

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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A G E N D A

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Robert J. Pavelchik, Jr.

Director of Finance

Carrie Dittman

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, OCTOBER 9, 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) September 11, 2017 Regular Meeting of the Finance & Administration Committee
4. REPORT – Special Recreation Tax Levy
5. REPORT – Status of Annual Audit of the Village of Willowbrook for the fiscal year 2016-17
6. REPORT – Monthly Disbursement Reports – September 2017
7. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax
8. VISITOR'S BUSINESS
9. COMMUNICATIONS
10. 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, SEPTEMBER 11, 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 Chairman Davi at 5:35 p.m.

2. ROLL CALL:

Those present at roll call were Chairman Umberto Davi, Trustee Gayle Neal, Director of Finance Carrie Dittman and Assistant to the Village Administrator Garrett Hummel.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, August 14, 2017 were reviewed.

Motion to approve made by Trustee Neal, seconded by Chairman Davi. Motion carried.

4. REPORT – Monthly Disbursement Reports – August 2017

The Committee reviewed and accepted the disbursement reports for the month of August and key items are highlighted below:

- Total cash outlay for all Village funds – \$1,569,952. Fiscal Year to Date is \$6,280,008. August includes payments to Clauss Brothers for Willow Pond Park and to Tecorp for the Municipal Campus water tower painting project.
- Payroll monthly total for active employees including all funds - \$338,075 (2 payrolls). The average payroll for the year was \$160,692, which is a 9.70% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for August: \$50,644. Average monthly cash outlay for all Village funds fiscal year to date (YTD): \$1,570,002. Daily average fiscal YTD: \$51,031. This is unusually high due to the three construction projects occurring.
- Average daily expenditures for the General Fund only: \$31,154. Fiscal YTD average is \$30,837 which is a 27.4% increase from the prior year. The increase is due to the General Fund transfers out to the LAFER Fund to cover the police department renovation, now that the bond proceeds have been exhausted.

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

All revenues are fiscal year to date collections through August 31, 2017 (unaudited):

- Sales tax receipts - \$345,478 up 3.15% from the prior year. Trending 7.9% over budget.
- Business District sales tax receipts - \$38,019. This is a new report that we began presenting last month which shows collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from only the Town Center side as only those businesses are currently open. 27.73% of the annual budget has been collected (and 33.33% of the fiscal year has been completed).
- Income Tax receipts - \$37,423 down 2.86% compared to the prior year, 9.1% under budget. The state of Illinois is still one month in arrears in payments but should be caught up in September. The recent state

legislation also includes a 10% reduction in income tax, which is about \$86,254.

- Utility tax receipts - \$79,315 down 3.33% from the prior year, 5.7% under budget, consisting of:
 - Telecomm tax - \$31,879 down 7.59%
 - Northern IL gas - \$6,175 up 9.05%
 - ComEd - \$41,261 down 2.78%
- Places of Eating Tax receipts - \$41,124 down 6.3% compared to the prior year, trending 3.3% under budget. A new restaurant, Mod Pizza, opened in late August to occupy the vacant space left by Pei Wei Asian Diner in the Town Center.
- Fines - \$20,048 up 28.84% compared with the prior year, 62.57% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$49,475 down 26.25% from the prior year receipts, trending 5.2% under budget. The Rt. 83/63rd St. intersection cameras are still down, however, new poles and new cameras have recently been erected and the cameras are being tested.
- Building Permit receipts - \$63,136 up 55.98% from the prior year, 217.24% above budget.
- Water sales receipts - \$335,018 down 2.12% from the prior year, 2.20% below budget.
- Hotel/Motel Tax receipts - \$27,346 up 5.05% compared with the prior year. The revenue is trending at 9.6% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$19,740 up 2.84% compared with the prior year, 1.6% above budget.

Motion to approve the Monthly Disbursement reports and Revenue reports was made by Chairman Davi, seconded by Trustee Neal. Motion carried.

6. VISITOR'S BUSINESS

There were no visitors present at the meeting.

7. COMMUNICATIONS

Assistant to the Village Administrator Garrett Hummel gave an update on the status of the email migration to the cloud; this project, which was discussed at the committee meeting on June 12, was temporarily suspended while the police dept. renovation project was coming to a close and after the Village wide phone system was implemented. The cloud migration is expected to occur in the next 10-15 days. Hummel described how to access the current Village email and how the new platform will be nearly the same and will be accessible from various devices such as cell phones, desktops and tablets.

8. ADJOURNMENT

Motion to adjourn at 6:03 p.m. was made by Chairman Davi, seconded by Trustee Neal. Motion carried.

(Minutes transcribed by: Carrie Dittman, 9/12/2017)

COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
REPORT - Special Recreation Tax Levy	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety Meeting Date: 10/9/2017
<input type="checkbox"/> Discussion Only	<input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)
<input type="checkbox"/> Seeking Feedback	<input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)
<input type="checkbox"/> Regular Report	<input type="checkbox"/> Report/documents requested by Committee

BACKGROUND

One component in the Parks and Recreation Department budget process is the how the Special Recreation Tax Levy funds certain department expenditures. We are currently in the process of considering components of the Parks and Recreation FY 18-19 expenditures and what is ADA eligible. Below is a summary of the Special Recreation projects being considered, which was prepared by temporary Interim Parks & Recreation Superintendent John Fenske.

Since FY 2006, the Board levied the tax as an alternative to funding expenditures out of the regular General Fund sources. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$18.32. The Village Board determined that the effect of funding the following items through the Special Recreation Tax is preferable to funding them from the General Fund:

- 1) Willowbrook's membership in the Gateway Special Recreation Association and direct staff costs;
- 2) Expenditures in assisting recreation participants requiring ADA accommodations, such as one-on-one aides; and
- 3) Improvements to our parks and playgrounds in providing better accessibility

At the October 23, 2017 Village Board meeting, Staff anticipates making a recommendation to the Board to consider levying the Special Recreation tax for next year in the amount of \$78,341. At this amount, the tax impact for a home owner with a home market value of \$300,000 would be approximately \$18.02 (a decrease from the prior amount). This is a 4.9% increase from the prior year's levy, or \$3,721, and includes amounts planned for ADA accessibility at Ridgemoor Park. All tax collected is restricted to be used on special recreation activities. As of April 30, 2017, the Village has \$88,026 in accumulated special recreation tax funds to be used for this purpose, however that amount is expected to be completely exhausted on ADA improvements at Willow Pond Park.

The tax levy from last year vs. compared to the 2017 requested levy is as follows:

<u>Tax Levy Year 2016</u>	<u>Tax Levy Year 2017</u>
Gateway membership	\$ 37,785
Staff costs	5,400
ADA Accommodations	6,575
Park Maintenance	4,600
Park Improvements	104,035
Less: reserve at 4/30/2016	(79,959)
Less: est. add'l reserve at 4/30/17	<u>(3,816)</u>
Total Levy	\$ 74,620
	\$ 78,341

REQUEST FOR FEEDBACK (if any)

STAFF RECOMMENDATION (if any)

Staff recommends approving the 2017 Special Recreation Tax Levy and bringing forth to the Village board meeting on October 23.

2017 Special Recreation Tax Levy (To be Collected FY 2018-19)

A.	Gateway SRA Membership: based on 2% dues increase (Account 01-20-590-518)	\$ 38,541
B.	Staff Costs Estimate for Gateway SRA representation and communicating with residents on special recreation issues and representation at Gateway Board meetings. (Account 01-20-550-101)	\$ 5,400
C.	ADA Accomodations <ol style="list-style-type: none"> 1 Projections based on previous years to provide assistance for 1:1 aides. We are anticipating costs for FY 17-18 to be approximately \$6,000. Allocate \$6,500 for FY 18-19. (Account 01-20-590-520) 2 Special Recreation Fishing Day at Willow Pond = \$200.00 (Account 01-20-590-520) 3 Contingency for ADA assistance for participants in Parks & Recreation Department Activities = \$1,000 (Account 01-20-590-520) 	Subtotal ADA Accomodations \$ 7,700
D.	ADA Park Maintenance <ol style="list-style-type: none"> 1 Approved playground mulch (4 loads x \$1500/load) x 1/2 = \$3,000 (Account 01-20-590-519) 2 Labor for spreading mulch (4 loads x \$800) x 1/2 = \$1600 (Account 01-20-590-519) 3 Rental of handicapped portable toilet upgrade at Borse and Willow Pond \$25/month x 3 months x 2 parks = \$150.00 (Account 01-20-590-519) 	Subtotal ADA Park Maintenance \$ 4,750
E.	ADA Park Improvements <ol style="list-style-type: none"> 1 Contribution towards ADA accessible playground equipment - Ridgemoor Park (Account 01-20-590-521) \$ 21,950.00 	Subtotal ADA Park Improvements \$ 21,950
	TOTAL Expenditures	\$ 78,341
	LESS: Restricted estimated accumulated SRA Funds as of 4/30/18	\$ -
	Total for SRA Tax Levy - 2017	\$ 78,341 *

*contingent on tax cap limitation

FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
REPORT – Status of Annual Audit of the Village of Willowbrook for the fiscal year 2016/17	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety Meeting Date: 10/9/2017

<input type="checkbox"/> Discussion Only	<input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)
<input type="checkbox"/> Seeking Feedback	<input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)
<input checked="" type="checkbox"/> Regular Report	<input type="checkbox"/> Report/documents requested by Committee

BACKGROUND

The Village contracted with the accounting firm of BKD, LLP to audit the Village's records for the fiscal year ending April 30, 2017. The final audit fieldwork was conducted in August and a preliminary draft was issued in September, with the final draft to be presented to the Village Board at tonight's Village Board meeting. An unmodified "clean" audit opinion was rendered. In addition, below is a summary of results as of April 30, 2017:

	Actual	Budgeted	Variance
<u>Total General Fund revenues:</u>	\$8,568,803	\$8,253,918	+\$314,885
<u>Total General Fund expenditures:</u>	\$8,210,787	\$9,301,138	(\$1,090,351)*
Change in General Fund's fund balance:	\$115,354	(\$1,343,699)	+\$1,459,053
Total General Fund ending fund balance:	\$6,155,723	\$4,012,188	+\$2,143,535
Unrestricted General Fund ending fund balance:	\$5,925,276	n/a	n/a
Daily operating cost – General Fund:	\$22,495	\$23,082	
Days operating expense in reserve:	263	174	

* Includes effect of Willow Pond Park suspensions (\$800,000 budgeted but not spent)

Other Funds:	Fund Balance @ 4/30/17	Net Income (Loss)
Water – Operating	\$ 5,030,836	\$ 267,351
Water – Capital Improvement	\$ 165,730	\$ (214,208)
Motor Fuel Tax	\$ 240,791	\$ (200,862)
Hotel/Motel Tax	\$ 217,363	\$ 71,263
Rt. 83/Plainfield Rd Business District Tax	\$ 80,428	\$ 80,428
Capital Projects	\$ 290	\$ (85,315)
Debt Service	\$ 0	\$ (22)
L.A.F.E.R	\$ (32,149)	\$ (3,007,338)
Police Pension	\$ 20,396,498	\$ 1,375,289
Special Service Area Agency Fund	\$ 5,408	\$ 312

REQUEST FOR FEEDBACK

N/A

STAFF RECOMMENDATION

N/A

**VILLAGE OF WILLOWSBROOK
CHECKS ISSUED
FISCAL YEAR 2017-2018**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1		MONTHLY TOTAL
			HANDWRITTEN CHECKS		
MAY	\$ 244,929.12	\$ 157,703.50			
MAY	312,498.23	253,106.16	\$ 376,235.59	2	\$ 1,344,472.60
JUNE	423,024.97	137,557.68			
JUNE	378,543.50	264,362.06	230,766.20	3	\$ 1,434,254.41
JULY	299,887.23	140,659.59			
JULY	424,956.70	271,266.30	794,559.33	2,3	\$ 1,931,329.15
AUG	376,847.53	182,340.02			
AUG	347,891.57	260,654.33	402,218.09	3	\$ 1,569,951.54
SEPT	260,274.68	133,848.37			
SEPT	306,137.15	163,428.99			
SEPT		239,107.23	370,578.71	4	\$ 1,473,375.13
OCT					
OCT				\$	-
NOV					
NOV				\$	-
DEC					
DEC - safety				\$	-
DEC					
JAN				\$	-
JAN				\$	-
FEB					
FEB				\$	-
MAR					
MAR				\$	-
MAR					
APR				\$	-
APR					
	\$ 3,374,990.68	\$ 2,204,034.23	\$ 2,174,357.92		\$ 7,753,382.83

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

Note 2 Includes payments to LJ Morse approved separately by Village Board

Note 3 Includes payments to Clauss Brothers & Tecorp approved separately by Village Board

Note 4 Includes payments to Clauss Brothers & M & J Asphalt approved separately by Village Board

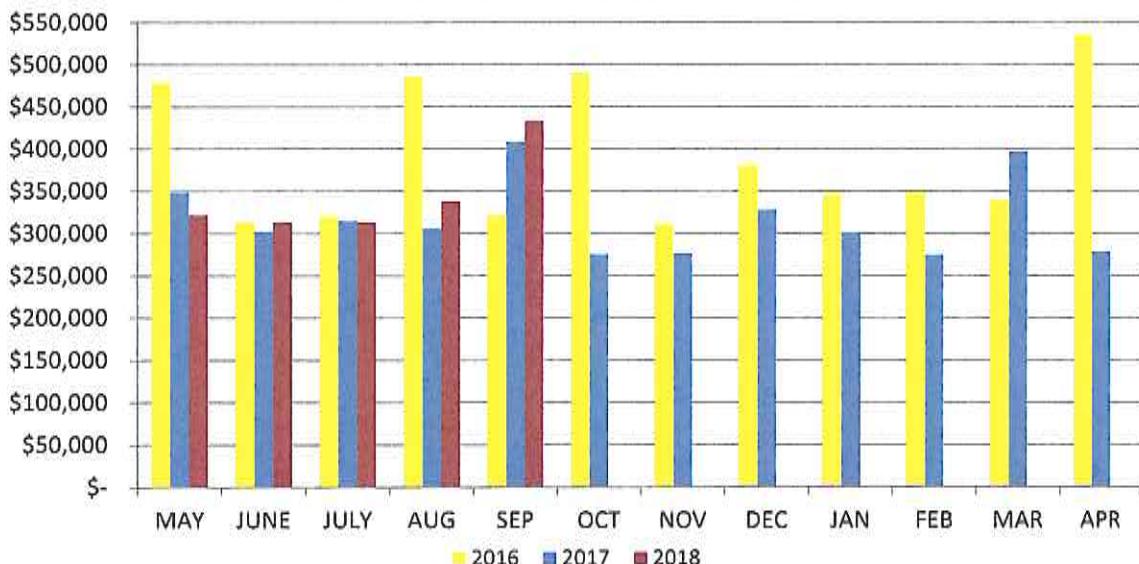
**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2016 - FY 2018**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2016	# of payrolls	FISCAL 2017	# of payrolls	FISCAL 2018	# of payrolls
MAY	\$ 478,815	3	\$ 348,394	2	\$ 321,672	2
JUNE	313,049	2	302,429	2	312,782	2
JULY	320,009	2	314,983	2	313,010	2
AUG	485,924	2	305,498	2	338,075	2
SEP	321,599	2	408,797	3	433,195	3
OCT	489,679	3	275,405	2		
NOV	309,630	2	276,469	2		
DEC	379,193	2 *	327,559	2 *		
JAN	345,774	2	300,427	2		
FEB	347,437	2	274,528	2		
MAR	339,053	2	396,135	3		
APR	533,906	3	277,793	2		
TOTAL	\$ 4,664,069	27	\$ 3,808,417	26	\$ 1,718,734	11
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 156,249	
CHANGE FROM PRIOR YEAR			-15.21%			6.67%

* Includes safety incentive

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

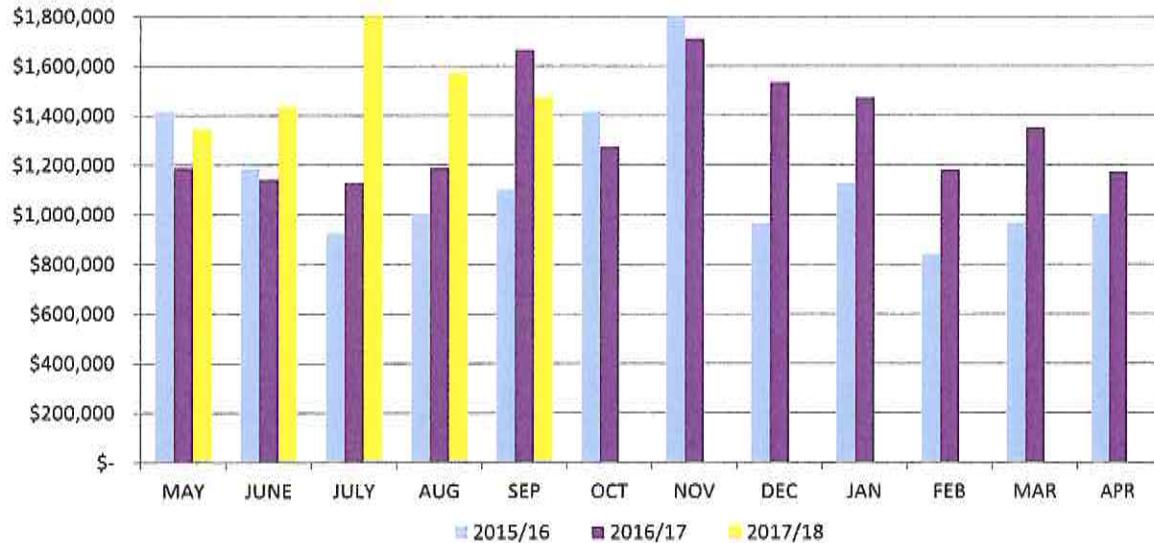


**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2017/18	FISCAL 2016/17
MAY	\$ 1,416,426	* \$ 1,188,234	** \$ 1,344,473	@ \$ 43,370	\$ 38,330
JUNE	1,186,012	1,141,186	1,434,254	& ^ \$ 47,808	38,040
JULY	927,140	1,128,892	1,931,329	@ & ^ \$ 62,301	36,416
AUG	1,007,224	** 1,188,339	# 1,569,952	& ^ \$ 50,644	38,334
SEP	1,102,832	1,665,829	# 1,473,375	^ \$ 49,113	55,528
OCT	1,417,022	** 1,273,226			41,072
NOV	1,807,192	*** 1,711,581	@		57,053
DEC	966,771	1,533,413	@		49,465
JAN	1,128,355	1,472,885	#		47,512
FEB	843,545	1,180,244	@		42,152
MAR	968,714	1,351,417	@		43,594
APR	1,003,924	1,171,733	@		39,058
TOTAL	\$ 13,775,157	\$ 16,006,979	\$ 7,753,383		
AVERAGE	\$ 1,147,930	\$ 1,333,915	\$ 1,550,677	\$ 50,647	\$ 43,879

- * Includes payment to FBG Corp. for Village Hall remodel
- ** Includes retirement payout
- *** Includes final sales tax sharing payment on Town Center
- # Includes payment to Am-Coat Painting for standpipe repainting
- @ Includes payment to LJ Morse for police department renovation
- & Includes payment to Tecorp for water tower painting
- ^ Includes payment to Clauss Brothers for Willow Pond Park renovation

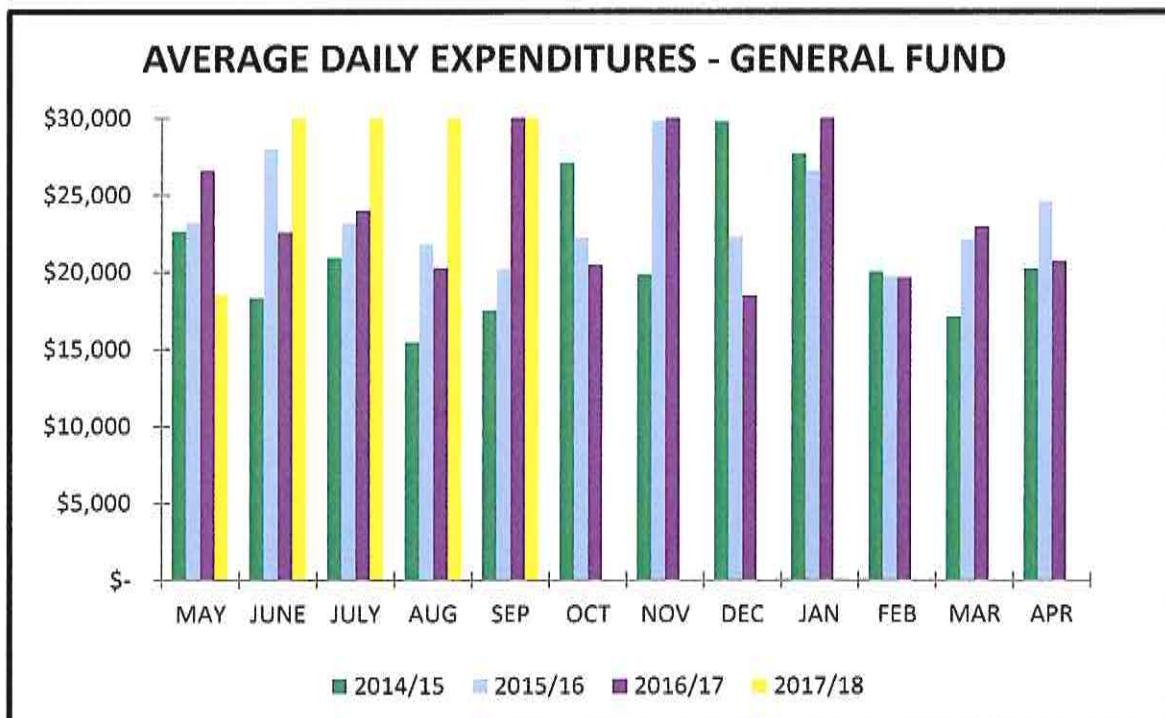
TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



VILLAGE OF WILLOWSBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

MONTH	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18
MAY	\$ 22,642	\$ 23,224	\$ 26,585	\$ 18,548
JUNE	18,301	28,030	22,563	30,355
JULY	20,913	23,173	24,006	43,297 *
AUG	15,408	21,816	20,266	31,156
SEP	17,512	20,205	31,190	38,541
OCT	27,062	22,217	20,454	
NOV	19,812	29,824	31,257	
DEC	29,772	22,293	18,476	
JAN	27,646	26,606	32,341	
FEB	20,004	19,732	19,649	
MAR	17,084	22,134	22,966	
APR	20,221	24,628	20,696	
AVERAGE	\$ 21,365	\$ 23,657	\$ 24,204	\$ 32,379
% CHANGE		10.73%	2.31%	33.78%

* Includes \$602,000 contribution towards police dept renovation (transfer to LAFER Fund)



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE	DIST	MADE	13-14	14-15	15-16	16-17	17-18			
MAY	FEB	\$	250,138	\$	245,589	\$	253,282	\$	267,882	\$	264,472
JUNE	MAR		304,370		293,285		301,469		312,681		304,436
JULY	APR		295,557		293,319		267,013		269,580		304,926
AUG	MAY		334,102		342,029		328,251		331,887		345,478
SEPT	JUNE		338,139		330,203		349,847		398,196		354,582
OCT	JULY		300,405		318,631		306,409		316,266		
NOV	AUG		332,925		349,800		337,896		315,293		
DEC	SEPT		288,422		287,860		360,843		325,374		
JAN	OCT		283,164		303,324		318,340		289,208		
FEB	NOV		295,860		296,349		304,839		304,898		
MARCH	DEC		387,074		365,874		393,072		371,080		
APRIL	JAN		234,816		253,532		266,970		263,392		
TOTAL			\$ 3,644,970		\$ 3,679,794		\$ 3,788,231		\$ 3,765,737		\$ 1,573,893
MTH AVG			\$ 303,747		\$ 306,650		\$ 315,686		\$ 313,811		\$ 314,779
BUDGET			\$ 3,447,000		\$ 3,450,000		\$ 3,600,000		\$ 3,600,000		\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 1,580,226

YEAR TO DATE THIS YEAR : \$ 1,573,893

DIFFERENCE : \$ (6,333)

PERCENTAGE CHANGE :

-0.40%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 43.72%

PROJECTION OF ANNUAL REVENUE : \$ 3,750,645

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 150,645

EST. PERCENT DIFF ACTUAL TO BUDGET

4.2%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX***

MONTH SALE DIST	MADE		16-17	17-18
MAY	FEB		\$ -	\$ 33,892
JUNE	MAR		-	36,583
JULY	APR		-	35,311
AUG	MAY		-	38,019
SEPT	JUNE		-	37,321
OCT	JULY		-	
NOV	AUG		-	
DEC	SEPT		-	
JAN	OCT		-	
FEB	NOV		-	
MARCH	DEC		-	
APRIL	JAN		32,744	
TOTAL			\$ 32,744	\$ 181,126
MTH AVG			\$ 32,744	\$ 36,225
BUDGET			\$ -	\$ 518,650

**Includes only the Town Center portion of the Business District as that is the only section that has open businesses.*

YEAR TO DATE LAST YEAR :	\$ -
YEAR TO DATE THIS YEAR :	\$ 181,126
DIFFERENCE :	\$ 181,126

PERCENTAGE CHANGE : #DIV/0!

CURRENT FISCAL YEAR :

BUDGETED REVENUE:	\$ 518,650
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	34.92%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 145,711	\$ 129,077	\$ 153,084	\$ 116,485	\$ 114,461
JUNE	49,504	48,077	63,573	55,680	59,196
JULY	75,818	79,570	89,698	79,465	78,309
AUG	47,106	46,418	52,054	46,276	37,423
SEPT	45,955	45,391	49,578	50,547	44,142
OCT	80,177	80,992	87,136	74,694	
NOV	53,084	54,604	57,454	50,133	
DEC	42,371	41,059	44,933	45,419	
JAN	78,464	69,567	84,307	73,433	
FEB	83,270	103,795	92,258	84,930	
MARCH	47,560	45,280	53,411	44,453	
APRIL	83,170	92,531	82,644	85,726	
TOTAL	\$ 832,190	\$ 836,361	\$ 910,130	\$ 807,241	\$ 333,531
MTH AVG	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270	\$ 66,706
BUDGET	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418	\$ 862,540

Boxed Numbers - Village has not yet received distribution

YEAR TO DATE LAST YEAR:	\$ 348,453
YEAR TO DATE THIS YEAR:	\$ 333,531
DIFFERENCE:	\$ (14,922)

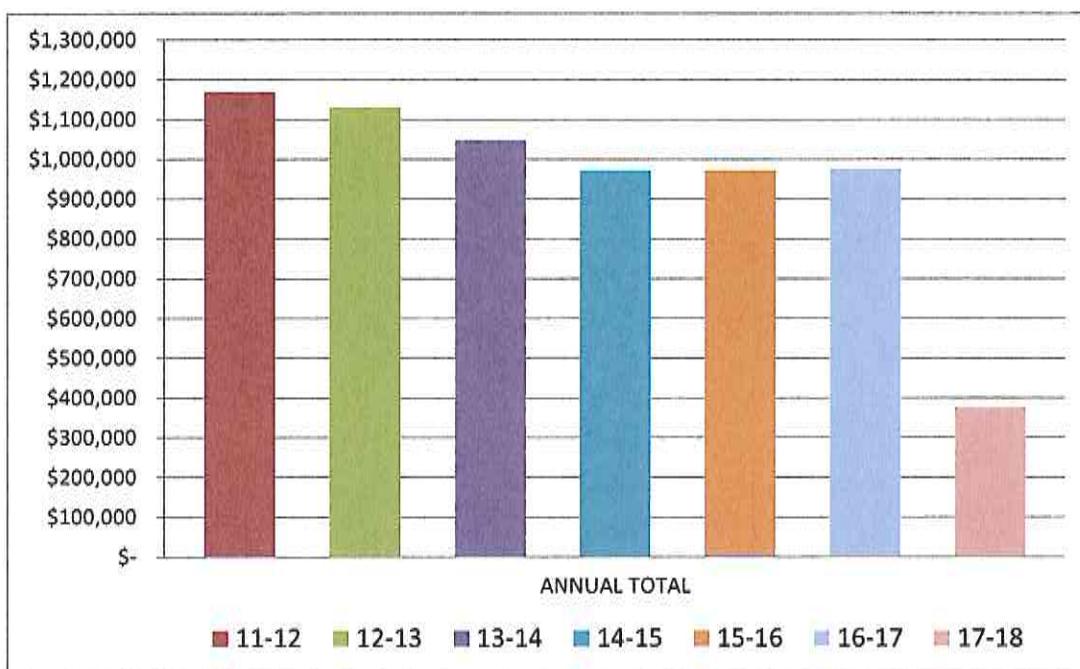
PERCENTAGE CHANGE: -4.28%

BUDGETED REVENUE:	\$ 862,540
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	38.67%
PROJECTION OF ANNUAL REVENUE :	\$ 772,672
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (89,868)
EST. PERCENT DIFF ACTUAL TO BUDGET	-10.4%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES

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

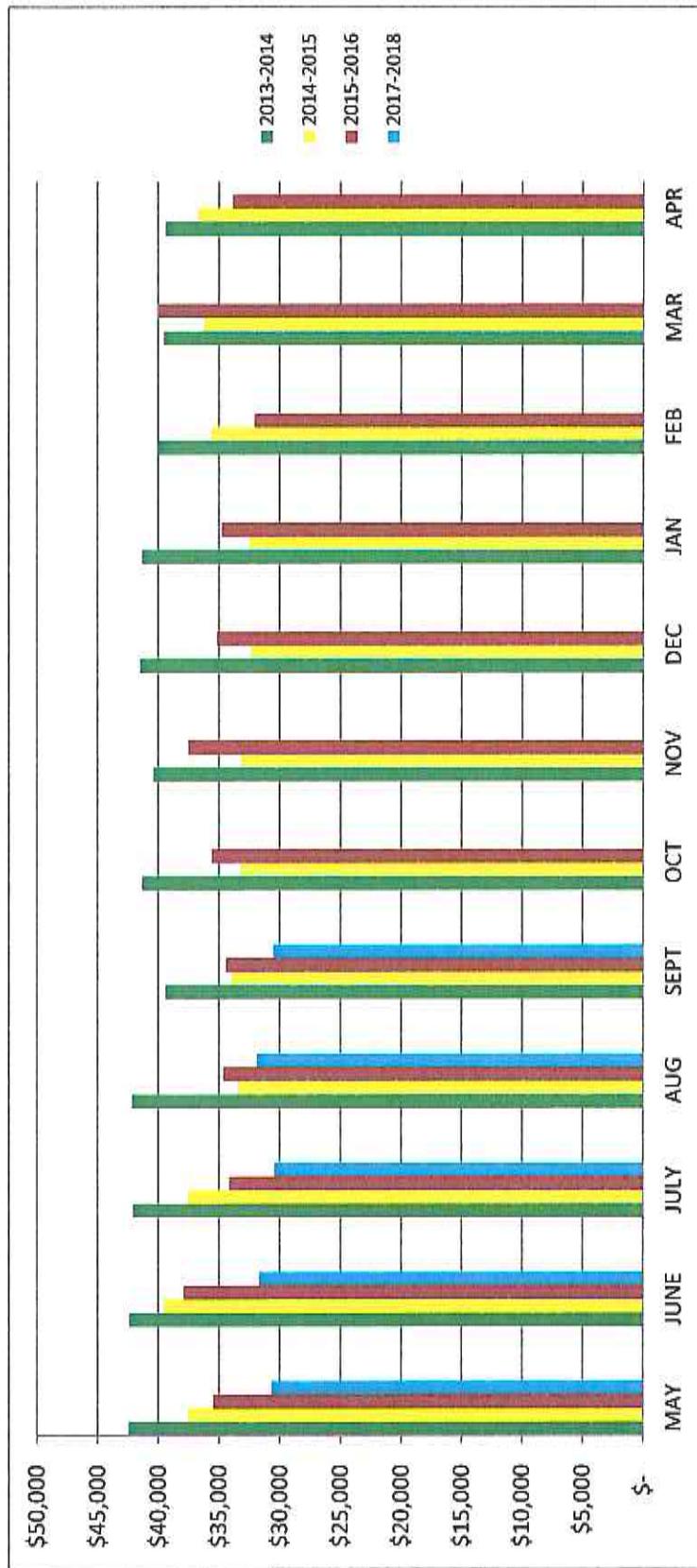
MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 90,574	\$ 99,485	\$ 76,117	\$ 76,429	\$ 71,829
JUNE	89,915	85,846	77,206	73,715	72,444
JULY	85,555	83,409	74,787	78,330	73,703
AUG	92,752	82,223	77,480	79,068	79,315
SEPT	85,886	80,670	83,767	80,232	78,406
OCT	91,517	78,849	84,774	83,653	
NOV	76,797	72,129	77,541	74,678	
DEC	86,830	75,956	73,164	73,400	
JAN	96,816	91,629	82,913	87,946	
FEB	110,480	104,644	90,637	96,872	
MARCH	114,052	100,962	94,877	90,339	
APRIL	108,307	91,452	78,653	80,801	
TOTAL	\$ 1,047,254	\$ 971,916	\$ 971,916	\$ 975,463	\$ 375,697
MTH AVG	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289	\$ 75,139
BUDGET	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000
YEAR TO DATE LAST YEAR:		\$ 387,774			
YEAR TO DATE THIS YEAR:		\$ 375,697			
DIFFERENCE:		\$ (12,077)			
PERCENTAGE CHANGE:			-3.11%		
BUDGETED REVENUE:				\$ 1,000,000	
PERCENTAGE OF YEAR COMPLETED :				41.67%	
PERCENTAGE OF REVENUE TO DATE :				37.57%	
PROJECTION OF ANNUAL REVENUE :				\$ 945,083	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (54,917)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-5.5%	



**VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS**

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
MAY	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774	\$ 30,650
JUNE	68,291	42,409	39,536	37,901	35,405	31,679
JULY	43,194	42,081	37,504	34,148	34,133	30,435
AUG	42,446	42,164	33,430	34,626	29,565	31,879
SEPT	43,089	39,419	33,909	34,389	31,506	30,495
OCT	42,717	41,333	33,239	35,567	32,636	
NOV	44,479	40,398	33,142	37,509	33,567	
DEC	42,474	41,474	32,322	35,136	33,074	
JAN	44,272	41,338	32,454	34,752	31,848	
FEB	43,250	40,051	35,607	32,046	32,796	
MAR	42,291	39,527	36,250	39,967	33,363	
APR	<u>42,541</u>	<u>39,390</u>	<u>36,717</u>	<u>33,877</u>	<u>30,616</u>	
TOTAL:	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 155,138
5 year average:		\$ 454,914		YTD PRIOR YEAR		\$ 166,383
				YTD CURRENT YEAR		\$ 155,138
				DIFFERENCE		\$ (11,245)
				PERCENTAGE CHANGE		-6.76%

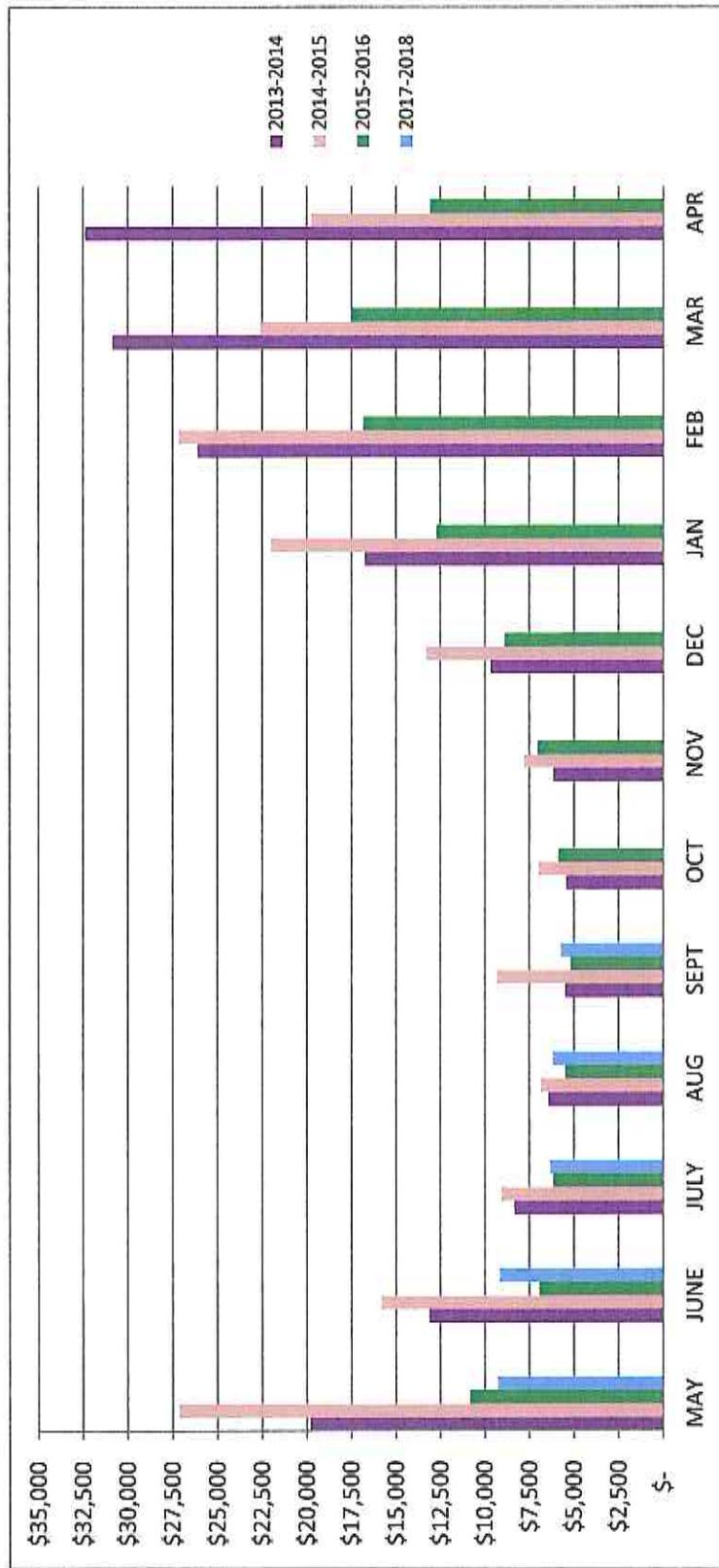
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
MAY	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304	\$ 9,264
JUNE	7,277	13,126	15,821	6,932	7,347	9,161
JULY	5,609	8,350	9,063	6,147	5,462	6,341
AUG	5,318	6,419	6,850	5,482	5,261	6,175
SEPT	5,214	5,485	9,298	5,187	5,386	5,736
OCT	5,450	5,431	6,986	5,873	5,747	
NOV	6,591	6,141	7,796	7,043	6,471	
DEC	10,121	9,658	13,316	8,900	12,010	
JAN	14,119	16,750	22,014	12,720	19,149	
FEB	19,476	26,101	27,140	16,804	23,695	
MAR	22,616	30,852	22,595	17,469	20,597	
APR	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>	
TOTAL:	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 36,677
5 year average:		\$ 151,586				
				YTD PRIOR YEAR	\$ 33,760	
				YTD CURRENT YEAR	\$ <u>36,677</u>	
				DIFFERENCE	\$ 2,917	
				PERCENTAGE CHANGE	8.64%	

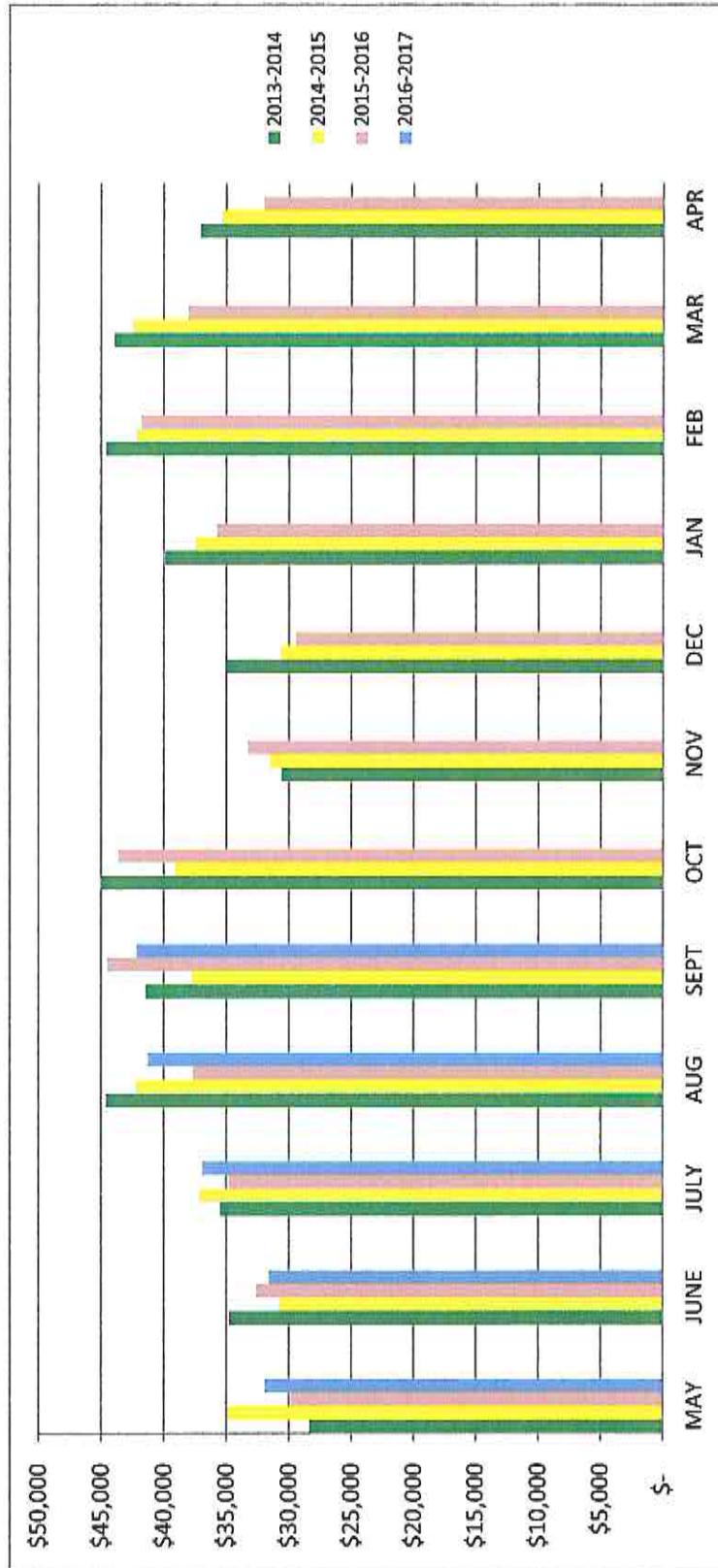
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>
MAY	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662	\$ 31,915
JUNE	42,108	34,757	30,761	32,626	31,275	31,604
JULY	39,020	35,473	37,112	34,803	39,258	36,927
AUG	54,686	44,604	42,214	37,683	44,561	41,261
SEPT	49,745	41,416	37,735	44,502	43,660	42,175
OCT	43,915	44,973	39,066	43,645	45,590	
NOV	33,992	30,575	31,474	33,301	34,959	
DEC	33,983	35,055	30,601	29,440	28,636	
JAN	37,255	39,885	37,443	35,753	37,269	
FEB	44,114	44,586	42,180	41,787	40,701	
MAR	42,121	43,930	42,448	38,065	36,699	
APR	<u>37,773</u>	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	
TOTAL:	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,258	\$ 183,882
5 year average:		\$ 456,036		YTD PRIOR YEAR		\$ 189,416
				YTD CURRENT YEAR		<u>\$ 183,882</u>
				DIFFERENCE		\$ (5,534)
				PERCENTAGE CHANGE		-2.92%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 39,097	\$ 39,473	\$ 38,401	\$ 41,442	\$ 39,855
JUNE	40,624	43,989	47,006	45,625	43,516
JULY	43,999	43,761	46,836	47,842	42,679
AUG	39,252	42,199	43,155	43,496	41,124
SEPT	43,327	43,417	45,463	42,850	44,371
OCT	37,833	40,479	46,049	43,124	
NOV	37,229	42,106	40,168	40,684	
DEC	38,042	40,298	45,711	40,440	
JAN	40,096	45,215	44,734	35,511	
FEB	33,452	39,057	39,271	35,157	
MARCH	34,611	36,910	38,923	43,213	
APRIL	41,780	43,180	42,586	41,137	
TOTAL	\$ 500,084	\$ 518,303	\$ 518,303	\$ 500,521	\$ 211,545
MTH AVG	\$ 39,112	\$ 41,674	\$ 43,192	\$ 41,710	\$ 42,309
BUDGET	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000

YEAR TO DATE LAST YEAR: \$ 221,255

YEAR TO DATE THIS YEAR: \$ 211,545

DIFFERENCE: \$ (9,710)

PERCENTAGE OF INCREASE: -4.39%

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 43.62%

PROJECTION OF ANNUAL REVENUE : \$ 478,555

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (6,445)

EST. PERCENT DIFF ACTUAL TO BUDGET -1.33%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST		13-14		14-15		15-16		16-17		17-18
MAY	\$	14,525	\$	12,716	\$	15,102	\$	11,090	\$	16,151
JUNE		11,948		19,200		12,488		9,365		13,897
JULY		15,097		18,657		12,842		12,157		11,415
AUG		9,322		7,725		12,465		15,130		20,048
SEPT		18,842		18,620		11,832		9,867		12,369
OCT		7,199		14,800		10,086		15,810		
NOV		14,571		12,007		6,253		13,410		
DEC		12,104		9,471		9,197		12,631		
JAN		9,377		20,032		8,567		21,272		
FEB		9,453		16,603		11,546		13,571		
MARCH		18,160		14,188		12,474		17,407		
APRIL		8,192		6,647		10,141		12,327		
TOTAL	\$	148,790	\$	170,666	\$	132,993	\$	164,037	\$	73,870
MTH AVG	\$	12,399	\$	14,222	\$	11,083	\$	13,670	\$	14,774
BUDGET	\$	145,000	\$	145,000	\$	145,000	\$	130,000	\$	130,000

YEAR TO DATE LAST YEAR : \$ 57,609

YEAR TO DATE THIS YEAR : \$ 73,870

DIFFERENCE : \$ 16,261

PERCENTAGE CHANGE

28.23%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 56.82%

PROJECTION OF ANNUAL REVENUE : \$ 210,339

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 80,339

EST. PERCENT DIFF ACTUAL TO BUDGET 61.80%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1				
	13-14	14-15	15-16	16-17	17-18
MAY	\$ 57,075	\$ 56,175	\$ 39,110	\$ 60,454	\$ 57,850
JUNE	77,454	51,975	32,810	76,985	48,425
JULY	96,651	65,415	33,585	70,820	60,185
AUG	79,525	63,375	12,160	84,520	49,475
SEPT	76,050	46,240	3,559	81,365	52,170
OCT	70,435	59,245	3,985	66,295	
NOV	47,985	67,250	18,825	50,555	
DEC	64,735	48,647	26,400	50,850	
JAN	70,925	45,532	41,225	59,660	
FEB	48,845	41,502	61,384	38,590	
MARCH	43,885	38,735	51,851	36,200	
APRIL	54,150	39,635	58,285	43,500	
TOTAL	\$ 787,715	\$ 623,726	\$ 383,179	\$ 719,794	\$ 268,105
MTH AVG	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983	\$ 53,621
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000
YEAR TO DATE LAST YEAR :					\$ 374,144
YEAR TO DATE THIS YEAR :					<u>\$ 268,105</u>
DIFFERENCE :					\$ (106,039)
PERCENTAGE CHANGE:					-28.34%
BUDGETED REVENUE:					\$ 560,000
PERCENTAGE OF YEAR COMPLETED :					41.67%
PERCENTAGE OF REVENUE TO DATE :					47.88%
PROJECTION OF ANNUAL REVENUE :					\$ 515,792
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ (44,208)
EST. PERCENT DIFF ACTUAL TO BUDGET					-7.9%

Note 1 - The red light cameras at 75th St./Rt. 83 were down from 5/22/2015-9/27/2015 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersection.

The 63rd St./Rt. 83 camera also was down beginning 5/22/2015 for the Rt. 83 construction and remains down at this time. IDOT has not yet given a go-live date.

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 21,304	\$ 12,317	\$ 11,448	\$ 28,379	\$ 74,352 6
JUNE	19,336	8,574	21,083	12,846	15,651
JULY	48,123	15,008	19,427	19,166	34,261
AUG	17,978	8,891	15,151	59,754 3	63,136
SEPT	18,866	44,004	146,016 2	62,108 4	39,902
OCT	12,371	36,458	24,175	127,894 5	
NOV	26,382	4,709	39,743	72,070	
DEC	8,540	52,875	15,972	9,338	
JAN	19,495	17,590	9,450	39,549	
FEB	20,254	23,298	9,393	25,008	
MARCH	19,319	110,947 1	32,001	15,940	
APRIL	26,032	20,098	24,754	16,072	
TOTAL	\$ 258,000	\$ 354,769	\$ 368,613	\$ 488,124	\$ 227,302
MTH AVG	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677	\$ 45,460
BUDGET	\$ 150,000	\$ 175,000	\$ 200,000	\$ 225,000	\$ 240,000

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

2 - Sept 2015 includes 2 permits for \$18,477 to Willowbrook Inn, 2 for \$31,546 to Three Bridge Partners and 2 for \$82,405 for the Willowbrook Business Center.

3 - Aug 2016 includes permits to Level Construction (single family home) & Peter Michael Realty

4 - Sept 2016 includes permits to Peter Michael Realty & Fred Barbara (foundation)

5 - Oct 2016 includes permit to Peter Michael Realty

6 - May 2017 includes permit to Peter Michael Realty & Willowbrook Inn

YEAR TO DATE LAST YEAR:	\$ 182,253
YEAR TO DATE THIS YEAR:	\$ 227,302
DIFFERENCE:	\$ 45,049

PERCENTAGE OF CHANGE: 24.72%

BUDGETED REVENUE:	\$ 240,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	94.71%
PROJECTION OF ANNUAL REVENUE :	\$ 608,778
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 368,778
EST. PERCENT DIFF ACTUAL TO BUDGET	153.66%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	13-14	14-15	15-16	16-17	17-18	% change from same month last fiscal year
						Note 1,2 Note 3 Note 4
MAY	\$ 160,088	\$ 148,785	\$ 256,706	\$ 263,161	\$ 247,847	-5.8%
JUNE	236,824	325,749	314,253	336,148	315,225	-6.2%
JULY	179,328	211,551	218,363	239,324	238,556	-0.3%
AUG	281,359	258,283	303,288	322,609	335,018	3.8%
SEPT	293,074	315,476	359,696	544,406	351,489	-35.4%
OCT	196,339	212,111	236,358	255,530		-100.0%
NOV	271,661	258,131	310,296	312,524		-100.0%
DEC	248,323	281,238	325,328	318,013		-100.0%
JAN	171,390	182,776	197,312	217,387		-100.0%
FEB	236,557	256,744	261,709	223,201		-100.0%
MARCH	280,092	307,225	326,533	294,917		-100.0%
APRIL	286,900	239,984	189,498	214,681		-100.0%
TOTAL	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 1,488,135	
MTH AVG	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158	\$ 297,627	
BUDGET	\$ 2,898,948	\$ 3,480,257	\$ 3,316,000	\$ 3,545,000	\$ 3,545,000	

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

Note 2- 20% rate increase effective 1/1/14

Note 3- 12% rate increase effective 1/1/15

Note 4- Sept 2016 includes catch-up bill for shopping center \$181,169

YEAR TO DATE LAST YEAR:	\$ 1,705,648
YEAR TO DATE THIS YEAR:	\$ 1,488,135
DIFFERENCE:	\$ (217,513)

PERCENTAGE OF INCREASE: -12.75%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	41.98%
PROJECTION OF ANNUAL REVENUE :	\$ 3,090,220
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (454,780)
EST. PERCENT DIFF ACTUAL TO BUDGET	-12.83%

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

Note 1, 2

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 7,112	\$ 3,409	\$ 4,489	\$ 18,523	\$ 20,240
JUNE	7,444	4,789	5,581	21,089	22,069
JULY	7,038	5,196	27,829	22,892	25,925
AUG	6,047	3,746	30,072	28,480	27,346
SEPT	5,216	5,747	23,430	19,562	21,506
OCT	4,929	5,677	22,458	26,887	
NOV	4,552	4,316	20,112	21,561	
DEC	3,666	3,491	16,043	20,626	
JAN	1,872	3,563	17,287	16,184	
FEB	3,462	2,572	15,509	13,982	
MARCH	2,185	3,014	13,763	13,759	
APRIL	3,459	3,179	15,745	18,825	
TOTAL	\$ 56,982	\$ 48,699	\$ 212,318	\$ 242,370	\$ 117,086
MTH AVG	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198	\$ 23,417
BUDGET	\$ 64,386	\$ 60,027	\$ 210,000	\$ 243,000	\$ 232,365

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

Note 2 - The Willowbrook Inn's last payment was made in Jan 2016 (for month of Sept 2015). The hotel closed on Jan 22, 2016.

YEAR TO DATE LAST YEAR:	\$ 110,546
YEAR TO DATE THIS YEAR:	\$ 117,086
DIFFERENCE:	\$ 6,540
PERCENTAGE CHANGE:	5.92%

BUDGETED REVENUE:	\$ 232,365
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	50.39%
PROJECTION OF ANNUAL REVENUE :	\$ 256,709
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 24,344
EST. PERCENT DIFF ACTUAL TO BUDGET	10.5%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	13-14	14-15	15-16	16-17	17-18
MAY	\$ 14,687	\$ 54,685	\$ 19,862	\$ 19,435	\$ 18,698
JUNE	21,716	22,105	18,649	19,302	18,958
JULY	14,906	16,624	12,105	12,173	15,055
AUG	17,483	57,575	21,542	19,538	19,740
SEPT	20,530	12,653	20,756	18,555	18,646
OCT	14,523	17,202	13,977	16,379	
NOV	57,598	18,515	18,160	18,960	
DEC	16,093	18,766	21,032	19,318	
JAN	21,370	21,506	19,274	20,259	
FEB	18,831	20,211	18,616	19,259	
MARCH	17,343	15,342	18,762	18,362	
APRIL	13,637	7,870	16,136	15,656	
TOTAL	\$ 248,717	\$ 283,054	\$ 218,871	\$ 217,196	\$ 91,097
MTH AVG	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,219
BUDGET	\$ 205,814	\$ 241,766	\$ 203,252	\$ 221,186	\$ 219,905

Shaded - Includes special distribution of \$38,941, IL Capital Bill (program discontinued)

YEAR TO DATE LAST YEAR :	\$ 89,003
YEAR TO DATE THIS YEAR :	\$ 91,097
DIFFERENCE :	\$ 2,094

PERCENTAGE OF CHANGE: 2.35%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	41.43%
PROJECTION OF ANNUAL REVENUE :	\$ 222,306
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 2,401
EST. PERCENT DIFF ACTUAL TO BUDGET	1.1%

Note 1 - Reduction in April 2015 receipt due to Public Act 99-0002 (the State of IL's FY 15 budget fix) which allowed the state to transfer \$50 million from the IL MFT account to the State's General Fund. This is expected to be a one-time deduction.

Note 2 - Received payments in December 2015