



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

Director of Finance

Carrie Dittman

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, MAY 8, 2017, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) April 10, 2017 Regular Meeting of the Finance & Administration Committee
4. REPORT – Monthly Disbursement Reports – April 2017
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 - Comparative Telecommunication Taxes
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, APRIL 10, 2017 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

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

2. ROLL CALL

Those present at roll call were Chairman Umberto Davi, Trustee Gayle Neal and Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, March 13, 2017 were reviewed.

Motion to approve made by Chairman Davi, seconded by Trustee Neal. Motion carried.

4. REPORT – Monthly Disbursement Reports – March 2017

The Committee reviewed and accepted the disbursement reports for the month of March and key items are highlighted below:

- Total cash outlay for all Village funds – \$1,351,417. Fiscal Year to Date is \$14,835,246.
- Payroll for active employees including all funds - \$396,135 (3 payrolls). The average payroll for the year was \$147,109, which is a 14.84% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds – \$43,594. Fiscal year to date daily average is \$44,318.
- Average daily expenditures for the General Fund only - \$22,966. Fiscal year to date average is \$24,523.

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

All revenues are fiscal year to date collections through March 31, 2017 (unaudited):

- Sales tax receipts - \$3,502,345 down 0.54% from the prior year. Trending 4.7% over budget.
- Income Tax receipts - \$721,515 down 12.81% compared to the prior year, 7.2% over budget. IDOR has communicated to DMMC that this is due to “an accounting change” and it affects all municipalities, but IDOR has not given further details about the accounting change or if it will be ongoing. Director Dittman will be attending an IDOR seminar in July that will further discuss this issue.
- Utility tax receipts - \$894,662 down 0.16% from the prior year, 2.7% under budget, consisting of:
 - Telecomm tax - \$363,667, down 7.11%.
 - Northern IL gas - \$121,429, up 17.45%
 - ComEd - \$413,270, up 2.95%

Trustee Neal inquired about what other towns were experiencing. Director Dittman stated that she would investigate and report back to the Committee.

- Places of Eating Tax receipts - \$459,384 down 3.43% compared to the prior year, trending 5.4% over budget.
- Fines - \$151,710 up 23.49% compared with the prior year, 26.33% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$676,294 up 108.16% from the prior year receipts (in the prior year the cameras were down due to road construction and camera maintenance), trending 51.9% above budget. The budget for the first 4 months of FY 2016/17 was reduced due to the Rt. 83/63rd St. intersection cameras being out of service due to the road construction project. Those cameras are still down with no anticipated “go live” date yet given by ATS or IDOT.
- Building Permit receipts - \$472,052 up 37.28% from the prior year, 124.90% above budget.
- Water sales receipts - \$3,327,220 up 6.99% from the prior year, 0.42% below budget.
- Hotel/Motel Tax receipts - \$223,545 up 13.72% compared with the prior year. May & June 2015 collections (from April & May 2015 tax receipts) were still taxed at 1%. The hotel/motel tax rate increased to 5% effective June 1, 2015. Three of the four hotels are open and active. The revenue is trending at 0.6% lower than budget.
- Motor Fuel Tax receipts - \$201,540 down 0.59% compared with the prior year, 1.6% below budget.

The reports above were approved by Chairman Davi and Trustee Neal.

6. VISITOR'S BUSINESS

There were no visitors present at the meeting.

7. COMMUNICATIONS

Director Dittman gave an update on the Willowbrook resident, Mr. Farber, who was being charged an additional City of Darien sales tax on his Verizon bill. Director Dittman previously spoke with Mr. Farber and sent a formal request to IDOR to investigate. IDOR concluded that Verizon was indeed charging incorrect additional sales tax for Darien, and indicated that Mr. Farber was due a refund from Verizon. Director Dittman will send letters to both the local Verizon store and Verizon's corporate headquarters notifying them of the issue. IDOR also sent a letter to Verizon's corporate office.

Chairman Davi inquired about the prior fraudulent check attempts on the Village's bank account. Director Dittman relayed that the Village subsequently implemented Positive Pay, whereby the Village sends a file of authorized payments to the bank each bill run and only the checks matching the file exactly are allowed to clear the bank account. The new system has been working well. We have had only one attempt since Positive Pay was implemented but the check was caught and rejected before it even cleared the Village's account.

8. ADJOURNMENT

Motion to adjourn at 6:00 p.m. was made by Chairman Davi, seconded by Trustee Neal. Motion carried.

(Minutes transcribed by: Carrie Dittman, 4/28/2017)

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2016-2017**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 265,430.11	\$ 189,255.84		
MAY	326,911.09	243,407.01	\$ 163,229.59 2	\$ 1,188,233.64
JUNE	368,931.28 1	133,593.33		
JUNE	369,354.68	253,332.65	15,974.23	\$ 1,141,186.17
JULY	186,123.25	133,156.27		
JULY	531,096.48	266,322.95	12,193.24	\$ 1,128,892.19
AUG	131,056.97 1	130,422.46		
AUG	492,424.14	259,571.74	174,863.73 3	\$ 1,188,339.04
SEPT	480,705.37 1	128,540.26		
SEPT	687,025.00	154,733.70		
SEPT		210,019.82	4,804.55	\$ 1,665,828.70
OCT	283,777.53	147,820.98		
OCT	401,974.51	212,080.70	227,572.17 4	\$ 1,273,225.89
NOV	320,875.58	147,772.97		
NOV	578,509.26	213,363.91	451,059.54 5	\$ 1,711,581.26
DEC		162,250.92		
DEC - safety		30,482.00		
DEC	637,992.04	219,493.83	483,194.20 5	\$ 1,533,412.99
JAN	154,175.94 6	168,283.22		
JAN	667,009.88	219,621.86	263,794.55 3	\$ 1,472,885.45
FEB	354,941.90	142,939.98		
FEB	86,703.55	223,334.25	372,324.12 5	\$ 1,180,243.80
MAR	170,228.42	141,022.21		
MAR	230,017.80	128,184.58		
MAR		214,406.37	467,557.48 5	\$ 1,351,416.86
APR	162,936.25	127,307.63		
APR	258,138.26	238,805.28	384,545.19 5	\$ 1,171,732.61
	\$ 8,146,339.29	\$ 4,839,526.72	\$ 3,021,112.59	\$ 16,006,978.60

Note 1 Handwritten checks from prior month that appear on this warrant report have been subtracted so they are not double counted

Note 2 Purchase of 3 squad cars (approved as separate agenda item May 9) & bond interest payment due before next board meeting.

Note 3 Includes payment to Am-Coat Painting for 3 MG standpipe repainting

Note 4 Includes 2 payments to Crowley-Sheppard Asphalt approved separately by Village Board

Note 5 Includes payments to LJ Morse approved separately by Village Board

Note 6 Subtracted SSA bond payment included in Dec (check voided and replaced by ACH)

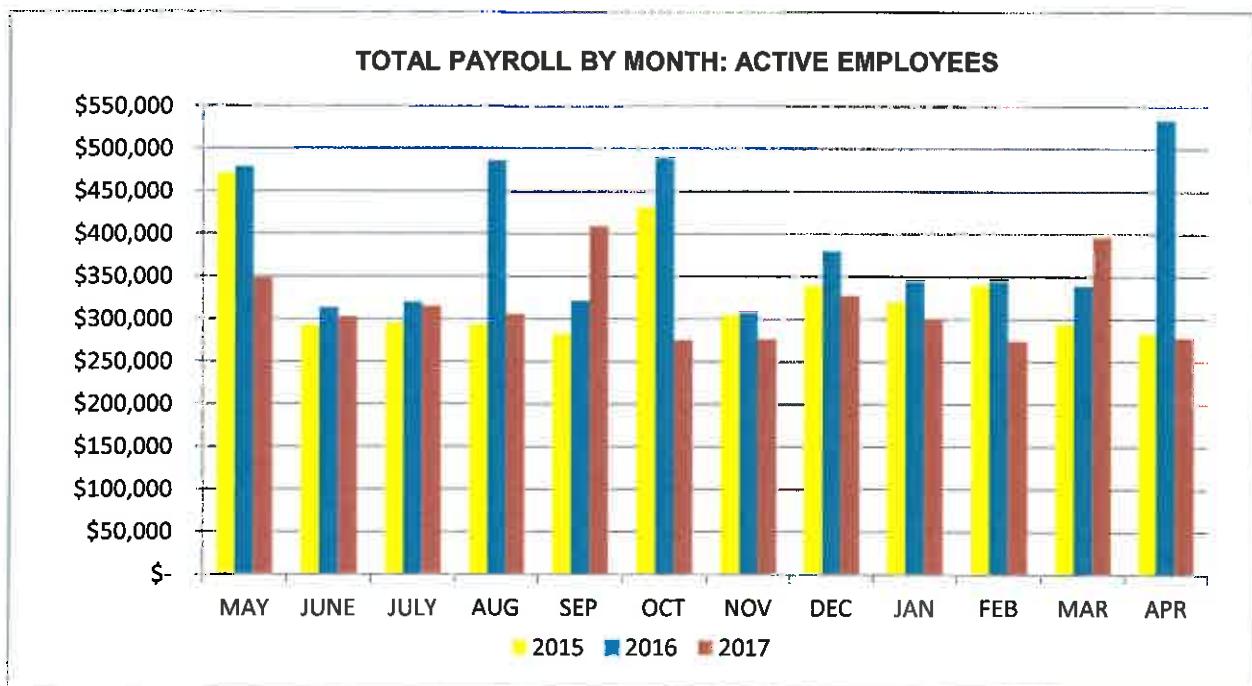
**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2015 - FY 2017**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2015	# of payrolls	FISCAL 2016	# of payrolls	FISCAL 2017	# of payrolls
MAY	\$ 470,295	3	\$ 478,815	3	\$ 348,394	2
JUNE	291,365	2	313,049	2	302,429	2
JULY	294,243	2	320,009	2	314,983	2
AUG	291,799	2	485,924	2	305,498	2
SEP	281,936	2	321,599	2	408,797	3
OCT	430,136	3	489,679	3	275,405	2
NOV	304,659	2	309,630	2	276,469	2
DEC	338,781	2	379,193	2	327,559	2
JAN	319,576	2	345,774	2	300,427	2
FEB	339,390	2	347,437	2	274,528	2
MAR	293,374	2	339,053	2	396,135	3
APR	282,993	2	533,906	3	277,793	2
TOTAL	\$ 3,938,547	26	\$ 4,664,069	27	\$ 3,808,418	26
AVERAGE PAYROLL	\$ 151,483		\$ 172,743		\$ 146,478	
CHANGE FROM PRIOR YEAR	2.32%		14.04%		-15.21%	

* Includes safety incentive

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

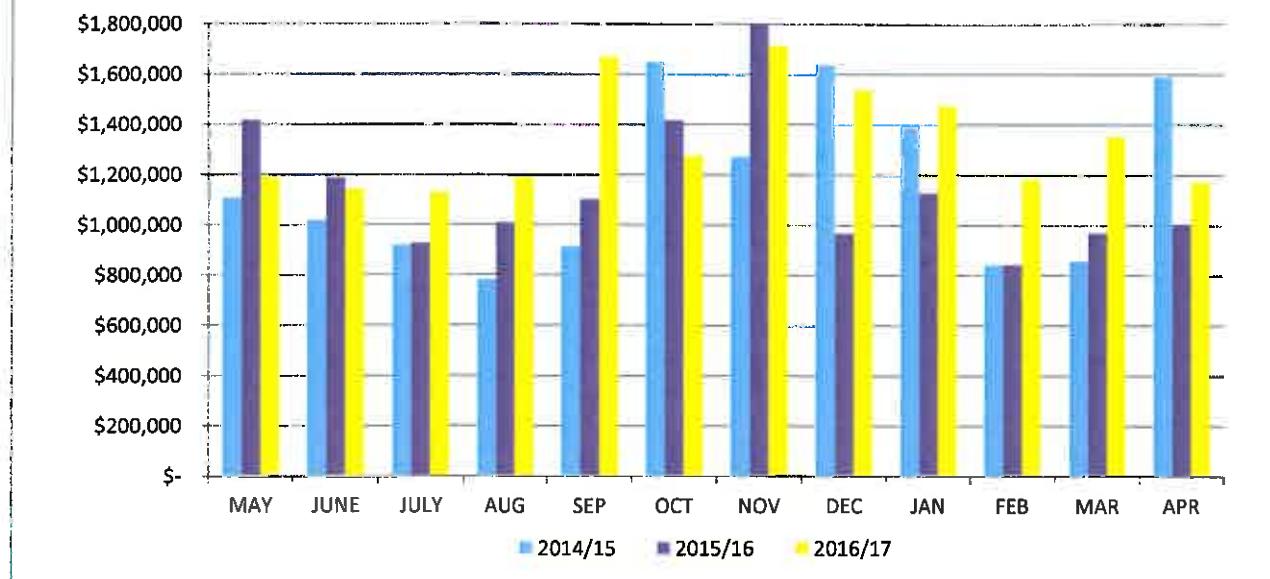


**VILLAGE OF WILLOWSBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2016/17	FISCAL 2015/16
MAY	\$ 1,108,403	\$ 1,416,426	\$ 1,188,234	***	\$ 38,330
JUNE	1,018,003	1,186,012	1,141,186		38,040
JULY	919,041	927,140	1,128,892		36,416
AUG	780,108	1,007,224	1,188,339	#	38,334
SEP	915,354	1,102,832	1,665,829	#	55,528
OCT	1,647,789	1,417,022	1,273,226		41,072
NOV	1,272,189	1,807,192	1,711,581	@	57,053
DEC	1,637,513	966,771	1,533,413	@	49,465
JAN	1,403,200	1,128,355	1,472,885	#	47,512
FEB	842,728	843,545	1,180,244	@	42,152
MAR	858,059	968,714	1,351,417	@	43,594
APR	1,589,708	1,003,924	1,171,733	@	39,058
TOTAL	\$ 13,992,094	\$ 13,775,157	\$ 16,006,979		
AVERAGE	\$ 1,166,008	\$ 1,147,930	\$ 1,333,915	\$ 43,879	\$ 37,730

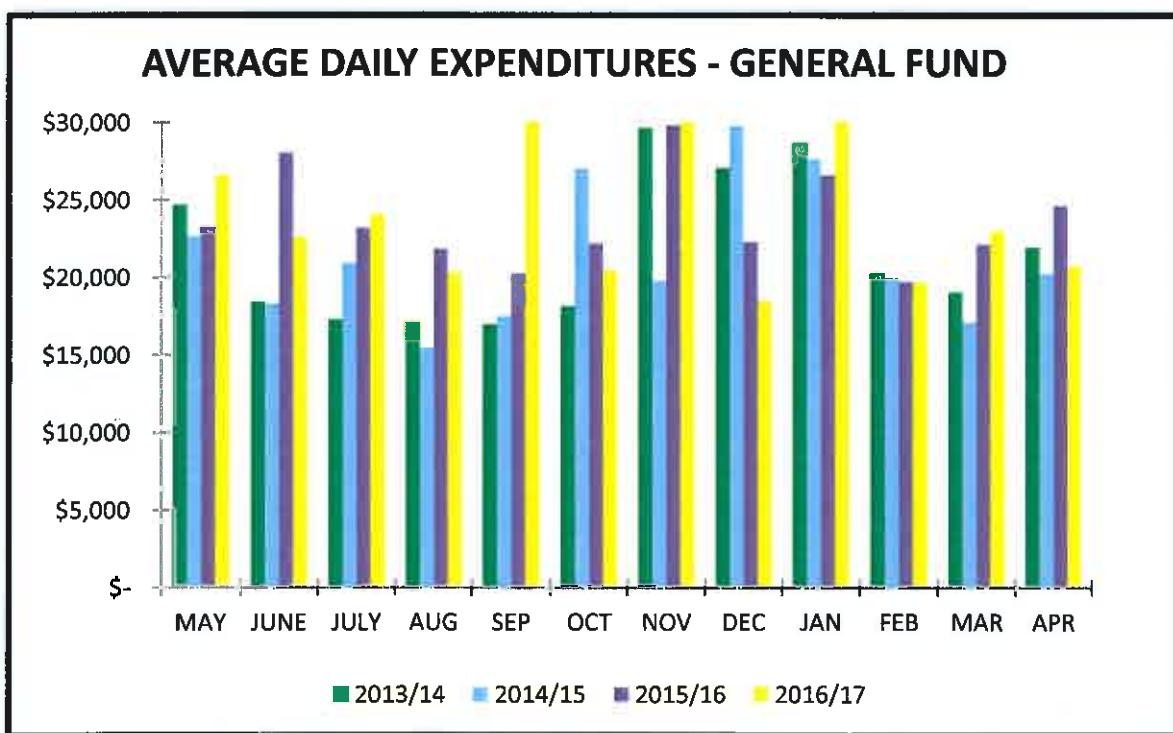
- * Includes payment to FBG Corp. for Village Hall remodel
- ** Includes payment to DuPage County of \$670,519.93 for remaining TIF funds
- *** Includes retirement payout
- **** Includes final sales tax sharing payment on Town Center (typically paid in Dec)
- # Includes payment to Am-Coat Painting for standpipe repainting
- @ Includes payment to LJ Morse for police department renovation

TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



VILLAGE OF WILLOWSBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

MONTH	FISCAL 2013/14		FISCAL 2014/15		FISCAL 2015/16		FISCAL 2016/17	
MAY	\$ 24,650		\$ 22,642		\$ 23,224		\$ 26,585	
JUNE	18,407		18,301		28,030		22,563	
JULY	17,253		20,913		23,173		24,006	
AUG	17,060		15,408		21,816		20,266	
SEP	16,988		17,512		20,205		31,190	
OCT	18,151		27,062		22,217		20,454	
NOV	29,654		19,812		29,824		31,257	
DEC	27,052		29,772		22,293		18,476	
JAN	28,676		27,646		26,606		32,341	
FEB	20,293		20,004		19,732		19,649	
MAR	19,027		17,084		22,134		22,966	
APR	21,927		20,221		24,628		20,696	
AVERAGE	\$ 21,595		\$ 21,365		\$ 23,657		\$ 24,204	



VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE	DIST	MADE	12-13	13-14	14-15	15-16	16-17			
MAY	FEB	\$	261,216	\$	250,138	\$	245,589	\$	253,282	\$	267,882
JUNE	MAR		308,159		304,370		293,285		301,469		312,681
JULY	APR		288,609		295,557		293,319		267,013		269,580
AUG	MAY		316,487		334,102		342,029		328,251		331,887
SEPT	JUNE		336,664		338,139		330,203		349,847		398,196
OCT	JULY		291,508		300,405		318,631		306,409		316,266
NOV	AUG		330,699		332,925		349,800		337,896		315,293
DEC	SEPT		300,348		288,422		287,860		360,843		325,374
JAN	OCT		282,374		283,164		303,324		318,340		289,208
FEB	NOV		306,325		295,860		296,349		304,839		304,898
MARCH	DEC		377,505		387,074		365,874		393,072		371,080
APRIL	JAN		277,850		234,816		253,532		266,970		263,392
TOTAL			\$ 3,677,745	\$ 3,644,970	\$ 3,679,794	\$ 3,788,231	\$ 3,765,737				
MTH AVG			\$ 306,479	\$ 303,747	\$ 306,650	\$ 315,686	\$ 313,811				
BUDGET			\$ 3,493,374	\$ 3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000				

YEAR TO DATE LAST YEAR : \$ 3,788,231

YEAR TO DATE THIS YEAR : \$ 3,765,737

DIFFERENCE : \$ (22,494)

PERCENTAGE CHANGE :

-0.59%

CURRENT FISCAL YEAR:

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 100.00%

PERCENTAGE OF REVENUE TO DATE : 104.60%

PROJECTION OF ANNUAL REVENUE : \$ 3,765,737

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 165,737

EST. PERCENT DIFF ACTUAL TO BUDGET

4.6%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 107,307	\$ 145,711	\$ 129,077	\$ 153,084	\$ 116,485
JUNE	56,417	49,504	48,077	63,573	55,680
JULY	72,448	75,818	79,570	89,698	79,465
AUG	45,462	47,106	46,418	52,054	46,276
SEPT	45,094	45,955	45,391	49,578	50,547
OCT	71,005	80,177	80,992	87,136	74,694
NOV	53,652	53,084	54,604	57,454	50,133
DEC	44,277	42,371	41,059	44,933	45,419
JAN	68,634	78,464	69,567	84,307	73,433
FEB	81,019	83,270	103,795	92,258	84,930
MARCH	45,430	47,560	45,280	53,411	44,453
APRIL	78,886	83,170	92,531	82,644	85,726
TOTAL	\$ 769,631	\$ 832,190	\$ 836,361	\$ 910,130	\$ 807,241
MTH AVG	\$ 64,136	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270
BUDGET	\$ 646,306	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418

Boxed Numbers - Village has not yet received distribution

YEAR TO DATE LAST YEAR:	\$ 910,130
YEAR TO DATE THIS YEAR:	\$ 807,241
DIFFERENCE:	\$ (102,889)

PERCENTAGE CHANGE: -11.30%

BUDGETED REVENUE:	\$ 740,418
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	109.03%
PROJECTION OF ANNUAL REVENUE :	\$ 807,241
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 66,823
EST. PERCENT DIFF ACTUAL TO BUDGET	9.0%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES

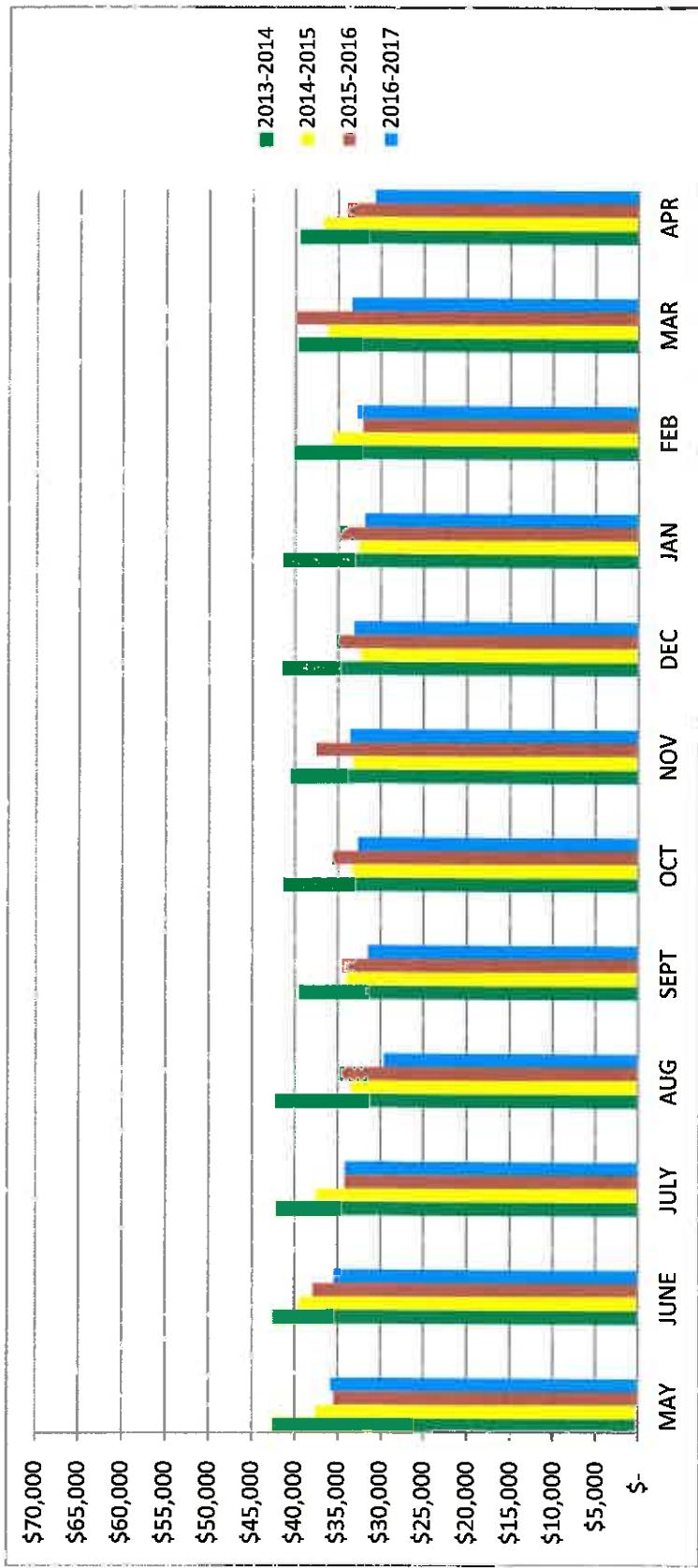
Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 93,102	\$ 90,574	\$ 99,485	\$ 76,117	\$ 76,429
JUNE	117,206	89,915	85,846	77,206	73,715
JULY	87,823	85,555	83,409	74,787	78,330
AUG	101,980	92,752	82,223	77,480	79,068
SEPT	97,521	85,886	80,670	83,767	80,232
OCT	91,554	91,517	78,849	84,774	83,653
NOV	84,535	76,797	72,129	77,541	74,678
DEC	85,580	86,830	75,956	73,164	73,400
JAN	95,118	96,816	91,629	82,913	87,946
FEB	106,312	110,480	104,644	90,637	96,872
MARCH	106,527	114,052	100,962	94,877	90,339
APRIL	101,146	108,307	91,452	78,653	80,801
TOTAL	\$ 1,129,481	\$ 1,047,254	\$ 1,047,254	\$ 971,916	\$ 975,463
MTH AVG	\$ 97,367	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289
BUDGET	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000
YEAR TO DATE LAST YEAR:			\$ 971,916		
YEAR TO DATE THIS YEAR:			\$ 975,463		
DIFFERENCE:			\$ 3,547		
PERCENTAGE CHANGE:			0.36%		
BUDGETED REVENUE:				\$ 1,000,000	
PERCENTAGE OF YEAR COMPLETED :				100.00%	
PERCENTAGE OF REVENUE TO DATE :				97.55%	
PROJECTION OF ANNUAL REVENUE :				\$ 975,463	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (24,537)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-2.5%	

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

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774
JUNE	44,146	68,291	42,409	39,536	37,901	35,405
JULY	47,817	43,194	42,081	37,504	34,148	34,133
AUG	45,385	42,446	42,164	33,430	34,626	29,565
SEPT	44,870	43,089	39,419	33,909	34,389	31,506
OCT	45,249	42,717	41,333	33,239	35,567	32,636
NOV	45,682	44,479	40,398	33,142	37,509	33,567
DEC	43,687	42,474	41,474	32,322	35,136	33,074
JAN	46,094	44,272	41,338	32,454	34,752	31,848
FEB	44,813	43,250	40,051	35,607	32,046	32,796
MAR	40,246	42,291	39,527	36,250	39,967	33,363
APR	<u>43,417</u>	<u>42,541</u>	<u>39,390</u>	<u>36,717</u>	<u>33,877</u>	<u>30,616</u>
TOTAL:	\$ 536,574	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283
5 year average:	\$ 483,372				YTD PRIOR YEAR	\$ 425,374
					YTD CURRENT YEAR	\$ 394,283
					DIFFERENCE	\$ (31,091)
					PERCENTAGE CHANGE	-7.31%

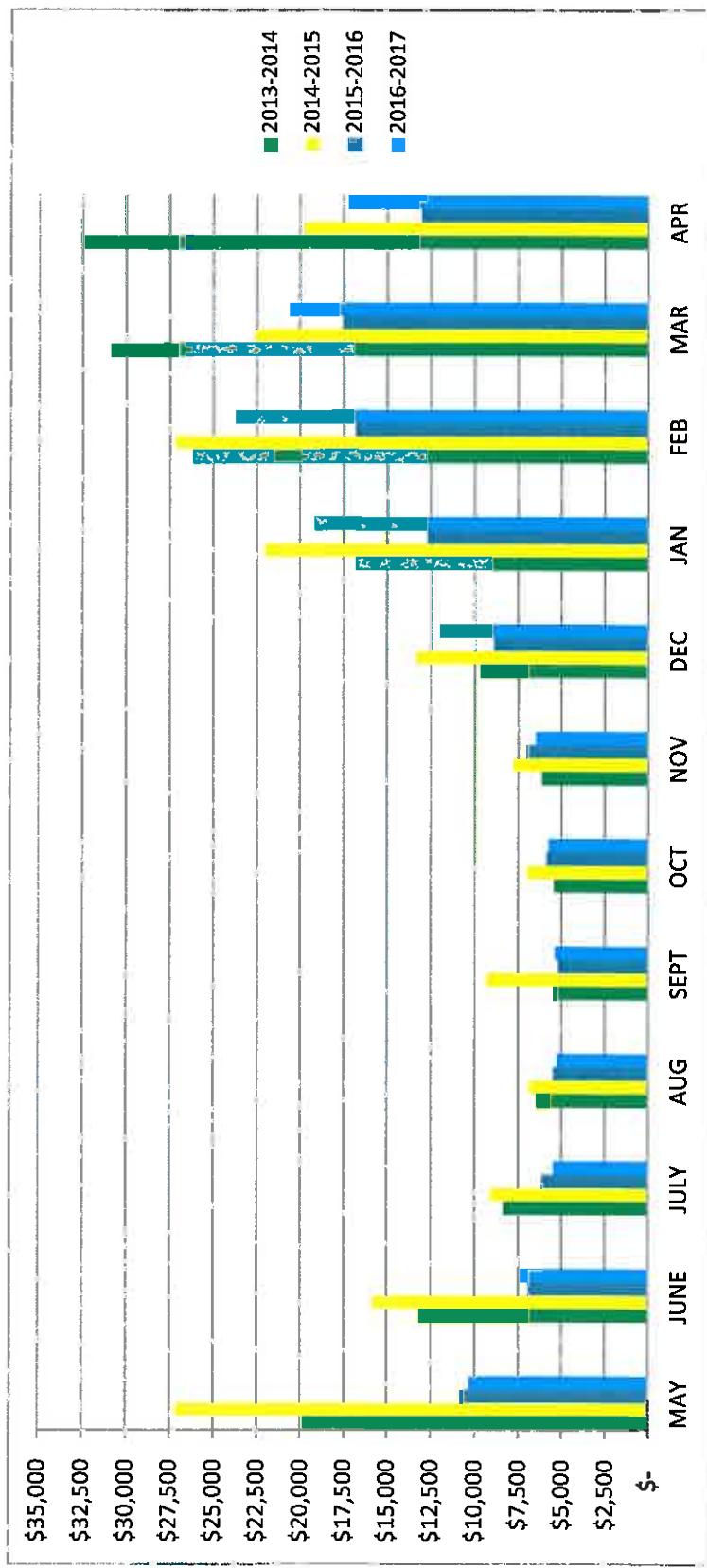
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304
JUNE	13,321	7,277	13,126	15,821	6,932	7,347
JULY	8,716	5,609	8,350	9,063	6,147	5,462
AUG	6,871	5,318	6,419	6,850	5,482	5,261
SEPT	5,190	5,214	5,485	9,298	5,187	5,386
OCT	5,141	5,450	5,431	6,986	5,873	5,747
NOV	6,975	6,591	6,141	7,796	7,043	6,471
DEC	10,035	10,121	9,658	13,316	8,900	12,010
JAN	15,217	14,119	16,750	22,014	12,720	19,149
FEB	20,479	19,476	26,101	27,140	16,804	23,695
MAR	20,614	22,616	30,852	22,595	17,469	20,597
APR	<u>15,881</u>	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>
TOTAL:	\$ 147,709	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626
				YTD PRIOR YEAR		\$ 116,451
				YTD CURRENT YEAR		\$ 138,626
				DIFFERENCE		\$ 22,175
				PERCENTAGE CHANGE		19.04%

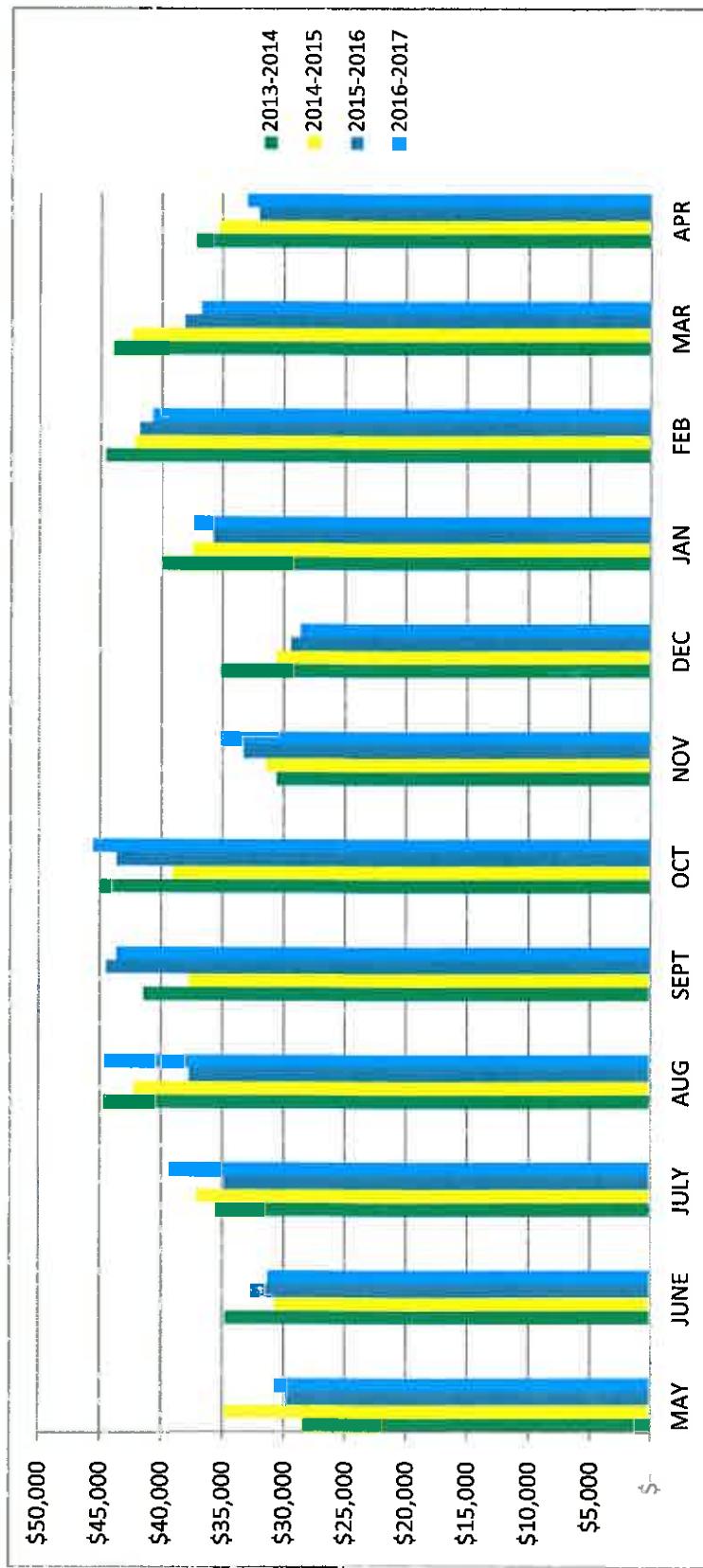
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 38,971	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662
JUNE	33,900	42,108	34,757	30,761	32,626	31,275
JULY	35,802	39,020	35,473	37,112	34,803	39,258
AUG	45,121	54,686	44,604	42,214	37,683	44,561
SEPT	55,597	49,745	41,416	37,735	44,502	43,660
OCT	37,872	43,915	44,973	39,066	43,645	45,590
NOV	36,682	33,992	30,575	31,474	33,301	34,959
DEC	32,290	33,983	35,055	30,601	29,440	28,636
JAN	38,464	37,255	39,885	37,443	35,753	37,269
FEB	37,527	44,114	44,586	42,180	41,787	40,701
MAR	39,185	42,121	43,930	42,448	38,065	36,699
APR	<u>35,722</u>	<u>37,773</u>	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>
TOTAL:	\$ 467,133	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,258
					YTD PRIOR YEAR	\$ 433,460
					YTD CURRENT YEAR	\$ 446,258
					DIFFERENCE	\$ 12,798
					PERCENTAGE CHANGE	2.95%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 37,421	\$ 39,097	\$ 39,473	\$ 38,401	\$ 41,442
JUNE	37,754	40,624	43,989	47,006	45,625
JULY	41,944	43,999	43,761	46,836	47,842
AUG	38,115	39,252	42,199	43,155	43,496
SEPT	40,801	43,327	43,417	45,463	42,850
OCT	40,227	37,833	40,479	46,049	43,124
NOV	36,097	37,229	42,106	40,168	40,684
DEC	39,700	38,042	40,298	45,711	40,440
JAN	43,449	40,096	45,215	44,734	35,511
FEB	35,859	33,452	39,057	39,271	35,157
MARCH	34,674	34,611	36,910	38,923	43,213
APRIL	41,294	41,780	43,180	42,586	41,137
TOTAL	\$ 469,342	\$ 500,084	\$ 500,084	\$ 518,303	\$ 500,521
MTH AVG	\$ 38,945	\$ 39,112	\$ 41,674	\$ 43,192	\$ 41,710
BUDGET	\$ 450,581	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000

YEAR TO DATE LAST YEAR: \$ 518,303

YEAR TO DATE THIS YEAR: \$ 500,521

DIFFERENCE: \$ (17,782)

PERCENTAGE OF INCREASE:

-3.43%

BUDGETED REVENUE: \$ 475,000

PERCENTAGE OF YEAR COMPLETED: 100.00%

PERCENTAGE OF REVENUE TO DATE: 105.37%

PROJECTION OF ANNUAL REVENUE: \$ 500,521

EST. DOLLAR DIFF ACTUAL TO BUDGET: \$ 25,521

EST. PERCENT DIFF ACTUAL TO BUDGET: 5.4%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST	12-13	13-14	14-15	15-16	16-17
MAY	\$ 12,129	\$ 14,525	\$ 12,716	\$ 15,102	\$ 11,090
JUNE	16,141	11,948	19,200	12,488	9,365
JULY	11,302	15,097	18,657	12,842	12,157
AUG	5,385	9,322	7,725	12,465	15,130
SEPT	14,236	18,842	18,620	11,832	9,867
OCT	14,533	7,199	14,800	10,086	15,810
NOV	8,246	14,571	12,007	6,253	13,410
DEC	6,560	12,104	9,471	9,197	12,631
JAN	20,660	9,377	20,032	8,567	21,272
FEB	10,511	9,453	16,603	11,546	13,571
MARCH	14,546	18,160	14,188	12,474	17,407
APRIL	15,063	8,192	6,647	10,141	12,327
TOTAL	\$ 149,312	\$ 148,790	\$ 170,666	\$ 132,993	\$ 164,037
MTH AVG	\$ 12,443	\$ 12,399	\$ 14,222	\$ 11,083	\$ 13,670
BUDGET	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 132,993

YEAR TO DATE THIS YEAR : \$ 164,037

DIFFERENCE : \$ 31,044

PERCENTAGE CHANGE

23.34%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 100.00%

PERCENTAGE OF REVENUE TO DATE : 126.18%

PROJECTION OF ANNUAL REVENUE : \$ 164,037

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 34,037

EST. PERCENT DIFF ACTUAL TO BUDGET 26.18%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1				
	12-13	13-14	14-15	15-16	16-17
MAY	\$ 49,631	\$ 57,075	\$ 56,175	\$ 39,110	\$ 60,454
JUNE	54,120	77,454	51,975	32,810	76,985
JULY	56,500	96,651	65,415	33,585	70,820
AUG	54,325	79,525	63,375	12,160	84,520
SEPT	35,300	76,050	46,240	3,559	81,365
OCT	46,200	70,435	59,245	3,985	66,295
NOV	46,037	47,985	67,250	18,825	50,555
DEC	41,645	64,735	48,647	26,400	50,850
JAN	41,395	70,925	45,532	41,225	59,660
FEB	36,135	48,845	41,502	61,384	38,590
MARCH	44,325	43,885	38,735	51,851	36,200
APRIL	50,900	54,150	39,635	58,285	43,500
TOTAL	\$ 556,513	\$ 787,715	\$ 623,726	\$ 383,179	\$ 719,794
MTH AVG	\$ 46,376	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000
YEAR TO DATE LAST YEAR :					\$ 383,179
YEAR TO DATE THIS YEAR :					<u>\$ 719,794</u>
DIFFERENCE :					\$ 336,615
PERCENTAGE CHANGE:					87.85%
BUDGETED REVENUE:					\$ 525,000
PERCENTAGE OF YEAR COMPLETED :					100.00%
PERCENTAGE OF REVENUE TO DATE :					137.10%
PROJECTION OF ANNUAL REVENUE :					\$ 719,794
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 194,794
EST. PERCENT DIFF ACTUAL TO BUDGET					37.1%

Note 1 - The red light cameras at 63rd/Rt. 83 and at 75th/Rt. 83 were down beginning May 22, 2015 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersections. The cameras are expected to be down for 14 - 23 weeks and ATS will be prorating their fees accordingly.

The cameras at Route 83 & 75th Street & Midway Drive are back up and running as of Sept 27.

Per Chief Shelton, the 63rd/Rt. 83 camera should have been active again by August 1, 2016 (for budget purposes, we have planned the first four months of FY 16/17 for no revenue from that intersection), however it is being delayed by IDOT and we have no anticipated live date yet.

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 33,084	\$ 21,304	\$ 12,317	\$ 11,448	\$ 28,379
JUNE	30,569	19,336	8,574	21,083	12,846
JULY	11,472	48,123	15,008	19,427	19,166
AUG	14,433	17,978	8,891	15,151	59,754 3
SEPT	28,145	18,866	44,004	146,016 2	62,108 4
OCT	6,068	12,371	36,458	24,175	127,894 5
NOV	8,391	26,382	4,709	39,743	72,070
DEC	14,215	8,540	52,875	15,972	9,338
JAN	27,202	19,495	17,590	9,450	39,549
FEB	7,918	20,254	23,298	9,393	25,008
MARCH	19,167	19,319	110,947 1	32,001	15,940
APRIL	32,909	26,032	20,098	24,754	<u>16,072</u>
TOTAL	\$ 233,573	\$ 258,000	\$ 354,769	\$ 368,613	\$ 488,124
MTH AVG	\$ 19,464	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677
BUDGET	\$ 110,000	\$ 150,000	\$ 175,000	\$ 200,000	\$ 225,000

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

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

3 - Aug 2016 includes permits to Level Construction (single family home) & Peter Michael Realty

4 - Sept 2016 includes permits to Peter Michael Realty & Fred Barbara (foundation)

5 - Oct 2016 includes permit to Peter Michael Realty

YEAR TO DATE LAST YEAR:	\$ 368,613
YEAR TO DATE THIS YEAR:	<u>\$ 488,124</u>
DIFFERENCE:	\$ 119,511

PERCENTAGE OF CHANGE:

32.42%

BUDGETED REVENUE:	\$ 225,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	216.94%
PROJECTION OF ANNUAL REVENUE :	\$ 488,124
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 263,124
EST. PERCENT DIFF ACTUAL TO BUDGET	116.94%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	Note 1,2		Note 3		Note 4		% change from same month last fiscal year
	12-13	13-14	14-15	15-16	16-17		
MAY	\$ 156,504	\$ 160,088	\$ 148,785	\$ 256,706	\$ 263,161		2.5%
JUNE	205,606	236,824	325,749	314,253	336,148		7.0%
JULY	178,786	179,328	211,551	218,363	239,324		9.6%
AUG	309,555	281,359	258,283	303,288	322,609		6.4%
SEPT	286,089	293,074	315,476	359,696	544,406		51.4%
OCT	172,100	196,339	212,111	236,358	255,530		8.1%
NOV	208,056	271,661	258,131	310,296	312,524		0.7%
DEC	204,008	248,323	281,238	325,328	318,013		-2.2%
JAN	139,217	171,390	182,776	197,312	217,387		10.2%
FEB	166,637	236,557	256,744	261,709	223,201		-14.7%
MARCH	188,447	280,092	307,225	326,533	294,917		-9.7%
APRIL	134,770	286,900	239,984	189,498	214,681		13.3%
TOTAL	\$ 2,349,775	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901		
MTH AVG	\$ 195,815	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158		
BUDGET	\$ 2,318,242	\$ 2,898,948	\$ 3,480,257	\$ 3,316,000	\$ 3,545,000		

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

Note 2- 20% rate increase effective 1/1/14

Note 3- 12% rate increase effective 1/1/15

Note 4- Sept 2016 includes catch-up bill for shopping center \$181,169

YEAR TO DATE LAST YEAR:	\$ 3,299,340
YEAR TO DATE THIS YEAR:	\$ 3,541,901
DIFFERENCE:	\$ 242,561

PERCENTAGE OF INCREASE: 7.35%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	99.91%
PROJECTION OF ANNUAL REVENUE :	\$ 3,541,901
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (3,099)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.09%

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

Note 1, 2

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 4,516	\$ 7,112	\$ 3,409	\$ 4,489	\$ 18,523
JUNE	4,918	7,444	4,789	5,581	21,089
JULY	8,271	7,038	5,196	27,829	22,892
AUG	4,947	6,047	3,746	30,072	28,480
SEPT	6,041	5,216	5,747	23,430	19,562
OCT	11,030	4,929	5,677	22,458	26,887
NOV	3,508	4,552	4,316	20,112	21,561
DEC	5,611	3,666	3,491	16,043	20,626
JAN	2,268	1,872	3,563	17,287	16,184
FEB	3,306	3,462	2,572	15,509	13,982
MARCH	3,634	2,185	3,014	13,763	13,759
APRIL	5,049	3,459	3,179	15,745	18,825
TOTAL	\$ 63,099	\$ 56,982	\$ 48,699	\$ 212,318	\$ 242,370
MTH AVG	\$ 5,258	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198
BUDGET	\$ 62,220	\$ 64,386	\$ 60,027	\$ 210,000	\$ 243,000

Note 1 - July 2015 is first month with the 5% hotel tax effective (includes 3 hotels' payments).

Note 2 - The Willowbrook Inn's last payment was made in Jan 2016 (for month of Sept 2015). The hotel closed on Jan 22, 2016.

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

YEAR TO DATE LAST YEAR:	\$ 212,318
YEAR TO DATE THIS YEAR:	\$ 242,370
DIFFERENCE:	\$ 30,052

PERCENTAGE CHANGE: 14.15%

BUDGETED REVENUE:	\$ 243,000
PERCENTAGE OF YEAR COMPLETED:	100.00%
PERCENTAGE OF REVENUE TO DATE :	99.74%
PROJECTION OF ANNUAL REVENUE :	\$ 242,370
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (630)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.3%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	12-13	13-14	14-15	15-16	16-17
MAY	\$ 16,579	\$ 14,687	\$ 54,685	\$ 19,862	\$ 19,435
JUNE	18,468	21,716	22,105	18,649	19,302
JULY	15,557	14,906	16,624	12,105	12,173
AUG	18,180	17,483	57,575	21,542 1	19,538
SEPT	18,222	20,530	12,653	20,756 1	18,555
OCT	54,763	14,523	17,202	13,977 1	16,379
NOV	17,307	57,598	18,515	18,160 1	18,960
DEC	18,450	16,093	18,766	21,032	19,318
JAN	17,678	21,370	21,506	19,274	20,259
FEB	17,157	18,831	20,211	18,616	19,259
MARCH	14,579	17,343	15,342	18,762	18,362
APRIL	17,253	13,637	7,870 *	16,136	15,656
TOTAL	\$ 244,193	\$ 248,717	\$ 283,054	\$ 218,871	\$ 217,196
MTH AVG	\$ 20,349	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100
BUDGET	\$ 222,328	\$ 205,814	\$ 241,766	\$ 203,252	\$ 221,186

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

YEAR TO DATE LAST YEAR :	\$ 218,871
YEAR TO DATE THIS YEAR :	\$ 217,196
DIFFERENCE :	\$ (1,675)

PERCENTAGE OF CHANGE: **-0.77%**

BUDGETED REVENUE:	\$ 221,186
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	98.20%
PROJECTION OF ANNUAL REVENUE :	\$ 217,196
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (3,990)
EST. PERCENT DIFF ACTUAL TO BUDGET	-1.8%

**Reduction in April 2015 receipt due to Public Act 99-0002 (the State of IL's FY 15 budget fix) which allowed the state to transfer \$50 million from the IL MFT account to the State's General Fund. This is expected to be a one-time deduction.*

Note 1 - Received payments in December 2015

**Telecommunications Tax
Comparative Data
2014 - 2016**

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2014-2016 % change</u>
Burr Ridge	740,817	720,251	670,121		-9.54%
Clarendon Hills	241,784	226,191	207,204		-14.30%
Darien	787,188	991,410	682,206		-13.34%
Hinsdale	1,113,487	1,113,076	1,143,485		2.69%
Westmont	958,876	914,484	874,005		-8.85%
Willowbrook	492,036	421,635	425,374	394,283	-13.55%
 TOTAL:	 \$ 3,593,371	 \$ 3,666,796	 \$ 3,332,274	 \$ 394,283	

