



Village of Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

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AGENDA

Mayor

Robert A. Napoli

Village Clerk

Leroy R. Hansen

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, OCTOBER 8, 2012, AT 6:00 P.M. AT THE VILLAGE HALL, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES –
 - a. September 10, 2012 Regular Meeting of the Finance and Administration Committee
4. REPORT - Monthly Disbursement Reports – September 2012
5. 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
6. REPORT – Fiscal Year 2011/12 Audit
 - a. Status Update on Audit Report
 - b. Report on Internal Controls (Management Letter)
7. REPORT – IRS Impact – Appointed/Elected Official Life Insurance Benefit
8. VISITOR'S BUSINESS
9. COMMUNICATIONS
10. ADJOURNMENT



"A Place of American History"

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, SEPTEMBER 10, 2012 AT 6:00 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

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

2. ROLL CALL

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

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, July 9, 2012 were reviewed. Motion to approve made by Trustee Davi. Second by Trustee Trilla. Motion carried.

4. REPORT - Monthly Reports - July & August 2012

The Committee reviewed and highlighted the items below for the months of July & August.

- Total cash outlay for all Village funds - \$833,357 & \$816,664

Trustee Davi inquired as to why the FY 2012 expenditures are more than the FY 2011 expenditures even with all of the cuts that have been made. Management Analyst Hummel responded that he would verify with Interim Finance Director Dittman but the numbers will most likely go down next year after the Commander payments are complete.

- Ave. daily outlay of cash for all Village funds - \$26,882 & \$26,344
 - Ave. daily expenditures for the General Fund (fiscal year to date average) \$18,277 & \$17,795*
- * EXCLUDES ½ of the budgeted transfer to the L.A.F.E.R Fund (\$1,582,500)

Trustee Trilla inquired as to whether payroll was included in the General Fund expenditure numbers. Analyst Hummel responded that it was. Trustee Trilla requested that payroll be presented on its own separate page. Trustee Trilla further requested that the payroll numbers be presented with prior year numbers as well for comparison purposes. Analyst Hummel responded that he would speak with Director Dittman about adding such a page.

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

- Sales tax receipts - \$1,174,471 up 5.77% from the prior year
- Income Tax receipts - \$281,634 up 14.54% compared to the prior year

Analyst Hummel reported the state is 3 months behind on income tax payments.

- Utility tax receipts - \$400,581 up 4.57% from the prior year

- Places of Eating Tax receipts - \$155,234 up 5.35% compared to the prior year
- Fines - \$44,907 down 25.48% compared with the prior year
- Red Light Fines - Collected \$199,576 up 24.03% compared with the prior year
- Building Permit receipts - \$83,967 up 172.11% compared with the prior year
- Water Sales receipts - \$850,643 up 31.11% compared with the prior year

Trustee Trilla inquired as to the increase in water sales. Analyst Hummel responded that the water rate increase effective 3/1/12 was sure to have an effect as well as the drought we have been experiencing throughout the summer months.

- Hotel/Motel Tax receipts - \$22,652 down 11.98% compared with the prior year
- Motor Fuel Tax receipts \$68,784 down 38.12% compared with the prior year

6. Report - Status Update: Village Hall Server/Computer Replacement Project

Management Analyst Hummel provided a summary of the computer/server replacement project completed during June and July 2012.

Analyst Hummel began by explaining the Village purchased three (3) servers from PCS, International in the amount of \$24,083. This amount was roughly \$1,700 over budget. Trustee Trilla inquired as to why the amount came in over budget. Analyst Hummel explained the reason for the price increase was that the original proposal, which the budget estimates were based on, needed to be adjusted due to the fact that the Police Department needed a server with more memory capability. Because of the Police Department's interest in obtaining a wireless squad car camera system, the increased memory became a necessity. The install labor on the servers came out to \$7,250 for the three (3) servers. This amount was based on a flat rate quote from PCS and it matched the budgeted amount for server labor.

Analyst Hummel next touched on the various costs related to the computer workstations. Analyst Hummel explained the Village entered into a 3-year lease for 26 new computers at an amount of \$25,811. This amount was \$2,788 under budget over the course of the lease or \$929 under budget per year. Analyst Hummel explained the computer workstation install costs were based on a combination of flat rate and hourly labor costs. The flat rate pricing included the configuration of each workstation and the transferring of files. The hourly labor included computer application and program installs as well as any debugging necessary. The labor costs originally came in at \$26,291. The Village challenged several portions of the installation invoices and after the dispute process was complete,

the Village was credited \$2,151. Including this credit amount, the final labor bill for computer installs came to \$24,140 which was \$2,135 over the budgeted amount. Analyst Hummel explained the overage came about because the installers ran into several conversion issues when trying to install some of the Village's older programs on the new operating system. Trustee Trilla inquired as to why it was agreed upon to have installs done on an hourly rate and not a flat rate. Analyst Hummel acknowledged that he agreed with Trustee Trilla's statement, but that PCS did not offer a flat rate that would cover the entire install of the computers. Analyst Hummel further elaborated by saying that during a project wrap-up meeting with PCS, that exact topic was discussed and PCS said they would look into providing such a service in the future.

The final item Analyst Hummel presented was the software costs associated with the computer replacement project. The Village had budgeted \$400 per computer or \$10,400 for possible software costs. Fortunately, most of the Village's software and applications were compatible with the new operating system. Because of this the software costs for the project currently are at \$4,106. This amount is \$6,294 under the budgeted amount.

Overall, Analyst Hummel stated that the Village Hall server/computer replacement project came in \$3,356 under budget.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications received.

9. ADJOURNMENT

Motion to adjourn was made by Trustee Davi. Second by Trustee Trilla.

The meeting was adjourned at 6:25 p.m.

(Minutes transcribed by: Garrett Hummel, 9/17/12)

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2012 - 2013**

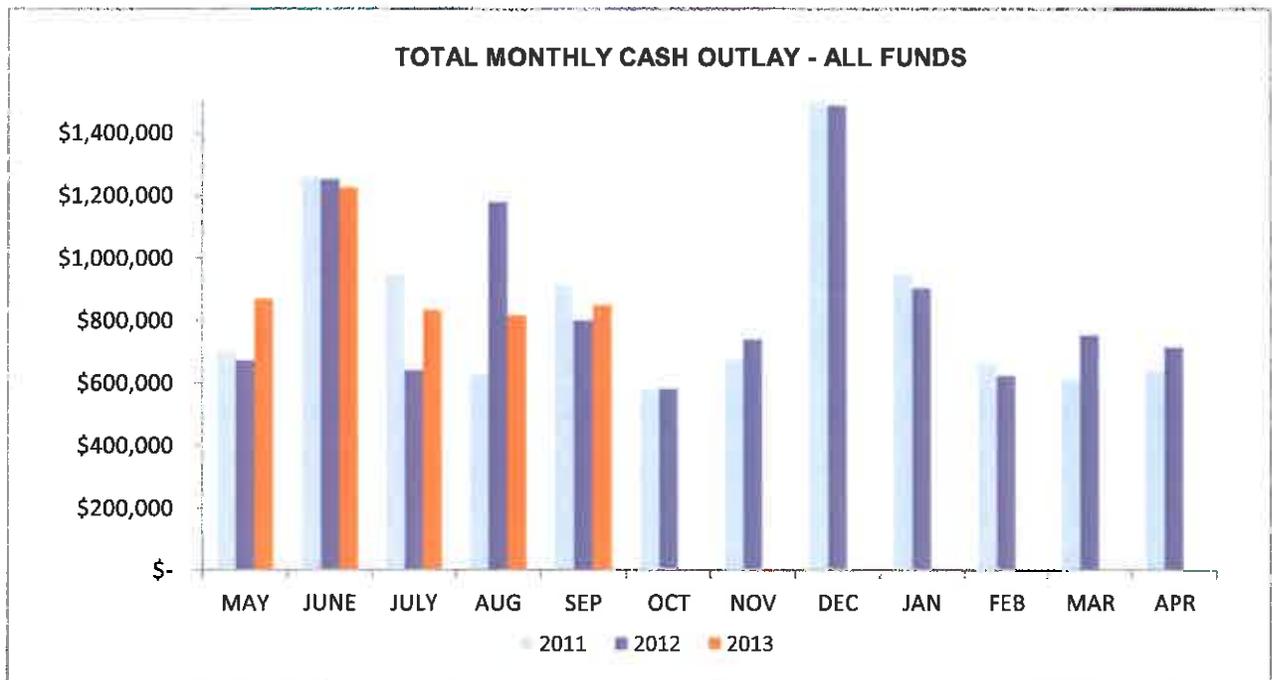
<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>NET PAYROLL</u>	<u>PAYROLL LIABILITY CHECKS & EFTPS</u>	<u>HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY	\$ 286,218.19	\$ 95,901.22	\$ 69,884.71	\$ 24,370.05	
MAY	210,460.47	103,500.02	79,955.45		\$ 870,290.11
JUNE		79,486.09	62,862.30	239,726.02 1	
JUNE	185,208.37	72,802.09	62,814.12		
JUNE	300,204.40	125,165.27	97,762.34		\$ 1,226,031.00
JULY	229,225.18	61,782.99	55,873.18	3,945.00	
JULY	270,645.88	124,262.78	87,622.38		\$ 833,357.39
AUG	185,104.68	63,125.83	56,928.36	3,071.15	
AUG	304,839.64	118,171.11	85,423.09		\$ 816,663.86
SEP	64,677.42	62,669.19	56,694.75	191,026.16 2	
SEP	266,500.72	121,877.27	87,435.33		\$ 850,880.84
OCT					
OCT					\$ -
NOV					
NOV					\$ -
DEC					
DEC					\$ -
DEC					\$ -
JAN					\$ -
JAN					\$ -
FEB					\$ -
FEB					\$ -
MAR					\$ -
MAR					\$ -
APR					\$ -
APR					\$ -
	<u>\$ 2,303,084.95</u>	<u>\$ 1,028,743.86</u>	<u>\$ 803,256.01</u>	<u>\$ 462,138.38</u>	<u>\$ 4,597,223.20</u>

Note 1 Payment to Willowbrook Town Center LLC, principal and interest on the TIF note

Note 2 Includes check to James D Fiala Paving, \$187,293.88, for MFT street maintenance contract

**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2011	FISCAL 2012	FISCAL 2013	FISCAL 2012	FISCAL 2013
MAY	\$ 704,192.82	\$ 672,056.01	\$ 870,290.11	\$ 21,679.23	\$ 28,073.87
JUNE	1,261,116.30	1,253,014.59	1,226,031.00	41,767.15	40,867.70
JULY	948,139.17	640,846.17	833,357.39	20,672.46	26,882.50
AUG	625,998.80	1,180,026.60	816,663.86	38,065.37	26,344.00
SEP	912,530.69	801,551.97	850,880.84	26,718.40	28,362.69
OCT	579,206.24	581,568.36		18,760.27	-
NOV	675,875.80	739,532.86		24,651.10	-
DEC	1,561,643.79	1,489,481.60		48,047.79	-
JAN	948,707.28	903,734.69		29,152.73	-
FEB	665,207.31	623,043.33		22,251.55	-
MAR	611,158.50	753,458.83		24,305.12	-
APR	638,668.72	713,948.25		23,798.28	-
TOTAL	\$ 10,132,445.42	\$ 10,352,263.26	\$ 4,597,223.20		
AVERAGE	\$ 844,370.45	\$ 862,688.61	\$ 919,444.64	\$ 28,322.45	\$ 30,106.15



**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2011 - FY 2013**

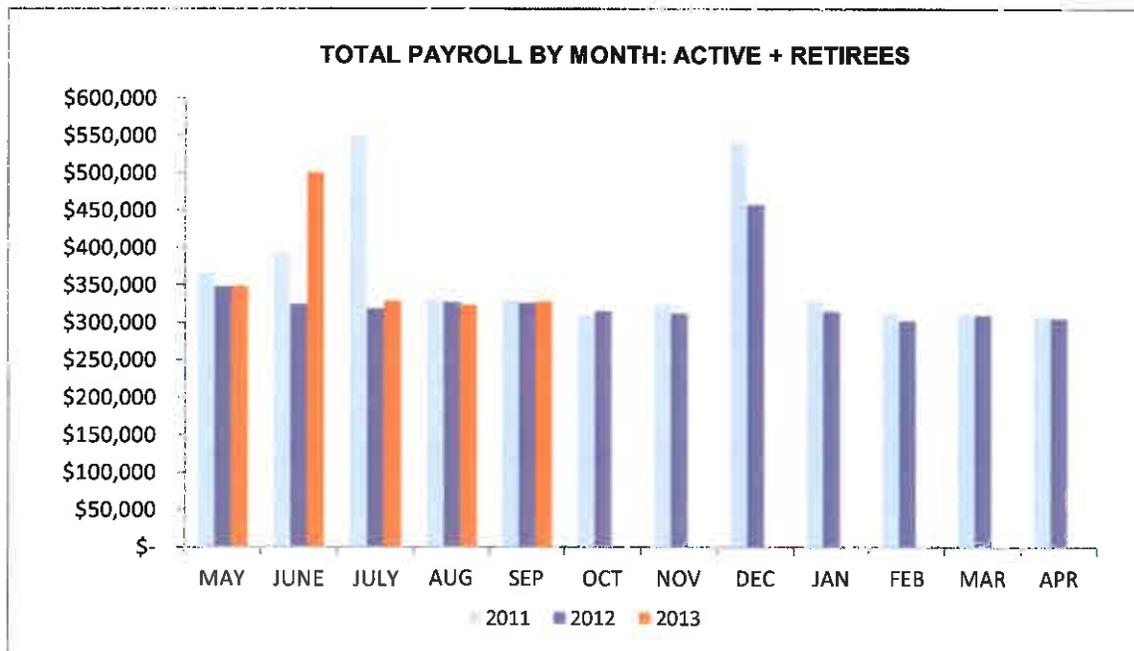
MONTHLY PAYROLL TOTALS #

<u>MONTH</u>	<u>FISCAL 2011</u>	<u># of payrolls</u>	<u>FISCAL 2012</u>	<u># of payrolls</u>	<u>FISCAL 2013</u>	<u># of payrolls</u>
MAY	\$ 367,656.88	2	\$ 348,517.49	2	\$ 349,241.40	2
JUNE	393,398.50	2	325,167.54	2	500,892.21	3
JULY	550,655.03	3	319,232.97	2	329,541.33	2
AUG	332,281.88	2	327,437.68	2	323,648.39	2
SEP	331,233.13	2	327,077.47	2	328,676.54	2
OCT	310,308.77	2	316,119.39	2		
NOV	325,543.84	2	313,674.08	2		
DEC	541,943.99	3	458,472.65	3		
JAN	329,977.66	2	316,130.50	2		
FEB	315,070.71	2	303,809.94	2		
MAR	314,505.48	2	310,768.42	2		
APR	311,024.23	2	306,785.20	2		
AUG*	-		267,068.17			
APR**	-		85,081.69			
TOTAL	\$ 4,423,600.10	26	\$ 4,325,343.19	25	\$ 1,831,999.87	11
AVERAGE MONTH	\$ 368,633.34		\$ 331,099.44		\$ 366,399.97	
AVERAGE PAYROLL	\$ 170,138.47		\$ 158,927.73		\$ 166,545.44	

Includes gross salary and payroll taxes for active employees AND police pension retirees

* special payout for 3 commander retirements

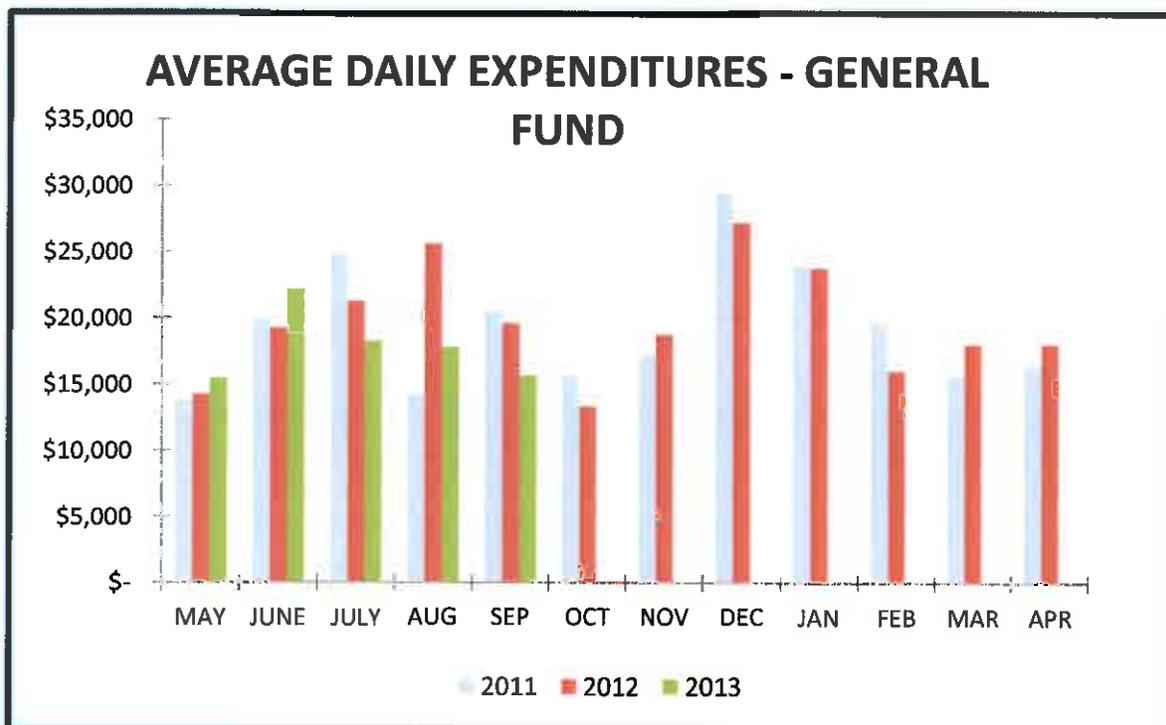
** special payout for 1 commander retirement



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

<u>MONTH</u>	<u>FISCAL 2011</u>	<u>FISCAL 2012</u>	<u>FISCAL 2013</u>	<u>2013 YEAR TO DATE AVERAGE</u>
MAY	\$ 13,861.56	\$ 14,244.09	\$ 15,479.51	\$ 15,479.51
JUNE	19,945.33	19,261.60	22,172.19	18,825.85
JULY	24,836.95	21,324.27	18,276.60	18,642.77
AUG	14,246.01	25,647.30	17,795.05	18,430.84
SEP	20,574.60	19,613.83	15,656.51	17,875.97
OCT	15,699.70	13,334.73		17,875.97
NOV	17,276.48	18,758.51		17,875.97
DEC	29,516.82	27,248.90		17,875.97
JAN	23,986.82	23,814.27		17,875.97
FEB	19,775.30	16,019.82 *		17,875.97
MAR	15,638.46	18,062.31		17,875.97
APR	16,399.40	18,087.56 *		17,875.97

AVERAGE \$ 19,313.12 \$ 19,618.10 \$ 17,875.97



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

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

MONTH DIST	SALE MADE	08-09	09-10	10-11	11-12	12-13
MAY	FEB	\$ 230,603	\$ 216,102	\$ 223,555	\$ 254,811	\$ 261,216
JUNE	MAR	254,996	252,558	281,024	296,840	308,159
JULY	APR	250,123	239,611	259,844	281,808	288,609
AUG	MAY	303,260	278,006	284,173	276,985	316,487
SEPT	JUNE	294,396	284,544	314,663	318,524	336,664
OCT	JULY	277,421	269,750	276,383	300,424	
NOV	AUG	265,822	267,033	279,375	326,134	
DEC	SEPT	263,557	253,713	260,636	296,490	
JAN	OCT	238,194	236,393	273,809	272,291	
FEB	NOV	290,210	253,516	290,009	296,763	
MARCH	DEC	313,051	339,352	355,102	387,223	
APRIL	JAN	216,559	193,834	234,660	253,944	
TOTAL		\$ 3,198,192	\$ 3,084,413	\$ 3,333,234	\$ 3,562,238	\$ 1,511,136
MTH AVG		\$ 266,516	\$ 257,034	\$ 277,769	\$ 296,853	\$ 302,227
BUDGET		\$ 3,327,630	\$ 3,018,750	\$ 3,121,250	\$ 3,217,250	\$ 3,493,374

YEAR TO DATE LAST YEAR : \$ 1,428,969
YEAR TO DATE THIS YEAR : \$ 1,511,136
DIFFERENCE : \$ 82,167

PERCENTAGE OF INCREASE :

5.75%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,493,374
PERCENTAGE OF YEAR COMPLETED : 41.67%
PERCENTAGE OF REVENUE TO DATE : 43.26%
PROJECTION OF ANNUAL REVENUE : \$ 3,767,071
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 273,697
EST. PERCENT DIFF ACTUAL TO BUDGET **7.8%**

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

Note 1

MONTH	FISCAL YEAR				
	08-09	09-10	10-11	11-12	12-13
MAY	\$ 136,558	\$ 109,215	\$ 88,618	\$ 83,421	\$ 107,307
JUNE	72,998	58,315	47,252	50,979	56,417
JULY	80,810	63,492	66,409	66,040	72,448
AUG	47,120	43,220	43,538	45,433	45,462
SEPT	45,302	41,268	44,649	43,732	45,094
OCT	80,573	63,593	64,893	69,459	
NOV	50,322	47,913	48,838	44,235	
DEC	39,197	37,663	54,012	41,649	
JAN	66,189	66,203	61,577	61,880	
FEB	83,223	70,164	76,096	71,344	
MARCH	45,104	43,415	37,954	47,598	
APRIL	69,633	67,732	65,293	73,904	
TOTAL	\$ 817,028	\$ 712,193	\$ 699,127	\$ 699,674	\$ 326,728
MTH AVG	\$ 68,086	\$ 59,349	\$ 58,261	\$ 58,306	\$ 65,346
BUDGET	\$ 827,200	\$ 791,786	\$ 686,000	\$ 686,000	\$ 646,306

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: \$ 289,604
 YEAR TO DATE THIS YEAR: \$ 326,728
 DIFFERENCE: \$ 37,124

PERCENTAGE CHANGE: **12.82%**

BUDGETED REVENUE: \$ 646,306
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 50.55%
 PROJECTION OF ANNUAL REVENUE : \$ 789,365
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 143,059
 EST. PERCENT DIFF ACTUAL TO BUDGET **22.1%**

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

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

MONTH	FISCAL YEAR				
	08-09	09-10	10-11	11-12	12-13
MAY	\$ 122,356	\$ 126,617	\$ 118,228	\$ 103,407	\$ 93,102
JUNE	108,238	79,181	93,026	90,897	117,206
JULY	97,834	110,478	90,884	91,865	87,823
AUG	100,065	89,919	109,099	96,906	102,450
SEPT	123,794	95,178	107,010	105,187	98,048
OCT	114,254	91,793	100,333	87,792	
NOV	32,396	89,181	78,547	88,869	
DEC	154,628	84,202	86,799	85,543	
JAN	112,402	101,205	97,316	99,304	
FEB	139,420	112,119	115,615	102,349	
MARCH	115,788	121,849	99,953	99,574	
APRIL	95,881	91,022	115,470	94,549	
TOTAL	\$ 1,317,058	\$ 1,192,747	\$ 1,212,279	\$ 1,146,243	\$ 498,629
MTH AVG	\$ 109,755	\$ 99,396	\$ 101,023	\$ 95,520	\$ 99,726
BUDGET	\$ 1,247,500	\$ 1,337,500	\$ 1,150,000	\$ 1,197,000	\$ 1,163,633

YEAR TO DATE LAST YEAR: \$ 488,263
 YEAR TO DATE THIS YEAR: \$ 498,629
 DIFFERENCE: \$ 10,366

PERCENTAGE CHANGE: **2.12%**

BUDGETED REVENUE: \$ 1,163,633
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 42.85%
 PROJECTION OF ANNUAL REVENUE : \$ 1,170,579
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 6,946
 EST. PERCENT DIFF ACTUAL TO BUDGET **0.6%**

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
MAY	\$ 45,110	\$ 49,570	\$ 41,821	\$ 53,612	\$ 52,377	\$ 44,972	\$ 45,168	\$ 42,198
JUNE	57,434	43,820	50,750	51,957	48,525	47,223	44,146	68,291
JULY	52,714	39,863	54,808	45,389	57,126	45,025	47,817	43,194
AUG	51,970	46,611	51,079	52,629	43,809	46,506	45,385	42,446
SEPT	52,590	46,531	47,442	54,696	47,730	46,612	44,870	43,089
OCT	49,157	50,685	51,648	55,679	53,788	47,373	45,249	
OCT				9,718 Laq.				
NOV	49,695	38,789	37,828	50,367	49,640	37,447	45,682	
DEC	55,024	52,209	55,182	48,286	43,911	46,354	43,687	
JAN	49,015	42,500	40,999	50,887	47,537	45,007	46,094	
FEB	48,277	46,904	52,013	54,513	39,757	45,269	44,813	
MAR	40,626	43,655	80,497	47,629	50,611	36,213	40,246	
APR	40,626	56,485	46,258	56,542	56,969	53,210	43,417	
TOTAL:	\$ 592,239	\$ 557,623	\$ 610,325	\$ 631,904	\$ 591,780	\$ 541,210	\$ 536,574	\$ 239,218

YTD PRIOR YEAR	\$ 227,386
YTD CURRENT YEAR	\$ 239,218
DIFFERENCE	\$ 11,831
PERCENTAGE CHANGE	5.2%

VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
MAY	\$ 19,304	\$ 20,587	\$ 22,735	\$ 29,751	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020
JUNE	11,951	10,813	14,685	21,020	11,184	10,627	13,321	7,277
JULY	7,140	5,965	7,851	14,857	7,056	7,075	8,716	5,609
AUG	5,314	5,125	6,184	10,068	6,943	6,842	6,871	5,318
SEPT	5,701	4,915	5,310	8,470	6,089	6,016	5,190	5,214
OCT	5,889	4,639	5,496	7,816	5,384	6,237	5,141	
NOV	8,423	7,218	7,600	9,111	7,168	6,763	6,975	
DEC	14,205	10,396	10,447	13,377	9,653	8,859	10,035	
JAN	27,373	15,850	18,243	22,887	15,511	16,170	15,217	
FEB	39,054	21,115	27,469	32,441	26,774	24,393	20,479	
MAR	36,422	28,078	36,398	32,452	31,709	26,521	20,614	
APR	29,395	30,298	38,429	24,545	26,718	24,038	15,881	
TOTAL:	\$ 210,171	\$ 165,001	\$ 200,847	\$ 226,794	\$ 171,556	\$ 161,977	\$ 147,709	\$ 34,438

YTD PRIOR YEAR	\$ 53,367
YTD CURRENT YEAR	\$ 34,438
DIFFERENCE	\$ (18,929)
PERCENTAGE CHANGE	-35.5%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2005-2006</u>	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>
MAY	\$ 34,669	\$ 27,032	\$ 35,414	\$ 41,112	\$ 32,329	\$ 28,101	\$ 38,971	\$ 39,884
JUNE	32,603	40,255	28,095	37,629	31,126	35,646	33,900	42,108
JULY	39,259	38,655	45,542	33,606	35,583	39,254	35,802	39,020
AUG	50,903	45,036	46,221	47,587	39,638	49,507	45,121	54,686
SEPT	52,408	51,813	44,119	47,277	41,828	54,853	55,597	49,745
OCT	46,020	43,409	45,661	42,724	33,092	47,193	37,872	
NOV	38,827	34,006	38,041	35,236	33,023	34,807	36,682	
DEC	27,627	29,171	40,257	33,882	31,108	32,056	32,290	
JAN	48,821	45,538	37,135	39,057	38,627	36,609	38,464	
FEB	41,590	32,550	50,896	52,466	46,059	45,953	37,527	
MAR	39,256	49,234	38,533	36,645	40,000	37,219	39,185	
APR	37,009	38,260	36,499	39,795	34,524	38,222	35,722	
TOTAL:	\$ 488,990	\$ 474,960	\$ 486,412	\$ 487,017	\$ 436,937	\$ 479,420	\$ 467,133	\$ 225,443

YTD PRIOR YEAR

\$ 209,391

YTD CURRENT YEAR

\$ 225,443

DIFFERENCE

\$ 16,052

PERCENTAGE CHANGE

7.7%

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

MONTH	Fiscal Year				
	08-09	09-10	10-11	11-12	12-13
MAY	\$ 30,594	\$ 29,944	\$ 32,607	\$ 34,339	\$ 37,421
JUNE	34,157	33,653	34,583	36,544	37,754
JULY	34,835	33,203	38,304	38,639	41,944
AUG	33,466	29,099	35,728	37,829	38,115
SEPT	33,677	33,001	33,184	39,218	40,801
OCT	31,402	30,393	33,204	36,492	
NOV	29,490	28,801	33,296	38,018	
DEC	34,843	33,252	35,058	34,652	
JAN	30,400	31,980	38,456	39,065	
FEB	25,755	29,015	32,964	32,687	
MARCH	25,521	29,353	32,029	34,986	
APRIL	32,638	35,520	35,620	38,362	
TOTAL	\$ 376,777	\$ 377,215	\$ 415,036	\$ 440,831	\$ 196,035
MTH AVG	\$ 31,398	\$ 31,435	\$ 34,586	\$ 36,736	\$ 39,207
BUDGET	\$ 455,900	\$ 380,000	\$ 404,500	\$ 429,500	\$ 450,581

YEAR TO DATE LAST YEAR: \$ 186,569

YEAR TO DATE THIS YEAR: \$ 196,035

DIFFERENCE: \$ 9,466

PERCENTAGE OF INCREASE: **5.07%**

BUDGETED REVENUE: \$ 450,581

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 43.51%

PROJECTION OF ANNUAL REVENUE : \$ 463,198

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 12,617

EST. PERCENT DIFF ACTUAL TO BUDGET **2.8%**

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

MONTH DIST	FISCAL YEAR				
	08-09	09-10	10-11	11-12	12-13
MAY	\$ 18,490	\$ 14,846	\$ 19,578	\$ 20,475	\$ 12,129
JUNE	25,506	14,647	16,689	16,315	16,141
JULY	20,044	16,868	19,660	8,068	11,302
AUG	13,194	20,157	14,809	15,404	5,385
SEPT	24,717	14,024	14,196	7,275	14,236
OCT	16,446	15,004	16,237	17,071	
NOV	14,484	13,858	14,719	13,517	
DEC	12,977	20,463	11,482	12,229	
JAN	14,742	13,669	21,297	12,321	
FEB	22,841	8,980	10,232	11,103	
MARCH	17,651	26,922	13,255	16,448	
APRIL	13,946	16,869	16,761	15,010	
TOTAL	\$ 215,037	\$ 196,308	\$ 188,916	\$ 165,235	\$ 59,193
MTH AVG	\$ 17,920	\$ 16,359	\$ 15,743	\$ 13,770	\$ 11,839
BUDGET	\$ 190,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 160,000

YEAR TO DATE LAST YEAR : \$ 67,536
YEAR TO DATE THIS YEAR : \$ 59,193
DIFFERENCE : \$ (8,343)

PERCENTAGE CHANGE

-12.35%

BUDGETED REVENUE: \$ 160,000
PERCENTAGE OF YEAR COMPLETED : 41.67%
PERCENTAGE OF REVENUE TO DATE : 37.00%
PROJECTION OF ANNUAL REVENUE : \$ 144,822
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (15,178)
EST. PERCENT DIFF ACTUAL TO BUDGET -9.49%

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

MONTH DIST	FISCAL YEAR			
	09-10	10-11	11-12	12-13
MAY		\$ 51,750	\$ 19,700	\$ 49,631
JUNE		80,350	39,300	54,120
JULY		67,733	39,925	56,500
AUG		78,955	61,985	54,325
SEPT	\$ 300	53,880	68,241	35,300
OCT	46,720	42,786	83,294	
NOV	39,000	45,760	88,200	
DEC	29,900	65,285	39,855	
JAN	30,425	57,064	34,805	
FEB	19,550	27,980	34,577	
MARCH	29,850	26,810	19,223	
APRIL	32,550	19,005	29,058	
TOTAL	\$ 228,295	\$ 617,358	\$ 558,163	\$ 249,876
MTH AVG	\$ 28,537	\$ 51,447	\$ 46,514	\$ 49,975
BUDGET		\$ 484,400	\$ 511,000	\$ 540,000

YEAR TO DATE LAST YEAR : \$ 229,151
 YEAR TO DATE THIS YEAR : \$ 249,876
 DIFFERENCE : \$ 20,725

PERCENTAGE CHANGE: 9.04%

BUDGETED REVENUE: \$ 540,000
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 46.27%
 PROJECTION OF ANNUAL REVENUE : \$608,645
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$68,645
 EST. PERCENT DIFF ACTUAL TO BUDGET 12.7%

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

MONTH	Note 1			Note 2	
	08-09	09-10	10-11	11-12	12-13
MAY	\$ 132,976	\$ 119,740	\$ 116,873	\$ 148,758	\$ 156,504
JUNE	154,198	148,867	164,898	170,028	205,606
JULY	110,827	105,374	128,685	145,972	178,786
AUG	169,951	153,176	183,532	183,885	309,555
SEPT	187,916	173,672	209,281	202,519	286,089
OCT	122,200	116,842	141,587	134,151	
NOV	157,092	146,601	181,635	167,590	
DEC	149,509	144,694	176,935	171,271	
JAN	103,885	95,371	117,392	118,494	
FEB	122,073	116,663	143,020	143,906	
MARCH	143,768	130,119	162,372	163,023	
APRIL	101,799	101,335	113,064	136,026	
TOTAL	\$ 1,656,192	\$ 1,552,453	\$ 1,839,273	\$ 1,885,623	\$ 1,136,540
MTH AVG	\$ 138,016	\$ 129,371	\$ 153,273	\$ 157,135	\$ 227,308
BUDGET	\$ 1,800,000	\$ 1,800,000	\$ 1,931,868	\$ 1,831,500	\$ 2,318,242

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

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

YEAR TO DATE LAST YEAR:	\$ 851,162
YEAR TO DATE THIS YEAR:	\$ 1,136,540
DIFFERENCE:	\$ 285,378

PERCENTAGE OF INCREASE:

33.53%

BUDGETED REVENUE:	\$ 2,318,242
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	49.03%
PROJECTION OF ANNUAL REVENUE :	\$ 2,455,945
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 137,703
EST. PERCENT DIFF ACTUAL TO BUDGET	5.94%

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

MONTH	Note 1			Note 2, 3		Note 4
	08-09	09-10	10-11	11-12	12-13	
MAY	\$ 7,589	\$ 5,657	\$ 6,553	\$ 4,355	\$ 4,516	
JUNE	8,425	5,533	4,907	4,226	4,918	
JULY	9,137	6,650	6,872	6,196	8,271	
AUG	8,988	6,046	5,173	10,959	4,947	
SEPT	8,153	6,432	3,526	4,664	6,041	
OCT	8,114	6,155	10,625	6,463		
NOV	7,246	6,038	3,986	9,154		
DEC	5,616	4,566	2,325	5,428		
JAN	4,483	3,728	8,182	2,267		
FEB	1,898	3,269	1,755	1,945		
MARCH	2,160	3,056	5,505	4,123		
APRIL	1,582	2,170	2,262	8,077		
TOTAL	\$ 73,392	\$ 59,299	\$ 61,671	\$ 67,857	\$ 28,693	
MTH AVG	\$ 6,116	\$ 4,942	\$ 5,139	\$ 5,655	\$ 5,739	
BUDGET	\$ 92,000	\$ 80,000	\$ 72,000	\$ 61,000	\$ 62,220	

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

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

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

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

YEAR TO DATE LAST YEAR: \$ 30,400
 YEAR TO DATE THIS YEAR: \$ 28,693
 DIFFERENCE: \$ (1,707)
 PERCENTAGE CHANGE: **-5.61%**

BUDGETED REVENUE: \$ 62,220
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 46.12%
 PROJECTION OF ANNUAL REVENUE : \$ 64,047
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 1,827
 EST. PERCENT DIFF ACTUAL TO BUDGET **2.9%**

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

Note 1

Note 2

MONTH DIST	FISCAL YEAR				
	08-09	09-10	10-11	11-12	12-13
MAY	\$ 20,073	\$ 17,906	\$ 19,451	\$ 18,507	\$ 16,579
JUNE	23,369	24,456	18,819	18,156	18,468
JULY	17,743	13,011	17,787	16,894	15,557
AUG	19,654	21,587	19,278	57,601	18,180
SEPT	17,930	18,137	18,752	18,325	18,222
OCT	16,431	14,867	21,587	16,417	
NOV	22,339	15,108	54,756	18,240	
DEC	15,241	24,523	26,793	19,269	
JAN	21,779	18,456	21,584	17,963	
FEB	21,469	21,440	20,892	17,273	
MARCH	20,913	16,884	16,823	17,604	
APRIL	19,224	18,391	19,105	17,123	
TOTAL	\$ 236,163	\$ 224,766	\$ 275,626	\$ 253,372	\$ 87,006
MTH AVG	\$ 19,680	\$ 18,731	\$ 22,969	\$ 21,114	\$ 17,401
BUDGET	\$ 259,150	\$ 240,316	\$ 214,800	\$ 226,865	\$ 222,328

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

YEAR TO DATE LAST YEAR : \$ 129,483
 YEAR TO DATE THIS YEAR : \$ 87,006
 DIFFERENCE : \$ (42,477)

PERCENTAGE OF CHANGE: **-32.81%**

BUDGETED REVENUE: \$ 222,328
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 39.13%
 PROJECTION OF ANNUAL REVENUE : \$ 170,253
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (52,075)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-23.4%**

Draft

**Village of Willowbrook,
Illinois**

Report on Internal Controls

**For the Year Ended
April 30, 2012**

Wolf & Company LLP
Certified Public Accountants

The Honorable President
Members of the Board of Trustees
Village of Willowbrook, Illinois

In planning and performing our audit of the financial statements of Village of Willowbrook, Illinois (the Village) as of and for the year ended April 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered Village of Willowbrook, Illinois' internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

The comments that accompany this letter summarize the control deficiencies identified during the audit and suggestions regarding those matters. This letter does not affect our report dated October XX, 2012, on the financial statements of the Village of Willowbrook. Responses to our communication of the above matters have been prepared by management of the Village and are included in the comments that accompany this letter. Accordingly, we do not express an opinion on management's responses to our communications.

This communication and the accompanying comments and recommendations are intended solely for the information and use of the Village President, Board of Trustees, and management and are not intended to be nor should be used by anyone other than these specified parties.

Oakbrook Terrace, Illinois
October XX, 2012

CONTROL DEFICIENCY

Entity Level Controls

Previously Reported Comment

Comments:

We have considered the internal control structure, including the risk of fraud, at the Village in order to determine our audit procedures. The Village does not perform a formal fraud risk assessment and has no formal fraud prevention program. Fraud prevention requires a system of rules that minimize the likelihood of fraud occurring and at the same time maximizes the possibility of detecting any fraudulent activity. A strong fraud prevention program should incorporate the five interrelated components of internal control:

- Control Environment
- Risk Assessment
- Control Activities
- Information and Communication
- Monitoring

In addition to the formal fraud risk assessment, we noted the Village does not have a Whistleblower Policy in place.

Recommendations:

We recommend that the Village document and adopt a formal fraud prevention program. The program should document the policies, procedures and strategies related to the five components of internal control and all components should be reviewed. The control environment sets the moral tone and is the base on which all of the other aspects of internal control are built. It is necessary that top management be responsible for the internal control and fraud prevention programs of the Village.

The following are some additional specific recommendations:

- Require annual signatures on forms indicating that employees and others charged with governance have read and understand the Village's Code of Ethics and Conflict of Interest policies.

We also recommend the Village incorporate a whistle blower policy into its personnel manual. It is important to provide a program whereby an employee feels safe if they provide information about theft or other crime.

Current Year Status:

The prior year comment also included recommendations pertaining to a whistleblower policy, which was addressed during the current year. Therefore, this issue was not identified in the comment above. The fraud risk assessment is the remaining item, which the Village intends on addressing in the future. **This control deficiency is repeated.**

CONTROL DEFICIENCY

Entity Level Controls (Cont.)

Management's Response

SATISFIED CONTROL DEFICIENCIES

Accounts Payable Vendors

Previously Reported Comment

Comments:

Currently, the Finance Secretary has sole access to add new vendors when needed. There is no formalized review of the addition of new vendors to the system.

Recommendations:

We recommend the Village implement a formalized approval process for adding new vendors to the system. This will help reduce the risk of disbursements being made to fictitious vendors.

Current Year Status:

During fiscal year 2012, the Village implemented satisfactory internal controls over the process of adding new vendors. **This control deficiency is considered satisfied.**

Police Pension Investment Allocations

Comments:

The Village's Police Pension Board has formally adopted an investment policy which stipulates the allowed and targeted investment allocations for various fixed income securities and equities. At fiscal year end, it was noted that the Police Pension's investment balance in fixed income agencies exceeded the allowable maximum allocation of 55%. The percentage at fiscal year end was 1.27% greater, which equates to \$181,529 of the plan's \$14,293,653 of net present assets.

Recommendations:

We recommend the Village take steps to ensure compliance with the Police Pension Board approved investment policy. Per the policy, rebalancing is to take place annually or at the end of any quarter in which allocations rise above maximum allowed thresholds.

Current Year Status:

During fiscal year 2012, the Police Pension Board adopted an updated investment policy for which the Police Pension Fund was in compliance with. **This control deficiency is considered satisfied.**