

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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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 Schaller

Director of Finance

Carrie Dittman

AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, AUGUST 13, 2018, 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) July 9, 2018 Regular Meeting of the Finance & Administration Committee
4. REPORT – Monthly Disbursement Reports – July 2018
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
6. VISITOR'S BUSINESS
7. COMMUNICATIONS
8. 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, JULY 9, 2018 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 Chairwoman Berglund at 5:30 p.m.

2. ROLL CALL

Those present at roll call were Chairwoman Sue Berglund, Trustee Michael Mistele and Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, June 11, 2018 were reviewed. Motion to approve by Trustee Mistele, second by Chairwoman Berglund. Motion carried.

4. DISCUSSION – Revised Credit Card Policy

Director Dittman explained that this item was discussed at the last Finance and Administration Committee meeting. Based on the Committee's feedback, two changes have been made to the policy which are noted in red type:

- Department heads are identified by position title
- Elected officials are not considered Department Heads

The other comment made by the Committee about purchases being initiated by the Village Administrator only, i.e. the card should not be allowed to be "checked out", was already noted in bullet point 9 under Cardholder Responsibilities.

The Committee approved the revisions and recommended that the policy be placed on the consent agenda at a future Village Board meeting for approval.

5. DISCUSSION – Village Hiring Policies

Director Dittman related that due to recent concerns voiced about the Village's hiring procedures, at Administrator Halik's request, Director Dittman drafted a written guideline detailing how the Village posts for job positions and outlined the hiring and selection process. Dittman pointed out that this is not a new process, it has just never been documented in writing previously. Director Dittman, Administrator Halik and Mayor Trilla plan to meet to discuss the draft and determine if revisions to the process need to occur. Director Dittman also explained some of the EEOC rules related to background checks performed by third parties and noted the pros and cons of doing so.

6. REPORT – Monthly Disbursement Reports – June 2018

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

- Total cash outlay for all Village funds – \$1,027,203. Fiscal Year to Date is \$2,067,274. There were no handwritten checks this month.
- Payroll monthly total for active employees including all funds - \$317,099 (2 payrolls). The average payroll for the year was \$154,697, which is a 0.31% decrease from the prior fiscal year. Director Dittman explained that the payrolls contain not only the union and non-union increases of 2.5%, but also step increases for the

sworn officers and payouts of accumulated sick, vacation and other time due to employees that retire or terminate employment.

- Average daily outlay of cash for all Village funds for the current month: \$34,240. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,033,637. Daily average fiscal YTD: \$33,895.
- Average daily expenditures for the General Fund only: \$22,655. Fiscal YTD average is \$20,593 which is a 30.13% decrease from the prior year due to the non-continuance of large capital projects that occurred last year.

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

The Committee reviewed and accepted the revenue trend reports and key items are highlighted below. All revenues are monthly collections for June 2018 (unaudited):

- Sales tax receipts - \$334,282 up 7.29% from the prior year. Trending 16.8% over budget.
- Business District sales tax receipts - \$40,172. Year to date is \$74,059, 5.09% above the prior year and 8.5% over budget. This represents 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.
- Income Tax receipts - \$54,108 down 1.39% compared to the prior year, 3.7% over budget. Director Dittman relayed that we budgeted for a continued 10% reduction in income taxes for this year's budget, although subsequently the state passed their budget with only a 5% reduction planned.
- Utility tax receipts - \$66,122 down 3.31% from the prior year, 4.7% under budget, consisting of:
 - Telecomm tax - down 9.34%
 - Northern IL gas – up 36.89%
 - ComEd - down 9.05%

Director Dittman relayed that this year's budget was reduced by \$50,000 to account for the continued decline in telecomm tax.

- Places of Eating Tax receipts - \$44,029 up 1.59% compared to the prior year, trending 7.85% over budget.
- Fines - \$16,043 down 10.95% compared with the prior year, 6.37% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$69,125 up 36.28% from the prior year receipts, trending 64.20% over budget. All three approaches are live.
- Building Permit receipts - \$63,299 up 29.40% from the prior year, 216.55% above budget.
- Water sales receipts - \$324,934 flat from the prior year, 5.21% below budget.
- Hotel/Motel Tax receipts - \$24,542 up 4.32% compared with the prior year. The revenue is trending at 3.1% higher than budget. A correction was made for the prior month (May) as one hotel's payment had been miscoded to another account. Three of the four hotels are open and active.

- Motor Fuel Tax receipts - \$17,998, down 0.29% from the prior year, 1.5% below budget.

8. VISITOR'S BUSINESS

There were no visitors present at the meeting.

9. COMMUNICATIONS

Trustee Mistele raised the question about the Wireless Facilities Deployment Ordinance that he had read about in the IML magazine and what impact that might have on our telecommunications revenue. Director Dittman noted that it appeared it may have an impact on our permit revenue as the Village could charge a permit fee to locate a wireless facility in the Village right of way, but that she would look into it further and communicate her findings to the Committee.

10. ADJOURNMENT

Motion to adjourn at 6:16 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)

**VILLAGE OF WILLOWSBROOK
CHECKS ISSUED
FISCAL YEAR 2018-2019**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 264,464.60	\$ 134,678.10		
MAY	360,509.37	279,636.26	\$ 782.00	\$ 1,040,070.33
JUNE	195,700.30	151,851.08		
JUNE	404,986.81	274,665.11		\$ 1,027,203.30
JULY	127,066.79	129,055.62		
JULY	421,839.32	277,614.93	46,624.78 2	\$ 1,002,201.44
AUG				
AUG				
AUG			\$	-
SEPT			\$	-
SEPT			\$	-
OCT			\$	-
OCT			\$	-
NOV			\$	-
NOV			\$	-
DEC			\$	-
DEC - safety			\$	-
DEC			\$	-
JAN			\$	-
JAN			\$	-
FEB			\$	-
FEB			\$	-
MAR			\$	-
MAR			\$	-
MAR			\$	-
APR			\$	-
APR			\$	-
	<u>\$ 1,774,567.19</u>	<u>\$ 1,247,501.10</u>	<u>\$ 47,406.78</u>	<u>\$ 3,069,475.07</u>

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

2 Handwritten check to Tecorp, Inc. approved separately by Village board

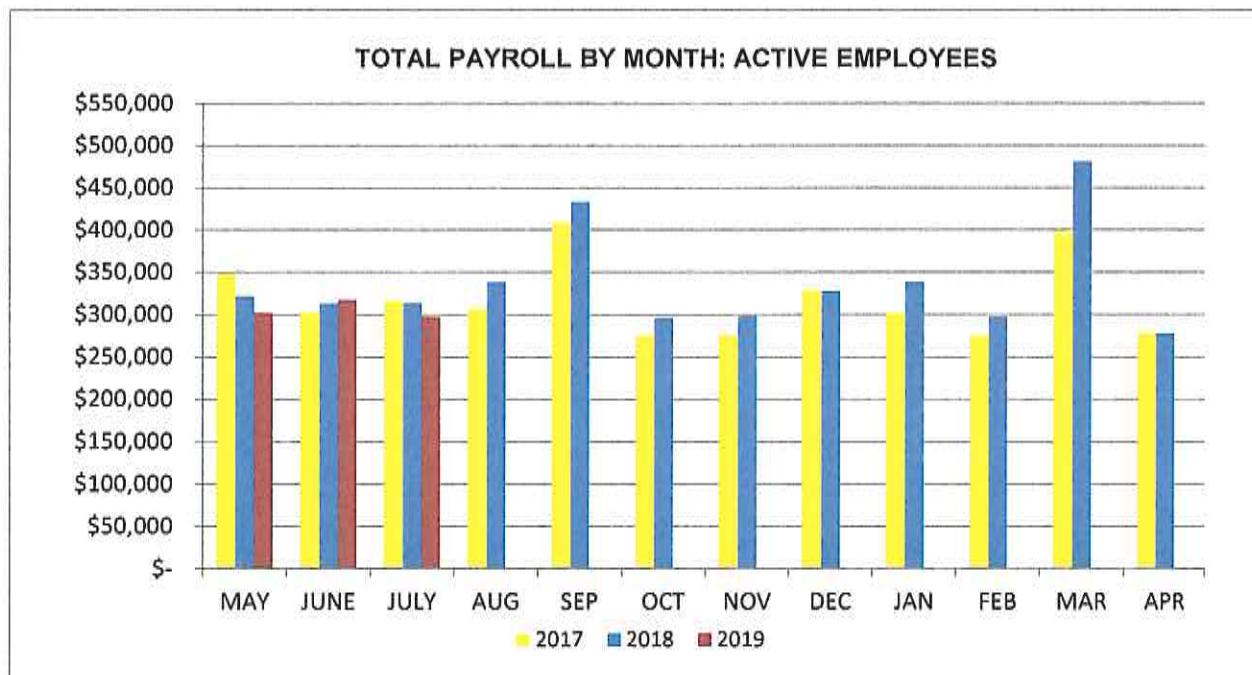
**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2017 - FY 2019**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL	# of payrolls	FISCAL	# of payrolls	FISCAL	# of payrolls
	2017		2018		2019	
MAY	\$ 348,394	2	\$ 321,672	2	\$ 301,687	2
JUNE	302,429	2	312,782	2	317,099	2
JULY	314,983	2	313,010	2	297,253	2
AUG	305,498	2	338,075	2		
SEP	408,797	3	433,195	3		
OCT	275,405	2	295,025	2		
NOV	276,469	2	298,513	2		
DEC	327,559	2	327,583	2		
JAN	300,427	2	338,217	2		
FEB	274,528	2	297,647	2		
MAR	396,135	3	481,143	3		
APR	277,793	2	277,787	2		
TOTAL	\$ 3,808,417	26	\$ 4,034,650	26	\$ 916,039	6
AVERAGE PAYROLL	\$ 146,478		\$ 155,179		\$ 152,673	
CHANGE FROM PRIOR YEAR			5.94%			-1.61%

* Includes safety incentive

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

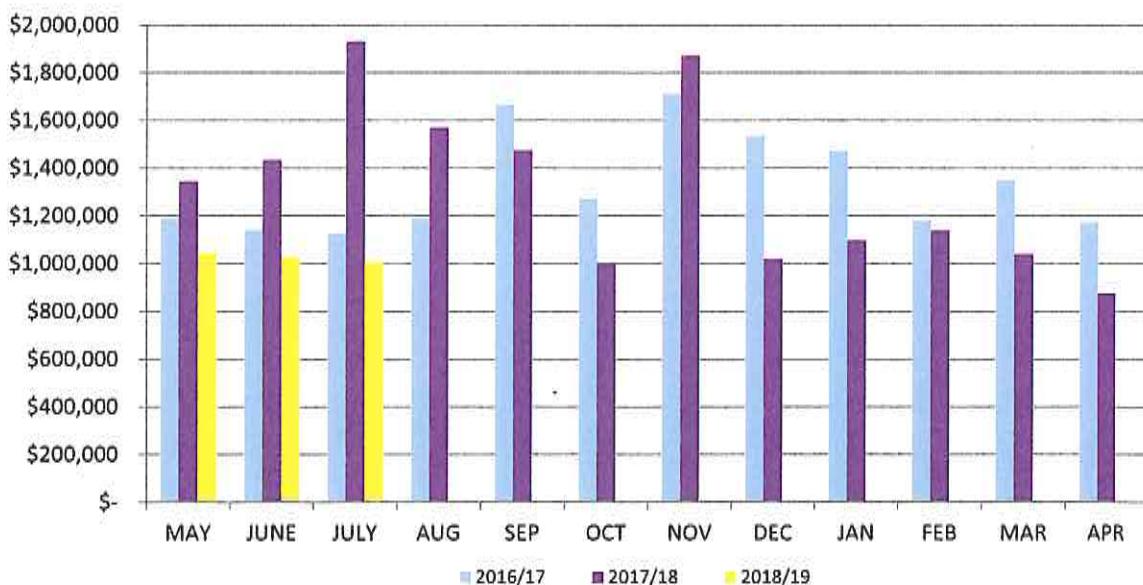


VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS

MONTH	MONTHLY TOTALS			DAILY AVERAGE FISCAL 2018/19
	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19	
MAY	\$ 1,188,234	A \$ 1,344,473	C \$ 1,040,070	\$ 33,551
JUNE	1,141,186	1,434,254	D,E 1,027,203	34,240
JULY	1,128,892	1,931,329	C,D,E 1,002,201	33,407
AUG	1,188,339	B 1,569,952	D,E	
SEP	1,665,829	B 1,473,375	E	
OCT	1,273,226	1,001,287	E	
NOV	1,711,581	C 1,871,238	C	
DEC	1,533,413	C 1,017,934	F	
JAN	1,472,885	B 1,097,010		
FEB	1,180,244	C 1,137,731	F	
MAR	1,351,417	C 1,039,332		
APR	1,171,733	C 875,327		
TOTAL	\$ 16,006,979	\$ 15,793,242	\$ 3,069,474	
AVERAGE	\$ 1,333,915	\$ 1,316,104	\$ 1,023,158	\$ 33,732

- A Includes retirement payout
- B Includes payment to Am-Coat Painting for standpipe repainting
- C Includes payment to LJ Morse for police department renovation
- D Includes payment to Tecorp for water tower painting
- E Includes payment to Clauss Brothers for Willow Pond Park renovation
- F Includes watermain lining payout

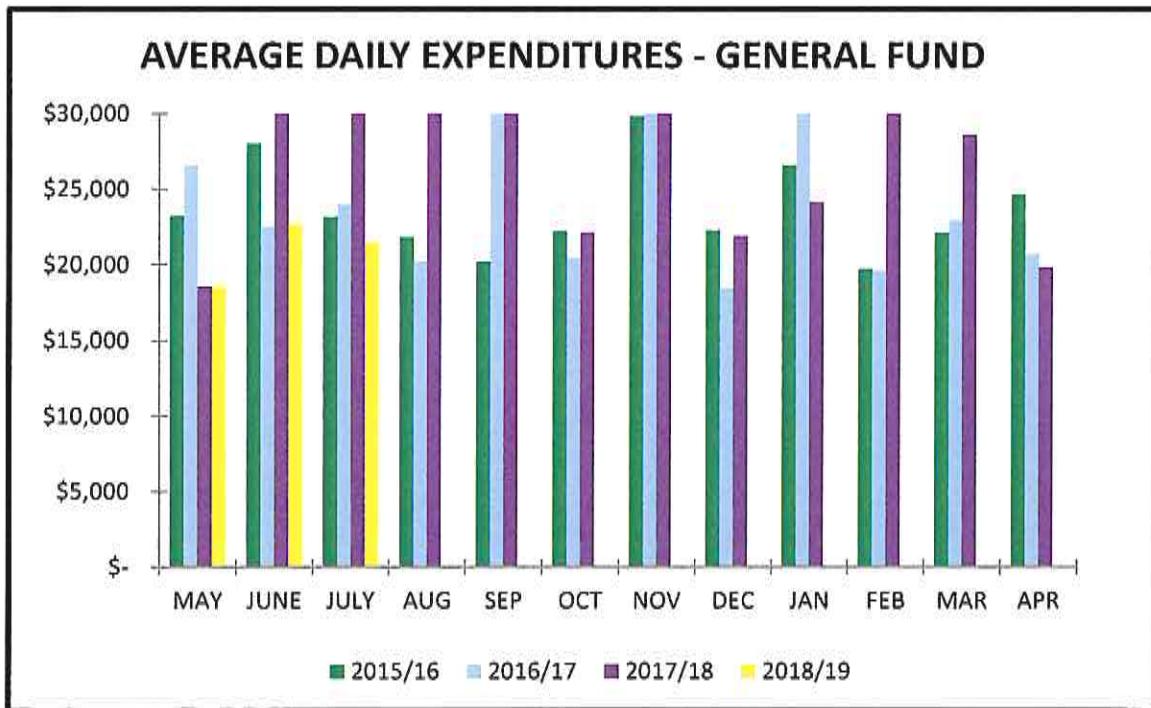
TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



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

MONTH	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19
MAY	\$ 23,224	\$ 26,585	\$ 18,548	\$ 18,531
JUNE	28,030	22,563	30,355	22,655
JULY	23,173	24,006	43,297 A	21,462
AUG	21,816	20,266	31,156	
SEP	20,205	31,190	40,215	
OCT	22,217	20,454	22,129	
NOV	29,824	31,257	43,060 B	
DEC	22,293	18,476	21,898	
JAN	26,606	32,341	24,115	
FEB	19,732	19,649	30,435 C	
MAR	22,134	22,966	28,627	
APR	24,628	20,696	19,842	
AVERAGE	\$ 23,657	\$ 24,204	\$ 29,473	\$ 20,882
% CHANGE		2.31%	21.77%	-29.15%

A Includes \$602,000 contribution towards police dept renovation (transfer to LAFER Fund)
 B Includes \$193,556 contribution towards police dept renovation (transfer to LAFER Fund) & \$222,996 transfer to debt service fund
 C Includes snow removal and full year of tree storm damage remediation payments



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE	DIST	MADE	14-15	15-16	16-17	17-18	18-19			
MAY	FEB	\$	245,589	\$	253,282	\$	267,882	\$	264,472	\$	276,118
JUNE	MAR			293,285	301,469	312,681	304,436	334,282			
JULY	APR			293,319	267,013	269,580	304,925	309,957			
AUG	MAY			342,029	328,251	331,887	345,478				
SEPT	JUNE			330,203	349,847	398,196	354,582				
OCT	JULY			318,631	306,409	316,266	313,701				
NOV	AUG			349,800	337,896	315,293	361,826				
DEC	SEPT			287,860	360,843	325,374	334,582				
JAN	OCT			303,324	318,340	289,208	312,400				
FEB	NOV			296,349	304,839	304,898	319,012				
MARCH	DEC			365,874	393,072	371,080	416,900				
APRIL	JAN			253,532	266,970	263,392	285,192				
TOTAL				\$ 3,679,794	\$ 3,788,231	\$ 3,765,737	\$ 3,917,506	\$ 920,357			
MTH AVG				\$ 306,650	\$ 315,686	\$ 313,811	\$ 326,459	\$ 306,786			
BUDGET				\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000			

YEAR TO DATE LAST YEAR : \$ 873,833

YEAR TO DATE THIS YEAR : \$ 920,357

DIFFERENCE : \$ 46,524

PERCENTAGE CHANGE : 5.32%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 25.57%

PROJECTION OF ANNUAL REVENUE : \$ 4,126,079

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 526,079

EST. PERCENT DIFF ACTUAL TO BUDGET 14.6%

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

MONTH	SALE		16-17	17-18	18-19
DIST	MADE				
MAY	FEB		\$ -	\$ 33,892	\$ 33,887
JUNE	MAR		-	36,583	40,172
JULY	APR		-	35,311	34,830
AUG	MAY		-	38,019	
SEPT	JUNE		-	37,321	
OCT	JULY		-	34,773	
NOV	AUG		-	40,727	
DEC	SEPT		-	36,779	
JAN	OCT		-	35,522	
FEB	NOV		-	42,116	
MARCH	DEC		-	57,664	
APRIL	JAN		32,744	36,122	
TOTAL			\$ 32,744	\$ 464,829	\$ 108,889
MTH AVG			\$ 32,744	\$ 38,736	\$ 36,296
BUDGET				\$ 518,650	\$ 450,000

**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 :	\$ 105,786
YEAR TO DATE THIS YEAR :	\$ 108,889
DIFFERENCE :	\$ 3,103

PERCENTAGE CHANGE : 2.93%

CURRENT FISCAL YEAR :

BUDGETED REVENUE:	\$ 450,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	24.20%
PROJECTION OF ANNUAL REVENUE :	\$ 478,464
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 28,464
EST. PERCENT DIFF ACTUAL TO BUDGET	6.3%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	14-15		15-16		16-17		17-18		Note 1		Note 2	
MAY	\$	129,077	\$	153,084	\$	116,485	\$	114,461	\$	117,127		
JUNE		48,077		63,573		55,680		59,196		54,108		
JULY		79,570		89,698		79,465		78,309		73,159		
AUG		46,418		52,054		46,276		37,423				
SEPT		45,391		49,578		50,547		44,142				
OCT		80,992		87,136		74,694		67,208				
NOV		54,604		57,454		50,133		50,580				
DEC		41,059		44,933		45,419		44,530				
JAN		69,567		84,307		73,433		64,897				
FEB		103,795		92,258		84,930		93,937				
MARCH		45,280		53,411		44,453		47,225				
APRIL		92,531		82,644		85,726		72,516				
TOTAL	\$	836,361	\$	910,130	\$	807,241	\$	774,424	\$	244,394		
MTH AVG	\$	69,697	\$	75,844	\$	67,270	\$	64,535	\$	81,465		
BUDGET	\$	787,000	\$	634,095	\$	740,418	\$	862,540	\$	736,319		

Note 1: 10% reduction in LGDF approved by State of IL (no reduction in Village budget)

Note 2: 5% reduction in LGDF approved by State of IL (Village budget reduced 10%)

YEAR TO DATE LAST YEAR:	\$	251,966
YEAR TO DATE THIS YEAR:	\$	244,394
DIFFERENCE:	\$	(7,572)

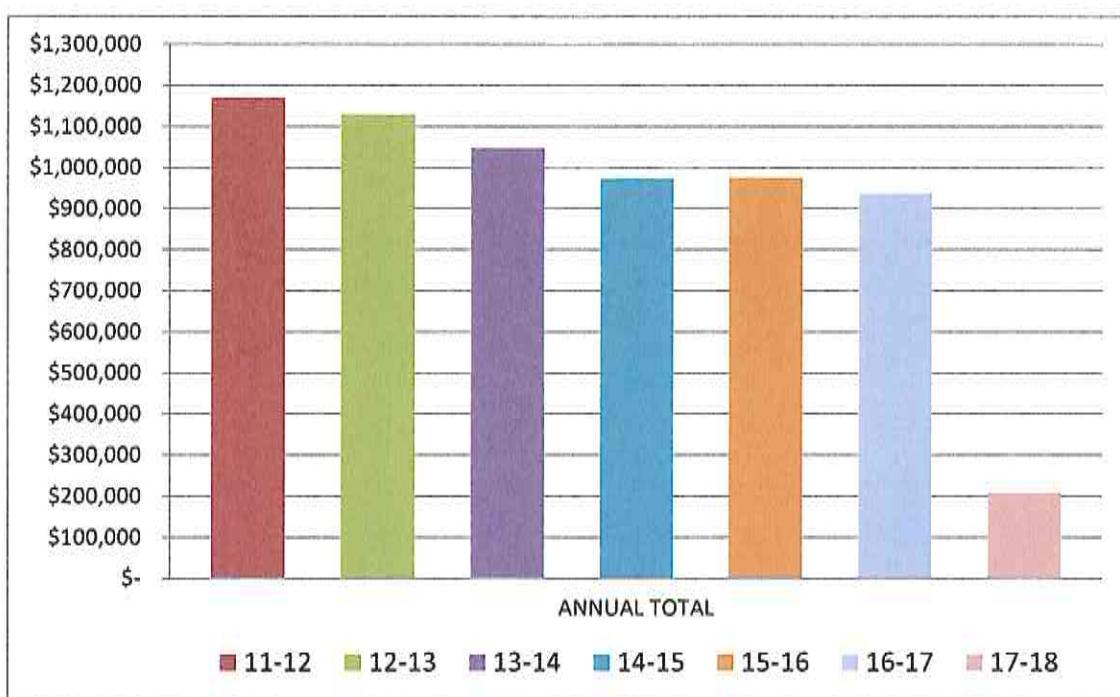
PERCENTAGE CHANGE: -3.01%

BUDGETED REVENUE:	\$	736,319
PERCENTAGE OF YEAR COMPLETED :		25.00%
PERCENTAGE OF REVENUE TO DATE :		33.19%
PROJECTION OF ANNUAL REVENUE :	\$	751,151
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	14,832
EST. PERCENT DIFF ACTUAL TO BUDGET		2.0%

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

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

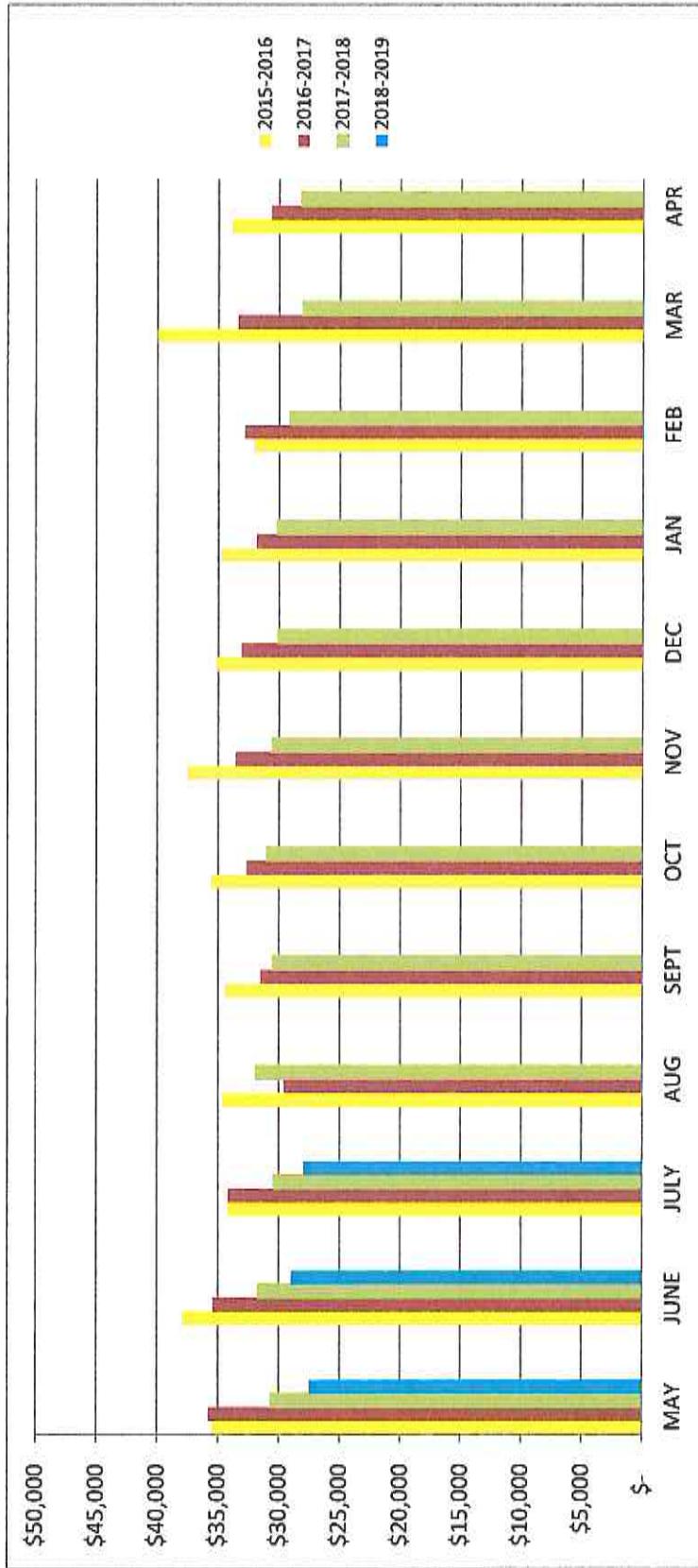
MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 99,485	\$ 76,117	\$ 76,429	\$ 71,829	\$ 73,377
JUNE	85,846	77,206	73,715	72,444	66,122
JULY	83,409	74,787	78,330	73,703	68,284
AUG	82,223	77,480	79,068	79,315	
SEPT	80,670	83,767	80,232	78,406	
OCT	78,849	84,774	83,653	76,352	
NOV	72,129	77,541	74,678	69,376	
DEC	75,956	73,164	73,400	73,501	
JAN	91,629	82,913	87,946	81,944	
FEB	104,644	90,637	96,872	96,949	
MARCH	100,962	94,877	90,339	84,801	
APRIL	91,452	78,653	80,801	77,637	
TOTAL	\$ 1,047,254	\$ 971,916	\$ 975,463	\$ 936,257	\$ 207,783
MTH AVG	\$ 87,271	\$ 80,993	\$ 81,289	\$ 78,021	\$ 69,261
BUDGET	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000
YEAR TO DATE LAST YEAR:	\$ 217,976				
YEAR TO DATE THIS YEAR:	\$ 207,783				
DIFFERENCE:	\$ (10,193)				
PERCENTAGE CHANGE:	-4.68%				
BUDGETED REVENUE:				\$ 950,000	
PERCENTAGE OF YEAR COMPLETED :				25.00%	
PERCENTAGE OF REVENUE TO DATE :				21.87%	
PROJECTION OF ANNUAL REVENUE :				\$ 892,476	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (57,524)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-6.1%	



VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
MAY	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516
JUNE	42,409	39,536	37,901	35,405	31,679	28,991
JULY	42,081	37,504	34,148	34,133	30,435	27,985
AUG	42,164	33,430	34,626	29,565	31,879	
SEPT	39,419	33,909	34,389	31,506	30,495	
OCT	41,333	33,239	35,567	32,636	31,009	
NOV	40,398	33,142	37,509	33,567	30,559	
DEC	41,474	32,322	35,136	33,074	30,112	
JAN	41,338	32,454	34,752	31,848	30,180	
FEB	40,051	35,607	32,046	32,796	29,102	
MAR	39,527	36,250	39,967	33,363	28,050	
APR	<u>39,390</u>	<u>36,717</u>	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	
TOTAL:	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 362,320	\$ 84,492
5 year average:	\$ 419,130					
				YTD PRIOR YEAR	\$ 92,764	
				YTD CURRENT YEAR	\$ 84,492	
				DIFFERENCE	\$ (8,272)	
				PERCENTAGE CHANGE		-8.92%

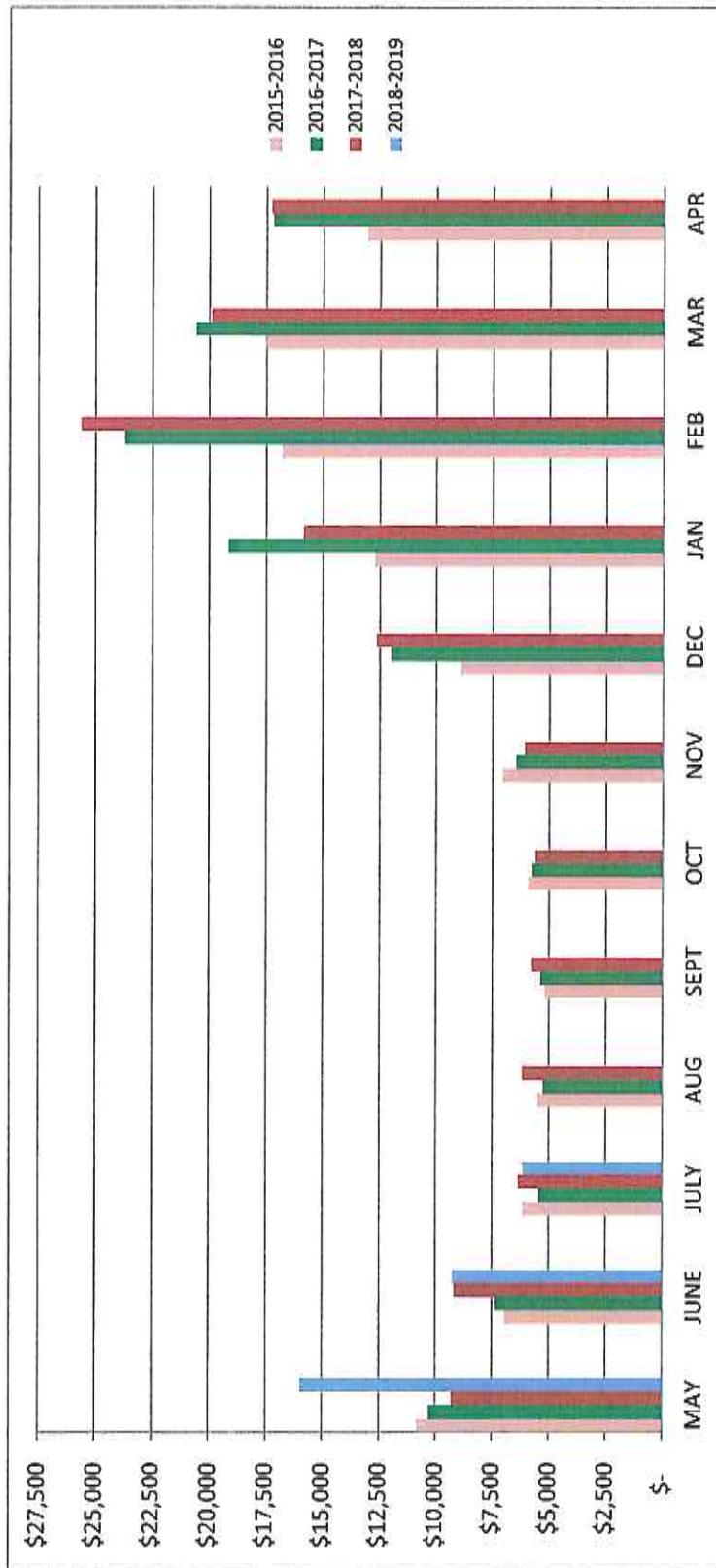
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
MAY	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975
JUNE	13,126	15,821	6,932	7,347	9,161	9,247
JULY	8,350	9,063	6,147	5,462	6,341	6,155
AUG	6,419	6,850	5,482	5,261	6,175	
SEPT	5,485	9,298	5,187	5,386	5,736	
OCT	5,431	6,986	5,873	5,747	5,600	
NOV	6,141	7,796	7,043	6,471	6,071	
DEC	9,658	13,316	8,900	12,010	12,635	
JAN	16,750	22,014	12,720	19,149	15,856	
FEB	26,101	27,140	16,804	23,695	25,618	
MAR	30,852	22,595	17,469	20,597	19,908	
APR	32,360	19,735	13,062	17,197	17,257	
TOTAL:	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 139,622	\$ 31,377
				YTD PRIOR YEAR		\$ 24,766
				YTD CURRENT YEAR		\$ 31,377
				DIFFERENCE		\$ 6,611
				PERCENTAGE CHANGE		26.69%

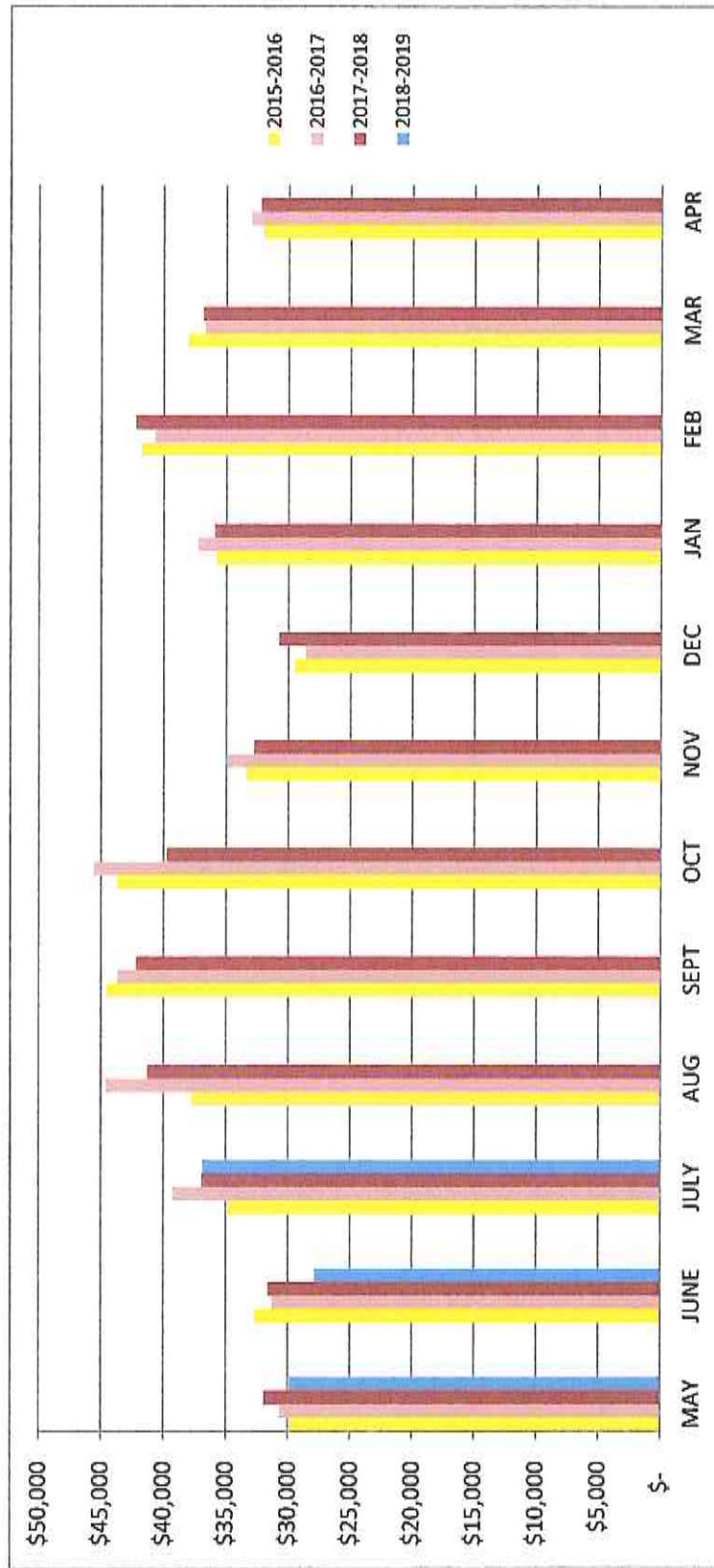
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
MAY	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886
JUNE	34,757	30,761	32,626	31,275	31,604	27,884
JULY	35,473	37,112	34,803	39,258	36,927	36,894
AUG	44,604	42,214	37,683	44,561	41,261	
SEPT	41,416	37,735	44,502	43,660	42,175	
OCT	44,973	39,066	43,645	45,590	39,743	
NOV	30,575	31,474	33,301	34,959	32,746	
DEC	35,055	30,601	29,440	28,636	30,754	
JAN	39,885	37,443	35,753	37,269	35,908	
FEB	44,586	42,180	41,787	40,701	42,229	
MAR	43,930	42,448	38,065	36,699	36,843	
APR	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	
TOTAL:	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,258	\$ 434,314	\$ 94,664
				YTD PRIOR YEAR		\$ 100,446
				YTD CURRENT YEAR		<u>\$ 94,664</u>
				DIFFERENCE		\$ (5,782)
				PERCENTAGE CHANGE		-5.76%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 39,473	\$ 38,401	\$ 41,442	\$ 39,855	\$ 40,666
JUNE	43,989	47,006	45,625	43,516	44,029
JULY	43,761	46,836	47,842	42,679	47,244
AUG	42,199	43,155	43,496	41,124	
SEPT	43,417	45,463	42,850	44,371	
OCT	40,479	46,049	43,124	41,841	
NOV	42,106	40,168	40,684	40,921	
DEC	40,298	45,711	40,440	40,544	
JAN	45,215	44,734	35,511	58,256	
FEB	39,057	39,271	35,157	39,067	
MARCH	36,910	38,923	43,213	36,762	
APRIL	43,180	42,586	41,137	45,969	
TOTAL	\$ 518,303	\$ 500,521	\$ 500,521	\$ 514,905	\$ 131,939
MTH AVG	\$ 41,674	\$ 43,192	\$ 41,710	\$ 42,909	\$ 43,980
BUDGET	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000

YEAR TO DATE LAST YEAR: \$ 126,050

YEAR TO DATE THIS YEAR: \$ 131,939

DIFFERENCE: \$ 5,889

PERCENTAGE OF INCREASE: 4.67%

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 27.20%

PROJECTION OF ANNUAL REVENUE : \$ 538,961

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 53,961

EST. PERCENT DIFF ACTUAL TO BUDGET 11.13%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST	14-15	15-16	16-17	17-18	18-19
MAY	\$ 12,716	\$ 15,102	\$ 11,090	\$ 16,151	\$ 10,716
JUNE	19,200	12,488	9,365	13,897	16,043
JULY	18,657	12,842	12,157	11,415	7,454
AUG	7,725	12,465	15,130	20,048	
SEPT	18,620	11,832	9,867	12,359	
OCT	14,800	10,086	15,810	12,269	
NOV	12,007	6,253	13,410	9,367	
DEC	9,471	9,197	12,631	10,790	
JAN	20,032	8,567	21,272	9,705	
FEB	16,603	11,546	13,571	11,525	
MARCH	14,188	12,474	17,407	11,820	
APRIL	6,647	10,141	12,327	15,939	
TOTAL	\$ 170,666	\$ 132,993	\$ 164,037	\$ 155,275	\$ 34,213
MTH AVG	\$ 14,222	\$ 11,083	\$ 13,670	\$ 12,940	\$ 11,404
BUDGET	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 41,463

YEAR TO DATE THIS YEAR : \$ 34,213

DIFFERENCE : \$ (7,250)

PERCENTAGE CHANGE

-17.49%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 26.32%

PROJECTION OF ANNUAL REVENUE : \$ 128,124

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (1,876)

EST. PERCENT DIFF ACTUAL TO BUDGET -1.44%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1				Note 2	
	14-15	15-16	16-17	17-18	18-19	
MAY	\$ 56,175	\$ 39,110	\$ 60,454	\$ 57,850	\$ 75,711	
JUNE	51,975	32,810	76,985	48,425	69,125	
JULY	65,415	33,585	70,820	60,185	82,250	
AUG	63,375	12,160	84,520	49,475		
SEPT	46,240	3,559	81,365	52,170		
OCT	59,245	3,985	66,295	50,230		
NOV	67,250	18,825	50,555	51,165		
DEC	48,647	26,400	50,850	50,575		
JAN	45,532	41,225	59,660	44,045		
FEB	41,502	61,384	38,590	64,700		
MARCH	38,735	51,851	36,200	71,567		
APRIL	39,635	58,285	43,500	74,330		
TOTAL	\$ 623,726	\$ 383,179	\$ 719,794	\$ 674,717	\$ 227,086	
MTH AVG	\$ 51,977	\$ 31,932	\$ 59,983	\$ 56,226	\$ 75,695	
BUDGET	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000	
YEAR TO DATE LAST YEAR :						\$ 166,460
YEAR TO DATE THIS YEAR :						<u>\$ 227,086</u>
DIFFERENCE :						\$ 60,626
PERCENTAGE CHANGE:						36.42%
BUDGETED REVENUE:						\$ 560,000
PERCENTAGE OF YEAR COMPLETED :						25.00%
PERCENTAGE OF REVENUE TO DATE :						40.55%
PROJECTION OF ANNUAL REVENUE :						\$ 920,454
EST. DOLLAR DIFF ACTUAL TO BUDGET						\$ 360,454
EST. PERCENT DIFF ACTUAL TO BUDGET						64.4%

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.

Note 2 - The 63rd St./Rt. 83 camera also was down from 5/22/2015-9/26/2017.

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 12,317	\$ 11,448	\$ 28,379	\$ 74,352	6 \$ 53,165
JUNE	8,574	21,083	12,846	15,651	63,299 8
JULY	15,008	19,427	19,166	34,261	87,643 9
AUG	8,891	15,151	59,754 3	63,136	
SEPT	44,004	146,016 2	62,108 4	39,902	
OCT	36,458	24,175	127,894 5	60,823	
NOV	4,709	39,743	72,070	43,295	
DEC	52,875	15,972	9,338	11,428	
JAN	17,590	9,450	39,549	62,106 7	
FEB	23,298	9,393	25,008	27,862	
MARCH	110,947 1	32,001	15,940	28,651	
APRIL	20,098	24,754	16,072	150,099 7	
TOTAL	\$ 354,769	\$ 368,613	\$ 488,124	\$ 611,566	\$ 204,107
MTH AVG	\$ 29,564	\$ 30,718	\$ 40,677	\$ 50,964	\$ 68,036
BUDGET	\$ 175,000	\$ 200,000	\$ 225,000	\$ 240,000	\$ 250,000

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

7 - includes permit to Rose Development (Compass Arena)

8 - includes permit to Power Construction (former Turtle Wax bldg)

9- includes permits to JKC Ice & RESA Construction (Willowbrook Inn)

YEAR TO DATE LAST YEAR:	\$ 124,264
YEAR TO DATE THIS YEAR:	\$ 204,107
DIFFERENCE:	\$ 79,843

PERCENTAGE OF CHANGE:

64.25%

BUDGETED REVENUE:	\$ 250,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	81.64%
PROJECTION OF ANNUAL REVENUE :	\$ 1,004,514
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 754,514
EST. PERCENT DIFF ACTUAL TO BUDGET	301.81%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	Note 1		Note 2				% change from same month last fiscal year
	14-15	15-16	16-17	17-18	18-19		
MAY	\$ 148,785	\$ 256,706	\$ 263,161	\$ 247,847	\$ 238,010		-4.0%
JUNE	325,749	314,253	336,148	315,225	324,934		3.1%
JULY	211,551	218,363	239,324	238,556	231,577		-2.9%
AUG	258,283	303,288	322,609	335,018			-100.0%
SEPT	315,476	359,696	544,406	351,489			-100.0%
OCT	212,111	236,358	255,530	257,241			-100.0%
NOV	258,131	310,296	312,524	320,151			-100.0%
DEC	281,238	325,328	318,013	329,836			-100.0%
JAN	182,776	197,312	217,387	207,114			-100.0%
FEB	256,744	261,709	223,201	250,258			-100.0%
MARCH	307,225	326,533	294,917	301,012			-100.0%
APRIL	239,984	189,498	214,681	207,182			-100.0%
TOTAL	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 3,360,929	\$ 794,521		
MTH AVG	\$ 249,838	\$ 274,945	\$ 295,158	\$ 280,077	\$ 264,840		
BUDGET	\$ 3,480,257	\$ 3,316,000	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000		

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

Note 2 - Sept 2016 includes catch-up bill for shopping center \$181,169

YEAR TO DATE LAST YEAR:	\$ 801,628
YEAR TO DATE THIS YEAR:	\$ 794,521
DIFFERENCE:	\$ (7,107)

PERCENTAGE OF INCREASE: -0.89%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	22.41%
PROJECTION OF ANNUAL REVENUE :	\$ 3,331,132
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (213,868)
EST. PERCENT DIFF ACTUAL TO BUDGET	-6.03%

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

Note 1, 2

MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 3,409	\$ 4,489	\$ 18,523	\$ 20,240	\$ 19,596
JUNE	4,789	5,581	21,089	22,069	24,542
JULY	5,196	27,829	22,892	25,925	28,692
AUG	3,746	30,072	28,480	27,346	
SEPT	5,747	23,430	19,562	21,506	
OCT	5,677	22,458	26,887	27,690	
NOV	4,316	20,112	21,561	21,655	
DEC	3,491	16,043	20,626	17,117	
JAN	3,563	17,287	16,184	14,899	
FEB	2,572	15,509	13,982	12,963	
MARCH	3,014	13,763	13,759	13,893	
APRIL	3,179	15,745	18,825	17,918	
TOTAL	\$ 48,699	\$ 212,318	\$ 242,370	\$ 243,221	\$ 72,830
MTH AVG	\$ 4,058	\$ 17,693	\$ 20,198	\$ 20,268	\$ 24,277
BUDGET	\$ 60,027	\$ 210,000	\$ 243,000	\$ 232,365	\$ 246,000

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: \$ 68,234

YEAR TO DATE THIS YEAR: \$ 72,830

DIFFERENCE: \$ 4,596

PERCENTAGE CHANGE: **6.74%**

BUDGETED REVENUE: \$ 246,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 29.61%

PROJECTION OF ANNUAL REVENUE : \$ 259,604

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 13,604

EST. PERCENT DIFF ACTUAL TO BUDGET **5.5%**

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	14-15	15-16	16-17	17-18	18-19
MAY	\$ 54,685	\$ 19,862	\$ 19,435	\$ 18,698	\$ 19,550
JUNE	22,105	18,649	19,302	18,958	17,998
JULY	16,624	12,105	12,173	15,055	16,495
AUG	57,575	21,542	2	19,538	19,740
SEPT	12,653	20,756	2	18,555	18,646
OCT	17,202	13,977	2	16,379	16,481
NOV	18,515	18,160	2	18,960	18,870
DEC	18,766	21,032	19,318	19,231	
JAN	21,506	19,274	20,259	18,870	
FEB	20,211	18,616	19,259	19,320	
MARCH	15,342	18,762	18,362	16,738	
APRIL	7,870	1	16,136	15,656	16,593
TOTAL	\$ 283,054	\$ 218,871	\$ 217,196	\$ 217,200	\$ 54,043
MTH AVG	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,100	\$ 18,014
BUDGET	\$ 241,766	\$ 203,252	\$ 221,186	\$ 219,905	\$ 219,905

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

YEAR TO DATE LAST YEAR :	\$ 52,711
YEAR TO DATE THIS YEAR :	\$ 54,043
DIFFERENCE :	\$ 1,332

PERCENTAGE OF CHANGE: 2.53%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	24.58%
PROJECTION OF ANNUAL REVENUE :	\$ 222,689
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 2,784
EST. PERCENT DIFF ACTUAL TO BUDGET	1.3%

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