



EST. 1960

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

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## A G E N D A

### Mayor

Frank A. Trilla

### Village Clerk

Leroy R. Hansen

### Village Trustees

Sue Berglund

Umberlo 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, APRIL 9, 2018, 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) March 12, 2018 Regular Meeting of the Finance & Administration Committee
4. REPORT – Monthly Disbursement Reports – March 2018
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, MARCH 12, 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 5:30 p.m.

**2. ROLL CALL**

Those present at roll call were Chairwoman Sue Berglund, Trustee Michael Mistele, Director of Finance Carrie Dittman and Assistant to the Village Administrator Garrett Hummel.

**3. APPROVAL OF MINUTES**

A brief discussion of the minutes of the Regular Finance/Administration Committee held on Monday, February 12, 2018 and the Special Joint Meeting of the Municipal Services Committee, the Finance & Administration Committee and the Public Safety Committee held on Monday, February 19, 2018 occurred. Motion to approve by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

**4. APPROVAL – FY 2017/18 Audit Engagement Letter - BKD**

Director Dittman presented a one-year engagement letter from the accounting firm of BKD to perform the annual Village audit for FY 2017/18. The Village has used BKD (formerly Wolf & Company) since 2010. The cost for the audit would be \$30,940, which is an increase of \$440 or 1.4% over their prior year fee. If the Village needed a single audit of federal funds BKD would charge an additional \$3,000, however this is not anticipated as the Village has not spent any federal grant money.

Motion to approve the engagement letter to be brought forth to the full Village board by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

**5. REPORT – Monthly Disbursement Reports – February 2018**

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

- Total cash outlay for all Village funds – \$1,137,731. Fiscal Year to Date is \$13,878,583. Includes handwritten checks for \$19,446.
- Payroll monthly total for active employees including all funds - \$297,647 (2 payrolls). The average payroll for the year was \$155,987, which is a 6.49% increase from the prior fiscal year. Director Dittman explained that the payrolls contain not only the union and non-union increases of 2.5%, but also step increases for the sworn officers and also retirement payouts of accumulated time.
- Average daily outlay of cash for all Village funds for the current month: \$40,633. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,387,858. Daily average fiscal YTD: \$45,677; this is high due to the numerous capital projects that occurred this year.
- Average daily expenditures for the General Fund only: \$30,435. Fiscal YTD average is \$30,521 which is a 26.1% 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.

**6. 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**

The Committee reviewed and accepted the revenue trend reports and key items are highlighted below. All revenues are monthly collections for February 2018 (unaudited):

- Sales tax receipts - \$319,012 up 2.69% from the prior year. Trending 7.4% over budget.
- Business District sales tax receipts - \$42,116. Year to date is \$371,043. This 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.
- Income Tax receipts - \$93,937 down 3.3% compared to the prior year, 9.5% 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 \$86,000 annually.
- Utility tax receipts - \$96,949 down 3.79% from the prior year, 6.2% under budget, consisting of:
  - Telecomm tax - down 7.33%
  - Northern IL gas - up 1.61%
  - ComEd - down 3.00%
- Places of Eating Tax receipts - \$39,067 up 3.85% compared to the prior year, trending 7.17% over budget.
- Fines - \$11,525 down 5.05% compared with the prior year, 19.81% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines - \$64,700 down 17.38% from the prior year receipts, trending 6.2% over budget. The Rt. 83/63<sup>rd</sup> St. intersection went live on 9/26/17.
- Building Permit receipts - \$27,862 down 5.11% from the prior year, 93.0% above budget.
- Water sales receipts - \$250,258 down 5.92% from the prior year, 6.00% 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 - \$12,963 up 0.77% compared with the prior year. The revenue is trending at 5.1% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$19,320 up 0.38% compared with the prior year, 0.9% below budget.

## 7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

## 8. COMMUNICATIONS

Director Dittman noted that we received notice from the Village of Burr Ridge of their intent to withdraw from our IPBC health insurance sub-pool, SCDCBP. If this goes through, the Village will receive a higher rate increase to our health insurance premiums than anticipated as Burr Ridge's low claims experience has helped to keep the overall sub

pool's rate increases down.

**9. ADJOURNMENT**

Motion to adjourn at 6:10 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman, 4/2/2018)

**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	317,522.14	159,629.92		
FEB	390,488.96	250,644.37	19,445.51 7	\$ 1,137,730.90
MAR	203,841.98	155,327.36		
MAR	240,453.64	130,279.79		
MAR		308,163.27	1,266.44	\$ 1,039,332.48
APR				\$ -
APR				
	<u>\$ 6,727,117.22</u>	<u>\$ 4,889,994.57</u>	<u>\$ 3,300,803.86</u>	<u>\$ 14,917,915.65</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

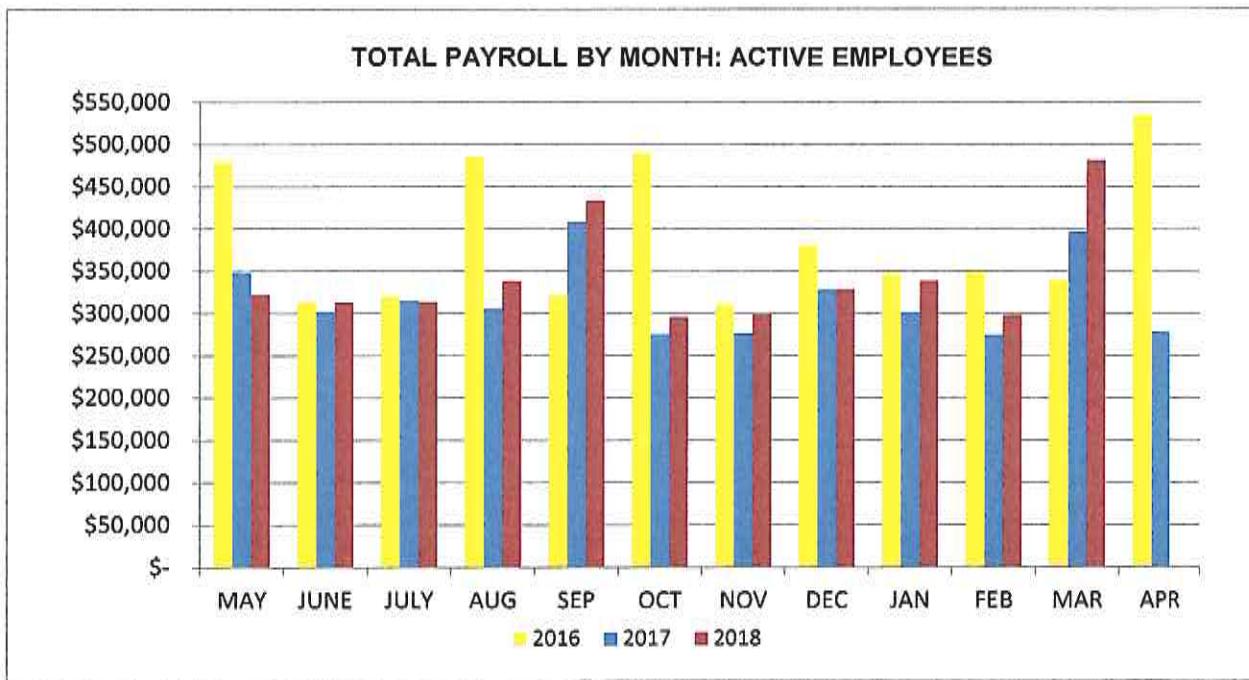
**VILLAGE OF WILLOWSBROOK  
PAYROLL - BY MONTH/YEAR  
FY 2016 - FY 2018**

**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)**

MONTH	FISCAL	# of	FISCAL	# of	FISCAL	# of
	2016		2017		2018	
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	297,647	2
MAR	339,053	2	396,135	3	481,143	3
APR	533,906	3	277,793	2		
<b>TOTAL</b>	<b>\$ 4,664,069</b>	<b>27</b>	<b>\$ 3,808,417</b>	<b>26</b>	<b>\$ 3,756,863</b>	<b>24</b>
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 156,536	
CHANGE FROM PRIOR YEAR			-15.21%			6.87%

\* Includes safety incentive

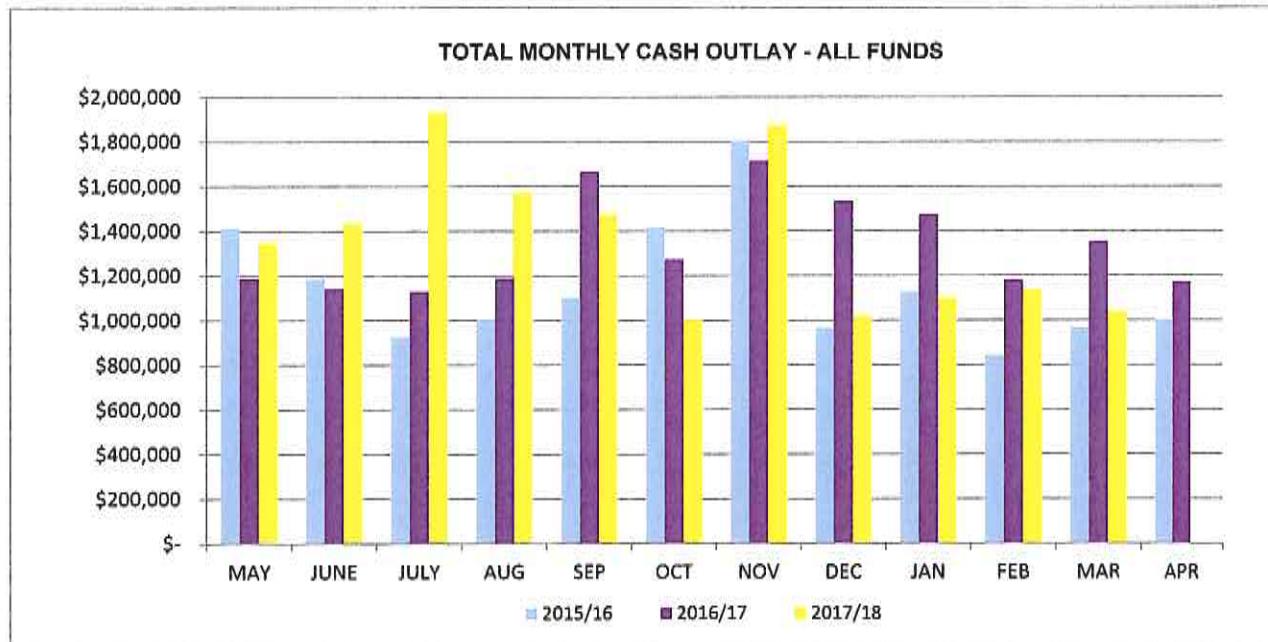
**TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES**



**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	# 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	@ 1,137,731	## \$ 40,633	42,152
MAR	968,714	1,351,417	@ 1,039,332	\$ 33,527	43,594
APR	1,003,924	1,171,733	@		39,058
<b>TOTAL</b>	<b>\$ 13,775,157</b>	<b>\$ 16,006,979</b>	<b>\$ 14,917,915</b>		
<b>AVERAGE</b>	<b>\$ 1,147,930</b>	<b>\$ 1,333,915</b>	<b>\$ 1,356,174</b>	<b>\$ 44,572</b>	<b>\$ 43,879</b>

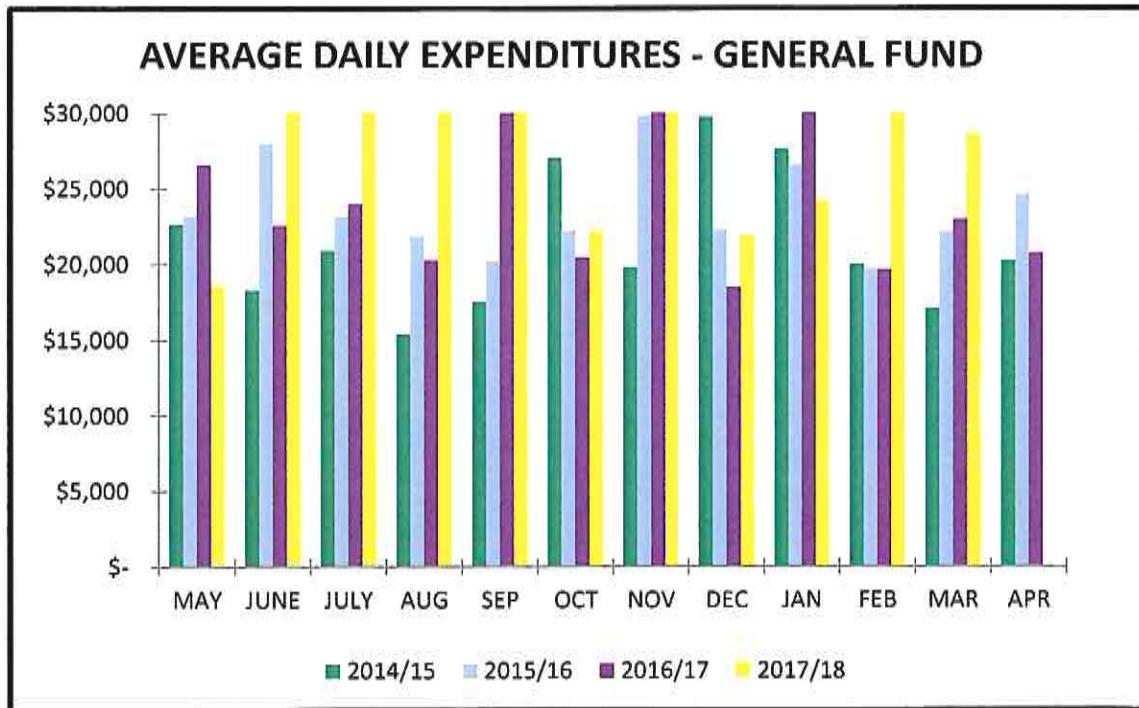
- \* Includes payment to FBG Corp. for Village Hall remodel
- \*\* Includes retirement payout
- \*\*\* Includes final sales tax sharing payment on Town Center
- # Includes payment to Am-Coat Painting for standpipe repainting
- @ Includes payment to LJ Morse for police department renovation
- & Includes 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 WILLOWSBROOK**  
**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	\$ 18,548
JUNE	18,301	28,030	22,563	30,355
JULY	20,913	23,173	24,006	43,297 <span style="color: red;">#</span>
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 <span style="color: red;">##</span>
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	30,435 <span style="color: red;">###</span>
MAR	17,084	22,134	22,966	28,627
APR	20,221	24,628	20,696	
AVERAGE	\$ 21,365	\$ 23,657	\$ 24,204	\$ 30,349
% CHANGE		10.73%	2.31%	25.39%

# 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  
### Includes snow removal and full year of tree storm damage remediation payments



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

MONTH	Sale	DIST	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		319,012
MARCH	DEC		387,074		365,874		393,072		371,080		416,900
APRIL	JAN		234,816		253,532		266,970		263,392		
TOTAL			\$ 3,644,970		\$ 3,679,794		\$ 3,788,231		\$ 3,765,737		\$ 3,632,314
MTH AVG			\$ 303,747		\$ 306,650		\$ 315,686		\$ 313,811		\$ 330,210
<b>BUDGET</b>			\$ 3,447,000		\$ 3,450,000		\$ 3,600,000		\$ 3,600,000		\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 3,502,345

YEAR TO DATE THIS YEAR : \$ 3,632,314

DIFFERENCE : \$ 129,969

PERCENTAGE CHANGE : 3.71%

CURRENT FISCAL YEAR:

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 100.90%

PROJECTION OF ANNUAL REVENUE : \$ 3,905,480

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 305,480

EST. PERCENT DIFF ACTUAL TO BUDGET 8.5%

**VILLAGE OF WILLOWSBROOK  
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		-	37,321
OCT	JULY		-	34,773
NOV	AUG		-	40,727
DEC	SEPT		-	36,779
JAN	OCT		-	35,522
FEB	NOV		-	42,116
MARCH	DEC		-	57,664
APRIL	JAN		32,744	
<b>TOTAL</b>			<b>\$ 32,744</b>	<b>\$ 428,707</b>
<b>MTH AVG</b>			<b>\$ 32,744</b>	<b>\$ 38,973</b>
<b>BUDGET</b>			<b>\$ -</b>	<b>\$ 518,650</b>

*\*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 :	\$ 428,707
DIFFERENCE :	\$ 428,707

PERCENTAGE CHANGE : #DIV/0!

CURRENT FISCAL YEAR:

BUDGETED REVENUE:	\$ 518,650
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	82.66%

**VILLAGE OF WILLOWSBROOK**  
**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	93,937
MARCH	47,560	45,280	53,411	44,453	47,225
APRIL	83,170	92,531	82,644	85,726	
<b>TOTAL</b>	<b>\$ 832,190</b>	<b>\$ 836,361</b>	<b>\$ 910,130</b>	<b>\$ 807,241</b>	<b>\$ 701,908</b>
<b>MTH AVG</b>	<b>\$ 69,349</b>	<b>\$ 69,697</b>	<b>\$ 75,844</b>	<b>\$ 67,270</b>	<b>\$ 63,810</b>
<b>BUDGET</b>	<b>\$ 725,760</b>	<b>\$ 787,000</b>	<b>\$ 634,095</b>	<b>\$ 740,418</b>	<b>\$ 862,540</b>

YEAR TO DATE LAST YEAR: \$ 721,515

YEAR TO DATE THIS YEAR: \$ 701,908

DIFFERENCE: \$ (19,607)

PERCENTAGE CHANGE: **-2.72%**

BUDGETED REVENUE: \$ 862,540

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 81.38%

PROJECTION OF ANNUAL REVENUE : \$ 785,304

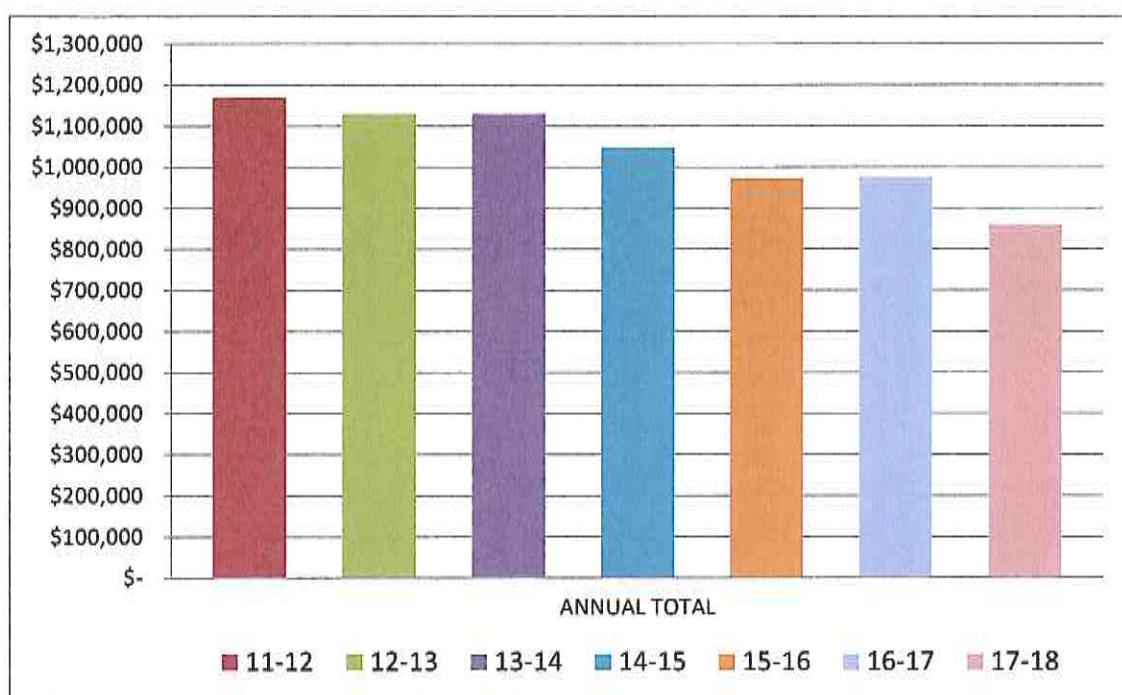
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (77,236)

EST. PERCENT DIFF ACTUAL TO BUDGET **-9.0%**

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

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

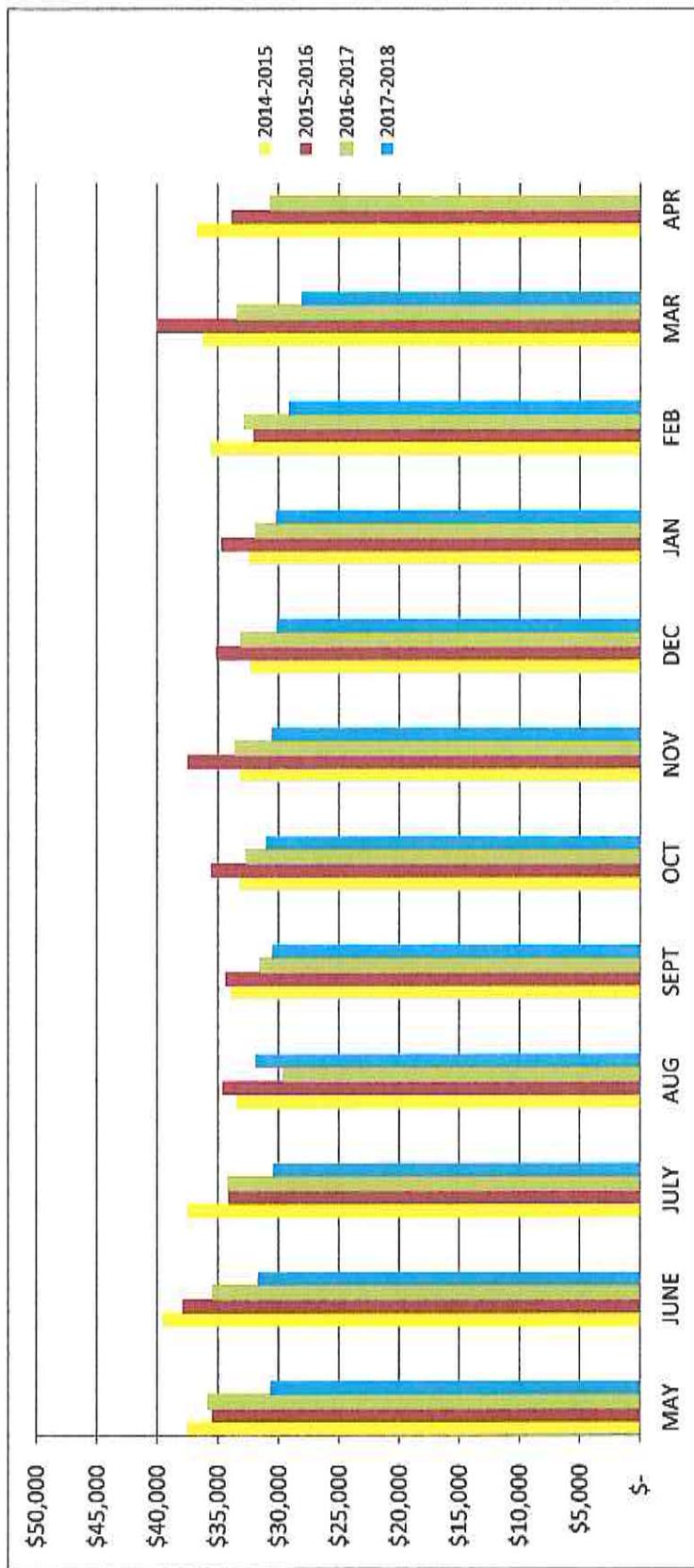
MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 90,574	\$ 99,485	\$ 76,117	\$ 76,429	\$ 71,829
JUNE	89,915	85,846	77,206	73,715	72,444
JULY	85,555	83,409	74,787	78,330	73,703
AUG	92,752	82,223	77,480	79,068	79,315
SEPT	85,886	80,670	83,767	80,232	78,406
OCT	91,517	78,849	84,774	83,653	76,352
NOV	76,797	72,129	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	96,949
MARCH	114,052	100,962	94,877	90,339	84,801
APRIL	108,307	91,452	78,653	80,801	
TOTAL	\$ 1,129,481	\$ 1,047,254	\$ 971,916	\$ 975,463	\$ 858,620
MTH AVG	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289	\$ 78,056
BUDGET	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000
YEAR TO DATE LAST YEAR:	\$ 894,662				
YEAR TO DATE THIS YEAR:	\$ 858,620				
DIFFERENCE:	\$ (36,042)				
PERCENTAGE CHANGE:	-4.03%				
BUDGETED REVENUE:					\$ 1,000,000
PERCENTAGE OF YEAR COMPLETED :					91.67%
PERCENTAGE OF REVENUE TO DATE :					85.86%
PROJECTION OF ANNUAL REVENUE :					\$ 936,166
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ (63,834)
EST. PERCENT DIFF ACTUAL TO BUDGET					-6.4%



VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS

		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
MAY	\$ 42,198	\$ 42,452	\$ 37,525	\$ 36,456	\$ 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	29,102
MAR	42,291	39,527	36,250	39,967	33,363	28,050
APR	42,541	39,390	36,717	33,877	30,616	
<b>TOTAL:</b>	<b>\$ 541,242</b>	<b>\$ 492,036</b>	<b>\$ 421,635</b>	<b>\$ 425,374</b>	<b>\$ 394,283</b>	<b>\$ 334,150</b>
<b>5 year average:</b>		<b>\$ 454,914</b>				
				<b>YTD PRIOR YEAR</b>	<b>\$ 363,667</b>	
				<b>YTD CURRENT YEAR</b>	<b>\$ 334,150</b>	
				<b>DIFFERENCE</b>	<b>\$ (29,517)</b>	
				<b>PERCENTAGE CHANGE</b>		<b>-8.12%</b>

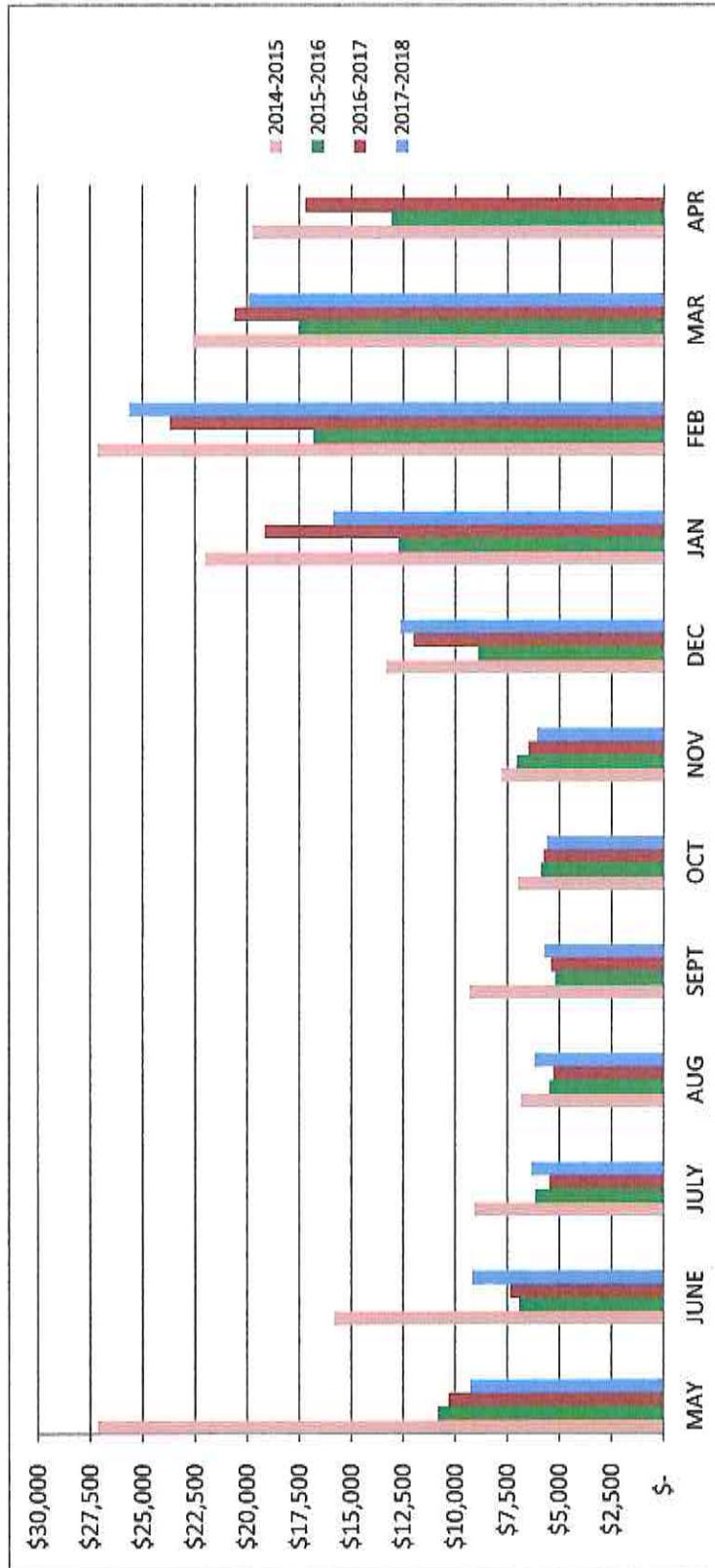
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS



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	25,618
MAR	22,616	30,852	22,595	17,469	20,597	19,908
APR	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>	
<b>TOTAL:</b>	<b>\$ 134,645</b>	<b>\$ 180,463</b>	<b>\$ 187,745</b>	<b>\$ 116,451</b>	<b>\$ 138,626</b>	<b>\$ 122,365</b>
				YTD PRIOR YEAR		\$ 121,429
				YTD CURRENT YEAR		<u>\$ 122,365</u>
				DIFFERENCE		\$ 936
				PERCENTAGE CHANGE		0.77%

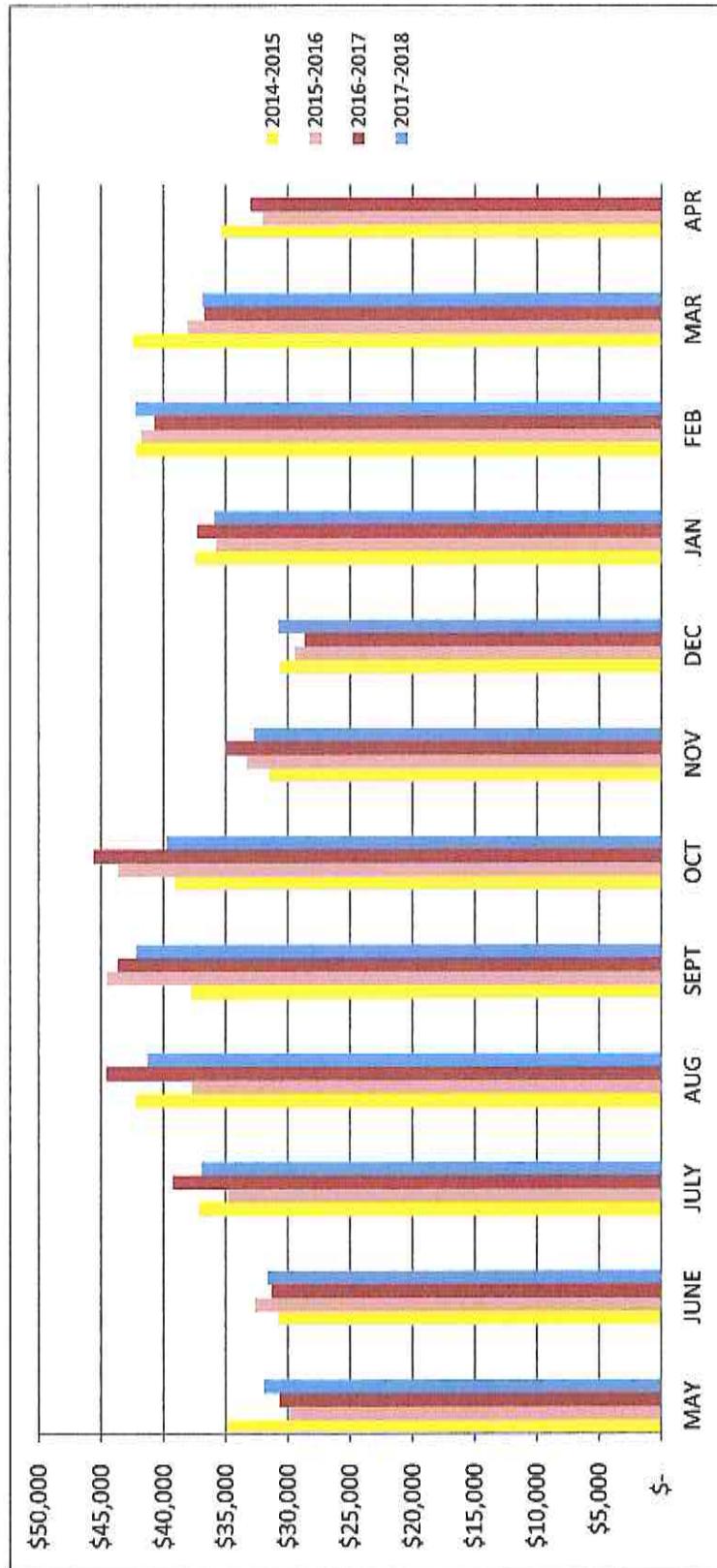
VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS



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>2017-2018</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	42,229
MAR	42,121	43,930	42,448	38,065	36,699	36,843
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	\$ 402,105
5 year average:		\$ 456,036				\$ 413,270
						<u>\$ 402,105</u>
					DIFFERENCE	\$ (11,165)
					PERCENTAGE CHANGE	-2.70%

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	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	39,067
MARCH	34,611	36,910	38,923	43,213	36,762
APRIL	41,780	43,180	42,586	41,137	
<b>TOTAL</b>	<b>\$ 500,084</b>	<b>\$ 518,303</b>	<b>\$ 518,303</b>	<b>\$ 500,521</b>	<b>\$ 468,936</b>
<b>MTH AVG</b>	<b>\$ 39,112</b>	<b>\$ 41,674</b>	<b>\$ 43,192</b>	<b>\$ 41,710</b>	<b>\$ 42,631</b>
<b>BUDGET</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 460,000</b>	<b>\$ 475,000</b>	<b>\$ 485,000</b>

YEAR TO DATE LAST YEAR: \$ 459,384

YEAR TO DATE THIS YEAR: \$ 468,936

DIFFERENCE: \$ 9,552

PERCENTAGE OF INCREASE: **2.08%**

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 96.69%

PROJECTION OF ANNUAL REVENUE : \$ 510,928

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 25,928

EST. PERCENT DIFF ACTUAL TO BUDGET **5.35%**

**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	11,525
MARCH		18,160	14,188	12,474	17,407	11,820
APRIL		8,192	6,647	10,141	12,327	
TOTAL	\$	148,790	\$ 170,666	\$ 132,993	\$ 164,037	\$ 139,336
MTH AVG	\$	12,399	\$ 14,222	\$ 11,083	\$ 13,670	\$ 12,667
BUDGET	\$	145,000	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 151,710

YEAR TO DATE THIS YEAR : \$ 139,336

DIFFERENCE : \$ (12,374)

PERCENTAGE CHANGE

-8.16%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 107.18%

PROJECTION OF ANNUAL REVENUE : \$ 150,658

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 20,658

EST. PERCENT DIFF ACTUAL TO BUDGET 15.89%

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

MONTH DIST	Note 1					Note 2		
	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	64,700			
MARCH	43,885	38,735	51,851	36,200	71,567			
APRIL	54,150	39,635	58,285	43,500				
<b>TOTAL</b>	<b>\$ 787,715</b>	<b>\$ 623,726</b>	<b>\$ 383,179</b>	<b>\$ 719,794</b>	<b>\$ 600,387</b>			
<b>MTH AVG</b>	<b>\$ 65,643</b>	<b>\$ 51,977</b>	<b>\$ 31,932</b>	<b>\$ 59,983</b>	<b>\$ 54,581</b>			
<b>BUDGET</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 525,000</b>	<b>\$ 560,000</b>			
YEAR TO DATE LAST YEAR :						\$ 676,294		
YEAR TO DATE THIS YEAR :						\$ 600,387		
DIFFERENCE :						\$ (75,907)		
PERCENTAGE CHANGE:						<b>-11.22%</b>		
BUDGETED REVENUE:						\$ 560,000		
PERCENTAGE OF YEAR COMPLETED :						91.67%		
PERCENTAGE OF REVENUE TO DATE :						107.21%		
PROJECTION OF ANNUAL REVENUE :						\$ 639,005		
EST. DOLLAR DIFF ACTUAL TO BUDGET						\$ 79,005		
EST. PERCENT DIFF ACTUAL TO BUDGET						<b>14.1%</b>		

**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.

**Note 2** - 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 <span style="color: red;">6</span>
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 <span style="color: red;">3</span>	63,136
SEPT	18,866	44,004	146,016 <span style="color: red;">2</span>	62,108 <span style="color: red;">4</span>	39,902
OCT	12,371	36,458	24,175	127,894 <span style="color: red;">5</span>	60,823
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 <span style="color: red;">7</span>
FEB	20,254	23,298	9,393	25,008	27,862
MARCH	19,319	110,947 <span style="color: red;">1</span>	32,001	15,940	28,651
APRIL	26,032	20,098	24,754	16,072	
<b>TOTAL</b>	<b>\$ 258,000</b>	<b>\$ 354,769</b>	<b>\$ 368,613</b>	<b>\$ 488,124</b>	<b>\$ 461,467</b>
<b>MTH AVG</b>	<b>\$ 21,500</b>	<b>\$ 29,564</b>	<b>\$ 30,718</b>	<b>\$ 40,677</b>	<b>\$ 41,952</b>
<b>BUDGET</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>\$ 200,000</b>	<b>\$ 225,000</b>	<b>\$ 240,000</b>

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:	\$ 472,052
YEAR TO DATE THIS YEAR:	<u>\$ 461,467</u>

DIFFERENCE:	\$ (10,585)
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PERCENTAGE OF CHANGE:	-2.24%
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BUDGETED REVENUE:	\$ 240,000
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PERCENTAGE OF YEAR COMPLETED :	91.67%
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PERCENTAGE OF REVENUE TO DATE :	192.28%
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PROJECTION OF ANNUAL REVENUE :	\$ 477,179
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EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 237,179
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EST. PERCENT DIFF ACTUAL TO BUDGET	98.82%
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**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	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	250,258	12.1%
MARCH	280,092	307,225	326,533	294,917	301,012	2.1%
APRIL	286,900	239,984	189,498	214,681		-100.0%
TOTAL	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 3,153,747	
MTH AVG	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158	\$ 286,704	
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:	\$ 3,327,220
YEAR TO DATE THIS YEAR:	\$ 3,153,747
DIFFERENCE:	\$ (173,473)

PERCENTAGE OF INCREASE: -5.21%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	88.96%
PROJECTION OF ANNUAL REVENUE :	\$ 3,357,235
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (187,765)
EST. PERCENT DIFF ACTUAL TO BUDGET	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">-5.30%</span>

**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	12,963
MARCH	2,185	3,014	13,763	13,759	13,893
APRIL	3,459	3,179	15,745	18,825	
<b>TOTAL</b>	<b>\$ 56,982</b>	<b>\$ 48,699</b>	<b>\$ 212,318</b>	<b>\$ 242,370</b>	<b>\$ 225,303</b>
<b>MTH AVG</b>	<b>\$ 4,749</b>	<b>\$ 4,058</b>	<b>\$ 17,693</b>	<b>\$ 20,198</b>	<b>\$ 20,482</b>
<b>BUDGET</b>	<b>\$ 64,386</b>	<b>\$ 60,027</b>	<b>\$ 210,000</b>	<b>\$ 243,000</b>	<b>\$ 232,365</b>

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: \$ 223,545

YEAR TO DATE THIS YEAR: \$ 225,303

DIFFERENCE: \$ 1,758

PERCENTAGE CHANGE: 0.79%

BUDGETED REVENUE: \$ 232,365

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 96.96%

PROJECTION OF ANNUAL REVENUE : \$ 244,276

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 11,911

EST. PERCENT DIFF ACTUAL TO BUDGET 5.1%

**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	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	19,320
MARCH	17,343	15,342	18,762	18,362	16,738
APRIL	13,637	7,870 1	16,136	15,656	
TOTAL	\$ 248,717	\$ 283,054	\$ 218,871	\$ 217,196	\$ 200,607
MTH AVG	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,237
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 :	\$ 201,540
YEAR TO DATE THIS YEAR :	\$ 200,607
DIFFERENCE :	\$ (933)

PERCENTAGE OF CHANGE: -0.46%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	91.22%
PROJECTION OF ANNUAL REVENUE :	\$ 216,191
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (3,714)
EST. PERCENT DIFF ACTUAL TO BUDGET	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">-1.7%</span>

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