



EST. 1960

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, AUGUST 10, 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) July 13, 2015 Regular Meeting of the Finance & Administration Committee
4. REPORT – Status of Annual Audit of the Village of Willowbrook for the fiscal year 2014/15
5. REPORT - Monthly Disbursement Reports – July 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. VISITORS BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JULY 13, 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 Neal at 6:00 p.m.

2. ROLL CALL

Those present at roll call were Trustee Gayle Neal and Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, May 11, 2015 were reviewed and discussed.

Motion to approve made by Trustee Neal. Motion carried.

4. REPORT - Status of Implementation of BS & A Enterprise Resource Planning (ERP) Software System

Director of Finance Dittman reported that the software implementation had begun, starting with several conference calls held with the two project managers of BS & A: one is heading up the financial management portion and the other is heading the community development portion which encompasses the building department and business licenses. In addition, several conference calls and emails have occurred with the Village's current software provider (LaVerne Ohlwine - Decision Systems) to begin the data extraction process out of the current system. We have encountered a few bumps as the current software data is not able to be exported without Mr. Ohlwine writing export programs, which has a cost associated with it. To export all of the utility billing history back to 1995, just the current year of accounting and just the current year of payroll will cost \$21,000 (which is within the overall budget for the ERP project). Additional years of history that we could export for accounting would be \$2,500/yr., and for payroll would be \$2,500/yr.; due to the cost we will not export additional history. Also, we do not plan to export any parking ticket or business license data from Decision Systems as we have Excel spreadsheets that already contain this data. We have the option to pay an annual maintenance fee of about \$4,000 to be able to access the history in Decision Systems after the conversion is done.

Also, the new server that will host the new software has been ordered. The server is a virtualized server that will be able to house the new software plus is "expandable" to house the Village's email server, file server and water server when those existing servers' useful lives expire in the next 1-2 years. The virtualized server will have more memory and processing power that can be shared between the applications as needed and will be a cheaper alternative to buying individual servers for each application as the Village has done in the past.

Meetings and training dates have been scheduled for the implementation which will be ongoing through January 2016. There are 12 professionals from BS & A that will be involved in various aspects of the implementation.

5. REPORT - Monthly Disbursement Reports - May and June 2015

The Committee reviewed and highlighted the items below for the months of May and June.

- Total cash outlay for all Village funds - \$1,416,426 (May) and \$1,186,012 (June). Includes handwritten checks in May of \$349,980 to FBG Corp (final Village Hall payment) and \$55,661 to Bredemann Ford for 3 new squads, and June handwritten checks include \$128,981 to Utility Dynamics (street repairs), \$57,554 to Currie Motors (squad cars), \$12,500 to Northern Michigan for new canine & training (paid for with DEA funds), and \$13,560 to Cintas for AEDs.
- Payroll for active employees including all funds - \$478,815 (May - 3 payrolls) and \$313,049 (June - 2 payrolls). The change from the prior fiscal year is a 4.55% increase, which includes a 2.75% union increase, additional police overtime, and addition of Finance Director (in June).
- Ave. daily outlay of cash for all Village funds - \$45,691 (May) and \$39,534 (June). Fiscal year to date daily average is \$42,612.
- Ave. daily expenditures for the General Fund - \$23,224 (May) and \$28,030 (June). Fiscal year to date average is \$25,627.

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 fiscal year to date collections through June 30, 2015.

- Sales tax receipts - \$544,751 up 2.95% from the prior year. Trending 5.2% over budget.
- Income Tax receipts - \$216,657 up 22.3% compared to the prior year, 61.3% over budget. Director Dittman noted that May is always an atypically high month due to the April income tax filings that are remitted in May.
- Utility tax receipts - \$153,323 down 17.27% from the prior year, 19.4% under budget, consisting of:
 - Telecomm tax - \$73,357, down 4.81%. Director Dittman noted that the state has completed recouping about \$32,000 over several months which began August 2014 due to a lawsuit the state lost with a phone company.
 - Northern IL gas - \$17,764, down 58.64%
 - ComEd - \$62,455, down 4.78%
- Places of Eating Tax receipts - \$85,407 up 2.33% compared to the prior year, trending 11.2% over budget.
- Fines - \$27,590 down 13.55% compared with the prior year, 1.75% over budget. Fines come from County distributions and also local fine

tickets written by Village police officers.

- Red Light Fines - \$71,920 down 33.5% from the prior year receipts, trending 23.2% below budget. A discussion ensued regarding the cameras being out of service for a few weeks in June due to camera maintenance and construction on Rt. 83; Director Dittman will follow up with Chief Shelton on the exact dates the cameras were down. The revenue in future months is expected to decrease as a result.
- Building Permit receipts - \$32,531 up 55.72% from the prior year, trending at 176.22% above budget. Several large permits such as Whole Foods were received late in fiscal year 2014/15.
- Water sales receipts - \$570,959 up 20.32% from the prior year, 8.78% above budget, attributable in part to the 12% rate increase effective 1/1/2015. Director Dittman noted that a rate increase does not necessarily equate to the same % increase in revenue as customers increase their water conservation when rates go up. There are still a few new MTUs that need to be installed due to residents being on vacation, etc. and the Village staff being unable to access the meter to change it out, however all districts have now been through one billing cycle with most of the new MTUs in place. The water department staff has been fielding many phone calls with questions about their bills during the MTU replacement process, and we expect this to start leveling off going forward now.
- Hotel/Motel Tax receipts - \$10,070 up 22.83% compared with the prior year, 71.5% below budget. The June 1 rate increase to 5% will be seen beginning with the payments received in July. Trustee Neal inquired about penalties that may be assessed to late taxpayers. Director Dittman replied that penalties have not been assessed in practice but that late notices are sent when necessary. Director Dittman will look into what the Village code allows for penalties and report back.
- Motor Fuel Tax receipts - \$38,511 down 49.85% compared with the prior year, 30.2% under budget. This is due to an additional receipt over and above the normal monthly allotment of the State of IL's Capital Bill for \$38,941 which occurred last year in May 2014. A second disbursement occurred in August 2014; this represents two payments during the Village's fiscal year 2014/15 but one payment during each of the State's fiscal years (which runs July-June).

The reports above were approved by Trustee Neal.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications received.

9. ADJOURNMENT

Motion to adjourn at 6:29 p.m. was made by Trustee Neal.

(Minutes transcribed by: Carrie Dittman, 7/15/2015)

**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
JUNE	221,045.30	78,570.73	66,923.74		\$ 1,416,425.61
JUNE	369,060.00	133,030.57	99,816.62	217,564.93	2
JULY	114,733.01	75,745.42	66,231.29		\$ 1,186,011.89
JULY	417,577.27	143,381.41	99,943.16	9,528.66	\$ 927,140.22
AUG					\$ -
AUG					\$ -
SEP					\$ -
SEP					\$ -
OCT					\$ -
OCT					\$ -
NOV					\$ -
NOV					\$ -
DEC					\$ -
DEC					\$ -
JAN					\$ -
JAN					\$ -
FEB					\$ -
FEB					\$ -
MAR					\$ -
MAR					\$ -
APR					\$ -
APR					\$ -
APR					\$ -
	<u>\$ 1,581,343.84</u>	<u>\$ 737,234.12</u>	<u>\$ 570,516.01</u>	<u>\$ 640,483.75</u>	<u>\$ 3,529,577.72</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	320,008.70	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	\$ 1,111,872.39	7
AVERAGE PAYROLL	\$ 148,045.10		\$ 151,482.58		\$ 158,838.91	
CHANGE FROM PRIOR YEAR	3.94%		2.32% ***		4.86% ****	

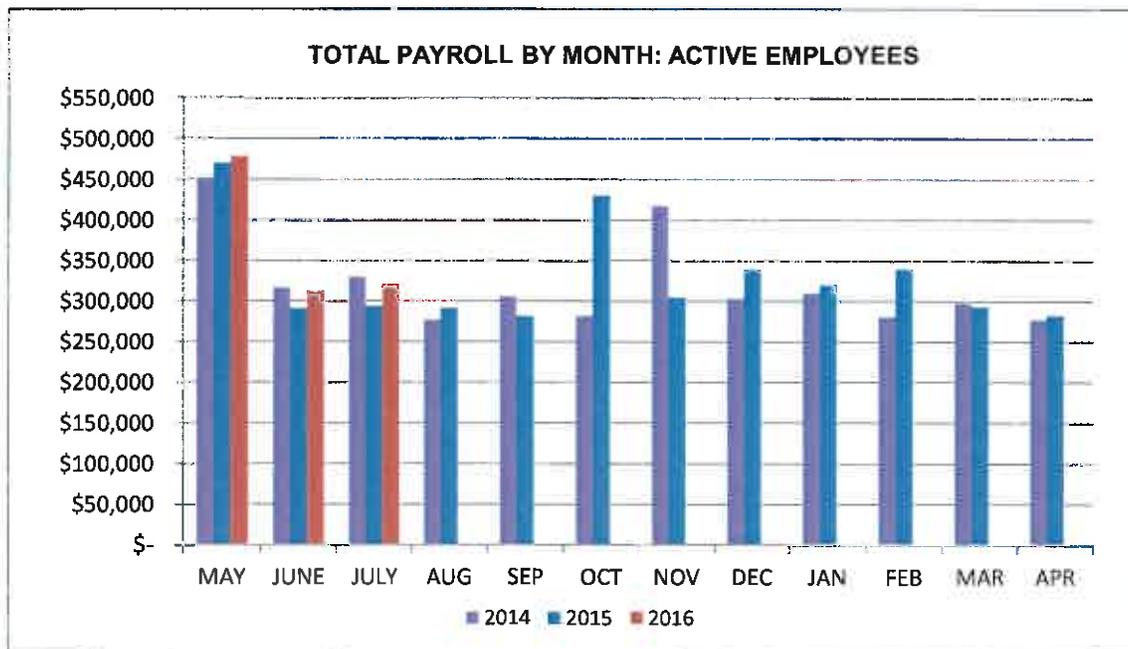
^ Includes gross salary and payroll taxes for active employees only

* includes voluntary separation payout for 1 employee

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

***includes 2.75% union increase

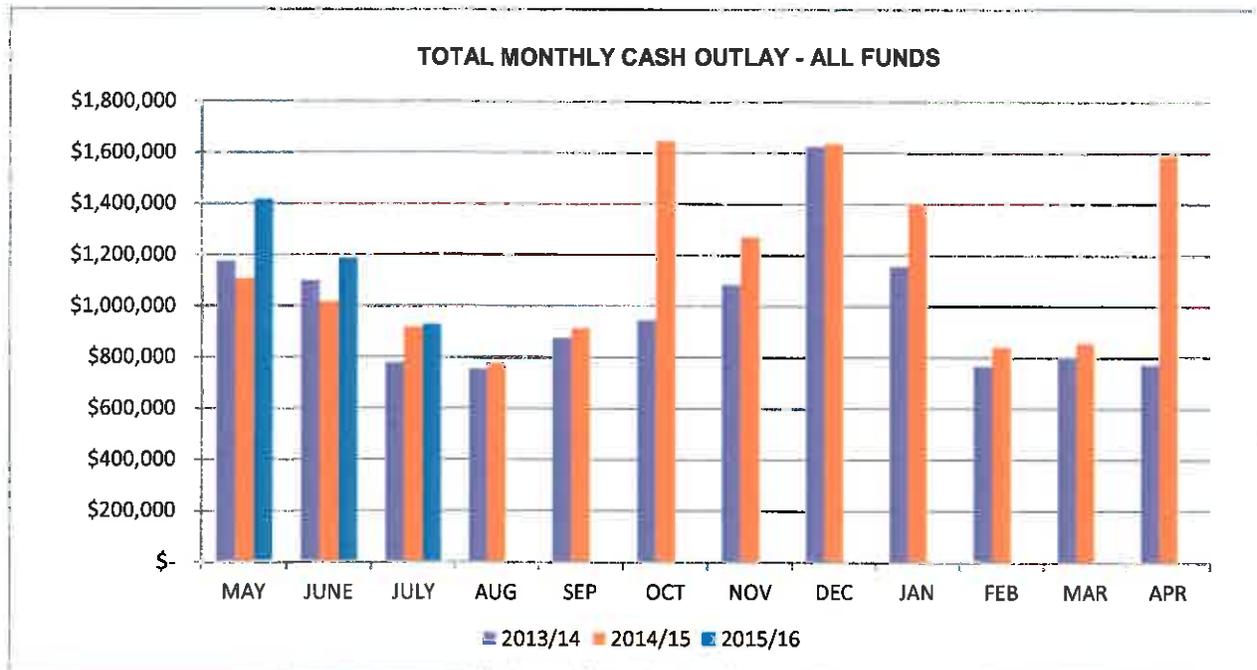
****includes 2.75% union increase, additional police overtime, addition of Finance Director



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

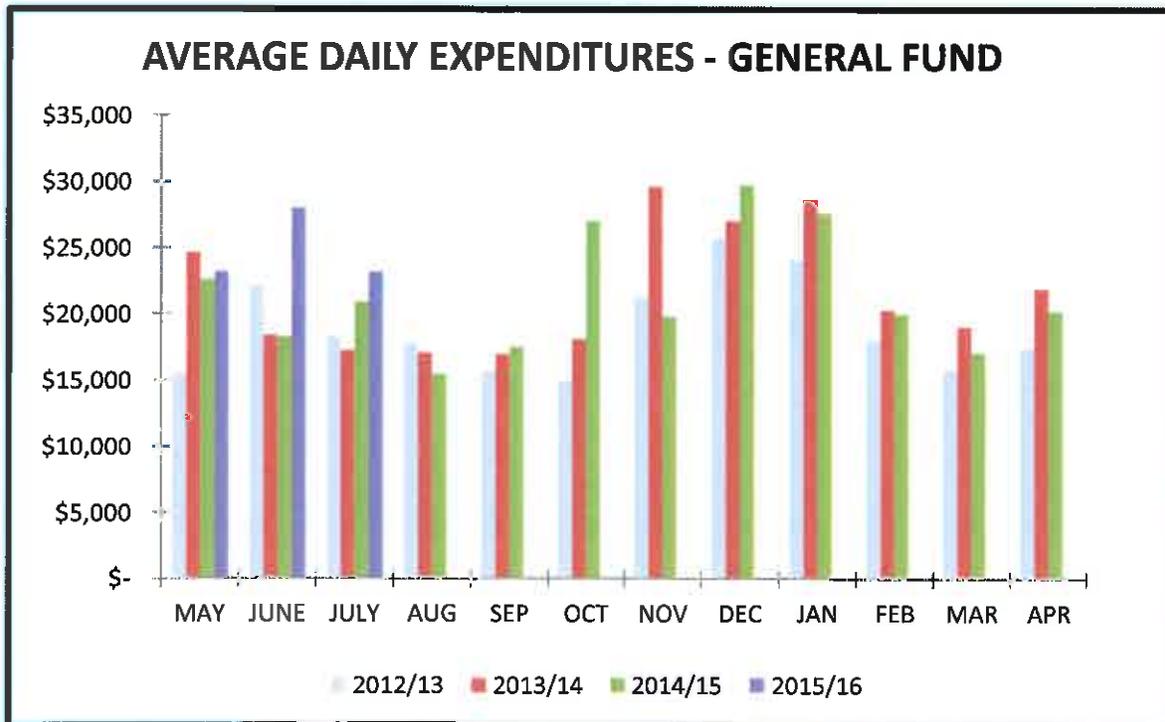
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2014/15	FISCAL 2015/16
MAY	\$ 1,175,287.73 *	\$ 1,108,402.97	\$ 1,416,425.61 **	\$ 35,754.93	\$ 45,691.15
JUNE	1,100,094.57	1,018,002.67	1,186,011.89	33,933.42	39,533.73
JULY	778,105.54	919,041.35	927,140.22	29,646.50	29,907.75
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	\$ 3,529,577.72		
AVERAGE	\$ 986,178.91	\$ 1,166,007.86	\$ 1,176,525.91	\$ 38,285.56	\$ 38,377.54

- * 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	23,172.61
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	\$ 24,808.82



**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	267,013
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	\$ 821,764
MTH AVG		\$ 296,853	\$ 306,479	\$ 303,747	\$ 306,650	\$ 273,921
BUDGET		\$ 3,217,250	\$ 3,493,374	\$ 3,447,000	\$ 3,450,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 832,193
YEAR TO DATE THIS YEAR : \$ 821,764
DIFFERENCE : \$ (10,429)

PERCENTAGE CHANGE :

-1.25%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
PERCENTAGE OF YEAR COMPLETED : 25.00%
PERCENTAGE OF REVENUE TO DATE : 22.83%
PROJECTION OF ANNUAL REVENUE : \$ 3,633,679
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 33,679
EST. PERCENT DIFF ACTUAL TO BUDGET **0.9%**

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

Note 1

MONTH	11-12	12-13	13-14	14-15	15-16
MAY	\$ 83,421	\$ 107,307	\$ 145,711	\$ 129,077	\$ 153,084
JUNE	50,979	56,417	49,504	48,077	63,573
JULY	66,040	72,448	75,818	79,570	89,698
AUG	45,433	45,462	47,106	46,418	
SEPT	43,732	45,094	45,955	45,391	
OCT	69,459	71,005	80,177	80,992	
NOV	44,235	53,652	53,084	54,604	
DEC	41,649	44,277	42,371	41,059	
JAN	61,880	68,634	78,464	69,567	
FEB	71,344	81,019	83,270	103,795	
MARCH	47,598	45,430	47,560	45,280	
APRIL	73,904	78,886	83,170	92,531	
TOTAL	\$ 699,674	\$ 769,631	\$ 832,190	\$ 836,361	\$ 306,355
MTH AVG	\$ 58,306	\$ 64,136	\$ 69,349	\$ 69,697	\$ 102,118
BUDGET	\$ 686,000	\$ 646,306	\$ 725,760	\$ 787,000	\$ 634,095

Boxed Numbers - Village has not yet received distribution

Note 1 Village's population decreased from 8,967 to 8,540 beginning June 2011

YEAR TO DATE LAST YEAR:	\$ 256,724
YEAR TO DATE THIS YEAR:	\$ 306,355
DIFFERENCE:	\$ 49,631

PERCENTAGE CHANGE:

19.33%

BUDGETED REVENUE:	\$ 634,095
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	48.31%
PROJECTION OF ANNUAL REVENUE :	\$ 998,050
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 363,955
EST. PERCENT DIFF ACTUAL TO BUDGET	57.4%

**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	74,787
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	\$ 228,110
MTH AVG	\$ 95,520	\$ 97,367	\$ 94,123	\$ 87,271	\$ 76,037
BUDGET	\$ 1,197,000	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000

YEAR TO DATE LAST YEAR: \$ 268,740
 YEAR TO DATE THIS YEAR: \$ 228,110
 DIFFERENCE: \$ (40,630)

PERCENTAGE CHANGE:

-15.12%

BUDGETED REVENUE: \$ 1,075,000
 PERCENTAGE OF YEAR COMPLETED : 25.00%
 PERCENTAGE OF REVENUE TO DATE : 21.22%
 PROJECTION OF ANNUAL REVENUE : \$ 888,923
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (186,077)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-17.3%**

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	34,148
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	\$ 107,505
					YTD PRIOR YEAR		\$ 114,566
					YTD CURRENT YEAR		\$ 107,505
					DIFFERENCE		\$ (7,061)
					PERCENTAGE CHANGE		-6.16%

VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
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	\$ 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	6,147
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	<u>26,718</u>	<u>24,038</u>	<u>15,881</u>	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	
TOTAL:	\$ 171,556	\$ 161,977	\$ 147,709	\$ 134,645	\$ 180,463	\$ 187,745	\$ 23,911

YTD PRIOR YEAR	\$ 52,015
YTD CURRENT YEAR	\$ 23,911
DIFFERENCE	\$ (28,104)
PERCENTAGE CHANGE	-54.03%

**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	46,836
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	\$ 132,243
MTH AVG	\$ 36,736	\$ 38,945	\$ 39,112	\$ 41,674	\$ 44,081
BUDGET	\$ 429,500	\$ 450,581	\$ 450,000	\$ 450,000	\$ 460,000

YEAR TO DATE LAST YEAR: \$ 127,223
YEAR TO DATE THIS YEAR: \$ 132,243
DIFFERENCE: \$ 5,020

PERCENTAGE OF INCREASE:

3.95%

BUDGETED REVENUE: \$ 460,000
PERCENTAGE OF YEAR COMPLETED : 25.00%
PERCENTAGE OF REVENUE TO DATE : 28.75%
PROJECTION OF ANNUAL REVENUE : \$ 519,816
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 59,816
EST. PERCENT DIFF ACTUAL TO BUDGET **13.0%**

**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	12,817
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	\$ 40,407
MTH AVG	\$ 13,770	\$ 12,443	\$ 12,399	\$ 14,222	\$ 13,469
BUDGET	\$ 200,000	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 50,573
 YEAR TO DATE THIS YEAR : \$ 40,407
 DIFFERENCE : \$ (10,166)

PERCENTAGE CHANGE

-20.10%

BUDGETED REVENUE: \$ 145,000
 PERCENTAGE OF YEAR COMPLETED : 25.00%
 PERCENTAGE OF REVENUE TO DATE : 27.87%
 PROJECTION OF ANNUAL REVENUE : \$ 136,359
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (8,641)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-5.96%**

**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	33,585
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	\$ 105,505
MTH AVG	\$ 46,514	\$ 46,376	\$ 65,643	\$ 51,977	\$ 35,168
BUDGET	\$ 511,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000

YEAR TO DATE LAST YEAR : \$ 173,565
 YEAR TO DATE THIS YEAR : \$ 105,505
 DIFFERENCE : \$ (68,060)

PERCENTAGE CHANGE: -39.21%

BUDGETED REVENUE: \$ 540,000
 PERCENTAGE OF YEAR COMPLETED : 25.00%
 PERCENTAGE OF REVENUE TO DATE : 19.54%
 PROJECTION OF ANNUAL REVENUE : \$379,144
 EST. DOLLAR DIFF ACTUAL TO BUDGET (\$160,856)
 EST. PERCENT DIFF ACTUAL TO BUDGET -29.8%

Note 1 - The red light cameras at 63rd & Rt. 83 and at 75th & Rt. 83 were down beginning May 22 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.

**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	19,427
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	\$ 51,958
MTH AVG	\$ 14,833	\$ 19,464	\$ 21,500	\$ 29,564	\$ 17,319
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:	\$ 35,899
YEAR TO DATE THIS YEAR:	<u>\$ 51,958</u>
DIFFERENCE:	\$ 16,059

PERCENTAGE OF CHANGE: 44.73%

BUDGETED REVENUE:	\$ 200,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	25.98%
PROJECTION OF ANNUAL REVENUE :	\$ 513,471
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 313,471
EST. PERCENT DIFF ACTUAL TO BUDGET	156.74%

**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	218,363	3.2%	
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	\$ 789,322		
MTH AVG	\$ 157,135	\$ 195,815	\$ 236,828	\$ 249,838	\$ 263,107		
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:	\$ 686,085
YEAR TO DATE THIS YEAR:	\$ 789,322
DIFFERENCE:	\$ 103,237

PERCENTAGE OF INCREASE: **15.05%**

BUDGETED REVENUE:	\$ 3,316,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	23.80%
PROJECTION OF ANNUAL REVENUE :	\$ 3,449,178
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 133,178
EST. PERCENT DIFF ACTUAL TO BUDGET	4.02%

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

MONTH	Note 1, 2		Note 3, 4		Note 5, 6, 7	
	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	27,829	
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	8,077	5,049	3,459	3,179		
TOTAL	\$ 63,099	\$ 56,982	\$ 56,982	\$ 48,699	\$ 37,899	
MTH AVG	\$ 5,655	\$ 5,258	\$ 4,749	\$ 4,058	\$ 12,633	
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.

Note 7 - First month with the 5% hotel tax effective (includes 3 hotels' payments).

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

YEAR TO DATE LAST YEAR:	\$ 13,394
YEAR TO DATE THIS YEAR:	\$ 37,899
DIFFERENCE:	\$ 24,505

PERCENTAGE CHANGE:

182.96%

BUDGETED REVENUE:	\$ 210,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	18.05%
PROJECTION OF ANNUAL REVENUE :	\$ 137,796
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (72,204)
EST. PERCENT DIFF ACTUAL TO BUDGET	-34.4%

**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		12,105
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	\$	50,616
MTH AVG	\$	21,114	\$	20,349	\$	20,726	\$	23,588	\$	16,872
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 :	\$	93,414
YEAR TO DATE THIS YEAR :	\$	50,616
DIFFERENCE :	\$	(42,798)

PERCENTAGE OF CHANGE:

-45.82%

BUDGETED REVENUE:	\$	203,252
PERCENTAGE OF YEAR COMPLETED :		25.00%
PERCENTAGE OF REVENUE TO DATE :		24.90%
PROJECTION OF ANNUAL REVENUE :	\$	153,372
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(49,880)
EST. PERCENT DIFF ACTUAL TO BUDGET		-24.5%

*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.