



EST. 1960

# Willowbrook

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Willowbrook, IL 60527-5549

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## AGENDA

### 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

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, APRIL 13, 2015, AT 6:00 P.M. AT THE VILLAGE POLICE STATION BUILDING, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
  - a) March 9, 2015 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Village Hotel Tax Rate Increase
5. REPORT – Monthly Disbursement Reports – March 2015
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, MARCH 9, 2015 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 6:09 p.m.

**2. ROLL CALL**

Those present at roll call were Trustee Umberto Davi and Interim Director of Finance Carrie Dittman. Trustee Paul Oggerino was absent.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Finance/Administration Committee held on Monday, January 12, 2015 were reviewed. Trustee Davi noted that on page 2, the last line should read "The reports above were approved by Trustee Davi and Trustee Oggerino."

Minutes of the Special Joint Meeting of the Finance & Administration, Municipal Services and Public Safety Committees held on Wednesday, February 18, 2015 were also reviewed.

Motion to approve made by Trustee Davi. Motion carried.

**4. DISCUSSION - Illinois Department of Revenue: Reciprocal Agreement on Exchange of Information**

Interim Director of Finance Carrie Dittman discussed that historically, business sales tax payment information from the state of IL is not shared with non-home rule units of government, except when sales tax releases have been executed by the businesses such as when the information is necessary as part of a sales tax sharing agreement. The Village of Willowbrook has such an agreement with the Town Center Development and thus receives sales tax information for these businesses only, for a specified period of time. This information would be useful to have on all businesses in town to ensure that we are receiving our proper share of 1% sales tax revenue, and to assist in budgeting and other financial modeling.

In August of 2014, Public Act 098-1058 was signed into law with an effective date of January 1, 2015, which will allow non-home rule units of government to receive the same sales tax information that home rule governments receive. Willowbrook would need to execute a Reciprocal Agreement with the Illinois Department of Revenue (IDOR) to begin receiving the information. However, the law and agreement contain a stiff penalty (Class B misdemeanor with a fine not to exceed \$7,500) if one is found guilty of sharing the confidential taxpayer information to unauthorized individuals.

Staff recommends that the Village execute the reciprocal agreement with IDOR to begin obtaining business sales tax information. This item would be presented to the Village Board at a future meeting.

Trustee Davi noted that staff should proceed to present this information to the Village board.

## 5. REPORT - Monthly Reports - January and February 2015

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

- Total cash outlay for all Village funds - \$1,403,200 & \$842,728 (fiscal year to date is \$11,544,327)
- Payroll for active employees including all funds - \$319,576 & \$339,390 (February includes the separation payout for one employee that retired). Payroll total year to date total is \$3,362,180)
- Ave. daily outlay of cash for all Village funds - \$45,265 & \$30,097 (fiscal year to date average is \$37,876)
- Ave. daily expenditures for the General Fund - \$27,646 & \$20,004 (fiscal year to date average is \$21,907)

## 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

Interim Director of Finance Carrie Dittman noted that the major General Fund revenues presented in the report are cumulatively expected to total about \$106,000 higher than what was anticipated for the year ended April 30, 2015. However, estimated revenues in the FY 15/16 budget document have not been increased.

All revenues are for collections through February 28, 2015

- Sales tax receipts - \$3,060,388 up 1.23% from the prior year, 7.0% over budget
- Income Tax receipts - \$698,550 down .41% compared to the prior year, 5.3% over budget. Interim Director Dittman noted that the State of Illinois is 2 months behind in remittances.
- Utility tax receipts - \$854,840 down 5.76% from the prior year, 1.0% under budget, consisting of:
  - Telecomm tax - \$348,669, down 15.6%. As noted previously, decline is largely due to the State of IL recouping about \$32,000 over several monthly payments beginning August 2014 due to a lawsuit the state lost with a phone company. The state has been reclaiming prior distributions from all participating municipalities that had received such funds, so Willowbrook is among many other towns experiencing the revenue shortfall this year.
  - Northern IL gas - \$145,415, up 24.0%
  - ComEd - \$363,416, down 4.3%
- Places of Eating Tax receipts - \$419,994 up 6.88% compared to the prior year, 11.5% over budget
- Fines - \$149,831 up 22.37% compared with the prior year, 25.57% over budget. Interim Director Dittman noted that the Village has entered

into the local debt recovery program with the State of Illinois for parking tickets now such that the State of Illinois will receive overdue tickets, and will collect on those through garnishment of income tax refunds and send the gross proceeds to the Village. The fee for the service will be passed on to the payer of the fine.

- Red Light Fines - \$545,356 down 20.93% from the record-breaking prior year receipts, but still 15.3% over budget (we have already exceeded this year's budgeted revenue by \$5,356)
- Building Permit receipts - \$223,724 up 5.21% from the prior year. We have exceeded permit revenue budget by \$48,724.
- Water sales receipts - \$2,450,844 up 7.73% from the prior year, 12.03% under budget

Interim Director Dittman noted that the 12% increase the Village implemented at 1/1/15 (due to a higher increase imposed on the Village by the DuPage Water Commission) is now being realized beginning with the February collections.

- Hotel/Motel Tax receipts - \$42,506 down 17.20% compared with the prior year, 21.4% below budget. One hotel is one month behind in remittances.
- Motor Fuel Tax receipts - \$259,842 up 19.34% compared with the prior year, 22.8% over budget. Receipts to date include 2 disbursements of the State of IL's Capital Bill, each \$38,941, and in the past we have received one per fiscal year.

The reports above were approved by Trustee Davi.

#### **7. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

#### **8. COMMUNICATIONS**

There were no communications received.

#### **9. ADJOURNMENT**

Motion to adjourn was made by Trustee Davi.

The meeting was adjourned at 6:24 p.m.

(Minutes transcribed by: Carrie Dittman, 3/12/2015)

## MUNICIPAL SERVICES COMMITTEE MEETING

### AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
<p><b>DISCUSSION:</b></p> <p><b>VILLAGE HOTEL TAX RATE INCREASE</b></p>	<p><input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety</p> <p><b>Meeting Date:</b> April 13, 2015</p>

<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

There are currently four (4) hotels in town. The Village Board passed an ordinance (No. 86-O-24) on October 1, 1986 establishing a local 1% hotel occupation tax. Historically, this tax raises about \$67,000/year in the Village Hotel/Motel Tax Fund which is spent to promote tourism, primarily on hotel and restaurant advertising and promotion through the DuPage Convention and Visitors Bureau (CVB). Funds received by the DuPage CVB are also matched by the Illinois Tourism Fund.

As you know, our largest hotel, Willowbrook Inn (formerly Holiday Inn), was sold in August of 2013. Since that time, the Willowbrook Inn has been planning extensive renovations to the property in order to obtain the Holiday Inn flag once again. Although the Willowbrook Inn intends to remain open throughout their renovation project, tax revenues have dropped in the interim due to a reduction in room rentals. As a result, in fiscal year 2015/16 we project that the hotel occupation tax will only raise about \$45,000 in revenue available to promote tourism, which will negatively affect all our hotels. This issue was discussed at the January 28, 2015 meeting of the Hotel/Motel Tax Advisory Committee. At that time, a least one hotel representative that was present supported raising our local hotel occupation tax in order to ensure adequate revenue is available to promote tourism in Willowbrook.

#### REQUEST FOR FEEDBACK

Our 1% hotel occupation tax rate is by far the lowest among nearby towns that impose such a tax (see attached survey). As a non-home rule community, the Village is statutorily limited to a maximum 5% hotel tax rate, and this revenue is restricted to the promotion of tourism only. Increasing the tax rate to 5% will raise an additional \$180,000 a year to be used to expand promotional opportunities throughout the year. In addition, the 5% rate is comparable to many other towns within the region that have hotels.

The attached amendatory ordinance was drafted by the Village Attorney.

#### STAFF RECOMMENDATION

Staff recommends that the Mayor and Board of Trustees recommend passage of the attached ordinance to raise the Village Hotel Tax rate from 1% to 5% effective June 1, 2015.

DuPage Convention & Visitors Bureau Municipality Tax Survey - FY 2014 Only Worksheet			
Last Update: 11/2013			
City/Village	Local Hotel/Motel Tax Rate	Home Rule	Municipality Fiscal Year
Addison	5%	Yes	May - April
Aurora	3%	Yes	Jan - Dec
Bartlett	N/A	Yes	May - April
Bensenville	5%	No	Jan - Dec
Bloomingdale	6%	Yes	May - April
Bolingbrook	10%	Yes	May - April
Burr Ridge	4%	No	May - April
Carol Stream	5%	Yes	May - April
Clarendon Hills	5%	No	May - April
Darien	5%	Yes	May - April
Downers Grove	4.5%	Yes	Jan - Dec
Elk Grove Village	6%	Yes	May - April
Elmhurst	4%	Yes	May - April
Glen Ellyn	5%	Yes	May - April
Glendale Heights	5%	Yes	May - April
Hanover Park	3%	Yes	May - April
Hinsdale	N/A	No	May - April
Itasca	5%	No	May - April
Lisle	5%	No	May - April
Lombard	5%	No	Jan - Dec
Naperville	4.4%	Yes	May - April
Oak Brook	3%	No	Jan - Dec
Oakbrook Terrace	6%	Yes	May - April
Roselle	5%	No	Jan - Dec
St. Charles	5%	Yes	May - April
Villa Park	5%	No	May - April
Warrenville	5%	Yes	May - April
Wayne	N/A	No	May - April
West Chicago	5%	Yes	Jan - Dec
Westmont	5%	No	May - April
Wheaton	5%	Yes	May - April
Willowbrook	1%	No	May - April
Winfield	N/A	No	May - April
Wood Dale	5%	No	May - April
Woodridge	N/A	Yes	May - April

ORDINANCE NO. 15-0-\_\_\_\_\_

AN ORDINANCE AMENDING SECTION 11-3-1 ENTITLED "TAX REQUIRED; AMOUNT" OF CHAPTER 3 ENTITLED "MUNICIPAL HOTEL TAX" OF TITLE 11, ENTITLED "TAXES" OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWSBROOK, DUPAGE COUNTY, ILLINOIS

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**WHEREAS**, section 8-3-14a of the Illinois Municipal Code (65 ILCS 5/8-13-14a) authorizes the corporate authorities of each municipality to impose a tax upon the privilege of renting or leasing rooms in a hotel within the municipality at a rate not to exceed 5% of rental or lease payment; and

**WHEREAS**, the corporate authority of the Village of Willowbrook has determined that it is necessary, proper and in the best interest of the Village to amend section 11-3-1 entitled "Tax Required; Amount" of Chapter 3 entitled "Municipal Hotel Tax" of Title 11 entitled "Taxes" of the Village Code of Ordinances of the Village of Willowbrook to increase the Village of Willowbrook hotel tax from one percent (1%) to five percent (5%).

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

**Section One:** Section 11-3-1 entitled "Tax Required; Amount:" of Chapter 3 entitled "Municipal Hotel Tax" of Title 11 entitled "Taxes" of the Village Code of Ordinances of the

Village of Willowbrook, DuPage County, Illinois as amended, is hereby amended, to read as follows:

**"11-3-1: TAX REQUIRED; AMOUNT:**

A tax is hereby imposed upon all persons engaged in the village in the business of renting, leasing or letting rooms in a hotel on the gross rental receipts from such renting, leasing or letting, excluding, however, from gross rental receipts, the proceeds of such renting, leasing or letting to permanent residents of that hotel. The tax shall be at the rate of five percent (5%) of the gross rental receipts."

**Section Two** Any ordinance or portion of any ordinance in conflict with the provisions of this ordinance is hereby repealed solely to the extent of said conflict.

**Section Three:** This ordinance shall be in full force and effect on June 1, 2015 after its passage and approval in the manner provided by law.

**PASSED and APPROVED** this 13th day of April, 2015.

APPROVED:

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Frank Trilla, Mayor

ATTEST:

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Village Clerk

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

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

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

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

**VILLAGE OF WILLOWBROOK  
CHECKS ISSUED  
FISCAL YEAR 2014 - 2015**

MONTH	BOARD APPROVED WARRANTS	NET PAYROLL	PAYROLL LIABILITY CHECKS & EFTPS	HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY		\$ 98,236.98	\$ 67,248.21		
MAY	\$ 299,831.91	73,980.54	60,338.66		
MAY	245,316.93	130,571.82	97,921.74	\$ 34,956.18	\$ 1,108,402.97
JUNE	247,056.82	70,961.42	59,187.24		
JUNE	421,139.70	129,392.24	89,827.25	438.00	\$ 1,018,002.67
JULY	123,381.66	71,000.63	59,876.11		
JULY	383,955.50	129,905.43	91,464.31	59,457.71 1	\$ 919,041.35
AUG	194,370.96	69,628.69	59,606.27		
AUG	192,885.94	130,482.89	90,084.60	43,048.68 2	\$ 780,108.03
SEP	177,796.34	67,748.28	58,545.31		
SEP	260,733.91	126,788.85	86,856.51	136,884.31 3	\$ 915,353.51
OCT		68,417.68	58,026.28		
OCT	270,960.20	84,020.43	63,969.96		
OCT	282,473.99	121,077.26	92,627.74	606,215.55 4	\$ 1,647,789.09
NOV	152,198.26	91,844.55	67,644.30		
NOV	501,394.97	117,684.55	85,488.85	255,933.22 5	\$ 1,272,188.70
DEC	1,000,230.78	90,521.90	68,524.18		
DEC		23,009.10	12,550.13 6		
DEC		115,628.64	86,550.34	240,497.75 7	\$ 1,637,512.82
JAN	440,270.09	99,848.09	71,144.95		
JAN	291,348.21	121,855.46	86,476.05	292,257.10 8	\$ 1,403,199.95
FEB	158,655.32	88,046.32	65,999.16		
FEB	278,988.19	139,619.78	109,433.25	1,985.62	\$ 842,727.64
MAR	261,455.75	85,415.77	65,574.76		
MAR	236,602.24	121,755.39	85,920.53	1,334.90	\$ 858,059.34
APR					\$ -
APR					
	<u>\$ 6,421,047.67</u>	<u>\$ 2,467,442.69</u>	<u>\$ 1,840,886.69</u>	<u>\$ 1,673,009.02</u>	<u>\$ 12,402,386.07</u>

**Note 1 -** Handwritten checks include check for \$57,314 to Currie Motors for 2 squad cars

**Note 2 -** Handwritten checks include check for \$41,173 to FBG Corp for payment #1 of Village Hall remodel

**Note 3 -** Handwritten checks include check for \$136,146.80 to FBG Corp for payment #2 of Village Hall remodel

**Note 4 -** Handwritten checks include check for \$369,580.64 to FBG Corp for payment #3 of Village Hall remodel and \$225,885.43 to James Fiala Paving for street maintenance contract

**Note 5 -** Handwritten checks include check for \$251,504.25 to FBG Corp for payment #4 of Village Hall remodel

**Note 6 -** Safety incentive separate payroll

**Note 7 -** Handwritten checks include check for \$229,108.40 to FBG Corp for payment #5 of Village Hall remodel

**Note 8 -** Handwritten checks include check for \$159,176.98 to FBG Corp for payment #6 of Village Hall remodel and \$129,460 to Rieke Office Interiors for Village Hall furniture

**VILLAGE OF WILLOWBROOK  
PAYROLL - BY MONTH/YEAR  
FY 2012 - FY 2015**

**MONTHLY PAYROLL TOTALS ^**

MONTH	FISCAL 2012	# of payrolls	FISCAL 2013	# of payrolls	FISCAL 2014	# of payrolls	FISCAL 2015	# of payrolls
MAY	\$ 320,475.00	2	\$ 299,514.62	2	\$ 451,655.27	3	\$ 470,294.72	3
JUNE	297,125.05	2	451,165.43	3	316,901.86	***	291,364.92	2
JULY	294,399.85	2	279,814.55	2	329,995.52	***	294,243.25	2
AUG	284,393.36	2	273,921.61	2	277,037.13	2	291,799.22	2
SEP	283,533.10	2	278,778.42	2	305,834.23	****	281,935.72	2
OCT	272,575.02	2	271,719.14	2	281,839.29	2	430,136.12	3
NOV	270,129.71	2	406,102.93	3	417,058.19	3	304,659.02	2
DEC	414,928.38	3	282,756.91	2	303,010.08	2	338,781.29	2
JAN	272,114.94	2	325,687.10	2	309,753.44	2	319,575.86	2
FEB	259,794.38	2	273,907.00	2	280,667.07	2	339,389.90	2
MAR	266,752.86	2	286,411.29	2	297,674.69	2	293,373.87	2
APR	257,248.79	2	273,446.41	2	277,745.82	2		
<b>AUG*</b>	<b>267,068.17</b>							
<b>APR**</b>	<b>85,081.69</b>							
<b>TOTAL</b>	<b>\$ 3,845,620.30</b>	<b>25</b>	<b>\$ 3,703,225.41</b>	<b>26</b>	<b>\$ 3,849,172.59</b>	<b>26</b>	<b>\$ 3,655,553.89</b>	<b>24</b>
AVERAGE PAYROLL	\$ 139,738.82		\$ 142,431.75		\$ 148,045.10		\$ 152,314.75	
CHANGE FROM PRIOR YEAR			1.93%		3.94%		2.88%	

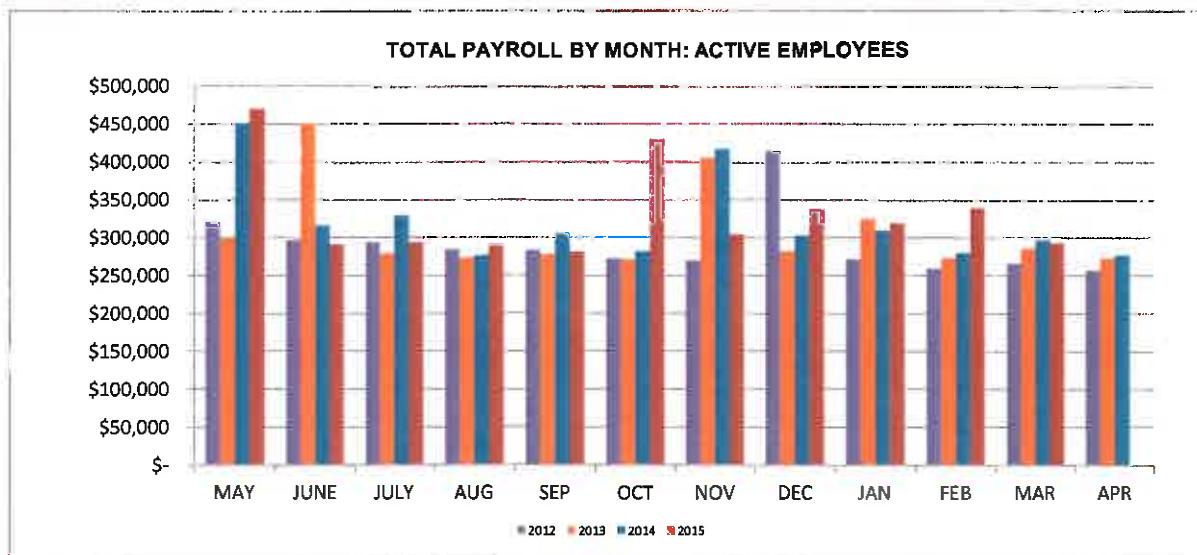
**^ Includes gross salary and payroll taxes for active employees only**

**\* special payout for 3 commander retirements**

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

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

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



**VILLAGE OF WILLOWSBROOK  
CASH OUTLAY  
ALL FUNDS**

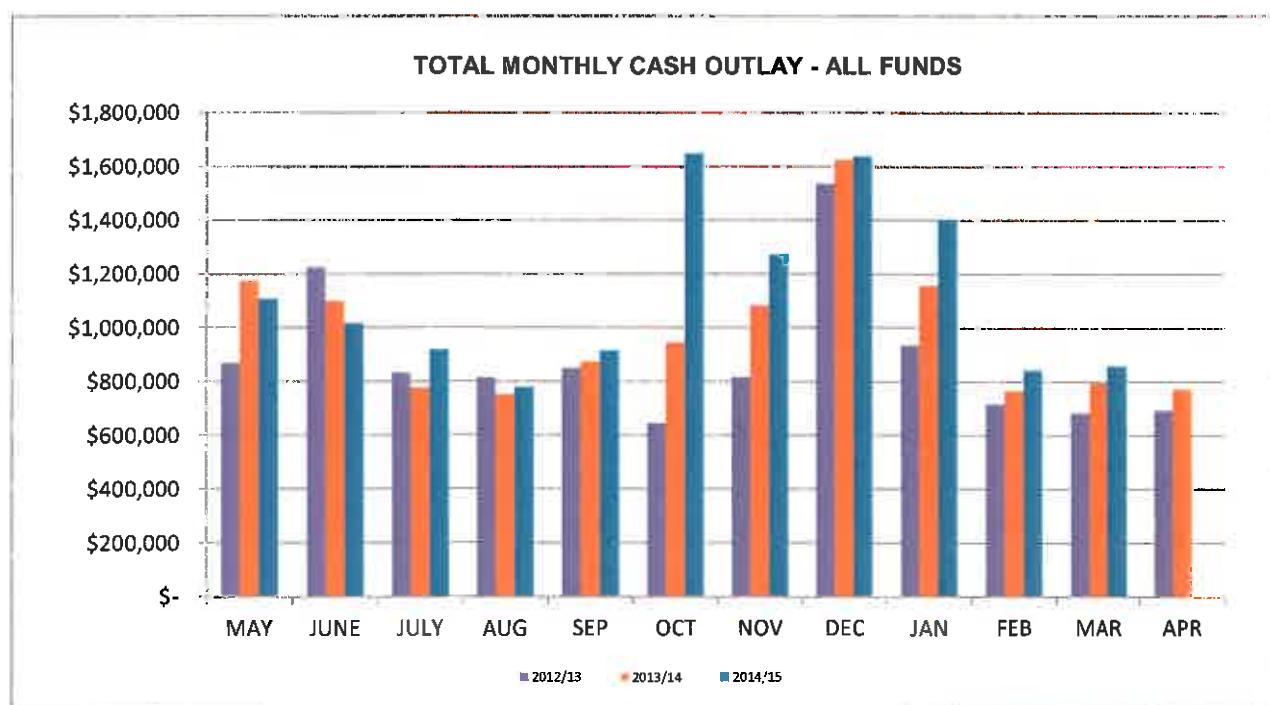
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2012/13	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2013/14	FISCAL 2014/15
MAY	\$ 870,290.11	\$ 1,175,287.73	* \$ 1,108,402.97	\$ 37,912.51	\$ 35,754.93
JUNE	1,226,031.00	1,100,094.57	1,018,002.67	36,669.82	33,933.42
JULY	833,357.39	778,105.54	919,041.35	25,100.18	29,646.50
AUG	816,663.86	754,604.28	780,108.03	*** 24,342.07	25,164.78
SEP	850,880.84	875,835.59	915,353.51	*** 29,194.52	30,511.78
OCT	645,090.55	946,433.58	1,647,789.09	*** 30,530.12	53,154.49
NOV	816,308.17	1,085,383.78	** 1,272,188.70	*** 36,179.46	42,406.29
DEC	1,536,678.84	1,626,336.84	1,637,512.82	*** 52,462.48	52,822.99
JAN	934,882.52	1,157,265.95	1,403,199.95	*** 37,331.16	45,264.51
FEB	717,506.98	766,244.52	842,727.64	27,365.88	30,097.42
MAR	682,960.98	796,003.58	858,059.34	25,677.53	27,679.33
APR	692,627.23	772,550.97		25,751.70	
TOTAL	\$ 10,623,278.47	\$ 11,834,146.93	\$ 12,402,386.07		
AVERAGE	\$ 885,273.21	\$ 986,178.91	\$ 1,127,489.64	\$ 32,376.45	\$ 36,948.77

\* May 2013 includes 3 payrolls & SLEP buyout

\*\* Nov 2013 includes 3 payrolls

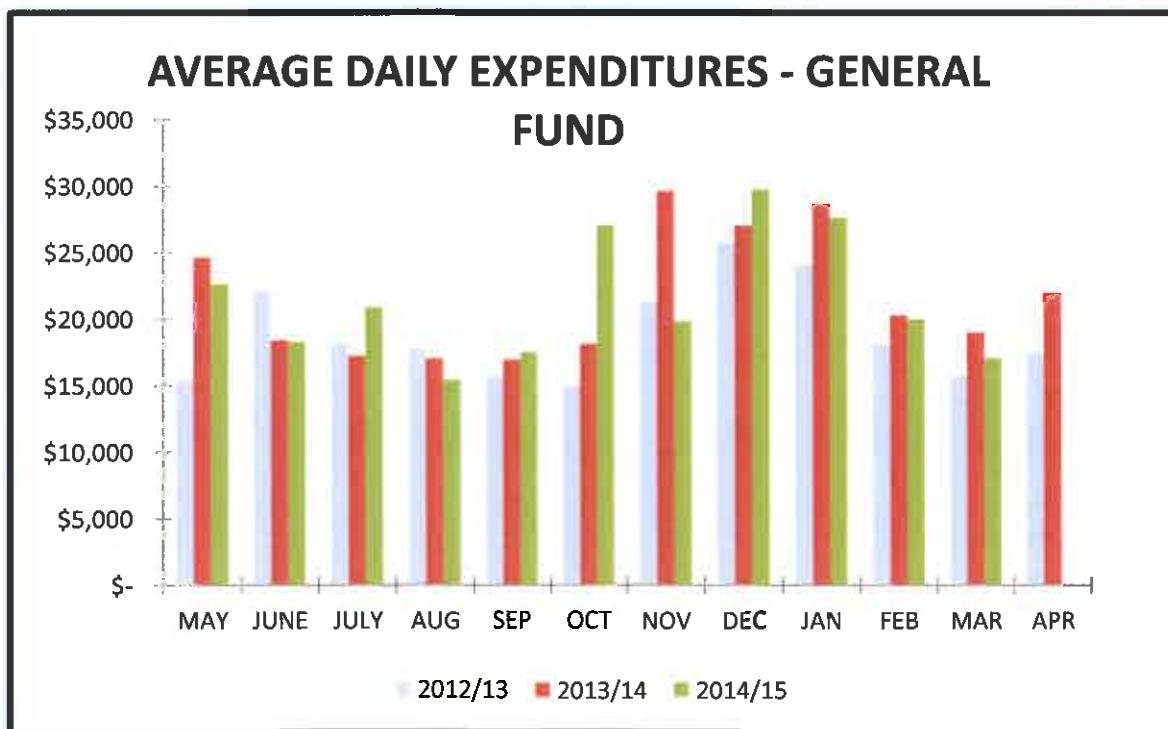
\*\*\* Includes payment to FBG Corp. for Village Hall remodel

**TOTAL MONTHLY CASH OUTLAY - ALL FUNDS**



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

MONTH	FISCAL		FISCAL 2014/15	2014/15 YEAR TO DATE AVERAGE
	2012/13	2013/14		
MAY	\$ 15,479.51	\$ 24,649.68	\$ 22,642.15	\$ 22,642.15
JUNE	22,172.19	18,406.88	18,300.51	20,471.33
JULY	18,276.60	17,253.39	20,913.45	20,618.71
AUG	17,795.05	17,059.62	15,407.80	19,315.98
SEP	15,656.51	16,988.20	17,512.06	18,955.20
OCT	14,992.42	18,150.76	27,062.26	20,306.37
NOV	21,265.17	29,653.66	19,811.60	20,235.69
DEC	25,780.70	27,052.00	29,771.65	21,427.69
JAN	24,114.56	28,676.41	27,645.71	22,118.58
FEB	18,061.86	20,292.74	20,003.65	21,907.08
MAR	15,748.89	19,027.07	17,083.77	21,468.60
APR	17,417.76	21,927.12		21,468.60
AVERAGE	\$ 18,896.77	\$ 21,594.79	\$ 21,468.60	



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

MONTH DIST	SALE MADE	10-11	11-12	12-13	13-14	14-15
MAY	FEB	\$ 223,555	\$ 254,811	\$ 261,216	\$ 250,138	\$ 245,589
JUNE	MAR	281,024	296,840	308,159	304,370	293,285
JULY	APR	259,844	281,808	288,609	295,557	293,319
AUG	MAY	284,173	276,985	316,487	334,102	342,029
SEPT	JUNE	314,663	318,524	336,664	338,139	330,203
OCT	JULY	276,383	300,424	291,508	300,405	318,631
NOV	AUG	279,375	326,134	330,699	332,925	349,800
DEC	SEPT	260,636	296,490	300,348	288,422	287,860
JAN	OCT	273,809	272,291	282,374	283,164	303,324
FEB	NOV	290,009	296,763	306,325	295,860	296,349
MARCH	DEC	355,102	387,223	377,505	387,074	365,874
APRIL	JAN	234,660	253,944	277,850	234,816	
<b>TOTAL</b>		<b>\$ 3,333,234</b>	<b>\$ 3,562,238</b>	<b>\$ 3,677,745</b>	<b>\$ 3,644,970</b>	<b>\$ 3,426,262</b>
<b>MTH AVG</b>		<b>\$ 277,769</b>	<b>\$ 296,853</b>	<b>\$ 306,479</b>	<b>\$ 303,747</b>	<b>\$ 311,478</b>
<b>BUDGET</b>		<b>\$ 3,121,250</b>	<b>\$ 3,217,250</b>	<b>\$ 3,493,374</b>	<b>\$ 3,447,000</b>	<b>\$ 3,450,000</b>

YEAR TO DATE LAST YEAR : \$ 3,410,154

YEAR TO DATE THIS YEAR : \$ 3,426,262

DIFFERENCE : \$ 16,108

PERCENTAGE CHANGE :

0.47%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,450,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 99.31%

PROJECTION OF ANNUAL REVENUE : \$ 3,662,188

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 212,188

EST. PERCENT DIFF ACTUAL TO BUDGET

6.2%

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

**Note 1**

MONTH	10-11	11-12	12-13	13-14	14-15
MAY	\$ 88,618	\$ 83,421	\$ 107,307	\$ 145,711	\$ 129,077
JUNE	47,252	50,979	56,417	49,504	48,077
JULY	66,409	66,040	72,448	75,818	79,570
AUG	43,538	45,433	45,462	47,106	46,418
SEPT	44,649	43,732	45,094	45,955	45,391
OCT	64,893	69,459	71,005	80,177	80,992
NOV	48,838	44,235	53,652	53,084	54,604
DEC	54,012	41,649	44,277	42,371	41,059
JAN	61,577	61,880	68,634	78,464	69,567
FEB	76,096	71,344	81,019	83,270	103,795
MARCH	37,954	47,598	45,430	47,560	45,280
APRIL	65,293	73,904	78,886	83,170	
<b>TOTAL</b>	<b>\$ 699,127</b>	<b>\$ 699,674</b>	<b>\$ 769,631</b>	<b>\$ 832,190</b>	<b>\$ 743,830</b>
<b>MTH AVG</b>	<b>\$ 58,261</b>	<b>\$ 58,306</b>	<b>\$ 64,136</b>	<b>\$ 69,349</b>	<b>\$ 67,621</b>
<b>BUDGET</b>	<b>\$ 686,000</b>	<b>\$ 686,000</b>	<b>\$ 646,306</b>	<b>\$ 725,760</b>	<b>\$ 787,000</b>

***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:	\$ 749,020
YEAR TO DATE THIS YEAR:	\$ 743,830
DIFFERENCE:	\$ (5,190)

PERCENTAGE CHANGE: -0.69%

BUDGETED REVENUE:	\$ 787,000
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	94.51%
PROJECTION OF ANNUAL REVENUE :	\$ 826,424
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 39,424
EST. PERCENT DIFF ACTUAL TO BUDGET	<span style="border: 1px solid black; padding: 2px; color: red; font-weight: bold;">5.0%</span>

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

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

MONTH	10-11	11-12	12-13	13-14	14-15
MAY	\$ 118,228	\$ 103,407	\$ 93,102	\$ 90,574	\$ 99,485
JUNE	93,026	90,897	117,206	89,915	85,846
JULY	90,884	91,865	87,823	85,555	83,409
AUG	109,099	96,906	101,980	92,752	82,223
SEPT	107,010	105,187	97,521	85,886	80,670
OCT	100,333	87,792	91,554	91,517	78,849
NOV	78,547	88,869	84,535	76,797	72,129
DEC	86,799	85,543	85,580	86,830	75,956
JAN	97,316	99,304	95,118	96,816	91,629
FEB	115,615	102,349	106,312	110,480	104,644
MARCH	99,953	99,574	106,527	114,052	100,962
APRIL	115,470	94,549	101,146	108,307	
<b>TOTAL</b>	<b>\$ 1,212,279</b>	<b>\$ 1,146,243</b>	<b>\$ 1,168,404</b>	<b>\$ 1,129,481</b>	<b>\$ 955,802</b>
<b>MTH AVG</b>	<b>\$ 101,023</b>	<b>\$ 95,520</b>	<b>\$ 97,367</b>	<b>\$ 94,123</b>	<b>\$ 86,891</b>
<b>BUDGET</b>	<b>\$ 1,150,000</b>	<b>\$ 1,197,000</b>	<b>\$ 1,163,633</b>	<b>\$ 1,160,000</b>	<b>\$ 1,075,000</b>
YEAR TO DATE LAST YEAR:			\$ 1,021,174		
YEAR TO DATE THIS YEAR:			\$ 955,802		
DIFFERENCE:			\$ (65,372)		
PERCENTAGE CHANGE:			<b>-6.40%</b>		
BUDGETED REVENUE:				\$ 1,075,000	
PERCENTAGE OF YEAR COMPLETED :				91.67%	
PERCENTAGE OF REVENUE TO DATE :				88.91%	
PROJECTION OF ANNUAL REVENUE :				\$ 1,057,176	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (17,824)	
EST. PERCENT DIFF ACTUAL TO BUDGET				<b>-1.7%</b>	

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

VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
<b>MAY</b>	\$ 22,735	\$ 29,751	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131
<b>JUNE</b>	14,685	21,020	11,184	10,627	13,321	7,277	13,126	15,821
<b>JULY</b>	7,851	14,857	7,056	7,075	8,716	5,609	8,350	9,063
<b>AUG</b>	6,184	10,068	6,943	6,842	6,871	5,318	6,419	6,850
<b>SEPT</b>	5,310	8,470	6,089	6,016	5,190	5,214	5,485	9,298
<b>OCT</b>	5,496	7,816	5,384	6,237	5,141	5,450	5,431	6,986
<b>NOV</b>	7,600	9,111	7,168	6,763	6,975	6,591	6,141	7,796
<b>DEC</b>	10,447	13,377	9,653	8,859	10,035	10,121	9,658	13,316
<b>JAN</b>	18,243	22,887	15,511	16,170	15,217	14,119	16,750	22,014
<b>FEB</b>	27,469	32,441	26,774	24,393	20,479	19,476	26,101	27,140
<b>MAR</b>	36,398	32,452	31,709	26,521	20,614	22,616	30,852	22,595
<b>APR</b>	38,429	24,545	26,718	24,038	15,881	21,834	32,360	
<b>TOTAL:</b>	<b>\$ 200,847</b>	<b>\$ 226,794</b>	<b>\$ 171,556</b>	<b>\$ 161,977</b>	<b>\$ 147,709</b>	<b>\$ 134,645</b>	<b>\$ 180,463</b>	<b>\$ 168,010</b>
							<b>YTD PRIOR YEAR</b>	<b>\$ 148,103</b>
							<b>YTD CURRENT YEAR</b>	<b>\$ 168,010</b>
							<b>DIFFERENCE</b>	<b>\$ 19,907</b>
							<b>PERCENTAGE CHANGE</b>	<b>13.4%</b>

**VILLAGE OF WILLOWBROOK  
UTILITY TAX  
COMMONWEALTH EDISON  
CASH BASIS**

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

MONTH	10-11	11-12	12-13	13-14	14-15
MAY	\$ 32,607	\$ 34,339	\$ 37,421	\$ 39,097	\$ 39,473
JUNE	34,583	36,544	37,754	40,624	43,989
JULY	38,304	38,639	41,944	43,999	43,761
AUG	35,728	37,829	38,115	39,252	42,199
SEPT	33,184	39,218	40,801	43,327	43,417
OCT	33,204	36,492	40,227	37,833	40,479
NOV	33,296	38,018	36,097	37,229	42,106
DEC	35,058	34,652	39,700	38,042	40,298
JAN	38,456	39,065	43,449	40,096	45,215
FEB	32,964	32,687	35,859	33,452	39,057
MARCH	32,029	34,986	34,674	34,611	36,910
APRIL	35,620	38,362	41,294	41,780	
TOTAL	\$ 415,036	\$ 440,831	\$ 467,335	\$ 469,342	\$ 456,904
MTH AVG	\$ 34,586	\$ 36,736	\$ 38,945	\$ 39,112	\$ 41,537
BUDGET	\$ 404,500	\$ 429,500	\$ 450,581	\$ 450,000	\$ 450,000

YEAR TO DATE LAST YEAR: \$ 427,562

YEAR TO DATE THIS YEAR: \$ 456,904

DIFFERENCE: \$ 29,342

PERCENTAGE OF INCREASE:

6.86%

BUDGETED REVENUE: \$ 450,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 101.53%

PROJECTION OF ANNUAL REVENUE : \$ 501,551

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 51,551

EST. PERCENT DIFF ACTUAL TO BUDGET

11.5%

**VILLAGE OF WILLOWBROOK**  
**FINANCIAL REPORT**  
**FINES**

MONTH DIST	10-11	11-12	12-13	13-14	14-15
MAY	\$ 19,578	\$ 20,475	\$ 12,129	\$ 14,525	\$ 12,716
JUNE	16,689	16,315	16,141	11,948	19,200
JULY	19,660	8,068	11,302	15,097	18,657
AUG	14,809	15,404	5,385	9,322	7,725
SEPT	14,196	7,275	14,236	18,842	18,620
OCT	16,237	17,071	14,533	7,199	14,800
NOV	14,719	13,517	8,246	14,571	12,007
DEC	11,482	12,229	6,560	12,104	9,471
JAN	21,297	12,321	20,660	9,377	20,032
FEB	10,232	11,103	10,511	9,453	16,603
MARCH	13,255	16,448	14,546	18,160	14,188
APRIL	16,761	15,010	15,063	8,192	
TOTAL	\$ 188,916	\$ 165,235	\$ 149,312	\$ 148,790	\$ 164,019
MTH AVG	\$ 15,743	\$ 13,770	\$ 12,443	\$ 12,399	\$ 14,911
BUDGET	\$ 200,000	\$ 200,000	\$ 160,000	\$ 145,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 140,598  
YEAR TO DATE THIS YEAR : \$ 164,019  
DIFFERENCE : \$ 23,421

PERCENTAGE CHANGE

16.66%

BUDGETED REVENUE: \$ 145,000  
PERCENTAGE OF YEAR COMPLETED : 91.67%  
PERCENTAGE OF REVENUE TO DATE : 113.12%  
PROJECTION OF ANNUAL REVENUE : \$ 173,576  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 28,576  
EST. PERCENT DIFF ACTUAL TO BUDGET 19.71%

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

MONTH DIST	10-11	11-12	12-13	13-14	14-15
MAY	\$ 51,750	\$ 19,700	\$ 49,631	\$ 57,075	\$ 56,175
JUNE	80,350	39,300	54,120	77,454	51,975
JULY	67,733	39,925	56,500	96,651	65,415
AUG	78,955	61,985	54,325	79,525	63,375
SEPT	53,880	68,241	35,300	76,050	46,240
OCT	42,786	83,294	46,200	70,435	59,245
NOV	45,760	88,200	46,037	47,985	67,250
DEC	65,285	39,855	41,645	64,735	48,647
JAN	57,064	34,805	41,395	70,925	45,532
FEB	27,980	34,577	36,135	48,845	41,502
MARCH	26,810	19,223	44,325	43,885	38,735
APRIL	19,005	29,058	50,900	54,150	
<b>TOTAL</b>	<b>\$ 617,358</b>	<b>\$ 558,163</b>	<b>\$ 556,513</b>	<b>\$ 787,715</b>	<b>\$ 584,091</b>
<b>MTH AVG</b>	<b>\$ 51,447</b>	<b>\$ 46,514</b>	<b>\$ 46,376</b>	<b>\$ 65,643</b>	<b>\$ 53,099</b>
<b>BUDGET</b>	<b>\$ 484,400</b>	<b>\$ 511,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>

YEAR TO DATE LAST YEAR : \$ 733,565

YEAR TO DATE THIS YEAR : \$ 584,091

DIFFERENCE : \$ (149,474)

PERCENTAGE CHANGE:

-20.38%

BUDGETED REVENUE: \$ 540,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 108.17%

PROJECTION OF ANNUAL REVENUE : \$627,207

EST. DOLLAR DIFF ACTUAL TO BUDGET \$87,207

EST. PERCENT DIFF ACTUAL TO BUDGET 16.1%

**VILLAGE OF WILLOWBROOK**  
**FINANCIAL REPORT**  
**BUILDING PERMITS**

MONTH	10-11	11-12	12-13	13-14	14-15
MAY	\$ 35,989	\$ 5,770	\$ 33,084	\$ 21,304	\$ 12,317
JUNE	8,399	6,527	30,569	19,336	8,574
JULY	19,396	8,640	11,472	48,123	15,008
AUG	17,824	9,921	14,433	17,978	8,891
SEPT	47,342	17,688	28,145	18,866	44,004 **
OCT	16,986	6,235	6,068	12,371	36,458
NOV	3,277	27,435	8,391	26,382	4,709
DEC	6,864	31,298	14,215	8,540	52,875 ***
JAN	12,160	6,734	27,202	19,495	17,590
FEB	13,567	7,062	7,918	20,254	23,298
MARCH	10,207	31,730	19,167	19,319	110,947 ****
APRIL	28,150	18,959	32,909	26,032	
TOTAL	\$ 220,161	\$ 177,999	\$ 233,573	\$ 258,000	\$ 334,671
MTH AVG	\$ 18,347	\$ 14,833	\$ 19,464	\$ 21,500	\$ 30,425
BUDGET	\$ 100,000	\$ 150,000	\$ 110,000	\$ 150,000	\$ 175,000

\* 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

YEAR TO DATE LAST YEAR:	\$ 231,968
YEAR TO DATE THIS YEAR:	\$ 334,671
DIFFERENCE:	\$ 102,703

PERCENTAGE OF CHANGE:

44.27%

BUDGETED REVENUE:	\$ 175,000
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	191.24%
PROJECTION OF ANNUAL REVENUE :	\$ 372,229
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 197,229
EST. PERCENT DIFF ACTUAL TO BUDGET	112.70%

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

MONTH	Note 1	Note 2	Note 3, 4		% change from same month last fiscal year	
	10-11	11-12	12-13	13-14	14-15	
MAY	\$ 116,873	\$ 148,758	\$ 156,504	\$ 160,088	\$ 148,785	-7.1%
JUNE	164,898	170,028	205,606	236,824	325,749	37.5%
JULY	128,685	145,972	178,786	179,328	211,551	18.0%
AUG	183,532	183,885	309,555	281,359	258,283	-8.2%
SEPT	209,281	202,519	286,089	293,074	315,476	7.6%
OCT	141,587	134,151	172,100	196,339	212,111	8.0%
NOV	181,635	167,590	208,056	271,661	258,131	-5.0%
DEC	176,935	171,271	204,008	248,323	281,238	13.3%
JAN	117,392	118,494	139,217	171,390	182,776	6.6%
FEB	143,020	143,906	166,637	236,557	256,744	8.5%
MARCH	162,372	163,023	188,447	280,092	307,225	9.7%
APRIL	113,064	136,026	134,770	286,900		-100.0%
TOTAL	\$ 1,839,273	\$ 1,885,623	\$ 2,349,775	\$ 2,841,935	\$ 2,758,069	
MTH AVG	\$ 153,273	\$ 157,135	\$ 195,815	\$ 236,828	\$ 250,734	
BUDGET	\$ 1,931,868	\$ 1,831,500	\$ 2,318,242	\$ 2,898,948	\$ 3,480,257	

**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**

**Note 5- 12% rate increase effective 1/1/15**

YEAR TO DATE LAST YEAR:	\$ 2,555,035
YEAR TO DATE THIS YEAR:	\$ 2,758,069
DIFFERENCE:	\$ 203,034

PERCENTAGE OF INCREASE:

7.95%

BUDGETED REVENUE: \$ 3,480,257

PERCENTAGE OF YEAR COMPLETED: 91.67%

PERCENTAGE OF REVENUE TO DATE: 79.25%

PROJECTION OF ANNUAL REVENUE: \$ 3,067,767

EST. DOLLAR DIFF ACTUAL TO BUDGET: \$ (412,490)

EST. PERCENT DIFF ACTUAL TO BUDGET: -11.85%

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

MONTH	Note 1, 2		Note 3, 4		Note 5	
	10-11	11-12	12-13	13-14	14-15	
MAY	\$ 6,553	\$ 4,355	\$ 4,516	\$ 7,112	\$ 3,409	
JUNE	4,907	4,226	4,918	7,444	4,789	
JULY	6,872	6,196	8,271	7,038	5,196	
AUG	5,173	10,959	4,947	6,047	3,746	
SEPT	3,526	4,664	6,041	5,216	5,747	
OCT	10,625	6,463	11,030	4,929	5,677	
NOV	3,986	9,154	3,508	4,552	4,316	
DEC	2,325	5,428	5,611	3,666	3,491	
JAN	8,182	2,267	2,268	1,872	3,563	
FEB	1,755	1,945	3,306	3,462	2,572	
MARCH	5,505	4,123	3,634	2,185	3,014	
APRIL	2,262	8,077	5,049	3,459		
<b>TOTAL</b>	<b>\$ 61,671</b>	<b>\$ 67,857</b>	<b>\$ 63,099</b>	<b>\$ 56,982</b>	<b>\$ 45,520</b>	
<b>MTH AVG</b>	<b>\$ 5,139</b>	<b>\$ 5,655</b>	<b>\$ 5,258</b>	<b>\$ 4,749</b>	<b>\$ 4,138</b>	
<b>BUDGET</b>	<b>\$ 72,000</b>	<b>\$ 61,000</b>	<b>\$ 62,220</b>	<b>\$ 64,386</b>	<b>\$ 60,027</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 is one month behind as of 3/31/2015

YEAR TO DATE LAST YEAR: \$ 53,523

YEAR TO DATE THIS YEAR: \$ 45,520

DIFFERENCE: \$ (8,003)

PERCENTAGE CHANGE:

**-14.95%**

BUDGETED REVENUE: \$ 60,027

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 75.83%

PROJECTION OF ANNUAL REVENUE : \$ 48,462

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (11,565)

EST. PERCENT DIFF ACTUAL TO BUDGET **-19.3%**

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

MONTH DIST	10-11	11-12	12-13	13-14	14-15
MAY	\$ 19,451	\$ 18,507	\$ 16,579	\$ 14,687	\$ 54,685
JUNE	18,819	18,156	18,468	21,716	22,105
JULY	17,787	16,894	15,557	14,906	16,624
AUG	19,278	57,601	18,180	17,483	57,575
SEPT	18,752	18,325	18,222	20,530	12,653
OCT	21,587	16,417	54,763	14,523	17,202
NOV	54,756	18,240	17,307	57,598	18,515
DEC	26,793	19,269	18,450	16,093	18,766
JAN	21,584	17,963	17,678	21,370	21,506
FEB	20,892	17,273	17,157	18,831	20,211
MARCH	16,823	17,604	14,579	17,343	15,342
APRIL	19,105	17,123	17,253	13,637	
<b>TOTAL</b>	<b>\$ 275,626</b>	<b>\$ 253,372</b>	<b>\$ 244,193</b>	<b>\$ 248,717</b>	<b>\$ 275,184</b>
<b>MTH AVG</b>	<b>\$ 22,969</b>	<b>\$ 21,114</b>	<b>\$ 20,349</b>	<b>\$ 20,726</b>	<b>\$ 25,017</b>
<b>BUDGET</b>	<b>\$ 214,800</b>	<b>\$ 226,865</b>	<b>\$ 222,328</b>	<b>\$ 205,814</b>	<b>\$ 241,766</b>

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

YEAR TO DATE LAST YEAR :	\$ 235,080
YEAR TO DATE THIS YEAR :	\$ 275,184
DIFFERENCE :	\$ 40,104

PERCENTAGE OF CHANGE:

17.06%

BUDGETED REVENUE:	\$ 241,766
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	113.82%
PROJECTION OF ANNUAL REVENUE :	\$ 291,147
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 49,381
EST. PERCENT DIFF ACTUAL TO BUDGET	20.4%

*\*Inflated by IL Capital Bill that was received in May 2014 & Aug 2014*