



Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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

AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JULY 10, 2017, 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

Director of Finance

Carrie Dittman

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) June 12, 2017 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Finance Committee Meeting Topic Survey (this item was tabled from the June 12, 2017 meeting)
5. REPORT – Monthly Disbursement Reports – June 2017
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

Because the Village's server began experiencing drive errors in May 2017, the Village decided to move ahead and pursue the cloud option. A migration of email inboxes will begin shortly.

6. DISCUSSION – Finance Committee Meeting Topic Survey

Due to Chairman Davi's absence at tonight's meeting, this item was tabled by Trustee Neal to the next meeting as this information was compiled at Chairman Davi's request.

7. REPORT – Monthly Disbursement Reports – May 2017

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

- Total cash outlay for all Village funds – \$1,344,473. Fiscal Year to Date is \$1,344,473.
- Payroll monthly total for active employees including all funds - \$321,672 (2 payrolls). The average payroll for the year was \$160,836, which is a 9.8% increase from the prior fiscal year. May payroll includes longevity payments to the police officers.
- Average daily outlay of cash for all Village funds – \$43,370. Fiscal year to date daily average is \$43,370. This includes payments on the Police Department renovation.
- Average daily expenditures for the General Fund only - \$18,546. Fiscal year to date average is \$18,546. 23.38% decrease from the prior year.

8. 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 May 31, 2017 (unaudited):

- Sales tax receipts - \$264,472 down 1.27% from the prior year. Trending 3.3% over budget.
- Income Tax receipts - \$114,461 down 1.74% compared to the prior year, 8.0% under budget. The state of Illinois is two months in arrears in payments.
- Utility tax receipts - \$71,829 down 6.02% from the prior year, 8.3% under budget, consisting of:
 - Telecomm tax - \$30,650 down 14.32%
 - Northern IL gas - \$9,264 down 10.09%
 - ComEd - \$31,915 up 4.09%
- Places of Eating Tax receipts - \$39,855 down 3.83% compared to the prior year, trending 0.75% under budget.
- Fines - \$16,151 up 45.64% compared with the prior year, 83.77% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$57,850 down 4.31% from the prior year receipts, trending 23% above budget. The Rt. 83/63rd St. intersection cameras are still down with no anticipated “go live” date yet given by ATS or IDOT, although permits were recently issued by IDOT to re-erect the cameras.

- Building Permit receipts - \$74,352 up 162% from the prior year, 432.86% above budget. May includes permits to Pete's Fresh Market and Willowbrook Inn.
- Water sales receipts - \$247,847 down 5.82% from the prior year, 5.9% below budget.
- Hotel/Motel Tax receipts - \$20,240 up 9.27% compared with the prior year. The revenue is trending at 14% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$18,698 down 3.79% compared with the prior year, 5% below budget.

The reports above were approved by Trustee Neal.

9. VISITOR'S BUSINESS

There were no visitors present at the meeting.

10. COMMUNICATIONS

There were no communications.

11. ADJOURNMENT

Motion to adjourn at 6:05 p.m. was made by Trustee Neal. Motion carried.

(Minutes transcribed by: Carrie Dittman, 6/23/2017)

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

| <u>MONTH</u> | <u>BOARD APPROVED WARRANTS</u> | <u>GROSS PAYROLL (ACTIVE & POLICE PENSION)</u> | <u>Note 1 HANDWRITTEN CHECKS</u> | <u>MONTHLY TOTAL</u> |
|--------------|--------------------------------|--|--------------------------------------|------------------------|
| 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 | | | | |
| JULY | | | | \$ - |
| AUG | | | | |
| AUG | | | | \$ - |
| SEPT | | | | |
| SEPT | | | | |
| SEPT | | | | \$ - |
| OCT | | | | |
| OCT | | | | \$ - |
| NOV | | | | |
| NOV | | | | \$ - |
| DEC | | | | |
| DEC - safety | | | | |
| DEC | | | | \$ - |
| JAN | | | | |
| JAN | | | | \$ - |
| FEB | | | | |
| FEB | | | | \$ - |
| MAR | | | | |
| MAR | | | | |
| MAR | | | | \$ - |
| APR | | | | |
| APR | | | | \$ - |
| | <u>\$ 1,358,995.82</u> | <u>\$ 812,729.40</u> | <u>\$ 607,001.79</u> | <u>\$ 2,778,727.01</u> |

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

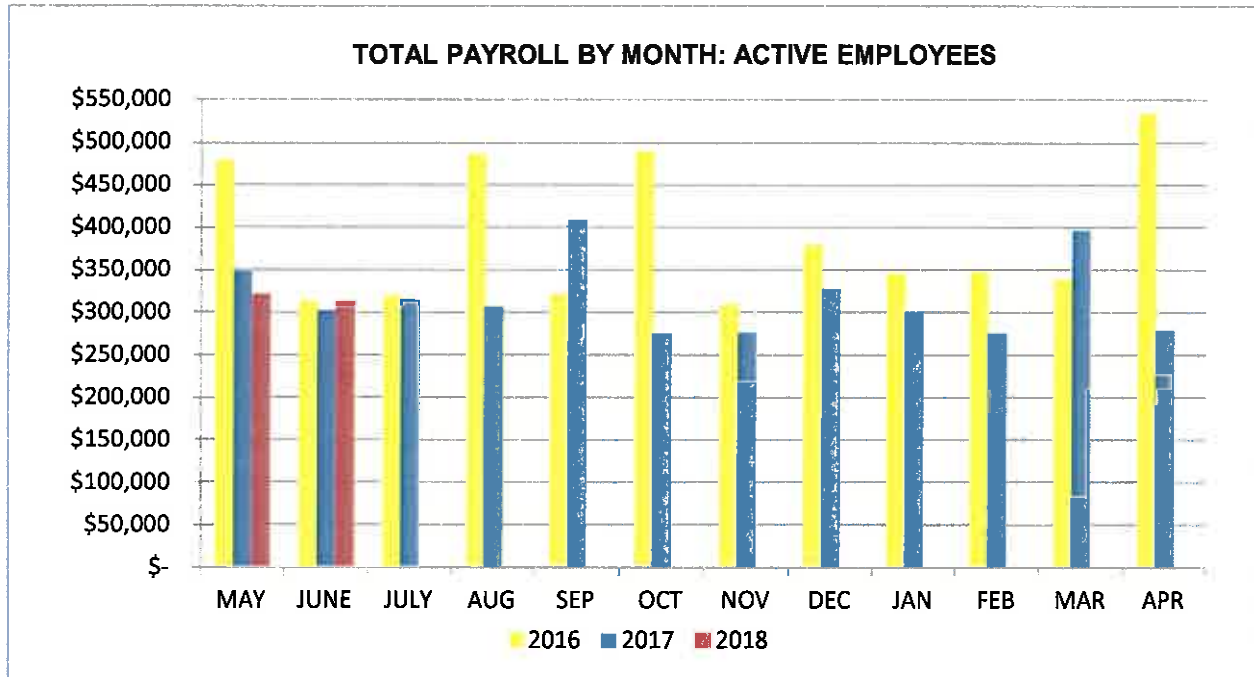
Note 3 Includes payments to Clauss Brothers & Tecorp approved separately by Village Board

**VILLAGE OF WILLOWBROOK
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 | | |
| AUG | 485,924 | 2 | 305,498 | 2 | | |
| SEP | 321,599 | 2 | 408,797 | 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 | \$ 634,455 | 4 |
| AVERAGE PAYROLL | \$ 172,743 | | \$ 146,478 | | \$ 158,614 | |
| CHANGE FROM PRIOR YEAR | | | -15.21% | | 8.29% | |

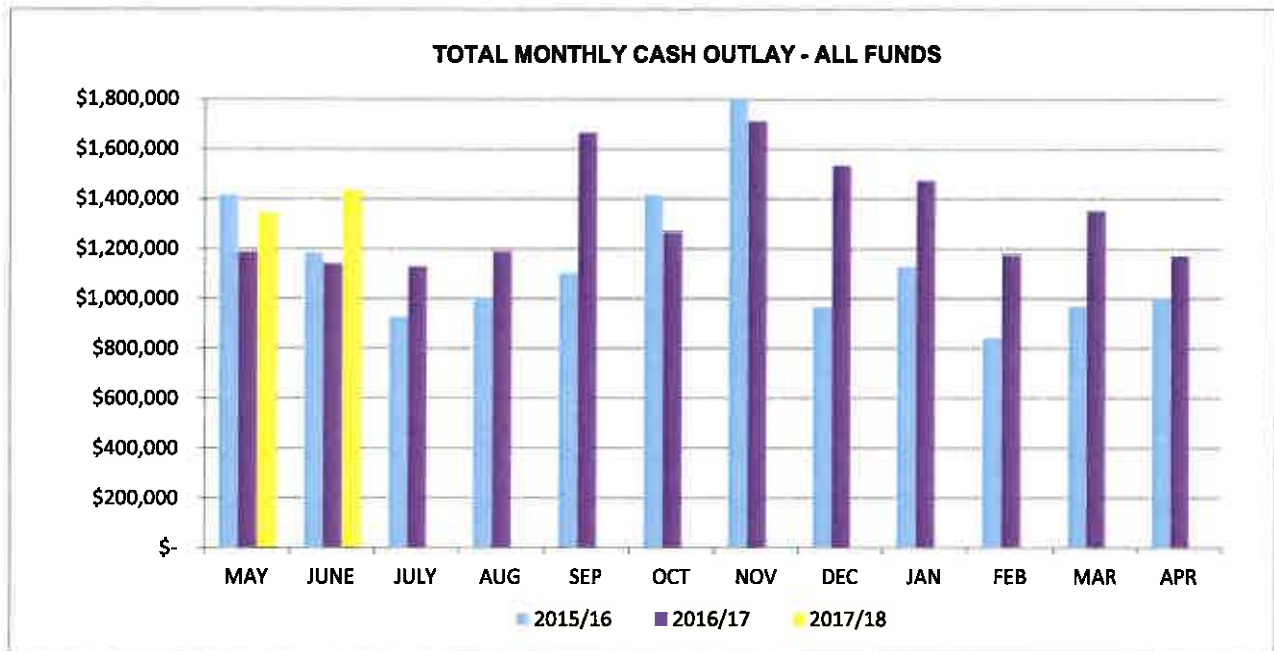
* Includes safety incentive



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

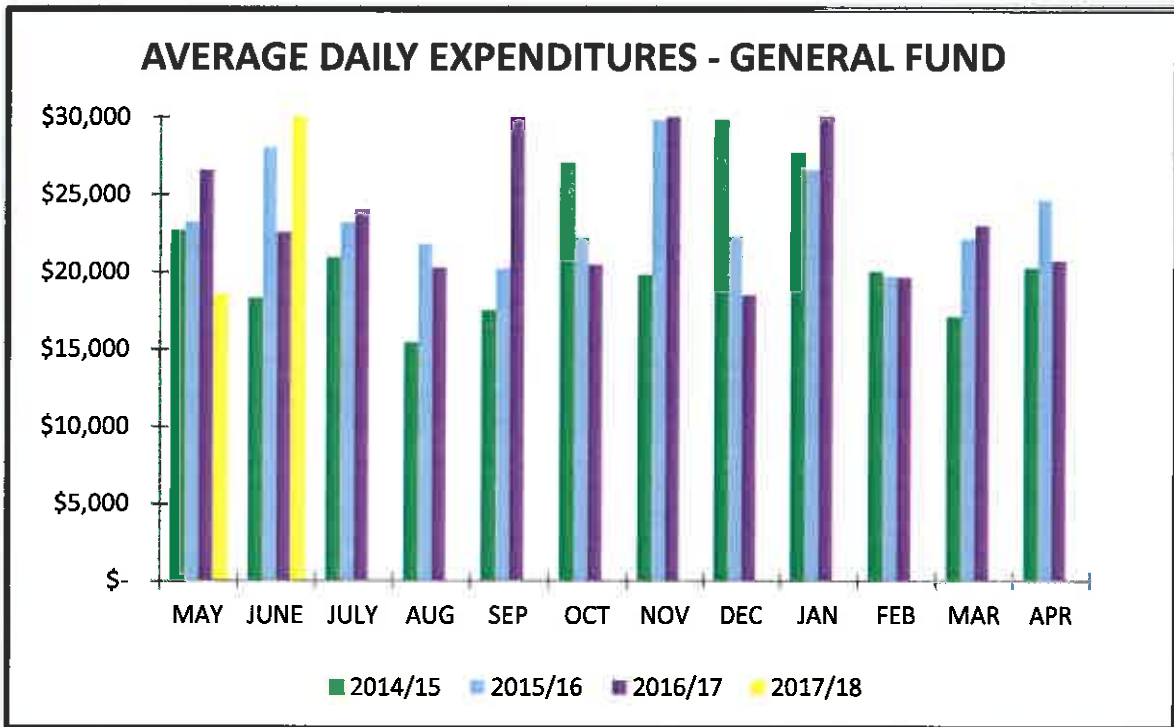
| MONTH | MONTHLY TOTALS | | | AVERAGE DAILY OUTLAY | |
|----------------|----------------------|----------------------|---------------------|----------------------|-------------------|
| | FISCAL 2015/16 | FISCAL 2016/17 | FISCAL 2017/18 | FISCAL 2017/18 | FISCAL 2016/17 |
| MAY | \$ 1,416,426 * | \$ 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 | | | 36,416 |
| AUG | 1,007,224 ** | 1,188,339 # | | | 38,334 |
| SEP | 1,102,832 | 1,665,829 # | | | 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 | \$ 2,778,727 | | |
| AVERAGE | \$ 1,147,930 | \$ 1,333,915 | \$ 1,389,363 | \$ 45,589 | \$ 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



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

| <u>MONTH</u> | <u>FISCAL 2014/15</u> | <u>FISCAL 2015/16</u> | <u>FISCAL 2016/17</u> | <u>FISCAL 2017/18</u> |
|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|
| MAY | \$ 22,642 | \$ 23,224 | \$ 26,585 | \$ 18,546 |
| JUNE | 18,301 | 28,030 | 22,563 | 30,352 |
| JULY | 20,913 | 23,173 | 24,006 | |
| AUG | 15,408 | 21,816 | 20,266 | |
| SEP | 17,512 | 20,205 | 31,190 | |
| 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 | \$ 24,449 |
| % CHANGE | | 10.73% | 2.31% | 1.01% |



**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 | |
| AUG | MAY | 334,102 | 342,029 | 328,251 | 331,887 | |
| SEPT | JUNE | 338,139 | 330,203 | 349,847 | 398,196 | |
| 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 | \$ 568,908 |
| MTH AVG | | \$ 303,747 | \$ 306,650 | \$ 315,686 | \$ 313,811 | \$ 284,454 |
| BUDGET | | \$ 3,493,374 | \$ 3,447,000 | \$ 3,450,000 | \$ 3,600,000 | \$ 3,600,000 |

YEAR TO DATE LAST YEAR : \$ 580,563
 YEAR TO DATE THIS YEAR : \$ 568,908
 DIFFERENCE : \$ (11,655)

PERCENTAGE CHANGE :

-2.01%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
 PERCENTAGE OF YEAR COMPLETED : 16.67%
 PERCENTAGE OF REVENUE TO DATE : 15.80%
 PROJECTION OF ANNUAL REVENUE : \$ 3,690,139
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 90,139
 EST. PERCENT DIFF ACTUAL TO BUDGET 2.5%

**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 | |
| AUG | 47,106 | 46,418 | 52,054 | 46,276 | |
| SEPT | 45,955 | 45,391 | 49,578 | 50,547 | |
| 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 | \$ 173,657 |
| MTH AVG | \$ 69,349 | \$ 69,697 | \$ 75,844 | \$ 67,270 | \$ 86,829 |
| BUDGET | \$ 725,760 | \$ 787,000 | \$ 634,095 | \$ 740,418 | \$ 862,540 |

Boxed Numbers - Village has not yet received distribution

YEAR TO DATE LAST YEAR: \$ 172,165
 YEAR TO DATE THIS YEAR: \$ 173,657
 DIFFERENCE: \$ 1,492

PERCENTAGE CHANGE:

0.87%

BUDGETED REVENUE: \$ 862,540
 PERCENTAGE OF YEAR COMPLETED : 16.67%
 PERCENTAGE OF REVENUE TO DATE : 20.13%
 PROJECTION OF ANNUAL REVENUE : \$ 814,237
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (48,303)
 EST. PERCENT DIFF ACTUAL TO BUDGET -5.6%

**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 | |
| AUG | 92,752 | 82,223 | 77,480 | 79,068 | |
| SEPT | 85,886 | 80,670 | 83,767 | 80,232 | |
| 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 | \$ 144,273 |
| MTH AVG | \$ 94,123 | \$ 87,271 | \$ 80,993 | \$ 81,289 | \$ 72,137 |
| BUDGET | \$ 1,160,000 | \$ 1,075,000 | \$ 1,075,000 | \$ 1,000,000 | \$ 1,000,000 |

YEAR TO DATE LAST YEAR: \$ 150,144
 YEAR TO DATE THIS YEAR: \$ 144,273
 DIFFERENCE: \$ (5,871)

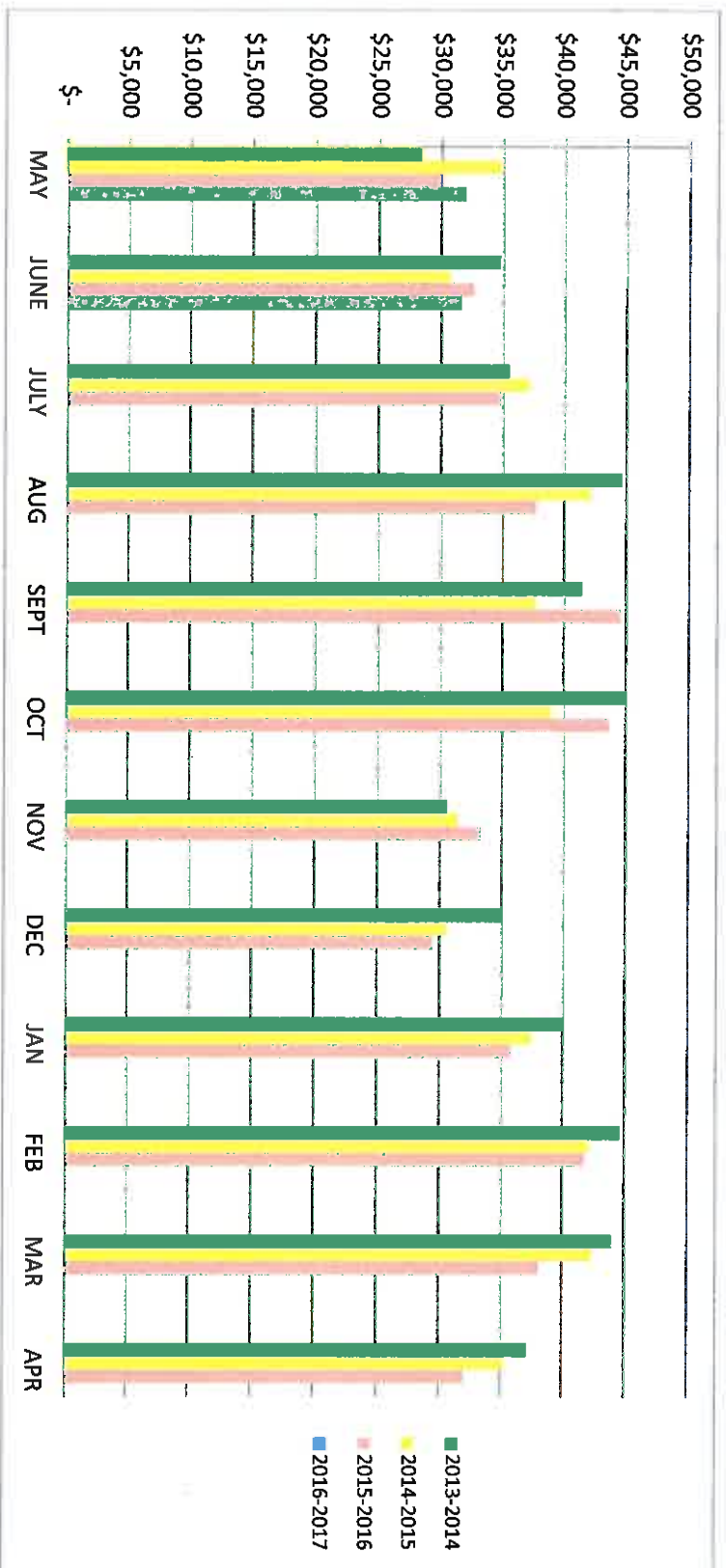
PERCENTAGE CHANGE: -3.91%

BUDGETED REVENUE: \$ 1,000,000
 PERCENTAGE OF YEAR COMPLETED : 16.67%
 PERCENTAGE OF REVENUE TO DATE : 14.43%
 PROJECTION OF ANNUAL REVENUE : \$ 937,320
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (62,680)
 EST. PERCENT DIFF ACTUAL TO BUDGET -6.3%

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 | |
| AUG | 54,686 | 44,604 | 42,214 | 37,683 | 44,561 | |
| SEPT | 49,745 | 41,416 | 37,735 | 44,502 | 43,660 | |
| 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 | \$ 63,519 |
| | | | | YTD PRIOR YEAR | | \$ 61,937 |
| | | | | YTD CURRENT YEAR | | \$ 63,519 |
| | | | | DIFFERENCE | | \$ 1,582 |
| | | | | PERCENTAGE CHANGE | | 2.55% |
| | 5 year average: | \$ 456,036 | | | | |

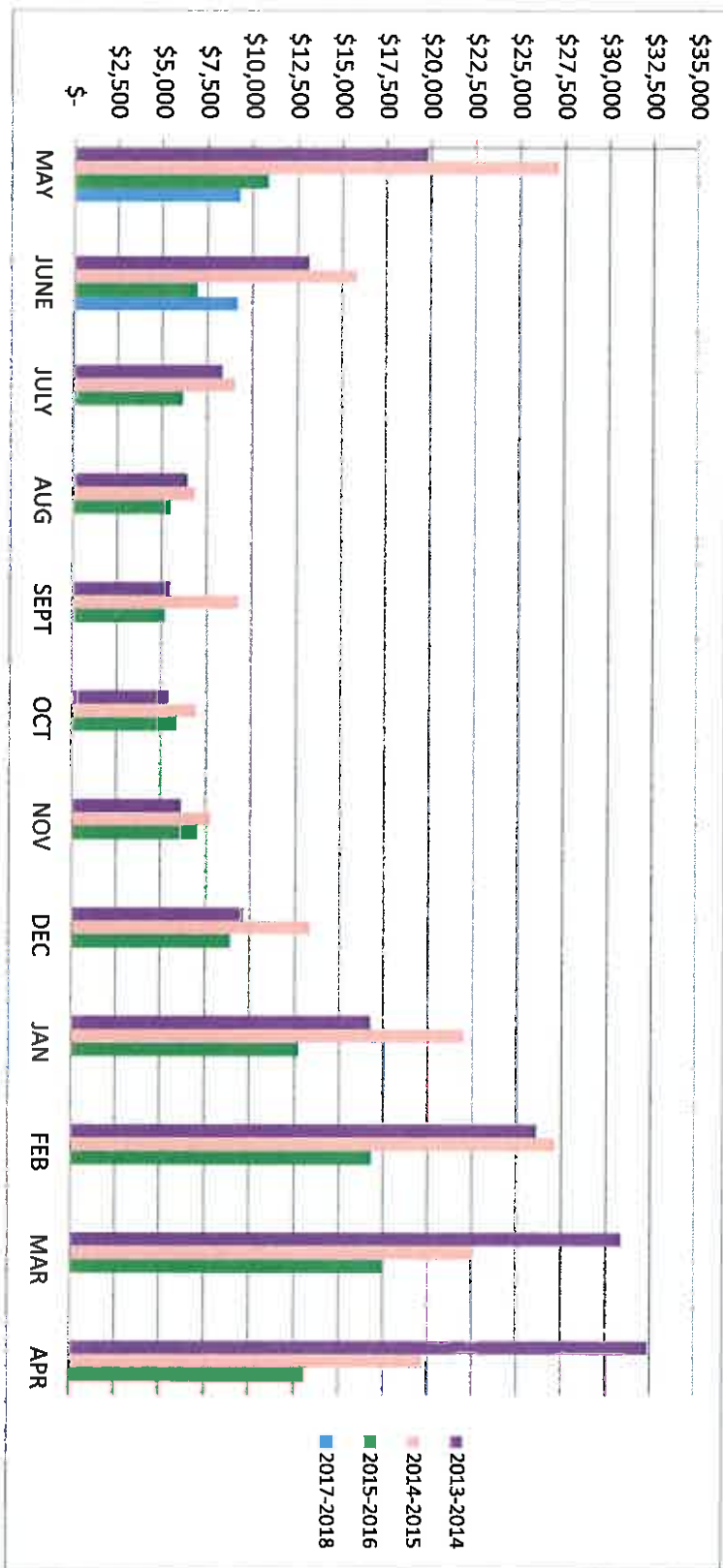
VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS



VILLAGE OF WILLOW/BROOK
 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 | |
| AUG | 5,318 | 6,419 | 6,850 | 5,482 | 5,261 | |
| SEPT | 5,214 | 5,485 | 9,298 | 5,187 | 5,386 | |
| 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 | \$ 18,425 |
| | 5 year average: | \$ 151,586 | | YTD PRIOR YEAR | | \$ 17,651 |
| | | | | YTD CURRENT YEAR | | \$ 18,425 |
| | | | | DIFFERENCE | | \$ 774 |
| | | | | PERCENTAGE CHANGE | | 4.39% |

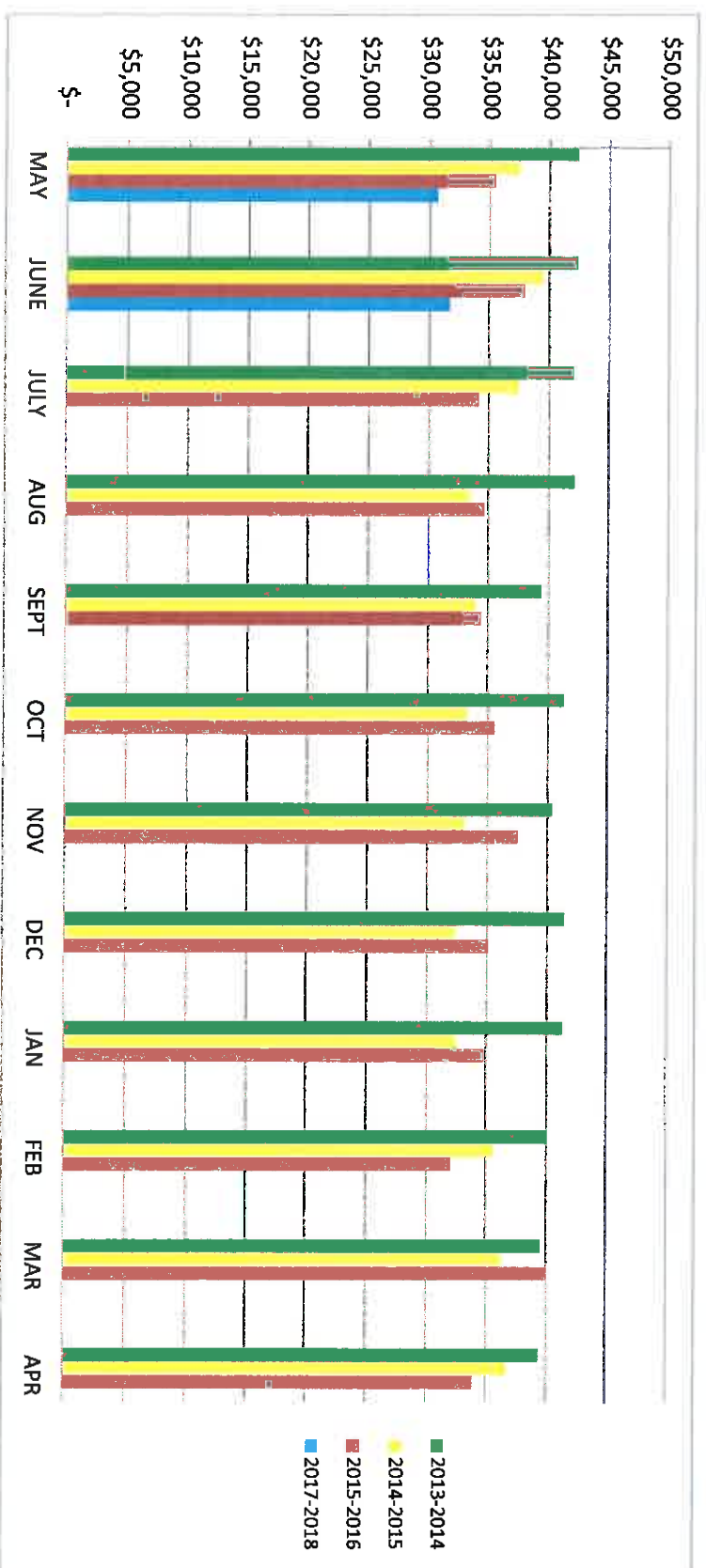
VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS



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 | |
| AUG | 42,446 | 42,164 | 33,430 | 34,626 | 29,565 | |
| SEPT | 43,089 | 39,419 | 33,909 | 34,389 | 31,506 | |
| 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 | \$ 62,329 |
| 5 year average: | | \$ 454,914 | | | | |
| YTD PRIOR YEAR | | | | | | \$ 71,179 |
| YTD CURRENT YEAR | | | | | | <u>\$ 62,329</u> |
| DIFFERENCE | | | | | | \$ (8,850) |
| PERCENTAGE CHANGE | | | | | | -12.43% |

VILLAGE OF WILLOWBROOK
 SIMPLIFIED TELECOMMUNICATION TAX
 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 | |
| AUG | 39,252 | 42,199 | 43,155 | 43,496 | |
| SEPT | 43,327 | 43,417 | 45,463 | 42,850 | |
| 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 | \$ 83,371 |
| MTH AVG | \$ 39,112 | \$ 41,674 | \$ 43,192 | \$ 41,710 | \$ 41,686 |
| BUDGET | \$ 450,000 | \$ 450,000 | \$ 460,000 | \$ 475,000 | \$ 485,000 |

YEAR TO DATE LAST YEAR: \$ 87,067
YEAR TO DATE THIS YEAR: \$ 83,371
DIFFERENCE: \$ (3,696)

PERCENTAGE OF INCREASE: -4.25%

BUDGETED REVENUE: \$ 485,000
PERCENTAGE OF YEAR COMPLETED : 16.67%
PERCENTAGE OF REVENUE TO DATE : 17.19%
PROJECTION OF ANNUAL REVENUE : \$ 479,274
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (5,726)
EST. PERCENT DIFF ACTUAL TO BUDGET -1.18%

**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 | |
| AUG | 9,322 | 7,725 | 12,465 | 15,130 | |
| SEPT | 18,842 | 18,620 | 11,832 | 9,867 | |
| 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 | \$ 30,048 |
| MTH AVG | \$ 12,399 | \$ 14,222 | \$ 11,083 | \$ 13,670 | \$ 15,024 |
| BUDGET | \$ 145,000 | \$ 145,000 | \$ 145,000 | \$ 130,000 | \$ 130,000 |

YEAR TO DATE LAST YEAR : \$ 20,455
 YEAR TO DATE THIS YEAR : \$ 30,048
 DIFFERENCE : \$ 9,593

PERCENTAGE CHANGE

46.90%

BUDGETED REVENUE: \$ 130,000
 PERCENTAGE OF YEAR COMPLETED : 16.67%
 PERCENTAGE OF REVENUE TO DATE : 23.11%
 PROJECTION OF ANNUAL REVENUE : \$ 240,967
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 110,967
 EST. PERCENT DIFF ACTUAL TO BUDGET 85.36%

**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 | |
| AUG | 79,525 | 63,375 | 12,160 | 84,520 | |
| SEPT | 76,050 | 46,240 | 3,559 | 81,365 | |
| 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 | \$ 106,275 |
| MTH AVG | \$ 65,643 | \$ 51,977 | \$ 31,932 | \$ 59,983 | \$ 53,138 |
| BUDGET | \$ 540,000 | \$ 540,000 | \$ 540,000 | \$ 525,000 | \$ 560,000 |
| YEAR TO DATE LAST YEAR : | | | | | \$ 137,439 |
| YEAR TO DATE THIS YEAR : | | | | | \$ 106,275 |
| DIFFERENCE : | | | | | \$ (31,164) |
| PERCENTAGE CHANGE: | | | | | -22.67% |
| BUDGETED REVENUE: | | | | | \$ 560,000 |
| PERCENTAGE OF YEAR COMPLETED : | | | | | 16.67% |
| PERCENTAGE OF REVENUE TO DATE : | | | | | 18.98% |
| PROJECTION OF ANNUAL REVENUE : | | | | | \$ 556,582 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | | | | | \$ (3,418) |
| EST. PERCENT DIFF ACTUAL TO BUDGET | | | | | -0.6% |

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 |
| JUNE | 19,336 | 8,574 | 21,083 | 12,846 | 15,651 |
| JULY | 48,123 | 15,008 | 19,427 | 19,166 | |
| AUG | 17,978 | 8,891 | 15,151 | 59,754 | 3 |
| SEPT | 18,866 | 44,004 | 146,016 | 62,108 | 4 |
| 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 | 32,001 | 15,940 | |
| APRIL | 26,032 | 20,098 | 24,754 | 16,072 | |
| TOTAL | \$ 258,000 | \$ 354,769 | \$ 368,613 | \$ 488,124 | \$ 90,003 |
| MTH AVG | \$ 21,500 | \$ 29,564 | \$ 30,718 | \$ 40,677 | \$ 45,002 |
| 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

| | |
|-------------------------|------------------|
| YEAR TO DATE LAST YEAR: | \$ 41,225 |
| YEAR TO DATE THIS YEAR: | <u>\$ 90,003</u> |
| DIFFERENCE: | \$ 48,778 |

PERCENTAGE OF CHANGE: 118.32%

| | |
|------------------------------------|---|
| BUDGETED REVENUE: | \$ 240,000 |
| PERCENTAGE OF YEAR COMPLETED : | 16.67% |
| PERCENTAGE OF REVENUE TO DATE : | 37.50% |
| PROJECTION OF ANNUAL REVENUE : | \$ 1,065,679 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ 825,679 |
| EST. PERCENT DIFF ACTUAL TO BUDGET | 344.03% |

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

| MONTH | Note 1,2 | | Note 3 | | Note 4 | | % change from same month last fiscal year |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------|--|
| | 13-14 | 14-15 | 15-16 | 16-17 | 17-18 | | |
| 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 | | -100.0% | |
| AUG | 281,359 | 258,283 | 303,288 | 322,609 | | -100.0% | |
| SEPT | 293,074 | 315,476 | 359,696 | 544,406 | | -100.0% | |
| 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 | \$ 563,072 | | |
| MTH AVG | \$ 236,828 | \$ 249,838 | \$ 274,945 | \$ 295,158 | \$ 281,536 | | |
| 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: | \$ 599,309 |
| YEAR TO DATE THIS YEAR: | \$ 563,072 |
| DIFFERENCE: | \$ (36,237) |

PERCENTAGE OF INCREASE: **-6.05%**

| | |
|------------------------------------|---------------|
| BUDGETED REVENUE: | \$ 3,545,000 |
| PERCENTAGE OF YEAR COMPLETED : | 16.67% |
| PERCENTAGE OF REVENUE TO DATE : | 15.88% |
| PROJECTION OF ANNUAL REVENUE : | \$ 3,327,741 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ (217,259) |
| EST. PERCENT DIFF ACTUAL TO BUDGET | -6.13% |

**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 | |
| AUG | 6,047 | 3,746 | 30,072 | 28,480 | |
| SEPT | 5,216 | 5,747 | 23,430 | 19,562 | |
| 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 | \$ 42,309 |
| MTH AVG | \$ 4,749 | \$ 4,058 | \$ 17,693 | \$ 20,198 | \$ 21,155 |
| 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: | \$ | 39,612 |
| YEAR TO DATE THIS YEAR: | \$ | 42,309 |
| DIFFERENCE: | \$ | 2,697 |

PERCENTAGE CHANGE: 6.81%

| | | |
|------------------------------------|----|---|
| BUDGETED REVENUE: | \$ | 232,365 |
| PERCENTAGE OF YEAR COMPLETED : | | 16.67% |
| PERCENTAGE OF REVENUE TO DATE : | | 18.21% |
| PROJECTION OF ANNUAL REVENUE : | \$ | 258,872 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ | 26,507 |
| EST. PERCENT DIFF ACTUAL TO BUDGET | | 11.4% |

**VILLAGE OF WILLOWBROOK
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 | |
| AUG | 17,483 | 57,575 | 21,542 | 19,538 | |
| SEPT | 20,530 | 12,653 | 20,756 | 18,555 | |
| 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 | \$ 37,656 |
| MTH AVG | \$ 20,726 | \$ 23,588 | \$ 18,239 | \$ 18,100 | \$ 18,828 |
| 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 : | \$ 38,737 |
| YEAR TO DATE THIS YEAR : | \$ 37,656 |
| DIFFERENCE : | \$ (1,081) |

PERCENTAGE OF CHANGE:

-2.79%

| | |
|------------------------------------|------------|
| BUDGETED REVENUE: | \$ 219,905 |
| PERCENTAGE OF YEAR COMPLETED : | 16.67% |
| PERCENTAGE OF REVENUE TO DATE : | 17.12% |
| PROJECTION OF ANNUAL REVENUE : | \$ 211,135 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ (8,770) |
| EST. PERCENT DIFF ACTUAL TO BUDGET | -4.0% |

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