

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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

AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, APRIL 9, 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 Mistele

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) 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. 83/63rd 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**

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>GROSS PAYROLL (ACTIVE & POLICE PENSION)</u>	<u>Note 1 HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY	\$ 244,929.12	\$ 157,703.50		
MAY	312,498.23	253,106.16	\$ 376,235.59 2	\$ 1,344,472.60
JUNE	423,024.97	137,557.68		
JUNE	378,543.50	264,362.06	230,766.20 3	\$ 1,434,254.41
JULY	299,887.23	140,659.59		
JULY	424,956.70	271,266.30	794,559.33 2,3	\$ 1,931,329.15
AUG	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

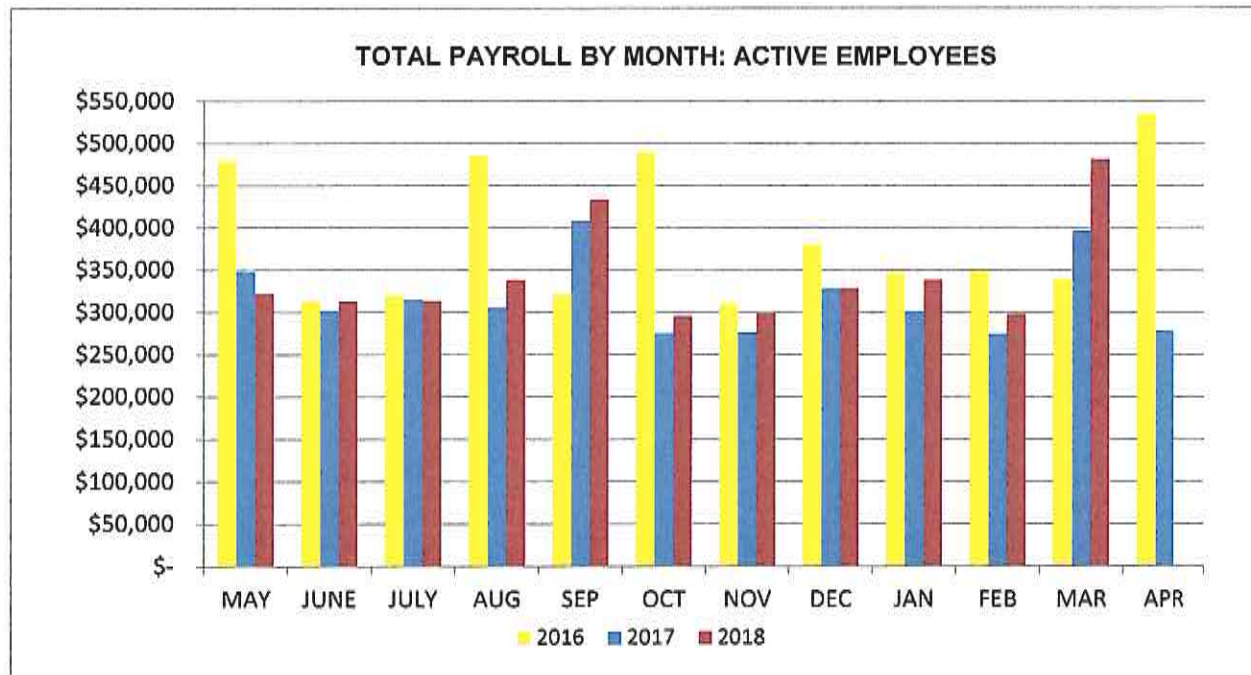
Note 7 Includes payment to Fer-Pal Construction (75th St watermain lining) approved by Village Board

**VILLAGE OF 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	297,647	2
MAR	339,053	2	396,135	3	481,143	3
APR	533,906	3	277,793	2		
TOTAL	\$ 4,664,069	27	\$ 3,808,417	26	\$ 3,756,863	24
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 156,536	
CHANGE FROM PRIOR YEAR			-15.21%		6.87%	

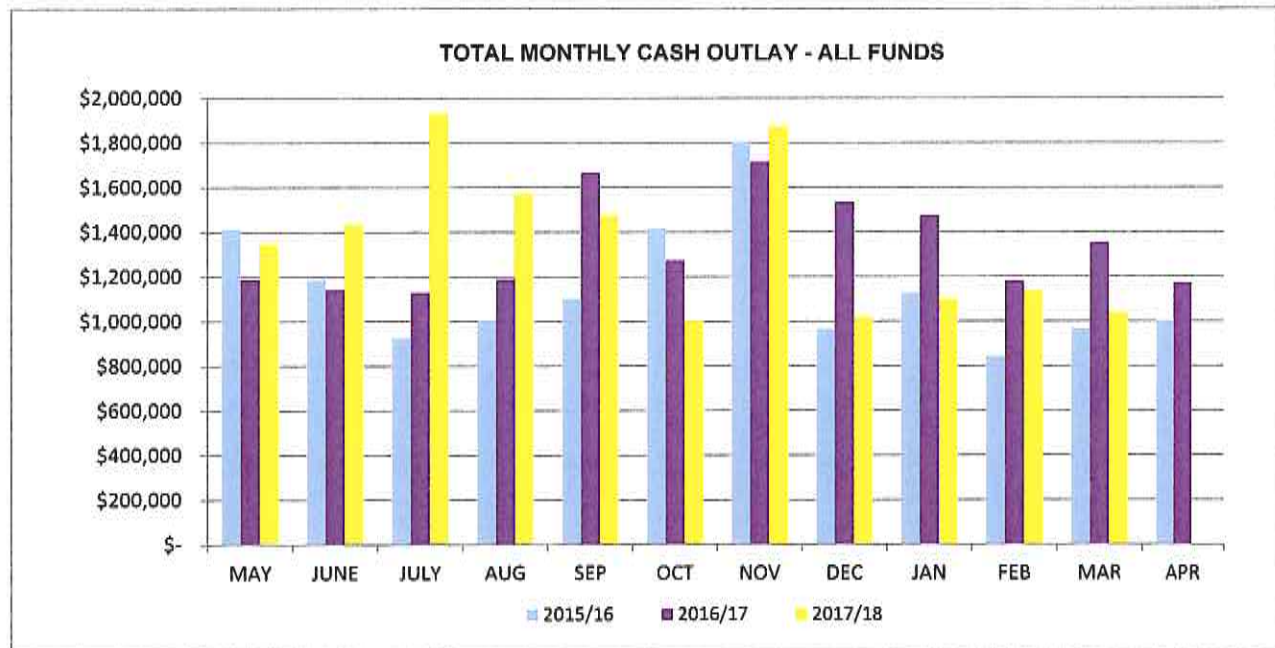
* Includes safety incentive



**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 @	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
TOTAL	\$ 13,775,157	\$ 16,006,979	\$ 14,917,915		
AVERAGE	\$ 1,147,930	\$ 1,333,915	\$ 1,356,174	\$ 44,572	\$ 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



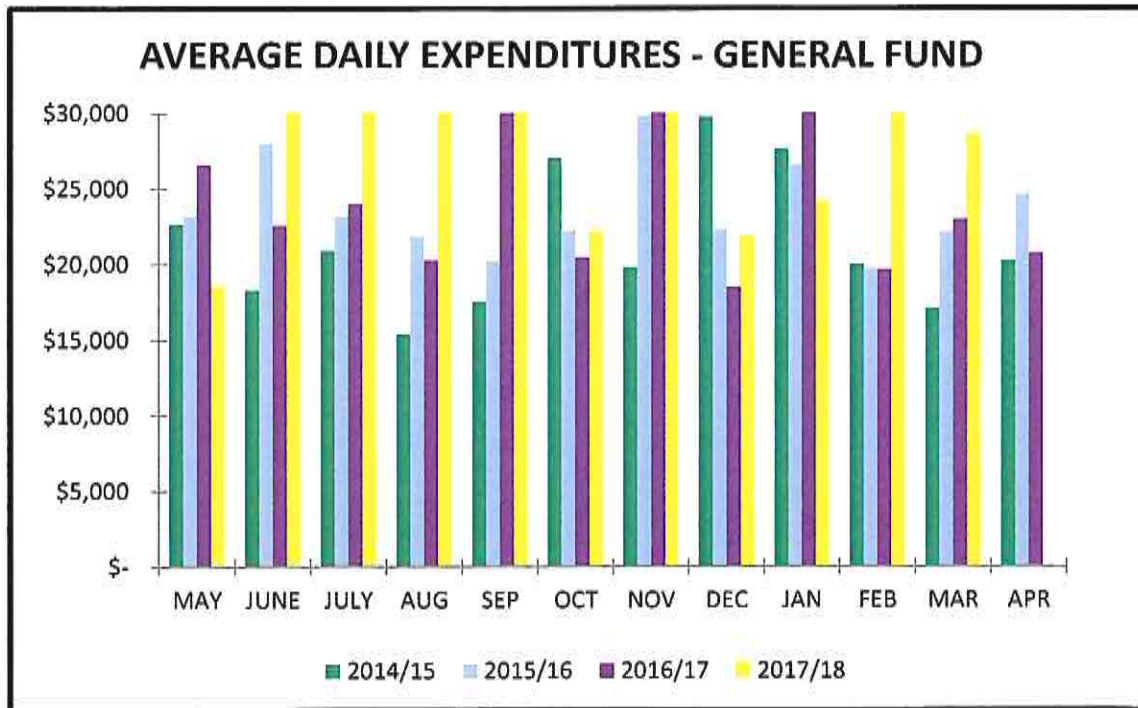
**VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND**

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	30,435 ###
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 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	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
BUDGET		\$	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 WILLOWBROOK FINANCIAL REPORT BUSINESS DISTRICT SALES TAX*

MONTH SALE DIST 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	-	42,116
MARCH DEC	-	57,664
APRIL JAN	32,744	
TOTAL	\$ 32,744	\$ 428,707
MTH AVG	\$ 32,744	\$ 38,973
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 :	\$ 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 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	93,937
MARCH	47,560	45,280	53,411	44,453	47,225
APRIL	83,170	92,531	82,644	85,726	
TOTAL	\$ 832,190	\$ 836,361	\$ 910,130	\$ 807,241	\$ 701,908
MTH AVG	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270	\$ 63,810
BUDGET	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418	\$ 862,540

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 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	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

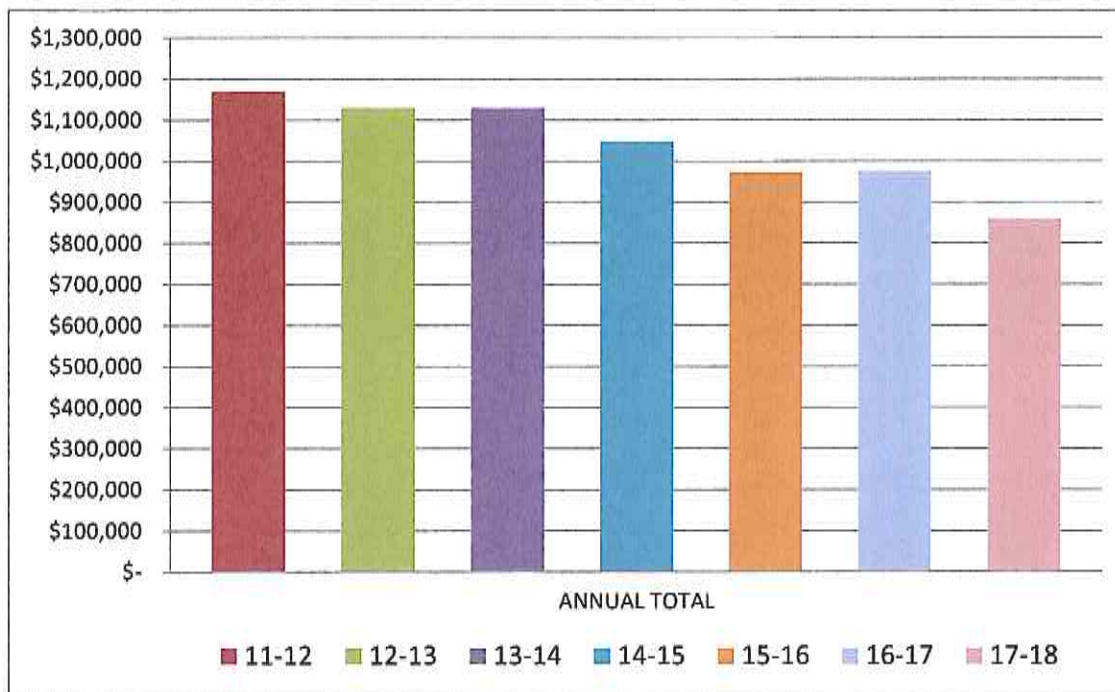
YEAR TO DATE THIS YEAR: \$ 858,620

DIFFERENCE: \$ (36,042)

PERCENTAGE CHANGE:

-4.03%

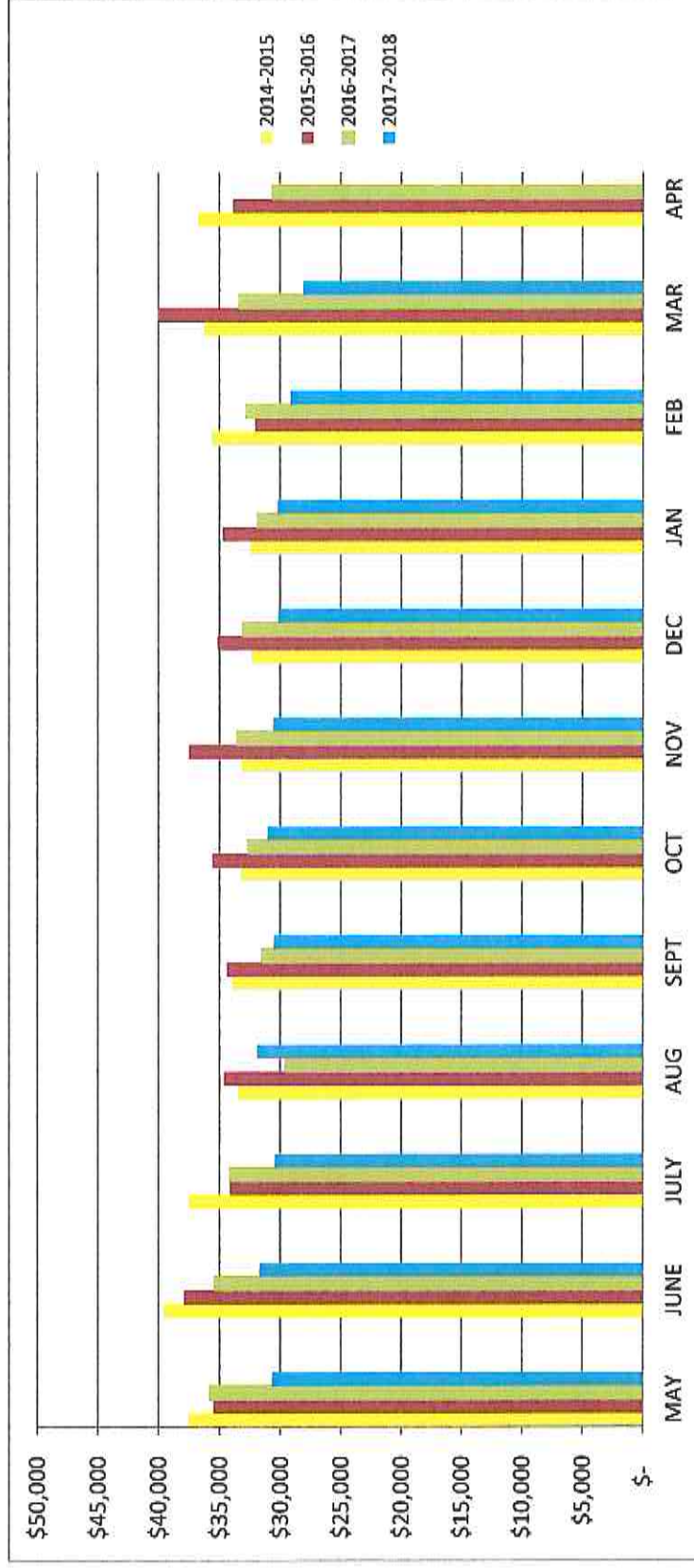
BUDGETED REVENUE:	\$ 1,000,000
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	85.86%
PROJECTION OF ANNUAL REVENUE :	\$ 936,166
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (63,834)
EST. PERCENT DIFF ACTUAL TO BUDGET	-6.4%



VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<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	avg 30,180 \$ 30,778
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	<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	\$ 334,150
5 year average:	\$ 454,914			YTD PRIOR YEAR		\$ 363,667
				YTD CURRENT YEAR		<u>\$ 334,150</u>
				DIFFERENCE		\$ (29,517)
				PERCENTAGE CHANGE		-8.12%

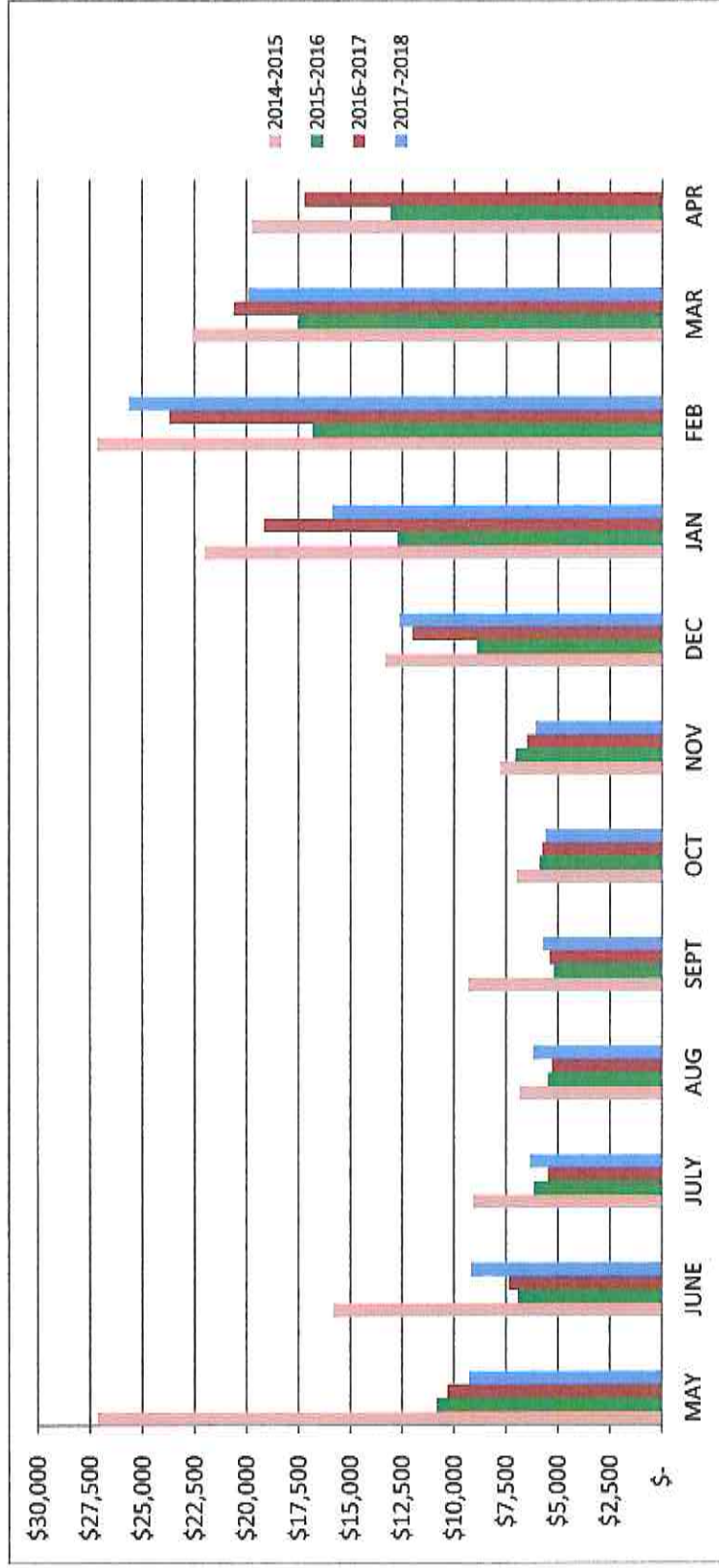
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



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	21,834	32,360	19,735	13,062	17,197	
TOTAL:	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 122,365
5 year average:		\$ 151,586		YTD PRIOR YEAR		\$ 121,429
				YTD CURRENT YEAR		\$ 122,365
				DIFFERENCE		\$ 936
				PERCENTAGE CHANGE		0.77%

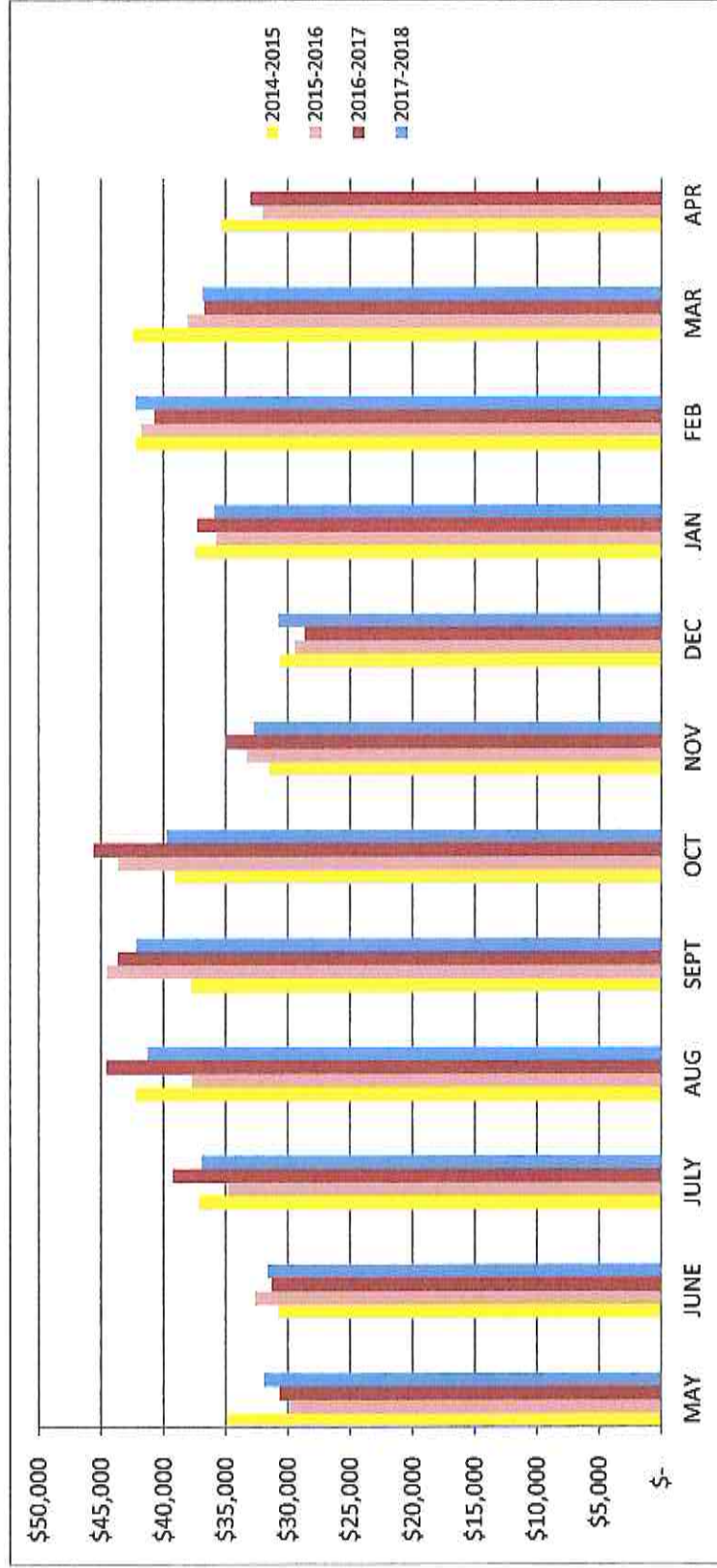
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



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
				YTD PRIOR YEAR		\$ 413,270
5 year average:	\$ 456,036			YTD CURRENT YEAR		\$ 402,105
				DIFFERENCE		\$ (11,165)
				PERCENTAGE CHANGE		-2.70%

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

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		
TOTAL	\$ 787,715	\$ 623,726	\$ 383,179	\$ 719,794	\$ 600,387	
MTH AVG	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983	\$ 54,581	
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000	
YEAR TO DATE LAST YEAR :					\$ 676,294	
YEAR TO DATE THIS YEAR :					\$ 600,387	
DIFFERENCE :					\$ (75,907)	
PERCENTAGE CHANGE:					-11.22%	
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					14.1%	

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 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	39,902
OCT	12,371	36,458	24,175	127,894 ⁵	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 ⁷
FEB	20,254	23,298	9,393	25,008	27,862
MARCH	19,319	110,947 ¹	32,001	15,940	28,651
APRIL	26,032	20,098	24,754	16,072	
TOTAL	\$ 258,000	\$ 354,769	\$ 368,613	\$ 488,124	\$ 461,467
MTH AVG	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677	\$ 41,952
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:	\$ 472,052
YEAR TO DATE THIS YEAR:	\$ 461,467
DIFFERENCE:	\$ (10,585)

PERCENTAGE OF CHANGE:

-2.24%

BUDGETED REVENUE:	\$ 240,000
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	192.28%
PROJECTION OF ANNUAL REVENUE :	\$ 477,179
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 237,179
EST. PERCENT DIFF ACTUAL TO BUDGET	98.82%

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

WATER SALES REVENUE						% change
	Note 1,2	Note 3		Note 4		from same month last fiscal year
MONTH	13-14	14-15	15-16	16-17	17-18	
MAY	\$ 160,088	\$ 148,785	\$ 256,706	\$ 263,161	\$ 247,847	-5.8%
JUNE	236,824	325,749	314,253	336,148	315,225	-6.2%
JULY	179,328	211,551	218,363	239,324	238,556	-0.3%
AUG	281,359	258,283	303,288	322,609	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	-5.30%

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	
TOTAL	\$ 56,982	\$ 48,699	\$ 212,318	\$ 242,370	\$ 225,303
MTH AVG	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198	\$ 20,482
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:	\$ 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 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	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	-1.7%

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