

# Willowbrook

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## AGENDA

### Mayor

Frank A. Trilla

### Village Clerk

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



Proud Member of the  
Illinois Route 66 Scenic Byway

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION  
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON  
MONDAY, APRIL 14, 2014, AT 6:00 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 –
  - a) January 13, 2014 Regular Meeting of the Finance & Administration Committee
  - b) February 12, 2014 Special Joint Meeting of the Municipal Services Committee, the Finance & Administration Committee, and the Public Safety Committee
4. DISCUSSION – Liquor License Classifications
5. REPORT - Monthly Disbursement Reports –  
January, February, and March, 2014
6. 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
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JANUARY 13, 2014 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 Oggerino at 6:03 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, November 11, 2013 were reviewed. Motion to approve made by Trustee Oggerino, seconded by Trustee Davi. Motion carried.

**4. DISCUSSION - Business License Fees**

Executive Secretary Stuchl began by explaining that the current annual business license fee structure for both barbershops and hair salons includes a business license fee of \$55.00 per year per chair. A per-chair fee is used due to the typical practice, especially at hair salons, for each separate chair or station within the location to be operated by a separate stylist under a rental scenario. This chair, or station, really represents a stand-alone business. This same station practice is also used within nail salon uses. However, our current business license fee ordinance treats nail salons differently from barbershops and hair salons, and only required a flat \$100 per year fee per location regardless of how many nail salon stations are operated at the particular location. This item was recently brought to the Mayor's attention upon speaking with several local businesses. These businesses felt that the Village's current fee structure is unfair, since hair salon and barbershop uses pay more for an annual Village business license, but nail salons are structured similarly.

At the Mayor's request, staff reviewed this matter and determined that a more equitable approach would be to set annual business license fees for barbershops, hair salons, and nail salons using the same methodology. That is on a per chair or station basis for all three. There will be no change in the current annual fee amount of \$55.00 per chair but that nail salons will now be included along with barbershops and hair salons. Executive Secretary Stuchl noted this item, if approved, will be appearing on the Village Board agenda at this evening's meeting. Trustees Davi and Oggerino agreed with the recommendation.

**5. REPORT - Monthly Disbursement Reports - November & December 2013**

The Committee reviewed and highlighted the items below for the month of October.

- Total cash outlay for all Village funds - \$1,626,337 (fiscal year to date average is \$1,042,760)
- Ave. daily outlay of cash for all Village funds - \$52,463 (fiscal year to date is \$34,049)
- Ave. daily expenditures for the general fund - \$27,052 (average daily expenditures fiscal year to date is \$21,152)
- Ave. payroll for active employees including all funds - \$149,074 (fiscal year payroll to date is \$2,683,332)

**6. 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 - \$2,444,056 up 0.43% from the prior year, 7.1% over budget.
- Income Tax receipts - \$539,726 up 8.89% compared to the prior year, 15.5% over budget.
- Utility tax receipts - \$699,826 down 7.83% from the prior year, 7.2% below budget, consisting of:
  - Telecomm Tax - \$331,730, down 10.1% from the prior year
  - Northern IL Gas - \$74,400, up 31.4% from the prior year
  - ComEd - \$296,085, down 12.2% from the prior year
- Places of Eating Tax receipts - \$319,403 up 2.35% compared to the prior year, 6.3% over budget.
- Fines - \$103,608 up 17.03% compared with the prior year, 20.51% over budget.
- Red Light Fines - \$569,910 up 48.51% from the prior year, 53.0% over budget.
- Building Permit receipts - \$172,900 up 18.12% from the prior year.
- Water sales receipts - \$1,866,996 up 8.50% from the prior year, 12.05% below budget.
- Hotel/Motel Tax receipts - \$46,004 down 5.81% compared with the prior year, 7.7% below budget.
- Motor Fuel Tax receipts - \$177,536 up 0.01% compared with the prior year, 18.7% over budget.

The reports above were approved by Trustee Davi.

**7. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

**8. COMMUNICATIONS**

Interim Director of Finance Dittman noted the Village received a letter from the Government Finance Officers Association "GFOA" awarding the Village its 12<sup>th</sup> consecutive Distinguished Budget Award for its FY 2013-14 budget document.

**9. ADJOURNMENT**

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

The meeting was adjourned at 6:26 p.m.

(Minutes transcribed by: Garrett Hummel, 2/13/14)

MINUTES OF THE SPECIAL JOINT MEETING OF THE MUNICIPAL SERVICES COMMITTEE, THE FINANCE & ADMINISTRATION COMMITTEE AND THE PUBLIC SAFETY COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON WEDNESDAY, FEBRUARY 12, 2014 AT 5:30 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

**1. CALL TO ORDER**

The meeting was called to order by Administrator Halik at 5:35 p.m.

**2. ROLL CALL**

Those present at roll call were Mayor Frank Trilla, Trustees Sue Berglund, Umberto Davi, Terry Kelly, Mike Mistele, Village Administrator Tim Halik, Chief of Police Mark Shelton, Interim Finance Director Carrie Dittman, and Management Analyst Garrett Hummel.

**3. REVIEW - Fiscal Year 2014/15 Budget**

Administrator Halik began by explaining the purpose of this meeting is to give all Board members a general overview of budget highlights, including revenue assumptions for the coming year, the proposed FY 2014/15 budget, and the proposed five-year plan for each fund. Administrator Halik stated staff prepared the proposed budget with the understanding that we need to continue to closely scrutinize our short and long-term revenue assumptions and to be diligent in managing our expenses, while still working toward our goals. With this in mind, when preparing the individual department budgets, staff assumed no automatic escalation in spending but rather adjusted line-item expenditures as needed to maintain the status quo with regard to programs. Salary increases for non-union employees have not been included in the budget while a 2.5% increase has been included for patrol officers and sergeants.

Administrator Halik continued by explaining that the FY 2014/15 proposed budget includes a General Fund drawdown of reserves of approximately \$317,652 which equates to roughly 21 days of operating expense. Even with the drawdown of reserves, the Village is looking at a projected fund balance of 202 operating days (\$4,267,771) as of April 30, 2015. Administrator Halik indicated that the fund balance does not include the discretionary items which will be discussed during the Board Budget Workshop on March 17<sup>th</sup>.

The next meeting on the budget schedule will be the Board Budget Workshop I scheduled for March 17, 2014.

Next, Administrator Halik explained that the proposed budget maintains all existing services and programs. Administrator Halik reiterated the General Fund will have 202 days (\$4,267,771) of operating expense in reserves. An operating day for the FY 2014/15 budget equates to roughly \$21,138. Finally, Administrator Halik explained the Five Year Plan used to develop the budget projections include conservative spending on known projects and programs.

An increase of 3% was included in the budget with respect to health

insurance costs although the IPBC has not finalized their numbers for the upcoming year. Administrator Halik commented that the nationwide health care costs have increased roughly 9.4%. Administrator Halik acknowledged that IPBC increase may be a little over 4% as opposed to the 3% that was used for budgeting purposes.

Administrator Halik briefly touched on the Village's two main pension programs (Police Pension & IMRF). He stated the police pension contribution decreased by 0.97% while the IMRF pension contribution decreased by 1.19%. Interim Finance Director Dittman added that the police pension numbers do not include the two new officers.

Interim Finance Director Dittman next took over with a breakdown of the reserve drawdown. Director Dittman stated the Parks & Recreation budget includes \$400,000 for the Willow Pond Park improvement project. The Village is currently under consideration for an OSLAD grant which would require the Village to spend that \$400,000 as a funding match if the Village's grant application is approved.

Director Dittman continued with the General Fund highlights stating staff is projecting an overall revenue increase of 5%, which equates to roughly \$636,802 over the previous fiscal year. Director Dittman continued by examining each individual revenue source. She began with Sales Tax which is projected to have no substantial changes when compared to the prior year. Next was Places of Eating Tax which projected no change from the prior year. Utility Tax is expected to be down about 8% or around \$85,000. Income Tax is expected to increase by about \$61,240 based upon Illinois Municipal League (IML) projections. Amusement Tax is projected to increase by \$57,500. Permit Fees are expected to increase by \$26,000. Administrator Halik commented that the permit fee revenue is already over budget for the current fiscal year. There is no expected change to the level of Red Light Camera Fines. Director Dittman explained the Village will receive \$82,500 in rental income from the tenant at the 825 Midway building. The lease with the tenant expires June 2016. Director Dittman stated video gaming revenue was not included in the budget.

Director Dittman returned to the topic of Village pensions by first elaborating on both the Police and IMRF pensions. The 0.97% decrease in Police Pension contribution translated into \$5,101. The rate of payroll for the Police Pension fund went from 30.1% to 29.28%. With respect to the IMRF pension, the 1.19% decrease equated to approximately \$13,485 while the rate of payroll went from 20.07% to 18.88%. Finally, Director Dittman provided an update on the Sheriff's Law Enforcement Pension (SLEP) program, which the Village is obligated to pay related to a settlement associated with a former Village Police Chief. Director Dittman stated the outstanding balance for the SLEP program was paid in full during FY 2013/14. Fund investment returns exceeded expectations, so no payment is due with respect to the SLEP program.

Administrator Halik next provided an update on the Water Fund. Administrator Halik began by providing a history of the City of

Chicago and the DuPage Water Commission's (DWC) recent water rate increases and the subsequent water rate increases by the Village. As of January 1, 2014, the DWC raised water rates 18% in part due to the City of Chicago's 15% increase on the same date. The Village last increased its local water rates 20% on January 1, 2014. This increase included the continuation of the 6% discount program for residents, including seniors, who pay the minimum water bill (9,000 gallons per quarter). Administrator Halik continued by stating the Village's recent rate increase is intended to cover the 18% DWC rate increase, along with funding three Water Fund capital projects that have been identified for FY 2014/15. These projects include the replacement of approximately 1,700 MTU's due to dead or dying batteries. Administrator Halik explained that MTU's are the grey transmitting boxes that allow the Village to remotely read water usage from resident's water meters. The budget estimate for this project which includes the purchase of the units as well as the installation by an independent contractor is \$285,000. The second project is the first year of the water tank coating project which includes the preparation of specifications and bid documents to sandblast and repaint the Village Hall water tower for a cost of \$20,000. The final Water Fund capital project for this upcoming fiscal year is the replacement of one Public Works vehicle (Truck #76: 2006 Ford F-350 with 81,000 miles) of which the Water Fund will cover half the cost at an amount of \$15,000. Administrator Halik warned the DWC has planned for a 17% water rate increase effective January 1, 2015 therefore the water rate topic will most likely have to be revisited in the coming year.

Administrator Halik next discussed the Motor Fuel Tax (MFT) Fund. He explained there will be approximately \$210,000 available in the MFT fund for use in the FY 2014/15 Road Program. This year's Roadway Maintenance Program includes full-depth patching and overlays of roadways within the Waterford subdivision. Administrator Halik noted the Public Works Department always examines the roads after the winter season to see if any roads are in need of attention that are not on the scheduled program. After completion of this year's program there will still be funding available to continue to build a reserve to be used towards the STP grant funded Clarendon Hills Road project in FY 2016/17.

Director Dittman began the financial performance section of the presentation. Echoing Administrator Halik's overview, Director Dittman explained the proposed budget projects 202 days of operating expense reserve. The FY 2013/14 budget comparatively projected at 169 days. However, the estimated actual FY 2013/14 budget currently projects at 223 days. Director Dittman explained one "Operating Day" in the General Fund for FY 2014/15 projects to be \$21,138. The amount of projected fund balance at 4/30/15 is \$4,267,771. This amount divided by the one "Operating Day" amount of \$21,138 results in the 202 days of operating expense.

Director Dittman highlighted two reasons for the heightened performance for FY 2013/14 the first being that revenues exceeded expectations. General Fund revenues are estimated to come in at

\$709,550 over budget. The four revenue sources that outperformed their budgeted numbers were Sales Tax (\$245,849 over budget); Income Tax (\$100,058 over budget); Building Permits (\$45,000 over budget); and Red Light Camera Fines (\$286,464 over budget). The second reason for the heightened performance during FY 2013/14 was that total General Fund expenditures are being projected at approximately \$135,000 below budget with the Administration, Planning and Public Works departments coming in below budget. Director Dittman noted that \$26,000 of the Electronic Archive Storage Project will be deferred from the FY 2013/14 budget to FY 2014/15.

Administrator Halik took over to discuss larger expenditures by department for the upcoming fiscal year. Administrator Halik commented that the Village Board & Clerk budget along with the Board of Police Commissioners had no significant new expenditures budgeted.

Under the Administration budget, Administrator Halik highlighted the \$26,000 that was carried from last year's Electronic Archive Storage Project as the only significant Administration expenditure in this year's budget.

Next, Administrator Halik stated the Village is in need of a Comprehensive Land Use Plan Update. The Comp Plan update is budgeted under the Planning & Economic Development budget and would include an update for the Southeast Sub-area Plan at a budgeted amount of \$31,500.

The Parks & Recreation budget includes \$400,000 which will be spent as a match if the Village is awarded an OSLAD grant for the Willow Pond Park Renovation. The \$400,000 is for Phase I of the two phase project.

The Finance Department budget does not include funding for the ERP Analysis Project as of yet because staff is waiting for the results from the ERP Assessment. Administrator Halik explained the Village currently uses a financial software called Decision Systems which is a proprietary software. Administrator Halik explained the Village would like to both expand our use of a Village-wide ERP system, and also have a plan in place in case software support for Decision Systems becomes an issue.

The Police Department has several larger expenditures included in this year's budget. Replacement of the Police Chief's vehicle at \$29,365 and the replacement of two squads with SUVs at a cost of \$74,635. Also included in the Police Department budget is one new Patrol Officer at a first year cost of \$69,643.

The Public Works Department includes funding for Year 2 of the EAB Abatement Program where the Village plans to remove and replace roughly 200 trees at a cost of \$168,000. Funding is also included for a replacement vehicle at a cost of \$15,000. This amount represents half the cost of the vehicle replacement, the other half is budgeted for out of the Water Fund.

The Building and Zoning Department does not have any large expenditures planned for this fiscal year.

The Water Fund budget includes \$15,000 for a vehicle replacement. This amount represents half of a vehicle purchase while the other half is budgeted under the Public Works Department. The Village will continue with its fire hydrant replacements at a cost of \$15,000 for this fiscal year. Finally, \$70,000 will be transferred to the Water Capital Improvement Fund.

The Hotel/Motel Tax Fund includes \$37,967 for hotel marketing and promotion.

The Motor Fuel Tax Fund's FY 2014/15 Road Maintenance Program has \$210,000 budgeted.

The Tax Increment Financing (TIF) Fund has \$638,834 in eligible redevelopment costs remaining after which the fund will be closed out.

The Water Capital Improvements Fund has two larger expenditures scheduled for this budget season, the first being the replacements of the failing Meter Transmitting Units (MTU) throughout the Village. The batteries on the Village's MTUs have started to fail. The Village uses the MTUs to read resident's water meters in order to correctly bill residents for their water usage. The estimated cost of this replacement project is \$285,000. The second project is the Year 1 Tank Coating Project at a cost of \$20,000.

The Capital Projects Fund does not have any large expenditures planned for FY 2014/15.

The 2008 Bond Fund has annual debt service payment of \$156,956 due. Trustee Mistele asked if the Village should consider refinancing our 2008 GO Bonds. Director Dittman explained that staff looked into this option and found the Village would only save roughly \$25,000 if done today and that would not necessarily be worth it.

The SSA Bond & Interest Fund has annual debt service payment of \$319,440.

The Land Acquisition, Facility Expansion & Renovation Fund (LAFER) has a remaining balance of \$1.1 million after Phase I of the Master Facilities Plan. Director Dittman commented there is no more planned revenue that will be added to the LAFER Fund unless the Village sells the vacant lot north of the Public Works Building.

Director Dittman next began the topic of the Village's revenues. The FY 2014/15 budget estimates all fund revenues to be about \$13,225,193. The General Fund accounts for roughly 61% of this amount with an estimated \$8,082,537. The three most prominent revenues within the General Fund are Sales Tax at 43% or \$3,450,000 of the General Fund revenues, Utility Tax at 14% or \$1,075,000 of the General Fund revenues, and Income Tax at 10% or \$787,000 of the General Fund

revenues.

Director Dittman continued with an explanation of the Village's expenditures. The FY 2014/15 budget includes \$14,110,153 in expenditures over all funds. Of this amount the General Fund accounts for 60% or \$8,400,189 and the Water Fund accounts for 19% or \$2,621,520.

Director Dittman next highlighted General Fund expenditures by department stating that the Police Department accounts for 55% of General Fund expenditures or \$4,630,000, followed by the Administration Department at 13% or \$1,102,220 and the Public Works Department at 12% or \$998,642.

Chief Shelton gave a brief overview of the Board of Police Commissioners budget stating costs went down roughly 7%.

Administrator Halik presented the Administration budget highlighting increases to the Buildings line-item due to the increased utility costs for the new buildings. Also noted was a \$50,000 decrease to the Legal Services line-item. Overall, Administration expenses went down 9.41%.

Administrator Halik continued with the Planning and Economic Development budget by pointing out a \$31,000 increase to the General Management line-item for the aforementioned comp plan update. The Engineering line-item was also increased as the Village needs more consultant hours from the Planner. Overall, the Planning and Economic Development budget increased 30.99%.

Administrator Halik next presented the Parks & Recreation budget which includes increases to the Maintenance line-item for increased OT for the Public Works employees as well as \$400,000 for the potential grant aided project at Willow Pond. Overall, the Parks & Recreation budget increased about 132%.

Director Dittman took over to present the Finance Department's budget which included a small increase to the General Management line-item to account for the increased hours of the part time front counter receptionists. Overall, the Finance budget increased 2.44%.

Chief Shelton presented the Police Department budget which includes an increase to the Police Administration line-item for the costs associated with a new officer. Increases were also noted in the Police Telecommunications and Police Capital Improvements line-items. Trustee Mistlele inquired as to the large decrease in Police Patrol Service line-item. Director Dittman commented that that line-item is used for DEA funded purchases and there were no budgeted purchases at this time but that the line-item could increase if qualifying purchases are requested. Chief Shelton explained the Village has \$128,000 in the DEA fund and \$45,000 in the state fund. Overall, the Police budget increased 3.39%.

Administrator Halik presented the Public Works budget highlighting increases to the snow removal line-item as well as a \$15,000 fuel tank repair project included in the Buildings line-item. Trustee Mistele asked if the Village should get rid of the fuel tanks. Administrator Halik responded that that is a decision which will have to be made moving forward. Mayor Trilla commented the Village should remove the tanks except for maybe an above ground diesel tank for the Public Works Department. Overall, the Public Works budget decreased 10.23%.

Administrator Halik next highlighted the Building & Zoning Department budget including increases to the General Management line-item due to increased overtime hours for the Building Inspector as well as increases to the Inspection Services line-item which is for consultant inspectors. Overall, the Building & Zoning budget increased 11%.

Administrator Halik presented the Water Fund which includes increases to both the Water Production line-item for increased water purchase costs and the Transportation & Distribution line-item for the increasing number of water main breaks. Overall, the Water Fund budget increased about 5%.

Director Dittman briefly went over the Hotel Motel Tax Fund budget which overall decreased roughly 2%. Mayor Trilla noted that there is currently a proposed bill being considered which will allow a 50/50 split of Hotel Motel funding between the Village and the DuPage Convention and Visitors Bureau.

Director Dittman next explained the Motor Fuel Tax (MFT) Fund decreased 13.22% from \$242,000 last year to \$210,000 for this upcoming year. The estimated MFT Fund revenues for the year are \$241,816. The remaining balance of \$31,816 after this year's program will be added to the Village's MFT Fund balance bringing it to \$388,575. This balance will be used to pay the Village's portion of an STP grant for the overlay of Clarendon Hills Road.

Director Dittman presented the Tax Increment Financing (TIF) Fund highlighting an increase to the Redevelopment Costs line-item of \$638,834. This amount will be used for a new traffic light near the bowling alley. Director Dittman also noted there were no principle and interest payments this upcoming year because the TIF has ended. Overall, the TIF Fund increased 40.72%.

Director Dittman explained there were no significant changes to the SSA Bond & Interest Fund budget.

Director Dittman noted the Water Capital Improvements Fund includes a large increase to the Capital Improvements line-item which includes the Village's MTU replacement project, the valve insertion project, and water main replacement funding.

Director Dittman stated there are no planned projects for the Capital Projects Fund.

Director Dittman next stated the Village continues to make payments on the 2008 Bond Fund.

Director Dittman stated the LAFER fund has \$1,063,157 included in the Village Hall Remodel line-item for the work that will be done at the 835 Midway site.

Administrator Halik concluded the meeting by reminding the Village Board of the Board Budget Workshop, which is scheduled for March 17, 2014. At the workshop, staff will present discretionary items which are not currently in the budget and were not presented tonight. Finally, he thanked all meeting attendees for their time and efforts in the budget preparation.

**4. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

**5. ADJOURNMENT**

Motion to adjourn was made by Trustee Mistele. Trustee Davi seconded the motion.

The meeting was adjourned at 7:15 p.m.

(Minutes transcribed by: Garrett Hummel)

## MUNICIPAL SERVICES COMMITTEE MEETING

### AGENDA ITEM SUMMARY SHEET

#### AGENDA ITEM DESCRIPTION

##### DISCUSSION – Liquor License Classifications

#### COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date:

April 14, 2014

|   |   |
|---|---|
| <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

At a recent ribbon cutting ceremony for the grand opening of a new Willowbrook business, Deputy Liquor Control Commissioner Oggerino was approached by a business owner and received an informal request to consider the creation of a new class of liquor license. This potential new class of license would enable the retail sale of select alcoholic beverages with consumption on site for nail salon and beauty parlor uses.

#### REQUEST FOR FEEDBACK

Attached is a summary of all current Village liquor license classifications for your reference. As the committee considers the merits of potentially creating this new classification of license, please be aware that such uses would then have the ability to seek approval from the state of Illinois for a video gaming license.

#### STAFF RECOMMENDATION

None at this time, since no formal request has been received. Discussion only.

### 3-12-5: CLASSIFICATIONS:

| <u>Class</u> |   |
|--------------|---|
| A            | Retail - no consumption   |
| B            | Entertainment, dancing and consumption                          |
| B-1          | Retail - no consumption - restaurant                            |
| B-2          | Retail - consumption on and off premises - coffee/sandwich shop |
| C            | One day license   |
| D            | Hotel, motel type of class                                      |
| E            | Retail - no consumption - grocery stores                        |
| F            | Recreational facility - consumption                             |
| G            | Private recreational facility - consumption                     |
| H            | Catering  |
| I            | Indoor/outdoor commercial recreational facility                 |
| J            | Homeowners' Association   |

(Ord. 13-O-39, 11-11-2013)

(A) Class A License: Class A license shall authorize the retail sale of alcoholic liquor, but not for consumption on the premises where sold, at premises having not less than four thousand (4,000) square feet of retail floor area. This class of license shall not be applicable to the retail sale of alcoholic liquor by grocery stores, said grocery stores falling under the license classification as set forth in subsection (E) of this section. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). There shall be no more than two (2) class A licenses issued at any one time. (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003; Ord. 10-O-05, 2-22-2010; Ord. 12-O-01, 1-9-2012; Ord. 13-O-27, 7-22-2013)

(B) Class B License: Class B license shall authorize the retail sale on the specified premises of alcoholic liquor for consumption on said premises, when the primary business conducted upon said premises is that of a restaurant where not less than seventy five percent (75%) of the retail floor area is devoted to the service of complete sit down meals from a menu and not more than twenty five percent (25%) of the retail floor area is devoted to lounge or bar purposes. Any person holding any class B license shall have the privilege of providing upon the licensed premises an

orchestra and permitting dancing by patrons therein; provided, however, that no such dancing by patrons shall be permitted unless there is provided in the licensed premises a compact, clear and open area containing not less than four hundred (400) square feet for such dancing; and provided further, that no entertainers other than members of the orchestra shall be engaged or permitted to perform therein. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). There shall be no more than fourteen (14) class B licenses issued at any one time. (Ord. 08-O-11, 5-12-2008; amd. Ord. 08-O-26, 12-15-2008; Ord. 09-O-14, 6-8-2009; Ord. 09-O-22, 10-12-2009; Ord. 10-O-30, 12-13-2010; Ord. 12-O-18, 7-23-2012)

1. Class B-1 License: Class B-1 license shall authorize the retail sale of beer and wine in sealed packages but not for consumption on the premises where sold, provided the primary business conducted upon said premises is that of a restaurant. The class B-1 license shall only be issued along with and in addition to a class B license. The annual fee for such license shall be five hundred dollars (\$500.00). There shall be no more than zero class B-1 licenses issued at any one time. (Ord. 12-O-23, 10-8-2012; amd. Ord. 13-O-19, 6-10-2013)
2. Class B-2 License: Class B-2 license shall authorize the retail sale of wine and liqueurs/cordials for consumption on the licensed premises of a coffee/sandwich shop of less than two thousand (2,000) square feet of gross floor area, and shall also authorize the retail sale of wine in sealed packages for consumption not on the licensed premises. The annual fee for a class B-2 license shall be one thousand five hundred dollars (\$1,500.00). There shall be no more than zero class B-2 licenses issued at any one time. (Ord. 13-O-39, 11-11-2013)

(C) Class C License: The local liquor control commissioner may grant a class C license to any local organization or group such as a fire department, veterans' organization, lodge, church or similar organization, or to any other such local organization as the local liquor control commissioner may, from time to time, determine. A class C license shall be effective for a period of one day and shall authorize the sale of such alcoholic liquor as the local liquor control commissioner may permit, at any picnic, carnival or similar function given by said organization. The local liquor control commissioner may impose such other restrictions on said licenses as he shall see fit. The fee for such license shall be two hundred fifty dollars (\$250.00). (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003)

(D) Class D License: Class D license shall authorize the storage, distribution and retail sale, on the premises of motels and hotels, of alcoholic liquor for consumption on the premises. The retail sale of alcoholic liquor in the original package to occupants of the motel or hotel only shall also be authorized.

1. The holder of a class D license shall have the privilege of providing live music upon the licensed premises. (Ord. 99-O-26, 10-25-1999)

2. The annual fee for such license shall be three thousand five hundred dollars (\$3,500.00), and there shall be no more than one class D license issued at any one time. (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003)

(E) **Class E License:** Class E license shall authorize the retail sale of alcoholic liquor, but not for consumption on the premises where sold, by those retail food establishments commonly referred to as grocery stores; provided, that said grocery store has not less than ten thousand (10,000) square feet of retail floor area; and, further provided, that the retail floor area devoted to the display of alcoholic liquor shall not exceed five percent (5%) of the total retail floor area of said grocery store, or two thousand (2,000) square feet of retail floor area, whichever is less. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). There shall be no more than two (2) class E licenses issued at any one time. (Ord. 06-O-28, 9-11-2006)

(F) **Class F License:** Class F license shall authorize the sale on the specified premises of alcoholic liquor for consumption on said premises when the primary business conducted upon said premises is that of a recreational facility. For the purpose of this class of license, a "recreational facility" shall be defined as a racquetball club, tennis club, health club, sports complex or bowling alley, wherein at least eighty five percent (85%) of the retail floor area is devoted to recreational purposes other than the sale or consumption of alcoholic liquor. There shall be no more than two (2) class F licenses issued at any one time. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). (Ord. 01-O-21, 10-8-2001; amd. Ord. 03-O-31, 11-24-2003; Ord. 08-O-26, 12-15-2008)

(G) **Class G License:** Class G license shall authorize the sale on the specified premises of alcoholic liquor for consumption on the premises, where the primary use of said premises is that of a private recreational facility. This class of license shall be limited to those private recreational facilities owned by incorporated not for profit homeowners' associations and which are located in residential districts. The retail sale of alcoholic liquor shall be limited to members of any such licensed not for profit homeowners' associations and their guests. There shall be no more than two (2) class G licenses authorized at this time. The annual fee for such license shall be two hundred fifty dollars (\$250.00).

(H) **Class H License:** Class H license shall authorize the sale of alcoholic liquor in connection with an off site catering business operating within the village. For purposes of this classification, an "off site catering business" is one which serves food at locations not owned or leased by such catering business. Alcoholic liquor shall only be sold by the licensee in connection with the catering of foods. In addition to the other requirements of this chapter, a class H license shall only be issued to persons who can demonstrate that they are operating a bona fide catering business. No class H licensee shall serve alcoholic liquor at a single location for more than three (3) consecutive twenty four (24) hour periods. No class H licensee shall serve alcoholic liquor at any location that is not properly zoned for the activity at which

alcoholic liquor is to be served. There shall be no more than three (3) class H licenses authorized at this time. The annual fee for such license shall be two hundred fifty dollars (\$250.00).

(I) **Class I License:** Class I license shall authorize the sale on the specific premises of alcoholic liquor for consumption on the premises, where the primary use of said premises is that of an indoor/outdoor commercial recreational facility. For purposes of this classification, an indoor/outdoor commercial recreational facility is one which is located on a parcel of land of not less than eight (8) acres in area and which provides for and permits diverse recreational activities, including, but not limited to, picnics, horse shows, horse auctions, square dancing, volleyball, pig roasts, etc., as well as other social and political activities. All alcoholic liquor sold, given or delivered at the licensed premises shall be deemed to be the act of the licensee. Any person or other legal entity selling, giving or delivering alcoholic liquor at the premises shall be deemed to be the agent of the licensee for purposes of this chapter. There shall be no more than one class I license authorized at any one time. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003)

(J) **CLASS J LICENSE:** Class J License shall authorize the retail sale of alcoholic liquor, by a homeowners' association to members of the homeowners' association and their invited guests at designated special events, not to exceed twenty (20) such events during the license period for consumption on the licensed premises. Each special event shall not exceed one (1) day. The licensee shall, for each such special event, make written application or request to the village administrator and shall include the date of the special event and the hours of authorized sale of alcoholic liquor. The homeowners' association shall, if a not for profit corporation, attach a copy of a certificate of good standing issued by the Illinois Secretary of State with each such request. The village administrator shall be authorized to issue a written authorization or subsidiary liquor license for each authorized special event which shall include the date, location and permitted hours of sale of alcoholic liquor for consumption on the premises. The annual fee for a Class J License shall be Two Hundred Fifty (\$250.00) Dollars. No additional fee shall be charged for each special event sponsored or held.

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

| MONTH | BOARD<br>APPROVED<br>WARRANTS | NET<br>PAYROLL         | PAYROLL<br>LIABILITY<br>CHECKS & EFTPS | HANDWRITTEN<br>CHECKS | MONTHLY<br>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   | 163,144.47                    | 68,000.30              | 56,077.31                              |                       |                         |
| NOV   | 448,213.65                    | 82,341.31              | 61,968.93                              |                       |                         |
| NOV   |                               | 115,601.53             | 90,036.28                              |                       | \$ 1,085,383.78         |
| DEC   | 1,157,110.21                  | 87,410.96              | 63,658.94                              |                       |                         |
| DEC   |                               | 119,863.21             | 89,044.40                              | 109,249.12            | \$ 1,626,336.84         |
| JAN   | 448,408.44                    | 95,398.99              | 69,501.63                              |                       |                         |
| JAN   | 340,775.84                    | 117,155.72             | 85,700.33                              | 325.00                | \$ 1,157,265.95         |
| FEB   | 94,572.76                     | 77,513.46              | 62,012.92                              |                       |                         |
| FEB   | 333,001.46                    | 114,699.80             | 84,444.12                              |                       | \$ 766,244.52           |
| MAR   | 207,848.46                    | 94,778.28              | 64,670.38                              |                       |                         |
| MAR   | 228,398.75                    | 113,674.14             | 82,555.12                              | 4,078.45              | \$ 796,003.58           |
| APR   |                               |                        |  |                       | \$ -                    |
| APR   |                               |                        |  |                       |                         |
| APR   |                               |                        |  |                       |                         |
|       | <b>\$ 6,367,984.88</b>        | <b>\$ 2,365,492.92</b> | <b>\$ 1,835,683.26</b>                 | <b>\$ 492,434.90</b>  | <b>\$ 11,061,595.96</b> |

**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**

| <b>MONTHLY PAYROLL TOTALS ^</b> |                        |                  |                        |                  |                        |                  |                        |                  |           |
|---------------------------------|------------------------|------------------|------------------------|------------------|------------------------|------------------|------------------------|------------------|-----------|
| MONTH                           | FISCAL<br>2011         | # of<br>payrolls | FISCAL<br>2012         | # of<br>payrolls | FISCAL<br>2013         | # of<br>payrolls | FISCAL<br>2014         | # of<br>payrolls |           |
| MAY                             | \$ 346,614.01          | 2                | \$ 320,475.00          | 2                | \$ 299,514.62          | 2                | \$ 451,655.27          |                  | <b>3</b>  |
| JUNE                            | 365,926.15             | 2                | 297,125.05             | 2                | 451,165.43             | <b>3</b>         | 316,901.86             | ***              | 2         |
| JULY                            | 523,182.68             | <b>3</b>         | 294,399.85             | 2                | 279,814.55             | 2                | 329,995.52             | ***              | 2         |
| 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             | ****             | 2         |
| 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             | <b>3</b>         | 417,058.19             | <b>3</b>         |           |
| DEC                             | 514,471.71             | <b>3</b>         | 414,928.38             | <b>3</b>         | 282,756.91             | 2                | 303,010.08             |                  | 2         |
| JAN                             | 302,174.00             | 2                | 272,114.94             | 2                | 325,687.10             | 2                | 309,753.44             |                  | 2         |
| FEB                             | 287,267.05             | 2                | 259,794.38             | 2                | 273,907.00             | 2                | 280,667.07             |                  | 2         |
| MAR                             | 286,701.82             | 2                | 266,752.86             | 2                | 286,411.29             | 2                | 297,674.69             |                  | 2         |
| APR                             | 282,981.74             | 2                | 257,248.79             | 2                | 273,446.41             | 2                |                        |                  |           |
| AUG*                            |                        |                  | <b>267,068.17</b>      |                  |                        |                  |                        |                  |           |
| APR**                           |                        |                  | <b>85,081.69</b>       |                  |                        |                  |                        |                  |           |
| <b>TOTAL</b>                    | <b>\$ 4,098,797.38</b> | <b>26</b>        | <b>\$ 3,845,620.30</b> | <b>25</b>        | <b>\$ 3,703,225.41</b> | <b>26</b>        | <b>\$ 3,571,426.77</b> |                  | <b>24</b> |
| AVERAGE PAYROLL                 | \$ 157,646.05          |                  | \$ 139,738.82          |                  | \$ 142,431.75          |                  | \$ 148,809.45          |                  |           |
| CHANGE FROM PRIOR YEAR          |                        |                  | -11.36%                |                  | 1.93%                  |                  | 4.48%                  |                  |           |

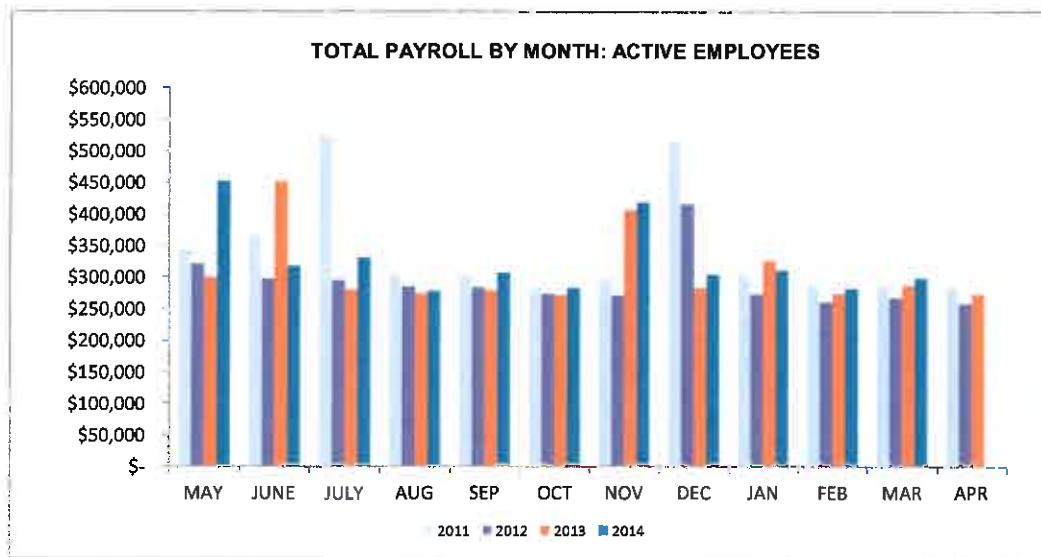
**^ Includes gross salary and payroll taxes for active employees only**

**\* 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**

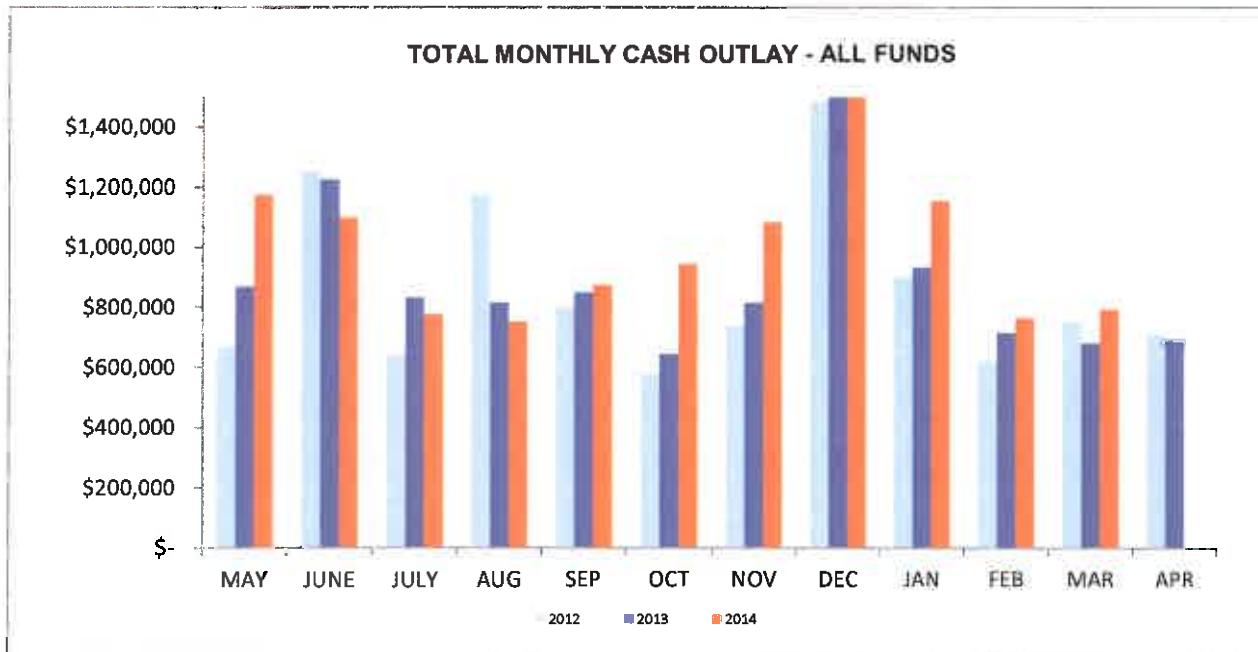


**VILLAGE OF WILLOWSBROOK  
CASH OUTLAY  
ALL FUNDS**

| <u>MONTH</u>   | <u>MONTHLY TOTALS</u>   |                         |                         | <u>AVERAGE DAILY OUTLAY</u> |                        |
|----------------|-------------------------|-------------------------|-------------------------|-----------------------------|------------------------|
|                | <u>FISCAL<br/>2012</u>  | <u>FISCAL<br/>2013</u>  | <u>FISCAL<br/>2014</u>  | <u>FISCAL<br/>2013</u>      | <u>FISCAL<br/>2014</u> |
| 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              | 1,085,383.78            | ** 27,210.27                | 36,179.46              |
| DEC            | 1,489,481.60            | 1,536,678.84            | 1,626,336.84            | 49,570.29                   | 52,462.48              |
| JAN            | 903,734.69              | 934,882.52              | 1,157,265.95            | 30,157.50                   | 37,331.16              |
| FEB            | 623,043.33              | 717,506.98              | 766,244.52              | 25,625.25                   | 27,365.88              |
| MAR            | 753,458.83              | 682,960.98              | 796,003.58              | 22,031.00                   | 25,677.53              |
| APR            | 713,948.25              | 692,627.23              |                         | 23,087.57                   | -                      |
| <b>TOTAL</b>   | <b>\$ 10,352,263.26</b> | <b>\$ 10,623,278.47</b> | <b>\$ 11,061,595.96</b> |                             |                        |
| <b>AVERAGE</b> | <b>\$ 862,688.61</b>    | <b>\$ 885,273.21</b>    | <b>\$ 1,005,599.63</b>  | <b>\$ 29,085.17</b>         | <b>\$ 32,978.70</b>    |

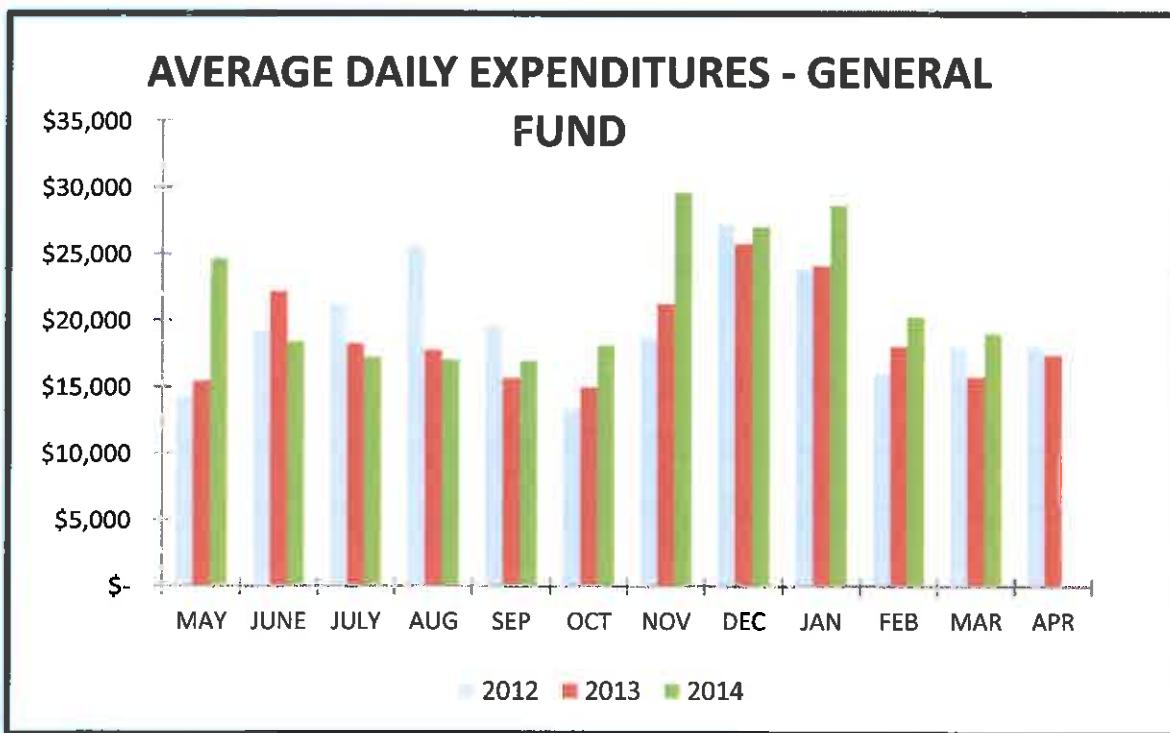
\* May 2013 includes 3 payrolls & SLEP buyout

\*\* Nov 2013 includes 3 payrolls



**VILLAGE OF WILLOWSBROOK  
AVERAGE DAILY EXPENDITURES  
GENERAL FUND**

| MONTH   | FISCAL<br>2012 | FISCAL<br>2013 | FISCAL<br>2014 | 2014<br>YEAR TO<br>DATE<br>AVERAGE |
|---------|----------------|----------------|----------------|------------------------------------|
| 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      | 29,653.66      | 20,308.88                          |
| DEC     | 27,248.90      | 25,780.70      | 27,052.00      | 21,151.77                          |
| JAN     | 23,814.27      | 24,114.56      | 28,676.41      | 21,987.84                          |
| FEB     | 16,019.82 *    | 18,061.86      | 20,292.74      | 21,818.33                          |
| MAR     | 18,062.31      | 15,748.89      | 19,027.07      | 21,564.58                          |
| APR     | 18,087.56 *    | 17,417.76      |                | 21,564.58                          |
| AVERAGE | \$ 19,618.10   | \$ 18,896.77   | \$ 21,564.58   |                                    |



\*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          | SALE | DIST | 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 |    | 332,925 |
| DEC            | SEPT |      | 253,713      |              | 260,636      |              | 296,490      |       | 300,348 |    | 288,422 |
| JAN            | OCT  |      | 236,393      |              | 273,809      |              | 272,291      |       | 282,374 |    | 283,164 |
| FEB            | NOV  |      | 253,516      |              | 290,009      |              | 296,763      |       | 306,325 |    | 295,860 |
| MARCH          | DEC  |      | 339,352      |              | 355,102      |              | 387,223      |       | 377,505 |    | 387,074 |
| APRIL          | JAN  |      | 193,834      |              | 234,660      |              | 253,944      |       | 277,850 |    |         |
| <b>TOTAL</b>   |      |      | \$ 3,084,413 | \$ 3,333,234 | \$ 3,562,238 | \$ 3,677,745 | \$ 3,410,154 |       |         |    |         |
| <b>MTH AVG</b> |      |      | \$ 257,034   | \$ 277,769   | \$ 296,853   | \$ 306,479   | \$ 310,014   |       |         |    |         |
| <b>BUDGET</b>  |      |      | \$ 3,018,750 | \$ 3,121,250 | \$ 3,217,250 | \$ 3,493,374 | \$ 3,447,000 |       |         |    |         |

YEAR TO DATE LAST YEAR : \$ 3,399,895

YEAR TO DATE THIS YEAR : \$ 3,410,154

DIFFERENCE : \$ 10,259

PERCENTAGE OF INCREASE :

0.30%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,447,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 98.93%

PROJECTION OF ANNUAL REVENUE : \$ 3,688,842

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 241,842

EST. PERCENT DIFF ACTUAL TO BUDGET

7.0%

**VILLAGE OF WILLOWBROOK  
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            | 53,084            |
| DEC            | 37,663            | 54,012            | 41,649            | 44,277            | 42,371            |
| JAN            | 66,203            | 61,577            | 61,880            | 68,634            | 78,464            |
| FEB            | 70,164            | 76,096            | 71,344            | 81,019            | 83,270            |
| MARCH          | 43,415            | 37,954            | 47,598            | 45,430            | 47,560            |
| APRIL          | 67,732            | 65,293            | 73,904            | 78,886            |                   |
| <b>TOTAL</b>   | <b>\$ 712,193</b> | <b>\$ 699,127</b> | <b>\$ 699,674</b> | <b>\$ 769,631</b> | <b>\$ 749,020</b> |
| <b>MTH AVG</b> | <b>\$ 59,349</b>  | <b>\$ 58,261</b>  | <b>\$ 58,306</b>  | <b>\$ 64,136</b>  | <b>\$ 68,093</b>  |
| <b>BUDGET</b>  | <b>\$ 791,786</b> | <b>\$ 686,000</b> | <b>\$ 686,000</b> | <b>\$ 646,306</b> | <b>\$ 725,760</b> |

***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: \$ 690,745

YEAR TO DATE THIS YEAR: \$ 749,020

DIFFERENCE: \$ 58,275

PERCENTAGE CHANGE:

8.44%

BUDGETED REVENUE: \$ 725,760

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 103.20%

PROJECTION OF ANNUAL REVENUE : \$ 834,561

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 108,801

EST. PERCENT DIFF ACTUAL TO BUDGET 15.0%

**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       | 76,797       |
| DEC                                | 84,202       | 86,799       | 85,543        | 85,580       | 86,830       |
| JAN                                | 101,205      | 97,316       | 99,304        | 95,118       | 96,816       |
| FEB                                | 112,119      | 115,615      | 102,349       | 106,312      | 110,480      |
| MARCH                              | 121,849      | 99,953       | 99,574        | 106,527      | 114,052      |
| APRIL                              | 91,022       | 115,470      | 94,549        | 101,146      |              |
| TOTAL                              | \$ 1,192,747 | \$ 1,212,279 | \$ 1,146,243  | \$ 1,168,404 | \$ 1,021,174 |
| MTH AVG                            | \$ 99,396    | \$ 101,023   | \$ 95,520     | \$ 97,367    | \$ 92,834    |
| BUDGET                             | \$ 1,337,500 | \$ 1,150,000 | \$ 1,197,000  | \$ 1,163,633 | \$ 1,160,000 |
| YEAR TO DATE LAST YEAR:            |              |              | \$ 1,067,258  |              |              |
| YEAR TO DATE THIS YEAR:            |              |              | \$ 1,021,174  |              |              |
| DIFFERENCE:                        |              |              | \$ (46,084)   |              |              |
| PERCENTAGE CHANGE:                 |              |              | <b>-4.32%</b> |              |              |
| BUDGETED REVENUE:                  |              |              | \$ 1,160,000  |              |              |
| PERCENTAGE OF YEAR COMPLETED :     |              |              | 91.67%        |              |              |
| PERCENTAGE OF REVENUE TO DATE :    |              |              | 88.03%        |              |              |
| PROJECTION OF ANNUAL REVENUE :     |              |              | \$ 1,117,953  |              |              |
| EST. DOLLAR DIFF ACTUAL TO BUDGET  |              |              | \$ (42,047)   |              |              |
| EST. PERCENT DIFF ACTUAL TO BUDGET |              |              | <b>-3.6%</b>  |              |              |

VILLAGE OF WILLOWBROOK  
UTILITY TAX  
COMMONWEALTH EDISON  
CASH BASIS

|               | <u>2006-2007</u> | <u>2007-2008</u> | <u>2008-2009</u> | <u>2009-2010</u> | <u>2010-2011</u> | <u>2011-2012</u> | <u>2012-2013</u> | <u>2013-2014</u>         |
|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------------------------|
| <b>MAY</b>    | \$ 27,032        | \$ 35,414        | \$ 41,112        | \$ 32,329        | \$ 28,101        | \$ 38,971        | \$ 39,884        | \$ 28,332                |
| <b>JUNE</b>   | 40,255           | 28,095           | 37,629           | 31,126           | 35,646           | 33,900           | 42,108           | 34,757                   |
| <b>JULY</b>   | 38,655           | 45,542           | 33,606           | 35,583           | 39,254           | 35,802           | 39,020           | 35,473                   |
| <b>AUG</b>    | 45,036           | 46,221           | 47,587           | 39,638           | 49,507           | 45,121           | 54,686           | 44,604                   |
| <b>SEPT</b>   | 51,813           | 44,119           | 47,277           | 41,828           | 54,853           | 55,597           | 49,745           | 41,416                   |
| <b>OCT</b>    | 43,409           | 45,661           | 42,724           | 33,092           | 47,193           | 37,872           | 43,915           | 44,973                   |
| <b>NOV</b>    | 34,006           | 38,041           | 35,236           | 33,023           | 34,807           | 36,682           | 33,992           | 30,575                   |
| <b>DEC</b>    | 29,171           | 40,257           | 33,882           | 31,108           | 32,056           | 32,290           | 33,983           | 35,055                   |
| <b>JAN</b>    | 45,538           | 37,135           | 39,057           | 38,627           | 36,609           | 38,464           | 37,255           | 39,885                   |
| <b>FEB</b>    | 32,550           | 50,896           | 52,466           | 46,059           | 45,953           | 37,527           | 44,114           | 44,586                   |
| <b>MAR</b>    | 49,234           | 38,533           | 36,645           | 40,000           | 37,219           | 39,185           | 42,121           | 43,930                   |
| <b>APR</b>    | 38,260           | 36,499           | 39,795           | 34,524           | 38,222           | 35,722           | 37,773           |                          |
| <b>TOTAL:</b> | \$ 474,960       | \$ 486,412       | \$ 487,017       | \$ 436,937       | \$ 479,420       | \$ 467,133       | \$ 498,596       | \$ 423,586               |
|               |                  |                  |                  |                  |                  |                  |                  | \$ 460,823               |
|               |                  |                  |                  |                  |                  |                  |                  | \$ 423,586               |
|               |                  |                  |                  |                  |                  |                  | \$ (37,237)      |                          |
|               |                  |                  |                  |                  |                  |                  |                  | <b>-8.1%</b>             |
|               |                  |                  |                  |                  |                  |                  |                  | <b>PERCENTAGE CHANGE</b> |

**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         |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|
| <b>MAY</b>    | \$ 20,587         | \$ 22,735         | \$ 29,751         | \$ 17,366         | \$ 18,437         | \$ 19,268         | \$ 11,020                | \$ 19,790         |
| <b>JUNE</b>   | 10,813            | 14,685            | 21,020            | 11,184            | 10,627            | 13,321            | 7,277                    | 13,126            |
| <b>JULY</b>   | 5,965             | 7,851             | 14,857            | 7,056             | 7,075             | 8,716             | 5,609                    | 8,350             |
| <b>AUG</b>    | 5,125             | 6,184             | 10,068            | 6,943             | 6,842             | 6,871             | 5,318                    | 6,419             |
| <b>SEPT</b>   | 4,915             | 5,310             | 8,470             | 6,089             | 6,016             | 5,190             | 5,214                    | 5,485             |
| <b>OCT</b>    | 4,639             | 5,496             | 7,816             | 5,384             | 6,237             | 5,141             | 5,450                    | 5,431             |
| <b>NOV</b>    | 7,218             | 7,600             | 9,111             | 7,168             | 6,763             | 6,975             | 6,591                    | 6,141             |
| <b>DEC</b>    | 10,396            | 10,447            | 13,377            | 9,653             | 8,859             | 10,035            | 10,121                   | 9,658             |
| <b>JAN</b>    | 15,850            | 18,243            | 22,887            | 15,511            | 16,170            | 15,217            | 14,119                   | 16,750            |
| <b>FEB</b>    | 21,115            | 27,469            | 32,441            | 26,774            | 24,393            | 20,479            | 19,476                   | 26,101            |
| <b>MAR</b>    | 28,078            | 36,398            | 32,452            | 31,709            | 26,521            | 20,614            | 22,616                   | 30,852            |
| <b>APR</b>    | 30,298            | 38,429            | 24,545            | 26,718            | 24,038            | 15,881            | 21,834                   |                   |
| <b>TOTAL:</b> | <b>\$ 165,001</b> | <b>\$ 200,847</b> | <b>\$ 226,794</b> | <b>\$ 171,556</b> | <b>\$ 161,977</b> | <b>\$ 147,709</b> | <b>\$ 134,645</b>        | <b>\$ 148,103</b> |
|               |                   |                   |                   |                   |                   |                   | <b>YTD PRIOR YEAR</b>    | <b>\$ 112,811</b> |
|               |                   |                   |                   |                   |                   |                   | <b>YTD CURRENT YEAR</b>  | <b>\$ 148,103</b> |
|               |                   |                   |                   |                   |                   |                   | <b>DIFFERENCE</b>        | <b>\$ 35,292</b>  |
|               |                   |                   |                   |                   |                   |                   | <b>PERCENTAGE CHANGE</b> | <b>31.3%</b>      |

**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            | 37,229            |
| DEC            | 33,252            | 35,058            | 34,652            | 39,700            | 38,042            |
| JAN            | 31,980            | 38,456            | 39,065            | 43,449            | 40,096            |
| FEB            | 29,015            | 32,964            | 32,687            | 35,859            | 33,452            |
| MARCH          | 29,353            | 32,029            | 34,986            | 34,674            | 34,611            |
| APRIL          | 35,520            | 35,620            | 38,362            | 41,294            |                   |
| <b>TOTAL</b>   | <b>\$ 377,215</b> | <b>\$ 415,036</b> | <b>\$ 440,831</b> | <b>\$ 467,335</b> | <b>\$ 427,562</b> |
| <b>MTH AVG</b> | <b>\$ 31,435</b>  | <b>\$ 34,586</b>  | <b>\$ 36,736</b>  | <b>\$ 38,945</b>  | <b>\$ 38,869</b>  |
| <b>BUDGET</b>  | <b>\$ 380,000</b> | <b>\$ 404,500</b> | <b>\$ 429,500</b> | <b>\$ 450,581</b> | <b>\$ 450,000</b> |

YEAR TO DATE LAST YEAR: \$ 426,041

YEAR TO DATE THIS YEAR: \$ 427,562

DIFFERENCE: \$ 1,521

PERCENTAGE OF INCREASE:

0.36%

BUDGETED REVENUE: \$ 450,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 95.01%

PROJECTION OF ANNUAL REVENUE : \$ 469,003

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 19,003

EST. PERCENT DIFF ACTUAL TO BUDGET

4.2%

**VILLAGE OF WILLOWSBROOK**  
**FINANCIAL REPORT**  
**RED LIGHT FINES**

| MONTH<br>DIST  | FISCAL YEAR       |                   |                   |                   |                   | 13-14 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------|
|                | 09-10             | 10-11             | 11-12             | 12-13             |                   |       |
| 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         | \$ 47,985         |       |
| DEC            | \$ 29,900         | \$ 65,285         | \$ 39,855         | \$ 41,645         | \$ 64,735         |       |
| JAN            | \$ 30,425         | \$ 57,064         | \$ 34,805         | \$ 41,395         | \$ 70,925         |       |
| FEB            | \$ 19,550         | \$ 27,980         | \$ 34,577         | \$ 36,135         | \$ 48,845         |       |
| MARCH          | \$ 29,850         | \$ 26,810         | \$ 19,223         | \$ 44,325         | \$ 43,885         |       |
| APRIL          | \$ 32,550         | \$ 19,005         | \$ 29,058         | \$ 50,900         |                   |       |
| <b>TOTAL</b>   | <b>\$ 228,295</b> | <b>\$ 617,358</b> | <b>\$ 558,163</b> | <b>\$ 556,513</b> | <b>\$ 733,565</b> |       |
| <b>MTH AVG</b> | <b>\$ 28,537</b>  | <b>\$ 51,447</b>  | <b>\$ 46,514</b>  | <b>\$ 46,376</b>  | <b>\$ 66,688</b>  |       |
| <b>BUDGET</b>  |                   | <b>\$ 484,400</b> | <b>\$ 511,000</b> | <b>\$ 540,000</b> | <b>\$ 540,000</b> |       |

YEAR TO DATE LAST YEAR : \$ 505,613

YEAR TO DATE THIS YEAR : \$ 733,565

DIFFERENCE : \$ 227,952

PERCENTAGE CHANGE:

45.08%

BUDGETED REVENUE: \$ 540,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 135.85%

PROJECTION OF ANNUAL REVENUE : \$ 807,413

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 267,413

EST. PERCENT DIFF ACTUAL TO BUDGET 49.5%

**VILLAGE OF WILLOWBROOK**  
**FINANCIAL REPORT**  
**FINES**

| MONTH<br>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      | 14,571     |
| DEC                      | 20,463     | 11,482     | 12,229     | 6,560      | 12,104     |
| JAN                      | 13,669     | 21,297     | 12,321     | 20,660     | 9,377      |
| FEB                      | 8,980      | 10,232     | 11,103     | 10,511     | 9,453      |
| MARCH                    | 26,922     | 13,255     | 16,448     | 14,546     | 18,160     |
| APRIL                    | 16,869     | 16,761     | 15,010     | 15,063     |            |
| TOTAL                    | \$ 196,308 | \$ 188,916 | \$ 165,235 | \$ 149,312 | \$ 140,598 |
| MTH AVG                  | \$ 16,359  | \$ 15,743  | \$ 13,770  | \$ 12,443  | \$ 12,782  |
| BUDGET                   | \$ 200,000 | \$ 200,000 | \$ 200,000 | \$ 160,000 | \$ 145,000 |
| YEAR TO DATE LAST YEAR : |            |            | \$ 134,249 |            |            |
| YEAR TO DATE THIS YEAR : |            |            | \$ 140,598 |            |            |
| DIFFERENCE :             |            |            | \$ 6,349   |            |            |

PERCENTAGE CHANGE

4.73%

|                                    |            |
|------------------------------------|------------|
| BUDGETED REVENUE:                  | \$ 145,000 |
| PERCENTAGE OF YEAR COMPLETED :     | 91.67%     |
| PERCENTAGE OF REVENUE TO DATE :    | 96.96%     |
| PROJECTION OF ANNUAL REVENUE :     | \$ 156,373 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET  | \$ 11,373  |
| EST. PERCENT DIFF ACTUAL TO BUDGET | 7.84%      |

**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             | 26,382            |
| DEC            | 32,902            | 6,864             | 31,298            | 14,215            | 8,540             |
| JAN            | 23,015            | 12,160            | 6,734             | 27,202            | 19,495            |
| FEB            | 3,766             | 13,567            | 7,062             | 7,918             | 20,254            |
| MARCH          | 18,445            | 10,207            | 31,730            | 19,167            | 19,319            |
| APRIL          | 18,870            | 28,150            | 18,959            | 32,909            |                   |
| <b>TOTAL</b>   | <b>\$ 167,920</b> | <b>\$ 220,161</b> | <b>\$ 177,999</b> | <b>\$ 233,573</b> | <b>\$ 231,968</b> |
| <b>MTH AVG</b> | <b>\$ 13,993</b>  | <b>\$ 18,347</b>  | <b>\$ 14,833</b>  | <b>\$ 19,464</b>  | <b>\$ 21,088</b>  |
| <b>BUDGET</b>  | <b>\$ 150,000</b> | <b>\$ 100,000</b> | <b>\$ 150,000</b> | <b>\$ 110,000</b> | <b>\$ 150,000</b> |

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

|                         |            |
|-------------------------|------------|
| YEAR TO DATE LAST YEAR: | \$ 200,664 |
| YEAR TO DATE THIS YEAR: | \$ 231,968 |
| DIFFERENCE:             | \$ 31,304  |

PERCENTAGE OF CHANGE: 15.60%

BUDGETED REVENUE: \$ 150,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 154.65%

**VILLAGE OF WILLOWBROOK**  
**FINANCIAL REPORT**  
**WATER SALES REVENUE**

| MONTH   | Note 1       |              | Note 2       |              | Note 3, 4    |  | % change<br>from same<br>month last<br>fiscal year |
|---------|--------------|--------------|--------------|--------------|--------------|--|--|
|         | 09-10        | 10-11        | 11-12        | 12-13        | 13-14        |  |  |
| MAY     | \$ 119,740   | \$ 116,873   | \$ 148,758   | \$ 156,504   | \$ 160,088   |  | 2.3%   |
| JUNE    | 148,867      | 164,898      | 170,028      | 205,606      | 236,824      |  | 15.2%  |
| JULY    | 105,374      | 128,685      | 145,972      | 178,786      | 179,328      |  | 0.3%   |
| AUG     | 153,176      | 183,532      | 183,885      | 309,555      | 281,359      |  | -9.1%  |
| SEPT    | 173,672      | 209,281      | 202,519      | 286,089      | 293,074      |  | 2.4%   |
| OCT     | 116,842      | 141,587      | 134,151      | 172,100      | 196,339      |  | 14.1%  |
| NOV     | 146,601      | 181,635      | 167,590      | 208,056      | 271,661      |  | 30.6%  |
| DEC     | 144,694      | 176,935      | 171,271      | 204,008      | 248,323      |  | 21.7%  |
| JAN     | 95,371       | 117,392      | 118,494      | 139,217      | 171,390      |  | 23.1%  |
| FEB     | 116,663      | 143,020      | 143,906      | 166,637      | 236,557      |  | 42.0%  |
| MARCH   | 130,119      | 162,372      | 163,023      | 188,447      | 280,092      |  | 48.6%  |
| APRIL   | 101,335      | 113,064      | 136,026      | 134,770      |              |  |  |
| TOTAL   | \$ 1,552,453 | \$ 1,839,273 | \$ 1,885,623 | \$ 2,349,775 | \$ 2,555,035 |  |  |
| MTH AVG | \$ 129,371   | \$ 153,273   | \$ 157,135   | \$ 195,815   | \$ 232,276   |  |  |
| 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**

**Note 4- 20% rate increase effective 1/1/14**

|                         |              |
|-------------------------|--------------|
| YEAR TO DATE LAST YEAR: | \$ 2,215,005 |
| YEAR TO DATE THIS YEAR: | \$ 2,555,035 |
| DIFFERENCE:             | \$ 340,030   |

PERCENTAGE OF INCREASE: 15.35%

|                                    |  |
|------------------------------------|--|
| BUDGETED REVENUE:                  | \$ 2,898,948   |
| PERCENTAGE OF YEAR COMPLETED :     | 91.67%   |
| PERCENTAGE OF REVENUE TO DATE :    | 88.14%   |
| PROJECTION OF ANNUAL REVENUE :     | \$ 2,710,494   |
| EST. DOLLAR DIFF ACTUAL TO BUDGET  | \$ (188,454)   |
| EST. PERCENT DIFF ACTUAL TO BUDGET | <span style="border: 1px solid red; border-radius: 50%; padding: 2px;">-6.50%</span> |

**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     | 3,271     | 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     | 4,552     |  |
| DEC     | 4,566     | 2,325     | 5,428     | 5,611     | 3,666     |  |
| JAN     | 3,728     | 8,182     | 2,267     | 2,268     | 1,872     |  |
| FEB     | 3,269     | 1,755     | 1,945     | 3,306     | 3,462     |  |
| MARCH   | 3,056     | 5,505     | 4,123     | 3,634     | 2,185     |  |
| APRIL   | 2,170     | 2,262     | 8,077     | 5,049     |           |  |
| TOTAL   | \$ 59,299 | \$ 61,671 | \$ 67,857 | \$ 63,099 | \$ 53,523 |  |
| MTH AVG | \$ 4,942  | \$ 5,139  | \$ 5,655  | \$ 5,258  | \$ 4,866  |  |
| 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: \$ 58,050

YEAR TO DATE THIS YEAR: \$ 53,523

DIFFERENCE: \$ (4,527)

PERCENTAGE CHANGE: -7.80%

BUDGETED REVENUE: \$ 64,386

PERCENTAGE OF YEAR COMPLETED: 91.67%

PERCENTAGE OF REVENUE TO DATE: 83.13%

PROJECTION OF ANNUAL REVENUE: \$ 58,178

EST. DOLLAR DIFF ACTUAL TO BUDGET: \$ (6,208)

EST. PERCENT DIFF ACTUAL TO BUDGET: -9.6%

**VILLAGE OF WILLOWBROOK**  
**FINANCIAL REPORT**  
**MOTOR FUEL TAX**

| MONTH<br>DIST | Note 1     |            | Note 2     |            | Note 3     |  | Note 4 |  |
|---------------|------------|------------|------------|------------|------------|--|--------|--|
|               | 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     | 57,598     |  |        |  |
| DEC           | 24,523     | 26,793     | 19,269     | 18,450     | 16,093     |  |        |  |
| JAN           | 18,456     | 21,584     | 17,963     | 17,678     | 21,370     |  |        |  |
| FEB           | 21,440     | 20,892     | 17,273     | 17,157     | 18,831     |  |        |  |
| MARCH         | 16,884     | 16,823     | 17,604     | 14,579     | 17,343     |  |        |  |
| APRIL         | 18,391     | 19,105     | 17,123     | 17,253     |            |  |        |  |
| TOTAL         | \$ 224,766 | \$ 275,626 | \$ 253,372 | \$ 244,193 | \$ 235,080 |  |        |  |
| MTH AVG       | \$ 18,731  | \$ 22,969  | \$ 21,114  | \$ 20,349  | \$ 21,371  |  |        |  |
| BUDGET        | \$ 240,316 | \$ 214,800 | \$ 226,865 | \$ 222,328 | \$ 205,814 |  |        |  |

**Note 1, 2, 3, 4 - Special distribution of \$38,941, IL Capital Bill (5 years)**

YEAR TO DATE LAST YEAR : \$ 226,940

YEAR TO DATE THIS YEAR : \$ 235,080

DIFFERENCE : \$ 8,140

PERCENTAGE OF CHANGE:

3.59%

BUDGETED REVENUE: \$ 205,814

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 114.22%

PROJECTION OF ANNUAL REVENUE : \$ 252,952

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 47,138

EST. PERCENT DIFF ACTUAL TO BUDGET

22.9%