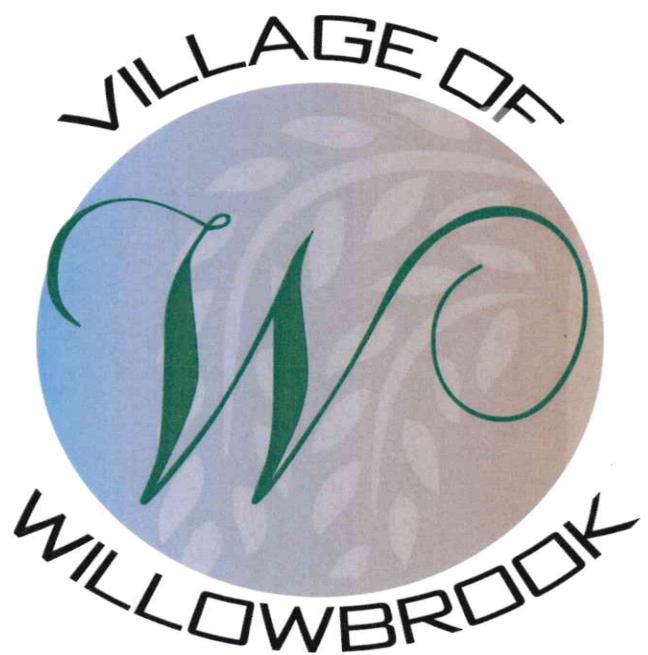


DuPage County, Illinois

Administrative Budget
May 1, 2018 – April 30, 2019

INTRODUCTION



VILLAGE OF WILLOWBROOK, ILLINOIS
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FISCAL YEAR 2018/19 ANNUAL BUDGET

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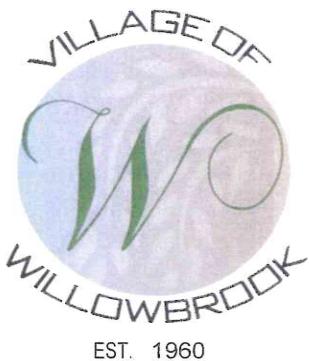
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Willowbrook

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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, 2018 is hereby submitted.

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

This budget, in the amount of \$15,019,353 (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 \$13,412,020, which represents a 15.5% or \$2,460,172, *decrease* from the previous year's budget. The Water Fund, Motor Fuel Tax Fund, Special Service Area Bond & Interest Fund and Route 83/Plainfield Road Business District Tax Fund have budgeted expenditure/expense increases for FY 2018-19 compared to the prior year; all other funds are flat or project decreases. While certain operating expenditures/expenses have increased, many large capital projects occurring in the prior year are now complete. The FY 2018-19 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 transfers from the General Fund; the Water Capital Improvements Fund, which is funded by transfers from the Water Fund, 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, Special Service Area Bond & Interest Fund, Water Capital Improvements Fund, Debt Service Fund and Land Acquisition, Facility Expansion and Renovation 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 Schaller

As planned, the General Fund, Motor Fuel Tax Fund and Route 83/Plainfield Road Business District Tax 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 19, 2018. The budget was adopted on April 23, 2018.



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Illinois Route 66 Scenic Byway

Overview of FY 2018-19 Budget

All Funds

- Total revenues, including transfers in from other funds, are estimated at \$14,175,427. Total revenues excluding transfers are estimated at \$12,568,094, a decrease of about 6.02% from the prior year's budgeted revenues. A major contributing factor to the decrease in budgeted revenue is in the General Fund, where state grant revenue of \$400,000 budgeted and received in the prior year for the Willow Pond park project is non-recurring.
- Total budgeted expenditures, including transfers out to other funds, are \$15,019,353. As noted above, total expenditures excluding transfers are estimated at \$13,412,020.

General Fund

- General Fund budgeted revenues of \$8,255,919 for FY 2018-19 are 8.98% lower than prior year budgeted revenues. Decreases in income tax revenue estimates, non-recurring state grants and other sources account for most of the decline. 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 \$8,670,804 compared to \$10,149,970 in the prior year. Most of the net decrease of about \$1.5 million occurred as a result of one-time capital improvements that were completed such as the Willow Pond Park project, which accounted for about \$900,000 of FY 2017-18 expenditures.

The General Fund is projected to draw fund balance down by \$1.08 million (refer to the General Fund financial summary), which represents about 30% of the projected fund balance as of April 30, 2018. The first phase of the renovation of the Village's Community Center building, which will house park and recreation programs along with Village Board and other committee meetings, is being financed utilizing 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 major projects.

Water Fund

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

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

- FY 2018-19 Water Fund revenues budgeted at \$3,569,300 are projected to be about \$8,400 or 0.24% higher than the prior year budgeted revenues of \$3,560,900 due to adding a budget for penalties and 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 2018-19 budgeted Water Fund expenses (exclusive of transfers) of \$2,397,670 are 2.56% higher than the prior year's budgeted amounts. Transfers of \$945,406, excluded from the amount above, include \$400,000 budgeted to transfer to the Water Capital Improvements Fund to begin rebuilding capital reserves.

The Water Fund is projected to produce a surplus of about \$226,000 (refer to the Water Fund financial summary), which results in an increase in net position of 4.5%. The surplus will produce 206 days operating expense reserves. The goal is a minimum of 90 days.

Hotel/Motel Tax Fund

- Hotel/Motel tax revenues are budgeted to increase 6.18% compared with the prior year. The revenues projected at \$247,000 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 2018-19 Hotel/Motel Tax Fund expenditures budgeted at \$110,196 represent a 17.87% or \$24,000 decrease below the amount budgeted in the prior year, due to a planned decrease in the advertising budget paid to the local visitor's bureau. The tax deposited in this fund is restricted to use on tourism promotion in the Village.

The fund balance is estimated to be about \$473,000 at the end of FY 2018-19 (refer to the Hotel/Motel Fund financial summary), which is a surplus of \$136,804 or 42.7% due to the reduction in expenditures noted above.

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$221,405 are 0.45% higher 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 \$245,976 at the end of FY 2018-19 (refer to the Motor Fuel Tax Fund financial summary). Fund balance is planned to be drawn down to cover the anticipated annual road program.

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. 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 would 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.

- Now that the three water tower painting projects have concluded, the Village has resumed accumulating resources for future capital projects and a transfer of \$400,000 from the Water Fund is budgeted in FY 2018-19.
- Expenditures totaling about \$16,000 are for minor upgrades to the system.

The Water Capital Improvements Fund is expected to increase fund balance by \$384,785 and have fund balance remaining at the end of FY 2018-19 of \$437,484 (refer to the Water Capital Improvements Fund financial summary).

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. A \$383,000 transfer from the General Fund is the only anticipated revenue source 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 was substantially completed in FY 2017-18.
- Phase III of the Municipal Campus Plan, the Community Resource Center project, is expected to get underway in FY 2018-19. The transfer noted above will fund the exterior repair work on the building, located at 825 Midway Drive.
- At April 30, 2019, the fund balance is expected to be nearly completely drawn down 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, in FY 2018-19. A reimbursement to the developer for 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 \$450,000. 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 for administrative costs and reimbursement of developer improvements have been budgeted about \$40,000 less than anticipated current year revenues plus prior year fund balance, as sales taxes collected are expected to be equally rebated after covering administrative costs.

The Route 83/Plainfield Road Business District Tax Fund is expected to decrease fund balance by \$469,000 and have fund balance remaining at the end of FY 2018-19 of \$40,307 (refer to the Route 83/Plainfield Road Business District Tax Fund financial summary).

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.

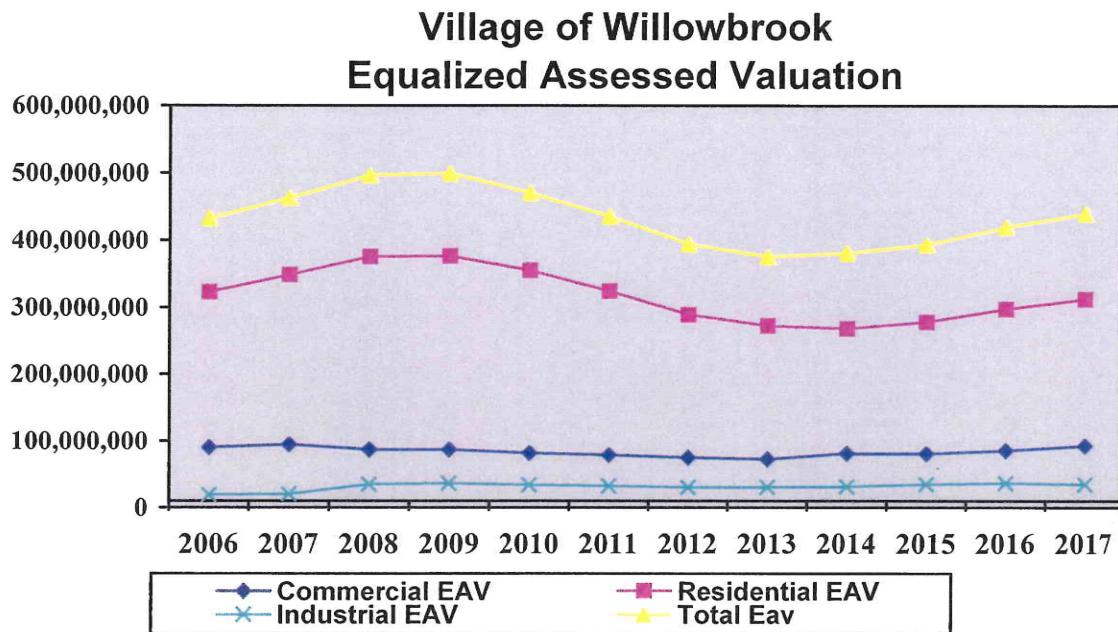
The governing board of the Village is composed of 6 Village Trustees, the Mayor and Clerk. The Village has operated under the Mayor/Council form of government with the Village Administrator responsible for management of the daily operations. The Village has 41.0 full time equivalent employees including 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, Portillo's, and The Plastics Group.

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 \$64 million, or 17%. Following is a graph of the total increase in the residential, industrial and commercial portions of the equalized assessed valuation for the past twelve 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. In FY 2018-19, the Sports Authority vacancy is expected to be filled with two new retailers splitting the existing unit. 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, MOD Pizza 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 since FY 2010-11. Sales tax revenues for FY 2018-19 have been cautiously budgeted the same as the prior three fiscal years. 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 close to completion, the official opening 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; in FY 2017-18 the state took a 10% cut off the top. As a precaution, the Village decreased the budget for this line item by 10% in FY 2018-19, and subsequent to budget adoption the state announced that it would take 5% in its FY 2018-19.

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 achieved surpluses in the General Fund for several prior years. This 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 while still being responsible to the Village's residents. Based on the estimated operating results from FY 2017-18, the Village will have drawn down General Fund reserves by about \$1.5 million, compared to a budgeted drawdown of \$2.2 million.

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 2017-18, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2018 is projected to be 194 days; at passage of the FY 2017-18 budget that amount had been projected to be 150 days. The enhanced performance is due in part to certain revenues exceeding conservative estimates. At April 30, 2019, the number of days operating expenditure in fund balance (after transfers out) is projected to be 151 days, or 31 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, 2018, 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 2018-19 G.O. debt service payments represent about 4.2% of General Fund revenues and the total G.O. debt outstanding is approximately 1.0% of the 2017 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 2018-19 budget are:

- The State of Illinois's budget concerns;
- Uncertainty as to opening of new developments and conservatism towards revenue projections;
- Retirements and staff replacements within the police department;
- Commencement of 825 Midway Drive (Phase III Municipal Campus Plan) renovation;
- Annual contribution to the Police Pension Fund.

The State of Illinois failed to adopt a budget for its fiscal years ended June 30, 2016 and 2015. As of June 30, 2017, the state did adopt a budget, however the impacts on the local municipal level were numerous. Specific effects on the Village of Willowbrook included a 10% reduction of the state income tax revenue known as Local Government Distributive Fund (LGDF), which was continued again at 5% for the state's next budget year; threatened reduction or delay in the state Motor Fuel Tax (MFT) revenue; and reduction or reallocation of corporate personal property tax revenue.

As noted previously, the Village is anxiously awaiting the opening of the Pete's Fresh Market store, along with Stein Mart, Ulta Beauty and several other out lots that will comprise *The Willows* shopping plaza. Developer delays have lengthened this project timeline, but it is now complete with the exception of finalization of roadway improvements required by the State of Illinois on State Route 83 and DuPage County on Plainfield Road. Similarly, the renovation in the vacated Sports Authority store is nearly complete. Both projects are targeted to open in fall 2018. However, due to the conservative nature of the Village, we have not budgeted any additional sales taxes from these developments in FY 2018-19. Any sales and other taxes that are collected in FY 2018-19 will serve to lessen the planned draw down of the General Fund budget.

The Village's Police Chief retired in July 2017, and his successor provided interim support until March 2018 at which time the Deputy Chief was promoted. In addition, another long-term officer retired in July 2017 and a sergeant retired in January 2018. Numerous staffing changes occurred as positions were filled and new officers hired at lower starting salaries. This led to an overall reduction in the police salaries budget of about \$60,000 and a reduction in budgeted overtime of \$35,000.

Also included in this year's budget are costs related to the commencement of the Community Resource Center project. The building, located at 825 Midway Drive, was purchased several years ago with the vision that it would form the third building of the Municipal Campus plan and house park programs and Village Board and committee meetings. In FY 2018-19, the Village has budgeted a transfer out of the General Fund to the Land Acquisition, Facility Expansion and Renovation Fund of \$383,000 for the first phase of this project (exterior work). Park programs that had been housed in the former Village Hall/Police Department were moved to facilities owned by the Burr Ridge Park District on a temporary basis. The Village has budgeted \$15,000 to continue the intergovernmental agreement with the District to temporarily conduct these programs for Willowbrook's residents until they can return to the Village's facilities.

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. For FY 2018-19, the contribution remains roughly the same. 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 cost 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 2018-19 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. The new Police Chief promoted at the end of FY 2017-18 and the transitions noted above will achieve a cost savings of approximately \$95,000 annually of salary and overtime. Additionally, a full-time police secretary retiring in FY 2018-19

will be replaced by a former part-time police secretary at a lower starting salary, which will reduce clerical police personnel costs by approximately \$23,000 annually.

Two cost savings plans were adopted by the Village board in FY 2018-19: a voluntary separation agreement and an early retirement incentive through the Illinois Municipal Retirement Fund (IMRF). Both plans will allow long-term employees that have at least 20 years of service and are at retirement age to buy additional service credit using their accumulated time to enable early retirement. At time of the FY 2018-19 budget adoption, neither plan had been adopted by the Village board and thus no reductions in the salary budgets were made, however subsequent to budget adoption the board approved both plans. Four (4) employees are eligible to take advantage of the incentive, and the Village estimates the annual savings to be over \$91,000. After approximately 1.5 years, the cost of the incentive to the Village in the form of retirement benefits will have been recouped.

Finally, within the Municipal Services Department, no further full-time staff are planned and the Village will continue to use seasonal labor to alleviate overtime needs in busy periods.

Technology Initiatives

The Village replaced its email server in FY 2017-18 by moving to a cloud-based email system instead of a traditional physical server. The Village budgeted \$18,333 for the replacement last year, and is now achieving a cost savings of \$11,500 over the next three years.

The Village continues to outsource its Information Technology work using an independent firm rather than having an internal staff position perform the work. The Village budgets \$25,000 annually within the Finance Department budget for this outside contractor.

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 \$36,120 is budgeted to be spent in FY 2018-19 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 \$2,370 for the ongoing hosting of the application.

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. The police department also budgeted a placeholder of \$33,846 for possible body cameras that would be worn by officers and record the interactions during police call-outs.

Finally, within the Water Capital Improvement Fund, \$8,400 has been allocated for Data Collection Unit (DCU) upgrades. The current devices are located on each of the three (3) Village water towers and capture water meter readings via satellite. They will become obsolete due to changes in Verizon's network and thus the upgrade is necessary.

Park Improvements

FY 2017-18 was a busy year for the parks department. First, the Village completed an update to the 2013-2017 Comprehensive Park and Recreation Master Plan, at a cost of \$12,500. The Plan was 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 occurred in FY 2017-18. As so much activity occurred last year, FY 2018-19 is planned to be a "quiet" year with only one project anticipated, which is fence repair across all parks at a cost of \$41,137.

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 \$450,000 has been included in the FY 2018-19 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 and continues into FY 2018-19.

The Village is also in the visionary stages of re-development of the south end of town along Interstate 55. This is a primary long-term goal of the Village as the Village is substantially built out. The area, called the South Sub-Area, currently contains three hotels, industrial areas and vacant land. The Village's vision is to transform this area into a thriving downtown (the Village does not have a traditional downtown area) with a mixture of residential housing, retail development, restaurants and nightlife. It would be a project of a substantial scale and will require a multi-year approach. The Village has budgeted \$45,000 for FY 2018-19 to complete a preliminary feasibility study and TIF eligibility analysis and report to determine if a future re-development of the area is possible.

Capital Improvements

The Village continues to commit to maintaining the highest quality of infrastructure for Village roadways. The FY 2018-19 road maintenance program includes full-depth patching, overlays, and the replacement of worn pavement markings. These costs are budgeted and reported in the Motor Fuel Tax Fund.

Within the Land Acquisition, Facility Expansion and Renovation Fund, the second building purchased on the Municipal Campus, which will be used as a Community Resource Center, will begin exterior renovations in FY 2018-19. The Village determined that internal reserves from the General Fund will be utilized to finance the project. The project will occur in phases over multiple years to lessen the impact to the General Fund's reserves and to avoid the need to obtain external financing.

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 2018-19 plan year, the Village's health insurance premium will increase by about 3.9%. 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. In FY 2018-19 the Village has also moved to a four-tiered plan to add categories for "employee plus spouse" and "employee plus children." These new tiers will make coverage more affordable to employees in those brackets that previously had to pay a full "family" premium while providing a more equitable distribution of the premium among employees. The Village also continues to offer 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 (updated in FY 2017-18) 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 sixteenth time for FY 2017-18, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2018-19 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, 2018

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

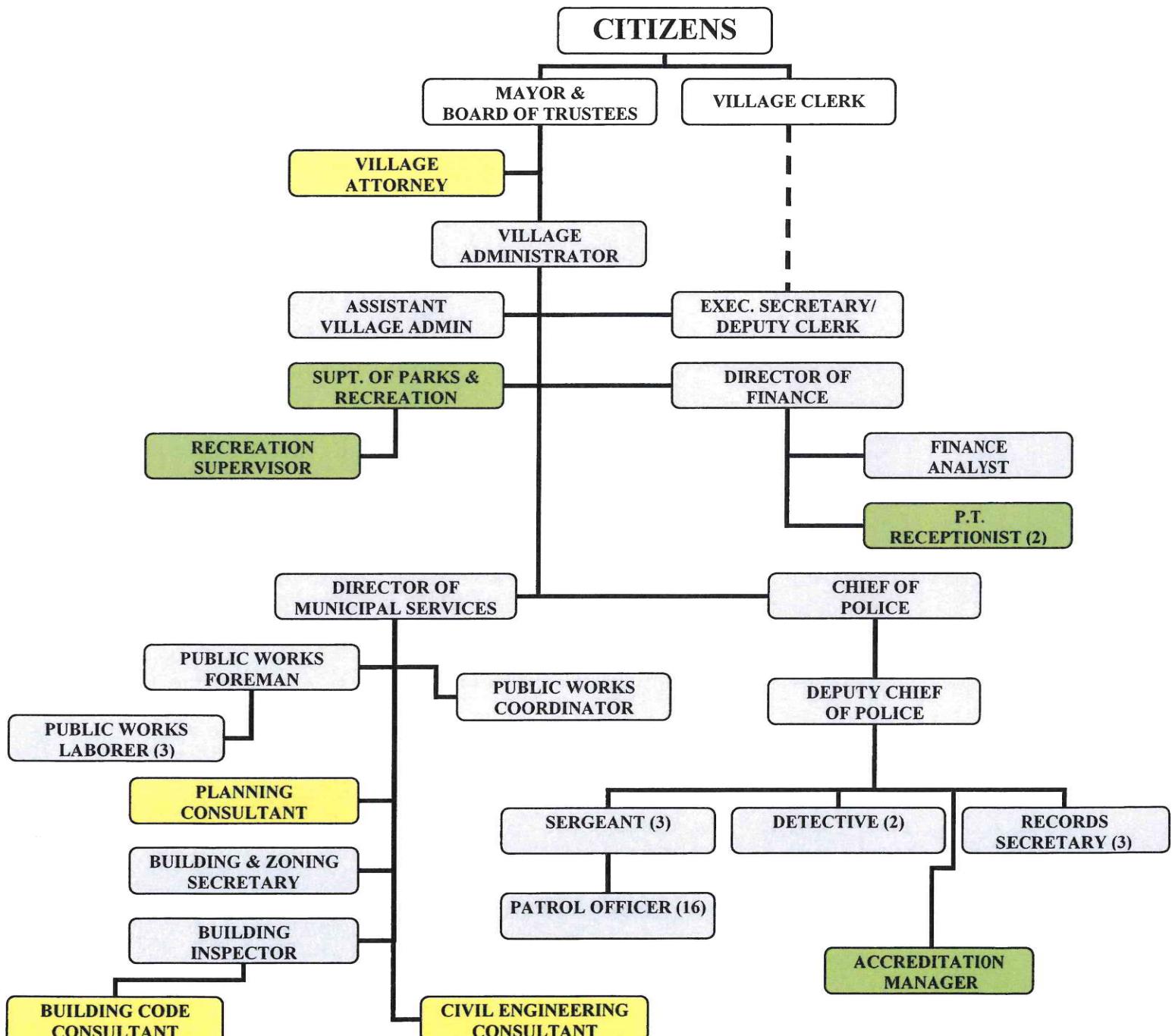
Village Administrator/Director of Municipal Services, Timothy Halik

Director of Finance, Carrie Dittman

Chief of Police, Robert Schaller

VILLAGE OF WILLOWBROOK

ORGANIZATIONAL CHART



LEGEND

<input type="checkbox"/>	CITIZENS/ELECTED OFFICIALS	<input type="checkbox"/>	PART-TIME EMPLOYEE
<input type="checkbox"/>	FULL-TIME EMPLOYEE	<input type="checkbox"/>	OUTSOURCED



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Monill

Executive Director

HISTORY OF THE VILLAGE OF WILLOWBROOK

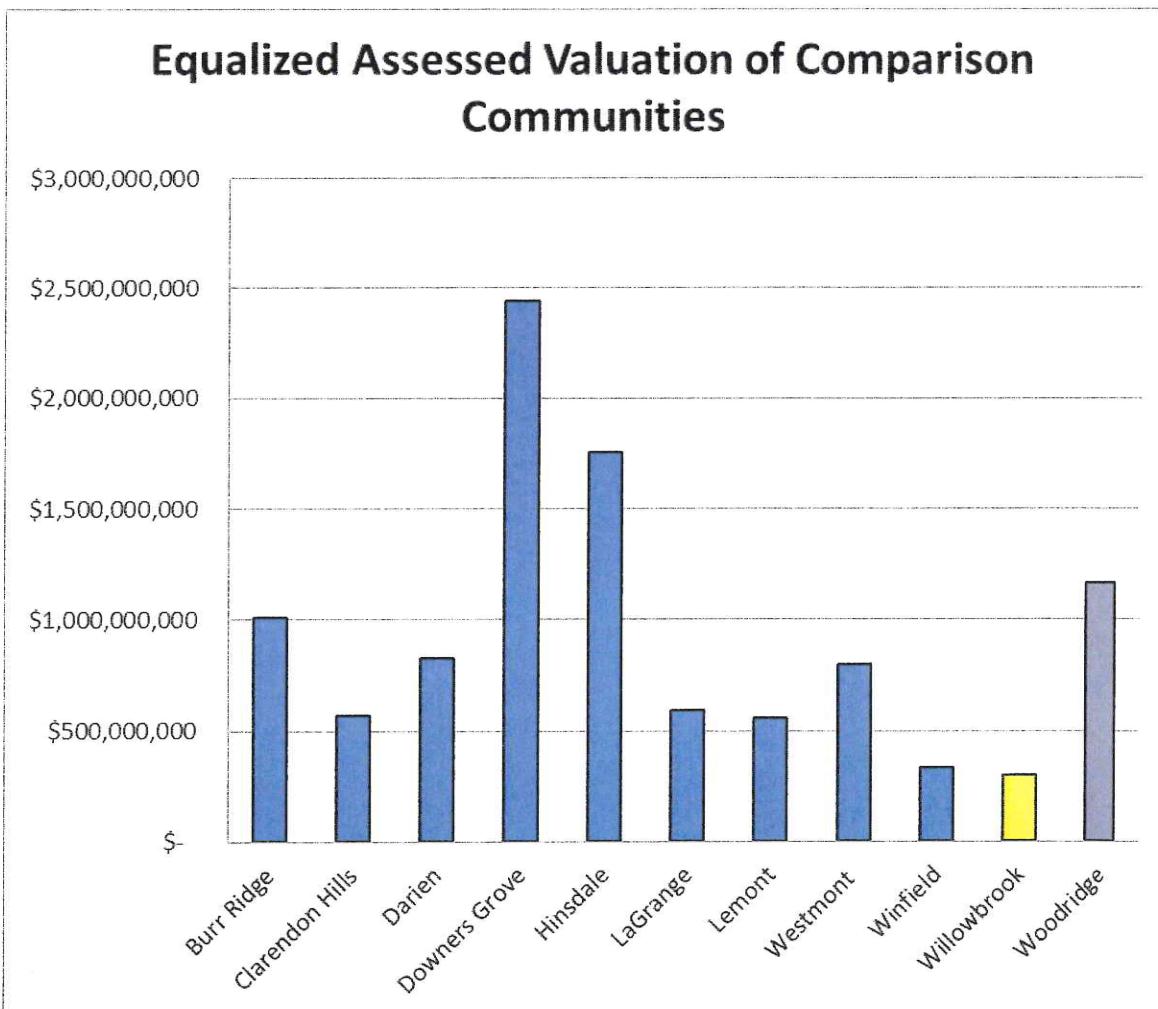
In 1959, a homeowner's group called the Ridgemoor Homeowners Association decided to incorporate as a village in order to be able to guide the development of farmland which surrounded their homes. Changes in the law scheduled to become effective January 1, 1960, which would require a population of 400 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 and is smaller in population and size than most of its neighboring communities as the following charts describe. Despite its small size, Willowbrook maintains a strong commercial and industrial base and 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, Whole Foods and Target. The Village also hosts a large industrial park with business such as Borse Plastics, Exclusive Windows and the Trane Corporation.

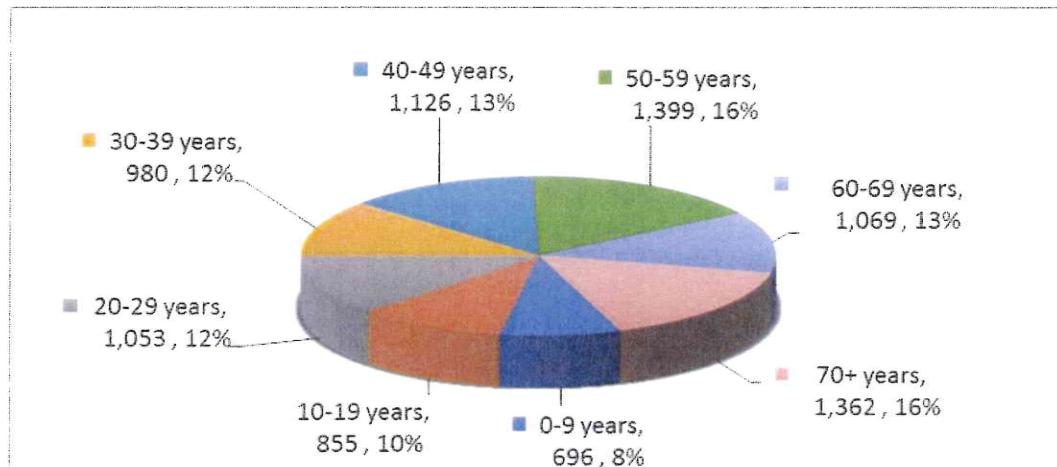
Community	Population	Equalized Assessed Valuation	Square Miles	Total Employees	Employees Per 1,000 Residents
Burr Ridge	10,559	\$ 1,008,782,227	7.2	67	6.3
Clarendon Hills	8,427	566,649,956	1.9	98	11.6
Darien	22,086	824,185,518	9.5	85	3.8
Downers Grove	49,473	2,440,178,636	14.7	332	6.7
Hinsdale	17,631	1,751,316,154	4.7	222	12.6
LaGrange	15,550	593,172,357	2.5	126	8.1
Lemont	16,000	558,974,453	8.0	101	6.3
Westmont	24,685	796,337,213	7.0	188	7.6
Winfield	9,080	336,053,821	3.0	36	4.0
Willowbrook	8,540	\$ 297,109,467	2.3	46	5.4
Woodridge	32,971	1,164,780,951	9.8	126	3.8
Median	16,000	\$ 796,337,213	7.0	101	6.3
Average	19,546	\$ 939,776,432	6.4	130	6.9



The Village has a diverse population in terms of age and ethnicity as the following charts describe. 45% of the population are age 50 or over, and the Village takes this into consideration when determining what services to offer, such as the subsidized senior citizen taxi program. The Village also considers this in its recreational programming and special events, offering such things as annual senior citizen bingo. Recreational opportunities for residents and non-residents are provided through the Village's Parks and Recreation Department and the Village's community parks. The

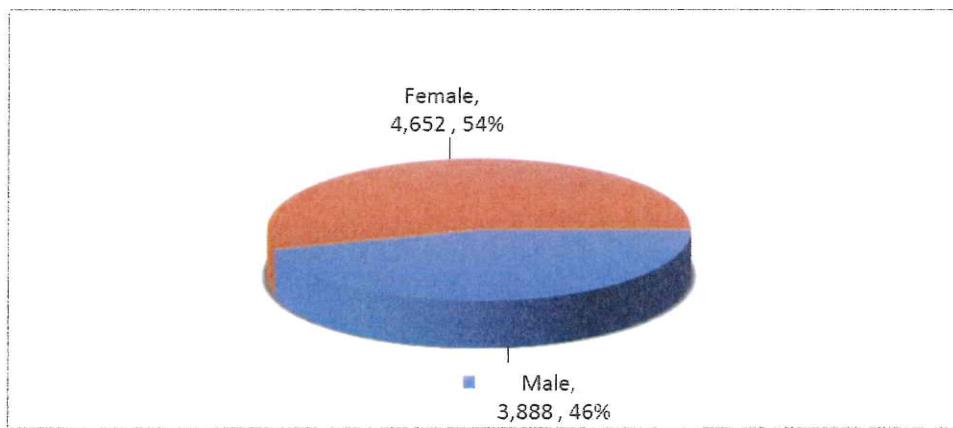
Village also belongs to and supports the Gateway Special Recreation Association that provides recreational opportunities for disabled persons. In addition, the Village hosts many special events throughout the year geared toward its younger residents, such as the Holiday Tree Lighting, annual Children's Holiday Party, Back to School Movie Night, Touch-a-Truck and Easter egg hunt. In addition, in May 2018 the Village hosted its fourth annual 5K Fun Run/Spring Fling.

Village Population by Age Group

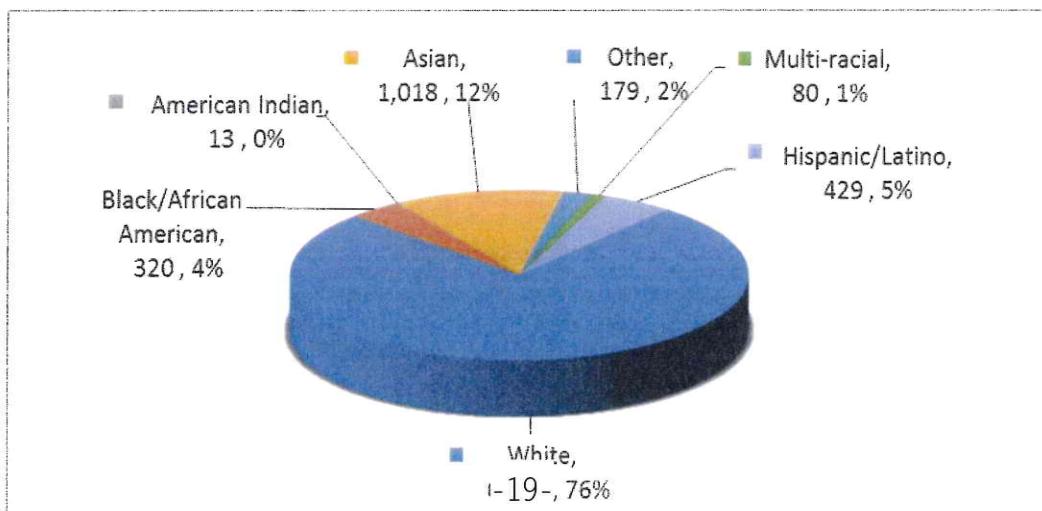


Median Age: 46.3 years

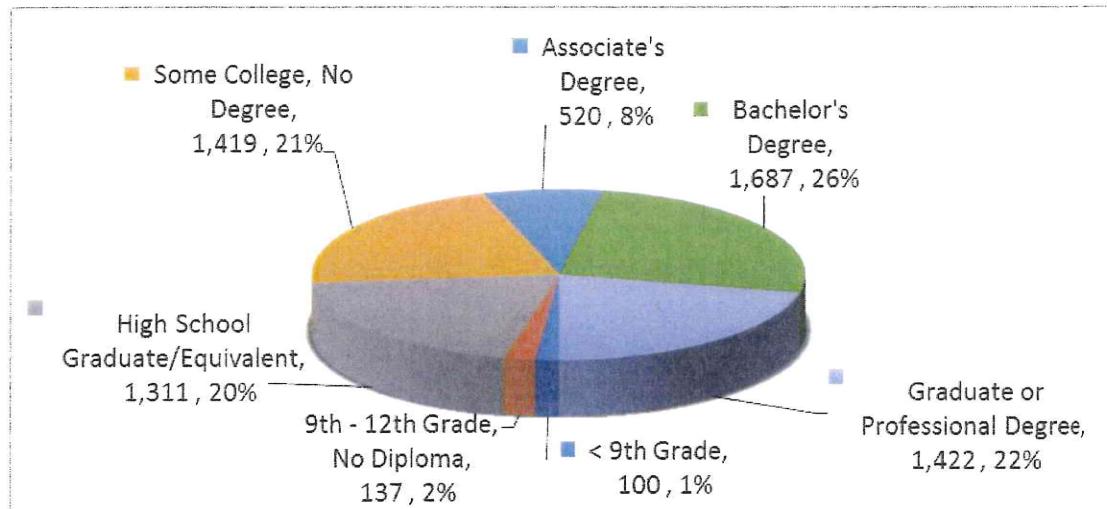
Village Population by Sex



Village Population by Race

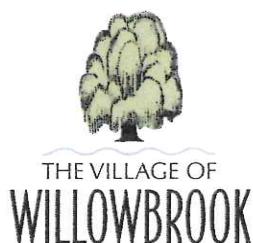


Village Population by Education (Adults 25 years +)



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, STRATEGIC PLAN 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 until the Village Board has a permanent location, which will be in the Community Resource Center.
- In FY 2017-18, the Village replaced its PEG channel equipment in order to resume providing a public access channel to the Village.
- In FY 2018-19, the Village plans to enhance communications by allowing residents and other interested individuals to sign up for alerts of Village news through email or text message.

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. The plan was updated as part of the 2017-18 budget.
- 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.

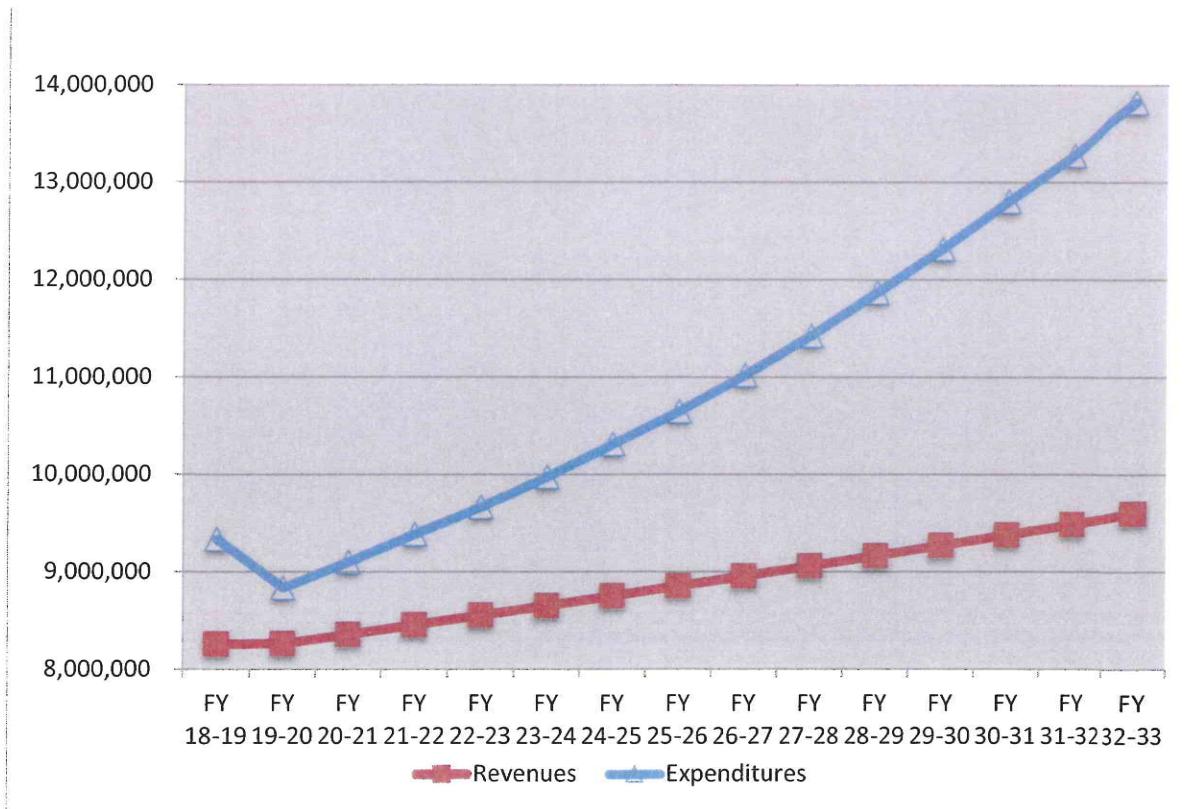
- In addition, the Village Board annually evaluate fees and charges, monitors available reserves and continues to demonstrate transparency and excellence through annual submissions to GFOA's financial award programs such as the Certificate of Achievement for Excellence in Financial Reporting Program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

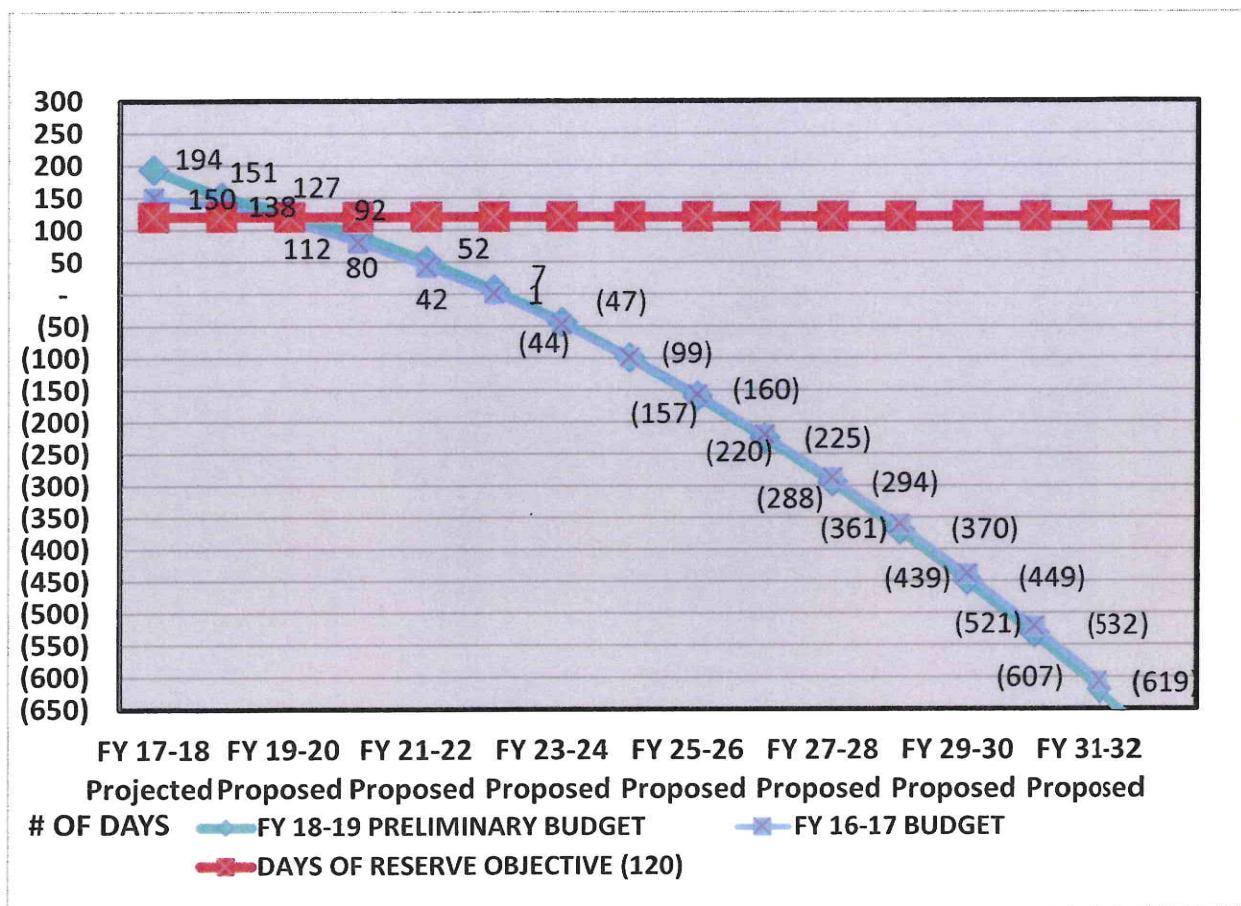
GENERAL FUND REVENUES & EXPENDITURES-PROJECTED NEXT 15 YEARS

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 FY 2019-20 is mainly due to the non-recurring transfer to the Land Acquisition, Facility Expansion and Renovation Fund.

GENERAL FUND NUMBER OF DAYS OPERATING EXPENSE – NEXT 15 YEARS

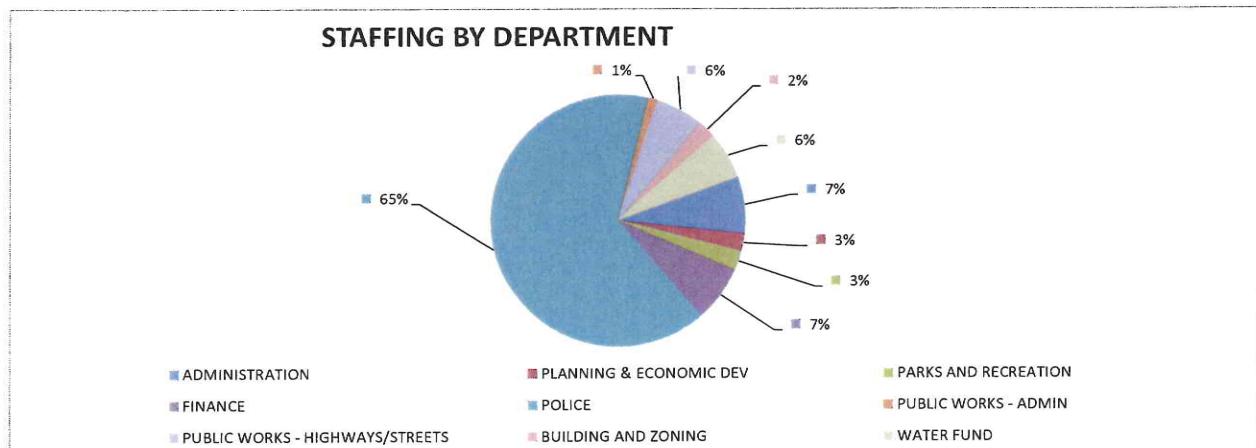


The graph above depicts the projected future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. Without change, FY 2020-21 will be the first year 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.

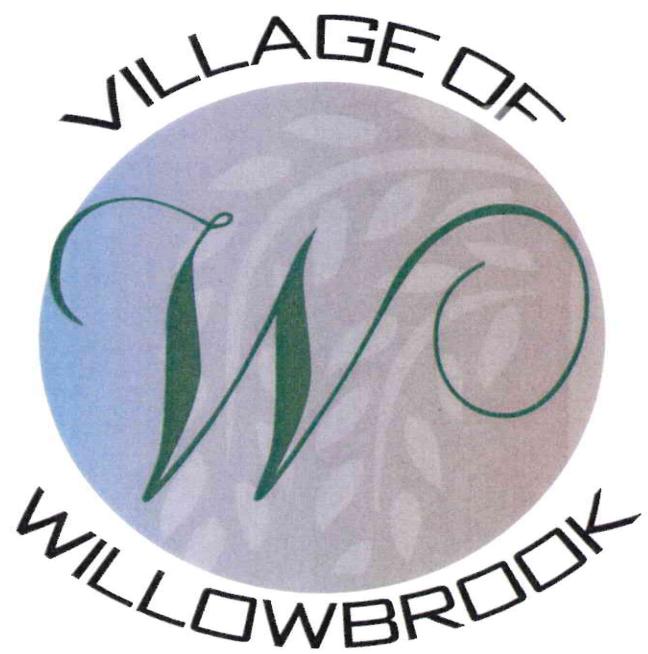
FULL-TIME EQUIVALENT EMPLOYEES

Function/Program	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019
General Government									
Administration	2.5	2.5	2.5	2.5	2.5	2.5	3.0	3.0	3.0
Finance	2.0	2.0	2.0	2.0	2.0	3.0	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	1.0
Planning & Economic Devel.	1.0	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	1.0
Public Safety									
Police									
Officers	24.0	20.0	20.0	22.0	23.0	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	3.5
Public Services									
Administration	0.5	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	2.5
Water	2.0	2.0	2.0	2.0	2.0	2.0	2.5	2.5	2.5
Total	40.0	36.0	36.0	38.0	39.0	40.0	42.0	42.0	41.0

No major changes in staffing are expected from FY 2017-18 to FY 2018-19.



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 2018-19 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.

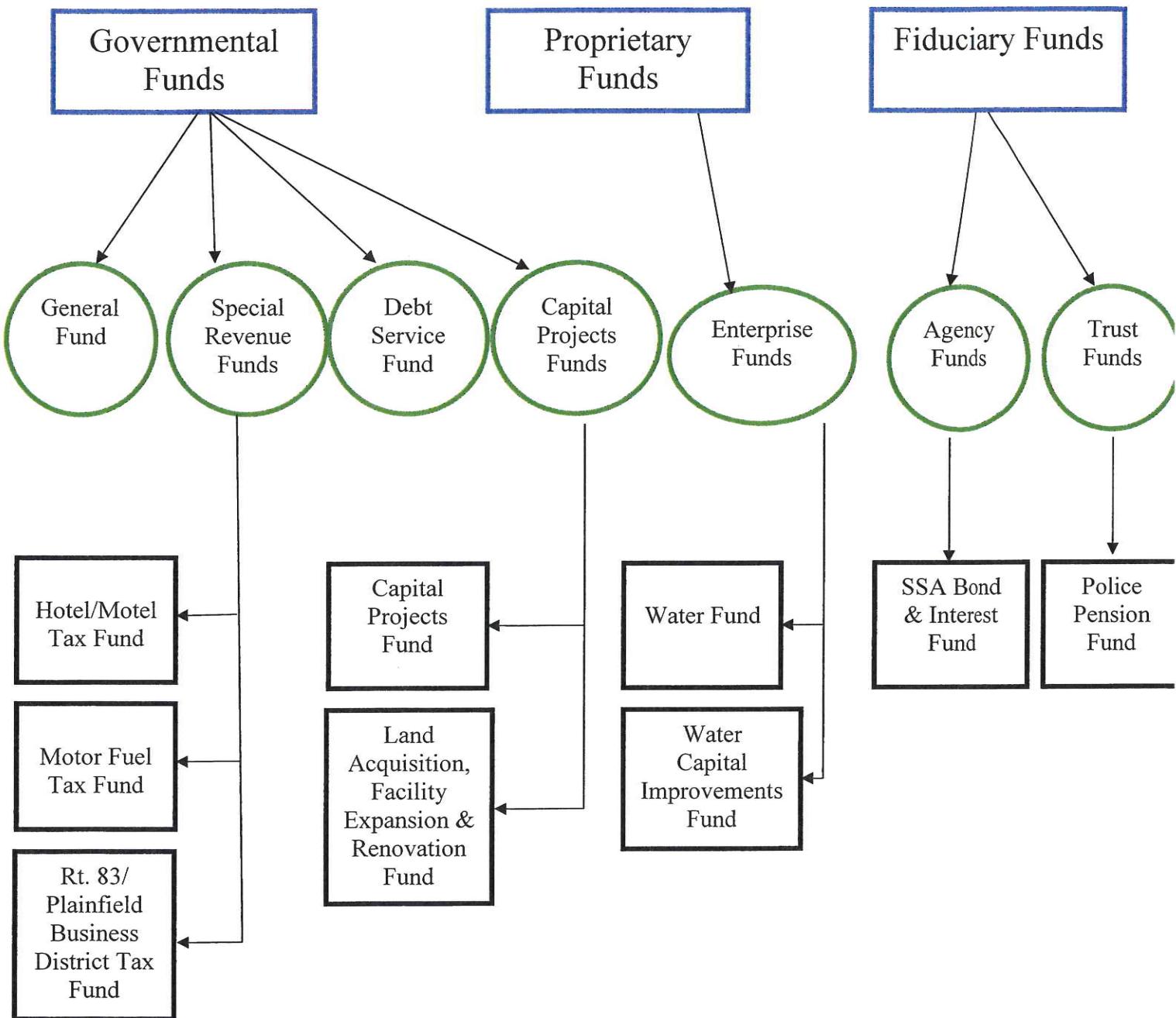
Village of Willowbrook
Matrix of Village Funds and Village Departments

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

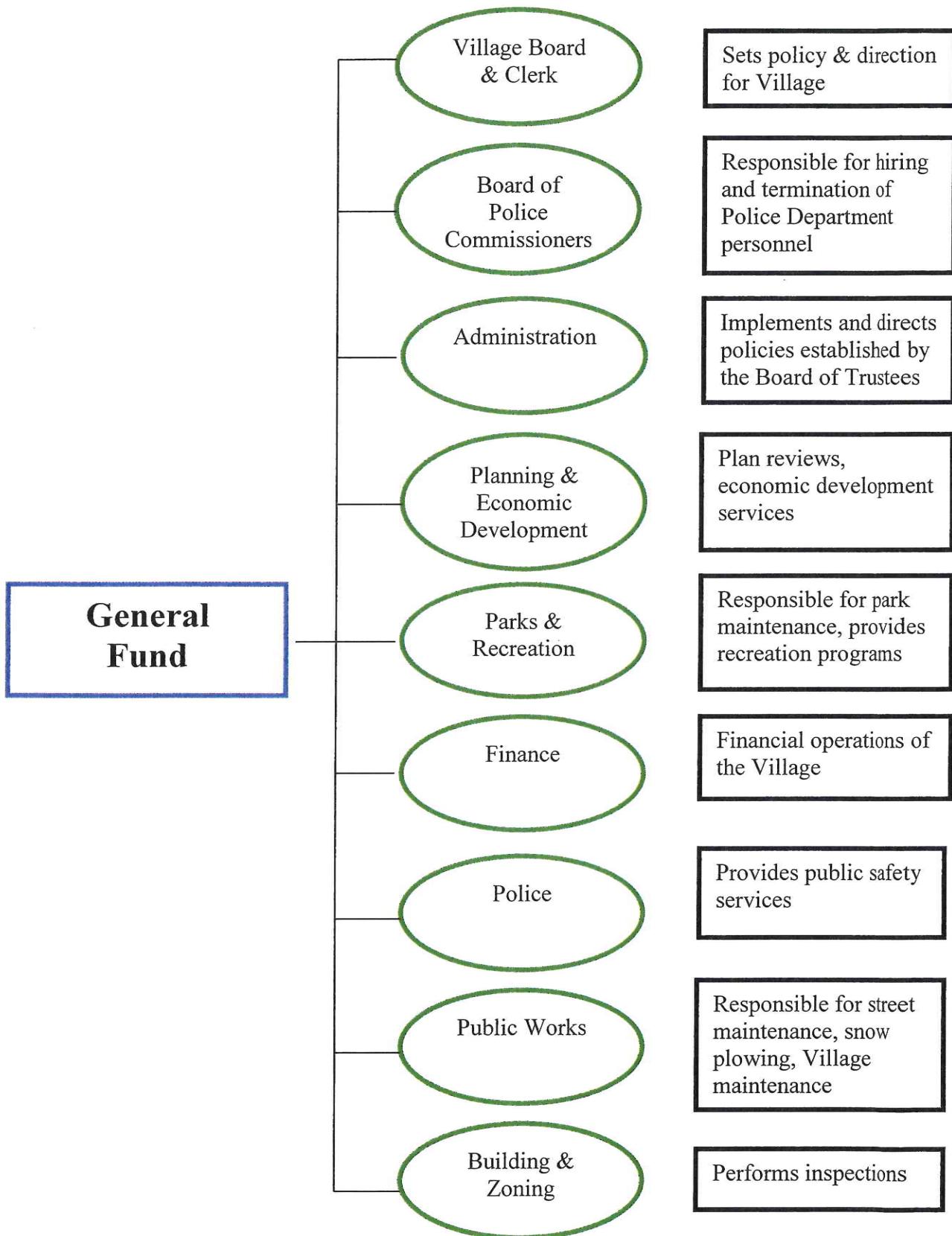
Village Departments	Village Funds											
	General Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Rt. 83/Plainfield Business District Tax Fund	Capital Projects Fund	Land Acquisition, Facility Expansion & Renovation Fund	Debt Service Fund	Water Fund	Water Capital Improvements Fund	Police Pension Fund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

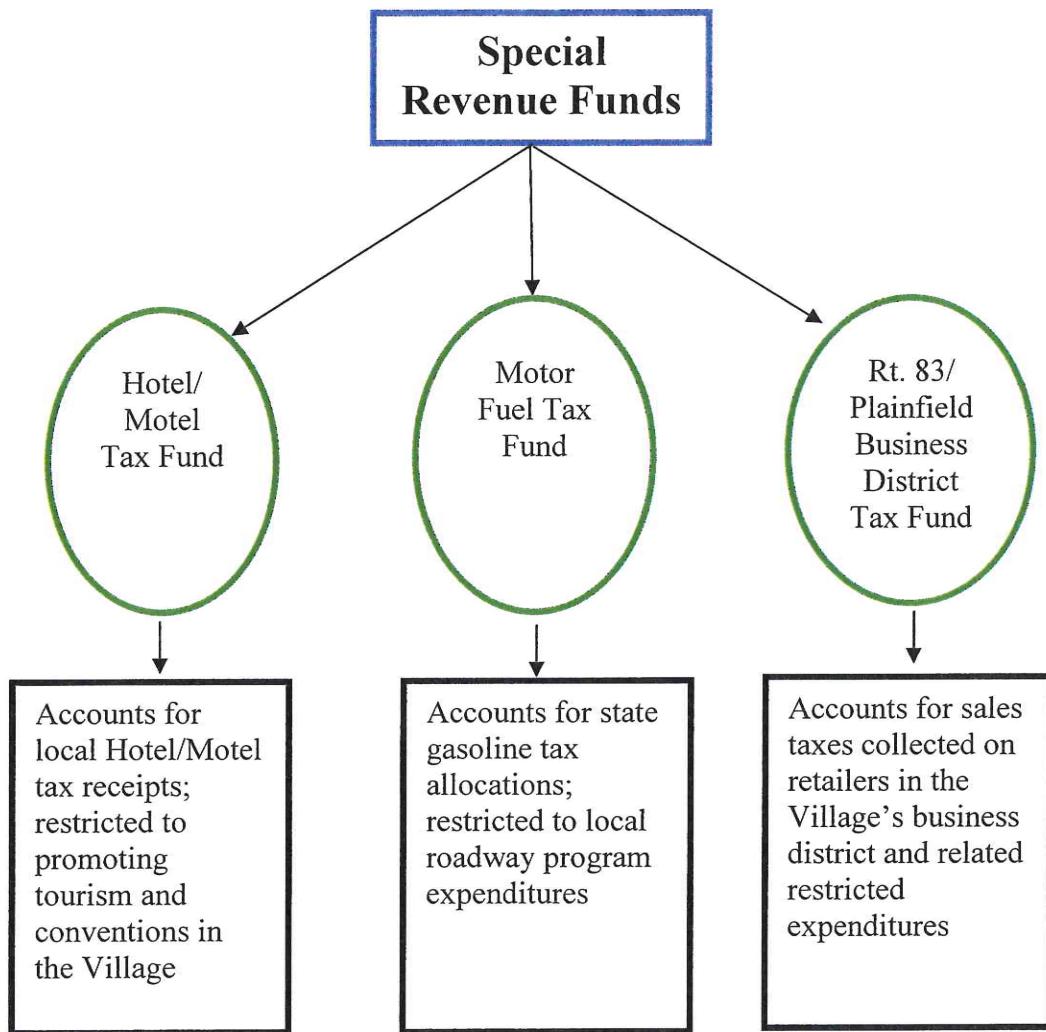
Fund Structure – All Funds



General Fund Departments



Special Revenue Funds



Other Funds

Capital Projects Fund

Debt Service Fund

Police Pension Fund

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

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

Accounts for pension costs for the Village's Police Department

Water Capital Improvements Fund

Water Operating Fund

SSA #1 Bond (Agency) Fund

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

Revenues and costs to provide water to residential and commercial customers

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, Strategic Plan 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. While these items are in keeping with the Village's long term goals, they 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. Transfers between budgeted line items are not made. 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 2018-19 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 2003-2017.

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 second workshop may be 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. No amendments were made in FY 2017-18.

SCHEDULE

Event	Date
Goal Setting Workshop Review results of Community Needs Survey	12.2017
Senior Staff Workshop Review current fiscal year initiatives and assess progress Identify initiatives that will carry over to next fiscal year Identify any new initiatives/eliminate if needed Present budget workbook (including increase guidelines) to staff	12.14.17
Department Budget Proposals Due	1.12.18
Departmental Budget Review Meetings w/Finance & Village Admin	1.22.18
Final Staff Budget Meeting and Adjustments	1.29.18
Presentation to Committees	2.19.18
Public Hearing on Appropriation Ordinance	3.19.18
Board Budget Workshop I	3.19.18
Board Budget Workshop II (if needed)	4.9.18
Final Approval of Budget	4.23.18
Adopt Appropriation Ordinance	6.11.18

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 (2017)	\$	438,994,073
Bond Debt Limit 8.625% of EAV	\$	37,863,239
Amount Applicable to Debt Limit		<hr/>
Legal Debt Margin @ 4/30/18	\$	<u>37,863,239</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, 2018 was \$2,435,000.

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 commenced 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 17-19 years.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

	Balances May 1, 2017	Additions	Reductions	Balances April 30, 2018	Fiscal Year Interest Paid
\$4,930,000 General Obligation Alternate Revenue Source Bonds, Series 2015, due December 30, 2035 with interest at 2.00%-3.00%	4,795,000	-	215,000	4,580,000	130,250
\$887,089 IEPA Loan, due July 31, 2036 with interest at 1.86%	<u>887,089</u>	-	38,125	848,964	16,323
TOTAL	<u>\$ 5,682,089</u>	<u>-</u>	<u>\$ 253,125</u>	<u>\$ 5,428,964</u>	<u>\$ 146,573</u>

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
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	<u>\$ 848,964</u>	<u>\$ 158,328</u>	<u>\$ 4,580,000</u>	<u>\$ 1,290,950</u>	<u>\$ 6,878,242</u>

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

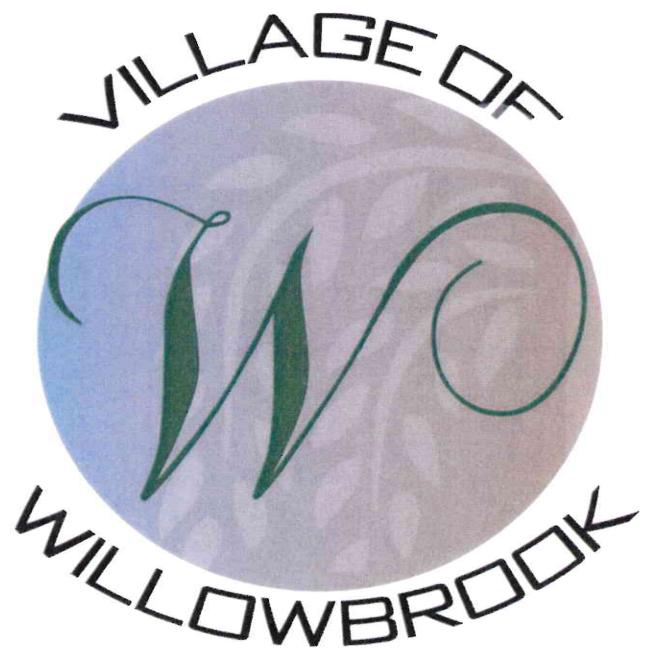
Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

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 2018-19

	General Fund	Land Acquisition, Facility Expansion & Renovation Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund
REVENUES					
Taxes	\$ 1,858,898	\$ -	\$ -	\$ -	\$ 246,000
Intergovernmental	4,336,319	-	-	-	-
Licenses and Permits	397,845	-	-	-	-
Charges for Services	93,550	-	3,552,500	-	-
Fines and Forfeits	690,000	-	-	-	-
Investment Income	12,000	-	4,800	1,000	1,000
Miscellaneous	361,002	-	12,000	-	-
Total Revenues	7,749,614	-	3,569,300	1,000	247,000
EXPENDITURES/EXPENSES					
General Government	1,931,379	-	-	-	110,196
Public Safety	5,258,659	-	-	-	-
Highways and Streets	1,064,793	-	-	-	-
Economic Development	-	-	-	-	-
Health and Welfare	34,100	-	-	-	-
Culture and Recreation	381,873	-	-	-	-
Water Service	-	-	2,372,437	-	-
Capital Outlay	-	383,000	-	16,215	-
Debt Service	-	-	25,233	-	-
Total Expenditures/Expenses	8,670,804	383,000	2,397,670	16,215	110,196
Net Surplus (Deficit)	(921,190)	(383,000)	1,171,630	(15,215)	136,804
Other Financing Sources (Uses)					
Transfer to Other Funds	(661,927)	-	(945,406)	-	-
Transfer from Other Funds	498,805	383,000	-	400,000	-
Sale of Capital Assets	7,500	-	-	-	-
Total Other Financing Sources (Uses)	(155,622)	383,000	(945,406)	400,000	-
Estimated Fund Balance, May 1	4,615,560	9,496	5,108,841	52,699	336,747
Estimated Fund Balance, April 30	\$ 3,538,748	\$ 9,496	\$ 5,335,065	\$ 437,484	\$ 473,551
Change in Fund Balance (in dollars)	\$ (1,076,812)	\$ -	\$ 226,224	\$ 384,785	\$ 136,804
Change in Fund Balance (%)	-23.33%	0.00%	4.43%	730.16%	40.63%
	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 2018-19

	Motor Fuel Tax Fund	Business District Tax Fund	Debt Service Fund	SSA Bond Interest Fund	Capital Projects Fund	All Funds Total
	Route 83/ Plainfield Rd.					
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 322,225	\$ -	\$ 2,427,123
Intergovernmental	219,905	450,000	-	-	-	5,006,224
Licenses and Permits	-	-	-	-	-	397,845
Charges for Services	-	-	-	-	-	3,646,050
Fines and Forfeits	-	-	-	-	-	690,000
Investment Income	1,500	-	-	50	-	20,350
Miscellaneous	-	-	-	-	-	373,002
 Total Revenues	 221,405	 450,000	 -	 322,275	 -	 12,560,594
EXPENDITURES/EXPENSES						
General Government	-	-	-	-	-	2,041,575
Public Safety	-	-	-	-	-	5,258,659
Highways and Streets	267,382	-	-	-	-	1,332,175
Economic Development	-	919,000	-	-	-	919,000
Health and Welfare	-	-	-	-	-	34,100
Culture and Recreation	-	-	-	-	-	381,873
Water Service	-	-	-	-	-	2,372,437
Capital Outlay	-	-	-	-	-	399,215
Debt Service	-	-	325,528	322,225	-	672,986
 Total Expenditures/Expenses	 267,382	 919,000	 325,528	 322,225	 -	 13,412,020
 Net Surplus (Deficit)	 (45,977)	 (469,000)	 (325,528)	 50	 -	 (851,426)
 Other Financing Sources (Uses)						
Transfer to Other Funds	-	-	-	-	-	(1,607,333)
Transfer from Other Funds	-	-	325,528	-	-	1,607,333
Sale of Capital Assets	-	-	-	-	-	7,500
 Total Other Financing Sources (Uses)	 -	 -	 325,528	 -	 -	 7,500
 Estimated Fund Balance, May 1	 291,953	 509,307	 6	 8,673	 390	 10,933,672
 Estimated Fund Balance, April 30	 \$ 245,976	 \$ 40,307	 \$ 6	 \$ 8,723	 \$ 390	 \$ 10,089,746
 Change in Fund Balance (in dollars)	 \$ (45,977)	 \$ (469,000)	 \$ -	 \$ 50	 \$ -	 -
 Change in Fund Balance (%)	 -15.75%	 -92.09%	 0.00%	 0.58%	 0.00%	 -

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
MAJOR/NON-MAJOR FUNDS

	MAJOR FUND General Fund			MAJOR FUND Land Acquisition, Facility Expansion & Ren. Fund		
	Actual 16-17	Estimated Actual 17-18	Proposed 18-19	Actual 16-17	Estimated Actual 17-18	Proposed 18-19
REVENUES						
Taxes	\$ 1,857,386	\$ 1,841,270	\$ 1,858,898	\$ -	\$ -	\$ -
Intergovernmental	4,624,455	4,611,549	4,336,319	-	-	-
Licenses and permits	656,148	631,964	397,845	-	-	-
Charges for Services	147,524	93,308	93,550	-	-	-
Fines and forfeits	886,625	733,329	690,000	-	-	-
Investment Income	20,873	34,336	12,000	10,363	613	-
Miscellaneous	375,792	898,757	361,002	-	-	-
Total Revenues	\$ 8,568,803	\$ 8,844,513	\$ 7,749,614	\$ 10,363	\$ 613	\$ -
EXPENDITURES/EXPENSES						
General Government	1,642,981	2,098,976	1,931,379	-	-	-
Public Safety	4,678,084	5,113,166	5,258,659	-	-	-
Highways and Streets	1,443,053	1,349,443	1,064,793	-	-	-
Economic Development	-	-	-	-	-	-
Health and Welfare	28,870	33,039	34,100	-	-	-
Culture and Recreation	417,799	1,239,554	381,873	-	-	-
Water Service	-	-	-	-	-	-
Capital Outlay	-	-	-	3,019,254	790,827	383,000
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures/Expenses	\$ 8,210,787	\$ 9,834,178	\$ 8,670,804	\$ 3,019,254	\$ 790,827	\$ 383,000
Net Surplus (Deficit)	\$ 358,016	\$ (989,665)	\$ (921,190)	\$ (3,008,891)	\$ (790,214)	\$ (383,000)
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(280,766)	(1,109,650)	(661,927)	-	-	-
Transfer from Other Funds (1)	20,415	553,033	498,805	1,553	831,859	383,000
Sale of Capital Assets	17,689	6,119	7,500	-	-	-
Total Other Financing Sources (Uses)	\$ (242,662)	\$ (550,498)	\$ (155,622)	\$ 1,553	\$ 831,859	\$ 383,000
Estimated Fund Balance, May 1	6,040,369	6,155,723	4,615,560	2,975,189	(32,149)	9,496
Estimated Fund Balance, April 30	\$ 6,155,723	\$ 4,615,560	\$ 3,538,748	\$ (32,149)	\$ 9,496	\$ 9,496

*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			NON-MAJOR SPECIAL REVENUE FUNDS		
	Water & Water Capital Improvements Fund			Hotel/Motel, MFT & Rt 83/Plainfield BD Tax*		
	Actual 16-17	Estimated Actual 17-18	Proposed 18-19	Actual 16-17	Estimated Actual 17-18	Proposed 18-19
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 244,087	\$ 246,132	\$ 246,000
Intergovernmental	-	-	-	355,019	657,966	669,905
Licenses and permits	-	-	-	-	-	-
Charges for Services	3,360,646	3,567,982	3,552,500	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment Income	5,655	9,539	5,800	1,777	4,871	2,500
Miscellaneous	11,800	53,534	12,000	-	-	-
Total Revenues	\$ 3,378,101	\$ 3,631,055	\$ 3,570,300	\$ 600,883	\$ 908,969	\$ 918,405
EXPENDITURES/EXPENSES						
General Government	-	-	-	173,273	129,619	110,196
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	418,649	170,236	267,382
Economic Development	-	-	-	37,717	9,689	919,000
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Water Service	3,263,817	2,524,721	2,372,437	-	-	-
Capital Outlay	-	514,831	16,215	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	14,090	26,151	25,233	-	-	-
Total Expenditures/Expenses	\$ 3,277,907	\$ 3,065,703	\$ 2,413,885	\$ 629,639	\$ 309,544	\$ 1,296,578
Net Surplus (Deficit)	\$ 100,194	\$ 565,352	\$ 1,156,415	\$ (28,756)	\$ 599,425	\$ (378,173)
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(47,051)	(600,378)	(545,406)	(20,415)	-	-
Transfer from Other Funds (1)	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (47,051)	\$ (600,378)	\$ (545,406)	\$ (20,415)	\$ -	\$ -
Estimated Fund Balance, May 1	5,143,423	5,196,566	5,161,540	587,753	538,582	1,138,007
Estimated Fund Balance, April 30	\$ 5,196,566	\$ 5,161,540	\$ 5,772,549	\$ 538,582	\$ 1,138,007	\$ 759,834

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

	NON-MAJOR DEBT SERVICE FUNDS			NON-MAJOR CAPITAL PROJECT FUNDS			TOTAL		
	Debt Service, SSA Bond (Agency)			Capital Projects			All Funds		
	Actual 16-17	Estimated Actual 17-18	Proposed 18-19	Actual 16-17	Estimated Actual 17-18	Proposed 18-19	Actual 16-17	Estimated Actual 17-18	Proposed 18-19
REVENUES									
Taxes	\$ 319,797	\$ 324,440	\$ 322,225	\$ -	\$ -	\$ -	\$ 2,421,270	\$ 2,411,842	\$ 2,427,123
Intergovernmental	-	-	-	-	-	-	4,979,474	5,269,515	5,006,224
Licenses and permits	-	-	-	-	-	-	656,148	631,964	397,845
Charges for Services	-	-	-	-	-	-	3,508,170	3,661,290	3,646,050
Fines and forfeits	-	-	-	-	-	-	886,625	733,329	690,000
Investment Income	133	56	50	185	100	-	38,986	49,515	20,350
Miscellaneous	-	-	-	-	-	-	387,592	952,291	373,002
Total Revenues	\$ 319,930	\$ 324,496	\$ 322,275	\$ 185	\$ 100	\$ -	\$ 12,878,265	\$ 13,709,746	\$ 12,560,594
EXPENDITURES/EXPENSES									
General Government	-	-	-	-	-	-	1,816,254	2,228,595	2,041,575
Public Safety	-	-	-	-	-	-	4,678,084	5,113,166	5,258,659
Highways and Streets	-	-	-	85,500	-	-	1,947,202	1,519,679	1,332,175
Economic Development	-	-	-	-	-	-	37,717	9,689.00	919,000.00
Health and Welfare	-	-	-	-	-	-	28,870	33,039	34,100
Culture and Recreation	-	-	-	-	-	-	417,799	1,239,554	381,873
Water Service	-	-	-	-	-	-	3,263,817	2,524,721	2,372,437
Capital Outlay	-	-	-	-	-	-	3,019,254	1,305,658	399,215
Debt Service	-	-	-	-	-	-	-	-	-
Principal retirement	339,714	354,714	369,200	-	-	-	339,714	354,714	369,200
Interest and fiscal charges	306,146	291,647	278,553	-	-	-	320,236	317,798	303,786
Total Expenditures/Expenses	\$ 645,860	\$ 646,361	\$ 647,753	\$ 85,500	\$ -	\$ -	\$ 15,868,947	\$ 14,646,613	\$ 13,412,020
Net Surplus (Deficit)	\$ (325,930)	\$ (321,865)	\$ (325,478)	\$ (85,315)	\$ 100	\$ -	\$ (2,990,682)	\$ (936,867)	\$ (851,426)
Other Financing Sources (Uses)	-	-	-	-	-	-	(348,232)	(1,710,028)	(1,207,333)
Transfer to Other Funds (1)	-	-	-	-	-	-	348,232	1,710,028	1,207,333
Transfer from Other Funds (1)	326,264	325,136	325,528	-	-	-	17,689	6,119	7,500
Sale of Capital Assets	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ 326,264	\$ 325,136	\$ 325,528	\$ -	\$ -	\$ -	\$ 17,689	\$ 6,119	\$ 7,500
Estimated Fund Balance, May 1	5,074	5,408	8,679	85,605	290	390	14,837,413	11,864,420	10,933,672
Estimated Fund Balance, April 30	\$ 5,408	\$ 8,679	\$ 8,729	\$ 290	\$ 390	\$ 390	\$ 11,864,420	\$ 10,933,672	\$ 10,089,746

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

Salaries include full and part time employees and overtime

Fund	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Salaries	Salaries2	Note
	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Dollar Change	% Change	
GENERAL FUND							
Village Board & Clerk	47,400	47,400	55,500	55,500	-	0.0%	
Board of Police Commissioners	500	500	500	-	(500)	-100.0%	1
Administration	244,488	236,306	241,395	249,114	7,719	3.2%	
Planning & Economic Dev	27,189	29,275	30,098	22,288	(7,810)	-25.9%	2
Parks & Recreation	43,628	45,455	47,153	43,097	(4,056)	-8.6%	3
Finance	105,750	224,365	233,933	239,863	5,930	2.5%	
Police	2,644,687	2,676,239	2,778,127	2,686,620	(91,507)	-3.3%	
Public Works	181,819	215,496	251,310	256,553	5,243	2.1%	
Building & Zoning	113,825	117,705	122,953	114,453	(8,500)	-6.9%	2
WATER FUND	199,583	219,117	234,493	231,146	(3,347)	-1.4%	
TOTAL	3,608,869	3,811,858	3,995,462	3,898,634	(96,828)	-2.4%	

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

Fund	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	Benefits	Benefits2	Note
	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Dollar Change	% Change	
GENERAL FUND							
Village Board & Clerk	4,531	4,926	5,206	5,170	(36)	-0.7%	
Board of Police Commissioners	565	565	486	305	(181)	-37.2%	1
Administration	70,669	85,230	85,797	70,084	(15,713)	-18.3%	4
Planning & Economic Dev	16,198	16,782	16,778	14,993	(1,785)	-10.6%	2
Parks & Recreation	10,641	7,513	8,683	8,362	(321)	-3.7%	
Finance	39,384	76,277	86,638	86,709	71	0.1%	
Police	1,045,793	1,207,328	1,332,060	1,337,731	5,671	0.4%	
Public Works	56,577	79,419	81,604	88,841	7,237	8.9%	5
Building & Zoning	57,013	57,969	57,990	55,711	(2,279)	-3.9%	
WATER FUND	60,553	81,322	81,341	88,263	6,922	8.5%	5
TOTAL	1,361,924	1,617,331	1,756,583	1,756,169	(414)	0.0%	

Analysis of Changes +/- 5%:

¹ No clerical position paid, budget line item for salary and benefits was eliminated.

² A new staff was hired at a lower rate to replace a vacancy from a long-term employee. This position is split between Planning & Economic Development and Building & Zoning.

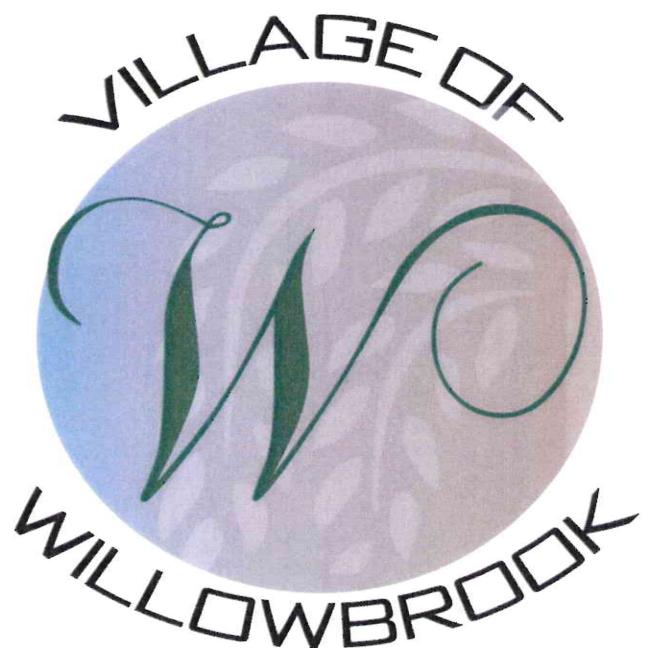
³ A Part-time program supervisor was not re-budgeted.

⁴ Health insurance contribution decreased as an employee dropped from the Village's health plan.

⁵ Budget for health insurance increased due to overall health premium rate increase.

	FY 2017-18	FY 2018-19
% of Salaries & Benefits of General Fund Expenditures	48%	57%
% of Salaries & Benefits of Water Fund Expenses	9%	10%

REVENUE SUMMARY



Village of Willowbrook
Revenue Summary - All Funds

Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget	FY 19-20 Forecast	FY 20-21 Forecast	FY 21-22 Forecast	FY 22-23 Forecast
General Corporate Fund	\$ 8,830,077	\$ 8,544,846	\$ 8,534,925	\$ 8,606,907	\$ 9,070,234	\$ 9,403,665	\$ 8,255,919	\$ 8,259,217	\$ 8,354,291	\$ 8,450,577	\$ 8,548,093
Water Fund	2,979,122	3,031,328	3,515,338	3,377,260	3,560,900	3,629,255	3,569,300	3,564,500	3,564,500	3,564,500	3,564,500
Hotel/Motel/Tax Fund	53,283	50,014	228,353	244,536	232,615	249,003	247,000	249,470	251,965	254,484	257,029
Motor Fuel Tax Fund	249,823	287,228	218,894	217,787	220,405	221,398	221,405	223,619	225,855	228,114	230,395
Tax Increment Financing Fund (closed)	806,079	825,830	-	-	-	-	-	-	-	-	-
SSA Bond & Interest Fund	321,324	320,911	325,581	319,797	321,325	324,490	322,275	322,490	321,950	320,610	323,450
Water Capital Improvements Fund	175,092	411,074	100,497	150,841	400,100	401,800	401,000	400,200	400,200	400,200	400,200
Capital Projects Fund	19	3,825	113	185	-	100	-	-	-	-	-
Debt Service Fund	160,603	1,744,363	(1)	210,351	326,397	325,136	325,142	325,528	326,344	326,546	322,709
Land Acquisition, Facility Expansion & Renovation Fund	404	3,867,007	(2)	114,931	11,916	851,000	832,472	383,000	-	-	-
Rt. 83/Plainfield Road Business District Tax Fund	-	-	-	138,560	518,650	438,568	450,000	454,500	459,045	463,635	468,272
Total Revenues	\$ 13,575,826	\$ 19,086,426	\$ 13,248,983	\$ 13,394,186	\$ 15,500,355	\$ 15,825,893	\$ 14,175,427	\$ 13,800,340	\$ 13,904,352	\$ 14,008,778	\$ 14,114,648
Difference from Budget 17-18 to Proposed Budget 18-19:							-8.55%	\$ (1,324,938)			
Difference from Budget 17-18 to Estimated Actual 17-18:							2.10%	\$ 325,528			
Difference from Estimated Actual 17-18 to Proposed Budget 18-19:							-10.43%	\$ (1,650,466)			

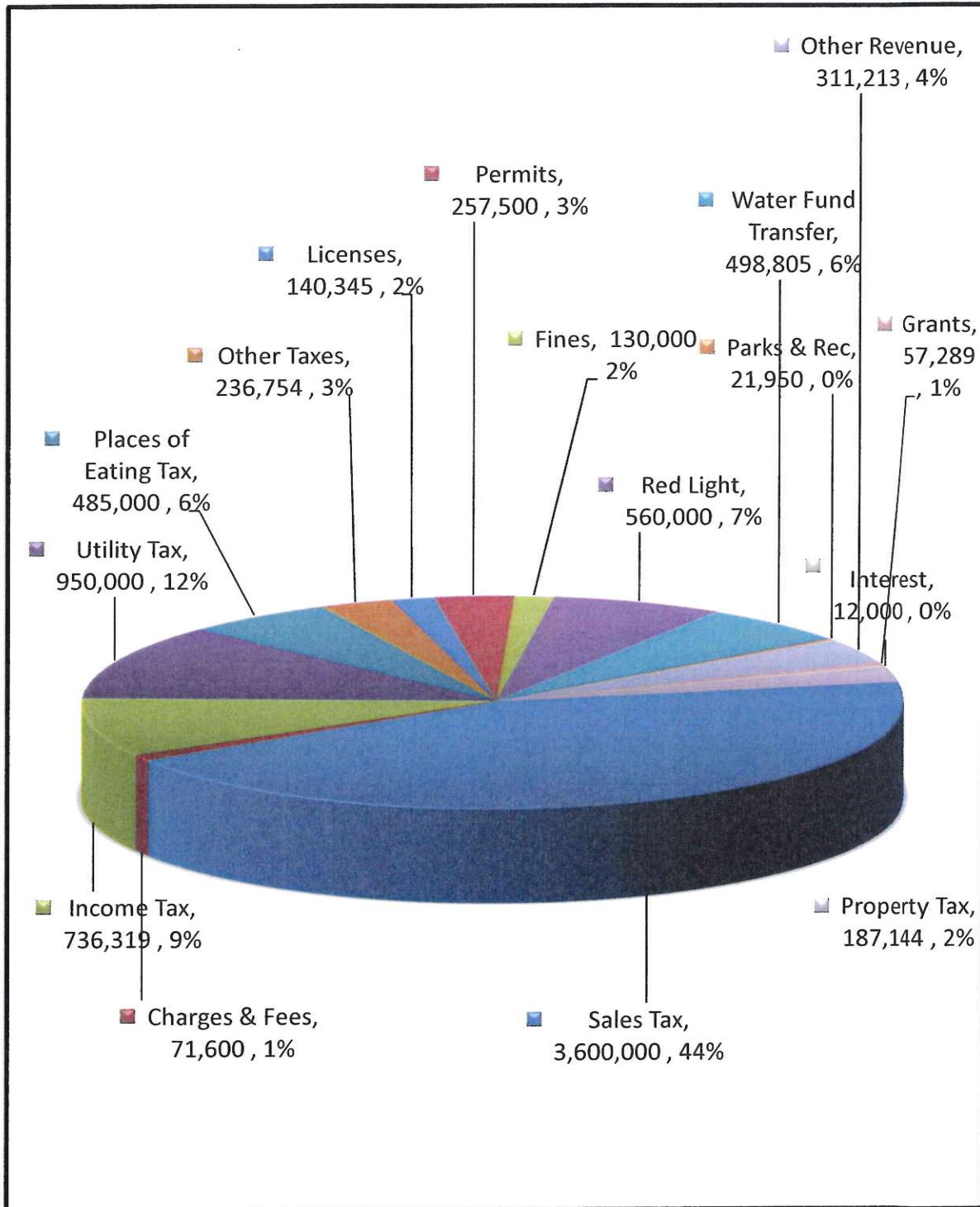
(1) Includes bond proceeds of \$1,485,000 (to refund existing 2008 bonds).

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

MAJOR REVENUE SOURCES BY FUND

General Corporate Fund Revenues by Source \$8,255,919

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

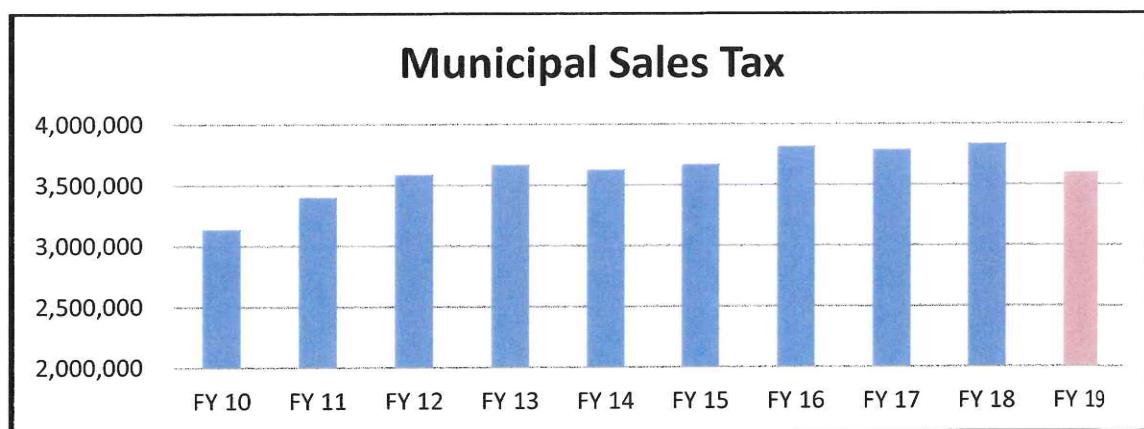
Sales Tax - \$3,600,000, 44% (prior year \$3,600,000, 40%)

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 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019. The FY 2018 actual is expected to come in \$235,000 or 6.5% 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 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 Chick-Fil-A have all fared well compared to luxury retailers. Target has also been a stable sales tax base for the Village.

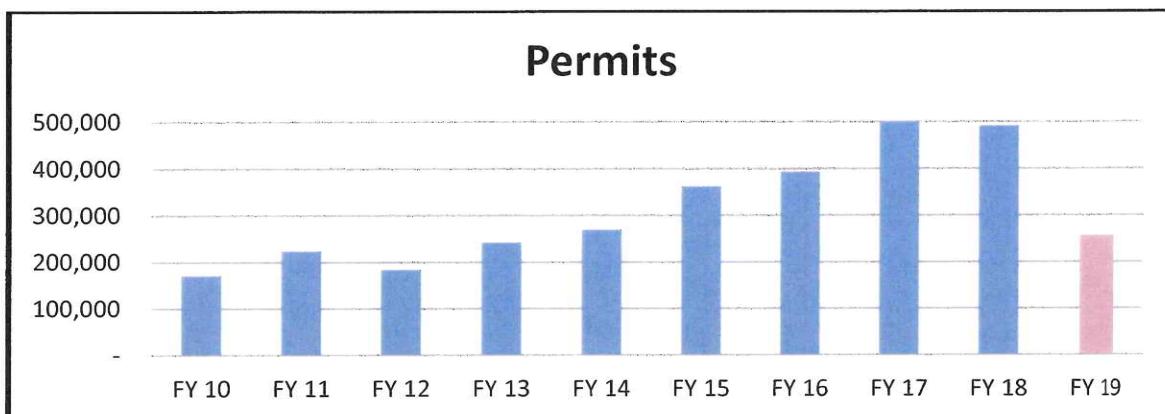
The following assumptions were made to develop the FY 2019 sales tax projection: estimated revenues from FY 2018 of approximately \$3.8 million were used as a starting point. A growth factor of 1% was applied, but the negative effect of the closing of the local Sports Authority store was applied as a reduction to the revenue.



Permit Revenues – \$257,500, 3%
(prior year \$247,500, 3%)

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 budget 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 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019. 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.

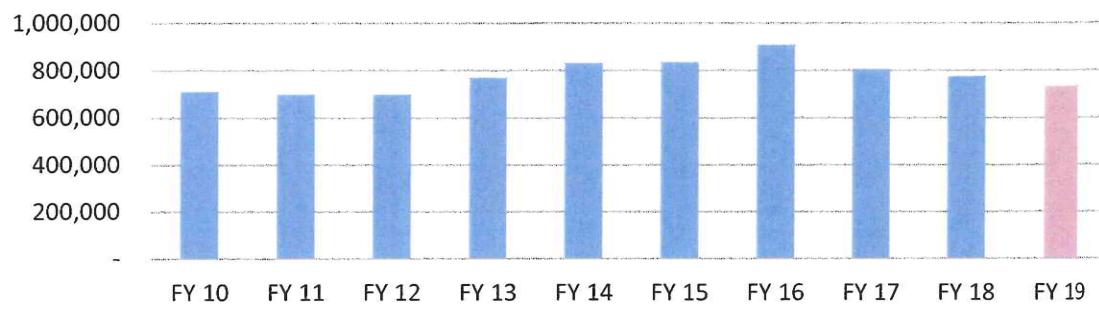


State Income Tax - \$736,319, 9%
(prior year \$862,540, 9%)

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 \$95.80 for FY 2019, which is 6% lower than FY 2018. 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. In the last budget year of the State of Illinois, the state reduced the municipal share of income tax receipts by 10% to balance the state's budget. Because of the uncertainty of the state continuing this reduction, the Village included an assumed reduction of 10% of this revenue source.

The following chart illustrates actual collections for FY 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019.

Illinois Income Tax

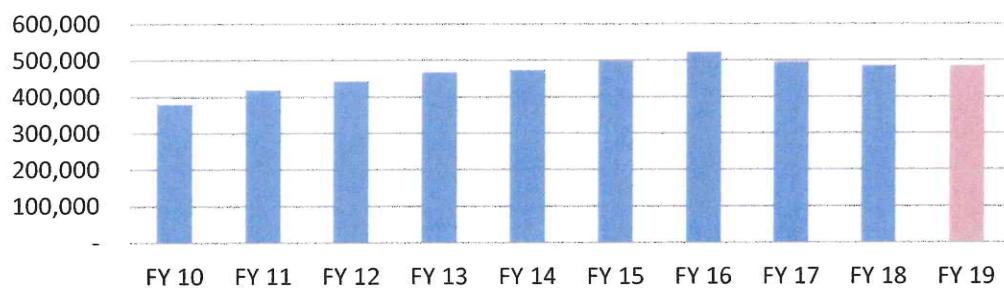


Places of Eating Tax – \$485,000, 6% (prior year \$485,000, 5%)

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 2018-19, 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 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019.

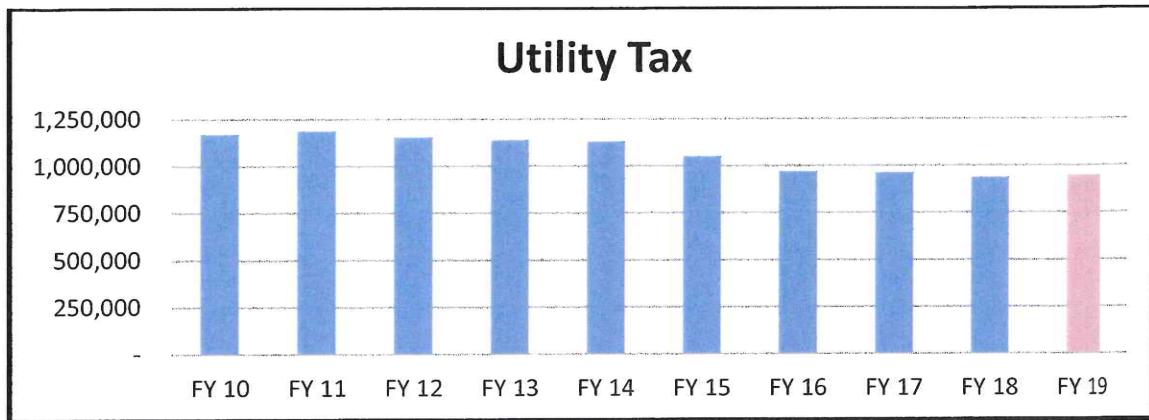
Places of Eating Tax



Utility Tax – \$950,000, 12% (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. Also, the telecommunications portion continues to decline each year as more residents abandon land lines in favor of only cell phones. In addition, only phone costs are taxed, not data plans, and this continual decline was factored into the budget. The following chart illustrates actual collections for FY 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019.



Property Taxes – \$187,144, 2%
(prior year \$181,625, 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 - \$108,803 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$78,341 - 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 - \$236,754, 3%
(prior year \$236,724, 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 - \$1,250 - 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, \$178,000 is budgeted for the 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.

Licenses - \$140,345, 2%
(prior year \$147,425, 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, 9%
(prior year \$690,000, 7%)

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 remains the same as the prior year budget; road construction that forced two of the three cameras to be out of service for much of FY 2015-16 through FY 2017-18 has concluded, and all cameras are now operational again. 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 – \$498,805, 6%
(prior year \$553,033, 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 or decrease, the portion attributable to the Water Fund also changes in kind. A detailed breakdown of the transfer amount is included in the Water Fund's section of this budget.

Park and Recreation Revenue – \$21,950, 0.2%
(prior year \$27,300, 0.3%)

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. These revenues will be increased when the Village completes the Community Resource Center renovation project over the next two years and brings these programs back in-house. Certain special events that are hosted in Village parks are unaffected and their revenue budgets remain approximately the same.

Grants - \$57,289, 1%
(prior year \$529,887, 6%)

In FY 2017-18, the budget included a \$400,000 state grant to redevelop the Village's Willow Pond Park. The grant was payable to the Village at 50% of the project cost to a maximum of \$400,000; the work on this project was completed in FY 2017-18 and the grant is non-recurring. 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. The Village has re-budgeted for this project again in FY 2018-19. A small state tobacco grant rounds out the revenue line item.

Other Revenue – \$311,213, 4%
(prior year \$448,600, 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, the sale of fixed assets and cable franchise fees.

Charges and Fees – \$71,600, 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 2017 and FY 2018, the FY 2018-19 budget for this line item was increased to \$36,000.

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
\$3,569,300

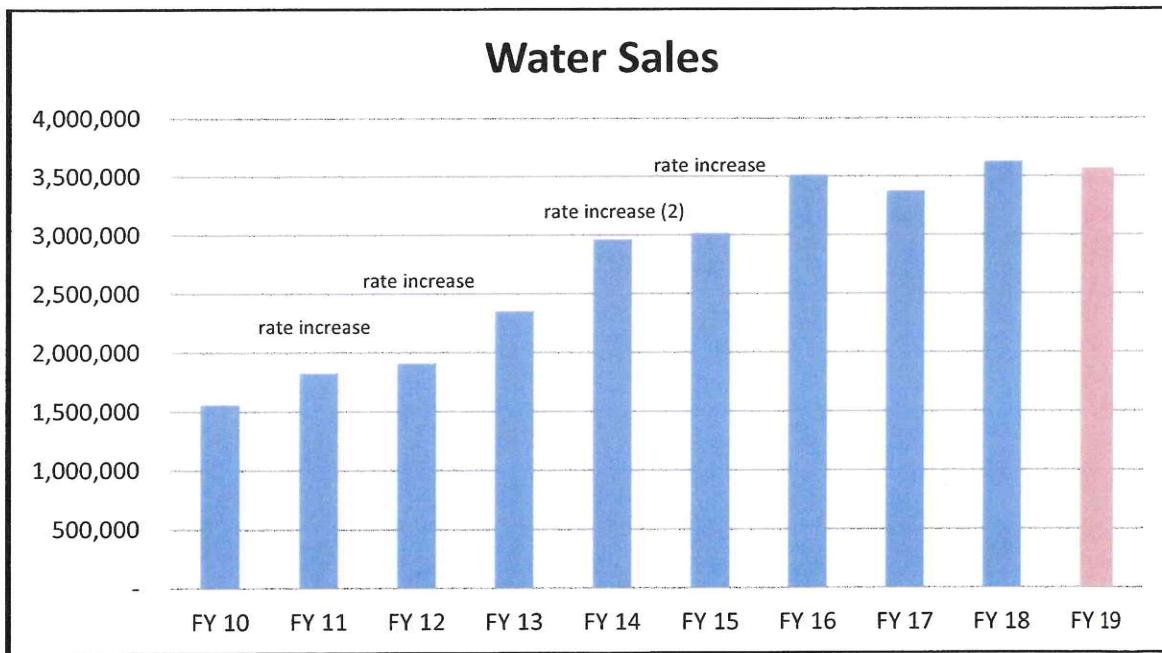
The Water Fund is an enterprise fund of the Village and is used to account for the operations of water production and distribution. The fund is financed and operated in a manner similar to private business enterprises where the intent of the Village is that the cost (including depreciation) of providing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

Sale of Water - \$3,545,000, 99%
(prior year \$3,545,000, 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 was drawn down to complete the repainting projects, and the Village plans to begin building up reserves again in FY 2018-19.

The following chart illustrates actual collections for FY 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019.



Other – \$16,800, 0.4%
(prior year \$15,900, 0.4%)

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

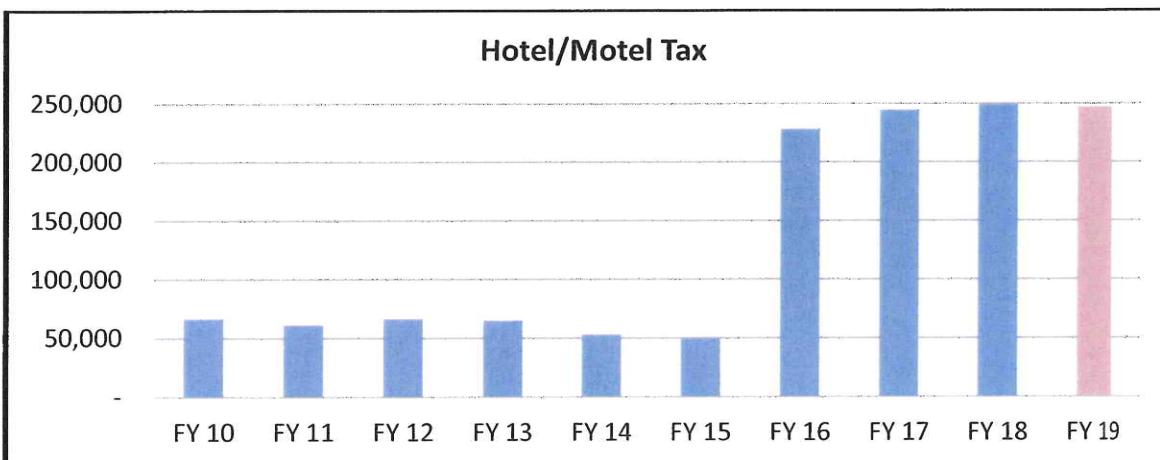
HOTEL/MOTEL TAX FUND
\$247,000

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 - \$246,000, 99.5%
(prior year \$232,365, 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 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019.



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

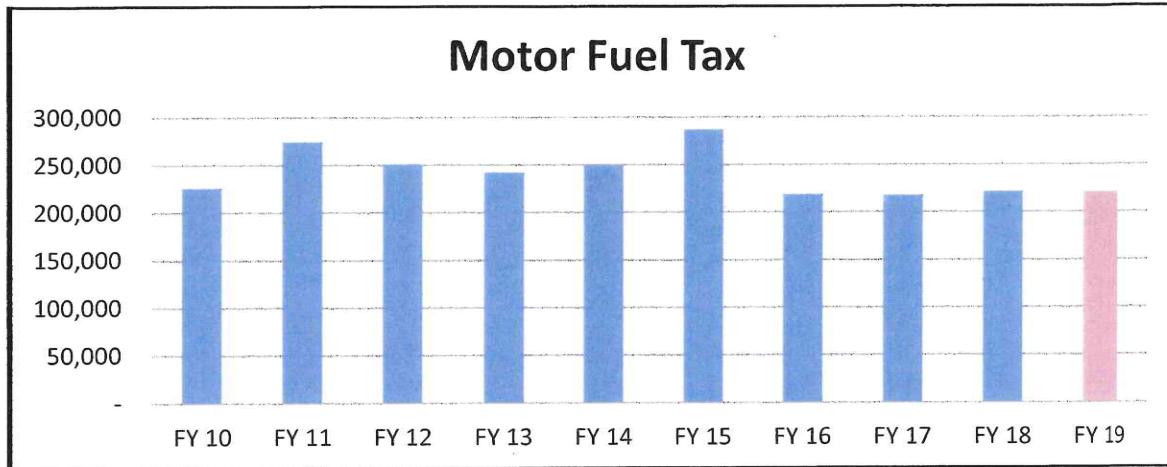
MOTOR FUEL TAX FUND
\$221,405

MFT Allotments – \$219,905 99%
(prior year \$219,905, 99%)

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 2019, the IML is projecting even receipts. The projection of \$25.75 per capita for FY 2019 is flat from the \$25.75 per capita for FY

2018. Years prior to FY 2016 also included annual Illinois Capital Bill grant disbursements, which have ceased.

The following chart illustrates actual collections for FY 2010 to FY 2017 combined with an estimate of actual FY 2018 revenues and the projections for FY 2019.



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

SPECIAL SERVICE AREA ONE BOND & INTEREST FUND
\$322,275

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
\$401,000

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 2019) 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
\$325,528

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
\$383,000

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 2019 a transfer from the General Fund of \$383,000 is planned to cover the exterior renovation work (Phase I) on the building purchased to house the future Community Resource Center. Interior work (Phase II) is earmarked to occur in FY 2020 if additional General Fund balances are available.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
\$450,000

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 \$450,000 in sales taxes will be collected in FY 2019 on the southern section of the business district (Town Center) that currently has businesses open. The northern section of the district has substantially completed construction but no businesses have opened yet, so no sales tax has been estimated for those businesses.

BUDGET REPORT FOR WILLOWBROOK

GENERAL FUND DETAIL

FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
REVENUES						
Dept 00 - NON-DEPARTMENTAL						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	74,620	75,314	78,341	4.99	3,721
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	107,005	107,005	108,803	1.68	1,798
PROPERTY TAXES		181,625	182,319	187,144	3.04	5,519
OTHER TAXES						
01-00-310-201	MUNICIPAL SALES TAX	3,600,000	3,835,263	3,600,000		
01-00-310-202	ILLINOIS INCOME TAX	862,540	776,286	736,319	(14.63)	(126,221)
01-00-310-203	AMUSEMENT TAX	57,504	57,504	57,504		
01-00-310-204	REPLACEMENT TAX	1,220	1,277	1,250	2.46	30
01-00-310-205	UTILITY TAX	1,000,000	937,080	950,000	(5.00)	(50,000)
01-00-310-208	PLACES OF EATING TAX	485,000	485,090	485,000		
01-00-310-209	WATER TAX	177,000	177,000	177,000		
01-00-310-210	WATER TAX - CLARENDON WATER CO	1,000	1,000	1,000		
OTHER TAXES		6,184,264	6,270,500	6,008,073	(2.85)	(176,191)
LICENSES						
01-00-310-302	LIQUOR LICENSES	52,750	57,750	57,750	9.48	5,000
01-00-310-303	BUSINESS LICENSES	84,000	72,039	72,000	(14.29)	(12,000)
01-00-310-305	VENDING MACHINE	2,675	2,595	2,595	(2.99)	(80)
01-00-310-306	SCAVENGER LICENSES	8,000	8,000	8,000		
LICENSES		147,425	140,384	140,345	(4.80)	(7,080)
PERMITS						
01-00-310-401	BUILDING PERMITS	240,000	473,315	250,000	4.17	10,000
01-00-310-402	SIGN PERMITS	5,000	13,348	5,000		
01-00-310-403	OTHER PERMITS	500	1,954	500		
01-00-310-404	COUNTY BMP FEE	2,000	2,963	2,000		
PERMITS		247,500	491,580	257,500	4.04	10,000
FINES						
01-00-310-501	CIRCUIT COURT FINES	100,000	145,295	100,000		
01-00-310-502	TRAFFIC FINES	30,000	30,000	30,000		
01-00-310-503	RED LIGHT FINES	560,000	558,034	560,000		
FINES		690,000	733,329	690,000		
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	553,033	553,033	498,805	(9.81)	(54,228)
ADMINISTRATIVE REIMBURSEMENT		553,033	553,033	498,805	(9.81)	(54,228)
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	850	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,550	850	2,550		
01-00-310-702	PLANNING REVIEW FEES	6,000		6,000		
01-00-310-704	ACCIDENT REPORT COPIES	2,000	2,071	2,000		
01-00-310-705	VIDEO GAMING FEES	30,000	39,643	36,000	20.00	6,000
01-00-310-706	COPIES-ORDINANCES & MAPS	50	39	50		
01-00-310-723	ELEVATOR INSPECTION FEES	5,000	1,500	5,000		
01-00-310-724	BURGLAR ALARM FEES	5,000	16,495	10,000	100.00	5,000
01-00-310-726	NSF FEE		50			
CHARGES & FEES		60,600	61,498	71,600	18.15	11,000
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	2,250	8,500	2,500	11.11	250
01-00-310-814	PARK PERMIT FEES	3,000	1,500	3,000		
01-00-310-815	SUMMER RECREATION FEES	700	8,350	2,000	185.71	1,300
01-00-310-816	WINTER RECREATION FEES	8,500			(100.00)	(8,500)
01-00-310-817	SPECIAL EVENTS	2,500	4,750	3,200	28.00	700
01-00-310-818	FALL RECREATION FEES	200		200		
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIMB	6,500	5,590	6,500		
01-00-310-820	HOLIDAY CONTRIBUTION	3,000	3,120	4,000	33.33	1,000
01-00-310-823	SPRING RECREATION FEES	650		550	(15.38)	(100)
PARK & RECREATION CHARGES		27,300	31,810	21,950	(19.60)	(5,350)
OTHER REVENUE						
01-00-310-901	REIMBURSEMENTS - IRMA	5,000	25,000		(100.00)	(5,000)
01-00-310-902	WASTE STICKERS PROCEEDS		60			
01-00-310-903	REIMB - POLICE TRAINING		294			
01-00-310-907	BID PROPOSAL DEPOSIT		210			

BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
01-00-310-909	SALE - FIXED ASSETS	7,500	6,119	7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	750	500		
01-00-310-911	ATS RED LIGHT ENERGY REIMBURSEMENTS	500	1,320	1,320	164.00	820
01-00-310-912	REIMBURSEMENTS-BRUSH PICK-UP	11,600	11,600	11,600		
01-00-310-913	OTHER RECEIPTS	1,000	86,275	20,000	1,900.00	19,000
01-00-310-914	REIMB - PARK & REC MEMORIAL PROGRAM		500			
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAILS	4,000	11,724	4,000		
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER	16,500	1,858		(100.00)	(16,500)
01-00-310-922	FEDERAL/STATE GRANTS	529,887	400,000	57,289	(89.19)	(472,598)
01-00-310-925	NICOR GAS ANNUAL PAYMENT	17,000	17,000	17,000		
01-00-310-926	CABLE FRANCHISE FEES	208,000	216,000	216,000	3.85	8,000
01-00-310-928	DRUG FORFEITURES - STATE		1,686	33,293		33,293
01-00-310-930	DRUG FORFEITURES - DEA	15,000	23,312		(100.00)	(15,000)
01-00-310-933	NARCINT REVENUE	153,000	101,168		(100.00)	(153,000)
	OTHER REVENUE	969,487	904,876	368,502	(61.99)	(600,985)
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	9,000	34,336	12,000	33.33	3,000
	NON-OPERATING REVENUE	9,000	34,336	12,000	33.33	3,000
Totals for dept 00 - NON-DEPARTMENTAL		9,070,234	9,403,665	8,255,919	(8.98)	(814,315)
TOTAL REVENUES		9,070,234	9,403,665	8,255,919	(8.98)	(814,315)

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 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		14,672	5,000		5,000
02-00-310-718	SHUTOFF/NSF FEE		8,310	2,500		2,500
CHARGES & FEES		3,545,000	3,567,982	3,552,500	0.21	7,500
OTHER REVENUE						
02-00-310-714	WATER METER SALES	2,600	15,466	3,000	15.38	400
02-00-310-716	WATER METER READ SALES	6,000	4,719	5,000	(16.67)	(1,000)
02-00-310-717	OTHER REVENUE	1,000	11,249	1,000		
OTHER REVENUE		9,600	31,434	9,000	(6.25)	(600)
NON-OPERATING REVENUE						
02-00-320-108	INTEREST INCOME	3,300	7,739	4,800	45.45	1,500
02-00-320-713	WATER CONNECTION FEES	3,000	22,100	3,000		
NON-OPERATING REVENUE		6,300	29,839	7,800	23.81	1,500
TOTAL REVENUES		3,560,900	3,629,255	3,569,300	0.24	8,400

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 03 - HOTEL/MOTEL TAX FUND						
REVENUES						
NON-OPERATING REVENUE						
03-00-320-108	INTEREST INCOME	250	2,871	1,000	300.00	750
	NON-OPERATING REVENUE	250	2,871	1,000	300.00	750
OTHER TAXES						
03-00-310-205	HOTEL/MOTEL TAX	232,365	246,132	246,000	5.87	13,635
	OTHER TAXES	232,365	246,132	246,000	5.87	13,635
TOTAL REVENUES		232,615	249,003	247,000	6.18	14,385

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 04 - MOTOR FUEL TAX FUND						
REVENUES						
NON-OPERATING REVENUE						
04-00-320-108	INTEREST INCOME	500	2,000	1,500	200.00	1,000
	NON-OPERATING REVENUE	500	2,000	1,500	200.00	1,000
OTHER TAXES						
04-00-310-216	MFT RECEIPTS	219,905	219,398	219,905		
	OTHER TAXES	219,905	219,398	219,905		
TOTAL REVENUES		220,405	221,398	221,405	0.45	1,000

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 06 - SSA ONE BOND & INTEREST FUND						
REVENUES						
NON-OPERATING REVENUE						
06-00-320-108	INTEREST INCOME	100	50	50	(50.00)	(50)
	NON-OPERATING REVENUE	100	50	50	(50.00)	(50)
PROPERTY TAXES						
06-00-310-101	PROPERTY TAX RECEIPTS	321,225	324,440	322,225	0.31	1,000
	PROPERTY TAXES	321,225	324,440	322,225	0.31	1,000
TOTAL REVENUES		321,325	324,490	322,275	0.30	950

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
REVENUES						
NON-OPERATING REVENUE						
09-00-320-108	INTEREST INCOME	100	1,800	1,000	900.00	900
	NON-OPERATING REVENUE	100	1,800	1,000	900.00	900
TRANSFERS IN						
09-00-330-102	TRANSFER FROM WATER	400,000	400,000	400,000		
	TRANSFERS IN	400,000	400,000	400,000		
TOTAL REVENUES		400,100	401,800	401,000	0.22	900

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 10 - CAPITAL PROJECT FUND						
REVENUES						
NON-OPERATING REVENUE						
10-00-320-108	INTEREST INCOME			100		
NON-OPERATING REVENUE				100		
Totals for dept 00 - NON-DEPARTMENTAL				100		
TOTAL REVENUES				100		

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 11 - DEBT SERVICE FUND						
REVENUES						
NON-OPERATING REVENUE						
11-00-320-108	INTEREST INCOME			6		
	NON-OPERATING REVENUE			6		
TRANSFERS IN						
11-00-330-101	TRANSFER FROM GENERAL FUND	277,791	277,791	278,927	0.41	1,136
11-00-330-102	TRANSFER FROM WATER	47,345	47,345	46,601	(1.57)	(744)
	TRANSFERS IN	325,136	325,136	325,528	0.12	392
TOTAL REVENUES		325,136	325,142	325,528	0.12	392

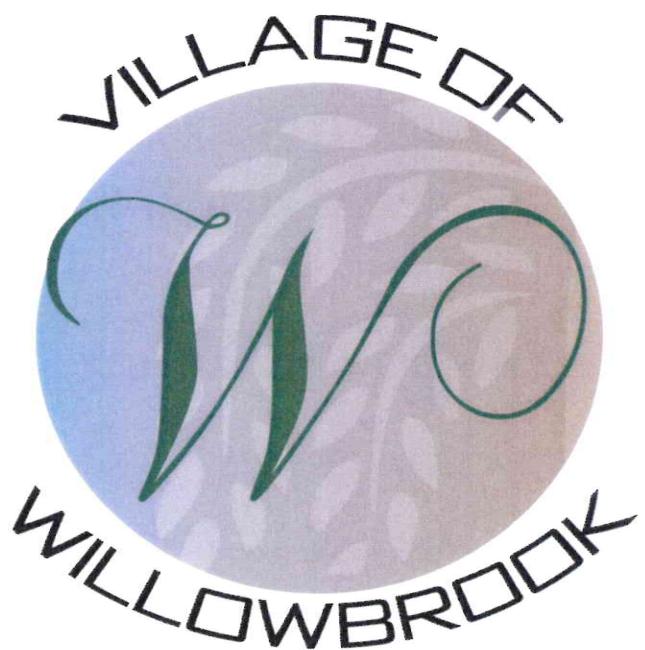
BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & REVENUES						
NON-OPERATING REVENUE						
14-00-320-108	INTEREST INCOME	2,000	613		(100.00)	(2,000)
	NON-OPERATING REVENUE	2,000	613		(100.00)	(2,000)
TRANSFERS IN						
14-00-330-101	TRANSFER FROM GENERAL FUND	849,000	831,859	383,000	(54.89)	(466,000)
	TRANSFERS IN	849,000	831,859	383,000	(54.89)	(466,000)
TOTAL REVENUES						
		851,000	832,472	383,000	(54.99)	(468,000)

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRCT TAX						
REVENUES						
OTHER TAXES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENT	518,650	438,568	450,000	(13.24)	(68,650)
OTHER TAXES		518,650	438,568	450,000	(13.24)	(68,650)
TOTAL REVENUES		518,650	438,568	450,000	(13.24)	(68,650)

EXPENDITURE SUMMARY



Village of Willowbrook
Expenditure Summary - All Funds

Description	FY 13-14 Actual	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget	FY 18-19 Forecast	FY 20-21 Forecast	FY 21-22 Forecast	FY 22-23 Forecast
General Corporate Fund	\$ 7,983,016	\$ 7,489,726	\$ 8,164,793	\$ 8,491,553	\$ 11,276,761	\$ 10,884,228	\$ 9,332,731	\$ 8,833,069	\$ 9,096,404	\$ 9,384,419	\$ 9,662,551
Water Fund	2,902,620	3,252,751	3,061,679	3,263,737	3,338,313	3,551,250	3,343,076	3,423,907	3,506,308	3,591,512	3,680,233
Hotel/Motel/Tax Fund	53,863	56,918	32,749	173,273	134,165	129,619	110,196	113,502	116,907	120,414	124,027
Motor Fuel Tax Fund	132,480	235,745	184,855	418,649	217,950	170,236	267,382	250,000	250,000	250,000	250,000
Tax Increment Financing Fund (closed)	671,090	981,166	-	-	-	-	-	-	-	-	-
SSA Bond & Interest Fund	321,160	319,440	322,315	319,485	321,225	321,225	322,225	322,465	321,925	320,555	323,425
SSA Project Fund (closed)	-	44	-	-	-	-	-	-	-	-	-
Water Capital Improvements Fund	31,150	338,813	411,611	14,170	768,600	514,831	16,215	50,000	50,000	50,000	50,000
Capital Projects Fund	428	4,614	-	85,500	-	-	-	-	-	-	-
Debt Service Fund	160,556	1,743,370	(1)	211,497	326,375	325,136	325,528	326,344	326,546	326,657	322,709
Land Acquisition, Facility Expansion & Renovation Fund	2,115,811	1,830,797	228,741	3,019,254	(2)	1,098,561	(2)	811,129	(2)	383,000	-
Rt. 83/Plainfield Road Business District Tax Fund	-	-	-	37,717	518,650	9,689	919,000	460,000	460,000	460,000	460,000
Total Expenditures	\$ 14,372,174	\$ 16,253,384	\$ 12,668,240	\$ 16,149,713	\$ 17,999,361	\$ 16,717,343	\$ 15,019,353	\$ 13,779,287	\$ 14,128,090	\$ 14,503,567	\$ 14,873,045

Difference from Budget 17-18 to Proposed Budget 18-19:

Difference from Budget 17-18 to Estimated Actual 17-18:

Difference from Estimated Actual 17-18 to Proposed Budget 18-19:

(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 2018-19 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.

Department	FY 17-18 Budget	FY 18-19 Budget	% Change	\$ Change
Village Board & Clerk	\$ 72,017	\$ 70,187	-2.54%	\$ (1,830)
Board of Police Commissioners	17,786	25,405	42.84%	7,619
Administration	1,229,504	821,381	-33.19%	(408,123)
Planning & Econ. Development	263,422	210,971	-19.91%	(52,451)
Parks & Recreation	1,227,194	381,873	-68.88%	(845,321)
Finance	446,688	444,426	-0.51%	(2,262)
Police	5,335,545	5,233,254	-1.92%	(102,291)
Public Works	1,221,970	1,098,893	-10.07%	(123,077)
Building & Zoning	335,844	384,414	14.46%	48,570
Fund Transfers	<u>1,126,791</u>	<u>661,927</u>	-41.26%	(464,864)
Total All Departments	<u>\$11,276,761</u>	<u>\$9,332,731</u>		<u>\$(1,944,030)</u>

Village Board & Clerk – \$70,187

The Village Board & Clerk budget realized a 2.54% decrease. Highlights include:

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

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

Board of Police Commissioners – \$25,405

The Board of Police Commissioner's budget includes a 42.84% increase and is one of only two General Fund departments that increased. The list of eligible candidates to be police officers has expired, and additional funding was allocated to conduct written, physical, and other exams necessary to construct a new list. See the Board of Police Commissioner's section for line item detail.

Administration Department – \$821,381

Exclusive of transfers, the Administration Department budget realized a 33.19% decrease, due to:

- Building improvements were \$294,792 in the prior year to complete the municipal campus permeable paving parking lot project. This project did not occur and has not been re-budgeted.
- Furniture and office equipment of \$60,514 in the prior year were for one-time purchases of a new the Village wide phone system (\$46,463) and to purchase a new copier (\$14,051).
- The Village attorney's budget has been decreased by \$20,000 to be in-line with actual expenditures.

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 \$278,927 in FY 2019. Additionally, an \$383,000 transfer to the Land Acquisition, Facility Expansion and Renovation Fund was budgeted to cover exterior renovation on the future Community Resource Center building. This was a decrease from last year's transfer of \$849,000 to finish the police department renovation.

See the Administration Department section for line item detail.

Planning and Economic Development – \$210,971

The Planning budget realized a 19.91% decrease; the outsourced planner's fees budgeted for new and ongoing developments in the Village was reduced by \$20,000 as existing projects wind down, and design consultants' fees were reduced by \$14,600 as this year's

planning project is expected to cost less. See the Planning & Economic section for line item detail.

Parks and Recreation – \$381,873

The Parks and Recreation Department budget realized a 68.88% decrease compared to the prior budget.

- \$808,000 in park improvements from the prior year for Phases I and II of the Willow Pond park renovation is non-recurring, and no substantial park improvements are contemplated in this year's budget. A Village wide replacement of park fencing, included in the maintenance budget, is the only large new item (about \$41,000).

See the Parks and Recreation section for line item detail.

Finance Department – \$444,426

A decrease of 0.51%, or \$2,262, is expected compared to the prior budget. No substantial changes were made to the budget.

See the Finance section for line item detail.

Police Department – \$5,233,254

The Police Department budget realized a 1.92% decrease compared to the prior budget. Highlights are as follows:

- The salary and overtime budget for sworn officers has been reduced by \$84,800 due to retirements of long-time officers being replaced by new, lower paid officers.
- Medical insurance increased by \$35,342.
- The police pension contribution remained about the same at \$871,084.
- \$33,846 was re-budgeted to purchase body cameras. The program may not be instituted due to other factors, but the placeholder for the expenditure is there.
- \$112,460 is budgeted for replacement of a squad car and the K-9 vehicle, of which \$33,293 will come from restricted state drug forfeiture funds.
- NARCINT and federal drug forfeiture expenditures are \$0 (last year's budget was \$168,000) as those funds were exhausted in the prior year on a portion of the police station renovation.

See the Police Department section for line item detail.

Public Works – \$1,098,893

The Public Works Department budget realized a 10.07% decrease compared to the prior budget. Highlights are as follows:

- Street improvements decreased \$79,000 as the 63rd Street STP lighting project was completed in FY 2017-18 and is non-recurring.
- Engineering fees decreased \$21,500, also due to the complete and non-recurring 63rd Street STP lighting project.

- The tree maintenance budget has returned to normal annual levels (\$55,000 down from \$107,420) as the EAB abatement program has concluded.

See the Public Works section for line item detail.

Building & Zoning – \$384,414

The Building & Zoning Department budget realized a 14.46% increase (\$48,570). \$20,000 of consulting services was budgeted to cover the temporary vacancy of the Building and Zoning Secretary position, and \$25,000 was added to the building code plan review line item to be closer to actual expenditures. See the Building & Zoning section for line item detail.

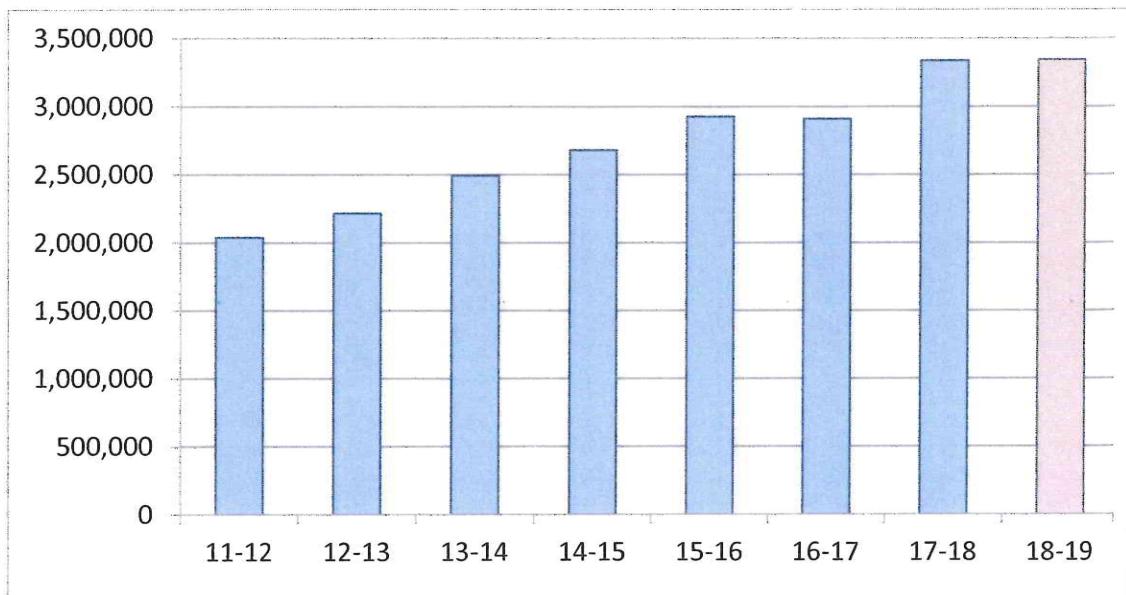
General Fund Balance

The General Fund's fund balance is estimated to be \$4,615,560 at April 30, 2018 and \$3,538,748 at April 30, 2019. 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 expenditures of fund balance at April 30, 2018 is 194 days, and at April 30, 2019 is 151 days. Despite the planned drawdown of fund balance to complete a large capital project, 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, Strategic Plan 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 \$3,343,076 is flat compared to the prior year. One of the largest expenses 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. The Village has again budgeted \$400,000 for FY 2018-19 as there is sufficient reserves to achieve this without implementing a rate increase. In future years the annual transfer is budgeted at \$400,000 annually, but that may be adjusted according to the overall financial health of the Water Fund.

Water Fund Expense History



The chart above illustrates the annual expenses of 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 was due to the \$400,000 budgeted transfer, which was budgeted at the same amount in FY 2018-19.

Also, \$67,023 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. \$54,448 is budgeted to repay the second full year of principal and interest on the IEPA loan, which is being repaid over 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 \$1,815,744 at April 30, 2018 and \$1,779,555 at April 30, 2019.

See the Water Fund section for line item detail.

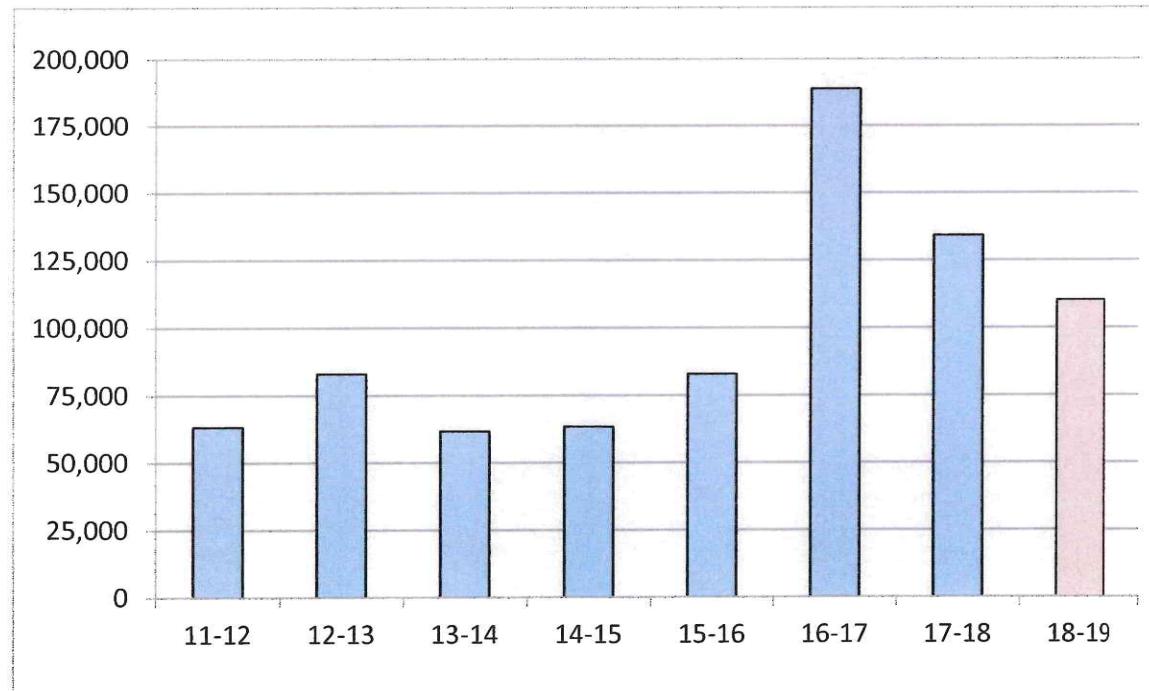
Hotel/Motel Tax Fund

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. After that year of drawdown, the FY 2017-18 budget was decreased as was the FY 2018-19 budget.

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 FY 2018-19 advertising budget was decreased to \$75,000. The Village partners with the DuPage Convention and Visitor's Bureau (DCVB) to appropriately expend these dollars. Print and digital marketing campaigns, billboards and website advertisement of the four Village hotels are the primary elements of the DCVB's advertising campaign. Annual fees of \$12,000 are also paid to this organization. Various other small items are budgeted, including \$1,185 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.

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

Hotel/Motel Tax Fund Expenditure History



Fund Balance

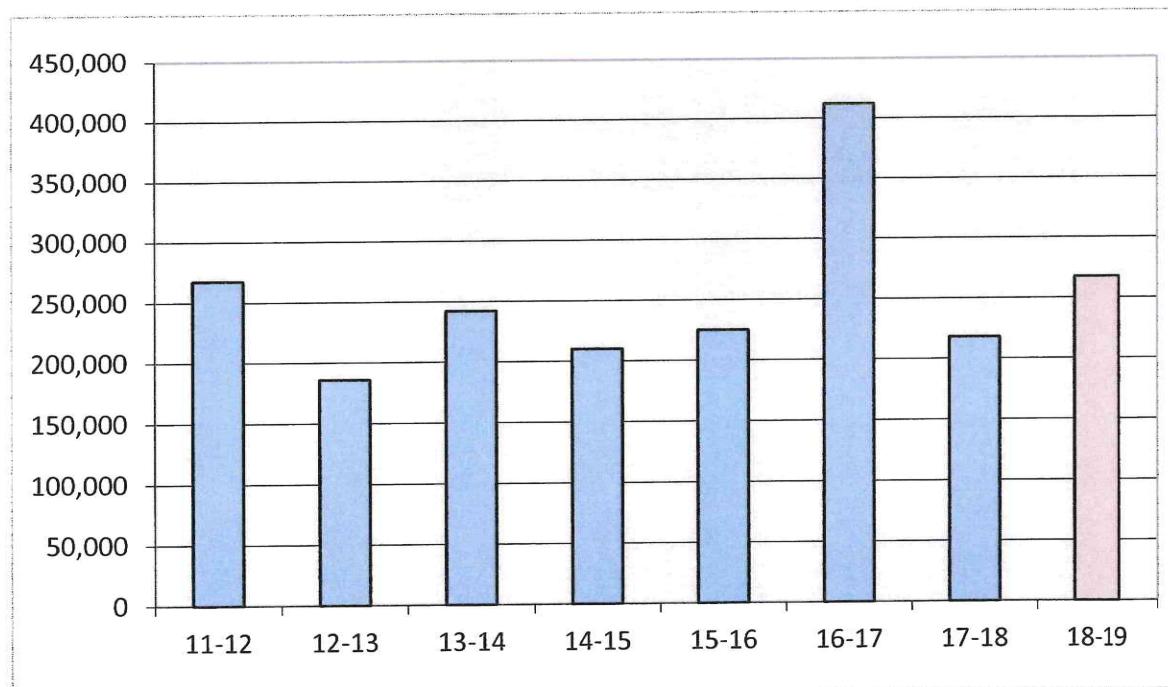
The fund balance is projected to be \$473,551 at April 30, 2019.

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 2018-19 amount is approximately \$267,000. In FY 2016-17, the Village budgeted an additional \$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 \$245,976 at April 30, 2019.

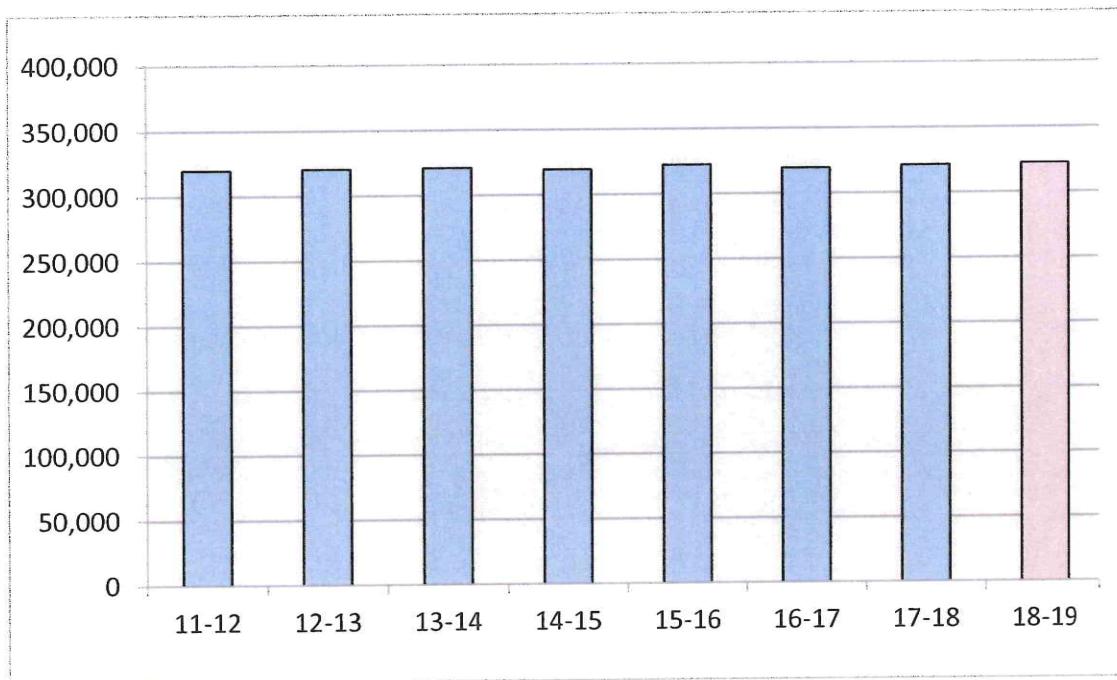
See the Motor Fuel Tax Fund section for line item detail.

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 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 \$322,225 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 40-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.

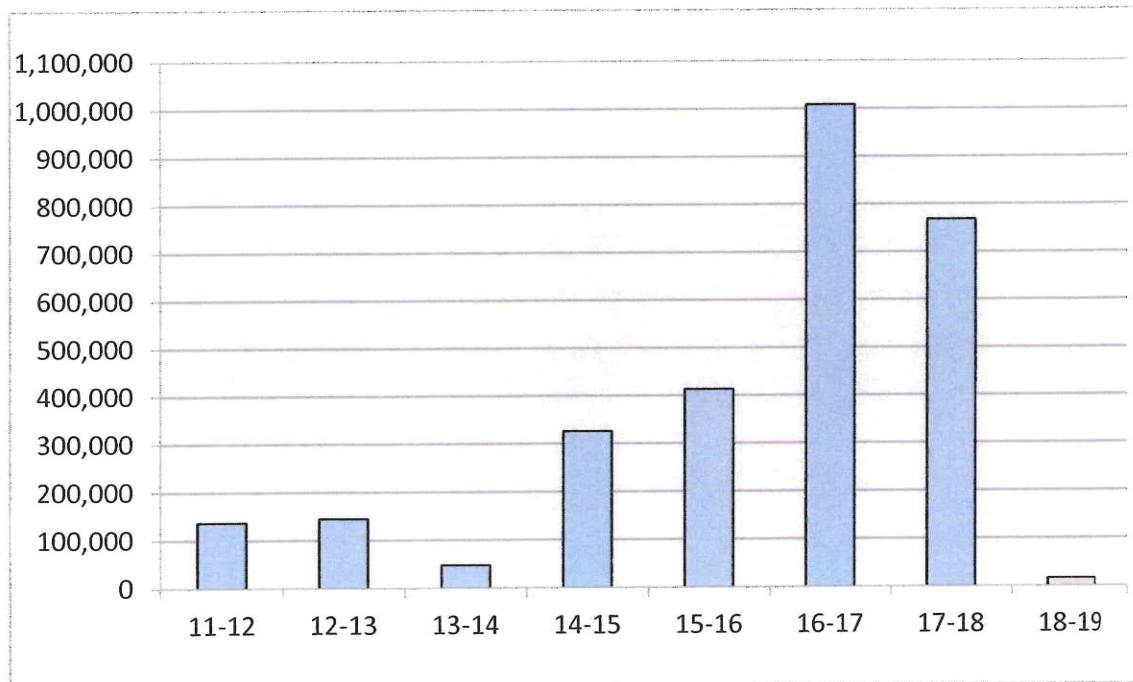
The Village has been making an annual transfer from the Water Fund to the Water Capital Improvements Fund to accumulate monies to paint the Village's water towers and other capital needs of the water distribution system. This "pay as you go" method was approved by the Village Board to avoid issuing debt 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 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, was 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 \$16,000 budgeted in FY 2018-19 for minor components of the water distribution system.

Water Capital Improvements Fund Expense History



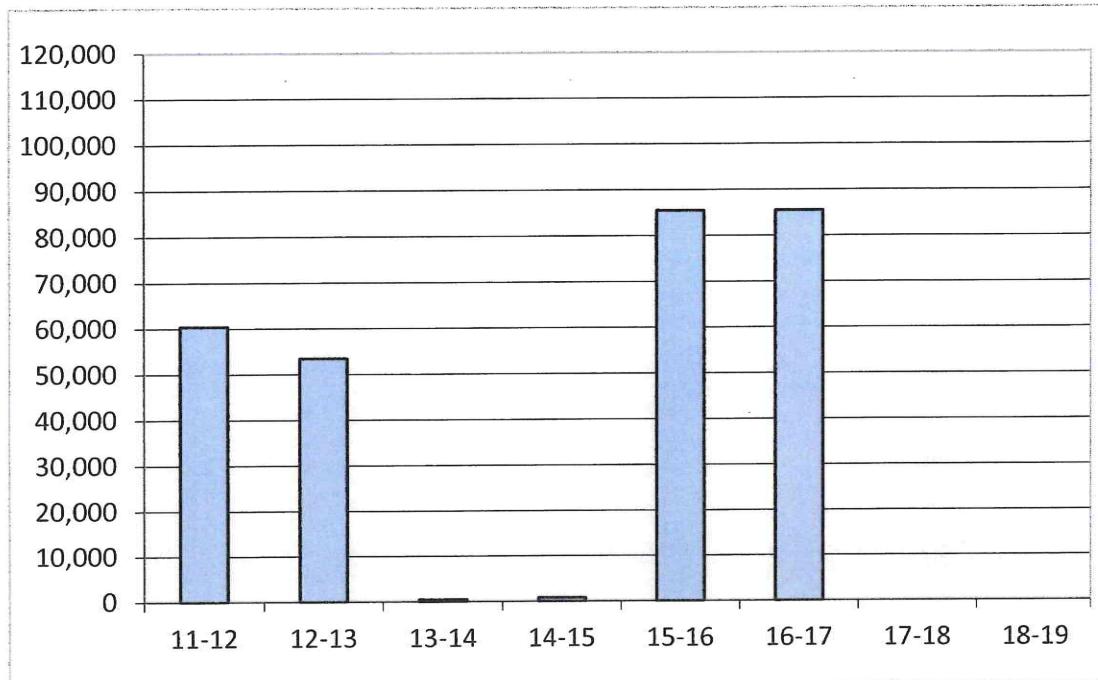
See the Water Capital Improvements Fund section for line item detail.

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.

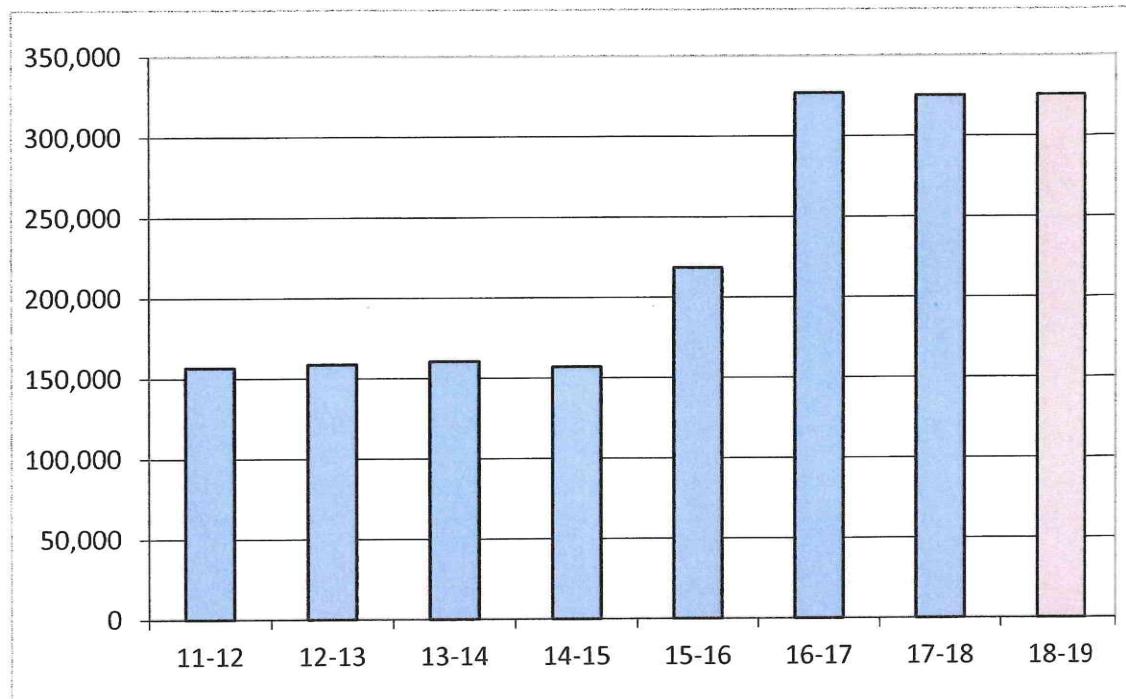
Capital Projects Fund Expenditure History



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



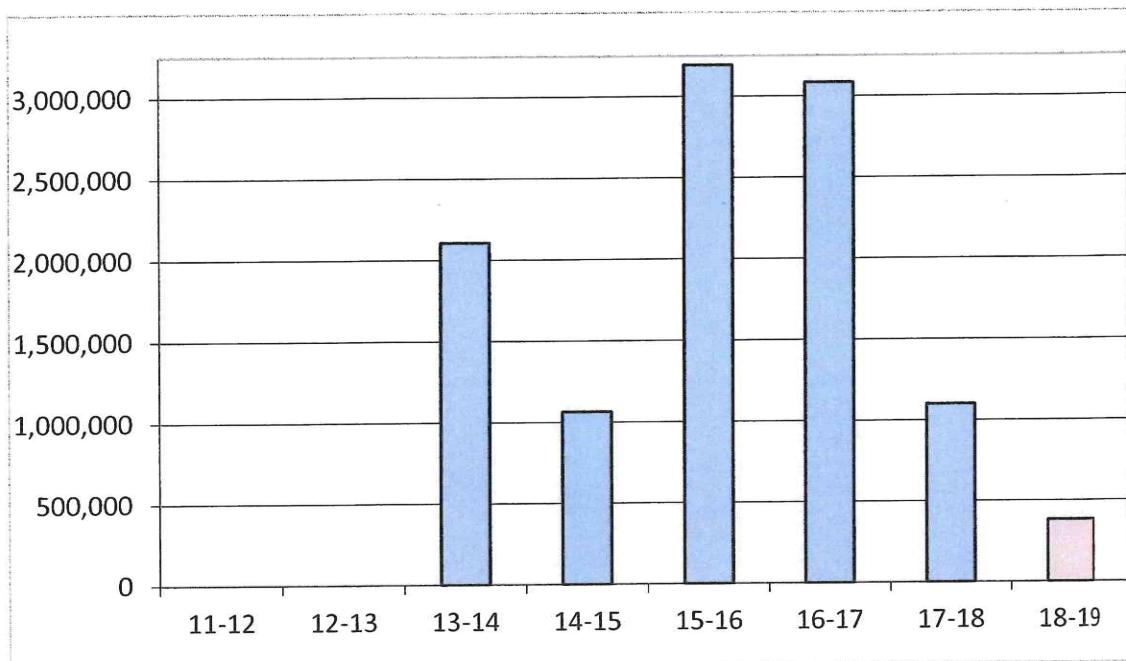
Land Acquisition, Facility Expansion and Renovation Fund

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 was budgeted. The remainder of the project was completed in FY 2017-18 at a cost of about \$800,000, which exhausted the bond proceeds and the General Fund transfer.

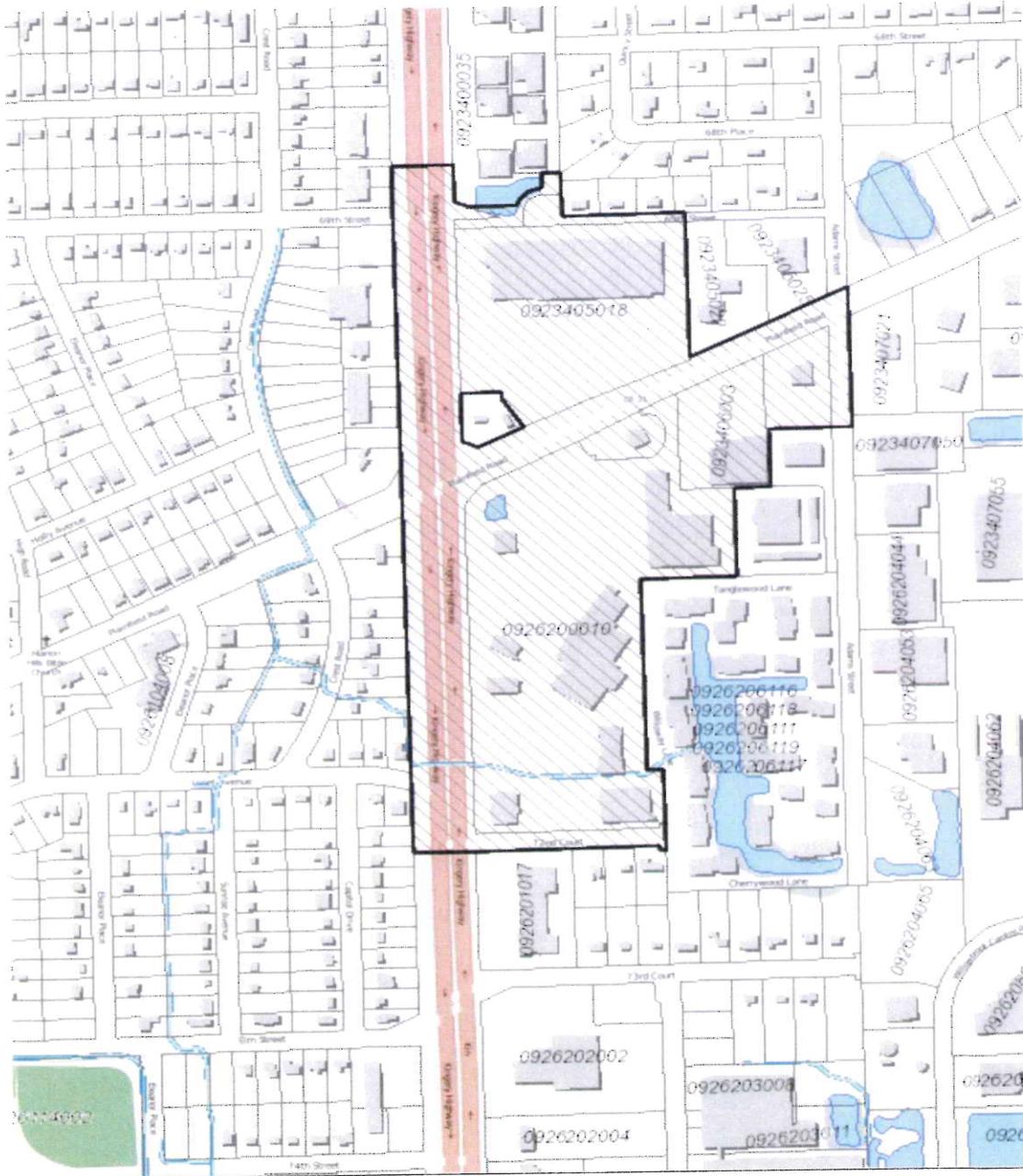
The third phase of the master facilities plan centers around the second building purchased during FY 2013-14, at 825 Midway Drive; this third building on the new municipal campus will be used as a Community Resource Center to host the Village's various park and recreation programs, Village board meetings and other community events. Design engineering on this facility began in FY 2017-18, and in FY 2018-19 \$383,000 is budgeted to complete Phase I of renovation (exterior work).

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.



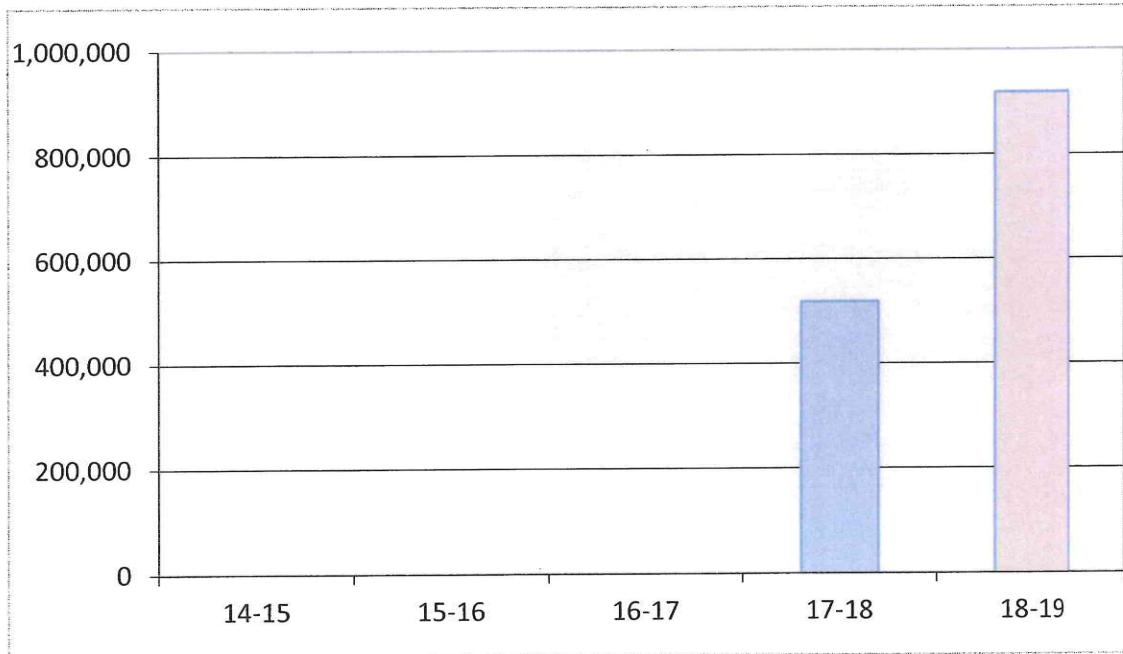
Village of Willowbrook

Route 83/Plainfield Road Business District

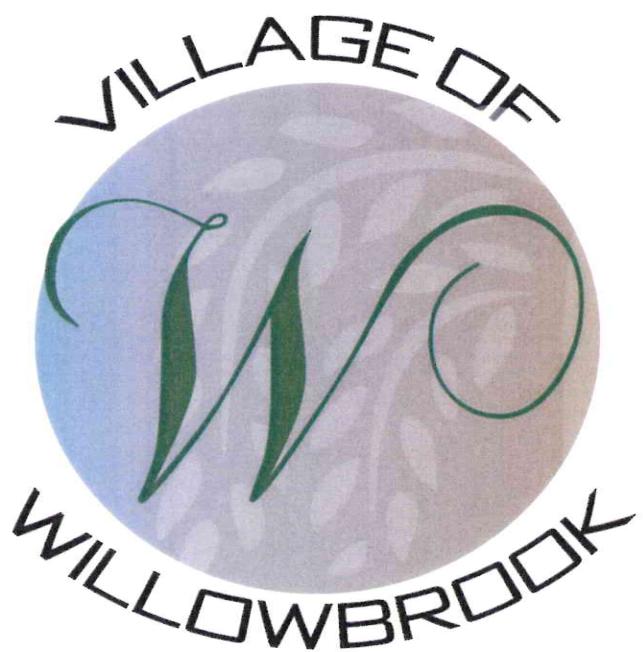
The section south of Plainfield Road is home to the Village's Town Center development; the shopping center was fully occupied until the recent bankruptcy of Sports Authority, which was the center's largest tenant. Redevelopment of the space formerly occupied by Sports Authority is underway.

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 \$450,000. \$900,000 is budgeted for reimbursement of developer improvements, which includes amounts collected in the prior year that have not yet been spent. An additional \$19,000 in legal fees, consultant fees and other administrative expenditures is also budgeted.

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

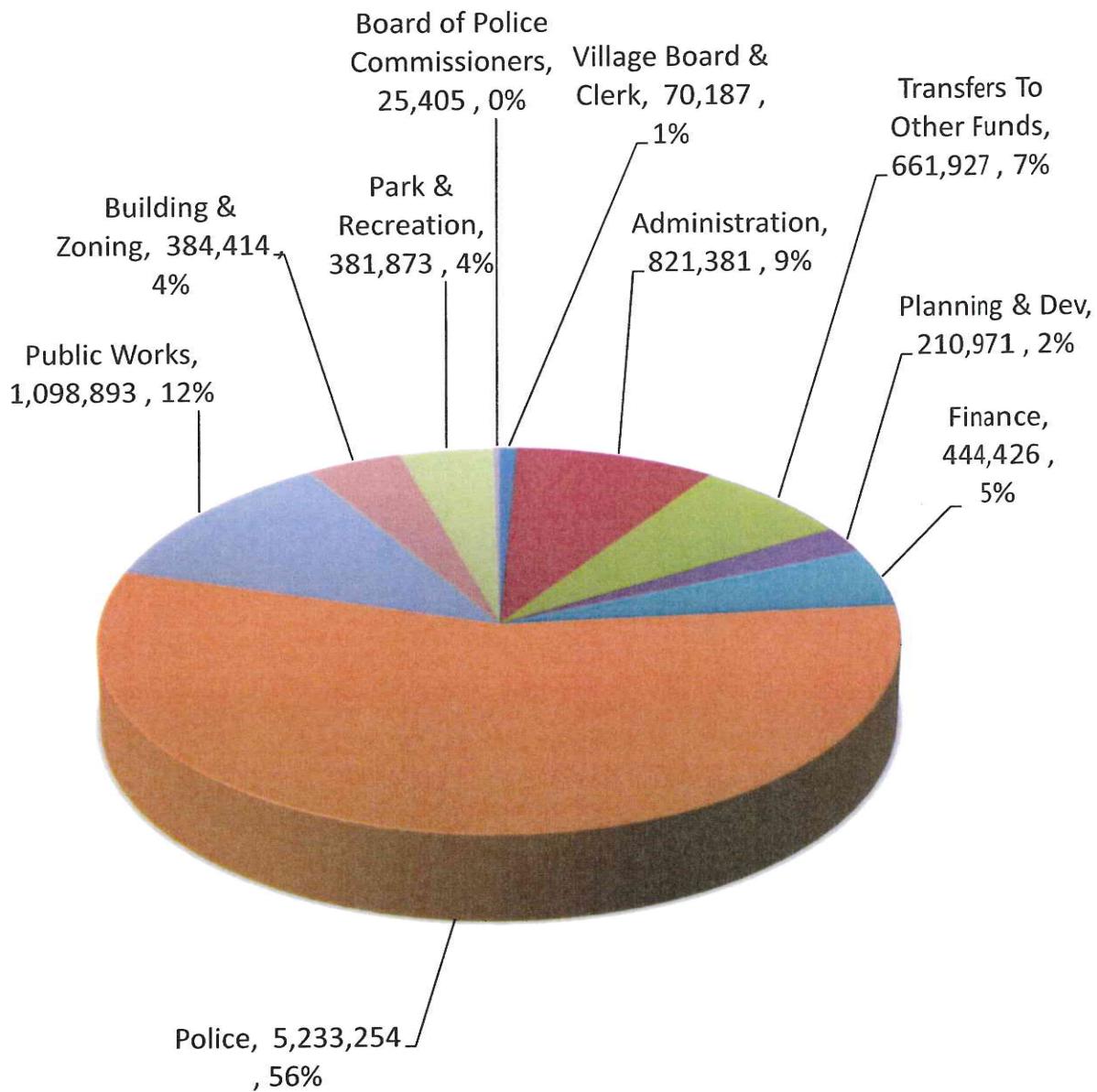


GENERAL FUND



FY 2018-19 General Fund Expenditures Summary

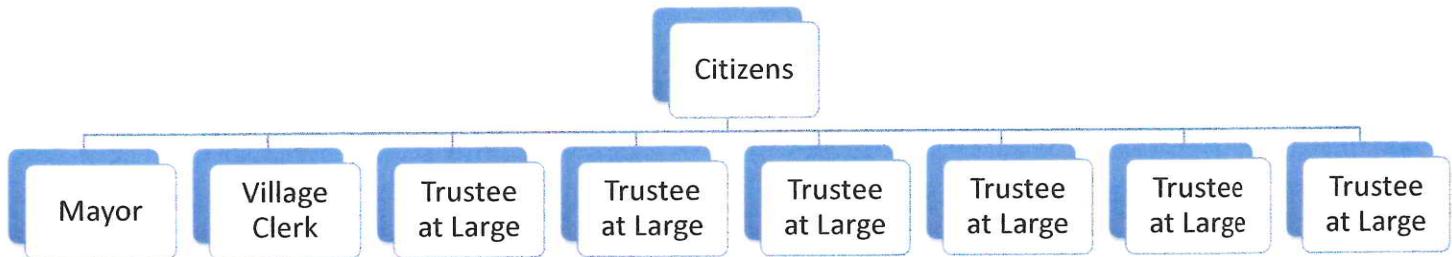
\$9,332,731



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

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 6,040,369	\$ 5,825,613	\$ 6,155,723	\$ 4,615,560	\$ 3,538,748	\$ 2,964,895	\$ 2,222,782	\$ 1,288,940
Revenues	8,606,907	9,070,234	9,403,665	8,255,919	8,259,217	8,354,291	8,450,577	8,548,093
% change				-8.98%	0.04%	1.15%	1.15%	1.15%
Operating Expenses	8,210,787	8,823,075	8,696,060	8,549,337	8,528,681	8,790,272	9,076,611	9,358,833
Capital Expenses	-	1,326,895	1,138,118	121,467	25,515	26,280	27,069	27,881
Transfers Out	280,766	1,126,791	1,109,650	661,927	278,873	279,851	280,739	275,937
Total Expenses/Transfers Out	8,491,553	11,276,761	10,943,828	9,332,731	8,833,069	9,096,404	9,384,419	9,662,651
% change				-17.24%	-5.35%	2.98%	3.17%	2.96%
Net Surplus (Deficit)	115,354	(2,206,527)	(1,540,163)	(1,076,812)	(573,853)	(742,113)	(933,842)	(1,114,559)
Ending Fund Balance	6,155,723	3,619,086	4,615,560	3,538,748	\$ 2,964,895	\$ 2,222,782	\$ 1,288,940	\$ 174,382
Daily Operating Cost	\$ 22,495	\$ 24,173	\$ 23,825	\$ 23,423	\$ 23,366	\$ 24,083	\$ 24,867	\$ 25,641
# Days Fund Balance Reserve	274	150	194	151	127	92	52	7
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days				150	138	112	80	42
								1

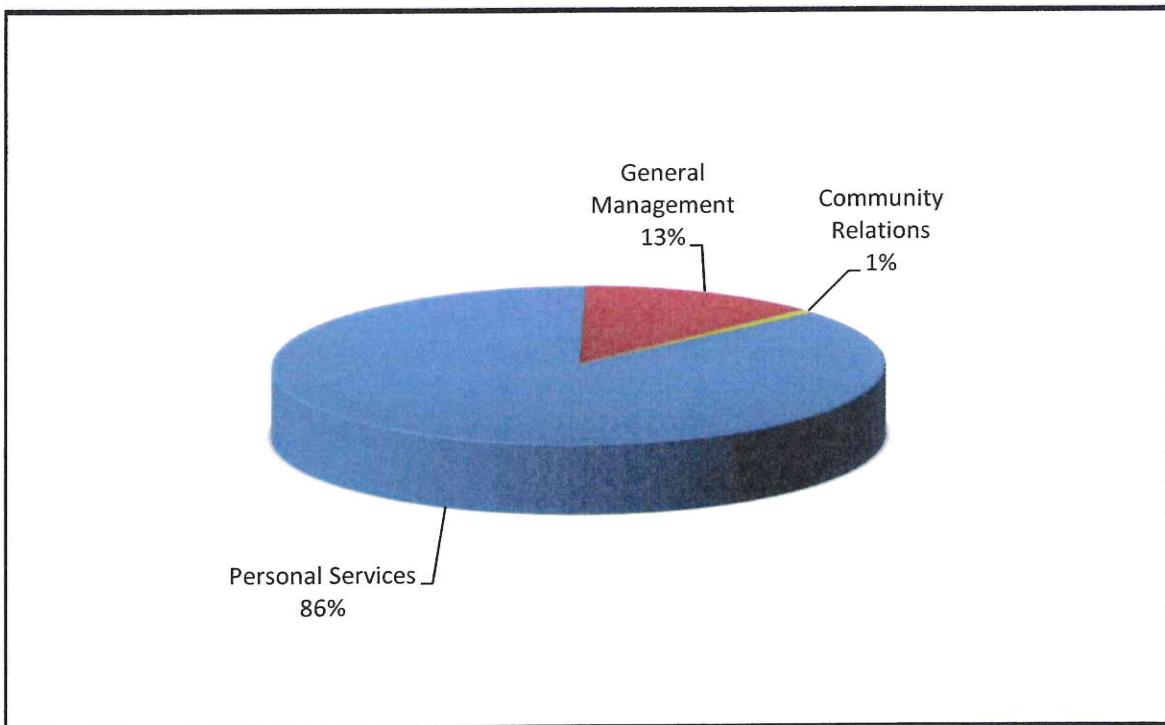
Village of Willowbrook Village Board & Clerk Organization Chart



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 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
		<u>Budget</u>	<u>Budget</u>
400	Personal Services	\$ 60,706	\$ 60,670
410	General Management	10,811	9,017
420	Community Relations	500	500
425	Capital Improvements	-	-
430	Contingencies	<hr/>	<hr/>
	Total	<hr/> <u>\$ 72,017</u>	<hr/> <u>\$ 70,187</u>
	Percent Difference		-2.54%



BUDGET REPORT FOR WILLOWBROOK

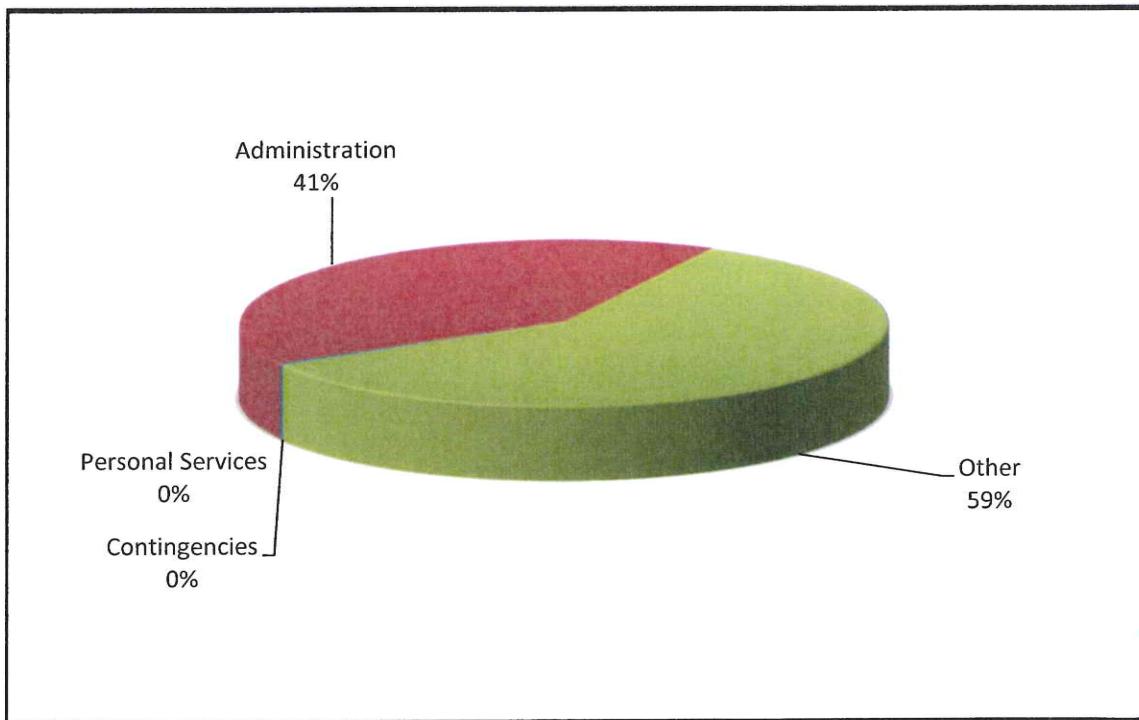
GENERAL FUND DETAIL

FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 05 - VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	805	805	805		
01-05-400-161	SOCIAL SECURITY	3,441	3,441	3,441		
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	48,300		
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	960	924	924	(3.75)	(36)
	PERSONAL SERVICES	60,706	60,670	60,670	(0.06)	(36)
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	750	680	696	(7.20)	(54)
01-05-410-301	OFFICE SUPPLIES	500	250	500		
01-05-410-303	FUEL/MILEAGE/WASH	100		100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	6,810	5,454	5,310	(22.03)	(1,500)
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,051	2,370	2,411	17.55	360
01-05-410-308	WELLNESS	600	600		(100.00)	(600)
	GENERAL MANAGEMENT	10,811	9,354	9,017	(16.59)	(1,794)
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500		500		
	COMMUNITY RELATIONS	500		500		
Totals for dept 05 - VILLAGE BOARD & CLERK		72,017	70,024	70,187	(2.54)	(1,830)

Board of Police Commissioners Budget Fiscal Year 2018-19

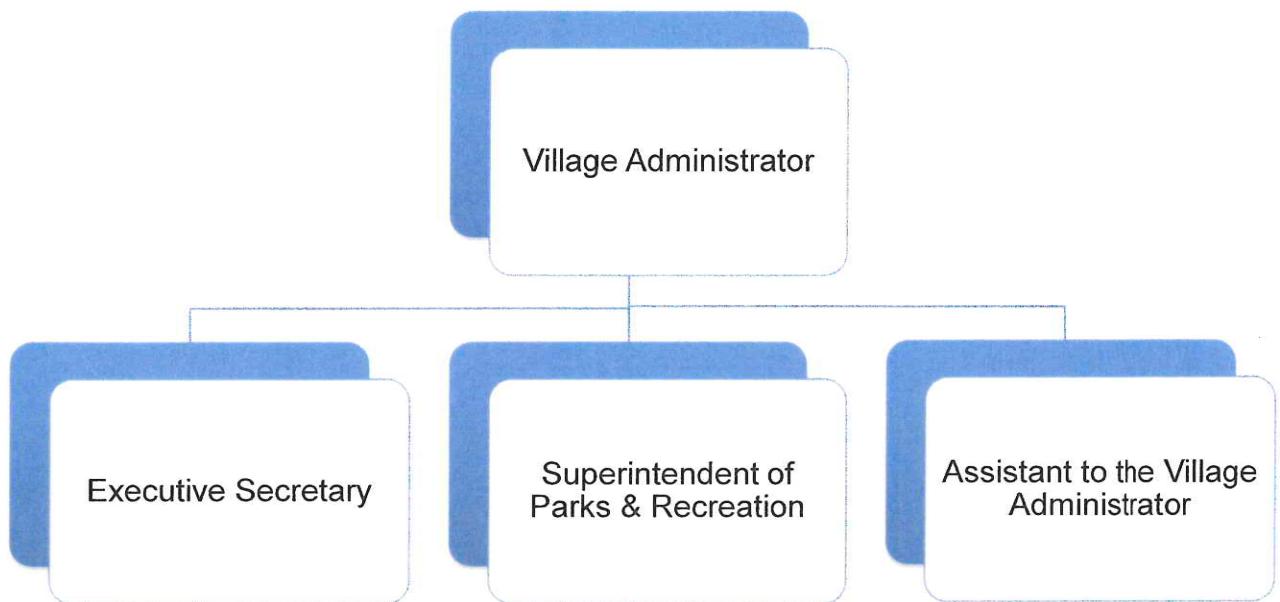
<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
		<u>Budget</u>	<u>Budget</u>
400	Personal Services	\$ -	\$ 65
435	Administration	8,586	10,340
440	Other	9,200	15,000
445	Contingencies	-	-
	Total	<u>\$ 17,786</u>	<u>\$ 25,405</u>
	Percent Difference		42.84%



BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 07 - BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE		9	15		15
01-07-400-161	SOCIAL SECURITY		39	50		50
	PERSONAL SERVICES		48	65		65
ADMINISTRATION						
01-07-435-104	PART TIME - CLERICAL	500			(100.00)	(500)
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	486	245	240	(50.62)	(246)
01-07-435-239	FEES - BOPC ATTORNEY	6,000	1,000	6,000		
01-07-435-301	OFFICE SUPPLIES	100	100	100		
01-07-435-302	PRINTING & PUBLISHING	1,000		2,000	100.00	1,000
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL		525	1,000		1,000
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500		500		
01-07-435-311	POSTAGE & METER RENT			500		500
	ADMINISTRATION	8,586	1,870	10,340	20.43	1,754
OTHER						
01-07-440-542	EXAMS - WRITTEN	4,000		10,000	150.00	6,000
01-07-440-543	EXAMS - PHYSICAL	700	498	2,000	185.71	1,300
01-07-440-544	EXAMS - PSYCHOLOGICAL	3,500	1,000	2,000	(42.86)	(1,500)
01-07-440-545	EXAMS - POLYGRAPH	1,000	480	1,000		
	OTHER	9,200	1,978	15,000	63.04	5,800
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		17,786	3,896	25,405	42.84	7,619

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
Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- Monitor the effects of pending legislation on the Village's revenue streams and financial position by continuing membership in and attending conferences offered by the DuPage Mayors and Managers Conference (DMMC), Metropolitan Mayors Caucus (MMC), West Central Municipal Conference (WCMC) and Illinois Municipal League (IML).

Performance Measure: Number of Conferences/Meetings Attended

Member Agency	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual
DMMC	12	10	n/a
MMC	member	member	member
WCMC	10	7	n/a
IML	1	1	n/a
TOTAL	23	18	32

n/a – data not available

- Continue the practice of aggressively pursuing available grant opportunities to reduce capital expenses by applying for 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.

Performance Measure: Number of Grants Applied For/Awarded

	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual
# of Grants Applied For	3	1	5
# of Grants Awarded	3	1	1
Grant Programs Awarded		Municipal parking lot permeable pavers	63 rd Street STP street lighting

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

- Convert 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.

Performance Measure: Number of Pages Converted

	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual
Pages Scanned	250,000	133,645	407,000

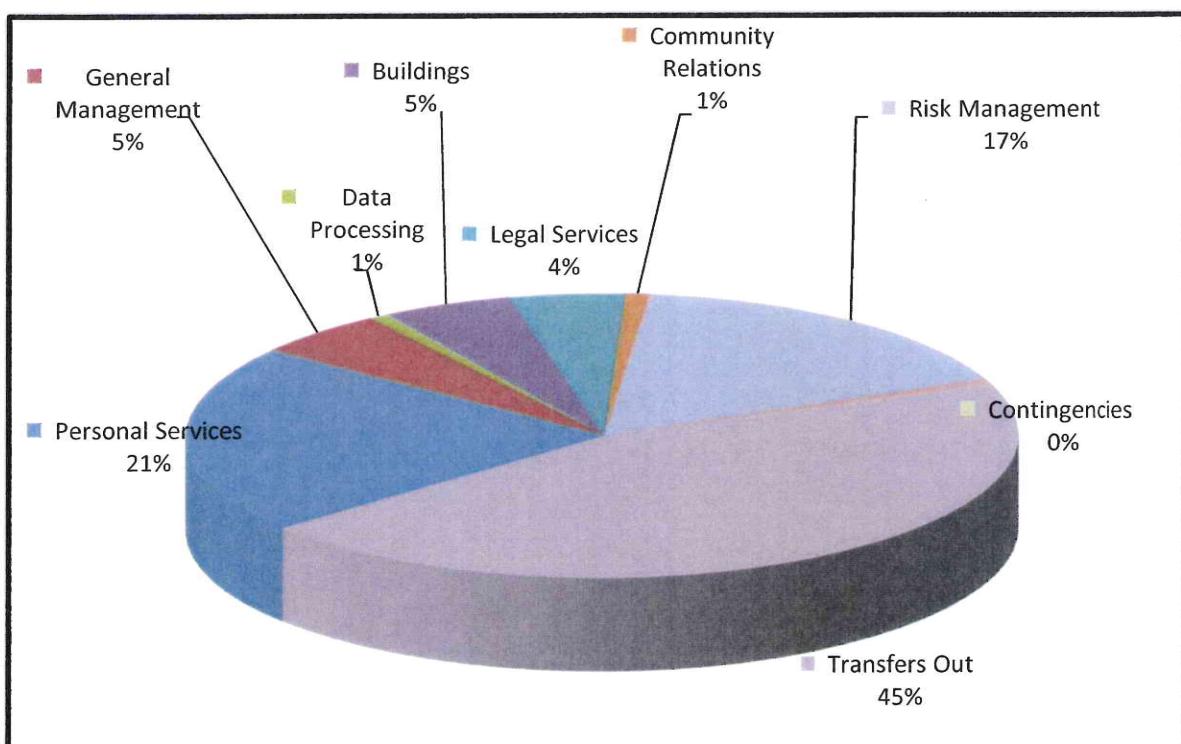
- Utilize technology to enhance communications to Village residents and businesses. The Village maintains a website with a plethora of information including meeting dates and agenda packets, online bill payment links, Village news, events and communications, financial data, forms and applications, Village code, staff and elected official directory and FAQ's. Interested parties can also provide their email address to receive electronic newsletters 2-3 times per year plus blasts of immediate news releases. The Village's mobile phone app can be downloaded which provides communications as noted above plus a listing of Village retailers and restaurants, Village Board and committee meeting dates and other items. Succinct, pertinent communications are also now being printed on the Memo Board section of the water bills. Finally, in FY 2017-18 the Village re-launched its public access (PEG) channel which scrolls various communications and videos. The police department also maintains its own Facebook page for additional public safety communication.

Performance Measure: Number of Technology Initiatives

	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual
# of Initiatives	6	5	4
Initiative Description		website, e-newsletter, mobile phone app, water bill notice, PEG channel	website, e-newsletter, mobile phone app, water bill notice

Administration Department Budget Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>
400	Personal Services	\$ 327,742	\$ 319,198
455	General Management	74,242	75,919
460	Data Processing	26,499	12,013
466	Buildings	79,900	73,837
470	Legal Services	90,000	67,000
475	Community Relations	9,500	14,000
480	Risk Management	258,315	249,114
485	Capital Improvements	363,306	10,300
490	Contingencies	-	-
900	Transfers Out	<u>1,126,791</u>	<u>661,927</u>
	Total	<u>\$ 2,356,295</u>	<u>\$ 1,483,308</u>
	Percent Difference		-37.05%



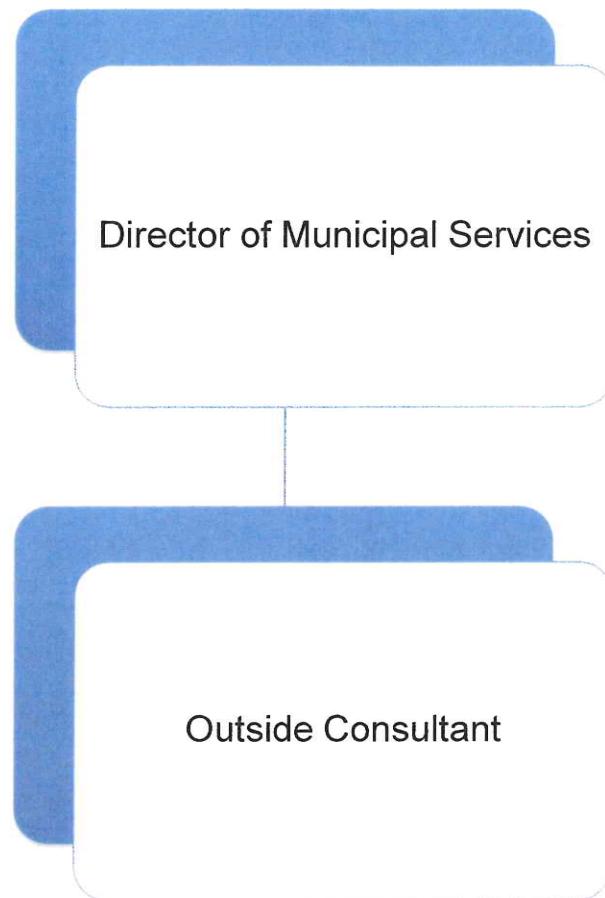
BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 10 - ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	3,500	3,500	3,612	3.20	112
01-10-400-151	IMRF	36,106	37,454	35,064	(2.89)	(1,042)
01-10-400-161	SOCIAL SECURITY	12,487	12,487	12,522	0.28	35
01-10-400-171	SUI - UNEMPLOYMENT	213	213	204	(4.23)	(9)
01-10-455-101	SALARIES - MANAGEMENT STAFF	83,592	83,592	87,772	5.00	4,180
01-10-455-102	OVERTIME	5,000	5,200	5,000		
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	67,075	67,075	68,752	2.50	1,677
01-10-455-107	ADMINISTRATIVE INTERN	11,232		11,232		
01-10-455-126	SALARIES - CLERICAL	74,496	74,496	76,358	2.50	1,862
01-10-455-131	PERSONNEL RECRUITMENT	550		550		
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	33,491	33,783	18,132	(45.86)	(15,359)
PERSONAL SERVICES		327,742	317,800	319,198	(2.61)	(8,544)
GENERAL MANAGEMENT						
01-10-455-201	PHONE - TELEPHONES	20,592	19,581	22,751	10.48	2,159
01-10-455-266	CODIFY ORDINANCES	3,000	1,500	2,500	(16.67)	(500)
01-10-455-301	OFFICE SUPPLIES	10,000	7,500	10,000		
01-10-455-302	PRINTING & PUBLISHING	3,000	3,000	3,000		
01-10-455-303	FUEL/MILEAGE/WASH	2,000	2,000	2,000		
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	4,500	4,500		
01-10-455-305	STRATEGIC PLANNING	2,000	1,750	2,000		
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,693	12,728	(2.09)	(272)
01-10-455-311	POSTAGE & METER RENT	6,900	5,000	5,000	(27.54)	(1,900)
01-10-455-315	COPY SERVICE	6,500	7,440	7,440	14.46	940
01-10-455-355	COMMISSARY PROVISION	1,000	1,000	1,000		
01-10-455-409	MAINTENANCE - VEHICLES	1,000	2,500	2,500	150.00	1,500
01-10-455-411	MAINTENANCE - EQUIPMENT	750	500	500	(33.33)	(250)
01-10-455-505	CASH - OVER OR SHORT					
GENERAL MANAGEMENT		74,242	68,964	75,919	2.26	1,677
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE	2,619	3,898		(100.00)	(2,619)
01-10-460-225	INTERNET/WEBSITE HOSTING	6,305	7,926	8,523	35.18	2,218
01-10-460-263	EDP LICENSES		714			
01-10-460-267	DOCUMENT STORAGE/SCANNING	16,825	7,869	2,740	(83.71)	(14,085)
01-10-460-305	EDP PERSONNEL TRAINING	250		250		
01-10-460-331	OPERATING SUPPLIES	500		500		
DATA PROCESSING		26,499	20,407	12,013	(54.67)	(14,486)
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	5,000	18,000	10,000	100.00	5,000
01-10-475-366	NEWSLETTER	1,500	500	500	(66.67)	(1,000)
01-10-475-370	MEALS-ON-WHEELS	1,500	1,500	2,000	33.33	500
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM	1,500	1,500	1,500		
COMMUNITY RELATIONS		9,500	21,500	14,000	47.37	4,500
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	294,792	20,000	7,800	(97.35)	(286,992)
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	60,514	63,875	2,500	(95.87)	(58,014)
01-10-485-642	PEG CHANNEL EQUIPMENT	8,000	8,000		(100.00)	(8,000)
CAPITAL IMPROVEMENTS		363,306	91,875	10,300	(97.16)	(353,006)
BUILDINGS						
01-10-466-228	MAINTENANCE - BUILDING	55,000	74,000	62,387	13.43	7,387
01-10-466-235	NICOR GAS (7760 QUINCY)	4,000	2,500		(100.00)	(4,000)
01-10-466-236	NICOR GAS (835 MIDWAY)	3,000	2,000	2,000	(33.33)	(1,000)
01-10-466-237	NICOR GAS (825 MIDWAY)	2,000	2,000		(100.00)	(2,000)
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000	2,000		(100.00)	(3,000)
01-10-466-241	ENERGY/COMED (825 MIDWAY)	1,500			(100.00)	(1,500)
01-10-466-250	SANITARY (7760 QUINCY)	200	314		(100.00)	(200)
01-10-466-251	SANITARY (835 MIDWAY)	400	650	450	12.50	50
01-10-466-252	SANITARY (825 MIDWAY)	300	100		(100.00)	(300)
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	1,500	2,500	(37.50)	(1,500)
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	6,500	6,500		
BUILDINGS		79,900	91,564	73,837	(7.59)	(6,063)
LEGAL						
01-10-470-239	FEES - VILLAGE ATTORNEY	80,000	60,000	60,000	(25.00)	(20,000)
01-10-470-241	FEES - SPECIAL ATTORNEY	5,000	3,500	3,500	(30.00)	(1,500)

BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
01-10-470-242	FEES - LABOR COUNSEL	5,000	3,500	3,500	(30.00)	(1,500)
LEGAL		90,000	67,000	67,000	(25.56)	(23,000)
RISK MANAGEMENT						
01-10-480-272	INSURANCE - IRMA	243,595	175,675	237,714	(2.41)	(5,881)
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	2,500	10,000	10,000	300.00	7,500
01-10-480-276	WELLNESS	12,220	5,986	1,400	(88.54)	(10,820)
RISK MANAGEMENT		258,315	191,661	249,114	(3.56)	(9,201)
TRANSFERS OUT						
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	277,791	277,791	278,927	0.41	1,136
01-10-900-114	TRANSFER TO LAFER	849,000	831,859	383,000	(54.39)	(466,000)
TRANSFERS OUT		1,126,791	1,109,650	661,927	(41.26)	(464,864)
Totals for dept 10 - ADMINISTRATION		2,356,295	1,980,421	1,483,308	(37.05)	(872,987)

**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

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- 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.

Performance Measure: Savings Achieved Outsourcing Planner

	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual
Dollars Spent - Consultant	\$100,000	\$90,256	\$139,283
Dollars Spent – Employee (Est)	\$158,519	\$155,460	\$154,205
Savings by Outsourcing	+ \$59,519	+ \$65,204	+ \$14,922

- 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.

Performance Measure: Retail Vacancies

Retail Center	Total Retail Sq Feet	FY 2018-19 Goal Vacancy	FY 2016-17 Actual Vacancy	FY 2013-14 Actual Vacancy
Hinsdale Lake Commons	183,152	0.00%	4.76%	1.74%
K-Mart Plaza (The Willows)*	119,700	0.00%	100.00%	100.00%
Patio Retail Center	12,136	0.00%	0.00%	11.75%
Target	128,804	0.00%	0.00%	0.00%
Willowbrook Plaza 1	12,517	9.38%	14.38%	14.38%
Willowbrook Plaza 2	34,347	51.56%	56.56%	47.50%
Willowbrook Square	29,060	12.89%	17.89%	0.00%
Willowbrook Town Center**	188,572	0.00%	23.03%	4.56%
Willow Commons	59,997	0.00%	0.00%	9.21%
Woodland Plaza	28,660	0.00%	0.00%	0.00%

* The center will be fully occupied when Pete's Fresh Market and out lots open during FY 2019.

** The center will be fully occupied when the Sports Authority replacement tenants open during FY 2019.

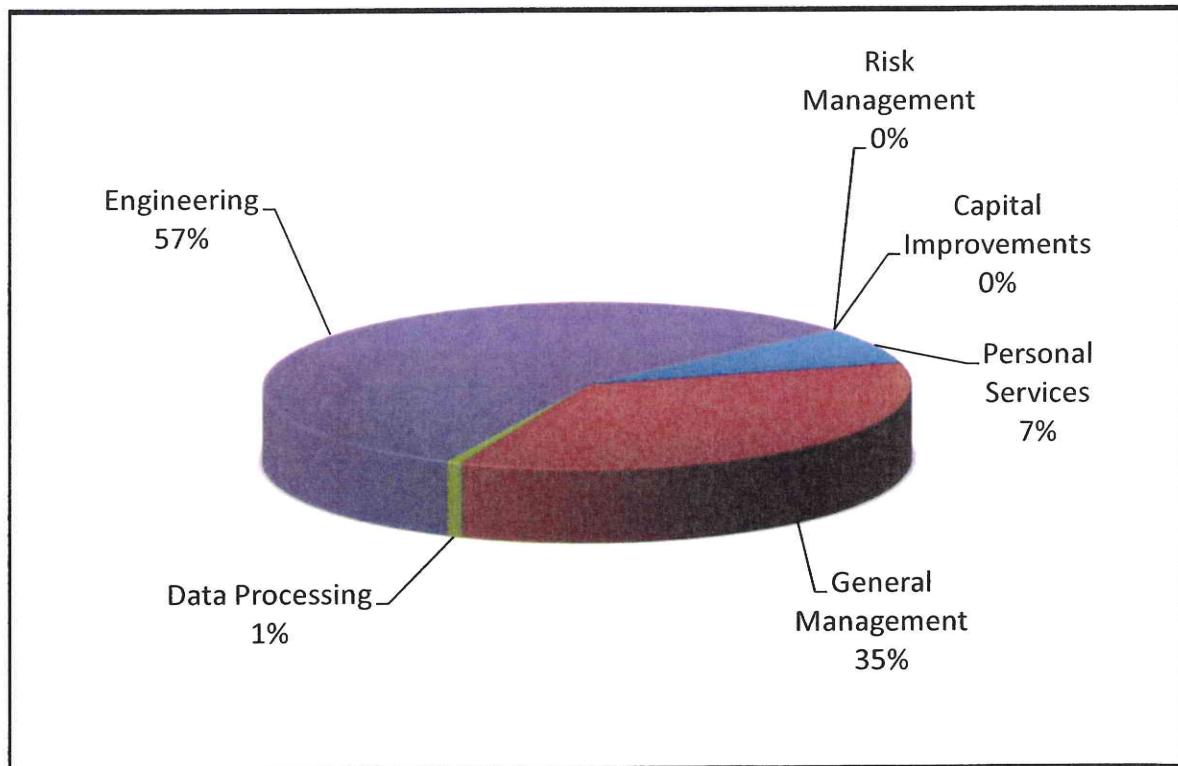
2. Maintain current high level of services in all operating departments:

- The Village plans to perform an analysis of the Village's South Suburban Region to spur future economic development taking a multi-phased approach. In FY 2018-19, \$15,000 is budgeted to complete coordination and planning of a preliminary feasibility study, and an additional \$30,000 is budgeted to conduct a TIF eligibility study analysis and report. In future years the Village anticipates completing a Master Re-Development Plan and retaining legal counsel to assist in zoning changes.

Planning & Economic Development Department Budget Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
		<u>Budget</u>	<u>Budget</u>
400	Personal Services	\$ 16,778	\$ 14,993
510	General Management	99,008	74,628
515	Data Processing	2,386	1,600
520	Engineering	142,750	119,750
535	Risk Management	2,500	-
540	Capital Improvements	-	-
544	Contingencies	-	-
Total		<u>\$ 263,422</u>	<u>\$ 210,971</u>

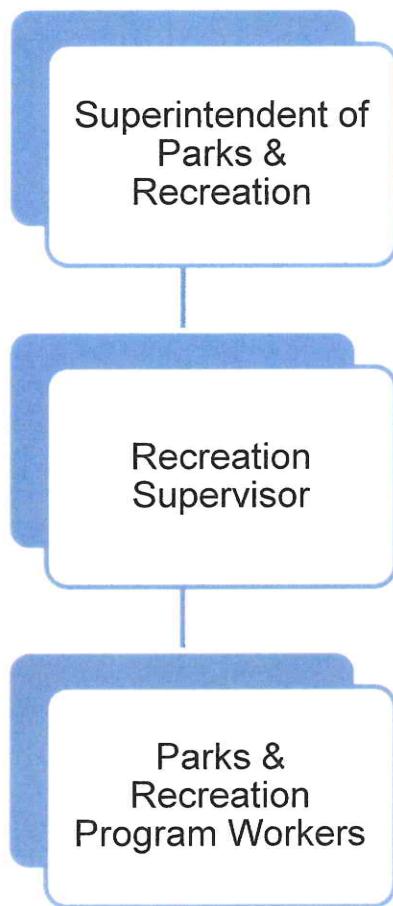
Percent Difference -19.91%



BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	436	436	323	(25.92)	(113)
01-15-400-151	IMRF	4,722	4,722	3,285	(30.43)	(1,437)
01-15-400-161	SOCIAL SECURITY	1,866	1,866	1,382	(25.94)	(484)
01-15-400-171	SUI - UNEMPLOYMENT	36	36	34	(5.56)	(2)
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	9,718	9,718	9,969	2.58	251
PERSONAL SERVICES		16,778	16,778	14,993	(10.64)	(1,785)
GENERAL MANAGEMENT						
01-15-510-102	OVERTIME	500		500		
01-15-510-126	SALARIES - CLERICAL	29,598	29,598	21,788	(26.39)	(7,810)
01-15-510-232	CONSULTANTS - DESIGN & OTHER	59,600	59,600	45,000	(24.50)	(14,600)
01-15-510-301	OFFICE SUPPLIES	500	500	500		
01-15-510-302	PRINTING & PUBLISHING	3,000	2,000	2,000	(33.33)	(1,000)
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	3,000	1,500	1,500	(50.00)	(1,500)
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	1,000	1,500	1,500	50.00	500
01-15-510-311	POSTAGE & METER RENT	500	150	500		
01-15-510-340	PLAN COMMISSION COMPENSATION	810	897	840	3.70	30
01-15-510-401	OPERATING EQUIPMENT	500	500	500		
GENERAL MANAGEMENT		99,008	36,645	74,628	(24.62)	(24,380)
DATA PROCESSING						
01-15-515-212	EDP EQUIPMENT/SOFTWARE	786			(100.00)	(786)
01-15-515-263	EDP LICENSES		192			
01-15-515-305	EDP PERSONNEL TRAINING	1,600		1,600		
DATA PROCESSING		2,386	192	1,600	(32.94)	(786)
RISK MANAGEMENT						
01-15-535-273	SELF INSURANCE - DEDUCTIBLE	2,500			(100.00)	(2,500)
RISK MANAGEMENT		2,500			(100.00)	(2,500)
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250	250	250		
01-15-520-245	FEES - ENGINEERING	3,000	1,500	3,000		
01-15-520-246	FEES - COURT REPORTER	4,500	1,500	2,500	(44.44)	(2,000)
01-15-520-254	PLAN REVIEW - ENGINEER	10,000	7,500	10,000		
01-15-520-257	PLAN REVIEW - PLANNER	120,000	100,000	100,000	(16.67)	(20,000)
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	5,000	4,000	4,000	(20.00)	(1,000)
ENGINEERING		142,750	114,750	119,750	(16.11)	(23,000)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		263,422	168,365	210,971	(19.91)	(52,451)

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 and Recreation Department

Goals, Objectives and Accomplishments

The Parks and 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. The strategic plan of the Parks and Recreation Department, with input from the Parks and Recreation Commission, are to:

- 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.

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- 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 works from time to time with 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 is complete.

Performance Measure: Agency Partnerships

Host Agency	FY 2018-19 Programs Hosted Goal	FY 2017-18 Programs Hosted Actual	FY 2016-17 Programs Hosted Actual
Burr Ridge PD	38	38	38

Programs with multiple sessions offered are counted as multiple programs.

- Submit at least one grant proposal annually for a Parks and Recreation 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. The Village completed the renovation of Willow Pond Park in November of 2017. The project included the installation of a new ADA accessible playground, new picnic shelter, fishing overlooks, splash pad and bathroom facility. The re-dedication of this park took place in June of 2018.



Willow Pond Park playground, 2018

- Assist in the supervision of contractors who perform maintenance services in park facilities; the Village relies heavily on outsourcing to reduce employee costs such as salaries, pensions, insurance and payroll taxes.
- Increase sponsorships for Park and Recreation events to help offset direct operating costs. The Village continues to have a good working relationship with local businesses that help sponsor and donate towards recreation programs and special events. Donations for two of our biggest events, the Holiday Party & 5K 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.

Performance Measure: Sponsorship Revenue

	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual
\$ Received	\$12,000	\$11,773	\$8,290

- Maintain and improve Village parks that are safe, accessible and attractive to visitors 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. They also assisted in the clearing out of the 835 Midway Building. In addition, the Village is working with local businesses on projects to improve the parks. Glad/Clorox scheduled a "Park Cleanup Day" in June of 2017. Employees from the company met at Borse Community Park and spent the day picking up trash from the park. They scheduled another day for April 2018 at Willow Pond Park. They are interested in this becoming a regular occurrence, at other parks in the community.

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

- Publicize the recreational opportunities that are available to Willowbrook residents by sending out three seasonal fun guides, distributing flyers and posting banners about upcoming special events. In addition to the three fun guides which are sent out in conjunction with Burr Ridge, information was also posted on the Gower School District and the Village websites. Banners were also created and hung at our parks for the Annual Holiday Party, Easter Egg Hunt, Movie in the Park and 5K events. Postcards were mailed to the residents to promote the Holiday Party & 5K run/walk/community fair again this year. The Easter Egg Hunt, Holiday Party & movie night all showed increases in attendance.



Village of Willowbrook 5K Event

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

Program	2013 Total Enrollment	2014 Total Enrollment	2015 Total Enrollment	2016 Total Enrollment	2017 Total Enrollment
Adult Karate	5	3			
Aquatic Cardio		1			
Babysitters Clinic	21	24		20	15
Ballroom Dance	6	14			
Co Rec Softball	14 teams	14 teams	14 teams	12 teams	7 teams
Seniors Computers	6	4			
Cell Phone/Tablet	10	10			
Introductory Computer Classes	17	0			
Dad/Daughter Fishing Event	0	13	13	13	Now parent/child
Dance – Tiny Tappers	0	1			
Dance – Itty Bitty Ballet		1			
Easter Egg Hunt	130 kids	140 Kids	250 Kids	300+ Kids	350+ Kids
Family Fishing Day	15 families	7 families	6 families	7 families	cancelled
Fencing	2	2			
Fishing B-day Party	12 parties	26 parties	14 parties	5 parties	3 parties
Fishing Derby	15	21		20	15
Fishing Lessons	12	0		0	0
Fishing- Parent/child	N/A	N/A	N/A	N/A	10 couples
Floor Hockey	10	7			
Holiday Party	64	107	140	200	320+
Horsemanship	1	2			
Kid's Karate	39	30			
Kite Fly Day	8				
Kid's Taekwondo	8	3			
Lacrosse	10	7			
Mat Pilates	44	55			
Mom/Son Fishing Event	5	9	6	0	Now Parent & Child event
Movie Night (1)	60	20		150	125
Movie Night (2)	60	Cancelled due to weather			
Park Permits	32	36	28	30	30
Reformer Pilates	60	50			
Santa's Calling You	16	18			
Sensible Fitness	12	18			
Special Recreation Fishing Day	13	24	0	0	0
Tai Chi	10	3			
Tree Lighting Ceremony	250				
Vehicle Fair	300	300		Temporarily	Suspended
Yard Sale	20	13	25	0/Cancelled-low turn out	
5K Fun Run	N/A	N/A	147	130	146
Total Programs	40	40	13	12	16
Total Registrations	1,580	1,463	1,20-	1,463	1,003

- Coordinate park facility use by community & youth organizations and the general public. The Village continues to provide field space for BRW Girls' softball, Our Lady of Peace football, and the American Youth Soccer Organization (AYSO).
- Work cooperatively with the Municipal Services Department to maintain Village parks by meeting with public works department on a continual basis to discuss the completion of playground and park related maintenance tasks. Meetings are held on a regular basis to discuss park related issues. A calendar system was also implemented to note when parks would be reserved for parties and thus need post-event inspection and clean-up.
- Coordinate completion of capital improvement projects. The Community Resource Center (CRC) is targeted for exterior renovation in FY 2018-19. Ridgemoor Park is now the oldest in our system, and due for replacement, however was not selected to be renovated in FY 2018-19 due to budgetary constraints and focus on the CRC.



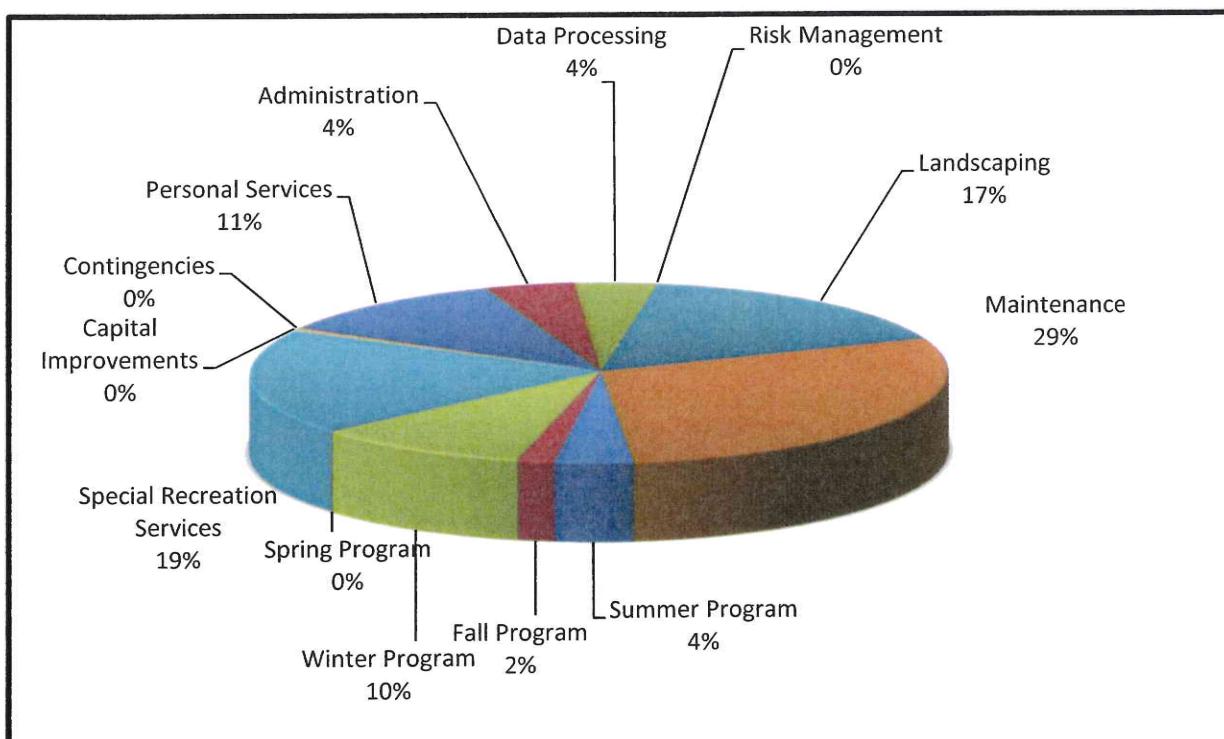
825 Midway Drive, future Community Resource Center (CRC), prior to renovation

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

- 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 reviewed the 2013-2017 Park Master Plan and updated the plan through FY 2022.
- Obtain resident input about Parks and Recreation Department through the Village Community Needs survey; reviewed responses regarding parks and recreation and gathered information on the types of programs the residents of the Village want.

Parks and Recreation Budget Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
400	Personal Services	\$ 44,836	\$ 42,959		
550	Administration	12,622	15,875		
555	Data Processing	15,524	15,000		
560	Risk Management	2,500	-		
565	Landscaping	78,483	63,400		
570	Maintenance	50,955	111,573		
575	Summer Program	14,212	13,820		
580	Fall Program	5,692	6,550		
585	Winter Program	31,166	37,855		
586	Spring Program	459	400		
590	Special Recreation Services	162,745	72,941		
595	Capital Improvements	808,000	1,500		
599	Contingencies	-	-		
		<hr/>	<hr/>	<hr/>	<hr/>
	Total	<u>\$ 1,227,194</u>	<u>\$ 381,873</u>		
					-68.88%
	Percent Difference				



BUDGET REPORT FOR WILLOWBROOK

GENERAL FUND DETAIL

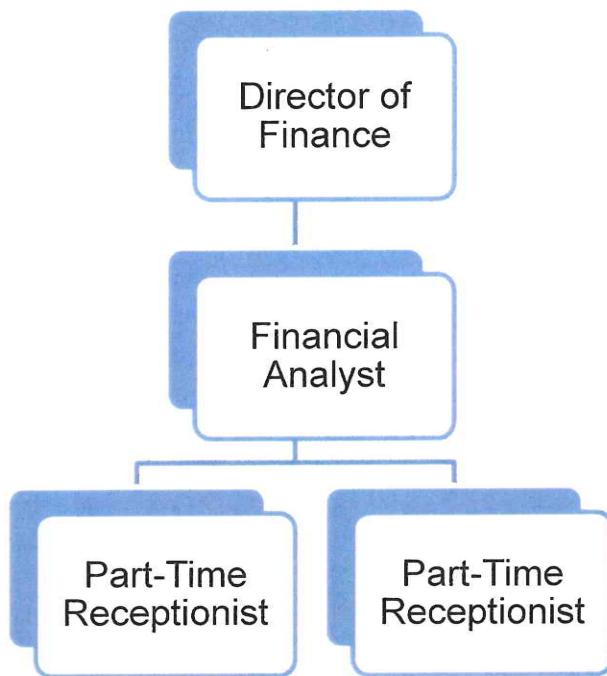
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 20 - PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	489	489	502	2.66	13
01-20-400-151	IMRF	4,747	4,747	4,572	(3.69)	(175)
01-20-400-161	SOCIAL SECURITY	2,093	2,093	2,145	2.48	52
01-20-400-171	SUI - UNEMPLOYMENT	90	90	87	(3.33)	(3)
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	33,753	33,753	34,597	2.50	844
01-20-550-103	PART TIME - PROGRAM SUPERVISOR	2,400			(100.00)	(2,400)
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,264	1,049	1,056	(16.46)	(208)
PERSONAL SERVICES		44,836	42,221	42,959	(4.19)	(1,877)
ADMINISTRATION						
01-20-550-201	EMERGENCY TELEPHONE LINE	100	300	100		
01-20-550-301	OFFICE SUPPLIES	200			(100.00)	(200)
01-20-550-302	PRINTING & PUBLISHING	9,000	5,475	12,425	38.06	3,425
01-20-550-303	FUEL/MILEAGE/WASH	266		250	(6.02)	(16)
01-20-550-304	SCHOOLS/CONFERENCES/TRAVEL	325		325		
01-20-550-307	FEES/DUES/SUBSCRIPTIONS	275		275		
01-20-550-311	POSTAGE & METER RENT	2,456	2,500	2,500	1.79	44
ADMINISTRATION		12,622	8,275	15,875	25.77	3,253
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE	524			(100.00)	(524)
01-20-555-263	EDP LICENSES		128			
01-20-555-306	CONSULTING SERVICES	15,000	27,500	15,000		
DATA PROCESSING		15,524	27,628	15,000	(3.38)	(524)
CAPITAL IMPROVEMENTS						
01-20-595-692	LANDSCAPING		637			
01-20-595-693	COURT IMPROVEMENTS	500		1,500	200.00	1,000
01-20-595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PARK	807,500	896,013		(100.00)	(807,500)
CAPITAL IMPROVEMENTS		808,000	896,650	1,500	(99.81)	(806,500)
RISK MANAGEMENT						
01-20-560-273	SELF INSURANCE - DEDUCTIBLE	2,500			(100.00)	(2,500)
RISK MANAGEMENT		2,500			(100.00)	(2,500)
LANDSCAPING						
01-20-565-341	PARK LANDSCAPE SUPPLIES	15,500	16,606	9,000	(41.94)	(6,500)
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	62,983	56,299	54,400	(13.63)	(8,583)
LANDSCAPING		78,483	72,905	63,400	(19.22)	(15,083)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	5,500	7,000		
01-20-570-103	PART TIME - LABOR	4,000	1,000	1,500	(62.50)	(2,500)
01-20-570-228	MAINTENANCE - PARK BUILDINGS - HVAC			2,386		2,386
01-20-570-234	RENT - EQUIPMENT	1,100	230	250	(77.27)	(850)
01-20-570-235	NICOR GAS (825 MIDWAY)			1,200		1,200
01-20-570-278	SANITARY USER CHARGE - PARKS				(100.00)	(155)
01-20-570-279	TRASH REMOVAL	155				
01-20-570-280	BALLFIELD MAINTENANCE/SUPPLIES			6,500		6,500
01-20-570-281	CONTRACTED MAINTENANCE	38,000	40,148	42,000	10.53	4,000
01-20-570-331	MAINTENANCE SUPPLIES		7,121	9,500		9,500
01-20-570-345	UNIFORMS	200			(100.00)	(200)
01-20-570-411	MAINTENANCE - EQUIPMENT	500	728	41,137	8,127.40	40,637
01-20-570-250	SANITARY (825 MIDWAY)			100		100
MAINTENANCE		50,955	54,727	111,573	118.96	60,618
SUMMER PROGRAM						
01-20-575-111	RECREATION INSTRUCTORS	2,253			(100.00)	(2,253)
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICES	7,259	4,022	8,820	21.50	1,561
01-20-575-517	SENIORS PROGRAM	4,700		5,000	6.38	300
SUMMER PROGRAM		14,212	4,022	13,820	(2.76)	(392)
FALL PROGRAM						
01-20-580-111	RECREATION INSTRUCTORS	442			(100.00)	(442)
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	550		550		
01-20-580-517	SENIORS PROGRAM	4,700		6,000	27.66	1,300
FALL PROGRAM		5,692		6,550	15.07	858
WINTER PROGRAM						

BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
01-20-585-112	RECREATION INSTRUCTORS	500		500		
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	2,200		2,000	(9.09)	(200)
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	2,872	5,810	1,800	(37.33)	(1,072)
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,410	1,321	1,630	15.60	220
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	1,300	1,313	1,400	7.69	100
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	3,184	970	1,500	(52.89)	(1,684)
01-20-585-154	FAMILY SPECIAL EVENT - RACE	15,000	10,409	9,525	(36.50)	(5,475)
01-20-585-155	CHILDREN'S HOLIDAY PARTY			4,500		4,500
01-20-585-156	SPECIAL EVENT - PARK OPENING			10,000		10,000
01-20-585-517	SENIORS PROGRAM	4,700		5,000	6.38	300
WINTER PROGRAM		31,166	19,823	37,855	21.46	6,689
SPRING PROGRAM						
01-20-586-112	RECREATION INSTRUCTORS - SPRING	289	200	200	(30.80)	(89)
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	170	70	200	17.65	30
SPRING PROGRAM		459	270	400	(12.85)	(59)
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUES	37,785	37,600	38,541	2.00	756
01-20-590-519	ADA PARK MAINTENANCE		2,050	4,750		4,750
01-20-590-520	ADA RECREATION ACCOMMODATIONS	11,175	7,400	7,700	(31.10)	(3,475)
01-20-590-521	ADA PARK IMPROVEMENTS	113,785	65,983	21,950	(80.71)	(91,835)
SPECIAL RECREATION SERVICES		162,745	113,033	72,941	(55.18)	(89,804)
Totals for dept 20 - PARKS & RECREATION		1,227,194	1,239,554	381,873	(68.88)	(845,321)

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

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- Perform the annual update to the 5 Year Long Range Plan and Capital Improvement Plan;
- Provide accurate and relevant financial reports on a monthly basis to the Village Board and Village staff;
- Act as the Village's delegate to the IPBC (the Village's health insurance pool) for all health insurance related decisions including minimizing premiums and attend at least three meetings per year, and coordinate document processing with IPBC and the Village's other insurance plans. In FY 2017-18, a new four-tiered health plan was researched and was presented to and approved by the Village Board. Beginning in FY 2018-19, the plan will be offered to employees to more equitably distribute the premium costs for those with only a spouse or only children (moving away from more costly family premiums).

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

- Coordinate efforts of the contractual network administrator; in FY 2018-19 the Finance Department will analyze the hours worked of the outsourced IT provider to determine if outsourcing is still preferred to an employee, as well as comparing to the service offerings of other IT firms;
- Coordinate continued upgrades of Village software and hardware;
- 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; in FY 2018-19 the police department will begin using Plan-It scheduling software and Finance is determining how to integrate with our current payroll system;
- Continue staff training and cross-training of the Village-wide ERP (Enterprise Resource Planning) system. Finance staff are currently creating procedural manuals of their duties to be used to cross-train other employees.

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

- Assist with providing timely and accurate responses to FOIA requests;
- Assist in timely, objective and legal resolution to personnel related matters;

- Attend quarterly 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 statute.
- In addition, recommend and draft revisions to current policies to gain efficiencies and strengthen controls over the current financial processes. In FY 2017-18 a travel policy was adopted and in FY 2018-19 a Village credit card policy and new purchasing policy will be approved. The Village personnel manual is also currently under review.

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

- Continue to submit for the GFOA Certificate of Excellence in Financial Reporting Award (received 29th award for April 30, 2017);
- Receive an unqualified audit opinion and no management letter comments;
- Continue to submit for the 16th GFOA Distinguished Budget Presentation Award (received 16th award for May 1, 2017 - April 30, 2019 budget);
- Ensure the timely implementation of new accounting pronouncements;
- Review and modernize existing Village financial policies;
- Monitor the Village's deposits and collateral and obtain a favorable return on investment. Review and propose enhancements to the Village's investment policy.

Performance Measure: Hours of Training Completed

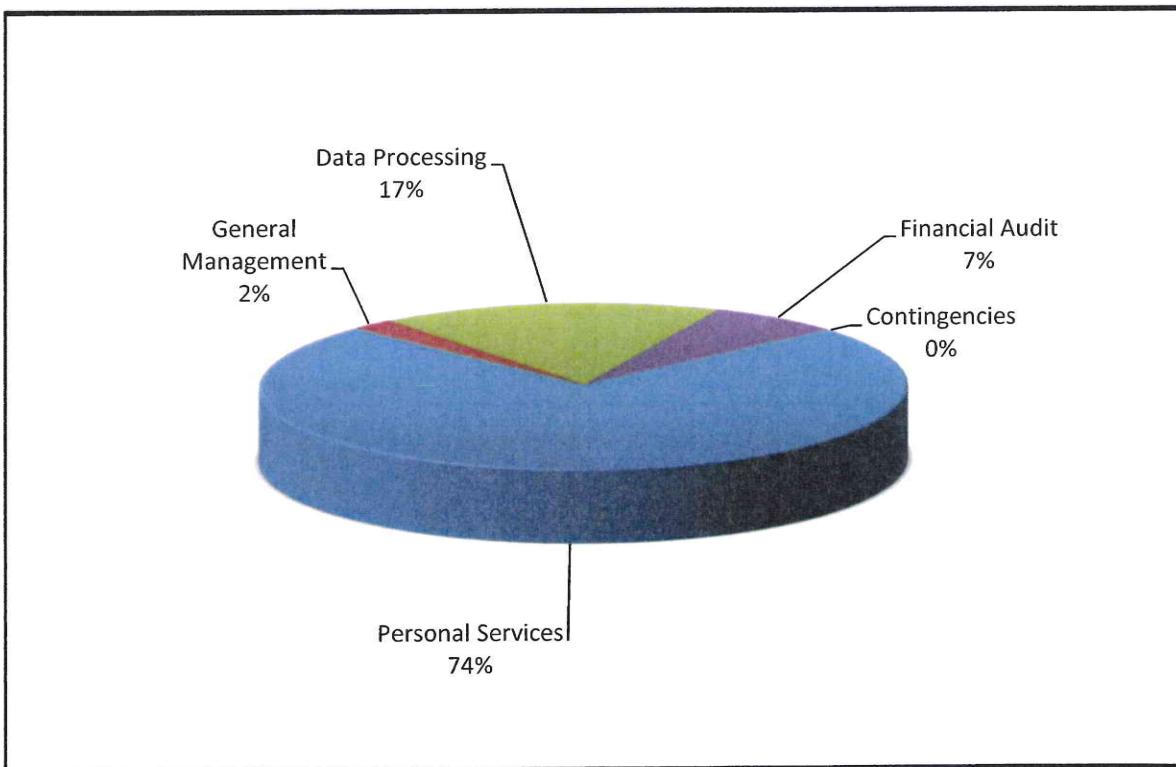
Organization	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual
GFOA		14	10
IPPFA		13	8
FEMA		20.5	-
Others		10.5	6
Total	40	58	24

In accordance with maintaining the Certified Public Accountant (CPA) designation, the Director of Finance must complete 120 hours of continuing professional education every three (3) years. Sixteen (16) hours in pension related training must also be completed annually to comply with Illinois statutes to continue the role as a Police Pension Board Trustee, which may overlap the accounting training. By attending conferences and trainings in the above organizations, the Director of Finance both complies with regulatory and statutory requirements and furthers the goals of the Village by enhancing her skillset and learning about new accounting pronouncements, legislative mandates, human resource/personnel laws, IRS/tax changes, and technology.

Finance Department Budget Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
		<u>Budget</u>	<u>Budget</u>
400	Personal Services	\$ 320,571	\$ 326,572
610	General Management	10,930	9,805
615	Data Processing	77,711	76,776
620	Financial Audit	36,976	30,773
625	Capital Improvements	500	500
629	Contingencies	-	-
Total		<u>\$ 446,688</u>	<u>\$ 444,426</u>

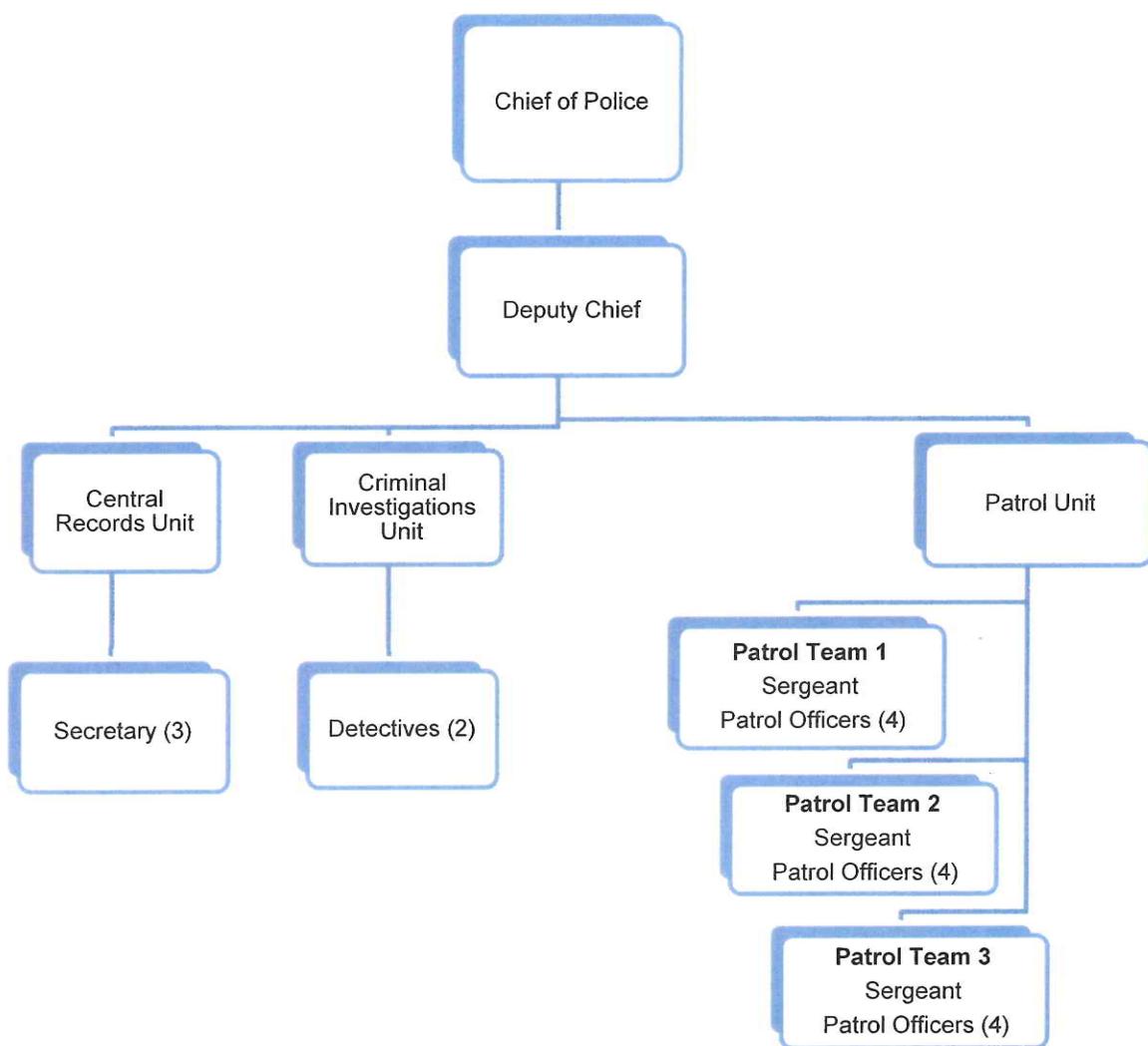
Percent Difference -0.51%



BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 25 - FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,392	3,392	3,478	2.54	86
01-25-400-151	IMRF	29,555	28,745	28,228	(4.49)	(1,327)
01-25-400-161	SOCIAL SECURITY	14,443	14,443	14,687	1.69	244
01-25-400-171	SUI - UNEMPLOYMENT	284	284	272	(4.23)	(12)
01-25-610-101	SALARIES - MANAGEMENT STAFF	128,177	128,177	131,381	2.50	3,204
01-25-610-102	OVERTIME	1,500	1,000	1,500		
01-25-610-104	PART TIME - CLERICAL	29,760	29,760	30,624	2.90	864
01-25-610-126	SALARIES - CLERICAL	74,496	74,496	76,358	2.50	1,862
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	38,964	38,964	40,044	2.77	1,080
PERSONAL SERVICES		320,571	319,261	326,572	1.87	6,001
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	3,715	2,250	3,700	(0.40)	(15)
01-25-610-302	PRINTING & PUBLISHING	1,150	1,000	1,000	(13.04)	(150)
01-25-610-303	FUEL/MILEAGE/WASH	200	226	250	25.00	50
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	1,950	900	2,000	2.56	50
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	3,415	1,735	2,355	(31.04)	(1,060)
01-25-610-311	POSTAGE & METER RENT	500	300	500		
GENERAL MANAGEMENT		10,930	6,411	9,805	(10.29)	(1,125)
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	22,071	10,280	14,670	(33.53)	(7,401)
01-25-615-263	EDP LICENSES	22,125	25,495	29,226	32.09	7,101
01-25-615-267	DOCUMENT STORAGE/SCANNING	5,915	4,563	5,280	(10.74)	(635)
01-25-615-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-25-615-306	IT - CONSULTING SERVICES	25,000	25,000	25,000		
DATA PROCESSING		77,711	65,338	76,776	(1.20)	(935)
CAPITAL IMPROVEMENTS						
01-25-625-611	FURNITURE & OFFICE EQUIPMENT	500		500		
CAPITAL IMPROVEMENTS		500		500		
FINANCIAL AUDIT						
01-25-620-251	AUDIT SERVICES	26,639	27,374	28,273	6.13	1,634
01-25-620-252	FINANCIAL SERVICES	10,337	11,750	2,500	(75.82)	(7,837)
FINANCIAL AUDIT		36,976	39,124	30,773	(16.78)	(6,203)
Totals for dept 25 - FINANCE DEPARTMENT		446,688	430,134	444,426	(0.51)	(2,262)

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

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- Increase DUI and traffic enforcement on midnight shift.
- Increase employee development through training.
- Initiate truck enforcement program.

Fiscal Year 2017-18 Goals and Accomplishments

- Training and certification of newer officers in various fields of expertise for future positions.

Goal Achieved: Over the course of 2017-18 several Officers attended training courses providing them with certifications necessary for positions such as Evidence Technician and Investigations. In addition, several Officers were sent to Acting Patrol Officer In Charge Class, to prepare them for potential supervisory roles.

- Increase Bicycle Patrol assignments.

Goal Achieved: During the fiscal year we were able to deploy two bicycle units at the Spring Fling 5K event, as well as at Gower Elementary School's Summer Safety Assembly.

- Increase patrol officer relationships with businesses through foot patrols.

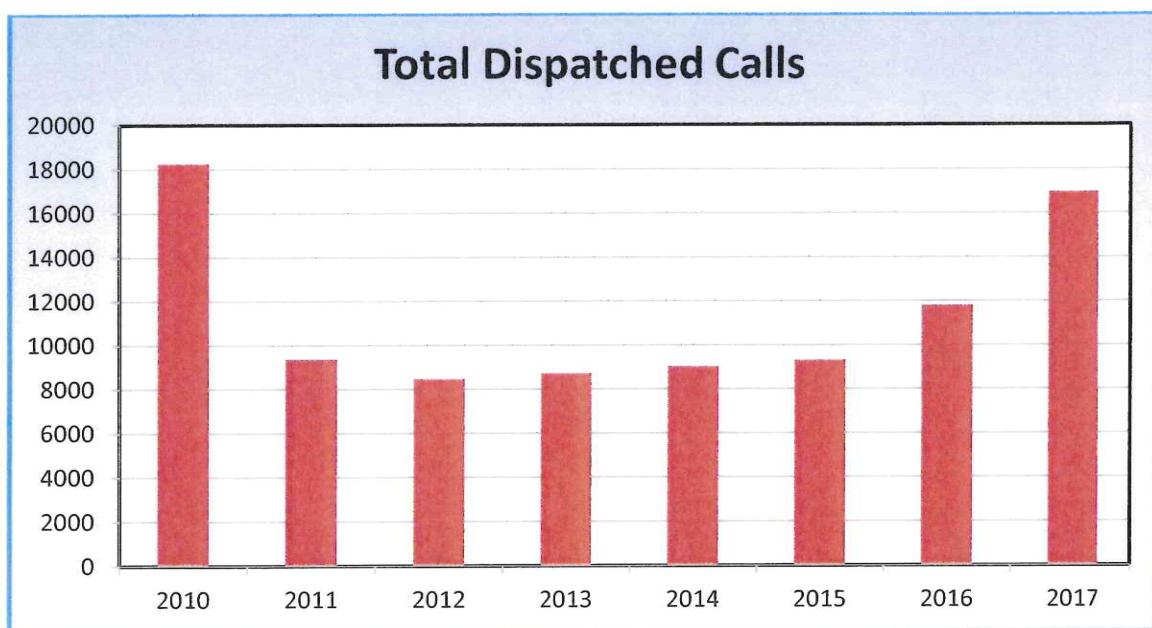
Goal Achieved: In 2016-17 there were approximately 1,080 business checks and foot patrols conducted by the Officers, which increased to 1,514 in 2017-18.

Police Department

Performance Measures

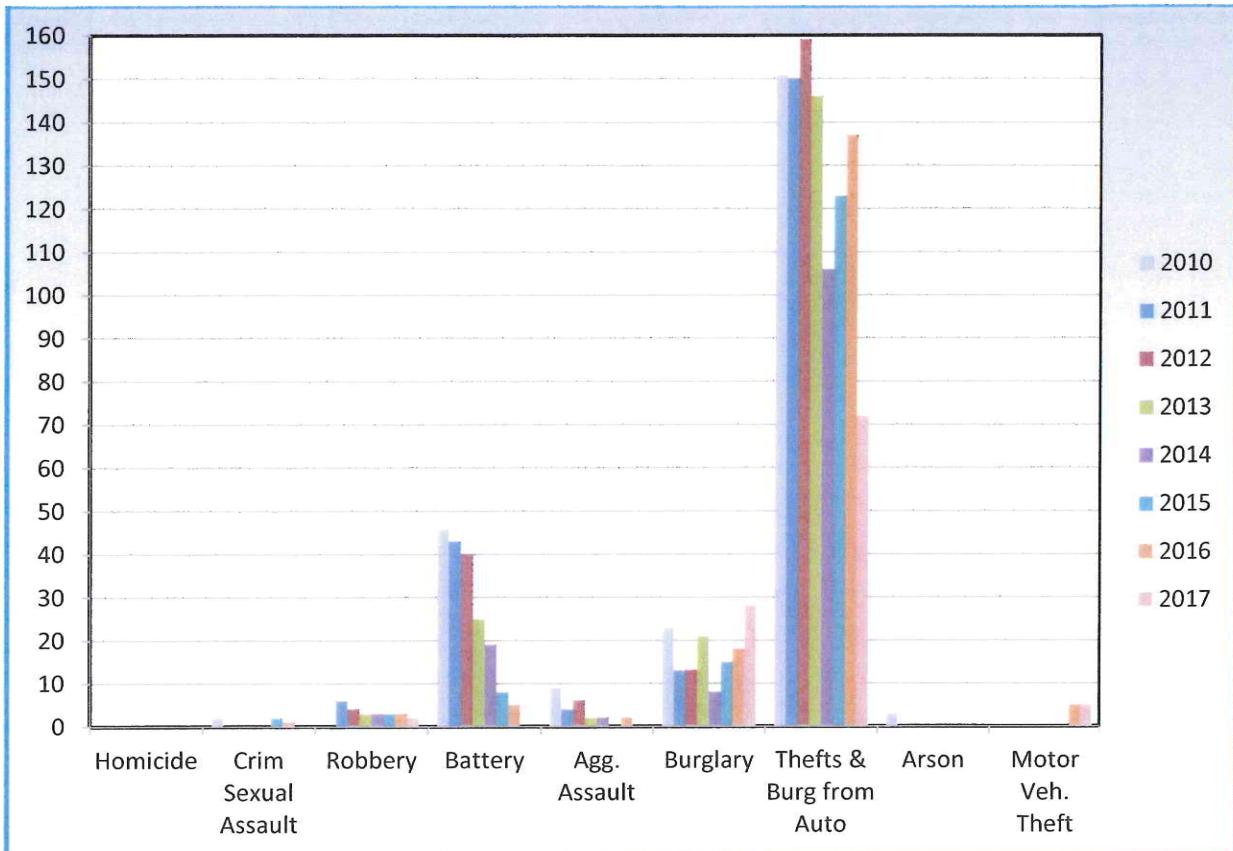
The Willowbrook Police Department provides professional, effective, and commendable services to the residents and visitors of the Village of Willowbrook. The Department's high quality employee service and dedication meets the many new challenges that have afforded themselves to the Department and the 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:



The Village began using a new dispatching agency, DuCOMM, as of May 1, 2016; formerly the Village used Southwest Central Dispatch. The figures above include calls for traffic accidents, animal control and other minor incidents. Criminal incidents for criminal activity, such as burglaries, are also included. 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.

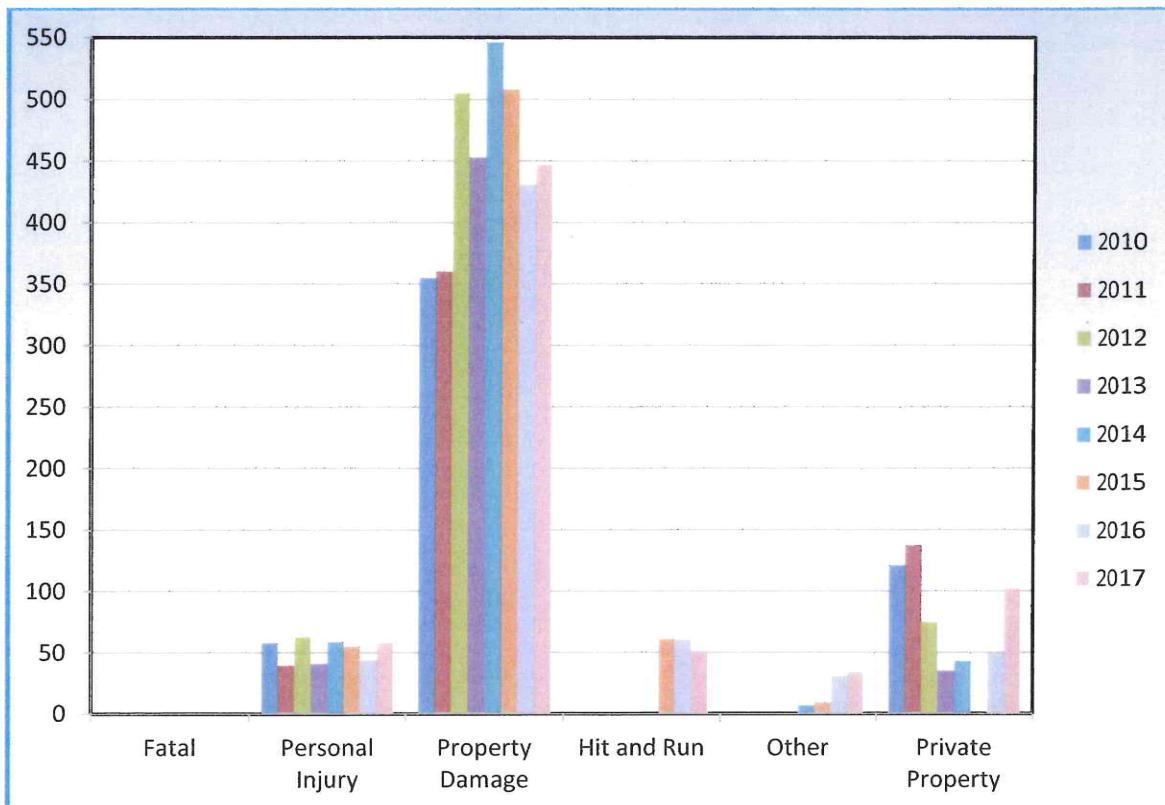
Index Crime Comparison



Year:	2010	2011	2012	2013	2014	2015	2016	2017
Homicide	0	0	0	0	0	0	0	0
Criminal Sexual Assault	2	0	0	0	0	2	1	0
Robbery	0	6	4	3	3	3	3	2
Battery	46	43	40	25	19	8	5	n/a
Aggravated Assault	9	4	6	2	2	0	2	0
Burglary	23	13	13	21	8	15	18	28
Thefts & Burg from Auto	151	150	159	146	106	123	137	72
Arson	3	0	0	0	0	0	0	0
Motor Vehicle Theft	0	0	0	0	0	0	5	5
TOTAL	234	216	222	197	138	151	171	107

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 2017, there were 10 more burglaries, however the thefts from automobiles dropped significantly due to in part to increased visibility of patrol cars and also community awareness efforts.

Traffic Accident Summary



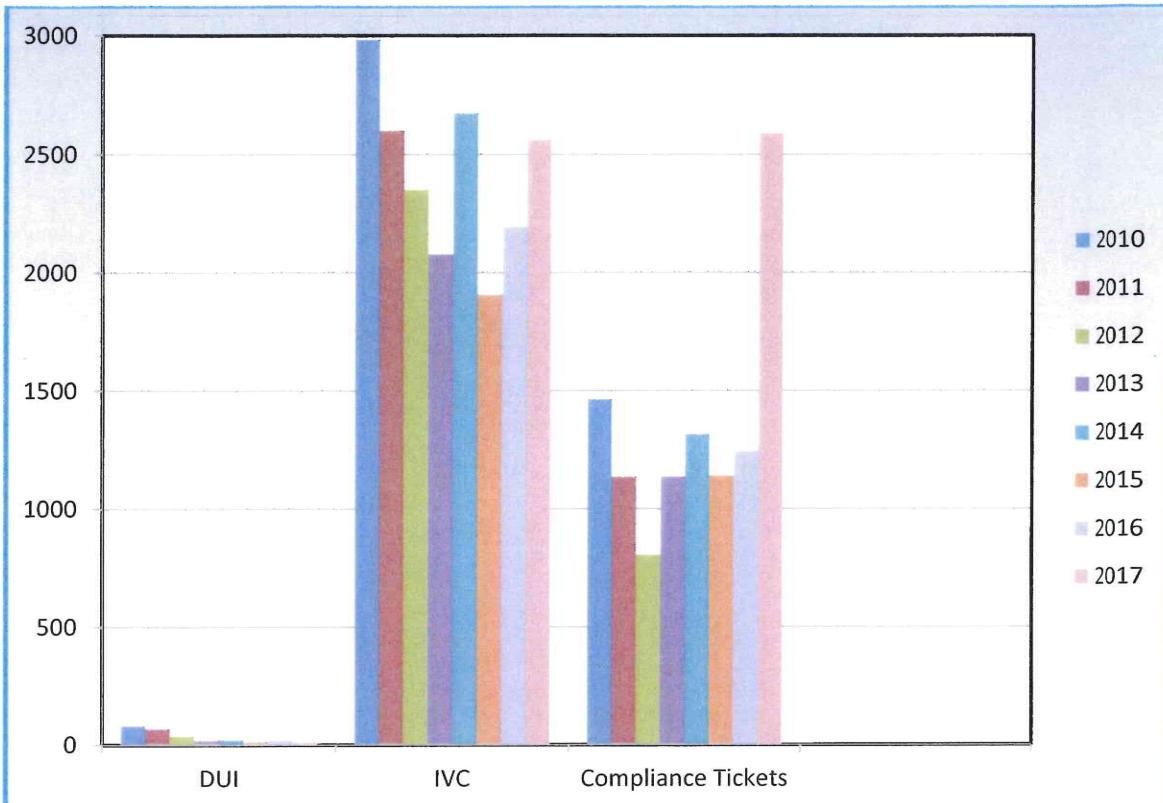
Year:	2010	2011	2012	2013	2014	2015	2016	2017
Fatal	1	0	0	0	0	1	0	0
Personal Injury	58	39	63	41	59	55	44	58
Property Damage	355	360	505	453	546	508	431	447
Hit and Run	n/r	n/r	n/r	n/r	n/r	61	61	51
Other	n/r	n/r	n/r	n/r	7	9	31	34
Private Property	121	137	75	35	43	n/r	49	102
TOTAL	535	536	643	529	655	634	616	692

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 increased in 2017 after decreasing two years in a row. The increase is attributed to private property crashes that occurred within the parking areas of the business district. The continual presence of marked patrol vehicles along the roadways deters poor driving habits and increases safety awareness and defensive driving habits.

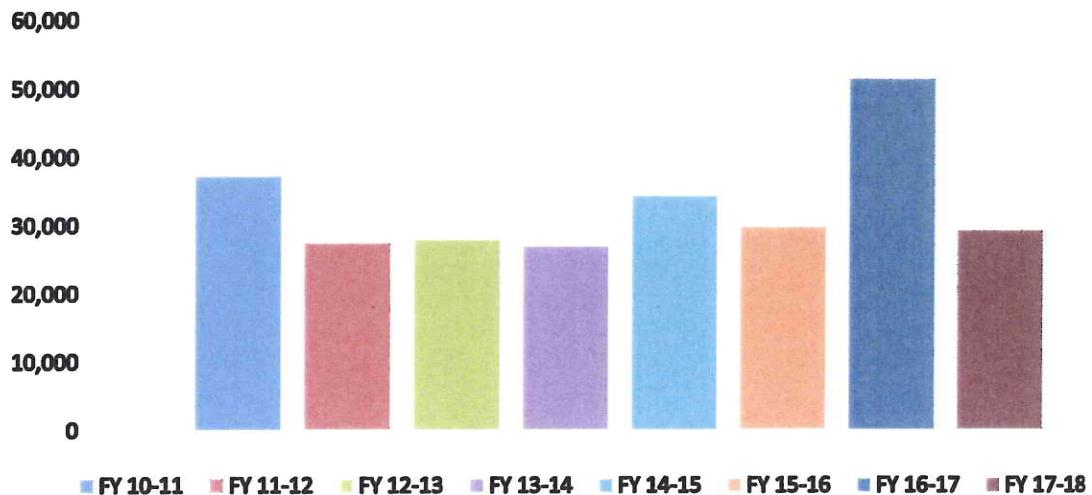
Traffic Enforcement Summary



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.

The Willowbrook Police Department is dedicated to reducing the number of traffic fatalities and injuries through traffic enforcement. These efforts focus on the major contributors of accidents, which include the following: seat belt usage, speeding, impaired motorists (DUI), and distracted driving.

Traffic Fine Revenue



From a revenue perspective, the effect was felt in the fines revenue line item (General Fund) which experienced an increase of approximately 73% from FY 2016 to FY 2017. This generally corresponds to the 49% increase in tickets issued in 2017 (although that is measured on a calendar year, not a fiscal year).

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.

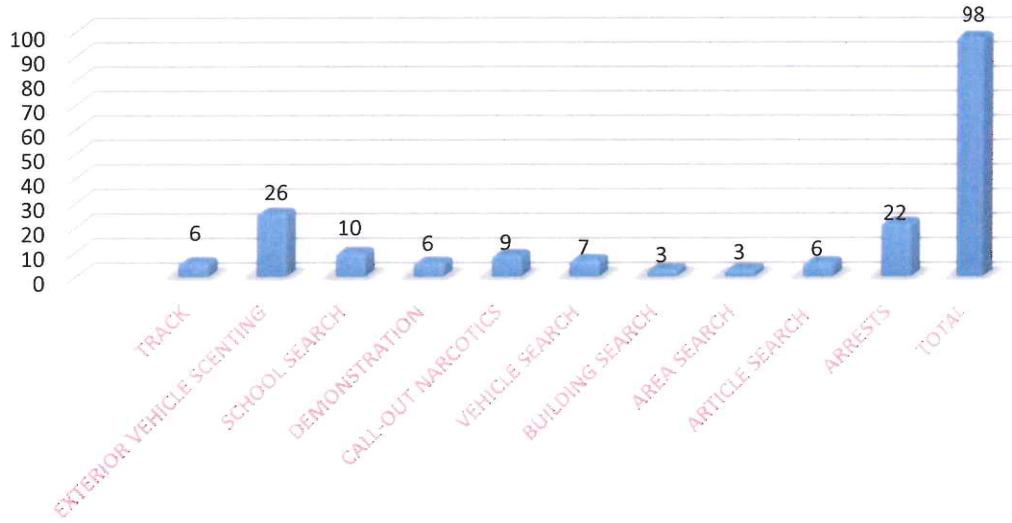


2017 Canine Deployments by Month



The charts above and below demonstrate the utilization of Artos by month and by type of activity requested and provide a mechanism by which to judge the success of the canine program.

2017 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 the Chief, in conjunction with the crime prevention programs.

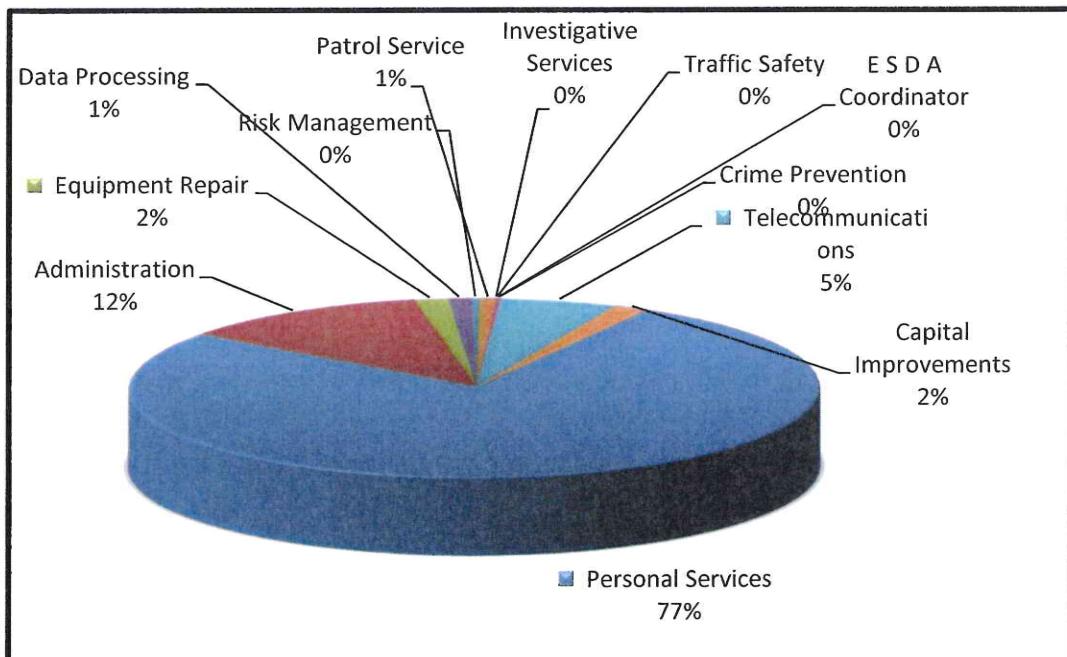


The tracking of the above data and other programs assist the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

Police Department Budget Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>
400	Personal Services	\$ 4,111,687	\$ 4,024,351
630	Administration	598,996	618,889
630	Equipment Repair	78,300	85,250
640	Data Processing	32,291	57,123
645	Risk Management	12,500	20,000
650	Patrol Service	169,800	39,793
655	Investigative Services	1,000	1,000
660	Traffic Safety	5,200	5,300
665	E S D A Coordinator	550	500
670	Crime Prevention	5,500	6,000
675	Telecommunications	273,721	289,421
680	Capital Improvements	46,000	85,627
<hr/>			
Total		<u>\$ 5,335,545</u>	<u>\$ 5,233,254</u>

Percent Difference -1.92%



BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 30 - POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	40,338	40,338	38,934	(3.48)	(1,404)
01-30-400-151	IMRF	46,839	36,635	27,180	(41.97)	(19,659)
01-30-400-161	SOCIAL SECURITY	21,353	21,353	13,169	(38.33)	(8,184)
01-30-400-171	SUI - UNEMPLOYMENT	2,059	2,059	1,914	(7.04)	(145)
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,260,546	2,181,311	2,210,724	(2.20)	(49,822)
01-30-630-102	OVERTIME	285,000	285,000	250,000	(12.28)	(35,000)
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	12,000	12,000		
01-30-630-104	PART TIME - CLERICAL	26,000	15,074	20,000	(23.08)	(6,000)
01-30-630-106	ACCREDITATION MANAGER	16,000	9,000	8,000	(50.00)	(8,000)
01-30-630-126	SALARIES - CLERICAL	169,581	169,581	175,396	3.43	5,815
01-30-630-127	OVERTIME - CLERICAL	9,000	9,000	9,000		
01-30-630-131	PERSONNEL RECRUITMENT	1,500		1,500		
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	350,108	350,108	385,450	10.09	35,342
01-30-630-155	POLICE PENSION	871,363	871,363	871,084	(0.03)	(279)
PERSONAL SERVICES		4,111,687	4,002,822	4,024,351	(2.12)	(87,336)
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	28,000	24,500	27,000	(3.57)	(1,000)
01-30-630-202	ACCREDITATION	15,000	17,000	6,000	(60.00)	(9,000)
01-30-630-228	MAINTENANCE - BUILDINGS - HVAC			2,386		2,386
01-30-630-235	NICOR GAS (7760 QUINCY)			2,500		2,500
01-30-630-238	FIAT	3,500	3,500	3,500		
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	12,000	12,000		
01-30-630-242	DUPAGE CHILDREN'S CENTER	3,000	3,000	3,000		
01-30-630-245	FIRING RANGE	2,000	2,000	2,500	25.00	500
01-30-630-246	RED LIGHT - ADJUDICATOR	7,000	7,000	6,000	(14.29)	(1,000)
01-30-630-247	RED LIGHT - CAMERA FEES	269,700	269,700	275,000	1.97	5,300
01-30-630-248	RED LIGHT - COM ED	2,400	2,400	2,000	(16.67)	(400)
01-30-630-249	RED LIGHT - MISC FEE	14,000	20,000	22,000	57.14	8,000
01-30-630-250	SANITARY (7760 QUINCY)			350		350
01-30-630-301	OFFICE SUPPLIES	6,600	6,600	7,000	6.06	400
01-30-630-302	PRINTING & PUBLISHING	5,450	5,450	6,000	10.09	550
01-30-630-303	FUEL/MILEAGE/WASH	72,000	52,500	65,000	(9.72)	(7,000)
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	27,000	20,000	30,207	11.88	3,207
01-30-630-305	TUITION REIMBURSEMENT	3,000	2,250	3,000		
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	15,000	15,000	15,000		
01-30-630-308	CADET PROGRAM	4,000	1,500	4,000		
01-30-630-311	POSTAGE & METER RENT	4,000	4,000	4,000		
01-30-630-315	COPY SERVICE	4,000	4,000	4,000		
01-30-630-331	OPERATING SUPPLIES	2,000	2,000	3,500	75.00	1,500
01-30-630-345	UNIFORMS	30,000	32,000	31,100	3.67	1,100
01-30-630-346	AMMUNITION	12,000	12,000	18,000	50.00	6,000
01-30-630-401	OPERATING EQUIPMENT	56,846	20,000	24,000	(57.78)	(32,846)
01-30-630-402	BODY CAMERAS			33,846		33,846
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	500	500	6,000	1,100.00	5,500
ADMINISTRATION		598,996	538,900	618,889	3.32	19,893
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	9,429	9,000	7,750	(17.81)	(1,679)
01-30-640-225	INTERNET/WEBSITE HOSTING	1,130	1,247	1,968	74.16	838
01-30-640-263	EDP LICENSES	15,732	15,482	28,405	80.56	12,673
01-30-640-267	DOCUMENT STORAGE/SCANNING	6,000	25,465	19,000	216.67	13,000
DATA PROCESSING		32,291	51,194	57,123	76.90	24,832
CAPITAL IMPROVEMENTS						
01-30-635-288	BUILDING CONSTR & REMODEL		4,000	6,460		6,460
01-30-680-625	NEW VEHICLES	46,000	45,793	79,167	72.10	33,167
CAPITAL IMPROVEMENTS		46,000	49,793	85,627	86.15	39,627
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	12,500	12,500	20,000	60.00	7,500
01-30-645-274	OTHER CLAIMS		1,000			
RISK MANAGEMENT		12,500	13,500	20,000	60.00	7,500
EQUIPMENT REPAIR						
01-30-630-409	MAINTENANCE - VEHICLES	72,000	56,500	70,000	(2.78)	(2,000)
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	6,300	2,000	15,250	142.06	8,950
EQUIPMENT REPAIR		78,300	58,500	85,250	8.88	6,950

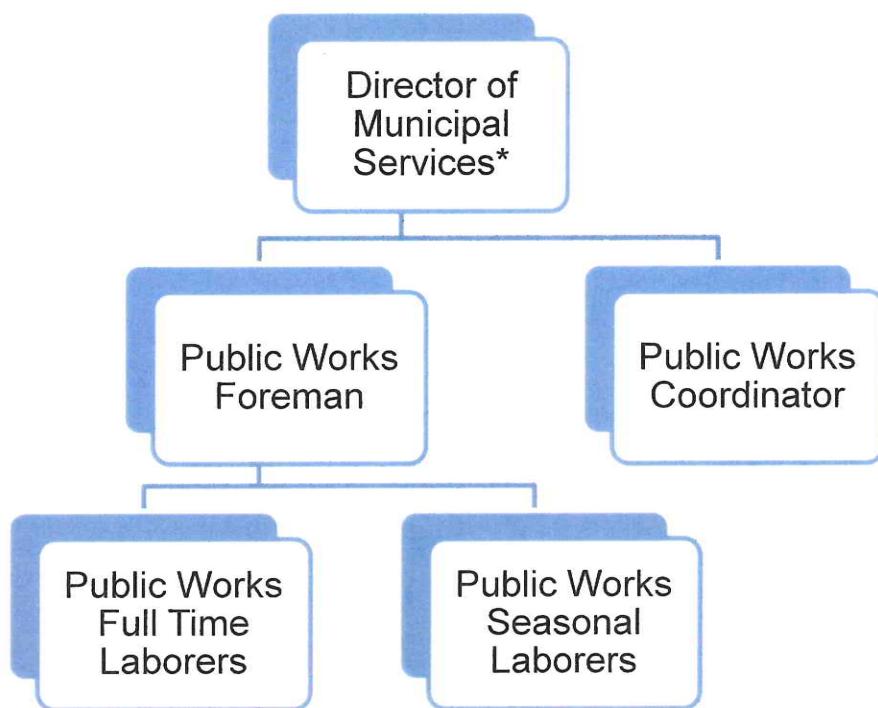
BUDGET REPORT FOR WILLOWBROOK

GENERAL FUND DETAIL

FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
PATROL						
01-30-650-268	ANIMAL CONTROL	800	800	800		
01-30-650-340	K-9 PROGRAM		1,500	4,200		4,200
01-30-650-343	JAIL SUPPLIES	1,000	1,000	1,500	50.00	500
01-30-650-345	UNIFORMS		86			
01-30-650-348	DRUG FORFEITURE EXP - STATE		1,686	33,293		33,293
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL	15,000	15,144		(100.00)	(15,000)
01-30-650-350	NARCINT EXPENDITURE	153,000	89,476		(100.00)	(153,000)
PATROL		169,800	109,692	39,793	(76.56)	(130,007)
INVESTIGATIVE						
01-30-655-339	CONFIDENTIAL FUNDS	1,000	1,000	1,000		
INVESTIGATIVE		1,000	1,000	1,000		
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,200	5,148	5,300	1.92	100
TRAFFIC SAFETY		5,200	5,148	5,300	1.92	100
ESDA COORDINATOR						
01-30-665-263	SIREN MAINTENANCE	550		500	(9.09)	(50)
ESDA COORDINATOR		550		500	(9.09)	(50)
CRIME PREVENTION						
01-30-670-302	PRINTING & PUBLISHING	1,000	500	1,000		
01-30-670-331	COMMODITIES	4,500	4,500	5,000	11.11	500
CRIME PREVENTION		5,500	5,000	6,000	9.09	500
TELECOMMUNICATIONS						
01-30-675-235	RADIO DISPATCHING	273,721	273,721	289,421	5.74	15,700
TELECOMMUNICATIONS		273,721	273,721	289,421	5.74	15,700
Totals for dept 30 - POLICE DEPARTMENT		5,335,545	5,109,270	5,233,254	{1.92}	{102,291}

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

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- 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. No major street projects are contemplated for FY 2018-19.
- Continue to outsource roadwork and other public service projects to minimize staffing levels and thus control salaries and benefits as well as keeping capital outlays for equipment as low as possible.

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

- 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 with existing reserves. The project concluded during FY 2017-18.

Performance Measure: EAB Tree Replacement

	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual	FY 2013-14 Actual
# Trees Replaced	174	211	246	200	n/a

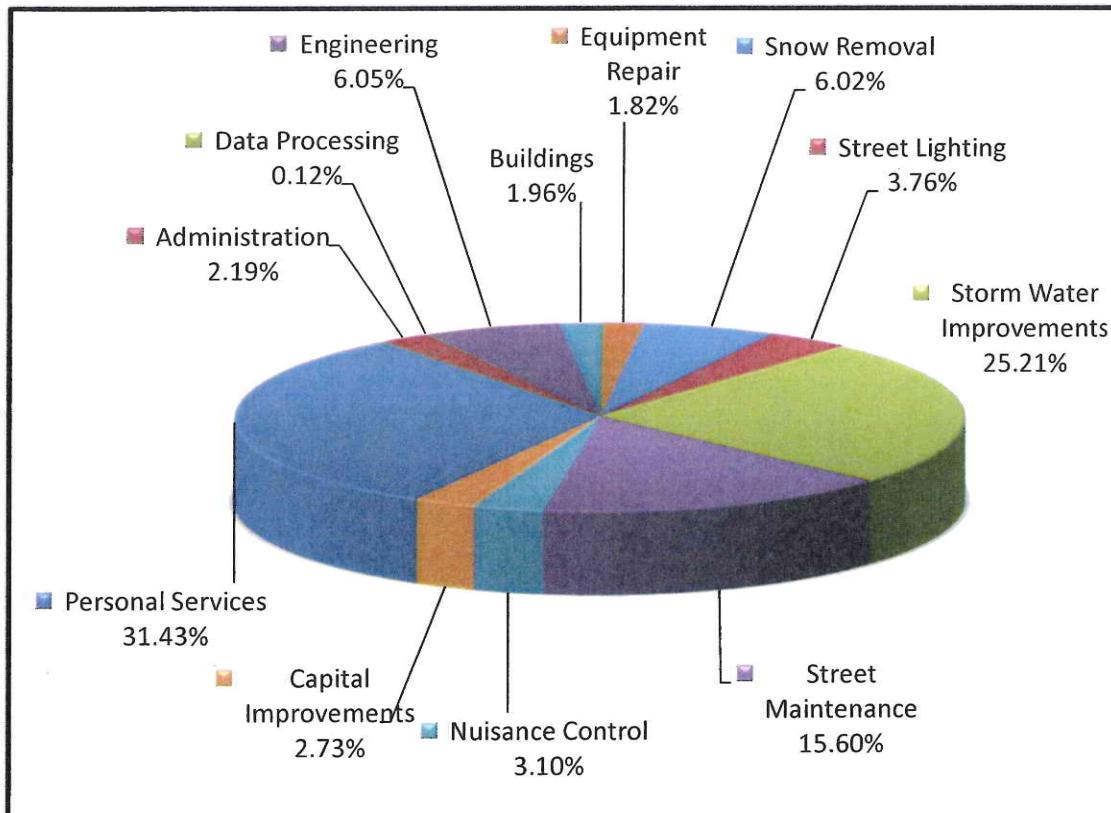
n/a – not available

- 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.
- 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. \$33,100 has been budgeted this year for this program.

- 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 in FY 2017-18 and has been increased again this year to \$140,000 to continue the Village's diligent efforts towards sidewalk replacement, rural ditching/culvert maintenance, correcting snowplow damage and other related projects.
- 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.
- 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.

Public Works Budget Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	FY 2017-18		FY 2018-19	
		Budget	Budget	Budget	Budget
400	Personal Services	\$ 332,914	\$ 345,394		
710	Administration	25,250	24,100		
715	Data Processing	2,423	1,373		
720	Engineering	88,000	66,500		
725	Buildings	20,600	21,486		
735	Equipment Repair	29,000	20,000		
740	Snow Removal	66,200	66,200		
745	Street Lighting	45,140	41,340		
750	Storm Water Improvements	303,420	277,000		
755	Street Maintenance	166,834	171,400		
760	Nuisance Control	33,100	34,100		
765	Capital Improvements	<u>109,089</u>	<u>30,000</u>		
	Total	<u>\$ 1,221,970</u>	<u>\$ 1,098,893</u>		
	Percent Difference				-10.07%



BUDGET REPORT FOR WILLOWBROOK

GENERAL FUND DETAIL

FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 35 - PUBLIC WORKS DEPARTMENT						
PERSONAL SERVICES						
01-35-400-147	MEDICARE	3,644	3,644	3,720	2.09	76
01-35-400-151	IMRF	34,717	34,717	33,394	(3.81)	(1,323)
01-35-400-161	SOCIAL SECURITY	14,229	14,229	14,486	1.81	257
01-35-400-171	SUI - UNEMPLOYMENT	178	281	170	(4.49)	(8)
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	171,962	171,962	179,096	4.15	7,134
01-35-710-102	OVERTIME	25,000	35,000	22,500	(10.00)	(2,500)
01-35-710-103	PART TIME - LABOR	30,000	30,000	30,000		
01-35-710-126	SALARIES - CLERICAL	24,348	24,348	24,957	2.50	609
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	28,836	33,231	37,071	28.56	8,235
PERSONAL SERVICES		332,914	347,412	345,394	3.75	12,480
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,100	2,500	2,500	19.05	400
01-35-710-301	OFFICE SUPPLIES	500	500	500		
01-35-710-302	PRINTING & PUBLISHING	1,000	500	500	(50.00)	(500)
01-35-710-303	FUEL/MILEAGE/WASH	8,000	7,000	7,500	(6.25)	(500)
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	1,500	2,000		
01-35-710-306	REIMB PERSONNEL EXPENSES	300	300	300		
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	350	396	300	(14.29)	(50)
01-35-710-311	POSTAGE & METER RENT	1,500	1,500	1,500		
01-35-710-345	UNIFORMS	6,000	5,000	5,000	(16.67)	(1,000)
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	3,000	3,000	3,500	16.67	500
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
ADMINISTRATION		25,250	22,696	24,100	(4.55)	(1,150)
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE	1,048	288		(100.00)	(1,048)
01-35-715-225	INTERNET/WEBSITE HOSTING	1,375	1,373	1,373	(0.15)	(2)
01-35-715-263	EDP LICENSES		256			
DATA PROCESSING		2,423	1,917	1,373	(43.33)	(1,050)
CAPITAL IMPROVEMENTS						
01-35-765-685	STREET IMPROVEMENTS	109,089	103,800	30,000	(72.50)	(79,089)
CAPITAL IMPROVEMENTS		109,089	103,800	30,000	(72.50)	(79,089)
BUILDINGS						
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS	5,000			(100.00)	(5,000)
01-35-725-413	MAINTENANCE - GARAGE	3,000	10,000	6,000	100.00	3,000
01-35-725-414	MAINTENANCE - SALT BINS	500	3,000	2,500	400.00	2,000
01-35-725-415	NICOR GAS	2,000	2,000	2,000		
01-35-725-417	SANITARY USER CHARGE	100	100	100		
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	10,000	10,886	8.86	886
BUILDINGS		20,600	25,100	21,486	4.30	886
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	86,500	86,500	65,000	(24.86)	(21,500)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500	1,500	1,500		
ENGINEERING		88,000	88,000	66,500	(24.43)	(21,500)
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	25,000	20,000	20,000	(20.00)	(5,000)
01-35-735-411	MAINTENANCE - EQUIPMENT	4,000	3,000		(100.00)	(4,000)
EQUIPMENT REPAIR		29,000	23,000	20,000	(31.03)	(9,000)
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	60,000	73,330	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	79,530	66,200		
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	19,140	19,140	19,140		
01-35-745-223	MAINTENANCE - STREET LIGHTS	20,000	15,646	15,000	(25.00)	(5,000)
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	6,000	6,414	7,200	20.00	1,200
STREET LIGHTING		45,140	41,200	41,340	(8.42)	(3,800)
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	15,000	15,000	15,000		
01-35-750-289	SITE IMPROVEMENTS	20,000	20,000	20,000		

BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
01-35-750-290	EQUIPMENT RENTAL	3,500	3,500	3,500		
01-35-750-328	STREET & ROW MAINTENANCE	120,000	140,000	140,000	16.67	20,000
01-35-750-329	MAINTENANCE - SAW MILL CREEK	2,500	3,500	3,500	40.00	1,000
01-35-750-338	TREE MAINTENANCE	107,420	220,000	55,000	(48.80)	(52,420)
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENANCE	35,000	50,000	40,000	14.29	5,000
	STORM WATER IMPROVEMENTS	303,420	452,000	277,000	(8.71)	(26,420)
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	1,250	1,250	1,250		
01-35-755-281	ROUTE 83 BEAUTIFICATION	50,000	50,000	52,500	5.00	2,500
01-35-755-282	REIMB EXP - CONSTRUCTION	500	500	500		
01-35-755-283	REIMB EXP - OTHER	1,500	3,500	2,500	66.67	1,000
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000	19,400	20,000		
01-35-755-290	EQUIPMENT RENTAL	750	750	750		
01-35-755-328	STREET & ROW MAINTENANCE OTHER	29,375	25,000	25,000	(14.89)	(4,375)
01-35-755-331	OPERATING SUPPLIES	50,000	50,000	55,000	10.00	5,000
01-35-755-332	J.U.L.I.E.	2,459	3,388	2,400	(2.40)	(59)
01-35-755-333	ROAD SIGNS	9,500	9,500	10,000	5.26	500
01-35-755-401	OPERATING EQUIPMENT	1,500	1,500	1,500		
	STREET MAINTENANCE	166,834	164,788	171,400	2.74	4,566
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000	1,000	1,000		
01-35-760-259	MOSQUITO ABATEMENT	32,100	32,039	33,100	3.12	1,000
	NUISANCE CONTROL	33,100	33,039	34,100	3.02	1,000
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		1,221,970	1,382,482	1,098,893	(10.07)	(123,077)

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

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

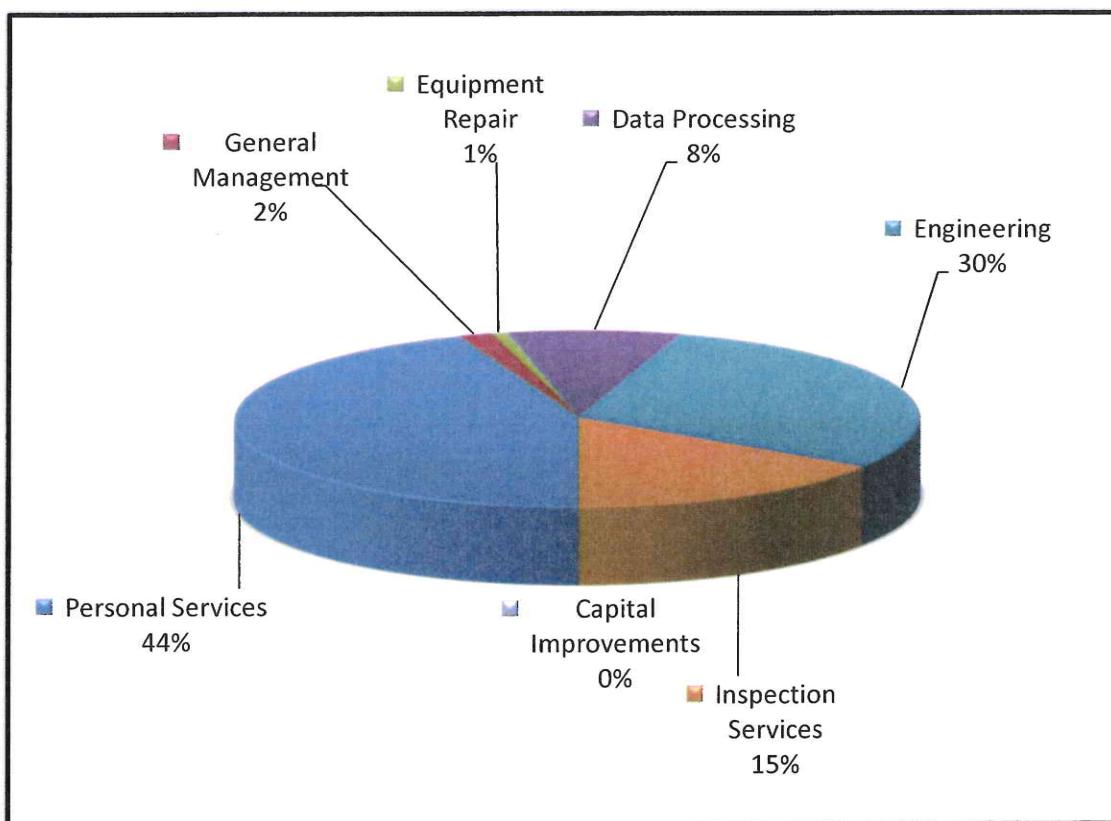
- Continue to identify processes that will enable work to be completed more efficiently as development activity remains high, and the need to keep up with incoming work is a necessity. Cross-training with public works employees will be explored, particularly to assist in the completion of field construction inspections.
- 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. T.P.I. is utilized as an outside contractor to assist with inspections.
- Utilize a third-party consultant to assist with building permit processing rather than hiring a temporary secretary. T.P.I. was utilized as an outside contractor to on a temporary basis to process building permits while the secretary position was vacant.

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

- 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. BS & A, the Village's software provider, was brought out to conduct two days of training to the building and planning department staff.
- 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).
- Continue to encourage participation of the building inspector in Village development projects and attendance at plan commission meetings.

Building & Zoning Budget Fiscal Year 2018-19

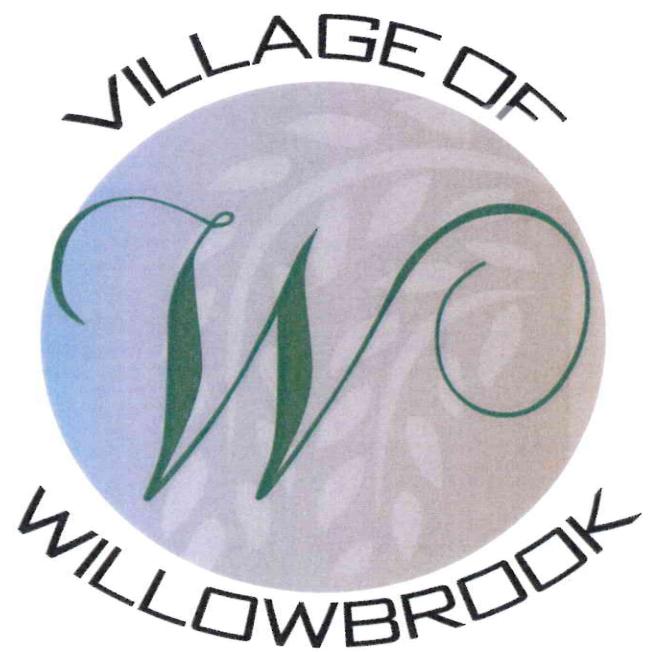
<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
		<u>Budget</u>		<u>Budget</u>	
400	Personal Services	\$ 180,943		\$ 170,164	
810	General Management	5,650		6,050	
810	Equipment Repair	2,565		3,000	
815	Data Processing	8,686		31,700	
820	Engineering	84,000		114,000	
830	Inspection Services	54,000		59,500	
835	Capital Improvements	-		-	
Total		<u>\$ 335,844</u>		<u>\$ 384,414</u>	
Percent Difference					
14.46%					



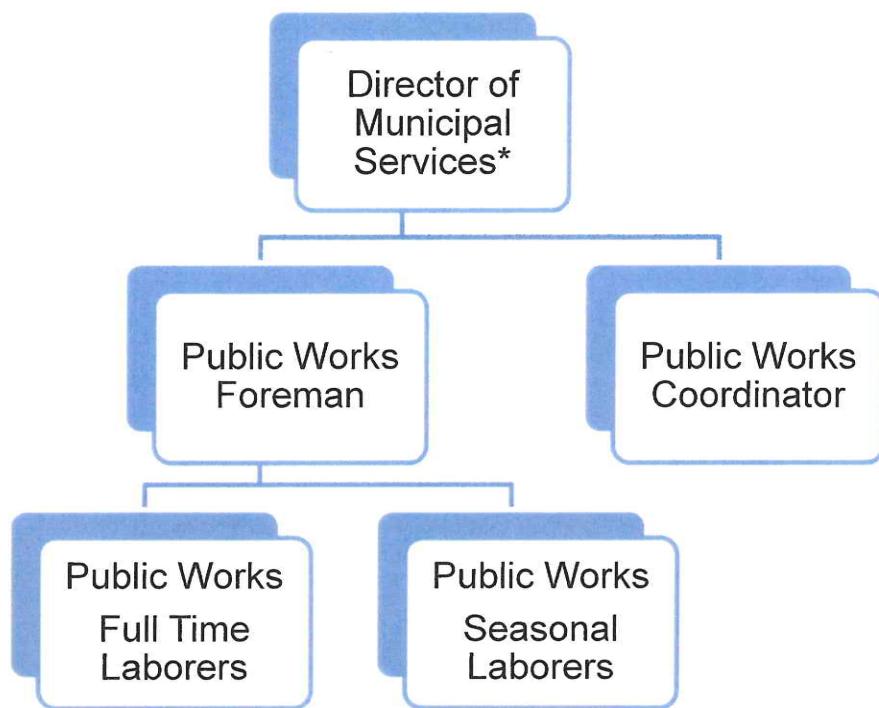
BUDGET REPORT FOR WILLOWBROOK
 GENERAL FUND DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 40 - BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,783	1,783	1,660	(6.90)	(123)
01-40-400-151	IMRF	19,288	19,288	16,870	(12.54)	(2,418)
01-40-400-161	SOCIAL SECURITY	7,623	7,623	7,096	(6.91)	(527)
01-40-400-171	SUI - UNEMPLOYMENT	107	107	102	(4.67)	(5)
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	75,355	75,355	77,665	3.07	2,310
01-40-810-102	OVERTIME	18,000	13,000	15,000	(16.67)	(3,000)
01-40-810-126	SALARIES - CLERICAL	29,598	29,598	21,788	(26.39)	(7,810)
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	29,189	29,189	29,983	2.72	794
PERSONAL SERVICES		180,943	175,943	170,164	(5.96)	(10,779)
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	1,000	1,000	1,000		
01-40-810-301	OFFICE SUPPLIES	1,000	1,000	1,000		
01-40-810-302	PRINTING & PUBLISHING	750	750	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,000	774	1,000		
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,060	1,000		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500	1,070	500		
01-40-810-311	POSTAGE & METER RENT	400	400	400		
01-40-810-345	UNIFORMS		315	400		400
GENERAL MANAGEMENT		5,650	6,369	6,050	7.08	400
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE	786			(100.00)	(786)
01-40-815-263	EDP LICENSES		192			
01-40-815-267	DOCUMENT STORAGE/SCANNING	5,300	5,300	9,100	71.70	3,800
01-40-815-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-40-815-306	CONSULTING SERVICES		70,000	20,000		20,000
DATA PROCESSING		8,686	75,492	31,700	264.96	23,014
ENGINEERING						
01-40-820-245	FEES - ENGINEERING	2,500	3,500	3,500	40.00	1,000
01-40-820-246	FEES - DRAINAGE ENGINEER	6,000	27,977	10,000	66.67	4,000
01-40-820-247	REIMB EXP - ENGINEERING	500	500	500		
01-40-820-254	PLAN REVIEW - ENGINEER	5,000	5,440	5,000		
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000	6,761	5,000		
01-40-820-258	PLAN REVIEW - BUILDING CODE	50,000	117,526	75,000	50.00	25,000
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	15,000	16,143	15,000		
ENGINEERING		84,000	177,847	114,000	35.71	30,000
EQUIPMENT REPAIR						
01-40-810-401	OPERATING EQUIPMENT	565	500	500	(11.50)	(65)
01-40-810-409	MAINTENANCE - VEHICLES	2,000	2,000	2,500	25.00	500
EQUIPMENT REPAIR		2,565	2,500	3,000	16.96	435
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	35,000	41,651	40,000	14.29	5,000
01-40-830-115	PLUMBING INSPECTION	7,000	8,280	7,500	7.14	500
01-40-830-117	ELEVATOR INSPECTION	8,000	8,000	8,000		
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000	4,000	4,000		
INSPECTION		54,000	61,931	59,500	10.19	5,500
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		335,844	500,082	384,414	14.46	48,570

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

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- The Village has recently completed several large water capital improvement projects planned in FY 2017-18, which were expensed in the Water Capital Improvement Fund. The Village has a plan in place to fund water capital projects via annual transfers from the Water Fund; the FY 2018-19 transfer is \$400,000. 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.
- 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 repainting of the Village's standpipe that occurred in FY 2016-17. In FY 2017-18, the Village began making payments on the 20-year IEPA loan, which bears interest at 1.86%. \$54,448 has been budgeted for this year's payments.
- 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. \$67,023 is budgeted for the Water Fund's share.

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

- 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 \$1,729,000. 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. The Village monitors the gallons purchased and the cost per gallon to determine 1) the water cost to budget for and 2) the usage of the distribution system.

Performance Measure: Gallons of Water Purchased

	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual
# gallons purchased	335,174,000	339,151,000	347,861,000	345,200,000
Cost/gallon purchased	\$4.88	\$4.80	\$4.68 eff. 1/1/16	\$3.97 eff. 1/1/15

- Design and publish the Annual Water Quality Report and mail to all water consumers prior to July 1, as required by the USEPA. This work will be outsourced to a specialized publication company familiar with the EPA CCR notice requirements.
- Replace obsolete Traverse City brand fire hydrants with new East Jordan models as part of the replacement program; ultimately all obsolete hydrants will be replaced.

Performance Measure: Hydrant Replacement Program

	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual
# hydrants replaced	1	9	4	6

- 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).

Performance Measure: Miles of Water Distribution System Replaced

	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual
Miles replaced	N/A	N/A	N/A	N/A

N/A – not available, a mechanism to track this data is currently being investigated.

- Provide sufficient training on the Village water system to assist in having two (2) of the four (4) 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.

WATER FUND

FINANCIAL SUMMARY FY 2018-19

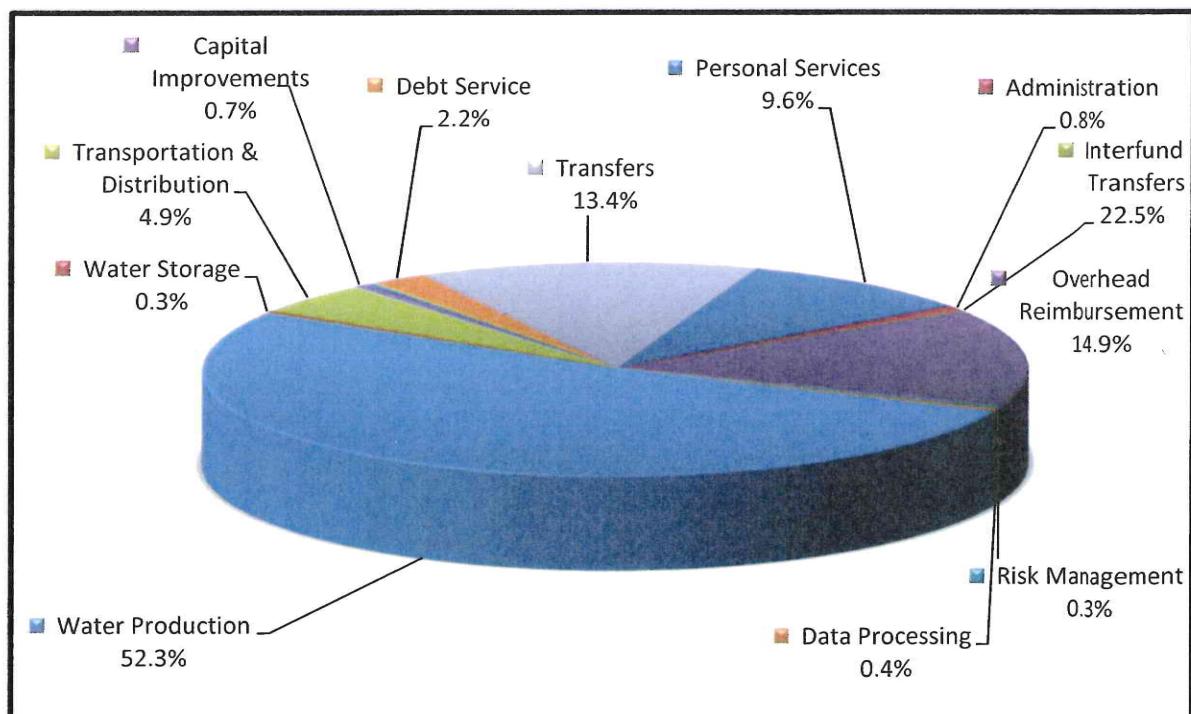
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Total Net Assets, Beginning	\$ 4,763,485	\$ 5,365,222	\$ 5,030,836	\$ 5,108,841	\$ 5,335,065	\$ 5,475,658	\$ 5,533,850	\$ 5,506,838
Revenues	3,377,260	3,560,900	3,629,255	3,569,300	3,564,500	3,564,500	3,564,500	3,564,500
% change				0.24%	-0.13%	0.00%	0.00%	0.00%
Operating Expenses	3,263,737	2,880,968	2,639,039	2,886,475	2,966,136	3,049,004	3,134,666	3,222,206
Capital Expenses	-	10,000	464,866	10,000	10,300	10,609	10,927	11,255
Net Transfers (In)/Out	(153,828)	447,345	447,345	446,601	447,471	446,695	445,918	446,772
Total Expenses/Transfers (In)/Out	3,109,909	3,338,313	3,551,250	3,343,076	3,423,907	3,506,308	3,591,512	3,680,233
% change				0.14%	2.42%	2.41%	2.43%	2.47%
Net Surplus (Deficit)	267,351	222,587	78,005	226,224	140,593	58,192	(27,012)	(115,733)
Total Net Assets, Ending	\$ 5,030,836	\$ 5,587,809	\$ 5,108,841	\$ 5,335,065	\$ 5,475,658	\$ 5,533,850	\$ 5,506,838	\$ 5,391,105
Cost Per Day to Operate Fund	\$ 8,942	\$ 8,483	\$ 7,949	\$ 8,627	\$ 8,845	\$ 9,072	\$ 9,307	\$ 9,547
Working Capital	2,000,152	2,084,798	1,815,744	1,779,555	1,657,735	1,453,514	1,164,089	785,943
Days Operating Expense (Goal = 90)	224	246	228	206	187	160	125	82

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

Water Fund Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>	<u>FY 2018-19</u>
		<u>Budget</u>	<u>Budget</u>
400	Personal Services	\$ 315,834	\$ 319,409
401	Administration	29,800	28,400
405	Engineering	3,000	2,500
410	Overhead Reimbursement	553,033	498,805
415	Risk Management	-	10,000
417	Data Processing	14,234	11,741
420	Water Production	1,727,100	1,747,500
425	Water Storage	10,000	9,000
430	Transportation & Distribution	139,000	162,750
435	Meters & Billing	13,000	21,500
440	Capital Improvements	10,000	10,000
449	Debt Service	75,967	74,870
900	Transfers	<u>447,345</u>	<u>446,601</u>
 Total	 Water Fund	 <u>\$ 3,338,313</u>	 <u>\$ 3,343,076</u>
	Percent Difference		0.14%



BUDGET REPORT FOR WILLOWBROOK

REVENUE & EXPENDITURE DETAIL

FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 50 - WATER DEPARTMENT						
PERSONAL SERVICES						
02-50-400-147	MEDICARE	3,400	3,400	3,352	(1.41)	(48)
02-50-400-151	IMRF	33,648	33,648	32,597	(3.12)	(1,051)
02-50-400-161	SOCIAL SECURITY	14,539	14,539	14,331	(1.43)	(208)
02-50-400-171	SUI - UNEMPLOYMENT	178	178	170	(4.49)	(8)
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	150,145	150,145	156,189	4.03	6,044
02-50-401-102	OVERTIME	40,000	40,000	40,000		
02-50-401-103	PART TIME - LABOR	20,000	10,000	10,000	(50.00)	(10,000)
02-50-401-126	SALARIES - CLERICAL	24,348	24,348	24,957	2.50	609
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	29,576	29,576	37,813	27.85	8,237
PERSONAL SERVICES		315,834	305,834	319,409	1.13	3,575
ADMINISTRATION						
02-50-401-201	PHONE - TELEPHONES	10,850	6,000	7,500	(30.88)	(3,350)
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000	1,000	1,000		
02-50-401-301	OFFICE SUPPLIES	1,500	750	750	(50.00)	(750)
02-50-401-302	PRINTING & PUBLISHING	4,000	4,000	4,000		
02-50-401-303	FUEL/MILEAGE/WASH	5,000	6,500	6,500	30.00	1,500
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,250	1,250	1,500	20.00	250
02-50-401-306	REIMB PERSONNEL EXPENSES	150	150	150		
02-50-401-307	FEES DUES SUBSCRIPTIONS	550	500	500	(9.09)	(50)
02-50-401-311	POSTAGE & METER RENT	5,000	6,000	6,000	20.00	1,000
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500	500	500		
ADMINISTRATION		29,800	26,650	28,400	(4.70)	(1,400)
ENGINEERING						
02-50-405-245	FEES - ENGINEERING	3,000	3,000	2,500	(16.67)	(500)
ENGINEERING		3,000	3,000	2,500	(16.67)	(500)
TRANSFERS OUT						
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	553,033	553,033	498,805	(9.81)	(54,228)
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEMEI	400,000	400,000	400,000		
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	47,345	47,345	46,601	(1.57)	(744)
TRANSFERS OUT		1,000,378	1,000,378	945,406	(5.50)	(54,972)
RISK MANAGEMENT						
02-50-415-273	SELF INSURANCE - DEDUCTIBLE			10,000		10,000
RISK MANAGEMENT				10,000		10,000
DATA PROCESSING						
02-50-417-212	EDP EQUIPMENT/SOFTWARE	1,571	3,638	2,800	78.23	1,229
02-50-417-263	EDP LICENSES	6,363	7,903	7,641	20.08	1,278
02-50-417-267	DOCUMENT STORAGE/SCANNING	5,000			(100.00)	(5,000)
02-50-417-305	EDP PERSONNEL TRAINING	1,300		1,300		
DATA PROCESSING		14,234	11,541	11,741	(17.51)	(2,493)
WATER PRODUCTION						
02-50-420-206	ENERGY - ELECTRIC PUMP	12,000	13,000	12,000		
02-50-420-294	LANDSCAPING - WELLS 1 & 3	500	500	500		
02-50-420-297	LANDSCAPING - STANDPIPE	1,500	1,000	1,000	(33.33)	(500)
02-50-420-361	CHEMICALS	1,600	1,500	1,500	(6.25)	(100)
02-50-420-362	SAMPLING ANALYSIS	2,500	2,500	2,500		
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500	500	500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500	500	500		
02-50-420-575	PURCHASE OF WATER	1,708,000	1,708,000	1,729,000	1.23	21,000
WATER PRODUCTION		1,727,100	1,727,500	1,747,500	1.18	20,400
WATER STORAGE						
02-50-425-471	MATERIALS & SUPPLIES - L.H.V.					
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	2,000	1,500	50.00	500
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMP	1,000	2,314	1,000		
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUM	6,500	6,034	5,000	(23.08)	(1,500)
WATER STORAGE		10,000	11,848	9,000	(10.00)	(1,000)

BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
TRANSPORTATION/DISTRIBUTION						
02-50-430-276	LEAK SURVEYS	7,500	11,720	9,000	20.00	1,500
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENANCE	110,000	180,522	125,000	13.64	15,000
02-50-430-299	LANDSCAPING - OTHER	5,000	1,500	2,500	(50.00)	(2,500)
02-50-430-401	OPERATING EQUIPMENT	750	514	750		
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	750	500	500	(33.33)	(250)
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	15,000	69,049	25,000	66.67	10,000
	TRANSPORTATION/DISTRIBUTION	139,000	263,805	162,750	17.09	23,750
METERS & BILLING						
02-50-435-278	METERS FLOW TESTING	2,500	2,500	2,500		
02-50-435-461	NEW METERING EQUIPMENT	7,500	110,000	15,000	100.00	7,500
02-50-435-462	METER REPLACEMENT	500	1,000	1,500	200.00	1,000
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500	2,500	2,500		
	METERS & BILLING	13,000	116,000	21,500	65.38	8,500
CAPITAL IMPROVEMENTS						
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	10,000	10,000		
	CAPITAL IMPROVEMENTS	10,000	10,000	10,000		
OTHER						
02-50-449-102	INTEREST EXPENSE	9,828	9,828	9,622	(2.10)	(206)
02-50-449-104	BOND PRINCIPAL EXPENSE	10,286	10,286	10,800	5.00	514
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	17,105	16,323	15,611	(8.73)	(1,494)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	38,748	38,125	38,837	0.23	89
	OTHER	75,967	74,562	74,870	(1.44)	(1,097)
UNCLASSIFIED						
02-50-450-106	BAD DEBT		132			
	UNCLASSIFIED		132			
Totals for dept 50 - WATER DEPARTMENT		3,338,313	3,551,250	3,343,076	0.14	4,763

VILLAGE OF WILLOWSBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

GL NUMBER	DESCRIPTION	TOTAL	TOTAL	% APP TO WATER	OVERHEAD AMOUNT
		2017-18	2018-19		
		ORIGINAL BUDGET	REQUESTED BUDGET		
Fund 01 - GENERAL FUND					
01-05-400-147	MEDICARE	805	805	10%	81
01-05-400-161	SOCIAL SECURITY	3,441	3,441	10%	344
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	10%	4,830
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	10%	720
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	960	924	10%	92
01-10-400-147	MEDICARE	3,500	3,612	25%	903
01-10-400-151	IMRF	36,106	35,064	25%	8,766
01-10-400-161	SOCIAL SECURITY	12,487	12,522	25%	3,131
01-10-400-171	SUI - UNEMPLOYMENT	213	204	25%	51
01-10-455-101	SALARIES - MANAGEMENT STAFF	83,592	87,772	25%	21,943
01-10-455-102	OVERTIME	5,000	5,000	25%	1,250
01-10-455-104	PART TIME - CLERICAL			25%	-
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	67,075	68,752	25%	17,188
01-10-455-107	ADMINISTRATIVE INTERN	11,232	11,232	25%	2,808
01-10-455-126	SALARIES - CLERICAL	74,496	76,358	25%	19,090
01-10-455-131	PERSONNEL RECRUITMENT	550	550	25%	138
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	33,491	18,132	25%	4,533
01-10-455-201	PHONE - TELEPHONES	20,592	22,751	10%	2,275
01-10-455-231	RENT - STORAGE			10%	-
01-10-455-266	CODIFY ORDINANCES	3,000	2,500	10%	250
01-10-455-301	OFFICE SUPPLIES	10,000	10,000	10%	1,000
01-10-455-302	PRINTING & PUBLISHING	3,000	3,000	10%	300
01-10-455-303	FUEL/MILEAGE/WASH	2,000	2,000	10%	200
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	4,500	10%	450
01-10-455-305	STRATEGIC PLANNING	2,000	2,000	10%	200
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,728	10%	1,273
01-10-455-311	POSTAGE & METER RENT	6,900	5,000	10%	500
01-10-455-315	COPY SERVICE	6,500	7,440	10%	744
01-10-455-355	COMMISSARY PROVISION	1,000	1,000	10%	100
01-10-455-409	MAINTENANCE - VEHICLES	1,000	2,500	20%	500
01-10-455-410	MAINTENANCE - VEHICLE ENGINES			20%	-
01-10-455-411	MAINTENANCE - EQUIPMENT	750	500	20%	100
01-10-460-213	GIS			20%	-
01-10-460-225	INTERNET/WEBSITE HOSTING	6,305	8,523	10%	852
01-10-460-306	CONSULTING SERVICES			10%	-
01-10-466-228	MAINTENANCE - BUILDING	55,000	62,387	10%	6,239
01-10-466-236	NICOR GAS (835 MIDWAY)	3,000	2,000	10%	200
01-10-466-240	ENERGY/COMED (835 MIDWAY)	3,000		10%	-
01-10-466-251	SANITARY (835 MIDWAY)	400	450	10%	45
01-10-466-293	LANDSCAPE - VILLAGE HALL	4,000	2,500	10%	250
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	6,500	10%	650
01-10-470-239	FEES - VILLAGE ATTORNEY	80,000	60,000	15%	9,000
01-10-471-252	FINANCIAL SERVICES			10%	-
01-10-471-253	CONSULTING FEES			25%	-
01-10-475-365	PUBLIC RELATIONS	5,000	10,000	10%	1,000
01-10-475-366	NEWSLETTER	1,500	500	10%	50
01-10-480-272	INSURANCE - IRMA	243,595	237,714	40%	95,086
01-10-485-602	BUILDING IMPROVEMENTS	294,792	7,800	10%	780
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	60,514	2,500	20%	500
01-25-400-147	MEDICARE	3,392	3,478	25%	870

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

GL NUMBER	DESCRIPTION	TOTAL	TOTAL	% APP TO WATER	OVERHEAD AMOUNT
		2017-18	2018-19		
		ORIGINAL BUDGET	REQUESTED BUDGET		
01-25-400-151	IMRF	29,555	28,228	25%	7,057
01-25-400-161	SOCIAL SECURITY	14,443	14,687	25%	3,672
01-25-400-171	SUI - UNEMPLOYMENT	284	272	25%	68
01-25-610-101	SALARIES - MANAGEMENT STAFF	128,177	131,381	25%	32,845
01-25-610-102	OVERTIME	1,500	1,500	25%	375
01-25-610-104	PART TIME - CLERICAL	29,760	30,624	25%	7,656
01-25-610-126	SALARIES - CLERICAL	74,496	76,358	25%	19,090
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	38,964	40,044	25%	10,011
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	1,950	2,000	10%	200
01-25-615-212	EDP EQUIPMENT/SOFTWARE	22,071	14,670	25%	3,668
01-25-615-263	EDP LICENSES	22,125	29,226	25%	7,307
01-25-615-305	EDP PERSONNEL TRAINING	2,600	2,600	25%	650
01-25-615-306	IT - CONSULTING SERVICES	25,000	25,000	25%	6,250
01-25-620-251	AUDIT SERVICES	26,639	28,273	20%	5,655
01-25-620-252	FINANCIAL SERVICES	10,337	2,500	20%	500
01-30-400-147	MEDICARE	40,338	38,934	4%	1,557
01-30-400-151	IMRF	46,839	27,180	4%	1,087
01-30-400-161	SOCIAL SECURITY	21,353	13,169	4%	527
01-30-400-171	SUI - UNEMPLOYMENT	2,059	1,914	4%	77
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,260,546	2,210,724	4%	88,429
01-30-630-102	OVERTIME	285,000	250,000	4%	10,000
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	12,000	4%	480
01-30-630-104	PART TIME - CLERICAL	26,000	20,000	4%	800
01-30-630-126	SALARIES - CLERICAL	169,581	175,396	4%	7,016
01-30-630-127	OVERTIME - CLERICAL	9,000	9,000	4%	360
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	350,108	385,450	4%	15,418
01-30-630-155	POLICE PENSION	871,363	871,084	4%	34,843
01-35-400-147	MEDICARE	3,644	3,720	0%	-
01-35-400-151	IMRF	34,717	33,394	0%	-
01-35-400-161	SOCIAL SECURITY	14,229	14,486	0%	-
01-35-400-171	SUI - UNEMPLOYMENT	178	170	0%	-
01-35-710-345	UNIFORMS	6,000	5,000	50%	2,500
01-35-715-225	INTERNET/WEBSITE HOSTING	1,375	1,373	50%	687
01-35-715-305	EDP PERSONNEL TRAINING			50%	-
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS	5,000		50%	-
01-35-725-413	MAINTENANCE - GARAGE	3,000	6,000	50%	3,000
01-35-725-414	MAINTENANCE - SALT BINS	500	2,500	50%	1,250
01-35-725-415	NICOR GAS	2,000	2,000	50%	1,000
01-35-725-416	ENERGY			50%	-
01-35-725-417	SANITARY USER CHARGE	100	100	50%	50
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	10,886	50%	5,443
01-35-735-409	MAINTENANCE - VEHICLES	25,000	20,000	50%	10,000
01-35-735-411	MAINTENANCE - EQUIPMENT	4,000		50%	-
TOTAL APPROPRIATIONS		5,861,519	5,401,982		498,805

Hotel/Motel Tax Fund

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

- 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. The Village continues to partner with the DuPage Convention and Visitors Bureau to produce an advertising campaign including brochures, trade shows, billboard ads, the internet/social media and promotional advertisements. There were several advertising campaigns completed throughout the year at a projected cost of \$100,000. The FY 2018-19 budget for advertising has been reduced to \$75,000.

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

- 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.
- The Village has been working to enhance 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 last year. In addition, the Village purchased flower filled urns for each hotel to be placed outside their entrances which are changed out seasonally. The Village continues to budget about \$9,000 for this line item.
- The Village provides 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.

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

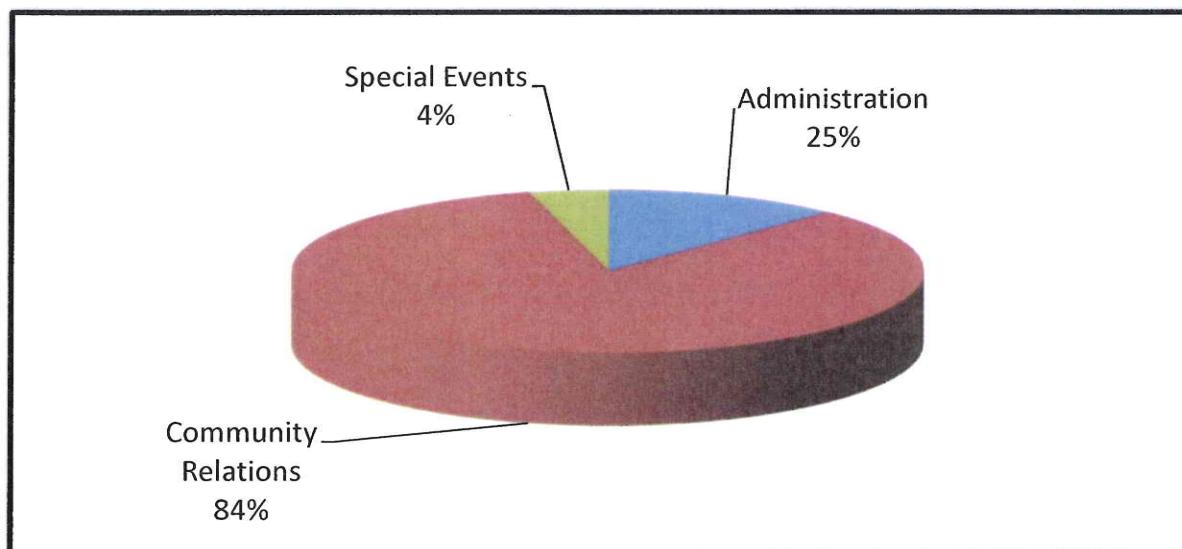
- The Village continues to recommend improvements to the Willowbrook hotel/motel web site, which is maintained by the DCVB, and to make ongoing improvements to the new Willowbrook mobile phone app which is hosted by the Village.

HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 146,100	\$ 221,668	\$ 217,363	\$ 336,747	\$ 473,551	\$ 609,519	\$ 744,577	\$ 878,647
Revenues	244,536	232,615	249,003	247,000	249,470	251,965	254,484	257,029
% change				6.18%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	173,273	134,165	129,619	110,196	113,502	116,907	120,414	124,027
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	173,273	134,165	129,619	110,196	113,502	116,907	120,414	124,027
% change				-17.87%	3.00%	3.00%	3.00%	3.00%
Net Surplus (Deficit)	71,263	98,450	119,384	136,804	135,968	135,058	134,070	133,003
Ending Fund Balance	\$ 217,363	\$ 320,118	\$ 336,747	\$ 473,551	\$ 609,519	\$ 744,577	\$ 878,647	\$ 1,011,650

Hotel Motel Tax Fund Fiscal Year 2018-19

Program	Description	FY 2017-18	FY 2018-19
		<u>Budget</u>	<u>Budget</u>
401	Administration	\$ 13,475	\$ 13,435
435	Community Relations	116,190	92,261
436	Special Events	4,500	4,500
449	Contingencies	<hr/> -	<hr/> -
Total		<u>\$ 134,165</u>	<u>\$ 110,196</u>
	Percent Difference		-17.87%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 53 - HOTEL/MOTEL						
ADMINISTRATION						
03-53-401-304	SCHOOLS CONFERENCE TRAVEL		40			
03-53-401-307	FEES DUES SUBSCRIPTIONS	12,000	12,000	12,000		
03-53-401-311	POSTAGE & METER RENT	250	100	250		
03-53-435-302	PRINTING & PUBLISHING	100			(100.00)	(100)
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,125	1,129	1,185	5.33	60
ADMINISTRATION		13,475	13,269	13,435	(0.30)	(40)
COMMUNITY RELATIONS						
03-53-435-308	GRANT PILOT PROGRAM	5,000		5,000		
03-53-435-316	LANDSCAPE BEAUTIFICATION	8,190	8,850	9,260	13.06	1,070
03-53-435-317	ADVERTISING - DCVB	100,000	100,000	75,000	(25.00)	(25,000)
03-53-435-318	ADVERTISING - VILLAGE			1		1
03-53-435-319	CHAMBER DIRECTORY	3,000	3,000	3,000		
COMMUNITY RELATIONS		116,190	111,850	92,261	(20.59)	(23,929)
SPECIAL EVENTS						
03-53-436-378	WINE & DINE INTELLIGENTLY	2,000	2,000	2,000		
03-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500	2,500	2,500		
SPECIAL EVENTS		4,500	4,500	4,500		
Totals for dept 53 - HOTEL/MOTEL		134,165	129,619	110,196	(17.87)	(23,969)

Motor Fuel Tax (MFT) Fund

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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 2018-19 MFT Roadway Maintenance Program will include the resurfacing of .76 miles of roadways located within the Village's southwest quadrant, full-depth patching on various streets throughout the Village, replacement of defective concrete curb and pedestrian sidewalks, 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 2018, which is \$267,382.

Performance Measure: Roadway Resurfacing Miles, Area and Time to Complete

	FY 2018-19 Goal	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual
# of miles resurfaced	.76	1.14	1.47	.51	1.30
Area of Town	79 th Street	Waterford subdivision	Southwest Quadrant	Waterford Drive	Not available
Project Start Date	June 2018	June 12, 2017	July 11, 2016	May 25, 2015	July 2014
Project Completion Date	October 2018	October 23, 2017	October 10, 2016	August 2015	October 2014
Additional Projects	N/A	N/A	Clarendon Hills Road overlay	N/A	N/A

N/A – Not applicable.

MFT FUND

FINANCIAL SUMMARY FY 2018-19

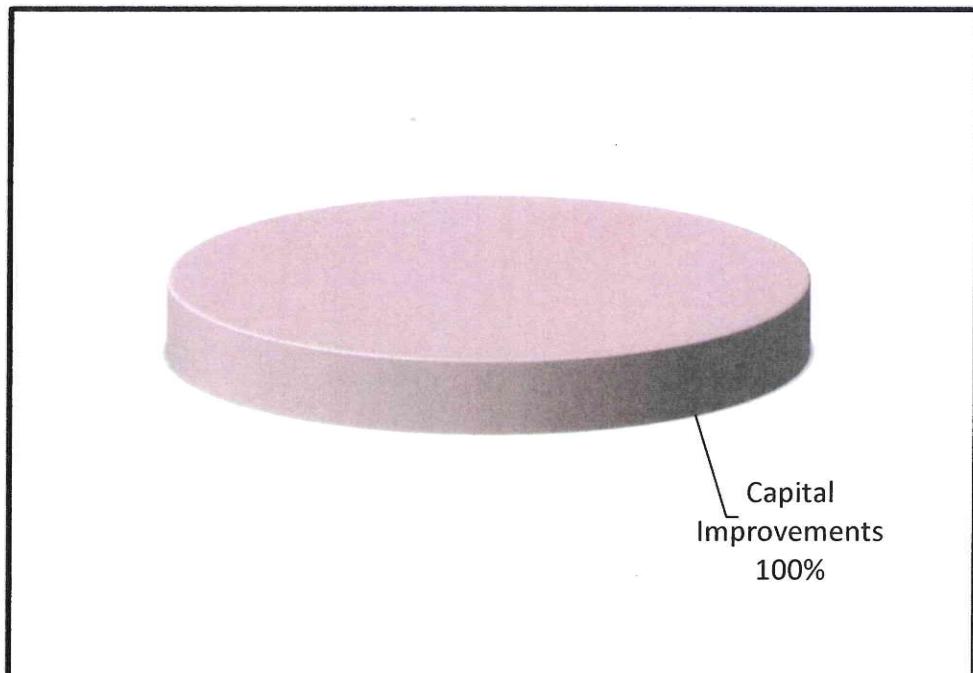
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 441,653	\$ 201,048	\$ 240,791	\$ 291,953	\$ 245,976	\$ 219,595	\$ 195,450	\$ 173,564
Revenues	217,787	220,405	221,398	221,405	223,619	225,855	228,114	230,395
% change				0.45%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	418,649	217,950	170,236	267,382	250,000	250,000	250,000	250,000
Total Expenses	418,649	217,950	170,236	267,382	250,000	250,000	250,000	250,000
% change				22.68%	-6.50%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(200,862)	2,455	51,162	(45,977)	(26,381)	(24,145)	(21,886)	(19,605)
Ending Fund Balance	\$ 240,791	\$ 203,503	\$ 291,953	\$ 245,976	\$ 219,595	\$ 195,450	\$ 173,564	\$ 153,959

Motor Fuel Tax Fund

Fiscal Year 2018-19

<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u>		<u>FY 2018-19</u>	
		<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
401	Pavement Markings	\$	-	\$	-
405	Road Signs		-		-
410	Snow Removal		-		-
415	Street Lighting		-		-
420	Traffic Signals		-		-
425	Street Maintenance		-		-
430	Capital Improvements		217,950		267,382
439	Contingencies		<u>-</u>		<u>-</u>
Total	Motor Fuel Tax Fund	<u>\$</u>	<u>217,950</u>	<u>\$</u>	<u>267,382</u>
	Percent Difference				22.68%



BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

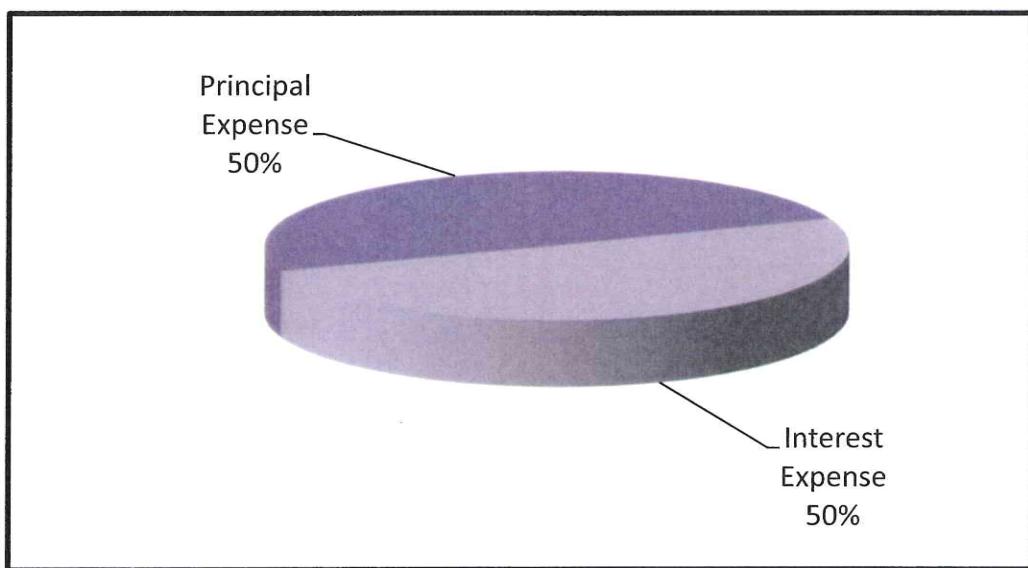
GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 56 - MOTOR FUEL TAX						
CAPITAL IMPROVEMENTS						
04-56-430-684	STREET MAINTENANCE CONTRACT	217,950	170,236	267,382	22.68	49,432
CAPITAL IMPROVEMENTS		217,950	170,236	267,382	22.68	49,432
Totals for dept 56 - MOTOR FUEL TAX		217,950	170,236	267,382	22.68	49,432

SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 5,096	\$ 5,401	\$ 5,408	\$ 8,673	\$ 8,723	\$ 8,748	\$ 8,773	\$ 8,798
Revenues	319,797	321,325	324,490	322,275	322,490	321,950	320,610	323,450
% change				0.30%	0.07%	-0.17%	-0.42%	0.89%
Operating Expenses	319,485	321,225	321,225	322,225	322,465	321,925	320,585	323,425
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	319,485	321,225	321,225	322,225	322,465	321,925	320,585	323,425
% change				0.31%	0.07%	-0.17%	-0.42%	0.89%
Net Surplus (Deficit)	312	100	3,265	50	25	25	25	25
Ending Fund Balance	\$ 5,408	\$ 5,501	\$ 8,673	\$ 8,723	\$ 8,748	\$ 8,773	\$ 8,798	\$ 8,823

SSA Bond & Interest Fund Fiscal Year 2018-19

Program	Description	FY 2017-18	FY 2018-19
		<u>Budget</u>	<u>Budget</u>
550-401	Principal Expense	\$ 150,000	\$ 160,000
550-402	Interest Expense	<u>171,225</u>	<u>162,225</u>
Total		<u>\$ 321,225</u>	<u>\$ 322,225</u>
	Percent Difference		0.31%



BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 60 - SSA BOND						
DEBT SERVICE						
06-60-550-401	BOND PRINCIPAL EXPENSE	150,000	150,000	160,000	6.67	10,000
06-60-550-402	BOND INTEREST EXPENSE	171,225	171,225	162,225	(5.26)	(9,000)
DEBT SERVICE		321,225	321,225	322,225	0.31	1,000
Totals for dept 60 - SSA BOND		321,225	321,225	322,225	0.31	1,000

Water Capital Improvements Fund

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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:

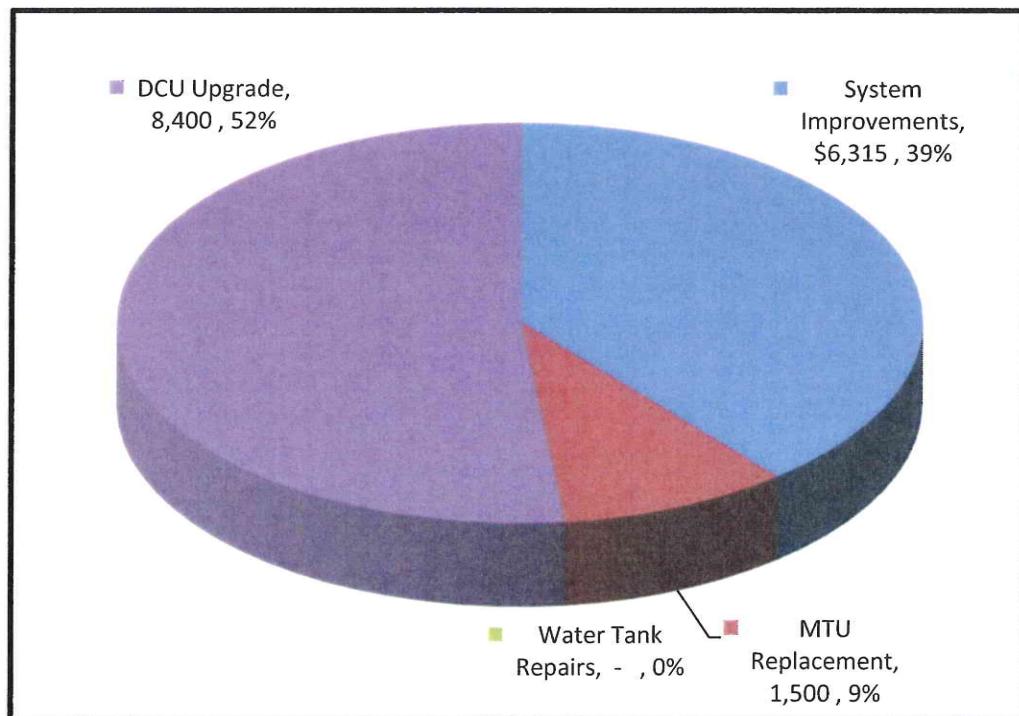
- Complete capital projects of the water system using existing reserves or the most economical means of financing available. In FY 2017-18 the Village completed the full blasting and re-coating of both the inside and outside of the Village's 500,000 gallon above grade spheroid water tank located at the Village Hall complex site, 7760 Quincy Street. The cost of this project was about \$524,700. The Village, due to a conscientious build-up of reserves, was able to fund this project through a transfer from the Water Fund, rather than obtaining outside financing.
- In an effort to continue to build existing reserves for future projects, the Village has budgeted a transfer in from the Water Fund of \$400,000 in FY 2018-19. No major repairs are planned for this year.

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

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 379,938	\$ 393,302	\$ 165,730	\$ 52,699	\$ 437,484	\$ 787,684	\$ 1,137,884	\$ 1,488,084
Revenues	150,841	400,100	401,800	401,000	400,200	400,200	400,200	400,200
% change				0.22%	-0.20%	0.00%	0.00%	0.00%
Operating Expenses	14,170	-	-	-	-	-	-	-
Capital Expenses	350,879	768,600	514,831	16,215	50,000	50,000	50,000	50,000
Total Expenses	365,049	768,600	514,831	16,215	50,000	50,000	50,000	50,000
% change				-97.89%	208.36%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(214,208)	(368,500)	(113,031)	384,785	350,200	350,200	350,200	350,200
Ending Fund Balance	<u>\$ 165,730</u>	<u>\$ 24,802</u>	<u>\$ 52,699</u>	<u>\$ 437,484</u>	<u>\$ 787,684</u>	<u>\$ 1,137,884</u>	<u>\$ 1,488,084</u>	<u>\$ 1,838,284</u>

Water Capital Improvements Fund Fiscal Year 2018-19

Program	Description	FY 2017-18	FY 2018-19
		Budget	Budget
<u>Capital Improvements</u>			
440-600	System Improvements	\$ 238,900	\$ 6,315
440-602	MTU Replacement	5,000	1,500
440-604	Water Tank Repairs	524,700	-
440-606	DCU Upgrade	-	8,400
Total		\$ 768,600	\$ 16,215
		Percent Difference	-97.89%



BUDGET REPORT FOR WILLOWSBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 65 - WATER CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	238,900	244,737	6,315	(97.36)	(232,585)
09-65-440-602	MTU REPLACEMENT	5,000	15,000	1,500	(70.00)	(3,500)
09-65-440-604	WATER TANK REPAIRS	524,700	255,094		(100.00)	(524,700)
09-65-440-606	DCU UPGRADE			8,400		8,400
CAPITAL IMPROVEMENTS		768,600	514,831	16,215	(97.89)	(752,385)
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS		768,600	514,831	16,215	(97.89)	(752,385)

Capital Projects Fund

Goals, Objectives and Accomplishments

The Capital Projects Fund spent down its existing fund balance in FY 2016-17. For FY 2017-18, no projects were completed, and for FY 2018-19 no projects are contemplated. 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. In the interim, the primary goal of the fund is to earn investment income on the grant revenue on deposit.

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

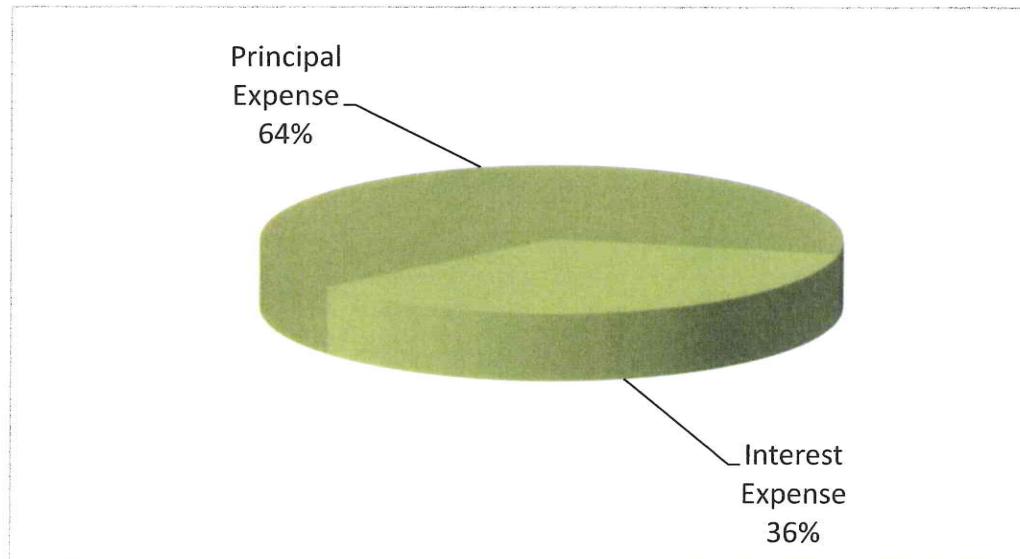
	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 85,605	\$ -	\$ 290	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390
Revenues	185	-	100	-	-	-	-	-
% change				0.00%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	85,500	-	-	-	-	-	-	-
Total Expenses	85,500	-	-	-	-	-	-	-
% change				0.00%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(85,315)	-	100	-	-	-	-	-
Ending Fund Balance	\$ 290	\$ -	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390	\$ 390

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

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ (22)	\$ 111	\$ -	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
Revenues/Transfers In	326,397	325,136	325,142	325,528	326,344	326,546	326,657	322,709
% change				0.12%	0.25%	0.06%	0.03%	-1.21%
Operating Expenses (Debt Service)	326,375	325,136	325,136	325,528	326,344	326,546	326,657	322,709
% change				0.12%	0.25%	0.06%	0.03%	-1.21%
Net Surplus (Deficit)	22	-	6	-	-	-	-	-
Ending Fund Balance	\$ -	\$ 111	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6

Debt Service Fund Fiscal Year 2018-19

Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>
550 - 401	Principal Expense	\$ 204,714	\$ 209,200
550 - 402	Interest Expense	120,422	116,328
550 - 404	Bond Costs	<u>-</u>	<u>-</u>
 Total		<u>\$ 325,136</u>	<u>\$ 325,528</u>
	Percent Difference		0.12%



BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

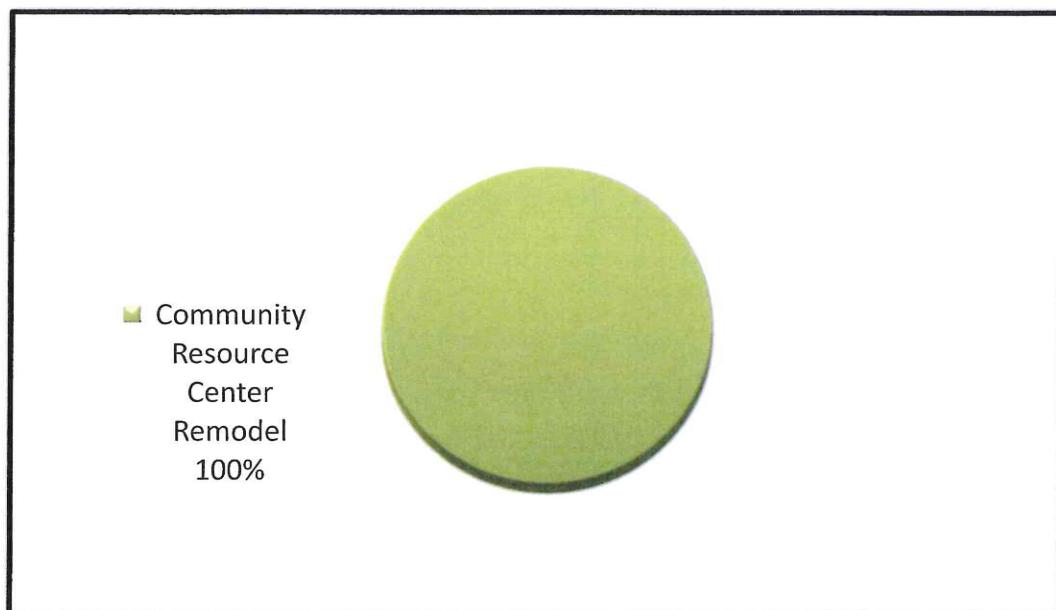
GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 70 - DEBT SERVICE FUND						
DEBT SERVICE						
11-70-550-401	BOND PRINCIPAL EXPENSE	204,714	204,714	209,200	2.19	4,486
11-70-550-402	BOND INTEREST EXPENSE	120,422	120,422	116,328	(3.40)	(4,094)
DEBT SERVICE		325,136	325,136	325,528	0.12	392
Totals for dept 70 - DEBT SERVICE FUND		325,136	325,136	325,528	0.12	392

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ 2,975,189	\$ 248,217	\$ (32,149)	\$ 9,496	\$ 9,496	\$ 9,496	\$ 9,496	\$ 9,496
Revenues/Transfers In	11,916	851,000	832,472	383,000	-	-	-	-
% change				-54.99%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	3,019,254	1,098,561	790,827	383,000	-	-	-	-
Total Expenses	3,019,254	1,098,561	790,827	383,000	-	-	-	-
% change				-65.14%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(3,007,338)	(247,561)	41,645	-	-	-	-	-
Ending Fund Balance	\$ (32,149)	\$ 656	\$ 9,496	\$ 9,496	\$ 9,496	\$ 9,496	\$ 9,496	\$ 9,496

Land Acquisition, Facility Expansion & Renovation Fund
Fiscal Year 2018-19

Program	Description	FY 2017-18	FY 2018-19
		<u>Budget</u>	<u>Budget</u>
920	Engineering	\$ -	\$ -
930-411	Police Station Remodel	1,078,561	-
930-412	Community Resource Center Remodel	20,000	383,000
930-415	Park Improvements/Facilities	-	-
<hr/>		<hr/>	<hr/>
Total		<u>\$ 1,098,561</u>	<u>\$ 383,000</u>
		-65.14%	



BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION						
CAPITAL IMPROVEMENTS						
14-75-930-410	VILLAGE HALL REMODEL (835 MIDWAY)		877			
14-75-930-411	POLICE DEPT REMODEL (7760 QUINCY)	1,078,561	780,000		(100.00)	(1,078,561)
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	20,000	5,000	383,000	1,815.00	363,000
14-75-930-415	FACILITIES		4,950			
CAPITAL IMPROVEMENTS		1,098,561	790,827	383,000	(65.14)	(715,561)
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION		1,098,561	790,827	383,000	(65.14)	(715,561)

Route 83/Plainfield Road Business District Tax Fund

Goals, Objectives and Accomplishments

The broad goals noted in the Organizational Goals, Strategic Plan 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.

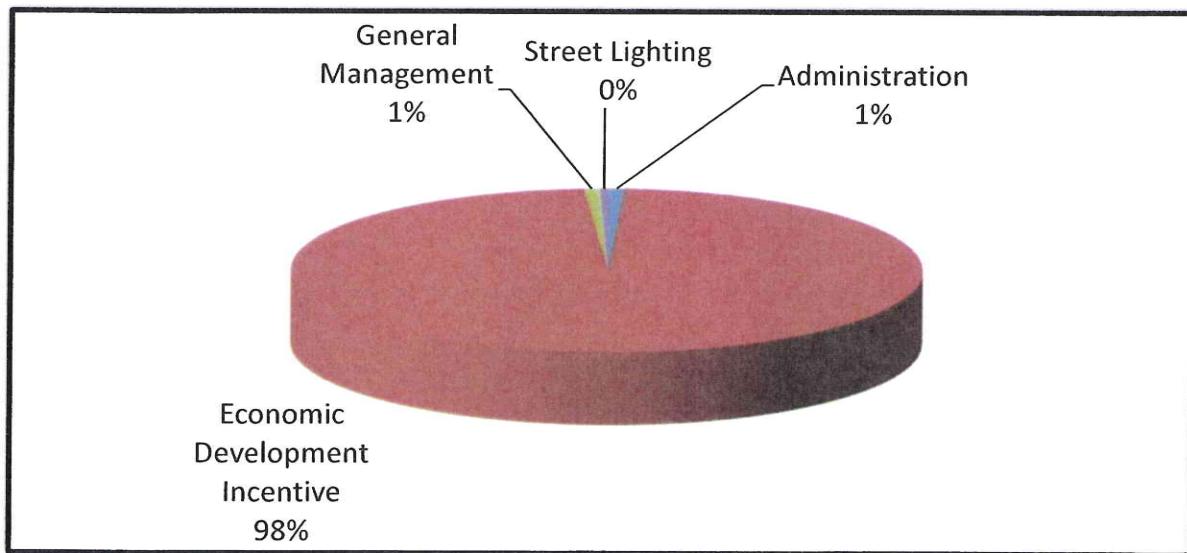
Permitted uses that are budgeted in FY 2018-19 include minor administrative expenditures such as legal and consultant fees, and a reimbursement to the developer for roadway and traffic improvements they completed as part of the redevelopment of the site. Expenditures will only be incurred to the extent the district sales taxes are received in order to achieve a balanced budget.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2018-19
CURRENT YEAR AND 5 YEAR FORECAST

	FY 16-17 Actual	FY 17-18 Budget	FY 17-18 Projected	Year 1 FY 18-19 Proposed	Year 2 FY 19-20 Proposed	Year 3 FY 20-21 Proposed	Year 4 FY 21-22 Proposed	Year 5 FY 22-23 Proposed
Beginning Fund Balance	\$ -	\$ 9,835	\$ 80,428	\$ 509,307	\$ 40,307	\$ 34,807	\$ 33,852	\$ 37,487
Revenues	138,560	518,650	438,568	450,000	454,500	459,045	463,635	468,272
% change				-13.24%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	58,132	-	9,689	19,000	10,000	10,000	10,000	10,000
Capital Expenses	-	518,650	-	900,000	450,000	450,000	450,000	450,000
Total Expenses	58,132	518,650	9,689	919,000	460,000	460,000	460,000	460,000
% change				77.19%	-49.95%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	80,428	-	428,879	(469,000)	(5,500)	(955)	3,635	8,272
Ending Fund Balance	\$ 80,428	\$ 9,835	\$ 509,307	\$ 40,307	\$ 34,807	\$ 33,852	\$ 37,487	\$ 45,759

Rt. 83/Plainfield Road Business District Tax Fund
Fiscal Year 2018-19

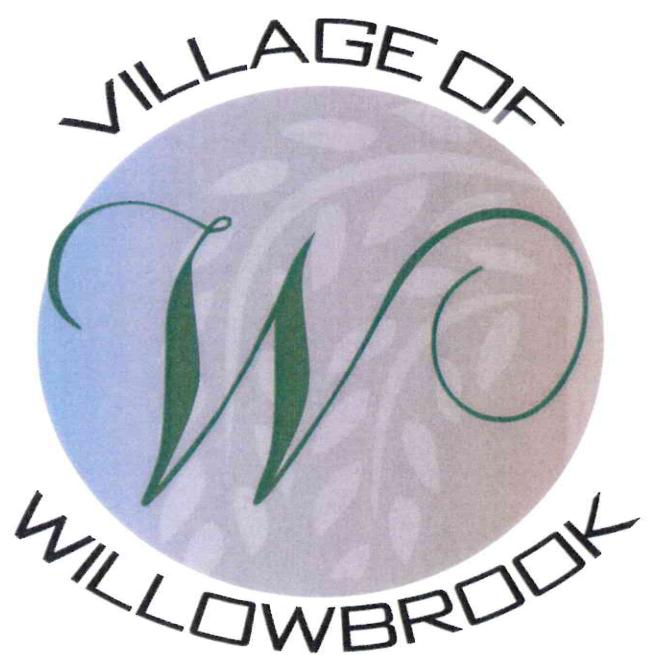
Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>
401	Administration	\$ -	\$ 7,500
455	Economic Development Incentive	514,400	900,000
510	General Management	4,250	7,500
745	Street Lighting	-	4,000
Total		<u>\$ 518,650</u>	<u>\$ 919,000</u>
	Percent Difference		77.19%



BUDGET REPORT FOR WILLOWBROOK
 REVENUE & EXPENDITURE DETAIL
 FY 2018/19

GL NUMBER	DESCRIPTION	2017-18 ORIGINAL BUDGET	2017-18 PROJECTED ACTIVITY	2018-19 APPROVED BUDGET	2018-19 APPROVED % CHANGE	2018-19 APPROVED AMT CHANGE
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
ADMINISTRATION						
15-15-401-242	LEGAL FEES	1,750	6,613	7,500	328.57	5,750
ADMINISTRATION		1,750	6,613	7,500	328.57	5,750
STREET LIGHTING						
15-15-745-224	MAINT TRAFFIC SIGNALS		1,960	4,000		4,000
STREET LIGHTING			1,960	4,000		4,000
GENERAL MANAGEMENT						
15-15-455-513	SALES TAX REBATE-TOWN CENTER	514,400		900,000	74.96	385,600
15-15-510-232	CONSULTANTS-DESIGN & OTHER	2,500	1,116	7,500	200.00	5,000
GENERAL MANAGEMENT		516,900	1,116	907,500	75.57	390,600
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		518,650	9,689	919,000	77.19	400,350

CAPITAL BUDGET



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET SUMMARY

THE PROCESS

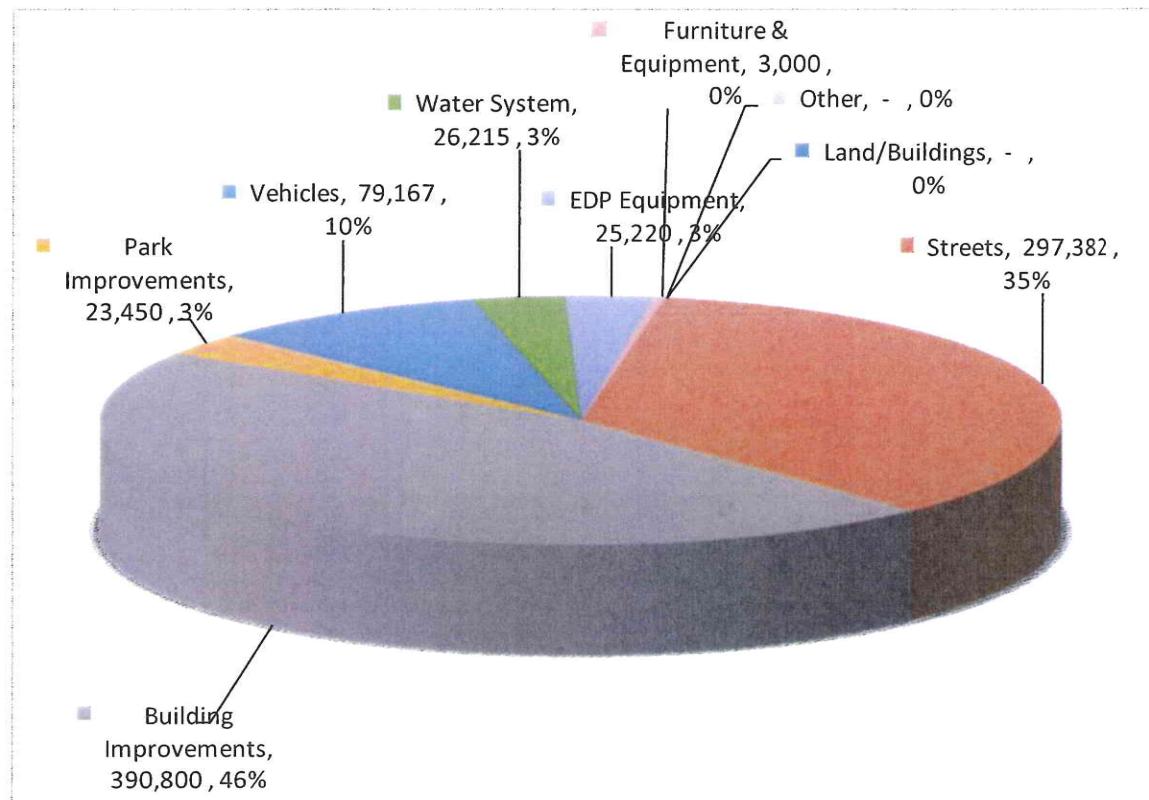
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan, a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues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

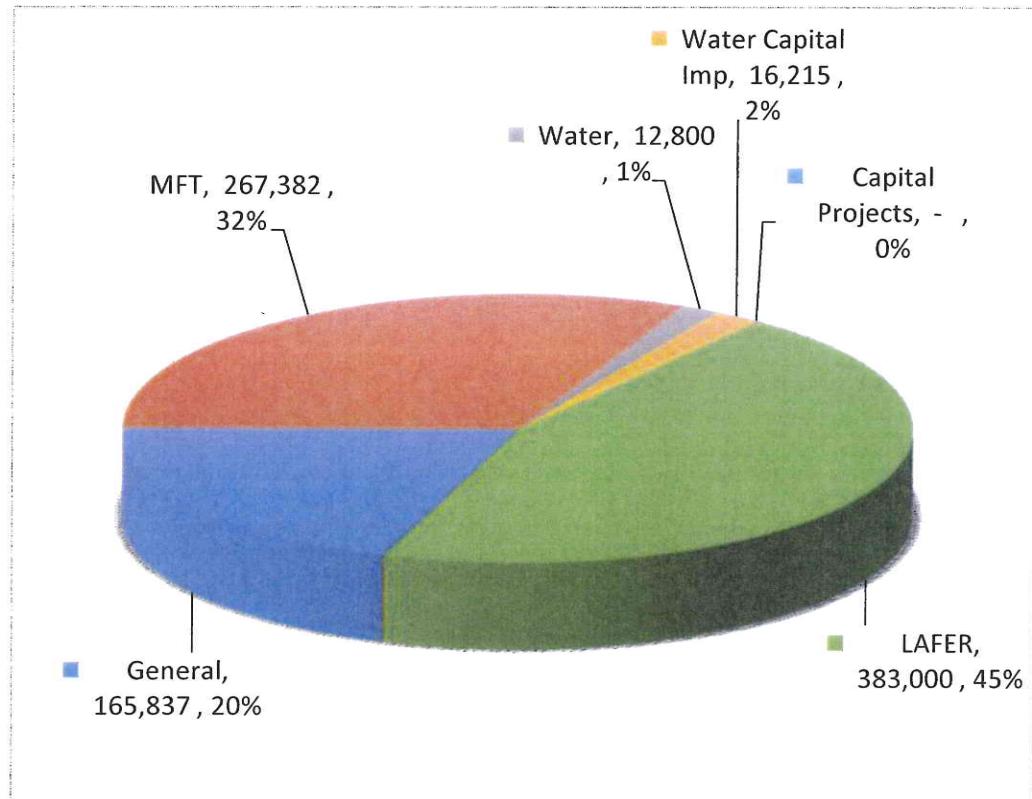
For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. Typically, vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are capital items.

CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2018-19



<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>PERCENT</u>
LAND/BUILDINGS	\$0	0%
STREETS	\$297,382	35.2%
BUILDING IMPROVEMENTS	\$390,800	46.2%
PARK IMPROVEMENTS	\$23,450	2.8%
VEHICLES	\$79,167	9.4%
WATER DIST. SYSTEM	\$26,215	3.1%
EDP EQUIPMENT	\$25,220	3.0%
FURNITURE & EQUIPMENT	\$3,000	0.3%
OTHER	\$0	0%
TOTAL	\$845,234	100%

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2018-19**



<u>FUND</u>	<u>AMOUNT</u>	<u>PERCENT</u>
GENERAL FUND	\$165,837	19.7%
WATER FUND	\$12,800	1.5%
MOTOR FUEL TAX FUND	\$267,382	31.6%
WATER CAP IMPROV FUND	\$16,215	1.9%
CAPITAL PROJECTS FUND	\$0	0%
LAND ACQ, FAC EXP & REN	\$383,000	45.3%
TOTAL	\$845,234	100%

Village of Willowbrook
Capital Improvement Expenditures

ACCOUNT	DESCRIPTION	2015-16	2016-17	2017-18	2018-19
		ACTUAL	ACTUAL	ESTIMATED	PROPOSED
Fund 01 - GENERAL FUND					
Dept 05 - VILLAGE BOARD & CLERK					
417-212	EDP EQUIPMENT/SOFTWARE				
425-611	FURNITURE & OFFICE EQUIPMENT		51		
Totals for dept 05 - VILLAGE BOARD & CLERK			51		
Dept 10 - ADMINISTRATION					
460-212	EDP EQUIPMENT/SOFTWARE	7,012	5,201	3,898	
485-602	BUILDING IMPROVEMENTS		52,500		7,800
485-611	FURNITURE & OFFICE EQUIPMENT	16,777	70	63,875	2,500
485-625	VEHICLES - NEW & OTHER				
485-641	EDP EQUIPMENT	14,496			
485-642	PEG CHANNEL EQUIPMENT				
485-643	9/11 ARTIFACT	1,373	20,000		
485-651	LAND ACQUISITION				
Totals for dept 10 - ADMINISTRATION		39,658	77,771	67,773	10,300
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT					
515-212	EDP EQUIPMENT/SOFTWARE		2,250		
540-611	FURNITURE & OFFICE EQUIPMENT				
540-625	VEHICLES - NEW & OTHER				
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT			2,250		
Dept 20 - PARKS & RECREATION					
555-212	EDP EQUIPMENT/SOFTWARE	400	1,535		
590-521	ADA PARK IMPROVEMENTS	3,360	9,589	65,983	21,950
595-643	POND IMPROVEMENTS				
595-691	RECREATION EQUIPMENT				
595-692	LANDSCAPING			637	
595-693	COURT IMPROVEMENTS				1,500
595-694	MAINTENANCE EQUIPMENT				
595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PA	661	80,220	899,817	
595-696	COMMUNITY PARK DEVELOPMENT				
Totals for dept 20 - PARKS & RECREATION		4,421	91,344	966,437	23,450
Dept 25 - FINANCE DEPARTMENT					
615-212	EDP EQUIPMENT/SOFTWARE	12,447	7,754	11,145	14,670
625-602	BUILDING IMPROVEMENTS		350		
625-611	FURNITURE & OFFICE EQUIPMENT				500
625-625	VEHICLES - NEW & OTHER				
625-641	EDP EQUIPMENT	203,019			
Totals for dept 25 - FINANCE DEPARTMENT		215,466	8,104	11,145	15,170
Dept 30 - POLICE DEPARTMENT					
640-212	EDP EQUIPMENT/SOFTWARE	3,778	24,318	8,448	7,750
680-611	FURNITURE & OFFICE EQUIPMENT	13,855			
680-622	RADIO EQUIPMENT				
680-625	NEW VEHICLES	130,231	130,000	45,793	79,167
680-642	COPY MACHINE				
Totals for dept 30 - POLICE DEPARTMENT		147,864	154,318	54,241	86,917
Dept 35 - PUBLIC WORKS DEPARTMENT					
715-212	EDP EQUIPMENT/SOFTWARE		2,705	288	
765-625	VEHICLES - NEW & OTHER	15,474			
765-626	EQUIPMENT - OTHER	9,836			
765-640	VILLAGE ENTRY SIGNS				
765-684	STREET MAINTENANCE CONTRACT				
765-685	STREET IMPROVEMENTS	137,398		82,812	30,000
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		162,708	2,705	83,100	30,000
Dept 40 - BUILDING & ZONING DEPARTMENT					

Village of Willowbrook
Capital Improvement Expenditures

ACCOUNT	DESCRIPTION	2015-16	2016-17	2017-18	2018-19
		ACTUAL	ACTUAL	ESTIMATED	PROPOSED
815-212	EDP EQUIPMENT/SOFTWARE		2,503		
835-611	FURNITURE & OFFICE EQUIPMENT		700		
835-625	VEHICLES - NEW & OTHER				
Totals for dept 40 - BUILDING & ZONING DEPARTMENT			3,203		
TOTAL GENERAL FUND		570,117	339,746	1,182,696	165,837
Fund 02 - WATER FUND					
Dept 50 - WATER DEPARTMENT					
417-212	EDP EQUIPMENT/SOFTWARE	14,236	12,086	239	2,800
440-626	VEHICLES - NEW & OTHER	15,474			
440-643	PAINTING - WATER TOWERS				
440-692	PRESSURE ADJUSTING STATION				
440-694	DISTRIBUTION SYSTEM REPLACEMENT	4,459		2,746	10,000
440-695	EDP		27,647		
440-696	WATER MAIN EXTENSIONS				
Totals for dept 50 - WATER DEPARTMENT		34,169	39,733	2,985	12,800
TOTAL WATER FUND		34,169	39,733	2,985	12,800
Fund 04 - MOTOR FUEL TAX FUND					
Dept 56 - MOTOR FUEL TAX					
430-684	STREET MAINTENANCE CONTRACT	184,854	287,640	170,235	267,382
430-685	LAFO PROJECT		131,010		
Totals for dept 56 - MOTOR FUEL TAX		184,854	418,650	170,235	267,382
TOTAL MOTOR FUEL TAX FUND		184,854	418,650	170,235	267,382
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND					
Dept 65 - WATER CAPITAL IMPROVEMENTS					
440-600	WATER SYSTEM IMPROVEMENTS		21,300	248,283	6,315
440-601	WATER MAIN EXTENSIONS				
440-602	MTU REPLACEMENT	2,215	13,636	21,426	1,500
440-603	VALVE INSERTION PROGRAM				
440-604	WATER TANK REPAIRS	409,396	1,212,911	253,511	
440-606	DCU UPGRADE				8,400
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS		411,611	1,247,847	523,220	16,215
TOTAL WATER CAPITAL IMPROVEMENTS FUND		411,611	1,247,847	523,220	16,215
Fund 10 - CAPITAL PROJECT FUND					
Dept 68 - CAPITAL PROJECTS					
540-423	TRAFFIC IMPROVEMENTS		85,500		
Totals for dept 68 - CAPITAL PROJECTS			85,500		
TOTAL CAPITAL PROJECT FUND			85,500		
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION FUND					
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION					
910-409	LAND ACQUISITION				
920-245	ENGINEERING				
930-410	VILLAGE HALL REMODEL (835 MIDWAY)	49,710		877	
930-411	POLICE DEPT REMODEL (7760 QUINCY)	166,878	3,019,255	765,809	
930-412	CRC REMODEL (825 MIDWAY DR)	12,153		3,175	383,000
930-415	FACILITIES			4,950	
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION		228,741	3,019,255	774,811	383,000
TOTAL LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION FUND		228,741	3,019,255	774,811	383,000
TOTAL ALL FUNDS		\$ 1,429,492	\$ 5,150,731	\$ 2,653,947	\$ 845,234

CAPITAL IMPROVEMENTS DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2018-19 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 2018-19 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: \$297,382

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 \$267,382.

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 2018-19 the Village will construct a crosswalk at 59th Street and Holmes Avenue in front of the Holmes Elementary School along with ADA improvements to the curbs. This was a request by Maercker School District #60 to improve safety in front of the school. The Village will complete the project at a cost of \$30,000.

By limiting the current road program to only the most critical needs, the Village is able to incrementally save Motor Fuel Tax revenues to fund other large future projects.

Building Improvements: \$390,800

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 exceeded the bond proceeds, about \$800,000, came from General Fund reserves as well as asset forfeiture funds 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.

In FY 2018-19, the last of the three (3) building municipal complex will begin renovation. 825 Midway Drive will be known as the Community Resource Center (CRC) and will house park programs as well as Village Board and Committee meetings. \$383,000 is budgeted in FY 2018-19 for exterior renovation (\$350,000) and architectural design (\$33,000). The interior buildout, which is projected to exceed \$600,000, may be completed in FY 2019-20.



825 Midway Drive, Phase III, before renovation

The FY 2018-19 cost is being financed using existing General Fund reserves, with work to commence in the fall of 2018. However, it is anticipated that the Pete's Fresh Market redevelopment in the Village's business district will also be opening in fall 2018, and additional non-restricted sales taxes (although not currently budgeted) will ease the impact to the General Fund not only in the next year but in future years to come.

Park Improvements: \$23,450

Ridgemoor Park is the next Village owned park slated to be renovated. As there will be a substantial ADA component to the park, \$21,950 was included in the Special Recreation Tax levy adopted in December 2017. At that time the cost of the entire project was unknown. Subsequent to adopting the levy, it was determined that the complete park project would be around \$171,000. It was determined that the Village did not have sufficient reserves to complete this project in FY 2018-19, and the project was not included in the budget. As the levy was already adopted, however, the ADA amount remains in the budget. As the levy is restricted to be spent on ADA activities, any unspent tax revenue will simply roll into the General Fund's restricted fund balance to be spent in a future year. The effect on the Village's current and future operating budgets will be a negligible as the project is being deferred.



Vehicles: \$79,167

\$79,167 is budgeted to replace one squad car (\$42,500) plus the K-9 vehicle (\$55,000) 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 squad. For the K-9 vehicle, a portion of state drug asset forfeiture funds can be used towards the purchase. These forfeited funds have already been received in past years and are currently in deferred revenue as they are restricted to spent on drug prevention activities. When the K-9 vehicle is purchased, that portion (about \$18,133, or 33% of the cost) will also trigger the recognition of asset seizure revenue offset by drug forfeiture expense.

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: \$26,215

Within the Water Fund, \$10,000 is budgeted to replace water mains as needed throughout the Village. Within the Water Capital Improvement Fund, \$8,400 is budgeted to complete data collection unit (DCU) upgrades and another \$7,815 for other minor repairs. Due to significant distribution system projects over the last three (3) years, FY 2018-19 is an "off" year.

The Village estimates it will eventually recoup the prior capital funds with reduced maintenance costs. 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 financed 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. 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: \$25,220

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 was replaced at a cost of approximately \$18,334, 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.

Included in the EDP budget this year is a placeholder of \$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 eliminate the paper timesheets used by the public works department in favor of an electronic time clock that would integrate with BS & A. Other minor computer equipment is spread throughout various departments.

Furniture and Equipment: \$3,000

No major purchases of equipment are planned, but rather minor expenditures spread throughout various departments.

Summary Impacts on Future Operating Budgets

Project	FY 2018-19	FY 2019-20	FY 2020-21	3 Year Total
Annual street program – engineering oversight	+ 25,000	+ 25,000	+ 25,000	+ 75,000
Police Department renovation (ongoing maintenance)	+ 10,000	+10,000	+10,000	+ 30,000
Debt payments for Series 2015 bonds – Police Dept.	+ 178,675	+ 176,805	+ 179,415	+ 534,895
Squad car maintenance	-5,000	-5,000	-5,000	-15,000
Squad car sale proceeds	-6,000	-	-	-6,000
Watermain repair OT/benefit savings	-21,250	-21,250	-21,250	-63,750
Debt payments for Series 2015 bonds – Water	+ 19,855	+ 19,645	+19,935	+ 59,435
Debt payments for IEPA loan - Water	+ 54,448	+ 54,448	+ 54,448	+ 163,344
Cloud email server	+3,608	-14,726	-14,726	-25,844
Phone line elimination	-2,300	-2,300	-2,300	-6,900
TOTAL	+ 257,036	+ 242,622	+ 245,522	+ 745,180

- + Increase to operating expense
- Decrease to operating expense

Village of Willowbrook

Capital Improvement Plan

General Ledger Account	Fiscal Year Purchased	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Totals
GENERAL FUND							
VILLAGE BOARD & CLERK							
EDP EQUIPMENT/SOFTWARE							
8 Laptops - Village Board		2008	\$0	\$5,200			\$5,200
EDP EQUIPMENT/SOFTWARE TOTAL	01-05-425-641		\$0	\$5,200			\$5,200
VILLAGE BOARD & CLERK TOTAL			\$0	\$5,200			\$5,200
ADMINISTRATION DEPARTMENT							
BUILDING IMPROVEMENTS							
Village Hall (835 Midway Drive)		2015	\$7,800				\$7,800
Municipal complex paving							\$0
Municipal complex outdoor lighting		2017					\$0
BUILDING IMPROVEMENTS TOTAL	01-10-485-602		\$7,800	\$0			\$7,800
FURNITURE & OFFICE EQUIPMENT							
Copier - upper file room		2011					\$0
Other			\$2,500				\$2,500
Telephone and voicemail system		2017					\$0
FURNITURE & OFFICE EQUIPMENT TOTAL	01-10-485-611		\$2,500	\$0			\$2,500
VEHICLES							
Administrator's Ford Explorer (#76) (6 Year Replace)		2008		\$30,000			\$30,000
VEHICLES TOTAL	01-10-485-625		\$0	\$30,000			\$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)							\$0
Document archival scanner		2014					\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-10-460-212		\$0	\$8,000			\$8,000

PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT

PARKS & RECREATION DEPARTMENT

PARKS & RECREATION DEPARTMENT					
EDP EQUIPMENT/SOFTWARE			EDP EQUIPMENT/SOFTWARE		
Supt. of Parks - John			2017		\$1,600
Email server (parks share)					\$0
Program laptops (5)			2012		\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-20-555-212			\$0	\$1,600
 ADA PARK IMPROVEMENTS					
Ridgemoor Park - accessibility improvements				\$21,950	
Willow Pond Park - accessibility improvements			2018		\$0
ADA PARK IMPROVEMENTS TOTAL	01-20-590-521			\$21,950	\$0
POND IMPROVEMENTS	01-20-595-643			\$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	01-20-595-691			\$0	\$0

		Totals					
		Account	Purchased	2018-2019	2019-2020	2020-2021	2021-2022
Front Counter Reception - Computer			2017		\$1,600		
Financial Analyst - Janet - Computer			2017		\$1,600		
Director of Finance - Carrie - Computer			2017		\$1,600		
Misc. computer peripheral equipment/software				\$4,670			
Email Server (finance share)						\$0	
File Server (finance share)			2016				\$0
EDP EQUIPMENT/ SOFTWARE TOTAL	01-25-615-212		\$14,670	\$4,800	\$0	\$0	\$19,470
FINANCE TOTAL			\$15,170	\$4,800	\$0	\$0	\$19,970
POLICE DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
AED Equipment							
Squad 51 - AED			2016				
Squad 52 - AED			2016				
Squad 53 - AED			2016				
Squad 54 - AED			2016				
Squad 55 - AED			2016				
ad 56 - AED			2016				
ad 57 - AED			2016				
Squad 58 - AED			2016				
Squad 59 - AED			2016				
Squad 66 - AED			2016				
Front Office - AED			2016				
Lock-up - AED			2016				
Village Hall - AED			2016				
AED EQUIPMENT - SUBTOTAL			\$0	\$0	\$0	\$0	\$0
Equipment - Administrative							
General Office							
AV Monitors			1999 (rebuilt 2003)				
Keypad System			1990				
Card Reader System			1990				
Copier - Administration			1990				
Lock Up							
Video Camera			1990				
Parking Lot							
Video Camera			1999 (rebuilt 2003)				
Crowd Control Launcher			2003				
Internal/External A/V Monitoring System w/ Record Capability							
ADMINISTRATIVE EQUIPMENT - SUBTOTAL			\$0	\$0	\$0	\$0	\$0

General Ledger Account	Fiscal Year Purchased	Totals				
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
In-Car Video Cameras						
50						\$0
51						\$0
52						\$0
53						\$0
54						\$0
55 (included in new car price)						\$0
56 (included in new car price)						\$0
57						\$0
58						\$0
59						\$0
60						\$0
61						\$0
62						\$0
63						\$0
64						\$0
65						\$0
-206-						\$0
IN-CAR VIDEO CAMERAS - SUBTOTAL		\$0	\$0	\$0	\$0	\$0
FURNITURE						
General Office - Secretaries	2017					\$0
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
FURNITURE & EQUIPMENT TOTAL						
RADIO EQUIPMENT						
Car Radios						
50	1997					\$0
51	2008					\$0
52	2005					\$0

General Ledger	Fiscal Year	Purchased	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Totals
Account	2013	2013						
Officer Badge #527								\$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
NEW VEHICLES								
BICYCLES								
Bicycle 1		2000						\$0
Bicycle 2		2000						\$0
Bicycle 3		2003						\$0
BICYCLES - SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0
VEHICLES								
Chief (#50) (100,000 miles) Ford Taurus (Black)		2015						\$30,000
Chief (#51) (75,000 ESP)		2015						\$30,000
208 - ol (#52) (75,000 ESP)		2016						\$42,500
ol (#53) (75,000 ESP)		2017						\$42,500
Patrol (#54) (75,000 ESP)		2015						\$42,500
Patrol (#55) (75,000 ESP)		2015						\$42,500
Patrol (#56) (75,000 ESP)		2015						\$42,500
Patrol (#57) (75,000 ESP)		2017						\$42,500
Patrol (#58) (75,000 ESP)		2017						\$42,500
Patrol (#59) (75,000 ESP)		2014						\$42,500
Patrol (#66) K9 Chevrolet Tahoe*		2012						\$42,500
Detective (#61) (100,000 miles) Ford Taurus (Silver)		2015						\$55,000
Deputy Chief (#62) (100,000 miles) Ford Explorer (Black)		2014						\$30,000
Detective (#63) (100,000 miles) Ford Taurus (Grey)		2015						\$30,000
Admin Ford Explorer (Red)		2006						\$30,000
<i>* 1/3 of cost to be paid by state drug forfeiture funds</i>								\$0
VEHICLES - SUBTOTAL								
EDP EQUIPMENT/SOFTWARE								
COMPUTERS								
General Office (535) - Debbie		2017						\$1,600
General Office (536) - Laurie		2017						\$1,600
General Office (537) - Lori		2017						\$1,600
General Office (538) - General		2017						\$1,600

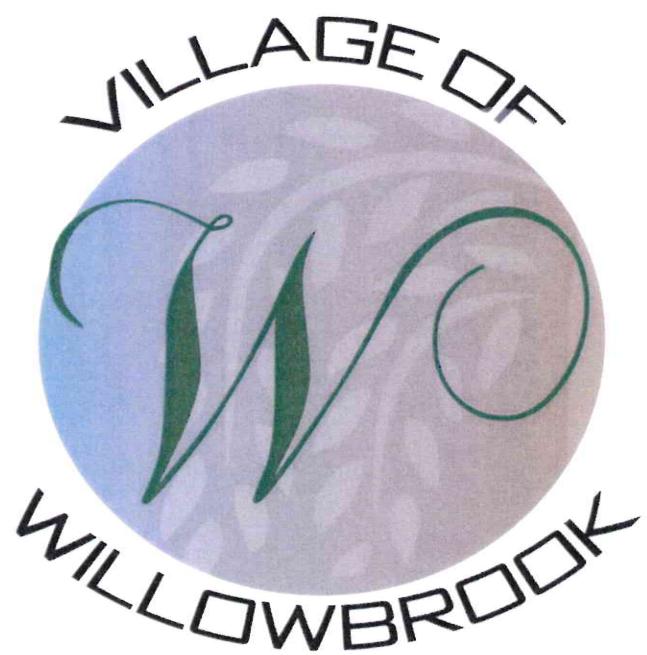
General Ledger Account	Fiscal Year Purchased	2018-2019					2019-2020		2020-2021		2021-2022		2022-2023		Totals
		2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017	2017		
Chief														\$1,600	
Deputy Chief														\$1,600	
Ops (notebook)				2007										\$0	
Red Light Hearing laptop				2016										\$0	
Detectives 1				2017										\$1,600	
Detectives 2				2017										\$1,600	
Sergeant 1				2017										\$1,600	
Sergeant 2				2017										\$1,600	
Sergeant 3				2017										\$1,600	
Spare notebook (formerly Commander)				2007										\$0	
Lockup				2017										\$1,600	
Roll Call Room 1				2017										\$1,600	
Roll Call Room 2				2017										\$1,600	
Roll Call Room 3				2017										\$1,600	
Evidence Room				2017										\$1,600	
Accreditation Manager				2017										\$1,600	
Report Writing Room				2017										\$1,600	
i. c. Software/Computer Peripheral				\$7,750										\$7,750	
COMPUTERS - SUBTOTAL				\$7,750										\$36,550	
SERVERS															
Network				2016										\$0	
Email server (police share)														\$0	
CJIS				2003										\$0	
SERVERS - SUBTOTAL				\$0										\$0	
EDP EQUIPMENT/ SOFTWARE TOTAL				01-30-640-212										\$36,550	
COPIER															
Copier				2000										\$0	
COPIER TOTAL				\$0										\$0	
BUILDING IMPROVEMENTS - 7760 QUINCY															
In-ground sprinkler system														\$6,460	
BUILDING IMPROVEMENTS - 7760 QUINCY TOTAL				01-30-635-288										\$6,460	
POLICE DEPARTMENT TOTAL				\$93,377										\$282,177	

General Ledger Account	Fiscal Year Purchased	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Totals
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 (#88) 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					\$0
2007 John Deere X729 Ball Field Tractor		2007					\$0
2007 Int'l 7100 Dump (#73) (12 year replacement)		2007					\$0
VEHICLES TOTAL							
OTHER EQUIPMENT							
Loader		2016					\$0
Floor Scrubber		2016					\$0
OTHER EQUIPMENT TOTAL							
VILLAGE ENTRY SIGNAGE							
Rt. 83 Landscape Improvements							\$0
Village Entry Signs							\$0
VILLAGE ENTRY SIGNAGE TOTAL							
EDP EQUIPMENT/SOFTWARE							
Foreman - 50%		2017					\$800
Public Works Garage Office - 50%		2013					\$800
Municipal Services Coordinator - Virginia - 50%		2017					\$800
Public Works Garage Kitchen - 50%		2017					\$800
Email server (PW share)							\$800
File server (PW share)							\$0
EDP EQUIPMENT/SOFTWARE TOTAL							
STREET MAINTENANCE CONTRACT	01-35-765-684 annual	\$0	\$25,000	\$25,750	\$26,523	\$27,318	\$104,591
STREET IMPROVEMENTS							
63rd Street Lighting		2018					\$0
Clarendon Hills Rd/67th Intersection turn lane addition		2017					\$0
Holmes School crossing							\$30,000
STREET IMPROVEMENTS TOTAL	01-35-765-685	\$30,000	\$0	\$0	\$0	\$0	\$30,000
PUBLIC WORKS TOTAL		\$30,000	\$148,200	\$125,750	\$26,523	\$27,318	\$357,791

General Ledger Account	Fiscal Year Purchased	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Totals
MUNICIPAL SERVICES - BUILDING & INSPECTION							
VEHICLES							
2006 Ford F-150 P/U - Building Inspector (6 Year Replacement)		2006		\$25,000			\$25,000
VEHICLES TOTAL	01-40-835-625		\$0	\$25,000	\$0	\$0	\$25,000
EDP EQUIPMENT/SOFTWARE							
Chief Building Inspector - Roy - computer		2017		\$1,600			\$1,600
Municipal Services Secretary - computer - 50%		2017		\$800			\$800
Email server (building share)							\$0
File server (building share)							\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-40-815-212		\$0	\$22,400	\$0	\$0	\$22,400
BUILDING & INSPECTION TOTAL							
GENERAL FUND TOTAL			\$172,297	\$988,150	\$1,096,850	\$244,023	\$27,318
WATER FUND							
EDP EQUIPMENT/SOFTWARE							
man - 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)							\$0
File server (water fund share)							\$0
EDP EQUIPMENT/SOFTWARE TOTAL	02-50-417-212		\$0	\$4,800	\$0	\$0	\$4,800
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
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
VEHICLES TOTAL	02-50-440-626		\$0	\$120,000	\$100,000	\$0	\$220,000

General Ledger Account	Fiscal Year Purchased	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Totals
OTHER PROJECTS							
Pressure Adjusting- Door Replacement	02-50-440-692	2010					\$0
Distribution System (Obsolete Hydrant R/R)	02-50-440-694	annual	\$10,000	\$10,300	\$10,609	\$11,255	\$53,091
Other EDP - SCADA System	02-50-440-695	2017					\$0
Water Pumps		2004					\$0
Security System		2013					\$0
OTHER PROJECTS TOTAL			\$10,000	\$10,300	\$10,609	\$11,255	\$53,091
WATER FUND TOTAL			\$10,000	\$135,100	\$110,609	\$10,927	\$11,255
							\$277,891
WATER CAPITAL IMPROVEMENTS FUND							
Water System Improvements	09-65-440-600	annual	\$6,315	\$50,000	\$50,000	\$50,000	\$206,315
Water System Improvements - 75th Street lining	09-65-440-600	2018					\$0
Water Main Extensions	09-65-440-601						\$0
MTU Replacement	09-65-440-602	annual					\$1,500
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	2018					\$0
J Upgrade	09-65-440-606						\$8,400
WATER CAPITAL IMPROVEMENTS FUND TOTAL			\$16,215	\$50,000	\$50,000	\$50,000	\$216,215
MOTOR FUEL TAX FUND							
Street Maintenance Contract	04-56-430-684	annual	\$267,382	\$250,000	\$250,000	\$250,000	\$1,267,382
LAFO Grant Project - Clarendon Hills Road	04-56-430-685	2017					\$0
MOTOR FUEL TAX FUND TOTAL			\$267,382	\$250,000	\$250,000	\$250,000	\$1,267,382
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 Quincey)	14-75-930-411	2017/2018					\$0
CRC Renovation (825 Midway Dr.)	14-75-930-412						\$383,000
LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND TOTAL			\$383,000	\$0	\$0	\$0	\$383,000
VILLAGE-WIDE TOTAL			\$848,894	\$1,423,250	\$1,507,459	\$554,950	\$338,573
							\$4,673,126

MISCELLANEOUS STATISTICS



VILLAGE OF WILLOWBROOK, ILLINOIS

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2017	8,540	\$ 322,086,100	\$ 37,715	3.9
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

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

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

VILLAGE OF WILLOWBROOK, ILLINOIS

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety										
Police										
Physical arrests	186	153	137	265	169	141	151	211	168	217
Parking, Compromise, and Ordinance Violations	2,779	2,025	1,289	1,137	920	1,044	1,315	1,118	1,282	2,591
Traffic violations	2,850	3,427	2,958	2,593	2,263	2,053	2,674	1,693	2,669	2,563
Water										
Average daily consumption (in millions of gallons)	1.055	1.005	1.016	1.005	1.085	1.047	1.125	0.967	0.942	0.911
Peak daily consumption (in millions of gallons)	1.388	1.243	1.240	1.336	1.598	1.330	1.358	1.193	1.148	1.119

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 Eight Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016
Farm, Forestry, Fisheries	310	280	243	342	322	316	384	419
Mining and Quarrying	90	84	77	96	253	276	281	2,848
Construction	23,042	19,192	19,063	18,558	19,459	23,613	26,508	25,177
Manufacturing	53,193	49,208	50,700	52,024	53,073	55,224	55,127	55,641
Transportation, Communications, Utilities	37,913	34,566	34,315	34,992	35,232	25,652	27,525	140,492
Wholesale Trade (1)	47,984	44,552	45,609	47,015	49,281	51,530	52,618	
Retail Trade (1)	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	62,211
Services (2)	237,881	239,883	251,853	257,521	270,266	278,699	285,562	329,354
 Total	 501,878	 484,910	 500,128	 509,888	 529,732	 535,152	 553,132	 616,142

Data Source

Illinois Department of Employment Security

(1) Included in Transportation, Communications, Utilities effective 2016

(2) Includes unclassified establishments

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	0.0%	965	0.2%	65,146	1.1%
Construction	251	5.2%	22,217	4.6%	317,245	5.2%
Manufacturing	506	10.6%	59,904	12.4%	763,429	12.4%
Wholesale Trade	187	3.9%	18,673	3.9%	187,477	3.1%
Retail Trade	387	8.1%	50,046	10.4%	670,576	10.9%
Transportation and Warehousing, and Utilities	355	7.4%	27,572	5.7%	370,802	6.0%
Information	63	1.3%	12,692	2.6%	121,338	2.0%
Finance, Insurance, Real Estate, and Rental and Leasing	393	8.2%	43,104	8.9%	448,924	7.3%
Professional, Scientific, Management, Administrative, and Waste Management Services	696	14.5%	70,501	14.6%	709,106	11.6%
Educational, Health and Social Services	1,079	22.5%	100,905	20.9%	1,404,905	22.9%
Entertainment and Recreational Services, Accomodation and Food Services	398	8.3%	41,498	8.6%	556,087	9.1%
Other services (except Public Administration)	313	6.5%	23,375	4.8%	291,022	4.7%
Public Administration	162	3.4%	11,398	2.4%	228,064	3.7%
TOTAL	4,790	100.0%	482,850	100.0%	6,134,121	100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2012 to 2016

VILLAGE OF WILLOWBROOK, ILLINOIS

ANNUAL EMPLOYMENT OCCUPATIONS

Classification	The Village	The County		The State	
Management, Business, Science and Arts	2,332	48.7%	217,828	45.1%	2,280,198
Service	613	12.8%	63,863	13.2%	1,062,499
Sales and Office	1,084	22.6%	124,582	25.8%	1,489,090
Natural Resources, Construction, and Maintenance	193	4.0%	25,940	5.4%	443,197
Production, Transportation, and Material Moving	568	11.9%	50,637	10.5%	859,137
	4,790	100.0%	482,850	100.0%	6,134,121
					100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2012 to 2016

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
2017	441	N/A	488,124

Source: Village records

N/A Information no longer available

VILLAGE OF WILLOWBROOK, ILLINOIS

HOME VALUES

Income	The Village		The Country		The State	
	Number	Percent	Number	Percent	Number	Percent
Less than \$50,000	89	3.3%	5,473	2.2%	236,380	7.5%
\$50,000 to \$99,999	239	8.8%	10,104	4.1%	514,549	16.2%
\$100,000 to \$149,999	422	15.5%	18,637	7.5%	527,244	16.6%
\$150,000 to \$199,999	537	19.7%	31,924	12.9%	520,909	16.4%
\$200,000 to \$299,999	396	14.5%	68,547	27.7%	643,217	20.3%
\$300,000 to \$499,999	548	20.1%	73,679	29.8%	479,792	15.1%
\$500,000 to \$999,999	450	16.5%	31,389	12.7%	196,189	6.2%
\$1,000,000 or more	48	1.8%	7,402	3.0%	48,801	1.5%
	2,729	100.0%	247,155	100.0%	3,167,081	100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2012 to 2016

VILLAGE OF WILLOWBROOK, ILLINOIS

HOUSEHOLD INCOME

Income	The Village		The County		The State	
	Number	Percent	Number	Percent	Number	Percent
Under \$10,000	160	4.1%	12,998	3.8%	341,280	7.1%
\$10,000 to \$14,999	36	0.9%	7,932	2.3%	212,171	4.4%
\$15,000 to \$24,999	308	7.8%	20,909	6.2%	463,092	9.6%
\$25,000 to \$34,999	325	8.2%	22,970	6.8%	439,726	9.2%
\$35,000 to \$49,999	542	13.7%	36,122	10.7%	605,086	12.6%
\$50,000 to \$74,999	1,006	25.5%	55,454	16.4%	842,052	17.5%
\$75,000 to \$99,999	415	10.5%	46,329	13.7%	612,265	12.7%
\$100,000 to \$149,999	455	11.5%	64,529	19.0%	698,513	14.5%
\$150,000 to \$199,999	270	6.8%	32,608	9.6%	289,346	6.0%
\$200,000 or more	428	10.8%	39,136	11.5%	298,593	6.2%
TOTAL	3,945	100.0%	338,987	100.0%	4,802,124	100.0%

Source: U.S. Bureau of the Census, American Community Survey 5-year estimates 2012 to 2016

VILLAGE OF WILLOWBROOK, ILLINOIS

RETAILERS' OCCUPATION, SERVICE OCCUPATION AND USE TAX

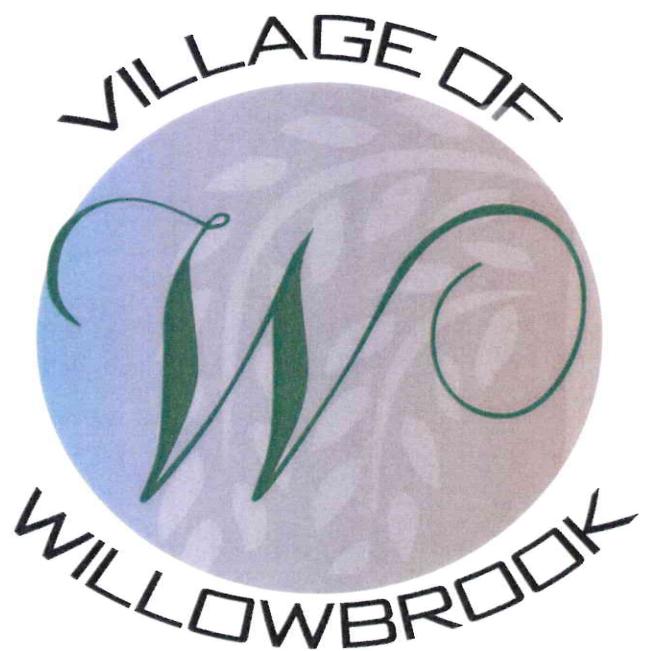
State Fiscal Year Ending June 30	State Sales Tax Distributions (1)	Annual Percent Change +/(-)
2008	\$ 2,856,670	
2009	3,051,972	6.84%
2010	3,011,002	-1.34%
2011	3,250,421	7.95%
2012	3,450,245	6.15%
2013	3,525,066	2.17%
2014	3,477,505	-1.35%
2015	3,746,033	7.72%
2016	3,816,610	1.88%
2017	3,789,426	-0.71%
Growth from 2008 to 2017		32.65%

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



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 organization's 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.

FEMA: Federal Emergency Management Agency

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.

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<u>GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):</u>	<u>INFRASTRUCTURE:</u> The underlying permanent foundation or basic framework.
Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and 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.	<u>INTEREST EARNINGS:</u> The earnings from available funds invested during the year in U.S. Treasury Bonds, Government agencies, and Certificates of Deposits.
<u>GENERAL OBLIGATION BONDS:</u> 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.	<u>INTERFUND TRANSFER:</u> Amounts transferred from one fund to another.
<u>GFOA:</u> Government Finance Officers' Association.	<u>INTERNAL SERVICE FUND:</u> Fund used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis.
<u>GPS:</u> Global Positioning System, equipment that has the ability to survey the location of an object.	<u>INVESTMENTS:</u> 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.
<u>GRANT:</u> 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.	<u>IPPFA:</u> Illinois Public Pension Fund Association.
<u>IDOT:</u> Illinois Department of Transportation.	<u>LEVY:</u> To impose taxes, special assessments, or service charges for the support of Village services.
<u>IEPA:</u> Illinois Environmental Protection Agency.	<u>LIABILITIES:</u> Debts or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.
<u>IMRF:</u> Illinois Municipal Retirement Fund, a pension plan for employees of units of local government within the State of Illinois.	<u>LONG TERM DEBT:</u> Debt with a maturity of more than one year after the date of issuance.
<u>INCOME:</u> A term used in proprietary fund type accounting to represent revenues, or the excess of revenues over expenses.	<u>MAINTENANCE:</u> All materials or contract expenditures covering repair and upkeep of Village buildings, machinery and equipment, systems, and land.
	<u>MFT:</u> Motor Fuel Tax, represents revenues for the Village's share of gasoline taxes, allotted by the state for street improvements.

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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. 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,

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forfeitures, grants, shared revenues and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

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

SLEP: Sheriff'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. These include pension trust funds and agency funds.

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