

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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

AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, AUGUST 14, 2017, AT 5:30 P.M. AT THE VILLAGE HALL, 835
MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY,
ILLINOIS.

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

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) July 10, 2017 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION - Police Department Renovation/Contribution from Asset Seizure Funds
5. REPORT – Personnel Manual Update (Proposal from Sikich)
6. REPORT – Monthly Disbursement Reports – July 2017
7. REPORT – Sales Tax, Business District 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
8. VISITOR'S BUSINESS
9. COMMUNICATIONS
10. ADJOURNMENT



MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JULY 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 Trustee Neal at 5:32 p.m.

2. ROLL CALL

Those present at roll call were Chairman Umberto Davi, Trustee Gayle Neal, Director of Finance Carrie Dittman and Assistant to the Village Administrator Garrett Hummel.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, June 12, 2017 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

4. DISCUSSION – Finance Committee Meeting Topic Survey

This item was on the agenda from June 12's meeting but was tabled due to Chairman Davi's absence at that meeting. Director Dittman called the committee's attention to the packet that was distributed for the June 12 meeting. Director Dittman researched what 9 other local communities prepare/present to their finance committee.

The results were that the Villages of Burr Ridge, Downers Grove and Woodridge do not have finance or equivalent committees.

The Villages of Bolingbrook and Hinsdale, and the City of Darien each have finance committees, however they meet sporadically and the discussions revolve around the budget or large purchases.

The Village of Clarendon Hills has a finance committee, however the committee meets during the regular Village board meeting in a break-out session. Topics typically discussed include Special Service Area, bond issuances, water billing, online bill payment and quarterly treasurer's report. These are all topics that Willowbrook has discussed at our finance committee meetings as well.

The Villages of Westmont and Western Springs' finance committees meet monthly and are most similar to us. Topics addressed include the Village budget, sales of assets, tax revenue, refuse contracts, grants, water billing issues, property tax levy, bonds and fees/charges. In addition, a monthly report is given by the Chairman and the Finance Director in Westmont.

Given the extensive topics that Willowbrook already discusses monthly, it was determined that no modifications to the monthly agenda or reports were needed at this time.

5. REPORT – Monthly Disbursement Reports – June 2017

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

- Total cash outlay for all Village funds – \$1,434,254. Fiscal Year to Date is \$2,778,727.
- Payroll monthly total for active employees including all funds - \$312,782 (2 payrolls). The average payroll for

the year was \$158,614, which is a 8.29% increase from the prior fiscal year.

- Average daily outlay of cash for all Village funds – \$47,808. Fiscal year to date daily average is \$45,589. This includes payments on the Police Department renovation and third water tower painting.
- Average daily expenditures for the General Fund only - \$30,352. Fiscal year to date average is \$24,449 which is a 1.01% increase from the prior year.

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

All revenues are fiscal year to date collections through June 30, 2017 (unaudited):

- Sales tax receipts - \$304,436 down 2.01% from the prior year. Trending 2.5% over budget. Director Dittman reported that legislation just passed by the State of IL indicates that they will take 2% of sales tax revenue as an administrative fee.
- Income Tax receipts - \$59,196 up .87% compared to the prior year, 5.6% under budget. The state of Illinois is two months in arrears in payments. The recent state legislation also includes a 10% reduction in income tax, which is about \$86,254. Effective July 1, 2017, the individual and corporate income tax rates were raised to 4.95% and 7.00%, respectively, however the State of IL will not be sharing the increase with municipalities.
- Utility tax receipts - \$72,444 down 3.91% from the prior year, 6.3% under budget, consisting of:
 - Telecomm tax - \$31,679 down 12.43%
 - Northern IL gas - \$9,161 up 4.39%
 - ComEd - \$31,604 up 2.55%
- Places of Eating Tax receipts - \$43,516 down 4.25% compared to the prior year, trending 1.18% under budget.
- Fines - \$13,897 up 46.9% compared with the prior year, 85.36% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$48,425 down 22.67% from the prior year receipts, trending 0.6% below budget. The Rt. 83/63rd St. intersection cameras are still down with no anticipated “go live” date yet given by ATS or IDOT, although permits were recently issued by IDOT to re-erect the cameras.
- Building Permit receipts - \$15,651 up 118.32% from the prior year, 344.03% above budget.
- Water sales receipts - \$315,225 down 6.05% from the prior year, 6.13% below budget.
- Hotel/Motel Tax receipts - \$22,069 up 6.81% compared with the prior year. The revenue is trending at 11.4% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$18,958 down 2.79% compared with the prior year, 4% below budget.

The reports above were approved by Chairman Davi, seconded by Trustee Neal.

7. VISITOR’S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications.

9. ADJOURNMENT

Motion to adjourn at 6:08 p.m. was made by Chairman Davi. Motion carried.

(Minutes transcribed by: Carrie Dittman, 8/9/2017)

**FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET**

AGENDA ITEM DESCRIPTION

Police Department Renovation – Use of Asset Seizure Funds

COMMITTEE REVIEW

- ☒ Finance/Administration
☐ Municipal Services
☐ Public Safety

Meeting Date: 8/14/2017

- ☒ Discussion Only ☐ Approval of Staff Recommendation (for consideration by Village Board at a later date)
☐ Seeking Feedback ☐ Approval of Staff Recommendation (for immediate consideration by Village Board)
☐ Regular Report ☐ Report/documents requested by Committee

BACKGROUND

In the fall of 2016, as changes to the initial scope of the police department renovation were occurring, a discussion was held at the Village Board meeting on October 10, 2016 about what the additional funding sources would be once the initial bond proceeds issued for the building were exhausted. For Alternate #1, a vehicle carport for squad cars (\$145,000) and Alternate #3, locker room upgrades (\$23,000), a combination of asset seizure funds that the Village had already collected and anticipated receiving subsequently, which are restricted for certain police activity, were proposed to be used. Of the \$168,000 total costs, the Village had budgeted \$153,000 in FY 17/18 to use on the project.

In July 2017, when the bond proceeds were exhausted, staff discussed the funding plan with new police Chief Pavelchik. Upon researching the seized funds further, Chief Pavelchik discovered that a large portion of the seizure funds, which came from participating in the NARCINT drug task force, were restricted further to drug prevention activities only. Director Dittman performed an analysis of the underlying source of the NARCINT funds (attached) and determined that the amount available for the police department renovation from NARCINT funds was only about \$89,476. This, combined with prior DEA task force funds on hand of \$15,144, totals \$104,620, the amount allowable to use on the police department renovation. The shortfall of approximately \$63,380 (\$168,000 - \$104,620) will come from other General Fund sources unless additional unrestricted NARCINT funds are received in the fiscal year.

REQUEST FOR FEEDBACK

N/A

STAFF RECOMMENDATION

N/A

FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

Personnel Handbook Update Proposal

COMMITTEE REVIEW

- ☒ Finance/Administration
☐ Municipal Services
☐ Public Safety

Meeting Date: 8/14/2017

- ☐ Discussion Only ☒ Approval of Staff Recommendation (for consideration by Village Board at a later date)
☐ Seeking Feedback ☐ Approval of Staff Recommendation (for immediate consideration by Village Board)
☐ Regular Report ☐ Report/documents requested by Committee

BACKGROUND

The Village of Willowbrook's personnel manual was last updated March 1, 2012 by the firm of Sikich LLP. Since then, numerous changes in state and federal employment law have occurred, including the Affordable Care Act, changes to overtime and exempt employee classification, sick pay, travel policies, etc. In addition, the Village has made some internal changes to its policies including adopting an organ and tissue donor policy in 2015. During the FY 2017/18 budget preparation, potential changes to the Village's vacation policy were discussed that would also need updating in the personnel manual.

Due to the extensive changes that have occurred both internally and externally, the Village budgeted \$7,837 for a comprehensive personnel manual update. Due to their familiarity with our current manual and because we use Sikich's HR subscription service, the Village requested a proposal from Sikich to perform an update of our manual in FY 2017-18. The attached proposal from Sikich provides two options:

Option 1: Handbook Review – Red Line: \$7,930 – Review of current handbook and submission of a red-line copy with suggested revisions and policy language (discounted from \$8,500). Electronic copy provided. The Village would be charged an additional \$200/hr. for any requested changes once the initial redline review is done.

Option 2: Full Handbook Review and Incorporation of Revisions: \$8,650 – Review of current handbook, reorganization and update (discounted from \$10,000). Final draft provided. The Village would be charged an additional \$200/hr. for any requested changes once the final draft is done.

Training option: Sikich can present the new handbook to employees/supervisors on site at the Village for \$600/session.

Handbook cover design: estimated \$1,250-\$1,650

REQUEST FOR FEEDBACK

N/A

STAFF RECOMMENDATION

Staff recommends that Option 2 be selected for \$8,650, and consider one training session for \$600 at the completion of the update. Staff does not recommend the handbook cover design. The proposal would be presented to the Village board at the second August 2017 board meeting.



**Proposal to Provide
Human Resources Consulting Services:
Employee Handbook Review**

Village of Willowbrook

August 4, 2017

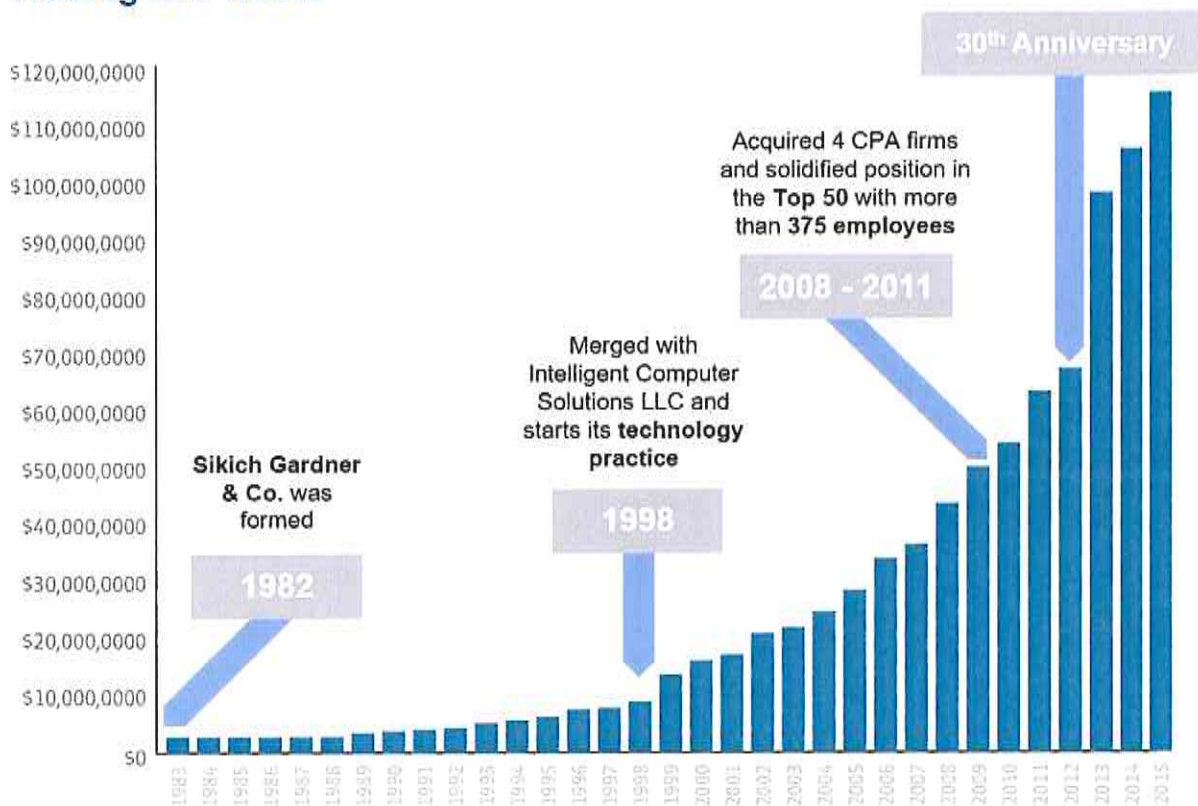
Submitted by:

Sikich LLP
1415 West Diehl Rd., Suite 400
Naperville, IL 60563
630.566.8400

Qualifications

Sikich LLP, a dynamic professional services firm specializing in accounting, technology and advisory services, has more than 800 employees throughout the country. Founded in 1982, Sikich now ranks as one of the country's Top 30 Certified Public Accounting firms and is among the top 10 of all enterprise resource planning solution partners in the country. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

Tracing Our Roots



Additional Sikich Resources

Client service needs are met promptly and professionally by our unique team philosophy, which allows each client to work with a team of specialists that focus on providing services to a specific industry. Government and non-profit organizations, manufacturing and distribution, construction, and professional service firms are some of the more significant industries served by these teams.

Sikich is a full service accounting firm with various service areas providing a wide array of business and financial services for our clients. These services include:

- > Accounting
- > Auditing
- > Tax services
- > Employee benefit plan consulting and audits
- > Technology selection, production, and implementation
- > Network installation and administration
- > Human resources consulting and outsourcing
- > Local government management services
- > Marketing and public relations
- > Forensic and fraud investigation
- > Investment management services for individuals and pension plans
- > Police and fire pension fund accounting and financial reporting services

Through these service areas, management advisory services in various specialized areas are available should the need for such assistance arise. Our additional services engagements are directed by partners, principals, and other professionals who have experience in management consulting and in the specific areas we are requested to review. Independence standards may preclude us from performing some additional services for [Company Name] and we will need to review the standards and the types of services with the [Company Name] before proposing on any additional engagements.

Our governmental clients often require services in special areas such as:

- > Budget development
- > Trend monitoring and forecasting
- > Rate settings
- > Bond issuances and refunding
- > Escrow verifications
- > Cash management
- > Employee benefits
- > EDP applications
- > Accounting policies and procedures documents
- > Staff training
- > Temporary staffing
- > Insurance and risk management analysis
- > Personnel policy development and implementation

Engagement Team

Sikich currently has 107 partners and more than 689 professional staff. Eight of these partners, and more than fifty professional staff, are devoted extensively to the Firm's local government services team. The staff we propose to perform your study and analysis are members of Sikich's human resources consulting team. The engagement team includes former local government professionals who retain strong ties to government networks, associations and resources. Their

years of education and training make them extremely familiar with the public-sector environment and readily able to serve governments in a variety of specialized areas.

Scope of Services – Employee Handbook

A well-written, consistent, and up to date employee handbook is a valuable resource for supervisors and employees in any organization. Comprehensive reviews and updates help to ensure that the manual is keeping pace with rapidly changing employment laws as well as best practices from a human resource perspective. In addition, there are always new state and federal policies that need updating and incorporating into employee manuals.

The purpose of a comprehensive review and update is to determine whether key organizational protections and expectations are included in a readable, accurate document. In addition to the protections and expectations, the employee handbook should also contain the “rules of the road” that will guide employees working in the organization. As such, a good manual serves a variety of functions in every organization.

The handbook review includes the following:

- > A project kick-off meeting to review current employment related policies and any organizational updates that have occurred at the Village of Willowbrook since the last revision in 2012.
- > Sikich will perform a topic review of the items covered in the handbook to ensure key areas are covered.
- > Sample wording for the client to update various sections as well as information regarding where the wording should be placed. In some cases, this will be a replacement of the entire section in the handbook.
- > A review of the layout of the handbook and suggestions for alternatives if needed.
- > Follow-up discussions with the client to review suggested updates to the handbook.

The document will be consistent and user-friendly in both tone and organization. The focus of the handbook will be on those policies and procedures that directly affect the working life of each employee. The draft will be delivered electronically to facilitate downloading and editing.

Timetable for Delivery of Services

Employee Handbook:

This project can begin upon receipt of the signed letter of engagement and the initial professional fee(s); a timeline will be provided at inception of the project.

Deviation from the project scope, project timeline will incur additional investment at rate of \$225 per hour.

Example Timetable:

ACTIVITY	DUE DATE
Client return signed agreement, Initial fee and completed Questionnaire to Sikich	By Sept 7, 2017
Project kick-off meeting & current handbook review begins	Week 1
Full red-line review presented to [Company Name] by Sikich	Week 4
Follow up discussion to review suggested updates: [Company Name] & Sikich	Week 6
Updated handbook presented to [Company Name]	Week 8
Final payment due to Sikich	Week 8

Assumptions

Village of Willowbrook will be responsible for direct costs related to travel including but not limited to: airfare, ground transportation, lodging and meals. Sikich will bill Village of Willowbrook for any travel expenses incurred by Sikich for travel outside the Chicago area, as well as any expenses for long-distance telephone calls. These expenses will be billed on a pass-through basis with appropriate documentation the month after the expenses were incurred. This agreement does not include any services related to the Affordable Care Act; services related to the Affordable Care Act will be the subject of a separate engagement letter and will be billable under a separate hourly rate structure than the services provided hereunder.

Acceptance of the Proposal:

The Village of Willowbrook will need to provide Sikich with requested, relevant information in a timely fashion. Sikich is not responsible for any delays in projects due to delays on behalf of the Village of Willowbrook. Thank you for allowing Sikich to submit a proposal for this project. Should you have any questions, please contact Jenny Andrews at 630.210.3063 or via email at jenny.andrews@sikich.com.

The foregoing proposes Sikich's professional services to be provided to the Village of Willowbrook for the Employee Handbook review and update. This further constitutes our entire working agreement which is subject to changes or additions only if both parties agree to modifications. Your acceptance of this Engagement is authorized by signing and returning a copy of the Terms and Investments page along with the signature page below.

Other Recommendations

Sikich can also provide support in many areas of human resources in addition to the services outlined in this proposal and would be happy to discuss how any of the Human Resource services below would add value to your organization.

- > Talent Acquisition
- > Compensation and Compliance
- > Employee Benefits
- > Employee Relations
- > Development

Terms and Investment:

The Village of Willowbrook is responsible for management decisions and functions; for designating a management-level individual with suitable skill, knowledge, and experience to oversee the services Sikich is providing and for evaluating the adequacy and results of those services and accepting responsibility for them. These services will not satisfy any requirements for an audit in accordance with auditing standards generally accepted in the United States of America. We are accepting this engagement as consultants rather than auditors. Therefore, we request that you do not record this as an audit engagement in your minutes and other memoranda.

Professional Investment for the Employee Handbook Review & Update:

Option 1

Handbook Review – Red Line:

The fee for a Handbook Review and submission of a red-line copy of the company's existing Handbook with suggested revisions and policy language would be: \$7,930, discounted from \$8,500 since you are an existing network client. Payment of 50% (\$3,965) of this amount will be billed at the start of the project and the remaining 50% (\$3,965) will be billed upon presentation of the electronic copy of the redline review. The Village of Willowbrook will be charged a rate of \$200 per hour (discounted from \$225) for additional revisions beyond the initial redline review.

Option 2

Full Handbook Review & Incorporation of Revisions:

Based upon an initial review of your existing policies, the comprehensive review, reorganization, and update of the Employee Handbook will be \$8,650, (discounted from \$10,000). Half of this amount (\$4,325) will be billed at the start of the project and the remaining half (\$4,325) will be billed upon presentation of the first draft of the handbook.

Upon receipt of comments and questions from the initial draft, a final draft will be presented. The Village of Willowbrook will be charged a rate of \$200 per hour (discounted from \$225) for additional revisions beyond the approved updates to the base handbook.

Training Option

Upon request, Sikich can provide pricing for training sessions to introduce the handbook to supervisors and employees. The cost for providing one (1) session of training during a one (1) day visit would be \$600 (discounted from \$700). Pricing will be reduced for additional sessions performed on the same day at the same location.

Additional work not quoted in the project proposal will be priced separately. Professional investment quoted in this proposal will remain in effect for 30 days. After 30 days, Sikich reserves the right to modify pricing.

Handbook Cover Options

Your employee handbook is more than a fancy binder. It's an essential first step of aligning your new and existing employees to your mission, values and brand. The Sikich Marketing team is poised to design a cover that effectively communicates your story to your employees. The result will be an internal communication piece you are both proud to share and confident will engage your new and existing employees with the expectations you have for them.

Research & Design: To accomplish this, Sikich will aim to understand your goals and what the image of this handbook must communicate. Often, this first step may include a one-hour phone call or in-person meeting to understand your mission, values, and culture. Your institutional feedback about the company, how the employees view the company now, and what you're aiming to communicate will help our Marketing team make strategic design choices. Our graphic design team will then create artwork through a branded front/back cover that reflects your image.

Print: The Sikich Marketing team can help coordinate the printing and binding of this important piece. Included with the design, they can request up to two print quotes and provide their recommendation for paper and binding.

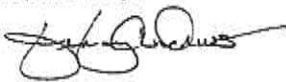
Design: Two initial design concepts and one round of revision. (Est. cost \$1,250 - \$1,650)

Imagery: The graphic design and Marketing team will request photos, images, and logos from you. If additional photos are needed, we can arrange for our photographer to take professional photos of your facility, products, or people at an additional cost. The Marketing team can also seek professional stock imagery that can be purchased for \$50 per image. Logo design, icon design, and other customer artwork is outside the scope of the original design estimate.

The Village of Willowbrook agrees to pay to Sikich the amount stated earlier, plus any and all other costs incurred as outlined. Sikich's philosophy on additional fees and/or billings is based on an understanding between Sikich and the Village of Willowbrook on the scope of the work to be performed. Invoices not paid within 30 days are assessed a finance charge of 1½ percent per month (18% annual rate). In accordance with our firm policies, work may be suspended if your account balance becomes 60 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed the services. You will be obligated to compensate us for all time expended and to reimburse us for all reasonable out-of-pocket expenditures through the date of termination.

Client understands and agrees that (i) the advice provided by Sikich is based upon commonly accepted human resource practices consistent with applicable Federal and state employment laws as commonly understood by human resource professionals as of the date of the consultation, (ii) Sikich assumes no obligation to supplement or modify its advice to Client if any applicable laws change after the date of the consultation, (iii) Sikich assumes no obligation to provide advice to anyone other than the individuals authorized to receive services hereunder, (iv) the personnel at Sikich are not attorney licensed to practice law, (v) the advice provided by Sikich is not intended to replace qualified legal counsel and Client is encouraged to seek such legal counsel and (vi) in no event shall the liability of Sikich under any circumstances exceed the amounts actually paid to it by Client for rendering services hereunder and (vii) in no event shall Sikich liable for any incidental, indirect, punitive, special or consequential damages related to the services provided under this engagement. Furthermore, you agree to indemnify and hold Sikich, our partners and employees, harmless against any damages, costs, expenses or fees arising out of any claims by third parties related to our provision of services under this engagement agreement, provided that Client will have no indemnity obligation to the extent that a court of competent jurisdiction finds that any third party liability was caused by Sikich's gross negligence or willful misconduct in connection with the services performed hereunder.

Prepared by:

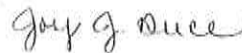


Jenny Andrews, PHR
Human Resources Consultant

HR Consulting Services
Phone: 630.210.3063
jenny.andrews@sikich.com

If you agree with the terms of the engagement as described above and intend to be legally bound thereby, please sign the enclosed copy and return it to us.

August 4, 2017



Date:

Signature of Authorized Representative
Sikich LLP

Date:

Signature of Authorized Representative
[Company Name]

Package Selection (please initial next to service(s) you are choosing):

_____ We are opting for the **Option 1 – Handbook Red Line Review** (\$7,930)

_____ We are opting for the **Option 2 - Handbook Complete Review** (\$8,650)

_____ We are interested the discounted **Training** packaged with the Handbook Review Options option as outlined on the previous page. (\$600/section)

_____ We are interested in obtaining additional information on the **Handbook Cover Design**.

Jenny Andrews, PHR, CIR

Human Resources Consultant

Jenny Andrews is a consultant for Sikich's human resources consulting team, with many years of talent acquisition, employee development and employee relations experience. As a dedicated HR professional and talent development specialist, Jenny applies a unique and diverse skill set, the product of her extensive experiences as an operations executive as well as a HR business partner. She has a proven track record of business partnership and leadership in various organizations, excelling in strategic planning, creating and sustaining a performance culture, leadership coaching, change and organizational effectiveness. With a communication style adaptable to employees at all levels and functions, Jenny enjoys providing creative HR solutions that are both effective and practical. She has extensive experience in advising management and employees on the implementation on HR services with an emphasis on employee relations, performance management, leadership coaching, learning and development.



1415 W. Diehl Road
Suite 400
Naperville, IL 60563

P: 630.210.3063
F: 630.566.8401
E: jenny.andrews@sikich.com

Service Areas

Human Resources Consulting

Affiliations

Society for Human Resource Management, member
Illinois Fox Valley SHRM, member
Center for Creative Leadership, alumnus

Education

Business Management, concentration on Management and Organization Behavior,
Benedictine University
Center of Creative Leadership, Leadership Development Program (LDP)

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2017-2018**

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>GROSS PAYROLL (ACTIVE & POLICE PENSION)</u>	<u>Note 1 HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY	\$ 244,929.12	\$ 157,703.50		
MAY	312,498.23	253,106.16	\$ 376,235.59 2	\$ 1,344,472.60
JUNE	423,024.97	137,557.68		
JUNE	378,543.50	264,362.06	230,766.20 3	\$ 1,434,254.41
JULY	299,887.23	140,659.59		
JULY	424,956.70	271,266.30	794,559.33 2,3	\$ 1,931,329.15
AUG				
AUG				\$ -
SEPT				
SEPT				
SEPT				\$ -
OCT				
OCT				\$ -
NOV				
NOV				\$ -
DEC				
DEC - safety				
DEC				\$ -
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 2,083,839.75</u>	<u>\$ 1,224,655.29</u>	<u>\$ 1,401,561.12</u>	<u>\$ 4,710,056.16</u>

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

Note 2 Includes payments to LJ Morse approved separately by Village Board

Note 3 Includes payments to Clauss Brothers & Tecorp approved separately by Village Board

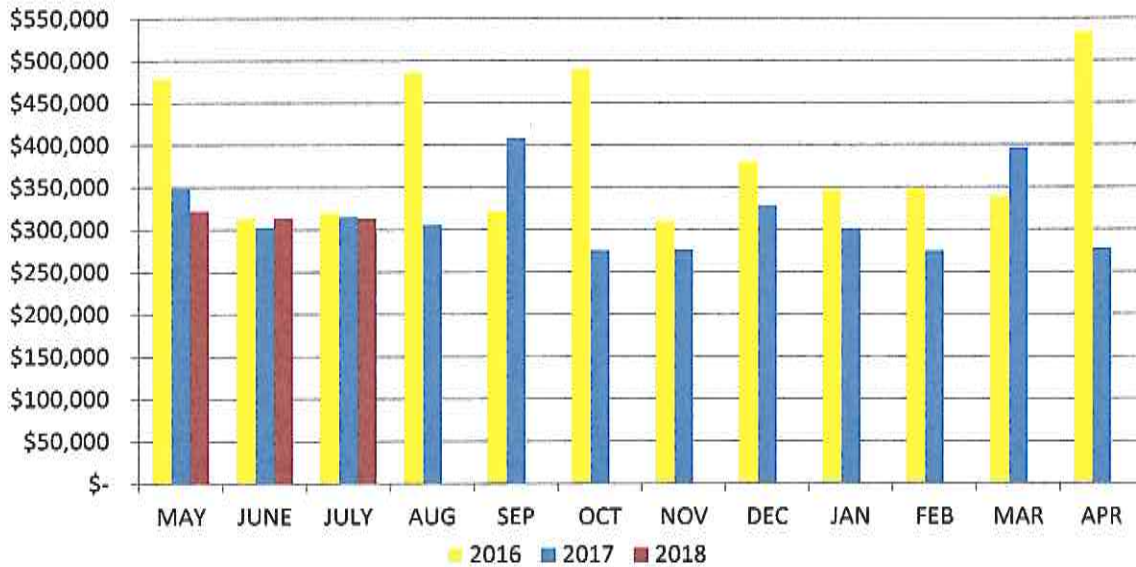
**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2016 - FY 2018**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2016	# of payrolls	FISCAL 2017	# of payrolls	FISCAL 2018	# of payrolls
MAY	\$ 478,815	3	\$ 348,394	2	\$ 321,672	2
JUNE	313,049	2	302,429	2	312,782	2
JULY	320,009	2	314,983	2	313,010	2
AUG	485,924	2	305,498	2		
SEP	321,599	2	408,797	3		
OCT	489,679	3	275,405	2		
NOV	309,630	2	276,469	2		
DEC	379,193	2 *	327,559	2 *		
JAN	345,774	2	300,427	2		
FEB	347,437	2	274,528	2		
MAR	339,053	2	396,135	3		
APR	533,906	3	277,793	2		
TOTAL	\$ 4,664,069	27	\$ 3,808,417	26	\$ 947,464	6
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 157,911	
CHANGE FROM PRIOR YEAR			-15.21%		7.81%	

* Includes safety incentive

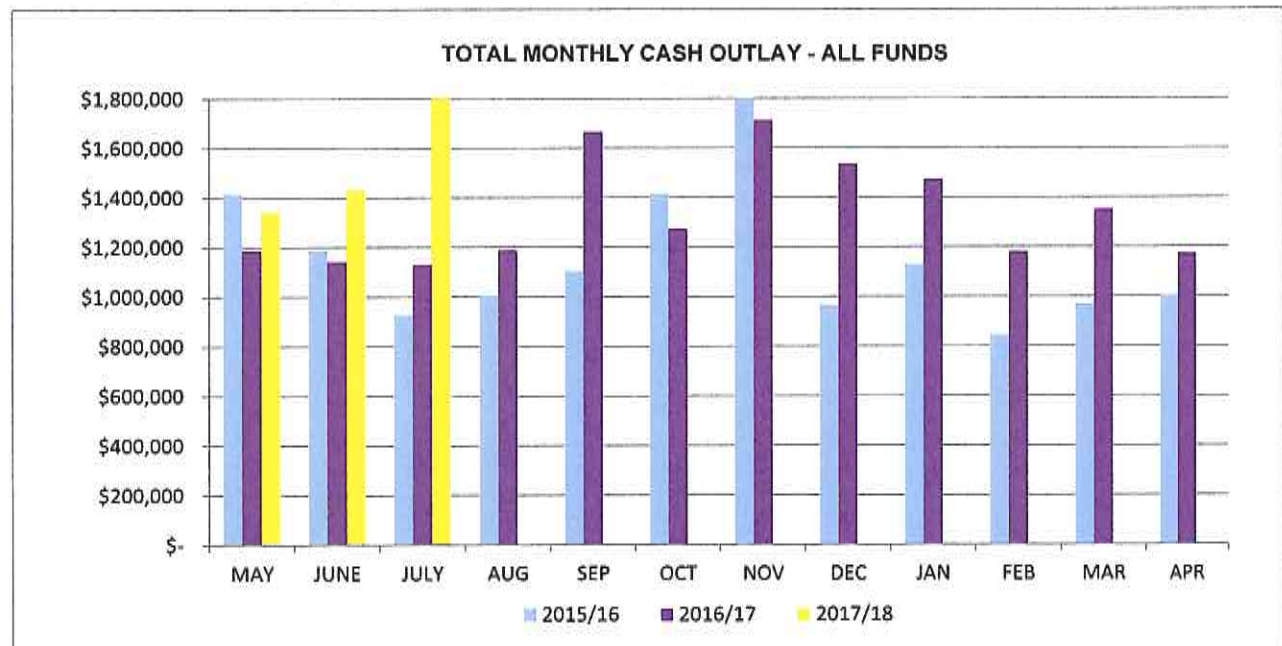
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2017/18	FISCAL 2016/17
MAY	\$ 1,416,426 *	\$ 1,188,234 **	\$ 1,344,473 @	\$ 43,370	\$ 38,330
JUNE	1,186,012	1,141,186	1,434,254 & ^	\$ 47,808	38,040
JULY	927,140	1,128,892	1,931,329 @ & ^	\$ 62,301	36,416
AUG	1,007,224 **	1,188,339 #			38,334
SEP	1,102,832	1,665,829 #			55,528
OCT	1,417,022 **	1,273,226			41,072
NOV	1,807,192 ***	1,711,581 @			57,053
DEC	966,771	1,533,413 @			49,465
JAN	1,128,355	1,472,885 #			47,512
FEB	843,545	1,180,244 @			42,152
MAR	968,714	1,351,417 @			43,594
APR	1,003,924	1,171,733 @			39,058
TOTAL	\$ 13,775,157	\$ 16,006,979	\$ 4,710,056		
AVERAGE	\$ 1,147,930	\$ 1,333,915	\$ 1,570,019	\$ 51,160	\$ 43,879

- * Includes payment to FBG Corp. for Village Hall remodel
- ** Includes retirement payout
- *** Includes final sales tax sharing payment on Town Center
- # Includes payment to Am-Coat Painting for standpipe repainting
- @ Includes payment to LJ Morse for police department renovation
- & Includes payment to Tecorp for water tower painting
- ^ Includes payment to Clauss Brothers for Willow Pond Park renovation



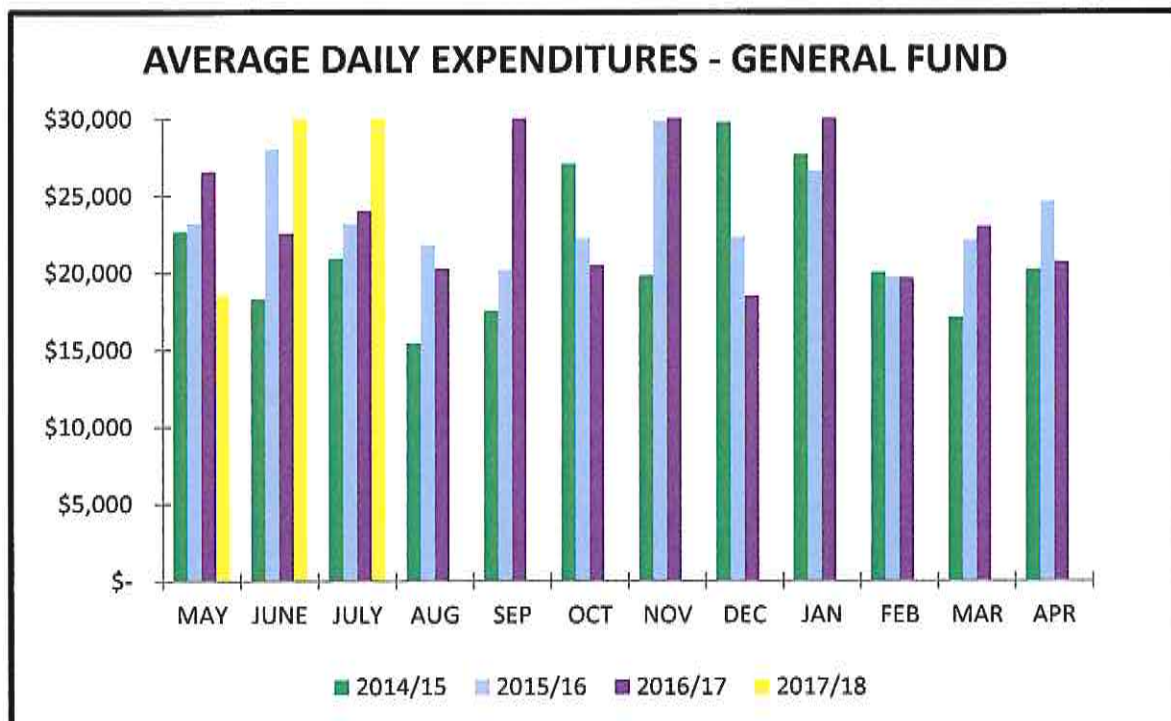
**VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND**

MONTH	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18
MAY	\$ 22,642	\$ 23,224	\$ 26,585	\$ 18,546
JUNE	18,301	28,030	22,563	30,352
JULY	20,913	23,173	24,006	43,291 *
AUG	15,408	21,816	20,266	
SEP	17,512	20,205	31,190	
OCT	27,062	22,217	20,454	
NOV	19,812	29,824	31,257	
DEC	29,772	22,293	18,476	
JAN	27,646	26,606	32,341	
FEB	20,004	19,732	19,649	
MAR	17,084	22,134	22,966	
APR	20,221	24,628	20,696	

AVERAGE \$ 21,365 \$ 23,657 \$ 24,204 \$ 30,730

% CHANGE 10.73% 2.31% 26.96%

* Includes \$602,000 contribution towards police dept renovation (transfer to LAFER Fund)



VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE MADE		13-14	14-15	15-16	16-17	17-18
MAY	FEB	\$	250,138	\$ 245,589	\$ 253,282	\$ 267,882	\$ 264,472
JUNE	MAR		304,370	293,285	301,469	312,681	304,436
JULY	APR		295,557	293,319	267,013	269,580	304,925
AUG	MAY		334,102	342,029	328,251	331,887	
SEPT	JUNE		338,139	330,203	349,847	398,196	
OCT	JULY		300,405	318,631	306,409	316,266	
NOV	AUG		332,925	349,800	337,896	315,293	
DEC	SEPT		288,422	287,860	360,843	325,374	
JAN	OCT		283,164	303,324	318,340	289,208	
FEB	NOV		295,860	296,349	304,839	304,898	
MARCH	DEC		387,074	365,874	393,072	371,080	
APRIL	JAN		234,816	253,532	266,970	263,392	
TOTAL		\$	3,644,970	\$ 3,679,794	\$ 3,788,231	\$ 3,765,737	\$ 873,833
MTH AVG		\$	303,747	\$ 306,650	\$ 315,686	\$ 313,811	\$ 291,278
BUDGET		\$	3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 850,143

YEAR TO DATE THIS YEAR : \$ 873,833

DIFFERENCE : \$ 23,690

PERCENTAGE CHANGE :

2.79%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 24.27%

PROJECTION OF ANNUAL REVENUE : \$ 3,870,673

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 270,673

EST. PERCENT DIFF ACTUAL TO BUDGET 7.5%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUSINESS DISTRICT SALES TAX*

MONTH DIST	SALE MADE		16-17	17-18
MAY	FEB		\$ -	\$ 33,892
JUNE	MAR		-	36,583
JULY	APR		-	35,311
AUG	MAY		-	
SEPT	JUNE		-	
OCT	JULY		-	
NOV	AUG		-	
DEC	SEPT		-	
JAN	OCT		-	
FEB	NOV		-	
MARCH	DEC		-	
APRIL	JAN		32,744	
TOTAL			\$ 32,744	\$ 105,786
MTH AVG			\$ 32,744	\$ 35,262
BUDGET			\$ -	\$ 518,650

**Includes only the Town Center portion of the Business District as that is the only section that has open businesses.*

YEAR TO DATE LAST YEAR :	\$ -
YEAR TO DATE THIS YEAR :	\$ 105,786
DIFFERENCE :	\$ 105,786

PERCENTAGE CHANGE :

#DIV/0!

CURRENT FISCAL YEAR :

BUDGETED REVENUE:	\$ 518,650
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	20.40%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 145,711	\$ 129,077	\$ 153,084	\$ 116,485	\$ 114,461
JUNE	49,504	48,077	63,573	55,680	59,196
JULY	75,818	79,570	89,698	79,465	78,309
AUG	47,106	46,418	52,054	46,276	
SEPT	45,955	45,391	49,578	50,547	
OCT	80,177	80,992	87,136	74,694	
NOV	53,084	54,604	57,454	50,133	
DEC	42,371	41,059	44,933	45,419	
JAN	78,464	69,567	84,307	73,433	
FEB	83,270	103,795	92,258	84,930	
MARCH	47,560	45,280	53,411	44,453	
APRIL	83,170	92,531	82,644	85,726	
TOTAL	\$ 832,190	\$ 836,361	\$ 910,130	\$ 807,241	\$ 251,966
MTH AVG	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270	\$ 83,989
BUDGET	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418	\$ 862,540

Boxed Numbers - Village has not yet received distribution

YEAR TO DATE LAST YEAR: \$ 251,630
 YEAR TO DATE THIS YEAR: \$ 251,966
 DIFFERENCE: \$ 336

PERCENTAGE CHANGE:

0.13%

BUDGETED REVENUE: \$ 862,540
 PERCENTAGE OF YEAR COMPLETED : 25.00%
 PERCENTAGE OF REVENUE TO DATE : 29.21%
 PROJECTION OF ANNUAL REVENUE : \$ 808,319
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (54,221)
 EST. PERCENT DIFF ACTUAL TO BUDGET -6.3%

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

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

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 90,574	\$ 99,485	\$ 76,117	\$ 76,429	\$ 71,829
JUNE	89,915	85,846	77,206	73,715	72,444
JULY	85,555	83,409	74,787	78,330	73,703
AUG	92,752	82,223	77,480	79,068	
SEPT	85,886	80,670	83,767	80,232	
OCT	91,517	78,849	84,774	83,653	
NOV	76,797	72,129	77,541	74,678	
DEC	86,830	75,956	73,164	73,400	
JAN	96,816	91,629	82,913	87,946	
FEB	110,480	104,644	90,637	96,872	
MARCH	114,052	100,962	94,877	90,339	
APRIL	108,307	91,452	78,653	80,801	
TOTAL	\$ 1,047,254	\$ 971,916	\$ 971,916	\$ 975,463	\$ 217,976
MTH AVG	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289	\$ 72,659
BUDGET	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000

YEAR TO DATE LAST YEAR: \$ 228,474
YEAR TO DATE THIS YEAR: \$ 217,976
DIFFERENCE: \$ (10,498)

PERCENTAGE CHANGE:

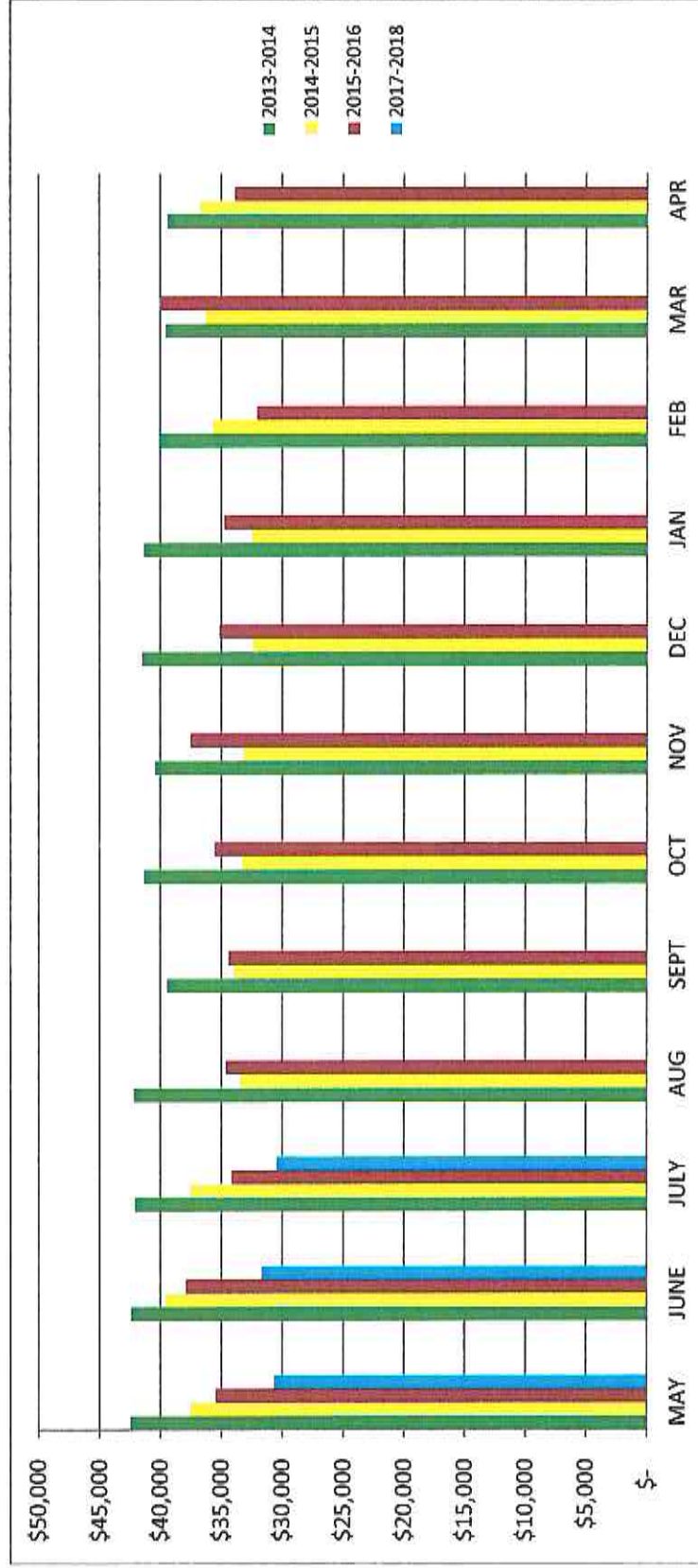
-4.59%

BUDGETED REVENUE: \$ 1,000,000
PERCENTAGE OF YEAR COMPLETED : 25.00%
PERCENTAGE OF REVENUE TO DATE : 21.80%
PROJECTION OF ANNUAL REVENUE : \$ 930,642
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (69,358)
EST. PERCENT DIFF ACTUAL TO BUDGET **-6.9%**

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
MAY	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774	\$ 30,650
JUNE	68,291	42,409	39,536	37,901	35,405	31,679
JULY	43,194	42,081	37,504	34,148	34,133	30,435
AUG	42,446	42,164	33,430	34,626	29,565	
SEPT	43,089	39,419	33,909	34,389	31,506	
OCT	42,717	41,333	33,239	35,567	32,636	
NOV	44,479	40,398	33,142	37,509	33,567	
DEC	42,474	41,474	32,322	35,136	33,074	
JAN	44,272	41,338	32,454	34,752	31,848	
FEB	43,250	40,051	35,607	32,046	32,796	
MAR	42,291	39,527	36,250	39,967	33,363	
APR	<u>42,541</u>	<u>39,390</u>	<u>36,717</u>	<u>33,877</u>	<u>30,616</u>	
TOTAL:	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 92,764
5 year average:	\$ 454,914			YTD PRIOR YEAR		\$ 105,312
				YTD CURRENT YEAR		<u>\$ 92,764</u>
				DIFFERENCE		\$ (12,548)
				PERCENTAGE CHANGE		-11.92%

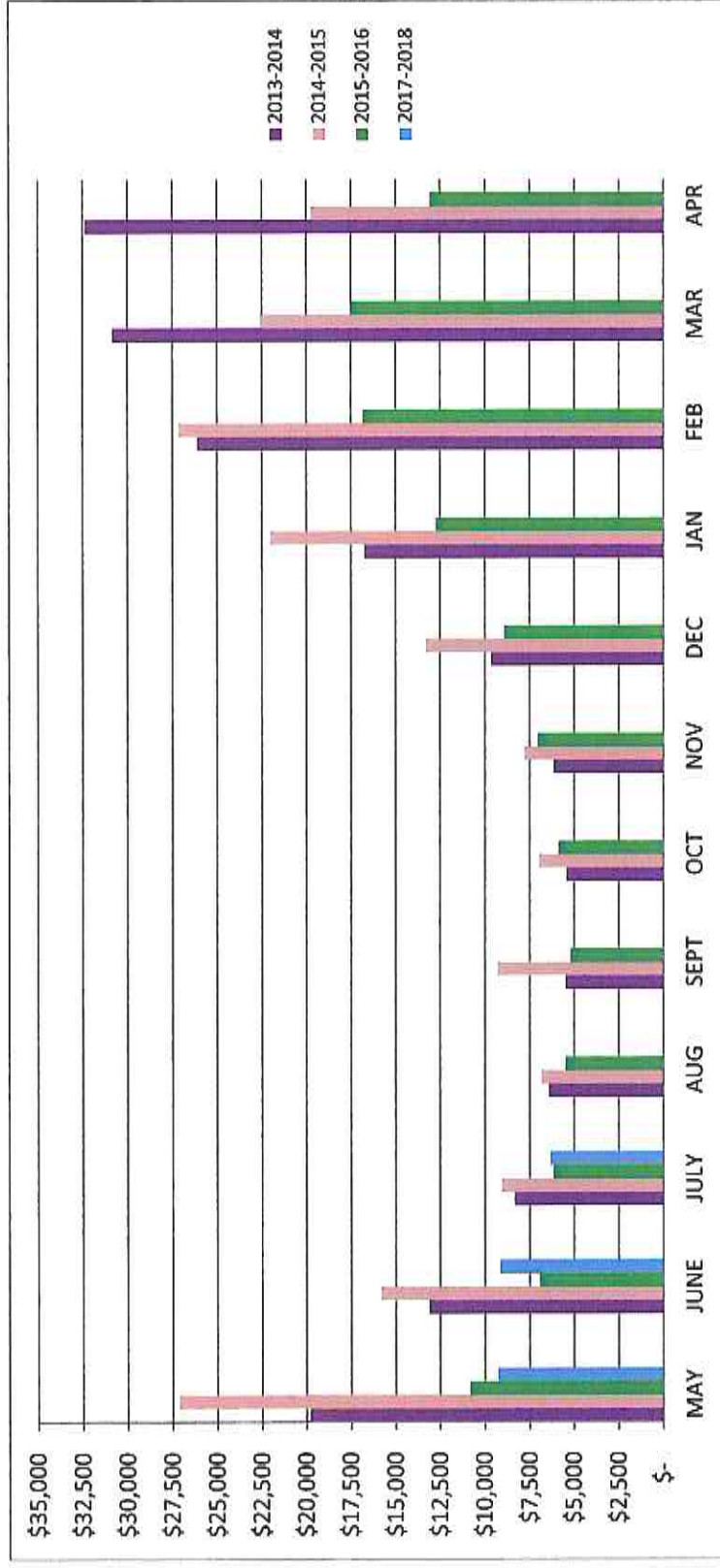
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
MAY	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304	\$ 9,264
JUNE	7,277	13,126	15,821	6,932	7,347	9,161
JULY	5,609	8,350	9,063	6,147	5,462	6,341
AUG	5,318	6,419	6,850	5,482	5,261	
SEPT	5,214	5,485	9,298	5,187	5,386	
OCT	5,450	5,431	6,986	5,873	5,747	
NOV	6,591	6,141	7,796	7,043	6,471	
DEC	10,121	9,658	13,316	8,900	12,010	
JAN	14,119	16,750	22,014	12,720	19,149	
FEB	19,476	26,101	27,140	16,804	23,695	
MAR	22,616	30,852	22,595	17,469	20,597	
APR	21,834	32,360	19,735	13,062	17,197	
TOTAL:	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 24,766
				YTD PRIOR YEAR		\$ 23,113
	5 year average:	\$ 151,586		YTD CURRENT YEAR		\$ 24,766
				DIFFERENCE		\$ 1,653
				PERCENTAGE CHANGE		7.15%

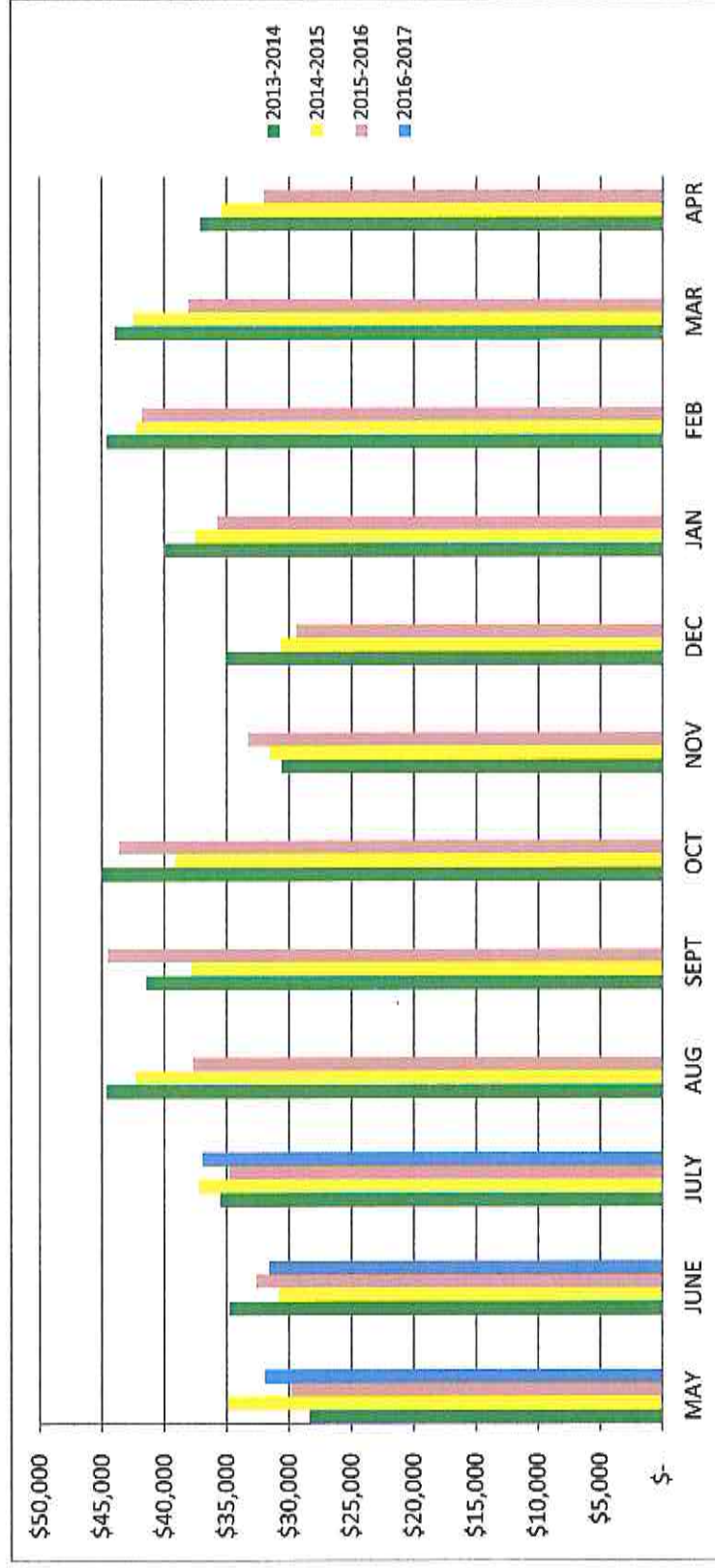
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>
MAY	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662	\$ 31,915
JUNE	42,108	34,757	30,761	32,626	31,275	31,604
JULY	39,020	35,473	37,112	34,803	39,258	36,927
AUG	54,686	44,604	42,214	37,683	44,561	
SEPT	49,745	41,416	37,735	44,502	43,660	
OCT	43,915	44,973	39,066	43,645	45,590	
NOV	33,992	30,575	31,474	33,301	34,959	
DEC	33,983	35,055	30,601	29,440	28,636	
JAN	37,255	39,885	37,443	35,753	37,269	
FEB	44,114	44,586	42,180	41,787	40,701	
MAR	42,121	43,930	42,448	38,065	36,699	
APR	<u>37,773</u>	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	
TOTAL:	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,258	\$ 100,446
				YTD PRIOR YEAR		\$ 101,195
	5 year average:	\$ 456,036		YTD CURRENT YEAR		\$ 100,446
				DIFFERENCE		\$ (749)
				PERCENTAGE CHANGE		-0.74%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



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

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 39,097	\$ 39,473	\$ 38,401	\$ 41,442	\$ 39,855
JUNE	40,624	43,989	47,006	45,625	43,516
JULY	43,999	43,761	46,836	47,842	42,679
AUG	39,252	42,199	43,155	43,496	
SEPT	43,327	43,417	45,463	42,850	
OCT	37,833	40,479	46,049	43,124	
NOV	37,229	42,106	40,168	40,684	
DEC	38,042	40,298	45,711	40,440	
JAN	40,096	45,215	44,734	35,511	
FEB	33,452	39,057	39,271	35,157	
MARCH	34,611	36,910	38,923	43,213	
APRIL	41,780	43,180	42,586	41,137	
TOTAL	\$ 500,084	\$ 518,303	\$ 518,303	\$ 500,521	\$ 126,050
MTH AVG	\$ 39,112	\$ 41,674	\$ 43,192	\$ 41,710	\$ 42,017
BUDGET	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000

YEAR TO DATE LAST YEAR:	\$ 134,909
YEAR TO DATE THIS YEAR:	\$ 126,050
DIFFERENCE:	\$ (8,859)

PERCENTAGE OF INCREASE:

-6.57%

BUDGETED REVENUE:	\$ 485,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	25.99%
PROJECTION OF ANNUAL REVENUE :	\$ 467,654
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (17,346)
EST. PERCENT DIFF ACTUAL TO BUDGET	-3.58%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT FINES

MONTH DIST	13-14	14-15	15-16	16-17	17-18
MAY	\$ 14,525	\$ 12,716	\$ 15,102	\$ 11,090	\$ 16,151
JUNE	11,948	19,200	12,488	9,365	13,897
JULY	15,097	18,657	12,842	12,157	11,415
AUG	9,322	7,725	12,465	15,130	
SEPT	18,842	18,620	11,832	9,867	
OCT	7,199	14,800	10,086	15,810	
NOV	14,571	12,007	6,253	13,410	
DEC	12,104	9,471	9,197	12,631	
JAN	9,377	20,032	8,567	21,272	
FEB	9,453	16,603	11,546	13,571	
MARCH	18,160	14,188	12,474	17,407	
APRIL	8,192	6,647	10,141	12,327	
TOTAL	\$ 148,790	\$ 170,666	\$ 132,993	\$ 164,037	\$ 41,463
MTH AVG	\$ 12,399	\$ 14,222	\$ 11,083	\$ 13,670	\$ 13,821
BUDGET	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 32,612

YEAR TO DATE THIS YEAR : \$ 41,463

DIFFERENCE : \$ 8,851

PERCENTAGE CHANGE

27.14%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 31.89%

PROJECTION OF ANNUAL REVENUE : \$ 208,557

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 78,557

EST. PERCENT DIFF ACTUAL TO BUDGET 60.43%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT RED LIGHT FINES

MONTH DIST	Note 1				
	13-14	14-15	15-16	16-17	17-18
MAY	\$ 57,075	\$ 56,175	\$ 39,110	\$ 60,454	\$ 57,850
JUNE	77,454	51,975	32,810	76,985	48,425
JULY	96,651	65,415	33,585	70,820	60,185
AUG	79,525	63,375	12,160	84,520	
SEPT	76,050	46,240	3,559	81,365	
OCT	70,435	59,245	3,985	66,295	
NOV	47,985	67,250	18,825	50,555	
DEC	64,735	48,647	26,400	50,850	
JAN	70,925	45,532	41,225	59,660	
FEB	48,845	41,502	61,384	38,590	
MARCH	43,885	38,735	51,851	36,200	
APRIL	54,150	39,635	58,285	43,500	
TOTAL	\$ 787,715	\$ 623,726	\$ 383,179	\$ 719,794	\$ 166,460
MTH AVG	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983	\$ 55,487
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000
YEAR TO DATE LAST YEAR :					\$ 208,259
YEAR TO DATE THIS YEAR :					\$ 166,460
DIFFERENCE :					\$ (41,799)
PERCENTAGE CHANGE:					-20.07%
BUDGETED REVENUE:					\$ 560,000
PERCENTAGE OF YEAR COMPLETED :					25.00%
PERCENTAGE OF REVENUE TO DATE :					29.73%
PROJECTION OF ANNUAL REVENUE :					\$ 575,326
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 15,326
EST. PERCENT DIFF ACTUAL TO BUDGET					2.7%

Note 1 - The red light cameras at 75th St./Rt. 83 were down from 5/22/2015-9/27/2015 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersection.

The 63rd St./Rt. 83 camera also was down beginning 5/22/2015 for the Rt. 83 construction and remains down at this time. IDOT has not yet given a go-live date.

VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUILDING PERMITS

MONTH	13-14	14-15	15-16	16-17	17-18	
MAY	\$ 21,304	\$ 12,317	\$ 11,448	\$ 28,379	\$ 74,352	6
JUNE	19,336	8,574	21,083	12,846	15,651	
JULY	48,123	15,008	19,427	19,166	34,186	
AUG	17,978	8,891	15,151	59,754		3
SEPT	18,866	44,004	146,016	62,108		4
OCT	12,371	36,458	24,175	127,894		5
NOV	26,382	4,709	39,743	72,070		
DEC	8,540	52,875	15,972	9,338		
JAN	19,495	17,590	9,450	39,549		
FEB	20,254	23,298	9,393	25,008		
MARCH	19,319	110,947	32,001	15,940		
APRIL	26,032	20,098	24,754	16,072		
TOTAL	\$ 258,000	\$ 354,769	\$ 368,613	\$ 488,124	\$ 124,189	
MTH AVG	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677	\$ 41,396	
BUDGET	\$ 150,000	\$ 175,000	\$ 200,000	\$ 225,000	\$ 240,000	

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

6 - May 2017 includes permit to Peter Michael Realty & Willowbrook Inn

YEAR TO DATE LAST YEAR:	\$ 60,391
YEAR TO DATE THIS YEAR:	\$ 124,189
DIFFERENCE:	\$ 63,798

PERCENTAGE OF CHANGE:

105.64%

BUDGETED REVENUE:	\$ 240,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	51.75%
PROJECTION OF ANNUAL REVENUE :	\$ 1,003,786
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 763,786
EST. PERCENT DIFF ACTUAL TO BUDGET	318.24%

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

	Note 1, 2		Note 3		Note 4		% change from same month last fiscal year
MONTH	13-14	14-15	15-16	16-17	17-18		
MAY	\$ 160,088	\$ 148,785	\$ 256,706	\$ 263,161	\$ 247,847		-5.8%
JUNE	236,824	325,749	314,253	336,148	315,225		-6.2%
JULY	179,328	211,551	218,363	239,324	238,556		-0.3%
AUG	281,359	258,283	303,288	322,609			-100.0%
SEPT	293,074	315,476	359,696	544,406			-100.0%
OCT	196,339	212,111	236,358	255,530			-100.0%
NOV	271,661	258,131	310,296	312,524			-100.0%
DEC	248,323	281,238	325,328	318,013			-100.0%
JAN	171,390	182,776	197,312	217,387			-100.0%
FEB	236,557	256,744	261,709	223,201			-100.0%
MARCH	280,092	307,225	326,533	294,917			-100.0%
APRIL	286,900	239,984	189,498	214,681			-100.0%
TOTAL	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 801,628		
MTH AVG	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158	\$ 267,209		
BUDGET	\$ 2,898,948	\$ 3,480,257	\$ 3,316,000	\$ 3,545,000	\$ 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:	\$ 838,633
YEAR TO DATE THIS YEAR:	\$ 801,628
DIFFERENCE:	\$ (37,005)

PERCENTAGE OF INCREASE:	-4.41%
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BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	22.61%
PROJECTION OF ANNUAL REVENUE :	\$ 3,385,613
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (159,387)
EST. PERCENT DIFF ACTUAL TO BUDGET	-4.50%

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

Note 1, 2

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 7,112	\$ 3,409	\$ 4,489	\$ 18,523	\$ 20,240
JUNE	7,444	4,789	5,581	21,089	22,069
JULY	7,038	5,196	27,829	22,892	25,925
AUG	6,047	3,746	30,072	28,480	
SEPT	5,216	5,747	23,430	19,562	
OCT	4,929	5,677	22,458	26,887	
NOV	4,552	4,316	20,112	21,561	
DEC	3,666	3,491	16,043	20,626	
JAN	1,872	3,563	17,287	16,184	
FEB	3,462	2,572	15,509	13,982	
MARCH	2,185	3,014	13,763	13,759	
APRIL	3,459	3,179	15,745	18,825	
TOTAL	\$ 56,982	\$ 48,699	\$ 212,318	\$ 242,370	\$ 68,234
MTH AVG	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198	\$ 22,745
BUDGET	\$ 64,386	\$ 60,027	\$ 210,000	\$ 243,000	\$ 232,365

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

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.

YEAR TO DATE LAST YEAR:	\$ 62,504
YEAR TO DATE THIS YEAR:	\$ 68,234
DIFFERENCE:	\$ 5,730

PERCENTAGE CHANGE:	9.17%
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BUDGETED REVENUE:	\$ 232,365
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	29.37%
PROJECTION OF ANNUAL REVENUE :	\$ 264,589
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 32,224
EST. PERCENT DIFF ACTUAL TO BUDGET	13.9%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MOTOR FUEL TAX

MONTH DIST	13-14	14-15	15-16	16-17	17-18
MAY	\$ 14,687	\$ 54,685	\$ 19,862	\$ 19,435	\$ 18,698
JUNE	21,716	22,105	18,649	19,302	18,958
JULY	14,906	16,624	12,105	12,173	15,055
AUG	17,483	57,575	21,542 2	19,538	
SEPT	20,530	12,653	20,756 2	18,555	
OCT	14,523	17,202	13,977 2	16,379	
NOV	57,598	18,515	18,160 2	18,960	
DEC	16,093	18,766	21,032	19,318	
JAN	21,370	21,506	19,274	20,259	
FEB	18,831	20,211	18,616	19,259	
MARCH	17,343	15,342	18,762	18,362	
APRIL	13,637	7,870 1	16,136	15,656	
TOTAL	\$ 248,717	\$ 283,054	\$ 218,871	\$ 217,196	\$ 52,711
MTH AVG	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100	\$ 17,570
BUDGET	\$ 205,814	\$ 241,766	\$ 203,252	\$ 221,186	\$ 219,905

Shaded - Includes special distribution of \$38,941, IL Capital Bill (program discontinued)

YEAR TO DATE LAST YEAR :	\$ 50,910
YEAR TO DATE THIS YEAR :	\$ 52,711
DIFFERENCE :	\$ 1,801

PERCENTAGE OF CHANGE:

3.54%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	23.97%
PROJECTION OF ANNUAL REVENUE :	\$ 224,880
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 4,975
EST. PERCENT DIFF ACTUAL TO BUDGET	2.3%

Note 1 - 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 2 - Received payments in December 2015