

## A G E N D A

REGULAR MEETING OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, MARCH 22, 2010, AT 7:30 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. PLEDGE OF ALLEGIANCE
4. OMNIBUS VOTE AGENDA
  - a. Waive Reading of Minutes (APPROVE)
  - b. Minutes - Regular Board Meeting - Budget Workshop - March 1, 2010 (APPROVE)
  - c. Minutes - Regular Board Meeting - March 8, 2010 (APPROVE)
  - d. Warrants - March 22, 2010 - \$116,309.13 (APPROVE)
  - e. Monthly Financial Report - February 28, 2010 - \$14,661,544.91 (ACCEPT)
  - f. MOTION TO APPROVE - REQUEST FOR WAIVER OF PERMIT FEES - WEST SHRINE CLUB - APRIL 30 THRU MAY 2, 2010 (APPROVE)

## NEW BUSINESS

5. PROCLAMATION - RECOGNIZING DR. TIMOTHY T. MCMAHON FOR HIS SERVICE TO THE VILLAGE OF WILLOWBROOK
6. VISITOR'S BUSINESS (Public comment is limited to three minutes per person on agenda items only)
7. DELINQUENT WATER BILLS
8. ORDINANCE - AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2009 TO PAY THE PRINCIPAL AND INTEREST ON THE \$3,540,000 SPECIAL SERVICE AREA NUMBER ONE UNLIMITED AD VALOREM TAX BONDS, SERIES 2007 OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS
9. RESOLUTION - A RESOLUTION AUTHORIZING THE VILLAGE ADMINISTRATOR TO ENTER INTO A CERTAIN AGREEMENT - WOLF & COMPANY LLP - AUDIT SERVICES
10. DISCUSSION - INFORMATION ON VILLAGE WATER RATE INCREASE

PRIOR BUSINESS

11. COMMITTEE REPORTS
12. ATTORNEY'S REPORT
13. CLERK'S REPORT
14. ADMINISTRATOR'S REPORT
  - a) Update - FY 10-11 General Fund Budget
  - b) Update - St. Baldricks' Event at Kerry Piper
  - c) Update - Maintenance Worker Hiring Announcement
15. PRESIDENT'S REPORT
16. EXECUTIVE SESSION
17. ADJOURNMENT

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MINUTES OF THE REGULAR MEETING BUDGET WORKSHOP OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, MARCH 1, 2010, AT THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

1. CALL TO ORDER

The meeting was called to order at the hour of 6:30 p.m. by President Robert Napoli.

2. ROLL CALL

Those present at roll call were Trustees Dennis Baker, Terrence Kelly, Michael Mistele, Paul Schoenbeck, Timothy McMahon and President Napoli. ABSENT: Trustee Sandra O'Connor. Also present were Village Clerk Leroy Hansen, Village Administrator Larry Maholland, Village Administrator Megan Pierce, Acting Chief of Police Mark Shelton, Director of Finance Sue Stanish, Director of Municipal Services Timothy Halik, Deputy Chief Pat Foley, Planner Sara Hage, Superintendent of Parks & Recreation Walter Righton and Administrative Intern Garrett Hummel.

A QUORUM WAS DECLARED

3. PLEDGE OF ALLEGIANCE

President Napoli asked everyone to join him in saying the Pledge of Allegiance.

4. PUBLIC HEARING - APPROPRIATION ORDINANCE

President Napoli opened the public hearing relative to the proposed Appropriation Ordinance for Fiscal Year 2010-2011.

President Napoli asked if there were any questions or comments. Being there were no questions or comments, President Napoli asked for a motion to close the public hearing.

MOTION: Made by Trustee McMahon, seconded by Trustee Schoenbeck, to close the public hearing with regard to the Appropriation Ordinance.

ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, Schoenbeck and McMahon; NAYS: None; ABSENT: Trustee O'Connor.

MOTION DECLARED CARRIED

5. DISCUSSION - FISCAL YEAR 2010-11 DRAFT BUDGET

Administrator Maholland presented to the Village Board a general overview of the budget. He noted that larger issues for the Village to consider are in the future and he thought there were three areas that the Board needs to think about as it looks to the future. One of them is the structural problem, and the Board is aware of this, revenues matching expenditures. Right now the Village cannot continue to operate the way it has in the past because revenues have fallen. The revenues have to expand more than what they traditionally would do or expenditures have to come down. The second is capacity and this deals with the Village's capacity to spend money to do the kinds of things that will make it more efficient in the future. A number of things that were discussed and then were dropped by the way side, one of them was the Geographic Information Systems (GIS). Even though this may or may not be something the Village wants to do, right now you do not have the resources to really look into it. The same goes for the Police Department with some of the technology they might like to see. This is another area the Village has to worry about; investing now for improvements in the future that affects your efficiency. With regard to defining costs, Administrator Maholland thought the fund balance of 120 days was standard; however, in terms of sustainability, the Village needs to look at increasing that somewhere near the 270 to 360 range due to the heavy dependency on sales tax. Also, the State because of their problems right now is 90 days behind in income tax. The fund balance probably needs to increase so that if the State does make some changes, the Village would have time to deal with those changes in somewhat of an organized fashion.

Director Stanish provided an overview of the Fiscal Year 2010-2011 budget.

- Proposed FY 2011 budget presents a surplus
- Proposed budget does not assume any salary increases
- Included are increases in pension funding and health insurance
- Anticipated unencumbered bond sale proceeds earmarked to make bond debt payments in FY11 and 50% in FY12
- A \$170,000 increase in revenues due to new businesses in town and Red Light Camera fines

Director Stanish advised the Board that it is anticipated the General Fund balance on April 30, 2010 is \$3,348,401 with a deficit of \$80,506 and 169 days of operating expense. The April 30, 2011 budget anticipates a fund balance of \$3,356,881 with a surplus of \$3,480 and 166 days of operating expense.

Director Stanish presented highlights of the departmental budgets:

Village Board & Clerk

- A decrease of 38.6% or \$21,850 compared to prior year budget
- No funding for Village's 50<sup>th</sup> Anniversary Celebration
- No funding for strategic planning
- Reductions in spending on training, local community fund raising events (i.e. Chamber and Kiwanis)

Trustee McMahon commented that the Board saw the graphs and where we will be and we need to be planning for this now. Even if we came up with a plan tomorrow night in terms of the future, it will take us several years in order to be able to activate whatever we are going to do about this situation. The Finance/Administration Committee has not seen anything so that we can change and make a meaningful difference. He encouraged the Board to put back the strategic planning funds and to actively begin scheduling those meetings.

Director Stanish responded that the funds for the strategic planning were for financial long term planning.

Trustee McMahon suggested contacting an individual who could direct the Board in developing a roadmap of what we need to do and timeframes to be able to accomplish things before trouble really hits. He noted that we have the unique difficulty of having things look pretty good at times yet saying the sky is falling.

Trustee Mistele asked if there was information available to say "what if" we have a property tax; how much the bill rate will be in order to maintain a 120-270-360 days.

Trustee McMahon responded that we already have those scenarios and the only two things that will save us is either a home rule sales tax or a property tax. Everything else we do will just delay the day that trouble comes knocking.

Trustee Mistele thought that either one of those scenarios would require a long term public relations campaign. Trustee McMahon responded that is why he has been expressing his concern over the last couple of years.

Trustee Schoenbeck thought the strategic planning is not something to be put off to the middle of the next fiscal year.

Trustee Mistele agreed with the recommendation to put the funds back in the budget for strategic planning.

The consensus of the Board was to include the \$5,000 for strategic planning in the FY10-11 budget and to have the planning sessions sooner than later.

Director Stanish presented the overview for the Administration Department and Finance Department budgets.

#### Administration

- 7.1% decrease compared to the prior year
- Draft budget assumes continued use of consultant. Reduction in personnel costs; increase in consultant fees
- Elimination of printed Village newsletter
- Elimination of part-time employee
- No transfer from the General Fund to the 2008 Debt Service Fund
- Legal fees funding increased based on current trend and union issues
- Purchase or lease of new copier deferred for the second year

Trustee Schoenbeck inquired if the Finance/Administration Committee discussed a fulltime Administrator versus a consultant.

Director Stanish commented that her understanding was the Village Board was going to discuss that issue in detail along with the Sikich reports.

#### Finance

- Decrease in the proposed budget of 2.2%
- Includes annual support fees for various software programs for payroll, cash receipts and business licenses. No software upgrades are included.



- Provides funds for network administration services. Reduced on-site support to once a month; remote review of network once a month.
- Elimination of GFOA budget award. Fees for the CAFR award remain in the draft budget.

The consensus of the Village Board was to keep the GFOA budget award fee in the budget and the Finance/Administration Committee will determine if it is reasonable for Director Stanish to apply for the GFOA award.

Planner Hage presented an overview of the Planning and Development Department budget.

#### Planning and Development

- Decrease of 7.65% compared to the prior year.
- Reduced retail vacancy rate from a high of 15.44% to 13.42%; anticipates a 9% vacancy rate in the 3<sup>rd</sup> quarter 2010 with the opening of Goodwill, Lassak Deli and Endure It Sports.
- Worked with business community to overhaul the Sign Code. Village Board approval anticipated in April 2010.
- Staff worked with the Census Bureau to prepare for 2010 Census.
- Assisted the Chicken Basket in securing grant funding for a roadside historical marker to reflect our Route 66 history.
- FY09-10 Plan Application Fees budgeted at \$12,000; estimated actual revised to \$10,000.
- Public Hearing Fees budgeted at \$4,250 for FY09-10; estimated actual revised to \$2,550.
- In the first eight months of FY09/10 the Plan Commission held seven public hearings as compared to a total of four hearings for all of FY08/09.

Superintendent Righton presented an overview of the Parks and Recreation Department budget.

#### Parks and Recreation Department

- Total decrease of 8.42% compared to the prior year.
- Proposed budget assumes continued of the basic Parks and Recreation Department services and facilities.

- Includes the suspension of the Movie Night Program and of the smaller special events having no corresponding revenue offset.
- Includes reduction in the size of the seasonal brochures.
- Lower coverage of goose control for the parks.
- More reliance on Village Staff for engineering estimates.
- Includes the addition of repairs to the Waterford Park tennis court.
- Additional funding for a required increase for ADA accommodations in recreation programs. Entire cost of this increase is being covered by the Special Recreation Tax.

Acting Chief Shelton presented an overview of the Police Department budget.

#### Police Department

- Decrease of 1.6% compared to the prior year.
- General reductions were made to all non-essential line items and the reduction in budget compared to last year would be larger except for the increase in pension funding.
- Department does not anticipate hiring another patrol officer.
- Projected reduction in overtime by 15% or \$40,221.
- Discontinue the service of DuMeg.
- Installation of Red Light camera at the intersection of Route 83 and Midway Drive.
- Elimination of a part-time Red Light Camera video reviewer.
- The reduction of Red Light Camera Adjudicator's time from twice a month to once a month.
- The Department will only purchase one new squad car with an extended warranty.
- The Department will purchase a new DVD camera with an extended warranty.

Trustee Schoenbeck inquired if the budget included a civilian person in the event there are personnel cutbacks that occur within the Department. Acting Chief Shelton responded that they did not add that in the budget.

Director Halik presented an overview of the Municipal Services Department budgets.

## Public Works

- Overall decrease of 13.38%
- Overtime funding was reduced by 15% or \$3,120.
- Soliciting funds from DuPage County for use in offsetting engineering expenses for the community lighting project enabled a reduction in the engineering expense budget by 27% or \$16,655.
- Identification of a storm water drainage problem, once eliminated, will result in a reduction of storm sewer jet cleaning expenses by 50% or \$7,500.
- Funding for the annual re-ditching program has been reduced by 33% or \$10,000.
- Anticipated reduction in cost for performing the new method of brush collection twice a year is about 20% lower than the previous program.
- A total of \$68,000 is allocated for the purchase of rock salt for the next winter season.

Trustee Schoenbeck advised that he had heard at least one other community our size have their residents bring their brush to a specific location; there is a significant savings in doing that. Is this something that would be realistic for the Village?

Director Halik responded that he did not think it would be well received by the residents.

Trustee McMahon agreed with Director Halik especially since the single family homes have a fair amount of property. Residents put out brush that encompasses a hundred feet of their front lawn and it would take thirty trips to the Village parking lot. He thought this would be a worse headache for the residents than the Village parking stickers.

Director Halik related that in fall of 2005, the Village had abandoned the brush collection program and the Village Hall phones were ringing off the hook.

Trustee Kelly inquired if it would be a worthwhile exercise to contact the (salt) vendors Director Halik spoke to last year and find out whether or not if they have excess supply and what price the Village can buy it at.

Director Halik responded that is a great question now that we have somewhere to store the salt. The current contract with North America enables the Village to buy up to 100 percent of

the stated quantity. The Village only bought eighty percent of what we needed so Director Halik was considering purchasing the remaining twenty percent at today's price and store it in the dome.

#### Building & Zoning

- Includes a 50% reduction in overtime expenses due to the Building Inspector taking compensatory time instead of overtime pay.
- Consultant services were reduced due to the permit inactivity currently experienced.
- Increase in funding for third party elevator inspection services by 40% or \$2,000 due to the new Illinois Elevator Safety Act requiring additional elevator inspections. Elevator fees will be increased accordingly.

Trustee Schoenbeck inquired if there are any courses available to obtain an elevator inspector certificate that the Building Inspector can take that will allow him or someone else in the department to do the inspections instead of hiring out.

Director Halik responded that there are two levels of elevator inspector: the International Code Elevator Inspector and the State Elevator Program. Director Halik has an International Code Elevator Inspector license. In order to get a State Elevator license, a person has to be an elevator repair contractor.

#### Water Fund

- Overall decrease of 4.12%
- Anticipates a 14.8% increase in the cost of purchasing water.
- Includes a 134% or \$11,460 increase in energy for the water system booster pump.
- Reduction in expenses relating to the repair of water main breaks by 26% or \$17,500.
- Includes a \$10,000 reduction in the continuation of the hydrant replacement program.

#### Water Capital Improvement Fund

- Overall decrease of 75%
- Water rates currently charged by the DWC have increased, resulting in the elimination of future receipts into this Fund.

- Remaining funds will be used to complete:
  - o \$20,000 for a valve insertion program to enable sections of water transmission mains to be further isolated to reduce impact during repair of a main break.
  - o \$15,000 for a valve exercising program to ensure the continued proper operation of water system distribution valves.

#### Motor Fuel Tax Fund

- \$18,000 has been earmarked for construction engineering oversight in the completion of the Clarendon Hills Road LAPP.
- Available funding of \$200,000 is anticipated for the completion of the 2010 Road Maintenance Program.

Director Stanish presented an overview of the SSA Funds, Capital Projects Fund and Hotel/Motel Tax Fund.

#### SSA Funds

The only project the Village continues to work on, going forward either this year or next year depending on the timing of getting that exchange, is getting the sign up in Town Center.

#### Capital Projects Fund

The only thing the Village will be doing next year is paying debt service. Director Stanish noted that President Napoli asked her a question on how we spent about \$2 million in bond proceeds. This lists out what the proceeds were spent on. The total issuing cost is about \$35,000; 75<sup>th</sup> Street Extension we have paid the State back \$39,000; we have not been billed for \$160,000 from the State. Out of bond proceeds \$1.5 million were spent on the Public Works Facility but we also took \$500,000 in cash out of the Water Capital Fund. This left \$286,000 of additional bond proceeds.

#### Hotel/Motel Tax Fund

The Finance/Administration Committee has been monitoring the receipts as they have been coming and the hotels are experiencing about a 30% decline from maybe 2-3 years ago. The Village has changed the whole philosophy of spending money out of this fund so that the General Fund will not end up fronting funds to the Hotel/Motel Tax Fund. As a non-home rule community,

the Village is restricted to using the dollars that come in to promote tourism in Willowbrook. The advertising budget has been around \$60-\$70,000 and we are only projecting \$47,000 for FY10-11. The hotels had indicated they are not yet rebounding so we are projecting keeping revenues flat and spending even less on advertising to make sure there is money.

Director Stanish presented some issues that require Board Direction: 1) water rates, 2) Federal Stimulus Funding, 3) Audio & Video Upgrades.

#### Water Rates

The Village's last water rate increase was in 2001 to pay for debt issued to paint the water towers, get the brand new meter reading system in town and to complete one water main extension project.

There are two tiers of water rates. Tier one is \$3.99 for the first 36,000 gallons as a residential use and the first 12,000 for commercial. Tier two is \$4.60 if you use over 36,000 gallons as a resident and over 12,000 for commercial. There is a minimum bill of \$35.91 for 9,000 gallons or less.

Director Stanish indicated that in the Village's comparability, we fall in the lower mid range compared to the data we have. The cost of water is a commodity that is valued and is becoming more expensive. Director Stanish noted that the Village has plenty of room to move on water rates and still be comparable to other communities.

Director Stanish informed the Board that since 2005 the Water Commission has been decreasing the Village's rate. They had extra money in reserves and needed to get their reserves down. The Village started the Water Capital Fund and began to get that influx of money and in an extra effort to get their reserves down the Water Commission gave the Village a \$500,000 rebate. The City of Chicago increased their rates by 15% in October 2008, 15% in January 2009 and another 14% in January 2010. At that point, the Water Commission did not increase their water rate so the Village and all our customers were not paying the true cost of the Chicago water. The Water Commission had a policy of subsidizing part of those increases through the quarter percent sales tax they received of everything purchased in DuPage County. Due to what has been happening with sales tax revenues, the Water Commission has less to subsidize in addition to the issue regarding the use of funds in reserve. In the

future, the Water Commission will be passing on rate increases to their customers.

Director Stanish advised the Board that the Municipal Services Committee discussed raising water rates for the Village and it would be nice to bump up our water rates over the next eight years, save some money and then in eight years have the money to paint the water towers. The Village will need about \$1 million for the painting project.

Director Stanish noted there were two big assumptions, one of which is to build in a 17% increase in our cost to purchase water from the Commission. It also assumes that the Commission will increase their rates 8.5% every year. If the Village water rates are not increased, there will be a serious deficit in the Village's Water Fund.

President Napoli suggested investigating the possibility of selling some advertising on the water towers to see if we can get some revenue.

Director Stanish advised the Board it would make sense to do a rate increase effective May 1 to coincide with the rate increase from the DuPage Water Commission. The Commission preliminarily indicated that they will be going to \$2.08 per gallon.

Director Stanish presented the Board with several options:

Option 1 - 25% rate increase one time effective May 1, 2010, with no increase for five years

Option 2 - 20% rate increase with the next water rate in 3-4 years

Option 3 - 15% rate increase with the next increase in 1-2 years

Option 4 - Water rate increase every year; 15% rate increase first year, 3% rate increase years 2-3; 2.5% rate increase years 4-5

The consensus of the Board was to have Staff prepare a model of Option 4 with rate increases over eight years to allow the Village to get to the \$1 million for the water towers. The Board directed the Staff to prepare the model for the next Board meeting.

## Federal Stimulus Funding - Update

Director Halik informed the Board that Willowbrook will receive over \$600,000 in grant money this year through the American Recovery and Reinvestment Act. The two projects the Village were approved are: Kingery & Plainfield Lighting Project (\$334,440) and the Resurfacing of Clarendon Hills Road (75<sup>th</sup> to 79<sup>th</sup> Street) (\$273,813). Both of these projects are currently on the IDOT bid letting so he will report to the Board when they come back.

Director Halik advised there is potential new stimulus funding through the "Federal Jobs for Main Street Act" (HR2847). Additional projects the Village can potentially submit include: Kingery & 63<sup>rd</sup> Street Lighting Project (\$669,413.53) and Resurfacing of Clarendon Hills Road (63<sup>rd</sup> to 58<sup>th</sup> Street) (\$350,000).

Considerations to be given to these projects are:

- If accepted, the engineering costs (\$135,000) are not grant eligible and are not currently in the budget. The engineering costs would have to be included in the budget.
- Given the ranking provision that would most likely be put in place, staff recommended that the Clarendon Hills Road resurfacing project be given higher priority, which is actually a Village street, and the \$25,000 for engineering for this project is relatively palatable.
- The Village could submit multiple projects and could withdraw them if the Village could not meet the funding obligations later.

Director Halik further advised the Board that he did research and, basically, the House bill (HR-2847) was stalled in the Senate. The Senate's first version of the bill also included about \$80 billion in stimulus money. In January a lot of unhappy people started voicing their opposition to new government spending. In response, the Senate removed all the stimulus money from the bill. The current version of the Senate bill does not include any stimulus money. However, the Senate said they would reconsider their position and their action on the bill. The Senate Democratic leadership indicated that it was their intent to work some money back into the bill. It is not known when or if that will happen. The best case scenario is that some version of the Senate bill will be done by the middle of March and it does include stimulus funding at which time the House and Senate will reconcile both bills and come up with a version they both



could live with. In the meantime, the Staff has been advised to further our program for the potential projects given that the House bill already contains funding with the premise that the Senate bill will also follow suit.

President Napoli asked what was the Staff's recommendation, both projects or just one project.

Director Halik responded that in order for the Village to have an opportunity at a million dollars you would have to fund both projects; however, it is unlikely the Village would be awarded two.

President Napoli indicated that the 63<sup>rd</sup> Street lighting project had already been submitted and rejected.

The consensus of the Board was to defer action on this item.

#### Audio & Video Upgrades - Council Chambers

Director Halik informed the Board that Trustee Schoenbeck requested Staff to consider audio upgrades in the Council Chambers to improve recording capability for use in completing meeting minutes. He contacted MidCo Systems in Burr Ridge and they provided quotes of \$10,625 for audio upgrades and \$5,955 for video upgrade.

Rather than expend the funds for the purchase of the upgrades, Village Clerk Hansen, in light of the fact that Trustee McMahon was often difficult to hear on a tape, suggested Trustee Schoenbeck and Trustee McMahon exchange positions on the dais. The Board concurred with Village Clerk Hansen's recommendation.

#### 6. EXECUTIVE SESSION

President Napoli asked for a motion to recess into Executive Session to discuss Personnel matters as authorized by Chapter 5 ILCS 120/2(c)1.

MOTION: Made by Trustee McMahon, seconded by Trustee Schoenbeck, to recess into Executive Session at the hour of 9:08 p.m.

PREVIOUS ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, Schoenbeck and McMahon; NAYS: None; ABSENT: Trustee O'Connor.

MOTION DECLARED CARRIED

\*\*\*SEE APPROPRIATE EXECUTIVE SESSION MINUTES\*\*\*

The Village Board reconvened the regular meeting at 9:42 p.m.

7. ADJOURNMENT

President Napoli asked for a motion to adjourn the meeting.

MOTION: Made by Trustee Baker, seconded by Trustee McMahon, to adjourn the meeting at the hour of 9:44 p.m.

PREVIOUS ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, Schoenbeck and McMahon; NAYS: None; ABSENT: Trustee O'Connor.

MOTION DECLARED CARRIED

PRESENTED, READ and APPROVED,

\_\_\_\_\_, 2010

\_\_\_\_\_  
Village President

Minutes transcribed by Mary Partyka.

# WARRANTS

March 22, 2010

GENERAL CORPORATE FUND	-----	\$62,659.58
WATER FUND	-----	50,699.77
HOTEL/MOTEL TAX FUND	-----	1,479.78
CAPITAL PROJECT FUND	-----	1,470.00
TOTAL WARRANTS	-----	\$116,309.13



Sue Stanish, Director of Finance

APPROVED:

\_\_\_\_\_  
Robert A. Napoli, Village President

RUN DATE: 03/16/10

VILLAGE OF WILLOWBROOK  
BILLS PAID REPORT FOR MARCH, 2010

PAGE: 1

RUN TIME: 04:39PM

GENERAL CORPORATE FUND

CHECKS &amp; DIR. DEBITS

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
ACCURINT (21)	03/23 CK# 74845	\$47.75
1009686-FEB 10 FEES-DUES-SUBSCRIPTIONS 01-451-307	01-30-630-307	47.75
ACE STORE NO. 11 (17)	03/23 CK# 74846	\$174.56
408538 OPERATING SUPPLIES & EQUIPMENT 01-503-401	01-35-715-401	23.47
408581/4 MAINTENANCE - GARAGE 01-510-413	01-35-725-413	9.46
408604/4 OPERATING EQUIPMENT 01-451-401	01-30-630-401	11.99
408608/4 BUILDING MAINTENANCE SUPPLIES 01-405-351	01-10-466-351	10.98
408612/4 OPERATING EQUIPMENT 01-451-401	01-30-630-401	21.95
408631/4 OPERATING EQUIPMENT 01-451-401	01-30-630-401	51.74
408632/4 BUILDING MAINTENANCE SUPPLIES 01-405-351	01-10-466-351	44.97
AFLAC (46)	03/23 CK# 74848	\$2,833.30
D7088/MARCH EMP DED PAY - AFLAC/ACCIDENT 01-210-217	01-210-217	597.58
D7088/MARCH EMP DED PAY - AFLAC/OTHER INS 01-210-218	01-210-218	2,235.72
AL WARREN OIL CO (2205)	03/23 CK# 74849	\$3,231.90
1579050 GASOLINE INVENTORY 01-190-126	01-190-126	3,231.90
ALL AMERICAN PAPER COMPANY (68)	03/23 CK# 74850	\$85.95
64526 MAINTENANCE - GARAGE 01-510-413	01-35-725-413	85.95
MARK ALTOBELLA (65)	03/23 CK# 74851	\$96.55
2010 UNFRMS UNIFORMS 01-451-345	01-30-630-345	34.43
2010 UNFRMS/2 UNIFORMS 01-451-345	01-30-630-345	62.12
AT & T (67)	03/23 CK# 74852	\$70.96
630-325-2761FEB PHONE - TELEPHONES 01-451-201	01-30-630-201	35.48
630-325-2776FEB PHONE - TELEPHONES 01-451-201	01-30-630-201	35.48
AZAVAR AUDIT SOULUTIONS INC (158)	03/23 CK# 74853	\$470.30
7922/MAR 10 UTILITY TAX 01-310-205	01-310-205	470.30
BATTERIES PLUS 286 OR 288 (179)	03/23 CK# 74854	\$289.50
296-210222 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	289.50
BLACK GOLD SEPTIC (208)	03/23 CK# 74855	\$130.20
47122 MAINTENANCE - BUILDING 01-405-228	01-10-466-228	130.20
COMCAST CABLE (365)	03/23 CK# 74856	\$184.80
879820113006504 E.D.P. SOFTWARE 01-410-212	01-10-460-212	109.90
879820113021135 EQUIPMENT MAINTENANCE 01-503-263	01-35-715-263	74.90
COMMONWEALTH EDISON (370)	03/23 CK# 74857	\$94.88
0423085170/MAR RED LIGHT - COM ED	01-30-630-248	46.35
6863089003/MAR RED LIGHT - COM ED	01-30-630-248	48.53
COMMUNICATIONS DIRECT, INC. (371)	03/23 CK# 74858	\$177.00
SR91221 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	30.00
SR91222 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	25.00
SR91223 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	30.00
SR91224 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	92.00
COMPASS PLUMBING LLC (2306)	03/23 CK# 74859	\$135.00
5316 MAINTENANCE - BUILDING 01-405-228	01-10-466-228	135.00
DUPAGE COUNTY TREASURER (497)	03/23 CK# 74860	\$250.00
7279/FEB 2010 EDP-SOFTWARE 01-457-212	01-30-640-212	250.00
DUPAGE COUNTY PUBLIC WORKS (514)	03/23 CK# 74861	\$65.68
NOV - JAN 2010 SANITARY USER CHARGE 01-405-385	01-10-466-385	49.45
NOV - JAN 2010 SANITARY USER CHARGE	01-35-725-417	16.23

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GENERAL CORPORATE FUND

CHECKS &amp; DIR. DEBITS

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
SCOTT EISENBEIS (547)	03/23 CK# 74864	\$35.67
2010 UNFRMS UNIFORMS 01-451-345	01-30-630-345	35.67
FIRESTONE TIRE & SERVICE (603)	03/23 CK# 74865	\$1,092.28
154953 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	808.00
154954 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	284.28
GATEHOUSE MEDIA SUBURBAN NEWSPAPER (699)	03/23 CK# 74866	\$38.00
02300-087822SCK FEES DUES SUBSCRIPTIONS 01-05-410-307	01-05-410-307	38.00
GENE'S TIRE SERVICE (673)	03/23 CK# 74867	\$125.30
84555 MAINTENANCE - VEHICLES 01-520-409	01-35-735-409	125.30
GORDON FLESCHE (695)	03/23 CK# 74868	\$295.70
OQT221 COPY SERVICE 01-420-315	01-10-455-315	295.70
W.W. GRAINGER (1999)	03/23 CK# 74869	\$2.44
9193905008 MAINTENANCE - VEHICLES 01-551-409	01-40-810-409	2.44
H AND R CONSTRUCTION INC. (742)	03/23 CK# 74870	\$3,789.50
13760 SNOW REMOVAL CONTRACT 01-525-287	01-35-740-287	3,789.50
HARRY MATTSON (1735)	03/23 CK# 74872	\$100.00
OVER PD DEPOSIT SUMMER RECREATION FEES 01-310-815	01-310-815	100.00
I.M.R.F. PENSION FUND (917)	03/23 CK# 74873	\$1,885.91
MARCH 2010 SLEP PENSION 01-420-155	01-10-455-155	1,885.91
IND. ELEC. SUPPLY OF HINSDALE (929)	03/23 CK# 74874	\$27.00
182049 BUILDING MAINTENANCE SUPPLIES 01-405-351	01-10-466-351	27.00
LAUREN KASPAR (1035)	03/23 CK# 74875	\$94.50
GANG SUMMIT SCHOOLS-CONFERENCE TRAVEL 01-451-304	01-30-630-304	16.00
JUVENILE SCHOOL SCHOOLS-CONFERENCE TRAVEL 01-451-304	01-30-630-304	78.50
KING CAR WASH (1057)	03/23 CK# 74876	\$567.93
60/FEB 10 GAS-OIL-WASH-MILEAGE 01-451-303	01-30-630-303	567.93
KONICA MINOLTA BUSINESS SOLUTIONS (2319)	03/23 CK# 74877	\$678.51
214072322 COPY SERVICE 01-451-315	01-30-630-315	646.11
214089997 COPY SERVICE 01-451-315	01-30-630-315	32.40
VILLAGE OF LAGRANGE (1101)	03/23 CK# 74878	\$2,550.00
2009 USAGE FIRING RANGE 01-451-245	01-30-630-245	1,200.00
FEB 2010 FIRING RANGE 01-451-245	01-30-630-245	1,350.00
LASERCRAFT INC (2300)	03/23 CK# 74879	\$17,980.00
FEB 2010 RED LIGHT CAMERA FEES 01-30-630-247	01-30-630-247	17,980.00
MAINTENANCE ENGINEERING LTD (2221)	03/23 CK# 74880	\$476.46
2729276 BUILDING MAINTENANCE SUPPLIES 01-405-351	01-10-466-351	476.46
MARQUARDT & BELMONTE P.C. (2259)	03/23 CK# 74881	\$1,335.00
3074/JAN/FEB 10 RED LIGHT ADJUDICATOR 01-30-630-246	01-30-630-246	1,335.00
MICHAEL MURRAY (1862)	03/23 CK# 74882	\$25.00
WL70871 TRAFFIC FINES 01-310-502	01-310-502	25.00
MIDWEST LASER SPECIALISTS, INC (1276)	03/23 CK# 74883	\$80.99
1054816 OPERATING SUPPLIES 01-451-331	01-30-630-331	80.99
MIDWEST HEALTH WORKS (1273)	03/23 CK# 74884	\$89.00
16220 WELLNESS 01-440-276	01-10-480-276	89.00
NICOR GAS (1370)	03/23 CK# 74885	\$1,058.59
95476110002/FEB NICOR GAS 01-405-235	01-10-466-235	1,058.59

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GENERAL CORPORATE FUND

CHECKS &amp; DIR. DEBITS

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
ORION SAFETY PRODUCTS (1438)	03/23 CK# 74886	\$338.76
201074 OPERATING EQUIPMENT 01-451-401	01-30-630-401	338.76
ORKIN EXTERMINATING (1439)	03/23 CK# 74887	\$62.48
53149142/MAR MAINTENANCE - BUILDING 01-405-228	01-10-466-228	62.48
PETTY CASH C/O SUE STANISH (1492)	03/23 CK# 74889	\$127.23
3/16/10 SCHOOLS-CONFERENCE TRAVEL 01-420-304	01-10-455-304	21.97
3/16/10 SCHOOLS-CONFERENCE TRAVEL 01-451-304	01-30-630-304	83.96
3/16/10 OPERATING EQUIPMENT 01-451-401	01-30-630-401	20.00
3/16/10 SCHOOLS CONFERENCE TRAVEL 01-501-304	01-35-710-304	1.30
PIONEER PRESS (1512)	03/23 CK# 74890	\$275.20
100245450 PRINTING & PUBLISHING 01-15-510-302	01-15-510-302	223.20
100245450 PRINTING & PUBLISHING 01-25-610-302	01-25-610-302	20.00
319826/NAPOLI FEES DUES SUBSCRIPTIONS 01-05-410-307	01-05-410-307	32.00
PIONEER RESEARCH CORPORATION (2303)	03/23 CK# 74891	\$281.59
215917 BUILDING MAINTENANCE SUPPLIES 01-405-351	01-10-466-351	281.59
PRO-TEK LOCK AND SAFE (1547)	03/23 CK# 74892	\$15.20
75552 OPERATING SUPPLIES & EQUIPMENT 01-503-401	01-35-715-401	15.20
PROVEN BUSINESS SYSTEMS (1556)	03/23 CK# 74893	\$192.25
63762 COPY SERVICE 01-420-315	01-10-455-315	192.25
RAGS ELECTRIC, INC (1585)	03/23 CK# 74894	\$450.75
5809 MAINTENANCE - BUILDING 01-405-228	01-10-466-228	450.75
RUTLEDGE PRINTING CO. (1648)	03/23 CK# 74895	\$209.54
102979 PRINTING & PUBLISHING 01-451-302	01-30-630-302	172.83
103225 PRINTING 01-482-302	01-30-670-302	36.71
SEASON COMFORT, CORP. (1687)	03/23 CK# 74896	\$550.00
148201 MAINTENANCE - BUILDING 01-405-228	01-10-466-228	550.00
JOHN SKIBA (1728)	03/23 CK# 74897	\$35.67
2010 UNIFORMS UNIFORMS 01-451-345	01-30-630-345	35.67
SOUTHWEST UNITED FIRE DISTRICTS (1749)	03/23 CK# 74898	\$404.02
09-10-1252 MAINTENANCE - EQUIPMENT 01-525-411	01-35-740-411	404.02
STAPLES (1767)	03/23 CK# 74899	\$848.28
8014785026 OFFICE SUPPLIES 01-420-301	01-10-455-301	142.70
8014785026 OFFICE SUPPLIES 01-501-301	01-35-710-301	138.09
8014785026 OFFICE SUPPLIES 01-551-301	01-40-810-301	138.09
8014839407 OFFICE SUPPLIES 01-420-301	01-10-455-301	239.39
8014839407 OFFICE SUPPLIES 01-501-301	01-35-710-301	88.99
8014912862 OFFICE SUPPLIES 01-420-301	01-10-455-301	101.02
STERICYCLE INC (1772)	03/23 CK# 74900	\$47.96
4001505383MAR JAIL SUPPLIES 01-465-343	01-30-650-343	47.96
T.P.I. (1886)	03/23 CK# 74901	\$3,995.78
4475/FEB 10 REIMB.	01-40-820-258	1,745.78
4475/FEB 10 REIMB.	01-40-830-115	990.00
4475/FEB 2010 PART TIME INSPECTOR 01-565-109	01-40-830-109	1,260.00
THOMPSON ELEV. INSPECT. SERVICE (1873)	03/23 CK# 74902	\$401.00
09-2601 REIMB.	01-40-820-258	100.00
10-0603 REIMB.	01-40-830-117	43.00
689 ELEVATOR INSPECTION 01-565-117	01-40-830-117	258.00

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GENERAL CORPORATE FUND

CHECKS &amp; DIR. DEBITS

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
TJ CONEVERA'S INC (1830)	03/23 CK# 74903	\$2,592.00
10-0010 AMMUNITION 01-451-346	01-30-630-346	864.00
10-0011 AMMUNITION 01-451-346	01-30-630-346	864.00
10-0012 AMMUNITION 01-451-346	01-30-630-346	864.00
TOM & JERRY'S SHELL SERVICES (1883)	03/23 CK# 74904	\$2,265.89
25475 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	7.98
25493 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	2.29
41713 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	402.51
41719 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	20.00
41722 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	74.41
41765 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	25.45
41787 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	371.08
41794 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	636.44
41799 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	49.20
41803 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	164.32
41804 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	242.46
41830 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	244.30
41839 MAINTENANCE - VEHICLES 01-451-409	01-30-630-409	25.45
TREE TOWNS (1894)	03/23 CK# 74905	\$48.88
141450 PRINTING & PUBLISHING 01-501-302	01-35-710-302	48.88
UNIFIRST (1926)	03/23 CK# 74906	\$180.05
0610496495 MAINTENANCE - BUILDING 01-405-228	01-10-466-228	180.05
VEDDER, PRICE, KAUFMAN & KAMMHOLZ PC (1971)	03/23 CK# 74907	\$800.00
359041 FEES - LABOR COUNSEL 01-425-242	01-10-470-242	800.00
NICHOLAS VOLEK (2254)	03/23 CK# 74908	\$677.00
2010 UNIFORMS UNIFORMS 01-451-345	01-30-630-345	677.00
WEST CENTRAL MUNICIPAL CONF. (2027)	03/23 CK# 74909	\$866.70
6759 WELLNESS 01-440-276	01-10-480-276	866.70
WESTOWN AUTO SUPPLY COMPANY (2026)	03/23 CK# 74911	\$52.24
27520 MAINTENANCE SUPPLIES 01-615-331	01-20-570-331	4.67
27547 MAINTENANCE - VEHICLES 01-551-409	01-40-810-409	19.62
27589 MAINTENANCE - VEHICLES 01-551-409	01-40-810-409	11.97
27708 MAINTENANCE - VEHICLES 01-520-409	01-35-735-409	15.98
WILD GOOSE CHASE INC (2047)	03/23 CK# 74912	\$1,050.00
12953 LANDSCAPE MAINTENANCE SERVICES 01-610-342	01-20-565-342	1,050.00
LAW OFFICES OF WILLIAM J. HENNESSY (2277)	03/23 CK# 74913	\$5,225.00
FEBRUARY 2010 FEES - VILLAGE ATTORNEY 01-425-239	01-10-470-239	5,225.00
TOTAL GENERAL CORPORATE FUND		\$62,659.58

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VILLAGE OF WILLOWBROOK  
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WATER FUND

CHECKS &amp; DIR. DEBITS

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
ACE STORE NO. 11 (17)	03/23 CK# 74846	\$55.93
408597/4 MATERIAL & SUPPLIES - DISTRIBUTION 02-430-476	02-50-430-476	55.93
ACLARA (26)	03/23 CK# 74847	\$2,812.50
9330775 EDP SOFTWARE 02-417-212	02-50-417-212	2,812.50
BLACK GOLD SEPTIC (208)	03/23 CK# 74855	\$179.80
47122 MATERIALS, SUPPLIES, STANDPIPE, PUM	02-50-425-475	179.80
COMMONWEALTH EDISON (370)	03/23 CK# 74857	\$1,740.61
4651111049/MAR ENERGY - ELECTRIC PUMP 02-420-206	02-50-420-206	869.45
5071072051/MAR ENERGY - ELECTRIC PUMP 02-420-206	02-50-420-206	871.16
DUPAGE WATER COMMISSION (521)	03/23 CK# 74863	\$45,033.23
8598/FEB 2010 PURCHASE OF WATER 02-420-575	02-50-420-575	45,033.23
HACH CHEMICAL COMPANY (745)	03/23 CK# 74871	\$470.85
6635651 CHEMICALS 02-420-361	02-50-420-361	470.85
PCS INTERNATIONAL (2201)	03/23 CK# 74888	\$231.87
123789 EDP OPERATING EQUIPMENT 02-417-401	02-50-417-401	231.87
STAPLES (1767)	03/23 CK# 74899	\$174.98
8014839407 OFFICE SUPPLIES 02-401-301	02-50-401-301	30.99
8014912862 OFFICE SUPPLIES 02-401-301	02-50-401-301	143.99
TOTAL WATER FUND		\$50,699.77



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VILLAGE OF WILLOWBROOK  
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HOTEL/MOTEL TAX FUND

CHECKS & DIR. DEBITS

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
DUPAGE CONVENTION (494)	03/23 CK# 74862	\$1,479.78
7143 ADVERTISING 03-435-317	03-53-435-317	479.78
MARCH 2010 FEES-DUES-SUBSCRIPTIONS 03-401-307	03-53-401-307	1,000.00
TOTAL HOTEL/MOTEL TAX FUND		\$1,479.78

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VILLAGE OF WILLOWBROOK  
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CAPITAL PROJECT FUND

CHECKS & DIR. DEBITS

DESCRIPTION	ACCOUNT NUMBER	AMOUNT
WESTERN REMAC INC (2036)	03/23 CK# 74910	\$1,470.00
35634 PUBLIC WORKS FACILITY	10-68-540-415	1,470.00
TOTAL CAPITAL PROJECT FUND		\$1,470.00

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VILLAGE OF WILLOWBROOK  
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SUMMARY ALL FUNDS

BANK ACCOUNT	DESCRIPTION	AMOUNT	
01-110-105	GENERAL CORPORATE FUND-CHECKING - 0010330283	62,659.58	*
02-110-105	WATER FUND-CHECKING 0010330283	50,699.77	*
03-110-105	HOTEL/MOTEL TAX FUND-CHECKING 0010330283	1,479.78	*
10-110-105	CAPITAL PROJECT FUND-CHECKING 0010330283	1,470.00	*
TOTAL ALL FUNDS		116,309.13	**

MINUTES OF THE REGULAR MEETING OF THE PRESIDENT AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, MARCH 8, 2010, AT THE VILLAGE HALL, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order at the hour of 7:30 p.m. by Village President Robert Napoli.

2. ROLL CALL

Those present at roll call were Trustees Dennis Baker, Terrence Kelly, Michael Mistele, Paul Schoenbeck, Sandra O'Connor, Timothy McMahon and President Napoli. ABSENT: None. Also present were Village Clerk Leroy Hansen, Village Attorney William Hennessy, Interim Village Administrator Larry Maholland, Interim Village Administrator Megan Pierce, Acting Chief of Police Mark Shelton, Director of Municipal Services Timothy Halik, Director of Finance Sue Stanish and Administrative Intern Garrett Hummel.

A QUORUM WAS DECLARED

3. PLEDGE OF ALLEGIANCE

President Napoli asked everyone to join him in saying the Pledge of Allegiance.

4. OMNIBUS VOTE AGENDA

- a. Waive Reading of Minutes (APPROVE)
- b. Minutes - Regular Board Meeting - February 22, 2010 (APPROVE)
- c. Warrants - March 8, 2010 - \$161,475.58 (APPROVE)
- d. PROCLAMATION - RECOGNIZING EDWARD J. KONSTANTY ON HIS RETIREMENT AFTER THIRTY YEARS OF SERVICE WITH THE VILLAGE OF WILLOWBROOK (APPROVE)

President Napoli asked if any Board member wanted any item(s) removed from the Omnibus Vote Agenda for discussion. Trustee O'Connor requested Agenda Item No. 4d be removed from the Omnibus Vote Agenda.

MOTION: Made by Trustee Schoenbeck, seconded by Trustee Mistele, to approve the Omnibus Vote Agenda exclusive of Agenda Item No. 4d.

ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, McMahon, O'Connor and Schoenbeck; NAYS: None; ABSENT: None.

MOTION DECLARED CARRIED

MOTION: Made by Trustees Schoenbeck, seconded by Trustee Mistele, to approve Agenda Item No. 4d.

ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, McMahon and Schoenbeck; NAYS: None; ABSTENTION: Trustee O'Connor; ABSENT: None.

MOTION DECLARED CARRIED

NEW BUSINESS

5. VISITOR'S BUSINESS (Public comment is limited to three minutes per person on agenda items only)

None.

6. ORDINANCE - AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2009 TO PAY THE PRINCIPAL AND INTEREST ON THE \$2,050,000 GENERAL OBLIGATION BONDS (ALTERNATE REVENUE SOURCE), SERIES 2008 OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

Director Stanish informed the Village Board that in July 2008, the Village issued \$2,050,000 in General Obligation Bonds for the construction of a new public works facility and the completion of the 75<sup>th</sup> Street extension project. With the passage of the ordinance in 2008, every year the DuPage County Clerk automatically prepares an annual property tax levy extension for the payment of the bond debt service unless an annual tax abatement ordinance is filed with the Clerk's office. The Village Board will pass an ordinance such as the one before them this evening until the bonds are paid off in 2027.

MOTION: Made by Trustee Schoenbeck, seconded by Trustee Mistele, to pass Ordinance No. 10-O-07.

ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, McMahon, O'Connor and Schoenbeck; NAYS: None; ABSENT: None.

MOTION DECLARED CARRIED

7. ORDINANCE - AN ORDINANCE AMENDING SPECIAL USE PERMIT NO. 86-32 AS APPROVED IN ORDINANCE NO. 86-O-32 AND AS AMENDED IN ORDINANCE NOS. 87-O-41, 94-O-19, 95-O-9, 96-O-9, AND 98-O-23 - HINSDALE LAKE COMMONS SHOPPING CENTER, GOODWILL - 6300 SOUTH KINGERY HIGHWAY, SUITE 310

Director Halik informed the Village Board that the Plan Commission held a public hearing to consider the application for a special use permit to allow Goodwill to operate within the Hinsdale Lake Commons Shopping Center at 6300 South Kingery Highway. The public hearing was attended by five residents in addition to the ten business representatives who were in attendance for this item and other items on the Plan Commission's agenda. The questions raised at the public hearing were about the adequacy of the parking on site, the Village's property maintenance requirements and Goodwill's standards for store maintenance and general operational procedures. One audience member voiced her support for Goodwill. Staff had received two letters supporting and two letters opposing the Goodwill store.

Director Halik advised that the applicant is requesting approval of an amendment to the Special Use Permit for a PUD to allow for a waiver from the Zoning Ordinance for a retail store that would primarily sell used goods. Staff concurred with the Plan Commission's recommendation to adopt the findings in the Staff Report dated February 3, 2010 and approve the waiver from the Zoning Ordinance to allow for the Goodwill store.

MOTION: Made by Trustee Schoenbeck, seconded by Trustee Mistele, to pass Ordinance No. 10-O-08.

PREVIOUS ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, McMahon, O'Connor and Schoenbeck; NAYS: None; ABSENT: None.

MOTION DECLARED CARRIED

PRIOR BUSINESS

8. COMMITTEE REPORTS

Trustee McMahon had no report.

Trustee O'Connor had no report.

Trustee Schoenbeck had no report.

Trustee Mistele had no report.

Trustee Kelly had no report.

Trustee Baker had no report.

Acting Chief Shelton informed the Board that the Village of Hinsdale is going forward and joining Southwest Central Dispatch. He advised that this should not cause any problems for the Willowbrook Police Department.

9. ATTORNEY'S REPORT

Village Attorney Hennessy had no report.

10. CLERK'S REPORT

Village Clerk Hansen reminded the Village Board the Economic Interest Forms need to be completed and returned to the DuPage County Clerk.

Village Clerk Hansen suggested that the Staff investigate a less expensive recording system for the Council Chambers than what was presented at the Budget Workshop.

11. ADMINISTRATOR'S REPORT

Administrator Maholland had no report.

12. PRESIDENT'S REPORT

President Napoli informed the Board that Trustee McMahon had submitted a letter of resignation to be effective March 22, 2010.

13. EXECUTIVE SESSION

MOTION: Made by Trustee McMahon, seconded by Trustee Mistele, to recess into Executive Session at the hour of 7:47 p.m. to discuss:

- Personnel Matters embracing the possible Appointment, Employment, Compensation, Discipline, Performance and/or Dismissal of Specific Employees of the Public Body pursuant to 5 ILCS 120/2(c)(1)

PREVIOUS ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, Schoenbeck, O'Connor and McMahon; NAYS: None; ABSENT: None.

MOTION DECLARED CARRIED

\*\*\*SEE APPROPRIATE EXECUTIVE SESSION MINUTES\*\*\*

The Village Board reconvened the regular meeting at the hour of 8:18 p.m.

Administrator Maholland reported to the Board on the K-Mart site and the possible sale of the property to a major big box food retailer, which was followed by a brief discussion by the Village Board.

14. ADJOURNMENT

MOTION: Made by Trustee Baker, seconded by Trustee Schoenbeck, to adjourn the regular meeting at the hour of 8:40 p.m.

PREVIOUS ROLL CALL VOTE: AYES: Trustees Baker, Kelly, Mistele, Schoenbeck, O'Connor and McMahon; NAYS: None; ABSENT: None.

MOTION DECLARED CARRIED

PRESENTED, READ and APPROVED,

\_\_\_\_\_, 2010

\_\_\_\_\_  
Village President

Minutes transcribed by Mary Partyka.



VILLAGE OF WILLOWBROOK  
MONTHLY FINANCIAL REPORT

RUN: 03/12/10 10:00AM

SUMMARY OF FUNDS AS OF FEBRUARY 28, 2010

PAGE: 1

FUND DESCRIPTION	DETAIL	BALANCE
GENERAL CORPORATE FUND		\$2,780,068.83
AGENCY CERTIFICATES	\$600,000.00	
MONEY MARKET	1,885,948.56	
MARKET VALUE	177,628.24	
PETTY CASH	950.00	
SAVINGS	115,542.03	
TOTAL	\$2,780,068.83	
WATER FUND		\$420,370.06
MONEY MARKET	\$420,370.06	
HOTEL/MOTEL TAX FUND		\$16,182.72
MONEY MARKET	\$16,182.72	
MOTOR FUEL TAX FUND		\$65,476.86
MONEY MARKET	\$65,476.86	
T I F SPECIAL REVENUE FUND		\$8,129.56
MONEY MARKET	\$8,129.56	
SSA ONE BOND & INTEREST FUND		\$6,935.04
MONEY MARKET	\$6,935.04	
POLICE PENSION FUND		\$10,701,661.05
AGENCY CERTIFICATES	\$4,867,920.79	
CERTIFICATE OF DEPOSIT	100,000.00	
MUNICIPAL BONDS	557,098.01	
MUTUAL FUNDS	4,888,014.37	
MONEY MARKET	528,584.86	
MARKET VALUE	-607,137.28	
TREASURY NOTES	367,180.30	
TOTAL	\$10,701,661.05	
SSA ONE PROJECT FUND		\$51,383.11
MONEY MARKET	\$51,383.11	
WATER CAPITAL IMPROVEMENTS FUND		\$139,503.40
MONEY MARKET	\$139,503.40	
CAPITAL PROJECT FUND		\$471,834.28
MONEY MARKET	\$471,834.28	
2008 BOND FUND		\$0.00
TOTAL MONIES		\$14,661,544.91

RESPECTFULLY SUBMITTED THIS 28TH DAY OF FEBRUARY, 2010

  
SUE STANISH, DIRECTOR OF FINANCE

ROBERT A. NAPOLI, VILLAGE PRESIDENT

VILLAGE OF WILLOWBROOK  
MONTHLY FINANCIAL REPORT

RUN: 03/12/10 10:00AM

DETAILED SUMMARY OF FUNDS AS OF FEBRUARY 28, 2010

PAGE: 2

FUND DESCRIPTION	DETAIL	BALANCE
GENERAL CORPORATE FUND		\$2,805,569.51
AS PER SUMMARY, FEBRUARY, 2010	\$2,780,068.83	
DUE TO/FROM WATER FUND	282.80	
DUE TO/FROM HOTEL/MOTEL TAX FUND	-359.18	
DUE TO/FROM MFT FUND	161.23	
DUE TO/FROM POLICE PENSION FUND	16,693.23	
DUE TO/FROM CAPITAL PROJ FUND	8,722.60	
	\$2,805,569.51	
WATER FUND		\$409,904.26
AS PER SUMMARY, FEBRUARY, 2010	\$420,370.06	
DUE TO/FROM GENERAL FUND	-282.80	
DUE TO/FROM WATER CAPITAL	-10,183.00	
	\$409,904.26	
HOTEL/MOTEL TAX FUND		\$16,541.90
AS PER SUMMARY, FEBRUARY, 2010	\$16,182.72	
DUE TO/FROM GENERAL FUND	359.18	
	\$16,541.90	
MOTOR FUEL TAX FUND		\$65,315.63
AS PER SUMMARY, FEBRUARY, 2010	\$65,476.86	
DUE TO/FROM GENERAL FUND	-161.23	
	\$65,315.63	
T I F SPECIAL REVENUE FUND		\$8,129.56
AS PER SUMMARY, FEBRUARY, 2010	\$8,129.56	
SSA ONE BOND & INTEREST FUND		\$6,935.04
AS PER SUMMARY, FEBRUARY, 2010	\$6,935.04	
POLICE PENSION FUND		\$10,684,967.82
AS PER SUMMARY, FEBRUARY, 2010	\$10,701,661.05	
DUE TO/FROM GENERAL FUND	-16,693.23	
	\$10,684,967.82	
SSA ONE PROJECT FUND		\$51,383.11
AS PER SUMMARY, FEBRUARY, 2010	\$51,383.11	
WATER CAPITAL IMPROVEMENTS FUND		\$149,686.40
AS PER SUMMARY, FEBRUARY, 2010	\$139,503.40	
DUE TO/FROM WATER FUND	10,183.00	
	\$149,686.40	
CAPITAL PROJECT FUND		\$463,111.68
AS PER SUMMARY, FEBRUARY, 2010	\$471,834.28	
DUE TO/FROM GENERAL FUND	-8,722.60	
	\$463,111.68	
TOTAL MONIES		\$14,661,544.91

\$336,363.10 INTEREST POSTED THIS FISCAL YEAR

**VILLAGE OF WILLOWBROOK**

RUN: 03/12/10 10:00AM

INVESTMENTS BY FUND AND MATURITY DATE AS OF FEBRUARY 28, 2010

PAGE: 3

ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
<b>GENERAL CORPORATE FUND</b>							
01-120-154	IMET	POOLED INVEST		0.63%	600,000.00	AC	N/A
		TOTAL AGENCY CERTIFICATES			\$600,000.00		
01-110-325	COMMUNITY BANK OF WB	MONEY MARKET		0.85%	165,276.64	MM	N/A
01-110-323	COMMUNITY BANK OF WB	MONEY MARKET		1.24%	1,175,585.93	MM	N/A
01-110-330	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	8,259.44	MM	N/A
01-110-380	COMMUNITY BANK OF WB	MONEY MARKET		0.85%	142,454.16	MM	N/A
01-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	394,372.39	MM	N/A
		TOTAL MONEY MARKET			\$1,885,948.56		
01-120-900	IMET MARKET VALUE CONTRA	MARKET VALUE			177,628.24	MV	N/A
		TOTAL MARKET VALUE			\$177,628.24		
01-110-911	VILLAGE OF WILLOWBROOK	PETTY CASH			950.00	PC	N/A
		TOTAL PETTY CASH			\$950.00		
01-110-257	COMMUNITY BANK OF WB	SAVINGS			115,542.03	SV	N/A
		TOTAL SAVINGS			\$115,542.03		
		TOTAL GENERAL CORPORATE FUND			\$2,780,068.83		
		AVERAGE ANNUAL YIELD			1.00 %		
<b>WATER FUND</b>							
02-110-209	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	416,463.61	MM	N/A
02-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	3,906.45	MM	N/A
		TOTAL MONEY MARKET			\$420,370.06		
		TOTAL WATER FUND			\$420,370.06		
		AVERAGE ANNUAL YIELD			0.28 %		
<b>HOTEL/MOTEL TAX FUND</b>							
03-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	16,182.72	MM	N/A
		TOTAL MONEY MARKET			\$16,182.72		
		TOTAL HOTEL/MOTEL TAX FUND			\$16,182.72		
		AVERAGE ANNUAL YIELD			0.97 %		
<b>MOTOR FUEL TAX FUND</b>							
04-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	65,476.86	MM	N/A
		TOTAL MONEY MARKET			\$65,476.86		
		TOTAL MOTOR FUEL TAX FUND			\$65,476.86		
		AVERAGE ANNUAL YIELD			0.97 %		

VILLAGE OF WILLOWBROOK

RUN: 03/12/10 10:00AM

INVESTMENTS BY FUND AND MATURITY DATE AS OF FEBRUARY 28, 2010

PAGE: 4

ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
<b>T I F SPECIAL REVENUE FUND</b>							
05-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	8,129.56	MM	N/A
		TOTAL MONEY MARKET			\$8,129.56		
		TOTAL T I F SPECIAL REVENUE FUND			\$8,129.56		
		AVERAGE ANNUAL YIELD		0.97 %			
<b>SSA ONE BOND &amp; INTEREST FUND</b>							
06-110-323	IMET	MONEY MARKET		0.56%	6,935.04	MM	N/A
		TOTAL MONEY MARKET			\$6,935.04		
		TOTAL SSA ONE BOND & INTEREST FUND			\$6,935.04		
		AVERAGE ANNUAL YIELD		0.56 %			
<b>POLICE PENSION FUND</b>							
07-120-357	MBFINANCIAL BANK	FHLB		3.87%	119,845.00	AC	02/12/2010
07-120-368	MBFINANCIAL BANK	FHLB		5.25%	75,479.25	AC	05/09/2010
07-120-346	MBFINANCIAL BANK	FHLB		3.37%	100,245.00	AC	05/14/2010
07-120-344	MBFINANCIAL BANK	FHLB		4.25%	75,280.75	AC	11/15/2010
07-120-334	MBFINANCIAL BANK	FHLB		4.37%	200,000.00	AC	12/20/2010
07-120-388	MBFINANCIAL BANK	FHLB		4.87%	57,125.20	AC	03/11/2011
07-120-326	MBFINANCIAL BANK	FHLMC		6.00%	200,116.00	AC	06/15/2011
07-120-355	MBFINANCIAL BANK	FFCB		4.25%	63,040.67	AC	07/11/2011
07-120-294	MBFINANCIAL BANK	FHLB		4.88%	61,874.40	AC	11/15/2011
07-120-330	MBFINANCIAL BANK	FNMA		5.37%	68,598.60	AC	11/15/2011
07-120-342	MBFINANCIAL BANK	FHLB		4.88%	139,359.15	AC	11/15/2011
07-120-406	MBFINANCIAL BANK	SOTHERN ILL UNI		2.90%	25,102.50	AC	04/01/2012
07-120-411	MBFINANCIAL BANK	US TREAS INFL I		2.00%	130,325.05	AC	04/15/2012
07-120-418	MBFINANCIAL BANK	KANE COUNTY BLI		2.00%	49,999.50	AC	12/15/2012
07-120-396	MBFINANCIAL BANK	FNMA		4.38%	99,816.00	AC	07/17/2013
07-120-393	MBFINANCIAL BANK	FHLMC		4.50%	51,782.00	AC	04/02/2014
07-120-416	MBFINANCIAL BANK	CRYSTAL LAKE BI		4.65%	25,000.00	AC	05/15/2014
07-120-407	MBFINANCIAL BANK	FHLB		3.40%	152,676.00	AC	06/17/2014
07-120-378	MBFINANCIAL BANK	FHLB		5.80%	75,213.75	AC	08/13/2014
07-120-380	MBFINANCIAL BANK	FHLB		5.25%	51,035.00	AC	09/12/2014
07-120-395	MBFINAICIAL BANK	KANE COUNTY FO		4.50%	100,000.00	AC	12/15/2014
07-120-392	MBFINANCIAL BANK	FHLB		4.13%	100,932.00	AC	03/13/2015
07-120-394	MBFINANCIAL BANK	FFCB		4.15%	49,700.00	AC	03/25/2015
07-120-419	MBFINANCIAL BANK	MORTON GROVE		3.25%	50,064.00	AC	06/01/2015
07-120-374	MBFINANCIAL BANK	FHLB		5.50%	150,495.50	AC	06/12/2015
07-120-413	MBFINANCIAL BANK	ROUND LAKE BEA		4.50%	75,618.00	AC	01/01/2016
07-120-414	MBFINANCIAL BANK	ALSIP II BLD AM		4.25%	50,000.00	AC	01/01/2016
07-120-363	MBFINANCIAL BANK	FFCB		4.88%	146,980.50	AC	01/11/2016
07-120-410	MBFINANCIAL BANK	US TREAS INFL I		2.00%	131,464.13	AC	01/15/2016
07-120-402	MBFINANCIAL BANK	FFCB		3.75%	50,280.00	AC	01/29/2016
07-120-298	MBFINANCIAL BANK	FNCT		7.00%	10,606.96	AC	02/01/2016

VILLAGE OF WILLOWBROOK

RUN: 03/12/10 10:00AM

INVESTMENTS BY FUND AND MATURITY DATE AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
07-120-401	MBFINANCIAL BANK	FHLB		4.10%	49,734.38	AC	02/19/2016
07-120-409	MBFINANCIAL BANK	FFCB		4.00%	100,242.00	AC	08/03/2016
07-120-367	MBFINANCIAL BANK	FHLB		5.37%	152,704.50	AC	09/09/2016
07-120-415	MBFINANCIAL BANK	AURORA IL		4.00%	25,077.75	AC	12/30/2016
07-120-404	MBFINANCIAL BANK	FFCB		4.63%	105,720.00	AC	03/21/2017
07-120-377	MBFINANCIAL BANK	FHLB		5.56%	74,351.25	AC	06/06/2017
07-120-376	MBFINANCIAL BANK	FFCB		5.95%	74,953.13	AC	08/10/2017
07-120-365	MBFINANCIAL BANK	FHLB		5.00%	25,000.00	AC	11/21/2017
07-120-389	MBFINANCIAL BANK	FFCB		4.70%	202,900.00	AC	01/17/2018
07-120-405	MBFINANCIAL BANK	FFCB		4.67%	52,400.00	AC	02/27/2018
07-120-391	MBFINANCIAL BANK	FHLB		4.50%	49,850.00	AC	02/28/2018
07-120-383	MBFINANCIAL BANK	FFCB		4.95%	24,969.25	AC	09/10/2018
07-120-379	MBFINANCIAL BANK	FFCB		5.34%	51,339.50	AC	10/22/2018
07-120-420	MBFINANCIAL BANK	COOK COUNTY 00		4.39%	50,050.00	AC	12/01/2018
07-120-417	MBFINANCIAL BANK	PALATINE II		4.30%	50,000.00	AC	12/01/2018
07-120-345	MBFINANCIAL BANK	GNMA		5.00%	29,212.48	AC	12/18/2018
07-120-412	MBFINANCIAL BANK	US TREAS INFL I		2.13%	61,606.41	AC	01/15/2019
07-120-408	MBFINANCIAL BANK	FHLB		4.30%	75,942.60	AC	03/06/2019
07-120-403	MBFINANCIAL BANK	FHLB		4.65%	50,062.50	AC	03/14/2019
07-120-369	MBFINANCIAL BANK	FHLB		5.38%	101,790.00	AC	05/15/2019
07-120-296	MBFINANCIAL BANK	GNMA POOL		4.50%	52,096.44	AC	06/15/2019
07-120-364	MBFINANCIAL BANK	FFCB		4.95%	72,869.25	AC	12/16/2019
07-120-400	MBFINANCIAL BANK	CHICAGO IL		6.33%	76,738.50	AC	12/01/2021
07-120-366	MBFINANCIAL BANK	FHLB		5.00%	198,870.00	AC	12/10/2021
07-120-386	MBFINANCIAL BANK	FHLB		5.00%	49,825.50	AC	12/10/2021
07-120-384	MBFINANCIAL BANK	FHLB		5.25%	256,522.75	AC	08/15/2022
07-120-309	MBFINANCIAL BANK	GNMA		8.65%	408.95	AC	07/20/2024
07-120-299	MBFINANCIAL BANK	GNMA		6.00%	14,628.74	AC	08/20/2028
TOTAL AGENCY CERTIFICATES					\$4,867,920.79		
07-120-292	MBFINANCIAL BANK	CD		4.20%	100,000.00	CD	12/12/2011
TOTAL CERTIFICATE OF DEPOSIT					\$100,000.00		
07-120-347	MBFINANCIAL BANK	WARREN TWP		4.00%	102,078.00	MB	01/01/2011
07-120-291	MBFINANCIAL BANK	BEDFORD PARK		5.00%	50,721.50	MB	12/15/2011
07-120-381	MBFINANCIAL BANK	COLLINSVILLE		5.20%	20,260.20	MB	12/15/2013
07-120-375	MBFINANCIAL BANK	MATOON		4.50%	-9,281.54	MB	12/15/2013
07-120-356	MBFINANCIAL BANK	WHEATON III		5.20%	29,935.80	MB	12/30/2014
07-120-338	MBFINANCIAL BANK	MOLINE		5.30%	100,000.00	MB	11/01/2015
07-120-382	MBFINANCIAL BANK	COOK COUNTY		5.25%	24,750.00	MB	12/15/2018
07-120-370	MBFINANCIAL BANK	ROUND LAKE		5.70%	99,821.00	MB	01/01/2019
07-120-372	MBFINANCIAL BANK	SPORTS AUTHRTY		5.45%	25,153.50	MB	06/15/2019
07-120-371	MBFINANCIAL BANK	ROCKFORD		5.30%	99,674.00	MB	12/15/2022
07-120-359	MBFINANCIAL BANK	HOFFMAN ESTS		5.40%	13,985.55	MB	12/01/2033
TOTAL MUNICIPAL BONDS					\$557,098.01		
07-120-290	MBFINANCIAL BANK	MUTUAL FUND			4,888,014.37	MF	N/A
TOTAL MUTUAL FUNDS					\$4,888,014.37		

VILLAGE OF WILLOWBROOK

RUN: 03/12/10 10:00AM

INVESTMENTS BY FUND AND MATURITY DATE AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER	ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
07-110-202		COMMUNITY BANK OF WB	MONEY MARKET		0.27%	25,238.12	MM	N/A
07-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	18.94	MM	N/A
07-110-335		MBFINANCIAL BANK	MONEY MARKET		0.50%	503,327.80	MM	N/A
TOTAL MONEY MARKET						\$528,584.86		
07-120-900		IMET MARKET VALUE CONTRA	MARKET VALUE			-607,137.28	MV	N/A
TOTAL MARKET VALUE						\$-607,137.28		
07-120-354		MBFINANCIAL BANK	US T-NOTE		4.75%	117,692.12	TN	05/15/2014
07-120-373		MBFINANCIAL BANK	US T-NOTE		5.13%	149,332.03	TN	05/15/2016
07-120-387		MBFINANCIAL BANK	US T-NOTE		4.25%	100,156.15	TN	11/15/2017
TOTAL TREASURY NOTES						\$367,180.30		
TOTAL POLICE PENSION FUND						\$10,701,661.05		
AVERAGE ANNUAL YIELD						4.28 %		

SSA ONE PROJECT FUND

08-110-323		IMET	MONEY MARKET		0.56%	51,383.11	MM	N/A
TOTAL MONEY MARKET						\$51,383.11		
TOTAL SSA ONE PROJECT FUND						\$51,383.11		
AVERAGE ANNUAL YIELD						0.56 %		

WATER CAPITAL IMPROVEMENTS FUND

09-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	139,503.40	MM	N/A
TOTAL MONEY MARKET						\$139,503.40		
TOTAL WATER CAPITAL IMPROVEMENTS FUND						\$139,503.40		
AVERAGE ANNUAL YIELD						0.97 %		

CAPITAL PROJECT FUND

10-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	237,194.38	MM	N/A
10-110-325		IMET	MONEY MARKET		0.60%	234,639.90	MM	N/A
TOTAL MONEY MARKET						\$471,834.28		
TOTAL CAPITAL PROJECT FUND						\$471,834.28		
AVERAGE ANNUAL YIELD						0.79 %		

GRAND TOTAL INVESTED

\$14,661,544.91

INVESTMENT TYPES

AC	AGENCY CERTIFICATES	MM	MONEY MARKET
CD	CERTIFICATE OF DEPOSIT	MV	MARKET VALUE
CK	CHECKING	PC	PETTY CASH
MB	MUNICIPAL BONDS	SV	SAVINGS
MF	MUTUAL FUNDS	TN	TREASURY NOTES

VILLAGE OF WILLOWBROOK  
INVESTMENTS BY FUND (SUMMARY) FEBRUARY 28, 2010

RUN: 03/12/10 10:00AM

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FUND	INVESTMENTS
GENERAL CORPORATE FUND	2,780,068.83
WATER FUND	420,370.06
HOTEL/MOTEL TAX FUND	16,182.72
MOTOR FUEL TAX FUND	65,476.86
T I F SPECIAL REVENUE FUND	8,129.56
SSA ONE BOND & INTEREST FUND	6,935.04
POLICE PENSION FUND	10,701,661.05
SSA ONE PROJECT FUND	51,383.11
WATER CAPITAL IMPROVEMENTS FUND	139,503.40
CAPITAL PROJECT FUND	471,834.28
TOTAL INVESTED (ALL FUNDS):	\$14,661,544.91

VILLAGE OF WILLOWBROOK  
INVESTMENTS BY TYPE (SUMMARY) FEBRUARY 28, 2010

RUN: 03/12/10 10:00AM

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TYPE	AMOUNT	YIELD	NON-INTEREST	TOTAL INV.
AGENCY CERTIFICATES	5,467,920.79	4.13 %		5,467,920.79
CERTIFICATE OF DEPOSIT	100,000.00	4.20 %		100,000.00
MUNICIPAL BONDS	557,098.01	5.12 %		557,098.01
MUTUAL FUNDS			4,888,014.37	4,888,014.37
MONEY MARKET	3,594,348.45	0.86 %		3,594,348.45
MARKET VALUE			-429,509.04	-429,509.04
PETTY CASH			950.00	950.00
SAVINGS			115,542.03	115,542.03
TREASURY NOTES	367,180.30	4.77 %		367,180.30
TOTAL ALL FUNDS	\$10,086,547.55		\$4,574,997.36	\$14,661,544.91



## VILLAGE OF WILLOWBROOK

RUN: 03/12/10 10:00AM

INVESTMENT SUMMARY BY INSTITUTION AS OF FEBRUARY 28, 2010

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INSTITUTION	VILLAGE FUNDS	PENSION FUNDS	TOTAL FUNDS
COMMUNITY BANK OF WB	2,023,581.81	25,238.12	2,048,819.93
ILLINOIS FUNDS	864,765.76	18.94	864,784.70
IMET	892,958.05		892,958.05
IMET MARKET VALUE CONTRA	177,628.24	-607,137.28	-429,509.04
MBFINAICIAL BANK		100,000.00	100,000.00
MBFINANCIAL BANK		50,050.00	50,050.00
MBFINANCIAL BANK		11,133,491.27	11,133,491.27
VILLAGE OF WILLOWBROOK	950.00		950.00
TOTALS	\$3,959,883.86	\$10,701,661.05	\$14,661,544.91

VILLAGE OF WILLOWBROOK

RUN: 03/12/10 10:00AM

INVESTMENTS BY INSTITUTION AS OF FEBRUARY 28, 2010

PAGE: 10

ACCOUNT NUMBER	ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
01-110-323		COMMUNITY BANK OF WB	MONEY MARKET		1.24%	1,175,585.93	MM	N/A
01-110-325		COMMUNITY BANK OF WB	MONEY MARKET		0.85%	165,276.64	MM	N/A
01-110-330		COMMUNITY BANK OF WB	MONEY MARKET		0.27%	8,259.44	MM	N/A
01-110-380		COMMUNITY BANK OF WB	MONEY MARKET		0.85%	142,454.16	MM	N/A
02-110-209		COMMUNITY BANK OF WB	MONEY MARKET		0.27%	416,463.61	MM	N/A
07-110-202		COMMUNITY BANK OF WB	MONEY MARKET		0.27%	25,238.12	MM	N/A
01-110-257		COMMUNITY BANK OF WB	SAVINGS			115,542.03	SV	N/A
		TOTAL INVESTED				\$2,048,819.93		
01-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	394,372.39	MM	N/A
02-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	3,906.45	MM	N/A
03-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	16,182.72	MM	N/A
04-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	65,476.86	MM	N/A
05-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	8,129.56	MM	N/A
07-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	18.94	MM	N/A
09-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	139,503.40	MM	N/A
10-110-322		ILLINOIS FUNDS	MONEY MARKET		0.97%	237,194.38	MM	N/A
		TOTAL INVESTED				\$864,784.70		
01-120-154		IMET	POOLED INVEST		0.63%	600,000.00	AC	N/A
06-110-323		IMET	MONEY MARKET		0.56%	6,935.04	MM	N/A
08-110-323		IMET	MONEY MARKET		0.56%	51,383.11	MM	N/A
10-110-325		IMET	MONEY MARKET		0.60%	234,639.90	MM	N/A
		TOTAL INVESTED				\$892,958.05		
01-120-900		IMET MARKET VALUE CONTRA	MARKET VALUE			177,628.24	MV	N/A
07-120-900		IMET MARKET VALUE CONTRA	MARKET VALUE			-607,137.28	MV	N/A
		TOTAL INVESTED				\$-429,509.04		
07-120-395		MBFINANCIAL BANK	KANE COUNTY FO		4.50%	100,000.00	AC	12/15/2014
07-120-420		MBFINANCIAL BANK	COOK COUNTY 00		4.39%	50,050.00	AC	12/01/2018
07-120-290		MBFINANCIAL BANK	MUTUAL FUND			4,888,014.37	MF	N/A
07-110-335		MBFINANCIAL BANK	MONEY MARKET		0.50%	503,327.80	MM	N/A
07-120-357		MBFINANCIAL BANK	FHLB		3.87%	119,845.00	AC	02/12/2010
07-120-368		MBFINANCIAL BANK	FHLB		5.25%	75,479.25	AC	05/09/2010
07-120-346		MBFINANCIAL BANK	FHLB		3.37%	100,245.00	AC	05/14/2010
07-120-344		MBFINANCIAL BANK	FHLB		4.25%	75,280.75	AC	11/15/2010
07-120-334		MBFINANCIAL BANK	FHLB		4.37%	200,000.00	AC	12/20/2010
07-120-347		MBFINANCIAL BANK	WARREN TWP		4.00%	102,078.00	MB	01/01/2011
07-120-388		MBFINANCIAL BANK	FHLB		4.87%	57,125.20	AC	03/11/2011
07-120-326		MBFINANCIAL BANK	FHLMC		6.00%	200,116.00	AC	06/15/2011
07-120-355		MBFINANCIAL BANK	FFCB		4.25%	63,040.67	AC	07/11/2011
07-120-294		MBFINANCIAL BANK	FHLB		4.88%	61,874.40	AC	11/15/2011
07-120-330		MBFINANCIAL BANK	FNMA		5.37%	68,598.60	AC	11/15/2011
07-120-342		MBFINANCIAL BANK	FHLB		4.88%	139,359.15	AC	11/15/2011
07-120-292		MBFINANCIAL BANK	CD		4.20%	100,000.00	CD	12/12/2011
07-120-291		MBFINANCIAL BANK	BEDFORD PARK		5.00%	50,721.50	MB	12/15/2011

VILLAGE OF WILLOWBROOK

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INVESTMENTS BY INSTITUTION AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
07-120-406	MBFINANCIAL BANK	SOTHERN ILL UNI		2.90%	25,102.50	AC	04/01/2012
07-120-411	MBFINANCIAL BANK	US TREAS INFL I		2.00%	130,325.05	AC	04/15/2012
07-120-418	MBFINANCIAL BANK	KANE COUNTY BLI		2.00%	49,999.50	AC	12/15/2012
07-120-396	MBFINANCIAL BANK	FNMA		4.38%	99,816.00	AC	07/17/2013
07-120-375	MBFINANCIAL BANK	MATOON		4.50%	-9,281.54	MB	12/15/2013
07-120-381	MBFINANCIAL BANK	COLLINSVILLE		5.20%	20,260.20	MB	12/15/2013
07-120-393	MBFINANCIAL BANK	FHLMC		4.50%	51,782.00	AC	04/02/2014
07-120-416	MBFINANCIAL BANK	CRYSTAL LAKE BI		4.65%	25,000.00	AC	05/15/2014
07-120-354	MBFINANCIAL BANK	US T-NOTE		4.75%	117,692.12	TN	05/15/2014
07-120-407	MBFINANCIAL BANK	FHLB		3.40%	152,676.00	AC	06/17/2014
07-120-378	MBFINANCIAL BANK	FHLB		5.80%	75,213.75	AC	08/13/2014
07-120-380	MBFINANCIAL BANK	FHLB		5.25%	51,035.00	AC	09/12/2014
07-120-356	MBFINANCIAL BANK	WHEATON III		5.20%	29,935.80	MB	12/30/2014
07-120-392	MBFINANCIAL BANK	FHLB		4.13%	100,932.00	AC	03/13/2015
07-120-394	MBFINANCIAL BANK	FFCB		4.15%	49,700.00	AC	03/25/2015
07-120-419	MBFINANCIAL BANK	MORTON GROVE		3.25%	50,064.00	AC	06/01/2015
07-120-374	MBFINANCIAL BANK	FHLB		5.50%	150,495.50	AC	06/12/2015
07-120-338	MBFINANCIAL BANK	MOLINE		5.30%	100,000.00	MB	11/01/2015
07-120-413	MBFINANCIAL BANK	ROUND LAKE BEA'		4.50%	75,618.00	AC	01/01/2016
07-120-414	MBFINANCIAL BANK	ALSIP II BLD AM		4.25%	50,000.00	AC	01/01/2016
07-120-363	MBFINANCIAL BANK	FFCB		4.88%	146,980.50	AC	01/11/2016
07-120-410	MBFINANCIAL BANK	US TREAS INFL I		2.00%	131,464.13	AC	01/15/2016
07-120-402	MBFINANCIAL BANK	FFCB		3.75%	50,280.00	AC	01/29/2016
07-120-298	MBFINANCIAL BANK	FNCT		7.00%	10,606.96	AC	02/01/2016
07-120-401	MBFINANCIAL BANK	FHLB		4.10%	49,734.38	AC	02/19/2016
07-120-373	MBFINANCIAL BANK	US T-NOTE		5.13%	149,332.03	TN	05/15/2016
07-120-409	MBFINANCIAL BANK	FFCB		4.00%	100,242.00	AC	08/03/2016
07-120-367	MBFINANCIAL BANK	FHLB		5.37%	152,704.50	AC	09/09/2016
07-120-415	MBFINANCIAL BANK	AURORA IL		4.00%	25,077.75	AC	12/30/2016
07-120-404	MBFINANCIAL BANK	FFCB		4.63%	105,720.00	AC	03/21/2017
07-120-377	MBFINANCIAL BANK	FHLB		5.56%	74,351.25	AC	06/06/2017
07-120-376	MBFINANCIAL BANK	FFCB		5.95%	74,953.13	AC	08/10/2017
07-120-387	MBFINANCIAL BANK	US T-NOTE		4.25%	100,156.15	TN	11/15/2017
07-120-365	MBFINANCIAL BANK	FHLB		5.00%	25,000.00	AC	11/21/2017
07-120-389	MBFINANCIAL BANK	FFCB		4.70%	202,900.00	AC	01/17/2018
07-120-405	MBFINANCIAL BANK	FFCB		4.67%	52,400.00	AC	02/27/2018
07-120-391	MBFINANCIAL BANK	FHLB		4.50%	49,850.00	AC	02/28/2018
07-120-383	MBFINANCIAL BANK	FFCB		4.95%	24,969.25	AC	09/10/2018
07-120-379	MBFINANCIAL BANK	FFCB		5.34%	51,339.50	AC	10/22/2018
07-120-417	MBFINANCIAL BANK	PALATINE II		4.30%	50,000.00	AC	12/01/2018
07-120-382	MBFINANCIAL BANK	COOK COUNTY		5.25%	24,750.00	MB	12/15/2018
07-120-345	MBFINANCIAL BANK	GNMA		5.00%	29,212.48	AC	12/18/2018
07-120-370	MBFINANCIAL BANK	ROUND LAKE		5.70%	99,821.00	MB	01/01/2019
07-120-412	MBFINANCIAL BANK	US TREAS INFL I		2.13%	61,606.41	AC	01/15/2019
07-120-408	MBFINANCIAL BANK	FHLB		4.30%	75,942.60	AC	03/06/2019
07-120-403	MBFINANCIAL BANK	FHLB		4.65%	50,062.50	AC	03/14/2019
07-120-369	MBFINANCIAL BANK	FHLB		5.38%	101,790.00	AC	05/15/2019
07-120-296	MBFINANCIAL BANK	GNMA POOL		4.50%	52,096.44	AC	06/15/2019
07-120-372	MBFINANCIAL BANK	SPORTS AUTHRTY		5.45%	25,153.50	MB	06/15/2019

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ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	MATURE TYPE	DATE
07-120-364	MBFINANCIAL BANK	FFCB		4.95%	72,869.25	AC	12/16/2019
07-120-400	MBFINANCIAL BANK	CHICAGO IL		6.33%	76,738.50	AC	12/01/2021
07-120-366	MBFINANCIAL BANK	FHLB		5.00%	198,870.00	AC	12/10/2021
07-120-386	MBFINANCIAL BANK	FHLB		5.00%	49,825.50	AC	12/10/2021
07-120-384	MBFINANCIAL BANK	FHLB		5.25%	256,522.75	AC	08/15/2022
07-120-371	MBFINANCIAL BANK	ROCKFORD		5.30%	99,674.00	MB	12/15/2022
07-120-309	MBFINANCIAL BANK	GNMA		8.65%	408.95	AC	07/20/2024
07-120-299	MBFINANCIAL BANK	GNMA		6.00%	14,628.74	AC	08/20/2028
07-120-359	MBFINANCIAL BANK	HOFFMAN ESTS		5.40%	13,985.55	MB	12/01/2033
	TOTAL INVESTED				\$11,133,491.27		
01-110-911	VILLAGE OF WILLOWBROOK	PETTY CASH			950.00	PC	N/A
	GRAND TOTAL INVESTED				\$14,661,544.91		

## VILLAGE OF WILLOWBROOK

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INVESTMENTS BY TYPE AND MATURITY DATE AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
01-120-154	IMET	POOLED INVEST		0.63%	600,000.00	AC	N/A
07-120-357	MBFINANCIAL BANK	FHLB		3.87%	119,845.00	AC	02/12/2010
07-120-368	MBFINANCIAL BANK	FHLB		5.25%	75,479.25	AC	05/09/2010
07-120-346	MBFINANCIAL BANK	FHLB		3.37%	100,245.00	AC	05/14/2010
07-120-344	MBFINANCIAL BANK	FHLB		4.25%	75,280.75	AC	11/15/2010
07-120-334	MBFINANCIAL BANK	FHLB		4.37%	200,000.00	AC	12/20/2010
07-120-388	MBFINANCIAL BANK	FHLB		4.87%	57,125.20	AC	03/11/2011
07-120-326	MBFINANCIAL BANK	FHLMC		6.00%	200,116.00	AC	06/15/2011
07-120-355	MBFINANCIAL BANK	FFCB		4.25%	63,040.67	AC	07/11/2011
07-120-294	MBFINANCIAL BANK	FHLB		4.88%	61,874.40	AC	11/15/2011
07-120-330	MBFINANCIAL BANK	FNMA		5.37%	68,598.60	AC	11/15/2011
07-120-342	MBFINANCIAL BANK	FHLB		4.88%	139,359.15	AC	11/15/2011
07-120-406	MBFINANCIAL BANK	SOTHERN ILL UNI		2.90%	25,102.50	AC	04/01/2012
07-120-411	MBFINANCIAL BANK	US TREAS INFL I		2.00%	130,325.05	AC	04/15/2012
07-120-418	MBFINANCIAL BANK	KANE COUNTY BLI		2.00%	49,999.50	AC	12/15/2012
07-120-396	MBFINANCIAL BANK	FNMA		4.38%	99,816.00	AC	07/17/2013
07-120-393	MBFINANCIAL BANK	FHLMC		4.50%	51,782.00	AC	04/02/2014
07-120-416	MBFINANCIAL BANK	CRYSTAL LAKE BI		4.65%	25,000.00	AC	05/15/2014
07-120-407	MBFINANCIAL BANK	FHLB		3.40%	152,676.00	AC	06/17/2014
07-120-378	MBFINANCIAL BANK	FHLB		5.80%	75,213.75	AC	08/13/2014
07-120-380	MBFINANCIAL BANK	FHLB		5.25%	51,035.00	AC	09/12/2014
07-120-395	MBFINAICIAL BANK	KANE COUNTY FO		4.50%	100,000.00	AC	12/15/2014
07-120-392	MBFINANCIAL BANK	FHLB		4.13%	100,932.00	AC	03/13/2015
07-120-394	MBFINANCIAL BANK	FFCB		4.15%	49,700.00	AC	03/25/2015
07-120-419	MBFINANCIAL BANK	MORTON GROVE		3.25%	50,064.00	AC	06/01/2015
07-120-374	MBFINANCIAL BANK	FHLB		5.50%	150,495.50	AC	06/12/2015
07-120-413	MBFINANCIAL BANK	ROUND LAKE BEA		4.50%	75,618.00	AC	01/01/2016
07-120-414	MBFINANCIAL BANK	ALSIP II BLD AM		4.25%	50,000.00	AC	01/01/2016
07-120-363	MBFINANCIAL BANK	FFCB		4.88%	146,980.50	AC	01/11/2016
07-120-410	MBFINANCIAL BANK	US TREAS INFL I		2.00%	131,464.13	AC	01/15/2016
07-120-402	MBFINANCIAL BANK	FFCB		3.75%	50,280.00	AC	01/29/2016
07-120-298	MBFINANCIAL BANK	FNCT		7.00%	10,606.96	AC	02/01/2016
07-120-401	MBFINANCIAL BANK	FHLB		4.10%	49,734.38	AC	02/19/2016
07-120-409	MBFINANCIAL BANK	FFCB		4.00%	100,242.00	AC	08/03/2016
07-120-367	MBFINANCIAL BANK	FHLB		5.37%	152,704.50	AC	09/09/2016
07-120-415	MBFINANCIAL BANK	AURORA IL		4.00%	25,077.75	AC	12/30/2016
07-120-404	MBFINANCIAL BANK	FFCB		4.63%	105,720.00	AC	03/21/2017
07-120-377	MBFINANCIAL BANK	FHLB		5.56%	74,351.25	AC	06/06/2017
07-120-376	MBFINANCIAL BANK	FFCB		5.95%	74,953.13	AC	08/10/2017
07-120-365	MBFINANCIAL BANK	FHLB		5.00%	25,000.00	AC	11/21/2017
07-120-389	MBFINANCIAL BANK	FFCB		4.70%	202,900.00	AC	01/17/2018
07-120-405	MBFINANCIAL BANK	FFCB		4.67%	52,400.00	AC	02/27/2018
07-120-391	MBFINANCIAL BANK	FHLB		4.50%	49,850.00	AC	02/28/2018
07-120-383	MBFINANCIAL BANK	FFCB		4.95%	24,969.25	AC	09/10/2018
07-120-379	MBFINANCIAL BANK	FFCB		5.34%	51,339.50	AC	10/22/2018
07-120-420	MBFINANCIAL BANK	COOK COUNTY 00		4.39%	50,050.00	AC	12/01/2018
07-120-417	MBFINANCIAL BANK	PALATINE II		4.30%	50,000.00	AC	12/01/2018
07-120-345	MBFINANCIAL BANK	GNMA		5.00%	29,212.48	AC	12/18/2018
07-120-412	MBFINANCIAL BANK	US TREAS INFL I		2.13%	61,606.41	AC	01/15/2019

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ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
07-120-408	MBFINANCIAL BANK	FHLB		4.30%	75,942.60	AC	03/06/2019
07-120-403	MBFINANCIAL BANK	FHLB		4.65%	50,062.50	AC	03/14/2019
07-120-369	MBFINANCIAL BANK	FHLB		5.38%	101,790.00	AC	05/15/2019
07-120-296	MBFINANCIAL BANK	GNMA POOL		4.50%	52,096.44	AC	06/15/2019
07-120-364	MBFINANCIAL BANK	FFCB		4.95%	72,869.25	AC	12/16/2019
07-120-400	MBFINANCIAL BANK	CHICAGO IL		6.33%	76,738.50	AC	12/01/2021
07-120-366	MBFINANCIAL BANK	FHLB		5.00%	198,870.00	AC	12/10/2021
07-120-386	MBFINANCIAL BANK	FHLB		5.00%	49,825.50	AC	12/10/2021
07-120-384	MBFINANCIAL BANK	FHLB		5.25%	256,522.75	AC	08/15/2022
07-120-309	MBFINANCIAL BANK	GNMA		8.65%	408.95	AC	07/20/2024
07-120-299	MBFINANCIAL BANK	GNMA		6.00%	14,628.74	AC	08/20/2028
	TOTAL INVESTED				\$5,467,920.79		
07-120-292	MBFINANCIAL BANK	CD		4.20%	100,000.00	CD	12/12/2011
07-120-347	MBFINANCIAL BANK	WARREN TWP		4.00%	102,078.00	MB	01/01/2011
07-120-291	MBFINANCIAL BANK	BEDFORD PARK		5.00%	50,721.50	MB	12/15/2011
07-120-375	MBFINANCIAL BANK	MATOON		4.50%	-9,281.54	MB	12/15/2013
07-120-381	MBFINANCIAL BANK	COLLINSVILLE		5.20%	20,260.20	MB	12/15/2013
07-120-356	MBFINANCIAL BANK	WHEATON III		5.20%	29,935.80	MB	12/30/2014
07-120-338	MBFINANCIAL BANK	MOLINE		5.30%	100,000.00	MB	11/01/2015
07-120-382	MBFINANCIAL BANK	COOK COUNTY		5.25%	24,750.00	MB	12/15/2018
07-120-370	MBFINANCIAL BANK	ROUND LAKE		5.70%	99,821.00	MB	01/01/2019
07-120-372	MBFINANCIAL BANK	SPORTS AUTHRTY		5.45%	25,153.50	MB	06/15/2019
07-120-371	MBFINANCIAL BANK	ROCKFORD		5.30%	99,674.00	MB	12/15/2022
07-120-359	MBFINANCIAL BANK	HOFFMAN ESTS		5.40%	13,985.55	MB	12/01/2033
	TOTAL INVESTED				\$557,098.01		
07-120-290	MBFINANCIAL BANK	MUTUAL FUND			4,888,014.37	MF	N/A
01-110-323	COMMUNITY BANK OF WB	MONEY MARKET		1.24%	1,175,585.93	MM	N/A
01-110-325	COMMUNITY BANK OF WB	MONEY MARKET		0.85%	165,276.64	MM	N/A
01-110-330	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	8,259.44	MM	N/A
01-110-380	COMMUNITY BANK OF WB	MONEY MARKET		0.85%	142,454.16	MM	N/A
02-110-209	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	416,463.61	MM	N/A
07-110-202	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	25,238.12	MM	N/A
01-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	394,372.39	MM	N/A
02-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	3,906.45	MM	N/A
03-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	16,182.72	MM	N/A
04-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	65,476.86	MM	N/A
05-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	8,129.56	MM	N/A
07-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	18.94	MM	N/A
09-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	139,503.40	MM	N/A
10-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	237,194.38	MM	N/A
06-110-323	IMET	MONEY MARKET		0.56%	6,935.04	MM	N/A
08-110-323	IMET	MONEY MARKET		0.56%	51,383.11	MM	N/A
10-110-325	IMET	MONEY MARKET		0.60%	234,639.90	MM	N/A
07-110-335	MBFINANCIAL BANK	MONEY MARKET		0.50%	503,327.80	MM	N/A
	TOTAL INVESTED				\$3,594,348.45		

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INVESTMENTS BY TYPE AND MATURITY DATE AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER	ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
01-120-900		IMET MARKET VALUE CONTRA	MARKET VALUE			177,628.24	MV	N/A
07-120-900		IMET MARKET VALUE CONTRA	MARKET VALUE			-607,137.28	MV	N/A
		TOTAL INVESTED				\$-429,509.04		
01-110-911		VILLAGE OF WILLOWBROOK	PETTY CASH			950.00	PC	N/A
01-110-257		COMMUNITY BANK OF WB	SAVINGS			115,542.03	SV	N/A
07-120-354		MBFINANCIAL BANK	US T-NOTE		4.75%	117,692.12	TN	05/15/2014
07-120-373		MBFINANCIAL BANK	US T-NOTE		5.13%	149,332.03	TN	05/15/2016
07-120-387		MBFINANCIAL BANK	US T-NOTE		4.25%	100,156.15	TN	11/15/2017
		TOTAL INVESTED				\$367,180.30		
		GRAND TOTAL INVESTED				\$14,661,544.91		

## VILLAGE OF WILLOWBROOK

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INVESTMENTS BY MATURITY DATE AND TYPE AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
01-120-154	IMET	POOLED INVEST		0.63%	600,000.00	AC	N/A
07-120-290	MBFINANCIAL BANK	MUTUAL FUND			4,888,014.37	MF	N/A
01-110-323	COMMUNITY BANK OF WB	MONEY MARKET		1.24%	1,175,585.93	MM	N/A
01-110-325	COMMUNITY BANK OF WB	MONEY MARKET		0.85%	165,276.64	MM	N/A
01-110-330	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	8,259.44	MM	N/A
01-110-380	COMMUNITY BANK OF WB	MONEY MARKET		0.85%	142,454.16	MM	N/A
02-110-209	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	416,463.61	MM	N/A
07-110-202	COMMUNITY BANK OF WB	MONEY MARKET		0.27%	25,238.12	MM	N/A
01-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	394,372.39	MM	N/A
02-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	3,906.45	MM	N/A
03-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	16,182.72	MM	N/A
04-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	65,476.86	MM	N/A
05-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	8,129.56	MM	N/A
07-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	18.94	MM	N/A
09-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	139,503.40	MM	N/A
10-110-322	ILLINOIS FUNDS	MONEY MARKET		0.97%	237,194.38	MM	N/A
06-110-323	IMET	MONEY MARKET		0.56%	6,935.04	MM	N/A
08-110-323	IMET	MONEY MARKET		0.56%	51,383.11	MM	N/A
10-110-325	IMET	MONEY MARKET		0.60%	234,639.90	MM	N/A
07-110-335	MBFINANCIAL BANK	MONEY MARKET		0.50%	503,327.80	MM	N/A
01-120-900	IMET MARKET VALUE CONTRA	MARKET VALUE			177,628.24	MV	N/A
07-120-900	IMET MARKET VALUE CONTRA	MARKET VALUE			-607,137.28	MV	N/A
01-110-911	VILLAGE OF WILLOWBROOK	PETTY CASH			950.00	PC	N/A
01-110-257	COMMUNITY BANK OF WB	SAVINGS			115,542.03	SV	N/A
07-120-357	MBFINANCIAL BANK	FHLB		3.87%	119,845.00	AC	02/12/2010
07-120-368	MBFINANCIAL BANK	FHLB		5.25%	75,479.25	AC	05/09/2010
07-120-346	MBFINANCIAL BANK	FHLB		3.37%	100,245.00	AC	05/14/2010
07-120-344	MBFINANCIAL BANK	FHLB		4.25%	75,280.75	AC	11/15/2010
07-120-334	MBFINANCIAL BANK	FHLB		4.37%	200,000.00	AC	12/20/2010
07-120-347	MBFINANCIAL BANK	WARREN TWP		4.00%	102,078.00	MB	01/01/2011
07-120-388	MBFINANCIAL BANK	FHLB		4.87%	57,125.20	AC	03/11/2011
07-120-326	MBFINANCIAL BANK	FHLMC		6.00%	200,116.00	AC	06/15/2011
07-120-355	MBFINANCIAL BANK	FFCB		4.25%	63,040.67	AC	07/11/2011
07-120-294	MBFINANCIAL BANK	FHLB		4.88%	61,874.40	AC	11/15/2011
07-120-330	MBFINANCIAL BANK	FNMA		5.37%	68,598.60	AC	11/15/2011
07-120-342	MBFINANCIAL BANK	FHLB		4.88%	139,359.15	AC	11/15/2011
07-120-292	MBFINANCIAL BANK	CD		4.20%	100,000.00	CD	12/12/2011
07-120-291	MBFINANCIAL BANK	BEDFORD PARK		5.00%	50,721.50	MB	12/15/2011
07-120-406	MBFINANCIAL BANK	SOTHERN ILL UNI		2.90%	25,102.50	AC	04/01/2012
07-120-411	MBFINANCIAL BANK	US TREAS INFL I		2.00%	130,325.05	AC	04/15/2012
07-120-418	MBFINANCIAL BANK	KANE COUNTY BLI		2.00%	49,999.50	AC	12/15/2012
07-120-396	MBFINANCIAL BANK	FNMA		4.38%	99,816.00	AC	07/17/2013
07-120-375	MBFINANCIAL BANK	MATOON		4.50%	-9,281.54	MB	12/15/2013
07-120-381	MBFINANCIAL BANK	COLLINSVILLE		5.20%	20,260.20	MB	12/15/2013
07-120-393	MBFINANCIAL BANK	FHLMC		4.50%	51,782.00	AC	04/02/2014
07-120-416	MBFINANCIAL BANK	CRYSTAL LAKE BI		4.65%	25,000.00	AC	05/15/2014
07-120-354	MBFINANCIAL BANK	US T-NOTE		4.75%	117,692.12	TN	05/15/2014
07-120-407	MBFINANCIAL BANK	FHLB		3.40%	152,676.00	AC	06/17/2014
07-120-378	MBFINANCIAL BANK	FHLB		5.80%	75,213.75	AC	08/13/2014



## VILLAGE OF WILLOWBROOK

RUN: 03/12/10 10:00AM

INVESTMENTS BY MATURITY DATE AND TYPE AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER	ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	MATURE TYPE	DATE
07-120-380		MBFINANCIAL BANK	FHLB		5.25%	51,035.00	AC	09/12/2014
07-120-395		MBFINAICAL BANK	KANE COUNTY FO		4.50%	100,000.00	AC	12/15/2014
07-120-356		MBFINANCIAL BANK	WHEATON III		5.20%	29,935.80	MB	12/30/2014
07-120-392		MBFINANCIAL BANK	FHLB		4.13%	100,932.00	AC	03/13/2015
07-120-394		MBFINANCIAL BANK	FFCB		4.15%	49,700.00	AC	03/25/2015
07-120-419		MBFINANCIAL BANK	MORTON GROVE		3.25%	50,064.00	AC	06/01/2015
07-120-374		MBFINANCIAL BANK	FHLB		5.50%	150,495.50	AC	06/12/2015
07-120-338		MBFINANCIAL BANK	MOLINE		5.30%	100,000.00	MB	11/01/2015
07-120-413		MBFINANCIAL BANK	ROUND LAKE BEA		4.50%	75,618.00	AC	01/01/2016
07-120-414		MBFINANCIAL BANK	ALSIP II BLD AM		4.25%	50,000.00	AC	01/01/2016
07-120-363		MBFINANCIAL BANK	FFCB		4.88%	146,980.50	AC	01/11/2016
07-120-410		MBFINANCIAL BANK	US TREAS INFL I		2.00%	131,464.13	AC	01/15/2016
07-120-402		MBFINANCIAL BANK	FFCB		3.75%	50,280.00	AC	01/29/2016
07-120-298		MBFINANCIAL BANK	FNCT		7.00%	10,606.96	AC	02/01/2016
07-120-401		MBFINANCIAL BANK	FHLB		4.10%	49,734.38	AC	02/19/2016
07-120-373		MBFINANCIAL BANK	US T-NOTE		5.13%	149,332.03	TN	05/15/2016
07-120-409		MBFINANCIAL BANK	FFCB		4.00%	100,242.00	AC	08/03/2016
07-120-367		MBFINANCIAL BANK	FHLB		5.37%	152,704.50	AC	09/09/2016
07-120-415		MBFINANCIAL BANK	AURORA IL		4.00%	25,077.75	AC	12/30/2016
07-120-404		MBFINANCIAL BANK	FFCB		4.63%	105,720.00	AC	03/21/2017
07-120-377		MBFINANCIAL BANK	FHLB		5.56%	74,351.25	AC	06/06/2017
07-120-376		MBFINANCIAL BANK	FFCB		5.95%	74,953.13	AC	08/10/2017
07-120-387		MBFINANCIAL BANK	US T-NOTE		4.25%	100,156.15	TN	11/15/2017
07-120-365		MBFINANCIAL BANK	FHLB		5.00%	25,000.00	AC	11/21/2017
07-120-389		MBFINANCIAL BANK	FFCB		4.70%	202,900.00	AC	01/17/2018
07-120-405		MBFINANCIAL BANK	FFCB		4.67%	52,400.00	AC	02/27/2018
07-120-391		MBFINANCIAL BANK	FHLB		4.50%	49,850.00	AC	02/28/2018
07-120-383		MBFINANCIAL BANK	FFCB		4.95%	24,969.25	AC	09/10/2018
07-120-379		MBFINANCIAL BANK	FFCB		5.34%	51,339.50	AC	10/22/2018
07-120-420		MBFINANCIAL BANK	COOK COUNTY 00		4.39%	50,050.00	AC	12/01/2018
07-120-417		MBFINANCIAL BANK	PALATINE II		4.30%	50,000.00	AC	12/01/2018
07-120-382		MBFINANCIAL BANK	COOK COUNTY		5.25%	24,750.00	MB	12/15/2018
07-120-345		MBFINANCIAL BANK	GNMA		5.00%	29,212.48	AC	12/18/2018
07-120-370		MBFINANCIAL BANK	ROUND LAKE		5.70%	99,821.00	MB	01/01/2019
07-120-412		MBFINANCIAL BANK	US TREAS INFL I		2.13%	61,606.41	AC	01/15/2019
07-120-408		MBFINANCIAL BANK	FHLB		4.30%	75,942.60	AC	03/06/2019
07-120-403		MBFINANCIAL BANK	FHLB		4.65%	50,062.50	AC	03/14/2019
07-120-369		MBFINANCIAL BANK	FHLB		5.38%	101,790.00	AC	05/15/2019
07-120-296		MBFINANCIAL BANK	GNMA POOL		4.50%	52,096.44	AC	06/15/2019
07-120-372		MBFINANCIAL BANK	SPORTS AUTHRTY		5.45%	25,153.50	MB	06/15/2019
07-120-364		MBFINANCIAL BANK	FFCB		4.95%	72,869.25	AC	12/16/2019
07-120-400		MBFINANCIAL BANK	CHICAGO IL		6.33%	76,738.50	AC	12/01/2021
07-120-366		MBFINANCIAL BANK	FHLB		5.00%	198,870.00	AC	12/10/2021
07-120-386		MBFINANCIAL BANK	FHLB		5.00%	49,825.50	AC	12/10/2021
07-120-384		MBFINANCIAL BANK	FHLB		5.25%	256,522.75	AC	08/15/2022
07-120-371		MBFINANCIAL BANK	ROCKFORD		5.30%	99,674.00	MB	12/15/2022
07-120-309		MBFINANCIAL BANK	GNMA		8.65%	408.95	AC	07/20/2024
07-120-299		MBFINANCIAL BANK	GNMA		6.00%	14,628.74	AC	08/20/2028
07-120-359		MBFINANCIAL BANK	HOFFMAN ESTS		5.40%	13,985.55	MB	12/01/2033
TOTAL INVESTED						\$14,661,544.91		

VILLAGE OF WILLOWBROOK

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INVESTMENTS BY MATURITY DATE AND TYPE AS OF FEBRUARY 28, 2010

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ACCOUNT NUMBER	ID. NO.	FINANCIAL INSTITUTION	CERTIFICATE NUMBER	TERM (DAYS)	ANNUAL YIELD	PRINCIPAL	TYPE	MATURE DATE
GRAND TOTAL INVESTED						\$14,661,544.91		

## VILLAGE OF WILLOWBROOK

PRCT. OF YR: 83.33

RUN: 03/12/10 10:09AM

## REVENUE REPORT FOR FEBRUARY, 2010

PAGE: 1

ACCT. NO.	DESCRIPTION	RECEIVED THIS MONTH	RECEIVED THIS YEAR	BUDGET AMOUNT	PERCENT COLLECTED	BUDGET REMAINING
<u>GENERAL CORPORATE FUND</u>						
<u>Operating Revenue</u>						
01-1100	Property Taxes	0.00	154,882.07	149,200.00	103.81	-5,682.07
01-1110	Other Taxes	410,240.33	4,508,258.23	5,736,674.00	78.59	1,228,415.77
01-1120	Licenses	70.00	102,422.25	108,850.00	94.09	6,427.75
01-1130	Permits	3,796.30	133,698.97	157,000.00	85.16	23,301.03
01-1140	Fines	28,530.41	318,411.28	787,160.00	40.45	468,748.72
01-1150	Transfers-Other Funds	35,606.83	356,068.30	427,282.00	83.33	71,213.70
01-1160	Charges & Fees	11,281.00	42,871.60	45,900.00	93.40	3,028.40
01-1170	Park & Recreation Revenue	3,751.00	27,853.46	32,055.00	86.89	4,201.54
01-1180	Other Revenue	67,244.74	315,532.00	419,806.00	75.16	104,274.00
**TOTAL	Operating Revenue	560,520.61	5,959,998.16	7,863,927.00	75.79	1,903,928.84
<u>Non-Operating Revenue</u>						
01-3000	Non-Operating Revenue	4,080.50	33,026.60	27,750.00	119.01	-5,276.60
**TOTAL	Non-Operating Revenue	4,080.50	33,026.60	27,750.00	119.01	-5,276.60
***TOTAL	GENERAL CORPORATE FUND	564,601.11	5,993,024.76	7,891,677.00	75.94	1,898,652.24

## VILLAGE OF WILLOWBROOK

PRCT. OF YR: 83.33

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## REVENUE REPORT FOR FEBRUARY, 2010

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ACCT. NO.	DESCRIPTION	RECEIVED THIS MONTH	RECEIVED THIS YEAR	BUDGET AMOUNT	PERCENT COLLECTED	BUDGET REMAINING
<u>WATER FUND</u>						
<u>Operating Revenue</u>						
02-1160	Charges & Fees	117,133.11	1,328,469.22	1,810,240.00	73.39	481,770.78
**TOTAL	Operating Revenue	117,133.11	1,328,469.22	1,810,240.00	73.39	481,770.78
<u>Non-Operating Revenue</u>						
02-3100	Other Income	328.92	6,333.45	8,700.00	72.80	2,366.55
02-3200	Charges & Fees	0.00	2,800.00	6,300.00	44.44	3,500.00
**TOTAL	Non-Operating Revenue	328.92	9,133.45	15,000.00	60.89	5,866.55
***TOTAL	WATER FUND	117,462.03	1,337,602.67	1,825,240.00	73.28	487,637.33
<u>HOTEL/MOTEL TAX FUND</u>						
<u>Operating Revenue</u>						
03-1110	Other Taxes	3,269.33	54,073.33	80,000.00	67.59	25,926.67
03-1160	Charges & Fees	0.00	0.00	0.00	0.00	0.00
03-1180	Other Revenue	0.00	0.00	0.00	0.00	0.00
**TOTAL	Operating Revenue	3,269.33	54,073.33	80,000.00	67.59	25,926.67
<u>Non-Operating Revenue</u>						
03-3100	Other Income	0.74	4.73	300.00	1.58	295.27
**TOTAL	Non-Operating Revenue	0.74	4.73	300.00	1.58	295.27
<u>Transfers</u>						
03-4000	Transfers	0.00	0.00	0.00	0.00	0.00
**TOTAL	Transfers	0.00	0.00	0.00	0.00	0.00
***TOTAL	HOTEL/MOTEL TAX FUND	3,270.07	54,078.06	80,300.00	67.35	26,221.94
<u>MOTOR FUEL TAX FUND</u>						
<u>Operating Revenue</u>						
04-1110	Other Taxes	21,439.95	189,481.40	240,316.00	78.85	50,834.60
**TOTAL	Operating Revenue	21,439.95	189,481.40	240,316.00	78.85	50,834.60
<u>Non-Operating Revenue</u>						
04-3100	Other Income	3.72	33.91	500.00	6.78	466.09
**TOTAL	Non-Operating Revenue	3.72	33.91	500.00	6.78	466.09
***TOTAL	MOTOR FUEL TAX FUND	21,443.67	189,515.31	240,816.00	78.70	51,300.69

## VILLAGE OF WILLOWBROOK

PRCT. OF YR: 83.33

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## REVENUE REPORT FOR FEBRUARY, 2010

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ACCT. NO.	DESCRIPTION	RECEIVED THIS MONTH	RECEIVED THIS YEAR	BUDGET AMOUNT	PERCENT COLLECTED	BUDGET REMAINING
<u>T I F SPECIAL REVENUE FUND</u>						
<u>Operating Revenue</u>						
05-1000	Operating Revenue	0.00	365,360.87	0.00	0.00	-365,360.87
**TOTAL	Operating Revenue	0.00	365,360.87	0.00	0.00	-365,360.87
<u>Non-Operating Revenue</u>						
05-3100	Other Income	0.66	69.04	0.00	0.00	-69.04
**TOTAL	Non-Operating Revenue	0.66	69.04	0.00	0.00	-69.04
***TOTAL	T I F SPECIAL REVENUE FUND	0.66	365,429.91	0.00	0.00	-365,429.91
<u>SSA ONE BOND FUND</u>						
<u>Operating Revenue</u>						
06-1000	Operating Revenue	0.00	326,154.42	322,925.00	101.00	-3,229.42
**TOTAL	Operating Revenue	0.00	326,154.42	322,925.00	101.00	-3,229.42
<u>Non-Operating Revenue</u>						
06-3000	Non-Operating Revenue	3.58	456.00	1,500.00	30.40	1,044.00
**TOTAL	Non-Operating Revenue	3.58	456.00	1,500.00	30.40	1,044.00
***TOTAL	SSA ONE BOND FUND	3.58	326,610.42	324,425.00	100.67	-2,185.42
<u>POLICE PENSION FUND</u>						
<u>Operating Revenue</u>						
07-1150	Transfers-Other Funds	32,350.08	355,850.88	420,551.00	84.62	64,700.12
07-1180	Other Revenue	16,618.10	185,000.37	247,000.00	74.90	61,999.63
**TOTAL	Operating Revenue	48,968.18	540,851.25	667,551.00	81.02	126,699.75
<u>Non-Operating Revenue</u>						
07-3100	Other Income	16,519.28	311,863.57	380,000.00	82.07	68,136.43
**TOTAL	Non-Operating Revenue	16,519.28	311,863.57	380,000.00	82.07	68,136.43
***TOTAL	POLICE PENSION FUND	65,487.46	852,714.82	1,047,551.00	81.40	194,836.18
<u>SSA ONE PROJECT FUND</u>						
<u>Operating Revenue</u>						
08-1000	Operating Revenue	0.00	0.00	0.00	0.00	0.00
**TOTAL	Operating Revenue	0.00	0.00	0.00	0.00	0.00

## VILLAGE OF WILLOWBROOK

PRCT. OF YR: 83.33

RUN: 03/12/10 10:09AM

## REVENUE REPORT FOR FEBRUARY, 2010

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ACCT. NO.	DESCRIPTION	RECEIVED THIS MONTH	RECEIVED THIS YEAR	BUDGET AMOUNT	PERCENT COLLECTED	BUDGET REMAINING
<u>Non-Operating Revenue</u>						
08-3000	Non-Operating Revenue	25.67	227.47	840.00	27.08	612.53
**TOTAL	Non-Operating Revenue	25.67	227.47	840.00	27.08	612.53
***TOTAL	SSA ONE PROJECT FUND	25.67	227.47	840.00	27.08	612.53
<u>WATER CAPITAL IMPROVEMENTS FUND</u>						
<u>Operating Revenue</u>						
09-1000	Operating Revenue	0.00	0.00	0.00	0.00	0.00
**TOTAL	Operating Revenue	0.00	0.00	0.00	0.00	0.00
<u>Non-Operating Revenue</u>						
09-3000	Non-Operating Revenue	11.49	255.69	1,560.00	16.39	1,304.31
**TOTAL	Non-Operating Revenue	11.49	255.69	1,560.00	16.39	1,304.31
***TOTAL	WATER CAPITAL IMPROVEMENTS FUND	11.49	255.69	1,560.00	16.39	1,304.31
<u>CAPITAL PROJECT FUND</u>						
<u>Operating Revenue</u>						
10-1000	Operating Revenue	0.00	197,585.55	0.00	0.00	-197,585.55
10-1180	Other Revenue	0.00	0.00	0.00	0.00	0.00
**TOTAL	Operating Revenue	0.00	197,585.55	0.00	0.00	-197,585.55
<u>Non-Operating Revenue</u>						
10-3000	Non-Operating Revenue	137.26	2,728.46	1,000.00	272.85	-1,728.46
**TOTAL	Non-Operating Revenue	137.26	2,728.46	1,000.00	272.85	-1,728.46
***TOTAL	CAPITAL PROJECT FUND	137.26	200,314.01	1,000.00	20,031.40	-199,314.01
<u>2008 BOND FUND</u>						
<u>Operating Revenue</u>						
11-1180	Other Revenue	0.00	0.00	0.00	0.00	0.00
**TOTAL	Operating Revenue	0.00	0.00	0.00	0.00	0.00
<u>Non-Operating Revenue</u>						
11-3000	Non-Operating Revenue	0.00	197,450.19	200,668.00	98.40	3,217.81
**TOTAL	Non-Operating Revenue	0.00	197,450.19	200,668.00	98.40	3,217.81
***TOTAL	2008 BOND FUND	0.00	197,450.19	200,668.00	98.40	3,217.81

PRCT. OF YR: 83.33  
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VILLAGE OF WILLOWBROOK  
REVENUE REPORT FOR FEBRUARY, 2010

RECAP BY FUND

PAGE: 5

ACCT. NO.	DESCRIPTION	RECEIVED THIS MONTH	RECEIVED THIS YEAR	BUDGET AMOUNT	PERCENT COLLECTED	BUDGET REMAINING
<u>FUND SUMMARY</u>						
1	GENERAL CORPORATE	564,601.11	5,993,024.76	7,891,677.00	75.94	1,898,652.24
2	WATER	117,462.03	1,337,602.67	1,825,240.00	73.28	487,637.33
3	HOTEL/MOTEL TAX	3,270.07	54,078.06	80,300.00	67.35	26,221.94
4	MOTOR FUEL TAX	21,443.67	189,515.31	240,816.00	78.70	51,300.69
5	T I F SPECIAL REVENUE	0.66	365,429.91	0.00	0.00	-365,429.91
6	SSA ONE BOND & INTEREST	3.58	326,610.42	324,425.00	100.67	-2,185.42
7	POLICE PENSION	65,487.46	852,714.82	1,047,551.00	81.40	194,836.18
8	SSA ONE PROJECT	25.67	227.47	840.00	27.08	612.53
9	WATER CAPITAL IMPROVEMENTS	11.49	255.69	1,560.00	16.39	1,304.31
10	CAPITAL PROJECT	137.26	200,314.01	1,000.00	20,031.40	-199,314.01
11	2008 BOND	0.00	197,450.19	200,668.00	98.40	3,217.81
	TOTALS ALL FUNDS	772,443.00	9,517,223.31	11,614,077.00	81.95	2,096,853.69

VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
GENERAL CORPORATE FUND

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
<u>VILLAGE BOARD &amp; CLERK</u>								
01-05-410-3	GENERAL MANAGEMENT	1,992.30	26,585.51	63.07	42,154.00	15,568.49	31.53	84,308.00
01-05-420-3	COMMUNITY RELATIONS	733.91	14,796.51	102.04	14,500.00	-296.51	51.02	29,000.00
01-05-425-6	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-05-430-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>**TOTAL</b>	<b>VILLAGE BOARD &amp; CLERK</b>	<b>2,726.21</b>	<b>41,382.02</b>	<b>73.04</b>	<b>56,654.00</b>	<b>15,271.98</b>	<b>36.52</b>	<b>113,308.00</b>
<u>BOARD OF POLICE COMMISSIONERS</u>								
01-07-435-3	ADMINISTRATION	0.00	1,150.50	9.02	12,750.00	11,599.50	4.51	25,500.00
01-07-440-5	OTHER	0.00	0.00	0.00	4,500.00	4,500.00	0.00	9,000.00
01-07-445-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>**TOTAL</b>	<b>BOARD OF POLICE COMMISSIONERS</b>	<b>0.00</b>	<b>1,150.50</b>	<b>6.67</b>	<b>17,250.00</b>	<b>16,099.50</b>	<b>3.33</b>	<b>34,500.00</b>
<u>ADMINISTRATION</u>								
01-10-455-5	GENERAL MANAGEMENT	15,898.83	481,813.06	81.35	592,284.00	110,470.94	40.67	1,184,568.00
01-10-460-3	DATA PROCESSING	109.90	20,815.83	82.28	25,300.00	4,484.17	41.14	50,600.00
01-10-461-1	LEGISLATIVE SUPPORT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-465-2	ADMINISTRATION-GENERAL ENGINEERING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-10-466-3	BUILDINGS	5,874.48	41,069.02	72.75	56,455.00	15,385.98	36.37	112,910.00
01-10-470-2	LEGAL SERVICES	25,531.60	117,284.69	93.27	125,750.00	8,465.31	46.63	251,500.00
01-10-471-2	FINANCIAL AUDIT	0.00	49,612.79	2,835.02	1,750.00	-47,862.79	1,417.51	3,500.00
01-10-475-3	COMMUNITY RELATIONS	135.90	9,516.14	38.57	24,670.00	15,153.86	19.29	49,340.00
01-10-480-2	RISK MANAGEMENT	89.00	197,079.51	96.18	204,900.00	7,820.49	48.09	409,800.00
01-10-485-6	CAPITAL IMPROVEMENTS	0.00	12,302.67	73.69	16,695.00	4,392.33	36.85	33,390.00
01-10-490-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>**TOTAL</b>	<b>ADMINISTRATION</b>	<b>47,639.71</b>	<b>929,493.71</b>	<b>88.71</b>	<b>1,047,804.00</b>	<b>118,310.29</b>	<b>44.35</b>	<b>2,095,608.00</b>
<u>PLANNING &amp; ECONOMIC DEVELOPMENT</u>								
01-15-510-4	GENERAL MANAGEMENT	9,434.71	105,072.30	80.14	131,109.00	26,036.70	40.07	262,218.00
01-15-515-4	DATA PROCESSING	0.00	0.00	0.00	2,500.00	2,500.00	0.00	5,000.00
01-15-520-2	ENGINEERING	2,570.00	7,907.74	27.80	28,450.00	20,542.26	13.90	56,900.00
01-15-535-2	RISK MANAGEMENT	0.00	0.00	0.00	2,500.00	2,500.00	0.00	5,000.00
01-15-540-6	CAPITAL IMPROVEMENTS	0.00	591.12	99.85	592.00	0.88	49.93	1,184.00
01-15-544-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>**TOTAL</b>	<b>PLANNING &amp; ECONOMIC DEVELOPMENT</b>	<b>12,004.71</b>	<b>113,571.16</b>	<b>68.77</b>	<b>165,151.00</b>	<b>51,579.84</b>	<b>34.38</b>	<b>330,302.00</b>
<u>PARKS &amp; RECREATION DEPT</u>								
01-20-550-3	ADMINISTRATION	4,501.04	74,630.83	78.12	95,536.00	20,905.17	39.06	191,072.00
01-20-555-3	PARKS & RECREATION-ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-20-560-2	ADMINISTRATION	0.00	0.00	0.00	2,500.00	2,500.00	0.00	5,000.00
01-20-565-3	LANDSCAPING	0.00	67,611.18	77.68	87,035.00	19,423.82	38.84	174,070.00
01-20-570-4	MAINTENANCE	0.00	27,907.86	75.25	37,085.00	9,177.14	37.63	74,170.00
01-20-575-5	SUMMER PROGRAM	0.00	8,517.36	56.15	15,170.00	6,652.64	28.07	30,340.00
01-20-580-5	FALL PROGRAM	70.00	4,720.95	64.45	7,325.00	2,604.05	32.22	14,650.00
01-20-585-5	WINTER PROGRAM	1,623.25	5,609.10	33.83	16,580.00	10,970.90	16.92	33,160.00
01-20-590-5	SPECIAL RECREATION SERVICES	0.00	31,780.86	72.36	43,920.00	12,139.14	36.18	87,840.00
01-20-595-6	CAPITAL IMPROVEMENTS	0.00	73,625.06	92.07	79,965.00	6,339.94	46.04	159,930.00
01-20-599-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>**TOTAL</b>	<b>PARKS &amp; RECREATION DEPT</b>	<b>6,194.29</b>	<b>294,403.20</b>	<b>76.45</b>	<b>385,116.00</b>	<b>90,712.80</b>	<b>38.22</b>	<b>770,232.00</b>
<u>FINANCE DEPARTMENT</u>								
01-25-610-4	GENERAL MANAGEMENT	20,347.66	220,869.74	81.71	270,322.00	49,452.26	40.85	540,644.00



10:10AM

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INCLUDES PENDING

PRCT. OF YR: 83.33

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VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
GENERAL CORPORATE FUND

PAGE: 3

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
01-45-848-2	PLANNING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-45-849-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**TOTAL	PLAN COMMISSION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
***TOTAL	GENERAL CORPORATE FUND	487,858.93	5,990,103.93	76.01	7,880,828.00	1,890,724.07	38.00	15,761,657.00

INCLUDES PENDING

PRCT. OF YR: 83.33

RUN: 03/12/10

10:10AM

VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
WATER FUND

PAGE:

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ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
	<u>WATER DEPARTMENT</u>							
02-50-401-4	ADMINISTRATION	23,279.97	229,126.26	83.40	274,716.00	45,589.74	41.70	549,432.00
02-50-405-2	ENGINEERING	0.00	1,594.46	30.96	5,150.00	3,555.54	15.48	10,300.00
02-50-410-5	INTERFUND TRANSFERS	35,606.83	420,282.30	85.51	491,496.00	71,213.70	42.76	982,992.00
02-50-415-2	RISK MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-50-417-4	EDP	0.00	6,745.48	43.87	15,375.00	8,629.52	21.94	30,750.00
02-50-420-5	WATER PRODUCTION	51,390.41	506,573.63	71.01	713,408.00	206,834.37	35.50	1,426,816.00
02-50-425-4	WATER STORAGE	673.45	4,439.28	103.24	4,300.00	-139.28	51.62	8,600.00
02-50-430-4	TRANSPORTATION & DISTRIBUTION	5,199.50	29,160.78	34.82	83,755.00	54,594.22	17.41	167,510.00
02-50-435-4	METERS & BILLING	0.00	14,659.51	83.25	17,610.00	2,950.49	41.62	35,220.00
02-50-440-6	CAPITAL IMPROVEMENTS	0.00	1,288.27	3.41	37,790.00	36,501.73	1.70	75,580.00
02-50-449-7	CONTINGENCIES-DEBT SERVICE	0.00	167,548.75	100.00	167,549.00	0.25	50.00	335,098.00
**TOTAL	WATER DEPARTMENT	116,150.16	1,381,418.72	76.27	1,811,149.00	429,730.28	38.14	3,622,298.00
***TOTAL	WATER FUND	116,150.16	1,381,418.72	76.27	1,811,149.00	429,730.28	38.14	3,622,298.00

INCLUDES PENDING

PRCT. OF YR: 83.33

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VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010

## HOTEL/MOTEL TAX FUND

PAGE: 5

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
<u>HOTEL/MOTEL</u>								
03-53-401-4	ADMINISTRATION	1,000.00	9,020.79	56.03	16,100.00	7,079.21	28.01	32,200.00
03-53-435-3	PUBLIC RELATIONS & PROMOTION	1,910.15	17,503.61	27.70	63,200.00	45,696.39	13.85	126,400.00
03-53-436-3	SPECIAL EVENTS	0.00	1,451.98	24.20	6,000.00	4,548.02	12.10	12,000.00
03-53-449-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**TOTAL	HOTEL/MOTEL	2,910.15	27,976.38	32.80	85,300.00	57,323.62	16.40	170,600.00
***TOTAL	HOTEL/MOTEL TAX FUND	2,910.15	27,976.38	32.80	85,300.00	57,323.62	16.40	170,600.00

INCLUDES PENDING

PRCT. OF YR: 83.33

RUN: 03/12/10

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VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
MOTOR FUEL TAX FUND

PAGE:

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ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
	<u>MOTOR FUEL TAX</u>							
04-56-401-3	PAVEMENT MARKINGS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-56-405-3	ROAD SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-56-410-3	SNOW REMOVAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-56-415-2	STREET LIGHTING	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-56-420-2	TRAFFIC SIGNALS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-56-425-3	STREET MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
04-56-430-6	CAPITAL IMPROVEMENTS	161.23	100,869.45	88.10	114,500.00	13,630.55	44.05	229,000.00
04-56-439-7	CONTINGENCIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**TOTAL	MOTOR FUEL TAX	161.23	100,869.45	88.10	114,500.00	13,630.55	44.05	229,000.00
***TOTAL	MOTOR FUEL TAX FUND	161.23	100,869.45	88.10	114,500.00	13,630.55	44.05	229,000.00

INCLUDES PENDING

PRCT. OF YR: 83.33

RUN: 03/12/10

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VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
T I F SPECIAL REVENUE FUND

PAGE: 7

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
05-59-401-3	ADMINISTRATION - GENERAL	0.00	115,451.03	0.00	0.00	-115,451.03	0.00	0.00
05-59-410-5	PRINCIPAL EXPENSE	0.00	238,420.96	0.00	0.00	-238,420.96	0.00	0.00
05-59-425-2	ATTORNEY FEES	0.00	1,050.00	0.00	0.00	-1,050.00	0.00	0.00
***TOTAL	T I F SPECIAL REVENUE FUND	0.00	354,921.99	0.00	0.00	-354,921.99	0.00	0.00

INCLUDES PENDING

PRCT. OF YR: 83.33

RUN: 03/12/10

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VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
SSA ONE BOND FUND

PAGE: 8

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
	<u>SSA BOND</u>							
06-60-550-4	DEBT SERVICE	0.00	322,925.00	100.00	322,925.00	0.00	50.00	645,850.00
06-60-555-7	SSA BOND & INTEREST FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**TOTAL	SSA BOND	0.00	322,925.00	100.00	322,925.00	0.00	50.00	645,850.00
***TOTAL	SSA ONE BOND FUND	0.00	322,925.00	100.00	322,925.00	0.00	50.00	645,850.00

INCLUDES PENDING

PRCT. OF YR: 83.33

RUN: 03/12/10

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VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
POLICE PENSION FUND

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ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
07-62-401-5	POLICE PENSION FUND	16,693.23	158,390.61	92.06	172,059.00	13,668.39	46.03	344,118.00
***TOTAL	POLICE PENSION FUND	16,693.23	158,390.61	92.06	172,059.00	13,668.39	46.03	344,118.00



INCLUDES PENDING  
 PRCT. OF YR: 83.33  
 RUN: 03/12/10 10:10AM

VILLAGE OF WILLOWBROOK  
 EXPENDITURE REPORT FOR FEBRUARY, 2010  
 SSA ONE PROJECT FUND

PAGE: 10

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
<u>BUILDING AND ZONING DEPT</u>								
08-40-401-9	SSA FUND ONE PROJECT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**TOTAL	BUILDING AND ZONING DEPT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>SSA ONE PROJECT</u>								
08-63-401-9	SSA FUND ONE PROJECT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08-63-445-6	PUBLIC IMPROVEMENTS	0.00	0.00	0.00	51,200.00	51,200.00	0.00	102,400.00
08-63-555-7	SSA ONE PROJECT FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**TOTAL	SSA ONE PROJECT	0.00	0.00	0.00	51,200.00	51,200.00	0.00	102,400.00
***TOTAL	SSA ONE PROJECT FUND	0.00	0.00	0.00	51,200.00	51,200.00	0.00	102,400.00

INCLUDES PENDING

PRCT. OF YR: 83.33

RUN: 03/12/10

10:10AM

VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
WATER CAPITAL IMPROVEMENTS FUND

PAGE: 11

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
<u>WATER CAPITAL IMPROVEMENTS</u>								
09-65-405-2	WATER CAPITAL IMPROV FUND	0.00	7,599.29	0.00	0.00	-7,599.29	0.00	0.00
09-65-410-5	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
09-65-440-6	CAPITAL IMPROVEMENTS	0.00	108,312.65	77.37	140,000.00	31,687.35	38.68	280,000.00
**TOTAL	WATER CAPITAL IMPROVEMENTS	0.00	115,911.94	82.79	140,000.00	24,088.06	41.40	280,000.00
***TOTAL	WATER CAPITAL IMPROVEMENTS FUND	0.00	115,911.94	82.79	140,000.00	24,088.06	41.40	280,000.00

INCLUDES PENDING

PRCT. OF YR: 83.33

RUN: 03/12/10

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VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
CAPITAL PROJECT FUND

PAGE: 12

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
<u>CAPITAL PROJECTS</u>								
10-68-430-5	CAPITAL PROJECTS FUND	0.00	133,236.19	97.64	136,454.00	3,217.81	48.82	272,908.00
10-68-540-4	PUBLIC WORKS FACILITY ARCHITECT FEES	8,722.60	753,883.16	75.42	999,547.00	245,663.84	37.71	1,999,094.00
10-68-545-4	75TH ST EXTENSION PROJECT	0.00	15,311.92	0.00	0.00	-15,311.92	0.00	0.00
10-68-550-4	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
**TOTAL	CAPITAL PROJECTS	8,722.60	902,431.27	79.44	1,136,001.00	233,569.73	39.72	2,272,002.00
***TOTAL	CAPITAL PROJECT FUND	8,722.60	902,431.27	79.44	1,136,001.00	233,569.73	39.72	2,272,002.00

VILLAGE OF WILLOWBROOK  
EXPENDITURE REPORT FOR FEBRUARY, 2010  
2008 BOND FUND

ACCT. NO.	DESCRIPTION	EXPENDED THIS MONTH	EXPENDED THIS YEAR	PRCT. BUDGET	WORKING BUDGET	BUDGET REMAINING	PRCT. APPROP.	APPROP.
**TOTAL	2008 BOND FUND	0.00	200,668.00	100.00	200,668.00	0.00	50.00	401,336.00
***TOTAL	2008 BOND FUND	0.00	200,668.00	100.00	200,668.00	0.00	50.00	401,336.00
<u>FUND SUMMARY</u>								
1	GENERAL CORPORATE	487,858.93	5,990,103.93	76.01	7,880,828.00	1,890,724.07	38.00	15,761,657.00
2	WATER	116,150.16	1,381,418.72	76.27	1,811,149.00	429,730.28	38.14	3,622,298.00
3	HOTEL/MOTEL TAX	2,910.15	27,976.38	32.80	85,300.00	57,323.62	16.40	170,600.00
4	MOTOR FUEL TAX	161.23	100,869.45	88.10	114,500.00	13,630.55	44.05	229,000.00
5	T I F SPECIAL REVENUE	0.00	354,921.99	0.00	0.00	-354,921.99	0.00	0.00
6	SSA ONE BOND & INTEREST	0.00	322,925.00	100.00	322,925.00	0.00	50.00	645,850.00
7	POLICE PENSION	16,693.23	158,390.61	92.06	172,059.00	13,668.39	46.03	344,118.00
8	SSA ONE PROJECT	0.00	0.00	0.00	51,200.00	51,200.00	0.00	102,400.00
9	WATER CAPITAL IMPROVEMENTS	0.00	115,911.94	82.79	140,000.00	24,088.06	41.40	280,000.00
10	CAPITAL PROJECT	8,722.60	902,431.27	79.44	1,136,001.00	233,569.73	39.72	2,272,002.00
11	2008 BOND	0.00	200,668.00	100.00	200,668.00	0.00	50.00	401,336.00
	TOTALS ALL FUNDS	632,496.30	9,555,617.29	80.20	11,914,630.00	2,359,012.71	40.10	23,829,261.00

**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
MUNICIPAL SALES AND USE TAXES**

MONTH DIST	SALE MADE	MONTH FISCAL YEAR				
		05-06	06-07	07-08	08-09	09-10
MAY	FEB	\$198,104	\$182,680	\$196,248	\$230,603	\$216,102
JUNE	MAR	\$202,486	\$211,605	\$212,513	\$254,996	\$252,558
JULY	APR	\$194,433	\$244,002	\$218,275	\$250,123	\$239,611
AUG	MAY	\$215,043	\$260,808	\$256,375	\$303,260	\$278,006
SEPT	JUNE	\$222,211	\$254,830	\$270,220	\$294,396	\$284,544
OCT	JULY	\$219,400	\$236,588	\$231,584	\$277,421	\$269,750
NOV	AUG	\$207,764	\$232,607	\$231,838	\$265,822	\$267,033
DEC	SEPT	\$221,199	\$238,039	\$229,820	\$263,557	\$253,713
JAN	OCT	\$198,456	\$215,032	\$233,691	\$238,194	\$236,393
FEB	NOV	\$211,512	\$234,989	\$258,730	\$290,210	\$253,516
MARCH	DEC	\$305,179	\$279,998	\$344,175	\$313,051	\$326,621
APRIL	JAN	\$172,041	\$207,236	\$224,731	\$216,559	
TOTAL		\$2,567,829	\$2,798,415	\$2,908,200	\$3,198,192	\$2,877,847
MONTHLY AVE		\$213,986	\$233,201	\$242,350	\$266,516	\$261,622

YEAR TO DATE LAST YEAR : \$2,981,633

YEAR TO DATE THIS YEAR : \$2,877,847

DIFFERENCE : (\$103,786)

PERCENTAGE OF DECREASE :

-3.48%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$3,018,750

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 95.33%

PROJECTION OF ANNUAL REVENUE : \$3,086,868

EST. DOLLAR DIFF ACTUAL TO BUDGET \$68,118

EST. PERCENT DIFF ACTUAL TO BUDGET 2.3%

03/12/2010

# VILLAGE OF WILLOWBROOK

## BOARD MEETING AGENDA ITEM - HISTORY/COMMENTARY

### ITEM TITLE:

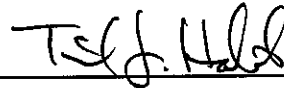
Motion to Approve - Request for Waiver of Permit Fees –  
West Shrine Club – April 30<sup>th</sup> thru May 2, 2010

AGENDA NO. 4F

AGENDA DATE: 03/22/10

STAFF REVIEW: Tim Halik,  
Director of Municipal Services

SIGNATURE: \_\_\_\_\_

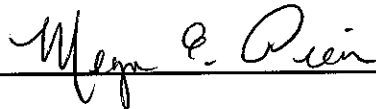


LEGAL REVIEW: N/A

SIGNATURE: \_\_\_\_\_

RECOMMENDED BY VILLAGE ADMIN.:

SIGNATURE: \_\_\_\_\_



REVIEWED & APPROVED BY COMMITTEE:

YES ☐

NO ☒

N/A ☐

### ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER PERTINENT HISTORY)

The West Suburban Shrine Club is requesting permission to hold a special event, a Vidalia Onion Sale, within the parking lot of Willowbrook Lanes on April 30<sup>th</sup> thru May 2, 2010. This event would require the issuance of a special promotion permit by the Village. The fee for such a permit is thirty-five dollars (\$35.00). Please note that the Shrine Club, which is a non-profit organization, requests that the required permit fee be waived.

The Village Code allows for the conduct of special promotional events within business districts. The request to conduct this particular event could be approved subject to the adherence by the applicant to a series of conditions to ensure compliance with all applicable Village Codes relative to public safety and cleanliness. The permit would be issued subject to such conditions.

With regard to the required permit fee, there currently exists no provision in the Village Code to allow the waiver of permit fees for non-profit organizations. The West Suburban Shrine Club has applied for temporary promotion permits in the past where they have also requested a waiver of the required permit fee.

### ITEM COMMENTARY (BACKGROUND, DISCUSSION, RECOMMENDATIONS, ETC.)

It has been the consensus of the Board that requests of this nature should be reviewed on a case by case basis. On prior such occasions, the Board of Trustees has voted unanimously to waive the permit fee for the West Suburban Shrine Club.

### ACTION PROPOSED:

Pass a motion to approve the Shrine Club's request to waive the \$35.00 permit fee.

Mr. Timothy Halik  
Willowbrook Village Hall  
7760 Quincy,  
Willowbrook, IL. 60521

3-10-2010

Dear Mr. Halik:

The West Suburban Shrine Club is applying for a permit to sell Onions at Willowbrook Lanes. The dates of the sale will be April 30<sup>th</sup>, May 1<sup>st</sup> and May 2<sup>nd</sup> 2010.

Again we are asking that you wave the fee for this event.

I would like to sincerely thank you for your cooperation without our annual Onion Sale.



David Wray 1<sup>st</sup> Vice President  
West Suburban Shrine Club  
1-708-609-0105

PS:

Please mail the paperwork to my home at:  
8633 Riverside Ave.,  
Brookfield, IL. 60513

**RECEIVED**

**MAR 10 2010**

**VILLAGE OF WILLOWBROOK  
MUNICIPAL SERVICES DEPT.**

Each site must  
have a form.

## PERMISSION FORM TO WHOM IT MAY CONCERN

The W. SEC of Medinah Temple has been given permission to  
(Name of unit or shrine club) use as an Onion Sale Site, property known as:

(Please Print)

Site Name: Willow Brook LAWS

Site Address: 735 Plainfield Rd

City, State & Zip Willow Brook IL 60527

This property can be used on:

Dates	From AM/PM	Until AM/PM
April 30, 2010	<u>9</u> <u>(AM/PM)</u>	<u>6</u> <u>AM/PM</u>
May 1, 2010	<u>9</u> <u>(AM/PM)</u>	<u>5</u> <u>AM/PM</u>
May 2, 2010	<u>9</u> <u>(AM/PM)</u>	<u>5</u> <u>AM/PM</u>

I hereby certify that I am the owner or manage of the above named property.

Signature of owner/manager [Signature]

Print name of owner/manager Les Clement / General Mgr

Date: 3/9/10

Work # 630, 325 1746

FAX # ( ) -

E-Mail

The Site Manager will be: DAVID WRAY

Home # ( ) -

Work # ( ) -

Cell # 708 609-0105

E-Mail

**Must return by March 6, 2010 to**

**MEDINAH TEMPLE ONIONS**

550 Shriners Dr.

Addison, IL. 60101

Fax to Bob Popovich 847/577-7235 or Medinah 630/889-1400



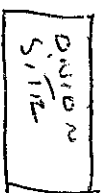
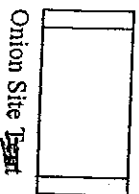


Shriner Sign

Plainfield Road



Shriner Sign



Shriner Sign



Parking Lot

Bowling - Center

# Village of Willowbrook

## Proclamation

**WHEREAS**, in 1982, Dr. Timothy T. McMahon and his family first moved to the Village and began their long history as residents of the Willowbrook community, and

**WHEREAS**, as an interested citizen, Dr. Timothy T. McMahon volunteered his services to the Willowbrook community and, on September 10, 1990, was appointed to the Parks and Recreation Commission. Subsequently, he was appointed Chairman of the Parks and Recreation Commission on March 8, 1999, where he provided enthusiastic and thoughtful leadership until January 2001, and

**WHEREAS**, during his tenure as a member of the Parks and Recreation Commission, Dr. Timothy T. McMahon was implemental in the completion of six park playground renovations, the completion of the third phase of the development of the Community Park, the construction of basketball courts at Creekside and Farmingdale parks, and the completion of ball field improvements at the Community Park which fostered the growth of both the Parks & Recreation Department's Co-recreational softball league and the Burr Ridge/Willowbrook Girls softball program, and

**WHEREAS**, on January 8, 2001, Dr. Timothy T. McMahon was appointed to the position of Village Trustee and continued to serve the Willowbrook community for nine more years. As a Village Trustee he served as a member of the Public Safety Committee, Public Works/Municipal Services Committee and the Finance/Administration Committee, and

**WHEREAS**, during his tenure as Village Trustee, the Willowbrook community saw the completion of the Willowbrook Town Center as well as the completion of the extension of 75<sup>th</sup> Street to Madison Street, the construction of a new Public Works facility, the construction of a permanent concession and restroom building at Community Park, and updates to both the Village Zoning Ordinance and Sign Code.

**NOW, THEREFORE, I, ROBERT A. NAPOLI**, President of the Village of Willowbrook, do hereby recognize Dr. Timothy T. McMahon on his retirement from public office after twenty years of dedicated service to the Village of Willowbrook and its citizens and businesses. I call upon the Board of Trustees, staff and citizens of the Village of Willowbrook to thank Dr. Timothy T. McMahon for his selfless service to the Willowbrook community and to extend our best wishes to him and his family on his new employment opportunity at the University of Waterloo in Ontario, Canada.

Proclaimed this 22nd day of March, 2010.

---

Village President

Attest:

---

Village Clerk

# The Village of **WILLOWBROOK**

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

February 26, 2010

Village President

**Robert A. Napoli**

Borse Industries, Inc.  
7409 Quincy St  
Willowbrook IL 60527

Village Clerk

**Leroy R. Hansen**

Re: Account No. 410040.000  
Delinquent Water Bill

Dear Sir or Madam:

Village Trustees

**Dennis Baker**

**Terrence Kelly**

Please be advised that your water bill is now delinquent in the amount of \$4059.94. This amount now includes a \$25.00 fee pursuant to Section 6-8-5 of the Village of Willowbrook Code. This \$25.00 is added to all accounts delinquent 45 or more days after the billing date. This amount also includes all other penalties pursuant to Section 6-8-5 of the Village Code. Your failure to satisfy the total amount of this delinquency on or before March 22, 2010, will result in the immediate termination of your water service.

**Timothy McMahon**

**Michael Mistele**

**Sandra O'Connor**

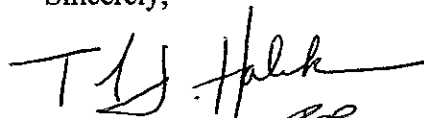
Should your water service be terminated, Section 6-8-8 of the Village Code provides that a \$70.00 non-refundable reinstatement fee be charged. Said \$70.00 reinstatement fee shall be paid in addition to all delinquent bills and all penalties thereon before water service will be reinstated.

**Paul Schoenbeck**

If you have any questions concerning your water bill, or if you wish to arrange a hearing before the President and Board of Trustees to contest the termination of your water service, please contact me at the Village of Willowbrook by writing to 7760 Quincy Street, Willowbrook, IL 60527 or call 920-2238 not later than five (5) days prior to the scheduled termination date.

If you do not satisfy the bill or contact me, your water service will be automatically terminated.

Sincerely,



Timothy J. Halik  
Director of Municipal Services

TJH:pkp

# The Village of **WILLOWBROOK**

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

Village President

**Robert A. Napoli**

Village Clerk

**Leroy R. Hansen**

Village Trustees

**Dennis Baker**

**Terrence Kelly**

**Timothy McMahon**

**Michael Mistele**

**Sandra O'Connor**

**Paul Schoenbeck**

February 26, 2010

Borse Industries, Inc.  
7409 Quincy  
Willowbrook IL 60527

Re: Account No. 410430.000  
Delinquent Water Bill

Dear Sir or Madam:

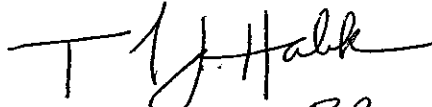
Please be advised that your water bill is now delinquent in the amount of \$378.30. This amount now includes a \$25.00 fee pursuant to Section 6-8-5 of the Village of Willowbrook Code. This \$25.00 is added to all accounts delinquent 45 or more days after the billing date. This amount also includes all other penalties pursuant to Section 6-8-5 of the Village Code. Your failure to satisfy the total amount of this delinquency on or before March 22, 2010, will result in the immediate termination of your water service.

Should your water service be terminated, Section 6-8-8 of the Village Code provides that a \$70.00 non-refundable reinstatement fee be charged. Said \$70.00 reinstatement fee shall be paid in addition to all delinquent bills and all penalties thereon before water service will be reinstated.

If you have any questions concerning your water bill, or if you wish to arrange a hearing before the President and Board of Trustees to contest the termination of your water service, please contact me at the Village of Willowbrook by writing to 7760 Quincy Street, Willowbrook, IL 60527 or call 920-2238 not later than five (5) days prior to the scheduled termination date.

If you do not satisfy the bill or contact me, your water service will be automatically terminated.

Sincerely,



Timothy J. Halik *Pop*  
Director of Municipal Services

TJH:pkp

# The Village of **WILLOWBROOK**

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

Village President

February 26, 2010

**Robert A. Napoli**

Ms. Deborah Hardin  
7522 Arlene Ave  
Willowbrook Il 60527

Village Clerk

Re: Account No. 111275.001  
Delinquent Water Bill

**Leroy R. Hansen**

Dear Ms. Hardin:

Village Trustees

Please be advised that your water bill is now delinquent in the amount of \$66.30. This amount now includes a \$25.00 fee pursuant to Section 6-8-5 of the Village of Willowbrook Code. This \$25.00 is added to all accounts delinquent 45 or more days after the billing date. This amount also includes all other penalties pursuant to Section 6-8-5 of the Village Code. Your failure to satisfy the total amount of this delinquency on or before March 22, 2010, will result in the immediate termination of your water service.

**Dennis Baker**

**Terrence Kelly**

Should your water service be terminated, Section 6-8-8 of the Village Code provides that a \$70.00 non-refundable reinstatement fee be charged. Said \$70.00 reinstatement fee shall be paid in addition to all delinquent bills and all penalties thereon before water service will be reinstated.

**Timothy McMahon**

**Michael Mistele**

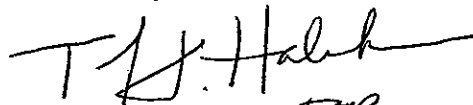
**Sandra O'Connor**

If you have any questions concerning your water bill, or if you wish to arrange a hearing before the President and Board of Trustees to contest the termination of your water service, please contact me at the Village of Willowbrook by writing to 7760 Quincy Street, Willowbrook, Il 60527 or call 920-2238 not later than five (5) days prior to the scheduled termination date.

**Paul Schoenbeck**

If you do not satisfy the bill or contact me, your water service will be automatically terminated.

Sincerely,



Timothy J. Halik  
Director of Municipal Services

TJH:pkp

# The Village of **WILLOWBROOK**

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

February 26, 2010

Village President

**Robert A. Napoli**

Ms. Lisa Kimbrough  
318 Sheridan Dr # 2E  
Willowbrook Il 60527

Village Clerk

**Leroy R. Hansen**

Re: Account No. 110745.006  
Delinquent Water Bill

Dear Ms. Kimbrough:

Village Trustees

**Dennis Baker**

**Terrence Kelly**

Please be advised that your water bill is now delinquent in the amount of \$189.53. This amount now includes a \$25.00 fee pursuant to Section 6-8-5 of the Village of Willowbrook Code. This \$25.00 is added to all accounts delinquent 45 or more days after the billing date. This amount also includes all other penalties pursuant to Section 6-8-5 of the Village Code. Your failure to satisfy the total amount of this delinquency on or before March 22, 2010, will result in the immediate termination of your water service.

**Timothy McMahon**

**Michael Misteale**

**Sandra O'Connor**

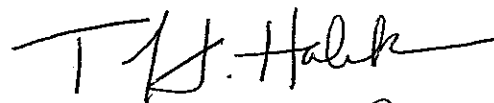
Should your water service be terminated, Section 6-8-8 of the Village Code provides that a \$70.00 non-refundable reinstatement fee be charged. Said \$70.00 reinstatement fee shall be paid in addition to all delinquent bills and all penalties thereon before water service will be reinstated.

**Paul Schoenbeck**

If you have any questions concerning your water bill, or if you wish to arrange a hearing before the President and Board of Trustees to contest the termination of your water service, please contact me at the Village of Willowbrook by writing to 7760 Quincy Street, Willowbrook, Il 60527 or call 920-2238 not later than five (5) days prior to the scheduled termination date.

If you do not satisfy the bill or contact me, your water service will be automatically terminated.

Sincerely,



Timothy J. Halik  
Director of Municipal Services

TJH:pkp

# The Village of **WILLOWBROOK**

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

Village President

**Robert A. Napoli**

Village Clerk

**Leroy R. Hansen**

Village Trustees

**Dennis Baker**

**Terrence Kelly**

**Timothy McMahon**

**Michael Mistele**

**Sandra O'Connor**

**Paul Schoenbeck**

February 26, 2010

Ms. Michele Lee  
7730 Eleanor Pl  
Willowbrook IL 60527

Re: Account No. 111185.004  
Delinquent Water Bill

Dear Ms. Lee:

Please be advised that your water bill is now delinquent in the amount of \$69.14. This amount now includes a \$25.00 fee pursuant to Section 6-8-5 of the Village of Willowbrook Code. This \$25.00 is added to all accounts delinquent 45 or more days after the billing date. This amount also includes all other penalties pursuant to Section 6-8-5 of the Village Code. Your failure to satisfy the total amount of this delinquency on or before March 22, 2010, will result in the immediate termination of your water service.

Should your water service be terminated, Section 6-8-8 of the Village Code provides that a \$70.00 non-refundable reinstatement fee be charged. Said \$70.00 reinstatement fee shall be paid in addition to all delinquent bills and all penalties thereon before water service will be reinstated.

If you have any questions concerning your water bill, or if you wish to arrange a hearing before the President and Board of Trustees to contest the termination of your water service, please contact me at the Village of Willowbrook by writing to 7760 Quincy Street, Willowbrook, IL 60527 or call 920-2238 not later than five (5) days prior to the scheduled termination date.

If you do not satisfy the bill or contact me, your water service will be automatically terminated.

Sincerely,



Timothy J. Halik  
Director of Municipal Services

TJH:pkp

# The Village of **WILLOWBROOK**

7760 Quincy Street • Willowbrook, Illinois 60527-5594 • Phone: (630) 323-8215 • Fax: (630) 323-0787

Village President

**Robert A. Napoli**

Village Clerk

**Leroy R. Hansen**

Village Trustees

**Dennis Baker**

**Terrence Kelly**

**Timothy McMahon**

**Michael Misteale**

**Sandra O'Connor**

**Paul Schoenbeck**

February 26, 2010

Worldwide Transmission Group  
585 Executive Dr  
Willowbrook Il 60527

Re: Account No. 410210.004  
Delinquent Water Bill

Dear Sir or Madam:

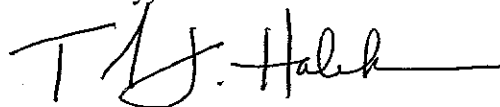
Please be advised that your water bill is now delinquent in the amount of \$457.24. This amount now includes a \$25.00 fee pursuant to Section 6-8-5 of the Village of Willowbrook Code. This \$25.00 is added to all accounts delinquent 45 or more days after the billing date. This amount also includes all other penalties pursuant to Section 6-8-5 of the Village Code. Your failure to satisfy the total amount of this delinquency on or before March 22, 2010, will result in the immediate termination of your water service.

Should your water service be terminated, Section 6-8-8 of the Village Code provides that a \$70.00 non-refundable reinstatement fee be charged. Said \$70.00 reinstatement fee shall be paid in addition to all delinquent bills and all penalties thereon before water service will be reinstated.

If you have any questions concerning your water bill, or if you wish to arrange a hearing before the President and Board of Trustees to contest the termination of your water service, please contact me at the Village of Willowbrook by writing to 7760 Quincy Street, Willowbrook, Il 60527 or call 920-2238 not later than five (5) days prior to the scheduled termination date.

If you do not satisfy the bill or contact me, your water service will be automatically terminated.

Sincerely,



Timothy J. Halik  
Director of Municipal Services

TJH:pkp



# VILLAGE OF WILLOWBROOK

## BOARD MEETING

### AGENDA ITEM - HISTORY/COMMENTARY

**ITEM TITLE:** AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2009 TO PAY THE PRINCIPAL AND INTEREST ON THE \$3,540,000 SPECIAL SERVICE AREA NUMBER ONE UNLIMITED AD VALOREM TAX BONDS, SERIES 2007 OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

**AGENDA NO.** 8

**AGENDA DATE:** 3/22/2010

**STAFF REVIEW:** Sue Stanish

**SIGNATURE:** 

**LEGAL REVIEW:** William Hennessy

**SIGNATURE:** 

**RECOMMENDED BY VILLAGE ADMIN.:**

**SIGNATURE:** \_\_\_\_\_

**REVIEWED & APPROVED BY COMMITTEE:** YES ☐ NO ☐ N/A ☒

#### ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER PERTINENT HISTORY)

On December 10, 2007 the Village provided for the issuance of \$3,540,000 Special Service Area Number One ad Valorem Tax Bonds to complete public improvements in the Town Center. In order for DuPage County to assess the proper property tax bill for parties in SSA and the TIF a total of \$ \_\_\_\_\_ in taxes levied will be abated to pay debt service on the SSA bonds. The same amount abated will be paid by the property tax owners into the TIF Fund. These same funds will then be transferred from the TIF Fund into the SSA Fund to pay debt service.

THE ABATEMENT AMOUNT WILL BE DETERMINED IN THE MONTH OF MARCH ONCE THE NUMBERS ARE AVAILABLE FROM DUPAGE COUNTY.

#### ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS, ETC.)

The Village Board will pass an ordinance such as this one each year until the Plainfield TIF expires in 2013.

**ACTION PROPOSED:** PASS ORDINANCE ABATING THE TAXES LEVIED FOR THE YEAR 2009 TO PAY A PORTION OF THE PRINCIPAL AND INTEREST ON \$3,450,000 SPECIAL SERVICE AREA ONE BONDS

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2009 TO PAY THE PRINCIPAL AND INTEREST ON THE \$3,540,000 SPECIAL SERVICE AREA NUMBER ONE UNLIMITED AD VALOREM TAX BONDS, SERIES 2007 OF THE VILLAGE OF WILLOWBROOK, DU PAGE COUNTY, ILLINOIS

---

WHEREAS, by ordinance passed on November 26, 2007, the President and Board of Trustee of the Village of Willowbrook, DuPage County, Illinois (the "VILLAGE") established Special Service Area Number One of the VILLAGE (the "SSA"); and

WHEREAS, by ordinance passed on December 10, 2007 (the "BOND ORDINANCE"), the VILLAGE did provide for the issue of \$3,540,000 Special Service Area Number One Unlimited ad Valorem Tax Bonds, Series 2007 (the "BONDS"), and the levy of a direct annual tax sufficient to pay principal and interest on the BONDS, and in particular, taxes were levied in the amount of \$\_\_\_\_\_ for the year 2009 for the BONDS; and

WHEREAS, pursuant to the terms of a Redevelopment Plan entitled "Route 83 and Plainfield Road Tax Increment Financing Redevelopment Project and Plan", dated March 1990, the Village designated a certain area (the "TIF DISTRICT") within its municipal limits for redevelopment and revitalization pursuant to the Tax Increment Allocation Redevelopment Act, 65 ILCS 5/11-74.4-1, et seq., as amended; and

WHEREAS, pursuant to an Agreed Order entered June 10, 2009 in the case of *The Harlem Irving Companies, Inc. et al. v. Village of Willowbrook, et al.*, 2009 CH 002014, Circuit Court of the Eighteenth Judicial District, DuPage County, Illinois, the VILLAGE was ordered to file an abatement regarding the debt service levy for the BONDS, for so long as the TIF DISTRICT is in existence, at a level that will generate, from the tax collected on behalf of the SSA and the portion of the taxes collected on behalf of the TIF DISTRICT that is attributable to the SSA levy, an amount sufficient to satisfy the annual SSA bond levy; and

WHEREAS, said Agreed Order further ordered that the portion of the tax collected on behalf of the TIF DISTRICT that is attributable to the SSA levy be transferred to the SSA Bond Fund; and

WHEREAS, the BOND ORDINANCE authorizes an abatement regarding the debt service levy for the BONDS when other funds from any lawful source are made available for the purpose of paying any principal or of interest on the BONDS; and

WHEREAS, the President and Board of Trustees hereby determine that other funds will be available for the purpose of paying a portion of the debt service due on the BONDS during the next succeeding bond year pursuant to the Agreed Order referenced above; and

WHEREAS, it is necessary and in the best interest of the VILLAGE that a portion of the tax heretofore levied for the year 2009 to pay such debt service on the BONDS be abated.

NOW, THEREFORE, BE IT ORDAINED by the President and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, as follows:

SECTION ONE: The tax heretofore levied for the year 2009 in the BOND ORDINANCE is hereby abated in the amount of \_\_\_\_\_, thereby reducing the tax levied for the year 2009 to the amount of \_\_\_\_\_.

SECTION TWO: That the Village Clerk shall and is hereby authorized to file with the County Clerk of DuPage County a certified copy of this Ordinance, and it shall be the duty of said County Clerk to abate said tax levied for the year 2009 in accordance with the provisions hereof.

SECTION THREE: That the Finance Director of the Village is hereby authorized to transfer the amount of tax collected on behalf of the TIF DISTRICT that is attributable to the SSA levy from the Route 83 and Plainfield Road Tax Increment Redevelopment Project Area Special Tax Allocation Fund to the SSA Bond Fund.

SECTION FOUR: That all ordinances and resolutions, or parts thereof, in conflict with the provisions of this Ordinance are, to the extent of such conflict, expressly repealed.

SECTION FIVE: That this Ordinance shall be in full force and effect from and after its passage and approval as provided by law.

PASSED and APPROVED this 22<sup>nd</sup> day of March, 2010.

APPROVED:

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk

ROLL CALL VOTE: AYES: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSTENTIONS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

STATE OF ILLINOIS )  
                              )SS  
COUNTY OF DU PAGE )

**FILING CERTIFICATE**

I, the undersigned, do hereby certify that I am the duly qualified and acting County Clerk of DuPage County, Illinois, and as such official I do further certify that on the \_\_\_\_ day of March, 2010, there was filed in my office a duly certified copy of Ordinance No. \_\_\_\_\_ entitled:

AN ORDINANCE ABATING THE TAXES HERETOFORE LEVIED FOR THE YEAR 2009 TO PAY THE PRINCIPAL AND INTEREST ON THE \$3,540,000 SPECIAL SERVICE AREA NUMBER ONE UNLIMITED AD VALOREM TAX BONDS, SERIES 2007 OF THE VILLAGE OF WILLOWBROOK, DU PAGE COUNTY, ILLINOIS

duly passed by the President and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, on the \_\_\_\_ day of March, 2010, and that the same has been deposited in the official files and records of my office.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said County, this \_\_\_\_ day of \_\_\_\_\_, 2010.

\_\_\_\_\_  
County Clerk of DuPage County, Illinois

[SEAL]

# VILLAGE OF WILLOWBROOK

## BOARD MEETING

### AGENDA ITEM - HISTORY/COMMENTARY

**ITEM TITLE:** RESOLUTION AUTHORIZING THE VILLAGE ADMINISTRATOR TO ENTER INTO A CERTAIN AGREEMENT – WOLF & COMPANY LLP – AUDIT SERVICES

**AGENDA NO.** 9

**AGENDA DATE:** 3/22/10

**STAFF REVIEW:**

**SIGNATURE:**

*Lue Stanish*

**LEGAL REVIEW:**

**SIGNATURE:**

N/A

**RECOMMENDED BY VILLAGE ADMIN.:**

**SIGNATURE:**

*Melissa E. Pien*

**REVIEWED & APPROVED BY COMMITTEE:** YES ☒

NO ☐

N/A ☐

#### ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER PERTINENT HISTORY)

A Request for Proposal was sent to six accounting firms that have a governmental/public sector group. At total of five firms submitted proposals.

Lauterbach & Amen

McGladry Pullen

Wolf & Company

Miller Cooper

Baker Tilly

Based on an initial review of qualifications and cost by the Director of Finance, three finalists were selected to interview with village staff (Lauterbach & Amen, Baker Tilly, and Wolf & Company). Interviews were conducted by the Director of Finance and the Director of Municipal Services. At the March 8, 2010 meeting, the Finance Committee concurred with the staff recommendation to contract with Wolf & Company for audit services based on the following:

Engagement Team – Experienced and well trained. There are 3 partners on the engagement team with John Deland serving as the lead. John Deland also serves as the Team Leader for the Governmental Services practice.

Size of Firm – Wolf & Company is large enough to be a resource for the Village but small enough that Willowbrook will be an important client.

- 15 partners and 110 professionals
- Wolf provides other services other than auditing such as accounting, tax services, consulting and benefit services. These services can be a resource if needed to the engagement team and Village.

Firm Culture – The engagement team will fit in well with the Village's culture and will be a good transition in size from our prior auditors, Sikich LLP

Fee structure is reasonable – The fees are in line with market rates

References – Both the City of Bloomingdale and the Village of Streamwood are extremely satisfied with the quality, performance and professionalism of Wolf & Company and the proposed engagement team

#### ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS, ETC.)

Attached is Wolf & Company's Proposal and the Audit RFP Cost Comparison Summary

**ACTION PROPOSED:** ADOPT RESOLUTION

RESOLUTION NO. 10-R-\_\_\_\_\_

A RESOLUTION AUTHORIZING THE VILLAGE  
ADMINISTRATOR TO ENTER INTO A CERTAIN  
AGREEMENT - WOLF & COMPANY LLP - AUDIT  
SERVICES

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BE IT RESOLVED by the Village President and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, that the Village Administrator is hereby authorized to accept a proposal from Wolf & Company LLP for the purpose of providing audit services pursuant to the terms and conditions contained in the form of the Agreement attached hereto as Exhibit "A" which is, by this reference, expressly incorporated herein.

ADOPTED and APPROVED this 22<sup>nd</sup> of March, 2010.

APPROVED:

\_\_\_\_\_  
Village President

ATTEST:

\_\_\_\_\_  
Village Clerk

ROLL CALL VOTE: AYES: \_\_\_\_\_  
NAYS: \_\_\_\_\_  
ABSTENTIONS: \_\_\_\_\_  
ABSENT: \_\_\_\_\_





Proposal to  
Provide Professional Services

*Proposal for*

**Village of Willowbrook**

\_\_\_\_\_ *Prepared by* \_\_\_\_\_

Contact:  
John C. DeLand  
630-545-4504  
[john.deland@wolfco-fs.com](mailto:john.deland@wolfco-fs.com)

**Wolf & Company LLP**  
*Certified Public Accountants*

February 11, 2010

Ms. Sue Stanish  
Village of Willowbrook  
7760 Quincy Street  
Willowbrook, Illinois 60527

Dear Ms. Stanish:

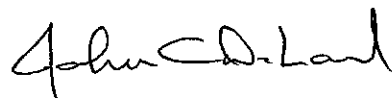
Wolf & Company LLP is pleased to submit this proposal to provide professional services for the Village of Willowbrook for the years ending April 30, 2010 through 2012. We are confident that Wolf & Company LLP can exceed your expectations in providing you with the technical expertise, quality service, and timely information you require.

At Wolf & Company, service means taking the time to get to know our clients, anticipating and responding to their needs promptly and efficiently, and being perceived as a resource rather than just a cost of doing business. We believe that we can become a valuable business partner to the Village of Willowbrook. Many of our clients are comparable to the Village in the size and scope of their operations. Accordingly, you will find that we understand and relate to your needs, and are able to respond quickly with practical business solutions.

Enclosed is information about our firm, references that can elaborate on our performance and service, as well as an explanation of our scope of the audit process. Wolf & Company has the resources and desire to effectively and efficiently perform the required audit services.

Thank you for your time discussing our questions regarding the audit. This information allows us to present a meaningful proposal. We look forward to developing a professional relationship while providing excellent services to the Village of Willowbrook. If you have any questions regarding this proposal, please feel free to contact me.

Sincerely,



John C. DeLand  
Partner

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Peer Review Certificate

Attachment A



## Executive Summary

### Background

The Village of Willowbrook is seeking a relationship with an auditing firm that will provide timely and efficient audit and regulatory filing services. This firm needs to have extensive experience and expertise with audits of villages and other local governmental units.

The Village desires that the auditor express an opinion on the fair representation of its governmental activities, its business-type activities and each of its major funds, in conformity with generally accepted accounting principles. The Village also desires the auditor to do the following:

- Customary review of Required Supplementary Information.
- Audit the Village's Tax Increment Finance District and issue required compliance report thereon.
- Prepare a Report on Internal Control which will include comments and recommendations on the policies, procedures and internal controls of the Village of Willowbrook.
- Audit the Village of Willowbrook's Federal Awards and issue required reports on compliance and internal controls, as needed.

### Summary of Wolf & Company Capabilities

Wolf & Company LLP is ideally suited for this work in light of our experience in working with a large number of local governmental units located throughout the Chicagoland area. We combine partner accessibility, teamwork, and communication to assist clients in achieving their goals. You can be assured that the team assigned to your account will invest the time and effort necessary to provide you with proactive advice and updates on accounting issues.

We provide clients with the following benefits:



## Executive Summary

**Experience** – Wolf has extensive experience in providing audit and other services to organizations that are similar to the Village in terms of size and the nature of their operations.

**Expertise** – We have a core group of professionals with expertise in governmental units, who are available to address financial reporting, audit, and other business matters that arise. The Village would be an important client to Wolf & Company and would benefit from a strong team of professionals.

**Firm Size** – Our firm is large enough to be a resource to the Village, providing specialized services for local governmental organizations, yet small enough to be responsive and provide personal service. Partners play an active role in both planning and executing the engagement and are present at client meetings and presentations.

**Commitment to Quality and Integrity** – We have established a reputation in the business community for quality and integrity. Our goal is to provide excellent service to you and to become a valuable resource for your organization.

**Quality Control Policies and Procedures** – Wolf & Company LLP has a formal quality control committee and quality control manual. Our quality control manual incorporates the following basic elements of quality control:

- **Leadership Responsibilities for Quality within the Firm** – Ultimate responsibility for the firm's system of quality control
- **Relevant Ethical Requirements** – Assurance that the firm and its personnel comply with relevant ethical requirements
- **Human Resources** – Hiring, engagement staffing, and professional development practices
- **Acceptance and Continuance of Clients** – Criteria for new client acceptance and continuance of existing client relationships
- **Engagement Performance** – General engagement performance standards
- **Monitoring** – Guidelines for monitoring compliance with Quality Control policies

**Continuity of Personnel** – Continuity of personnel is a priority of ours because we understand that professional services are provided most efficiently and effectively when personnel do not need to repeat the learning curve each year. We will strive to maintain the same engagement team on your audit from year to year.

**Licensing and Continuing Education** – The firm and all partners are licensed to practice in the State of Illinois. We maintain, for each employee required to obtain continuing education, a record of requirements and credits earned.



## Engagement Qualifications

Wolf & Company LLP has been practicing public accounting in Illinois for over 30 years. We have a staff of approximately 110 professionals. Our qualifications to perform this engagement are summarized below.

- We have extensive experience in the field of governmental accounting and auditing. We currently serve as auditors for a substantial number of municipalities, townships, library, park and special districts. We have included a partial list of such clients and would encourage you to contact any or all of them to obtain their opinions as to our qualifications and service. Many of our governmental and not-for-profit clientele require Single Audits of Federal Awards, and include Tax Increment Financing Districts and similar issues. We have also assisted numerous clients in applying for and receiving the GFOA Certificate of Achievement.
- We utilize a team approach to provide continuity and effective service to our clients. A team consisting of a partner, manager, senior, and appropriate staff is assigned to serve each client. Before determining the makeup of our team, we identify our client's requirements and select personnel with the technical skills and experience that match our client's needs. Because of the degree of governmental experience that our partners, managers and staff possess, we are able to conduct the audit in an efficient, orderly fashion.
- Wolf & Company believes that its most effective contribution to its clients is when we function as business advisors and consultants rather than just as traditional accountants. By providing constructive insights that we obtain during the audit process, we feel that we can assist our clients in meeting their objectives of providing efficient services to residents and the business community.
- A partner will supervise the field audit and be available for any questions from the Village Board of Trustees, management, or staff, both during the course of the audit and on an on-going basis throughout the year.

Unlike most public accounting firms, both large and local, a major emphasis for Wolf & Company is governmental auditing and consulting. A significant percentage of our time is spent on governmental clients. Three partners, five managers, and approximately 20 audit staff members perform governmental audit services. Accordingly, our partners, managers and staff, as outlined in later sections of this proposal, have acquired a wide range of experience in the governmental field in terms of both direct engagement responsibilities as well as in memberships on committees in various governmental organizations. We view each governmental engagement as an important commitment.



## Scope of the Engagement

We propose that Wolf & Company will perform an audit of the Village of Willowbrook, Illinois in accordance with auditing standards generally accepted in the United States of America. The reporting entity will, as required by generally accepted accounting principles, include all funds of the Village. We would deliver the Comprehensive Annual Financial Report for the Village of Willowbrook and other reports in accordance with the requirements of the Village.

Our opinion will be expressed on the basic financial statements defined by the reporting model as promulgated by GASB Statement No. 34 and subsequent pronouncements. We will also provide an opinion reference to non-major combining and individual fund statements and supplemental schedules included in the report.

We will not provide an opinion on Management's Discussion and Analysis or Required Supplementary Information, but will provide the customary review of those documents. The Introductory and Statistical Sections of the CAFR will not be audited by us. If our opinion on the basic financial statements is other than unqualified, we will meet to discuss those reasons before we issue the report.

We will also audit the Village's Tax Increment Finance District and issue the required compliance report thereon.

If required, we will audit the Village's Federal Awards and issue required reports on compliance and internal controls in accordance with generally accepted government auditing standards.

We will prepare a Report on Internal Control which will include our comments and recommendations on the policies, procedures and internal controls of the Village of Willowbrook.

John DeLand, partner, has been designated as team leader for this engagement and is authorized to make representations on behalf of Wolf & Company.



## Audit Engagement Approach

### The Audit Process



Wolf & Company's approach to an audit is ever mindful of our professional responsibilities and that sufficient audit evidence has to be obtained before an opinion is rendered on any financial statements. We do recognize that our audits have to be accomplished efficiently and effectively especially since we realize that the cost of an audit should not exceed the benefits that can be derived. The primary benefit of an audit is that users of the financial statements are confident that the statements are fairly presented in accordance with generally accepted accounting principles for governmental entities.

A key element of our audit process is effective communication among audit team members, client staff, and representatives of the client governing body. In addition, we make a concerted effort to ensure that the impact of the auditing process on your organization is minimized. We will provide you with a comprehensive list of required audit information well in advance of our fieldwork so that you have ample time to prepare for the audit.

Our audits are organized into three phases – planning, risk assessment and internal control evaluation; fieldwork; and report preparation and review. The following is a brief synopsis of each of these phases.

#### Planning & Internal Control Evaluation

- Meet with management and appropriate personnel to address questions or concerns regarding the audit and discuss changes in operations and accounting practices that may affect the audit.
- Establish audit timeline with management.
- Submit schedule of requested information to government.
- Determine proper staffing needs.
- Perform preliminary analytical review based on the most recent internal financial statements and obtain an understanding of significant variations from current year budgeted amounts and prior year actual results.
- Understand the entity's environment, including documenting internal controls.
- Risk assessment to determine anticipated reliance on internal controls and projected use of sampling methods, test of controls, and substantive tests.





## Methodology/Approach for Proposed Services

In the planning phase, significant emphasis is placed on obtaining an understanding of the entity and documenting its internal controls in order to assess audit risk. Our understanding of internal controls allows us to determine whether we can rely upon those controls to ensure that operations are conducted as authorized, transactions are recorded accurately, assets are properly safeguarded, and financial statements are free of material misstatement.

**Statement on Auditing Standards No. 99 – Consideration of Fraud in a Financial Statement Audit**, expands the auditor's procedures to detect fraud and evaluate the auditee's efforts to prevent fraud. Our initial planning of the audit process will include procedures to identify and evaluate the possible fraud risk factors. The standard requires expanded study, including additional inquiries of financial and non-financial personnel who may be in a position to affect financial controls and reporting.

### Fieldwork

- Tests of internal controls are performed in selected areas to support our preliminary assessment of control risk.
- Audit procedures are revised based on the results of our tests of internal controls.
- Detail audit testing and analytical procedures are performed and audit procedures and results are properly documented to provide assurance that financial statement assertions are adequately supported.
- Potential internal control related matters as well as management letter comments are noted.
- Audit evidence is reviewed by the engagement partner for accuracy, completeness and proper documentation.

At the conclusion of audit fieldwork, the engagement partner and manager will meet with Village management to discuss the audit, including audit findings and potential internal control related matters and management letter comments.



## Audit Engagement Approach

### Report Preparation

- The financial statements, report on internal controls, management letter and other required reports are drafted.
- The client manager and partner review for completeness, accuracy, and consistency with audit results and supporting documentation.
- Preliminary drafts of reports are reviewed and discussed with the client.
- All reports are reviewed by a non-client related partner or manager for compliance with appropriate technical standards and the firm's quality control policies. No report is issued until the compliance reviewer and engagement partner are both satisfied that the engagement was performed in accordance with professional and firm standards.

### Internal Control Reports and Management Letter Comments

Generally accepted auditing standards require that we communicate to those charged with governance any significant deficiencies or material weaknesses in internal control that we become aware of during the audit. It is also our practice to proactively seek to identify and communicate to client management areas where clients may be able to realize operating efficiencies or improve financial reporting even though these matters may not represent significant deficiencies in internal control.

During our audit engagement we would be particularly sensitive to the opportunity to evaluate existing accounting and operational processes and identify and recommend possibilities for improvement. Of course, part of any discussion regarding potential changes to accounting and operational processes would include an evaluation of what the Village of Willowbrook's experience has been with specific processes and the likely cost and benefits of changes to existing processes.

### New Pronouncements

**GASB Statements No. 53 – Accounting and Financial Reporting for Derivative Instruments**, addresses recognition, measurement and disclosure of information pertaining to derivatives. This statement will be effective for the Village's 2010 fiscal year.

**GASB Statements No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions**, establishes new definitions of fund balances and provides consistency between the governmental fund statements and the entity-wide statements. This statement will be effective for the Village's 2010 fiscal year.



## **Audit Engagement Approach**

### **Identification of Anticipated Potential Audit Issues**

We recognize that the current economic environment has challenged local governments to work with limited resources, including staff cuts. We would need to understand if these types of personnel changes may affect the Village's internal controls and processes. The Village's Finance Department is concentrated in a limited number of personnel.

The Village completed and placed in service a new public works facility. We anticipate audit efforts in this project.

GASB Statement No. 54 will require new understanding of fund balance reporting, which will need attention in 2010 to prepare for 2011 implementation.

The Village is currently using an outsourced administrator.

### **Approach to Determining Applicable Laws and Regulations**

Wolf has developed a checklist to use in the planning stage of each audit which includes general legal requirements. We also review applicable local ordinances to identify pertinent information. This is updated regularly, and is discussed with management personnel to determine their understanding of additional requirements affecting financial reporting, etc.

### **Analytical Procedures**

We will use comparisons of prior year information, and current year budgets, to actual results, and obtain explanations of significant variations from managements. We will also perform predictive tests of certain accounts, such as quantities of water purchased to revenue, numbers of licenses issued to revenue, headcounts to payroll costs, etc. These procedures are performed early in the engagement to assist in determining additional testing required.

### **Sampling Techniques**

Sampling sizes and approach are determined during preliminary fieldwork, based on our initial risk assessments. We will generally select samples of major transaction classes (disbursements, receipts, payroll) to test controls over each process. Sample sizes generally range from 10-40, based on our risk assessments.

### **Use of Software**

We use a comprehensive audit software platform ProFx Engagement for all audit files and report preparation. This system provides linked trial balances, supporting work papers, and financial statements. Therefore, statements are routinely generated and can be easily changed during review. We use PPC SMART Practice Aids to assist in evaluating clients' systems, control environment, and risk assessment. We also subscribe to online research tools to provide up-to-date guidance in technical audit and financial reporting issues.



## Staff Training and Experience

Following are resumes of key employees who may be assigned to the audit engagement. Specific assignments would be made at the time the audit is scheduled. In an engagement of this size we would have assigned a partner, manager, senior auditor and one staff level auditor. The senior and staff auditors would be performing most of the fieldwork at the Village under the direction of the partner and manager. All personnel are based in our Oak Brook office.

All key employees will be licensed CPAs with continuing professional education which includes governmental auditing and reporting. This education includes memberships in organizations such as the Government Finance Officers Association (GFOA), the Illinois CPA Society, and the American Institute of Certified Public Accountants. We also have an annual internal governmental/non-profit training session, which all professional audit staff attend.

We do recognize the advantages, both to the firm and client, of staff continuity. We have been successful in maintaining that level as staff personnel progress through their careers. We try to promote our people while keeping them involved with same or similar clients, to best utilize their experience with certain industries, etc. We are confident that our level of staff quality will remain high as normal progression occurs. We shall notify the Village for their approval in writing, of any proposed change in personnel assigned to your engagement once a team has been assigned for the initial year.

Our approach to staff retention is based on the belief that professionals are likely to remain with us and perform at a high level if they are challenged by and enjoy their work. Wolf strives to create an environment where accomplishments and effort are recognized, and initiatives that fail are viewed as a learning opportunity. Additionally, we provide the following:

- Ongoing training and development, both in-house and offered through PKF North America and other organizations.
- Regularly scheduled one-on-one evaluations.
- A formal **Development Advisor Program** where all employees have an advisor that serves as a mentor and provider of career guidance.
- Competitive salaries and ongoing compensation reviews.
- Open door policy access to all levels of firm management.



## Engagement Team

<p><b>Education:</b></p> <p>Bachelor of Business Administration in Accounting, Western Michigan University</p>	<p><b>John C. DeLand, CPA</b></p> <p><b>Partner, Audit and Accounting Services</b></p> <p><b>Professional Experience:</b></p> <ul style="list-style-type: none"><li>▪ Partner with Wolf &amp; Company LLP and is the team leader of the firm's Governmental Services Group and has been in public accounting most of his professional career.</li><li>▪ Areas of expertise since 1985 is with governmental accounting and consulting engagements. Has worked on a variety of assignments including the Villages of Streamwood, Bloomingdale, Oak Lawn, Glen Ellyn, Lincolnwood, Fox Lake and Niles, DuPage County and the DuPage Airport Authority.</li></ul> <p><b>Professional Activities and Memberships:</b></p> <ul style="list-style-type: none"><li>▪ Is an active member of the Government Finance Officers Association (GFOA) and the Illinois Government Finance Officers Association, and serves as a quality reviewer for the GFOA Certificate of Achievement for Excellence in Financial Reporting program.</li><li>▪ In addition, he is a member of the American Institute of Certified Public Accountants and the Illinois CPA Society (formerly Chair of the Government Report Review Committee) and for ten years has instructed at the ICPAS Annual Government Report Review Conference.</li><li>▪ A frequent presenter to business and civic organizations, John has also authored articles on a wide range of topics and issues that are relevant for governmental, non-profit and professional services entities.</li></ul>
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## Engagement Team

<p><b>Education:</b></p> <p>Bachelor of Science in Accounting, Elmhurst College</p>	<p><b>Jody A. Gauthier, CPA</b></p> <p><b>Partner, Audit and Accounting Services</b></p> <p><b>Professional Experience:</b></p> <ul style="list-style-type: none"><li>• Has full responsibility and authority for quality control and review. Energies and efforts focused on working with small to medium sized closely held businesses and on supporting non-profit, association and governmental clients with their accounting and planning needs.</li><li>• Has been involved in a wide range of assignments including audits for the Villages of River Forest and Streamwood, the Cities of Darien and Oakbrook Terrace, and the Solid Waste Agency of Northern Cook County.</li></ul> <p><b>Professional Activities and Memberships:</b></p> <ul style="list-style-type: none"><li>• Member of the firm's Quality Control Committee and provides technical review services to many other Wolf &amp; Company audits.</li><li>• Member of Wolf &amp; Company's <i>Governmental Services Group</i> and <i>Non-Profit Services Group</i> and Continuing Professional Education Committee for PKF North America.</li><li>• Member Illinois Government Finance Officers Association (IGFOA) and Member Special Review Committee of the Government Finance Officers Association (GFOA).</li><li>• Member of the American Institute of Certified Public Accountants and Illinois CPA Society.</li></ul>
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## Engagement Team

<p><b>Education:</b></p> <p>Bachelor of Science in Accounting, Illinois State University</p>	<p><b>Michael C. Senko, CPA</b></p> <p><b>Partner, Audit and Accounting Services</b></p> <p><b>Professional Experience:</b></p> <ul style="list-style-type: none"><li>▪ Joined Wolf &amp; Company in August 1995 and has been involved in a wide variety of engagements.</li><li>▪ Has extensive experience in accounting and financial planning issues.</li><li>▪ Spends considerable time working with Wolf's Governmental Services Group which includes various local municipalities. Governmental responsibilities include audits of the Villages of Niles, Bloomingdale and Grayslake, United City of Yorkville, DuPage County, and City of Wood Dale.</li></ul> <p><b>Professional Activities and Memberships:</b></p> <ul style="list-style-type: none"><li>▪ Member of the American Institute of Certified Public Accountants and Illinois CPA Society.</li><li>▪ Member of the Illinois Government Finance Officers Association (IGFOA), Club Managers Association, Club Accountant's Association, Hospitality Financial and Technology Professionals and PKF Hospitality Task Force.</li><li>▪ Member of the firm's Governmental Services Group.</li><li>▪ Presenter on various emerging topics within governmental accounting industry, including forensic accounting hot topics and promulgated language updates.</li><li>▪ Board member for the DuPage Community Clinic, Bolingbrook Chamber of Commerce and the Graue Mill.</li></ul>
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## Engagement Team

<p><b>Education:</b></p> <p>Bachelor of Science, University of Illinois at Chicago</p>	<p><b>Scott C. Termine, CPA</b></p> <p><b>Senior Manager, Audit and Accounting Services</b></p> <p><b>Professional Experience:</b></p> <ul style="list-style-type: none"><li>▪ Prior to joining Wolf &amp; Company, worked for a major regional CPA firm. Has over thirteen years of experience in public accounting.</li><li>▪ Member of the firm's <i>Governmental Services Group</i> and <i>Not-for-Profit Group</i>.</li><li>▪ Areas of expertise include accounting, auditing and consulting engagements with governmental and not-for-profit entities.</li><li>▪ On those engagements, he has managed audits of federal funds received from several agencies. Additionally, as part of these engagements, he has assisted in preparing numerous Comprehensive Annual Financial Reports for successful participation in the GFOA Certificate of Achievement for Excellence in Financial Reporting program.</li></ul> <p><b>Professional Activities and Memberships:</b></p> <ul style="list-style-type: none"><li>▪ Member of the American Institute of Certified Public Accountants and the Illinois CPA Society.</li><li>▪ Member of the Illinois Government Finance Officers Association (GFOA).</li><li>▪ Scott also serves as a quality reviewer for the GFOA Certificate of Achievement for Excellence in Financial Reporting program.</li></ul>
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## Engagement Team

<p><b><i>Education:</i></b></p> <p>Bachelor of Science in Accounting, University of Illinois</p>	<p><b>Mary Ventrella, CPA</b></p> <p><b>Senior Manager, Audit and Accounting Services</b></p> <p><b><i>Professional Experience:</i></b></p> <ul style="list-style-type: none"><li>▪ Has over fourteen years of diversified accounting and auditing experience.</li><li>▪ Mary works with small to medium sized, closely held businesses and not-for-profit organizations, as well as governmental clients.</li><li>▪ Is a member of Wolf &amp; Company's <i>Not-for-Profit Group</i> and <i>Governmental Services Group</i></li><li>▪ Has led audit engagements for various governmental organizations including the Villages of River Forest, Lincolnwood, Fox Lake and Berkeley, Homewood-Flossmoor Park District, and the City of Hickory Hills.</li></ul> <p><b><i>Professional Activities and Memberships:</i></b></p> <ul style="list-style-type: none"><li>▪ Member of the American Institute of Certified Public Accountants and Illinois CPA Society.</li><li>▪ Member of the Government Finance Officers Association (GFOA) and the Illinois Government Finance Officers Association (IGFOA).</li></ul>
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## Projected Hours

### Audit of Financial Statements and CAFR Preparation

#### Projected Hours

	Planning and Systems Evaluation	Fieldwork	Report Preparation and Review	Total Hours
Partner(s)	5	5	10	20
Manager(s)	5	15	15	35
Senior Auditor	10	40	15	65
Staff	5	40	15	60
Administration			20	20
<b>Total Village Financial Audit</b>	<b>25</b>	<b>100</b>	<b>75</b>	<b>200</b>
Illinois Comptroller's AFR			5	5
IDOI Filing			16	16
<b>Total Engagement</b>	<b>25</b>	<b>100</b>	<b>96</b>	<b>221</b>

Our fee estimate is based on the understanding that the Village will provide supporting documents and schedules to assist with the audit. We will provide a list of requested schedules during the planning stage. The Village will generally provide support for all material balance sheet account balances and major revenue/expenditure accounts.

We will assist in the preparation of financial statements and footnotes. Management's Discussion and Analysis will be prepared by the Village with review provided by the auditors.



## References

We perform annual audits and financial consulting services for a substantial number of governmental entities. We believe that one of the most important and frequent questions directed to prospective auditing firms is... *Which local governmental units engage your services?* It is our viewpoint that our clients' opinions of our capabilities and performance provide the fairest evaluation of our firm.

We currently perform audits for approximately 50 governmental entities, 12 of which participate in the GFOA Certificate of Achievement Program. Each of the following clients has received the GFOA Certificate of Achievement Award with Wolf & Company's assistance.

We would encourage you to contact any or all of the references listed below.

Contact	Contact	Phone
Village of Bloomingdale	Gary Szott	630-893-7000
Village of Niles	Scot Neukirch	847-588-8000
Village of Streamwood	David Richardson	630-837-0200
DuPage County	Jan Marchese	630-407-6140
Village of Lincolnwood	Robert Merkel	847-745-4703
City of Wood Dale	Brad Wilson	630-787-3725



## Schedule of Events

The following is our planned schedule of events for the Village of Willowbrook for the fiscal year ended April 30, 2010.

Event	2010 Week of	Person Assigned
Entrance conference with the Village to discuss fieldwork and timetable, to complete internal control, risk assessment and planning preliminary checklists, supply list of required information.	April 12	Partner/Manager/Senior
Planning of engagement by Wolf & Company, including initial risk analysis and financial reporting issues and formats.	April 26	Partner/Manager/Senior
The Village closes and balances all accounts for all funds and prepares work papers, individual and financials, schedules, etc.	July 12	N/A
Begin fieldwork. Prepare audit work papers, tests, analyses, etc.	July 19	Manager/Senior/Staff
Completion of fieldwork – complete work papers, programs, etc. and hold exit conference with Village including approval of audit adjusting entries.	July 26	Manager/Senior/Staff
Wolf prepares financial statements and disclosures for Village. Draft CAFR and submit to Village for review.	August 16	N/A
Review draft financial statements with client. Village furnishes Management Discussion and Analysis, Transmittal Letter, Statistical Schedules, etc.	August 23	Partner/Manager/Senior
Submit revised draft with all sections completed.	September 6	Partner/Manager/Senior
Deliver 25 copies of CAFR, 10 copies of Report on Internal Control, 15 copies of Report on Federal Awards, if required, 15 copies of TIF District Reports.	September 13	N/A
Presentation to Village Board	TBD	Partner
Submission of Illinois Comptroller AFR, and Police Pension IDOI Report, if requested.	October 11	N/A



## Firm Information

### Statement of Independence

Wolf & Company LLP is independent of the Village of Willowbrook as defined by generally accepted auditing standards, and by the U.S. General Accounting Office's Governmental Auditing Standards.

### License to Practice in Illinois

Wolf & Company LLP is registered to practice public accounting under registration number 066-003283. All key members of the audit team would be licensed public accountants in the State of Illinois.

### Firm Qualifications and Experience

Wolf & Company's latest external quality control review was performed as of August 31, 2006 and a Peer Review Certificate of Recognition is included in the addendum. The review included governmental audit engagements. Our 2009 Peer Review was completed in November, and the Report has not yet been received.

There have been no findings or comments of State or Federal desk or field reviews of engagements during the past three years. There have been no actions taken by state regulatory bodies or other professional organizations. There is no pending or previous litigation the firm was involved with in the last three years which related to the quality of audit work or the pricing of audit services rendered.

### Equal Employment Opportunity (a)

*Wolf & Company LLP recruits, hires and promotes for all job classifications without regard to race, religion, color, national origin, age or sex. Employment decisions are based on the qualifications of each individual.*

*Wolf & Company LLP administers this policy of equal opportunity through its continuing program designed to meet the requirements of federal and state laws.*

*(a) Excerpts from Wolf & Company LLP Staff Guide regarding Affirmative Action.*

**A I C P A**  
**PEER REVIEW PROGRAM**

is proud to present this

**Certificate of Recognition**

to

**WOLF & COMPANY LLP**

*For having a system of quality control for its accounting and auditing practice in effect for the year ended August 31, 2006 which has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and which was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.*



A handwritten signature in dark ink, appearing to read "David A. Jentho".

David A. Jentho, *Chair*  
AICPA Peer Review Board  
2006

ATTACHMENT A

VILLAGE OF WILLOWBROOK  
REQUEST FOR PROPOSAL  
AUDITING SERVICES

DUE: 4:00 P.M. FEBRUARY 15, 2010

Firm Submitting Proposal: Wolf & Company LLP  
2100 Clearwater Drive  
Oak Brook, Illinois 60523

Fee Structure: CAFR, Management Letter, TIF Compliance Reports, GFOA Certificate  
Response

2010 \$ 23,200

2011 \$ 23,600

2012 \$ 24,100

Optional Services

	<u>2010</u>	<u>2011</u>	<u>2012</u>
Single Audit (Federal Awards), if necessary	N/A	\$2,000	\$2,100
Illinois Comptroller AFR	\$600	\$600	\$600
IDOI Pension Report - Police	\$2,100	\$2,200	\$2,300

John C DeLand  
Signature of Authorized Representative

John C. DeLand

\_\_\_\_\_  
Name of Authorized Representative

Partner

\_\_\_\_\_  
Title

Date: Feb 11, 2010

## Audit RFP Cost Comparison

Firm	Year	Audit	Single Audit Audit	Illinois Comptrollers Report	Illinois Dept. Insurance Report	TIF Compliance	Total
Lauterbach & Amen	2010	\$ 20,000	\$2,000	\$300	\$1,000	\$500	\$ 23,800
	2011	\$ 20,500	\$2,100	\$310	\$1,050	\$510	\$ 24,470
	2012	\$ 21,000	\$2,200	\$320	\$1,100	\$520	\$ 25,140
	<b>3 Year Total</b>						<b>\$73,410</b>
McGladry Pullen	2010	\$ 27,500	\$3,000	\$500	\$2,000	\$1,000	\$ 34,000
	2011	\$ 28,950	\$3,100	\$550	\$2,200	\$1,100	\$ 35,900
	2012	\$ 30,400	\$3,200	\$600	\$2,400	\$1,200	\$ 37,800
	<b>3 Year Total</b>						<b>\$107,700</b>
Miller Cooper	2010	\$ 34,500	\$5,850	\$875	\$3,500	\$1,500	\$ 46,225
	2011	\$ 35,550	\$6,050	\$900	\$3,600	\$1,550	\$ 47,650
	2012	\$ 36,800	\$6,250	\$950	\$3,750	\$1,600	\$ 49,350
	<b>3 Year Total</b>						<b>\$143,225</b>
Baker Tilly Virchow Krause & Company	2010	\$ 20,820	\$2,040	\$480	\$3,350	\$480	\$ 27,170
	2011	\$ 21,240	\$2,080	\$490	\$3,420	\$490	\$ 27,720
	2012	\$ 21,880	\$2,140	\$500	\$3,520	\$500	\$ 28,540
	<b>3 Year Total</b>						<b>\$83,430</b>
Wolf & Company	2010	\$ 23,200	N/A	\$600	\$2,100	Included	\$ 25,900
	2011	\$ 23,600	\$2,000	\$600	\$2,200	Included	\$ 28,400
	2012	\$ 24,100	\$2,100	\$600	\$2,300	Included	\$ 29,100
	<b>3 Year Total</b>						<b>\$83,400</b>
Fees for FY 08-09 audit		\$ 19,591	\$ 3,200	Completed by staff	\$1,000	\$850	



# VILLAGE OF WILLOWBROOK

## BOARD MEETING

### AGENDA ITEM - HISTORY/COMMENTARY

ITEM TITLE: INFORMATION VILLAGE WATER RATE INCREASE

AGENDA NO. 10

AGENDA DATE: 3/8/10

STAFF REVIEW:

SIGNATURE:

*Aue Stanish*

LEGAL REVIEW:

SIGNATURE: N/A

RECOMMENDED BY VILLAGE ADMIN.:

SIGNATURE:

*Megan E. Pearson*

REVIEWED & APPROVED BY COMMITTEE: YES ☐ NO ☒ N/A ☐

#### ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER PERTINENT HISTORY)

Attached are updates to the Village Water Rate information that was presented to the Board during the March 1<sup>st</sup> budget workshop. Staff prepared two water rate models for a 10-year period based on the following assumptions:

- **OPTION 1** - Pay as you go financing for the Village's water towers. In eight years there will be funds on hand to paint the towers (an annual transfer would be made from the water fund to the water capital fund to set aside these funds)
- **OPTION 1-A** - The Village will try and keep water rate increases at a minimum to cover the costs of increased purchased water costs from DWC. The Village will then issue bonds in eight years to fund painting of the water towers
- The model will be updated each year reflecting changes in purchased water costs from the DuPage Water Commission (DWC) and any unexpected changes necessary to maintain the Village's water system. The current models assume an 8.5% increase in purchased water costs from DWC.
- The most recent information from DWC indicates a 17% increase effective May 1<sup>st</sup> (rate of \$2.08/thousand gallons purchased). If DWC changes this rate the Village's plan may need to be updated.

#### ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS, ETC.)

ACTION PROPOSED: REVIEW INFORMATION PROVIDED

Village of Willowbrook Water Rates

Assumptions:

DWC - 17% Rate increase effective May 1, 2010 = \$2.08/ 1,000 gallons purchased by Village

DWC projecting annual increases of 8.5% (very preliminary estimate)

10-Year Plan - (Year 1 = May 1, 2010)

Village has two tiers of water rates based on gallons Used:

Current Rates

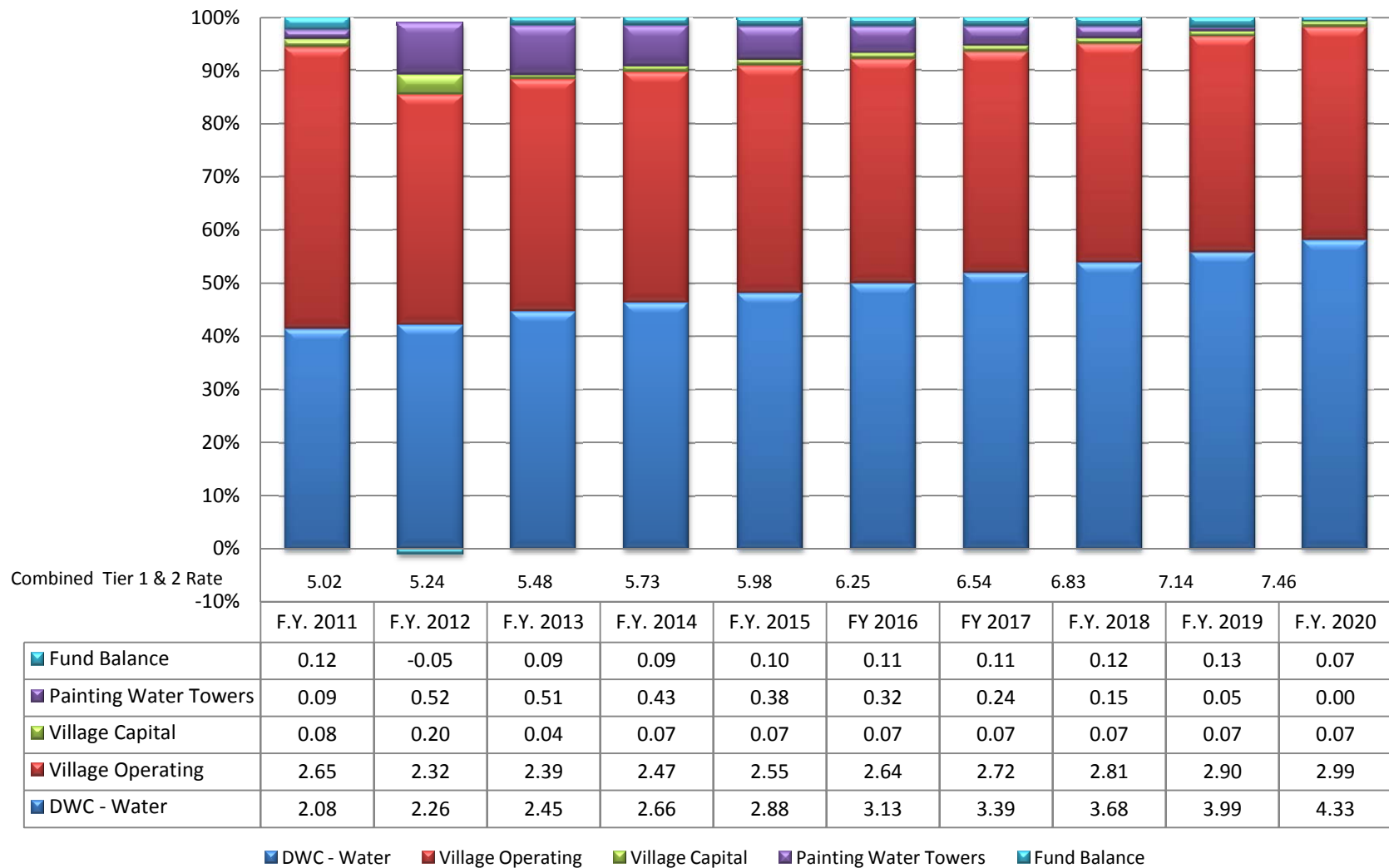
Tier 1 \$3.99 First 36k residential & first 12k commercial  
 Tier 2 \$4.60 Over 36k residential & over 12k commercial

	5/1/10 F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015	FY 2016	FY 2017	F.Y. 2018	F.Y. 2019	F.Y. 2020
<b><i>Option 1</i></b>										
Rate Inc	20.00%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Tier 1	\$4.79	\$5.00	\$5.23	\$5.46	\$5.71	\$5.97	\$6.24	\$6.52	\$6.81	\$7.12
Tier 2	\$5.52	\$5.77	\$6.03	\$6.30	\$6.58	\$6.88	\$7.19	\$7.51	\$7.85	\$8.20
Net income	\$81,888	\$183,762	\$233,698	\$206,941	\$188,505	\$166,451	\$139,835	\$108,133	\$70,765	\$27,089
Fund Balance	\$641,752	\$791,428	\$819,911	\$826,973	\$845,618	\$862,795	\$877,928	\$891,036	\$901,784	\$909,798
Transer WC	\$34,086	\$205,215	\$199,879	\$169,860	\$149,274	\$124,703	\$95,025	\$60,017	\$19,075	\$0
Ending Fund Bal	\$607,666	\$586,213	\$620,032	\$657,113	\$696,345	\$738,093	\$782,903	\$831,019	\$882,709	\$909,798
Days in reserve	120	120	120	120	120	120	120	120	120	117

**Funds Available in Water Capital Fund for painting of water towers**

**\$1,038,058**

## Breakdown Water Rates - Option 1- 20% Increase Year 1



Water Fund  
Five Year Plan  
(FY2011-2020)

DATA ASSUMPTIONS

PARAMETERS	F.Y. 2009 Actual	F.Y. 2010 Estimated	F.Y. 2011 Projected	F.Y. 2012 Projected	F.Y. 2013 Projected	F.Y. 2014 Projected	F.Y. 2015 Projected	FY 2016 Projected	FY 2017 Projected	F.Y. 2018 Projected	F.Y. 2019 Projected	F.Y. 2020 Projected
Interest Rate	5.00%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Inflation Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Salary Increase				2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Pension Increase				20.00%	10.00%	10.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Purchase through DuPage Water Commission (MGY)	406	406	385	385	385	385	385	385	385	385	385	385
Unbilled (accounted/unaccounted)	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Billed Sales (MGY)	405.96	405.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96
Wholesale Water Rate	\$1.65	\$1.77	\$2.08	\$2.26	\$2.45	\$2.66	\$2.88	\$3.13	\$3.39	\$3.68	\$3.99	\$4.33
1st Tier												
% of Total	43.83%	43.83%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%
Rate (\$/1000)	\$3.99	\$3.99	\$4.79	\$5.00	\$5.23	\$5.46	\$5.71	\$5.97	\$6.24	\$6.52	\$6.81	\$7.12
2nd Tier												
% of Total	56.17%	56.17%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%
Rate (\$/1000)	\$4.60	\$4.60	\$5.52	\$5.77	\$6.03	\$6.30	\$6.58	\$6.88	\$7.19	\$7.51	\$7.85	\$8.20
Village rate increase			20.0%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%

<b>Rate Breakdown</b>												
DWC - water			2.08	2.26	2.45	2.66	2.88	3.13	3.39	3.68	3.99	4.33
Village Operating			2.65	2.32	2.39	2.47	2.55	2.64	2.72	2.81	2.90	2.99
Village Capital			0.08	0.20	0.04	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Transfer for water towers			0.09	0.52	0.51	0.43	0.38	0.32	0.24	0.15	0.05	0.00
Fund Balance			0.12	-0.05	0.09	0.09	0.10	0.11	0.11	0.12	0.13	0.07
Combined Tier 1 & 2 Rate			5.02	5.24	5.48	5.73	5.98	6.25	6.54	6.83	7.14	7.46

Water Fund  
Five Year Plan  
(FY2011-2020)

(Current Assests - Current Liabilities)

DESCRIPTION	F.Y. 2009 Actual	F.Y. 2010 Estimted	F.Y. 2011 Projected	F.Y. 2012 Projected	F.Y. 2013 Projected	F.Y. 2014 Projected	F.Y. 2015 Projected	FY 2016 Projected	FY 2017 Projected	F.Y. 2018 Projected	F.Y. 2019 Projected	F.Y. 2020 Projected
Beginning Balance - May 1	\$612,688	\$584,493	\$559,864	\$607,666	\$586,213	\$620,032	\$657,113	\$696,345	\$738,093	\$782,903	\$831,019	\$882,709
Estimated Revenue	\$1,718,516	\$1,651,190	\$1,953,105	\$2,038,455	\$2,128,872	\$2,224,483	\$2,324,431	\$2,428,886	\$2,538,057	\$2,652,163	\$2,771,431	\$2,896,094
Est. Operating Expenses	\$1,678,091	\$1,649,319	\$1,841,412	\$1,776,404	\$1,878,884	\$1,991,252	\$2,110,135	\$2,236,645	\$2,372,432	\$2,518,240	\$2,674,876	\$2,843,215
Est. Capital Expenses	\$68,620	\$26,500	\$29,805	\$78,290	\$16,290	\$26,290	\$25,790	\$25,790	\$25,790	\$25,790	\$25,790	\$25,790
Surplus (Deficit)	(\$28,195)	(\$24,629)	\$81,888	\$183,762	\$233,698	\$206,941	\$188,505	\$166,451	\$139,835	\$108,133	\$70,765	\$27,089
Estimated Balance April 30	\$584,493	\$559,864	\$641,752	\$791,428	\$819,911	\$826,973	\$845,618	\$862,795	\$877,928	\$891,036	\$901,784	\$909,798
Transfer to Water Capital Fund			\$34,086	\$205,215	\$199,879	\$169,860	\$149,274	\$124,703	\$95,025	\$60,017	\$19,075	\$0
Ending Balance			\$607,666	\$586,213	\$620,032	\$657,113	\$696,345	\$738,093	\$782,903	\$831,019	\$882,709	\$909,798
Reserve Goal 33% of Operating Expenditures			\$607,666	\$586,213	\$620,032	\$657,113	\$696,345	\$738,093	\$782,903	\$831,019	\$882,709	\$938,261
Transter to Water Cap Fund			\$34,086	\$205,215	\$199,879	\$169,860	\$149,274	\$124,703	\$95,025	\$60,017	\$19,075	\$0
Days of Operating Expenses	127	124	120	120	120	120	120	120	120	120	120	117
Total Transfer to Water Capital										\$1,038,058		

**DWC Rates**

FY 2011 17% increase

FY 2012-15 - 8.5% increase

## Village of Willowbrook Water Rates

### Assumptions:

DWC - 17% Rate increase effective May 1, 2010 = \$2.08/ 1,000 gallons purchased by Village

DWC projecting annual increases of 8.5% (very preliminary estimate)

10-Year Plan - (Year 1 = May 1, 2010)

Village has two tiers of water rates based on gallons Used:

### Current Rates

Tier 1 \$3.99 First 36k residential & first 12k commercial

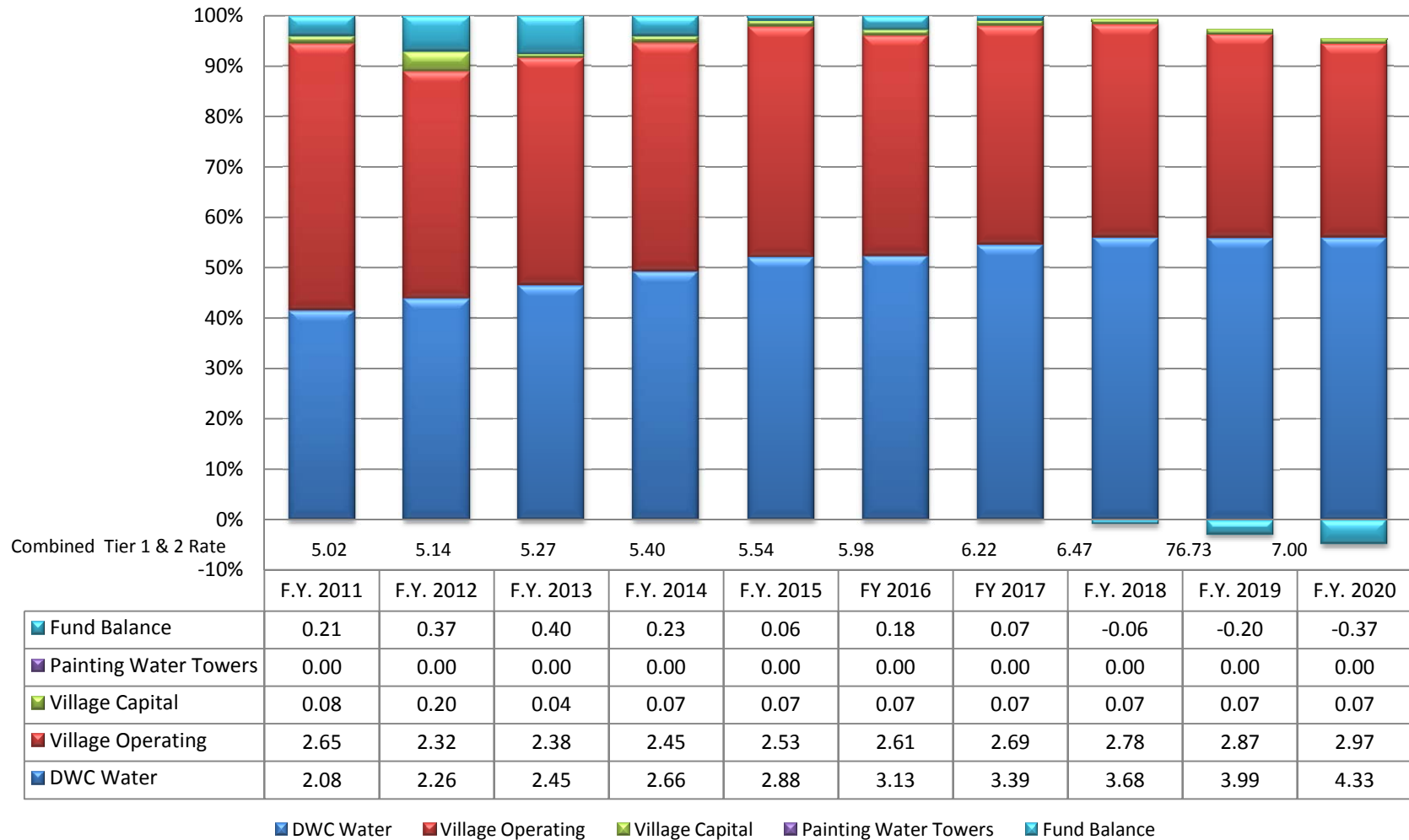
Tier 2 \$4.60 Over 36k residential & over 12k commercial

	5/1/10									
	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015	FY 2016	FY 2017	F.Y. 2018	F.Y. 2019	F.Y. 2020
<b>Option 1-A</b>										
Rate Inc	20.00%	2.50%	2.50%	2.50%	2.50%	8.00%	4.00%	4.00%	4.00%	4.00%
Tier 1	\$4.79	\$4.91	\$5.03	\$5.16	\$5.29	\$5.71	\$5.94	\$6.17	\$6.42	\$6.68
Tier 2	\$5.52	\$5.66	\$5.80	\$5.94	\$6.09	\$6.58	\$6.84	\$7.12	\$7.40	\$7.70
Net income	\$81,888	\$145,806	\$157,746	\$89,275	\$24,687	\$69,265	\$26,984	(\$22,479)	(\$79,928)	(\$146,242)
Fund Balance	\$641,752	\$787,558	\$945,304	\$1,034,579	\$1,059,265	\$1,128,530	\$1,155,514	\$1,133,035	\$1,053,107	\$906,865
Transer WC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Bal	\$641,752	\$787,558	\$945,304	\$1,034,579	\$1,059,265	\$1,128,530	\$1,155,514	\$1,133,035	\$1,053,107	\$906,865
Days in reserve	127	162	184	190	183	184	178	164	144	116

**Funds Available in Water Capital Fund for painting of water towers**

\$0

## Breakdown Water Rates - Option 1 -A - 20% Increase Year 1 No Transfer to Water Capital Fund



Water Fund  
Five Year Plan  
(FY2011-2020)

DATA ASSUMPTIONS

	F.Y. 2009	F.Y. 2010	F.Y. 2011	F.Y. 2012	F.Y. 2013	F.Y. 2014	F.Y. 2015	FY 2016	FY 2017	F.Y. 2018	F.Y. 2019	F.Y. 2020
PARAMETERS	Actual	Estimated	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Interest Rate	5.00%	2.00%	2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Inflation Rate	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Salary Increase				2.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
Pension Increase				20.00%	10.00%	10.00%	10.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Purchase through DuPage Water Commission (MGY)	406	406	385	385	385	385	385	385	385	385	385	385
Unbilled (accounted/unaccounted)	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Billed Sales (MGY)	405.96	405.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96	384.96
Wholesale Water Rate	\$1.65	\$1.77	\$2.08	\$2.26	\$2.45	\$2.66	\$2.88	\$3.13	\$3.39	\$3.68	\$3.99	\$4.33
1st Tier												
% of Total	43.83%	43.83%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%	68.530%
Rate (\$/1000)	\$3.99	\$3.99	\$4.79	\$4.91	\$5.03	\$5.16	\$5.29	\$5.71	\$5.94	\$6.17	\$6.42	\$6.68
2nd Tier												
% of Total	56.17%	56.17%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%	31.470%
Rate (\$/1000)	\$4.60	\$4.60	\$5.52	\$5.66	\$5.80	\$5.94	\$6.09	\$6.58	\$6.84	\$7.12	\$7.40	\$7.70
Village rate increase			20.0%	2.5%	2.5%	2.5%	2.5%	8.0%	4.0%	4.0%	4.0%	4.0%

<b>Rate Breakdown</b>												
DWC - water			2.08	2.26	2.45	2.66	2.88	3.13	3.39	3.68	3.99	4.33
Village Operating			2.65	2.32	2.38	2.45	2.53	2.61	2.69	2.78	2.87	2.97
Village Capital			0.08	0.20	0.04	0.07	0.07	0.07	0.07	0.07	0.07	0.07
Transfer for water towers			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance			0.21	0.37	0.40	0.23	0.06	0.18	0.07	-0.06	-0.20	-0.37
Combined Tier 1 & 2 Rate			5.02	5.14	5.27	5.40	5.54	5.98	6.22	6.47	6.73	7.00
Combined Tier 1 & 2 Rate			1,152,305.29	1,131,631.76	1,110,198.22	1,083,963.50	1,050,816.75	1,127,571.52	1,118,726.49	1,104,020.84	1,082,718.83	1,054,011.70
Combined Tier 1 & 2 Rate			5.02	5.14	5.27	5.40	5.54	5.98	6.22	6.47	6.73	7.00



Water Fund  
Five Year Plan  
(FY2011-2020)

(Current Assests - Current Liabilities)

DESCRIPTION	F.Y. 2009 Actual	F.Y. 2010 Estimted	F.Y. 2011 Projected	F.Y. 2012 Projected	F.Y. 2013 Projected	F.Y. 2014 Projected	F.Y. 2015 Projected	FY 2016 Projected	FY 2017 Projected	F.Y. 2018 Projected	F.Y. 2019 Projected	F.Y. 2020 Projected
Beginning Balance - May 1	\$612,688	\$584,493	\$559,864	\$641,752	\$787,558	\$945,304	\$1,034,579	\$1,059,265	\$1,128,530	\$1,155,514	\$1,133,035	\$1,053,107
Estimated Revenue	\$1,718,516	\$1,651,190	\$1,953,105	\$2,000,500	\$2,052,920	\$2,106,817	\$2,160,612	\$2,331,700	\$2,425,206	\$2,521,551	\$2,620,739	\$2,722,763
Est. Operating Expenses	\$1,678,091	\$1,649,319	\$1,841,412	\$1,776,404	\$1,878,884	\$1,991,252	\$2,110,135	\$2,236,645	\$2,372,432	\$2,518,240	\$2,674,876	\$2,843,215
Est. Capital Expenses	\$68,620	\$26,500	\$29,805	\$78,290	\$16,290	\$26,290	\$25,790	\$25,790	\$25,790	\$25,790	\$25,790	\$25,790
Surplus (Deficit)	(\$28,195)	(\$24,629)	\$81,888	\$145,806	\$157,746	\$89,275	\$24,687	\$69,265	\$26,984	(\$22,479)	(\$79,928)	(\$146,242)
Estimated Balance April 30	\$584,493	\$559,864	\$641,752	\$787,558	\$945,304	\$1,034,579	\$1,059,265	\$1,128,530	\$1,155,514	\$1,133,035	\$1,053,107	\$906,865
Transfer to Water Capital Fund			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Balance			\$641,752	\$787,558	\$945,304	\$1,034,579	\$1,059,265	\$1,128,530	\$1,155,514	\$1,133,035	\$1,053,107	\$906,865

Days of Operating Expenses	127	124	127	162	184	190	183	184	178	164	144	116
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Total Transfer to Water Capital

**DWC Rates**

FY 2011 17% increase

FY 2012-15 - 8.5% increase

MINUTES OF THE REGULAR MEETING OF THE HOTEL/MOTEL TAX ADVISORY COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON WEDNESDAY, JANUARY 27, 2010, AT 4:00 P.M. AT THE VILLAGE HALL, 7760 SO. QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER

Village President Robert Napoli called the meeting to order at 4:00 p.m.

2. ROLL CALL

Those present were Village President Robert Napoli, Member Jonathon Earlywine (Red Roof Inn), Member Rashmi Patel (Super 8), Director of Finance Sue Stanish, and Beth Marchetti, DuPage Convention and Visitors Bureau.

ABSENT: Member James Hetman (Holiday Inn) and Roswita Korpas (LaQuinta Inn)

Member Ronald Isdonas (Willowbrook Burr Ridge Chamber of Commerce) entered the meeting at 4:05 p.m.

3. MINUTES - January 28, 2009

Village President Robert Napoli asked if there were any corrections to the minutes of the October 28, 2009, meeting.

MOTION: Made by Member Earlywine, Seconded by Member Patel, to approve the October 28, 2009, minutes.

UNANIMOUS VOICE VOTE

MOTION DECLARED CARRIED

4. MONTHLY FINANCIAL REPORT - September 30, 2009

Director of Finance Sue Stanish presented the Monthly Financial Report for the period ending December 31, 2009. Ms. Stanish stated revenues received to date this year are \$47,076. Ms. Stanish gave an overview of the expenditures spent to date in the amount of \$23,849. Ms. Stanish also noted the \$3,000 expenditure for the Route 66 Scenic Byway sign has been paid and the sign is expected to be displayed sometime this July or August. Ms. Stanish stated projected revenues for 2010 are \$71,000. Ms. Stanish also stated the Hotel/Motel Tax Fund is in the black and there are funds available for advertising.

The Committee accepted the Monthly Financial Report for the period ending December 31, 2009, as presented.

5. VISITORS BUSINESS

There was no Visitors Business to present.

6. MARKETING REPORT - October, November and December 2009

Ms. Marchetti from the DuPage Convention and Visitors Bureau presented the marketing reports for the months of October, November and December 2009. Ms. Marchetti also presented copies of the

chamber ad directory and the direct mail piece postcard which will be distributed next week. Ms. Marchetti stated the new Willowbrook logo was placed on chamber ad and the hotel website.

Ms. Marchetti highlighted the following:

- Eblast database has been increasing each month to nearly 3,500 subscribers by the end of December.
- State Wars Roller Hockey Tournament will be held at Darien Sportsplex in August 2010.
- The \$20 DuPage Dining Cards which were dropped off at all four of the hotels which helped visitors book overnight stays.

7. BUDGET - Fiscal Year 2010/11

Ms. Stanish presented the proposed budget for fiscal year 2010/11. Ms. Stanish stated the proposed revenues for Fiscal Year 2010/11 are \$72,010. Ms. Stanish stated the proposed expenditures are \$72,000. This would leave a fund balance at the end of 2011 of about \$5,000. Ms. Stanish stated that if revenues don't come in as expected the expenditure would be decreased to keep the fund always in the black. Ms. Stanish noted the Village Board Budget workshop is scheduled for March 1 at 6:30 p.m.

The Committee accepted the budget for fiscal year 2010/11 as presented.

8. ADVERTISING PROGRAM - Fiscal Year 2010/11

Ms. Marchetti presented an advertising program for fiscal year 2010/11 in the amount of \$47,000. Ms. Marchetti stated this budget includes funds for the following:

- Billboard
- On-line advertising
- Refreshing the hotel website
- Print advertising in the DuPage Visitor Guide, Business Ledger, Illinois Adventure Guide newspaper insert
- Monthly Eblasts
- Reprinting of the current hotels brochures
- Money for any miscellaneous items

Member Earlywine asked Ms. Marchetti to look into the possibility of purchasing canvas bags to advertise all four hotels. Ms. Marchetti suggested some of the miscellaneous funds be used to purchase Chicago Cubs and Chicago White Sox tickets to do a "register to win", promotion on the hotel website. Member Earlywine suggested Beth look into the possibility of advertising in military publications, since this area has a high concentration of families.

The Committee accepted the advertising program for fiscal year 2010/11 in the amount of \$47,000 as presented.

9. ADJOURNMENT

The Committee adjourned the meeting at 4:40 p.m.

MINUTES OF THE REGULAR MEETING OF THE HOTEL/MOTEL TAX ADVISORY COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON WEDNESDAY, JANUARY 27, 2010, AT 4:00 P.M. AT THE VILLAGE HALL, 7760 SO. QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER

Village President Robert Napoli called the meeting to order at 4:00 p.m.

2. ROLL CALL

Those present were Village President Robert Napoli, Member Jonathon Earlywine (Red Roof Inn), Member Rashmi Patel (Super 8), Director of Finance Sue Stanish, and Beth Marchetti, DuPage Convention and Visitors Bureau.

ABSENT: Member James Hetman (Holiday Inn) and Roswita Korpas (LaQuinta Inn)

Member Ronald Isdonas (Willowbrook Burr Ridge Chamber of Commerce) entered the meeting at 4:05 p.m.

3. MINUTES - January 28, 2009

Village President Robert Napoli asked if there were any corrections to the minutes of the October 28, 2009, meeting.

MOTION: Made by Member Earlywine, Seconded by Member Patel, to approve the October 28, 2009, minutes.

UNANIMOUS VOICE VOTE

MOTION DECLARED CARRIED

4. MONTHLY FINANCIAL REPORT - September 30, 2009

Director of Finance Sue Stanish presented the Monthly Financial Report for the period ending December 31, 2009. Ms. Stanish stated revenues received to date this year are \$47,076. Ms. Stanish gave an overview of the expenditures spent to date in the amount of \$23,849. Ms. Stanish also noted the \$3,000 expenditure for the Route 66 Scenic Byway sign has been paid and the sign is expected to be displayed sometime this July or August. Ms. Stanish stated projected revenues for 2010 are \$71,000. Ms. Stanish also stated the Hotel/Motel Tax Fund is in the black and there are funds available for advertising.

The Committee accepted the Monthly Financial Report for the period ending December 31, 2009, as presented.

5. VISITORS BUSINESS

There was no Visitors Business to present.

6. MARKETING REPORT - October, November and December 2009

Ms. Marchetti from the DuPage Convention and Visitors Bureau presented the marketing reports for the months of October, November and December 2009. Ms. Marchetti also presented copies of the

chamber ad directory and the direct mail piece postcard which will be distributed next week. Ms. Marchetti stated the new Willowbrook logo was placed on chamber ad and the hotel website.

Ms. Marchetti highlighted the following:

- Eblast database has been increasing each month to nearly 3,500 subscribers by the end of December.
- State Wars Roller Hockey Tournament will be held at Darien Sportsplex in August 2010.
- The \$20 DuPage Dining Cards which were dropped off at all four of the hotels which helped visitors book overnight stays.

7. BUDGET - Fiscal Year 2010/11

Ms. Stanish presented the proposed budget for fiscal year 2010/11. Ms. Stanish stated the proposed revenues for Fiscal Year 2010/11 are \$72,010. Ms. Stanish stated the proposed expenditures are \$72,000. This would leave a fund balance at the end of 2011 of about \$5,000. Ms. Stanish stated that if revenues don't come in as expected the expenditure would be decreased to keep the fund always in the black. Ms. Stanish noted the Village Board Budget workshop is scheduled for March 1 at 6:30 p.m.

The Committee accepted the budget for fiscal year 2010/11 as presented.

8. ADVERTISING PROGRAM - Fiscal Year 2010/11

Ms. Marchetti presented an advertising program for fiscal year 2010/11 in the amount of \$47,000. Ms. Marchetti stated this budget includes funds for the following:

- Billboard
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Member Earlywine asked Ms. Marchetti to look into the possibility of purchasing canvas bags to advertise all four hotels. Ms. Marchetti suggested some of the miscellaneous funds be used to purchase Chicago Cubs and Chicago White Sox tickets to do a "register to win", promotion on the hotel website. Member Earlywine suggested Beth look into the possibility of advertising in military publications, since this area has a high concentration of families.

The Committee accepted the advertising program for fiscal year 2010/11 in the amount of \$47,000 as presented.

9. ADJOURNMENT

The Committee adjourned the meeting at 4:40 p.m.

MINUTES OF THE REGULAR MEETING OF THE MUNICIPAL  
SERVICES COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY,  
FEBRUARY 8, 2010 IN THE VILLAGE HALL, 7760 QUINCY STREET, IN THE  
VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

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1. CALL TO ORDER

Chairman Mike Mistele called the meeting to order at 6:30 PM.

2. ROLL CALL

Those present at roll call were Chairman Mike Mistele, Trustee Terry Kelly, Interim Administrator Larry Maholland, Interim Administrator Megan Pierce, and Director of Municipal Services Tim Halik.

3. APPROVAL OF MINUTES

After reviewing the minutes from the January 11, 2010 regular meeting of the Municipal Services Committee, Chairman Mistele made a motion to approve the minutes as submitted. Trustee Kelly seconded the motion. Motion carried.

After reviewing the minutes from the January 25, 2010 special meeting of the Municipal Services Committee regarding the budget, Chairman Mistele made a motion to approve the minutes as submitted. Trustee Kelly seconded the motion. Motion carried.

4. DISCUSSION – Proposed Adams Street Drainage Improvement Project

Director Halik advised the Committee that Staff has recently further investigated the cause of a drainage problem that is commonly experienced during heavy rains just north of the intersection of Adams Street and Tanglewood Lane, which is within the Lake Willoway development. Halik advised that stormwater will tend to accumulate on the Adams Street pavement to the extent that a traffic hazard is created. In the past, public works crews have measured that the depth of inundation can reach 24". When this occurs, public works crews must post signage warning motorists of the hazard, and have installed pumps to expedite the drain-down of the roadway. Once the stormwater recedes, the underground storm lines are typically jetted to ensure there are no blockages. Halik advised that in the fall of 2009, further investigation was taken by public works crews to televisc the underground lines. This revealed that the storm sewer system that drains this section of Adams street is routed through a decorative fountain located upon the Lake Willoway property. The fountain is a vertical structure that forces water upward and ultimately down its sides, before draining into the Lake Willoway lake through a concrete lined swale. Although the original as-built plan for the Lake Willoway development does not depict this fountain structure, tenured Village employees believe it has been in place for over twenty years. A subsequent meeting with representatives of the Lake Willoway HOA revealed that they were completely unaware of the situation and stated that they would assist in any effort required to alleviate the flooding on Adams Street, since their residents are the ones primarily affected by the created hazard. The Village engineer was asked to review both the storm drainage route and current design of the fountain structure. He was also unaware that the stormwater was routed through the fountain and agreed that was the cause of the flooding problem on the public street. Halik advised that the solution is to bypass the fountain structure and introduce the stormwater directly into the development's lake as originally intended. This

will require the installation of approximately 300 lineal feet of 12" storm sewer pipe. Halik stated that staff obtained a proposal from our regular underground contractor, Sunset Sewer & Water, Inc. in the amount of \$13,849.90 to complete the project. Required landscape restoration will also be a separate expense. Halik also advised that the Lake Willoway HOA representatives stated that they support the completion of this project, but do not have any funds to contribute towards it due to their limited finances. Staff would recommend that we complete this project after the winter thaw this Spring. Completion of this project will not only eliminate a hazardous roadway condition, but will also reduce the amount of jetting expenses we incur to ensure no silt build-up is occurring in the storm sewer lines. There is also funding within the FY 09/10 budget to complete this drainage improvement. Trustee Mistele questioned the design of the proposed solution and route of the new pipe. The Committee concurred with the staff's recommendation and authorized the placement of this item on a future Board agenda.

5. DISCUSSION – Water Billing System Maintenance Service Agreement

Director Halik advised the Committee that the Village's water billing system utilizes specialized software to apply the water meter readings to various water accounts and generate a bill. The water bills are then printed and mailed from the Village Hall. Halik advised that when the system was originally purchased and installed in 2000, the provider, Star Network Systems, offered a maintenance agreement to reduce service costs to the Village associated with the resolution of problems that may develop throughout the system. The Village has purchased this maintenance agreement in the past, most recently in 2005, and have found that it does indeed reduce expenses. In 2008, we were forced to replace several components of the system due to the fact that the cell phone providers were converting from an analog signal to a digital signal. The existing DCUs were not capable of transmitting digitally. Halik advised that at that time, given the unanticipated expense the Village incurred, staff negotiated a no-cost one-year maintenance service agreement starting at the time of installation of the new equipment. The term of this no-cost agreement will expire on March 31, 2010. Therefore, we need to consider a new service agreement, which will have a term from April 1, 2010 to December 31, 2010, to bring us back to a calendar year term. Halik stated that funding has been included in the FY 10/11 Budget to purchase this new maintenance agreement. Staff would recommend that three of the offered services be purchased at the identified prorated costs. Halik stated that if the Committee is in agreement, staff will draft a resolution to authorize the acceptance of the contract and place it on the agenda for a future Village Board meeting. The Committee concurred with the staff recommendation. Chairman Mistele recommended that staff note that funds for this expenditure will come from the water fund. The Committee also inquired of water rates and required notice to the public. Halik advised that staff has been tracking the DuPage Water Commission issue closely, and will make a presentation on the topic during the Board Budget Workshop. Interim Administrator Maholland advised that Trustee Schoenbeck recommended that the article be sent directly to residents. Trustee Kelly recommended that we wait until the forensic accounting is completed.

6. DISCUSSION – Proposed Addition of a Gutter & Downspout Drainage System on the Public Works Garage

Director Halik reminded the Committee that during the consideration of the design of the public works garage, the issue of the lack of a gutter and downspout system to drain roof water was discussed. At the time, the project architect was concerned about the possible

negative aesthetic effects of adding a gutter and downspout system, but also stated that based on the large area of the roof, one may need to be considered later. Both staff and the Committee agreed to monitor this condition after construction, as a gutter and downspout system could easily be added at any time after completion of the building. Halik advised that the building was substantially completed in June of 2009, and crews began moving into the new facility during the late summer. The public works division has now been fully operating out of the new facility since Fall of 2009. Halik shared that on several occasions during heavy rain events, employees have observed a large amount of water cascading from the front, south, portion of the roof. This large amount of roof stormwater runoff falls directly in front of all garage bay overhead doors and at times impedes vehicle loading/unloading. Halik also advised that crews have observed that after a substantial snow melt-off, large pieces of snow and ice can drop from the roof directly in front of the overhead doors. This is occurring even though there is a snow and ice guard installed along the entire south edge of the roof. Staff contacted the original installers of the roof, Wiesbrook Sheet Metal, Inc., to request a proposal to retrofit a roof gutter and downspout system onto the building. Wiesbrook submitted a proposal in the amount of \$9,490.00 to; move the existing snow and ice guard, install 112 lineal feet gutter, and four (4) new downspouts. Trustee Mistele expressed concern in the design sketch in that there does not seem to be an adequate number of downspouts provided to handle the large amount of runoff. Trustee Mistele also recommended that wedges be used the level the new gutter on the fascia, and that a maximum of 60' of water run be used in the gutter design before a downspout is provided. He also inquired whether the gutters would be rolled on-site, and asked about material compatibility if they were made of a galvanized material. Halik stated that he would meet with the contractor to review the design, including all items Trustee Mistele raised, before bringing the item to the Board for approval. The Committee agreed.

7. DISCUSSION – Municipal Services Department

- a) Director Halik advised that the monthly department permit activity report for January was included in the packet. The report indicates that permit revenues increased for the month and that the department brought in slightly over \$23,000 in permit revenue. Halik also stated that if permit revenues for the remainder of the fiscal year stayed strong, we could meet our reduced revenue projection of \$150,000.
- b) Halik reported that the water system pumpage report was also included in the agenda packet for information. The report indicates that at this time we have pumped about 6% less water than the same period of time last year. We are also slightly below our year-end projection of 390,000,000 gallons pumped.

8. VISITOR'S BUSINESS

(none)

9. ADJOURNMENT

Motion to adjourn was made by Chairman Mistele, seconded by Trustee Kelly. The meeting was adjourned at 6:55 PM.



MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JANUARY 11, 2010 AT 6:30 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

**1. CALL TO ORDER**

The meeting was called to order by Trustee O'Connor on at 6:30 p.m.

**2. ROLL CALL**

Those present at roll call were Trustee Tim McMahon, Trustee Sandra Bragg O'Connor, Director of Finance Sue Stanish, and Interim Village Administrator Larry Maholland.

**3. APPROVAL OF MINUTES**

Minutes of the November, 9 2009 Regular Finance and Administration Committee were reviewed and approved.

**4. REVIEW MONTHLY REPORTS**

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

- Total cash outlay for all Village funds - \$838,999 and \$1,465,636
- Average daily outlay of cash for all Village funds - \$27,064 and \$47,279
- Average daily expenditures for the general fund (monthly basis) - \$19,251 and \$26,185
- Average daily expenditures for the general fund - \$18,191 and 19,191

**5. REVIEW OF REVENUES - May 1, 2009 -October 31, 2009**

- Sales tax receipts - \$2,061,318 down 3.7% from the prior year. However compared to the FY 09-10 budget sales tax receipts are tracking about 2% above budget (May-December)
- Income Tax receipts - \$464,679 down 16% compared to the prior year. Compared to budget estimated to be down 13%
- Utility tax receipts - \$766,550 down 10% from the prior year - Compared to budget estimated to be down 12%
- Places of Eating Tax receipts - \$251,346 down 4.2% compared to the prior year. Compared to budget down 5%
- Fines - \$129,867 down 11% compared with the prior year.
- Building Permit receipts - \$103,824 down 21% compared with the prior year
- Water sales receipts - \$1,108,966 down 6.4% compared with the prior year
- Hotel/Motel Tax receipts - \$47,077 down 26% compared with the prior

year

- Motor Fuel Tax receipts \$149,596 down 2% compared with the prior year

**6. REVIEW - Special Recreation Tax Levy**

Superintendent Righton presented the 2009 Special Recreation Tax Levy. The total levy is \$65,300 and will be used for special recreation purposes. The Committee was in full support of the tax levy that will be on the November 23, 2009 Board agenda.

**7. VISIORTS BUSINESS**

There were no visitors in attendance at the meeting.

**8. ADJOURNMENT**

The meeting was adjourned at 7:30 p.m.

# VILLAGE OF WILLOWBROOK

## BOARD MEETING

### AGENDA ITEM - HISTORY/COMMENTARY

ITEM TITLE: UPDATE FY 10-11 GENERAL FUND BUDGET

AGENDA NO. 14a

AGENDA DATE: 3/22/10

STAFF REVIEW:

SIGNATURE:

*Sue Stanish*

LEGAL REVIEW:

SIGNATURE:

N/A

RECOMMENDED BY VILLAGE ADMIN.:

SIGNATURE:

*Meagan E. Pri*

REVIEWED & APPROVED BY COMMITTEE: YES ☐ NO ☐ N/A ☒

#### ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER PERTINENT HISTORY)

Attached for the Board's information is the updated financial summary for changes made to the General Fund since the March 1<sup>st</sup> workshop. The changes are as follows:

- Elimination of Village Planner position –\$90,000 Salary and benefits
- Elimination of one Deputy Chief position –\$163,620 Salary benefits
- Reduction in health insurance premiums - \$10,000 – Original projection 13% increase vs. final at 10%
- Addition - \$49,500 - planning consultant fees
- Addition - \$5,000 - strategic planning
- Addition - \$400 - GFOA Budget Award

#### ITEM COMMENTARY (BACKGROUND, DISCUSSION, KEY POINTS, RECOMMENDATIONS, ETC.)

The current General Fund Surplus sits at \$161,652 with 177 days operating expenses in fund balance (does not include salary increases).

ACTION PROPOSED:

**FINANCIAL SUMMARY - FY 2010-11**  
**GENERAL FUND**[illegible]