

Willowbrook

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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

A G E N D A

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, MAY 14, 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) April 9, 2018 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Financial Disclosure Statements
5. REPORT – Monthly Disbursement Reports – April 2018
6. 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
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, APRIL 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, Director of Finance Carrie Dittman and Assistant to the Village Administrator Garrett Hummel.

3. APPROVAL OF MINUTES

A brief discussion of the minutes of the Regular Finance/Administration Committee held on Monday, March 12, 2018 occurred. Motion to approve by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

4. REPORT – Monthly Disbursement Reports – March 2018

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

- Total cash outlay for all Village funds – \$1,039,332. Fiscal Year to Date is \$14,917,916. Includes handwritten checks for \$1,266.
- Payroll monthly total for active employees including all funds - \$481,143 (3 payrolls). The average payroll for the year was \$156,536, which is a 6.87% increase 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 also retirement payouts of accumulated time.
- Average daily outlay of cash for all Village funds for the current month: \$33,527. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,356,174. Daily average fiscal YTD: \$44,572; this is high due to the numerous capital projects that occurred this year.
- Average daily expenditures for the General Fund only: \$28,627. Fiscal YTD average is \$30,349 which is a 25.39% 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

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

- Sales tax receipts - \$416,900 up 3.71% from the prior year. Trending 8.5% over budget.
- Business District sales tax receipts - \$57,664. Year to date is \$428,707. This 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.
- Income Tax receipts - \$47,225 down 2.7% compared to the prior year, 9.0% under budget. The state of Illinois is no longer in arrears in payments, however we are now feeling the effects of the state legislation which included a 10% reduction in income tax, which is about \$86,000 annually.

- Utility tax receipts - \$84,801 down 4.03% from the prior year, 6.4% under budget, consisting of:
 - Telecomm tax - down 8.12%
 - Northern IL gas – up 0.77%
 - ComEd - down 2.70%
- Places of Eating Tax receipts - \$36,762 up 2.08% compared to the prior year, trending 5.35% over budget.
- Fines - \$11,820 down 8.16% compared with the prior year, 15.89% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$71,567 down 11.22% from the prior year receipts, trending 14.1% over budget. The Rt. 83/63rd St. intersection went live on 9/26/17.
- Building Permit receipts - \$28,651 down 2.24 from the prior year, 98.8% above budget.
- Water sales receipts - \$301,012 down 5.21% from the prior year, 5.30% below budget. The large decline from Sept 2016 to Sept 2017 is due to a \$181,000 catch up bill issued in Sept 2016 to a shopping center that experienced a huge leak, and that billing is non-recurring. Revenues have generally normalized since the MTU replacement project concluded and we are seeing far fewer “catch-up” bills than in the past year.
- Hotel/Motel Tax receipts - \$13,893 up 0.79% compared with the prior year. The revenue is trending at 5.1% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$16,738 down 0.46% compared with the prior year, 1.7% below budget.

6. VISITOR'S BUSINESS

There were no visitors present at the meeting.

7. COMMUNICATIONS

There were no communications.

8. ADJOURNMENT

Motion to adjourn at 6:04 p.m. was made by Chairwoman Berglund, seconded by Trustee Misteale. Motion carried.

(Minutes transcribed by: Carrie Dittman, 4/27/2018)

**FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET**

AGENDA ITEM DESCRIPTION

DISCUSSION – Financial Disclosure Statement

COMMITTEE REVIEW

- ☒ Finance/Administration
☐ Municipal Services
☐ Public Safety

Meeting Date: 5/14/2018

- | | |
|--|---|
| <input type="checkbox"/> Discussion Only | <input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date) |
| <input checked="" 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

Annually, all Village employees, elected and appointed officials, and certain consultants of the Village are required to complete a Financial Disclosure Statement to be filed with the Deputy Village Clerk. In March 2018, the Village's new Ethics Officer, Greg Smith of Klein, Thorpe & Jenkins, reviewed the most recent filing. He noted/recommended the following:

- Expansion of our current form, which would require the Village Board to adopt an ordinance amending Section 1-12-4 of the Village code (see attached format that is currently utilized by DuPage County);
- Some responses were illegible, statements should be typed or neatly printed or returned to the party for correction;
- Incomplete responses or missing information;
- Identified conflicts of interest should be compared to Village's vendor database; and
- Missing certification of receipt of code of ethics.

In addition, the Village's Code of Ethics Section 1-12-10 contains a requirement for ethics training to be completed within thirty (30) days of hire and every two (2) years thereafter, beginning in 2013. The Village has not conducted a Village-wide training in a few years.

Chapter 12, Code of Ethics, of the Village's municipal code along with the current annual financial disclosure form are attached for reference.

REQUEST FOR FEEDBACK

Staff requests input from the Committee, to be brought forth to the full Village Board, as to 1) what changes should be made to the current format, 2) what course of action to be taken on this year's improperly submitted forms, and 3) guidance on bi-annual training for employees and elected and appointed officials, if desired.

STAFF RECOMMENDATION

N/A

Statement of Economic Interests to be Filed with the County Clerk

Your Name Was Submitted For Filing by an Entity That You Represent
(Type or Print)

Name: _____

Each Office or Position of Employment for which this Statement is Filed:

Full Post Office Address: _____

GENERAL DIRECTIONS

The interest (if constructively controlled by the person making the statement) of a spouse or any other party shall be considered to be the same as the interest of the person making the statement. Campaign receipts shall not be included in this statement. **If more space is needed, please attach supplemental listing.**

1. List the name and instrument of ownership in any entity doing business with a unit of local government in relation to which the person is required to file, in which the ownership interest held by the person at the date of filing is in excess of \$5,000 fair market value, or from which dividends in excess of \$1,200 were received during the preceding calendar year: (In the case of real estate, location thereof shall be listed by the street address, or if none, then by legal description.) No time or demand deposit in a financial institution, nor any debt instrument shall be listed.

Business Entity	Instrument of Ownership	Position of Management
_____	_____	_____
_____	_____	_____
_____	_____	_____

2. List the name, address and type of practice of any professional organization in which the person making the statement was an officer, director, associate, partner or proprietor, or served in any advisory capacity, from which income in excess of \$1,200 was derived during the preceding calendar year:

Name	Address	Type of Practice
_____	_____	_____
_____	_____	_____
_____	_____	_____

3. List the nature of professional services rendered (other than to the unit or units of local government in relation to which the person is required to file) to each entity from which income exceeding \$5,000 was received for professional services rendered during the preceding calendar year by the person making the statement:

COMPLETE BUT DO NOT DETACH

This section will be returned to you when the Statement is filed with the County Clerk.

Receipt is hereby acknowledged of your Statement of Economic Interests, filed pursuant to the Illinois Governmental Ethics Act. The Statement was filed on this date:

Office or Position of Employment for which this statement is filed

(Type or Print)

Name _____

Address _____

City/State/ZIP Code _____

4. List the identity (including address or legal description of real estate) of any capital asset from which a capital gain of \$5,000 or more was realized during the preceding calendar year:

5. List the name of any entity and the nature of the governmental action requested by any entity that has applied to a unit of local government in relation to which the person must file for any license, franchise or permit for annexation, zoning or rezoning of real estate during the preceding calendar year, if the ownership interest of the person filing is in excess of \$5,000 fair market value at the time of filing, or if income or dividends in excess of \$1,200 were received by the person filing from the entity during the preceding calendar year:

6. List the name of any entity doing business with a unit of local government in relation to which the person is required to file, from which income in excess of \$1,200 was derived during the preceding calendar year other than for professional services and the title or description of any position held in that entity: (No time or demand deposit in a financial institution nor any debt instrument need be listed.)

7. List the name of any unit of government that employed the person making the statement during the preceding calendar year, other than the unit or units of government in relation to which the person is required to file:

8. List the name of any entity from which a gift or gifts, or honorarium or honoraria, valued singly or in the aggregate in excess of \$500, was received during the preceding calendar year:

VERIFICATION

I declare that this Statement of Economic Interests (including any accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement of my economic interests as required by the Illinois Governmental Ethics Act. I understand that the penalty for willfully filing a false or incomplete statement shall be a fine not to exceed \$1,000, or imprisonment in a penal institution other than the penitentiary not to exceed one year, or both fine and imprisonment.

Signature of Person Making Statement

Date

Printed by authority of the State of Illinois. August 2007 — 80M — I-107.8

DO NOT DETACH
(WILL BE RETURNED AS YOUR RECEIPT)

Chapter 12

CODE OF ETHICS

1-12-1: PURPOSE:

All elected and appointed officers and all employees of the village shall, in relation to the positions of public trust and employment which they may occupy, maintain the standards of ethical conduct set forth in this code. Such officers and employees shall at all times segregate their personal and private business interests from the performance of their duties and responsibilities as officers or employees of the village to the end that the appearance of, as well as any actual conflict of interest does not exist. (Ord. 12-O-29, 12-17-2012)

1-12-2: DEFINITIONS:

BUSINESS ENTITY: Any legal entity, including, without limitation, sole proprietorship, partnership, limited partnership, joint venture, corporation or trust. Business entity shall also include any legal entities owned or owned by, in whole or in part, any legal entity qualifying as a business entity.

DIRECT OR INDIRECT INTEREST: Any legal or equitable ownership interest which a public servant or a member of the public servant's immediate family holds in a business entity which is equal to or greater than seven and five-tenths percent (7.5%) of the total ownership of the business entity.

PUBLIC SERVANT: Any officer, full time employee and part time employee, whether elected, appointed or employed by the village of Willowbrook, together with all engineers, accountants, attorneys, insurance agents, land planners or other consultants retained or employed for the purpose of rendering professional services to the village of Willowbrook.

ULTIMATE JURISDICTIONAL AUTHORITY: The village officer(s) having authority under section 1-12-8 of this chapter to discipline a public servant named as a respondent in a complaint alleging a violation of any of its provisions.

VILLAGE CONFIDENTIAL INFORMATION: Any information relating to the village which has not yet been disclosed to the public. (Ord. 12-O-29, 12-17-2012)

1-12-3: GENERAL PROHIBITION:

(A) 1. No public servant shall be interested, directly or indirectly, in his own name or in the name of any business entity in which the public servant holds a direct or indirect interest, in any contract, work or

business of the village, or in the sale of any article, whenever the expense, price or consideration of the contract, work, business or sale is paid either from the village treasury or by any assessments levied by any statute or ordinance, or upon which said public servant may be called upon to act or vote.

2. No public servant shall represent, either as agent or otherwise, any person, association, trust, corporation or other business entity, with respect to any application or bid for any contract, work or business of the village, or in the sale of any article, whenever the expense, price or consideration of the contract, work, business or sale is paid either from the village treasury or by any assessment levied by any statute or ordinance, or upon which said public servant may be called upon to act or vote.
3. No public servant shall be interested, directly or indirectly, in his own name or in the name of any business entity in which the public servant holds a direct or indirect interest, in the purchase of any property which: a) belongs to the village; or b) is sold for taxes or assessments; or c) is sold by virtue of legal process initiated by the village.
4. No provision of this subsection shall be so construed as to authorize or permit any public servant to be in violation of any statute of this state, including, but not limited to, the Illinois municipal code, 65 Illinois Compiled Statutes 5/ et seq., and/or the public officer prohibited activities act, 50 Illinois Compiled Statutes 105/0.01 et seq. However, as is specifically permitted by exceptions set forth at both 65 Illinois Compiled Statutes 5/3.1-55-10 and 50 Illinois Compiled Statutes 105/3 of the said enactments, any elected or appointed member of this village's governing body may own an interest in a contract to provide materials, merchandise, property, services or labor to this municipality, subject to the following provisions under either subsection (A)4(a) or (A)4(b) of this section:

(a) If:

- (1) The contract is with a person, firm, partnership, association, corporation, or cooperative association in which such interested member of the governing body of the municipality has less than a seven and one-half percent ($7\frac{1}{2}\%$) share in the ownership; and
- (2) Such interested member publicly discloses the nature and extent of his interest prior to or during deliberations concerning the proposed award of the contract; and
- (3) Such interested member abstains from voting on the award of the contract, though he shall be considered present for the purposes of establishing a quorum; and
- (4) Such contract is approved by a majority vote of those members presently holding office; and
- (5) The contract is awarded after sealed bids to the lowest responsible bidder if the amount of the contract exceeds one thousand five hundred dollars (\$1,500.00), or awarded without bidding if the amount of the contract is less than one thousand five hundred dollars (\$1,500.00); and
- (6) The award of the contract would not cause the aggregate amount of all such contracts so awarded to the same person, firm, association, partnership, corporation, or cooperative association in the same fiscal year to exceed twenty five thousand dollars (\$25,000.00).

(b) If:

- (1) The award of the contract is approved by a majority vote of the governing body of the municipality provided that any such interested member shall abstain from voting; and

- (2) The amount of the contract does not exceed two thousand dollars (\$2,000.00); and
- (3) The award of the contract would not cause the aggregate amount of all such contracts so awarded to the same person, firm, association, partnership, corporation, or cooperative association in the same fiscal year to exceed four thousand dollars (\$4,000.00); and
- (4) Such interested member publicly discloses the nature and extent of his interest prior to or during deliberations concerning the proposed award of the contract; and
- (5) Such interested member abstains from voting on the award of the contract, though he shall be considered present for the purposes of establishing a quorum.

(B) No public servant may accept, during any calendar year, a gift(s) and entertainment with a value in the aggregate greater than one hundred dollars (\$100.00) from any one person or business entity who has or may reasonably be expected to have business of any sort with the village. No public servant shall have a direct or indirect interest in any business entity which accepts, during any calendar year, a gift (s) and entertainment with a value in the aggregate greater than one hundred dollars (\$100.00) from any one person or business entity who has or may reasonably be expected to have business of any sort with the village.

This prohibition shall not apply to gifts provided to public servants which are consumed on village premises and which are not for the personal benefit of any single public servant. This provision shall not preempt any stricter provisions adopted as part of the village's personnel manual.

(C) Before January 31 of each year, each public servant shall, on forms provided by the village clerk, file with that office an annual report of all gifts and entertainment provided to the public servant in the previous year from any one person or business entity who has or may reasonably be expected to have business of any sort with the village.

(D) No public servant may accept any economic opportunity from any third party for purposes of influencing the performance of his or her official duties. No public servant shall have a direct or indirect interest in any business entity that accepts any economic opportunity from any third party for purposes of influencing the performance of his or her official duties.

(E) No public servant shall disclose village confidential information to any third party. No public servant shall disclose any nonconfidential village information where the purpose is to enhance an economic opportunity for the public servant or a business entity in which the public servant holds a direct or indirect interest.

(F) No public servant who in good faith reasonably believes that some policy, practice or activity of the government of the village of Willowbrook may violate or potentially violate any law or regulation applicable to this municipality shall fail to report such possible violations to the village administrator

who shall, within a reasonable time, investigate and correct any such violations found to exist in fact. Any public servant who fails to report such policy, practice or activity which he or she in good faith reasonably believes may violate or potentially violate any law or regulation applicable to this municipality shall be subject to discipline under section [1-12-8](#) of this chapter.

- (G) No public servant who in good faith and upon reasonable belief has filed a report under subsection (F) of this section shall be subject to reprisal or retaliation. Any public servant who retaliates against another public servant for having filed such a report under subsection (F) of this section shall be subject to discipline under section [1-12-8](#) of this chapter. (Ord. 12-O-29, 12-17-2012)

1-12-3.1: ABSTENTION:

Every public servant shall abstain from participating in any official function, duty or vote if because of any competing interest there is a material threat to the public servant exercising independent judgment or if exercising such official function, duty or vote creates the appearance of impropriety. Should any public servant have any question whether his or her actions may violate the requirements of this section, the public servant may raise such issue to the village board or its designee prior to taking such action and the village board shall rule whether the public servant must abstain or may participate in the village function, duty or vote. (Ord. 12-O-29, 12-17-2012)

1-12-3.2: ADOPTION OF CERTAIN PROVISIONS OF THE STATE OFFICIALS AND EMPLOYEES ETHICS ACT:

- (A) The provisions of section 5-15 and article 10 of the state officials and employees ethics act, 5 Illinois Compiled Statutes 430/1-1 et seq., (hereinafter referred to as the "act" in this section) are hereby adopted by reference and made applicable to the officers and employees of the village to the extent required by 5 Illinois Compiled Statutes 430/70-5. Three (3) copies of the act are, and have been for not less than thirty (30) days prior to the enactment of this section, on file in the office of the village clerk.
- (B) The solicitation or acceptance of gifts prohibited to be solicited or accepted under the act by any officer or any employee of the village is hereby prohibited.
- (C) The offering or making of gifts prohibited to be offered or made to an officer or employee of the village under the act is hereby prohibited.

- (D) The participation in political activities prohibited under the act, by any officer or employee of the village is hereby prohibited.
- (E) For purposes of this section, the terms "officer" and "employee" shall be defined as set forth in 5 Illinois Compiled Statutes 430/70-5(c).
- (F) The penalties for violations of this section shall be the same as those penalties set forth in 5 Illinois Compiled Statutes 430/50-5 for similar violations of the act.
- (G) This section does not repeal or otherwise amend or modify any existing ordinances, codes, rules, regulations or policies, including, but not limited to, the village's personnel manual, which regulate the conduct of village officers and employees. To the extent that any such existing ordinances or policies are less restrictive than this section, however, the provisions of this section shall prevail in accordance with the provisions of 5 Illinois Compiled Statutes 430/70-5(a).
- (H) There is hereby created the office of ethics officer. The ethics officer shall be appointed by the mayor with the advice and consent of the corporate authorities. The ethics officer may hold another village office, either elected or appointed. The ethics officer shall provide guidance to the officers and employees of the village concerning the interpretation of and compliance with the provisions of this chapter and state ethics laws. The ethics officer shall perform such other duties as may be delegated by the village.
- (I) Any amendment to the act that becomes effective after the effective date of this section shall be incorporated into this section by reference and shall be applicable to the solicitation, acceptance, offering and making of gifts and to prohibited political activities. However, any amendment that makes its provisions optional for adoption by municipalities shall not be incorporated into this section by reference without formal action by the corporate authorities of the village.
- (J) If the Illinois supreme court declares the act unconstitutional in its entirety, then this section shall be repealed as of the date that the Illinois supreme court's decision becomes final and not subject to any further appeals or rehearings. This section shall be deemed repealed without further action by the corporate authorities of the village of Willowbrook if the act is found unconstitutional by the Illinois supreme court.
- (K) If the Illinois supreme court declares part of the act unconstitutional but upholds the constitutionality of the remainder of the act, or does not address the remainder of the act, then the remainder of the act as adopted by this section shall remain in full force and effect; however, that part of this section relating to

the part of the act found unconstitutional shall be deemed repealed without further action by the corporate authorities of the village of Willowbrook. (Ord. 12-O-29, 12-17-2012)

1-12-4: FINANCIAL DISCLOSURE:

Each public servant shall file with the village clerk a statement of financial disclosure containing the following information:

- (A) The name and address of any business entity in which the public servant has a "direct or indirect interest", as defined elsewhere in this chapter.
- (B) The location and present use of each parcel of real property owned by the public servant or a business entity in which the public servant has a "direct or indirect interest", as defined elsewhere in this chapter. (Ord. 12-O-29, 12-17-2012)

1-12-5: FINANCIAL DISCLOSURE STATEMENTS:

Financial disclosure statements shall be provided by the village clerk. Each public servant shall file the required statement reflecting the information required thereon as of January 1 of each year, such statement to be filed on or before January 31 of each year. Any person who becomes a public servant after January 1 of any year shall file the required financial statement within thirty one (31) days of entering office or assuming the duties of employment, which statement shall reflect the information required thereon as of the date of his entry into such office or assumption of such duties of employment. (Ord. 12-O-29, 12-17-2012)

1-12-6: PUBLIC RECORD:

All financial disclosure statements filed in accordance with the provisions of this code shall be available for public inspection in the office of the village clerk, subject only to such reasonable rules and regulations as the village clerk shall from time to time adopt and publish. (Ord. 12-O-29, 12-17-2012)

1-12-7: ETHICS COMMISSION:

- (A) Establishment: There is hereby established an ethics commission, consisting of the corporate authorities of the village. The chairperson of the commission shall be the village mayor. In the absence or the recusal of the mayor, the corporate authorities may elect one of their members to serve as a temporary chairman.
- (B) Powers And Duties: The ethics commission shall have the following powers and duties:
1. To promulgate such procedures and rules governing the performance of its duties and the exercise of its powers as deemed necessary or appropriate.
 2. Upon receipt of a signed, written complaint to investigate, conduct research, conduct closed hearings and deliberations, issue findings, decisions and recommendations.
 3. To act only upon the receipt of a written complaint alleging a violation of this chapter, and not upon its own prerogative.
 4. To receive information from the public pertaining to its investigations and to require additional information and documents from persons who may have violated this chapter as the commission deems appropriate. It is the obligation of all officers and employees of the village of Willowbrook to cooperate with the commission or, as the case may be, with the ethics officer during the course of their investigations. Any such officer's or employee's failure or refusal to so cooperate shall constitute grounds for disciplinary action pursuant to subsections (D)1 and (D)2 of this section.
 5. When necessary, to subpoena witnesses and compel the production of books and papers pertinent to an investigation authorized by this chapter.
 6. When necessary, to request that the state's attorney provide legal advice without charge to the commission.
 7. To prepare and publish such manuals and guides as the commission deems appropriate explaining the duties of individuals covered by this chapter.
 8. To prepare such public information materials as the commission deems appropriate to facilitate compliance, implementation and enforcement of this chapter.
 9. To prepare periodic statistical reports consisting of: a) the number of complaints filed, b) the number of complaints deemed to sufficiently allege a violation of this chapter, c) the recommendation or decision issued for each complaint, d) the number of complaints resolved, and e) the status of pending complaints.
 10. The commission may delegate to the ethics officer its authority to conduct investigations pursuant to this section and require a report of the said officer's investigative findings to the full commission for final action. Upon such a delegation, the ethics officer shall exercise all such of the foregoing powers of the commission as are reasonably necessary to performing the investigative and reporting duties of the said office.
 11. In the event that a member of the commission is the subject of a claimed violation of this chapter, such member shall immediately recuse himself or herself from the investigation of such claimed violation, and shall take no part in the final action of the commission regarding such claimed violation.

The powers and duties of the commission are limited to matters clearly within the purview of this chapter.

(C) Complaint Procedure:

1. Complaints alleging a violation of this chapter by a public servant shall be filed as follows: If the complaint alleges a violation by an employee, appointed officer, or elected officer of the village, then the complaint shall be filed with the ethics officer. In the event that the subject of the complaint is the ethics officer, such complaint shall be filed with the village mayor, the village administrator or the village clerk. Any complaint received by, or incident reported to, an employee alleging the violation of this chapter, shall be forwarded to the ethics officer or village mayor as provided above. Upon receipt of any such complaint, the ethics officer, or the village mayor, as the case may be, shall forward the complaint to each member of the ethics commission. The village clerk shall upon request, provide all village employees with written notice of the name, business address and business phone number of the ethics officer to facilitate the filing of any complaint hereunder. Additionally, the village clerk shall post written notice in the village hall and upon the village website setting forth the name, business address and business phone number of the ethics officer to facilitate the filing of complaints hereunder by members of the public.
2. Within three (3) days after the filing of an ethics complaint, the commission's secretary shall send by certified mail, return receipt requested, a notice to the respondent that a complaint has been filed against him or her and a copy of the complaint. The commission shall send by certified mail, return receipt requested, a confirmation of the receipt of the complaint to the complainant within three (3) business days after the submittal to the commission. The notices to the respondent and the complainant shall also advise them of the date, time, and place of the meeting on the sufficiency of the complaint and probable cause, which meeting shall be held within fourteen (14) business days after receiving the complaint.
3. Upon at least forty eight (48) hours' public notice of the meeting session, the commission or the ethics officer, as the case may be, shall meet in a closed session to review the sufficiency of the complaint and, if the complaint is deemed to sufficiently allege a violation of this chapter, to determine if there is probable cause, based on evidence presented by the complainant, to proceed. The commission shall thereafter issue notice to the complainant and the respondent of its ruling on the sufficiency of the complaint, and, if necessary, on probable cause. If the complaint is deemed to sufficiently allege a violation of this chapter and there is a determination of probable cause, then the commission's notice to the parties shall include a hearing date scheduled within four (4) weeks after the commission's ruling on the sufficiency of the complaint. If the complaint is deemed not to sufficiently allege a violation or if there is no determination of probable cause, then the commission shall send by certified mail, return receipt requested, a notice to the parties of the decision to dismiss the complaint and that notice shall be made public.
4. On the scheduled hearing date and upon at least forty eight (48) hours' public notice of the said hearing, the commission shall conduct a closed meeting on the complaint and allow both parties the opportunity to present testimony and evidence. The ethics officer shall represent the complainant at this closed hearing. The respondent may there be represented at his own expense by counsel of his own choice.

5. Within two (2) weeks after the conclusion of the hearing on the complaint, the commission shall either: a) dismiss the complaint or b) issue a preliminary recommendation to the alleged violator and to the violator's ultimate jurisdictional authority. The particular findings in the instant case and the preliminary recommendation shall be made public.
6. Within seven (7) business days after the issuance of the preliminary recommendation, the respondent may file a written demand for a public hearing on the complaint. The filing of the demand for a public hearing shall stay the enforcement of the preliminary recommendation. Within two (2) weeks after receiving the demand, the commission shall conduct a public hearing on the complaint after at least forty eight (48) hours' public notice of the hearing and allow both parties the opportunity to present testimony and evidence. The ethics officer shall represent the complainant at this public hearing. The respondent may there be represented at his own expense by counsel of his own choice.
7. If the complaint is filed during the sixty (60) days preceding the date of any election at which the respondent is a candidate, the commission shall render its decision as required under subsection (C)5 of this section within seven (7) days after the complaint is filed, and during the seven (7) days preceding that election, the commission shall tender such decision before the date of that election, if possible.
8. A complaint alleging the violation of this chapter must be filed within one year after the alleged violation.

(D) Enforcement:

1. Should the commission find the respondent to be in violation of any of the provisions of this chapter, it may recommend disciplinary action of that person to his or her ultimate jurisdictional authority. The commission's recommendation may prescribe the following courses of action:
 - (a) A reprimand.
 - (b) An order to cease and desist the offensive action.
 - (c) A return or refund of money or other items, or an amount of restitution for services received in violation of this chapter.
 - (d) Donation to a charity of an amount equal to the gift.
 - (e) Suspension, dismissal, removal from office or censure.
2. The village, through the respondent's ultimate jurisdictional authority, may take disciplinary action against any such respondent: a) who the commission finds is in violation of this chapter, b) who is the subject of a recommendation by the commissioner, c) described by both items a and b of this subsection.

The village may take disciplinary action as recommended by the commission, if any, or as it deems appropriate, to the extent it has constitutional and statutory authority to take that action.

The village shall make its action, or its determination to take no action, available to the public.

3. If after a hearing, the commission finds no violation of this chapter, it shall dismiss the complaint.

(E) Review: The commission's decision to dismiss a complaint or to recommend disciplinary action is not a final administrative decision subject to judicial review under the administrative review act of the Illinois code of civil procedure.

(F) Exemption: The proceedings conducted and documents generated under this section are exempt from the provisions of the open meetings act and the freedom of information act, except as expressly provided. (Ord. 12-O-29, 12-17-2012)

1-12-8: VIOLATION:

Any public servant found to have violated any provision of this chapter shall be subject to discipline as follows:

(A) Any member of the corporate authorities, or village clerk, found to have violated any provision of this chapter shall be subject to censure by a vote of a majority of the corporate authorities then holding office.

(B) Any sworn police officer found to have violated any provision of this chapter shall be subject to discipline by the board of police commissioners, pursuant to the rules and regulations duly adopted by said board.

(C) Any employee subject to the provisions of [title 12, chapter 2](#) of this code found to have violated any provision of this chapter shall be subject to discipline in accordance with [title 12, chapter 2](#) of this code.

(D) Any village administrator, village attorney, or other officer or consultant of the village of Willowbrook, not provided for hereinabove, found to have violated any provision of this chapter shall be subject to removal, censure, or such other action as the corporate authorities deem appropriate. (Ord. 12-O-29, 12-17-2012)

1-12-9: EMPLOYEE PROTECTION:

No employee shall be discharged, demoted, suspended, threatened, harassed, or in any other manner discriminated against in the terms and conditions of employment by the village because of lawful acts done in good faith by the employee, on behalf of the employee or others, in furtherance of the investigation of, initiation of, testimony for or assistance with an alleged violation of this chapter.

Any employee who engages in an act of reprisal or retaliation against anyone on account of that person's filing of a complaint with the ethics officer under section [1-12-7](#) of this chapter alleging a violation of this chapter shall be subject to discipline under section [1-12-8](#) of this chapter. (Ord. 12-O-29, 12-17-2012)

1-12-10: ETHICS TRAINING:

- (A) All new village employees shall complete assigned ethics training within thirty (30) days of their hiring. Upon the completion of such training, all new village employees will sign and submit an attestation to the village clerk that they have completed the assigned ethics training, that they have read the code of ethics and that they will report to the administrator any violations or potential violations of any law or regulation applicable to this municipality which in good faith they reasonably believe to exist in fact.

- (B) All existing village employees shall complete assigned ethics training every two (2) years commencing in 2013 and shall annually sign and submit an attestation that they are not aware of any violations or potential violations of any law or regulation applicable to this municipality; or, shall annually sign and submit an attestation that they have already reported all such violations or potential violations of which they are aware. (Ord. 12-O-29, 12-17-2012)



EST. 1960

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Misteale

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Robert J. Pavelchik, Jr.

Director of Finance

Carrie Dittman

January 15, 2018

MEMO TO: Full-Time & Part-Time Employees, Elected Officials, Appointed Officials, Village Engineers, Accountants, Village Attorneys, Land Planners, Insurance Agents and Other Consultants

FROM: Cindy Stuchl, Executive Secretary

SUBJECT: Filing of Financial Disclosure Statement for 2018

The Village Ethics Ordinance, Section 1-12-5 of the Village Code, requires that you file a Financial Disclosure Statement. Attached to this letter, please find the Financial Disclosure Statement. Please attend to this matter at your earliest convenience. This information must be received in the Village Clerk's Office on or before January 31, 2018. Your Financial Disclosure Statement will be reviewed by the Village's Ethics Officer pursuant to the State Gift Ban Act enacted in 1999.

Police Department personnel are not required to disclose the location (address) of your residence for security purposes in that this document is public information. Merely state "Private residence, see appropriate personnel file".

There have been several new employees that were hired during this past year and filled out this form at the time they were hired. Please note that the statement is to be filed on an annual basis.

Should you have any questions regarding these matters, please feel free to contact me at 630-920-2234.

/cs



Proud Member of the
Illinois Route 66 Scenic Byway

VILLAGE OF WILLOWBROOK

FINANCIAL DISCLOSURE STATEMENT

Title 1, Chapter 12 of the Village Code provides for a "Code of Ethics." Section 1-12-5 of the Village Code provides that each public servant shall annually file a Financial Disclosure Statement.

The following definitions are included within the Code of Ethics:

DIRECT or INDIRECT INTEREST: The phrase "direct or indirect interest" shall mean any legal or equitable ownership interest which a public servant or a member of the public servant's immediate family holds in a business entity which is equal to or greater than seven and five-tenths percent (7.5%) of the total ownership of the business entity.

BUSINESS ENTITY: The phrase "business entity" shall mean any legal entity, including, without limitation, sole proprietorship, partnership, limited partnership, joint venture, corporation or trust. Business entity shall also include any legal entities owned or owned by, in whole or in part, any legal entity qualifying as a business entity.

_____, makes the following financial disclosures:
(Print Name)

1. The name and address of any business entity in which the public servant has a direct or indirect interest.

A. _____
B. _____

(Use additional sheets, if necessary)

2. The location and present use of each parcel of real property owned by the public servant or a business entity in which the public servant has a direct or indirect interest:

	<u>LOCATION</u>	<u>USE</u>
A.	_____	_____
B.	_____	_____
C.	_____	_____

(Use additional sheets, if necessary)

CERTIFICATION

The undersigned certifies that this financial disclosure statement has been examined by the undersigned and that this statement and the facts set forth in this statement are complete, true and correct as required by Title 1, Chapter 12 of the Village Code.

Date

Signature of person making statement

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

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
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	92,267.30	156,918.72		
OCT	438,165.05	241,295.67	72,640.50 5	\$ 1,001,287.24
NOV	226,386.93	161,271.73		
NOV	381,698.59	240,730.58	861,150.55 6	\$ 1,871,238.38
DEC		158,498.41		
DEC - safety		30,913.92		
DEC	416,616.90	241,660.35	170,244.00 7	\$ 1,017,933.58
JAN	151,611.11	171,234.98		
JAN	493,073.94	279,391.27	1,698.94	\$ 1,097,010.24
FEB	317,522.14	159,629.92		
FEB	390,488.96	250,644.37	19,445.51 7	\$ 1,137,730.90
MAR	203,841.98	155,327.36		
MAR	240,453.64	130,279.79		
MAR		308,163.27	1,266.44	\$ 1,039,332.48
APR	104,707.90	133,864.09		
APR	357,690.00	261,630.37	17,434.85	\$ 875,327.21
	<u>\$ 7,189,515.12</u>	<u>\$ 5,285,489.03</u>	<u>\$ 3,318,238.71</u>	<u>\$ 15,793,242.86</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

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

Note 5 Includes payments to Clauss Brothers approved separately by Village Board

Note 6 Includes payments to Clauss Brothers, LJ Morse, MB Financial & UMB Bank

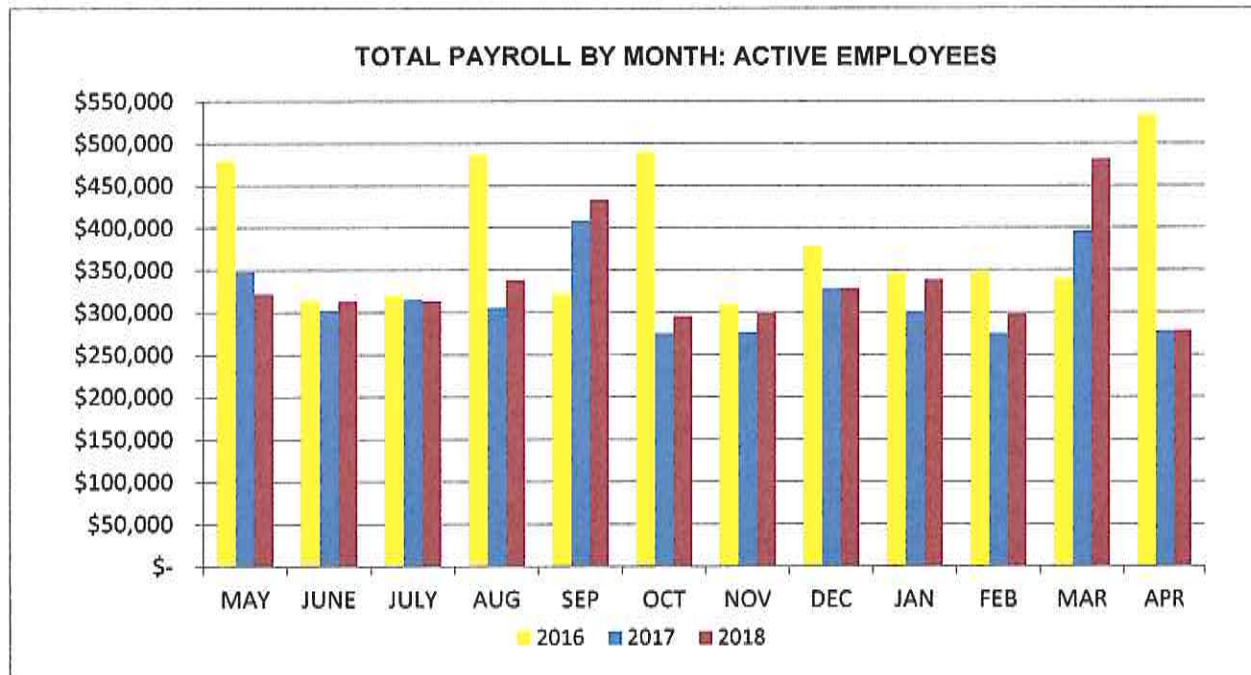
Note 7 Includes payment to Fer-Pal Construction (75th St watermain lining) approved by Village Board

**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	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	295,025	2
NOV	309,630	2	276,469	2	298,513	2
DEC	379,193	2 *	327,559	2 *	327,583	2 *
JAN	345,774	2	300,427	2	338,217	2
FEB	347,437	2	274,528	2	297,647	2
MAR	339,053	2	396,135	3	481,143	3
APR	533,906	3	277,793	2	277,787	2
TOTAL	\$ 4,664,069	27	\$ 3,808,417	26	\$ 4,034,650	26
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 155,179	
CHANGE FROM PRIOR YEAR			-15.21%		5.94%	

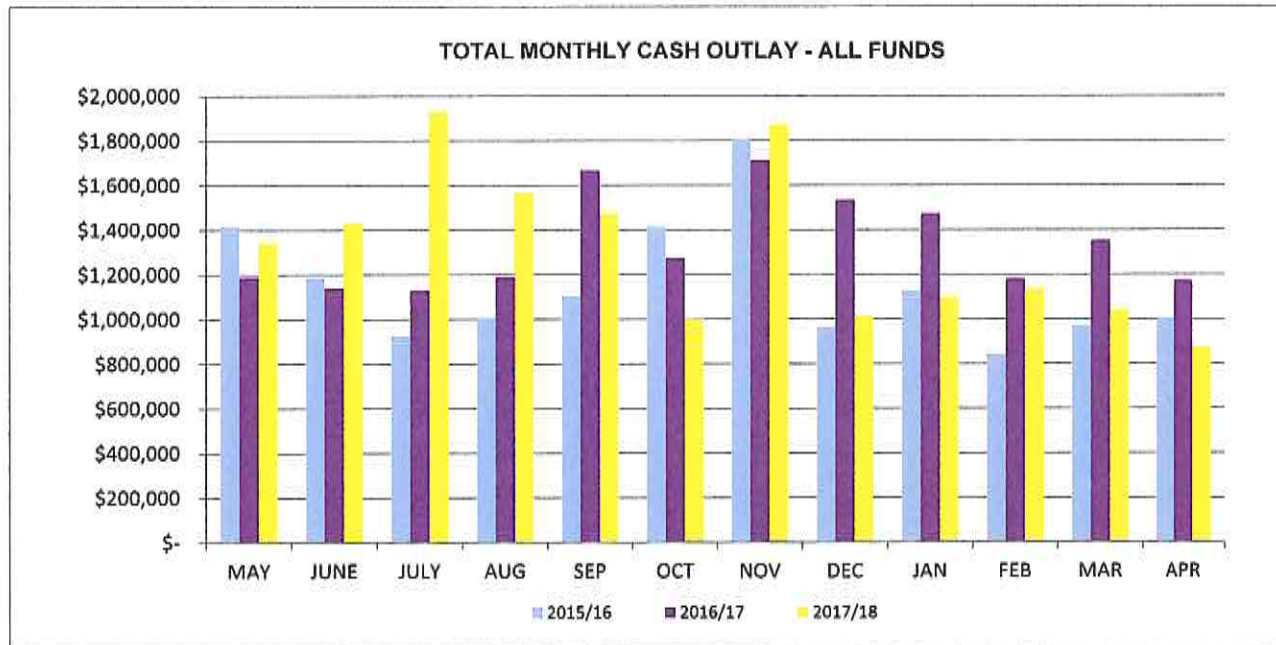
* Includes safety incentive



**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	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	1,001,287 ^	\$ 32,300	41,072
NOV	1,807,192 ***	1,711,581 @	1,871,238 ^ @ \$	\$ 62,375	57,053
DEC	966,771	1,533,413 @	1,017,934 ##	\$ 32,837	49,465
JAN	1,128,355	1,472,885 #	1,097,010	\$ 35,387	47,512
FEB	843,545	1,180,244 @	1,137,731 ##	\$ 40,633	42,152
MAR	968,714	1,351,417 @	1,039,332	\$ 33,527	43,594
APR	1,003,924	1,171,733 @	875,327	\$ 29,178	39,058
TOTAL	\$ 13,775,157	\$ 16,006,979	\$ 15,793,242		
AVERAGE	\$ 1,147,930	\$ 1,333,915	\$ 1,316,103	\$ 43,289	\$ 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
- \$ Includes debt payments for SSA Bonds & Series 2015 GO ARS bonds
- ## Includes watermain lining payout



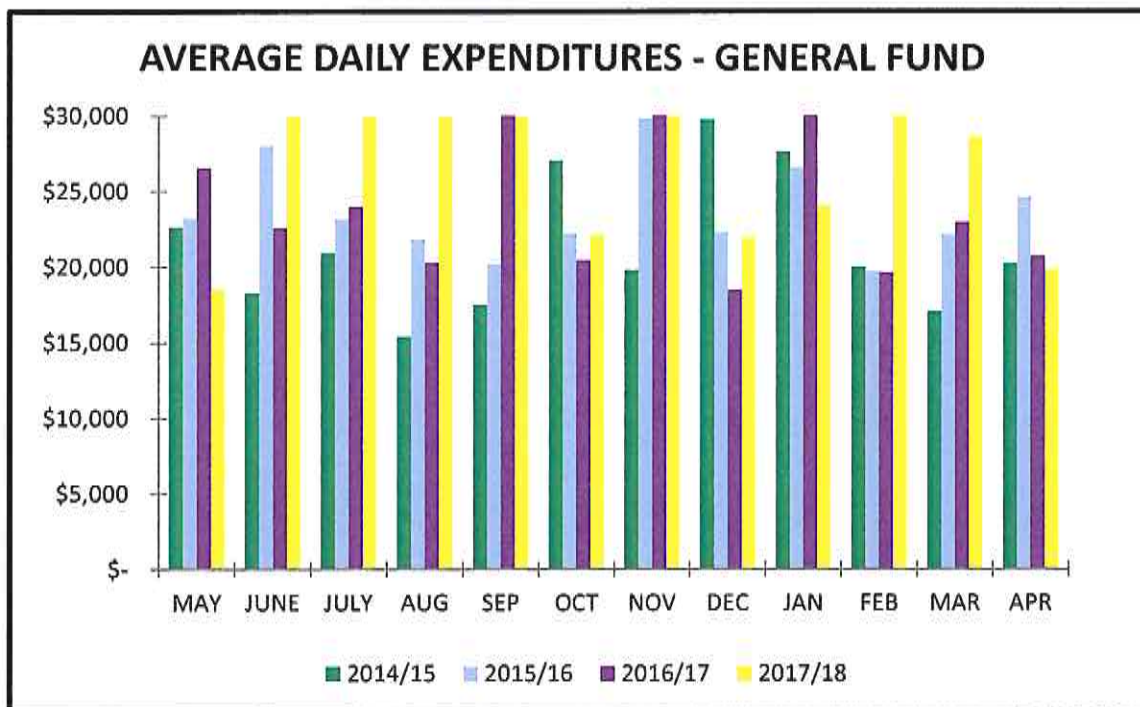
**VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND**

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	40,215
OCT	27,062	22,217	20,454	22,129
NOV	19,812	29,824	31,257	43,060 ##
DEC	29,772	22,293	18,476	21,898
JAN	27,646	26,606	32,341	24,115
FEB	20,004	19,732	19,649	30,435 ###
MAR	17,084	22,134	22,966	28,627
APR	20,221	24,628	20,696	19,842
AVERAGE	\$ 21,365	\$ 23,657	\$ 24,204	\$ 29,473
% CHANGE		10.73%	2.31%	21.77%

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

Includes \$193,556 contribution towards police dept renovation (transfer to LAFER Fund)
& \$222,996 transfer to debt service fund

Includes snow removal and full year of tree storm damage remediation payments



VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE 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	304,925
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	313,701
NOV	AUG		332,925	349,800	337,896	315,293	361,826
DEC	SEPT		288,422	287,860	360,843	325,374	334,582
JAN	OCT		283,164	303,324	318,340	289,208	312,400
FEB	NOV		295,860	296,349	304,839	304,898	319,012
MARCH	DEC		387,074	365,874	393,072	371,080	416,900
APRIL	JAN		234,816	253,532	266,970	263,392	285,192
TOTAL		\$	3,644,970	\$ 3,679,794	\$ 3,788,231	\$ 3,765,737	\$ 3,917,506
MTH AVG		\$	303,747	\$ 306,650	\$ 315,686	\$ 313,811	\$ 326,459
BUDGET		\$	3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 3,765,737
YEAR TO DATE THIS YEAR : \$ 3,917,506
DIFFERENCE : \$ 151,769

PERCENTAGE CHANGE :

4.03%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
PERCENTAGE OF YEAR COMPLETED : 100.00%
PERCENTAGE OF REVENUE TO DATE : 108.82%
PROJECTION OF ANNUAL REVENUE : \$ 3,917,506
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 317,506
EST. PERCENT DIFF ACTUAL TO BUDGET 8.8%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUSINESS DISTRICT SALES TAX*

MONTH DIST	SALE 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	-	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
MTH AVG		\$ 32,744	\$ 38,736
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 : \$ 32,744
 YEAR TO DATE THIS YEAR : \$ 464,829
 DIFFERENCE : \$ 432,085

PERCENTAGE CHANGE :

1319.57%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 518,650
 PERCENTAGE OF YEAR COMPLETED : 100.00%
 PERCENTAGE OF REVENUE TO DATE : 89.62%
 PROJECTION OF ANNUAL REVENUE : \$ 464,829
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (53,821)
 EST. PERCENT DIFF ACTUAL TO BUDGET -10.4%

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	67,208
NOV	53,084	54,604	57,454	50,133	50,580
DEC	42,371	41,059	44,933	45,419	44,530
JAN	78,464	69,567	84,307	73,433	64,897
FEB	83,270	103,795	92,258	84,930	93,937
MARCH	47,560	45,280	53,411	44,453	47,225
APRIL	83,170	92,531	82,644	85,726	72,516
TOTAL	\$ 832,190	\$ 836,361	\$ 910,130	\$ 807,241	\$ 774,424
MTH AVG	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270	\$ 64,535
BUDGET	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418	\$ 862,540

YEAR TO DATE LAST YEAR: \$ 807,241
YEAR TO DATE THIS YEAR: \$ 774,424
DIFFERENCE: \$ (32,817)

PERCENTAGE CHANGE:

-4.07%

BUDGETED REVENUE: \$ 862,540
PERCENTAGE OF YEAR COMPLETED : 100.00%
PERCENTAGE OF REVENUE TO DATE : 89.78%
PROJECTION OF ANNUAL REVENUE : \$ 774,424
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (88,116)
EST. PERCENT DIFF ACTUAL TO BUDGET -10.2%

**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	76,352
NOV	76,797	72,129	77,541	74,678	69,376
DEC	86,830	75,956	73,164	73,400	73,501
JAN	96,816	91,629	82,913	87,946	81,944
FEB	110,480	104,644	90,637	96,872	96,949
MARCH	114,052	100,962	94,877	90,339	84,801
APRIL	108,307	91,452	78,653	80,801	77,637
TOTAL	\$ 1,129,481	\$ 1,047,254	\$ 971,916	\$ 975,463	\$ 936,257
MTH AVG	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289	\$ 78,021
BUDGET	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000

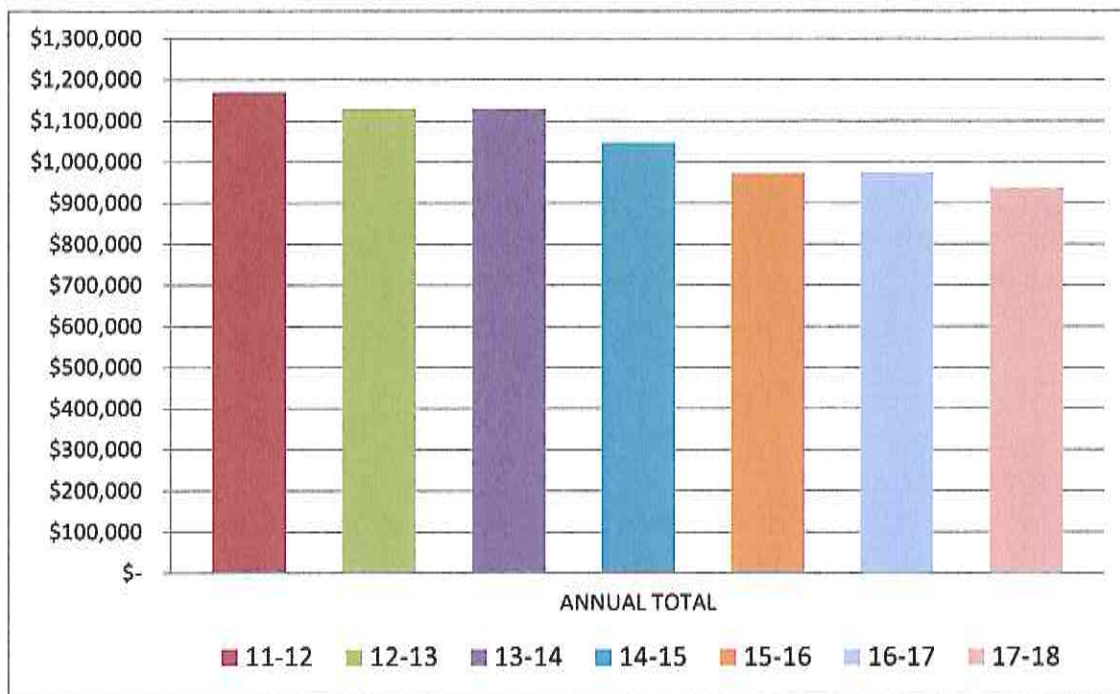
YEAR TO DATE LAST YEAR: \$ 975,463

YEAR TO DATE THIS YEAR: \$ 936,257

DIFFERENCE: \$ (39,206)

PERCENTAGE CHANGE: -4.02%

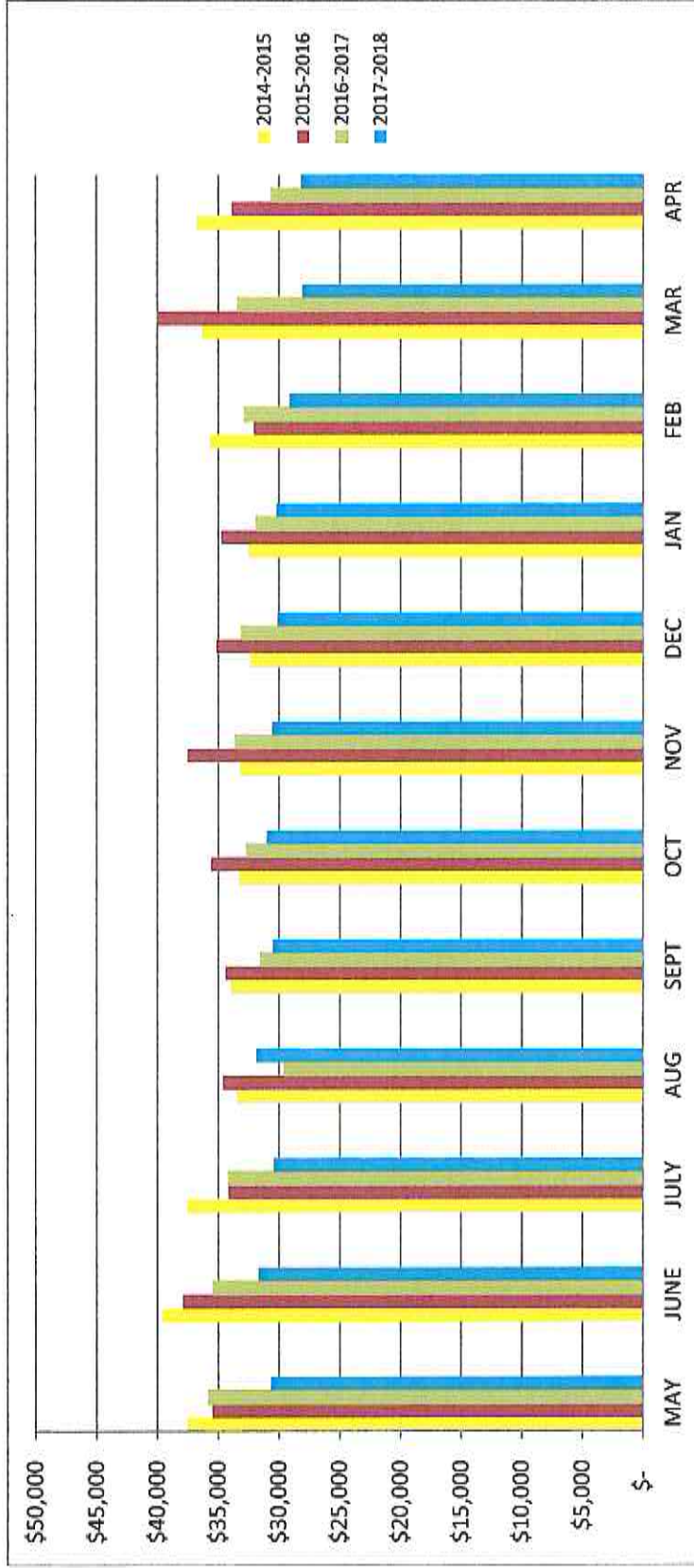
BUDGETED REVENUE:	\$ 1,000,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	93.63%
PROJECTION OF ANNUAL REVENUE :	\$ 936,257
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (63,743)
EST. PERCENT DIFF ACTUAL TO BUDGET	-6.4%



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	31,009
NOV	44,479	40,398	33,142	37,509	33,567	30,559
DEC	42,474	41,474	32,322	35,136	33,074	30,112
JAN	44,272	41,338	32,454	34,752	31,848	30,180
FEB	43,250	40,051	35,607	32,046	32,796	29,102
MAR	42,291	39,527	36,250	39,967	33,363	28,050
APR	42,541	39,390	36,717	33,877	30,616	28,170
TOTAL:	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 362,320
5 year average:	\$ 454,914			YTD PRIOR YEAR		\$ 394,283
				YTD CURRENT YEAR		\$ 362,320
				DIFFERENCE		\$ (31,963)
				PERCENTAGE CHANGE		-8.11%

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	5,600
NOV	6,591	6,141	7,796	7,043	6,471	6,071
DEC	10,121	9,658	13,316	8,900	12,010	12,635
JAN	14,119	16,750	22,014	12,720	19,149	15,856
FEB	19,476	26,101	27,140	16,804	23,695	25,618
MAR	22,616	30,852	22,595	17,469	20,597	19,908
APR	21,834	32,360	19,735	13,062	17,197	17,257
TOTAL:	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 139,622
				YTD PRIOR YEAR		\$ 138,626
5 year average:		\$ 151,586		YTD CURRENT YEAR		\$ 139,622
				DIFFERENCE		\$ 996
				PERCENTAGE CHANGE		0.72%

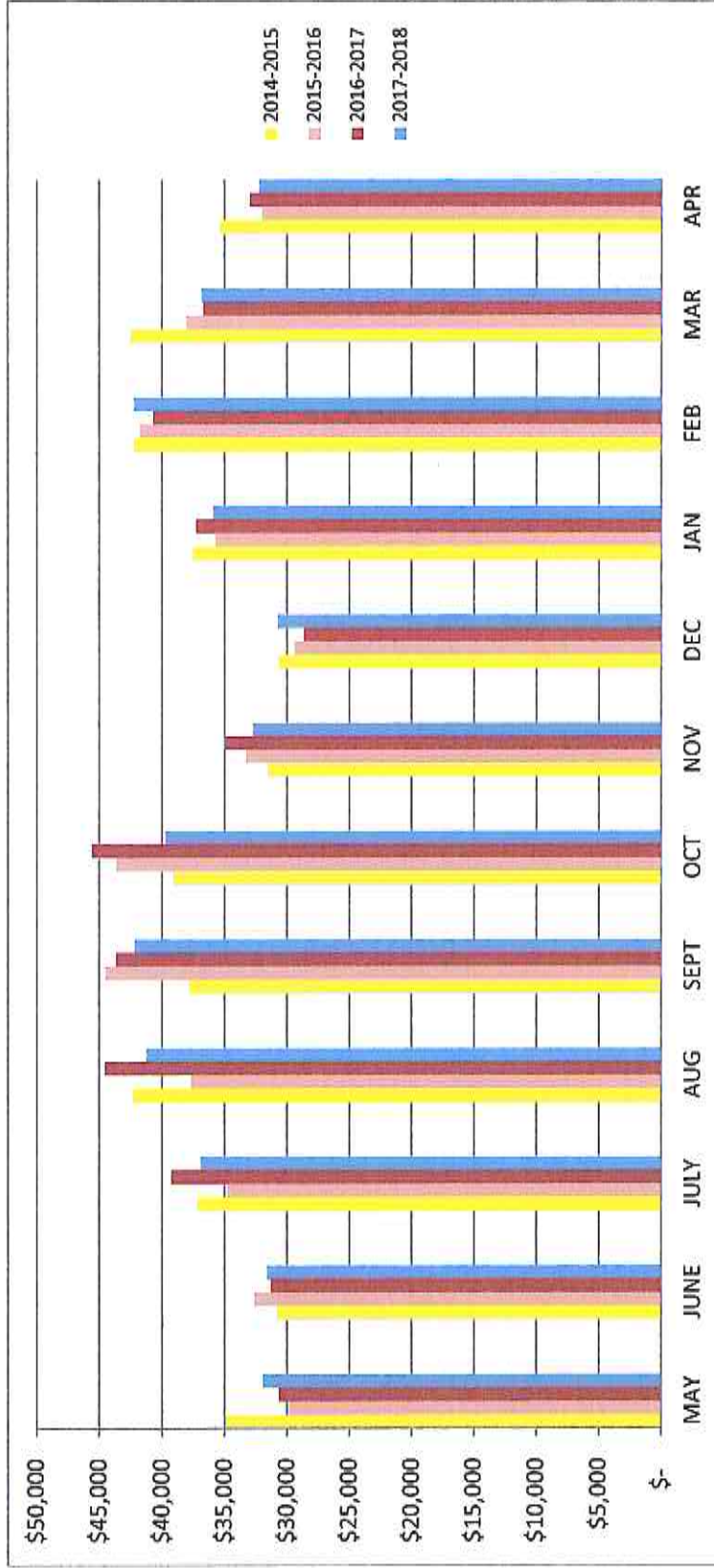
VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS



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>2017-2018</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	39,743
NOV	33,992	30,575	31,474	33,301	34,959	32,746
DEC	33,983	35,055	30,601	29,440	28,636	30,754
JAN	37,255	39,885	37,443	35,753	37,269	35,908
FEB	44,114	44,586	42,180	41,787	40,701	42,229
MAR	42,121	43,930	42,448	38,065	36,699	36,843
APR	<u>37,773</u>	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>
TOTAL:	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,258	\$ 434,314
				YTD PRIOR YEAR		\$ 446,258
	5 year average:	\$ 456,036		YTD CURRENT YEAR		\$ 434,314
				DIFFERENCE		\$ (11,944)
				PERCENTAGE CHANGE		-2.68%

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	41,841
NOV	37,229	42,106	40,168	40,684	40,921
DEC	38,042	40,298	45,711	40,440	40,544
JAN	40,096	45,215	44,734	35,511	58,256
FEB	33,452	39,057	39,271	35,157	39,067
MARCH	34,611	36,910	38,923	43,213	36,762
APRIL	41,780	43,180	42,586	41,137	45,969
TOTAL	\$ 500,084	\$ 518,303	\$ 518,303	\$ 500,521	\$ 514,905
MTH AVG	\$ 39,112	\$ 41,674	\$ 43,192	\$ 41,710	\$ 42,909
BUDGET	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000

YEAR TO DATE LAST YEAR:	\$ 500,521
YEAR TO DATE THIS YEAR:	\$ 514,905
DIFFERENCE:	\$ 14,384

PERCENTAGE OF INCREASE:

2.87%

BUDGETED REVENUE:	\$ 485,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	106.17%
PROJECTION OF ANNUAL REVENUE :	\$ 514,905
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 29,905
EST. PERCENT DIFF ACTUAL TO BUDGET	6.17%

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	12,359
OCT	7,199	14,800	10,086	15,810	12,269
NOV	14,571	12,007	6,253	13,410	9,357
DEC	12,104	9,471	9,197	12,631	10,790
JAN	9,377	20,032	8,567	21,272	9,705
FEB	9,453	16,603	11,546	13,571	11,525
MARCH	18,160	14,188	12,474	17,407	11,820
APRIL	8,192	6,647	10,141	12,327	15,939
TOTAL	\$ 148,790	\$ 170,666	\$ 132,993	\$ 164,037	\$ 155,275
MTH AVG	\$ 12,399	\$ 14,222	\$ 11,083	\$ 13,670	\$ 12,940
BUDGET	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 164,037
YEAR TO DATE THIS YEAR : \$ 155,275
DIFFERENCE : \$ (8,762)

PERCENTAGE CHANGE

-5.34%

BUDGETED REVENUE: \$ 130,000
PERCENTAGE OF YEAR COMPLETED : 100.00%
PERCENTAGE OF REVENUE TO DATE : 119.44%
PROJECTION OF ANNUAL REVENUE : \$ 155,275
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 25,275
EST. PERCENT DIFF ACTUAL TO BUDGET 19.44%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES**

MONTH DIST			Note 1		Note 2	
	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	50,230	
NOV	47,985	67,250	18,825	50,555	51,165	
DEC	64,735	48,647	26,400	50,850	50,575	
JAN	70,925	45,532	41,225	59,660	44,045	
FEB	48,845	41,502	61,384	38,590	64,700	
MARCH	43,885	38,735	51,851	36,200	71,567	
APRIL	54,150	39,635	58,285	43,500	74,330	
TOTAL	\$ 787,715	\$ 623,726	\$ 383,179	\$ 719,794	\$ 674,717	
MTH AVG	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983	\$ 56,226	
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000	
YEAR TO DATE LAST YEAR :					\$ 719,794	
YEAR TO DATE THIS YEAR :					\$ 674,717	
DIFFERENCE :					\$ (45,077)	
PERCENTAGE CHANGE:					-6.26%	
BUDGETED REVENUE:					\$ 560,000	
PERCENTAGE OF YEAR COMPLETED :					100.00%	
PERCENTAGE OF REVENUE TO DATE :					120.49%	
PROJECTION OF ANNUAL REVENUE :					\$ 674,717	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 114,717	
EST. PERCENT DIFF ACTUAL TO BUDGET					20.5%	

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	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	60,823
NOV	26,382	4,709	39,743	72,070	43,295
DEC	8,540	52,875	15,972	9,338	11,428
JAN	19,495	17,590	9,450	39,549	62,106 ⁷
FEB	20,254	23,298	9,393	25,008	27,862
MARCH	19,319	110,947 ¹	32,001	15,940	28,651
APRIL	26,032	20,098	24,754	16,072	150,099
TOTAL	\$ 258,000	\$ 354,769	\$ 368,613	\$ 488,124	\$ 611,566
MTH AVG	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677	\$ 50,964
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

7 - Jan 2018 includes permit to Rose Development (Compass Arena)

YEAR TO DATE LAST YEAR:	\$ 488,124
YEAR TO DATE THIS YEAR:	\$ 611,566
DIFFERENCE:	\$ 123,442

PERCENTAGE OF CHANGE:

25.29%

BUDGETED REVENUE:	\$ 240,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	254.82%
PROJECTION OF ANNUAL REVENUE :	\$ 611,566
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 371,566
EST. PERCENT DIFF ACTUAL TO BUDGET	154.82%

**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	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	257,241	0.7%
NOV	271,661	258,131	310,296	312,524	320,151	2.4%
DEC	248,323	281,238	325,328	318,013	329,836	3.7%
JAN	171,390	182,776	197,312	217,387	207,114	-4.7%
FEB	236,557	256,744	261,709	223,201	250,258	12.1%
MARCH	280,092	307,225	326,533	294,917	301,012	2.1%
APRIL	286,900	239,984	189,498	214,681	207,182	-3.5%
TOTAL	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 3,360,929	
MTH AVG	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158	\$ 280,077	
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:	\$ 3,541,901
YEAR TO DATE THIS YEAR:	\$ 3,360,929
DIFFERENCE:	\$ (180,972)

PERCENTAGE OF INCREASE:	-5.11%
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BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	94.81%
PROJECTION OF ANNUAL REVENUE :	\$ 3,360,929
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (184,071)
EST. PERCENT DIFF ACTUAL TO BUDGET	-5.19%

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	27,690
NOV	4,552	4,316	20,112	21,561	21,655
DEC	3,666	3,491	16,043	20,626	17,117
JAN	1,872	3,563	17,287	16,184	14,899
FEB	3,462	2,572	15,509	13,982	12,963
MARCH	2,185	3,014	13,763	13,759	13,893
APRIL	3,459	3,179	15,745	18,825	17,918
TOTAL	\$ 56,982	\$ 48,699	\$ 212,318	\$ 242,370	\$ 243,221
MTH AVG	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198	\$ 20,268
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:	\$ 242,370
YEAR TO DATE THIS YEAR:	\$ 243,221
DIFFERENCE:	\$ 851

PERCENTAGE CHANGE:	0.35%
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BUDGETED REVENUE:	\$ 232,365
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	104.67%
PROJECTION OF ANNUAL REVENUE :	\$ 243,221
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 10,856
EST. PERCENT DIFF ACTUAL TO BUDGET	4.7%

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	15,055
AUG	17,483	57,575	21,542 2	19,538	19,740
SEPT	20,530	12,653	20,756 2	18,555	18,646
OCT	14,523	17,202	13,977 2	16,379	16,481
NOV	57,598	18,515	18,160 2	18,960	18,870
DEC	16,093	18,766	21,032	19,318	19,231
JAN	21,370	21,506	19,274	20,259	18,870
FEB	18,831	20,211	18,616	19,259	19,320
MARCH	17,343	15,342	18,762	18,362	16,738
APRIL	13,637	7,870 1	16,136	15,656	16,593
TOTAL	\$ 248,717	\$ 283,054	\$ 218,871	\$ 217,196	\$ 217,200
MTH AVG	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,100
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 :	\$ 217,196
YEAR TO DATE THIS YEAR :	\$ 217,200
DIFFERENCE :	\$ 4
PERCENTAGE OF CHANGE:	0.00%
BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	100.00%
PERCENTAGE OF REVENUE TO DATE :	98.77%
PROJECTION OF ANNUAL REVENUE :	\$ 217,200
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (2,705)
EST. PERCENT DIFF ACTUAL TO BUDGET	-1.2%

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