



Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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

AGENDA

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Mark Shelton

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JULY 13, 2015, AT 6:00 P.M. AT THE VILLAGE POLICE STATION BUILDING, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) May 11, 2015 Regular Meeting of the Finance & Administration Committee
4. REPORT – Status of Implementation of BS&A Enterprise Resource Planning (ERP) Software System
5. REPORT – Monthly Disbursement Reports – May and June 2015
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



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MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, MAY 11, 2015 AT 6:00 P.M. AT THE VILLAGE POLICE STATION BUILDING, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Trustee Davi at 6:00 p.m.

2. ROLL CALL

Those present at roll call were Trustee Umberto Davi, Trustee Paul Oggerino, Village Administrator Timothy Halik and Interim Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, April 13, 2015 were reviewed.

Motion to approve made by Trustee Davi. Motion carried.

4. DISCUSSION - Comcast Cable Franchise Renewal Agreement

Administrator Halik discussed that in 1986, four villages - Willowbrook, Clarendon Hills, Burr Ridge and Hinsdale - negotiated a franchise agreement with Media One, and a renewal was negotiated in 2000. In 2002, control was changed from Media One to Comcast. In 2012, the four villages notified Comcast that they wished to again jointly negotiate a renewal agreement prior to the expiration of the current agreement (May 2015).

Statutory changes have occurred in favor of Comcast since the original agreement was made; as a result, the four villages agreed to hire an attorney to represent them during the negotiations with Comcast. The Village board approved hiring the law firm of Klein, Thorpe and Jenkins for this purpose on September 22, 2014. The four villages and the attorney met four times, and the attorney drafted a new agreement based on a model agreement that had been negotiated by the Metropolitan Mayor's Caucus (MMC) and based on the discussions held, which was sent to Comcast for review and a meeting occurred on February 25, 2015 to discuss further.

Although the villages requested consideration of various additional items and language from Comcast, the majority of these items were denied due to them being inconsistent with state law and franchise agreements already approved with other jurisdictions. In addition, various language and provisions requested by Comcast were also denied as it was determined that they were not in the best interest of the villages. The final agreement includes a ten (10) year term, a quarterly franchise fee of 5% of gross revenues, compliance with customer service standards, indemnification and insurance requirements, and the continuation of a Village Public Educational and Government (PEG) channel. The minimum gross fee per statute is 3%. The attorney's memorandum included in the agenda packet highlights the significant terms of the contract as items #1-9. The contract will be brought forth to the full board at the May 26th board meeting.

The committee asked about a contract with U-Verse; Administrator Halik

noted that U-Verse has a state contract and does not work with individual towns.

5. REPORT - Monthly Disbursement Reports - April 2015

The Committee reviewed and highlighted the items below for the month of April.

- Total cash outlay for all Village funds - \$1,589,708 (fiscal year to date is \$13,992,094). April includes a payment to DuPage County of \$670,519.93 for the remaining TIF Funds.
- Payroll for active employees including all funds - \$282,993. Payroll year to date total is \$3,938,547. The change from the prior fiscal year is a 2.32% increase.
- Ave. daily outlay of cash in April for all Village funds - \$52,990 (fiscal year to date daily average is \$38,286)
- Ave. daily expenditures for the General Fund - \$20,221 (fiscal year to date average is \$21,365)

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

All revenues are for collections through April 30, 2015.

- Sales tax receipts - \$3,679,794 up .96% from the prior year, 6.7% over budget of \$3,450,000.
- Income Tax receipts - \$836,361 up .50% compared to the prior year, 6.3% over budget. Interim Director Dittman noted that the State of Illinois continues to be 2 months behind in remittances.
- Utility tax receipts - \$1,047,254 down 7.28% from the prior year, 2.6% under budget, consisting of:
 - o Telecomm tax - \$421,636, down 14.31%. As noted previously, decline is largely due to the State of IL recouping about \$32,000 over several monthly payments beginning August 2014 due to a lawsuit the state lost with a phone company. The state has been reclaiming prior distributions from all participating municipalities that had received such funds, so Willowbrook is among many other towns experiencing the revenue shortfall this year.
 - o Northern IL gas - \$187,745, up 4.04%
 - o ComEd - \$441,195, down 4.23%
- Places of Eating Tax receipts - \$500,084 up 6.55% compared to the prior year, 11.1% over budget
- Fines - \$170,666 up 14.70% compared with the prior year, 17.70% over budget.

- Red Light Fines - \$623,726 down 20.82% from the prior year receipts, but still 15.5% over budget
- Building Permit receipts - \$354,769 up 37.51% from the prior year. We have exceeded permit revenue budget by \$179,769.
- Water sales receipts - \$2,998,053 up 5.49% from the prior year, 13.86% under budget
- Hotel/Motel Tax receipts - \$48,699 down 14.54% compared with the prior year, 18.9% below budget. One hotel is two months behind in remittances.
- Motor Fuel Tax receipts - \$283,054 up 13.81% compared with the prior year, 17.1% over budget. Receipts to date include 2 disbursements of the State of IL's Capital Bill, each \$38,941, and in the past we have received one per fiscal year. The March allotment, which was received in April, was reduced by about 56% due to Public Act 99-0002 which allowed the State of IL to transfer \$50 million from the IL MFT account to the State's General Fund. This is expected to be a one-time deduction.

The reports above were approved by Trustee Davi.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications received.

9. ADJOURNMENT

Motion to adjourn was made by Trustee Davi.

The meeting was adjourned at 6:28 p.m.

(Minutes transcribed by: Carrie Dittman, 6/2/2015)

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2015-2016**

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>NET PAYROLL</u>	<u>PAYROLL LIABILITY CHECKS & EFTPS</u>	<u>HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY		\$ 95,821.43	\$ 70,500.91		
MAY	\$ 117,424.09	74,804.77	64,876.31		
MAY	341,504.17	135,879.79	102,223.98	\$ 413,390.16 1	\$ 1,416,425.61
JUNE	221,045.30	78,570.73	66,923.74		
JUNE	369,060.00	133,030.57	99,816.62	217,564.93 2	\$ 1,186,011.89
JULY					\$ -
JULY					\$ -
AUG					\$ -
AUG					\$ -
SEP					\$ -
SEP					\$ -
OCT					\$ -
OCT					\$ -
OCT					\$ -
NOV					\$ -
NOV					\$ -
DEC					\$ -
DEC					\$ -
JAN					\$ -
JAN					\$ -
FEB					\$ -
FEB					\$ -
MAR					\$ -
MAR					\$ -
APR					\$ -
APR					\$ -
APR					\$ -
	<u>\$ 1,049,033.56</u>	<u>\$ 518,107.29</u>	<u>\$ 404,341.56</u>	<u>\$ 630,955.09</u>	<u>\$ 2,602,437.50</u>

Note 1 Includes final check to FBG Corporation (Village Hall remodel) of \$349,979.84 and checks to Bredemann Ford totaling \$55,661 for purchase of 3 new squad cars.

Note 2 Includes check to Utility Dynamics Corp of \$128,981.25 (street repairs), to Currie Motors for \$57,554 for squad cars, to Northern Michigan of \$12,500 for canine and training, and to Cintas for \$13,560 for AED's.

**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2014 - FY 2016**

MONTHLY PAYROLL TOTALS ^

MONTH	FISCAL 2014	# of payrolls	FISCAL 2015	# of payrolls	FISCAL 2016	# of payrolls
MAY	\$ 451,655.27	3	470,295	3	\$ 478,814.61	3
JUNE	316,901.86	2	291,365	2	313,049.08	2
JULY	329,995.52	2	294,243	2		
AUG	277,037.13	2	291,799	2		
SEP	305,834.23	2	281,936	2		
OCT	281,839.29	2	430,136	3		
NOV	417,058.19	3	304,659	2		
DEC	303,010.08	2	338,781	2		
JAN	309,753.44	2	319,576	2		
FEB	280,667.07	2	339,390	2		
MAR	297,674.69	2	293,374	2		
APR	277,745.82	2	282,993	2		
TOTAL	\$ 3,849,172.59	26	\$ 3,938,547.16	26	\$ 791,863.69	5
AVERAGE PAYROLL	\$ 148,045.10		\$ 151,482.58		\$ 158,372.74	
CHANGE FROM PRIOR YEAR	3.94%		2.32% ***		4.55% ****	

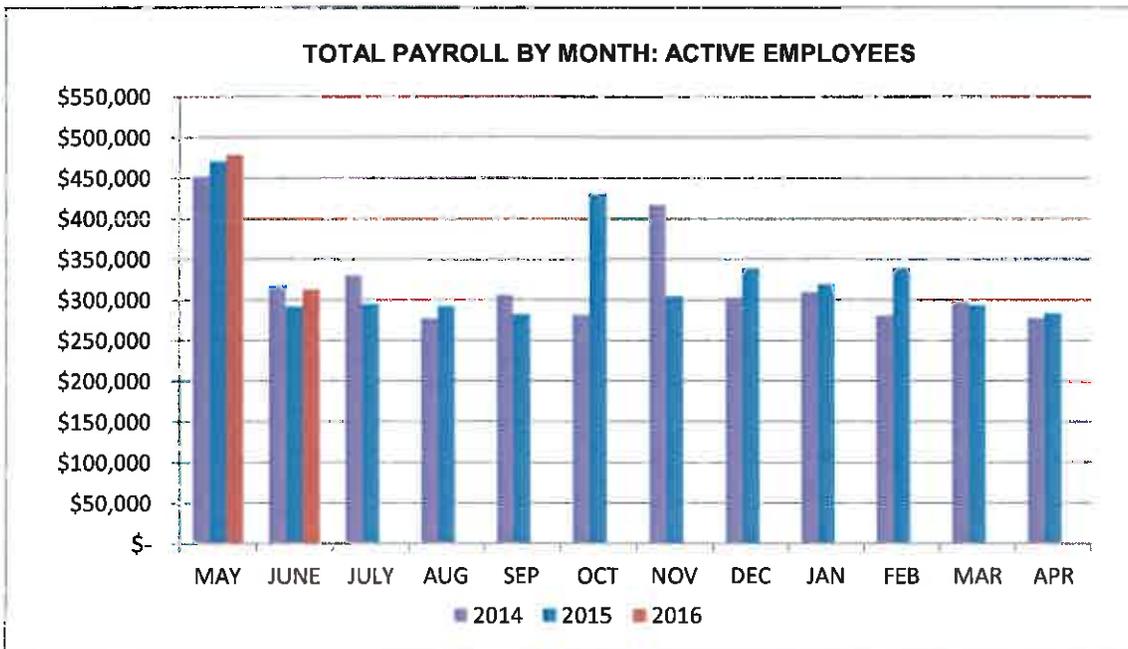
^ Includes gross salary and payroll taxes for active employees only

* includes voluntary separation payout for 1 employee

** includes police union retro pay (9/6) per contract settlement

***includes 2.75% union increase

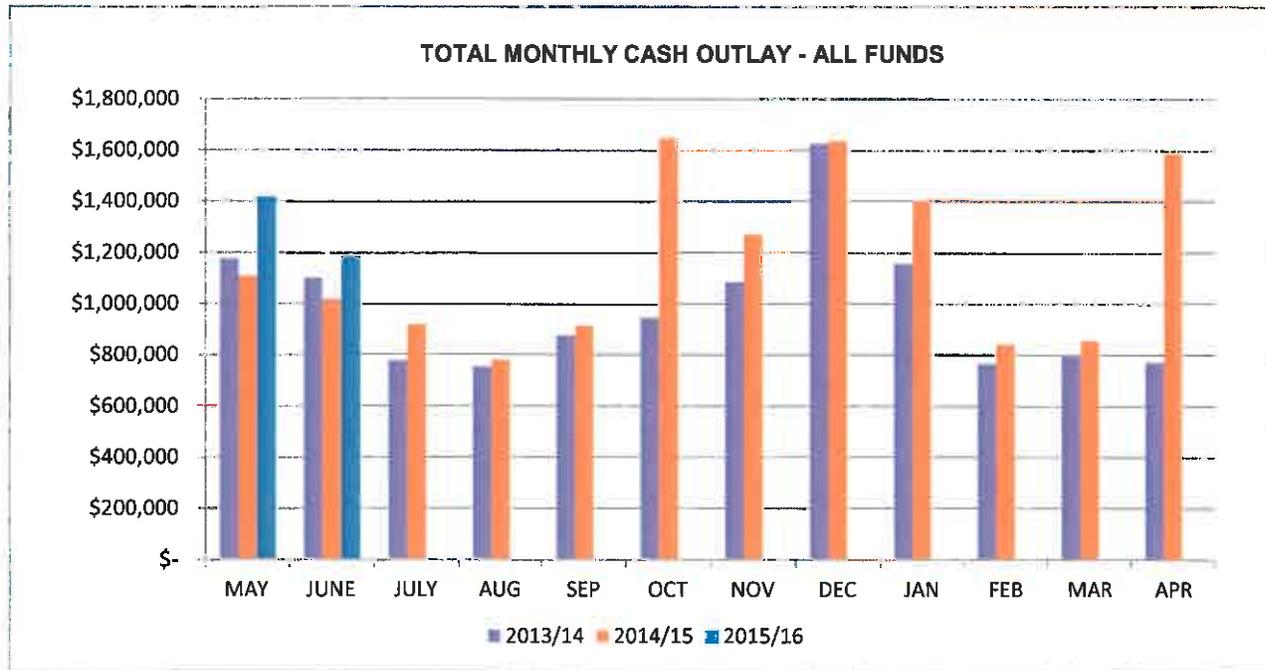
****includes 2.75% union increase, additional police overtime, addition of Finance Director



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

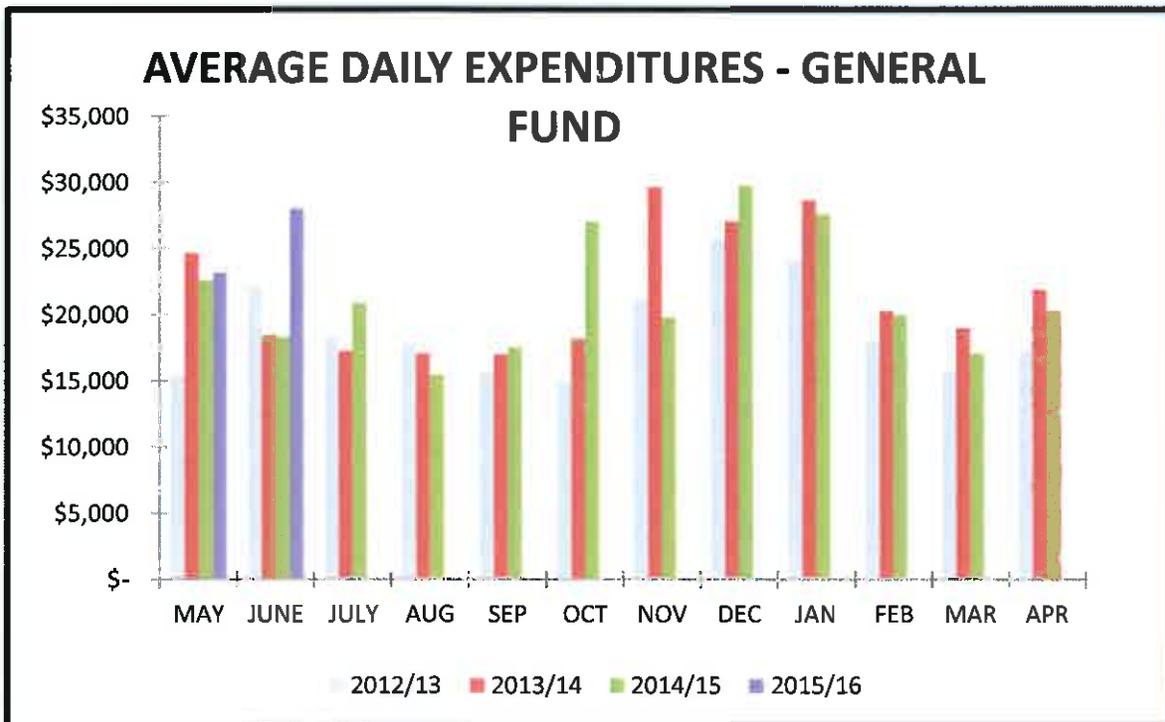
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2014/15	FISCAL 2015/16
MAY	\$ 1,175,287.73 *	\$ 1,108,402.97	\$ 1,416,425.61 **	\$ 35,754.93	\$ 45,691.15
JUNE	1,100,094.57	1,018,002.67	1,186,011.89	33,933.42	39,533.73
JULY	778,105.54	919,041.35		29,646.50	
AUG	754,604.28	780,108.03 **		25,164.78	
SEP	875,835.59	915,353.51 **		30,511.78	
OCT	946,433.58	1,647,789.09 **		53,154.49	
NOV	1,085,383.78	1,272,188.70 **		42,406.29	
DEC	1,626,336.84	1,637,512.82 **		52,822.99	
JAN	1,157,265.95	1,403,199.95 **		45,264.51	
FEB	766,244.52	842,727.64		30,097.42	
MAR	796,003.58	858,059.34		27,679.33	
APR	772,550.97	1,589,708.19 ***		52,990.27	
TOTAL	\$ 11,834,146.93	\$ 13,992,094.26	\$ 2,602,437.50		
AVERAGE	\$ 986,178.91	\$ 1,166,007.86	\$ 1,301,218.75	\$ 38,285.56	\$ 42,612.44

- * May 2013 includes 3 payrolls & SLEP buyout
- ** Includes payment to FBG Corp. for Village Hall remodel
- *** Includes payment to DuPage County of \$670,519.93 for remaining TIF funds



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

<u>MONTH</u>	<u>FISCAL 2012/13</u>	<u>FISCAL 2013/14</u>	<u>FISCAL 2014/15</u>	<u>FISCAL 2015/16</u>
MAY	\$15,479.51	\$ 24,649.68	\$ 22,642.15	\$ 23,223.54
JUNE	22,172.19	18,406.88	18,300.51	28,030.32
JULY	18,276.60	17,253.39	20,913.45	
AUG	17,795.05	17,059.62	15,407.80	
SEP	15,656.51	16,988.20	17,512.06	
OCT	14,992.42	18,150.76	27,062.26	
NOV	21,265.17	29,653.66	19,811.60	
DEC	25,780.70	27,052.00	29,771.65	
JAN	24,114.56	28,676.41	27,645.71	
FEB	18,061.86	20,292.74	20,003.65	
MAR	15,748.89	19,027.07	17,083.77	
APR	17,417.76	21,927.12	20,220.75	
AVERAGE	\$ 18,896.77	\$ 21,594.79	\$ 21,364.61	\$ 25,626.93



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

MONTH	SALE					
DIST	MADE	11-12	12-13	13-14	14-15	15-16
MAY	FEB	\$ 254,811	\$ 261,216	\$ 250,138	\$ 245,589	\$ 253,282
JUNE	MAR	296,840	308,159	304,370	293,285	301,469
JULY	APR	281,808	288,609	295,557	293,319	
AUG	MAY	276,985	316,487	334,102	342,029	
SEPT	JUNE	318,524	336,664	338,139	330,203	
OCT	JULY	300,424	291,508	300,405	318,631	
NOV	AUG	326,134	330,699	332,925	349,800	
DEC	SEPT	296,490	300,348	288,422	287,860	
JAN	OCT	272,291	282,374	283,164	303,324	
FEB	NOV	296,763	306,325	295,860	296,349	
MARCH	DEC	387,223	377,505	387,074	365,874	
APRIL	JAN	253,944	277,850	234,816	253,532	
TOTAL		\$ 3,562,238	\$ 3,677,745	\$ 3,644,970	\$ 3,679,794	\$ 554,751
MTH AVG		\$ 296,853	\$ 306,479	\$ 303,747	\$ 306,650	\$ 277,376
BUDGET		\$ 3,217,250	\$ 3,493,374	\$ 3,447,000	\$ 3,450,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 538,874
 YEAR TO DATE THIS YEAR : \$ 554,751
 DIFFERENCE : \$ 15,877

PERCENTAGE CHANGE :

2.95%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
 PERCENTAGE OF YEAR COMPLETED : 16.67%
 PERCENTAGE OF REVENUE TO DATE : 15.41%
 PROJECTION OF ANNUAL REVENUE : \$ 3,788,213
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 188,213
 EST. PERCENT DIFF ACTUAL TO BUDGET **5.2%**

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

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

MONTH	11-12	12-13	13-14	14-15	15-16
MAY	\$ 103,407	\$ 93,102	\$ 90,574	\$ 99,485	\$ 76,117
JUNE	90,897	117,206	89,915	85,846	77,206
JULY	91,865	87,823	85,555	83,409	
AUG	96,906	101,980	92,752	82,223	
SEPT	105,187	97,521	85,886	80,670	
OCT	87,792	91,554	91,517	78,849	
NOV	88,869	84,535	76,797	72,129	
DEC	85,543	85,580	86,830	75,956	
JAN	99,304	95,118	96,816	91,629	
FEB	102,349	106,312	110,480	104,644	
MARCH	99,574	106,527	114,052	100,962	
APRIL	94,549	101,146	108,307	91,452	
TOTAL	\$ 1,168,404	\$ 1,129,481	\$ 1,129,481	\$ 1,047,254	\$ 153,323
MTH AVG	\$ 95,520	\$ 97,367	\$ 94,123	\$ 87,271	\$ 76,662
BUDGET	\$ 1,197,000	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000

YEAR TO DATE LAST YEAR: \$ 185,331
YEAR TO DATE THIS YEAR: \$ 153,323
DIFFERENCE: \$ (32,008)

PERCENTAGE CHANGE: **-17.27%**

BUDGETED REVENUE: \$ 1,075,000
PERCENTAGE OF YEAR COMPLETED : 16.67%
PERCENTAGE OF REVENUE TO DATE : 14.26%
PROJECTION OF ANNUAL REVENUE : \$ 866,386
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (208,614)
EST. PERCENT DIFF ACTUAL TO BUDGET **-19.4%**

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
MAY	\$ 52,377	\$ 44,972	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456
JUNE	48,525	47,223	44,146	68,291	42,409	39,536	37,901
JULY	57,126	45,025	47,817	43,194	42,081	37,505	
AUG	43,809	46,506	45,385	42,446	42,164	33,430	
SEPT	47,730	46,612	44,870	43,089	39,419	33,909	
OCT	53,788	47,373	45,249	42,717	41,333	33,239	
NOV	49,640	37,447	45,682	44,479	40,398	33,142	
DEC	43,911	46,354	43,687	42,474	41,474	32,322	
JAN	47,537	45,007	46,094	44,272	41,338	32,454	
FEB	39,757	45,269	44,813	43,250	40,051	35,607	
MAR	50,611	36,213	40,246	42,291	39,527	36,250	
APR	56,969	53,210	43,417	42,541	39,390	36,717	
TOTAL:	\$ 591,780	\$ 541,210	\$ 536,574	\$ 541,242	\$ 492,036	\$ 421,636	\$ 73,357
					YTD PRIOR YEAR		\$ 77,061
					YTD CURRENT YEAR		\$ 73,357
					DIFFERENCE		\$ (3,704)
					PERCENTAGE CHANGE		-4.81%

VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
MAY	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832
JUNE	11,184	10,627	13,321	7,277	13,126	15,821	6,932
JULY	7,056	7,075	8,716	5,609	8,350	9,063	
AUG	6,943	6,842	6,871	5,318	6,419	6,850	
SEPT	6,089	6,016	5,190	5,214	5,485	9,298	
OCT	5,384	6,237	5,141	5,450	5,431	6,986	
NOV	7,168	6,763	6,975	6,591	6,141	7,796	
DEC	9,653	8,859	10,035	10,121	9,658	13,316	
JAN	15,511	16,170	15,217	14,119	16,750	22,014	
FEB	26,774	24,393	20,479	19,476	26,101	27,140	
MAR	31,709	26,521	20,614	22,616	30,852	22,595	
APR	26,718	24,038	15,881	21,834	32,360	19,735	
TOTAL:	\$ 171,556	\$ 161,977	\$ 147,709	\$ 134,645	\$ 180,463	\$ 187,745	\$ 17,764

YTD PRIOR YEAR	\$ 42,952
YTD CURRENT YEAR	\$ 17,764
DIFFERENCE	\$ (25,188)
PERCENTAGE CHANGE	-58.64%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
MAY	\$ 32,329	\$ 28,101	\$ 38,971	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829
JUNE	31,126	35,646	33,900	42,108	34,757	30,761	32,626
JULY	35,583	39,254	35,802	39,020	35,473	37,112	
AUG	39,638	49,507	45,121	54,686	44,604	42,214	
SEPT	41,828	54,853	55,597	49,745	41,416	37,735	
OCT	33,092	47,193	37,872	43,915	44,973	39,066	
NOV	33,023	34,807	36,682	33,992	30,575	31,474	
DEC	31,108	32,056	32,290	33,983	35,055	30,601	
JAN	38,627	36,609	38,464	37,255	39,885	37,443	
FEB	46,059	45,953	37,527	44,114	44,586	42,180	
MAR	40,000	37,219	39,185	42,121	43,930	42,448	
APR	34,524	38,222	35,722	37,773	37,084	35,331	
TOTAL:	\$ 436,937	\$ 479,420	\$ 467,133	\$ 498,596	\$ 460,670	\$ 441,195	\$ 62,455
					YTD PRIOR YEAR		\$ 65,591
					YTD CURRENT YEAR		\$ 62,455
					DIFFERENCE		\$ (3,136)
					PERCENTAGE CHANGE		-4.78%

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

MONTH	11-12	12-13	13-14	14-15	15-16
MAY	\$ 34,339	\$ 37,421	\$ 39,097	\$ 39,473	\$ 38,401
JUNE	36,544	37,754	40,624	43,989	47,006
JULY	38,639	41,944	43,999	43,761	
AUG	37,829	38,115	39,252	42,199	
SEPT	39,218	40,801	43,327	43,417	
OCT	36,492	40,227	37,833	40,479	
NOV	38,018	36,097	37,229	42,106	
DEC	34,652	39,700	38,042	40,298	
JAN	39,065	43,449	40,096	45,215	
FEB	32,687	35,859	33,452	39,057	
MARCH	34,986	34,674	34,611	36,910	
APRIL	38,362	41,294	41,780	43,180	
TOTAL	\$ 440,831	\$ 467,335	\$ 469,342	\$ 500,084	\$ 85,407
MTH AVG	\$ 36,736	\$ 38,945	\$ 39,112	\$ 41,674	\$ 42,704
BUDGET	\$ 429,500	\$ 450,581	\$ 450,000	\$ 450,000	\$ 460,000

YEAR TO DATE LAST YEAR: \$ 83,462
YEAR TO DATE THIS YEAR: \$ 85,407
DIFFERENCE: \$ 1,945

PERCENTAGE OF INCREASE:

2.33%

BUDGETED REVENUE: \$ 460,000
PERCENTAGE OF YEAR COMPLETED : 16.67%
PERCENTAGE OF REVENUE TO DATE : 18.57%
PROJECTION OF ANNUAL REVENUE : \$ 511,738
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 51,738
EST. PERCENT DIFF ACTUAL TO BUDGET **11.2%**

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

MONTH DIST	11-12	12-13	13-14	14-15	15-16
MAY	\$ 20,475	\$ 12,129	\$ 14,525	\$ 12,716	\$ 15,102
JUNE	16,315	16,141	11,948	19,200	12,488
JULY	8,068	11,302	15,097	18,657	
AUG	15,404	5,385	9,322	7,725	
SEPT	7,275	14,236	18,842	18,620	
OCT	17,071	14,533	7,199	14,800	
NOV	13,517	8,246	14,571	12,007	
DEC	12,229	6,560	12,104	9,471	
JAN	12,321	20,660	9,377	20,032	
FEB	11,103	10,511	9,453	16,603	
MARCH	16,448	14,546	18,160	14,188	
APRIL	15,010	15,063	8,192	6,647	
TOTAL	\$ 165,235	\$ 149,312	\$ 148,790	\$ 170,666	\$ 27,590
MTH AVG	\$ 13,770	\$ 12,443	\$ 12,399	\$ 14,222	\$ 13,795
BUDGET	\$ 200,000	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 31,916
 YEAR TO DATE THIS YEAR : \$ 27,590
 DIFFERENCE : \$ (4,326)

PERCENTAGE CHANGE

-13.55%

BUDGETED REVENUE: \$ 145,000
 PERCENTAGE OF YEAR COMPLETED : 16.67%
 PERCENTAGE OF REVENUE TO DATE : 19.03%
 PROJECTION OF ANNUAL REVENUE : \$ 147,533
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 2,533
 EST. PERCENT DIFF ACTUAL TO BUDGET **1.75%**

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

MONTH DIST	11-12		12-13		13-14		14-15		15-16	
MAY	\$	19,700	\$	49,631	\$	57,075	\$	56,175	\$	39,110
JUNE		39,300		54,120		77,454		51,975		32,810
JULY		39,925		56,500		96,651		65,415		
AUG		61,985		54,325		79,525		63,375		
SEPT		68,241		35,300		76,050		46,240		
OCT		83,294		46,200		70,435		59,245		
NOV		88,200		46,037		47,985		67,250		
DEC		39,855		41,645		64,735		48,647		
JAN		34,805		41,395		70,925		45,532		
FEB		34,577		36,135		48,845		41,502		
MARCH		19,223		44,325		43,885		38,735		
APRIL		29,058		50,900		54,150		39,635		
TOTAL	\$	558,163	\$	556,513	\$	787,715	\$	623,726	\$	71,920
MTH AVG	\$	46,514	\$	46,376	\$	65,643	\$	51,977	\$	35,960
BUDGET	\$	511,000	\$	540,000	\$	540,000	\$	540,000	\$	540,000

YEAR TO DATE LAST YEAR : \$ 108,150
 YEAR TO DATE THIS YEAR : \$ 71,920
 DIFFERENCE : \$ (36,230)

PERCENTAGE CHANGE:

-33.50%

BUDGETED REVENUE: \$ 540,000
 PERCENTAGE OF YEAR COMPLETED : 16.67%
 PERCENTAGE OF REVENUE TO DATE : 13.32%
 PROJECTION OF ANNUAL REVENUE : \$414,779
 EST. DOLLAR DIFF ACTUAL TO BUDGET (\$125,221)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-23.2%**

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS**

MONTH	11-12	12-13	13-14	14-15	15-16
MAY	\$ 5,770	\$ 33,084	\$ 21,304	\$ 12,317	\$ 11,448
JUNE	6,527	30,569	19,336	8,574	21,083
JULY	8,640	11,472	48,123 *	15,008	
AUG	9,921	14,433	17,978	8,891	
SEPT	17,688	28,145	18,866	44,004 **	
OCT	6,235	6,068	12,371	36,458	
NOV	27,435	8,391	26,382	4,709	
DEC	31,298	14,215	8,540	52,875 ***	
JAN	6,734	27,202	19,495	17,590	
FEB	7,062	7,918	20,254	23,298	
MARCH	31,730	19,167	19,319	110,947 ****	
APRIL	18,959	32,909	26,032	20,098	
TOTAL	\$ 177,999	\$ 233,573	\$ 258,000	\$ 354,769	\$ 32,531
MTH AVG	\$ 14,833	\$ 19,464	\$ 21,500	\$ 29,564	\$ 16,266
BUDGET	\$ 150,000	\$ 110,000	\$ 150,000	\$ 175,000	\$ 200,000

* July 2013 includes 1 permit for \$18,991 to Thorndale Construction & 1 for \$8,243 to Thomas Lee

** Sept 2014 includes 1 permit for \$19,709 to Midtronics for interior remodel

*** Dec 2014 includes 1 permit for \$26,177 to Westmont Swim Club

**** March 2015 includes 2 permits for \$83,056 to Whole Foods

YEAR TO DATE LAST YEAR:	\$ 20,891
YEAR TO DATE THIS YEAR:	\$ 32,531
DIFFERENCE:	\$ 11,640

PERCENTAGE OF CHANGE:	55.72%
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BUDGETED REVENUE:	\$ 200,000
PERCENTAGE OF YEAR COMPLETED :	16.67%
PERCENTAGE OF REVENUE TO DATE :	16.27%
PROJECTION OF ANNUAL REVENUE :	\$ 552,438
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 352,438
EST. PERCENT DIFF ACTUAL TO BUDGET	176.22%

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

MONTH	Note 1		Note 2,3		Note 4		% change from same month last fiscal year
	11-12	12-13	13-14	14-15	15-16		
MAY	\$ 148,758	\$ 156,504	\$ 160,088	\$ 148,785	\$ 256,706	72.5%	
JUNE	170,028	205,606	236,824	325,749	314,253	-3.5%	
JULY	145,972	178,786	179,328	211,551		-100.0%	
AUG	183,885	309,555	281,359	258,283		-100.0%	
SEPT	202,519	286,089	293,074	315,476		-100.0%	
OCT	134,151	172,100	196,339	212,111		-100.0%	
NOV	167,590	208,056	271,661	258,131		-100.0%	
DEC	171,271	204,008	248,323	281,238		-100.0%	
JAN	118,494	139,217	171,390	182,776		-100.0%	
FEB	143,906	166,637	236,557	256,744		-100.0%	
MARCH	163,023	188,447	280,092	307,225		-100.0%	
APRIL	136,026	134,770	286,900	239,984		-100.0%	
TOTAL	\$ 1,885,623	\$ 2,349,775	\$ 2,841,935	\$ 2,998,053	\$ 570,959		
MTH AVG	\$ 157,135	\$ 195,815	\$ 236,828	\$ 249,838	\$ 285,480		
BUDGET	\$ 1,831,500	\$ 2,318,242	\$ 2,898,948	\$ 3,480,257	\$ 3,316,000		

Note 1- 20% rate increase effective 3/1/12

Note 2- 25% rate increase effective 5/1/13

Note 3- 20% rate increase effective 1/1/14

Note 4- 12% rate increase effective 1/1/15

YEAR TO DATE LAST YEAR:	\$ 474,534
YEAR TO DATE THIS YEAR:	\$ 570,959
DIFFERENCE:	\$ 96,425

PERCENTAGE OF INCREASE: **20.32%**

BUDGETED REVENUE:	\$ 3,316,000
PERCENTAGE OF YEAR COMPLETED :	16.67%
PERCENTAGE OF REVENUE TO DATE :	17.22%
PROJECTION OF ANNUAL REVENUE :	\$ 3,607,255
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 291,255
EST. PERCENT DIFF ACTUAL TO BUDGET	8.78%

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

MONTH	Note 1, 2		Note 3, 4		Note 5, 6	
	11-12	12-13	13-14	14-15	15-16	
MAY	\$ 4,355	\$ 4,516	\$ 7,112	\$ 3,409	\$ 4,489	
JUNE	4,226	4,918	7,444	4,789	5,581	
JULY	6,196	8,271	7,038	5,196		
AUG	10,959	4,947	6,047	3,746		
SEPT	4,664	6,041	5,216	5,747		
OCT	6,463	11,030	4,929	5,677		
NOV	9,154	3,508	4,552	4,316		
DEC	5,428	5,611	3,666	3,491		
JAN	2,267	2,268	1,872	3,563		
FEB	1,945	3,306	3,462	2,572		
MARCH	4,123	3,634	2,185	3,014		
APRIL	6,077	5,049	3,459	3,179		
TOTAL	\$ 63,099	\$ 56,982	\$ 56,982	\$ 48,699	\$ 10,070	
MTH AVG	\$ 5,655	\$ 5,258	\$ 4,749	\$ 4,058	\$ 5,035	
BUDGET	\$ 61,000	\$ 62,220	\$ 64,386	\$ 60,027	\$ 210,000	

Note 1 - The Holiday Inn paid their June & July tax in August 2011.

Note 2 - The Holiday Inn made payments for Jan, Feb & March 2012 during April 2012

Note 3 - The Holiday Inn made payments for May & June 2012 during July 2012

Note 4 - The Holiday Inn made payments for Aug & Sept 2012 during Oct 2012

Note 5 - The Willowbrook Inn made payments for Feb & March 2015 during May 2015.

Note 6 - The Willowbrook Inn made payments for April & May 2015 during June 2015.

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

YEAR TO DATE LAST YEAR:	\$ 8,198
YEAR TO DATE THIS YEAR:	\$ 10,070
DIFFERENCE:	\$ 1,872

PERCENTAGE CHANGE:

22.83%

BUDGETED REVENUE:	\$ 210,000
PERCENTAGE OF YEAR COMPLETED :	16.67%
PERCENTAGE OF REVENUE TO DATE :	4.80%
PROJECTION OF ANNUAL REVENUE :	\$ 59,819
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (150,181)
EST. PERCENT DIFF ACTUAL TO BUDGET	-71.5%

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

MONTH DIST	11-12	12-13	13-14	14-15	15-16
MAY	\$ 18,507	\$ 16,579	\$ 14,687	\$ 54,685	\$ 19,862
JUNE	18,156	18,468	21,716	22,105	18,649
JULY	16,894	15,557	14,906	16,624	
AUG	57,601	18,180	17,483	57,575	
SEPT	18,325	18,222	20,530	12,653	
OCT	16,417	54,763	14,523	17,202	
NOV	18,240	17,307	57,598	18,515	
DEC	19,269	18,450	16,093	18,766	
JAN	17,963	17,678	21,370	21,506	
FEB	17,273	17,157	18,831	20,211	
MARCH	17,604	14,579	17,343	15,342	
APRIL	17,123	17,253	13,637	7,870	*
TOTAL	\$ 253,372	\$ 244,193	\$ 248,717	\$ 283,054	\$ 38,511
MTH AVG	\$ 21,114	\$ 20,349	\$ 20,726	\$ 23,588	\$ 19,256
BUDGET	\$ 226,865	\$ 222,328	\$ 205,814	\$ 241,766	\$ 203,252

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

YEAR TO DATE LAST YEAR :	\$ 76,790
YEAR TO DATE THIS YEAR :	\$ 38,511
DIFFERENCE :	\$ (38,279)

PERCENTAGE OF CHANGE:

-49.85%

BUDGETED REVENUE:	\$ 203,252
PERCENTAGE OF YEAR COMPLETED :	16.67%
PERCENTAGE OF REVENUE TO DATE :	18.95%
PROJECTION OF ANNUAL REVENUE :	\$ 141,955
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (61,297)
EST. PERCENT DIFF ACTUAL TO BUDGET	-30.2%

**Reduction in April 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.*