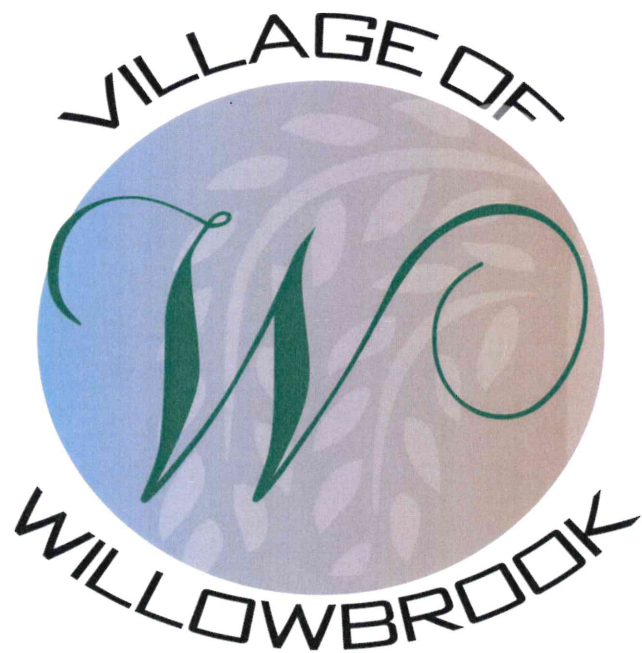


DuPage County, Illinois

**Administrative Budget
May 1, 2019 – April 30, 2020**

INTRODUCTION



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

FISCAL YEAR 2019/20 ANNUAL BUDGET

INTRODUCTION

Table of Contents	i-iii
Transmittal Letter	1-13
Principal Officers	14
Organizational Chart	15
Distinguished Budget Presentation Award	16
History of the Village	17-20
Organizational Goals, Strategic Plan and Long-Term Financial Overview	21-25
Full Time Equivalent Employees	26

FINANCIAL AND BUDGETARY POLICIES

Summary of Significant Accounting Policies	28-30
Matrix of Village Funds and Departments	31
Fund Structure – All Funds	32
General Fund Departments	33
Special Revenue Funds	34
Other Funds	35
Budgetary Policies and Schedule	36-41
Fund/Financial Policies	42-43
Debt Service Policy and Long Term Debt Summary	44-46
Fund Balance Policy	47-50

FINANCIAL SUMMARY

Summary of Fund Revenues, Expenditures and Changes in Fund Balance	52-53
Summary of Fund Revenues, Expenditures and Changes in Fund Balance – Major/Non-Major Funds	54-56
Department Summary – Salaries and Benefits	57

REVENUE SUMMARY

Revenue Summary – All Funds	59
Major Revenue Sources by Fund	60-70
Line Item Detail by Fund	71-81

EXPENDITURE SUMMARY

Expenditure Summary – All Funds	83
Expenditures by Fund	84-97

GENERAL FUND

Expenditure Summary	99
5 Year Forecast	100

Village Board and Clerk

Organizational Chart	101
Village Board and Clerk Summary	102
Line Item Detail	103

GENERAL FUND (Continued)

Board of Police Commissioners

Board of Police Commissioners Summary.....	104
Line Item Detail	105

Administration

Organizational Chart	106
Goals, Objectives and Accomplishments	107-109
Administration Department Summary.....	110
Line Item Detail	111-112

Planning and Economic Development

Organizational Chart	113
Goals, Objectives and Accomplishments	114-115
Planning and Economic Development Summary	116
Line Item Detail	117

Parks and Recreation Department

Organizational Chart	118
Goals, Objectives and Accomplishments	119-123
Parks and Recreation Department Summary	124
Line Item Detail	125-126

Finance Department

Organizational Chart	127
Goals, Objectives and Accomplishments	128-129
Finance Department Summary	130
Line Item Detail	131

Police Department

Organizational Chart	132
Mission Statement	133
Goals, Objectives and Accomplishments	134
Performance Measures	135-141
Police Department Summary	142
Line Item Detail	143-144

Municipal Services Department/Public Works

Organizational Chart	145
Goals, Objectives and Accomplishments	146-147
Public Works Summary	148
Line Item Detail	149-150

Municipal Services Department/Building and Zoning

Organizational Chart	151
Goals, Objectives and Accomplishments	152
Building and Zoning Summary	153
Line Item Detail	154

OTHER FUNDS

Water Fund

Organizational Chart	156
Goals, Objectives and Accomplishments	157-158
5 Year Forecast.....	159
Water Fund Summary	160
Line Item Detail	161-162
Administrative Services Chargeback	163-164

OTHER FUNDS (Continued)

Hotel/Motel Tax Fund

Goals, Objectives and Accomplishments	165
5 Year Forecast.....	166
Hotel/Motel Tax Fund Summary.....	167
Line Item Detail	168

Motor Fuel Tax Fund

Goals, Objectives and Accomplishments	169
5 Year Forecast.....	170
Motor Fuel Tax Fund Summary.....	171
Line Item Detail	172

Special Service Area Bond and Interest Fund

5 Year Forecast.....	173
Special Service Area Bond Summary	174
Line Item Detail	175

Water Capital Improvements Fund

Goals, Objectives and Accomplishments	176
5 Year Forecast.....	177
Water Capital Improvements Fund Summary	178
Line Item Detail	179

Capital Projects Fund

Goals, Objectives and Accomplishments	180
5 Year Forecast.....	181

Debt Service Fund

5 Year Forecast.....	182
Debt Service Fund Summary	183
Line Item Detail	184

Land Acquisition, Facility Expansion and Renovation Fund

5 Year Forecast.....	185
Land Acquisition, Facility Expansion and Renovation Fund Summary.....	186
Line Item Detail	187

Route 83/Plainfield Road Business District Tax Fund

Goals, Objectives and Accomplishments	188
5 Year Forecast.....	189
Route 83/Plainfield Road Business District Tax Fund Summary.....	190
Line Item Detail	191

CAPITAL BUDGET

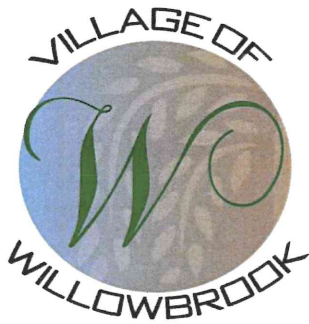
Capital Improvements Budget Summary	193-195
Line Item Detail	196-197
Capital Improvements – Descriptions and Impact on Operating Budget	198-202
Capital Improvement Plan.....	203-208

MISCELLANEOUS STATISTICS

209-219

GLOSSARY

220-227



EST. 1960

Willowbrook

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Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Village Administrator

Brian Pabst

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman

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

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2019 is hereby submitted.

This budget, in the amount of \$15,662,749 (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 \$14,240,738, which represents a 6.18%, or \$828,718, increase from the previous year's budget. The General Fund, Water Fund and Water Capital Improvements Fund have budgeted expenditure/expense increases for FY 2019-20 compared to the prior year; all other funds are essentially 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 2019-20 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.

Inclusive of transfers in and out, the following funds project balanced budgets or surpluses for the year: Hotel/Motel Tax Fund, Special Service Area Bond & Interest Fund, Water Capital Improvements Fund, Debt Service Fund, Land Acquisition, Facility Expansion and Renovation Fund and Route 83/Plainfield Road Business District Tax Fund. Willowbrook defines a balanced budget as the current year budgeted revenues will equal or exceed the current year expenditures. In the funds noted above, current year revenues are anticipated to be greater than current year expenditures producing a surplus of funds on hand at the end of the fiscal year.

As planned, the General Fund, Water Fund and Motor Fuel Tax Fund will utilize a portion of fund balance reserves to accomplish certain projects.

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 April 8, 2019. The budget was adopted on April 22, 2019.



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Overview of FY 2019-20 Budget

All Funds

- Total revenues, including transfers in from other funds, are estimated at \$14,196,780. Total revenues excluding transfers are estimated at \$12,774,769, an increase of about 1.64% from the prior year's budgeted revenues.
- Total budgeted expenditures, including transfers out to other funds, are \$15,662,749. As noted above, total expenditures excluding transfers are estimated at \$14,240,738.

General Fund

- General Fund budgeted revenues of \$8,829,128 for FY 2019-20 are 6.94% higher than prior year budgeted revenues. Estimated sales taxes in the General Fund, the Village's primary revenue source, has been increased \$400,000 due to recently completed retail redevelopment that is now open. Slight increases in income tax revenue, building permits and red-light camera fines account for most of the remaining increase. A detailed explanation of Village revenues can be found in the Revenue Summary section of this document.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$10,152,543 compared to \$8,670,804 in the prior year. Most of the increase of about \$1.5 million is a result of discretionary one-time capital improvements and community crisis management expenditures.

The General Fund is projected to draw fund balance down by \$1.72 million (refer to the General Fund financial summary), which represents about 33% of the projected fund balance as of April 30, 2019. Discretionary capital spending is being financed by 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. In addition to certain capital spending, an unforeseen environmental crisis described later has contributed to the 33% drawdown of the General Fund balance.

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 2019-20 Water Fund revenues budgeted at \$3,231,500 are projected to be about \$337,800 or 9.46% lower than the prior year budgeted revenues of \$3,569,300 due to revisions in assumptions of the volume of water sold. 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 conducted an MTU (meter transmission unit) replacement program from FY 2014-15 to 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 2019-20 budgeted Water Fund expenses (exclusive of transfers) of \$2,595,028 are 8.23% higher than the prior year's budgeted amounts. Transfers of \$1,023,138, 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 drawdown reserves by about \$387,000 (refer to the Water Fund financial summary), which results in a decrease in net position of 7.6%, due to the transfer to the Water Capital Improvement Fund. The fund is expected to end at 111 days operating expense reserves. The goal is a minimum of 90 days.

Hotel/Motel Tax Fund

- Hotel/Motel tax revenues are budgeted to increase 2.83% compared with the prior year. The revenues projected at \$254,000 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 2019-20 Hotel/Motel Tax Fund expenditures budgeted at \$111,410 represent a 1.10% or \$1,200 increase above the amount budgeted in the prior year. The tax deposited in this fund previously was restricted to use on tourism promotion in the Village. However, with the passage of the home rule referendum, the Village will be able to expand the use of these funds. Until a suitable use is determined, such as possibly covering other unplanned budget shortfalls, fund balance in this fund is planned to increase about 28%.

The fund balance is estimated to be about \$643,000 at the end of FY 2019-20 (refer to the Hotel/Motel Fund financial summary).

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$221,843 are 0.20% 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 flat motor fuel taxes.
- The Motor Fuel Tax Fund balance is expected to be \$303,253 at the end of FY 2019-20 (refer to the Motor Fuel Tax Fund financial summary). Fund balance is planned to be drawn down about 12.5% to cover the anticipated annual road program cost.

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 2019-20.
- Expenditures totaling about \$61,000 are for minor upgrades to the system.

The Water Capital Improvements Fund is expected to increase fund balance by \$345,000 and have fund balance remaining at the end of FY 2019-20 of \$781,794 (refer to the Water Capital Improvements Fund financial summary). This roughly 79% increase is a planned strategic move to build up funds for future capital projects.

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 \$120,000 transfer from the General Fund is the only anticipated revenue source of this fund in FY 2019-20.
- 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, began in FY 2018-19 with renovation of the exterior of the building. Due to funding constraints, the interior renovation has not yet begun. The transfer noted above will fund additional exterior HVAC work on the building, located at 825 Midway Drive.
- At April 30, 2020, the fund balance is expected to be nearly completely drawn down to complete the project 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 opened a Pete's Fresh Market grocery store, Ulta Beauty and Stein Mart, with several other outlet stores, in FY 2018-19. In the Town Center, a Marshall's and Skechers stores took over the former bankrupt tenant and opened in late 2018. A reimbursement to the developers 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 both sites that are now fully occupied to be \$485,000.
- Expenditures for the economic development incentive are projected at \$270,000; administrative costs have been budgeted at \$16,500.

The Route 83/Plainfield Road Business District Tax Fund is expected to increase fund balance by \$198,500 and have fund balance remaining at the end of FY 2019-20 of \$1,196,817 (refer to the Route 83/Plainfield Road Business District Tax Fund financial summary). Due to the increasing amount of revenues and assets of this fund, it is now the Village's second major fund (after the General Fund). The approximate 20% increase in fund balance is due to the collection of the restricted sales taxes.

Governmental Structure

The Village of Willowbrook was incorporated in 1960. In April 2019, a Village referendum was adopted by taxpayers to make it a 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 41.5 full time equivalent employees including 23 sworn Police Department personnel.

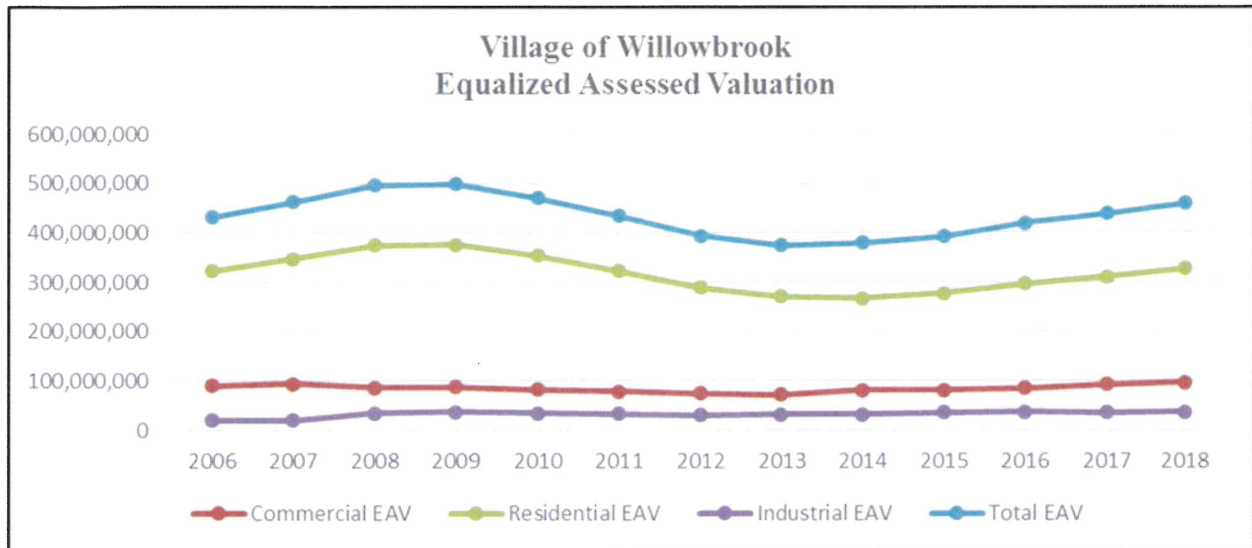
In addition to the Village Board, there are four sub-committees that consist of Village Board members: the Finance and Administration Committee, the Municipal Services Committee, the Public Safety Committee and the newly re-activated Laws and Ordinances Committee, which meet to discuss topics relevant 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 \$80 million, or 21%. Following is a graph of the total increase in the residential, industrial and commercial portions of the equalized assessed valuation for the past thirteen 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 are primary objectives of the Village Board and are top considerations 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 was filled with two new retailers splitting the existing unit: Marshall's and Skechers. Other retailers include: Staples, Bed, Bath and Beyond, Michael's, J & H Décor, T-Mobile, 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 revenue budgeted for FY 2019-20 has been increased \$400,000, or 11%, over the prior fiscal year due to the new developments now open and the increasing trend in sales tax receipts. 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 and in FY 2019-19 took 5%, which it announced it would continue in FY 2019-20. As a precaution, the Village decreased the budget for this line item by 5% in FY 2019-20.

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 2018-19, the Village will have achieved a General Fund surplus of about \$146,000, compared to a budgeted drawdown of \$1.1 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 2018-19, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2019 is projected to be 214 days; at passage of the FY 2018-19 budget that amount had been projected to be 151 days. The enhanced performance is due in part to certain revenues exceeding conservative estimates. At April 30, 2020, the number of days operating expenditure in fund balance (after transfers out) is projected to be 136 days, or 16 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, 2019, 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 2019-20 G.O. debt service payments represent about 3.9% of General Fund revenues and the total G.O. debt outstanding is approximately 1.0% of the 2018 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 (home rule status was achieved in April 2019);
- 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; and
- 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 2019-20 budget are:

- Environmental concerns over emissions from a local business;
- Retirements and staff replacements within the Village Hall;
- Capital needs regarding information technology (IT) and other projects;
- The State of Illinois's budget concerns;
- Annual contribution to the Police Pension Fund.

In August 2018, the Agency for Toxic Substances and Disease Registry (ATSDR), a division of the U.S. Department of Health and Human Services, released a public report regarding chemical emissions of a business located in the Village of Willowbrook. The report spurred the Village to immediately take measures to determine the validity of the report and steps to be taken to remedy the public health concern. A new expenditure line item for crisis management was created to capture the costs related to the Village's scientists, toxicologists, attorneys, public relations and other specialists retained to assist in the endeavor. The line item was not budgeted in FY 2018-19 as the crisis emerged well into that fiscal year, and costs through April 30, 2019 are expected to reach at least \$450,000. In FY 2019-20, \$300,000 was budgeted for this crisis, although there is no way to determine if that will be sufficient. As a result, the Village has begun investigating grants and other possible revenue sources to mitigate the cost impact this will have to the General Fund as it has contributed significantly to the 33% drawdown of the General Fund's fund balance.

In FY 2018-19, four Village employees with service time of approximately 24-30 years each retired from the Village as a result of an early retirement incentive offered by the Village, including the Village

Administrator, Finance Analyst, Deputy Village Clerk and one police secretary. In addition, the newly created Assistant Village Administrator position, which was elevated from the Assistant to the Village Administrator, was both filled and unexpectedly vacated in 2019 within a four-month timeframe. The loss of institutional knowledge and taking on of additional duties was quite taxing to the remaining four full time and three part time employees of the Village Hall, especially in light of the ongoing environmental crisis occurring that engulfed so much of staff's time. The short-term budgetary impacts of the retirements included additional funds budgeted for accumulated vacation and sick leave payouts, recruitment expenses and training for new staff, and overtime for eligible staff.

Information Technology (IT) updates needed were identified by the Director of Finance when those duties were assumed by that position and are included in the FY 2019-20 budget. Among the projects are a redevelopment of the Village's website, which began in November 2018; an analysis of the current phone and internet provider and POTS line audit, which occurred in FY 2018-19 with the acceptance of a new provider and changeover to occur in early FY 2019-20; the switch to fiber internet instead of coax, also occurring in early FY 2019-20; the replacement of the Village and Police Department servers, backups, wireless points, switches and related equipment; and the move to a cloud based backup system. The bulk of the website redevelopment expenditure was incurred in FY 2018-19. The effects of the phone and internet changeover and reduction in POTS lines is expected to save the Village \$10,000 annually while enhancing speed and efficiency for all staff, beginning in FY 2019-20. The cost of the servers and related equipment and licensing is budgeted at about \$55,000 in FY 2019-20, and will also provide a more secure data exchange environment.

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. In addition, the gubernatorial election and new governor sworn in during 2019 are driving various tax and other revenue issues for local governments. Specific effects on the Village of Willowbrook included a 5% reduction of the state income tax revenue known as Local Government Distributive Fund (LGDF), which is being continued again at 5% for the state's next budget year; threatened reduction or delay in the state Motor Fuel Tax (MFT) revenue; and doubling of a state wide gas tax and increase to the cigarette tax, among other items. The effects of the legalization of cannabis in Illinois that recently passed are not yet known.

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 \$115,774 or 13.29% for FY 2019-20. 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 2019-20 budget:

Staffing Initiatives

The Village continues to hold personnel expenses low 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, however no additional reductions are possible without a reduction in services or programs. During the hiring of replacement personnel, staff has looked for motivated candidates with exceptional skills to increase efficiency desperately needed with the extremely lean staff the Village has.

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). Four employees were eligible to take advantage of the incentive, and all four did as noted above. The Village estimated 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. Promotions and new positions have offset this savings, however.

Technology Initiatives

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 \$20,540 is budgeted to be spent in FY 2019-20 for ongoing scanning. In addition, \$6,000 is budgeted for tablets for the Mayor and Village Board in order to eliminate paper board agenda packets.

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 \$2,385 for the ongoing hosting of the application.

In the Police Department, the Village entered into an agreement with an emergency 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, the police department plans to implement a new evidence management system called BEAST at a cost of roughly \$12,000.

Park Improvements

Due to the ongoing budget concerns caused by the environmental issues currently occurring, FY 2019-20 is planned to be a "quiet" park year. Several park projects have been discussed by the Parks Commission, but they are large dollar items that will need to be deferred. If any interior work were to occur on the Community Resource Center building, the Village budgeted \$95,000 of restricted ADA funds to fund accessibility improvements, however it is not likely that the project will commence in FY 2019-20.

Development Initiatives

The location of the former K-Mart that closed many years ago was purchased by a new developer, and renovations to turn the site into a Pete's Fresh Market commenced in FY 2016-17 and concluded in FY 2018-19. Construction of additional out lot spaces in this area also occurred and began opening in Spring 2019. Adjacent to this property is the existing Town Center shopping center where the vacancy of the largest tenant, Sports Authority, necessitated plans to modify the tenant space for future retailers; a Marshall's and a Skechers opened in late 2018 to take over the reconstructed unit. 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 \$485,000 has been included in the FY 2019-20 budget. \$270,000 of expenditures has been budgeted as a developer incentive to partially 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 2019-20.

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 re-budgeted \$45,000 for FY 2019-20 (originally budgeted in the prior year but the project was deferred) 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 2019-20 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, began exterior renovations in FY 2018-19. Rooftop HVAC units may be upgraded in FY 2019-20 and have been included in the budget. 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, contributions to the Special Recreation Association 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 until the Community Resource Center is completed.

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 2019-20 plan year, the Village's health insurance premium will increase by about 3.9%. Over the past nine years, the average annual increase has been about 2.83% 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 saved the Village approximately \$32,500 in FY 2018-19.

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 desire not 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:

- Providing a safe environment to live and work in for Willowbrook residents and employees;
- 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;
- Maintaining the Village's AAA bond rating; 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-nine 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 seventeenth time for FY 2018-19, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2019-20 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, 2019

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

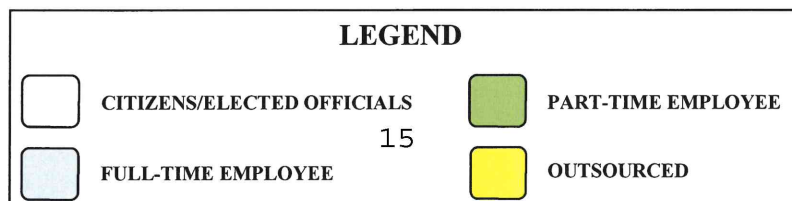
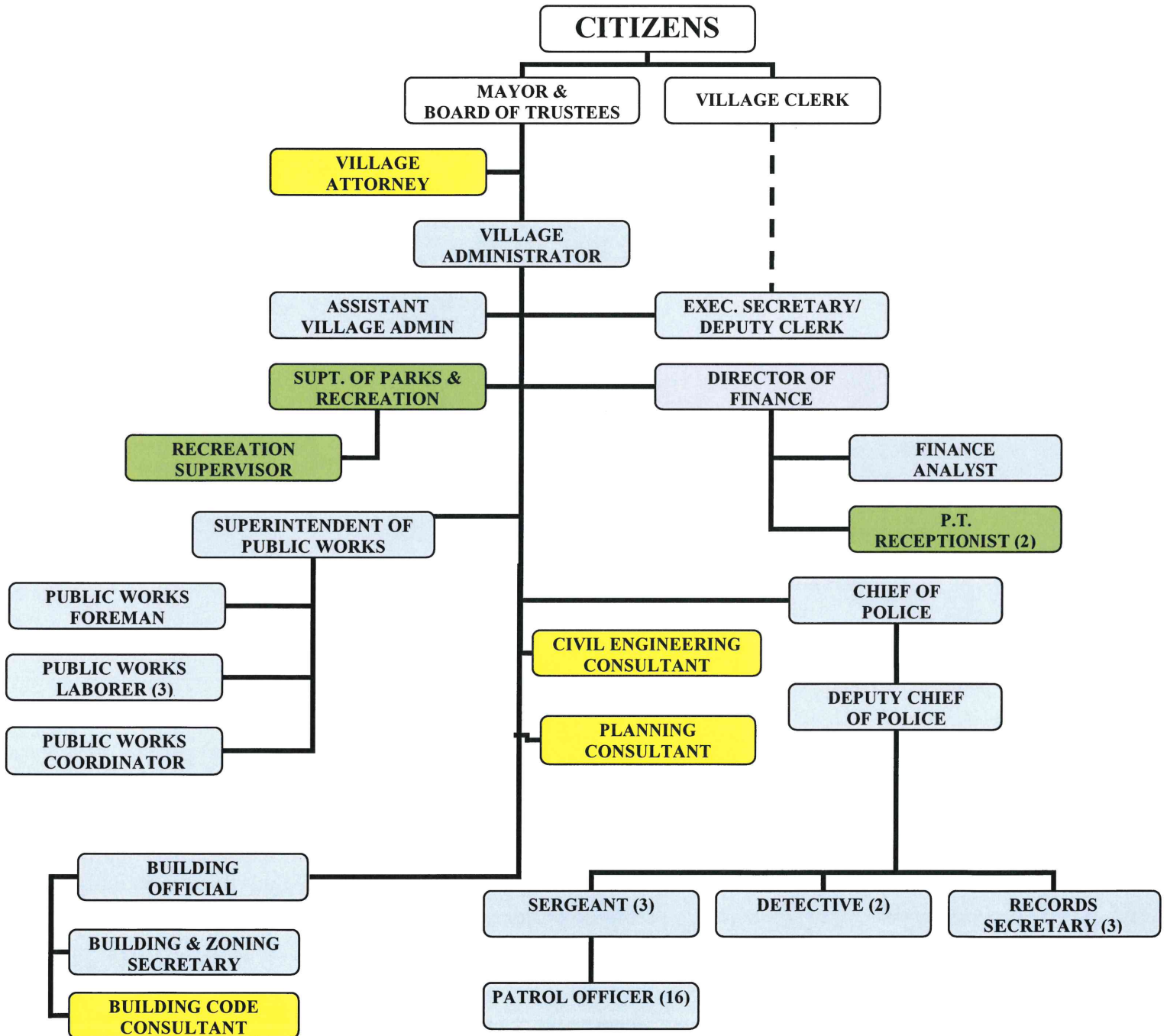
Village Administrator/Director of Municipal Services, Timothy Halik

Director of Finance, Carrie Dittman

Chief of Police, Robert Schaller

VILLAGE OF WILLOWBROOK

ORGANIZATIONAL CHART





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 1, 2018

Christopher P. Morill

Executive Director

HISTORY OF THE VILLAGE OF WILLOWBROOK

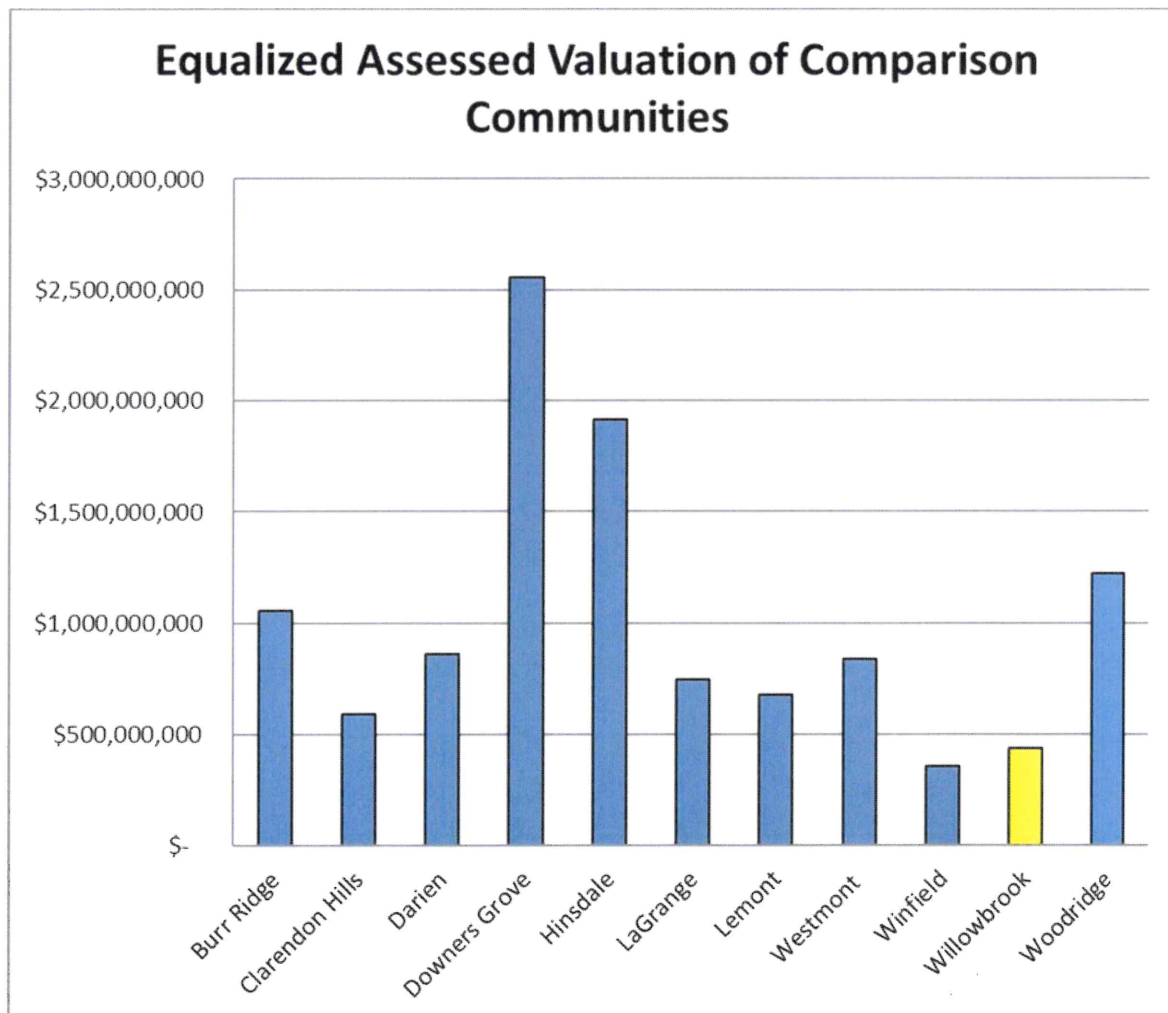
In 1959, a homeowner's group called the Ridgemoor Homeowners Association decided to incorporate as a village in order to be able to guide the development of farmland which surrounded their homes. Changes in the law scheduled to become effective January 1, 1960, which would require a population of 400 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, Hinsdale Lake Commons and the Willows. 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 The Plastics Group, Exclusive Windows and the Trane Corporation.

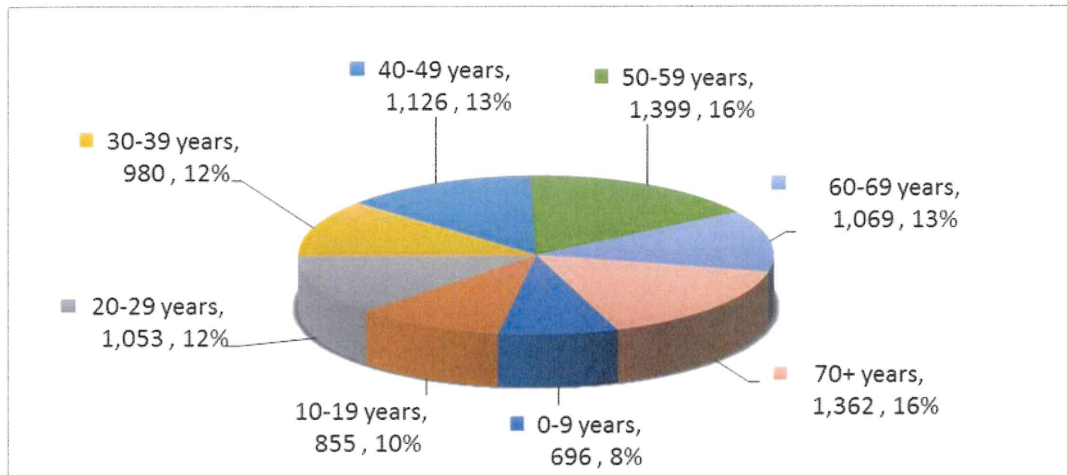
Community	Population	Equalized Assessed Valuation	Square Miles	Total Employees	Employees Per 1,000 Residents
Burr Ridge	10,559	\$ 1,055,358,565	7.2	62	5.9
Clarendon Hills	8,427	589,886,781	1.9	74	8.8
Darien	22,086	859,404,539	9.5	82	3.7
Downers Grove	49,540	2,554,345,132	14.7	330	6.7
Hinsdale	17,705	1,916,260,875	4.7	217	12.3
LaGrange	15,550	745,727,005	2.5	119	7.7
Lemont	16,000	677,184,791	8.0	104	6.5
Westmont	24,756	839,446,499	7.0	239	9.7
Winfield	9,820	358,993,806	3.0	37	3.8
Willowbrook	8,540	\$ 438,994,073	2.3	44	5.2
Woodridge	32,971	1,221,439,936	9.8	126	3.8
Median	16,000	\$ 839,446,499	7.0	104	6.5
Average	19,632	\$ 1,023,367,455	6.4	130	6.7



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 senior citizen discount in the refuse contract. 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 Re¹⁸creation Department and the Village's community

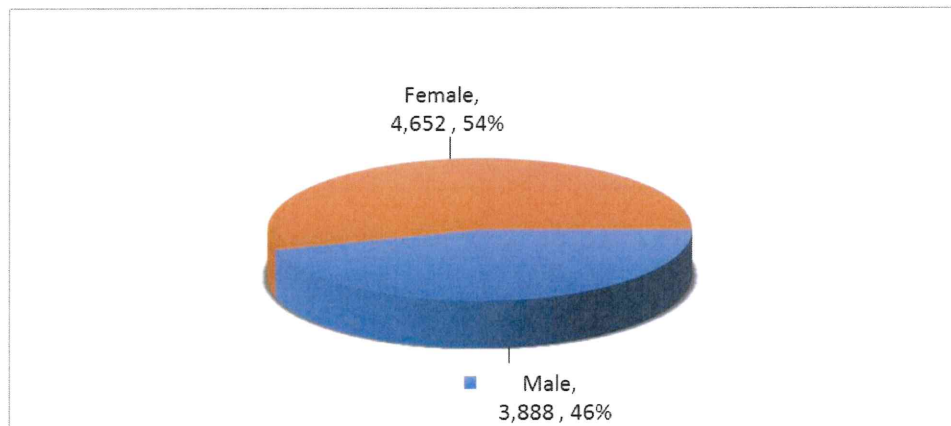
parks. The Village also belongs to and supports the Gateway Special Recreation Association that provides recreational opportunities for disabled persons. In addition, the Village hosts many special events throughout the year geared toward its younger residents, such as the Holiday Tree Lighting, annual Children's Holiday Party, Back to School Movie Night, Touch-a-Truck and Easter egg hunt. In addition, in May 2019 the Village hosted its fifth annual 5K Fun Run/Spring Fling.

Village Population by Age Group

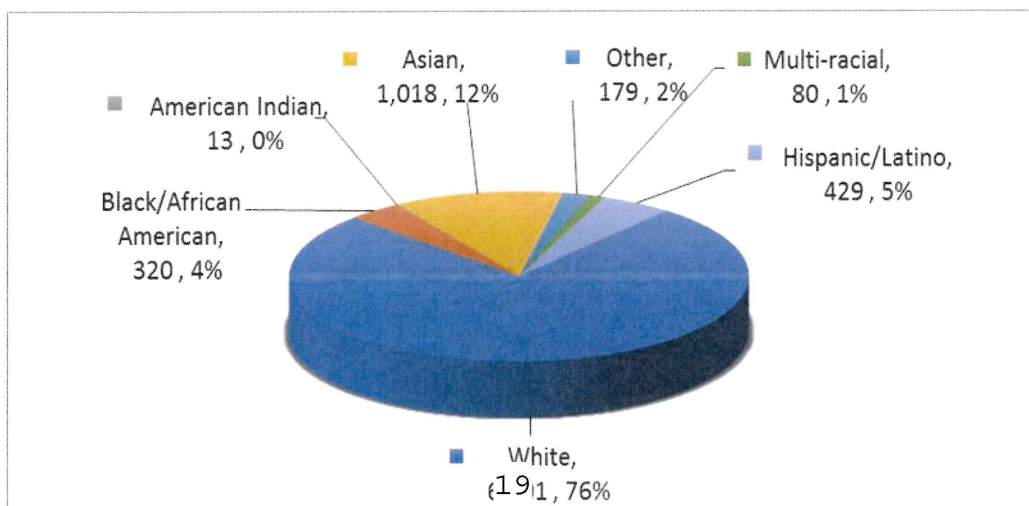


Median Age: 46.3 years

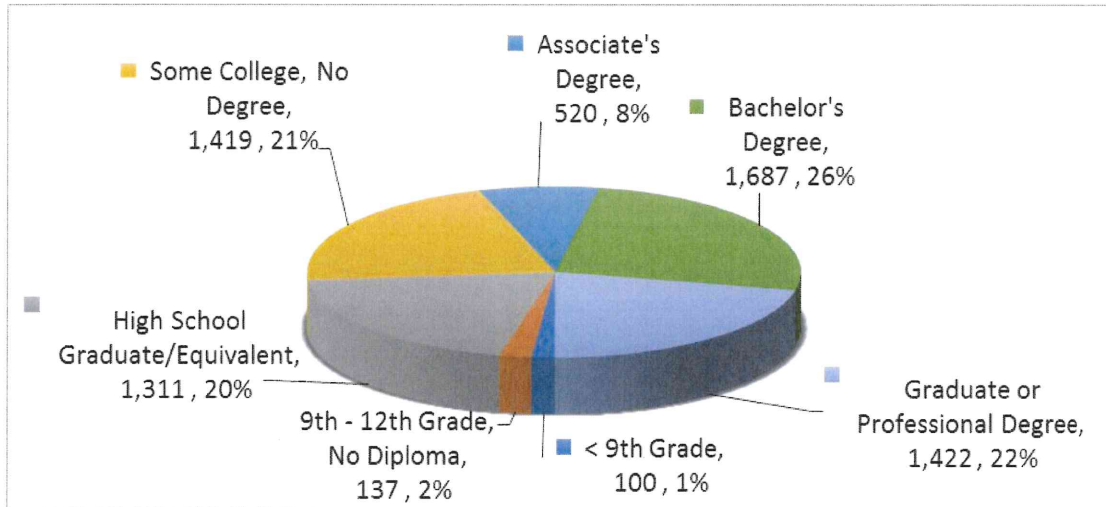
Village Population by Sex



Village Population by Race

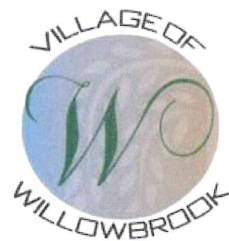
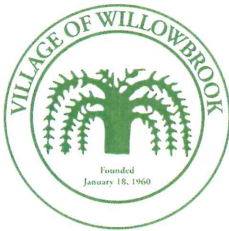


Village Population by Education (Adults 25 years +)



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 (previously) non-home rule communities. The Village's citizenry passed a voter referendum in April 2019 to become home-rule. However, at time of budget adoption this was not a certainty and thus the Village did not account for any change in powers in the FY 2019-20 budget that might be available under home-rule status. The Village does not have a local sales tax and relies heavily on the 1% tax distributed by the State of Illinois. The Village was 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. The website underwent a total redesign beginning in FY 2018-19 continuing into FY 2019-20.
- 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 previously supplied 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 2019-20 the Village budgeted to replace these laptops to resume paperless board meetings.
- 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 enhanced 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.
- In FY 2019-20, the Village will also begin using Polco, an online portal to be used to conduct surveys and evaluate responses based on the respondent's location and other demographics.

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).

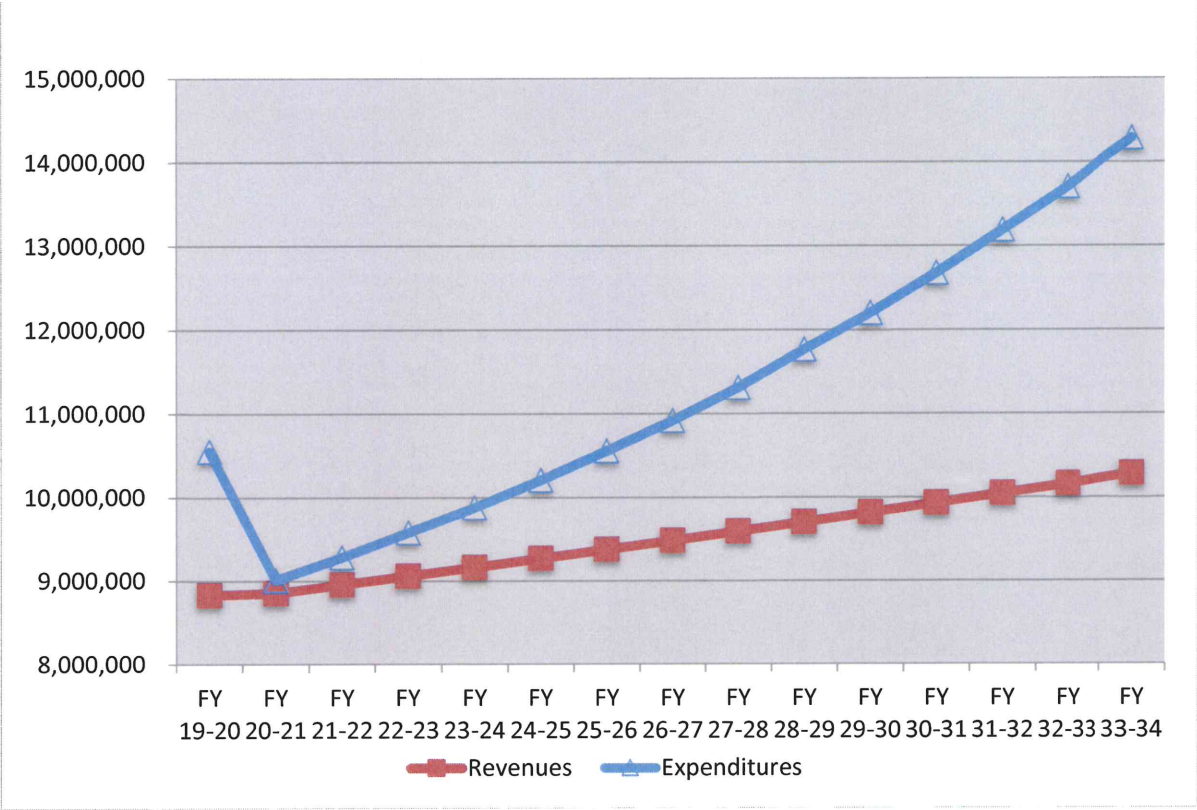
The Willowbrook team also developed the following strategic objectives as part of the 2001 session, however they are not currently part of the Village's financial plan:

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.

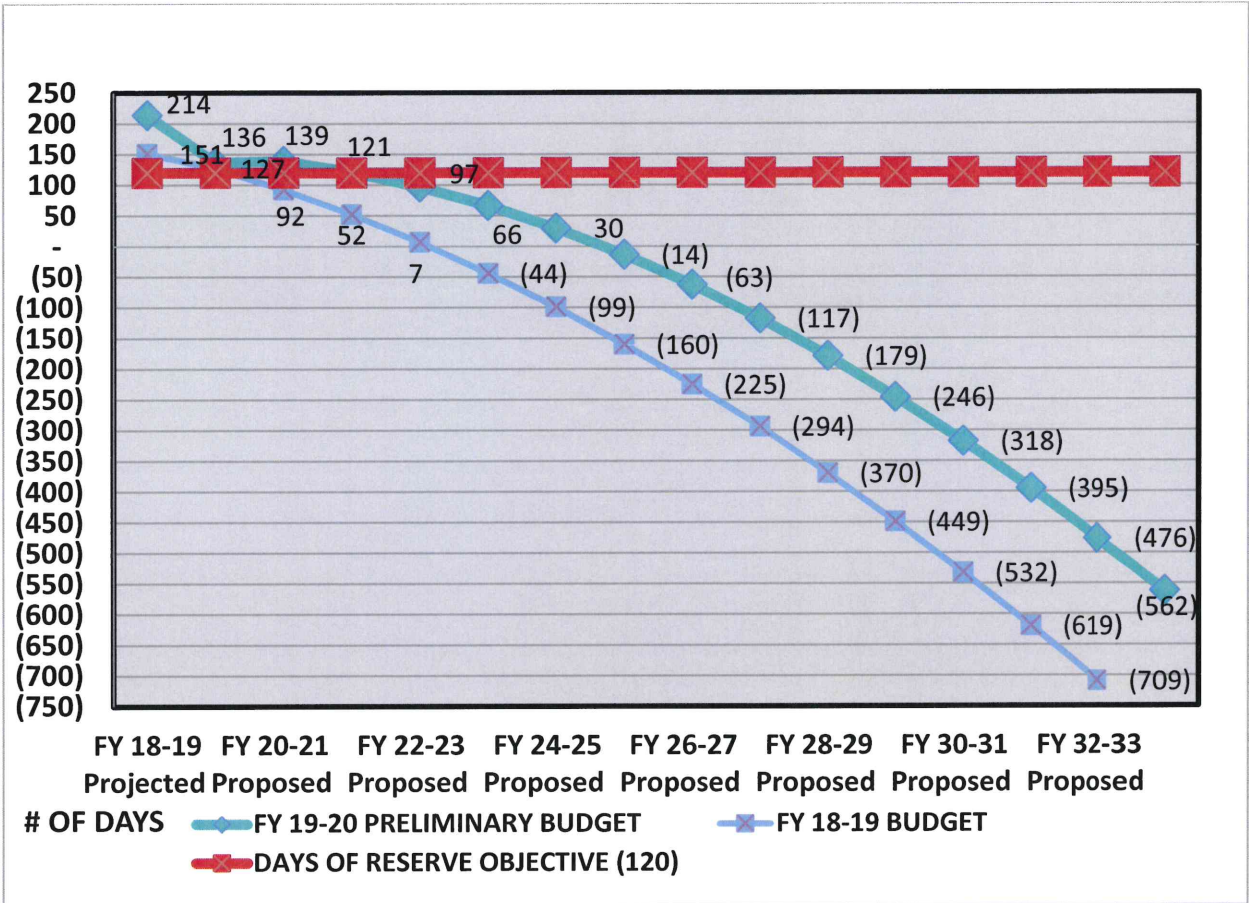
GENERAL FUND REVENUES & EXPENDITURES-PROJECTED NEXT 15 YEARS

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 following graph 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.



GENERAL FUND NUMBER OF DAYS OPERATING EXPENSE – NEXT 15 YEARS

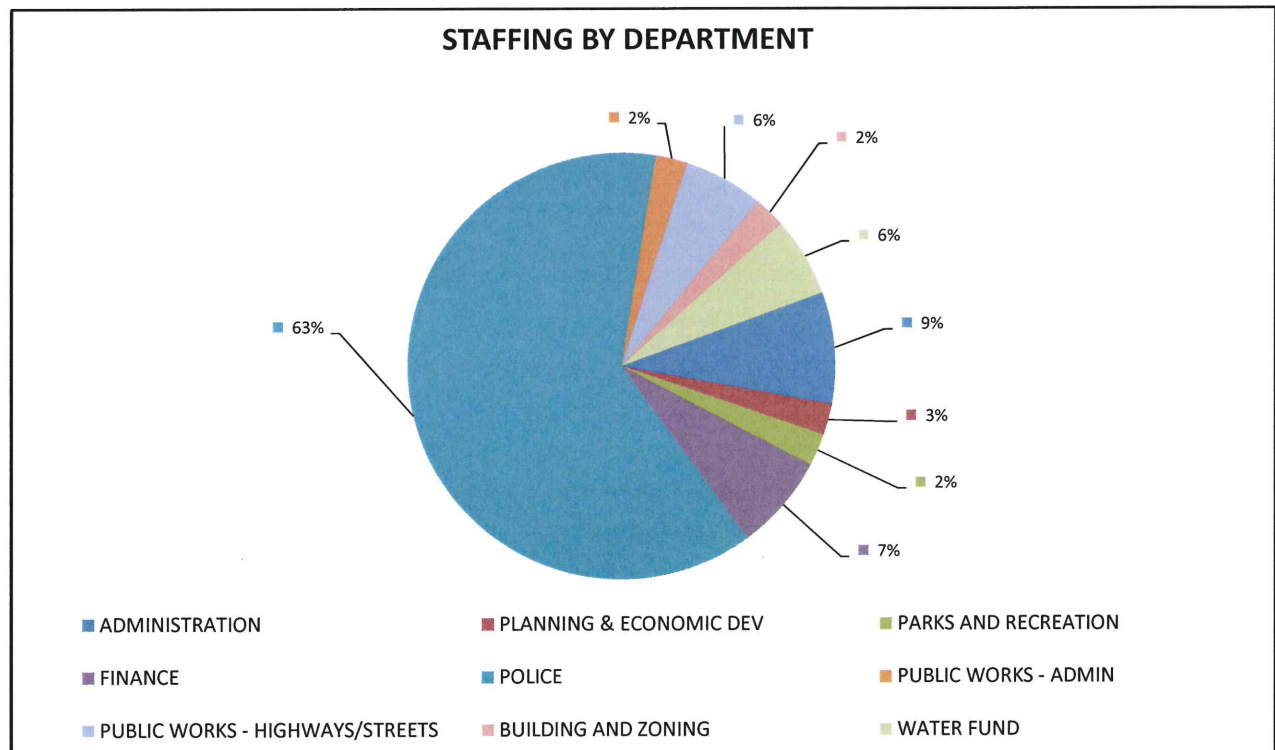


The graph above depicts the projected future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. Without change, FY 2022-23 will be the first year the Village dips below the benchmark. While years far out into the future (FY 2025-26) project a negative fund balance position, the graph is meant to present a "what-if" scenario if nothing were to change. Additional potential revenues from the recent achievement of home rule status are not included in the projections, for example. As changes occur and additional revenues are realized, the revenue assumptions will be updated to reflect them.

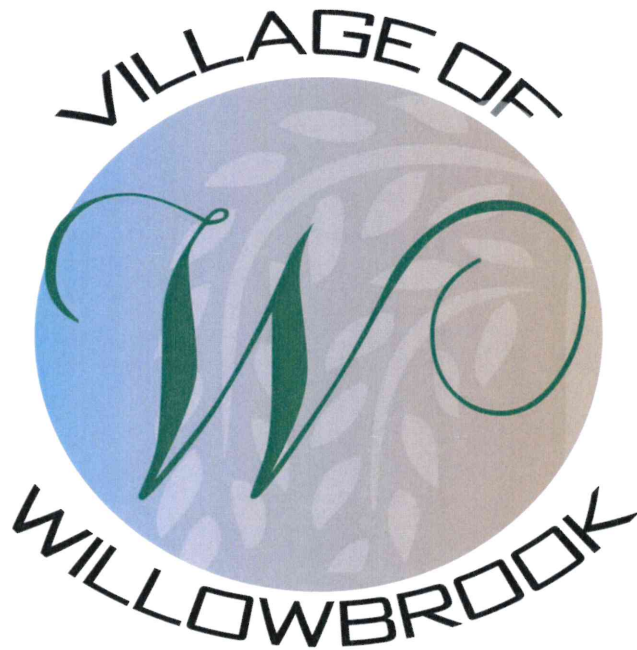
FULL-TIME EQUIVALENT EMPLOYEES

Function/Program	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Budgeted 2020*
General Government									
Administration	2.5	2.5	2.5	2.5	2.5	3.0	3.0	2.5	3.5
Finance	2.0	2.0	2.0	2.0	3.0	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	20.0	20.0	22.0	23.0	23.0	23.0	23.0	23.0	23.0
Civilians	4.0	4.0	4.0	4.0	4.0	4.5	4.5	3.5	3.0
Public Services									
Administration	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.0
Highways and Streets	2.0	2.0	2.0	2.0	2.0	2.5	2.5	2.5	2.5
Water	2.0	2.0	2.0	2.0	2.0	2.5	2.5	2.5	2.5
Total	36.0	36.0	38.0	39.0	40.0	42.0	42.0	40.5	41.5

* One full-time Superintendent of Public Works was added during FY 2018-19 which is now budgeted in FY 2019-20.



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 repayment 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. The Capital Projects Fund was not budgeted for in FY 2019-20 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.

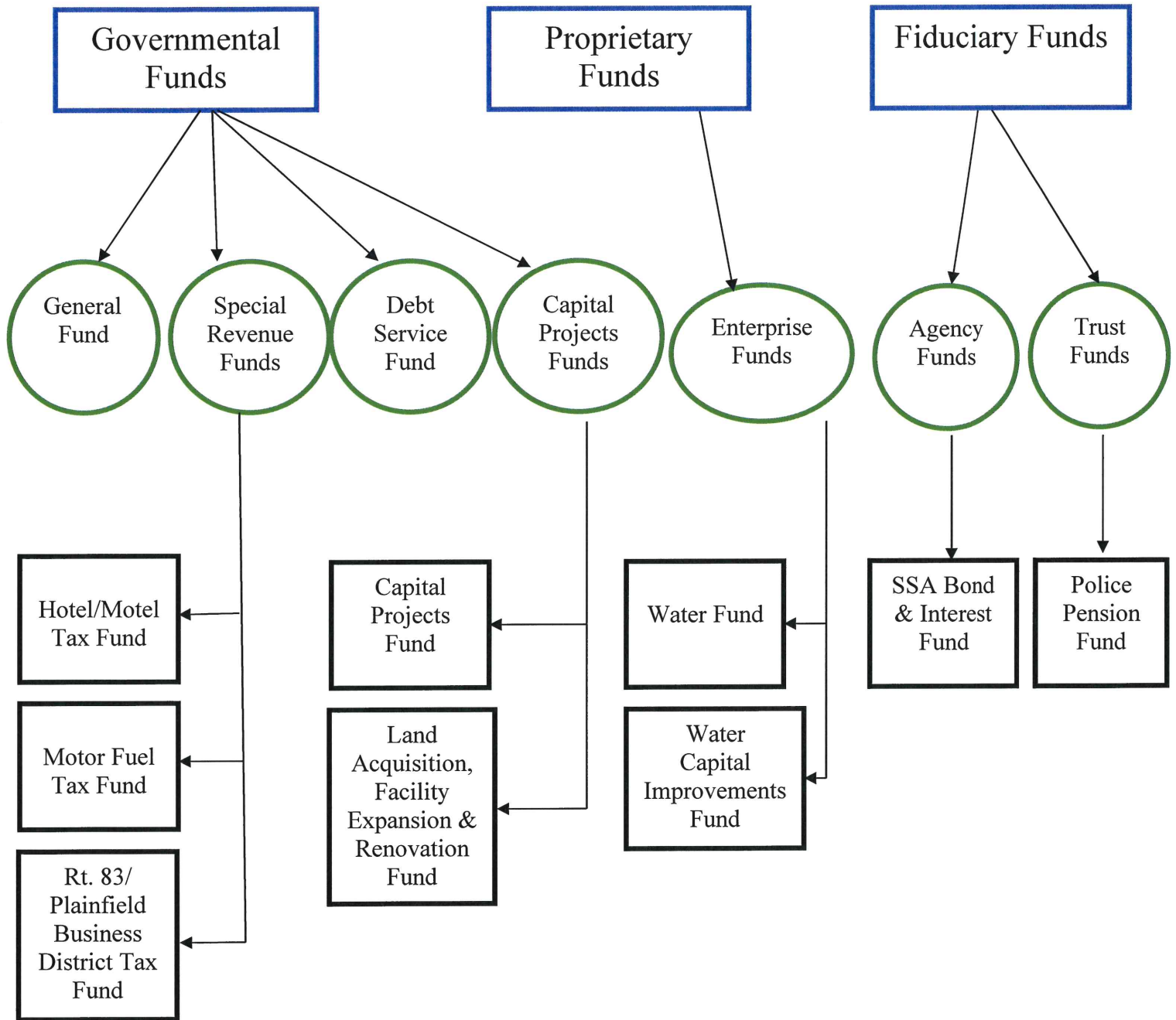
**VILLAGE OF WILLOWBROOK
MATRIX OF VILLAGE FUNDS AND DEPARTMENTS**

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

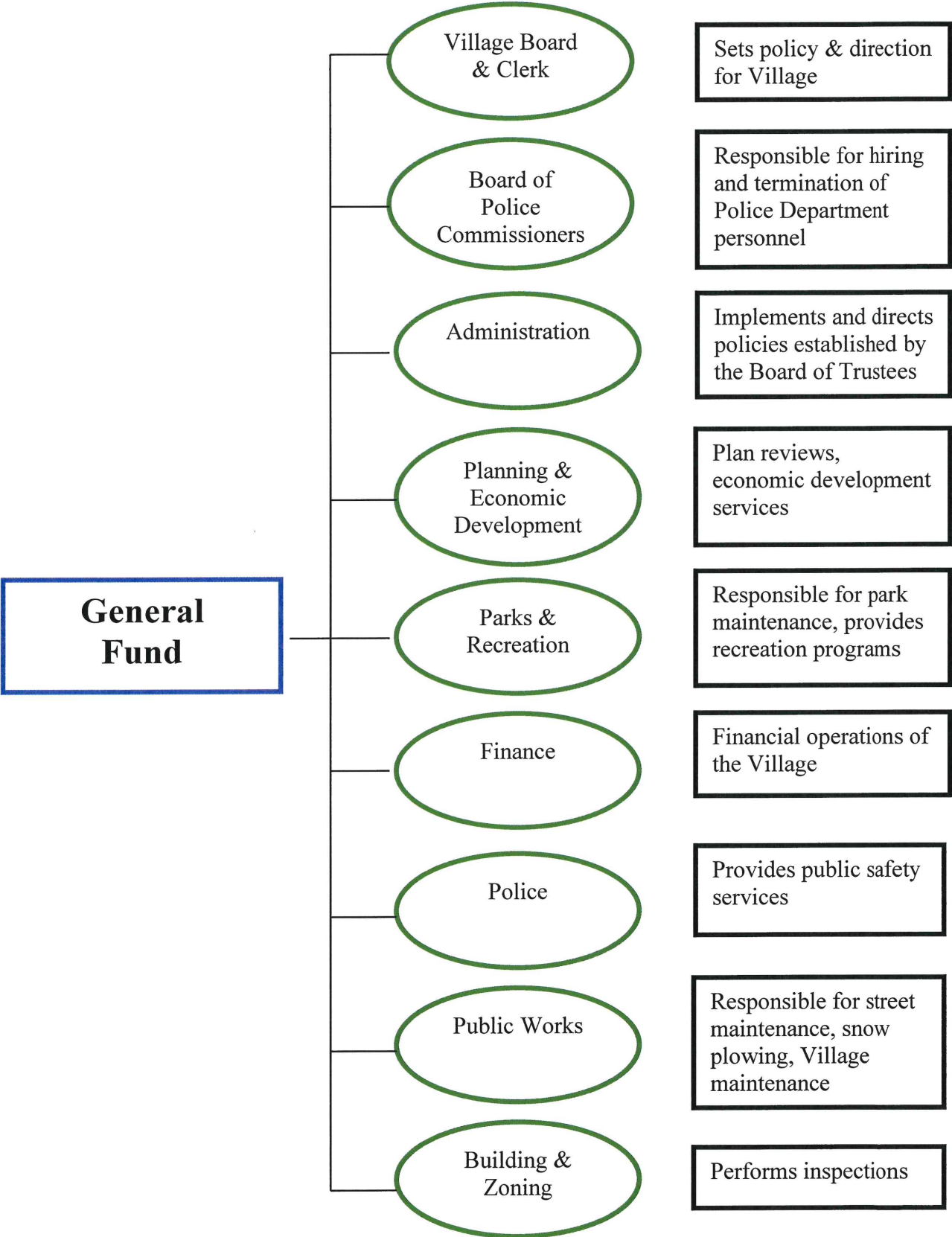
Village Departments	Village Funds										
	General Fund	Hotel/Motel Tax Fund	Motor Fuel Tax Fund	Rt. 83/Plainfield Business District Tax Fund	Capital Projects Fund	Land Acquisition, Facility Expansion & Renovation Fund	Debt Service Fund	Water Fund	Water Capital Improve. Fund	Police Pension Fund	SSA#1 Agency Fund
Village Board & Clerk	x	x									
Board of Police Commissioners	x										
Administration	x	x				x	x			x	x
Planning & Econ. Development	x			x							
Parks & Recreation	x				x	x					
Finance	x										
Police	x									x	
Public Works *	x		x		x			x	x		
Building & Zoning	x										
Water Department*								x	x		

* From a staffing perspective, the same employees work in the Public Works Department and in the Water Department.

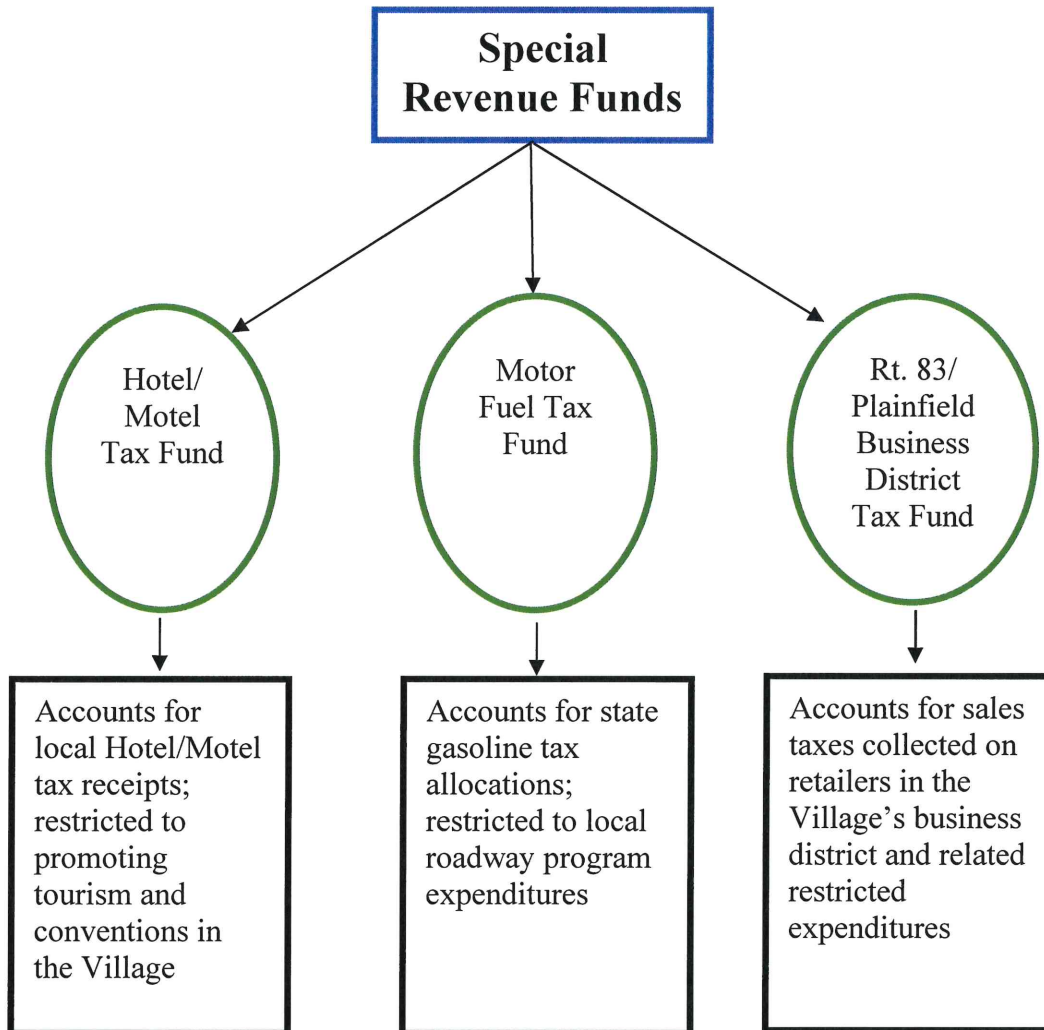
Fund Structure – All Funds



General Fund Departments



Special Revenue Funds



Other Funds

Capital Projects Fund

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

Debt Service Fund

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

Police Pension Fund

Accounts for pension costs for the Village's Police Department

Water Capital Improvements Fund

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

Water Operating Fund

Revenues and costs to provide water to residential and commercial customers

SSA #1 Bond (Agency) Fund

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

Land Acquisition, Facility Exp. & Renovation Fund

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

BUDGETARY POLICIES AND SCHEDULE

I. Significant Budgetary Policies

- A. The operating budget is essentially prepared on the cash basis of accounting, which is not consistent with generally accepted accounting principles (GAAP). The more significant differences are noted below:
 - a. In accordance with GAAP, the Village records changes in market value for the applicable Village investments on its financial statements. However, changes in market values are not included in the Village's operating budget.
 - b. Principal payments on long term debt of enterprise funds are included in the operating budget, whereas principal paid is shown as a reduction of debt payable on the enterprise fund's financial statements.
 - c. Capital outlay expense in enterprise funds is included in the operating budget, whereas purchases of items such as land, buildings, equipment, etc. are included in the capital assets on the enterprise fund's balance sheet.
 - d. Depreciation expense is reported on the enterprise funds' financial statements but is not budgeted.
- B. Budget appropriations lapse at year-end and encumbrance accounting is not used by the Village, therefore expenditures that are not substantially incurred by the end of the fiscal year must be reappropriated in the next fiscal year budget. The Village has an April 30 fiscal year end.
- C. The General Fund balance reserve is targeted to be 120 days or 33% of operating expenditures. As described in the transmittal letter and Organizational Goals, 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 \$10,000 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 2019-20 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 2003-2018.

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 2018-19.

SCHEDULE

Event	Date
Goal Setting Workshop	
Review results of Community Needs Survey	N/A
Senior Staff Workshop	12.14.18
Review current fiscal year initiatives and assess progress	
Identify initiatives that will carry over to next fiscal year	
Identify any new initiatives/eliminate if needed	
Present budget workbook (including increase guidelines) to staff	
Department Budget Proposals Due	1.11.19
Departmental Budget Review Meetings w/Finance & Village Admin	1.14.19 - 1.25.19
Final Staff Budget Meeting and Adjustments	1.28.19
Presentation to Committees	2.18.19
Public Hearing on Appropriation Ordinance	3.18.19
Board Budget Workshop I	3.18.19
Board Budget Workshop II (if needed)	4.8.19
Final Approval of Budget	4.22.19
Adopt Appropriation Ordinance	6.10.19

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. The Village achieved home rule status by voter referendum in April 2019, about the same time the budget was adopted, although certification by the county did not occur until after April 30, 2019. Previously under non-home rule status the debt limit was 8.625% of the Equalized Assessed Valuation. Home rule powers exempt the Village from the tax cap on property taxes, and aside from not being able to issue bonds payable from ad valorem property taxes maturing more than 40 years from the time of issuance, home rule units do not adhere to any statutory debt limit.

DEBT OUTSTANDING

The Village has the following debt instruments currently outstanding:

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 income tax 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, 2019 was \$2,275,000.

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 36% of income tax revenue) and approximately \$54,000 of annual water revenues (about 1.7% of water sales) are unavailable for other projects until the bonds mature. These revenue sources represent about 3.3% of total General Fund revenues and 1.7% 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 3.3% of General Fund revenues and 3.2% of Water Fund revenues over the next 17-19 years.

TOTAL OUTSTANDING DEBT AND CURRENT DEBT PAYMENTS

	Balances May 1, 2018	Additions	Reductions	Balances April 30, 2019	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%	4,580,000	-	220,000	4,360,000	125,950
\$887,089 IEPA Loan, due July 31, 2036 with interest at 1.86%	848,964	-	38,837	810,127	15,611
TOTAL	\$ 5,428,964	\$ -	\$ 258,837	\$ 5,170,127	\$ 141,561

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
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	\$ 810,127	\$ 142,717	\$ 4,360,000	\$ 1,165,000	\$ 6,477,844

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. Prior to achieving home rule status in April 2019, unspent taxes were reported as restricted for tourism in accordance with ILCS. Each year the spendable fund balance 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

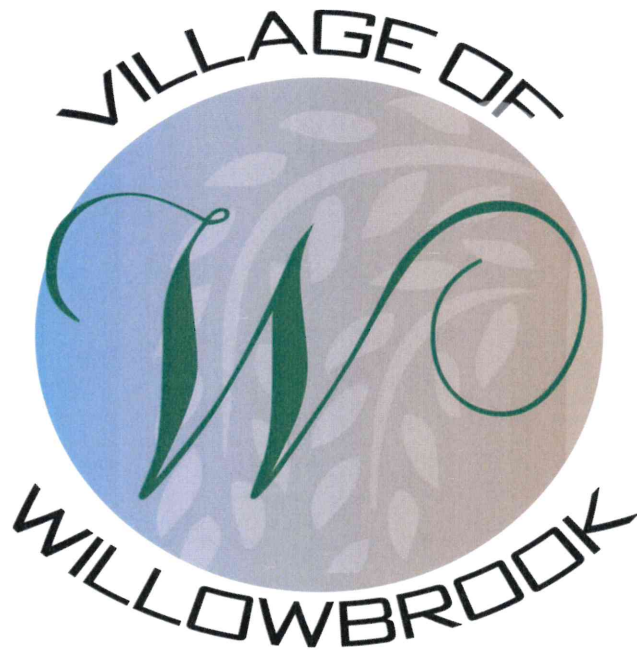
Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

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 and updated in 2019.

FINANCIAL SUMMARY



VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
PROPOSED FY 2019-20

	General Fund	Route 83/ Plainfield Rd. Business District Tax Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund
REVENUES					
Taxes	\$ 1,802,553	\$ -	\$ -	\$ -	\$ 248,000
Intergovernmental	4,815,000	485,000	-	-	-
Licenses and Permits	431,350	-	-	-	-
Charges for Services	96,850	-	3,207,500	-	-
Fines and Forfeits	725,000	-	-	-	-
Investment Income	24,000	-	12,000	6,000	6,000
Miscellaneous	351,208	-	12,000	-	-
Total Revenues	8,245,961	485,000	3,231,500	6,000	254,000
EXPENDITURES/EXPENSES					
General Government	2,830,269	-	-	-	111,410
Public Safety	5,478,699	-	-	-	-
Highways and Streets	1,365,242	-	-	-	-
Economic Development	-	286,500	-	-	-
Health and Welfare	36,300	-	-	-	-
Culture and Recreation	442,033	-	-	-	-
Water Service	-	-	3,146,404	-	-
Capital Outlay	-	-	-	61,000	-
Debt Service	-	-	24,291	-	-
Total Expenditures/Expenses	10,152,543	286,500	3,170,695	61,000	111,410
Net Surplus (Deficit)	(1,906,582)	198,500	60,805	(55,000)	142,590
Other Financing Sources (Uses)					
Transfer to Other Funds	(398,873)	-	(447,471)	-	-
Transfer from Other Funds	575,667	-	-	400,000	-
Sale of Capital Assets	7,500	-	-	-	-
Total Other Financing Sources (Uses)	184,294	-	-447,471	400,000	-
Estimated Fund Balance, May 1	5,194,551	998,317	5,110,581	436,794	500,440
Estimated Fund Balance, April 30	\$ 3,472,263	\$ 1,196,817	\$ 4,723,915	\$ 781,794	\$ 643,030
Change in Fund Balance (in dollars)	\$ (1,722,288)	\$ 198,500	\$ (386,666)	\$ 345,000	\$ 142,590
Change in Fund Balance (%)	-33.16%	19.88%	-7.57%	78.98%	28.49%
	Note 1	Note 1		Note 1	Note 1

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

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CON'T)
PROPOSED FY 2019-20

	Motor Fuel Tax Fund	Debt Service Fund	SSA Bond Interest Fund	Land Acquisition, Facility Expansion & Renovation Fund	Capital Projects Fund	All Funds Total
REVENUES						
Taxes	\$ -	\$ -	\$ 322,465	\$ -	\$ -	\$ 2,373,018
Intergovernmental	217,343	-	-	-	-	5,517,343
Licenses and Permits	-	-	-	-	-	431,350
Charges for Services	-	-	-	-	-	3,304,350
Fines and Forfeits	-	-	-	-	-	725,000
Investment Income	4,500	-	500	-	-	53,000
Miscellaneous	-	-	-	-	-	363,208
Total Revenues	221,843	-	322,965	-	-	12,767,269
EXPENDITURES/EXPENSES						
General Government	-	-	-	-	-	2,941,679
Public Safety	-	-	-	-	-	5,478,699
Highways and Streets	265,448	-	-	-	-	1,630,690
Economic Development	-	-	-	-	-	286,500
Health and Welfare	-	-	-	-	-	36,300
Culture and Recreation	-	-	-	-	-	442,033
Water Service	-	-	-	-	-	3,146,404
Capital Outlay	-	-	-	120,000	-	181,000
Debt Service	-	326,344	322,465	-	-	673,100
Total Expenditures/Expenses	265,448	326,344	322,465	120,000	-	14,816,405
Net Surplus (Deficit)	(43,605)	(326,344)	500	(120,000)	-	(2,049,136)
Other Financing Sources (Uses)						
Transfer to Other Funds	-	-	-	-	-	(846,344)
Transfer from Other Funds	-	326,344	-	120,000	-	1,422,011
Sale of Capital Assets	-	-	-	-	-	7,500
Total Other Financing Sources (Uses)	-	326,344	-	120,000	-	583,167
Estimated Fund Balance, May 1	346,858	6	13,861	8,572	628	12,610,608
Estimated Fund Balance, April 30	\$ 303,253	\$ 6	\$ 14,361	\$ 8,572	\$ 628	\$ 11,144,639
Change in Fund Balance (in dollars)	\$ (43,605)	\$ -	\$ 500	\$ -	\$ -	
Change in Fund Balance (%)	-12.57%	0.00%	3.61%	0.00%	0.00%	
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 Rt. 83/Plainfield Business District Tax Fund		
	Actual 17-18	Estimated Actual 18-19	Proposed 19-20	Actual 17-18	Estimated Actual 18-19	Proposed 19-20
REVENUES						
Taxes	\$ 1,856,939	\$ 1,861,260	\$ 1,802,553	\$ -	\$ -	\$ -
Intergovernmental	5,273,577	4,878,811	4,815,000	467,933	487,550	485,000
Licenses and permits	774,262	865,880	431,350	-	-	-
Charges for Services	133,447	146,174	96,850	-	-	-
Fines and forfeits	821,118	1,003,648	725,000	-	-	-
Investment Income	40,135	79,870	24,000	-	-	-
Miscellaneous	380,545	376,369	351,208	-	-	-
Total Revenues	\$ 9,280,023	\$ 9,212,012	\$ 8,245,961	\$ 467,933	\$ 487,550	\$ 485,000
EXPENDITURES/EXPENSES						
General Government	1,794,485	2,403,288	2,830,269	-	-	-
Public Safety	4,948,286	4,986,042	5,478,699	-	-	-
Highways and Streets	1,249,612	1,135,647	1,365,242	-	-	-
Economic Development	-	-	-	13,208	24,386	286,500
Health and Welfare	32,039	33,480	36,300	-	-	-
Culture and Recreation	1,273,358	344,388	442,033	-	-	-
Water Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures/Expenses	\$ 9,297,780	\$ 8,902,845	\$ 10,152,543	\$ 13,208	\$ 24,386	\$ 286,500
Net Surplus (Deficit)	\$ (17,757)	\$ 309,167	\$ (1,906,582)	\$ 454,725	\$ 463,164	\$ 198,500
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(1,095,579)	(661,927)	(398,873)	-	-	-
Transfer from Other Funds (1)	-	498,805	575,667	-	-	-
Sale of Capital Assets	6,119	-	7,500	-	-	-
Total Other Financing Sources (Uses)	\$ (1,089,460)	\$ (163,122)	\$ 184,294	\$ -	\$ -	\$ -
Estimated Fund Balance, May 1	6,155,723	5,048,506	5,194,551	80,428	535,153	998,317
Estimated Fund Balance, April 30	\$ 5,048,506	\$ 5,194,551	\$ 3,472,263	\$ 535,153	\$ 998,317	\$ 1,196,817

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

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

	MAJOR ENTERPRISE FUND Water & Water Capital Improvements Fund			NON-MAJOR SPECIAL REVENUE FUNDS Hotel/Motel, MFT		
	Actual 17-18	Estimated Actual 18-19	Proposed 19-20	Actual 17-18	Estimated Actual 18-19	Proposed 19-20
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 242,577	\$ 250,063	\$ 248,000
Intergovernmental	-	-	-	218,052	218,197	217,343
Licenses and permits	-	-	-	-	-	-
Charges for Services	3,439,127	3,331,214	3,207,500	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment Income	12,315	27,000	18,000	6,114	14,000	10,500
Miscellaneous	38,649	34,564	12,000	-	-	-
Total Revenues	\$ 3,490,091	\$ 3,392,778	\$ 3,237,500	\$ 466,743	\$ 482,260	\$ 475,843
EXPENDITURES/EXPENSES						
General Government	-	-	-	118,212	102,585	111,410
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	170,236	168,826	265,448
Economic Development	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Water Service	3,312,890	2,901,428	3,146,404	-	-	-
Capital Outlay	-	14,847	61,000	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	25,905	25,233	24,291	-	-	-
Total Expenditures/Expenses	\$ 3,338,795	\$ 2,941,508	\$ 3,231,695	\$ 288,448	\$ 271,411	\$ 376,858
Net Surplus (Deficit)	\$ 151,296	\$ 451,270	\$ 5,805	\$ 178,295	\$ 210,849	\$ 98,985
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(47,345)	(46,601)	(47,471)	-	-	-
Transfer from Other Funds (1)	-	-	-	-	-	-
Sale of Capital Assets	(157,811)	-	-	-	-	-
Total Other Financing Sources (Uses)	\$ (205,156)	\$ (46,601)	\$ (47,471)	\$ -	\$ -	\$ -
Estimated Fund Balance, May 1	5,196,566	5,142,706	5,547,375	458,154	636,449	847,298
Estimated Fund Balance, April 30	\$ 5,142,706	\$ 5,547,375	\$ 5,505,709	\$ 636,449	\$ 847,298	\$ 946,283

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

	NON-MAJOR DEBT SERVICE FUNDS Debt Service, SSA Bond (Agency)			NON-MAJOR CAPITAL PROJECT FUNDS Capital Projects, L.A.F.E.R			TOTAL All Funds		
	Actual 17-18	Estimated 18-19	Proposed 19-20	Actual 17-18	Estimated 18-19	Proposed 19-20	Actual 17-18	Estimated 18-19	Proposed 19-20
REVENUES									
Taxes	\$ 324,440	\$ 325,575	\$ 322,465	\$ -	\$ -	\$ -	\$ 2,423,956	\$ 2,436,898	\$ 2,373,018
Intergovernmental	-	-	-	-	-	-	5,959,562	5,584,558	5,517,343
Licenses and permits	-	-	-	-	-	-	774,262	865,880	431,350
Charges for Services	-	-	-	-	-	-	3,572,574	3,477,388	3,304,350
Fines and forfeits	-	-	-	-	-	-	821,118	1,003,648	725,000
Investment Income	69	1,825	500	746	205	-	59,379	122,900	53,000
Miscellaneous	-	-	-	-	-	-	419,194	410,933	363,208
Total Revenues	\$ 324,509	\$ 327,400	\$ 322,965	\$ 746	\$ 205	\$ -	\$ 14,030,045	\$ 13,902,205	\$ 12,767,269
EXPENDITURES/EXPENSES									
General Government	-	-	-	-	-	-	1,912,697	2,505,873	2,941,679
Public Safety	-	-	-	-	-	-	4,948,286	4,986,042	5,478,699
Highways and Streets	-	-	-	-	-	-	1,419,848	1,304,473	1,630,690
Economic Development	-	-	-	-	-	-	13,208	24,386.00	286,500.00
Health and Welfare	-	-	-	-	-	-	32,039	33,480	36,300
Culture and Recreation	-	-	-	-	-	-	1,273,358	344,388	442,033
Water Service	-	-	-	-	-	-	3,312,890	2,901,428	3,146,404
Capital Outlay	-	-	-	774,811	385,869	120,000	774,811	400,716	181,000
Debt Service	-	-	-	-	-	-	-	-	-
Principal retirement	354,714	369,200	384,200	-	-	-	354,714	369,200	384,200
Interest and fiscal charges	291,647	278,553	264,609	-	-	-	317,552	303,786	288,900
Total Expenditures/Expenses	\$ 646,361	\$ 647,753	\$ 648,809	\$ 774,811	\$ 385,869	\$ 120,000	\$ 14,359,403	\$ 13,173,772	\$ 14,816,405
Net Surplus (Deficit)	\$ (321,852)	\$ (320,353)	\$ (325,844)	\$ (774,065)	\$ (385,664)	\$ (120,000)	\$ (329,358)	\$ 728,433	\$ (2,049,136)
Other Financing Sources (Uses)									
Transfer to Other Funds (1)	-	-	-	-	-	-	(1,142,924)	(708,528)	(446,344)
Transfer from Other Funds (1)	325,136	325,528	326,344	817,788	383,000	120,000	1,142,924	1,207,333	1,022,011
Sale of Capital Assets	-	-	-	-	-	-	(151,692)	-	7,500
Total Other Financing Sources (Uses)	\$ 325,136	\$ 325,528	\$ 326,344	\$ 817,788	\$ 383,000	\$ 120,000	\$ (151,692)	\$ 498,805	\$ 583,167
Estimated Fund Balance, May 1	5,408	8,692	13,867	(31,859)	11,864	9,200	11,864,420	11,383,370	12,610,608
Estimated Fund Balance, April 30	\$ 8,692	\$ 13,867	\$ 14,367	\$ 11,864	\$ 9,200	\$ 9,200	\$ 11,383,370	\$ 12,610,608	\$ 11,144,639

Departmental Summary - Salaries and Benefits

Salaries include full and part time employees and overtime:

Fund/Department	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Salaries	Salaries2	Note
	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Budgeted Salaries	Dollar Change	% Change	
GENERAL FUND							
Village Board & Clerk	47,400	55,500	55,500	63,600	8,100	14.6%	1
Board of Police Commissioners	500	500	-	-	-	0.0%	
Administration	236,306	241,395	249,114	296,213	47,099	18.9%	2
Planning & Economic Dev	29,275	30,098	22,288	23,316	1,028	4.6%	
Parks & Recreation	45,455	47,153	43,097	45,569	2,472	5.7%	3
Finance	224,365	233,933	239,863	243,495	3,632	1.5%	
Police	2,676,239	2,778,127	2,686,620	2,615,918	(70,702)	-2.6%	
Public Works	215,496	251,310	256,553	324,275	67,722	26.4%	4
Building & Zoning	117,705	122,953	114,453	132,464	18,011	15.7%	5
WATER FUND	219,117	234,493	231,146	296,845	65,699	28.4%	4
TOTAL	3,811,858	3,995,462	3,898,634	4,041,695	143,061	3.7%	

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

Fund/Department	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	Benefits	Benefits2	Note
	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Budgeted Benefits	Dollar Change	% Change	
GENERAL FUND							
Village Board & Clerk	4,926	5,206	5,170	5,681	511	9.9%	1
Board of Police Commissioners	565	486	305	320	15	4.9%	
Administration	85,230	85,797	70,084	126,143	56,059	80.0%	2
Planning & Economic Dev	16,782	16,778	14,993	13,473	(1,520)	-10.1%	6
Parks & Recreation	7,513	8,683	8,362	9,914	1,552	18.6%	3
Finance	76,277	86,638	86,709	79,894	(6,815)	-7.9%	6
Police	1,207,328	1,332,060	1,337,731	1,436,749	99,018	7.4%	7
Public Works	79,419	81,604	88,841	100,874	12,033	13.5%	4
Building & Zoning	57,969	57,990	55,711	49,948	(5,763)	-10.3%	6
WATER FUND	81,322	81,341	88,263	99,987	11,724	13.3%	4
TOTAL	1,617,331	1,756,583	1,756,169	1,922,983	166,814	9.5%	

Analysis of Changes +/- 5%:

1 Village board stipends were increased to \$200/meeting, which is now effective for three re-elected trustees.

2 The new Village Administrator's salary and benefits is being charged 100% to Administration, whereas the former Administrator was split between Administration, Public Works and Water due to his dual role as Director of Municipal Services/Village Administrator. It was also assumed a new Administrator would opt for more expensive family insurance coverage.

3 A new part-time clerical parks staff was budgeted to work in the new Community Resource Center when it opens.

4 The full-time position of Superintendent of Public Works was created during FY 2018-19 and is now budgeted for the first time. This position is split between Public Works and Water for salaries and benefits.

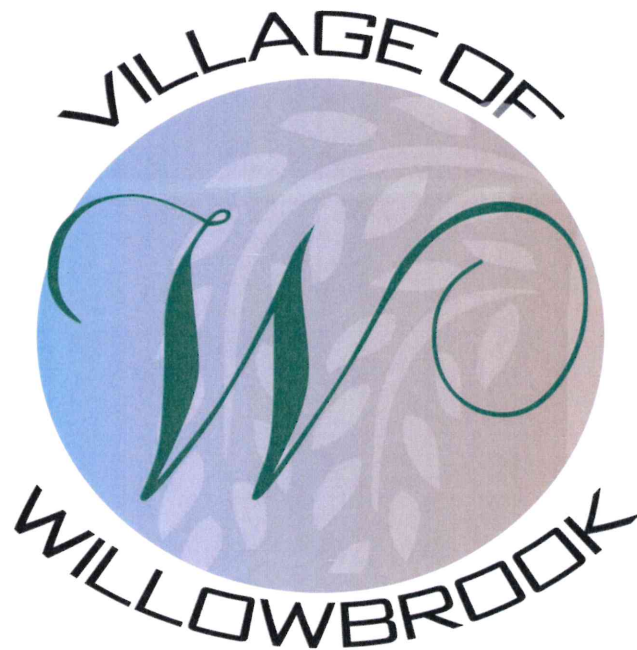
5 The Building Inspector was promoted to Building Official effective May 1, 2019 which was accompanied by a salary increase.

6 Benefit costs dropped slightly due to a decrease in the employer's IMRF pension contribution rate.

7 The employer's contribution to the Police Pension Fund increased \$115,774, or 13.29%.

	FY 2018-19	FY 2019-20
% of Salaries & Benefits of General Fund Expenditures	57%	53%
% of Salaries & Benefits of Water 5 ^{7d} Expenses	10%	11%

REVENUE SUMMARY



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

Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimated Actual	FY 19-20 Proposed Budget	FY 20-21 Forecast	FY 21-22 Forecast	FY 22-23 Forecast	FY 23-24 Forecast
General Corporate Fund	\$ 8,544,846	\$ 8,534,925	\$ 8,606,907	\$ 9,280,023	\$ 8,255,919	\$ 9,710,817	\$ 8,829,128	\$ 8,850,696	\$ 8,952,331	\$ 9,055,263	\$ 9,159,510
Water Fund	3,031,328	3,515,338	3,377,260	3,487,960	3,569,300	3,385,778	3,231,500	3,219,500	3,219,500	3,219,500	3,219,500
Hotel/Motel/Tax Fund	50,014	228,353	244,536	245,811	247,000	258,063	254,000	256,540	259,105	261,696	264,313
Motor Fuel Tax Fund	287,228	218,894	217,787	220,932	221,405	224,197	221,843	224,061	226,302	228,565	230,851
Tax Increment Financing Fund (closed)	825,830	-	-	-	-	-	-	-	-	-	-
SSA Bond & Interest Fund	320,911	325,581	319,797	324,503	322,275	327,400	322,965	322,425	321,085	323,925	320,600
Water Capital Improvements Fund	411,074	100,497	150,841	402,131	401,000	407,000	406,000	-	-	-	-
Capital Projects Fund	3,825	113	185	133	-	205	-	-	-	-	-
Debt Service Fund	1,744,363	(1)	326,397	325,142	325,528	325,528	326,344	326,546	326,657	322,709	322,720
and Acquisition, Facility Expansion & Renovation Fund	3,867,007	(2)	11,916	818,401	383,000	383,000	120,000	-	-	-	-
Rt. 83/Plainfield Road Business District Tax Fund	-	-	138,560	467,933	450,000	487,550	485,000	489,850	494,749	499,696	504,693
Total Revenues	\$ 19,086,426	\$ 13,248,983	\$ 13,394,186	\$ 15,572,969	\$ 14,175,427	\$ 15,509,538	\$ 14,196,780	\$ 13,689,618	\$ 13,799,729	\$ 13,911,354	\$ 14,022,187

Difference from Budget 18-19 to Proposed Budget 19-20:

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

Difference from Estimated Actual 18-19 to Proposed Budget 19-20:

(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).

0.15% \$ 21,353

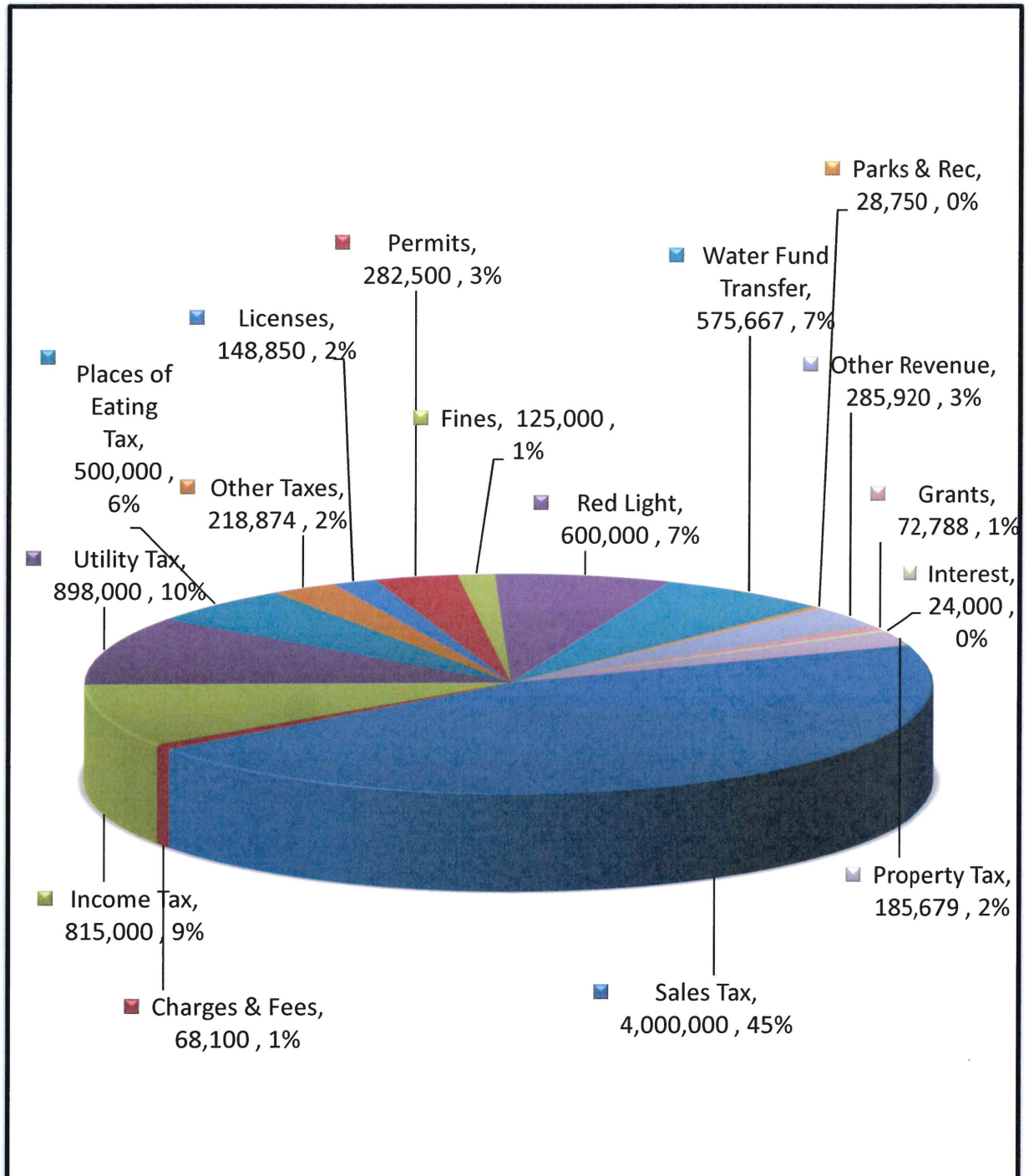
9.41% \$ 1,334,111

-8.46% \$ (1,312,758)

MAJOR REVENUE SOURCES BY FUND

General Corporate Fund Revenues by Source \$8,829,128

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

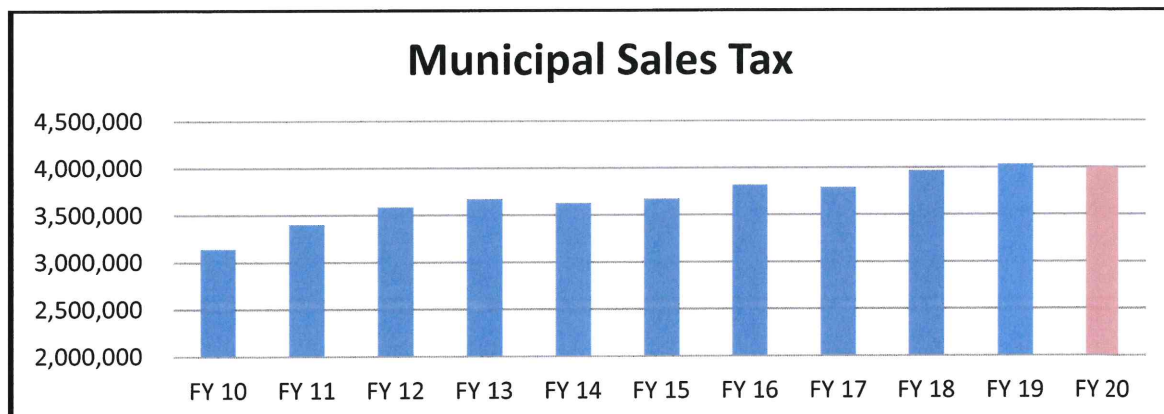
Sales Tax - \$4,000,000, 45%
(prior year \$3,600,000, 44%)

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 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020. The FY 2019 actual is expected to come in \$436,000 or 12.1% above the budgeted amount. Based on the diversified mix of sales tax producers, which include a car dealership, retail shopping within the *Willowbrook Town Center* and the newly opened *The Willows* shopping 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. A Pete's Fresh Market, Ulta Beauty and Stein Mart opened in *The Willows* shopping center during the year, which contributed to the better than budgeted results.

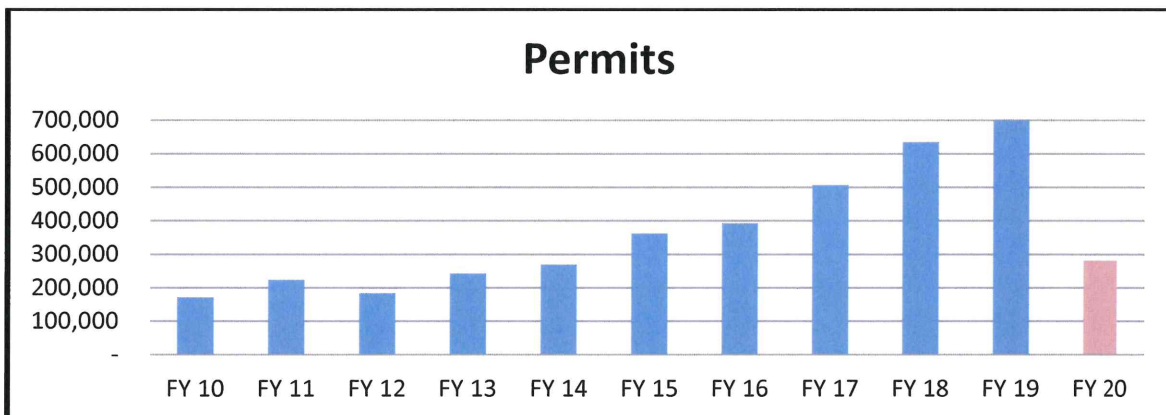
The following assumptions were made to develop the FY 2020 sales tax projection: estimated revenues from FY 2019 of approximately \$4.0 million were used as a starting point. A growth factor of 1% was applied, but uncertainty of revenues from new stores tempered the 1% increase.



Permit Revenues – \$282,500, 3%
(prior year \$257,500, 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 as those are uncertain. 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.

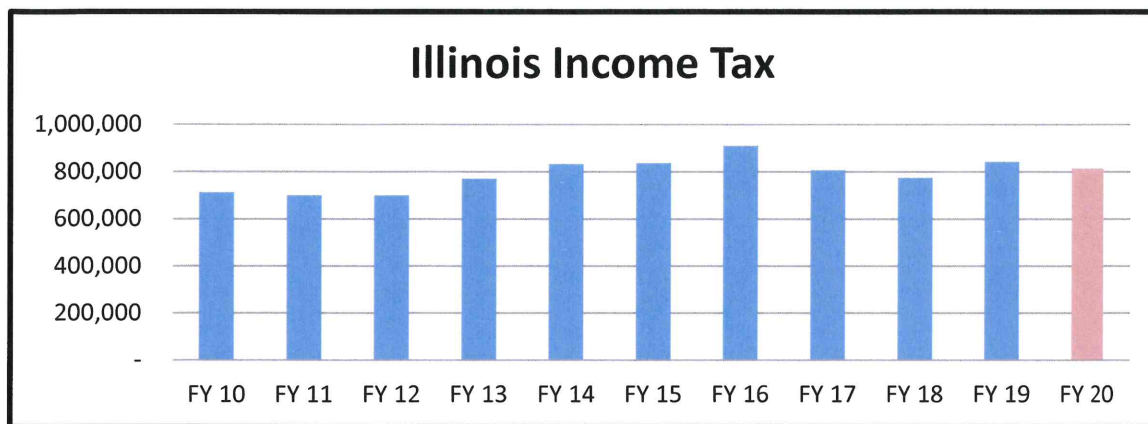
The chart below illustrates actual collections for FY 2010 to FY 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020. There has been an uptick in permit fees collected since the burst of the housing market bubble felt throughout the State that occurred in 2009.



State Income Tax - \$815,000, 9%
(prior year \$736,319, 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 \$100.75 for FY 2020, which is 2.9% higher than FY 2019. 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 5% to help balance the state's budget. Because of the uncertainty of the state continuing this reduction, the Village included an assumed reduction of 5% of this revenue source.

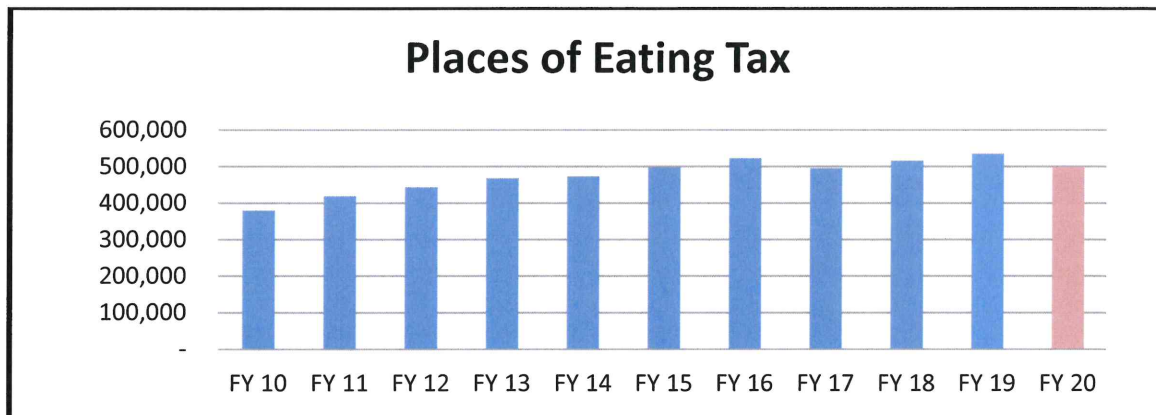
The following chart illustrates actual collections for FY 2010 to FY 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020.



Places of Eating Tax – \$500,000, 6%
(prior year \$485,000, 6%)

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 41 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 constructed within the Village's Business District in FY 2018-19 are just coming online, however as the places of eating taxes that they will generate is uncertain they have not been included in the revenue projections.

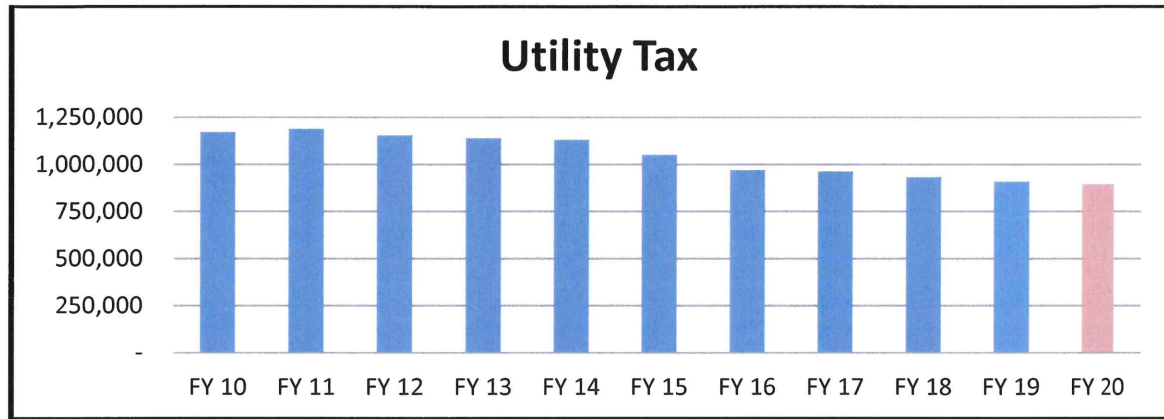
The following chart illustrates actual collections for FY 2010 to FY 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020.



Utility Tax – \$898,000, 10%
(prior year \$950,000, 12%)

A utility tax on gross electricity, natural gas and telecommunication transmissions in the Village continues to generate substantial revenue. Included in utility tax is the 6.00% Simplified Municipal Telecommunication Tax administered by the State of Illinois, which was raised from 4.75% in FY 2004-05. The electric and natural gas utility tax rate was raised from 3.75% to 5.00% in FY 2004-05. Because the Village was previously 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 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020.



Property Taxes – \$185,679, 2%
(prior year \$187,144, 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 - \$111,259 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$74,420 - 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 - \$218,874, 2%
(prior year \$236,754, 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 entities remitting amusement tax is an athletic club located in the Village and an ice arena that opened during FY 2018-19; a bowling alley that previously 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 - \$160,120 - In addition to the utility taxes described above, \$160,120 is budgeted for the 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.

Licenses - \$148,850, 2%
(prior year \$140,345, 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 – \$725,000, 8%
(prior year \$690,000, 9%)

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 \$600,000 will be generated from red light violations. This figure was increased \$40,000 from the prior year budget due to trends. 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 – \$575,667, 7%
(prior year \$498,805, 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 – \$28,750, 0.3%
(prior year \$21,950, 0.2%)

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 - \$72,788, 1%
(prior year \$57,289, 1%)

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 was notified in FY 2018-19 that it would not be obtaining approval to transfer this grant to a new project, so the funds were not re-budgeted. A new grant to partially offset costs to construct a permeable paver parking lot at Village Hall was awarded for FY 2019-20.

Other Revenue – \$285,920, 3%
(prior year \$311,213, 4%)

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 – \$68,100, 1%
(prior year \$71,600, 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, 2018, and 2019, the FY 2019-20 budget for this line item was set at \$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
\$3,231,500

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.

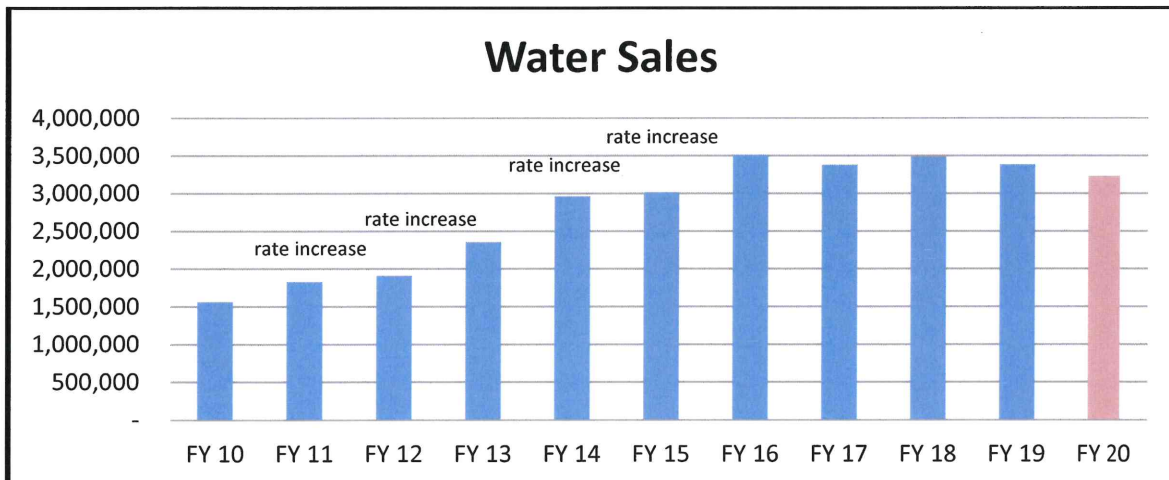
Sale of Water - \$3,200,000, 99%
(prior year \$3,545,000, 99%)

Effective January 1, 2015, the Village increased water rates by 12% to \$9.67 per thousand gallons for residential and commercial usage. 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 most recent increase to the Village's customers included 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 determined that an annual increase is not necessarily needed and will only increase rates when absolutely necessary. The buildup of reserves was drawn down to complete the repainting projects, and the Village began building up reserves again in FY 2018-19.

The following chart illustrates actual collections for FY 2010 to FY 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020.



Other – \$31,500, 1.0%
(prior year \$16,800, 0.4%)

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

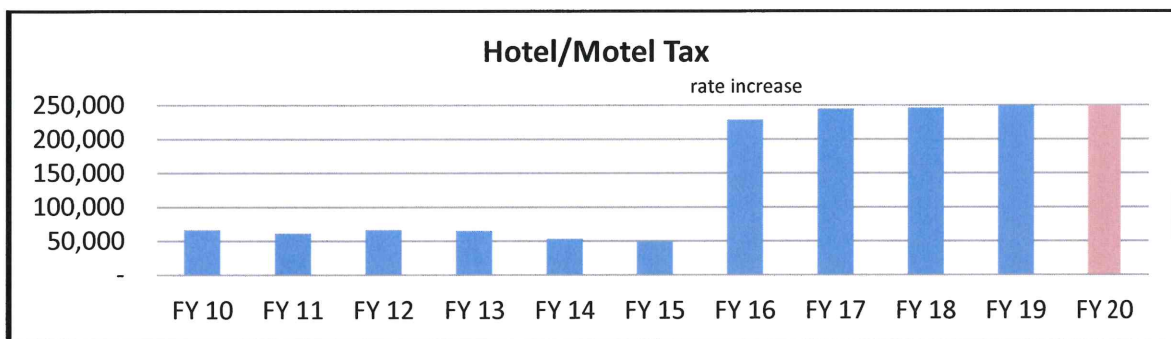
HOTEL/MOTEL TAX FUND **\$254,000**

The Hotel/Motel Tax Fund is a special revenue fund which is used to account for the proceeds of specific revenue sources that were previously 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 - \$248,000, 97.6%
(prior year \$246,000, 99.5%)

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 hotel/motel tax rate was raised from 1% to 5% effective June 1, 2015.

The following chart illustrates actual collections for FY 2010 to FY 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020.



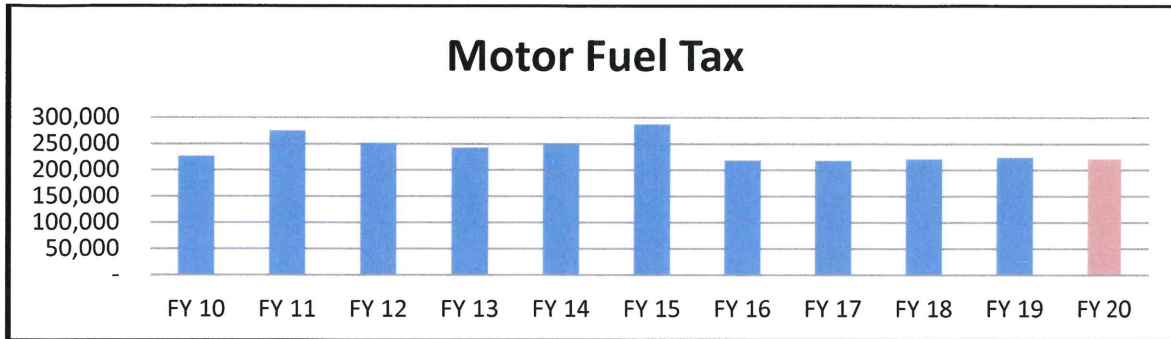
The Village expects to collect a minor amount of interest income on deposits as well.

MOTOR FUEL TAX FUND
\$221,843

MFT Allotments – \$217,343 98%
(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 2020, the IML is projecting roughly even receipts. The projection of \$25.45 per capita for FY 2020 is about equal to the \$25.55 per capita for FY 2019. 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 2018 combined with an estimate of actual FY 2019 revenues and the projections for FY 2020.



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

SPECIAL SERVICE AREA ONE BOND & INTEREST FUND **\$322,965**

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 Willowbrook 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 **\$406,000**

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 2020) from the Water (Operating) Fund to pay for painting of the Village water towers and other capital needs, plus interest income.

CAPITAL PROJECTS FUND **\$0**

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

DEBT SERVICE FUND

\$326,344

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's 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

\$120,000

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 was made to complete exterior renovation (Phase I) of the building purchased to house the future Community Resource Center. In FY 2020, another transfer from the General Fund of \$120,000 is planned to cover the architectural design work for the building's interior (Phase II) and a possible HVAC upgrade. Interior work is earmarked to occur in FY 2021 if additional General Fund resources are available.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

\$485,000

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 \$485,000 in sales taxes will be collected in FY 2020. The southern section of the business district (Willowbrook Town Center) has had most of its businesses open since inception of the district, although a Marshall's and Skechers stores opened during FY 2018-19. The northern section of the district (The Willows shopping center) substantially completed construction in FY 2018-19 and Pete's Fresh Market, Ulta Beauty and Stein Mart stores opened around November 2018, along with some out lots in the late spring 2019. Due to the lack of sales tax data on these businesses, sales tax has been estimated for those businesses.

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	78,341	79,410	74,420	(5.01)	(3,921)
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	108,803	108,032	111,259	2.26	2,456
PROPERTY TAXES		187,144	187,442	185,679	(0.78)	(1,465)
OTHER TAXES						
01-00-310-201	MUNICIPAL SALES TAX	3,600,000	4,036,194	4,000,000	11.11	400,000
01-00-310-202	ILLINOIS INCOME TAX	736,319	842,617	815,000	10.69	78,681
01-00-310-203	AMUSEMENT TAX	57,504	62,236	57,504		
01-00-310-204	REPLACEMENT TAX	1,250	1,011	1,250		
01-00-310-205	UTILITY TAX	950,000	909,856	898,000	(5.47)	(52,000)
01-00-310-208	PLACES OF EATING TAX	485,000	535,964	500,000	3.09	15,000
01-00-310-209	WATER TAX	177,000	164,631	160,000	(9.60)	(17,000)
01-00-310-210	WATER TAX - CLARENDON WATER CO	1,000	120	120	(88.00)	(880)
OTHER TAXES		6,008,073	6,552,629	6,431,874	7.05	423,801
LICENSES						
01-00-310-302	LIQUOR LICENSES	57,750	63,750	61,250	6.06	3,500
01-00-310-303	BUSINESS LICENSES	72,000	80,235	78,000	8.33	6,000
01-00-310-305	VENDING MACHINE	2,595	2,675	2,600	0.19	5
01-00-310-306	SCAVENGER LICENSES	8,000	7,000	7,000	(12.50)	(1,000)
LICENSES		140,345	153,660	148,850	6.06	8,505
PERMITS						
01-00-310-401	BUILDING PERMITS	250,000	700,153	275,000	10.00	25,000
01-00-310-402	SIGN PERMITS	5,000	10,469	5,000		
01-00-310-403	OTHER PERMITS	500	1,598	500		
01-00-310-404	COUNTY BMP FEE	2,000		2,000		
PERMITS		257,500	712,220	282,500	9.71	25,000
FINES						
01-00-310-501	CIRCUIT COURT FINES	100,000	105,000	100,000		
01-00-310-502	TRAFFIC FINES	30,000	25,653	25,000	(16.67)	(5,000)
01-00-310-503	RED LIGHT FINES	560,000	872,995	600,000	7.14	40,000
FINES		690,000	1,003,648	725,000	5.07	35,000
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	498,805	498,805	575,667	15.41	76,862
ADMINISTRATIVE REIMBURSEMENT		498,805	498,805	575,667	15.41	76,862
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	11,525	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,550	24,005	2,550		
01-00-310-702	PLANNING REVIEW FEES	6,000		2,500	(58.33)	(3,500)
01-00-310-704	ACCIDENT REPORT COPIES	2,000	2,545	2,000		
01-00-310-705	VIDEO GAMING FEES	36,000	44,856	36,000		
01-00-310-706	COPIES-ORDINANCES & MAPS	50	20	50		
01-00-310-723	ELEVATOR INSPECTION FEES	5,000	12,075	5,000		
01-00-310-724	BURGLAR ALARM FEES	10,000	16,940	10,000		
01-00-310-726	NSF FEE		25			
CHARGES & FEES		71,600	111,991	68,100	(4.89)	(3,500)
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	2,500	9,400	2,500		
01-00-310-814	PARK PERMIT FEES	3,000	4,735	3,000		
01-00-310-815	SUMMER RECREATION FEES	2,000	8,950	8,750	337.50	6,750
01-00-310-817	SPECIAL EVENTS	3,200	2,575	3,600	12.50	400
01-00-310-818	FALL RECREATION FEES	200		200		
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIMB	6,500	6,073	6,500		
01-00-310-820	HOLIDAY CONTRIBUTION	4,000	2,450	4,000		
01-00-310-823	SPRING RECREATION FEES	550		200	(63.64)	(350)
PARK & RECREATION CHARGES		21,950	34,183	28,750	30.98	6,800
OTHER REVENUE						
01-00-310-901	REIMBURSEMENTS - IRMA		65,825			
01-00-310-902	WASTE STICKERS PROCEEDS		30			
01-00-310-909	SALE - FIXED ASSETS	7,500		7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	975	500		
01-00-310-911	ATS RED LIGHT ENERGY REIMBURSEMENTS	1,320	1,509	1,320		
01-00-310-912	REIMBURSEMENTS-BRUSH PICK-UP	11,600	11,600	11,600		

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
01-00-310-913	OTHER RECEIPTS	20,000	30,540	20,000		
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAILS	4,000	8,284	4,000		
01-00-310-916	DONATIONS		200			
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER		4,675			
01-00-310-922	FEDERAL/STATE GRANTS	57,289	1,100	72,788	27.05	15,499
01-00-310-925	NICOR GAS ANNUAL PAYMENT	17,000	14,591	14,000	(17.65)	(3,000)
01-00-310-926	CABLE FRANCHISE FEES	216,000	216,000	216,000		
01-00-310-928	DRUG FORFEITURES - STATE	33,293	1,357	5,000	(84.98)	(28,293)
01-00-310-929	DRUG FORFEITURES - FEDERAL			6,000		6,000
01-00-310-930	DRUG FORFEITURES - DEA		19,683			
OTHER REVENUE		368,502	376,369	358,708	(2.66)	(9,794)
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	12,000	79,870	24,000	100.00	12,000
NON-OPERATING REVENUE		12,000	79,870	24,000	100.00	12,000
Totals for dept 00 - NON-DEPARTMENTAL						
		8,255,919	9,710,817	8,829,128	6.94	573,209
TOTAL ESTIMATED REVENUES						
		8,255,919	9,710,817	8,829,128	6.94	573,209

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
FUND 02 - WATER FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
CHARGES & FEES						
02-00-310-712	WATER SALES	3,545,000	3,308,000	3,200,000	(9.73)	(345,000)
02-00-310-713	WATER PENALTIES	5,000	15,229	5,000		
02-00-310-718	SHUTOFF/NSF FEE	2,500	7,985	2,500		
	CHARGES & FEES	3,552,500	3,331,214	3,207,500	(9.71)	(345,000)
OTHER REVENUE						
02-00-310-714	WATER METER SALES	3,000	12,558	3,000		
02-00-310-716	WATER METER READ SALES	5,000	6,292	5,000		
02-00-310-717	OTHER REVENUE	1,000	5,314	1,000		
	OTHER REVENUE	9,000	24,164	9,000		
NON-OPERATING REVENUE						
02-00-320-108	INTEREST INCOME	4,800	20,000	12,000	150.00	7,200
02-00-320-713	WATER CONNECTION FEES	3,000	10,400	3,000		
	NON-OPERATING REVENUE	7,800	30,400	15,000	92.31	7,200
Totals for dept 00 - NON-DEPARTMENTAL		3,569,300	3,385,778	3,231,500	(9.46)	(337,800)
TOTAL ESTIMATED REVENUES		3,569,300	3,385,778	3,231,500	(9.46)	(337,800)

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 03 - HOTEL/MOTEL TAX FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
03-00-320-108	INTEREST INCOME	1,000	8,000	6,000	500.00	5,000
	NON-OPERATING REVENUE	1,000	8,000	6,000	500.00	5,000
OTHER TAXES						
03-00-310-205	HOTEL/MOTEL TAX	246,000	250,063	248,000	0.81	2,000
	OTHER TAXES	246,000	250,063	248,000	0.81	2,000
Totals for dept 00 - NON-DEPARTMENTAL		247,000	258,063	254,000	2.83	7,000
TOTAL ESTIMATED REVENUES		247,000	258,063	254,000	2.83	7,000

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 04 - MOTOR FUEL TAX FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
04-00-320-108	INTEREST INCOME	1,500	6,000	4,500	200.00	3,000
	NON-OPERATING REVENUE	1,500	6,000	4,500	200.00	3,000
OTHER TAXES						
04-00-310-216	MFT RECEIPTS	219,905	218,197	217,343	(1.17)	(2,562)
	OTHER TAXES	219,905	218,197	217,343	(1.17)	(2,562)
Totals for dept 00 - NON-DEPARTMENTAL		221,405	224,197	221,843	0.20	438
TOTAL ESTIMATED REVENUES		221,405	224,197	221,843	0.20	438

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 06 - SSA ONE BOND & INTEREST FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
06-00-320-108	INTEREST INCOME	50	1,825	500	900.00	450
	NON-OPERATING REVENUE	50	1,825	500	900.00	450
PROPERTY TAXES						
06-00-310-101	PROPERTY TAX RECEIPTS	322,225	325,575	322,465	0.07	240
	PROPERTY TAXES	322,225	325,575	322,465	0.07	240
Totals for dept 00 - NON-DEPARTMENTAL		322,275	327,400	322,965	0.21	690
TOTAL ESTIMATED REVENUES		322,275	327,400	322,965	0.21	690

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
09-00-320-108	INTEREST INCOME	1,000	7,000	6,000	500.00	5,000
	NON-OPERATING REVENUE	1,000	7,000	6,000	500.00	5,000
TRANSFERS IN						
09-00-330-102	TRANSFER FROM WATER	400,000	400,000	400,000		
	TRANSFERS IN	400,000	400,000	400,000		
Totals for dept 00 - NON-DEPARTMENTAL						
		401,000	407,000	406,000	1.25	5,000
TOTAL ESTIMATED REVENUES						
		401,000	407,000	406,000	1.25	5,000

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 10 - CAPITAL PROJECT FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
10-00-320-108	INTEREST INCOME		205			
	NON-OPERATING REVENUE		205			
Totals for dept 00 - NON-DEPARTMENTAL			205			
TOTAL ESTIMATED REVENUES			205			

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 11 - DEBT SERVICE FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
11-00-320-108	INTEREST INCOME					
NON-OPERATING REVENUE						
TRANSFERS IN						
11-00-330-101	TRANSFER FROM GENERAL FUND	278,927	278,927	278,873	(0.02)	(54)
11-00-330-102	TRANSFER FROM WATER	46,601	46,601	47,471	1.87	870
TRANSFERS IN		325,528	325,528	326,344	0.25	816
Totals for dept 00 - NON-DEPARTMENTAL		325,528	325,528	326,344	0.25	816
TOTAL ESTIMATED REVENUES		325,528	325,528	326,344	0.25	816

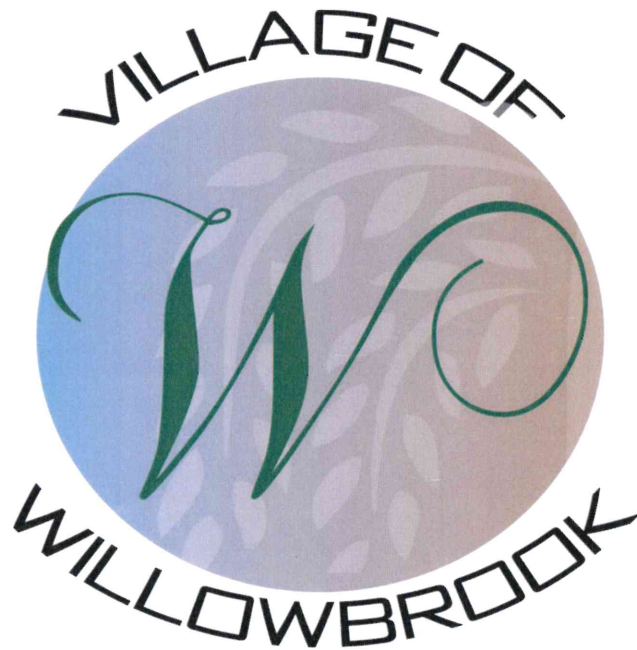
BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION &						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
TRANSFERS IN						
14-00-330-101	TRANSFER FROM GENERAL FUND	383,000	383,000	120,000	(68.67)	(263,000)
	TRANSFERS IN	383,000	383,000	120,000	(68.67)	(263,000)
Totals for dept 00 - NON-DEPARTMENTAL		383,000	383,000	120,000	(68.67)	(263,000)
TOTAL ESTIMATED REVENUES		383,000	383,000	120,000	(68.67)	(263,000)

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRCT TAX						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
OTHER TAXES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENTER	450,000	487,550	485,000	7.78	35,000
	OTHER TAXES	450,000	487,550	485,000	7.78	35,000
Totals for dept 00 - NON-DEPARTMENTAL		450,000	487,550	485,000	7.78	35,000
TOTAL ESTIMATED REVENUES		450,000	487,550	485,000	7.78	35,000

EXPENDITURE SUMMARY



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

Description	FY 14-15 Actual	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Estimated Actual	FY 19-20 Proposed Budget	FY 20-21 Forecast	FY 21-22 Forecast	FY 22-23 Forecast	FY 23-24 Forecast
General Corporate Fund	\$ 7,489,726	\$ 8,164,793	\$ 8,491,553	\$ 10,393,359	\$ 9,332,731	\$ 9,564,772	\$ 10,551,416	\$ 9,008,933	\$ 9,283,451	\$ 9,578,313	\$ 9,876,097
Water Fund	3,252,751	3,061,679	3,263,737	3,420,731	3,343,076	3,373,262	3,618,166	3,306,412	3,395,842	3,488,953	3,584,661
Hotel/Motel/Tax Fund	56,918	82,749	173,273	118,212	110,196	102,585	111,410	114,752	118,195	121,741	125,393
Motor Fuel Tax Fund	235,745	184,855	418,649	170,236	267,382	168,826	265,448	250,000	250,000	250,000	250,000
Tax Increment Financing Fund (closed)	981,166	-	-	-	-	-	-	-	-	-	-
SSA Bond & Interest Fund	319,440	322,315	319,485	321,225	322,225	322,225	322,465	321,925	320,585	323,425	320,100
SSA Project Fund (closed)	44	-	-	-	-	-	-	-	-	-	-
Water Capital Improvements Fund	338,813	411,611	14,170	523,220	16,215	14,847	61,000	50,000	50,000	50,000	50,000
Capital Projects Fund	4,614	-	85,500	-	-	-	-	-	-	-	-
Debt Service Fund	1,743,370 (1)	211,497	326,375	325,136	325,528	325,528	326,344	326,546	326,657	322,709	322,720
Land Acquisition, Facility Expansion & Renovation Fund	1,830,797	228,741	3,019,254 (2)	774,811 (2)	383,000	385,869	120,000	-	-	-	-
Rt. 83/Plainfield Road Business District Tax Fund	-	-	37,717	13,208	919,000	24,386	286,500	460,000	460,000	460,000	460,000
Total Expenditures	\$ 16,253,384	\$ 12,668,240	\$ 16,149,713	\$ 16,060,138	\$ 15,019,353	\$ 14,282,300	\$ 15,662,749	\$ 13,838,568	\$ 14,204,730	\$ 14,595,141	\$ 14,988,971

Difference from Budget 18-19 to Proposed Budget 19-20:

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

Difference from Estimated Actual 18-19 to Proposed Budget 19-20:

(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 2019-20 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 18-19 Budget	FY 19-20 Budget	% Change	\$ Change
Village Board & Clerk	\$ 70,187	\$ 90,188	28.50%	\$ 20,001
Board of Police Commissioners	25,405	37,920	49.26%	12,515
Administration	821,381	1,692,615	106.07%	871,234
Planning & Econ. Development	210,971	180,089	-14.64%	(30,882)
Parks & Recreation	381,873	442,033	15.75%	60,160
Finance	444,426	436,805	-1.71%	(7,621)
Police	5,233,254	5,478,699	4.69%	245,445
Public Works	1,098,893	1,401,542	27.54%	302,649
Building & Zoning	384,414	392,652	2.14%	8,238
Fund Transfers	661,927	398,873	-39.74%	(263,054)
Total All Departments	<u>\$ 9,332,731</u>	<u>\$ 10,551,416</u>		<u>\$ 1,218,685</u>

Village Board & Clerk – \$90,188

The Village Board & Clerk budget realized a 28.5% increase. Highlights include:

- Includes salaries and benefits for elected officials, which increased due to a previously approved stipend increase to \$200/meeting, effective now for three newly re-elected trustees;
- Funding for office supplies and local conferences;
- \$5,000 allocated for strategic planning;
- \$6,000 allocated for electronic tablets to minimize paper board packets; and
- Funding for public relations.

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

Board of Police Commissioners – \$37,920

The Board of Police Commissioner's budget includes a 49.26% increase. The list of eligible candidates to be police officers has expired, and \$20,000 was allocated to conduct written, physical, and other exams necessary to construct a new list for both patrol and sergeants. See the Board of Police Commissioner's section for line item detail.

Administration Department – \$1,692,615

Exclusive of transfers, the Administration Department budget realized a 106.07% increase, due to:

- Salary for a new Village Administrator was previously split between Administration, Public Works and Water. A replacement for the retiring Village Administrator (who also held the dual role of Director of Municipal Services) will be charged 100% to Administration.
- EDP Equipment, which was \$0 last year, has a budget of \$27,863 to replace the Village file server, wireless access points and related equipment.
- The environmental crisis caused by a local business, Sterigenics, has caused the Village to budget \$300,000 in crisis management fees to conduct ambient air testing, for public relations, for legal fees incurred, and other related costs.
- Building improvements were budgeted at \$7,800 in the prior year; the FY 2019-20 budget is \$460,507 to complete the municipal campus permeable paving parking lot project; repairs to the Village pylon wall; erect new Village entrance signs; and for a possible Village Hall HVAC upgrade.

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 \$278,873 in FY 2020. Additionally, an \$120,000 transfer to the Land Acquisition, Facility Expansion and Renovation Fund was budgeted to cover architectural fees for the interior renovation on the future Community Resource Center (CRC) building plus a possible HVAC upgrade. This was a decrease from last year's transfer of \$383,000 to complete the exterior renovation of the CRC.

See the Administration Department section for line item detail.

Planning and Economic Development – \$180,089

The Planning budget realized a 14.64% 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. \$45,000 allocated to conduct a feasibility study to redevelopment the south end of the Village was not performed last year, and is re-budgeted. See the Planning & Economic section for line item detail.

Parks and Recreation – \$442,033

The Parks and Recreation Department budget realized a 15.75% increase compared to the prior budget. The only significant change in expenditures lies in the ADA park improvements line item; when the ADA park tax levy was passed in fall 2018, it had been anticipated that interior renovations on the CRC would occur in FY 2019-20, and \$95,000 was included in the levy for ADA improvements to the interior of that building. Subsequently, the project was delayed at least one year due to inadequate reserves to complete the project. Thus, it is likely that most of the \$95,000 will not be spent in FY 2019-20.

See the Parks and Recreation section for line item detail.

Finance Department – \$436,805

A decrease of 1.71%, or \$7,621, is expected compared to the prior budget, due to a decrease in the employer contribution rate to IMRF. The financial analyst retired in June 2019 and was replaced at a lower salary; however, the salary budget was not decreased due to expected payouts of accumulated vacation and sick time of the retiring employee.

See the Finance section for line item detail.

Police Department – \$5,478,699

The Police Department budget realized a 4.69% increase compared to the prior budget. Highlights are as follows:

- The salary budget for sworn officers has been reduced by \$60,131 due to retirements of long-time officers being replaced by new, lower paid officers. The police union contract expired April 30, 2019 and was not settled by year end, so no general wage increases were budgeted for officers, only step plan increases were budgeted for officers moving to the next step based on current contract rates.
- The overtime budget for sworn officers was increased by \$35,000.
- The police pension contribution increased to \$986,858, an increase of 13.3% or \$115,774.
- \$33,846 was re-budgeted for a third year to purchase body cameras. The program was put on hold due to certain complicating factors, but the placeholder for the expenditure is there.

- \$112,900 is budgeted for a possible HVAC upgrade on the police station along with installation of exterior doors.
- \$167,773 is budgeted for replacement of three squad cars.

See the Police Department section for line item detail.

Public Works – \$1,401,542

The Public Works Department budget realized a 27.54% increase compared to the prior budget. Highlights are as follows:

- Salaries increased by \$72,013 due to raises and the creation of a new Superintendent of Public Works position, which is split 50/50 with the Water Fund. Related benefits also increased.
- Within vehicles, two Ford F350 trucks are planned to be purchased at a cost of \$112,392, split 50/50 with the Water Fund.
- \$66,667 is allocated for new Village entrance signs (\$100,000 total, a portion of which is budgeted in Administration).
- Street improvements increased \$55,000 to construct sidewalks along Garfield Avenue. This is the Village's share of the joint project cost, which is being shared with the Village of Burr Ridge.
- The tree maintenance budget was increased by \$30,000 for a special project to trim and remove trees along Saw Mill Creek.

See the Public Works section for line item detail.

Building & Zoning – \$392,652

The Building & Zoning Department budget realized a 2.14% increase. The Building Inspector was promoted to Building Official effective May 1, 2019, and the salary budget was increased \$16,983. Related benefits also increased; however, they were offset by a decrease in the IMRF pension employer contribution rate. \$20,000 of consulting services was that was budgeted last year to cover the temporary vacancy of the Building and Zoning Secretary position was eliminated, but \$15,000 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.

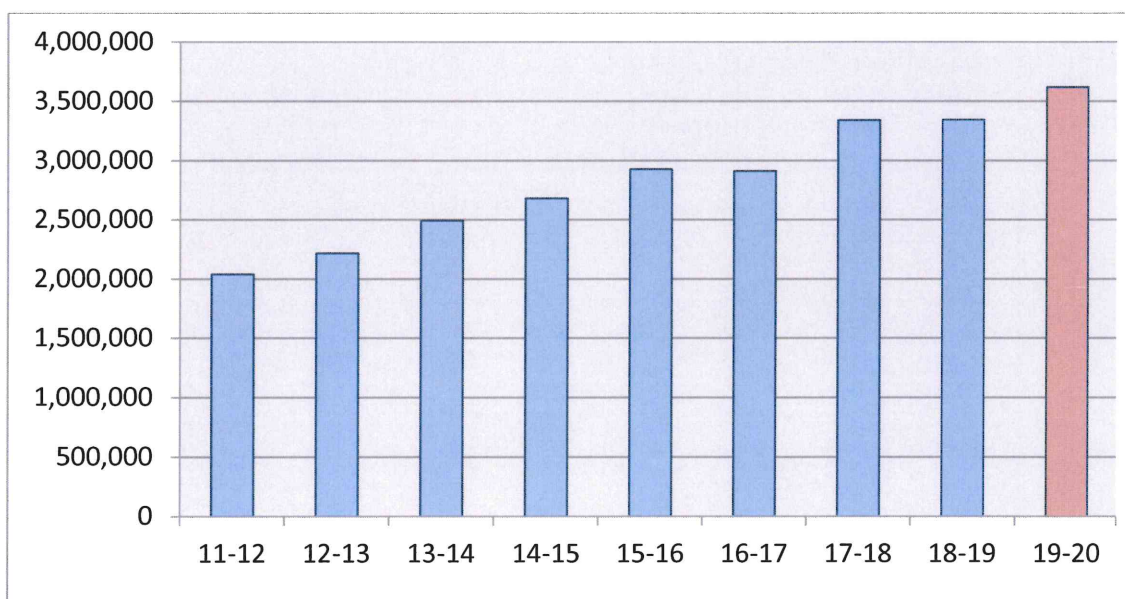
General Fund Balance

The General Fund's fund balance is estimated to be \$5,194,551 at April 30, 2019 and \$3,472,263 at April 30, 2020. 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, 2019 is 214 days, and at April 30, 2020 is 136 days. Despite the planned drawdown of fund balance, 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 purchase of water from DuPage Water Commission is the Funds largest expense, at \$1,739,500. The Water Fund's budget of \$3,618,166 is an 8.23% increase compared to the prior year. One of the largest expenses is the transfer to the Water Capital Improvement Fund, which is used to build reserves for future capital projects to avoid or lessen the need to issue debt. In FY 2016-17 the transfer was budgeted at \$100,000; this amount was raised to \$400,000 for FY 2017-18, \$400,000 for FY 2018-19, and \$400,000 for FY 2019-20 as there are sufficient reserves to achieve this without implementing a rate increase. In future years the annual transfer is not budgeted annually, but that will 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 and FY 2019-20.

FY 2019-20 also includes the ½ of the new Superintendent of Public Works salary and benefits, plus normal wages for other employees (an increase of \$77,423). Overhead reimbursement to the General Fund also increased by \$76,862. Finally, ½ of the new Ford F350 trucks (split with Public Works) increased the budget by \$56,196.

\$67,677 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 third 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 \$1,694,216 at April 30, 2019 and \$1,029,064 at April 30, 2020.

See the Water Fund section for line item detail.

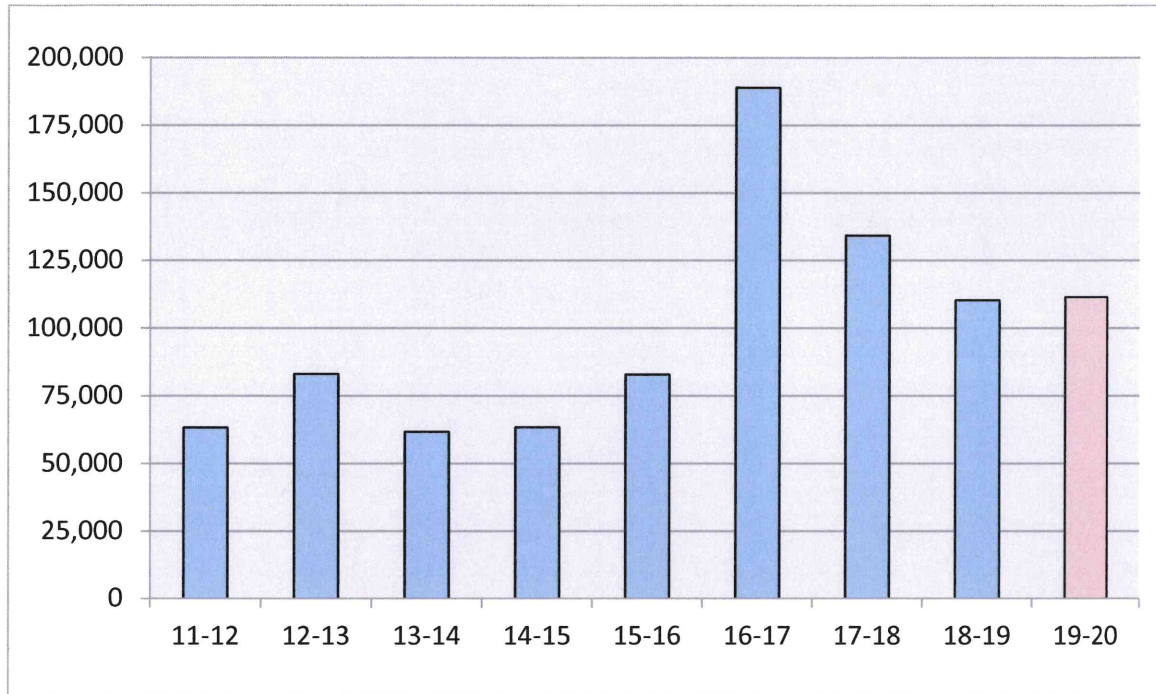
Hotel/Motel Tax Fund

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, subsequent budgets were decreased.

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 and in FY 2019-20 the total advertising budget remained \$75,000, although the portion allocated to the DuPage Convention and Visitor's Bureau (DCVB) decreased to \$25,000. The Village partners with the 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 \$1,200 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 nine years:

Hotel/Motel Tax Fund Expenditure History



Fund Balance

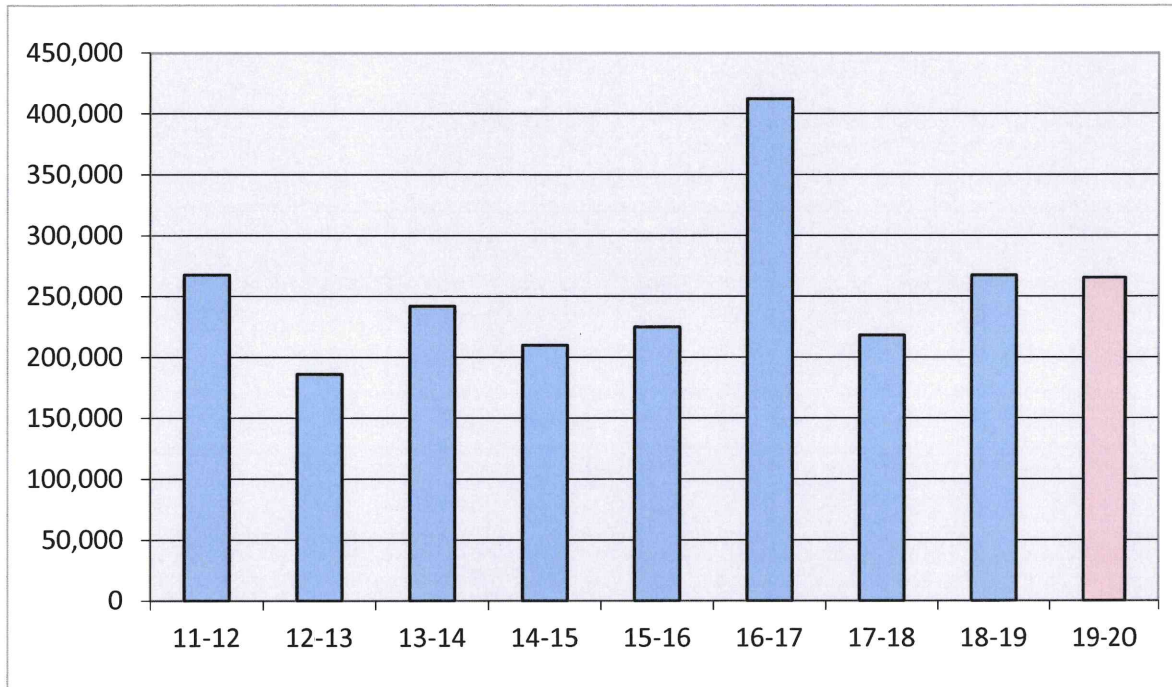
The fund balance is projected to be \$643,030 at April 30, 2020.

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 Superintendent of Public Works. 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 2019-20 amount is approximately \$265,000. 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 \$303,253 at April 30, 2020.

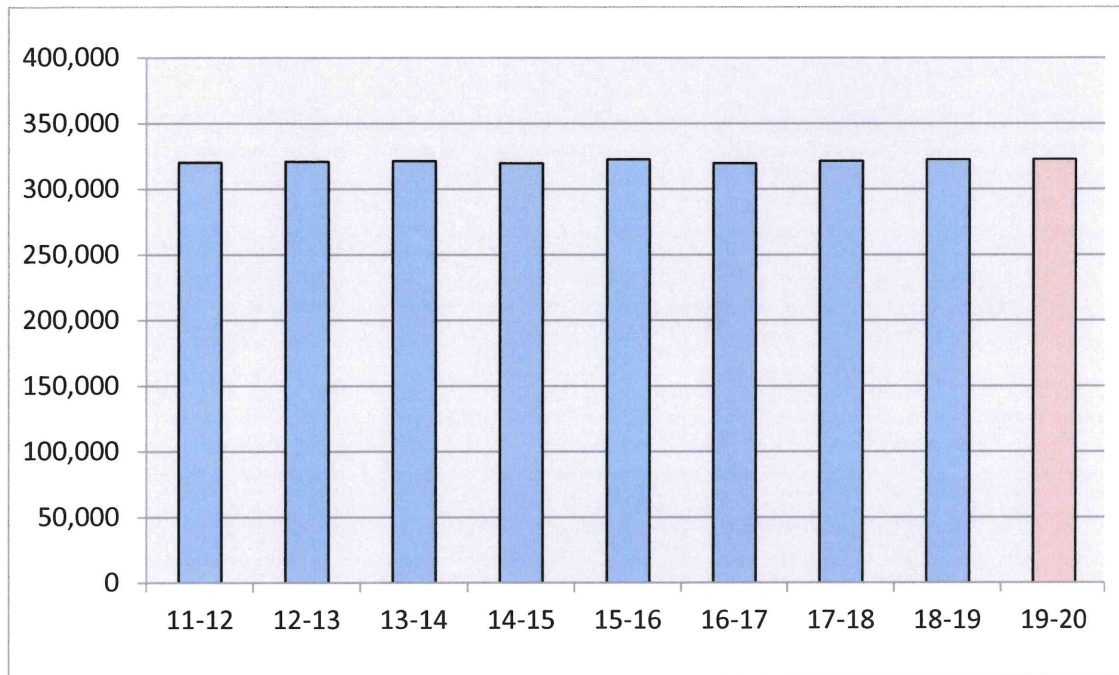
See the Motor Fuel Tax Fund section for line item detail.

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 Willowbrook 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 \$322,465 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

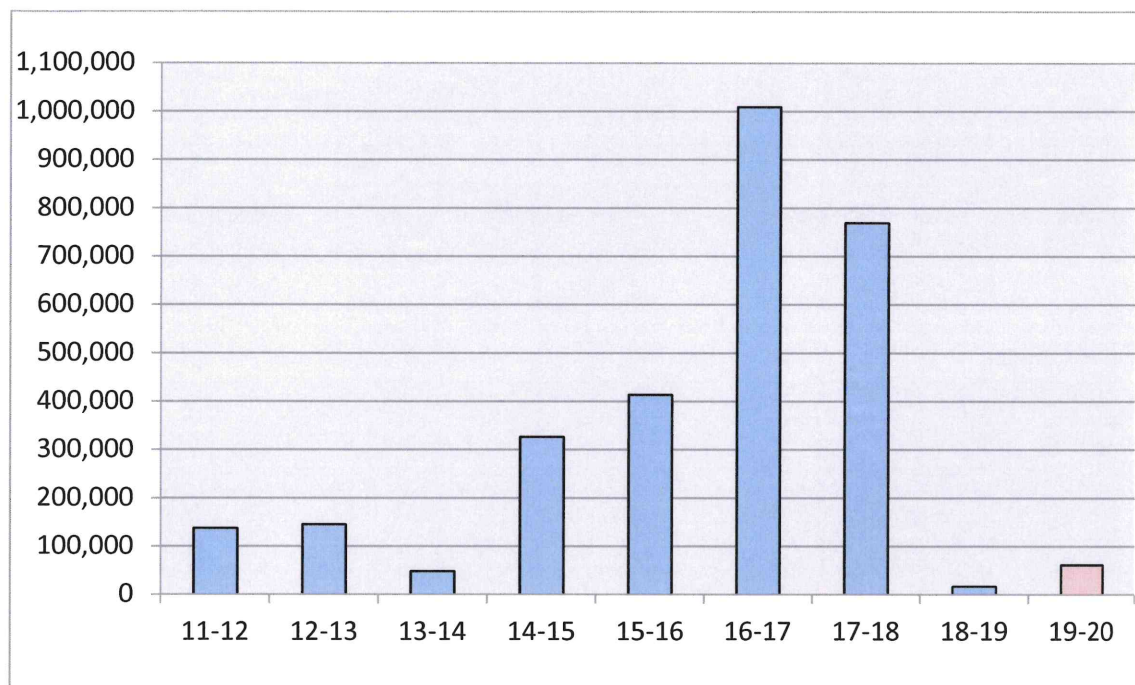
During FY 2006-07, the Water Capital Improvements Fund was created. The fund was established to account for the 40-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2009, the rate reduction program was eliminated.

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, a portion of which paid 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, 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 \$61,000 budgeted in FY 2019-20 for fire hydrant sandblasting and painting.

Water Capital Improvements Fund Expense History

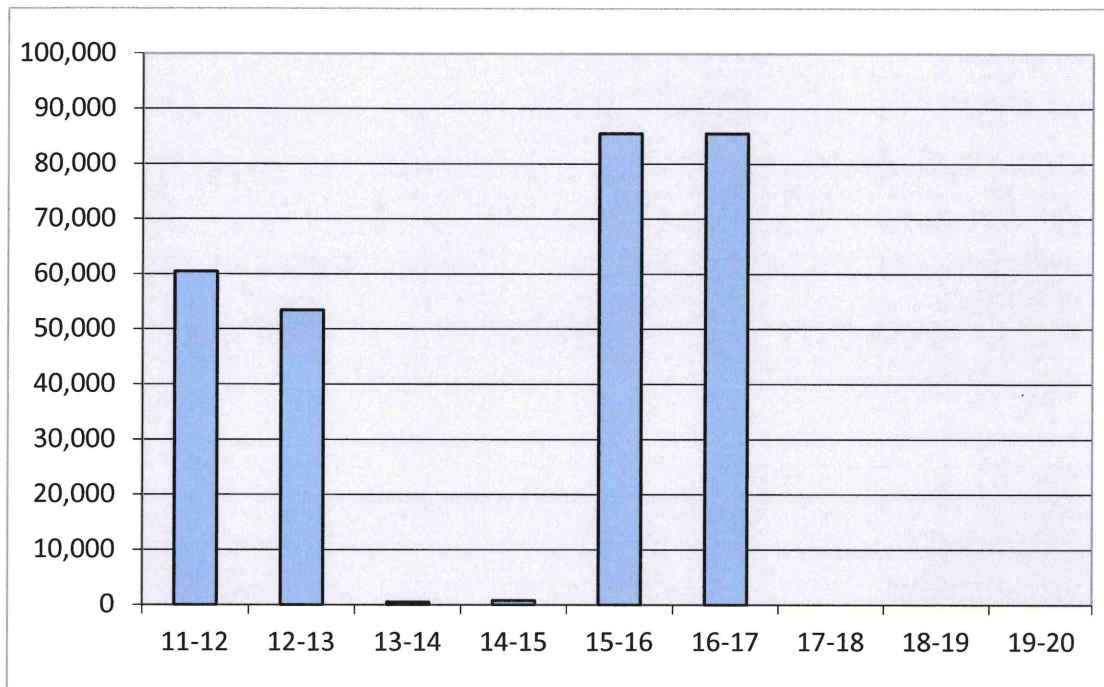


See the Water Capital Improvements Fund section for line item detail.

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. In FY 2015-16 the entire remaining fund balance was budgeted 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 that year. In FY 2016-17 the entire fund balance of \$85,500 was re-budgeted and spent on traffic improvements, and for the last few years this fund has been dormant.

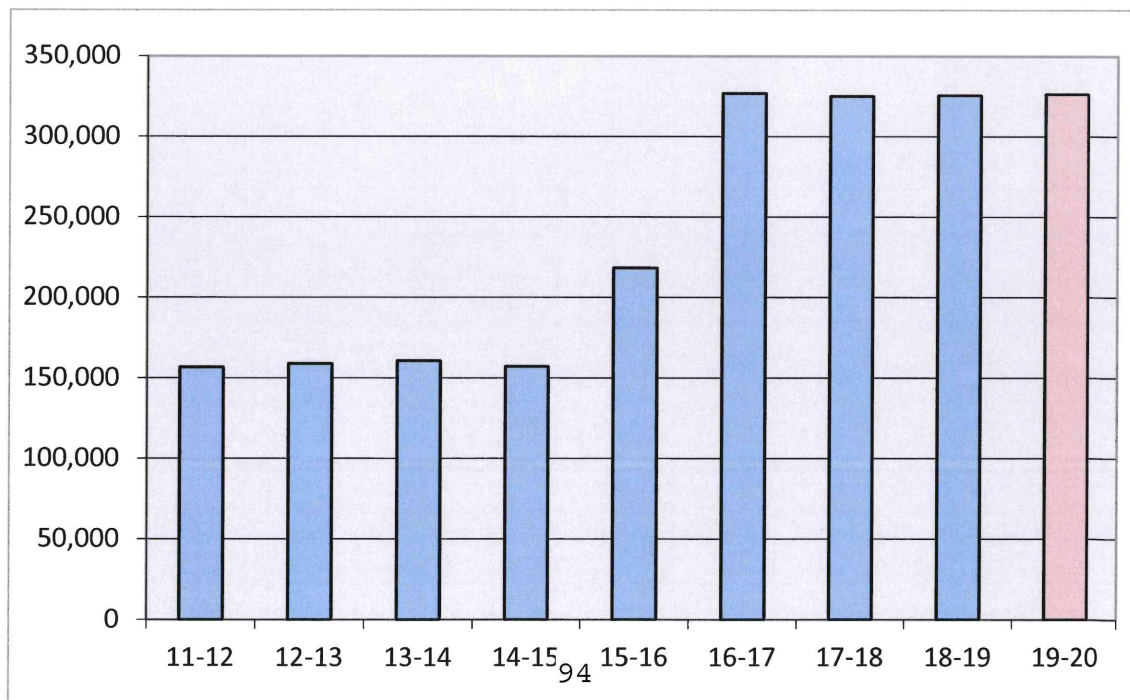
Capital Projects Fund Expenditure History



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



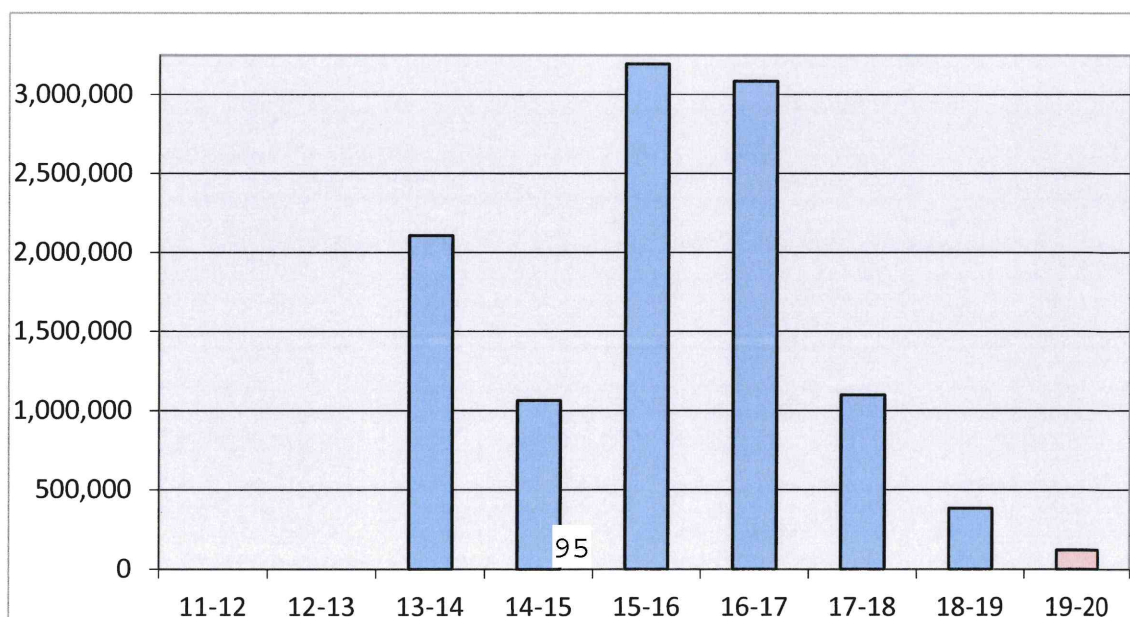
Land Acquisition, Facility Expansion and Renovation Fund

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.

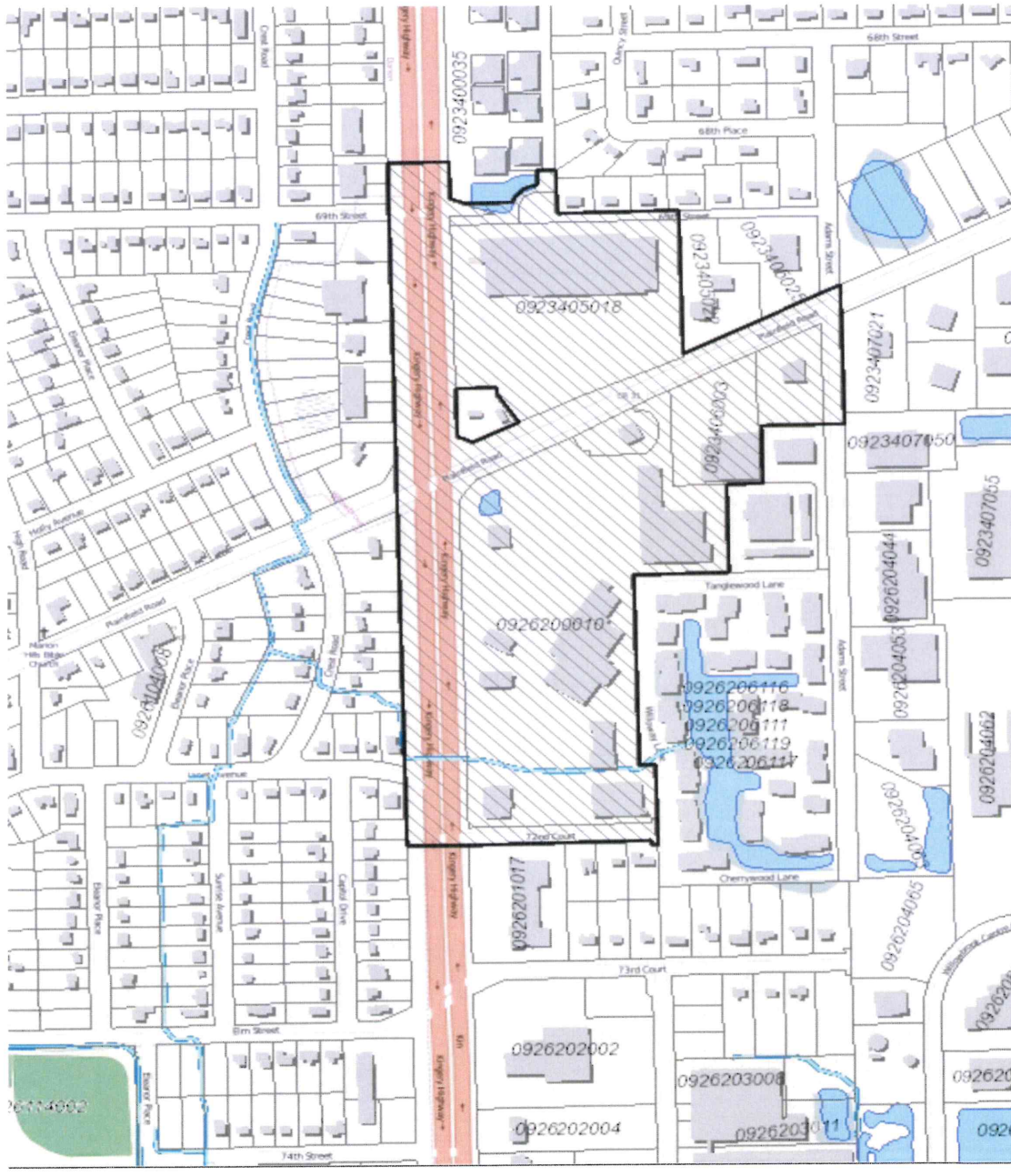
The third phase of the master facilities plan centers around the second building purchased during FY 2013-14, at 825 Midway Drive; this third building on the new municipal campus will be used as a Community Resource Center to host the Village's various park and recreation programs, Village board meetings and other community events. Design engineering on this facility began in FY 2017-18, and in FY 2018-19 \$383,000 was budgeted to complete Phase I of renovation (exterior work). Originally, interior work was planned to occur in FY 2019-20, but due to unforeseen events occurring in the Village during FY 2018-19, it was decided to defer the interior renovation work. For FY 2019-20, \$20,000 is budgeted for architectural design work for the interior, and \$100,000 is budgeted for an upgraded HVAC unit.

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 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 sections; the section north of Plainfield Road formerly housed a K-Mart store, which sat vacant for many years. The K-Mart was renovated into a Pete's Fresh Market grocery store, which opened in November 2018. An Ulta Beauty and Stein Mart are also attached, as well as out lot buildings newly constructed on the property. Those properties comprise *The Willows* shopping center.



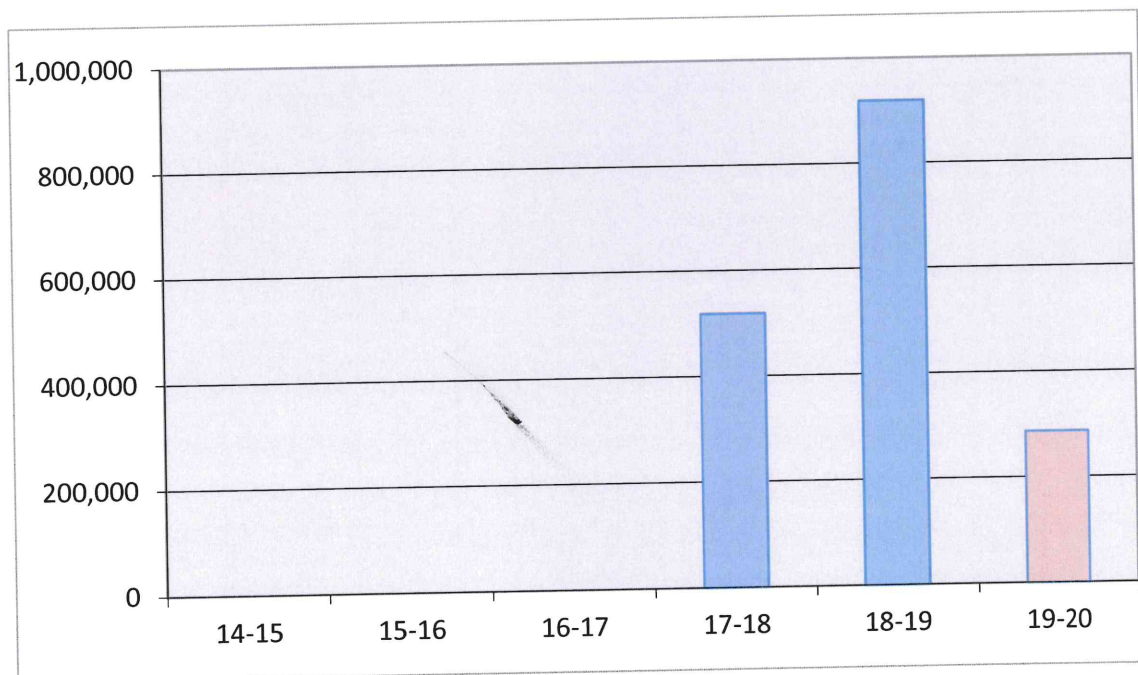
Village of Willowbrook

Route 83/Plainfield Road Business District

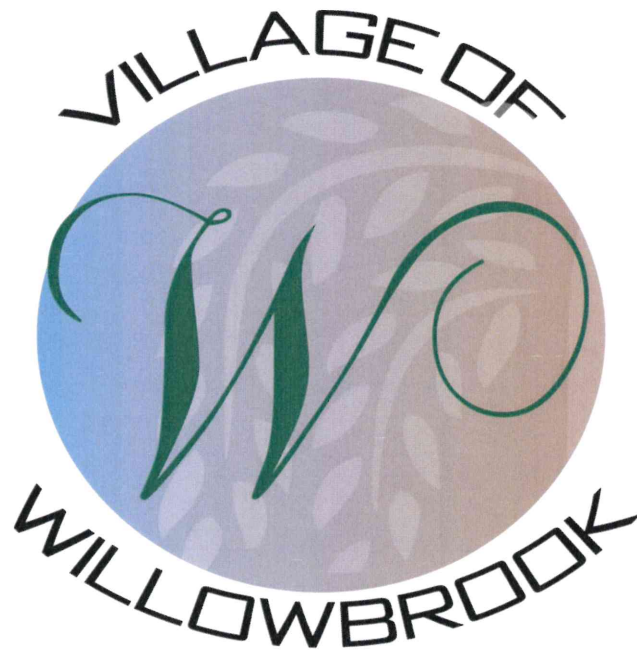
The section south of Plainfield Road is home to the Village's *Willowbrook Town Center* development; the shopping center was fully occupied until the bankruptcy of Sports Authority, which was the center's largest tenant. Redevelopment into two units of the space formerly occupied by Sports Authority was completed in 2018, and a Marshall's store and a Skechers store opened during FY 2018-19.

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. In FY 2018-19, the entire predicted fund balance was budgeted for economic development incentives although since those businesses failed to open during that year, very little was spent. As *The Willows* stores are newly opened and historical sales tax data is not available, annual business district sales taxes were estimated on the *Town Center* retailers with conservative increases for *The Willows* factored in. \$270,000 is budgeted for reimbursement of developer improvements and an additional \$16,500 in legal fees, consultant fees and other administrative expenditures is also budgeted.

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

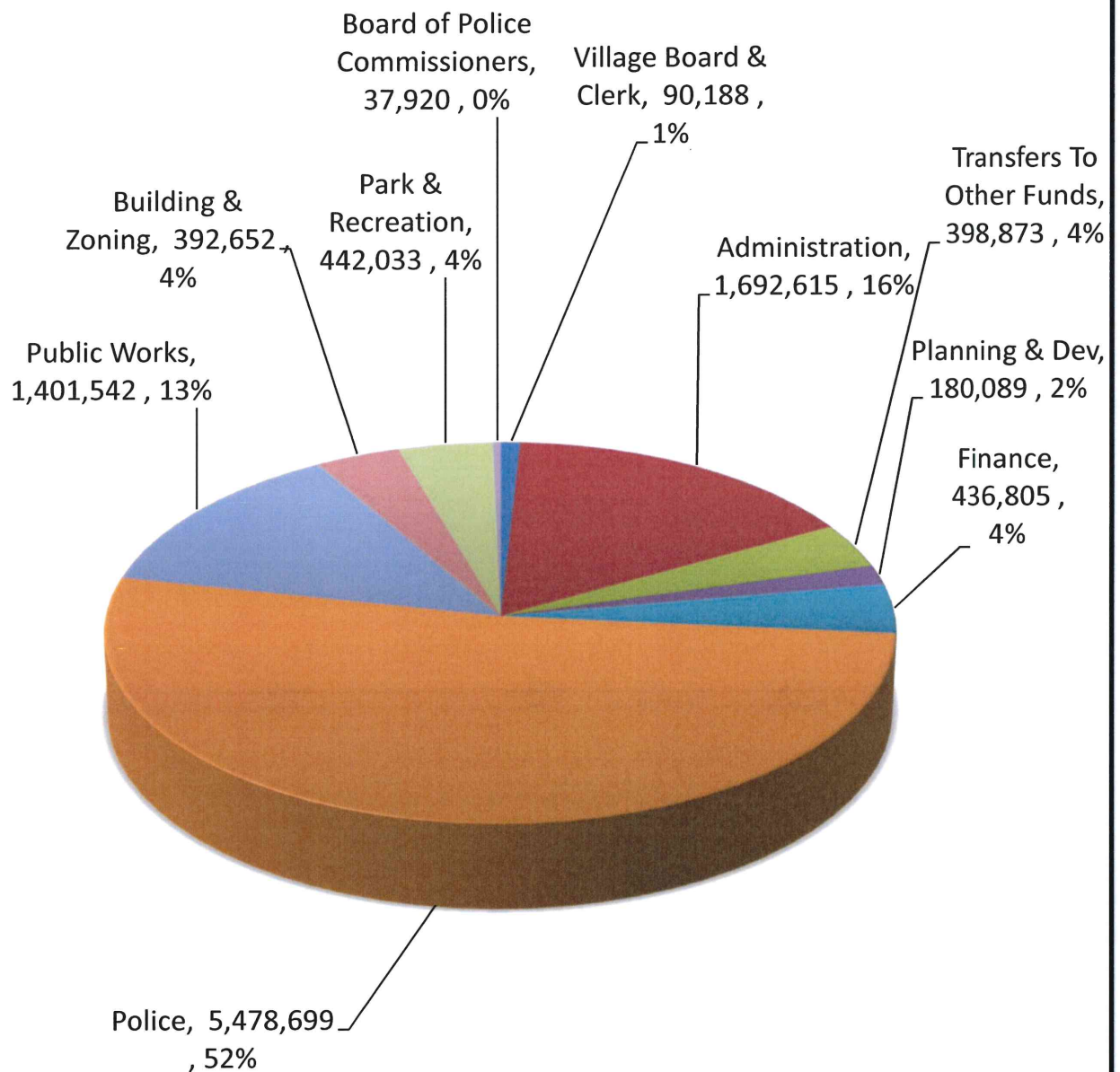


GENERAL FUND



FY 2019-20 General Fund Expenditures Summary

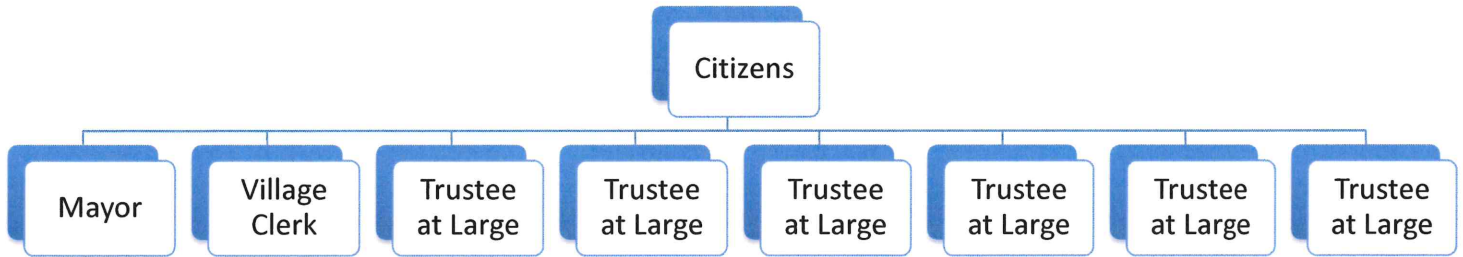
\$10,551,416



GENERAL FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 6,155,723	\$ 4,615,560	\$ 5,048,506	\$ 5,194,551	\$ 3,472,263	\$ 3,314,026	\$ 2,982,906	\$ 2,459,856
Revenues	9,286,142	8,255,919	9,710,817	8,829,128	8,850,696	8,952,331	9,055,263	9,159,510
% change				6.94%	0.24%	1.15%	1.15%	1.15%
Operating Expenses	9,297,780	8,549,337	8,869,134	9,303,700	8,702,537	8,975,371	9,274,214	9,570,333
Capital Expenses	-	121,467	33,711	848,843	26,545	27,341	28,162	29,006
Transfers Out	1,095,579	661,927	661,927	398,873	279,851	280,739	275,937	276,757
Total Expenses/Transfers Out	10,393,359	9,332,731	9,564,772	10,551,416	9,008,933	9,283,451	9,578,313	9,876,097
% change				13.06%	-14.62%	3.05%	3.18%	3.11%
Net Surplus (Deficit)	(1,107,217)	(1,076,812)	146,045	(1,722,288)	(158,237)	(331,120)	(523,050)	(716,587)
Ending Fund Balance	5,048,506	3,538,748	5,194,551	3,472,263	\$ 3,314,026	\$ 2,982,906	\$ 2,459,856	\$ 1,743,269
Daily Operating Cost	\$ 25,473	\$ 23,423	\$ 24,299	\$ 25,490	\$ 23,843	\$ 24,590	\$ 25,409	\$ 26,220
# Days Fund Balance Reserve	198	151	214	136	139	121	97	66
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days			151	127	92	52	7	(44)

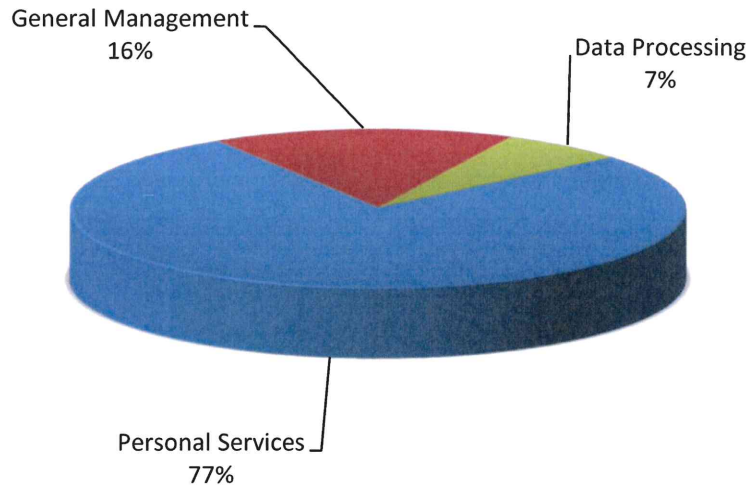
Village of Willowbrook
Village Board & Clerk
Organization Chart



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 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 60,706	\$ 60,670	\$ 69,281
410	General Management	10,811	9,017	14,407
417	Data Processing	-	-	6,000
420	Community Relations	500	500	500.00
430	Contingencies	-	-	-
	Total	<u>\$ 72,017</u>	<u>\$ 70,187</u>	<u>\$ 90,188</u>
Percent Difference			-2.54%	28.50%

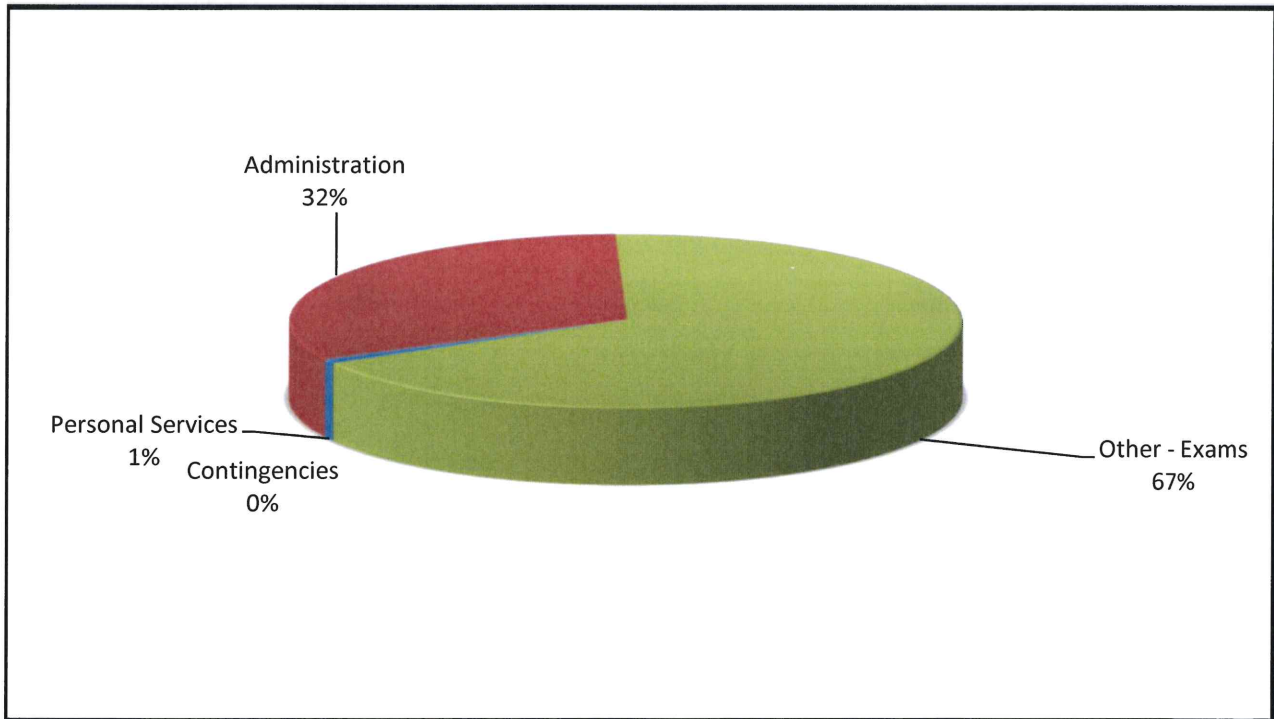


BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 05 - VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	805	805	922	14.53	117
01-05-400-161	SOCIAL SECURITY	3,441	3,441	3,943	14.59	502
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	48,300	56,400	16.77	8,100
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	924	840	816	(11.69)	(108)
PERSONAL SERVICES		60,670	60,586	69,281	14.19	8,611
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	696	1,372	696		
01-05-410-301	OFFICE SUPPLIES	500	100	500		
01-05-410-303	FUEL/MILEAGE/WASH	100	100	100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,310	4,075	5,770	8.66	460
01-05-410-305	STRATEGIC PLANNING			5,000		5,000
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,411	2,215	2,341	(2.90)	(70)
GENERAL MANAGEMENT		9,017	7,862	14,407	59.78	5,390
DATA PROCESSING						
01-05-417-212	EDP EQUIPMENT/SOFTWARE			6,000		6,000
DATA PROCESSING				6,000		6,000
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500		500		
COMMUNITY RELATIONS		500		500		
Totals for dept 05 - VILLAGE BOARD & CLERK		70,187	68,448	90,188	28.50	20,001

Board of Police Commissioners Budget Fiscal Year 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2018-19 Budget</u>
400	Personal Services	\$ 986	\$ 305	\$ 320
435	Administration	7,600	10,100	12,100
440	Other - Exams	9,200	15,000	25,500
445	Contingencies	-	-	-
	Total	<u>\$ 17,786</u>	<u>\$ 25,405</u>	<u>\$ 37,920</u>
	Percent Difference		42.84%	49.26%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 07 - BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE	15	9	9	(40.00)	(6)
01-07-400-161	SOCIAL SECURITY	50	37	37	(26.00)	(13)
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	240	330	274	14.17	34
PERSONAL SERVICES		305	376	320	4.92	15
ADMINISTRATION						
01-07-435-239	FEES - BOPC ATTORNEY	6,000		6,000		
01-07-435-301	OFFICE SUPPLIES	100		100		
01-07-435-302	PRINTING & PUBLISHING	2,000	590	4,000	100.00	2,000
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	539	1,000		
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500	379	500		
01-07-435-311	POSTAGE & METER RENT	500		500		
ADMINISTRATION		10,100	1,508	12,100	19.80	2,000
OTHER						
01-07-440-542	EXAMS - WRITTEN	10,000	1,400	20,000	100.00	10,000
01-07-440-543	EXAMS - PHYSICAL	2,000	646	2,000		
01-07-440-544	EXAMS - PSYCHOLOGICAL	2,000	1,700	2,500	25.00	500
01-07-440-545	EXAMS - POLYGRAPH	1,000	320	1,000		
OTHER		15,000	4,066	25,500	70.00	10,500
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		25,405	5,950	37,920	49.26	12,515

Village of Willowbrook
Administration
Organizational Chart



* Position recategorized from Assistant to the Village Administrator to Assistant Village Administrator during FY 2018-19.

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 providing input into 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), Municipal Clerks and Illinois Municipal League (IML).

Performance Measure: Number of Conferences/Meetings Attended

Member Agency	FY 2019-20 Goal	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
DMMC	8	8	10	n/a
MMC	Member	member	member	member
WCMC	6	2	7	n/a
Clerks	6	7	n/a	n/a
IML	1	2	1	n/a
TOTAL	21	19	18	32

n/a – data not available

- From participation in the organizations above, the Village will apply the results of new legislation on the Village's revenue streams and Village code. In FY 2018-19, the Village re-activated the Laws and Ordinances Committee, which is responsible for (1) reviewing existing ordinances and updating them to comply with current laws and conditions; (2) considering new ordinances to, among other things, regulate: public health, safety, morals, and welfare; license certain activities; levy taxes; and incur debt; (3) recommending, where appropriate, amended or new ordinances to the Plan Commission; and (4) recommending adoption of amended or new ordinances to the Mayor and/or Board. The Village has a goal to hold 10 committee meetings in FY 2019-20.
- The Village also has a marked interest in collaborating with other units of local government in multi-jurisdictional initiatives to achieve cost-saving. In FY 2019-20, the Village will partner with the DuPage County Emergency Management Agency and other local municipalities and entities to combine resources in the event of hazardous materials events, terrorism or natural disaster situations.

- 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 2019-20 Goal	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
# of Grants Applied For	3	1	1	5
# of Grants Awarded	3	1	1	1
Grant Programs Awarded		825 Midway HVAC	Municipal parking lot 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 2019-20 Goal	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
Pages Scanned	250,000	194,804	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. In FY 2017-18 the Village re-launched its public access (PEG) channel which scrolls various communications and videos. In FY 2018-19 the police department launched NIXLE to allow residents to receive text messages for

emergency communication; the police department also maintains its own Facebook page for additional public safety communication. In FY 2019-20 the Village will also launch Polco, an online portal that residents and others can use to respond electronically to surveys and questions put forth by the Village. Future possible initiatives include police body cameras and video recorded Village board meetings.

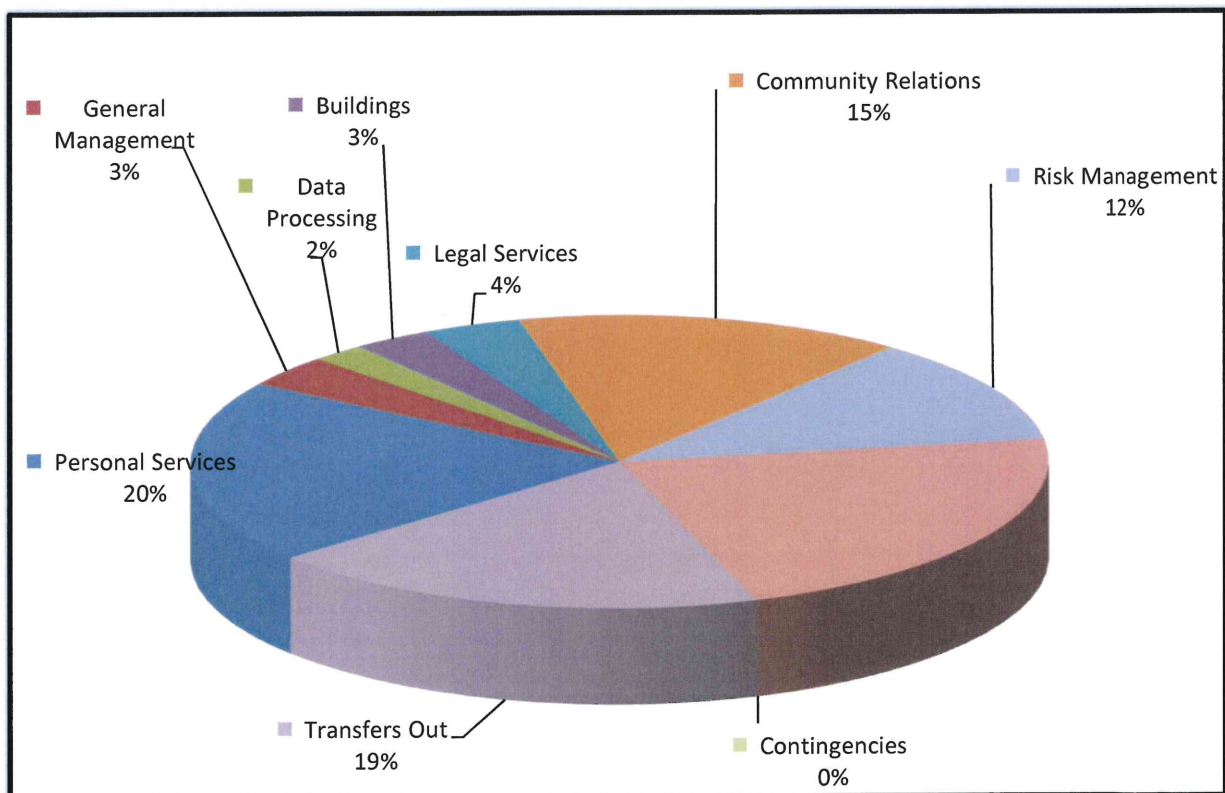
Performance Measure: Number of Technology Initiatives

	FY 2019-20 Goal	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
# of Initiatives	7	6	5	4
Initiative Description		redesigned website, e-newsletter, mobile phone app, water bill notice, PEG channel, NIXLE public safety	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 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 327,742	\$ 319,198	\$ 422,356
455	General Management	74,242	75,919	72,351
460	Data Processing	26,499	12,013	42,271
466	Buildings	79,900	73,837	61,800
470	Legal Services	90,000	67,000	77,500
475	Community Relations	9,500	14,000	307,500
480	Risk Management	258,315	249,114	245,830
485	Capital Improvements	363,306	10,300	463,007
490	Contingencies	-	-	-
900	Transfers Out	1,126,791	661,927	398,873
Total		<u>\$ 2,356,295</u>	<u>\$ 1,483,308</u>	<u>\$ 2,091,488</u>
Percent Difference			-37.05%	41.00%

Personnel (FTEs):	3.0	2.5	3.5
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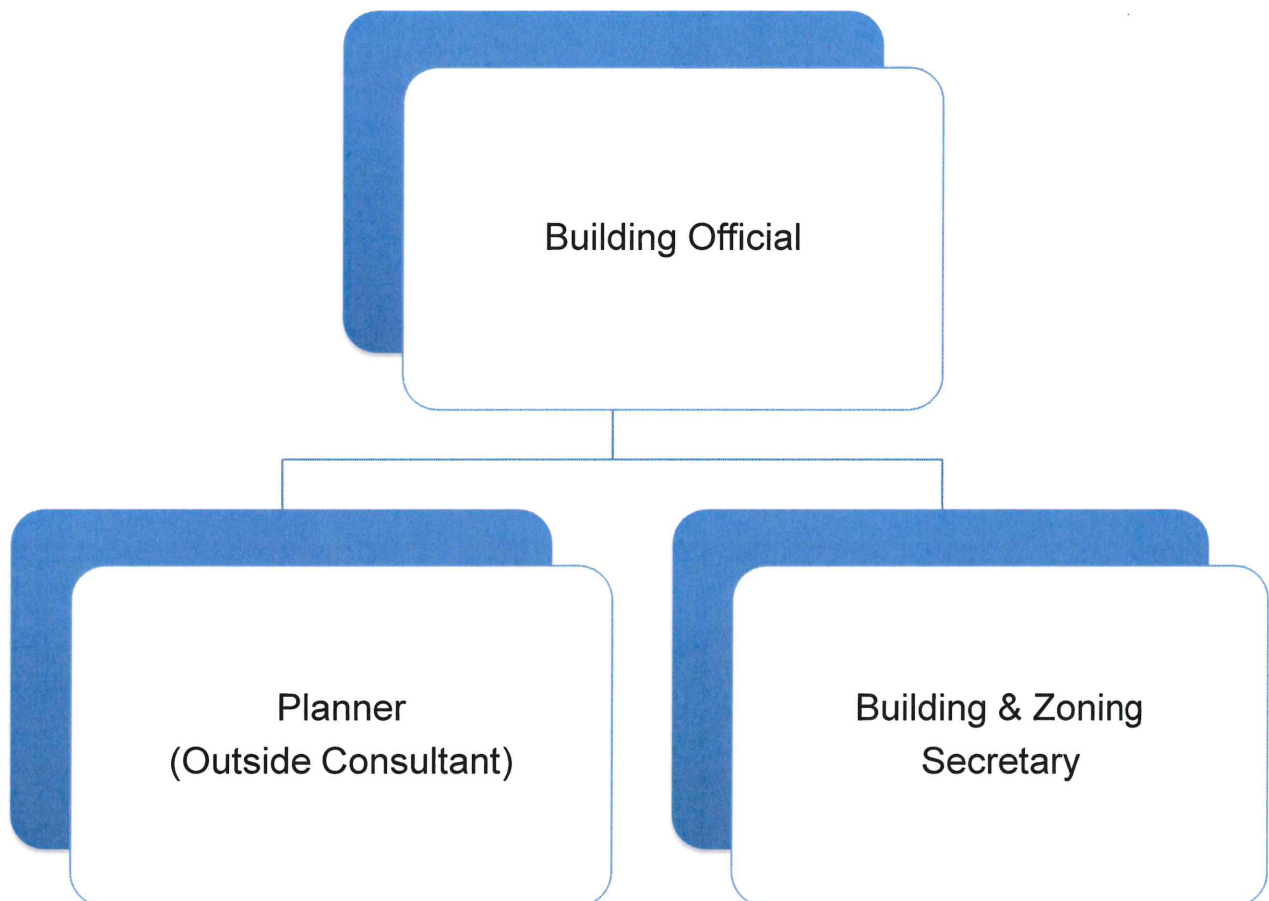
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 10 - ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	3,612	4,112	4,299	19.02	687
01-10-400-151	IMRF	35,064	37,264	35,038	(0.07)	(26)
01-10-400-161	SOCIAL SECURITY	12,522	14,722	15,738	25.68	3,216
01-10-400-171	SUI - UNEMPLOYMENT	204	212	233	14.22	29
01-10-455-101	SALARIES - MANAGEMENT STAFF	87,772	87,772	134,137	52.82	46,365
01-10-455-102	OVERTIME	5,000	6,250	5,000		
01-10-455-105	ASSISTANT VILLAGE ADMINISTRATOR		33,591	91,750		91,750
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	68,752	23,837		(100.00)	(68,752)
01-10-455-107	ADMINISTRATIVE INTERN	11,232		9,984	(11.11)	(1,248)
01-10-455-126	SALARIES - CLERICAL	76,358	106,358	55,342	(27.52)	(21,016)
01-10-455-131	PERSONNEL RECRUITMENT	550	15,635	700	27.27	150
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	18,132	25,260	70,135	286.80	52,003
PERSONAL SERVICES		319,198	355,013	422,356	32.32	103,158
GENERAL MANAGEMENT						
01-10-455-201	PHONE - TELEPHONES	22,751	15,971	25,051	10.11	2,300
01-10-455-266	CODIFY ORDINANCES	2,500	4,000	2,500		
01-10-455-301	OFFICE SUPPLIES	10,000	10,000	10,000		
01-10-455-302	PRINTING & PUBLISHING	3,000	3,084	2,500	(16.67)	(500)
01-10-455-303	FUEL/MILEAGE/WASH	2,000	1,200	1,500	(25.00)	(500)
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	2,000	2,000	(55.56)	(2,500)
01-10-455-305	STRATEGIC PLANNING	2,000		2,000		
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	12,728	13,000	13,000	2.14	272
01-10-455-311	POSTAGE & METER RENT	5,000	5,000	5,000		
01-10-455-315	COPY SERVICE	7,440	7,440	4,800	(35.48)	(2,640)
01-10-455-355	COMMISSARY PROVISION	1,000	1,306	1,500	50.00	500
01-10-455-409	MAINTENANCE - VEHICLES	2,500	2,000	2,000	(20.00)	(500)
01-10-455-411	MAINTENANCE - EQUIPMENT	500		500		
01-10-455-505	CASH - OVER OR SHORT					
01-10-455-520	SETTLEMENT		1,032			
GENERAL MANAGEMENT		75,919	66,033	72,351	(4.70)	(3,568)
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE			27,863		27,863
01-10-460-225	INTERNET/WEBSITE HOSTING	8,523	8,819	8,343	(2.11)	(180)
01-10-460-263	EDP LICENSES		72	2,325		2,325
01-10-460-267	DOCUMENT STORAGE/SCANNING	2,740	10,365	2,740		
01-10-460-305	EDP PERSONNEL TRAINING	250		500	100.00	250
01-10-460-331	OPERATING SUPPLIES	500	500	500		
DATA PROCESSING		12,013	19,756	42,271	251.88	30,258
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	10,000	6,000	5,000	(50.00)	(5,000)
01-10-475-366	NEWSLETTER	500	500	500		
01-10-475-367	CRISIS MANAGEMENT		450,000	300,000		300,000
01-10-475-370	MEALS-ON-WHEELS	2,000	2,000	2,000		
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM	1,500	625		(100.00)	(1,500)
COMMUNITY RELATIONS		14,000	459,125	307,500	2,096.43	293,500
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	7,800	3,000	460,507	5,803.94	452,707
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500		2,500		
01-10-485-642	PEG CHANNEL EQUIPMENT		10,143			
CAPITAL IMPROVEMENTS		10,300	13,143	463,007	4,395.21	452,707
BUILDINGS						
01-10-466-228	MAINTENANCE - BUILDING	62,387	56,536	50,000	(19.86)	(12,387)
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	2,000	2,000		
01-10-466-240	ENERGY/COMED (835 MIDWAY)		2,900	2,500		2,500
01-10-466-251	SANITARY (835 MIDWAY)	450	800	800	77.78	350
01-10-466-293	LANDSCAPE - VILLAGE HALL	2,500	1,500	1,500	(40.00)	(1,000)
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	5,000	5,000	(23.08)	(1,500)
BUILDINGS		73,837	68,736	61,800	(16.30)	(12,037)
LEGAL						
01-10-470-239	FEES - VILLAGE ATTORNEY	60,000	80,000	70,000	16.67	10,000
01-10-470-241	FEES - SPECIAL ATTORNEY	3,500	16,000	7,500	114.29	4,000
01-10-470-242	FEES - LABOR COUNSEL	3,500			(100.00)	(3,500)
LEGAL		67,000	96,000	77,500	15.67	10,500

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
RISK MANAGEMENT						
01-10-480-272	INSURANCE - IRMA	237,714	203,025	230,960	(2.84)	(6,754)
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	10,000	10,000	10,000		
01-10-480-276	WELLNESS	1,400	4,870	4,870	247.86	3,470
RISK MANAGEMENT		249,114	217,895	245,830	(1.32)	(3,284)
TRANSFERS OUT						
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	278,927	278,927	278,873	(0.02)	(54)
01-10-900-114	TRANSFER TO LAFER	383,000	383,000	120,000	(68.67)	(263,000)
TRANSFERS OUT		661,927	661,927	398,873	(39.74)	(263,054)
Totals for dept 10 - ADMINISTRATION		1,483,308	1,957,628	2,091,488	41.00	608,180

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 2019-20 Goal	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
Dollars Spent - Consultant	\$80,000	\$78,083	\$90,256	\$139,283
Dollars Spent – Employee (Est)	\$159,401	\$158,519	\$155,460	\$154,205
Savings by Outsourcing	+ \$79,401	+ \$80,436	+ \$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 2019-20 Goal Vacancy	FY 2018-19 Actual Vacancy	FY 2016-17 Actual Vacancy	FY 2013-14 Actual Vacancy
Hinsdale Lake Commons	186,173	0.00%	8.69%	4.76%	1.74%
The Willows	134,713	0.00%	5.25%	100.00%	100.00%
Patio Retail Center	12,136	0.00%	0.00%	0.00%	11.75%
Target	128,804	0.00%	0.00%	0.00%	0.00%
Willowbrook Plaza 1	12,517	0.00%	0.00%	14.38%	14.38%
Willowbrook Plaza 2	49,842	15.00%	26.80%	56.56%	47.50%
Willowbrook Square	29,060	12.89%	17.89%	17.89%	0.00%
Willowbrook Town Center	188,572	0.00%	0.00%	23.03%	4.56%
Willow Commons	59,997	0.00%	0.00%	0.00%	9.21%
Woodland Plaza	31,660	0.00%	0.00%	0.00%	0.00%

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

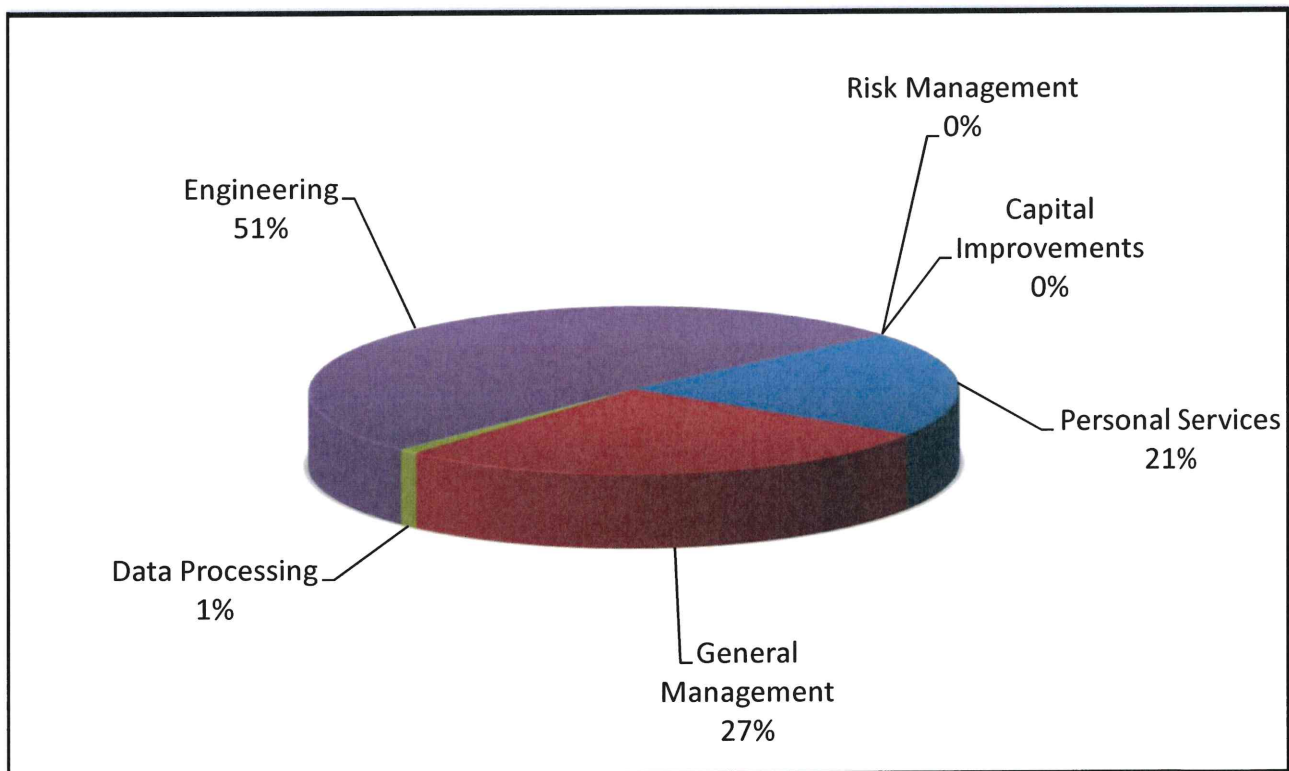
- The Village plans to perform an analysis of the Village's South Suburban Region to spur future economic development taking a multi-phased approach. In FY 2018-19, \$15,000 was budgeted to complete coordination and planning of a preliminary feasibility study, and an additional \$30,000 was budgeted to conduct a TIF eligibility study analysis and report. This project was deferred and is re-budgeted in FY 2019-20. 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 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 16,778	\$ 38,121	\$ 36,789
510	General Management	99,008	51,500	49,250
515	Data Processing	2,386	1,600	1,800
520	Engineering	142,750	119,750	92,250
535	Risk Management	2,500	-	-
540	Capital Improvements	-	-	-
544	Contingencies	-	-	-
	Total	\$ 263,422	\$ 210,971	\$ 180,089

Percent Difference	-19.91%	-14.64%
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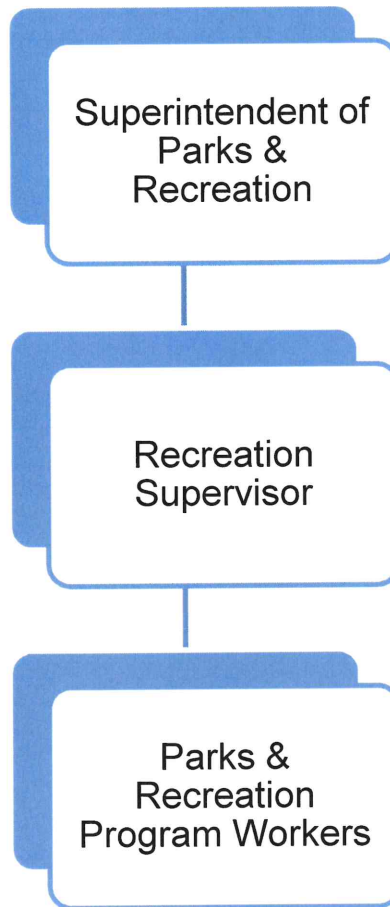
Personnel (FTEs)	1.0	1.0	1.0
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BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	323	323	338	4.64	15
01-15-400-151	IMRF	3,285	3,285	2,852	(13.18)	(433)
01-15-400-161	SOCIAL SECURITY	1,382	1,382	1,446	4.63	64
01-15-400-171	SUI - UNEMPLOYMENT	34	51	31	(8.82)	(3)
01-15-510-102	OVERTIME	500		500		
01-15-510-126	SALARIES - CLERICAL	21,788	21,788	22,816	4.72	1,028
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	9,969	9,969	7,804	(21.72)	(2,165)
01-15-510-340	LIFE INSURANCE - PLAN COMMISSION	840	1,047	1,002	19.29	162
PERSONAL SERVICES		38,121	37,845	36,789	(3.49)	(1,332)
GENERAL MANAGEMENT						
01-15-510-232	CONSULTANTS - DESIGN & OTHER	45,000		45,000		
01-15-510-301	OFFICE SUPPLIES	500	250	250	(50.00)	(250)
01-15-510-302	PRINTING & PUBLISHING	2,000	2,250	2,000		
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	1,500		500	(66.67)	(1,000)
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	1,500	500	500	(66.67)	(1,000)
01-15-510-311	POSTAGE & METER RENT	500	250	500		
01-15-510-401	OPERATING EQUIPMENT	500		500		
GENERAL MANAGEMENT		51,500	3,250	49,250	(4.37)	(2,250)
DATA PROCESSING						
01-15-515-305	EDP PERSONNEL TRAINING	1,600	1,465	1,800	12.50	200
DATA PROCESSING		1,600	1,465	1,800	12.50	200
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250		250		
01-15-520-245	FEES - ENGINEERING	3,000	2,000	2,500	(16.67)	(500)
01-15-520-246	FEES - COURT REPORTER	2,500	1,500	1,500	(40.00)	(1,000)
01-15-520-254	PLAN REVIEW - ENGINEER	10,000	5,000	5,000	(50.00)	(5,000)
01-15-520-257	PLAN REVIEW - PLANNER	100,000	96,000	80,000	(20.00)	(20,000)
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	4,000	3,000	3,000	(25.00)	(1,000)
ENGINEERING		119,750	107,500	92,250	(22.96)	(27,500)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		210,971	150,060	180,089	(14.64)	(30,882)

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 plans 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, Channel 6, 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 continues to work 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, the Village of Hinsdale Parks and Recreation Department and the Gateway Special Recreation Association. 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 2019-20 Programs Hosted Goal	FY 2018-19 Programs Hosted Actual	FY 2017-18 Programs Hosted Actual	FY 2016-17 Programs Hosted Actual
Burr Ridge PD	38	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 Community Resource Center (CRC) had exterior renovation (Phase I) completed in FY 2018-19, and the Village was able to secure a \$110,000 grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) to partially offset the cost of the new roof and new HVAC rooftop units.



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

- 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. 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 2019-20 Goal	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
\$ Received	\$12,000	\$10,300	\$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 825 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 May 2018, the third year in a row, whereby employees from the company met at Borse Community Park and spent the day picking up trash from the 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, and in addition information is now posted on the Village's public access Channel 6. The Easter egg hunt, holiday party & movie night are free events that do not require registration, so attendance is estimated.



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 six years, with programs that were not offered¹²¹ year greyed out:

Program	2013 Total Enrollment	2014 Total Enrollment	2015 Total Enrollment	2016 Total Enrollment	2017 Total Enrollment	2018 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	11 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	300+ Kids
Family Fishing Day	15 families	7 families	6 families	7 families	<i>cancelled</i>	5 families
Fencing	2	2				
Fishing B-day Party	12 parties	26 parties	14 parties	5 parties	3 parties	3 parties
Fishing Derby	15	21		20	15	13
Fishing-Parent/child	N/A	N/A	N/A	N/A	10 couples	6 couples
Floor Hockey	10	7				
Holiday Party	64	107	140	200	320+ total	178 (kids)
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	60	20		150	125	90
Park Permits	32	36	28	30	30	36
Reformer Pilates	60	50				
Santa's Calling You	16	18	122			

Sensible Fitness	12	18				
Special Recreation Fishing Day	13	24	0	0	0	
Tai Chi	10	3				
Tree Lighting Ceremony	250					140
Vehicle Fair	300	300		<i>Temporarily</i>	<i>Suspended</i>	
Yard Sale	20	13	25	0/Cancelled-low turn out		
5K Fun Run	N/A	N/A	147	130	146	96
Total Programs	40	40	13	12	16	11
Total Registrations	1,580	1,463	1,463	697	1,003	878

- 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 interior renovation, hopefully in FY 2020-21; exterior renovation was completed 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 2019-20 due to budgetary constraints and focus on the CRC.

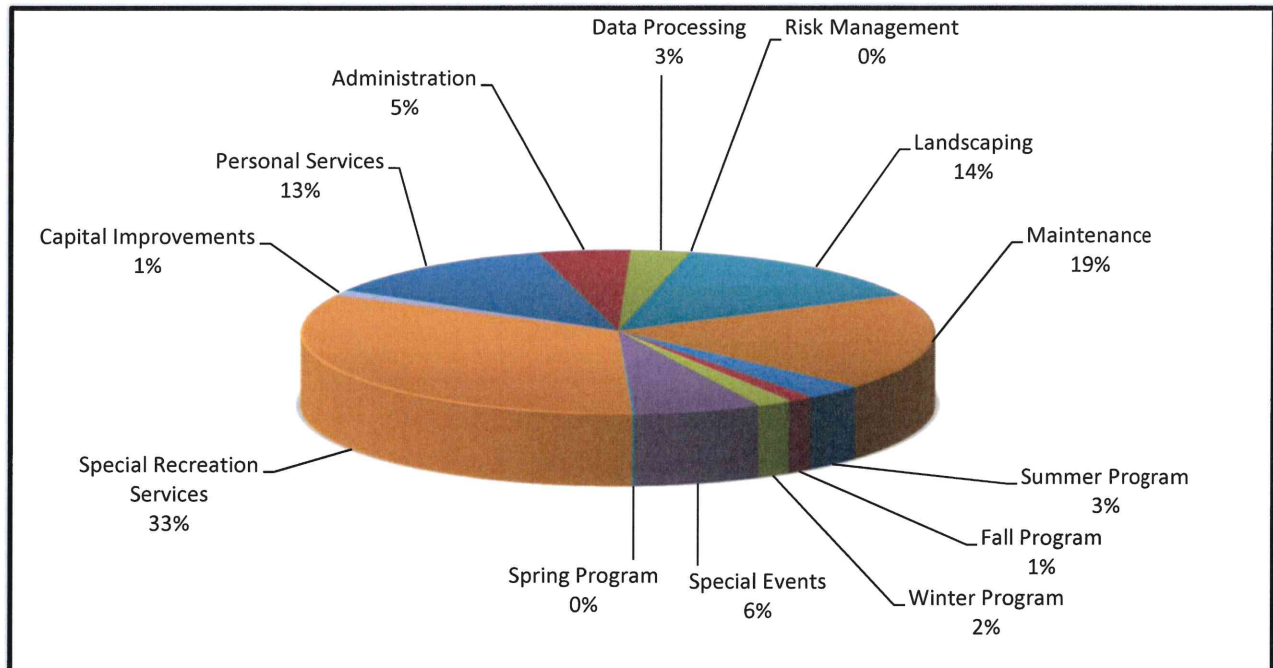
3. Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves:

- 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 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 44,836	\$ 42,959	\$ 55,483
550	Administration	12,622	15,875	20,950
555	Data Processing	15,524	15,000	13,500
560	Risk Management	2,500	-	-
565	Landscaping	78,483	63,400	62,300
570	Maintenance	50,955	111,573	83,436
575	Summer Program	14,212	13,820	13,333
580	Fall Program	5,692	6,550	5,883
585	Winter Program	31,166	7,500	7,833
585	Special Events	-	30,355	28,225
586	Spring Program	459	400	600
590	Special Recreation Services	162,745	72,941	145,990
595	Capital Improvements	808,000	1,500	4,500
Total		<u>\$ 1,227,194</u>	<u>\$ 381,873</u>	<u>\$ 442,033</u>
Percent Difference			-68.88%	15.75%

Personnel (FTEs)	1.0	1.0	1.0
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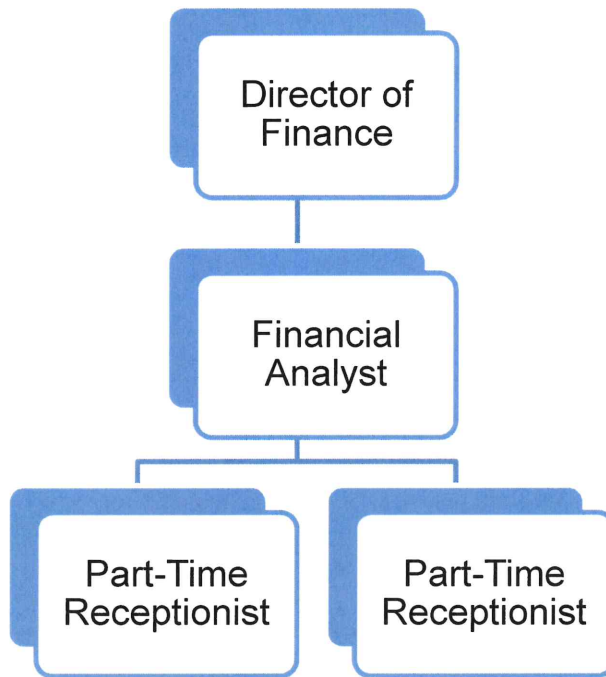
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 20 - PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	502	615	762	51.79	260
01-20-400-151	IMRF	4,572	5,485	4,649	1.68	77
01-20-400-161	SOCIAL SECURITY	2,145	2,900	3,259	51.93	1,114
01-20-400-171	SUI - UNEMPLOYMENT	87	87	131	50.57	44
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	34,597	34,597	34,596		(1)
01-20-550-102	OVERTIME		155			
01-20-550-104	PART TIME - CLERICAL			10,973		10,973
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,056	1,894	1,113	5.40	57
PERSONAL SERVICES		42,959	45,733	55,483	29.15	12,524
GENERAL MANAGEMENT						
01-20-455-201	PHONE - TELEPHONES			1,600		1,600
GENERAL MANAGEMENT				1,600		1,600
ADMINISTRATION						
01-20-550-201	EMERGENCY TELEPHONE LINE	100		100		
01-20-550-302	PRINTING & PUBLISHING	12,425	6,000	16,500	32.80	4,075
01-20-550-303	FUEL/MILEAGE/WASH	250		250		
01-20-550-304	SCHOOLS/CONFERENCES/TRAVEL	325			(100.00)	(325)
01-20-550-307	FEES/DUES/SUBSCRIPTIONS	275			(100.00)	(275)
01-20-550-311	POSTAGE & METER RENT	2,500	2,000	2,500		
ADMINISTRATION		15,875	8,000	19,350	21.89	3,475
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE			6,000		6,000
01-20-555-306	CONSULTING SERVICES	15,000	15,000	7,500	(50.00)	(7,500)
DATA PROCESSING		15,000	15,000	13,500	(10.00)	(1,500)
CAPITAL IMPROVEMENTS						
01-20-595-692	LANDSCAPING			1,000		1,000
01-20-595-693	COURT IMPROVEMENTS	1,500	387	1,500		
01-20-595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PARK		3,288	2,000		2,000
CAPITAL IMPROVEMENTS		1,500	3,675	4,500	200.00	3,000
LANDSCAPING						
01-20-565-341	PARK LANDSCAPE SUPPLIES	9,000	9,000	7,400	(17.78)	(1,600)
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	54,400	47,000	54,900	0.92	500
LANDSCAPING		63,400	56,000	62,300	(1.74)	(1,100)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	10,000	7,000		
01-20-570-103	PART TIME - LABOR	1,500	2,800	1,500		
01-20-570-228	MAINTENANCE - PARK BUILDINGS - HVAC	2,386	2,386	2,386		
01-20-570-234	RENT - EQUIPMENT	250	250	300	20.00	50
01-20-570-235	NICOR GAS (825 MIDWAY)	1,200	2,221	1,200		
01-20-570-240	ENERGY/COMED (825 MIDWAY)			1,000		1,000
01-20-570-250	SANITARY (825 MIDWAY)	100	22	50	(50.00)	(50)
01-20-570-278	SANITARY USER CHARGE - PARKS		3,000	3,000		3,000
01-20-570-280	BALLFIELD MAINTENANCE/SUPPLIES	6,500	5,000	6,500		
01-20-570-281	CONTRACTED MAINTENANCE	42,000	52,000	46,000	9.52	4,000
01-20-570-331	MAINTENANCE SUPPLIES	9,500	2,500	9,500		
01-20-570-411	MAINTENANCE - EQUIPMENT	41,137	43,520	5,000	(87.85)	(36,137)
MAINTENANCE		111,573	123,699	83,436	(25.22)	(28,137)
SUMMER PROGRAM						
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICES	8,820	4,200	8,000	(9.30)	(820)
01-20-575-517	SENIORS PROGRAM	5,000	5,333	5,333	6.66	333
SUMMER PROGRAM		13,820	9,533	13,333	(3.52)	(487)
FALL PROGRAM						
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	550		550		
01-20-580-517	SENIORS PROGRAM	6,000	5,333	5,333	(11.12)	(667)
FALL PROGRAM		6,550	5,333	5,883	(10.18)	(667)
WINTER PROGRAM						
01-20-585-112	RECREATION INSTRUCTORS	500		500		
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	2,000	189	2,000		
01-20-585-517	SENIORS PROGRAM	5,000	5,333	5,333	6.66	333
WINTER PROGRAM		7,500	5,522	7,833	4.44	333

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
SPECIAL EVENTS						
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	1,800	2,800	2,800	55.56	1,000
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,630	2,118	1,800	10.43	170
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	1,400	2,059	4,000	185.71	2,600
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	1,500	200	1,500		
01-20-585-154	FAMILY SPECIAL EVENT - RACE	9,525	10,000	10,425	9.45	900
01-20-585-155	CHILDREN'S HOLIDAY PARTY	4,500	3,101	4,700	4.44	200
01-20-585-156	SPECIAL EVENT - PARK OPENING	10,000	5,715		(100.00)	(10,000)
01-20-585-157	COMMUNITY PICNIC			3,000		3,000
SPECIAL EVENTS		30,355	25,993	28,225	(7.02)	(2,130)
SPRING PROGRAM						
01-20-586-112	RECREATION INSTRUCTORS - SPRING	200		200		
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	200	97	400	100.00	200
SPRING PROGRAM		400	97	600	50.00	200
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUES	38,541	38,352	38,540		(1)
01-20-590-519	ADA PARK MAINTENANCE	4,750	4,100	4,750		
01-20-590-520	ADA RECREATION ACCOMMODATIONS	7,700	3,351	7,700		
01-20-590-521	ADA PARK IMPROVEMENTS	21,950		95,000	332.80	73,050
SPECIAL RECREATION SERVICES		72,941	45,803	145,990	100.15	73,049
Totals for dept 20 - PARKS & RECREATION		381,873	344,388	442,033	15.75	60,160

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, phone system and human resources.

The Director of Finance prepares, with the assistance of the Village Administrator and certain department heads, 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 alternate 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 2018-19, a new four-tiered health plan was 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 2019-20 the Finance Department will continue to monitor the hours 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 began using Plan-It scheduling software, however it has yet to be determined 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 have created procedural manuals of their duties to be used to cross-train other employees in the next 1-2 years.

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; in FY 2018-19 the Director of Finance joined a collaborative Human Resources group and the goal is to attend four meetings per year;

- 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 was 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 30th award for April 30, 2018);
- Receive an unqualified audit opinion and no management letter comments;
- Continue to submit for the GFOA Distinguished Budget Presentation Award (received 17th award for May 1, 2018 - 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 2019-20 Goal	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
GFOA/IGFOA		32.3	14	10
IPPFA		8	13	8
FEMA		-	20.5	-
Others		9.5	10.5	6
Total	40	49.8	58	24

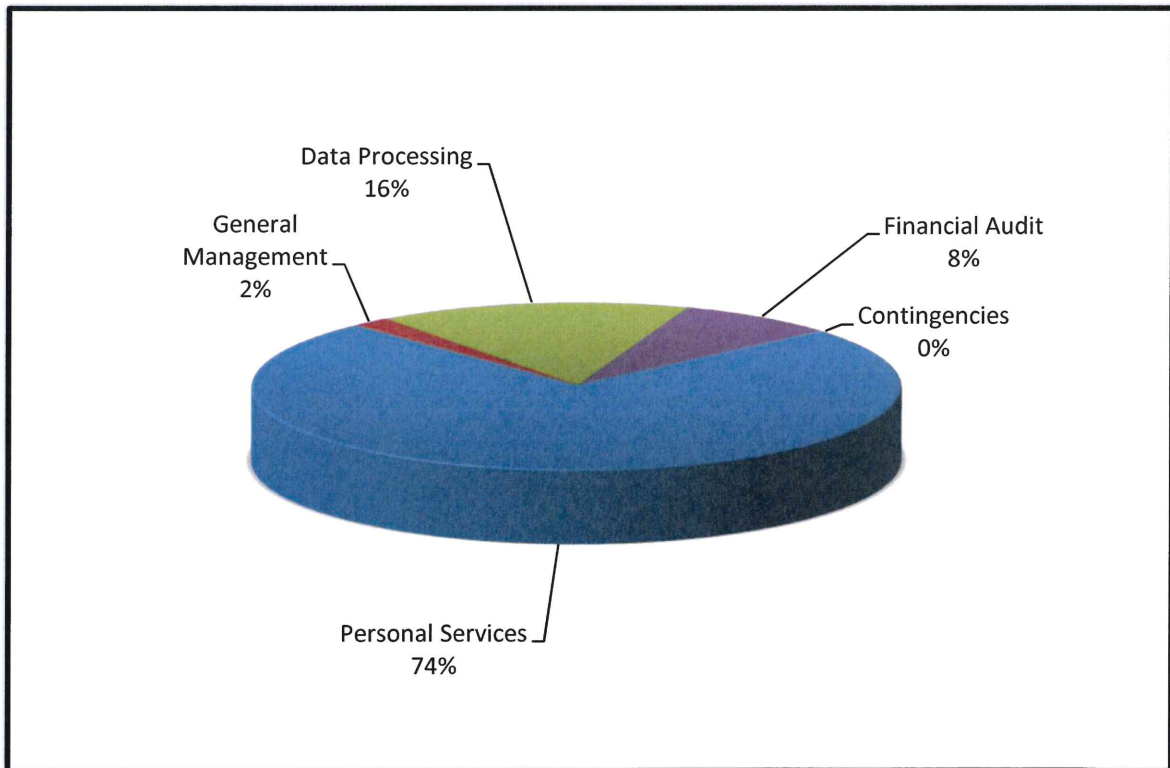
In accordance with maintaining the Certified Public Accountant (CPA) designation, the Director of Finance must complete 120 hours of continuing professional education every three (3) years. Sixteen (16) hours in pension related training must also be completed annually to comply with Illinois statutes 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 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 320,571	\$ 326,572	\$ 323,389
610	General Management	10,930	9,805	8,465
615	Data Processing	77,711	76,776	68,738
620	Financial Audit	36,976	30,773	35,713
625	Capital Improvements	500	500	500
629	Contingencies	-	-	-
	Total	<u>\$ 446,688</u>	<u>\$ 444,426</u>	<u>\$ 436,805</u>

Percent Difference	-0.51%	-1.71%
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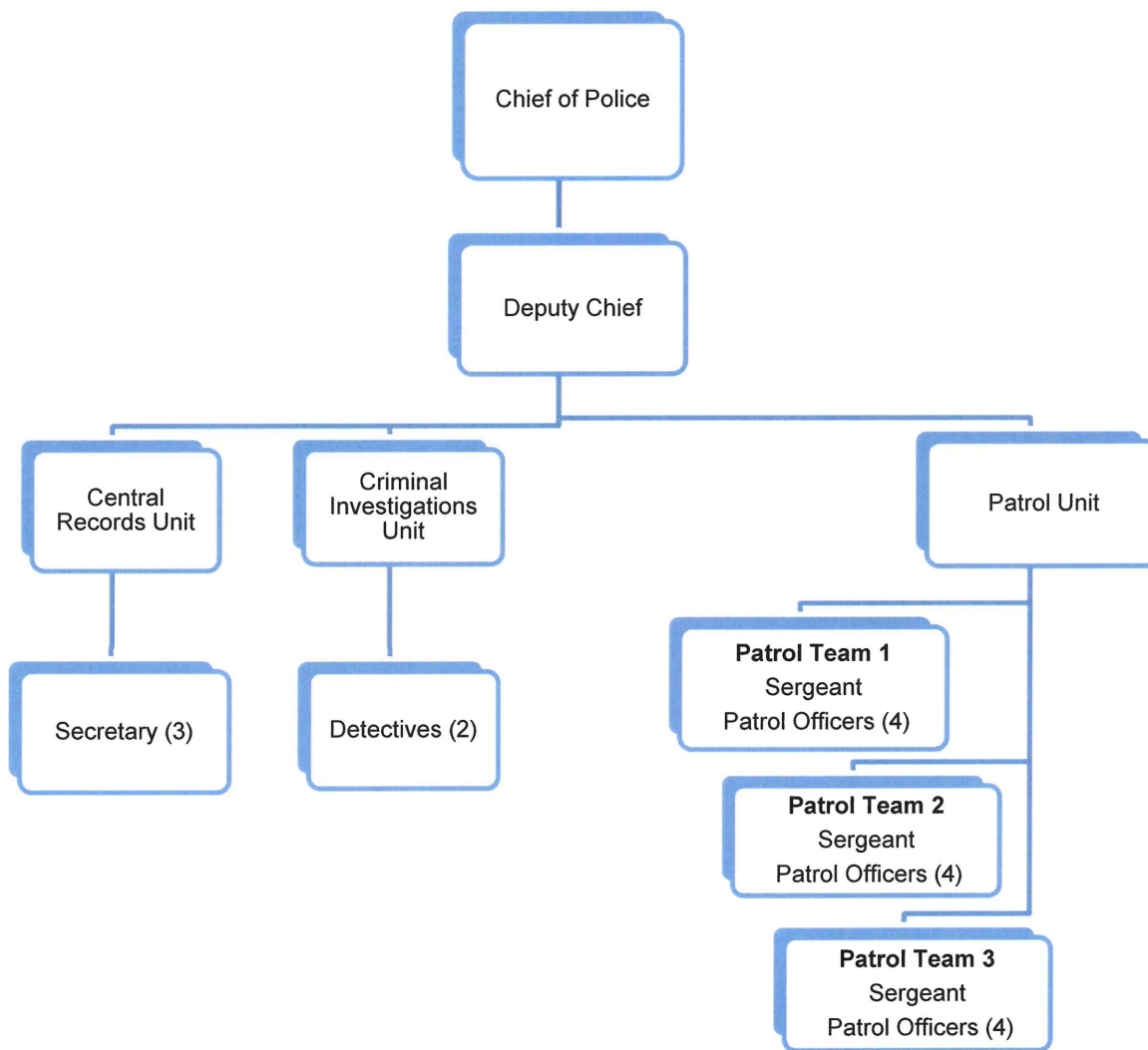
Personnel (FTEs)	3.0	3.0	3.0
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BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 25 - FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,478	3,478	3,531	1.52	53
01-25-400-151	IMRF	28,228	28,228	23,675	(16.13)	(4,553)
01-25-400-161	SOCIAL SECURITY	14,687	14,687	14,987	2.04	300
01-25-400-171	SUI - UNEMPLOYMENT	272	272	248	(8.82)	(24)
01-25-610-101	SALARIES - MANAGEMENT STAFF	131,381	131,381	134,666	2.50	3,285
01-25-610-102	OVERTIME	1,500	500	1,500		
01-25-610-104	PART TIME - CLERICAL	30,624	30,624	30,202	(1.38)	(422)
01-25-610-126	SALARIES - CLERICAL	76,358	76,358	77,127	1.01	769
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	40,044	36,647	37,453	(6.47)	(2,591)
PERSONAL SERVICES		326,572	322,175	323,389	(0.97)	(3,183)
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	3,700	1,000	3,300	(10.81)	(400)
01-25-610-302	PRINTING & PUBLISHING	1,000	1,000	1,000		
01-25-610-303	FUEL/MILEAGE/WASH	250	281	250		
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	700	2,000		
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	2,355	1,415	1,415	(39.92)	(940)
01-25-610-311	POSTAGE & METER RENT	500	200	500		
GENERAL MANAGEMENT		9,805	4,596	8,465	(13.67)	(1,340)
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	14,670	8,425	2,400	(83.64)	(12,270)
01-25-615-263	EDP LICENSES	29,226	25,557	36,738	25.70	7,512
01-25-615-267	DOCUMENT STORAGE/SCANNING	5,280	4,865	2,000	(62.12)	(3,280)
01-25-615-305	EDP PERSONNEL TRAINING	2,600		2,600		
01-25-615-306	IT - CONSULTING SERVICES	25,000	37,500	25,000		
DATA PROCESSING		76,776	76,347	68,738	(10.47)	(8,038)
CAPITAL IMPROVEMENTS						
01-25-625-611	FURNITURE & OFFICE EQUIPMENT	500		500		
CAPITAL IMPROVEMENTS		500		500		
FINANCIAL AUDIT						
01-25-620-251	AUDIT SERVICES	28,273	27,658	28,488	0.76	215
01-25-620-252	FINANCIAL SERVICES	2,500	2,340	7,225	189.00	4,725
FINANCIAL AUDIT		30,773	29,998	35,713	16.05	4,940
Totals for dept 25 - FINANCE DEPARTMENT		444,426	433,116	436,805	(1.71)	(7,621)

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:

- Continue to increase DUI enforcement.
- Develop department wide state mandated training calendar.
- Increase commercial motor vehicle overweight enforcement.

Fiscal Year 2018-19 Goals and Accomplishments

- Increase DUI and traffic enforcement on midnight shift.

Goal Achieved: Over the course of 2017/2018 there were approximately 856 citations and 7 DUI arrests on midnight shift. This increased to 1,249 citations and 11 DUI arrests in the 2018/2019 fiscal year.

- Increase employee development through training.

Goal Achieved: During the past fiscal year, training hours increased department wide from 1522 hours in 2017/2018 to 2052 hours in 2018/2019.

- Initiate truck enforcement program.

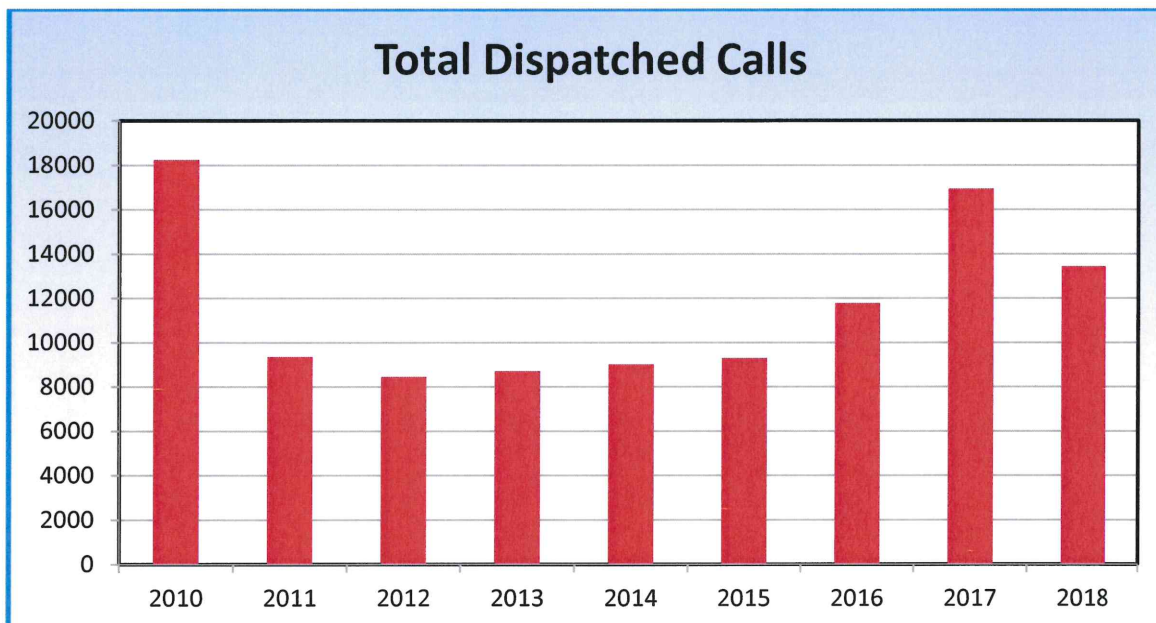
Goal Achieved: In 2018/2019 the truck enforcement imitative began with the certification of Officer Huntley and Sergeant Eisenbeis in basic truck enforcement. During the inaugural year there were 5 overweight violations cited in total.

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.

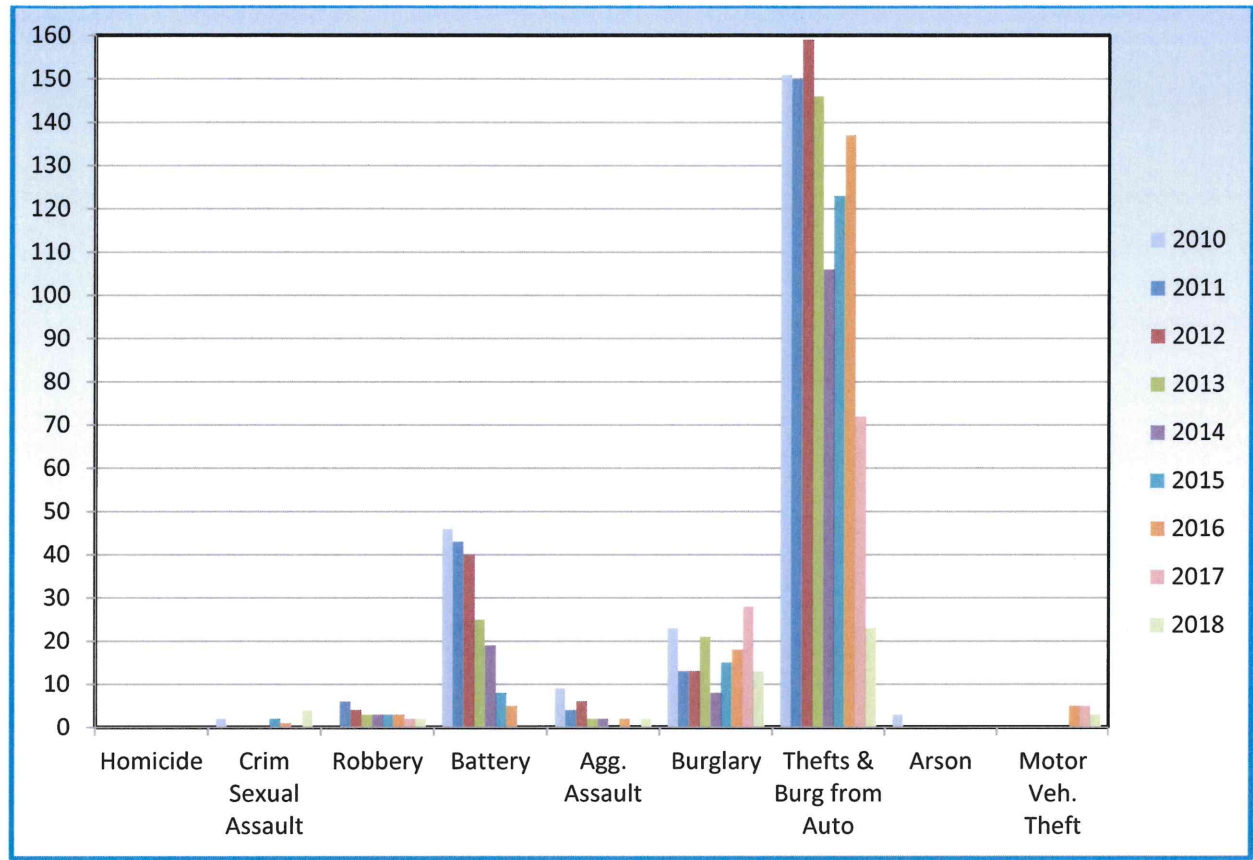
In order to provide these services and measure the Department's effectiveness in meeting the community's needs, the Police Department prepares an annual report which includes the following methods of measurement:



Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018
Total	18,237	9,345	8,448	8,713	9,015	9,289	11,773	16,936	13,432

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.

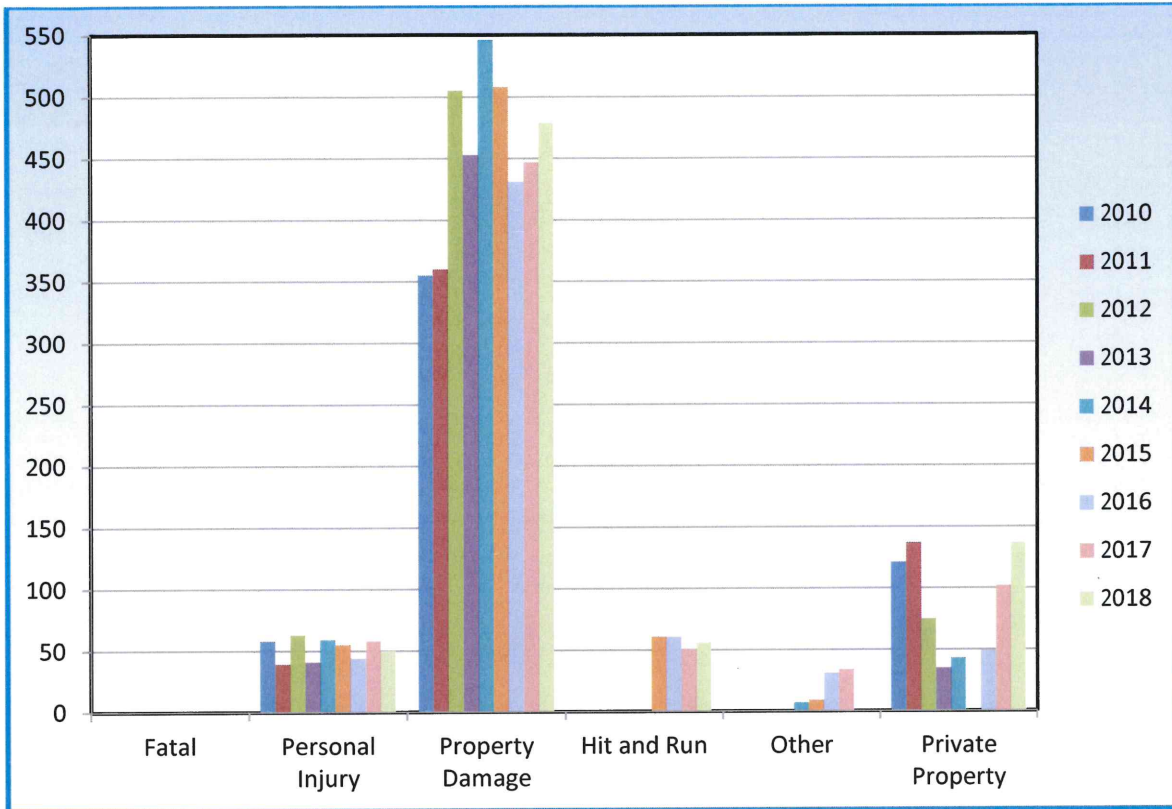
Index Crime Comparison



Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018
Homicide	0	0	0	0	0	0	0	0	0
Criminal Sex Assault	2	0	0	0	0	2	1	0	4
Robbery	0	6	4	3	3	3	3	2	2
Battery	46	43	40	25	19	8	5	n/a	n/a
Aggravated Assault	9	4	6	2	2	0	2	0	2
Burglary	23	13	13	21	8	15	18	28	13
Thefts/Burg from Auto	151	150	159	146	106	123	137	72	23
Arson	3	0	0	0	0	0	0	0	0
Motor Vehicle Theft	0	0	0	0	0	0	5	5	3
TOTAL	234	216	222	197	138	151	171	107	47

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



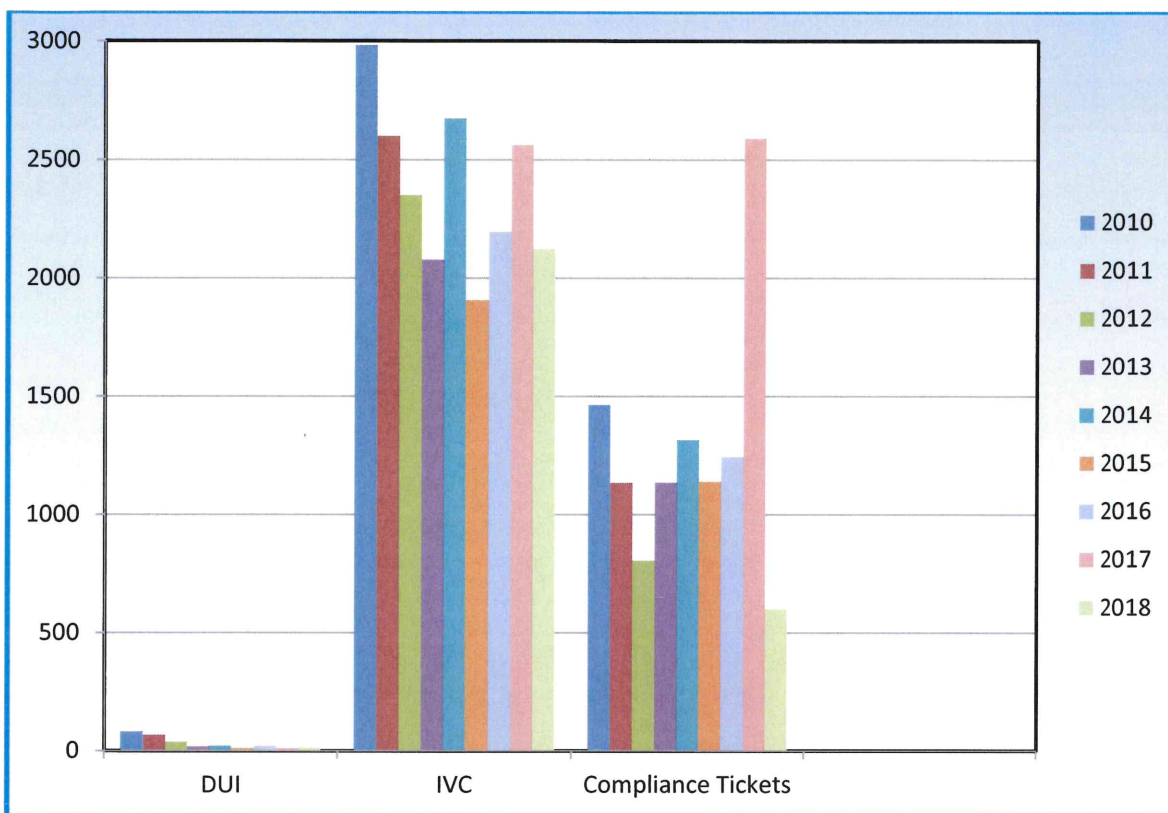
Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018
Fatal	1	0	0	0	0	1	0	0	0
Personal Injury	58	39	63	41	59	55	44	58	50
Property Damage	355	360	505	453	546	508	431	447	479
Hit and Run	n/r	n/r	n/r	n/r	n/r	61	61	51	56
Other	n/r	n/r	n/r	n/r	7	9	31	34	0
Private Property	121	137	75	35	43	n/r	49	102	137
TOTAL	535	536	643	529	655	634	616	692	722

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 and 2018 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

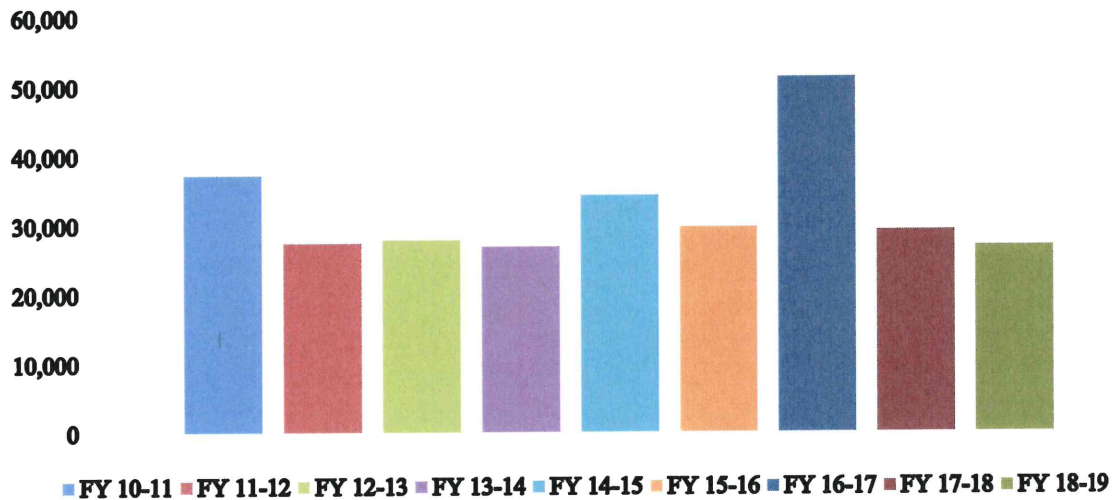


Calendar Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018
DUI	81	67	38	18	20	11	20	11	14
IVC Traffic Citations	2,982	2,600	2,352	2,079	2,674	1,907	2,196	2,563	2,124
Compliance/Parking/Ordinance Tickets	1,463	1,134	806	1,136	1,315	1,139	1,245	2,591	602
TOTAL	4,526	3,801	3,196	3,233	4,009	3,057	3,461	5,165	2,740

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.

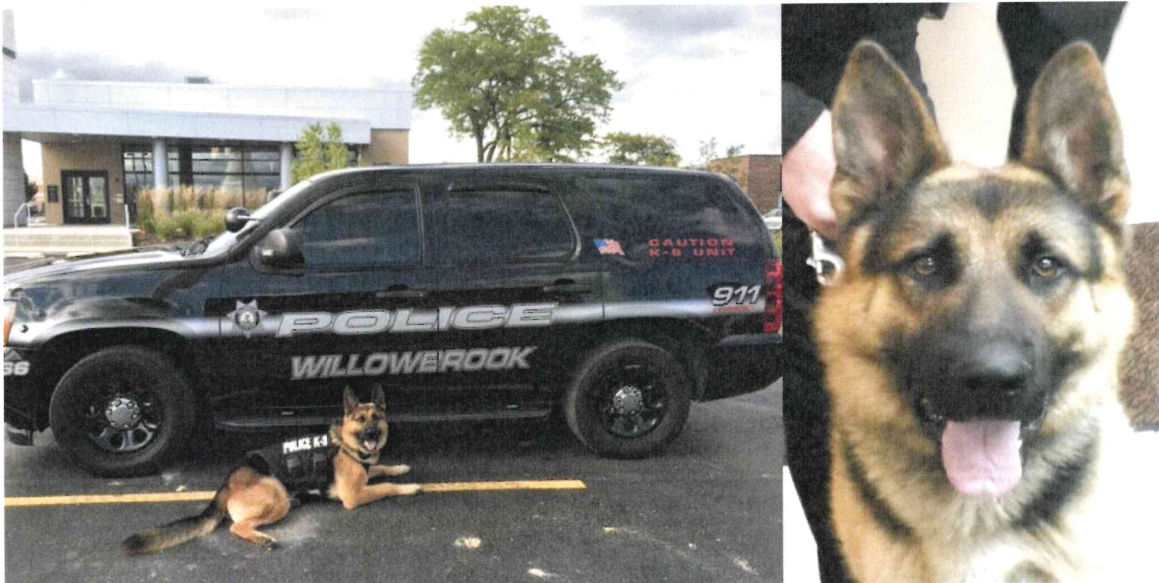
Traffic Fine Revenue



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. Sadly, Artos contracted a fungal infection known as *Blastomycosis* and passed away on November 1, 2018. The K-9 program has been suspended for now.



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.



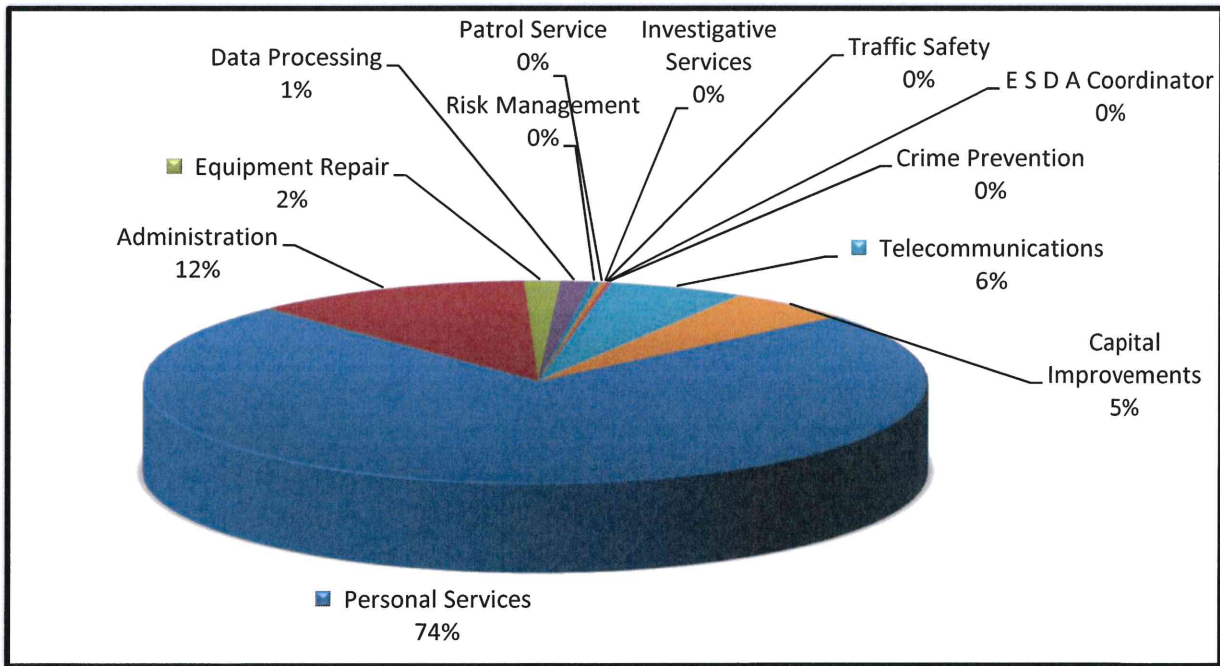
The tracking of the above data and other programs assist the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

Police Department Budget Fiscal Year 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18</u> <u>Budget</u>	<u>FY 2018-19</u> <u>Budget</u>	<u>FY 2019-20</u> <u>Budget</u>
400	Personal Services	\$ 4,111,687	\$ 4,024,351	\$ 4,052,667
630	Administration	598,996	618,889	632,468
630	Equipment Repair	78,300	85,250	82,250
640	Data Processing	32,291	57,123	70,283
645	Risk Management	12,500	20,000	20,000
650	Patrol Service	169,800	39,793	14,300
655	Investigative Services	1,000	1,000	1,000
660	Traffic Safety	5,200	5,300	5,300
665	E S D A Coordinator	550	500	500
670	Crime Prevention	5,500	6,000	6,000
675	Telecommunications	273,721	289,421	308,058
680	Capital Improvements	46,000	85,627	285,873
Total		<u>\$ 5,335,545</u>	<u>\$ 5,233,254</u>	<u>\$ 5,478,699</u>

Percent Difference -1.92% 4.69%

Personnel (FTEs)	27.5	26.5	26.0
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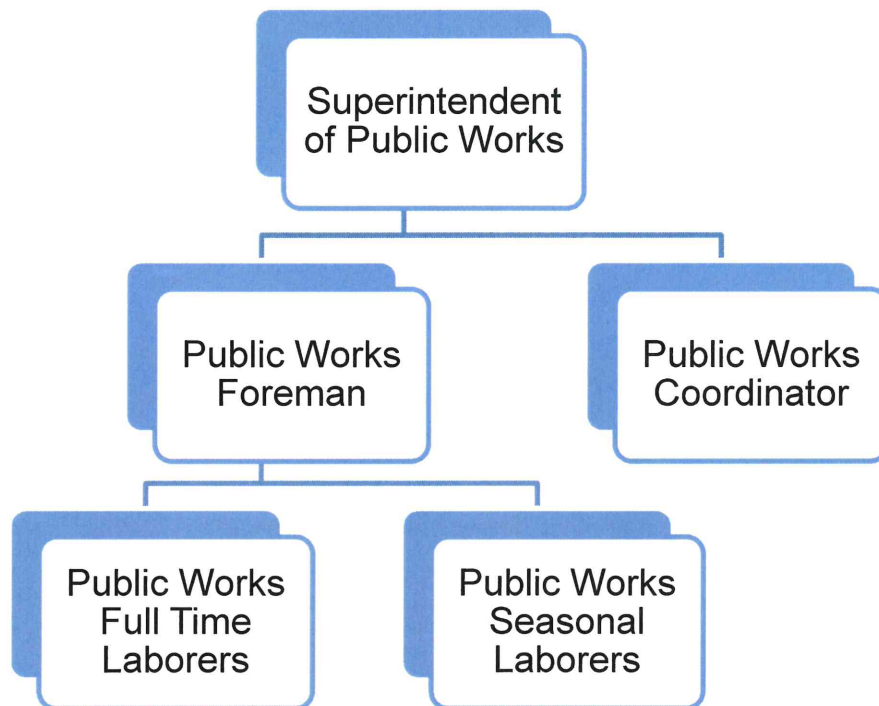
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 30 - POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	38,934	38,934	39,257	0.83	323
01-30-400-151	IMRF	27,180	27,180	21,075	(22.46)	(6,105)
01-30-400-161	SOCIAL SECURITY	13,169	13,169	10,684	(18.87)	(2,485)
01-30-400-171	SUI - UNEMPLOYMENT	1,914	1,914	1,612	(15.78)	(302)
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,210,724	2,210,724	2,150,593	(2.72)	(60,131)
01-30-630-102	OVERTIME	250,000	371,000	285,000	14.00	35,000
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	4,028	8,000	(33.33)	(4,000)
01-30-630-104	PART TIME - CLERICAL	20,000	2,670		(100.00)	(20,000)
01-30-630-106	ACCREDITATION MANAGER	8,000	2,300		(100.00)	(8,000)
01-30-630-126	SALARIES - CLERICAL	175,396	175,396	163,325	(6.88)	(12,071)
01-30-630-127	OVERTIME - CLERICAL	9,000	5,630	9,000		
01-30-630-131	PERSONNEL RECRUITMENT	1,500		2,500	66.67	1,000
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	385,450	350,000	374,763	(2.77)	(10,687)
01-30-630-155	POLICE PENSION	871,084	871,084	986,858	13.29	115,774
PERSONAL SERVICES		4,024,351	4,074,029	4,052,667	0.70	28,316
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	27,000	20,400	27,000		
01-30-630-202	ACCREDITATION	6,000	5,320	8,000	33.33	2,000
01-30-630-228	MAINTENANCE - BUILDINGS - HVAC	2,386	2,386	7,180	200.92	4,794
01-30-630-235	NICOR GAS (7760 QUINCY)	2,500	4,000	3,000	20.00	500
01-30-630-238	FIAT	3,500	3,500	3,500		
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	15,000	12,000		
01-30-630-242	DUPAGE CHILDREN'S CENTER	3,000	3,000	3,000		
01-30-630-245	FIRING RANGE	2,500	2,200	2,500		
01-30-630-246	RED LIGHT - ADJUDICATOR	6,000	5,172	6,000		
01-30-630-247	RED LIGHT - CAMERA FEES	275,000	224,775	275,000		
01-30-630-248	RED LIGHT - COM ED	2,000	1,509	2,000		
01-30-630-249	RED LIGHT - MISC FEE	22,000	23,493	22,000		
01-30-630-250	SANITARY (7760 QUINCY)	350	408	400	14.29	50
01-30-630-301	OFFICE SUPPLIES	7,000	6,500	7,000		
01-30-630-302	PRINTING & PUBLISHING	6,000	2,362	5,450	(9.17)	(550)
01-30-630-303	FUEL/MILEAGE/WASH	65,000	49,000	65,000		
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	30,207	25,000	30,207		
01-30-630-305	TUITION REIMBURSEMENT	3,000	2,250	6,000	100.00	3,000
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	15,000	14,000	17,485	16.57	2,485
01-30-630-308	CADET PROGRAM	4,000	2,500	4,000		
01-30-630-311	POSTAGE & METER RENT	4,000	3,900	4,000		
01-30-630-315	COPY SERVICE	4,000	3,921	4,000		
01-30-630-331	OPERATING SUPPLIES	3,500	3,556	3,500		
01-30-630-345	UNIFORMS	31,100	28,000	33,000	6.11	1,900
01-30-630-346	AMMUNITION	18,000	11,000	13,000	(27.78)	(5,000)
01-30-630-401	OPERATING EQUIPMENT	24,000	26,500	26,900	12.08	2,900
01-30-630-402	BODY CAMERAS	33,846		33,846		
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	6,000	3,623	7,500	25.00	1,500
ADMINISTRATION		618,889	493,275	632,468	2.19	13,579
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	7,750	7,000	22,000	183.87	14,250
01-30-640-225	INTERNET/WEBSITE HOSTING	1,968	468	1,968		
01-30-640-263	EDP LICENSES	28,405	26,717	28,315	(0.32)	(90)
01-30-640-267	DOCUMENT STORAGE/SCANNING	19,000	2,500	18,000	(5.26)	(1,000)
DATA PROCESSING		57,123	36,685	70,283	23.04	13,160
CAPITAL IMPROVEMENTS						
01-30-635-288	BUILDING CONSTR & REMODEL	6,460	6,460	112,900	1,647.68	106,440
01-30-680-622	RADIO EQUIPMENT			5,200		5,200
01-30-680-625	NEW VEHICLES	79,167		167,773	111.92	88,606
CAPITAL IMPROVEMENTS		85,627	6,460	285,873	233.86	200,246
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	20,000	1,965	20,000		
RISK MANAGEMENT		20,000	1,965	20,000		
EQUIPMENT REPAIR						
01-30-630-409	MAINTENANCE - VEHICLES	70,000	40,000	70,000		
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	15,250	9,490	12,250	(19.67)	(3,000)
EQUIPMENT REPAIR		85,250	49,490	82,250	(3.52)	(3,000)
PATROL						

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
01-30-650-268	ANIMAL CONTROL	800	425	800		
01-30-650-340	K-9 PROGRAM	4,200	2,244	1,000	(76.19)	(3,200)
01-30-650-343	JAIL SUPPLIES	1,500	1,000	1,500		
01-30-650-345	UNIFORMS		879			
01-30-650-348	DRUG FORFEITURE EXP - STATE	33,293	1,357	5,000	(84.98)	(28,293)
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL		19,683	6,000		6,000
PATROL		39,793	25,588	14,300	(64.06)	(25,493)
INVESTIGATIVE						
01-30-655-339	CONFIDENTIAL FUNDS	1,000		1,000		
INVESTIGATIVE		1,000		1,000		
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,300	5,168	5,300		
TRAFFIC SAFETY		5,300	5,168	5,300		
ESDA COORDINATOR						
01-30-665-263	SIREN MAINTENANCE	500		500		
ESDA COORDINATOR		500		500		
CRIME PREVENTION						
01-30-670-302	PRINTING & PUBLISHING	1,000		1,000		
01-30-670-331	COMMODITIES	5,000	4,900	5,000		
CRIME PREVENTION		6,000	4,900	6,000		
TELECOMMUNICATIONS						
01-30-675-235	RADIO DISPATCHING	289,421	288,482	308,058	6.44	18,637
TELECOMMUNICATIONS		289,421	288,482	308,058	6.44	18,637
Totals for dept 30 - POLICE DEPARTMENT		5,233,254	4,986,042	5,478,699	4.69	245,445

Village of Willowbrook
Public Works
Organization Chart



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. No major street projects are contemplated for FY 2019-20.
- 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:

- The Village will be conducting its annual tree planting in early June 2019. We will be planting 32 trees this year with 6 removals. The Village will also be doing a tree trimming program.
- 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

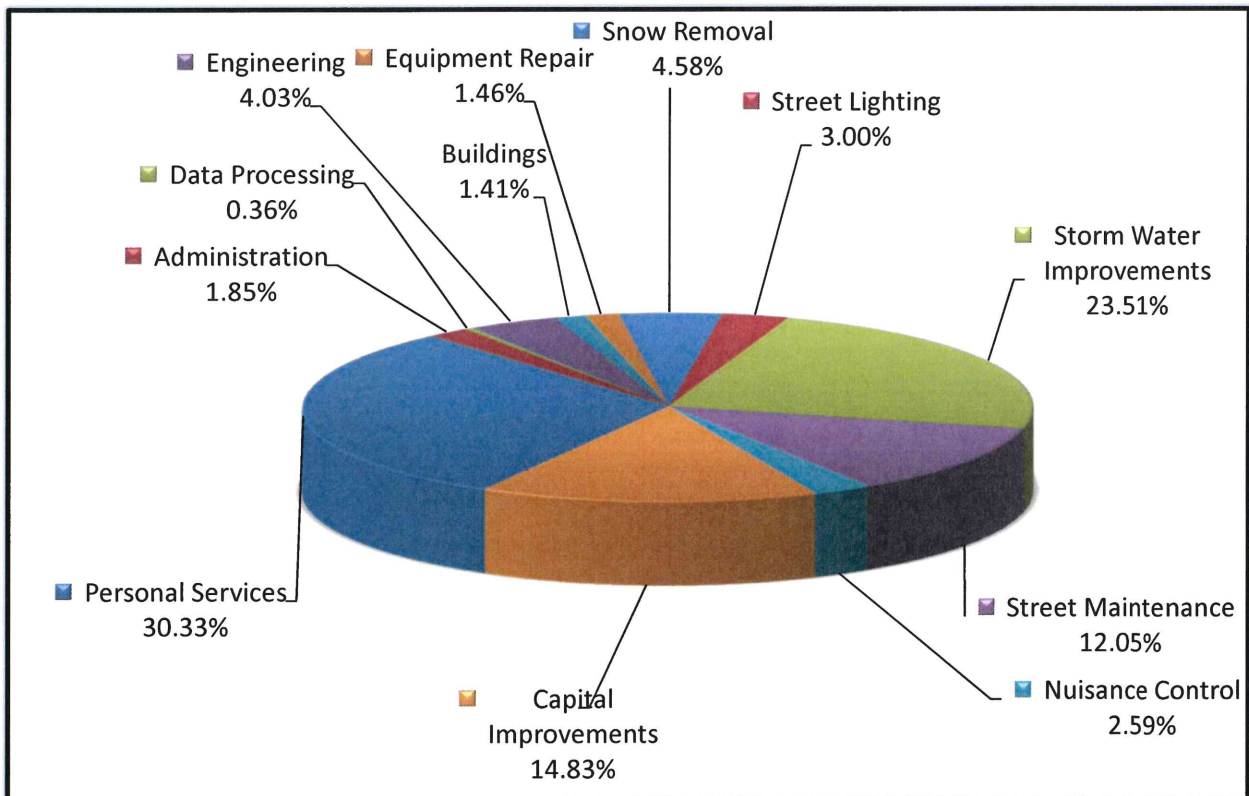
- The Village will continue the Village Snow and Ice Control Program during the winter months to ensure that roadways are safe for vehicular travel. We procure our requisite supply of bulk rock salt through the DuPage County bid process as opposed to using the Illinois CMS program, which will ensure 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. \$35,300 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 \$120,000 to \$140,000 in FY 2018-19 and has been increased again this year to \$160,000 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. The Village will send employees to attend classes to receive Continuing Education Credits (CEU) to maintain licenses.

Public Works Budget Fiscal Year 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 332,914	\$ 345,394	\$ 425,149
710	Administration	25,250	24,100	25,860
715	Data Processing	2,423	1,373	5,070
720	Engineering	88,000	66,500	56,500
725	Buildings	20,600	21,486	19,700
735	Equipment Repair	29,000	20,000	20,500
740	Snow Removal	66,200	66,200	64,200
745	Street Lighting	45,140	41,340	42,000
750	Storm Water Improvements	303,420	277,000	329,500
755	Street Maintenance	166,834	171,400	168,900
760	Nuisance Control	33,100	34,100	36,300
765	Capital Improvements	109,089	30,000	207,863
Total		<u>\$ 1,221,970</u>	<u>\$ 1,098,893</u>	<u>\$ 1,401,542</u>
Percent Difference			-10.07%	27.54%

Personnel (FTEs)	2.25	2.25	3.0
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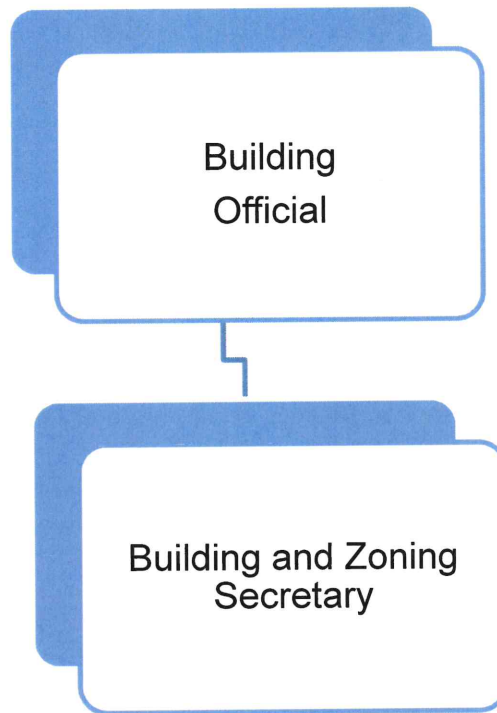
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 35 - PUBLIC WORKS DEPARTMENT						
PERSONAL SERVICES						
01-35-400-147	MEDICARE	3,720	3,720	4,322	16.18	602
01-35-400-151	IMRF	33,394	33,516	33,766	1.11	372
01-35-400-161	SOCIAL SECURITY	14,486	14,486	17,062	17.78	2,576
01-35-400-171	SUI - UNEMPLOYMENT	170	314	186	9.41	16
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	179,096	200,000	251,109	40.21	72,013
01-35-710-102	OVERTIME	22,500	28,000	22,500		
01-35-710-103	PART TIME - LABOR	30,000	15,000	25,000	(16.67)	(5,000)
01-35-710-126	SALARIES - CLERICAL	24,957	24,957	25,666	2.84	709
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	37,071	42,493	45,538	22.84	8,467
PERSONAL SERVICES		345,394	362,486	425,149	23.09	79,755
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,500	2,152	2,500		
01-35-710-301	OFFICE SUPPLIES	500	705	500		
01-35-710-302	PRINTING & PUBLISHING	500	629	600	20.00	100
01-35-710-303	FUEL/MILEAGE/WASH	7,500	9,512	9,150	22.00	1,650
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	370	2,000		
01-35-710-306	REIMB PERSONNEL EXPENSES	300		300		
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	300	296	310	3.33	10
01-35-710-311	POSTAGE & METER RENT	1,500	1,448	1,500		
01-35-710-345	UNIFORMS	5,000	4,366	5,000		
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	3,500	2,438	3,500		
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500	1,439	500		
01-35-710-421	MAINTENANCE - TELEPHONE EQUIPMENT		2,337			
ADMINISTRATION		24,100	25,692	25,860	7.30	1,760
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE			3,700		3,700
01-35-715-225	INTERNET/WEBSITE HOSTING	1,373	1,339	1,370	(0.22)	(3)
DATA PROCESSING		1,373	1,339	5,070	269.26	3,697
CAPITAL IMPROVEMENTS						
01-35-765-625	VEHICLES - NEW & OTHER			56,196		56,196
01-35-765-640	VILLAGE ENTRY SIGNS			66,667		66,667
01-35-765-685	STREET IMPROVEMENTS	30,000	16,893	85,000	183.33	55,000
CAPITAL IMPROVEMENTS		30,000	16,893	207,863	592.88	177,863
BUILDINGS						
01-35-725-413	MAINTENANCE - GARAGE	6,000	6,000	5,000	(16.67)	(1,000)
01-35-725-414	MAINTENANCE - SALT BINS	2,500	840	1,500	(40.00)	(1,000)
01-35-725-415	NICOR GAS	2,000	3,150	3,000	50.00	1,000
01-35-725-417	SANITARY USER CHARGE	100	218	200	100.00	100
01-35-725-418	MAINTENANCE - PW BUILDING	10,886	14,160	10,000	(8.14)	(886)
BUILDINGS		21,486	24,368	19,700	(8.31)	(1,786)
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	65,000	27,231	55,000	(15.38)	(10,000)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500		1,500		
ENGINEERING		66,500	27,231	56,500	(15.04)	(10,000)
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	20,000	28,913	20,000		
01-35-735-411	MAINTENANCE - EQUIPMENT		1,124	500		500
EQUIPMENT REPAIR		20,000	30,037	20,500	2.50	500
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	60,000	63,250	60,000		
01-35-740-306	REIMB PERSONAL EXPENSES	200		200		
01-35-740-411	MAINTENANCE - EQUIPMENT	6,000	1,606	4,000	(33.33)	(2,000)
SNOW REMOVAL		66,200	64,856	64,200	(3.02)	(2,000)
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	19,140	23,720	21,000	9.72	1,860
01-35-745-223	MAINTENANCE - STREET LIGHTS	15,000	17,041	17,000	13.33	2,000
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	7,200	2,026	4,000	(44.44)	(3,200)
STREET LIGHTING		41,340	42,787	42,000	1.60	660
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	15,000	19,700	15,000		
01-35-750-289	SITE IMPROVEMENTS	20,000		15,000	(25.00)	(5,000)

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
01-35-750-290	EQUIPMENT RENTAL	3,500	2,290	2,500	(28.57)	(1,000)
01-35-750-328	STREET & ROW MAINTENANCE	140,000	185,826	160,000	14.29	20,000
01-35-750-329	MAINTENANCE - SAW MILL CREEK	3,500		2,000	(42.86)	(1,500)
01-35-750-338	TREE MAINTENANCE	55,000	82,408	85,000	54.55	30,000
01-35-750-381	STORM WATER IMPROVEMENTS MAINTENANCE	40,000	62,477	50,000	25.00	10,000
	STORM WATER IMPROVEMENTS	277,000	352,701	329,500	18.95	52,500
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	1,250	720	1,250		
01-35-755-281	ROUTE 83 BEAUTIFICATION	52,500	39,860	52,500		
01-35-755-282	REIMB EXP - CONSTRUCTION	500		500		
01-35-755-283	REIMB EXP - OTHER	2,500	8,325	5,000	100.00	2,500
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000	19,600	20,000		
01-35-755-290	EQUIPMENT RENTAL	750		750		
01-35-755-328	STREET & ROW MAINTENANCE OTHER	25,000	4,375	20,000	(20.00)	(5,000)
01-35-755-331	OPERATING SUPPLIES	55,000	77,233	55,000		
01-35-755-332	J.U.L.I.E.	2,400	2,304	2,400		
01-35-755-333	ROAD SIGNS	10,000	34,619	10,000		
01-35-755-401	OPERATING EQUIPMENT	1,500	221	1,500		
	STREET MAINTENANCE	171,400	187,257	168,900	(1.46)	(2,500)
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000		1,000		
01-35-760-259	MOSQUITO ABATEMENT	33,100	33,480	35,300	6.65	2,200
	NUISANCE CONTROL	34,100	33,480	36,300	6.45	2,200
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		1,098,893	1,169,127	1,401,542	27.54	302,649

Village of Willowbrook
Building and Zoning
Organization Chart



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:

- Work with all current employees and consultants to streamline processes that will enable us to navigate through our daily tasks more efficiently. Continue to seek occasional assistance from the Public Works department personnel for any type of work they are available and able to perform for the Building Department.
- In lieu of hiring additional staff to complete daily tasks required of the department, the use of our third-party consultants will continue as in the past. The Department shall endeavor to streamline any process involving the use of the consultants.
- Continue to cross train our Building & Zoning Secretary to perform additional permit processing tasks. Continue use of computer programs to make tasks more efficient.

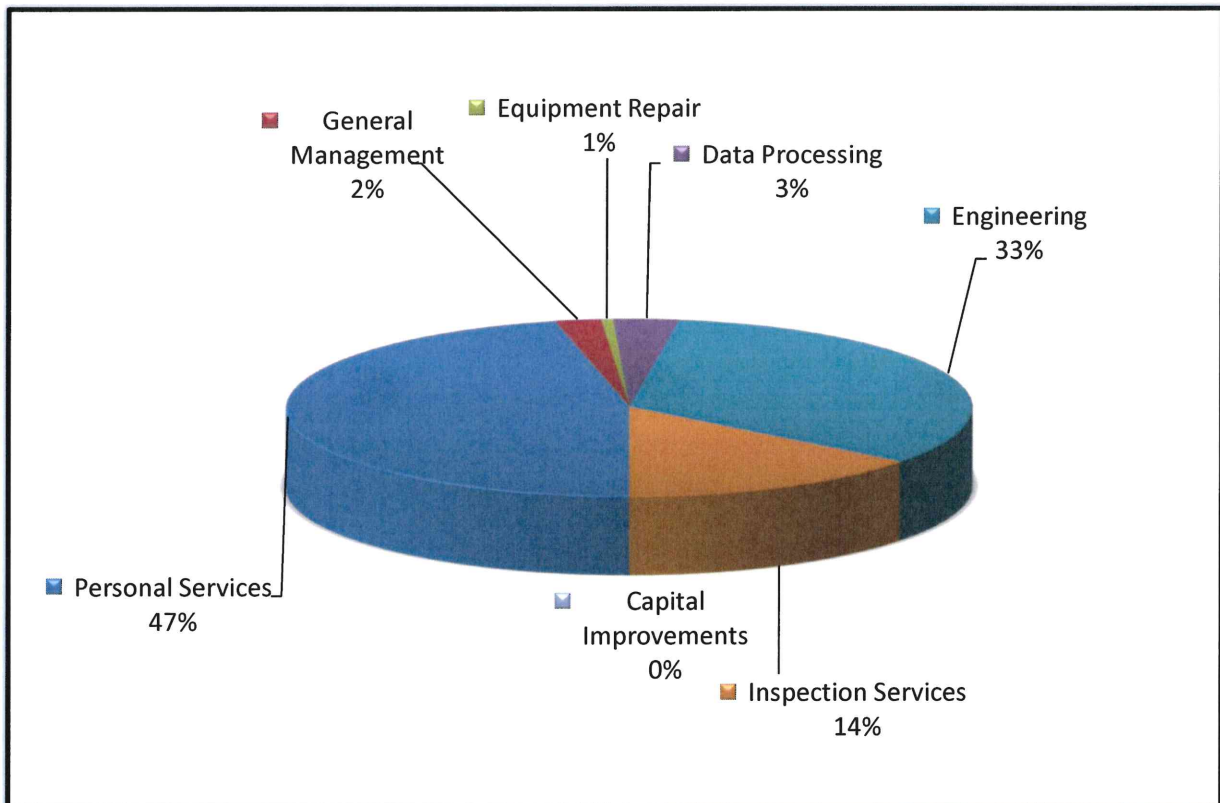
2. Maintain current high level of services in all operating departments:

- Continue use of all electronic means to track activity on files. Participate in ongoing training when offered and as needed.
- Continue exploration to determine if updated or new technology implementations can increase efficiency in any department process.
- All employees will be encouraged to maintain a high level of knowledge in their area(s) of expertise.
- Encourage cross-training of building department duties.
- Monitor the knowledge base of consultants to ensure that we are receiving the best possible service available from them.
- Encourage employees and consultants to participate in ongoing training with professional training organizations.
- Continued cooperation with other entities and jurisdictions that we are required to work with, i.e. Tri-State Fire Protection District, DuPage County Health Dept., etc.
- Update all codes at least on a six to nine-year interval (maximum of three, three-year code cycles max).
- Building Official's continued participation with in professional organizations, such as the Suburban Building Officials Conference (SBOC).
- Building Official shall continue to work with the Planning Department, the Plan Commission and the newly created Laws and Ordinances Committee to assure continuity on all pending projects.

Building & Zoning Budget Fiscal Year 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 180,943	\$ 170,164	\$ 182,412
810	General Management	5,650	6,050	8,590
810	Equipment Repair	2,565	3,000	2,250
815	Data Processing	8,686	31,700	12,400
820	Engineering	84,000	114,000	130,500
830	Inspection Services	54,000	59,500	56,500
835	Capital Improvements	-	-	-
	Total	\$ 335,844	\$ 384,414	\$ 392,652
	Percent Difference		14.46%	2.14%

Personnel (FTEs)	1.0	1.0	1.0
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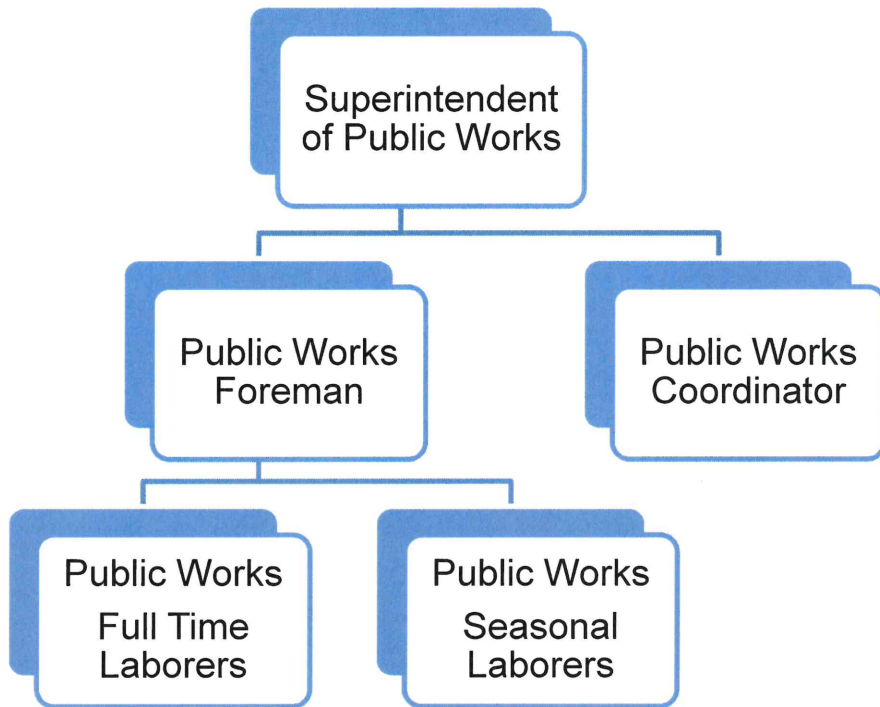
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 40 - BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,660	1,660	1,921	15.72	261
01-40-400-151	IMRF	16,870	16,870	16,200	(3.97)	(670)
01-40-400-161	SOCIAL SECURITY	7,096	7,096	8,213	15.74	1,117
01-40-400-171	SUI - UNEMPLOYMENT	102	110	93	(8.82)	(9)
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	77,665	77,665	94,648	21.87	16,983
01-40-810-102	OVERTIME	15,000	15,000	15,000		
01-40-810-126	SALARIES - CLERICAL	21,788	21,788	22,816	4.72	1,028
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	29,983	23,148	23,521	(21.55)	(6,462)
PERSONAL SERVICES		170,164	163,337	182,412	7.20	12,248
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	1,000	560	500	(50.00)	(500)
01-40-810-301	OFFICE SUPPLIES	1,000	2,300	1,000		
01-40-810-302	PRINTING & PUBLISHING	750	775	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,000	1,000	1,000		
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,119	1,000		
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500	2,585	1,000	100.00	500
01-40-810-311	POSTAGE & METER RENT	400	408	350	(12.50)	(50)
01-40-810-315	COPY SERVICE			2,640		2,640
01-40-810-345	UNIFORMS	400		350	(12.50)	(50)
GENERAL MANAGEMENT		6,050	8,747	8,590	41.98	2,540
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE		31			
01-40-815-267	DOCUMENT STORAGE/SCANNING	9,100	7,220	9,800	7.69	700
01-40-815-305	EDP PERSONNEL TRAINING	2,600	1,450	2,600		
DATA PROCESSING		11,700	8,701	12,400	5.98	700
ENGINEERING						
01-40-815-306	CONSULTING SERVICES	20,000	25,000		(100.00)	(20,000)
01-40-820-245	FEES - ENGINEERING	3,500	5,000	5,000	42.86	1,500
01-40-820-246	FEES - DRAINAGE ENGINEER	10,000	13,694	10,000		
01-40-820-247	REIMB EXP - ENGINEERING	500	500	500		
01-40-820-254	PLAN REVIEW - ENGINEER	5,000	5,000	5,000		
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000	6,272	5,000		
01-40-820-258	PLAN REVIEW - BUILDING CODE	75,000	137,050	90,000	20.00	15,000
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	15,000	15,000	15,000		
ENGINEERING		134,000	207,516	130,500	(2.61)	(3,500)
EQUIPMENT REPAIR						
01-40-810-401	OPERATING EQUIPMENT	500		250	(50.00)	(250)
01-40-810-409	MAINTENANCE - VEHICLES	2,500	2,000	2,000	(20.00)	(500)
EQUIPMENT REPAIR		3,000	2,000	2,250	(25.00)	(750)
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	40,000	40,000	40,000		
01-40-830-115	PLUMBING INSPECTION	7,500	9,365	7,500		
01-40-830-117	ELEVATOR INSPECTION	8,000	6,347	5,000	(37.50)	(3,000)
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000	4,000	4,000		
INSPECTION		59,500	59,712	56,500	(5.04)	(3,000)
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		384,414	450,013	392,652	2.14	8,238

OTHER FUNDS



Village of Willowbrook
Water Department
Organization Chart



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 a plan in place to fund water capital projects via annual transfers from the Water Fund to the Water Capital Improvements Fund; the FY 2019-20 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. \$67,677 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 \$1,739,500. 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 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual
# gallons purchased	356,247,000	335,174,000	339,151,000	347,861,000	345,200,000
Cost/gallon purchased	\$4.97	\$4.88	\$4.80	\$4.68 \$4.85 eff. 1/1/16	\$3.97 \$4.68 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 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual
# hydrants replaced	9	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 2018-19 Actual	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

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. A Superintendent of Public Works was hired in November 2018 who has his IPEA Class “C” Operators Certificate, and was made Operator in Charge of the Willowbrook water supply, in preparation for the Village Administrator/Director of Municipal Services’ retirement in May 2019.

WATER FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

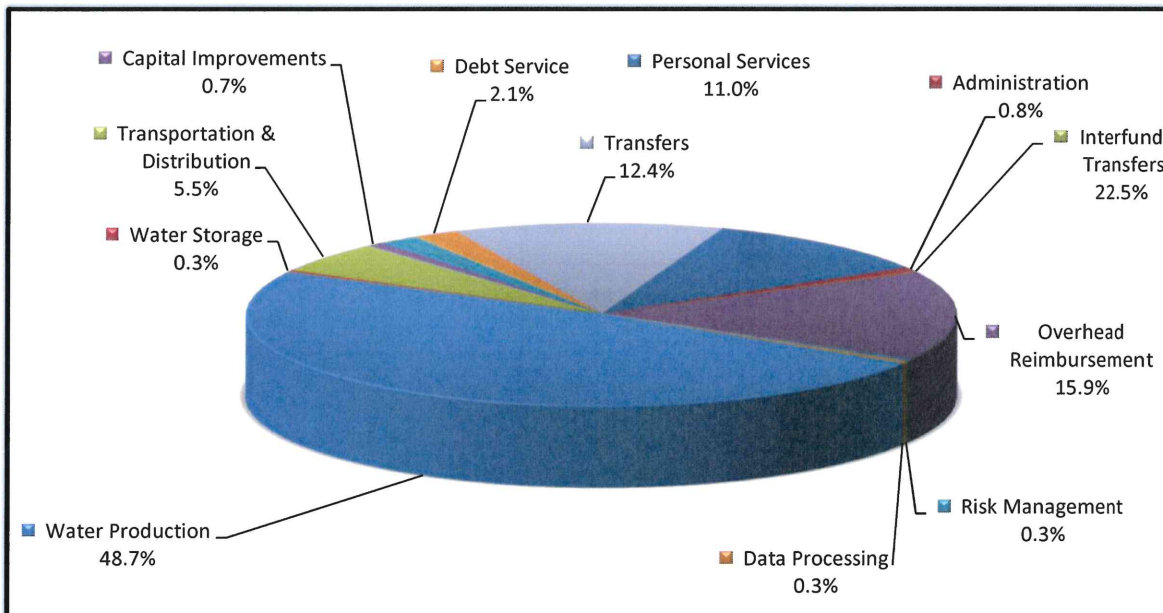
	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Total Net Assets, Beginning	\$ 5,030,836	\$ 5,108,841	\$ 5,098,065	\$ 5,110,581	\$ 4,723,915	\$ 4,637,003	\$ 4,460,661	\$ 4,191,208
Revenues	3,487,960	3,569,300	3,385,778	3,231,500	3,219,500	3,219,500	3,219,500	3,219,500
% change				-9.46%	-0.37%	0.00%	0.00%	0.00%
Operating Expenses	3,455,577	2,886,475	2,917,661	3,104,499	3,191,535	3,279,697	3,369,847	3,464,193
Capital Expenses	-	10,000	9,000	66,196	68,182	70,227	72,334	74,504
Net Transfers (In)/Out	(34,846)	446,601	446,601	447,471	46,695	45,918	46,772	45,963
Total Expenses/Transfers (In)/Out	3,420,731	3,343,076	3,373,262	3,618,166	3,306,412	3,395,842	3,488,953	3,584,661
% change				8.23%	-8.62%	2.70%	2.74%	2.74%
Net Surplus (Deficit)	67,229	226,224	12,516	(386,666)	(86,912)	(176,342)	(269,453)	(365,161)
Net Assets Restated								
Total Net Assets, Ending	\$ 5,098,065	\$ 5,335,065	\$ 5,110,581	\$ 4,723,915	\$ 4,637,003	\$ 4,460,661	\$ 4,191,208	\$ 3,826,047
Cost Per Day to Operate Fund	\$ 9,467	\$ 8,671	\$ 8,757	\$ 9,268	\$ 9,507	\$ 9,748	\$ 9,995	\$ 10,254
Working Capital	1,960,186	1,779,555	1,694,216	1,029,064	663,666	208,838	(339,101)	(982,748)
Days Operating Expense (Goal = 90)*	207	205	193	111	70	21	(34)	(96)

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

Water Fund Fiscal Year 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>
400	Personal Services	\$ 315,834	\$ 319,409	\$ 396,832
401	Administration	29,800	28,400	30,500
405	Engineering	3,000	2,500	2,500
410	Overhead Reimbursement	553,033	498,805	575,667
415	Risk Management	-	10,000	10,000
417	Data Processing	14,234	11,741	12,100
420	Water Production	1,727,100	1,747,500	1,762,500
425	Water Storage	10,000	9,000	10,000
430	Transportation & Distribution	139,000	162,750	199,000
435	Meters & Billing	13,000	21,500	30,746
440	Capital Improvements	10,000	10,000	66,196
449	Debt Service	75,967	74,870	74,654
900	Transfers	447,345	446,601	447,471
Total	Water Fund	<u>\$ 3,338,313</u>	<u>\$ 3,343,076</u>	<u>\$ 3,618,166</u>
Percent Difference			0.14%	8.23%

Personnel (FTEs)	2.25	2.25	3.0
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BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 50 - WATER DEPARTMENT						
PERSONAL SERVICES						
02-50-400-147	MEDICARE	3,352	3,500	3,968	18.38	616
02-50-400-151	IMRF	32,597	35,000	32,246	(1.08)	(351)
02-50-400-161	SOCIAL SECURITY	14,331	14,331	16,967	18.39	2,636
02-50-400-171	SUI - UNEMPLOYMENT	170	215	186	9.41	16
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	156,189	156,189	221,179	41.61	64,990
02-50-401-102	OVERTIME	40,000	48,000	40,000		
02-50-401-103	PART TIME - LABOR	10,000	2,500	10,000		
02-50-401-126	SALARIES - CLERICAL	24,957	24,957	25,666	2.84	709
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	37,813	43,264	46,620	23.29	8,807
PERSONAL SERVICES		319,409	327,956	396,832	24.24	77,423
ADMINISTRATION						
02-50-401-201	PHONE - TELEPHONES	7,500	7,127	7,500		
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000		1,000		
02-50-401-301	OFFICE SUPPLIES	750	419	750		
02-50-401-302	PRINTING & PUBLISHING	4,000	5,030	4,000		
02-50-401-303	FUEL/MILEAGE/WASH	6,500	9,512	8,500	30.77	2,000
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,500	1,299	1,500		
02-50-401-306	REIMB PERSONNEL EXPENSES	150		150		
02-50-401-307	FEES DUES SUBSCRIPTIONS	500	1,026	600	20.00	100
02-50-401-311	POSTAGE & METER RENT	6,000	5,828	6,000		
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500		500		
ADMINISTRATION		28,400	30,241	30,500	7.39	2,100
ENGINEERING						
02-50-405-245	FEES - ENGINEERING	2,500	1,335	2,500		
ENGINEERING		2,500	1,335	2,500		
TRANSFERS OUT						
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	498,805	498,805	575,667	15.41	76,862
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEMENT	400,000	400,000	400,000		
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	46,601	46,601	47,471	1.87	870
TRANSFERS OUT		945,406	945,406	1,023,138	8.22	77,732
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	2,800	2,800	2,800		
02-50-417-263	EDP LICENSES	7,641	7,503	8,000	4.70	359
02-50-417-305	EDP PERSONNEL TRAINING	1,300		1,300		
DATA PROCESSING		11,741	10,303	12,100	3.06	359
WATER PRODUCTION						
02-50-420-206	ENERGY - ELECTRIC PUMP	12,000	17,034	14,000	16.67	2,000
02-50-420-294	LANDSCAPING - WELLS 1 & 3	500		500		
02-50-420-297	LANDSCAPING - STANDPIPE	1,000		1,000		
02-50-420-361	CHEMICALS	1,500	1,195	1,500		
02-50-420-362	SAMPLING ANALYSIS	2,500	5,370	5,000	100.00	2,500
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500		500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500		500		
02-50-420-575	PURCHASE OF WATER	1,729,000	1,645,952	1,739,500	0.61	10,500
WATER PRODUCTION		1,747,500	1,669,551	1,762,500	0.86	15,000
WATER STORAGE						
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANCE - L.H.V.	1,500	3,020	1,500		
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EXEC PLAZA	1,500	174	1,000	(33.33)	(500)
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMPHOUS	1,000	2,396	2,500	150.00	1,500
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUMPHOUS	5,000	26,554	5,000		
WATER STORAGE		9,000	32,144	10,000	11.11	1,000
TRANSPORTATION/DISTRIBUTION						
02-50-430-276	LEAK SURVEYS	9,000	12,700	9,000		
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENANCE	125,000	198,176	150,000	20.00	25,000
02-50-430-299	LANDSCAPING - OTHER	2,500	736	1,500	(40.00)	(1,000)
02-50-430-401	OPERATING EQUIPMENT	750	1,279	3,000	300.00	2,250
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	500	200	500		
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	25,000	59,000	35,000	40.00	10,000
TRANSPORTATION/DISTRIBUTION		162,750	272,091	199,000	22.27	36,250

BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
METERS & BILLING						
02-50-435-278	METERS FLOW TESTING	2,500	365	11,746	369.84	9,246
02-50-435-461	NEW METERING EQUIPMENT	15,000		15,000		
02-50-435-462	METER REPLACEMENT	1,500		1,500		
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500		2,500		
METERS & BILLING		21,500	365	30,746	43.00	9,246
CAPITAL IMPROVEMENTS						
02-50-440-626	VEHICLES - NEW & OTHER			56,196		56,196
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	9,000	10,000		
CAPITAL IMPROVEMENTS		10,000	9,000	66,196	561.96	56,196
OTHER						
02-50-449-102	INTEREST EXPENSE	9,622	9,622	9,406	(2.24)	(216)
02-50-449-104	BOND PRINCIPAL EXPENSE	10,800	10,800	10,800		
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	15,611	15,611	14,885	(4.65)	(726)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	38,837	38,837	39,563	1.87	726
OTHER		74,870	74,870	74,654	(0.29)	(216)
Totals for dept 50 - WATER DEPARTMENT		3,343,076	3,373,262	3,618,166	8.23	275,090

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

A/C 02-00-410-501

FY 2019-20

A/C 02-00-410-501 FY 2019-20		TOTAL 2018-19	TOTAL 2019-20		
		ORIGINAL	APPROVED	% APP	OVERHEAD
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	TO WATER	AMOUNT
Fund 01 - GENERAL FUND					
01-05-400-147	MEDICARE	805	922	10%	92
01-05-400-161	SOCIAL SECURITY	3,441	3,943	10%	394
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	56,400	10%	5,640
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	10%	720
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	924	816	10%	82
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,310	5,770	10%	577
01-05-410-305	STRATEGIC PLANNING		5,000	10%	500
01-10-400-147	MEDICARE	3,612	4,299	25%	1,075
01-10-400-151	IMRF	35,064	35,038	25%	8,760
01-10-400-161	SOCIAL SECURITY	12,522	15,738	25%	3,935
01-10-400-171	SUI - UNEMPLOYMENT	204	233	25%	58
01-10-455-101	SALARIES - MANAGEMENT STAFF	87,772	134,137	25%	33,534
01-10-455-102	OVERTIME	5,000	5,000	25%	1,250
01-10-455-104	PART TIME - CLERICAL			25%	-
01-10-455-105	ASSISTANT VILLAGE ADMINISTRATOR		91,750	25%	22,938
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	68,752		25%	-
01-10-455-107	ADMINISTRATIVE INTERN	11,232	9,984	25%	2,496
01-10-455-126	SALARIES - CLERICAL	76,358	55,342	25%	13,836
01-10-455-131	PERSONNEL RECRUITMENT	550	700	25%	175
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	18,132	70,135	25%	17,534
01-10-455-201	PHONE - TELEPHONES	22,751	25,051	10%	2,505
01-10-455-231	RENT - STORAGE			10%	-
01-10-455-266	CODIFY ORDINANCES	2,500	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	2,500	10%	250
01-10-455-303	FUEL/MILEAGE/WASH	2,000	1,500	10%	150
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	2,000	10%	200
01-10-455-305	STRATEGIC PLANNING	2,000	2,000	10%	200
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	12,728	13,000	10%	1,300
01-10-455-311	POSTAGE & METER RENT	5,000	5,000	10%	500
01-10-455-315	COPY SERVICE	7,440	4,800	10%	480
01-10-455-355	COMMISSARY PROVISION	1,000	1,500	10%	150
01-10-455-409	MAINTENANCE - VEHICLES	2,500	2,000	20%	400
01-10-455-410	MAINTENANCE - VEHICLE ENGINES			20%	-
01-10-455-411	MAINTENANCE - EQUIPMENT	500	500	20%	100
01-10-460-212	EDP EQUIPMENT/SOFTWARE		27,863	20%	5,573
01-10-460-213	GIS			20%	-
01-10-460-225	INTERNET/WEBSITE HOSTING	8,523	8,343	10%	834
01-10-460-306	CONSULTING SERVICES			10%	-
01-10-466-228	MAINTENANCE - BUILDING	62,387	50,000	10%	5,000
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	2,000	10%	200
01-10-466-240	ENERGY/COMED (835 MIDWAY)		2,500	10%	250
01-10-466-251	SANITARY (835 MIDWAY)	450	800	10%	80
01-10-466-293	LANDSCAPE - VILLAGE HALL	2,500	1,500	10%	150
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	5,000	10%	500
01-10-470-239	FEES - VILLAGE ATTORNEY	60,000	70,000	15%	10,500
01-10-471-252	FINANCIAL SERVICES			10%	-
01-10-471-253	CONSULTING FEES			25%	-
01-10-475-365	PUBLIC RELATIONS	10,000	5,000	10%	500
01-10-475-366	NEWSLETTER	500	500	10%	50
01-10-480-272	INSURANCE - IRMA	237,714	230,960	40%	92,384
01-10-485-602	BUILDING IMPROVEMENTS	7,800	460,507	10%	46,051
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500	2,500	20%	500

VILLAGE OF WILLOWBROOK

WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)

A/C 02-00-410-501

FY 2019-20

GL NUMBER	DESCRIPTION	TOTAL 2018-19 ORIGINAL BUDGET	TOTAL 2019-20 APPROVED BUDGET	% APP TO WATER	OVERHEAD AMOUNT
01-25-400-147	MEDICARE	3,478	3,531	25%	883
01-25-400-151	IMRF	28,228	23,675	25%	5,919
01-25-400-161	SOCIAL SECURITY	14,687	14,987	25%	3,747
01-25-400-171	SUI - UNEMPLOYMENT	272	248	25%	62
01-25-610-101	SALARIES - MANAGEMENT STAFF	131,381	134,666	25%	33,667
01-25-610-102	OVERTIME	1,500	1,500	25%	375
01-25-610-104	PART TIME - CLERICAL	30,624	30,202	25%	7,551
01-25-610-126	SALARIES - CLERICAL	76,358	77,127	25%	19,282
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	40,044	37,453	25%	9,363
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	2,000	10%	200
01-25-615-212	EDP EQUIPMENT/SOFTWARE	14,670	2,400	25%	600
01-25-615-263	EDP LICENSES	29,226	36,738	25%	9,185
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	28,273	28,488	20%	5,698
01-25-620-252	FINANCIAL SERVICES	2,500	7,225	20%	1,445
01-30-400-147	MEDICARE	38,934	39,257	4%	1,570
01-30-400-151	IMRF	27,180	21,075	4%	843
01-30-400-161	SOCIAL SECURITY	13,169	10,684	4%	427
01-30-400-171	SUI - UNEMPLOYMENT	1,914	1,612	4%	64
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,210,724	2,150,593	4%	86,024
01-30-630-102	OVERTIME	250,000	285,000	4%	11,400
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000	8,000	4%	320
01-30-630-104	PART TIME - CLERICAL	20,000		4%	-
01-30-630-126	SALARIES - CLERICAL	175,396	163,325	4%	6,533
01-30-630-127	OVERTIME - CLERICAL	9,000	9,000	4%	360
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	385,450	374,763	4%	14,991
01-30-630-155	POLICE PENSION	871,084	986,858	4%	39,474
01-35-400-147	MEDICARE	3,720	4,322	0%	-
01-35-400-151	IMRF	33,394	33,766	0%	-
01-35-400-161	SOCIAL SECURITY	14,486	17,062	0%	-
01-35-400-171	SUI - UNEMPLOYMENT	170	186	0%	-
01-35-710-345	UNIFORMS	5,000	5,000	50%	2,500
01-35-715-212	EDP EQUIPMENT/SOFTWARE		3,700	50%	1,850
01-35-715-225	INTERNET/WEBSITE HOSTING	1,373	1,370	50%	685
01-35-715-305	EDP PERSONNEL TRAINING			50%	-
01-35-725-412	MAINTENANCE - GAS TANKS AND PUMPS			50%	-
01-35-725-413	MAINTENANCE - GARAGE	6,000	5,000	50%	2,500
01-35-725-414	MAINTENANCE - SALT BINS	2,500	1,500	50%	750
01-35-725-415	NICOR GAS	2,000	3,000	50%	1,500
01-35-725-416	ENERGY			50%	-
01-35-725-417	SANITARY USER CHARGE	100	200	50%	100
01-35-725-418	MAINTENANCE - PW BUILDING	10,886	10,000	50%	5,000
01-35-735-409	MAINTENANCE - VEHICLES	20,000	20,000	50%	10,000
01-35-735-411	MAINTENANCE - EQUIPMENT		500	50%	250
TOTAL APPROPRIATIONS		5,407,292	6,025,844		575,667

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 (DCVB) 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 \$75,000. The FY 2019-20 budget for advertising has been maintained at \$75,000, however with a split of the cost between DCVB and the Village.

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.
- 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 in FY 2017-18. 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 \$10,000 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 2018, 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:

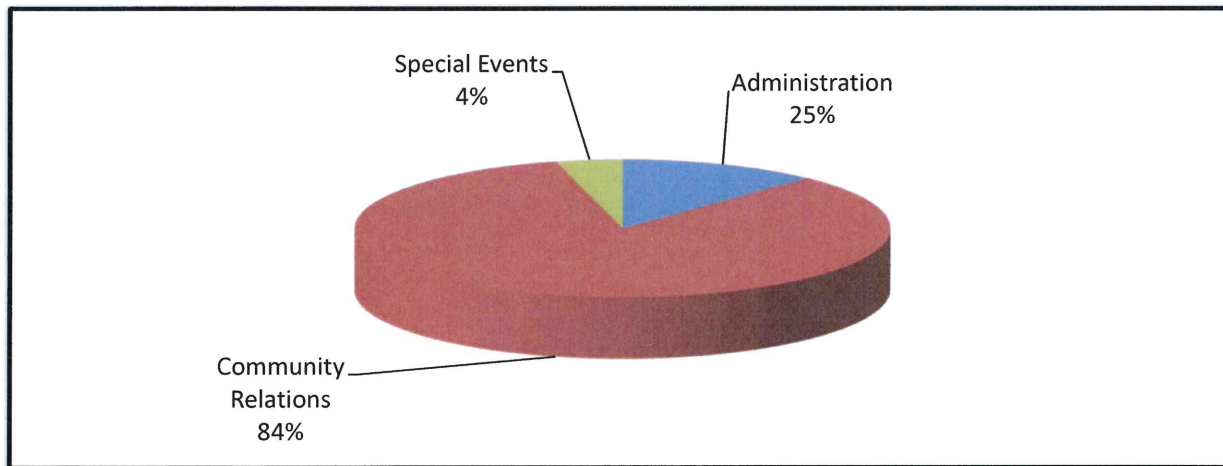
- The Village continues to recommend improvements to the Willowbrook hotel/motel web site, which is maintained by the DCVB, and to make ongoing improvements to the new Willowbrook mobile phone app which is hosted by the Village.

HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 217,363	\$ 336,747	\$ 344,962	\$ 500,440	\$ 643,030	\$ 784,818	\$ 925,728	\$ 1,065,684
Revenues	245,811	247,000	258,063	254,000	256,540	259,105	261,696	264,313
% change				2.83%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	118,212	110,196	102,585	111,410	114,752	118,195	121,741	125,393
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	118,212	110,196	102,585	111,410	114,752	118,195	121,741	125,393
% change				1.10%	3.00%	3.00%	3.00%	3.00%
Net Surplus (Deficit)	127,599	136,804	155,478	142,590	141,788	140,911	139,956	138,920
Ending Fund Balance	\$ 344,962	\$ 473,551	\$ 500,440	\$ 643,030	\$ 784,818	\$ 925,728	\$ 1,065,684	\$ 1,204,604

Hotel Motel Tax Fund Fiscal Year 2019-20

Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>
401	Administration	\$ 13,475	\$ 13,435	\$ 13,450
435	Community Relations	116,190	92,261	93,460
436	Special Events	4,500	4,500	4,500
449	Contingencies	-	-	-
Total		<u>\$ 134,165</u>	<u>\$ 110,196</u>	<u>\$ 111,410</u>
Percent Difference			-17.87%	1.10%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 53 - HOTEL/MOTEL						
ADMINISTRATION						
03-53-401-307	FEE DUES SUBSCRIPTIONS	12,000	12,500	12,000		
03-53-401-311	POSTAGE & METER RENT	250		250		
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,185	1,185	1,200	1.27	15
ADMINISTRATION		13,435	13,685	13,450	0.11	15
COMMUNITY RELATIONS						
03-53-435-308	GRANT PILOT PROGRAM	5,000		5,000		
03-53-435-316	LANDSCAPE BEAUTIFICATION	9,260	6,400	10,460	12.96	1,200
03-53-435-317	ADVERTISING - DCVB	75,000	75,000	25,000	(66.67)	(50,000)
03-53-435-318	ADVERTISING - VILLAGE	1		50,000	4,999,900.00	49,999
03-53-435-319	CHAMBER DIRECTORY	3,000	3,000	3,000		
COMMUNITY RELATIONS		92,261	84,400	93,460	1.30	1,199
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		110,196	102,585	111,410	1.10	1,214

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 2019-20 MFT Roadway Maintenance Program will include extensive roadway patching of roadways located within the Village limits, 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 2019, which is \$302,348.

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

	FY 19-20 Goal	FY 18-19 Actual	FY 17-18 Actual	FY 16-17 Actual	FY 15-16 Actual	FY 14-15 Actual
# of miles resurfaced	1.02	.76	1.14	1.47	.51	1.30
Area of Town	Various Areas	79 th Street	Waterford subdivision	Southwest Quadrant	Waterford Drive	Not available
Project Start Date	July 2019	June 2018	June 2017	July 2016	May 2015	July 2014
Project Completion Date	September 2019	October 2018	October 2017	October 2016	August 2015	October 2014
Additional Projects	N/A	N/A	N/A	Clarendon Hills Road overlay	N/A	N/A

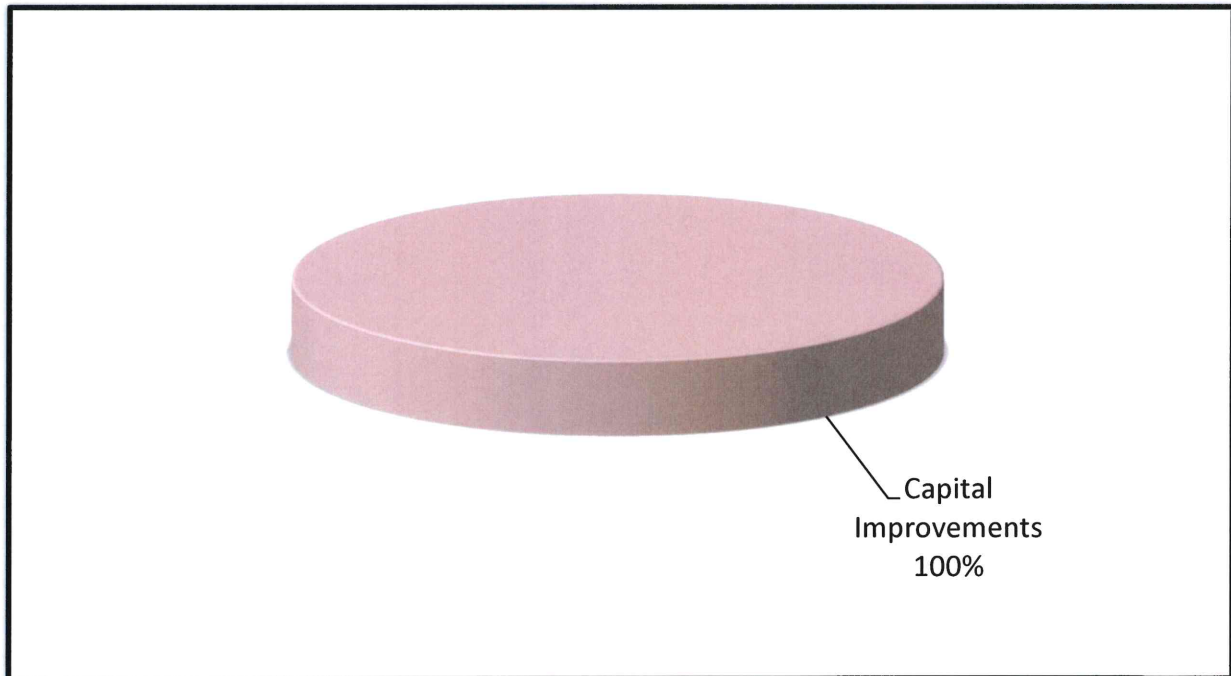
N/A – Not applicable.

MFT FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 240,791	\$ 291,953	\$ 291,487	\$ 346,858	\$ 303,253	\$ 277,314	\$ 253,616	\$ 232,182
Revenues	220,932	221,405	224,197	221,843	224,061	226,302	228,565	230,851
% change				0.20%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	170,236	267,382	168,826	265,448	250,000	250,000	250,000	250,000
Total Expenses	170,236	267,382	168,826	265,448	250,000	250,000	250,000	250,000
% change				-0.72%	-5.82%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	50,696	(45,977)	55,371	(43,605)	(25,939)	(23,698)	(21,435)	(19,149)
Ending Fund Balance	\$ 291,487	\$ 245,976	\$ 346,858	\$ 303,253	\$ 277,314	\$ 253,616	\$ 232,182	\$ 213,032

Motor Fuel Tax Fund Fiscal Year 2019-20

<u>Program</u>	<u>Description</u>	<u>FY 2017-18 Budget</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 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	265,448
439	Contingencies	-	-	-
Total	Motor Fuel Tax Fund	<u>\$ 217,950</u>	<u>\$ 267,382</u>	<u>\$ 265,448</u>
	Percent Difference		22.68%	-0.72%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

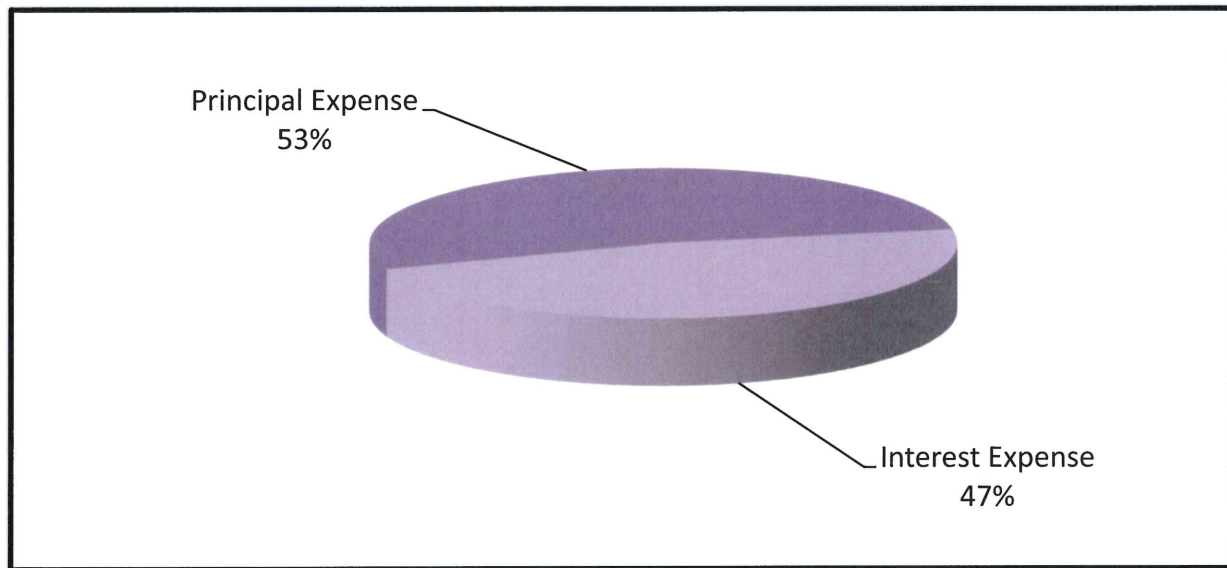
GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 56 - MOTOR FUEL TAX						
CAPITAL IMPROVEMENTS						
04-56-430-684	STREET MAINTENANCE CONTRACT	267,382	168,826	265,448	(0.72)	(1,934)
	CAPITAL IMPROVEMENTS	267,382	168,826	265,448	(0.72)	(1,934)
Totals for dept 56 - MOTOR FUEL TAX		267,382	168,826	265,448	(0.72)	(1,934)

SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 5,408	\$ 8,673	\$ 8,686	\$ 13,861	\$ 14,361	\$ 14,861	\$ 15,361	\$ 15,861
Revenues	324,503	322,275	327,400	322,965	322,425	321,085	323,925	320,600
% change				0.21%	-0.17%	-0.42%	0.88%	-1.03%
Operating Expenses	321,225	322,225	322,225	322,465	321,925	320,585	323,425	320,100
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	321,225	322,225	322,225	322,465	321,925	320,585	323,425	320,100
% change				0.07%	-0.17%	-0.42%	0.89%	-1.03%
Net Surplus (Deficit)	3,278	50	5,175	500	500	500	500	500
Ending Fund Balance	\$ 8,686	\$ 8,723	\$ 13,861	\$ 14,361	\$ 14,861	\$ 15,361	\$ 15,861	\$ 16,361

SSA Bond & Interest Fund Fiscal Year 2019-20

Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>
550-401	Principal Expense	\$ 150,000	\$ 160,000	\$ 170,000
550-402	Interest Expense	<u>171,225</u>	<u>162,225</u>	<u>152,465</u>
Total		<u>\$ 321,225</u>	<u>\$ 322,225</u>	<u>\$ 322,465</u>
Percent Difference			0.31%	0.07%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 60 - SSA BOND						
DEBT SERVICE						
06-60-550-401	BOND PRINCIPAL EXPENSE	160,000	160,000	170,000	6.25	10,000
06-60-550-402	BOND INTEREST EXPENSE	162,225	162,225	152,465	(6.02)	(9,760)
	DEBT SERVICE	322,225	322,225	322,465	0.07	240
Totals for dept 60 - SSA BOND		322,225	322,225	322,465	0.07	240

Water Capital Improvements Fund

Goals, Objectives and Accomplishments

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

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

- In FY 2019-20 the Village budgeted \$60,000 to sandblast, prime and paint every fire hydrant in town. We are also in the process of finishing the conversion of chlorine gas to liquid sodium hypochlorite at our distribution site. This new system should be online by June 2019. The Village also did a repair at the public works building standpipe this spring. Due to the “polar vortex” this winter, ice formed in the standpipe and pulled out some of the cathodic protection equipment. This was due to a faulty weld job that was done when the standpipe was painted in FY 2016-17, and the cathodic protection was repaired under warranty.
- Also, as part of our annual reporting to the Illinois Department of Natural Resources on our assumed water loss, the Village is researching future projects that can be implemented to mitigate the loss, such as expanded meter testing, meter changeout programs and additional leak detection. These projects would be included in a future budget year as funding permits.

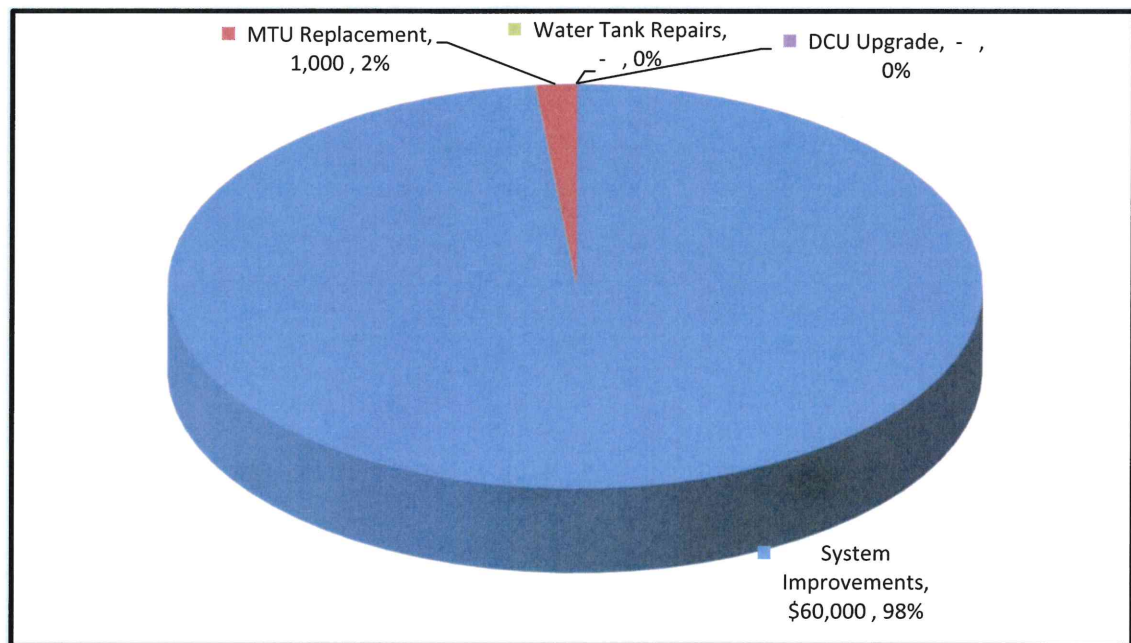
	2019 Report Goal	2018 Report Actual	2017 Report Actual	2016 Report Actual
Non-Revenue Water % of Volume Supplied (i.e. loss)	6.0%	6.7%	4.1%	4.7%
Estimated Water Loss (mg/year)	15.000	16.727	13.566	16.199

**WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST**

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 165,730	\$ 52,699	\$ 44,641	\$ 436,794	\$ 781,794	\$ 731,794	\$ 681,794	\$ 631,794
Revenues	402,131	401,000	407,000	406,000	-	-	-	-
% change				1.25%	-100.00%	#DIV/0!	#DIV/0!	#DIV/0!
Operating Expenses	41,029	-	-	-	-	-	-	-
Capital Expenses	482,191	16,215	14,847	61,000	50,000	50,000	50,000	50,000
Total Expenses	523,220	16,215	14,847	61,000	50,000	50,000	50,000	50,000
% change				276.19%	-18.03%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(121,089)	384,785	392,153	345,000	(50,000)	(50,000)	(50,000)	(50,000)
Ending Fund Balance	\$ 44,641	\$ 437,484	\$ 436,794	\$ 781,794	\$ 731,794	\$ 681,794	\$ 631,794	\$ 581,794

Water Capital Improvements Fund Fiscal Year 2019-20

Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>
440-600	System Improvements	\$ 238,900	\$ 6,315	\$ 60,000
440-602	MTU Replacement	5,000	1,500	1,000
440-604	Water Tank Repairs	524,700	-	-
440-606	DCU Upgrade	-	8,400	-
Total		<u>\$ 768,600</u>	<u>\$ 16,215</u>	<u>\$ 61,000</u>
Percent Difference			-97.89%	276.19%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 65 - WATER CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	6,315	6,447	60,000	850.12	53,685
09-65-440-602	MTU REPLACEMENT	1,500		1,000	(33.33)	(500)
09-65-440-606	DCU UPGRADE	8,400	8,400		(100.00)	(8,400)
	CAPITAL IMPROVEMENTS	16,215	14,847	61,000	276.19	44,785
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS		16,215	14,847	61,000	276.19	44,785

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, FY 2018-19 and FY 2019-20, no projects were contemplated. Deferred grant revenue of \$11,000 in the fund related to a prior grant award for a project that was subsequently deemed unnecessary and was not completed was returned in FY 2018-19. The fund has a small remaining fund balance and remains open in the event of future revenue stream to be placed here for future capital projects.

CAPITAL PROJECTS FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

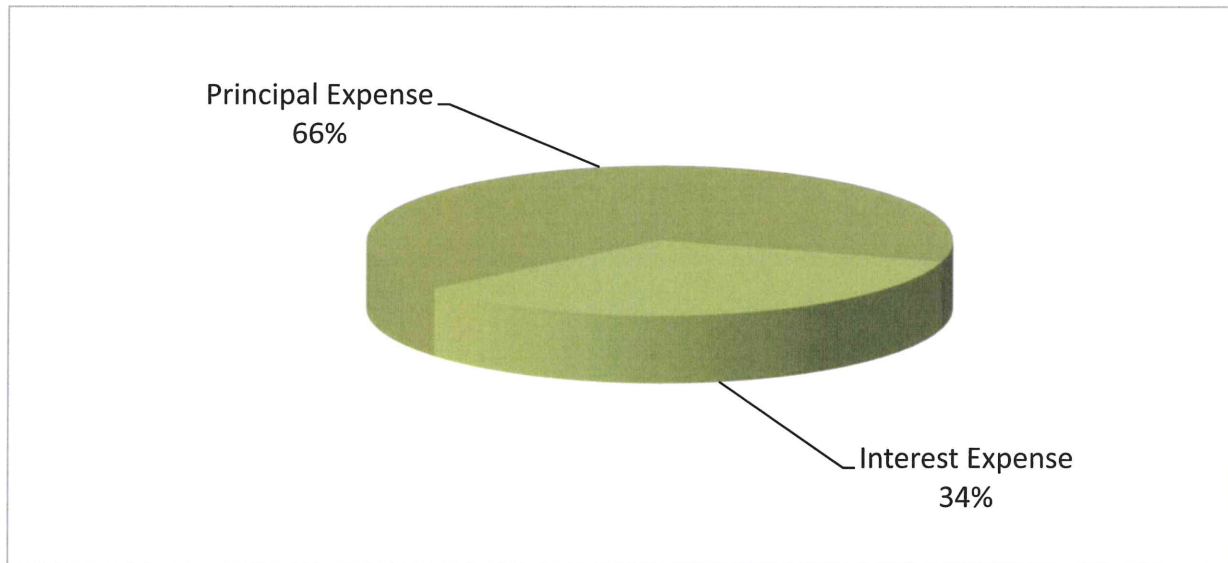
	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 290	\$ 390	\$ 423	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628
Revenues	133	-	205	-	-	-	-	-
% change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	-	-
% change				#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Net Surplus (Deficit)	133	-	205	-	-	-	-	-
Ending Fund Balance	\$ 423	\$ 390	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628	\$ 628

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6
Revenues/Transfers In	325,136	325,528	325,528	326,344	326,546	326,657	322,709	322,720
% change				0.25%	0.06%	0.03%	-1.21%	0.00%
Operating Expenses (Debt Service)	325,136	325,528	325,528	326,344	326,546	326,657	322,709	322,720
% change				0.25%	0.06%	0.03%	-1.21%	0.00%
Net Surplus (Deficit)	-	-	-	-	-	-	-	-
Ending Fund Balance	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6	\$ 6

Debt Service Fund Fiscal Year 2019-20

Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>	FY 2018-19 <u>Budget</u>
550 - 401	Principal Expense	\$ 204,714	\$ 209,200	\$ 214,200
550 - 402	Interest Expense	120,422	116,328	112,144
550 - 404	Bond Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>\$ 325,136</u>	<u>\$ 325,528</u>	<u>\$ 326,344</u>
Percent Difference			0.12%	0.25%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

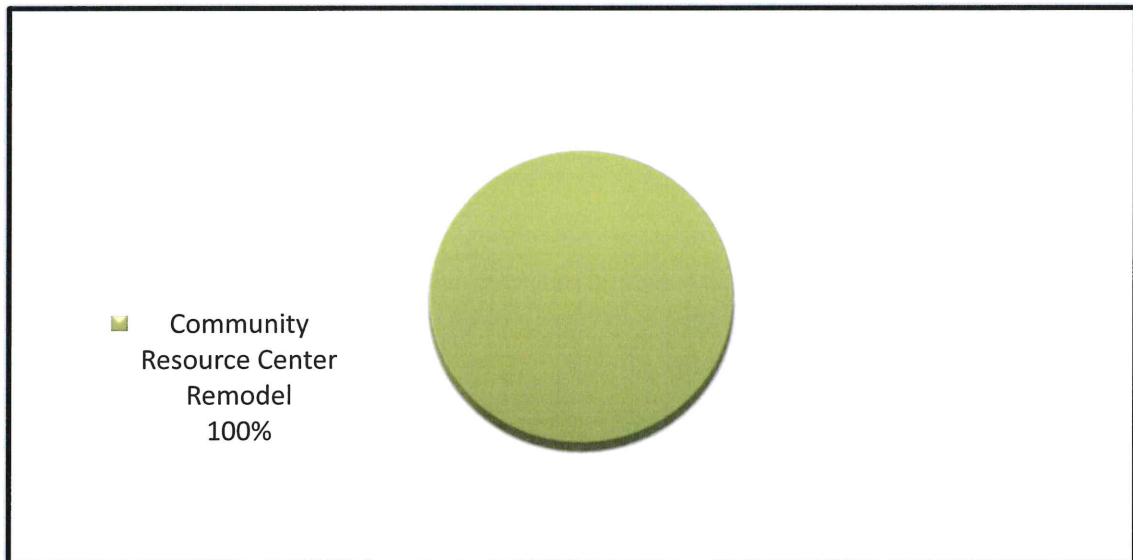
GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 70 - DEBT SERVICE FUND						
DEBT SERVICE						
11-70-550-401	BOND PRINCIPAL EXPENSE	209,200	209,200	214,200	2.39	5,000
11-70-550-402	BOND INTEREST EXPENSE	116,328	116,328	112,144	(3.60)	(4,184)
DEBT SERVICE		325,528	325,528	326,344	0.25	816
Totals for dept 70 - DEBT SERVICE FUND		325,528	325,528	326,344	0.25	816

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ (32,149)	\$ 9,496	\$ 11,441	\$ 8,572	\$ 8,572	\$ 8,572	\$ 8,572	\$ 8,572
Revenues/Transfers In	818,401	383,000	383,000	120,000	-	-	-	-
% change				-68.67%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	774,811	383,000	385,869	120,000	-	-	-	-
Total Expenses	774,811	383,000	385,869	120,000	-	-	-	-
% change				-68.67%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	43,590	-	(2,869)	-	-	-	-	-
Ending Fund Balance	\$ 11,441	\$ 9,496	\$ 8,572	\$ 8,572	\$ 8,572	\$ 8,572	\$ 8,572	\$ 8,572

Land Acquisition, Facility Expansion & Renovation Fund Fiscal Year 2019-20

Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>
920	Engineering	\$ -	\$ -	\$ -
930-411	Police Station Remodel	1,078,561	-	-
930-412	Community Resource Center Remodel	20,000	383,000	120,000
930-415	Park Improvements/Facilities	-	-	-
Total		<u>\$ 1,098,561</u>	<u>\$ 383,000</u>	<u>\$ 120,000</u>
Percent Difference			-65.14%	-68.67%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION						
CAPITAL IMPROVEMENTS						
14-75-930-411	POLICE DEPT REMODEL (7760 QUINCY)		869			
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	383,000	383,000	120,000	(68.67)	(263,000)
14-75-930-415	FACILITIES		2,000			
CAPITAL IMPROVEMENTS		383,000	385,869	120,000	(68.67)	(263,000)
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION		383,000	385,869	120,000	(68.67)	(263,000)

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.

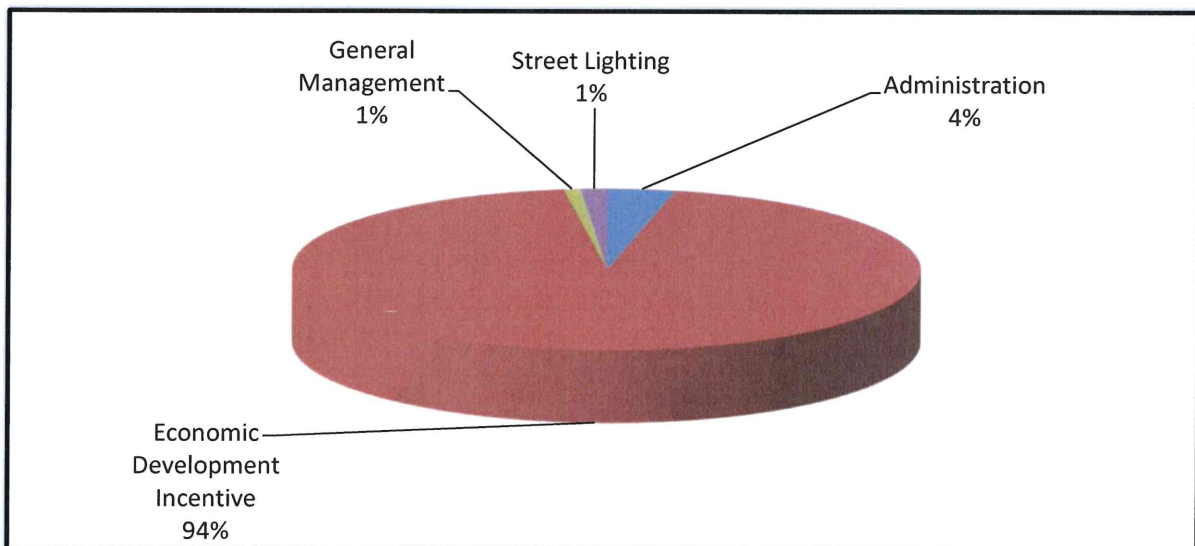
Permitted uses that are budgeted in FY 2019-20 include minor administrative expenditures such as legal and consultant fees, and a reimbursement to the developer for roadway and traffic improvements they completed as part of the redevelopment of the site. Expenditures will only be incurred to the extent the district sales taxes are received in order to achieve a balanced budget.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2019-20
CURRENT YEAR AND 5 YEAR FORECAST

	FY 17-18 Actual	FY 18-19 Budget	FY 18-19 Projected	Year 1 FY 19-20 Proposed	Year 2 FY 20-21 Proposed	Year 3 FY 21-22 Proposed	Year 4 FY 22-23 Proposed	Year 5 FY 23-24 Proposed
Beginning Fund Balance	\$ 80,428	\$ 509,307	\$ 535,153	\$ 998,317	\$ 1,196,817	\$ 1,226,667	\$ 1,261,416	\$ 1,301,111
Revenues	467,933	450,000	487,550	485,000	489,850	494,749	499,696	504,693
% change				7.78%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	13,208	19,000	24,386	16,500	10,000	10,000	10,000	10,000
Capital Expenses	-	900,000	-	270,000	450,000	450,000	450,000	450,000
Total Expenses	13,208	919,000	24,386	286,500	460,000	460,000	460,000	460,000
% change				-68.82%	60.56%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	454,725	(469,000)	463,164	198,500	29,850	34,749	39,696	44,693
Ending Fund Balance	\$ 535,153	\$ 40,307	\$ 998,317	\$ 1,196,817	\$ 1,226,667	\$ 1,261,416	\$ 1,301,111	\$ 1,345,804

**Rt. 83/Plainfield Road Business District Tax Fund
Fiscal Year 2019-20**

Program	Description	FY 2017-18 <u>Budget</u>	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>
401	Administration	\$ -	\$ 7,500	\$ 10,000
455	Economic Development Incentive	514,400	900,000	270,000
510	General Management	4,250	7,500	2,500
745	Street Lighting	-	4,000	4,000
Total		<u>\$ 518,650</u>	<u>\$ 919,000</u>	<u>\$ 286,500</u>
Percent Difference			77.19%	-68.82%



BUDGET REPORT FOR WILLOWBROOK
REVENUE & EXPENDITURE DETAIL
FY 2019/20

GL NUMBER	DESCRIPTION	2018-19 ORIGINAL BUDGET	2018-19 PROJECTED ACTIVITY	2019-20 APPROVED BUDGET	2019-20 APPROVED % CHANGE	2019-20 APPROVED AMT CHANGE
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
ADMINISTRATION						
15-15-401-242	LEGAL FEES	7,500	22,000	10,000	33.33	2,500
ADMINISTRATION		7,500	22,000	10,000	33.33	2,500
STREET LIGHTING						
15-15-745-224	MAINT TRAFFIC SIGNALS	4,000	2,026	4,000		
STREET LIGHTING		4,000	2,026	4,000		
GENERAL MANAGEMENT						
15-15-455-513	SALES TAX REBATE- TOWN CENTER	900,000		100,000	(88.89)	(800,000)
15-15-455-514	SALES TAX REBATE - PFM			170,000		170,000
15-15-510-232	CONSULTANTS-DESIGN & OTHER	7,500	360	2,500	(66.67)	(5,000)
GENERAL MANAGEMENT		907,500	360	272,500	(69.97)	(635,000)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		919,000	24,386	286,500	(68.82)	(632,500)

CAPITAL BUDGET



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET SUMMARY

THE PROCESS

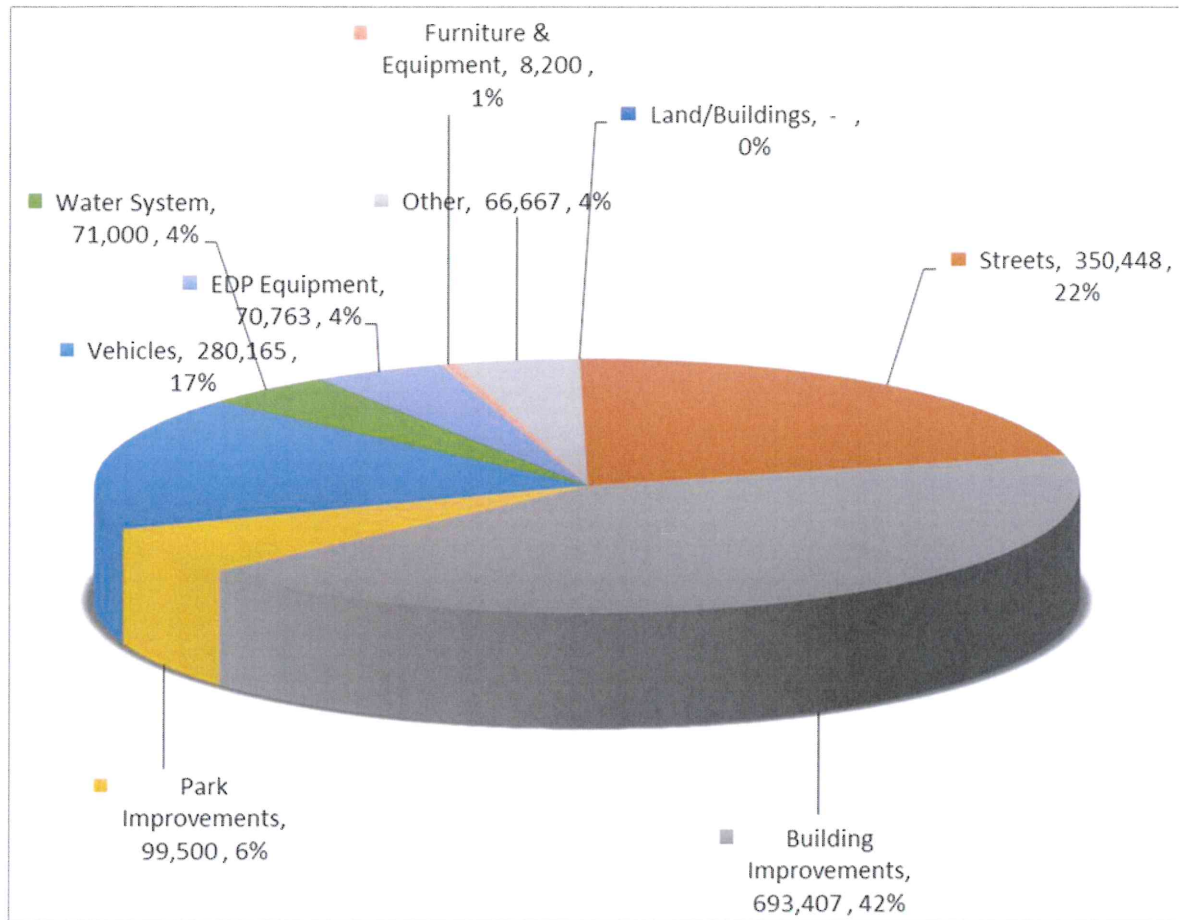
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan, a Capital Improvement Replacement Plan is prepared. The items contained in this document will be funded by operating revenues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

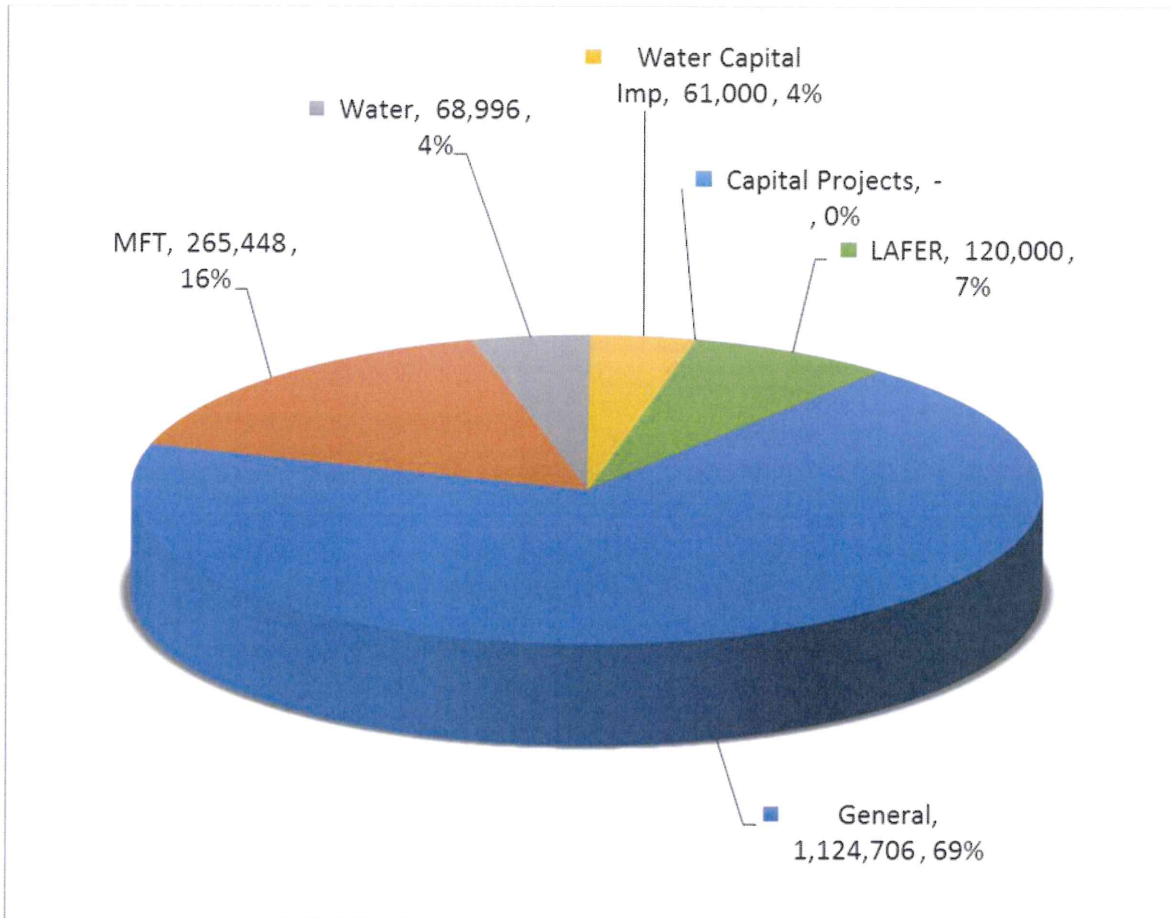
For budgeting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. Typically, vehicles, machinery, equipment, infrastructure improvements and additions and building improvements are capital items.

**CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2019-20**



<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>PERCENT</u>
LAND/BUILDINGS	\$ -	0%
STREETS	350,448	21.4%
BUILDING IMPROVEMENTS	693,407	42.3%
PARK IMPROVEMENTS	99,500	6.1%
VEHICLES	280,165	17.1%
WATER DIST. SYSTEM	71,000	4.3%
EDP EQUIPMENT	70,763	4.3%
FURNITURE & EQUIPMENT	8,200	0.5%
OTHER	66,667	4.1%
TOTAL	\$ 1,640,150	100%

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2019-20**



<u>FUND</u>	<u>AMOUNT</u>	<u>PERCENT</u>
GENERAL FUND	\$ 1,124,706	68.6%
WATER FUND	68,996	4.2%
MOTOR FUEL TAX FUND	265,448	16.2%
WATER CAP IMPROV FUND	61,000	3.7%
CAPITAL PROJECTS FUND	-	0%
LAND ACQ, FAC EXP & RENOV	120,000	7.3%
TOTAL	\$ 1,640,150	100%

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET	% OF TOTAL
Fund 01 - GENERAL FUND						
Dept 05 - VILLAGE BOARD & CLERK						
417-212	EDP EQUIPMENT/SOFTWARE	-	-	-	6,000	
425-611	FURNITURE & OFFICE EQUIPMENT	51	-	-	-	
Totals for dept 05 - VILLAGE BOARD & CLERK		51	-	-	6,000	0.4%
Dept 10 - ADMINISTRATION						
460-212	EDP EQUIPMENT/SOFTWARE	5,201	3,898	-	27,863	
485-602	BUILDING IMPROVEMENTS	52,500	-	2,882	460,507	
485-611	FURNITURE & OFFICE EQUIPMENT	70	63,875	-	2,500	
485-625	VEHICLES - NEW & OTHER	-	-	-	-	
485-642	PEG CHANNEL EQUIPMENT	-	-	10,143	-	
485-643	9/11 ARTIFACT	20,000	-	-	-	
485-651	LAND ACQUISITION	-	-	-	-	
Totals for dept 10 - ADMINISTRATION		77,771	67,773	13,025	490,870	29.9%
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	-	-	-	0.0%
Dept 20 - PARKS & RECREATION						
555-212	EDP EQUIPMENT/SOFTWARE	1,535	-	-	6,000	
590-521	ADA PARK IMPROVEMENTS	9,589	65,983	-	95,000	
595-643	POND IMPROVEMENTS	-	-	-	-	
595-691	RECREATION EQUIPMENT	-	-	-	-	
595-692	LANDSCAPING	-	637	-	1,000	
595-693	COURT IMPROVEMENTS	-	-	387	1,500	
595-694	MAINTENANCE EQUIPMENT	-	-	-	-	
595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PARK	80,220	899,817	3,288	2,000	
595-696	COMMUNITY PARK DEVELOPMENT	-	-	-	-	
Totals for dept 20 - PARKS & RECREATION		91,344	966,437	3,675	105,500	6.4%
Dept 25 - FINANCE DEPARTMENT						
615-212	EDP EQUIPMENT/SOFTWARE	7,754	11,145	9,135	2,400	
625-602	BUILDING IMPROVEMENTS	-	-	-	-	
625-611	FURNITURE & OFFICE EQUIPMENT	350	-	-	500	
625-625	VEHICLES - NEW & OTHER	-	-	-	-	
Totals for dept 25 - FINANCE DEPARTMENT		8,104	11,145	9,135	2,900	0.2%
Dept 30 - POLICE DEPARTMENT						
635-288	BUILDING CONSTR & REMODEL	-	3,349	6,460	112,900	
640-212	EDP EQUIPMENT/SOFTWARE	24,318	8,448	3,103	22,000	
680-611	FURNITURE & OFFICE EQUIPMENT	-	-	-	-	
680-622	RADIO EQUIPMENT	-	-	-	5,200	
680-625	NEW VEHICLES	130,000	45,793	-	167,773	
680-642	COPY MACHINE	-	-	-	-	
Totals for dept 30 - POLICE DEPARTMENT		154,318	57,590	9,563	307,873	18.8%
Dept 35 - PUBLIC WORKS DEPARTMENT						
715-212	EDP EQUIPMENT/SOFTWARE	2,705	288	-	3,700	
765-625	VEHICLES - NEW & OTHER	-	-	-	56,196	
765-626	EQUIPMENT - OTHER	-	-	-	-	
765-640	VILLAGE ENTRY SIGNS	-	-	-	66,667	
765-684	STREET MAINTENANCE CONTRACT	-	-	-	-	
765-685	STREET IMPROVEMENTS	-	82,812	16,893	85,000	
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		2,705	83,100	16,893	211,563	12.9%
Dept 40 - BUILDING & ZONING DEPARTMENT						
815-212	EDP EQUIPMENT/SOFTWARE	2,503	-	31	-	
835-611	FURNITURE & OFFICE EQUIPMENT	700	-	-	-	

**Village of Willowbrook
Capital Improvement Expenditures**

ACCOUNT	DESCRIPTION	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 ESTIMATED ACTUAL	2019-20 PROPOSED BUDGET	% OF TOTAL
835-625	VEHICLES - NEW & OTHER	-	-	-	-	0.0%
	Totals for dept 40 - BUILDING & ZONING DEPARTMENT	3,203	-	31	-	
TOTAL GENERAL FUND		339,746	1,186,045	52,322	1,124,706	68.6%
Fund 02 - WATER FUND						
Dept 50 - WATER DEPARTMENT						
417-212	EDP EQUIPMENT/SOFTWARE	12,086	239	-	2,800	
440-626	VEHICLES - NEW & OTHER	-	-	-	56,196	
440-643	PAINTING - WATER TOWERS	-	-	-	-	
440-692	PRESSURE ADJUSTING STATION	-	-	-	-	
440-694	DISTRIBUTION SYSTEM REPLACEMENT	-	2,746	-	10,000	
440-695	EDP	27,647	-	-	-	
440-696	WATER MAIN EXTENSIONS	-	-	-	-	
	Totals for dept 50 - WATER DEPARTMENT	39,733	2,985	-	68,996	
TOTAL WATER FUND		39,733	2,985	-	68,996	4.2%
Fund 04 - MOTOR FUEL TAX FUND						
Dept 56 - MOTOR FUEL TAX						
430-684	STREET MAINTENANCE CONTRACT	287,640	170,235	183,485	265,448	
430-685	LAFO PROJECT	131,010	-	-	-	
	Totals for dept 56 - MOTOR FUEL TAX	418,650	170,235	183,485	265,448	
TOTAL MOTOR FUEL TAX FUND		418,650	170,235	183,485	265,448	16.2%
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
Dept 65 - WATER CAPITAL IMPROVEMENTS						
440-600	WATER SYSTEM IMPROVEMENTS	21,300	248,283	8,452	60,000	
440-601	WATER MAIN EXTENSIONS	-	-	-	-	
440-602	MTU REPLACEMENT	13,636	21,426	-	1,000	
440-603	VALVE INSERTION PROGRAM	-	-	-	-	
440-604	WATER TANK REPAIRS	1,212,911	253,511	-	-	
440-606	DCU UPGRADE	-	-	8,400	-	
	Totals for dept 65 - WATER CAPITAL IMPROVEMENTS	1,247,847	523,220	16,852	61,000	
TOTAL WATER CAPITAL IMPROVEMENTS FUND		1,247,847	523,220	16,852	61,000	3.7%
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	-	-	-	0.0%
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION						
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION						
910-409	LAND ACQUISITION	-	-	-	-	
920-245	ENGINEERING	-	-	-	-	
930-410	VILLAGE HALL REMODEL (835 MIDWAY)	-	877	-	-	
930-411	POLICE DEPT REMODEL (7760 QUINCY)	3,019,255	765,809	869	-	
930-412	CRC REMODEL (825 MIDWAY DR)	-	3,175	373,756	120,000	
930-415	FACILITIES	-	4,950	2,000	-	
	Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION	3,019,255	774,811	376,625	120,000	
TOTAL LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION FUND		3,019,255	774,811	376,625	120,000	7.3%
TOTAL ALL FUNDS		\$ 5,150,731	\$ 2,657,296	\$ 629,284	\$ 1,640,150	100.0%

CAPITAL IMPROVEMENTS DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2019-20 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 2019-20 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: \$350,448

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 Municipal Services Committee for review. The Street Maintenance Program will be paid for with normal recurring MFT revenues at a cost of \$265,448.

The street maintenance program is the largest single ongoing program, which is administered by the Village Administrator and Superintendent of Public Works. 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 2019-20 the Village will construct a sidewalk along Garfield Avenue to connect existing sidewalks. This is a joint project with the Village of Burr Ridge to improve safety for residents of the two Villages where the sidewalks end at the edge of each Village. The Village will complete the project at a cost of \$55,000 (Willowbrook’s share). Ongoing maintenance should be minimal as it is a small section of sidewalk.

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: \$693,407

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 utility costs of the building for gas, sewer and internet are approximately \$5,500, and maintenance costs are about \$32,000 and 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 \$180,000 annually until 2035.

In FY 2018-19, the last of the three (3) building municipal complex began 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. \$376,000 was spent in FY 2018-19 for exterior architectural design and renovation. \$120,000 has been budgeted in FY 2019-20 in the L.A.F.E.R. Fund for interior architectural design (\$20,000) and a possible upgrade to the HVAC unit (\$100,000). The interior buildout, which is projected to exceed \$600,000, may be completed in FY 2020-21, pending status of the General Fund's fund balance at the close of FY 2019-20.



825 Midway Drive, Phase III, before renovation

The remaining \$573,407 in building improvements is allocated as follows: \$100,000 in administration and another \$100,000 in the police department for potential HVAC upgrades on the Village Hall and Public Safety Building; \$302,754 to construct a permeable paver parking lot at Village Hall, for which a grant has been obtained to partially offset the cost; \$24,420 to repair the Village Hall pylon wall, which had faulty construction when the Village Hall was renovated; \$33,333 towards new signage at Village Hall; and \$12,900 to construct exterior doors at the Public Safety building leading into the vestibule.

Park Improvements: \$99,500

At the time the Special Recreation Tax levy was adopted in December 2018, it was assumed that extensive interior renovation on the CRC would occur in FY 2019-20, so \$95,000 was budgeted towards that, using some additional special recreation tax revenue but mostly reserves, as there will be a substantial ADA component to the building. It was subsequently determined that the Village did not have sufficient reserves to complete this project in FY 2019-20, and the remainder of the project was not included 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 negligible as the project is being deferred.

The remaining \$4,500 is for minor park improvements throughout the Village.

Vehicles: \$280,165

\$167,773 is budgeted to replace three squad cars in accordance with the Capital Improvement Plan. Due to the heavy use of these vehicles, the patrol squads are scheduled for replacement every 4 years while the detective and deputy chief's vehicles are replaced about every 6 years. Non-restricted General Fund revenue sources will be used to purchase the squads.

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.

Also, two Ford F-350 service trucks are planned to be purchased at a cost of about \$112,400. The cost will be split 50/50 between Public Works and the Water Fund, as these are shared vehicles between those two departments. Approximately \$20,000 in maintenance repairs was spent in the prior year on major engine and other repairs, so the Village expects to see the next year repair costs decrease.

Water Distribution System: \$71,000

Within the Water Fund, \$10,000 is budgeted to replace water mains as needed throughout the Village. Within the Water Capital Improvement Fund, \$61,000 is budgeted to complete the sandblasting, priming and painting of all Village fire hydrants. These are maintenance items and are not expected to have a material effect on the operating budget.

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: \$70,763

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 replacement of the Village file servers, switches, wireless access points and backup systems for \$43,113, split between Administration and Police. An additional \$6,000 is budgeted for the Village Board and Clerk to purchase tablets to return to a paperless board agenda, which would save approximately 16 hours of staff time per month in copying/binding, plus office supplies, or roughly \$500 monthly (\$6,000 annually). Other minor computer and software equipment is spread throughout various departments.

Related to technology although not a capital item, staff conducted an audit of POTS (telephone) lines used in the Village during FY 2018-19. This was part of a larger project to upgrade the Village's internet speed and phone providers. By eliminating 11 unnecessary lines, the Village will achieve a cost savings of roughly \$550/month, or \$6,600 annually.

Furniture and Equipment: \$8,200

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

Other: \$66,667

Two monument-type signs to mark the entrance to the Village along Route 83 are budgeted with an estimated cost of \$66,667. These are included in the Public Works department as they would be placed in the right of way, if approved by the Illinois Department of Transportation (IDOT). There would be no impact to the operating budget as the Village already pays to maintain the public right-of-ways.

Summary Impacts on Future Operating Budgets

Project	FY 2019-20	FY 2020-21	FY 2021-22	3 Year Total
Annual street program – engineering oversight	+ 25,000	+ 25,000	+ 25,000	+ 75,000
Police Department renovation (ongoing maintenance/utilities)	+37,500	+37,500	+37,500	+ 112,500
Debt payments for Series 2015 bonds – Police Dept.	+ 176,805	+ 179,415	+ 181,935	+ 538,155
Squad car maintenance	-15,000	-15,000	-15,000	-45,000
Squad car sale proceeds	-9,000	-	-	-9,000
Debt payments for Series 2015 bonds – Water	+ 20,206	+ 20,504	+ 20,793	+ 60,503
Debt payments for IEPA loan - Water	+ 54,448	+ 54,448	+ 54,448	+ 163,344
Cloud email server	-14,726	-14,726	-14,726	-44,178
Tablets for paperless board agenda	-6,000	-6,000	-6,000	-18,000
Phone line elimination	-6,600	-6,600	-6,600	-19,800
TOTAL	+ 262,633	+ 274,541	+ 277,350	+ 814,524

- + Increase to operating expense
- Decrease to operating expense

Village of Willowbrook Capital Improvement Plan

General Ledger Account	Fiscal Year Purchased	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Totals
GENERAL FUND							
VILLAGE BOARD & CLERK							
EDP EQUIPMENT/SOFTWARE							
8 tablets - Village Board	2008	\$6,000					\$6,000
EDP EQUIPMENT/SOFTWARE TOTAL	01-05-425-641	\$6,000	\$0	\$0	\$0	\$0	\$6,000
VILLAGE BOARD & CLERK TOTAL		\$6,000	\$0	\$0	\$0	\$0	\$6,000
ADMINISTRATION DEPARTMENT							
BUILDING IMPROVEMENTS							
Village Hall (835 Midway Drive)	2015	\$124,420					\$124,420
Municipal complex paving		\$302,754					\$302,754
Village Hall signage		\$33,333					\$33,333
Municipal complex outdoor lighting	2017						\$0
BUILDING IMPROVEMENTS TOTAL	01-10-485-602	\$460,507	\$0	\$0	\$0	\$0	\$460,507
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	\$0	\$0	\$0	\$2,500
VEHICLES							
Administrator's Ford Explorer (#76) (6 Year Replac)	2008	\$0					\$0
VEHICLES TOTAL	01-10-485-625	\$0	\$0	\$0	\$0	\$0	\$0
EDP EQUIPMENT/SOFTWARE							
Deputy Clerk - computer	2017		\$1,600				\$1,600
Village Administrator - computer	2017		\$1,600				\$1,600
Asst. Village Administrator - 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	\$13,250					\$13,250
Wireless access point		\$1,000					\$1,000
Village Hall switches (3)		\$6,000					\$6,000
Data storage NAS		\$7,613					\$7,613
Document archival scanner	2014						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-10-460-212	\$27,863	\$8,000	\$0	\$0	\$0	\$35,863
PEG CHANNEL							
Public Access Channel equipment	2018						\$0
PEG CHANNEL TOTAL	01-10-485-642	\$0	\$0	\$0	\$0	\$0	\$0
ARTIFACTS							
9/11 NYC World Trade Center artifact enclosure/transport	2017						\$0
ARTIFACTS TOTAL	01-10-485-643	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION TOTAL		\$490,870	\$8,000	\$0	\$0	\$0	\$498,870
PLANNING & ECONOMIC DEVELOPMENT DEPARTMENT							
FURNITURE & OFFICE EQUIPMENT							
Planner	2007						\$0
FURNITURE & OFFICE EQUIPMENT TOTAL	01-15-540-611	\$0	\$0	\$0	\$0	\$0	\$0
EDP EQUIPMENT/SOFTWARE							
Building Secretary - computer 50%	2017		\$800				\$800
Planner - computer	2017		\$1,600				\$1,600
Email server (planning share)							\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-15-515-212	\$0	\$2,400	\$0	\$0	\$0	\$2,400
PLANNING & ECONOMIC DEVELOPMENT TOTAL		\$0	\$2,400	\$0	\$0	\$0	\$2,400
PARKS & RECREATION DEPARTMENT							
EDP EQUIPMENT/SOFTWARE							
Supt. of Parks - John	2017		\$1,600				\$1,600
CRC receptionist computer		\$6,000					\$6,000
Program laptops (5)	2012						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-20-555-212	\$6,000	\$1,600	\$0	\$0	\$0	\$7,600
ADA PARK IMPROVEMENTS							
CRC - accessibility improvements		\$95,000					\$95,000
Willow Pond Park - accessibility improvements	2018						\$0
ADA PARK IMPROVEMENTS TOTAL	01-20-590-521	\$95,000	\$0	\$0	\$0	\$0	\$95,000

	General Ledger Account	Fiscal Year Purchased	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Totals
POND IMPROVEMENTS	01-20-595-643		\$0	\$0	\$0	\$0	\$0	\$0
RECREATION EQUIPMENT								
Playground Equipment-Lake Hinsdale		2017						\$0
Playground Equipment-Willow Pond (part of neighborhood parks)		2018						\$0
Playground Equipment-Ridgemoor				\$180,000				\$180,000
Playground Equipment-Community Park							\$200,000	\$200,000
RECREATION EQUIPMENT TOTAL	01-20-595-691		\$0	\$180,000	\$0	\$0	\$200,000	\$380,000
COURT IMPROVEMENTS								
Court Improvements-Community Park		2008						\$0
Court Improvements-Waterford Park					\$95,000			\$95,000
Court Improvements			\$2,500					\$2,500
COURT IMPROVEMENTS TOTAL	01-20-595-693		\$2,500	\$0	\$95,000	\$0	\$0	\$97,500
MAINTENANCE EQUIPMENT								
Ball Field Tractor		2008						\$0
MAINTENANCE EQUIPMENT TOTAL	01-20-595-694		\$0	\$0	\$0	\$0	\$0	\$0
NEIGHBORHOOD PARK IMPROVEMENTS								
Park Improvements - Willow Pond Park		2018						\$0
Park Improvements - Farmingdale						\$190,000		\$190,000
Park Improvements - Lake Hinsdale Park		2017						\$0
Park Improvements - Prairie Trail Park						\$273,000		\$273,000
Park Improvements - Midway Park								\$0
Park Improvements - Rogers Glen Park				\$300,000				\$300,000
Park Improvements - Ridgemoor Park			\$2,000	\$513,600				\$515,600
Green Region Park (ComEd)		2016						\$0
Neighborhood Park Gazebos/Shelters					\$175,000			\$175,000
Community Park Ball Field Lighting							\$500,000	\$500,000
Community Park Tot Lot		2008						\$0
Borse Dugout Canopies		2013						\$0
Park Improvements - Backstops		2011						\$0
Park Improvements - Entrance Signs		2011						\$0
NEIGHBORHOOD PARK IMPROVEMENTS TOTAL	01-20-595-695		\$2,000	\$813,600	\$175,000	\$463,000	\$500,000	\$1,953,600
COMMUNITY PARK IMPROVEMENTS								
Community Park Parking Lot Resurfacing		2017						\$0
Community Park Toilet/Concession/Bldg		2007					\$150,000	\$150,000
COMMUNITY PARK IMPROVEMENTS TOTAL	01-20-595-696		\$0	\$0	\$0	\$0	\$150,000	\$150,000
PARKS & RECREATION TOTAL			\$105,500	\$995,200	\$270,000	\$463,000	\$850,000	\$2,683,700

FINANCE DEPARTMENT								
FURNITURE & OFFICE EQUIPMENT								
Furniture & Equipment			\$500	\$0	\$0	\$0	\$0	\$500
FURNITURE & OFFICE EQUIPMENT TOTAL	01-25-625-611		\$500	\$0	\$0	\$0	\$0	\$500
EDP EQUIPMENT/SOFTWARE								
Village Wide ERP system - BS & A		2016						\$0
Scheduling software - police		2018						\$0
Front Counter Reception - Computer		2017		\$1,600				\$1,600
Financial Analyst - Computer		2017		\$1,600				\$1,600
Director of Finance - Computer		2017		\$1,600				\$1,600
Misc. computer peripheral equipment/software			\$2,400					\$2,400
Email Server (finance share)								\$0
File Server (finance share)		2016						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-25-615-212		\$2,400	\$4,800	\$0	\$0	\$0	\$7,200
FINANCE TOTAL			\$2,900	\$4,800	\$0	\$0	\$0	\$7,700

POLICE DEPARTMENT								
FURNITURE & OFFICE EQUIPMENT								
AED Equipment								
Squad 51 - AED		2016		\$200				\$200
Squad 52 - AED		2016		\$200				\$200
Squad 53 - AED		2016		\$200				\$200
Squad 54 - AED		2016		\$200				\$200
Squad 55 - AED		2016		\$200				\$200
Squad 56 - AED		2016		\$200				\$200
Squad 57 - AED		2016		\$200				\$200
Squad 58 - AED		2016		\$200				\$200
Squad 59 - AED		2016		\$200				\$200
Squad 66 - AED		2016		\$200				\$200
Front Office - AED		2016		\$200				\$200
Lock-up - AED		2016		\$200				\$200
Village Hall - AED		2016		\$200				\$200
AED EQUIPMENT - SUBTOTAL			\$0	\$2,600	\$0	\$0	\$0	\$2,600
Equipment - Administrative		204						
General Office								

	General Ledger Account	Fiscal Year Purchased	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Totals
AV Monitors		1999 (rebuilt 2003)						\$0
Keypad System		1990						\$0
Card Reader System		1990						\$0
Copier - Administration		1990						\$0
Lock Up								
Video Camera		1990						\$0
Parking Lot								
Video Camera		1999 (rebuilt 2003)						\$0
Patrol								
Crowd Control Launcher		2003						\$0
Internal/External A/V Monitoring System w/ Record Capability								\$0
ADMINISTRATIVE EQUIPMENT - SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0
In-Car Video Cameras								
50								\$0
51		2013						\$0
52		2013						\$0
53		2013						\$0
54		2013						\$0
55 (included in new car price)		2013						\$0
56 (included in new car price)		2013						\$0
57		2013						\$0
58		2013						\$0
59		2013						\$0
60								\$0
61								\$0
62								\$0
63								\$0
64								\$0
65								\$0
66								\$0
67								\$0
IN-CAR VIDEO CAMERAS - SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE								
General Office - Secretaries		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	\$0
FURNITURE & EQUIPMENT TOTAL	01-30-680-611		\$0	\$2,600	\$0	\$0	\$0	\$2,600
RADIO EQUIPMENT								
Car Radios								
50		1997						\$0
51		2008						\$0
52		2005						\$0
53		2006						\$0
54		2006						\$0
55		2008						\$0
56		2008						\$0
57		1997						\$0
58		2005						\$0
59		2008						\$0
60		2005		\$5,000				\$5,000
61		2004				\$5,000		\$5,000
62		2004						\$0
63		2006				\$5,000		\$5,000
64		2004						\$0
65		2006						\$0
66 K-9		2006						\$0
CAR RADIO SUBTOTAL			\$0	\$5,000	\$0	\$0	\$10,000	\$15,000
Starcom Portable Radios (ETSB Purchased)								
Officer Badge #500		2013						\$0
Officer Badge #501		2013						\$0
Officer Badge #502		2013						\$0
Officer Badge #503		2013						\$0
Officer Badge #504		2013						\$0
Officer Badge #505		2013						\$0
Officer Badge #506		2013						\$0
Officer Badge #509		2013						\$0

	General Ledger	Fiscal Year						
	Account	Purchased	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Totals
Officer Badge #510		2013						\$0
Officer Badge #511		2013						\$0
Officer Badge #512		2013						\$0
Officer Badge #513		2013						\$0
Officer Badge #514		2013						\$0
Officer Badge #515		2013						\$0
Officer Badge #516		2013						\$0
Officer Badge #517		2013						\$0
Officer Badge #518		2013						\$0
Officer Badge #519		2013						\$0
Officer Badge #520		2013						\$0
Officer Badge #521		2013						\$0
Officer Badge #522		2013						\$0
Officer Badge #523		2013						\$0
Officer Badge #524		2013						\$0
Officer Badge #525		2013						\$0
Officer Badge #526		2013						\$0
Officer Badge #527		2013						\$0
Officer Badge #528		2013						\$0
Officer Badge #530		2013						\$0
spare		2013	\$5,200					\$5,200
PORTABLE RADIOS SUBTOTAL			\$5,200	\$0	\$0	\$0	\$0	\$5,200
RADIO EQUIPMENT TOTAL	01-30-680-622		\$5,200	\$5,000	\$0	\$0	\$10,000	\$20,200
NEW VEHICLES								
BICYCLES								
Bicycle 1		2000		\$1,500				\$1,500
Bicycle 2		2000		\$1,500				\$1,500
Bicycle 3		2003		\$1,500				\$1,500
BICYCLES - SUBTOTAL			\$0	\$4,500	\$0	\$0	\$0	\$4,500
VEHICLES								
Chief (#50) (100,000 miles) Ford Taurus (Black)		2015		\$30,000				\$30,000
Patrol (#51) (75,000 ESP)		2015	\$56,000					\$56,000
Patrol (#52) (75,000 ESP)		2017					\$42,500	\$42,500
Patrol (#53) (75,000 ESP)		2018					\$42,500	\$42,500
Patrol (#54) (75,000 ESP)		2016				\$42,500		\$42,500
Patrol (#55) (75,000 ESP)		2015	\$56,000					\$56,000
Patrol (#56) (75,000 ESP)		2016		\$42,500				\$42,500
Patrol (#57) (75,000 ESP)		2017			\$42,500			\$42,500
Patrol (#58) (75,000 ESP)		2017				\$42,500		\$42,500
Patrol (#59) (75,000 ESP)		2014	\$55,773					\$55,773
Patrol (#66) K9 Chevrolet Tahoe		2013						\$0
Detective (#61) (100,000 miles) Ford Taurus (Silver)		2015					\$30,000	\$30,000
Deputy Chief (#62) (100,000 miles) Ford Taurus (Black)		2014						\$0
Detective (#63) (100,000 miles) Ford Taurus (Grey)		2015					\$30,000	\$30,000
Admin Ford Explorer (Red)		2006						\$0
Detective (#67) (100,000 miles) Ford Taurus		2016						\$0
VEHICLES - SUBTOTAL			\$167,773	\$72,500	\$42,500	\$85,000	\$145,000	\$512,773
NEW VEHICLES TOTAL	01-30-680-625		\$167,773	\$77,000	\$42,500	\$85,000	\$145,000	\$517,273
EDP EQUIPMENT/SOFTWARE								
COMPUTERS								
General Office (535) - Debbie		2017		\$1,600				\$1,600
General Office (536) - Laurie		2017		\$1,600				\$1,600
General Office (537) - Lori		2017		\$1,600				\$1,600
General Office (538) - General		2017		\$1,600				\$1,600
Chief		2017		\$1,600				\$1,600
Deputy Chief		2017		\$1,600				\$1,600
Ops (notebook)		2007						\$0
Red Light Hearing laptop		2016						\$0
Detectives 1		2017		\$1,600				\$1,600
Detectives 2		2017		\$1,600				\$1,600
Sergeant 1		2017		\$1,600				\$1,600
Sergeant 2		2017		\$1,600				\$1,600
Sergeant 3		2017		\$1,600				\$1,600
Spare notebook (formerly Commander)		2007						\$0
Lockup		2017		\$1,600				\$1,600
Roll Call Room 1		2017		\$1,600				\$1,600
Roll Call Room 2		2017		\$1,600				\$1,600
Roll Call Room 3		2017		\$1,600				\$1,600
Evidence Room		2017		\$1,600				\$1,600
Accreditation Manager		2017						\$0
Report Writing Room		2017		\$1,600				\$1,600
Misc. Software/Computer Peripheral			\$3,250					\$3,250
COMPUTERS - SUBTOTAL			\$3,250	\$27,200	\$0	\$0	\$0	\$30,450
SERVERS								

	General Ledger Account	Fiscal Year Purchased	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Totals
Wireless access points (2)			\$2,000					\$2,000
Switches (2)			\$3,500					\$3,500
File server			\$13,250					\$13,250
CJIS		2003						\$0
SERVERS - SUBTOTAL			\$18,750	\$0	\$0	\$0	\$0	\$18,750
EDP EQUIPMENT/SOFTWARE TOTAL	01-30-640-212		\$22,000	\$27,200	\$0	\$0	\$0	\$49,200
COPIER								
Copier		2000						\$0
COPIER TOTAL	01-30-680-642		\$0	\$0	\$0	\$0	\$0	\$0
BUILDING IMPROVEMENTS - 7760 QUINCY								
HVAC			\$100,000					\$100,000
Exterior doors			\$12,900					\$12,900
In-ground sprinkler system		2018						\$0
BUILDING IMPROVEMENTS - 7760 QUINCY TOTAL	01-30-635-288		\$112,900	\$0	\$0	\$0	\$0	\$112,900
POLICE DEPARTMENT TOTAL			\$307,873	\$111,800	\$42,500	\$85,000	\$155,000	\$702,173

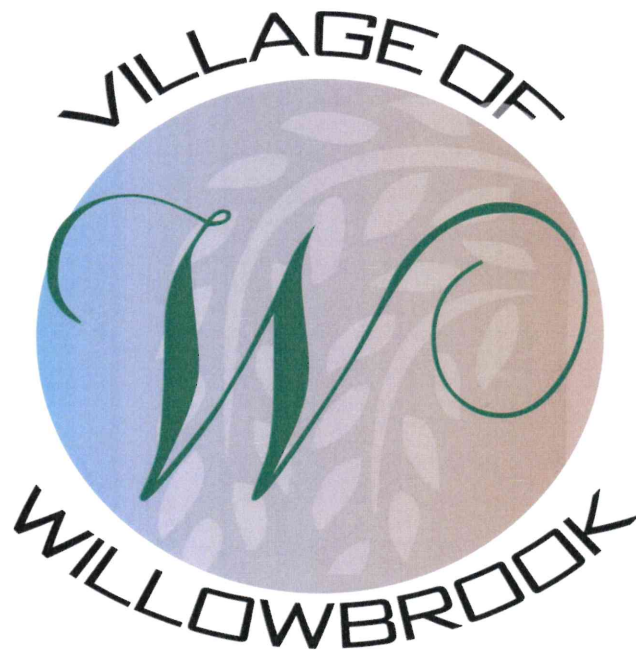
MUNICIPAL SERVICES - PUBLIC WORKS								
VEHICLES								
2008 Ford F-350 Service Body - Brian (5 year replacement)		2008	\$28,098					\$28,098
2006 Ford F-350 (#71) (5 year replacement)		2006	\$28,098					\$28,098
2016 Ford F-150 Pick-Up (6 year replacement)		2016				\$17,500		\$17,500
2005 Ford F-550 - Medium Duty Dump (#81) 8 year replacement		2005		\$39,500				\$39,500
2014 Ford F-550 - Median Duty Dump (#85) 8 year replacement		2014					\$42,500	\$42,500
2015 Ford F-350 Service Body - (5 year replacement)		2015						\$0
2004 Int'l 7100 Dump (#74) (12 year replacement)		2004		\$82,500				\$82,500
2010 John Deere 410J Combo Loader/Backhoe (9 year replacement)		2010			\$70,000			\$70,000
2007 John Deere X729 Ball Field Tractor		2007						\$0
2007 Int'l 7100 Dump (#73) (12 year replacement)		2007			\$82,500			\$82,500
VEHICLES TOTAL	01-35-765-625		\$56,196	\$122,000	\$152,500	\$17,500	\$42,500	\$390,696
OTHER EQUIPMENT								
Loader		2016						\$0
Floor Scrubber		2016						\$0
Brush Chipper					\$50,000			\$50,000
Arrow Board				\$5,000				\$5,000
OTHER EQUIPMENT TOTAL	01-35-765-626		\$0	\$5,000	\$50,000	\$0	\$0	\$55,000
VILLAGE ENTRY SIGNAGE								
Rt. 83 Landscape Improvements								\$0
Village Entry Signs			\$66,667					\$66,667
VILLAGE ENTRY SIGNAGE TOTAL	01-35-765-640		\$66,667	\$0	\$0	\$0	\$0	\$66,667
EDP EQUIPMENT/SOFTWARE								
Superintendent of Public Works - 50%				\$800				\$800
Foreman - 50%		2017		\$800				\$800
Public Works Garage Office - 50%		2013		\$800				\$800
Municipal Services Coordinator - Virginia - 50%		2017		\$800				\$800
Public Works Garage Kitchen - 50%		2017		\$800				\$800
Email server (PW share)								\$0
Misc. computer peripheral			\$3,700					\$3,700
EDP EQUIPMENT/SOFTWARE TOTAL	01-35-715-212		\$3,700	\$4,000	\$0	\$0	\$0	\$7,700
STREET MAINTENANCE CONTRACT	01-35-765-684	annual	\$0	\$25,750	\$26,523	\$27,318	\$28,138	\$107,729
STREET IMPROVEMENTS								
Misc. streets		annual	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
Garfield Road sidewalks			\$55,000					\$55,000
Holmes School crossing		2019						\$0
STREET IMPROVEMENTS TOTAL	01-35-765-685		\$85,000	\$30,000	\$30,000	\$30,000	\$30,000	\$205,000
PUBLIC WORKS TOTAL			\$211,563	\$186,750	\$259,023	\$74,818	\$100,638	\$832,792

MUNICIPAL SERVICES - BUILDING & INSPECTION								
VEHICLES								
2006 Ford F-150 P/U - Building Official (6 Year Replacement)		2006	\$0	\$25,000				\$25,000
VEHICLES TOTAL	01-40-835-625		\$0	\$25,000	\$0	\$0	\$0	\$25,000
EDP EQUIPMENT/SOFTWARE								
Building Official - computer		2017		\$1,600				\$1,600
Building & Zoning Secretary - computer - 50%		2017		\$800				\$800
Building Reception - computer				\$1,600				\$1,600
EDP EQUIPMENT/SOFTWARE TOTAL	01-40-815-212		\$0	\$4,000	\$0	\$0	\$0	\$4,000
BUILDING & INSPECTION TOTAL			\$0	\$29,000	\$0	\$0	\$0	\$29,000

GENERAL FUND TOTAL		207	\$1,124,706	\$1,337,950	\$571,523	\$622,818	\$1,105,638	\$4,762,635
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General Ledger Account	Fiscal Year Purchased	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	Totals
WATER FUND							
EDP EQUIPMENT/SOFTWARE							
Superintendent of Public Works - 50%			\$800				\$800
Foreman - 50%	2017		\$800				\$800
Public Works Garage Office - 50%	2013		\$800				\$800
Public Works Garage Kitchen - 50%	2017		\$800				\$800
Municipal Services Coordinator - Virginia - 50%	2017		\$800				\$800
Public Works Pump House - 100%	2017		\$1,600				\$1,600
Email server (water share)							\$0
Cell phone cards DCU Aclara		\$2,800					\$2,800
EDP EQUIPMENT/SOFTWARE TOTAL	02-50-417-212	\$2,800	\$5,600	\$0	\$0	\$0	\$8,400
VEHICLES							
2008 Ford F-350 Service Body - Brian (5 year replacement)	2008	\$28,098					\$28,098
2006 Ford F-350 (#71) (5 year replacement)	2006	\$28,098					\$28,098
2009 Ford F-150 Pick-Up (6 year replacement)	2009				\$17,500		\$17,500
2005 Ford F-550 - Medium Duty Dump (#81) 8 year replacement	2005		\$39,500				\$39,500
2014 Ford F-550 - Median Duty Dump (#85) 8 year replacement	2014					\$42,500	\$42,500
2015 Ford F-350 Service Body (5 year replacement)	2015						\$0
2004 Int'l 7100 Dump (#74) (12 year replacement)	2004		\$82,500				\$82,500
2010 John Deere 410J Combo Loader/Backhoe (9 year replacement)	2010			\$70,000			\$70,000
2007 John Deere X729 Ball Field Tractor	2007						\$0
2007 Int'l 7100 Dump (#73) (12 year replacement)	2007			\$82,500			\$82,500
VEHICLES TOTAL	02-50-440-626	\$56,196	\$122,000	\$152,500	\$17,500	\$42,500	\$390,696
OTHER PROJECTS							
Pressure Adjusting- Door Replacement	02-50-440-692	2010					\$0
Distribution System	02-50-440-694	annual	\$10,000	\$10,609	\$10,927	\$11,255	\$54,384
Other EDP - SCADA System	02-50-440-695	2017					\$0
Water Pumps		2004					\$0
Security System		2013					\$0
OTHER PROJECTS TOTAL			\$10,000	\$10,609	\$10,927	\$11,255	\$54,384
WATER FUND TOTAL			\$68,996	\$138,209	\$163,427	\$28,755	\$453,480
WATER CAPITAL IMPROVEMENTS FUND							
Water System Improvements	09-65-440-600	annual	\$60,000	\$50,000	\$50,000	\$50,000	\$260,000
Water System Improvements - The Knolls & TGM	09-65-440-600				\$2,000,000		\$4,000,000
Water Main Extensions	09-65-440-601						\$0
MTU Replacement	09-65-440-602	annual	\$1,000				\$1,000
Valve Insertion Program	09-65-440-603	2017					\$0
Water Tower Repainting - 67th Street	09-65-440-604	2016					\$0
Water Tower Repainting - 3 MG standpipe	09-65-440-604	2017					\$0
Water Tower Repainting - Municipal campus tower	09-65-440-604	2018					\$0
DCU Upgrade	09-65-440-606	2019					\$0
GIS System				\$20,000			\$20,000
Standpipe mixer				\$25,000			\$25,000
Leak detection/valve exercise/GPS				\$37,000			\$37,000
WATER CAPITAL IMPROVEMENTS FUND TOTAL			\$61,000	\$132,000	\$2,050,000	\$50,000	\$4,343,000
MOTOR FUEL TAX FUND							
Street Maintenance Contract	04-56-430-684	annual	\$265,448	\$250,000	\$250,000	\$250,000	\$1,265,448
LAFO Grant Project - Clarendon Hills Road	04-56-430-685	2017					\$0
MOTOR FUEL TAX FUND TOTAL			\$265,448	\$250,000	\$250,000	\$250,000	\$1,265,448
CAPITAL PROJECTS FUND							
Traffic Signal Improvements	10-68-540-423	2017					\$0
CAPITAL PROJECTS FUND TOTAL			\$0	\$0	\$0	\$0	\$0
LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND							
Land Acquisition	14-75-910-409						\$0
Engineering	14-75-920-245						\$0
Village Hall Renovation (835 Midway)	14-75-930-410	2015					\$0
Police Dept Renovation (7760 Quincy)	14-75-930-411	2017/2018					\$0
CRC Renovation (825 Midway Dr.)	14-75-930-412		\$120,000				\$120,000
LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND TOTAL			\$120,000	\$0	\$0	\$0	\$120,000
VILLAGE-WIDE TOTAL			\$1,640,150	\$1,858,159	\$3,034,950	\$951,573	\$10,944,563

MISCELLANEOUS STATISTICS



VILLAGE OF WILLOWBROOK
DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
2010	8,967	338,190,405	37,715	8.8
2011	8,540	322,086,100	37,715	8.8
2012	8,540	322,086,100	37,715	8.1
2013	8,540	322,086,100	37,715	7.3
2014	8,540	322,086,100	37,715	7.4
2015	8,540	322,086,100	37,715	5.3
2016	8,540	322,086,100	37,715	4.4
2017	8,540	322,086,100	37,715	4.6
2018	8,540	322,086,100	37,715	3.9
2019	8,540	322,086,100	37,715	2.7

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

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

VILLAGE OF WILLOWBROOK

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Public Safety										
Police										
Physical arrests	153	137	265	169	141	151	211	168	217	242
Parking, Compromise, and										
Ordinance Violations	2,025	1,289	1,137	920	1,044	1,315	1,118	1,282	2,591	602
Traffic violations	3,427	2,958	2,593	2,263	2,053	2,674	1,693	2,669	2,563	2,124
Water										
Average daily consumption (million gal)	1.005	1.016	1.005	1.085	1.047	1.125	0.967	0.942	0.911	0.940
Peak daily consumption (million gal)	1.243	1.240	1.336	1.598	1.330	1.358	1.193	1.148	1.119	1.254

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

VILLAGE OF WILLOWBROOK
DUPAGE COUNTY PRIVATE, NON-AGRICULTURAL EMPLOYMENT

Last Ten Fiscal Years

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Agriculture, Farm, Forestry, Fisheries	310	280	243	342	322	316	384	448	419	422
Mining and Utilities	90	84	77	96	253	276	281	2,720	2,769	2,831
Construction	23,042	19,192	19,063	18,558	19,459	23,613	26,508	25,510	25,124	26,609
Manufacturing	53,193	49,208	50,700	52,024	53,073	55,224	55,127	55,017	55,641	56,571
Transportation, Communications, Utilities	37,913	34,566	34,315	34,992	35,232	25,652	27,525	24,230	24,846	138,316
Wholesale Trade (1)	47,984	44,552	45,609	47,015	49,281	51,530	52,618	49,888	50,944	
Retail Trade (1)	61,886	59,906	60,903	61,120	61,834	59,960	64,203	60,072	61,065	
Finance, Insurance, Real Estate	39,579	37,239	37,365	38,220	40,012	39,882	40,924	39,934	40,044	59,860
Services (2)	237,881	239,883	251,853	257,521	270,266	278,699	285,562			
Information, Professional, Technical								67,645	69,575	68,880
Administrative Support & Other Services								76,859	77,729	74,398
Educational Services								16,592	15,106	43,050
Healthcare & Social Assistance								66,988	70,905	72,193
Accommodations, Food, Entertainment								49,936	51,870	55,203
Public Administration								18,074	18,412	12,961
Unclassified								937	685	187
Total	501,878	484,910	500,128	509,888	529,732	535,152	553,132	554,850	565,134	611,481

Data Source

Illinois Department of Employment Security

(1) Included in Transportation, Communications, Utilities beginning 2018

(2) Broken out beginning 2016

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
G4S Technology	Software and Technology Solutions	160
Target	Discount Retailer	150
Chateau Village	Nursing and Rehabilitation Center	150
Trane	Wholesale Commercial Heating and Air Conditioning System	150
Ashton Place/Marie's Catering	Banquet Facility/Catering	150
Gower School District #62	Education	142
The Plastics Group	Plastic Blow Molding	140
Willowbrook Ford Inc.	Automotive Dealership	130
Midtronics	Electronic Battery Testers and Chargers	125
Midtown Athletic Club	Fitness and Indoor Tennis Facility	100
Portillos	Fast Food Restaurant	50-99

Source: Village Records; Reference USA database

VILLAGE OF WILLOWBROOK

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
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	37.2%
Service	613	12.8%	63,863	13.2%	1,062,499	17.3%
Sales and Office	1,084	22.6%	124,582	25.8%	1,489,090	24.3%
Natural Resources, Construction, and Maintenance	193	4.0%	25,940	5.4%	443,197	7.2%
Production, Transportation, and Material Moving	568	11.9%	50,637	10.5%	859,137	14.0%
	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

VILLAGE BUILDING PERMITS

Fiscal Year	Number of Permits	Value	Revenue
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
2018	468	N/A	611,601

Source: Village records

N/A Information no longer available

VILLAGE OF WILLOWBROOK

HOME VALUES

<u>Income</u>	<u>The Village</u>		<u>The Country</u>		<u>The State</u>	
	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>	<u>Number</u>	<u>Percent</u>
Less than \$50,000	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%
	<u>2,729</u>	<u>100.0%</u>	<u>247,155</u>	<u>100.0%</u>	<u>3,167,081</u>	<u>100.0%</u>

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

VILLAGE OF WILLOWBROOK

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

RETAILERS' OCCUPATION, SERVICE OCCUPATION AND USE TAX

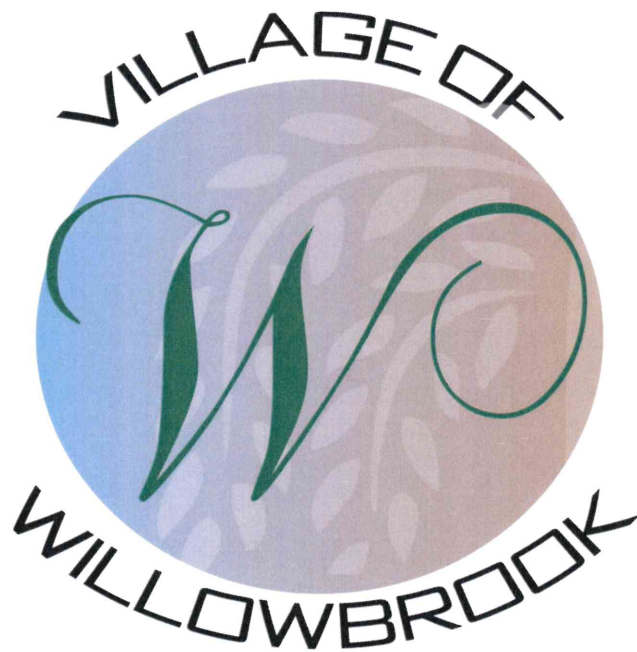
Fiscal Year Ending	State Sales Tax Distributions (1)	Annual Percent Change +/-(-)
2009	\$ 3,198,192	
2010	3,084,413	-3.56%
2011	3,333,234	8.07%
2012	3,562,238	6.87%
2013	3,677,745	3.24%
2014	3,644,970	-0.89%
2015	3,679,794	0.96%
2016	3,788,231	2.95%
2017	3,765,737	-0.59%
2018	3,917,506	4.03%
Growth from 2009 to 2018		17.75%

Source: Illinois Department of Revenue, Village records.

Note (1):

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

GLOSSARY



Village of Willowbrook

Glossary

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

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

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

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

AUDIT: An examination of an organization's financial statements and the utilization of resources.

BALANCED BUDGET: Revenues reported in the fiscal year will be equal to or greater than the expenditures in the fiscal year.

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

Village of Willowbrook

Glossary

(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.

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.

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.

DUPAGE WATER COMMISSION (DWC): A county water commission (unit of local government) that provides water from Lake Michigan to municipalities and other customers within DuPage County, including the Village of Willowbrook.

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.

FIDUCIARY FUND: A fund used to account for assets held on behalf of outside parties, including other governments or on behalf of other funds within the Village.

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

Village of Willowbrook

Glossary

government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services such as police protection, parks and recreation, public works, building and zoning, community development, and general administration.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

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

GFOA: Government Finance Officers' Association.

GOVERNMENTAL FUND: Funds that account for the acquisition, use and balances of expendable financial resources and related liabilities using a current financial resources measurement focus and modified accrual basis of accounting. Governmental fund types include the general fund, special revenue funds, capital project funds, debt service funds and permanent funds.

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

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

HOME RULE: Status granted to cities with populations of 25,000 or more or by passage of a local referendum; grants the municipality the ability to exercise any power and perform any function unless it is specifically prohibited from doing so by state law.

IDOT: Illinois Department of Transportation.

IEPA: Illinois Environmental Protection Agency.

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

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

INFRASTRUCTURE: The underlying permanent foundation or basic framework.

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

INTERFUND TRANSFER: Amounts transferred from one fund to another.

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

INVESTMENTS: Securities and real estate held for the production of revenues in the form of interest, dividends, rentals, or lease

Village of Willowbrook

Glossary

payments. The term does not include capital assets used in governmental operations.

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

IPPFA: Illinois Public Pension Fund Association.

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

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

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

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

MAJOR FUND: A fund whose revenues, expenditures/expenses, assets or liabilities are at least 10% of the total for their fund category and 5% of the aggregate of all governmental and enterprise funds in total. A governmental entity may also designate a fund as major due to its significance to the entity. The General Fund is always presented as a Major Fund.

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

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

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.

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

NON-HOME RULE: A municipality with this status may only exercise powers for which express authority is provided by state law.

NON-MAJOR FUND: A fund that is not classified as a major fund on the Village's financial statements.

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

Village of Willowbrook

Glossary

“adopted budget” is the financial plan ultimately approved and authorized by the Village Board.

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

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

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

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

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

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

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

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

forfeitures, grants, shared revenues and interest income.

REVENUE BONDS: Bonds whose principal and interest are payable exclusively from a 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: Sherriff’s Law Enforcement Personnel; a pension plan that the Village’s former police chief is part of.

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

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

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

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

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

Village of Willowbrook

Glossary

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, which 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.

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

WORKING CAPITAL: Current assets minus current liabilities; a measure of liquidity.