



EST. 1960

Willowbrook

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AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, FEBRUARY 13, 2017, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) January 9, 2017 Regular Meeting of the Finance & Administration Committee
4. REPORT – GFOA Budget Award Recipient
5. REPORT – Monthly Disbursement Reports – January 2017
6. REPORT – Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Mark Shelton

Director of Finance

Carrie Dittman



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, JANUARY 9, 2017 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Trustee Neal at 5:32 p.m.

2. ROLL CALL

Those present at roll call were Trustee Gayle Neal and Director of Finance Carrie Dittman. Chairman Umberto Davi arrived at 5:45.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, November 14, 2016 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

4. REPORT – Payroll Tax and Benefit Compliance Assessment

Director Dittman noted that the Village had contracted with Sikich LLP in spring 2016 to perform a review of the Village's payroll system to determine its compliance with current laws and determine if any changes were necessary. Sikich interviewed Village staff and reviewed our payroll software setup. In August, Sikich made a presentation to the Committee based upon their draft report. At the Village's request, two additional areas were reviewed further by Sikich (police pensionable wages and SUI wages), and Sikich provided a final report on December 16, 2016.

The Village has already implemented some of Sikich's recommendations as noted in their report, such as adopting a travel policy, correcting our taxation of workers' compensation benefits and gift cards, and plans to implement the remainder of their recommendations in the future.

The Committee accepted the report.

5. DISCUSSION – Personnel Manual Updates

Director Dittman relayed that numerous changes have occurred in the personnel policy area, including the passage of the Local Government Travel Expense Control Act, the Illinois Employee Sick Leave Act, and as just discussed, recommendations arising from the payroll review that was just completed. The Village's current personnel manual was last updated on March 1, 2012.

Staff believes that due to these changes, it may be time to consider a comprehensive policy review and update. Sikich LLP performed our last personnel manual update, and the Village has a current HR subscription service with them; due to our current service, we receive discounts from them on larger scale projects such as this.

The Committee concurred that it would be a good idea to review and update the policy manual. Staff will obtain cost estimates that it will bring back to the Board during the annual budget preparation for inclusion in the FY 2017-18 budget.

6. DISCUSSION – Village Water Rate Structure

Director Dittman reminded the Committee that at the December 19, 2016 Village Board meeting, Willowbrook resident Kay Hoffman expressed concern over the Village's water rate structure. Specifically, Mrs. Hoffman raised two (2) main points:

- 1) That our minimum water bill amount is too high, and that we should eliminate the minimum water charge and only bill based on consumption.
- 2) That due to our 9,000-gallon minimum, that is the amount of water that DuPage County bills for sanitary services.

In response to Mrs. Hoffman's concerns, the Village surveyed seven (7) other local communities for their rate structures and compiled the attached spreadsheet based on the six (6) responses received. While the other communities surveyed do not issue a minimum bill (except Westmont), they do all have a fixed service charge on each bill that varies based on meter size. The results show that a Willowbrook resident using 3,000 gal/month (9,000 gal/quarter, which is the maximum usage on a minimum bill) would pay \$314.24 annually, which is the second cheapest community. The Village's minimum bill also has a 9.7% discount already built into it. If the Village were to eliminate the minimum bill, the fixed capital costs of maintaining the water system would still be present and that cost would need to be covered by a water rate increase to all customers.

In addition, staff confirmed with DuPage County that sewer bills are based on actual usage, not a minimum. In fact, DuPage County rounds down to the nearest 1,000 gallons (i.e. a 4,600 gallon usage water bill would receive a sewer bill for 4,000 gallons).

The Village also reviewed Mrs. Hoffman's water usage history and found that many of her bills were charged for usage at or above the charge for a minimum bill, thus eliminating a minimum bill structure would not necessarily lessen her water bill amount. Staff researched other avenues independent of the Village that Mrs. Hoffman might pursue for financial assistance, such as a free cell phone, USDA food assistance, and DuPage County programs. Trustee Neal also obtained information from Downers Grove Township that we could share with Mrs. Hoffman.

The Committee directed staff to contact Mrs. Hoffman and share the Village's findings with her, but at this time a change to the Village's water rate structure would not be warranted.

7. REPORT – Monthly Disbursement Reports – November and December 2016

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

- Total cash outlay for all Village funds – \$1,711,581 & \$1,533,413. Fiscal Year to Date is \$10,830,700.
- Payroll for active employees including all funds - \$276,469 (2 payrolls) & \$327,559 (2 payrolls plus safety incentive payroll). The average payroll for the year was \$150,561.
- Average daily outlay of cash for all Village funds – \$57,053 & \$49,465. Fiscal year to date daily average is \$44,280.
- Average daily expenditures for the General Fund - \$31,257 & \$18,476. Fiscal year to date average is \$24,350.

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

All revenues are fiscal year to date collections through December 31, 2016 (unaudited):

- Sales tax receipts - \$2,537,159 up 1.28% from the prior year. Trending 6.6% over budget.
- Income Tax receipts - \$518,699 down 13.19% compared to the prior year, 6.7% over budget. Director Dittman communicated that Village staff had attended a meeting the previous week where income tax revenue was discussed, and the other municipalities present relayed that their income tax revenues were also down 8-12%. IDOR responded to one community's inquiry saying that it was due to "an accounting change."
- Utility tax receipts - \$619,505 down 0.85% from the prior year, 3.6% under budget, consisting of:
 - Telecomm tax - \$265,660, down 6.7%.
 - Northern IL gas - \$57,988, up 2.82%
 - ComEd - \$298,601, up 4.47%
- Places of Eating Tax receipts - \$345,503 down 2.07% compared to the prior year, trending 6.9% over budget.
- Fines - \$99,460 up 10.19% compared with the prior year, 12.72% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$541,844 up 217.92% from the prior year receipts (in the prior year the cameras were down due to road construction and camera maintenance), trending 132.0% above budget. The budget for the first 4 months of FY 2016/17 was reduced due to the Rt. 83/63rd St. intersection cameras being out of service due to the road construction project. Those cameras are still down with no anticipated "go live" date yet given by ATS or IDOT.
- Building Permit receipts - \$391,555 up 33.63% from the prior year, 118.92% above budget.
- Water sales receipts - \$2,591,715 up 11.51% from the prior year, 3.78% above budget.
- Hotel/Motel Tax receipts - \$179,620 up 19.74% compared with the prior year, since May & June 2015 collections (from April & May 2015 tax receipts) were still taxed at 1%. The hotel/motel tax rate increased to 5% effective June 1, 2015. Three of the four hotels are open and active. The revenue is trending at 4.6% higher than budget.
- Motor Fuel Tax receipts - \$143,660 down 1.66% compared with the prior year, 2.7% below budget.

The reports above were approved by Trustee Neal and Chairman Davi.

9. VISITOR'S BUSINESS

There were no visitors present at the meeting.

10. COMMUNICATIONS

There were no communications received.

11. ADJOURNMENT

Motion to adjourn at 6:09 p.m. was made by Chairman Davi, seconded by Trustee Neal. Motion carried.

(Minutes transcribed by: Carrie Dittman, 1/12/2017)

COMMITTEE MEETING

AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

GFOA BUDGET AWARD FOR THE VILLAGE'S FISCAL YEAR 2016/17

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date: 2/13/2017

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

BACKGROUND

In August 2016, the Village submitted its FY 2016/17 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 2016/17 budget (see attachment). This was the 15th consecutive budget award the Village has received.

The Village is currently preparing the budget for the FY 2017/18, and plans to submit that budget to GFOA for consideration of the award program as well.

REQUEST FOR FEEDBACK (if any)

STAFF RECOMMENDATION (if any)



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

January 19, 2017

PRESS RELEASE

For Further Information Contact
Stephen J. Gauthier (312) 977-9700

Chicago--The Government Finance Officers Association of the United States and Canada (GFOA) is pleased to announce that **Village of Willowbrook, Illinois** has received the 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 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 or department designated as being primarily responsible for its having achieved the award. This has been presented to **Carrie Dittman, Director of Finance**

For budgets beginning in 2015, 1,565 participants received the Award. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

The Government Finance Officers Association is a major professional association servicing the needs of nearly 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. The GFOA's Distinguished Budget Presentation Awards Program is the only national awards program in governmental budgeting.

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2016-2017**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 265,430.11	\$ 189,255.84		
MAY	326,911.09	243,407.01	\$ 163,229.59 2	\$ 1,188,233.64
JUNE	368,931.28 1	133,593.33		
JUNE	369,354.68	253,332.65	15,974.23	\$ 1,141,186.17
JULY	186,123.25	133,156.27		
JULY	531,096.48	266,322.95	12,193.24	\$ 1,128,892.19
AUG	131,056.97 1	130,422.46		
AUG	492,424.14	259,571.74	174,863.73 3	\$ 1,188,339.04
SEPT	480,705.37 1	128,540.26		
SEPT	687,025.00	154,733.70		
SEPT		210,019.82	4,804.55	\$ 1,665,828.70
OCT	283,777.53	147,820.98		
OCT	401,974.51	212,080.70	227,572.17 4	\$ 1,273,225.89
NOV	320,875.58	147,772.97		
NOV	578,509.26	213,363.91	451,059.54 5	\$ 1,711,581.26
DEC		162,250.92		
DEC - safety		30,482.00		
DEC	637,992.04	219,493.83	483,194.20 5	\$ 1,533,412.99
JAN	154,175.94 6	168,283.22		
JAN	667,009.88	219,621.86	263,794.55 3	\$ 1,472,885.45
FEB				
FEB				\$ -
MAR				
MAR				
MAR				\$ -
APR				
APR				
	<u>\$ 6,883,373.11</u>	<u>\$ 3,623,526.42</u>	<u>\$ 1,796,685.80</u>	<u>\$ 12,303,585.33</u>

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

Note 2 Purchase of 3 squad cars (approved as separate agenda item May 9) & bond interest payment due before next board meeting.

Note 3 Includes payment to Am-Coat Painting for 3 MG standpipe repainting

Note 4 Includes 2 payments to Crowley-Sheppard Asphalt approved separately by Village Board

Note 5 Includes payments to LJ Morse approved separately by Village Board

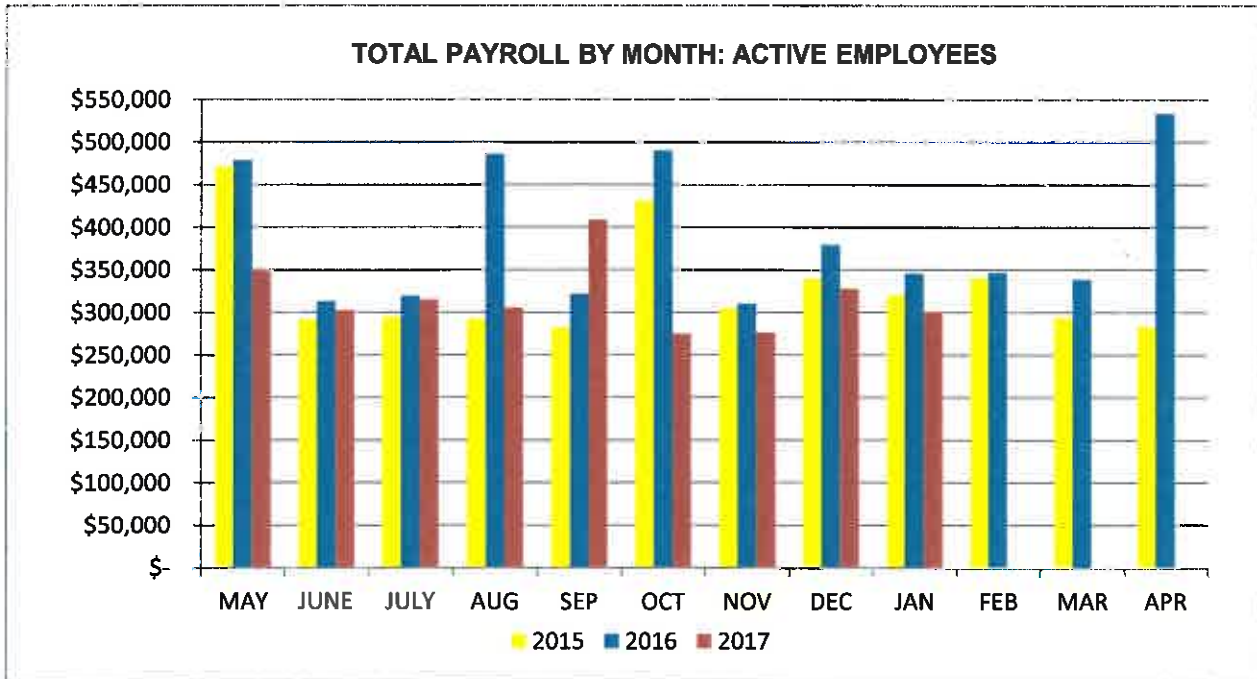
Note 6 Subtracted SSA bond payment included in Dec (check voided and replaced by ACH)

**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2015 - FY 2017**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2015	# of payrolls	FISCAL 2016	# of payrolls	FISCAL 2017	# of payrolls
MAY	\$ 470,295	3	\$ 478,815	3	\$ 348,394	2
JUNE	291,365	2	313,049	2	302,429	2
JULY	294,243	2	320,009	2	314,983	2
AUG	291,799	2	485,924	2	305,498	2
SEP	281,936	2	321,599	2	408,797	3
OCT	430,136	3	489,679	3	275,405	2
NOV	304,659	2	309,630	2	276,469	2
DEC	338,781	2	379,193	2	327,559	2
JAN	319,576	2	345,774	2	300,427	2
FEB	339,390	2	347,437	2		
MAR	293,374	2	339,053	2		
APR	282,993	2	533,906	3		
TOTAL	\$ 3,938,547	26	\$ 4,664,069	27	\$ 2,859,962	19
AVERAGE PAYROLL	\$ 151,483		\$ 172,743		\$ 150,524	
CHANGE FROM PRIOR YEAR	2.32%		14.04%		-12.86%	

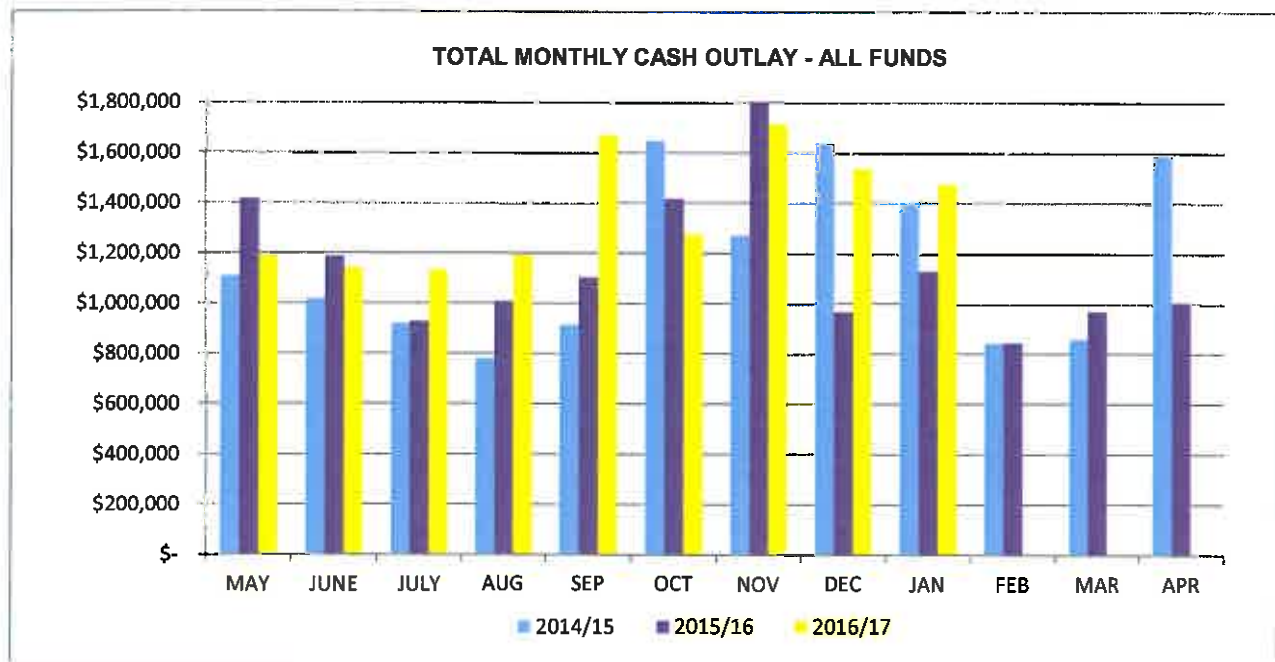
* Includes safety incentive



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

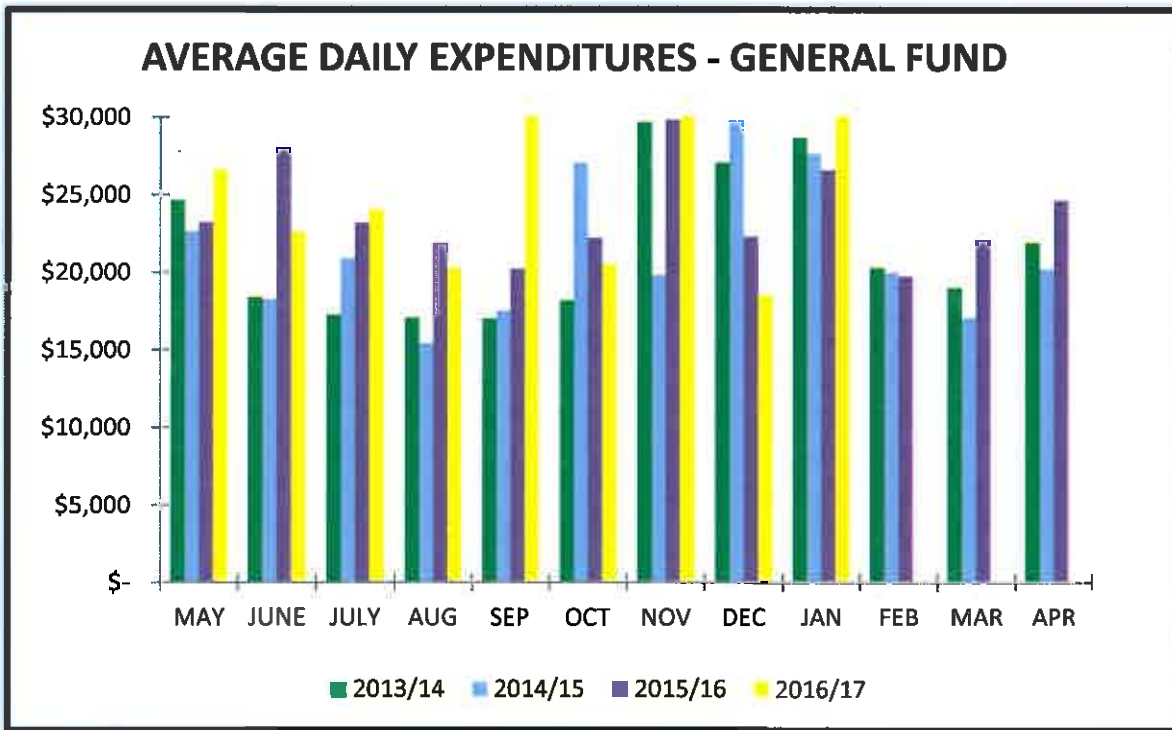
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2016/17	FISCAL 2015/16
MAY	\$ 1,108,403	\$ 1,416,426 *	\$ 1,188,234 ***	\$ 38,330	\$ 45,691
JUNE	1,018,003	1,186,012	1,141,186	38,040	39,534
JULY	919,041	927,140	1,128,892	36,416	29,908
AUG	780,108 *	1,007,224 ***	1,188,339 #	38,334	32,491
SEP	915,354 *	1,102,832	1,665,829 #	55,528	36,761
OCT	1,647,789 *	1,417,022 ***	1,273,226	41,072	45,710
NOV	1,272,189 *	1,807,192 ****	1,711,581 @	57,053	60,240
DEC	1,637,513 *	966,771	1,533,413 @	49,465	31,186
JAN	1,403,200 *	1,128,355	1,472,885 #	47,512	36,399
FEB	842,728	843,545			30,127
MAR	858,059	968,714			31,249
APR	1,589,708 **	1,003,924			33,464
TOTAL	\$ 13,992,094	\$ 13,775,157	\$ 12,303,585		
AVERAGE	\$ 1,166,008	\$ 1,147,930	\$ 1,367,065	\$ 44,639	\$ 37,730

- * Includes payment to FBG Corp. for Village Hall remodel
- ** Includes payment to DuPage County of \$670,519.93 for remaining TIF funds
- *** Includes retirement payout
- **** Includes final sales tax sharing payment on Town Center (typically paid in Dec)
- # Includes payment to Am-Coat Painting for standpipe repainting
- @ Includes payment to LJ Morse for police department renovation



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

<u>MONTH</u>	<u>FISCAL 2013/14</u>	<u>FISCAL 2014/15</u>	<u>FISCAL 2015/16</u>	<u>FISCAL 2016/17</u>
MAY	\$ 24,650	\$ 22,642	\$ 23,224	\$ 26,585
JUNE	18,407	18,301	28,030	22,563
JULY	17,253	20,913	23,173	24,006
AUG	17,060	15,408	21,816	20,266
SEP	16,988	17,512	20,205	31,190
OCT	18,151	27,062	22,217	20,454
NOV	29,654	19,812	29,824	31,257
DEC	27,052	29,772	22,293	18,476
JAN	28,676	27,646	26,606	32,341
FEB	20,293	20,004	19,732	
MAR	19,027	17,084	22,134	
APR	21,927	20,221	24,628	
AVERAGE	\$ 21,595	\$ 21,365	\$ 23,657	\$ 25,238



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

MONTH	SALE					
DIST	MADE	12-13	13-14	14-15	15-16	16-17
MAY	FEB	\$ 261,216	\$ 250,138	\$ 245,589	\$ 253,282	\$ 267,882
JUNE	MAR	308,159	304,370	293,285	301,469	312,681
JULY	APR	288,609	295,557	293,319	267,013	269,580
AUG	MAY	316,487	334,102	342,029	328,251	331,887
SEPT	JUNE	336,664	338,139	330,203	349,847	398,196
OCT	JULY	291,508	300,405	318,631	306,409	316,266
NOV	AUG	330,699	332,925	349,800	337,896	315,293
DEC	SEPT	300,348	288,422	287,860	360,843	325,374
JAN	OCT	282,374	283,164	303,324	318,340	289,208
FEB	NOV	306,325	295,860	296,349	304,839	
MARCH	DEC	377,505	387,074	365,874	393,072	
APRIL	JAN	277,850	234,816	253,532	266,970	
TOTAL		\$ 3,677,745	\$ 3,644,970	\$ 3,679,794	\$ 3,788,231	\$ 2,826,367
MTH AVG		\$ 306,479	\$ 303,747	\$ 306,650	\$ 315,686	\$ 314,041
BUDGET		\$ 3,493,374	\$ 3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 2,823,350
 YEAR TO DATE THIS YEAR : \$ 2,826,367
 DIFFERENCE : \$ 3,017

PERCENTAGE CHANGE :

0.11%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
 PERCENTAGE OF YEAR COMPLETED : 75.00%
 PERCENTAGE OF REVENUE TO DATE : 78.51%
 PROJECTION OF ANNUAL REVENUE : \$ 3,792,279
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 192,279
 EST. PERCENT DIFF ACTUAL TO BUDGET **5.3%**

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

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 107,307	\$ 145,711	\$ 129,077	\$ 153,084	\$ 116,485
JUNE	56,417	49,504	48,077	63,573	55,680
JULY	72,448	75,818	79,570	89,698	79,465
AUG	45,462	47,106	46,418	52,054	46,276
SEPT	45,094	45,955	45,391	49,578	50,547
OCT	71,005	80,177	80,992	87,136	74,694
NOV	53,652	53,084	54,604	57,454	50,133
DEC	44,277	42,371	41,059	44,933	45,419
JAN	68,634	78,464	69,567	84,307	73,433
FEB	81,019	83,270	103,795	92,258	
MARCH	45,430	47,560	45,280	53,411	
APRIL	78,886	83,170	92,531	82,644	
TOTAL	\$ 769,631	\$ 832,190	\$ 836,361	\$ 910,130	\$ 592,132
MTH AVG	\$ 64,136	\$ 69,349	\$ 69,697	\$ 75,844	\$ 65,792
BUDGET	\$ 646,306	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418

Boxed Numbers - Village has not yet received distribution

YEAR TO DATE LAST YEAR: \$ 681,817
 YEAR TO DATE THIS YEAR: \$ 592,132
 DIFFERENCE: \$ (89,685)

PERCENTAGE CHANGE:

-13.15%

BUDGETED REVENUE: \$ 740,418
 PERCENTAGE OF YEAR COMPLETED : 75.00%
 PERCENTAGE OF REVENUE TO DATE : 79.97%
 PROJECTION OF ANNUAL REVENUE : \$ 790,413
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 49,995
 EST. PERCENT DIFF ACTUAL TO BUDGET 6.8%

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

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

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 93,102	\$ 90,574	\$ 99,485	\$ 76,117	\$ 76,429
JUNE	117,206	89,915	85,846	77,206	73,715
JULY	87,823	85,555	83,409	74,787	78,330
AUG	101,980	92,752	82,223	77,480	79,068
SEPT	97,521	85,886	80,670	83,767	80,232
OCT	91,554	91,517	78,849	84,774	83,653
NOV	84,535	76,797	72,129	77,541	74,678
DEC	85,580	86,830	75,956	73,164	73,400
JAN	95,118	96,816	91,629	82,913	87,946
FEB	106,312	110,480	104,644	90,637	
MARCH	106,527	114,052	100,962	94,877	
APRIL	101,146	108,307	91,452	78,653	
TOTAL	\$ 1,129,481	\$ 1,047,254	\$ 1,047,254	\$ 971,916	\$ 707,451
MTH AVG	\$ 97,367	\$ 94,123	\$ 87,271	\$ 80,993	\$ 78,606
BUDGET	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000

YEAR TO DATE LAST YEAR: \$ 707,749
 YEAR TO DATE THIS YEAR: \$ 707,451
 DIFFERENCE: \$ (298)

PERCENTAGE CHANGE:

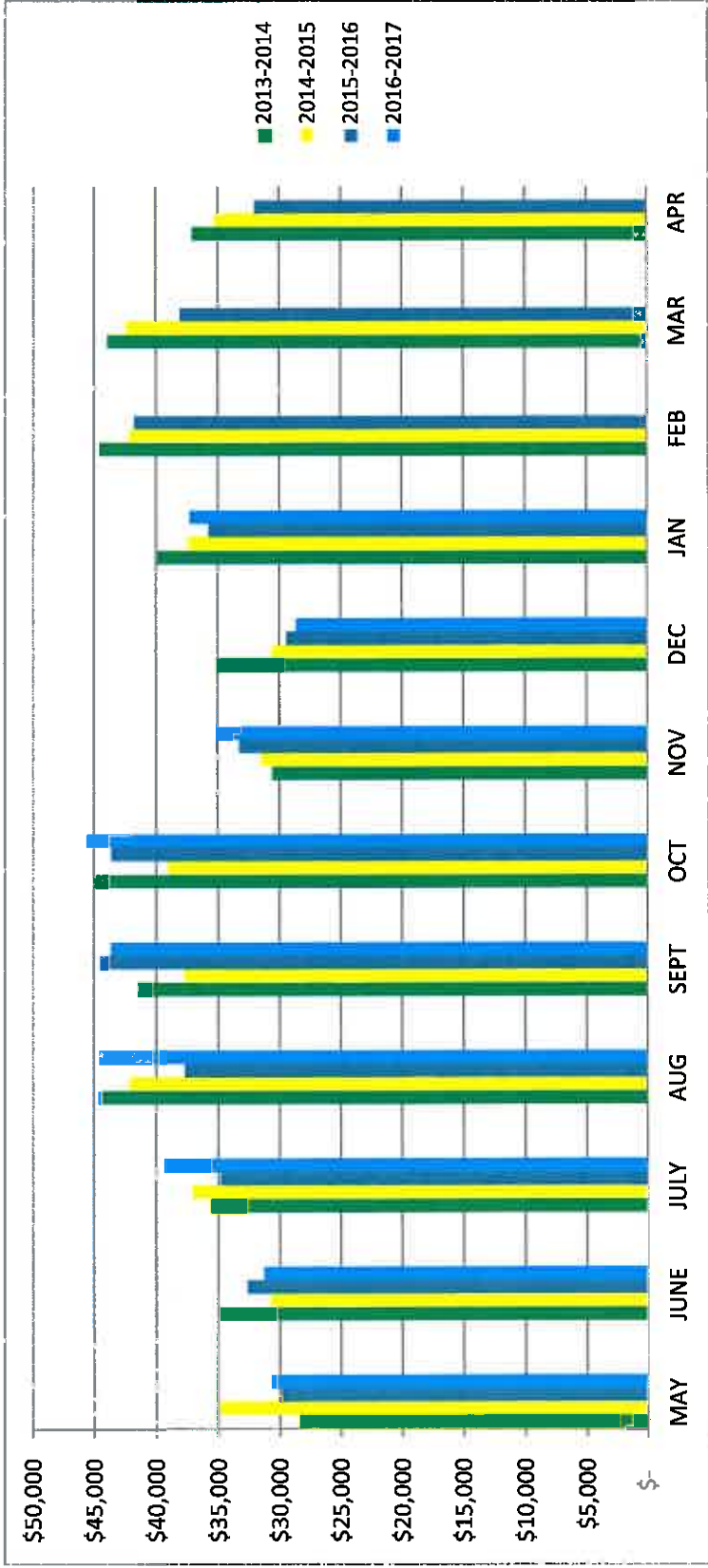
-0.04%

BUDGETED REVENUE: \$ 1,000,000
 PERCENTAGE OF YEAR COMPLETED : 75.00%
 PERCENTAGE OF REVENUE TO DATE : 70.75%
 PROJECTION OF ANNUAL REVENUE : \$ 971,507
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (28,493)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-2.8%**

VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 38,971	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662
JUNE	33,900	42,108	34,757	30,761	32,626	31,275
JULY	35,802	39,020	35,473	37,112	34,803	39,258
AUG	45,121	54,686	44,604	42,214	37,683	44,561
SEPT	55,597	49,745	41,416	37,735	44,502	43,660
OCT	37,872	43,915	44,973	39,066	43,645	45,590
NOV	36,682	33,992	30,575	31,474	33,301	34,959
DEC	32,290	33,983	35,055	30,601	29,440	28,636
JAN	38,464	37,255	39,885	37,443	35,753	37,269
FEB	37,527	44,114	44,586	42,180	41,787	
MAR	39,185	42,121	43,930	42,448	38,065	
APR	<u>35,722</u>	<u>37,773</u>	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	
TOTAL:	\$ 467,133	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 335,870
	5 year average:	\$ 460,211		YTD PRIOR YEAR		\$ 321,582
				YTD CURRENT YEAR		\$ 335,870
				DIFFERENCE		\$ 14,288
				PERCENTAGE CHANGE		4.44%

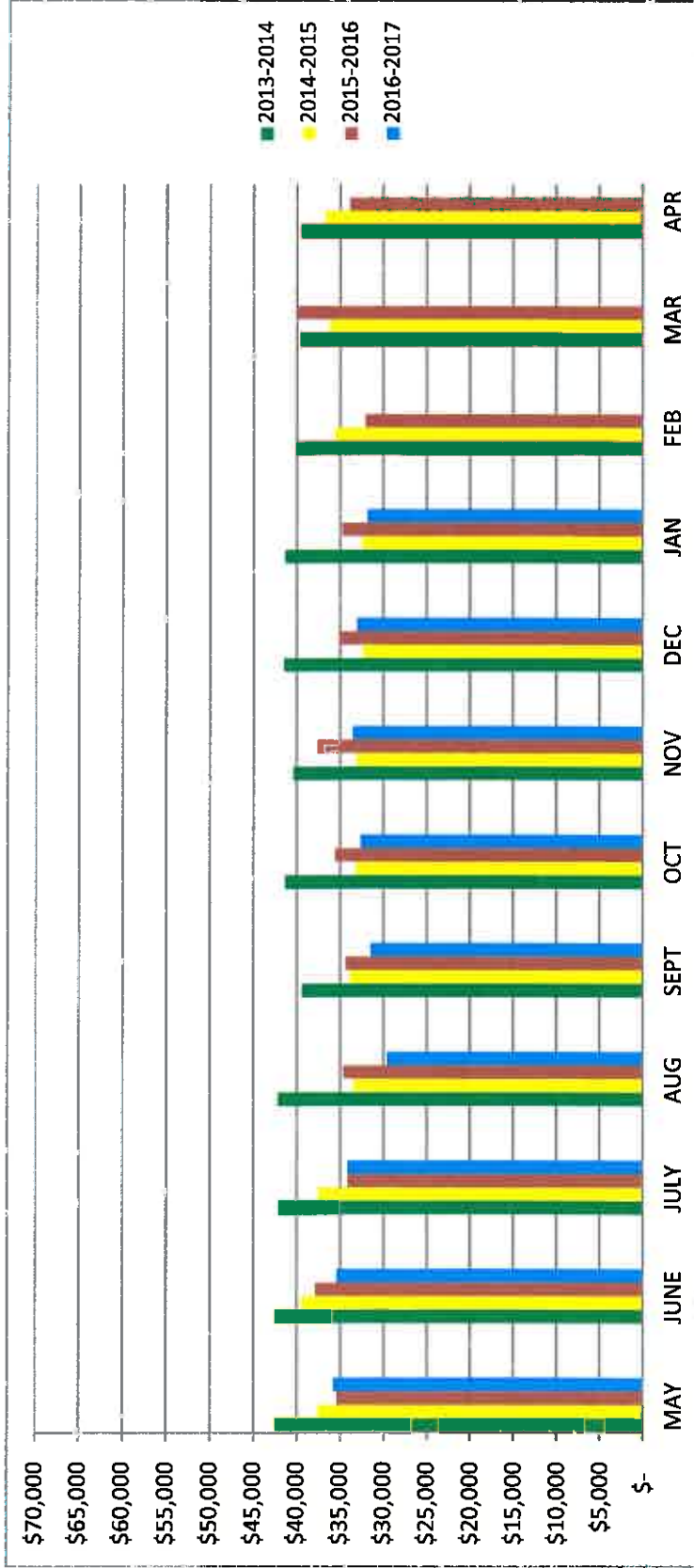
VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS



VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774
JUNE	44,146	68,291	42,409	39,536	37,901	35,405
JULY	47,817	43,194	42,081	37,504	34,148	34,133
AUG	45,385	42,446	42,164	33,430	34,626	29,565
SEPT	44,870	43,089	39,419	33,909	34,389	31,506
OCT	45,249	42,717	41,333	33,239	35,567	32,636
NOV	45,682	44,479	40,398	33,142	37,509	33,567
DEC	43,687	42,474	41,474	32,322	35,136	33,074
JAN	46,094	44,272	41,338	32,454	34,752	31,848
FEB	44,813	43,250	40,051	35,607	32,046	
MAR	40,246	42,291	39,527	36,250	39,967	
APR	<u>43,417</u>	<u>42,541</u>	<u>39,390</u>	<u>36,717</u>	<u>33,877</u>	
TOTAL:	\$ 536,574	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 297,508
5 year average:		\$ 483,372		YTD PRIOR YEAR		\$ 319,484
				YTD CURRENT YEAR		\$ 297,508
				DIFFERENCE		\$ (21,976)
				PERCENTAGE CHANGE		-6.88%

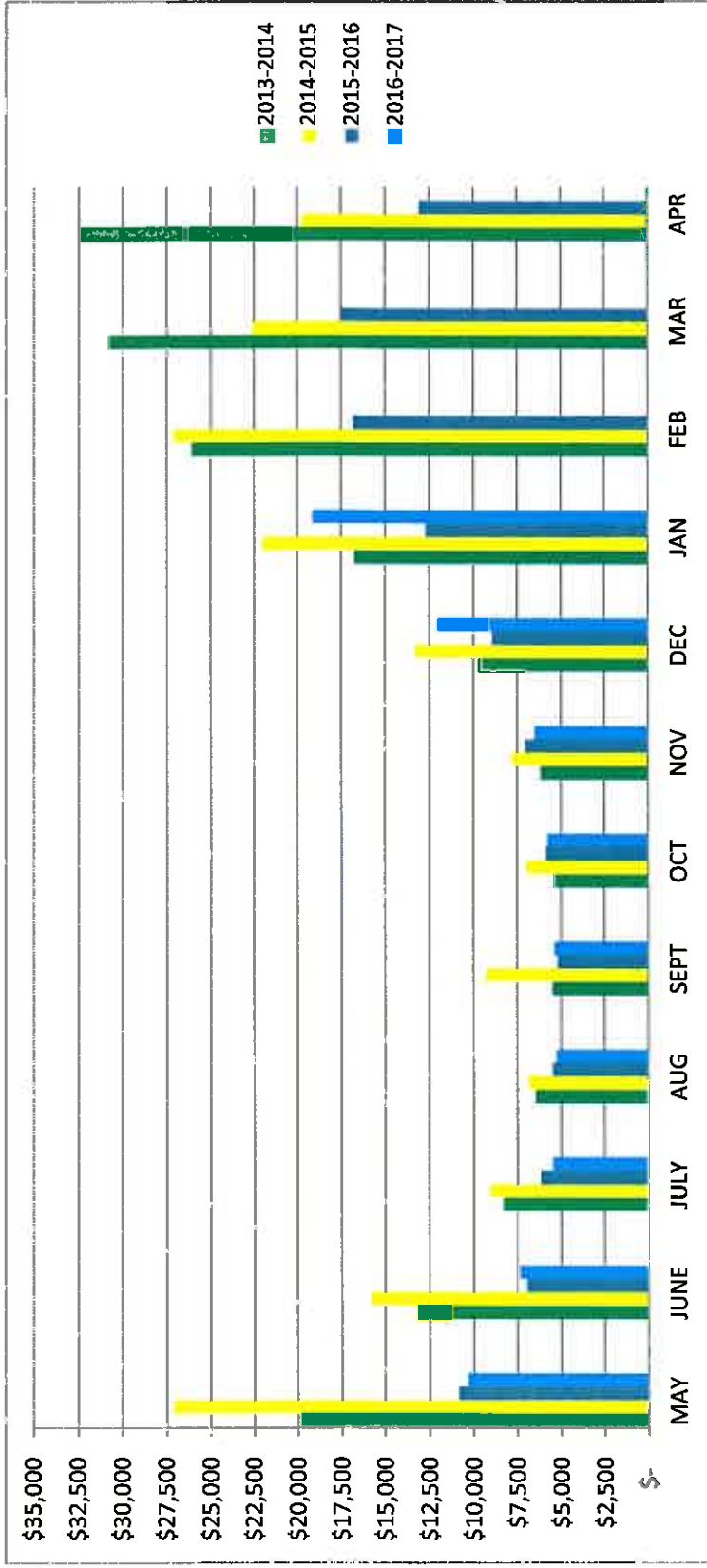
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304
JUNE	13,321	7,277	13,126	15,821	6,932	7,347
JULY	8,716	5,609	8,350	9,063	6,147	5,462
AUG	6,871	5,318	6,419	6,850	5,482	5,261
SEPT	5,190	5,214	5,485	9,298	5,187	5,386
OCT	5,141	5,450	5,431	6,986	5,873	5,747
NOV	6,975	6,591	6,141	7,796	7,043	6,471
DEC	10,035	10,121	9,658	13,316	8,900	12,010
JAN	15,217	14,119	16,750	22,014	12,720	19,149
FEB	20,479	19,476	26,101	27,140	16,804	
MAR	20,614	22,616	30,852	22,595	17,469	
APR	15,881	21,834	32,360	19,735	13,062	
TOTAL:	\$ 147,709	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 77,137
	5 year average:	\$ 153,402		YTD PRIOR YEAR	\$ 69,116	
				YTD CURRENT YEAR	\$ 77,137	
				DIFFERENCE	\$ 8,021	
				PERCENTAGE CHANGE	11.61%	

VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS



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

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 37,421	\$ 39,097	\$ 39,473	\$ 38,401	\$ 41,442
JUNE	37,754	40,624	43,989	47,006	45,625
JULY	41,944	43,999	43,761	46,836	47,842
AUG	38,115	39,252	42,199	43,155	43,496
SEPT	40,801	43,327	43,417	45,463	42,850
OCT	40,227	37,833	40,479	46,049	43,124
NOV	36,097	37,229	42,106	40,168	40,684
DEC	39,700	38,042	40,298	45,711	40,440
JAN	43,449	40,096	45,215	44,734	35,511
FEB	35,859	33,452	39,057	39,271	
MARCH	34,674	34,611	36,910	38,923	
APRIL	41,294	41,780	43,180	42,586	
TOTAL	\$ 469,342	\$ 500,084	\$ 500,084	\$ 518,303	\$ 381,014
MTH AVG	\$ 38,945	\$ 39,112	\$ 41,674	\$ 43,192	\$ 42,335
BUDGET	\$ 450,581	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000

YEAR TO DATE LAST YEAR: \$ 397,523
YEAR TO DATE THIS YEAR: \$ 381,014
DIFFERENCE: \$ (16,509)

PERCENTAGE OF INCREASE:

-4.15%

BUDGETED REVENUE: \$ 475,000
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 80.21%
PROJECTION OF ANNUAL REVENUE : \$ 496,778
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 21,778
EST. PERCENT DIFF ACTUAL TO BUDGET **4.6%**

VILLAGE OF WILLOWBROOK FINANCIAL REPORT FINES

MONTH DIST	12-13	13-14	14-15	15-16	16-17
MAY	\$ 12,129	\$ 14,525	\$ 12,716	\$ 15,102	\$ 11,090
JUNE	16,141	11,948	19,200	12,488	9,365
JULY	11,302	15,097	18,657	12,842	12,157
AUG	5,385	9,322	7,725	12,465	15,130
SEPT	14,236	18,842	18,620	11,832	9,867
OCT	14,533	7,199	14,800	10,086	15,810
NOV	8,246	14,571	12,007	6,253	13,410
DEC	6,560	12,104	9,471	9,197	12,631
JAN	20,660	9,377	20,032	8,567	21,272
FEB	10,511	9,453	16,603	11,546	
MARCH	14,546	18,160	14,188	12,474	
APRIL	15,063	8,192	6,647	10,141	
TOTAL	\$ 149,312	\$ 148,790	\$ 170,666	\$ 132,993	\$ 120,732
MTH AVG	\$ 12,443	\$ 12,399	\$ 14,222	\$ 11,083	\$ 13,415
BUDGET	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 98,832
 YEAR TO DATE THIS YEAR : \$ 120,732
 DIFFERENCE : \$ 21,900

PERCENTAGE CHANGE

22.16%

BUDGETED REVENUE: \$ 130,000
 PERCENTAGE OF YEAR COMPLETED : 75.00%
 PERCENTAGE OF REVENUE TO DATE : 92.87%
 PROJECTION OF ANNUAL REVENUE : \$ 162,463
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 32,463
 EST. PERCENT DIFF ACTUAL TO BUDGET **24.97%**

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

MONTH DIST	Note 1				
	12-13	13-14	14-15	15-16	16-17
MAY	\$ 49,631	\$ 57,075	\$ 56,175	\$ 39,110	\$ 60,454
JUNE	54,120	77,454	51,975	32,810	76,985
JULY	56,500	96,651	65,415	33,585	70,820
AUG	54,325	79,525	63,375	12,160	84,520
SEPT	35,300	76,050	46,240	3,559	81,365
OCT	46,200	70,435	59,245	3,985	66,295
NOV	46,037	47,985	67,250	18,825	50,555
DEC	41,645	64,735	48,647	26,400	50,850
JAN	41,395	70,925	45,532	41,225	59,660
FEB	36,135	48,845	41,502	61,384	
MARCH	44,325	43,885	38,735	51,851	
APRIL	50,900	54,150	39,635	58,285	
TOTAL	\$ 556,513	\$ 787,715	\$ 623,726	\$ 383,179	\$ 601,504
MTH AVG	\$ 46,376	\$ 65,643	\$ 51,977	\$ 31,932	\$ 66,834
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000
YEAR TO DATE LAST YEAR :					\$ 211,659
YEAR TO DATE THIS YEAR :					\$ 601,504
DIFFERENCE :					\$ 389,845
PERCENTAGE CHANGE:					184.19%
BUDGETED REVENUE:					\$ 525,000
PERCENTAGE OF YEAR COMPLETED :					75.00%
PERCENTAGE OF REVENUE TO DATE :					114.57%
PROJECTION OF ANNUAL REVENUE :					\$ 1,088,939
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 563,939
EST. PERCENT DIFF ACTUAL TO BUDGET					107.4%

Note 1 - The red light cameras at 63rd/Rt. 83 and at 75th/Rt. 83 were down beginning May 22, 2015 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersections. The cameras are expected to be down for 14 - 23 weeks and ATS will be prorating their fees accordingly.

The cameras at Route 83 & 75th Street & Midway Drive are back up and running as of Sept 27.

Per Chief Shelton, the 63rd/Rt. 83 camera should have been active again by August 1, 2016 (for budget purposes, we have planned the first four months of FY 16/17 for no revenue from that intersection), however it is being delayed by IDOT and we have no anticipated live date yet.

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS**

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 33,084	\$ 21,304	\$ 12,317	\$ 11,448	\$ 28,379
JUNE	30,569	19,336	8,574	21,083	12,846
JULY	11,472	48,123	15,008	19,427	19,166
AUG	14,433	17,978	8,891	15,151	59,754 3
SEPT	28,145	18,866	44,004	146,016 2	62,108 4
OCT	6,068	12,371	36,458	24,175	127,894 5
NOV	8,391	26,382	4,709	39,743	72,070
DEC	14,215	8,540	52,875	15,972	9,338
JAN	27,202	19,495	17,590	9,450	39,549
FEB	7,918	20,254	23,298	9,393	
MARCH	19,167	19,319	110,947 1	32,001	
APRIL	32,909	26,032	20,098	24,754	
TOTAL	\$ 233,573	\$ 258,000	\$ 354,769	\$ 368,613	\$ 431,104
MTH AVG	\$ 19,464	\$ 21,500	\$ 29,564	\$ 30,718	\$ 47,900
BUDGET	\$ 110,000	\$ 150,000	\$ 175,000	\$ 200,000	\$ 225,000

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

YEAR TO DATE LAST YEAR:	\$ 302,465
YEAR TO DATE THIS YEAR:	<u>\$ 431,104</u>
DIFFERENCE:	\$ 128,639

PERCENTAGE OF CHANGE:

42.53%

BUDGETED REVENUE:	\$ 225,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	191.60%
PROJECTION OF ANNUAL REVENUE :	\$ 525,385
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 300,385
EST. PERCENT DIFF ACTUAL TO BUDGET	133.50%

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

MONTH	Note 1,2		Note 3		Note 4		% change from same month last fiscal year
	12-13	13-14	14-15	15-16	16-17		
MAY	\$ 156,504	\$ 160,088	\$ 148,785	\$ 256,706	\$ 263,161		2.5%
JUNE	205,606	236,824	325,749	314,253	336,148		7.0%
JULY	178,786	179,328	211,551	218,363	239,324		9.6%
AUG	309,555	281,359	258,283	303,288	322,609		6.4%
SEPT	286,089	293,074	315,476	359,696	544,406		51.4%
OCT	172,100	196,339	212,111	236,358	255,530		8.1%
NOV	208,056	271,661	258,131	310,296	312,524		0.7%
DEC	204,008	248,323	281,238	325,328	318,013		-2.2%
JAN	139,217	171,390	182,776	197,312	217,387		10.2%
FEB	166,637	236,557	256,744	261,709			-100.0%
MARCH	188,447	280,092	307,225	326,533			-100.0%
APRIL	134,770	286,900	239,984	189,498			-100.0%
TOTAL	\$ 2,349,775	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 2,809,102		
MTH AVG	\$ 195,815	\$ 236,828	\$ 249,838	\$ 274,945	\$ 312,122		
BUDGET	\$ 2,318,242	\$ 2,898,948	\$ 3,480,257	\$ 3,316,000	\$ 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:	\$ 2,521,600
YEAR TO DATE THIS YEAR:	\$ 2,809,102
DIFFERENCE:	\$ 287,502

PERCENTAGE OF INCREASE: **11.40%**

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	79.24%
PROJECTION OF ANNUAL REVENUE :	\$ 3,675,517
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 130,517
EST. PERCENT DIFF ACTUAL TO BUDGET	3.68%

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

Note 1, 2

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 4,516	\$ 7,112	\$ 3,409	\$ 4,489	\$ 18,523
JUNE	4,918	7,444	4,789	5,581	21,089
JULY	8,271	7,038	5,196	27,829	22,892
AUG	4,947	6,047	3,746	30,072	28,480
SEPT	6,041	5,216	5,747	23,430	19,562
OCT	11,030	4,929	5,677	22,458	26,887
NOV	3,508	4,552	4,316	20,112	21,561
DEC	5,611	3,666	3,491	16,043	20,626
JAN	2,268	1,872	3,563	17,287	16,184
FEB	3,306	3,462	2,572	15,509	
MARCH	3,634	2,185	3,014	13,763	
APRIL	5,049	3,459	3,179	15,745	
TOTAL	\$ 63,099	\$ 56,982	\$ 48,699	\$ 212,318	\$ 195,804
MTH AVG	\$ 5,258	\$ 4,749	\$ 4,058	\$ 17,693	\$ 21,756
BUDGET	\$ 62,220	\$ 64,386	\$ 60,027	\$ 210,000	\$ 243,000

Note 1 - July 2015 is first month with the 5% hotel tax effective (includes 3 hotels' payments).

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.

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

YEAR TO DATE LAST YEAR:	\$ 167,301
YEAR TO DATE THIS YEAR:	\$ 195,804
DIFFERENCE:	\$ 28,503

PERCENTAGE CHANGE:

17.04%

BUDGETED REVENUE:	\$ 243,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	80.58%
PROJECTION OF ANNUAL REVENUE :	\$ 248,491
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 5,491
EST. PERCENT DIFF ACTUAL TO BUDGET	2.3%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MOTOR FUEL TAX**

MONTH DIST	12-13	13-14	14-15	15-16	16-17
MAY	\$ 16,579	\$ 14,687	\$ 54,685	\$ 19,862	\$ 19,435
JUNE	18,468	21,716	22,105	18,649	19,302
JULY	15,557	14,906	16,624	12,105	12,173
AUG	18,180	17,483	57,575	21,542	19,538
SEPT	18,222	20,530	12,653	20,756	18,555
OCT	54,763	14,523	17,202	13,977	16,379
NOV	17,307	57,598	18,515	18,160	18,960
DEC	18,450	16,093	18,766	21,032	19,318
JAN	17,678	21,370	21,506	19,274	20,259
FEB	17,157	18,831	20,211	18,616	
MARCH	14,579	17,343	15,342	18,762	
APRIL	17,253	13,637	7,870 *	16,136	
TOTAL	\$ 244,193	\$ 248,717	\$ 283,054	\$ 218,871	\$ 163,919
MTH AVG	\$ 20,349	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,213
BUDGET	\$ 222,328	\$ 205,814	\$ 241,766	\$ 203,252	\$ 221,186

Shaded - Special distribution of \$38,941, IL Capital Bill (initially 5 years - renewed)

YEAR TO DATE LAST YEAR :	\$ 165,357
YEAR TO DATE THIS YEAR :	\$ 163,919
DIFFERENCE :	\$ (1,438)

PERCENTAGE OF CHANGE:

-0.87%

BUDGETED REVENUE:	\$ 221,186
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	74.11%
PROJECTION OF ANNUAL REVENUE :	\$ 216,968
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (4,218)
EST. PERCENT DIFF ACTUAL TO BUDGET	-1.9%

**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 1 - Received payments in December 2015