



EST. 1960

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

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

**Mayor**

Frank A. Trilla

**Village Clerk**

Leroy R. Hansen

**Village Trustees**

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

**Village Administrator**

Tim Halik

**Chief of Police**

Mark Shelton

**Director of Finance**

Carrie Dittman

**NOTICE**

NOTICE IS HEREBY GIVEN THAT the special meeting of the Finance and Administration Committee of the Village of Willowbrook is scheduled for as follows:

DATE: Monday, February 8, 2016

TIME: 5:30 p.m.

PLACE: Village of Willowbrook  
835 Midway Drive  
Willowbrook, Illinois 60527

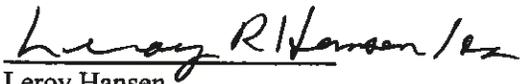
AGENDA: See attached

  
Umberto Davi, Trustee

Notice by facsimile on February 4, 2016

Suburban Life Graphic  
Chicago Tribune  
Chicago Sun-Times

THIS NOTICE WAS PLACED ON THE BULLETIN BOARD IN THE LOBBY OF THE VILLAGE HALL, VILLAGE OF WILLOWBROOK, 835 MIDWAY DRIVE, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS, ON FEBRUARY 4, 2016.

  
Leroy Hansen  
Village Clerk

LH:jk

Any individual with a disability requiring a reasonable accommodation in order to participate in any public meeting held under the authority of the Village of Willowbrook, should contact Timothy Halik, ADA Compliance Officer, Village of Willowbrook, 835 Midway Drive, Willowbrook, IL 60527, or call (630) 920-2237 voice, or (630) 920-2259 TDD- Monday through Friday, between 8:30 a.m. and 4:30 p.m., within a reasonable time before the meeting. Request for sign language interpreters should be made a minimum of five working days in advance of the meeting.



Proud Member of the  
Illinois Route 66 Scenic Byway



EST. 1960

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 [www.willowbrookil.org](http://www.willowbrookil.org)

## AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, FEBRUARY 8, 2016, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
  - a) January 11, 2016 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Consultant Proposal to Assist in the Formation of a New Business District – Ehlers & Associates
5. REPORT – Monthly Disbursement Reports – January 2016
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

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

### Village Administrator

Tim Halik

### Chief of Police

Mark Shelton



Proud Member of the  
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JANUARY 11, 2016 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

**1. CALL TO ORDER**

The meeting was called to order by Trustee Neal at 5:40 p.m.

**2. ROLL CALL**

Those present at roll call were Trustee Gayle Neal and Director of Finance Carrie Dittman. Chairman Umberto Davi arrived at 6:00.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Finance/Administration Committee held on Monday, November 9, 2015 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

**4. DISCUSSION - Formation of a Business District/Reimbursement of Development Related Expenditures**

Director of Finance Dittman reported that the Village has been working with two developers regarding potential commercial re-development projects located near Kingery Highway and Plainfield Rd, and each developer has requested a subsidy for their project. The Village has hired the financial consultant Ehlers Associates to review the developers' projects and determine if a subsidy is warranted. If a public subsidy is determined to be warranted, the primary method to raise the revenue could be through the imposition of a slightly higher sales tax rate (.25% - 1.0%) within a new Business District, which would need to be established and which would encompass these two commercial developments. The additional sales tax generated by the businesses located within the Business District would be used to pay expenses related to the District, such as a public subsidy, and to reimburse the General Fund for costs incurred related to establishing the District.

In order to reimburse the Village for the costs already incurred and for future expenses (if a Business District is formed at a later date), the Village needs to adopt a resolution now expressing our intent to recoup these costs. The Village Attorney Brian Baugh has drafted a resolution, which will be considered by the Village board at the January 11, 2016 meeting.

**5. REPORT - Monthly Disbursement Reports - November & December 2015**

The Committee reviewed and accepted the disbursement reports for the months of November and December, respectively, and key items are highlighted below:

- Total cash outlay for all Village funds - \$1,807,192 & \$966,771.
- Payroll for active employees including all funds - \$309,630 & \$379,193 (2 payrolls each month plus safety incentive in December). The change from the prior fiscal year is a cumulative 13.6% increase, due in part to the separation payouts in August & October to 2 retiring police officers.

- Ave. daily outlay of cash for all Village funds - \$60,240 & \$31,186. Fiscal year to date daily average is \$40,190.
- Ave. daily expenditures for the General Fund - \$29,824 & \$22,293. Fiscal year to date average is \$23,848.

**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**

All revenues are fiscal year to date collections through December 31, 2015:

- Sales tax receipts - \$2,505,010 up 1.8% from the prior year. Trending 4.1% over budget.
- Income Tax receipts - \$597,510 up 13.77% compared to the prior year, 50.1% over budget.
- Utility tax receipts - \$624,836 down 5.12% from the prior year, 7.6% under budget, consisting of:
  - Telecomm tax - \$284,732, up 1.47%.
  - Northern IL gas - \$56,396, down 41.41%
  - ComEd - \$285,829, up 0.72%
- Places of Eating Tax receipts - \$352,789 up 5.08% compared to the prior year, trending 14.2% over budget.
- Fines - \$90,265 down 20.26% compared with the prior year, 6.14% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines - \$170,434 down 62.81% from the prior year receipts, trending 57.0% below budget. Director Dittman reported that Chief Shelton had informed her that the cameras at 75<sup>th</sup> Street and Midway Drive were back in service as of September 27. The 63<sup>rd</sup> Street cameras went down on May 22 and were expected back up on October 31 but are not yet operational (about 23 weeks out of service); IDOT has not granted permission to ATS to get this intersection back online yet, and there is no go-live date yet.
- Building Permit receipts - \$293,015 up 60.26% from the prior year, and we have exceeded the annual budget by \$93,000.
- Water sales receipts - \$2,324,288 up 15.56% from the prior year, 4.48% above budget, attributable in part to the 12% rate increase effective 1/1/2015. Director Dittman noted that a rate increase does not necessarily equate to the same % increase in revenue as customers increase their water conservation when rates go up.
- Hotel/Motel Tax receipts - \$150,013 up 312.45% compared with the prior year, 4.4% below budget. The June 1 rate increase to 5% is now apparent beginning with the June tax payments received in July.

- Motor Fuel Tax receipts - \$146,083 down 33.03% compared with the prior year, 6.7% under budget. The Village received the July - Nov payments in December.

The reports above were approved by Trustee Neal and Chairman 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 at 6:10 p.m. was made by Trustee Neal.

(Minutes transcribed by: Carrie Dittman, 2/2/2016)

**FINANCE & ADMINISTRATION COMMITTEE MEETING**

**AGENDA ITEM SUMMARY SHEET**

**AGENDA ITEM DESCRIPTION**

**DISCUSSION – Consultant Proposal to Assist in the Formation  
of a New Business District – Ehlers & Associates**

**COMMITTEE REVIEW**

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date:

February 8, 2016

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

**BACKGROUND**

The Village has been working with two (2) developers regarding potential commercial re-development projects located near Kingery Highway (Illinois Route 83) and Plainfield Road. Each developer has requested the Village's consideration of providing a public subsidy due to a financial gap that exists in the pro forma for each project. Without some form of assistance, neither project is financially viable. The Village has hired the financial consultant Ehlers Associates on an hourly basis to review the submitted project pro formas and gap analysis reports for each project to determine whether the amount of financial assistance requested for each project is warranted. After the financial review is fully completed, the resulting information along with a staff recommendation will be forwarded to the Village Board for consideration.

**REQUEST FOR FEEDBACK**

It is likely that any developer wishing to re-develop these areas will require some level of subsidy. Therefore, it is recommended that this revenue be raised through the creation of a new Business District in accordance with the Illinois Business District Act (65 ILCS 5/11-74.3 et seq.). Under the provisions of the Act, an evaluation must be completed to determine whether the area is eligible. If it is, there is a statutory process to establish a new Business District. Once created, the sales tax rate within the newly formed Business District would be slightly higher to generate additional revenues which could be applied to these projects. These monies could be paid back to a developer(s) to pay down a note. In order to begin the process of creating a new Business District, a qualified Public Finance Consultant would need to be hired.

The Village has used the Financial Consultant Ehlers & Associates many times in the past in the review of the financial submittals of commercial developments requesting public subsidies. Therefore staff has requested a proposal from Ehlers to assist in the creation of a New Business District to be located at Kingery Highway (Illinois Route 83) & Plainfield Road. The attached proposal includes two (2) main phases of work:

- |   |   |                     |
|---|---|---------------------|
| <ul style="list-style-type: none"><li>▪ Phase I – Initial Project Review / Feasibility Analysis.....\$6,500</li><li>▪ Phase II – Business District Plan Preparation and Adoption.....\$11,000</li></ul> | } | Total Fee: \$17,500 |
|---|---|---------------------|

The estimated project duration is 4 to 8 weeks, dependent on the schedule of required public meetings. If the new Business District is ultimately created, this expense can be reimbursed to the Village from the newly created fund.

**STAFF RECOMMENDATION**

Recommend acceptance of the proposal submitted by Ehlers & Associates to assist in the establishment of a new Business District located at Kingery Highway (Illinois Route 83) and Plainfield Road.



December 22, 2015

**Proposal for  
Business District Services**

**Village of Willowbrook, Illinois**

**Ehlers & Associates, Inc.**

525 W. Van Buren Street, Ste. 450  
Chicago, IL 60607  
Phone: 312-638-5250  
Fax: 312-638-5245  
[www.ehlers-inc.com](http://www.ehlers-inc.com)

**Project Contact**

Maureen Barry, Senior Municipal Advisor/Vice President  
Phone: 312-638-5257  
Email: [mbarry@ehlers-inc.com](mailto:mbarry@ehlers-inc.com)

**Project Team Members**

Tricia Marino Ruffolo, Municipal Advisor  
Mindy Barrett, TIF/BD Coordinator



1-800-552-1171 | [www.ehlers-inc.com](http://www.ehlers-inc.com)



December 22, 2015

Tim Halik  
Village Administrator  
Village of Willowbrook  
835 Midway Drive  
Willowbrook, IL 60527

**Subject: Proposal for Business District Services**

Dear Mr. Halik:

Thank you for inviting Ehlers to submit a proposal to provide the Village of Willowbrook with Business District services for the proposed Project Area, which is located at the southeast and northeast corners of Kingery Highway/State Route 83 and Plainfield Road and includes the Village's Town Center shopping center, a new redevelopment adjacent to the Town Center parcels, and the former K-Mart property.

We have enjoyed working with the Village in reviewing the Developers' proposals for Village assistance in the redevelopment of these properties and we look forward to furthering our partnership with these proposed services. The enclosed proposal for Business District Consulting Services for the Village describes our company's profile, Ehlers' approach to this assignment, scope of services, proposed fees, and an overview of our relevant experience.

Ehlers distinguishes itself from other financial advisory firms by our strong financial skill set and experience, independence, and the collaborative partnership we build with our clients. Ehlers' Municipal Advisors have previous local government experience in finance, management, planning, and development. For over 15 years, Ehlers staff has helped Illinois communities of all sizes and types use Business Districts and Tax Increment Finance to accomplish their economic development and redevelopment goals. We take a pro-active approach to projects and we work with our clients to avoid pitfalls and calm any opposition that may arise.

Ehlers works exclusively with local government clients, not for developers or private parties that might attempt to influence the project or the advice of the firm. Our team offers experience in working on both sides of the process however (public and private), which enhances our ability to work collaboratively with the Village and to be a long-term partner in your success.

Thank you for your consideration of our proposal. We look forward to continuing to work with you on this Business District project in Willowbrook. Should you have any questions or need additional information, please contact me at (312) 638-5257 or [mbarry@ehlers-inc.com](mailto:mbarry@ehlers-inc.com).

Sincerely,

Maureen Barry  
Senior Municipal Advisor/Vice President

Ehlers Inc., Ehlers Investment Partners and Bond Trust Services are affiliate companies.

1-800-552-1171 | [www.ehlers-inc.com](http://www.ehlers-inc.com)

This information provided in these materials does not create or imply any fiduciary relationship, and is being provided solely for the purpose of marketing our services to you as a prospective client of Ehlers & Associates, Inc.

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# Proposal for Business District Services For the Village of Willowbrook, Illinois

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### Appendices

Appendix A: Ehlers Project Experience and References

Appendix B: Resumes

Appendix C: Ehlers Firm Profile

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# Proposal for Business District Services

## For the Village of Willowbrook, Illinois

### Executive Summary

The following proposal is provided by Ehlers & Associates, Inc. (Ehlers) in response to a request from the Village of Willowbrook in December, 2015. The Village of Willowbrook seeks a qualified Public Finance Consulting Team to investigate the feasibility of a Business District for an area which is located at the southeast and northeast corners of Kingery Highway/State Route 83 and Plainfield Road and includes the Village's Town Center shopping center, a new redevelopment adjacent to the Town Center parcels, and the former K-Mart property. and to prepare the required documentation should the area prove to be eligible as a Business District according to the Illinois Municipal Code, specifically in 65 ILCS 5/11-74.3 *et seq.*, as amended (the "Business District Act" or the "Act").

Ehlers is an independent financial advisory firm, and Ehlers' staff has had the pleasure of providing service to local governments in the Midwest since 1955. Close to eighty professionals serve clients from our Illinois, Colorado, Minnesota and Wisconsin offices. These include eight professionals in the Chicago, Illinois office from which the Business District consulting services would be performed. Ehlers provides a complete range of services for Business Districts and economic development. Key services include analysis and documentation of Business District eligibility, recommendations for district boundaries, preparation of the required Business District Plan, projection of Business District sales and hotel/motel taxes, and coordination of the public process.

Our project proposal covers two main phases of work:

1. Phase I – Initial Project Review / Feasibility Analysis
2. Phase II – Business District Plan Preparation and Adoption

Phase II will build on Phase I and could be separately authorized by the Village of Willowbrook. If during Phase I, it is determined that the area does not meet the statutory requirements for designation as a Business District, the contract will be concluded and only fees for Phase I will be billed. During all phases, Ehlers will work with Village staff, engineers, and attorneys to coordinate efforts and to make sure activities occur in accordance with the Village's expectations. Ehlers is in constant contact with our clients to make sure their needs are met.

## Qualifications

### About Ehlers

Ehlers has worked successfully throughout Illinois to accomplish development and redevelopment goals through the use of Business Districts and Tax Increment Finance (TIF) Districts for over 15 years. We assess whether these economic development tools can provide value, and are legally, financially, and politically viable in your community. In addition, Ehlers has helped communities use TIF and Business Districts to upgrade and improve infrastructure; revitalize deteriorated or outmoded commercial areas; attract development to improve job opportunities and the local economy; rehabilitation neighborhoods; and bring new development to areas that are impaired by market or physical constraints, such as environmental contamination or chronic flooding.

A list of references and some similar project examples are provided in **Appendix A**. Recent Business District and TIF clients include the following list:

- Village of Bellwood
- City of Bradley
- City of Geneva
- Village of Glen Ellyn
- Village of Glenwood
- Village of Lemont
- Village of Matteson
- Village of North Riverside
- Village of Oak Park
- Village of Oakwood
- Village of Rockton
- City of Peoria
- City of St. Charles
- Village of Tinley Park
- City of Wheaton
- Village of Wheeling

### Conflict of Interest Statement

The key characteristic of Ehlers is "independence." The firm does not have any relationship with any other parties that might attempt to influence the direction or advice of the firm. Our focus is to work with local units of government and not represent the interests of private parties, investors or developers. Ehlers is unaware of any personal or professional financial interests of any employees which would be a conflict of interest in fulfilling our responsibilities or in representing the Village.

Ehlers owns Bond Trust Services, a bond registrar/paying agent service, as well as Ehlers Investment Partners, serving the investment needs of local government. Currently, these firms have no relationship with the Village of Willowbrook.

## Scope of Services

Ehlers has successfully used the project approach and work program described below for projects similar to the one envisioned by the Village of Willowbrook. The proposed Project Area is located at the southeast and northeast corners of Kingery Highway/State Route 83 and Plainfield Road and includes the Village's Town Center shopping center, a new redevelopment adjacent to the Town Center parcels, and the former K-Mart property.

### Phase I – Initial Project Review / Feasibility Analysis

#### Task 101: Project Area Review and Analysis

The focus of Phase I is to establish Project Area eligibility, conduct field surveys and data analysis, and document findings (to be included in an Eligibility Report created in Phase II if warranted). In Phase I, Ehlers will undertake the following steps within this scope of services:

- Convene a project initiation meeting with representatives of the Village to launch the project and explore the establishment of a Business District as a financing tool for redevelopment.
- Review and gather information on each parcel to ascertain if the qualifying criteria are present and if the Project Area as a whole qualifies for designation under the standards within the Illinois Business District Act (the "Act").
- Establish Project Area Boundary. During the project initiation meeting, preliminary Project Area boundaries will be discussed. Ehlers will map these boundaries and make recommendations for alterations based on information gathered. For similar projects, Ehlers has made recommendations about the boundaries so that the area provides adequate income for planned improvements within the District, and also encourages a large enough redevelopment effort to stimulate development in surrounding areas.
- Where applicable, the Village shall provide certain items to assist in documenting the eligibility of the proposed Business District. Those items include planning documents, information regarding the number of traffic accidents, any traffic studies conducted by the Village or its consultants, and documentation of any outstanding building or life safety code violations, building permit records, property maintenance records, and documentation of the lack of fire suppression or unsafe building conditions for properties or areas within the proposed Business District.
- Review the evidence criteria and create a record supporting the "But For" provision of the Act.
- Prepare a map of the recommended optimal boundaries of the Business District and a map of the qualifying conditions.
- Report findings of the Phase I analysis to the Village.

Fee for Task 101:

\$6,500

**Phase II - Business District Plan Preparation and Adoption**

Assuming the findings of the analysis conducted in Phase I confirm the eligibility of the Project Area for designation by the Village as a Business District according to the Act, in Phase II, materials for the Business District Plan are developed and a document for Village Board adoption is prepared. The Business District Act outlines a specific adoption process, which includes a required public hearing. The Business District Plan is required to initiate the public hearing process and serves as the basis of the ordinance(s) establishing the Business District and any Business District taxes. This phase concludes with the Village's action on the adopting ordinance(s) and, if approved, filing the necessary documentation with the state of Illinois. In Phase II, Ehlers recommends and will perform the following services:

**Task 201: Prepare Business District Plan and Map**

- Prepare Business District Plan document according to the Act. This will include items such as a general description of the Business District boundaries and a map; a legal description of the Business District boundaries (as provided by the Village); the eligibility findings from Phase I; a comparison of the Business District to the Comprehensive Plan and other planning documents; the rate of any taxes to be imposed in the Business District and the period of time for which the taxes shall be imposed. Ehlers will review the draft Business District Plan document at a meeting with Village staff and the Village's designated Business District attorney<sup>1</sup>, if desired.
- Provide a final Map of the Business District. The Village shall prepare a legal description of the boundaries of the Business District based on this map.

**Task 202: Business District Adoption Preparation**

- Confer with Village and its Attorney(s) on the construction of an adoption timeline.
- Assist with drafting ordinance or resolution setting the date and time of the public hearing.
- Assist with drafting public notice(s). The Village will be responsible for the dissemination and posting of all public notifications and advertisements.

**Task 203: Business District Plan Adoption and Submittal to the State of Illinois**

- Attend and make presentation at a public hearing held by the Village Board, as required by the Act.
- Provide Business District Plan revisions, if required as a result of the public participation process and agreed to by the Village.
- Assist with drafting ordinance(s) designating the Business District.

<sup>1</sup> Ehlers recommends that the Village retain an attorney with specific experience in the creation and adoption of Business Districts in Illinois to review and provide assistance with the documents and processes identified within this scope of services. While Ehlers has extensive experience as a qualified consultant, Ehlers does not have attorneys on staff. All attorney expenses are to be assumed by the Village.

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***Proposal for Business District Services***

- Upon approval by the Village Board, assist the Village in submitting all required documentation to the Illinois Department of Revenue. (Note: as part of this task either the Village or Ehlers, at an hourly billing rate, shall confirm property addresses for U.S. Postal Service format.)

Fee for Phase II (Tasks 201, 202, and 203): \$11,000

**Meetings**

The following meetings are included in the Scope of Services:

- A project initiation meeting with representatives of the Village to launch the project and to coordinate various steps.
- A meeting or conference call to review the draft Business District Plan with Village staff, and the Village's designated Business District attorney.
- A Public Hearing held by the Village Board on the proposed Business District.
- One additional progress conference call meeting, if desired, to be scheduled at the discretion of the Village staff.

All services will be performed in conjunction with designated staff of the Village and its designated attorney. All attorney expenses are to be assumed by the Village.

As requested by the Village, Ehlers will participate in additional meetings to discuss the proposed Business District with various parties, such as the Village Board, members of the business community, etc. Any additional meeting requested or required related to the development, qualification, and adoption of the proposed Business District will be submitted to the Village for authorization prior to its completion and will be subject to Ehlers' Hourly Billing Rate of \$200.00 per hour.

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Proposal for Business District Services

**Project Time Frame\***

The proposed time line for each phase is presented below. Ehlers will begin project work immediately after authorization from the Village of Willowbrook.

Phase I – Initial Project Review (Feasibility Analysis) 4 to 8 weeks

Phase II - Business District Plan Preparation and Adoption 4 to 8 weeks

*\*Proposed time frame is in part dependent on schedule of public meetings*

Some contingency times have been included in the time line. However, adherence to the above time line for each phase is dependent on timely provision of information and documents from the Village of Willowbrook and other sources, as well as timely authorization to proceed with each successive phase.

## Project Pricing

Ehlers charges a flat fee for Business District development, qualification, and adoption services, except where hourly rates apply to the optional services offered in this proposal. The project will be completed for the costs provided below, which includes all time, materials, and expenses associated with two iterations of the documents.

Phase I – Initial Project Review / Feasibility Analysis (Task 101)	\$6,500
Phase II - Business District Plan Preparation and Adoption (Tasks 201, 202, and 203)	\$11,000
<b>Total for Phases I – II</b>	<b>\$17,500</b>

If during Phase I it is determined that the area does not meet the statutory requirements for designation as a Business District, the contract will be concluded and only fees for Phase I will be billed.

All services will be performed in conjunction with designated staff of the Village and the community's designated attorney. All attorney expenses are to be assumed by the Village.

Over the course of the assignment, additional services may be required for the development, qualification, and adoption of the proposed Business District that are not included in the Scope of Services. As authorized by the Village, Ehlers will participate in additional meetings and/or will complete additional assignments outside of the proposed Scope of Services to assist the Village. Other additional services could include work associated with boundary changes after completion of reports, crossing into a new tax year, extended delays in receiving comments and changes to documents, additional research and analysis associated with changes to the development program or Business District boundaries, delays that require updating addresses or survey data, or mapping.

Any additional service requested or required for the development, qualification, and adoption of the proposed Business District will be submitted to the Village for authorization prior to its completion and will be subject to Ehlers' Hourly Billing Rate of \$200.00 per hour.

Invoices will be submitted to the Village at the completion of each Phase and are payable upon receipt.

## Project Personnel and Availability of Staff

Ehlers has a team of more than 35 Municipal Advisors companywide with a wide range of private and public sector expertise from which to draw. Ehlers' Illinois office is staffed with six municipal advisors, a financial specialist, and a TIF Coordinator. The Illinois team is supported by over 70 additional Ehlers professionals in our Colorado, Minnesota and Wisconsin offices.

Ehlers uses a team approach with Municipal Advisors assisted by research analysts. One Municipal Advisor will have primary responsibility for our work with the Village and will be assisted by several staff members. This approach affixes responsibility and assures continuity of service for the client from initial submittal through any follow-up work. This also allows a better match of Ehlers' staff expertise to the needs of the Village.

The following Ehlers staff will make up the Willowbrook Project Team:

Maureen Barry, Senior Municipal Advisor/ Vice President, will serve as lead advisor for the Village. As such, all of the project work will either be completed by or directly overseen by Maureen, and she will attend all scheduled meetings.

Tricia Marino Ruffolo, Municipal Advisor, will serve as the second advisor for the Village. She will assist with field studies, reviewing qualifications of the Business District, and review of final documents.

In addition, the Ehlers Project Team will use expertise and resources from within our Illinois and our other offices, if needed, to meet the needs of the Village.

Resumes for Ehlers Team Members as listed above are available for review in **Appendix B**.

The staff assigned to the project will be available to undertake the project as indicated in the "Project Time Frame" section. The Ehlers staff views itself as an extension of the Village's staff and as part of the Village's team to make sure activities occur in accordance with expectations. The Project Team will make every attempt to be available on short notice for meetings and conference calls. We are in constant contact with our clients to make sure their needs are met.

## Duties of the Village

The Village shall provide the following information to assist with determining and documenting eligibility of the proposed Business District:

- Planning documents and traffic studies that address existing and future conditions in the proposed Business District area, such as the Comprehensive Plan, strategic plans, information on proposed developments, engineering studies or cost estimates of proposed public improvements, or other relevant items.
- Address, parcel, ownership, and business/tenant name information for each property within the proposed Business District area in U.S. Postal Service format. (Or, at the Village's request, Ehlers will confirm address information subject to hourly billing rates.)
- Information regarding unsafe building conditions and the existence of conditions which endanger life or property by fire or other causes. Such information may include traffic accident numbers for the past five years, building permit records, property maintenance records, and documentation of the lack of fire suppression.

In Phase II, the Village shall be responsible for the legal description of the boundaries of the Business District based on the final map, and for the publication and mailing of all notices related to the adoption process.

The Village's Attorney shall prepare the ordinance(s) designating the Business District. Ehlers will review the draft ordinances prior to their consideration by the Village Council.

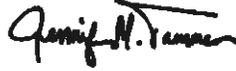
The Village will authorize and direct its administration, attorneys, bond counsel, accountants, engineers, architects, actuaries, and other consultants to prepare and furnish such information as may be reasonably necessary for Ehlers to carry out its duties and obligations, all at no cost to Ehlers.

**Agreement**

This proposal is respectfully submitted by authorized representatives of Ehlers & Associates, Inc.:



Maureen Barry,  
Senior Municipal Advisor/Vice President



Jennifer M. Tammen,  
Municipal Advisor/Principal

The Village of Willowbrook, Illinois hereby accepts the above Proposal for the following Business District Services by its authorized officers, this \_\_\_\_ day of \_\_\_\_\_, 2015.

Attest: \_\_\_\_\_ By: \_\_\_\_\_

Title: \_\_\_\_\_ Title: \_\_\_\_\_

Please send a copy of the agreement page with original signature to:

Ehlers & Associates, Inc.  
525 W. Van Buren Street, Ste. 450  
Chicago, IL 60607

## Appendix A: Ehlers Project Experience and References

Ehlers has worked successfully throughout the Midwest for over 30 years to accomplish development and redevelopment goals through the use of Business Districts and TIF. In the past three years, Ehlers has completed over 280 TIF and Business District Redevelopment Plans and Modifications or Amendments in over 150 communities.

The following summaries describe some examples of Ehlers' specific project experience. The districts and challenges facing these Illinois communities share similarities with the Village of Willowbrook's proposed Business District. The staff contacts listed may be used as references:

### City of St. Charles

The City of St. Charles is located in Kane and DuPage Counties, 34 miles west of Chicago. It is a mature community that grew rapidly in the 1970s to 1990s. Growth has slowed in recent years and many of its commercial and retail developments on the east side of the community are experiencing decline. Older developments along East Main Street are having trouble competing with newer developments on Randall Road.

In the course of the City's development of a new Comprehensive Plan, the East Main Street "subarea" was identified as a key area to be strengthened. In 2012, Ehlers was hired to study the feasibility of the East Main Street Corridor as a Business District. Our work demonstrated that the area is eligible as a Business District and meets the criteria outlined in the Business District Act required to implement Business District taxes. The City of St. Charles is currently in discussions concerning the potential adoption of the Business District Plan. If the City elects to move forward, the next step in the process may be to host a series of meetings with businesses in the proposed Business District to discuss its purpose and how it can be of benefit to them.

#### Specialized Project Experience

- Regional Mall Redevelopment
- Commercial Corridor Redevelopment
- Business District Eligibility and Creation
- Public Participation

#### Contact:

Rita Tungare, AICP, Director of Community & Economic Development  
2 East Main Street  
St. Charles, Illinois 60174  
Phone: (630) 443-3685

## Village of Lemont

The Village of Lemont is a historic community along the Des Plaines River, the Chicago Sanitary and Ship Canal, and the Illinois and Michigan Canal. The Village of Lemont wished to have their historic assets be a catalyst for new downtown development. Lemont had a successful, older TIF District in place, but realized this TIF would not have enough years remaining to encourage further redevelopment. Ehlers assisted Lemont with the creation of a second TIF District (Downtown Canal TIF) and undertook a financial analysis to make sure revenue would support a refinancing of TIF bonds. With a development project on the table, Ehlers prepared increment forecasts and pro forma analysis. Ehlers assisted the Village in developer negotiations to create the redevelopment agreement. (The project has since been constructed and is fully occupied.) The Village has made many public improvements with the assistance of TIF funds, including the construction of a parking structure.

Lemont then engaged Ehlers in 2008 to assist the community in the creation of an additional TIF (Gateway TIF), located on the Village's northeast border. The mostly vacant area has been occupied by heavy industrial uses, many of which are still present, such as automobile and construction storage, wrecking, and utility transmission uses. Deterioration, a lack of access, and inadequate utilities are the main issues to be overcome in this TIF, as well as environmental issues, which may impact adjacent properties once redevelopment occurs. Redevelopment has been slow to occur in the Gateway TIF because of the broader economy, but interest in the area by the development community has been renewed. Ehlers recently worked with the Village to assemble additional vacant parcels, annex them, and add them to the Gateway TIF (as an amendment) to attract a developer to the area.

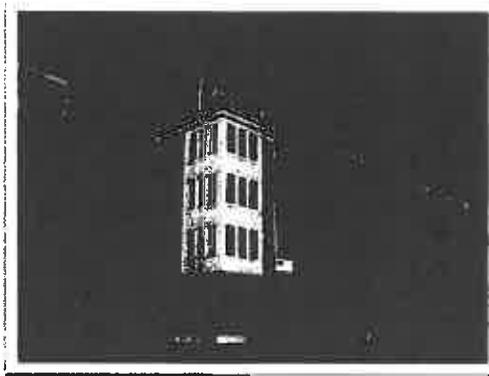
Ehlers continues to serve as Lemont's TIF consultant and also compiles its annual TIF reports and conducts an annual Joint Review Board meeting.

### Specialized Project Experience

- TIF District Creation
- TIF Amendment
- Downtown Redevelopment
- Financial Analysis
- TIF Increment Projections
- Pro forma Analysis
- Developer Negotiations
- Public Infrastructure Finance
- Developer Attraction

### Contact:

George Schafer, Village  
Administrator  
418 Main Street  
Lemont, Illinois 60439  
Phone: (630) 243-2709



## Village of Tinley Park

The Village of Tinley Park undertook the development of two TIF Districts in 2003. The focus of these TIFs was to redevelop key projects as identified by a downtown strategic plan. Ehlers was hired to assist the Village with TIF District qualification and adoption, redevelopment implementation and management, developer RFP, developer negotiations, pro forma analysis, and TIF increment projections.

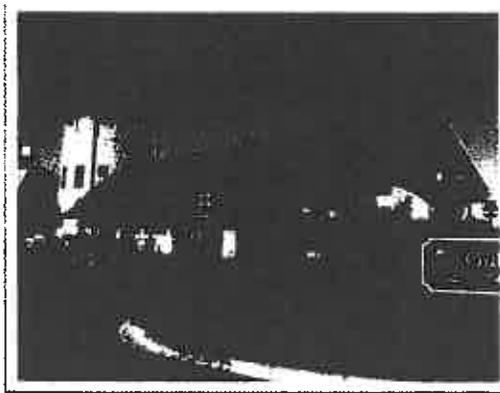
During the TIF District qualification process, the exact boundaries of the TIF Districts became an issue. The Village had made the decision to minimize the number of properties in the TIF Districts, believing that this would be beneficial to the local School District. However, in negotiations the School District indicated it was desirous of adding parcels not initially identified for the TIF. Ehlers assisted with the creation of TIF boundaries that would not only increase the EAV of the parcels for the School District at the end of the TIF, but encourage a large enough redevelopment effort to stimulate additional redevelopment and increase EAV in areas surrounding the TIF.

This work has resulted in Tinley Park becoming a major retail, restaurant, and hospitality hub for the southern suburbs. Additionally, the School District's belief that activity in the TIFs would result in redevelopment outside the TIF areas has become reality, as significant rehabilitation and renewal of properties in this area has occurred.

Ehlers provides TIF increment projections on redevelopment proposals and other TIF Consulting and Administration services on an ongoing basis for the Village, and is currently consulting with the Village on plans for two new proposed TIF Districts.

### Specialized Project Experience

- Downtown Development
- TIF District Creation
- TIF Amendments
- Redevelopment Implementation
- Public Participation
- Developer RFP
- Developer Negotiations
- Pro forma Analysis
- TIF Increment Projections



### Contact:

Michael Mertens, Assistant Village  
Administrator  
16250 South Oak Park Avenue  
Tinley Park, Illinois 60477  
Phone: (708) 444-5000

## Appendix B: Resumes



**Maureen Barry, CIPMA**  
Municipal Advisor

Maureen joined the Ehlers Illinois office in 2008 as a Municipal Advisor after working directly for local governments for over 15 years. She specializes in assisting public organizations in Illinois with the design and implementation of financial and economic development solutions. Ehlers' clients benefit from Maureen's broad perspective and hands-on experience in a wide range of local government matters, including tax increment financing, development analysis, project management, debt issuance, and other public finance related projects.



**Maureen Barry**  
Direct: (312) 638-5257  
mbarry@ehlers-inc.com

### Areas of Expertise

#### Economic Development & Redevelopment

- Tax Increment District and Business District Feasibility Studies and Plans for District Qualification and Amendment
- Project Management Services
- Revenue Projections
- TIF Annual Reports
- Development Incentives Analysis & Negotiations
  - o Pro Forma Analysis/Out For Test
- Development Strategic Planning
- Developer Attraction & Selection
- Fiscal Impact Analysis
- Revenue Bond Financing

#### Public Participation

- Referendum Strategies
- Public Participation Process

#### Debt Planning and Issuance

- Analysis & Presentation of Alternative Financing Options, Plans
- Representation to Bond Market & Credit Rating Agencies
- Refundings
- Special Service Area Financing
- Debt Management

#### Strategic and Financial Planning

- Goal Setting & Strategic Planning
- Financial Management Planning
- Capital Improvements Planning
- Fiscal Impact Studies
- Utility Rate Studies

#### Intergovernmental and Public/Private Partnerships

- Intergovernmental and Public/Private Project Studies and Negotiations

### Certifications

- Certified Independent Professional Municipal Advisor (CIPMA) by the National Association of Municipal Advisors (NAMA)

### Professional Memberships

- Illinois City/County Management Association
- Illinois Government Finance Officers Association
- Illinois Municipal Treasurers Association
- Illinois Tax Increment Association
- International City/County Management Association
- Lambda Alpha International (Land Economics)
- Council of Development Finance Agencies

### Education

- Bachelor of Arts (Political Science), University of Dayton
- Master of Public Affairs (Public Management), School of Public and Environmental Affairs, Indiana University

### Notable Projects

- Completed a study of redevelopment financing options for the Roosevelt Road Business Corridor in Oak Park, IL.
- Prepared TIF Eligibility Reports and Redevelopment Plans for two new TIF Districts in Villa Park, IL.
- Advised the City of North Chicago, IL for the refunding of two bond issues resulting in a substantial savings to taxpayers.
- Negotiated redevelopment agreements for a new commercial center in Bradley, IL and new businesses in Decatur, IL.
- Advised the Village of Wheeling, IL on a long term financial forecast and management plan.
- Completed Annual TIF Reports to the State of IL Department of Revenue for municipalities across Illinois.



**Tricia Marino Ruffolo**  
*Municipal Advisor*

Tricia joined Ehlers in 2015 after serving most recently as a financial analyst for the City of Chicago's Department of Planning and Development and as Vice President at LouisSchneider & Associates, Inc. She brings to Ehlers a unique perspective as a consultant for developer and municipalities and as a municipal employee.



Tricia Marino Ruffolo  
Direct 312.698.6262  
truffolo@ehlers-hc.com

Areas of Expertise

**Economic Development**

- Tax Increment District and Business District Feasibility Studies and Plans for District Qualification and Amendment
- Project Management Services
- TIF Feasibility Studies
- TIF Revenue Projections
- TIF Increment Analysis
- Development Incentives Analysis & Negotiations
  - Pro Forma Analysis/Kit For Test
- Development Strategic Planning
- Developer Attraction and Selection
- Fiscal Impact Analysis

**Development & Redevelopment**

- Redevelopment Planning
- Developer Pro Forma Analysis
- Redevelopment Agreement Structuring and negotiation
- Project Management Services
- Developer Attraction & Selection
- Developer Incentives Analysis

**Public Participation**

- Public Participation Process
- Strategic Communications Planning

**Intergovernmental and Public/Private Partnerships**

- Intergovernmental and Public/Private Project Studies and Negotiations

**Strategic and Financial Planning**

- Goal Setting & Strategic Planning
- Fiscal Impact Studies

Professional Memberships

- Council of Development Finance Agencies
- Illinois Economic Development Association
- Illinois City/County Managers Association
- Illinois Tax Increment Association
- Women In Planning and Development

Education

- Bachelor of Arts (Urban Planning), Lake Forest College

Notable Projects

- Managed the technical process of establishing, amending and closing out over 50 Tax Increment Financing (TIF) districts throughout the Chicagoand Area as both a consultant and as a municipal employee. Successfully qualified over 50 redevelopment areas as TIF districts by effectively managing a myriad of details of the approval process.
- Developed a TIF Designation Procedural Manual for the City of Chicago's Department of Planning and Development details the 75+ steps required for a TIF designation process.
- Initiated review and streamlined procedures for designation TIF districts; identified cost saving measures for notification and mailing procedures and long term record storage as required by the State of Illinois.

## Appendix C: Ehlers Firm Profile

Ehlers is an independent public financial advisory firm. We have been in business since 1955 working exclusively for public sector clients throughout Illinois and the Midwest.

Our mission is to design customized financial solutions that help build outstanding communities. Ehlers has a long-standing reputation for developing solutions designed to meet the individual needs of our clients. As your Municipal Advisor, our job is to work with you, the client, to add value, to explain the available options, and to offer advice so that solid, informed decisions are made that benefit the community.

At Ehlers, all employees have ownership in the company and take ownership in serving clients. Ownership sets the tone for the operation of the firm and the nature of the services clients receive. All-employee ownership at Ehlers means:

- Every Ehlers employee has a vested interest in providing the best possible service.
- Our focus is on the long-term success of our clients, not solely on short-term profit and return on investment.

### Compliance with Federal Regulations

For over 50 years, Ehlers has been committed to a fiduciary relationship with our clients. This means that we serve *only* your community's best interests in any financial transaction – not the interests of investors, underwriters, banks or developers.

As of October 1, 2010, all Municipal Advisors are now regulated by the Municipal Securities Rulemaking Board (MSRB) and the Securities Exchange Commission (SEC) as Municipal Advisors (MA) and must act in a "Fiduciary Duty" to issuers. Ehlers has registered and is in compliance with the Dodd-Frank Act.

### Ehlers Services

Ehlers is a full service firm and economic development is just one of Ehlers' core services. The staff at Ehlers provide a wide range of financial services designed to help resolve issues facing local governments.

Our services are grouped into four main categories, representing our core areas of expertise:

- Debt Planning & Issuance
- Economic Development and Redevelopment
- Financial Planning
- Strategic Communications

Ehlers has helped communities to upgrade and improve infrastructure; revitalize deteriorated or outmoded commercial areas; attract development to improve job opportunities and the local

economy; rehabilitate neighborhoods; and bring new development to areas that are impaired by market or physical constraints.

Ehlers provides some of the following services to our clients throughout the Midwest:

#### **Capital Finance & Debt Issuance**

Capital finance is the foundation of Ehlers' business. The ability to borrow money and to manage debt effectively helps local governments fund their capital improvements. Ehlers consistently ranks in the top five nationally for Municipal Advisors in the number of competitive bond sales supervised per year.

Our approach to debt issuance focuses on:

- A thorough understanding of the capital finance options available to local government.
- An issuance process that uses specialization to provide efficient and effective results.
- Ability to issue bonds and other debt ranging in size from \$50,000 to \$100,000,000.
- Good working relationships with other "players" in Illinois public finance, including bond counsel, local counsel, rating agencies, bond dealers, and bond insurers.

#### **Financial Planning Services**

An important planning tool for local governments is the development of a long-term financial plan. Ehlers believes it is useful to combine elements of strategic and financial planning with capital and operating projections. The result provides an enhanced framework for financial decisions so administrators and elected officials have the essential information needed to make decisions on a timely basis.

A financial plan should include three basic elements:

- Spreadsheet with five-to-ten year projection of capital and operating needs.
- Narrative description of the basis for those needs.
- Prioritized schedule of actions needed to implement the plan.

A financial plan differs from a capital improvement plan (CIP). A CIP generally addresses only infrastructure or equipment needs. A financial plan addresses both operating needs and capital needs. It outlines the funding sources as well.

#### **Economic Development / Redevelopment**

Local financial resources often play a role in economic development. Ehlers' staff brings the experience gained from participation in hundreds of development projects. This experience covers all forms of development and all types of public participation. Ehlers helps you assemble the pieces of the puzzle: determining need, assessing risk, evaluating options, and making it happen. This may include prioritizing community goals, preparing a financial plan, and developing a framework for successful decision-making. Ehlers can also help communities

assess the cost/benefit of proposed developments by producing cash flow projections and impact analyses.

### **Tax Increment Financing**

Tax increment financing ("TIF") has proven to be one of the most significant economic development tools available to Illinois municipalities since the late 1970s. Ehlers offers a full spectrum of TIF services that help communities: (i) assess whether TIF is legally, financially and politically feasible and, when appropriate, (ii) proceed with TIF adoption and implementation. Ehlers' core services include completing the analyses and preparing the reports required for TIF adoption. In addition, we offer sophisticated analysis of revenue projections, financial feasibility and the potential impacts of TIF on other taxing districts. Once a TIF district is adopted, Ehlers helps municipalities achieve effective and timely project implementation. Ehlers' services include: facilitation of developer recruitment and selection, analysis of project *pro formas*, negotiation of developer agreements, evaluation of developer incentives and management of the development process.

### **Enterprise Performance and Utility Rate Studies**

Municipalities, park districts, and other local governments own community enterprise operations. This form of physical asset includes convention centers, sports arenas, water parks, golf domes, fitness centers, water & sewer utilities, and community centers. Day-to-day operations may be entrusted to full-time staff or outsourced to a management company. In either situation, the elected governing board and administration want to be sure that their enterprise is producing service and income to the maximum capability. Ehlers can provide a special evaluation or a periodic assessment of your asset. Our strategic advice will be focused on the best business plan and practices for maximum service and income.

### **Arbitrage Monitoring Services**

Sometimes local governments must rebate some of the interest earned from bond proceeds back to the IRS. At Ehlers we help you evaluate ways to qualify for exemptions to this requirement and if that is not possible we offer tracking and reporting services to enable you to fulfill your rebate obligations.

### **Continuing Disclosure**

One of the services we offer as Municipal Advisors is to help you disseminate your financial information annually to national information repositories when this is required with your bond undertaking.

### **Investment Services**

Local governments are challenged daily to balance sound borrowing and investment decisions while managing their cash requirements. Ehlers Investment Partners, an Ehlers affiliate, is a full service, federally registered, independent investment adviser providing investment advisory services to all forms of local governments, helping them balance sound investment decisions and manage daily cash flow needs to control costs and keep assets secure with the goal of earning competitive returns.

## ADDENDUM

This Addendum is made this 11th day of January, 2016, by and between Ehlers & Associates, Inc. (“Ehlers”) and the Village of Willowbrook, Illinois (the “Village”) for professional services relating to assisting the Village with matters pertaining to establishing a business district for an area generally described as the southeast and northeast corners of Route 83 and Plainfield Road.

WHEREAS, the Village desires to retain Ehlers for professional services relating to the above-described services and proposes to enter into an agreement (the “Agreement”) to be dated evenly therewith and desires to amend the Agreement by the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants set forth in the Agreement and this Addendum, Ehlers and the Village agree that the Agreement shall be amended and supplemented as follows:

1. The following terms and conditions shall be and are hereby added to the Agreement:

**Certifications.** Ehlers certifies that Ehlers, its shareholders holding more than five percent (5%) of the outstanding shares of Ehlers, its officers and directors:

- a. are not delinquent in the payment of taxes to the Illinois Department of Revenue in accordance with 65 ILCS 5/11-42.1-1;
- b. are not in default, as defined in 5 ILCS 385/2, on an educational loan, as defined in 5 ILCS 385/1;
- c. are in agreement that in the event of non-compliance with the provisions of this certification relating to equal employment opportunity, the Illinois Human Rights Act or the Illinois Department of Human Rights, Rules and Regulations, Ehlers may be declared ineligible for future agreements with the Village, and this Agreement may be canceled or voided in whole or in

part, and such other sanctions or penalties may be imposed or remedies invoked as provided by statute or regulation;

d. are in compliance with equal employment opportunities and that during the performance of this Agreement:

- 1) That Ehlers will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, marital status, national origin or ancestry, citizenship status, age, physical or mental disability unrelated to ability, sexual orientation, military status or an unfavorable discharge from military service; and, further, that Ehlers will examine all job classifications to determine if minority persons or women are underutilized and will take appropriate affirmative action to rectify any underutilization.
- 2) That, if Ehlers hires additional employees in order to perform this Agreement or any portion of this Agreement, Ehlers will determine the availability (in accordance with the Department's Rules and Regulations) of minorities and women in the areas from which Ehlers may reasonably recruit and Ehlers will hire for each job classification for which employees are hired in a way that minorities and women are not underutilized.
- 3) That, in all solicitations or advertisements for employees placed by Ehlers or on its behalf, Ehlers will state that all applicants will be afforded equal opportunity without discrimination because of race, color, religion, sex, sexual orientation, marital status, national origin or ancestry, citizenship status, age, physical or mental disability unrelated to ability, sexual orientation, military status or an unfavorable discharge from military service.
- 4) That Ehlers will send to each labor organization or representative of workers with which Ehlers has or is bound by a collective bargaining or other agreement or understanding, a notice advising the labor organization or representative of Ehlers's obligations under the Act and the Department's Rules and Regulations. If any labor organization or representative fails or refuses to cooperate with Ehlers in its efforts to comply with the Act and Rules and Regulations, Ehlers will promptly notify the Department and the contracting agency and will recruit employees from other sources when necessary to fulfill its obligations under the Agreement.
- 5) That Ehlers will submit reports as required by the Department's Rules and Regulations, furnish all relevant information as may from time to time be requested by the Department or the contracting agency, and in all respects comply with the Act and the Department's Rules and Regulations.

- 6) That Ehlers will permit access to all relevant books, records, accounts and work sites by personnel of the contracting agency and the Department for purposes of investigation to ascertain compliance with the Act and the Department's Rules and Regulations.
- 7) That Ehlers will include verbatim or by reference the provisions of this clause in every subcontract awarded under which any portion of the Agreement obligations are undertaken or assumed, so that the provisions will be binding upon the subcontractor. In the same manner as with other provisions of this Agreement, Ehlers will be liable for compliance with applicable provisions of this clause by subcontractors; and further it will promptly notify the contracting agency and the Department in the event any subcontractor fails or refuses to comply with the provisions. In addition, Ehlers will not utilize any subcontractor declared by the Illinois Human Rights Commission to be ineligible for contracts or subcontracts with the State of Illinois or any of its political subdivisions or municipal corporations;
  - e. are in compliance with 775 ILCS 5/2-105(A)(4) by having in place and enforcing a written sexual harassment policy;
  - f. are in compliance with 30 ILCS 580/1 *et seq.* (Drug Free Workplace Act) by providing a drug-free workplace by:
    - (1) Publishing a statement:
      - (a) Notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance, including cannabis, is prohibited in Ehlers's workplace.
      - (b) Specifying the actions that will be taken against employees for violations of such prohibition.
      - (c) Notifying the employee that, as a condition of employment on such Agreement, the employee will:
        - (i) abide by the terms of the statement; and
        - (ii) notify the employer of any criminal drug statute conviction for a violation occurring in the workplace no later than five (5) days after such conviction.
    - (2) Establishing a drug-free awareness program to inform employees about:

- (a) the dangers of drug abuse in the workplace;
  - (b) Ehlers's policy of maintaining a drug-free workplace;
  - (c) any available drug counseling, rehabilitation, and employee assistance program; and
  - (d) the penalties that may be imposed upon employees for drug violations.
- (3) Making it a requirement to give a copy of the statement required by subparagraph f.(1) to each employee engaged in the performance of the Agreement, and to post the statement in a prominent place in the workplace.
  - (4) Notifying the Village within ten (10) days after receiving notice under Subparagraph f.(1)(c) (ii) from any employee or otherwise receiving actual notice of such conviction.
  - (5) Imposing a sanction on, or requiring the satisfactory participation in a drug abuse assistance or rehabilitation program by any employee who is so convicted, as required by 30 ILCS 580/5.
  - (6) Assisting employees in selecting a course of action in the event drug counseling treatment and rehabilitation is required and indicating that a trained referral team is in place.
  - (7) Making a good faith effort to continue to maintain a drug-free workplace through implementation of this section;

g. that during the performance of this Agreement Ehlers will not maintain or provide for its employees any segregated facilities at any of its establishments, and not permit its employees to perform their services at any location, under its control, where segregated facilities' means any waiting rooms, work areas, restrooms and washrooms, restaurants and other eating areas, time clocks, locker rooms and other storage or dressing areas, parking lots, drinking fountains, recreation or entertainment areas, transportation and housing facilities provided for employees which are segregated by explicit directive or are in fact segregated on the basis or race, creed, color, or national origin because of habit, local custom, or otherwise; Ehlers (except where it has obtained identical certifications from proposed Subcontractors and material suppliers for specific time periods), obtain certifications in compliance with this subparagraph from proposed subcontractors or material suppliers prior to the award of a subcontract or the consummation of material supply agreements,

exceeding \$10,000.00 which are not exempt from the provisions of the Equal Opportunity clause, and that Ehlers will retain such certifications in its files;

- h. that no Village of Willowbrook officer, spouse or dependent child of a Village of Willowbrook officer, agent on behalf of any Village of Willowbrook officer or trust in which a Village of Willowbrook officer, the spouse or dependent child of a Village of Willowbrook officer or a beneficiary is a holder of any interest in Ehlers; or, if Ehlers's stock is traded on a nationally recognized securities market, that no Village of Willowbrook officer, spouse or dependent child of a Village of Willowbrook officer, agent on behalf of any Village of Willowbrook officer or trust in which a Village of Willowbrook officer, the spouse or dependent child of a Village of Willowbrook officer or a beneficiary is a holder of more than one percent (1%) of Ehlers, but if any Village of Willowbrook officer, spouse or dependent child of a Village of Willowbrook officer, agent on behalf of any Village of Willowbrook officer or trust in which a Village of Willowbrook officer, the spouse or dependent child of a Village of Willowbrook officer or a beneficiary is a holder of less than one percent (1%) of Ehlers, Ehlers has disclosed to the Village of Willowbrook in writing the name(s) of the holder of such interest;
- i. that no officer or employee of the Village of Willowbrook has solicited any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to the government employment or the official position of the employee or officer from Ehlers in violation of the Willowbrook Village Code;
- j. that Ehlers has not given to any officer or employee of the Village of Willowbrook any gratuity, discount, entertainment, hospitality, loan, forbearance, or other tangible or intangible item having monetary value including, but not limited to, cash, food and drink, and honoraria for speaking engagements related to or attributable to the government employment or the official position of the employee or officer in violation of the Willowbrook Village Code;
- k. that neither it nor any of its principals, shareholders, members, partners, or affiliates, as applicable, is a person or entity named as a Specially Designated National and Blocked Person (as defined in Presidential Executive Order 13224) and that it is not acting, directly or indirectly, for or on behalf of a Specially Designated National and Blocked Person and that Ehlers and its principals, shareholders, members, partners, or affiliates, as applicable, are not, directly or indirectly, engaged in, and are

not facilitating, the transactions contemplated by this Agreement on behalf of any person or entity named as a Specially Designated National and Blocked Person;

1. shall comply with the requirements of the Local Government Prompt Payment Act (50 ILCS 505/4 *et seq.*).
2. The remaining terms and provisions of the Agreement are in full force and effect and are not amended, altered or modified by this Addendum.

VILLAGE OF WILLOWBROOK

By: \_\_\_\_\_  
Frank Trilla, Mayor

EHLERS & ASSOCIATES, INC.

By: \_\_\_\_\_  
Maureen Barry, Vice President

**VILLAGE OF WILLOWBROOK  
CHECKS ISSUED  
FISCAL YEAR 2015-2016**

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>NET PAYROLL</u>	<u>PAYROLL LIABILITY CHECKS &amp; EFTPS</u>	<u>HANDWRITTEN CHECKS**</u>	<u>MONTHLY TOTAL</u>
MAY		\$ 95,821.43	\$ 70,500.91		
MAY	\$ 117,424.09	74,804.77	64,876.31		
MAY	341,504.17	135,879.79	102,223.98	\$ 413,390.16 1	\$ 1,416,425.61
JUNE	221,045.30	78,570.73	66,923.74		
JUNE	369,060.00	133,030.57	99,816.62	217,564.93 2	\$ 1,186,011.89
JULY	114,733.01	75,745.42	66,231.29		
JULY	417,577.27	143,381.41	99,943.16	9,528.66	\$ 927,140.22
AUG	182,507.66	75,487.09	66,333.54		
AUG	271,219.45	231,486.41	177,909.91	2,279.88	\$ 1,007,223.94
SEP	224,028.23	73,995.81	65,207.22		
SEP	299,508.92	146,523.60	101,164.92	192,403.61 3	\$ 1,102,832.31
OCT	84,892.15	76,340.12	63,482.72		
OCT	391,693.02	92,732.72	90,044.92		
OCT		133,527.34	103,254.01	381,054.54 4	\$ 1,417,021.54
NOV	447,003.64	84,835.71		5	
NOV	1,047,024.71	133,263.94	93,741.08	1,323.37	\$ 1,807,192.45
DEC	513,546.68	93,989.66	73,098.91		
DEC - safety		36,979.42	20,096.11		
DEC		128,433.27	93,216.49	7,410.42	\$ 966,770.96
JAN	448,342.16	97,471.36	75,751.13		
JAN	260,929.02	145,557.47	99,698.51	605.60	\$ 1,128,355.25
FEB					
FEB					\$ -
MAR					
MAR					\$ -
APR					
APR					\$ -
APR					\$ -
	<u>\$ 5,752,039.48</u>	<u>\$ 2,287,858.04</u>	<u>\$ 1,693,515.48</u>	<u>\$ 1,225,561.17</u>	<u>\$ 10,958,974.17</u>

\*\*Handwritten Checks were processed outside of the normal check run and did not appear on a board warrant report.

**Note 1** Includes final check to FBG Corporation (Village Hall remodel) of \$349,979.84 and checks to Bredemann Ford totaling \$55,661 for purchase of 3 new squad cars.

**Note 2** Includes check to Utility Dynamics Corp of \$128,981.25 (street repairs), to Currie Motors for \$57,554 for squad cars, to Northern Michigan of \$12,500 for canine and training, and to Cintas for \$13,560 for AED's.

**Note 3** Includes check to K-5 Construction of \$173,007 (street maintenance contract) & Shell Oil for \$6,360 (fleet gas)

**Note 4** Includes check to Era Valdivia for \$368,200 for water tank painting.

**Note 5** The 11/13/15 payroll liabilities of \$68,777.81 were included in the board's warrant list for the 11/23/15 meeting.

**VILLAGE OF WILLOWBROOK  
PAYROLL - BY MONTH/YEAR  
FY 2014 - FY 2016**

**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES)**

MONTH	FISCAL 2014	# of payrolls	FISCAL 2015	# of payrolls	FISCAL 2016	# of payrolls
MAY	\$ 451,655.27	3	470,295	3	\$ 478,814.61	3
JUNE	316,901.86 *	2	291,365	2	313,049.08	2
JULY	329,995.52 *	2	294,243	2	320,008.70	2
AUG	277,037.13	2	291,799	2	485,924.37	2
SEP	305,834.23 **	2	281,936	2	321,598.97	2
OCT	281,839.29	2	430,136	3	489,679.15	3
NOV	417,058.19	3	304,659	2	309,629.58	2
DEC	303,010.08	2	338,781	2	379,192.82	2 #
JAN	309,753.44	2	319,576	2	345,774.35	2
FEB	280,667.07	2	339,390	2		
MAR	297,674.69	2	293,374	2		
APR	277,745.82	2	282,993	2		
<b>TOTAL</b>	<b>\$ 3,849,172.59</b>	<b>26</b>	<b>\$ 3,938,547.16</b>	<b>26</b>	<b>\$ 3,443,671.63</b>	<b>20</b>
AVERAGE PAYROLL	\$ 148,045.10		\$ 151,482.58		\$ 172,183.58	
CHANGE FROM PRIOR YEAR	3.94%		2.32% ***		13.67% ****	

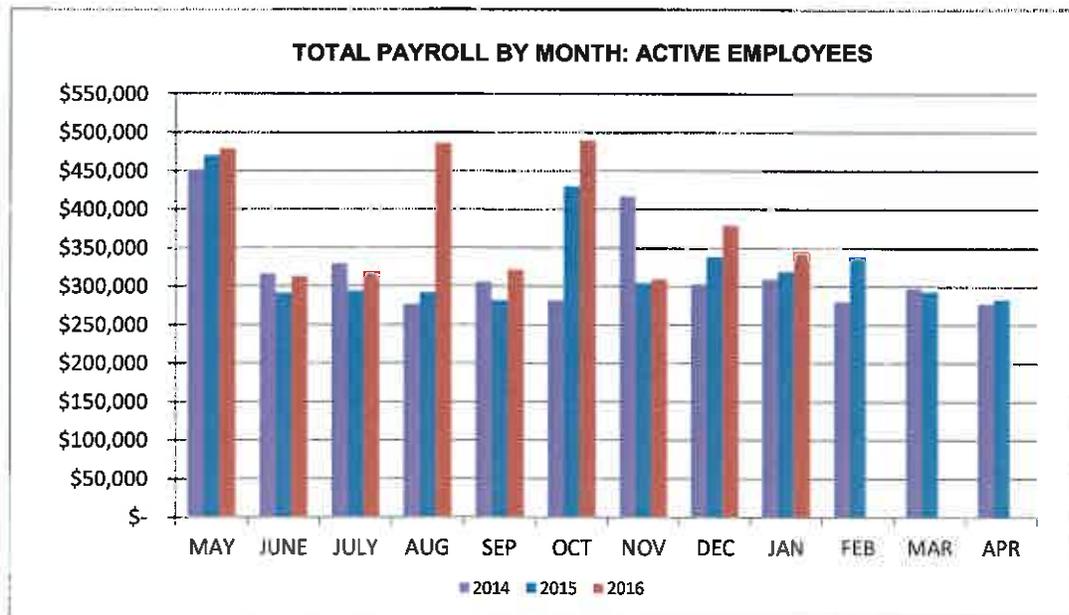
\* includes voluntary separation payout for 1 employee

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

\*\*\*includes 2.75% union increase

\*\*\*\*includes 2.75% union increase, additional police overtime, addition of Finance Director, 2 retirement payouts

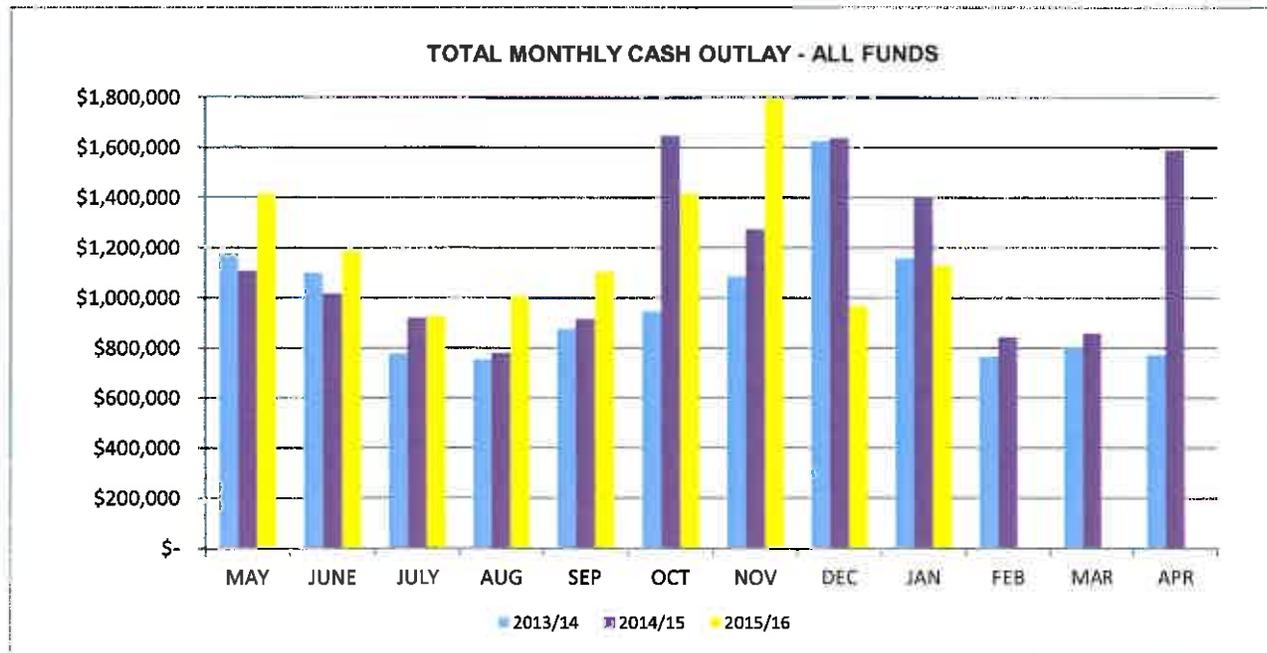
# Dec 2015 includes safety incentive payroll (\$55,968 gross)



**VILLAGE OF WILLOWBROOK  
CASH OUTLAY  
ALL FUNDS**

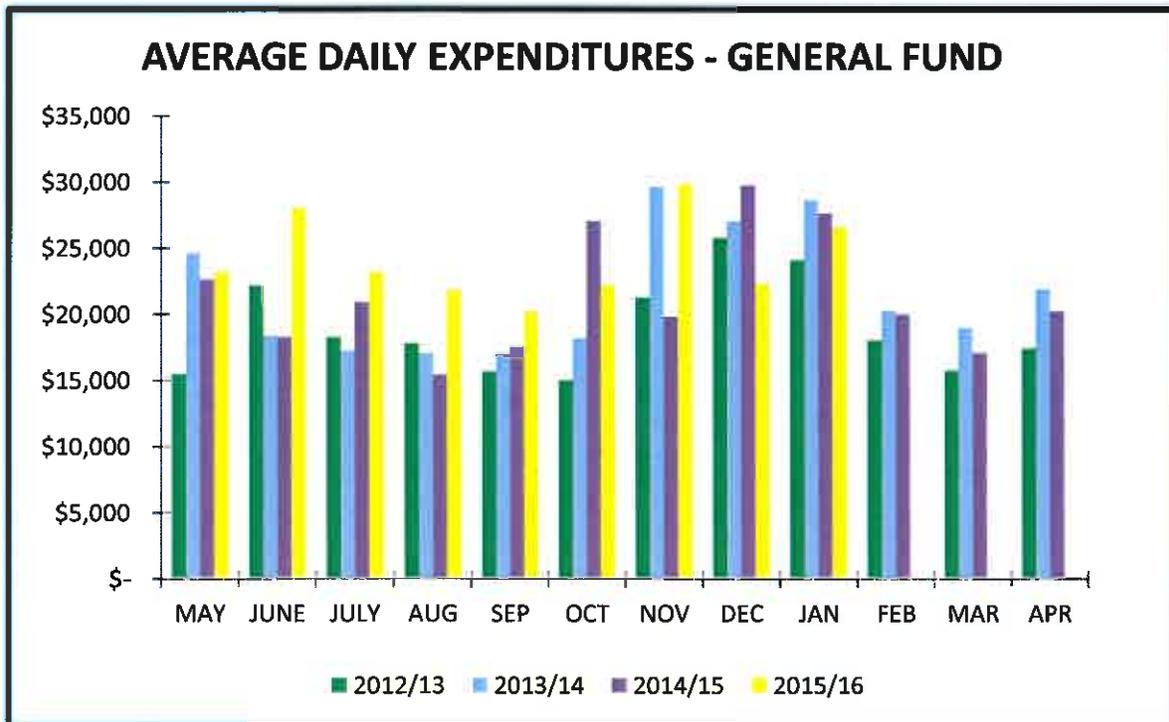
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2014/15	FISCAL 2015/16
MAY	\$ 1,175,287.73 *	\$ 1,108,402.97	\$ 1,416,425.61 **	\$ 35,754.93	\$ 45,691.15
JUNE	1,100,094.57	1,018,002.67	1,186,011.89	33,933.42	39,533.73
JULY	778,105.54	919,041.35	927,140.22	29,646.50	29,907.75
AUG	754,604.28	780,108.03 **	1,007,223.94 ****	25,164.78	32,491.09
SEP	875,835.59	915,353.51 **	1,102,832.31	30,511.78	36,761.08
OCT	946,433.58	1,647,789.09 **	1,417,021.54 ****	53,154.49	45,710.37
NOV	1,085,383.78	1,272,188.70 **	1,807,192.45 *****	42,406.29	60,239.75
DEC	1,626,336.84	1,637,512.82 **	966,770.96	52,822.99	31,186.16
JAN	1,157,265.95	1,403,199.95 **	1,128,355.25	45,264.51	36,398.56
FEB	766,244.52	842,727.64		30,097.42	
MAR	796,003.58	858,059.34		27,679.33	
APR	772,550.97	1,589,708.19 ***		52,990.27	
TOTAL	\$ 11,834,146.93	\$ 13,992,094.26	\$ 10,958,974.17		
AVERAGE	\$ 986,178.91	\$ 1,166,007.86	\$ 1,217,663.80	\$ 38,285.56	\$ 39,768.85

- \* May 2013 includes 3 payrolls & SLEP buyout
- \*\* Includes payment to FBG Corp. for Village Hall remodel
- \*\*\* Includes payment to DuPage County of \$670,519.93 for remaining TIF funds
- \*\*\*\* Includes retirement payout
- \*\*\*\*\* Includes final sales tax sharing payment on Town Center (typically paid in Dec)



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

<u>MONTH</u>	<u>FISCAL 2012/13</u>	<u>FISCAL 2013/14</u>	<u>FISCAL 2014/15</u>	<u>FISCAL 2015/16</u>
MAY	\$15,479.51	\$ 24,649.68	\$ 22,642.15	\$ 23,223.54
JUNE	22,172.19	18,406.88	18,300.51	28,030.32
JULY	18,276.60	17,253.39	20,913.45	23,172.61
AUG	17,795.05	17,059.62	15,407.80	21,816.09
SEP	15,656.51	16,988.20	17,512.06	20,205.16
OCT	14,992.42	18,150.76	27,062.26	22,216.63
NOV	21,265.17	29,653.66	19,811.60	29,824.26
DEC	25,780.70	27,052.00	29,771.65	22,293.06
JAN	24,114.56	28,676.41	27,645.71	26,605.99
FEB	18,061.86	20,292.74	20,003.65	
MAR	15,748.89	19,027.07	17,083.77	
APR	17,417.76	21,927.12	20,220.75	
<b>AVERAGE</b>	<b>\$ 18,896.77</b>	<b>\$ 21,594.79</b>	<b>\$ 21,364.61</b>	<b>\$ 24,154.19</b>



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

MONTH DIST	SALE MADE	11-12	12-13	13-14	14-15	15-16
MAY	FEB	\$ 254,811	\$ 261,216	\$ 250,138	\$ 245,589	\$ 253,282
JUNE	MAR	296,840	308,159	304,370	293,285	301,469
JULY	APR	281,808	288,609	295,557	293,319	267,013
AUG	MAY	276,985	316,487	334,102	342,029	328,251
SEPT	JUNE	318,524	336,664	338,139	330,203	349,847
OCT	JULY	300,424	291,508	300,405	318,631	306,409
NOV	AUG	326,134	330,699	332,925	349,800	337,896
DEC	SEPT	296,490	300,348	288,422	287,860	360,843
JAN	OCT	272,291	282,374	283,164	303,324	318,340
FEB	NOV	296,763	306,325	295,860	296,349	
MARCH	DEC	387,223	377,505	387,074	365,874	
APRIL	JAN	253,944	277,850	234,816	253,532	
<b>TOTAL</b>		<b>\$ 3,562,238</b>	<b>\$ 3,677,745</b>	<b>\$ 3,644,970</b>	<b>\$ 3,679,794</b>	<b>\$ 2,823,350</b>
<b>MTH AVG</b>		<b>\$ 296,853</b>	<b>\$ 306,479</b>	<b>\$ 303,747</b>	<b>\$ 306,650</b>	<b>\$ 313,706</b>
<b>BUDGET</b>		<b>\$ 3,217,250</b>	<b>\$ 3,493,374</b>	<b>\$ 3,447,000</b>	<b>\$ 3,450,000</b>	<b>\$ 3,600,000</b>

YEAR TO DATE LAST YEAR : \$ 2,764,040  
 YEAR TO DATE THIS YEAR : \$ 2,823,350  
 DIFFERENCE : \$ 59,310

PERCENTAGE CHANGE : 2.15%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000  
 PERCENTAGE OF YEAR COMPLETED : 75.00%  
 PERCENTAGE OF REVENUE TO DATE : 78.43%  
 PROJECTION OF ANNUAL REVENUE : \$ 3,758,755  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 158,755  
 EST. PERCENT DIFF ACTUAL TO BUDGET 4.4%

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

**Note 1**

MONTH	11-12	12-13	13-14	14-15	15-16
MAY	\$ 83,421	\$ 107,307	\$ 145,711	\$ 129,077	\$ 153,084
JUNE	50,979	56,417	49,504	48,077	63,573
JULY	66,040	72,448	75,818	79,570	89,698
AUG	45,433	45,462	47,106	46,418	52,054
SEPT	43,732	45,094	45,955	45,391	49,578
OCT	69,459	71,005	80,177	80,992	87,136
NOV	44,235	53,652	53,084	54,604	57,454
DEC	41,649	44,277	42,371	41,059	44,933
JAN	61,880	68,634	78,464	69,567	84,307
FEB	71,344	81,019	83,270	103,795	
MARCH	47,598	45,430	47,560	45,280	
APRIL	73,904	78,886	83,170	92,531	
TOTAL	\$ 699,674	\$ 769,631	\$ 832,190	\$ 836,361	\$ 681,817
MTH AVG	\$ 58,306	\$ 64,136	\$ 69,349	\$ 69,697	\$ 75,757
BUDGET	\$ 686,000	\$ 646,306	\$ 725,760	\$ 787,000	\$ 634,095

**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:	\$ 594,755
YEAR TO DATE THIS YEAR:	\$ 681,817
DIFFERENCE:	\$ 87,062

PERCENTAGE CHANGE:

14.64%

BUDGETED REVENUE:	\$ 634,095
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	107.53%
PROJECTION OF ANNUAL REVENUE :	\$ 958,790
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 324,695
EST. PERCENT DIFF ACTUAL TO BUDGET	51.2%

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

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

MONTH	11-12	12-13	13-14	14-15	15-16
MAY	\$ 103,407	\$ 93,102	\$ 90,574	\$ 99,485	\$ 76,117
JUNE	90,897	117,206	89,915	85,846	77,206
JULY	91,865	87,823	85,555	83,409	74,787
AUG	96,906	101,980	92,752	82,223	77,480
SEPT	105,187	97,521	85,886	80,670	83,767
OCT	87,792	91,554	91,517	78,849	84,774
NOV	88,869	84,535	76,797	72,129	77,541
DEC	85,543	85,580	86,830	75,956	73,164
JAN	99,304	95,118	96,816	91,629	82,913
FEB	102,349	106,312	110,480	104,644	
MARCH	99,574	106,527	114,052	100,962	
APRIL	94,549	101,146	108,307	91,452	
TOTAL	\$ 1,168,404	\$ 1,129,481	\$ 1,129,481	\$ 1,047,254	\$ 707,749
MTH AVG	\$ 95,520	\$ 97,367	\$ 94,123	\$ 87,271	\$ 78,639
BUDGET	\$ 1,197,000	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000

YEAR TO DATE LAST YEAR: \$ 750,196  
YEAR TO DATE THIS YEAR: \$ 707,749  
DIFFERENCE: \$ (42,447)

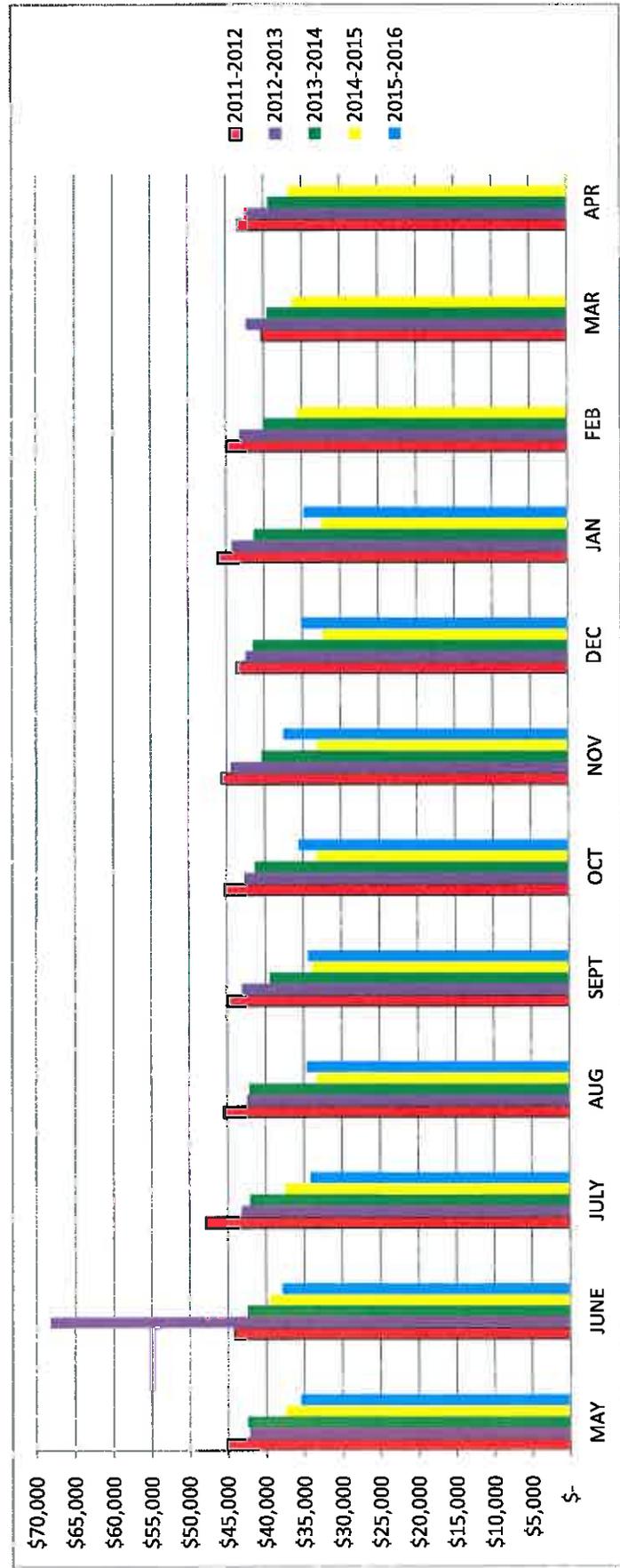
PERCENTAGE CHANGE: **-5.66%**

BUDGETED REVENUE: \$ 1,075,000  
PERCENTAGE OF YEAR COMPLETED : 75.00%  
PERCENTAGE OF REVENUE TO DATE : 65.84%  
PROJECTION OF ANNUAL REVENUE : \$ 987,999  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (87,001)  
EST. PERCENT DIFF ACTUAL TO BUDGET **-8.1%**

VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
<b>MAY</b>	\$ 52,377	\$ 44,972	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456
<b>JUNE</b>	48,525	47,223	44,146	68,291	42,409	39,536	37,901
<b>JULY</b>	57,126	45,025	47,817	43,194	42,081	37,505	34,148
<b>AUG</b>	43,809	46,506	45,385	42,446	42,164	33,430	34,626
<b>SEPT</b>	47,730	46,612	44,870	43,089	39,419	33,909	34,389
<b>OCT</b>	53,788	47,373	45,249	42,717	41,333	33,239	35,567
<b>NOV</b>	49,640	37,447	45,682	44,479	40,398	33,142	37,509
<b>DEC</b>	43,911	46,354	43,687	42,474	41,474	32,322	35,136
<b>JAN</b>	47,537	45,007	46,094	44,272	41,338	32,454	34,752
<b>FEB</b>	39,757	45,269	44,813	43,250	40,051	35,607	
<b>MAR</b>	50,611	36,213	40,246	42,291	39,527	36,250	
<b>APR</b>	56,969	53,210	43,417	42,541	39,390	36,717	
<b>TOTAL:</b>	<b>\$ 591,780</b>	<b>\$ 541,210</b>	<b>\$ 536,574</b>	<b>\$ 541,242</b>	<b>\$ 492,036</b>	<b>\$ 421,636</b>	<b>\$ 319,484</b>
					<b>YTD PRIOR YEAR</b>		<b>\$ 313,062</b>
					<b>YTD CURRENT YEAR</b>		<b>\$ 319,484</b>
					<b>DIFFERENCE</b>		<b>\$ 6,422</b>
					<b>PERCENTAGE CHANGE</b>		<b>2.05%</b>

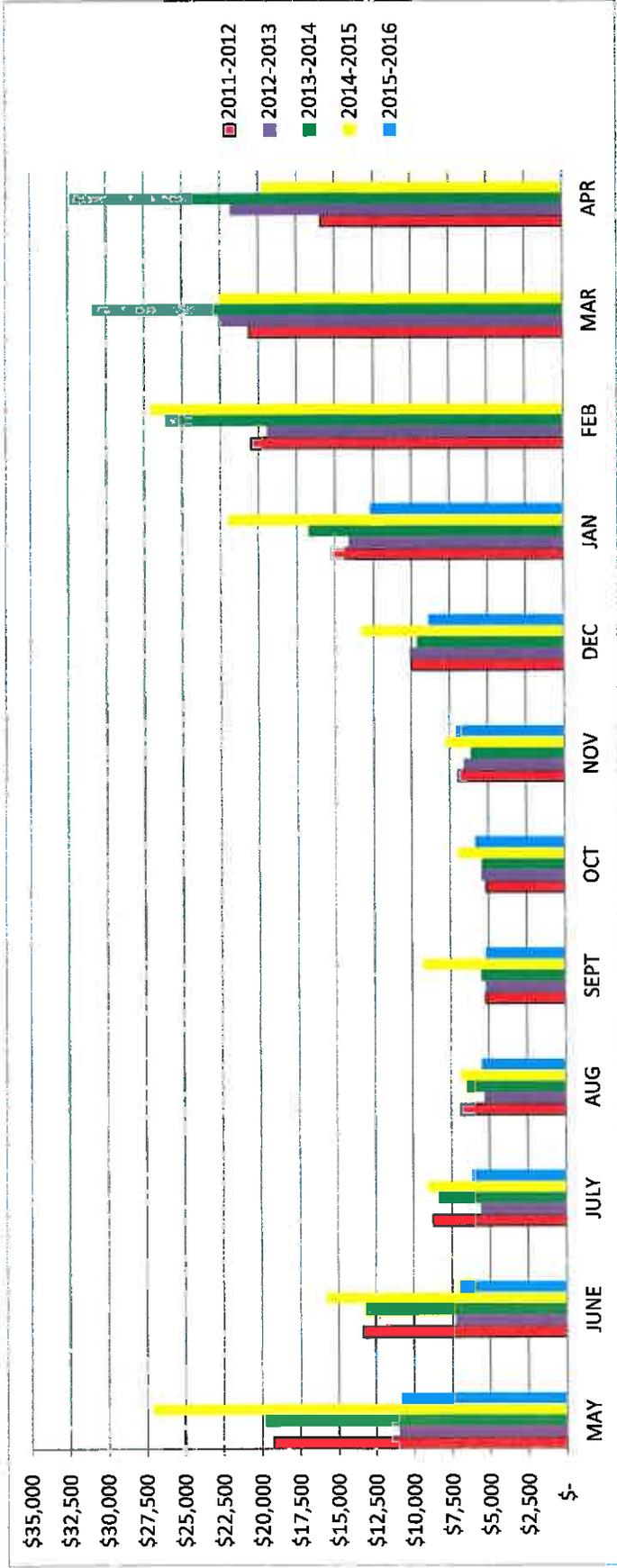
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS



VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 NORTHERN ILLINOIS GAS  
 CASH BASIS

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
<b>MAY</b>	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832
<b>JUNE</b>	11,184	10,627	13,321	7,277	13,126	15,821	6,932
<b>JULY</b>	7,056	7,075	8,716	5,609	8,350	9,063	6,147
<b>AUG</b>	6,943	6,842	6,871	5,318	6,419	6,850	5,482
<b>SEPT</b>	6,089	6,016	5,190	5,214	5,485	9,298	5,187
<b>OCT</b>	5,384	6,237	5,141	5,450	5,431	6,986	5,873
<b>NOV</b>	7,168	6,763	6,975	6,591	6,141	7,796	7,043
<b>DEC</b>	9,653	8,859	10,035	10,121	9,658	13,316	8,900
<b>JAN</b>	15,511	16,170	15,217	14,119	16,750	22,014	12,720
<b>FEB</b>	26,774	24,393	20,479	19,476	26,101	27,140	
<b>MAR</b>	31,709	26,521	20,614	22,616	30,852	22,595	
<b>APR</b>	26,718	24,038	15,881	21,834	32,360	19,735	
<b>TOTAL:</b>	<b>\$ 171,556</b>	<b>\$ 161,977</b>	<b>\$ 147,709</b>	<b>\$ 134,645</b>	<b>\$ 180,463</b>	<b>\$ 187,745</b>	<b>\$ 69,116</b>
					<b>YTD PRIOR YEAR</b>		<b>\$ 118,275</b>
					<b>YTD CURRENT YEAR</b>		<b>\$ 69,116</b>
					<b>DIFFERENCE</b>		<b>\$ (49,159)</b>
					<b>PERCENTAGE CHANGE</b>		<b>-41.56%</b>

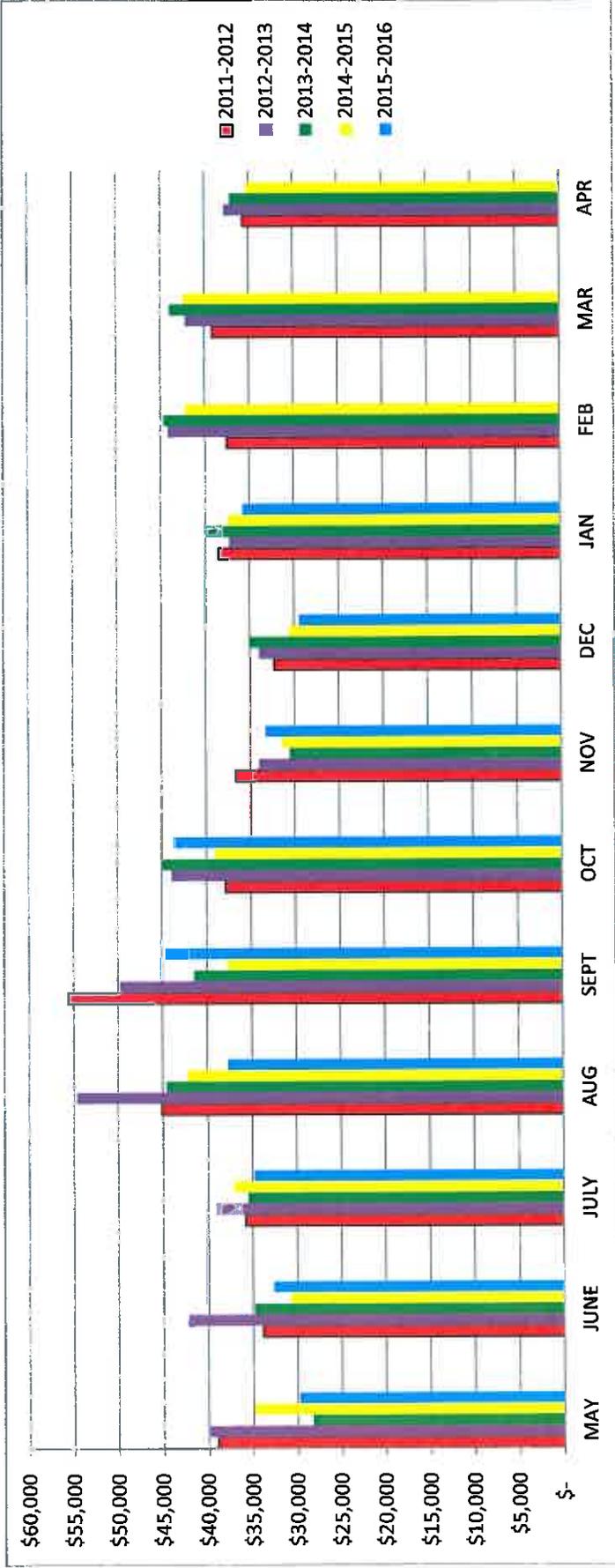
VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 NORTHERN ILLINOIS GAS  
 CASH BASIS



VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 COMMONWEALTH EDISON  
 CASH BASIS

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
<b>MAY</b>	\$ 32,329	\$ 28,101	\$ 38,971	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829
<b>JUNE</b>	31,126	35,646	33,900	42,108	34,757	30,761	32,626
<b>JULY</b>	35,583	39,254	35,802	39,020	35,473	37,112	34,803
<b>AUG</b>	39,638	49,507	45,121	54,686	44,604	42,214	37,683
<b>SEPT</b>	41,828	54,853	55,597	49,745	41,416	37,735	44,502
<b>OCT</b>	33,092	47,193	37,872	43,915	44,973	39,066	43,645
<b>NOV</b>	33,023	34,807	36,682	33,992	30,575	31,474	33,301
<b>DEC</b>	31,108	32,056	32,290	33,983	35,055	30,601	29,440
<b>JAN</b>	38,627	36,609	38,464	37,255	39,885	37,443	35,753
<b>FEB</b>	46,059	45,953	37,527	44,114	44,586	42,180	
<b>MAR</b>	40,000	37,219	39,185	42,121	43,930	42,448	
<b>APR</b>	34,524	38,222	35,722	37,773	37,084	35,331	
<b>TOTAL:</b>	<b>\$ 436,937</b>	<b>\$ 479,420</b>	<b>\$ 467,133</b>	<b>\$ 498,596</b>	<b>\$ 460,670</b>	<b>\$ 441,195</b>	<b>\$ 321,582</b>
				<b>YTD PRIOR YEAR</b>			<b>\$ 321,236</b>
				<b>YTD CURRENT YEAR</b>			<b>\$ 321,582</b>
				<b>DIFFERENCE</b>			<b>\$ 346</b>
				<b>PERCENTAGE CHANGE</b>			<b>0.11%</b>

VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 COMMONWEALTH EDISON  
 CASH BASIS



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

<b>MONTH</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>
MAY	\$ 34,339	\$ 37,421	\$ 39,097	\$ 39,473	\$ 38,401
JUNE	36,544	37,754	40,624	43,989	47,006
JULY	38,639	41,944	43,999	43,761	46,836
AUG	37,829	38,115	39,252	42,199	43,155
SEPT	39,218	40,801	43,327	43,417	45,463
OCT	36,492	40,227	37,833	40,479	46,049
NOV	38,018	36,097	37,229	42,106	40,168
DEC	34,652	39,700	38,042	40,298	45,711
JAN	39,065	43,449	40,096	45,215	44,734
FEB	32,687	35,859	33,452	39,057	
MARCH	34,986	34,674	34,611	36,910	
APRIL	38,362	41,294	41,780	43,180	
<b>TOTAL</b>	<b>\$ 440,831</b>	<b>\$ 467,335</b>	<b>\$ 469,342</b>	<b>\$ 500,084</b>	<b>\$ 397,523</b>
<b>MTH AVG</b>	<b>\$ 36,736</b>	<b>\$ 38,945</b>	<b>\$ 39,112</b>	<b>\$ 41,674</b>	<b>\$ 44,169</b>
<b>BUDGET</b>	<b>\$ 429,500</b>	<b>\$ 450,581</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 460,000</b>

YEAR TO DATE LAST YEAR: \$ 380,937  
 YEAR TO DATE THIS YEAR: \$ 397,523  
 DIFFERENCE: \$ 16,586

PERCENTAGE OF INCREASE:

**4.35%**

BUDGETED REVENUE: \$ 460,000  
 PERCENTAGE OF YEAR COMPLETED : 75.00%  
 PERCENTAGE OF REVENUE TO DATE : 86.42%  
 PROJECTION OF ANNUAL REVENUE : \$ 521,858  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 61,858  
 EST. PERCENT DIFF ACTUAL TO BUDGET **13.4%**

**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
FINES**

MONTH DIST	11-12	12-13	13-14	14-15	15-16
MAY	\$ 20,475	\$ 12,129	\$ 14,525	\$ 12,716	\$ 15,102
JUNE	16,315	16,141	11,948	19,200	12,488
JULY	8,068	11,302	15,097	18,657	12,842
AUG	15,404	5,385	9,322	7,725	12,465
SEPT	7,275	14,236	18,842	18,620	11,832
OCT	17,071	14,533	7,199	14,800	10,086
NOV	13,517	8,246	14,571	12,007	6,253
DEC	12,229	6,560	12,104	9,471	9,197
JAN	12,321	20,660	9,377	20,032	8,592
FEB	11,103	10,511	9,453	16,603	
MARCH	16,448	14,546	18,160	14,188	
APRIL	15,010	15,063	8,192	6,647	
TOTAL	\$ 165,235	\$ 149,312	\$ 148,790	\$ 170,666	\$ 98,857
MTH AVG	\$ 13,770	\$ 12,443	\$ 12,399	\$ 14,222	\$ 10,984
BUDGET	\$ 200,000	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 133,228  
 YEAR TO DATE THIS YEAR : \$ 98,857  
 DIFFERENCE : \$ (34,371)

PERCENTAGE CHANGE

**-25.80%**

BUDGETED REVENUE: \$ 145,000  
 PERCENTAGE OF YEAR COMPLETED : 75.00%  
 PERCENTAGE OF REVENUE TO DATE : 68.18%  
 PROJECTION OF ANNUAL REVENUE : \$ 126,637  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (18,363)  
 EST. PERCENT DIFF ACTUAL TO BUDGET **-12.66%**

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

MONTH DIST	11-12		12-13		13-14		14-15		15-16	
MAY	\$	19,700	\$	49,631	\$	57,075	\$	56,175	\$	39,110
JUNE		39,300		54,120		77,454		51,975		32,810
JULY		39,925		56,500		96,651		65,415		33,585
AUG		61,985		54,325		79,525		63,375		12,160
SEPT		68,241		35,300		76,050		46,240		3,559
OCT		83,294		46,200		70,435		59,245		3,985
NOV		88,200		46,037		47,985		67,250		18,825
DEC		39,855		41,645		64,735		48,647		26,400
JAN		34,805		41,395		70,925		45,532		41,225
FEB		34,577		36,135		48,845		41,502		
MARCH		19,223		44,325		43,885		38,735		
APRIL		29,058		50,900		54,150		39,635		
<b>TOTAL</b>	\$	558,163	\$	556,513	\$	787,715	\$	623,726	\$	211,659
<b>MTH AVG</b>	\$	46,514	\$	46,376	\$	65,643	\$	51,977	\$	23,518
<b>BUDGET</b>	\$	511,000	\$	540,000	\$	540,000	\$	540,000	\$	540,000

YEAR TO DATE LAST YEAR : \$ 503,854  
 YEAR TO DATE THIS YEAR : \$ 211,659  
 DIFFERENCE : \$ (292,195)

PERCENTAGE CHANGE: **-57.99%**

BUDGETED REVENUE: \$ 540,000  
 PERCENTAGE OF YEAR COMPLETED : 75.00%  
 PERCENTAGE OF REVENUE TO DATE : 39.20%  
 PROJECTION OF ANNUAL REVENUE : \$262,015  
 EST. DOLLAR DIFF ACTUAL TO BUDGET (\$277,985)  
 EST. PERCENT DIFF ACTUAL TO BUDGET **-51.5%**

Note 1 - The red light cameras at 63rd & Rt. 83 and at 75th & Rt. 83 were down beginning May 22 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersections. The cameras are expected to be down for 14 - 23 weeks and ATS will be prorating their fees accordingly.

The cameras at 75th Street & Midway Drive are back up and running as of Sept 27.

**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
BUILDING PERMITS**

MONTH	11-12	12-13	13-14	14-15	15-16
MAY	\$ 5,770	\$ 33,084	\$ 21,304	\$ 12,317	\$ 11,448
JUNE	6,527	30,569	19,336	8,574	21,083
JULY	8,640	11,472	48,123 *	15,008	19,427
AUG	9,921	14,433	17,978	8,891	15,151
SEPT	17,688	28,145	18,866	44,004 **	146,016 *****
OCT	6,235	6,068	12,371	36,458	24,175
NOV	27,435	8,391	26,382	4,709	39,743
DEC	31,298	14,215	8,540	52,875 ***	15,972
JAN	6,734	27,202	19,495	17,590	9,450
FEB	7,062	7,918	20,254	23,298	
MARCH	31,730	19,167	19,319	110,947 ****	
APRIL	18,959	32,909	26,032	20,098	
<b>TOTAL</b>	<b>\$ 177,999</b>	<b>\$ 233,573</b>	<b>\$ 258,000</b>	<b>\$ 354,769</b>	<b>\$ 302,465</b>
<b>MTH AVG</b>	<b>\$ 14,833</b>	<b>\$ 19,464</b>	<b>\$ 21,500</b>	<b>\$ 29,564</b>	<b>\$ 33,607</b>
<b>BUDGET</b>	<b>\$ 150,000</b>	<b>\$ 110,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>\$ 200,000</b>

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

\*\* Sept 2014 includes 1 permit for \$19,709 to Midtronics for interior remodel

\*\*\* Dec 2014 includes 1 permit for \$26,177 to Westmont Swim Club

\*\*\*\*March 2015 includes 2 permits for \$83,056 to Whole Foods

\*\*\*\*\*Sept 2015 includes 2 permits for \$18,477 to Willowbrook Inn, 2 for \$31,546 to Three Bridge Partners and 2 for \$82,405 for the Willowbrook Business Center.

YEAR TO DATE LAST YEAR:	\$ 200,426
YEAR TO DATE THIS YEAR:	<u>\$ 302,465</u>
DIFFERENCE:	\$ 102,039

PERCENTAGE OF CHANGE:

**50.91%**

BUDGETED REVENUE:	\$ 200,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	151.23%
PROJECTION OF ANNUAL REVENUE :	\$ 535,386
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 335,386
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>167.69%</b>

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

MONTH	Note 1		Note 2,3		Note 4		% change from same month last fiscal year
	11-12	12-13	13-14	14-15	15-16		
MAY	\$ 148,758	\$ 156,504	\$ 160,088	\$ 148,785	\$ 256,706	72.5%	
JUNE	170,028	205,606	236,824	325,749	314,253	-3.5%	
JULY	145,972	178,786	179,328	211,551	218,363	3.2%	
AUG	183,885	309,555	281,359	258,283	303,288	17.4%	
SEPT	202,519	286,089	293,074	315,476	359,696	14.0%	
OCT	134,151	172,100	196,339	212,111	236,358	11.4%	
NOV	167,590	208,056	271,661	258,131	310,296	20.2%	
DEC	171,271	204,008	248,323	281,238	325,328	15.7%	
JAN	118,494	139,217	171,390	182,776	197,312	8.0%	
FEB	143,906	166,637	236,557	256,744		-100.0%	
MARCH	163,023	188,447	280,092	307,225		-100.0%	
APRIL	136,026	134,770	286,900	239,984		-100.0%	
<b>TOTAL</b>	<b>\$ 1,885,623</b>	<b>\$ 2,349,775</b>	<b>\$ 2,841,935</b>	<b>\$ 2,998,053</b>	<b>\$ 2,521,600</b>		
<b>MTH AVG</b>	<b>\$ 157,135</b>	<b>\$ 195,815</b>	<b>\$ 236,828</b>	<b>\$ 249,838</b>	<b>\$ 280,178</b>		
<b>BUDGET</b>	<b>\$ 1,831,500</b>	<b>\$ 2,318,242</b>	<b>\$ 2,898,948</b>	<b>\$ 3,480,257</b>	<b>\$ 3,316,000</b>		

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

**Note 2- 25% rate increase effective 5/1/13**

**Note 3- 20% rate increase effective 1/1/14**

**Note 4- 12% rate increase effective 1/1/15**

YEAR TO DATE LAST YEAR:	\$ 2,194,100
YEAR TO DATE THIS YEAR:	\$ 2,521,600
DIFFERENCE:	\$ 327,500

PERCENTAGE OF INCREASE: **14.93%**

BUDGETED REVENUE:	\$ 3,316,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	76.04%
PROJECTION OF ANNUAL REVENUE :	\$ 3,445,554
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 129,554
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>3.91%</b>

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

MONTH	Note 1, 2		Note 3, 4		Note 5, 6, 7	
	11-12	12-13	13-14	14-15	15-16	
MAY	\$ 4,355	\$ 4,516	\$ 7,112	\$ 3,409	\$ 4,489	
JUNE	4,226	4,918	7,444	4,789	5,581	
JULY	6,196	8,271	7,038	5,196	27,829	
AUG	10,959	4,947	6,047	3,746	30,072	
SEPT	4,664	6,041	5,216	5,747	23,430	
OCT	6,463	11,030	4,929	5,677	22,458	
NOV	9,154	3,508	4,552	4,316	20,112	
DEC	5,428	5,611	3,666	3,491	16,043	
JAN	2,267	2,268	1,872	3,563	17,287	
FEB	1,945	3,306	3,462	2,572		
MARCH	4,123	3,634	2,185	3,014		
APRIL	8,077	5,049	3,459	3,179		
<b>TOTAL</b>	<b>\$ 63,099</b>	<b>\$ 56,982</b>	<b>\$ 56,982</b>	<b>\$ 48,699</b>	<b>\$ 167,301</b>	
<b>MTH AVG</b>	<b>\$ 5,655</b>	<b>\$ 5,258</b>	<b>\$ 4,749</b>	<b>\$ 4,058</b>	<b>\$ 18,589</b>	
<b>BUDGET</b>	<b>\$ 61,000</b>	<b>\$ 62,220</b>	<b>\$ 64,386</b>	<b>\$ 60,027</b>	<b>\$ 210,000</b>	

Note 1 - The Holiday Inn paid their June & July tax in August 2011.

Note 2 - The Holiday Inn made payments for Jan, Feb & March 2012 during April 2012

Note 3 - The Holiday Inn made payments for May & June 2012 during July 2012

Note 4 - The Holiday Inn made payments for Aug & Sept 2012 during Oct 2012

Note 5 - The Willowbrook Inn made payments for Feb & March 2015 during May 2015.

Note 6 - The Willowbrook Inn made payments for April & May 2015 during June 2015.

Note 7 - July 2015 is first month with the 5% hotel tax effective (includes 3 hotels' payments).

*The Village raised the hotel tax from 1% to 5% effective June 1, 2015 (payments collected in July 2015).*

YEAR TO DATE LAST YEAR:	\$ 39,934
YEAR TO DATE THIS YEAR:	\$ 167,301
DIFFERENCE:	\$ 127,367

PERCENTAGE CHANGE:

**318.94%**

BUDGETED REVENUE:	\$ 210,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	79.67%
PROJECTION OF ANNUAL REVENUE :	\$ 204,021
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (5,979)
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-2.8%</b>

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

MONTH DIST	11-12	12-13	13-14	14-15	15-16
MAY	\$ 18,507	\$ 16,579	\$ 14,687	\$ 54,685	\$ 19,862
JUNE	18,156	18,468	21,716	22,105	18,649
JULY	16,894	15,557	14,906	16,624	12,105 1
AUG	57,601	18,180	17,483	57,575	21,542 2
SEPT	18,325	18,222	20,530	12,653	20,756 2
OCT	16,417	54,763	14,523	17,202	13,977 2
NOV	18,240	17,307	57,598	18,515	18,160 2
DEC	19,269	18,450	16,093	18,766	21,032 2
JAN	17,963	17,678	21,370	21,506	19,274
FEB	17,273	17,157	18,831	20,211	
MARCH	17,604	14,579	17,343	15,342	
APRIL	17,123	17,253	13,637	7,870 *	
<b>TOTAL</b>	<b>\$ 253,372</b>	<b>\$ 244,193</b>	<b>\$ 248,717</b>	<b>\$ 283,054</b>	<b>\$ 165,357</b>
<b>MTH AVG</b>	<b>\$ 21,114</b>	<b>\$ 20,349</b>	<b>\$ 20,726</b>	<b>\$ 23,588</b>	<b>\$ 18,373</b>
<b>BUDGET</b>	<b>\$ 226,865</b>	<b>\$ 222,328</b>	<b>\$ 205,814</b>	<b>\$ 241,766</b>	<b>\$ 203,252</b>

**Shaded - Special distribution of \$38,941, IL Capital Bill (initially 5 years - renewed)**

YEAR TO DATE LAST YEAR :	\$ 239,631
YEAR TO DATE THIS YEAR :	\$ 165,357
DIFFERENCE :	\$ (74,274)

PERCENTAGE OF CHANGE:

**-31.00%**

BUDGETED REVENUE:	\$ 203,252
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	81.36%
PROJECTION OF ANNUAL REVENUE :	\$ 195,321
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (7,931)
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-3.9%</b>

*\*Reduction in April receipt due to Public Act 99-0002 (the State of IL's FY 15 budget fix) which allowed the state to transfer \$50 million from the IL MFT account to the State's General Fund. This is expected to be a one-time deduction.*

Note 1 - Last payment received in July was for June 2015, last month in state's budget year

Note 2 - Received July - Nov payments in December 2015