



EST. 1960

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

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## AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, MAY 9, 2016, 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

Mark Shelton

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
  - a) April 11, 2016 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Update: Official Payments Credit Card Processing
5. REPORT – Monthly Disbursement Reports – April 2016
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



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, APRIL 11, 2016 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 5:30 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 5:35.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Finance/Administration Committee held on Monday, February 8, 2016 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

**4. DISCUSSION – Fiscal Year 2015/16 Audit Engagement**

Director of Finance Dittman reported that in FY 2010, the Village approved a three year contract with the accounting firm of Wolf & Co. to provide audit services to the Village. After FY 2012, Wolf continued to provide audit services on a year-to-year basis. In FY 2015, Wolf was merged into another accounting firm called BKD, LLP, however it retained the same audit partner and manager that previously provided services to the Village.

BKD LLP has submitted an engagement letter to audit the Village's FY 2015/16 year-end financial statements at a cost of \$28,900, which includes the base audit fee of \$25,500 plus additional one-time fees of \$1,900 and \$1,500, respectively, to implement GASB Statement No. 68 for the IMRF pension plan and police pension plan. The overall increase over last year's fee is \$1,400, or 5%. The base audit fee decreased by a net \$300 for elimination of the TIF District audit, as the TIF was closed during the last audit period.

The committee approved the recommendation to engage BKD in a one year audit engagement, which will be presented to the Village Board at the next meeting.

**5. REPORT – Monthly Disbursement Reports – February & March 2016**

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

- Total cash outlay for all Village funds – \$843,545 & \$968,714
- Payroll for active employees including all funds - \$347,437 & \$339,053 (2 payrolls each month). The change from the prior fiscal year is a cumulative 13.6% increase, due in part to the separation payouts in August & October to 2 retiring police officers.
- Average daily outlay of cash for all Village funds – \$29,088 & \$31,249. Fiscal year to date daily average is \$38,023.
- Average daily expenditures for the General Fund - \$19,732 & \$22,134. Fiscal year to date average is \$23,568.

**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 March 31, 2016:

- Sales tax receipts - \$3,521,261 up 2.77% from the prior year. Trending 5.1% over budget.
- Income Tax receipts - \$827,486 up 11.25% compared to the prior year, 46.7% over budget. The budget had been reduced by 20% to plan for an anticipated reduction of funds from the State of Illinois.
- Utility tax receipts - \$893,263 down 6.54% from the prior year, 9.0% under budget, consisting of:
  - Telecomm tax - \$391,497, up 1.71%.
  - Northern IL gas - \$103,389, down 38.46%
  - ComEd - \$401,434, down 1.09%
- Places of Eating Tax receipts - \$475,717 up 4.12% compared to the prior year, trending 13.2% over budget.
- Fines - \$122,852 down 25.1% compared with the prior year, 11.84% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$324,894 down 44.38% from the prior year receipts, trending 35.8% below budget. Director Dittman reported that Chief Shelton had informed her that the cameras at 75<sup>th</sup> Street and at Midway Drive were back in service as of September 27. The 63<sup>rd</sup> Street cameras went down on May 22 and are not yet operational; IDOT has not granted permission to ATS to get this intersection back online yet, however they are expected to be live during the summer.
- Building Permit receipts - \$343,859 up 2.75% from the prior year, and we have exceeded the annual budget by \$143,000.
- Water sales receipts - \$3,109,842 up 12.75% from the prior year, 1.94% 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.
- Hotel/Motel Tax receipts - \$196,573 up 331.84% compared with the prior year, 0.1% above budget. The June 1 rate increase to 5% is now apparent beginning with the June tax payments received in July.
- Motor Fuel Tax receipts - \$202,735 down 26.33% compared with the prior year (due to the receipt of the IL Capital Bill last year), 2.6% above budget.

The reports above were approved by Chairman Davi and 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 6:01 p.m. was made by Trustee Neal.

(Minutes transcribed by: Carrie Dittman, 5/4/2016)

**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 &amp; 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 <b>1</b>	\$ 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 <b>2</b>	\$ 1,186,011.89
JULY	114,733.01	75,745.42	66,231.29		
JULY	417,577.27	143,381.41	99,943.16	9,528.66	\$ 927,140.22
AUG	182,507.66	75,487.09	66,333.54		
AUG	271,219.45	231,486.41	177,909.91	2,279.88	\$ 1,007,223.94
SEP	224,028.23	73,995.81	65,207.22		
SEP	299,508.92	146,523.60	101,164.92	192,403.61 <b>3</b>	\$ 1,102,832.31
OCT	84,892.15	76,340.12	63,482.72		
OCT	391,693.02	92,732.72	90,044.92		
OCT		133,527.34	103,254.01	381,054.54 <b>4</b>	\$ 1,417,021.54
NOV	447,003.64	84,835.71		<b>5</b>	
NOV	1,047,024.71	133,263.94	93,741.08	1,323.37	\$ 1,807,192.45
DEC	513,546.68	93,989.66	73,098.91		
DEC - safety		36,979.42	20,096.11		
DEC		128,433.27	93,216.49	7,410.42	\$ 966,770.96
JAN	448,342.16	97,471.36	75,751.13		
JAN	260,929.02	145,557.47	99,698.51	605.60	\$ 1,128,355.25
FEB	160,475.70	105,199.46	74,911.36		
FEB	258,370.72	147,550.24	97,037.59	-	\$ 843,545.07
MAR	232,820.89	96,908.17	71,064.70		
MAR	317,796.81	148,560.94	99,947.10	1,615.11	\$ 968,713.72
APR	67,763.80	109,183.16	78,052.38		
APR	316,155.70	82,600.50	68,355.29		
APR		162,044.39	111,098.10	8,670.29	\$ 1,003,923.61
	<u>\$ 7,105,423.10</u>	<u>\$ 3,139,904.90</u>	<u>\$ 2,293,982.00</u>	<u>\$ 1,235,846.57</u>	<u>\$ 13,775,156.57</u>

\*\*Handwritten Checks were processed outside of the normal check run and did not appear on a board warrant report.

- 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.
- Note 3** Includes check to K-5 Construction of \$173,007 (street maintenance contract) & Shell Oil for \$6,360 (fleet gas)
- Note 4** Includes check to Era Valdivia for \$368,200 for water tank painting.
- Note 5** The 11/13/15 payroll liabilities of \$68,777.81 were included in the board's warrant list for the 11/23/15 meeting.

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

**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES)**

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	485,924.37	2
SEP	305,834.23 **	2	281,936	2	321,598.97	2
OCT	281,839.29	2	430,136	3	489,679.15	3
NOV	417,058.19	3	304,659	2	309,629.58	2
DEC	303,010.08	2	338,781	2	379,192.82	2 #
JAN	309,753.44	2	319,576	2	345,774.35	2
FEB	280,667.07	2	339,390	2	347,437.42	2
MAR	297,674.69	2	293,374	2	339,053.36	2
APR	277,745.82	2	282,993	2	533,906.27	3
<b>TOTAL</b>	<b>\$ 3,849,172.59</b>	<b>26</b>	<b>\$ 3,938,547.16</b>	<b>26</b>	<b>\$ 4,664,068.68</b>	<b>27</b>
AVERAGE PAYROLL	\$ 148,045.10		\$ 151,482.58		\$ 172,743.28	
CHANGE FROM PRIOR YEAR	3.94%		2.32% ***		14.04% ****	

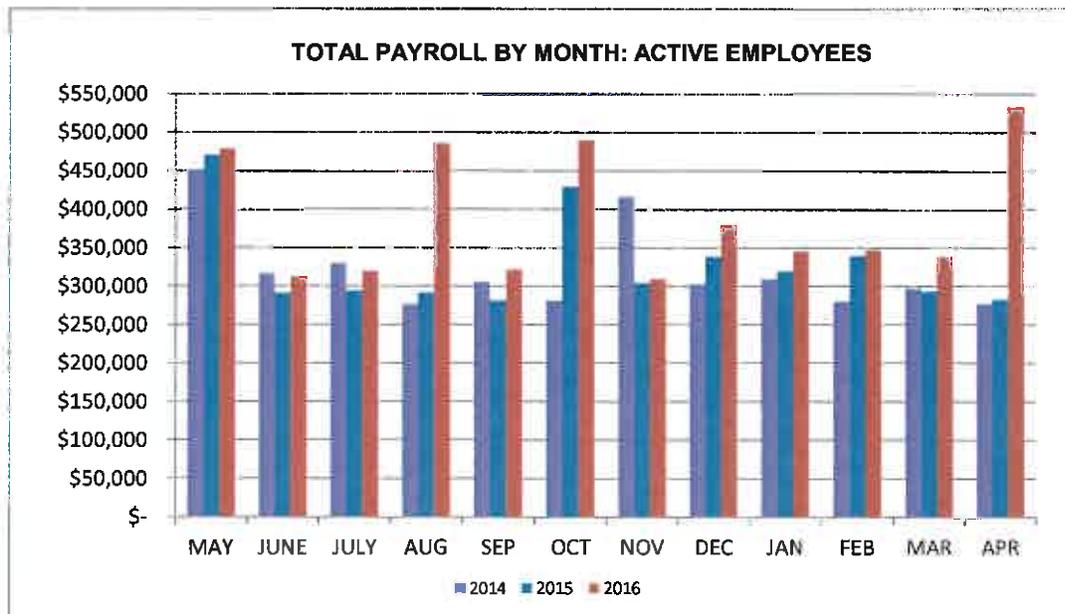
\* includes voluntary separation payout for 1 employee

\*\* 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, 2 retirement payouts

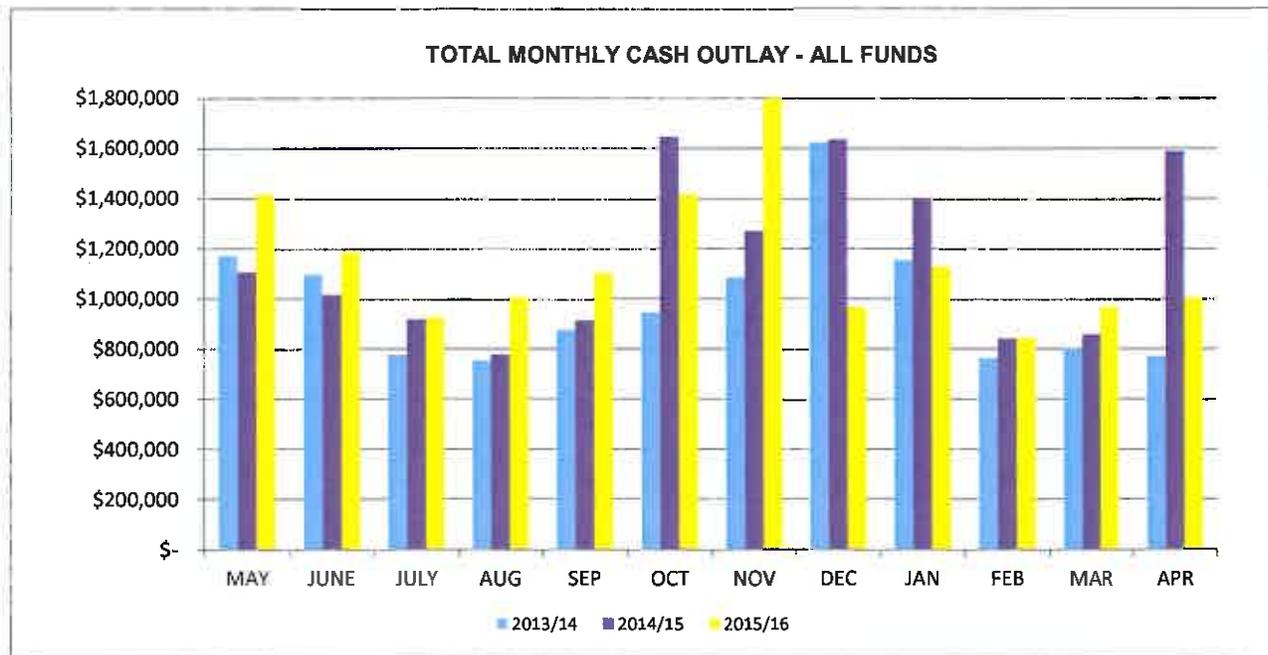
# Dec 2015 includes safety incentive payroll (\$55,968 gross)



**VILLAGE OF WILLOWBROOK  
CASH OUTLAY  
ALL FUNDS**

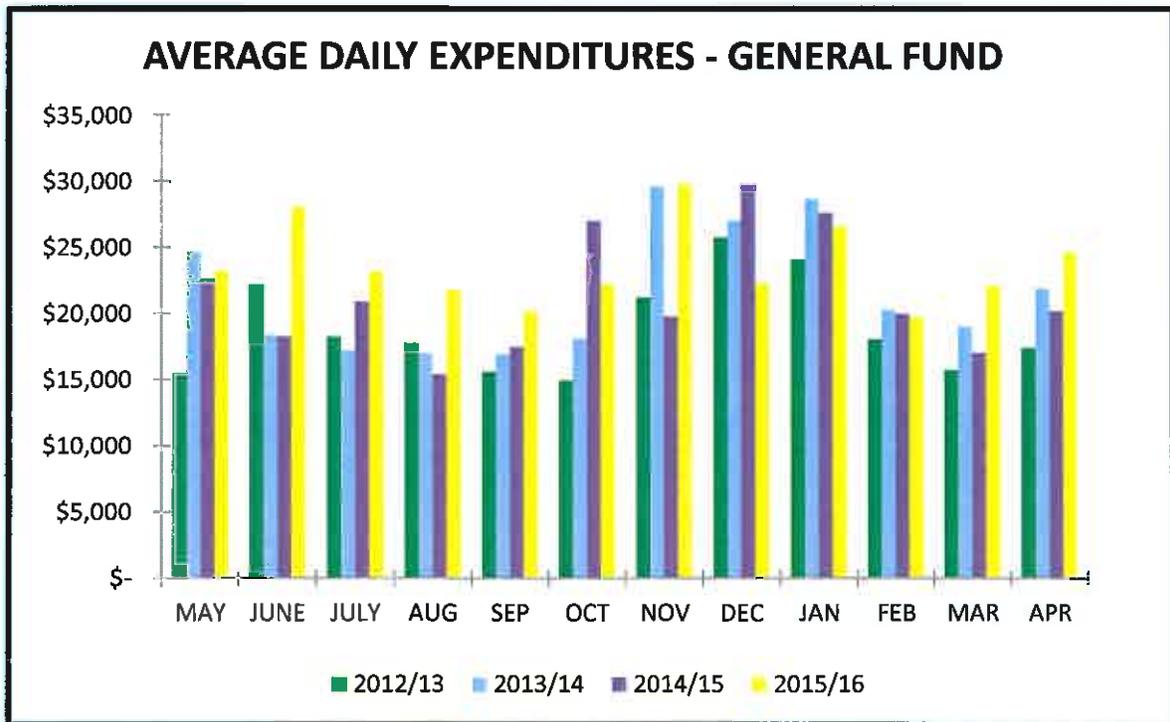
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2014/15	FISCAL 2015/16
MAY	\$ 1,175,287.73 *	\$ 1,108,402.97	\$ 1,416,425.61 **	\$ 35,754.93	\$ 45,691.15
JUNE	1,100,094.57	1,018,002.67	1,186,011.89	33,933.42	39,533.73
JULY	778,105.54	919,041.35	927,140.22	29,646.50	29,907.75
AUG	754,604.28	780,108.03 **	1,007,223.94 ****	25,164.78	32,491.09
SEP	875,835.59	915,353.51 **	1,102,832.31	30,511.78	36,761.08
OCT	946,433.58	1,647,789.09 **	1,417,021.54 ****	53,154.49	45,710.37
NOV	1,085,383.78	1,272,188.70 **	1,807,192.45 *****	42,406.29	60,239.75
DEC	1,626,336.84	1,637,512.82 **	966,770.96	52,822.99	31,186.16
JAN	1,157,265.95	1,403,199.95 **	1,128,355.25	45,264.51	36,398.56
FEB	766,244.52	842,727.64	843,545.07	30,097.42	29,087.76
MAR	796,003.58	858,059.34	968,713.72	27,679.33	31,248.83
APR	772,550.97	1,589,708.19 ***	1,003,923.61	52,990.27	33,464.12
<b>TOTAL</b>	<b>\$ 11,834,146.93</b>	<b>\$ 13,992,094.26</b>	<b>\$ 13,775,156.57</b>		
<b>AVERAGE</b>	<b>\$ 986,178.91</b>	<b>\$ 1,166,007.86</b>	<b>\$ 1,147,929.71</b>	<b>\$ 38,285.56</b>	<b>\$ 37,643.36</b>

- \* 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
- \*\*\*\* Includes retirement payout
- \*\*\*\*\* Includes final sales tax sharing payment on Town Center (typically paid in Dec)



**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	21,816.09
SEP	15,656.51	16,988.20	17,512.06	20,205.16
OCT	14,992.42	18,150.76	27,062.26	22,216.63
NOV	21,265.17	29,653.66	19,811.60	29,824.26
DEC	25,780.70	27,052.00	29,771.65	22,293.06
JAN	24,114.56	28,676.41	27,645.71	26,605.99
FEB	18,061.86	20,292.74	20,003.65	19,731.91
MAR	15,748.89	19,027.07	17,083.77	22,133.84
APR	17,417.76	21,927.12	20,220.75	24,627.63
<b>AVERAGE</b>	<b>\$ 18,896.77</b>	<b>\$ 21,594.79</b>	<b>\$ 21,364.61</b>	<b>\$ 23,656.75</b>





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

**Note 1**

<b>MONTH</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>
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	52,054
SEPT	43,732	45,094	45,955	45,391	49,578
OCT	69,459	71,005	80,177	80,992	87,136
NOV	44,235	53,652	53,084	54,604	57,454
DEC	41,649	44,277	42,371	41,059	44,933
JAN	61,880	68,634	78,464	69,567	84,307
FEB	71,344	81,019	83,270	103,795	92,258
MARCH	47,598	45,430	47,560	45,280	53,411
APRIL	73,904	78,886	83,170	92,531	82,644
<b>TOTAL</b>	<b>\$ 699,674</b>	<b>\$ 769,631</b>	<b>\$ 832,190</b>	<b>\$ 836,361</b>	<b>\$ 910,130</b>
<b>MTH AVG</b>	<b>\$ 58,306</b>	<b>\$ 64,136</b>	<b>\$ 69,349</b>	<b>\$ 69,697</b>	<b>\$ 75,844</b>
<b>BUDGET</b>	<b>\$ 686,000</b>	<b>\$ 646,306</b>	<b>\$ 725,760</b>	<b>\$ 787,000</b>	<b>\$ 634,095</b>

**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: \$ 836,361  
 YEAR TO DATE THIS YEAR: \$ 910,130  
 DIFFERENCE: \$ 73,769

PERCENTAGE CHANGE:

**8.82%**

BUDGETED REVENUE: \$ 634,095  
 PERCENTAGE OF YEAR COMPLETED : 100.00%  
 PERCENTAGE OF REVENUE TO DATE : 143.53%  
 PROJECTION OF ANNUAL REVENUE : \$ 910,130  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 276,035  
 EST. PERCENT DIFF ACTUAL TO BUDGET **43.5%**

**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	77,480
SEPT	105,187	97,521	85,886	80,670	83,767
OCT	87,792	91,554	91,517	78,849	84,774
NOV	88,869	84,535	76,797	72,129	77,541
DEC	85,543	85,580	86,830	75,956	73,164
JAN	99,304	95,118	96,816	91,629	82,913
FEB	102,349	106,312	110,480	104,644	90,637
MARCH	99,574	106,527	114,052	100,962	94,877
APRIL	94,549	101,146	108,307	91,452	78,653
TOTAL	\$ 1,168,404	\$ 1,129,481	\$ 1,129,481	\$ 1,047,254	\$ 971,916
MTH AVG	\$ 95,520	\$ 97,367	\$ 94,123	\$ 87,271	\$ 80,993
BUDGET	\$ 1,197,000	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000

YEAR TO DATE LAST YEAR: \$ 1,047,254  
 YEAR TO DATE THIS YEAR: \$ 971,916  
 DIFFERENCE: \$ (75,338)

PERCENTAGE CHANGE:

-7.19%

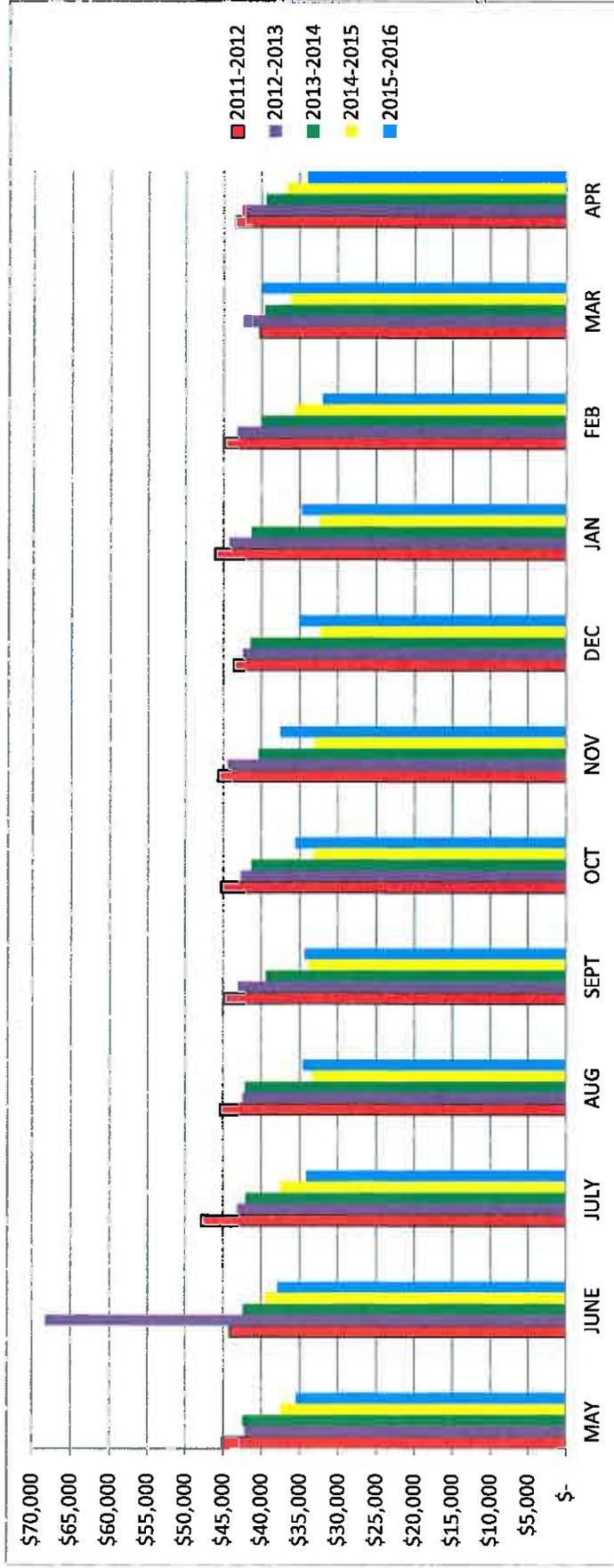
BUDGETED REVENUE: \$ 1,075,000  
 PERCENTAGE OF YEAR COMPLETED : 100.00%  
 PERCENTAGE OF REVENUE TO DATE : 90.41%  
 PROJECTION OF ANNUAL REVENUE : \$ 971,916  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (103,084)  
 EST. PERCENT DIFF ACTUAL TO BUDGET

-9.6%

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>
<b>MAY</b>	\$ 52,377	\$ 44,972	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456
<b>JUNE</b>	48,525	47,223	44,146	68,291	42,409	39,536	37,901
<b>JULY</b>	57,126	45,025	47,817	43,194	42,081	37,505	34,148
<b>AUG</b>	43,809	46,506	45,385	42,446	42,164	33,430	34,626
<b>SEPT</b>	47,730	46,612	44,870	43,089	39,419	33,909	34,389
<b>OCT</b>	53,788	47,373	45,249	42,717	41,333	33,239	35,567
<b>NOV</b>	49,640	37,447	45,682	44,479	40,398	33,142	37,509
<b>DEC</b>	43,911	46,354	43,687	42,474	41,474	32,322	35,136
<b>JAN</b>	47,537	45,007	46,094	44,272	41,338	32,454	34,752
<b>FEB</b>	39,757	45,269	44,813	43,250	40,051	35,607	32,046
<b>MAR</b>	50,611	36,213	40,246	42,291	39,527	36,250	39,967
<b>APR</b>	56,969	53,210	43,417	42,541	39,390	36,717	33,877
<b>TOTAL:</b>	<b>\$ 591,780</b>	<b>\$ 541,210</b>	<b>\$ 536,574</b>	<b>\$ 541,242</b>	<b>\$ 492,036</b>	<b>\$ 421,636</b>	<b>\$ 425,374</b>
				<b>YTD PRIOR YEAR</b>			<b>\$ 421,636</b>
				<b>YTD CURRENT YEAR</b>			<b>\$ 425,374</b>
				<b>DIFFERENCE</b>			<b>\$ 3,738</b>
				<b>PERCENTAGE CHANGE</b>			<b>0.89%</b>

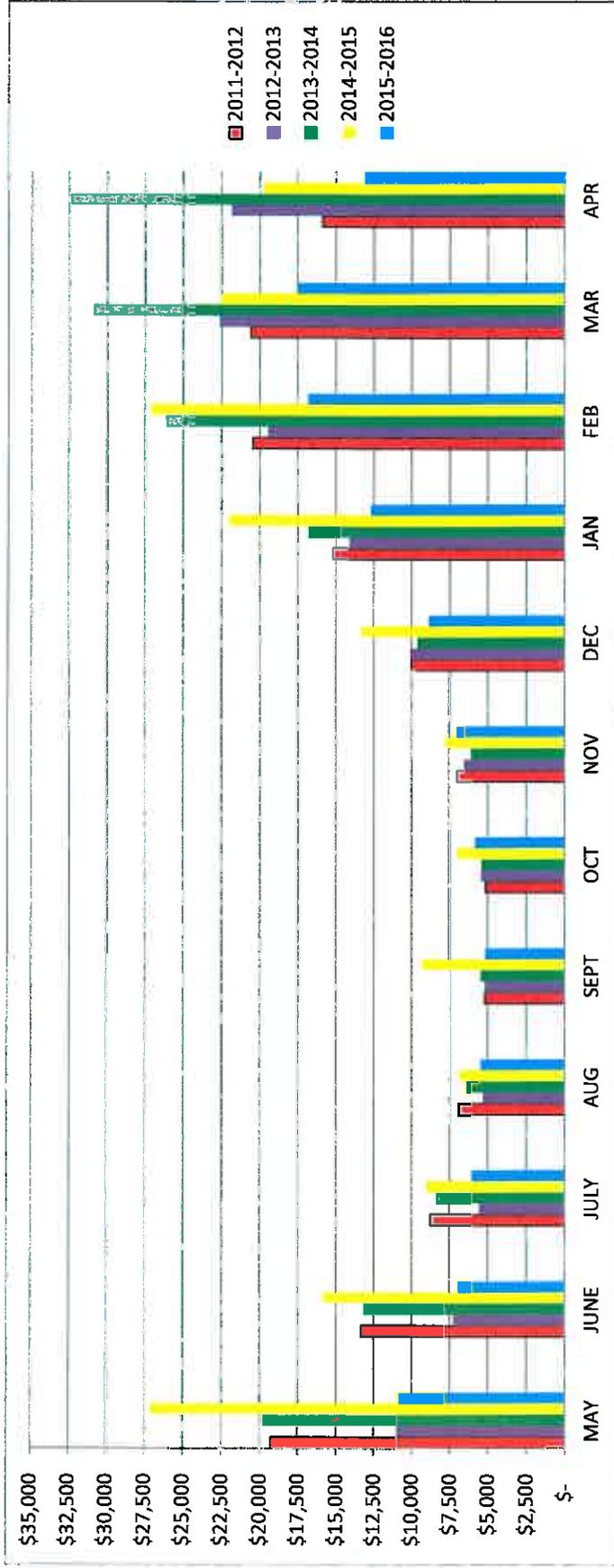
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS



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>
<b>MAY</b>	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832
<b>JUNE</b>	11,184	10,627	13,321	7,277	13,126	15,821	6,932
<b>JULY</b>	7,056	7,075	8,716	5,609	8,350	9,063	6,147
<b>AUG</b>	6,943	6,842	6,871	5,318	6,419	6,850	5,482
<b>SEPT</b>	6,089	6,016	5,190	5,214	5,485	9,298	5,187
<b>OCT</b>	5,384	6,237	5,141	5,450	5,431	6,986	5,873
<b>NOV</b>	7,168	6,763	6,975	6,591	6,141	7,796	7,043
<b>DEC</b>	9,653	8,859	10,035	10,121	9,658	13,316	8,900
<b>JAN</b>	15,511	16,170	15,217	14,119	16,750	22,014	12,720
<b>FEB</b>	26,774	24,393	20,479	19,476	26,101	27,140	16,804
<b>MAR</b>	31,709	26,521	20,614	22,616	30,852	22,595	17,469
<b>APR</b>	<u>26,718</u>	<u>24,038</u>	<u>15,881</u>	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>
<b>TOTAL:</b>	<b>\$ 171,556</b>	<b>\$ 161,977</b>	<b>\$ 147,709</b>	<b>\$ 134,645</b>	<b>\$ 180,463</b>	<b>\$ 187,745</b>	<b>\$ 116,451</b>
				<b>YTD PRIOR YEAR</b>			<b>\$ 187,745</b>
				<b>YTD CURRENT YEAR</b>			<b>\$ 116,451</b>
				<b>DIFFERENCE</b>			<b>\$ (71,294)</b>
				<b>PERCENTAGE CHANGE</b>			<b>-37.97%</b>

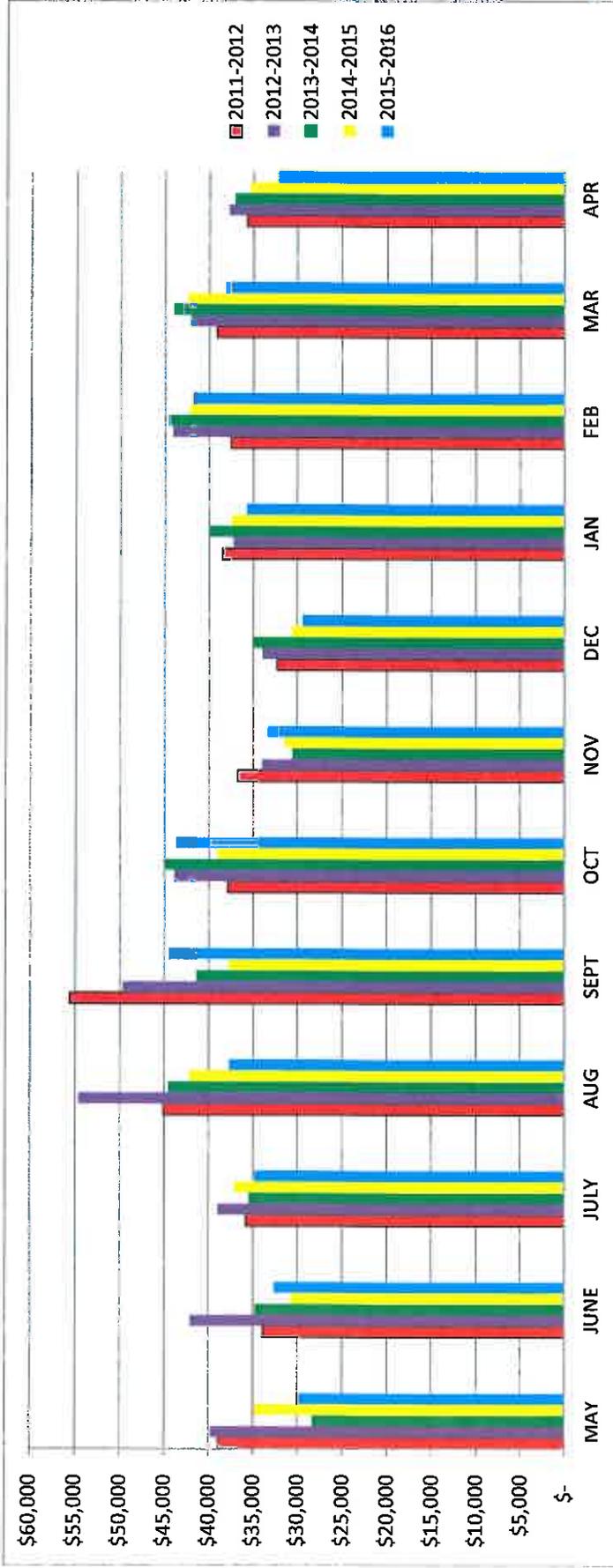
VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 NORTHERN ILLINOIS GAS  
 CASH BASIS



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	34,803
AUG	39,638	49,507	45,121	54,686	44,604	42,214	37,683
SEPT	41,828	54,853	55,597	49,745	41,416	37,735	44,502
OCT	33,092	47,193	37,872	43,915	44,973	39,066	43,645
NOV	33,023	34,807	36,682	33,992	30,575	31,474	33,301
DEC	31,108	32,056	32,290	33,983	35,055	30,601	29,440
JAN	38,627	36,609	38,464	37,255	39,885	37,443	35,753
FEB	46,059	45,953	37,527	44,114	44,586	42,180	41,787
MAR	40,000	37,219	39,185	42,121	43,930	42,448	38,065
APR	34,524	38,222	35,722	37,773	37,084	35,331	32,026
<b>TOTAL:</b>	<b>\$ 436,937</b>	<b>\$ 479,420</b>	<b>\$ 467,133</b>	<b>\$ 498,596</b>	<b>\$ 460,670</b>	<b>\$ 441,195</b>	<b>\$ 433,460</b>
				<b>YTD PRIOR YEAR</b>			<b>\$ 441,195</b>
				<b>YTD CURRENT YEAR</b>			<b>\$ 433,460</b>
				<b>DIFFERENCE</b>			<b>\$ (7,735)</b>
				<b>PERCENTAGE CHANGE</b>			<b>-1.75%</b>

VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 COMMONWEALTH EDISON  
 CASH BASIS



**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	43,155
SEPT	39,218	40,801	43,327	43,417	45,463
OCT	36,492	40,227	37,833	40,479	46,049
NOV	38,018	36,097	37,229	42,106	40,168
DEC	34,652	39,700	38,042	40,298	45,711
JAN	39,065	43,449	40,096	45,215	44,734
FEB	32,687	35,859	33,452	39,057	39,271
MARCH	34,986	34,674	34,611	36,910	38,923
APRIL	38,362	41,294	41,780	43,180	42,586
<b>TOTAL</b>	<b>\$ 440,831</b>	<b>\$ 467,335</b>	<b>\$ 469,342</b>	<b>\$ 500,084</b>	<b>\$ 518,303</b>
<b>MTH AVG</b>	<b>\$ 36,736</b>	<b>\$ 38,945</b>	<b>\$ 39,112</b>	<b>\$ 41,674</b>	<b>\$ 43,192</b>
<b>BUDGET</b>	<b>\$ 429,500</b>	<b>\$ 450,581</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 460,000</b>

YEAR TO DATE LAST YEAR: \$ 500,084  
YEAR TO DATE THIS YEAR: \$ 518,303  
DIFFERENCE: \$ 18,219

PERCENTAGE OF INCREASE:

**3.64%**

BUDGETED REVENUE: \$ 460,000  
PERCENTAGE OF YEAR COMPLETED : 100.00%  
PERCENTAGE OF REVENUE TO DATE : 112.67%  
PROJECTION OF ANNUAL REVENUE : \$ 518,303  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 58,303  
EST. PERCENT DIFF ACTUAL TO BUDGET **12.7%**

**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	12,842
AUG	15,404	5,385	9,322	7,725	12,465
SEPT	7,275	14,236	18,842	18,620	11,832
OCT	17,071	14,533	7,199	14,800	10,086
NOV	13,517	8,246	14,571	12,007	6,253
DEC	12,229	6,560	12,104	9,471	9,197
JAN	12,321	20,660	9,377	20,032	8,567
FEB	11,103	10,511	9,453	16,603	11,546
MARCH	16,448	14,546	18,160	14,188	12,474
APRIL	15,010	15,063	8,192	6,647	10,141
TOTAL	\$ 165,235	\$ 149,312	\$ 148,790	\$ 170,666	\$ 132,993
MTH AVG	\$ 13,770	\$ 12,443	\$ 12,399	\$ 14,222	\$ 11,083
BUDGET	\$ 200,000	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 170,666  
 YEAR TO DATE THIS YEAR : \$ 132,993  
 DIFFERENCE : \$ (37,673)

PERCENTAGE CHANGE

**-22.07%**

BUDGETED REVENUE: \$ 145,000  
 PERCENTAGE OF YEAR COMPLETED : 100.00%  
 PERCENTAGE OF REVENUE TO DATE : 91.72%  
 PROJECTION OF ANNUAL REVENUE : \$ 132,993  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (12,007)  
 EST. PERCENT DIFF ACTUAL TO BUDGET **-8.28%**

**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 <sup>1</sup>
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		12,160
SEPT		68,241		35,300		76,050		46,240		3,559
OCT		83,294		46,200		70,435		59,245		3,985
NOV		88,200		46,037		47,985		67,250		18,825
DEC		39,855		41,645		64,735		48,647		26,400
JAN		34,805		41,395		70,925		45,532		41,225
FEB		34,577		36,135		48,845		41,502		61,384
MARCH		19,223		44,325		43,885		38,735		51,851
APRIL		29,058		50,900		54,150		39,635		58,285
<b>TOTAL</b>	\$	558,163	\$	556,513	\$	787,715	\$	623,726	\$	383,179
<b>MTH AVG</b>	\$	46,514	\$	46,376	\$	65,643	\$	51,977	\$	31,932
<b>BUDGET</b>	\$	511,000	\$	540,000	\$	540,000	\$	540,000	\$	540,000

YEAR TO DATE LAST YEAR : \$ 623,726  
YEAR TO DATE THIS YEAR : \$ 383,179  
DIFFERENCE : \$ (240,547)

PERCENTAGE CHANGE: **-38.57%**

BUDGETED REVENUE: \$ 540,000  
PERCENTAGE OF YEAR COMPLETED : 100.00%  
PERCENTAGE OF REVENUE TO DATE : 70.96%  
PROJECTION OF ANNUAL REVENUE : \$383,179  
EST. DOLLAR DIFF ACTUAL TO BUDGET (\$156,821)  
EST. PERCENT DIFF ACTUAL TO BUDGET **-29.0%**

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 be active again by August 1, 2016 (for budgeting purposes, we have planned the first four months of FY 16/17 for no revenue from that intersection)

**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	15,151
SEPT	17,688	28,145	18,866	44,004 **	146,016 *****
OCT	6,235	6,068	12,371	36,458	24,175
NOV	27,435	8,391	26,382	4,709	39,743
DEC	31,298	14,215	8,540	52,875 ***	15,972
JAN	6,734	27,202	19,495	17,590	9,450
FEB	7,062	7,918	20,254	23,298	9,393
MARCH	31,730	19,167	19,319	110,947 ****	32,001
APRIL	18,959	32,909	26,032	20,098	24,754
<b>TOTAL</b>	<b>\$ 177,999</b>	<b>\$ 233,573</b>	<b>\$ 258,000</b>	<b>\$ 354,769</b>	<b>\$ 368,613</b>
<b>MTH AVG</b>	<b>\$ 14,833</b>	<b>\$ 19,464</b>	<b>\$ 21,500</b>	<b>\$ 29,564</b>	<b>\$ 30,718</b>
<b>BUDGET</b>	<b>\$ 150,000</b>	<b>\$ 110,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>\$ 200,000</b>

- \* 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
- \*\*\*\*\*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.

YEAR TO DATE LAST YEAR:	\$ 354,769
YEAR TO DATE THIS YEAR:	<u>\$ 368,613</u>
DIFFERENCE:	\$ 13,844

PERCENTAGE OF CHANGE:	<b>3.90%</b>
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BUDGETED REVENUE:	\$ 200,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	184.31%
PROJECTION OF ANNUAL REVENUE :	\$ 368,613
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 168,613
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>84.31%</b>

**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	303,288	17.4%	
SEPT	202,519	286,089	293,074	315,476	359,696	14.0%	
OCT	134,151	172,100	196,339	212,111	236,358	11.4%	
NOV	167,590	208,056	271,661	258,131	310,296	20.2%	
DEC	171,271	204,008	248,323	281,238	325,328	15.7%	
JAN	118,494	139,217	171,390	182,776	197,312	8.0%	
FEB	143,906	166,637	236,557	256,744	261,709	1.9%	
MARCH	163,023	188,447	280,092	307,225	326,533	6.3%	
APRIL	136,026	134,770	286,900	239,984	189,498	-21.0%	
TOTAL	\$ 1,885,623	\$ 2,349,775	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340		
MTH AVG	\$ 157,135	\$ 195,815	\$ 236,828	\$ 249,838	\$ 274,945		
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:	\$ 2,998,053
YEAR TO DATE THIS YEAR:	\$ 3,299,340
DIFFERENCE:	\$ 301,287

PERCENTAGE OF INCREASE: **10.05%**

BUDGETED REVENUE:	\$ 3,316,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	99.50%
PROJECTION OF ANNUAL REVENUE :	\$ 3,299,340
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (16,660)
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-0.50%</b>

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

MONTH	Note 1, 2		Note 3, 4		Note 5, 6, 7, 8	
	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	30,072	
SEPT	4,664	6,041	5,216	5,747	23,430	
OCT	6,463	11,030	4,929	5,677	22,458	
NOV	9,154	3,508	4,552	4,316	20,112	
DEC	5,428	5,611	3,666	3,491	16,043	
JAN	2,267	2,268	1,872	3,563	17,287	
FEB	1,945	3,306	3,462	2,572	15,509	
MARCH	4,123	3,634	2,185	3,014	13,763	
APRIL	8,077	5,049	3,459	3,179	15,745	
<b>TOTAL</b>	<b>\$ 63,099</b>	<b>\$ 56,982</b>	<b>\$ 56,982</b>	<b>\$ 48,699</b>	<b>\$ 212,318</b>	
<b>MTH AVG</b>	<b>\$ 5,655</b>	<b>\$ 5,258</b>	<b>\$ 4,749</b>	<b>\$ 4,058</b>	<b>\$ 17,693</b>	
<b>BUDGET</b>	<b>\$ 61,000</b>	<b>\$ 62,220</b>	<b>\$ 64,386</b>	<b>\$ 60,027</b>	<b>\$ 210,000</b>	

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

Note 8 - 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:	\$ 48,699
YEAR TO DATE THIS YEAR:	\$ 212,318
DIFFERENCE:	\$ 163,619

PERCENTAGE CHANGE:

**335.98%**

BUDGETED REVENUE:	\$ 210,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	101.10%
PROJECTION OF ANNUAL REVENUE :	\$ 212,318
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 2,318
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>1.1%</b>

**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	21,542 1
SEPT	18,325	18,222	20,530	12,653	20,756 1
OCT	16,417	54,763	14,523	17,202	13,977 1
NOV	18,240	17,307	57,598	18,515	18,160 1
DEC	19,269	18,450	16,093	18,766	21,032
JAN	17,963	17,678	21,370	21,506	19,274
FEB	17,273	17,157	18,831	20,211	18,616
MARCH	17,604	14,579	17,343	15,342	18,762
APRIL	17,123	17,253	13,637	7,870 *	16,136
<b>TOTAL</b>	<b>\$ 253,372</b>	<b>\$ 244,193</b>	<b>\$ 248,717</b>	<b>\$ 283,054</b>	<b>\$ 218,871</b>
<b>MTH AVG</b>	<b>\$ 21,114</b>	<b>\$ 20,349</b>	<b>\$ 20,726</b>	<b>\$ 23,588</b>	<b>\$ 18,239</b>
<b>BUDGET</b>	<b>\$ 226,865</b>	<b>\$ 222,328</b>	<b>\$ 205,814</b>	<b>\$ 241,766</b>	<b>\$ 203,252</b>

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

YEAR TO DATE LAST YEAR :	\$ 283,054
YEAR TO DATE THIS YEAR :	\$ 218,871
DIFFERENCE :	\$ (64,183)

PERCENTAGE OF CHANGE:

**-22.68%**

BUDGETED REVENUE:	\$ 203,252
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	107.68%
PROJECTION OF ANNUAL REVENUE :	\$ 218,871
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 15,619
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>7.7%</b>

*\*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.*

**Note 1 - Received payments in December 2015**