road and bridge tax as follows:

- Township Road & Bridge Tax - \$106,201 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$74,620 - This tax is levied for the specific purpose of providing special recreation opportunities for participants in the Village's park and recreation programs. The tax levy will provide revenues to pay for the Village's membership in the Gateway Special Recreation Association and handicapped accessible park improvements.

Other Taxes - \$254,010, 3%
(prior year \$238,004, 3%)

- Amusement Tax - \$74,790 - The Village imposes an amusement tax equal to 6% of the gross receipts collected in the form of fees or charges for amusement purposes. The primary entities remitting amusement tax are a bowling alley and athletic clubs that are located in the Village.
- Personal Property Replacement Tax - \$1,220 - In accordance with 30 ILCS 115/12, Personal Property Taxes are paid by the state to all local taxing units that previously

levied a tax on personal property. Taxation on personal property by local taxing units has been abolished.

- Utility Tax – Water System - \$178,000 - In addition to the utility taxes described above, \$177,000 is budgeted for the 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.

Licenses - \$172,000, 2%
(prior year \$150,500, 2%)

This category includes liquor licenses, business licenses, vending machine licenses and scavenger licenses. The revenue budget was increased to reflect the average actual collections for the past three years.

Fines – \$655,000, 8%
(prior year \$685,000, 8%)

Fine income is received by the Village for local ordinance violations and traffic court fines. The Village implemented red light cameras in September 2009. It is estimated that revenues of \$525,000 will be generated from red light violations. This figure has been reduced by \$15,000 from the prior year budget due to road construction where the cameras are located that forced them to be out of service for much of FY 2015-16 and the beginning of FY 2016-17. Predictability is difficult as frequent drivers have become aware of the cameras, however many users of the roadways where the cameras are placed are not everyday commuters.

Interfund Transfer – \$522,991, 6%
(prior year \$470,218, 5%)

A transfer from the Water Fund to the General Fund is budgeted annually to offset administrative and general building maintenance costs incurred by the General Fund's departments to service the Water Fund. Services provided include police services, equipment, payroll personnel, accounting, legal, insurance, engineering, and data processing. As these General Fund costs increase, the portion attributable to the Water Fund also increases. A detailed breakdown of the transfer amount is included in the Water Fund's section of this budget.

Park and Recreation Revenue – \$39,058, 0.4%
(prior year \$63,658, 1%)

The Village's Park and Recreation programs are structured as a department within the Village and not a park district taxing body. Revenues are comprised of park permit fees and fees for winter, summer and fall programs and special events. The department also provides several programs for seniors and special needs members of the community. For the duration of the renovation project of the former Village Hall/police department, where several in house park programs were hosted, the Village entered into an agreement with the Burr Ridge Park District (BRPD) to host these programs on behalf of our residents. BRPD collects the registration fees and incurs the related costs to conduct the programs, and as a result, the Village has decreased the revenue budget for these programs. Certain special events that are hosted in Village parks are unaffected and their revenue budgets remain approximately the same.

Other Revenue – \$852,011, 10%
(prior year \$844,020, 10%)

Other sources of revenue include, but are not limited to, reimbursements for engineering and construction fees, reimbursements for police special details, federal and state grants, the sale of fixed assets and cable franchise fees. A one-time reimbursement of \$72,000 from the Emergency Telephone Board is budgeted to offset the one-time capital contribution the Village expended to join DU-COMM for police dispatching services. The largest revenue in this category is the \$400,000 state grant to redevelop the Village's Willow Pond Park. The grant is payable to the Village at 50% of the project cost to a maximum of \$400,000. This amount had originally been included in the FY 2015-16 budget, but due to financial issues within the state government the grant was suspended; the Village has re-budgeted the revenue (and related expense) in the FY 2016-17 budget and is hopeful that the state will allow the construction phase of this project to commence during FY 2016-17.

Charges and Fees – \$60,600, 1%
(prior year \$49,550, 0.6%)

Charges and fees include public hearing fees, planning application fees, copies of accident reports, ordinances, maps, elevator inspections and burglar alarms. Except for public hearing and planning review fees, which may vary based on the development activity within a year, the remaining fees are fairly consistent from year to year. Video gaming fees were a brand new revenue source in this category in FY 2014-15; in FY 2015-16 the video gaming budget was \$8,300. Based on actual collections of approximately \$23,000, the FY 2016-17 budget for this line item was increased to \$20,000.

Interest Income

The Treasurer of the Village (Director of Finance) is directed by State statute to invest the idle funds of the Village to offset revenue requirements of the Village. Investment vehicles utilized include the Illinois Funds, an investment pool administered by the State Treasurer, money market funds with the Community Bank of Willowbrook, and IMET, the Illinois Metropolitan Investment Fund.

WATER FUND
\$3,558,600

The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the cost (including depreciation) of providing water to the general public on a continuing basis be financed primarily through user charges.

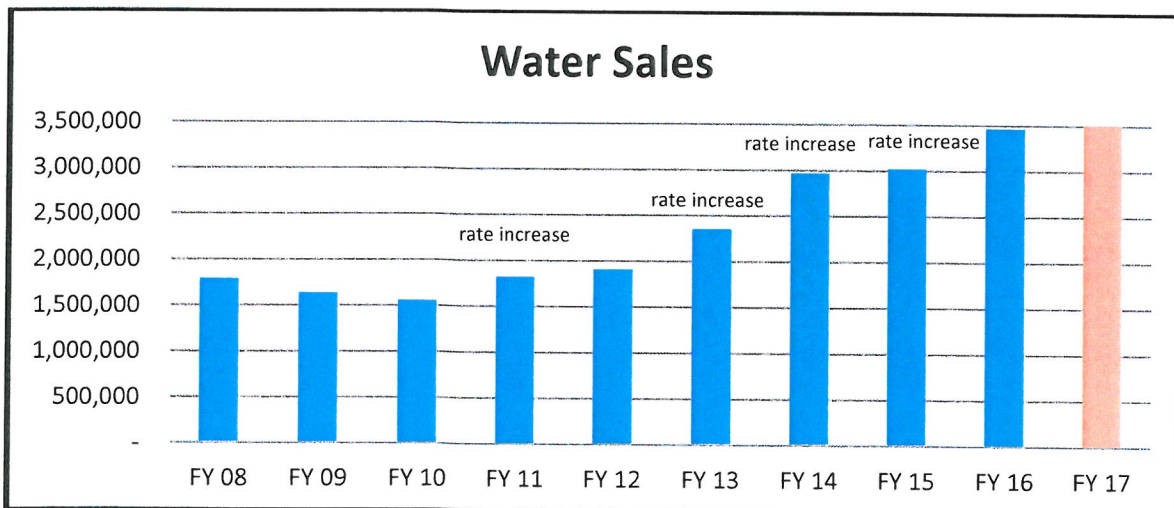
Sale of Water - \$3,545,000, 99%
(prior year \$3,316,900, 99%)

Effective January 1, 2015, the Village increased water rates by 12% to \$9.67 for residential and commercial usage per thousand gallons. Prior to this, the last rate increases occurred in January 2014, May 2013, March 2012, May 2010, in FY 2001 and FY 2000, and before

that time water rates had not been increased since the early 1980's. This was possible due to healthy reserves in the water fund. Strategic drawdowns of equity were used to fund the escalating cost of providing water service to Village residents and businesses.

The FY 2014-15, FY 2013-14 (2 increases), FY 2011-12 and FY 2010-11 rate increases were necessary to offset the increased cost of purchased water from the DuPage Water Commission of 17%, 18%, 20%, 30% and 17%, respectively. The latest increase to the Village's customers includes funds that are earmarked for capital replacement of the Village's water system. Long term planning for the Water Fund begins with staff and the Municipal Services and Finance/Administration Committees who prepare a five-year operating and capital plan for Water Fund revenues and expenditures. That plan is used as the basis for estimating water usage and revenues on an annual basis. The Village Board approved a policy to increase water rates every year (as needed) to set aside funds for repainting of the three Village water towers in the future versus issuing bonds. However, the Village has determined that an annual increase is not necessarily needed and only increases rates when absolutely necessary. While reserves have been building up, the Village recently completed an engineering study that accelerated the timeline for completing the repainting and projected costs higher than what has been saved, and as a result the Village included \$360,000 in the April 2015 bond issue to fund the first of the three water tower painting projects. In FY 2016-17 the Village will utilize proceeds from a low interest IEPA loan to fund the second phase of the project. The Village plans to use built up reserves for the third phase of the project in FY 2017-18.

The following chart illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17.



Other – \$13,600, 1%
(prior year \$14,190, 1%)

This category includes water meter sales, water connection fees and interest income.

HOTEL/MOTEL TAX FUND **\$243,030**

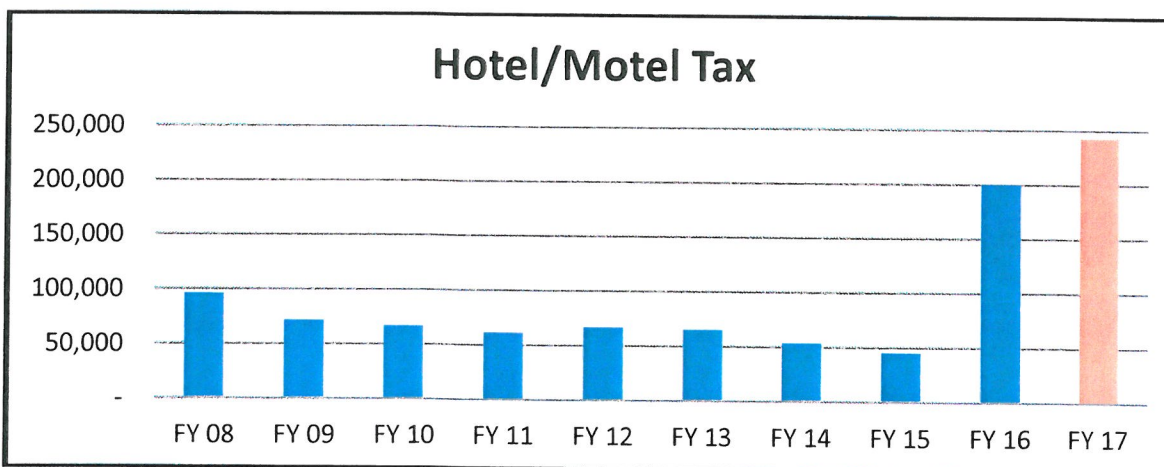
The Hotel/Motel Tax Fund is a special revenue fund which is used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific

purposes. The Village's Hotel/Motel Tax is used for promoting tourism and conventions in the Village. Through May 2015, the tax rate was 1%, and effective June 1, 2015 the tax rate was raised to 5%.

Hotel /Motel Tax - \$243,000, 99.9%
(prior year \$210,000, 100%)

There are four (4) hotel/motels located in the Village, however one recently closed for an undetermined length of time due to extensive renovations that are underway, so taxes are based on the three (3) remaining hotels. The Hotel/Motel Tax Advisory Committee (comprised of a Village Trustee and representatives from each hotel) and staff work together to develop revenue projections on an annual basis. Bi-annual regular meetings and additional special meetings as needed include a financial update of the status of revenues compared to budgeted numbers.

The following chart illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17.



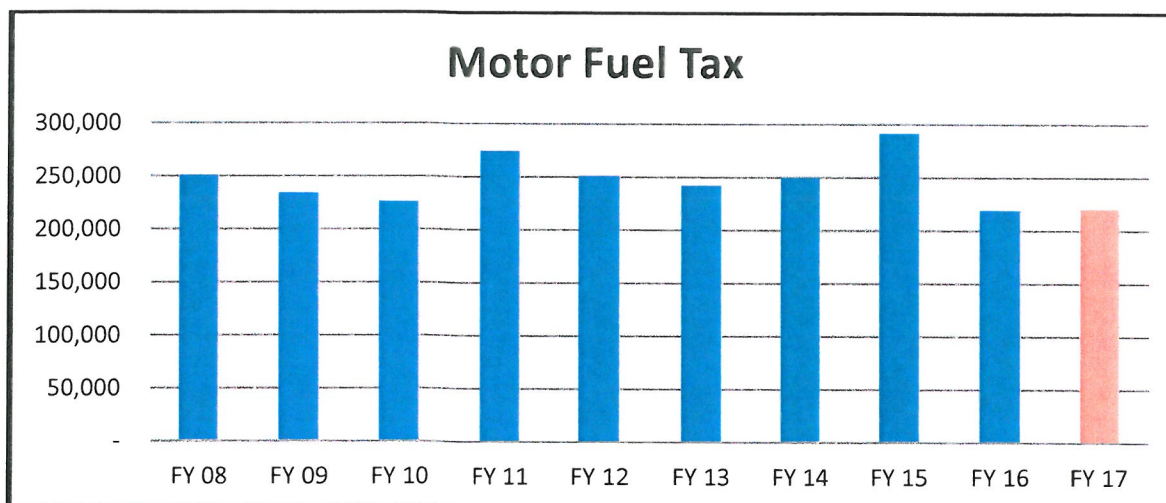
The Village expects to collect a minor amount of interest income on deposits as well.

MOTOR FUEL TAX FUND
\$221,336

MFT Allotments – \$221,186, 99.9%
(prior year \$203,252, 99.9%)

The Motor Fuel Tax Fund is a special revenue fund. Illinois motor fuel tax funds are derived from a tax-based consumption of motor fuel on the operation of motor vehicles upon public highways and the operation of recreational watercraft upon the water of the State. The Illinois Department of Transportation (IDOT) allocates these monies according to the appropriate statutes and initiates the process for distribution of motor fuel tax to municipalities. The Village estimates motor fuel tax distributions based on the projections by the Illinois Municipal League (IML). For FY 2016-17, the IML is projecting slightly increased receipts. The projection of \$25.90 per capita for FY 2016-17 is an 8.8% increase from the \$23.80 per capita for FY 2015-16. Years prior to FY 2015-16 also included annual Illinois Capital Bill grant disbursements, which have ceased.

The following chart illustrates actual collections for FY 2007-08 to FY 2014-15 combined with an estimate of actual FY 2015-16 revenues and the projections for FY 2016-17.



The Village expects to collect a minor amount of interest income on deposits as well.

SPECIAL SERVICE AREA ONE BOND & INTEREST FUND **\$319,520**

The Special Service Area (SSA) One Bond & Interest Fund accounts for the principal and interest payments for the \$3,540,000 SSA bonds that were issued for public improvements in the Town Center Development. Property taxes levied solely on the benefitted properties in the SSA plus a minor amount of interest earnings provides 100% of the budgeted revenues.

WATER CAPITAL IMPROVEMENTS FUND **\$1,031,510**

The Water Capital Improvements Fund accounts for financial resources to be used for the acquisition or construction of capital facilities for the Village's water system. In the past, revenues in this fund came from a decrease in water rates charged to the Village by the DuPage Water Commission. Effective May 1, 2009, the rebate program by the DuPage Water Commission was discontinued.

In FY 2016-17, the Village budgeted \$931,460 for loan proceeds from a low interest loan from the Illinois Environmental Protection Agency (IEPA). The actual loan amount awarded after the budget was adopted was slightly higher, however the final proceeds that will be drawn down will be based on actual expenses incurred on the project as it progresses.

The remaining revenues coming into this fund now and in the future consist of an annual transfer (\$100,000 in FY 2016-17) from the Water (Operating) Fund to pay for painting of the Village water towers and other capital needs, and minimal interest income.

CAPITAL PROJECTS FUND

\$0

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. A minor amount of investment revenue may be earned on existing cash/investment balances, however, it is not included in the budget.

DEBT SERVICE FUND

\$326,030

The Debt Service Fund is used to account for the funding and payment of two bond issues: the General Obligation Alternate Revenue Source Bonds, Series 2008 and the General Obligation Alternate Revenue Source Bonds, Series 2015. The 2008 bonds were issued to pay for a portion of the new Public Works Facility and the completion of the 75th Extension Project; a portion of this bond issue was advance refunded in FY 2014-15, and one year of non-refunded payments remains. The 2015 bonds were issued to pay for the renovation of the Village Police Station, the repainting of one of the Village's water towers, and to advance refund a portion of the 2008 bonds. The 2015 bonds have a 20 year maturity. Funding for the debt service payments comes from transfers from the Water and General Funds' operating revenues, which constitutes 100% of budgeted revenues.

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND

\$25,500

This fund was created in FY 2011-12 with a transfer from the General Fund and accounts for the collection of funds to be used for major future land purchases and expansion and renovation of Village facilities. In FY 2016-17 a transfer from the General Fund of \$25,000 is planned to cover engineering expenditures related to the redesign of the building purchased to house the future Community Resource Center. The remainder of the revenue budgeted will come from interest income.

VILLAGE OF WILLOWBROOK
GENERAL FUND
REVENUES
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---------------------------|--------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 01 - GENERAL FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| PROPERTY TAX | | | | | | |
| 01-00-310-101 | PROPERTY TAX LEVY - SRA | 73,181 | 75,582 | 74,620 | 1,439 | 1.97 |
| 01-00-310-102 | PROPERTY TAX LEVY - ROAD & BRIDGE | 101,938 | 104,352 | 106,201 | 4,263 | 4.18 |
| PROPERTY TAX | | 175,119 | 179,934 | 180,821 | 5,702 | 3.26 |
| OTHER TAXES | | | | | | |
| 01-00-310-201 | MUNICIPAL SALES TAX | 3,600,000 | 3,746,033 | 3,600,000 | | |
| 01-00-310-202 | ILLINOIS INCOME TAX | 634,095 | 896,700 | 740,418 | 106,323 | 16.77 |
| 01-00-310-203 | AMUSEMENT TAX | 69,984 | 69,984 | 74,790 | 4,806 | 6.87 |
| 01-00-310-204 | REPLACEMENT TAX | 1,220 | 1,220 | 1,220 | | |
| 01-00-310-205 | UTILITY TAX | 1,075,000 | 993,615 | 1,000,000 | (75,000) | (6.98) |
| 01-00-310-207 | TELECOMMUNICATION LEASE | | | | | |
| 01-00-310-208 | PLACES OF EATING TAX | 460,000 | 525,507 | 475,000 | 15,000 | 3.26 |
| 01-00-310-209 | WATER TAX | 165,800 | 173,228 | 177,000 | 11,200 | 6.76 |
| 01-00-310-210 | WATER TAX - CLARENDON WATER CO | 1,000 | 1,000 | 1,000 | | |
| OTHER TAXES | | 6,007,099 | 6,407,287 | 6,069,428 | 62,329 | 1.04 |
| LICENSES | | | | | | |
| 01-00-310-301 | VEHICLE LICENSES | | | | | |
| 01-00-310-302 | LIQUOR LICENSES | 60,500 | 83,250 | 80,000 | 19,500 | 32.23 |
| 01-00-310-303 | BUSINESS LICENSES | 82,000 | 90,000 | 82,000 | | |
| 01-00-310-305 | VENDING MACHINE | 2,000 | 3,000 | 2,000 | | |
| 01-00-310-306 | SCAVENGER LICENSES | 6,000 | 8,000 | 8,000 | 2,000 | 33.33 |
| LICENSES | | 150,500 | 184,250 | 172,000 | 21,500 | 14.29 |
| PERMITS | | | | | | |
| 01-00-310-401 | BUILDING PERMITS | 200,000 | 300,000 | 225,000 | 25,000 | 12.50 |
| 01-00-310-402 | SIGN PERMITS | 5,000 | 2,500 | 5,000 | | |
| 01-00-310-403 | OTHER PERMITS | 500 | 500 | 500 | | |
| 01-00-310-404 | COUNTY BMP FEE | 2,000 | 18,276 | 2,000 | | |
| PERMITS | | 207,500 | 321,276 | 232,500 | 25,000 | 12.05 |
| FINES | | | | | | |
| 01-00-310-501 | CIRCUIT COURT FINES | 120,000 | 103,000 | 105,000 | (15,000) | (12.50) |
| 01-00-310-502 | TRAFFIC FINES | 25,000 | 25,000 | 25,000 | | |
| 01-00-310-503 | RED LIGHT FINES | 540,000 | 310,000 | 525,000 | (15,000) | (2.78) |
| FINES | | 685,000 | 438,000 | 655,000 | (30,000) | (4.38) |
| OVERHEAD REIMBURSEMENT | | | | | | |
| 01-00-310-601 | ADMINISTRATIVE SUPPORT REIMB - WATER | 470,218 | 470,218 | 522,991 | 52,773 | 11.22 |
| OVERHEAD REIMBURSEMENT | | 470,218 | 470,218 | 522,991 | 52,773 | 11.22 |
| CHARGES & FEES | | | | | | |
| 01-00-310-700 | PLANNING APPLICATION FEES | 10,000 | 10,000 | 10,000 | | |
| 01-00-310-701 | PUBLIC HEARING FEES | 2,550 | 2,550 | 2,550 | | |
| 01-00-310-702 | PLANNING REVIEW FEES | 6,000 | 6,000 | 6,000 | | |
| 01-00-310-703 | ANNEXATION FEES | 500 | | | (500) | (100.00) |
| 01-00-310-704 | ACCIDENT REPORT COPIES | 2,000 | 2,000 | 2,000 | | |
| 01-00-310-705 | VIDEO GAMING FEES | 8,300 | 22,790 | 20,000 | 11,700 | 140.96 |
| 01-00-310-706 | COPIES-ORDINANCES & MAPS | 200 | 200 | 50 | (150) | (75.00) |
| 01-00-310-723 | ELEVATOR INSPECTION FEES | 5,000 | 5,000 | 5,000 | | |
| 01-00-310-724 | BURGLAR ALARM FEES | 15,000 | 15,000 | 15,000 | | |
| 01-00-310-726 | NSF FEE | | | | | |
| CHARGES & FEES | | 49,550 | 63,540 | 60,600 | 11,050 | 22.30 |
| PARK & RECREATION CHARGES | | | | | | |

VILLAGE OF WILLOWBROOK
GENERAL FUND
REVENUES
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|-------------------------------|---|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| 01-00-310-813 | PARK & REC CONTRIBUTION | 2,250 | 2,250 | 2,250 | | |
| 01-00-310-814 | PARK PERMIT FEES | 3,000 | 2,000 | 3,000 | | |
| 01-00-310-815 | SUMMER RECREATION FEES | 18,736 | 10,290 | 840 | (17,896) | (95.52) |
| 01-00-310-816 | WINTER RECREATION FEES | 8,485 | 982 | 8,485 | | |
| 01-00-310-817 | SPECIAL EVENTS | 5,380 | 1,169 | 2,600 | (2,780) | (51.67) |
| 01-00-310-818 | FALL RECREATION FEES | 6,718 | 50 | 6,718 | | |
| 01-00-310-819 | BURR RIDGE/WILLOWBROOK BASEBALL REIME | 6,500 | 6,500 | 6,500 | | |
| 01-00-310-820 | HOLIDAY CONTRIBUTION | 1,300 | 2,899 | 1,300 | | |
| 01-00-310-821 | CHECK PROCESSING FEE - GIFT CERTS | | | | | |
| 01-00-310-822 | BR/WB BASEBALL REIMB FACILITY | 6,600 | 6,600 | 6,600 | | |
| 01-00-310-823 | SPRING RECREATION FEES | 4,689 | | 765 | (3,924) | (83.69) |
| PARK & RECREATION CHARGES | | 63,658 | 32,740 | 39,058 | (24,600) | (38.64) |
| OTHER REVENUE | | | | | | |
| 01-00-310-901 | REIMBURSEMENTS - IRMA | 5,000 | 19,313 | 5,000 | | |
| 01-00-310-902 | WASTE STICKERS PROCEEDS | | | | | |
| 01-00-310-903 | REIMB - POLICE TRAINING | | | | | |
| 01-00-310-904 | REIMB - ETSB CAPITAL (DUCOMM) | | | 72,000 | 72,000 | |
| 01-00-310-905 | ARC - RECYCLE BINS | | | | | |
| 01-00-310-907 | BID PROPOSAL DEPOSIT | 150 | | | (150) | (100.00) |
| 01-00-310-908 | RENTAL INCOME - 825 MIDWAY DRIVE | 82,500 | 42,606 | | (82,500) | (100.00) |
| 01-00-310-909 | SALE - FIXED ASSETS | 7,500 | 21,826 | 7,500 | | |
| 01-00-310-910 | REIMBURSEMENTS - TREE PLANTING | 500 | 500 | 500 | | |
| 01-00-310-911 | OTHER REIMBURSEMENTS-REFUNDS | 8,000 | 24,253 | 8,000 | | |
| 01-00-310-912 | REIMBURSEMENTS-BRUSH PICK-UP | 11,600 | 11,600 | 11,600 | | |
| 01-00-310-913 | OTHER RECEIPTS | 500 | 524 | 500 | | |
| 01-00-310-914 | REIMB - PARK & REC MEMORIAL PROGRAM | 1,000 | | 1,000 | | |
| 01-00-310-915 | REIMBURSEMENTS - POLICE SPECIAL DETAILS | 8,000 | 4,000 | 4,000 | (4,000) | (50.00) |
| 01-00-310-916 | DONATIONS | | 30 | | | |
| 01-00-310-917 | REIMBURSEMENTS - PUBLIC WORKS OTHER | 16,520 | 17,460 | 16,500 | (20) | (0.12) |
| 01-00-310-919 | REIMBURSEMENTS - CD ENGINEERING | 1,000 | | 1,000 | | |
| 01-00-310-920 | REIMBURSEMENTS - PW ENGINEERING | 1,000 | | 1,000 | | |
| 01-00-310-921 | REIMBURSEMENTS - PW CONSTRUCTION | | | | | |
| 01-00-310-922 | FEDERAL/STATE GRANTS | 451,100 | 92,000 | 456,189 | 5,089 | 1.13 |
| 01-00-310-923 | REIMBURSEMENTS - ATTORNEY FEES | | | | | |
| 01-00-310-925 | NICOR GAS ANNUAL PAYMENT | 14,900 | 30,576 | 17,472 | 2,572 | 17.26 |
| 01-00-310-926 | CABLE FRANCHISE FEES | 194,000 | 194,000 | 208,000 | 14,000 | 7.22 |
| 01-00-310-927 | CADET - FUNDRAISING | | | | | |
| 01-00-310-928 | DRUG FORFEITURES - STATE | | | | | |
| 01-00-310-929 | DRUG FORFEITURES - FEDERAL | | | | | |
| 01-00-310-930 | DRUG FORFEITURES - DEA | 40,000 | 20,439 | 40,000 | | |
| 01-00-310-932 | ARC - GARBAGE BINS | | | | | |
| 01-00-310-933 | NARCINT REVENUE | | | | | |
| OTHER REVENUE | | 843,270 | 479,127 | 850,261 | 6,991 | 0.83 |
| NON-OPERATING | | | | | | |
| 01-00-320-108 | INTEREST INCOME | 750 | 1,750 | 1,750 | 1,000 | 133.33 |
| 01-00-320-109 | CHANGES IN MARKET VALUE | | | | | |
| NON-OPERATING | | 750 | 1,750 | 1,750 | 1,000 | 133.33 |
| Totals for dept 00- | | 8,652,664 | 8,578,122 | 8,784,409 | 131,745 | 1.52 |
| Total - Function Unclassified | | 8,652,664 | 8,578,122 | 8,784,409 | 131,745 | 1.52 |
| TOTAL ESTIMATED REVENUES | | 8,652,664 | 8,578,122 | 8,784,409 | 131,745 | 1.52 |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|------------------------|-----------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 02 - WATER FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 02-00-310-712 | WATER SALES | 3,316,000 | 3,464,553 | 3,545,000 | 229,000 | 6.91 |
| 02-00-310-713 | WATER PENALTIES | | 2,000 | | | |
| 02-00-310-714 | WATER METER SALES | 2,600 | 7,802 | 2,600 | | |
| 02-00-310-716 | WATER METER READ SALES | 6,590 | 6,590 | 6,000 | (590) | (8.95) |
| 02-00-310-717 | OTHER REVENUE | 1,000 | 1,000 | 1,000 | | |
| 02-00-310-718 | SHUTOFF/NSF FEE | | 3,000 | | | |
| 02-00-320-100 | OTHER INCOME | | | | | |
| 02-00-320-108 | INTEREST INCOME | 1,000 | 1,300 | 1,000 | | |
| 02-00-320-109 | CHANGES IN MARKET VALUE | | | | | |
| 02-00-320-112 | CONTRIBUTED REVENUES | | | | | |
| 02-00-320-113 | GAIN/LOSS ON SALE OF FIXED ASSETS | | | | | |
| 02-00-320-713 | WATER CONNECTION FEES | 3,000 | 8,400 | 3,000 | | |
| Totals for dept 00- | | 3,330,190 | 3,494,645 | 3,558,600 | 228,410 | 6.86 |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--------------------------------|-------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 03 - HOTEL/MOTEL TAX FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 03-00-310-205 | HOTEL/MOTEL TAX | 210,000 | 200,000 | 243,000 | 33,000 | 15.71 |
| 03-00-310-725 | REGISTRATION FEES | | | | | |
| 03-00-310-913 | OTHER RECEIPTS | | | | | |
| 03-00-310-922 | FEDERAL/STATE GRANTS | | | | | |
| 03-00-320-108 | INTEREST INCOME | | 22 | 30 | 30 | |
| 03-00-320-109 | CHANGES IN MARKET VALUE | | | | | |
| Totals for dept 00- | | 210,000 | 200,022 | 243,030 | 33,030 | 15.73 |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|-------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 04 - MOTOR FUEL TAX FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 04-00-310-216 | MFT RECEIPTS | 203,252 | 219,123 | 221,186 | 17,934 | 8.82 |
| 04-00-310-217 | HIGH GROWTH CITIES PROGRAM RECEIPTS | | | | | |
| 04-00-320-108 | INTEREST INCOME | 45 | 150 | 150 | 105 | 233.33 |
| Totals for dept 00- | | 203,297 | 219,273 | 221,336 | 18,039 | 8.87 |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--|-----------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 06 - SSA ONE BOND & INTEREST FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 06-00-310-101 | PROPERTY TAX RECEIPTS | 322,315 | 325,547 | 319,485 | (2,830) | (0.88) |
| 06-00-320-108 | INTEREST INCOME | 5 | 35 | 35 | 30 | 600.00 |
| Totals for dept 00- | | 322,320 | 325,582 | 319,520 | (2,800) | (0.87) |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---|---------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 09 - WATER CAPITAL IMPROVEMENTS FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 09-00-310-920 | DEVELOPER/RESIDENT CONTRIBUTION | | | | | |
| 09-00-320-100 | BOND PROCEEDS | | | | | |
| 09-00-320-105 | IEPA LOAN PROCEEDS | | | 931,460 | 931,460 | |
| 09-00-320-108 | INTEREST INCOME | 50 | 300 | 50 | | |
| 09-00-320-109 | CHANGES IN MARKET VALUE | | | | | |
| 09-00-330-102 | TRANSFER FROM WATER | 100,000 | 100,000 | 100,000 | | |
| Totals for dept 00- | | 100,050 | 100,300 | 1,031,510 | 931,460 | 930.99 |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 10 - CAPITAL PROJECT FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 10-00-310-611 | GRANTS | | | | | |
| 10-00-310-612 | REIMBURSEMENTS - OTHER | | | | | |
| 10-00-310-912 | ANNEXATION FEES | | | | | |
| 10-00-310-920 | DEVELOPER CONTRIBUTIONS | | | | | |
| 10-00-310-922 | OTHER REVENUE | | | | | |
| 10-00-320-108 | INTEREST INCOME | 10 | | | (10) | (100.00) |
| 10-00-320-109 | CHANGES IN MARKET VALUE | | | | | |
| 10-00-320-110 | UNREALIZED GAIN OR LOSS INVEST | | | | | |
| Totals for dept 00- | | 10 | | | (10) | (100.00) |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|-----------------------------|----------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 11 - DEBT SERVICE FUND | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 11-00-320-108 | INTEREST INCOME | | | | | |
| 11-00-320-109 | CHANGES IN MARKET VALUE | | | | | |
| 11-00-330-101 | TRANSFER FROM GENERAL FUND | 164,029 | 163,229 | 278,979 | 114,950 | 70.08 |
| 11-00-330-102 | TRANSFER FROM WATER | 54,283 | 47,120 | 47,051 | (7,232) | (13.32) |
| Totals for dept 00- | | 218,312 | 210,349 | 326,030 | 107,718 | 49.34 |

VILLAGE OF WILLOWBROOK
REVENUES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---|----------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & | | | | | | |
| ESTIMATED REVENUES | | | | | | |
| Function: Unclassified | | | | | | |
| Dept 00 | | | | | | |
| 14-00-310-901 | MISC REVENUE | | | | | |
| 14-00-310-902 | SALE OF CAPITAL ASSETS | | | | | |
| 14-00-320-108 | INTEREST INCOME | 100 | 1,443 | 500 | 400 | 400.00 |
| 14-00-330-101 | TRANSFER FROM GENERAL FUND | | 110,755 | 25,000 | 25,000 | |
| Totals for dept 00- | | 100 | 112,198 | 25,500 | 25,400 | 25,400.00 |

EXPENDITURE SUMMARY



**Village of Willowbrook
Expenditure Summary - All Funds**

| Description | FY 11-12 Actual | FY 12-13 Actual | FY 13-14 Actual | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Estimated Actual | FY 16-17 Proposed Budget | FY 17-18 Forecast | FY 18-19 Forecast | FY 19-20 Forecast | FY 20-21 Forecast | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|---------|
| General Corporate Fund | \$ 10,539,264 | \$ 7,123,033 | \$ 7,983,016 | \$ 7,489,726 | \$ 9,802,441 | \$ 8,894,972 | \$ 10,128,108 | \$ 8,444,747 | \$ 8,702,016 | \$ 8,972,109 | \$ 9,258,312 | |
| Water Fund | 2,300,995 | 2,478,246 | 2,902,620 | 3,252,751 | 2,927,559 | 2,968,568 | 2,910,125 | 3,090,808 | 3,169,124 | 3,276,147 | 3,359,760 | |
| Hotel/Motel/Tax Fund | 62,573 | 81,378 | 53,863 | 56,918 | 82,825 | 92,398 | 188,799 | 194,463 | 200,297 | 206,306 | 212,495 | |
| Motor Fuel Tax Fund | 267,525 | 186,000 | 132,480 | 235,745 | 225,000 | 184,854 | 412,154 | 250,000 | 250,000 | 250,000 | 250,000 | |
| Tax Increment Financing Fund (closed) | 723,122 | 811,092 | 671,090 | 981,166 | - | - | - | - | - | - | - | |
| SSA Bond & Interest Fund | 320,050 | 320,760 | 321,160 | 319,440 | 322,315 | 322,315 | 319,485 | 321,225 | 322,225 | 322,465 | 321,925 | |
| SSA Project Fund (closed) | - | 51,835 | - | 44 | - | - | - | - | - | - | - | |
| Water Capital Improvements Fund | 30,338 | 56,297 | 31,150 | 338,813 | 413,400 | 414,188 | 1,008,525 | 459,000 | 50,000 | 50,000 | 50,000 | |
| Capital Projects Fund | 60,428 | 53,444 | 428 | 4,614 | 85,498 | - | 85,500 | - | - | - | - | |
| Debt Service Fund | 156,744 | 158,744 | 160,556 | 1,743,370 | 1 | 218,312 | 211,152 | 326,880 | 325,136 | 325,528 | 326,344 | 326,456 |
| Land Acquisition, Facility Expansion & Renovation Fund | - | - | 2,115,811 | 1,830,797 | 3,192,500 | 2 | 140,321 | 3,085,000 | 2 | 500,000 | - | - |
| Total Expenditures | \$ 14,461,039 | \$ 11,320,829 | \$ 14,372,174 | \$ 16,253,384 | \$ 17,269,850 | \$ 13,228,768 | \$ 18,464,576 | \$ 13,585,379 | \$ 13,019,190 | \$ 13,403,371 | \$ 13,778,948 | |

Difference from Budget 15-16 to Proposed 16-17: 6.92% \$ 1,194,726

Difference from Budget 15-16 to Estimated Actual 15-16: -23.40% \$ (4,041,082)

Difference from Estimated Actual 15-16 to Proposed 16-17: 39.58% \$ 5,235,808

(1) Includes payment to escrow agent of \$1,456,751 (to refund existing 2008 bonds).

(2) The police station renovation was originally budgeted in FY 15-16 but is expected to occur in FY 16-17.

EXPENDITURES BY FUND

Included in this budget document are the Village's General Corporate Fund, Water Fund, Hotel/Motel Tax Fund, Motor Fuel Tax Fund, SSA Bond & Interest Fund, Water Capital Improvement Fund, Capital Projects Fund, Debt Service Fund and the Land Acquisition, Facility Expansion and Renovation Fund.

At the beginning of each department and/or fund is a narrative section which includes a mission statement/purpose, accomplishments of the previous year and the goals and objectives for the upcoming year. Included in this section are line item budgeted expenditures for each account presented for the FY 2016-17 budget year and compared with budgeted and estimated actual expenditures for the prior year.

General Corporate Fund

The General Fund accounts for the expenditures for the operating departments including administration, police, public services, building and zoning, parks and recreation and board of police commissioners. Within the General Fund, the budget is broken down into the following departments, commissions or areas: Village Board and Clerk, Board of Police Commissioners, Administration, Planning and Economic Development, Parks and Recreation, Finance, Police, Public Works, and Building and Zoning.

General Fund Expenditure Summary by Department

| | FY 15-16 Budget | FY 16-17 Budget | % Change | \$ Change |
|-------------------------------|---------------------|----------------------|---------------|-------------------|
| Village Board & Clerk | \$ 62,663 | \$ 62,314 | (0.56%) | \$ (349) |
| Board of Police Commissioners | 22,165 | 22,365 | 0.90% | 200 |
| Administration | 1,189,556 | 943,187 | (20.71%) | (246,369) |
| Planning & Econ. Development | 179,154 | 191,607 | 6.95% | 12,453 |
| Parks & Recreation | 1,226,282 | 1,245,443 | 1.56% | 19,161 |
| Finance | 628,527 | 417,949 | (33.50%) | (210,578) |
| Police | 4,846,673 | 5,088,729 | 4.99% | 242,056 |
| Public Works | 1,186,302 | 1,554,661 | 31.05% | 368,359 |
| Building & Zoning | 297,090 | 297,874 | 0.26% | 784 |
| Fund Transfers | <u>164,029</u> | <u>303,979</u> | <u>85.32%</u> | <u>139,950</u> |
| Total All Departments | <u>\$ 9,802,441</u> | <u>\$ 10,128,108</u> | | <u>\$ 325,667</u> |

Village Board & Clerk – \$62,314

The Village Board & Clerk budget realized a 0.56% decrease. Highlights include:

- Includes salaries and benefits for elected officials;
- Funding for office supplies and local conferences; and
- Funding for public relations.

See the Village Board & Clerk section for line item detail.

Board of Police Commissioners – \$22,365

The Board of Police Commissioner's budget includes a 0.90% increase. See the Board of Police Commissioner's section for line item detail.

Administration Department – \$943,187

Exclusive of transfers, the Administration Department budget realized a 20.71% decrease, due to:

- Final sales tax sharing payment due pursuant to a developer agreement was made in FY 2015-16 (\$285,167 savings)
- Administrative Intern budget was decreased \$13,448 to reflect more realistic work schedule
- Furniture and office equipment budget decreased \$16,000
- Other line item increases did not significantly increase the department's budget

Fund transfers are included in the Administration Department budget but are separately reported in the table above. The annual budgeted transfer to the Debt Service Fund for principal and interest payments on the 2008 and 2015 GO ARS bonds was \$164,029 in FY 2015-16; this was increased to \$278,979 in FY 2016-17 to coincide with the debt repayment schedule of the Series 2015 bonds. Additionally, a \$25,000 transfer to the Land Acquisition, Facility Expansion and Renovation Fund was budgeted in FY 2016-17.

See the Administration Department section for line item detail.

Planning and Economic Development – \$191,607

The Planning budget realized a 6.95% increase; due to new and ongoing developments in the Village an additional \$6,250 has been included for outside consultants' fees to oversee these projects. See the Planning & Economic section for line item detail.

Parks and Recreation – \$1,245,443

The Parks and Recreation Department budget realized a 1.56% increase compared to the prior budget.

- \$15,000 was added for consulting services for the partnership with Burr Ridge Park District to host several park programs while the Village facilities are being renovated; this is offset by decreases in Village expenditures for these programs.
- A total of \$856,189 in park improvements is included this year compared to \$820,000 in the prior year; this includes the re-budgeting of Phases I and II of the Willow Pond park renovation that was deferred from last year, along with \$56,189 to complete the Lake Hinsdale Park Renovation. These projects will only occur if the state of Illinois releases the previously awarded grant funds for these projects and allows them to resume.

See the Parks and Recreation section for line item detail.

Finance Department – \$417,949

A decrease of 33.50%, or \$210,578, is expected compared to the prior budget. The Village-wide Electronic Resource Planning (ERP) implementation was completed in FY 2015-16, which accounts for \$228,703 of the decrease. Also, in FY 2015-16 the Finance personnel budget included \$12,000 plus payroll taxes for a third part time receptionist which was not filled and not re-budgeted. Finally, the full time salary budget was increased by \$125,000 for the filling of the Director of Finance position, plus additional expenditures for benefits, however this is offset by a decrease in financial contractual services of \$160,800.

See the Finance section for line item detail.

Police Department – \$5,088,729

The Police Department budget realized a 4.99% increase compared to the prior budget. Highlights are as follows:

- Approximately \$15,000 has been added for union salary/step increases and overtime (exclusive of related payroll taxes).
- A new part time position was added for Accreditation Manager of \$12,245, who will oversee the department's CALEA re-accreditation process.
- Medical insurance decreased by almost \$30,000 as newer officers have opted for single coverage vs. family coverage that was utilized by older, retiring officers.
- The police pension expenditure increased by \$191,280.
- \$155,797 is budgeted for replacement of squad cars, computers and other equipment.
- Dispatching costs increased about \$41,866 due to the one-time start-up costs of switching to a new dispatching agency (DU-COMM).

See the Police Department section for line item detail.

Public Works – \$1,554,661

The Public Works Department budget realized an 31.05% increase compared to the prior budget. Highlights are as follows:

- Salaries increased \$31,617 due to adding a fourth full-time maintenance position and for wage increases (split with Water Fund). Insurance and payroll taxes also increased as a result.
- Engineering fees were increased \$102,123 to cover the oversight cost of the annual road program, the 63rd Street STP lighting project and Clarendon Hills Road STP grant project.
- \$272,306 was budgeted for street improvements vs. \$46,131 in the prior year for the local share of construction on the projects noted above.
- The fourth and final year of the EAB abatement was budgeted at \$256,640, compared to \$225,000 in the prior year.

See the Public Works section for line item detail.

Building & Zoning – \$297,874

The Building & Zoning Department budget realized a 0.26% increase; minor personnel cost increases were offset by reductions in plan review fees. See the Building & Zoning section for line item detail.

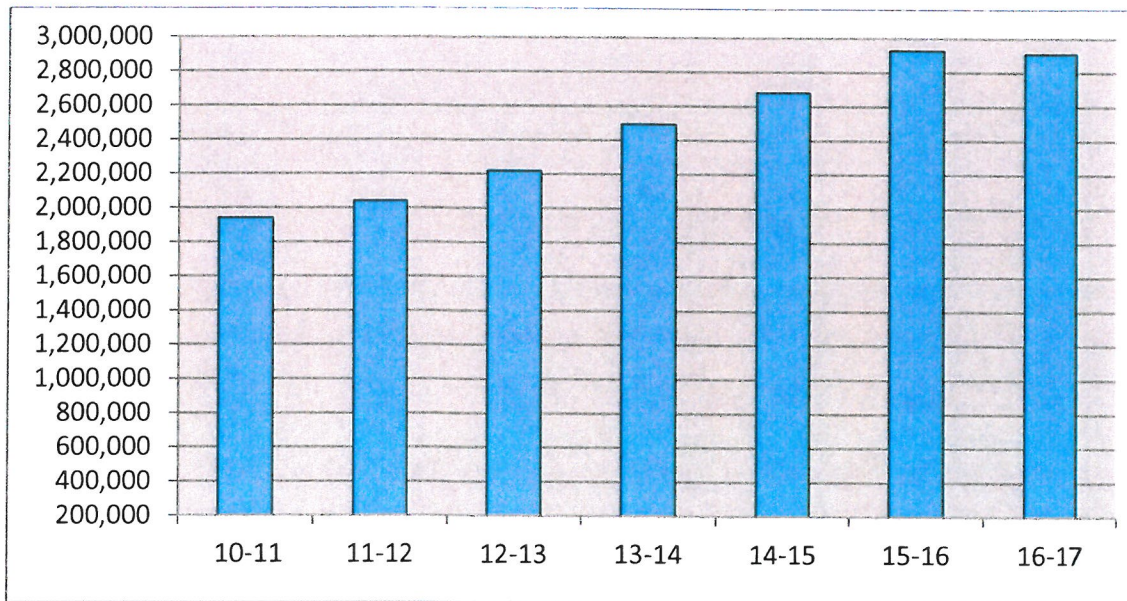
General Fund Balance

The General Fund's fund balance is estimated to be \$5,355,887 at April 30, 2016 and \$4,012,188 at April 30, 2017. As noted throughout the budget document, the Village's targeted fund balance reserve is 120 days of operating expenses. The projected number of days of operating expense of fund balance at April 30, 2016 is 242 days. The projected number of days operating expenditures of fund balance at April 30, 2017 is 174 days. The steady financial position of the General Fund is a result of above normal revenues and various expenditure reductions and prior capital deferment. The Village's long range plan, as described and depicted in graphical format in the Organizational Goals and Long Term Financial Overview section of this document, indicates deficit spending in future years.

Water Fund

The Water Fund accounts for the costs associated with purchasing water from the DuPage Water Commission and distributing to all customers within the Village. This includes maintaining and improving the water distribution system, storage facilities and providing for the reading, installation, and testing of water meters. The Water Fund's budget of \$2,910,125 is about 0.60% less than the prior year; the Village has assumed a decrease in water purchase costs from the DuPage Water Commission due to lower usage than what was previously budgeted.

Water Fund Expense History



The chart above illustrates the increases of expenses in the Village's Water Fund. Generally, any increases of magnitude relate to capital improvements of the system or rate increases for water purchases.

The increase in expenditures in FY 2012-13 through FY 2015-16 are a result of annual increases of 30%, 20%, 18% and 17%, respectively, in cost of purchased water supplied by the DuPage Water Commission.

In preparation for the next time the water towers must be painted, the Village has been accumulating resources and annually transferring funds over to the Water Capital Improvement Fund. In FY 2016-17 \$100,000 is planned to be transferred. Also, \$47,051 is budgeted for the Water Fund's annual contribution towards the principal and interest due on the Village's General Obligation Alternate Revenue Source bonds, Series 2008 and Series 2015. \$55,985 is conservatively budgeted to repay the first year of principal and interest on the IEPA loan, which will be drawn upon beginning in FY 2016-17.

Working Capital Balance

The working capital balance, or the difference between the current assets and current liabilities, is an indicator of liquidity and therefore, more comparable to a governmental fund balance than is net position. The Water Fund's working capital balance is estimated to be \$2,062,068 at April 30, 2016 and \$2,500,949 at April 30, 2017.

See the Water Fund section for line item detail.

Hotel/Motel Tax Fund

The Hotel/Motel Tax Fund was created to account for local hotel/motel tax receipts restricted for promoting tourism and conventions in the Village. The purpose of the fund is to establish awareness as to the benefits of using the Village's hotels, motels and restaurants through the promotion of various events. The FY 2015-16 Hotel/Motel Tax Fund budget was increased by 30.75% or \$82,825 to fully utilize fund reserves and anticipated revenues due to the increase in hotel/motel tax from 1% to 5% effective June 1, 2015; the FY 2016-17 budget reflects an additional increase of 127.95%.

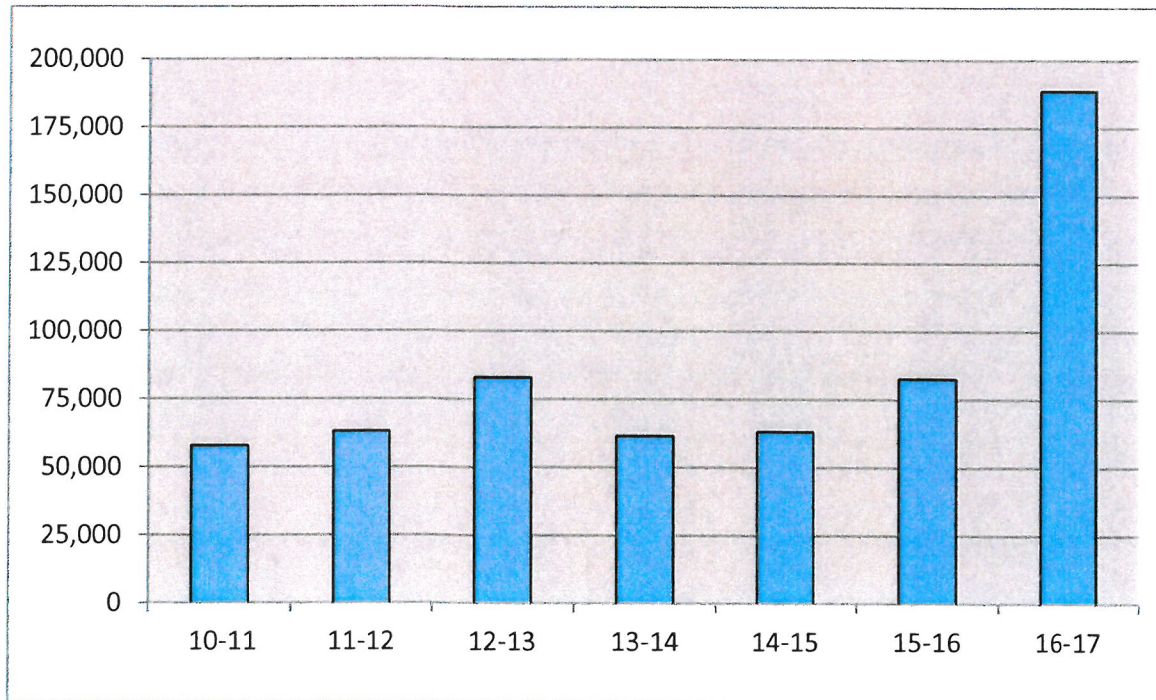
Hotel/Motel expenditures decreased (to normal levels) in fiscal year 2013-14 as the previously deferred advertising campaign was completed during fiscal year 2012-13. Beginning in FY 2015-16, expenditures will be budgeted higher in accordance with increased revenues. In FY 2016-17, the advertising budget was increased by nearly \$40,000 to \$100,000; the Village partners with the DuPage Convention and Visitor's Bureau (DCVB) to appropriately expend these dollars. Print and digital marketing campaigns, billboards and website advertisement of the four Village hotels are the primary elements of the DCVB's advertising campaign. A small portion of the fund's budget (\$1,024) is also used to support the Village of Willowbrook mobile phone app that includes a Village calendar of events, business directory, meeting notices and other pertinent Village information.

One of the new initiatives in FY 2016-17 is the introduction of the Hotel/Motel Summer Trolley Program, in which hotel guests will be transported via trolley around the Village on weekends to select shopping and dining locations. This pilot program will run July 1 – September 11, 2016, and will be evaluated at the conclusion to determine if it will become an annual offering. \$60,000 has been included for this service as a new line item, Transportation, in the FY 2016-17 budget.



The following chart depicts the fund's expenditure trend over the past seven years and highlights the new initiatives in FY 2016-17:

Hotel/Motel Tax Fund Expenditure History



Fund Balance

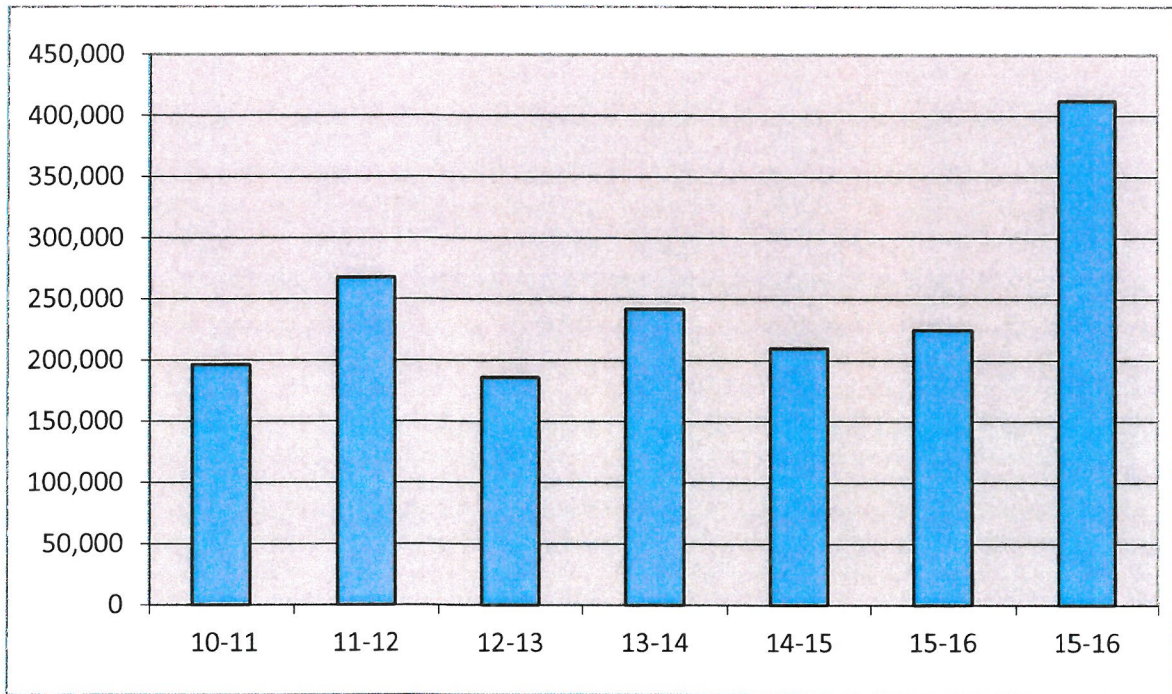
The fund balance is projected to be \$162,351 at April 30, 2017.

See the Hotel/Motel Fund section for line item detail.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund was established in accordance with State Law as a means of accounting for maintenance and construction costs for street, road and transportation projects, subject to approval by the Illinois Department of Transportation. The purpose of this fund is to provide essential maintenance operations and capital improvement of the Village's public street system and related infrastructure. Project management of this fund is provided by the Director of Municipal Services. An annual expenditure is budgeted for crack filling and patching for various roads throughout the Village based on the adopted street maintenance plan; the FY 2016-17 amount is approximately \$248,000. Additionally, the Village has been incrementally saving for a few years for the 25% local share of a state Local Agency Functional Overlay (LAFO) project on Clarendon Hills Road; the budget includes \$163,762 for this expenditure.

Motor Fuel Tax Fund Expenditure History



Fund Balance

The fund balance is projected to be \$251,215 at April 30, 2017.

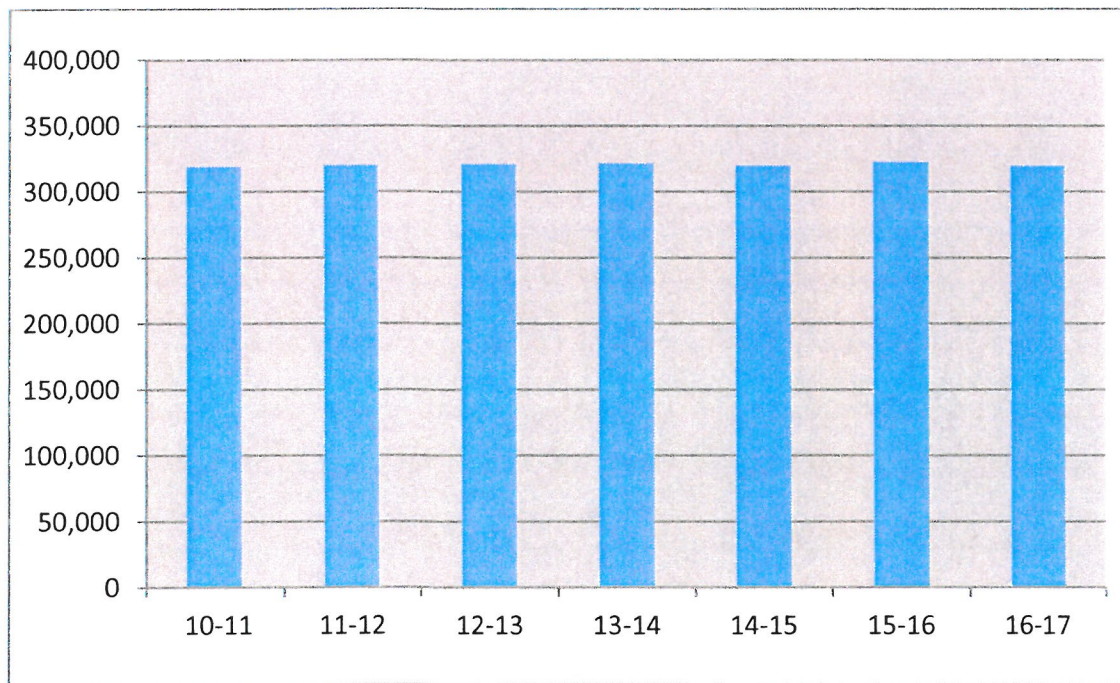
See the Motor Fuel Tax Fund section for line item detail.

Special Service Area Funds

The Special Service Area (SSA) Funds were created to account for special service area public improvements and the debt service to fund those improvements in the Town Center development. The Special Service Area Project Fund is now closed. Funds to repay the SSA bonds will come directly from an ad valorem tax levied on the property owners of the development from the Special Service Area Bond Fund.

Expenditures consist of debt service of \$319,485 in the current budget. As noted in the following chart, expenditures are uniform and will remain consistent over the life of the bonds, which mature in 2029.

Special Service Area Bond Fund Expenditure History



Water Capital Improvements Fund

During FY 2006-07, the Water Capital Improvements Fund was created. The fund was established to account for the 20-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2009, the rate reduction program was eliminated.

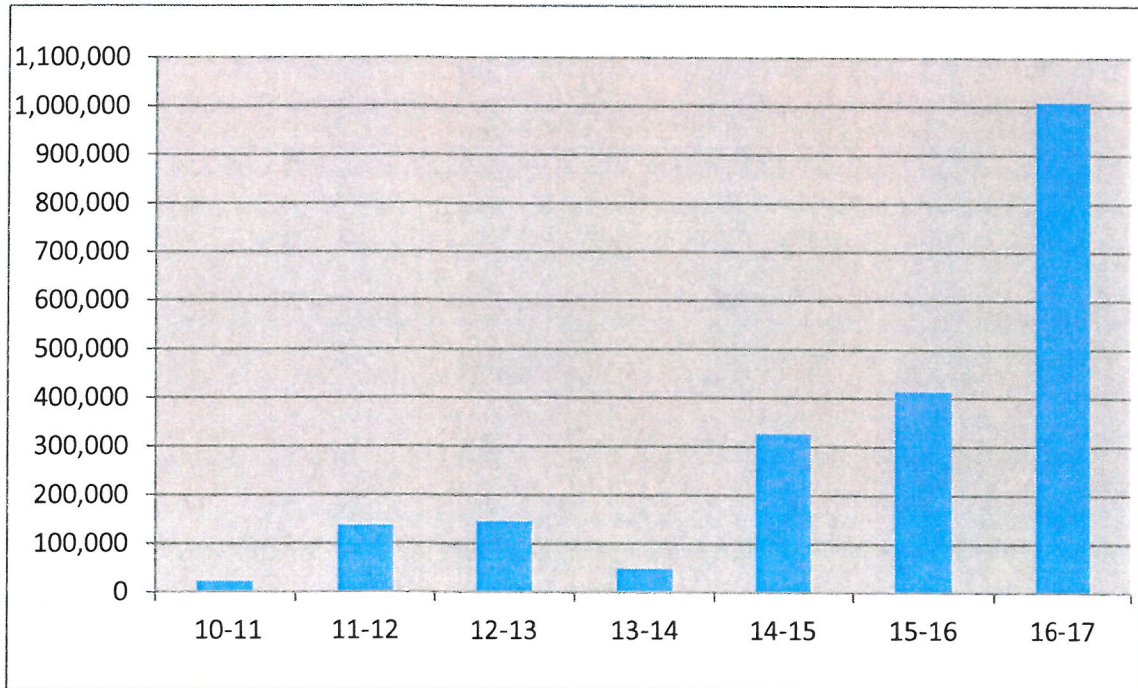
The Village has been making an annual transfer from the Water Fund to the Water Capital Improvements Fund to accumulate monies to paint the Village's water towers and other capital needs of the water distribution system. This "pay as you go" method was approved by the Village Board to avoid issuing debt in the future. In FY 2013-14, an engineering analysis was completed to determine exactly when the painting would need to occur and what the cost would be; the results of the study yielded that the re-painting would cost roughly twice the original estimate and would need to occur sooner than was previously planned. Because the costs to repaint are higher and as the project will need to commence sooner than was contemplated, the Village issued bonds in April 2015 to pay for the first phase of the project.

The engineering costs of \$20,000 for the first phase of the project occurred in FY 2014-15; the first water tank was painted in FY 2015-16 at a cost of \$364,000 using bond proceeds; the second phase, the three million-gallon standpipe, is planned to be repainted in FY 2016-17 at a cost of about \$971,000 using the proceeds of a low interest IEPA loan, and engineering costs for the third phase are also budgeted in FY 2016-17; and the final phase,

the repainting of the third tower, will be done in FY 2017-18 using existing reserves.

In addition, other water capital needs are paid from this fund, including about \$27,000 budgeted in FY 2016-17 to repair or replace other components of the water distribution system.

Water Capital Improvements Fund Expense History

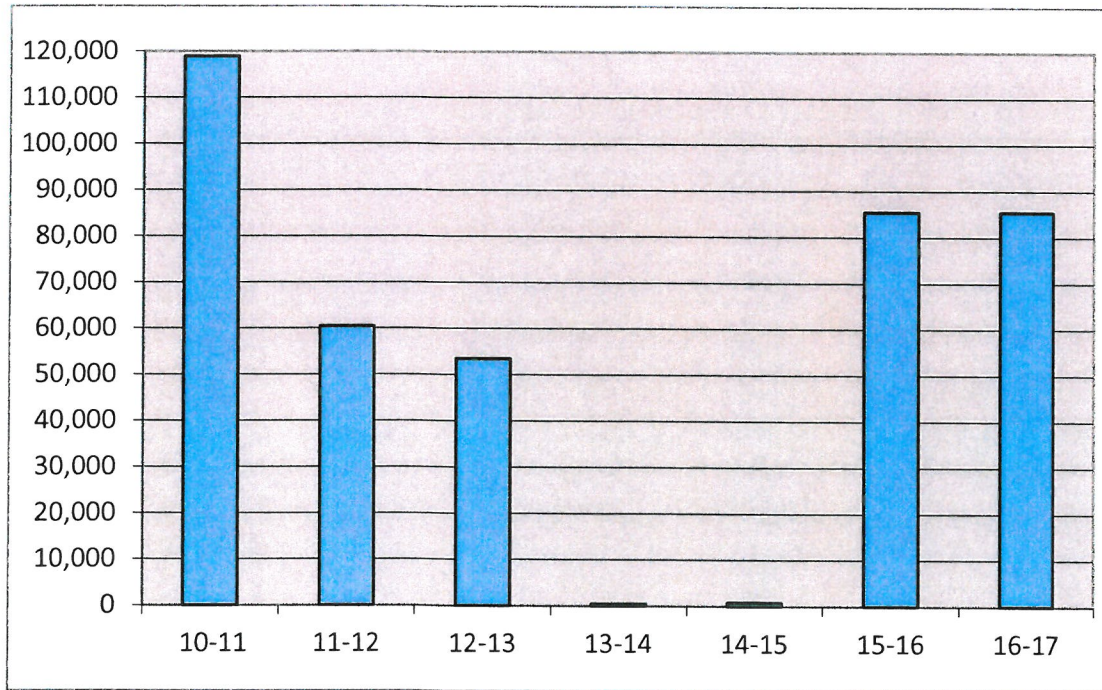


See the Water Capital Improvements Fund section for line item detail.

Capital Projects Fund

The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. In addition, the Capital Projects Fund is used when a capital acquisition is financed by several funds or over several accounting periods. For the last few years this fund has been dormant following the conclusion of a prior project; in FY 2015-16 the entire remaining fund balance had been budgeted to be used to supplement the Willow Pond park project. However, due to the state's mandate to suspend work on that project, none of the Capital Projects Fund's fund balance was spent. In FY 2016-17 the entire estimated fund balance of \$85,500 was re-budgeted, this year for traffic improvements.

Capital Projects Fund Expenditure History



See the Capital Projects Fund section for line item detail.

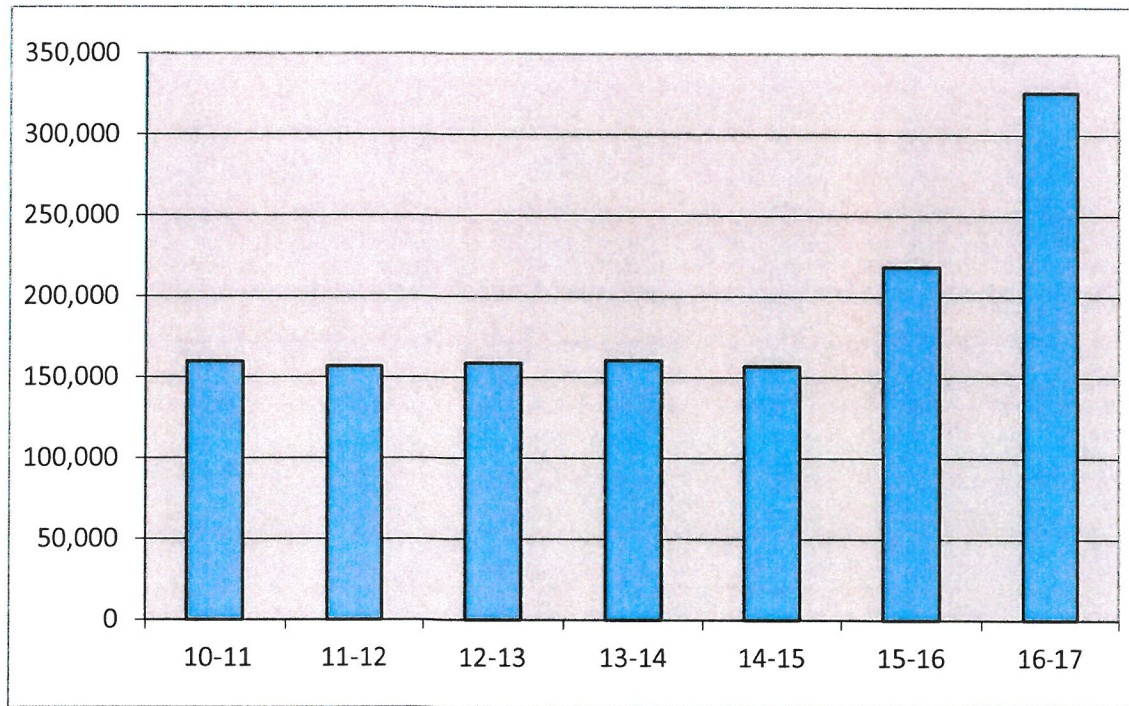
Fund Balance

The fund balance in the Capital Projects Fund is maintained based on projects or improvements approved by the Village Board. The fund balance is projected to be completely drawn down at April 30, 2017.

Debt Service Fund

The Debt Service Fund is used to pay the principal and interest on two bond issues: the General Obligation Alternate Revenue Source Bonds, Series 2008, issued in July 2008, which financed the new Public Works Facility and the completion of the 75th Street Extension Project; and the General Obligation Alternate Revenue Source Bonds, Series 2015, issued in April 2015, which will finance the Police Station renovation, re-painting of the first water tower, and advance refunding of a portion of the Series 2008 bonds. Funding comes from transfers from the General Fund and Water Fund until the debt is paid off in December 2035.

Debt Service Fund Expenditure History



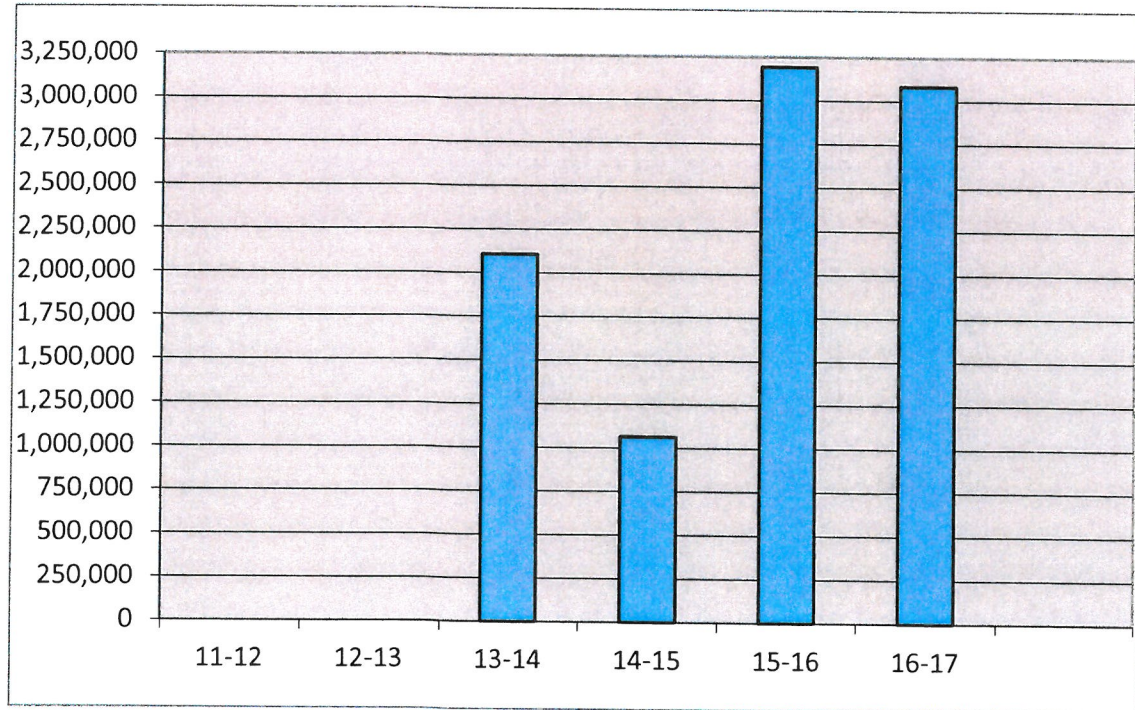
Land Acquisition, Facility Expansion and Renovation Fund

The Village's second capital projects fund is the Land Acquisition, Facility Expansion and Renovation Fund. This fund was created in FY 2011-12 via a transfer of surplus funds from the General Fund. The Village purchased two buildings from this fund in FY 2013-14, and in FY 2014-15 completed the renovation of the first building at 835 Midway Drive for the new Village Hall; approximately \$1.1 million of reserves was budgeted for this project, which was Phase One of the Village's master facilities plan.

The second phase of the master facilities plan will be to renovate the existing Village Hall/police department to be used exclusively for public safety, which was expected to commence in the fall of 2015 (FY 2015-16), but due to delays in the design work is now going to commence in FY 2016-17. Funding for that phase is provided by the General Obligation Alternate Revenue Source Bonds, Series 2015.

The third phase of the master facilities plan centers around the second building purchased during FY 2013-14, at 825 Midway Drive; this third building on the new municipal campus may be used as a Community Center to host the Village's various park and recreation programs, Village board meetings and other community events. Renovation on this facility is tentatively planned for FY 2017-18.

Land Acquisition, Facility Expansion and Renovation Fund Expenditure History

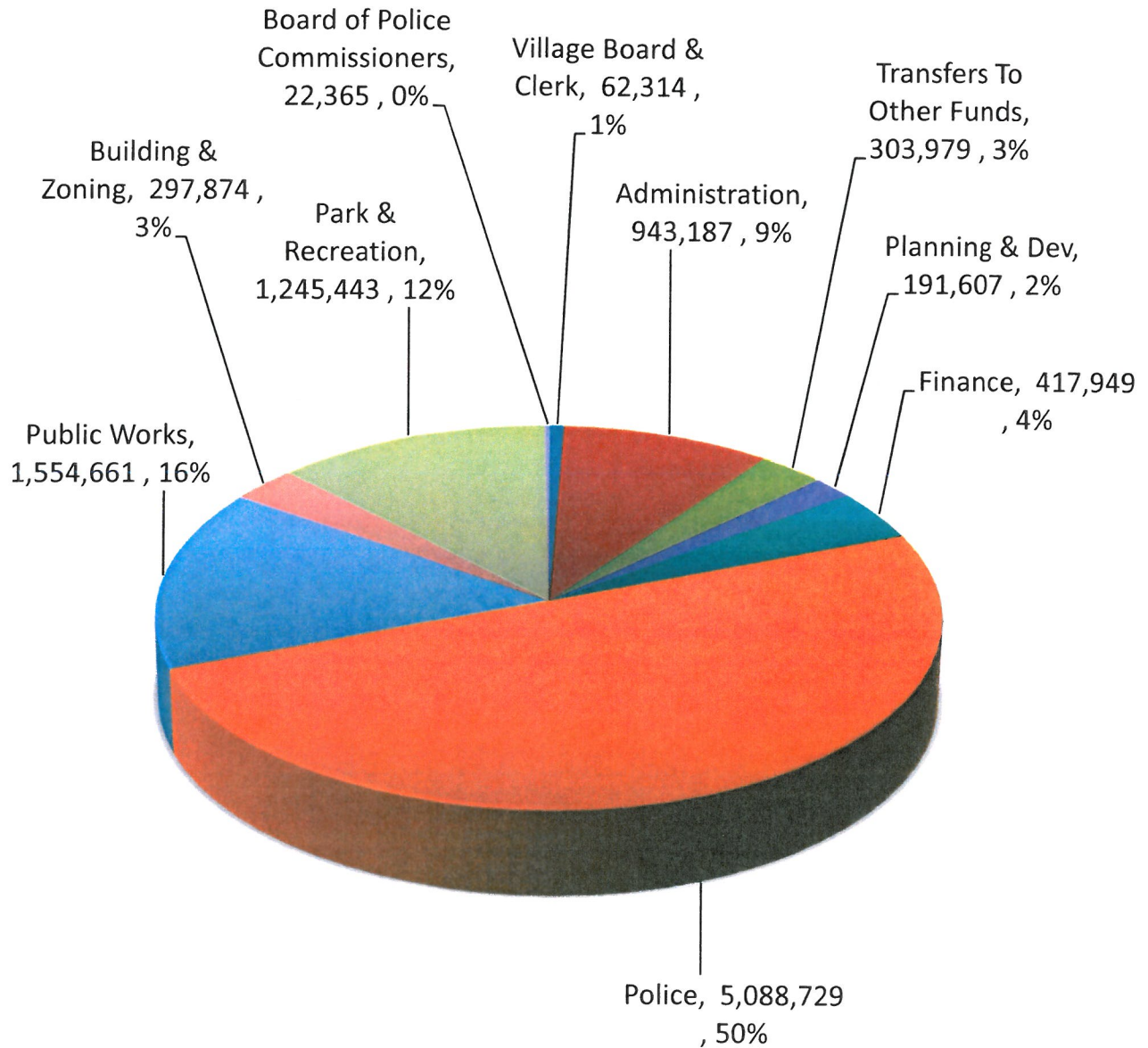


GENERAL FUND



FY 2016-17 General Fund Expenditures Summary

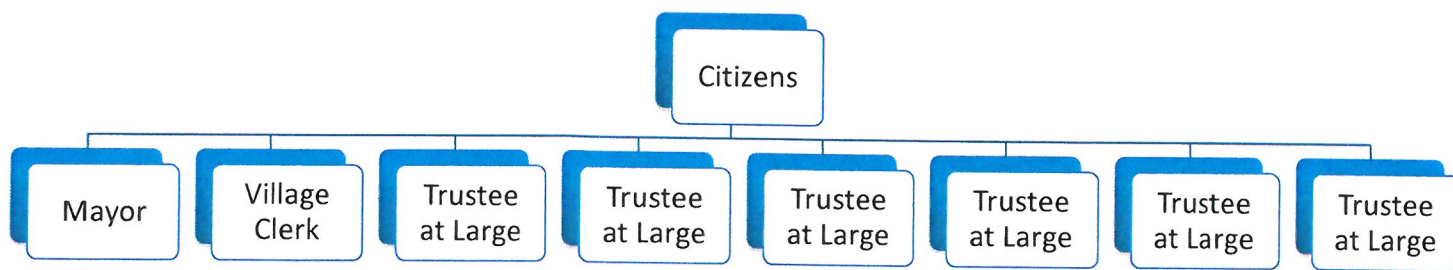
\$10,128,108



GENERAL FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|--|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 4,615,117 | \$ 5,102,652 | \$ 5,670,237 | \$ 5,355,887 | \$ 4,012,188 | \$ 4,385,045 | \$ 4,607,243 | \$ 4,667,391 |
| Revenues | 8,544,846 | 8,652,664 | 8,578,122 | 8,784,409 | 8,817,605 | 8,924,214 | 9,032,258 | 9,141,758 |
| % change | | | | 1.52% | 0.38% | 1.21% | 1.21% | 1.21% |
| Operating Expenses | 7,382,996 | 8,302,860 | 8,069,585 | 8,425,028 | 8,131,028 | 8,386,083 | 8,655,120 | 8,939,201 |
| Capital Expenses | | 1,335,552 | 559,658 | 1,399,101 | 35,928 | 37,006 | 38,116 | 39,260 |
| Transfers Out | 106,730 | 164,029 | 263,229 | 303,979 | 277,791 | 278,927 | 278,873 | 279,851 |
| Total Expenses/Transfers Out | 7,489,726 | 9,802,441 | 8,892,472 | 10,128,108 | 8,444,747 | 8,702,016 | 8,972,109 | 9,258,312 |
| % change | | | | 3.32% | -16.62% | 3.05% | 3.10% | 3.19% |
| Net Surplus (Deficit) | 1,055,120 | (1,149,777) | (314,350) | (1,343,699) | 372,857 | 222,198 | 60,148 | (116,554) |
| Ending Fund Balance | \$ 5,670,237 | \$ 3,952,875 | \$ 5,355,887 | \$ 4,012,188 | \$ 4,385,045 | \$ 4,607,243 | \$ 4,667,391 | \$ 4,550,837 |
| Daily Operating Cost | \$ 20,227 | \$ 22,748 | \$ 22,108 | \$ 23,082 | \$ 22,277 | \$ 22,976 | \$ 23,713 | \$ 24,491 |
| # Days Fund Balance Reserve | 280 | 174 | 242 | 174 | 197 | 201 | 197 | 186 |
| # Days Reserve Objective | 120 | 120 | 120 | 120 | 120 | 120 | 120 | 120 |
| Prior Year Adopted Budget Reserve Days | | | 174 | 146 | 107 | 50 | 30 | 7 |

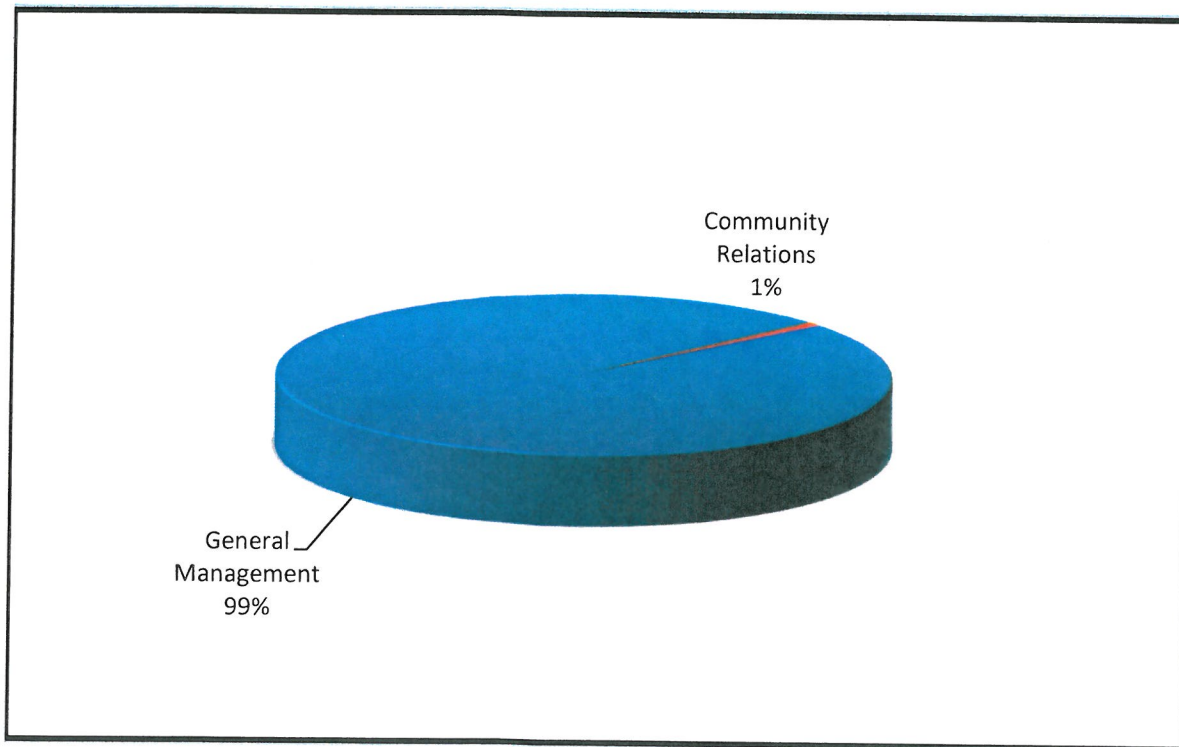
Village of Willowbrook Village Board & Clerk Organization Chart



The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Mayor serves as the chairperson at Board meetings and appoints various Committee Members. The six-member Board of Trustees are elected at large on a staggered four-year term. The Village Clerk is an elected position that is responsible for maintaining records for the Village.

Village Board and Clerk Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|--------------------|----------------------|------------------------------|------------------------------|
| 410 | General Management | \$ 62,163 | \$ 61,814 |
| 420 | Community Relations | 500 | 500 |
| 425 | Capital Improvements | - | - |
| 430 | Contingencies | - | - |
| | Total | <u>\$ 62,663</u> | <u>\$ 62,314</u> |
| Percent Difference | | | -0.56% |

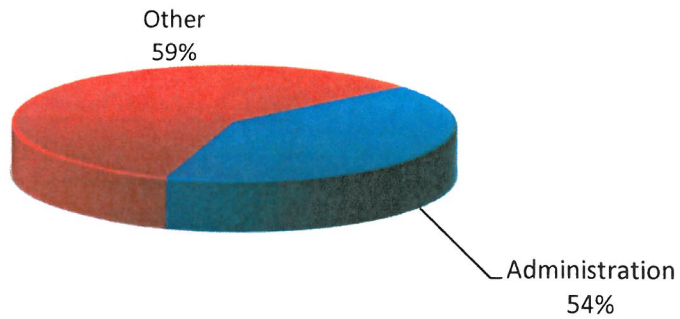


VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--|-------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 01 - GENERAL FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 05-VILLAGE BOARD & CLERK | | | | | | |
| 01-05-400-147 | EMPLOYEE BENEFITS - MEDICARE | 687 | 687 | 687 | | |
| 01-05-400-161 | SOCIAL SECURITY/FICA | 2,939 | 2,939 | 2,939 | | |
| 01-05-410-101 | SALARIES PRESIDENT & VILLAGE BOARD | 40,200 | 40,200 | 40,200 | | |
| 01-05-410-125 | SALARY - VILLAGE CLERK | 7,200 | 7,200 | 7,200 | | |
| 01-05-410-141 | LIFE INS BENEFIT -APPOINTED/ELECTED | 905 | 1,300 | 1,300 | 395 | 43.65 |
| 01-05-410-201 | PHONE - TELEPHONES | 750 | 750 | 720 | (30) | (4.00) |
| 01-05-410-301 | OFFICE SUPPLIES | 760 | 750 | 750 | (10) | (1.32) |
| 01-05-410-302 | PRINTING & PUBLISHING | | | | | |
| 01-05-410-303 | FUEL/MILEAGE/WASH | 100 | 100 | 100 | | |
| 01-05-410-304 | SCHOOLS/CONFERENCES/TRAVEL | 5,190 | 5,190 | 5,310 | 120 | 2.31 |
| 01-05-410-305 | STRATEGIC PLANNING | | | | | |
| 01-05-410-307 | FEES/DUES/SUBSCRIPTIONS | 1,952 | 1,952 | 2,008 | 56 | 2.87 |
| 01-05-410-308 | WELLNESS | 1,480 | 1,480 | 600 | (880) | (59.46) |
| 01-05-410-311 | POSTAGE & METER RENT | | | | | |
| 01-05-410-315 | COPY SERVICES | | | | | |
| 01-05-420-365 | PUBLIC RELATIONS | 500 | | 500 | | |
| 01-05-420-367 | APPRECIATION DINNERS | | | | | |
| 01-05-420-368 | VILLAGE ANNIVERSARY CELEBRATION | | | | | |
| 01-05-425-611 | FURNITURE & OFFICE EQUIPMENT | | | | | |
| 01-05-425-641 | EDP EQUIPMENT | | | | | |
| 01-05-430-799 | CONTINGENCIES | | | | | |
| Totals for dept 05-VILLAGE BOARD & CLERK | | 62,663 | 62,548 | 62,314 | (349) | (0.56) |

**Board of Police Commissioners Budget
Fiscal Year 2016-17**

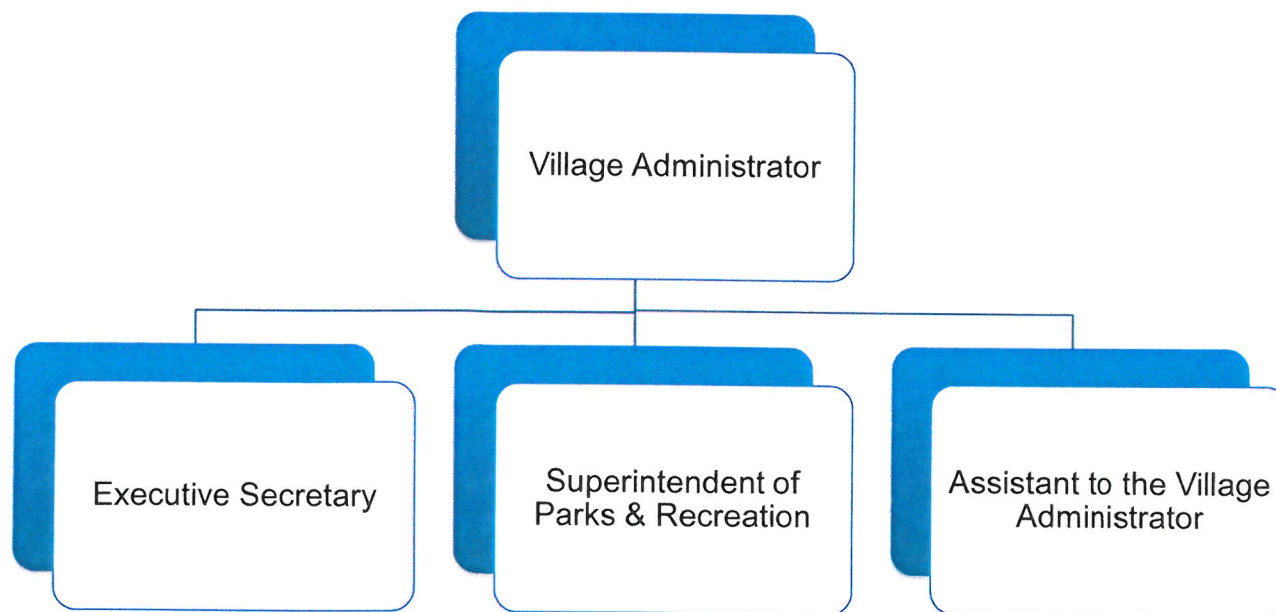
| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|----------------|--------------------|------------------------------|------------------------------|
| 435 | Administration | \$ 13,165 | \$ 9,165 |
| 440 | Other | 9,000 | 13,200 |
| 445 | Contingencies | - | - |
| | Total | <u>\$ 22,165</u> | <u>\$ 22,365</u> |
| | Percent Difference | | 0.90% |



VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--|-------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 07-BOARD OF POLICE COMMISSIONERS | | | | | | |
| 01-07-435-104 | PART TIME - CLERICAL | 500 | | 500 | | |
| 01-07-435-148 | LIFE INS BENEFIT -APPOINTED/ELECTED | 565 | 350 | 565 | | |
| 01-07-435-239 | FEES - BOPC ATTORNEY | 10,000 | 500 | 6,000 | (4,000) | (40.00) |
| 01-07-435-301 | OFFICE SUPPLIES | 100 | | 100 | | |
| 01-07-435-302 | PRINTING & PUBLISHING | 1,000 | 100 | 1,000 | | |
| 01-07-435-304 | SCHOOLS/CONFERENCES/TRAVEL | | 140 | | | |
| 01-07-435-307 | FEES/DUES/SUBSCRIPTIONS | 500 | 605 | 500 | | |
| 01-07-435-311 | POSTAGE & METER RENT | 500 | 100 | 500 | | |
| 01-07-440-541 | EXAMS - PHYSICAL AGILITY | | | | | |
| 01-07-440-542 | EXAMS - WRITTEN | 4,000 | | 8,000 | 4,000 | 100.00 |
| 01-07-440-543 | EXAMS - PHYSICAL | 500 | 810 | 700 | 200 | 40.00 |
| 01-07-440-544 | EXAMS - PSYCHOLOGICAL | 3,500 | 3,500 | 3,500 | | |
| 01-07-440-545 | EXAMS - POLYGRAPH | 1,000 | 720 | 1,000 | | |
| 01-07-445-799 | CONTINGENCIES | | | | | |
| Totals for dept 07-BOARD OF POLICE COMMISSIONERS | | 22,165 | 6,825 | 22,365 | 200 | 0.90 |

Village of Willowbrook
Administration
Organizational Chart



The Village Administrator provides overall direction and administration of policies and procedures established by the Mayor and Board of Trustees. The Administrator coordinates the activities of all Village departments and formulates policies, goals and objectives in conjunction with the department directors. Services provided include: executing Board policies and objectives, agendas, research, and intergovernmental relations; formulating, monitoring, and coordinating communication programs; responding to citizens requests for information and assistance; developing programs that increase employee morale, motivation, and productivity and preparing the annual operating budget and five-year long range plan.

Administration Department
Fiscal Year 2016-17 Goals and Objectives

1. Support and advance the initiatives of the Village Board of Trustees:
 - Participate in professional organizations and related initiatives as time permits.
 - Pursue Village legislative initiatives through membership in DuPage Mayors and Managers Conference, Metropolitan Mayors Caucus, DuPage County Mayor's Meetings, and West Central Municipal Conference. The DuPage Mayors and Managers Conference (DMMC) is the primary Council of Government (COG) representing Willowbrook. Willowbrook participation in DMMC committees to include:
 - Legislative Committee (Mayor Trilla)
 - Manager's Committee (Administrator Halik)
 - Regulatory Issues Committee (Administrator Halik)
 - Transportation Technical Committee (Administrator Halik)
 - Public Works Directors Workgroup (Administrator Halik)
 - Continue the practice of aggressively pursuing available grant opportunities to reduce capital expenses. The strategy of this directive includes applying for grants for work that is already planned to be completed – not projects that have not already been prioritized for completion. Consideration of applications for FY2016-17 include:
 - ComEd Safe Cities Grant Program
 - PARC Grant Program
 - Federal STP Roadway Improvement
 - ITEP Grant Program
 - CMAQ Grant Program
2. Complete Phase II of the Village's Master Facilities Plan – expansion and renovation of the Village's Police Station:
 - Phase II – Estimated \$3M renovation of the Village's police department building (funding for this project comes from bond proceeds). This project includes a building expansion and comprehensive updating of equipment.
3. Complete revisions of Employee Job Descriptions as needed, Employee Performance Evaluation Forms, and Employee Personnel Manual, with the assistance of the Director of Finance and an HR consultant.
4. Continue converting paper archive files to electronic files to eliminate excessive paper storage and provide for a searchable electronic storage media. This will also enable a more efficient response to FOIA requests. This would be the continuation of a multi-year project in order to scan all historical documents as the budget will allow.
5. Conduct an employee wellness program through the Village's health insurance program in November 2016.

Administration Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold)

1. Support and advance the initiatives of the Village Board of Trustees:

- Participate in professional organizations and related initiatives as time permits.

The Mayor and Village Administrator actively participated in various professional organizations and Councils of Government (e.g., DMMC, IML, the Metropolitan Mayors Caucus, and the West Central Municipal Conference). Both individuals also expanded participation in DMMC by joining various committees to assist in furthering the goals of the organization.

- Pursue Village legislative initiatives through membership in DuPage Mayors and Managers Conference, Metropolitan Mayors Caucus, DuPage County Mayor's Meetings, and West Central Municipal Conference.

Mayor Trilla joined the DuPage Mayors and Managers Conference Legislative Committee in an effort to provide feedback to the group when forming positions on proposed state legislation, and to prompt new state legislation.

- Continue the practice of aggressively pursuing available grant opportunities to reduce capital expenses. The strategy of this directive includes applying for grants for work that is already planned to be completed – not projects that have not already been prioritized for completion. Applications for FY2015-16 include:

- ComEd Safe Cities Grant Program

The Village submitted an application for this grant. However, our request was not chosen to receive funding.

- Illinois DCEO Grant Opportunities

In the Spring of 2015, the Village received notification that our existing grants through this grant administrator had been suspended due to the lack of an approved state budget. In addition, no further grants were being issued through this program until the state budget crisis was resolved.

- Illinois Clean Energy (ICE) Grant

The Village was awarded a grant through this program to replace the outdated and inefficient office lighting within the Village Hall. In addition, funding was also received through this program to replace outdated and energy inefficient street lighting throughout town.

Administration Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold) (continued)

- Federal STP Roadway Improvement

The Village submitted two (2) applications for grant funding from this program. One (1) of them ranked high enough to be approved for funding – the reimbursement of 75% of the cost to illuminate the intersection of Kingery Highway (Illinois State Route 83) and 63rd Street. The design of this improvement is underway and is scheduled to be bid in summer of 2017.

2. Commence with Phase II and Phase III of the Village's Master Facilities Plan:

- Phase II – Estimated \$2M renovation of the Village's police department building (funding for this project comes from bond proceeds). This project includes a building expansion and comprehensive updating of equipment.

Due to plan changes and design delays experienced, this project is now estimated to cost close to \$3M and was not put out to public bid until August 15, 2016. Bids are due by September 12, 2016 at which time the project will commence in the fall of 2016. The project should be completed by the fall of 2017.

- Phase III – Interior renovation of an existing 7,100 square foot office building to serve as the Village's first Community Resource Center (CRC) for park & recreation department use. This building was acquired in December 2013.

This project was put on hold as the building was determined to be able to serve as a suitable temporary police station until the above referenced project is completed. Once the police station expansion/remodeling project is completed, and police personnel move back into the building, the design of the CRC project will continue.

3. Complete revisions of Employee Job Descriptions, Employee Performance Evaluation Forms, and Employee Personnel Manual, with the assistance of new Director of Finance position and an HR consultant.

This project has not yet been completed due to the need to complete other priority work. All non-police employees will receive 6-month performance evaluations from their supervisors, utilizing the existing Employee Performance Evaluation Form, in November 2016.

4. Continue converting paper archive files to electronic files to eliminate excessive paper storage and provide for a searchable electronic storage media. This will also enable a more efficient response to FOIA requests. This would be the continuation of a multi-year project

The position of Deputy Village Clerk is responsible for determining how many such files are sent to the vendor for scanning, given budget considerations.

Administration Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold) (continued)

5. Conduct an employee wellness program through the Village's health insurance program and an elected official wellness program through the Edward Heart Hospital in the fall of 2015.

Arrangements with Edward Heart Hospital, Naperville, were made to enable elected officials to participate in a voluntary wellness examination in the fall of 2015. The 2015 employee wellness program occurred on November 19, 2015 in conjunction with Darien and Burr Ridge employees.

6. Conduct the annual Community Needs Survey to continue to engage the community and receive feedback on the level of service provided.

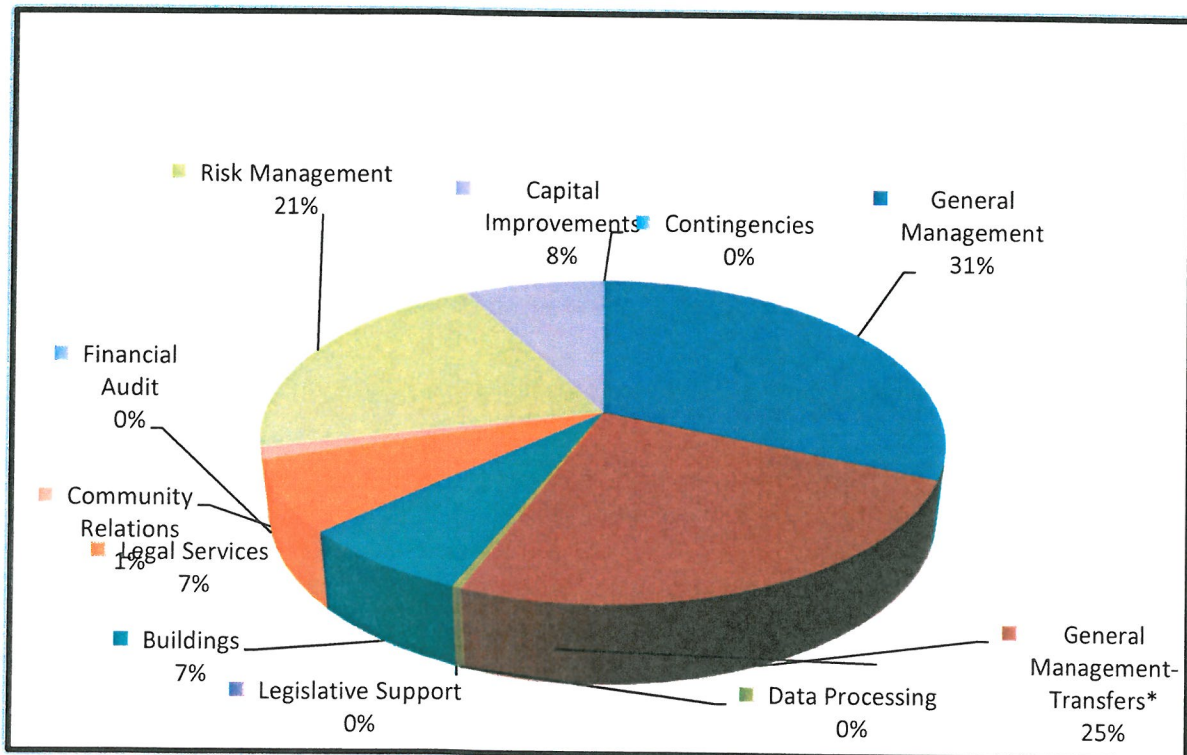
A Community Needs Survey was distributed randomly to 1,000 residents in November of 2015. Responses were compiled in February 2016. The response rate was 22.8% and the results were shared with the Village Board during the Budget Workshop held on March 16, 2016. Both the feedback contained within the surveys and the Board's direction was used to develop the FY 2016-17 Budget.

Administration Department Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|----------------|-------------------------------|------------------------------|------------------------------|
| 400/455 | General Management | \$ 664,679 | \$ 389,927 |
| 455 | General Management-Transfers* | 164,029 | 303,979 |
| 460 | Data Processing | 11,423 | 4,534 |
| 461 | Legislative Support | - | - |
| 466 | Buildings | 93,823 | 87,373 |
| 470 | Legal Services | 99,000 | 88,000 |
| 471 | Financial Audit | - | - |
| 475 | Community Relations | 10,450 | 15,200 |
| 480 | Risk Management | 248,712 | 258,754 |
| 485 | Capital Improvements | 61,469 | 99,399 |
| 490 | Contingencies | - | - |
| Total | | <u>\$ 1,353,585</u> | <u>\$ 1,247,166</u> |

* Includes transfers to other funds

Percent Difference -7.86%



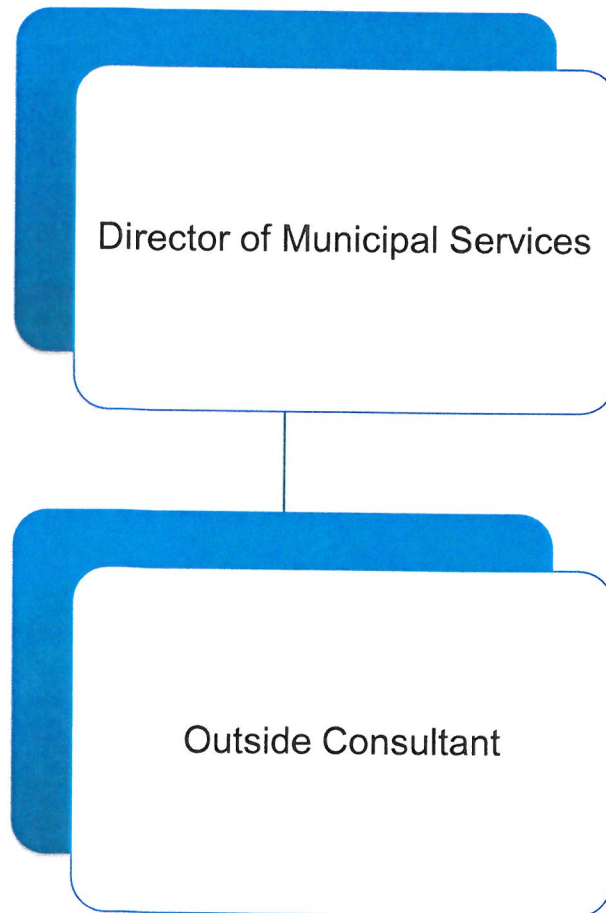
VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|------------------------|--------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 10-ADMINISTRATION | | | | | | |
| 01-10-400-147 | EMPLOYEE BENEFITS - MEDICARE | 3,202 | 3,202 | 3,426 | 224 | 7.00 |
| 01-10-400-151 | IMRF | 40,340 | 40,340 | 40,107 | (233) | (0.58) |
| 01-10-400-161 | SOCIAL SECURITY/FICA | 10,989 | 10,989 | 11,715 | 726 | 6.61 |
| 01-10-455-101 | SALARIES - MANAGEMENT STAFF | 81,034 | 81,034 | 82,929 | 1,895 | 2.34 |
| 01-10-455-102 | OVERTIME | 5,000 | 5,000 | 5,000 | | |
| 01-10-455-104 | PART TIME - CLERICAL | | | | | |
| 01-10-455-106 | ASST TO VILLAGE ADMINISTRATOR | 63,842 | 63,842 | 65,439 | 1,597 | 2.50 |
| 01-10-455-107 | ADMINISTRATIVE INTERN | 23,682 | 7,963 | 10,234 | (13,448) | (56.79) |
| 01-10-455-126 | SALARIES - CLERICAL | 70,930 | 70,930 | 72,704 | 1,774 | 2.50 |
| 01-10-455-131 | PERSONNEL RECRUITMENT | 550 | | 550 | | |
| 01-10-455-141 | EMPLOYEE BENEFIT - MEDICAL INSURANCE | 15,258 | 15,258 | 29,219 | 13,961 | 91.50 |
| 01-10-455-144 | EMPLOYEE BENEFIT - UNEMPLOYMENT INS | 330 | 330 | 213 | (117) | (35.45) |
| 01-10-455-201 | PHONE - TELEPHONES | 12,500 | 18,373 | 13,260 | 760 | 6.08 |
| 01-10-455-225 | MAINTENANCE - RADIO | | | | | |
| 01-10-455-231 | RENT - STORAGE | | | | | |
| 01-10-455-265 | CENSUS | | | | | |
| 01-10-455-266 | CODIFY ORDINANCES | 3,000 | 1,500 | 3,000 | | |
| 01-10-455-267 | DOCUMENT STORAGE | | | | | |
| 01-10-455-301 | OFFICE SUPPLIES | 10,000 | 10,000 | 10,000 | | |
| 01-10-455-302 | PRINTING & PUBLISHING | 3,000 | 3,500 | 3,000 | | |
| 01-10-455-303 | FUEL/MILEAGE/WASH | 2,800 | 1,632 | 2,800 | | |
| 01-10-455-304 | SCHOOLS/CONFERENCES/TRAVEL | 3,340 | 5,116 | 5,116 | 1,776 | 53.17 |
| 01-10-455-305 | STRATEGIC PLANNING | | | 2,000 | 2,000 | |
| 01-10-455-307 | FEES/DUES/SUBSCRIPTIONS | 15,010 | 15,010 | 15,010 | | |
| 01-10-455-311 | POSTAGE & METER RENT | 6,955 | 6,955 | 6,955 | | |
| 01-10-455-315 | COPY SERVICE | 4,000 | 4,000 | 4,000 | | |
| 01-10-455-355 | COMMISSARY PROVISION | 2,000 | 1,500 | 1,500 | (500) | (25.00) |
| 01-10-455-409 | MAINTENANCE - VEHICLES | 1,000 | 1,000 | 1,000 | | |
| 01-10-455-410 | MAINTENANCE - VEHICLE ENGINES | | | | | |
| 01-10-455-411 | MAINTENANCE - EQUIPMENT | 750 | 750 | 750 | | |
| 01-10-455-505 | CASH - OVER OR SHORT | | | | | |
| 01-10-455-513 | SALES TAX REBATE- TOWN CENTER | 285,167 | 285,167 | | (285,167) | (100.00) |
| 01-10-455-520 | TELECOM SETTLEMENT - IDOR | | | | | |
| 01-10-460-212 | EDP SOFTWARE | 7,473 | 7,143 | 3,784 | (3,689) | (49.36) |
| 01-10-460-213 | GIS | | | | | |
| 01-10-460-263 | MAINTENANCE - OFFICE MACHINES | | | | | |
| 01-10-460-305 | PERSONNEL TRAINING | 250 | | 250 | | |
| 01-10-460-306 | CONSULTING SERVICES | 3,200 | 3,446 | | (3,200) | (100.00) |
| 01-10-460-331 | OPERATING SUPPLIES | 500 | | 500 | | |
| 01-10-465-243 | FEES - TRAFFIC CONSULTANT | | | | | |
| 01-10-465-245 | FEES - ENGINEERING | | | | | |
| 01-10-465-246 | FEES - ARCHITECT | | | | | |
| 01-10-466-228 | MAINTENANCE - BUILDING | 58,773 | 58,773 | 58,773 | | |
| 01-10-466-235 | NICOR GAS (7760 QUINCY) | 5,250 | 5,250 | 5,250 | | |
| 01-10-466-236 | NICOR GAS (835 MIDWAY) | 4,000 | 4,000 | 4,000 | | |
| 01-10-466-237 | NICOR GAS (825 MIDWAY) | 1,250 | 1,250 | 1,250 | | |
| 01-10-466-240 | ENERGY/COMED (835 MIDWAY) | 4,250 | 3,000 | 3,000 | (1,250) | (29.41) |
| 01-10-466-241 | ENERGY/COMED (825 MIDWAY) | 500 | 500 | 500 | | |
| 01-10-466-250 | SANITARY (7760 QUINCY) | 300 | 300 | 300 | | |
| 01-10-466-251 | SANITARY (835 MIDWAY) | 300 | 400 | 400 | 100 | 33.33 |
| 01-10-466-252 | SANITARY (825 MIDWAY) | 300 | 200 | 200 | (100) | (33.33) |
| 01-10-466-293 | LANDSCAPE - VILLAGE HALL | 7,500 | 2,500 | 5,500 | (2,000) | (26.67) |
| 01-10-466-351 | BUILDING MAINTENANCE SUPPLIES | 11,400 | 8,000 | 8,000 | (3,400) | (29.82) |
| 01-10-466-385 | SANITARY USER CHARGE | | 200 | 200 | 200 | |
| 01-10-470-239 | FEES - VILLAGE ATTORNEY | 80,000 | 70,000 | 75,000 | (5,000) | (6.25) |
| 01-10-470-241 | FEES - SPECIAL ATTORNEY | 4,000 | 3,000 | 3,000 | (1,000) | (25.00) |
| 01-10-470-242 | FEES - LABOR COUNSEL | 15,000 | 5,000 | 10,000 | (5,000) | (33.33) |
| 01-10-471-252 | FINANCIAL SERVICES | | | | | |
| 01-10-471-253 | CONSULTING FEES | | | | | |
| 01-10-475-365 | PUBLIC RELATIONS | 4,250 | 10,000 | 10,000 | 5,750 | 135.29 |

VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|-----------------------------------|---------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| 01-10-475-366 | NEWSLETTER | 3,500 | 1,500 | 2,000 | (1,500) | (42.86) |
| 01-10-475-367 | APPRECIATION DINNERS | | | | | |
| 01-10-475-368 | DINNER DANCE | | | | | |
| 01-10-475-369 | HOME PAGE | | | | | |
| 01-10-475-370 | MEALS-ON-WHEELS | 1,500 | 1,500 | 2,000 | 500 | 33.33 |
| 01-10-475-372 | SENIOR CITIZEN TAXI PROGRAM | 1,200 | 1,200 | 1,200 | | |
| 01-10-475-373 | COMMUNITY EVENTS | | | | | |
| 01-10-480-272 | INSURANCE - IRMA | 232,037 | 219,500 | 244,034 | 11,997 | 5.17 |
| 01-10-480-273 | SELF INSURANCE - DEDUCTIBLE | 2,500 | | 2,500 | | |
| 01-10-480-274 | INSURANCE - OTHER | | | | | |
| 01-10-480-276 | WELLNESS | 14,175 | 5,000 | 12,220 | (1,955) | (13.79) |
| 01-10-480-277 | REIMB EXP - IRMA CLAIMS | | | | | |
| 01-10-485-602 | BUILDING IMPROVEMENTS | 15,000 | 8,500 | 52,500 | 37,500 | 250.00 |
| 01-10-485-611 | FURNITURE & OFFICE EQUIPMENT | 18,500 | 18,500 | 2,500 | (16,000) | (86.49) |
| 01-10-485-625 | VEHICLES - NEW & OTHER | | | | | |
| 01-10-485-641 | EDP EQUIPMENT | 20,004 | 10,000 | 16,399 | (3,605) | (18.02) |
| 01-10-485-642 | PEG CHANNEL EQUIPMENT | 7,965 | | 8,000 | 35 | 0.44 |
| 01-10-485-643 | 9/11 ARTIFACT | | | 20,000 | 20,000 | |
| 01-10-485-651 | LAND ACQUISITION | | | | | |
| 01-10-490-799 | CONTINGENCIES | | | | | |
| 01-10-900-111 | TRANSFER TO DEBT SERVICE | 69,768 | 69,768 | 67,184 | (2,584) | (3.70) |
| 01-10-900-112 | TRANSFER TO DEBT SERVICE - 2015 | 94,261 | 93,461 | 211,795 | 117,534 | 124.69 |
| 01-10-900-114 | TRANSFER TO LAFER | | 100,000 | 25,000 | 25,000 | |
| Totals for dept 10-ADMINISTRATION | | 1,353,585 | 1,365,282 | 1,247,166 | (106,419) | (7.86) |

Village of Willowbrook
Planning & Economic Development
Organization Chart



The Planning & Economic Development Division is responsible for the economic development of the Village as well as coordinating land use, zoning and development activities, ensuring that they enhance the quality of life of the residents, preserving Village character and maintaining consistency with the Village's Comprehensive Plan. Planning staff serve as the liaison to the Plan Commission and a resource for elected and appointed officials, local businesses and the community at-large.

Planning & Economic Development Department

Fiscal Year 2016-17 Goals and Objectives

1. Economic Development

- Continue to update on a quarterly basis the Willowbrook Retail Inventory as a tool to promote local retail and fill vacancies. Develop a similar tool to serve as a database for industrial uses in town. This duty continues to be performed by the position of Assistant to the Village Administrator.
- Monitor retail vacancies and strive to maintain the Village-wide retail occupancy rate at levels or above levels experienced throughout the remainder of DuPage County. The Village mayor will monitor vacancies, in conjunction with select Village staff, and consider actions to find new businesses to fill those vacancies.
- Continue to work with the purchaser of the K-Mart property located at 840 Plainfield Road to obtain a redevelopment of the currently vacant site. The zoning entitlement process has been delayed due to the developer's need to acquire a privately owned parcel of land located north of the site to construct required traffic improvements needed to serve the development. The construction phase of the project is now estimated to begin in late 2016 and continue into 2017. Businesses to begin to open in 2018.

2. Land Planning and Zoning

- Continue to work towards completion of a comprehensive update to Title 9 (Zoning) of the Village Code of Ordinances to promote sound planning and land development and an enhanced community landscape.
- Pursue grant opportunities through the CMAP LTA program to obtain funding to complete an update of the Village's current Comprehensive Land Use Plan (1993).
- Continue to network with local and regional planning and economic development agencies to improve land planning and economic development in Willowbrook.
- Engage in discussions with the Village of Burr Ridge to extend our current boundary line agreement, which will expire in October of 2016.

Planning & Economic Development Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold)

1. Economic Development

- Continue to update on a quarterly basis the Willowbrook Retail Inventory as a tool to promote local retail and fill vacancies. Develop a similar tool to serve as a database for industrial uses in town. This duty continues to be performed by the Assistant to the Village Administrator.

The Assistant to the Village Administrator has updated the Retail Inventory on a quarterly basis. The development of a similar tool to use for industrial uses has been delayed as resources have been assigned to other priority projects. However, discussions have occurred with the administrative intern position to keep this project in que.

- Monitor retail vacancies and strive to maintain the Village-wide retail occupancy rate above 90%. The Village mayor will monitor vacancies, in conjunction with select Village staff, and consider actions to find new businesses to fill those vacancies.

Given the current state of the economy, it was decided that a 90% target occupancy rate throughout town may be unrealistic at the present time. In lieu of that figure, it was agreed that the Village's occupancy rate target should be compared to the business occupancy rate throughout the remainder of DuPage County. The Village Mayor has continued to be actively involved in our economic development efforts.

- Continue to work with the purchaser of the K-Mart property located at 840 Plainfield Road to obtain a redevelopment of the currently vacant site. The zoning entitlement process has been delayed due to the developer's need to identify the scope of required traffic improvements needed to serve the development. The project is now to begin in the spring of 2016 with businesses to begin to open in late 2016 or early 2017.

This project continues to experience delays, and as a result, the zoning entitlement for the project has still not been approved. The developer needs to acquire a privately owned parcel of land located north of the site to construct required traffic improvements needed to serve the development. The construction phase of the project is now estimated to begin in late 2016 and continue into 2017. Businesses to begin to open in 2018.

Planning & Economic Development Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold) (continued)

2. Land Planning and Zoning

- Continue to work towards completion of a comprehensive update to Title 9 (Zoning) of the Village Code of Ordinances to promote sound planning and land development and an enhanced community landscape.

This project is ongoing, but has been delayed due to the increase in zoning and planning applications. In the interim, individual zoning code amendments are processed as needed to enable projects to move forward as desired.

- Pursue grant opportunities through the CMAP LTA program to obtain funding to complete an update of the Village's current Comprehensive Land Use Plan (1993).

Although staff has attempted to secure LTA funding to assist in completing an update of the Village's current Comprehensive Land Use Plan, our application was not selected to receive funding. Staff will continue to stay in contact with CMAP in an effort to determine when the next grant cycle will be announced.

- Continue to network with local and regional planning and economic development agencies to improve land planning and economic development in Willowbrook.

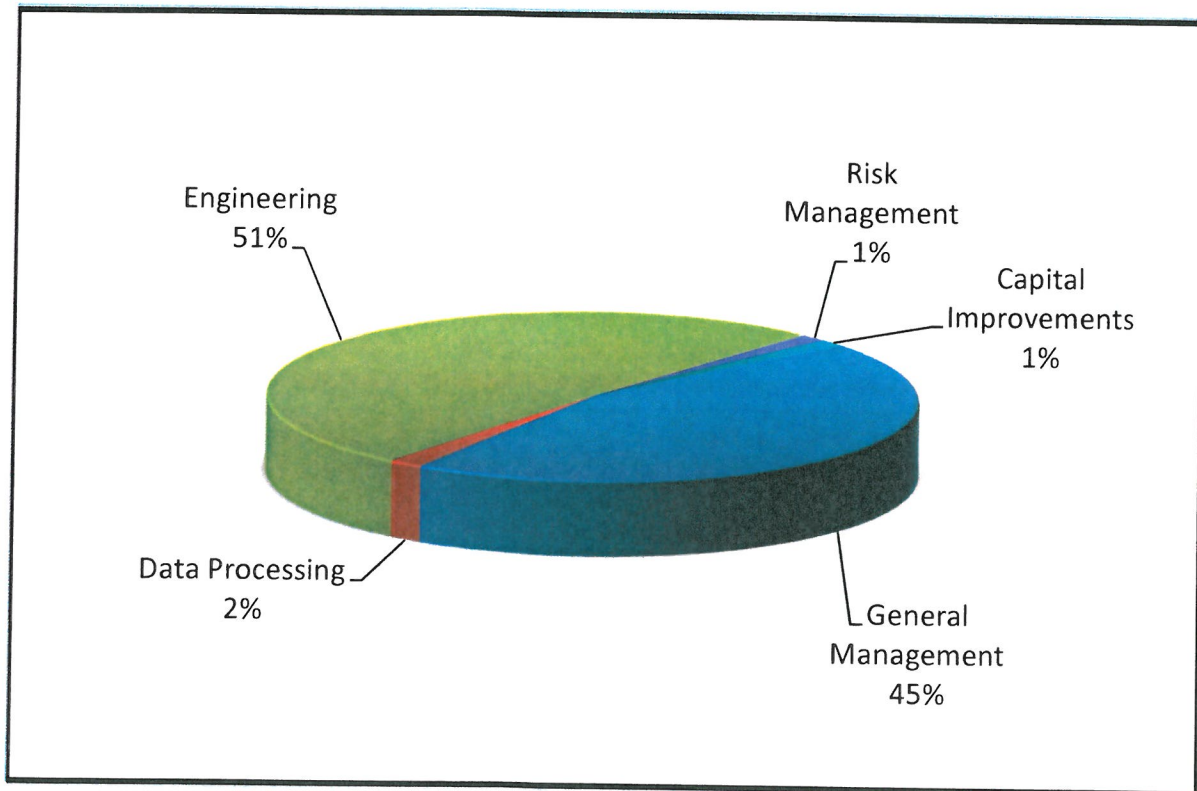
The Village's prior planning consultant, Jo Ellen Charlton, has left the planning firm WBK Associates. Our newly assigned planning consultant from WBK will need to build new professional relations with surrounding jurisdictions. This is underway.

Planning & Economic Development Department Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 400/510 | General Management | \$ 80,552 | \$ 85,957 |
| 515 | Data Processing | 2,000 | 3,300 |
| 520 | Engineering | 94,100 | 97,450 |
| 535 | Risk Management | 2,500 | 2,500 |
| 540 | Capital Improvements | 2 | 2,400 |
| 544 | Contingencies | - | - |
| Total | | <u>\$ 179,154</u> | <u>\$ 191,607</u> |

Percent Difference

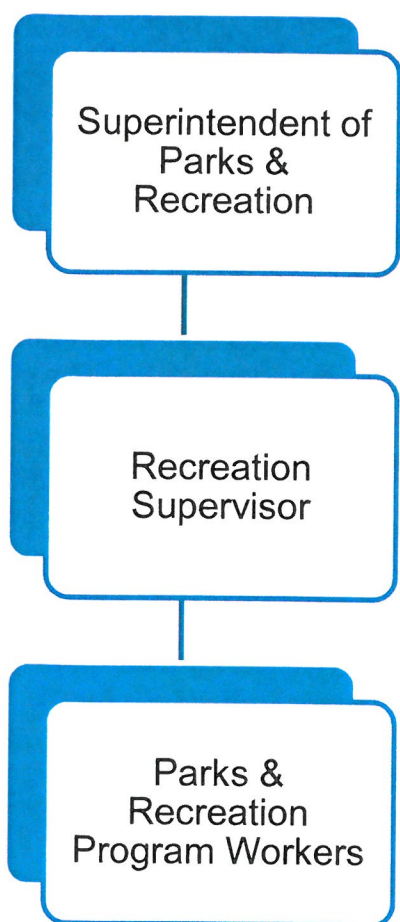
6.95%



VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 15-PLANNING & ECONOMIC DEVELOPMENT | | | | | | |
| 01-15-400-147 | EMPLOYEE BENEFITS - MEDICARE | 394 | 394 | 424 | 30 | 7.61 |
| 01-15-400-151 | IMRF | 4,967 | 4,967 | 5,194 | 227 | 4.57 |
| 01-15-400-161 | SOCIAL SECURITY/FICA | 1,686 | 1,686 | 1,815 | 129 | 7.65 |
| 01-15-510-101 | SALARIES- PERMANENT EMPLOYEES | | | | | |
| 01-15-510-102 | OVERTIME | 500 | 500 | 500 | | |
| 01-15-510-104 | PART TIME - CLERICAL | | | | | |
| 01-15-510-126 | SALARIES - CLERICAL | 26,689 | 26,689 | 28,775 | 2,086 | 7.82 |
| 01-15-510-141 | EMPLOYEE BENEFITS - MEDICAL INSURANCE | 9,096 | 9,096 | 9,313 | 217 | 2.39 |
| 01-15-510-144 | EMPLOYEE BENEFITS - UNEMPLOYMENT INS | 55 | 55 | 36 | (19) | (34.55) |
| 01-15-510-201 | TELEPHONES | | | | | |
| 01-15-510-231 | RENTAL - STORAGE | | | | | |
| 01-15-510-232 | CONSULTANTS - DESIGN & OTHER | 31,500 | | 31,500 | | |
| 01-15-510-301 | OFFICE SUPPLIES | 200 | 200 | 200 | | |
| 01-15-510-302 | PRINTING & PUBLISHING | 3,000 | 3,000 | 3,000 | | |
| 01-15-510-303 | FUEL/MILEAGE/WASH | | | | | |
| 01-15-510-304 | SCHOOLS/CONFERENCES/TRAVEL | | | 2,500 | 2,500 | |
| 01-15-510-307 | FEES/DUES/SUBSCRIPTIONS | 400 | 800 | 800 | 400 | 100.00 |
| 01-15-510-311 | POSTAGE & METER RENT | 750 | 750 | 750 | | |
| 01-15-510-335 | CAMERA SUPPLIES | | | | | |
| 01-15-510-340 | PLAN COMMISSION COMPENSATION | 815 | 650 | 650 | (165) | (20.25) |
| 01-15-510-401 | OPERATING EQUIPMENT | 500 | 500 | 500 | | |
| 01-15-510-409 | MAINTENANCE - VEHICLES | | | | | |
| 01-15-510-411 | MAINTENANCE - RADIO EQUIPMENT | | | | | |
| 01-15-515-212 | EDP SOFTWARE | | | 450 | 450 | |
| 01-15-515-263 | EDP EQUIPMENT MAINTENANCE | | | | | |
| 01-15-515-305 | EDP PERSONNEL TRAINING | 500 | | 1,350 | 850 | 170.00 |
| 01-15-515-306 | CONSULTING SERVICES | 1,500 | 1,500 | 1,500 | | |
| 01-15-515-401 | EDP OPERATING EQUIPMENT | | | | | |
| 01-15-520-229 | RENT - MEETING ROOM | 150 | 150 | 250 | 100 | 66.67 |
| 01-15-520-245 | FEES - ENGINEERING | 3,000 | 3,000 | 3,000 | | |
| 01-15-520-246 | FEES - COURT REPORTER | 2,500 | 2,000 | 2,000 | (500) | (20.00) |
| 01-15-520-247 | REIMB EXP - ENGINEERING | | | | | |
| 01-15-520-254 | PLAN REVIEW - ENGINEERING | 12,500 | 10,000 | 10,000 | (2,500) | (20.00) |
| 01-15-520-255 | PLAN REVIEW - STRUCTURAL | | | | | |
| 01-15-520-257 | PLAN REVIEW - PLANNER | 68,750 | 75,000 | 75,000 | 6,250 | 9.09 |
| 01-15-520-258 | PLAN REVIEW - TRAFFIC CONSULTANT | 7,200 | 7,200 | 7,200 | | |
| 01-15-535-273 | SELF INSURANCE - DEDUCTIBLE | 2,500 | | 2,500 | | |
| 01-15-540-611 | FURNITURE & OFFICE EQUIPMENT | | | | | |
| 01-15-540-625 | VEHICLES - NEW & OTHER | | | | | |
| 01-15-540-641 | EDP NEW EQUIPMENT | 2 | | 2,400 | 2,398 | 119,900.00 |
| 01-15-544-799 | CONTINGENCIES | | | | | |
| Totals for dept 15-PLANNING & ECONOMIC DEVELOPMENT | | 179,154 | 148,137 | 191,607 | 12,453 | 6.95 |

Village of Willowbrook
Parks and Recreation
Organization Chart



The Parks & Recreation Department is responsible for the administration of the recreational activities offered by the Village of Willowbrook, the coordination of maintenance of the Village park facilities and for the planning of future recreational facilities and services.

Parks & Recreation Department

The Parks & Recreation Department is responsible for the administration of the recreational activities offered by the Village, the coordination of maintenance of the park facilities and the planning of future recreational facilities and services. With the assistance of the Parks & Recreation Commission, the Department will:

- 1) Develop a recreation program that attempts to meet the needs of all age groups.
- 2) Provide promotional material through three seasonal brochures, the Village web page, Village newsletters, flyers and press releases.
- 3) Optimize recreational opportunities through partnerships with other agencies.
- 4) Provide professional support to the Gateway Special Recreation Association.
- 5) Coordinate projects with Village Staff and independent contractors.
- 6) Develop plans for upgrading existing facilities.
- 7) Coordinate and monitor the use of park facilities by community groups and the general public.
- 8) Maintain records for recreation programming, park maintenance and long-range planning.

Fiscal Year 2016-17 Goals and Objectives & Fiscal Year 2015-16 Goals and Accomplishments

Goal: To optimize recreational opportunities for Village residents.

- *Continue working with nearby recreation agencies, school districts and youth groups to serve Village residents.* The Village continues to work with several local recreation agencies to provide programs to Village residents. These agencies include: the Burr Ridge Park District, the Oak Brook Park District, the Pleasantdale Park District and the Village of Hinsdale Parks and Recreation Department. In August 2015 we entered into an Intergovernmental agreement with the Burr Ridge Park District, for them to take over programming until the renovation of the Community Resource Building in 2018.
- *Publicize the recreational opportunities that are available to Willowbrook residents by sending out three seasonal fun guides, distributing flyers as needed and posting banners about upcoming special events.* In addition to the three fun guides which are sent out in conjunction with Burr Ridge, information was also posted on the Gower School District and the Village websites. Banners were also created and hung at our parks for the Annual Holiday Party, Easter Egg Hunt, Community Yard Sale, Touch a Truck and 5K events. New this year, postcards were mailed to the residents to promote the Holiday Party & 5K run/walk/community fair. The Easter Egg Hunt, Holiday Party & 5K all showed increases in attendance.
- *Coordinate park facility use by community & youth organizations and the general public.* There were 28 park permits issued in the winter/spring, summer and fall of 2015. The Village continues to provide field space for BRW girls' softball, Our Lady of Peace football, and the American Youth Soccer Organization (AYSO).
- *Submit at least one grant proposal for a Parks and Recreation related project.* The Village commenced engineering on the Open Space and Land Acquisition Development (OSLAD) \$400,000 grant-funded project for Willow Pond Park, however further work was put on hold due to a mandate by the Governor's office of the State of Illinois. All state grants are suspended until further notice.
- *Secure Sponsorships for Park and Recreation related events to help offset direct operating costs.* The Village continues to have a good working relationship with local businesses that help sponsor and donate towards recreation programs and special events. Donations for two of our biggest events, the Holiday Party & 5K increased, due to new sponsors. The Village is working on a plan to make it easier for businesses to donate to events instead of sending out letters for every event.

**Fiscal Year 2016-17 Goals and Objectives &
Fiscal Year 2015-16 Goals and Accomplishments (Continued)**

Goal: To work cooperatively with the Municipal Services Department to maintain Village parks.

- *Meet with public works department on a continual basis to discuss the completion of playground and park related maintenance tasks.* Meetings are held on a regular basis to discuss park related issues. A calendar system was implemented to note when parks would be reserved for parties and thus need post-event inspection and clean-up.
- *Assist in the supervision of contractors who perform maintenance services tasks in park facilities.* This goal is ongoing.
- *Coordinate completion of capital improvement projects.* Engineering work commenced on Willow Pond Park in FY 2014-15, however was suspended as noted above. Planning was also started on the Community Resource Building. A conceptual drawing of the interior was approved by the Parks & Recreation Commission.

Goal: To assist the Parks & Recreation Commission in the development of meeting the long-range recreational needs of Village residents.

- *Provide input in the development of various park capital improvement projects.* The Parks & Recreation Commission reviews the 2013-2017 Park Master Plan on a continual basis and updated the plan through FY 2019-20.
- *Obtain resident input about Parks and Recreation Department through Village wide survey.* Reviewed the Village Community Needs survey responses regarding parks and recreation, and gathered information on the types of programs the residents of the Village want.

Goal: Maintain and improve Village parks that are safe, accessible and attractive to visitors.

- Secured SWAP (DuPage County Sheriff's Alternative Work Program) to assist the Public Works Department in Village parks by clearing brush, dead branches and weeds and painting shelters and park storage buildings.
- The Village is working with local Eagle Scout candidates on projects to improve the parks.

PARKS & RECREATION DEPARTMENT

Seasonal Number Comparisons

In order to measure of the success of the Parks and Recreation Department in achieving its goal *of optimizing recreational opportunities for Village residents*, the department analyzes the enrollment trends in the various programs offered by the Village, thereby continuing programs that are highly utilized and focusing efforts towards revamping or developing new programs. The following table illustrates the enrollment figures of the Village park programs over the past five years, with programs that were not offered in a year greyed out:

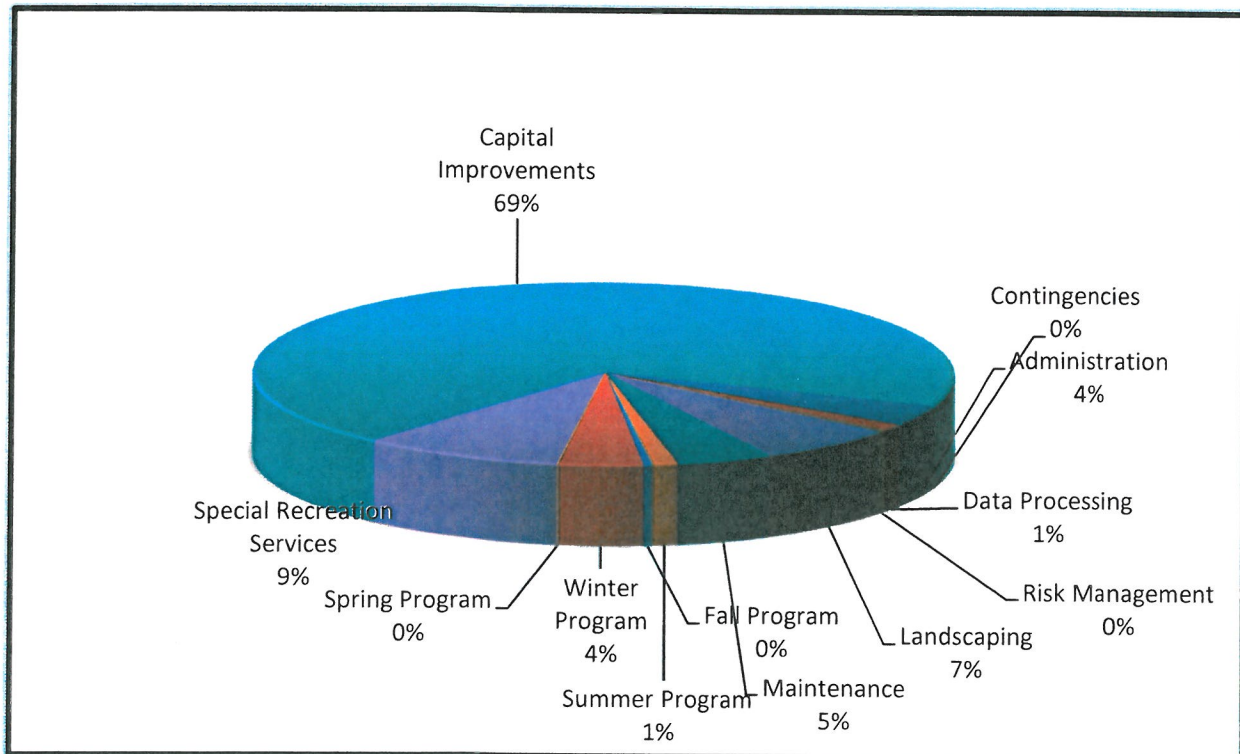
| Program | 2011 Total Enrollment | 2012 Total Enrollment | 2013 Total Enrollment | 2014 Total Enrollment | 2015 Total Enrollment |
|-------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Adult Karate | 1 | 2 | 5 | 3 | |
| Adult Taekwondo | 4 | 0 | 0 | 0 | |
| Aquatic Cardio | | | | 1 | |
| Babysitters Clinic | 12 | 16 | 21 | 24 | |
| Ballroom Dance | | | 6 | 14 | |
| Bingo | | 24 | 0 | | |
| Co Rec Softball | 14 teams | 14 teams | 14 teams | 14 teams | 14 teams |
| Computers for Seniors | | 6 | 6 | 4 | |
| Cell Phone Tablet | | | 10 | 10 | |
| Introductory Computer Classes | | | 17 | 0 | |
| Daddy Daughter Event | | 0 | 0 | 13 | 13 |
| Dance – Tiny Tappers | | | 0 | 1 | |
| Dance – Itty Bitty Ballet | | | | 1 | |
| Earth Day Event | | 8 | 0 | | |
| Easter Egg Hunt | 103 | 111 | 130 | 140 | 250 |
| Family Fishing Day | 22 | 0 | 15 | 7 | 6 |
| Fencing | | | 2 | 2 | |
| Fishing B-day Party | 25 | 31 | 12 | 26 | 14 |
| Fishing Derby | 0 | 19 | 15 | 21 | |
| Fishing Lessons | | | 12 | 0 | |
| Floor Hockey | | 13 | 10 | 7 | |
| Gingerbread House | | 2 | | | |
| Haunted Treasure Hunt | 8 | 0 | 0 | | |
| Holiday Party | 107 | 60 | 64 | 107 | 140 |
| Horsemanship | 6 | 3 | 1 | 2 | |
| Kids Karate | 52 | 41 | 39 | 30 | |
| Kite Fly Day | 30 | 12 | 8 | | |

| Program | 2011 Total Enrollment | 2012 Total Enrollment | 2013 Total Enrollment | 2014 Total Enrollment | 2015 Total Enrollment |
|--------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Kids Taekwondo | 19 | 12 | 8 | 3 | |
| Lacrosse | 3 | 3 | 10 | 7 | |
| Legos | | | | 1 | |
| Mat Pilates | 29 | 47 | 44 | 55 | |
| Mommy/Son Event | | | 5 | 9 | |
| Movie Night (1) | 75 | 55 | 60 | 20 | 60 |
| Movie Night (2) | 60 | 65 | 60 | | |
| Park Permits | 37 | 39 | 32 | 36 | 28 |
| Reformer Pilates | 3 | 60 | 60 | 50 | |
| Santa's Calling You | 47 | 20+ | 16 | 18 | |
| Sensible Fitness | 4 | 13 | 12 | 18 | |
| Special Recreation Fishing Day | 8 | 13 | 13 | 24 | 0 |
| Tai Chi | | 6 | 10 | 3 | |
| Tennis | 12 | 0 | | | |
| Tennis School | | | | 1 | |
| Tree Lighting Ceremony | 35 | 65 | 250 | | |
| Vehicle Fair | 60 | 80 | 300 | 300 | |
| Walking Club | 0 | | | | |
| Weight Loss Challenge | 40 | 15 | 0 | | |
| Yard Sale | | 12 | 20 | 13 | 25 |
| Yoga | 243 | 272 | 293 | 297 | |
| 5K Fun Run | N/A | N/A | N/A | 90 | 147 |
| Total Programs Offered | 165 | 200 | 231 | 209 | 13* |
| Total Registrations | 1060 | 1139 | 1580 | 1463 | 697* |

During FY 2015-16, the Village entered into an intergovernmental agreement with the Burr Ridge Park District to outsource its recreation programs while the former Village Hall/police department, where many of the programs were hosted, is undergoing renovations. As a result, the number of Village registrations declined sharply. The remaining registrations relate to special events which the Village continues to host; these are held in other parks and locations around the Village.

Parks and Recreation Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|--------------------|-----------------------------|------------------------------|------------------------------|
| 400/550 | Administration | \$ 69,764 | \$ 45,383 |
| 555 | Data Processing | 200 | 15,300 |
| 560 | Risk Management | 2,500 | 2,500 |
| 565 | Landscaping | 82,983 | 82,983 |
| 570 | Maintenance | 54,824 | 55,242 |
| 575 | Summer Program | 20,744 | 14,164 |
| 580 | Fall Program | 10,046 | 5,163 |
| 585 | Winter Program | 46,769 | 47,538 |
| 586 | Spring Program | 5,178 | 459 |
| 590 | Special Recreation Services | 113,273 | 114,712 |
| 595 | Capital Improvements | 820,001 | 861,999 |
| 599 | Contingencies | - | - |
| Total | | <u>\$ 1,226,282</u> | <u>\$ 1,245,443</u> |
| Percent Difference | | | 1.56% |



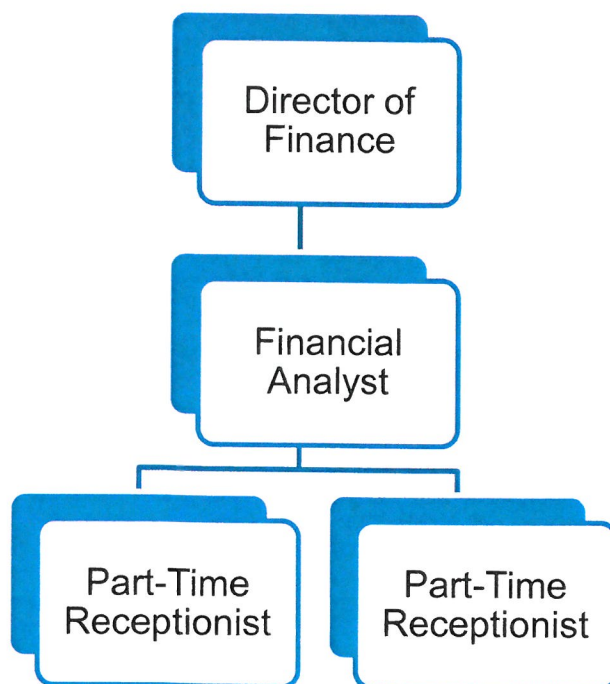
VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|----------------------------|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 20-PARKS & RECREATION | | | | | | |
| 01-20-400-147 | EMPLOYEE BENEFITS - MEDICARE | 633 | 677 | 411 | (222) | (35.07) |
| 01-20-400-151 | IMRF | 5,666 | 2,478 | 4,190 | (1,476) | (26.05) |
| 01-20-400-161 | SOCIAL SECURITY/FICA | 2,705 | 2,895 | 1,759 | (946) | (34.97) |
| 01-20-550-101 | SALARIES - PERMANENT EMPLOYEES | 36,128 | 36,128 | 27,025 | (9,103) | (25.20) |
| 01-20-550-102 | OVERTIME | | | | | |
| 01-20-550-103 | PART TIME - PROGRAM SUPERVISOR | 7,500 | 4,410 | 1,350 | (6,150) | (82.00) |
| 01-20-550-104 | PART TIME - CLERICAL | | | | | |
| 01-20-550-141 | EMPLOYEE BENEFITS - MEDICAL INSURANCE | | | | | |
| 01-20-550-144 | EMPLOYEE BENEFITS - UNEMPLOYMENT INS | 217 | 217 | 97 | (120) | (55.30) |
| 01-20-550-148 | LIFE INS BENEFIT - APPOINTED/ELECTED | 1,420 | 1,056 | 1,056 | (364) | (25.63) |
| 01-20-550-201 | EMERGENCY TELEPHONE LINE | 100 | 100 | 100 | | |
| 01-20-550-301 | OFFICE SUPPLIES | 200 | 200 | 200 | | |
| 01-20-550-302 | PRINTING & PUBLISHING | 8,360 | 3,884 | 2,360 | (6,000) | (71.77) |
| 01-20-550-303 | FUEL/MILEAGE/WASH | 266 | 6 | 266 | | |
| 01-20-550-304 | SCHOOLS/CONFERENCES/TRAVEL | 325 | 178 | 325 | | |
| 01-20-550-306 | REIMBURSE PERSONAL EXPENSES | | | | | |
| 01-20-550-307 | FEES/DUES/SUBSCRIPTIONS | 275 | 275 | 275 | | |
| 01-20-550-311 | POSTAGE & METER RENT | 5,969 | 5,969 | 5,969 | | |
| 01-20-555-212 | EDP SOFTWARE | 200 | | 300 | 100 | 50.00 |
| 01-20-555-263 | MAINTENANCE - OFFICE MACHINES | | | | | |
| 01-20-555-305 | PERSONNEL TRAINING | | | | | |
| 01-20-555-306 | CONSULTING SERVICES | | 15,000 | 15,000 | 15,000 | |
| 01-20-555-331 | OPERATING SUPPLIES | | | | | |
| 01-20-560-273 | SELF INSURANCE - DEDUCTIBLE | 2,500 | | 2,500 | | |
| 01-20-565-245 | FEES - ENGINEERING | 1,000 | 850 | 1,000 | | |
| 01-20-565-341 | PARK LANDSCAPE SUPPLIES | 15,500 | 15,500 | 15,500 | | |
| 01-20-565-342 | LANDSCAPE MAINTENANCE SERVICES | 62,983 | 63,183 | 62,983 | | |
| 01-20-565-352 | REIMB EXPENSES - MEMORIAL PROGRAM | 3,500 | | 3,500 | | |
| 01-20-570-102 | OVERTIME | 7,000 | 7,500 | 7,000 | | |
| 01-20-570-103 | PART TIME - LABOR | 10,080 | 10,080 | 10,080 | | |
| 01-20-570-232 | ENGINEERING | | | | | |
| 01-20-570-234 | RENT - EQUIPMENT | 907 | 907 | 907 | | |
| 01-20-570-279 | TRASH REMOVAL | 155 | | 155 | | |
| 01-20-570-281 | CONTRACTED MAINTENANCE | 25,132 | 32,371 | 25,550 | 418 | 1.66 |
| 01-20-570-331 | MAINTENANCE SUPPLIES | 11,350 | 4,440 | 11,350 | | |
| 01-20-570-345 | UNIFORMS | 200 | | 200 | | |
| 01-20-570-411 | MAINTENANCE - EQUIPMENT | | 660 | | | |
| 01-20-575-111 | RECREATION INSTRUCTORS | 2,253 | 2,253 | 2,253 | | |
| 01-20-575-119 | SUMMER PROGRAM MATERIALS & SERVICES | 13,949 | 10,606 | 7,244 | (6,705) | (48.07) |
| 01-20-575-232 | RENT - FACILITY | | | | | |
| 01-20-575-517 | SENIORS PROGRAM | 4,542 | | 4,667 | 125 | 2.75 |
| 01-20-580-111 | RECREATION INSTRUCTORS | 442 | | 442 | | |
| 01-20-580-118 | FALL PROGRAM MATERIALS & SERVICES | 5,062 | 535 | 54 | (5,008) | (98.93) |
| 01-20-580-232 | FACILITY RENTAL | | | | | |
| 01-20-580-517 | SENIORS PROGRAM | 4,542 | | 4,667 | 125 | 2.75 |
| 01-20-585-112 | RECREATION INSTRUCTORS | 500 | 151 | 500 | | |
| 01-20-585-121 | WINTER PROGRAM MATERIALS & SERVICES | 6,429 | 6,429 | 6,429 | | |
| 01-20-585-150 | CHILDRENS SPECIAL EVENTS - OTHER | 2,496 | 2,496 | 2,597 | 101 | 4.05 |
| 01-20-585-151 | FAMILY SPECIAL EVENT - MOVIE NIGHT | 1,321 | 1,249 | 1,361 | 40 | 3.03 |
| 01-20-585-152 | FAMILY SPECIAL EVENT - TREE LIGHTING | 7,000 | 3,700 | 7,500 | 500 | 7.14 |
| 01-20-585-153 | FAMILY SPECIAL EVENT - BACK TO SCHOOL | 3,181 | | 3,184 | 3 | 0.09 |
| 01-20-585-154 | FAMILY SPECIAL EVENT - RACE | 21,000 | | 21,000 | | |
| 01-20-585-232 | RENT - FACILITY | 300 | | 300 | | |
| 01-20-585-517 | SENIORS PROGRAM | 4,542 | | 4,667 | 125 | 2.75 |
| 01-20-586-112 | RECREATION INSTRUCTORS - SPRING | 1,800 | 289 | 289 | (1,511) | (83.94) |
| 01-20-586-121 | SPRING PROGRAM MATERIALS & SERVICES | 3,378 | | 170 | (3,208) | (94.97) |
| 01-20-590-518 | SPECIAL RECREATION ASSOC PROGRAM DUES | 35,606 | 35,606 | 37,045 | 1,439 | 4.04 |
| 01-20-590-520 | ADA RECREATION ACCOMMODATIONS | 11,175 | 11,175 | 11,175 | | |
| 01-20-590-521 | ADA PARK IMPROVEMENTS | 66,492 | 3,360 | 66,492 | | |
| 01-20-595-641 | EDP EQUIPMENT | 1 | 1 | 1,600 | 1,599 | 159,900.00 |

VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---------------------------------------|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| 01-20-595-643 | POND IMPROVEMENTS | | | | | |
| 01-20-595-691 | RECREATION EQUIPMENT | | | | | |
| 01-20-595-692 | LANDSCAPING | | | | | |
| 01-20-595-693 | COURT IMPROVEMENTS | | | | | |
| 01-20-595-694 | MAINTENANCE EQUIPMENT | | | | | |
| 01-20-595-695 | PARK IMPROVEMENTS - NEIGHBORHOOD PARK | 820,000 | | 856,189 | 36,189 | 4.41 |
| 01-20-595-696 | COMMUNITY PARK DEVELOPMENT | | | 4,210 | 4,210 | |
| 01-20-599-799 | CONTINGENCIES | | | | | |
| Totals for dept 20-PARKS & RECREATION | | 1,226,282 | 286,814 | 1,245,443 | 19,161 | 1.56 |

Village of Willowbrook
Finance
Organization Chart



The Finance Department is responsible for coordinating and directing the financial activities of the Village including: maintaining the accounting system and the related financial controls, managing revenue collections, miscellaneous billings, accounts payable, payroll, cash management and investing funds, financial reporting, and establishing and maintaining proper internal controls to safeguard Village assets. In addition, the Finance Department is responsible for the computer network administration and human resources.

The Director of Finance prepares, with the assistance of the Village Administrator and all Department Directors, the annual budget, the long-range plan and coordinates the annual independent audit.

Finance Department

Fiscal Year 2016-17 Goals and Objectives

1. Maintain public confidence in financial stability and transparency of the Village of Willowbrook by doing the following:
 - Continue to achieve the GFOA Certificate of Excellence in Financial Reporting Award
 - Annually update the 5 Year Long Range Plan and Capital Improvement Plan
 - Continue to receive an unqualified audit opinion and minimal management letter comments
 - Continue to achieve the GFOA Distinguished Budget Presentation Award
 - Assist with providing timely and accurate responses to FOIA requests
 - Ensure the timely implementation of new accounting pronouncements
 - Review and modernize existing Village financial policies.
2. Provide financial and personnel support for Village Board and staff:
 - Provide accurate and relevant reports monthly
 - Assist in timely, objective and legal resolution to personnel related matters
 - Coordinate document processing with IPBC and the Village's insurance plans
 - Implement the necessary provisions of the Affordable Care Act.
3. Maintain information technology software and hardware appropriate to the Village's needs:
 - Coordinate efforts of contractual network administrator
 - Coordinate continued upgrades of Village software and hardware
 - Research and implement an integrated time keeping software and/or modify existing time keeping policies to promote more efficient and accurate recording of employee time
 - Continue to coordinate staff training and cross-training of the new Village-wide ERP (Enterprise Resource Planning) system. In addition, recommend and draft revisions to current policies to gain efficiencies and strengthen controls over the current financial processes.
4. Assist in the submittal of drawdown requests on the low interest loan to the IEPA to complete the second phase of the water tank repainting project, and monitor the expenditures of the police department renovation that is being financed by bond proceeds. In addition, assure compliance with applicable rules, filing and timing requirements for the bond expenditures.
5. Monitor the Village's deposits and collateral and obtain a more favorable return on investment. Review and propose enhancements to the Village's investment policy.
6. Act as the liaison to the Willowbrook Police Pension Fund as its Treasurer and prepare all necessary pension calculations, quarterly reports, cash flow requirements and annual pension reports as required by state statute.

Finance Department

Fiscal Year 2015-16 Goals and Accomplishments

1. **Finances:**
 - Obtained the GFOA Certificate in Excellence in Financial Reporting Award for the fiscal year ending April 30, 2015 and an unqualified opinion on the April 30, 2015 audited financial statements. This was the twenty-seventh year the Village has received this award.
 - Obtained the GFOA Distinguished Budget Presentation Award for the May 1, 2015 - April 30, 2016 budget period. This was the Village's fourteenth award.
 - Updated the 5 Year Long Range Plan and Capital Improvement Plan.
 - Provided timely monthly financial reports to the Finance Committee, Village Board and department heads. In addition, enhanced the existing reports provided by utilizing better reporting afforded by the new ERP system.
 - Completed the timely filing of bond issuance documents on the General Obligation Alternate Revenue Source Bonds, Series 2015, as required by law.
 - Correctly implemented GASB Statement No. 67 for the Village's police pension plan in the audited financial statements ending April 30, 2015.
2. **Personnel:**
 - Managed personnel related issues including FMLA, Affordable Care Act, and the Section 125 plan provider.
 - Coordinated a payroll compliance review with an outside consultant to review the Village's payroll procedures and compliance with IRS regulations.
 - Coordinated document processing with IPBC and the Village's insurance plans.
 - Conducted the Village's open enrollment process for insurance.
 - Assisted with the retirement process of two police officers.
3. **Information Technology:**
 - Provided oversight of technology improvements including network administration.
 - Completed the implementation of the new Village-wide ERP system including modules for Accounts Payable, Building Department, Business Licensing, Cash Receipting, General Ledger, Miscellaneous Receivables, Payroll, Timesheets, Utility Billing and Work Orders.
 - Coordinated training and cross-training for employees Village-wide on the new ERP modules.
 - Began drafting instruction manuals on the new ERP modules and revising outdated data processes.
 - Implemented online bill payment that is integrated with the new ERP system.
 - Implemented a new credit card processor.
 - Created a new water bill format to coincide with the new water ERP module.
4. **Cash Management:**
 - Monitored monthly cash and investment balances to ensure adequate collateral was maintained.
 - Monitored progress of IMET recovery efforts.

Finance Department

Fiscal Year 2015-16 Goals and Accomplishments (Continued)

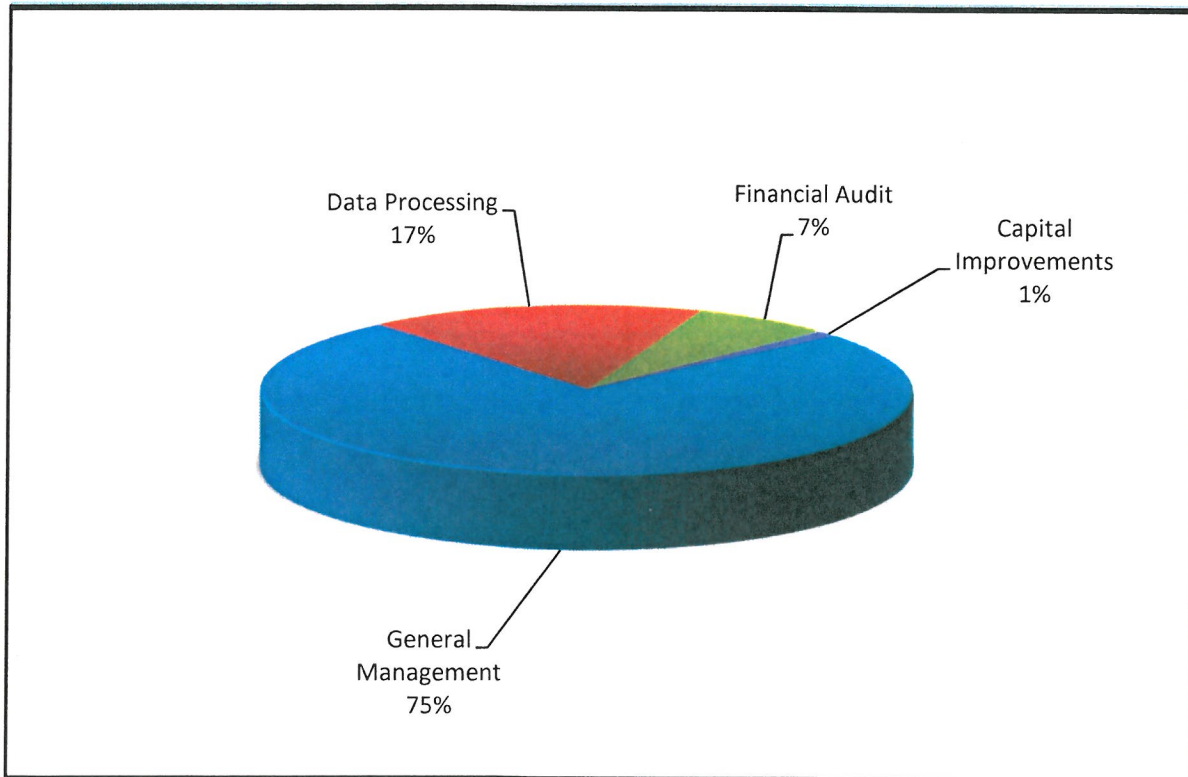
5. Police Pension:
 - Attended quarterly meetings of the Village's Police Pension Board.
 - Prepared pension calculations and increases for retired/disabled officers.
 - Monitored and reported on monthly cash flow requirements.
 - Prepared monthly investment reports.
 - Prepared annual reports to the Fund as required by state statute.
 - Prepared the annual Police Pension budget.
 - Coordinated the preparation of the annual actuarial valuation.
 - Implemented GASB Statement No. 67 for the Police Pension Fund for the financial statements for the year ended April 30, 2015.

Finance Department Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 400/610 | General Management | \$ 157,939 | \$ 312,562 |
| 615 | Data Processing | 47,755 | 70,716 |
| 620 | Financial Audit | 189,330 | 29,871 |
| 625 | Capital Improvements | 233,503 | 4,800 |
| 629 | Contingencies | - | - |
| | Total | <u>\$ 628,527</u> | <u>\$ 417,949</u> |

Percent Difference

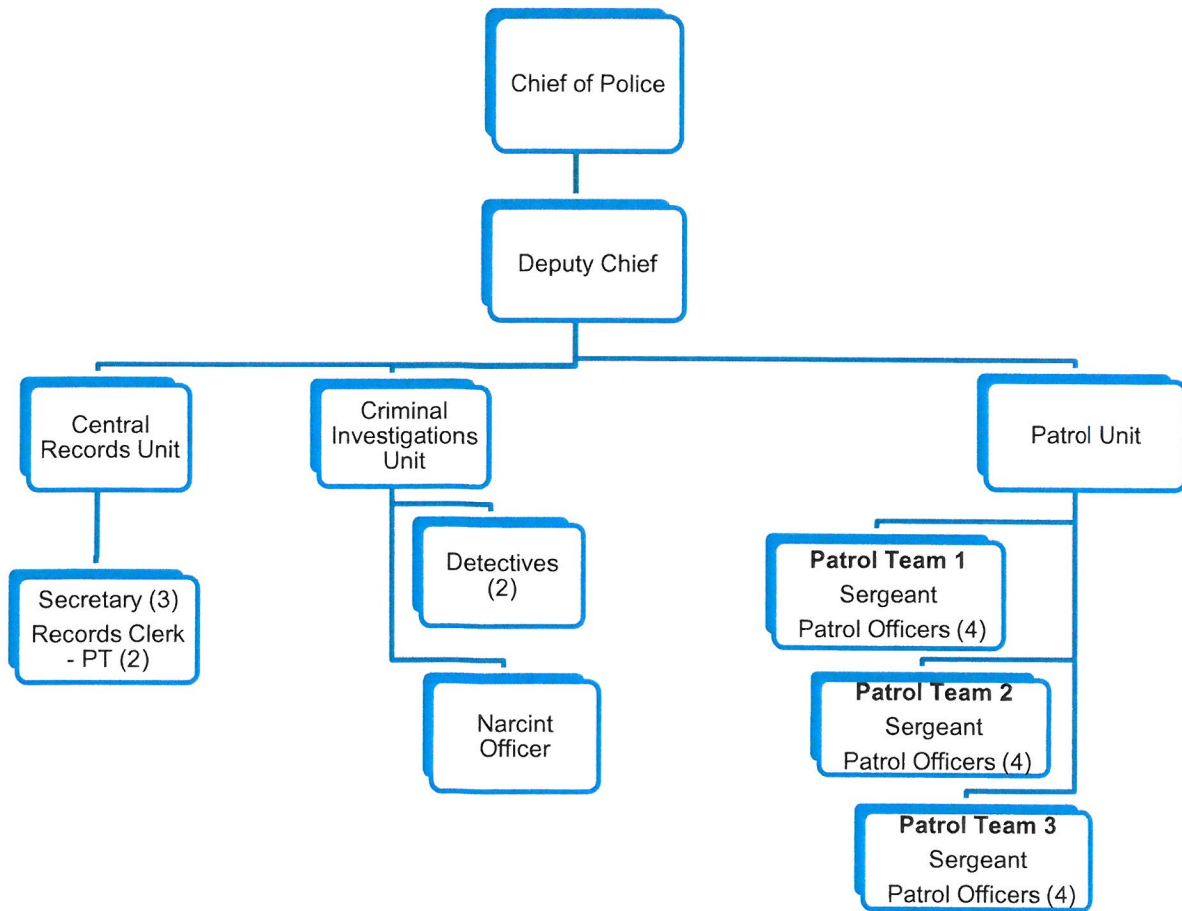
-33.50%



VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---------------------------------------|--------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 25-FINANCE DEPARTMENT | | | | | | |
| 01-25-400-147 | EMPLOYEE BENEFITS - MEDICARE | 1,533 | 3,000 | 3,253 | 1,720 | 112.20 |
| 01-25-400-151 | IMRF | 12,636 | 32,000 | 33,171 | 20,535 | 162.51 |
| 01-25-400-161 | SOCIAL SECURITY/FICA | 6,557 | 12,000 | 13,505 | 6,948 | 105.96 |
| 01-25-610-101 | SALARIES | | 111,833 | 125,050 | 125,050 | |
| 01-25-610-102 | OVERTIME | 1,500 | 3,500 | 1,500 | | |
| 01-25-610-104 | PART TIME - CLERICAL | 36,585 | 23,328 | 23,911 | (12,674) | (34.64) |
| 01-25-610-126 | SALARIES - CLERICAL | 67,665 | 67,665 | 73,904 | 6,239 | 9.22 |
| 01-25-610-141 | EMPLOYEE BENEFIT - MEDICAL INSURANCE | 18,237 | 22,342 | 26,074 | 7,837 | 42.97 |
| 01-25-610-144 | EMPLOYEE BENEFIT - UNEMPLOYMENT INS | 421 | 421 | 274 | (147) | (34.92) |
| 01-25-610-201 | PHONE - TELEPHONES | | | | | |
| 01-25-610-231 | RENT - STORAGE | | | | | |
| 01-25-610-301 | OFFICE SUPPLIES | 3,730 | 3,000 | 3,730 | | |
| 01-25-610-302 | PRINTING & PUBLISHING | 1,000 | 1,150 | 1,150 | 150 | 15.00 |
| 01-25-610-303 | FUEL/MILEAGE/WASH | | 100 | 200 | 200 | |
| 01-25-610-304 | SCHOOLS/CONFERENCES/TRAVEL | 500 | 500 | 4,225 | 3,725 | 745.00 |
| 01-25-610-307 | FEES/DUES/SUBSCRIPTIONS | 7,200 | 11,024 | 2,015 | (5,185) | (72.01) |
| 01-25-610-311 | POSTAGE & METER RENT | 375 | 600 | 600 | 225 | 60.00 |
| 01-25-610-315 | COPY SERVICE | | | | | |
| 01-25-610-409 | MAINTENANCE - VEHICLES | | | | | |
| 01-25-610-411 | MAINTENANCE - EQUIPMENT | | | | | |
| 01-25-615-212 | EDP SOFTWARE | 15,135 | 15,135 | 37,505 | 22,370 | 147.80 |
| 01-25-615-213 | VILLAGE-WIDE IT SOFTWARE/LICENSES | 6,120 | 6,120 | 6,711 | 591 | 9.66 |
| 01-25-615-263 | MAINTENANCE - OFFICE MACHINES | 500 | | 500 | | |
| 01-25-615-305 | PERSONNEL TRAINING | 500 | | 500 | | |
| 01-25-615-306 | IT - CONSULTING SERVICES | 25,000 | 25,000 | 25,000 | | |
| 01-25-615-307 | ERP CONSULTING SERVICES | | | | | |
| 01-25-615-331 | OPERATING SUPPLIES | 500 | 500 | 500 | | |
| 01-25-620-251 | AUDIT SERVICES | 23,690 | 23,045 | 25,031 | 1,341 | 5.66 |
| 01-25-620-252 | FINANCIAL SERVICES | 165,640 | 14,923 | 4,840 | (160,800) | (97.08) |
| 01-25-625-602 | BUILDING IMPROVEMENTS | | | | | |
| 01-25-625-611 | FURNITURE & OFFICE EQUIPMENT | | | | | |
| 01-25-625-625 | VEHICLE - NEW & OTHER | | | | | |
| 01-25-625-641 | EDP EQUIPMENT | 233,503 | 215,096 | 4,800 | (228,703) | (97.94) |
| 01-25-629-799 | CONTINGENCIES | | | | | |
| Totals for dept 25-FINANCE DEPARTMENT | | 628,527 | 592,282 | 417,949 | (210,578) | (33.50) |

Village of Willowbrook
Police
Organization Chart



WILLOWBROOK POLICE DEPARTMENT

The purpose of the Willowbrook Police Department is to provide law enforcement services to the citizens and visitors of the Village of Willowbrook. The Willowbrook Police Department provides these services through the enforcement of local, state, and federal laws, along with the education of citizens on law enforcement issues.

The Department is accredited by the Commission on Accreditation for Law Enforcement Agencies (CALEA) and will continue to remain in compliance with all applicable standards, along with the maintenance and preparation of administrative and operative reports.

The positive communication along with the cooperation between the community and the Willowbrook Police Department is evident by the Department being involved in community activities and organizations. Members of the Willowbrook Police Department participate in a number of community functions including the Willowbrook/Burr Ridge Chamber of Commerce and Industry Business Expo, the Village of Willowbrook Parks & Recreation Christmas party, and throughout the year the Pleasantview Fire Protection District and the Tri-State Fire Protection District's Open Houses. Additionally, members of the Willowbrook Police Department present information to various organizations on department programs.

MISSION STATEMENT

The Village of WILLOWBROOK POLICE DEPARTMENT

**This is our mission.
These are our values.**

We value our community.

We will work in partnership with our community to ensure that the Village of Willowbrook continues to be a safe and pleasant place to live and work.

We value service to our citizens.

We will serve to reassure our citizens of their personal safety and the safety of their property; to provide an exceptional level of assistance for all matters; and to otherwise positively enhance the overall quality of life within the Village. We will work to resolve the concerns of our citizens the first time, every time.

We value our professionalism.

We will conduct ourselves with respect, courtesy, sincerity, and the utmost professionalism during all interactions with the community and amongst ourselves.

We value our commitment to improvement.

We will continually review our work product to insure that our level service is of unmatched quality and constantly to seek new and innovative methods of improvement.

We value our employees.

We will, in order to engage in the process of continual and innovative improvement, strive to maximize the professional skills and potential of each employee through the development and retention of our members, by affording educational, training, and unique, advanced career opportunities.

POLICING THROUGH COMMUNITY PARTNERSHIPS

Police Department

Fiscal Year 2016-17 Goals and Objectives

1. Begin transfer to new consolidated dispatch (DU-COMM).
2. Decrease accidents through more traffic presence.
3. Promote canine and canine handler to other agencies and increase utilization of them in drug related search and seizures.
4. Promote a positive image and interaction with residents and complainants.

Fiscal Year 2015-16 Goals and Accomplishments

1. Review and increase training and specialty assignments for continuity relating to future retirements.
Goal Achieved: Officers received over 400 in-house training hours. Individual officers received over 146 hours through our statewide mobile training unit (NEMRT) in specialized areas which senior officers currently have been trained but will allow for transition as retirements occur.
2. Increase impaired driving enforcement.
Goal Not Achieved: We were not able to achieve this goal. Several factors contributed. The department had several retirements and an officer went to another department leaving shifts vacant and less traffic for DUI arrests. New officers utilizing FTO's also contributed to less DUI arrests.
3. Increase canine related narcotic arrests.
Goal Achieved: The department retired our 1st canine and purchased another canine. The new canine has been active with vehicle searches, arrests, tracking, and assisting with FIAT and other jurisdictions.
4. Fully train and maintain part-time Clerk positions.
Goal Achieved: All part-time Clerks have been fully trained in their individual assignments. They have both remained a valuable asset and play a vital role within the police department.
5. Increase social media to improve citizen communications.
Goal achieved: The department created a Facebook page which has been very successful in forwarding information to the public. We have increased the number of persons following our page. The use of this social media device has been a positive new use of distributing information.

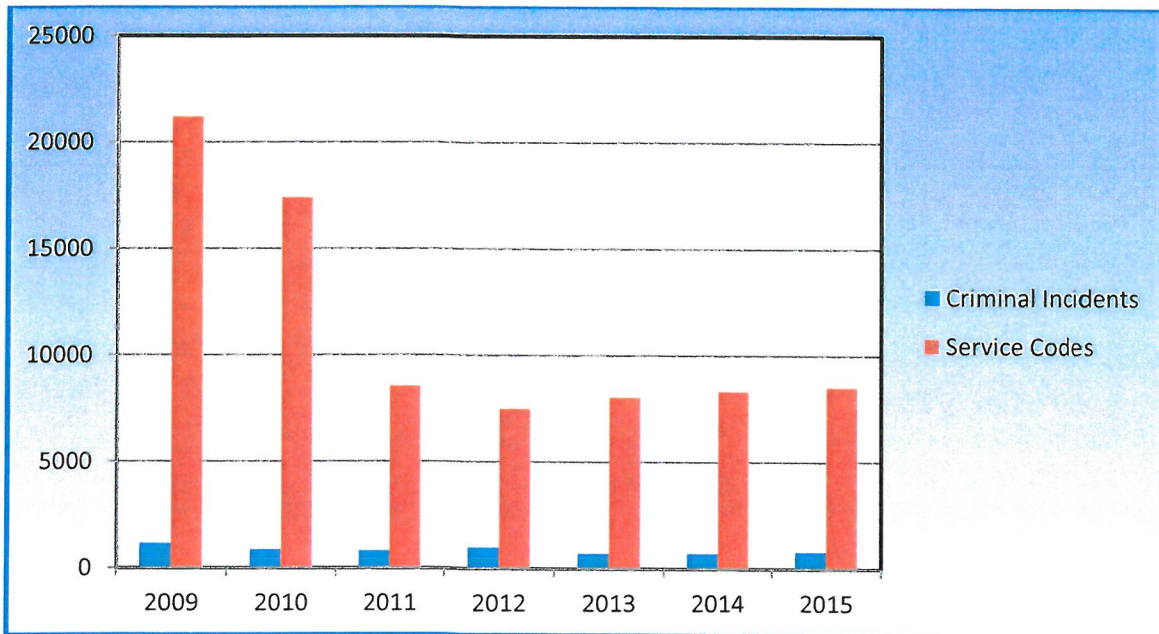
Police Department

Performance Measures

The Willowbrook Police Department provides professional, effective, and commendable services to the residents and visitors of the Village of Willowbrook. The Department's high quality employee service and dedication meets the many new challenges that have afforded themselves to the Department and the community. The high quality of service and expectations of the community are the goals of each member of the Department. Recognizing the skills of our officers is our greatest resource for services. By developing a partnership with the community, we will continue to make Willowbrook a safe and great place to live.

In order to provide these services and measure the Department's effectiveness in meeting the community's needs, the Police Department prepares an annual report which includes the following methods of measurement:

Incident Code Summary

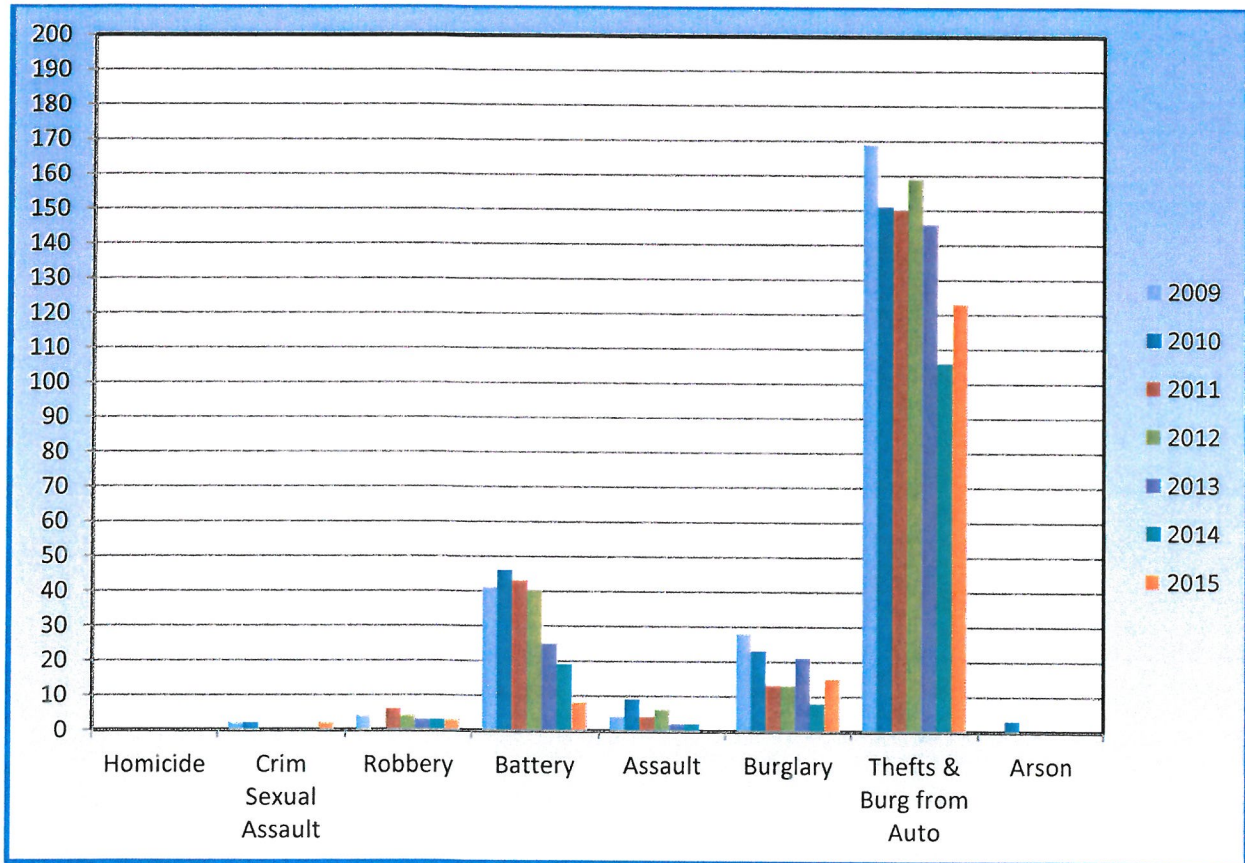


| Year: | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--------------------|--------|--------|-------|-------|-------|-------|-------|
| Criminal Incidents | 1,166 | 859 | 803 | 971 | 687 | 705 | 778 |
| Service Codes | 21,184 | 17,378 | 8,542 | 7,477 | 8,026 | 8,310 | 8,511 |
| TOTAL | 22,350 | 18,237 | 9,345 | 8,448 | 8,713 | 9,015 | 9,289 |

Incident codes are measured by the Village's dispatching agency, Southwest Central Dispatch. Service codes include calls for traffic accidents, animal control and other minor incidents. Criminal incidents are calls for criminal activity, such as burglaries. The call volume drop in 2011 is partly due to a drop in crime, an increase in the number of officers and therefore increased visibility on the streets, and also due to the Village changing its method of reporting, for example officer calls in to the department to note that an area of

the Village is “clear” were previously included in the call log, and now those are being coded differently through the computer system. There was an overall 3% increase in incident codes in 2015.

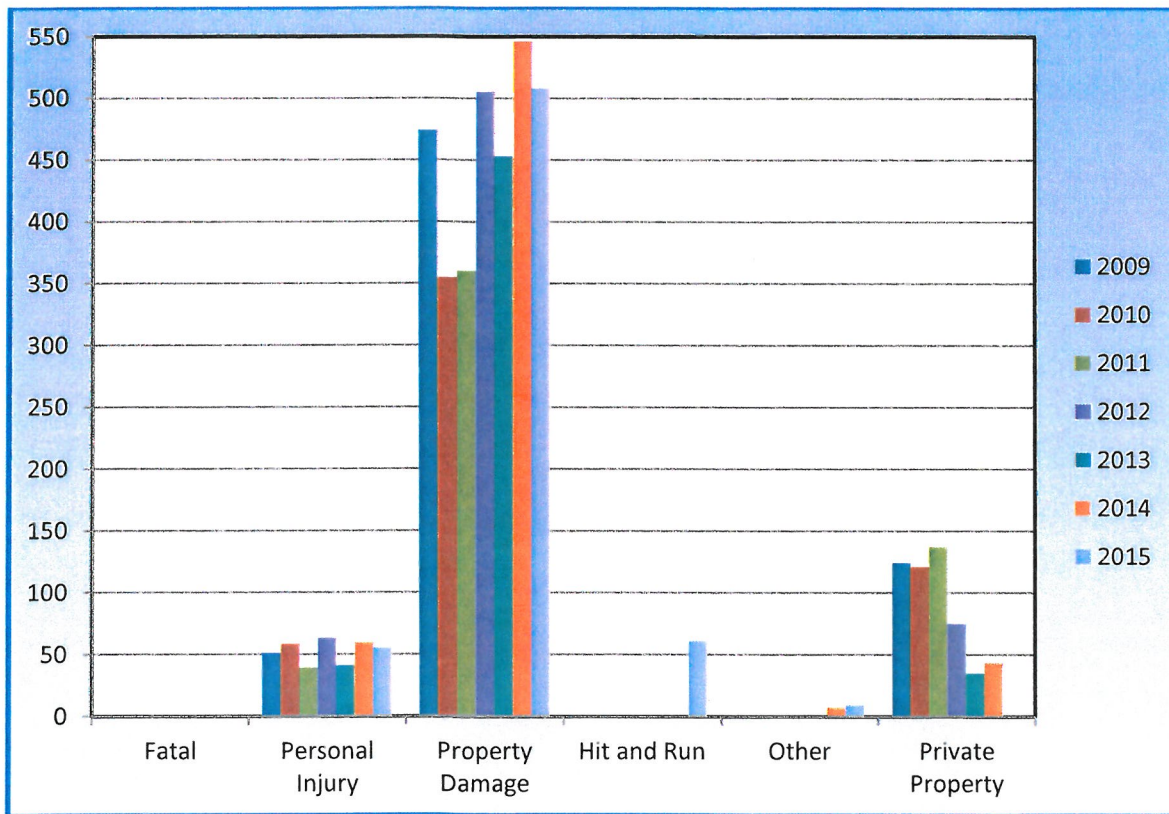
Index Crime Comparison



| Year: | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|-------------------------|------|------|------|------|------|------|------|
| Homicide | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Criminal Sexual Assault | 2 | 2 | 0 | 0 | 0 | 0 | 2 |
| Robbery | 4 | 0 | 6 | 4 | 3 | 3 | 3 |
| Battery | 41 | 46 | 43 | 40 | 25 | 19 | 8 |
| Assault | 4 | 9 | 4 | 6 | 2 | 2 | 0 |
| Burglary | 28 | 23 | 13 | 13 | 21 | 8 | 15 |
| Thefts & Burg from Auto | 169 | 151 | 150 | 159 | 146 | 106 | 123 |
| Arson | 0 | 3 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 248 | 234 | 216 | 222 | 197 | 138 | 151 |

The Index Crime Comparison provides a measure of the most frequently committed crimes within the Village. A surge in a particular type of crime could cause the department to focus more efforts in preventative measures, community awareness and officer training in that area.

Traffic Accident Summary

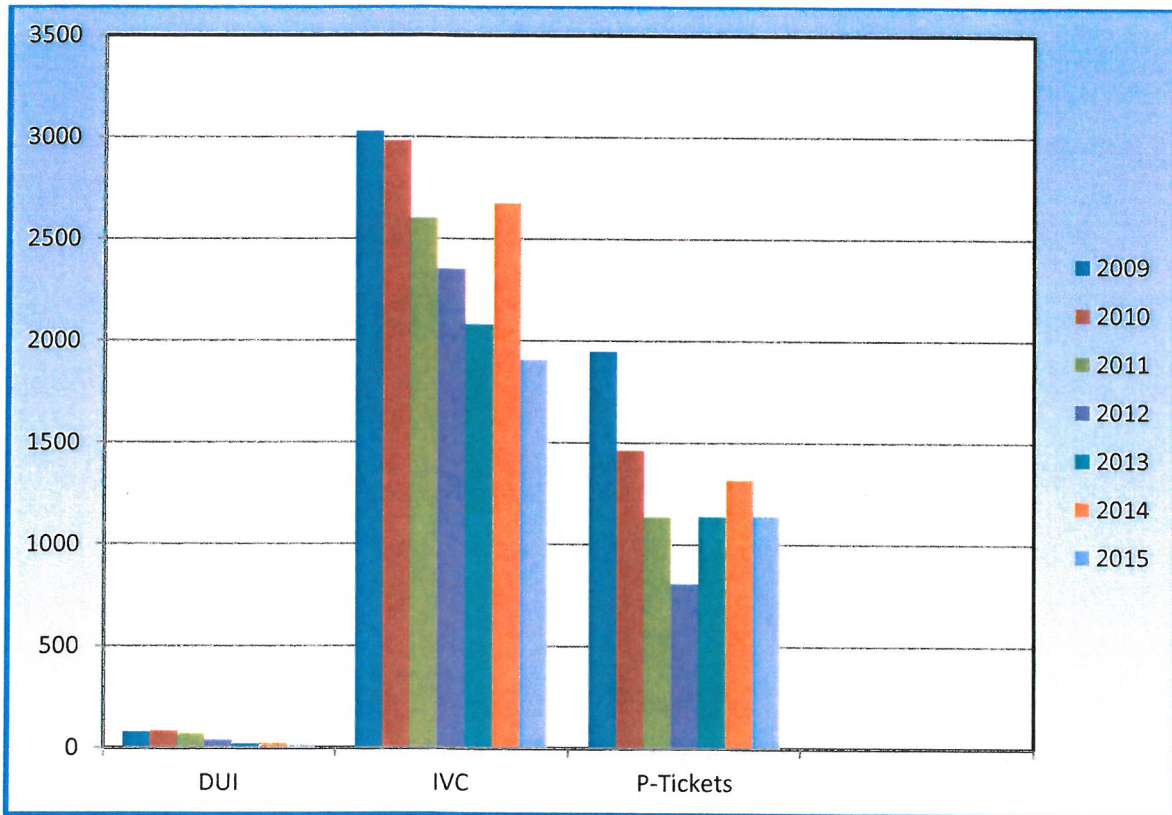


| Year: | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|------------------|------|------|------|------|------|------|------|
| Fatal | 0 | 1 | 0 | 0 | 0 | 0 | 1 |
| Personal Injury | 51 | 58 | 39 | 63 | 41 | 59 | 55 |
| Property Damage | 474 | 355 | 360 | 505 | 453 | 546 | 508 |
| Hit and Run | n/a | n/a | n/a | n/a | n/a | n/a | 61 |
| Other | n/a | n/a | n/a | n/a | n/a | 7 | 9 |
| Private Property | 124 | 121 | 137 | 75 | 35 | 43 | n/a |
| TOTAL | 649 | 535 | 536 | 643 | 529 | 655 | 634 |

n/a – Not previously reported

The traffic accident summary measures the effect of vehicular accidents in the Village; also tracked, but not pictured above, are statistics on the major intersections of the Village where most of the accidents occur. This analysis was a driving factor behind the Village implementing red light cameras at three intersections in town during 2009.

Traffic Enforcement Summary



| Year: | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|--------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| DUI | 77 | 81 | 67 | 38 | 18 | 20 | 11 |
| IVC Traffic Citations | 3,028 | 2,982 | 2,600 | 2,352 | 2,079 | 2,674 | 1,907 |
| Compliance/Parking/Ordinance Tickets | 1,947 | 1,463 | 1,134 | 806 | 1,136 | 1,315 | 1,139 |
| TOTAL | 5,052 | 4,526 | 3,801 | 3,196 | 3,233 | 4,009 | 3,057 |

The traffic enforcement summary measures the number of tickets issued for various violations. In part, it corresponds to the department's staffing levels as fewer officers on the street in 2011 evidenced a decline in tickets written. The same situation occurred in 2015 as three seasoned officers retired and were replaced by new officers that spent time in the police academy and riding along with senior officers rather than being out on the street writing citations. From a revenue perspective, the effect was felt in the fines revenue line item (General Fund) which experienced a decrease of approximately 22% from the prior year.

Other Police Program Data

| Year: | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|---------------------------------|------|------|----------|---------|---------|------|
| K-9 Training Hours | N/R | N/R | 290 hrs | 206 hrs | 229 hrs | N/R |
| K-9 Offender Tracks | N/R | N/R | 7 | 4 | 17 | 4* |
| K-9 Searches Leading to Arrests | N/R | N/R | 6 | 7 | 7 | 7* |
| Officer Training Hours | N/R | N/R | 400+ hrs | N/R | N/R | 400+ |
| Explorer Program Training Hours | N/R | N/R | 82 hrs | 84 hrs | 0 hrs | N/R |
| Child Safety Seat Checks | 70 | 56 | 56 | 52 | 0 | N/R |
| SWAC participants | N/R | N/R | 100+ | 120+ | 150+ | 152 |

N/R = Not reported

* October 2015 – December 2015

- Since May 2006, the Police Department has had a K-9 unit that assists the Felony Investigative Assistance Team (FIAT) in various neighboring towns in the recovery of evidence to assist in the prosecution of felony crimes. In 2015, the previous canine retired and a new canine, Artos, was added to the force in October 2015.



- The Police Explorers program provides an opportunity for youth ages 15-19 interested in law enforcement to obtain first-hand experience with a law enforcement agency prior to reaching the age eligible for appointment as police officers. In FY 2014-15 the program was temporarily suspended, however the program was reestablished in May 2015 and two of the Village's newer officers have become part of the Explorer Team.
- The department's certified child passenger safety seat technicians assist at numerous fire department open houses and many other community events to identify incorrectly installed or unsafe child safety seats. In FY 2014-15 and FY 2015-16 there were no compliance checks performed as the technicians' licensing expired; the department is reviewing whether to continue to offer this service.

- The Village conducts an annual senior citizen forum called Senior Willowbrook Adults Connected (SWAC). Three times per year, seniors gather with members of the police department and are provided informative topics such as computer and telephone fraud, ruse burglaries and general crime prevention tips. The department holds a spring bingo event in conjunction with the crime prevention programs.

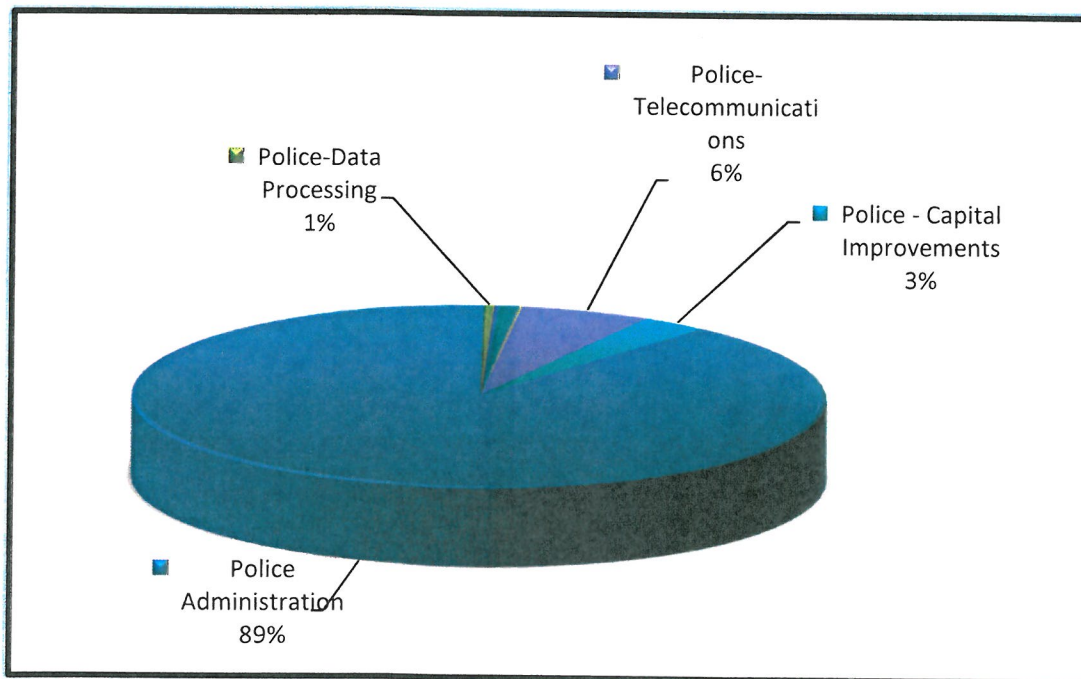
The tracking of the above data and other programs assist the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

Police Department Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|----------------|-------------------------------------|------------------------------|------------------------------|
| 400/630 | Police Administration | \$ 4,342,730 | \$ 4,531,817 |
| 635 | Police-Bldg Construction-Remodeling | - | - |
| 640 | Police-Data Processing | 19,100 | 23,000 |
| 645 | Police-Risk Management | 12,500 | 12,500 |
| 650 | Police-Patrol Service | 41,800 | 41,800 |
| 655 | Police-Investigative Services | 1,400 | 1,400 |
| 660 | Police-Traffic Safety | 4,950 | 5,049 |
| 665 | Police-E S D A Coordinator | 750 | 500 |
| 670 | Police-Crime Prevention | 5,500 | 5,500 |
| 675 | Police-Telecommunications | 269,500 | 311,366 |
| 680 | Police - Capital Improvements | 148,443 | 155,797 |
| 685 | Police Contingencies | - | - |
| Total | | <u>\$ 4,846,673</u> | <u>\$ 5,088,729</u> |

Percent Difference

4.99%



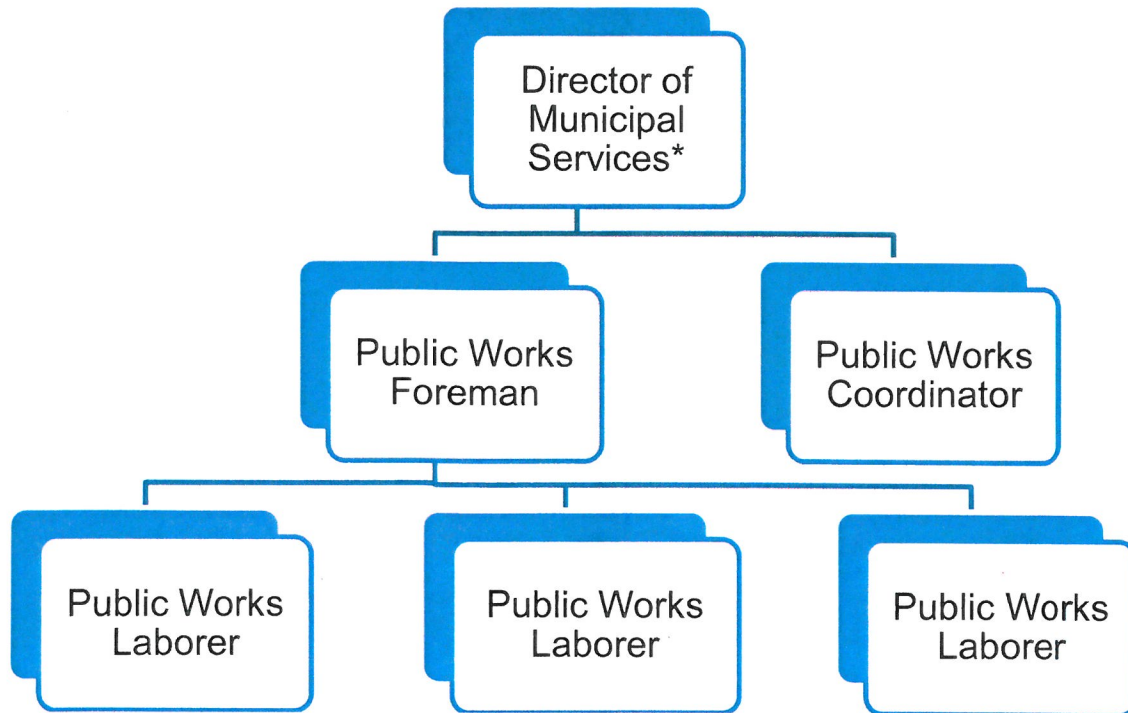
VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---------------------------|--------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 30-POLICE DEPARTMENT | | | | | | |
| 01-30-400-147 | EMPLOYEE BENEFITS - MEDICARE | 37,026 | 37,026 | 38,004 | 978 | 2.64 |
| 01-30-400-151 | IMRF | 31,070 | 31,070 | 30,848 | (222) | (0.71) |
| 01-30-400-161 | SOCIAL SECURITY/FICA | 12,068 | 12,068 | 12,343 | 275 | 2.28 |
| 01-30-630-101 | SALARIES - PERMANENT EMPLOYEES | 2,142,037 | 2,336,143 | 2,156,912 | 14,875 | 0.69 |
| 01-30-630-102 | OVERTIME | 285,000 | 260,000 | 285,000 | | |
| 01-30-630-103 | OVERTIME - SPECIAL DETAIL & GRANTS | 23,000 | 23,000 | 23,000 | | |
| 01-30-630-104 | PART TIME - CLERICAL | 24,587 | 24,587 | 25,202 | 615 | 2.50 |
| 01-30-630-106 | ACCREDITATION MANAGER | | | 12,245 | 12,245 | |
| 01-30-630-126 | SALARIES - CLERICAL | 159,063 | 159,063 | 165,880 | 6,817 | 4.29 |
| 01-30-630-127 | OVERTIME - CLERICAL | 11,000 | 5,000 | 8,000 | (3,000) | (27.27) |
| 01-30-630-141 | EMPLOYEE BENEFIT - MEDICAL INSURANCE | 348,030 | 348,030 | 318,338 | (29,692) | (8.53) |
| 01-30-630-144 | EMPLOYEE BENEFIT - UNEMPLOYMENT INS | 3,069 | 3,069 | 1,985 | (1,084) | (35.32) |
| 01-30-630-155 | POLICE PENSION | 614,530 | 614,530 | 805,810 | 191,280 | 31.13 |
| 01-30-630-156 | SLEP PENSION | | | | | |
| 01-30-630-201 | PHONE - TELEPHONES | 28,000 | 28,000 | 28,000 | | |
| 01-30-630-202 | ACCREDITATION | 5,000 | 5,000 | 5,000 | | |
| 01-30-630-231 | STORAGE SPACE | | | | | |
| 01-30-630-236 | RADIO PAGING SYSTEMS | | | | | |
| 01-30-630-238 | FIAT | 3,500 | 3,500 | 3,500 | | |
| 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 | | |
| 01-30-630-243 | DUMEG CONTRIBUTIONS | | | | | |
| 01-30-630-245 | FIRING RANGE | 2,000 | 2,000 | 2,000 | | |
| 01-30-630-246 | RED LIGHT - ADJUDICATOR | 7,000 | 4,500 | 7,000 | | |
| 01-30-630-247 | RED LIGHT - CAMERA FEES | 269,700 | 160,000 | 269,700 | | |
| 01-30-630-248 | RED LIGHT - COM ED | 2,400 | 1,700 | 2,400 | | |
| 01-30-630-249 | RED LIGHT - MISC FEE | 14,000 | 11,000 | 14,000 | | |
| 01-30-630-301 | OFFICE SUPPLIES | 6,600 | 6,600 | 6,600 | | |
| 01-30-630-302 | PRINTING & PUBLISHING | 5,450 | 5,450 | 5,450 | | |
| 01-30-630-303 | FUEL/MILEAGE/WASH | 92,300 | 92,000 | 92,300 | | |
| 01-30-630-304 | SCHOOLS/CONFERENCES/TRAVEL | 25,000 | 18,000 | 25,000 | | |
| 01-30-630-305 | TUITION REIMBURSEMENT | 3,000 | | 3,000 | | |
| 01-30-630-306 | REIMB PERSONAL EXPENSES | | | | | |
| 01-30-630-307 | FEES/DUES/SUBSCRIPTIONS | 12,500 | 12,500 | 12,500 | | |
| 01-30-630-308 | CADET PROGRAM | 4,000 | 3,000 | 4,000 | | |
| 01-30-630-311 | POSTAGE & METER RENT | 4,000 | 4,000 | 4,000 | | |
| 01-30-630-315 | COPY SERVICE | 4,000 | 3,000 | 4,000 | | |
| 01-30-630-331 | OPERATING SUPPLIES | 6,000 | 3,000 | 2,000 | (4,000) | (66.67) |
| 01-30-630-345 | UNIFORMS | 29,000 | 29,000 | 29,000 | | |
| 01-30-630-346 | AMMUNITION | 12,000 | 12,000 | 12,000 | | |
| 01-30-630-401 | OPERATING EQUIPMENT | 23,000 | 23,000 | 23,000 | | |
| 01-30-630-405 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | 500 | | |
| 01-30-630-409 | MAINTENANCE - VEHICLES | 72,000 | 72,000 | 72,000 | | |
| 01-30-630-421 | MAINTENANCE - RADIO EQUIPMENT | 6,300 | 6,300 | 6,300 | | |
| 01-30-635-288 | BUILDING CONSTR & REMODEL | | | | | |
| 01-30-640-212 | EDP SOFTWARE | 6,600 | 6,600 | 10,500 | 3,900 | 59.09 |
| 01-30-640-263 | EDP EQUIPMENT MAINTENANCE | 11,000 | 11,000 | 11,000 | | |
| 01-30-640-305 | EDP PERSONNEL TRAINING | | | | | |
| 01-30-640-306 | CONSULTING SERVICES | 1,500 | | 1,500 | | |
| 01-30-640-401 | EDP OPERATING EQUIPMENT | | | | | |
| 01-30-645-273 | SELF INSURANCE - DEDUCTIBLE | 12,500 | 5,000 | 12,500 | | |
| 01-30-645-275 | BONDS - SELF INSURANCE | | 1,461 | | | |
| 01-30-650-107 | PART TIME - MATRON | | | | | |
| 01-30-650-268 | ANIMAL CONTROL | 800 | 800 | 800 | | |
| 01-30-650-342 | LIQUOR VIOLATIONS | | | | | |
| 01-30-650-343 | JAIL SUPPLIES | 1,000 | 1,000 | 1,000 | | |
| 01-30-650-345 | UNIFORMS | | | | | |
| 01-30-650-346 | DUI DRAW/LAB | | | | | |
| 01-30-650-348 | DRUG FORFEITURE EXP - STATE | | | | | |
| 01-30-650-349 | DRUG FORFEITURE EXP - FEDERAL | 40,000 | 20,439 | 40,000 | | |

VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--------------------------------------|------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| 01-30-650-350 | NARCINT EXPENDITURE | | | | | |
| 01-30-650-401 | OPERATING EQUIPMENT | | | | | |
| 01-30-655-236 | RADIO PAGING SYSTEMS | | | | | |
| 01-30-655-335 | CAMERA SUPPLIES | 400 | 400 | 400 | | |
| 01-30-655-339 | CONFIDENTIAL FUNDS | 1,000 | | 1,000 | | |
| 01-30-655-345 | UNIFORMS | | | | | |
| 01-30-655-347 | SUBPOENA FEES | | | | | |
| 01-30-655-401 | OPERATING EQUIPMENT | | | | | |
| 01-30-655-405 | FURNITURE & OFFICE EQUIPMENT | | | | | |
| 01-30-660-105 | PART TIME - CROSSING GUARD | 4,950 | 4,950 | 5,049 | 99 | 2.00 |
| 01-30-660-345 | UNIFORMS | | | | | |
| 01-30-665-263 | SIREN MAINTENANCE | 750 | 550 | 500 | (250) | (33.33) |
| 01-30-670-302 | PRINTING & PUBLISHING | 1,000 | 1,000 | 1,000 | | |
| 01-30-670-331 | COMMODITIES | 4,500 | 4,500 | 4,500 | | |
| 01-30-675-235 | RADIO DISPATCHING | 269,500 | 269,500 | 311,366 | 41,866 | 15.53 |
| 01-30-675-263 | EQUIPMENT MAINTENANCE | | | | | |
| 01-30-675-401 | OPERATING EQUIPMENT | | | | | |
| 01-30-680-611 | FURNITURE & OFFICE EQUIPMENT | 18,430 | 15,000 | 5,000 | (13,430) | (72.87) |
| 01-30-680-622 | RADIO EQUIPMENT | | | | | |
| 01-30-680-625 | NEW VEHICLES | 130,000 | 130,000 | 130,000 | | |
| 01-30-680-641 | EDP NEW EQUIPMENT | 13 | | 20,797 | 20,784 | 159,876.92 |
| 01-30-680-642 | COPY MACHINE | | | | | |
| 01-30-685-799 | CONTINGENCIES | | | | | |
| Totals for dept 30-POLICE DEPARTMENT | | 4,846,673 | 4,846,836 | 5,088,729 | 242,056 | 4.99 |

Village of Willowbrook
Public Works
Organization Chart



*Oversees Public Works and Building & Zoning

The mission statement of the Public Works Division of the Municipal Services Department is to effectively and efficiently deliver public works services to residents and businesses in order to enhance the living and working environment of the community. This mission is met by the construction, planning, ongoing maintenance, and supervision of all public property including streets, parks, parkways, trees and plantings, sidewalks, municipal buildings, vehicles and equipment, public drainage systems and collection and disposal of garbage and refuse.

Public Works Department

Fiscal Year 2016-17 Goals and Objectives

1. Complete the fourth and final year of a four-year program intended to remove trees located on public property infested with the emerald ash borer (EAB) and replace those trees removed with newly planted trees of a different species. This year's work associated with the EAB Abatement Program will be completed via two (2) contracts. The re-planting contract is a renewal of the previous contract. However, the removal contract is with a new vendor for this year. Approximately 246 trees will be removed and replaced in 2016 at an estimated cost of \$206,640.
2. Continue all aspects of the FEMA National Flood Insurance Program (NFIP) Community Rating System (CRS) Program. Complete the required annual renewal process to ensure our residents continue to receive a 20% discount on flood insurance within Village limits. Re-certification information must be submitted to ISO by October 1, 2016.
3. Continue to provide a brush collection program for single-family residential areas twice a year (May and October) to aid in the proper maintenance of residential properties.
4. Continue the Village Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel. Procure our requisite supply of bulk rock salt through the DuPage County bid process as opposed to using the Illinois CMS program, which will ensure we receive the salt we need.
5. Continue the Village Mosquito Abatement Program to control and reduce mosquito populations during the season thereby reducing the threat of West Nile Virus (WNV). Share mosquito data with the DuPage County Health Department so that discussions may continue on the best method to provide mosquito abatement services to residents county-wide.
6. Provide education and training to enable the current public works foreman to obtain an Illinois Environmental Protection Agency (IEPA) Class "C" Water Operator's License.
7. Interview and select a fourth full-time public works maintenance worker, as approved by the Village Board as part of the FY 2016-17 Budget.

Public Works Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold)

1. Complete the third year of a four-year program intended to remove trees located on public property infested with the emerald ash borer (EAB) and replace those trees removed with newly planted trees of a different species. This year's work associated with the EAB Abatement Program will be completed via two (2) contracts which were renewed with the same vendors as in 2013. Approximately 200 trees will be removed and replaced in 2015 at an estimated cost of \$175,000.

Year 3 of the EAB abatement program was completed including the removal of approximately 200 infested ash trees. However, due to a delay in the removal contractor completing the required work, replacement plantings will be performed in 2016, rather than the fall of 2015.

2. Continue all aspects of the FEMA National Flood Insurance Program (NFIP) Community Rating System (CRS) Program. Complete the required annual renewal process to ensure our residents continue to receive a 20% discount on flood insurance within Village limits. Recertification information must be submitted to ISO by October 1, 2015. In addition, 2016 will be an audit year for the Village for this program (audits are conducted every 5 years).

The Village staff, with assistance from the Village consulting engineer, applied for recertification prior to the October 1, 2015 deadline. Our application was reviewed and re-certification approved. The Village maintained its ISO NFIP CRS rating of "6", which is the second highest scoring classification awarded in Illinois.

3. Continue to provide a brush collection program for single-family residential areas twice a year (May and October) to aid in the proper maintenance of residential properties.

Community-wide brush collection programs were conducted in both May 2015 and October 2015. Proposals were solicited from various landscape maintenance in an effort to receive lower service rates than the previous year. However, prices remained consistent as compared to last year and the same vendor submitted the low proposal, which was accepted.

4. Continue the Village Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel. Procure our requisite supply of bulk rock salt through the DuPage County bid process as opposed to using the Illinois CMS program, which will ensure we receive the salt we need.

The 2015-16 snow and ice control program was conducted to ensure that roadways were safe for vehicular travel. Rather than obtaining our requisite supply of rock salt from the state CMS program, we joined a separate program with DuPage County, since the Illinois CMS program is currently experiencing undesirable issues.

Public Works Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold) (continued)

5. Continue the Village Mosquito Abatement Program to control and reduce mosquito populations during the season thereby reducing the threat of West Nile Virus (WNV). Share mosquito data with the DuPage County Health Department so that discussions may continue on the best method to provide mosquito abatement services to residents county-wide.

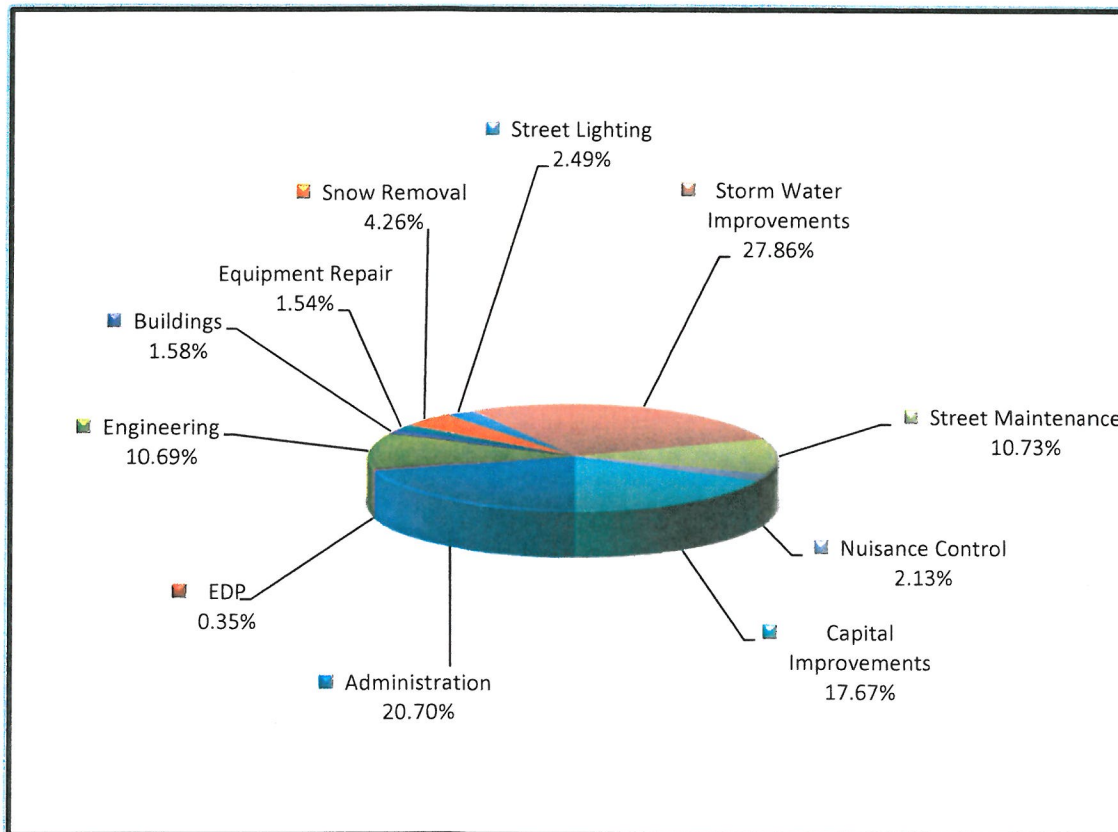
The Village accepted a new 3-year contract with the mosquito abatement contractor, Clarke Environmental. The first year of the program was conducted successfully with one (1) optional Village-wide mosquito spraying being conducted throughout the season.

6. Hire an engineering consultant to perform required engineering work on two (2) key projects:
 - 2016 MFT Road Maintenance Program – **The civil engineering firm, Christopher B. Burke Engineering, Ltd. was used to assist in the development of the annual road maintenance program. The program specifications were sent to IDOT for approval prior to going out to bid. The project was awarded to Crowley-Sheppard Asphalt, Inc. and will be completed by October 1, 2016.**
 - 2016 STP Grant Project – Clarendon Hills Road overlay - **The civil engineering firm, Christopher B. Burke Engineering, Ltd. was used to develop plans and specifications detailing this project. The documents were approved by IDOT prior to going out to bid. The project was awarded to K-Five Construction and was completed in August 2016.**
7. Replace one (1) public works service body pick-up truck due for replacement. A total of \$8,000 has been budgeted within the General Fund, and another \$8,000 is budgeted within the Water Fund for this vehicle replacement.

One (1) public works service body pick-up truck was replaced within the budgeted amount.

Public Works Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|--------------------|--------------------------|------------------------------|------------------------------|
| 400/710 | Administration | \$ 271,663 | \$ 321,815 |
| 715 | EDP | 10,250 | 5,450 |
| 720 | Engineering | 64,000 | 166,123 |
| 725 | Buildings | 20,736 | 24,600 |
| 735 | Equipment Repair | 31,500 | 24,000 |
| 740 | Snow Removal | 66,200 | 66,200 |
| 745 | Street Lighting | 47,800 | 38,640 |
| 750 | Storm Water Improvements | 376,085 | 433,140 |
| 755 | Street Maintenance | 192,834 | 166,887 |
| 760 | Nuisance Control | 33,100 | 33,100 |
| 765 | Capital Improvements | 72,134 | 274,706 |
| Total | | <u>\$ 1,186,302</u> | <u>\$ 1,554,661</u> |
| Percent Difference | | | 31.05% |



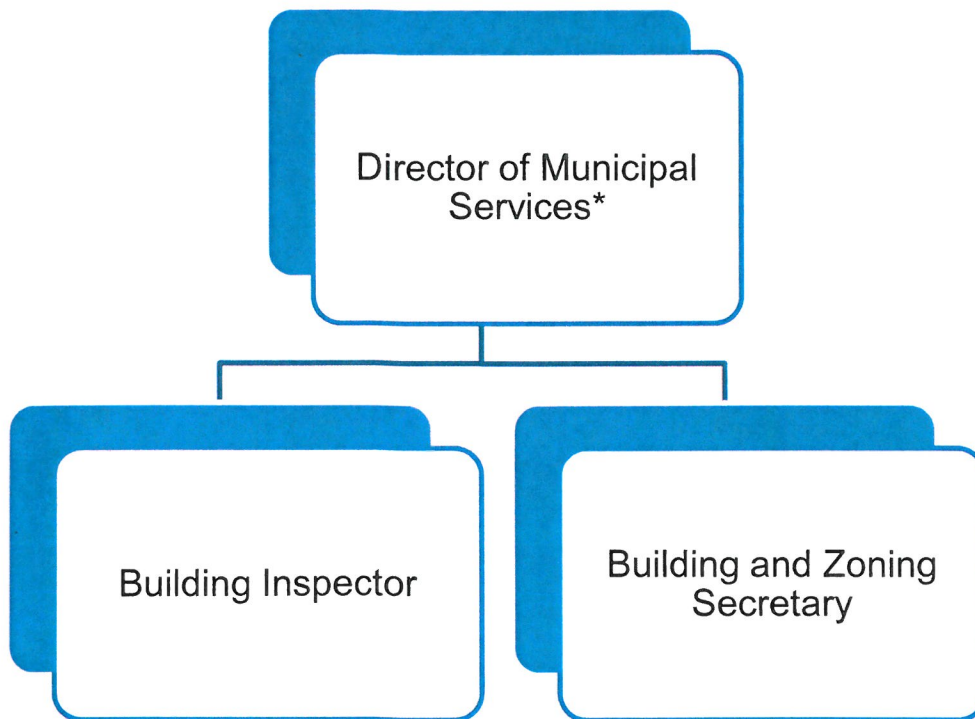
VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---------------------------------|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 35-PUBLIC WORKS DEPARTMENT | | | | | | |
| 01-35-400-147 | EMPLOYEE BENEFITS - MEDICARE | 2,636 | 2,636 | 3,125 | 489 | 18.55 |
| 01-35-400-151 | IMRF | 29,278 | 29,278 | 36,003 | 6,725 | 22.97 |
| 01-35-400-161 | SOCIAL SECURITY/FICA | 11,273 | 11,273 | 12,484 | 1,211 | 10.74 |
| 01-35-710-101 | SALARIES - PERMANENT EMPLOYEES | 119,945 | 119,945 | 151,562 | 31,617 | 26.36 |
| 01-35-710-102 | OVERTIME | 18,620 | 18,620 | 18,620 | | |
| 01-35-710-103 | PART TIME - LABOR | 21,560 | 25,883 | 21,560 | | |
| 01-35-710-126 | SALARIES - CLERICAL | 21,694 | 21,694 | 23,754 | 2,060 | 9.50 |
| 01-35-710-141 | EMPLOYEE BENEFITS - MEDICAL INSURANCE | 13,170 | 16,858 | 27,629 | 14,459 | 109.79 |
| 01-35-710-144 | EMPLOYEE BENEFITS - UNEMPLOYMENT INS | 220 | 220 | 178 | (42) | (19.09) |
| 01-35-710-201 | TELEPHONES | 2,500 | 2,500 | 2,500 | | |
| 01-35-710-236 | RADIO PAGING SYSTEMS | | | | | |
| 01-35-710-301 | OFFICE SUPPLIES | 750 | 500 | 500 | (250) | (33.33) |
| 01-35-710-302 | PRINTING & PUBLISHING | 1,544 | 1,250 | 1,250 | (294) | (19.04) |
| 01-35-710-303 | FUEL/MILEAGE/WASH | 17,873 | 12,500 | 12,500 | (5,373) | (30.06) |
| 01-35-710-304 | SCHOOLS/CONFERENCES/TRAVEL | 3,500 | 3,000 | 3,000 | (500) | (14.29) |
| 01-35-710-306 | REIMB PERSONAL EXPENSE | 300 | 300 | 300 | | |
| 01-35-710-307 | FEES/DUES/SUBSCRIPTIONS | 300 | 350 | 350 | 50 | 16.67 |
| 01-35-710-311 | POSTAGE & METER RENT | 1,500 | 1,500 | 1,500 | | |
| 01-35-710-335 | CAMERA SUPPLIES | | | | | |
| 01-35-710-345 | UNIFORMS | 4,500 | 4,500 | 4,500 | | |
| 01-35-710-405 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | 500 | | |
| 01-35-710-421 | MAINTENANCE - TELEPHONE EQUIPMENT | | | | | |
| 01-35-715-212 | EDP SOFTWARE | | | 450 | 450 | |
| 01-35-715-263 | EQUIPMENT MAINTENANCE | 750 | 1,244 | | (750) | (100.00) |
| 01-35-715-305 | PERSONNEL TRAINING | 500 | | | (500) | (100.00) |
| 01-35-715-306 | CONSULTING SERVICES | 500 | | | (500) | (100.00) |
| 01-35-715-401 | OPERATING SUPPLIES & EQUIPMENT | 8,500 | 5,000 | 5,000 | (3,500) | (41.18) |
| 01-35-720-245 | FEES - ENGINEERING | 62,500 | 62,500 | 164,623 | 102,123 | 163.40 |
| 01-35-720-247 | REIMB EXP - ENGINEERING | | | | | |
| 01-35-720-254 | PLAN REVIEW - ENGINEER | 1,500 | 1,500 | 1,500 | | |
| 01-35-725-412 | MAINTENANCE - GAS TANKS AND PUMPS | 5,000 | 28,114 | 8,400 | 3,400 | 68.00 |
| 01-35-725-413 | MAINTENANCE - GARAGE | 3,000 | 3,000 | 3,000 | | |
| 01-35-725-414 | MAINTENANCE - SALT BINS | 500 | 500 | 500 | | |
| 01-35-725-415 | NICOR GAS | 4,000 | 4,000 | 4,000 | | |
| 01-35-725-416 | ENERGY | | | | | |
| 01-35-725-417 | SANITARY USER CHARGE | 236 | 200 | 200 | (36) | (15.25) |
| 01-35-725-418 | MAINTENANCE - PW BUILDING | 8,000 | 8,850 | 8,500 | 500 | 6.25 |
| 01-35-730-272 | SELF INSURANCE - DEDUCTIBLE | | | | | |
| 01-35-735-409 | MAINTENANCE - VEHICLES | 30,000 | 20,000 | 20,000 | (10,000) | (33.33) |
| 01-35-735-411 | MAINTENANCE - EQUIPMENT | 1,500 | 4,000 | 4,000 | 2,500 | 166.67 |
| 01-35-735-421 | MAINTENANCE - RADIO EQUIPMENT | | 100 | | | |
| 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 | | |
| 01-35-745-207 | ENERGY - STREET LIGHTS | 20,800 | 20,800 | 16,640 | (4,160) | (20.00) |
| 01-35-745-223 | MAINTENANCE - STREET LIGHTS | 20,000 | 15,000 | 15,000 | (5,000) | (25.00) |
| 01-35-745-224 | MAINTENANCE - TRAFFIC SIGNALS | 7,000 | 7,000 | 7,000 | | |
| 01-35-750-286 | JET CLEANING CULVERT | 15,000 | 20,000 | 20,000 | 5,000 | 33.33 |
| 01-35-750-289 | SITE IMPROVEMENTS | 20,000 | 20,000 | 20,000 | | |
| 01-35-750-290 | EQUIPMENT RENTAL | 1,500 | 5,200 | 5,000 | 3,500 | 233.33 |
| 01-35-750-328 | STREET & ROW MAINTENANCE | 83,835 | 110,000 | 90,000 | 6,165 | 7.35 |
| 01-35-750-329 | MAINTENANCE - SAW MILL CREEK | 750 | 750 | 1,500 | 750 | 100.00 |
| 01-35-750-338 | TREE MAINTENANCE | 225,000 | 225,000 | 256,640 | 31,640 | 14.06 |
| 01-35-750-381 | STORM WATER IMPROVEMENTS MAINTENANCE | 30,000 | 45,000 | 40,000 | 10,000 | 33.33 |
| 01-35-755-279 | TRASH REMOVAL | 2,125 | 1,250 | 1,250 | (875) | (41.18) |
| 01-35-755-281 | ROUTE 83 BEAUTIFICATION | 48,000 | 48,000 | 49,000 | 1,000 | 2.08 |
| 01-35-755-282 | REIMB EXP - CONSTRUCTION | 500 | 500 | 500 | | |
| 01-35-755-283 | REIMB EXP - OTHER | 1,800 | 1,500 | 1,500 | (300) | (16.67) |
| 01-35-755-284 | REIMB EXP - BRUSH PICKUP | 23,750 | 20,000 | 20,000 | (3,750) | (15.79) |
| 01-35-755-290 | EQUIPMENT RENTAL | 750 | 750 | 750 | | |

VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--|--------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| 01-35-755-328 | STREET & ROW MAINTENANCE OTHER | 20,000 | 20,000 | 20,000 | | |
| 01-35-755-331 | OPERATING SUPPLIES | 80,000 | 40,000 | 60,000 | (20,000) | (25.00) |
| 01-35-755-332 | J.U.L.I.E. | 1,909 | 1,909 | 2,387 | 478 | 25.04 |
| 01-35-755-333 | ROAD SIGNS | 9,000 | 9,000 | 9,000 | | |
| 01-35-755-401 | OPERATING EQUIPMENT | 5,000 | 2,500 | 2,500 | (2,500) | (50.00) |
| 01-35-760-258 | PEST CONTROL | 1,000 | 1,000 | 1,000 | | |
| 01-35-760-259 | MOSQUITO ABATEMENT | 32,100 | 32,100 | 32,100 | | |
| 01-35-765-625 | VEHICLES - NEW & OTHER | 16,000 | 15,327 | | (16,000) | (100.00) |
| 01-35-765-626 | EQUIPMENT - LOADER | 10,000 | 9,836 | | (10,000) | (100.00) |
| 01-35-765-640 | VILLAGE ENTRY SIGNS | | | | | |
| 01-35-765-641 | EDP NEW EQUIPMENT | 3 | | 2,400 | 2,397 | 79,900.00 |
| 01-35-765-684 | STREET MAINTENANCE CONTRACT | | | | | |
| 01-35-765-685 | STREET IMPROVEMENTS | 46,131 | 137,398 | 272,306 | 226,175 | 490.29 |
| 01-35-770-799 | CONTINGENCIES | | | | | |
| Totals for dept 35-PUBLIC WORKS DEPARTMENT | | 1,186,302 | 1,288,335 | 1,554,661 | 368,359 | 31.05 |

Village of Willowbrook
Building and Zoning
Organization Chart



*Oversees Public Works and Building and Zoning

The mission of the Building and Zoning Division of the Municipal Services Department is to provide the community with comprehensive service in the areas of building and property maintenance, code compliance, building permits, plan review and resident concerns in an efficient manner to provide and ensure public safety for the community.

Building & Zoning Department

Fiscal Year 2016-17 Goals and Objectives

1. Continue to process applications for building and zoning permits in a timely manner to keep up with construction activity. Outsource work as needed to third-party agencies due to time constraints or complexities of a specific project. Optimize the use of an outsourced part-time inspector when needed. Consider the use of a temporary secretary position to assist at the front reception counter to answer calls, issue permit paperwork, etc.
2. Encourage professional development for the building inspector position through his continued membership in professional organizations, such as the Suburban Building Officials Conference (SBOC).
3. Continue to identify processes that will enable work to be completed more efficiently as development activity remains high, and the need to keep up with incoming work is a necessity. Cross-training with public works employees to be explored, particularly to assist in the completion of field construction inspections.
4. Continue to engage the building inspector position by direct involvement in the planning and design stages of the Village facilities renovation projects. The building inspector should regularly attend plan commission meetings to monitor pending developments and controversial design details in each. In addition, the planning consultant and building inspector should work closely on development projects since zoning and building code issues are related.
5. Enter into a direct engagement between the Village and WBK Associates, Inc. to provide consulting planning services to the Village. This consultant position was considered by the Village Board on May 9, 2016 and the consensus was to continue to outsource this position rather than hiring a full-time planner.
6. Ensure that both the building inspector and building & zoning secretary are adequately trained in all applicable aspects of the new BS&A ERP software system which was implemented in the fall of 2015.

Building & Zoning Department

Fiscal Year 2015-16 Goals and Accomplishments (in bold)

1. Continue to process applications for building and zoning permits in a timely manner to keep up with construction activity. Outsource work as needed to third-party agencies due to time constraints or complexities of a specific project. Optimize the use of an outsourced part-time inspector when needed.

Permit applications were processed in a timely manner resulting in turn-around times being between two and three weeks for initial plan review. The use of third-party consultants was required as-needed during periods of heavy permit activity or when Village staff was away on vacation or training. A third-party consultant was also used to help cover construction field inspections during times that the building inspector was on leave.

2. Pursue professional development for the building inspector position by encouraging membership in a professional organization, such as the Suburban Building Officials Conference (SBOC).

The building inspector joined the Suburban Building Officials Conference (SBOC), to fill a vacancy, in 2015 and served as an Executive Board member. In December of 2015, the employee was installed to serve as the Vice-President of the organization during the 2016 calendar year.

3. Continue to identify processes that will enable work to be completed more efficiently as a result of moving into a new office environment. Cross-training, particularly to cover the new building department front reception desk, will be required to serve customers.

Discussions have continued with the employee to identify “shortcuts” in self-established policies and procedures to complete work tasks. The stated goal is to streamline such procedures to enable the employee to keep up with the incoming work load while still maintain a high degree of accuracy in his work. Written recommendations were provided and discussions were held to ensure changes were implemented.

4. Continue to engage the building inspector position by direct involvement in the planning and design stages of the Village facilities renovation projects.

The building inspector has been involved in the review of Village facilities renovation projects and has provided feedback relative to building code consideration that could affect the design of the projects.

Building & Zoning Department

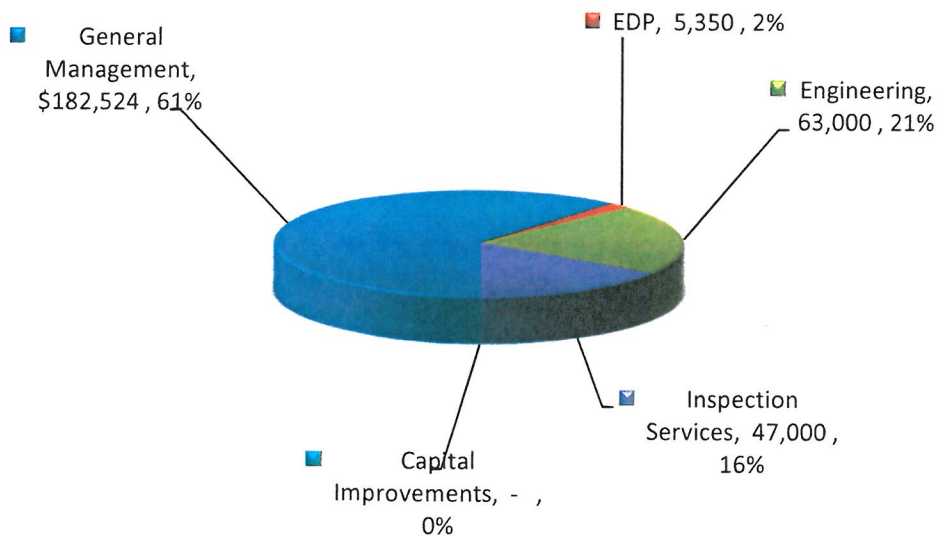
Fiscal Year 2015-16 Goals and Accomplishments (in bold) (continued)

5. Ensure that both the building inspector and building & zoning secretary are adequately trained in all applicable aspects of the new ERP software system prior to going live in the fall of 2015.

Training was provided by the ERP vendor, BS&A, to all employees in the fall of 2015 and some training continued into 2016 to ensure that all employees were able to navigate the new system.

Building & Zoning Budget Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 400/810 | General Management | \$ 178,188 | \$ 182,524 |
| 815 | EDP | 1,402 | 5,350 |
| 820 | Engineering | 75,500 | 63,000 |
| 830 | Inspection Services | 42,000 | 47,000 |
| 835 | Capital Improvements | - | - |
| | Total | <u>\$ 297,090</u> | <u>\$ 297,874</u> |
| | Percent Difference | | 0.26% |



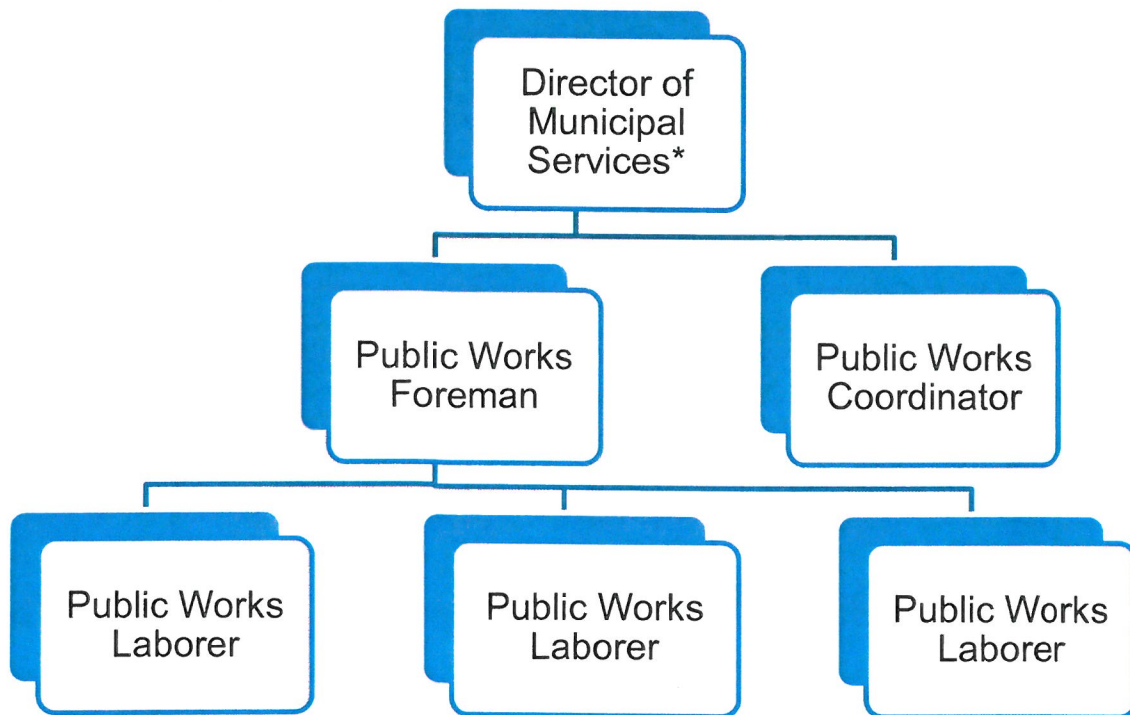
VILLAGE OF WILLOWBROOK
GENERAL FUND
EXPENDITURES BY DEPARTMENT
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Dept 40-BUILDING & ZONING DEPARTMENT | | | | | | |
| 01-40-400-147 | EMPLOYEE BENEFITS - MEDICARE | 1,650 | 1,650 | 1,707 | 57 | 3.45 |
| 01-40-400-151 | IMRF | 20,795 | 20,795 | 20,882 | 87 | 0.42 |
| 01-40-400-161 | SOCIAL SECURITY/FICA | 7,057 | 7,057 | 7,298 | 241 | 3.42 |
| 01-40-810-101 | SALARIES - PERMANENT EMPLOYEES | 71,723 | 71,723 | 73,517 | 1,794 | 2.50 |
| 01-40-810-102 | OVERTIME | 15,413 | 22,000 | 15,413 | | |
| 01-40-810-104 | PART TIME - CLERICAL | | | | | |
| 01-40-810-126 | SALARIES - CLERICAL | 26,689 | 26,689 | 28,775 | 2,086 | 7.82 |
| 01-40-810-141 | EMPLOYEE BENEFITS - MEDICAL INSURANCE | 27,346 | 27,346 | 27,975 | 629 | 2.30 |
| 01-40-810-144 | EMPLOYEE BENEFITS - UNEMPLOYMENT INS | 165 | 4 | 107 | (58) | (35.15) |
| 01-40-810-201 | TELEPHONES | 1,000 | 1,000 | 1,000 | | |
| 01-40-810-231 | RENTAL - STORAGE | | | | | |
| 01-40-810-236 | RADIO PAGING SYSTEMS | | | | | |
| 01-40-810-301 | OFFICE SUPPLIES | 750 | 750 | 750 | | |
| 01-40-810-302 | PRINTING & PUBLISHING | 1,000 | 750 | 750 | (250) | (25.00) |
| 01-40-810-303 | FUEL/MILEAGE/WASH | 1,500 | 1,250 | 1,250 | (250) | (16.67) |
| 01-40-810-304 | SCHOOLS/CONFERENCES/TRAVEL | 1,000 | 1,150 | 1,000 | | |
| 01-40-810-307 | FEES/DUES/SUBSCRIPTIONS | 500 | 635 | 500 | | |
| 01-40-810-311 | POSTAGE & METER RENT | 400 | 400 | 400 | | |
| 01-40-810-335 | CAMERA SUPPLIES | | | | | |
| 01-40-810-401 | OPERATING EQUIPMENT | 200 | 200 | 200 | | |
| 01-40-810-409 | MAINTENANCE - VEHICLES | 1,000 | 1,000 | 1,000 | | |
| 01-40-810-411 | MAINTENANCE - RADIO EQUIPMENT | | | | | |
| 01-40-815-212 | EDP SOFTWARE | | | 450 | 450 | |
| 01-40-815-263 | EDP EQUIPMENT MAINTENANCE | 250 | | | (250) | (100.00) |
| 01-40-815-305 | EDP PERSONNEL TRAINING | 400 | 264 | 1,350 | 950 | 237.50 |
| 01-40-815-306 | CONSULTING SERVICES | 750 | 750 | 750 | | |
| 01-40-815-345 | UNIFORMS | | | 400 | 400 | |
| 01-40-815-401 | EDP OPERATING EQUIPMENT | 2 | | 2,400 | 2,398 | 119,900.00 |
| 01-40-820-245 | FEES - ENGINEERING | 4,000 | 4,000 | 4,000 | | |
| 01-40-820-246 | FEES - DRAINAGE ENGINEER | 6,000 | 6,000 | 6,000 | | |
| 01-40-820-247 | REIMB EXP - ENGINEERING | 500 | 500 | 500 | | |
| 01-40-820-254 | PLAN REVIEW - ENGINEER | 7,000 | 5,000 | 5,000 | (2,000) | (28.57) |
| 01-40-820-255 | PLAN REVIEW - STRUCTURAL | 8,000 | 5,000 | 5,000 | (3,000) | (37.50) |
| 01-40-820-257 | PLAN REVIEW - PLANNER | | | | | |
| 01-40-820-258 | PLAN REVIEW - BUILDING CODE | 40,000 | 30,000 | 30,000 | (10,000) | (25.00) |
| 01-40-820-259 | PLAN REVIEW - DRAINAGE ENGINEER | 10,000 | 12,500 | 12,500 | 2,500 | 25.00 |
| 01-40-825-273 | SELF INSURANCE - DEDUCTIBLE | | | | | |
| 01-40-830-109 | PART TIME - INSPECTOR | 25,000 | 30,000 | 30,000 | 5,000 | 20.00 |
| 01-40-830-115 | PLUMBING INSPECTION | 6,000 | 6,000 | 6,000 | | |
| 01-40-830-117 | ELEVATOR INSPECTION | 7,000 | 7,000 | 7,000 | | |
| 01-40-830-119 | CODE ENFORCEMENT INSPECTION | 4,000 | 4,000 | 4,000 | | |
| 01-40-835-611 | FURNITURE & OFFICE EQUIPMENT | | | | | |
| 01-40-835-625 | VEHICLES - NEW & OTHER | | | | | |
| 01-40-835-641 | EDP NEW EQUIPMENT | | | | | |
| 01-40-840-799 | CONTINGENCIES | | | | | |
| Totals for dept 40-BUILDING & ZONING DEPARTMENT | | 297,090 | 295,413 | 297,874 | 784 | 0.26 |

OTHER FUNDS



Village of Willowbrook
Water Department
Organization Chart



*Oversees Public Works and Building & Zoning

The mission statement of the Water Division of the Municipal Services Department is to effectively and efficiently deliver public works services to residents and businesses in order to enhance the living and working environment of the community. This mission is met by the construction, planning, ongoing maintenance, and supervision of all public property for the water distribution system.

Water Fund

Fiscal Year 2016-17 Goals and Objectives

1. Design and publish the 2016 (2015 Monitoring year) Water Quality Report and mail to all water consumers prior to July 1, 2016, as required by the USEPA. This work will be outsourced to a specialized publication company familiar with the EPA CCR notice requirements.
2. Replace six (6) obsolete Traverse City brand fire hydrants with new East Jordan models for \$15,000; ultimately all obsolete hydrants will be replaced.
3. Complete repairs to the Village water distribution system as required. Repair water main breaks, leaking valves and service lines in an efficient manner to guard against excessive water loss (i.e., unmetered water).
4. Provide sufficient training on the Village water system to assist in having two (2) of the three (3) current Public Works employees successfully obtain their IEPA Class "C" Operators Certificate. One (1) employee has already passed the exam and is awaiting his certificate once he completes the required eligibility period.
5. Complete a SCADA system communication upgrade. Currently, the water plant SCADA system relies on phone lines to communicate between the water pumping station and the various water tanks to monitor the system. These POTS lines are being phased-out by the telephone provider, and as a result, are expensive to pay on a monthly basis. Our SCADA Consultant, Metropolitan Pump, has recommended a conversion from POTS line communication to an Ethernet-based form of communication. Conversion to this new system is estimated to cost approximately \$24,000 but would be offset by the savings of cancelling the currently used POTS lines.

Water Fund

Fiscal Year 2015-16 Goals and Accomplishments (in bold)

1. Design and publish the 2015 (2014 Monitoring year) Water Quality Report and mail to all water consumers prior to July 1, 2015, as required by the USEPA. This work will be outsourced to a specialized publication company familiar with the EPA CCR notice requirements.

The annual water quality report was published and mailed to all water accounts prior to the IEPA established deadline date.

2. Replace six (6) obsolete Traverse City brand fire hydrants with new East Jordan models for \$15,000; ultimately all obsolete hydrants will be replaced.

This is the continuation of an annual program to incrementally replace all outdated and obsolete Traverse City brand fire hydrants. In FY 2015-16 four (4) such hydrants were replaced with new hydrants.

3. Complete repairs to the Village water distribution system as required. Repair water main breaks, leaking valves and service lines in an efficient manner to guard against excessive water loss (i.e., unmetered water).

Numerous water main breaks and service line leaks were reported and repaired by public works crews. On occasion, depending on the location of the leak and its proximity to nearby structures, a leak locating firm was hired to pinpoint the location of the leak to ensure the smallest excavation possible to make the repair.

4. Provide a wireless network for the water system operating (SCADA) software to allow system notices and alarms to be received remotely through a smart device (e.g., smart phone or laptop). This is a continuation of this project from last year.

Upon recommendation by our SCADA consultant, it was decided that this project should be incorporated with the above mentioned SCADA communication upgrade. Therefore, it will be fully completed in 2016.

5. Provide sufficient training on the Village water system to assist in having all three (3) current Public Works employees successfully obtain their IEPA Class "C" Operators Certificate.

Three (3) public works employees have attended a 16-week course to prepare them for taking the IEPA Class C Water Operators exam, and a separate math refresher course. To date, one (1) employee has passed the exam and is awaiting his certificate once he completes the required eligibility period. The two (2) other employees are seeking additional training to help prepare them for a re-test.

Water Fund

Fiscal Year 2015-16 Goals and Accomplishments (in bold) (continued)

6. Replace one (1) public works 2008 Ford F-350 service body truck. \$8,000 has been budgeted within the General Fund, and another \$8,000 has been budgeted within the Water Fund for this vehicle replacement.

One (1) public works department service body pick-up truck was replaced at a cost within the budget amount.

7. Conduct flow testing of all large commercial water meters within the water distribution system to confirm the accuracy of their readings. \$10,670 was included in the FY 201-/16 budget for this purpose.

A water meter testing firm, HBK Water Meter Service, Inc., was hired to conduct flow testing of all large commercial water meters – defined as meters 2” in size or larger; a total of fifty (50) meters were tested. Testing occurred in the early spring of 2016. Of the total number tested, seventeen (17) were found to have not met the calibration standard (defined as between 97% - 103% accuracy) and were replaced with new meters.

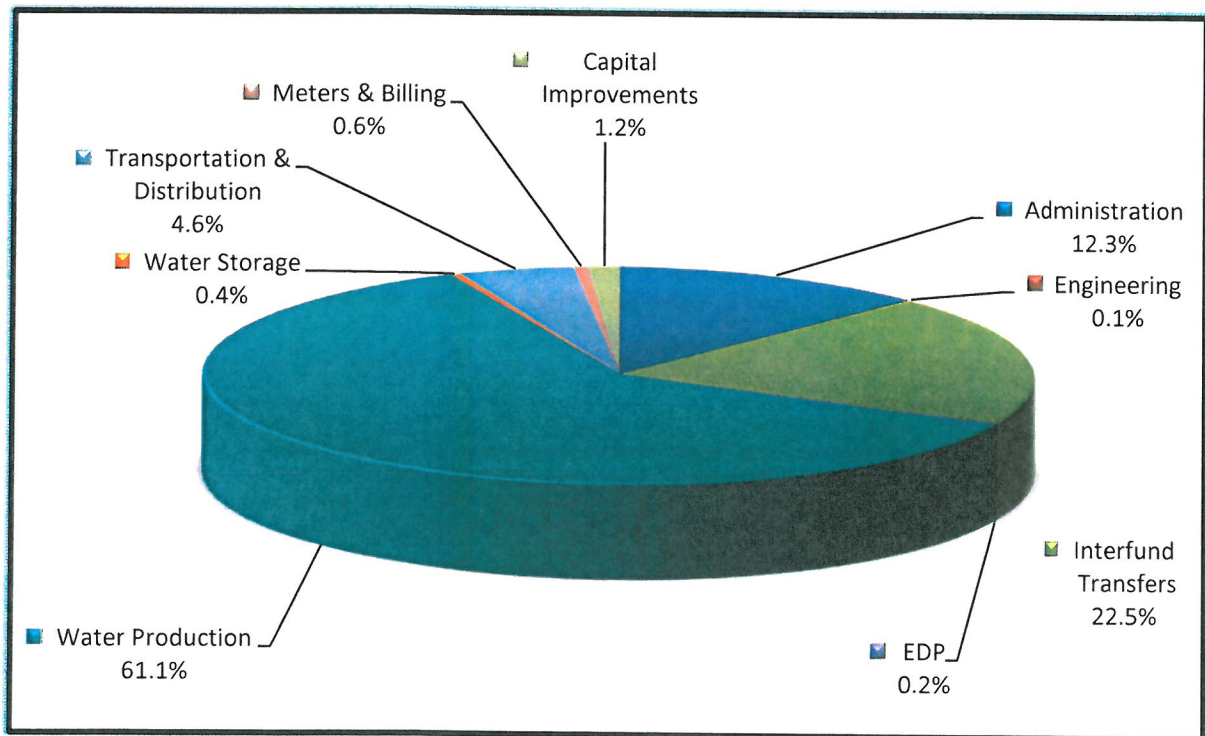
WATER FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|-------------------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Total Net Assets, Beginning | \$ 4,327,758 | \$ 4,686,556 | \$ 4,106,261 | \$ 4,632,338 | \$ 5,280,813 | \$ 5,748,605 | \$ 6,138,081 | \$ 6,420,534 |
| Revenues | 3,031,254 | 3,330,190 | 3,494,645 | 3,558,600 | 3,558,600 | 3,558,600 | 3,558,600 | 3,558,600 |
| % change | | | | 6.86% | 0.00% | 0.00% | 0.00% | 0.00% |
| Operating Expenses | 2,791,525 | 2,747,276 | 2,796,121 | 2,729,798 | 2,834,188 | 2,912,219 | 2,992,314 | 3,075,612 |
| Capital Expenses | - | 26,000 | 25,327 | 33,276 | 34,274 | 35,303 | 36,362 | 37,452 |
| Transfers Out | 461,226 | 154,283 | 147,120 | 147,051 | 222,346 | 221,602 | 247,472 | 246,696 |
| Total Expenses/Transfers Out | 3,252,751 | 2,927,559 | 2,968,568 | 2,910,125 | 3,090,808 | 3,169,124 | 3,276,147 | 3,359,760 |
| % change | | | | -0.60% | 6.21% | 2.53% | 3.38% | 2.55% |
| Net Surplus (Deficit) | (221,497) | 402,631 | 526,077 | 648,475 | 467,792 | 389,476 | 282,453 | 198,840 |
| Total Net Assets, Ending | \$ 4,106,261 | \$ 5,089,187 | \$ 4,632,338 | \$ 5,280,813 | \$ 5,748,605 | \$ 6,138,081 | \$ 6,420,534 | \$ 6,619,373 |
| Cost Per Day to Operate Fund | \$ 7,648 | \$ 8,254 | \$ 8,235 | \$ 8,053 | \$ 8,339 | \$ 8,553 | \$ 8,772 | \$ 9,001 |
| Working Capital | 1,745,585 | 1,077,116 | 2,062,068 | 2,500,949 | 2,759,147 | 2,939,029 | 3,011,888 | 3,001,133 |
| Days Operating Expense (Goal = 90)* | 228 | 130 | 250 | 311 | 331 | 344 | 343 | 333 |

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

Water Fund Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|--------------------|-------------------------------|------------------------------|------------------------------|
| 400/401 | Administration | \$ 289,879 | \$ 331,739 |
| 405 | Engineering | 2,575 | 2,000 |
| 410 | Overhead Reimbursement | 470,218 | 522,991 |
| 417 | EDP | 18,154 | 6,100 |
| 420 | Water Production | 1,811,215 | 1,642,928 |
| 425 | Water Storage | 9,485 | 9,485 |
| 430 | Transportation & Distribution | 118,250 | 123,250 |
| 435 | Meters & Billing | 27,500 | 15,000 |
| 440 | Capital Improvements | 26,000 | 33,276 |
| 449 | Debt Service | - | 76,305 |
| 900 | Interfund Transfers | 154,283 | 147,051 |
| Total | Water Fund | <u>\$ 2,927,559</u> | <u>\$ 2,910,125</u> |
| Percent Difference | | | -0.60% |



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--------------------------|--|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 02 - WATER FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 50-WATER DEPARTMENT | | | | | | |
| 02-50-400-147 | EMPLOYEE BENEFITS - MEDICARE | 2,894 | 2,894 | 3,177 | 283 | 9.78 |
| 02-50-400-151 | IMRF | 31,895 | 31,895 | 36,035 | 4,140 | 12.98 |
| 02-50-400-161 | SOCIAL SECURITY/FICA | 12,374 | 12,374 | 13,585 | 1,211 | 9.79 |
| 02-50-401-101 | SALARIES - PERMANENT EMPLOYEES | 119,945 | 119,945 | 137,419 | 17,474 | 14.57 |
| 02-50-401-102 | OVERTIME | 32,944 | 32,944 | 32,944 | | |
| 02-50-401-103 | PART TIME - LABOR | 25,000 | 28,060 | 25,000 | | |
| 02-50-401-126 | SALARIES - CLERICAL | 21,694 | 21,694 | 23,754 | 2,060 | 9.50 |
| 02-50-401-141 | EMPLOYEE BENEFITS - MEDICAL INSURANCE | 13,170 | 13,170 | 28,347 | 15,177 | 115.24 |
| 02-50-401-144 | EMPLOYEE BENEFITS - UNEMPLOYMENT INS | 220 | 220 | 178 | (42) | (19.09) |
| 02-50-401-201 | PHONE - TELEPHONES | 9,600 | 9,600 | 9,600 | | |
| 02-50-401-239 | FEES - VILLAGE ATTORNEY | 1,000 | 1,000 | 1,000 | | |
| 02-50-401-301 | OFFICE SUPPLIES | 1,639 | 1,500 | 1,500 | (139) | (8.48) |
| 02-50-401-302 | PRINTING & PUBLISHING | 3,194 | 6,000 | 6,000 | 2,806 | 87.85 |
| 02-50-401-303 | FUEL/MILEAGE/WASH | 4,500 | 3,500 | 3,500 | (1,000) | (22.22) |
| 02-50-401-304 | SCHOOLS/CONFERENCES/TRAVEL | 2,250 | 2,000 | 2,000 | (250) | (11.11) |
| 02-50-401-306 | REIMBURSE PERSONAL EXPENSES | 150 | 150 | 150 | | |
| 02-50-401-307 | FEES/DUES/SUBSCRIPTIONS | 750 | 550 | 550 | (200) | (26.67) |
| 02-50-401-311 | POSTAGE & METER RENT | 6,160 | 6,500 | 6,500 | 340 | 5.52 |
| 02-50-401-405 | FURNITURE & OFFICE EQUIPMENT | 500 | 500 | 500 | | |
| 02-50-405-245 | FEES - ENGINEERING | 2,575 | 2,000 | 2,000 | (575) | (22.33) |
| 02-50-410-501 | REIMBURSE OVERHEAD GENERAL FUND | 470,218 | 470,218 | 522,991 | 52,773 | 11.22 |
| 02-50-415-273 | SELF INSURANCE - DEDUCTIBLE | | | | | |
| 02-50-417-212 | EDP SOFTWARE | 15,650 | 10,000 | 750 | (14,900) | (95.21) |
| 02-50-417-263 | EDP EQUIPMENT MAINTENANCE | 2,000 | 545 | | (2,000) | (100.00) |
| 02-50-417-305 | EDP PERSONNEL TRAINING | 500 | | 1,350 | 850 | 170.00 |
| 02-50-417-401 | EDP OPERATING EQUIPMENT | 4 | | 4,000 | 3,996 | 99,900.00 |
| 02-50-420-206 | ENERGY - ELECTRIC PUMP | 16,000 | 12,000 | 12,000 | (4,000) | (25.00) |
| 02-50-420-294 | LANDSCAPING - WELLS 1 & 3 | 500 | 500 | 500 | | |
| 02-50-420-297 | LANDSCAPING - STANDPIPE | 1,000 | 1,000 | 1,000 | | |
| 02-50-420-361 | CHEMICALS | 1,750 | 1,750 | 1,750 | | |
| 02-50-420-362 | SAMPLING ANALYSIS | 2,678 | 2,678 | 2,678 | | |
| 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 | 1,788,287 | 1,824,763 | 1,624,000 | (164,287) | (9.19) |
| 02-50-425-471 | MATERIALS & SUPPLIES - L.H.V. | | | | | |
| 02-50-425-472 | MATERIALS & SUPPLIES - WB EXECUTIV PLAZA | | | | | |
| 02-50-425-473 | WELLHOUSE REPAIRS & MAINTENANCE - L.H.V. | 1,000 | 2,200 | 1,500 | 500 | 50.00 |
| 02-50-425-474 | WELLHOUSE REPAIRS & MAIN - WB EXEC PLAZA | 1,000 | 1,000 | 1,000 | | |
| 02-50-425-475 | MATERIALS & SUPPLIES- STANDPIPE/PUMPHOUS | 1,500 | 1,000 | 1,000 | (500) | (33.33) |
| 02-50-425-485 | REPAIRS & MAINTENANCE-STANDPIPE/PUMPHOUS | 5,985 | 5,985 | 5,985 | | |
| 02-50-430-276 | LEAK SURVEYS | 7,500 | 12,000 | 10,000 | 2,500 | 33.33 |
| 02-50-430-277 | WATER DISTRIBUTION REPAIRS/MAINTENANCE | 95,000 | 95,000 | 95,000 | | |
| 02-50-430-299 | LANDSCAPING - OTHER | 4,000 | 14,045 | 4,000 | | |
| 02-50-430-401 | OPERATING EQUIPMENT | 1,000 | 1,000 | 1,000 | | |
| 02-50-430-425 | J. U. L. I. E. MAINTENANCE & SUPPLY | 750 | 750 | 750 | | |
| 02-50-430-435 | EQUIPMENT RENTAL | | | | | |
| 02-50-430-476 | MATERIAL & SUPPLIES - DISTRIBUTION | 10,000 | 14,528 | 12,500 | 2,500 | 25.00 |
| 02-50-435-278 | METERS FLOW TESTING | 12,000 | 10,000 | 2,000 | (10,000) | (83.33) |
| 02-50-435-461 | NEW METERING EQUIPMENT | 10,000 | 5,000 | 7,500 | (2,500) | (25.00) |
| 02-50-435-462 | METER REPLACEMENT | 500 | 500 | 500 | | |
| 02-50-435-463 | MAINTENANCE - METER EQUIPMENT | 5,000 | 5,000 | 5,000 | | |
| 02-50-440-626 | VEHICLES - NEW AND OTHER | 16,000 | 15,327 | | (16,000) | (100.00) |
| 02-50-440-643 | PAINTING - WATER TOWERS | | | | | |
| 02-50-440-692 | PRESSURE ADJUSTING STATION | | | | | |
| 02-50-440-694 | DISTRIBUTION SYSTEM REPLACEMENT | 10,000 | 10,000 | 10,000 | | |
| 02-50-440-695 | EDP | | | 23,276 | 23,276 | |
| 02-50-440-696 | WATER MAIN EXTENTIONS | | | | | |
| 02-50-440-700 | CAPITAL OUTLAY - CAPITALIZED | | | | | |
| 02-50-449-101 | DEPRECIATION EXPENSE | | | | | |
| 02-50-449-102 | INTEREST EXPENSE | | 7,163 | 10,034 | 10,034 | |
| 02-50-449-103 | BOND ISSUANCE COSTS | | | | | |
| 02-50-449-104 | BOND PRINCIPAL EXPENSE | | | 10,286 | 10,286 | |

VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|-------------------------------------|---------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| 02-50-449-105 | INTEREST EXPENSE - IEPA LOAN | | | 17,145 | 17,145 | |
| 02-50-449-106 | PRINCIPAL EXPENSE - IEPA LOAN | | | 38,840 | 38,840 | |
| 02-50-449-799 | CONTINGENCIES | | | | | |
| 02-50-450-106 | BAD DEBT | | | | | |
| 02-50-900-109 | TRANSFER TO WATER CAPITAL IMPROVEMENT | 100,000 | 100,000 | 100,000 | | |
| 02-50-900-111 | TRANSFER TO DEBT SERVICE | 32,832 | 32,832 | 31,616 | (1,216) | (3.70) |
| 02-50-900-112 | TRANSFER TO DEBT SERVICE - 2015 | 21,451 | 14,288 | 15,435 | (6,016) | (28.05) |
| Totals for dept 50-WATER DEPARTMENT | | 2,927,559 | 2,968,568 | 2,910,125 | (17,434) | (0.60) |

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

A/C 02-00-410-501

FY 2016-17

| A/C 02-00-410-501 FY 2016-17 | | TOTAL 2015-16 ORIGINAL BUDGET | TOTAL 2016-17 REQUESTED BUDGET | % APP TO WATER | OVERHEAD AMOUNT |
|---------------------------------|--------------------------------------|--|---|-------------------|--------------------|
| GL NUMBER | DESCRIPTION | | | | |
| Fund 01 - GENERAL FUND | | | | | |
| 01-05-400-147 | EMPLOYEE BENEFITS - MEDICARE | 687 | 687 | 10% | 69 |
| 01-05-400-161 | SOCIAL SECURITY/FICA | 2,939 | 2,939 | 10% | 294 |
| 01-05-410-101 | SALARIES PRESIDENT & VILLAGE BOARD | 40,200 | 40,200 | 10% | 4,020 |
| 01-05-410-125 | SALARY - VILLAGE CLERK | 7,200 | 7,200 | 10% | 720 |
| 01-05-410-141 | LIFE INS BENEFIT -APPOINTED/ELECTED | 905 | 1,300 | 10% | 130 |
| 01-10-400-147 | EMPLOYEE BENEFITS - MEDICARE | 3,202 | 3,426 | 25% | 857 |
| 01-10-400-151 | IMRF | 40,340 | 40,107 | 25% | 10,027 |
| 01-10-400-161 | SOCIAL SECURITY/FICA | 10,989 | 11,715 | 25% | 2,929 |
| 01-10-455-101 | SALARIES - MANAGEMENT STAFF | 81,034 | 82,929 | 25% | 20,732 |
| 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 | 63,842 | 65,439 | 25% | 16,360 |
| 01-10-455-107 | ADMINISTRATIVE INTERN | 23,682 | 10,234 | 25% | 2,559 |
| 01-10-455-126 | SALARIES - CLERICAL | 70,930 | 72,704 | 25% | 18,176 |
| 01-10-455-131 | PERSONNEL RECRUITMENT | 550 | 550 | 25% | 138 |
| 01-10-455-141 | EMPLOYEE BENEFIT - MEDICAL INSURANCE | 15,258 | 29,219 | 25% | 7,305 |
| 01-10-455-144 | EMPLOYEE BENEFIT - UNEMPLOYMENT INS | 330 | 213 | 25% | 53 |
| 01-10-455-201 | PHONE - TELEPHONES | 12,500 | 13,260 | 10% | 1,326 |
| 01-10-455-231 | RENT - STORAGE | | | 10% | - |
| 01-10-455-266 | CODIFY ORDINANCES | 3,000 | 3,000 | 10% | 300 |
| 01-10-455-267 | DOCUMENT STORAGE | | | 10% | - |
| 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 | 2,800 | 2,800 | 10% | 280 |
| 01-10-455-304 | SCHOOLS/CONFERENCES/TRAVEL | 3,340 | 5,116 | 10% | 512 |
| 01-10-455-305 | STRATEGIC PLANNING | | 2,000 | 10% | 200 |
| 01-10-455-307 | FEES/DUES/SUBSCRIPTIONS | 15,010 | 15,010 | 10% | 1,501 |
| 01-10-455-311 | POSTAGE & METER RENT | 6,955 | 6,955 | 10% | 696 |
| 01-10-455-315 | COPY SERVICE | 4,000 | 4,000 | 10% | 400 |
| 01-10-455-355 | COMMISSARY PROVISION | 2,000 | 1,500 | 10% | 150 |
| 01-10-455-409 | MAINTENANCE - VEHICLES | 1,000 | 1,000 | 20% | 200 |
| 01-10-455-410 | MAINTENANCE - VEHICLE ENGINES | | | 20% | - |
| 01-10-455-411 | MAINTENANCE - EQUIPMENT | 750 | 750 | 20% | 150 |
| 01-10-460-306 | CONSULTING SERVICES | 3,200 | | 10% | - |
| 01-10-466-228 | MAINTENANCE - BUILDING | 58,773 | 58,773 | 10% | 5,877 |
| 01-10-466-236 | NICOR GAS (835 MIDWAY) | 4,000 | 4,000 | 10% | 400 |
| 01-10-466-240 | ENERGY/COMED (835 MIDWAY) | 4,250 | 3,000 | 10% | 300 |
| 01-10-466-251 | SANITARY (835 MIDWAY) | 300 | 400 | 10% | 40 |
| 01-10-466-293 | LANDSCAPE - VILLAGE HALL | 7,500 | 5,500 | 10% | 550 |
| 01-10-466-351 | BUILDING MAINTENANCE SUPPLIES | 11,400 | 8,000 | 10% | 800 |
| 01-10-466-385 | SANITARY USER CHARGE | | 200 | 10% | 20 |
| 01-10-470-239 | FEES - VILLAGE ATTORNEY | 80,000 | 75,000 | 15% | 11,250 |
| 01-10-471-252 | FINANCIAL SERVICES | | | 10% | - |
| 01-10-471-253 | CONSULTING FEES | | | 25% | - |
| 01-10-475-365 | PUBLIC RELATIONS | 4,250 | 10,000 | 10% | 1,000 |
| 01-10-475-366 | NEWSLETTER | 3,500 | 2,000 | 10% | 200 |
| 01-10-480-272 | INSURANCE - IRMA | 232,037 | 244,034 | 40% | 97,614 |
| 01-10-485-602 | BUILDING IMPROVEMENTS | 15,000 | 52,500 | 10% | 5,250 |
| 01-10-485-611 | FURNITURE & OFFICE EQUIPMENT | 18,500 | 2,500 | 20% | 500 |
| 01-15-400-147 | EMPLOYEE BENEFITS - MEDICARE | 394 | 424 | 0% | - |
| 01-15-400-151 | IMRF | 4,967 | 5,194 | 0% | - |

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-00-410-501
FY 2016-17

| GL NUMBER | DESCRIPTION | TOTAL 2015-16 ORIGINAL BUDGET | TOTAL 2016-17 REQUESTED BUDGET | % APP TO WATER | OVERHEAD AMOUNT |
|----------------------|--------------------------------------|--|---|-------------------|--------------------|
| | | | | | |
| 01-15-400-161 | SOCIAL SECURITY/FICA | 1,686 | 1,815 | 0% | - |
| 01-20-400-147 | EMPLOYEE BENEFITS - MEDICARE | 633 | 411 | 0% | - |
| 01-20-400-151 | IMRF | 5,666 | 4,190 | 0% | - |
| 01-20-400-161 | SOCIAL SECURITY/FICA | 2,705 | 1,759 | 0% | - |
| 01-25-400-147 | EMPLOYEE BENEFITS - MEDICARE | 1,533 | 3,253 | 25% | 813 |
| 01-25-400-151 | IMRF | 12,636 | 33,171 | 25% | 8,293 |
| 01-25-400-161 | SOCIAL SECURITY/FICA | 6,557 | 13,505 | 25% | 3,376 |
| 01-25-610-101 | SALARIES | | 125,050 | 25% | 31,263 |
| 01-25-610-102 | OVERTIME | 1,500 | 1,500 | 25% | 375 |
| 01-25-610-104 | PART TIME - CLERICAL | 36,585 | 23,911 | 25% | 5,978 |
| 01-25-610-126 | SALARIES - CLERICAL | 67,665 | 73,904 | 25% | 18,476 |
| 01-25-610-141 | EMPLOYEE BENEFIT - MEDICAL INSURANCE | 18,237 | 26,074 | 25% | 6,519 |
| 01-25-610-144 | EMPLOYEE BENEFIT - UNEMPLOYMENT INS | 421 | 274 | 25% | 69 |
| 01-25-610-304 | SCHOOLS/CONFERENCES/TRAVEL | 500 | 4,225 | 10% | 423 |
| 01-25-615-212 | EDP SOFTWARE | 15,135 | 37,505 | 25% | 9,376 |
| 01-25-615-213 | VILLAGE-WIDE IT SOFTWARE/LICENSES | 6,120 | 6,711 | 25% | 1,678 |
| 01-25-615-306 | IT - CONSULTING SERVICES | 25,000 | 25,000 | 25% | 6,250 |
| 01-25-620-251 | AUDIT SERVICES | 23,690 | 25,031 | 20% | 5,006 |
| 01-25-620-252 | FINANCIAL SERVICES | 165,640 | 4,840 | 20% | 968 |
| 01-30-400-147 | EMPLOYEE BENEFITS - MEDICARE | 37,026 | 38,004 | 4% | 1,520 |
| 01-30-400-151 | IMRF | 31,070 | 30,848 | 4% | 1,234 |
| 01-30-400-161 | SOCIAL SECURITY/FICA | 12,068 | 12,343 | 4% | 494 |
| 01-30-630-101 | SALARIES - PERMANENT EMPLOYEES | 2,142,037 | 2,156,912 | 4% | 86,276 |
| 01-30-630-102 | OVERTIME | 285,000 | 285,000 | 4% | 11,400 |
| 01-30-630-103 | OVERTIME - SPECIAL DETAIL & GRANTS | 23,000 | 23,000 | 4% | 920 |
| 01-30-630-104 | PART TIME - CLERICAL | 24,587 | 25,202 | 4% | 1,008 |
| 01-30-630-106 | ACCREDITATION MANAGER | | 12,245 | 4% | 490 |
| 01-30-630-126 | SALARIES - CLERICAL | 159,063 | 165,880 | 4% | 6,635 |
| 01-30-630-127 | OVERTIME - CLERICAL | 11,000 | 8,000 | 4% | 320 |
| 01-30-630-141 | EMPLOYEE BENEFIT - MEDICAL INSURANCE | 348,030 | 318,338 | 4% | 12,734 |
| 01-30-630-144 | EMPLOYEE BENEFIT - UNEMPLOYMENT INS | 3,069 | 1,985 | 4% | 79 |
| 01-30-630-155 | POLICE PENSION | 614,530 | 805,810 | 4% | 32,232 |
| 01-35-400-147 | EMPLOYEE BENEFITS - MEDICARE | 2,636 | 3,125 | 50% | 1,563 |
| 01-35-400-151 | IMRF | 29,278 | 36,003 | 50% | 18,002 |
| 01-35-400-161 | SOCIAL SECURITY/FICA | 11,273 | 12,484 | 50% | 6,242 |
| 01-35-710-345 | UNIFORMS | 4,500 | 4,500 | 50% | 2,250 |
| 01-35-725-412 | MAINTENANCE - GAS TANKS AND PUMPS | 5,000 | 8,400 | 50% | 4,200 |
| 01-35-725-413 | MAINTENANCE - GARAGE | 3,000 | 3,000 | 50% | 1,500 |
| 01-35-725-414 | MAINTENANCE - SALT BINS | 500 | 500 | 50% | 250 |
| 01-35-725-415 | NICOR GAS | 4,000 | 4,000 | 50% | 2,000 |
| 01-35-725-416 | ENERGY | | | 50% | - |
| 01-35-725-417 | SANITARY USER CHARGE | 236 | 200 | 50% | 100 |
| 01-35-725-418 | MAINTENANCE - PW BUILDING | 8,000 | 8,500 | 50% | 4,250 |
| 01-35-735-409 | MAINTENANCE - VEHICLES | 30,000 | 20,000 | 50% | 10,000 |
| 01-35-735-411 | MAINTENANCE - EQUIPMENT | 1,500 | 4,000 | 50% | 2,000 |
| TOTAL APPROPRIATIONS | | 5,061,826 | 5,314,186 | | 522,991 |

Hotel/Motel Tax Fund

Fiscal Year 2016-17 Goals and Objectives

1. Expand and enhance the advertising campaign including brochures, digital campaigns, promotional advertisements and billboards. The advertising budget was increased to \$100,000 to accomplish this.
2. Launch the first ever Hotel/Motel Summer Trolley Service to transport hotel guests around the Village to select dining and shopping destinations. \$60,000 was added to the budget to start the program.
3. Enhance the appearance of the Village through various landscape beautification projects.
4. Host the annual “Wine and Dine Intelligently” program for businesses in the Village serving alcohol.
5. Continue development of Willowbrook hotel/motel web site and make ongoing improvements to the new Willowbrook mobile phone app.
6. Provide support and funding for the Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs.

Fiscal Year 2015-16 Goals and Accomplishments

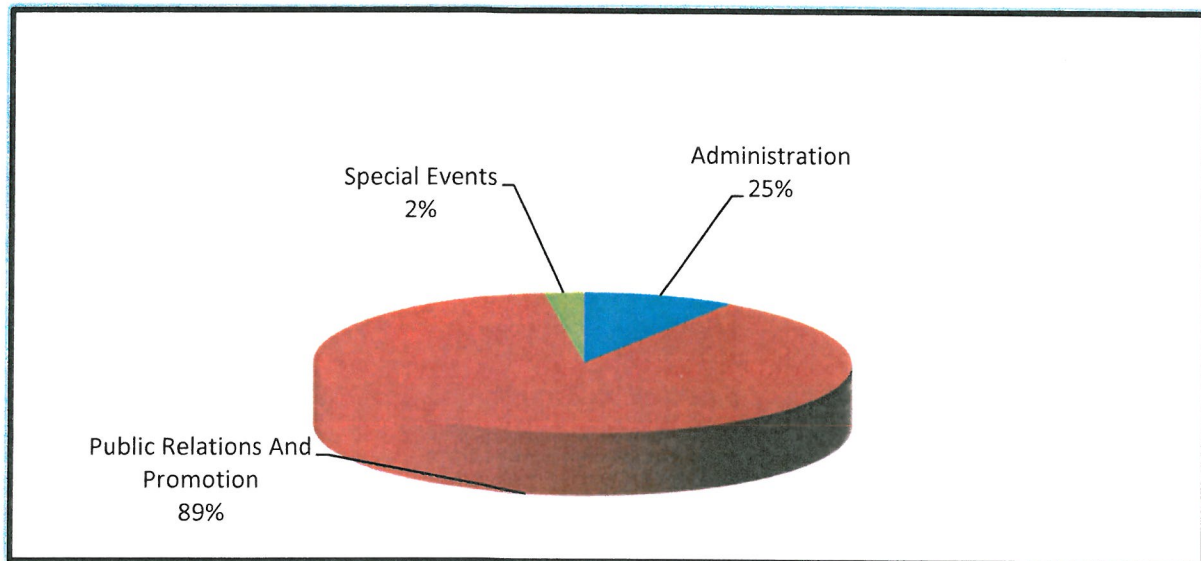
1. Continued advertising campaign including brochures, trade shows, the internet and promotional advertisements. There were several advertising campaigns completed throughout the year in cooperation with the DuPage Convention and Visitors Bureau.
2. Hosted “Wine and Dine Intelligently” program for businesses in the Village serving alcohol. The Serving Alcohol, Responsible Server Program was once again a success with many local businesses represented.
3. Continued development of Willowbrook hotel/motel web site. Improvements to the website continued with the input of the local hotels and the DuPage Convention and Visitors Bureau. Willowbrook mobile phone app was completed and launched.
4. Provided support and funding for the Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs. The Village provided funding for the Business Expo and other events.
5. With the support of the hotels, increased the 1% hotel/motel tax rate to 5% effective June 1, 2015 to enable the Village to expand its tourism opportunities.

HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 7,400 | \$ (1,233) | \$ 496 | \$ 108,120 | \$ 162,351 | \$ 213,348 | \$ 260,966 | \$ 305,055 |
| Revenues | 50,014 | 210,000 | 200,022 | 243,030 | 245,460 | 247,915 | 250,394 | 252,898 |
| % change | | | | 15.73% | 1.00% | 1.00% | 1.00% | 1.00% |
| Operating Expenses | 56,918 | 82,825 | 92,398 | 188,799 | 194,463 | 200,297 | 206,306 | 212,495 |
| Capital Expenses | - | - | - | - | - | - | - | - |
| Total Expenses | 56,918 | 82,825 | 92,398 | 188,799 | 194,463 | 200,297 | 206,306 | 212,495 |
| % change | | | | 127.95% | 3.00% | 3.00% | 3.00% | 3.00% |
| Net Surplus (Deficit) | (6,904) | 127,175 | 107,624 | 54,231 | 50,997 | 47,618 | 44,088 | 40,403 |
| Ending Fund Balance | \$ 496 | \$ 125,942 | \$ 108,120 | \$ 162,351 | \$ 213,348 | \$ 260,966 | \$ 305,055 | \$ 345,458 |

Hotel Motel Tax Fund Fiscal Year 2016-17

| Program | Description | FY 2015-16 <u>Budget</u> | FY 2016-17 <u>Budget</u> |
|--------------------|--------------------------------|-----------------------------|-----------------------------|
| 401 | Administration | \$ 9,125 | \$ 17,275 |
| 435 | Public Relations And Promotion | 69,200 | 167,024 |
| 436 | Special Events | 4,500 | 4,500 |
| 449 | Contingencies | - | - |
| Total | | <u>\$ 82,825</u> | <u>\$ 188,799</u> |
| Percent Difference | | | 127.95% |



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--------------------------------|---------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 03 - HOTEL/MOTEL TAX FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 53-HOTEL/MOTEL | | | | | | |
| 03-53-401-126 | SALARIES - CLERICAL | | | | | |
| 03-53-401-253 | PUBLIC RELATION CONSULTANT FEES | | | | | |
| 03-53-401-303 | FUEL/MILEAGE/WASH | | | | | |
| 03-53-401-304 | SCHOOLS/CONFERENCES/TRAVEL | | | | | |
| 03-53-401-306 | REIMBURSE PERSONAL EXPENSES | | | | | |
| 03-53-401-307 | FEES/DUES/SUBSCRIPTIONS | 9,000 | 13,486 | 12,150 | 3,150 | 35.00 |
| 03-53-401-308 | GRANT PILOT PROGRAM | | 5,000 | 5,000 | 5,000 | |
| 03-53-401-311 | POSTAGE & METER RENT | 125 | 125 | 125 | | |
| 03-53-401-401 | OPERATING EQUIPMENT | | | | | |
| 03-53-435-302 | PRINTING & PUBLISHING | | | | | |
| 03-53-435-303 | WILLOWBROOK MOBILE PHONE APP | 2,750 | 3,775 | 1,024 | (1,726) | (62.76) |
| 03-53-435-316 | LANDSCAPE BEAUTIFICATION | 3,000 | 3,000 | 3,000 | | |
| 03-53-435-317 | ADVERTISING | 60,450 | 60,450 | 100,000 | 39,550 | 65.43 |
| 03-53-435-318 | COMMUNITY SLOGAN | | | | | |
| 03-53-435-319 | CHAMBER DIRECTORY | 3,000 | 3,000 | 3,000 | | |
| 03-53-435-320 | TRANSPORTATION | | | 60,000 | 60,000 | |
| 03-53-436-378 | WINE & DINE INTELLIGENTLY | 2,000 | 1,062 | 2,000 | | |
| 03-53-436-379 | SPECIAL PROMOTIONAL EVENTS | 2,500 | 2,500 | 2,500 | | |
| 03-53-436-380 | FAMILIARIZATION TOURS | | | | | |
| 03-53-449-799 | CONTINGENCIES | | | | | |
| Totals for dept 53-HOTEL/MOTEL | | 82,825 | 92,398 | 188,799 | 105,974 | 127.95 |

Motor Fuel Tax (MFT) Fund

Fiscal Year 2016-17 Goals and Objectives

1. The 2016 MFT Roadway Maintenance Program will include the resurfacing of 1.47 miles of roadways located within the southwest quadrant of town, ADA upgrades of concrete pedestrian sidewalks, full-depth patching on various streets throughout the Village, crack sealing of various streets throughout the Village, and replacement of worn pavement markings. The project will be publicly bid by June and should be completed by mid to late September 2016.
2. In addition to completing the 2016 MFT Roadway Maintenance Program, MFT funding that has been accumulated in the Motor Fuel Tax (MFT) fund will be used to complete a Surface Transportation Program (STP) grant that the Village was previously awarded. This grant project will include an approximate \$774,000 overlay of Clarendon Hills Road from 67th Street to the Village's north limits. This grant requires local match of 25% of the project cost. Therefore, approximately \$193,500 will be required to make up the local share of the costs. Building a sufficient reserve in the MFT Fund over the previous years to cover this planned expense will enable both the grant project and the annual maintenance project to occur in the same year, so the Village does not lose a year of planned regular street maintenance.

Motor Fuel Tax Fund

Fiscal Year 2015-16 Goals and Accomplishments (in bold)

1. The 2015 MFT Roadway Maintenance Program will include the resurfacing of .51 miles of roadways (Waterford Drive), replacement of both defective concrete curb & gutter and defective concrete sidewalks along the street to be repaved, along with full-depth patching on various streets throughout the Village. The project will be publicly bid in the spring and should be completed by late September or early October 2015.

The 2015 MFT Roadway Maintenance Program included the resurfacing of an approximate ½ mile of roadways, replacement of defective concrete curb and gutter and sidewalk, and full-depth patching. The contract was awarded to the low bidder on May 26, 2015 and the project was completed by August 2015.

2. Continue to build reserves in the Motor Fuel Tax (MFT) fund for the Surface Transportation Program (STP) grant that the Village was previously awarded to complete an approximate \$774,000 overlay of Clarendon Hills Road from 67th Street to the Village's north limits in the 2016 construction season. This grant requires local match of 30% of the project cost. Therefore, approximately \$232,000 will be required to make up the local share of the costs. Building a sufficient reserve in the MFT Fund to cover this planned expense will enable both the grant project and the annual maintenance project to occur in the same year, so the Village does not lose a year of planned regular street maintenance.

The following schedule was used to build this required reserve amount within the fund, and we are currently on track:

| Year | Amount of Funds Reserved |
|-------------------|---------------------------------|
| FY 2013/14 | +/- \$75,000 |
| FY 2014/15 | +/- \$75,000 |
| FY 2015/16 | +/- \$75,000 |
| TOTAL: | \$225,000 |

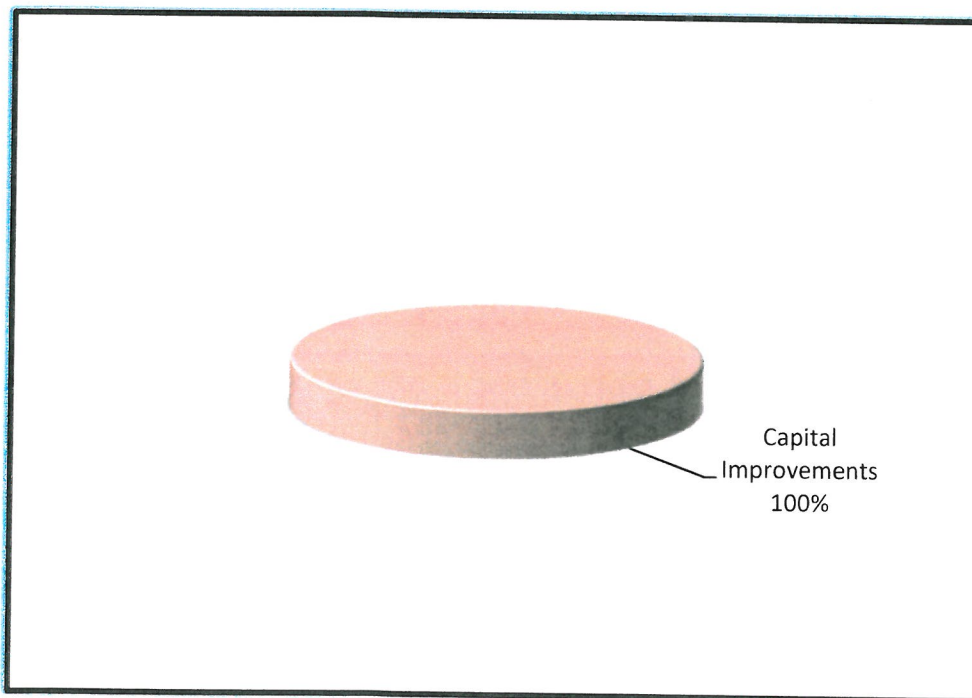
Due to a change in policy by the DuPage Mayors & Managers Conference Transportation Technical Committee, in 2016 the required local match funding amount was reduced to 25% in an effort to draw-down excessive funding in the state grant fund. Therefore, the already accumulated reserves in the village MFT fund were sufficient to cover this planned expense without further contribution.

MFT FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 356,131 | \$ 411,943 | \$ 407,614 | \$ 442,033 | \$ 251,215 | \$ 224,764 | \$ 200,549 | \$ 178,592 |
| Revenues | 287,228 | 203,297 | 219,273 | 221,336 | 223,549 | 225,785 | 228,043 | 230,323 |
| % change | | | | 8.87% | 1.00% | 1.00% | 1.00% | 1.00% |
| Operating Expenses | - | - | - | - | - | - | - | - |
| Capital Expenses | 235,745 | 225,000 | 184,854 | 412,154 | 250,000 | 250,000 | 250,000 | 250,000 |
| Total Expenses | 235,745 | 225,000 | 184,854 | 412,154 | 250,000 | 250,000 | 250,000 | 250,000 |
| % change | | | | 83.18% | -39.34% | 0.00% | 0.00% | 0.00% |
| Net Surplus (Deficit) | 51,483 | (21,703) | 34,419 | (190,818) | (26,451) | (24,215) | (21,957) | (19,677) |
| Ending Fund Balance | \$ 407,614 | \$ 390,240 | \$ 442,033 | \$ 251,215 | \$ 224,764 | \$ 200,549 | \$ 178,592 | \$ 158,915 |

Motor Fuel Tax Fund Fiscal Year 2016-17

| <u>Program</u> | <u>Description</u> | <u>FY 2015-16 Budget</u> | <u>FY 2016-17 Budget</u> |
|----------------|----------------------|------------------------------|------------------------------|
| 401 | Pavement Markings | \$ - | \$ - |
| 405 | Road Signs | - | - |
| 410 | Snow Removal | - | - |
| 415 | Street Lighting | - | - |
| 420 | Traffic Signals | - | - |
| 425 | Street Maintenance | - | - |
| 430 | Capital Improvements | 225,000 | 412,154 |
| 439 | Contingencies | - | - |
| | | <hr/> | <hr/> |
| Total | Motor Fuel Tax Fund | \$ 225,000 | \$ 412,154 |
| | | <hr/> | <hr/> |
| | Percent Difference | | 83.18% |



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

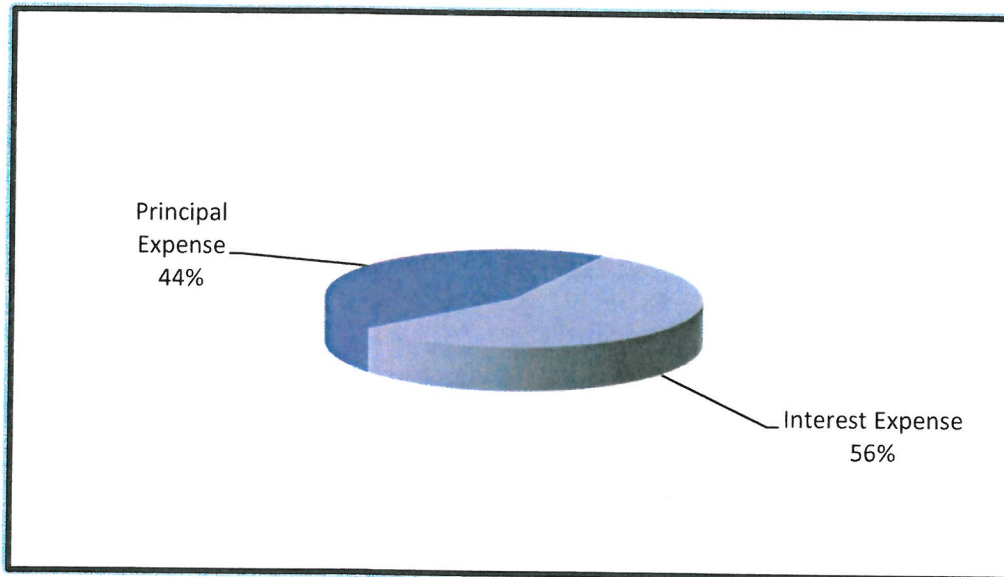
| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|-----------------------------------|-------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 04 - MOTOR FUEL TAX FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 56-MOTOR FUEL TAX | | | | | | |
| 04-56-401-285 | PAVEMENT MARKING | | | | | |
| 04-56-401-325 | PAVEMENT MARK PAINT | | | | | |
| 04-56-405-321 | TRAFFIC SIGNS | | | | | |
| 04-56-405-323 | TRAFFIC SIGN NUTS & BOLTS | | | | | |
| 04-56-410-288 | SNOW REMOVAL CONTRACT | | | | | |
| 04-56-410-371 | ROCK SALT | | | | | |
| 04-56-415-207 | ENERGY - STREET LIGHTS | | | | | |
| 04-56-415-223 | MAINTENANCE - STREET LIGHTS | | | | | |
| 04-56-420-221 | MAINTENANCE - TRAFFIC SIGNALS | | | | | |
| 04-56-425-323 | AGGREGATE MATERIALS | | | | | |
| 04-56-425-325 | BITUMINOUS PATCH MATERIAL | | | | | |
| 04-56-430-684 | STREET MAINTENANCE CONTRACT | 225,000 | 184,854 | 248,392 | 23,392 | 10.40 |
| 04-56-430-685 | LAFO PROJECT | | | 163,762 | 163,762 | |
| 04-56-439-799 | CONTINGENCIES | | | | | |
| Totals for dept 56-MOTOR FUEL TAX | | 225,000 | 184,854 | 412,154 | 187,154 | 83.18 |

SSA BOND & INTEREST FUND
 FINANCIAL SUMMARY FY 2016-17
 CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 359 | \$ 1,986 | \$ 1,830 | \$ 5,097 | \$ 5,132 | \$ 5,157 | \$ 5,182 | \$ 5,207 |
| Revenues | 320,911 | 322,320 | 325,582 | 319,520 | 321,250 | 322,250 | 322,490 | 321,950 |
| % change | | | | -0.87% | 0.54% | 0.31% | 0.07% | -0.17% |
| Operating Expenses | 319,440 | 322,315 | 322,315 | 319,485 | 321,225 | 322,225 | 322,465 | 321,925 |
| Capital Expenses | - | - | - | - | - | - | - | - |
| Total Expenses | 319,440 | 322,315 | 322,315 | 319,485 | 321,225 | 322,225 | 322,465 | 321,925 |
| % change | | | | -0.88% | 0.54% | 0.31% | 0.07% | -0.17% |
| Net Surplus (Deficit) | 1,471 | 5 | 3,267 | 35 | 25 | 25 | 25 | 25 |
| Ending Fund Balance | \$ 1,830 | \$ 1,991 | \$ 5,097 | \$ 5,132 | \$ 5,157 | \$ 5,182 | \$ 5,207 | \$ 5,232 |

SSA Bond & Interest Fund Fiscal Year 2016-17

| Program | Description | FY 2015-16 <u>Budget</u> | FY 2016-17 <u>Budget</u> |
|---------|-------------------|-----------------------------|-----------------------------|
| 550 | Principal Expense | \$ 135,000 | \$ 140,000 |
| 410 | Interest Expense | <u>187,315</u> | <u>179,485</u> |
| Total | | <u>\$ 322,315</u> | <u>\$ 319,485</u> |
| | | Percent Difference | -0.88% |



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--|------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 06 - SSA ONE BOND & INTEREST FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 60-SSA BOND | | | | | | |
| 06-60-550-401 | BOND PRINCIPAL EXPENSE | 135,000 | 135,000 | 140,000 | 5,000 | 3.70 |
| 06-60-550-402 | BOND INTEREST EXPENSE | 187,315 | 187,315 | 179,485 | (7,830) | (4.18) |
| 06-60-555-799 | CONTINGENCIES | | | | | |
| Totals for dept 60-SSA BOND | | 322,315 | 322,315 | 319,485 | (2,830) | (0.88) |

Water Capital Improvements Fund

FY 2016-17 Goals and Objectives

1. Complete the full blasting and re-coating of both the inside and outside of the Village's 3,000,000 gallon above grade standpipe water tank located at 710 Willowbrook Centre Parkway. This project will be funded through an IEPA SRF Loan.
2. Secure the services of a consulting engineering firm to draft project specifications and bidding documents to enable a public bid process for the re-painting of the Village's 500,000 gallon above grade spheroid water tank located at the Village Hall complex site, 7760 Quincy Street.
3. Complete a water main replacement project within the Village's Ridgemoor West Subdivision at an estimated cost of \$21,000. This section of water main is among the oldest in the Village's system and is currently experiencing numerous breaks that require repair.

Water Capital Improvements Fund

FY 2015-16 Goals and Accomplishments (in bold)

1. Complete the full blasting and re-coating of both the inside and outside of the Village's 500,000 gallon above grade spheroid water tank located at 67th Street and Kingery Highway (Illinois Route 83). This project was publicly bid with the low bid submitted by Era Valdivia Contractors, Inc. in the amount of \$353,600.

The contractor completed this project in the fall of 2015. The project was funded by proceeds from a bond sale that occurred in spring of 2015. At the request of the homeowners' association where this tank is located, the project also included landscape restoration at the base of the tower. Turf and landscape plantings in this area were disturbed by the tank painting process. A landscape design consultant was used to develop a restoration plan, which was performed in the fall of 2015.

2. Secure the services of a consulting engineering firm to draft project specifications and bidding documents to enable a public bid process for the re-painting of the Village's 3M gallon above grade water storage standpipe. \$20,000 was included in the FY2015-16 budget for this purpose.

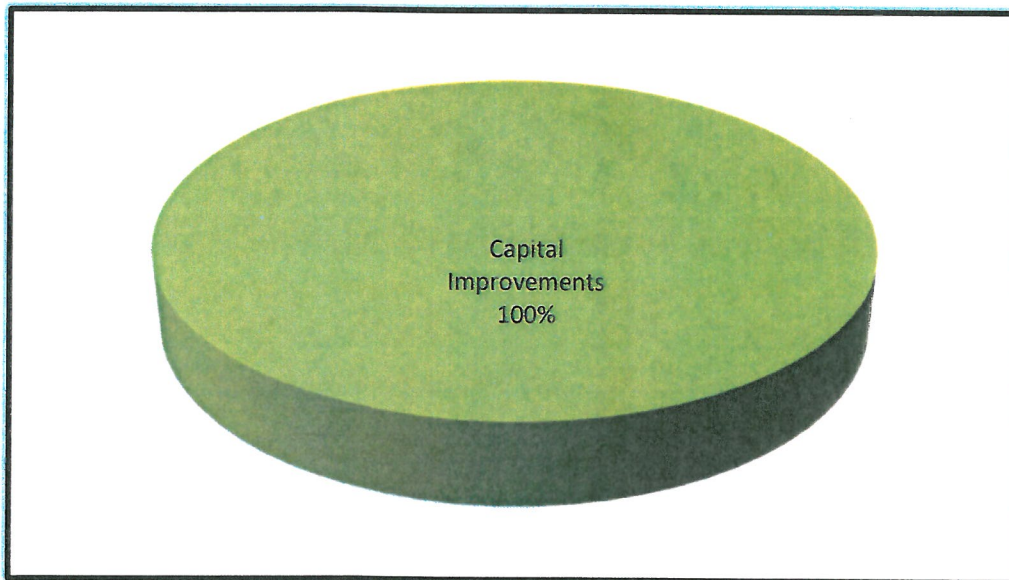
Project specifications were developed and sent to the IEPA for approval (this project was funded through an IEPA SRF Loan). Once approved, the project was publicly bid with the low bid submitted by Am-Coat Painting, Inc, in the amount of \$931,460.

WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 618,792 | \$ 722,842 | \$ 691,053 | \$ 377,165 | \$ 400,150 | \$ 116,350 | \$ 241,550 | \$ 391,750 |
| Revenues | 411,074 | 100,050 | 100,300 | 1,031,510 | 175,200 | 175,200 | 200,200 | 200,200 |
| % change | | | | 930.99% | -83.02% | 0.00% | 14.27% | 0.00% |
| Operating Expenses | - | - | - | - | - | - | - | - |
| Capital Expenses | 338,813 | 413,400 | 414,188 | 1,008,525 | 459,000 | 50,000 | 50,000 | 50,000 |
| Total Expenses | 338,813 | 413,400 | 414,188 | 1,008,525 | 459,000 | 50,000 | 50,000 | 50,000 |
| % change | | | | 143.96% | -54.49% | -89.11% | 0.00% | 0.00% |
| Net Surplus (Deficit) | 72,261 | (313,350) | (313,888) | 22,985 | (283,800) | 125,200 | 150,200 | 150,200 |
| Ending Fund Balance | \$ 691,053 | \$ 409,492 | \$ 377,165 | \$ 400,150 | \$ 116,350 | \$ 241,550 | \$ 391,750 | \$ 541,950 |

Water Capital Improvements Fund Fiscal Year 2016-17

| Program | Description | FY 2015-16 <u>Budget</u> | FY 2016-17 <u>Budget</u> |
|--------------------|----------------------|-----------------------------|-----------------------------|
| 405 | Contractual Services | \$ - | \$ - |
| 410 | Interfund Transfers | - | - |
| 440 | Capital Improvements | <u>413,400</u> | <u>1,008,525</u> |
| Total | | <u>\$ 413,400</u> | <u>\$ 1,008,525</u> |
| Percent Difference | | | 143.96% |



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---|---------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 09 - WATER CAPITAL IMPROVEMENTS FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 65-WATER CAPITAL IMPROVEMENTS | | | | | | |
| 09-65-405-245 | FEES - VILLAGE ATTORNEY | | | | | |
| 09-65-405-246 | FEES - ENGINEERING | | | | | |
| 09-65-405-247 | ARCHITECTUAL FEES | | | | | |
| 09-65-440-600 | WATER SYSTEM IMPROVEMENTS | 15,000 | | 20,765 | 5,765 | 38.43 |
| 09-65-440-601 | WATER MAIN EXTENSIONS | | | | | |
| 09-65-440-602 | MTU REPLACEMENT | | | | | |
| 09-65-440-603 | VALVE INSERTION PROGRAM | 6,000 | 6,000 | 6,000 | | |
| 09-65-440-604 | WATER TANK REPAIRS | 392,400 | 408,188 | 981,760 | 589,360 | 150.19 |
| 09-65-440-605 | FIXED ASSETS CAPITALIZED | | | | | |
| Totals for dept 65-WATER CAPITAL IMPROVEMENTS | | 413,400 | 414,188 | 1,008,525 | 595,125 | 143.96 |

Capital Projects Fund

Fiscal Year 2016-17 Goals and Objectives

The FY 2016-17 Capital Projects Fund includes approximately \$86,000 in funding earmarked to be used to complete an intersection improvement project located at Clarendon Hills Road & 67th Street. The project will be completed by the Village's 2016 MFT road contractor, Crowley-Sheppard Asphalt, Inc., and will include the widening of one leg of an existing intersection to provide for a dedicated turn lane. After an engineering review of this intersection was completed, it was determined that adding a dedicated turn lane would improve traffic flow through this intersection.

Fiscal Year 2015-16 Goals and Accomplishments

The FY 2015-16 Capital Projects Fund budget included approximately \$86,000 in reserves to be used towards the Willow Pond Park project (budgeted in the General Fund). Due to the threatened reduction/elimination of previously awarded grant funds from the State of Illinois toward this project, the entire amount of remaining fund balance was budgeted to supplement this project. As the project did not move forward in FY 2015-16, none of these funds were spent.

CAPITAL PROJECTS FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

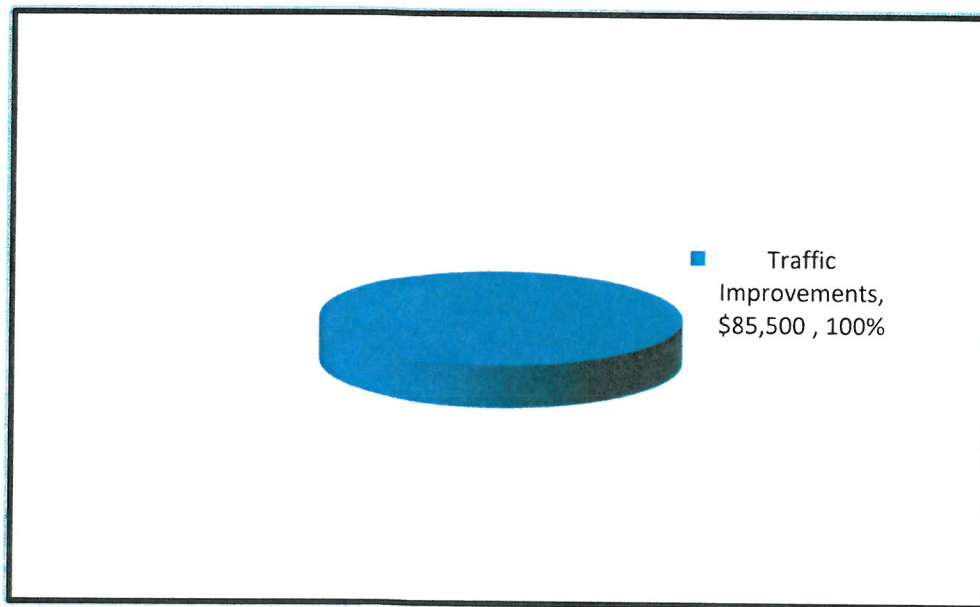
| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 86,281 | \$ 85,488 | \$ 85,492 | \$ 85,492 | \$ (8) | \$ (8) | \$ (8) | \$ (8) |
| Revenues | 3,825 | 10 | - | - | - | - | - | - |
| % change | | | | -100.00% | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! |
| Operating Expenses | - | - | - | - | - | - | - | - |
| Capital Expenses | 4,614 | 85,498 | - | 85,500 | - | - | - | - |
| Total Expenses | 4,614 | 85,498 | - | 85,500 | - | - | - | - |
| % change | | | | 0.00% | -100.00% | #DIV/0! | #DIV/0! | #DIV/0! |
| Net Surplus (Deficit) | (789) | (85,488) | - | (85,500) | - | - | - | - |
| Ending Fund Balance | \$ 85,492 | \$ - | \$ 85,492 | \$ (8) | \$ (8) | \$ (8) | \$ (8) | \$ (8) |

Capital Projects Fund Fiscal Year 2016-17

| Program | Description | FY 2015-16 <u>Budget</u> | FY 2016-17 <u>Budget</u> |
|---------|------------------------|-----------------------------|-----------------------------|
| 540 | Traffic Improvements | \$ 84,698 | \$ 85,500 |
| 545 | Bond Issuance Costs | 800 | - |
| 550 | Debt Service/Principal | - | - |
| 550 | Debt Service/Interest | - | - |
| Total | | <u>\$ 85,498</u> | <u>\$ 85,500</u> |

Percent Difference

0.00%



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

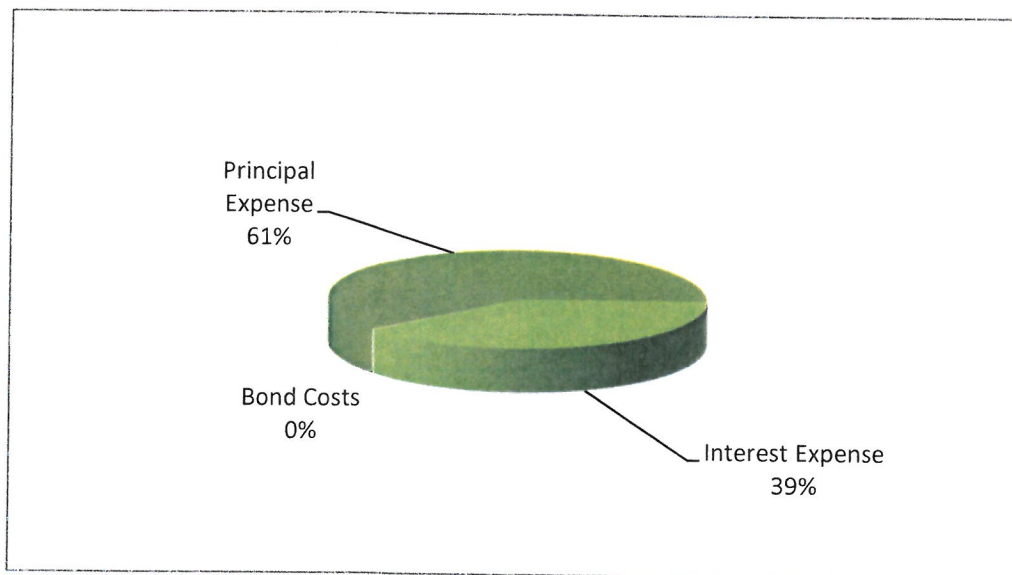
| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|-------------------------------------|-------------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 10 - CAPITAL PROJECT FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 68-CAPITAL PROJECTS | | | | | | |
| 10-68-430-501 | DRAINAGE IMPROVEMENTS | | | | | |
| 10-68-430-510 | WATER MAIN EXTENSIONS | | | | | |
| 10-68-540-408 | ARCHITECT FEES | | | | | |
| 10-68-540-410 | CLARENDON HILLS RD SIDEWALKS | | | | | |
| 10-68-540-412 | MIDWAY DRIVE SIDEWALKS | | | | | |
| 10-68-540-413 | ELEANOR STREET SIDEWALKS | | | | | |
| 10-68-540-414 | 59TH STREET SIDEWALKS | | | | | |
| 10-68-540-415 | PUBLIC WORKS FACILITY | | | | | |
| 10-68-540-416 | VILLAGE HALL GARAGE RENOVATION | | | | | |
| 10-68-540-420 | ADAMS STREET SIDEWALKS | | | | | |
| 10-68-540-422 | COMMUNITY PARK IMPROVEMENTS | 84,698 | | | (84,698) | (100.00) |
| 10-68-540-423 | TRAFFIC IMPROVEMENTS | | | 85,500 | 85,500 | |
| 10-68-545-409 | LAND ACQUISITION | | | | | |
| 10-68-545-410 | LANE COURT BRIDGE PROJECT | | | | | |
| 10-68-545-411 | 75TH STREET EXTENSION | | | | | |
| 10-68-545-412 | RIDGEMOOR PARK DRAINAGE IMPROVEMENT | | | | | |
| 10-68-545-413 | MIDWAY DR/QUINCY TARGET | | | | | |
| 10-68-550-401 | BOND PRINCIPAL EXPENSE | | | | | |
| 10-68-550-402 | BOND INTEREST EXPENSE | | | | | |
| 10-68-550-404 | BOND ISSUANCE COSTS | 800 | | | (800) | (100.00) |
| Totals for dept 68-CAPITAL PROJECTS | | 85,498 | | 85,500 | 2 | |

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$ 131 | \$ 131 | \$ 1,124 | \$ 321 | \$ (529) | \$ 1 | \$ 2 | \$ 3 |
| Revenues/Transfers In | 156,955 | 218,312 | 210,349 | 326,030 | 325,666 | 325,529 | 326,345 | 326,547 |
| % change | | | | 49.34% | -0.11% | -0.04% | 0.25% | 0.06% |
| Operating Expenses (Debt Service) | 288,300 | 218,312 | 211,152 | 326,880 | 325,136 | 325,528 | 326,344 | 326,546 |
| % change | | | | 49.73% | -0.53% | 0.12% | 0.25% | 0.06% |
| Other Financing Sources (Uses) | | | | | | | | |
| Bond Proceeds | 1,587,408 | - | - | - | - | - | - | - |
| Payment to Escrow Agent | (1,455,070) | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 132,338 | - | - | - | - | - | - | - |
| Net Surplus (Deficit) | 993 | - | (803) | (850) | 530 | 1 | 1 | 1 |
| Ending Fund Balance | \$ 1,124 | \$ 131 | \$ 321 | \$ (529) | \$ 1 | \$ 2 | \$ 3 | \$ 4 |

Debt Service Fund Fiscal Year 2016-17

| Program | Description | FY 2015-16 <u>Budget</u> | FY 2016-17 <u>Budget</u> |
|-----------|-------------------|-----------------------------|-----------------------------|
| 550 - 401 | Principal Expense | \$ 115,000 | \$ 199,714 |
| 550 - 402 | Interest Expense | 102,512 | 126,316 |
| 550 - 404 | Bond Costs | <u>800</u> | <u>850</u> |
| Total | | <u>\$ 218,312</u> | <u>\$ 326,880</u> |
| | | Percent Difference | 49.73% |



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|--------------------------------------|-------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 11 - DEBT SERVICE FUND | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 70-DEBT SERVICE FUND | | | | | | |
| 11-70-550-401 | BOND PRINCIPAL EXPENSE | 115,000 | 115,000 | 199,714 | 84,714 | 73.66 |
| 11-70-550-402 | BOND INTEREST EXPENSE | 102,512 | 95,349 | 126,316 | 23,804 | 23.22 |
| 11-70-550-403 | PAYMENT TO ESCROW AGENT | | | | | |
| 11-70-550-404 | BOND ISSUANCE COSTS | 800 | 803 | 850 | 50 | 6.25 |
| Totals for dept 70-DEBT SERVICE FUND | | 218,312 | 211,152 | 326,880 | 108,568 | 49.73 |

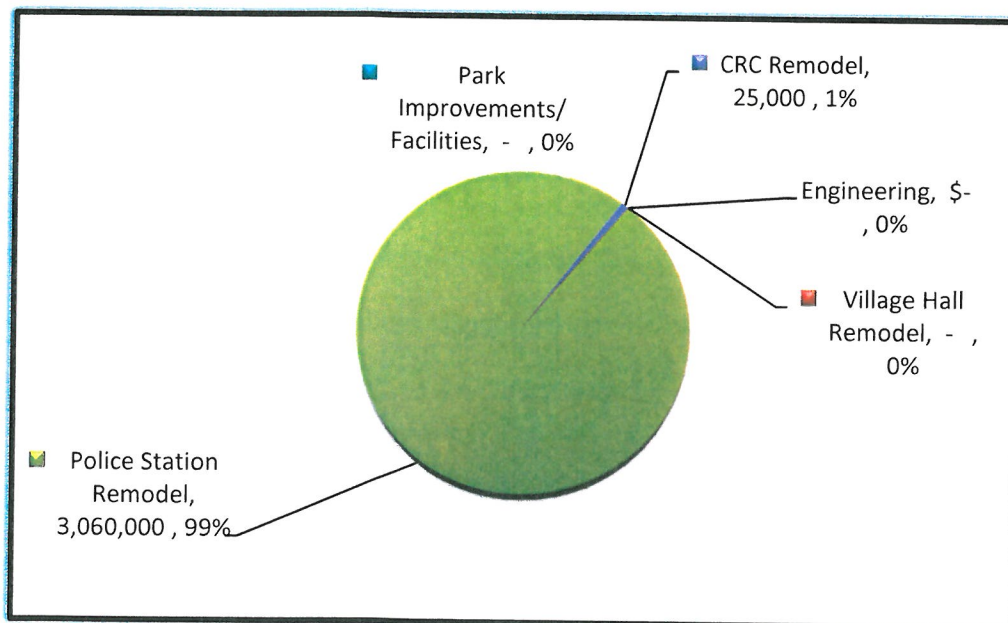
LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2016-17
CURRENT YEAR AND 5 YEAR FORECAST

| | FY 14-15 Actual | FY 15-16 Budget | FY 15-16 Projected | Year 1 FY 16-17 Proposed | Year 2 FY 17-18 Proposed | Year 3 FY 18-19 Proposed | Year 4 FY 19-20 Proposed | Year 5 FY 20-21 Proposed |
|--------------------------------------|--------------------|--------------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
| Beginning Fund Balance | \$1,052,789 | \$ 3,118,677 | \$ 3,088,999 | \$ 3,060,876 | \$ 1,376 | \$ (498,524) | \$ (498,524) | \$ (498,524) |
| Revenues | 2,007 | 100 | 112,198 | 25,500 | 100 | - | - | - |
| % change | | | | 25400.00% | -99.61% | -100.00% | #DIV/0! | #DIV/0! |
| Operating Expenses | - | - | - | - | - | - | - | - |
| Capital Expenses | 1,830,797 | 3,192,500 | 140,321 | 3,085,000 | 500,000 | - | - | - |
| Total Expenses | 1,830,797 | 3,192,500 | 140,321 | 3,085,000 | 500,000 | - | - | - |
| % change | | | | -3.37% | -83.79% | -100.00% | #DIV/0! | #DIV/0! |
| Other Financing Sources (Uses) | | | | | | | | |
| Bond Proceeds | 3,140,000 | - | - | - | - | - | - | - |
| Sale of Capital Assets | 725,000 | - | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 3,865,000 | - | - | - | - | - | - | - |
| Net Surplus (Deficit) | 2,036,210 | (3,192,400) | (28,123) | (3,059,500) | (499,900) | - | - | - |
| Ending Fund Balance | \$3,088,999 | \$ (73,723) | \$ 3,060,876 | \$ 1,376 | \$ (498,524) | \$ (498,524) | \$ (498,524) | \$ (498,524) |

Land Acquisition, Facility Expansion & Renovation Fund Fiscal Year 2016-17

| Program | Description | FY 2015-16 <u>Budget</u> | FY 2016-17 <u>Budget</u> |
|---------|------------------------------|-----------------------------|-----------------------------|
| 920 | Engineering | \$ 20,000 | \$ - |
| 930 | Village Hall Remodel | 20,000 | - |
| 930 | Police Station Remodel | 3,140,000 | 3,060,000 |
| 930 | CRC Remodel | 12,500 | 25,000 |
| 930 | Park Improvements/Facilities | - | - |
| Total | | <u>\$ 3,192,500</u> | <u>\$ 3,085,000</u> |

-3.37%



VILLAGE OF WILLOWBROOK
EXPENDITURES BY FUND
MAY 1, 2016 - APRIL 30, 2017

| GL NUMBER | DESCRIPTION | 2015-16 ORIGINAL BUDGET | 2015-16 PROJECTED ACTIVITY | 2016-17 PROPOSED BUDGET | 2016-17 PROPOSED AMT CHANGE | 2016-17 PROPOSED % CHANGE |
|---|-----------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------------------|---------------------------------|
| Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & | | | | | | |
| APPROPRIATIONS | | | | | | |
| Dept 75 | | | | | | |
| 14-75-910-409 | LAND ACQUISITION | | | | | |
| 14-75-920-245 | ENGINEERING | 20,000 | | | (20,000) | (100.00) |
| 14-75-930-410 | VILLAGE HALL REMODEL (835 MIDWAY) | 20,000 | 48,321 | | (20,000) | (100.00) |
| 14-75-930-411 | POLICE DEPT REMODEL (7760 QUINCY) | 3,140,000 | 80,000 | 3,060,000 | (80,000) | (2.55) |
| 14-75-930-412 | CRC REMODEL (825 MIDWAY DR) | 12,500 | 12,000 | 25,000 | 12,500 | 100.00 |
| 14-75-930-415 | FACILITIES | | | | | |
| Totals for dept 75- | | 3,192,500 | 140,321 | 3,085,000 | (107,500) | (3.37) |

CAPITAL BUDGET



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET SUMMARY

THE PROCESS

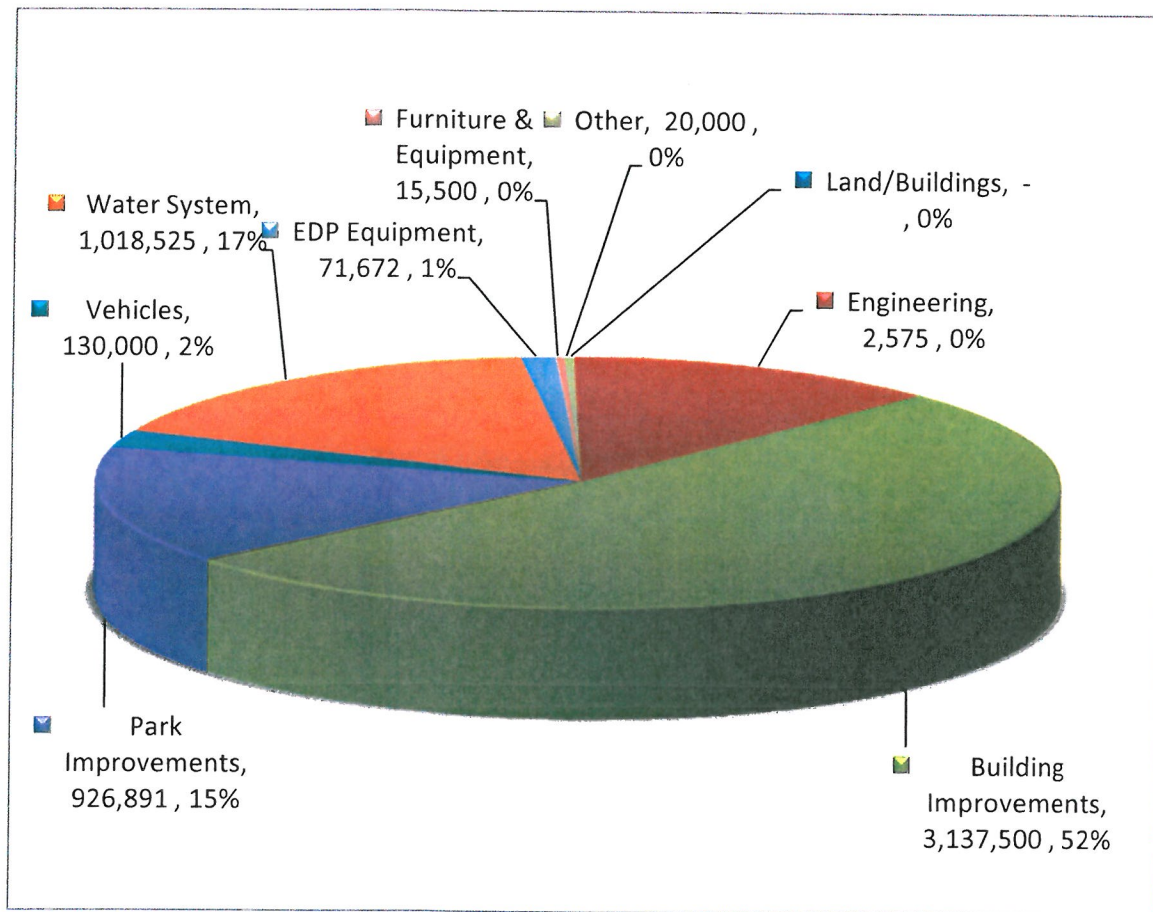
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan, a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues from the General Fund, Motor Fuel Tax Fund, Water Fund, Water Capital Improvement Fund, Capital Projects Fund and Land Acquisition, Facility Expansion and Renovation Fund. Categories include such items as building improvements, furniture & office equipment, vehicles and EDP equipment. See the following pages for a copy of the plan.

A separate document called the Capital Projects Inventory Plan is also prepared every several years. The majority of projects contained in the Capital Projects Inventory Plan are unfunded to date and have not been included in either the Village's Operating Budget nor the Long Range Financial Plan. These projects are typically costly in nature and would not be funded by annual operating revenues. As staff and the Village Board evaluate each project, methods of financing such as grants, developer participation or the issuance of debt is determined.

In June 2013 the Village completed its first ever parks only plan, the 2013-2017 Comprehensive Park and Recreation Master Plan. The plan includes an inventory of existing parks and possible future capital improvements to the parks. Although the plan is a guide to assist staff and elected officials in determining future park enhancements, a few of the enhancements most critically needed have been included in the Capital Improvements Budget and in the fiscal year 2016-17 operating budget.

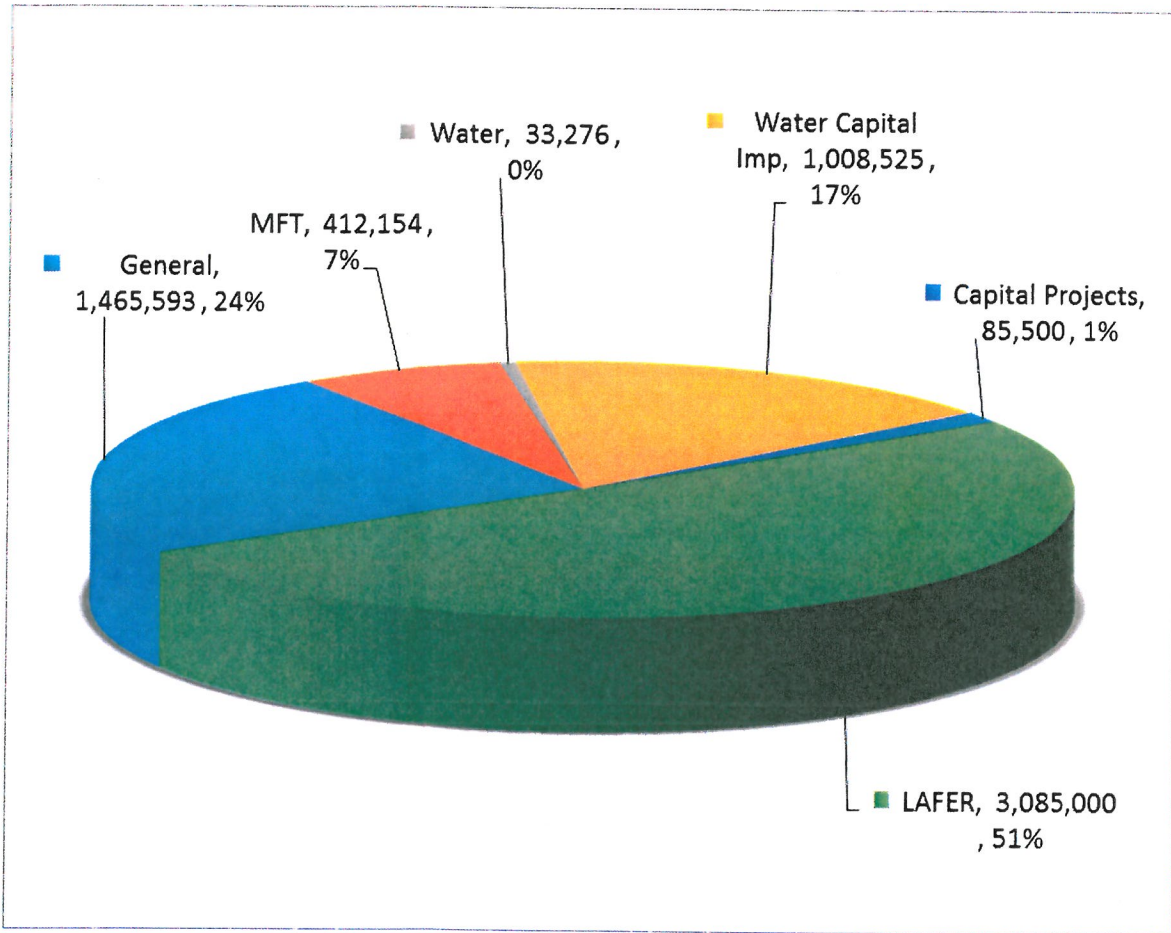
For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. Typically, vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are capital items.

CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2016-17



| <u>DESCRIPTION</u> | <u>AMOUNT</u> | <u>PERCENT</u> |
|-----------------------|---------------|----------------|
| | | |
| LAND/BUILDINGS | \$0 | 0% |
| STREETS | \$769,960 | 12.6% |
| BUILDING IMPROVEMENTS | \$3,137,500 | 51.5% |
| PARK IMPROVEMENTS | \$926,891 | 15.2% |
| VEHICLES | \$130,000 | 2.1% |
| WATER DIST. SYSTEM | \$1,018,525 | 16.7% |
| EDP EQUIPMENT | \$71,672 | 1.2% |
| FURNITURE & EQUIPMENT | \$15,500 | 0.3% |
| OTHER | \$20,000 | 0.4% |
| | | |
| TOTAL | \$6,090,048 | 100% |

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2016-17**



| <u>FUND</u> | <u>AMOUNT</u> | <u>PERCENT</u> |
|-------------------------|--------------------|----------------|
| GENERAL FUND | \$1,465,593 | 24.1% |
| MOTOR FUEL TAX FUND | \$412,154 | 6.8% |
| WATER FUND | \$33,276 | 0.5% |
| WATER CAP IMPROV FUND | \$1,008,525 | 16.6% |
| CAPITAL PROJECTS FUND | \$85,500 | 1.4% |
| LAND ACQ, FAC EXP & REN | \$3,085,000 | 50.6% |
| | | |
| TOTAL | \$6,090,048 | 100% |

**Village of Willowbrook
Capital Improvement Expenditures**

| ACCOUNT | FUND | FY 12-13 ACTUAL | FY 13-14 ACTUAL | FY 14-15 ACTUAL | FY 15-16 ESTIMATED ACTUAL | FY 16-17 PROPOSED BUDGET |
|--|--------------------------------------|--------------------|--------------------|--------------------|---------------------------------|--------------------------------|
| <u>General Corporate Fund</u> | | | | | | |
| Village Board & Clerk - Capital Improvements | | | | | | |
| 01-05-425-611 | Furniture & Office Equipment | - | 3,586 | - | - | - |
| 01-05-425-641 | EDP Equipment | - | 1,029 | - | - | - |
| * TOTAL | Capital Expenditures | - | 4,615 | - | - | - |
| Administration - Capital Improvements | | | | | | |
| 01-10-485-602 | Building Improvements | 20,487 | 672 | - | 8,500 | 52,500 |
| 01-10-485-611 | Furniture & Office Equipment | 170 | - | - | 18,500 | 2,500 |
| 01-10-485-625 | Vehicles - New & Other | - | - | - | - | - |
| 01-10-485-641 | EDP Equipment | 4,357 | 96,914 | 24,523 | 10,000 | 16,399 |
| 01-10-485-642 | PEG Channel Equipment | - | - | - | - | 8,000 |
| 01-10-485-643 | 9/11 Artifact | - | - | - | - | 20,000 |
| 01-10-485-651 | Land Acquisition | 22,000 | - | - | - | - |
| * TOTAL | Capital Expenditures | 47,014 | 97,586 | 24,523 | 37,000 | 99,399 |
| Planning & Development - Capital Improvements | | | | | | |
| 01-15-540-641 | EDP New Equipment | 3,259 | 496 | 496 | - | 2,400 |
| * TOTAL | Capital Expenditures | 3,259 | 496 | 496 | - | 2,400 |
| Parks & Recreation - Capital Improvements | | | | | | |
| 01-20-590-521 | ADA Park Improvements | 1,832 | 17,474 | 2,400 | 3,360 | 66,492 |
| 01-20-595-641 | EDP Equipment | 2,173 | 331 | 331 | 1 | 1,600 |
| 01-20-595-643 | Pond Improvements | - | - | - | - | - |
| 01-20-595-691 | Recreation Equipment | - | - | - | - | - |
| 01-20-595-692 | Landscaping | - | - | - | - | - |
| 01-20-595-693 | Court Improvements | - | - | - | - | - |
| 01-20-595-694 | Maintenance Equipment | 14,669 | - | - | - | - |
| 01-20-595-695 | Park Improvements-Neighborhood Parks | 39,226 | 3,400 | 46,649 | - | 856,189 |
| 01-20-595-696 | Community Park Development | - | - | - | - | 4,210 |
| * TOTAL | Capital Expenditures | 57,900 | 21,205 | 49,380 | 3,361 | 928,491 |
| Finance - Capital Improvements | | | | | | |
| 01-25-625-611 | Furniture & Office Equipment | 170 | - | - | - | - |
| 01-25-625-641 | EDP Equipment | 6,518 | 993 | 1,582 | 215,096 | 4,800 |
| * TOTAL | Capital Expenditures | 6,688 | 993 | 1,582 | 215,096 | 4,800 |
| Police - Capital Improvements | | | | | | |
| 01-30-680-611 | Furniture & Office Equipment | - | 9,935 | - | 15,000 | 5,000 |
| 01-30-680-622 | Radio Equipment | - | - | 10,577 | - | - |
| 01-30-680-625 | New Vehicles | - | 74,723 | 105,876 | 130,000 | 130,000 |
| 01-30-680-641 | EDP New Equipment | 28,243 | 4,302 | 4,302 | - | 20,797 |
| 01-30-680-642 | Copy Machine | - | - | - | - | - |
| * TOTAL | Capital Expenditures | 28,243 | 88,960 | 120,755 | 145,000 | 155,797 |
| Public Works - Capital Improvements | | | | | | |
| 01-35-765-625 | Vehicles - New & Other | - | 33,855 | 17,719 | 15,327 | - |
| 01-35-765-626 | Equipment - Loader | 4,600 | - | - | 9,836 | - |
| 01-35-765-640 | Landscape Improvements/Entry Signs | - | - | - | - | - |
| 01-35-765-641 | EDP Equipment | 13,001 | 496 | 496 | - | 2,400 |
| 01-35-765-684 | Street Maintenance Contract | 5,000 | - | - | - | - |
| 01-35-765-685 | Street Improvements | - | - | - | 137,398 | 272,306 |
| * TOTAL | Capital Expenditures | 22,601 | 34,351 | 18,215 | 162,561 | 274,706 |
| Building & Zoning - Capital Improvements | | | | | | |
| 01-40-835-611 | Furniture & Office Equipment | - | - | - | - | - |
| 01-40-835-641 | EDP New Equipment | - | - | - | - | - |
| * TOTAL | Capital Expenditures | - | - | - | - | - |
| **TOTAL | General Corporate Fund | 165,705 | 248,206 | 214,951 | 563,018 | 1,465,593 |

**Village of Willowbrook
Capital Improvement Expenditures**

| ACCOUNT | FUND | FY 12-13 ACTUAL | FY 13-14 ACTUAL | FY 14-15 ACTUAL | FY 15-16 ESTIMATED ACTUAL | FY 16-17 PROPOSED BUDGET |
|--|---|--------------------|---------------------|---------------------|---------------------------------|--------------------------------|
| <u>Water Fund</u> | | | | | | |
| Water Fund - Capital Improvements | | | | | | |
| 02-50-440-626 | Vehicles - New & Other | - | 33,725 | 14,568 | 15,327 | - |
| 02-50-440-643 | Painting - Tank Washing/Hydrants | - | - | - | - | - |
| 02-50-440-692 | Pressure Adjusting Station | - | - | - | - | - |
| 02-50-440-694 | Distribution System Replacement | 32,546 | 23,680 | 6,308 | 10,000 | 10,000 |
| 02-50-440-695 | EDP | - | - | - | - | 23,276 |
| * TOTAL | Water Fund | 32,546 | 57,405 | 20,876 | 25,327 | 33,276 |
| <u>Motor Fuel Tax Fund</u> | | | | | | |
| 04-56-430-684 | Street Maintenance Contract | 186,000 | 132,480 | 235,745 | 184,854 | 248,392 |
| 04-56-430-685 | LAFO Project | - | - | - | - | 163,762 |
| ** TOTAL | Motor Fuel Tax Fund | 186,000 | 132,480 | 235,745 | 184,854 | 412,154 |
| <u>Water Capital Improvements Fund</u> | | | | | | |
| 09-65-440-600 | Water System Improvements | 26,964 | - | - | - | 20,765 |
| 09-65-440-601 | Water Main Extensions | 24,480 | - | - | - | - |
| 09-65-440-602 | MTU Replacement | 3,202 | 19,050 | 323,609 | - | - |
| 09-65-440-603 | Valve Insertion Program | 1,651 | - | 5,724 | 6,000 | 6,000 |
| 09-65-440-604 | Water Tank Repairs | - | - | 19,000 | 408,188 | 981,760 |
| * TOTAL | Water Capital Improvements Fund | 56,297 | 19,050 | 348,333 | 414,188 | 1,008,525 |
| <u>Capital Projects Fund</u> | | | | | | |
| 10-68-540-422 | Community Park Improvements | - | - | - | - | - |
| 10-68-540-423 | Traffic Improvements | - | - | - | - | 85,500 |
| 10-68-545-411 | 75th Street Extension | - | - | - | - | - |
| 10-68-545-414 | Bond Issuance Costs | 428 | 428 | 803 | - | - |
| * TOTAL | Capital Projects Fund | 428 | 428 | 803 | - | 85,500 |
| <u>Land Acquisition, Facility Expansion & Renovation Fund</u> | | | | | | |
| 14-75-910-409 | Land Acquisition | - | 1,813,819 | - | - | - |
| 14-75-920-245 | Engineering | - | 18,205 | 4,775 | - | - |
| 14-75-930-410 | Village Hall Remodel (835 Midway) | - | - | 1,752,196 | 48,321 | - |
| 14-75-930-411 | Police Dept Remodel (7760 Quincy) | - | - | 10,419 | 80,000 | 3,060,000 |
| 14-75-930-412 | CRC Remodel (825 Midway Drive) | - | - | - | 12,000 | 25,000 |
| 14-75-930-415 | Park Improvements/Facilities | - | 258,787 | 62,479 | - | - |
| 14-75-940-500 | Bond Issuance Costs | - | - | 928 | - | - |
| 14-75-940-501 | Transfer to General Fund | - | 25,000 | - | - | - |
| * TOTAL | Land Acquisition, Facility Expansion & Renovation Fund | - | 2,115,811 | 1,830,797 | 140,321 | 3,085,000 |
| TOTAL | | \$ 440,976 | \$ 2,573,380 | \$ 2,651,505 | \$ 1,327,708 | \$ 6,090,048 |

CAPITAL IMPROVEMENTS

DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2016-17 Operating Budget contains the following items, which are considered “Capital Improvements”. Normally, the nature of capital expenditures is replacement items such as vehicles, furniture and equipment. The capital projects in the FY 2016-17 plan do not require additional personnel but may require overtime for certain projects.

The following is a description of the more significant capital expenditures and the impacts to the current and future operating budgets.

EDP Equipment

A total of \$71,672 is budgeted for EDP equipment across multiple departments (Administration, Planning, Parks & Recreation, Finance, Police, Public Works and Water); of this amount, \$53,193 is planned for a Village-wide computer replacement program. The Village typically replaces its computers every three to four years as technology changes rapidly. The last group of computers were used for four years. The Village has opted to purchase their computers outright, rather than leasing them over three years which has sometimes been done in the past. The impact of this purchase is that the Village is expending the full \$53,193 in FY 2016-17, however by not leasing, the Village is saving interest costs of approximately \$1,960 (7% interest) over three years.

Also within the EDP equipment line item is \$23,276 for SCADA communication equipment. The Village will convert the current land-line based communication system to Ethernet based lines. The land lines, called POTS lines, that are currently used have a monthly fee of approximately \$312. After conversion, the Village will save \$2,200 annually.

Vehicles

\$130,000 is budgeted to replace three squad cars in accordance with the Capital Improvement Plan. Due to the heavy use of these vehicles, the patrol squads are scheduled for replacement every 4 years while the detective and deputy chief’s vehicles are replaced about every 6 years. Existing revenue sources will be used to purchase the vehicles.

The Village expects to save approximately \$5,000 per car in maintenance costs in this year’s operating budget. Additionally, proceeds from the sale of capital assets that have been removed from service are typically \$2,000-\$4,000 per vehicle, and are budgeted as revenues in the General Fund.

Water Distribution System

Within the Water Fund, \$20,765 is budgeted to replace water mains in the Ridgemoor West subdivision; the current mains are some of the oldest in the Village and are experiencing repeated breaks. As the costs for each repair average \$2,500 - \$4,000, the Village estimates it will recoup the capital funds with reduced maintenance costs within a year by replacing the aging mains. Additionally, the Village will recognize additional savings by reducing staff overtime and benefit costs.

Street Improvements

The Village conducts a Street Maintenance Program using revenue from the Motor Fuel Tax Fund. Included in the Street Maintenance Program are road overlay and base repair, road crack filling, and sidewalk/curb/gutter replacement. The specific areas included in the annual program are based upon the 15-year MFT plan that has been developed by Village staff. This 15-year plan is updated annually and presented to the Public Services Committee and the Village Board for review. Estimates for the FY 2016-17 Street Maintenance Program total \$248,392, which will be paid for with normal recurring MFT revenues.

Estimated impact to current operating budget: \$0.

Estimated impact to future operating budgets: By limiting the current road program to only the most critical needs, the Village has been able to incrementally save Motor Fuel Tax revenues to fund its portion of the Federal Surface Transportation Program (STP) in FY 2016-17, which is budgeted at \$163,762. In future years the Village expects to begin incrementally saving again for other large future projects.

The street maintenance program is the largest single ongoing program, which is administered by the Village Administrator/Director of Municipal Services. With the continued commitment to the Village infrastructure, Village streets are in good shape and well maintained. The Village does not anticipate ever having to issue debt to rebuild or repair the Village's existing streets.

Water Capital Improvements

In FY 2015-16, the Village repainted the first of three water towers that need to be recoated. The total cost of this project for the three tanks is about \$1.8 million, and will be paid over multiple fiscal years as follows: \$408,000 in FY 2015-16, \$981,760 in FY 2016-17 and \$360,000 in FY 2017-18. The Village plans to finance the project using a combination of bond proceeds (issued April 2015) and low interest IEPA loan proceeds and/or future reserves (which are annually contributed to the Water Capital Improvements Fund by the Water Fund).

Estimated impact to current operating budget: \$20,320 and \$55,985, respectively, have been included in the budget to repay the FY 2016-17 portion of the bonds and IEPA loan.

Estimated impact to future operating budgets: The Water Fund's share of the bond repayment will be about \$52,000 annually over the remaining years of the 20-year bond. A \$1.0 million IEPA loan, is expected to cost the Village around \$1,214,900 to repay using a 20-year amortization; this equates to about \$60,000 in total annual debt service costs to the Water Fund for the next 20 years.

Building Improvements

During FY 2013-14, the Village purchased two additional buildings in order to create a Municipal Campus. The first building purchased at 835 Midway Drive was renovated during FY 2014-15 and has become the new Village Hall. Existing fund reserves were used for this project. The second phase, the existing Village Hall/police department at 7760 Quincy Street, will be renovated during FY 2016-17. The cost of that renovation has been estimated at \$3.1 million, and the proceeds of bonds issued in April 2015 will finance that phase.



Old Village Hall/police station at 7760 Quincy, Phase II, before renovation



825 Midway Drive, Phase III, before renovation

The second building purchased at 825 Midway Drive is expected to be renovated in FY 2017-18 and will be used as a Community Resource Center (CRC) to house various Village park and recreation programs, Village Board meetings, and other community events. Fund reserves or financing may be used for that phase. \$25,000 is included in the FY 2016-17 budget for preliminary engineering.

Estimated impact to current operating budget: As a result of the purchase of the two new buildings, utility and maintenance costs in the General Fund Administration Department have been increased by about \$30,700. One of the buildings had a tenant, and the Village continued their lease until they could find a replacement facility. The tenant vacated the building in December 2015. As a result, the annual rental income to the General Fund of \$82,500 generated by this tenant has ceased.

Estimated impact to future operating budgets: The increased utility and maintenance costs will recur in future budgets in perpetuity. The annual cost to the Village for repayment of the police station debt which would be paid from the General Fund will be about \$277,000 annually until 2035. As funding for the CRC building renovation has not yet been determined, the impact to the current and future operating budgets are not known at this time.

Village of Willowbrook Capital Improvement Plan

| General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|---------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|--------|
|---------------------------|--------------------------|-----------|-----------|-----------|-----------|-----------|--------|

| VILLAGE BOARD & CLERK | | | | | | | | |
|--|----------------------|------|------------|----------------|------------|------------|------------|----------------|
| EDP | | | | | | | | |
| 8 Laptops - Village Board | | 2008 | \$0 | \$5,200 | \$0 | \$0 | \$0 | \$5,200 |
| EDP TOTAL | 01-05-425-641 | | \$0 | \$5,200 | \$0 | \$0 | \$0 | \$5,200 |
| VILLAGE BOARD & CLERK TOTAL | | | \$0 | \$5,200 | \$0 | \$0 | \$0 | \$5,200 |

| ADMINISTRATION DEPARTMENT | | | | | | | | |
|---|----------------------|---------|-----------------|-----------------|----------------|----------------|------------|-----------------|
| BUILDING IMPROVEMENTS | | | | | | | | |
| Village Hall (835 Midway Drive): | | | | | | | | |
| Municipal complex outdoor lighting | | | \$52,500 | | | | | \$52,500 |
| BUILDING IMPROVEMENTS TOTAL | 01-10-485-602 | | \$52,500 | \$0 | \$0 | \$0 | \$0 | \$52,500 |
| FURNITURE & OFFICE EQUIPMENT | | | | | | | | |
| Copier | | 2011 | | | | | | \$0 |
| Telephones | | 2006 | | | | | | \$0 |
| Miscellaneous | | | \$2,500 | | | | | \$2,500 |
| FURNITURE & EQUIPMENT TOTAL | 01-10-485-611 | | \$2,500 | \$0 | \$0 | \$0 | \$0 | \$2,500 |
| VEHICLES | | | | | | | | |
| Administrator's Ford Explorer (#76) (6 Year Replac) | | 2008 | | \$30,000 | | | | \$30,000 |
| VEHICLES TOTAL | 01-10-485-625 | | \$0 | \$30,000 | \$0 | \$0 | \$0 | \$30,000 |
| EDP | | | | | | | | |
| Executive Secretary - Cindy - computer | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Village Administrator - Tim - computer | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Asst. to Village Administrator - Garrett - computer | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Mayor - computer | | 2012 | \$1,599 | | | \$1,600 | | \$3,199 |
| Administrative Intern - Tiffany - computer | | 2016 | | | \$1,600 | | | \$1,600 |
| General Administrative (notebook) | | 2007 | | | | | | \$0 |
| File Server (Admin share) | | 2016 | | | | | | \$0 |
| Document Archival Project | | ongoing | \$10,000 | | | | | \$10,000 |
| Document Archival scanner | | 2014 | | | | | | \$0 |
| EDP TOTAL | 01-10-485-641 | | \$16,399 | \$0 | \$1,600 | \$6,400 | \$0 | \$24,399 |
| PEG CHANNEL | | | | | | | | |
| Public Access Channel equipment | | | \$8,000 | | | | | \$8,000 |
| PEG CHANNEL TOTAL | 01-10-485-642 | | \$8,000 | \$0 | \$0 | \$0 | \$0 | \$8,000 |
| ARTIFACTS | | | | | | | | |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|--|---------------------------|--------------------------|-----------------|-----------------|----------------|----------------|------------|------------------|
| 9/11 NYC World Trade Center artifact enclosure/transport | | | \$20,000 | | | | | \$20,000 |
| ARTIFACTS TOTAL | 01-10-485-643 | | \$20,000 | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| ADMINISTRATION TOTAL | | | \$99,399 | \$30,000 | \$1,600 | \$6,400 | \$0 | \$137,399 |
| PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT | | | | | | | | |
| FURNITURE & OFFICE EQUIPMENT | | | | | | | | |
| Planner | | 2007 | | | | | | \$0 |
| FURNITURE & EQUIPMENT TOTAL | 01-15-540-611 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP | | | | | | | | |
| Building Secretary - Joanne - 50% | | 2012 | \$800 | | | \$800 | | \$1,600 |
| Planner | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| EDP TOTAL | 01-15-540-641 | | \$2,400 | \$0 | \$0 | \$2,400 | \$0 | \$4,800 |
| PLANNING & ECONOMIC DEVELOPMENT TOTAL | | | \$2,400 | \$0 | \$0 | \$2,400 | \$0 | \$4,800 |
| PARKS & RECREATION DEPARTMENT | | | | | | | | |
| EDP | | | | | | | | |
| Supt. of Parks - John | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Program laptops (5) | | 2012 | | | | | | \$0 |
| EDP TOTAL | 01-20-595-641 | | \$1,600 | \$0 | \$0 | \$1,600 | \$0 | \$3,200 |
| POND IMPROVEMENTS | 01-20-595-643 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RECREATION EQUIPMENT | | | | | | | | |
| Playground Equipment-Lake Hinsdale | | | | | | | | \$0 |
| Playground Equipment-Willow Pond | | | | | | | | \$0 |
| Playground Equipment-Ridgemoor | | | | | | | | \$0 |
| Playground Equipment-Community Park | | | | | | | | \$0 |
| RECREATION EQUIPMENT TOTAL | 01-20-595-691 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| COURT IMPROVEMENTS | | | | | | | | |
| Court Improvements-Community Park | | 2008 | | | | | | \$0 |
| Court Improvements-Waterford Park | | | | | | | | \$0 |
| COURT IMPROVEMENTS TOTAL | 01-20-595-693 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| MAINTENANCE EQUIPMENT | | | | | | | | |
| Parking Facilities | | | | | | | | \$0 |
| Ball Field Tractor | | 2008 | | | | | | \$0 |
| MAINTENANCE EQUIPMENT TOTAL | 01-20-595-694 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NEIGHBORHOOD PARK IMPROVEMENTS | | | | | | | | |
| Park Improvements - Willow Pond Park | | | \$800,000 | | | | | \$800,000 |
| Park Improvements - Farmingdale | | | | \$85,600 | | | | \$85,600 |
| Park Improvements - Lake Hinsdale Park | | | \$56,189 | | | | | \$56,189 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|---|---------------------------|--------------------------|------------------|------------------|------------------|----------------|------------|--------------------|
| Park Improvements - Prairie Trail Park | | | | \$273,000 | | | | \$273,000 |
| Park Improvements - Midway Park | | | | \$133,000 | | | | \$133,000 |
| Park Improvements - Rogers Glen Park | | | | | \$300,000 | | | \$300,000 |
| Park Improvements - Ridgemoor Park | | | | \$155,150 | \$513,600 | | | \$668,750 |
| Green Region Park (ComEd) | | | | | | | | \$0 |
| Neighborhood Park Gazebos/Shelters | | | | | | | | \$0 |
| Community Park Ball Field Lighting | | | | | | | | \$0 |
| Community Park Tot Lot | | 2008 | | | | | | \$0 |
| Borse Dugout Canopies | | 2013 | | | | | | \$0 |
| Park Improvements - Backstops | | 2011 | | | | | | \$0 |
| Park Improvements - Entrance Signs | | 2011 | | | | | | \$0 |
| NEIGHBORHOOD PARK IMPROVEMENTS TOTAL | 01-20-595-695 | | \$856,189 | \$646,750 | \$813,600 | \$0 | \$0 | \$2,316,539 |
| COMMUNITY PARK | | | | | | | | |
| Community Park Parking Lot Resurfacing | | | \$4,210 | | | | | \$4,210 |
| Community Park Toilet/Concession/Bldg | | 2007 | | | | | | \$0 |
| COMMUNITY PARK IMPROVEMENTS TOTAL | 01-20-595-696 | | \$4,210 | \$0 | \$0 | \$0 | \$0 | \$4,210 |
| PARKS & RECREATION TOTAL | | | \$861,999 | \$646,750 | \$813,600 | \$1,600 | \$0 | \$2,323,949 |
| FINANCE DEPARTMENT | | | | | | | | |
| FURNITURE & OFFICE EQUIPMENT | | | | | | | | |
| Furniture & Equipment | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FURNITURE & OFFICE EQUIPMENT TOTAL | 01-25-625-611 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP | | | | | | | | |
| Front Counter Reception - Computer | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Financial Analyst - Janet - Computer | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Director of Finance - Carrie - Computer | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| File Server (Finance Share) | | 2016 | | | | | | \$0 |
| EDP TOTAL | 01-25-625-641 | | \$4,800 | \$0 | \$0 | \$4,800 | \$0 | \$9,600 |
| FINANCE TOTAL | | | \$4,800 | \$0 | \$0 | \$4,800 | \$0 | \$9,600 |
| POLICE DEPARTMENT | | | | | | | | |
| FURNITURE & EQUIPMENT | | | | | | | | |
| AED Equipment | | | | | | | | |
| Squad 51 - AED | | 2006 | | | | | | \$0 |
| Squad 52 - AED | | 2006 | | | | | | \$0 |
| Squad 53 - AED | | 2006 | | | | | | \$0 |
| Squad 54 - AED | | 2006 | | | | | | \$0 |
| Squad 55 - AED | | 2006 | | | | | | \$0 |
| Squad 56 - AED | | 1999 | | | | | | \$0 |
| Squad 57 - AED | | 1999 | | | | | | \$0 |
| Squad 58 - AED | | 2013 | | | | | | \$0 |
| Squad 59 - AED | | 2008 | | | | | | \$0 |
| Squad 66 - AED | | | | | | | | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|--|---------------------------|--------------------------|----------------|----------------|------------|------------|------------|----------------|
| Front Office - AED | | | | | | | | \$0 |
| Lock-up - AED | | 2008 | | | | | | \$0 |
| Village Hall - AED | | 2008 | | | | | | \$0 |
| AED EQUIPMENT - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| | | | | | | | | |
| Equipment - Administrative | | | | | | | | |
| <u>General Office</u> | | | | | | | | |
| AV Monitors | | 1999 (rebuilt 2003) | | | | | | \$0 |
| Keypad System | | 1990 | | | | | | \$0 |
| Card Reader System | | 1990 | | | | | | \$0 |
| Fax Machine (4YR LC) | | 2003 | | | | | | \$0 |
| Copier Storage Area | | 1990 | | \$4,000 | | | | \$4,000 |
| Typewriter | | 2001 | | | | | | \$0 |
| | | | | | | | | |
| <u>Chief</u> | | | | | | | | |
| Fax Machine | | 2005 | | | | | | \$0 |
| | | | | | | | | |
| <u>Patrol</u> | | | | | | | | |
| Typewriter | | 2003 | | | | | | \$0 |
| | | | | | | | | |
| <u>Lock Up</u> | | | | | | | | |
| Video Camera | | 1990 | \$2,500 | | | | | \$2,500 |
| | | | | | | | | |
| <u>Parking Lot</u> | | | | | | | | |
| Video Camera | | 1999 (rebuilt 2003) | | | | | | \$0 |
| | | | | | | | | |
| Crowd Control Launcher | | 2003 | | | | | | \$0 |
| Internal/External A/V Monitoring System w/ Record Capability | | | | | | | | \$0 |
| | | | | | | | | |
| ADMINISTRATIVE EQUIPMENT - SUBTOTAL | | | \$2,500 | \$4,000 | \$0 | \$0 | \$0 | \$6,500 |
| | | | | | | | | |
| In-Car Video Cameras | | | | | | | | |
| 50 | | | | | | | | \$0 |
| 51 | | 2013 | | | | | | \$0 |
| 52 | | 2013 | | | | | | \$0 |
| 53 | | 2013 | | | | | | \$0 |
| 54 | | 2013 | | | | | | \$0 |
| 55 (included in new car price) | | 2013 | | | | | | \$0 |
| 56 (included in new car price) | | 2013 | | | | | | \$0 |
| 57 | | 2013 | | | | | | \$0 |
| 58 | | 2013 | | | | | | \$0 |
| 59 | | 2013 | | | | | | \$0 |
| 60 | | | | | | | | \$0 |
| 61 | | | | | | | | \$0 |
| 62 | | | | | | | | \$0 |
| 63 | | | | | | | | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|--|---------------------------|--------------------------|----------------|----------------|------------|------------|------------|----------------|
| 64 | | | | | | | | \$0 |
| 65 | | | | | | | | \$0 |
| 66 | | | | | | | | \$0 |
| 67 | | | | | | | | \$0 |
| IN-CAR VIDEO CAMERAS - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| FURNITURE | | | | | | | | |
| General Office | | 2003 | | | | | | \$0 |
| Chief | | 2005 | | | | | | \$0 |
| Ops/Admin. | | Various | | | | | | \$0 |
| Gas masks | | 2003 | | | | | | \$0 |
| Lunch Room | | Various | | | | | | \$0 |
| Interview 1 | | 2005 | | | | | | \$0 |
| Interview 2 | | 2005 | | | | | | \$0 |
| Cmdr. Office | | 1999 | | | | | | \$0 |
| Lock Up | | 1990 | | | | | | \$0 |
| Red Light Upgrade | | 2009 | | | | | | \$0 |
| Soundproofing - lock-up and both interview rooms | | 2013 | | | | | | \$0 |
| Exhaust fan - evidence room | | 2013 | | | | | | \$0 |
| Evidence camera | | 1990 | \$2,500 | | | | | \$2,500 |
| Patrol - reserve ammo safe | | 2011 | | | | | | \$0 |
| Locker Room1 | | 1990 | | | | | | \$0 |
| Locker Room2 | | 1990 | | | | | | \$0 |
| Storage Room | | 1990 | | | | | | \$0 |
| FURNITURE - SUBTOTAL | | | \$2,500 | \$0 | \$0 | \$0 | \$0 | \$2,500 |
| TOTAL FURNITURE & EQUIPMENT | | | \$5,000 | \$4,000 | \$0 | \$0 | \$0 | \$9,000 |
| RADIO EQUIPMENT | | | | | | | | |
| Base Radios - General Office | | 2006 | | | | | | \$0 |
| Car Radios | | | | | | | | |
| 50 | | 1997 | | | | | | \$0 |
| 51 | | 2008 | | | | | | \$0 |
| 52 | | 2005 | | | | | | \$0 |
| 53 | | 2006 | | | | | | \$0 |
| 54 | | 2006 | | | | | | \$0 |
| 55 | | 2008 | | | | | | \$0 |
| 56 | | 2008 | | | | | | \$0 |
| 57 | | 1997 | | | | | | \$0 |
| 58 | | 2005 | | | | | | \$0 |
| 59 | | 2008 | | | | | | \$0 |
| 60 | | 2005 | | | | | | \$0 |
| 61 | | 2004 | | | | | | \$0 |
| 62 | | 2004 | | | | | | \$0 |
| 63 | | 2006 | | | | | | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|---------------------------------|---------------------------|--------------------------|------------|------------|------------|------------|------------|------------|
| 64 | | 2004 | | | | | | \$0 |
| 65 | | 2006 | | | | | | \$0 |
| 66 K-9 | | 2006 | | | | | | \$0 |
| CAR RADIO SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| STARCOM (ETSB PURCHASED) | | | | | | | | |
| Portable Radios | | | | | | | | |
| 500 | | 2013 | | | | | | \$0 |
| 501 | | 2013 | | | | | | \$0 |
| 502 | | 2013 | | | | | | \$0 |
| 503 | | 2013 | | | | | | \$0 |
| 504 | | 2013 | | | | | | \$0 |
| 505 | | 2013 | | | | | | \$0 |
| 506 | | 2013 | | | | | | \$0 |
| 509 | | 2013 | | | | | | \$0 |
| 510 | | 2013 | | | | | | \$0 |
| 511 | | 2013 | | | | | | \$0 |
| 512 | | 2013 | | | | | | \$0 |
| 513 | | 2013 | | | | | | \$0 |
| 514 | | 2013 | | | | | | \$0 |
| 515 | | 2013 | | | | | | \$0 |
| 516 | | 2013 | | | | | | \$0 |
| 517 | | 2013 | | | | | | \$0 |
| 518 | | 2013 | | | | | | \$0 |
| 519 | | 2013 | | | | | | \$0 |
| 520 | | 2013 | | | | | | \$0 |
| 521 | | 2013 | | | | | | \$0 |
| 522 | | 2013 | | | | | | \$0 |
| 523 | | 2013 | | | | | | \$0 |
| 524 | | 2013 | | | | | | \$0 |
| 525 | | 2013 | | | | | | \$0 |
| 526 | | 2013 | | | | | | \$0 |
| 527 | | 2013 | | | | | | \$0 |
| 528 | | 2013 | | | | | | \$0 |
| 530 | | 2013 | | | | | | \$0 |
| spare | | 2013 | | | | | | \$0 |
| PORTABLE RADIOS SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| RADIO EQUIPMENT TOTAL | 01-30-680-622 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| NEW VEHICLES | | | | | | | | |
| BIKES | | | | | | | | |
| Bicycle1 01-485-625 | | 2000 | | | | | | \$0 |
| Bicycle2 01-485-625 | | 2000 | | | | | | \$0 |
| Bicycle3 01-485-625 | | 2003 | | | | | | \$0 |
| BIKES - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|--|---------------------------|--------------------------|------------------|-----------------|-----------------|-----------------|-----------------|------------------|
| AUTOMOTIVE VEHICLES | | | | | | | | |
| Chief (#50) (6 Year Replacement) | | 2014 | | | \$30,000 | | | \$30,000 |
| Patrol (#51) (4 Year Replacement) | | 2015 | | | | | \$38,000 | \$38,000 |
| Patrol (#52) (4 Year Replacement) + equipment package | | 2012 | \$43,334 | | | | | \$43,334 |
| Patrol (#53) (4 Year Replacement) | | 2013 | | | \$34,000 | | | \$34,000 |
| Patrol (#54) (4 Year Replacement) | | 2015 | | | | \$38,000 | | \$38,000 |
| Patrol (#55) (4 Year Replacement) | | 2014 | | | | | \$38,000 | \$38,000 |
| Patrol (#56) (4 Year Replacement) | | 2015 | | | | | | \$0 |
| Patrol (#57) (4 Year Replacement) + equipment package | | 2011 | \$43,333 | | | | | \$43,333 |
| Patrol (#58) - Ford Explorer + equipment package | | 2010 | \$43,333 | | | | | \$43,333 |
| Patrol (#59) (4 Year Replacement) | | 2014 | | | | \$34,000 | | \$34,000 |
| Patrol (#66) (4 Year Replacement) - Chevy Tahoe K-9 | | 2012 | | \$38,000 | | | | \$38,000 |
| Deputy Chief (#75) (6 Year Replacement) - 2006 Ford Explorer | | 2006 | | | | | | \$0 |
| Detective (#61) (6 Year Replacement) | | 2015 | | | | | | \$0 |
| Deputy Chief (#62) (6 Year Replacement) | | 2015 | | | | | | \$0 |
| Detective (#63) (6 Year Replacement) Ford Taurus | | 2015 | | | | | | \$0 |
| DEA Task Force (#67) Nissan | | 2004 | | | | | | \$0 |
| AUTOMOTIVE VEHICLES - SUBTOTAL | | | \$130,000 | \$38,000 | \$64,000 | \$72,000 | \$76,000 | \$380,000 |
| NEW VEHICLES TOTAL | | | | | | | | |
| | 01-30-680-625 | | \$130,000 | \$38,000 | \$64,000 | \$72,000 | \$76,000 | \$168,000 |
| EDP | | | | | | | | |
| COMPUTERS | | | | | | | | |
| General Office (535) - Debbie | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| General Office (536) - Laurie | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| General Office (537) - Lori | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| General Office (538) - General | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Chief | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Deputy Chief | | 2012 | \$1,599 | | | \$1,600 | | \$3,199 |
| Ops (notebook) | | 2007 | | | | | | \$0 |
| Red Light Hearing laptop | | 2016 | | | | | | \$0 |
| Detectives 1 | | 2012 | \$1,599 | | | \$1,600 | | \$3,199 |
| Detectives 2 | | 2012 | \$1,599 | | | \$1,600 | | \$3,199 |
| Sergeant 1 | | | \$1,599 | | | \$1,600 | | \$3,199 |
| Sergeant 2 | | | \$1,599 | | | \$1,600 | | \$3,199 |
| Sergeant 3 | | | \$1,599 | | | \$1,600 | | \$3,199 |
| Commander (notebook) | | 2007 | | | | | | \$0 |
| Lockup | | 2012 | \$1,599 | | | \$1,600 | | \$3,199 |
| Roll Call Room 1 | | 2012 | \$1,599 | | | \$1,600 | | \$3,199 |
| Roll Call Room 2 | | 2012 | \$1 | | | \$1,600 | | \$1,601 |
| Roll Call Room 3 | | 2012 | \$1 | | | \$1,600 | | \$1,601 |
| Evidence Room | | | \$1 | | | \$1,600 | | \$1,601 |
| Accreditation Manager | | | \$1 | | | \$1,600 | | \$1,601 |
| Report Writing Room | | | \$1 | | | \$1,600 | | \$1,601 |
| COMPUTERS - SUBTOTAL | | | \$20,797 | \$0 | \$0 | \$28,800 | \$0 | \$49,597 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|--|---------------------------|--------------------------|------------------|-----------------|-----------------|------------------|-----------------|------------------|
| PRINTERS | | | | | | | | |
| General Office (535)dm | | | | | | | | \$0 |
| General Office (535) | | 2008 | | | | | | \$0 |
| General Office (536) | | 2008 | | | | | | \$0 |
| General Office (537) | | 2008 | | | | | | \$0 |
| General Office (538) | | 2006 | | | | | | \$0 |
| Det1 | | 2006 | | | | | | \$0 |
| Cmdr | | 2002 | | | | | | \$0 |
| Lockup | | 2005 | | | | | | \$0 |
| Patrol1 | | 2008 | | | | | | \$0 |
| Color Laser | | 2002 | | | | | | \$0 |
| PRINTERS - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| SERVERS & GATEWAYS | | | | | | | | |
| Network (water server moved here in 2016) | | 2013 | | | | | | \$0 |
| SWCD | | 2003 | | | | | | \$0 |
| CJIS | | 2003 | | | | | | \$0 |
| SERVERS & GATEWAYS - SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| OTHER HARDWARE | | | | | | | | |
| Routers | | | | | | | | \$0 |
| Modems | | | | | | | | \$0 |
| OTHER HARDWARE SUBTOTAL | | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| EDP TOTAL | 01-30-680-641 | | \$20,797 | \$0 | \$0 | \$28,800 | \$0 | \$49,597 |
| COPIER | | | | | | | | |
| Copier | | 2000 | | | | | | \$0 |
| COPIER TOTAL | 01-30-680-642 | | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| POLICE DEPARTMENT TOTAL | | | \$155,797 | \$42,000 | \$64,000 | \$100,800 | \$76,000 | \$226,597 |
| MUNICIPAL SERVICES - PUBLIC WORKS | | | | | | | | |
| VEHICLES | | | | | | | | |
| 2008 Ford F-350 Service Body - Brian (5-yr. replacement) | | 2008 | | | | | | \$0 |
| 2006 Ford F-350 (#71) (5 Year Replac) | | 2006 | | | | | | \$0 |
| 2009 Ford F-150 Pick-Up (6-year replacement) | | 2009 | | | | | | \$0 |
| 2005 Ford F-550 - Medium Duty Dump (#81) 8-yr. Replacement | | 2005 | | | | | | \$0 |
| 2014 Ford F-550 - Median Duty Dump (#85) 8-yr. Replacement | | 2014 | | | | | | \$0 |
| 2015 Ford F-350 Service Body - Jake (5-yr. replacement) | | 2015 | | | | | | \$0 |
| 2004 Int'l 7100 Dump (#74) (12 Year Replacement) | | 2004 | | | | | | \$0 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|--|---------------------------|--------------------------|------------|-----------------|------------|------------|------------|-----------------|
| VEHICLES | | | | | | | | |
| 2006 Ford F-150 P/U - Roy (6 Year Replacement) | | 2006 | | \$25,000 | | | | \$25,000 |
| VEHICLES TOTAL | 01-40-835-625 | | \$0 | \$25,000 | \$0 | \$0 | \$0 | \$25,000 |

| | | | | | | | | |
|---|----------------------|------|----------------|-----------------|------------|----------------|------------|-----------------|
| EDP | | | | | | | | |
| Chief Building Inspector - Roy - computer | | 2012 | \$1,600 | | | \$1,600 | | \$3,200 |
| Municipal Services Secretary - Joanne 50% | | 2012 | \$800 | | | \$800 | | \$1,600 |
| File Server (Building share) | | | | | | | | \$0 |
| Printer | | 2008 | | | | | | \$0 |
| COMPUTERS TOTAL | 01-40-815-401 | | \$2,400 | \$0 | \$0 | \$2,400 | \$0 | \$4,800 |
| BUILDING & INSPECTION TOTAL | | | \$2,400 | \$25,000 | \$0 | \$2,400 | \$0 | \$29,800 |

| | | | | | | | | |
|---------------------------|--|--|--------------------|------------------|------------------|------------------|------------------|--------------------|
| GENERAL FUND TOTAL | | | \$1,401,501 | \$768,950 | \$879,200 | \$221,600 | \$176,000 | \$3,235,251 |
|---------------------------|--|--|--------------------|------------------|------------------|------------------|------------------|--------------------|

| | | | | | | | | |
|-------------------|--|--|--|--|--|--|--|--|
| WATER FUND | | | | | | | | |
|-------------------|--|--|--|--|--|--|--|--|

| | | | | | | | | |
|--|----------------------|------|-----------------|-----------------|------------|------------------|------------------|------------------|
| EDP | | | | | | | | |
| Foreman - 50% | | 2013 | \$800 | | | \$800 | | \$1,600 |
| Public Works Garage Office - 50% | | 2013 | \$0 | | | \$800 | | \$800 |
| Public Works Garage Kitchen - 50% | | 2013 | \$800 | | | \$800 | | \$1,600 |
| Municipal Services Coordinator - Virginia - 50% | | 2013 | \$800 | | | \$800 | | \$1,600 |
| Public Works Pump House - 100% | | 2013 | \$1,600 | | | \$1,600 | | \$3,200 |
| File Server (Water Fund share) | | 2016 | | | | | | \$0 |
| EDP TOTAL | 02-50-417-401 | | \$4,000 | \$0 | \$0 | \$4,800 | \$0 | \$8,800 |
| VEHICLES | | | | | | | | |
| 2008 Ford F-350 Service Body - Brian (5-yr. replacement) | | 2008 | | | | | | \$0 |
| 2006 Ford F-350 (#71) (5 Year Replac) | | 2006 | | | | | | \$0 |
| 2009 Ford F-150 Pick-Up (6-year replacement) | | 2009 | | | | | | \$0 |
| 2005 Ford F-550 - Medium Duty Dump (#81) 8-yr. Replacement | | 2005 | | | | | | \$0 |
| 2014 Ford F-550 - Median Duty Dump (#85) 8-yr. Replacement | | 2014 | | | | | | \$0 |
| 2015 Ford F-350 Service Body - Jake (5-yr. replacement) | | 2015 | | | | | | \$0 |
| 2004 Int'l 7100 Dump (#74) (12 Year Replacement) | | 2004 | | | | | | \$0 |
| 2010 John Deere 410J Combo Loader/Backhoe (9 Yr Replac) | | 2010 | | | | \$50,000 | \$50,000 | \$100,000 |
| 2007 John Deere X729 Ball Field Tractor | | 2007 | | \$20,000 | | | | \$20,000 |
| 2007 Int'l 7100 Dump (#73) (12 Year Replacement) | | 2007 | | | | \$50,000 | \$50,000 | \$100,000 |
| VEHICLES TOTAL | 02-50-440-626 | | \$0 | \$20,000 | \$0 | \$100,000 | \$100,000 | \$220,000 |
| OTHER PROJECTS | | | | | | | | |
| Pressure Adjusting- Door Replacement | | 2010 | | | | | | \$0 |
| Other EDP - SCADA System | 02-50-440-695 | | \$23,276 | | | | | |
| Water Pumps | | 2004 | | | | | | \$0 |
| Security System | | 2013 | | | | | | \$0 |
| Distribution System (Obsolete Hydrant R/R) | 02-50-440-694 | | \$10,000 | | | | | \$10,000 |
| Pump House - Painting | | | | | | | | \$0 |
| OTHER PROJECTS TOTAL | | | \$33,276 | \$0 | \$0 | \$0 | \$0 | \$10,000 |

| | General Ledger Account | Fiscal Year Purchased | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | Totals |
|---|---------------------------|--------------------------|--------------------|--------------------|--------------------|------------------|------------------|---------------------|
| WATER FUND TOTAL | | | \$37,276 | \$20,000 | \$0 | \$104,800 | \$100,000 | \$238,800 |
| WATER CAPITAL FUND | | | | | | | | |
| Water System Improvements | 09-65-440-600 | annual | \$20,765 | | \$50,000 | \$50,000 | \$50,000 | \$170,765 |
| Water Main Extensions | 09-65-440-601 | annual | | | | | | \$0 |
| MTU Replacement | 09-65-440-602 | 2014/2015 | | | | | | \$0 |
| Valve Insertion Program | 09-65-440-603 | annual | \$6,000 | | | | | \$6,000 |
| Water Tower Repainting | 09-65-440-604 | 2016/2017/2018 | \$981,760 | \$459,000 | | | | \$1,440,760 |
| WATER CAPITAL FUND TOTAL | | | \$1,008,525 | \$459,000 | \$50,000 | \$50,000 | \$50,000 | \$1,617,525 |
| MOTOR FUEL TAX FUND | | | | | | | | |
| Street Maintenance Contract | 04-56-430-684 | annual | \$248,392 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,248,392 |
| LAFO Grant Project - Local Share | 04-56-430-685 | | \$163,762 | | | | | \$163,762 |
| MOTOR FUEL TAX FUND TOTAL | | | \$412,154 | \$250,000 | \$250,000 | \$250,000 | \$250,000 | \$1,412,154 |
| CAPITAL PROJECTS FUND | | | | | | | | |
| Traffic Signal Improvements | 10-68-540-423 | | \$85,500 | | | | | \$85,500 |
| CAPITAL PROJECTS FUND TOTAL | | | \$85,500 | \$0 | \$0 | \$0 | \$0 | \$85,500 |
| LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND | | | | | | | | |
| Land Acquisition | 14-75-910-409 | | | | | | | \$0 |
| Engineering | 14-75-920-245 | | | | | | | \$0 |
| Village Hall Renovation (835 Midway) | 14-75-930-410 | 2015 | | | | | | \$0 |
| Police Dept Renovation (7760 Quincy) | 14-75-930-411 | | \$3,060,000 | | | | | \$3,060,000 |
| CRC Renovation (825 Midway Dr.) | 14-75-930-412 | | \$25,000 | \$500,000 | | | | \$525,000 |
| LAND ACQUISITION, FACILITY EXPAN. & RENOV. FUND TOTAL | | | \$3,085,000 | \$500,000 | \$0 | \$0 | \$0 | \$3,585,000 |
| VILLAGE-WIDE TOTAL | | | \$6,029,956 | \$1,997,950 | \$1,179,200 | \$626,400 | \$576,000 | \$10,174,230 |

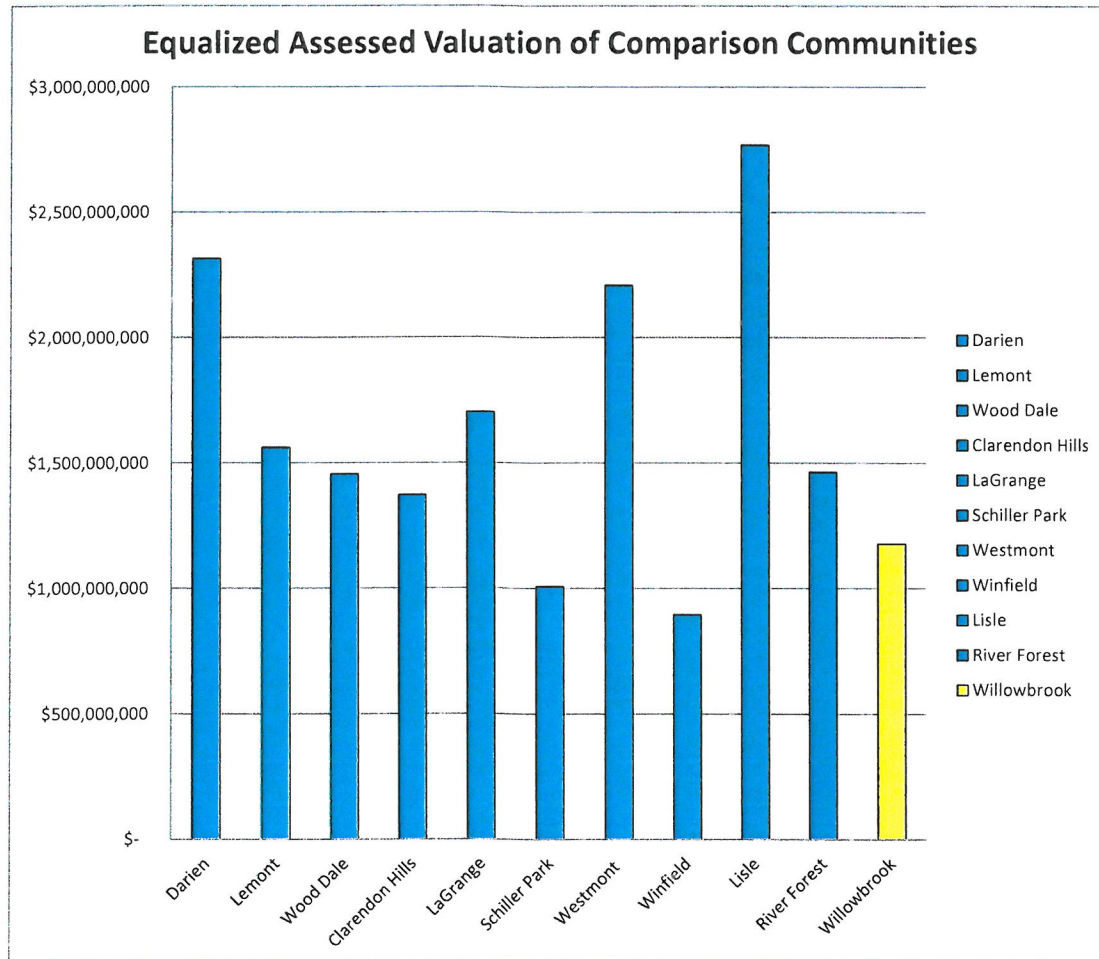
MISCELLANEOUS STATISTICS



VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 1)

| Community | Population | Total Market Value of All Property | Square Miles | Employees | | Full Time Employees Per 1,000 Residents |
|--------------------|--------------|--|-----------------|-----------|-----------|--|
| | | | | Full Time | Part Time | |
| Darien | 22,086 | \$ 2,315,706,738 | 9.5 | 65 | 20 | 2.9 |
| Lemont | 16,861 | 1,563,226,557 | 8.0 | 65 | 63 | 3.9 |
| Wood Dale | 13,770 | 1,456,344,705 | 4.7 | 100 | 40 | 7.3 |
| Clarendon Hills | 8,427 | 1,372,736,646 | 1.9 | 39 | 50 | 4.6 |
| LaGrange | 15,608 | 1,703,337,270 | 2.5 | 98 | 28 | 6.3 |
| Schiller Park | 11,874 | 1,007,973,345 | 2.8 | 120 | 30 | 10.1 |
| Westmont | 24,685 | 2,208,857,757 | 7.0 | 93 | 101 | 3.8 |
| Winfield | 9,080 | 896,271,042 | 3.0 | 32 | 5 | 3.5 |
| Lisle | 22,390 | 2,768,967,357 | 7.0 | 97 | 20 | 4.3 |
| River Forest | 11,172 | 1,465,172,817 | 2.5 | 74 | 9 | 6.6 |
| Willowbrook | 8,540 | \$ 1,179,116,073 | 2.3 | 39 | 16 | 4.6 |
| Median | 13,770 | \$ 1,465,172,817 | 3.0 | 74.0 | 28.0 | 4.6 |
| Average | 14,954 | \$ 1,630,700,937 | 4.7 | 75 | 35 | 5.3 |

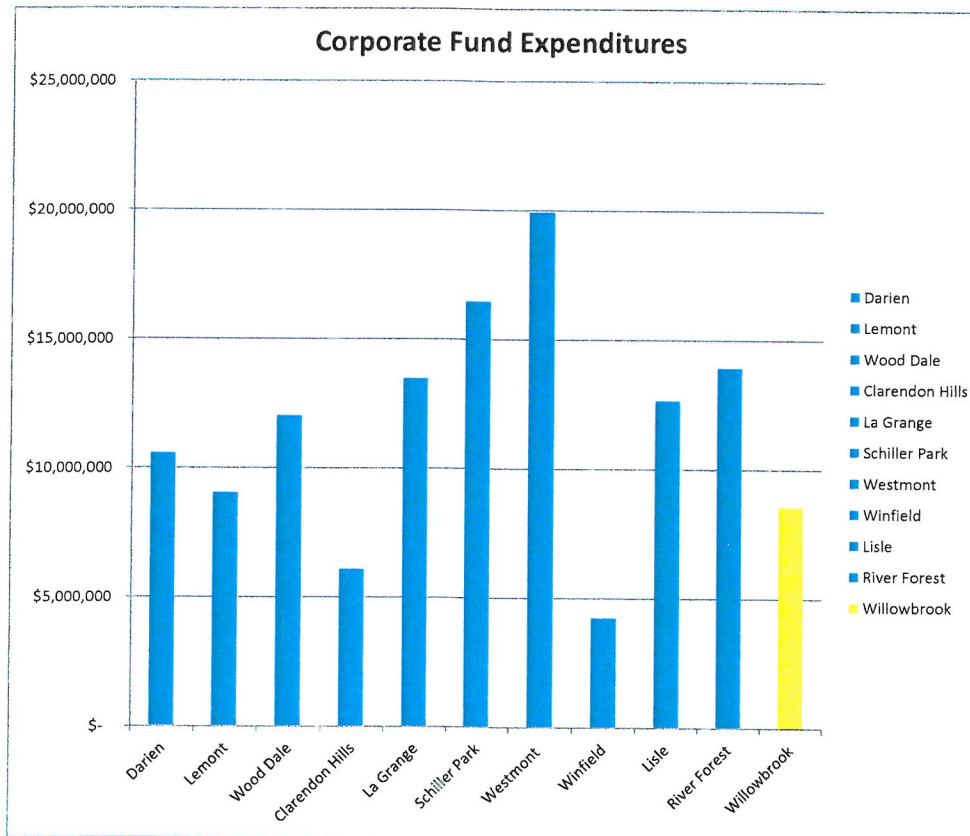


VILLAGE OF WILLOWBROOK, ILLINOIS

COMMUNITY COMPARISON (PART 2)

| Community | General Fund Expenditures* | Annual Appropriation | Total Village Expenditures* | Municipal Parks Department | Tax per \$ 300,000 of Market | Home Rule |
|--------------------|----------------------------------|-------------------------|-----------------------------------|----------------------------------|------------------------------------|--------------|
| Darien | \$ 10,572,072 | \$ 23,258,621 | \$ 25,891,420 | No | \$ 294 | Yes |
| Lemont | 9,053,223 | 25,912,135 | 21,200,513 | No | 550 | No |
| Wood Dale | 12,036,140 | 51,008,445 | 27,589,706 | No | 588 | No |
| Clarendon Hills | 6,098,269 | 14,343,137 | 12,336,722 | No | 661 | No |
| La Grange | 13,474,648 | 30,879,436 | 27,910,748 | No | 1,070 | No |
| Schiller Park | 16,463,062 | 27,280,000 | 35,605,737 | No | 2,656 | Yes |
| Westmont | 19,939,888 | 55,413,500 | 36,663,028 | Yes | 677 | Yes |
| Winfield | 4,250,561 | 18,045,020 | 14,348,762 | No | 382 | No |
| Lisle | 12,662,272 | 82,687,290 | 28,248,381 | No | 490 | No |
| River Forest | 13,926,760 | 28,279,828 | 21,761,061 | No | 1,340 | No |
| Willowbrook | \$ 8,578,122 | \$ 38,924,036 | \$ 13,240,491 | Yes | \$ 19 | No |
| Median | \$ 12,036,140 | | | | \$ 588 | |
| Average | \$ 11,550,456 | | | | \$ 793 | |

* Expenditures are estimated actual as of April 30, 2016 for the Village of Willowbrook and April 30, 2015 for other communities.



VILLAGE OF WILLOWBROOK, ILLINOIS
DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

| Year | Population* | Personal Income | Per Capita Personal Income | Unemployment** Rate |
|------|-------------|--------------------|-------------------------------------|------------------------|
| 2015 | 8,540 | \$ 322,086,100 | \$ 37,715 | 4.4 |
| 2014 | 8,540 | 322,086,100 | 37,715 | 5.3 |
| 2013 | 8,540 | 322,086,100 | 37,715 | 7.4 |
| 2012 | 8,540 | 322,086,100 | 37,715 | 7.3 |
| 2011 | 8,540 | 322,086,100 | 37,715 | 8.1 |
| 2010 | 8,540 | 322,086,100 | 37,715 | 8.8 |
| 2009 | 8,967 | 338,190,405 | 37,715 | 8.8 |
| 2008 | 8,967 | 338,190,405 | 37,715 | 7.3 |
| 2007 | 8,967 | 338,190,405 | 37,715 | 4.1 |
| 2006 | 8,967 | 338,190,405 | 37,715 | 4.7 |

*Source: U.S. Department of Commerce, Bureau of the Census; 1998 Certified Special Census; 2010 Census

**Determined by averaging Woodridge, Lombard, and Downers Grove unemployment rates; data available from the Illinois Department of Employment Security (LAUS Report)

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

| Function/Program | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Public Safety | | | | | | | | | | |
| Police | | | | | | | | | | |
| Physical arrests | 160 | 177 | 186 | 153 | 137 | 265 | 169 | 141 | 151 | 211 |
| Parking, Compromise, and Ordinance Violations | 1,565 | 2,474 | 2,779 | 2,025 | 1,289 | 1,137 | 920 | 1,044 | 1,315 | 1,118 |
| Traffic violations | 2,420 | 2,269 | 2,850 | 3,427 | 2,958 | 2,593 | 2,263 | 2,053 | 2,674 | 1,693 |
| Water | | | | | | | | | | |
| Average daily consumption (in millions of gallons) | 1.076 | 1.127 | 1.055 | 1.005 | 1.016 | 1.005 | 1.085 | 1.047 | 1.125 | 0.967 |
| Peak daily consumption (in millions of gallons) | 1.749 | 1.438 | 1.388 | 1.243 | 1.240 | 1.336 | 1.598 | 1.330 | 1.358 | 1.193 |

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

VILLAGE OF WILLOWBROOK, ILLINOIS
DUPAGE COUNTY PRIVATE, NON-AGRICULTURAL EMPLOYMENT

Covered by the Illinois Unemployment Insurance Act

Last Six Fiscal Years

| Function/Program | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 |
|---|---------|---------|---------|---------|---------|---------|
| Farm, Forestry, Fisheries | 310 | 280 | 243 | 342 | 322 | 316 |
| Mining and Quarrying | 90 | 84 | 77 | 96 | 253 | 276 |
| Construction | 23,042 | 19,192 | 19,063 | 18,558 | 19,459 | 23,613 |
| Manufacturing | 53,193 | 49,208 | 50,700 | 52,024 | 53,073 | 55,224 |
| Transportation, Communications, Utilities | 37,913 | 34,566 | 34,315 | 34,992 | 35,232 | 25,652 |
| Wholesale Trade | 47,984 | 44,552 | 45,609 | 47,015 | 49,281 | 51,530 |
| Retail Trade | 61,886 | 59,906 | 60,903 | 61,120 | 61,834 | 59,960 |
| Finance, Insurance, Real Estate | 39,579 | 37,239 | 37,365 | 38,220 | 40,012 | 39,882 |
| Services (1) | 237,881 | 239,883 | 251,853 | 257,521 | 270,266 | 278,699 |
| Total | 501,878 | 484,910 | 500,128 | 509,888 | 529,732 | 535,152 |

Data Source

Illinois Department of Employment Security

(1) Includes unclassified establishments

VILLAGE OF WILLOWBROOK

MAJOR VILLAGE EMPLOYERS

| Name | Product/Service | Approximate Employment |
|--------------------------------------|--|------------------------|
| Whole Foods | Grocery Store | 230 |
| Target | Discount Retailer | 225 |
| Trane | Wholesale Commercial Heating and Air Conditioning System | 200 |
| Portillos | Fast Food Restaurant | 165 |
| Chateau Village | Nursing and Rehabilitation Center | 164 |
| The Plastics Group | Plastic Blow Molding | 150 |
| Willowbrook Ford Inc. | Automotive Dealership | 128 |
| Midtown Athletic Club | Fitness and Indoor Tennis Facility | 125 |
| ESPO Engineering | Technical Staffing | 105 |
| Midtronics | Electronic Battery Testers and Chargers | 100 |
| Stone Wheel Inc. | Wholesale Auto Parts Distributor | 79 |
| Turtle Wax, Inc. | Automotive Polishes and Waxes | 60 |
| Ashton Place | Catering Services and Banquet Facility | 40 |
| Healthcare Information Services, LLC | Business Consultants | 24 |
| Midwest MEP | Mechanical Contractors | 10 |

Source: 2016 Illinois Manufacturers Directory, 2016 Illinois Services Directory and selective telephone survey

VILLAGE OF WILLOWBROOK, ILLINOIS

EMPLOYMENT BY INDUSTRY

| Classification | The Village | | The County | | The State | |
|---|-------------|---------|------------|---------|-----------|---------|
| | Number | Percent | Number | Percent | Number | Percent |
| Agriculture, Forestry, Fishing, Hunting, and Mining | - | 0.0% | 1,073 | 0.2% | 63,558 | 1.1% |
| Construction | 201 | 4.5% | 21,266 | 4.5% | 308,760 | 5.1% |
| Manufacturing | 413 | 9.1% | 59,480 | 12.5% | 756,747 | 12.5% |
| Wholesale Trade | 127 | 2.8% | 18,786 | 4.0% | 181,855 | 3.0% |
| Retail Trade | 293 | 6.5% | 50,165 | 10.6% | 663,401 | 11.0% |
| Transportation and Warehousing, and Utilities | 502 | 11.1% | 26,435 | 5.6% | 353,089 | 5.9% |
| Information | 106 | 2.3% | 12,523 | 2.6% | 124,634 | 2.1% |
| Finance, Insurance, Real Estate, and Rental and Leasing | 515 | 11.4% | 43,157 | 9.1% | 442,091 | 7.3% |
| Professional, Scientific, Management, Administrative, and Waste Management Services | 636 | 14.1% | 66,903 | 14.1% | 681,276 | 11.3% |
| Educational, Health and Social Services | 873 | 19.3% | 99,913 | 21.1% | 1,391,310 | 23.1% |
| Entertainment and Recreational Services, Accomodation and Food Services | 314 | 7.0% | 40,828 | 8.6% | 544,222 | 9.0% |
| Other services (except Public Administration) | 333 | 7.4% | 22,660 | 4.8% | 288,596 | 4.8% |
| Public Administration | 201 | 4.5% | 11,412 | 2.4% | 232,492 | 3.9% |
| TOTAL | 4,514 | 100.0% | 474,601 | 100.0% | 6,032,031 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2010 to 2014

VILLAGE OF WILLOWBROOK, ILLINOIS

ANNUAL EMPLOYMENT OCCUPATIONS

| Classification | The Village | | The County | | The State | |
|--|-------------|--------|------------|--------|-----------|--------|
| Management, Business, Science and Arts | 2,205 | 48.8% | 210,394 | 44.3% | 2,204,363 | 36.5% |
| Service | 517 | 11.5% | 62,712 | 13.2% | 1,048,478 | 17.4% |
| Sales and Office | 952 | 21.1% | 125,860 | 26.5% | 1,500,220 | 24.9% |
| Natural Resources, Construction, and Maintenance | 224 | 5.0% | 26,103 | 5.5% | 441,705 | 7.3% |
| Production, Transportation, and Material Moving | 616 | 13.6% | 49,532 | 10.4% | 837,265 | 13.9% |
| | 4,514 | 100.0% | 474,601 | 100.0% | 6,032,031 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2010 to 2014

VILLAGE OF WILLOWBROOK, ILLINOIS

VILLAGE BUILDING PERMITS

| Fiscal Year | Number of Permits | | Value | | Revenue |
|----------------|----------------------|----|-----------|----|---------|
| 2009 | 252 | \$ | 4,871,885 | \$ | 141,913 |
| 2010 | 270 | | 6,522,368 | | 167,920 |
| 2011 | 289 | | 8,672,815 | | 220,161 |
| 2012 | 326 | | 5,766,687 | | 177,999 |
| 2013 | 399 | | 7,141,018 | | 233,574 |
| 2014 | 397 | | 8,890,503 | | 258,000 |
| 2015 | 461 | | N/A | | 353,769 |

Source: Village records

N/A Information no longer available

VILLAGE OF WILLOWBROOK, ILLINOIS

HOME VALUES

| <u>Income</u> | <u>The Village</u> | | <u>The Country</u> | | <u>The State</u> | |
|------------------------|--------------------|----------------|--------------------|----------------|------------------|----------------|
| | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> | <u>Number</u> | <u>Percent</u> |
| Less than \$50,000 | 84 | 3.0% | 5,586 | 2.2% | 243,163 | 7.6% |
| \$50,000 to \$99,999 | 226 | 8.2% | 9,400 | 3.8% | 508,867 | 15.9% |
| \$100,000 to \$149,999 | 459 | 16.7% | 19,191 | 7.7% | 525,634 | 16.5% |
| \$150,000 to \$199,999 | 519 | 18.8% | 32,891 | 13.2% | 533,202 | 16.7% |
| \$200,000 to \$299,999 | 492 | 17.9% | 71,497 | 28.7% | 663,672 | 20.8% |
| \$300,000 to \$499,999 | 562 | 20.4% | 74,628 | 30.0% | 486,000 | 15.2% |
| \$500,000 to \$999,999 | 375 | 13.6% | 28,824 | 11.6% | 188,718 | 5.9% |
| \$1,000,000 or more | 39 | 1.4% | 6,819 | 2.7% | 45,451 | 1.4% |
| | 2,756 | 100.0% | 248,836 | 100.0% | 3,194,707 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2010 to 2014

VILLAGE OF WILLOWBROOK, ILLINOIS

HOUSEHOLD INCOME

| Income | The Village | | The County | | The State | |
|------------------------|-------------|---------|------------|---------|-----------|---------|
| | Number | Percent | Number | Percent | Number | Percent |
| Under \$10,000 | 128 | 3.2% | 11,774 | 3.5% | 341,784 | 7.2% |
| \$10,000 to \$14,999 | 134 | 3.4% | 8,045 | 2.4% | 218,422 | 4.6% |
| \$15,000 to \$24,999 | 266 | 6.7% | 21,052 | 6.2% | 479,384 | 10.0% |
| \$25,000 to \$34,999 | 442 | 11.1% | 24,800 | 7.4% | 455,890 | 9.5% |
| \$35,000 to \$49,999 | 673 | 16.8% | 37,880 | 11.2% | 614,706 | 12.9% |
| \$50,000 to \$74,999 | 839 | 21.0% | 56,776 | 16.8% | 852,342 | 17.8% |
| \$75,000 to \$99,999 | 465 | 11.6% | 48,203 | 14.3% | 612,247 | 12.8% |
| \$100,000 to \$149,999 | 490 | 12.3% | 62,317 | 18.5% | 671,103 | 14.0% |
| \$150,000 to \$199,999 | 232 | 5.8% | 30,405 | 9.0% | 265,693 | 5.6% |
| \$200,000 or more | 330 | 8.3% | 35,751 | 10.6% | 267,062 | 5.6% |
| TOTAL | 3,999 | 100.0% | 337,003 | 100.0% | 4,778,633 | 100.0% |

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2010 to 2014.

VILLAGE OF WILLOWBROOK, ILLINOIS

RETAILERS' OCCUPATION, SERVICE OCCUPATION AND USE TAX

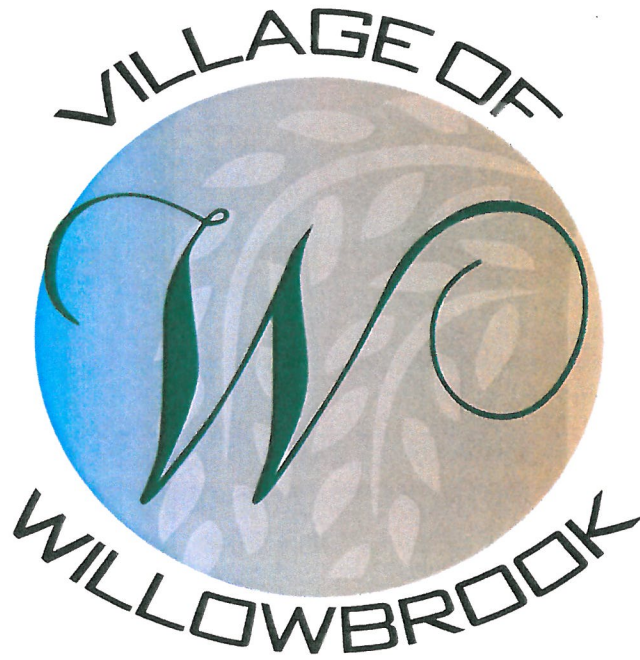
| State Fiscal Year Ending June 30 | State Sales Tax Distributions (1) | Annual Percent Change +/-(-) |
|-------------------------------------|--------------------------------------|---------------------------------|
| 2006 | \$ 2,451,207 | |
| 2007 | 2,694,381 | 9.92% |
| 2008 | 2,856,670 | 6.02% |
| 2009 | 3,051,972 | 6.84% |
| 2010 | 3,011,002 | -1.34% |
| 2011 | 3,250,421 | 7.95% |
| 2012 | 3,450,245 | 6.15% |
| 2013 | 3,525,066 | 2.17% |
| 2014 | 3,477,505 | -1.35% |
| 2015 | 3,746,033 | 7.72% |
| Growth from 2006 to 2015 | | 52.82% |

Source: Illinois Department of Revenue.

Note (1):

Tax distributions are based on records of the Illinois Department of Revenue relating to the 1% municipal portion of the Retailers' Occupation, Service Occupation and Use Tax, collected on behalf of the Village, less a State administration fee. The municipal 1% includes tax receipts from the sale of food and drugs which are not taxed by the State.

GLOSSARY



Village of Willowbrook

Glossary

ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

ACCRUED EXPENSES: Expenses incurred but not due until a later date.

APPROPRIATION: A legal authorization granted by the Village Board to make expenditures and incur obligations for specific purposes. The Board appropriates funds annually by department, agency, or project, at the beginning of each fiscal year based upon the adopted Annual Fiscal Plan. Additional appropriations may be approved by the Board during the fiscal year by amending the Annual Fiscal Plan and appropriating the funds for expenditure.

ASSESSED VALUATION: A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Downers Grove Township Assessors Office.)

AUDIT: An examination of an organizations financial statements and the utilization of resources.

BOND: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate.

BOND RATING: An assessment of the likelihood that a bond issuer will pay the interest on its debt on time. Bond ratings are assigned by independent agencies, such as Moody's Investors Service and Standard & Poor's. Ratings range from AAA or Aaa (highest) to D (in default). Bonds rated below B are not investment grade and are called high-yield or junk bonds. Since the likelihood of default is greater on such bonds, issues are forced to pay higher interest rates to attract investors.

BONDED DEBT: Portion of indebtedness represented by outstanding bonds.

BUDGET: A fiscal plan showing estimated expenditures, revenue, and service levels for a specific fiscal year.

BUDGET ADJUSTMENT: Legal procedure utilized by the Village staff and Board to revise a budget appropriation.

BUDGET CALENDAR: The schedule of key dates or milestones, which the Village departments follow in the preparation, adoption and administration of the budget.

BUDGET DOCUMENT: Instrument used by the budget-making authority to present a comprehensive financial plan of operations to the Village Board.

BUDGET MESSAGE: The opening section of the budget document, which provides the Village Board and the public with a general summary of the most important aspects of the budget, including current and previous fiscal years, and the views and recommendations of the Village Administrator.

BUDGETARY CONTROL: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

CAPITAL IMPROVEMENT PROGRAM (CIP): A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years.

CAPITAL IMPROVEMENT PROGRAM BUDGET: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of government assets.

Village of Willowbrook

Glossary

CAPITAL OUTLAY/EXPENDITURE:

Refers to the purchase of land, buildings and other improvements and also the purchase of machinery and equipment items which have an estimated useful life of one year or more and belong to the classes of property commonly considered as capital assets.

CAPITAL PROJECT: A specific identifiable improvement or purpose for which expenditures are proposed within the capital budget or capital improvement program. Examples of capital improvement projects include new roads, sewer lines, buildings, operating systems, recreational facilities, and large scale remodeling.

CAPITAL PROJECT FUND: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CASH BASIS: A basis of accounting under which transactions are recognized only when cash changes hands.

VILLAGE BOARD: The Mayor and six (6) Trustees collectively acting as the legislative and policy making body of the Village.

COMMODITIES: All expenditures for materials, parts, supplies and commodities, except those incidentally used by outside firms performing contractual services for the Village.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR): A governmental unit's official annual report prepared and published as a matter of public record, according to governmental accounting standards.

CONTINGENCY: A budgetary reserve, set aside for emergencies or unforeseen expenditures not otherwise budgeted.

CONTRACTUAL SERVICES:

Expenditures for services which are obtained by an express or implied contract. Major types of contractual services are: (1) advertising and printing; (2) maintenance and repair services; (3) public utility services; and (4) travel and training.

DEBT SERVICE: The Village's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

DEBT SERVICE FUND: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt.

DEFICIT: The excess of the liabilities of a fund over its assets; or the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

DEPARTMENT: Administrative subsection of the Village that indicates management responsibility for an operation.

DEPRECIATION: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a capital asset that cannot or will not be restored by repair and will be replaced. The cost of the loss of usefulness of a capital asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

DISTINGUISHED BUDGET PRESENTATION AWARD: A voluntary program administered by the Government Finance Officers Association to encourage governments to publish well organized and easily readable budget documents and to provide peer recognition and technical

Village of Willowbrook

Glossary

assistance to the fiscal officers preparing them.

ENCUMBRANCE: Obligations in the form of purchase orders and contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

ENTERPRISE FUND: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

EXPENDITURES: This term refers to the outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended for a future date.

EXPENSES: A decrease in net total assets. Expenses represent the total cost of operations during a period regardless of the timing of related expenditures.

FICA: Federal Insurance Contribution Act, the name of the piece of federal legislation that established the Social Security payroll tax. The current FICA tax rate is 15%, half of which is paid by the employer and half by the employee.

FISCAL YEAR (FY): The time period designating the beginning and ending period for recording financial transactions. The Village of Willowbrook uses May 1 to April 30 as its fiscal year.

FIXED (CAPITAL) ASSETS: Assets of a long term character which are intended to

continue to be held or used, such as land, buildings, machinery and equipment.

FRANCHISE FEE: The fee paid by public service businesses for use of Village streets, alleys and property in providing their services to the citizens of a community, such as cable television franchise fees.

FULL ACCRUAL BASIS: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.

FUND: An accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues and expenditures.

FUND ACCOUNTING: A governmental accounting system that is organized and operated on a fund basis.

FUND BALANCE: The assets of a fund less liabilities, as determined at the end of each fiscal year.

FUND TYPE: In governmental accounting, all funds are classified into the following fund types: General, Special Revenue, Debt Service, Capital Projects, Enterprise, Internal Service, and Trust and Agency.

GENERAL FUND: The largest fund within the Village, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as police protection, parks and recreation, public works, building and zoning, community development, and general administration.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and

Glossary

content of the basic financial statements of an entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

GENERAL OBLIGATION BONDS: Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

GFOA: Government Finance Officers' Association.

GPS: Global Positioning System, equipment that has the ability to survey the location of an object.

GRANT: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

IDOT: Illinois Department of Transportation.

IEPA: Illinois Environmental Protection Agency.

IMRF: Illinois Municipal Retirement Fund, a pension plan for employees of units of local government within the State of Illinois.

INCOME: A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

INTEREST EARNINGS: The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.

INTERFUND TRANSFER: Amounts transferred from one fund to another.

INTERNAL SERVICE FUND: Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease payments. The term does not include capital assets used in governmental operations.

LEVY: To impose taxes, special assessments, or service charges for the support of Village services.

LIABILITIES: Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

LONG TERM DEBT: Debt with a maturity of more than one year after the date of issuance.

MAINTENANCE: All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.

MFT: Motor Fuel Tax, represents revenues for the Village's share of gasoline taxes, allotted by the state for street improvements.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period.

Glossary

Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger than normal accumulations must be disclosed in the notes to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

INVESTMENT RATING SERVICE: An independent agency that analyzes the financial credit ratings of organizations.

MUNICIPAL: Of or pertaining to a Village or its government.

OBJECTIVES: The objectives in the performance area of the budget are statements of one-time projects. These statements are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or Village effort to improve productivity. Objectives are generally limited to one fiscal year.

OPERATING BUDGET: A financial plan outlining the estimated revenues and expenditures, and other information for a specific period (usually a fiscal year). The "proposed budget" is the financial plan presented by the Village Administrator for consideration by the Village Board and the "adopted budget" is the financial plan ultimately approved and authorized by the Village Board.

OPERATING EXPENSES: Proprietary fund expenses that are directly related to the fund's primary service activities.

OPERATING INCOME: The excess of proprietary fund operating revenues over operating expenses.

OPERATING REVENUES: Proprietary fund revenues that are directly related to the fund's primary service activities. They consist primarily of user charges for services.

PER CAPITA COSTS: The cost of service per person. Per capita costs in Willowbrook are based on an 8,540 estimated population provided by the 2010 Census.

PROPERTY TAXES: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties and interest on delinquent taxes.

PUBLIC HEARING: The portions of open meetings held to present evidence and provide information on both sides of an issue.

RESTRICTION: Used to indicate that a portion of fund balance is restricted for a specific purpose. An account used to earmark a portion of fund balance to indicate that it is not appropriate for expenditure. A restriction may also be an account used to earmark a portion of fund equity as legally segregated for a specific future use.

REVENUES: All amounts of money earned or received by the Village from external sources. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a

Glossary

revenue source pledged as the payment source before issuance.

These include pension trust funds and agency funds.

ROI: Return on investment, a method to assist management decision making by evaluating the return on various investment alternatives.

USER CHARGES: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

SLEP: Sherriff's Law Enforcement Personnel; a pension plan that the Village's former police chief is part of.

TAX BASE: The total value of all real and personal property in the Village as of January 1 of each year, as certified. The tax base represents net value after all exemptions.

TAX LEVY: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

TAX RATE: A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

TAXES: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example water service charges.

TIF: Tax Increment Financing or the act of capturing the amount of property taxes levied by a taxing unit for the year on the appraised value of real property located within a defined investment zone. The tax increments are paid into the TIF fund and used to pay project costs within the zone, including debt service obligations.

TRUST AND AGENCY FUNDS: Funds created to account for assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.