



Willowbrook

7760 Quincy Street
Willowbrook, IL 60527-5594

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AGENDA

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Dennis Baker

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Mark Shelton

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JANUARY 13, 2014, AT 6:00 P.M. AT THE VILLAGE HALL, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES – November 11, 2013 Regular Meeting of the Finance and Administration Committee
4. DISCUSSION – Business License Fees
5. REPORT - Monthly Disbursement Reports – November & December, 2013
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



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 11, 2013 AT 5:30 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Trustee Davi at 5:30 p.m.

2. ROLL CALL

Those present at roll call were Trustee Umberto Davi, Mayor Frank Trilla, Interim Director of Finance Carrie Dittman, Superintendent of Parks & Recreation Kristin Violante, and Management Analyst Garrett Hummel. Hank Rozycki from iCity Corporation was also present.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance and Administration Committee held on Monday, October 14, 2013 were reviewed. Motion to approve made by Trustee Davi. Motion carried.

4. DISCUSSION - Special Recreation Association (SRA) Tax Levy

Director Dittman explained one of the components of the Parks & Recreation Department's budget is the Special Recreation Tax Levy. Over the last several years, the SRA tax has been levied as an alternative to taking expenses out of the General Fund. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$15.00 per year.

Superintendent Violante highlighted specific areas where the SRA funds will be used during the next year including the Village's membership fees to the Gateway Special Recreation Association and staff costs associated with that group, expenses in assisting recreation participants requiring ADA accommodations, and accessibility improvements to Village parks and playgrounds.

Director Dittman stated that at the November 25 Village Board meeting, staff anticipates making a recommendation to the Board to consider levying the Special Recreation Tax for FY 14-15 in the amount of \$71,135. At this amount, the tax impact for a home owner with a home market value of \$300,000 would be approximately \$17.00 per year. This is a 4.23% increase over the prior year's levy, which includes additional amounts planned for large park expansions. Director Dittman also noted that any SRA tax collected is restricted to special recreation uses. Trustee Davi agreed with staff's recommendation.

5. PRESENTATION - iCity Corporation: Mobile App Proposal

Hank Rozycki from iCity Corporation presented a mobile app geared toward municipal use. The application is intended to improve communications between citizens and visitors of a community as well as promote business within the community. The application can be downloaded onto an iPhone or Android operating system. An icon would appear on the phone screen allowing the user to access Willowbrook business information, community events, etc. Mr. Rozycki noted that 62% of individuals own and regularly use a smart phone device which means the Village application could potentially reach a large portion of the population and benefit the Village both as an improved form of communication and from an economic development perspective. So far, two (2) Illinois communities, River Forest and Bensenville, have signed contracts with iCity to provide this service.

Mr. Rozycki demonstrated the various functionalities of the application using apps that were designed for other communities. Trustee Davi

inquired as to costs. Mr. Rozycki responded that there is a one-time startup cost of \$499 and a \$3,000 annual fee for the app. Upon completion of the presentation, the committee was informed that if they support such an application the topic and associated costs would be considered as part of the fiscal year 2014/15 budget process. Trustee Davi thanked Mr. Rozycki for his presentation.

6. REPORT - Monthly Disbursement Reports - October 2013

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

- Total cash outlay for all Village funds - \$946,434 (fiscal year to date average is \$938,394)
- Ave. daily outlay of cash for all Village funds - \$30,530 (fiscal year to date is \$30,625)
- Ave. daily expenditures for the general fund - \$18,151 (average daily expenditures fiscal year to date is \$18,751)
- Ave. payroll for active employees including all funds - \$151,020 (fiscal year payroll to date is \$1,963,263)

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

- Sales tax receipts - \$1,822,710 up 1.11% from the prior year, 7.9% over budget.
- Income Tax receipts - \$444,271 up 11.70% compared to the prior year, 18.5% over budget.
- Utility tax receipts - \$536,199 down 8.99% from the prior year, 8.3% below budget, consisting of:
 - Telecomm Tax - \$249,858, down 11.4% from the prior year
 - Northern IL Gas - \$58,601, up 46.9% from the prior year
 - ComEd - \$229,555, down 14.8%
- Places of Eating Tax receipts - \$244,132 up 3.33% compared to the prior year, 7.3% over budget.
- Fines - \$76,933 up 4.35% compared with the prior year, 7.45% over budget.
- Red Light Fines - \$457,190 up 54.42% from the prior year, 59.1% over budget.
- Building Permit receipts - \$137,978 up 11.48% from the prior year.
- Water sales receipts - \$1,347,012 up 2.93% from the prior year, 16.57% below budget.
- Motor Fuel Tax receipts - \$103,845 down 26.75% compared with the prior year, 13.1% below budget
- Hotel/Motel Tax receipts - \$37,786 down 4.88% compared with the prior year, 6.8% below budget.

The reports above were approved by Trustee Davi.

8. VISITOR'S BUSINESS

There were no visitors present at the meeting.

9. COMMUNICATIONS

There were no communications received.

10. ADJOURNMENT

Motion to adjourn was made by Trustee Davi.

The meeting was adjourned at 6:27 p.m.

(Minutes transcribed by: Garrett Hummel, 12/27/13)

FINANCE AND ADMINISTRATION COMMITTEE MEETING

AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

DISCUSSION – BUSINESS LICENSE FEES

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date:

January 13, 2014

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

REQUEST FOR FEEDBACK

At the mayor’s request, staff further reviewed this matter and determined that a more equitable approach would be to set annual business license fees for barbershops, hair salons, and nail salons using the same methodology – that is, on a per chair (“station”) basis for all three. There will be no change in the current annual fee amount (i.e., \$55.00 per chair), just that nail salons will be included along with barbershops and hair salons.

STAFF RECOMMENDATION

Staff would recommend that nail salon uses are charged an annual business license fee under the same method that barbershops and hair salons are charged. If the Committee concurs, a text amendment would need to be considered by the Village Board to change the ordinance. A draft copy of such an amendatory ordinance is attached for reference.

Chapter 1A

LICENSE FEES

3-1A-1: FEES ENUMERATED:

License fees under the terms of activities and uses set forth shall be as follows:

1.	Ambulance service (for each ambulance)	\$ 60 .00 per year
2.	Amusements ¹ :	
	(a) Jukeboxes or other musical devices - coin operated (per machine or device)	125 .00 per year
	(b) Amusement devices or coin operated rides or games (per machine or device)	100 .00 per year
	(c) Circus or sideshow	\$500.00 per week plus \$100.00 per ride per week
	(d) Commercial playground or amusement park	\$500.00 per week plus \$100.00 per ride per week
	(e) Theater (motion picture or dramatic):	
	(1) Seating capacity 1 to 500	\$1,000 .00 per year
	(2) Seating capacity 501 to 1,000	1,500 .00 per year
	(3) Seating capacity over 1,000	2,000 .00 per year
	(4) Outdoor drive-in	4,000 .00 per year
	(f) Public dance hall	1,000 .00 per year
	(g) Public skating rink	500 .00 per year
	(h) Automobile, boat or other exhibitive show	1,000 .00 per week
	(i) Recreational amusements operated for profit, including, but not by way of limitation, tennis courts, miniature golf and golf driving ranges	200 .00 per year
	(j) Concert, minstrel or musical entertainment (except as otherwise provided in this section):	

		(1) Ticket sales 1 to 2,000	\$100.00 per performance
		(2) Ticket sales 2,001 or more	\$1,000.00 per performance
	(k)	Fireworks display	\$2,000 .00 per day
	(l)	Horse or dog show	50 .00 per day
	(m)	Rodeo	100 .00 per day
	(n)	Stock or poultry show	50 .00 per day
3.	Athletic contests and exhibits (excluding such contests and exhibits as may be sponsored by any duly constituted school or park district):		
	(a)	Seating capacity 1 to 25	50 .00 per day
	(b)	Seating capacity 26 to 100	70 .00 per day
	(c)	Seating capacity 101 to 1,000	200 .00 per day
	(d)	Seating capacity over 1,000	1,000 .00 per day
4.	Auctioneers		40 .00 per day
5.	Billiard and pool tables		\$55.00 per table per year
6.	Banks and savings and loans		\$125 .00 per year
7.	Barbershops		\$55.00 per chair per year
8.	Bowling alleys		\$100 .00 per year
9.	Brokers and agents, excepting therefrom insurance brokers and agents and real estate brokers and agents		200 .00 per year
10.	Carnivals		\$500.00 per week plus \$100.00 per ride per week \$50.00 per booth per week
11.	Dealers of intoxicating beverages		See <u>chapter 12</u> of this title
12.	Dry cleaners		\$ 80 .00 per year

13.	Dispensaries (medical) (not pharmacies)	70 .00 per year
14.	Explosives or combustibles (any business or operation handling or storing combustibles):	
	(a) Fixed storage capacity:	
	(1) 0 to 4,000 gallons	125 .00 per year
	(2) Over 4,000 gallons	\$125.00 per year plus \$10.00 per each thousand gallons over 4,000 gallons
	(b) Nonfixed storage capacity (more than 1,000 gallons):	
	(1) Hardware and paint stores	\$ 80 .00 per year
	(2) Industrial usage or storage	225 .00 per year
	(3) Other	200 .00 per year
15.	Florists	80 .00 per year
16.	Food dealers (including dealers having liquor licenses under <u>chapter 12</u> of this title):	
	(a) Restaurants:	
	(1) Seating capacity 1 to 50	175 .00 per year
	(2) Seating capacity 51 to 100	275 .00 per year
	(3) Seating capacity 101 and over	\$275.00 per year plus \$2.00 for each additional seat
	(4) All drive-in or fast food restaurants (irrespective of seating capacity)	\$225.00 per year plus \$2.00 for each seat
	(b) Caterers (operating from location within the village)	\$ 80 .00 per year
	(c) Food manufacturers (license fee shall be determined in accordance with subsection 28 of this section)	
	(d) Itinerant vendor (each vehicle whose place of business is not within the corporate limits of the village but does	70 .00 per year

		retail business within the corporate limits of the village)	
17.	Hawkers, peddlers, transient vendors and itinerant merchants (except for such persons conducting or transacting their business within an indoor exhibit hall or room located within a facility otherwise licensed by the village of Willowbrook)		\$110.00 per person per day
18.	Heating, air conditioning and refrigeration contractors		\$100 .00 per year
19.	Hospitals, convalescent and nursing homes, assisted living centers, and sanatoriums		\$20.00 per bed per year
20.	Hotels, motels, and rooming houses (with sleeping accommodations for 20 persons or more)		\$60.00 per year plus \$20.00 per unit or room per year
21.	Laundries:		
	(a) Without self-service machines		\$70 .00 per year
	(b) With machines		\$15.00 per machine per year
22.	Livery stables, boarding or sale		\$ 70 .00 per year
23.	Lumber, coal and other combustible material storage yards		200 .00 per year
24.	Junkyards or dealers (including automobiles)		4,000 .00 per year
25.	Machine shops		70 .00 per year
26.	Public parking garages, lots and ramps		\$2.00 per stall per year
27.	Pawnbrokers		\$70 .00 per year
28.	Retail, service, wholesale and manufacturing establishments:		

	Floor Area In Square Feet	
*	0 to 5,000	\$ 100 .00 per year
	5,001 to 10,000	200 .00 per year

NAIL SALONS

10,001 to 15,000	300 .00 per year
15,001 to 20,000	400 .00 per year
20,001 to 40,000	500 .00 per year
40,001 to 75,000	750 .00 per year
75,001 to 100,000	1,000 .00 per year
100,001 to 150,000	1,250 .00 per year
150,001 to 175,000	1,500 .00 per year
175,001 and over	1,750 .00 per year

	Floor Area Applicable: Floor area shall be calculated as herein defined. Total floor area applicable for the determination of the yearly license fee shall include the sum total of all the floor area in use or reserved for or retained for the use of the commercial establishment, including, but not restricted to, principal and accessory floor area, cellars and basements, storage or detached accessory building, even though any such floor area may be temporarily vacant or not in use.	
29.	Scavengers and garbage collectors	See subsections <u>6-6-2</u> (D) and <u>6-6-3(D)</u> of this code
30.	Dealers in secondhand articles	\$ 70 .00 per year
31.	Steam boiler operator	100 .00 per year
32.	Street sales	50 .00 per day
33.	Taxicabs, limousines, draymen, carters, expressmen, hackmen, omnibus drivers, and porters (when based within corporate limits of the village)	\$70.00 per vehicle per day
34.	Undertakers	200 .00 per year
35.	Vending machines (except tobacco or cigarette vending machines)	\$15.00 per machine per year
36.	Video gaming license	\$25.00 per machine per year

(Ord. 13-O-37, 10-14-2013)

ORDINANCE NO. 13-O-_____

AN ORDINANCE AMENDING TITLE 3, CHAPTER 1A, SECTION 3-1A-1(7)
OF THE VILLAGE CODE – FEES ENUMERATED: BARBERSHOPS

BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, that the Village Code of the Village of Willowbrook be amended as follows:

SECTION ONE: That Title 3, Chapter 1A, Section 3-1A-1(7) of the Village Code of the Village of Willowbrook, entitled "Fees Enumerated: Barbershops ", is hereby amended by deleting the Item #7 contained therein in its entirety and in lieu thereof, the following language shall be substituted:

... "7. Barbershops, Hair Salons, Nail Salons \$55.00 per chair per year."

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

SECTION THREE: That this Ordinance shall be in full force and effect ten (10) days from and after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this 27th day of January, 2014.

APPROVED:

Mayor

ATTEST:

Village Clerk

ROLL CALL VOTE: AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

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

MONTH	BOARD APPROVED WARRANTS	NET PAYROLL	PAYROLL LIABILITY CHECKS & EFTPS	HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY		\$ 85,319.90	\$ 68,078.14		
MAY	\$ 285,387.15	61,284.85	54,224.84		
MAY	353,485.42	136,416.17	103,298.84	\$ 27,792.42	\$ 1,175,287.73
JUNE	162,456.66	63,522.22	55,693.80		
JUNE	356,374.12	138,257.93	116,395.38	207,394.46 1	\$ 1,100,094.57
JULY	96,196.09	61,726.84	54,827.79		
JULY	289,454.73	133,313.14	137,095.22	5,491.73	\$ 778,105.54
AUG	167,932.62	60,485.99	53,730.20		
AUG	251,311.93	131,497.02	88,291.39	1,355.13	\$ 754,604.28
SEP	132,592.67	79,046.82	58,715.05		
SEP	257,977.89	133,213.80	91,826.03	122,463.33 2	\$ 875,835.59
OCT	364,793.38	67,269.07	56,130.28		
OCT	228,548.18	127,701.47	87,705.94	14,285.26	\$ 946,433.58
NOV	163,144.47	68,000.30	56,077.31		
NOV	448,213.65	82,341.31	61,968.93		
NOV		115,601.53	90,036.28		\$ 1,085,383.78
DEC	1,157,110.21	87,410.96	63,658.94		
DEC		119,863.21	89,044.40	109,249.12	\$ 1,626,336.84
JAN					
JAN					\$ -
FEB					
FEB					\$ -
MAR					
MAR					\$ -
APR					
APR					\$ -
APR					
	\$ 4,714,979.17	\$ 1,752,272.53	\$ 1,386,798.76	\$ 488,031.45	\$ 8,342,081.91

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

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

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

MONTHLY PAYROLL TOTALS ^

MONTH	FISCAL 2011	# of payrolls	FISCAL 2012	# of payrolls	FISCAL 2013	# of payrolls	FISCAL 2014	# of payrolls
MAY	\$ 346,614.01	2	\$ 320,475.00	2	\$ 299,514.62	2	\$ 451,655.27	3
JUNE	365,926.15	2	297,125.05	2	451,165.43	3	316,901.86	***
JULY	523,182.68	3	294,399.85	2	279,814.55	2	329,995.52	***
AUG	304,809.53	2	284,393.36	2	273,921.61	2	277,037.13	2
SEP	303,760.78	2	283,533.10	2	278,778.42	2	305,834.23	****
OCT	282,836.42	2	272,575.02	2	271,719.14	2	281,839.29	2
NOV	298,071.49	2	270,129.71	2	406,102.93	3	417,058.19	3
DEC	514,471.71	3	414,928.38	3	282,756.91	2	303,010.08	2
JAN	302,174.00	2	272,114.94	2	325,687.10	2		
FEB	287,267.05	2	259,794.38	2	273,907.00	2		
MAR	286,701.82	2	266,752.86	2	286,411.29	2		
APR	282,981.74	2	257,248.79	2	273,446.41	2		
AUG*			267,068.17					
APR**			85,081.69					
TOTAL	\$ 4,098,797.38	26	\$ 3,845,620.30	25	\$ 3,703,225.41	26	\$ 2,683,331.57	18
AVERAGE PAYROLL	\$ 157,646.05		\$ 139,738.82		\$ 142,431.75		\$ 149,073.98	
CHANGE FROM PRIOR YEAR			-11.36%			1.93%		4.66%

^ Includes gross salary and payroll taxes for active employees only

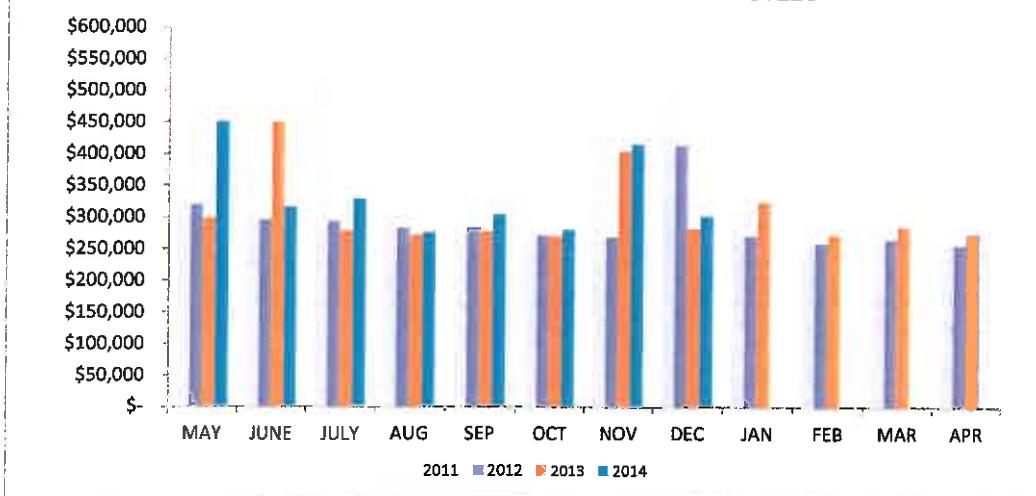
*** special payout for 3 commander retirements**

**** special payout for 1 commander retirement**

***** includes voluntary separation payout for 1 employee**

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

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



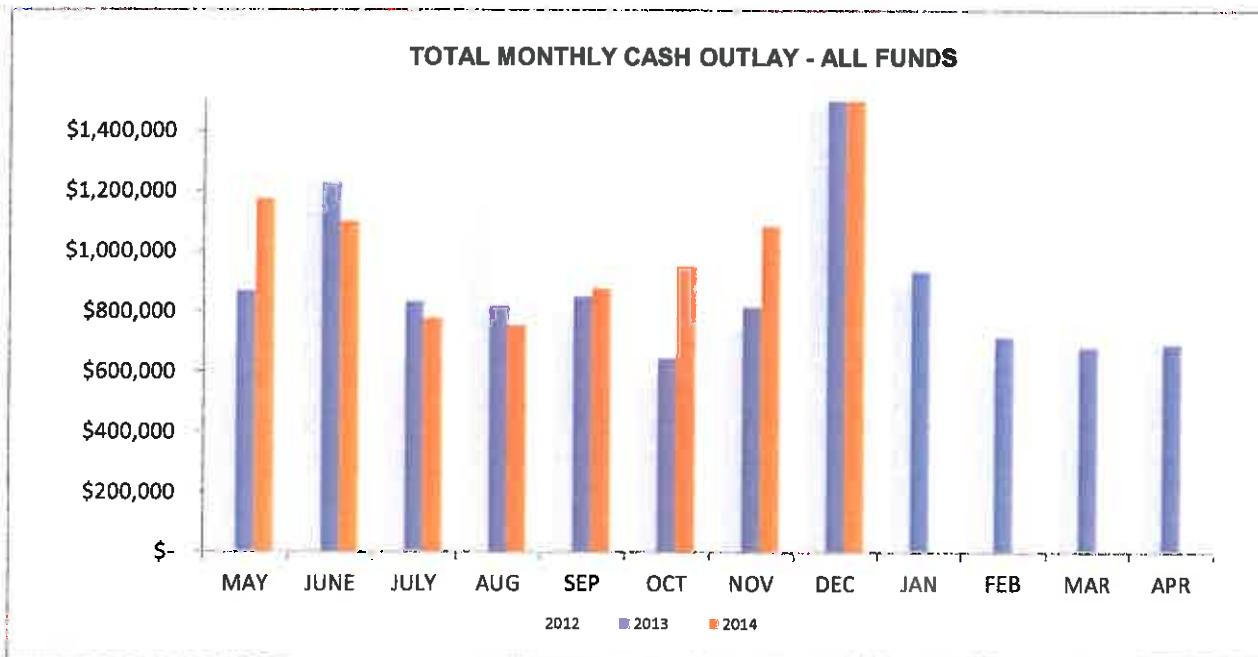
VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS

MONTH	<u>MONTHLY TOTALS</u>			<u>AVERAGE DAILY OUTLAY</u>	
	FISCAL 2012	FISCAL 2013	FISCAL 2014	FISCAL 2013	FISCAL 2014
MAY	\$ 672,056.01	\$ 870,290.11	\$ 1,175,287.73	* \$ 28,073.87	\$ 37,912.51
JUNE	1,253,014.59	1,226,031.00	1,100,094.57	40,867.70	36,669.82
JULY	640,846.17	833,357.39	778,105.54	26,882.50	25,100.18
AUG	1,180,026.60	816,663.86	754,604.28	26,344.00	24,342.07
SEP	801,551.97	850,880.84	875,835.59	28,362.69	29,194.52
OCT	581,568.36	645,090.55	946,433.58	20,809.37	30,530.12
NOV	739,532.86	816,308.17	1,085,383.78	** 27,210.27	36,179.46
DEC	1,489,481.60	1,536,678.84	1,626,336.84	49,570.29	52,462.48
JAN	903,734.69	934,882.52		30,157.50	-
FEB	623,043.33	717,506.98		25,625.25	-
MAR	753,458.83	682,960.98		22,031.00	-
APR	713,948.25	692,627.23		23,087.57	-
TOTAL	\$ 10,352,263.26	\$ 10,623,278.47	\$ 8,342,081.91		
AVERAGE	\$ 862,688.61	\$ 885,273.21	\$ 1,042,760.24	\$ 29,085.17	\$ 34,048.89

* May 2013 includes 3 payrolls & SLEP buyout

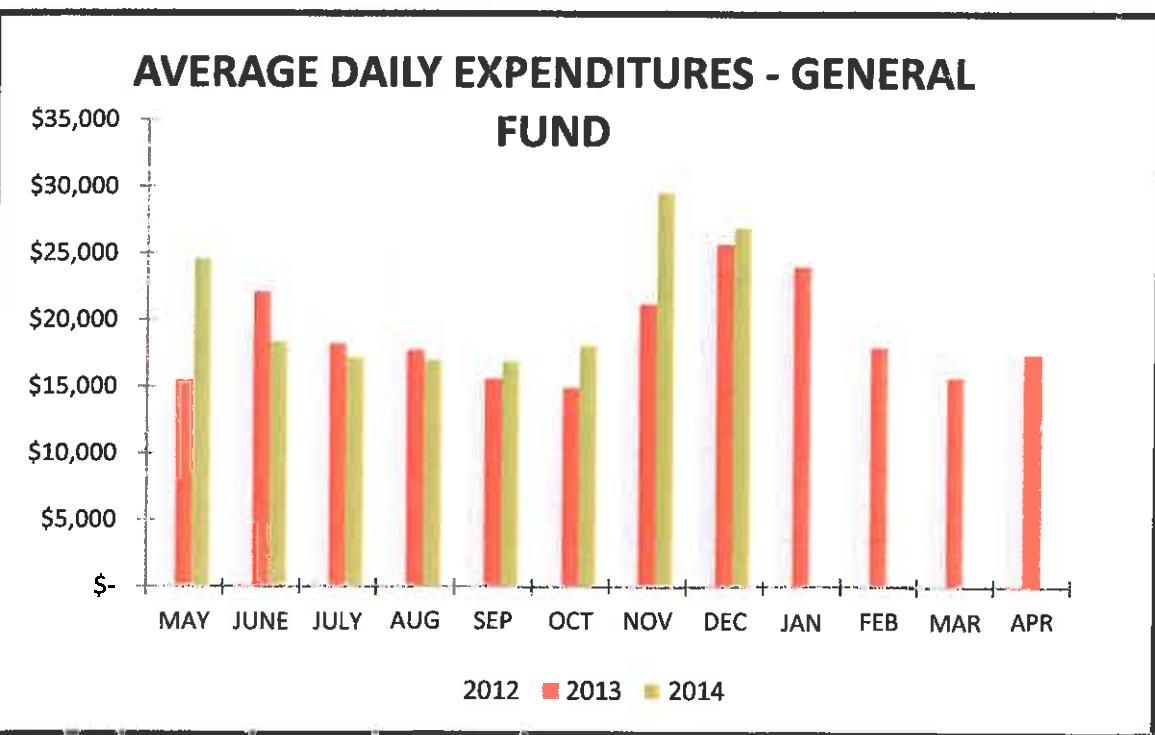
** Nov 2013 includes 3 payrolls

TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



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

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



*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	SALE	DIST	MADE	09-10	10-11	11-12	12-13	13-14			
MAY	FEB	\$	216,102	\$	223,555	\$	254,811	\$	261,216	\$	250,138
JUNE	MAR			252,558	281,024	296,840	308,159		304,370		
JULY	APR			239,611	259,844	281,808	288,609		295,557		
AUG	MAY			278,006	284,173	276,985	316,487		334,102		
SEPT	JUNE			284,544	314,663	318,524	336,664		338,139		
OCT	JULY			269,750	276,383	300,424	291,508		300,405		
NOV	AUG			267,033	279,375	326,134	330,699		332,925		
DEC	SEPT			253,713	260,636	296,490	300,348		288,422		
JAN	OCT			236,393	273,809	272,291	282,374				
FEB	NOV			253,516	290,009	296,763	306,325				
MARCH	DEC			339,352	355,102	387,223	377,505				
APRIL	JAN			193,834	234,660	253,944	277,850				
TOTAL				\$ 3,084,413	\$ 3,333,234	\$ 3,562,238	\$ 3,677,745	\$ 2,444,056			
MTH AVG				\$ 257,034	\$ 277,769	\$ 296,853	\$ 306,479	\$ 305,507			
BUDGET				\$ 3,018,750	\$ 3,121,250	\$ 3,217,250	\$ 3,493,374	\$ 3,447,000			

YEAR TO DATE LAST YEAR : \$ 2,433,691

YEAR TO DATE THIS YEAR : \$ 2,444,056

DIFFERENCE : \$ 10,365

PERCENTAGE OF INCREASE :

0.43%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,447,000

PERCENTAGE OF YEAR COMPLETED: 66.67%

PERCENTAGE OF REVENUE TO DATE: 70.90%

PROJECTION OF ANNUAL REVENUE: \$ 3,693,409

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 246,409

EST. PERCENT DIFF ACTUAL TO BUDGET

7.1%

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

Note 1

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 109,215	\$ 88,618	\$ <u>83,421</u>	\$ 107,307	\$ 145,711
JUNE	58,315	47,252	50,979	56,417	49,504
JULY	63,492	66,409	66,040	72,448	75,818
AUG	43,220	43,538	45,433	45,462	47,106
SEPT	41,268	44,649	43,732	45,094	45,955
OCT	63,593	64,893	69,459	71,005	80,177
NOV	47,913	48,838	44,235	53,652	53,084
DEC	37,663	54,012	41,649	44,277	42,371
JAN	66,203	61,577	61,880	68,634	
FEB	70,164	76,096	71,344	81,019	
MARCH	43,415	37,954	47,598	45,430	
APRIL	67,732	65,293	73,904	78,886	
TOTAL	\$ 712,193	\$ 699,127	\$ 699,674	\$ 769,631	\$ 539,726
MTH AVG	\$ 59,349	\$ 58,261	\$ 58,306	\$ 64,136	\$ 67,466
BUDGET	\$ 791,786	\$ 686,000	\$ 686,000	\$ 646,306	\$ 725,760

Boxed Numbers - Village has not yet received distribution

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

YEAR TO DATE LAST YEAR: \$ 495,662

YEAR TO DATE THIS YEAR: \$ 539,726

DIFFERENCE: \$ 44,064

PERCENTAGE CHANGE:

8.89%

BUDGETED REVENUE: \$ 725,760

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 74.37%

PROJECTION OF ANNUAL REVENUE : \$ 838,050

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 112,290

EST. PERCENT DIFF ACTUAL TO BUDGET

15.5%

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

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

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 126,617	\$ 118,228	\$ 103,407	\$ 93,102	\$ 90,574
JUNE	79,181	93,026	90,897	117,206	89,915
JULY	110,478	90,884	91,865	87,823	85,555
AUG	89,919	109,099	96,906	101,980	92,752
SEPT	95,178	107,010	105,187	97,521	85,886
OCT	91,793	100,333	87,792	91,554	91,517
NOV	89,181	78,547	88,869	84,535	76,797
DEC	84,202	86,799	85,543	85,580	86,830
JAN	101,205	97,316	99,304	95,118	
FEB	112,119	115,615	102,349	106,312	
MARCH	121,849	99,953	99,574	106,527	
APRIL	91,022	115,470	94,549	101,146	
TOTAL	\$ 1,192,747	\$ 1,212,279	\$ 1,146,243	\$ 1,168,404	\$ 699,826
MTH AVG	\$ 99,396	\$ 101,023	\$ 95,520	\$ 97,367	\$ 87,478
BUDGET	\$ 1,337,500	\$ 1,150,000	\$ 1,197,000	\$ 1,163,633	\$ 1,160,000
YEAR TO DATE LAST YEAR:			\$ 759,301		
YEAR TO DATE THIS YEAR:			\$ 699,826		
DIFFERENCE:			\$ (59,475)		

PERCENTAGE CHANGE:

-7.83%

BUDGETED REVENUE:	\$ 1,160,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	60.33%
PROJECTION OF ANNUAL REVENUE :	\$ 1,076,885
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (83,115)
EST. PERCENT DIFF ACTUAL TO BUDGET	-7.2%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2006-2007</u>	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>
MAY	\$ 27,032	\$ 35,414	\$ 41,112	\$ 32,329	\$ 28,101	\$ 38,971	\$ 39,884	\$ 28,332
JUNE	40,255	28,086	37,629	31,126	35,646	33,900	42,108	34,757
JULY	38,655	45,542	33,606	35,583	39,254	35,802	39,020	35,473
AUG	45,036	46,221	47,587	39,638	49,507	45,121	54,686	44,604
SEPT	51,813	44,119	47,277	41,828	54,853	55,597	49,745	41,416
OCT	43,409	45,661	42,724	33,092	47,193	37,872	43,915	44,973
NOV	34,006	38,041	35,236	33,023	34,807	36,682	33,992	30,575
DEC	29,171	40,257	33,882	31,108	32,056	32,290	33,983	35,955
JAN	45,538	37,135	39,057	38,627	36,609	38,464	37,255	
FEB	32,550	50,896	52,466	46,059	45,953	37,527	44,114	
MAR	49,234	38,533	36,645	40,000	37,219	39,185	42,121	
APR	38,260	36,499	39,795	34,524	38,222	35,722	37,773	
TOTAL:	\$ 474,960	\$ 486,412	\$ 487,017	\$ 436,937	\$ 479,420	\$ 467,133	\$ 498,596	\$ 296,085
								\$ 337,333
								\$ 296,085
								\$ (41,248)
								-12.2%
								PERCENTAGE CHANGE

VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

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

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 29,944	\$ 32,607	\$ 34,339	\$ 37,421	\$ 39,097
JUNE	33,653	34,583	36,544	37,754	40,624
JULY	33,203	38,304	38,639	41,944	43,999
AUG	29,099	35,728	37,829	38,115	39,252
SEPT	33,001	33,184	39,218	40,801	43,327
OCT	30,393	33,204	36,492	40,227	37,833
NOV	28,801	33,296	38,018	36,097	37,229
DEC	33,252	35,058	34,652	39,700	38,042
JAN	31,980	38,456	39,065	43,449	
FEB	29,015	32,964	32,687	35,859	
MARCH	29,353	32,029	34,986	34,674	
APRIL	35,520	35,620	38,362	41,294	
TOTAL	\$ 377,215	\$ 415,036	\$ 440,831	\$ 467,335	\$ 319,403
MTH AVG	\$ 31,435	\$ 34,586	\$ 36,736	\$ 38,945	\$ 39,925
BUDGET	\$ 380,000	\$ 404,500	\$ 429,500	\$ 450,581	\$ 450,000

YEAR TO DATE LAST YEAR: \$ 312,059

YEAR TO DATE THIS YEAR: \$ 319,403

DIFFERENCE: \$ 7,344

PERCENTAGE OF INCREASE:

2.35%

BUDGETED REVENUE: \$ 450,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 70.98%

PROJECTION OF ANNUAL REVENUE : \$ 478,333

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 28,333

EST. PERCENT DIFF ACTUAL TO BUDGET

6.3%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

MONTH DIST	09-10	10-11	11-12	12-13	13-14
MAY	\$ 14,846	\$ 19,578	\$ 20,475	\$ 12,129	\$ 14,525
JUNE	14,647	16,689	16,315	16,141	11,948
JULY	16,868	19,660	8,068	11,302	15,097
AUG	20,157	14,809	15,404	5,385	9,322
SEPT	14,024	14,196	7,275	14,236	18,842
OCT	15,004	16,237	17,071	14,533	7,199
NOV	13,858	14,719	13,517	8,246	14,571
DEC	20,463	11,482	12,229	6,560	12,104
JAN	13,669	21,297	12,321	20,660	
FEB	8,980	10,232	11,103	10,511	
MARCH	26,922	13,255	16,448	14,546	
APRIL	16,869	16,761	15,010	15,063	
TOTAL	\$ 196,308	\$ 188,916	\$ 165,235	\$ 149,312	\$ 103,608
MTH AVG	\$ 16,359	\$ 15,743	\$ 13,770	\$ 12,443	\$ 12,951
BUDGET	\$ 200,000	\$ 200,000	\$ 200,000	\$ 160,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 88,532

YEAR TO DATE THIS YEAR : \$ 103,608

DIFFERENCE : \$ 15,076

PERCENTAGE CHANGE

17.03%

BUDGETED REVENUE: \$ 145,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 71.45%

PROJECTION OF ANNUAL REVENUE : \$ 174,738

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 29,738

EST. PERCENT DIFF ACTUAL TO BUDGET 20.51%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	FISCAL YEAR				
	09-10	10-11	11-12	12-13	13-14
MAY	\$ 51,750	\$ 19,700	\$ 49,631	\$ 57,075	
JUNE	80,350	39,300	54,120	77,454	
JULY	67,733	39,925	56,500	96,651	
AUG	78,955	61,985	54,325	79,525	
SEPT	\$ 300	53,880	68,241	35,300	76,050
OCT	46,720	42,786	83,294	46,200	70,435
NOV	39,000	45,760	88,200	46,037	47,985
DEC	29,900	65,285	39,855	41,645	64,735
JAN	30,425	57,064	34,805	41,395	
FEB	19,550	27,980	34,577	36,135	
MARCH	29,850	26,810	19,223	44,325	
APRIL	32,550	19,005	29,058	50,900	
TOTAL	\$ 228,295	\$ 617,358	\$ 558,163	\$ 556,513	\$ 569,910
MTH AVG	\$ 28,537	\$ 51,447	\$ 46,514	\$ 46,376	\$ 71,239
BUDGET		\$ 484,400	\$ 511,000	\$ 540,000	\$ 540,000

YEAR TO DATE LAST YEAR : \$ 383,758

YEAR TO DATE THIS YEAR : \$ 569,910

DIFFERENCE : \$ 186,152

PERCENTAGE CHANGE:

48.51%

BUDGETED REVENUE: \$ 540,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 105.54%

PROJECTION OF ANNUAL REVENUE : \$826,464

EST. DOLLAR DIFF ACTUAL TO BUDGET \$286,464

EST. PERCENT DIFF ACTUAL TO BUDGET 53.0%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH	09-10	10-11	11-12	12-13	13-14
MAY	\$ 6,747	\$ 35,989	\$ 5,770	\$ 33,084	\$ 21,304
JUNE	5,795	8,399	6,527	30,569	19,336
JULY	7,103	19,396	8,640	11,472	48,123 *
AUG	9,710	17,824	9,921	14,433	17,978
SEPT	7,255	47,342	17,688	28,145	18,866
OCT	30,335	16,986	6,235	6,068	12,371
NOV	3,976	3,277	27,435	8,391	26,382
DEC	32,902	6,864	31,298	14,215	8,540
JAN	23,015	12,160	6,734	27,202	
FEB	3,766	13,567	7,062	7,918	
MARCH	18,445	10,207	31,730	19,167	
APRIL	18,870	28,150	18,959	32,909	
TOTAL	\$ 167,920	\$ 220,161	\$ 177,999	\$ 233,573	\$ 172,900
MTH AVG	\$ 13,993	\$ 18,347	\$ 14,833	\$ 19,464	\$ 21,613
BUDGET	\$ 150,000	\$ 100,000	\$ 150,000	\$ 110,000	\$ 150,000

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

YEAR TO DATE LAST YEAR:	\$ 146,377
YEAR TO DATE THIS YEAR:	\$ 172,900
DIFFERENCE:	\$ 26,523

PERCENTAGE OF CHANGE: 18.12%

BUDGETED REVENUE:	\$ 150,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	115.27%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	09-10	10-11	Note 1	Note 2	11-12	12-13	13-14	% change from same month last fiscal year
MAY	\$ 119,740	\$ 116,873			\$ 148,758	\$ 156,504	\$ 160,088	2.3%
JUNE	148,867	164,898			170,028	205,606	236,824	15.2%
JULY	105,374	128,685			145,972	178,786	179,328	0.3%
AUG	153,176	183,532			183,885	309,555	281,359	-9.1%
SEPT	173,672	209,281			202,519	286,089	293,074	2.4%
OCT	116,842	141,587			134,151	172,100	196,339	14.1%
NOV	146,601	181,635			167,590	208,056	271,661	30.6%
DEC	144,694	176,935			171,271	204,008	248,323	21.7%
JAN	95,371	117,392			118,494	139,217		
FEB	116,663	143,020			143,906	166,637		
MARCH	130,119	162,372			163,023	188,447		
APRIL	101,335	113,064			136,026	134,770		
TOTAL	\$ 1,552,453	\$ 1,839,273			\$ 1,885,623	\$ 2,349,775	\$ 1,866,996	
MTH AVG	\$ 129,371	\$ 153,273			\$ 157,135	\$ 195,815	\$ 233,375	
BUDGET	\$ 1,800,000	\$ 1,931,868			\$ 1,831,500	\$ 2,318,242	\$ 2,898,948	

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

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

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

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

YEAR TO DATE LAST YEAR: \$ 1,720,704

YEAR TO DATE THIS YEAR: \$ 1,866,996

DIFFERENCE: \$ 146,292

PERCENTAGE OF INCREASE:

8.50%

BUDGETED REVENUE: \$ 2,898,948

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 64.40%

PROJECTION OF ANNUAL REVENUE : \$ 2,549,550

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (349,398)

EST. PERCENT DIFF ACTUAL TO BUDGET -12.05%

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

MONTH	Note 1		Note 2, 3		Note 4, 5		
	09-10	10-11	11-12	12-13	13-14		
MAY	\$ 5,657	\$ 6,553	\$ 4,355	\$ 4,516	\$ 7,112		
JUNE	5,533	4,907	4,226	4,918	7,444		
JULY	6,650	6,872	6,196	8,271	7,038		
AUG	6,046	5,173	10,959	4,947	6,047		
SEPT	6,432	3,526	4,664	6,041	5,216		
OCT	6,155	10,625	6,463	11,030	4,929		
NOV	6,038	3,986	9,154	3,508	4,552		
DEC	4,566	2,325	5,428	5,611	3,666		
JAN	3,728	8,182	2,267	2,268			
FEB	3,269	1,755	1,945	3,306			
MARCH	3,056	5,505	4,123	3,634			
APRIL	2,170	2,262	8,077	5,049			
TOTAL	\$ 59,299	\$ 61,671	\$ 67,857	\$ 63,099	\$ 46,004		
MTH AVG	\$ 4,942	\$ 5,139	\$ 5,655	\$ 5,258	\$ 5,751		
BUDGET	\$ 80,000	\$ 72,000	\$ 61,000	\$ 62,220	\$ 64,386		

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

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

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

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

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

YEAR TO DATE LAST YEAR: \$ 48,842

YEAR TO DATE THIS YEAR: \$ 46,004

DIFFERENCE: \$ (2,838)

PERCENTAGE CHANGE:

-5.81%

BUDGETED REVENUE: \$ 64,386

PERCENTAGE OF YEAR COMPLETED: 66.67%

PERCENTAGE OF REVENUE TO DATE : 71.45%

PROJECTION OF ANNUAL REVENUE : \$ 59,433

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (4,953)

EST. PERCENT DIFF ACTUAL TO BUDGET -7.7%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	Note 1		Note 2		Note 3		Note 4	
	09-10	10-11	11-12	12-13	13-14			
MAY	\$ 17,906	\$ 19,451	\$ 18,507	\$ 16,579	\$ 14,687			
JUNE	24,456	18,819	18,156	18,468	21,716			
JULY	13,011	17,787	16,894	15,557	14,906			
AUG	21,587	19,278	57,601	18,180	17,483			
SEPT	18,137	18,752	18,325	18,222	20,530			
OCT	14,867	21,587	16,417	54,763	14,523			
NOV	15,108	54,756	18,240	17,307	57,598			
DEC	24,523	26,793	19,269	18,450	16,093			
JAN	18,456	21,584	17,963	17,678				
FEB	21,440	20,892	17,273	17,157				
MARCH	16,884	16,823	17,604	14,579				
APRIL	18,391	19,105	17,123	17,253				
TOTAL	\$ 224,766	\$ 275,626	\$ 253,372	\$ 244,193	\$ 177,536			
MTH AVG	\$ 18,731	\$ 22,969	\$ 21,114	\$ 20,349	\$ 22,192			
BUDGET	\$ 240,316	\$ 214,800	\$ 226,865	\$ 222,328	\$ 205,814			

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

YEAR TO DATE LAST YEAR : \$ 177,526

YEAR TO DATE THIS YEAR : \$ 177,536

DIFFERENCE : \$ 10

PERCENTAGE OF CHANGE:

0.01%

BUDGETED REVENUE: \$ 205,814

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 86.26%

PROJECTION OF ANNUAL REVENUE : \$ 244,207

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 38,393

EST. PERCENT DIFF ACTUAL TO BUDGET

18.7%