

EST. 1960

Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org

NOTICE

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Dennis Baker

DATE: Monday, November 11, 2013

TIME: 5:30 p.m.- Time Change Only

PLACE: Village of Willowbrook Village Hall
7760 Quincy Street
Willowbrook, IL 60527

Agenda: See attached

Umberto Davi / Jr.

Umberto Davi, Chairman
Finance and Administration Committee

THIS NOTICE WAS FAXED TO THE FOLLOWING ON NOVEMBER 7, 2013:

Chicago Tribune
Suburban Life
Chicago Sun-Times

THIS NOTICE WAS PLACED ON THE BULLETIN BOARD IN THE LOBBY OF THE VILLAGE HALL, VILLAGE OF WILLOWBROOK, 7760 QUINCY STREET, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS ON NOVEMBER 7, 2013.

Tim Halik

Leroy Hansen / Jr.
Leroy Hansen, Village Clerk

Chief of Police

Mark Shelton

cc: Indian Prairie Library

ACCOMMODATIONS FOR THE DISABLED

ANY INDIVIDUAL WITH A DISABILITY REQUIRING A REASONABLE ACCOMMODATION IN ORDER TO PARTICIPATE IN ANY PUBLIC MEETING HELD UNDER THE AUTHORITY OF THE VILLAGE OF WILLOWBROOK, SHOULD CONTACT TIM HALIK, ADA COMPLIANCE OFFICER, VILLAGE OF WILLOWBROOK, 7760 QUINCY STREET, WILLOWBROOK, IL 60527, OR CALL (630) 920-2261 VOICE, OR (630) 920-2259 TDD, MONDAY THROUGH FRIDAY, BETWEEN 8:30 A.M. AND 4:30 P.M., WITHIN A REASONABLE TIME BEFORE THE MEETING. REQUESTS FOR SIGN LANGUAGE INTERPRETERS SHOULD BE MADE A MINIMUM OF FIVE WORKING DAYS IN ADVANCE OF THE MEETING.



Proud Member of the
Illinois Route 66 Scenic Byway



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Mayor

Frank A. Trilla

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Leroy R. Hansen

Village Trustees

Dennis Baker

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Mark Shelton



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Illinois Route 66 Scenic Byway

A G E N D A

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, NOVEMBER 11, 2013, AT 5:30 P.M. AT THE VILLAGE HALL,
7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE
COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES – October 14, 2013 Regular Meeting
of the Finance and Administration
Committee
4. DISCUSSION – Special Recreation Association (SRA)
Tax Levy
5. PRESENTATION – iCity Corporation: Mobile App Proposal
6. REPORT - Monthly Disbursement Reports –
October 2013
7. REPORT - Sales Tax, Income Tax, Utility Tax, Places of
Eating Tax, Fines, Red Light Fines, Building
Permits, Water Revenues, Hotel/Motel Tax and
Motor Fuel Tax
8. VISITOR'S BUSINESS
9. COMMUNICATIONS
10. ADJOURNMENT

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, OCTOBER 14, 2013 AT 6:00 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Trustee Davi at 6:00 p.m.

2. ROLL CALL

Those present at roll call were Trustee Umberto Davi, Trustee Paul Oggerino, Interim Director of Finance Carrie Dittman, Executive Secretary Cindy Stuchl, and Management Analyst Garrett Hummel.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance and Administration Committee held on Monday, August 12, 2013 were reviewed. Motion to approve made by Trustee Oggerino, seconded by Trustee Davi. Motion carried.

4. DISCUSSION - Village Cash Flow / Financing Analysis - Sikich LLP
Director Dittman explained this item came up as a result of the goal planning workshop held on July 29, 2013. A request was made that the Village consider obtaining a recommendation from a third-party financial consultant on appropriate methods to fund the various projects and infrastructure expenditures under consideration by the Board. Sikich was contacted to determine whether they could assist the Village in such a project. Village staff met with James Savio, a partner at Sikich, to discuss the expectations of the project. It was decided that Sikich would provide computerized financial models for three Village funds: The General Fund, the LAFER Fund, and the Water Fund (including Water Capital Fund). The scope of work will include the development of financial projections for a period of five (5) years. With this information, recommendations can be made to determine the appropriate methods of funding for future capital projects.

Sikich provided a proposal to complete this project for a not-to-exceed amount of \$12,850. The project will help the Village manage expenditures from funds that have a combined available balance of about \$6 million. Trustee Davi inquired as to what big purchases the Village has coming up besides the new building. Director Dittman responded that the Village is considering a Comprehensive Plan update, water meter replacement project, water tower painting project, etc. Trustee Oggerino asked what the time frame was for this analysis. Director Dittman stated the work would start immediately and should be done by the end of the calendar year. Director Dittman explained if approved the item would be up for approval at the Board Meeting later this evening. Trustees Davi and Oggerino accepted staff's recommendation.

5. DISCUSSION - Telephone Service Provider

Management Analyst Hummel explained that in May 2013, the Village Board approved a contract with Platinum Communications Group to conduct an audit of the Village's telecommunications services and provide a recommendation for the Village's next contract renewal. Platinum Communications Group has recommended the Village enter into a telecommunication contract with Call One of Chicago Illinois.

Call One is a wholesaler of AT&T services that provides service to over 90 municipalities and governmental entities in the Chicagoland area. Call One currently has entered into a telecommunications contract with the Suburban Purchasing Cooperative (SPC) which provides reduced rates for municipalities compared to AT&T. The Village of Willowbrook is eligible

to receive the rates negotiated by the SPC. The contracts included in the proposal are two 2-year contracts for local/long distance services and Centrex service as well as a 3-year contract for a new PRI. Analyst Hummel explained by switching to Call One the Village would be saving roughly \$1,900 per month compared to the current AT&T contracts. Trustee Davi inquired as to how Call One could provide such low rates. Analyst Hummel responded that he would look into the inquiry. Analyst Hummel concluded by stating this item would appear on a future Board agenda most likely the October 28, 2013 meeting.

6. DISCUSSION - Business License Fees

Executive Secretary Stuchl began by explaining that while generating business license renewals to send to Willowbrook business for their 2014 Business licenses, she noticed an issue with the required annual fee to be paid by bowling alleys. The current fee paid by a bowling alley in the Village's code is \$45 per lane per year. For Willowbrook Bowl located at 735 Plainfield Road, which operates thirty-two (32) bowling lanes, the annual fee would calculate to \$1,440. This annual business license fee amount for this type of business is comparatively high when considering other taxes that must be paid to the Village. In addition to retail sales tax on items, this type of business also would pay the Village a separate 6% amusement tax on gross receipts as a result of the bowling use, and a 1% Places of Eating Tax for a restaurant or snack shop use. This item was brought to the attention of the Village Clerk and Mayor. Village staff contacted the DuPage County Clerk's Association and received a survey listing annual business license fees charged to bowling alleys by other municipalities. The Village's business license fee was higher than nine (9) of the ten (10) jurisdictions that responded to the survey. If the Committee concurs the annual business license fee charged to bowling alley uses will be adjusted to a flat fee of \$100 per year. Trustee Oggerino asked whether a new ordinance would need to be drafted. Executive Secretary Stuchl responded that the change would only require a text amendment. Trustees Davi and Oggerino agreed with the change.

7. REPORT - Fiscal Year 2012/13 Audit

Director Dittman provided a brief update on the Fiscal Year 2012/13 Audit. Director Dittman stated the auditors had completed their work and would be presenting their findings to the Board at the next Board meeting. Director Dittman wanted to highlight that the auditors are reporting that the General Fund has 198 days of operating expense. Trustees Davi and Oggerino acknowledged the report and stated they were happy to hear the audit went well.

8. REPORT - Monthly Disbursement Reports - August/September 2013

The Committee reviewed and highlighted the items below for the month May.

- Total cash outlay for all Village funds - \$875,835 (fiscal year to date average is \$936,785)
- Ave. daily outlay of cash for all Village funds - \$29,194 (fiscal year to date is \$30,643)
- Ave. daily expenditures for the general fund - \$16,988 (average daily expenditures fiscal year to date is \$18,871)
- Ave. payroll for active employees including all funds - \$152,856 (fiscal year payroll to date is \$1,681,424)

9. REPORT - Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax

- Sales tax receipts - \$1,522,305 up 0.74% from the prior year, 7.5% over budget.
- Income Tax receipts - \$364,094 up 11.44% compared to the prior year, 18.2% over budget.
- Utility tax receipts - \$444,682 down 10.64% from the prior year, 10.0% below budget, consisting of:
 - Telecomm Tax - \$208,525, down 12.8% from the prior year
 - Northern IL Gas - \$53,170, up 54.4% from the prior year
 - ComEd - \$184,582, down 18.1%
- Places of Eating Tax receipts - \$206,299 up 5.24% compared to the prior year, 9.3% over budget.
- Fines - \$69,734 up 17.81% compared with the prior year, 21.31% under budget.
- Red Light Fines - \$386,755 up 54.78% from the prior year, 59.5% over budget.
- Building Permit receipts - \$125,607 up 6.72% from the prior year.
- Water sales receipts - \$1,150,673 up 1.24% from the prior year, 17.94% under budget.

Director Dittman stated that water usage is down due to several possible issues such as residents conserving water and no draught this past summer.

- Motor Fuel Tax receipts - \$89,322 up 2.66% compared with the prior year, 21.8% over budget
- Hotel/Motel Tax receipts - \$32,858 up 14.52% compared with the prior year, 12.2% over budget.

The reports above were approved by Trustee Davi. Seconded by Trustee Oggerino.

10. VISITOR'S BUSINESS

There were no visitors present at the meeting.

11. COMMUNICATIONS

There were no communications received.

12. ADJOURNMENT

Motion to adjourn was made by Trustee Oggerino. Seconded by Trustee Davi.

The meeting was adjourned at 6:28 p.m.

(Minutes transcribed by: Garrett Hummel, 11/7/13)

COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION		COMMITTEE REVIEW
Special Recreation Tax Levy		<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety Meeting Date: 11/11/13
<input checked="" type="checkbox"/> Discussion Only	<input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)	
<input type="checkbox"/> Seeking Feedback	<input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)	
<input type="checkbox"/> Regular Report	<input type="checkbox"/> Report/documents requested by Committee	

BACKGROUND

One component in the Parks and Recreation Department budget process is the how the Special Recreation Tax Levy plays a part of the funding certain Department expenses. We are now in the process of considering components for the tax to fund the FY 14-15 expenditures. Attached you will find a summary of the Special Recreation projects.

Over the last several years, the Board levied the tax as an alternative to taking expenses out of the General Fund. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$15.00. The Village Board determined that the effect of funding the following items through the Special Recreation Tax is preferable to funding them from the General Fund:

- 1) Willowbrook's membership in the Gateway Special Recreation Association and direct staff costs
- 2) Expenses in assisting recreation participants requiring ADA accommodations
- 3) Improvements to our park and playgrounds in providing better accessibility

At the November 25 Village Board meeting, Staff anticipates making a recommendation to the Board to consider levying the Special Recreation tax for next year again in the amount of \$71,135. At this amount, the tax impact for a home owner with a home market value of \$300,000 would be approximately \$17.00. This is a 4.23% increase over the prior year's levy, which includes additional amounts planned for large park expansions. Any tax collected is restricted to be used on special recreation activities.

The tax levy from last year is compared to the 2013 requested levy:

<u>Tax Levy Year 2012</u>	<u>Tax Levy Year 2013</u>
Gateway membership	\$ 36,833
Staff costs	5,400
ADA Accommodations	7,775
Park Landscape Supplies	4,600
Park Improvements	<u>13,300</u>
Total	<u>\$ 67,908</u>
	<u>\$ 71,135</u>

REQUEST FOR FEEDBACK (if any)

STAFF RECOMMENDATION (if any)

Notes for 2013 Special Recreation Tax Levy

	2012	2013
A. Gateway SRA membership. Anticipated a maximum of 6.5% increase in the current SRA annual assessment of \$34,585. (Account 01-20-590-518)	\$36,833	37,360
B. Staff Costs. Estimate for Gateway SRA representation and Communicating with residents on special recreation issues. (Account 01-20-550-101)	\$ 5,400	5400
C. ADA Accomodations.		
1. Projections based on previous years to provide assistance for 1:1 aides. FY12-13 cost was \$6200. We are anticipating costs for FY 13-14 to be approximately \$5000. Allocate \$5,000 for FY 14-15 (Account 01-20-590-520)		this line item decreasing \$1200 for FY 14/15
2. Special Recreation Fishing Day at Willow Pond = \$400 (Account 01-20-590-520)		this line item increasing \$200 for FY 14/15
3. Contingency for ADA assistance for participants in Parks and Recreation Department activities = \$1000 (Account 01-20-590-520)		
4. Approved playground mulch (4 loads x \$1500/load) x .5 = \$3000 (Account 01-20-590-520)		
5. Labor for spreading 4 loads of mulch x \$800 X .5 = \$1600 (Account 01-20-590-520)		
6. Handicapped toilet upgrade at Willow Pond (\$25/month x 7 months) = \$175.00 (Account 01-20-590-520)	\$ 12,375	11,175
D. ADA Park Improvements.		
1. Portion of \$82,000 playground w/at least 3 accessible attractions and regulatory signage = \$7,000 (Account 01-20-590-521) (2012)		
2. Purchase 1 ADA accessible water fountain for Farmingdale Park, includes labor= \$6300 (Account 01-20-590-521) (2012)	\$13,300	
Portion of \$82,000 playground with at least 3 accessible attractions and regulatory signage =		
17,200		
Proposed Total for 2013 Special Recreation Tax Levy	\$67,908	71,135

MUNICIPAL SERVICES COMMITTEE MEETING

AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
PRESENTATION – iCity Corporation: Mobile App Proposal	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety <u>Meeting Date:</u> November 11, 2013
<input type="checkbox"/> Discussion Only	<input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)
<input checked="" type="checkbox"/> Seeking Feedback	<input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)
<input type="checkbox"/> Regular Report	<input type="checkbox"/> Report/documents requested by Committee
BACKGROUND	
<p>At the Illinois Municipal League (IML) Conference last month, a vendor was in attendance that gave a presentation on a municipal mobile application for smart phones. The iCity Corporation has developed a mobile app geared for municipal use intended to improve communications with citizens and visitors of a community to promote business and therefore capitalize on revenues. This application can be downloaded onto an iPhone or Android operating system. An icon would appear on the screen allowing the user to access Willowbrook business information, community events, etc. So far, two (2) Illinois communities, River Forest and Bensenville, have signed contracts with iCity to provide the service.</p>	
REQUEST FOR FEEDBACK	
<p>At the Committee meeting, Mr. Hank Rozycki from iCity Corporation will give a brief presentation to demonstrate the application and its uses. Given 62% of individuals own and regularly use a smart phone device, the use of such an application could potentially reach a large portion of our population and benefit the Village both as an improved form of communication and from an economic development perspective.</p>	
STAFF RECOMMENDATION	
<p>Staff would request that the Committee consider this application for use by the Village. If the Committee supports such an application for Willowbrook, the annual cost of the service will be considered as part of the fiscal year 2014/15 budget process.</p>	

iCity

- Communication:**
 - Deliver your message directly without third-party filtering and delays.
 - Keep your city well-informed - about civic issues, events and emergencies.
 - Take requests for city services directly from mobile devices that include pictures and geo-location.

Emergency Response:

- Support emergency response team communications.
- Engage mobile device users in aiding emergency response.
- Use social media to multiply the message virally.

Economic Development:

- Help your local business and increase tax revenue.
- Increase sales by listing special offers and coupons.
- Help people find and connect with the business and services they need.
- Encourage social connections between your citizens and your businesses.

Community Involvement:

- Increase the use of parks, trails, historic sites, museums and attractions.
- Build a comprehensive city calendar of events.
- Offer a richer experience of your parks, museums and libraries.

Local News and Information:

- Compile and deliver up-to-the-minute local news, weather, traffic and more.
- Deliver breaking local and national news.
- Build a dialog between your citizens and their local and state agencies, and their elected officials.

Your city. Your app.

iCity.us

A new way
to connect
to your
community.



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iCity

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YOUR CITY. YOUR APP.

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Detail Listings

Choose from a rich catalog of listings about your city from a calendar of events to directories of city officials, city departments, parks, recreation centers, golf courses as well as shopping, dining, service businesses and much more.



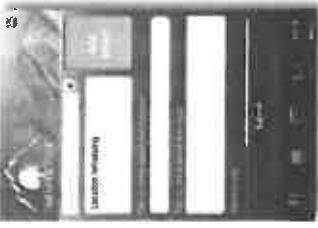
Calendar

Make sure everyone in your town knows what's going on from the school schedule, to the Fireworks display, from the free concert in the park to municipal holidays, your iCity Mobile App will bring a complete calendar of events to the palm of your hand.



311 Services Requests

Make everyone in your city a deputy inspector. Learn about potholes, leaking hydrants and graffiti in real time with GPS enabled locators and smart phone photo capture. Respond in half the time at a fraction of the cost.



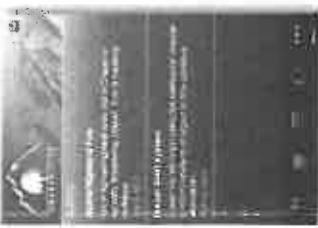
Emergency Notifications

When disaster threatens, one of the fastest methods of making sure everyone knows what's coming is smart phone push alerts through the iCity Mobile App. Because smart phone users are almost never without it, notifications are delivered no matter where, no matter when. If it's an emergency, it's important and you want people to know fast.



Local Events

iCity incorporates a broad range of social interaction through Twitter and YouTube. These social media networks allow the word to spread faster - word that can build interest in your town, greater participation by your citizens, ease and convenience for visitors, and more excitement for your business community.



**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2013 - 2014**

MONTH	BOARD APPROVED WARRANTS	NET PAYROLL	PAYROLL LIABILITY CHECKS & EFTPS	HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY		\$ 85,319.90	\$ 68,078.14		
MAY	\$ 285,387.15	61,284.85	54,224.84		
MAY	353,485.42	136,416.17	103,298.84	\$ 27,792.42	\$ 1,175,287.73
JUNE	162,456.66	63,522.22	55,693.80		
JUNE	356,374.12	138,257.93	116,395.38	207,394.46 1	\$ 1,100,094.57
JULY	96,196.09	61,726.84	54,827.79		
JULY	289,454.73	133,313.14	137,095.22	5,491.73	\$ 778,105.54
AUG	167,932.62	60,485.99	53,730.20		
AUG	251,311.93	131,497.02	88,291.39	1,355.13	\$ 754,604.28
SEP	132,592.67	79,046.82	58,715.05		
SEP	257,977.89	133,213.80	91,826.03	122,463.33 2	\$ 875,835.59
OCT	364,793.38	67,269.07	56,130.28		
OCT	228,548.18	127,701.47	87,705.94	14,285.26	\$ 946,433.58
NOV					
NOV					
NOV				\$	-
DEC					
DEC				\$	-
JAN					
JAN				\$	-
FEB					
FEB				\$	-
MAR					
MAR				\$	-
APR					
APR					
APR				\$	-
	<u>\$ 2,946,510.84</u>	<u>\$ 1,279,055.22</u>	<u>\$ 1,026,012.90</u>	<u>\$ 378,782.33</u>	<u>\$ 5,630,361.29</u>

1 Includes check for \$203,044.46 to Willowbrook Town Center LLC for payment on 7/1/13 TIF note

2 Includes check for \$69,070.50 and \$50,296.14 to Crowley-Sheppard Asphalt for MFT contract

**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2011 - FY 2014**

MONTHLY PAYROLL TOTALS ^

MONTH	FISCAL 2011	# of payrolls	FISCAL 2012	# of payrolls	FISCAL 2013	# of payrolls	FISCAL 2014	# of payrolls
MAY	\$ 346,614.01	2	\$ 320,475.00	2	\$ 299,514.62	2	\$ 451,655.27	3
JUNE	365,926.15	2	297,125.05	2	451,165.43	3	316,901.86	***
JULY	523,182.68	3	294,399.85	2	279,814.55	2	329,995.52	***
AUG	304,809.53	2	284,393.36	2	273,921.61	2	277,037.13	2
SEP	303,760.78	2	283,533.10	2	278,778.42	2	305,834.23	****
OCT	282,836.42	2	272,575.02	2	271,719.14	2	281,839.29	2
NOV	298,071.49	2	270,129.71	2	406,102.93	3		
DEC	514,471.71	3	414,928.38	3	282,756.91	2		
JAN	302,174.00	2	272,114.94	2	325,687.10	2		
FEB	287,267.05	2	259,794.38	2	273,907.00	2		
MAR	286,701.82	2	266,752.86	2	286,411.29	2		
APR	282,981.74	2	257,248.79	2	273,446.41	2		
AUG*	-		267,068.17					
APR**	-		85,081.69					
TOTAL	\$ 4,098,797.38	26	\$ 3,845,620.30	25	\$ 3,703,225.41	26	\$ 1,963,263.30	13
AVERAGE PAYROLL	\$ 157,646.05		\$ 139,738.82		\$ 142,431.75		\$ 151,020.25	
CHANGE FROM PRIOR YEAR			-11.36%		1.93%		6.03%	

^ Includes gross salary and payroll taxes for active employees only

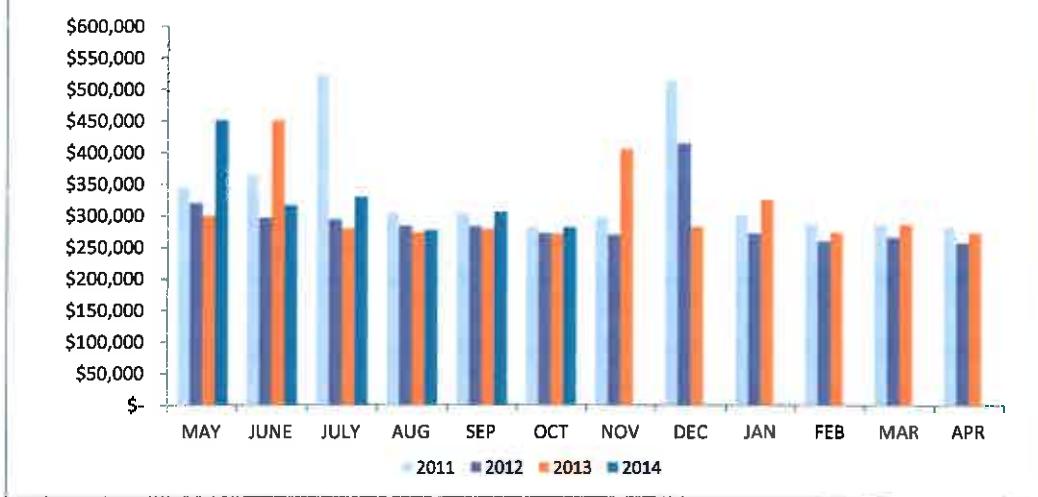
*** special payout for 3 commander retirements**

**** special payout for 1 commander retirement**

***** includes voluntary separation payout for 1 employee**

****** includes police union retro pay (9/6) per contract settlement**

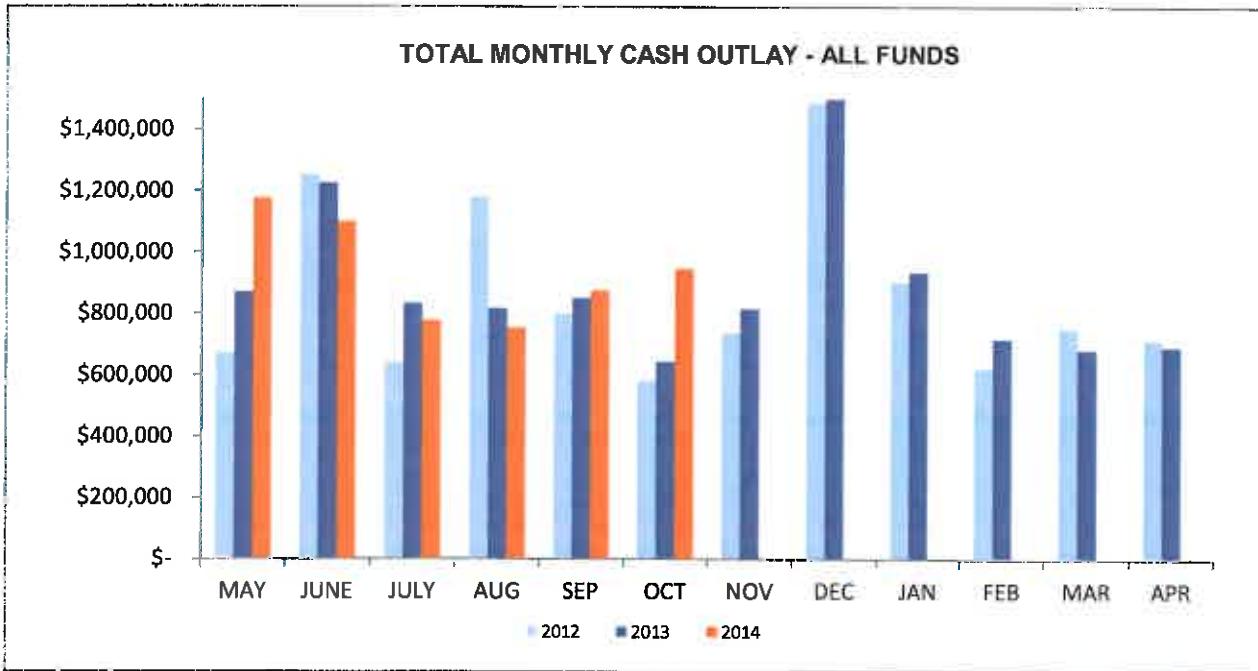
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

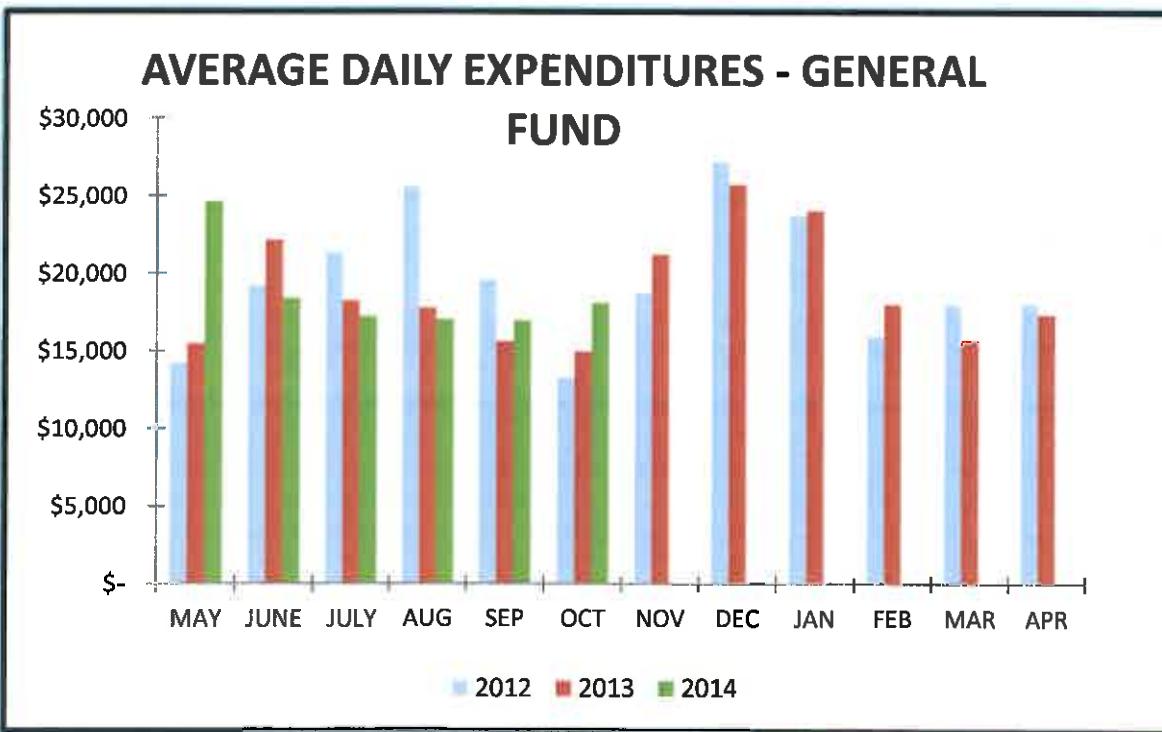
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2012	FISCAL 2013	FISCAL 2014	FISCAL 2013	FISCAL 2014
MAY	\$ 672,056.01	\$ 870,290.11	\$ 1,175,287.73	\$ 28,073.87	\$ 37,912.51
JUNE	1,253,014.59	1,226,031.00	1,100,094.57	40,867.70	36,669.82
JULY	640,846.17	833,357.39	778,105.54	26,882.50	25,100.18
AUG	1,180,026.60	816,663.86	754,604.28	26,344.00	24,342.07
SEP	801,551.97	850,880.84	875,835.59	28,362.69	29,194.52
OCT	581,568.36	645,090.55	946,433.58	20,809.37	30,530.12
NOV	739,532.86	816,308.17		27,210.27	-
DEC	1,489,481.60	1,536,678.84		49,570.29	-
JAN	903,734.69	934,882.52		30,157.50	-
FEB	623,043.33	717,506.98		25,625.25	-
MAR	753,458.83	682,960.98		22,031.00	-
APR	713,948.25	692,627.23		23,087.57	-
TOTAL	\$ 10,352,263.26	\$ 10,623,278.47	\$ 5,630,361.29		
AVERAGE	\$ 862,688.61	\$ 885,273.21	\$ 938,393.55	\$ 29,085.17	\$ 30,624.87

* May 2013 includes 3 payrolls & SLEP buyout



VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

<u>MONTH</u>	<u>FISCAL 2012</u>	<u>FISCAL 2013</u>	<u>FISCAL 2014</u>	<u>2014 YEAR TO DATE AVERAGE</u>
MAY	\$ 14,244.09	\$ 15,479.51	\$ 24,649.68	\$ 24,649.68
JUNE	19,261.60	22,172.19	18,406.88	21,528.28
JULY	21,324.27	18,276.60	17,253.39	20,103.32
AUG	25,647.30	17,795.05	17,059.62	19,342.39
SEP	19,613.83	15,656.51	16,988.20	18,871.56
OCT	13,334.73	14,992.42	18,150.76	18,751.42
NOV	18,758.51	21,265.17		18,751.42
DEC	27,248.90	25,780.70		18,751.42
JAN	23,814.27	24,114.56		18,751.42
FEB	16,019.82 *	18,061.86		18,751.42
MAR	18,062.31	15,748.89		18,751.42
APR	18,087.56 *	17,417.76		18,751.42
AVERAGE	\$ 19,618.10	\$ 18,896.77	\$ 18,751.42	



*2012 EXCLUDES 1/2 of the budgeted transfer to the L.A.F.E.R Fund (\$1,582,500)

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE MADE	09-10	10-11	11-12	12-13	13-14
MAY	FEB	\$ 216,102	\$ 223,555	\$ 254,811	\$ 261,216	\$ 250,138
JUNE	MAR	252,558	281,024	296,840	308,159	304,370
JULY	APR	239,611	259,844	281,808	288,609	295,557
AUG	MAY	278,006	284,173	276,985	316,487	334,102
SEPT	JUNE	284,544	314,663	318,524	336,664	338,139
OCT	JULY	269,750	276,383	300,424	291,508	300,405
NOV	AUG	267,033	279,375	326,134	330,699	
DEC	SEPT	253,713	260,636	296,490	300,348	
JAN	OCT	236,393	273,809	272,291	282,374	
FEB	NOV	253,516	290,009	296,763	306,325	
MARCH	DEC	339,352	355,102	387,223	377,505	
APRIL	JAN	193,834	234,660	253,944	277,850	
TOTAL		\$ 3,084,413	\$ 3,333,234	\$ 3,562,238	\$ 3,677,745	\$ 1,822,710
MTH AVG		\$ 257,034	\$ 277,769	\$ 296,853	\$ 306,479	\$ 303,785
BUDGET		\$ 3,018,750	\$ 3,121,250	\$ 3,217,250	\$ 3,493,374	\$ 3,447,000

YEAR TO DATE LAST YEAR : \$ 1,802,644

YEAR TO DATE THIS YEAR : \$ 1,822,710

DIFFERENCE : \$ 20,066

PERCENTAGE OF INCREASE :

1.11%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,447,000

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 52.88%

PROJECTION OF ANNUAL REVENUE : \$ 3,718,683

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 271,683

EST. PERCENT DIFF ACTUAL TO BUDGET

7.9%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

Note 1

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 109,215	\$ 88,618	\$ 83,421	\$ 107,307	\$ 145,711
JUNE	58,315	47,252	50,979	56,417	49,504
JULY	63,492	66,409	66,040	72,448	75,818
AUG	43,220	43,538	45,433	45,462	47,106
SEPT	41,268	44,649	43,732	45,094	45,955
OCT	63,593	64,893	69,459	71,005	80,177
NOV	47,913	48,838	44,235	53,652	
DEC	37,663	54,012	41,649	44,277	
JAN	66,203	61,577	61,880	68,634	
FEB	70,164	76,096	71,344	81,019	
MARCH	43,415	37,954	47,598	45,430	
APRIL	67,732	65,293	73,904	78,886	
TOTAL	\$ 712,193	\$ 699,127	\$ 699,674	\$ 769,631	\$ 444,271
MTH AVG	\$ 59,349	\$ 58,261	\$ 58,306	\$ 64,136	\$ 74,045
BUDGET	\$ 791,786	\$ 686,000	\$ 686,000	\$ 646,306	\$ 725,760

Boxed Numbers - Village has not yet received distribution

Note 1 Village's population decreased from 8,967 to 8,540 beginning June 2011

YEAR TO DATE LAST YEAR: \$ 397,733

YEAR TO DATE THIS YEAR: \$ 444,271

DIFFERENCE: \$ 46,538

PERCENTAGE CHANGE:

11.70%

BUDGETED REVENUE: \$ 725,760

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 61.21%

PROJECTION OF ANNUAL REVENUE : \$ 859,684

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 133,924

EST. PERCENT DIFF ACTUAL TO BUDGET 18.5%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES**

**Telecommunications Tax - 6%
Nicor & Com-Ed - 5%**

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 126,617	\$ 118,228	\$ 103,407	\$ 93,102	\$ 90,574
JUNE	79,181	93,026	90,897	117,206	89,915
JULY	110,478	90,884	91,865	87,823	85,555
AUG	89,919	109,099	96,906	101,980	92,752
SEPT	95,178	107,010	105,187	97,521	85,886
OCT	91,793	100,333	87,792	91,554	91,517
NOV	89,181	78,547	88,869	84,535	
DEC	84,202	86,799	85,543	85,580	
JAN	101,205	97,316	99,304	95,118	
FEB	112,119	115,615	102,349	106,312	
MARCH	121,849	99,953	99,574	106,527	
APRIL	91,022	115,470	94,549	101,146	
TOTAL	\$ 1,192,747	\$ 1,212,279	\$ 1,146,243	\$ 1,168,404	\$ 536,199
MTH AVG	\$ 99,396	\$ 101,023	\$ 95,520	\$ 97,367	\$ 89,367
BUDGET	\$ 1,337,500	\$ 1,150,000	\$ 1,197,000	\$ 1,163,633	\$ 1,160,000
YEAR TO DATE LAST YEAR:			\$ 589,186		
YEAR TO DATE THIS YEAR:			\$ 536,199		
DIFFERENCE:			\$ (52,987)		
PERCENTAGE CHANGE:			-8.99%		
BUDGETED REVENUE:			\$ 1,160,000		
PERCENTAGE OF YEAR COMPLETED :			50.00%		
PERCENTAGE OF REVENUE TO DATE :			46.22%		
PROJECTION OF ANNUAL REVENUE :			\$ 1,063,326		
EST. DOLLAR DIFF ACTUAL TO BUDGET			\$ (96,674)		
EST. PERCENT DIFF ACTUAL TO BUDGET			-8.3%		

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

		2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014
MAY	\$ 20,587	\$ 22,735	\$ 29,751	\$ 17,386	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790	
JUNE	10,813	14,685	21,020	11,184	10,627	13,321	7,277	13,126	
JULY	5,965	7,851	14,857	7,056	7,075	8,716	5,609	8,350	
AUG	5,125	6,184	10,068	6,943	6,842	6,871	5,318	6,419	
SEPT	4,915	5,310	8,470	6,089	6,016	5,190	5,214	5,485	
OCT	4,639	5,496	7,816	5,384	6,237	5,141	5,450	5,431	
NOV	7,218	7,600	9,111	7,168	6,763	6,975	6,591		
DEC	10,396	10,447	13,377	9,653	8,859	10,035	10,121		
JAN	15,850	18,243	22,887	15,511	16,170	15,217	14,119		
FEB	21,115	27,469	32,441	26,774	24,393	20,479	19,476		
MAR	28,078	36,398	32,452	31,709	26,521	20,614	22,616		
APR	30,298	38,429	24,545	26,718	24,038	15,881	21,834		
TOTAL:	\$ 165,001	\$ 200,847	\$ 226,794	\$ 171,556	\$ 161,977	\$ 147,709	\$ 134,645	\$ 58,601	
									\$ 39,888
									\$ 58,601
									\$ 18,713
									46.9%
									PERCENTAGE CHANGE

**VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS**

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 29,944	\$ 32,607	\$ 34,339	\$ 37,421	\$ 39,097
JUNE	33,653	34,583	36,544	37,754	40,624
JULY	33,203	38,304	38,639	41,944	43,999
AUG	29,099	35,728	37,829	38,115	39,252
SEPT	33,001	33,184	39,218	40,801	43,327
OCT	30,393	33,204	36,492	40,227	37,833
NOV	28,801	33,296	38,018	36,097	
DEC	33,252	35,058	34,652	39,700	
JAN	31,980	38,456	39,065	43,449	
FEB	29,015	32,964	32,687	35,859	
MARCH	29,353	32,029	34,986	34,674	
APRIL	35,520	35,620	38,362	41,294	
TOTAL	\$ 377,215	\$ 415,036	\$ 440,831	\$ 467,335	\$ 244,132
MTH AVG	\$ 31,435	\$ 34,586	\$ 36,736	\$ 38,945	\$ 40,689
BUDGET	\$ 380,000	\$ 404,500	\$ 429,500	\$ 450,581	\$ 450,000

YEAR TO DATE LAST YEAR: \$ 236,262

YEAR TO DATE THIS YEAR: \$ 244,132

DIFFERENCE: \$ 7,870

PERCENTAGE OF INCREASE:

3.33%

BUDGETED REVENUE: \$ 450,000

PERCENTAGE OF YEAR COMPLETED: 50.00%

PERCENTAGE OF REVENUE TO DATE: 54.25%

PROJECTION OF ANNUAL REVENUE: \$ 482,902

EST. DOLLAR DIFF ACTUAL TO BUDGET: \$ 32,902

EST. PERCENT DIFF ACTUAL TO BUDGET: 7.3%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST	09-10	10-11	11-12	12-13	13-14
MAY	\$ 14,846	\$ 19,578	\$ 20,475	\$ 12,129	\$ 14,525
JUNE	14,647	16,689	16,315	16,141	11,948
JULY	16,868	19,660	8,068	11,302	15,097
AUG	20,157	14,809	15,404	5,385	9,322
SEPT	14,024	14,196	7,275	14,236	18,842
OCT	15,004	16,237	17,071	14,533	7,199
NOV	13,858	14,719	13,517	8,246	
DEC	20,463	11,482	12,229	6,560	
JAN	13,669	21,297	12,321	20,660	
FEB	8,980	10,232	11,103	10,511	
MARCH	26,922	13,255	16,448	14,546	
APRIL	16,869	16,761	15,010	15,063	
TOTAL	\$ 196,308	\$ 188,916	\$ 165,235	\$ 149,312	\$ 76,933
MTH AVG	\$ 16,359	\$ 15,743	\$ 13,770	\$ 12,443	\$ 12,822
BUDGET	\$ 200,000	\$ 200,000	\$ 200,000	\$ 160,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 73,726
YEAR TO DATE THIS YEAR : \$ 76,933
DIFFERENCE : \$ 3,207

PERCENTAGE CHANGE

4.35%

BUDGETED REVENUE:	\$ 145,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	53.06%
PROJECTION OF ANNUAL REVENUE :	\$ 155,807
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 10,807
EST. PERCENT DIFF ACTUAL TO BUDGET	7.45%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	FISCAL YEAR					12-13	13-14
	09-10	10-11	11-12	12-13	13-14		
MAY		\$ 51,750	\$ 19,700	\$ 49,631	\$ 57,075		
JUNE		80,350	39,300	54,120	77,454		
JULY		67,733	39,925	56,500	96,651		
AUG		78,955	61,985	54,325	79,525		
SEPT	\$ 300	53,880	68,241	35,300	76,050		
OCT	46,720	42,786	83,294	46,200	70,435		
NOV	39,000	45,760	88,200	46,037			
DEC	29,900	65,285	39,855	41,645			
JAN	30,425	57,064	34,805	41,395			
FEB	19,550	27,980	34,577	36,135			
MARCH	29,850	26,810	19,223	44,325			
APRIL	32,550	19,005	29,058	50,900			
TOTAL	\$ 228,295	\$ 617,358	\$ 558,163	\$ 556,513	\$ 457,190		
MTH AVG	\$ 28,537	\$ 51,447	\$ 46,514	\$ 46,376	\$ 76,198		
BUDGET		\$ 484,400	\$ 511,000	\$ 540,000	\$ 540,000		

YEAR TO DATE LAST YEAR : \$ 296,076

YEAR TO DATE THIS YEAR : \$ 457,190

DIFFERENCE : \$ 161,114

PERCENTAGE CHANGE:

54.42%

BUDGETED REVENUE: \$ 540,000

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 84.66%

PROJECTION OF ANNUAL REVENUE : \$859,348

EST. DOLLAR DIFF ACTUAL TO BUDGET \$319,348

EST. PERCENT DIFF ACTUAL TO BUDGET 59.1%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS**

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 6,747	\$ 35,989	\$ 5,770	\$ 33,084	\$ 21,304
JUNE	5,795	8,399	6,527	30,569	19,336
JULY	7,103	19,396	8,640	11,472	48,123 *
AUG	9,710	17,824	9,921	14,433	17,978
SEPT	7,255	47,342	17,688	28,145	18,866
OCT	30,335	16,986	6,235	6,068	12,371
NOV	3,976	3,277	27,435	8,391	
DEC	32,902	6,864	31,298	14,215	
JAN	23,015	12,160	6,734	27,202	
FEB	3,766	13,567	7,062	7,918	
MARCH	18,445	10,207	31,730	19,167	
APRIL	18,870	28,150	18,959	32,909	
TOTAL	\$ 167,920	\$ 220,161	\$ 177,999	\$ 233,573	\$ 137,978
MTH AVG	\$ 13,993	\$ 18,347	\$ 14,833	\$ 19,464	\$ 22,996
BUDGET	\$ 150,000	\$ 100,000	\$ 150,000	\$ 110,000	\$ 150,000

* July 2013 includes 1 permit for \$18,991 to Thorndale Construction & 1 for \$8,243 to Thomas Lee

YEAR TO DATE LAST YEAR:	\$ 123,771
YEAR TO DATE THIS YEAR:	\$ 137,978
DIFFERENCE:	\$ 14,207

PERCENTAGE OF CHANGE: 11.48%

BUDGETED REVENUE:	\$ 150,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	91.99%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	Note 1		Note 2		Note 3	
	09-10	10-11	11-12	12-13	13-14	
MAY	\$ 119,740	\$ 116,873	\$ 148,758	\$ 156,504	\$ 160,088	
JUNE	148,867	164,898	170,028	205,606	236,824	
JULY	105,374	128,685	145,972	178,786	179,328	
AUG	153,176	183,532	183,885	309,555	281,359	
SEPT	173,672	209,281	202,519	286,089	293,074	
OCT	116,842	141,587	134,151	172,100	196,339	
NOV	146,601	181,635	167,590	208,056		
DEC	144,694	176,935	171,271	204,008		
JAN	95,371	117,392	118,494	139,217		
FEB	116,663	143,020	143,906	166,637		
MARCH	130,119	162,372	163,023	188,447		
APRIL	101,335	113,064	136,026	134,770		
TOTAL	\$ 1,552,453	\$ 1,839,273	\$ 1,885,623	\$ 2,349,775	\$ 1,347,012	
MTH AVG	\$ 129,371	\$ 153,273	\$ 157,135	\$ 195,815	\$ 224,502	
BUDGET	\$ 1,800,000	\$ 1,931,868	\$ 1,831,500	\$ 2,318,242	\$ 2,898,948	

Note 1- 20% rate increase effective 5/1/10

Note 2- 20% rate increase effective 3/1/12

Note 3- 25% rate increase effective 5/1/13

YEAR TO DATE LAST YEAR:	\$ 1,308,640
YEAR TO DATE THIS YEAR:	\$ 1,347,012
DIFFERENCE:	\$ 38,372

PERCENTAGE OF INCREASE: 2.93%

BUDGETED REVENUE: \$ 2,898,948

PERCENTAGE OF YEAR COMPLETED :: 50.00%

PERCENTAGE OF REVENUE TO DATE : 46.47%

PROJECTION OF ANNUAL REVENUE : \$ 2,418,675

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (480,273)

EST. PERCENT DIFF ACTUAL TO BUDGET -16.57%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL HOTEL/MOTEL TAXES

MONTH	Note 1		Note 2, 3		Note 4, 5	
	09-10	10-11	11-12	12-13	13-14	
MAY	\$ 5,657	\$ 6,553	\$ 4,355	\$ 4,516	\$ 7,112	
JUNE	5,533	4,907	4,226	4,918	7,444	
JULY	6,650	6,872	6,196	8,271	7,038	
AUG	6,046	5,173	10,959	4,947	6,047	
SEPT	6,432	3,526	4,664	6,041	5,216	
OCT	6,155	10,625	6,463	11,030	4,929	
NOV	6,038	3,986	9,154	3,508		
DEC	4,566	2,325	5,428	5,611		
JAN	3,728	8,182	2,267	2,268		
FEB	3,269	1,755	1,945	3,306		
MARCH	3,056	5,505	4,123	3,634		
APRIL	2,170	2,262	8,077	5,049		
TOTAL	\$ 59,299	\$ 61,671	\$ 67,857	\$ 63,099	\$ 37,786	
MTH AVG	\$ 4,942	\$ 5,139	\$ 5,655	\$ 5,258	\$ 6,298	
BUDGET	\$ 80,000	\$ 72,000	\$ 61,000	\$ 62,220	\$ 64,386	

Note 1 - Village received 3 months Holiday Inn Tax (Jan-March) in August 2010.

Note 2 - The Holiday Inn paid their June & July tax in August 2011.

Note 3 - The Holiday Inn made payments for Jan, Feb & March 2012 during April 2012

Note 4 - The Holiday Inn made payments for May & June 2012 during July 2012

Note 5 - The Holiday Inn made payments for Aug & Sept 2012 during Oct 2012

YEAR TO DATE LAST YEAR: \$ 39,723

YEAR TO DATE THIS YEAR: \$ 37,786

DIFFERENCE: \$ (1,937)

PERCENTAGE CHANGE: **-4.88%**

BUDGETED REVENUE: \$ 64,386

PERCENTAGE OF YEAR COMPLETED: 50.00%

PERCENTAGE OF REVENUE TO DATE: 58.69%

PROJECTION OF ANNUAL REVENUE: \$ 60,022

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (4,364)

EST. PERCENT DIFF ACTUAL TO BUDGET **-6.8%**

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	Note 1		Note 2		Note 3		
	09-10	10-11	11-12	12-13	13-14		
MAY	\$ 17,906	\$ 19,451	\$ 18,507	\$ 16,579	\$ 14,687		
JUNE	24,456	18,819	18,156	18,468	21,716		
JULY	13,011	17,787	16,894	15,557	14,906		
AUG	21,587	19,278	57,601	18,180	17,483		
SEPT	18,137	18,752	18,325	18,222	20,530		
OCT	14,867	21,587	16,417	54,763	14,523		
NOV	15,108	54,756	18,240	17,307			
DEC	24,523	26,793	19,269	18,450			
JAN	18,456	21,584	17,963	17,678			
FEB	21,440	20,892	17,273	17,157			
MARCH	16,884	16,823	17,604	14,579			
APRIL	18,391	19,105	17,123	17,253			
TOTAL	\$ 224,766	\$ 275,626	\$ 253,372	\$ 244,193	\$ 103,845		
MTH AVG	\$ 18,731	\$ 22,969	\$ 21,114	\$ 20,349	\$ 17,308		
BUDGET	\$ 240,316	\$ 214,800	\$ 226,865	\$ 222,328	\$ 205,814		

Note 1, 2, 3 - Special distribution of \$38,941, IL Capital Bill (non-recurring)

YEAR TO DATE LAST YEAR : \$ 141,769

YEAR TO DATE THIS YEAR : \$ 103,845

DIFFERENCE : \$ (37,924)

PERCENTAGE OF CHANGE:

-26.75%

BUDGETED REVENUE: \$ 205,814

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 50.46%

PROJECTION OF ANNUAL REVENUE : \$ 178,870

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (26,944)

EST. PERCENT DIFF ACTUAL TO BUDGET **-13.1%**