

Willowbrook

835 Midway Drive
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

Robert J. Pavelchik, Jr.

Director of Finance

Carrie Dittman

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, SEPTEMBER 11, 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) August 14, 2017 Regular Meeting of the Finance & Administration Committee
4. REPORT – Monthly Disbursement Reports – August 2017
5. 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
6. VISITOR'S BUSINESS
7. COMMUNICATIONS
8. 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, AUGUST 14, 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 5:30 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, July 10, 2017 were reviewed.

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

4. DISCUSSION – Police Department Renovation/Contribution from Asset Seizure Funds

Director Dittman relayed that during an October 10, 2016 Village Board meeting discussion regarding the police department renovation, alternative funding sources for change orders to the project were identified. As the Series 2015 bond proceeds were determined to be insufficient to cover the change orders and project alternates, the former Chief had offered that asset seizure funds obtained through the Village's participation in the NARCINT task force could be used for the vehicle carport and locker room upgrades (total cost of \$168,000). The Village budgeted \$153,000 (asset seizure monies on hand at the time) for the FY 17/18 to cover these items.

Subsequently, new Chief Pavelchik investigated further and determined that the NARCINT funds had multiple original sources, and only one source of these seizure funds was eligible to be used on the building, with the other source was restricted to drug abatement expenses only. Director Dittman created a spreadsheet (attached) that allocated the funds by source, and determined that the amount of NARCINT funds available for the police department renovation was only \$89,476. That, combined with prior unspent DEA funds of \$15,144, totaled \$104,620. This amount will be transferred to the General Fund to put towards the renovation expenses.

5. REPORT – Personnel Manual Update (Proposal from Sikich)

Director Dittman explained that the Village's last update to its personnel manual occurred on March 1, 2012, and that numerous changes in state and federal employment law, along with the Village's own policies, have occurred since then. These changes have necessitated an update to the personnel manual. During the FY 17/18 budget process, the Village obtained a quote from Sikich LLP for an update as Sikich performed the last update and also acts as the Village's external HR consultant. The Village added \$7,837 to the budget for this expense.

The Village has now received a formal proposal from Sikich to perform the update. Two options were given: Option One, \$7,930, whereby Sikich would perform a review of current handbook and submit a red-line copy with suggested revisions and policy language (discounted from \$8,500). An electronic copy of the handbook would be provided. The Village would be charged an additional \$200/hr. for any requested changes once the initial redline review is done.

Option Two, \$8,650, is a review of the current handbook, a reorganization and update (discounted from \$10,000). A final draft would be provided. The Village would be charged an additional \$200/hr. for any requested changes once the final draft is done.

Sikich also provided a training option for \$600/session where they would present the new handbook to

employees/supervisors on site at the Village. Finally, they offered their marketing services to design a cover for the handbook at a cost of \$1,250 - \$1,650.

The Committee discussed the options and approved Option 2 with one training session to be done. They did not approve the cover design. The proposal will be presented to the Village Board at the August 28, 2017 meeting.

6. REPORT – Monthly Disbursement Reports – July 2017

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

- Total cash outlay for all Village funds – \$1,931,329. Fiscal Year to Date is \$4,710,056. July includes payments to LJ Morse for the police department renovation, to Clauss Brothers for Willow Pond Park and to Tecorp for the Municipal Campus water tower painting project.
- Payroll monthly total for active employees including all funds - \$313,010 (2 payrolls). The average payroll for the year was \$157,911, which is a 7.81% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds – \$62,301. Fiscal year to date daily average is \$51,160. This is unusually high due to the three construction projects occurring.
- Average daily expenditures for the General Fund only - \$43,291. Fiscal year to date average is \$30,730 which is a 26.96% increase from the prior year. The increase is due to the General Fund transfer out to the LAFER Fund to cover the police department renovation, now that the bond proceeds have been exhausted.

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

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

- Sales tax receipts - \$304,925 up 2.79% from the prior year. Trending 7.5% over budget.
- Business District sales tax receipts - \$35,311. This is a new report that we will begin presenting each month which shows collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from only the Town Center side as only those businesses are currently open. 20.4% of the annual budget has been collected (and 25.0% of the fiscal year has been completed).
- Income Tax receipts - \$78,309 up .13% compared to the prior year, 6.3% under budget. The state of Illinois is one month 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 - \$73,703 down 4.59% from the prior year, 6.9% under budget, consisting of:
 - Telecomm tax - \$30,435 down 11.92%
 - Northern IL gas - \$6,341 up 7.15%
 - ComEd - \$36,927 down 0.74%
- Places of Eating Tax receipts - \$42,679 down 6.57% compared to the prior year, trending 3.58% under budget.

- Fines - \$11,415 up 27.14% compared with the prior year, 60.43% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines - \$60,185 down 20.07% from the prior year receipts, trending 2.7% over 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. The Committee requested Director Dittman to inquire about the status and an IDOT contact person.
- Building Permit receipts - \$34,186 up 105.64% from the prior year, 318.24% above budget.
- Water sales receipts - \$238,556 down 4.41% from the prior year, 4.50% below budget.
- Hotel/Motel Tax receipts - \$25,925 up 9.17% compared with the prior year. The revenue is trending at 13.9% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$15,055 up 3.54% compared with the prior year, 2.3% above budget.

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

8. VISITOR'S BUSINESS

There were no visitors present at the meeting.

9. COMMUNICATIONS

There were no communications.

10. ADJOURNMENT

Motion to adjourn at 6:10 p.m. was made by Trustee Neal, seconded by Chairman Davi. Motion carried.

(Minutes transcribed by: Carrie Dittman, 9/5/2017)

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

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
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	376,847.53	182,340.02		
AUG	347,891.57	260,654.33	402,218.09 3	\$ 1,569,951.54
SEPT				
SEPT			\$	-
SEPT				
OCT			\$	-
OCT				
NOV			\$	-
NOV				
DEC			\$	-
DEC - safety				
DEC			\$	-
JAN				
JAN			\$	-
FEB				
FEB			\$	-
MAR				
MAR				
MAR			\$	-
APR				
APR			\$	-
	\$ 2,808,578.85	\$ 1,667,649.64	\$ 1,803,779.21	\$ 6,280,007.70

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

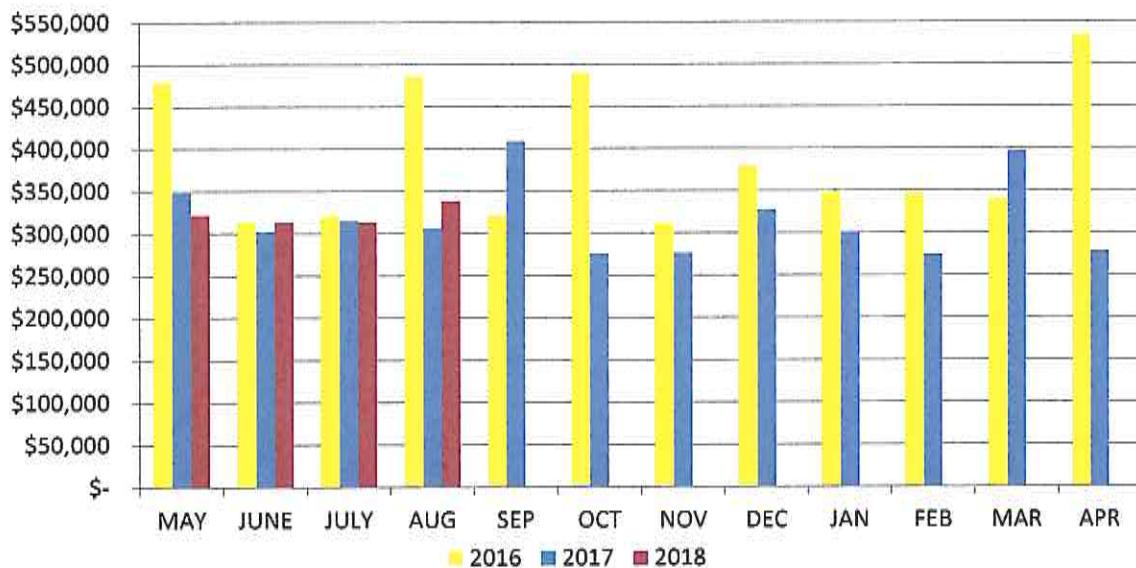
**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2016 - FY 2018**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL	# of	FISCAL	# of	FISCAL	# of
	2016	payrolls	2017	payrolls	2018	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	338,075	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	\$ 1,285,539	8
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 160,692	
CHANGE FROM PRIOR YEAR			-15.21%			9.70%

* Includes safety incentive

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

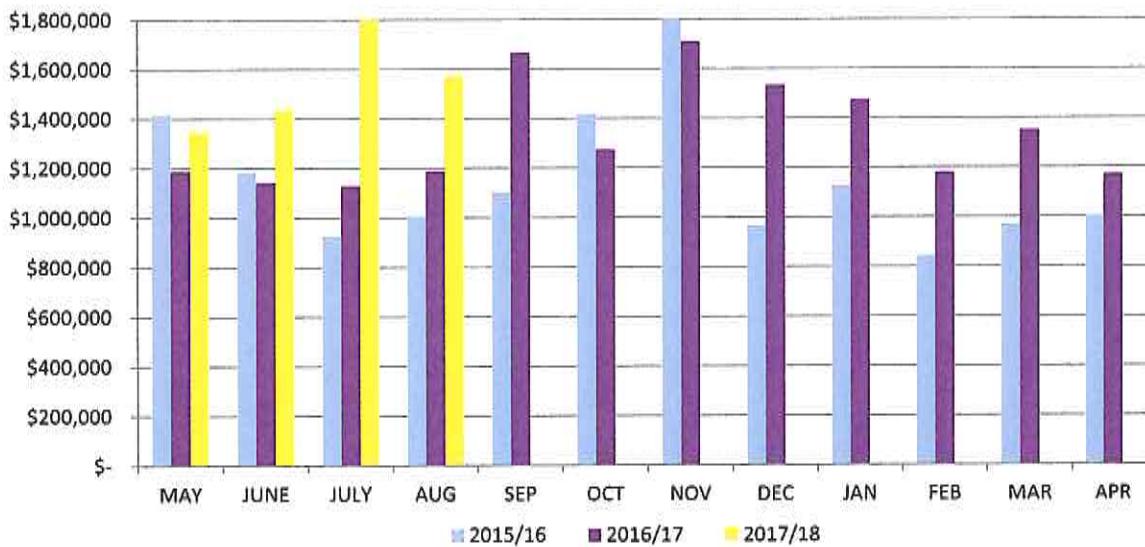


**VILLAGE OF WILLOWSBROOK
CASH OUTLAY
ALL FUNDS**

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	# 1,569,952	& ^ \$ 50,644	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	\$ 6,280,008		
AVERAGE	\$ 1,147,930	\$ 1,333,915	\$ 1,570,002	\$ 51,031	\$ 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

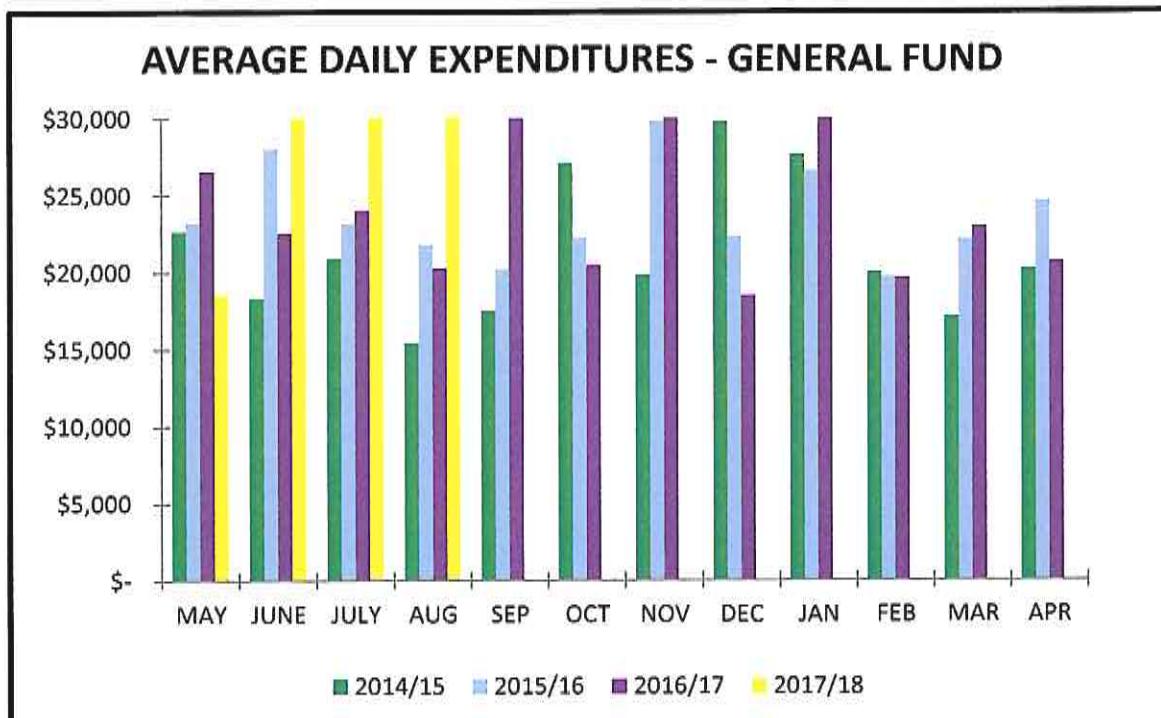
TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

<u>MONTH</u>	<u>FISCAL 2014/15</u>	<u>FISCAL 2015/16</u>	<u>FISCAL 2016/17</u>	<u>FISCAL 2017/18</u>
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	43,293 *
AUG	15,408	21,816	20,266	31,154
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	\$ 30,837
% CHANGE		10.73%	2.31%	27.40%

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



VILLAGE OF WILLOWSBROOK
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	345,478
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	\$ 1,219,311
MTH AVG		\$ 303,747	\$ 306,650	\$ 315,686	\$ 313,811	\$ 304,828
BUDGET		\$ 3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 1,182,030

YEAR TO DATE THIS YEAR : \$ 1,219,311

DIFFERENCE : \$ 37,281

PERCENTAGE CHANGE :

3.15%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 33.87%

PROJECTION OF ANNUAL REVENUE : \$ 3,884,508

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 284,508

EST. PERCENT DIFF ACTUAL TO BUDGET 7.9%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX***

MONTH	SALE		16-17	17-18
DIST	MADE			
MAY	FEB		\$ -	\$ 33,892
JUNE	MAR		-	36,583
JULY	APR		-	35,311
AUG	MAY		-	38,019
SEPT	JUNE		-	
OCT	JULY		-	
NOV	AUG		-	
DEC	SEPT		-	
JAN	OCT		-	
FEB	NOV		-	
MARCH	DEC		-	
APRIL	JAN		32,744	
TOTAL			\$ 32,744	\$ 143,805
MTH AVG			\$ 32,744	\$ 36,951
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 :	\$ 143,805
DIFFERENCE :	\$ 143,805

PERCENTAGE CHANGE : #DIV/0!

CURRENT FISCAL YEAR :

BUDGETED REVENUE:	\$ 518,650
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	27.73%

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	37,423
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	\$ 289,389
MTH AVG	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270	\$ 72,347
BUDGET	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418	\$ 862,540

Boxed Numbers - Village has not yet received distribution

YEAR TO DATE LAST YEAR:	\$ 297,906
YEAR TO DATE THIS YEAR:	\$ 289,389
DIFFERENCE:	\$ (8,517)

PERCENTAGE CHANGE: -2.86%

BUDGETED REVENUE:	\$ 862,540
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	33.55%
PROJECTION OF ANNUAL REVENUE :	\$ 784,162
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (78,378)
EST. PERCENT DIFF ACTUAL TO BUDGET	-9.1%

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

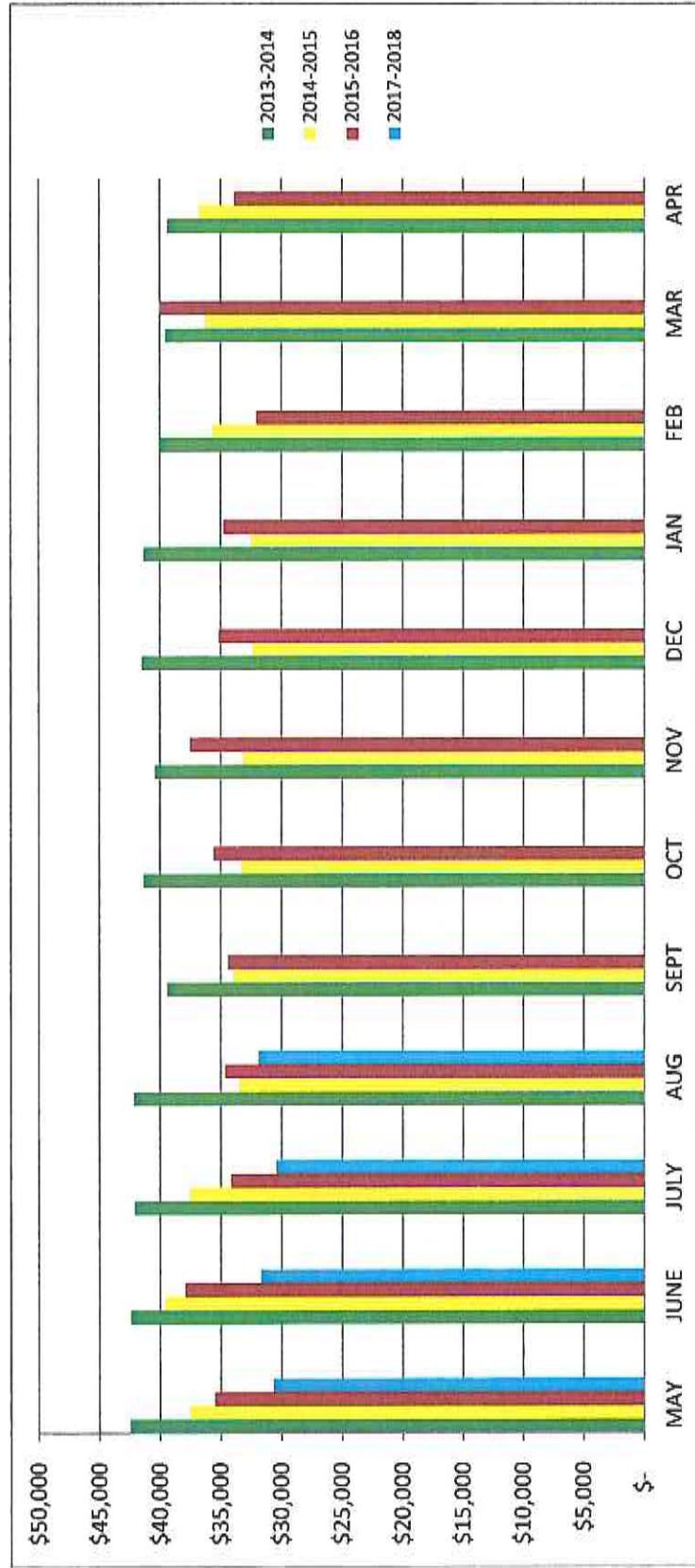
Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

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	79,315
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	\$ 297,291
MTH AVG	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289	\$ 74,323
BUDGET	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000
YEAR TO DATE LAST YEAR:			\$ 307,542		
YEAR TO DATE THIS YEAR:			\$ 297,291		
DIFFERENCE:			\$ (10,251)		
PERCENTAGE CHANGE:			-3.33%		
BUDGETED REVENUE:				\$ 1,000,000	
PERCENTAGE OF YEAR COMPLETED :				33.33%	
PERCENTAGE OF REVENUE TO DATE :				29.73%	
PROJECTION OF ANNUAL REVENUE :				\$ 942,949	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (57,051)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-5.7%	

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	31,879
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	\$ 124,643
5 year average:		\$ 454,914			YTD PRIOR YEAR	\$ 134,877
					YTD CURRENT YEAR	\$ 124,643
					DIFFERENCE	\$ (10,234)
					PERCENTAGE CHANGE	-7.59%

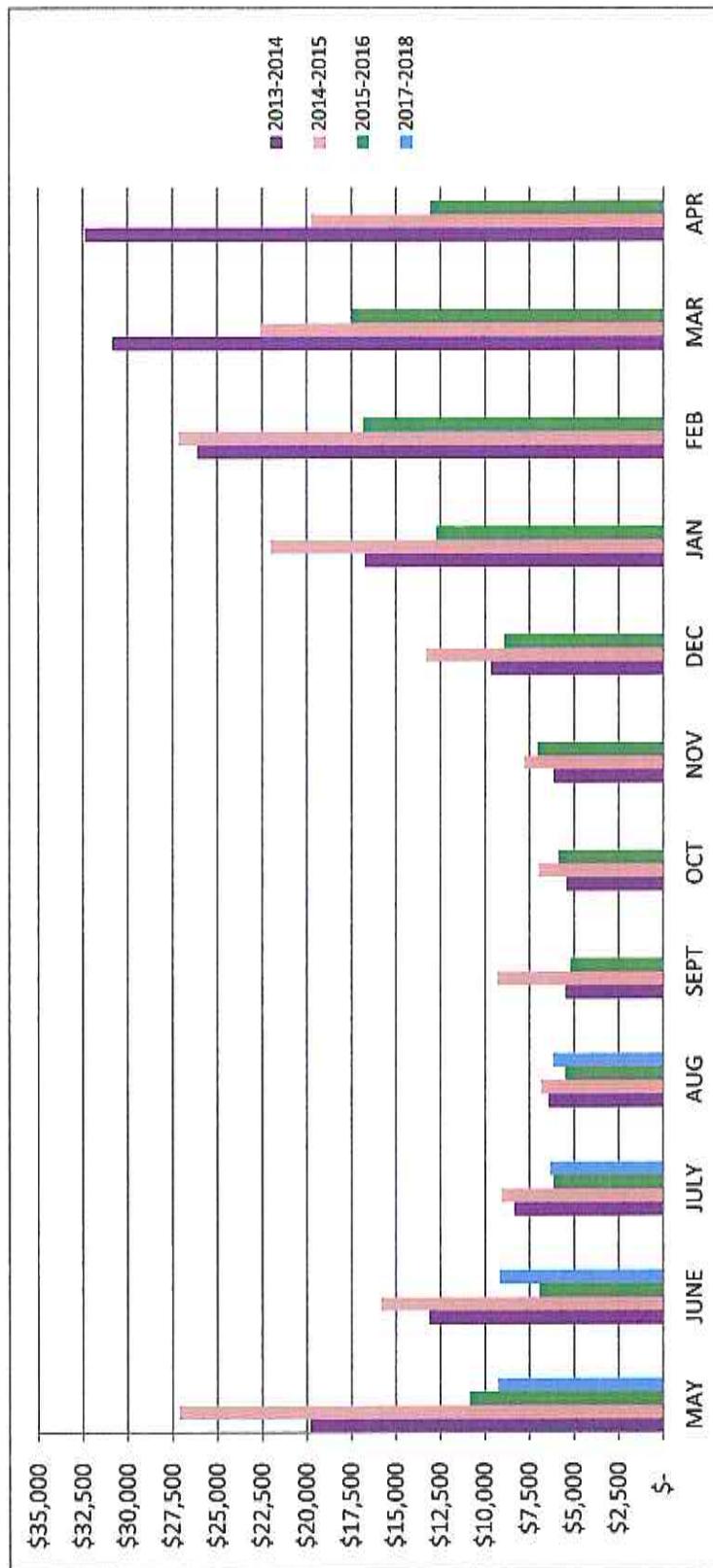
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



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	6,175
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	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>	
TOTAL:	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 30,941
5 year average:		\$ 151,586				
					YTD PRIOR YEAR	\$ 28,374
					YTD CURRENT YEAR	\$ 30,941
					DIFFERENCE	\$ 2,567
					PERCENTAGE CHANGE	9.05%

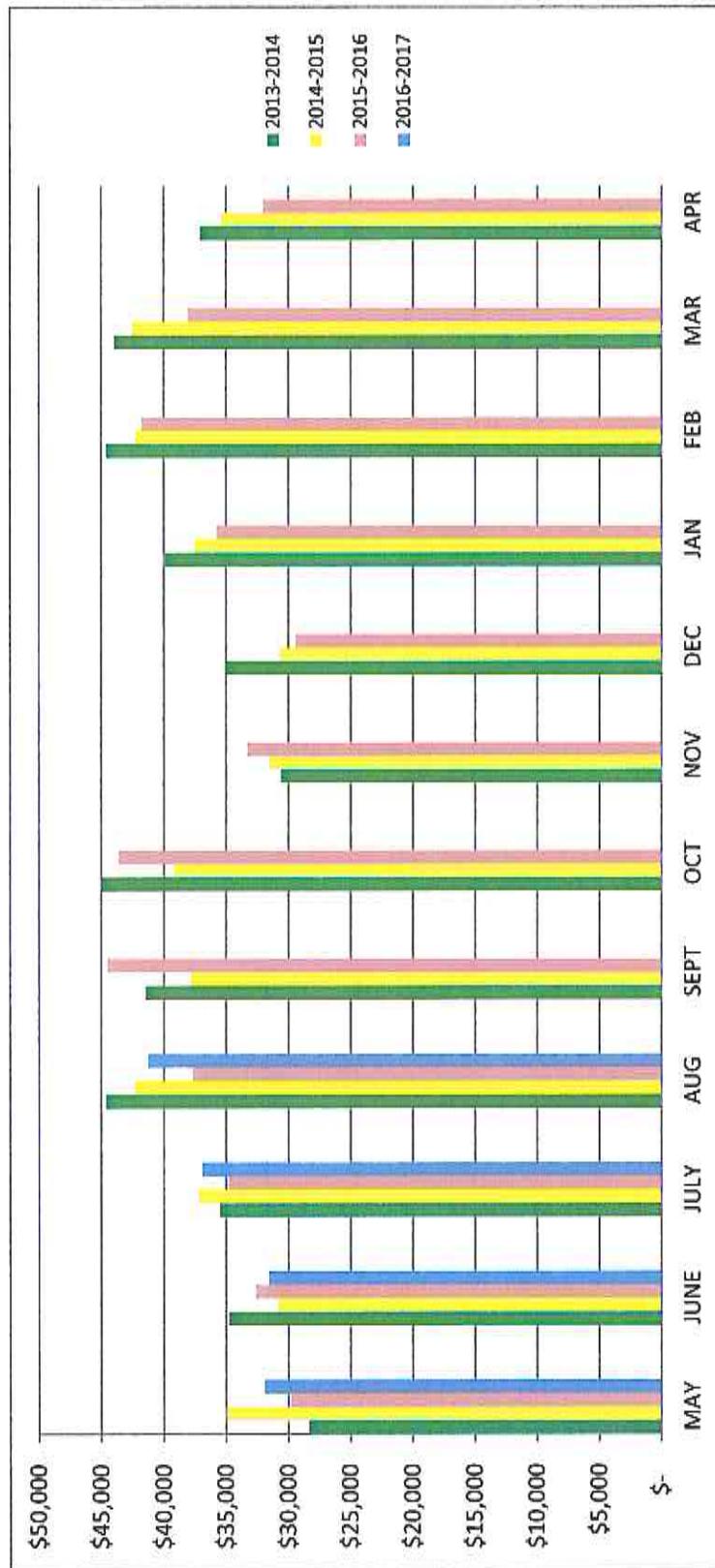
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



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	41,261
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	\$ 141,707
				YTD PRIOR YEAR	\$ 145,756	
				YTD CURRENT YEAR	\$ 141,707	
				DIFFERENCE	\$ (4,049)	
				PERCENTAGE CHANGE	-2.78%	

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWSBROOK
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	41,124
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	\$ 167,174
MTH AVG	\$ 39,112	\$ 41,674	\$ 43,192	\$ 41,710	\$ 41,794
BUDGET	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000
YEAR TO DATE LAST YEAR:				\$ 178,405	
YEAR TO DATE THIS YEAR:				<u>\$ 167,174</u>	
DIFFERENCE:				\$ (11,231)	
PERCENTAGE OF INCREASE:				-6.30%	
BUDGETED REVENUE:				\$ 485,000	
PERCENTAGE OF YEAR COMPLETED :				33.33%	
PERCENTAGE OF REVENUE TO DATE :				34.47%	
PROJECTION OF ANNUAL REVENUE :				\$ 469,012	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (15,988)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-3.30%	

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	20,048
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	\$ 61,511
MTH AVG	\$ 12,399	\$ 14,222	\$ 11,083	\$ 13,670	\$ 15,378
BUDGET	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 47,742

YEAR TO DATE THIS YEAR : \$ 61,511

DIFFERENCE : \$ 13,769

PERCENTAGE CHANGE

28.84%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 47.32%

PROJECTION OF ANNUAL REVENUE : \$ 211,346

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 81,346

EST. PERCENT DIFF ACTUAL TO BUDGET 62.57%

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	49,475
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	\$ 215,935
MTH AVG	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983	\$ 53,984
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000
YEAR TO DATE LAST YEAR :					\$ 292,779
YEAR TO DATE THIS YEAR :					<u>\$ 215,935</u>
DIFFERENCE :					\$ (76,844)
PERCENTAGE CHANGE:					-26.25%
BUDGETED REVENUE:					\$ 560,000
PERCENTAGE OF YEAR COMPLETED :					33.33%
PERCENTAGE OF REVENUE TO DATE :					38.56%
PROJECTION OF ANNUAL REVENUE :					\$ 530,874
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ (29,126)
EST. PERCENT DIFF ACTUAL TO BUDGET					-5.2%

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	34,261
AUG	17,978	8,891	15,151	59,754 3	63,136
SEPT	18,866	44,004	146,016 2	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 1	32,001	15,940	
APRIL	26,032	20,098	24,754	16,072	
TOTAL	\$ 258,000	\$ 354,769	\$ 368,613	\$ 488,124	\$ 187,400
MTH AVG	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677	\$ 46,850
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:	\$ 120,145
YEAR TO DATE THIS YEAR:	<u>\$ 187,400</u>
DIFFERENCE:	\$ 67,255

PERCENTAGE OF CHANGE: 55.98%

BUDGETED REVENUE:	\$ 240,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	78.08%
PROJECTION OF ANNUAL REVENUE :	\$ 761,367
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 521,367
EST. PERCENT DIFF ACTUAL TO BUDGET	217.24%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	13-14	14-15	15-16	16-17	17-18	% change from same month last fiscal year
						Note 1,2
						Note 3
						Note 4
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	335,018	3.8%
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	\$ 1,136,646	
MTH AVG	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158	\$ 284,162	
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:	\$ 1,161,242
YEAR TO DATE THIS YEAR:	\$ 1,136,646
DIFFERENCE:	\$ (24,596)

PERCENTAGE OF INCREASE: -2.12%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	32.06%
PROJECTION OF ANNUAL REVENUE :	\$ 3,466,881
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (78,119)
EST. PERCENT DIFF ACTUAL TO BUDGET	-2.20%

**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	27,346
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	\$ 95,580
MTH AVG	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198	\$ 23,895
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: \$ 90,984

YEAR TO DATE THIS YEAR: \$ 95,580

DIFFERENCE: \$ 4,596

PERCENTAGE CHANGE: **5.05%**

BUDGETED REVENUE: \$ 232,365

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 41.13%

PROJECTION OF ANNUAL REVENUE : \$ 254,613

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 22,248

EST. PERCENT DIFF ACTUAL TO BUDGET **9.6%**

VILLAGE OF WILLOWSBROOK
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	19,740
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	\$ 72,451
MTH AVG	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,113
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 :	\$ 70,448
YEAR TO DATE THIS YEAR :	\$ 72,451
DIFFERENCE :	\$ 2,003

PERCENTAGE OF CHANGE: 2.84%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	32.95%
PROJECTION OF ANNUAL REVENUE :	\$ 223,371
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 3,466
EST. PERCENT DIFF ACTUAL TO BUDGET	1.6%

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