

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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

A G E N D A

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, FEBRUARY 12, 2018, 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 Misteale

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Robert J. Pavelchik, Jr.

Director of Finance

Carrie Dittman

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) January 8, 2018 Regular Meeting of the Finance & Administration Committee
4. REPORT – GFOA Budget Award Recipient
5. DISCUSSION – IMRF General Memorandum #672, Cash Payments in Lieu of or Related to Healthcare Benefits
6. REPORT – Monthly Disbursement Reports – January 2018
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, JANUARY 8, 2018 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 Chairwoman Berglund at 5:32 p.m.

2. ROLL CALL

Director Dittman read for the record that effective January 2018, we have two new committee members: Chairwoman Sue Berglund and Trustee Michael Misteale.

Those present at roll call were Chairwoman Sue Berglund, Director of Finance Carrie Dittman, Assistant to the Village Administrator Garrett Hummel and Deputy Clerk Cindy Stuchl. Absent: Trustee Michael Misteale.

3. APPROVAL OF MINUTES

Approval of the minutes of the Regular Finance/Administration Committee held on Monday, November 13, 2017 were deferred until the February joint Committee of the Whole meeting.

4. DISCUSSION – Liquor License Fees – Nail Salons

Deputy Clerk Stuchl discussed a request from Magic Nails to be able to serve alcohol to patrons receiving nail services. This would require a new liquor license classification to be established. Deputy Clerk Stuchl obtained preliminary approval from Mayor Trilla and Liquor Control Commissioner Oggerino to proceed. Our Village attorney has drafted a preliminary ordinance that would establish the new license. The new classification would pertain to hair and nail salons only (no tanning salons, massage parlors, etc.)

Deputy Clerk Stuchl researched what other towns were charging for this classification and \$1,500 was in the middle between Burr Ridge and Hinsdale's fees and was included in the draft ordinance. The potential number of licenses in this category would be 13 as that is the total in-town salons currently. Chairwoman Berglund asked if we could set the number of licenses at 4; Deputy Clerk Stuchl replied that typically when ordinances such as these are passed the number of licenses is set at zero, and as businesses apply for them the ordinance is amended to change the number of licenses. Some items that would need to be clarified in the draft ordinance include hours of operation and adding Sundays. Discussion was held about setting the hours to 7 days a week from noon – 8:00 pm.

Staff is looking for direction on how to proceed. Chairwoman Berglund thinks we should move forward and have the attorney revise the ordinance according to this discussion and then the changes would need to be discussed and approved by the Village Board. Staff will begin working on an ordinance modification to be brought forth to the full board at the next Village board meeting. No letters will go out to the salons until after the Village Board approves the ordinance, if at all.

5. APPROVAL – Personnel Manual Revision: Sexual Harassment Policy

Director Dittman presented a modification to the Village's existing sexual harassment policy that is required by Public Act 100-0554, which was signed into law by Gov. Rauner on November 16, 2017. The changes are noted on the attached document in yellow highlights and include such things as: clarification on how to file a complaint; a prohibition on retaliation, including availability of protection under the Whistleblower Act; consequences for knowingly filing a false complaint; and the addition of textual/electronic means to the definition of harassment. Language was also added to address harassment by non-employees such as vendors, officials, agents and customers.

The revised policy must be adopted by January 15, 2018 according to the new law. The Committee agreed that the modification should be brought forth to the Village Board at tonight's Village board meeting.

6. REPORT – Monthly Disbursement Reports – November & December 2017

The Committee reviewed and accepted the disbursement reports for the months of November and December and key items are highlighted below:

- Total cash outlay for all Village funds – \$1,871,239 & \$1,017,934. Fiscal Year to Date is \$11,643,842. Includes handwritten checks for \$861,150.55 (November) for payments to Clauss Brothers, LJ Morse, MB Financial & UMB Bank (Willow Pond, police dept., and bond payments) and \$170,244 (December) for Fer-Pal Construction.
- Payroll monthly total for active employees including all funds - \$298,513 and \$327,583 (2 payrolls each month). December also includes the safety incentive payout. The average payroll for the year was \$155,286, which is a 6.01% increase from the prior fiscal year. Chairwoman Berglund inquired why the increase was so high. Director Dittman explained that the payrolls contain not only the union and non-union increases of 2.5%, but also retirement payouts of accumulated time as well as overlapping time of police chiefs and sergeants before their retirements.
- Average daily outlay of cash for all Village funds: \$62,375 and \$32,837. Average monthly cash outlay for all Village funds fiscal year to date (YTD): \$1,455,480. Daily average fiscal YTD: \$47,593.
- Average daily expenditures for the General Fund only: \$43,060 & \$21,898. Fiscal YTD average is \$31,332 which is a 29.45% increase from the prior year. The increase is due to the General Fund transfers 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 December 31, 2017 (unaudited):

- Sales tax receipts - \$361,826 (Nov) and \$334,582 (Dec) up 1.85% from the prior year. Trending 6.5% over budget.
- Business District sales tax receipts - \$40,727 (Nov) and \$36,779 (Dec). This is a new report 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. 56.57% of the annual budget has been collected (and 66.67% of the fiscal year has been completed).
- Income Tax receipts - \$50,580 (Nov) and \$44,530 (Dec) down 4.41% compared to the prior year, 10.5% under budget. The state of Illinois is no longer in arrears in payments, however we are now feeling the effects of the recent state legislation which included a 10% reduction in income tax, which is about \$86,254 annually.
- Utility tax receipts - \$69,376 (Nov) and \$73,501 (Dec) down 3.97% from the prior year, 6.3% under budget, consisting of:
 - Telecomm tax - down 7.09%
 - Northern IL gas - up 5.16%
 - ComEd - down 3.84%

- Places of Eating Tax receipts - \$40,921 (Nov) and \$40,544 (Dec) down 3.08% compared to the prior year, trending 0.02% over budget.
- Fines - \$9,357 (Nov) and \$10,790 (Dec) up 6.86% compared with the prior year, 34.84% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$51,165 (Nov) and \$50,575 (Dec) down 22.47% from the prior year receipts, trending 0.4% under budget. The Rt. 83/63rd St. Intersection went live on 9/26/17.
- Building Permit receipts - \$43,295 (Nov) and \$11,428 (Dec) down 12.44% from the prior year, 78.09% above budget.
- Water sales receipts - \$320,151 (Nov) and \$329,836 (Dec) down 7.58% from the prior year, 7.66% below budget. The large decline from Sept 2016 to Sept 2017 is due to a \$181,000 catch up bill issued in Sept 2016 to a shopping center that experienced a huge leak, and that billing is non-recurring. Revenues have generally normalized since the MTU replacement project concluded and we are seeing far fewer “catch-up” bills than in the past year.
- Hotel/Motel Tax receipts - \$21,655 (Nov) and \$17,117 (Dec) up 2.19% compared with the prior year. The revenue is trending at 6.6% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$18,870 (Nov) and \$19,231 (Dec) up 1.41% compared with the prior year, 0.2% above budget.

Motion to approve the Monthly Disbursement reports and Revenue reports was made by Chairwoman Berglund. Motion carried.

8. VISITOR'S BUSINESS

There were no visitors present at the meeting.

9. COMMUNICATIONS

There were no communications.

10. ADJOURNMENT

Motion to adjourn at 6:13 p.m. was made by Chairwoman Berglund. Motion carried.

(Minutes transcribed by: Carrie Dittman, 1/17/2018)

COMMITTEE MEETING

AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

GFOA BUDGET AWARD FOR THE VILLAGE'S FISCAL YEAR 2017/18

COMMITTEE REVIEW

- ☒ Finance/Administration
- ☐ Municipal Services
- ☐ Public Safety

Meeting Date: 2/12/2018

- | | |
|--|---|
| <input type="checkbox"/> Discussion Only | <input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date) |
| <input type="checkbox"/> Seeking Feedback | <input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board) |
| <input checked="" type="checkbox"/> Regular Report | <input type="checkbox"/> Report/documents requested by Committee |

BACKGROUND

In August 2017, the Village submitted its FY 2017/18 budget to the Government Finance Officers Association (GFOA) for consideration of the Distinguished Budget Presentation Award. The budget award program was established in 1984 to encourage and assist state and local governments to prepare budget documents of the very highest quality that reflect both the guidelines established by the National Advisory Council on State and Local Budgeting and the GFOA's best practices on budgeting and then to recognize individual governments that succeed in achieving that goal.

The Village was notified in January that it has received the Distinguished Budget Presentation Award for the FY 2017/18 budget (see attachment). This was the 16th consecutive budget award the Village has received.

The Village is currently preparing the budget for the FY 2018/19, and plans to submit that budget to GFOA for consideration of the award program as well.

REQUEST FOR FEEDBACK (if any)

N/A

STAFF RECOMMENDATION (if any)

N/A



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

FOR IMMEDIATE RELEASE

January 4, 2018

For more information, contact:

Technical Services Center
Phone: (312) 977-9700
Fax: (312) 977-4806
E-mail: budgetawards@gfoa.org

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **Village of Willowbrook, Illinois**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Carrie Dittman, Director of Finance**.

There are over 1,600 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association is a major professional association servicing the needs of more than 19,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C.

Washington, DC Office

Federal Liaison Center, 660 North Capitol Street, NW, Suite 410 • Washington, DC 20001 • 202.393.8020 fax: 202.393.0780
www.gfoa.org



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Willowbrook
Illinois**

For the Fiscal Year Beginning

May 1, 2017

Christopher P. Morill

Executive Director

**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	260,274.68	133,848.37		
SEPT	306,137.15	163,428.99		
SEPT		239,107.23	370,578.71 4	\$ 1,473,375.13
OCT	92,267.30	156,918.72		
OCT	438,165.05	241,295.67	72,640.50 5	\$ 1,001,287.24
NOV	226,386.93	161,271.73		
NOV	381,698.59	240,730.58	861,150.55 6	\$ 1,871,238.38
DEC		158,498.41		
DEC - safety		30,913.92		
DEC	416,616.90	241,660.35	170,244.00 7	\$ 1,017,933.58
JAN	151,611.11	171,234.98		
JAN	493,073.94	279,391.27	1,698.94	\$ 1,097,010.24
FEB				
FEB				\$ -
MAR				
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 5,574,810.50</u>	<u>\$ 3,885,949.86</u>	<u>\$ 3,280,091.91</u>	<u>\$ 12,740,852.27</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

Note 4 Includes payments to Clauss Brothers & M & J Asphalt approved separately by Village Board

Note 5 Includes payments to Clauss Brothers approved separately by Village Board

Note 6 Includes payments to Clauss Brothers, LJ Morse, MB Financial & UMB Bank

Note 7 Includes payment to Fer-Pal Construction (75th St watermain lining) approved by Village Board

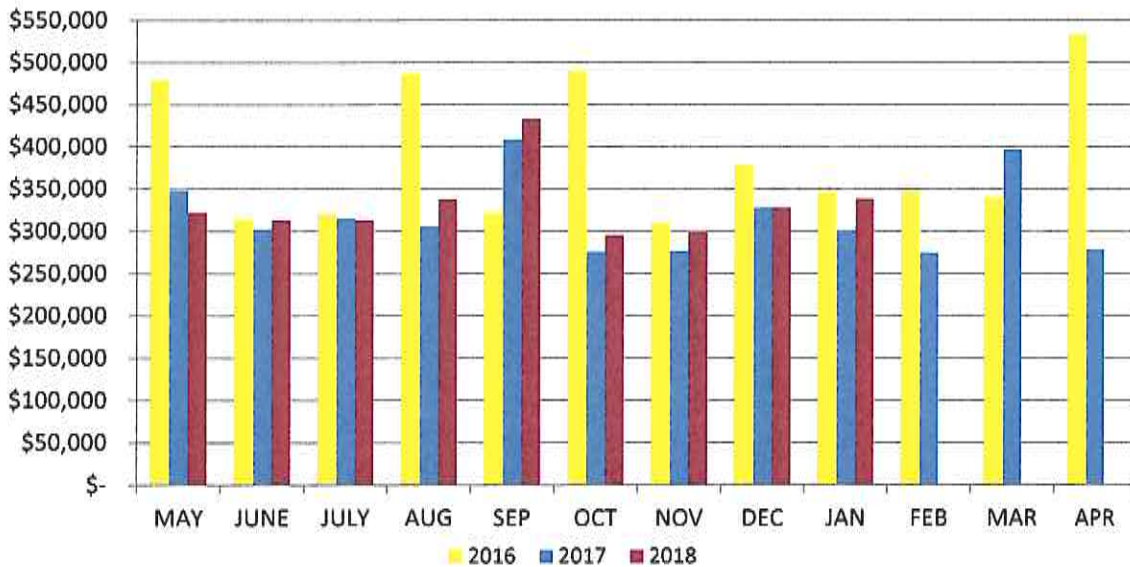
**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2016 - FY 2018**

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	338,075	2
SEP	321,599	2	408,797	3	433,195	3
OCT	489,679	3	275,405	2	295,025	2
NOV	309,630	2	276,469	2	298,513	2
DEC	379,193	2 *	327,559	2 *	327,583	2 *
JAN	345,774	2	300,427	2	338,217	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	\$ 2,978,072	19
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 156,741	
CHANGE FROM PRIOR YEAR			-15.21%		7.01%	

* Includes safety incentive

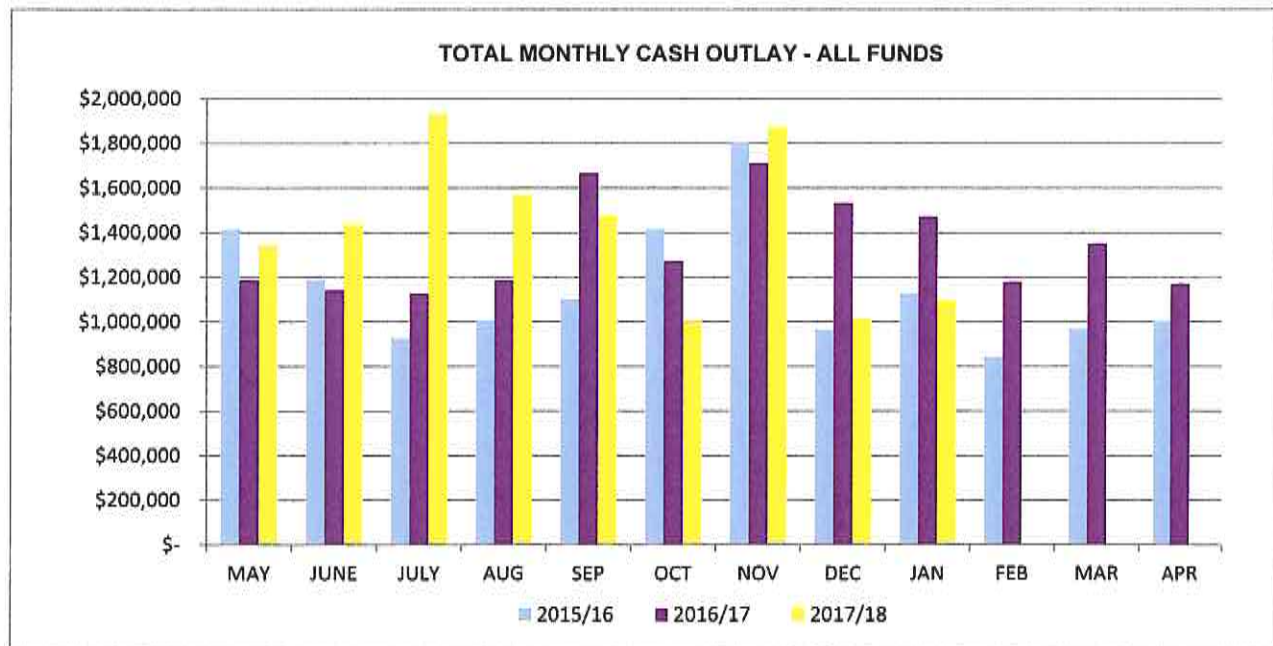
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



**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 #	1,569,952 & ^	\$ 50,644	38,334
SEP	1,102,832	1,665,829 #	1,473,375 ^	\$ 49,113	55,528
OCT	1,417,022 **	1,273,226	1,001,287 ^	\$ 32,300	41,072
NOV	1,807,192 ***	1,711,581 @	1,871,238 ^ @ \$	\$ 62,375	57,053
DEC	966,771	1,533,413 @	1,017,934 ##	\$ 32,837	49,465
JAN	1,128,355	1,472,885 #	1,097,010	\$ 35,387	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	\$ 12,740,852		
AVERAGE	\$ 1,147,930	\$ 1,333,915	\$ 1,415,650	\$ 46,237	\$ 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
- \$ Includes debt payments for SSA Bonds & Series 2015 GO ARS bonds
- ## Includes watermain lining payout



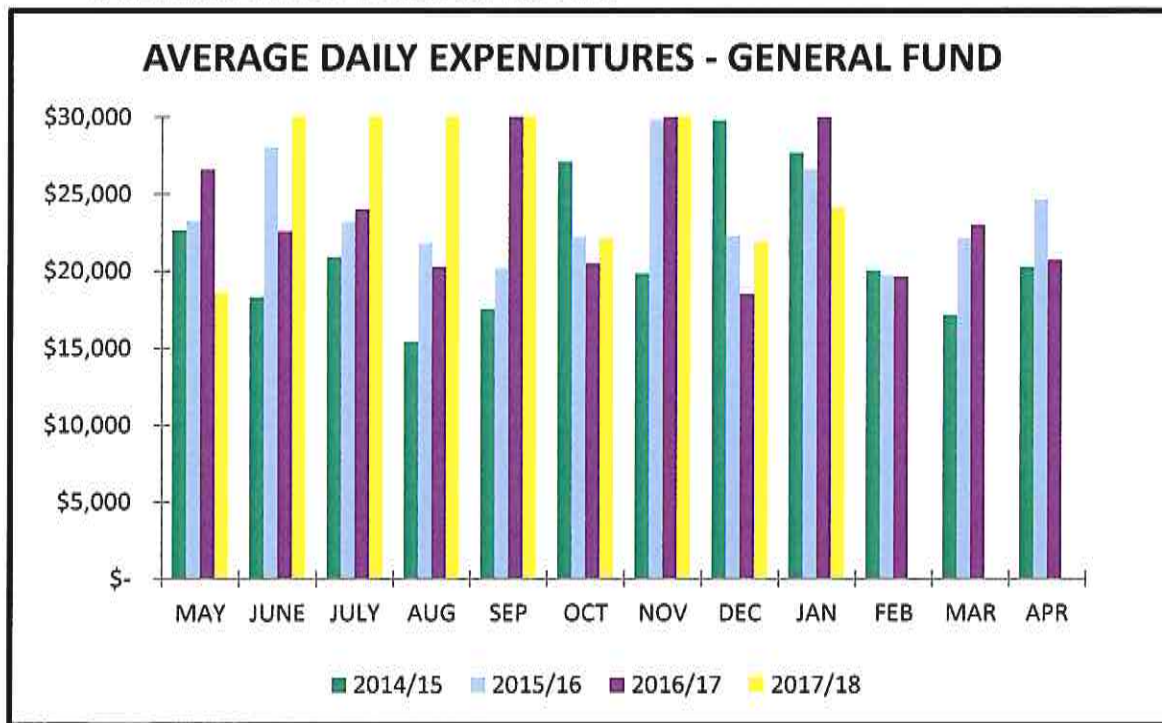
**VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND**

MONTH	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18
MAY	\$ 22,642	\$ 23,224	\$ 26,585	\$ 18,548
JUNE	18,301	28,030	22,563	30,355
JULY	20,913	23,173	24,006	43,297 *
AUG	15,408	21,816	20,266	31,156
SEP	17,512	20,205	31,190	40,215
OCT	27,062	22,217	20,454	22,129
NOV	19,812	29,824	31,257	43,060 #
DEC	29,772	22,293	18,476	21,898
JAN	27,646	26,606	32,341	24,115
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 \$ 30,530

% CHANGE 10.73% 2.31% 26.14%

* Includes \$602,000 contribution towards police dept renovation (transfer to LAFER Fund)
Includes \$193,556 contribution towards police dept renovation (transfer to LAFER Fund)
& \$222,996 transfer to debt service 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	345,478
SEPT	JUNE		338,139	330,203	349,847	398,196	354,582
OCT	JULY		300,405	318,631	306,409	316,266	313,701
NOV	AUG		332,925	349,800	337,896	315,293	361,826
DEC	SEPT		288,422	287,860	360,843	325,374	334,582
JAN	OCT		283,164	303,324	318,340	289,208	312,400
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	\$ 2,896,402
MTH AVG		\$	303,747	\$ 306,650	\$ 315,686	\$ 313,811	\$ 321,822
BUDGET		\$	3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 2,826,367
YEAR TO DATE THIS YEAR : \$ 2,896,402
DIFFERENCE : \$ 70,035

PERCENTAGE CHANGE :

2.48%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 80.46%
PROJECTION OF ANNUAL REVENUE : \$ 3,859,049
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 259,049
EST. PERCENT DIFF ACTUAL TO BUDGET 7.2%

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		-	38,019
SEPT	JUNE		-	37,321
OCT	JULY		-	34,773
NOV	AUG		-	40,727
DEC	SEPT		-	36,779
JAN	OCT		-	35,522
FEB	NOV		-	
MARCH	DEC		-	
APRIL	JAN		32,744	
TOTAL			\$ 32,744	\$ 328,927
MTH AVG			\$ 32,744	\$ 36,547
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 :	\$ 328,927
DIFFERENCE :	\$ 328,927

PERCENTAGE CHANGE :

#DIV/0!

CURRENT FISCAL YEAR :

BUDGETED REVENUE:	\$ 518,650
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	63.42%

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	44,142
OCT	80,177	80,992	87,136	74,694	67,208
NOV	53,084	54,604	57,454	50,133	50,580
DEC	42,371	41,059	44,933	45,419	44,530
JAN	78,464	69,567	84,307	73,433	64,897
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	\$ 560,746
MTH AVG	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270	\$ 62,305
BUDGET	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418	\$ 862,540

YEAR TO DATE LAST YEAR: \$ 592,132
YEAR TO DATE THIS YEAR: \$ 560,746
DIFFERENCE: \$ (31,386)

PERCENTAGE CHANGE:

-5.30%

BUDGETED REVENUE: \$ 862,540
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 65.01%
PROJECTION OF ANNUAL REVENUE : \$ 764,453
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (98,087)
EST. PERCENT DIFF ACTUAL TO BUDGET -11.4%

**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	78,406
OCT	91,517	78,849	84,774	83,653	76,352
NOV	76,797	72,129	77,541	74,678	69,376
DEC	86,830	75,956	73,164	73,400	73,501
JAN	96,816	91,629	82,913	87,946	81,944
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	\$ 1,129,481	\$ 1,047,254	\$ 971,916	\$ 975,463	\$ 676,870
MTH AVG	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289	\$ 75,208
BUDGET	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000

YEAR TO DATE LAST YEAR: \$ 707,451

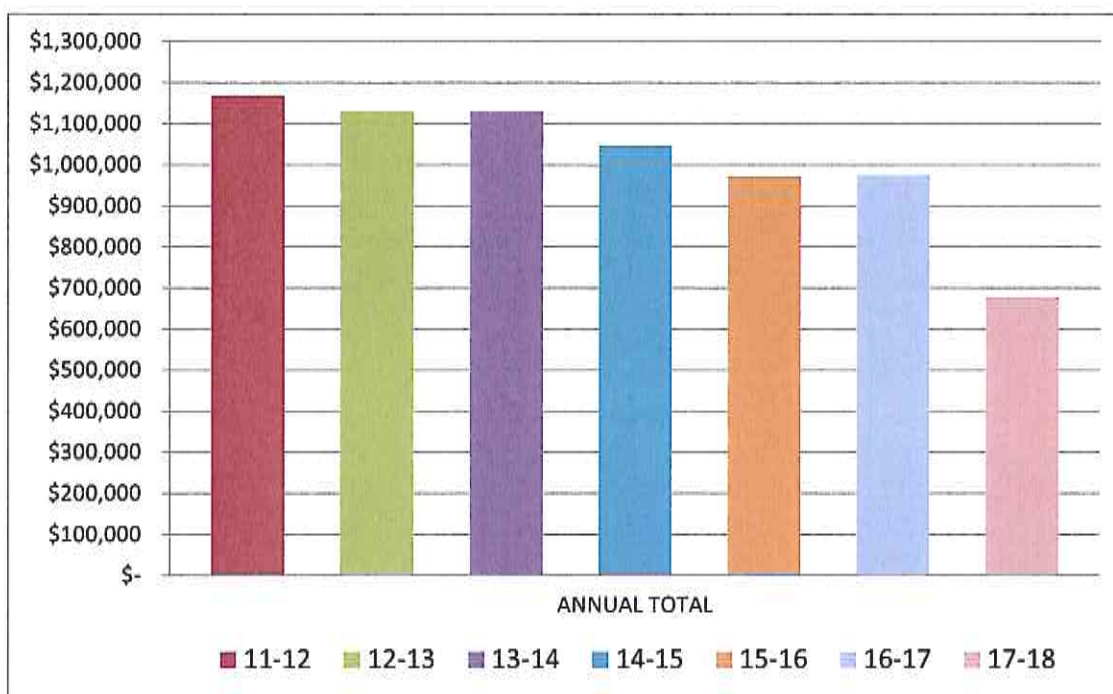
YEAR TO DATE THIS YEAR: \$ 676,870

DIFFERENCE: \$ (30,581)

PERCENTAGE CHANGE:

-4.32%

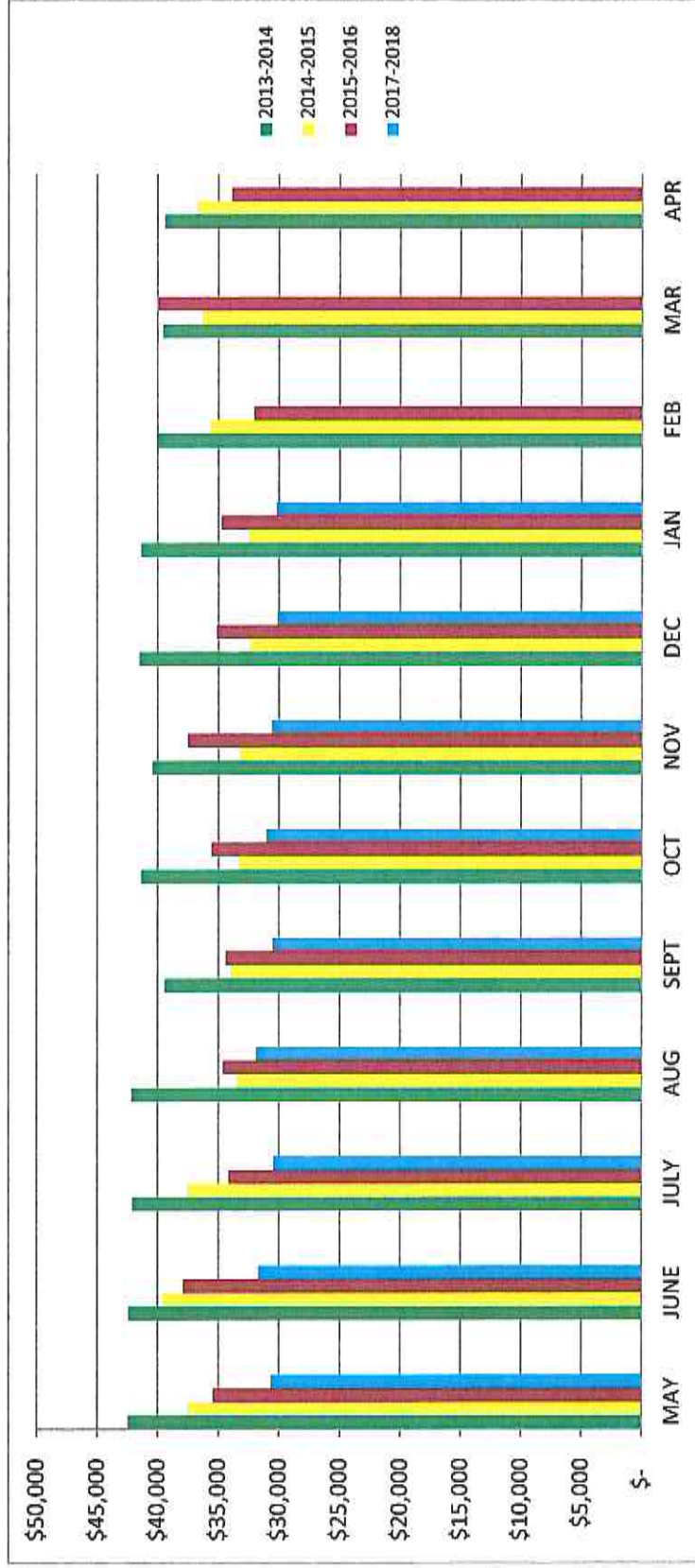
BUDGETED REVENUE:	\$ 1,000,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	67.69%
PROJECTION OF ANNUAL REVENUE :	\$ 933,296
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (66,704)
EST. PERCENT DIFF ACTUAL TO BUDGET	-6.7%



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	30,495
OCT	42,717	41,333	33,239	35,567	32,636	31,009
NOV	44,479	40,398	33,142	37,509	33,567	30,559
DEC	42,474	41,474	32,322	35,136	33,074	30,112
JAN	44,272	41,338	32,454	34,752	31,848	30,180
FEB	43,250	40,051	35,607	32,046	32,796	30,778
MAR	42,291	39,527	36,250	39,967	33,363	
APR	42,541	39,390	36,717	33,877	30,616	
TOTAL:	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 276,998
5 year average:	\$ 454,914			YTD PRIOR YEAR		\$ 297,508
				YTD CURRENT YEAR		\$ 276,998
				DIFFERENCE		\$ (20,510)
				PERCENTAGE CHANGE		-6.89%

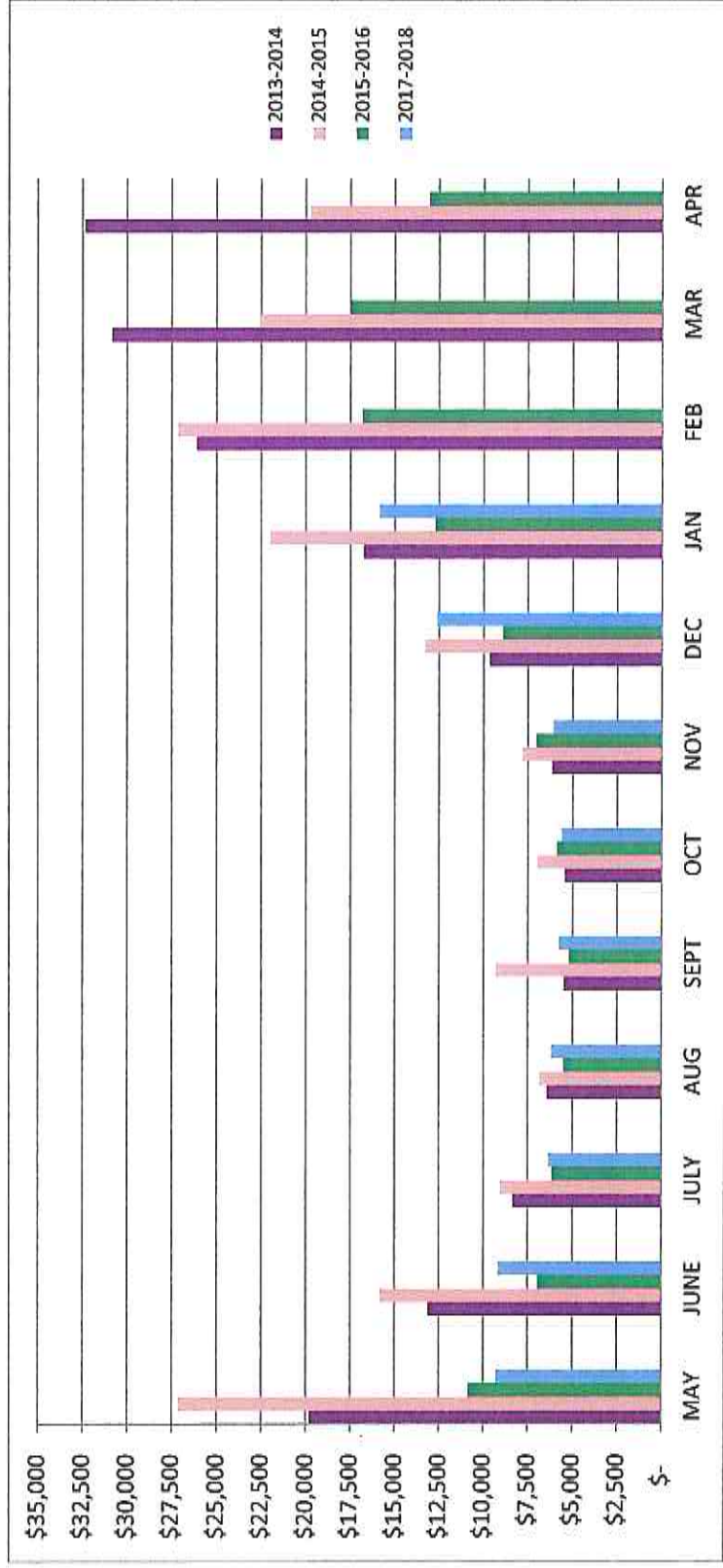
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



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	5,736
OCT	5,450	5,431	6,986	5,873	5,747	5,600
NOV	6,591	6,141	7,796	7,043	6,471	6,071
DEC	10,121	9,658	13,316	8,900	12,010	12,635
JAN	14,119	16,750	22,014	12,720	19,149	15,856
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	\$ 76,839
				YTD PRIOR YEAR		\$ 77,137
5 year average:		\$ 151,586		YTD CURRENT YEAR		\$ 76,839
				DIFFERENCE		\$ (298)
				PERCENTAGE CHANGE		-0.39%

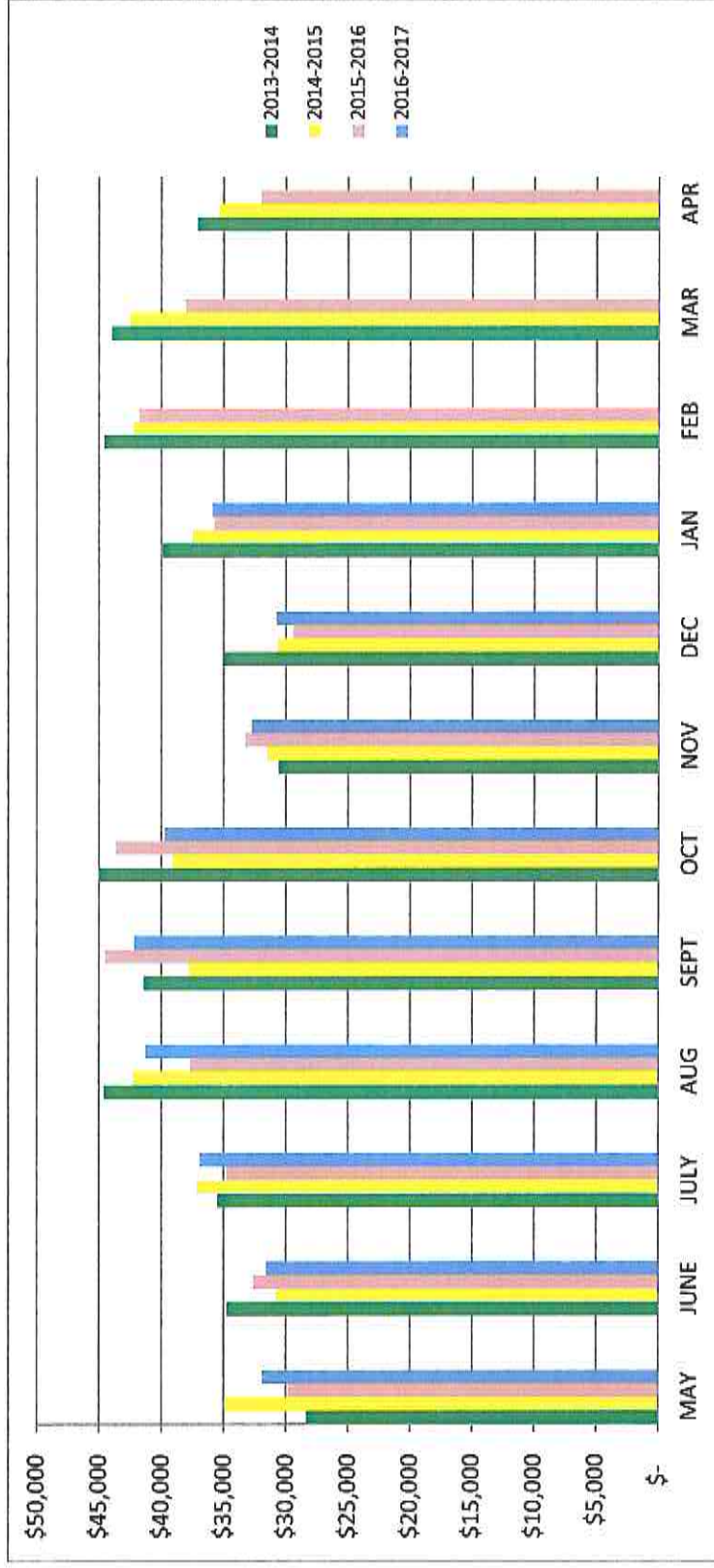
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



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	42,175
OCT	43,915	44,973	39,066	43,645	45,590	39,743
NOV	33,992	30,575	31,474	33,301	34,959	32,746
DEC	33,983	35,055	30,601	29,440	28,636	30,754
JAN	37,255	39,885	37,443	35,753	37,269	35,908
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	\$ 323,033
				YTD PRIOR YEAR		\$ 335,870
5 year average:		\$ 456,036		YTD CURRENT YEAR		\$ 323,033
				DIFFERENCE		\$ (12,837)
				PERCENTAGE CHANGE		-3.82%

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	41,124
SEPT	43,327	43,417	45,463	42,850	44,371
OCT	37,833	40,479	46,049	43,124	41,841
NOV	37,229	42,106	40,168	40,684	40,921
DEC	38,042	40,298	45,711	40,440	40,544
JAN	40,096	45,215	44,734	35,511	58,256
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	\$ 393,107
MTH AVG	\$ 39,112	\$ 41,674	\$ 43,192	\$ 41,710	\$ 43,679
BUDGET	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000

YEAR TO DATE LAST YEAR: \$ 381,014

YEAR TO DATE THIS YEAR: \$ 393,107

DIFFERENCE: \$ 12,093

PERCENTAGE OF INCREASE:

3.17%

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 75.00%

PERCENTAGE OF REVENUE TO DATE : 81.05%

PROJECTION OF ANNUAL REVENUE : \$ 516,407

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 31,407

EST. PERCENT DIFF ACTUAL TO BUDGET 6.48%

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	12,359
OCT	7,199	14,800	10,086	15,810	12,269
NOV	14,571	12,007	6,253	13,410	9,357
DEC	12,104	9,471	9,197	12,631	10,790
JAN	9,377	20,032	8,567	21,272	9,705
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	\$ 115,991
MTH AVG	\$ 12,399	\$ 14,222	\$ 11,083	\$ 13,670	\$ 12,888
BUDGET	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 120,732
YEAR TO DATE THIS YEAR : \$ 115,991
DIFFERENCE : \$ (4,741)

PERCENTAGE CHANGE

-3.93%

BUDGETED REVENUE: \$ 130,000
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 89.22%
PROJECTION OF ANNUAL REVENUE : \$ 157,595
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 27,595
EST. PERCENT DIFF ACTUAL TO BUDGET 21.23%

**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	52,170
OCT	70,435	59,245	3,985	66,295	50,230
NOV	47,985	67,250	18,825	50,555	51,165
DEC	64,735	48,647	26,400	50,850	50,575
JAN	70,925	45,532	41,225	59,660	44,045
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	\$ 464,120
MTH AVG	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983	\$ 51,569
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000
YEAR TO DATE LAST YEAR :					\$ 601,504
YEAR TO DATE THIS YEAR :					\$ 464,120
DIFFERENCE :					\$ (137,384)
PERCENTAGE CHANGE:					-22.84%
BUDGETED REVENUE:					\$ 560,000
PERCENTAGE OF YEAR COMPLETED :					75.00%
PERCENTAGE OF REVENUE TO DATE :					82.88%
PROJECTION OF ANNUAL REVENUE :					\$ 555,392
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ (4,608)
EST. PERCENT DIFF ACTUAL TO BUDGET					-0.8%

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 from 5/22/2015-9/26/2017.

**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	63,136	3
SEPT	18,866	44,004	146,016	62,108	39,902	2 4
OCT	12,371	36,458	24,175	127,894	60,823	5
NOV	26,382	4,709	39,743	72,070	43,295	
DEC	8,540	52,875	15,972	9,338	11,428	
JAN	19,495	17,590	9,450	39,549	62,106	7
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	\$ 404,954	
MTH AVG	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677	\$ 44,995	
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

7 - Jan 2018 includes permit to Rose Development (Compass Arena)

YEAR TO DATE LAST YEAR:	\$ 431,104
YEAR TO DATE THIS YEAR:	\$ 404,954
DIFFERENCE:	\$ (26,150)

PERCENTAGE OF CHANGE:

-6.07%

BUDGETED REVENUE:	\$ 240,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	168.73%
PROJECTION OF ANNUAL REVENUE :	\$ 458,515
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 218,515
EST. PERCENT DIFF ACTUAL TO BUDGET	91.05%

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

MONTH	Note 1,2	Note 3	Note 4			% change from same month last fiscal year
	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	335,018	3.8%
SEPT	293,074	315,476	359,696	544,406	351,489	-35.4%
OCT	196,339	212,111	236,358	255,530	257,241	0.7%
NOV	271,661	258,131	310,296	312,524	320,151	2.4%
DEC	248,323	281,238	325,328	318,013	329,836	3.7%
JAN	171,390	182,776	197,312	217,387	207,114	-4.7%
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	\$ 2,602,477	
MTH AVG	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158	\$ 289,164	
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:	\$ 2,809,102
YEAR TO DATE THIS YEAR:	\$ 2,602,477
DIFFERENCE:	\$ (206,625)

PERCENTAGE OF INCREASE:	-7.36%
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BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	73.41%
PROJECTION OF ANNUAL REVENUE :	\$ 3,281,375
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (263,625)
EST. PERCENT DIFF ACTUAL TO BUDGET	-7.44%

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	21,506
OCT	4,929	5,677	22,458	26,887	27,690
NOV	4,552	4,316	20,112	21,561	21,655
DEC	3,666	3,491	16,043	20,626	17,117
JAN	1,872	3,563	17,287	16,184	14,899
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	\$ 198,447
MTH AVG	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198	\$ 22,050
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:	\$	195,804
YEAR TO DATE THIS YEAR:	\$	198,447
DIFFERENCE:	\$	2,643

PERCENTAGE CHANGE:	1.35%
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BUDGETED REVENUE:	\$	232,365
PERCENTAGE OF YEAR COMPLETED :		75.00%
PERCENTAGE OF REVENUE TO DATE :		85.40%
PROJECTION OF ANNUAL REVENUE :	\$	245,642
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	13,277
EST. PERCENT DIFF ACTUAL TO BUDGET		5.7%

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	19,740
SEPT	20,530	12,653	20,756 2	18,555	18,646
OCT	14,523	17,202	13,977 2	16,379	16,481
NOV	57,598	18,515	18,160 2	18,960	18,870
DEC	16,093	18,766	21,032	19,318	19,231
JAN	21,370	21,506	19,274	20,259	18,870
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	\$ 164,549
MTH AVG	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,283
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 :	\$ 163,919
YEAR TO DATE THIS YEAR :	\$ 164,549
DIFFERENCE :	\$ 630

PERCENTAGE OF CHANGE:

0.38%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	74.83%
PROJECTION OF ANNUAL REVENUE :	\$ 218,031
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (1,874)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.9%

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