

Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

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AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, MAY 12, 2014, AT 6:00 P.M. AT THE VILLAGE HALL, 7760
QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE
COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES – April 14, 2014 Regular Meeting of
the Finance & Administration
Committee
4. DISCUSSION – Illinois Comptroller's Local Debt Recovery
Program
5. REPORT – Monthly Disbursement Reports – April, 2014
6. REPORT – Sales Tax, Income Tax, Utility Tax, Places of
Eating Tax, Fines, Red Light Fines, Building
Permits, Water Revenues, Hotel/Motel Tax and
Motor Fuel Tax
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Dennis Baker

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Mark Shelton



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, APRIL 14, 2014 AT 6:00 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

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

2. ROLL CALL

Those present at roll call were Trustee Umberto Davi, Trustee Paul Oggerino, and Management Analyst Garrett Hummel.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance & Administration Committee held on Monday, January 13, 2014 and Minutes of the Special Joint Meeting of the Municipal Services Committee, the Finance & Administration Committee, and the Public Safety Committee held on Wednesday, February 12, 2014 were reviewed. Motion to approve made by Trustee Oggerino, seconded by Trustee Davi. Motion carried.

4. DISCUSSION - Liquor License Classifications

Trustee Oggerino began by explaining he was approached by a business owner while attending a recent ribbon cutting ceremony with an informal request to consider the creation of a new class of liquor license. This potential new class of license would enable the retail sale of select alcoholic beverages with consumption on site for a nail salon or beauty parlor use. Trustee Oggerino explained the business owner would like to offer customers a glass of wine or champagne while the customer is having their nails done. Trustee Oggerino also noted that with the approval of a new class of liquor license, the uses would have the ability to seek approval from the state of Illinois for a video gaming license.

Trustee Davi inquired as to if it was possible to establish a new liquor license class that would preclude video gaming. Trustee Oggerino said the Village's attorney would review the issue and provide his opinion. Trustee Davi asked if this topic could be brought up at the Village Board meeting later that evening under Committee reports. Trustee Oggerino agreed with Trustee Davi and stated the topic would be presented for discussion at the Village Board meeting.

5. REPORT - Monthly Disbursement Reports - January, February, & March 2014

The Committee reviewed and highlighted the items below for the months of January, February, and March 2014.

- Total cash outlay for all Village funds - \$796,004 (fiscal year to date average is \$1,005,599)
- Ave. daily outlay of cash for all Village funds - \$25,678 (fiscal year to date is \$32,979)
- Ave. daily expenditures for the general fund - \$19,027 (average daily expenditures fiscal year to date is \$21,565)
- Ave. payroll for active employees including all funds - \$148,809 (fiscal year payroll to date is \$3,571,427)

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

- Sales tax receipts - \$3,410,154 up 0.30% from the prior year, 7.0%

over budget.

- Income Tax receipts - \$749,020 up 8.44% compared to the prior year, 15.0% over budget.
- Utility tax receipts - \$1,021,174 down 4.32% from the prior year, 3.6% below budget, consisting of:
 - o Telecomm Tax - \$452,646, down 9.2% from the prior year
 - o Northern IL Gas - \$148,103, up 31.3% from the prior year
 - o ComEd - \$423,586, down 8.1% from the prior year
- Places of Eating Tax receipts - \$427,562 up 0.36% compared to the prior year, 4.2% over budget.
- Fines - \$140,598 up 4.73% compared with the prior year, 7.84% over budget.
- Red Light Fines - \$733,565 up 45.08% from the prior year, 49.5% over budget.
- Building Permit receipts - \$231,968 up 15.60% from the prior year.
- Water sales receipts - \$2,555,035 up 15.35% from the prior year, 6.50% below budget.
- Hotel/Motel Tax receipts - \$53,523 down 7.80% compared with the prior year, 9.6% below budget.
- Motor Fuel Tax receipts - \$235,080 up 3.59% compared with the prior year, 22.9% over budget.

The reports above were approved by Trustee Davi.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications received.

9. ADJOURNMENT

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

The meeting was adjourned at 6:20 p.m.

(Minutes transcribed by: Garrett Hummel, 4/28/14)

**FINANCE COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET**

AGENDA ITEM DESCRIPTION

DISCUSSION – Illinois Comptroller’s Local Debt Recovery Program

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date:

May 12, 2014

- | | |
|--|--|
| <input type="checkbox"/> Discussion Only
<input type="checkbox"/> Seeking Feedback
<input type="checkbox"/> Regular Report | <input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)
<input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)
<input type="checkbox"/> Report/documents requested by Committee |
|--|--|

BACKGROUND

Effective January 1, 2012, Public Act 97-0632 established the “Local Debt Recovery Program” to allow units of local government to collect outstanding debt in coordination with the Illinois Comptroller’s Office. The Act modified the State Comptroller Act (15 ILCS 404/10.05), which currently allows for an offset or deduction from State proceeds to individuals in order to pay either all of or a portion of the claim or account to the State of Illinois or the United States. This modification adds units of local government, school districts, and public institutions of higher education to the entities available to utilize such a procedure.

The Program would allow the Village the ability to collect a wide variety of debts that may include parking tickets, fines, fees and other types of outstanding local obligations. The Comptroller’s Office can access a processing charge of up to \$20 per transaction.

To initiate participation in the Local Debt Recovery Program, the Village must execute an Intergovernmental Agreement with the Comptroller’s Office (copy attached). The Intergovernmental Agreement establishes responsibilities, duties and procedures to provide for the payments. The debts that the Village are seeking to collect must meet some initial procedural due process and notification requirements.

When processing the requested deduction, the person subject to the deduction will receive written notice from the Comptroller’s Office and shall have the right to make a written protest within 60 days after notice is received. The written protest must include the reason for contesting the deduction and provide the opportunity to present relevant information to enable the Comptroller’s Office to determine the amount due and payable. The Intergovernmental Agreement will establish procedures through which the Comptroller will determine the validity of any protest and provide a final disposition regarding the deduction. Failure on the part of the debtor to file a written protest within 60 days waives the right to contest the claim and the Comptroller shall pay the deduction to the unit of local government.

In short, the Local Debt Recovery Program may provide units of local government with a new and inexpensive collection tool against debtors who are anticipating funds from the State of Illinois.

STAFF RECOMMENDATION

Staff would recommend that the Committee authorize the Village Attorney to review the Intergovernmental Agreement, and that this item be brought to the full Board for consideration as an alternative to our typical collection process to obtain payment of fines, fees, and other Village owed debt.

**INTERGOVERNMENTAL AGREEMENT
BY AND BETWEEN
THE ILLINOIS OFFICE OF THE COMPTROLLER
AND
THE (NAME OF LCE HERE – ALL CAPS PLEASE
REGARDING ACCESS TO THE COMPTROLLER’S LOCAL DEBT RECOVERY
PROGRAM**

This Intergovernmental Agreement (“the Agreement”) is hereby made and entered into as of the date of execution by and between the Illinois Office of the Comptroller (hereinafter “IOC”) and the (Name of LCE here (hereinafter “the local unit”), in order to provide the named local unit access to the Local Debt Recovery Program for purposes of collecting both tax and nontax debts owed to the named local unit. Each of the parties hereto is a “public agency” as defined in Section 2 of the Intergovernmental Cooperation Act [5 ILCS 220/2].

WHEREAS, both the State of Illinois and the local unit have a responsibility to collect debts owed to its respective public bodies;

WHEREAS, IOC operates a system, known as the Comptroller’s Offset System (hereinafter, “the System”), for collection of debt owed the State by persons receiving payments from the State;

WHEREAS, the Illinois General Assembly specifically provided for the ability of the local unit to utilize the System when it amended Section 10.05 and added Section 10.05d to the State Comptroller Act [P.A. 97-632; 15 ILCS 405/10.05 and 10.05d];

WHEREAS, IOC and the local unit are empowered under the Illinois Constitution [Ill. Const., Art. VII, Sec. 10], Section 3 of the Intergovernmental Cooperation Act [5 ILCS 220/3], and Section 10.05d of the State Comptroller Act (hereinafter, “the Act”) [15 ILCS 405/10.05d] to contract with each other in any manner not prohibited by law;

NOW THEREFORE, in consideration of the foregoing recitals and the mutual covenants and promises contained herein, the sufficiency of which is hereby acknowledged, the parties do hereby agree as follows:

Article I – Purpose

The purpose of the Agreement between the IOC and the local unit is to establish the terms and conditions for the offset of the State’s tax and nontax payments in order to collect tax and nontax debts owed to the local unit.

Article II – Authority

The authority for State payment offset is granted under Section 10.05 of the Act [15 ILCS 405/10.05] and the authority for entering into this Agreement is granted under Section 10.05d of the Act [15 ILCS 405/10.05d], Section 3 of the Intergovernmental Cooperation Act [5 ILCS 220/3], and Article VII of the Illinois Constitution [Ill. Const., Art. VII, Sec. 10].

Article III – State Payment Offset Requirements and Operations

A. Legal Requirements. The offset of State payments shall be conducted pursuant to the authority granted in Section 10.05 and 10.05d of the Act [15 ILCS 405/10.05 and 10.05d] and the requirements set forth in this Agreement.

1. Definition of “Debt”

- (a) For purposes of this Agreement, debt shall mean any monies owed to the local unit which is less than 7 years past the date of final determination, as confirmed by the local unit in Article III(A)(2)(a)(viii) of this Agreement.
- (b) No debt which is more than 7 years past the date of final determination may be placed or may remain on the System.
- (c) No debt which has resulted in the issuance of a warrant for the arrest of the debtor may be placed or remain on the System so long as that warrant for arrest is active.
- (d) No debt which has resulted in the attachment of a lien on any personal property or other personal interest of the debtor shall be placed or remain on the System so long as that lien is attached to that property or interest.

2. Due Process & Notification

- (a) Before submitting a debt to IOC for State payment offset, the local unit must comply with all of the notification requirements of this Agreement. For purposes of this Agreement, notification of an account or claim eligible to be offset shall occur when the local unit submits to IOC the following information:
 - (i) the name and address and/or another unique identifier of the person against whom the claim exists;
 - (ii) the amount of the claim then due and payable to the local unit;
 - (iii) the reason why there is an amount due to the local unit (i.e., tax liability, overpayment, etc.);
 - (iv) the time period to which the claim is attributable;
 - (v) the local entity to which the debt is owed;
 - (vi) a description of the type of notification has been given to the person against whom the claim exists and the type of opportunity to be heard afforded to such a person;

- (vii) a statement as to the outcome of any hearings or other proceedings held to establish the debt, or a statement that no hearing was requested; and,
 - (viii) the date of final determination of the debt.
- (b) IOC will not process a claim under the Agreement until notification has been received from the local unit that the debt has been established through notice and opportunity to be heard.
 - (c) The local unit is required to provide the debtor with information about a procedure to challenge the existence, amount, and current collectability of the debt prior to the submission of a claim to IOC for entry into the System. The decision resulting from the utilization of this procedure must be reviewable.

3. Certification

- (a) The chief officer of the local unit shall, at the time the debt is referred, certify that the debt is past due and legally enforceable in the amount stated, and that there is no legal bar to collection by State payment offset.
- (b) Only debts finally determined as currently due and payable to the local unit may be certified to IOC as a claim for offset.
- (c) The chief officer of the local unit may delegate to a responsible person or persons the authority to execute the statement of the claim required by the Agreement.
- (d) This delegation of authority shall be made on either electronic or paper based forms provided by the Comptroller.
- (e) For purposes of this Agreement, “chief officer of the local unit” means the (title only – no names please.
- (f) The chief officer hereby acknowledges and agrees that he/she will ensure that the login information into any electronic system provided by the Office of the Comptroller will remain confidential, that only active employees of the local unit may be granted the delegation of authority provided for in Part (c) of this Subsection, and that under no circumstances is a vendor, agent, consultant, collector or any other third-party representative of the local unit authorized to submit or certify debt to IOC on behalf of the local unit.

4. Notification of Change in Status

- (a) The chief officer must notify IOC as soon as possible, but in no case later than 30 days, after receiving notice of a change in the status of an offset claim.
- (b) A change in status may include, but is not limited to, payments received other than through a successful offset, the filing of a bankruptcy petition, the death of the debtor, or the expiration of the ability for the debt to remain on the System, as provided for in Article III(A)(1)(b) of this Agreement.

5. Notification of Change in the Chief Officer

- (a) The local unit shall be responsible for notifying IOC as soon as is practicable in the event the chief officer named in the Agreement is no longer an officer or employee of the local unit or is otherwise unable to perform the certification process provided for in Subsection 3 of this Section.
- (b) Upon obtaining knowledge that the chief officer is no longer an officer or employee of the local unit or is otherwise unable to perform the certification process provided for in Subsection 3 of this Section, whether through notification by the local unit or by any other means, IOC shall suspend the authority for the chief officer and any of his or her designees to certify debt to IOC.
- (c) The local unit shall be responsible for updating records with IOC in the event of a change in the chief officer in order to reestablish certification authority and resume collection by State payment offset.

B. Operational Requirements

- 1. Technical Requirements. IOC agrees to work with the local unit to facilitate information and data procedures as provided for in this Agreement. The local unit agrees to adhere to the standards and practices of IOC when transmitting and receiving data. The chief officer shall assume the responsibility of providing updates to the debtor records on file with IOC in order to ensure an equitable resolution of the debts owed to the local unit.
- 2. Fee. A fee may be charged to the debtor and shall be no more than \$20 per payment transaction. The fee will be deducted from the payment to be offset prior to issuance to the local unit.
- 3. Offset Notices. IOC will send offset notices to the debtor upon processing a claim under the Act and this Agreement. The notice will state that a request has been made to make an offset against a payment due to the debtor, identify the local unit as the entity submitting the request, provide the debtor with a phone number made available pursuant to Article III

(B)(6) of this Agreement, and inform the debtor that they may formally protest the offset within sixty (60) days of the written notice.

4. IOC Protest Process. If a protest is received, IOC will determine the amount due and payable to the local unit. This determination will be made by a Hearing Officer and will be made in light of all information relating to the transaction in the possession of IOC and any other information IOC may request and obtain from the local unit and the debtor subject to the offset. If IOC requests information from the local unit relating to the offset, the local unit will respond within sixty (60) days of IOC's request. IOC may grant the local unit an additional sixty (60) day extension for time to respond. The local unit shall complete an adjudication review with IOC in order to evaluate the local unit and the protest process prior to the offset of any State payments.
5. IOC Hearing Officer. The local unit hereby agrees to provide the Hearing Officer with any information requested in an efficient and timely manner in order to facilitate the prompt resolution to protests filed as a result of this Agreement. For purposes of this Agreement, any decision rendered by the Hearing Officer shall be binding on the local unit and shall be the final determination on the matter. The Hearing Officer may continue the review of a protest at his/her discretion in order to assure an equitable resolution.
6. Local Unit Call Center. The local unit hereby agrees to provide a working phone number which IOC will furnish to persons offset under this Agreement. The local unit shall ensure that the phone number is properly staffed in order to provide information about the debt the local unit is offsetting under this Agreement. The phone number for purposes of this Section and the Agreement is: _____.
7. Debt Priorities. If a debtor has more than one local unit debt, the debt with the oldest date of entry on the System shall be offset first.
8. Transfer of Payment. Transfer of payment by IOC to the local unit shall be made in the form of electronic funds transfer (EFT). Nothing in this section or this Agreement shall limit the ability of either party to modify this Agreement at a later date in order to provide for an alternative method(s) of payment transfer.
9. IOC Refunds. If IOC determines that a payment is erroneous or otherwise not due to the local unit, IOC will process a refund of the offset, and refund the amount offset to the debtor. In the event the refund results in only a partial refund to the debtor, IOC will retain the fee referenced in Article III, Paragraph B, Section 2 above. The fee will only be refunded to the debtor in the event of a full refund of the offset amount.
10. Local Unit Refunds. The local unit is responsible for refunding monies to the debtor, including any and all administrative fees collected by IOC, if

an offset occurred due to inaccurate debt information or over collection, and the local unit has already received payment from IOC. IOC will only refund monies in the event that a payment has not yet been made to the local unit.

11. Third-Party Matching Services. IOC may utilize the services of a third-party vendor to assist in the identification of individual debtors. The local unit shall review and add any valid matches which result from the assistance of the third-party vendor within 30 days of receipt of the updated records. If the local unit is unable to add the valid matches within 30 days of receipt of the updated records, the chief officer must notify IOC as to the reason the local unit is not able to add the records in addition to a time frame for adding the records in the future.

Article IV – Permissible Use of Information

IOC acknowledges that the local unit is providing sensitive information about local debts for the purpose of conducting offsets under the Agreement. As such, IOC will use the information solely in connection with the Local Debt Recovery Program. IOC shall safeguard the local information in the same manner as it protects State debt information.

The local unit acknowledges that IOC is providing sensitive information about State payments for the purpose of conducting offsets under the Agreement. As such, the local unit will use the information solely in connection with the Local Debt Recovery Program. The local unit shall safeguard State information in the same manner as it protects local debt information.

The parties may use information in any litigation involving the parties, when such information is relevant to the litigation.

Article V – Term of the Agreement and Modifications

The Agreement becomes effective as of the Effective Date and shall remain in effect until it is terminated by one of the parties. Either party may terminate this Agreement by giving the other party written notice at least thirty (30) days prior to the effective date of the termination. Any modifications to the Agreement shall be in writing and signed by both parties.

Article VI – No Liability to Other Parties

Except for the fees described in Article III, paragraph B, Section 2 above, each party shall be responsible for its own costs incurred in connection with the Agreement. Each party shall be responsible for resolving and reconciling its own errors, but shall not be liable to any other parties for damages of any kind as a result of errors. Each party shall be liable for the acts and omissions of its own employees and agents. The Agreement does not confer any rights or benefits on any third party.

Article VII – Issue Resolution

The parties acknowledge that IOC is ultimately responsible for the development, design and operation of the System. Subject to that understanding, the parties agree to work cooperatively to resolve any matters that arise during the development, design and implementation of the program. If an issue cannot be resolved informally by mutual agreement of staff personnel, then the parties agree to elevate the issue to a senior level manager for resolution of the issue. For purposes of the Agreement, the “senior level managers” are:

1. IOC: Ray Marchiori, Director – Department of Government and Community Affairs
2. Local Unit: Rep, Title

Article VIII – Contacts

The points of contacts for this Agreement are:

IOC: Alissa Camp, General Counsel
Illinois Office of the Comptroller
325 West Adams
Springfield, Illinois 62704
Phone: 217/782-6000
Fax: 217/782-2112
E-mail: CampAJ@mail.ioc.state.il.us

Local Unit: _____

(Legal Counsel)

Article IX – Acceptance of Terms and Commitment

The signing of this document by authorized officials forms a binding commitment between IOC and the (Name of LCE here. The parties are obligated to perform in accordance with the terms and conditions of this document, any properly executed modification, addition, or amendment thereto, any attachment, appendix, addendum, or supplemental thereto, and any documents and requirements incorporated by reference.

By their signing, the signatories represent and certify that they possess the authority to bind their respective organizations to the terms of this document, and hereby do so.

[Signature Page Follows]

IN WITNESS WHEREOF, the Illinois Office of the Comptroller and the (Name of LCE here by the following officials sign their names to enter into this agreement.

ILLINOIS OFFICE OF THE COMPTROLLER

By: _____

Date: _____

Name: Judy Baar Topinka

Title: Comptroller

LOCAL UNIT NAME HERE – ALL CAPS PLEASE

By: _____

Date: _____

Name:

Title: (CEO of Local Unit



INSTRUCTIONS

This form should be completed by the Claiming Entity (CE), in cooperation with the Office of Government and Community Affairs (OGCA). This form must be completed and processed *prior* to acceptance of any files, including test files, for participation in the Local Debt Recovery Program (LDRP). All fields above the SYSTEMS ADMINISTRATION USE ONLY area are required. The Name, Department Name and Address fields will be used for both consolidated payments to the CE and in the notification letter to the debtor when an offset occurs. Upon completion, send this form to your assigned Program Manager. A separate User Authorization (SCO 501i) is also required.

IMPORTANT: You must complete separate applications for debts to be reported by Taxpayer Identification Number (TIN) and those debts where the TIN is not known.

CLAIMING ENTITY

NAME: (30 character maximum)

DEPARTMENT: (30 character maximum)

TIN KNOWN FOR ALL DEBTOR RECORDS Yes, TIN Known No, TIN Not Known

ADDRESS:

Street Address

City

State

Zip Code

PHONE NUMBER ON DEBTOR LETTERS:

TESTING CONTACT

NAME:

PHONE #:

EMAIL:

BUSINESS ADDRESS:

PRODUCTION CONTACT

NAME:

PHONE #:

EMAIL:

BUSINESS ADDRESS:

ADJUDICATION CONTACT

NAME:

PHONE #:

EMAIL:

Agree to Adjudication Call with OGCA Yes No

SYSTEMS ADMINISTRATION USE ONLY

CLAIMING ENTITY ID:

VENDOR NUMBER:

Development AGC2 ORG2 FGY2 VEN2 CLAT LRMT

Production AGC2 ORG2 FGY2 VEN2 CLAT LRMT



INSTRUCTIONS

For submitting claims for offset to the Illinois Office of the Comptroller (IOC), Claiming Entities (CEs) must complete this User Authorization form and return to IOC.

Field	Local Debt Recovery Program	State Agency
Entity Name	Local Claiming Entity name	Agency name
Department	Department name	Division name
Entity ID	Blank. To be assigned by IOC	5-digit agency code
Chief Officer	Chief Officer named on IGA	Agency head
User Coordinator	This user is given administrative privileges to manage users of the IDROP system on the claiming entity's behalf, excluding the ability to assign file submission authority which can only be assigned by the Chief Officer.	

CLAIMING ENTITY

ENTITY NAME:
(30 characters maximum)

DEPARTMENT:
(30 characters maximum)

ENTITY ID:
(If Known)

CHIEF OFFICER NAME:

CHIEF OFFICER EMAIL:

USER COORDINATOR NAME:

USER COORDINATOR EMAIL:

AUTHORIZING SIGNATURE

The Authorized Signature of the Chief Officer below will be kept on file for use as a certifying signature for each file transmitted to the Illinois Office of the Comptroller. Only employees of the entity who are granted the appropriate security privileges by the Chief Officer will have authority to generate and submit these files on the Chief Officer's behalf. This authority **cannot** be granted to third parties. In addition, by signing below, the Chief Officer promises to treat their login information as confidential and will not provide that information to employees, agents or any other third parties for the purpose of accessing the IDROP system. Any violation of these terms and conditions may result in dismissal from the program.

Date ___/___/___

System Administration Use Only.

Debt Codes:

Category:

Carry TIN:

Program Mgr:

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

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>NET PAYROLL</u>	<u>PAYROLL LIABILITY CHECKS & EFTPS</u>	<u>HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY		\$ 85,319.90	\$ 68,078.14		
MAY	\$ 285,387.15	61,284.85	54,224.84		
MAY	353,485.42	136,416.17	103,298.84	\$ 27,792.42	\$ 1,175,287.73
JUNE	162,456.66	63,522.22	55,693.80		
JUNE	356,374.12	138,257.93	116,395.38	207,394.46 ¹	\$ 1,100,094.57
JULY	96,196.09	61,726.84	54,827.79		
JULY	289,454.73	133,313.14	137,095.22	5,491.73	\$ 778,105.54
AUG	167,932.62	60,485.99	53,730.20		
AUG	251,311.93	131,497.02	88,291.39	1,355.13	\$ 754,604.28
SEP	132,592.67	79,046.82	58,715.05		
SEP	257,977.89	133,213.80	91,826.03	122,463.33 ²	\$ 875,835.59
OCT	364,793.38	67,269.07	56,130.28		
OCT	228,548.18	127,701.47	87,705.94	14,285.26	\$ 946,433.58
NOV	163,144.47	68,000.30	56,077.31		
NOV	448,213.65	82,341.31	61,968.93		
NOV		115,601.53	90,036.28		\$ 1,085,383.78
DEC	1,157,110.21	87,410.96	63,658.94		
DEC		119,863.21	89,044.40	109,249.12	\$ 1,626,336.84
JAN	448,408.44	95,398.99	69,501.63		
JAN	340,775.84	117,155.72	85,700.33	325.00	\$ 1,157,265.95
FEB	94,572.76	77,513.46	62,012.92		
FEB	333,001.46	114,699.80	84,444.12		\$ 766,244.52
MAR	207,848.46	94,778.28	64,670.38		
MAR	228,398.75	113,674.14	82,555.12	4,078.45	\$ 796,003.58
APR	304,597.11	77,797.18	61,223.51		
APR	123,190.77	114,031.06	82,697.30	9,014.04	\$ 772,550.97
	<u>\$ 6,795,772.76</u>	<u>\$ 2,557,321.16</u>	<u>\$ 1,979,604.07</u>	<u>\$ 501,448.94</u>	<u>\$ 11,834,146.93</u>

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

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

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

MONTHLY PAYROLL TOTALS ^

MONTH	FISCAL 2011	# of payrolls	FISCAL 2012	# of payrolls	FISCAL 2013	# of payrolls	FISCAL 2014	# of payrolls
MAY	\$ 346,614.01	2	\$ 320,475.00	2	\$ 299,514.62	2	\$ 451,655.27	3
JUNE	365,926.15	2	297,125.05	2	451,165.43	3	316,901.86	*** 2
JULY	523,182.68	3	294,399.85	2	279,814.55	2	329,995.52	*** 2
AUG	304,809.53	2	284,393.36	2	273,921.61	2	277,037.13	2
SEP	303,760.78	2	283,533.10	2	278,778.42	2	305,834.23	**** 2
OCT	282,836.42	2	272,575.02	2	271,719.14	2	281,839.29	2
NOV	298,071.49	2	270,129.71	2	406,102.93	3	417,058.19	3
DEC	514,471.71	3	414,928.38	3	282,756.91	2	303,010.08	2
JAN	302,174.00	2	272,114.94	2	325,687.10	2	309,753.44	2
FEB	287,267.05	2	259,794.38	2	273,907.00	2	280,667.07	2
MAR	286,701.82	2	266,752.86	2	286,411.29	2	297,674.69	2
APR	282,981.74	2	257,248.79	2	273,446.41	2	277,745.82	2
AUG**	-		267,068.17					
APR**	-		85,081.69					
TOTAL	\$ 4,098,797.38	26	\$ 3,845,620.30	25	\$ 3,703,225.41	26	\$ 3,849,172.59	26
AVERAGE PAYROLL	\$ 157,646.05		\$ 139,738.82		\$ 142,431.75		\$ 148,045.10	
CHANGE FROM PRIOR YEAR			-11.36%		1.93%		3.94%	

^ Includes gross salary and payroll taxes for active employees only

* special payout for 3 commander retirements

** special payout for 1 commander retirement

*** includes voluntary separation payout for 1 employee

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

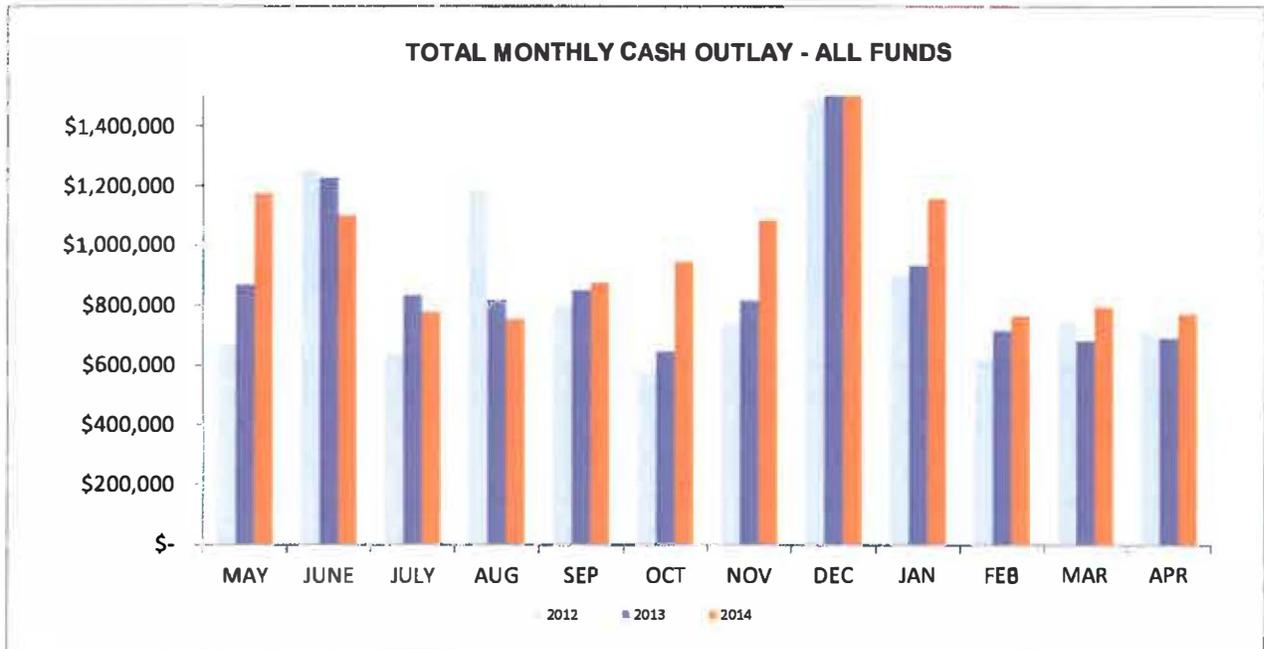


**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2012	FISCAL 2013	FISCAL 2014	FISCAL 2013	FISCAL 2014
MAY	\$ 672,056.01	\$ 870,290.11	\$ 1,175,287.73 *	\$ 28,073.87	\$ 37,912.51
JUNE	1,253,014.59	1,226,031.00	1,100,094.57	40,867.70	36,669.82
JULY	640,846.17	833,357.39	778,105.54	26,882.50	25,100.18
AUG	1,180,026.60	816,663.86	754,604.28	26,344.00	24,342.07
SEP	801,551.97	850,880.84	875,835.59	28,362.69	29,194.52
OCT	581,568.36	645,090.55	946,433.58	20,809.37	30,530.12
NOV	739,532.86	816,308.17	1,085,383.78 **	27,210.27	36,179.46
DEC	1,489,481.60	1,536,678.84	1,626,336.84	49,570.29	52,462.48
JAN	903,734.69	934,882.52	1,157,265.95	30,157.50	37,331.16
FEB	623,043.33	717,506.98	766,244.52	25,625.25	27,365.88
MAR	753,458.83	682,960.98	796,003.58	22,031.00	25,677.53
APR	713,948.25	692,627.23	772,550.97	23,087.57	25,751.70
TOTAL	\$ 10,352,263.26	\$ 10,623,278.47	\$ 11,834,146.93		
AVERAGE	\$ 862,688.61	\$ 885,273.21	\$ 986,178.91	\$ 29,085.17	\$ 32,376.45

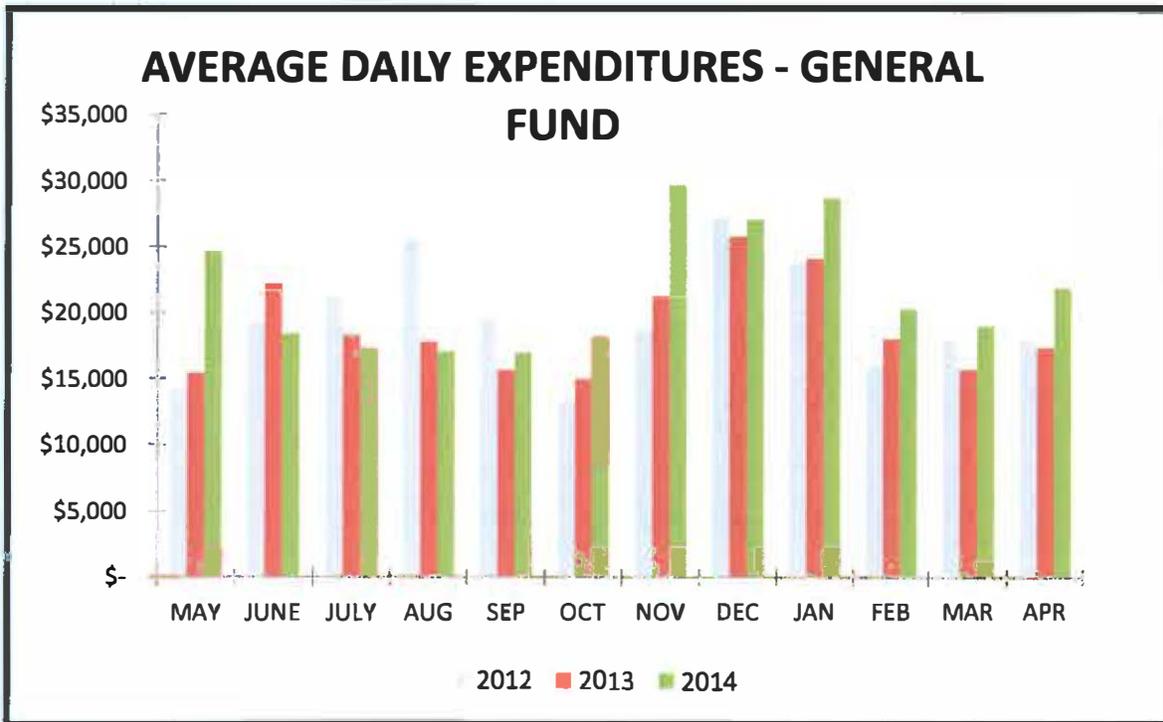
* May 2013 includes 3 payrolls & SLEP buyout

** Nov 2013 includes 3 payrolls



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

MONTH	FISCAL 2012	FISCAL 2013	FISCAL 2014	2014 YEAR TO DATE AVERAGE
MAY	\$ 14,244.09	\$ 15,479.51	\$ 24,649.68	\$ 24,649.68
JUNE	19,261.60	22,172.19	18,406.88	21,528.28
JULY	21,324.27	18,276.60	17,253.39	20,103.32
AUG	25,647.30	17,795.05	17,059.62	19,342.39
SEP	19,613.83	15,656.51	16,988.20	18,871.56
OCT	13,334.73	14,992.42	18,150.76	18,751.42
NOV	18,758.51	21,265.17	29,653.66	20,308.88
DEC	27,248.90	25,780.70	27,052.00	21,151.77
JAN	23,814.27	24,114.56	28,676.41	21,987.84
FEB	16,019.82 *	18,061.86	20,292.74	21,818.33
MAR	18,062.31	15,748.89	19,027.07	21,564.58
APR	18,087.56 *	17,417.76	21,927.12	21,594.79
AVERAGE	\$ 19,618.10	\$ 18,896.77	\$ 21,594.79	



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

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

MONTH DIST	SALE MADE	09-10	10-11	11-12	12-13	13-14
MAY	FEB	\$ 216,102	\$ 223,555	\$ 254,811	\$ 261,216	\$ 250,138
JUNE	MAR	252,558	281,024	296,840	308,159	304,370
JULY	APR	239,611	259,844	281,808	288,609	295,557
AUG	MAY	278,006	284,173	276,985	316,487	334,102
SEPT	JUNE	284,544	314,663	318,524	336,664	338,139
OCT	JULY	269,750	276,383	300,424	291,508	300,405
NOV	AUG	267,033	279,375	326,134	330,699	332,925
DEC	SEPT	253,713	260,636	296,490	300,348	288,422
JAN	OCT	236,393	273,809	272,291	282,374	283,164
FEB	NOV	253,516	290,009	296,763	306,325	295,860
MARCH	DEC	339,352	355,102	387,223	377,505	387,074
APRIL	JAN	193,834	234,660	253,944	277,850	234,816
TOTAL		\$ 3,084,413	\$ 3,333,234	\$ 3,562,238	\$ 3,677,745	\$ 3,644,970
MTH AVG		\$ 257,034	\$ 277,769	\$ 296,853	\$ 306,479	\$ 303,747
BUDGET		\$ 3,018,750	\$ 3,121,250	\$ 3,217,250	\$ 3,493,374	\$ 3,447,000

YEAR TO DATE LAST YEAR : \$ 3,677,745
 YEAR TO DATE THIS YEAR : \$ 3,644,970
 DIFFERENCE : \$ (32,775)

PERCENTAGE OF INCREASE :

-0.89%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,447,000
 PERCENTAGE OF YEAR COMPLETED : 100.00%
 PERCENTAGE OF REVENUE TO DATE : 105.74%
 PROJECTION OF ANNUAL REVENUE : \$ 3,644,970
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 197,970
 EST. PERCENT DIFF ACTUAL TO BUDGET **5.7%**

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

Note 1

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 109,215	\$ 88,618	\$ 83,421	\$ 107,307	\$ 145,711
JUNE	58,315	47,252	50,979	56,417	49,504
JULY	63,492	66,409	66,040	72,448	75,818
AUG	43,220	43,538	45,433	45,462	47,106
SEPT	41,268	44,649	43,732	45,094	45,955
OCT	63,593	64,893	69,459	71,005	80,177
NOV	47,913	48,838	44,235	53,652	53,084
DEC	37,663	54,012	41,649	44,277	42,371
JAN	66,203	61,577	61,880	68,634	78,464
FEB	70,164	76,096	71,344	81,019	83,270
MARCH	43,415	37,954	47,598	45,430	47,560
APRIL	67,732	65,293	73,904	78,886	83,170
TOTAL	\$ 712,193	\$ 699,127	\$ 699,674	\$ 769,631	\$ 832,190
MTH AVG	\$ 59,349	\$ 58,261	\$ 58,306	\$ 64,136	\$ 69,349
BUDGET	\$ 791,786	\$ 686,000	\$ 686,000	\$ 646,306	\$ 725,760

Boxed Numbers - Village has not yet received distribution

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

YEAR TO DATE LAST YEAR: \$ 769,631

YEAR TO DATE THIS YEAR: \$ 832,190

DIFFERENCE: \$ 62,559

PERCENTAGE CHANGE: **8.13%**

BUDGETED REVENUE: \$ 725,760

PERCENTAGE OF YEAR COMPLETED : 100.00%

PERCENTAGE OF REVENUE TO DATE : 114.66%

PROJECTION OF ANNUAL REVENUE : \$ 832,190

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 106,430

EST. PERCENT DIFF ACTUAL TO BUDGET **14.7%**

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

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

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 126,617	\$ 118,228	\$ 103,407	\$ 93,102	\$ 90,574
JUNE	79,181	93,026	90,897	117,206	89,915
JULY	110,478	90,884	91,865	87,823	85,555
AUG	89,919	109,099	96,906	101,980	92,752
SEPT	95,178	107,010	105,187	97,521	85,886
OCT	91,793	100,333	87,792	91,554	91,517
NOV	89,181	78,547	88,869	84,535	76,797
DEC	84,202	86,799	85,543	85,580	86,830
JAN	101,205	97,316	99,304	95,118	96,816
FEB	112,119	115,615	102,349	106,312	110,480
MARCH	121,849	99,953	99,574	106,527	114,052
APRIL	91,022	115,470	94,549	101,146	108,307
TOTAL	\$ 1,192,747	\$ 1,212,279	\$ 1,146,243	\$ 1,168,404	\$ 1,129,481
MTH AVG	\$ 99,396	\$ 101,023	\$ 95,520	\$ 97,367	\$ 94,123
BUDGET	\$ 1,337,500	\$ 1,150,000	\$ 1,197,000	\$ 1,163,633	\$ 1,160,000

YEAR TO DATE LAST YEAR: \$ 1,168,404
 YEAR TO DATE THIS YEAR: \$ 1,129,481
 DIFFERENCE: \$ (38,923)

PERCENTAGE CHANGE:

-3.33%

BUDGETED REVENUE: \$ 1,160,000
 PERCENTAGE OF YEAR COMPLETED : 100.00%
 PERCENTAGE OF REVENUE TO DATE : 97.37%
 PROJECTION OF ANNUAL REVENUE : \$ 1,129,481
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (30,519)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-2.6%**

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

	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
MAY	\$ 49,570	\$ 41,821	\$ 53,612	\$ 52,377	\$ 44,972	\$ 45,168	\$ 42,198	\$ 42,452
JUNE	43,820	50,750	51,957	48,525	47,223	44,146	68,291	42,409
JULY	39,863	54,808	45,389	57,126	45,025	47,817	43,194	42,081
AUG	46,611	51,079	52,629	43,809	46,506	45,385	42,446	42,164
SEPT	46,531	47,442	54,696	47,730	46,612	44,870	43,089	39,419
OCT	50,685	51,648	55,679	53,788	47,373	45,249	42,717	41,333
OCT			9,718 Laq.					
NOV	38,789	37,828	50,367	49,640	37,447	45,682	44,479	40,398
DEC	52,209	55,182	48,286	43,911	46,354	43,687	42,474	41,474
JAN	42,500	40,999	50,887	47,537	45,007	46,094	44,272	41,338
FEB	46,904	52,013	54,513	39,757	45,269	44,813	43,250	40,051
MAR	43,655	80,497	47,629	50,611	36,213	40,246	42,291	39,527
APR	56,485	46,258	56,542	56,969	53,210	43,417	42,541	39,390
TOTAL:	\$ 557,623	\$ 610,325	\$ 631,904	\$ 591,780	\$ 541,210	\$ 536,574	\$ 541,242	\$ 492,036

YTD PRIOR YEAR	\$ 541,242
YTD CURRENT YEAR	\$ 492,036
DIFFERENCE	\$ (49,206)
PERCENTAGE CHANGE	-9.1%

VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
MAY	\$ 20,587	\$ 22,735	\$ 29,751	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790
JUNE	10,813	14,685	21,020	11,184	10,627	13,321	7,277	13,126
JULY	5,965	7,851	14,857	7,056	7,075	8,716	5,609	8,350
AUG	5,125	6,184	10,068	6,943	6,842	6,871	5,318	6,419
SEPT	4,915	5,310	8,470	6,089	6,016	5,190	5,214	5,485
OCT	4,639	5,496	7,816	5,384	6,237	5,141	5,450	5,431
NOV	7,218	7,600	9,111	7,168	6,763	6,975	6,591	6,141
DEC	10,396	10,447	13,377	9,653	8,859	10,035	10,121	9,658
JAN	15,850	18,243	22,887	15,511	16,170	15,217	14,119	16,750
FEB	21,115	27,469	32,441	26,774	24,393	20,479	19,476	26,101
MAR	28,078	36,398	32,452	31,709	26,521	20,614	22,616	30,852
APR	<u>30,298</u>	<u>38,429</u>	<u>24,545</u>	<u>26,718</u>	<u>24,038</u>	<u>15,881</u>	<u>21,834</u>	<u>32,360</u>
TOTAL:	\$ 165,001	\$ 200,847	\$ 226,794	\$ 171,556	\$ 161,977	\$ 147,709	\$ 134,645	\$ 180,463

YTD PRIOR YEAR	\$ 134,645
YTD CURRENT YEAR	\$ 180,463
DIFFERENCE	\$ 45,818
PERCENTAGE CHANGE	34.0%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
MAY	\$ 27,032	\$ 35,414	\$ 41,112	\$ 32,329	\$ 28,101	\$ 38,971	\$ 39,884	\$ 28,332
JUNE	40,255	28,095	37,629	31,126	35,646	33,900	42,108	34,757
JULY	38,655	45,542	33,606	35,583	39,254	35,802	39,020	35,473
AUG	45,036	46,221	47,587	39,638	49,507	45,121	54,686	44,604
SEPT	51,813	44,119	47,277	41,828	54,853	55,597	49,745	41,416
OCT	43,409	45,661	42,724	33,092	47,193	37,872	43,915	44,973
NOV	34,006	38,041	35,236	33,023	34,807	36,682	33,992	30,575
DEC	29,171	40,257	33,882	31,108	32,056	32,290	33,983	35,055
JAN	45,538	37,135	39,057	38,627	36,609	38,464	37,255	39,885
FEB	32,550	50,896	52,466	46,059	45,953	37,527	44,114	44,586
MAR	49,234	38,533	36,645	40,000	37,219	39,185	42,121	43,930
APR	<u>38,260</u>	<u>36,499</u>	<u>39,795</u>	<u>34,524</u>	<u>38,222</u>	<u>35,722</u>	<u>37,773</u>	<u>37,084</u>
TOTAL:	\$ 474,960	\$ 486,412	\$ 487,017	\$ 436,937	\$ 479,420	\$ 467,133	\$ 498,596	\$ 460,670
				YTD PRIOR YEAR			\$ 498,596	
				YTD CURRENT YEAR			\$ 460,670	
				DIFFERENCE			\$ (37,926)	
				PERCENTAGE CHANGE			-7.6%	

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES**

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 29,944	\$ 32,607	\$ 34,339	\$ 37,421	\$ 39,097
JUNE	33,653	34,583	36,544	37,754	40,624
JULY	33,203	38,304	38,639	41,944	43,999
AUG	29,099	35,728	37,829	38,115	39,252
SEPT	33,001	33,184	39,218	40,801	43,327
OCT	30,393	33,204	36,492	40,227	37,833
NOV	28,801	33,296	38,018	36,097	37,229
DEC	33,252	35,058	34,652	39,700	38,042
JAN	31,980	38,456	39,065	43,449	40,096
FEB	29,015	32,964	32,687	35,859	33,452
MARCH	29,353	32,029	34,986	34,674	34,611
APRIL	35,520	35,620	38,362	41,294	41,780
TOTAL	\$ 377,215	\$ 415,036	\$ 440,831	\$ 467,335	\$ 469,342
MTH AVG	\$ 31,435	\$ 34,586	\$ 36,736	\$ 38,945	\$ 39,112
BUDGET	\$ 380,000	\$ 404,500	\$ 429,500	\$ 450,581	\$ 450,000

YEAR TO DATE LAST YEAR: \$ 467,335

YEAR TO DATE THIS YEAR: \$ 469,342

DIFFERENCE: \$ 2,007

PERCENTAGE OF INCREASE:

0.43%

BUDGETED REVENUE: \$ 450,000

PERCENTAGE OF YEAR COMPLETED : 100.00%

PERCENTAGE OF REVENUE TO DATE : 104.30%

PROJECTION OF ANNUAL REVENUE : \$ 469,342

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 19,342

EST. PERCENT DIFF ACTUAL TO BUDGET

4.3%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT FINES

MONTH DIST	09-10	10-11	11-12	12-13	13-14
MAY	\$ 14,846	\$ 19,578	\$ 20,475	\$ 12,129	\$ 14,525
JUNE	14,647	16,689	16,315	16,141	11,948
JULY	16,868	19,660	8,068	11,302	15,097
AUG	20,157	14,809	15,404	5,385	9,322
SEPT	14,024	14,196	7,275	14,236	18,842
OCT	15,004	16,237	17,071	14,533	7,199
NOV	13,858	14,719	13,517	8,246	14,571
DEC	20,463	11,482	12,229	6,560	12,104
JAN	13,669	21,297	12,321	20,660	9,377
FEB	8,980	10,232	11,103	10,511	9,453
MARCH	26,922	13,255	16,448	14,546	18,160
APRIL	16,869	16,761	15,010	15,063	8,192
TOTAL	\$ 196,308	\$ 188,916	\$ 165,235	\$ 149,312	\$ 148,790
MTH AVG	\$ 16,359	\$ 15,743	\$ 13,770	\$ 12,443	\$ 12,399
BUDGET	\$ 200,000	\$ 200,000	\$ 200,000	\$ 160,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 149,312
 YEAR TO DATE THIS YEAR : \$ 148,790
 DIFFERENCE : \$ (522)

PERCENTAGE CHANGE

-0.35%

BUDGETED REVENUE: \$ 145,000
 PERCENTAGE OF YEAR COMPLETED : 100.00%
 PERCENTAGE OF REVENUE TO DATE : 102.61%
 PROJECTION OF ANNUAL REVENUE : \$ 148,790
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 3,790
 EST. PERCENT DIFF ACTUAL TO BUDGET **2.61%**

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

MONTH DIST	FISCAL YEAR				
	09-10	10-11	11-12	12-13	13-14
MAY		\$ 51,750	\$ 19,700	\$ 49,631	\$ 57,075
JUNE		80,350	39,300	54,120	77,454
JULY		67,733	39,925	56,500	96,651
AUG		78,955	61,985	54,325	79,525
SEPT	\$ 300	53,880	68,241	35,300	76,050
OCT	46,720	42,786	83,294	46,200	70,435
NOV	39,000	45,760	88,200	46,037	47,985
DEC	29,900	65,285	39,855	41,645	64,735
JAN	30,425	57,064	34,805	41,395	70,925
FEB	19,550	27,980	34,577	36,135	48,845
MARCH	29,850	26,810	19,223	44,325	43,885
APRIL	32,550	19,005	29,058	50,900	54,150
TOTAL	\$ 228,295	\$ 617,358	\$ 558,163	\$ 556,513	\$ 787,715
MTH AVG	\$ 28,537	\$ 51,447	\$ 46,514	\$ 46,376	\$ 65,643
BUDGET		\$ 484,400	\$ 511,000	\$ 540,000	\$ 540,000

YEAR TO DATE LAST YEAR : \$ 556,513
 YEAR TO DATE THIS YEAR : \$ 787,715
 DIFFERENCE : \$ 231,202

PERCENTAGE CHANGE:

41.54%

BUDGETED REVENUE: \$ 540,000
 PERCENTAGE OF YEAR COMPLETED : 100.00%
 PERCENTAGE OF REVENUE TO DATE : 145.87%
 PROJECTION OF ANNUAL REVENUE : \$787,715
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$247,715
 EST. PERCENT DIFF ACTUAL TO BUDGET **45.9%**

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS**

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 6,747	\$ 35,989	\$ 5,770	\$ 33,084	\$ 21,304
JUNE	5,795	8,399	6,527	30,569	19,336
JULY	7,103	19,396	8,640	11,472	48,123 *
AUG	9,710	17,824	9,921	14,433	17,978
SEPT	7,255	47,342	17,688	28,145	18,866
OCT	30,335	16,986	6,235	6,068	12,371
NOV	3,976	3,277	27,435	8,391	26,382
DEC	32,902	6,864	31,298	14,215	8,540
JAN	23,015	12,160	6,734	27,202	19,495
FEB	3,766	13,567	7,062	7,918	20,254
MARCH	18,445	10,207	31,730	19,167	19,319
APRIL	18,870	28,150	18,959	32,909	26,032
TOTAL	\$ 167,920	\$ 220,161	\$ 177,999	\$ 233,573	\$ 258,000
MTH AVG	\$ 13,993	\$ 18,347	\$ 14,833	\$ 19,464	\$ 21,500
BUDGET	\$ 150,000	\$ 100,000	\$ 150,000	\$ 110,000	\$ 150,000

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

YEAR TO DATE LAST YEAR:	\$	233,573
YEAR TO DATE THIS YEAR:	\$	258,000
DIFFERENCE:	\$	24,427

PERCENTAGE OF CHANGE: 10.46%

BUDGETED REVENUE:	\$	150,000
PERCENTAGE OF YEAR COMPLETED :		100.00%
PERCENTAGE OF REVENUE TO DATE :		172.00%

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

MONTH	Note 1		Note 2		Note 3, 4		% change from same month last fiscal year
	09-10	10-11	11-12	12-13	13-14		
MAY	\$ 119,740	\$ 116,873	\$ 148,758	\$ 156,504	\$ 160,088		2.3%
JUNE	148,867	164,898	170,028	205,606	236,824		15.2%
JULY	105,374	128,685	145,972	178,786	179,328		0.3%
AUG	153,176	183,532	183,885	309,555	281,359		-9.1%
SEPT	173,672	209,281	202,519	286,089	293,074		2.4%
OCT	116,842	141,587	134,151	172,100	196,339		14.1%
NOV	146,601	181,635	167,590	208,056	271,661		30.6%
DEC	144,694	176,935	171,271	204,008	248,323		21.7%
JAN	95,371	117,392	118,494	139,217	171,390		23.1%
FEB	116,663	143,020	143,906	166,637	236,557		42.0%
MARCH	130,119	162,372	163,023	188,447	280,092		48.6%
APRIL	101,335	113,064	136,026	134,770	286,900		112.9%
TOTAL	\$ 1,552,453	\$ 1,839,273	\$ 1,885,623	\$ 2,349,775	\$ 2,841,935		
MTH AVG	\$ 129,371	\$ 153,273	\$ 157,135	\$ 195,815	\$ 236,828		
BUDGET	\$ 1,800,000	\$ 1,931,868	\$ 1,831,500	\$ 2,318,242	\$ 2,898,948		

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

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

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

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

YEAR TO DATE LAST YEAR:	\$ 2,349,775
YEAR TO DATE THIS YEAR:	\$ 2,841,935
DIFFERENCE:	\$ 492,160

PERCENTAGE OF INCREASE:

20.94%

BUDGETED REVENUE:	\$ 2,898,948
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	98.03%
PROJECTION OF ANNUAL REVENUE :	\$ 2,841,935
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (57,013)
EST. PERCENT DIFF ACTUAL TO BUDGET	-1.97%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL HOTEL/MOTEL TAXES**

MONTH	Note 1		Note 2, 3		Note 4, 5	
	09-10	10-11	11-12	12-13	13-14	
MAY	\$ 5,657	\$ 6,553	\$ 4,355	\$ 4,516	\$ 7,112	
JUNE	5,533	4,907	4,226	4,918	7,444	
JULY	6,650	6,872	6,196	8,271	7,038	
AUG	6,046	5,173	10,959	4,947	6,047	
SEPT	6,432	3,526	4,664	6,041	5,216	
OCT	6,155	10,625	6,463	11,030	4,929	
NOV	6,038	3,986	9,154	3,508	4,552	
DEC	4,566	2,325	5,428	5,611	3,666	
JAN	3,728	8,182	2,267	2,268	1,872	
FEB	3,269	1,755	1,945	3,306	3,462	
MARCH	3,056	5,505	4,123	3,634	2,185	
APRIL	2,170	2,262	8,077	5,049	3,459	
TOTAL	\$ 59,299	\$ 61,671	\$ 67,857	\$ 63,099	\$ 56,982	
MTH AVG	\$ 4,942	\$ 5,139	\$ 5,655	\$ 5,258	\$ 4,749	
BUDGET	\$ 80,000	\$ 72,000	\$ 61,000	\$ 62,220	\$ 64,386	

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

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

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

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

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

YEAR TO DATE LAST YEAR: \$ 63,099
 YEAR TO DATE THIS YEAR: \$ 56,982
 DIFFERENCE: \$ (6,117)

PERCENTAGE CHANGE: **-9.69%**

BUDGETED REVENUE: \$ 64,386
 PERCENTAGE OF YEAR COMPLETED : 100.00%
 PERCENTAGE OF REVENUE TO DATE : 88.50%
 PROJECTION OF ANNUAL REVENUE : \$ 56,982
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (7,404)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-11.5%**

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

MONTH DIST	Note 1		Note 2		Note 3		Note 4	
	09-10	10-11	11-12	12-13	13-14			
MAY	\$ 17,906	\$ 19,451	\$ 18,507	\$ 16,579	\$ 14,687			
JUNE	24,456	18,819	18,156	18,468	21,716			
JULY	13,011	17,787	16,894	15,557	14,906			
AUG	21,587	19,278	57,601	18,180	17,483			
SEPT	18,137	18,752	18,325	18,222	20,530			
OCT	14,867	21,587	16,417	54,763	14,523			
NOV	15,108	54,756	18,240	17,307	57,598			
DEC	24,523	26,793	19,269	18,450	16,093			
JAN	18,456	21,584	17,963	17,678	21,370			
FEB	21,440	20,892	17,273	17,157	18,831			
MARCH	16,884	16,823	17,604	14,579	17,343			
APRIL	18,391	19,105	17,123	17,253	13,637			
TOTAL	\$ 224,766	\$ 275,626	\$ 253,372	\$ 244,193	\$ 248,717			
MTH AVG	\$ 18,731	\$ 22,969	\$ 21,114	\$ 20,349	\$ 20,726			
BUDGET	\$ 240,316	\$ 214,800	\$ 226,865	\$ 222,328	\$ 205,814			

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

YEAR TO DATE LAST YEAR : \$ 244,193
 YEAR TO DATE THIS YEAR : \$ 248,717
 DIFFERENCE : \$ 4,524

PERCENTAGE OF CHANGE:

1.85%

BUDGETED REVENUE: \$ 205,814
 PERCENTAGE OF YEAR COMPLETED : 100.00%
 PERCENTAGE OF REVENUE TO DATE : 120.85%
 PROJECTION OF ANNUAL REVENUE : \$ 248,717
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 42,903
 EST. PERCENT DIFF ACTUAL TO BUDGET **20.8%**