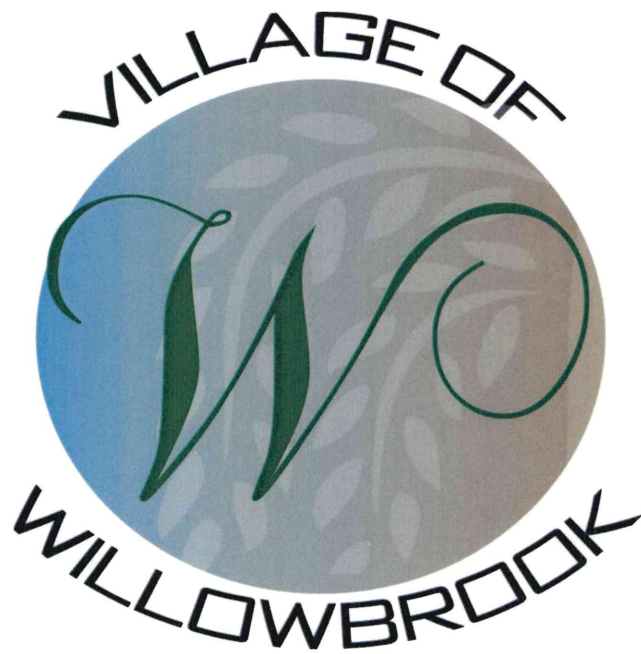


DuPage County, Illinois

**Administrative Budget
May 1, 2020 – April 30, 2021**

INTRODUCTION



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FISCAL YEAR 2020-21 ANNUAL BUDGET

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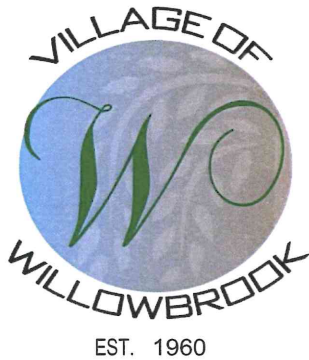
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Willowbrook

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Mayor

Frank A. Trilla

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

Village Clerk

Leroy R. Hansen

The Annual Budget of the Village of Willowbrook, Illinois for the fiscal year commencing May 1, 2020 is hereby submitted.

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

This budget, in the amount of \$15,126,582 (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 \$14,037,748, which represents a 1.43%, or \$202,990, decrease from the previous year's budget. The Motor Fuel Tax Fund and Water Capital Improvements Fund have budgeted expenditure/expense increases for FY 2020-21 compared to the prior year; all other funds are essentially flat or project decreases. While certain operating expenditures/expenses have increased, most capital items were deferred. The FY 2020-21 budget is funded by operating revenues, except for the Water Capital Improvements Fund, which is funded by transfers from the Water Fund, and the Route 83/Plainfield Road Business District Tax Fund, which is funded by a 1.0% sales tax on properties within the district.

Village Administrator

Brian Pabst

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

Chief of Police

Robert Schaller

The General Fund, Water Fund and Motor Fuel Tax Fund will utilize a portion of fund balance reserves to accomplish certain projects and continue operations. The Hotel/Motel Tax Fund will be closed out in FY 2020-21 via a transfer of remaining fund balance to the General Fund.

Director of Finance

Carrie Dittman

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

Pursuant to state law, a public hearing on the draft budget document was held on April 6, 2020. The budget was adopted on April 27, 2020.



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Overview of FY 2020-21 Budget

All Funds

- Total revenues, including transfers in from other funds, are estimated at \$14,251,459. Total revenues excluding transfers are estimated at \$12,446,684, a decrease of about 2.57% from the prior year's budgeted revenues.
- Total budgeted expenditures, including transfers out to other funds, are \$15,126,582. As noted above, total expenditures excluding transfers are estimated at \$14,037,748.

General Fund

- General Fund budgeted revenues of \$9,234,559 for FY 2020-21 are 4.59% higher than prior year budgeted revenues. Estimated sales taxes in the General Fund, the Village's primary revenue source, has been decreased \$500,000 (13%) due to expected lower sales as a result of the global COVID-19 pandemic. For that same reason, most of the other major General Fund revenues are projected to decrease, including income tax revenue, places of eating tax, utility taxes and red-light camera fines. A detailed explanation of Village revenues can be found in the Revenue Summary section of this document.
- The General Fund budgeted expenditures (exclusive of transfers) are projected to be \$9,368,526 compared to \$10,152,543 in the prior year. Most of the \$784,000 decrease is a result of the conclusion of the crisis management expenditures and eliminating capital improvements.

The General Fund is projected to draw fund balance down by \$414,000 (refer to the General Fund financial summary), which represents about 8% of the projected fund balance as of April 30, 2020. The Village's operating expenditures continue to grow at a faster rate than revenues.

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 2020-21 Water Fund revenues budgeted at \$3,245,000 are projected to be about \$13,500 or 0.42% higher than the prior year budgeted revenues 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 2020-21 budgeted Water Fund expenses (exclusive of transfers) of \$2,580,774 are 0.55% lower than the prior year's budgeted amounts. Transfers of \$808,983, excluded from the amount above,

include \$200,000 budgeted to transfer to the Water Capital Improvements Fund to rebuild capital reserves.

The Water Fund is projected to drawdown reserves by about \$145,000 (refer to the Water Fund financial summary), which results in a decrease in net position of 3.25%, due to the transfer to the Water Capital Improvement Fund. The fund is expected to end at 151 days operating expense reserves. The goal is a minimum of 90 days.

Hotel/Motel Tax Fund

- Due to the Village achieving home rule status in April 2019, thus removing the restriction on the use of hotel tax revenues, the remaining net fund balance in this fund as of April 30, 2020 will be transferred to the General Fund in FY 2020-21. That amount is projected to be \$715,941. The Hotel/Motel Tax Fund will then be closed (refer to the Hotel/Motel Fund financial summary).

Motor Fuel Tax Fund

- Motor Fuel Tax revenues of \$316,429 are 42.64% higher than budgeted in the prior year. This is based on estimated payments per capita and due to a secondary revenue source enacted by the State of Illinois. In July 2019, the state made effective the Transportation Renewal Fund, which imposes an additional \$0.19/gallon tax on Illinois motor fuels. Of the tax collected, 15.71% is remitted back to municipalities on a per capita basis.
- 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 \$478,291 at the end of FY 2020-21 (refer to the Motor Fuel Tax Fund financial summary). Fund balance is planned to be drawn down about 2% 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 previously 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 \$200,000 from the Water Fund is budgeted in FY 2020-21.

- Expenditures totaling about \$136,380 are for minor upgrades to the system.

The Water Capital Improvements Fund is expected to increase fund balance by \$69,620 and have fund balance remaining at the end of FY 2020-21 of \$855,140 (refer to the Water Capital Improvements Fund financial summary). This roughly 9% 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. There are no anticipated revenue sources 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 and was substantially completed in FY 2017-18.
- Phase III of the Municipal Campus Plan, the Community Resource Center project, began in FY 2018-19 and concluded in FY 2019-20 with renovation of the exterior of the building. Due to funding constraints, the interior renovation has not yet begun.
- At April 30, 2020, the fund balance is expected to be eliminated but the fund will remain open for the future completion of the interior of the Community Resource Center, located at 825 Midway Drive. The Village is aggressively pursuing grant opportunities to cover the future interior renovation expenditures.

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 uses sales taxes collected from this district to spur re-development of these properties. The north shopping center renovation and expansion of the former K-Mart has concluded and a Pete's Fresh Market grocery store, Ulta Beauty and Stein Mart, along with several other outlet stores, opened 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 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 \$600,000.
- Expenditures for the economic development incentive are projected at about \$250,000; administrative costs have been budgeted at \$13,141.

The Route 83/Plainfield Road Business District Tax Fund is expected to increase fund balance by \$337,000 and have fund balance remaining at the end of FY 2020-21 of \$2,041,349 (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.

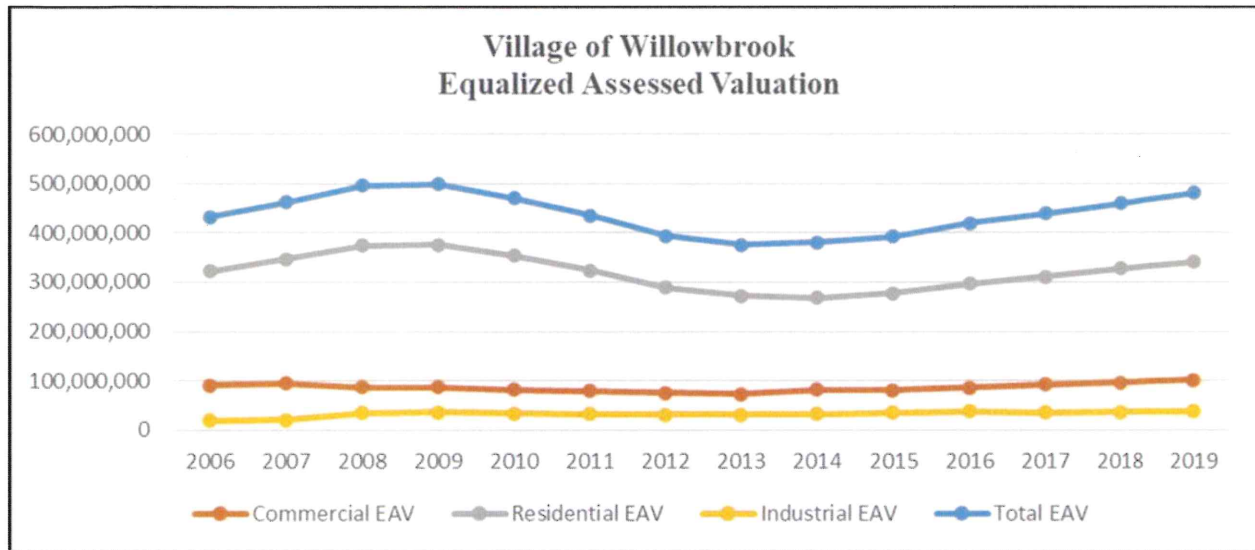
The governing board of the Village is composed of 6 Village Trustees, the Mayor and Clerk. The Village has operated under the Mayor/Council form of government with the Village Administrator responsible for management of the daily operations. The Village has 40.5 full time equivalent employees including 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 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, Pete's Fresh Market, Willowbrook Ford, Trane, Midtronics, Portillo's, Marshall's and Tru Fragrance.

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 \$100 million, or 26%. Following is a graph of the total increase in the residential, industrial and commercial portions of the equalized assessed valuation since 2006:



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 bankruptcy 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, 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.

COVID-19 Impact

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. However, in the early spring 2020 while in the final stages of our budget development, the COVID-19 pandemic hit. On March 9, 2020, Illinois Governor J.B. Pritzker declared all counties in Illinois as a disaster area. On March 13, 2020, the Governor issued Executive Order 2020-04 banning gatherings of 1,000 or more people and Executive Order 2020-05 closing all K-12 schools. On March 16, 2020, Executive Order 2020-06 was released which closed all restaurants, bars, and related facilities for on-premise consumption. Public gatherings were also restricted to under 50 people and facilities for fitness, bowling alleys, movie theaters and the like were ordered closed. On March 20, 2020, the Governor released Executive Order 2020-10, the Stay at Home Order, which mandated that all non-essential workers refrain from leaving their homes except to purchase essentials such as groceries. Non-essential businesses were shut down and recreational activities were banned. Due to the enormous

uncertainty of when such bans would be lifted, the Village quickly revised its revenue estimates and decreased the FY 2020-21 sales tax revenue budget by \$500,000, or 12.5%, over the prior fiscal year.

The pandemic also impacted projected income tax revenues: as employees were laid off and businesses closed during 2020, the Village assumed a 15% reduction of income taxes that would be collected in 2021. Also, the State of Illinois has, for several years, taken a portion of this revenue stream to balance their own budget; in FY 2017-18 the state took a 10% cut, in FY 2018-19 took 5%, and in FY 2019-20 took 5%. The state announced it would continue in FY 2020-21 with a 5-10% reduction. As a precaution, the Village decreased the budget for this line item by an additional 10% in FY 2020-21.

Additional revenues budgeted low due to the pandemic were places of eating taxes (20% reduction), hotel/motel tax revenue (35% reduction), and red light camera fines (25% reduction).

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 to plan a current year drawdown of General Fund reserves to fund operations and maintain the service levels the residents have come to expect. Based on the estimated operating results from FY 2019-20, the Village will only recognize a small General Fund drawdown of about \$23,000, compared to a budgeted drawdown of \$1.7 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 2019-20, the number of days operating expenditure in fund balance (after transfers out) at April 30, 2020 is projected to be 206 days; at passage of the FY 2019-20 budget that amount had been projected to be 136 days. The enhanced performance is due in part to certain revenues exceeding conservative estimates and deferring major capital plans. At April 30, 2021, the number of days operating expenditure in fund balance (after transfers out) is projected to be 190 days, or 70 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, 2020, 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 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 2020-21 G.O. debt service payments represent about 3.8% of General Fund revenues and the total G.O. debt outstanding is less than 1.0% of the 2019 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 Community Needs Survey every 2-3 years 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 spending 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 operating 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 2020-21 budget are:

- Residual environmental concerns over emissions from a local business;
- Economic effect of the COVID-19 pandemic;
- Capital needs regarding information technology (IT) and other projects, including response to a cyber attack that occurred in March 2020;
- 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 exceeded \$560,000. In FY 2019-20, \$300,000 was budgeted for this crisis, and projections for actual expenditures are \$190,000. In FY 2020-21 the budget has been reduced to \$25,000 as the crisis has wound down. The Village investigated grants and other possible revenue sources to mitigate the cost impact as it has contributed significantly to the prior drawdown of the General Fund's fund balance.

As mentioned above, the financial effects of the COVID-19 pandemic that occurred so close to the budget adoption date were largely unknown, but the Village quickly decreased its revenue estimates to account for the uncertainty. As a result, nearly all of the planned capital spending was also eliminated from the FY 2020-21 budget, and non-union staff salaries were frozen. Other line items, such as consulting fees, travel and training, were also reduced.

Information Technology (IT) updates needed were identified by the Director of Finance when those duties were assumed by that position. Among the projects recently identified and completed were 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. This proved invaluable as the Village was the victim of a cyber attack in March 2020, after the new system was implemented. However, due to the enhanced backup system, only a few hours of work were lost and no ransom was paid. The Village expedited a Village-wide computer replacement purchase planned for early FY 2020-21 to March 2020 to coincide with the attack, replacing all hardware in the Village. In addition, in response to the COVID-19 pandemic and the resulting need for our essential employees to work from home, numerous laptops were procured as an emergency purchase in FY 2019-20, which were not budgeted.

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 5-10% 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 again this year, by \$88,000 or 8.9% for FY 2020-21. The Village has been averaging 10% increases to this line item annually. Because the Village does not levy a property tax earmarked 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 2020-21 budget:

Staffing Initiatives

The Village continues to hold personnel expenses low through outsourcing, utilizing 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 that occurred in FY 2019-20, 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. 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 about \$25,000 annually within the respective department budgets (beginning in FY 2020-21) for this outside contractor; previously this was all charged to the Finance Department.

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 \$17,000 is budgeted to be spent in FY 2020-21 for ongoing scanning.

Additionally, in an effort to provide additional information to the community, the Village created the Willowbrook Mobile Phone App in FY 2015-16 to provide an events calendar, economic development updates, emergency notifications and local press releases. The Village has currently budgeted \$2,500 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 placeholder of \$33,846 for possible body cameras that would be worn by officers and record the interactions during police call-outs was eliminated during the capital cuts. Finally, the police department implemented an emergency notification system called Nixle whereby users can register to receive texts for emergency alerts, important advisories, community updates, and traffic information.

Park Improvements

Due to the ongoing budget concerns caused by the pandemic issues currently occurring, FY 2020-21 is planned to be a "quiet" park year, both for capital and for special events due to the state restrictions on gatherings. 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 \$15,400 of restricted ADA funds to fund accessibility improvements, however it is not likely that the project will commence in FY 2020-21.

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 \$600,000 has been included in the FY 2020-21 budget. \$250,000 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. The last five homes are expected to be completed in FY 2020-21.

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. Due to the pandemic the Village removed the budget (originally budgeted in the prior years 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 2020-21 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, concluded exterior renovations in FY 2019-20. A rooftop HVAC unit upgrade was covered by a grant received from the State of Illinois. 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. At present, the only work that has recently occurred was architectural drawings of the interior; nothing is budgeted for the interior construction until funding is secured.

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 2020-21 plan year, the Village's health insurance premium will increase by about 3.6%. Over the past 10 years, the average annual increase has been about 3% which has been far below the national average of 20%-25% increases. The Village Board considered an increase to the employee's contribution to the premiums during the FY 2020-21 planning process but ultimately opted to leave the contribution rate as is. In FY 2018-19 the Village moved to a four-tiered plan to add categories for "employee plus spouse" and "employee plus children." These new tiers 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 2019-20.

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 30 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 18th time for FY 2019-20, which exemplifies the Mayor, Village Board and Administrator's goal of planning and performing at the highest standards of excellence. The FY 2020-21 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, 2020

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

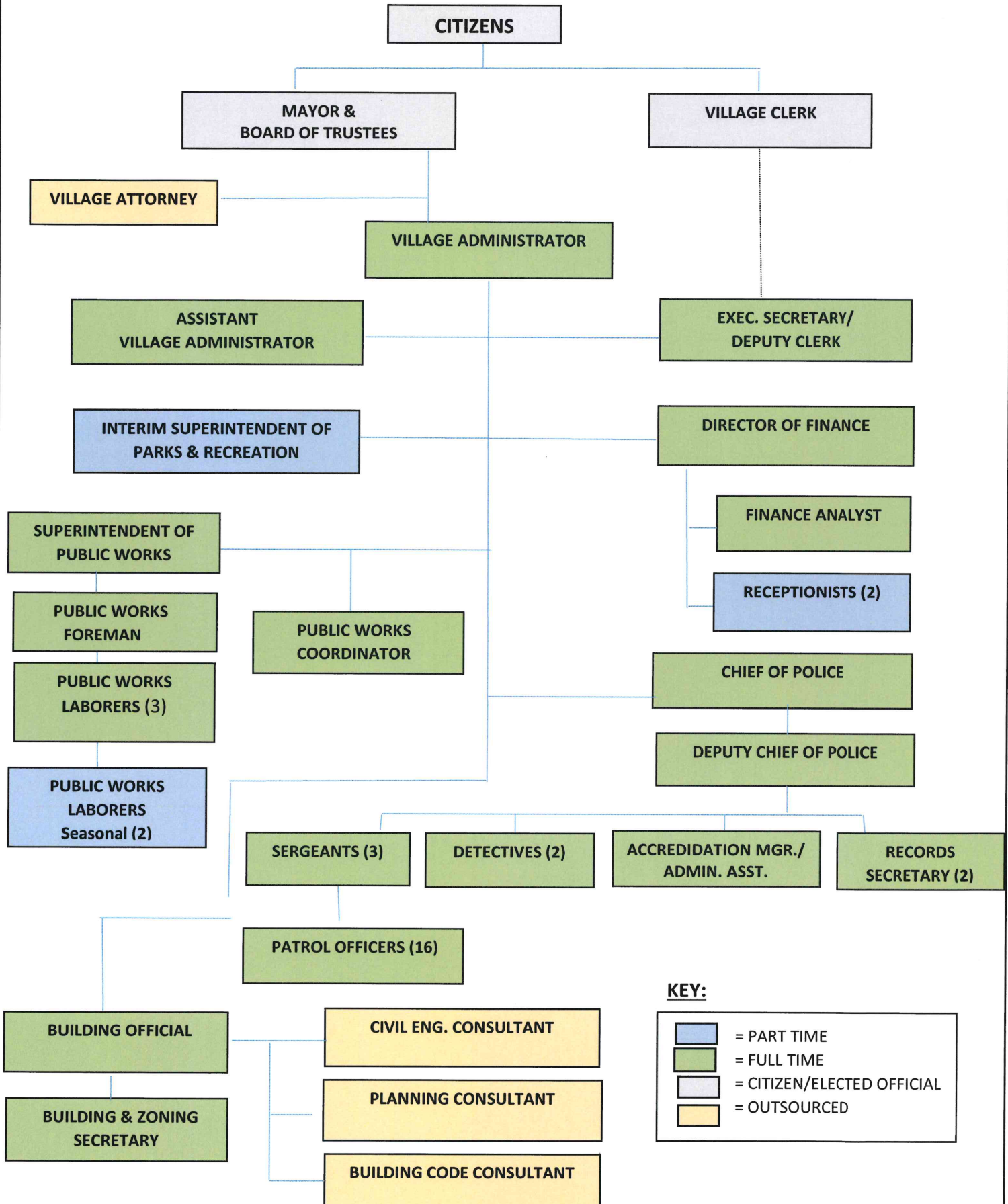
Village Administrator, Brian Pabst

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, 2019

Christopher P. Morill

Executive Director

HISTORY OF THE VILLAGE OF WILLOWBROOK

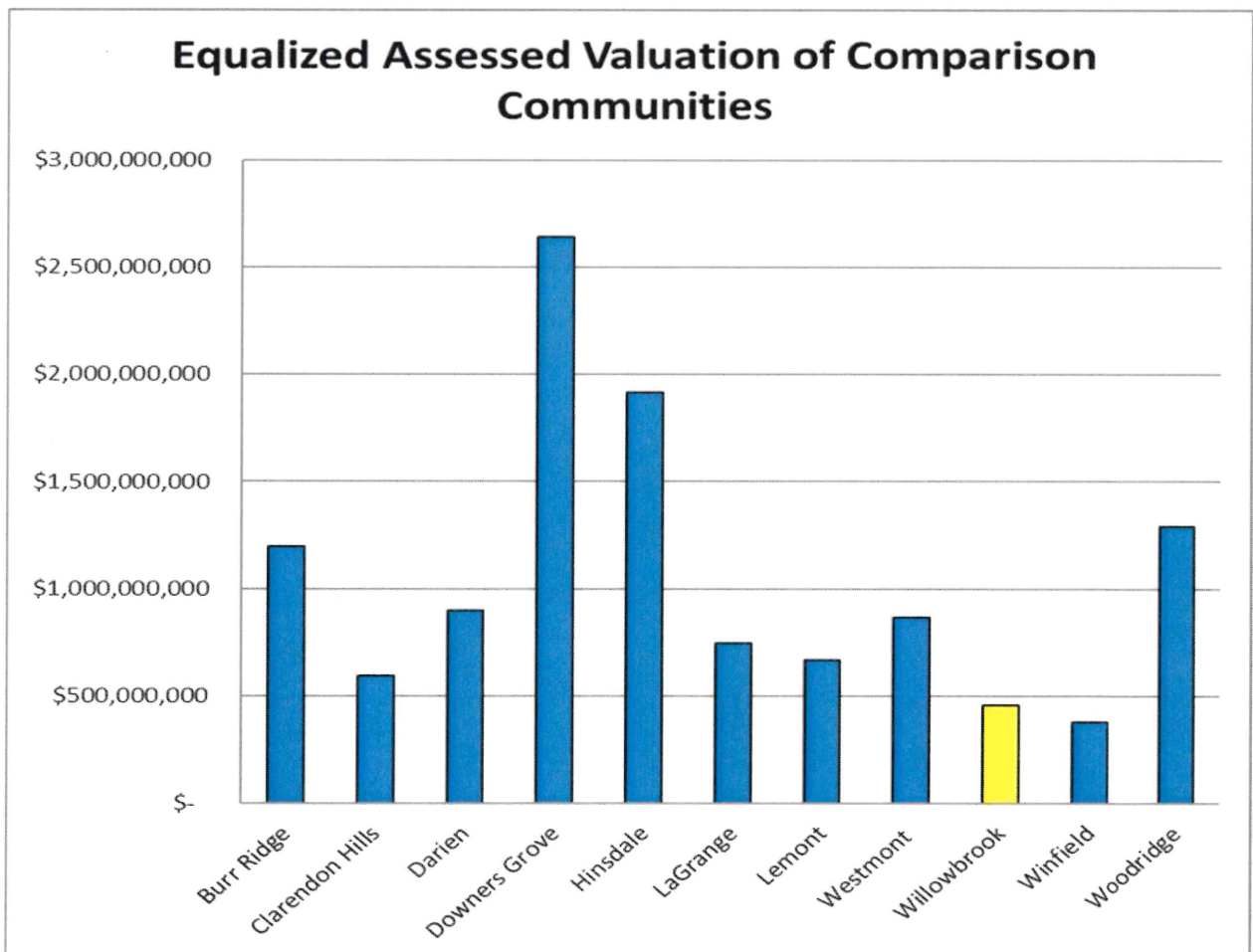
In 1959, a homeowner's group called the Ridgemoor Homeowners Association decided to incorporate as a village to be able to guide the development of farmland which surrounded their homes. Changes in the law scheduled to become effective January 1, 1960, which would require a population of 400 for incorporation, 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.



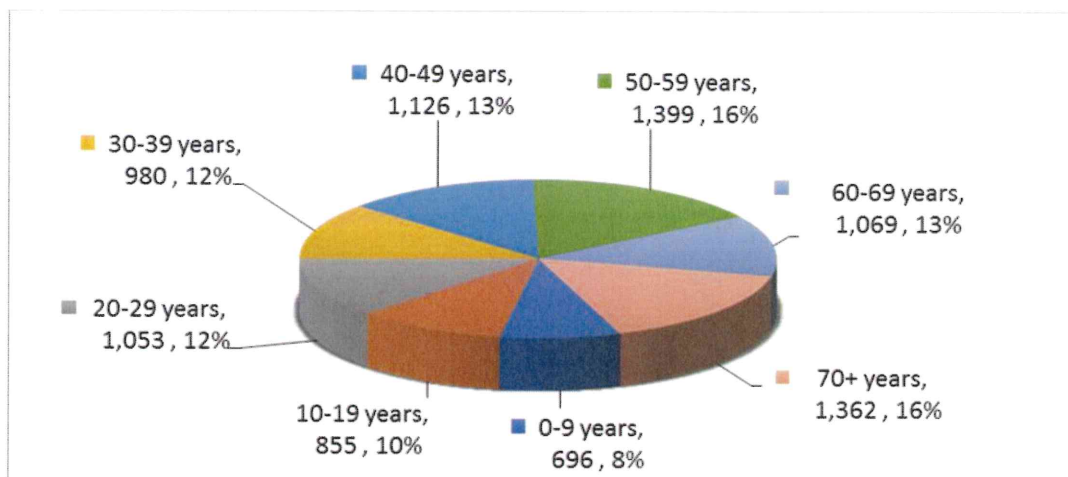
Willowbrook is home to about 8,500 residents and is smaller in population and size than most of its neighboring communities as the following charts describe. Despite its small size, Willowbrook maintains a strong commercial and industrial base and is well served by an abundance of hotels and thriving 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, Pete's Fresh Market, Whole Foods, and Target. The Village also hosts a large industrial park with business such as Exclusive Windows, Tru Fragrance and the Trane Corporation.

Community	Population	Equalized Assessed Valuation	Square Miles	Total Employees	Employees Per 1,000 Residents
Burr Ridge	10,559	\$ 1,200,129,008	7	64	6
Clarendon Hills	8,427	594,274,371	2	101	12
Darien	22,086	897,880,586	10	86	4
Downers Grove	49,387	2,640,739,179	15	326	7
Hinsdale	17,652	1,915,187,930	5	204	12
LaGrange	15,550	745,727,005	3	107	7
Lemont	17,075	668,934,811	8	103	6
Westmont	24,685	868,650,807	7	186	8
Willowbrook	8,540	460,075,316	2	43	5
Winfield	9,820	378,823,420	3	37	4
Woodridge	32,971	1,294,692,678	10	129	4
Median	17,075	\$ 868,650,807	7.0	103	6.1
Average	19,705	\$ 1,060,465,010	6.4	126	6.7



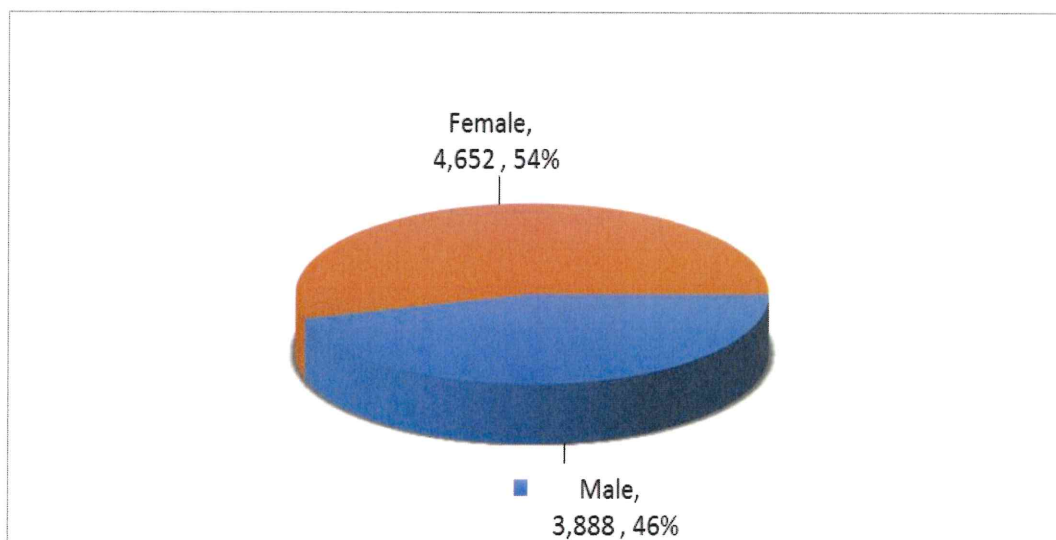
The Village has a diverse population in terms of age and ethnicity as the following charts describe. 45% of the population are age 50 or over, and the Village takes this into consideration when determining what services to offer, such as the senior citizen discount in the refuse contract. The Village 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 Recreation Department and the Village's community parks. The Village also belongs to and supports the Gateway Special Recreation Association that provides recreational opportunities for disabled persons. In addition, the Village hosts many special events throughout the year geared toward its younger residents, such as the Holiday Tree Lighting, annual Children's Holiday Party, Back to School Movie Night, Touch-a-Truck and Easter egg hunt. In addition, in May 2019 the Village hosted its fifth annual 5K Fun Run/Spring Fling (this event was cancelled for 2020 due to the pandemic).

Village Population by Age Group

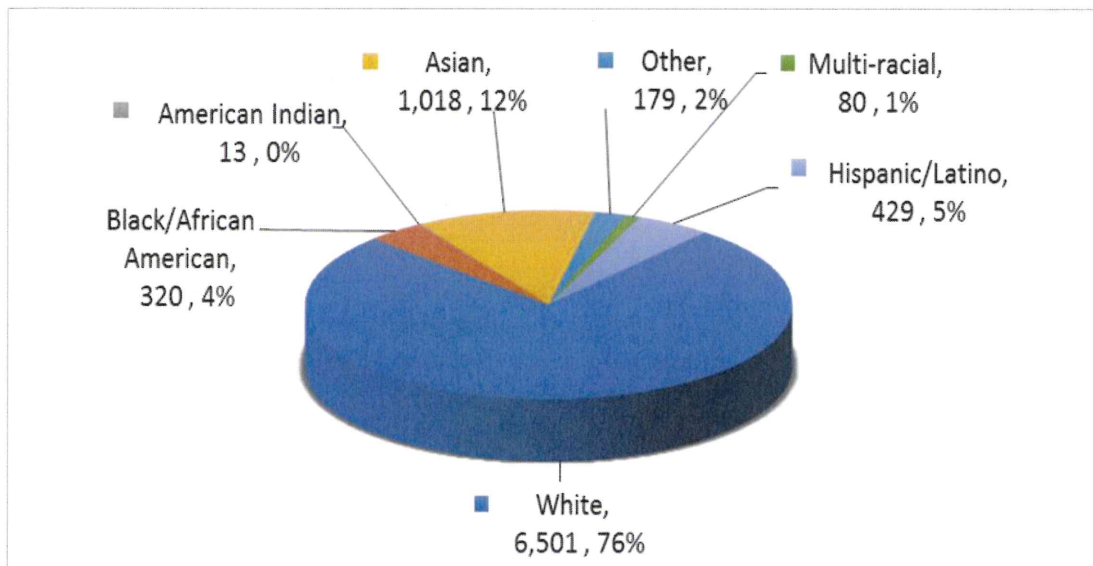


Median Age: 46.3 years

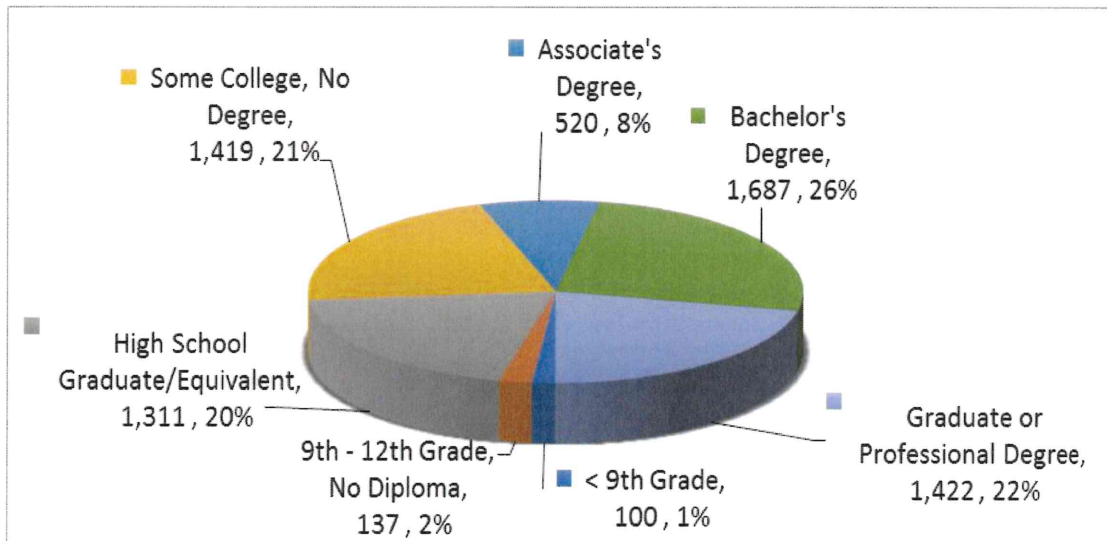
Village Population by Sex



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 does not levy a significant property tax to fund Village services. The Village also does not have a local sales tax and relies heavily on the 1% tax distributed by the State of Illinois. The Village's citizenry passed a voter referendum in April 2019 to become home-rule; previously 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 can 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 online bill payment. The website underwent a total redesign between FY 2018-19 and 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 2017-18, the Village replaced its PEG channel equipment 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.
- In FY 2019-20, the Village moved to cloud-based servers and a perpetual backup system. That same year, as a response to the COVID-19 pandemic, the Village purchased laptops to enable the Village's administrative staff to work from home to ensure employee safety while keeping essential Village services running without interruption.

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

- The Village sends out a Community Needs Survey every 2-3 years 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 also began 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 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 improvements 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.
- In September 2019, Village staff held a Financial Planning Workshop for the Board of Trustees to revisit the adopted FY 2019-20 deficit budget for the Board to make informed decisions about projects that had been budgeted. As a result, the Board decided to defer many of the budgeted capital projects to reduce the General Fund balance drawdown that had been planned and began discussions of some new revenue opportunities.
- 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).

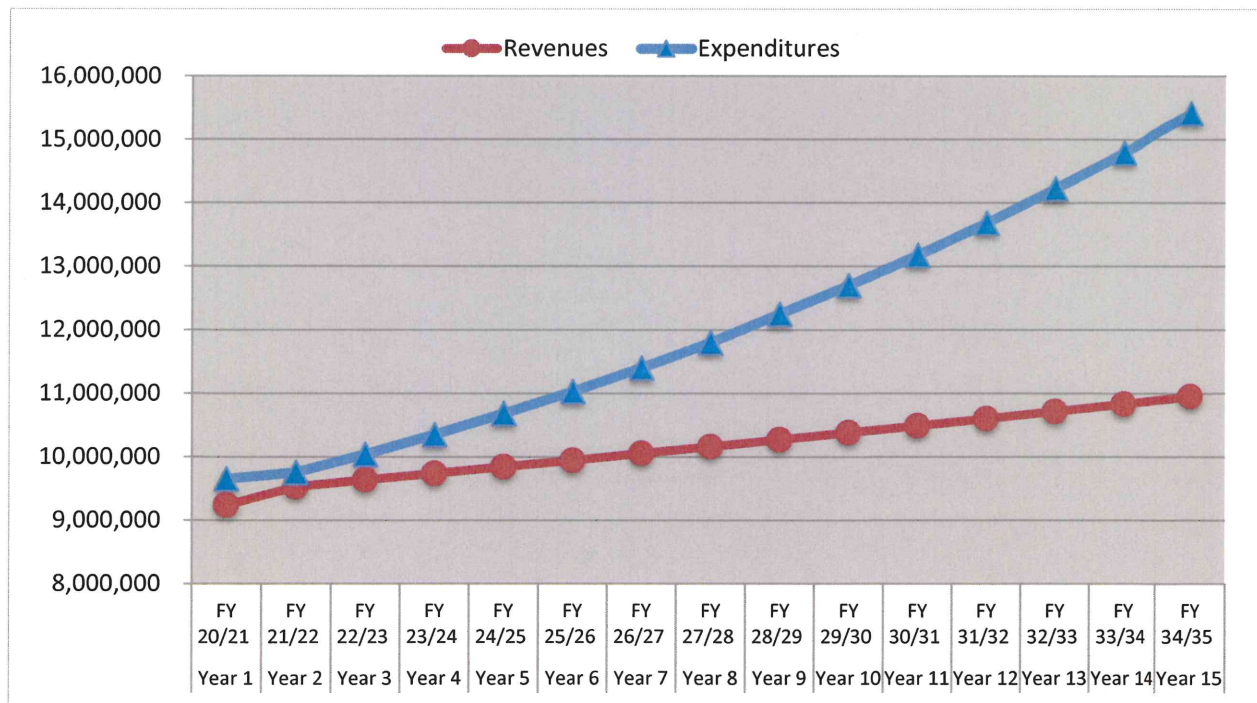
The Willowbrook team also developed the following strategic objectives as part of the 2001 session, however they are not currently part of the Village's financial plan:

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.

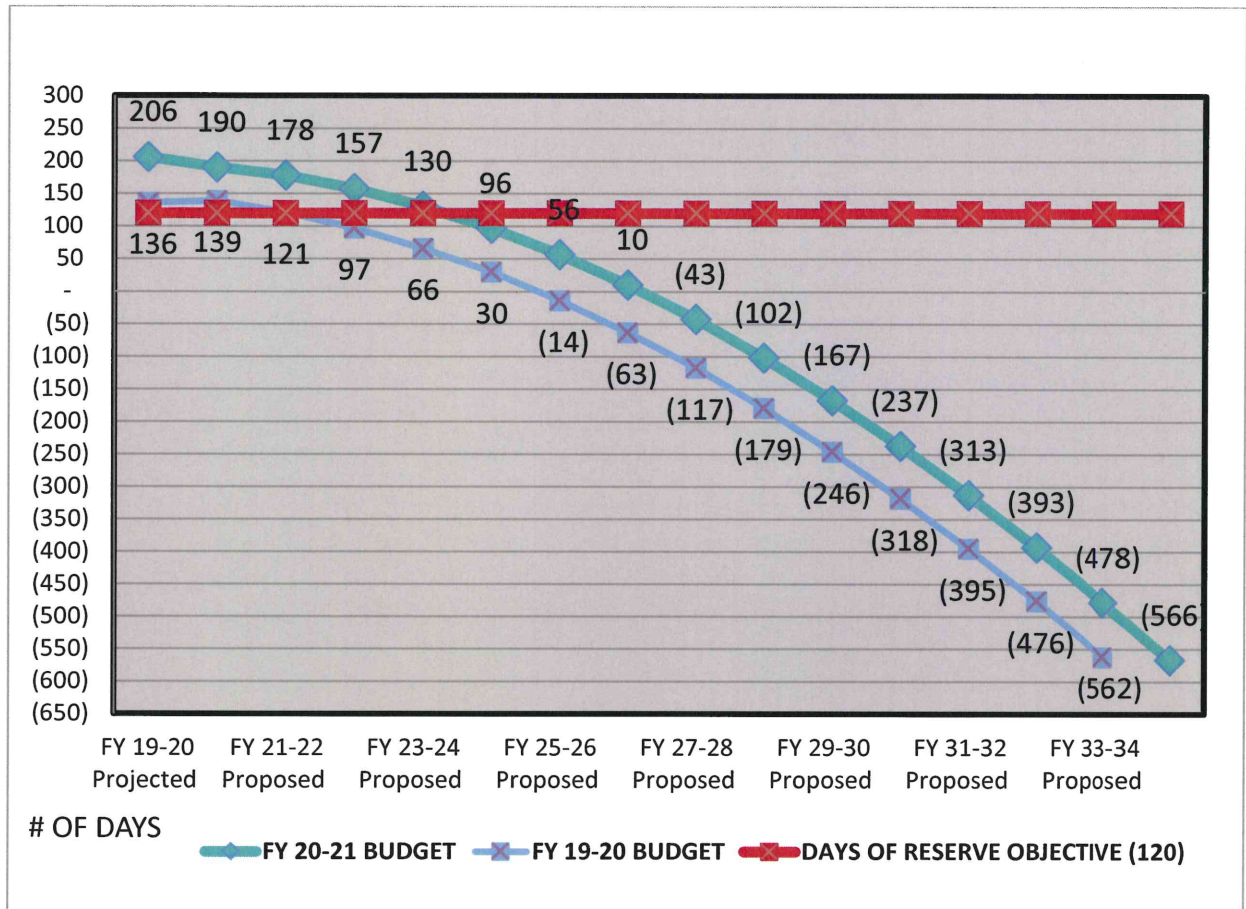
GENERAL FUND REVENUES & EXPENDITURES-PROJECTED NEXT 15 YEARS

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%; although FY 2020-21 revenues were budgeted conservatively low due to the COVID-19 pandemic, future budgets assume revenues will resume normal levels. Operating expenditures are expected to grow at a rate of about 3.0% annually, the exception being that no wage increases for non-union staff are included in future budgets; almost no capital expenditures are included in future years; and transfers to other funds are expected to remain flat.



GENERAL FUND NUMBER OF DAYS OPERATING EXPENSE – NEXT 15 YEARS

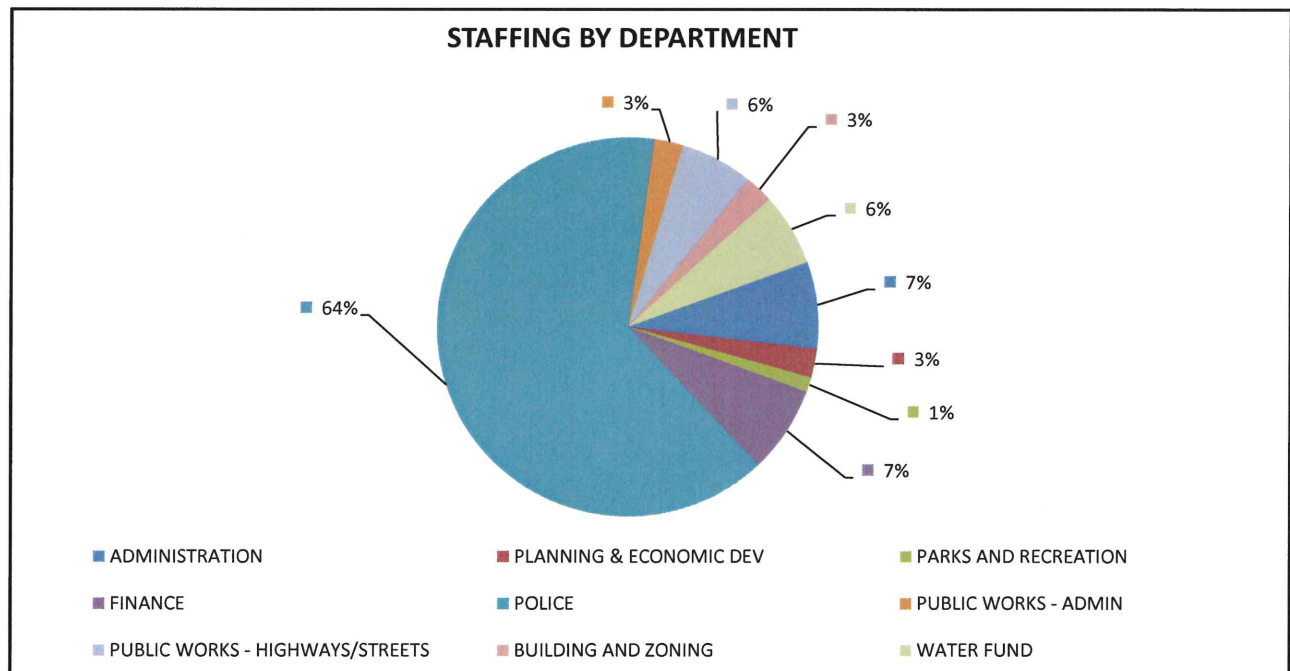


The graph above depicts the projected future state of reserves in the General Fund. The measure is the number of days of operating expenditures in fund balance. The Village's current policy is to maintain 120 days of operating expenditures in reserves. Without change, FY 2024-25 will be the first year the Village dips below the benchmark. While years into the future (FY 2027-28) 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.

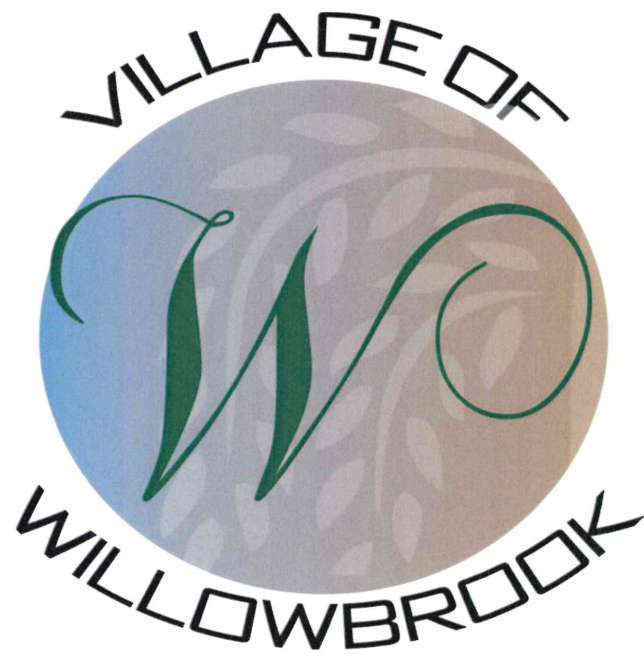
FULL-TIME EQUIVALENT EMPLOYEES

Function/Program	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Budgeted 2021
General Government										
Administration	2.5	2.5	2.5	2.5	2.5	3.0	3.0	2.5	3.5	3.0
Finance	2.0	2.0	2.0	2.0	3.0	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	1.0
Planning & Economic Dev.	1.0	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	0.5
Public Safety										
Police										
Officers	20.0	20.0	22.0	23.0	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	3.0
Public Services										
Administration	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	1.0	1.0
Highways and Streets	2.0	2.0	2.0	2.0	2.0	2.5	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	2.5
Total	36.0	36.0	38.0	39.0	40.0	42.0	42.0	40.5	41.5	40.5

* The Administrative Intern and Parks and Recreation Supervisor positions were eliminated in the FY 2020-21 budget.



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 streets 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 how 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 2020-21 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

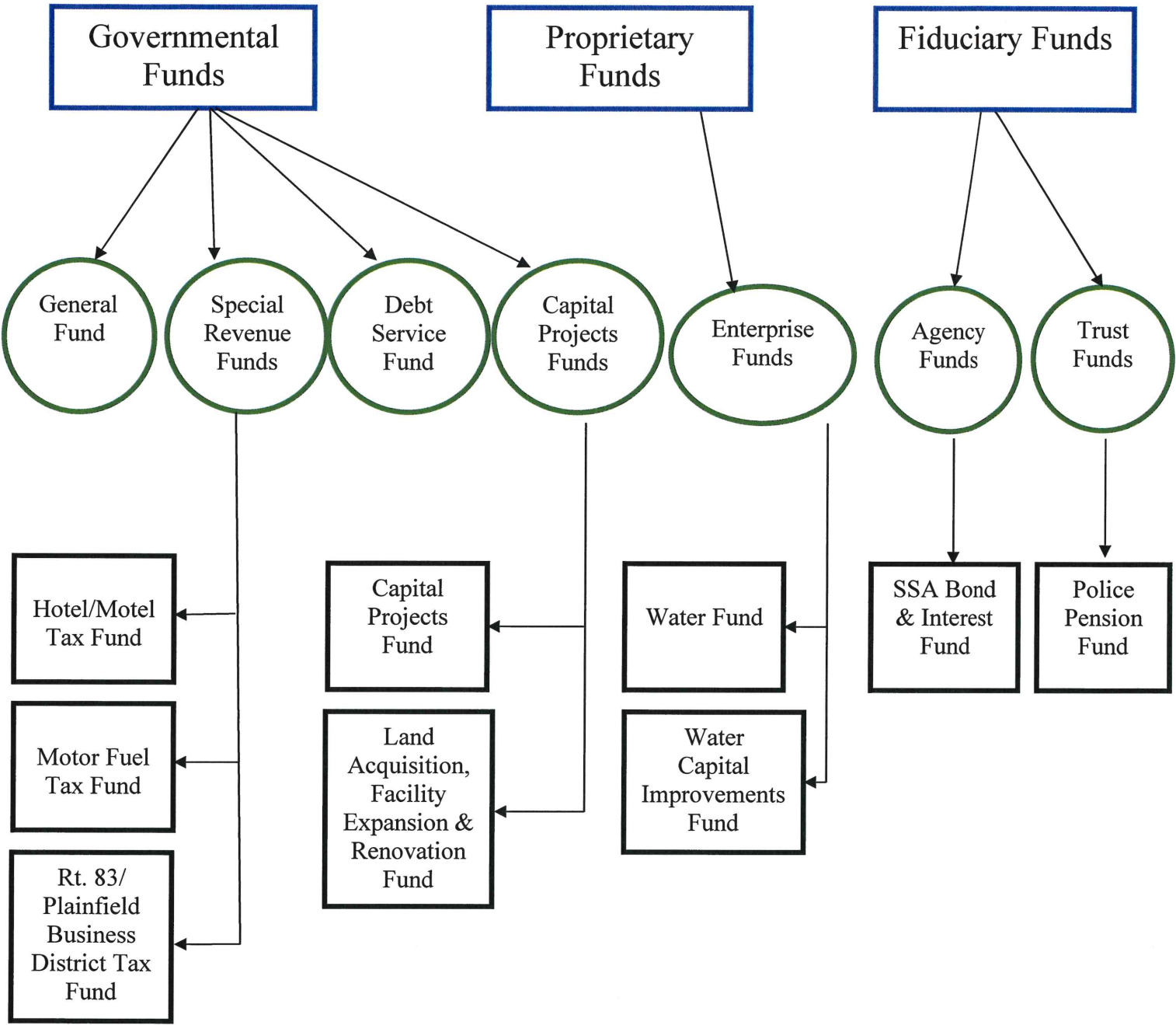
The matrix below illustrates the connection between the functional departments of the Village and the fund structure of the Village.

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

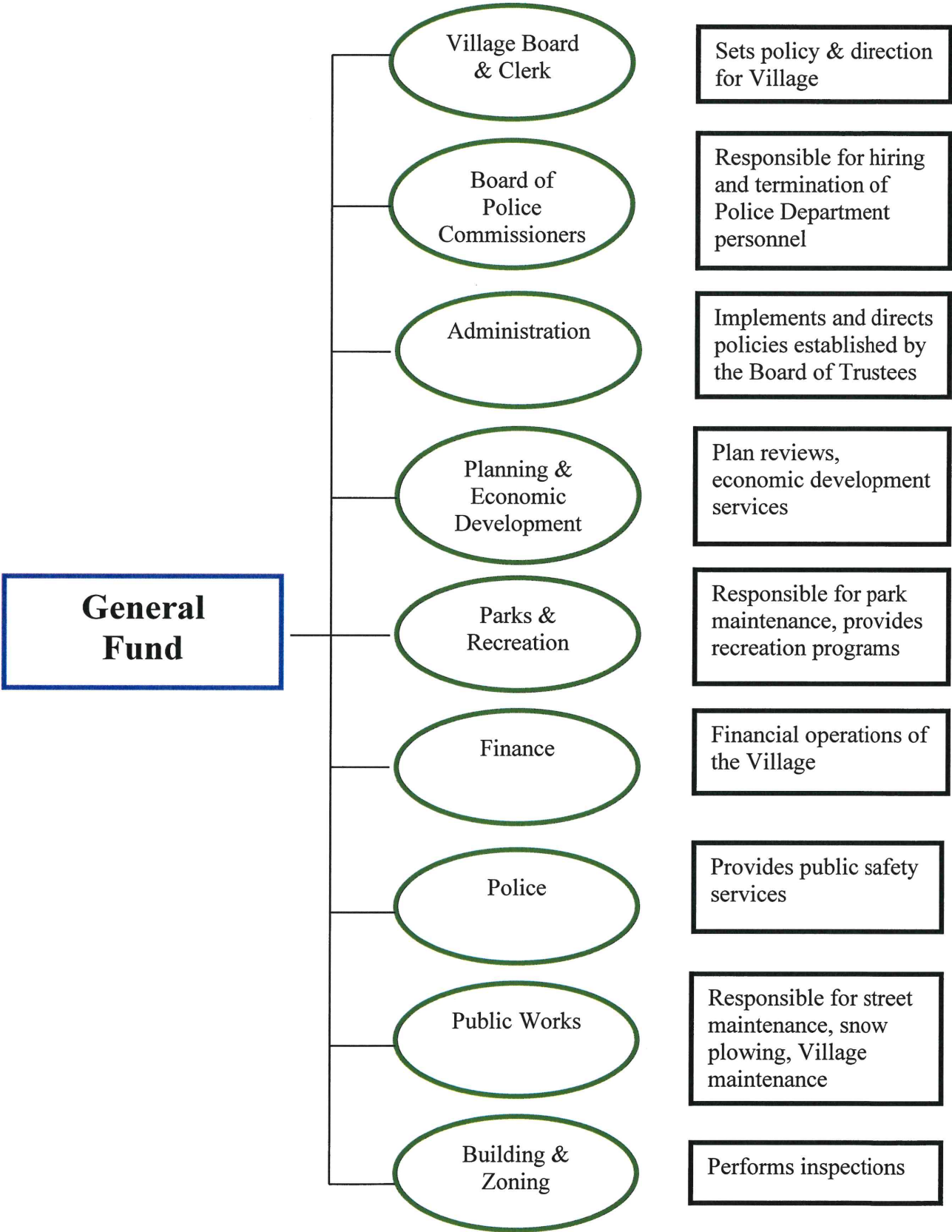
* From a staffing perspective, the same employees work in the Public Works Department and in the Water Department.

Note 1 - In FY 2020-21, the Hotel/Motel Tax Fund has no budgeted expenditures, only a transfer of remaining balance to the General Fund. Beginning in FY 2020-21, a new Hotel/Motel department was created and budgeted in the General Fund.

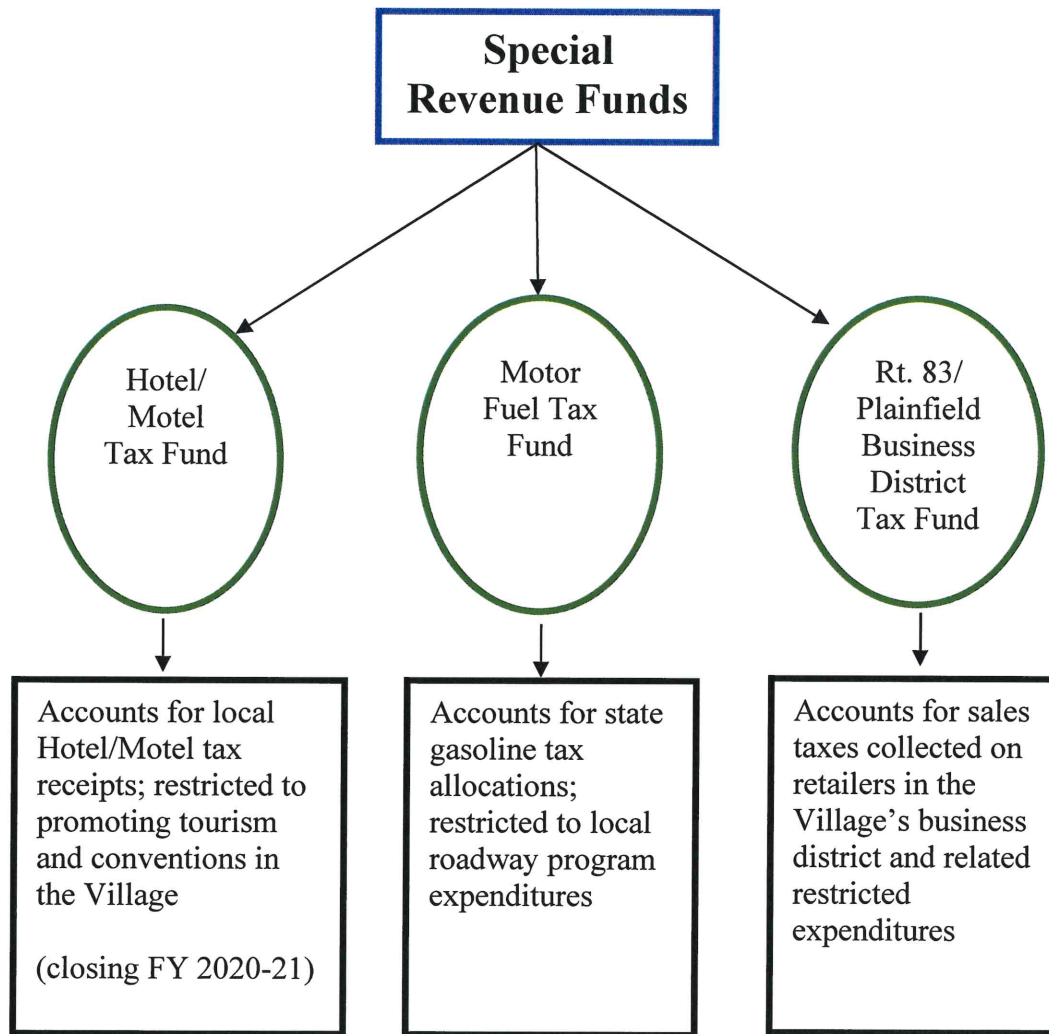
Fund Structure – All Funds



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 Motor Fuel Tax Fund's fund balance is used to determine the amount of the next year's road program. The Route 83/Plainfield Road Business District Tax Fund does not have a specified minimum, however, as all the fund's receipts are restricted to further development in the Business District.
- 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 can 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 2020-21 General Fund budget utilizes a planned drawdown of reserves to fund certain initiatives.
- 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 2003-2019.

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 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. For this budget cycle, a new online survey platform called Polco was approved, however, the new platform was approved too late in the budget process to utilize the results in the formation of the budget.

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 generally left to the department head's discretion on what projects or line items will be reduced.

E. Committee Reviews - February

- The Village Board committees 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 for 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 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 have been made for subsequent budgets.

SCHEDULE

Event	Date
Goal Setting Workshop	N/A
Community Needs Survey	N/A
Senior Staff Workshop	11/27/2019
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	1/10/2020
Departmental Budget Review Meetings w/Finance & Village Admin	1/13/2020 - 1/24/2020
Final Staff Budget Meeting and Adjustments	1/27/2020
Presentation to Committees	2/17/2020
Public Hearing on Appropriation Ordinance	3/16/2020
Board Budget Workshop I	3/16/2020
Board Budget Workshop II (if needed)	4/13/2020
Final Approval of Budget	4/27/2020
Adopt Appropriation Ordinance	By 7/1/2020

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. 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 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. As of November 1, 2019, it was raised an additional 1% to 6%. Under the Village's former non-home rule status, the revenue generated from this tax must be used to promote tourism within the Village. However, the Village may now use this revenue for any expenditure. In FY 2020-21, the Village budgeted to transfer all remaining fund balance out of this fund and into the General Fund.

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 replacements 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 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 several 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 FY 2019-20 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; 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, 2020 was \$2,105,000.

Developer Incentive Notes

4. As part of the establishment of the Business District, the Village agreed to rebate a portion of the 1.0% business district sales taxes collected on certain properties in the district to the developers that made significant public improvements within the district. Two such instruments were approved, subject to meeting certain criteria, however only one has been issued, on May 1, 2019. The note will be paid only to the extent that sales taxes are generated on the property, to a maximum of \$2,000,000 or 20 years, whichever occurs first. As of budget adoption, \$50,383 had been paid on the note.

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 represents 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, 2019	Additions	Reductions	Balances April 30, 2020	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%	4,360,000	-	225,000	4,135,000	121,550
\$887,089 IEPA Loan, due July 31, 2036 with interest at 1.86%	810,127	-	39,563	770,564	14,885
TOTAL	\$ 5,170,127	\$ -	\$ 264,563	\$ 4,905,564	\$ 136,435

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
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	397,199
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	400,549
2031	48,499	5,949	300,000	47,400	401,848
2032	49,406	5,043	305,000	38,400	397,849
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	26,974	251	-	-	27,225
Total	\$ 770,564	\$ 127,832	\$ 4,135,000	\$ 1,043,450	\$ 6,076,842

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

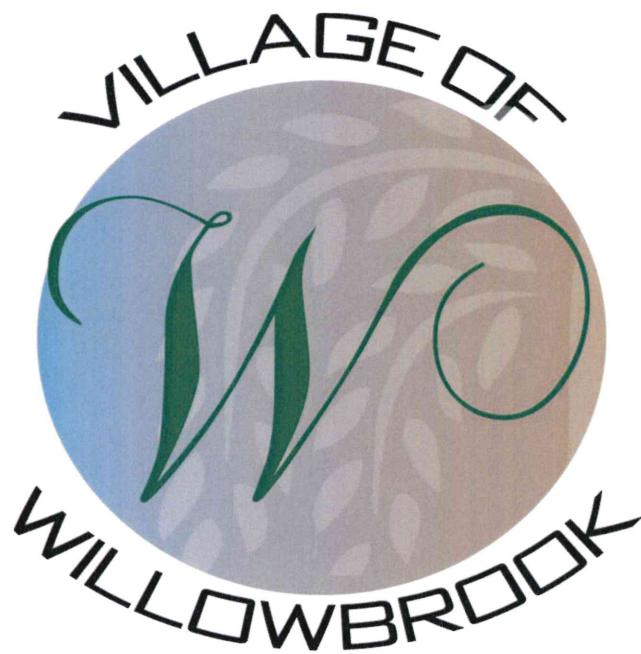
Some projects (funds) are funded by a variety of resources, including both restricted and unrestricted (committed, assigned and unassigned). When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

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 2020-21

	General Fund	Route 83/ Plainfield Rd. Business District Tax Fund	Water Fund	Water Capital Impr Fund	Hotel Motel Tax Fund
REVENUES					
Taxes	\$ 2,156,310	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,217,000	600,000	-	-	-
Licenses and Permits	474,250	-	-	-	-
Charges for Services	104,930	-	3,213,000	-	-
Fines and Forfeits	688,000	-	-	-	-
Investment Income	48,000	-	18,000	6,000	-
Miscellaneous	260,340	-	14,000	-	-
Total Revenues	7,948,830	600,000	3,245,000	6,000	-
EXPENDITURES/EXPENSES					
General Government	2,321,379	-	-	-	-
Public Safety	5,443,609	-	-	-	-
Highways and Streets	1,196,902	-	-	-	-
Economic Development	-	262,656	-	-	-
Health and Welfare	36,300	-	-	-	-
Culture and Recreation	370,336	-	-	-	-
Water Service	-	-	3,060,610	-	-
Capital Outlay	-	-	7,500	136,380	-
Debt Service	-	-	74,952	-	-
Total Expenditures/Expenses	9,368,526	262,656	3,143,062	136,380	-
Net Surplus (Deficit)	(1,419,696)	337,344	101,938	(130,380)	-
Other Financing Sources (Uses)					
Transfer to Other Funds	(279,851)	-	(246,695)	-	(715,941)
Transfer from Other Funds	1,278,229	-	-	200,000	-
Sale of Capital Assets	7,500	-	-	-	-
Total Other Financing Sources (Uses)	1,005,878	-	(246,695)	200,000	(715,941)
Estimated Fund Balance, May 1	5,232,413	1,704,005	4,460,559	785,520	715,941
Estimated Fund Balance, April 30	\$ 4,818,595	\$ 2,041,349	\$ 4,315,802	\$ 855,140	\$ -
Change in Fund Balance (in dollars)	\$ (413,818)	\$ 337,344	\$ (144,757)	\$ 69,620	\$ (715,941)
Change in Fund Balance (%)	-7.91%	19.80%	-3.25%	8.86%	-100.00%
		Note 1			Note 1

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

VILLAGE OF WILLOWBROOK
SUMMARY OF FUND REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE (CON'T)
PROPOSED FY 2020-21

	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	\$ -	\$ -	\$ 321,925	\$ -	\$ -	\$ 2,478,235
Intergovernmental	310,429	-	-	-	-	5,127,429
Licenses and Permits	-	-	-	-	-	474,250
Charges for Services	-	-	-	-	-	3,317,930
Fines and Forfeits	-	-	-	-	-	688,000
Investment Income	6,000	-	1,000	-	-	79,000
Miscellaneous	-	-	-	-	-	274,340
Total Revenues	316,429	-	322,925	-	-	12,439,184
EXPENDITURES/EXPENSES						
General Government	-	-	-	-	-	2,321,379
Public Safety	-	-	-	-	-	5,443,609
Highways and Streets	325,000	-	-	-	-	1,521,902
Economic Development	-	-	-	-	-	262,656
Health and Welfare	-	-	-	-	-	36,300
Culture and Recreation	-	-	-	-	-	370,336
Water Service	-	-	-	-	-	3,060,610
Capital Outlay	-	-	-	-	-	143,880
Debt Service	-	326,546	321,925	-	-	723,423
Total Expenditures/Expenses	325,000	326,546	321,925	-	-	13,884,095
Net Surplus (Deficit)	(8,571)	(326,546)	1,000	-	-	(1,444,911)
Other Financing Sources (Uses)						
Transfer to Other Funds	-	-	-	-	-	(1,242,487)
Transfer from Other Funds	-	326,546	-	-	-	1,804,775
Sale of Capital Assets	-	-	-	-	-	7,500
Total Other Financing Sources (Uses)	-	326,546	-	-	-	569,788
Estimated Fund Balance, May 1	486,862	11	18,551	-	680	13,404,542
Estimated Fund Balance, April 30	\$ 478,291	\$ 11	\$ 19,551	\$ -	\$ 680	\$ 12,529,419
Change in Fund Balance (in dollars)	\$ (8,571)	\$ -	\$ 1,000	\$ -	\$ -	
Change in Fund Balance (%)	-1.76%	0.00%	5.39%	0.00%	0.00%	

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 18-19	Estimated Actual 19-20	Proposed 20-21	Actual 18-19	Estimated Actual 19-20	Proposed 20-21
REVENUES						
Taxes	\$ 1,854,514	\$ 1,890,151	\$ 2,156,310	\$ -	\$ -	\$ -
Intergovernmental	5,145,246	5,468,279	4,217,000	588,862	662,961	600,000
Licenses and Permits	876,260	688,237	474,250	-	-	-
Charges for Services	160,200	129,523	104,930	-	-	-
Fines and Forfeits	1,053,893	832,074	688,000	-	-	-
Investment Income	88,283	84,583	48,000	-	-	-
Miscellaneous	347,638	300,106	260,340	-	-	-
Total Revenues	<u>\$ 9,526,034</u>	<u>\$ 9,392,953</u>	<u>\$ 7,948,830</u>	<u>\$ 588,862</u>	<u>\$ 662,961</u>	<u>\$ 600,000</u>
EXPENDITURES/EXPENSES						
General Government	2,247,641	2,661,790	2,321,379	-	-	-
Public Safety	4,827,592	5,388,778	5,443,609	-	-	-
Highways and Streets	1,203,971	1,226,052	1,196,902	-	-	-
Economic Development	-	-	-	24,447	58,524	262,656
Health and Welfare	33,480	35,000	36,300	-	-	-
Culture and Recreation	362,021	369,669	370,336	-	-	-
Water Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Total Expenditures/Expenses	<u>\$ 8,674,705</u>	<u>\$ 9,681,289</u>	<u>\$ 9,368,526</u>	<u>\$ 24,447</u>	<u>\$ 58,524</u>	<u>\$ 262,656</u>
Net Surplus (Deficit)	<u>\$ 851,329</u>	<u>\$ (288,336)</u>	<u>\$ (1,419,696)</u>	<u>\$ 564,415</u>	<u>\$ 604,437</u>	<u>\$ 337,344</u>
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(644,110)	(318,643)	(279,851)	-	-	-
Transfer from Other Funds (1)	-	575,667	1,278,229	-	-	-
Sale of Capital Assets	-	8,000	7,500	-	-	-
Total Other Financing Sources (Uses)	<u>\$ (644,110)</u>	<u>\$ 265,024</u>	<u>\$ 1,005,878</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Estimated Fund Balance, May 1	<u>5,048,506</u>	<u>5,255,725</u>	<u>5,232,413</u>	<u>535,153</u>	<u>1,099,568</u>	<u>1,704,005</u>
Estimated Fund Balance, April 30	<u>\$ 5,255,725</u>	<u>\$ 5,232,413</u>	<u>\$ 4,818,595</u>	<u>\$ 1,099,568</u>	<u>\$ 1,704,005</u>	<u>\$ 2,041,349</u>

(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 18-19	Estimated Actual 19-20	Proposed 20-21	Actual 18-19	Estimated Actual 19-20	Proposed 20-21
REVENUES						
Taxes	\$ -	\$ -	\$ -	\$ 253,230	\$ 240,000	\$ -
Intergovernmental	-	-	-	216,785	294,656	310,429
Licenses and Permits	-	-	-	-	-	-
Charges for Services	3,345,246	3,244,054	3,213,000	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Income	30,082	28,760	24,000	15,977	18,617	6,000
Miscellaneous	15,715	21,094	14,000	-	-	-
Total Revenues	<u>\$ 3,391,043</u>	<u>\$ 3,293,908</u>	<u>\$ 3,251,000</u>	<u>\$ 485,992</u>	<u>\$ 553,273</u>	<u>\$ 316,429</u>
EXPENDITURES/EXPENSES						
General Government	-	-	-	90,621	51,214	-
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	183,485	147,591	325,000
Economic Development	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Water Service	3,252,283	3,009,089	3,060,610	-	-	-
Capital Outlay	-	126,500	143,880	-	-	-
Debt Service	-	-	-	-	-	-
Principal retirement	-	50,363	51,616	-	-	-
Interest and fiscal charges	24,980	24,291	23,336	-	-	-
Total Expenditures/Expenses	<u>\$ 3,277,263</u>	<u>\$ 3,210,243</u>	<u>\$ 3,279,442</u>	<u>\$ 274,106</u>	<u>\$ 198,805</u>	<u>\$ 325,000</u>
Net Surplus (Deficit)	<u>\$ 113,780</u>	<u>\$ 83,665</u>	<u>\$ (28,442)</u>	<u>\$ 211,886</u>	<u>\$ 354,468</u>	<u>\$ (8,571)</u>
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	(46,601)	(47,471)	(46,695)	-	-	(715,941)
Transfer from Other Funds (1)	-	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ (46,601)</u>	<u>\$ (47,471)</u>	<u>\$ (46,695)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (715,941)</u>
Estimated Fund Balance, May 1	<u>5,142,706</u>	<u>5,209,885</u>	<u>5,246,079</u>	<u>636,449</u>	<u>848,335</u>	<u>1,202,803</u>
Estimated Fund Balance, April 30	<u>\$ 5,209,885</u>	<u>\$ 5,246,079</u>	<u>\$ 5,170,942</u>	<u>\$ 848,335</u>	<u>\$ 1,202,803</u>	<u>\$ 478,291</u>

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, Land Acq, Fac Exp & Renov		
	Actual 18-19	Estimated Actual 19-20	Proposed 20-21	Actual 18-19	Estimated Actual 19-20	Proposed 20-21
REVENUES						
Taxes	\$ 325,575	\$ 325,818	\$ 321,925	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Investment Income	1,867	1,300	1,000	244	13	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>\$ 327,442</u>	<u>\$ 327,118</u>	<u>\$ 322,925</u>	<u>\$ 244</u>	<u>\$ 13</u>	<u>\$ -</u>
EXPENDITURES/EXPENSES						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Highways and Streets	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Water Service	-	-	-	-	-	-
Capital Outlay	-	-	-	376,624	39,770	-
Debt Service						
Principal retirement	369,200	384,200	398,686	-	-	-
Interest and fiscal charges	278,553	264,609	249,785	-	-	-
Total Expenditures/Expenses	<u>\$ 647,753</u>	<u>\$ 648,809</u>	<u>\$ 648,471</u>	<u>\$ 376,624</u>	<u>\$ 39,770</u>	<u>\$ -</u>
Net Surplus (Deficit)	<u>\$ (320,311)</u>	<u>\$ (321,691)</u>	<u>\$ (325,546)</u>	<u>\$ (376,380)</u>	<u>\$ (39,757)</u>	<u>\$ -</u>
Other Financing Sources (Uses)						
Transfer to Other Funds (1)	-	-	-	-	-	-
Transfer from Other Funds (1)	325,528	326,344	326,546	365,183	39,770	-
Sale of Capital Assets	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 325,528</u>	<u>\$ 326,344</u>	<u>\$ 326,546</u>	<u>\$ 365,183</u>	<u>\$ 39,770</u>	<u>\$ -</u>
Estimated Fund Balance, May 1	<u>8,692</u>	<u>13,909</u>	<u>18,562</u>	<u>11,864</u>	<u>667</u>	<u>680</u>
Estimated Fund Balance, April 30	<u>\$ 13,909</u>	<u>\$ 18,562</u>	<u>\$ 19,562</u>	<u>\$ 667</u>	<u>\$ 680</u>	<u>\$ 680</u>

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

	TOTAL All Funds		
	Actual 18-19	Estimated Actual 19-20	Proposed 20-21
REVENUES			
Taxes	\$ 2,433,319	\$ 2,455,969	\$ 2,478,235
Intergovernmental	5,950,893	6,425,896	5,127,429
Licenses and Permits	876,260	688,237	474,250
Charges for Services	3,505,446	3,373,577	3,317,930
Fines and Forfeits	1,053,893	832,074	688,000
Investment Income	136,453	133,273	79,000
Miscellaneous	363,353	321,200	274,340
Total Revenues	<u>\$ 14,319,617</u>	<u>\$ 14,230,226</u>	<u>\$ 12,439,184</u>
EXPENDITURES/EXPENSES			
General Government	2,338,262	2,713,004	2,321,379
Public Safety	4,827,592	5,388,778	5,443,609
Highways and Streets	1,387,456	1,373,643	1,521,902
Economic Development	24,447	58,524.00	262,656.00
Health and Welfare	33,480	35,000	36,300
Culture and Recreation	362,021	369,669	370,336
Water Service	3,252,283	3,009,089	3,060,610
Capital Outlay	376,624	166,270	143,880
Debt Service			
Principal retirement	369,200	434,563	450,302
Interest and fiscal charges	303,533	288,900	273,121
Total Expenditures/Expenses	<u>\$ 13,274,898</u>	<u>\$ 13,837,440</u>	<u>\$ 13,884,095</u>
Net Surplus (Deficit)	<u>\$ 1,044,719</u>	<u>\$ 392,786</u>	<u>\$ (1,444,911)</u>
Other Financing Sources (Uses)			
Transfer to Other Funds (1)	(690,711)	(366,114)	(1,042,487)
Transfer from Other Funds (1)	690,711	941,781	1,604,775
Sale of Capital Assets	-	8,000	7,500
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 583,667</u>	<u>\$ 569,788</u>
Estimated Fund Balance, May 1	<u>11,383,370</u>	<u>12,428,089</u>	<u>13,404,542</u>
Estimated Fund Balance, April 30	<u>\$ 12,428,089</u>	<u>\$ 13,404,542</u>	<u>\$ 12,529,419</u>

Departmental Summary - Salaries and Benefits

BUDGETED SALARIES: include full and part time employees and overtime:							
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21			
	Salaries	Salaries	Salaries	Salaries	\$ Change	% Change	Notes
GENERAL FUND							
Village Board & Clerk	55,500	55,500	63,600	61,200	(2,400)	-3.8%	
Board of Police Commissioners	500	-	-	-	-	0.0%	
Administration	241,395	249,114	296,213	367,026	70,813	23.9%	1
Planning & Economic Dev	30,098	22,288	23,316	23,386	70	0.3%	
Parks & Recreation	47,153	43,097	45,569	35,085	(10,484)	-23.0%	2
Finance	233,933	239,863	243,495	232,642	(10,853)	-4.5%	
Police	2,778,127	2,686,620	2,615,918	2,829,265	213,347	8.2%	3
Public Works	251,310	256,553	324,275	220,967	(103,308)	-31.9%	4
Building & Zoning	122,953	114,453	132,464	131,400	(1,064)	-0.8%	
WATER FUND	234,493	231,146	296,845	242,933	(53,912)	-18.2%	4
TOTAL	3,995,462	3,898,634	4,041,695	4,143,904	102,209	2.5%	

BUDGETED BENEFITS: include health and dental insurance, pension costs and related payroll taxes:							
	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21			
	Benefits	Benefits	Benefits	Benefits	\$ Change	% Change	Notes
GENERAL FUND							
Village Board & Clerk	5,206	5,170	5,681	5,448	(233)	-4.1%	
Board of Police Commissioners	486	305	320	298	(22)	-6.9%	5
Administration	85,797	70,084	126,143	125,851	(292)	-0.2%	
Planning & Economic Dev	16,778	14,993	13,473	14,438	965	7.2%	6
Parks & Recreation	8,683	8,362	9,914	10,066	152	1.5%	
Finance	86,638	86,709	79,894	61,831	(18,063)	-22.6%	7
Police	1,332,060	1,337,731	1,436,749	1,519,282	82,533	5.7%	8
Public Works	81,604	88,841	100,874	100,364	(510)	-0.5%	
Building & Zoning	57,990	55,711	49,948	52,338	2,390	4.8%	
WATER FUND	81,341	88,263	99,987	107,268	7,281	7.3%	9
TOTAL	1,756,583	1,756,169	1,922,983	1,997,184	74,201	3.9%	

Analysis of Changes +/- 5%:

¹ This now includes a full year of the new Village Administrator and Assistant Village Administrator's salaries. In addition, the budget for the new Assistant Village Administrator was adjusted up due to his experience.

² The part time Parks Supervisor retired in FY 2019-20 and the position is not going to be filled this budget year.

³ Union police officers move up a step each year per their contract, which averages 7.0%-8.5% each year. Police overtime also was increased \$51,000, or 18%.

⁴ The Director of Municipal Services position (eliminated) was budgeted within Public Works and Water. This position was held by the former Village Administrator. When he retired in May 2019, that position was eliminated.

⁵ The Board of Police Commissioners receive a life insurance benefit, which is projected to decrease with the increase in age of the Commissioners.

⁶ Benefit costs increased slightly due to an increase in the employer's IMRF pension contribution rate.

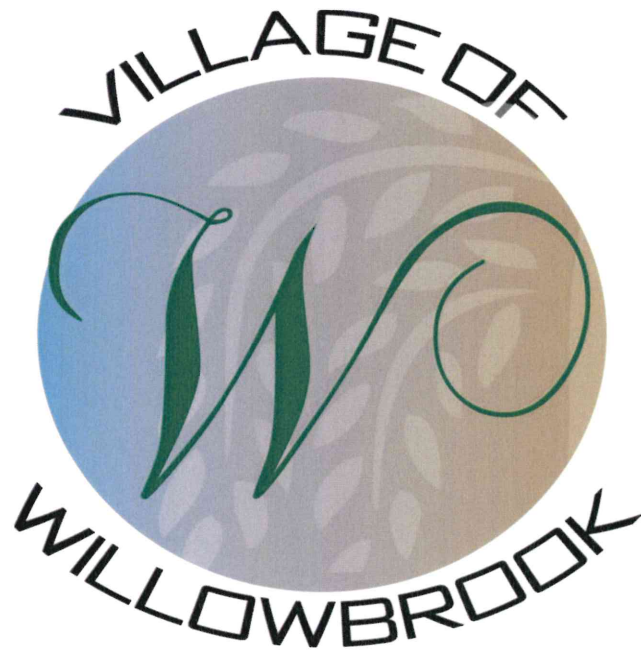
⁷ The replacement Financial Analyst opted out of the Village's health insurance plan.

⁸ The employer's contribution to the Police Pension Fund increased \$87,855, or 9%.

⁹ Health insurance increased about 20% as an employee moved from single to family coverage.

	FY 2019-20	FY 2020-21
% of Salaries & Benefits of General Fund Expenditures	60%	60%
% of Salaries & Benefits of Water Fund Expenses	12%	10%

REVENUE SUMMARY



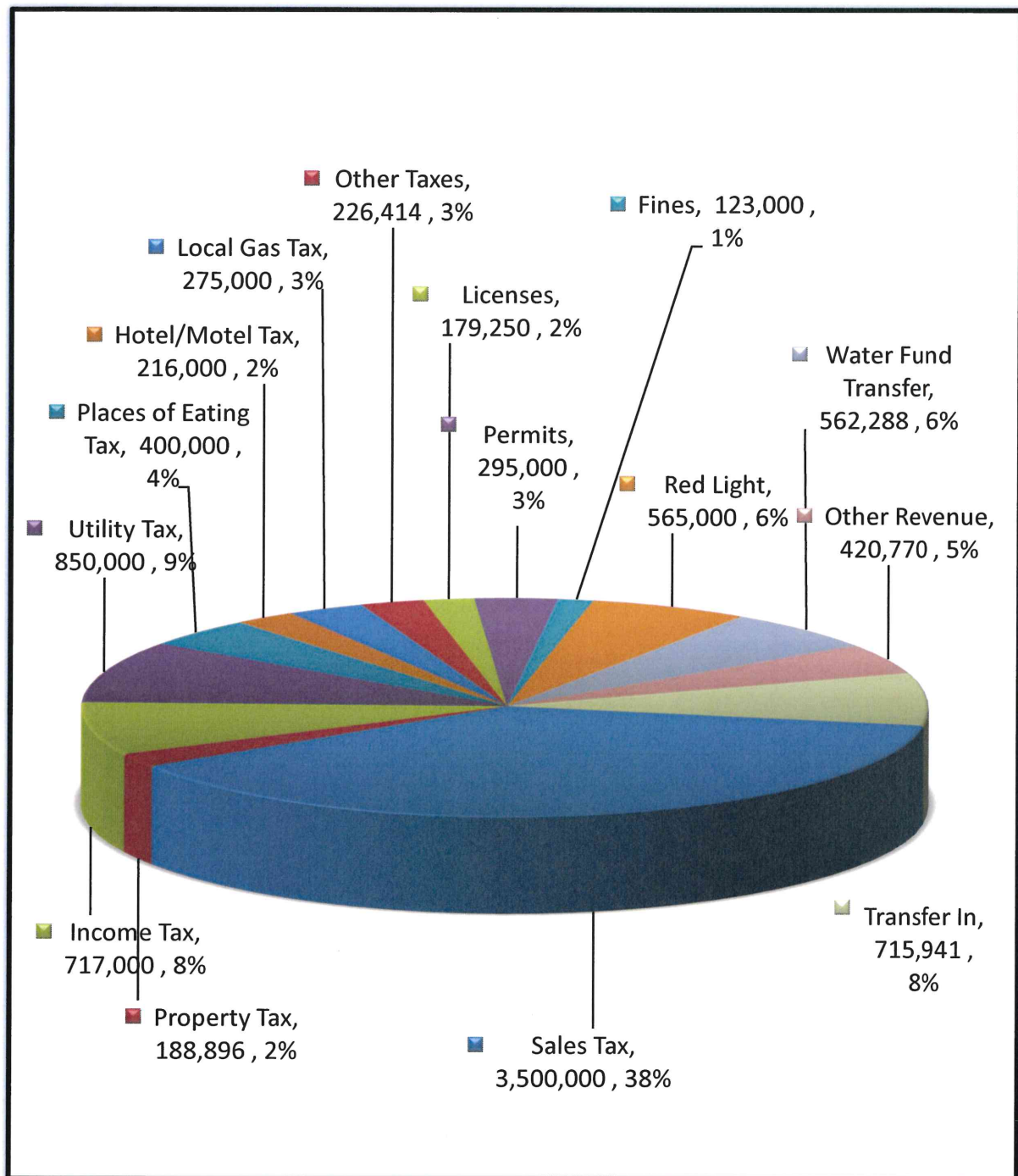
**Village of Willowbrook
Revenue Summary - All Funds**

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated Actual	FY 20-21 Proposed Budget	FY 21-22 Forecast	FY 22-23 Forecast	FY 23-24 Forecast	FY 24-25 Forecast
General Corporate Fund	\$ 8,534,925	\$ 8,606,907	\$ 9,280,023	\$ 9,526,034	\$ 8,829,128	\$ 9,976,620	\$ 9,234,559	\$ 9,521,755	\$ 9,630,144	\$ 9,732,192	\$ 9,835,560
Water Fund	3,515,338	3,377,260	3,487,960	3,382,941	3,231,500	3,284,279	3,245,000	3,236,500	3,236,500	3,236,500	3,236,500
Hotel/Motel Tax Fund	228,353	244,536	245,811	262,314	254,000	250,500	-	-	-	-	-
Motor Fuel Tax Fund	218,894	217,787	220,932	223,678	221,843	302,773	316,429	319,593	322,789	326,017	329,277
SSA Bond & Interest Fund	325,581	319,797	324,503	327,437	322,965	327,118	322,925	321,085	323,925	320,600	321,410
Water Capital Improvements Fund	100,497	150,841	402,131	408,102	406,000	409,629	206,000	5,000	5,000	4,000	4,000
Capital Projects Fund	113	185	133	244	-	13	-	-	-	-	-
Debt Service Fund	210,351	326,397	325,142	325,533	326,344	326,344	326,546	326,657	322,709	322,720	325,361
Land Acquisition, Facility Expansion & Renovation Fund	114,931	11,916	818,401	365,183	120,000	39,770	-	-	-	-	-
Rt. 83/Plainfield Road Business District Tax Fund	-	138,560	467,933	588,862	485,000	662,961	600,000	606,000	612,060	618,181	624,362
Total Revenues	\$ 13,248,983	\$13,394,186	\$15,572,969	\$15,410,328	\$14,196,780	\$15,580,007	\$14,251,459	\$14,336,591	\$14,453,127	\$14,560,210	\$14,676,471
Difference from Budget 19-20 to Proposed Budget 20-21:						0.39%	\$ 54,679				
Difference from Budget 19-20 to Estimated Actual 19-20:						9.74%	\$ 1,383,227				
Difference from Estimated Actual 19-20 to Proposed Budget 20-21:						-8.53%	\$ (1,328,548)				

MAJOR REVENUE SOURCES BY FUND

General Corporate Fund Revenues by Source \$9,234,559

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



GENERAL FUND

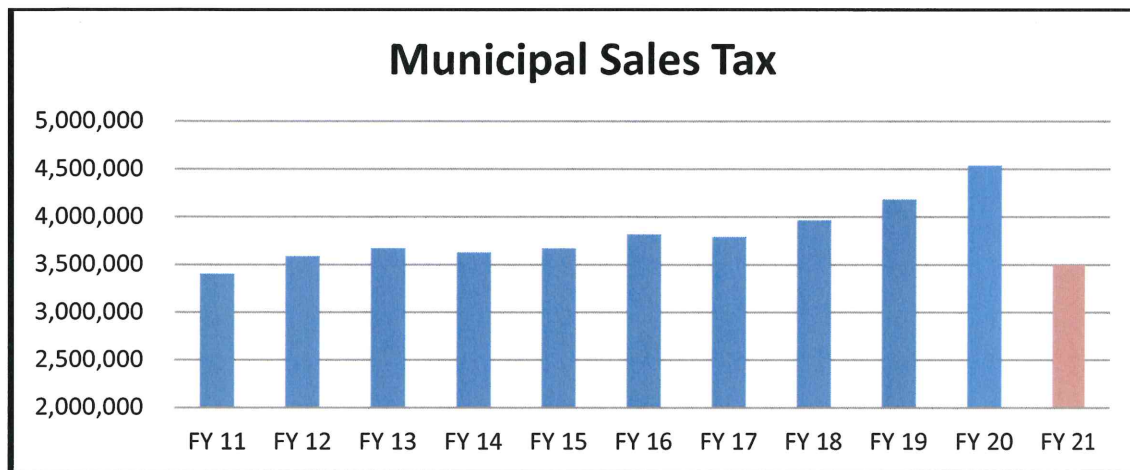
Sales Tax - \$3,500,000, 38%
(prior year \$4,000,000, 45%)

General purchase of goods in the Village generates a 7.00% sales tax to the State of Illinois. The municipality where the tax is collected receives 1.00% of the revenues collected. Also 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 the past ten years and the budgeted projections for the next year. The FY 2020 estimated actual is expected to come in \$537,000 or 13.4% 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 economy 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 in 2019, the Village can retrieve sales tax data throughout the year 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 2019, which contributed to the better than budgeted results. However, the COVID-19 pandemic that struck during the end of the budget process forced the Village staff to make major modifications to projections.

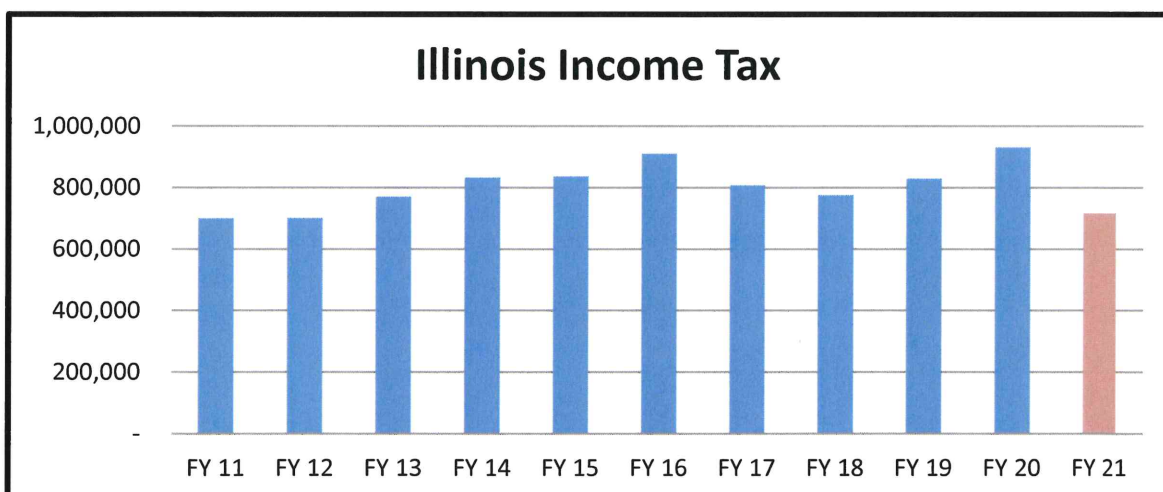
The following assumptions were made to develop the FY 2021 sales tax projection: first, estimated revenues from FY 2020 of approximately \$4.0 million were used as a starting point. However, due to the pandemic, the Governor of Illinois ordered certain types of businesses to close for unspecified lengths of times. Staff analyzed the top 50 sales taxpayers and categorized the businesses into essential, semi-essential and discretionary to generally coincide with categories outlined by the state. Essential businesses, such as grocery stores, pharmacies, and gas stations, were assumed to generate 100% of normal sales as no closures were imposed on them by the State of Illinois. Semi-essential businesses, such as restaurants and construction supply, were assumed to generate an 85% collection rate. This is due to State restrictions placed on these businesses, such as mandated closures or curbside pickup/delivery/drive-through operations only, and because of general apprehension of the citizenry to eating foods prepared by others during a pandemic. The last category of discretionary included car dealerships, clothing stores, landscaping, and all others not in the top 50. These were assumed to generate a 65% collection rate due to factors such as State mandated closures; consumers reduced ability to purchase non-essential items because of unemployment or economic uncertainty; and related factors. The net reduction amounted to \$500,000, or about 13% of the sales tax budget.



State Income Tax - \$717,000, 8%
(prior year \$815,000, 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 \$105.00 for FY 2021, which is 2.1% lower than FY 2020. 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 several budget years of the State of Illinois, the state reduced the municipal share of income tax receipts annually by 5% to help balance the state's own budget. In the Governor's February 2020 budget address, the state threatened to take an additional 5%, or 10% total. Because of the uncertainty of the state continuing this reduction, the Village included an assumed reduction of 10% of this revenue source due to the State. Additionally, due to COVID-19 uncertainties, the Village budgeted for an additional 15% decrease, for a 25% total reduction (\$153,000).

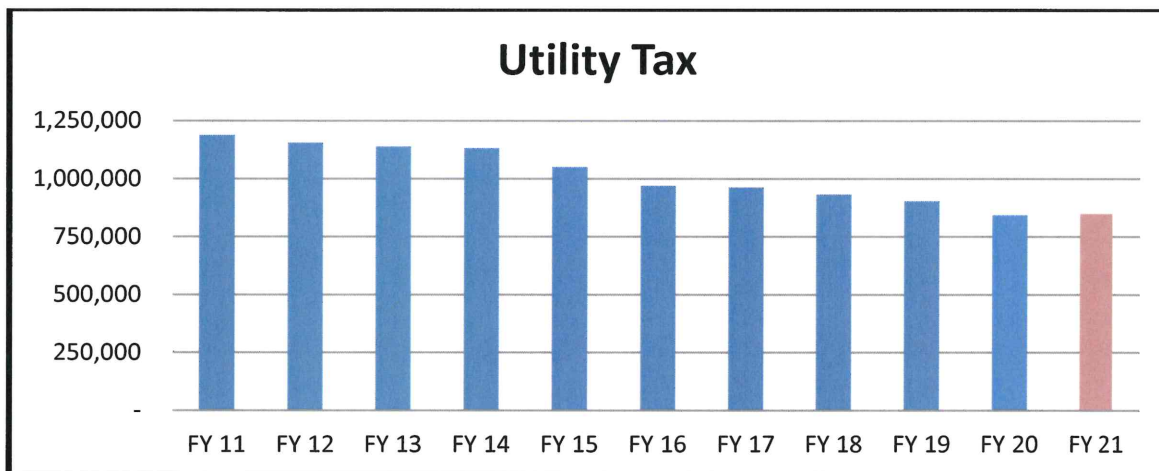
The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Utility Tax – \$850,000, 9%
(prior year \$898,000, 10%)

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.

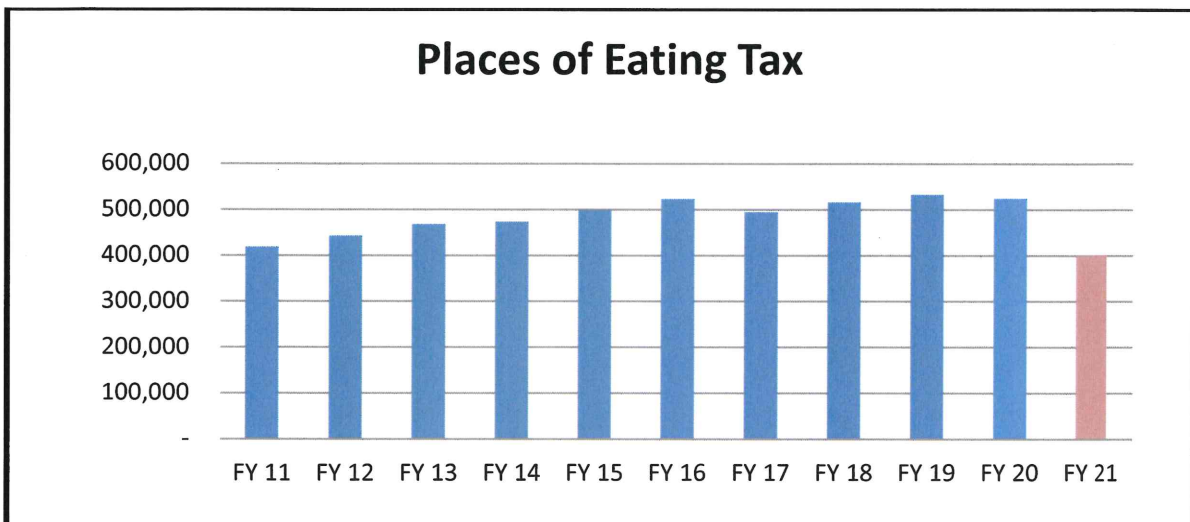
The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Places of Eating Tax – \$400,000, 4%
(prior year \$500,000, 6%)

A 1.0% Places of Eating tax is 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 on to the consumer and is charged on the gross receipts. There are approximately 40 establishments that are assessed this tax. The revenue has grown slightly each year due to the addition and success of new restaurants, primarily in the Town Center development; however, this is assumed to have levelled off. Two new restaurants constructed within the Village's Business District in 2019 recently added to the total, however four other businesses closed within the past year. The pandemic contributed to additional uncertainty and conservative revenue estimates as follows: May and June 2020 taxes were budgeted at a 50% reduction; July, August and September 2020 at a 25% reduction; October 2020 – January 2021 at a 15% reduction; and February – April 2021 at a 10% reduction. The total \$115,000 was predicated on consumer behavior slowly returning to normal and no second wave of the coronavirus leading to additional mandated shutdowns.

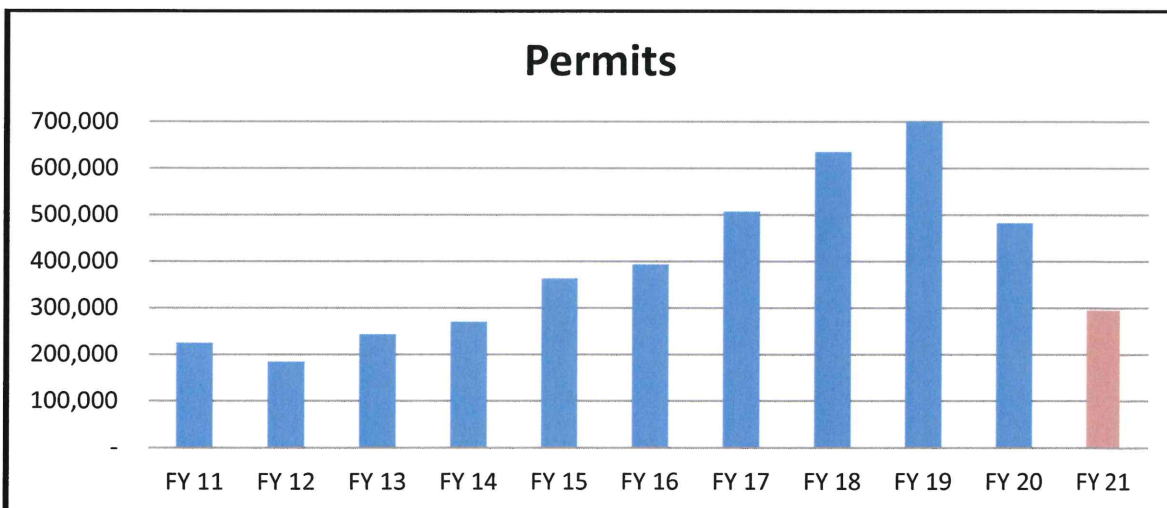
The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Permit Revenues – \$295,000, 3%
(prior year \$282,500, 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.

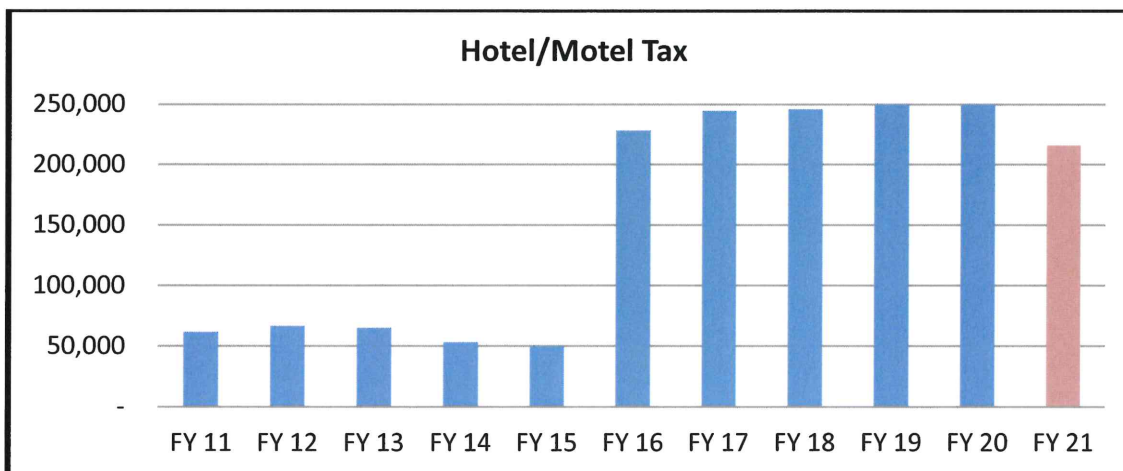
The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year. Interestingly, the Village did not experience a reduction due to the coronavirus, perhaps as residents that were forced to Stay at Home took advantage of the time and made home improvements.



Hotel /Motel Tax - \$216,000, 2%
(prior year \$248,000)

Previously, the Village budgeted a Hotel/Motel Tax Fund as a special revenue fund which accounted for the proceeds of specific revenue sources that were legally restricted to promoting tourism and conventions in the Village. In April 2019, when the Village obtained Home Rule status, the previous legal restriction was lifted. Beginning in FY 2020-21, this revenue source is budgeted in the General Fund.

There are four (4) hotel/motels located in the Village, however one has been closed for a lengthy period due to extensive renovations that are underway. This fourth hotel had projected opening as a Delta Marriott in Spring 2020 but delayed because of the pandemic and other factors. Revenue projections assume that it opens by May 1, 2020. Village staff develop revenue projections on an annual basis. The hotel/motel tax rate was raised from 1% to 5% effective June 1, 2015, and raised an additional 1% effective November 1, 2019, to a new tax rate of 6%. Although the rate is higher, collections are presumed to be less this year due to ramifications of COVID-19 travel reductions. Staff assumed only 65% of normal collections. The accompanying chart illustrates actual collections for the past ten years (in the Hotel/Motel Tax Fund) and the budgeted projections for the next year (in the General Fund).



Local Gas Tax - \$275,000, 3%

In the attempt to close the budget gap, the Village Board approved a new local gas tax at a rate of \$0.05/gallon, effective December 1, 2019. The tax is generated on motor fuels sold at the six gas stations within the Village. As there is no historical data for this source, projections were conservatively low.

Property Taxes – \$188,896, 2%
(prior year \$185,679, 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 park programs and activities in the parks department and receives road and bridge tax as follows:

- Township Road & Bridge Tax - \$116,146 - That portion of the Road and Bridge Tax imposed by Downers Grove Township that is returned to the Village.
- Special Recreation Tax Levy - \$72,750 - 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 - \$226,414, 3%
(prior year \$218,874, 2%)

- Amusement Tax - \$65,004 - 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 - \$160,160 - In addition to the utility taxes described above, \$160,160 is budgeted for the 5.00% tax imposed on the Village's water system. This tax was first imposed in FY 2004-05.
- Self-Storage Facility Tax - \$0 – Another initiative undertaken by the Village Board was the establishment of a self-storage facility tax. The tax on gross storage rents is imposed at 5.0% effective January 1, 2020. As of budget adoption, only two facilities were open and subject to the tax; two more are under construction. As a result of a lack of historical data, the Village did not set a budget for this revenue stream.

Licenses - \$179,250, 2%
(prior year \$148,850, 2%)

This category includes liquor licenses, business licenses, vending machine licenses and scavenger licenses. In addition, a new license category was created by the Village in FY 2019-20 for video gaming license fees. The revenue budget reflects the average actual collections for the past three years.

Fines – \$688,000, 7%
(prior year \$725,000, 8%)

Fine income is received by the Village for local ordinance violations and traffic court fines. The Village implemented red light cameras in September 2009. It is estimated that

revenues of \$565,000 will be generated from red light violations. This figure was decreased \$35,000 from the prior year budget due to an anticipated decrease in traffic volume due to more employees working from home during the pandemic. 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 – \$562,288, 6%
(prior year \$575,667, 7%)

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 – \$29,880, 0.3%
(prior year \$28,750, 0.3%)

The Village's Park and Recreation programs are structured as a department within the Village and not a park district taxing body. Revenues are comprised of park permit fees and fees for winter, summer and fall programs and special events. The department also provides several programs for seniors and special needs members of the community. For the duration of the renovation project of the former Village Hall/police department, where several in house park programs were hosted, the Village entered into an agreement with the Burr Ridge Park District (BRPD) to host these programs on behalf of our residents. BRPD collects the registration fees and incurs the related costs to conduct the programs, and as a result, the Village has decreased the revenue budget for these programs. These revenues will be increased when the Village completes the Community Resource Center renovation project over the next two years and brings these programs back in-house. Certain special events that are hosted in Village parks are unaffected and their revenue budgets remain approximately the same. Discussions were held during the budget process about the ability to host certain special events during the pandemic as gathering sizes were restricted by the State; the consensus was to continue to budget for the events, however events would be individually reviewed closer to the event date to determine if they could still occur.

Grants - \$0, 0%
(prior year \$72,788, 1%)

A grant to partially offset costs to construct a permeable paver parking lot at Village Hall was awarded for FY 2019-20, however due to matching cost restraints the Village did not proceed with the project. Certain other grants were in application stage as of budget adoption; however, their award was uncertain and thus no grant revenue was budgeted for FY 2020-21.

Other Revenue – \$267,840, 3%
(prior year \$285,920, 3%)

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 – \$75,050, 0.8%
(prior year \$68,100, 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 terminal income was a brand-new revenue source in this category in FY 2014-15; based on actual historical collections the budget for this line item was set at \$36,000.

Interest Income - \$48,000

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
\$3,245,000

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.

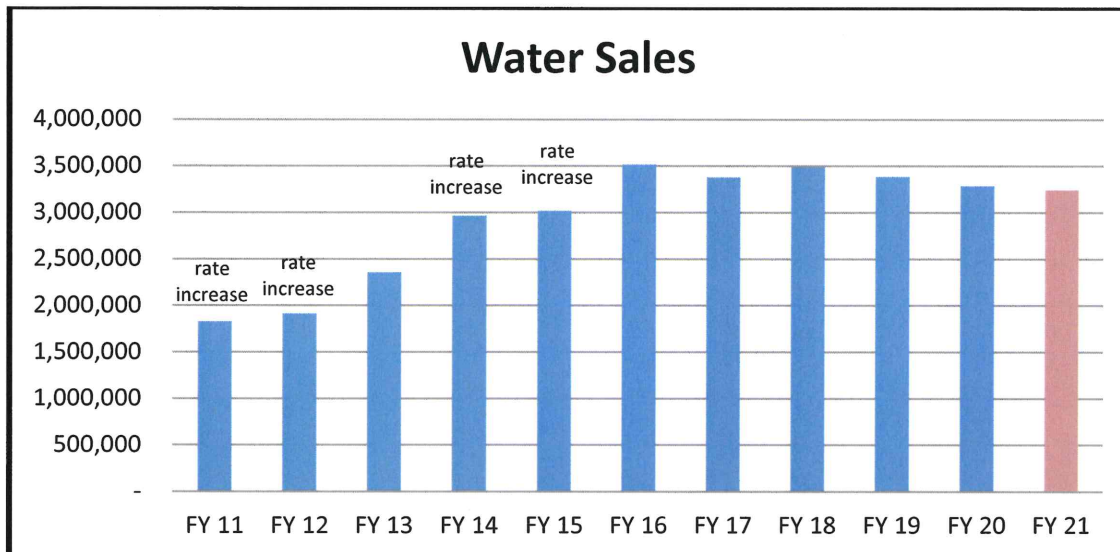
Sale of Water - \$3,200,000, 99%
(prior year \$3,200,000, 99%)

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 Committee 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 accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



Other – \$45,000, 1.4%
(prior year \$31,500, 1.0%)

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

MOTOR FUEL TAX FUND **\$316,429**

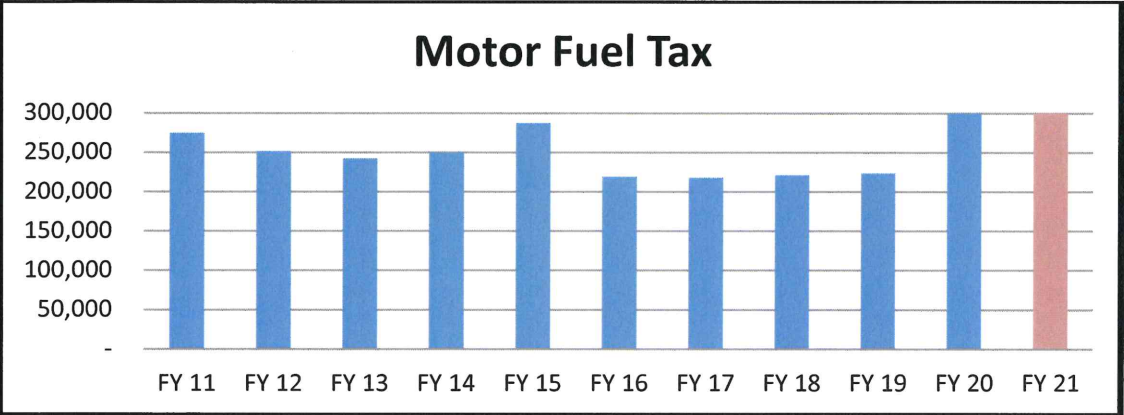
MFT Allotments – \$310,429 98%
(prior year \$217,343, 98%)

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 2021, the IML is projecting roughly even receipts. The projection of \$25.35 per capita for FY 2021 is about equal to the \$25.45 per capita for FY 2020.

In addition, the State of Illinois imposed a new Transportation Renewal Fund tax effective July 1, 2019. The tax to consumers is \$0.19/gallon; of this amount, about 15% is

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

The accompanying chart illustrates actual collections for the past ten years and the budgeted projections for the next year.



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

SPECIAL SERVICE AREA ONE BOND & INTEREST FUND
\$322,925

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
\$206,000

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 (\$200,000 in FY 2021) from the Water Operating Fund to pay for various water capital needs, plus interest income. The annual transfer is determined in part by the ability of the Water Operating Fund to set aside surplus funds for capital while maintaining a minimum 90-day operating reserve.

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

\$326,546

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

\$0

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 was budgeted to cover the architectural design work for the building's interior (Phase II) and a possible HVAC upgrade, although only about \$40,000 was transferred. Interior work will not occur until additional resources are available; grants have been applied for, however as of budget adoption no grants had been awarded, thus no revenues are budgeted.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

\$600,000

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 \$600,000 in sales taxes will be collected in FY 2021. 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 to replace a vacancy. 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.

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
PROPERTY TAXES						
01-00-310-101	PROPERTY TAX LEVY - SRA	74,420	75,368	72,750	(2.24)	(1,670)
01-00-310-102	PROPERTY TAX LEVY - ROAD & BRIDGE	111,259	113,359	116,146	4.39	4,887
PROPERTY TAXES		185,679	188,727	188,896	1.73	3,217
OTHER TAXES						
01-00-310-201	MUNICIPAL SALES TAX	4,000,000	4,537,461	3,500,000	(12.50)	(500,000)
01-00-310-202	ILLINOIS INCOME TAX	815,000	930,818	717,000	(12.02)	(98,000)
01-00-310-203	AMUSEMENT TAX	57,504	65,004	65,004	13.04	7,500
01-00-310-204	REPLACEMENT TAX	1,250	1,500	1,250		
01-00-310-205	UTILITY TAX	898,000	845,000	850,000	(5.35)	(48,000)
01-00-310-206	LOCAL GAS TAX		92,000	275,000		275,000
01-00-310-208	PLACES OF EATING TAX	500,000	525,000	400,000	(20.00)	(100,000)
01-00-310-209	WATER TAX	160,000	161,228	160,000		
01-00-310-210	WATER TAX - UNINCORPORATED	120	160	160	33.33	40
01-00-310-211	HOTEL/MOTEL TAX			216,000		216,000
01-00-310-212	SELF-STORAGE FACILITY TAX		11,532			
OTHER TAXES		6,431,874	7,169,703	6,184,414	(3.85)	(247,460)
LICENSES						
01-00-310-302	LIQUOR LICENSES	61,250	85,250	66,750	8.98	5,500
01-00-310-303	BUSINESS LICENSES	78,000	99,223	93,000	19.23	15,000
01-00-310-304	VIDEO GAMING LICENSES		12,500	10,000		10,000
01-00-310-305	VENDING MACHINE LICENSES	2,600	2,280	2,500	(3.85)	(100)
01-00-310-306	SCAVENGER LICENSES	7,000	7,000	7,000		
LICENSES		148,850	206,253	179,250	20.42	30,400
PERMITS						
01-00-310-401	BUILDING PERMITS	275,000	465,580	285,000	3.64	10,000
01-00-310-402	SIGN PERMITS	5,000	11,749	6,000	20.00	1,000
01-00-310-403	OTHER PERMITS	500	84	500		
01-00-310-404	COUNTY BMP FEE	2,000	2,371	500	(75.00)	(1,500)
01-00-310-405	SPECIAL HAULING PERMITS (OXCART)		2,200	3,000		3,000
PERMITS		282,500	481,984	295,000	4.42	12,500
FINES						
01-00-310-501	CIRCUIT COURT FINES	100,000	88,454	90,000	(10.00)	(10,000)
01-00-310-502	TRAFFIC FINES	25,000	39,000	25,000		
01-00-310-503	RED LIGHT FINES	600,000	692,226	565,000	(5.83)	(35,000)
01-00-310-504	DUI FINES		2,762	2,000		2,000
01-00-310-505	OVERWEIGHT TRUCK FINES		9,632	6,000		6,000
FINES		725,000	832,074	688,000	(5.10)	(37,000)
ADMINISTRATIVE REIMBURSEMENT						
01-00-310-601	ADMINISTRATIVE SUPPORT REIMB - WATER	575,667	575,667	562,288	(2.32)	(13,379)
ADMINISTRATIVE REIMBURSEMENT		575,667	575,667	562,288	(2.32)	(13,379)
CHARGES & FEES						
01-00-310-700	PLANNING APPLICATION FEES	10,000	10,025	10,000		
01-00-310-701	PUBLIC HEARING FEES	2,550	20,400	2,500	(1.96)	(50)
01-00-310-702	PLANNING REVIEW FEES	2,500		2,500		
01-00-310-704	ACCIDENT REPORT COPIES	2,000	3,006	2,000		
01-00-310-705	VIDEO GAMING TERMINAL INCOME	36,000	46,562	36,000		
01-00-310-706	COPIES-ORDINANCES & MAPS	50		50		
01-00-310-723	ELEVATOR INSPECTION FEES	5,000	22,225	12,000	140.00	7,000
01-00-310-724	BURGLAR ALARM FEES	10,000	10,000	10,000		
CHARGES & FEES		68,100	112,218	75,050	10.21	6,950
PARK & RECREATION CHARGES						
01-00-310-813	PARK & REC CONTRIBUTION	2,500	3,800	3,000	20.00	500
01-00-310-814	PARK PERMIT FEES	3,000	632	3,000		
01-00-310-815	SUMMER RECREATION FEES	8,750	2,400	9,230	5.49	480
01-00-310-817	SPECIAL EVENTS	3,600	1,700	5,450	51.39	1,850
01-00-310-818	FALL RECREATION FEES	200			(100.00)	(200)
01-00-310-819	BURR RIDGE/WILLOWBROOK BASEBALL REIMB	6,500	6,073	6,500		
01-00-310-820	HOLIDAY CONTRIBUTION	4,000	2,700	2,500	(37.50)	(1,500)

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
01-00-310-823	SPRING RECREATION FEES	200		200		
	PARK & RECREATION CHARGES	28,750	17,305	29,880	3.93	1,130
OTHER REVENUE						
01-00-310-901	REIMBURSEMENTS - IRMA		13,085			
01-00-310-909	SALE - FIXED ASSETS	7,500	8,000	7,500		
01-00-310-910	REIMBURSEMENTS - TREE PLANTING	500	900	500		
01-00-310-911	REIMBURSEMENTS - RED LIGHT ENERGY	1,320	1,457	1,440	9.09	120
01-00-310-912	REIMBURSEMENTS - BRUSH PICK-UP	11,600	11,064	10,800	(6.90)	(800)
01-00-310-913	OTHER RECEIPTS	20,000	13,102		(100.00)	(20,000)
01-00-310-915	REIMBURSEMENTS - POLICE SPECIAL DETAILS	4,000	7,651	5,000	25.00	1,000
01-00-310-916	DONATIONS		1,000			
01-00-310-917	REIMBURSEMENTS - PUBLIC WORKS OTHER		23,600	23,600		23,600
01-00-310-921	OTHER GRANTS		4,000			
01-00-310-922	FEDERAL/STATE GRANTS	72,788	4,946		(100.00)	(72,788)
01-00-310-925	NICOR GAS ANNUAL PAYMENT	14,000	15,301	14,000		
01-00-310-926	CABLE FRANCHISE FEES	216,000	204,000	204,000	(5.56)	(12,000)
01-00-310-928	DRUG FORFEITURES - STATE	5,000		500	(90.00)	(4,500)
01-00-310-929	DRUG FORFEITURES - FEDERAL	6,000		500	(91.67)	(5,500)
	OTHER REVENUE	358,708	308,106	267,840	(25.33)	(90,868)
NON-OPERATING REVENUE						
01-00-320-108	INTEREST INCOME	24,000	84,583	48,000	100.00	24,000
	NON-OPERATING REVENUE	24,000	84,583	48,000	100.00	24,000
TRANSFERS IN						
01-00-330-103	TRANSFER FROM HOTEL/MOTEL TAX			715,941		715,941
	TRANSFERS IN			715,941		715,941
Totals for dept 00 - NON-DEPARTMENTAL						
		8,829,128	9,976,620	9,234,559	4.59	405,431
TOTAL ESTIMATED REVENUES						
		8,829,128	9,976,620	9,234,559	4.59	405,431

**BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21**

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
FUND 02-WATER FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
CHARGES & FEES						
02-00-310-712	WATER USAGE	3,200,000	3,224,554	3,200,000		
02-00-310-713	WATER PENALTIES	5,000	11,500	8,000	60.00	3,000
02-00-310-718	SHUTOFF/NSF FEE	2,500	8,000	5,000	100.00	2,500
	CHARGES & FEES	3,207,500	3,244,054	3,213,000	0.17	5,500
OTHER REVENUE						
02-00-310-714	WATER METER SALES	3,000	7,226	5,000	66.67	2,000
02-00-310-716	WATER METER READING FEES	5,000	6,033	5,000		
02-00-310-717	CONSTRUCTION USAGE	1,000	1,835	1,000		
	OTHER REVENUE	9,000	15,094	11,000	22.22	2,000
NON-OPERATING REVENUE						
02-00-320-108	INTEREST INCOME	12,000	19,131	18,000	50.00	6,000
02-00-320-713	WATER CONNECTION FEES	3,000	6,000	3,000		
	NON-OPERATING REVENUE	15,000	25,131	21,000	40.00	6,000
Totals for dept 00 - NON-DEPARTMENTAL		3,231,500	3,284,279	3,245,000	0.42	13,500
TOTAL ESTIMATED REVENUES		3,231,500	3,284,279	3,245,000	0.42	13,500

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Fund 03 - HOTEL/MOTEL TAX FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
03-00-320-108	INTEREST INCOME	6,000	10,500		(100.00)	(6,000)
	NON-OPERATING REVENUE	6,000	10,500		(100.00)	(6,000)
OTHER TAXES						
03-00-310-205	HOTEL/MOTEL TAX	248,000	240,000		(100.00)	(248,000)
	OTHER TAXES	248,000	240,000		(100.00)	(248,000)
Totals for dept 00 - NON-DEPARTMENTAL		254,000	250,500		(100.00)	(254,000)
TOTAL ESTIMATED REVENUES		254,000	250,500		(100.00)	(254,000)

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Fund 04 - MOTOR FUEL TAX FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
04-00-320-108	INTEREST INCOME	4,500	8,117	6,000	33.33	1,500
	NON-OPERATING REVENUE	4,500	8,117	6,000	33.33	1,500
OTHER TAXES						
04-00-310-216	MFT RECEIPTS	217,343	294,656	310,429	42.83	93,086
	OTHER TAXES	217,343	294,656	310,429	42.83	93,086
Totals for dept 00 - NON-DEPARTMENTAL		221,843	302,773	316,429	42.64	94,586
TOTAL ESTIMATED REVENUES		221,843	302,773	316,429	42.64	94,586

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 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	500	1,300	1,000	100.00	500
	NON-OPERATING REVENUE	500	1,300	1,000	100.00	500
PROPERTY TAXES						
06-00-310-101	PROPERTY TAX RECEIPTS	322,465	325,818	321,925	(0.17)	(540)
	PROPERTY TAXES	322,465	325,818	321,925	(0.17)	(540)
Totals for dept 00 - NON-DEPARTMENTAL		322,965	327,118	322,925	(0.01)	(40)
TOTAL ESTIMATED REVENUES		322,965	327,118	322,925	(0.01)	(40)

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
09-00-320-108	INTEREST INCOME	6,000	9,629	6,000		
	NON-OPERATING REVENUE	6,000	9,629	6,000		
TRANSFERS IN						
09-00-330-102	TRANSFER FROM WATER	400,000	400,000	200,000	(50.00)	(200,000)
	TRANSFERS IN	400,000	400,000	200,000	(50.00)	(200,000)
Totals for dept 00 - NON-DEPARTMENTAL						
		406,000	409,629	206,000	(49.26)	(200,000)
TOTAL ESTIMATED REVENUES						
		406,000	409,629	206,000	(49.26)	(200,000)

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Fund 10 - CAPITAL PROJECT FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
NON-OPERATING REVENUE						
10-00-320-108	INTEREST INCOME		13			
	NON-OPERATING REVENUE		13			
Totals for dept 00 - NON-DEPARTMENTAL			13			
TOTAL ESTIMATED REVENUES			13			

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Fund 11 - DEBT SERVICE FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
TRANSFERS IN						
11-00-330-101	TRANSFER FROM GENERAL FUND	278,873	278,873	279,851	0.35	978
11-00-330-102	TRANSFER FROM WATER	47,471	47,471	46,695	(1.63)	(776)
TRANSFERS IN		326,344	326,344	326,546	0.06	202
Totals for dept 00 - NON-DEPARTMENTAL		326,344	326,344	326,546	0.06	202
TOTAL ESTIMATED REVENUES		326,344	326,344	326,546	0.06	202

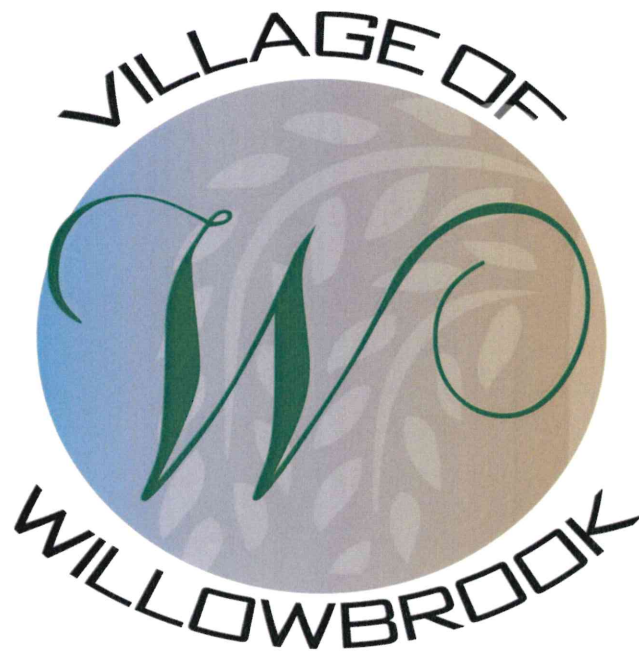
BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION FUND						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
TRANSFERS IN						
14-00-330-101	TRANSFER FROM GENERAL FUND	120,000	39,770		(100.00)	(120,000)
	TRANSFERS IN	120,000	39,770		(100.00)	(120,000)
Totals for dept 00 - NON-DEPARTMENTAL		120,000	39,770		(100.00)	(120,000)
TOTAL ESTIMATED REVENUES		120,000	39,770		(100.00)	(120,000)

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRICT TAX						
ESTIMATED REVENUES						
Dept 00 - NON-DEPARTMENTAL						
OTHER TAXES						
15-00-310-201	BUSINESS DISTRICT SALES TAX TOWN CENTI	485,000	662,961	600,000	23.71	115,000
	OTHER TAXES	485,000	662,961	600,000	23.71	115,000
Totals for dept 00 - NON-DEPARTMENTAL		485,000	662,961	600,000	23.71	115,000
TOTAL ESTIMATED REVENUES		485,000	662,961	600,000	23.71	115,000

EXPENDITURE SUMMARY



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

Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Estimated Actual	FY 20-21 Proposed Budget	FY 21-22 Forecast	FY 22-23 Forecast	FY 23-24 Forecast	FY 24-25 Forecast
General Corporate Fund	\$ 8,164,793	\$ 8,491,553	\$10,393,359	\$ 9,318,815	\$10,551,416	\$10,179,932	\$ 9,648,377	\$ 9,745,004	\$10,033,960	\$10,345,716	\$10,677,438
Water Fund	3,061,679	3,263,737	3,420,731	3,707,012	3,618,166	3,597,714	3,389,757	3,233,736	3,315,011	3,398,075	3,484,702
Hotel/Motel Tax Fund	82,749	173,273	118,212	90,621	111,410	51,214	715,941	-	-	-	-
Motor Fuel Tax Fund	184,855	418,649	170,236	183,485	265,448	147,591	325,000	275,000	275,000	275,000	275,000
SSA Bond & Interest Fund	322,315	319,485	321,225	322,225	322,465	322,465	321,925	320,585	323,425	320,100	320,910
Water Capital Improvements Fund	411,611	14,170	523,220	16,852	61,000	60,000	136,380	50,000	50,000	50,000	50,000
Capital Projects Fund	-	85,500	-	-	-	-	-	-	-	-	-
Debt Service Fund	211,497	326,375	325,136	325,528	326,344	326,344	326,546	326,657	322,709	322,720	325,361
Land Acquisition, Facility Expansion & Renovation Fund	228,741	3,019,254 (1)	774,811 (1)	376,624	120,000	39,770	-	-	-	-	-
Rt. 83/Plainfield Road Business District Tax Fund	-	37,717	13,208	24,447	286,500	58,524	262,656	260,000	260,000	260,000	260,000
Total Expenditures	\$ 12,668,240	\$16,149,713	\$16,060,138	\$14,365,609	\$15,662,749	\$14,783,554	\$15,126,582	\$14,210,982	\$14,580,106	\$14,971,611	\$15,393,412

Difference from Budget 19-20 to Proposed Budget 20-21: -3.42% \$ (536,167)

Difference from Budget 19-20 to Estimated Actual 19-20: -5.61% \$ (879,195)

Difference from Estimated Actual 19-20 to Proposed Budget 20-21: 2.32% \$ 343,028

(1) 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 2020-21 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, Building and Zoning and Hotel/Motel.

Department	FY 19-20 Budget	FY 20-21 Budget	% Change	\$ Change
Village Board & Clerk	\$ 90,188	\$ 76,614	-15.05%	\$ (13,574)
Board of Police Commissioners	37,920	31,898	-15.88%	(6,022)
Administration	1,692,615	1,244,051	-26.50%	(448,564)
Planning & Econ. Development	180,089	181,824	0.96%	1,735
Parks & Recreation	442,033	370,336	-16.22%	(71,697)
Finance	436,805	353,128	-19.16%	(83,677)
Police	5,478,699	5,443,609	-0.64%	(35,090)
Public Works	1,401,542	1,233,202	-12.01%	(168,340)
Building & Zoning	392,652	427,864	8.97%	35,212
Hotel/Motel	n/a	6,000	n/a	6,000
Fund Transfers	398,873	279,851	-29.84%	(119,022)
Total All Departments	<u>\$ 10,551,416</u>	<u>\$ 9,648,377</u>		<u>\$ (903,039)</u>

Village Board & Clerk – \$76,614

The Village Board & Clerk budget realized a 15.0% decrease. Highlights include:

- Includes salaries and benefits for the Mayor, Clerk, and Liquor Control Commissioner and a stipend of \$200/meeting for trustees.
- Funding for office supplies and local conferences.
- Funding for public relations.

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

Board of Police Commissioners – \$31,898

The Board of Police Commissioner's budget includes a 15.9% decrease. The list of eligible candidates to be police officers has expired, and \$20,500 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 – \$1,244,051

Exclusive of transfers, the Administration Department budget realized a 26.5% decrease, due to:

- The environmental crisis caused by a local business, Sterigenics, caused the Village to budget \$300,000 in crisis management fees in the prior year to conduct ambient air testing, for public relations, for legal fees incurred, and other related costs. This year, the budgeted cost is only \$25,000 for some residual effects.
- EDP Equipment, which was \$27,683 last year to replace the Village file server, wireless access points and related equipment is down to \$1,000 for FY 2020-21. Village wide computers were initially planned, but due to a cyber-attack that occurred in March 2020, this equipment had to be purchased early and was charged to the FY 2019-20.
- Building improvements were budgeted at \$460,507 in the prior year 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. Due to spending restraints, only the pylon wall repair was done. The permeable paving parking lot plan was rejected in favor of a lower cost asphalt lot, which is budgeted for FY 2020-21 (\$60,000). The entrance signs and HVAC were deferred.
- These savings were partially offset by a planned \$70,000 increase in legal fees and salaries for management staff. The salary for the new Village Administrator was previously split between Administration, Public Works and Water and is now charged 100% to Administration. Also, the new Assistant Village Administrator's salary is about \$38,000 higher than the predecessor, due to experience.

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 \$279,851 in FY 2021. The prior year additional \$120,000 transfer to the Land Acquisition, Facility Expansion and Renovation Fund budgeted to cover architectural fees for the interior renovation on the future Community Resource Center (CRC) is non-recurring. This caused the 29.8% decrease in transfers.

See the Administration Department section for line item detail.

Planning and Economic Development – \$181,824

The Planning budget realized a small 0.96% increase; the outsourced planner's fees budgeted for new and ongoing developments in the Village was increased \$45,000 as new redevelopment projects emerged such as the former Willowbrook Bowl site and future text amendments including adult-use cannabis, sign ordinances, and outdoor retail uses.

See the Planning and Economic Development Department section for line item detail.

Parks and Recreation – \$370,336

The Parks and Recreation Department budget realized a 16.2% decrease compared to the prior budget. Within personnel, a part time clerical position planned for the new CRC was eliminated until that building is completed. Landscape maintenance was consolidated into contracted maintenance causing a net increase of \$20,000. The most 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, about \$79,600 of that amount was cut from the FY 2020-21 budget.

See the Parks and Recreation section for line item detail.

Finance Department – \$353,128

A decrease of 19.2%, or about \$84,000, is expected compared to the prior budget. The contributing factors are reductions in personnel costs and information technology. First, the former financial analyst retired in June 2019 and was replaced at a lower salary, which is now fully realized in the FY 2020-21 budget; also, the new employee did not accept the Village's insurance which accounted for a drop in insurance expense of about \$18,500. Secondly, the Village-wide information technology costs used to be charged 100% to Finance; beginning in FY 2020-21, the costs are being allocated across the departments to which they relate to accurately depict the true utilization (decrease of about \$50,000). The remainder of the decrease is due to cuts made to supplies, training, and equipment.

See the Finance Department section for line item detail.

Police Department – \$5,443,609

The Police Department budget realized a slight 0.64% decrease compared to the prior budget. Highlights are as follows:

- The salary budget for sworn officers has been increased by 6.5% or \$139,233, due to step increases to officers as per their union contract. The contract expired April 30, 2019 and was still not settled by year end; however, a general wage increase was also budgeted for sworn officers based on an initial offer made by the Village during negotiations.
- The overtime budget for sworn officers was increased by \$51,000, or 17.9%.
- The police pension contribution increased to \$1,074,713, an increase of 8.9% or \$87,855.
- Consulting fees were newly budgeted at \$22,875 to 1) hire a grant consultant to apply for police grants and 2) allocate the police department share of information technology consulting.
- Building maintenance increased by \$37,747 to properly account for the maintenance costs of the police department building (previously charged to Administration).
- The increases above were offset by significant capital decreases as follows: \$33,846 budgeted in the prior year for body cameras did not occur and has been deferred; \$112,900 budgeted in the prior year for a possible HVAC upgrade on the police station did not occur and has been eliminated; \$167,773 was budgeted in the prior year for replacement of three squad cars – the cars were purchased, however no replacement cars have been budgeted in FY 2020-21.

See the Police Department section for line item detail.

Public Works – \$1,233,202

The Public Works Department budget realized a 12.0% decrease compared to the prior budget. Highlights are as follows:

- Budgeted salaries decreased by \$87,522, along with decreases to benefit costs, as the prior Village Administrator's salary was previously 25% allocated here (now 100% charged to Administration).
- Within vehicles, two Ford F350 trucks were purchased last year at a cost of \$112,392, split 50/50 with the Water Fund. No vehicles are budgeted for FY 2020-21.
- \$66,667 was allocated for new Village entrance signs in the prior year; this project was not done and is not re-budgeted in FY 2020-21.
- Street improvements were budgeted at \$55,000 in the prior year 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. This project is not re-budgeted. Also, \$25,000 of engineering fees was moved to the Motor Fuel Tax Fund.
- These cost savings were partially offset by the following increases: \$10,000 increase to the snow removal contract; \$65,000 added to the tree maintenance budget; \$42,500 added to stormwater maintenance for a special remediation project

on Clarendon Hills Road; and \$15,000 added to brush pickup to add an extra emergency brush pickup for residents.

See the Public Works section for line item detail.

Building & Zoning – \$427,864

The Building & Zoning Department budget realized a 9.0% increase. This department has two full time employees, a Building Official and Building and Zoning Secretary; the secretary also splits her time with the Planning Department. As such, most of the inspection work is outsourced to consultants. The line item for building code plan review, which is performed by an outside consultant, was increased by \$50,000 to \$140,000 due to anticipated increased permit activity.

See the Building & Zoning section for line item detail.

Hotel/Motel – \$6,000

This activity was previously accounted for in the Hotel/Motel Tax Fund. With the closure of that fund, future activity related to tourism promotion will now be budgeted within this new department of the General Fund beginning FY 2020-21.

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

General Fund Balance

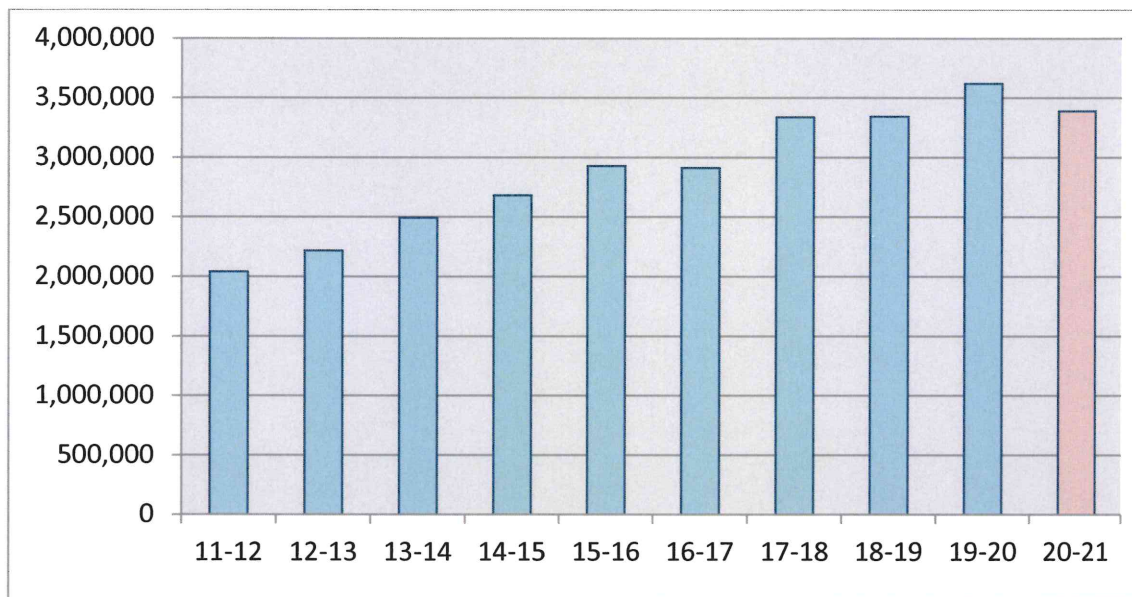
The General Fund's fund balance is estimated to be \$5,232,413 on April 30, 2020 and \$4,818,595 on April 30, 2021. As noted throughout the budget document, the Village's targeted fund balance reserve is 120 days of operating expenses. The projected number of days of operating expenditures of fund balance on April 30, 2020 is 206 days, and on April 30, 2021 is 190 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 \$3,389,757 is a 6.3% decrease 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

through FY 2019-20. For FY 2020-21, the transfer was dropped to \$200,000 to still fund future capital improvements without depleting the Water Fund below minimum reserve requirements, as there are sufficient reserves to achieve this without implementing a rate increase. The annual transfer is not budgeted at a fixed future amount annually, but rather reviewed annually and 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.

In preparation for the Village's three water towers re-painting, the Village was 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. This dropped to \$200,000 in FY 2020-21.

FY 2020-21 also experienced a decrease due to the prior Village Administrator's salary that was previously 25% allocated here (now allocated 100% to Administration). Also, no new vehicles are budgeted in FY 2020-21 (decrease of \$56,196). These savings were offset by an increase in technology costs as \$35,364 is budgeted for upgrades to the Village's Automated Meter Reading system and an additional \$50,000 for distribution system replacement.

Debt repayment totals \$121,647, of which \$67,199 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 and \$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. Because of these existing obligations, that money will not be available for other operating costs or to increase the annual capital transfer to the Water Capital Improvements Fund until 2036 – 2038 when the obligations are paid off.

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 \$1,534,043 on April 30, 2020 and \$1,389,286 on April 30, 2021.

See the Water Fund section for line item detail.

Hotel/Motel Tax Fund

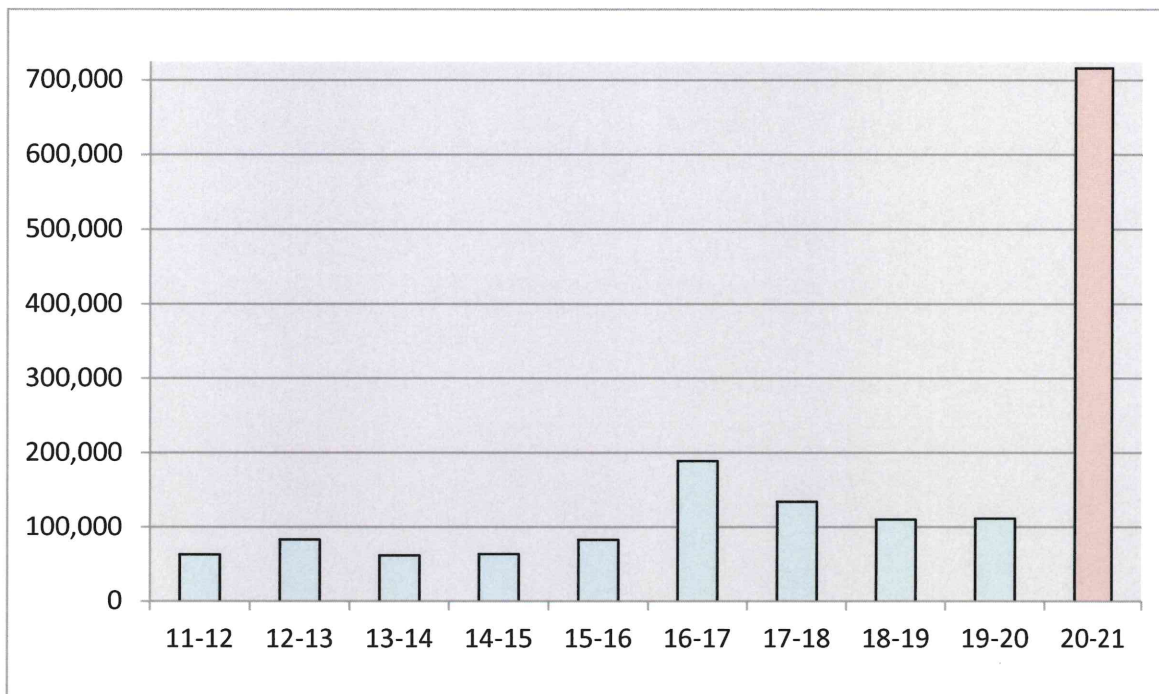
The Hotel/Motel Tax Fund was created to account for local hotel/motel tax receipts restricted for promoting tourism and conventions in the Village. The purpose of the fund was to establish awareness as to the benefits of using the Village's hotels, motels, and restaurants through the promotion of various 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.

Advertising has been the main expenditure of this fund. 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.

In April 2019, the Village received Home Rule status, and the previously restricted hotel/motel tax revenue can now be used for any purpose. Also, during FY 2019-20 one of the Village's four hotels was sold, another was listed for sale, and a third had yet to reopen due to a multi-year renovation project. As a result of these events, the Village decided to close out the Hotel/Motel Tax Fund with a transfer of the fund's accumulated fund balance to the General Fund, budgeted in FY 2020-21. The expenditures that were formerly in this fund have been moved to the new Hotel/Motel Department in the General Fund.

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

Hotel/Motel Tax Fund Expenditure History

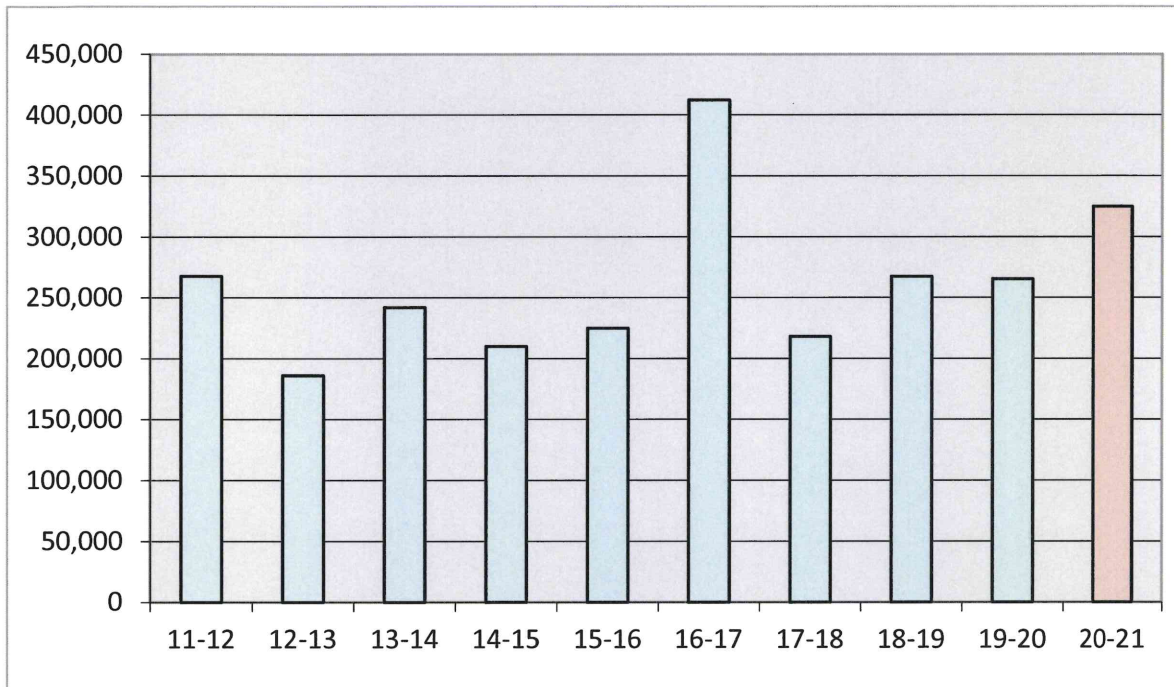


See the Hotel/Motel Fund section for line item detail.

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 2020-21 amount is approximately \$325,000. 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 \$478,291 on April 30, 2021.

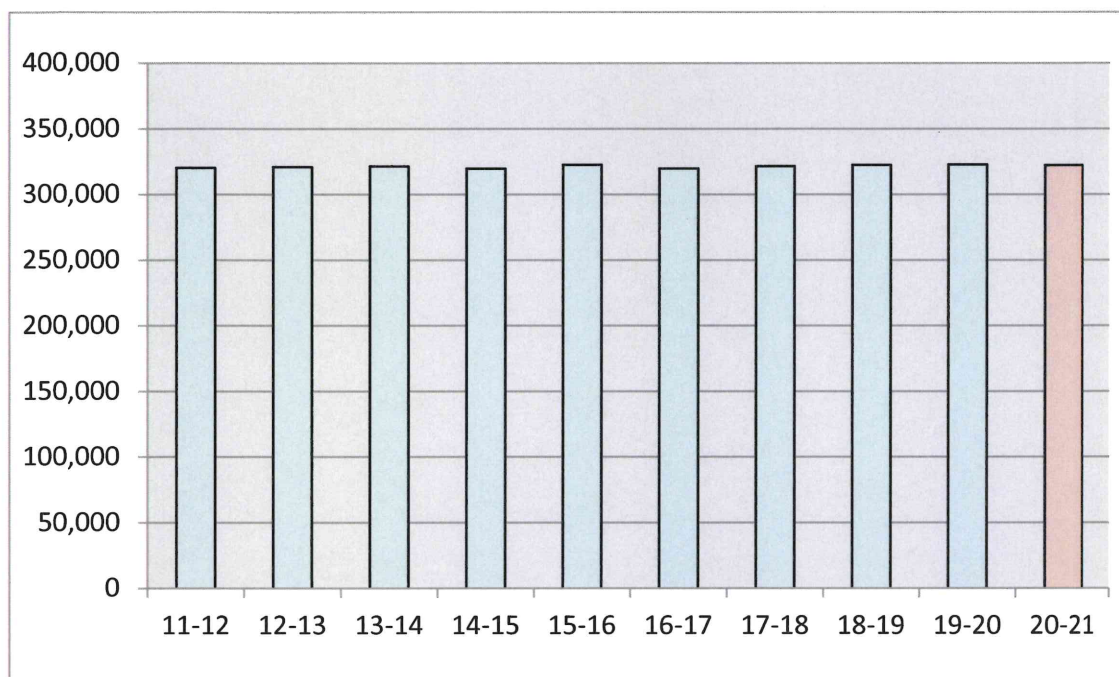
See the Motor Fuel Tax Fund section for line item detail.

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 \$321,925 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

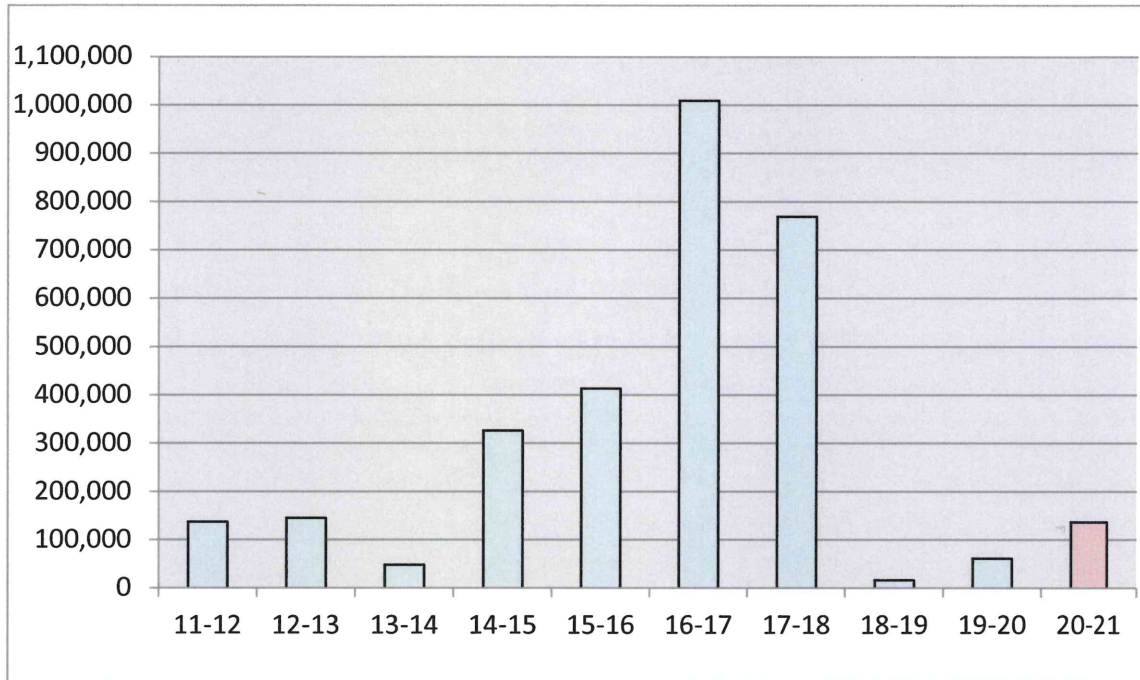
During FY 2006-07, the Water Capital Improvements Fund was created. The fund was established to account for the 40-cent rate reduction the Village received on each thousand gallons of water purchased from the DuPage Water Commission. Effective May 1, 2009, the rate reduction program was eliminated.

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 \$136,000 budgeted in FY 2020-21 for fire hydrant sandblasting and painting, a GIS leak survey and mixer for the standpipe.

Water Capital Improvements Fund Expense History

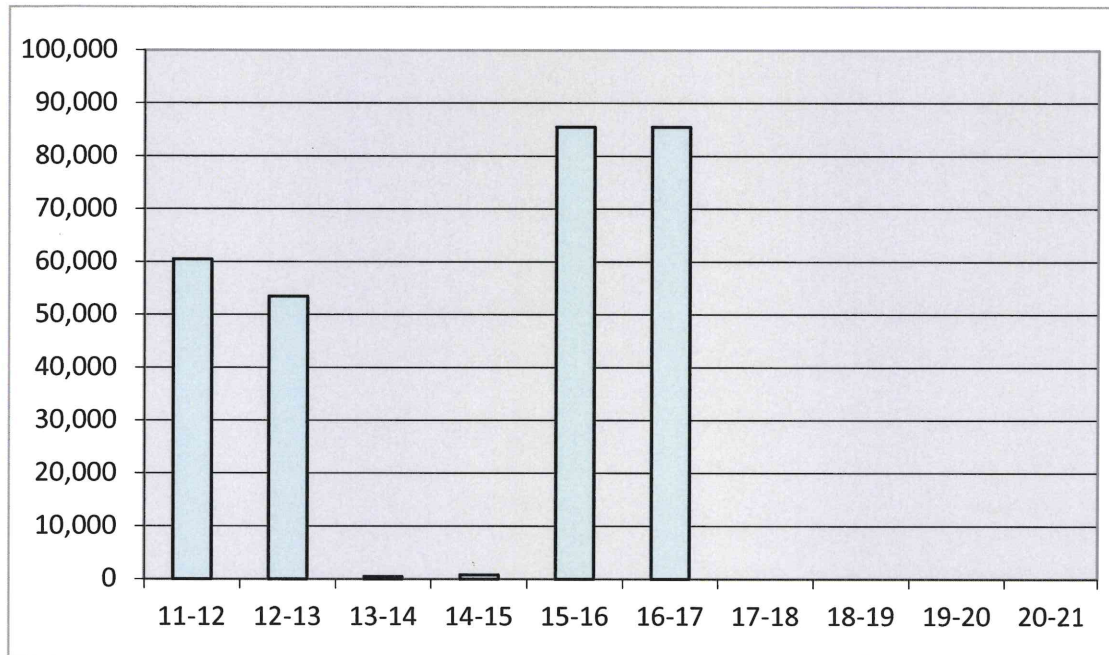


See the Water Capital Improvements Fund section for line item detail.

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.

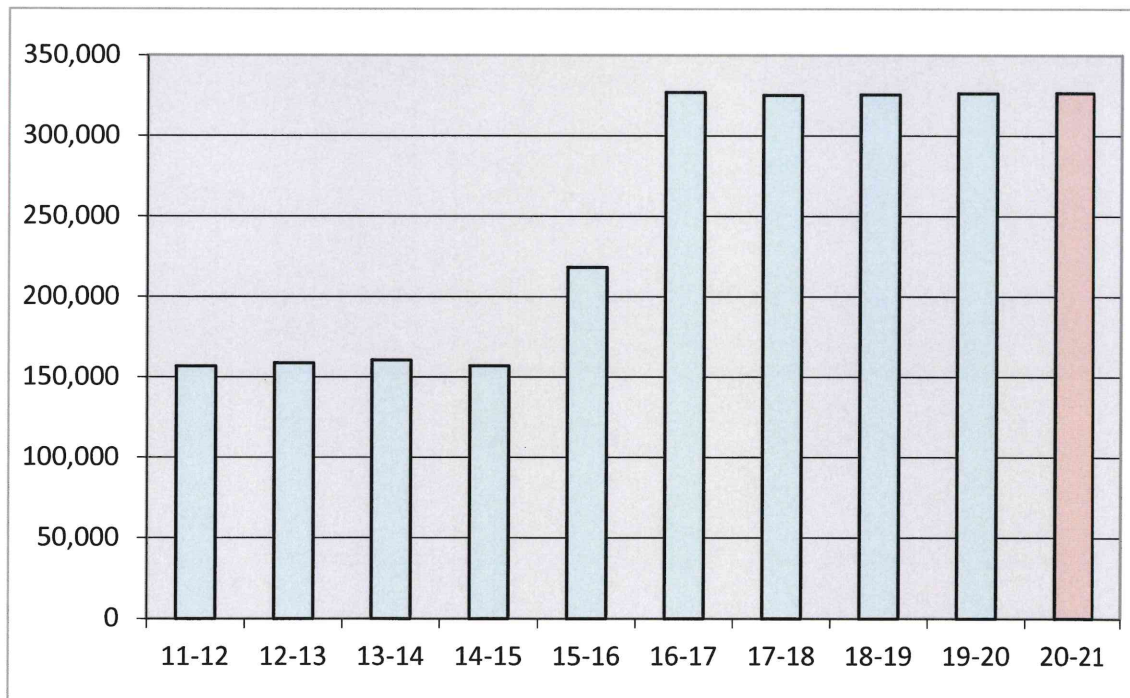
Capital Projects Fund Expenditure History



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



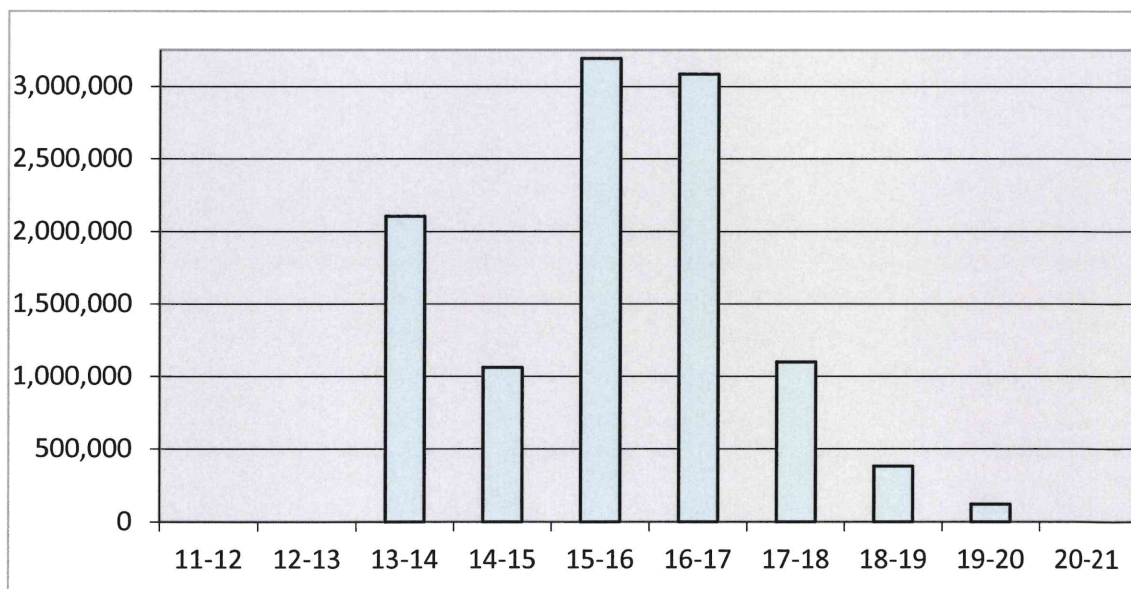
Land Acquisition, Facility Expansion and Renovation Fund

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.

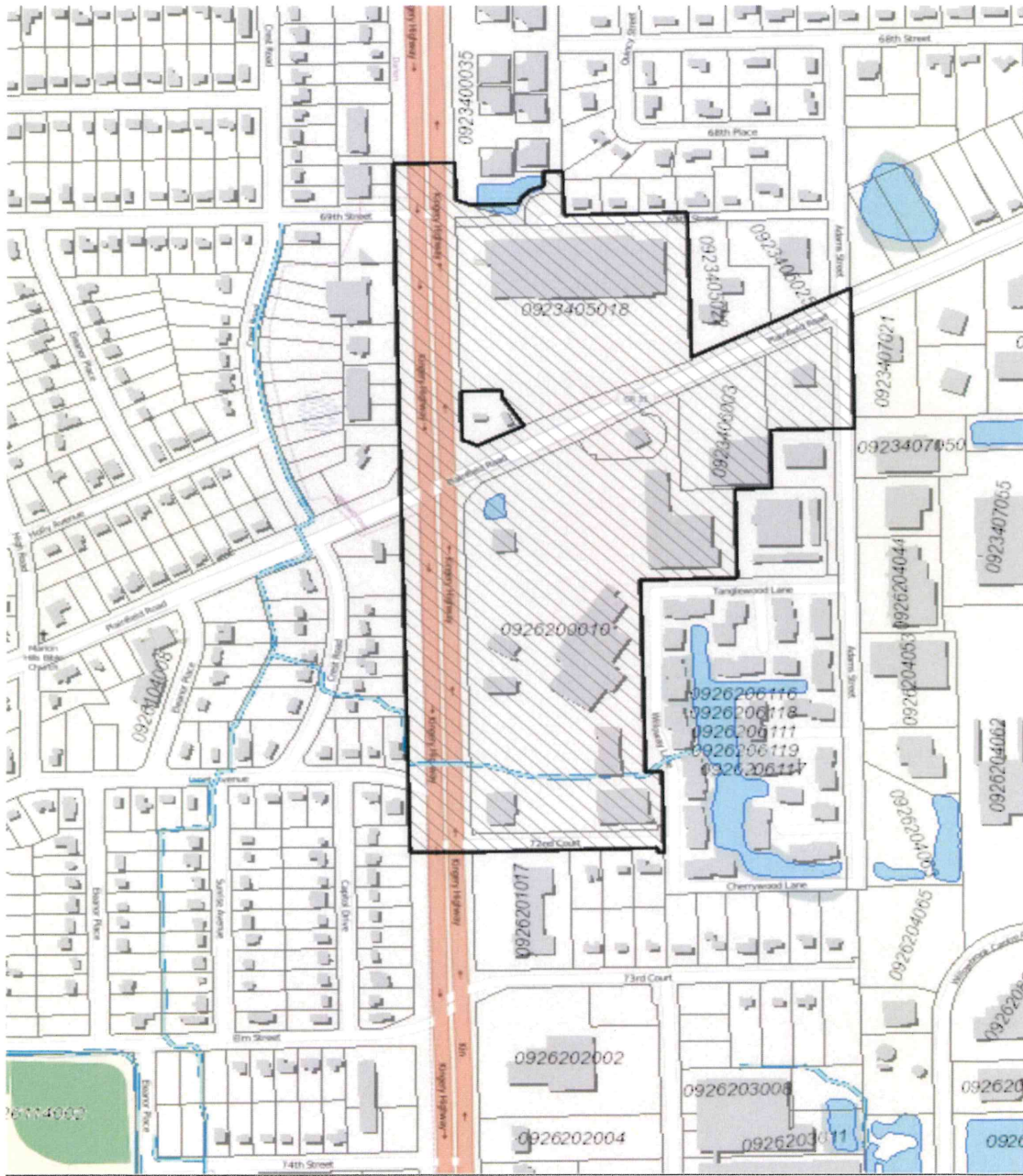
The third phase of the master facilities plan centers around the second building purchased during FY 2013-14, at 825 Midway Drive; this third building on the new municipal campus will be used as a Community Resource Center to host the Village's various park and recreation programs, Village board meetings 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 2020-21, nothing is budgeted, and the project has been put on hold until a funding source has been secured.

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.



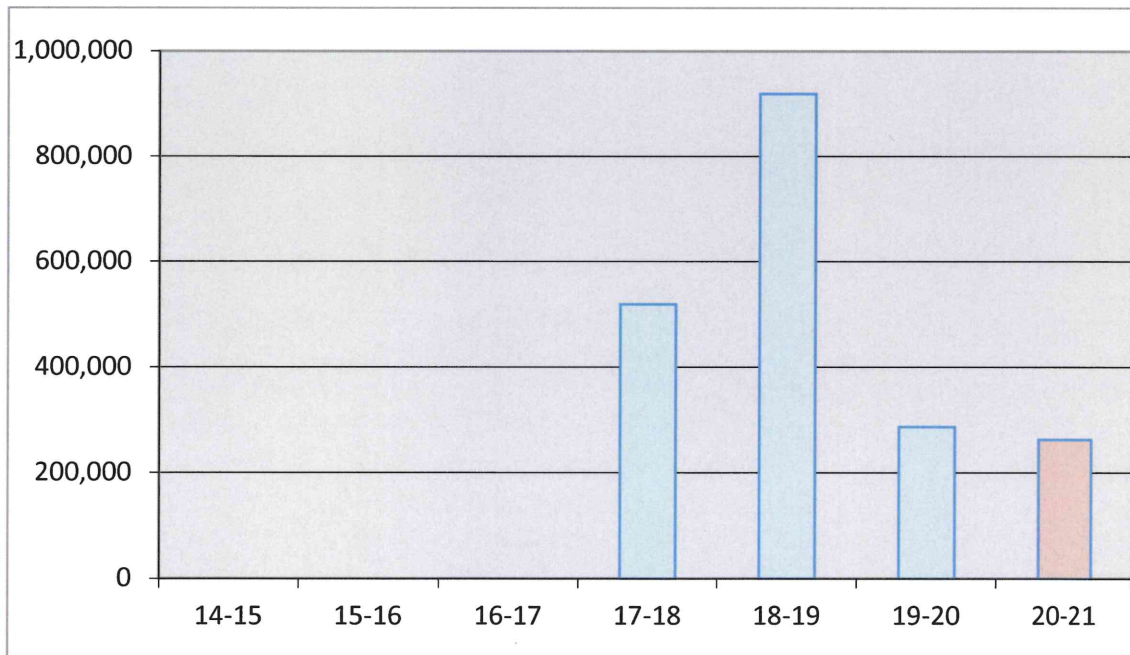
Village of Willowbrook

Route 83/Plainfield Road Business District

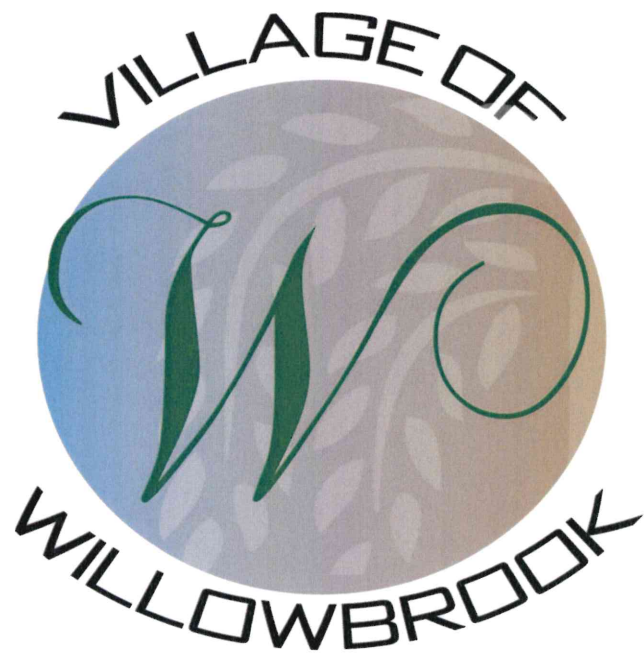
The section south of Plainfield Road is home to the Village's *Willowbrook Town Center* development; the shopping center was fully occupied until the bankruptcy of Sports Authority, which was the center's largest tenant. Redevelopment into two units of the space formerly occupied by Sports Authority 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. About \$250,000 is budgeted for reimbursement of developer improvements and an additional \$13,141 in legal fees, consultant fees and other administrative expenditures is also budgeted.

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

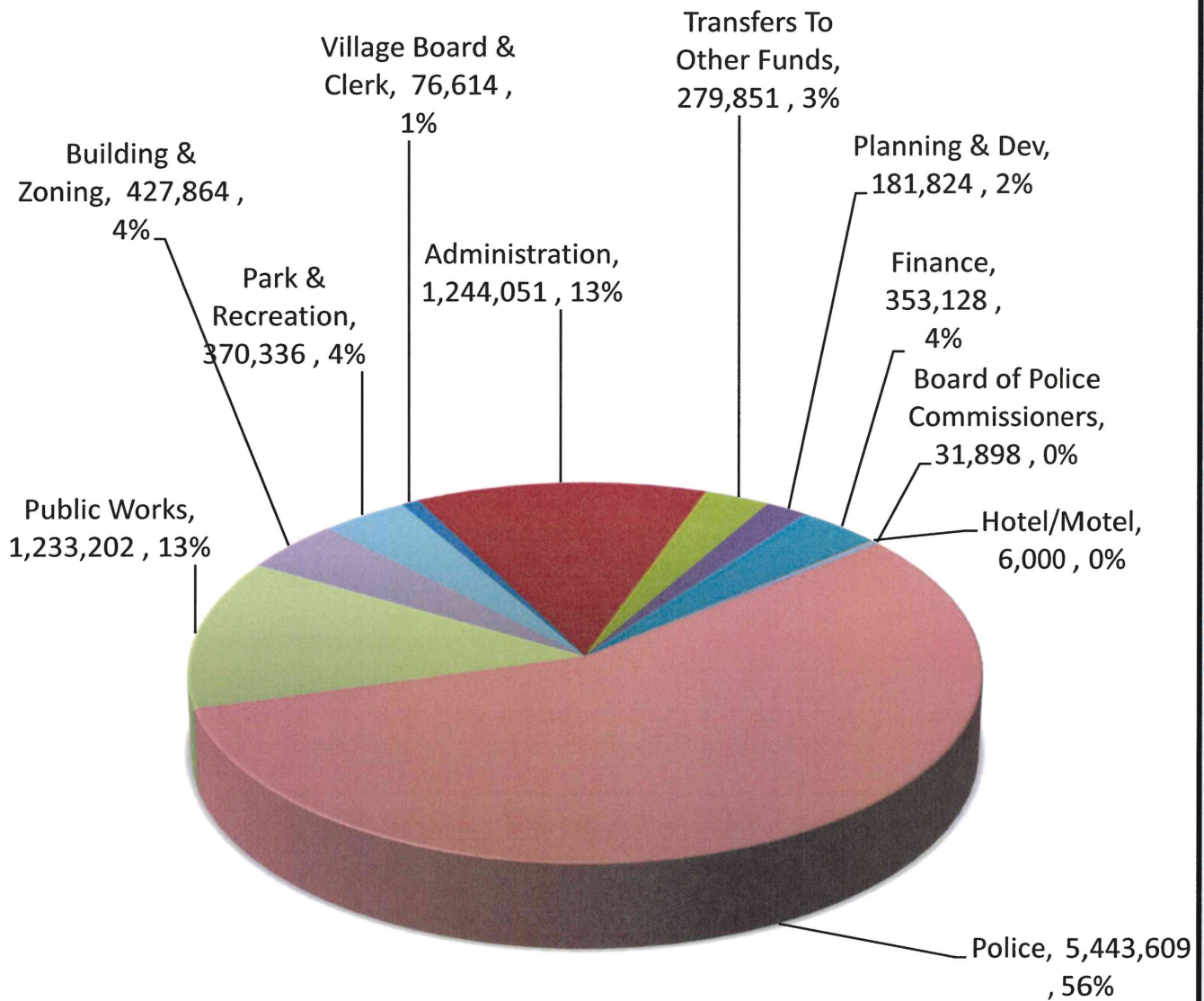


GENERAL FUND



FY 2020-21 General Fund Expenditures Summary

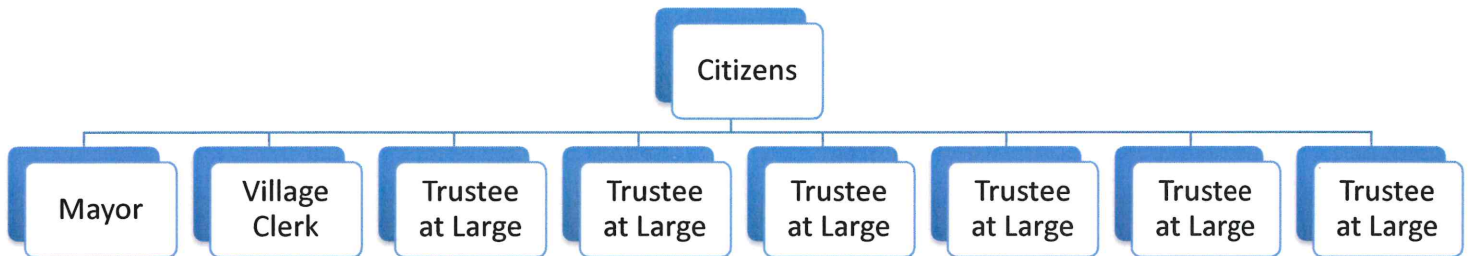
\$9,648,377



GENERAL FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 5,048,506	\$ 5,194,551	\$ 5,255,725	\$ 5,232,413	\$ 4,818,595	\$ 4,595,346	\$ 4,191,530	\$ 3,578,006
Revenues	9,526,034	8,829,128	9,976,620	8,518,618	9,521,755	9,630,144	9,732,192	9,835,560
Transfer In (From Hotel/Motel Tax Fund)	-	-	-	715,941	-	-	-	-
Total Revenues/Transfers In	9,526,034	8,829,128	9,976,620	9,234,559	9,521,755	9,630,144	9,732,192	9,835,560
% change				4.59%	3.11%	1.14%	1.06%	1.06%
Operating Expenses	8,674,705	9,303,700	9,270,783	9,254,194	9,421,453	9,714,272	10,024,240	10,352,721
Capital Expenses	-	848,843	410,506	114,332	42,812	43,751	44,719	45,715
Transfers Out	644,110	398,873	318,643	279,851	280,739	275,937	276,757	279,002
Total Expenses/Transfers Out	9,318,815	10,551,416	9,999,932	9,648,377	9,745,004	10,033,960	10,345,716	10,677,438
% change				-8.56%	1.00%	2.97%	3.11%	3.21%
Net Surplus (Deficit)	207,219	(1,722,288)	(23,312)	(413,818)	(223,249)	(403,816)	(613,524)	(841,878)
Ending Fund Balance	5,255,725	3,472,263	5,232,413	4,818,595	\$ 4,595,346	\$ 4,191,530	\$ 3,578,006	\$ 2,736,128
Daily Operating Cost	\$ 23,766	\$ 25,490	\$ 25,399	\$ 25,354	\$ 25,812	\$ 26,614	\$ 27,464	\$ 28,364
# Days Fund Balance Reserve	221	136	206	190	178	157	130	96
# Days Reserve Objective	120	120	120	120	120	120	120	120
Prior Year Adopted Budget Reserve Days			136	139	121	97	66	30

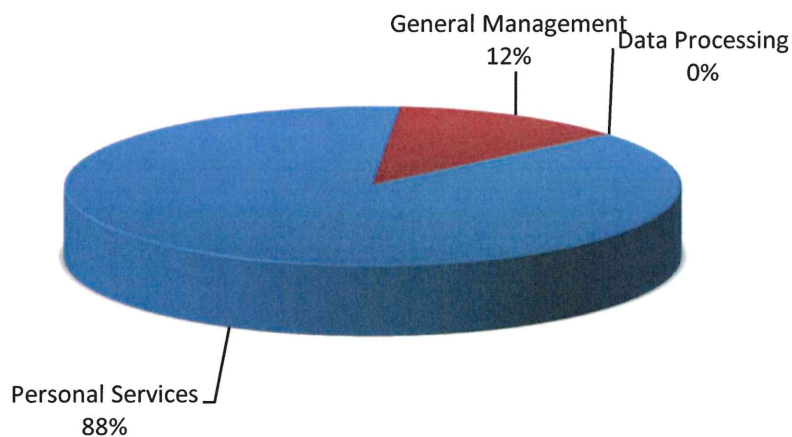
Village of Willowbrook Village Board & Clerk Organization Chart



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 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 60,670	\$ 69,281	\$ 66,648
410	General Management	9,017	14,407	9,466
417	Data Processing	-	6,000	-
420	Community Relations	500	500	500
430	Contingencies	-	-	-
	Total	<u>\$ 70,187</u>	<u>\$ 90,188</u>	<u>\$ 76,614</u>
Percent Difference			28.50%	-15.05%

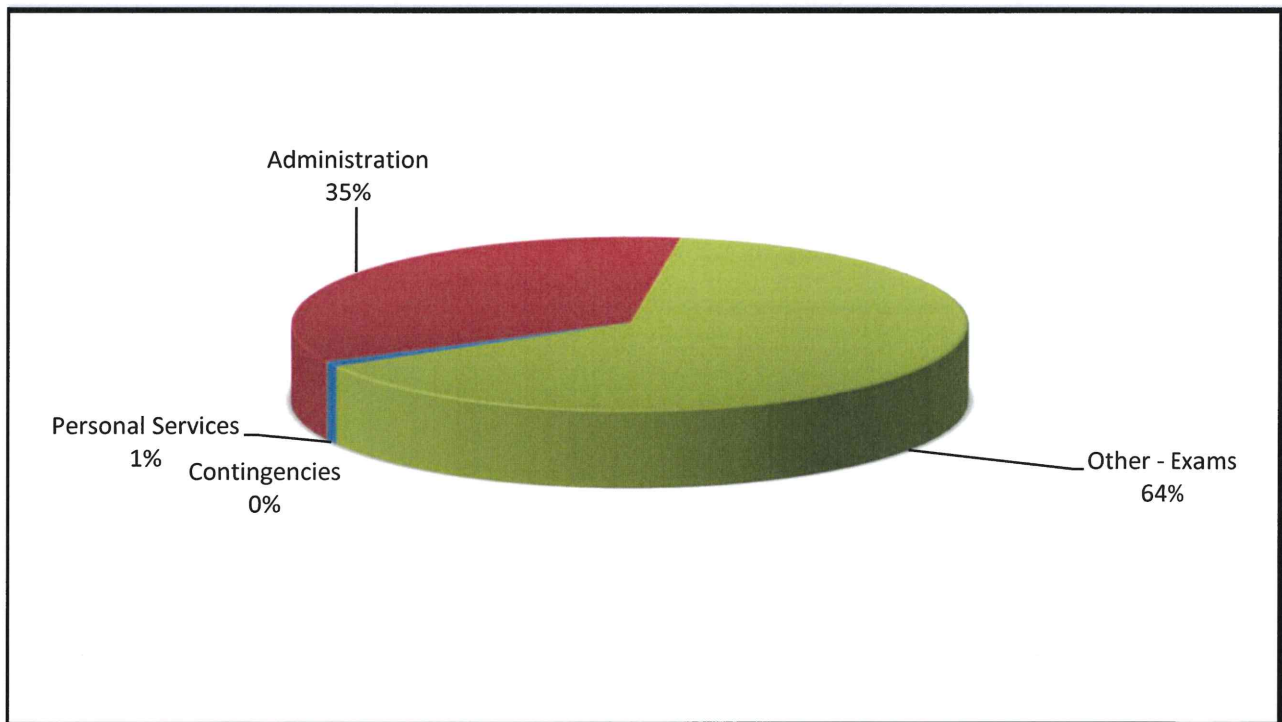


BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 05 - VILLAGE BOARD & CLERK						
PERSONAL SERVICES						
01-05-400-147	MEDICARE	922	922	887	(3.80)	(35)
01-05-400-161	SOCIAL SECURITY	3,943	3,943	3,794	(3.78)	(149)
01-05-410-101	SALARY - MAYOR & VILLAGE BOARD	56,400	56,400	54,000	(4.26)	(2,400)
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	7,200		
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	816	778	767	(6.00)	(49)
PERSONAL SERVICES		69,281	69,243	66,648	(3.80)	(2,633)
GENERAL MANAGEMENT						
01-05-410-201	PHONE - TELEPHONES	696	696	696		
01-05-410-301	OFFICE SUPPLIES	500	200	500		
01-05-410-302	PRINTING & PUBLISHING		40			
01-05-410-303	FUEL/MILEAGE/WASH	100	100	100		
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,770	5,770	5,770		
01-05-410-305	STRATEGIC PLANNING	5,000			(100.00)	(5,000)
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,341	2,000	2,400	2.52	59
GENERAL MANAGEMENT		14,407	8,806	9,466	(34.30)	(4,941)
DATA PROCESSING						
01-05-417-212	EDP EQUIPMENT/SOFTWARE	6,000	1,635		(100.00)	(6,000)
DATA PROCESSING		6,000	1,635		(100.00)	(6,000)
COMMUNITY RELATIONS						
01-05-420-365	PUBLIC RELATIONS	500	500	500		
01-05-420-368	VILLAGE ANNIVERSARY CELEBRATION					
COMMUNITY RELATIONS		500	500	500		
Totals for dept 05 - VILLAGE BOARD & CLERK		90,188	80,184	76,614	(15.05)	(13,574)

Board of Police Commissioners Budget Fiscal Year 2020-21

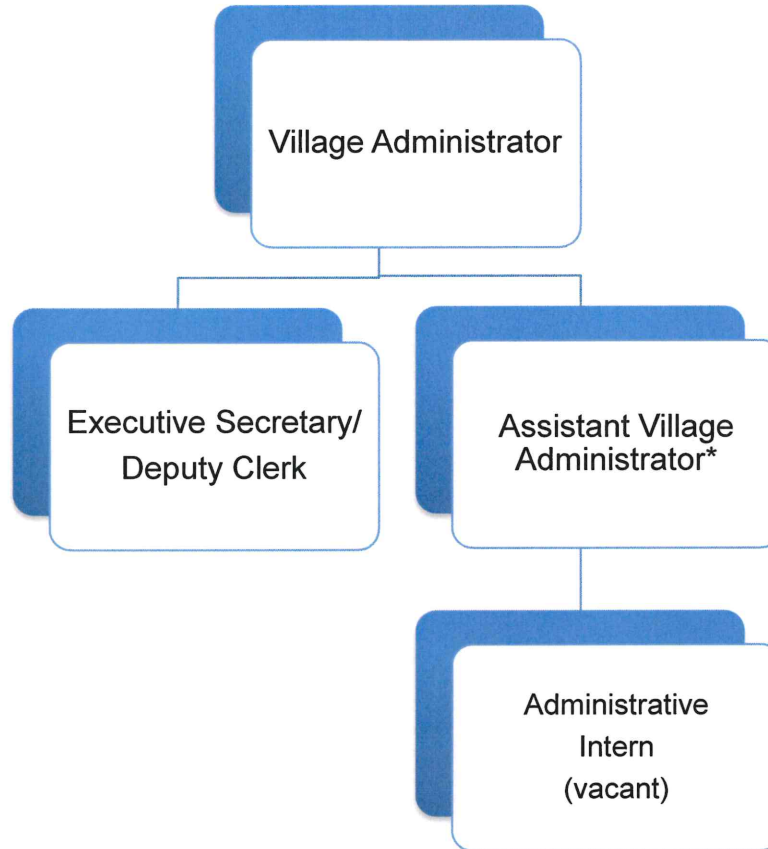
<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 305	\$ 320	\$ 298
435	Administration	10,100	12,100	11,100
440	Other - Exams	15,000	25,500	20,500
445	Contingencies	-	-	-
	Total	<u>\$ 25,405</u>	<u>\$ 37,920</u>	<u>\$ 31,898</u>
	Percent Difference		49.26%	-15.88%



BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 07 - BOARD OF POLICE COMMISSIONERS						
PERSONAL SERVICES						
01-07-400-147	MEDICARE	9	7	7	(22.22)	(2)
01-07-400-161	SOCIAL SECURITY	37	31	31	(16.22)	(6)
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	274	260	260	(5.11)	(14)
PERSONAL SERVICES		320	298	298	(6.88)	(22)
ADMINISTRATION						
01-07-435-239	FEES - BOPC ATTORNEY	6,000		5,000	(16.67)	(1,000)
01-07-435-301	OFFICE SUPPLIES	100		100		
01-07-435-302	PRINTING & PUBLISHING	4,000	600	4,000		
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL	1,000		1,000		
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500	375	500		
01-07-435-311	POSTAGE & METER RENT	500		500		
ADMINISTRATION		12,100	975	11,100	(8.26)	(1,000)
OTHER						
01-07-440-542	EXAMS - WRITTEN	20,000	15,500	15,000	(25.00)	(5,000)
01-07-440-543	EXAMS - PHYSICAL	2,000	907	2,000		
01-07-440-544	EXAMS - PSYCHOLOGICAL	2,500	1,500	2,500		
01-07-440-545	EXAMS - POLYGRAPH	1,000	480	1,000		
OTHER		25,500	18,387	20,500	(19.61)	(5,000)
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		37,920	19,660	31,898	(15.88)	(6,022)

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 2021-21 Goal	FY 2019-20 Actual	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
DMMC	18	36	8	10	n/a
MMC	Member	member	member	member	member
WCMC	4	4	2	7	n/a
Clerks	8	8	7	n/a	n/a
IML	1	cancelled (pandemic)	2	1	n/a
TOTAL	31	48	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 2020-21.
- 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 partnered 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 2020-21 Goal	FY 2019-20 Actual	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
# of Grants Applied For	3	5	1	1	5
# of Grants Awarded	3	1 – awarded 4 – pending	1	1	1
Grant Programs Awarded		CARES (COVID-19 relief)	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. Due to the number of new staff in FY 2019-20, Village-wide training was conducted with the vendor to teach employees how to navigate the software, however scanning was temporarily postponed.

Performance Measure: Number of Pages Converted

	FY 2020-21 Goal	FY 2019-20 Actual	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
Pages Scanned	150,000	none	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 launched Polco, an online portal that residents and others can use to respond electronically to surveys and questions put forth by the Village. In addition, as an unintended consequence of the global pandemic, the Village began utilizing ZOOM to remotely host staff, Committee and Village Board meetings. Future possible initiatives include police body cameras and video recorded Village board meetings.

Performance Measure: Number of Technology Initiatives

	FY 2020-21 Goal	FY 2019-20 Actual	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
# of Initiatives	8	8	6	5	4
Initiative Description		website, e-newsletter, mobile app, water bill, PEG channel, NIXLE, Polco, ZOOM	redesigned website, e-newsletter, mobile app, water bill, PEG channel, NIXLE	website, e-newsletter, mobile app, water bill, PEG channel	website, e-newsletter, mobile app, water bill

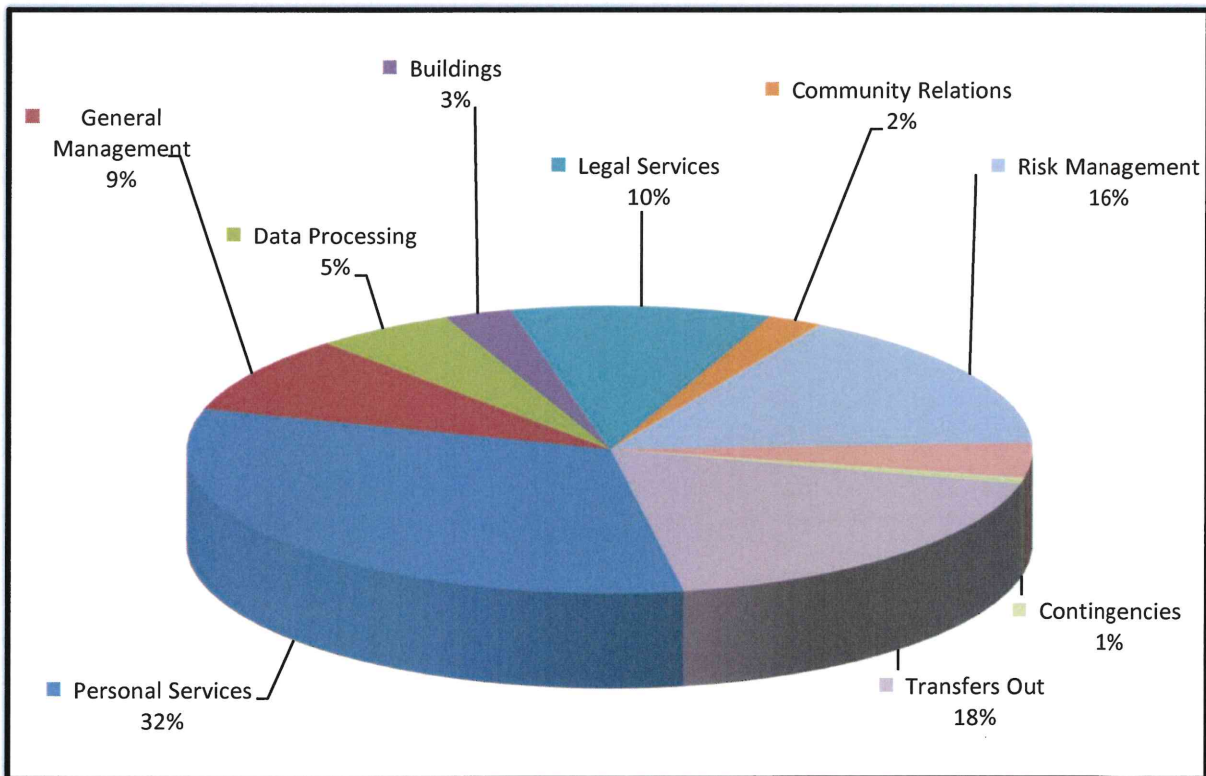
3. Maintain current high level of services in all operating departments:

- In FY 2019-20 the Village completed a Stormwater Master Plan for the Executive Plaza area. The study reviewed the drainage area and updated a master plan to alleviate severe stormwater flooding within the area that affected business operations, and closed streets for extended periods of time causing life safety access concerns. In FY 2020-21 the Village plans to perform an analysis of the Village's Executive Plaza and adjacent office / industrial area to spur future economic development. The Village budgeted \$60,000 in the consulting line item of the Administration Department to conduct a TIF Eligibility Study and Report and its accompanying Redevelopment Plan for the Project Area.

Administration Department Budget Fiscal Year 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 319,198	\$ 422,356	\$ 492,877
455	General Management	75,919	72,351	132,434
460	Data Processing	12,013	42,271	81,782
466	Buildings	73,837	61,800	38,995
470	Legal Services	67,000	77,500	152,000
475	Community Relations	14,000	307,500	32,000
480	Risk Management	249,114	245,830	243,463
485	Capital Improvements	10,300	463,007	60,500
490	Contingencies	-	-	10,000
900	Transfers Out	661,927	398,873	279,851
	Total	\$ 1,483,308	\$ 2,091,488	\$ 1,523,902
	Percent Difference		41.00%	-27.14%

Personnel (FTEs):	2.5	3.5	3.0
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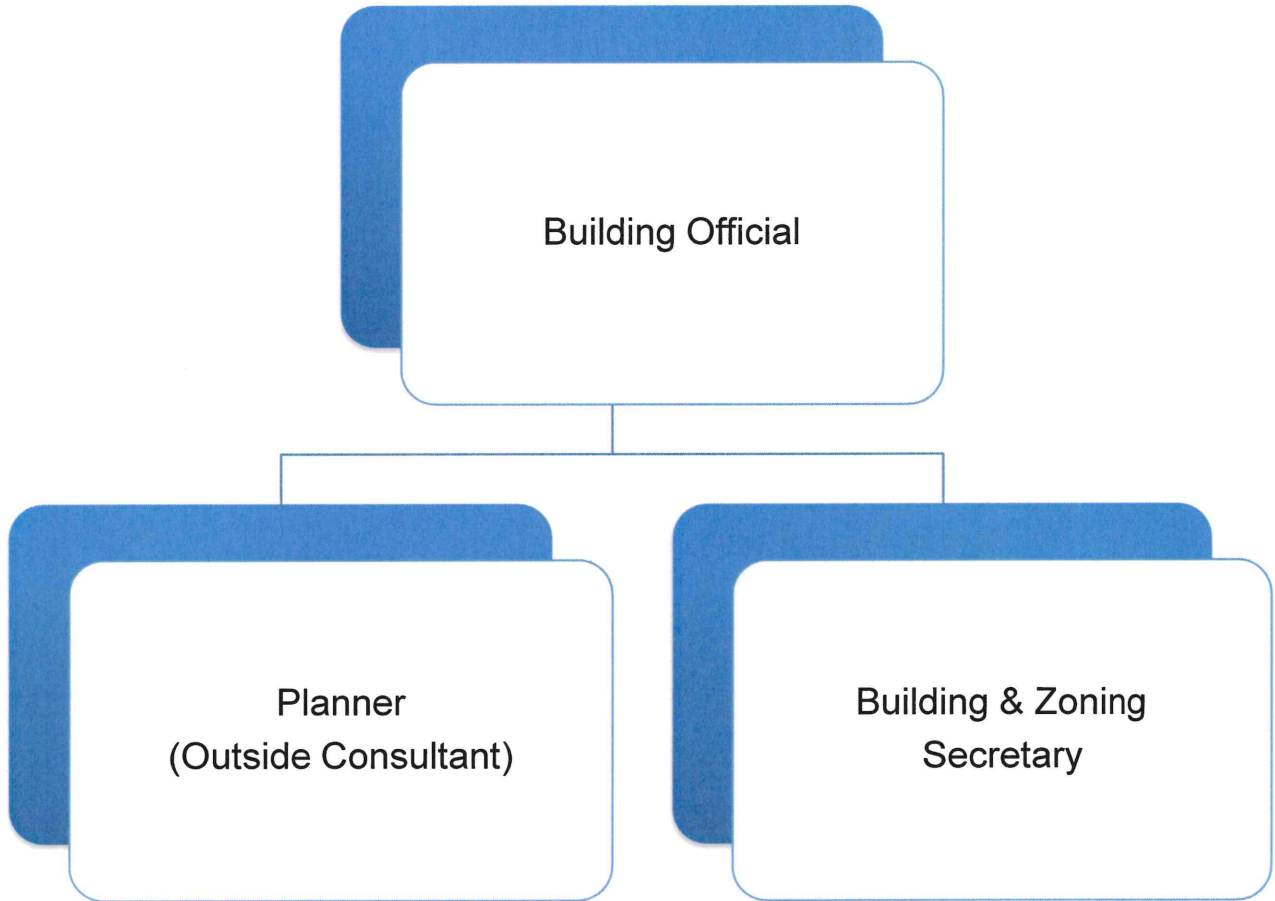
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 10 - ADMINISTRATION						
PERSONAL SERVICES						
01-10-400-147	MEDICARE	4,299	5,843	5,322	23.80	1,023
01-10-400-151	IMRF	35,038	51,343	49,218	40.47	14,180
01-10-400-161	SOCIAL SECURITY	15,738	22,431	20,435	29.84	4,697
01-10-400-171	SUI - UNEMPLOYMENT	233	900	774	232.19	541
01-10-455-101	SALARIES - MANAGEMENT STAFF	134,137	205,646	175,125	30.56	40,988
01-10-455-102	OVERTIME	5,000	2,500	5,000		
01-10-455-105	ASSISTANT VILLAGE ADMINISTRATOR	91,750	107,500	130,175	41.88	38,425
01-10-455-107	ADMINISTRATIVE INTERN	9,984			(100.00)	(9,984)
01-10-455-126	SALARIES - CLERICAL	55,342	55,342	56,726	2.50	1,384
01-10-455-131	PERSONNEL RECRUITMENT	700	6,545	500	(28.57)	(200)
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	70,135	46,518	49,602	(29.28)	(20,533)
PERSONAL SERVICES		422,356	504,568	492,877	16.70	70,521
GENERAL MANAGEMENT						
01-10-455-201	PHONE - TELEPHONES	25,051	14,640	12,684	(49.37)	(12,367)
01-10-455-265	CENSUS		2,000			
01-10-455-266	CODIFY ORDINANCES	2,500	10,500	5,000	100.00	2,500
01-10-455-301	OFFICE SUPPLIES	10,000	7,000	8,000	(20.00)	(2,000)
01-10-455-302	PRINTING, PUBLISHING & TRANSCRIPTION	2,500	2,300	2,500		
01-10-455-303	FUEL/MILEAGE/WASH	1,500	522	750	(50.00)	(750)
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	500	2,000		
01-10-455-305	STRATEGIC PLANNING	2,000		2,000		
01-10-455-306	CONSULTING		34,134	71,000		71,000
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	12,000	13,000		
01-10-455-311	POSTAGE & METER RENT	5,000	5,000	5,000		
01-10-455-315	COPY SERVICE	4,800	6,300	7,000	45.83	2,200
01-10-455-355	COMMISSARY PROVISION	1,500	3,000	3,000	100.00	1,500
01-10-455-409	MAINTENANCE - VEHICLES	2,000			(100.00)	(2,000)
01-10-455-411	MAINTENANCE - EQUIPMENT	500		500		
GENERAL MANAGEMENT		72,351	97,896	132,434	83.04	60,083
DATA PROCESSING						
01-10-460-212	EDP EQUIPMENT/SOFTWARE	27,863	37,731	1,000	(96.41)	(26,863)
01-10-460-225	INTERNET/WEBSITE HOSTING	8,343	10,391	14,347	71.96	6,004
01-10-460-263	EDP LICENSES	2,325	15,164	43,435	1,768.17	41,110
01-10-460-265	CYBER DISRUPTION					
01-10-460-267	DOCUMENT STORAGE/SCANNING	2,740	4,400	5,000	82.48	2,260
01-10-460-305	EDP PERSONNEL TRAINING	500	200		(100.00)	(500)
01-10-460-306	CONSULTING SERVICES - IT			18,000		18,000
01-10-460-331	OPERATING SUPPLIES	500			(100.00)	(500)
DATA PROCESSING		42,271	67,886	81,782	93.47	39,511
COMMUNITY RELATIONS						
01-10-475-365	PUBLIC RELATIONS	5,000	4,000	5,000		
01-10-475-366	NEWSLETTER	500			(100.00)	(500)
01-10-475-367	CRISIS MANAGEMENT	300,000	190,000	25,000	(91.67)	(275,000)
01-10-475-370	MEALS-ON-WHEELS	2,000	2,000	2,000		
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM		10			
COMMUNITY RELATIONS		307,500	196,010	32,000	(89.59)	(275,500)
BUILDINGS						
01-10-466-228	MAINTENANCE - BUILDING	50,000	71,500	30,545	(38.91)	(19,455)
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	2,000	2,000		
01-10-466-240	ENERGY/COMED (835 MIDWAY)	2,500	3,900	3,000	20.00	500
01-10-466-251	SANITARY (835 MIDWAY)	800	200	450	(43.75)	(350)
01-10-466-293	LANDSCAPE - VILLAGE HALL	1,500	300	1,000	(33.33)	(500)
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	5,000	1,200	2,000	(60.00)	(3,000)
BUILDINGS		61,800	79,100	38,995	(36.90)	(22,805)
LEGAL						
01-10-470-239	FEES - VILLAGE ATTORNEY	70,000	155,000	140,000	100.00	70,000
01-10-470-241	FEES - SPECIAL ATTORNEY	7,500	3,500	10,000	33.33	2,500
01-10-470-242	FEES - LABOR COUNSEL		11,290	2,000		2,000
LEGAL		77,500	169,790	152,000	96.13	74,500

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
RISK MANAGEMENT						
01-10-480-272	INSURANCE - IRMA	230,960	234,001	233,463	1.08	2,503
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	10,000	21,112	10,000		
01-10-480-276	WELLNESS	4,870			(100.00)	(4,870)
RISK MANAGEMENT		245,830	255,113	243,463	(0.96)	(2,367)
CAPITAL IMPROVEMENTS						
01-10-485-602	BUILDING IMPROVEMENTS	460,507	24,500	60,000	(86.97)	(400,507)
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500		500	(80.00)	(2,000)
CAPITAL IMPROVEMENTS		463,007	24,500	60,500	(86.93)	(402,507)
CONTINGENCIES						
01-10-490-799	CONTINGENCIES			10,000		10,000
CONTINGENCIES				10,000		10,000
TRANSFERS OUT						
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	278,873	278,873	279,851	0.35	978
01-10-900-114	TRANSFER TO LAFER	120,000	39,770		(100.00)	(120,000)
TRANSFERS OUT		398,873	318,643	279,851	(29.84)	(119,022)
Totals for dept 10 - ADMINISTRATION		2,091,488	1,713,506	1,523,902	(27.14)	(567,586)

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.
- Monitor retail vacancies and strive to maintain the Village-wide retail occupancy rate above 90%. The 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

		FY 20-21	FY 19-20	FY 18-19	FY 16-17	FY 13-14
Retail Center	Total Retail Square Feet	Vacancy Goal	Vacancy Actual	Vacancy Actual	Vacancy Actual	Vacancy Actual
Hinsdale Lake Commons	187,080	2.18%	4.12%	8.69%	4.76%	1.74%
The Willows	100,462	0.00%	2.93%	5.25%	100.00%	100.00%
Patio Retail Center	12,076	0.00%	0.00%	0.00%	0.00%	11.75%
Target	128,804	0.00%	0.00%	0.00%	0.00%	0.00%
Willowbrook Plaza 1	12,792	0.00%	0.00%	0.00%	14.38%	14.38%
Willowbrook Plaza 2	54,865	20.00%	42.95%	26.80%	56.56%	47.50%
Willowbrook Square	29,100	0.00%	4.47%	17.89%	17.89%	0.00%
Willowbrook Town Center	182,463	2.82%	5.48%	0.00%	23.03%	4.56%
Willow Commons	61,047	0.00%	4.41%	0.00%	0.00%	9.21%
Woodland Plaza	31,660	0.00%	3.16%	0.00%	0.00%	0.00%
TOTAL	800,349					

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

- **Update Permitted and Prohibited Use List**

The Village currently has an informal permitted and prohibited use list which is a more user-friendly chart than what is available in the Zoning Code. This use list shows the permitted and prohibited uses in Willowbrook under each zoning district. Unfortunately, this use list has not been updated since 2017, and staff has found errors that need to be corrected. It should also be a planning goal to make this use list available

to the public by including it within the Zoning Code, as other communities provide these for their users via a possible text amendment.

- **Annual Updates to the Zoning Map**

Around March of every year, the Village Board adopts and approves the revisions to the Village of Willowbrook Zoning Map. These revisions may include, but are not limited to, new planned unit developments, lot consolidations, resubdivisions, rezonings, newly annexed properties, and boundary line adjustments. Planning staff reviews the ordinances and meeting minutes of the previous year to itemize the changes, and coordinates with the Building Department and Christopher B. Burke Engineering, Ltd to implement those changes.

- **Create Future Text Amendments**

In response to current activity, perform the following text amendments to the Village code:

- i. One-year review of the Adult-Use Cannabis Ordinance and Map
- i. Possible text amendment for the “Craft Grower” use as this use is currently prohibited
- ii. Sign Ordinance Updates
- iii. Revisit “Temporary Uses” to allow outdoor retail displays

- **Project Case Catalogue**

Planning staff has started an informal catalogue of current and past projects to document the zoning entitlements of each zoning case as a reference for current and future planning staff to use as a guide when looking at past precedents. This can be made available to all Village staff if desired.

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

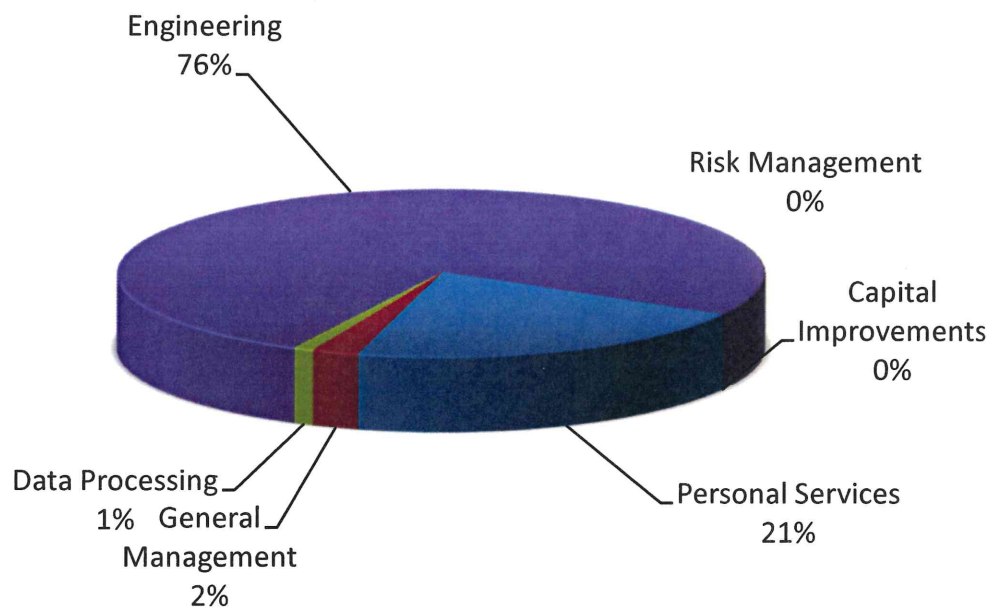
- **Redevelopment of 735 Plainfield Road (formerly Willowbrook Bowl)**

The subject property is located on the south side of Plainfield Road, between Illinois Route 83 to the west and Adams Street to the east. The site contains about 2.79 acres and is currently improved with one building, formerly occupied by the Willowbrook Bowling Alley. The existing bowling alley building on the subject property has non-conforming setbacks as it is situated at the far southeast end of the lot, near the south and east property lines. The property was developed in 1963 as a bowling alley and restaurant. In 1973, ten years later, eight (8) additional bowling lanes were added towards the west. The current property owner took over the ownership and operational management in 2003 and has run the business since. The Village has seen several concepts for the redevelopment of this property, but none have come to fruition due to the current economic and health crisis. Redevelopment of this parcel would potentially yield sales taxes, amusement taxes or other revenue sources to the Village.

Planning & Economic Development Department Budget Fiscal Year 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 38,121	\$ 36,789	\$ 37,824
510	General Management	51,500	49,250	4,250
515	Data Processing	1,600	1,800	1,800
520	Engineering	119,750	92,250	137,950
535	Risk Management	-	-	-
540	Capital Improvements	-	-	-
544	Contingencies	-	-	-
	Total	<u>\$ 210,971</u>	<u>\$ 180,089</u>	<u>\$ 181,824</u>
	Percent Difference		-14.64%	0.96%

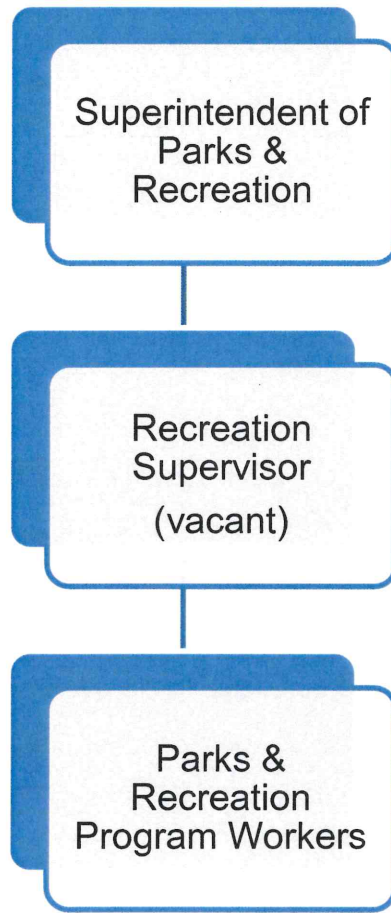
Personnel (FTEs)	1.0	1.0	1.0
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BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
PERSONAL SERVICES						
01-15-400-147	MEDICARE	338	373	381	12.72	43
01-15-400-151	IMRF	2,852	2,852	3,203	12.31	351
01-15-400-161	SOCIAL SECURITY	1,446	1,596	1,631	12.79	185
01-15-400-171	SUI - UNEMPLOYMENT	31	125	129	316.13	98
01-15-510-102	OVERTIME	500			(100.00)	(500)
01-15-510-126	SALARIES - CLERICAL	22,816	22,816	23,386	2.50	570
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	7,804	8,188	8,062	3.31	258
01-15-510-340	LIFE INSURANCE - PLAN COMMISSION	1,002	1,032	1,032	2.99	30
PERSONAL SERVICES		36,789	36,982	37,824	2.81	1,035
GENERAL MANAGEMENT						
01-15-510-232	CONSULTANTS - DESIGN & OTHER	45,000			(100.00)	(45,000)
01-15-510-301	OFFICE SUPPLIES	250	250	250		
01-15-510-302	PRINTING & PUBLISHING	2,000	2,500	2,500	25.00	500
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	500			(100.00)	(500)
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	500	323	500		
01-15-510-311	POSTAGE & METER RENT	500	150	500		
01-15-510-401	OPERATING EQUIPMENT	500	500	500		
GENERAL MANAGEMENT		49,250	3,723	4,250	(91.37)	(45,000)
DATA PROCESSING						
01-15-515-212	EDP EQUIPMENT/SOFTWARE		1,635			
01-15-515-305	EDP PERSONNEL TRAINING	1,800		1,800		
DATA PROCESSING		1,800	1,635	1,800		
ENGINEERING						
01-15-520-229	RENT - MEETING ROOM	250		250		
01-15-520-245	FEES - ENGINEERING	2,500	2,000	2,500		
01-15-520-246	FEES - COURT REPORTER	1,500	2,650	2,700	80.00	1,200
01-15-520-254	PLAN REVIEW - ENGINEER	5,000	6,000	5,000		
01-15-520-257	PLAN REVIEW - PLANNER	80,000	153,000	125,000	56.25	45,000
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	3,000	4,000	2,500	(16.67)	(500)
ENGINEERING		92,250	167,650	137,950	49.54	45,700
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		180,089	209,990	181,824	0.96	1,735

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: Burr Ridge Park District, Oak Brook Park District, Pleasantdale Park District, Village of Hinsdale Parks and Recreation Department and 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 2020-21 Programs Hosted <i>Goal</i>	FY 2019-20 Programs Hosted Actual	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	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. A grant application was submitted for the interior of this building in FY 2019-20, and the Village is awaiting results.



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. Because of the COVID-19 pandemic, one of the Park Department's largest events, the 5K/Spring Fling, was cancelled in 2020. This resulted in no sponsorship revenue for that event.

Performance Measure: Sponsorship Revenue

	FY 2020-21 Goal	FY 2019-20 Actual	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual
\$ Received	\$10,000	\$3,800	\$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. For the fourth year in a row, Glad/Clorox scheduled a "Park Cleanup Day" in May 2019, whereby employees from the company met at Willow Pond and spent the day picking up trash from around the park.

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 Park District, information is also posted on the Gower School District's "Virtual Backpack" and the Village's website, Facebook page and public access Channel 6. Banners are hung at our parks for the annual holiday party, Easter egg hunt, movie in the park, 5K and tree lighting events. A combined postcard was mailed to residents to promote the tree lighting and holiday party. The Easter egg hunt, tree lighting & 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 seven years, with programs that were not offered in a year greyed out:

Program	Total Enrollment						
	2013	2014	2015	2016	2017	2018	2019
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	11 teams
Community Picnic							100
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	300+ Kids
Family Fishing Day	15 families	7 families	6 families	7 families	<i>cancelled</i>	5 families	10 families
Fencing	2	2					
Fishing B-day Party	12 parties	26 parties	14 parties	5 parties	3 parties	3 parties	5 parties
Fishing Derby	15	21		20	15	13	<i>cancelled</i>
Fishing-Parent/child	N/A	N/A	N/A	N/A	10 couples	6 couples	12 couples
Floor Hockey	10	7					
Holiday Party	64	107	140	200	320+ total	178 (kids)	126 (kids)
Horsemanship	1	2					
Kid's Karate	39	30					
Kite Fly Day	8						2
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	80
Park Permits	32	36	28	30	30	36	38

Reformer Pilates	60	50					
Santa's Calling You	16	18					
Sensible Fitness	12	18					
Special Recreation Fishing Day	13	24	0	0	0		
Tai Chi	10	3					
Tree Lighting Ceremony	250					140	150
Vehicle Fair	300	300	<i>Temporarily Suspended</i>				
Yard Sale	20	13	25	<i>cancelled</i>			
5K Fun Run	N/A	N/A	147	130	146	96	99
Total Programs	40	40	13	12	16	11	13
Total Registrations	1,580	1,463	1,463	697	1,003	878	1,083

- Coordinate park facility use by community & youth organizations and the general public. The Village continues to provide field space for BRW Girls' softball and Compass United Soccer Club.
- Work cooperatively with the Municipal Services Department to maintain Village parks by meeting with public works employees 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) was targeted for interior renovation in FY 2020-21 but has been delayed; exterior renovation was completed in FY 2018-19. At 30 years of age, the playground equipment at Ridgemoor Park is now the oldest in our system, however, has not been budgeted for replacement yet due to budgetary constraints and focus on the CRC. Within the next 2 to 3 years, 4 more playgrounds will be coming due for replacement.

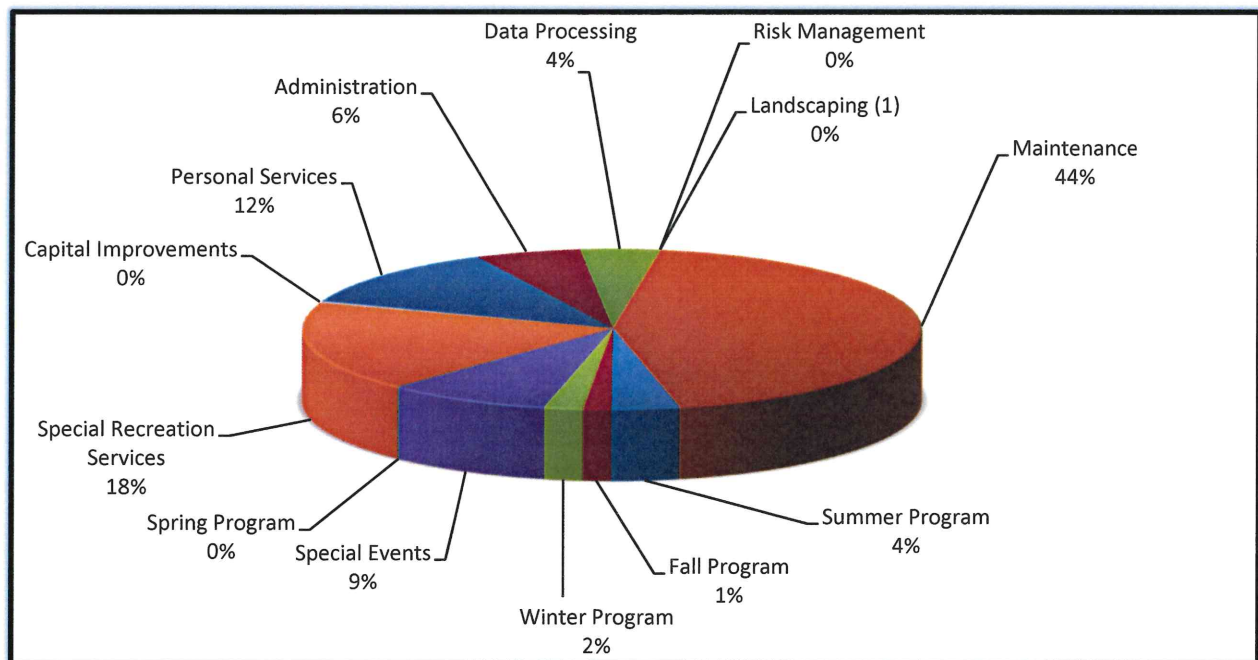
3. Continue a course in fiscal policy that provides financial stability in revenues, budgeting and reserves:

- 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 the Parks and Recreation Department through the Village Community Needs survey; review responses regarding parks and recreation and gather information on the types of programs the residents of the Village want.

Parks and Recreation Budget Fiscal Year 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 42,959	\$ 55,483	\$ 45,151
550	Administration	15,875	20,950	20,508
555	Data Processing	15,000	13,500	15,500
560	Risk Management	-	-	-
565	Landscaping (1)	63,400	62,300	-
570	Maintenance	111,573	83,436	163,227
575	Summer Program	13,820	13,333	13,000
580	Fall Program	6,550	5,883	5,400
585	Winter Program	7,500	7,833	7,400
585	Special Events	30,355	28,225	31,500
586	Spring Program	400	600	200
590	Special Recreation Services	72,941	145,990	67,250
595	Capital Improvements	1,500	4,500	1,200
Total		<u>\$ 381,873</u>	<u>\$ 442,033</u>	<u>\$ 370,336</u>
Percent Difference			15.75%	-16.22%

Personnel (FTEs)	1.0	1.0	0.5
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(1) Collapsed into Maintenance in FY 2020-21.

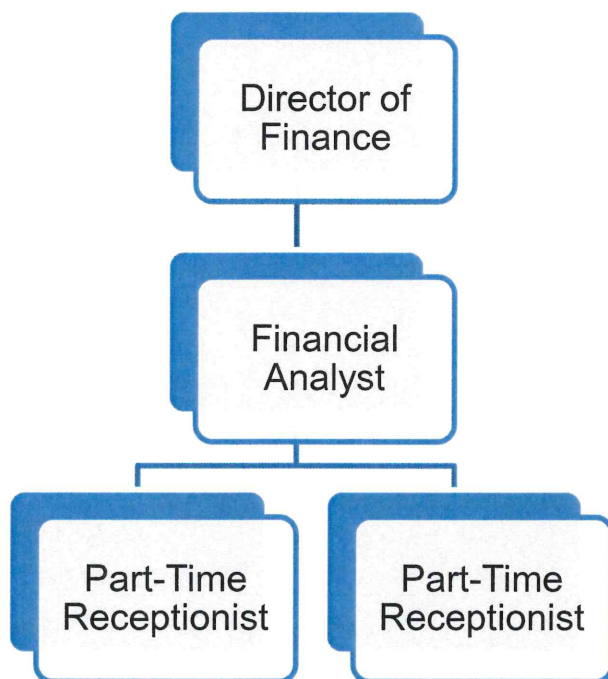
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 20 - PARKS & RECREATION						
PERSONAL SERVICES						
01-20-400-147	MEDICARE	762	613	648	(14.96)	(114)
01-20-400-151	IMRF	4,649	4,649	5,308	14.18	659
01-20-400-161	SOCIAL SECURITY	3,259	2,751	2,772	(14.94)	(487)
01-20-400-171	SUI - UNEMPLOYMENT	131	200	270	106.11	139
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	34,596	31,790	32,585	(5.81)	(2,011)
01-20-550-103	PART TIME - PROGRAM SUPERVISOR			2,500		2,500
01-20-550-104	PART TIME - CLERICAL	10,973			(100.00)	(10,973)
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,113	1,068	1,068	(4.04)	(45)
PERSONAL SERVICES		55,483	41,071	45,151	(18.62)	(10,332)
GENERAL MANAGEMENT						
01-20-455-201	PHONE - TELEPHONES	1,600	1,104	2,208	38.00	608
GENERAL MANAGEMENT		1,600	1,104	2,208	38.00	608
DATA PROCESSING						
01-20-555-212	EDP EQUIPMENT/SOFTWARE	6,000	1,635	500	(91.67)	(5,500)
01-20-555-306	CONSULTING SERVICES	7,500	15,000	15,000	100.00	7,500
DATA PROCESSING		13,500	16,635	15,500	14.81	2,000
ADMINISTRATION						
01-20-550-201	EMERGENCY TELEPHONE LINE	100			(100.00)	(100)
01-20-550-301	OFFICE/GENERAL PROGRAM SUPPLIES		529	1,000		1,000
01-20-550-302	PRINTING & PUBLISHING	16,500	12,800	13,500	(18.18)	(3,000)
01-20-550-303	FUEL/MILEAGE/WASH	250			(100.00)	(250)
01-20-550-311	POSTAGE & METER RENT	2,500	2,100	3,800	52.00	1,300
ADMINISTRATION		19,350	15,429	18,300	(5.43)	(1,050)
CAPITAL IMPROVEMENTS						
01-20-595-643	POND IMPROVEMENTS			400		400
01-20-595-692	LANDSCAPING	1,000	5,000		(100.00)	(1,000)
01-20-595-693	COURT IMPROVEMENTS	1,500	800	800	(46.67)	(700)
01-20-595-695	PARK IMPROVEMENTS - NEIGHBORHOOD	2,000	17,099		(100.00)	(2,000)
CAPITAL IMPROVEMENTS		4,500	22,899	1,200	(73.33)	(3,300)
LANDSCAPING						
01-20-565-341	PARK LANDSCAPE SUPPLIES	7,400	4,202		(100.00)	(7,400)
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	54,900	80,000		(100.00)	(54,900)
LANDSCAPING		62,300	84,202		(100.00)	(62,300)
MAINTENANCE						
01-20-570-102	OVERTIME	7,000	7,000	7,000		
01-20-570-103	PART TIME - LABOR	1,500	3,500	2,541	69.40	1,041
01-20-570-228	MAINTENANCE - PARK BUILDINGS - HVAC	2,386	12,386	12,386	419.11	10,000
01-20-570-234	RENT - EQUIPMENT	300		500	66.67	200
01-20-570-235	NICOR GAS (825 MIDWAY)	1,200	1,200	1,200		
01-20-570-240	ENERGY/COMED (825 MIDWAY)	1,000			(100.00)	(1,000)
01-20-570-250	SANITARY (825 MIDWAY)	50	21	50		
01-20-570-278	SANITARY USER CHARGE - PARKS	3,000	150	150	(95.00)	(2,850)
01-20-570-280	BALLFIELD MAINTENANCE/SUPPLIES	6,500	9,400	10,000	53.85	3,500
01-20-570-281	CONTRACTED MAINTENANCE	46,000	47,280	120,900	162.83	74,900
01-20-570-331	MAINTENANCE SUPPLIES	9,500	5,200	5,000	(47.37)	(4,500)
01-20-570-411	MAINTENANCE - EQUIPMENT	5,000	2,069	3,500	(30.00)	(1,500)
MAINTENANCE		83,436	88,206	163,227	95.63	79,791
SUMMER PROGRAM						
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVIC	8,000	7,700	7,600	(5.00)	(400)
01-20-575-517	SENIORS PROGRAM	5,333	5,333	5,400	1.26	67
SUMMER PROGRAM		13,333	13,033	13,000	(2.50)	(333)
FALL PROGRAM						
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	550			(100.00)	(550)
01-20-580-517	SENIORS PROGRAM	5,333	5,333	5,400	1.26	67
FALL PROGRAM		5,883	5,333	5,400	(8.21)	(483)

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
WINTER PROGRAM						
01-20-585-112	RECREATION INSTRUCTORS	500			(100.00)	(500)
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICE	2,000		2,000		
01-20-585-517	SENIORS PROGRAM	5,333	5,333	5,400	1.26	67
WINTER PROGRAM		7,833	5,333	7,400	(5.53)	(433)
SPECIAL EVENTS						
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	2,800	1,600	3,000	7.14	200
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,800	923	1,500	(16.67)	(300)
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	4,000	4,174	4,900	22.50	900
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	1,500		500	(66.67)	(1,000)
01-20-585-154	FAMILY SPECIAL EVENT - RACE	10,425	8,500	13,600	30.46	3,175
01-20-585-155	CHILDREN'S HOLIDAY PARTY	4,700	4,326	5,000	6.38	300
01-20-585-157	COMMUNITY PICNIC	3,000	2,656	3,000		
SPECIAL EVENTS		28,225	22,179	31,500	11.60	3,275
SPRING PROGRAM						
01-20-586-112	RECREATION INSTRUCTORS - SPRING	200			(100.00)	(200)
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICE	400		200	(50.00)	(200)
SPRING PROGRAM		600		200	(66.67)	(400)
SPECIAL RECREATION SERVICES						
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM D	38,540	39,311	39,310	2.00	770
01-20-590-519	ADA PARK MAINTENANCE	4,750	7,234	4,840	1.89	90
01-20-590-520	ADA RECREATION ACCOMMODATIONS	7,700	7,700	7,700		
01-20-590-521	ADA PARK IMPROVEMENTS	95,000		15,400	(83.79)	(79,600)
SPECIAL RECREATION SERVICES		145,990	54,245	67,250	(53.94)	(78,740)
Totals for dept 20 - PARKS & RECREATION		442,033	369,669	370,336	(16.22)	(71,697)

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 monthly 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 equitably distribute the premium costs for those with only a spouse or 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 2020-21 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.
- Due to the Director of Finance's implementation of a cloud-based perpetual backup system early in FY 2019-20, only approximately two hours of work performed on the file servers was lost due to the March 2020 cyber-attack. Also, due to the Village's cyber insurance policy, nearly 100% of the non-hardware cyber disruption costs were reimbursed by the insurer.
- The Director of Finance was selected to host all Village Board meetings, Finance/Administration Committee meetings and other staff meetings via

Zoom to ensure ongoing operations during the COVID-19 pandemic and beyond.

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; this was greatly exceeded in FY 2019-20 as weekly virtual attendance occurred as a result of the pandemic beginning March 2020.
- 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 were approved. The Village personnel manual, uniform allowance policy and cell phone policy are also 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 31st award for April 30, 2019).
- Receive an unqualified audit opinion and no management letter comments.
- Continue to submit for the GFOA Distinguished Budget Presentation Award (received 18th award for May 1, 2019 - April 30, 2020 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.
- Monitor all Village revenues and expenditures and keep all Village staff and elected officials informed of current and projected balances. In addition to the monthly Finance and Administration Committee meetings led by the Director of Finance, and the multiple budget meetings led during the budget preparation process, the Director of Finance also presented a special Financial Planning Workshop in September 2019 to give an update to the Board of current financial revenue and expenditure trends.
- Evaluate and communicate potential new revenue sources and implement those adopted by the Village Board. In FY 2019-20, the Village Board adopted a 1.0% increase to the hotel/motel tax; established a new \$0.05/gallon local gas tax; established a new 5.0% self-storage facility tax; and increased business license fees, police fines, and video gaming terminal

fees. The Director of Finance communicates the new taxes to affected merchants and monitors their compliance.

Performance Measure: Hours of Training Completed

	FY 20-21	FY 19-20	FY 18-19	FY 17-18	FY 16-17
Organization	Goal	Actual	Actual	Actual	Actual
GFOA/IGFOA		16	32.3	14	10
IPPFA		-	8	13	8
FEMA		2	-	20.5	-
Others		20.5	9.5	10.5	6
Total	40	38.5	49.8	58	24

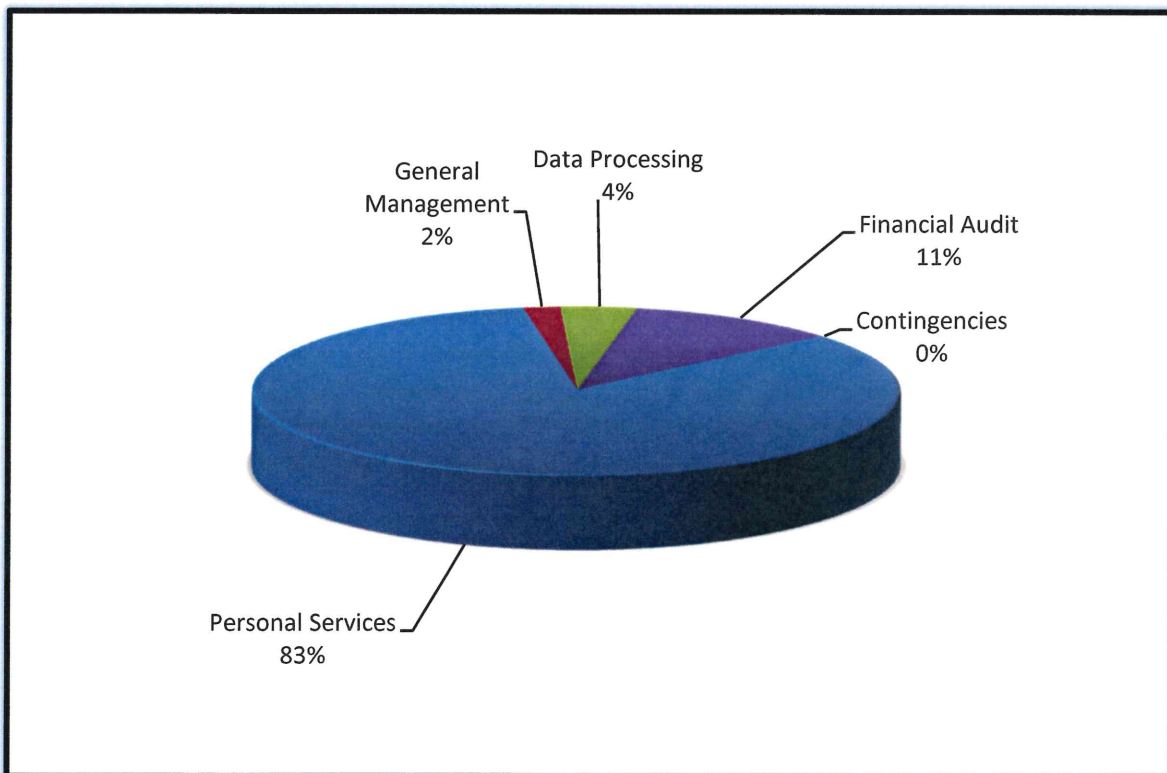
In accordance with maintaining the Certified Public Accountant (CPA) designation, the Director of Finance must complete 120 hours of continuing professional education every three (3) years. Sixteen (16) hours in pension related training must also be completed annually to comply with Illinois statutes 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 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 326,572	\$ 323,389	\$ 294,473
610	General Management	9,805	8,465	6,605
615	Data Processing	76,776	68,738	13,500
620	Financial Audit	30,773	35,713	38,550
625	Capital Improvements	500	500	-
629	Contingencies	-	-	-
	Total	<u>\$ 444,426</u>	<u>\$ 436,805</u>	<u>\$ 353,128</u>

Percent Difference	-1.71%	-19.16%
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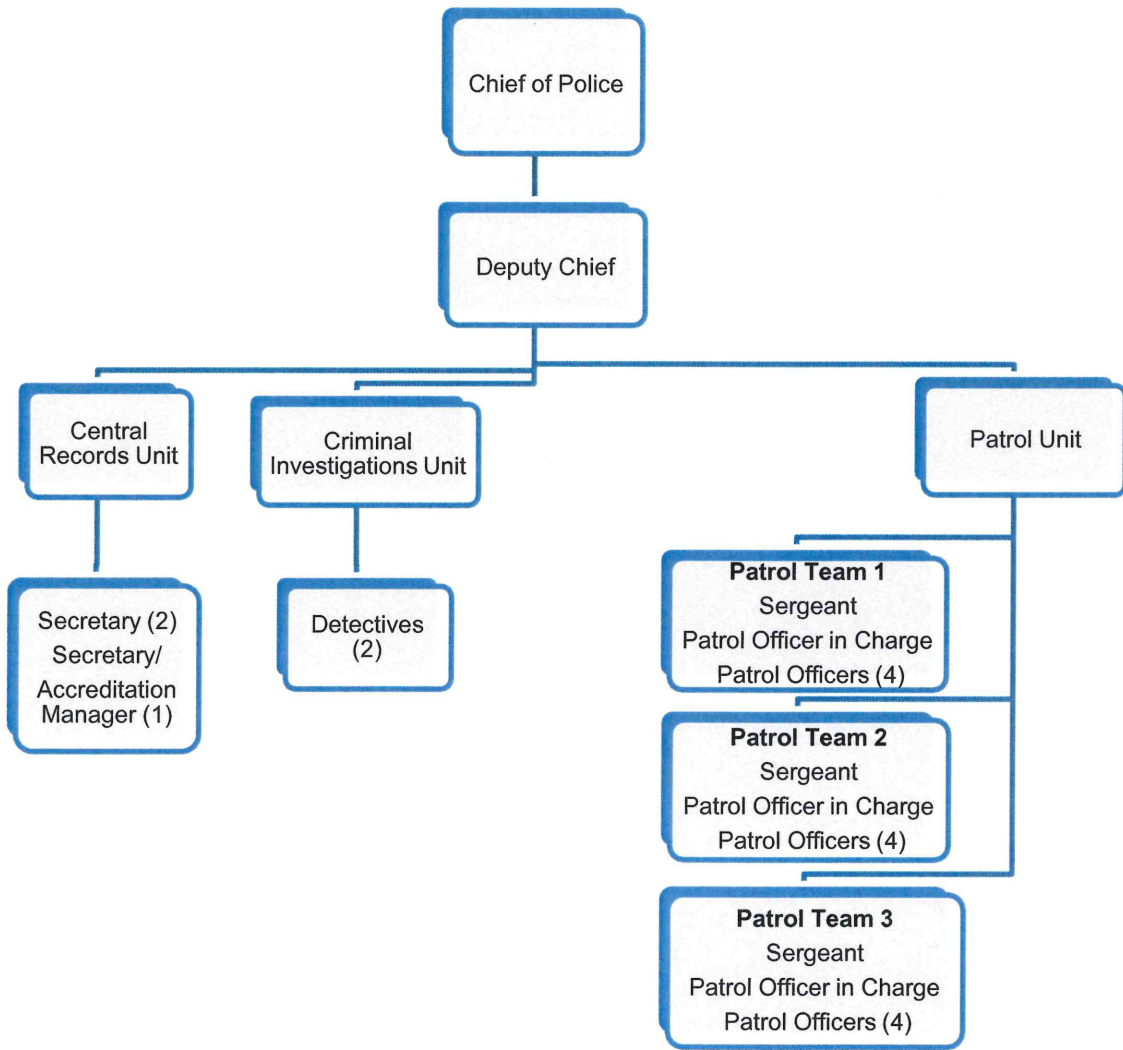
Personnel (FTEs)	3.0	3.0	3.0
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BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 25 - FINANCE DEPARTMENT						
PERSONAL SERVICES						
01-25-400-147	MEDICARE	3,531	3,998	3,373	(4.47)	(158)
01-25-400-151	IMRF	23,675	27,978	23,994	1.35	319
01-25-400-161	SOCIAL SECURITY	14,987	16,575	14,424	(3.76)	(563)
01-25-400-171	SUI - UNEMPLOYMENT	248	850	1,032	316.13	784
01-25-610-101	SALARIES - MANAGEMENT STAFF	134,666	134,666	138,033	2.50	3,367
01-25-610-102	OVERTIME	1,500	400	1,500		
01-25-610-104	PART TIME - CLERICAL	30,202	30,202	31,609	4.66	1,407
01-25-610-126	SALARIES - CLERICAL	77,127	105,980	61,500	(20.26)	(15,627)
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	37,453	21,296	19,008	(49.25)	(18,445)
PERSONAL SERVICES		323,389	341,945	294,473	(8.94)	(28,916)
GENERAL MANAGEMENT						
01-25-610-301	OFFICE SUPPLIES	3,300	900	2,500	(24.24)	(800)
01-25-610-302	PRINTING & PUBLISHING	1,000	1,000	1,000		
01-25-610-303	FUEL/MILEAGE/WASH	250	196	250		
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	500	1,000	(50.00)	(1,000)
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	1,415	1,180	1,605	13.43	190
01-25-610-311	POSTAGE & METER RENT	500	125	250	(50.00)	(250)
GENERAL MANAGEMENT		8,465	3,901	6,605	(21.97)	(1,860)
DATA PROCESSING						
01-25-615-212	EDP EQUIPMENT/SOFTWARE	2,400	7,314	500	(79.17)	(1,900)
01-25-615-263	EDP LICENSES	36,738	30,043	12,000	(67.34)	(24,738)
01-25-615-267	DOCUMENT STORAGE/SCANNING	2,000		1,000	(50.00)	(1,000)
01-25-615-305	EDP PERSONNEL TRAINING	2,600			(100.00)	(2,600)
01-25-615-306	IT - CONSULTING SERVICES	25,000	37,500		(100.00)	(25,000)
DATA PROCESSING		68,738	74,857	13,500	(80.36)	(55,238)
CAPITAL IMPROVEMENTS						
01-25-625-611	FURNITURE & OFFICE EQUIPMENT	500			(100.00)	(500)
CAPITAL IMPROVEMENTS		500			(100.00)	(500)
FINANCIAL AUDIT						
01-25-620-251	AUDIT SERVICES	28,488	33,017	34,000	19.35	5,512
01-25-620-252	FINANCIAL SERVICES	7,225	8,825	4,550	(37.02)	(2,675)
FINANCIAL AUDIT		35,713	41,842	38,550	7.94	2,837
Totals for dept 25 - FINANCE DEPARTMENT		436,805	462,545	353,128	(19.16)	(83,677)

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:

1. Increase traffic enforcement.
2. Increase succession planning through training and cross training.
3. Increase recruitment through various marketing techniques.

Fiscal Year 2019-20 Goals and Accomplishments

1. Continue to increase DUI and traffic enforcement.

Goal Achieved: Over the course of 2018/2019 there were 11 DUI arrests. This increased to 18 DUI arrests in the 2019/2020 fiscal year.

2. Develop department wide state mandated training calendar.

Goal Achieved: During the past fiscal year, the police department implemented the use of Frontline Training Tracker. All training from 2016 forward was entered into Frontline which keeps track of all state mandates and their expirations.

3. Increase commercial motor vehicle overweight enforcement.

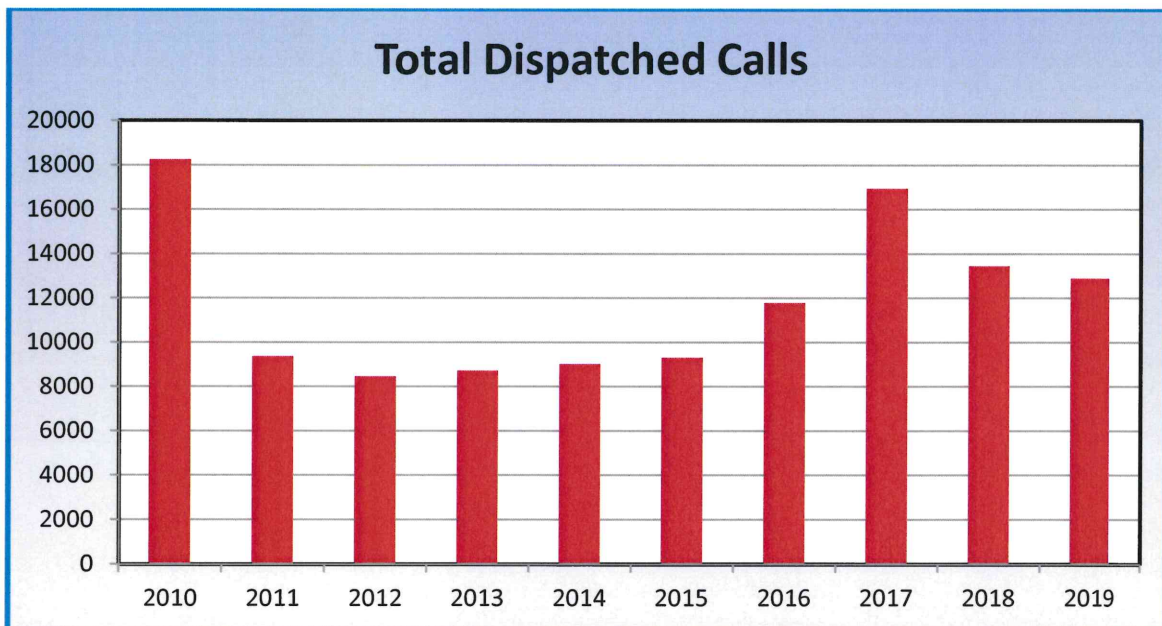
Goal Achieved: In 2018/2019 the truck enforcement initiative began with the certification of Officer Huntley and Sergeant Eisenbeis in basic truck enforcement. During the inaugural year there were 5 overweight violations cited in total. In fiscal year 2019/2020 we added an additional three certified truck enforcement officers to the initiatives and the number of overweight citations increased to 28.

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 pleasant place to live and work.

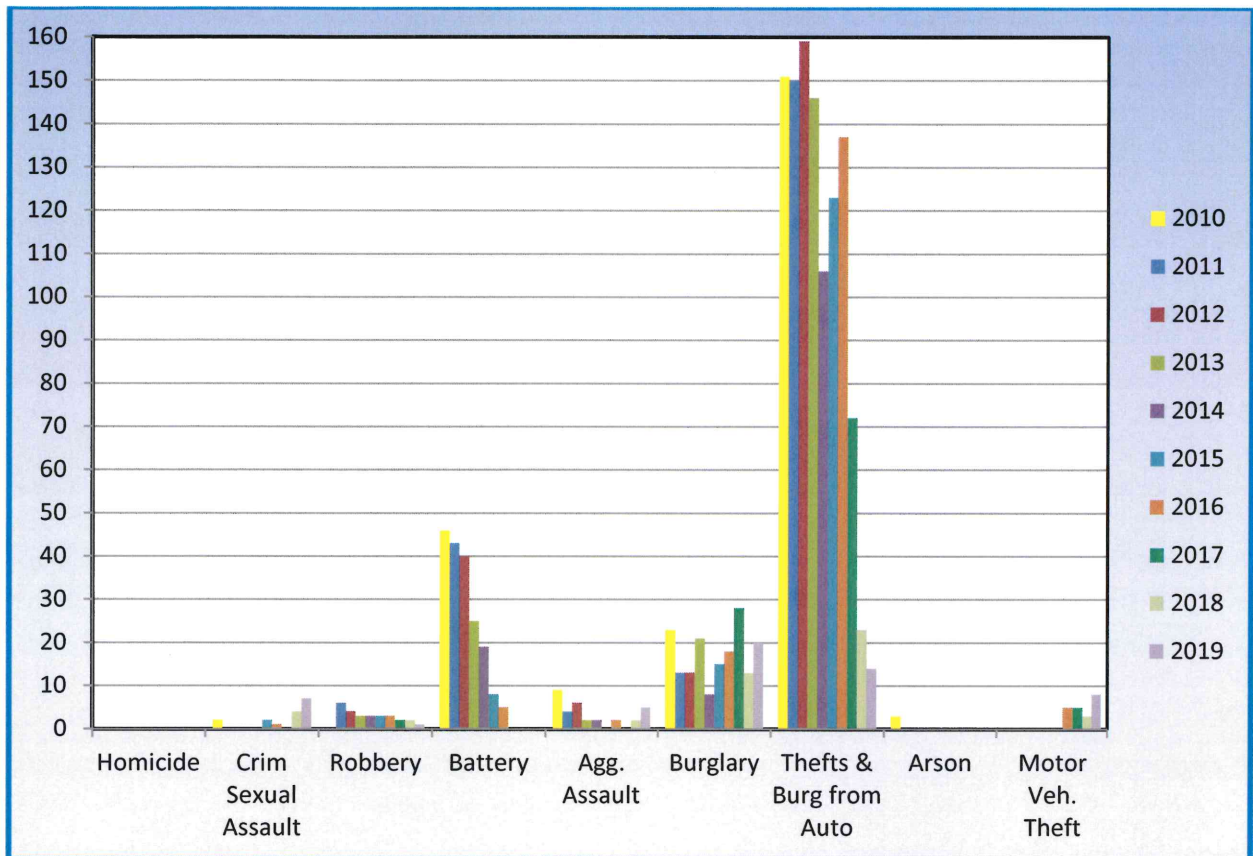
To provide these services and measure the Department's effectiveness in meeting the community's needs, the Police Department prepares an annual report which includes the following methods of measurement:



Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Total	18,237	9,345	8,448	8,713	9,015	9,289	11,773	16,936	13,432	12,872

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.

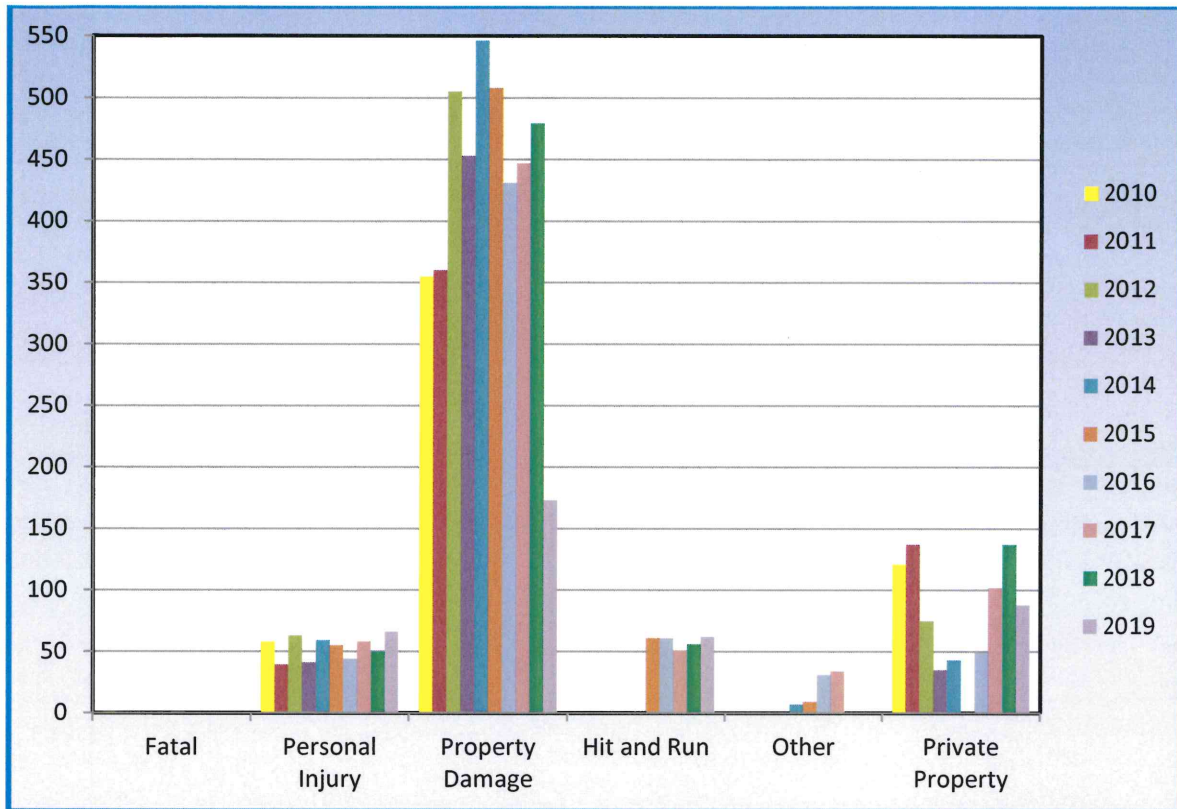
Index Crime Comparison



Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Homicide	0	0	0	0	0	0	0	0	0	0
Criminal Sex Assault	2	0	0	0	0	2	1	0	4	7
Robbery	0	6	4	3	3	3	3	2	2	1
Battery	46	43	40	25	19	8	5	n/a	n/a	n/a
Aggravated Assault	9	4	6	2	2	0	2	0	2	5
Burglary	23	13	13	21	8	15	18	28	13	20
Thefts/Burg from Auto	151	150	159	146	106	123	137	72	23	14
Arson	3	0	0	0	0	0	0	0	0	0
Motor Vehicle Theft	0	0	0	0	0	0	5	5	3	8
TOTAL	234	216	222	197	138	151	171	107	47	55

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 on 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 community awareness efforts.

Traffic Accident Summary



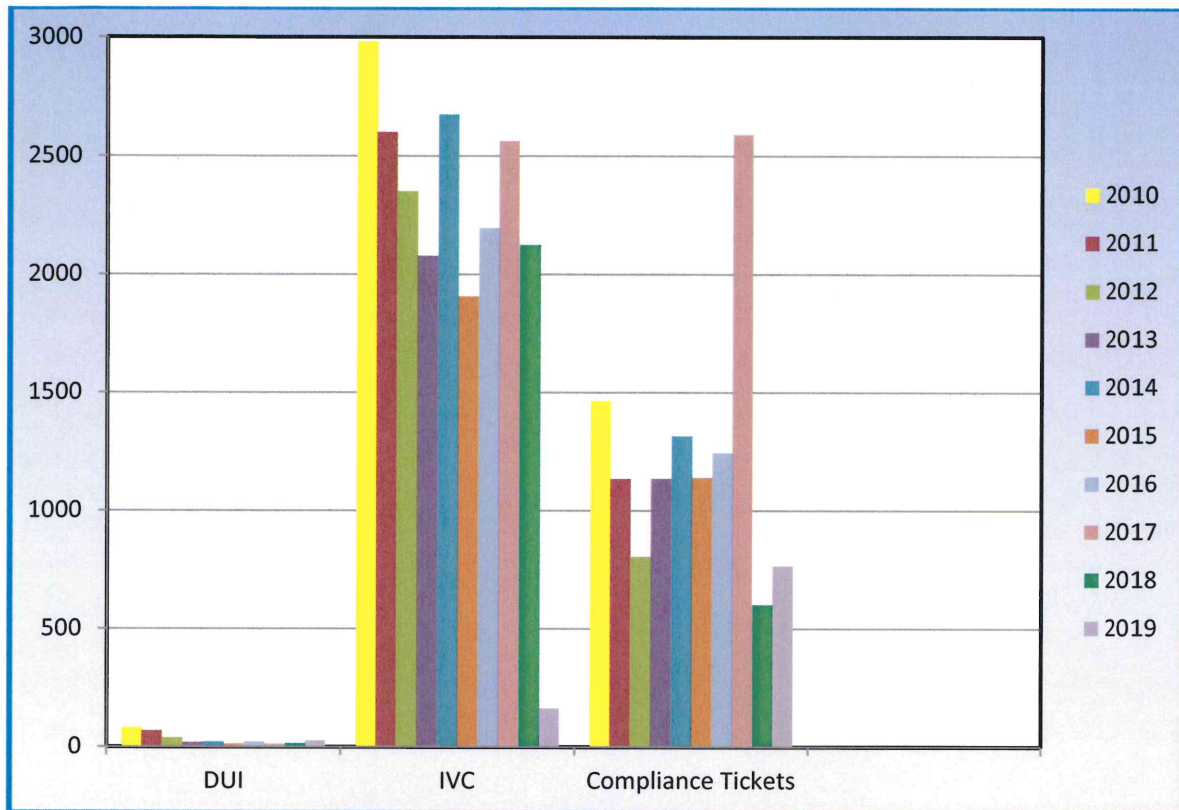
Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Fatal	1	0	0	0	0	1	0	0	0	0
Personal Injury	58	39	63	41	59	55	44	58	50	66
Property Damage	355	360	505	453	546	508	431	447	479	173
Hit and Run	n/r	n/r	n/r	n/r	n/r	61	61	51	56	62
Other	n/r	n/r	n/r	n/r	7	9	31	34	0	0
Private Property	121	137	75	35	43	n/r	49	102	137	88
TOTAL	535	536	643	529	655	634	616	692	722	389

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.

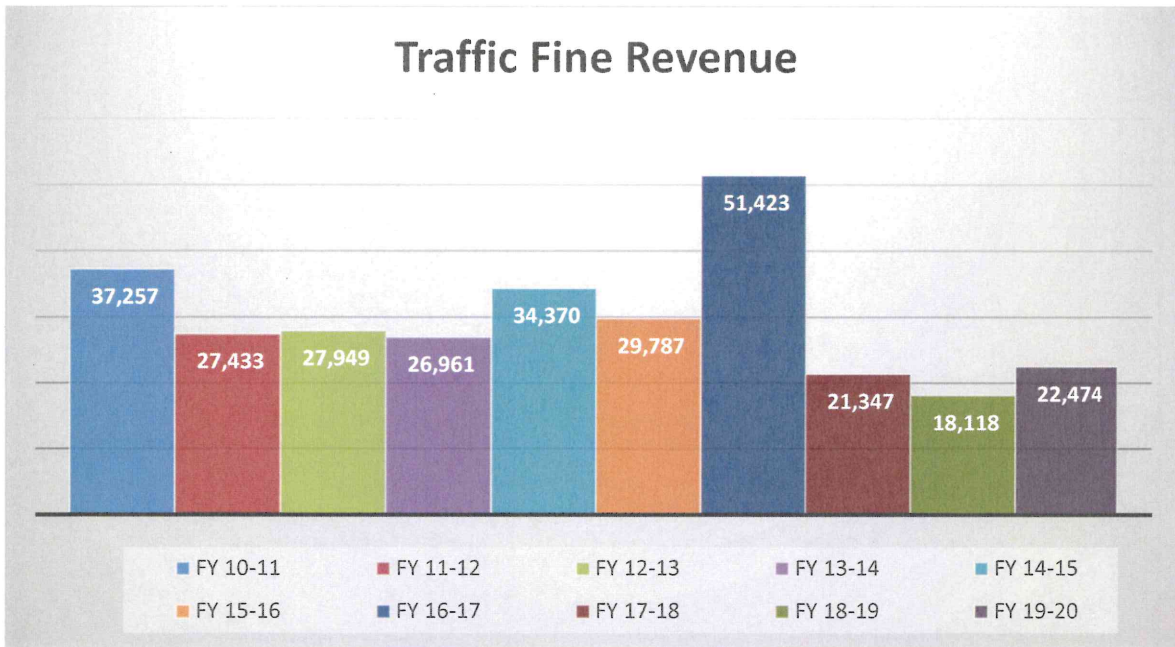
Traffic Enforcement Summary



Calendar Year:	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
DUI	81	67	38	18	20	11	20	11	14	26
IVC Traffic Citations	2,982	2,600	2,352	2,079	2,674	1,907	2,196	2,563	2,124	1,662
Compliance/Parking/Ordinance Tickets	1,463	1,134	806	1,136	1,315	1,139	1,245	2,591	602	767
TOTAL	4,526	3,801	3,196	3,233	4,009	3,057	3,461	5,165	2,740	2,455

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.

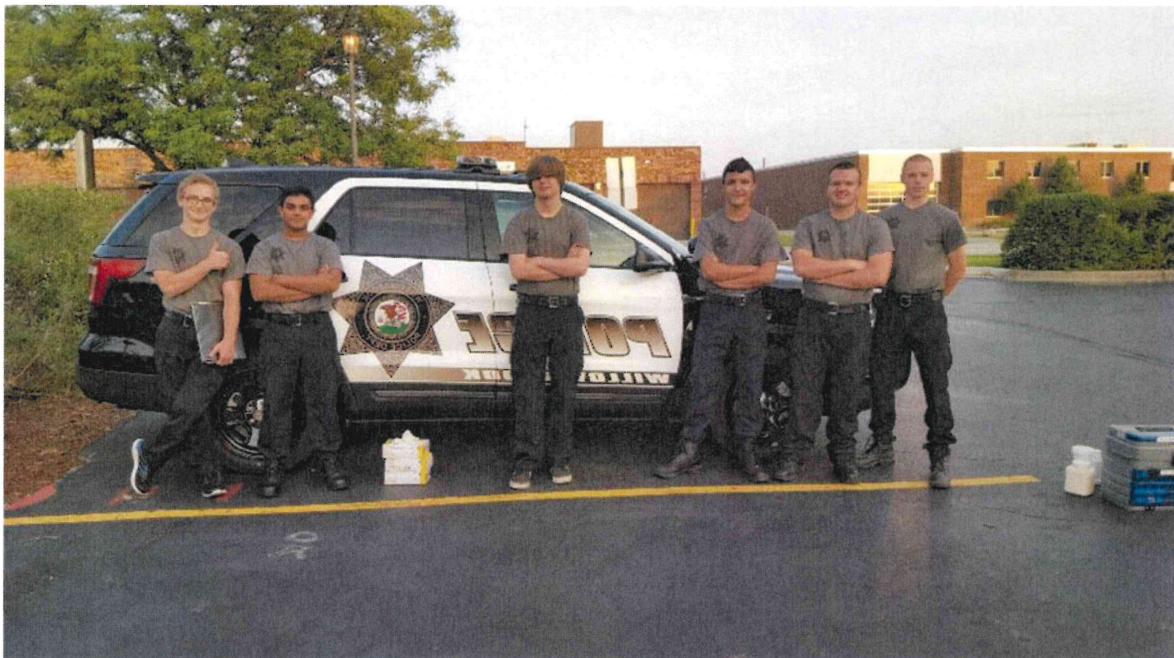
The Willowbrook Police Department is dedicated to reducing the number of traffic fatalities and injuries through traffic enforcement. These efforts focus on the major contributors of accidents, which include the following: seat belt usage, speeding, impaired motorists (DUI), and distracted driving.



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

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 suspended, however the program was re-established 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, 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.

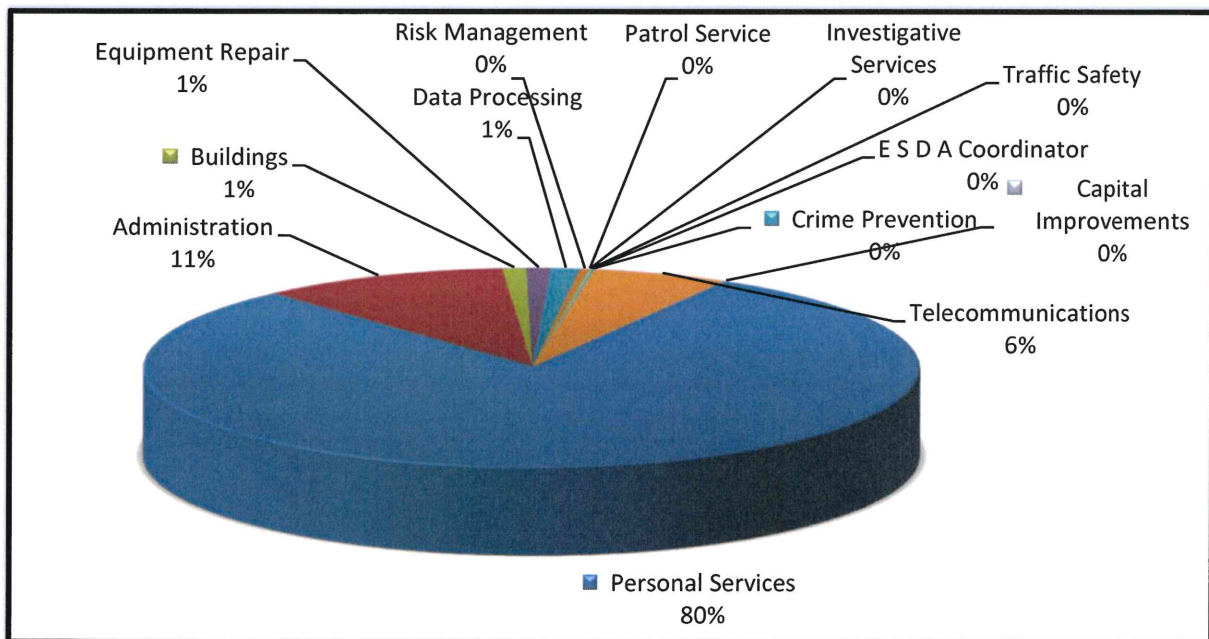


The tracking of the above data and other programs assist the department in focusing its efforts, preparing staffing assignments, evaluating the effectiveness of its current programs and goal setting for future years.

Police Department Budget Fiscal Year 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19</u> <u>Budget</u>	<u>FY 2019-20</u> <u>Budget</u>	<u>FY 2020-21</u> <u>Budget</u>
400	Personal Services	\$ 4,024,351	\$ 4,052,667	\$ 4,348,547
630	Administration	618,889	621,888	571,945
630	Buildings	-	10,580	54,127
630	Equipment Repair	85,250	82,250	56,500
640	Data Processing	57,123	70,283	65,367
645	Risk Management	20,000	20,000	20,000
650	Patrol Service	39,793	14,300	3,300
655	Investigative Services	1,000	1,000	-
660	Traffic Safety	5,300	5,300	5,323
665	E S D A Coordinator	500	500	-
670	Crime Prevention	6,000	6,000	5,000
675	Telecommunications	289,421	308,058	312,000
680	Capital Improvements	85,627	285,873	1,500
Total		<u>\$ 5,233,254</u>	<u>\$ 5,478,699</u>	<u>\$ 5,443,609</u>
Percent Difference			4.69%	-0.64%

Personnel (FTEs)	26.5	26.0	26.0
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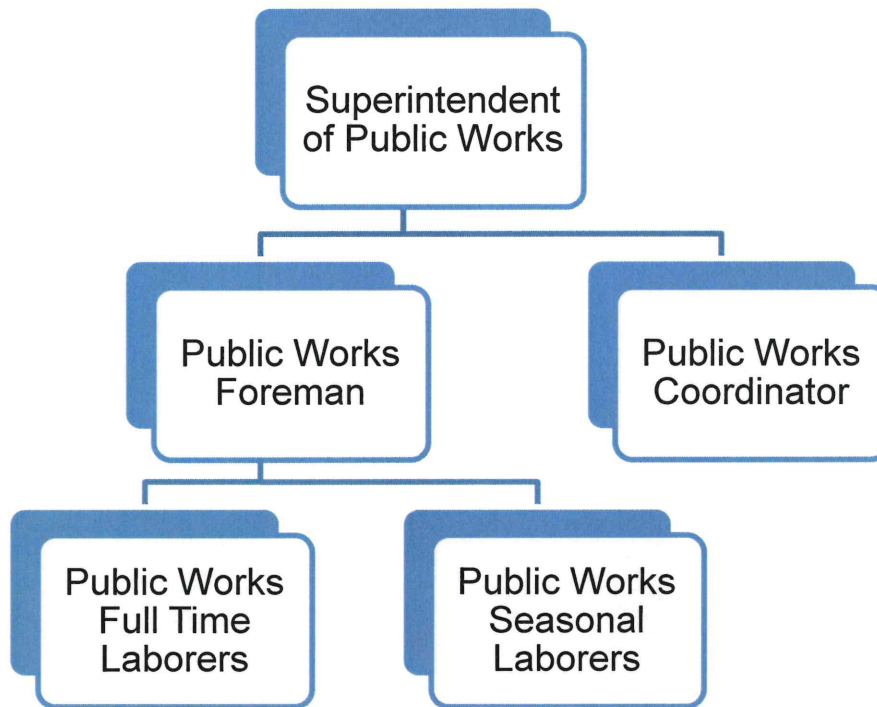
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 30 - POLICE DEPARTMENT						
PERSONAL SERVICES						
01-30-400-147	MEDICARE	39,257	40,287	41,024	4.50	1,767
01-30-400-151	IMRF	21,075	22,473	25,270	19.91	4,195
01-30-400-161	SOCIAL SECURITY	10,684	11,393	11,683	9.35	999
01-30-400-171	SUI - UNEMPLOYMENT	1,612	7,000	6,708	316.13	5,096
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,150,593	2,248,654	2,289,826	6.47	139,233
01-30-630-102	OVERTIME	285,000	305,000	336,000	17.89	51,000
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	8,000	8,000	15,000	87.50	7,000
01-30-630-126	SALARIES - CLERICAL	163,325	174,087	178,439	9.25	15,114
01-30-630-127	OVERTIME - CLERICAL	9,000	9,670	10,000	11.11	1,000
01-30-630-131	PERSONNEL RECRUITMENT	2,500	2,500	1,000	(60.00)	(1,500)
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	374,763	362,049	358,884	(4.24)	(15,879)
01-30-630-155	POLICE PENSION	986,858	986,858	1,074,713	8.90	87,855
PERSONAL SERVICES		4,052,667	4,177,971	4,348,547	7.30	295,880
DATA PROCESSING						
01-30-640-212	EDP EQUIPMENT/SOFTWARE	22,000	59,749	3,732	(83.04)	(18,268)
01-30-640-225	INTERNET/WEBSITE HOSTING	1,968	3,360	6,760	243.50	4,792
01-30-640-263	EDP LICENSES	28,315	27,000	30,000	5.95	1,685
01-30-640-267	DOCUMENT STORAGE/SCANNING	18,000	10,702	2,000	(88.89)	(16,000)
01-30-640-306	CONSULTING SERVICES		2,375	22,875		22,875
DATA PROCESSING		70,283	103,186	65,367	(6.99)	(4,916)
ADMINISTRATION						
01-30-630-201	PHONE - TELEPHONES	27,000	20,000	27,000		
01-30-630-202	ACCREDITATION	8,000	7,500	4,645	(41.94)	(3,355)
01-30-630-238	FIAT (INACTIVE AFTER 19/20)	3,500	4,000		(100.00)	(3,500)
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	16,000	16,000	33.33	4,000
01-30-630-242	DUPAGE CHILDREN'S CENTER (INACTIVE AF	3,000	3,000		(100.00)	(3,000)
01-30-630-245	FIRING RANGE	2,500	332	2,500		
01-30-630-246	RED LIGHT - ADJUDICATOR	6,000	4,800	6,000		
01-30-630-247	RED LIGHT - CAMERA FEES	275,000	269,700	275,000		
01-30-630-248	RED LIGHT - COM ED	2,000	1,700	2,000		
01-30-630-249	RED LIGHT - MISC FEE	22,000	32,000	35,000	59.09	13,000
01-30-630-301	OFFICE SUPPLIES	7,000	3,500	4,000	(42.86)	(3,000)
01-30-630-302	PRINTING & PUBLISHING	5,450	3,200	4,000	(26.61)	(1,450)
01-30-630-303	FUEL/MILEAGE/WASH	65,000	50,000	50,000	(23.08)	(15,000)
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	30,207	20,000	40,000	32.42	9,793
01-30-630-305	TUITION REIMBURSEMENT	6,000	2,439	6,000		
01-30-630-306	REIMB PERSONNEL EXPENSES		64			
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	17,485	12,000	20,500	17.24	3,015
01-30-630-308	CADET PROGRAM	4,000	1,000	500	(87.50)	(3,500)
01-30-630-309	EMPLOYEE RECOGNITION			3,000		3,000
01-30-630-311	POSTAGE & METER RENT	4,000	4,100	4,200	5.00	200
01-30-630-315	COPY SERVICE	4,000	4,500	4,100	2.50	100
01-30-630-331	OPERATING SUPPLIES (INACTIVE AFTER 19/	3,500	4,000		(100.00)	(3,500)
01-30-630-345	UNIFORMS	33,000	22,000	28,500	(13.64)	(4,500)
01-30-630-346	AMMUNITION	13,000	9,000	14,000	7.69	1,000
01-30-630-401	OPERATING EQUIPMENT	26,900	25,000	25,000	(7.06)	(1,900)
01-30-630-402	BODY CAMERAS	33,846			(100.00)	(33,846)
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	7,500	5,273		(100.00)	(7,500)
ADMINISTRATION		621,888	525,108	571,945	(8.03)	(49,943)
RISK MANAGEMENT						
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	20,000	22,000	20,000		
RISK MANAGEMENT		20,000	22,000	20,000		
CAPITAL IMPROVEMENTS						
01-30-635-288	BUILDING CONSTR & REMODEL	112,900	1,049	1,500	(98.67)	(111,400)
01-30-680-622	RADIO EQUIPMENT	5,200			(100.00)	(5,200)
01-30-680-625	NEW VEHICLES	167,773	158,476		(100.00)	(167,773)
CAPITAL IMPROVEMENTS		285,873	159,525	1,500	(99.48)	(284,373)
BUILDINGS						
01-30-630-228	MAINTENANCE - BUILDING	7,180	42,000	44,927	525.72	37,747

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
01-30-630-235	NICOR GAS (7760 QUINCY)	3,000	4,300	5,000	66.67	2,000
01-30-630-250	SANITARY (7760 QUINCY)	400	700	1,200	200.00	800
01-30-630-350	LANDSCAPING - POLICE DEPT					
01-30-630-351	BUILDING MAINTENANCE SUPPLIES			3,000		3,000
BUILDINGS		10,580	47,000	54,127	411.60	43,547
EQUIPMENT REPAIR						
01-30-630-409	MAINTENANCE - VEHICLES	70,000	45,000	50,000	(28.57)	(20,000)
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	12,250	9,000	6,500	(46.94)	(5,750)
EQUIPMENT REPAIR		82,250	54,000	56,500	(31.31)	(25,750)
PATROL						
01-30-650-268	ANIMAL CONTROL	800	300	800		
01-30-650-340	K-9 PROGRAM (INACTIVE AFTER 19/20)	1,000	160		(100.00)	(1,000)
01-30-650-343	JAIL SUPPLIES	1,500	1,140	1,500		
01-30-650-348	DRUG FORFEITURE EXP - STATE	5,000		500	(90.00)	(4,500)
01-30-650-349	DRUG FORFEITURE EXP - FEDERAL	6,000		500	(91.67)	(5,500)
PATROL		14,300	1,600	3,300	(76.92)	(11,000)
INVESTIGATIVE						
01-30-655-339	CONFIDENTIAL FUNDS	1,000			(100.00)	(1,000)
INVESTIGATIVE		1,000			(100.00)	(1,000)
TRAFFIC SAFETY						
01-30-660-105	PART TIME - CROSSING GUARD	5,300	5,323	5,323	0.43	23
TRAFFIC SAFETY		5,300	5,323	5,323	0.43	23
ESDA COORDINATOR						
01-30-665-263	SIREN MAINTENANCE	500			(100.00)	(500)
ESDA COORDINATOR		500			(100.00)	(500)
CRIME PREVENTION						
01-30-670-302	PRINTING & PUBLISHING	1,000			(100.00)	(1,000)
01-30-670-331	COMMODITIES	5,000	3,500	5,000		
CRIME PREVENTION		6,000	3,500	5,000	(16.67)	(1,000)
TELECOMMUNICATIONS						
01-30-675-235	RADIO DISPATCHING	308,058	289,565	312,000	1.28	3,942
TELECOMMUNICATIONS		308,058	289,565	312,000	1.28	3,942
Totals for dept 30 - POLICE DEPARTMENT		5,478,699	5,388,778	5,443,609	(0.64)	(35,090)

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 2020-21.
- 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 the fall of 2020. We will be planting 20 trees this year with up to 40 possible 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; \$80,000 has been budgeted 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

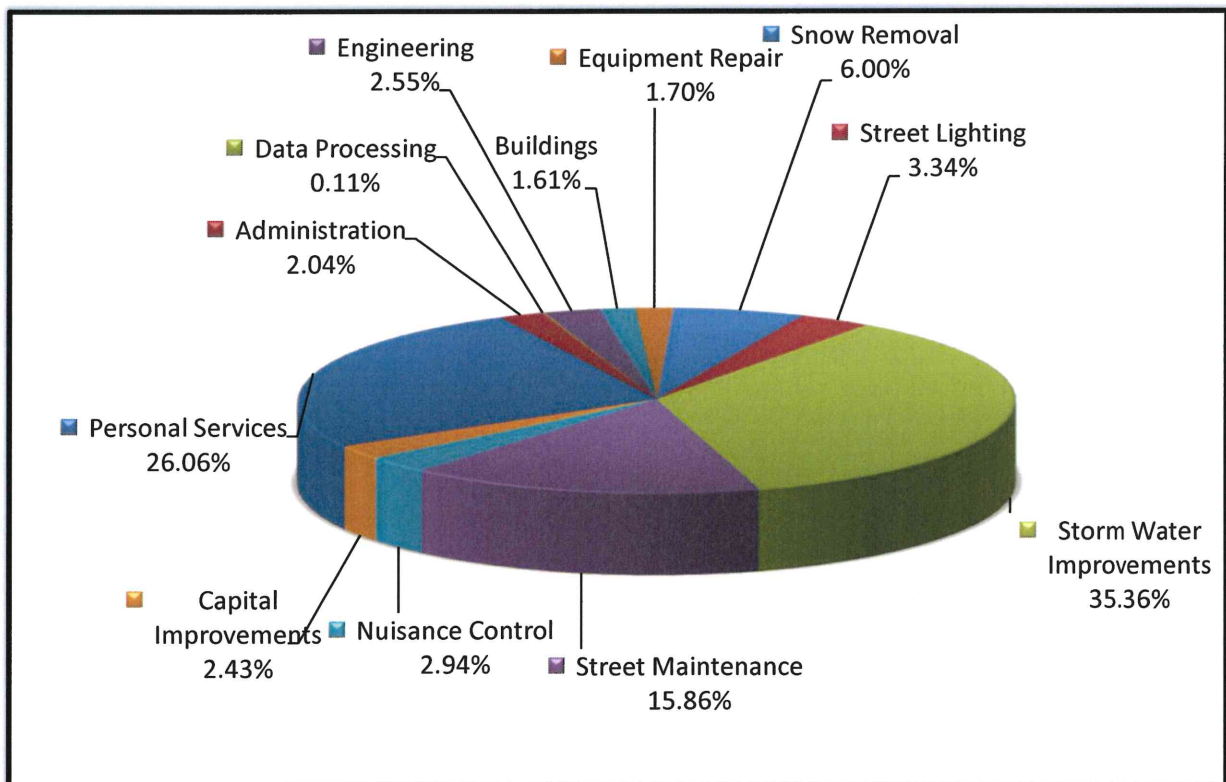
mosquito abatement services to residents county-wide. \$35,300 has been budgeted this year for this program.

- 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 \$140,000 to \$160,000 in FY 2019-20 and has remained at \$160,000 this year to continue the Village's diligent efforts towards sidewalk replacement, rural ditching/culvert maintenance, correcting snowplow damage and other related projects.
- The Village budgeted \$32,500 for FY 2020-21 to have the storm sewer replaced on Clarendon Hills Road at Knollwood Drive, in addition to the annual general storm sewer budget of \$60,000.
- 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; this year also includes one additional emergency pickup.
- 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 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 345,394	\$ 425,149	\$ 321,331
710	Administration	24,100	25,860	25,134
715	Data Processing	1,373	5,070	1,296
720	Engineering	66,500	56,500	31,500
725	Buildings	21,486	19,700	19,900
735	Equipment Repair	20,000	20,500	21,000
740	Snow Removal	66,200	64,200	74,000
745	Street Lighting	41,340	42,000	41,141
750	Storm Water Improvements	277,000	329,500	436,000
755	Street Maintenance	171,400	168,900	195,600
760	Nuisance Control	34,100	36,300	36,300
765	Capital Improvements	30,000	207,863	30,000
Total		<u>\$ 1,098,893</u>	<u>\$ 1,401,542</u>	<u>\$ 1,233,202</u>
Percent Difference			27.54%	-12.01%

Personnel (FTEs)	2.25	3.00	3.00
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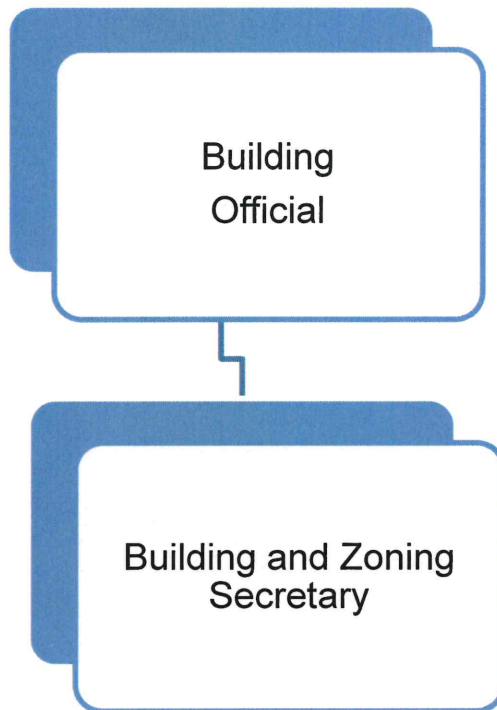
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 35 - PUBLIC WORKS DEPARTMENT						
PERSONAL SERVICES						
01-35-400-147	MEDICARE	4,322	3,100	3,204	(25.87)	(1,118)
01-35-400-151	IMRF	33,766	26,333	28,147	(16.64)	(5,619)
01-35-400-161	SOCIAL SECURITY	17,062	13,000	13,700	(19.70)	(3,362)
01-35-400-171	SUI - UNEMPLOYMENT	186	950	998	436.56	812
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	251,109	182,394	163,587	(34.85)	(87,522)
01-35-710-102	OVERTIME	22,500	20,000	20,000	(11.11)	(2,500)
01-35-710-103	PART TIME - LABOR	25,000	8,000	11,072	(55.71)	(13,928)
01-35-710-126	SALARIES - CLERICAL	25,666	25,667	26,308	2.50	642
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	45,538	52,685	54,315	19.27	8,777
PERSONAL SERVICES		425,149	332,129	321,331	(24.42)	(103,818)
DATA PROCESSING						
01-35-715-212	EDP EQUIPMENT/SOFTWARE	3,700	3,946		(100.00)	(3,700)
01-35-715-225	INTERNET/WEBSITE HOSTING	1,370	1,296	1,296	(5.40)	(74)
DATA PROCESSING		5,070	5,242	1,296	(74.44)	(3,774)
ADMINISTRATION						
01-35-710-201	TELEPHONES	2,500	2,784	2,784	11.36	284
01-35-710-301	OFFICE SUPPLIES	500	500	500		
01-35-710-302	PRINTING & PUBLISHING	600	560	750	25.00	150
01-35-710-303	FUEL/MILEAGE/WASH	9,150	9,000	10,400	13.66	1,250
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	500	2,000		
01-35-710-306	REIMB PERSONNEL EXPENSES-DELETE	300			(100.00)	(300)
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	310	300	400	29.03	90
01-35-710-311	POSTAGE & METER RENT	1,500	1,000	1,500		
01-35-710-345	UNIFORMS	5,000	3,000	3,800	(24.00)	(1,200)
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	3,500	3,500	2,500	(28.57)	(1,000)
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500	200	500		
ADMINISTRATION		25,860	21,344	25,134	(2.81)	(726)
BUILDINGS						
01-35-725-413	MAINTENANCE - GARAGE	5,000	5,000	5,000		
01-35-725-414	MAINTENANCE - SALT BINS	1,500	1,500	1,500		
01-35-725-415	NICOR GAS	3,000	3,150	3,200	6.67	200
01-35-725-417	SANITARY USER CHARGE	200	130	200		
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	9,400	10,000		
BUILDINGS		19,700	19,180	19,900	1.02	200
CAPITAL IMPROVEMENTS						
01-35-765-625	VEHICLES - NEW & OTHER	56,196	59,000		(100.00)	(56,196)
01-35-765-640	VILLAGE ENTRY SIGNS	66,667			(100.00)	(66,667)
01-35-765-685	STREET IMPROVEMENTS	85,000	18,000	30,000	(64.71)	(55,000)
CAPITAL IMPROVEMENTS		207,863	77,000	30,000	(85.57)	(177,863)
ENGINEERING						
01-35-720-245	FEES - ENGINEERING	55,000	80,000	30,000	(45.45)	(25,000)
01-35-720-254	PLAN REVIEW - ENGINEER	1,500	564	1,500		
ENGINEERING		56,500	80,564	31,500	(44.25)	(25,000)
EQUIPMENT REPAIR						
01-35-735-409	MAINTENANCE - VEHICLES	20,000	17,000	20,000		
01-35-735-411	MAINTENANCE - EQUIPMENT	500	1,000	1,000	100.00	500
EQUIPMENT REPAIR		20,500	18,000	21,000	2.44	500
SNOW REMOVAL						
01-35-740-287	SNOW REMOVAL CONTRACT	60,000	45,000	70,000	16.67	10,000
01-35-740-306	REIMB PERSONAL EXPENSES-DELETE	200			(100.00)	(200)
01-35-740-411	MAINTENANCE - EQUIPMENT	4,000	3,500	4,000		
SNOW REMOVAL		64,200	48,500	74,000	15.26	9,800
STREET LIGHTING						
01-35-745-207	ENERGY - STREET LIGHTS	21,000	19,800	21,000		
01-35-745-223	MAINTENANCE - STREET LIGHTS	17,000	23,000	17,000		
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	4,000	3,696	3,141	(21.48)	(859)

BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
STREET LIGHTING		42,000	46,496	41,141	(2.05)	(859)
STORM WATER IMPROVEMENTS						
01-35-750-286	JET CLEANING CULVERT	15,000	16,000	20,000	33.33	5,000
01-35-750-289	SITE IMPROVEMENTS	15,000		10,000	(33.33)	(5,000)
01-35-750-290	EQUIPMENT RENTAL	2,500	72	3,500	40.00	1,000
01-35-750-328	STREET & ROW MAINTENANCE	160,000	155,000	160,000		
01-35-750-329	MAINTENANCE - SAW MILL CREEK	2,000	1,755		(100.00)	(2,000)
01-35-750-338	TREE MAINTENANCE	85,000	182,000	150,000	76.47	65,000
01-35-750-381	STORM WATER IMPROVEMENTS MAINTEN	50,000	55,000	92,500	85.00	42,500
STORM WATER IMPROVEMENTS		329,500	409,827	436,000	32.32	106,500
STREET MAINTENANCE						
01-35-755-279	TRASH REMOVAL	1,250	1,870	2,000	60.00	750
01-35-755-281	ROUTE 83 BEAUTIFICATION	52,500	30,000	52,000	(0.95)	(500)
01-35-755-282	REIMB EXP - CONSTRUCTION	500	500		(100.00)	(500)
01-35-755-283	REIMB EXP - OTHER	5,000			(100.00)	(5,000)
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000	31,800	35,000	75.00	15,000
01-35-755-290	EQUIPMENT RENTAL	750			(100.00)	(750)
01-35-755-328	STREET & ROW MAINTENANCE OTHER	20,000	15,000	15,000	(25.00)	(5,000)
01-35-755-331	SALT	55,000	75,000	80,000	45.45	25,000
01-35-755-332	J.U.L.I.E.	2,400	2,250	2,400		
01-35-755-333	ROAD SIGNS	10,000	10,000	7,700	(23.00)	(2,300)
01-35-755-401	OPERATING EQUIPMENT	1,500	1,350	1,500		
STREET MAINTENANCE		168,900	167,770	195,600	15.81	26,700
NUISANCE CONTROL						
01-35-760-258	PEST CONTROL	1,000		1,000		
01-35-760-259	MOSQUITO ABATEMENT	35,300	35,000	35,300		
NUISANCE CONTROL		36,300	35,000	36,300		
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		1,401,542	1,261,052	1,233,202	(12.01)	(168,340)

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 our 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.

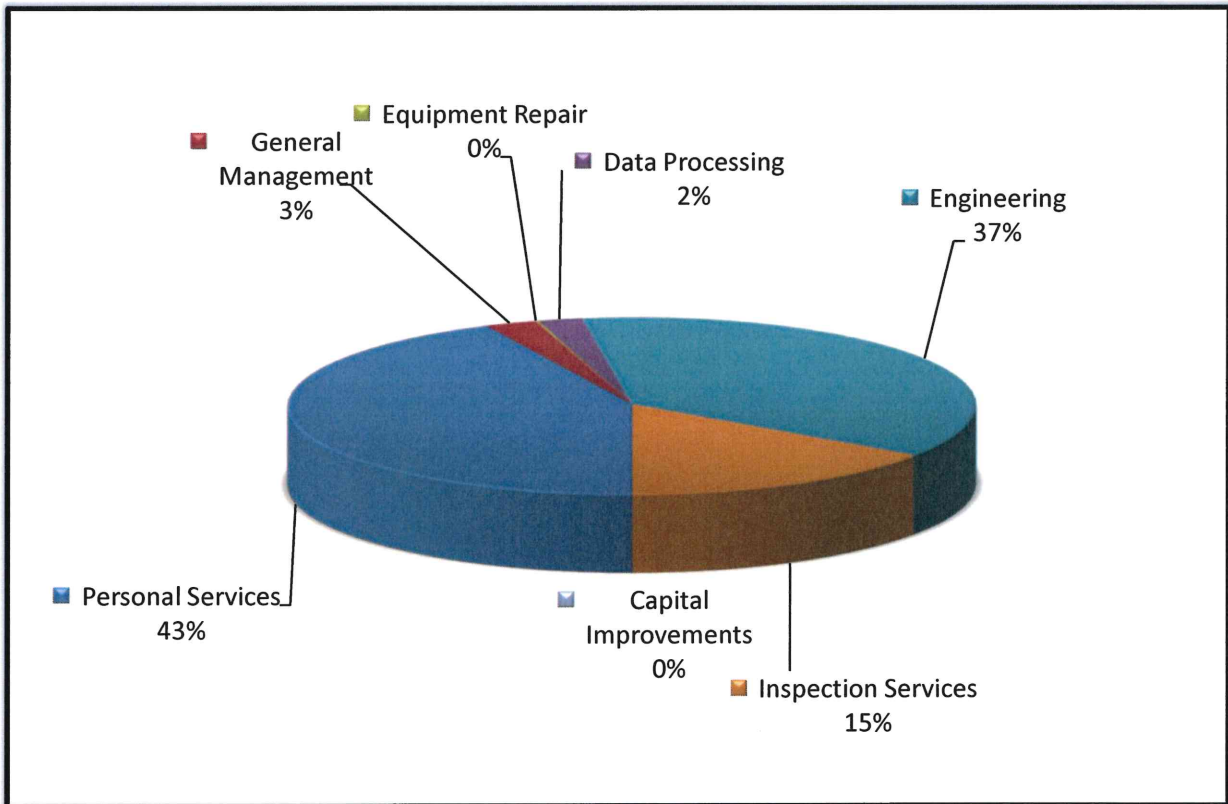
2. Maintain current high level of services in all operating departments:

- 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, including researching future electronic permit submittal process and perfecting remote operations for Department staff that became necessary due to COVID-19.
- 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 recognized professional training organizations.
- Continue cooperation with other entities and jurisdictions that we are required to work with, i.e. Tri-State and Pleasantview Fire Protection Districts, DuPage County Health Department, and Flagg Creek and DuPage County Sanitary Districts
- Update all codes at least on a six to nine-year interval (maximum of three, three-year code cycles).
- Building Official shall continue participation 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 Laws and Ordinances Committee to assure continuity on all pending projects.

Building & Zoning Budget Fiscal Year 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 170,164	\$ 182,412	\$ 183,738
810	General Management	6,050	8,590	10,626
810	Equipment Repair	3,000	2,250	500
815	Data Processing	31,700	12,400	9,000
820	Engineering	114,000	130,500	159,000
830	Inspection Services	59,500	56,500	65,000
835	Capital Improvements	-	-	-
	Total	\$ 384,414	\$ 392,652	\$ 427,864
	Percent Difference		2.14%	8.97%

Personnel (FTEs)	1.0	1.0	1.0
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BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 40 - BUILDING & ZONING DEPARTMENT						
PERSONAL SERVICES						
01-40-400-147	MEDICARE	1,921	1,921	1,905	(0.83)	(16)
01-40-400-151	IMRF	16,200	16,200	17,621	8.77	1,421
01-40-400-161	SOCIAL SECURITY	8,213	8,213	8,147	(0.80)	(66)
01-40-400-171	SUI - UNEMPLOYMENT	93	400	387	316.13	294
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	94,648	94,648	97,014	2.50	2,366
01-40-810-102	OVERTIME	15,000	10,000	11,000	(26.67)	(4,000)
01-40-810-126	SALARIES - CLERICAL	22,816	22,816	23,386	2.50	570
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	23,521	23,521	24,278	3.22	757
PERSONAL SERVICES		182,412	177,719	183,738	0.73	1,326
GENERAL MANAGEMENT						
01-40-810-201	TELEPHONES	500	876	876	75.20	376
01-40-810-301	OFFICE SUPPLIES	1,000	500	1,000		
01-40-810-302	PRINTING & PUBLISHING	750	2,100	750		
01-40-810-303	FUEL/MILEAGE/WASH	1,000	900	1,000		
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	1,200	1,200	20.00	200
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	1,000	500	500	(50.00)	(500)
01-40-810-311	POSTAGE & METER RENT	350	400	400	14.29	50
01-40-810-315	COPY SERVICE	2,640	4,763	4,500	70.45	1,860
01-40-810-345	UNIFORMS	350	400	400	14.29	50
GENERAL MANAGEMENT		8,590	11,639	10,626	23.70	2,036
DATA PROCESSING						
01-40-815-212	EDP EQUIPMENT/SOFTWARE		7,664			
01-40-815-267	DOCUMENT STORAGE/SCANNING	9,800	3,500	9,000	(8.16)	(800)
01-40-815-305	EDP PERSONNEL TRAINING	2,600			(100.00)	(2,600)
DATA PROCESSING		12,400	11,164	9,000	(27.42)	(3,400)
CAPITAL IMPROVEMENTS						
01-40-835-625	VEHICLES - NEW & OTHER					
CAPITAL IMPROVEMENTS						
ENGINEERING						
01-40-815-306	CONSULTING SERVICES		2,081			
01-40-820-245	FEES - ENGINEERING	5,000	2,500		(100.00)	(5,000)
01-40-820-246	FEES - DRAINAGE ENGINEER	10,000	3,000		(100.00)	(10,000)
01-40-820-247	REIMB EXP - ENGINEERING	500			(100.00)	(500)
01-40-820-254	PLAN REVIEW - CIVIL ENGINEER	5,000	14,142	12,000	140.00	7,000
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000	10,500	7,000	40.00	2,000
01-40-820-258	PLAN REVIEW - BUILDING CODE	90,000	185,200	140,000	55.56	50,000
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	15,000	2,777		(100.00)	(15,000)
ENGINEERING		130,500	220,200	159,000	21.84	28,500
EQUIPMENT REPAIR						
01-40-810-401	OPERATING EQUIPMENT	250			(100.00)	(250)
01-40-810-409	MAINTENANCE - VEHICLES	2,000	2,000	500	(75.00)	(1,500)
EQUIPMENT REPAIR		2,250	2,000	500	(77.78)	(1,750)
INSPECTION						
01-40-830-109	PART TIME - INSPECTOR	40,000	42,147	40,000		
01-40-830-115	PLUMBING INSPECTION	7,500	19,088	15,000	100.00	7,500
01-40-830-117	ELEVATOR INSPECTION	5,000	6,091	5,000		
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000	4,500	5,000	25.00	1,000
INSPECTION		56,500	71,826	65,000	15.04	8,500
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		392,652	494,548	427,864	8.97	35,212

Hotel/Motel 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:

- With the achievement of Home Rule status in April 2019, the Village gained the ability to spend previously restricted hotel/motel taxes on any program. Beginning in FY 2020-21, these revenues will be accounted for in the General Fund and expenditures will be reported in a new Hotel/Motel Department. The revenues will continue to fund event and tourism promotion as previous advertising campaigns did in the Hotel/Motel Tax Fund. The one-time transfer of the Hotel/Motel Tax Fund's residual fund balance will also help to offset the deficit budget in the General Fund for FY 2020-21.

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

- The Village provides support and funding for the Willowbrook/Burr Ridge Chamber of Commerce through participation in events and programs. In June 2019, the Village once again participated in the annual business expo through the Chamber of Commerce to promote Village services and tourism.
- Since January 2016, the largest of the Village's four hotels has been closed for extensive renovations. As of April 2020, the hotel was nearing its grand re-opening under the Delta Marriott flag. Another hotel, Red Roof Inn Plus, was sold during FY 2019-20. That same year a third hotel, La Quinta Inn, was listed for sale. Due to these events, the Village decided to pause on advertising for one year as the status of the four Village hotels settles. The Village will explore new advertising opportunities beginning FY 2021-22.

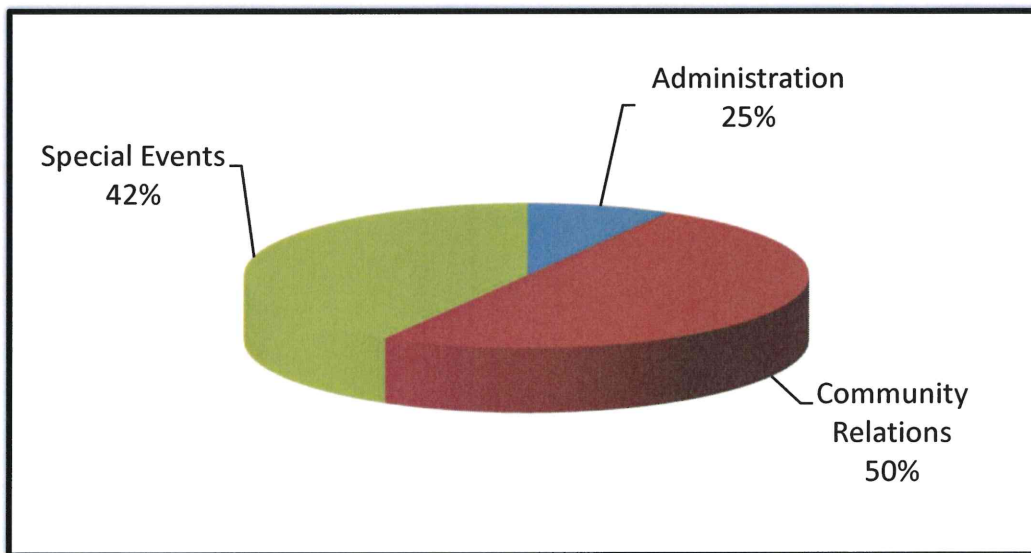
3. Provide the financial resources to develop a virtual Village Hall, paperless Board meetings and information services:

- The Village continues to make ongoing improvements to the Willowbrook mobile phone app which is hosted by the Village and provides information on Village hotels, restaurants, events and other items.

Hotel/Motel Department Budget Fiscal Year 2020-21

Program	Description	FY 2020-21 <u>Budget</u>
401	Administration	\$ 500
435	Community Relations	3,000
436	Special Events	<u>2,500</u>
Total		<u>\$ 6,000</u>

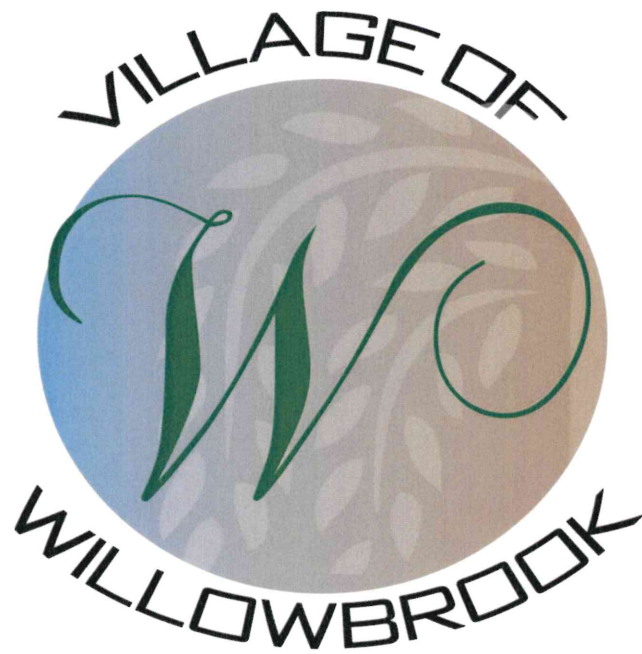
Note: The Hotel/Motel Department became a new department of the General Fund in Fiscal Year 2020-21.



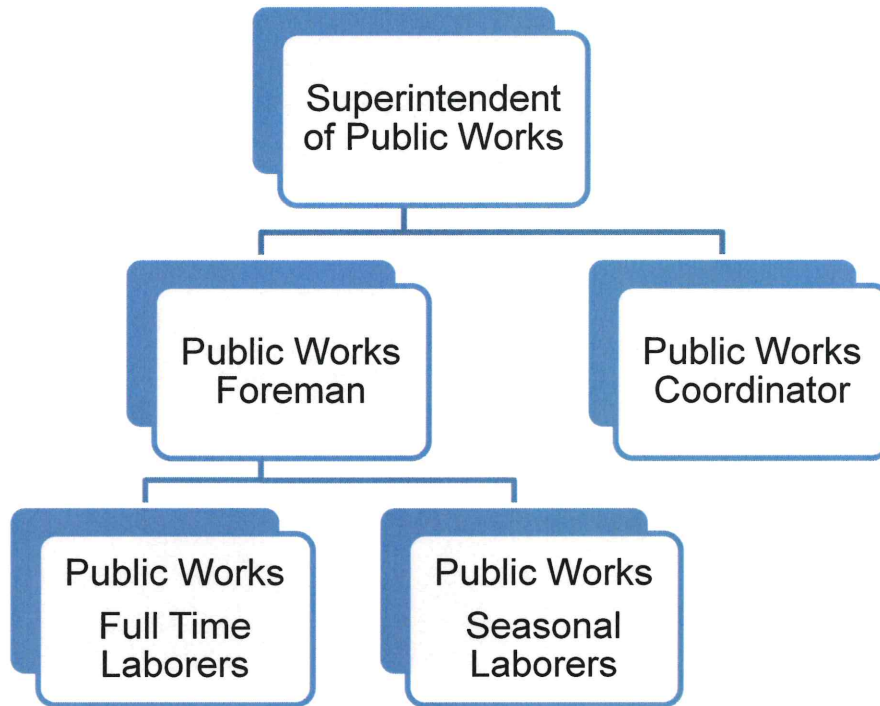
BUDGET REPORT FOR WILLOWBROOK
GENERAL FUND DETAIL
FY 2020/21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 53 - HOTEL/MOTEL						
COMMUNITY RELATIONS						
01-53-435-319	CHAMBER DIRECTORY			3,000		3,000
	COMMUNITY RELATIONS			3,000		3,000
ADMINISTRATION						
01-53-401-307	FEES DUES SUBSCRIPTIONS			500		500
	ADMINISTRATION			500		500
SPECIAL EVENTS						
01-53-436-379	SPECIAL PROMOTIONAL EVENTS			2,500		2,500
	SPECIAL EVENTS			2,500		2,500
Totals for dept 53 - HOTEL/MOTEL				6,000		6,000

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 2020-21 transfer is \$200,000. Water user charges have been set in the past to provide for both operating and capital expenses 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 payment.
- 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. \$67,199 is budgeted for the Water Fund's share.

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

- The Village determined 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 2019-20 Actual	FY 2018-19 Actual	FY 2017-18 Actual	FY 2016-17 Actual	FY 2015-16 Actual	FY 2014-15 Actual
# gallons purchased	320,869,000	348,308,000	335,174,000	339,151,000	347,861,000	345,200,000
Cost/gallon purchased	\$4.97	\$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 is outsourced to a specialized publication company familiar with the EPA CCR notice requirements.
- A meter testing program was planned for FY 2019-20 for all 3- and 4-inch meters. However, due to the COVID-19 pandemic, this program was not completed until July 2020. Two meters were replaced throughout the Village.
- 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 19-20	FY 18-19	FY 17-18	FY 16-17	FY 15-16	FY 14-15
	Actual	Actual	Actual	Actual	Actual	Actual
# hydrants replaced	4	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 usage).

Performance Measure: Miles of Water Distribution System Replaced

	FY 19-20	FY 18-19	FY 17-18	FY 16-17	FY 15-16	FY 14-15
	Actual	Actual	Actual	Actual	Actual	Actual
Miles replaced	N/A	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 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

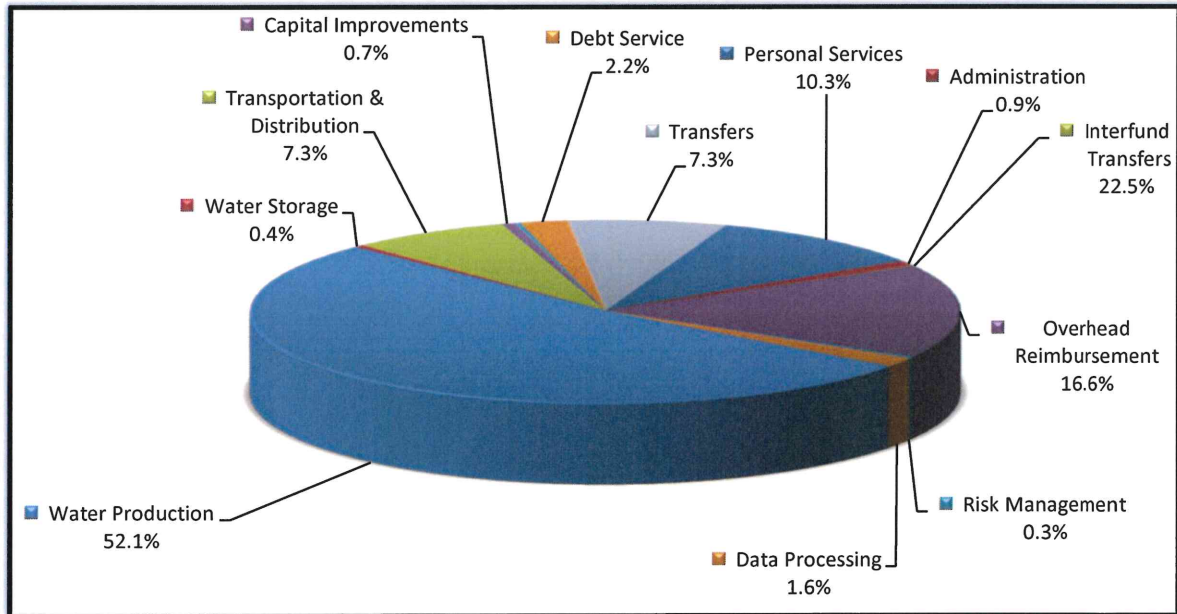
	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Total Net Assets, Beginning	\$ 5,098,065	\$ 5,110,581	\$ 4,773,994	\$ 4,460,559	\$ 4,315,802	\$ 4,318,566	\$ 4,240,054	\$ 4,078,479
Revenues	3,382,941	3,231,500	3,284,279	3,245,000	3,236,500	3,236,500	3,236,500	3,236,500
% change				0.42%	-0.26%	0.00%	0.00%	0.00%
Operating Expenses	3,260,411	3,101,699	3,078,047	3,100,198	3,179,093	3,259,283	3,342,917	3,428,902
Capital Expenses	-	68,996	72,196	42,864	8,725	8,957	9,195	9,441
Transfers Out	446,601	447,471	447,471	246,695	45,918	46,772	45,963	46,359
Total Expenses/Transfers Out	3,707,012	3,618,166	3,597,714	3,389,757	3,233,736	3,315,011	3,398,075	3,484,702
% change				-6.31%	-4.60%	2.51%	2.51%	2.55%
Net Surplus (Deficit)	(324,071)	(386,666)	(313,435)	(144,757)	2,764	(78,511)	(161,575)	(248,202)
Net Assets Restated								
Total Net Assets, Ending	\$ 4,773,994	\$ 4,723,915	\$ 4,460,559	\$ 4,315,802	\$ 4,318,566	\$ 4,240,054	\$ 4,078,479	\$ 3,830,277
Cost Per Day to Operate Fund	\$ 8,933	\$ 9,231	\$ 9,166	\$ 9,227	\$ 9,443	\$ 9,662	\$ 9,892	\$ 10,127
Working Capital	1,847,478	1,029,064	1,534,043	1,389,286	1,392,050	1,313,538	1,151,963	903,761
Days Operating Expense (Goal = 90)	207	111	167	151	147	136	116	89

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

Water Fund Fiscal Year 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
400	Personal Services	\$ 319,409	\$ 396,832	\$ 350,201
401	Administration	28,400	30,500	31,702
405	Engineering	2,500	2,500	2,500
410	Overhead Reimbursement	498,805	575,667	562,288
415	Risk Management	10,000	10,000	10,000
417	Data Processing	11,741	12,100	54,719
420	Water Production	1,747,500	1,762,500	1,764,900
425	Water Storage	9,000	10,000	14,800
430	Transportation & Distribution	162,750	199,000	248,000
435	Meters & Billing	21,500	30,746	21,500
440	Capital Improvements	10,000	66,196	7,500
449	Debt Service	74,870	74,654	74,952
900	Transfers	446,601	447,471	246,695
Total	Water Fund	<u>\$ 3,343,076</u>	<u>\$ 3,618,166</u>	<u>\$ 3,389,757</u>
	Percent Difference		8.23%	-6.31%

Personnel (FTEs)	2.25	3.00	3.00
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BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 50 - WATER DEPARTMENT						
PERSONAL SERVICES						
02-50-400-147	MEDICARE	3,968	3,138	3,523	(11.21)	(445)
02-50-400-151	IMRF	32,246	27,297	31,969	(0.86)	(277)
02-50-400-161	SOCIAL SECURITY	16,967	13,216	15,062	(11.23)	(1,905)
02-50-400-171	SUI - UNEMPLOYMENT	186	750	866	365.59	680
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	221,179	180,894	162,087	(26.72)	(59,092)
02-50-401-102	OVERTIME	40,000	33,000	50,000	25.00	10,000
02-50-401-103	PART TIME - LABOR	10,000	6,000	4,538	(54.62)	(5,462)
02-50-401-126	SALARIES - CLERICAL	25,666	25,667	26,308	2.50	642
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	46,620	53,695	55,848	19.79	9,228
PERSONAL SERVICES		396,832	343,657	350,201	(11.75)	(46,631)
ADMINISTRATION						
02-50-401-201	PHONE - TELEPHONES	7,500	6,092	5,592	(25.44)	(1,908)
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000		1,000		
02-50-401-301	OFFICE SUPPLIES	750	650	500	(33.33)	(250)
02-50-401-302	PRINTING & PUBLISHING	4,000	5,200	5,200	30.00	1,200
02-50-401-303	FUEL/MILEAGE/WASH	8,500	10,300	11,000	29.41	2,500
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,500	1,250	1,500		
02-50-401-306	REIMB PERSONNEL EXPENSES	150			(100.00)	(150)
02-50-401-307	FEES DUES SUBSCRIPTIONS	600	410	410	(31.67)	(190)
02-50-401-311	POSTAGE & METER RENT	6,000	5,000	6,000		
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500		500		
ADMINISTRATION		30,500	28,902	31,702	3.94	1,202
ENGINEERING						
02-50-405-245	FEES - ENGINEERING	2,500	500	2,500		
ENGINEERING		2,500	500	2,500		
TRANSFERS OUT						
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUN	575,667	575,667	562,288	(2.32)	(13,379)
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROV	400,000	400,000	200,000	(50.00)	(200,000)
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	47,471	47,471	46,695	(1.63)	(776)
TRANSFERS OUT		1,023,138	1,023,138	808,983	(20.93)	(214,155)
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	5,696	35,364	1,163.00	32,564
02-50-417-263	EDP LICENSES	8,000	7,711	15,605	95.06	7,605
02-50-417-305	EDP PERSONNEL TRAINING	1,300			(100.00)	(1,300)
02-50-417-306	IT CONSULTING			3,750		3,750
DATA PROCESSING		12,100	13,407	54,719	352.22	42,619
WATER PRODUCTION						
02-50-420-206	ENERGY - ELECTRIC PUMP	14,000	18,000	18,900	35.00	4,900
02-50-420-294	LANDSCAPING - WELLS 1 & 3 - DELETE	500			(100.00)	(500)
02-50-420-297	LANDSCAPING - STANDPIPE - DELETE	1,000			(100.00)	(1,000)
02-50-420-361	CHEMICALS	1,500	1,250	1,500		
02-50-420-362	SAMPLING ANALYSIS	5,000	4,000	4,000	(20.00)	(1,000)
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500	500	500		
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN	500	300	500		
02-50-420-575	PURCHASE OF WATER	1,739,500	1,739,500	1,739,500		
WATER PRODUCTION		1,762,500	1,763,550	1,764,900	0.14	2,400
WATER STORAGE						
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANC	1,500	2,400	1,500		
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EX	1,000	1,200	1,500	50.00	500
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/P	2,500	2,500	5,500	120.00	3,000
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE	5,000	6,230	6,300	26.00	1,300

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
	WATER STORAGE	10,000	12,330	14,800	48.00	4,800
	TRANSPORTATION/DISTRIBUTION					
02-50-430-276	LEAK SURVEYS	9,000	9,000	9,000		
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAIN	150,000	200,000	200,000	33.33	50,000
02-50-430-299	LANDSCAPING - OTHER	1,500		1,500		
02-50-430-401	OPERATING EQUIPMENT	3,000	3,480	2,000	(33.33)	(1,000)
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	500	350	500		
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	35,000	35,000	35,000		
	TRANSPORTATION/DISTRIBUTION	199,000	247,830	248,000	24.62	49,000
	METERS & BILLING					
02-50-435-278	METERS FLOW TESTING	11,746	11,746	2,500	(78.72)	(9,246)
02-50-435-461	NEW METERING EQUIPMENT	15,000	10,000	15,000		
02-50-435-462	METER REPLACEMENT	1,500	1,500	1,500		
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500		2,500		
	METERS & BILLING	30,746	23,246	21,500	(30.07)	(9,246)
	CAPITAL IMPROVEMENTS					
02-50-440-626	VEHICLES - NEW & OTHER	56,196	59,000		(100.00)	(56,196)
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	7,500	7,500	(25.00)	(2,500)
	CAPITAL IMPROVEMENTS	66,196	66,500	7,500	(88.67)	(58,696)
	OTHER					
02-50-449-102	INTEREST EXPENSE	9,406	9,406	9,190	(2.30)	(216)
02-50-449-104	BOND PRINCIPAL EXPENSE	10,800	10,800	11,314	4.76	514
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	14,885	14,885	14,146	(4.96)	(739)
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	39,563	39,563	40,302	1.87	739
	OTHER	74,654	74,654	74,952	0.40	298
	Totals for dept 50 - WATER DEPARTMENT	3,618,166	3,597,714	3,389,757	(6.31)	(228,409)

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-00-410-501
FY 2020-21

GL NUMBER	DESCRIPTION	TOTAL 2019-20 ORIGINAL BUDGET	TOTAL 2020-21 FINAL BUDGET	% APP TO WATER	OVERHEAD AMOUNT
Fund 01 - GENERAL FUND					
01-05-400-147	MEDICARE	922	887	10%	89
01-05-400-161	SOCIAL SECURITY	3,943	3,794	10%	379
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	56,400	54,000	10%	5,400
01-05-410-125	SALARY - VILLAGE CLERK	7,200	7,200	10%	720
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	816	767	10%	77
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,770	5,770	10%	577
01-05-410-305	STRATEGIC PLANNING	5,000		10%	-
01-10-400-147	MEDICARE	4,299	5,322	25%	1,331
01-10-400-151	IMRF	35,038	49,218	25%	12,305
01-10-400-161	SOCIAL SECURITY	15,738	20,435	25%	5,109
01-10-400-171	SUI - UNEMPLOYMENT	233	774	25%	194
01-10-455-101	SALARIES - MANAGEMENT STAFF	134,137	175,125	25%	43,781
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	130,175	25%	32,544
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR			25%	-
01-10-455-107	ADMINISTRATIVE INTERN	9,984		25%	-
01-10-455-126	SALARIES - CLERICAL	55,342	56,726	25%	14,182
01-10-455-131	PERSONNEL RECRUITMENT	700	500	25%	125
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	70,135	49,602	25%	12,401
01-10-455-201	PHONE - TELEPHONES	25,051	12,684	10%	1,268
01-10-455-266	CODIFY ORDINANCES	2,500	5,000	10%	500
01-10-455-301	OFFICE SUPPLIES	10,000	8,000	10%	800
01-10-455-302	PRINTING, PUBLISHING & TRANSCRIPTION	2,500	2,500	10%	250
01-10-455-303	FUEL/MILEAGE/WASH	1,500	750	10%	75
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	2,000	10%	200
01-10-455-305	STRATEGIC PLANNING	2,000	2,000	10%	200
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	13,000	13,000	10%	1,300
01-10-455-311	POSTAGE & METER RENT	5,000	5,000	10%	500
01-10-455-315	COPY SERVICE	4,800	7,000	10%	700
01-10-455-355	COMMISSARY PROVISION	1,500	3,000	10%	300
01-10-455-409	MAINTENANCE - VEHICLES	2,000		20%	-
01-10-455-411	MAINTENANCE - EQUIPMENT	500	500	20%	100
01-10-460-212	EDP EQUIPMENT/SOFTWARE	27,863	1,000	20%	200
01-10-460-213	GIS			20%	-
01-10-460-225	INTERNET/WEBSITE HOSTING	8,343	14,347	25%	3,587
01-10-460-263	EDP LICENSES		43,435	25%	10,859
01-10-460-265	CYBER DISRUPTION			25%	-
01-10-460-306	CONSULTING SERVICES - IT		18,000	25%	4,500
01-10-466-228	MAINTENANCE - BUILDING	50,000	30,545	10%	3,055
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	2,000	10%	200
01-10-466-240	ENERGY/COMED (835 MIDWAY)	2,500	3,000	10%	300
01-10-466-251	SANITARY (835 MIDWAY)	800	450	10%	45
01-10-466-293	LANDSCAPE - VILLAGE HALL	1,500	1,000	10%	100
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	5,000	2,000	10%	200
01-10-470-239	FEES - VILLAGE ATTORNEY	70,000	140,000	15%	21,000
01-10-471-252	FINANCIAL SERVICES			10%	-
01-10-475-365	PUBLIC RELATIONS	5,000	5,000	10%	500
01-10-475-366	NEWSLETTER	500		10%	-
01-10-480-272	INSURANCE - IRMA	230,960	233,463	40%	93,385
01-10-485-602	BUILDING IMPROVEMENTS	460,507	60,000	10%	6,000
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500	500	20%	100

VILLAGE OF WILLOWBROOK
WATER OVERHEAD ALLOCATION (ADMINISTRATIVE SERVICES CHARGEBACK)
A/C 02-00-410-501
FY 2020-21

GL NUMBER	DESCRIPTION	TOTAL 2019-20 ORIGINAL BUDGET	TOTAL 2020-21 FINAL BUDGET	% APP TO WATER	OVERHEAD AMOUNT
01-25-400-147	MEDICARE	3,531	3,373	25%	843
01-25-400-151	IMRF	23,675	23,994	25%	5,999
01-25-400-161	SOCIAL SECURITY	14,987	14,424	25%	3,606
01-25-400-171	SUI - UNEMPLOYMENT	248	1,032	25%	258
01-25-610-101	SALARIES - MANAGEMENT STAFF	134,666	138,033	25%	34,508
01-25-610-102	OVERTIME	1,500	1,500	25%	375
01-25-610-104	PART TIME - CLERICAL	30,202	31,609	25%	7,902
01-25-610-126	SALARIES - CLERICAL	77,127	61,500	25%	15,375
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	37,453	19,008	25%	4,752
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	2,000	1,000	25%	250
01-25-615-212	EDP EQUIPMENT/SOFTWARE	2,400	500	25%	125
01-25-615-263	EDP LICENSES	36,738	12,000	25%	3,000
01-25-615-305	EDP PERSONNEL TRAINING	2,600		25%	-
01-25-615-306	IT - CONSULTING SERVICES	25,000		25%	-
01-25-620-251	AUDIT SERVICES	28,488	34,000	20%	6,800
01-25-620-252	FINANCIAL SERVICES	7,225	4,550	20%	910
01-30-400-147	MEDICARE	39,257	41,024	4%	1,641
01-30-400-151	IMRF	21,075	25,270	4%	1,011
01-30-400-161	SOCIAL SECURITY	10,684	11,683	4%	467
01-30-400-171	SUI - UNEMPLOYMENT	1,612	6,708	4%	268
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,150,593	2,289,826	4%	91,593
01-30-630-102	OVERTIME	285,000	336,000	4%	13,440
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	8,000	15,000	4%	600
01-30-630-104	PART TIME - CLERICAL			4%	-
01-30-630-126	SALARIES - CLERICAL	163,325	178,439	4%	7,138
01-30-630-127	OVERTIME - CLERICAL	9,000	10,000	4%	400
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	374,763	358,884	4%	14,355
01-30-630-155	POLICE PENSION	986,858	1,074,713	4%	42,989
01-35-400-147	MEDICARE	4,322	3,204	0%	-
01-35-400-151	IMRF	33,766	28,147	0%	-
01-35-400-161	SOCIAL SECURITY	17,062	13,700	0%	-
01-35-400-171	SUI - UNEMPLOYMENT	186	998	0%	-
01-35-710-345	UNIFORMS	5,000	3,800	50%	1,900
01-35-715-212	EDP EQUIPMENT/SOFTWARE	3,700		50%	-
01-35-715-225	INTERNET/WEBSITE HOSTING	1,370	1,296	50%	648
01-35-715-305	EDP PERSONNEL TRAINING			50%	-
01-35-725-413	MAINTENANCE - GARAGE	5,000	5,000	50%	2,500
01-35-725-414	MAINTENANCE - SALT BINS	1,500	1,500	50%	750
01-35-725-415	NICOR GAS	3,000	3,200	50%	1,600
01-35-725-416	ENERGY			50%	-
01-35-725-417	SANITARY USER CHARGE	200	200	50%	100
01-35-725-418	MAINTENANCE - PW BUILDING	10,000	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	1,000	50%	500
TOTAL APPROPRIATIONS		6,025,844	5,967,584		562,288

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:

- As noted in the Hotel/Motel Department that was newly created in the General Fund, the activities of this fund have moved to the General Fund. A one-time transfer out of this fund to the General Fund is budgeted in FY 2020-21 to close this fund and help offset the fund balance drawdown in the General Fund.

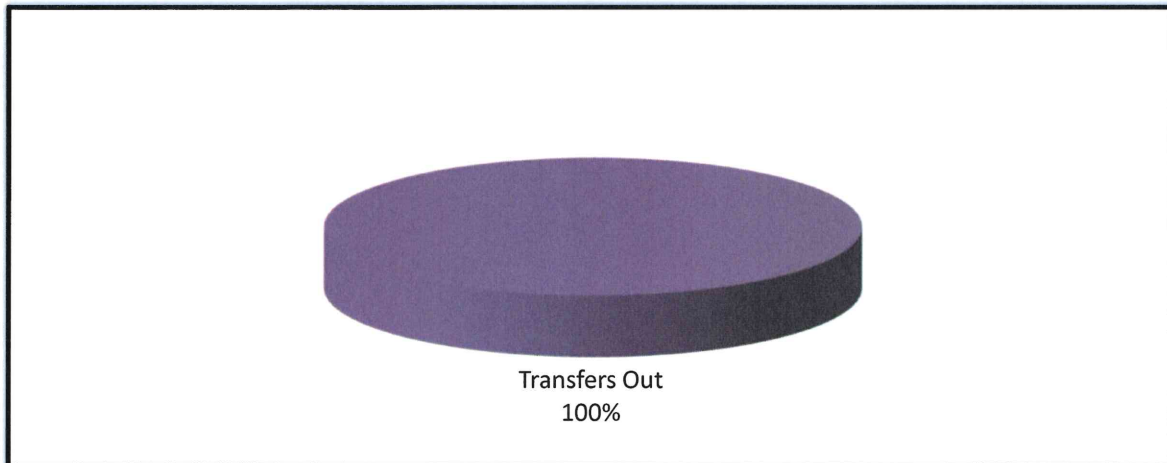
HOTEL/MOTEL TAX FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND NEXT YEAR'S FORECAST

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1* FY 20-21 Proposed
Beginning Fund Balance	\$ 344,962	\$ 500,440	\$ 516,655	\$ 715,941
Revenues	262,314	254,000	250,500	-
% change				-100.00%
Operating Expenses	90,621	111,410	51,214	-
Transfer Out (to General Fund)	-	-	-	715,941
Total Expenses	90,621	111,410	51,214	715,941
% change				542.62%
Net Surplus (Deficit)	171,693	142,590	199,286	(715,941)
Ending Fund Balance	\$ 516,655	\$ 643,030	\$ 715,941	\$ -

*This fund is expected to be closed on May 1, 2020 and the remaining balance transferred to the General Fund.

Hotel Motel Tax Fund **Fiscal Year 2020-21**

Program	Description	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>	FY 2020-21 <u>Budget</u>
401	Administration	\$ 13,435	\$ 13,450	\$ -
435	Community Relations	92,261	93,460	-
436	Special Events	4,500	4,500	-
900	Transfers Out	-		715,941
Total		<u>\$ 110,196</u>	<u>\$ 111,410</u>	<u>\$ 715,941</u>
Percent Difference			1.10%	542.62%



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 53 - HOTEL/MOTEL						
ADMINISTRATION						
03-53-401-307	FEES DUES SUBSCRIPTIONS	12,000	12,000		(100.00)	(12,000)
03-53-401-311	POSTAGE & METER RENT	250	10		(100.00)	(250)
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,200	1,244		(100.00)	(1,200)
ADMINISTRATION		13,450	13,254		(100.00)	(13,450)
TRANSFERS OUT						
03-53-900-101	TRANSFER TO GENERAL			715,941		715,941
TRANSFERS OUT				715,941		715,941
COMMUNITY RELATIONS						
03-53-435-308	GRANT PILOT PROGRAM	5,000			(100.00)	(5,000)
03-53-435-316	LANDSCAPE BEAUTIFICATION	10,460	7,460		(100.00)	(10,460)
03-53-435-317	ADVERTISING - DCVB	25,000	25,000		(100.00)	(25,000)
03-53-435-318	ADVERTISING - VILLAGE	50,000			(100.00)	(50,000)
03-53-435-319	CHAMBER DIRECTORY	3,000	3,000		(100.00)	(3,000)
COMMUNITY RELATIONS		93,460	35,460		(100.00)	(93,460)
SPECIAL EVENTS						
03-53-436-378	WINE & DINE INTELLIGENTLY	2,000			(100.00)	(2,000)
03-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500	2,500		(100.00)	(2,500)
SPECIAL EVENTS		4,500	2,500		(100.00)	(4,500)
Totals for dept 53 - HOTEL/MOTEL		111,410	51,214	715,941	542.62	604,531

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 2020-21 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. A few smaller streets will be milled and resurfaced: Quincy Street, 72nd Court, 71st Street, and Monroe Street. The program has been designed to utilize the amount of revenues estimated to be received by the time the program commences in summer 2020, which is \$300,000.

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

	FY 20-21 Goal	FY 19-20 Actual	FY 18-19 Actual	FY 17-18 Actual	FY 16-17 Actual	FY 15-16 Actual	FY 14-15 Actual
# of miles resurfaced	1.14	1.02	.76	1.14	1.47	.51	1.3
Area of Town	Quincy, 71 st 72 nd , Monroe	Various Areas	79 th Street	Waterford subdivision	Southwest Quadrant	Waterford Drive	Not available
Project Start Date	Sept 2020	Sept 2019	June 2018	June 2017	July 2016	May 2015	July 2014
Project Completion Date	October 2020	October 2019	October 2018	October 2017	October 2016	August 2015	October 2014
Additional Projects	N/A	N/A	N/A	N/A	Clarendon Hills Road overlay	N/A	N/A

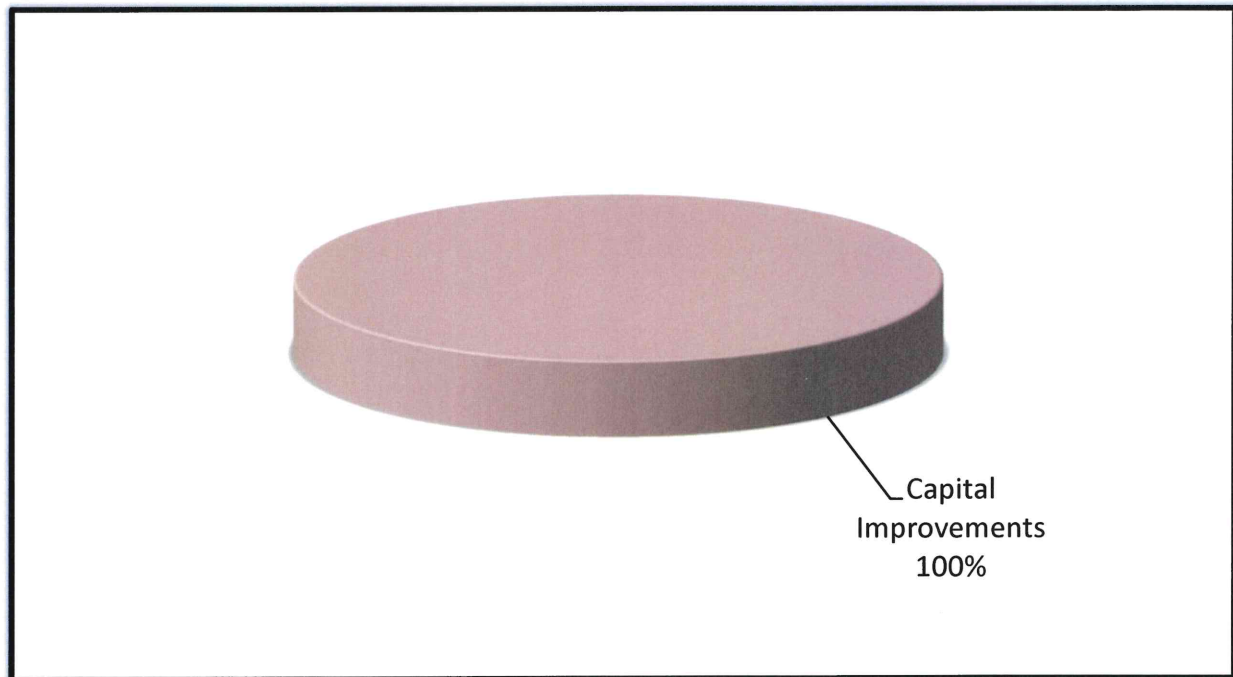
N/A – Not applicable.

MFT FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 291,487	\$ 346,858	\$ 331,680	\$ 486,862	\$ 478,291	\$ 522,884	\$ 570,674	\$ 621,691
Revenues	223,678	221,843	302,773	316,429	319,593	322,789	326,017	329,277
% change				42.64%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	183,485	265,448	147,591	325,000	275,000	275,000	275,000	275,000
Total Expenses	183,485	265,448	147,591	325,000	275,000	275,000	275,000	275,000
% change				22.43%	-15.38%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	40,193	(43,605)	155,182	(8,571)	44,593	47,789	51,017	54,277
Ending Fund Balance	\$ 331,680	\$ 303,253	\$ 486,862	\$ 478,291	\$ 522,884	\$ 570,674	\$ 621,691	\$ 675,968

Motor Fuel Tax Fund Fiscal Year 2020-21

<u>Program</u>	<u>Description</u>	<u>FY 2018-19 Budget</u>	<u>FY 2019-20 Budget</u>	<u>FY 2020-21 Budget</u>
401	Pavement Markings	\$ -	\$ -	\$ -
405	Road Signs	-	-	-
410	Snow Removal	-	-	-
415	Street Lighting	-	-	-
420	Traffic Signals	-	-	-
425	Street Maintenance	-	-	-
430	Capital Improvements	267,382	265,448	325,000
439	Contingencies	-	-	-
Total	Motor Fuel Tax Fund	<u>\$ 267,382</u>	<u>\$ 265,448</u>	<u>\$ 325,000</u>
	Percent Difference		-0.72%	22.43%



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 56 - MOTOR FUEL TAX						
ENGINEERING						
04-56-430-245	ENGINEERING			25,000		25,000
	ENGINEERING			25,000		25,000
CAPITAL IMPROVEMENTS						
04-56-430-684	STREET MAINTENANCE CONTRACT	265,448	147,591	300,000	13.02	34,552
	CAPITAL IMPROVEMENTS	265,448	147,591	300,000	13.02	34,552
Totals for dept 56 - MOTOR FUEL TAX		265,448	147,591	325,000	22.43	59,552

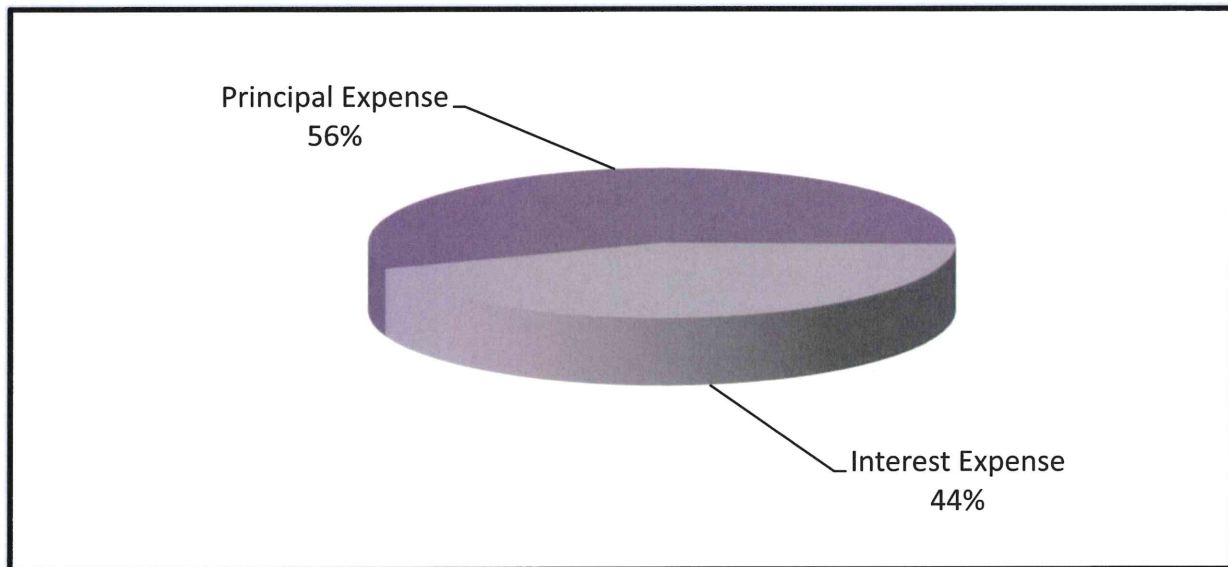
SSA BOND & INTEREST FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 8,686	\$ 13,861	\$ 13,898	\$ 18,551	\$ 19,551	\$ 20,051	\$ 20,551	\$ 21,051
Revenues	327,437	322,965	327,118	322,925	321,085	323,925	320,600	321,410
% change				-0.01%	-0.57%	0.88%	-1.03%	0.25%
Operating Expenses	322,225	322,465	322,465	321,925	320,585	323,425	320,100	320,910
Capital Expenses	-	-	-	-	-	-	-	-
Total Expenses	322,225	322,465	322,465	321,925	320,585	323,425	320,100	320,910
% change				-0.17%	-0.42%	0.89%	-1.03%	0.25%
Net Surplus (Deficit)	5,212	500	4,653	1,000	500	500	500	500
Ending Fund Balance	\$ 13,898	\$ 14,361	\$ 18,551	\$ 19,551	\$ 20,051	\$ 20,551	\$ 21,051	\$ 21,551

Note: Final SSA bond payment is due 1/1/2029 (FY 2028-29)

SSA Bond & Interest Fund Fiscal Year 2020-21

Program	Description	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>	FY 2020-21 <u>Budget</u>
550-401	Principal Expense	\$ 160,000	\$ 170,000	\$ 180,000
550-402	Interest Expense	<u>162,225</u>	<u>152,465</u>	<u>141,925</u>
Total		<u>\$ 322,225</u>	<u>\$ 322,465</u>	<u>\$ 321,925</u>
Percent Difference			0.07%	-0.17%



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 60 - SSA BOND						
DEBT SERVICE						
06-60-550-401	BOND PRINCIPAL EXPENSE	170,000	170,000	180,000	5.88	10,000
06-60-550-402	BOND INTEREST EXPENSE	152,465	152,465	141,925	(6.91)	(10,540)
DEBT SERVICE		322,465	322,465	321,925	(0.17)	(540)
Totals for dept 60 - SSA BOND		322,465	322,465	321,925	(0.17)	(540)

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; this project was not completed and was carried over to FY 2020-21. In Spring 2020, the Village finished the conversion of chlorine gas to liquid sodium hypochlorite at our distribution site. The Village also budgeted in FY 2020-21 to install a mixer for the 3,000,000-gallon standpipe.
- 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. In FY 2020-21 a valve turning/leak detection survey has been budgeted for along with a GIS system to begin the leak mitigation.

Performance Measure: Water Loss

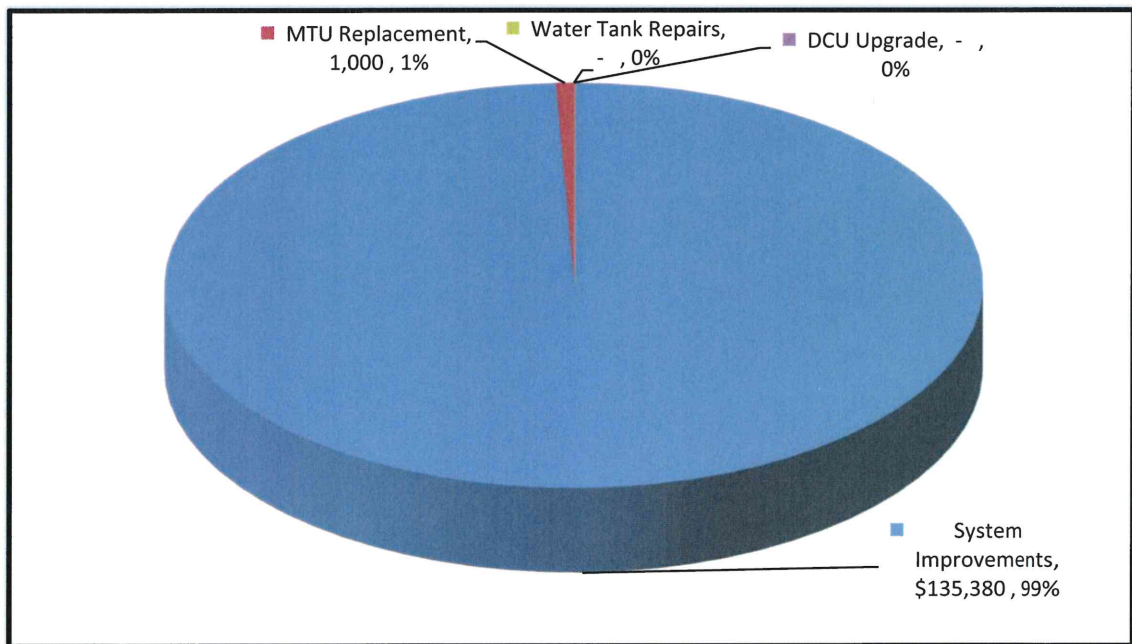
	2020 Goal	2019 Actual	2018 Actual	2017 Actual	2016 Actual
Non-Revenue Water % of Volume Supplied (i.e. loss)	10.0%	13.7%	6.7%	4.1%	4.7%
Estimated Water Loss (mg/year)	12.500	37.675	16.727	13.566	16.199

**WATER CAPITAL IMPROVEMENT FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND 5 YEAR FORECAST**

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 44,641	\$ 436,794	\$ 435,891	\$ 785,520	\$ 855,140	\$ 810,140	\$ 765,140	\$ 719,140
Revenues	408,102	406,000	409,629	206,000	5,000	5,000	4,000	4,000
% change				-49.26%	-97.57%	0.00%	-20.00%	0.00%
Operating Expenses	16,852	-	-	-	-	-	-	-
Capital Expenses	-	61,000	60,000	136,380	50,000	50,000	50,000	50,000
Total Expenses	16,852	61,000	60,000	136,380	50,000	50,000	50,000	50,000
% change				123.57%	-63.34%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	391,250	345,000	349,629	69,620	(45,000)	(45,000)	(46,000)	(46,000)
Ending Fund Balance	\$ 435,891	\$ 781,794	\$ 785,520	\$ 855,140	\$ 810,140	\$ 765,140	\$ 719,140	\$ 673,140

Water Capital Improvements Fund Fiscal Year 2020-21

Program	Description	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>	FY 2020-21 <u>Budget</u>
440-600	System Improvements	\$ 6,315	\$ 60,000	\$ 135,380
440-602	MTU Replacement	1,500	1,000	1,000
440-604	Water Tank Repairs	-	-	-
440-606	DCU Upgrade	8,400	-	-
Total		<u>\$ 16,215</u>	<u>\$ 61,000</u>	<u>\$ 136,380</u>
Percent Difference			276.19%	123.57%



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 65 - WATER CAPITAL IMPROVEMENTS						
CAPITAL IMPROVEMENTS						
09-65-440-600	WATER SYSTEM IMPROVEMENTS	60,000	60,000	135,380	125.63	75,380
09-65-440-602	MTU REPLACEMENT	1,000		1,000		
	CAPITAL IMPROVEMENTS	61,000	60,000	136,380	123.57	75,380
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS		61,000	60,000	136,380	123.57	75,380

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 through FY 2020-21, 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 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

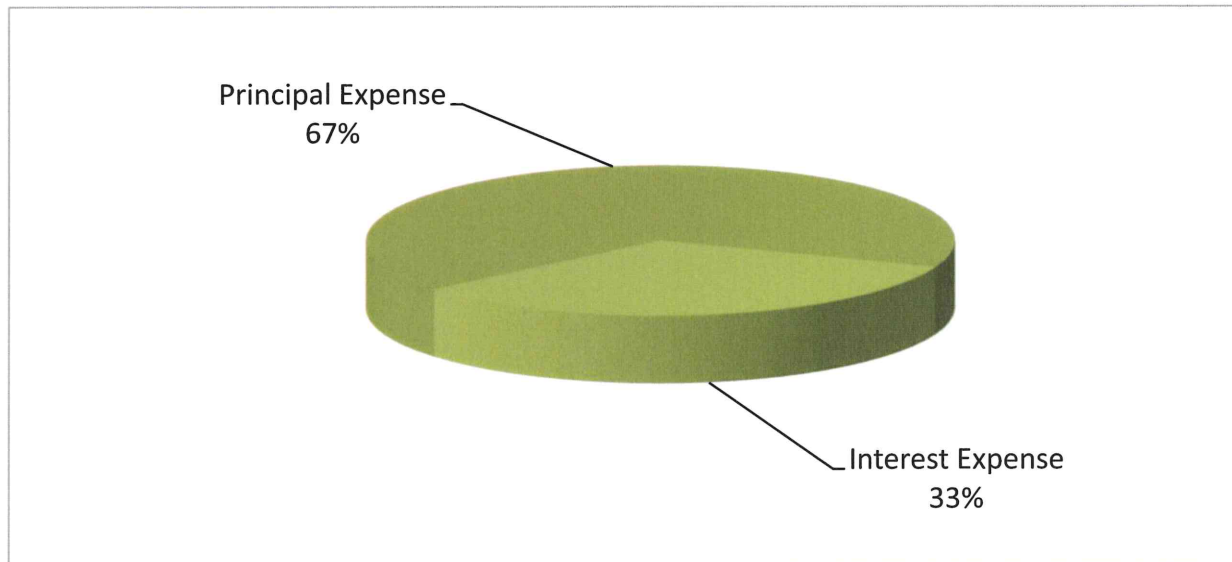
	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 423	\$ 628	\$ 667	\$ 680	\$ 680	\$ 680	\$ 680	\$ 680
Revenues	244	-	13	-	-	-	-	-
% change				#DIV/0!	#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)	244	-	13	-	-	-	-	-
Ending Fund Balance	\$ 667	\$ 628	\$ 680	\$ 680	\$ 680	\$ 680	\$ 680	\$ 680

DEBT SERVICE FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 6	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11
Revenues/Transfers In	325,533	326,344	326,344	326,546	326,657	322,709	322,720	325,361
% change				0.06%	0.03%	-1.21%	0.00%	0.82%
Debt Service Expense	325,528	326,344	326,344	326,546	326,657	322,709	322,720	325,361
% change				0.06%	0.03%	-1.21%	0.00%	0.82%
Net Surplus (Deficit)	5	-	-	-	-	-	-	-
Ending Fund Balance	\$ 11	\$ 6	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11	\$ 11

Debt Service Fund Fiscal Year 2020-21

Program	Description	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>	FY 2020-21 <u>Budget</u>
550 - 401	Principal Expense	\$ 209,200	\$ 214,200	\$ 218,686
550 - 402	Interest Expense	116,328	112,144	107,860
550 - 404	Bond Costs	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>\$ 325,528</u>	<u>\$ 326,344</u>	<u>\$ 326,546</u>
Percent Difference			0.25%	0.06%



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 70 - DEBT SERVICE FUND						
DEBT SERVICE						
11-70-550-401	BOND PRINCIPAL EXPENSE	214,200	214,200	218,686	2.09	4,486
11-70-550-402	BOND INTEREST EXPENSE	112,144	112,144	107,860	(3.82)	(4,284)
DEBT SERVICE		326,344	326,344	326,546	0.06	202
Totals for dept 70 - DEBT SERVICE FUND		326,344	326,344	326,546	0.06	202

LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 11,441	\$ 8,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues/Transfers In	365,183	120,000	39,770	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Operating Expenses	-	-	-	-	-	-	-	-
Capital Expenses	376,624	120,000	39,770	-	-	-	-	-
Total Expenses	376,624	120,000	39,770	-	-	-	-	-
% change				-100.00%	0.00%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	(11,441)	-	-	-	-	-	-	-
Ending Fund Balance	\$ -	\$ 8,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Land Acquisition, Facility Expansion & Renovation Fund
Fiscal Year 2020-21

Program	Description	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>	FY 2020-21 <u>Budget</u>
920	Engineering	\$ -	\$ -	\$ -
930-411	Police Station Remodel	-	-	-
930-412	Community Resource Center Remodel	383,000	120,000	-
930-415	Park Improvements/Facilities	<u>-</u>	<u>-</u>	<u>-</u>
Total		<u>\$ 383,000</u>	<u>\$ 120,000</u>	<u>\$ -</u>
Percent Difference			-68.67%	-100.00%

BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION						
CAPITAL IMPROVEMENTS						
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	120,000	39,770		(100.00)	(120,000)
	CAPITAL IMPROVEMENTS	120,000	39,770		(100.00)	(120,000)
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVA		120,000	39,770		(100.00)	(120,000)

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.

On May 1, 2019, a note was issued to a developer to partially reimburse them for costs to reconstruct a building within the district to allow a vacant space to be filled by two new businesses. The note has a maximum reimbursement of \$2.0 million and is payable to the developer solely with business district sales taxes generated only by the two new businesses. Approximately \$85,000 is budgeted to spent for this note in FY 2020-21.

A second incentive agreement with another developer was executed with similar guidelines, however that note has not yet been issued pending completion of various tasks by the developer. The Village has budgeted \$165,000 for that item in FY 2020-21, but no amounts will be spent until a note is issued.

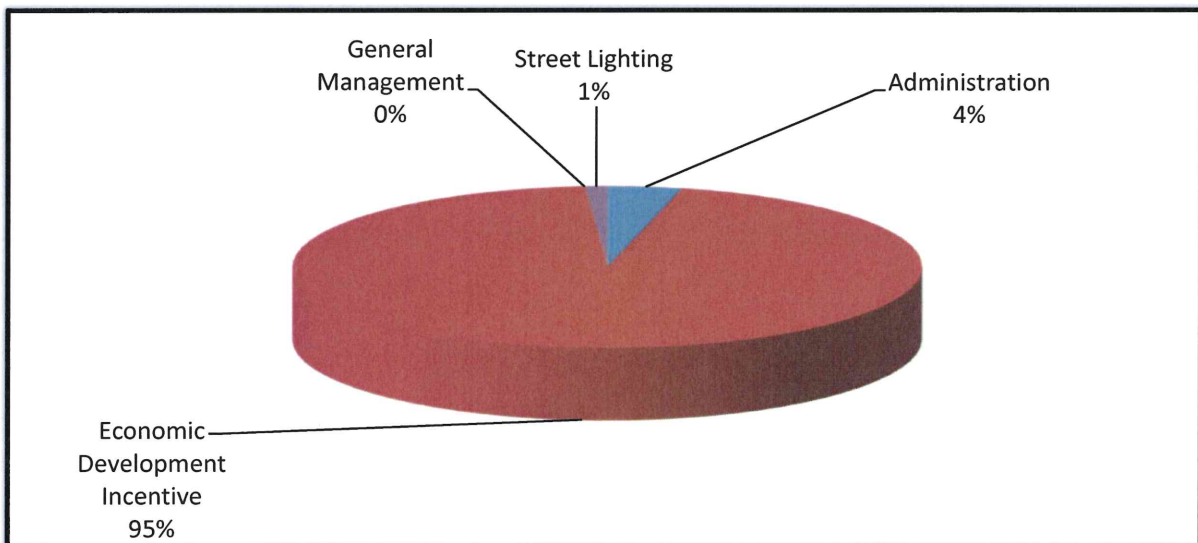
Other permitted uses that are budgeted in FY 2020-21 include minor administrative expenditures for legal fees and traffic signal maintenance.

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND
FINANCIAL SUMMARY FY 2020-21
CURRENT YEAR AND 5 YEAR FORECAST

	FY 18-19 Actual	FY 19-20 Budget	FY 19-20 Projected	Year 1 FY 20-21 Proposed	Year 2 FY 21-22 Proposed	Year 3 FY 22-23 Proposed	Year 4 FY 23-24 Proposed	Year 5 FY 24-25 Proposed
Beginning Fund Balance	\$ 535,153	\$ 998,317	\$ 1,099,568	\$ 1,704,005	\$ 2,041,349	\$ 2,387,349	\$ 2,739,409	\$ 3,097,590
Revenues	588,862	485,000	662,961	600,000	606,000	612,060	618,181	624,362
% change				23.71%	1.00%	1.00%	1.00%	1.00%
Operating Expenses	24,447	16,500	8,141	13,141	10,000	10,000	10,000	10,000
Capital Expenses (Incentive)	-	270,000	50,383	249,515	250,000	250,000	250,000	250,000
Total Expenses	24,447	286,500	58,524	262,656	260,000	260,000	260,000	260,000
% change				-8.32%	-1.01%	0.00%	0.00%	0.00%
Net Surplus (Deficit)	564,415	198,500	604,437	337,344	346,000	352,060	358,181	364,362
Ending Fund Balance	\$1,099,568	\$ 1,196,817	\$ 1,704,005	\$ 2,041,349	\$ 2,387,349	\$ 2,739,409	\$ 3,097,590	\$ 3,461,952

Rt. 83/Plainfield Road Business District Tax Fund
Fiscal Year 2020-21

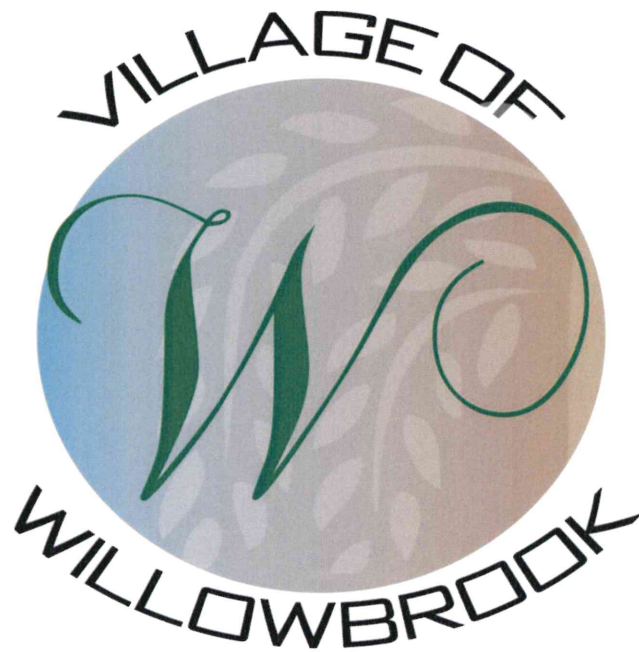
Program	Description	FY 2018-19 <u>Budget</u>	FY 2019-20 <u>Budget</u>	FY 2020-21 <u>Budget</u>
401	Administration	\$ 7,500	\$ 10,000	\$ 10,000
455	Economic Development Incentive	900,000	270,000	249,515
510	General Management	7,500	2,500	-
745	Street Lighting	<u>4,000</u>	<u>4,000</u>	<u>3,141</u>
Total		<u>\$ 919,000</u>	<u>\$ 286,500</u>	<u>\$ 262,656</u>
Percent Difference			-68.82%	-8.32%



BUDGET REPORT FOR WILLOWBROOK
REVENUES & EXPENDITURES DETAIL
FY 2020-21

GL NUMBER	DESCRIPTION	2019-20 ORIGINAL BUDGET	2019-20 PROJECTED ACTIVITY	2020-21 APPROVED BUDGET	2020-21 APPROVED % CHANGE	2020-21 APPROVED AMT CHANGE
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
ADMINISTRATION						
15-15-401-242	LEGAL FEES	10,000	5,000	10,000		
ADMINISTRATION		10,000	5,000	10,000		
GENERAL MANAGEMENT						
15-15-455-513	SALES TAX REBATE- TOWN CENTER	100,000	50,383	84,515	(15.49)	(15,485)
15-15-455-514	SALES TAX REBATE - PFM	170,000		165,000	(2.94)	(5,000)
15-15-510-232	CONSULTANTS-DESIGN & OTHER	2,500			(100.00)	(2,500)
GENERAL MANAGEMENT		272,500	50,383	249,515	(8.43)	(22,985)
STREET LIGHTING						
15-15-745-224	MAINT TRAFFIC SIGNALS	4,000	3,141	3,141	(21.48)	(859)
STREET LIGHTING		4,000	3,141	3,141	(21.48)	(859)
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		286,500	58,524	262,656	(8.32)	(23,844)

CAPITAL BUDGET



VILLAGE OF WILLOWBROOK CAPITAL IMPROVEMENTS BUDGET SUMMARY

THE PROCESS

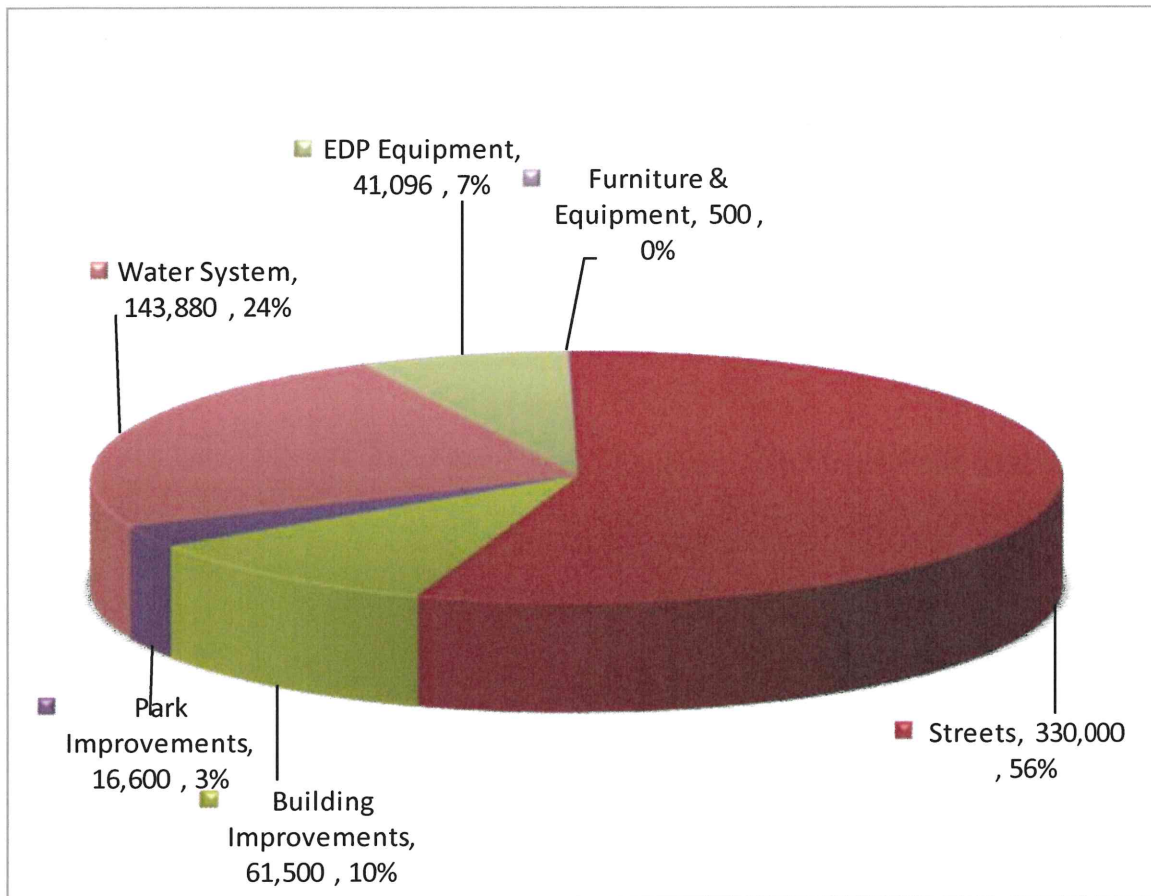
Annually, the Village prepares a five-year long-range plan that encompasses both the operating and capital needs of all Village Departments. In conjunction with the Long-Range plan, a Capital Improvement Replacement Plan is prepared. The items contained in that document will be funded by operating revenues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

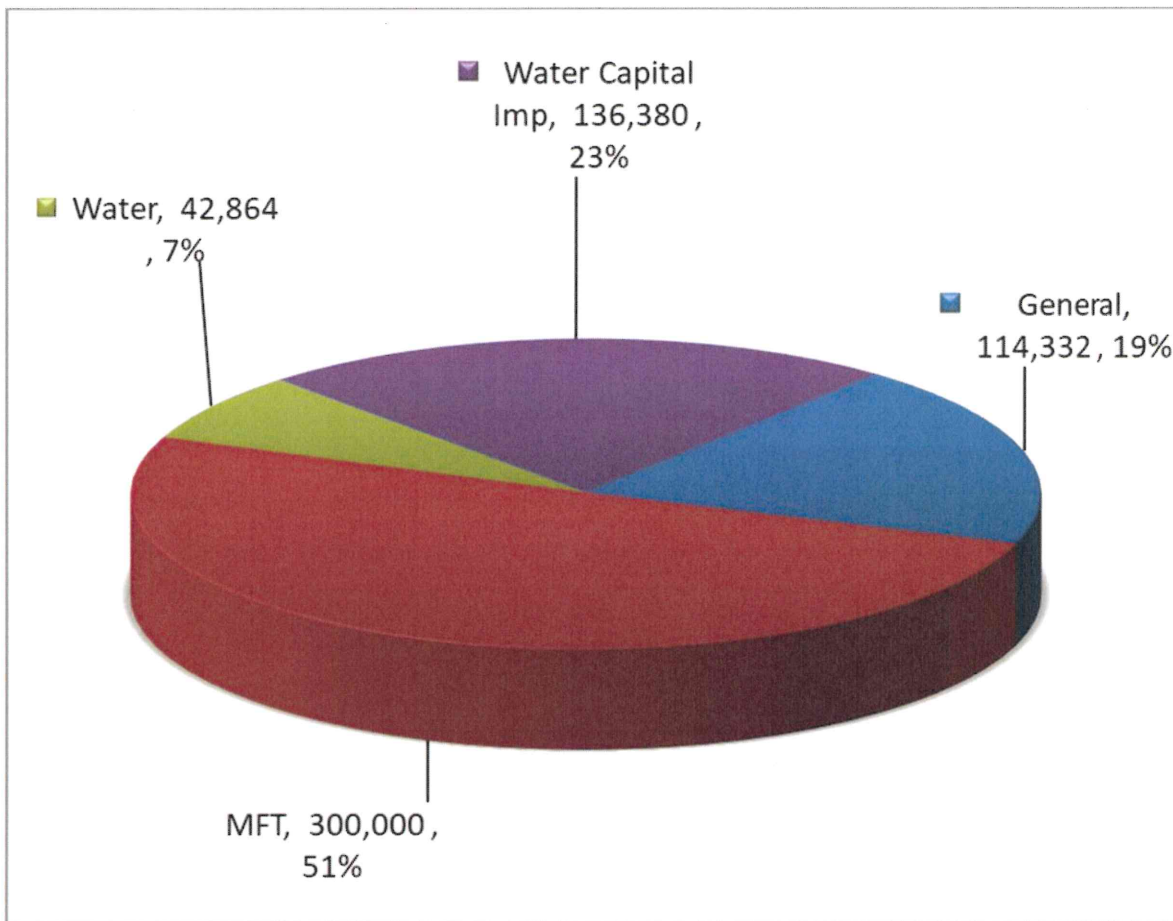
For accounting and reporting purposes, capital equipment and improvement projects are defined as those expenditures that exceed \$10,000 and have a useful life of more than one year. For budgeting purposes, smaller items such as computers and related technology are also included. Typically, vehicles,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

**CAPITAL EXPENDITURES BY TYPE
FISCAL YEAR 2020-21**



<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>PERCENT</u>
LAND/BUILDINGS	\$ -	0%
STREETS	330,000	55.6%
BUILDING IMPROVEMENTS	61,500	10.4%
PARK IMPROVEMENTS	16,600	2.8%
VEHICLES	-	0%
WATER DIST. SYSTEM	143,880	24.2%
EDP EQUIPMENT	41,096	6.9%
FURNITURE & EQUIPMENT	500	0.1%
OTHER	-	0%
TOTAL	\$ 593,576	100%

**FUNDING SOURCES FOR CAPITAL EXPENDITURES
FISCAL YEAR 2020-21**



<u>FUND</u>	<u>AMOUNT</u>	<u>PERCENT</u>
GENERAL FUND	\$ 114,332	19%
WATER FUND	42,864	7%
MOTOR FUEL TAX FUND	300,000	51%
WATER CAP IMPROV FUND	136,380	23%
CAPITAL PROJECTS FUND	-	0%
LAND ACQ, FAC EXP & RENOV	-	0%
TOTAL	\$ 593,576	100%

Village of Willowbrook
Capital Expenditures Line Item Detail

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET	% OF TOTAL
Fund 01 - GENERAL FUND						
Dept 05 - VILLAGE BOARD & CLERK						
417-212	EDP EQUIPMENT/SOFTWARE	-	-	916	-	
425-611	FURNITURE & OFFICE EQUIPMENT	-	-	-	-	
Totals for dept 05 - VILLAGE BOARD & CLERK		-	-	916	-	0.0%
Dept 10 - ADMINISTRATION						
460-212	EDP EQUIPMENT/SOFTWARE	3,898	-	41,888	1,000	
485-602	BUILDING IMPROVEMENTS	-	2,882	24,500	60,000	
485-611	FURNITURE & OFFICE EQUIPMENT	63,875	-	-	500	
485-625	VEHICLES - NEW & OTHER	-	-	-	-	
485-642	PEG CHANNEL EQUIPMENT	-	10,143	-	-	
485-643	9/11 ARTIFACT	-	-	-	-	
485-651	LAND ACQUISITION	-	-	-	-	
Totals for dept 10 - ADMINISTRATION		67,773	13,025	66,388	61,500	10.4%
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT						
515-212	EDP EQUIPMENT/SOFTWARE	-	-	916	-	
540-611	FURNITURE & OFFICE EQUIPMENT	-	-	-	-	
540-625	VEHICLES - NEW & OTHER	-	-	-	-	
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		-	-	916	-	0.0%
Dept 20 - PARKS & RECREATION						
555-212	EDP EQUIPMENT/SOFTWARE	-	-	916	500	
590-521	ADA PARK IMPROVEMENTS	65,983	-	-	15,400	
595-643	POND IMPROVEMENTS	-	-	-	400	
595-691	RECREATION EQUIPMENT	-	-	-	-	
595-692	LANDSCAPING	637	-	4,630	-	
595-693	COURT IMPROVEMENTS	-	387	679	800	
595-694	MAINTENANCE EQUIPMENT	-	-	-	-	
595-695	PARK IMPROVEMENTS - NEIGHBORHOOD PARK	899,817	3,288	17,099	-	
595-696	COMMUNITY PARK DEVELOPMENT	-	-	-	-	
Totals for dept 20 - PARKS & RECREATION		966,437	3,675	23,324	17,100	2.9%
Dept 25 - FINANCE DEPARTMENT						
615-212	EDP EQUIPMENT/SOFTWARE	11,145	9,135	4,001	500	
625-602	BUILDING IMPROVEMENTS	-	-	-	-	
625-611	FURNITURE & OFFICE EQUIPMENT	-	-	-	-	
625-625	VEHICLES - NEW & OTHER	-	-	-	-	
Totals for dept 25 - FINANCE DEPARTMENT		11,145	9,135	4,001	500	0.1%
Dept 30 - POLICE DEPARTMENT						
635-288	BUILDING CONSTR & REMODEL	3,349	6,460	1,049	1,500	
640-212	EDP EQUIPMENT/SOFTWARE	8,448	3,103	41,636	3,732	
680-611	FURNITURE & OFFICE EQUIPMENT	-	-	-	-	
680-622	RADIO EQUIPMENT	-	-	-	-	
680-625	NEW VEHICLES	45,793	-	167,773	-	
680-642	COPY MACHINE	-	-	-	-	
Totals for dept 30 - POLICE DEPARTMENT		57,590	9,563	210,458	5,232	0.9%
Dept 35 - PUBLIC WORKS DEPARTMENT						
715-212	EDP EQUIPMENT/SOFTWARE	288	-	3,946	-	
765-625	VEHICLES - NEW & OTHER	-	-	46,291	-	
765-626	EQUIPMENT - OTHER	-	-	-	-	
765-640	VILLAGE ENTRY SIGNS	-	-	-	-	
765-684	STREET MAINTENANCE CONTRACT	-	-	-	-	
765-685	STREET IMPROVEMENTS	82,812	16,893	6,465	30,000	
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		83,100	16,893	56,702	30,000	5.1%
Dept 40 - BUILDING & ZONING DEPARTMENT						
815-212	EDP EQUIPMENT/SOFTWARE	-	31	6,360	-	
835-611	FURNITURE & OFFICE EQUIPMENT	-	-	-	-	

Village of Willowbrook
Capital Expenditures Line Item Detail

ACCOUNT	DESCRIPTION	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ESTIMATED ACTUAL	2020-21 PROPOSED BUDGET	% OF TOTAL
835-625	VEHICLES - NEW & OTHER	-	-	-	-	0.0%
	Totals for dept 40 - BUILDING & ZONING DEPARTMENT	-	31	6,360	-	
TOTAL GENERAL FUND		1,186,045	52,322	369,065	114,332	19.3%
Fund 02 - WATER FUND						
Dept 50 - WATER DEPARTMENT						
417-212	EDP EQUIPMENT/SOFTWARE	239	-	2,486	35,364	
440-626	VEHICLES - NEW & OTHER	-	-	46,291	-	
440-643	PAINTING - WATER TOWERS	-	-	-	-	
440-692	PRESSURE ADJUSTING STATION	-	-	-	-	
440-694	DISTRIBUTION SYSTEM REPLACEMENT	2,746	-	6,416	7,500	
440-695	EDP	-	-	-	-	
440-696	WATER MAIN EXTENSIONS	-	-	-	-	
	Totals for dept 50 - WATER DEPARTMENT	2,985	-	55,193	42,864	
TOTAL WATER FUND		2,985	-	55,193	42,864	7.2%
Fund 04 - MOTOR FUEL TAX FUND						
Dept 56 - MOTOR FUEL TAX						
430-684	STREET MAINTENANCE CONTRACT	170,235	183,485	140,410	300,000	
430-685	LAFO PROJECT	-	-	-	-	
	Totals for dept 56 - MOTOR FUEL TAX	170,235	183,485	140,410	300,000	
TOTAL MOTOR FUEL TAX FUND		170,235	183,485	140,410	300,000	50.5%
Fund 09 - WATER CAPITAL IMPROVEMENTS FUND						
Dept 65 - WATER CAPITAL IMPROVEMENTS						
440-600	WATER SYSTEM IMPROVEMENTS	248,283	8,452	-	135,380	
440-601	WATER MAIN EXTENSIONS	-	-	-	-	
440-602	MTU REPLACEMENT	21,426	-	-	1,000	
440-603	VALVE INSERTION PROGRAM	-	-	-	-	
440-604	WATER TANK REPAIRS	253,511	-	-	-	
440-606	DCU UPGRADE	-	8,400	-	-	
	Totals for dept 65 - WATER CAPITAL IMPROVEMENTS	523,220	16,852	-	136,380	
TOTAL WATER CAPITAL IMPROVEMENTS FUND		523,220	16,852	-	136,380	23.0%
Fund 10 - CAPITAL PROJECT FUND						
Dept 68 - CAPITAL PROJECTS						
540-423	TRAFFIC IMPROVEMENTS	-	-	-	-	
	Totals for dept 68 - CAPITAL PROJECTS	-	-	-	-	
TOTAL CAPITAL PROJECT FUND		-	-	-	-	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)	765,809	869	-	-	
930-412	CRC REMODEL (825 MIDWAY DR)	3,175	373,756	6,400	-	
930-415	FACILITIES	4,950	2,000	-	-	
	Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION	774,811	376,625	6,400	-	
TOTAL LAND ACQUISITION, FACILITY, EXPANSION & RENOVATION FUND		774,811	376,625	6,400	-	0.0%
TOTAL ALL FUNDS		\$ 2,657,296	\$ 629,284	\$ 571,068	\$ 593,576	100.0%

CAPITAL IMPROVEMENTS

DESCRIPTIONS AND IMPACTS ON OPERATING BUDGET

The FY 2020-21 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 2020-21 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: \$330,000

The Village conducts a Street Maintenance Program using revenue from the Motor Fuel Tax (MFT) 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 \$300,000. To complete the capital program, engineering expenditures are also incurred annually: for FY 2020-21, \$25,000 is budgeted in the MFT Fund, which directly increases operating expenditures.

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 having to issue debt to rebuild or repair the Village’s existing streets in the near future.

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

Building Improvements: \$61,500

During FY 2013-14, the Village purchased two additional buildings 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. However, as the building ages, certain capital expenditures are required: in FY 2020-21, \$60,000 is budgeted to strip and resurface the Village Hall parking lot, which was previously deferred due to costs.



Village Hall, 835 Midway Drive, parking lot

Another building located at 7760 Quincy Street formerly housed both Village Hall administration and the police department operations. Renovation occurred during FY 2016-17 and FY 2017-18 to transform the entire building into a public safety center at a cost of \$3.9 million, and bonds were issued in April 2015 to finance about \$3.1 million, with the remainder, about \$800,000, coming from General Fund reserves. The remaining \$1,500 of building improvements in FY 2020-21 is for minor work at the police department.

The utility costs of the police building for gas, sewer and internet are approximately \$13,000, and maintenance costs are about \$48,000 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 operating revenues, will be about \$180,000 annually until 2035.

In FY 2018-19, the last of the three (3) buildings of the 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. To date, about \$380,000 has been spent for architectural design and exterior renovation from the L.A.F.E.R. Fund. The interior buildout, which is projected to exceed \$1,400,000, has been put on hold until a funding source has been secured. Several grants have been applied for to use for the interior work, but nothing has been awarded yet. In the interim, about \$3,500 is budgeted annually from operating expenditures for utilities and alarm/phone service to the vacant building.



825 Midway Drive before renovation



Architectural rendering of 825 Midway Drive after renovation

Park Improvements: \$16,600

At the time the Special Recreation Tax levy was adopted in December 2019, it was assumed that extensive interior renovation on the CRC would occur in FY 2020-21, and a portion of the levy (\$15,400) included funding for that 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 2020-21, and the remainder of the project was not included in the budget. As the levy is restricted to be spent on ADA recreation

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 \$1,200 is for minor park improvements throughout the Village.

Vehicles: \$0

During the budget discussions, COVID-19 rose to the forefront which prompted the Village to scrutinize spending on every line item. Most capital line items were removed, including vehicles. As a result of the Village's commitment to sound maintenance on its fleet, as well as purchasing extended warranties, the skipping of one year of new vehicle purchases is not expected to have a significant impact on maintenance costs.

Water Distribution System: \$143,880

Within the Water Fund, \$7,500 is budgeted to replace minor water mains as needed throughout the Village. Within the Water Capital Improvement Fund, \$136,380 is budgeted to complete the sandblasting, priming, and painting of all Village fire hydrants; to install a mixer in the standpipe; and for a GIS/GPS survey. These are mostly maintenance items and are not expected to have a material effect on the operating budget, except for the GIS/GPS survey. The Village continues to experience water loss, and one of the performance measures noted in the Water Capital Improvement Fund is the annual tracking of this figure. Based on an annual water report prepared by the Village, the water loss has significantly risen and the Village is taking the first steps to mitigate the loss by increasing the frequency of its leak detection surveys to an annual basis, and conducting a GIS/GPS survey to identify the main components of the distribution system including hydrants, valves, watermains, etc. Once the GIS/GPS survey is complete, a future budget may include an acoustical leak detection system that reports daily irregularities within the system. The cost of such a system is in the ballpark of \$500,000 and must have a functioning GIS system in place first.

The Village's expense for water purchases is currently \$4.97/thousand gallons, and the estimated water loss in 2019 was about 37,000,000 gallons; this equates to a loss of \$184,000. After three years of losses, an acoustical leak detection system would pay for itself.

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: \$41,096

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 to remain current with advances in technology. The Village had planned to complete a computer upgrade program in FY 2020-21; however, due to a cyber-attack that occurred in March 2020, the Village had to expedite the purchase of hardware by about two months, and the expense occurred in FY 2019-20. Besides timing, there was no impact to the overall cost of the project.

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 continue to achieve cost savings in future operating budgets because of the change. In FY 2019-20 the Village replaced its file servers, switches, wireless access points and backup systems. The cloud-based backup system, in addition to providing a cost savings over hardware, proved invaluable during the cyber-attack as virtually no files were lost.

In FY 2020-21, \$35,364 is budgeted for software and hardware upgrades to the Village's automated meter reading system in the Water Fund. 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: \$500

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

Summary Impacts on Future Operating Budgets

Project	FY 2020-21	FY 2021-22	FY 2022-23	3 Year Total
Annual street program – engineering oversight	+ 25,000	+ 25,000	+ 25,000	+ 75,000
Police Department renovation (ongoing maintenance/utilities)	+61,000	+61,000	+61,000	+ 183,000
Debt payments for Series 2015 bonds – Police Dept.	+ 179,415	+ 181,935	+175,365	+ 536,715
CRC – utilities while vacant	+3,500	+3,500	+3,500	+10,500
Debt payments for Series 2015 bonds – Water	+ 20,504	+ 20,793	+20,041	+ 61,338
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
Phone line elimination	-6,600	-6,600	-6,600	-19,800
TOTAL	+ 322,541	+ 325,350	+318,028	+ 965,919

- + Increase to operating expenditure
- Decrease to operating expenditure

Village of Willowbrook

5 year Capital Improvement Plan

General Ledger Account	Fiscal Year Purchased	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Totals
GENERAL FUND							
VILLAGE BOARD & CLERK							
EDP EQUIPMENT/SOFTWARE							
Village Board tablets (8)	2008						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-05-425-641	\$0	\$0	\$0	\$0	\$0	\$0
VILLAGE BOARD & CLERK TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION DEPARTMENT							
BUILDING IMPROVEMENTS							
Village Hall (835 Midway Drive)	2015						\$0
Municipal complex paving		\$60,000					\$60,000
Village Hall signage							\$0
Municipal complex outdoor lighting	2017						\$0
BUILDING IMPROVEMENTS TOTAL	01-10-485-602	\$60,000	\$0	\$0	\$0	\$0	\$60,000
FURNITURE & OFFICE EQUIPMENT							
Copier - upper file room	2011						\$0
Other		\$500					\$500
Telephone and voicemail system	2017						\$0
FURNITURE & OFFICE EQUIPMENT TOTAL	01-10-485-611	\$500	\$0	\$0	\$0	\$0	\$500
VEHICLES							
Administrator's Ford Explorer (#76) (6 Year Replac)	2008						\$0
VEHICLES TOTAL	01-10-485-625	\$0	\$0	\$0	\$0	\$0	\$0
EDP EQUIPMENT/SOFTWARE							
Deputy Clerk - computer	2020						\$0
Village Administrator - computer	2020						\$0
Asst. Village Administrator - computer	2020						\$0
Mayor - computer	2020						\$0
Administrative Intern - computer	2020						\$0
Laptops	2020						\$0
Wireless access point	2020						\$0
Village Hall switches (3)	2020						\$0
Village Hall server	2020						\$0
Other		\$1,000					\$1,000
Document archival scanner	2014						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-10-460-212	\$1,000	\$0	\$0	\$0	\$0	\$1,000
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	2017						\$0
ARTIFACTS TOTAL	01-10-485-643	\$0	\$0	\$0	\$0	\$0	\$0
ADMINISTRATION TOTAL		\$61,500	\$0	\$0	\$0	\$0	\$61,500
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%	2020						\$0
Planner - computer	2020						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-15-515-212	\$0	\$0	\$0	\$0	\$0	\$0
PLANNING & ECONOMIC DEVELOPMENT TOTAL		\$0	\$0	\$0	\$0	\$0	\$0
PARKS & RECREATION DEPARTMENT							
EDP EQUIPMENT/SOFTWARE							
Supt. of Parks - John	2020						\$0
CRC receptionist computer							\$0

	General Ledger Account	Fiscal Year Purchased	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Totals
Other			\$500					\$500
Program laptops (5)		2012						\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-20-555-212		\$500	\$0	\$0	\$0	\$0	\$500
ADA PARK IMPROVEMENTS								
CRC - accessibility improvements			\$15,400					\$15,400
Willow Pond Park - accessibility improvements		2018						\$0
ADA PARK IMPROVEMENTS TOTAL	01-20-590-521		\$15,400	\$0	\$0	\$0	\$0	\$15,400
POND IMPROVEMENTS	01-20-595-643		\$400	\$0	\$0	\$0	\$0	\$400
RECREATION EQUIPMENT								
Playground Equipment-Lake Hinsdale		2017						\$0
Playground Equipment-Willow Pond		2018						\$0
Playground Equipment-Ridgemoor		1991		\$180,000				\$180,000
Playground Equipment-Community Park		1996				\$200,000		\$200,000
RECREATION EQUIPMENT TOTAL	01-20-595-691		\$0	\$180,000	\$0	\$200,000	\$0	\$380,000
COURT IMPROVEMENTS								
Court Improvements-Community Park		2008						\$0
Court Improvements-Waterford Park				\$95,000				\$95,000
Court Improvements - misc.			\$800					\$800
COURT IMPROVEMENTS TOTAL	01-20-595-693		\$800	\$95,000	\$0	\$0	\$0	\$95,800
MAINTENANCE EQUIPMENT								
2007 John Deere X729 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		2000			\$190,000			\$190,000
Park Improvements - Lake Hinsdale Park		2017						\$0
Park Improvements - Prairie Trail Park		2002			\$273,000			\$273,000
Park Improvements - Midway Park								\$0
Park Improvements - Rogers Glen Park				\$300,000				\$300,000
Park Improvements - Ridgemoor Park		1991		\$513,600				\$513,600
Green Region Park (ComEd)		2016						\$0
Neighborhood Park Gazebos/Shelters				\$175,000				\$175,000
Ball Field Lighting - Community Park						\$500,000		\$500,000
Tot Lot - Community Park		2008						\$0
Dugout Canopies - Borse Park		2013						\$0
Park Improvements - Backstops		2011						\$0
Park Improvements - Entrance Signs		2011						\$0
NEIGHBORHOOD PARK IMPROV. TOTAL	01-20-595-695		\$0	\$988,600	\$463,000	\$500,000	\$0	\$1,951,600
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	\$150,000	\$0	\$150,000
PARKS & RECREATION TOTAL			\$17,100	\$1,263,600	\$463,000	\$850,000	\$0	\$2,593,700

FINANCE DEPARTMENT								
FURNITURE & OFFICE EQUIPMENT								
Furniture & Equipment			\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE & OFFICE EQUIPMENT TOTAL	01-25-625-611		\$0	\$0	\$0	\$0	\$0	\$0
EDP EQUIPMENT/SOFTWARE								
Village Wide ERP system - BS & A		2016						\$0
Scheduling software - police		2018						\$0
Front Counter Reception - Computer		2020						\$0
Financial Analyst - Computer		2020						\$0
Director of Finance - Computer		2020						\$0
Misc. computer peripheral equipment/software			\$500					\$500
EDP EQUIPMENT/SOFTWARE TOTAL	01-25-615-212		\$500	\$0	\$0	\$0	\$0	\$500
FINANCE TOTAL			\$500	\$0	\$0	\$0	\$0	\$500

POLICE DEPARTMENT								
FURNITURE & OFFICE EQUIPMENT								
AED Equipment								
Squad 51 - AED		2016		\$200				\$200
Squad 52 - AED		2016		\$200				\$200

	General Ledger Account	Fiscal Year Purchased	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Totals
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								
General Office								
AV Monitors		1999 (rebuilt 2003)						\$0
Keypad System		1990						\$0
Card Reader System		1990						\$0
Copier - Administration		1990						\$0
Patrol								
Crowd Control Launcher		2003						\$0
ADMINISTRATIVE EQUIPMENT - SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0
Video Cameras								
Lock-Up video camera		1990						\$0
Parking Lot video camera		1999 (rebuilt 2003)						
Internal/External A/V Monitoring System w/ Record Capability								
Axon in car vehicle fleet 2 camera system				\$45,000	\$16,000	\$16,000	\$16,000	\$93,000
Patrolmen body cameras				\$61,871	\$30,336	\$30,336	\$30,336	\$152,879
								\$0
VIDEO CAMERAS - SUBTOTAL			\$0	\$106,871	\$46,336	\$46,336	\$46,336	\$245,879
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	\$109,471	\$46,336	\$46,336	\$46,336	\$248,479
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	\$10,000	\$0	\$15,000
Starcom Portable Radios (ETSB Purchased)								
Officer Badge #500		2013						\$0

General Ledger		Fiscal Year	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Totals
Account	Purchased							
Officer Badge #501		2013						\$0
Officer Badge #502		2013						\$0
Officer Badge #503		2013						\$0
Officer Badge #504		2013						\$0
Officer Badge #505		2013						\$0
Officer Badge #506		2013						\$0
Officer Badge #509		2013						\$0
Officer Badge #510		2013						\$0
Officer Badge #511		2013						\$0
Officer Badge #512		2013						\$0
Officer Badge #513		2013						\$0
Officer Badge #514		2013						\$0
Officer Badge #515		2013						\$0
Officer Badge #516		2013						\$0
Officer Badge #517		2013						\$0
Officer Badge #518		2013						\$0
Officer Badge #519		2013						\$0
Officer Badge #520		2013						\$0
Officer Badge #521		2013						\$0
Officer Badge #522		2013						\$0
Officer Badge #523		2013						\$0
Officer Badge #524		2013						\$0
Officer Badge #525		2013						\$0
Officer Badge #526		2013						\$0
Officer Badge #527		2013						\$0
Officer Badge #528		2013						\$0
Officer Badge #530		2013						\$0
3 radios for new hires		2013		\$21,000				\$21,000
PORTABLE RADIOS SUBTOTAL			\$0	\$21,000	\$0	\$0	\$0	\$21,000
RADIO EQUIPMENT TOTAL		01-30-680-622	\$0	\$26,000	\$0	\$10,000	\$0	\$36,000
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		approx. mileage						
Chief (#50) (100,000 miles) Ford SUV (Black)		2015		\$46,000				\$46,000
Patrol (#51) (100,000 ESP) Chevy Tahoe	5,000	2020						\$0
Patrol (#52) (75,000 ESP)	43,000	2017					\$58,000	\$58,000
Patrol (#53) (75,000 ESP)	43,000	2018				\$58,000		\$58,000
Patrol (#54) (75,000 ESP)	56,000	2016			\$58,000			\$58,000
Patrol (#55) (100,000 ESP) Chevy Tahoe	8,000	2020						\$0
Patrol (#56) (75,000 ESP)	72,000	2016		\$58,000				\$58,000
Patrol (#57) (75,000 ESP)	41,000	2017				\$58,000		\$58,000
Patrol (#58) (75,000 ESP)	56,000	2017			\$58,000			\$58,000
Patrol (#59) (100,000 ESP) Chevy Tahoe	10,000	2020						\$0
Patrol (#66) K9 Chevrolet Tahoe (truck enforcement)		2013						\$0
Detective (#61) (100,000 miles) Ford Taurus (Silver)	61,000	2015					\$46,000	\$46,000
Deputy Chief (#62) (100,000 miles) Ford Taurus (Black)	70,000	2014			\$46,000			\$46,000
Detective (#63) (100,000 miles) Ford Taurus (Grey)	68,000	2015				\$46,000		\$46,000
Admin Ford Explorer (Red)		2006						\$0
Detective (#67) (100,000 miles) Ford Taurus		2016						\$0
VEHICLES - SUBTOTAL			\$0	\$104,000	\$162,000	\$162,000	\$104,000	\$532,000
NEW VEHICLES TOTAL		01-30-680-625	\$0	\$108,500	\$162,000	\$162,000	\$104,000	\$536,500
EDP EQUIPMENT/SOFTWARE								
COMPUTERS								
Desktops								
General Office (535) - Nancy		2020						\$0
General Office (536) - Laurie		2020						\$0
General Office (537) - Lori		2020						\$0
General Office (538)		2020						\$0
Chief		2020						\$0
Deputy Chief		2020						\$0
Detectives 1		2020						\$0
Detectives 2		2020						\$0
Sergeant 1		2020						\$0

	General Ledger Account	Fiscal Year Purchased	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Totals
Sergeant 2		2020						\$0
Sergeant 3		2020						\$0
Roll Call Room 1		2020						\$0
Roll Call Room 2		2020						\$0
Roll Call Room 3		2020						\$0
Lockup		2020						\$0
Evidence Room		2020						\$0
Accreditation Manager		2020						\$0
Report Writing Room		2020						\$0
Laptops/Other								
Laptops		2020						\$0
Red Light Hearing laptop		2016						\$0
Ops (notebook)		2007						\$0
Spare notebook (formerly Commander)		2007						\$0
Squad Car Toughbooks			\$3,732					\$3,732
COMPUTERS - SUBTOTAL			\$3,732	\$0	\$0	\$0	\$0	\$3,732
SERVERS								
Police Dept server		2020						\$0
Wireless access points (2)		2020						\$0
Switches (2)		2020						\$0
CJIS		2003						\$0
SERVERS - SUBTOTAL			\$0	\$0	\$0	\$0	\$0	\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-30-640-212		\$3,732	\$0	\$0	\$0	\$0	\$3,732
COPIER								
Copier		2000		\$30,000				\$30,000
COPIER TOTAL	01-30-680-642		\$0	\$30,000	\$0	\$0	\$0	\$30,000
BUILDING IMPROVEMENTS - 7760 QUINCY								
Misc			\$1,500					\$1,500
Exterior doors				\$2,500				\$2,500
In-ground sprinkler system		2018						\$0
BUILDING IMPROVEMENTS TOTAL	01-30-635-288		\$1,500	\$2,500	\$0	\$0	\$0	\$4,000
POLICE DEPARTMENT TOTAL			\$5,232	\$276,471	\$208,336	\$218,336	\$150,336	\$858,711

MUNICIPAL SERVICES - PUBLIC WORKS								
VEHICLES								
2019 Ford F-350 (#71) (5 year replacement)		2020						\$0
2007 Int'l 7100 Dump (#73) (12 year replacement)		2007			\$93,765			\$93,765
2004 Int'l 7100 Dump (#74) (12 year replacement)		2004		\$93,765				\$93,765
2016 Ford F-150 Pick-Up (6 year replacement)		2016			\$18,375			\$18,375
2015 Ford F-350 Service Body - (5 year replacement)		2015					\$35,000	\$35,000
2019 Ford F-350 (#80) (5 year replacement)		2020						\$0
2005 Ford F-550 (#81) Medium Duty Dump (8 year replacement)		2005		\$47,565				\$47,565
2014 Ford F-550 (#85) Median Duty Dump (8 year replacement)		2014				\$42,500		\$42,500
2010 John Deere 410J Combo Loader/Backhoe (9 year replacement)		2010		\$73,500				\$73,500
VEHICLES TOTAL	01-35-765-625		\$0	\$214,830	\$112,140	\$42,500	\$35,000	\$404,470
OTHER EQUIPMENT								
Loader		2016						\$0
Floor Scrubber		2016						\$0
4 Post Mechanic's Lift				\$10,000				\$10,000
Brush Chipper				\$50,000				\$50,000
Arrow Board		2020						\$0
OTHER EQUIPMENT TOTAL	01-35-765-626		\$0	\$60,000	\$0	\$0	\$0	\$60,000
VILLAGE ENTRY SIGNAGE								
Village Entry Signs				\$30,000				\$30,000
VILLAGE ENTRY SIGNAGE TOTAL	01-35-765-640		\$0	\$30,000	\$0	\$0	\$0	\$30,000
EDP EQUIPMENT/SOFTWARE								
Superintendent of Public Works - 50%		2020						\$0
Foreman - 50%		2020						\$0
Public Works Garage Office - 50%		2020						\$0
Municipal Services Coordinator - Virginia - 50%		2020						\$0
Public Works Garage Kitchen - 50%		2020						\$0
Fiber line installation garage to pumphouse				\$7,000				\$7,000
Misc. computer peripheral								\$0
EDP EQUIPMENT/SOFTWARE TOTAL	01-35-715-212		\$0	\$7,000	\$0	\$0	\$0	\$7,000

	General Ledger Account	Fiscal Year Purchased	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Totals
STREET MAINTENANCE CONTRACT	01-35-765-684		\$0	\$0	\$0	\$0	\$0	\$0
STREET IMPROVEMENTS								
Misc. streets		annual	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$150,000
LED street light replacement w/engineering				\$70,000				\$70,000
Garfield Road sidewalks								\$0
Holmes School crossing		2019						\$0
STREET IMPROVEMENTS TOTAL	01-35-765-685		\$30,000	\$100,000	\$30,000	\$30,000	\$30,000	\$220,000
PUBLIC WORKS TOTAL			\$30,000	\$411,830	\$142,140	\$72,500	\$65,000	\$721,470

MUNICIPAL SERVICES - BUILDING & INSPECTION								
VEHICLES								
2006 Ford F-150 P/U (#72) Building Official (6 Year Replacement)		2006		\$25,000				\$25,000
VEHICLES TOTAL	01-40-835-625		\$0	\$25,000	\$0	\$0	\$0	\$25,000
EDP EQUIPMENT/SOFTWARE								
Building Official - computer		2020						\$0
Building & Zoning Secretary - computer - 50%		2020						\$0
Building Reception - computer		2020						\$0
Online permitting portal interface				\$20,000				\$20,000
EDP EQUIPMENT/SOFTWARE TOTAL	01-40-815-212		\$0	\$20,000	\$0	\$0	\$0	\$20,000
BUILDING & INSPECTION TOTAL			\$0	\$45,000	\$0	\$0	\$0	\$45,000

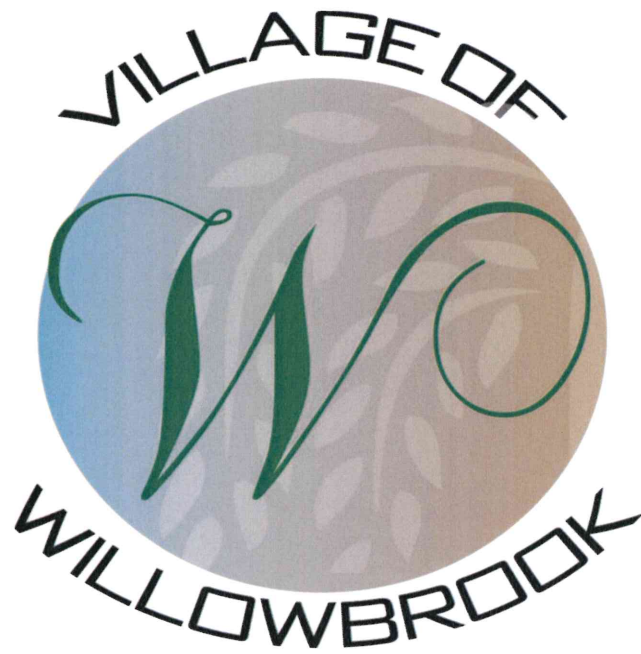
GENERAL FUND TOTAL			\$114,332	\$1,996,901	\$813,476	\$1,140,836	\$215,336	\$4,280,881
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WATER FUND								
EDP EQUIPMENT/SOFTWARE								
Superintendent of Public Works - 50%		2020						\$0
Foreman - 50%		2020						\$0
Public Works Garage Office - 50%		2020						\$0
Public Works Garage Kitchen - 50%		2020						\$0
Municipal Services Coordinator - Virginia - 50%		2020						\$0
Public Works Pump House - 100%		2020						\$0
ACLARA upgrade		2019	\$35,364					\$35,364
EDP EQUIPMENT/SOFTWARE TOTAL	02-50-417-212		\$35,364	\$0	\$0	\$0	\$0	\$35,364
VEHICLES								
2019 Ford F-350 (#71) (5 year replacement)		2020						\$0
2007 Int'l 7100 Dump (#73) (12 year replacement)		2007			\$93,765			\$93,765
2004 Int'l 7100 Dump (#74) (12 year replacement)		2004		\$93,765				\$93,765
2016 Ford F-150 Pick-Up (6 year replacement)		2016			\$18,375			\$18,375
2015 Ford F-350 Service Body (5 year replacement)		2015					\$35,000	\$35,000
2019 Ford F-350 (#80) (5 year replacement)		2020						\$0
2005 Ford F-550 (#81) Medium Duty Dump (8 year replacement)		2005		\$47,565				\$47,565
2014 Ford F-550 (#85) Median Duty Dump (8 year replacement)		2014				\$42,500		\$42,500
2010 John Deere 410J Combo Loader/Backhoe (9 year replacement)		2010		\$73,500				\$73,500
VEHICLES TOTAL	02-50-440-626		\$0	\$214,830	\$112,140	\$42,500	\$35,000	\$404,470
OTHER PROJECTS								
Pressure Adjusting- Door Replacement	02-50-440-692	2010						\$0
Distribution System	02-50-440-694	annual	\$7,500	\$10,927	\$11,255	\$11,593	\$11,593	\$52,868
Other EDP - SCADA System	02-50-440-695	2017						\$0
Water Pumps		2004						\$0
Security System		2013						\$0
OTHER PROJECTS TOTAL			\$7,500	\$10,927	\$11,255	\$11,593	\$11,593	\$52,868
WATER FUND TOTAL			\$42,864	\$225,757	\$123,395	\$54,093	\$46,593	\$492,702

WATER CAPITAL IMPROVEMENTS FUND								
Water System Improvements	09-65-440-600	annual	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Water System Improvements - The Knolls & TGM	09-65-440-600			\$2,000,000				\$2,000,000
Water Main Extensions	09-65-440-601							\$0
MTU Replacement	09-65-440-602	annual	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$5,000
Valve Insertion Program	09-65-440-603	2017						\$0
Water Tower Repainting - 67th Street	09-65-440-604	2016						\$0
Water Tower Repainting - 3 MG standpipe	09-65-440-604	2017						\$0
Water Tower Repainting - Municipal campus tower	09-65-440-604	2018						\$0
DCU Upgrade	09-65-440-606	2019						\$0
Hydrant sandblast/paint			\$60,000					\$60,000

	General Ledger Account	Fiscal Year Purchased	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Totals
Standpipe mixer			\$24,380					\$24,380
Leak detection/valve exercise/GPS			\$51,000					\$51,000
WATER CAPITAL IMPROVEMENTS FUND TOTAL			\$136,380	\$2,051,000	\$51,000	\$51,000	\$51,000	\$2,340,380
MOTOR FUEL TAX FUND								
Street Maintenance Contract	04-56-430-684	annual	\$300,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,300,000
LAFO Grant Project - Clarendon Hills Road	04-56-430-685	2017						\$0
MOTOR FUEL TAX FUND TOTAL			\$300,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,300,000
CAPITAL PROJECTS FUND								
Traffic Signal Improvements	10-68-540-423	2017						\$0
CAPITAL PROJECTS FUND TOTAL			\$0	\$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	2018/2019		\$1,423,250				\$1,423,250
LAND ACQUISITION, FACILITY EXPANSION & RENOVATION FUND TOTAL			\$0	\$1,423,250	\$0	\$0	\$0	\$1,423,250
VILLAGE-WIDE TOTAL			\$593,576	\$5,946,908	\$1,237,871	\$1,495,929	\$562,929	\$9,837,213

MISCELLANEOUS STATISTICS



VILLAGE OF WILLOWBROOK
DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Year	Population*	Personal Income	Per Capita Personal Income	Unemployment** Rate
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
2020	8,540	322,086,100	37,715	12.6

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

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

VILLAGE OF WILLOWBROOK

OPERATING INDICATORS

Last Ten Fiscal Years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Public Safety										
Police										
Physical arrests	137	265	169	141	151	211	168	217	242	n/a
Parking, Compromise, and Ordinance Violations	1,289	1,137	920	1,044	1,315	1,118	1,282	2,591	602	767
Traffic violations	2,958	2,593	2,263	2,053	2,674	1,693	2,669	2,563	2,124	1,662
Water										
Average daily consumption (million gal)	1.016	1.005	1.085	1.047	1.125	0.967	0.942	0.911	0.940	0.906
Peak daily consumption (million gal)	1.240	1.336	1.598	1.330	1.358	1.193	1.148	1.119	1.254	1.068

Data Source

Annual Police Report, LMO-2, Village Pumpage Report

n/a - not available

VILLAGE OF WILLOWBROOK
DUPAGE COUNTY PRIVATE, NON-AGRICULTURAL EMPLOYMENT

Last Ten Fiscal Years

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Goods-Producing										
Agriculture, Farm, Forestry, Fisheries	280	243	342	322	316	384	448	419	621	599
Mining and Utilities (1)	84	77	96	253	276	281	2,720	2,769	283	324
Construction	19,192	19,063	18,558	19,459	23,613	26,508	25,510	25,124	29,928	29,665
Manufacturing	49,208	50,700	52,024	53,073	55,224	55,127	55,017	55,641	56,862	57,035
Services (2)										
Transportation, Warehousing, Utilities	34,566	34,315	34,992	35,232	25,652	27,525	24,230	24,846	28,601	29,598
Wholesale Trade	44,552	45,609	47,015	49,281	51,530	52,618	49,888	50,944	50,207	50,413
Retail Trade	59,906	60,903	61,120	61,834	59,960	64,203	60,072	61,065	60,228	58,574
Finance, Insurance, Real Estate	37,239	37,365	38,220	40,012	39,882	40,924	39,934	40,044	40,633	39,209
Information, Professional, Technical							67,645	69,575	69,365	88,641
Administrative Support, Other							76,859	77,729	96,271	77,871
Educational Services							16,592	15,106	13,379	14,258
Healthcare & Social Assistance							66,988	70,905	72,946	74,453
Accommodations, Food, Entertainment							49,936	51,870	55,241	55,866
Federal, State, Local Government							18,074	18,412	54,008	54,292
Unclassified							937	685	185	73
Total	245,027	248,275	252,367	259,466	256,453	267,570	554,850	565,134	628,758	630,871

Data Source

Illinois Department of Employment Security, County Reports by Quarter, (2nd quarter)

(1) Utilities moved to service category in 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
Meade Electric	Electric Contractors	900
Whole Foods	Grocery	185
Target	Discount Retailer	150
Chateau Village	Nursing and Rehabilitation Center	150
Ashton Place/Marie's Catering	Banquet Facility/Catering	150
Gower School District #62	Education	142
Trane	Wholesale Commercial Heating and Air Conditioning System	140
The Plastics Group	Plastic Blow Molding	140
Willowbrook Ford Inc.	Automotive Dealership	130
Midtronics	Electronic Battery Testers and Chargers	125
G4S Technology	Software and Technology Solutions	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, Accommodation 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 (1)	Value	Revenue
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
2019	439	N/A	710,053
2020		N/A	615,788

Source: Village records

N/A Information no longer available

(1) Permits are tracked by calendar year

VILLAGE OF WILLOWBROOK

HOME VALUES

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

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

VILLAGE OF WILLOWBROOK

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 +/-
2011	\$ 3,333,234	
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%
2019	4,183,416	6.79%
2020	4,390,134	4.94%

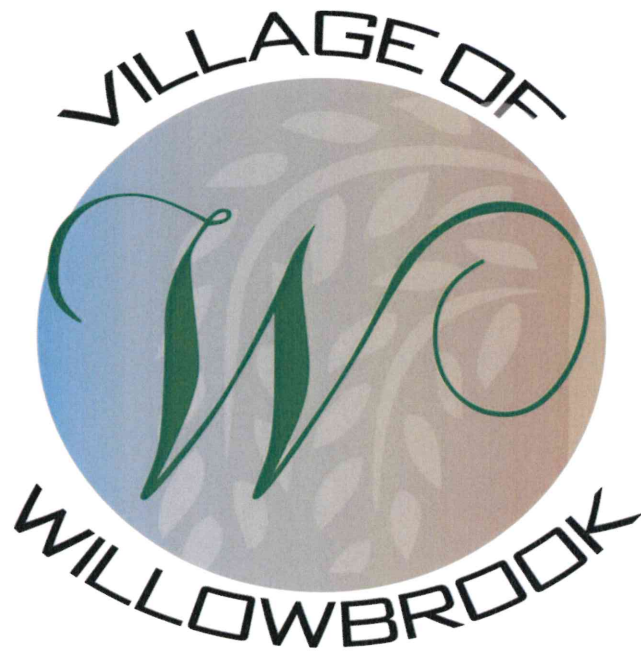
10 Year Growth	31.71%
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Source: Illinois Department of Revenue, Village records.

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.)

ATSDR: Agency for Toxic Substances and Disease Registry, a Congressionally created agency that implements health-related sections of laws that protect the public from hazardous wastes and environmental spills of hazardous substances.

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.

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

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

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 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 to replace the item at the end of its useful life.

Village of Willowbrook

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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 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 period designating the beginning and ending date 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.

FTE: Full-time equivalent, refers to the number of hours worked by a single employee in a week. One FTE means the employee works 40 hours per week, or 2,080 hours per year.

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.

Village of Willowbrook

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

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

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

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standard of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a 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 can survey the location of an object.

GRANT: A contribution by a government or other organization to support a 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.

Village of Willowbrook

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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 to produce revenues in the form of interest, dividends, rentals, or lease 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.

IPBC: Intergovernmental Personnel Benefit Cooperative, the Village's health insurance pool.

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.

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

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

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

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

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

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

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

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

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

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

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

Glossary

services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges, for example water service charges.

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

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