

DuPage County, Illinois

Administrative Budget
May 1, 2017 – April 30, 2018

INTRODUCTION



**VILLAGE OF WILLOWBROOK, ILLINOIS
TABLE OF CONTENTS**

FISCAL YEAR 2017/18 ANNUAL BUDGET

INTRODUCTION

Table of Contents	i-iii
Transmittal Letter	1-13
Principal Officers	14
Organizational Chart	15
Distinguished Budget Presentation Award	16
History of the Village	17
Organizational Goals and Long Term Financial Overview	18-21
Full Time Equivalent Employees	22

FINANCIAL AND BUDGETARY POLICIES

Summary of Significant Accounting Policies	24-27
Matrix of Village Funds and Village Departments	28
Fund Structure – All Funds	29
General Fund Departments	30
Special Revenue Funds	31
Other Funds	32
Budgetary Policies and Schedule	33-38
Fund/Financial Policies	39-40
Debt Service Policy and Long Term Debt Summary	41-43
Fund Balance Policy	44-47

FINANCIAL SUMMARY

Summary of Fund Revenues, Expenditures and Changes in Fund Balance	49-50
Summary of Fund Revenues, Expenditures and Changes in Fund Balance – Major/Non-Major Funds	51-53
Department Summary – Salaries and Benefits	54

REVENUE SUMMARY

Revenue Summary – All Funds	56
Major Revenue Sources by Fund	57-67
Line Item Detail by Fund	68-77

EXPENDITURE SUMMARY

Expenditure Summary – All Funds	79
Expenditures by Fund	80-93

GENERAL FUND

Expenditure Summary	95
5 Year Forecast	96

Village Board and Clerk

Organizational Chart	97
Village Board and Clerk Summary	98
Line Item Detail	99

GENERAL FUND (Continued)

Board of Police Commissioners

Board of Police Commissioners Summary	100
Line Item Detail	101

Administration

Organizational Chart	102
Goals and Objectives and Accomplishments	103-105
Administration Department Summary	106
Line Item Detail	107-108

Planning and Economic Development

Organizational Chart	109
Goals and Objectives and Accomplishments	110-112
Planning and Economic Development Summary	113
Line Item Detail	114

Parks and Recreation Department

Organizational Chart	115
Goals and Objectives and Accomplishments	116-118
Seasonal Number Comparisons (Performance Measures)	119-120
Parks and Recreation Department Summary	121
Line Item Detail	122-123

Finance Department

Organizational Chart	124
Goals and Objectives and Accomplishments	125-127
Finance Department Summary	128
Line Item Detail	129

Police Department

Organizational Chart	130
Mission Statement	131
Goals and Objectives and Accomplishments	132
Performance Measures	133-140
Police Department Summary	141
Line Item Detail	142-143

Municipal Services Department/Public Works

Organizational Chart	144
Goals and Objectives and Accomplishments	145-147
Public Works Summary	148
Line Item Detail	149-150

Municipal Services Department/Building and Zoning

Organizational Chart	151
Goals and Objectives and Accomplishments	152-154
Building and Zoning Summary	155
Line Item Detail	156

OTHER FUNDS

Water Fund

Organizational Chart	158
Goals and Objectives and Accomplishments	159-160
5 Year Forecast	161
Water Fund Summary	162
Line Item Detail	163-164

OTHER FUNDS (Continued)

Administrative Services Chargeback	165-166
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Hotel/Motel Tax Fund

Goals and Objectives and Accomplishments	167
5 Year Forecast.....	168
Hotel/Motel Tax Fund Summary	169
Line Item Detail	170

Motor Fuel Tax Fund

Goals and Objectives and Accomplishments	171-172
5 Year Forecast.....	173
Motor Fuel Tax Fund Summary	174
Line Item Detail	175

Special Service Area Bond and Interest Fund

5 Year Forecast.....	176
Special Service Area Bond Summary	177
Line Item Detail	178

Water Capital Improvements Fund

Goals and Objectives and Accomplishments	179-180
5 Year Forecast.....	181
Water Capital Improvements Fund Summary	182
Line Item Detail	183

Capital Projects Fund

Goals and Objectives and Accomplishments	184
5 Year Forecast.....	185
Capital Projects Fund Summary	186
Line Item Detail	187

Debt Service Fund

5 Year Forecast.....	188
Debt Service Fund Summary	189
Line Item Detail	190

Land Acquisition, Facility Expansion and Renovation Fund

5 Year Forecast.....	191
Land Acquisition, Facility Expansion and Renovation Fund Summary.....	192
Line Item Detail	193

Route 83/Plainfield Road Business District Tax Fund

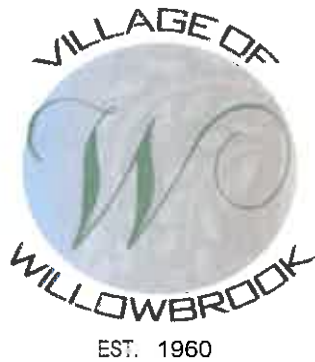
Goals and Objectives.....	194
5 Year Forecast.....	195
Route 83/Plainfield Road Business District Tax Fund Summary	196
Line Item Detail	197

CAPITAL BUDGET

Capital Improvements Budget Summary	199-201
Line Item Detail	202-203
Capital Improvements – Descriptions and Impact on Operating Budget	204-210
Capital Improvement Plan.....	211-221

MISCELLANEOUS STATISTICS	223-237
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GLOSSARY	239-244
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Willowbrook

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Mayor

Frank A. Trilla

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

Village Clerk

Leroy R. Hansen

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2017 is hereby submitted.

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

This budget, in the amount of \$17,999,361 (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 \$15,872,192, which represents a 9.25% or \$1,618,363 *decrease* from the previous year's budget. The General Fund, Water Fund, Special Service Area Bond & Interest Fund and newly created Route 83/Plainfield Road Business District Tax Fund have budgeted expenditure/expense increases for FY 2017-18 compared to the prior year; all other funds project decreases. While certain operating expenditures/expenses have increased, many large capital projects occurring in the prior year are complete or nearing completion. The FY 2017-18 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; the Water Capital Improvements Fund, which is primarily funded by the proceeds of a low interest loan from the Illinois Environmental Protection Agency (IEPA), and the Route 83/Plainfield Road Business District Tax Fund, which is funded by a 1.0% sales tax on properties within the district.

Village Administrator

Tim Halik

Inclusive of transfers in and out, the following funds project balanced budgets or even surpluses for the year: Water Fund, Hotel/Motel Tax Fund, Motor Fuel Tax Fund, Special Service Area Bond & Interest Fund, Debt Service Fund and Route 83/Plainfield Road Business District Tax Fund. 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.

Chief of Police

Robert J. Pavelchik, Jr.

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

Director of Finance

Carrie Dittman

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 20, 2017. The budget was adopted on April 24, 2017.



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Overview of FY 2017-18 Budget

All Funds

- Total revenues, including transfers in from other funds, are estimated at \$15,500,365. Total revenues excluding transfers are estimated at \$13,373,196, a decrease of about 1.2% from the prior year's budgeted revenues. A major contributing factor to the decrease in budgeted revenue is in the Water Capital Improvements Fund, where loan proceeds of \$931,460 budgeted and received in the prior year is non-recurring.
- Total budgeted expenditures, including transfers out to other funds, are \$17,999,361. As noted above, total expenditures excluding transfers are estimated at \$15,872,192.

General Fund

- General Fund budgeted revenues of \$9,070,234 for FY 2017-18 are 3.25% higher than FY 2016-17 budgeted revenues. Increases in income tax revenue estimates, red light fines, grants and other sources offset the expected reductions in other revenues, such as amusement taxes and non-recurring reimbursements. 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 \$10,149,970 compared to \$9,824,129 in FY 2016-17. Most of the net increase of about \$325,000 occurred as a result of increased capital improvements, police pension costs, planning/consultant fees, and union and non-union salary increases.

The General Fund is projected to draw fund balance down by \$2.2 million (refer to the General Fund financial summary), which represents about 38% of the projected fund balance as of April 30, 2017. A major state grant-funded park redevelopment expected to cost \$800,000 that was planned to occur in FY 2015-16 was deferred for another year due to the State of Illinois's budget impasse; the Village has re-budgeted those funds in FY 2017-18 and has received approval from the state to commence the project. Additionally, the extensive renovation of the Village's public safety building, which is being financed primarily by bond proceeds and partially by drug seizure monies, will also utilize a portion of the General Fund's fund balance; 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. Another minor increase of about 2% has been proposed by the DWC for FY 2017-18. 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 2017-18 Water Fund revenues budgeted at \$3,560,900 are projected to be about \$2,300 or 0.6% higher than the prior year budgeted revenues of \$3,558,600 due to increases in interest income. 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 cellular communication. With accurate reads now coming in, the water usage in the Village has stabilized on accounts that were previously estimated.

- FY 2017-18 budgeted Water Fund expenses (exclusive of transfers) of \$2,337,935 are 4.4% higher than the prior year's budgeted amounts. Transfers of \$1,000,378, excluded from the amount above, include \$400,000 budgeted to transfer to the Water Capital Improvements Fund to fund the painting of the last of three Village owned water towers from existing reserves.

The Water Fund is projected to produce a surplus of about \$222,000 (refer to the Water Fund financial summary), which results in an increase in net position of 4.1%. The surplus will produce 246 days operating expense reserves. The goal is a minimum of 90 days.

Hotel/Motel Tax Fund

- Hotel/Motel tax revenues are budgeted to decrease 4.3% compared with the prior year. The revenues projected at \$232,615 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. There are four hotels that reside within the Village's boundaries, although only three are currently open as one is undergoing renovations.
- FY 2017-18 Hotel/Motel Tax Fund expenditures budgeted at \$134,165 represent a 28.94% or \$54,634 decrease below the amount budgeted in FY 2016-17, due to the cessation of a trolley pilot program that was run in FY 2016-17. The tax deposited in this fund is restricted to use on tourism promotion in the Village.

The fund balance is estimated to be about \$320,000 at the end of FY 2017-18 (refer to the Hotel/Motel Fund financial summary), which is a surplus of \$98,450 or 44.41% due to the reduction in expenditures noted above.

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$220,405 are 0.4% lower than budgeted in the prior year based on estimated payments per capita.
- The Motor Fuel Tax Fund includes only the Village's street maintenance program. The five-year street maintenance program has been adjusted based on declining motor fuel taxes.
- The Motor Fuel Tax Fund balance is expected to be \$203,503 at the end of FY 2017-18 (refer to the Motor Fuel Tax Fund financial summary). Fund balance is planned to increase only marginally due to interest earnings.

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 DWC; 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 DWC'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. One additional rate increase

of approximately 2% for FY 2017-18 has been proposed by the DWC, however the Village has not made any further rate increases.

- The Village Board approved a long-term plan for the water and water capital plan. In anticipation of painting three water towers in FY 2015-16, FY 2016-17 and FY 2017-18, 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 \$400,000 from the Water Fund is also budgeted to continue accumulating resources for the water tower painting projects.
- Expenditures totaling \$768,600 include funding for re-coating the Village's third water tower, completing the 75th Street watermain lining project and miscellaneous other water system repairs. The water tower is the third and last phase of the water tank painting project noted above.

The Water Capital Improvements Fund is expected to draw down fund balance by \$368,500 to complete the noted capital projects and have \$24,802 in fund balance remaining at the end of FY 2017-18 (refer to the Water Capital Improvements Fund financial summary). This represents a 93.69% drawdown in fund balance.

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 \$849,000 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 began in FY 2016-17. Construction is expected to conclude in FY 2017-18, however due to change orders and unexpected costs, an additional transfer of funds from the General Fund (over and above bond proceeds issued to fund this project) is needed to complete this project. A combination of drug seizure money (\$168,000) and fund balance reserves (\$661,000) will be transferred from the General Fund.
- An additional General Fund transfer of \$20,000 is planned to be transferred to this fund to cover architectural work on the third phase of the Municipal Campus project, the Community Resource Center.
- At April 30, 2017, the fund balance is expected to be nearly completely drawn down (by 99.74%) to complete the projects noted above.

Route 83/Plainfield Road Business District Tax Fund

- This fund was established in FY 2016-17 via the passage of ordinances to establish the Village's first business district, which encompasses two shopping centers along Route 83, north and south of Plainfield Road. Along with the creation of the district, the Village adopted a 1.0% sales tax that is imposed only on businesses within the district. The sales taxes collected are restricted to expenditures that benefit only the business district area. The south shopping center, the Town Center, experienced

a vacancy of one of its largest tenants due to the tenant's bankruptcy, while the north shopping center has sat idle for many years since the closing of the K-Mart store that formerly occupied the site. The Village plans to use sales taxes collected from this district to spur re-development of these properties. The north shopping center now has a new developer that has begun renovation and expansion of the former K-Mart and will open as a Pete's Fresh Market, with several other adjacent stores, sometime in the next 1-2 years. A new traffic signal and intersection improvements benefitting both shopping centers is one of the planned expenditures of the district.

- Business district sales taxes are the only anticipated revenue source of this fund; the Village began receiving sales taxes in January 2017, and has estimated a full year of taxes on the currently open Town Center portion of the district to be \$518,650. No tax revenue on the north shopping center was budgeted as an opening date for the Pete's Fresh Market and out lots has not yet been confirmed.
- Expenditures have been budgeted equal to revenues to offset the cost of the developer improvements.

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, while the 2010 Census show the Village's population has decreased to 8,540. The population decrease has affected two significant revenue sources, income taxes and motor fuel taxes, which are distributed by the State on a per capita basis.

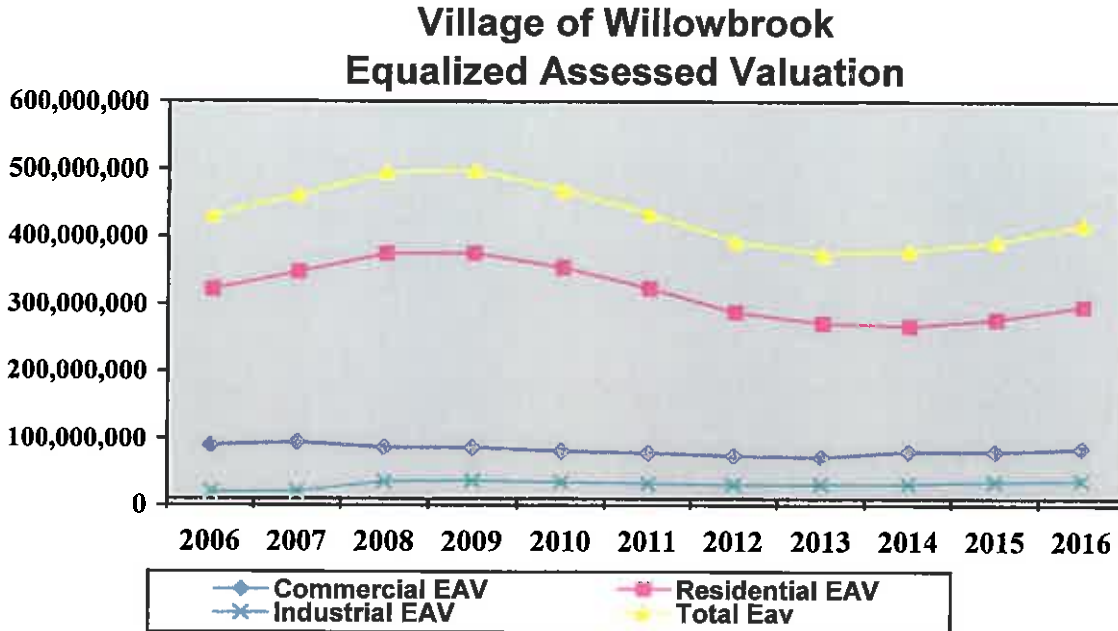
The governing board of the Village is composed of 6 Village Trustees, the Mayor and Clerk. The Village has operated under the Mayor/Council form of government with the Village Administrator responsible for management of the daily operations. The Village has 42.0 full time equivalent employees including 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 4,493 residential dwellings of which 1,440 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) through 2009, ending at a high of nearly \$500,000,000. Beginning with the 2010 levy year and continuing through 2013, due to the overall economy, the EAV decreased by an astounding 25% ending at \$375,109,630. In 2014 a slow rebound began and since then EAV has increased about \$44 million, or 11.8%. Following is a graph of the total increase in the residential, industrial and commercial portions of the equalized assessed valuation for the past eleven levy years:



While indicative of the local economy and residents' ability to spend, 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 40% 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 had 100% of the center open for business until the recent closing of Sports Authority, the largest tenant in the center. Remaining retailers include: Staples, Bed, Bath and Beyond, Michael's, J & H Décor, T-Mobile, GameStop, Zoey's, Pure Barre and Bella Cosa Jewelers. Restaurants include Portillo's, Panera Bread, Chipotle Grill, Starbucks, Jamba Juice, Buffalo Wild Wings, Lassek Market & Deli, 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 \$500,000 in sales taxes and \$300,000 in 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 2016-17. Sales tax revenues for FY 2017-18 have been cautiously budgeted the same as FY 2016-17 and FY 2015-16. Although actual revenues have exceeded budget slightly for several years, the Village took a conservative approach based on factors such as the large retailer noted

above closing whose facility has not yet been re-occupied. In addition, although the Pete's Fresh Market development is underway, a completion date is not yet known and thus no sales taxes from the property have been included.

The decline in population as a result of the 2010 Census has not decreased the Village's share of state shared income taxes that it had planned for. However, the State of Illinois has, for several years, threatened to take a portion of this revenue stream to balance their own budget; as a precaution, the Village decreased the budget for this line item by 25% in FY 2015-16 and 15% for FY 2016-17 but did not experience a decrease. The budget for FY 2017-18 was restored to normal estimates.

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 2016-17, the Village will have drawn down General Fund reserves by about \$214,000.

Since FY 2005-06, the Village maintained a target minimum fund balance in the General Fund of 120 days operating expenditures to cushion the impact of economic downturns or emergencies. Based on the estimated operating results from FY 2016-17, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2017 is projected to be 248 days; at passage of the FY 2016-17 budget that amount had been projected to be 174 days. The enhanced performance is due in part to a large deferred park project. At April 30, 2018, the number of days operating expenditure in fund balance (after transfers out) is projected to be 150 days, or 30 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 six debt instruments issued by the Village, with the most recent authorized in May 2016. All of the debt was used for capital purposes, including: bringing Lake Michigan water to the Village; constructing the public works facility and extending 75th Street; renovating the police station building; and re-painting one of the Village water towers and water standpipe. As of May 1, 2017, two instruments are outstanding. The Debt Service Policy and Long-Term Debt Summary describe these 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 general obligation (G.O.) debt payments will not exceed 10% of the General Fund's revenues and that the total G.O. debt liability will not exceed 5% of the current EAV. The FY 2017-18 G.O. debt service payments represent about 3.6% of General Fund revenues and the total G.O. debt outstanding is approximately 1.1% of the 2016 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 Village Administrator and Mayor 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. Discretionary items are presented to the Village Board during the budget workshops and their feedback guides the inclusion or exclusion of these items in the budget. 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 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

Short Term Factors

Among the short-term factors that influenced the development of the Village's FY 2017-18 budget are:

- The State of Illinois's budget impasse;
- Temporary relocation of the police department and ongoing renovation project;
- Retirement and replacement of the Police Chief;
- Commencement of Willow Pond park renovation and release of related grant by the State of Illinois; and
- Increase in the annual contribution to the Police Pension Fund.

The State of Illinois failed to adopt a budget for its fiscal year ended June 30, 2016, the second year in a row. 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) and Lake Hinsdale Park renovation (\$60,000 cost with 100% reimbursement); threatened 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; and reduction or reallocation of corporate personal property tax revenue. Some of the related projects had 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 conclusion of the police department renovation project. The former Village Hall/Police Department building was 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. The project is expected to conclude in July 2017, at which time the police staff will move back into the completed police department. 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.

The Village's Police Chief has provided service to the Village for the past 30 years and recently announced his retirement. During FY 2016-17, the Village conducted a search to replace the position and hired the successful candidate late in the fiscal year. The Village has budgeted for additional wages in the police department for the transitional period when the new Chief will shadow the outgoing Chief until his official retirement in July 2017.

As noted above, the Village received a grant from the State of Illinois to complete the Willow Pond Park redevelopment. The project carries an \$800,000 cost with 50% reimbursement allowed from the grant. After being awarded by the state, the grant was suspended for several years due to the lack of a state budget and the Village was not allowed to commence work. Late in FY 2016-17, the Village was given permission by the state to begin this project. Thus, the Village has re-budgeted this grant in the parks department in FY 2017-18 and work is expected to commence in late spring.

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 \$65,553 or 8.14% for FY 2017-18. 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.

Following are some of the more significant initiatives proposed for the coming year identified within the FY 2017-18 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.

The Village began reorganizing the Police Department in FY 2010-11 as retirements occurred, and added two new officers in FY 2013-14 bringing the sworn officer total up to 22. 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. A new Police Chief will assume command of the department in FY 2017-18 and the Village will achieve a cost savings of approximately \$17,500 annually of salary and benefits. Finally, a part-time accreditation manager was added which increased the personnel count for police civilians by .5 FTE.

Within the Municipal Services Department, an additional full-time public works maintenance position was added in the FY 2016-17 budget, bringing the total municipal services department staff to four full-time maintenance employees; no further full-time staff are planned and the Village will continue to use seasonal labor to alleviate overtime needs in busy periods.

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 in FY 2016-17 and is re-budgeted in FY 2017-18.

Technology Initiatives

The FY 2017-18 budget includes \$46,463 to replace the Village's current phone system, which was purchased in 2006. The new system will operate on a Voice Over Internet Protocol platform (VOIP). The new system will also provide the necessary additional equipment for the newly renovated police department.

The Village also has planned to replace its email server in FY 2017-18; as a result of a study performed on cost, security, functionality and other factors, the Village has opted to move to a cloud-based email system instead of a traditional physical server. The Village has budgeted \$18,333 for the replacement, and expects to achieve a cost savings of \$11,500 over the next four years.

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 are scanned and maintained electronically and future records will be generated and stored electronically. The total multi-year project cost was \$120,000 and \$18,040 is budgeted to be spent in FY 2017-18 for ongoing scanning.

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 \$2,250 for the ongoing hosting of the application. The Village has also re-budgeted \$8,000 for PEG channel equipment to reinstate the Village's public access channel, a project that was deferred from last year.

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 budgeted \$800,000 to complete Phase I and II of the Willow Pond Park renovation, which will occur in FY 2017-18. The Village has been awarded a state OSLAD grant which

will provide for 50% reimbursement (\$400,000) at the completion of the project. Also, the Village intends to use previously received restricted Special Recreation tax monies of \$113,785 for the Village's portion of this project that caters to the needs of the handicapped.

Additionally, the Village is planning to spend \$12,500 for the update to the original Comprehensive Park and Recreation Master Plan.

Development Initiatives

The location of the former K-Mart that closed many years ago has been purchased by a new developer, and renovations to turn the site into a Pete's Fresh Market commenced in FY 2016-17. Construction of additional out lot spaces are also planned for this area. Adjacent to this property is the existing Town Center shopping center where the vacancy of the largest tenant, Sports Authority, has necessitated plans to modify the tenant space for future retailers. These two shopping areas combined to form the Village's first business district, the Route 83/Plainfield Road Business District, which was established in FY 2016-17. As part of the establishment of the district, the Village approved a supplemental 1.0% sales tax on the retailers within the district, which will be used to fund traffic and public improvements within the business district boundaries. The Village created the Route 83/Plainfield Road Business District Tax Fund to account for the additional sales tax revenues related to this project; an estimate of \$518,650 has been included in the FY 2017-18 budget which represents the sales tax to be collected on the businesses that are already open in the Town Center portion of the district. No sales taxes have been budgeted for the Pete's Fresh Market portion of the district as construction is ongoing. The same amount of expenditures has been budgeted to help offset developer improvements to the district.

In the residential arena, an 8.32-acre parcel of land in the Village that formerly housed the Arabian Knights Horse Farm began redevelopment into Carrington Club, a small cluster subdivision of 29 upscale homes, during FY 2016-17.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. The FY 2017-18 road maintenance program includes full-depth patching, overlays, and the replacement of worn pavement markings within the Waterford Subdivision. These costs are budgeted and reported in the Motor Fuel Tax Fund.

Within the Land Acquisition, Facility Expansion and Renovation Fund, the police department renovation project is winding down and the fund has a projected fund balance at April 30, 2017 of \$248,217, as the Series 2015 bond proceeds are nearly exhausted. 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 has spent most of FY 2016-17 remodeling the original Village Hall/Police Department which will serve solely as the public safety building. A supplemental transfer from the General Fund, along with asset seizure funds, is budgeted in FY 2017-18 to complete the project.

The second building purchased will be renovated when the public safety building is complete, with architectural work commencing 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 up to \$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. The third phase, another spheroid tower, will be funded with reserves being built up in the Water Capital Improvement Fund, and a \$400,000 transfer from the Water Fund into the Water Capital Improvement Fund in FY 2017-18 is budgeted to accomplish this.

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 2017-18 plan year, the Village's health insurance premium will increase by about 4.7%. Over the past seven years, the average annual increase has been about 2.66% which has been far below the national average of 20%-25% 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 \$28,000 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. 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-Year Forecast 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-Year Forecast 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 Five-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-eight consecutive Certificates of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA). In addition, the Village received the GFOA's Distinguished Budget award for the fifteenth time for FY 2016-17, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2017-18 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, 2017

LEGISLATIVE

VILLAGE BOARD OF TRUSTEES

Frank A. Trilla, Mayor

Sue Berglund, Trustee

Umberto Davi, Trustee

Terrence Kelly, Trustee

Michael Mistele, Trustee

Gayle Neal, Trustee

Paul Oggerino, Trustee

Leroy R. Hansen, Clerk

ADMINISTRATIVE

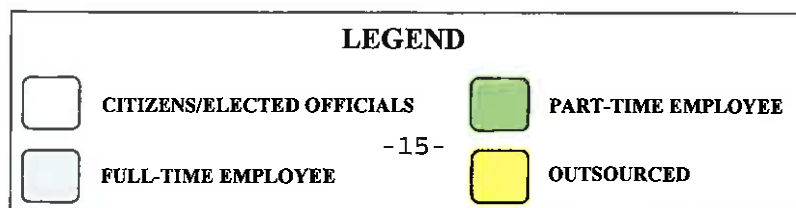
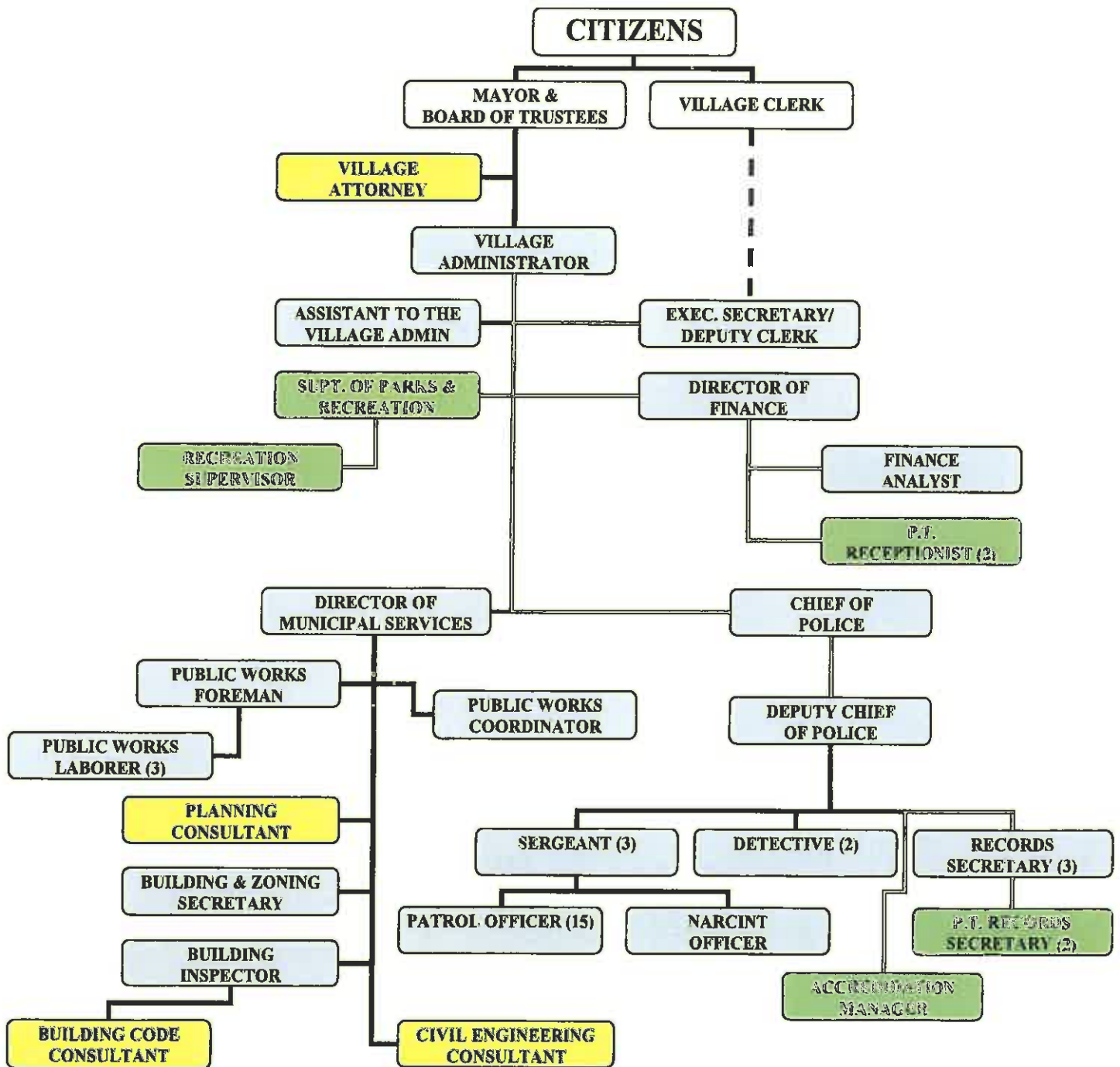
Village Administrator/Director of Municipal Services, Timothy Halik

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, 2016

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 homeowner's 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.

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 2017 the Village hosted its third annual 5K Fun Run/Spring Fling.

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. Additional information on the Village can be found in the statistical section of this document.



ORGANIZATIONAL GOALS AND LONG TERM FINANCIAL OVERVIEW

In 2001, the Mayor, Village Board and management staff laid the groundwork for the Village's future goals and accomplishments by conducting a Strategic Planning Session facilitated by Strategic Management Consultants, Inc. The 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 broad visionary themes, the Willowbrook team developed the following strategic financial objectives:

1. Maintain a financial statement that permits us to continue to operate all Village functions.

- The Village Board adopted a fund balance reserve policy in FY 2005-06 to maintain a minimum of 120 days of operating expense reserve in the General Fund. 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, and thus the reserve policy was established to help weather economic downturns.
- The Village Board adopted a fund balance reserve policy to maintain a minimum of 90 days of operating expense in the Water Fund. Since the Village has the ability to raise water rates at its discretion, a lower number of reserve days was deemed sufficient.
- The Village Board monitors the Village's financial statements to ensure that the minimum requirements for maintaining the Village's AAA bond rating are met.

2. Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services.

- The Village has, since 2009, maintained a Village website to provide information and transparency to its residents and businesses. Among the information contained on the site is a calendar of events, news and announcements, information on each department of the Village, meeting notices, minutes and agenda packets, bill listings, the municipal code, and beginning in FY 2015-16, online bill payment.

- In addition to the website, in FY 2014-15 the Village developed a mobile phone app which provides additional information on Village businesses and provides live feeds from the website. Each year the Village continues to host the app.
- The Village provides laptops to the Village Board members for use at Village board meetings to alleviate the need for paper meeting packets, however this has been temporarily suspended while the Village Board chambers (part of the old Village Hall/police department) are undergoing renovations.
- Finally, the Village has budgeted in FY 2017-18 to replace its PEG channel equipment in order to resume providing a public access channel to the Village.

3. Maintain current high level of services in all operating departments.

- 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 about each of the Village's departments 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.

4. 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. 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.
- The Village addressed these long-term financing challenges by reducing/combining staffing levels, outsourcing, and deferring major capital spending. While this 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. In the FY 2017-18 budget, funds have been allocated to update the Plan.
- The Finance and Administration Committee of the Village meets monthly and monitors multi-year trends in the Village's top twelve revenue sources; discusses the effects of new and pending legislative changes; and reviews Village financial policies and contracts to determine changes in revenue assumptions or actions that should be taken to preserve financial stability. The Committee reports recommendations to the Village Board, which takes formal action when necessary.

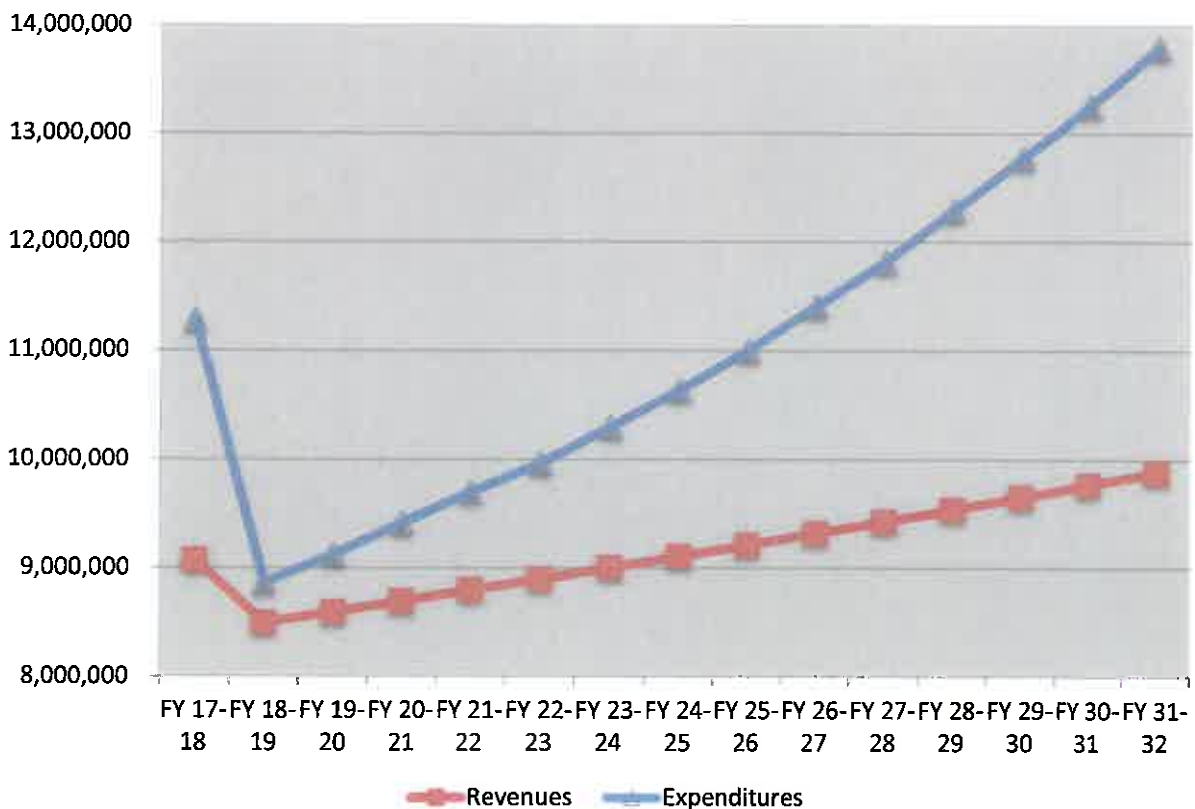
- In addition, the Village Board annually evaluate fees and charges, monitors available reserves and continues to demonstrate transparency and excellence through annual submissions to GFOA's financial award programs such as the Certificate of Achievement for Excellence in Financial Reporting Program (CAFR Program) and Distinguished Budget Presentation Award Program (Budget Awards Program).

The Willowbrook team also developed the following strategic objectives as part of the 2001 session, however they are not currently part of the Village's financial plan:

1. Begin the process of planning for a Northwest Willowbrook neighborhood park.
2. Provide the funding to resolve the balance of stormwater problems within the community.
3. Develop a strategy for negotiating Union contracts that are fair, while affordable.

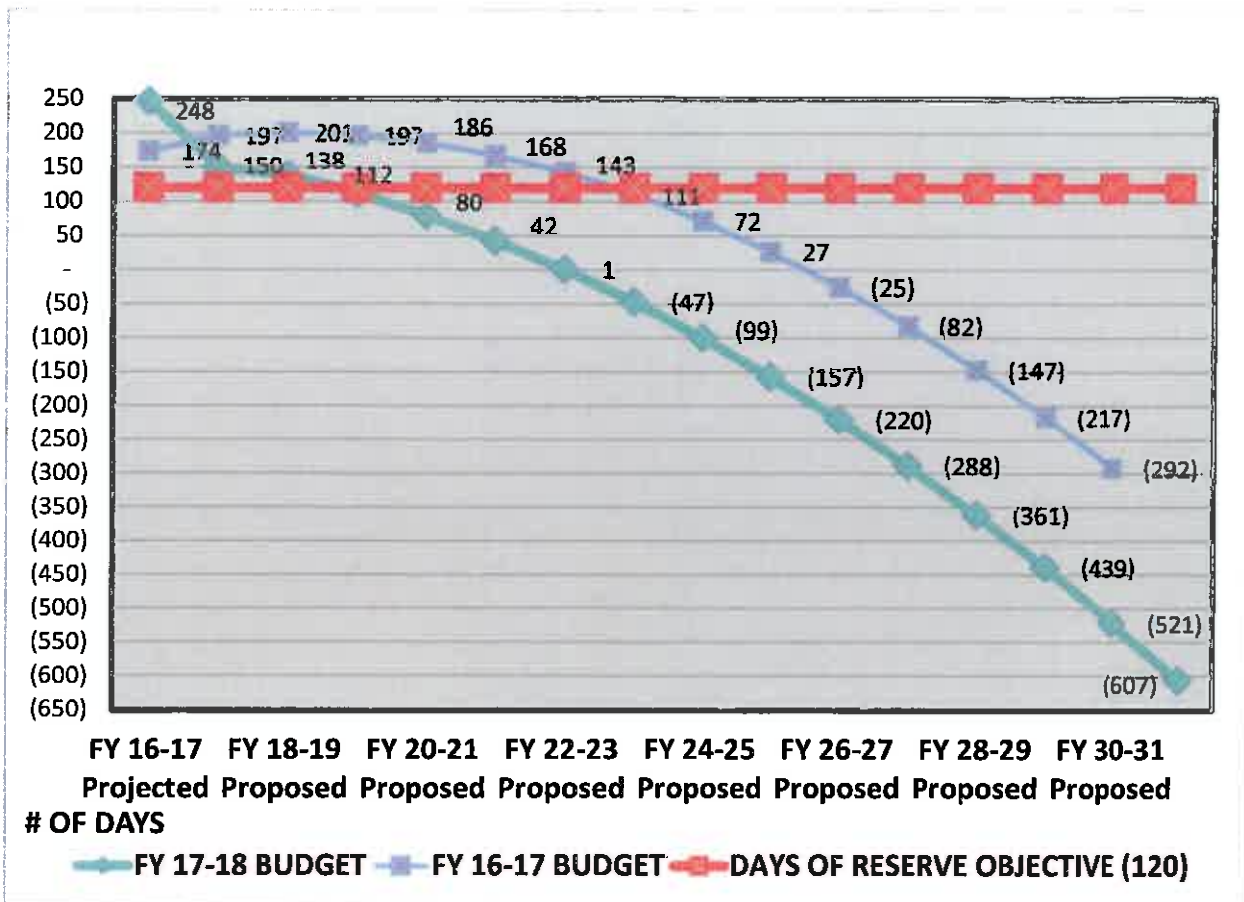
GENERAL FUND REVENUES & EXPENDITURES-PROJECTED NEXT 15 YEARS

As part of the annual budget process, staff presents the Village Board with the General Fund's five and 15-year outlook. The 15-year outlook is a broad depiction of the future financial state of the General Fund based on currently known facts and assumptions, provided so that the Board can see what future changes will be needed or what future projects may be feasible.



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 2019 is mainly due to the non-recurring Willow Pond Park project.

GENERAL FUND NUMBER OF DAYS OPERATING EXPENSE – NEXT 15 YEARS

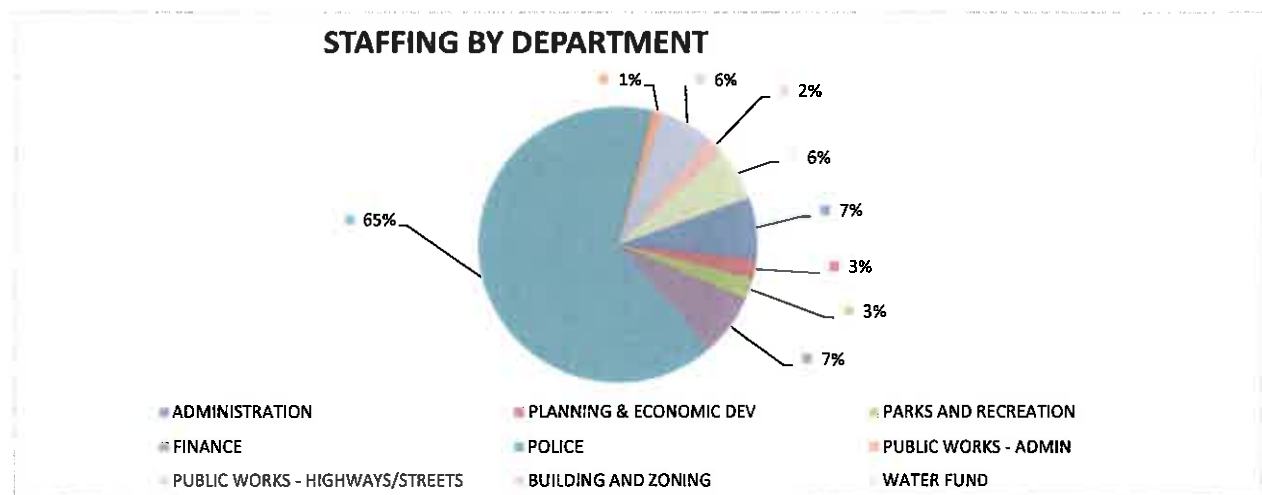


The graph above depicts the projected future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. Without change, FY 2019-20 will be the first year the Village dips below the benchmark. While years far out into the future (FY 2023-24) 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.

FULL-TIME EQUIVALENT EMPLOYEES

Function/Program	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Budgeted 2018
General Government								
Administration	2.5	2.5	2.5	2.5	2.5	2.5	3.0	3.0
Finance	2.0	2.0	2.0	2.0	2.0	3.0	3.0	3.0
Community Development								
Building and Zoning	1.0	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	1.0
Parks and Recreation	1.0	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	23.0
Civilians	4.0	4.0	4.0	4.0	4.0	4.0	4.5	4.5
Public Services								
Administration	0.5	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	2.5
Water	2.0	2.0	2.0	2.0	2.0	2.0	2.5	2.5
Total	40.0	36.0	36.0	38.0	39.0	40.0	42.0	42.0

No major changes in staffing are expected from FY 2016-17 to FY 2017-18.



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 Route 83/Plainfield Road Business District Tax Fund.

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 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: the Capital Projects Fund and the Land Acquisition, Facility Expansion and Renovation Fund, which is a major fund of the Village. The Capital Projects Fund was not budgeted for in FY 2017-18 as no projects are planned to occur.

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.

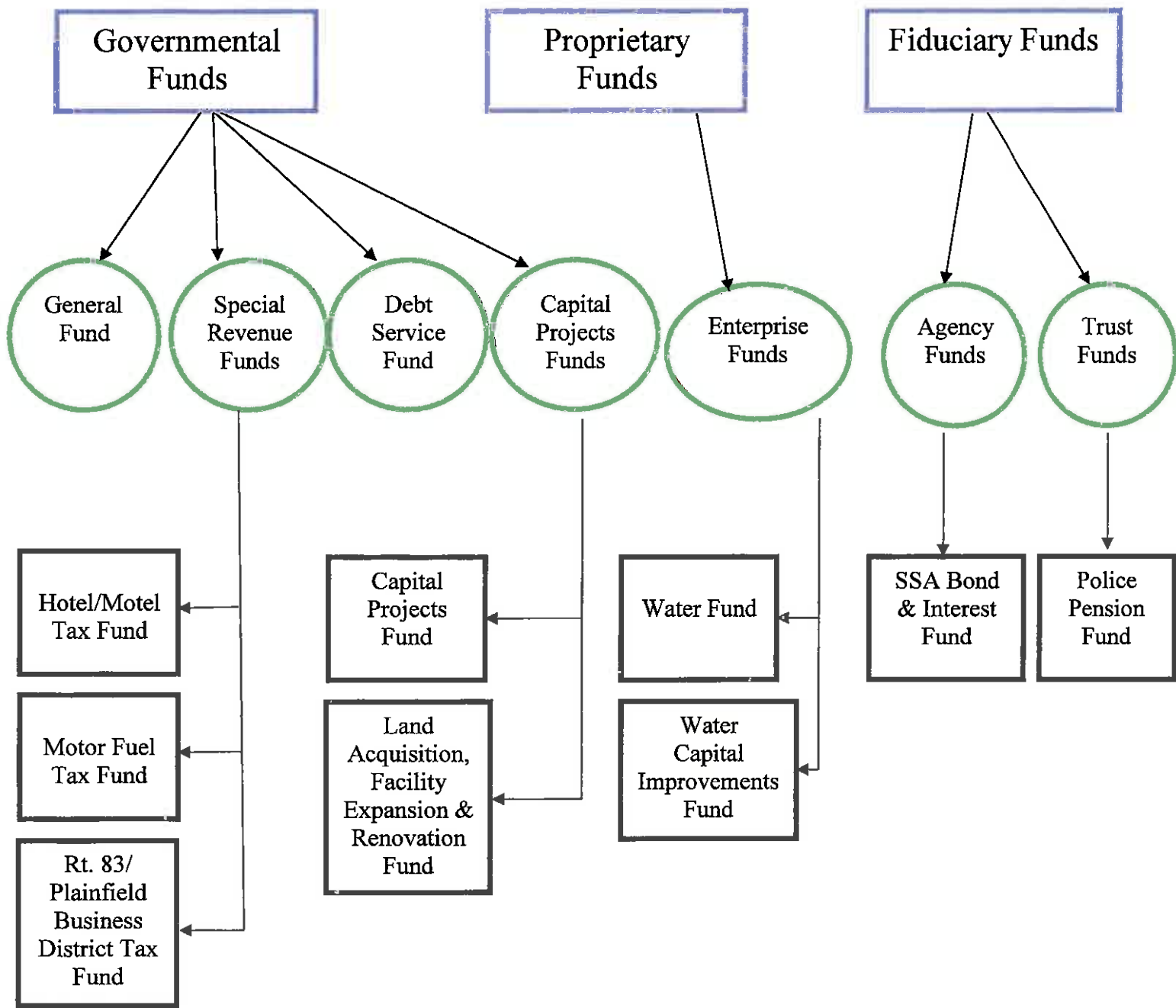
**Village of Willowbrook
Matrix of Village Funds and Village Departments**

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

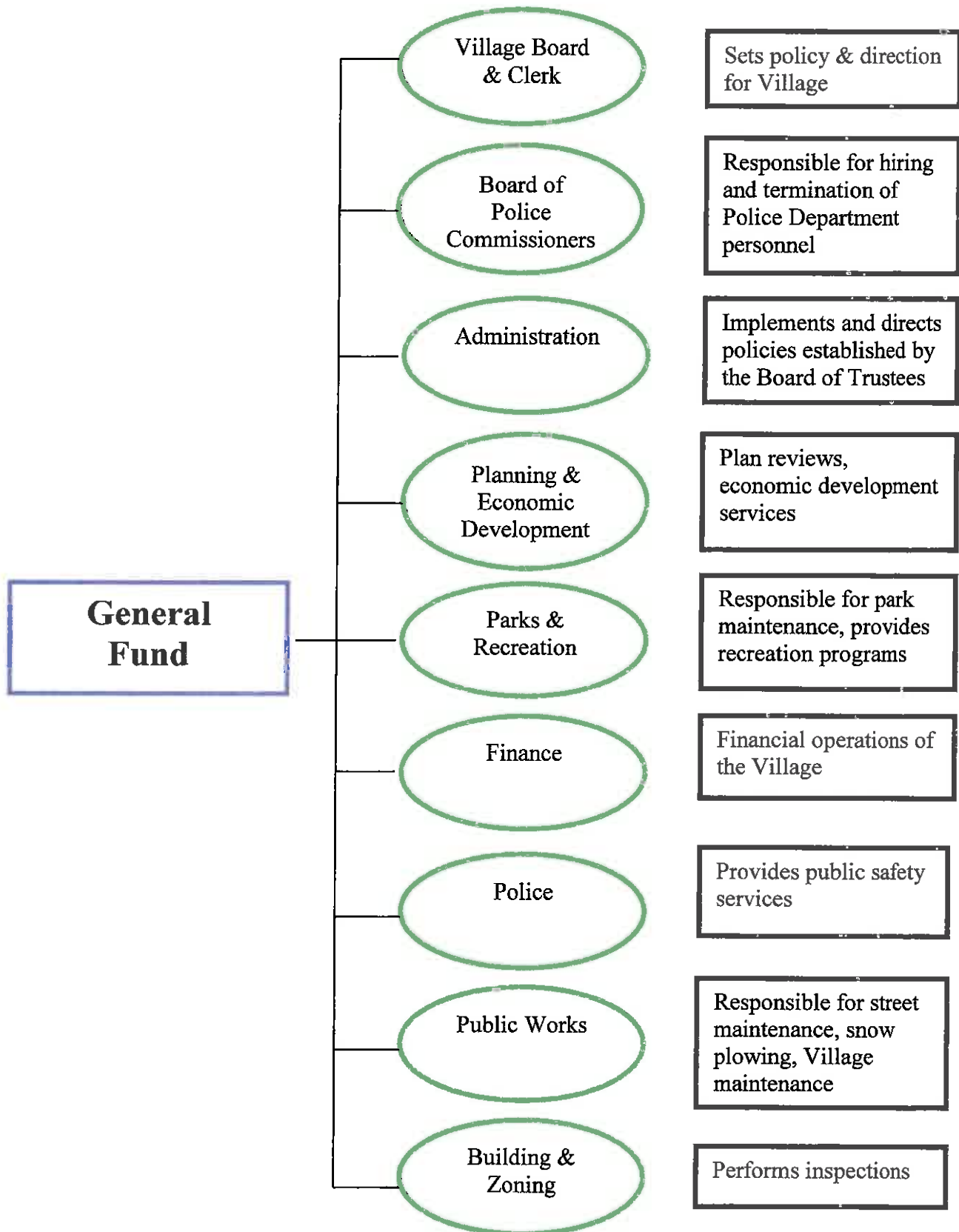
Village Departments	Village Funds										
	General Fund	Hotel/ Motel Tax Fund	Motor Fuel Tax Fund	Rt. 83/ Plainfield Business District Tax Fund	Capital Projects Fund	Land Acquisition, Facility Expansion & Renovation Fund	Debt Service Fund	Water Fund	Water Capital Improvements Fund	Police Pension Fund	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			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.

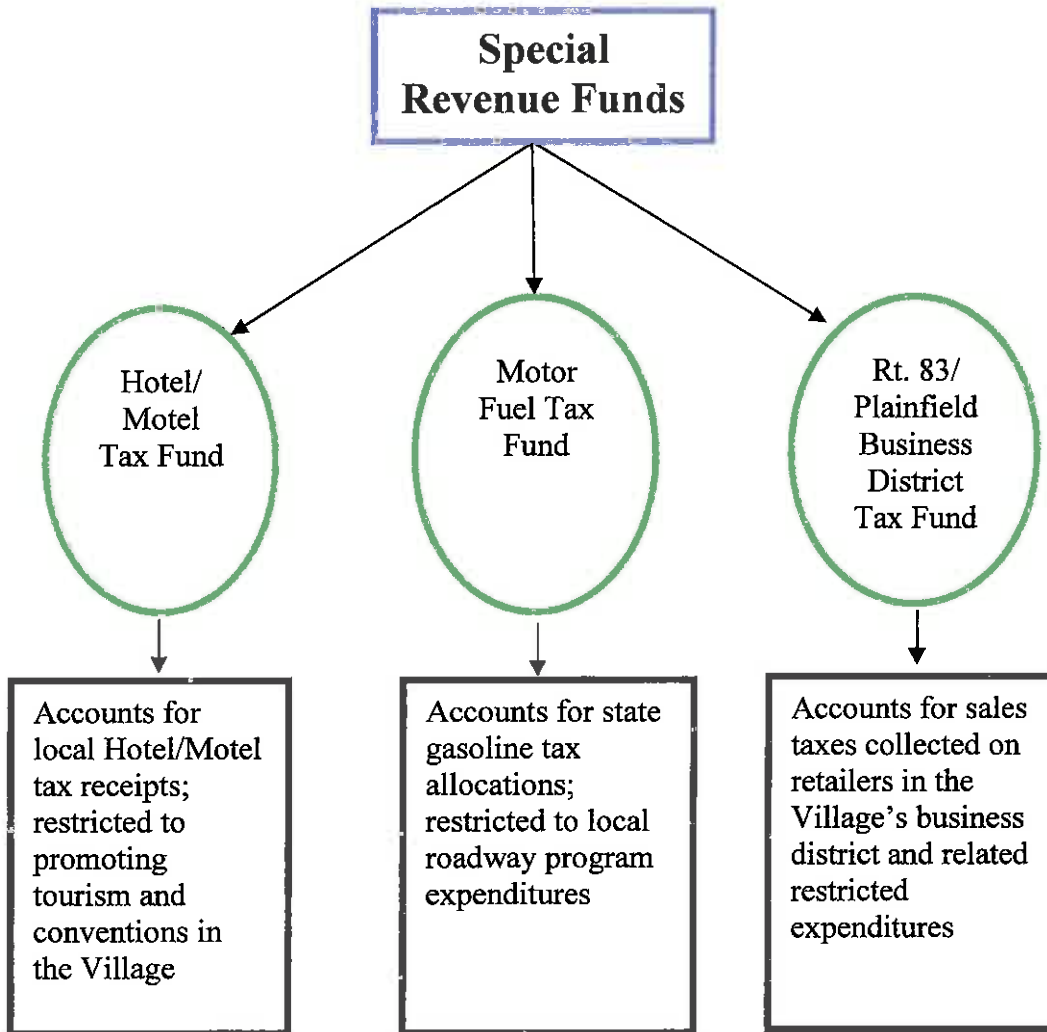
Fund Structure – All Funds



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 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 used to determine the amount of the next year's road program.
- E. Expenditures may not legally exceed the appropriated amounts at the fund level. Budget transfers between line items are not 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 2017-18 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), DUCOMM, 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 2003-2016.

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 year, 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 year, 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 – November/December

- The Village Administrator conducts a session with the senior staff to review current initiatives and identify new initiatives for the next budget year.
- A strategy for the upcoming budget year is developed to provide department heads with guidelines for preparing their budget requests.

D. Departmental Budget Preparation – December/January

- Between December 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.

E. Committee Reviews - February

- The Village Board committees and Parks and Recreation commission review the overall goals and priority for the entire Village and respective departmental budgets, typically as a joint committee presentation. An overview of the draft budget and upcoming priorities are presented along

with a presentation by each department of their proposed budget. Revenue assumptions are presented to the committees and feedback is solicited on changes to be made.

- The draft budget is finalized and a presentation is prepared for the budget workshop.

F. Village Board Budget Workshops - March/April

- Changes made to the draft budget since the Committee presentation are reviewed, and a presentation is made on the discretionary items and what their effect would be on the Village's financial position. The Village Board provides input into what, if any, discretionary items should be added to the final 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.

G. 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.
- In accordance with Illinois Compiled Statutes, information on staff salaries and benefits is prepared and made available for inspection one week before budget adoption for those employees in IMRF earning greater than \$150,000 (salary and benefits), and one week after the budget is adopted for all other employees.
- 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 within 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. This constitutes the legal level of spending authority. The appropriation ordinance is passed in the month of June.

H. Budget Amendment Process

- Historically, the Village does not make budget amendments as the operating budget is a management tool and does not represent the Village's legal spending authority. However, amendments to the Village's appropriation are possible, although rare, and require an ordinance and Village Board approval.
- In FY 2016-17, the Village amended the appropriation ordinance to establish an appropriation amount for the newly created Route 83/Plainfield Road Business District Tax Fund, which did not exist when the appropriation was first adopted. A public hearing was held on the supplemental appropriation, and the supplemental appropriation ordinance, along with the revised certificate of estimated revenues, was passed on March 13, 2017.

SCHEDULE

Event	Date
Goal Setting Workshop	N/A
Review results of Community Needs Survey	(off year)
Senior Staff Workshop	12.21.16
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	
Present budget workbook (including increase guidelines) to staff	
Department Budget Proposals Due	1.18.17
Departmental Budget Review Meetings w/Finance & Village Admin	1.23.17
Final Staff Budget Meeting and Adjustments	2.6.17
Presentation to Committees	2.20.17
Public Hearing on Appropriation Ordinance	3.20.17
Board Budget Workshop I	3.20.17
Board Budget Workshop II (if needed)	4.10.17
Final Approval of Budget	4.24.17
Adopt Appropriation Ordinance	6.12.17

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 annual 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 revenue 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 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 was deposited here to fund the first of three water tank painting projects.

I. Route 83/Plainfield Road Business District Tax Fund

The Village established this business district, the first one of the Village, in FY 2016-17. The 1.0% additional sales tax that is generated by retailers located within the boundaries of the Village's business district are deposited into this fund. By state statute, the taxes collected are restricted to pay for improvements and other costs that benefit the properties within the district's boundaries. The business district may exist for a period of no more than 23 years.

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 (2016)	\$	419,474,371
Bond Debt Limit 8.625% of EAV	\$	36,179,665
Amount Applicable to Debt Limit		<u>-</u>
Legal Debt Margin @ 4/30/17	\$	<u>36,179,665</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 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%).

Illinois Environmental Protection Agency (IEPA) Loan

2. In May 2016, the Village was awarded a low interest loan from the Illinois Environmental Protection Agency to repaint the 3 million-gallon standpipe of the Village. The approved loan amount was \$959,404, however only \$887,089 was drawn down. The loan repayments will occur over 20 years and bear interest at 1.86%. The loan is being repaid by water sales revenues.

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, 2017 was \$2,585,000.

DEBT IMPACT ON OPERATIONS

The Village's General Obligation Bonds (Alternate Revenue Source), 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 issue averages \$345,000. The net effect on operations is that approximately \$291,000 of annual income tax revenue (about 34% 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 3.2% of total General Fund revenues and 1.5% of total Water Fund revenues.

Additionally, the Village was awarded a low interest loan 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. The final amount drawn down, plus construction interest, was \$887,089. Repayment of the loan will commence in FY 2017-18, with annual payments totaling \$54,448 through FY 2036-37. 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 3.2% of General Fund revenues and 3.0% of Water Fund revenues over the next 18-20 years.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

	Balances May 1, 2016	Additions	Reductions	Balances April 30, 2017	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%	\$ 95,000	\$ -	\$ 95,000	\$ -	\$ 3,800
\$4,930,000 General Obligation Alternate Revenue Source Bonds, Series 2015, due December 30, 2035 with interest at 2.00%-3.00%	4,910,000	-	115,000	4,795,000	132,550
\$887,089 IEPA Loan, due July 31, 2036 with interest at 1.86%	-	887,089	-	887,089	-
TOTAL	\$ 5,005,000	\$ 887,089	\$ 210,000	\$ 5,682,089	\$ 136,350

SCHEDULE OF FUTURE DEBT SERVICE

Fiscal Year Ending April 30,	IEPA Loan Principal	IEPA Loan Interest	GO ARS Bonds, Series 2015 Principal	GO ARS Bonds, Series 2015 Interest	Total
2018	\$ 38,125	\$ 16,323	\$ 215,000	\$ 130,250	\$ 399,698
2019	38,837	15,611	220,000	125,950	400,398
2020	39,563	14,885	225,000	121,550	400,998
2021	40,302	14,146	230,000	117,050	401,498
2022	41,055	13,393	235,000	112,450	401,898
2023	41,823	12,626	235,000	107,750	397,198
2024	42,604	11,844	240,000	103,050	397,498
2025	43,400	11,048	250,000	95,850	400,298
2026	44,211	10,237	255,000	88,350	397,798
2027	45,037	9,411	265,000	80,700	400,148
2028	45,879	8,569	275,000	72,750	402,198
2029	46,736	7,712	280,000	64,500	398,948
2030	47,610	6,839	290,000	56,100	400,548
2031	48,499	5,949	300,000	47,400	401,848
2032	49,406	5,043	305,000	38,400	397,848
2033	50,329	4,119	315,000	29,250	398,698
2034	51,269	3,179	325,000	19,800	399,248
2035	52,227	2,221	335,000	10,050	399,498
2036	53,203	1,245	-	-	54,448
2037	26,973	251	-	-	27,224
Total	\$ 887,089	\$ 174,651	\$ 4,795,000	\$ 1,421,200	\$ 7,277,940

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, motor fuel tax and business district sales 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.
 3. Route 83/Plainfield Road Business District Tax Fund - This fund was established to account for sales taxes collected from retailers located in the Village's business district and expenditures of these monies on improvements and costs related to administering the business district. Any fund balance is restricted for economic development.
- 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 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.

Approved by the Village Board on April 23, 2012.

FINANCIAL SUMMARY



Village of Willowbrook
Summary of Fund Revenues, Expenditures and Changes in Fund Balance
Proposed FY 2017-18

	General Fund	Land Acquisition, Facility Expansion & Renovation Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund
REVENUES					
Taxes	\$ 1,903,349	\$ -	\$ -	\$ -	\$ 232,365
Intergovernmental	5,160,427	-	-	-	-
Licenses and Permits	394,925	-	-	-	-
Charges for Services	87,900	-	3,545,000	-	-
Fines and Forfeits	690,000	-	-	-	-
Investment Income	9,000	2,000	3,300	100	250
Miscellaneous	264,100	-	12,600	-	-
Total Revenues	8,509,701	2,000	3,560,900	100	232,615
EXPENDITURES/EXPENSES					
General Government	2,365,261	-	-	-	134,165
Public Safety	5,335,545	-	-	-	-
Highways and Streets	1,188,870	-	-	-	-
Economic Development	-	-	-	-	-
Health and Welfare	33,100	-	-	-	-
Culture and Recreation	1,227,194	-	-	-	-
Water Service	-	-	2,261,968	-	-
Capital Outlay	-	1,098,561	-	768,600	-
Debt Service	-	-	75,967	-	-
Total Expenditures/Expenses	10,149,970	1,098,561	2,337,935	768,600	134,165
Net Surplus (Deficit)	(1,640,269)	(1,096,561)	1,222,965	(768,500)	98,450
Other Financing Sources (Uses)					
Transfer to Other Funds	(1,126,791)	-	(1,000,378)	-	-
Transfer from Other Funds	553,033	849,000	-	400,000	-
Sale of Capital Assets	7,500	-	-	-	-
Total Other Financing Sources (Uses)	(566,258)	849,000	(1,000,378)	400,000	-
Estimated Fund Balance, May 1	5,825,613	248,217	5,365,222	393,302	221,668
Estimated Fund Balance, April 30	\$ 3,619,086	\$ 656	\$ 5,587,809	\$ 24,802	\$ 320,118
Change in Fund Balance (in dollars)	\$ (2,206,527)	\$ (247,561)	\$ 222,587	\$ (368,500)	\$ 98,450
Change in Fund Balance (%)	-37.88%	-99.74%	4.15%	-93.69%	44.41%
	Note 1	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 2017-18

	Motor Fuel Tax Fund	Route 83/ Plainfield Rd. Business District Tax Fund	Debt Service Fund	SSA Bond Interest Fund	Capital Projects Fund	All Funds Total
REVENUES						
Taxes	\$ -	\$ 518,650	\$ -	\$ 321,225	\$ -	\$ 2,975,589
Intergovernmental	219,905	-	-	-	-	5,380,332
Licenses and Permits	-	-	-	-	-	394,925
Charges for Services	-	-	-	-	-	3,632,900
Fines and Forfeits	-	-	-	-	-	690,000
Investment Income	500	-	-	100	-	15,250
Miscellaneous	-	-	-	-	-	276,700
Total Revenues	220,405	518,650	-	321,325	-	13,365,696
EXPENDITURES/EXPENSES						
General Government	-	-	-	-	-	2,499,426
Public Safety	-	-	-	-	-	5,335,545
Highways and Streets	217,950	-	-	-	-	1,406,820
Economic Development	-	518,650	-	-	-	518,650
Health and Welfare	-	-	-	-	-	33,100
Culture and Recreation	-	-	-	-	-	1,227,194
Water Service	-	-	-	-	-	2,261,968
Capital Outlay	-	-	-	-	-	1,867,161
Debt Service	-	-	325,136	321,225	-	722,328
Total Expenditures/Expenses	217,950	518,650	325,136	321,225	-	15,872,192
Net Surplus (Deficit)	2,455	-	(325,136)	100	-	(2,506,496)
Other Financing Sources (Uses)						
Transfer to Other Funds	-	-	-	-	-	(2,127,169)
Transfer from Other Funds	-	-	325,136	-	-	2,127,169
Sale of Capital Assets	-	-	-	-	-	7,500
Total Other Financing Sources (Uses)	-	-	325,136	-	-	7,500
Estimated Fund Balance, May 1	201,048	9,835	111	5,401	276	12,270,693
Estimated Fund Balance, April 30	\$ 203,503	\$ 9,835	\$ 111	\$ 5,501	\$ 276	\$ 9,771,697
Change in Fund Balance (in dollars)	\$ 2,455	\$ -	\$ -	\$ 100	\$ -	
Change in Fund Balance (%)	1.22%	0.00%	0.00%	1.85%	0.00%	

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
MAJOR/NON-MAJOR FUNDS**

	MAJOR FUND General Fund			MAJOR FUND Land Acquisition, Facility Expansion & Ren. Fund		
	Actual 15-16	Estimated Actual 16-17	Proposed 17-18	Actual 15-16	Estimated Actual 16-17	Proposed 17-18
REVENUES						
Taxes	\$ 1,933,809	\$ 1,880,645	\$ 1,903,349	\$ -	\$ -	\$ -
Intergovernmental	4,912,000	4,781,117	5,160,427	-	-	-
Licenses and permits	550,197	640,850	394,925	-	-	-
Charges for Services	176,944	128,476	87,900	-	-	-
Fines and forfeits	510,979	840,000	690,000	-	-	-
Investment Income	5,094	16,132	9,000	3,580	10,624	2,000
Miscellaneous	417,296	377,279	264,100	43	-	-
Total Revenues	\$ 8,506,319	\$ 8,664,499	\$ 8,509,701	\$ 3,623	\$ 10,624	\$ 2,000
EXPENDITURES/EXPENSES						
General Government	1,801,476	1,940,654	2,365,261	-	-	-
Public Safety	4,583,795	4,968,344	5,335,545	-	-	-
Highways and Streets	1,219,278	1,783,070	1,188,870	-	-	-
Economic Development	-	-	-	-	-	-
Health and Welfare	29,770	29,870	33,100	-	-	-
Culture and Recreation	255,937	429,233	1,227,194	-	-	-
Water Service	-	-	-	-	-	-
Capital Outlay	-	-	-	228,741	2,739,149	1,098,561
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures/Expenses	\$ 7,890,256	\$ 9,151,171	\$ 10,149,970	\$ 228,741	\$ 2,739,149	\$ 1,098,561
Net Surplus (Deficit)	\$ 616,063	\$ (486,672)	\$ (1,640,269)	\$ (225,118)	\$ (2,728,525)	\$ (1,096,561)
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(274,537)	(280,532)	(1,126,791)	-	-	-
Transfer from Other Funds (1)	-	543,406	553,033	111,308	1,553	849,000
Bond Proceeds, Net	-	-	-	-	-	-
Loan Proceeds	-	-	-	-	-	-
Payment to Escrow Agent	-	-	-	-	-	-
Sale of Capital Assets	28,606	9,045	7,500	-	-	-
Total Other Financing Sources (Uses)	\$ (245,931)	\$ 271,919	\$ (566,258)	\$ 111,308	\$ 1,553	\$ 849,000
Estimated Fund Balance, May 1	5,670,237	6,040,366	5,825,613	3,088,999	2,975,189	248,217
Estimated Fund Balance, April 30	\$ 6,040,369	\$ 5,825,613	\$ 3,619,086	\$ 2,975,189	\$ 248,217	\$ 656

*The Route 83/Plainfield Road Business District Tax Fund was established during fiscal year 2016-17.

(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 & Rt. 83/Plainfield BD Tax*		
	Actual 15-16	Estimated Actual 16-17	Proposed 17-18	Actual 15-16	Estimated Actual 16-17	Proposed 17-18
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 228,281	\$ 318,000	\$ 751,015
Intergovernmental	-	-	-	218,444	218,575	219,905
Licenses and permits	-	-	-	-	-	-
Charges for Services	3,498,715	3,568,195	3,545,000	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment Income	2,620	4,585	3,400	522	1,300	750
Miscellaneous	14,500	23,252	12,600	-	-	-
Total Revenues	\$ 3,515,835	\$ 3,596,032	\$ 3,561,000	\$ 447,247	\$ 537,875	\$ 971,670
EXPENDITURES/EXPENSES						
General Government	-	-	-	82,749	167,732	134,165
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	184,855	460,180	217,950
Economic Development	-	-	-	-	65,165	518,650
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Water Service	2,915,071	2,303,133	2,261,968	-	-	-
Capital Outlay	-	1,016,696	768,600	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	10,286	49,034	-	-	-
Interest and fiscal charges	9,525	10,034	26,933	-	-	-
Total Expenditures/Expenses	\$ 2,924,596	\$ 3,340,149	\$ 3,106,535	\$ 267,604	\$ 693,077	\$ 870,765
Net Surplus (Deficit)	\$ 591,239	\$ 255,883	\$ 454,465	\$ 179,643	\$ (155,202)	\$ 100,905
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(47,120)	(570,042)	(600,378)	-	-	-
Transfer from Other Funds (1)	-	-	-	-	-	-
Bond Proceeds, Net	-	-	-	-	-	-
Loan Proceeds	-	929,260	-	-	-	-
Payment to Escrow Agent	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (47,120)	\$ 359,218	\$ (600,378)	\$ -	\$ -	\$ -
Estimated Fund Balance, May 1	4,599,304	5,143,423	5,758,524	408,110	587,753	432,551
Estimated Fund Balance, April 30	\$ 5,143,423	\$ 5,758,524	\$ 5,612,611	\$ 587,753	\$ 432,551	\$ 533,456

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 15-16	Estimated Actual 16-17	Proposed 17-18	Actual 15-16	Estimated Actual 16-17	Proposed 17-18	Actual 15-16	Estimated Actual 16-17	Proposed 17-18
REVENUES									
Taxes	\$ 325,547	\$ 288,035	\$ 321,225	\$ -	\$ -	\$ -	\$ 2,487,637	\$ 2,486,680	\$ 2,975,589
Intergovernmental	-	-	-	-	-	-	5,130,444	4,999,692	5,380,332
Licenses and permits	-	-	-	-	-	-	550,197	640,850	394,925
Charges for Services	-	-	-	-	-	-	3,675,659	3,696,671	3,632,900
Fines and forfeits	-	-	-	-	-	-	510,979	840,000	690,000
Investment Income	36	438	100	113	171	-	11,965	33,250	15,250
Miscellaneous	-	31,450	-	-	-	-	431,839	431,981	276,700
Total Revenues	\$ 325,583	\$ 319,923	\$ 321,325	\$ 113	\$ 171	\$ -	\$ 12,798,720	\$ 13,129,124	\$ 13,365,696
EXPENDITURES/EXPENSES									
General Government	-	-	-	-	-	-	1,884,225	2,108,386	2,499,426
Public Safety	-	-	-	-	-	-	4,583,795	4,968,344	5,335,545
Highways and Streets	-	-	-	-	-	-	1,404,133	2,243,250	1,406,820
Economic Development	-	-	-	-	-	-	0	65,165.00	518,650.00
Health and Welfare	-	-	-	-	-	-	29,770	29,870	33,100
Culture and Recreation	-	-	-	-	-	-	255,937	429,233	1,227,194
Water Service	-	-	-	-	-	-	2,915,071	2,303,133	2,261,968
Capital Outlay	-	-	-	-	85,500	-	228,741	3,841,345	1,867,161
Debt Service	-	-	-	-	-	-	-	-	-
Principal retirement	250,000	339,714	354,714	-	-	-	250,000	350,000	403,748
Interest and fiscal charges	283,812	305,801	291,647	-	-	-	293,337	315,835	318,580
Total Expenditures/Expenses	\$ 533,812	\$ 645,515	\$ 646,361	\$ -	\$ 85,500	\$ -	\$ 11,845,009	\$ 16,654,561	\$ 15,872,192
Net Surplus (Deficit)	\$ (208,229)	\$ (325,592)	\$ (325,036)	\$ 113	\$ (85,329)	\$ -	\$ 953,711	\$ (3,525,437)	\$ (2,506,496)
Other Financing Sources (Uses)									
Transfer to Other Funds (1)	-	-	-	-	-	-	(321,657)	(850,574)	(1,727,169)
Transfer from Other Funds (1)	210,349	326,030	325,136	-	-	-	321,657	870,989	1,727,169
Bond Proceeds, Net	-	-	-	-	-	-	0	-	-
Loan Proceeds	-	-	-	-	-	-	-	929,260.00	-
Payment to Escrow Agent	-	-	-	-	-	-	0	-	-
Sale of Capital Assets	-	-	-	-	-	-	28,606	9,045	7,500
Total Other Financing Sources (Uses)	\$ 210,349	\$ 326,030	\$ 325,136	\$ -	\$ -	\$ -	\$ 28,606	\$ 958,720	\$ 7,500
Estimated Fund Balance, May 1	2,954	5,074	5,512	85,492	85,605	276	13,855,096	14,837,410	12,270,693
Estimated Fund Balance, April 30	\$ 5,074	\$ 5,512	\$ 5,612	\$ 85,605	\$ 276	\$ 276	\$ 14,837,413	\$ 12,270,693	\$ 9,771,697

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

Salaries include full and part time employees and overtime

Fund	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Salaries1	Salaries2	Note
	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Dollar Change	% Change	
GENERAL FUND							
Village Board & Clerk	47,400	47,400	47,400	55,500	8,100	17.1%	1
Board of Police Commissioners	500	500	500	500	-	0.0%	
Administration	209,595	244,488	236,306	241,395	5,089	2.2%	
Planning & Economic Dev	27,089	27,189	29,275	30,098	823	2.8%	
Parks & Recreation	34,319	43,628	45,455	47,153	1,698	3.7%	
Finance	92,099	105,750	224,365	233,933	9,568	4.3%	
Police	2,582,231	2,644,687	2,676,239	2,778,127	101,888	3.8%	
Public Works	176,263	181,819	215,496	251,310	35,814	16.6%	2
Building & Zoning	111,012	113,825	117,705	122,953	5,248	4.5%	
WATER FUND	190,203	199,583	219,117	234,493	15,376	7.0%	2
TOTAL	3,470,711	3,608,869	3,811,858	3,995,462	183,604	5.1%	

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

Fund	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	Benefits	Benefits2	Note
	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Dollar Change	% Change	
GENERAL FUND							
Village Board & Clerk	4,386	4,531	4,926	5,206	280	5.7%	1
Board of Police Commissioners	350	565	565	486	(79)	-14.0%	3
Administration	76,013	70,669	85,230	85,797	567	0.7%	
Planning & Economic Dev	16,863	16,198	16,782	16,778	(4)	0.0%	
Parks & Recreation	9,382	10,641	7,513	8,683	1,170	15.6%	4
Finance	39,584	39,384	76,277	86,638	10,361	13.6%	5
Police	963,587	1,045,793	1,207,328	1,332,060	124,732	10.3%	6
Public Works	55,749	56,577	79,419	81,604	2,185	2.8%	
Building & Zoning	58,627	57,013	57,969	57,990	21	0.0%	
WATER FUND	59,627	60,553	81,322	81,341	19	0.0%	
TOTAL	1,284,168	1,361,924	1,617,331	1,756,583	139,252	10.2%	

Analysis of Changes +/- 5%:

¹ Stipend increase from \$100 to \$200 per meeting after April 2017 elections, which also increased payroll taxes.

² \$15,000 of additional overtime was budgeted for Public Works, plus normal salary increases for the six full time employees who are allocated 50/50 between Public Works and Water.

³ Life insurance premium budget decreased by a minor amount in FY 2017-18

⁴ Pension contribution increased slightly as did budget for payroll taxes to correspond with hourly rate increase.

⁵ Budget for health insurance increased due to an employee changing from single to family coverage and overall health premium rate increase

⁶ Police pension cost increased \$65,553, IMRF pension expense increased \$16,000 and health insurance increased \$27,000 in FY 2017-18.

	FY 2016-17	FY 2017-18
% of Salaries & Benefits of General Fund Expenditures	51%	48%
% of Salaries & Benefits of Water Fund Expenses	10%	9%

REVENUE SUMMARY



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

Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated Actual	FY 17-18 Proposed Budget	FY 18-19 Forecast	FY 19-20 Forecast	FY 20-21 Forecast	FY 21-22 Forecast
General Corporate Fund	\$ 8,476,090	\$ 8,830,077	\$ 8,544,846	\$ 8,534,925	\$ 8,784,409	\$ 9,216,950	\$ 9,070,234	\$ 8,494,235	\$ 8,592,855	\$ 8,692,735	\$ 8,793,893
Water Fund	2,366,871	2,979,122	3,031,328	3,515,338	3,558,600	3,595,232	3,560,900	3,558,600	3,558,600	3,558,600	3,558,600
Hotel/Motel/Tax Fund	65,255	53,283	50,014	228,353	243,030	243,300	232,615	234,941	237,291	239,663	242,060
Motor Fuel Tax Fund	242,455	249,823	287,228	218,894	221,336	219,575	220,405	222,609	224,835	227,083	229,354
Tax Increment Financing Fund (closed)	801,399	806,079	825,830	-	-	-	-	-	-	-	-
SSA Bond & Interest Fund	320,947	321,324	320,911	325,581	319,520	319,790	321,325	322,250	322,490	321,950	320,610
SSA Project Fund (closed)	139	-	-	-	-	-	-	-	-	-	-
Water Capital Improvements Fund	120,691	175,092	411,074	100,497	1,031,510 (3)	1,030,060	400,100	200,200	200,200	200,200	200,200
Capital Projects Fund	132	19	3,825	113	-	171	-	-	-	-	-
Debt Service Fund	158,744	160,603	1,744,363 (1)	210,351	326,030	326,163	325,136	325,528	326,344	326,546	326,657
Land Acquisition, Facility Expansion & Renovation Fund	2,743	404	3,867,007 (2)	114,931	25,500	12,177	851,000	100	100	100	100
Rt. 83/Plainfield Road Business District Tax Fund	-	-	-	-	-	75,000	518,650	518,650	518,650	518,650	518,650
Total Revenues	\$ 12,555,466	\$ 13,575,826	\$ 19,086,426	\$ 13,248,983	\$ 14,509,935	\$ 15,038,418	\$ 15,500,365	\$ 13,877,113	\$ 13,981,365	\$ 14,085,528	\$ 14,190,124
Difference from Budget 16-17 to Proposed 17-18:						6.83%	\$ 990,430				
Difference from Budget 16-17 to Estimated Actual 16-17:						3.64%	\$ 528,483				
Difference from Estimated Actual 16-17 to Proposed 17-18:						3.07%	\$ 461,947				

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

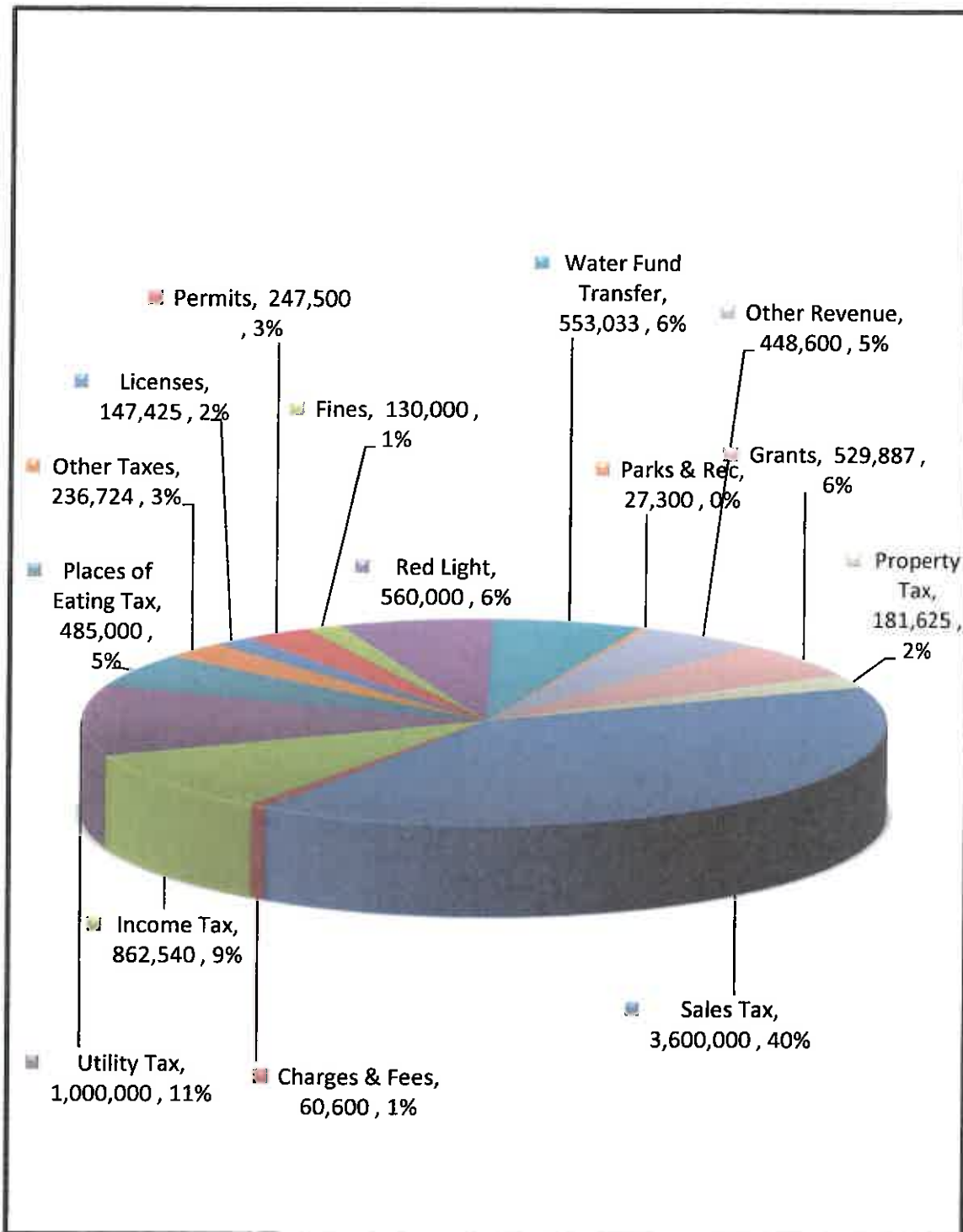
(2) Includes bond proceeds of \$3,210,000 for police station renovation (\$3,140,000) & bond issuance costs (\$70,000).

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

MAJOR REVENUE SOURCES BY FUND

General Corporate Fund Revenues by Source \$9,070,234

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

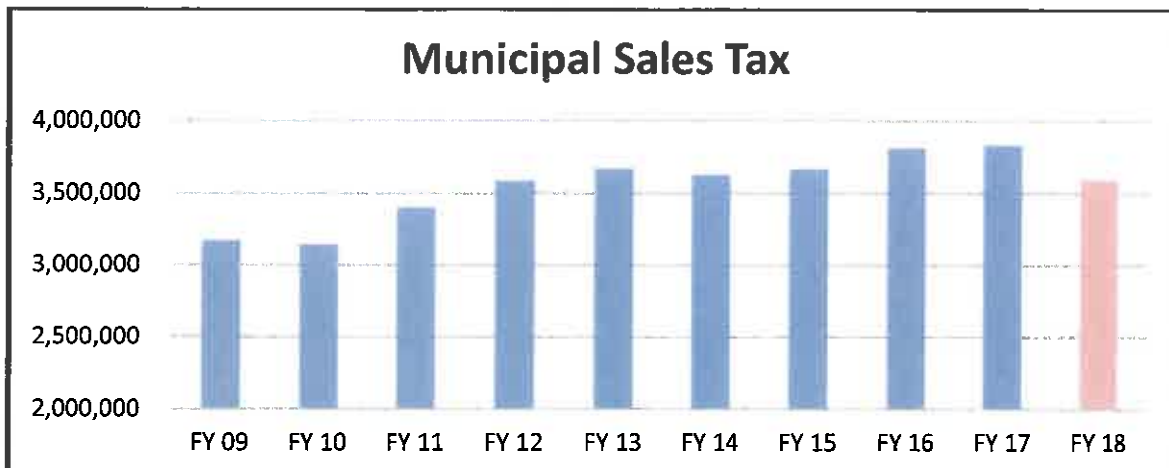
Sales Tax - \$3,600,000, 40%
(prior year \$3,600,000, 41%)

General purchase of goods in the Village generates a 7.00% sales tax to the State. 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 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18. The FY 2016-17 actual is expected to come in \$236,849 or 6.6% 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, 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.

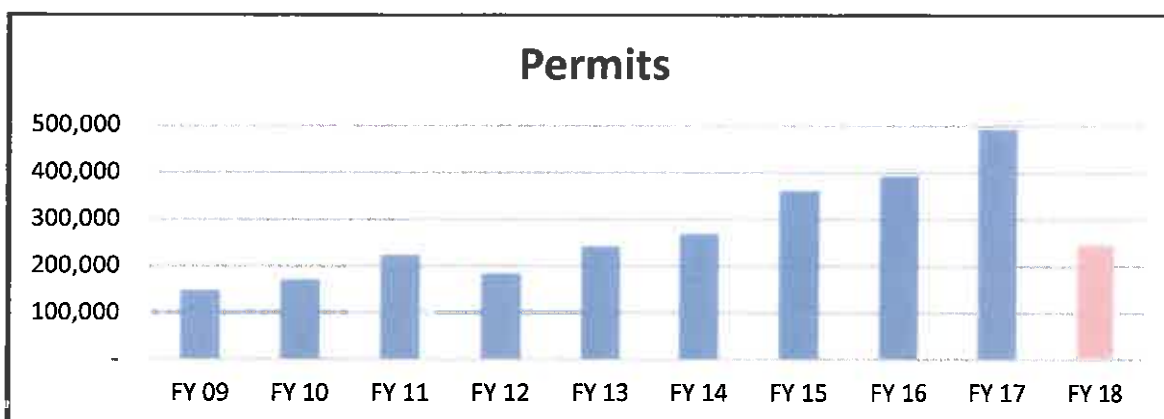
The following assumptions were made to develop the FY 2017-18 sales tax projection: estimated revenues from FY 2016-17 of approximately \$3,836,000 were used as a starting point. A growth factor of 1% was applied, but the negative effect of the closing of the local Sports Authority store was applied as a reduction to the revenue.



Permit Revenues – \$247,500, 3%
(prior year \$232,500, 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.

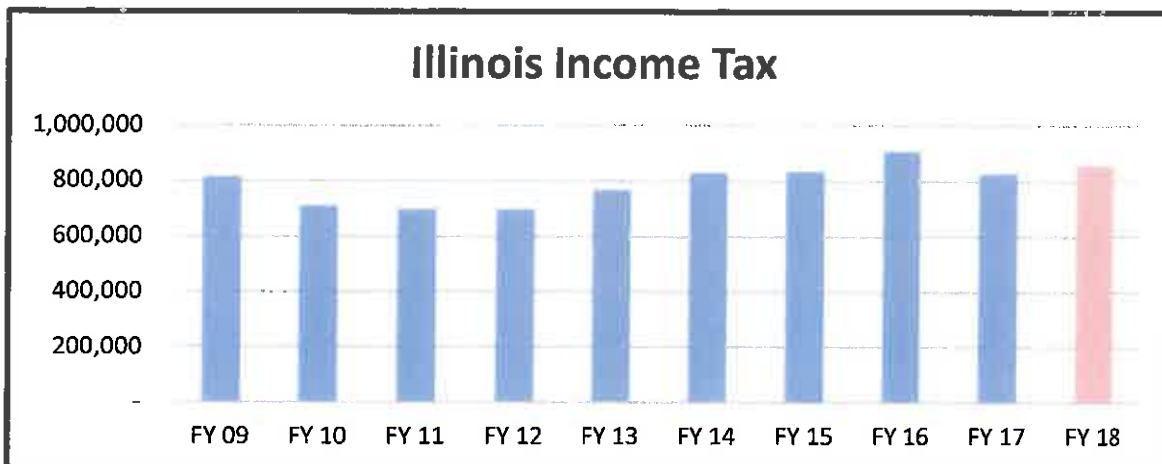
The chart below illustrates actual collections for FY 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18. There has been an uptick in permit fees collected since the burst of the housing market bubble felt throughout the State that occurred in 2009.



State Income Tax - \$862,540, 9%
(prior year \$740,418, 8%)

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 \$101.00 for FY 2017-18, which is 3.8% lower than FY 2016-17. 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 two years, the Village included an assumed reduction of 25% and 15%, respectively, of this revenue source. As these reductions did not come to fruition, for FY 2017-18 the Village did not include a reduction.

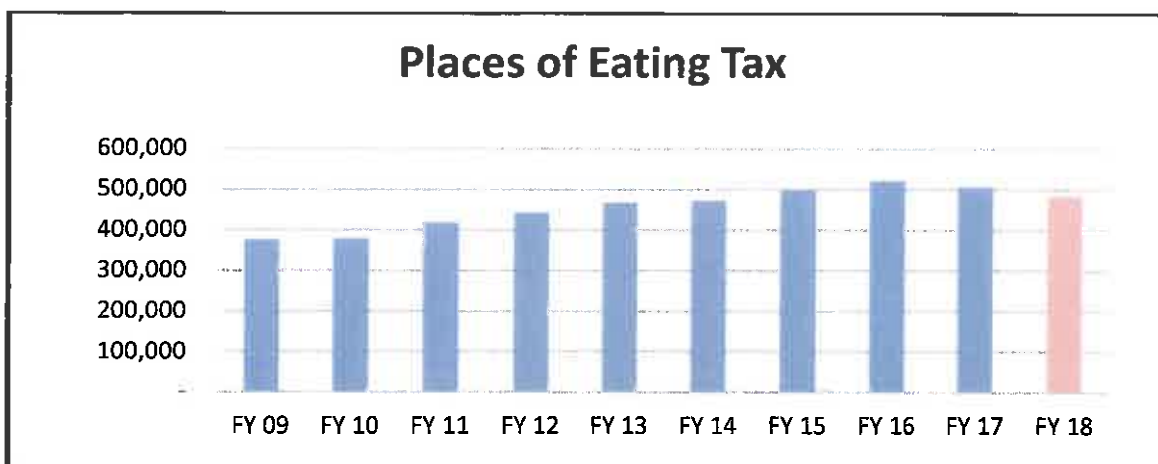
The following chart illustrates actual collections for FY 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18.



Places of Eating Tax – \$485,000, 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. New developments are being constructed in part of the Village's Business District in FY 2017-18, however as the places of eating taxes that they will generate is uncertain and thus they have not been included in the revenue projections.

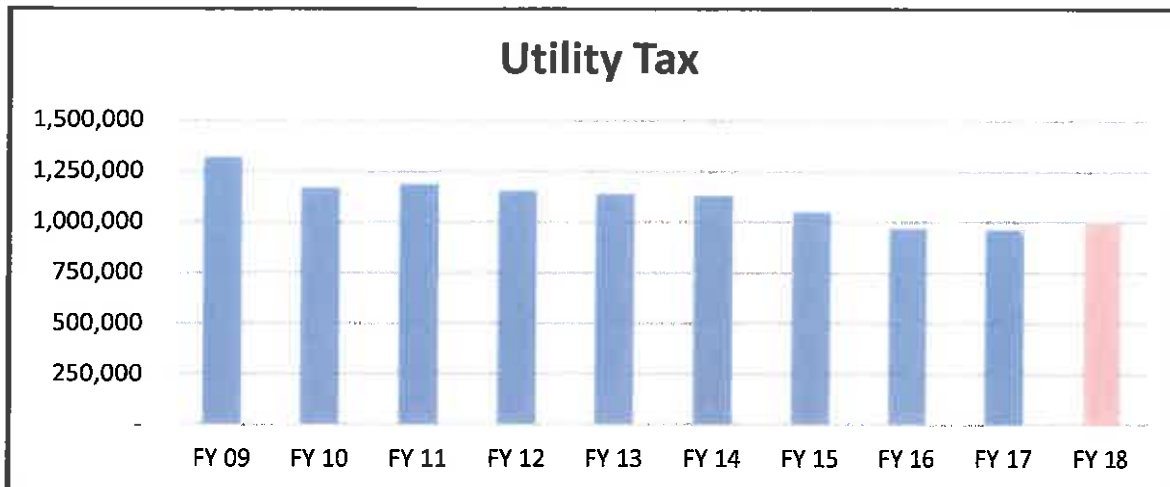
The following chart illustrates actual collections for FY 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18.



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

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 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18.



Property Taxes – \$181,625, 2%
(prior year \$180,821, 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 - \$107,005 - 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 - \$236,724, 3%
(prior year \$254,010, 3%)

- Amusement Tax - \$57,504 - 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 entity remitting amusement tax is an athletic club located in the Village; a bowling alley that also paid the tax closed in July 2016.
- 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 - \$147,425, 2%
(prior year \$172,000, 2%)

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

Fines – \$690,000, 7%
(prior year \$655,000, 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 \$560,000 will be generated from red light violations. This figure has been increased by \$35,000 from the prior year budget; road construction that forced two of the three cameras to be out of service for much of FY 2015-16 and the beginning of FY 2016-17 has concluded, and only one camera is still temporarily down. Predictability of this revenue 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 – \$553,033, 6%
(prior year \$522,991, 6%)

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 – \$27,300, 0.3%
(prior year \$39,058, 0.4%)

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.

Grants - \$529,887, 6%
(prior year \$456,189, 5%)

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 re-budgeted the revenue (and related expense) in the FY 2016-17 budget but it remained suspended. The Village received authorization late in FY 2016-17 to move forward with the project, and it is re-budgeted again in FY 2017-18. Similarly, a previously awarded state DCEO grant of \$56,189 was budgeted in FY 2016-17 and re-budgeted in FY 2017-18 due to hold-ups at the state level. The Village is currently waiting for approval to apply this grant to a new project. Finally, a grant from DuPage County of \$73,698 was awarded to the Village for permeable pavers to reconstruct the parking lots of the municipal campus, to be completed in FY 2017-18.

Other Revenue – \$448,600, 5%
(prior year \$395,822, 5%)

Other sources of revenue include, but are not limited to, reimbursements for engineering and construction fees, reimbursements for police special details, state and federal asset seizure money including funds gained through participation in the NARCINT task force, the sale of fixed assets and cable franchise fees.

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

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; based on actual collections in FY 2016-17 of approximately \$33,000, the FY 2017-18 budget for this line item was increased to \$30,000.

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
\$3,560,900

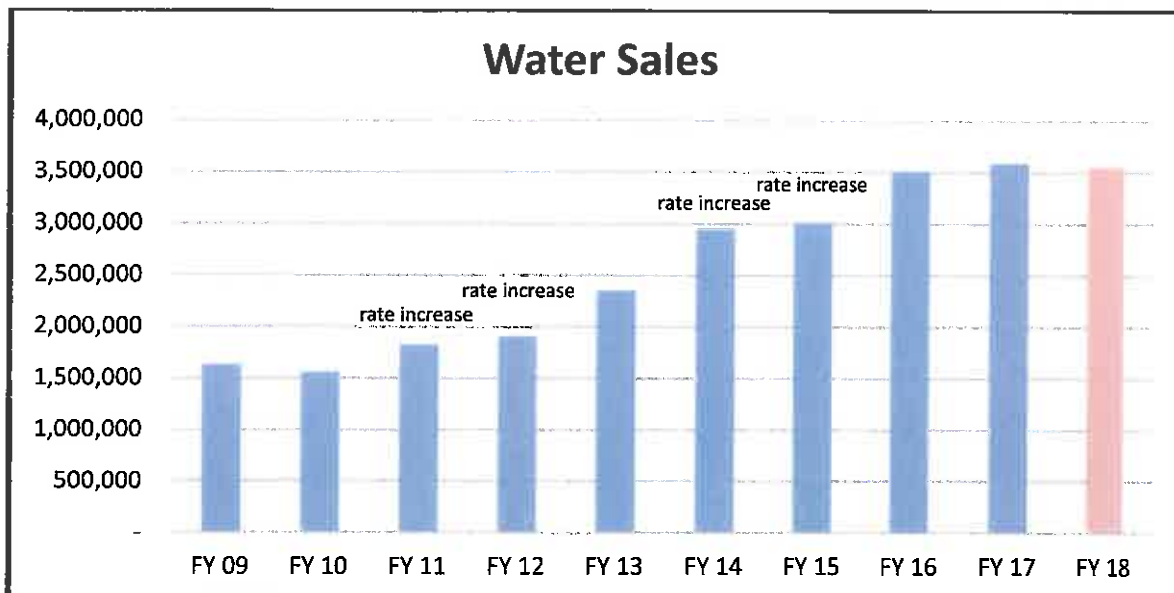
The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the cost (including depreciation) of providing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

Sale of Water - \$3,545,000, 99.6%
(prior year \$3,545,000, 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. The buildup of reserves has begun to be drawn down to complete the repainting projects, and 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 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18.



Other – \$15,900, 0.4%
(prior year \$13,600, 1%)

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

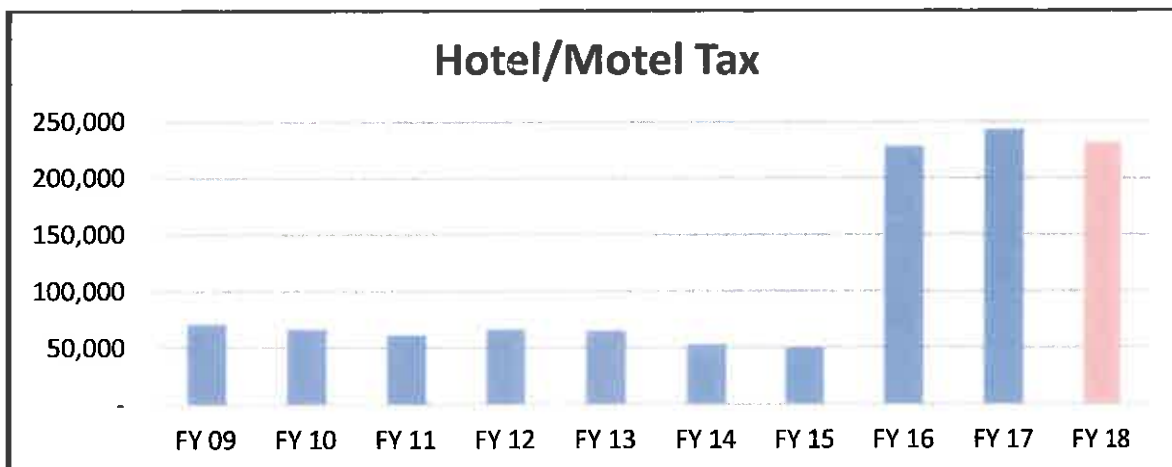
HOTEL/MOTEL TAX FUND
\$232,615

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. Effective June 1, 2015, the tax rate was raised from 1% to 5%.

Hotel /Motel Tax - \$232,365, 99.9%
(prior year \$243,000, 99.9%)

There are four (4) hotel/motels located in the Village, however one remains 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 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18.



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

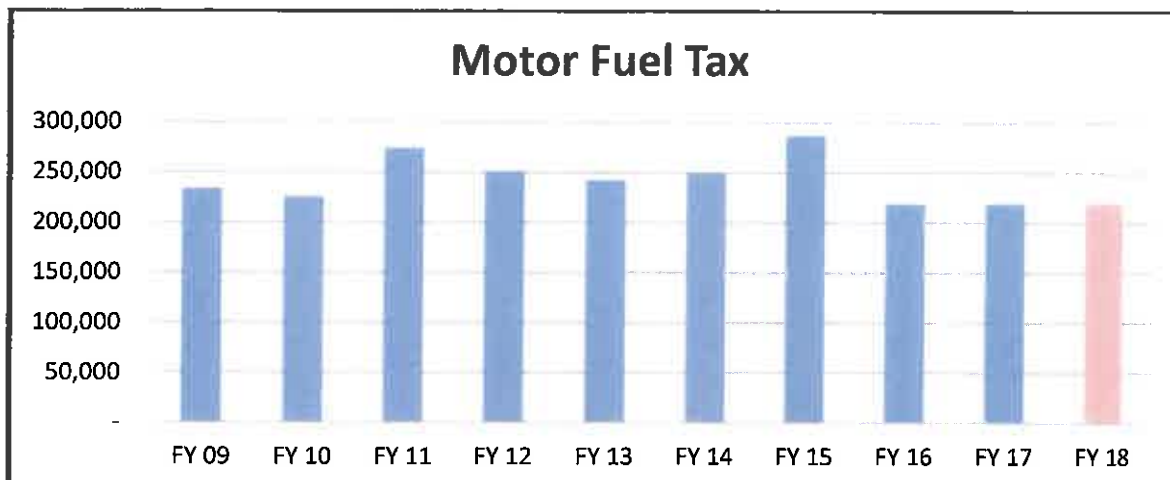
MOTOR FUEL TAX FUND
\$220,405

MFT Allotments – \$219,905 99.8%
(prior year \$221,186, 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 2017-18, the IML is projecting slightly decreased receipts. The projection of \$25.75 per capita for FY 2017-18 is an 0.6% decrease from the \$25.90 per capita for FY 2016-17. 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 2008-09 to FY 2015-16 combined with an estimate of actual FY 2016-17 revenues and the projections for FY 2017-18.



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

SPECIAL SERVICE AREA ONE BOND & INTEREST FUND **\$321,325**

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 **\$400,100**

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 one-time loan proceeds from a low interest loan from the Illinois Environmental Protection Agency (IEPA). However, the ongoing revenue coming into this fund now and in the future, consists of an annual transfer (\$400,000 in FY 2017-18) 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

\$325,136

The Debt Service Fund is used to account for the funding and payment of the Village's one bond issue: The General Obligation Alternate Revenue Source Bonds, Series 2015. 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 Village's old Series 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

\$851,000

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 2017-18 a transfer from the General Fund of \$849,000 is planned to cover the remaining costs of the police station renovation project that exceeded bond proceeds issued to complete the project (\$829,000), as well as engineering expenditures related to the redesign of the building purchased to house the future Community Resource Center (\$20,000). The remainder of the revenue budgeted will come from interest income.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

\$518,650

This fund was created in FY 2016-17 when the Village established its first ever business district, the Rt. 83/Plainfield Road Business District. This special revenue fund accounts for sales taxes collected only on retail establishments located within the business district boundaries, which are restricted to be spent on activities benefitting the business district. The Village estimates that \$518,650 in sales taxes will be collected in FY 2017-18 on the southern section of the business district (Town Center) that currently has businesses open. The northern section of the district is currently under construction, so no sales tax has been estimated for those future businesses.

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
REVENUES						
Dept 00-NON-DEPARTMENTAL						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	74,620	66,497	74,620		
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	106,201	106,201	107,005	0.76	804
PROPERTY TAXES		180,821	172,698	181,625	0.44	804
OTHER TAXES						
01-00-310-201	MUNICIPAL SALES TAX	3,600,000	3,836,849	3,600,000		
01-00-310-202	ILLINOIS INCOME TAX	740,418	830,088	862,540	16.49	122,122
01-00-310-203	AMUSEMENT TAX	74,790	57,504	57,504	(23.11)	(17,286)
01-00-310-204	REPLACEMENT TAX	1,220	1,220	1,220		
01-00-310-205	UTILITY TAX	1,000,000	963,624	1,000,000		
01-00-310-208	PLACES OF EATING TAX	475,000	507,599	485,000	2.11	10,000
01-00-310-209	WATER TAX	177,000	177,000	177,000		
01-00-310-210	WATER TAX - CLARENDON WATER CO	1,000	1,000	1,000		
OTHER TAXES		6,069,428	6,374,884	6,184,264	1.89	114,836
LICENSES						
01-00-310-302	LIQUOR LICENSES	80,000	52,750	52,750	(34.16)	(27,250)
01-00-310-303	BUSINESS LICENSES	82,000	84,000	84,000	2.44	2,000
01-00-310-305	VENDING MACHINE	2,000	2,675	2,675	33.75	675
01-00-310-306	SCAVENGER LICENSES	8,000	8,000	8,000		
LICENSES		172,000	147,425	147,425	(14.29)	(24,575)
PERMITS						
01-00-310-401	BUILDING PERMITS	225,000	476,112	240,000	6.67	15,000
01-00-310-402	SIGN PERMITS	5,000	8,262	5,000		
01-00-310-403	OTHER PERMITS	500	7,051	500		
01-00-310-404	COUNTY BMP FEE	2,000	2,000	2,000		
PERMITS		232,500	493,425	247,500	6.45	15,000
FINES						
01-00-310-501	CIRCUIT COURT FINES	105,000	93,000	100,000	(4.78)	(5,000)
01-00-310-502	TRAFFIC FINES	25,000	47,000	30,000	20.00	5,000
01-00-310-503	RED LIGHT FINES	525,000	700,000	560,000	6.67	35,000
FINES		655,000	840,000	690,000	5.34	35,000
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	522,991	522,991	553,033	5.74	30,042
ADMINISTRATIVE REIMBURSEMENT		522,991	522,991	553,033	5.74	30,042
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	18,088	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,550	17,052	2,550		
01-00-310-702	PLANNING REVIEW FEES	6,000	11,336	6,000		
01-00-310-703	ANNEXATION FEES		500			
01-00-310-704	ACCIDENT REPORT COPIES	2,000	2,000	2,000		
01-00-310-705	VIDEO GAMING FEES	20,000	33,392	30,000	50.00	10,000
01-00-310-706	COPIES-ORDINANCES & MAPS	50	10	50		
01-00-310-723	ELEVATOR INSPECTION FEES	5,000	5,000	5,000		
01-00-310-724	BURGLAR ALARM FEES	15,000	5,000	5,000	(56.67)	(10,000)
01-00-310-726	NSF FEE		25			
CHARGES & FEES		60,600	92,403	60,600		
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	2,250	4,000	2,250		
01-00-310-814	PARK PERMIT FEES	3,000	1,500	3,000		
01-00-310-815	SUMMER RECREATION FEES	840	10,290	700	(15.67)	(1,440)
01-00-310-816	WINTER RECREATION FEES	8,485	131	8,500	0.18	15
01-00-310-817	SPECIAL EVENTS	2,600	3,079	2,500	(3.25)	(100)
01-00-310-818	FALL RECREATION FEES	6,718	540	200	(97.02)	(6,518)
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIMB	6,500	6,563	6,500		
01-00-310-820	HOLIDAY CONTRIBUTION	1,300	3,370	3,000	130.77	1,700
01-00-310-822	BR/WB BASEBALL REIMB FACILITY	6,600	6,600		(100.00)	(6,600)
01-00-310-823	SPRING RECREATION FEES	765		650	(15.03)	(115)

**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
PARK & RECREATION CHARGES		39,058	36,073	27,300	(20.10)	(11,758)
OTHER REVENUE						
01-00-310-901	REIMBURSEMENTS - IRMA	5,000	11,916	5,000		
01-00-310-904	REIMB - ETSB CAPITAL (DUCOMM)	72,000	62,473		(163.60)	(72,000)
01-00-310-907	BID PROPOSAL DEPOSIT		105			
01-00-310-909	SALE - FIXED ASSETS	7,500	9,045	7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	675	500		
01-00-310-911	ATS RED LIGHT ENERGY REIMBURSEMENTS	8,000	1,008	500	(93.75)	(7,500)
01-00-310-912	REIMBURSEMENTS-BRUSH PICK-UP	11,600	11,600	11,600		
01-00-310-913	OTHER RECEIPTS	500	20,000	1,000	100.00	500
01-00-310-914	REIMB - PARK & REC MEMORIAL PROGRAM	1,000			(100.00)	(1,000)
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAILS	4,000	4,655	4,000		
01-00-310-916	DONATIONS		40			
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER	16,500	40,377	16,500		
01-00-310-919	REIMBURSEMENTS - CD ENGINEERING	1,000			(100.00)	(1,000)
01-00-310-920	REIMBURSEMENTS - PW ENGINEERING	1,000			(100.00)	(1,000)
01-00-310-922	FEDERAL/STATE GRANTS	456,189	95,100	529,887	16.16	73,698
01-00-310-925	NICOR GAS ANNUAL PAYMENT	17,472	16,430	17,000	(2.70)	(472)
01-00-310-926	CABLE FRANCHISE FEES	208,000	208,000	208,000		
01-00-310-930	DRUG FORFEITURES - DEA	40,000	9,080	15,000	(62.50)	(25,000)
01-00-310-933	NARCINT REVENUE		10,000	153,000		153,000
OTHER REVENUE		850,261	500,504	969,487	14.02	119,226
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	1,750	16,132	9,000	414.29	7,250
NON-OPERATING REVENUE		1,750	16,132	9,000	414.29	7,250
TRANSFERS IN						
01-00-330-115	TRANSFER FROM BUSINESS DISTRICT		20,415			
TRANSFERS IN			20,415			
Totals for dept 00-NON-DEPARTMENTAL		8,784,409	9,216,950	9,070,234	3.25	285,825
TOTAL REVENUES		8,784,409	9,216,950	9,070,234	3.25	285,825

**BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 02 - WATER FUND						
REVENUES						
CHARGES & FEES						
02-00-310-712	WATER SALES	3,545,000	3,545,000	3,545,000		
02-00-310-713	WATER PENALTIES		12,000			
02-00-310-718	SHUTOFF/NSF FEE		11,195			
NET OF REVENUES/APPROPRIATIONS - CHARGES & FEES		3,545,000	3,568,195	3,545,000		
OTHER REVENUE						
02-00-310-714	WATER METER SALES	2,600	8,015	2,600		
02-00-310-716	WATER METER READ SALES	6,000	4,037	6,000		
02-00-310-717	OTHER REVENUE	1,000	1,100	1,000		
NET OF REVENUES/APPROPRIATIONS - OTHER REVENUE		9,600	13,152	9,600		
NON-OPERATING REVENUE						
02-00-320-108	INTEREST INCOME	1,000	3,785	3,300	230.00	2,300
02-00-320-713	WATER CONNECTION FEES	3,000	10,100	3,000		
NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE		4,000	13,885	6,300	57.50	2,300
TOTAL REVENUES		3,558,600	3,595,232	3,560,900	0.06	2,300

BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 03 - HOTEL/MOTEL TAX FUND						
REVENUES						
NON-OPERATING REVENUE						
03-00-320-108	INTEREST INCOME	30	300	250	733.33	220
NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE		30	300	250	733.33	220
OTHER TAXES						
03-00-310-205	HOTEL/MOTEL TAX	243,000	243,000	232,365	(1.28)	(10,635)
NET OF REVENUES/APPROPRIATIONS - OTHER TAXES		243,000	243,000	232,365	(1.28)	(10,635)
TOTAL REVENUES		243,030	243,300	232,615	(1.29)	(10,415)

BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 04 - MOTOR FUEL TAX FUND						
REVENUES						
NON-OPERATING REVENUE						
04-00-320-108	INTEREST INCOME	150	1,000	500	233.33	350
NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE		150	1,000	500	233.33	350
OTHER TAXES						
04-00-310-216	MFT RECEIPTS	221,186	218,575	219,905	(9.53)	(1,281)
NET OF REVENUES/APPROPRIATIONS - OTHER TAXES		221,186	218,575	219,905	(9.53)	(1,281)
TOTAL REVENUES		221,336	219,575	220,405	(9.42)	(931)

**BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 06 - SSA ONE BOND & INTEREST FUND						
REVENUES						
OTHER REVENUE						
06-00-320-112	DEVELOPER CONTRIBUTION		31,450			
	NET OF REVENUES/APPROPRIATIONS - OTHER REVENUE		31,450			
NON-OPERATING REVENUE						
06-00-320-108	INTEREST INCOME	35	305	100	185.71	65
	NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE	35	305	100	185.71	65
PROPERTY TAXES						
06-00-310-101	PROPERTY TAX RECEIPTS	319,485	288,035	321,225	0.54	1,740
	NET OF REVENUES/APPROPRIATIONS - PROPERTY TAXES	319,485	288,035	321,225	0.54	1,740
TOTAL REVENUES		319,520	319,790	321,325	0.56	1,805

BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
REVENUES						
NON-OPERATING REVENUE						
09-00-320-105	IEPA LOAN PROCEEDS	931,460	929,260		(100.00)	(931,460)
09-00-320-108	INTEREST INCOME	50	800	100	100.00	50
NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE		931,510	930,060	100	(99.99)	(931,410)
TRANSFERS IN						
09-00-330-102	TRANSFER FROM WATER	100,000	100,000	400,000	300.00	300,000
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		100,000	100,000	400,000	300.00	300,000
TOTAL REVENUES		1,031,510	1,030,060	400,100	(51.21)	(431,410)

BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 11 - DEBT SERVICE FUND						
REVENUES						
NON-OPERATING REVENUE						
11-00-320-108	INTEREST INCOME		133			
NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE			133			
TRANSFERS IN						
11-00-330-101	TRANSFER FROM GENERAL FUND	278,979	278,979	277,791	(0.43)	(1,188)
11-00-330-102	TRANSFER FROM WATER	47,051	47,051	47,345	0.62	294
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN			326,030	325,136	(0.27)	(894)
TOTAL REVENUES		326,030	326,163	325,136	(0.27)	(894)

BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & REVENUES						
NON-OPERATING REVENUE						
14-00-320-108	INTEREST INCOME	500	10,624	2,000	300.00	1,500
NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE		500	10,624	2,000	300.00	1,500
TRANSFERS IN						
14-00-330-101	TRANSFER FROM GENERAL FUND	25,000	1,553	849,000	3,296.00	824,000
NET OF REVENUES/APPROPRIATIONS - TRANSFERS IN		25,000	1,553	849,000	3,296.00	824,000
TOTAL REVENUES		25,500	12,177	851,000	3,237.25	825,500

BUDGET REPORT FOR WILLOWBROOK
REVENUE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRICT TAX						
REVENUES						
OTHER TAXES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENTER		75,000	518,650		518,650
	NET OF REVENUES/APPROPRIATIONS - OTHER TAXES		75,000	518,650		518,650
TOTAL REVENUES			75,000	518,650		518,650

EXPENDITURE SUMMARY



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

Description	FY 12-13 Actual	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Estimated Actual	FY 17-18 Proposed Budget	FY 18-19 Forecast	FY 19-20 Forecast	FY 20-21 Forecast	FY 21-22 Forecast
General Corporate Fund	\$ 7,123,033	\$ 7,983,016	\$ 7,489,726	\$ 8,164,793	\$ 10,128,108	\$ 9,431,703	\$ 11,276,761	\$ 8,865,441	\$ 9,127,173	\$ 9,414,670	\$ 9,697,947
Water Fund	2,478,246	2,902,620	3,252,751	3,061,679	2,910,125	2,993,492	3,338,313	3,212,165	3,294,908	3,379,246	3,466,405
Hotel/Motel/Tax Fund	81,378	53,863	56,918	82,749	188,799	167,732	134,165	138,190	142,336	146,606	151,004
Motor Fuel Tax Fund	186,000	132,480	233,745	184,855	412,154	460,180	217,950	250,000	250,000	250,000	250,000
Tax Increment Financing Fund (closed)	811,092	671,090	981,166			-					
SSA Bond & Interest Fund	320,760	321,160	319,440	322,315	319,485	319,485	321,225	322,225	322,465	321,925	320,585
SSA Project Fund (closed)	51,835		44								
Water Capital Improvements Fund	56,297	31,150	338,813	411,611	1,008,525	1,016,696	768,600	50,000	50,000	50,000	50,000
Capital Projects Fund	53,444	428	4,614		85,500	85,500					
Debt Service Fund	158,744	160,556	1,743,370	211,497	326,880	326,030	325,136	325,528	326,344	326,546	326,657
Land Acquisition, Facility Expansion & Renovation Fund		2,115,811	1,830,797	228,741	3,085,000	2,739,149	1,098,561				
Rt. 83/Plainfield Road Business District Tax Fund						65,165	518,650	518,650	518,650	518,650	518,650
Total Expenditures	\$ 11,320,829	\$ 14,372,174	\$ 16,253,384	\$ 12,668,240	\$ 18,464,576	\$ 17,605,132	\$ 17,999,361	\$ 13,682,199	\$ 14,031,876	\$ 14,407,642	\$ 14,781,248

Difference from Budget 16-17 to Proposed 17-18:

Difference from Budget 16-17 to Estimated Actual 16-17:

Difference from Estimated Actual 16-17 to Proposed 17-18:

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

(2) Includes the police station renovation project.

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, Land Acquisition, Facility Expansion and Renovation Fund and Rt. 83/Plainfield Road Business District Tax 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 2017-18 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 and commissions, and the budget is broken down into the following departments: 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 16-17 Budget	FY 17-18 Budget	% Change	\$ Change
Village Board & Clerk	\$ 62,314	\$ 72,017	15.57%	\$ 9,703
Board of Police Commissioners	22,365	17,786	-20.47%	(4,579)
Administration	943,187	1,229,504	30.36%	286,317
Planning & Econ. Development	191,607	263,422	37.48%	71,815
Parks & Recreation	1,245,443	1,227,194	-1.47%	(18,249)
Finance	417,949	446,688	6.88%	28,739
Police	5,088,729	5,335,545	4.85%	246,816
Public Works	1,554,661	1,221,970	-21.40%	(332,691)
Building & Zoning	297,874	335,844	12.75%	37,970
Fund Transfers	303,979	1,126,791	270.68%	822,812
Total All Departments	<u>\$10,128,108</u>	<u>\$ 11,276,761</u>		<u>\$1,148,653</u>

Village Board & Clerk – \$72,017

The Village Board & Clerk budget realized a 15.57% increase. 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 – \$17,786

The Board of Police Commissioner's budget includes a 20.47% decrease. See the Board of Police Commissioner's section for line item detail.

Administration Department – \$1,229,504

Exclusive of transfers, the Administration Department budget realized a 30.36% increase, due to:

- Building improvements increased by \$242,292 to complete the municipal campus permeable paving parking lot project. This is being partly funded by a grant from DuPage County.
- Furniture and office equipment increased by \$58,014 in order to replace the Village wide phone system (\$46,463) and to purchase a new copier (\$14,051).

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 2015 GO ARS bonds is \$277,791 in FY 2017-18. Additionally, an \$849,000 transfer to the Land Acquisition, Facility Expansion and Renovation Fund was budgeted to cover change orders in the police department renovation project and for engineering design on the future Community Resource Center building.

See the Administration Department section for line item detail.

Planning and Economic Development – \$263,422

The Planning budget realized a 37.48% increase; due to new and ongoing developments in the Village an additional \$73,100 has been included for outside consultants' fees to plan and oversee these projects. See the Planning & Economic section for line item detail.

Parks and Recreation – \$1,227,194

The Parks and Recreation Department budget realized a 1.47% decrease compared to the prior budget.

- A total of \$807,500 in park improvements is included this year compared to \$856,189 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. The state of Illinois

has finally released the previously awarded grant funds for this project and will allow it to commence.

See the Parks and Recreation section for line item detail.

Finance Department – \$446,688

An increase of 6.88%, or \$28,739, is expected compared to the prior budget. An increase in salary and benefit costs account for most of the increase.

See the Finance section for line item detail.

Police Department – \$5,335,545

The Police Department budget realized a 4.85% increase compared to the prior budget. Highlights are as follows:

- Approximately \$103,000 has been added for union salary/step increases and overtime (exclusive of related payroll taxes). This includes the temporary overlap of the new and retiring police chief, along with the retirement payout of the outgoing chief.
- Medical insurance increased by \$31,770.
- The police pension expenditure increased by \$65,553.
- \$46,000 is budgeted for replacement of squad cars, computers and other equipment, which is a decrease of \$110,000 from the prior year.
- DEA and NARCINT (asset seizure) expenditures are budgeted at \$168,000, which is \$128,000 higher than the prior year; this represents the spend-down of prior seized funds that had been deferred, and will be spent on portions of the new police department renovation.

See the Police Department section for line item detail.

Public Works – \$1,221,970

The Public Works Department budget realized an 21.40% decrease compared to the prior budget. Highlights are as follows:

- Salaries and benefits increased \$38,000 due to full-time pay increases, seasonal labor and overtime; insurance and payroll taxes also increased as a result.
- The 63rd Street STP lighting project was deferred to FY 2017-18, however last year's Clarendon Hills Road STP grant project is complete and non-recurring.
- Engineering fees decreased \$78,000, also due to the complete and non-recurring Clarendon Hills Road STP grant project.
- The EAB abatement program has concluded except for a small number of remaining trees, and the tree maintenance budget has decreased \$149,000.

See the Public Works section for line item detail.

Building & Zoning – \$335,844

The Building & Zoning Department budget realized a 12.75% increase; the largest contributor was a \$20,000 increase for building code plan review. See the Building & Zoning section for line item detail.

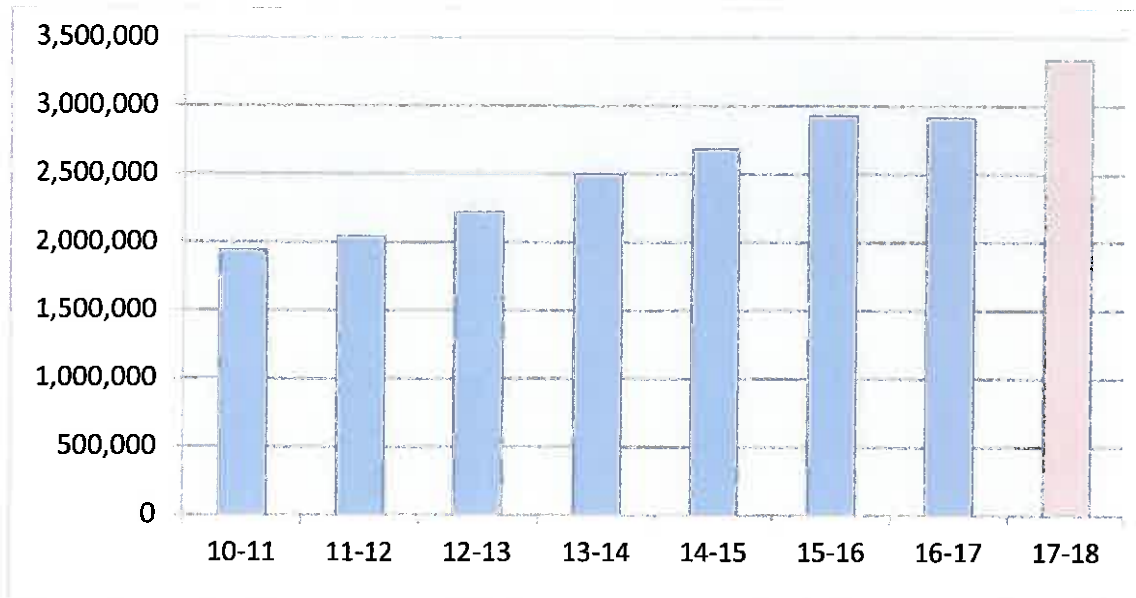
General Fund Balance

The General Fund's fund balance is estimated to be \$5,825,613 at April 30, 2017 and \$3,619,086 at April 30, 2018. 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, 2017 is 248 days. The projected number of days operating expenditures of fund balance at April 30, 2018 is 150 days. Despite the planned drawdown of fund balance to complete several large capital projects, the steady financial position of the General Fund is a result of above normal revenues and various expenditure reductions. 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 \$3,338,313 is about 15% higher than the prior year; the largest contributing factor is the transfer to the Water Capital Improvement Fund. In FY 2016-17 the transfer was budgeted at \$100,000; this amount was raised to \$400,000 for FY 2017-18, because in FY 2017-18 the Village will re-paint the third of its three water towers and had been incrementally building up fund balance to enable it to do so without having to issue debt. In future years the annual transfer is planned to decrease back to \$100,000 - \$200,000 annually.

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.

As noted above, in preparation for the water towers re-painting, the Village has been accumulating resources and annually transferring funds over to the Water Capital Improvement Fund. FY 2017-18's spike in expenses is due to the \$400,000 budgeted transfer.

Also, \$67,459 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 2015. \$55,853 is budgeted to repay the first full year of principal and interest on the IEPA loan, which will mature in 20 years.

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 \$2,077,554 at April 30, 2017 and \$2,084,798 at April 30, 2018.

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 2016-17 Hotel/Motel Tax Fund budget was increased by 127.95% 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 2017-18 budget reflects a decrease of 28.94%.

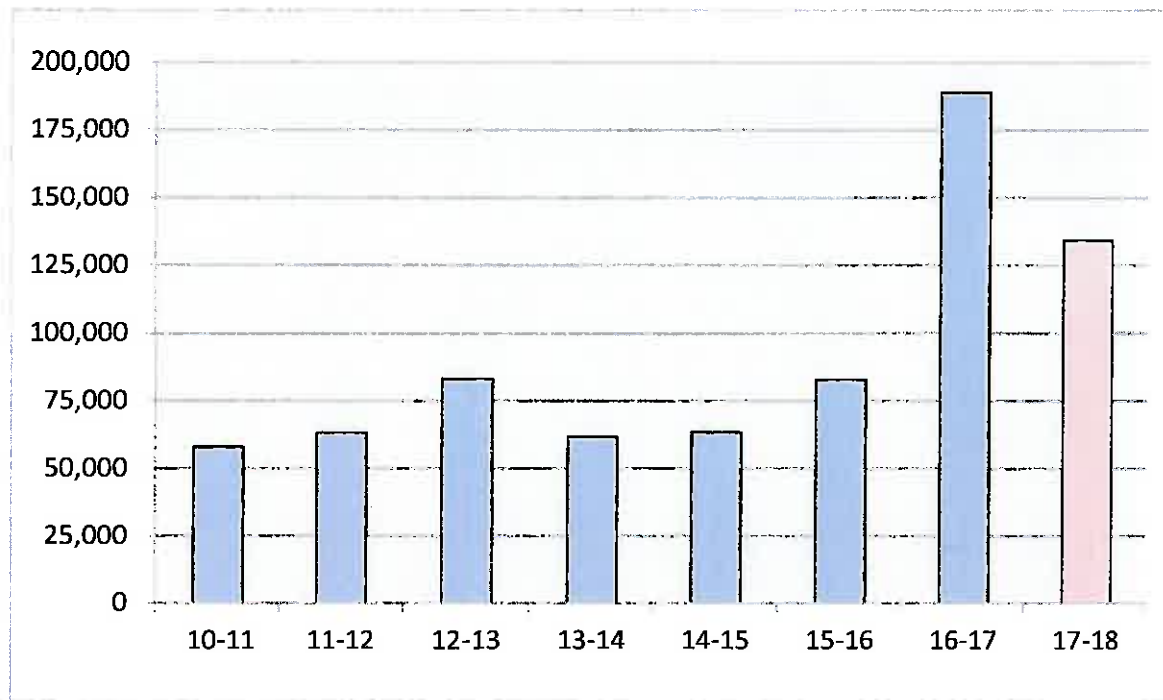
In FY 2016-17, the advertising budget was increased by nearly \$40,000 to \$100,000, and \$100,000 was budgeted again in FY 2017-18. The Village partners with the DuPage Convention and Visitor's Bureau (DCVB) to appropriately expend these dollars. Print and digital marketing campaigns, billboards and website advertisement of the four Village hotels are the primary elements of the DCVB's advertising campaign. Annual fees of \$12,000 are also paid to this organization. Various other small items are budgeted, including \$1,025 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 was the introduction of the Hotel/Motel Summer Trolley Program, in which hotel guests were transported via trolley around the Village on weekends to select shopping and dining locations. This pilot program ran July 1 – September 11, 2016, and \$60,000 was budgeted for this in FY 2016-17. The Hotel/Motel Tax Fund Committee evaluated this program and determined that ridership among the three open hotels was not significant enough to warrant continuing the program, so it was not budgeted in FY 2017-18. Once the Village's fourth hotel reopens, the Committee will review the feasibility of the program again.



The following chart depicts the fund's expenditure trend over the past eight years:

Hotel/Motel Tax Fund Expenditure History



Fund Balance

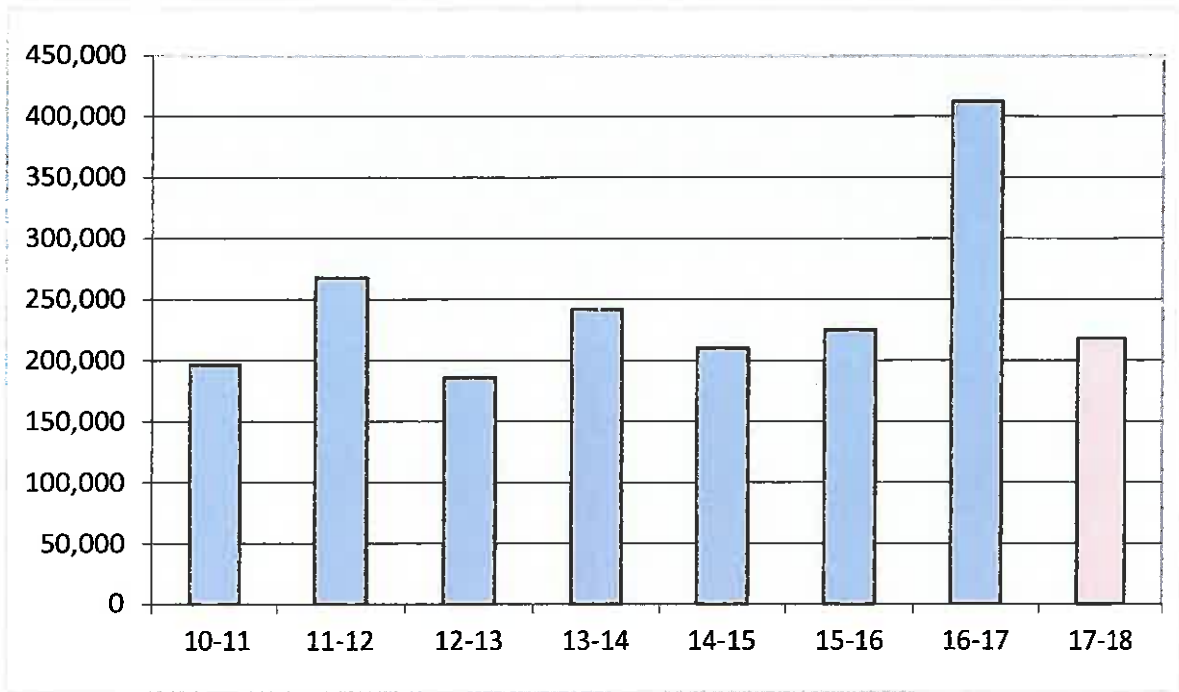
The fund balance is projected to be \$320,118 at April 30, 2018.

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 2017-18 amount is approximately \$218,000. In FY 2016-17, the Village budgeted \$163,762 for the 25% local share of a state Local Agency Functional Overlay (LAFO) project on Clarendon Hills Road.

Motor Fuel Tax Fund Expenditure History



Fund Balance

The fund balance is projected to be \$203,503 at April 30, 2018.

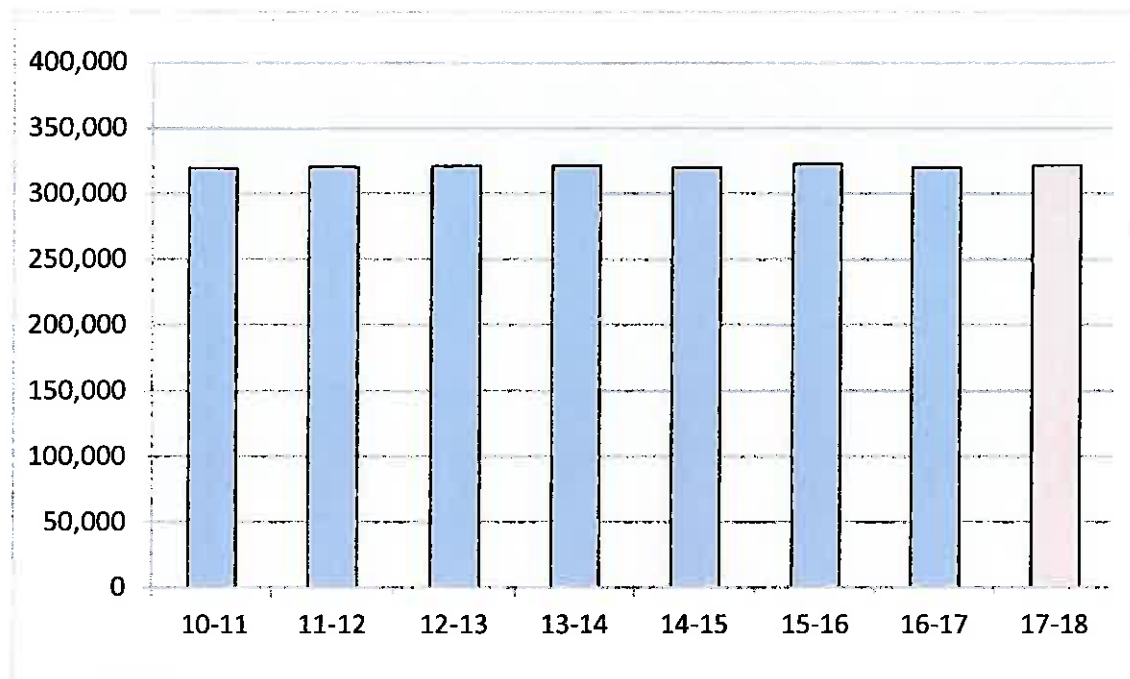
See the Motor Fuel Tax Fund section for line item detail.

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 \$321,225 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.

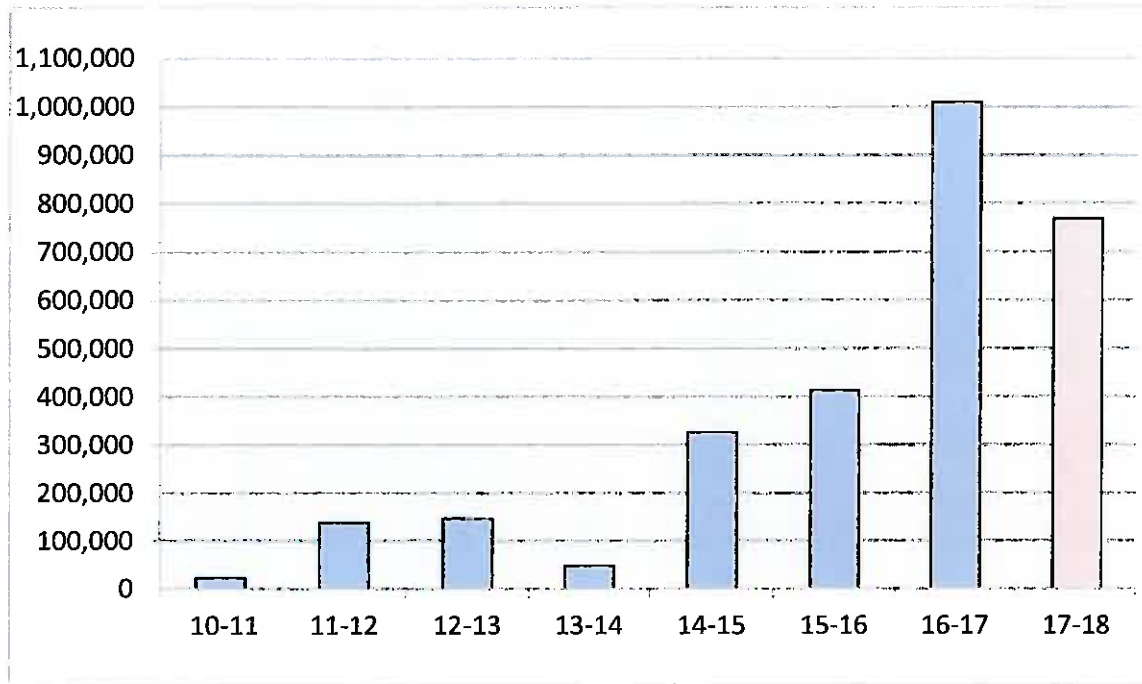
The Village has been making an annual transfer from the Water Fund to the Water Capital Improvements Fund to accumulate monies to paint the Village's water towers and other capital needs of the water distribution system. This "pay as you go" method was approved by the Village Board to avoid issuing debt 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 were higher and as the project needed 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 was repainted in FY 2016-17 at a cost of about \$981,000 using the proceeds of a low interest IEPA loan; and the final phase, the repainting of the third tower, will be done in FY 2017-18 using existing reserves and an

additional transfer from the Water Fund.

In addition, other water capital needs are paid from this fund, including about \$239,000 budgeted in FY 2017-18 to replace other components of the water distribution system.

Water Capital Improvements Fund Expense History

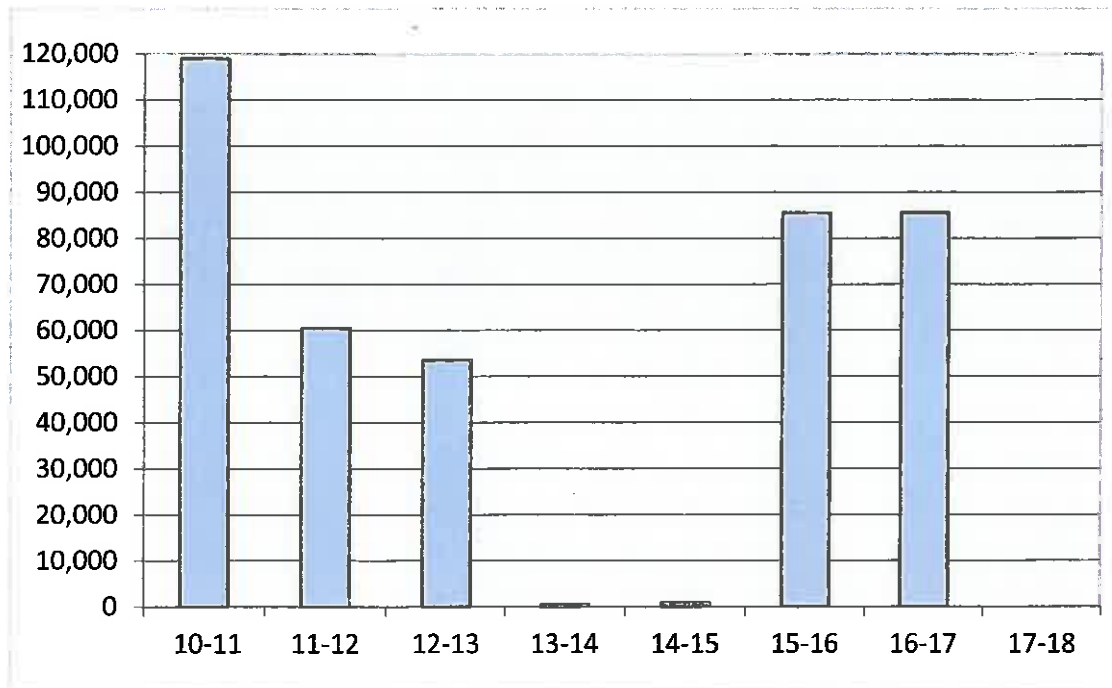


See the Water Capital Improvements Fund section for line item detail.

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 fund balance of \$85,500 was re-budgeted and spent on traffic improvements.

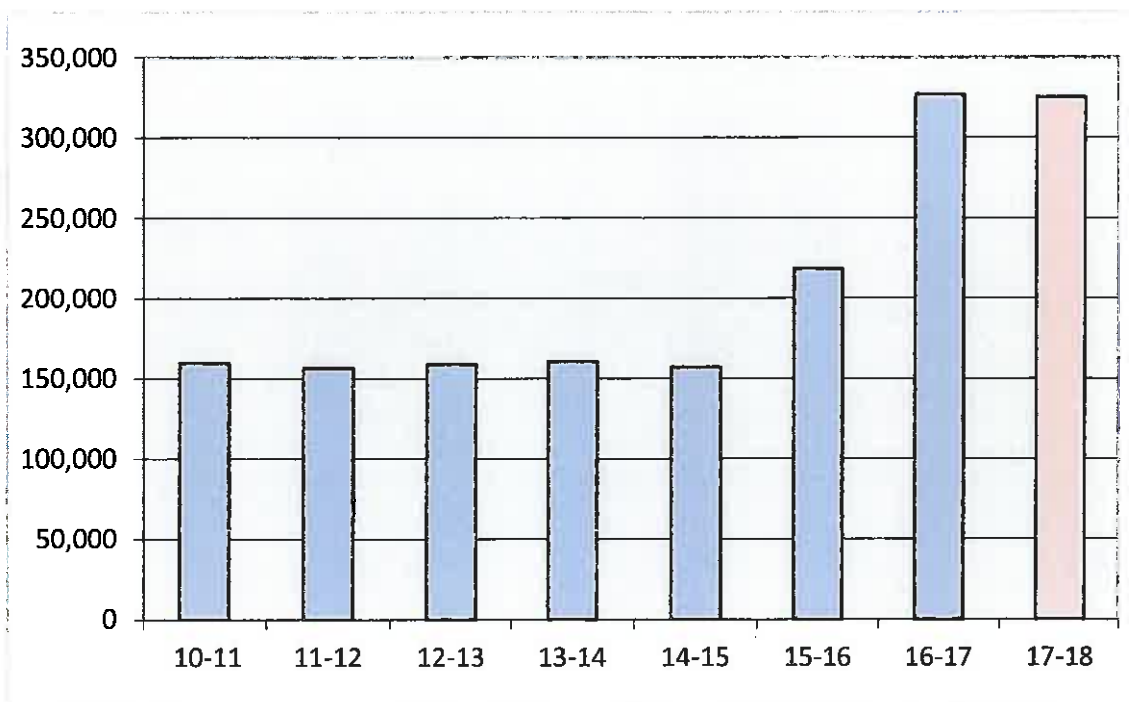
Capital Projects Fund Expenditure History



Debt Service Fund

The Debt Service Fund is used to pay the principal and interest on the General Obligation Alternate Revenue Source Bonds, Series 2015, issued in April 2015, which financed the Police Station renovation, re-painting of the first water tower, and advance refunding of a portion of the former 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



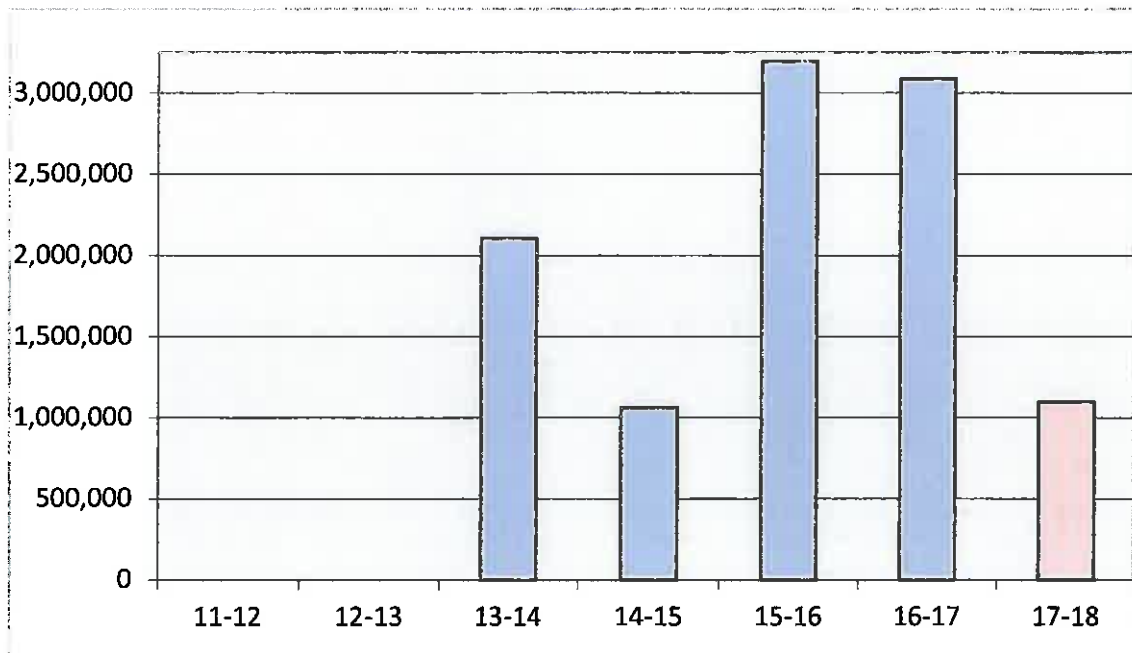
Land Acquisition, Facility Expansion and Renovation Fund

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 was the renovation of 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 commenced in FY 2016-17. Funding for that phase was provided primarily by the General Obligation Alternate Revenue Source Bonds, Series 2015. Change orders and cost overages necessitated additional funding to complete the project, so in FY 2017-18 a transfer in from the General Fund of \$849,000 is budgeted. The remainder of the project is expected to be completed in FY 2017-18 at a cost of \$1,078,561, which exhausts the bond proceeds and includes the General Fund transfer.

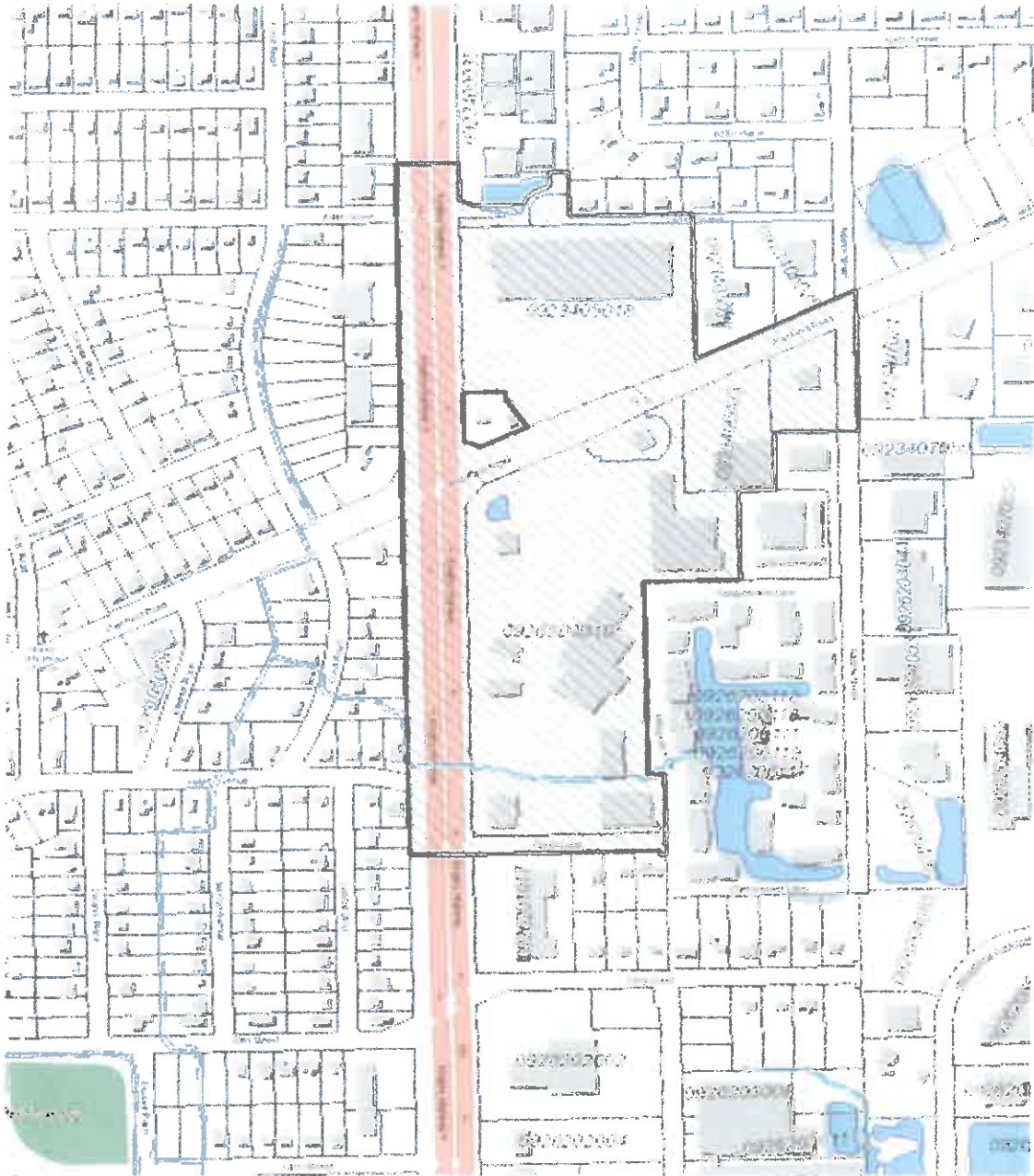
The third phase of the master facilities plan centers around the second building purchased during FY 2013-14, at 825 Midway Drive; this third building on the new municipal campus may be used as a Community Center to host the Village's various park and recreation programs, Village board meetings and other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

Land Acquisition, Facility Expansion and Renovation Fund Expenditure History



Rt. 83/Plainfield Road Business District Tax Fund

On July 11, 2016, the Village adopted three (3) ordinances to create the Rt. 83/Plainfield Road Business District, the first business district the Village has ever had. The business district is comprised of two (2) sections; the section north of Plainfield Road formerly housed a K-Mart store, which has sat vacant for many years. The K-Mart is being renovated into a Pete's Fresh Market grocery store. Several additional retailers will be attached, as well as out lot buildings to be constructed on the property.



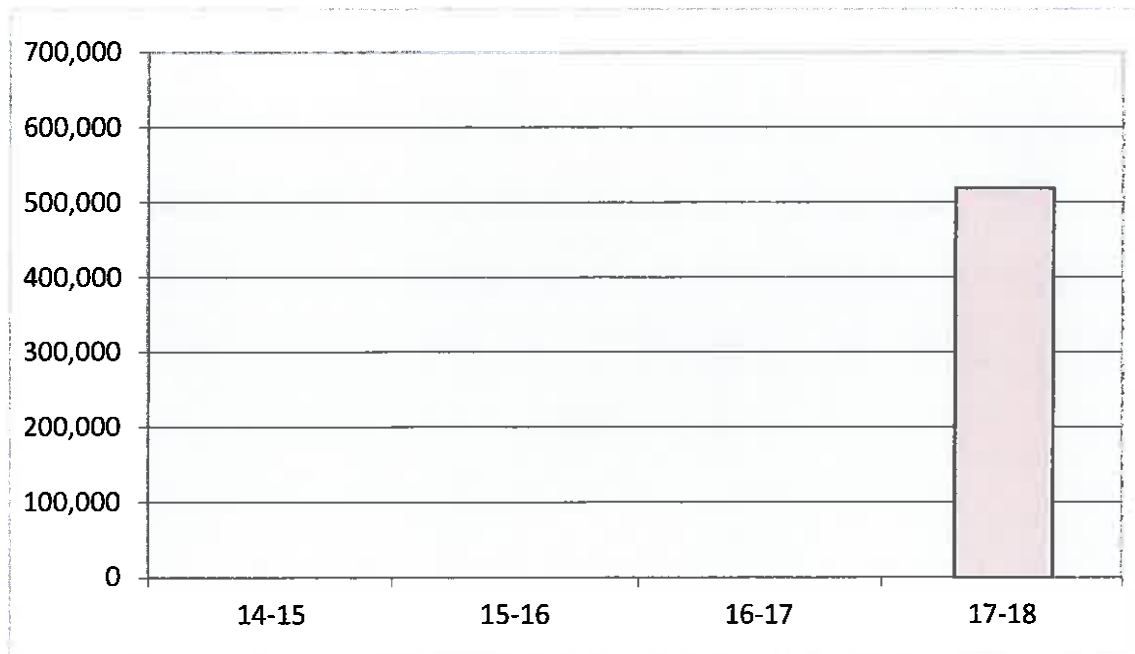
Village of Willowbrook

Route 83/Plainfield Road Business District

The section south of Plainfield Road is home to the Village's Town Center development; the shopping center was fully occupied until the recent bankruptcy of Sports Authority, which was the center's largest tenant. Plans are underway to redevelop the space formerly occupied by Sports Authority.

Effective January 1, 2017, a special 1.0% sales tax was imposed on businesses within the district's boundaries which can only be spent on costs directly related to the business district. As the Town Center is the only section currently open, annual business district sales taxes were estimated on those retailers only in the amount of \$518,650. A corresponding expenditure of \$518,650 was budgeted for legal fees, consultant fees and potential sales tax rebates.

Rt. 83/Plainfield Road Business District Tax Fund Expenditure History

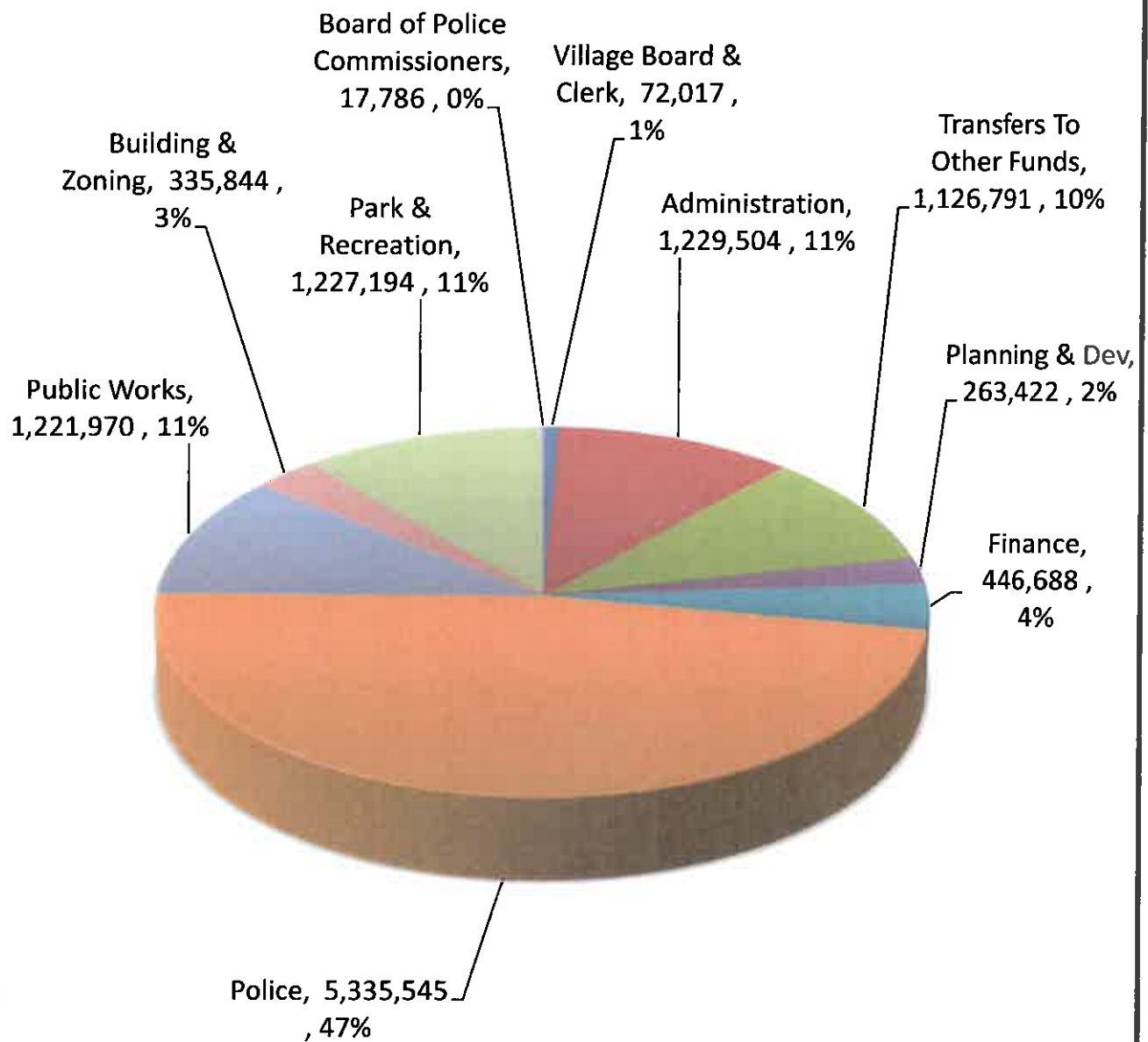


GENERAL FUND



FY 2017-18 General Fund Expenditures Summary

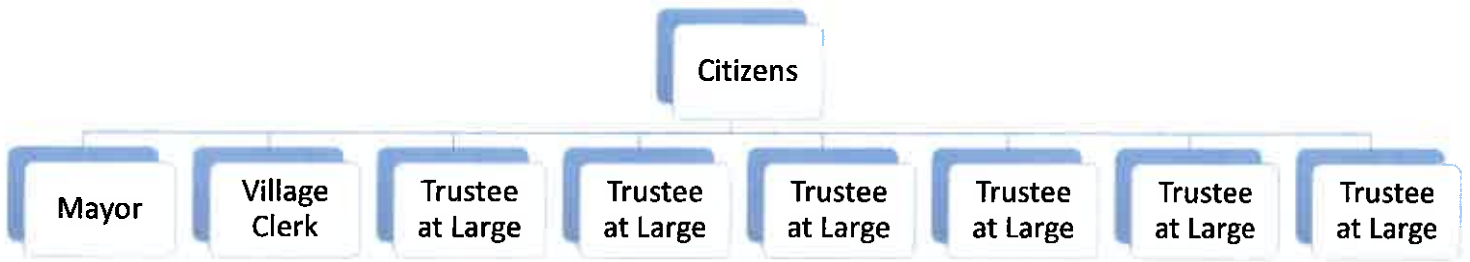
\$11,276,761



**GENERAL FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST**

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ 5,670,234	\$ 5,355,887	\$ 6,040,366	\$ 5,825,613	\$ 3,619,086	\$ 3,247,880	\$ 2,713,562	\$ 1,991,627
Revenues	8,534,925	8,784,409	9,216,950	9,070,234	8,494,235	8,592,855	8,692,735	8,793,893
% change				-3.25%	-6.35%	1.16%	1.16%	1.16%
Operating Expenses	7,890,256	8,425,028	8,589,285	8,823,075	8,560,999	8,822,020	9,107,750	9,389,327
Capital Expenses	-	1,399,101	561,886	1,326,895	25,515	26,280	27,069	27,881
Transfers Out	274,537	303,979	280,532	1,126,791	278,927	278,873	279,851	280,739
Total Expenses/Transfers Out	8,164,793	10,128,108	9,431,703	11,276,761	8,865,441	9,127,173	9,414,670	9,697,947
% change				11.34%	-21.35%	2.95%	3.15%	3.01%
Net Surplus (Deficit)	370,132	(1,343,699)	(214,753)	(2,206,527)	(171,206)	(334,118)	(721,905)	(904,054)
Ending Fund Balance	6,040,366	4,012,188	5,825,613	3,619,086	\$ 3,247,880	\$ 2,713,562	\$ 1,991,627	\$ 1,087,574
Daily Operating Cost	\$ 21,617	\$ 23,082	\$ 23,532	\$ 24,173	\$ 23,455	\$ 24,170	\$ 24,953	\$ 25,724
# Days Fund Balance Reserve	269	174	248	150	138	112	80	42
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days			174	197	201	197	186	168

Village of Willowbrook
Village Board & Clerk
Organization Chart



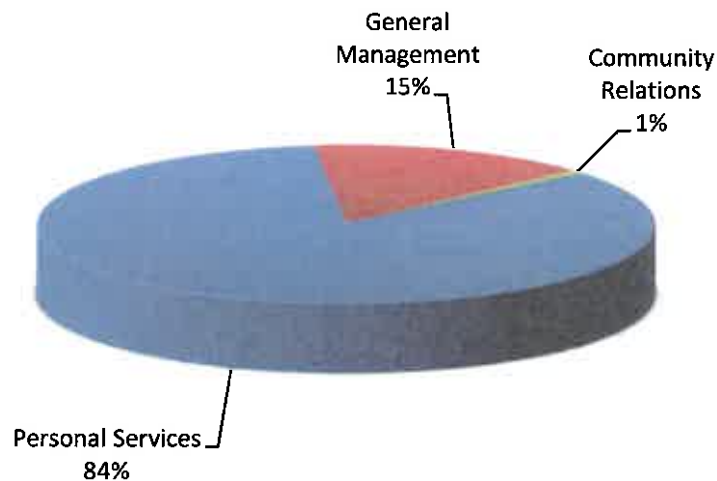
The Village Board establishes policies and procedures for the Village and is responsible for all legislative matters of the Village. The Mayor serves as the chairperson at Board meetings and appoints various Committee Members. The six-member Board of Trustees are elected at large on a staggered four-year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

Village Board and Clerk Budget Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 52,326	\$ 60,706
410	General Management	9,488	10,811
420	Community Relations	500	500
425	Capital Improvements	-	-
430	Contingencies	-	-
	Total	<u>\$ 62,314</u>	<u>\$ 72,017</u>

Percent Difference

15.57%

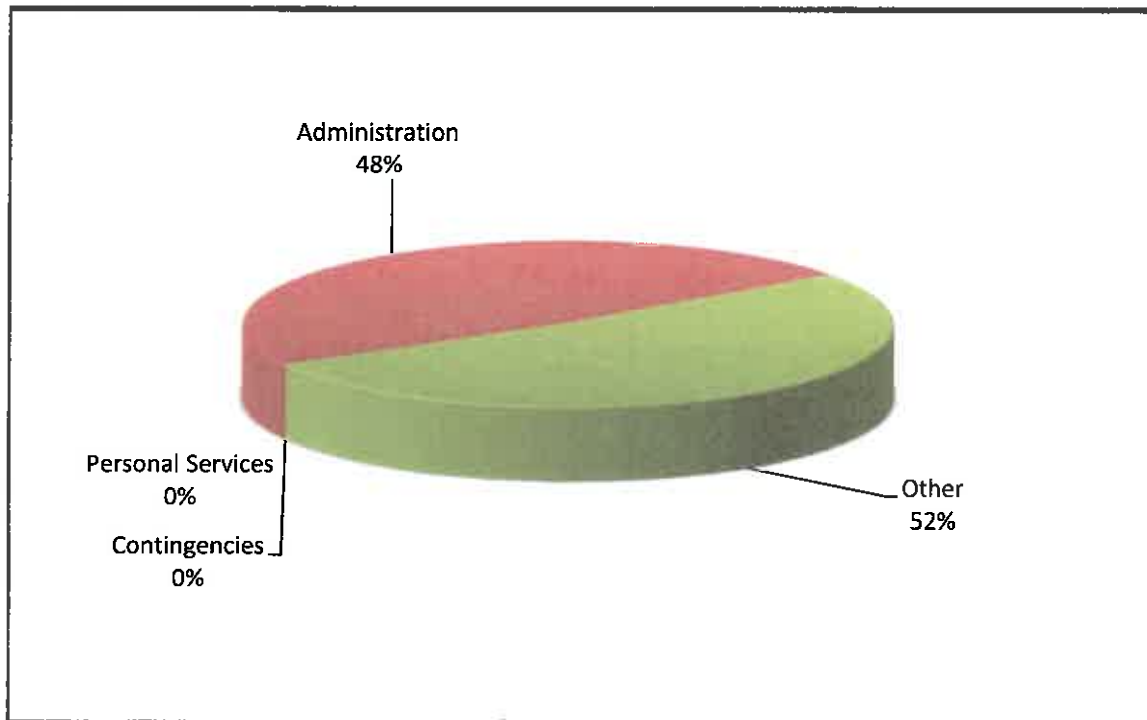


**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 05-VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	687	687	805	17.18	118
01-05-400-161	SOCIAL SECURITY	2,939	2,939	3,441	17.08	502
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	40,200	40,200	48,300	20.15	8,100
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	1,300	923	960	(26.15)	(337)
PERSONAL SERVICES		52,326	51,949	60,706	16.01	8,380
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	720	750	750	4.17	30
01-05-410-301	OFFICE SUPPLIES	750	200	500	(33.33)	(250)
01-05-410-303	FUEL/MILEAGE/WASH	100		100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,310	5,310	6,810	28.25	1,500
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,008	2,009	2,051	2.14	43
01-05-410-308	WELLNESS	600		600		
GENERAL MANAGEMENT		9,488	8,269	10,811	13.94	1,323
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500		500		
COMMUNITY RELATIONS		500		500		
CAPITAL IMPROVEMENTS						
01-05-425-611	FURNITURE & OFFICE EQUIPMENT		51			
CAPITAL IMPROVEMENTS			51			
Totals for dept 05-VILLAGE BOARD & CLERK		62,314	60,269	72,017	15.57	9,703

Board of Police Commissioners Budget Fiscal Year 2017-18

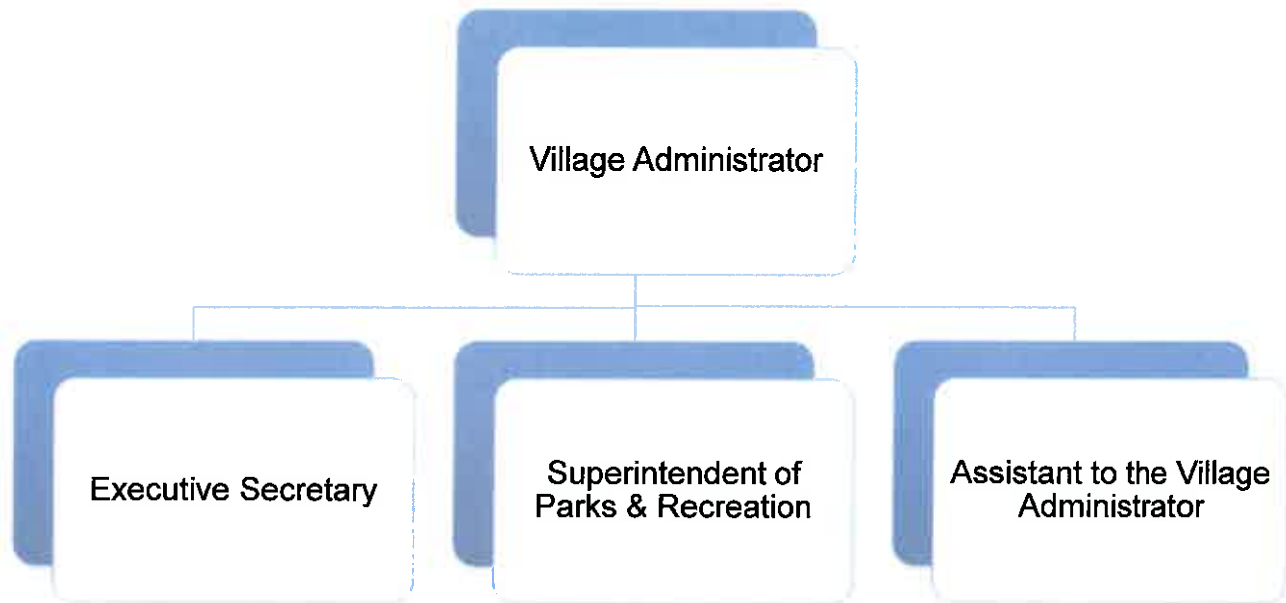
<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ -	\$ -
435	Administration	9,165	8,586
440	Other	13,200	9,200
445	Contingencies	-	-
	Total	\$ 22,365	\$ 17,786
	Percent Difference		-20.47%



**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 07-BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE		15			
01-07-400-161	SOCIAL SECURITY		62			
PERSONAL SERVICES			77			
ADMINISTRATION						
01-07-435-104	PART TIME - CLERICAL	500		500		
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	565	402	486	(13.9%)	(79)
01-07-435-239	FEES - BOPC ATTORNEY	6,000	500	6,000		
01-07-435-301	OFFICE SUPPLIES	100		100		
01-07-435-302	PRINTING & PUBLISHING	1,000	600	1,000		
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL		59			
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500	871	500		
01-07-435-311	POSTAGE & METER RENT	500			(100.00)	(500)
ADMINISTRATION		9,165	2,432	8,586	(6.32)	(579)
OTHER						
01-07-440-542	EXAMS - WRITTEN	8,000	11,308	4,000	(50.00)	(4,000)
01-07-440-543	EXAMS - PHYSICAL	700	212	700		
01-07-440-544	EXAMS - PSYCHOLOGICAL	3,500	59	3,500		
01-07-440-545	EXAMS - POLYGRAPH	1,000	660	1,000		
OTHER		13,200	12,239	9,200	(30.76)	(4,000)
Totals for dept 07-BOARD OF POLICE COMMISSIONERS		22,365	14,748	17,786	(20.47)	(4,579)

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 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

1. Maintain a financial statement that permits us to continue to operate all Village functions:

- a. Monitor the effects of pending legislation on the Village's revenue streams and financial position by continuing membership in and attending at least 24 conferences offered by the DuPage Mayors and Managers Conference, Metropolitan Mayors Caucus, DuPage County Mayor's Meetings, and West Central Municipal Conference.
- b. Continue the practice of aggressively pursuing available grant opportunities to reduce capital expenses by applying for at least three grants. 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 FY2017-18 include the municipal campus parking lot replacement using permeable pavers from DuPage County's Water Quality Improvement Grant program.

2. Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services:

- a. Convert 250,000 pages of 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.
- b. Purchase and install a new Village-wide phone system that incorporates the latest Voice over Internet Protocol (VoIP) technology.
- c. Purchase new PEG channel equipment to allow the broadcasting of a Village public access channel.

Administration Department

Fiscal Year 2016-17 Goals and Accomplishments

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)

Accomplishment: The Mayor and Village Administrator continued membership in the above organizations and attended over 32 meetings, seminars and conferences.

- 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

Accomplishment: The Village applied for and received an STP grant to complete a street lighting improvement project at the Rt. 83/63rd Street intersection. The total grant funding awarded to the Village was \$365,211, which is 70% of the total project cost.

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.

Accomplishment: The Village commenced the police department renovation in summer 2016, with an anticipated conclusion in July 2017.

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.

Accomplishment: The Village did not complete the employee job descriptions revision project, however a complete personnel manual update is budgeted in FY 2017-18 (see Finance Department budget).

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.

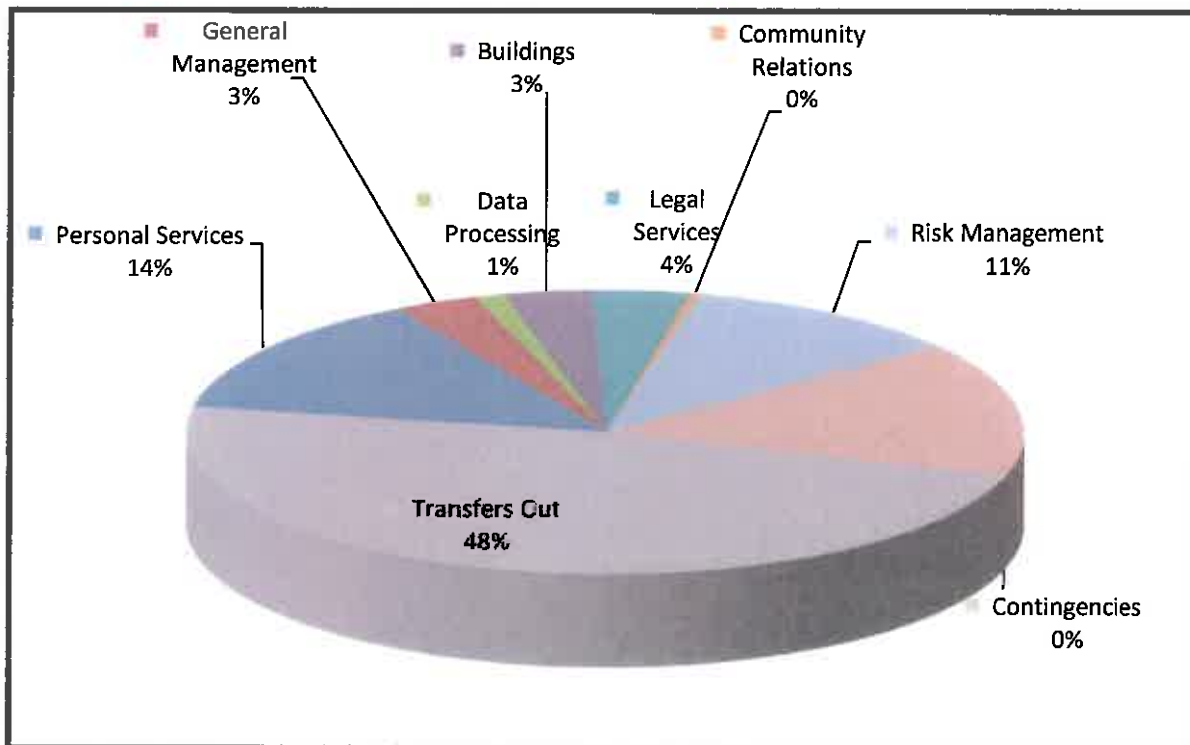
Accomplishment: The Village converted over 407,000 pages of paper documents to electronic files in FY 2016-17.

5. Conduct an employee wellness program through the Village's health insurance program in November 2016.

Accomplishment: The Village held an employee wellness screening and flu shot clinic in November 2016 in partnership with the City of Darien.

Administration Department Budget Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 321,323	\$ 327,742
455	General Management	68,604	74,242
460	Data Processing	20,933	26,499
466	Buildings	87,373	79,900
470	Legal Services	88,000	90,000
475	Community Relations	15,200	9,500
480	Risk Management	258,754	258,315
485	Capital Improvements	83,000	363,306
490	Contingencies	-	-
900	Transfers Out	303,979	1,126,791
Total		\$ 1,247,166	\$ 2,356,295
Percent Difference			88.93%



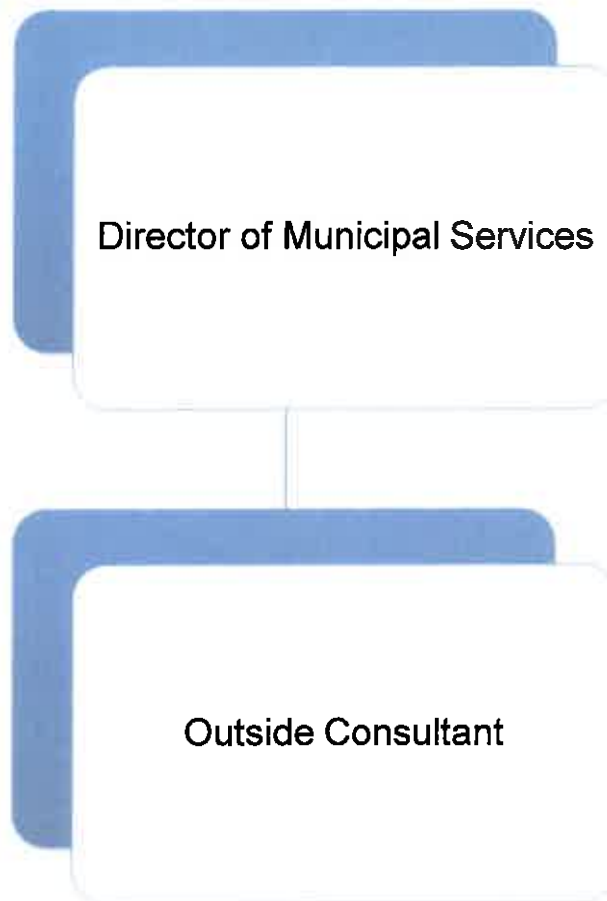
**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 10-ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	3,426	3,426	3,500	2.16	74
01-10-400-151	IMRF	40,107	40,107	36,106	(9.33)	(4,001)
01-10-400-161	SOCIAL SECURITY	11,715	11,715	12,487	6.59	772
01-10-400-171	SUI - UNEMPLOYMENT		234	213		213
01-10-455-101	SALARIES - MANAGEMENT STAFF	82,929	82,929	83,592	0.80	663
01-10-455-102	OVERTIME	5,000	5,615	5,000		
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	65,439	65,439	67,075	2.50	1,636
01-10-455-107	ADMINISTRATIVE INTERN	10,234	10,234	11,232	9.75	998
01-10-455-126	SALARIES - CLERICAL	72,704	72,704	74,496	2.46	1,792
01-10-455-131	PERSONNEL RECRUITMENT	550		550		
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	29,219	29,219	33,491	14.62	4,272
PERSONAL SERVICES		321,323	321,622	327,742	2.00	6,419
GENERAL MANAGEMENT						
01-10-455-144	EMPLOYEE BENEFIT - UNEMPLOYMENT INS	213			(100.00)	(213)
01-10-455-201	PHONE - TELEPHONES	13,260	20,592	20,592	55.29	7,332
01-10-455-266	CODIFY ORDINANCES	3,000	3,000	3,000		
01-10-455-301	OFFICE SUPPLIES	10,000	10,000	10,000		
01-10-455-302	PRINTING & PUBLISHING	3,000	3,000	3,000		
01-10-455-303	FUEL/MILEAGE/WASH	2,800	2,000	2,000	(28.57)	(800)
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	5,116	4,000	4,500	(12.04)	(616)
01-10-455-305	STRATEGIC PLANNING	2,000		2,000		
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	15,010	12,898	13,000	(13.39)	(2,010)
01-10-455-311	POSTAGE & METER RENT	6,955	6,900	6,900	(0.79)	(55)
01-10-455-315	COPY SERVICE	4,000	6,788	6,500	62.50	2,500
01-10-455-355	COMMISSARY PROVISION	1,500	1,000	1,000	(33.33)	(500)
01-10-455-409	MAINTENANCE - VEHICLES	1,000	1,000	1,000		
01-10-455-411	MAINTENANCE - EQUIPMENT	750	750	750		
01-10-455-505	CASH - OVER OR SHORT					
GENERAL MANAGEMENT		68,604	71,928	74,242	8.22	5,638
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE	3,784	5,201	2,619	(30.79)	(1,165)
01-10-460-225	INTERNET/WEBSITE HOSTING		6,255	6,305		6,305
01-10-460-267	DOCUMENT STORAGE/SCANNING		5,000	16,825		16,825
01-10-460-305	EDP PERSONNEL TRAINING	250		250		
01-10-460-331	OPERATING SUPPLIES	500	500	500		
01-10-485-641	EDP EQUIPMENT	16,399			(100.00)	(16,399)
DATA PROCESSING		20,933	16,956	26,499	26.59	5,566
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	10,000	5,000	5,000	(50.00)	(5,000)
01-10-475-366	NEWSLETTER	2,000	1,500	1,500	(25.00)	(500)
01-10-475-370	MEALS-ON-WHEELS	2,000	2,000	1,500	(25.00)	(500)
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM	1,200	1,500	1,500	25.00	300
COMMUNITY RELATIONS		15,200	10,000	9,500	(37.50)	(5,700)
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	52,500	52,500	294,792	461.51	242,292
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500	70	60,514	2,320.56	58,014
01-10-485-642	PEG CHANNEL EQUIPMENT	8,000		8,000		
01-10-485-643	9/11 ARTIFACT	20,000	20,000		(100.00)	(20,000)
CAPITAL IMPROVEMENTS		83,000	72,570	363,306	337.72	280,306
BUILDINGS						
01-10-466-228	MAINTENANCE - BUILDING	58,773	54,600	55,000	(5.42)	(3,773)
01-10-466-235	NICOR GAS (7760 QUINCY)	5,250	4,000	4,000	(23.81)	(1,250)
01-10-466-236	NICOR GAS (835 MIDWAY)	4,000	3,000	3,000	(25.00)	(1,000)
01-10-466-237	NICOR GAS (825 MIDWAY)	1,250	2,400	2,000	60.00	750
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000	3,000	3,000		
01-10-466-241	ENERGY/COMED (825 MIDWAY)	500	1,500	1,500	200.00	1,000
01-10-466-250	SANITARY (7760 QUINCY)	300	100	200	(33.33)	(100)
01-10-466-251	SANITARY (835 MIDWAY)	400	400	400		
01-10-466-252	SANITARY (825 MIDWAY)	200	275	300	50.00	100

**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
01-10-466-293	LANDSCAPE - VILLAGE HALL	5,500	4,000	4,000	(27.27)	(1,500)
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	8,000	6,500	6,500	(18.75)	(1,500)
01-10-466-385	SANITARY USER CHARGE	200			(100.00)	(100)
BUILDINGS		87,373	79,783	79,900	(8.55)	(7,473)
LEGAL						
01-10-470-239	FEES - VILLAGE ATTORNEY	75,000	85,000	80,000	6.67	5,000
01-10-470-241	FEES - SPECIAL ATTORNEY	3,000	8,930	5,000	66.67	2,000
01-10-470-242	FEES - LABOR COUNSEL	10,000	5,000	5,000	(50.00)	(5,000)
LEGAL		88,000	98,930	90,000	2.27	2,000
RISK MANAGEMENT						
01-10-480-272	INSURANCE - IRMA	244,034	223,499	243,595	(0.18)	(435)
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	2,500	721	2,500		
01-10-480-276	WELLNESS	12,220	2,421	12,220		
RISK MANAGEMENT		258,754	226,641	258,315	(0.17)	(439)
TRANSFERS OUT						
01-10-900-111	TRANSFER TO DEBT SERVICE	67,184	67,184		(100.00)	(67,184)
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	211,795	211,795	277,791	31.16	65,996
01-10-900-114	TRANSFER TO LAFER	25,000	1,553	849,000	3,296.00	824,000
TRANSFERS OUT		303,979	280,532	1,126,791	270.68	822,812
Totals for dept 10-ADMINISTRATION		1,247,166	1,178,962	2,356,295	88.93	1,109,129

**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 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

1. Maintain a financial statement that permits us to continue to operate all Village functions:

- a. The Village will continue to utilize an outside consultant to assist with planning needs of the Village. The use of a non-employee saves the Village in payroll taxes, pension costs and insurance.

2. Maintain current high level of services in all operating departments:

- a. The Village plans to perform updates to the Comprehensive Land Use Plan – South Suburban Region and to reformat the entire plan, which was completed in 1993. The \$15,000 budgeted to perform these two projects will both update an antiquated document, and focus on potentially amending the use of the Village's southern region to spur future economic development.
- b. The Village has also budgeted to perform an update of the Illinois Route 83 Corridor Study, which was last done in 1991. The cost of this project is expected to be \$44,600, however, its completion will enable the Village to guide the expansion and alteration of State-owned Route 83 when the State of Illinois begins construction on the roadway at some point in the future. Without an updated study, the Village would have no means to control the effects on residents and businesses from changes to this major thoroughfare of the Village.

Planning & Economic Development Department

Fiscal Year 2016-17 Goals and Accomplishments

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 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.

The construction phase of the project began in January 2017 and continues into 2017. Certain businesses are optimistic that they will be open in late 2017 with the remainder to begin to open in 2018.

Planning & Economic Development Department

Fiscal Year 2016-17 Goals and Accomplishments (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 by April 2018 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.

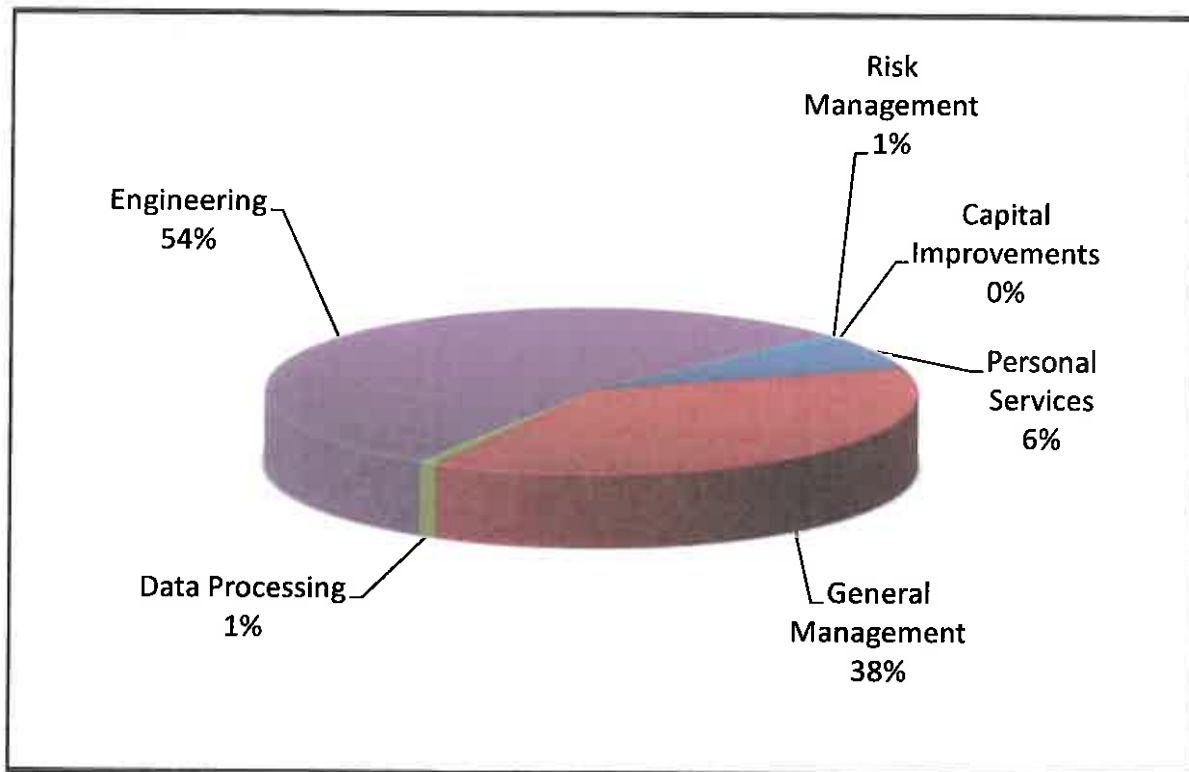
The Village's planning consultant, Anna Franco, who is newly assigned from WBK Associates is working to build new professional relations with surrounding jurisdictions.

Planning & Economic Development Department Budget Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 16,782	\$ 16,778
510	General Management	69,175	99,008
515	Data Processing	5,700	2,386
520	Engineering	97,450	142,750
535	Risk Management	2,500	2,500
540	Capital Improvements	-	-
544	Contingencies	-	-
	Total	\$ 191,607	\$ 263,422

Percent Difference

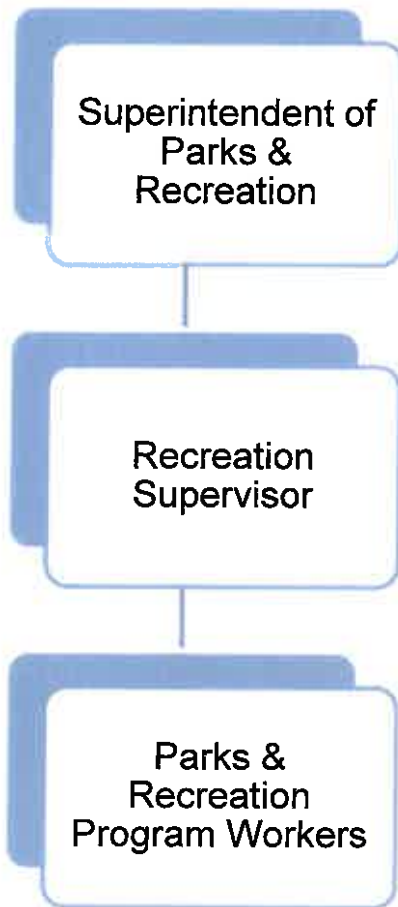
37.48%



**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 15-PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	424	424	436	2.83	12
01-15-400-151	IMRF	5,194	5,194	4,722	(9.08)	(472)
01-15-400-161	SOCIAL SECURITY	1,815	1,815	1,866	2.81	51
01-15-400-171	SUI - UNEMPLOYMENT		36	36		36
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	9,313	9,313	9,718	4.35	405
01-15-510-144	EMPLOYEE BENEFITS - UNEMPLOYMENT INS	36			(100.00)	(36)
PERSONAL SERVICES		16,782	16,782	16,778	(0.02)	(4)
GENERAL MANAGEMENT						
01-15-510-102	OVERTIME	500	1,329	500		
01-15-510-126	SALARIES - CLERICAL	28,775	28,775	29,598	2.86	823
01-15-510-232	CONSULTANTS - DESIGN & OTHER	31,500		59,600	89.21	28,100
01-15-510-301	OFFICE SUPPLIES	200	850	500	150.00	300
01-15-510-302	PRINTING & PUBLISHING	3,000	3,000	3,000		
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	2,500		3,000	20.00	500
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	800	1,000	1,000	25.00	200
01-15-510-311	POSTAGE & METER RENT	750	500	500	(33.33)	(250)
01-15-510-340	PLAN COMMISSION COMPENSATION	650	810	810	24.62	160
01-15-510-401	OPERATING EQUIPMENT	500	500	500		
GENERAL MANAGEMENT		69,175	36,764	99,008	43.13	29,833
DATA PROCESSING						
01-15-515-212	EDP EQUIPMENT/SOFTWARE	450	2,250	786	74.67	336
01-15-515-305	EDP PERSONNEL TRAINING	1,350		1,600	18.52	250
01-15-515-306	CONSULTING SERVICES	1,500			(100.00)	(1,500)
01-15-540-641	EDP EQUIPMENT	2,400			(100.00)	(2,400)
DATA PROCESSING		5,700	2,250	2,386	(56.14)	(3,314)
RISK MANAGEMENT						
01-15-535-273	SELF INSURANCE - DEDUCTIBLE	2,500		2,500		
RISK MANAGEMENT		2,500		2,500		
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250	250	250		
01-15-520-245	FEES - ENGINEERING	3,000	1,072	3,000		
01-15-520-246	FEES - COURT REPORTER	2,000	3,616	4,500	125.00	2,500
01-15-520-254	PLAN REVIEW - ENGINEER	10,000	11,395	10,000		
01-15-520-257	PLAN REVIEW - PLANNER	75,000	120,000	120,000	60.00	45,000
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	7,200	5,000	5,000	(30.56)	(2,200)
ENGINEERING		97,450	141,333	142,750	46.49	45,300
Totals for dept 15-PLANNING & ECONOMIC DEVELOPMENT		191,607	197,129	263,422	37.48	71,815

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 2017-18 Goals and Objectives & Fiscal Year 2016-17 Goals and Accomplishments

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

1. Maintain a financial statement that permits us to continue to operate all Village functions:

- a. Continue working with nearby recreation agencies, school districts and youth groups to serve Village residents and to achieve cost-saving measures by combining efforts with other agencies. 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 Center building in 2018.
- b. Submit at least one grant proposal annually for a Parks and Recreation related project. The Village commenced engineering in FY 2016-17 on the Open Space and Land Acquisition Development (OSLAD) \$400,000 grant-funded project for Willow Pond Park. The grant monies were released by the State of Illinois in 2016, with the construction starting in Spring 2017.
- c. Increase sponsorships for Park and Recreation related events by 10% 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 Run increased in FY 2016-17 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 2017-18 Goals and Objectives &
Fiscal Year 2016-17 Goals and Accomplishments (Continued)**

1. Maintain a financial statement that permits us to continue to operate all Village functions (continued):

- d. Assist in the supervision of contractors who perform maintenance services tasks in park facilities; the Village relies heavily on outsourcing to reduce employee costs such as salaries, pensions, insurance and payroll taxes.
- e. Maintain and improve Village parks using at least three low- or no-cost projects per year. The Village 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 also working with local Eagle Scout candidates on projects to improve the parks. The first project completed in 2016 was the resurfacing of the Ridgemoor Park bridge, and painting of the railings around it, along with the planting of flowers by the two entry signs. The second project was the sinking of artificial fish habitats at Prairie Trail park. Also, coinciding with the Lake Hinsdale Park project, the Village was contacted by residents of Lake Hinsdale Tower who agreed to take down the landscaping around the sign at the park.

2. Maintain current high level of services in all operating departments:

- a. 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's and the Village of Willowbrook's websites. Banners were also created and hung at our parks for the annual Holiday Party, Easter Egg Hunt, Community Yard Sale, Touch a Truck, Movie in the Park and 5K Run events. Postcards were mailed to the residents to promote the Holiday Party and 5K run/walk/community fair again this year. The Easter Egg Hunt, Holiday Party & Movie Night all showed increases in attendance.



**Fiscal Year 2017-18 Goals and Objectives &
Fiscal Year 2016-17 Goals and Accomplishments (Continued)**

2. Maintain current high level of services in all operating departments (continued):

- b. Coordinate park facility use by community and youth organizations and the general public. There were 30 park permits issued in the winter/spring, summer and fall of 2016. The Village continues to provide field space for BRW girls' softball, Our Lady of Peace football, and the American Youth Soccer Organization (AYSO).
- c. Work cooperatively with the Municipal Services Department to maintain Village parks by meeting with the department on a continual basis to discuss the completion of playground and park related maintenance tasks. A calendar system was implemented to note when parks would be reserved for parties and thus need post-event inspection and clean-up.
- d. Coordinate completion of capital improvement projects. The Lake Hinsdale Park was renovated in FY 2016-17, with new playground equipment, and a walking path was installed. Work also began on the Willow Pond Park renovation project. The Board is continuing discussions on the Community Resource Center building.



3. Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves:

- a. Assist the Parks and Recreation Commission in the development of meeting the long-range recreational needs of Village residents by providing input into 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.
- b. Obtain resident input about the Parks and Recreation Department through the Village Community Needs survey; review responses regarding parks and recreation and gather information on the types of programs the residents of the Village want to be incorporated into the Park Master Plan and included in future Village budgets as funds allow.

PARKS & RECREATION DEPARTMENT
Seasonal Number Comparisons

In order to measure 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:

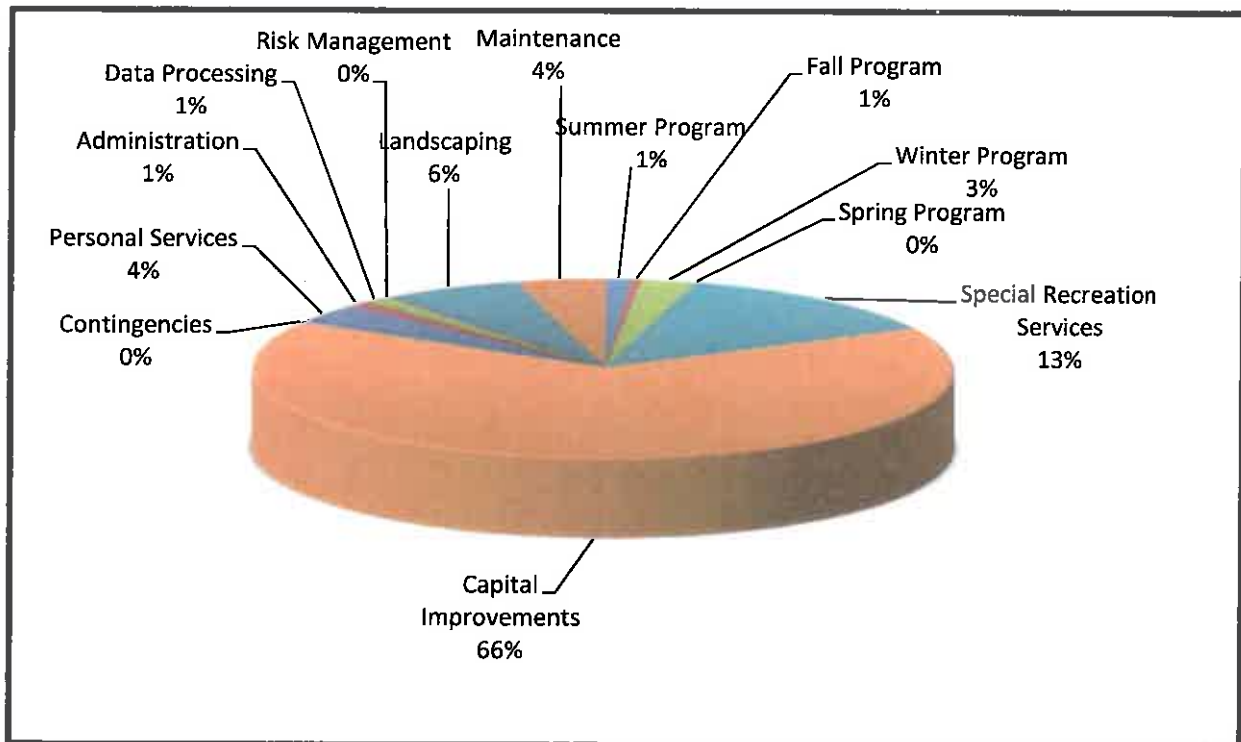
Program	2012 Total Enrollment	2013 Total Enrollment	2014 Total Enrollment	2015 Total Enrollment	2016 Total Enrollment
Adult Karate	2	5	3		
Adult Taekwondo	0	0	0		
Aquatic Cardio			1		
Babysitters Clinic	16	21	24		20
Ballroom Dance		6	14		
Bingo	24	0			
Co Rec Softball	14 teams	14 teams	14 teams	14 teams	11 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	111	130	140	250	300+
Family Fishing Day	0	15	7	6	7
Fencing		2	2		
Fishing B-day Party	31	12	26	14	5
Fishing Derby	19	15	21		20
Fishing Lessons		12	0		0
Floor Hockey	13	10	7		
Gingerbread House	2				
Holiday Party	60	64	107	140	200
Horsemanship	3	1	2		
Kids Karate	41	39	30		
Kite Fly Day	12	8			

Program	2012 Total Enrollment	2013 Total Enrollment	2014 Total Enrollment	2015 Total Enrollment	2016 Total Enrollment
Kids Taekwondo	12	8	3		
Lacrosse	3	10	7		
Legos			1		
Mat Pilates	47	44	55		
Mommy/Son Event		5	9		
Movie Night (1)	55	60	20	60	150
Movie Night (2)	65	60			Only ran one in 2016
Park Permits	39	32	36	28	30
Reformer Pilates	60	60	50		
Santa's Calling You	20+	16	18		
Sensible Fitness	13	12	18		
Special Recreation Fishing Day	13	13	24	0	
Tai Chi	6	10	3		
Tennis	0				
Tennis School			1		
Tree Lighting Ceremony	65	250			
Vehicle Fair	80	300	300		250
Walking Club					
Weight Loss Challenge	15	0			
Yard Sale	12	20	13	25	0/Cancelled-low turn out
Yoga	272	293	297		
5K Fun Run	N/A	N/A	90	147	130
Total Programs Offered	200	231	209	13*	12
Total Registrations	1139	1580	1463	697*	1112

* 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 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 35,888	\$ 44,836
550	Administration	9,495	12,622
555	Data Processing	16,900	15,524
560	Risk Management	2,500	2,500
565	Landscaping	82,983	78,483
570	Maintenance	55,242	50,955
575	Summer Program	14,164	14,212
580	Fall Program	5,163	5,692
585	Winter Program	47,538	31,166
586	Spring Program	459	459
590	Special Recreation Services	114,712	162,745
595	Capital Improvements	860,399	808,000
599	Contingencies	-	-
Total		<u>\$ 1,245,443</u>	<u>\$ 1,227,194</u>
Percent Difference		-1.47%	



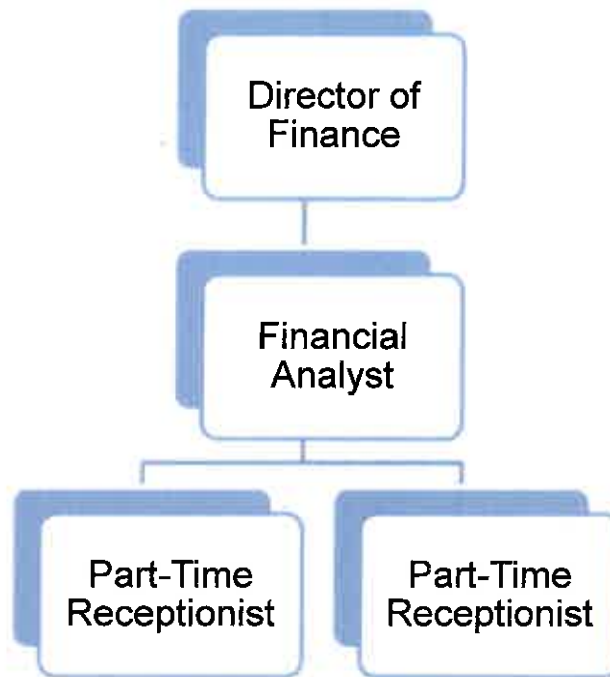
**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 20-PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	411	592	489	18.98	78
01-20-400-151	IMRF	4,190	5,698	4,747	13.29	557
01-20-400-161	SOCIAL SECURITY	1,759	2,493	2,093	18.99	334
01-20-400-171	SUI - UNEMPLOYMENT		97	90		90
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	27,025	29,642	33,753	24.90	6,728
01-20-550-103	PART TIME - PROGRAM SUPERVISOR	1,350		2,400	77.78	1,050
01-20-550-144	EMPLOYEE BENEFITS - UNEMPLOYMENT INS	97			(100.00)	(97)
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,056	1,264	1,264	19.70	208
PERSONAL SERVICES		35,888	39,786	44,836	24.93	8,948
ADMINISTRATION						
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	2,360	7,500	9,000	281.36	6,640
01-20-550-303	FUEL/MILEAGE/WASH	266		266		
01-20-550-304	SCHOOLS/CONFERENCES/TRAVEL	325		325		
01-20-550-307	FEES/DUES/SUBSCRIPTIONS	275		275		
01-20-550-311	POSTAGE & METER RENT	5,969	2,500	2,456	(59.85)	(3,513)
ADMINISTRATION		9,495	10,300	12,622	32.93	3,127
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE	300	1,535	524	74.67	224
01-20-555-306	CONSULTING SERVICES	15,000	15,000	15,000		
01-20-595-641	EDP EQUIPMENT	1,600			(100.00)	(1,600)
01-20-615-267	DOCUMENT STORAGE/SCANNING		2,004			
DATA PROCESSING		16,900	18,539	15,524	(3.14)	(1,375)
CAPITAL IMPROVEMENTS						
01-20-595-693	COURT IMPROVEMENTS			500		500
01-20-595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PAR	856,189	85,960	807,500	(5.63)	(48,689)
01-20-595-696	COMMUNITY PARK DEVELOPMENT	4,210			(100.00)	(4,210)
CAPITAL IMPROVEMENTS		860,399	85,960	808,000	(6.09)	(52,399)
RISK MANAGEMENT						
01-20-560-273	SELF INSURANCE - DEDUCTIBLE	2,500		2,500		
RISK MANAGEMENT		2,500		2,500		
LANDSCAPING						
01-20-565-245	FEES - ENGINEERING	1,000			(100.00)	(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			(100.00)	(3,500)
LANDSCAPING		82,983	78,683	78,483	(5.42)	(4,500)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	7,000	7,000		
01-20-570-103	PART TIME - LABOR	10,080	4,000	4,000	(60.32)	(6,080)
01-20-570-234	RENT - EQUIPMENT	907	907	1,100	21.28	193
01-20-570-279	TRASH REMOVAL	155		155		
01-20-570-281	CONTRACTED MAINTENANCE	25,550	87,217	38,000	48.73	12,450
01-20-570-331	MAINTENANCE SUPPLIES	11,350	6,122		(100.00)	(11,350)
01-20-570-345	UNIFORMS	200		200		
01-20-570-411	MAINTENANCE - EQUIPMENT			500		500
MAINTENANCE		55,242	105,246	50,955	(7.73)	(4,287)
SUMMER PROGRAM						
01-20-575-111	RECREATION INSTRUCTORS	2,253		2,253		
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICES	7,244	4,824	7,259	0.21	15
01-20-575-517	SENIORS PROGRAM	4,667	5,000	4,700	0.71	33
SUMMER PROGRAM		14,164	9,824	14,212	0.34	48
FALL PROGRAM						
01-20-580-111	RECREATION INSTRUCTORS	442		442		
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	54	513	550	918.52	496

**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
01-20-580-517	SENIORS PROGRAM	4,667	5,912	4,700	0.71	33
FALL PROGRAM		5,163	6,425	5,692	10.25	529
WINTER PROGRAM						
01-20-585-112	RECREATION INSTRUCTORS	500		500		
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	6,429	1,798	2,200	(65.02)	(4,229)
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	2,597	5,824	2,872	10.59	275
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,361	1,321	1,410	3.60	49
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	7,500		1,300	(82.67)	(6,200)
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	3,184	970	3,184		
01-20-585-154	FAMILY SPECIAL EVENT - RACE	21,000	11,049	15,000	(28.57)	(6,000)
01-20-585-232	RENT - FACILITY	300			(100.00)	(300)
01-20-585-517	SENIORS PROGRAM	4,667	5,000	4,700	0.71	33
WINTER PROGRAM		47,538	25,962	31,166	(34.44)	(16,372)
SPRING PROGRAM						
01-20-586-112	RECREATION INSTRUCTORS - SPRING	289	289	289		
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	170		170		
SPRING PROGRAM		459	289	459		
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUES	37,045	37,044	37,785	2.00	740
01-20-590-520	ADA RECREATION ACCOMMODATIONS	11,175	11,175	11,175		
01-20-590-521	ADA PARK IMPROVEMENTS	66,492		113,785	71.13	47,293
SPECIAL RECREATION SERVICES		114,712	48,219	162,745	41.87	48,033
Totals for dept 20-PARKS & RECREATION		1,245,443	429,233	1,227,194	(1.47)	(18,249)

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 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

- 1. Maintain a financial statement that permits us to continue to operate all Village functions:**
 - a. Perform the annual update to the 5 Year Long Range Plan and Capital Improvement Plan;
 - b. Provide accurate and relevant financial reports on a monthly basis to the Village Board and Village staff;
 - c. Act as the Village's delegate to the IPBC and attend at least three meetings per year, the Village's health insurance pool, for all health insurance related decisions including minimizing premiums, and coordinate document processing with IPBC and the Village's other insurance plans.
- 2. Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services:**
 - a. Coordinate efforts of the contractual network administrator;
 - b. Coordinate continued upgrades of Village software and hardware;
 - c. Research and implement an integrated time keeping software for both the police and public works departments and/or modify existing time keeping policies to promote more efficient and accurate recording of employee time;
 - d. Continue staff training and cross-training of the 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.
- 3. Maintain current high level of services in all operating departments:**
 - a. Assist with providing timely and accurate responses to FOIA requests;
 - b. Assist in timely, objective and legal resolution to personnel related matters;
 - c. Attend four Willowbrook Police Pension Fund meetings as its Treasurer and prepare all necessary pension calculations, quarterly reports, cash flow requirements and annual pension reports as required by state statute.
- 4. Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves:**
 - a. Receive our 29th GFOA Certificate of Excellence in Financial Reporting Award;
 - b. Receive an unqualified audit opinion and no management letter comments;
 - c. Receive our 16th GFOA Distinguished Budget Presentation Award;
 - d. Ensure the timely implementation of new accounting pronouncements;
 - e. Review and modernize existing Village financial policies;
 - f. Monitor the Village's deposits and collateral and obtain a favorable return on investment. Review and propose enhancements to the Village's investment policy.

Finance Department

Fiscal Year 2016-17 Goals and Accomplishments

1. **Finances:**
 - a. Obtained the Village's 28th GFOA Certificate in Excellence in Financial Reporting Award for the fiscal year ending April 30, 2016 and an unqualified opinion on the April 30, 2016 audited financial statements.
 - b. Obtained the Village's 15th GFOA Distinguished Budget Presentation Award for the May 1, 2016 - April 30, 2017 budget period.
 - c. Updated the 5 Year Long Range Plan and Capital Improvement Plan.
 - d. Provided timely monthly financial reports to the Finance Committee, Village Board and staff. In addition, enhanced the existing reports provided by utilizing better reporting afforded by the new ERP system.
 - e. Completed the timely filing of bond issuance documents on the General Obligation Alternate Revenue Source Bonds, Series 2015.
 - f. Correctly implemented GASB Statement No. 68 for the Village's three pension plans in the audited financial statements ending April 30, 2016.
2. **Personnel:**
 - a. Managed personnel related issues including FMLA, Affordable Care Act, and the Section 125 plan provider.
 - b. Began implementing recommended changes from a payroll compliance review with an outside consultant to review the Village's payroll procedures and compliance with IRS regulations.
 - c. Coordinated document processing with the Village's insurance plans.
 - d. Conducted the Village's open enrollment process for insurance.
 - e. Assisted with the retirement process of one police officer.
3. **Information Technology:**
 - a. Provided oversight of technology improvements including network administration.
 - b. Continued drafting instruction manuals on the new ERP modules and revising outdated data processes.
 - c. Assisted with the rollout of new computers throughout all Village departments.
4. **Cash Management:**
 - a. Monitored monthly cash and investment balances to ensure adequate collateral was maintained; implemented new collateral procedures with the Village's local depository.
 - b. Monitored progress of IMET recovery efforts.
 - c. Assisted 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 monitored the expenditures of the police department renovation that is being financed by bond proceeds. In addition, assured compliance with applicable rules, filing and timing requirements for the bond expenditures.

Finance Department

Fiscal Year 2016-17 Goals and Accomplishments (Continued)

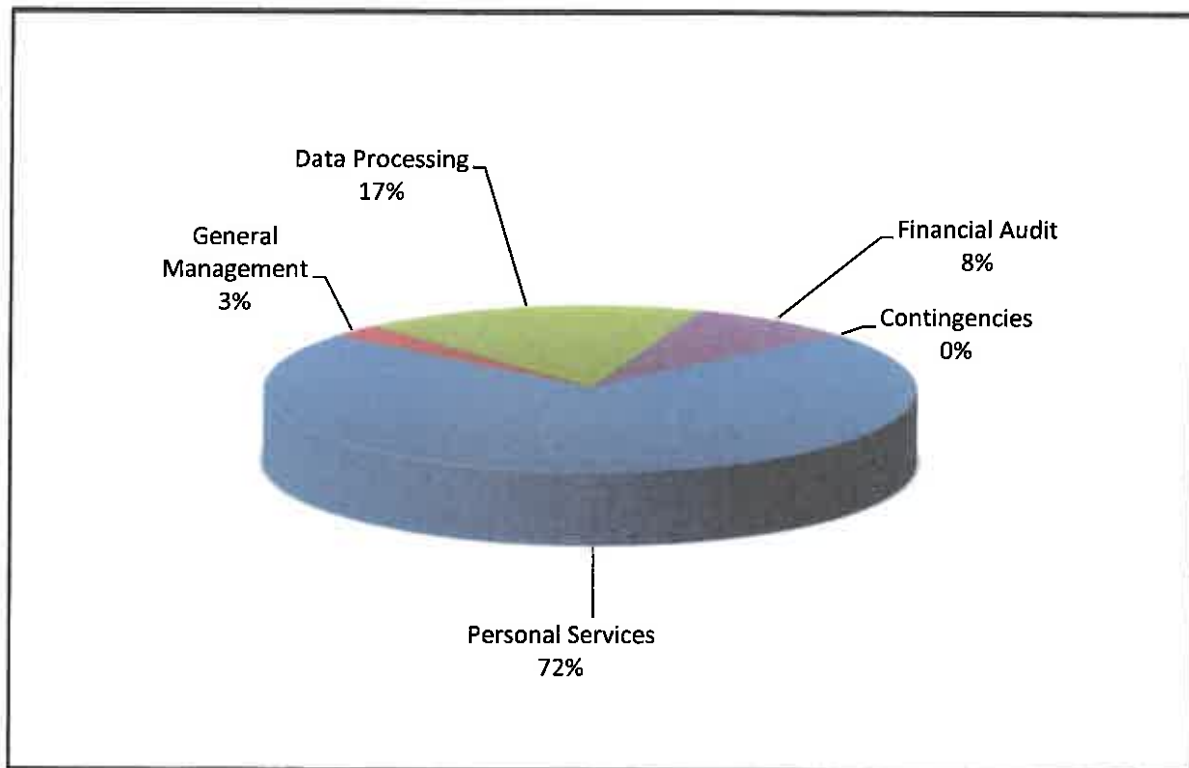
5. Police Pension:
 - a. Attended quarterly meetings of the Village's Police Pension Board.
 - b. Prepared pension calculations and increases for 16 retired/disabled officers.
 - c. Monitored and reported on monthly cash flow requirements.
 - d. Prepared monthly investment reports.
 - e. Prepared annual reports to the Fund as required by state statute.
 - f. Prepared the annual Police Pension budget.
 - g. Coordinated the preparation of the annual actuarial valuation.
 - h. Implemented GASB Statement No. 68 for the Police Pension Fund for the financial statements for the year ended April 30, 2016.

Finance Department Budget Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 300,642	\$ 320,571
610	General Management	11,920	10,930
615	Data Processing	75,516	77,711
620	Financial Audit	29,871	36,976
625	Capital Improvements	-	500
629	Contingencies	-	-
Total		<u>\$ 417,949</u>	<u>\$ 446,688</u>

Percent Difference

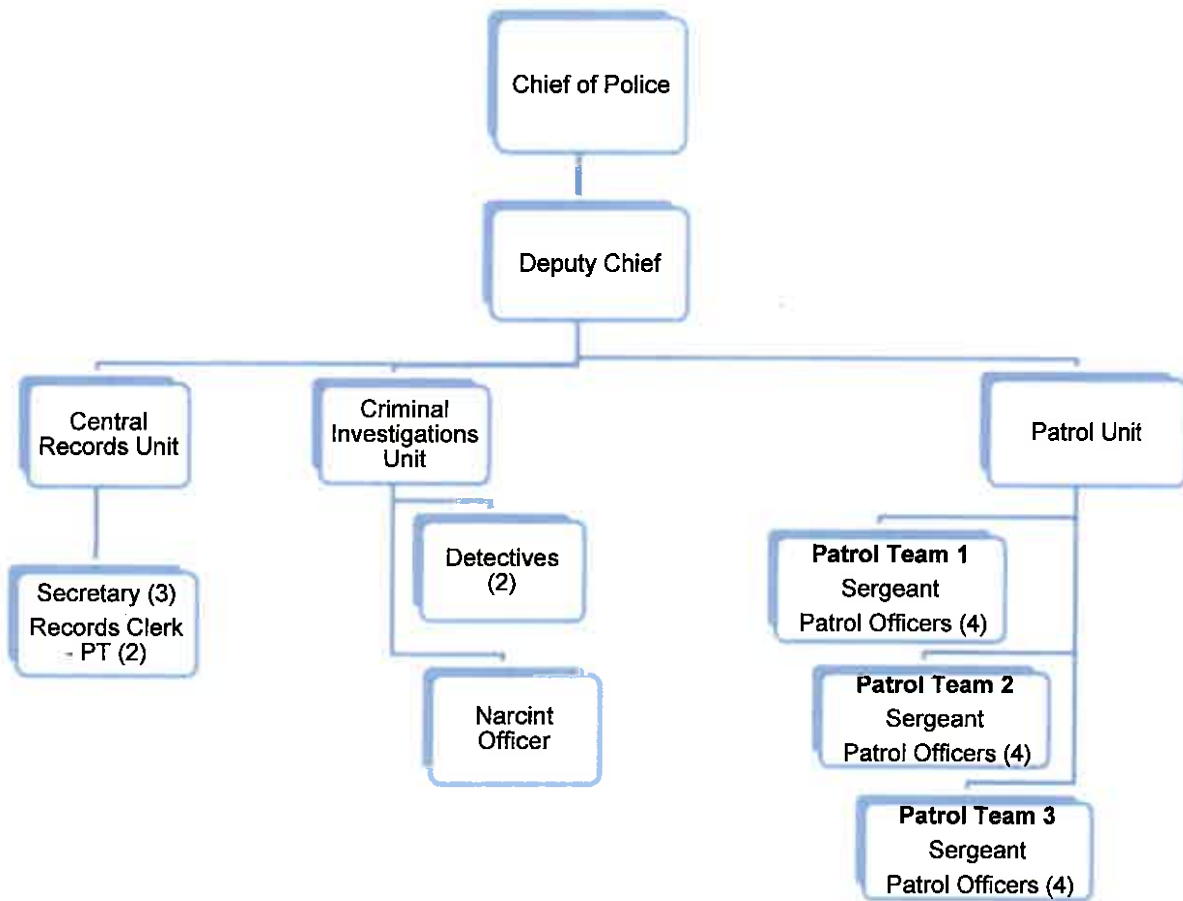
6.88%



**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 25-FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,253	3,253	3,392	4.27	139
01-25-400-151	IMRF	33,171	33,171	29,555	(10.90)	(3,616)
01-25-400-161	SOCIAL SECURITY	13,505	13,505	14,443	6.95	938
01-25-400-171	SUI - UNEMPLOYMENT		274	284		284
01-25-610-101	SALARIES - MANAGEMENT STAFF	125,050	125,050	128,177	2.50	3,127
01-25-610-102	OVERTIME	1,500	2,100	1,500		
01-25-610-104	PART TIME - CLERICAL	23,911	23,911	29,760	24.46	5,849
01-25-610-126	SALARIES - CLERICAL	73,904	73,904	74,496	0.80	592
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	26,074	26,074	38,964	49.44	12,890
01-25-610-144	EMPLOYEE BENEFIT - UNEMPLOYMENT INS	274			(100.00)	(274)
PERSONAL SERVICES		300,642	301,242	320,571	6.63	19,929
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	3,730	2,500	3,715	(3.60)	(15)
01-25-610-302	PRINTING & PUBLISHING	1,150	1,150	1,150		
01-25-610-303	FUEL/MILEAGE/WASH	200		200		
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	4,225	1,000	1,950	(53.85)	(2,275)
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	2,015	2,533	3,415	69.48	1,400
01-25-610-311	POSTAGE & METER RENT	600	500	500	(16.67)	(100)
GENERAL MANAGEMENT		11,920	7,683	10,930	18.31	(650)
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	37,505	6,746	22,071	(41.15)	(15,454)
01-25-615-213	VILLAGE-WIDE IT SOFTWARE/LICENSES	6,711			(100.00)	(6,711)
01-25-615-263	EDP LICENSES	500	20,258	22,125	4,325.00	21,625
01-25-615-267	DOCUMENT STORAGE/SCANNING			5,915		5,915
01-25-615-305	EDP PERSONNEL TRAINING	500		2,600	420.00	2,100
01-25-615-306	IT - CONSULTING SERVICES	25,000	25,000	25,000		
01-25-615-331	OPERATING SUPPLIES	500			(100.00)	(500)
01-25-625-641	EDP EQUIPMENT	4,800			(100.00)	(4,800)
DATA PROCESSING		75,516	52,004	77,711	2.91	2,195
CAPITAL IMPROVEMENTS						
01-25-625-611	FURNITURE & OFFICE EQUIPMENT		350	500		500
CAPITAL IMPROVEMENTS			350	500		500
FINANCIAL AUDIT						
01-25-620-251	AUDIT SERVICES	25,031	25,031	26,639	6.42	1,608
01-25-620-252	FINANCIAL SERVICES	4,840	4,140	10,337	113.57	5,497
FINANCIAL AUDIT		29,871	29,171	36,976	23.79	7,105
Totals for dept 25-FINANCE DEPARTMENT		417,949	390,450	446,688	6.88	28,739

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 Holiday 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 ensure 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 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

Maintain current high level of services in all operating departments:

- a. Training and certification of newer officers in various fields of expertise for future positions.
- b. Increase Bicycle Patrol assignments.
- c. Increase patrol officer relationships with businesses through foot patrols.

Fiscal Year 2016-17 Goals and Accomplishments

1. Begin to recognize officers that exhibit abilities and desire to become certified instructors as a range officer, weapons officer, armorer, Field Training officer, Defensive Tactics officer, etc., and to properly plan for aging department.

Goal Achieved: Officers' individual talents and career interests were reviewed and officers were sent to trainings to meet future and current department needs.

2. Complete a PowerDMS re-accreditation process to be fully accessible by assessors and officers for 9th re-accreditation in August 2017.

Goal Achieved: A part-time Accreditation Manager was hired and a full PowerDMS process has been implemented. A PowerDMS mock on-site was conducted.

3. To have a fully trained staff on each shift with required certificates.

Goal Achieved: Officers have completed numerous certifications and trainings. On-going training is still occurring.

4. Increase DUI arrests from previous year.

Goal Achieved: There were nine (9) more DUI arrests in 2016 as compared to 2015.

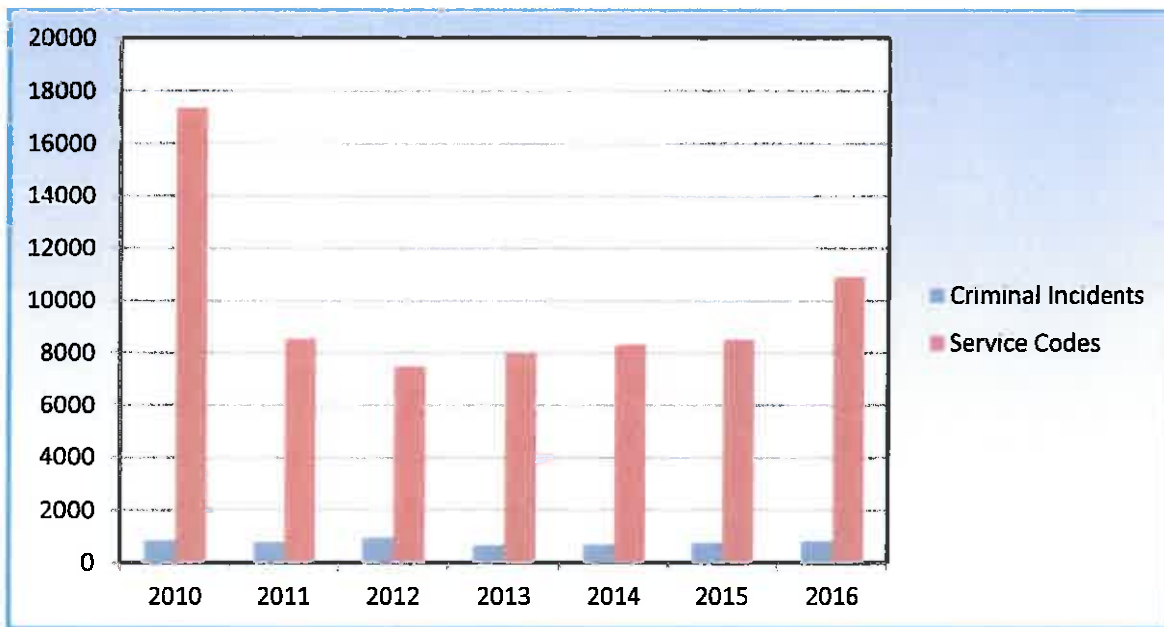
Police Department

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

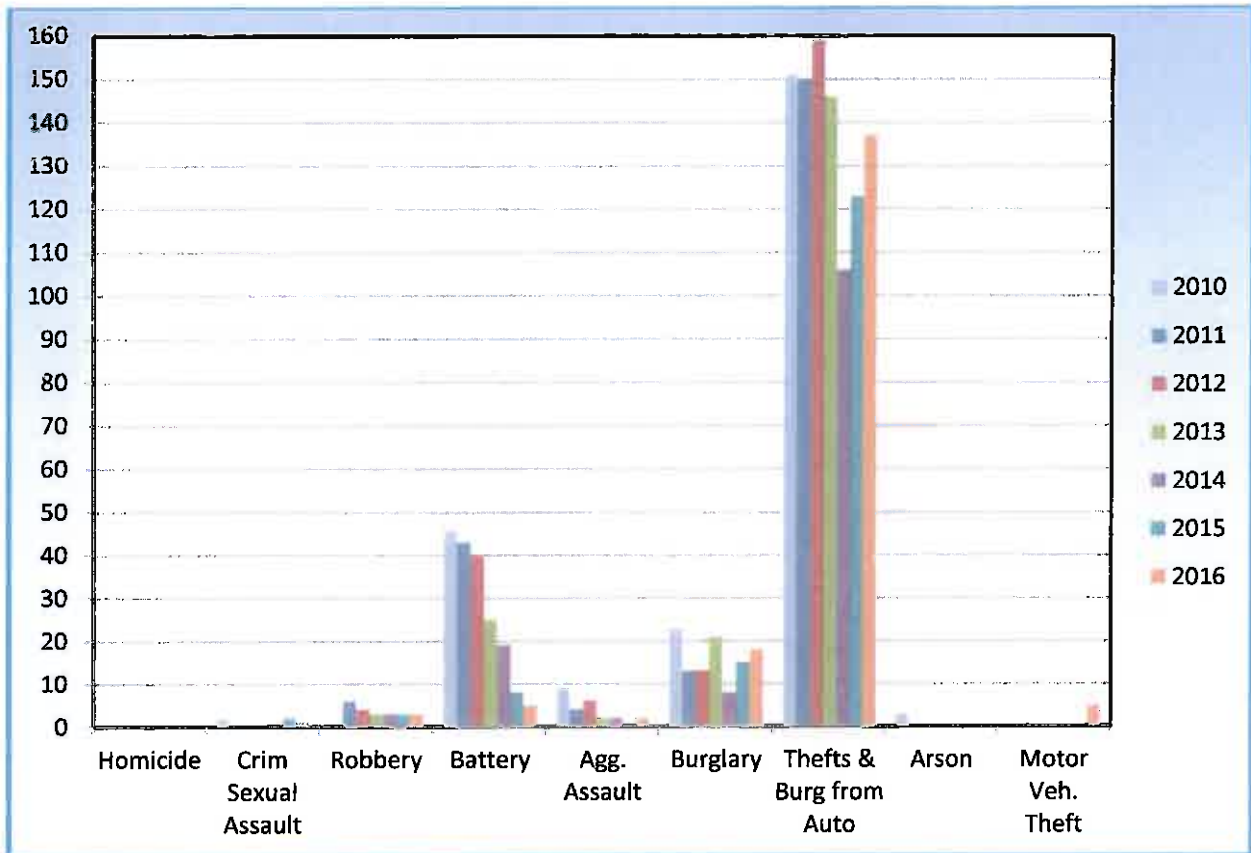


Year:	2010	2011	2012	2013	2014	2015	2016
Criminal Incidents	859	803	971	687	705	778	840
Service Codes	17,378	8,542	7,477	8,026	8,310	8,511	10,933
TOTAL	18,237	9,345	8,448	8,713	9,015	9,289	11,773

Incident codes are measured by the Village's dispatching agency, DuCOMM, as of May 1, 2016; formerly the Village used 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 decline 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 officers' calls 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. With the switch to DuCOMM in 2016, DuComm's protocol directs officers to generate incident numbers for all activities, instead of coding events out with the in-car computers. This accounts for the increase of 2,484 incident numbers compared to 2015.

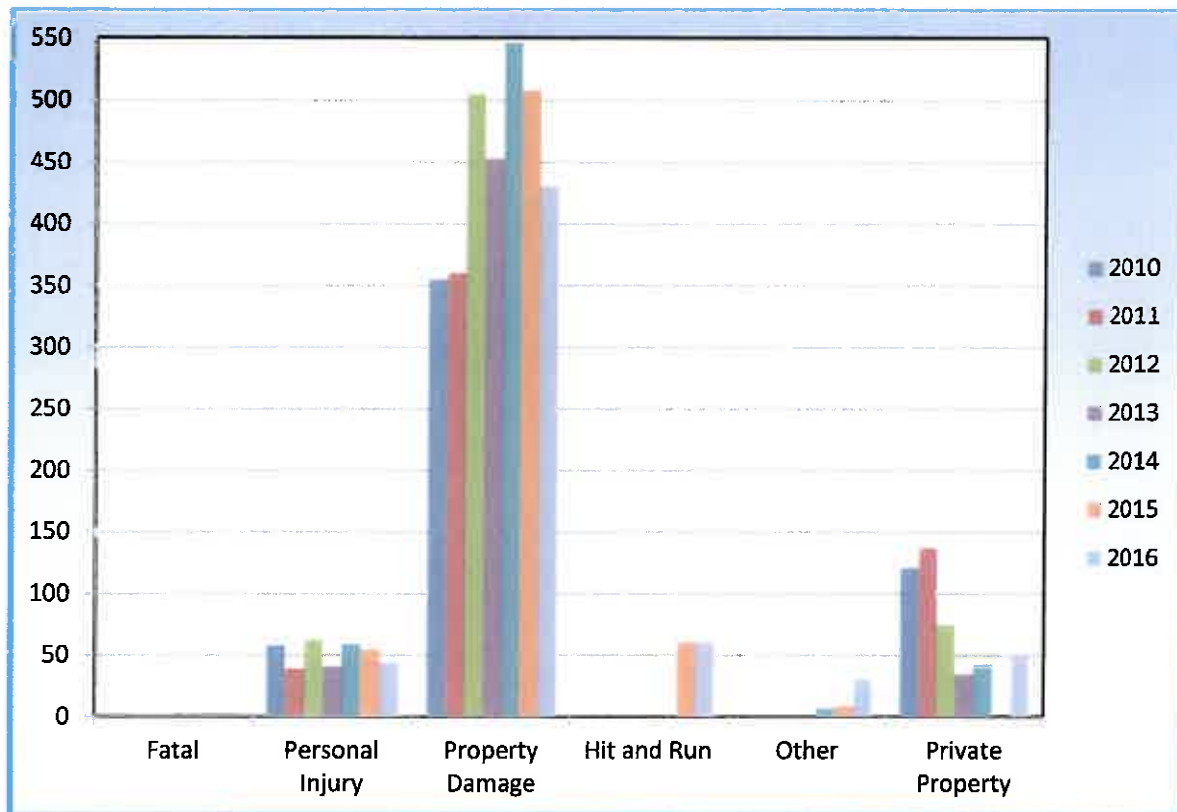
Index Crime Comparison



Year:	2010	2011	2012	2013	2014	2015	2016
Homicide	0	0	0	0	0	0	0
Criminal Sexual Assault	2	0	0	0	0	2	1
Robbery	0	6	4	3	3	3	3
Battery	46	43	40	25	19	8	5
Aggravated Assault	9	4	6	2	2	0	2
Burglary	23	13	13	21	8	15	18
Thefts & Burg from Auto	151	150	159	146	106	123	137
Arson	3	0	0	0	0	0	0
Motor Vehicle Theft	0	0	0	0	0	0	5
TOTAL	234	216	222	197	138	151	171

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. In 2016, there were 14 more thefts overall, and retail thefts accounted for 32 of the overall thefts.

Traffic Accident Summary



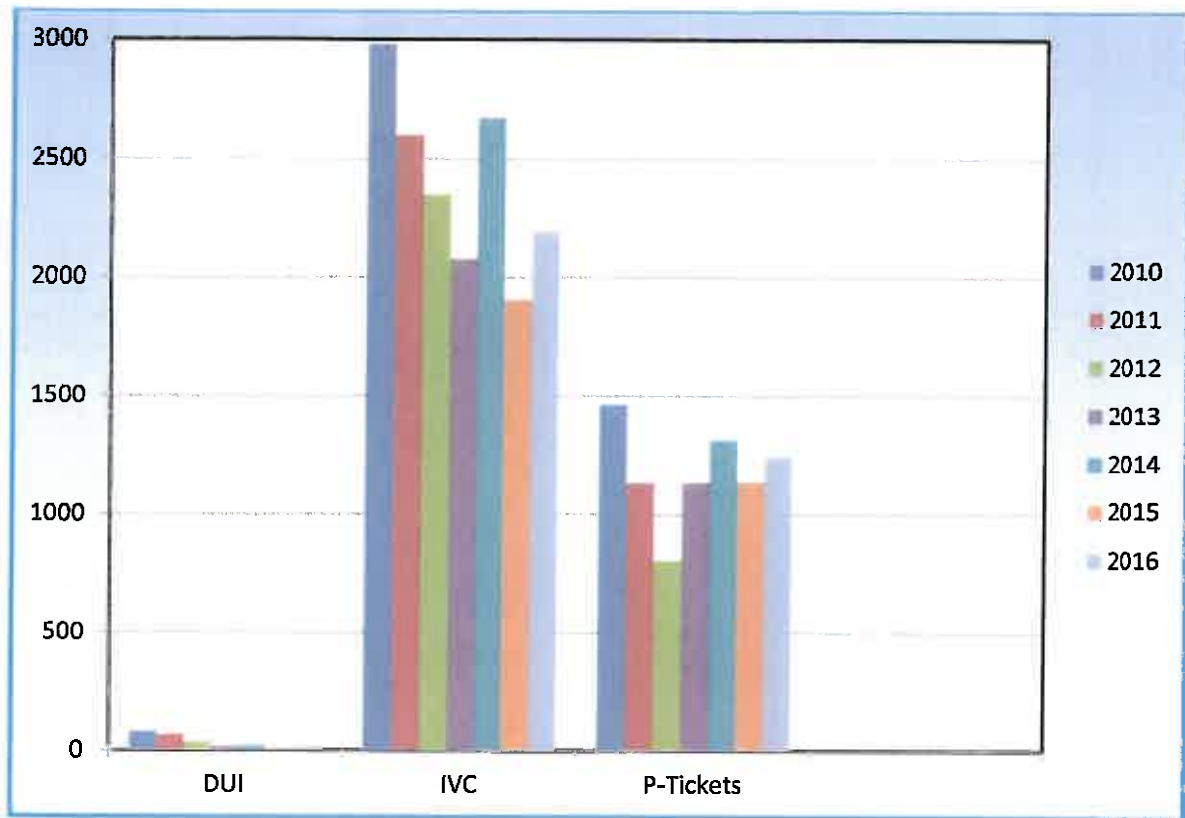
Year:	2010	2011	2012	2013	2014	2015	2016
Fatal	1	0	0	0	0	1	0
Personal Injury	58	39	63	41	59	55	44
Property Damage	355	360	505	453	546	508	431
Hit and Run	n/r	n/r	n/r	n/r	n/r	61	61
Other	n/r	n/r	n/r	n/r	7	9	31
Private Property	121	137	75	35	43	n/r	49
TOTAL	535	536	643	529	655	634	616

n/r – not reported

The traffic accident summary measures the effects 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 accidents decreased for a second year; in 2016 there were eighteen (18) fewer accidents as compared to 2015. The continual presence of black and white patrol vehicles along the roadways deters poor driving habits and increases safety awareness and defensive driving habits.

Traffic Enforcement Summary



Calendar Year:	2010	2011	2012	2013	2014	2015	2016
DUI	81	67	38	18	20	11	20
IVC Traffic Citations	2,982	2,600	2,352	2,079	2,674	1,907	2,196
Compliance/Parking/Ordinance Tickets	1,463	1,134	806	1,136	1,315	1,139	1,245
TOTAL	4,526	3,801	3,196	3,233	4,009	3,057	3,461

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.



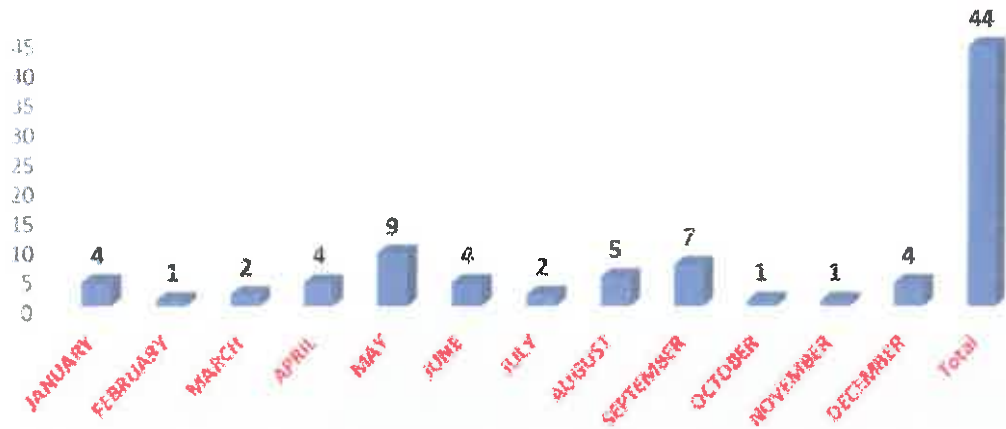
From a revenue perspective, the effect was felt in the fines revenue line item (General Fund) which experienced a decrease of approximately 22% from the prior year. Fiscal year 2016-17 estimated revenue, as depicted below, rebounded as the number of tickets issued increased by 404 in (calendar year) 2016 over 2015.

Other Police Program Data

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.

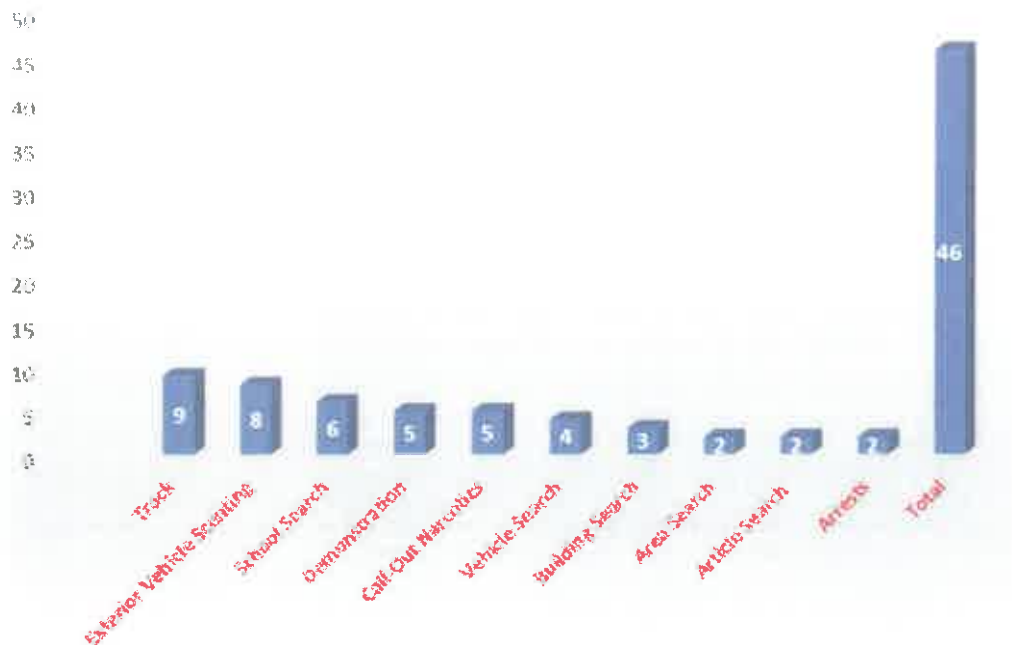


2016 Canine Deployments by Month



The charts above and below demonstrate the utilization of Artos by frequency (calendar year 2016) and by type of activity requested and provide a mechanism by which to judge the success of the canine program.

2016 Overall Canine Deployment Statistics



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 Explorers will be scheduled to participate in a wide range of topics and trainings. They also assist with various police functions throughout the year.



The Police Department is also actively involved in numerous community activities with residents, including participating with the Special Olympics "Cop On Top" Dunkin Donuts fundraiser in May; Officer Volek and his canine partner Artos participated in the National Night Out and also represented the department at Morton Arboretum's annual Tails on the Trails event; and office staff personnel assisted with the Tri-State Fire Department and the Hinsdale Police and Fire Department Open House events.



Finally, 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, hosted by retiring Chief Shelton, in conjunction with the crime prevention programs.



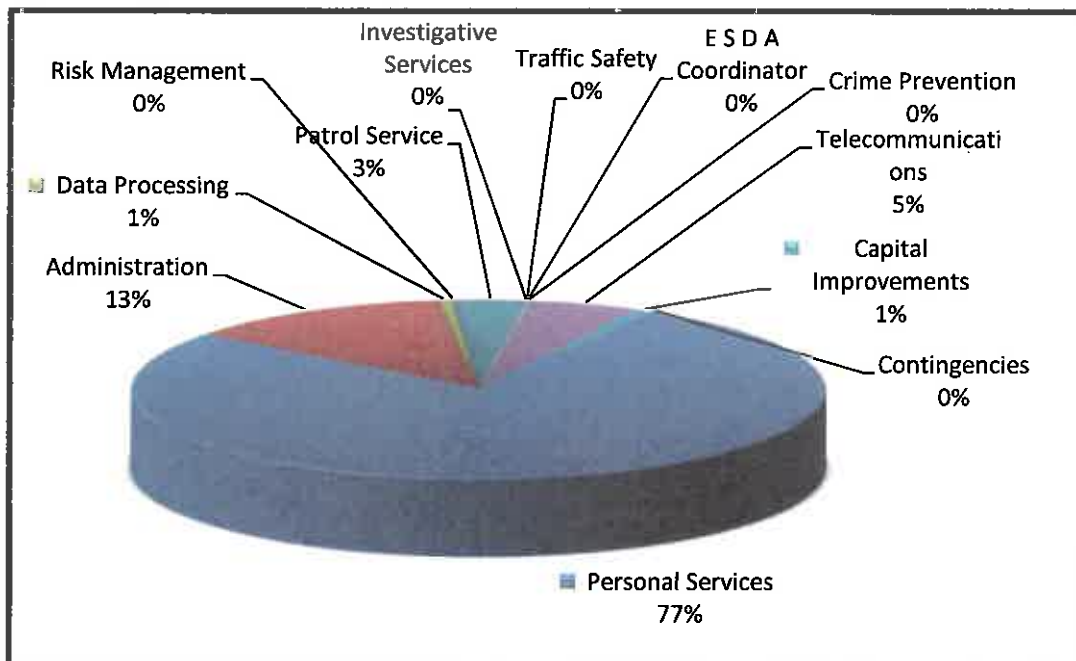
The tracking of the above data and other programs assist the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

Police Department Budget Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 3,883,567	\$ 4,111,687
630	Administration	648,250	677,296
640	Data Processing	23,000	32,291
645	Risk Management	12,500	12,500
650	Patrol Service	41,800	169,800
655	Investigative Services	1,400	1,000
660	Traffic Safety	5,049	5,200
665	E S D A Coordinator	500	550
670	Crime Prevention	5,500	5,500
675	Telecommunications	311,366	273,721
680	Capital Improvements	155,797	46,000
685	Contingencies		
Total		<u>\$ 5,088,729</u>	<u>\$ 5,335,545</u>

Percent Difference

4.85%



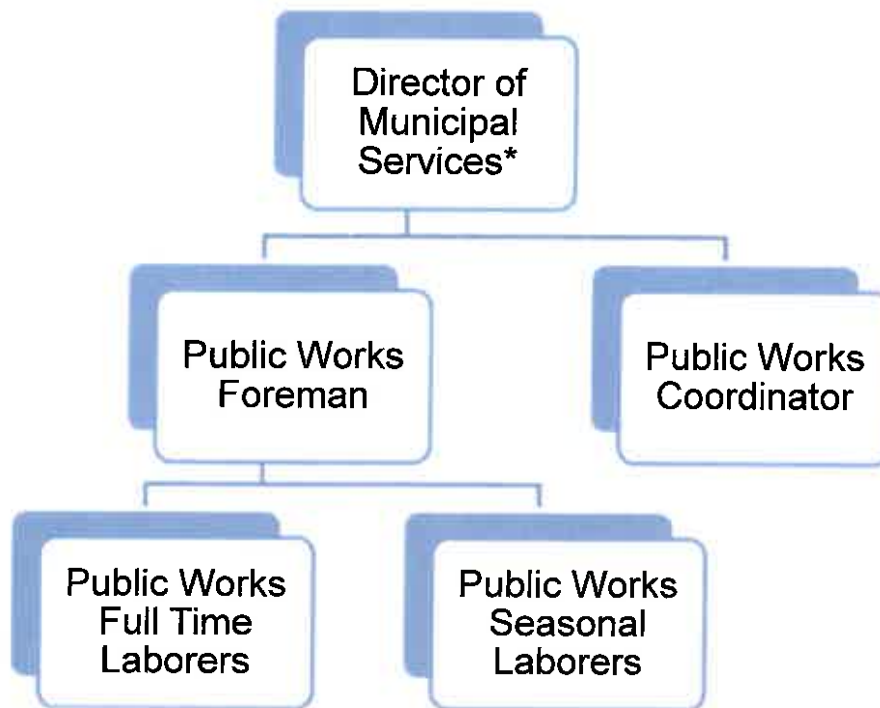
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 30-POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	38,004	38,004	40,338	6.14	2,334
01-30-400-151	IMRF	30,848	30,848	46,839	51.84	15,991
01-30-400-161	SOCIAL SECURITY	12,343	12,343	21,353	73.00	9,010
01-30-400-171	SUI - UNEMPLOYMENT		2,157	2,059		2,059
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,156,912	2,156,912	2,260,546	4.80	103,634
01-30-630-102	OVERTIME	285,000	345,000	285,000		
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	23,000	4,500	12,000	(47.83)	(11,000)
01-30-630-104	PART TIME - CLERICAL	25,202	25,202	26,000	3.17	798
01-30-630-106	ACCREDITATION MANAGER	12,245	8,500	16,000	30.67	3,755
01-30-630-126	SALARIES - CLERICAL	165,880	165,880	169,581	2.23	3,701
01-30-630-127	OVERTIME - CLERICAL	8,000	8,508	9,000	12.50	1,000
01-30-630-131	PERSONNEL RECRUITMENT		600	1,500		1,500
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	318,338	318,338	350,108	9.98	31,770
01-30-630-144	EMPLOYEE BENEFIT - UNEMPLOYMENT INS	1,985			(100.00)	(1,985)
01-30-630-155	POLICE PENSION	805,810	805,810	871,363	8.14	65,553
PERSONAL SERVICES		3,883,567	3,922,602	4,111,687	5.87	228,120
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	28,000	28,000	28,000		
01-30-630-202	ACCREDITATION	5,000	5,000	15,000	200.00	10,000
01-30-630-238	FIAT	3,500	3,500	3,500		
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	12,000	12,000		
01-30-630-242	DUPAGE CHILDREN'S CENTER	3,000	3,000	3,000		
01-30-630-245	FIRING RANGE	2,000	2,000	2,000		
01-30-630-246	RED LIGHT - ADJUDICATOR	7,000	7,000	7,000		
01-30-630-247	RED LIGHT - CAMERA FEES	269,700	180,000	269,700		
01-30-630-248	RED LIGHT - COM ED	2,400	2,400	2,400		
01-30-630-249	RED LIGHT - MISC FEE	14,000	15,800	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	60,000	72,000	(11.39)	(20,300)
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	25,000	25,000	27,000	8.00	2,000
01-30-630-305	TUITION REIMBURSEMENT	3,000		3,000		
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	12,500	14,433	15,000	20.00	2,500
01-30-630-308	CADET PROGRAM	4,000	4,000	4,000		
01-30-630-311	POSTAGE & METER RENT	4,000	4,000	4,000		
01-30-630-315	COPY SERVICE	4,000	4,000	4,000		
01-30-630-331	OPERATING SUPPLIES	2,000	2,000	2,000		
01-30-630-345	UNIFORMS	29,000	29,000	30,000	3.45	1,000
01-30-630-346	AMMUNITION	12,000	12,000	12,000		
01-30-630-401	OPERATING EQUIPMENT	23,000	23,000	56,846	147.16	33,846
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
01-30-630-409	MAINTENANCE - VEHICLES	72,000	58,000	72,000		
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	6,300	3,000	6,300		
ADMINISTRATION		648,250	509,683	677,296	4.48	29,046
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	10,500	23,568	9,429	(10.20)	(1,071)
01-30-640-225	INTERNET/WEBSITE HOSTING		1,130	1,130		1,130
01-30-640-263	EDP LICENSES	11,000	15,482	15,732	43.02	4,732
01-30-640-267	DOCUMENT STORAGE/SCANNING		25,465	6,000		6,000
01-30-640-306	CONSULTING SERVICES	1,500			(100.00)	(1,500)
DATA PROCESSING		23,000	65,645	32,291	40.40	9,291
CAPITAL IMPROVEMENTS						
01-30-680-611	FURNITURE & OFFICE EQUIPMENT	5,000			(100.00)	(5,000)
01-30-680-625	NEW VEHICLES	130,000	130,000	46,000	(50.63)	(84,000)
01-30-680-641	EDP EQUIPMENT	20,797			(100.00)	(20,797)
CAPITAL IMPROVEMENTS		155,797	130,000	46,000	(70.17)	(109,797)
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	12,500	6,000	12,500		
RISK MANAGEMENT		12,500	6,000	12,500		

**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
PATROL						
01-30-650-268	ANIMAL CONTROL	800	500	800		
01-30-650-343	JAIL SUPPLIES	1,000	700	1,000		
01-30-650-345	UNIFORMS		650			
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL	40,000	10,000	15,000	(62.50)	(25,000)
01-30-650-350	NARCINT EXPENDITURE			153,000		153,000
PATROL		41,800	11,850	169,800	306.22	128,000
INVESTIGATIVE						
01-30-655-335	CAMERA SUPPLIES	400			(100.00)	(400)
01-30-655-339	CONFIDENTIAL FUNDS	1,000		1,000		
INVESTIGATIVE		1,400		1,000	(71.43)	(400)
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,049	5,148	5,200	2.99	151
TRAFFIC SAFETY		5,049	5,148	5,200	2.99	151
ESDA COORDINATOR						
01-30-665-263	SIREN MAINTENANCE	500	550	550	10.00	50
ESDA COORDINATOR		500	550	550	10.00	50
CRIME PREVENTION						
01-30-670-302	PRINTING & PUBLISHING	1,000	1,000	1,000		
01-30-670-331	COMMODITIES	4,500	4,500	4,500		
CRIME PREVENTION		5,500	5,500	5,500		
TELECOMMUNICATIONS						
01-30-675-235	RADIO DISPATCHING	311,366	311,366	273,721	(12.09)	(37,645)
TELECOMMUNICATIONS		311,366	311,366	273,721	(12.09)	(37,645)
Totals for dept 30-POLICE DEPARTMENT		5,088,729	4,968,344	5,335,545	4.85	246,816

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 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

1. Maintain a financial statement that permits us to continue to operate all Village functions:

- a. Goal of completing street improvements with costs offset by state and local grants; FY 2017-18 improvements include the 63rd Street Lighting project. A federal STP grant was obtained to offset the expenditures. The local share of the construction portion of the project, which is 30% or \$109,089, has been included in the street improvement line item.
- b. Also included in this year's budget in the engineering fees line item are construction oversight fees related to the 63rd Street Lighting project of \$62,160; construction oversight fees related to the Clarendon Hills Road project of \$77,463, which also was offset by a federal STP grant, and engineering for the annual MFT road program of \$25,000.

2. Maintain current high level of services in all operating departments:

- a. A 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 was completed over a four-year period. For FY 2017-18, a goal to replace an additional 174 ash trees has been established. \$57,420 has been included in the tree maintenance budget for this purpose, along with an annual allotment of \$50,000 towards general Village-wide tree maintenance.
- b. The Village will continue the Village Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel. We 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; \$60,000 has been budgeted again this year for this program.
- c. The Village will also continue the Mosquito Abatement Program to control and reduce mosquito populations during the season thereby reducing the threat of West Nile Virus (WNV), and 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. \$32,100 has been budgeted again this year for this program.
- d. Annually the Village maintains the storm sewers and right of ways throughout the Village, and the Village has seen an uptick in this program in the last couple of years. Thus, the line item was increased from \$90,000 to \$120,000 to continue the Village's diligent efforts towards sidewalk replacement, rural ditching/culvert maintenance, correcting snowplow damage and other related projects.

Public Works Department

Fiscal Year 2016-17 Goals and Accomplishments

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.

Year 4 of the EAB abatement program was completed including the removal and replacement of approximately 211 infested ash trees.

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.

The Village staff, with assistance from the Village consulting engineer, applied for recertification prior to the October 1, 2016 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 2016 and October 2016. 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 2016-17 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 2016-17 Goals and Accomplishments (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 second year of the program was conducted successfully with one (1) optional Village-wide mosquito spraying being conducted throughout the season.

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.

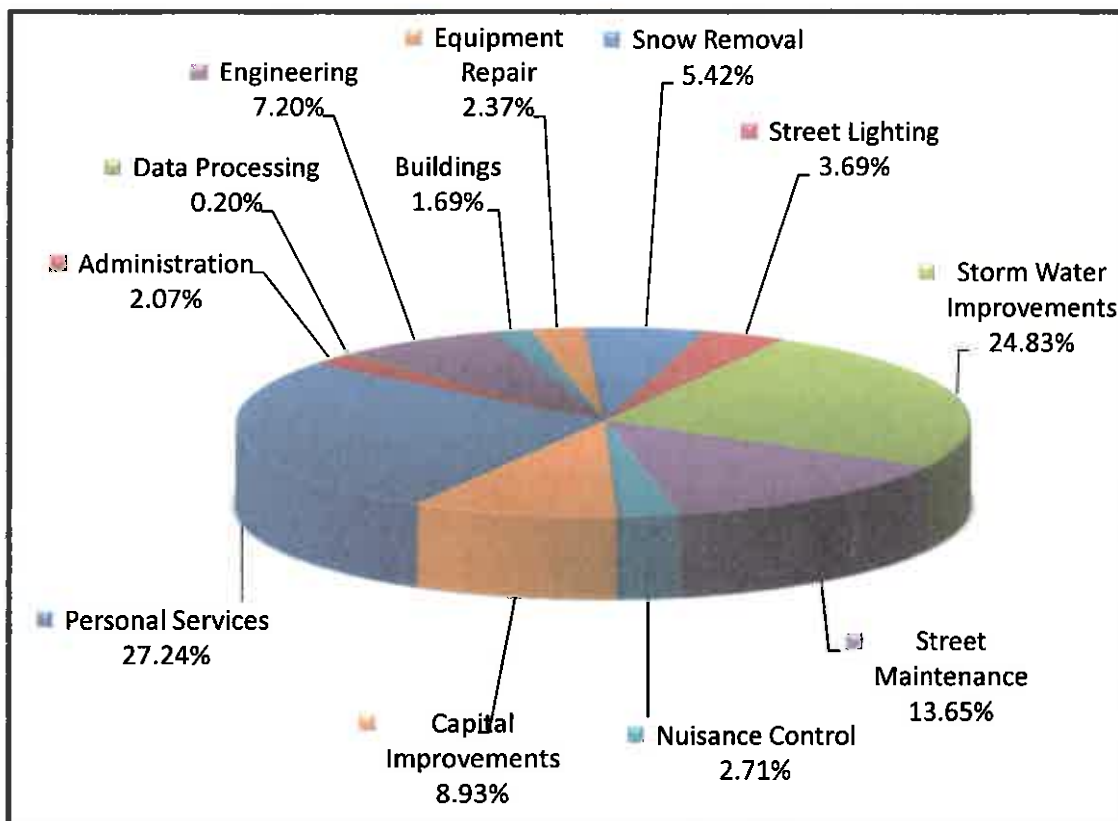
The Village's public works foreman continues to pursue obtaining an IEPA Class "C" water operator's license. However, another public works maintenance worker, Brian Decker, attended a 16-week training course and successfully passed the exam.

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.

A fourth full-time public works employee was hired and started on November 14, 2016.

Public Works Budget Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 294,915	\$ 332,914
710	Administration	31,900	25,250
715	Data Processing	450	2,423
720	Engineering	166,123	88,000
725	Buildings	24,600	20,600
735	Equipment Repair	24,000	29,000
740	Snow Removal	66,200	66,200
745	Street Lighting	38,640	45,140
750	Storm Water Improvements	433,140	303,420
755	Street Maintenance	166,887	166,834
760	Nuisance Control	33,100	33,100
765	Capital Improvements	274,706	109,089
Total		\$ 1,554,661	\$ 1,221,970
Percent Difference			-21.40%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 35-PUBLIC WORKS DEPARTMENT						
PERSONAL SERVICES						
01-35-400-147	MEDICARE	3,125	3,125	3,644	16.61	519
01-35-400-151	IMRF	36,003	36,003	34,717	(3.57)	(1,286)
01-35-400-161	SOCIAL SECURITY	12,484	12,484	14,229	13.98	1,745
01-35-400-171	SUI - UNEMPLOYMENT		324	178		178
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	151,562	151,562	171,962	13.46	20,400
01-35-710-102	OVERTIME	18,620	25,000	25,000	34.26	6,380
01-35-710-103	PART TIME - LABOR	21,560	30,000	30,000	39.15	8,440
01-35-710-126	SALARIES - CLERICAL	23,754	23,754	24,348	2.50	594
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	27,629	27,629	28,836	4.37	1,207
01-35-710-144	EMPLOYEE BENEFITS - UNEMPLOYMENT INS	178			(100.00)	(178)
PERSONAL SERVICES		294,915	309,881	332,914	12.88	37,999
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,500	2,100	2,100	(16.00)	(400)
01-35-710-301	OFFICE SUPPLIES	500	500	500		
01-35-710-302	PRINTING & PUBLISHING	1,250	1,000	1,000	(20.00)	(250)
01-35-710-303	FUEL/MILEAGE/WASH	12,500	8,000	8,000	(36.00)	(4,500)
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	3,000	2,000	2,000	(33.33)	(1,000)
01-35-710-306	REIMB PERSONNEL EXPENSES	300	300	300		
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	350	350	350		
01-35-710-311	POSTAGE & METER RENT	1,500	1,500	1,500		
01-35-710-345	UNIFORMS	4,500	6,000	6,000	33.33	1,500
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	5,000	3,000	3,000	(40.00)	(2,000)
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
ADMINISTRATION		31,900	25,250	25,250	(20.85)	(6,650)
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE	450	2,705	1,048	132.89	598
01-35-715-225	INTERNET/WEBSITE HOSTING		1,372	1,375		1,375
01-35-715-263	EDP LICENSES					
DATA PROCESSING		450	4,077	2,423	438.44	1,973
CAPITAL IMPROVEMENTS						
01-35-765-641	EDP EQUIPMENT	2,400			(100.00)	(2,400)
01-35-765-685	STREET IMPROVEMENTS	272,306	272,306	109,089	(59.94)	(163,217)
CAPITAL IMPROVEMENTS		274,706	272,306	109,089	(60.28)	(165,617)
BUILDINGS						
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS	8,400	22,615	5,000	(40.42)	(17,615)
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	2,000	2,000	(50.00)	(2,000)
01-35-725-417	SANITARY USER CHARGE	200	100	100	(50.00)	(100)
01-35-725-418	MAINTENANCE - PW BUILDING	8,500	10,000	10,000	17.65	1,500
BUILDINGS		24,600	38,215	20,600	(18.34)	(17,615)
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	164,623	173,116	86,500	(47.43)	(78,123)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500	1,500	1,500		
ENGINEERING		166,123	174,616	88,000	(47.03)	(78,123)
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	20,000	22,600	25,000	25.00	5,000
01-35-735-411	MAINTENANCE - EQUIPMENT	4,000	5,516	4,000		
EQUIPMENT REPAIR		24,000	28,116	29,000	20.83	5,000
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	60,000	60,000	60,000		
01-35-740-306	REIMB PERSONAL EXPENSES	200	200	200		
01-35-740-411	MAINTENANCE - EQUIPMENT	6,000	6,000	6,000		
SNOW REMOVAL		66,200	66,200	66,200		
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	16,640	19,140	19,140	15.02	2,500

**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
01-35-745-223	MAINTENANCE - STREET LIGHTS	15,000	20,000	20,000	33.33	5,000
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	7,000	6,000	6,000	(14.29)	(1,000)
STREET LIGHTING		38,640	45,140	45,140	16.82	6,500
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	20,000	15,000	15,000	(25.00)	(5,000)
01-35-750-289	SITE IMPROVEMENTS	20,000	22,481	20,000		
01-35-750-290	EQUIPMENT RENTAL	5,000	3,500	3,500	(30.00)	(1,500)
01-35-750-328	STREET & ROW MAINTENANCE	90,000	160,000	120,000	33.33	30,000
01-35-750-329	MAINTENANCE - SAW MILL CREEK	1,500	2,500	2,500	66.67	1,000
01-35-750-338	TREE MAINTENANCE	256,640	417,637	107,420	(38.14)	(149,220)
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENANCE	40,000	33,500	35,000	(12.50)	(5,000)
STORM WATER IMPROVEMENTS		433,140	654,618	303,420	(23.95)	(129,720)
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	1,250	1,250	1,250		
01-35-755-281	ROUTE 83 BEAUTIFICATION	49,000	49,000	50,000	2.04	1,000
01-35-755-282	REIMB EXP - CONSTRUCTION	500	500	500		
01-35-755-283	REIMB EXP - OTHER	1,500	1,500	1,500		
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000	19,275	20,000		
01-35-755-290	EQUIPMENT RENTAL	750	750	750		
01-35-755-328	STREET & ROW MAINTENANCE OTHER	20,000	25,000	29,375	46.88	9,375
01-35-755-331	OPERATING SUPPLIES	60,000	50,000	50,000	(16.67)	(10,000)
01-35-755-332	J.U.L.I.E.	2,387	2,500	2,459	3.02	72
01-35-755-333	ROAD SIGNS	9,000	13,376	9,500	5.56	500
01-35-755-401	OPERATING EQUIPMENT	2,500	1,500	1,500	(40.00)	(1,000)
STREET MAINTENANCE		166,887	164,651	166,834	(0.03)	(53)
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000	1,000	1,000		
01-35-760-259	MOSQUITO ABATEMENT	32,100	28,870	32,100		
NUISANCE CONTROL		33,100	29,870	33,100		
Totals for dept 35-PUBLIC WORKS DEPARTMENT						
		1,554,661	1,812,940	1,221,970	(21.60)	(332,691)

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 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

1. Maintain a financial statement that permits us to continue to operate all Village functions:

- a. 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 will be explored, particularly to assist in the completion of field construction inspections.
- b. Continue to utilize WBK Associates, Inc. to provide outsourced consulting planning services to the Village rather than hiring a full-time planner.
- c. Continue to 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.
- d. Utilize a third-party consultant to assist with building permit processing rather than hiring a temporary secretary.

2. Maintain current high level of services in all operating departments:

- a. Perform ongoing software training of all building department staff, both employees and consultants, to ensure the most efficient and consistent use of the new software.
- b. Continue to encourage professional development for the building inspector position through his continued membership in professional organizations, such as the Suburban Building Officials Conference (SBOC).
- c. Continue to encourage participation of the building inspector in Village development projects and attendance at plan commission meetings.

Building & Zoning Department

Fiscal Year 2016-17 Goals and Accomplishments

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.

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. Encourage professional development for the building inspector position through his continued membership in professional organizations, 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 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.

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.

Building & Zoning Department

Fiscal Year 2016-17 Goals and Accomplishments (Continued)

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.

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

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.

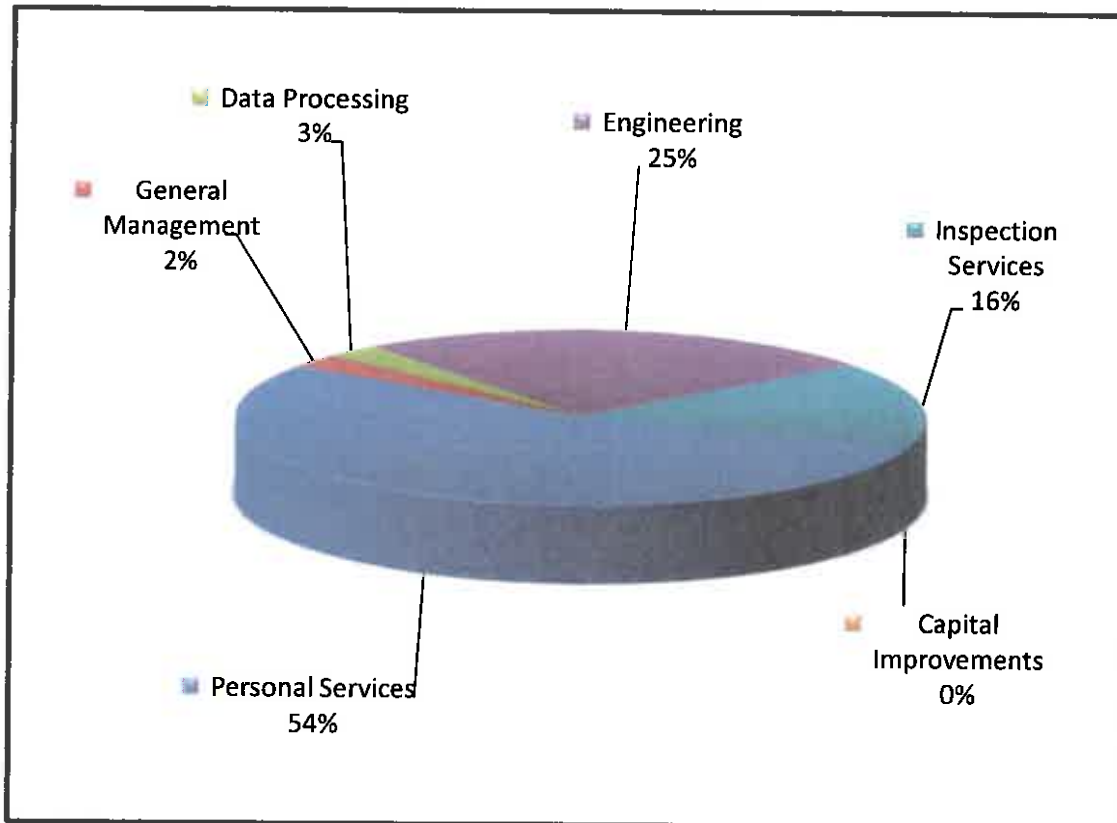
The Village continued its outsourcing contract with WBK Associates for a planner, Anna Franco, to be on-site and provide planning services to the Village.

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.

Initial training was completed during and subsequent to the software implementation, and follow-up training has occurred one to two times per year as needed to get building and planning consultants up to speed on the software.

Building & Zoning Budget Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 175,674	\$ 180,943
810	General Management	7,250	8,215
815	Data Processing	4,950	8,686
820	Engineering	63,000	84,000
830	Inspection Services	47,000	54,000
835	Capital Improvements	-	-
Total		<u>\$ 297,874</u>	<u>\$ 335,844</u>
Percent Difference			12.75%



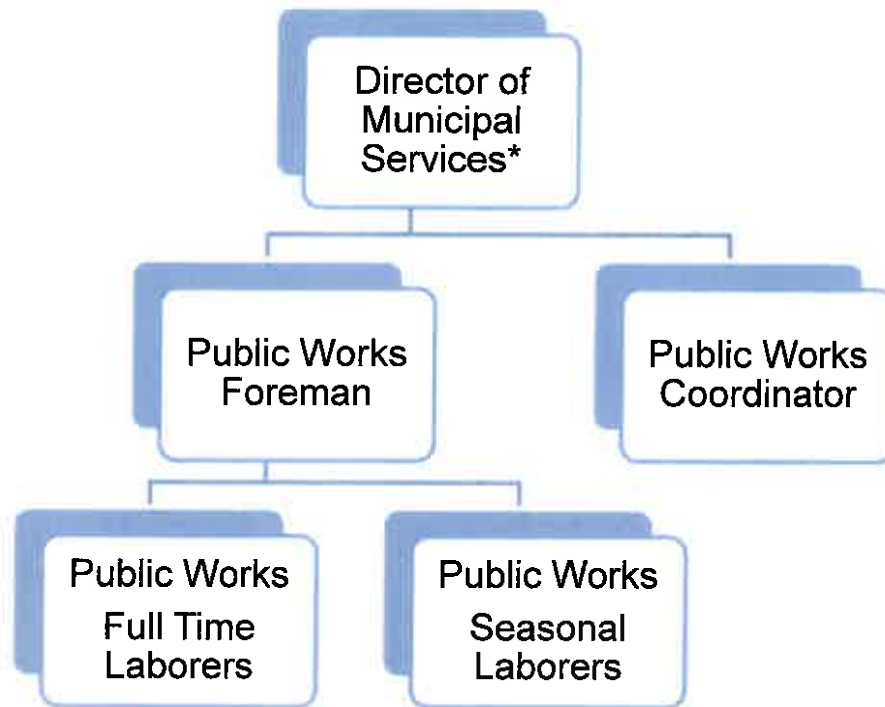
**BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 40-BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,707	1,707	1,783	4.45	76
01-40-400-151	IMRF	20,882	20,882	19,288	(7.63)	(1,594)
01-40-400-161	SOCIAL SECURITY	7,298	7,298	7,623	4.45	325
01-40-400-171	SUI - UNEMPLOYMENT		107	107		107
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	73,517	73,517	75,355	2.50	1,838
01-40-810-102	OVERTIME	15,413	18,000	18,000	16.78	2,587
01-40-810-126	SALARIES - CLERICAL	28,775	28,775	29,598	2.86	823
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	27,975	27,975	29,189	4.34	1,214
01-40-810-144	EMPLOYEE BENEFITS - UNEMPLOYMENT INS	107			(100.00)	(107)
PERSONAL SERVICES		175,674	178,261	180,943	3.00	5,269
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	1,000	1,000	1,000		
01-40-810-301	OFFICE SUPPLIES	750	1,250	1,000	33.33	250
01-40-810-302	PRINTING & PUBLISHING	750	750	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,250	1,000	1,000	(20.00)	(250)
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,175	1,000		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500	500	500		
01-40-810-311	POSTAGE & METER RENT	400	426	400		
01-40-810-345	UNIFORMS	400			(100.00)	(400)
01-40-810-401	OPERATING EQUIPMENT	200	565	565	182.50	365
01-40-810-409	MAINTENANCE - VEHICLES	1,000	2,500	2,000	100.00	1,000
GENERAL MANAGEMENT		7,250	9,166	8,215	13.31	965
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE	450	2,503	786	74.67	336
01-40-815-267	DOCUMENT STORAGE/SCANNING			5,300		5,300
01-40-815-305	EDP PERSONNEL TRAINING	1,350	1,450	2,600	92.59	1,250
01-40-815-306	CONSULTING SERVICES	750			(100.00)	(750)
01-40-815-401	EDP OPERATING EQUIPMENT	2,400			(100.00)	(2,400)
DATA PROCESSING		4,950	3,953	8,686	75.47	3,736
CAPITAL IMPROVEMENTS						
01-40-835-611	FURNITURE & OFFICE EQUIPMENT		700			
CAPITAL IMPROVEMENTS			700			
ENGINEERING						
01-40-820-245	FEES - ENGINEERING	4,000	2,000	2,500	(37.50)	(1,500)
01-40-820-246	FEES - DRAINAGE ENGINEER	6,000	6,848	6,000		
01-40-820-247	REIMB EXP - ENGINEERING	500	500	500		
01-40-820-254	PLAN REVIEW - ENGINEER	5,000	5,000	5,000		
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000	5,000	5,000		
01-40-820-258	PLAN REVIEW - BUILDING CODE	30,000	95,000	50,000	66.67	20,000
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	12,500	19,000	15,000	20.00	2,500
ENGINEERING		63,000	133,348	84,000	33.33	21,000
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	30,000	35,000	35,000	16.67	5,000
01-40-830-115	PLUMBING INSPECTION	6,000	7,200	7,000	16.67	1,000
01-40-830-117	ELEVATOR INSPECTION	7,000	8,000	8,000	14.29	1,000
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000	4,000	4,000		
INSPECTION		47,000	54,200	54,000	14.89	7,000
Totals for dept 40-BUILDING & ZONING DEPARTMENT		297,874	379,628	335,844	12.75	37,970

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 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

1. Maintain a financial statement that permits us to continue to operate all Village functions:

- a. The Village has several large water capital improvement projects planned for FY 2017-18, which are expensed in the Water Capital Improvement Fund. The Village plans to fund these projects via a \$400,000 transfer from the Water Fund. Water user charges have been set in the past to provide for both operating and capital expenses in an effort to avoid or minimize the need to issue debt when projects such as these are necessary.
- b. When debt issues in the past were necessary, the Village utilized the most low-cost means available to pay for them; this included a low-interest IEPA loan to fund the re-painting of the Village's standpipe that occurred in FY 2016-17. In FY 2017-18, the Village will begin making payments on the 20-year IEPA loan, which bears interest at 1.86%. \$55,853 has been budgeted for this year's payments.
- c. Additionally, the Water Fund pays a portion of the Series 2015 General Obligation Alternate Revenue Source bonds as part of the bond issue was directly allocable to water projects and thus is being repaid partially with water user charges. \$67,459 is budgeted for the Water Fund's share.

2. Maintain current high level of services in all operating departments:

- a. The Village determined many years ago that purchasing water was preferable to maintaining Village wells for a variety of reasons. The water purchase cost to procure water from Lake Michigan via the DuPage Water Commission represents the largest expense of the Water Fund, at \$1,708,000. Village residents have come to expect this high quality of water and the Village continues to have a goal of participating in this arrangement and maintaining the operating system effectively to support the transmission of the water.

Water Fund

Fiscal Year 2016-17 Goals and Accomplishments

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.

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 2016-17 nine 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 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.

The Village's public works foreman continues to pursue obtaining an IEPA Class "C" water operator's license. However, another public works maintenance worker, Brian Decker, attended a 16-week training course and successfully passed the exam.

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.

A SCADA system upgrade was completed in July 2016 including conversion of the POTS line to cloud VTS (virtual topology system) for \$26,450.

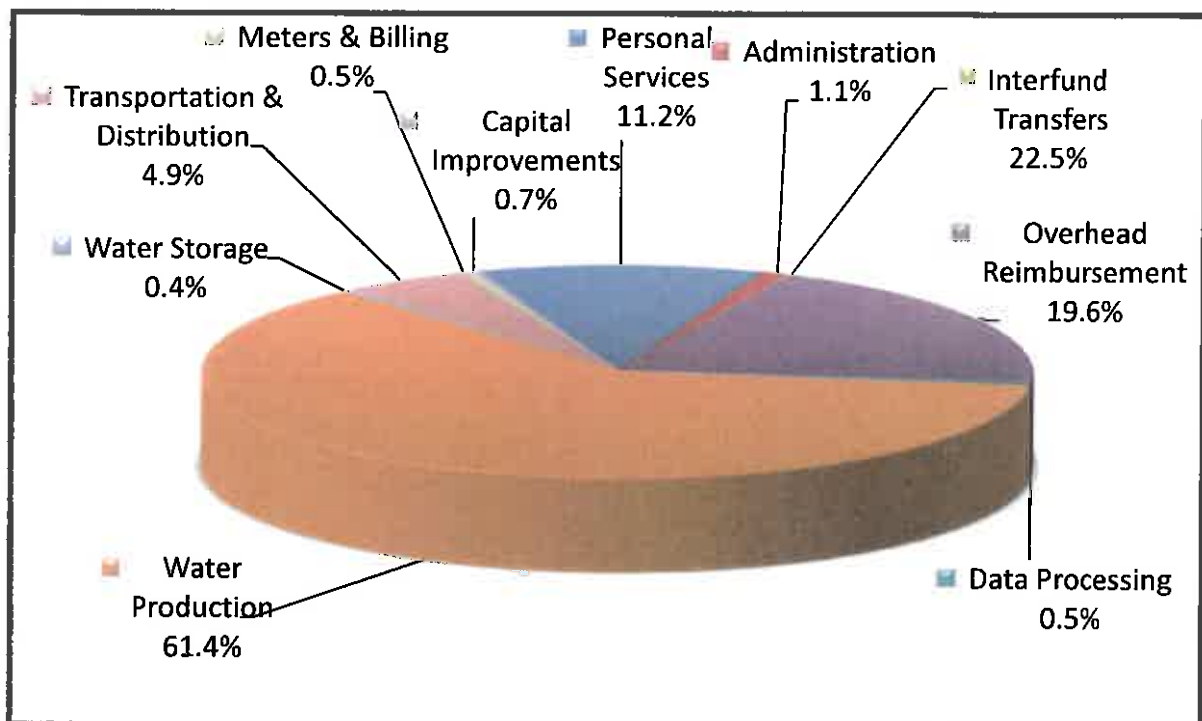
WATER FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Total Net Assets, Beginning	\$ 4,106,261	\$ 4,632,338	\$ 4,763,482	\$ 5,365,222	\$ 5,587,809	\$ 5,934,244	\$ 6,197,936	\$ 6,377,290
Revenues	3,515,338	3,558,600	3,595,232	3,560,900	3,558,600	3,558,600	3,558,600	3,558,600
% change				0.08%	-0.06%	0.00%	0.00%	0.00%
Operating Expenses	2,914,559	2,729,798	2,736,155	2,880,968	2,955,263	3,036,827	3,121,622	3,209,231
Capital Expenses		33,276	110,286	10,000	10,300	10,609	10,927	11,255
Transfers (In)/Out	(254,455)	147,051	147,051	447,345	246,602	247,472	246,696	245,919
Total Expenses/Transfers (In)/Out	2,660,104	2,910,125	2,993,492	3,338,313	3,212,165	3,294,908	3,379,246	3,466,405
% change				14.71%	-3.78%	1.38%	2.56%	2.58%
Net Surplus (Deficit)	855,234	648,475	601,740	222,587	346,435	263,692	179,354	92,195
Net Assets Restated for GASB 68	(198,010)							
Total Net Assets, Ending	\$ 4,763,485	\$ 5,280,813	\$ 5,365,222	\$ 5,587,809	\$ 5,934,244	\$ 6,197,936	\$ 6,377,290	\$ 6,469,485
Cost Per Day to Operate Fund	\$ 7,985	\$ 8,053	\$ 8,086	\$ 8,483	\$ 8,687	\$ 8,910	\$ 9,142	\$ 9,382
Working Capital	1,691,157	2,500,949	2,077,554	2,084,798	2,215,890	2,264,239	2,228,250	2,105,102
Days Operating Expense (Goal = 90)*	212	311	257	246	255	254	244	224

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

Water Fund Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
400	Personal Services	\$ 300,261	\$ 315,834
401	Administration	31,478	29,800
405	Engineering	2,000	3,000
410	Overhead Reimbursement	522,991	553,033
417	Data Processing	29,376	14,234
420	Water Production	1,642,928	1,727,100
425	Water Storage	9,485	10,000
430	Transportation & Distribution	123,250	139,000
435	Meters & Billing	15,000	13,000
440	Capital Improvements	10,000	10,000
449	Debt Service	76,305	75,967
900	Transfers	147,051	447,345
Total	Water Fund	<u>\$ 2,910,125</u>	<u>\$ 3,338,313</u>
Percent Difference			14.71%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 50-WATER DEPARTMENT						
PERSONAL SERVICES						
02-50-400-147	MEDICARE	3,177	3,177	3,400	7.02	223
02-50-400-151	IMRF	36,035	36,035	33,648	(5.62)	(2,387)
02-50-400-161	SOCIAL SECURITY	13,585	13,585	14,539	7.02	954
02-50-400-171	SUI - UNEMPLOYMENT		318	178		178
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	137,419	137,419	150,145	9.26	12,726
02-50-401-102	OVERTIME	32,944	43,000	40,000	21.42	7,056
02-50-401-103	PART TIME - LABOR	25,000	15,000	20,000	(30.07)	(5,000)
02-50-401-126	SALARIES - CLERICAL	23,754	23,754	24,348	2.50	594
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	28,347	28,347	29,576	4.34	1,229
NET OF REVENUES/APPROPRIATIONS - PERSONAL SERVICES		(300,251)	(300,635)	(315,344)	5.19	15,573
ADMINISTRATION						
02-50-401-144	EMPLOYEE BENEFITS - UNEMPLOYMENT INS	178			(100.00)	(173)
02-50-401-201	PHONE - TELEPHONES	9,600	10,850	10,850	13.02	1,250
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000	1,000	1,000		
02-50-401-301	OFFICE SUPPLIES	1,500	1,500	1,500		
02-50-401-302	PRINTING & PUBLISHING	6,000	4,000	4,000	(33.33)	(2,000)
02-50-401-303	FUEL/MILEAGE/WASH	3,500	5,756	5,000	42.86	1,500
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	2,000	1,000	1,250	(37.50)	(750)
02-50-401-306	REIMB PERSONNEL EXPENSES	150	150	150		
02-50-401-307	FEES DUES SUBSCRIPTIONS	550	550	550		
02-50-401-311	POSTAGE & METER RENT	6,500	5,000	5,000	(23.08)	(1,500)
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION		(31,478)	(30,306)	(33,800)	(5.33)	(3,673)
ENGINEERING						
02-50-405-245	FEES - ENGINEERING	2,000	3,000	3,000	50.00	1,000
NET OF REVENUES/APPROPRIATIONS - ENGINEERING		(2,000)	(3,000)	(3,000)	50.00	1,000
TRANSFERS OUT						
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	522,991	522,991	553,033	5.74	30,042
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEME	100,000	100,000	400,000	300.00	300,000
02-50-900-111	TRANSFER TO DEBT SERVICE	31,616	31,616		(100.00)	(31,616)
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	15,435	15,435	47,345	206.74	31,910
NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(570,042)	(670,042)	(1,000,378)	49.30	330,336
DATA PROCESSING						
02-50-417-212	EDP EQUIPMENT/SOFTWARE	750	13,039	1,571	109.47	821
02-50-417-263	EDP LICENSES		4,707	6,363		6,363
02-50-417-267	DOCUMENT STORAGE/SCANNING			5,000		5,000
02-50-417-305	EDP PERSONNEL TRAINING	1,350		1,300	(3.70)	(50)
02-50-417-401	EDP OPERATING EQUIPMENT	4,000			(100.00)	(4,000)
02-50-440-695	EDP	23,276	27,555		(100.00)	(23,276)
NET OF REVENUES/APPROPRIATIONS - DATA PROCESSING		(23,376)	(45,301)	(14,232)	(51.55)	(15,142)
WATER PRODUCTION						
02-50-420-206	ENERGY - ELECTRIC PUMP	12,000	12,000	12,000		
02-50-420-294	LANDSCAPING - WELLS 1 & 3	500	500	500		
02-50-420-297	LANDSCAPING - STANDPIPE	1,000	1,500	1,500	50.00	500
02-50-420-361	CHEMICALS	1,750	850	1,600	(2.57)	(150)
02-50-420-362	SAMPLING ANALYSIS	2,678	1,800	2,500	(8.65)	(173)
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500	1,193	500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500	500	500		
02-50-420-575	PURCHASE OF WATER	1,624,000	1,624,000	1,708,000	5.17	84,000
NET OF REVENUES/APPROPRIATIONS - WATER PRODUCTION		(1,542,928)	(1,542,343)	(3,727,106)	5.12	84,172
WATER STORAGE						
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANCE - L.H	1,500	1,500	1,500		
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EXEC PL	1,000	1,919	1,000		
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMP	1,000	2,246	1,000		
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUM	5,985	7,630	6,500	8.60	515
NET OF REVENUES/APPROPRIATIONS - WATER STORAGE		(3,485)	(12,295)	(10,000)	5.43	515

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
TRANSPORTATION/DISTRIBUTION						
02-50-430-276	LEAK SURVEYS	10,000	7,500	7,500	(25.00)	(2,500)
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENANCE	95,000	150,000	110,000	15.79	15,000
02-50-430-299	LANDSCAPING - OTHER	4,000	4,000	5,000	25.00	1,000
02-50-430-401	OPERATING EQUIPMENT	1,000	750	750	(25.00)	(250)
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	750	750	750		
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	12,500	35,000	15,000	20.00	2,500
NET OF REVENUES/APPROPRIATIONS - TRANSPORTATION/DISTRIBUTION		(12,500)	(128,000)	(139,000)	12.78	15,750
METERS & BILLING						
02-50-435-278	METERS FLOW TESTING	2,000	7,250	2,500	25.00	500
02-50-435-461	NEW METERING EQUIPMENT	7,500	50,000	7,500		
02-50-435-462	METER REPLACEMENT	500	500	500		
02-50-435-463	MAINTENANCE - METER EQUIPMENT	5,000	2,500	2,500	(50.00)	(2,500)
NET OF REVENUES/APPROPRIATIONS - METERS & BILLING		(15,000)	(40,250)	(15,000)	(13.33)	(2,000)
CAPITAL IMPROVEMENTS						
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	10,000	10,000		
NET OF REVENUES/APPROPRIATIONS - CAPITAL IMPROVEMENTS		(10,000)	(10,000)	(10,000)		
OTHER						
02-50-449-102	INTEREST EXPENSE	10,034	10,034	9,828	(2.03)	(206)
02-50-449-104	BOND PRINCIPAL EXPENSE	10,286	10,286	10,286		
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	17,145		17,105	(0.23)	(40)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	38,840		38,748	(0.24)	(92)
NET OF REVENUES/APPROPRIATIONS - OTHER		(76,305)	(10,320)	(75,967)	(0.44)	(338)
TOTAL 50-WATER DEPARTMENT		(2,310,125)	(2,593,422)	(2,334,313)	14.71	428,188

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

A/C 02-00-410-501

FY 2017-18

GL NUMBER	DESCRIPTION	TOTAL 2016-17 ORIGINAL BUDGET	TOTAL 2017-18 REQUESTED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
Fund 01 - GENERAL FUND					
01-05-400-147	EMPLOYEE BENEFITS - MEDICARE	687	805	10%	81
01-05-400-161	SOCIAL SECURITY/FICA	2,939	3,441	10%	344
01-05-410-101	SALARIES PRESIDENT & VILLAGE BOARD	40,200	48,300	10%	4,830
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	10%	720
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	1,300	960	10%	96
01-10-400-147	MEDICARE	3,426	3,500	25%	875
01-10-400-151	IMRF	40,107	36,106	25%	9,027
01-10-400-161	SOCIAL SECURITY	11,715	12,487	25%	3,122
01-10-400-171	SUI - UNEMPLOYMENT	213	213	25%	53
01-10-455-101	SALARIES - MANAGEMENT STAFF	82,929	83,592	25%	20,898
01-10-455-102	OVERTIME	5,000	5,000	25%	1,250
01-10-455-104	PART TIME - CLERICAL	-	-	25%	-
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	65,439	67,075	25%	16,769
01-10-455-107	ADMINISTRATIVE INTERN	10,234	11,232	25%	2,808
01-10-455-126	SALARIES - CLERICAL	72,704	74,496	25%	18,624
01-10-455-131	PERSONNEL RECRUITMENT	550	550	25%	138
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	29,219	33,491	25%	8,373
01-10-455-201	PHONE - TELEPHONES	13,260	20,592	10%	2,059
01-10-455-231	RENT - STORAGE	-	-	10%	-
01-10-455-266	CODIFY ORDINANCES	3,000	3,000	10%	300
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	2,000	10%	200
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	5,116	4,500	10%	450
01-10-455-305	STRATEGIC PLANNING	2,000	2,000	10%	200
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	15,010	13,000	10%	1,300
01-10-455-311	POSTAGE & METER RENT	6,955	6,900	10%	690
01-10-455-315	COPY SERVICE	4,000	6,500	10%	650
01-10-455-355	COMMISSARY PROVISION	1,500	1,000	10%	100
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
01-10-460-213	GIS	-	-	20%	-
01-10-460-225	INTERNET/WEBSITE HOSTING	-	6,305	10%	631
01-10-460-306	CONSULTING SERVICES	-	-	10%	-
01-10-466-228	MAINTENANCE - BUILDING	58,773	55,000	10%	5,500
01-10-466-236	NICOR GAS (835 MIDWAY)	4,000	3,000	10%	300
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000	3,000	10%	300
01-10-466-251	SANITARY (835 MIDWAY)	400	400	10%	40
01-10-466-293	LANDSCAPE - VILLAGE HALL	5,500	4,000	10%	400
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	8,000	6,500	10%	650
01-10-466-385	SANITARY USER CHARGE	200	-	10%	-
01-10-470-239	FEES - VILLAGE ATTORNEY	75,000	80,000	15%	12,000
01-10-471-252	FINANCIAL SERVICES	-	-	10%	-
01-10-471-253	CONSULTING FEES	-	-	25%	-
01-10-475-365	PUBLIC RELATIONS	10,000	5,000	10%	500
01-10-475-366	NEWSLETTER	2,000	1,500	10%	150
01-10-480-272	INSURANCE - IRMA	244,034	243,595	40%	97,438
01-10-485-602	BUILDING IMPROVEMENTS	52,500	294,792	10%	29,479
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500	60,514	20%	12,103
01-25-400-147	MEDICARE	3,253	3,392	25%	848

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

A/C 02-00-410-501

FY 2017-18

GL NUMBER	DESCRIPTION	TOTAL 2016-17 ORIGINAL BUDGET	TOTAL 2017-18 REQUESTED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
01-25-400-151	IMRF	33,171	29,555	25%	7,389
01-25-400-161	SOCIAL SECURITY	13,505	14,443	25%	3,611
01-25-400-171	SUI - UNEMPLOYMENT	274	284	25%	71
01-25-610-101	SALARIES - MANAGEMENT STAFF	125,050	128,177	25%	32,044
01-25-610-102	OVERTIME	1,500	1,500	25%	375
01-25-610-104	PART TIME - CLERICAL	23,911	29,760	25%	7,440
01-25-610-126	SALARIES - CLERICAL	73,904	74,496	25%	18,624
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	26,074	38,964	25%	9,741
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	4,225	1,950	10%	195
01-25-615-212	EDP EQUIPMENT/SOFTWARE	37,505	22,071	25%	5,518
01-25-615-263	EDP LICENSES	500	22,125	25%	5,531
01-25-615-305	EDP PERSONNEL TRAINING	500	2,600	25%	650
01-25-615-306	IT - CONSULTING SERVICES	25,000	25,000	25%	6,250
01-25-620-251	AUDIT SERVICES	25,031	26,639	20%	5,328
01-25-620-252	FINANCIAL SERVICES	4,840	10,337	20%	2,067
01-30-400-147	MEDICARE	38,004	40,338	4%	1,614
01-30-400-151	IMRF	30,848	46,839	4%	1,874
01-30-400-161	SOCIAL SECURITY	12,343	21,353	4%	854
01-30-400-171	SUI - UNEMPLOYMENT	-	2,059	4%	82
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,156,912	2,260,546	4%	90,422
01-30-630-102	OVERTIME	285,000	285,000	4%	11,400
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	23,000	12,000	4%	480
01-30-630-104	PART TIME - CLERICAL	25,202	26,000	4%	1,040
01-30-630-126	SALARIES - CLERICAL	165,880	169,581	4%	6,783
01-30-630-127	OVERTIME - CLERICAL	8,000	9,000	4%	360
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	318,338	350,108	4%	14,004
01-30-630-155	POLICE PENSION	805,810	871,363	4%	34,855
01-35-400-147	MEDICARE	3,125	3,644	0%	-
01-35-400-151	IMRF	36,003	34,717	0%	-
01-35-400-161	SOCIAL SECURITY	12,484	14,229	0%	-
01-35-400-171	SUI - UNEMPLOYMENT	178	178	0%	-
01-35-710-345	UNIFORMS	4,500	6,000	50%	3,000
01-35-715-225	INTERNET/WEBSITE HOSTING	-	1,375	50%	688
01-35-715-305	EDP PERSONNEL TRAINING	-	-	50%	-
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS	8,400	5,000	50%	2,500
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	2,000	50%	1,000
01-35-725-416	ENERGY	-	-	50%	-
01-35-725-417	SANITARY USER CHARGE	200	100	50%	50
01-35-725-418	MAINTENANCE - PW BUILDING	8,500	10,000	50%	5,000
01-35-735-409	MAINTENANCE - VEHICLES	20,000	25,000	50%	12,500
01-35-735-411	MAINTENANCE - EQUIPMENT	4,000	4,000	50%	2,000
TOTAL APPROPRIATIONS		5,280,630	5,861,519		553,033

Hotel/Motel Tax Fund

Fiscal Year 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

- 1. Maintain a financial statement that permits us to continue to operate all Village functions:**
 - a. With the increase in hotel/motel tax rate from 1% to 5% in June 2015, the Village, along with the Hotel/Motel Tax Committee, continue to explore ways to best utilize the additional tax revenue. Currently, the largest expenditure of the fund continues to be advertising.
- 2. Maintain current high level of services in all operating departments:**
 - a. The DuPage Convention and Visitors Bureau (DCVB) has implemented a grant pilot program whereby a new, large group/organization that is determining whether to host an event in the Village may be offered a financial incentive from the DCVB, if necessary, to defray some of the costs of having their event here. The Village has budgeted \$5,000 for this purpose.

Fiscal Year 2016-17 Goals and Accomplishments

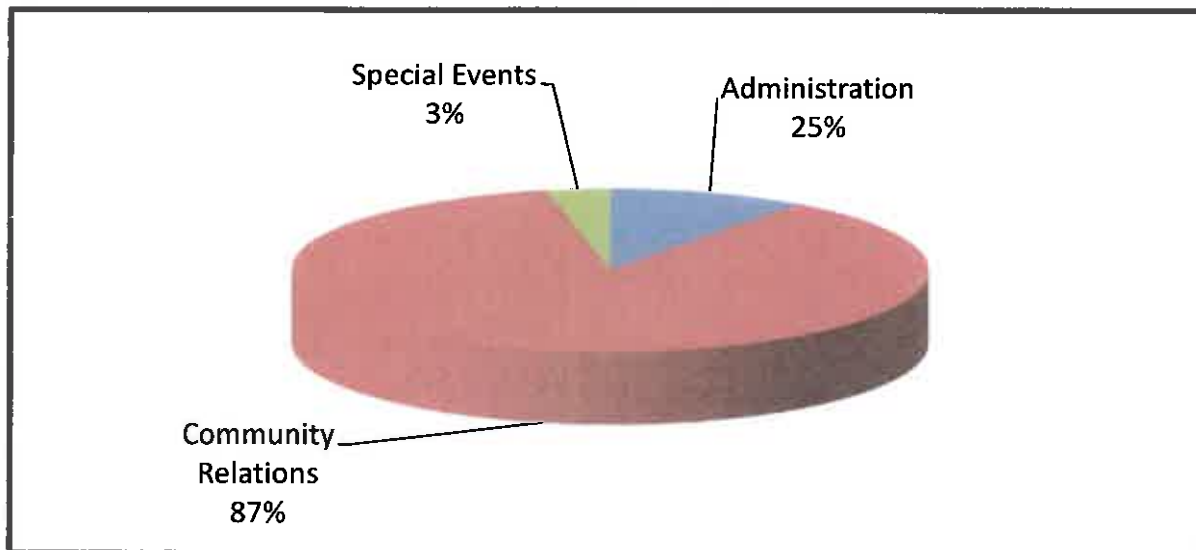
1. Continued advertising campaign including brochures, trade shows, the internet and promotional advertisements. There were several advertising campaigns completed throughout the year in cooperation with the DuPage Convention and Visitors Bureau at a cost of \$105,000.
2. Launched the first ever Hotel/Motel Summer Trolley Service to transport hotel guests around the Village to select dining and shopping destinations. Roughly half of the \$60,000 budget was spent on the program.
3. Enhanced the appearance of the Village through various landscape beautification projects. The entrance to the frontage road where three of the four hotels are located was rebricked and planted with various perennials. In addition, the Village purchased flower filled urns for each hotel to be placed outside their entrances.
4. Host the annual "Wine and Dine Intelligently" program for businesses in the Village serving alcohol. Due to lack of response, the program was not held.
5. Continue development of Willowbrook hotel/motel web site and make ongoing improvements to the new Willowbrook mobile phone app. The Village continues to host the app and update as needed.
6. Provide support and funding for the Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs. In June 2017, the Village once again participated in the annual Business Expo through the Chamber of Commerce to promote Village services and tourism.

HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ 496	\$ 108,120	\$ 146,100	\$ 221,668	\$ 320,118	\$ 416,869	\$ 511,824	\$ 604,882
Revenues	228,353	243,030	243,300	232,615	234,941	237,291	239,663	242,060
% change				-4.29%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	82,749	188,799	167,732	134,165	138,190	142,336	146,606	151,004
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	82,749	188,799	167,732	134,165	138,190	142,336	146,606	151,004
% change				-28.94%	3.00%	3.00%	3.00%	3.00%
Net Surplus (Deficit)	145,604	54,231	75,568	98,450	96,751	94,955	93,058	91,056
Ending Fund Balance	\$ 146,100	\$ 162,351	\$ 221,668	\$ 320,118	\$ 416,869	\$ 511,824	\$ 604,882	\$ 695,938

Hotel Motel Tax Fund Fiscal Year 2017-18

Program	Description	FY 2016-17 <u>Budget</u>	FY 2017-18 <u>Budget</u>
401	Administration	\$ 13,299	\$ 13,475
435	Community Relations	171,000	116,190
436	Special Events	4,500	4,500
449	Contingencies	<u> </u>	<u> </u>
Total		<u>\$ 188,799</u>	<u>\$ 134,165</u>
Percent Difference			-28.94%



**BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 53-HOTEL/MOTEL						
ADMINISTRATION						
03-53-401-307	FEES DUES SUBSCRIPTIONS	12,150	12,150	12,000	(1.23)	(150)
03-53-401-311	POSTAGE & METER RENT	125	250	250	100.00	125
03-53-435-302	PRINTING & PUBLISHING		68	100		100
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,024	1,075	1,125	9.86	101
NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION		(13,298)	(13,543)	(13,475)	1.32	176
COMMUNITY RELATIONS						
03-53-435-308	GRANT PILOT PROGRAM	5,000		5,000		
03-53-435-316	LANDSCAPE BEAUTIFICATION	3,000	17,475	8,190	173.00	5,190
03-53-435-317	ADVERTISING	100,000	100,000	100,000		
03-53-435-319	CHAMBER DIRECTORY	3,000	3,000	3,000		
03-53-435-320	TRANSPORTATION	60,000	31,214		(100.00)	(60,000)
NET OF REVENUES/APPROPRIATIONS - COMMUNITY RELATIONS		(171,000)	(161,489)	(116,190)	(32.05)	(54,810)
SPECIAL EVENTS						
03-53-436-378	WINE & DINE INTELLIGENTLY	2,000		2,000		
03-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500	2,500	2,500		
NET OF REVENUES/APPROPRIATIONS - SPECIAL EVENTS		(4,500)	(2,500)	(4,500)		
TOTAL 53-HOTEL/MOTEL		(188,799)	(167,732)	(134,155)	(28.94)	(54,634)

Motor Fuel Tax (MFT) Fund

Fiscal Year 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

Maintain a financial statement that permits us to continue to operate all Village functions and maintain current high level of services in all operating departments:

The 2017 MFT Roadway Maintenance Program will include the resurfacing of 1.14 miles of roadways located within the northeast 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 program has been designed to utilize the amount of revenues estimated to be received by the time the program commences in summer 2017, which is \$217,950.

Motor Fuel Tax Fund

Fiscal Year 2016-17 Goals and Accomplishments

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.

The 2016 MFT Roadway Maintenance Program included the resurfacing of approximately 1.47 miles of roadways, replacement of defective concrete curb and gutter and sidewalk, and full-depth patching. The contract was awarded to the low bidder on July 11, 2016 and the project was completed by October 10, 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.

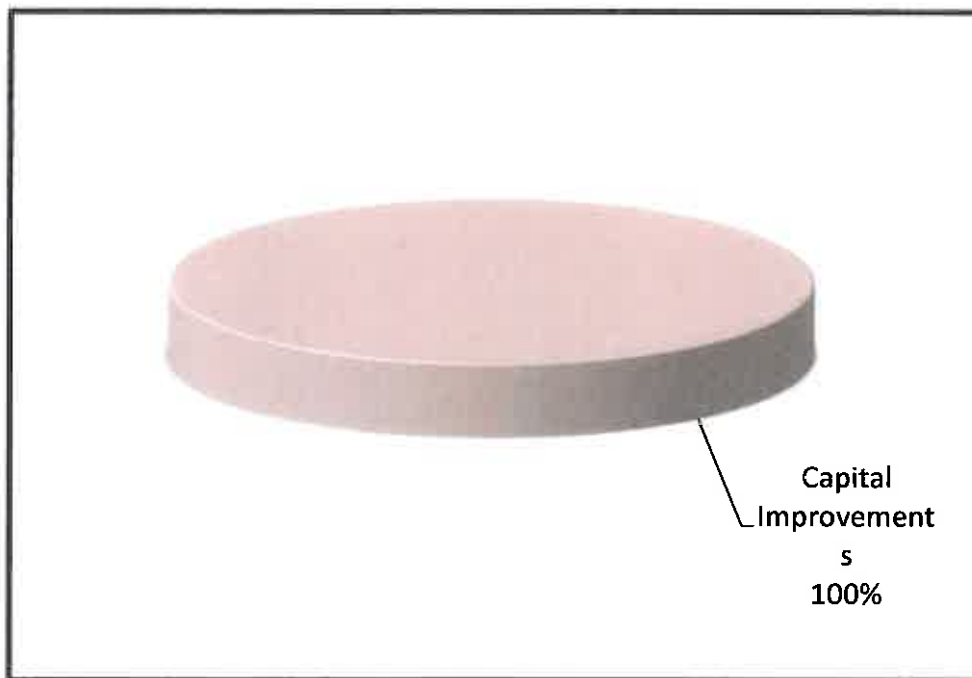
The Village spent \$131,010 on the Clarendon Hills Road project to complete this overlay in addition to the normal annual MFT Roadway Maintenance Program.

MFT FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ 407,614	\$ 442,033	\$ 441,653	\$ 201,048	\$ 203,503	\$ 176,112	\$ 150,947	\$ 128,031
Revenues	218,894	221,336	219,575	220,405	222,609	224,835	227,083	229,354
% change				-0.42%	1.00%	1.00%	1.00%	1.00%
Operating Expenses								
Capital Expenses	184,855	412,154	460,180	217,950	250,000	250,000	250,000	250,000
Total Expenses	184,855	412,154	460,180	217,950	250,000	250,000	250,000	250,000
% change				-47.12%	14.71%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	34,039	(190,818)	(240,605)	2,455	(27,391)	(25,165)	(22,917)	(20,646)
Ending Fund Balance	\$ 441,653	\$ 251,215	\$ 201,048	\$ 203,503	\$ 176,112	\$ 150,947	\$ 128,031	\$ 107,385

Motor Fuel Tax Fund Fiscal Year 2017-18

<u>Program</u>	<u>Description</u>	<u>FY 2016-17 Budget</u>	<u>FY 2017-18 Budget</u>
401	Pavement Markings	\$ -	\$ -
405	Road Signs	-	-
410	Snow Removal	-	-
415	Street Lighting	-	-
420	Traffic Signals	-	-
425	Street Maintenance	-	-
430	Capital Improvements	412,154	217,950
439	Contingencies	-	-
Total	Motor Fuel Tax Fund	<u>\$ 412,154</u>	<u>\$ 217,950</u>
	Percent Difference		-47.12%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18

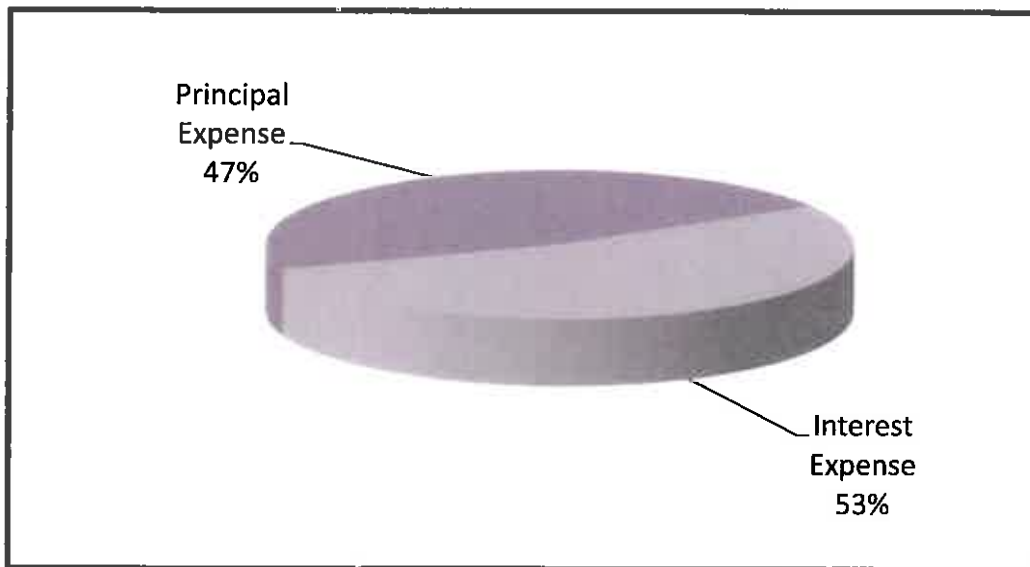
GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 56-MOTOR FUEL TAX						
CAPITAL IMPROVEMENTS						
04-56-430-684	STREET MAINTENANCE CONTRACT	248,392	287,640	217,950	(12.56)	(30,842)
04-56-430-685	LAFO PROJECT	163,762	172,540		(100.00)	(163,762)
NET OF REVENUES/APPROPRIATIONS - CAPITAL IMPROVEMENTS		(412,154)	(460,180)	(217,950)	(57.12)	(196,204)
TOTAL 56-MOTOR FUEL TAX		(412,154)	(460,180)	(217,950)	(57.12)	(196,204)

SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ 1,830	\$ 5,097	\$ 5,096	\$ 5,401	\$ 5,501	\$ 5,526	\$ 5,551	\$ 5,576
Revenues	325,581	319,520	319,790	321,325	322,250	322,490	321,950	320,610
% change				0.56%	0.29%	0.07%	-0.17%	-0.42%
Operating Expenses	322,315	319,485	319,485	321,225	322,225	322,465	321,925	320,585
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	322,315	319,485	319,485	321,225	322,225	322,465	321,925	320,585
% change				0.54%	0.31%	0.07%	-0.17%	-0.42%
Net Surplus (Deficit)	3,266	35	305	100	25	25	25	25
Ending Fund Balance	\$ 5,096	\$ 5,132	\$ 5,401	\$ 5,501	\$ 5,526	\$ 5,551	\$ 5,576	\$ 5,601

SSA Bond & Interest Fund Fiscal Year 2017-18

Program	Description	FY 2016-17 <u>Budget</u>	FY 2017-18 <u>Budget</u>
550-401	Principal Expense	\$ 140,000	\$ 150,000
550-402	Interest Expense	<u>179,485</u>	<u>171,225</u>
Total		<u>\$ 319,485</u>	<u>\$ 321,225</u>
		Percent Difference	0.54%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 60-SSA BOND						
DEBT SERVICE						
06-60-550-401	BOND PRINCIPAL EXPENSE	140,000	140,000	150,000	7.14	10,000
06-60-550-402	BOND INTEREST EXPENSE	179,485	179,485	171,225	(4.50)	(8,260)
NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE		(319,485)	(319,485)	(321,225)	0.54	1,740
TOTAL 60-SSA BOND		(319,485)	(319,485)	(321,225)	0.54	1,740

Water Capital Improvements Fund

FY 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

1. Maintain a financial statement that permits us to continue to operate all Village functions:

- a. 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 the Village Hall complex site, 7760 Quincy Street. The estimated cost of this project is \$524,700. The Village, due to a conscientious build-up of reserves, is able to fund this project through a transfer from the Water Fund, rather than obtaining outside financing.
- b. In an effort to proactively replace aging watermain and thus save future dollars on costly overtime and re-mobilization when breaks occur, the Village has decided to conduct a watermain lining project along 75th Street. A portion of the main is in disrepair and dire need of replacement, and to save future costs the Village plans to extend the repair further along the street that, while not immediately necessary, will likely need replacement in the next one to two years. As the Village is financially able to complete the replacement now, it will be done as one project to achieve cost savings.

Water Capital Improvements Fund

FY 2016-17 Goals and Accomplishments

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.

The project was publicly bid with the low bid submitted by Am-Coat Painting, Inc, in the amount of \$931,460. The contractor substantively completed this project by August 2017. The project was funded by proceeds from a low interest IEPA 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.

The Village retained the services of Christopher B. Burke Engineering to draft the bidding documents and oversee the project. The project was publicly bid with Tecorp Inc. being the successful bidder, and the re-painting began in mid-April 2017.

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.

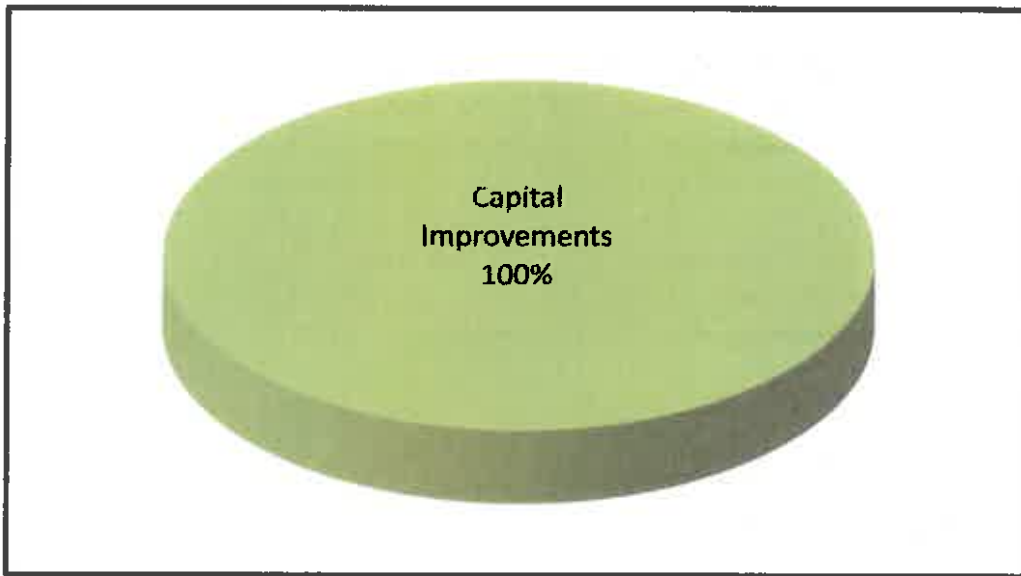
The Ridgemoor West project near Willow Lane and Stough Street was completed in June 2016.

**WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST**

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ 691,053	\$ 377,165	\$ 379,938	\$ 393,302	\$ 24,802	\$ 175,002	\$ 325,202	\$ 475,402
Revenues	100,497	1,031,510	1,030,060	400,100	200,200	200,200	200,200	200,200
% change				-61.21%	-49.96%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	411,612	1,008,525	1,016,696	768,600	50,000	50,000	50,000	50,000
Total Expenses	411,612	1,008,525	1,016,696	768,600	50,000	50,000	50,000	50,000
% change				-23.79%	-93.45%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(311,115)	22,985	13,364	(368,500)	150,200	150,200	150,200	150,200
Ending Fund Balance	\$ 379,938	\$ 400,150	\$ 393,302	\$ 24,802	\$ 175,002	\$ 325,202	\$ 475,402	\$ 625,602

Water Capital Improvements Fund Fiscal Year 2017-18

Program	Description	FY 2016-17 <u>Budget</u>	FY 2017-18 <u>Budget</u>
405	Contractual Services	\$ -	\$ -
410	Interfund Transfers	-	-
440	Capital Improvements	<u>1,008,525</u>	<u>768,600</u>
Total		<u>\$ 1,008,525</u>	<u>\$ 768,600</u>
		Percent Difference	-23.79%



**BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 65-WATER CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	20,765	21,300	238,900	1,050.49	218,135
09-65-440-602	MTU REPLACEMENT		13,636	5,000		5,000
09-65-440-603	VALVE INSERTION PROGRAM	6,000			(100.00)	(6,000)
09-65-440-604	WATER TANK REPAIRS	981,760	981,760	524,700	(46.56)	(457,060)
NET OF REVENUES/APPROPRIATIONS - CAPITAL IMPROVEMENTS		(1,008,525)	(1,016,626)	(768,600)	(23.79)	(239,925)
TOTAL 65-WATER CAPITAL IMPROVEMENTS		(1,008,525)	(1,016,626)	(768,600)	(23.79)	(239,925)

Capital Projects Fund

Fiscal Year 2017-18 Goals and Objectives

The Capital Projects Fund spent down its existing fund balance in FY 2016-17. For FY 2017-18, no projects are contemplated, however deferred grant revenue of \$11,000 remains in the fund related to a prior grant award for a project that was subsequently deemed unnecessary and was not completed. The Village is awaiting permission from the State of Illinois to apply the unused grant to another project. A future budget may include expenditures to exhaust those funds.

Fiscal Year 2016-17 Goals and Accomplishments

The FY 2016-17 Capital Projects Fund included approximately \$86,000 in funding earmarked to be used to complete an intersection improvement project located at Clarendon Hills Road & 67th Street. The project was completed by the Village's 2016 MFT road contractor, Crowley-Sheppard Asphalt, Inc., and included 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.

CAPITAL PROJECTS FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ 86,281	\$ 85,488	\$ 85,492	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues	3,825	10	8	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	4,614	85,498	85,500	-	-	-	-	-
Total Expenses	4,614	85,498	85,500	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(789)	(85,488)	(85,492)	-	-	-	-	-
Ending Fund Balance	\$ 85,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Projects Fund **Fiscal Year 2017-18**

Program	Description	FY 2016-17 <u>Budget</u>	FY 2016-17 <u>Budget</u>
540	Traffic Improvements	\$ 85,500	\$ -
545	Bond Issuance Costs	800	-
550	Debt Service/Principal	-	-
550	Debt Service/Interest	-	-
		<hr/>	<hr/>
Total		\$ 86,300	\$ -
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	Percent Difference		-100.00%

**BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18**

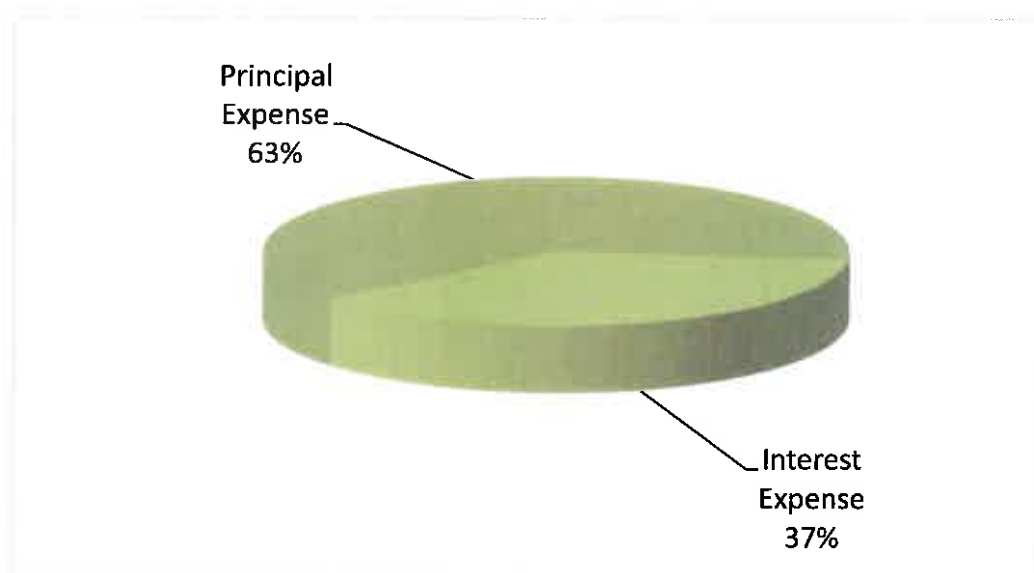
GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Fund 10 - CAPITAL PROJECT FUND						
Dept 00-NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
10-00-320-108	INTEREST INCOME		171			
NET OF REVENUES/APPROPRIATIONS - NON-OPERATING REVENUE			171			
NET OF REVENUES/APPROPRIATIONS - 00-NON-DEPARTMENTAL			171			
Dept 68-CAPITAL PROJECTS						
CAPITAL IMPROVEMENTS						
10-68-540-423	TRAFFIC IMPROVEMENTS	85,500	85,500		(100.00)	(85,500)
NET OF REVENUES/APPROPRIATIONS - CAPITAL IMPROVEMENTS			(85,500)		(100.00)	(85,500)
NET OF REVENUES/APPROPRIATIONS - 68-CAPITAL PROJECTS			(85,500)		(100.00)	(85,500)

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ 1,124	\$ 321	\$ (22)	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111
Revenues/Transfers In	210,351	326,030	326,163	325,136	325,528	326,344	326,546	326,657
% change				-0.27%	0.12%	0.25%	0.06%	0.03%
Operating Expenses (Debt Service)	211,497	326,880	326,030	325,136	325,528	326,344	326,546	326,657
% change				-0.53%	0.12%	0.25%	0.06%	0.03%
Net Surplus (Deficit)	(1,146)	(850)	133	-	-	-	-	-
Ending Fund Balance	\$ (22)	\$ (529)	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111

Debt Service Fund Fiscal Year 2017-18

Program	Description	FY 2016-17 <u>Budget</u>	FY 2017-18 <u>Budget</u>
550 - 401	Principal Expense	\$ 199,714	\$ 204,714
550 - 402	Interest Expense	126,316	120,422
550 - 404	Bond Costs	<u>850</u>	<u>-</u>
Total		<u>\$ 326,880</u>	<u>\$ 325,136</u>
		Percent Difference	-0.53%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18

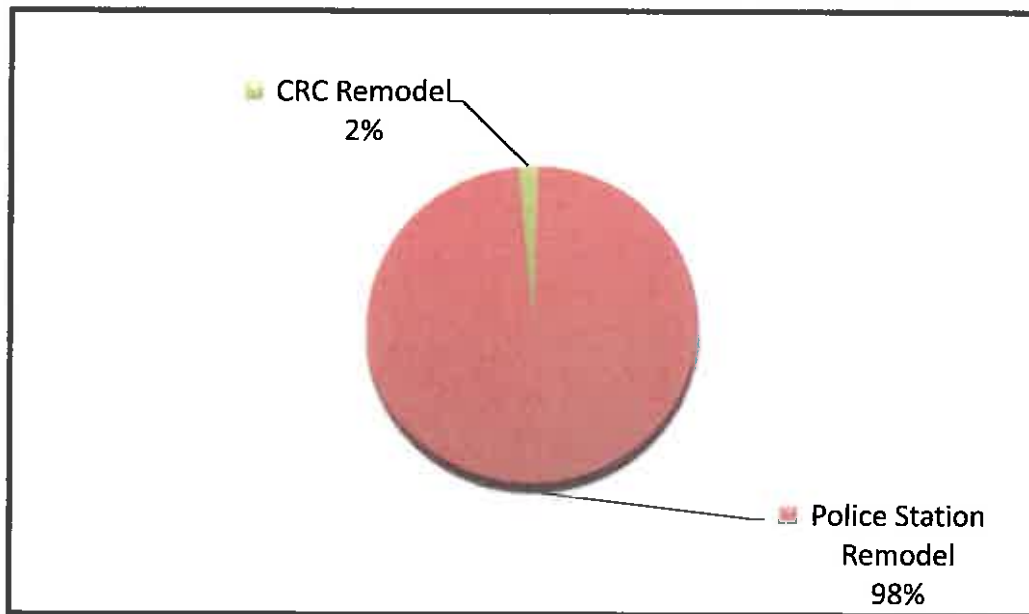
GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 70-DEBT SERVICE FUND						
DEBT SERVICE						
11-70-550-401	BOND PRINCIPAL EXPENSE	199,714	199,714	204,714	2.50	5,000
11-70-550-402	BOND INTEREST EXPENSE	126,316	126,316	120,422	(1.67)	(5,894)
11-70-550-404	BOND ISSUANCE COSTS	850			(100.00)	(850)
NET OF REVENUES/APPROPRIATIONS - DEBT SERVICE		(326,340)	(326,000)	(323,136)	(0.53)	(1,744)
TOTAL 70-DEBT SERVICE FUND		(326,340)	(326,000)	(323,136)	(0.53)	(1,744)

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$3,088,999	\$ 3,060,876	\$ 2,975,189	\$ 248,217	\$ 656	\$ 756	\$ 856	\$ 956
Revenues	114,931	25,500	12,177	851,000	100	100	100	100
% change				3237.25%	-99.99%	0.00%	0.00%	0.00%
Operating Expenses				-				
Capital Expenses	228,741	3,085,000	2,739,149	1,098,561	-	-		
Total Expenses	228,741	3,085,000	2,739,149	1,098,561			-	-
% change				-94.35%	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!
Net Surplus (Deficit)	(113,810)	(3,059,500)	(2,726,972)	(247,561)	100	100	100	100
Ending Fund Balance	\$2,975,189	\$ 1,376	\$ 248,217	\$ 656	\$ 756	\$ 856	\$ 956	\$ 1,056

Land Acquisition, Facility Expansion & Renovation Fund Fiscal Year 2017-18

Program	Description	FY 2016-17 <u>Budget</u>	FY 2017-18 <u>Budget</u>
920	Engineering	\$ -	\$ -
930-411	Police Station Remodel	3,060,000	1,078,561
930-412	CRC Remodel	25,000	20,000
930	Park Improvements/Facilities	-	-
Total		<u>\$ 3,085,000</u>	<u>\$ 1,098,561</u>
			-64.39%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 75-LAND ACQUISITION/EXPANSION/RENOVATION						
CAPITAL IMPROVEMENTS						
14-75-930-411	POLICE DEPT REMODEL (7760 QUINCY)	3,060,000	2,739,149	1,078,561	(54.75)	(1,931,439)
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	25,000		20,000	(20.00)	(5,000)
NET OF REVENUES/APPROPRIATIONS - CAPITAL IMPROVEMENTS		(3,035,000)	(2,739,149)	(1,098,561)	(61.57)	(1,930,412)
TOTAL 75-LAND ACQUISITION/EXPANSION/RENOVATION		(3,035,000)	(2,739,149)	(1,098,561)	(61.57)	(1,930,412)

Route 83/Plainfield Road Business District Tax Fund

Fiscal Year 2017-18 Goals and Objectives

The broad goals noted in the Organizational Goals and Long Term Financial Overview are addressed on a departmental level by the following activities:

Maintain a financial statement that permits us to continue to operate all Village functions:

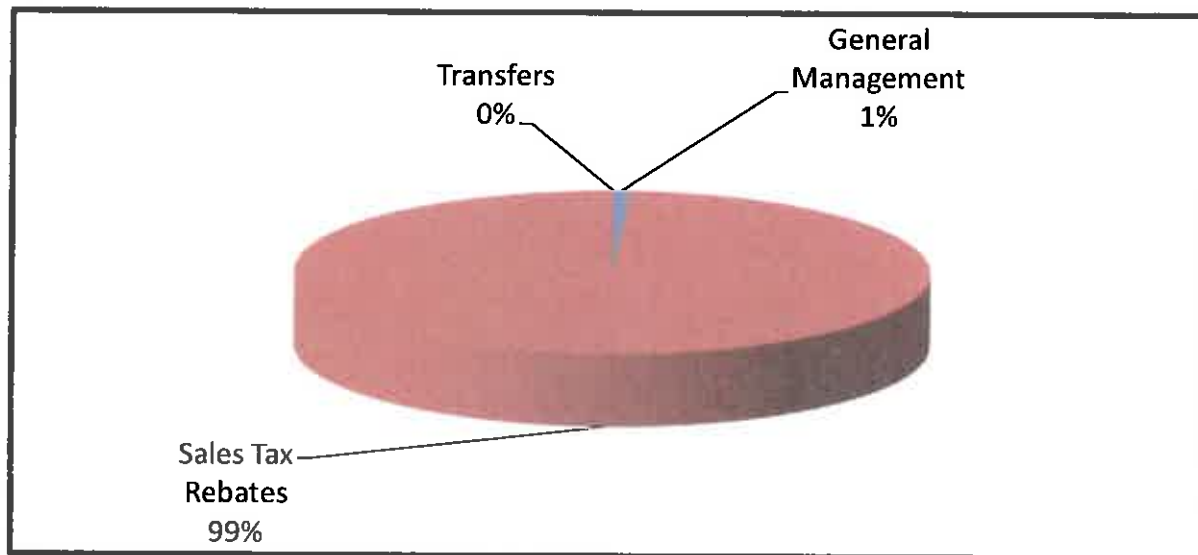
This fund was established in FY 2016-17 with the creation of the Village's first business district, which encompasses two shopping centers along Route 83, north and south of Plainfield Road. Along with the creation of the district, the Village adopted a 1.0% business district sales tax that is imposed only on businesses within the district. The sales taxes collected are restricted to expenditures that benefit only the business district area. Permitted uses that are budgeted in FY 2017-18 include legal fees, consultant fees and potential sales tax rebates to help spur development in the district. Expenditures will only be incurred to the extent the district sales taxes are received in order to achieve a balanced budget.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2017-18
CURRENT YEAR AND 5 YEAR FORECAST

	FY 15-16 Actual	FY 16-17 Budget	FY 16-17 Projected	Year 1 FY 17-18 Proposed	Year 2 FY 18-19 Proposed	Year 3 FY 19-20 Proposed	Year 4 FY 20-21 Proposed	Year 5 FY 21-22 Proposed
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ 9,835	\$ 9,835	\$ 9,835	\$ 9,835	\$ 9,835
Revenues			75,000	518,650	518,650	518,650	518,650	518,650
% change				#DIV/0!	0.00%	0.00%	0.00%	0.00%
Operating Expenses				-				
Capital Expenses			65,165	518,650	518,650	518,650	518,650	518,650
Total Expenses			65,165	518,650	518,650	518,650	518,650	518,650
% change				#DIV/0!	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)			9,835	-				
Ending Fund Balance	\$ -	\$ -	\$ 9,835	\$ 9,835	\$ 9,835	\$ 9,835	\$ 9,835	\$ 9,835

**Rt. 83/Plainfield Road Business District Tax Fund
Fiscal Year 2017-18**

Program	Description	FY 2016-17 <u>Budget</u>	FY 2017-18 <u>Budget</u>
401/510	General Management	\$ -	\$ 4,250
455	Sales Tax Rebates	-	514,400
900	Transfers	-	-
Total		<u>\$ -</u>	<u>\$ 518,650</u>
Percent Difference		#DIV/0!	



**BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2017/18**

GL NUMBER	DESCRIPTION	2016-17 ORIGINAL BUDGET	2016-17 PROJECTED ACTIVITY	2017-18 APPROVED BUDGET	2017-18 APPROVED % CHANGE	2017-18 APPROVED AMT CHANGE
Dept 15-PLANNING & ECONOMIC DEVELOPMENT						
ADMINISTRATION						
15-15-401-242	LEGAL FEES		13,587	1,750		1,750
	NET OF REVENUES/APPROPRIATIONS - ADMINISTRATION		(13,587)	(1,750)		1,750
ENGINEERING						
15-15-401-205	ENGINEERING		1,495			
	NET OF REVENUES/APPROPRIATIONS - ENGINEERING		(1,495)			
TRANSFERS OUT						
15-15-900-101	TRANSFER TO GENERAL		20,415			
	NET OF REVENUES/APPROPRIATIONS - TRANSFERS OUT		(20,415)			
GENERAL MANAGEMENT						
15-15-455-513	SALES TAX REBATE- TOWN CENTER			514,400		514,400
15-15-510-232	CONSULTANTS-DESIGN & OTHER		28,450	2,500		2,500
15-15-510-302	PRINTING & PUBLISHING		1,218			
	NET OF REVENUES/APPROPRIATIONS - GENERAL MANAGEMENT		(29,668)	(516,900)		516,900
TOTAL 15-PLANNING & ECONOMIC DEVELOPMENT			(65,167)	(518,650)		518,650

CAPITAL BUDGET



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET SUMMARY

THE PROCESS

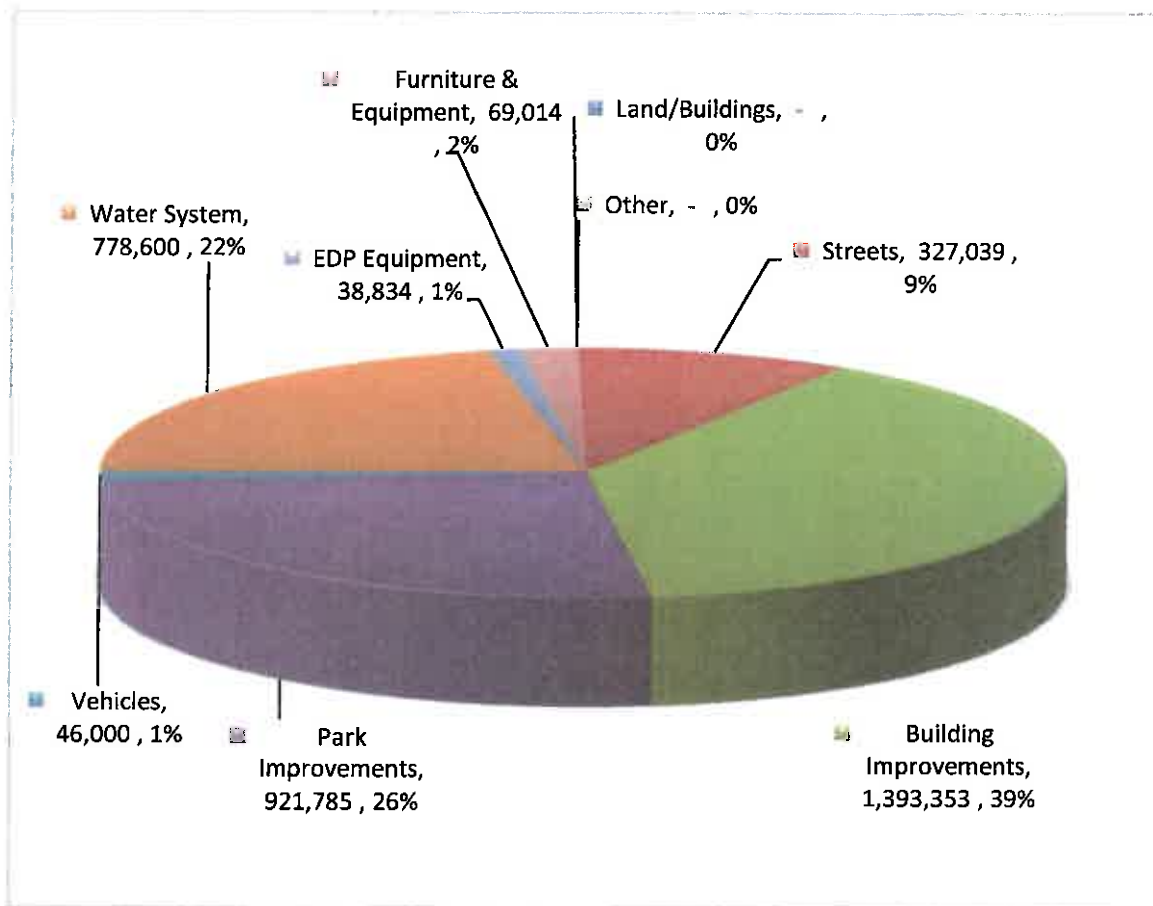
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan, a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues 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 2017-18 operating budget. The parks Master Plan itself is also budgeted to be updated in FY 2017-18.

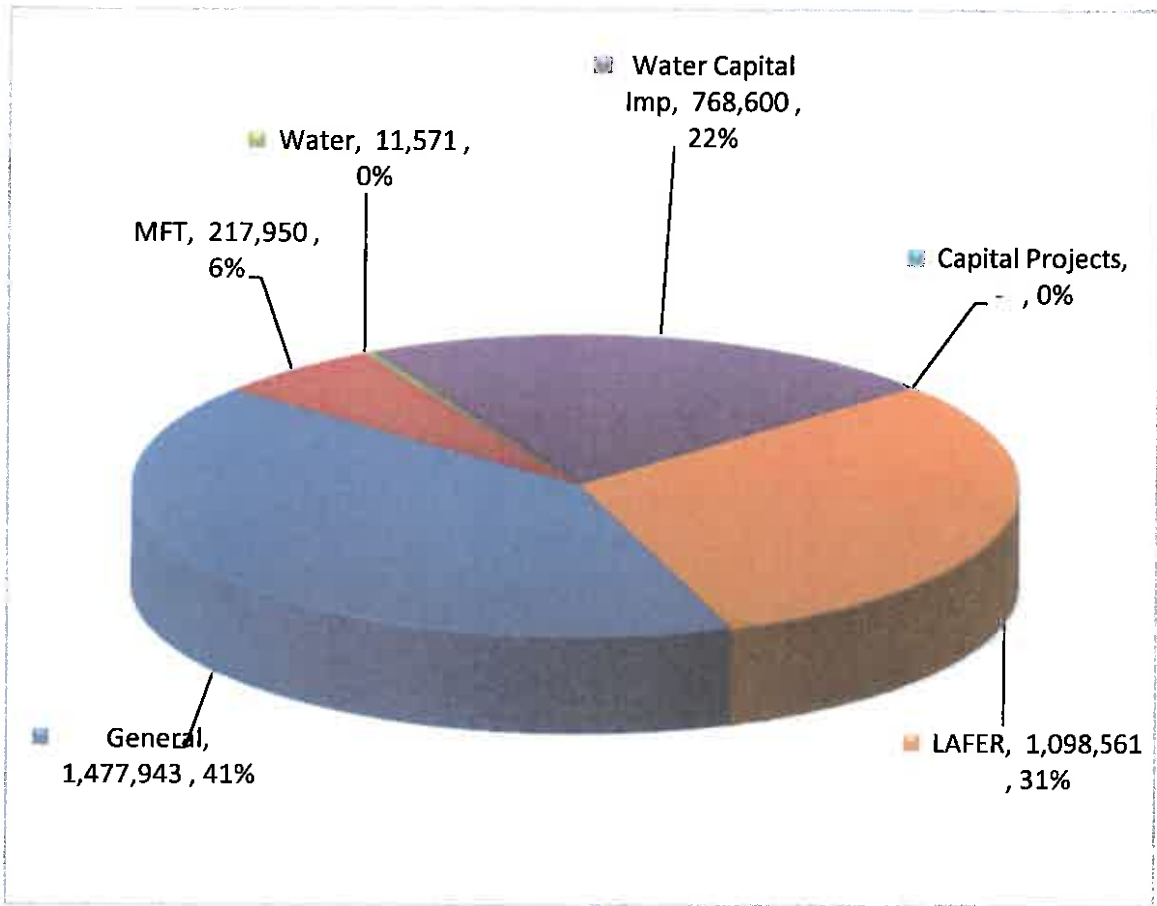
For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. Typically, vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are capital items.

**CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2017-18**



<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>PERCENT</u>
LAND/BUILDINGS	\$0	0%
STREETS	\$327,039	9.1%
BUILDING IMPROVEMENTS	\$1,393,353	39.0%
PARK IMPROVEMENTS	\$921,785	25.8%
VEHICLES	\$46,000	1.3%
WATER DIST. SYSTEM	\$778,600	21.8%
EDP EQUIPMENT	\$38,834	1.1%
FURNITURE & EQUIPMENT	\$69,014	1.9%
OTHER	\$0	0%
TOTAL	\$3,574,625	100%

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2017-18**



<u>FUND</u>	<u>AMOUNT</u>	<u>PERCENT</u>
GENERAL FUND	\$1,477,943	41.4%
MOTOR FUEL TAX FUND	\$217,950	6.1%
WATER FUND	\$11,571	0.3%
WATER CAP IMPROV FUND	\$768,600	21.5%
CAPITAL PROJECTS FUND	\$0	0%
LAND ACQ, FAC EXP & REN	\$1,098,561	30.7%
TOTAL	\$3,574,625	100%

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 ESTIMATED ACTUAL	FY 17-18 PROPOSED BUDGET
<u>General Corporate Fund</u>						
Village Board & Clerk - Capital Improvements						
01-05-425-611	Furniture & Office Equipment	3,586	-	-	51	-
01-05-425-641	EDP Equipment	1,029	-	-	-	-
* TOTAL	Capital Expenditures	4,615	-	-	51	-
Administration - Capital Improvements						
01-10-460-212	EDP Equipment/Software	-	-	-	5,201	2,619
01-10-485-602	Building Improvements	672	-	-	52,500	294,792
01-10-485-611	Furniture & Office Equipment	-	-	16,777	70	60,514
01-10-485-625	Vehicles - New & Other	-	-	-	-	-
01-10-485-641	EDP Equipment	96,914	24,523	14,496	-	-
01-10-485-642	PEG Channel Equipment	-	-	-	-	8,000
01-10-485-643	9/11 Artifact	-	-	1,373	20,000	-
01-10-485-651	Land Acquisition	-	-	-	-	-
* TOTAL	Capital Expenditures	97,586	24,523	32,646	77,771	365,925
Planning & Development - Capital Improvements						
01-15-515-212	EDP Equipment/Software	-	-	-	-	786
01-15-540-641	EDP New Equipment	496	496	-	-	-
* TOTAL	Capital Expenditures	496	496	-	-	786
Parks & Recreation - Capital Improvements						
01-20-555-212	EDP Equipment/Software	-	-	-	-	524
01-20-590-521	ADA Park Improvements	17,474	2,400	3,360	-	113,785
01-20-595-641	EDP Equipment	331	331	-	-	-
01-20-595-643	Pond Improvements	-	-	-	-	-
01-20-595-691	Recreation Equipment	-	-	-	-	-
01-20-595-692	Landscaping	-	-	-	-	-
01-20-595-693	Court Improvements	-	-	-	-	500
01-20-595-694	Maintenance Equipment	-	-	-	-	-
01-20-595-695	Park Improvements-Neighborhood Parks	3,400	46,649	661	85,960	807,500
01-20-595-696	Community Park Development	-	-	-	-	-
* TOTAL	Capital Expenditures	21,205	49,380	4,021	85,960	922,309
Finance - Capital Improvements						
01-25-615-212	EDP Equipment/Software	-	-	-	-	22,071
01-25-625-611	Furniture & Office Equipment	-	-	-	350	500
01-25-625-641	EDP Equipment	993	1,582	203,019	-	-
* TOTAL	Capital Expenditures	993	1,582	203,019	350	22,571
Police - Capital Improvements						
01-30-640-212	EDP Equipment/Software	-	-	-	-	9,429
01-30-680-611	Furniture & Office Equipment	9,935	-	13,855	-	-
01-30-680-622	Radio Equipment	-	10,577	-	-	-
01-30-680-625	New Vehicles	74,723	105,876	130,231	13,000	46,000
01-30-680-641	EDP New Equipment	4,302	4,302	-	-	-
01-30-680-642	Copy Machine	-	-	-	-	-
* TOTAL	Capital Expenditures	88,960	120,755	144,086	13,000	55,429
Public Works - Capital Improvements						
01-35-715-212	EDP Equipment/Software	-	-	-	-	1,048
01-35-765-625	Vehicles - New & Other	33,855	17,719	15,474	-	-
01-35-765-626	Equipment - Loader	-	-	9,836	-	-
01-35-765-640	Landscape Improvements/Entry Signs	-	-	-	-	-
01-35-765-641	EDP Equipment	496	496	-	-	-
01-35-765-684	Street Maintenance Contract	-	-	-	-	-
01-35-765-685	Street Improvements	-	-	137,398	272,306	109,089
* TOTAL	Capital Expenditures	34,351	18,215	162,708	272,306	110,137
Building & Zoning - Capital Improvements						
01-40-815-212	EDP Equipment/Software	-	-	-	-	786
01-40-835-611	Furniture & Office Equipment	-	-	-	700	-
01-40-835-641	EDP New Equipment	-	-	-	-	-
* TOTAL	Capital Expenditures	-	-	-	700	786
**TOTAL	General Corporate Fund	248,206	214,951	546,480	450,138	1,477,943

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	FUND	FY 13-14 ACTUAL	FY 14-15 ACTUAL	FY 15-16 ACTUAL	FY 16-17 ESTIMATED ACTUAL	FY 17-18 PROPOSED BUDGET
<u>Water Fund</u>						
Water Fund - Capital Improvements						
02-50-417-212	EDP Equipment/Software	-	-	-	-	1,571
02-50-440-626	Vehicles - New & Other	33,725	14,568	15,474	-	-
02-50-440-643	Painting - Tank Washing/Hydrants	-	-	-	-	-
02-50-440-692	Pressure Adjusting Station	-	-	-	-	-
02-50-440-694	Distribution System Replacement	23,680	6,308	4,459	10,000	10,000
02-50-440-695	EDP	-	-	-	27,555	-
* TOTAL	Water Fund	57,405	20,876	19,933	37,555	11,571
<u>Motor Fuel Tax Fund</u>						
04-56-430-684	Street Maintenance Contract	132,480	235,745	184,854	287,640	217,950
04-56-430-685	LAFO Project	-	-	-	172,540	-
** TOTAL	Motor Fuel Tax Fund	132,480	235,745	184,854	460,180	217,950
<u>Water Capital Improvements Fund</u>						
09-65-440-600	Water System Improvements	-	-	-	21,300	238,900
09-65-440-601	Water Main Extensions	-	-	-	-	-
09-65-440-602	MTU Replacement	19,050	323,609	2,215	13,636	5,000
09-65-440-603	Valve Insertion Program	-	5,724	-	-	-
09-65-440-604	Water Tank Repairs	-	19,000	409,396	981,760	524,700
* TOTAL	Water Capital Improvements Fund	19,050	348,333	411,611	1,016,696	768,600
<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	803	-	-	-
* TOTAL	Capital Projects Fund	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	49,710	-	-
14-75-930-411	Police Dept Remodel (7760 Quincy)	-	10,419	166,878	2,739,149	1,078,561
14-75-930-412	CRC Remodel (825 Midway Drive)	-	-	12,153	-	20,000
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	228,741	2,739,149	1,098,561
TOTAL		\$ 2,573,380	\$ 2,651,505	\$ 1,391,619	\$ 4,789,218	\$ 3,574,625

CAPITAL IMPROVEMENTS

DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2017-18 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 2017-18 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.

Street Improvements: \$327,039

The Village conducts a Street Maintenance Program using revenue from the Motor Fuel Tax Fund and, for certain projects, the General 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. The Street Maintenance Program will be paid for with normal recurring MFT revenues at a cost of \$217,950.

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.

In addition to the annual street program, in FY 2017-18 the Village will construct a lighting project at the intersection of Rt. 83 and 63rd Street. The lighting will improve safety as this major intersection has been dark and dangerous to pedestrians. The Village obtained a Federal Surface Transportation Program (STP) grant to offset the cost of the construction, and the Village will pay a 30% share of the project, budgeted at \$109,089. The Village will also pay engineering fees out of the operating budget for oversight of the project.

By limiting the current road program to only the most critical needs, the Village was able to incrementally save Motor Fuel Tax revenues to fund its portion of the Federal Surface Transportation Program (STP) of Clarendon Hills Road in FY 2016-17, which was \$172,540. In future years the Village expects to begin incrementally saving again for other large future projects, which will increase engineering fees for oversight of the projects.

Building Improvements: \$1,393,353

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, began renovation during FY 2016-17 to transform the entire building into a public safety center. The cost of that renovation was estimated at \$3.1 million, and bonds were issued in April 2015 to finance that phase. However, change orders for unforeseen items and upgrades, as well as construction oversight, has raised the estimated total cost for the project to approximately \$3,850,000. The amount of the project that exceeds the bond proceeds will come from General Fund reserves as well as asset forfeiture funds, and \$829,000 will be transferred from the General Fund to the Land Acquisition, Facility Expansion and Renovation (LAFER) Fund in FY 2017-18 for completion of this project.

The increased utility and maintenance costs of the building are not yet known but will recur in future budgets in perpetuity. The annual cost to the Village for repayment of the police station portion of the debt, which is being funded from General Fund revenues, will be about \$177,000 annually until 2035.



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



Police station at 7760 Quincy, Phase II, nearing end of renovation



825 Midway Drive, Phase III, before renovation

The second building purchased, at 825 Midway Drive, may begin to be renovated in FY 2018-19 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 but has not been determined at this point. In FY 2017-18 an additional \$20,000 will be transferred from General Fund reserves to the LAFER Fund for preliminary engineering.

Park Improvements: \$921,785

The previously deferred Willow Pond Park project, which is being funded at 50% by an OSLAD grant, is scheduled to commence in late spring 2017. The OSLAD program is part of the State of Illinois' budget, and funding had previously been suspended due to the State's financial crisis. The effect on the Village's current and future operating budgets will be minimal as the project is merely enhancing a park that is already in existence and providing more accessibility to the Village's residents.



Willow Pond Park before renovation

Vehicles: \$46,000

\$46,000 is budgeted to replace one squad car 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 vehicle.



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: \$778,600

Within the Water Fund, \$10,000 is budgeted to replace water mains as needed throughout the Village. A more extensive main repair is budgeted in the Water Capital Improvement Fund: \$238,900 to complete a watermain lining of 75th Street, one of the Village's main thoroughfares.

The Village estimates it will eventually recoup the capital funds with reduced maintenance costs by relining the aging main. Additionally, the Village will recognize additional savings by reducing staff overtime and benefit costs.

In FY 2015-16, the Village repainted the first of three water towers that needed to be recoated. The total cost of this project for the three tanks is about \$1.9 million, and was broken into multiple fiscal years as follows: \$408,000 in FY 2015-16, \$981,760 in FY 2016-17 and \$524,700 in FY 2017-18. The Village plans to finance the project using a combination of bond proceeds (issued April 2015), low interest IEPA loan proceeds (issued May 2016) and an intrafund transfer of reserves, which are annually contributed to the Water Capital Improvements Fund by the Water Fund.

The impact to the current operating budget includes principal and interest payments on the bonds and IEPA loan and the current year transfer, however, the latter is between funds of the Village that are reported together on the financial statements and is a wash. The estimated impact to future operating budgets includes the recurring principal and interest payments on the bonds and on the IEPA loan. The Water Fund's share of the bond repayment will be about \$20,000 annually over the remaining years of the 20-year bond. The Water Fund's debt service payment on the IEPA loan is about \$54,450 annually over a 20-year amortization period.

EDP Equipment: \$38,834

Electronic data processing (EDP) equipment consists of hardware and software used to run many Village systems. Computer and peripheral equipment, scanners, servers and major software packages are updated on a continual basis in order to remain current with advances in technology. The Village completed a computer upgrade program in FY 2016-17. In FY 2017-18, the Village's email (exchange) server will be replaced at a cost of approximately \$18,334, which is split between all Village departments. In the past, the Village used a physical server for its email, however advances in security, enhanced memory and cost savings prompted the Village to explore the use of a cloud based system, which was ultimately approved. The Village will achieve cost savings in future operating budgets as a result of the change.

Also included in the EDP budget this year is a placeholder of \$10,000 for new scheduling software for the police department, and \$10,000 for a time clock for the public works department. With the implementation of a new financial software (BS & A) in recent years,

the Village has been exploring options to integrate the police department's current scheduling software with the electronic timesheet module used by BS & A. The Village also would like to eliminate the paper timesheets used by the public works department in favor of an electronic time clock that would integrate with BS & A.

Furniture and Equipment: \$69,014

The largest expenditure budgeted in this category is the replacement of the Village's phone system at a cost of \$46,463. The current phone system is 11 years old, and while the estimated useful life of the phones could last another four (4) years or more, the voicemail system is already past its useful life. In addition, 20 new phones needed for the renovated police department must be purchased now. Thus, the decision was made to upgrade the entire Village-wide phone system in FY 2017-18. The system will operate over the same phone lines, however as the inventory of phones was completed, it was determined that approximately five (5) phone lines were not needed and the Village can drop them at a savings of about \$2,300 per year.

Summary Impacts on Future Operating Budgets

Project	FY 2017-18	FY 2018-19	FY 2019-20	3 Year Total
Annual street program – engineering oversight	+ 25,000	+ 25,000	+ 25,000	+ 75,000
63 rd Street lighting – engineering oversight	+ 46,500	-	-	+ 46,500
Police Department renovation	+ 829,000	-	-	+ 829,000
CRC engineering	+ 20,000	-	-	+ 20,000
Debt payments for Series 2015 bonds – Police Dept.	+ 175,995	+ 178,675	+ 176,805	+ 531,475
Willow Pond Park	-	-	-	-
Squad car maintenance	-5,000	-5,000	-5,000	-15,000
Squad car sale proceeds	-3,000	-	-	-3,000
Watermain repair OT/benefit savings	-21,250	-21,250	-21,250	-63,750
Debt payments for Series 2015 bonds – Water	+ 19,555	+ 19,855	+ 19,645	+ 59,055
Debt payments for IEPA loan - Water	+ 54,448	+ 54,448	+ 54,448	+ 163,344
Cloud email server	- 4,012	+3,608	-14,726	-15,130
Phone line elimination	-2,300	-2,300	-2,300	-6,900
TOTAL	+1,134,936	+253,036	+232,622	+1,620,594

- + Increase to operating expense
- Decrease to operating expense

Village of Willowbrook

Capital Improvement Plan

General Ledger Account	Fiscal Year Purchased	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
GENERAL FUND							
VILLAGE BOARD & CLERK							
EDP EQUIPMENT/SOFTWARE							
8 Laptops - Village Board	2008		\$5,200				\$5,200
EDP EQUIPMENT/SOFTWARE 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)	2015						\$0
Municipal complex paving		\$294,792					\$294,792
Municipal complex outdoor lighting	2017						\$0
BUILDING IMPROVEMENTS TOTAL	01-10-485-602	\$294,792	\$0	\$0	\$0	\$0	\$294,792
FURNITURE & OFFICE EQUIPMENT							
Copier - upper file room	2011	\$14,051					\$14,051
Telephone and voicemail system	2006	\$46,463					\$46,463
FURNITURE & OFFICE EQUIPMENT TOTAL	01-10-485-611	\$60,514	\$0	\$0	\$0	\$0	\$60,514
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 EQUIPMENT/SOFTWARE							
Executive Secretary - Cindy - computer	2017			\$1,600			\$1,600
Village Administrator - Tim - computer	2017			\$1,600			\$1,600
Asst. to Village Administrator - Garrett - computer	2017			\$1,600			\$1,600
Mayor - computer	2017			\$1,600			\$1,600
Administrative Intern - computer	2017			\$1,600			\$1,600
General Administrative notebook	2007						\$0
File server (Admin share)	2016						\$0
Email server (Admin share)		\$2,619					\$2,619
Document archival scanner	2014						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-10-460-212	\$2,619	\$0	\$8,000	\$0	\$0	\$10,619
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

General Ledger Account	Fiscal Year Purchased	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
ARTIFACTS							
9/11 NYC World Trade Center artifact enclosure/transport	2017						
ARTIFACTS TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION TOTAL		\$365,925	\$30,000	\$8,000	\$0	\$0	\$403,925
PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Planner	2007						
FURNITURE & OFFICE EQUIPMENT TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
EDP EQUIPMENT/SOFTWARE							
Building Secretary - Joanne - computer 50%	2017			\$800			\$800
Planner - computer	2017			\$1,600			\$1,600
Email server (planning share)		\$786					\$786
EDP EQUIPMENT/SOFTWARE TOTAL		\$786	\$0	\$2,400	\$0	\$0	\$3,186
PLANNING & ECONOMIC DEVELOPMENT TOTAL		\$786	\$0	\$2,400	\$0	\$0	\$3,186
PARKS & RECREATION DEPARTMENT							
EDP EQUIPMENT/SOFTWARE							
Supt. of Parks - John	2017			\$1,600			\$1,600
Email server (parks share)		\$524					\$524
Program laptops (5)	2012						\$0
EDP EQUIPMENT/SOFTWARE TOTAL		\$524	\$0	\$1,600	\$0	\$0	\$2,124
ADA PARK IMPROVEMENTS							
Willow Pond Park - accessibility improvements		\$113,785					\$113,785
ADA PARK IMPROVEMENTS TOTAL		\$113,785	\$0	\$0	\$0	\$0	\$113,785
POND IMPROVEMENTS		\$0	\$0	\$0	\$0	\$0	\$0
RECREATION EQUIPMENT							
Playground Equipment-Lake Hinsdale	2017						\$0
Playground Equipment-Willow Pond (part of neighborhood parks)	2018						\$0
Playground Equipment-Ridgemoor							\$0
Playground Equipment-Community Park							\$0
RECREATION EQUIPMENT TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
COURT IMPROVEMENTS							
Court Improvements-Community Park	2008						\$0
Court Improvements-Waterford Park		\$500					\$500
COURT IMPROVEMENTS TOTAL		\$500	\$0	\$0	\$0	\$0	\$500

General Ledger Fiscal Year

Account	Purchased	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
MAINTENANCE EQUIPMENT							
Ball Field Tractor	2008						
MAINTENANCE EQUIPMENT TOTAL	01-20-595-694	\$0	\$0	\$0	\$0	\$0	\$0
NEIGHBORHOOD PARK IMPROVEMENTS							
Park Improvements - Willow Pond Park		\$807,500					\$807,500
Park Improvements - Farmingdale			\$85,600				\$85,600
Park Improvements - Lake Hinsdale Park	2017						\$0
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)	2016						\$0
Neighborhood Park Gazebos/Shelters							\$0
Community Park Ball Field Lighting							\$0
Community Park Tot Lot	2008						\$0
Community Park Tot Lot	2013						\$0
Community Park Tot Lot	2011						\$0
Community Park Tot Lot	2011						\$0
NEIGHBORHOOD PARK IMPROVEMENTS TOTAL	01-20-595-695	\$807,500	\$646,750	\$813,600	\$0	\$0	\$2,267,850
COMMUNITY PARK IMPROVEMENTS							
Community Park Parking Lot Resurfacing	2017						\$0
Community Park Toilet/Concession/Bldg	2007						\$0
COMMUNITY PARK IMPROVEMENTS TOTAL	01-20-595-696	\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION TOTAL		\$922,309	\$646,750	\$815,200	\$0	\$0	\$2,384,259

FINANCE DEPARTMENT

FURNITURE & OFFICE EQUIPMENT							
Furniture & Equipment		\$500	\$0	\$0	\$0	\$0	\$500
FURNITURE & OFFICE EQUIPMENT TOTAL	01-25-625-611	\$500	\$0	\$0	\$0	\$0	\$500
EDP EQUIPMENT/SOFTWARE							
Village Wide ERP system - BS & A	2016						\$10,000
Scheduling software - police		\$10,000					\$10,000
Timeclock - public works		\$10,000					\$1,600
Front Counter Reception - Computer	2017			\$1,600			\$1,600
Financial Analyst - Janet - Computer	2017			\$1,600			\$1,600
Director of Finance - Carrie - Computer	2017			\$1,600			\$500
Misc. computer peripheral equipment		\$500					\$1,571
Email Server (finance share)		\$1,571					\$0
File Server (finance share)	2016						\$0

General Ledger		Fiscal Year		Purchased		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
Account		01-25-615-212				\$22,071	\$0	\$4,800	\$0	\$0	\$26,871
EDP EQUIPMENT/SOFTWARE TOTAL						\$22,071	\$0	\$4,800	\$0	\$0	\$26,871
FINANCE TOTAL						\$22,571	\$0	\$4,800	\$0	\$0	\$27,371
POLICE DEPARTMENT											
FURNITURE & OFFICE EQUIPMENT											
AED Equipment											
Squad 51 - AED			2016								\$0
Squad 52 - AED			2016								\$0
Squad 53 - AED			2016								\$0
Squad 54 - AED			2016								\$0
Squad 55 - AED			2016								\$0
Squad 56 - AED			2016								\$0
Squad 57 - AED			2016								\$0
Squad 58 - AED			2016								\$0
Squad 59 - AED			2016								\$0
Squad 66 - AED			2016								\$0
Front Office - AED			2016								\$0
Lock-up - AED			2016								\$0
Village Hall - AED			2016			\$0	\$0	\$0	\$0	\$0	\$0
AED EQUIPMENT - SUBTOTAL						\$0	\$0	\$0	\$0	\$0	\$0
Equipment - Administrative											
General Office											
AV Monitors			1999 (rebuild 2003)								\$0
Keypad System			1990								\$0
Card Reader System			1990								\$0
Copier - Administration			1990								\$0
Lock Up											
Video Camera			1990								\$0
Parking Lot											
Video Camera			1999 (rebuild 2003)								\$0
Patrol											
Crowd Control Launcher			2003								\$0
Internal/External A/V Monitoring System w/ Record Capability											\$0
ADMINISTRATIVE EQUIPMENT - SUBTOTAL						\$0	\$0	\$0	\$0	\$0	\$0
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

General Ledger Account		Fiscal Year Purchased	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
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
64								\$0
65								\$0
66								\$0
67								\$0
IN-CAR VIDEO CAMERAS - SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE								
General Office - Secretaries								
Chief		2017						\$0
Deputy Chief		2017						\$0
Break Room		2017						\$0
Detectives		2017						\$0
Sergeants		2017						\$0
Patrol		2017						\$0
Lock Up		2017						\$0
Evidence room		2017						\$0
Locker rooms		2017						\$0
Interview rooms		2017						\$0
FURNITURE - SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE & EQUIPMENT TOTAL		01-30-680-611	\$0	\$0	\$0	\$0	\$0	\$0
RADIO EQUIPMENT								
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

General Ledger		Fiscal Year		Totals						
Account	Purchased	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022				
61	2004									\$0
62	2004									\$0
63	2006									\$0
64	2004									\$0
65	2006									\$0
66 K-9	2006									\$0
CAR RADIO SUBTOTAL		\$0	\$0	\$0	\$0	\$0				\$0
Starcom Portable Radios (ETSB Purchased)										
Officer Badge #500	2013									\$0
Officer Badge #501	2013									\$0
Officer Badge #502	2013									\$0
Officer Badge #503	2013									\$0
Officer Badge #504	2013									\$0
Officer Badge #505	2013									\$0
Officer Badge #506	2013									\$0
Officer Badge #509	2013									\$0
Officer Badge #510	2013									\$0
Officer Badge #511	2013									\$0
Officer Badge #512	2013									\$0
Officer Badge #513	2013									\$0
Officer Badge #514	2013									\$0
Officer Badge #515	2013									\$0
Officer Badge #516	2013									\$0
Officer Badge #517	2013									\$0
Officer Badge #518	2013									\$0
Officer Badge #519	2013									\$0
Officer Badge #520	2013									\$0
Officer Badge #521	2013									\$0
Officer Badge #522	2013									\$0
Officer Badge #523	2013									\$0
Officer Badge #524	2013									\$0
Officer Badge #525	2013									\$0
Officer Badge #526	2013									\$0
Officer Badge #527	2013									\$0
Officer Badge #528	2013									\$0
Officer Badge #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

General Ledger Account Fiscal Year Purchased

		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
NEW VEHICLES							
BICYCLES							
Bicycle 1							
Bicycle 2	2000						\$0
Bicycle 3	2000						\$0
	2003						\$0
BICYCLES - SUBTOTAL		\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES							
Chief (#50) (6 Year Replacement)							
Patrol (#51) (4 Year Replacement)	2014		\$30,000				\$30,000
Patrol (#52) (4 Year Replacement) + equipment package	2015				\$38,000		\$38,000
Patrol (#53) (4 Year Replacement)	2017						\$0
Patrol (#54) (4 Year Replacement)	2013		\$34,000				\$34,000
Patrol (#55) (4 Year Replacement)	2015			\$38,000			\$38,000
Patrol (#56) (4 Year Replacement)	2014				\$38,000		\$38,000
Patrol (#57) (4 Year Replacement) + equipment package	2015						\$0
Patrol (#58) - Ford Explorer + equipment package	2017						\$0
Patrol (#59) (4 Year Replacement)	2017						\$0
Patrol (#60) (4 Year Replacement)	2014			\$34,000			\$34,000
Detective (#61) (6 Year Replacement)	2012	\$46,000					\$46,000
Deputy Chief (#62) (6 Year Replacement)	2015						\$0
Detective (#63) (6 Year Replacement) Ford Taurus	2015						\$0
Car (#75) (6 Year Replacement) - 2006 Ford Explorer	2015						\$0
	2006						\$0
VEHICLES - SUBTOTAL		\$46,000	\$64,000	\$72,000	\$76,000	\$0	\$258,000
NEW VEHICLES TOTAL		\$46,000	\$64,000	\$72,000	\$76,000	\$0	\$258,000
EDP EQUIPMENT/SOFTWARE							
COMPUTERS							
General Office (535) - Debbie	2017			\$1,600			\$1,600
General Office (536) - Laurie	2017			\$1,600			\$1,600
General Office (537) - Lori	2017			\$1,600			\$1,600
General Office (538) - General	2017			\$1,600			\$1,600
Chief	2017			\$1,600			\$1,600
Deputy Chief	2017			\$1,600			\$1,600
Ops (notebook)	2007						\$0
Red Light Hearing laptop	2016						\$0
Detectives 1	2017			\$1,600			\$1,600
Detectives 2	2017			\$1,600			\$1,600
Sergeant 1	2017			\$1,600			\$1,600
Sergeant 2	2017			\$1,600			\$1,600
Sergeant 3	2017			\$1,600			\$1,600
Spare notebook (formerly Commander)	2007						\$0

General Ledger Fiscal Year

Account	Purchased	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
Lockup	2017			\$1,600			\$1,600
Roll Call Room 1	2017			\$1,600			\$1,600
Roll Call Room 2	2017			\$1,600			\$1,600
Roll Call Room 3	2017			\$1,600			\$1,600
Evidence Room	2017			\$1,600			\$1,600
Accreditation Manager	2017			\$1,600			\$1,600
Report Writing Room	2017			\$1,600			\$1,600
COMPUTERS - SUBTOTAL		\$0	\$0	\$28,800	\$0	\$0	\$28,800
SERVERS							
Network	2016						\$0
Email server (police share)		\$9,429					\$9,429
CJIS	2003						\$0
SERVERS - SUBTOTAL		\$9,429	\$0	\$0	\$0	\$0	\$9,429
EDP EQUIPMENT/SOFTWARE TOTAL	01-30-640-212	\$9,429	\$0	\$28,800	\$0	\$0	\$38,229
COPIER							
copier	2000						
COPIER TOTAL	01-30-680-642	\$0	\$0	\$0	\$0		\$0
POLICE DEPARTMENT TOTAL		\$55,429	\$64,000	\$100,800	\$76,000	\$0	\$296,229

MUNICIPAL SERVICES - PUBLIC WORKS

VEHICLES							
2008 Ford F-350 Service Body - Brian (5 year replacement)	2008						\$0
2006 Ford F-350 (#71) (5 year replacement)	2006						\$0
2009 Ford F-150 Pick-Up (6 year replacement)	2009						\$0
2005 Ford F-550 - Medium Duty Dump (#81) 8 year replacement	2005						\$0
2014 Ford F-550 - Medium Duty Dump (#85) 8 year replacement	2014						\$0
2015 Ford F-350 Service Body - (5 year replacement)	2015						\$0
2004 Int'l 7100 Dump (#74) (12 year replacement)	2004						\$0
2010 John Deere 410J Combo Loader/Backhoe (9 year replacement)	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	01-35-765-625	\$0	\$20,000	\$100,000	\$100,000	\$0	\$220,000
OTHER EQUIPMENT							
Loader	2016						\$0
Floor Scrubber	2016						\$0
OTHER EQUIPMENT TOTAL	01-35-765-626	\$0	\$0	\$0	\$0	\$0	\$0

General Ledger		Fiscal Year	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
Account	Purchased							
VILLAGE ENTRY SIGNAGE								
Rt. 83 Landscape Improvements								\$0
Village Entry Signs								\$0
VILLAGE ENTRY SIGNAGE TOTAL			\$0	\$0	\$0	\$0	\$0	\$0
EDP EQUIPMENT/SOFTWARE								
Foreman - 50%	2017			\$800				\$800
Public Works Garage Office - 50%	2013			\$800				\$800
Municipal Services Coordinator - Virginia - 50%	2017			\$800				\$800
Public Works Garage Kitchen - 50%	2017			\$800				\$800
Email server (PW share)			\$1,048					\$1,048
File server (PW share)								\$0
EDP EQUIPMENT/SOFTWARE TOTAL			\$1,048	\$0	\$3,200	\$0	\$0	\$4,248
STREET MAINTENANCE CONTRACT			\$0	\$0	\$0	\$0	\$0	\$0
STREET IMPROVEMENTS								
63rd Street Lighting			\$109,089					\$109,089
Clarendon Hills Rd/67th Intersection turn lane addition	2017							\$0
STREET IMPROVEMENTS TOTAL			\$109,089	\$0	\$0	\$0	\$0	\$109,089
PUBLIC WORKS TOTAL			\$110,137	\$20,000	\$103,200	\$100,000	\$0	\$333,337
MUNICIPAL SERVICES - BUILDING & INSPECTION								
VEHICLES								
2006 Ford F-150 P/U - Building Inspector (6 Year Replacement)	2006			\$25,000				\$25,000
VEHICLES TOTAL			\$0	\$25,000	\$0	\$0	\$0	\$25,000
EDP EQUIPMENT/SOFTWARE								
Chief Building Inspector - Roy - computer	2017				\$1,600			\$1,600
Municipal Services Secretary - Joanne - computer - 50%	2017				\$800			\$800
Email server (building share)			\$786					\$786
File server (building share)								\$0
EDP EQUIPMENT/SOFTWARE TOTAL			\$786	\$0	\$2,400	\$0	\$0	\$3,186
BUILDING & INSPECTION TOTAL			\$786	\$25,000	\$2,400	\$0	\$0	\$28,186
GENERAL FUND TOTAL			\$1,477,943	\$790,950	\$1,036,800	\$176,000	\$0	\$3,481,693

General Ledger Account	Fiscal Year Purchased	WATER FUND					Totals
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	
EDP EQUIPMENT/SOFTWARE							
Foreman - 50%	2017			\$800			\$800
Public Works Garage Office - 50%	2013			\$800			\$800
Public Works Garage Kitchen - 50%	2017			\$800			\$800
Municipal Services Coordinator - Virginia - 50%	2017			\$800			\$800
Public Works Pump House - 100%	2017			\$1,600			\$1,600
Email server (water share)		\$1,571					\$1,571
File server (water fund share)	2016						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	02-50-417-212	\$1,571	\$0	\$4,800	\$0	\$0	\$6,371
VEHICLES							
2008 Ford F-350 Service Body - Brian (5 year replacement)	2008						\$0
2006 Ford F-350 (#71) (5 year replacement)	2006						\$0
2009 Ford F-150 Pick-Up (6 year replacement)	2009						\$0
2005 Ford F-550 - Medium Duty Dump (#81) 8 year replacement	2005						\$0
2014 Ford F-550 - Median Duty Dump (#85) 8 year replacement	2014						\$0
2015 Ford F-350 Service Body (5 year replacement)	2015						\$0
2004 Int'l 7100 Dump (#74) (12 year replacement)	2004						\$0
2010 John Deere 410J Combo Loader/Backhoe (9 year replacement)	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	\$100,000	\$100,000	\$0	\$220,000
OTHER PROJECTS							
Pressure Adjusting- Door Replacement	2010						
Distribution System (Obsolete Hydrant R/R)	annual	\$10,000					\$0
Other EDP - SCADA System	2017						\$0
Water Pumps	2004						\$0
Security System	2013						\$0
OTHER PROJECTS TOTAL		\$10,000	\$0	\$0	\$0	\$0	\$10,000
WATER FUND TOTAL		\$11,571	\$20,000	\$104,800	\$100,000	\$0	\$236,371

General Ledger Account	Fiscal Year Purchased	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Totals
WATER CAPITAL IMPROVEMENTS FUND							
Water System Improvements	09-65-440-600	annual	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Water System Improvements - 75th Street lining	09-65-440-600		\$238,900				\$238,900
Water Main Extensions	09-65-440-601						\$0
MTU Replacement	09-65-440-602	annual	\$5,000				\$5,000
Valve Insertion Program	09-65-440-603	2017					\$0
Water Tower Repainting - 67th Street	09-65-440-604	2016					\$0
Water Tower Repainting - 3 MG standpipe	09-65-440-604	2017					\$0
Water Tower Repainting - Municipal campus tower	09-65-440-604		\$524,700				\$524,700
WATER CAPITAL IMPROVEMENTS FUND TOTAL			\$768,600	\$50,000	\$50,000	\$50,000	\$968,600
MOTOR FUEL TAX FUND							
Street Maintenance Contract	04-56-430-684	annual	\$217,950	\$250,000	\$250,000	\$250,000	\$1,217,950
LAFO Grant Project - Clarendon Hills Road	04-56-430-685	2017					\$0
MOTOR FUEL TAX FUND TOTAL			\$217,950	\$250,000	\$250,000	\$250,000	\$1,217,950
CAPITAL PROJECTS FUND							
Traffic Signal Improvements	10-68-540-423	2017					\$0
CAPITAL PROJECTS FUND TOTAL			\$0	\$0	\$0	\$0	\$0
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	2017/2018	\$1,078,561				\$1,078,561
CRC Renovation (825 Midway Dr.)	14-75-930-412		\$20,000				\$20,000
LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND TOTAL			\$1,098,561	\$0	\$0	\$0	\$1,098,561
VILLAGE-WIDE TOTAL							
			\$3,574,625	\$1,110,950	\$1,441,600	\$576,000	\$7,003,175

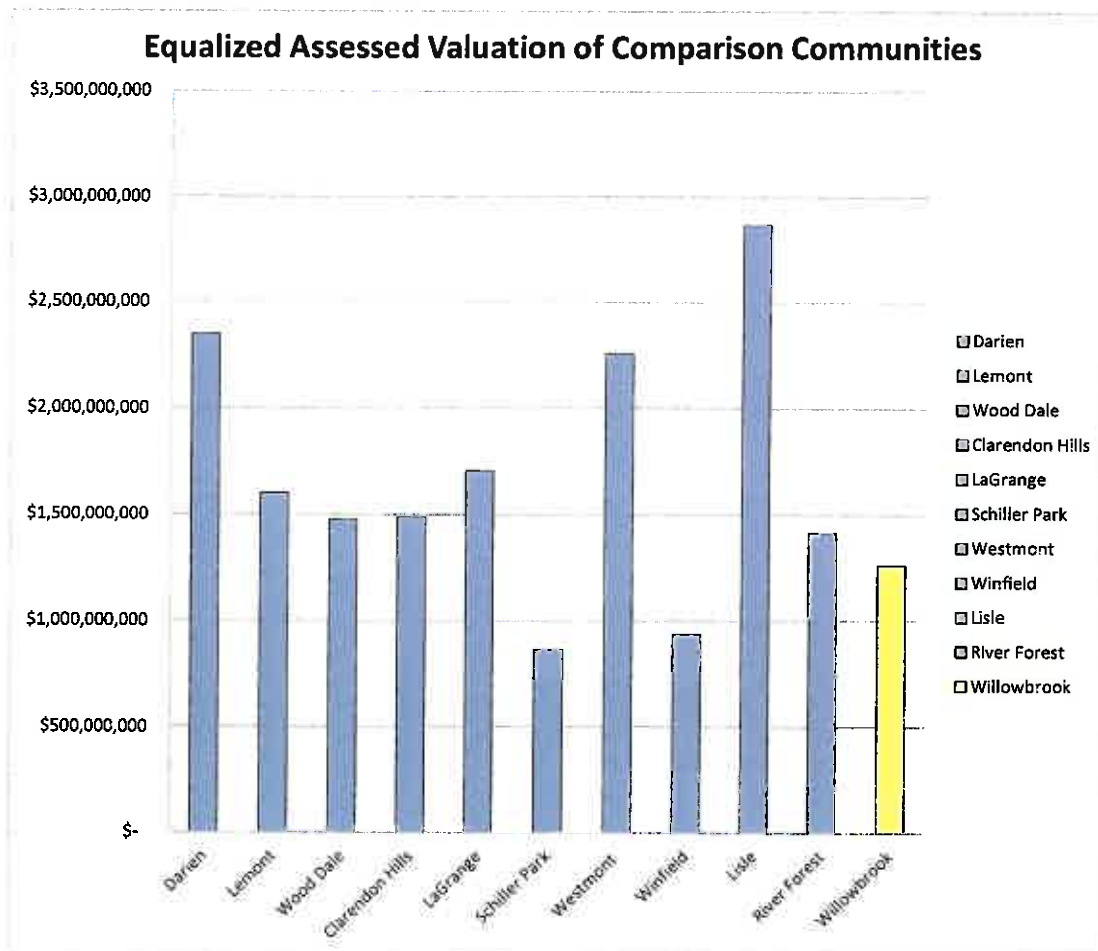
MISCELLANEOUS STATISTICS



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	\$ 2,348,168,685	9.5	65	20	2.9
Lemont	16,861	1,600,043,301	8.0	65	66	3.9
Wood Dale	13,770	1,473,200,280	4.7	96	37	7.0
Clarendon Hills	8,427	1,487,764,110	1.9	38	46	4.5
LaGrange	15,608	1,705,060,566	2.5	97	29	6.2
Schiller Park	11,806	862,093,077	2.8	101	82	8.6
Westmont	24,685	2,255,024,730	7.0	99	107	4.0
Winfield	9,080	934,904,586	3.0	33	5	3.6
Lisle	22,390	2,862,956,217	7.0	96	22	4.3
River Forest	11,172	1,411,045,194	2.5	73	7	6.5
Willowbrook	8,540	\$ 1,258,423,113	2.3	37	14	4.3
Median	13,770	\$ 1,487,764,110	3.0	73.0	29.0	4.3
Average	14,948	\$ 1,654,425,805	4.7	73	40	5.1

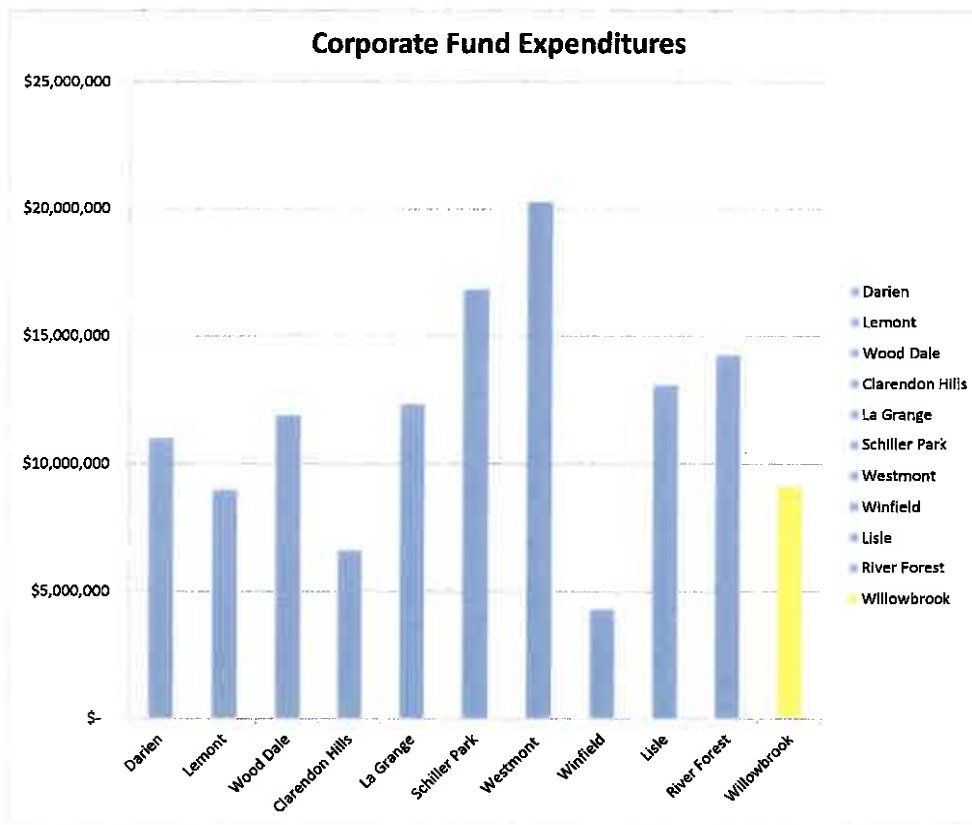


VILLAGE OF WILLOWBROOK, ILLINOIS

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	\$ 11,019,309	\$ 25,900,755	\$ 24,513,433	No	\$ 281	Yes
Lemont	8,997,284	24,685,259	19,604,888	No	\$ 583	No
Wood Dale	11,903,926	47,554,747	27,708,322	No	\$ 557	No
Clarendon Hills	6,618,753	14,025,432	14,427,411	No	\$ 674	No
La Grange	12,349,671	39,775,804	36,871,809	No	\$ 1,086	No
Schiller Park	16,841,460	27,835,919	29,083,531	No	\$ 2,338	Yes
Westmont	20,300,310	62,331,500	39,934,373	Yes	\$ 779	Yes
Winfield	4,311,053	16,004,053	11,948,234	No	\$ 358	No
Lisle	13,095,192	94,969,520	30,314,046	No	\$ 467	No
River Forest	14,270,842	43,918,404	23,775,554	No	\$ 1,310	No
Willowbrook	\$ 9,151,171	\$ 38,924,036	\$ 16,654,561	Yes	\$ 17	No
Median	\$ 11,903,926	\$ 38,924,036	\$ 24,513,433		\$ 583	
Average	\$ 11,714,452	\$ 39,629,584	\$ 24,985,106		\$ 768	

* Expenditures are estimated actual as of April 30, 2017 for the Village of Willowbrook and April 30, 2016 for other communities.



Source: <http://warehouse.illinoiscomptroller.com/index.cfm> and Dupage County and Cook County Tax Rate Reports

VILLAGE OF WILLOWBROOK, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION (PART 1)

Last Ten Fiscal Years

Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2016	8,540	\$ 322,086,100	\$ 37,715	4.6
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

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

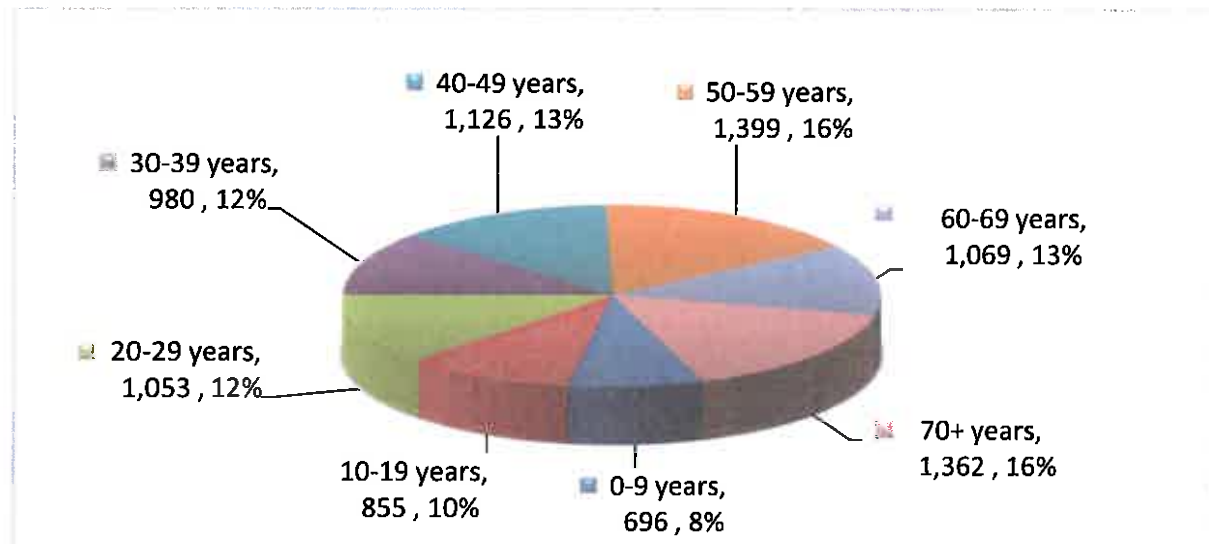
**Determined by averaging Woodridge, Lombard, and Downers Grove unemployment rates; data available from the Illinois Department of Employment Security (LAUS Report)

VILLAGE OF WILLOWBROOK, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION (PART 2)

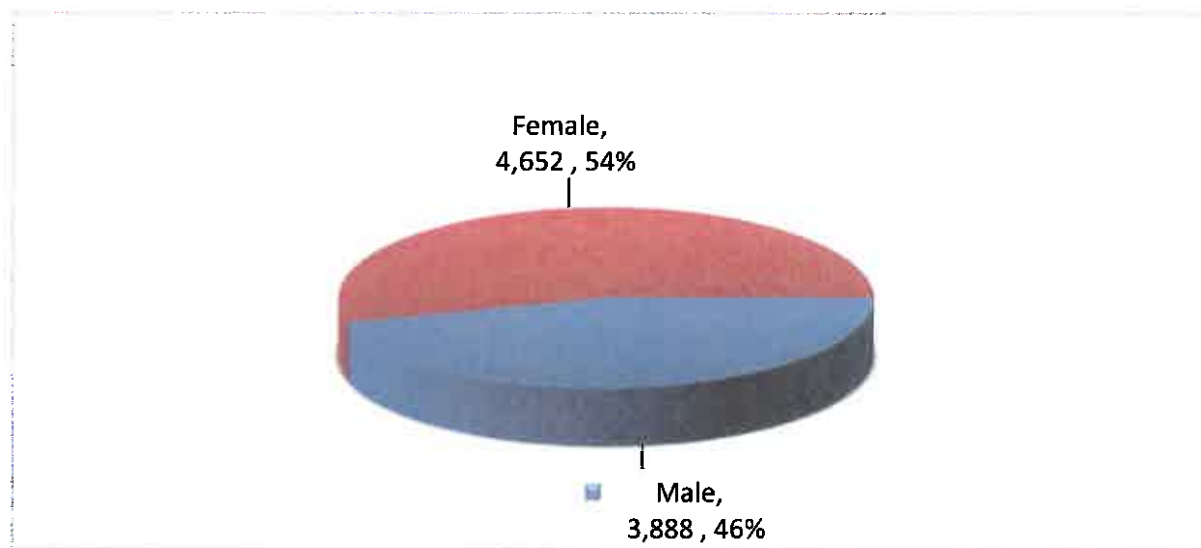
Population by Age and Sex

Village Population by Age Group



Median Age: 46.3

Village Population by Sex



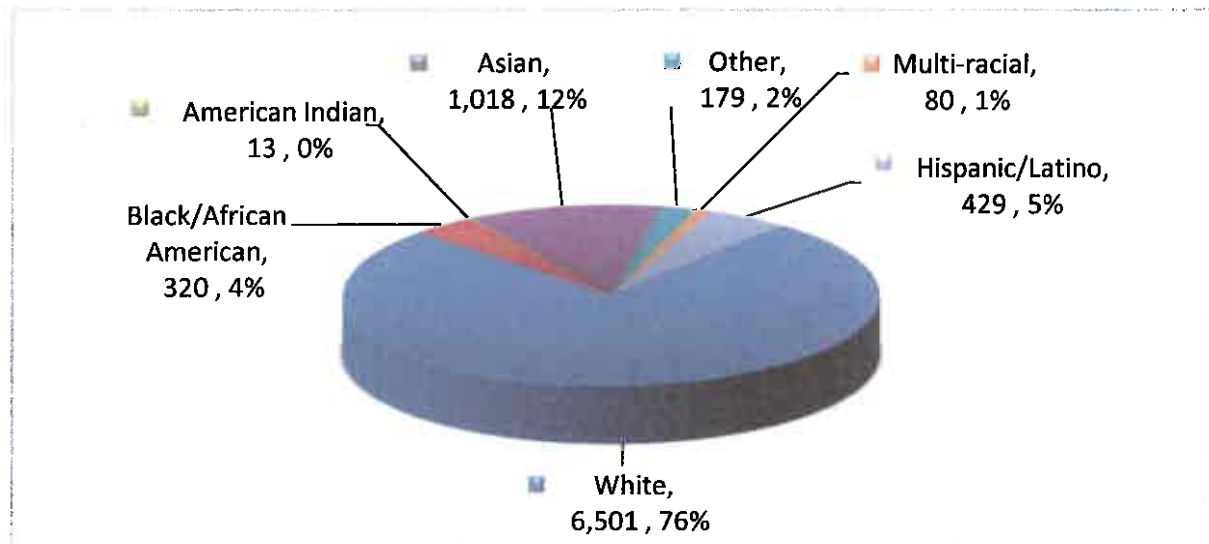
Source: U.S. Bureau of the Census, 2015 American Community Survey

VILLAGE OF WILLOWBROOK, ILLINOIS

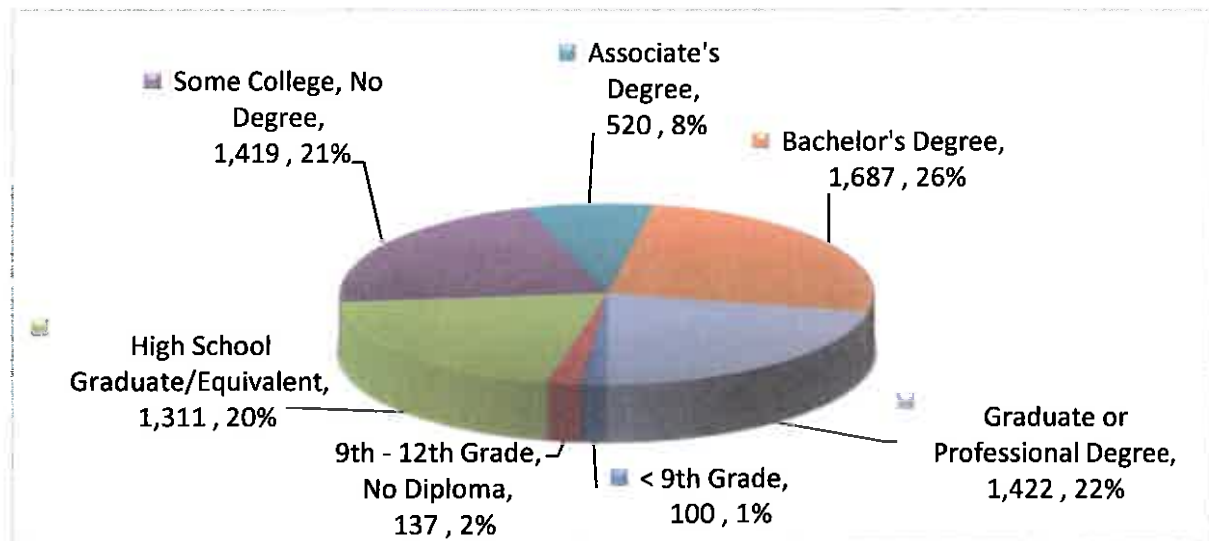
DEMOGRAPHIC AND ECONOMIC INFORMATION (PART 3)

Population by Race and Education

Village Population by Race



Village Population by Education (Adults 25 years +)



Source: U.S. Bureau of the Census, 2015 American Community Survey

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Public Safety										
Police										
Physical arrests	177	186	153	137	265	169	141	151	211	168
Parking, Compromise, and Ordinance Violations	2,474	2,779	2,025	1,289	1,137	920	1,044	1,315	1,118	1,282
Traffic violations	2,269	2,850	3,427	2,958	2,593	2,263	2,053	2,674	1,693	2,669
Water										
Average daily consumption (in millions of gallons)	1.127	1.055	1.005	1.016	1.005	1.085	1.047	1.125	0.967	0.942
Peak daily consumption (in millions of gallons)	1.438	1.388	1.243	1.240	1.336	1.598	1.330	1.358	1.193	1.148

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 Seven Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015
Farm, Forestry, Fisheries	310	280	243	342	322	316	384
Mining and Quarrying	90	84	77	96	253	276	281
Construction	23,042	19,192	19,063	18,558	19,459	23,613	26,508
Manufacturing	53,193	49,208	50,700	52,024	53,073	55,224	55,127
Transportation, Communications, Utilities	37,913	34,566	34,315	34,992	35,232	25,652	27,525
Wholesale Trade	47,984	44,552	45,609	47,015	49,281	51,530	52,618
Retail Trade	61,886	59,906	60,903	61,120	61,834	59,960	64,203
Finance, Insurance, Real Estate	39,579	37,239	37,365	38,220	40,012	39,882	40,924
Services (1)	237,881	239,883	251,853	257,521	270,266	278,699	285,562
Total	501,878	484,910	500,128	509,888	529,732	535,152	553,132

Data Source

Illinois Department of Employment Security

(1) Includes unclassified establishments

http://www.ides.illinois.gov/LMI/Pages/Quarterly_Census_of_Employment_and_Wages.aspx

VILLAGE OF WILLOWBROOK, ILLINOIS

DUPAGE COUNTY PRIVATE, NON-AGRICULTURAL EMPLOYMENT

Covered by the Illinois Unemployment Insurance Act

Last Seven Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015
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Data Source

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http://www.ides.illinois.gov/LMI/Pages/Quarterly_Census_of_Employment_and_Wages.aspx

VILLAGE OF WILLOWBROOK

MAJOR VILLAGE EMPLOYERS

Name	Product/Service	Approximate Employment
Whole Foods	Grocery Store	230
Trane	Wholesale Commercial Heating and Air Conditioning System	200
Target	Discount Retailer	170
The Plastics Group	Plastic Blow Molding	150
Portillos	Fast Food Restaurant	140
Chateau Village	Nursing and Rehabilitation Center	137
Willowbrook Ford Inc.	Automotive Dealership	132
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

Source: 2016/17 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%	972	0.2%	64,380	1.1%
Construction	177	3.9%	21,945	4.6%	313,232	5.1%
Manufacturing	528	11.6%	61,565	12.8%	765,301	12.6%
Wholesale Trade	123	2.7%	18,598	3.9%	184,522	3.0%
Retail Trade	375	8.3%	50,107	10.4%	668,523	11.0%
Transportation and Warehousing, and Utilities	468	10.3%	26,747	5.6%	358,122	5.9%
Information	107	2.4%	12,697	2.6%	123,286	2.0%
Finance, Insurance, Real Estate, and Rental and Leasing	459	10.1%	43,315	9.0%	446,219	7.3%
Professional, Scientific, Management, Administrative, and Waste Management Services	602	13.2%	68,809	14.3%	695,791	11.4%
Educational, Health and Social Services	977	21.5%	99,662	20.8%	1,396,976	23.0%
Entertainment and Recreational Services, Accommodation and Food Services	320	7.0%	41,189	8.6%	551,219	9.1%
Other services (except Public Administration)	261	5.7%	22,695	4.7%	288,602	4.7%
Public Administration	148	3.3%	11,291	2.4%	230,053	3.8%
TOTAL	4,545	100.0%	479,592	100.0%	6,086,226	100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2011 to 2015

VILLAGE OF WILLOWBROOK, ILLINOIS

ANNUAL EMPLOYMENT OCCUPATIONS

Classification	The Village		The County		The State	
Management, Business, Science and Arts	2,210	48.6%	214,705	44.8%	2,241,849	36.8%
Service	530	11.7%	62,683	13.1%	1,057,682	17.4%
Sales and Office	1,018	22.4%	125,463	26.2%	1,493,597	24.5%
Natural Resources, Construction, and Maintenance	169	3.7%	26,154	5.5%	444,435	7.3%
Production, Transportation, and Material Moving	618	13.6%	50,587	10.5%	848,663	13.9%
	4,545	100.0%	479,592	100.0%	6,086,226	100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2011 to 2015

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	464	N/A	353,769
2016	483	N/A	368,614

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	98	3.5%	5,534	2.2%	240,110	7.6%
\$50,000 to \$99,999	250	8.9%	9,999	4.0%	518,898	16.3%
\$100,000 to \$149,999	472	16.9%	19,782	8.0%	533,593	16.8%
\$150,000 to \$199,999	548	19.6%	33,018	13.3%	527,923	16.6%
\$200,000 to \$299,999	492	17.6%	70,512	28.4%	648,006	20.4%
\$300,000 to \$499,999	510	18.2%	73,233	29.5%	473,931	14.9%
\$500,000 to \$999,999	382	13.6%	29,329	11.8%	188,536	5.9%
\$1,000,000 or more	47	1.7%	7,101	2.9%	46,708	1.5%
	2,799	100.0%	248,508	100.0%	3,177,705	100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2011 to 2015

VILLAGE OF WILLOWBROOK, ILLINOIS

HOUSEHOLD INCOME

Income	The Village		The County		The State	
	Number	Percent	Number	Percent	Number	Percent
Under \$10,000	115	2.9%	12,571	3.7%	343,101	7.2%
\$10,000 to \$14,999	47	1.2%	8,237	2.4%	217,426	4.5%
\$15,000 to \$24,999	318	8.1%	21,401	6.3%	477,279	10.0%
\$25,000 to \$34,999	370	9.4%	23,475	6.9%	449,729	9.4%
\$35,000 to \$49,999	626	15.9%	37,576	11.1%	610,069	12.7%
\$50,000 to \$74,999	932	23.7%	56,810	16.8%	851,656	17.8%
\$75,000 to \$99,999	474	12.1%	47,261	14.0%	609,496	12.7%
\$100,000 to \$149,999	546	13.9%	62,654	18.5%	676,505	14.1%
\$150,000 to \$199,999	152	3.9%	30,932	9.1%	272,382	5.7%
\$200,000 or more	352	9.0%	37,166	11.0%	278,745	5.8%
TOTAL	3,932	100.0%	338,083	100.0%	4,786,388	100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2011 to 2015.

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 +/-(-)
2007	\$ 2,694,381	
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%
2016	3,816,610	1.88%
Growth from 2007 to 2016		41.65%

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

Village of Willowbrook

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.

Village of Willowbrook

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

Village of Willowbrook

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.