



Willowbrook

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Willowbrook, IL 60527-5549

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AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, OCTOBER 8, 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) September 10, 2018 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Compassionate Leave Policy
5. REPORT – Special Recreation Tax Levy
6. REPORT – Status of Annual Audit of the Village of Willowbrook for the fiscal year 2017-18
7. REPORT – Monthly Disbursement Reports – September 2018
8. 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
9. VISITOR'S BUSINESS
10. COMMUNICATIONS
11. ADJOURNMENT

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



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, SEPTEMBER 10, 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 5:34 p.m.

2. ROLL CALL

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

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, August 13, 2018 were reviewed. Motion to approve by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

4. REPORT – Monthly Disbursement Reports – August 2018

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

- Total cash outlay for all Village funds – \$1,140,853. Fiscal Year to Date is \$4,210,328.
- Payroll monthly total for active employees including all funds - \$419,939 (3 payrolls). The average payroll for the year was \$148,442, which is a 4.34% decrease from the prior fiscal year. Director Dittman explained that the payrolls contain not only the union and non-union increases of 2.5%, but also step increases for the sworn officers and payouts of accumulated sick, vacation and other time due to employees that retire or terminate employment.
- Average daily outlay of cash for all Village funds for the current month: \$36,802. Daily average fiscal YTD: \$34,230. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,052,582.
- Average daily expenditures for the General Fund only: \$26,618. Fiscal YTD average is \$22,316 which is a 24.28% decrease from the prior year due to the non-continuance of large capital projects that occurred last year.

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.

- Sales tax receipts - \$376,154 up 6.33% from the prior year. Trending 15.7% over budget.
- Business District sales tax receipts - \$39,441. Year to date is \$148,330, 3.15% above the prior year and 6.5% over budget. This represents collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from only the Town Center side as only those businesses are currently open.
- Income Tax receipts - \$53,704 up 3.01% compared to the prior year, 8.3% over budget. Director Dittman relayed that we budgeted for a continued 10% reduction in income taxes for this year's budget, although subsequently the state passed their budget with only a 5% reduction planned.
- Utility tax receipts - \$76,782 down 4.28% from the prior year, 5.7% under budget, consisting of:

- Telecomm tax - down 8.77%
- Northern IL gas – up 21.62%
- ComEd - down 4.05%

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

- Places of Eating Tax receipts - \$44,386 up 5.47% compared to the prior year, trending 11.98% over budget.
- Fines - \$11,967 down 24.92% compared with the prior year, 10.33% under budget. Fines come from County distributions and also local fine tickets written by Village police officers. Director Dittman noted that local fine revenue is down significantly, however we do utilize a collection agency to attempt to collect unpaid tickets written by officers.
- Red Light Fines – \$92,970 up 48.22% from the prior year receipts, trending 78.6% over budget. All three approaches are live. This was the highest month of collections the Village has experienced since the inception of the program.
- Building Permit receipts - \$42,532 up 31.66% from the prior year, 222.08% above budget. We have just about reached the budget for this account for the fiscal year.
- Water sales receipts - \$316,533 down 2.25% from the prior year, 7.33% below budget.
- Hotel/Motel Tax receipts - \$28,026 up 5.52% compared with the prior year. The revenue is trending at 4.3% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$19,360, up 1.31% from the prior year, on target with budget.

6. VISITOR'S BUSINESS

There were no visitors present at the meeting.

7. COMMUNICATIONS

Director Dittman relayed that audit fieldwork had recently completed. Also, Director Dittman submitted the Village's budget on August 31 for consideration of the GFOA Distinguished Budget Award.

8. ADJOURNMENT

Motion to adjourn at 6:00 p.m. was made by Chairwoman Berglund, seconded by Trustee Misteale. Motion carried.

(Minutes transcribed by: Carrie Dittman)

FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

DISCUSSION – Compassionate Leave Program & Policy

COMMITTEE REVIEW

- ☒ Finance/Administration
☐ Municipal Services
☐ Public Safety

Meeting Date: 10/8/2018

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

BACKGROUND

From time to time, Village employees have experienced medical issues that are of such severity that it causes the employee to exhaust all accumulated paid time off while dealing with the issue/illness. It was suggested that the Village allow other employees to “donate” a portion of their accumulated time on a voluntary basis to these employees in need to assist with the financial burden created when they are off work for an extended period of time, unpaid.

Staff researched IRS regulations about creating such a policy and reviewed other entity’s existing policies; a draft policy was then crafted (attached) and sent to Sikich’s HR consulting branch for their review. A few items to note:

- Recipient employee must exhaust all of their accumulated leave before they can accept a donation of leave;
- Donor and recipient must have at least 1 year of continuous service with the Village;
- Limits are set on amount of leave a donor can donate and how frequently;
- Limits are set on the amount a recipient can receive;
- Leave cannot be earmarked for a specific employee to avoid discrimination;
- Leave would be accumulated in a bank for use by eligible employees and is irrevocable to the donor;
- Leave is paid out to the recipient at the recipient’s current rate of pay;
- A Compassionate Leave Committee would need to be created to review the requests.

Other items for consideration:

- Leave that would otherwise be lost could now be donated and paid out, creating additional expenditures for the Village;
- Lower paid employees that donate leave and higher paid employees that receive the leave will create additional costs to the Village (and vice-versa);
- Discrimination issues could arise as some employees may be granted leave and others are not;
- Potential for misuse/abuse of donated time;
- Added administrative complexity;
- Union concurrence required;
- Personnel manual amendment

REQUEST FOR FEEDBACK

Staff is seeking guidance on whether to adopt such a policy, and if so, the guidelines/limits to include.

STAFF RECOMMENDATION

N/A

VILLAGE OF WILLOWBROOK COMPASSIONATE LEAVE PROGRAM & POLICY (DRAFT)

Purpose: To establish a means for Village of Willowbrook employees to support their co-workers who are facing a major health crisis for themselves. The program was developed as part of the Village's efforts to create a caring environment. While the program establishes a mechanism for leave donations, participation is entirely voluntary.

Policy: The program allows employees to provide assistance in the form of donated vacation or sick time to eligible employees who have not earned, or who have exhausted, all paid leave due to an Emergency Medical Situation. Subject to the stated eligibility requirements outlined below and approval of the Village Administrator, salary and benefits continuation is achieved through donations of vacation and sick time credits from the employee's co-workers. Nothing in this policy will be construed to limit or extend the maximum allowable absence under the Family and Medical Leave Act (FMLA), and leave taken as a result of this policy would run concurrently with FMLA leave.

Definitions:

Employee: All exempt and non-exempt, benefit-eligible employees of the Village of Willowbrook who have at least one (1) year of continuous service are eligible to participate in the program as a donor or recipient.

Emergency Medical Situation: A crisis situation that involves an employee and creates a financial hardship because the employee has exhausted all paid leave available. The Village reserves the right to request a written statement from the attending physician stating the extent of the injury or nature of the illness.

The employee must be experiencing a physical or mental illness or injury that either:

- Poses a direct threat to life, or
- Is catastrophic – meaning the illness or injury requires inpatient, outpatient, hospice or residential care and results in a period of incapacity (or anticipated incapacity) for a period of 30 consecutive calendar days or more, which must be certified by a legally credentialed healthcare provider.

Examples of illnesses and injuries that this policy is intended to cover include: heart attacks, heart conditions requiring heart bypass or valve operations, terminal disease, most cancers, periods of incapacity due to serious chronic medical illnesses (such as diabetes, asthma, epilepsy and emphysema), back conditions requiring surgical procedures and extensive therapy, spinal injuries, strokes, life-threatening infections, most major and emergency inpatient surgeries, serious mental illness requiring inpatient care, and injuries caused by serious accidents suffered outside of work.

Examples of illnesses and injuries that this policy is **NOT** intended to cover include: short-term or sporadic conditions or illnesses such as colds, sore throats, sprains, broken limbs not requiring extensive surgery, migraines, mild mental illness requiring only outpatient care, normal pregnancy and cesarean sections, and routine, corrective, elective and outpatient surgeries.

Donor: is an active and regularly scheduled Village of Willowbrook employee having at least one (1) year of continuous service who is donating his or her own accumulated vacation or sick leave to another Village of Willowbrook employee for the purpose of Compassionate Leave.

Fiscal Year: the Village's fiscal year which begins May 1 and ends April 30.

Donation of Compassionate Leave: Eligible staff may donate leave by completing the *Compassionate Leave Donation Form* and submitting it to the Finance Department.

- Participation is entirely voluntary.
- Both recipient and donor must have at least one (1) year of continuous service as an employee eligible for leave accrual to participate.
- Donated sick/vacation hours will go into a generic leave bank to be used by individual employees that are approved to receive hours. Individual employee(s) shall not be specified by a donor to receive the leave.
- All donations will be processed anonymously.
- Eligible staff may contribute vacation or sick time in eight (8) hour increments. Donations cannot be made in advance of accrual.
- Donors will be notified in writing of their approval for participation in the program by the Finance Department.
- Employees can donate a maximum of twelve (12) days of combination of sick or vacation leave in any fiscal year and must keep a balance of no less than ten (10) sick days after each transfer. No minimum vacation balance need be maintained.
- The donation of sick leave will NOT prevent the donating employee from receiving the annual three (3) day award time accrual for non-use of sick time.
- Donations may be made no more than two times per fiscal year.

Use of Compassionate Leave Bank: Any benefit-eligible employee who is experiencing an emergency medical situation may be eligible for Compassionate Leave.

- Recipient must submit a *Compassionate Leave Request Form* documenting the reasons the leave is needed within 30 days after the start of the leave. Applications will be processed in the order they are received. The request will be reviewed by the Compassionate Leave Committee and the employee will be notified in writing whether or not the request is approved.
- Recipient is required to first exhaust all leave accrued including vacation, sick, personal days, award time, earned holiday hours and compensatory time prior to use of donated leave hours.

- Donated leave will be paid to approved employees to the extent it is available in the Compassionate Leave Bank.
- Recipient must not be receiving disability, Worker's Compensation or PEDA payments to be eligible, however, donated leave may be received to cover the unpaid portion of the waiting period before disability benefits commence.
- Recipient identity will not be disclosed to donating employees.
- A recipient may not receive both Compassionate Leave and Organ/Bone Marrow donation leave for the same time period.
- Recipient may receive a maximum of four hundred eighty (480) hours of leave donation (sixty (60) days) per rolling 12-month period, unless modified by the Village Administrator.
- Donated time will be paid to the recipient at the recipient's current rate of pay.

COMPASSIONATE LEAVE DONATION FORM

Donating Employee Information	
Name: _____	
Department: _____	Supervisor: _____
Phone Number: _____	# of Hours Donated: _____ sick _____ vacation (must be 8-hour increments) (max of 96 hours per fiscal year)
Date of Donation: _____ (donations may be done no more than 2x per fiscal year)	

I understand that this donation is voluntary and that my donated time cannot be returned to me under any circumstances. I further certify that I have not and will not receive compensation in any way from the recipient or any other individual as a result of this donation.

Donor's Signature

Date

Donating Employee Checklist
<input type="checkbox"/> Completed Introductory Period (1 Year)
<input type="checkbox"/> Verified hours available to donate
<input type="checkbox"/> Verified minimum 80 hours of sick remaining after donation
HR Signature: _____
Date Entered into BS & A: _____

COMPASSIONATE LEAVE REQUEST FORM

Recipient Employee Information	
Name: _____	
Department: _____	Supervisor: _____
Phone Number: _____	# of Hours Requested: _____ <i>(max of 480 hours per 12 month period)</i>
Describe emergency medical condition and the financial hardship for which leave is needed: <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>	
Name/phone number of attending physician: _____	

Recipient Employee Checklist	
<input type="checkbox"/> Completed Introductory Period (1 Year)	<input type="checkbox"/> Verified all leave exhausted
_____ # hours donated leave received in prior 12 month period (dates: _____)	
Approved by CL Committee (Y/N): _____ Date Approved/Denied by CL Committee: _____	
If Denied, reason why: _____ <i>(i.e., < 1 year employment, not a medical emergency, max leave hours reached in prior 12 months, receiving disability/WC/other benefits, no leave available in bank, etc.)</i>	
_____ # hours transferred _____ effective date of transfer _____ entered in BS & A	
HR signature: _____	

**COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET**

AGENDA ITEM DESCRIPTION

REPORT - Special Recreation Tax Levy

COMMITTEE REVIEW

- ☒ Finance/Administration
☐ Municipal Services
☐ Public Safety
Meeting Date: 10/8/2018

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

BACKGROUND

One component of the Parks and Recreation Department budget process is the how the Special Recreation Tax Levy funds certain department expenditures. We are currently in the process of considering components of the Parks and Recreation FY 2019-20 expenditures and what is ADA eligible. Attached is a summary of the Special Recreation projects being considered, which was prepared by Interim Parks & Recreation Superintendent John Fenske.

Since FY 2006, the Board levied the tax as an alternative to funding expenditures out of the regular General Fund sources. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$18.02. The Village Board determined that the effect of funding the following items through the Special Recreation Tax is preferable to funding them from the General Fund:

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

At the October 22, 2018 Village Board meeting, Staff anticipates making a recommendation to the Board to consider levying the Special Recreation tax for next year in the amount of **\$74,420**. At this amount, the tax impact for a home owner with a home market value of \$300,000 would be approximately \$17.22 (a decrease from the prior amount). This is a 5.01% decrease from the prior year's levy, or \$3,921, and includes amounts planned for ADA accessibility at Ridgemoor Park and the Community Resource Center. All tax collected is restricted to be used on special recreation activities.

As of April 30, 2018, the Village has \$48,494 in accumulated special recreation tax funds, which is anticipated to be exhausted on the FY 2019-20 items noted in the attached summary.

REQUEST FOR FEEDBACK (if any)

N/A

STAFF RECOMMENDATION (if any)

Staff recommends approving the 2018 Special Recreation Tax Levy and bringing forth to the Village board meeting on October 22.

2018 Special Recreation Tax Levy (To be Collected FY 2019-20)			Prior Levy
A.	Gateway SRA Membership (Account 01-20-590-518) Based on no increase as discussed at September 2018 Gateway meeting	\$ 38,540	\$ 38,541
B.	Staff Costs (Account 01-20-550-101) Attendance of Gateway SRA board meetings, preparation of SRA levy, communicating with residents on special recreation issues, Village oversight of SRA programs and projects, etc.	\$ 5,400	\$ 5,400
C.	ADA Accomodations (Account 01-20-590-520)		
	1 Projections based on previous years to provide assistance for 1:1 aides.	\$ 6,500	6,500
	2 Special Recreation Fishing Day at Willow Pond.	\$ 200	200
	3 Contingency for ADA assistance for participants in Parks & Recreation Department Activities	\$ 1,000	1,000
	Subtotal ADA Accomodations	\$ 7,700	\$ 7,700
D.	ADA Park Maintenance (Account 01-20-590-519)		
	1 Approved playground mulch (4 loads x \$1500/load) x 1/2 =	\$ 3,000	3,000
	2 Labor for spreading mulch (4 loads x \$800) x 1/2 =	\$ 1,600	1,600
	3 Rental of handicapped portable toilet upgrade at Borse and Willow Pond \$30/month x 3 months x 2 parks =	\$ 180	150
	Subtotal ADA Park Maintenance	\$ 4,780	\$ 4,750
E.	ADA Park Improvements (Account 01-20-590-521)		
	1 Contribution towards ADA accessible playground modifications: Ridgemoor Park	\$ 20,000	\$ 21,950
	2 Contribution towards ADA accessibility at 825 Midway Drive (Community Resource Center)		
	a Exterior Doorways		
	b Interior Doorways		
	c Concrete work		
	d ADA Compliant Bathrooms		
	e ADA Compliant Counters	\$ 75,000	
	Subtotal ADA Park Improvements	\$ 95,000	
	TOTAL Expenditures	\$ 151,420	\$ 78,341
	LESS: Estimated Restricted accumulated SRA Funds as of 4/30/19	\$ (77,000)	
	Total for SRA Tax Levy - 2018	\$ 74,420	
	Total for SRA Tax Levy - 2017	\$ 78,341	
	\$ Increase (decrease)	\$ (3,921)	
	% Increase (decrease)	-5.01%	

October 3, 2018

MEMO TO: Mayor and Board of Trustees

FROM: Carrie Dittman, Director of Finance

SUBJECT: April 30, 2018 Comprehensive Annual Financial Report General Fund Results

GENERAL FUND REVENUES

General Fund Revenues (exclusive of transfers in and capital asset sales) exceeded the budgeted amount by \$770,322 or 9.05%. The table below provides a summary of the dollar and percent differences from budget to actual revenues.

Revenue	Budget	Actual	Difference	
Sales Tax	\$ 3,600,000	\$ 3,964,030	\$ 364,030	10.11%
Income Tax	862,540	774,423	(88,117)	-10.22%
Amusement Tax	57,504	57,504	-	0.00%
Utility Tax	1,000,000	932,667	(67,333)	-6.73%
Places of Eating Tax	485,000	516,007	31,007	6.39%
Special Rec Property Tax	74,620	75,314	694	0.93%
Road & Bridge Tax	107,005	105,719	(1,286)	-1.20%
Other Taxes	179,220	169,728	(9,492)	-5.30%
Licenses	147,425	139,270	(8,155)	-5.53%
Permit Fees	247,500	634,992	387,492	156.56%
Fines - Red Light	560,000	674,617	114,617	20.47%
Fines - Other	130,000	146,501	16,501	12.69%
Cable Fees	208,000	217,379	9,379	4.51%
Investment Income	9,000	40,135	31,135	345.94%
Federal/State Grants	529,887	405,078	(124,809)	-23.55%
Drug Forfeiture/DEA	15,000	28,588	13,588	90.59%
NARCINT	153,000	101,458	(51,542)	-33.69%
Charges for Services	60,600	100,797	40,197	66.33%
Parks & Recreation	27,300	32,650	5,350	19.60%
Other	56,100	163,166	107,066	190.85%
Subtotal	\$ 8,509,701	\$ 9,280,023	\$ 770,322	9.05%
Transfers In	-	-	-	
Sales of Capital Assets	7,500	6,119	(1,381)	-18.41%
Total Revenues, Transfers In and Sales of Capital Assets	\$ 8,517,201	\$ 9,286,142	\$ 768,941	9.03%

GENERAL FUND EXPENDITURES

Total General Fund Expenditures came in under the budgeted amount by \$299,157; a major contributing factor was the deferral of the municipal campus parking lot reconstruction that had been budgeted at \$295,000. Expenditures were budgeted at \$9,596,937 (excluding transfers out) compared to actual expenditures of \$9,297,780. Highlights of expenditures by department are as follows:

Department	Budget	Actual	Difference	
Village Board & Clerk	\$ 72,017	\$ 66,268	\$ (5,749)	-7.98%
Board of Police Comm.	17,786	4,540	(13,246)	-74.47%
Administration	1,229,504	880,958	(348,546)	-28.35%
Planning & Econ. Dev	263,422	210,306	(53,116)	-20.16%
Finance	446,688	421,907	(24,781)	-5.55%
Building and Zoning	335,844	571,284	235,440	70.10%
Police	5,335,545	5,112,054	(223,491)	-4.19%
Public Works	1,221,970	1,310,138	88,168	7.22%
Parks	1,227,194	1,273,358	46,164	3.76%
Less: Overhead				
Reimbursement from Water	(553,033)	(553,033)	-	0.00%
Total Before Transfers Out	\$ 9,596,937	\$ 9,297,780	\$ (299,157)	-3.12%
Transfers Out				
Debt Service Fund	277,791	277,791	-	0.00%
L.A.F.E.R. Fund	849,000	817,788	(31,212)	-3.68%
Total Transfers Out	\$ 1,126,791	\$ 1,095,579	\$ (31,212)	-2.77%
Grand Total Expenditures and Transfers Out	\$10,723,728	\$10,393,359	\$ (330,369)	-3.08%

Summary

The net decrease in fund balance that resulted after all year-end adjustments and transfers were made was \$1,107,217. The Village budgeted a net decrease of \$2,206,527. The ending General Fund's fund balance at April 30, 2018 is \$5,048,506, of which \$4,862,049 is unrestricted. This represents approximately 191 days of operating expenditures, which exceeds the Village's existing target of reserves of 120.

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

<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	\$ 264,464.60	\$ 134,678.10		
MAY	360,509.37	279,636.26	\$ 782.00	\$ 1,040,070.33
JUNE	195,700.30	151,851.08		
JUNE	404,986.81	274,665.11	-	\$ 1,027,203.30
JULY	127,066.79	129,055.62		
JULY	421,839.32	277,614.93	46,624.78 2	\$ 1,002,201.44
AUG	260,405.02	137,369.79		
AUG	350,234.80	263,075.25		
AUG	-	129,085.57	682.64	\$ 1,140,853.07
SEPT	263,953.62	162,666.43		
SEPT	336,051.72	247,788.12	3,000.00	\$ 1,013,459.89
OCT				
OCT				\$ -
NOV				
NOV				\$ -
DEC				
DEC - safety				
DEC				\$ -
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 2,985,212.35</u>	<u>\$ 2,187,486.26</u>	<u>\$ 51,089.42</u>	<u>\$ 5,223,788.03</u>

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

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

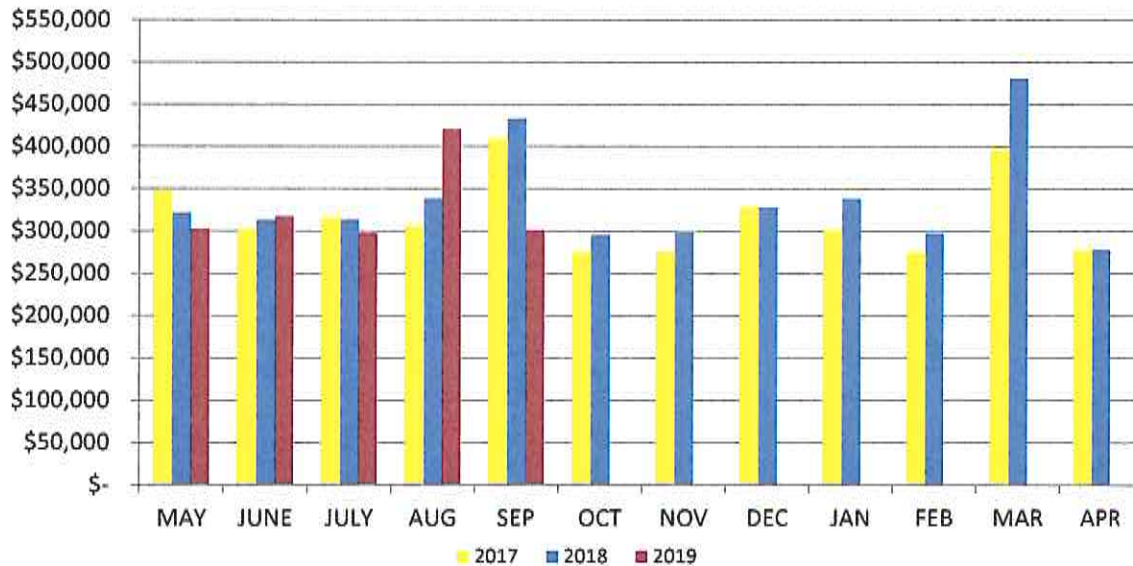
**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2017 - FY 2019**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2017	# of payrolls	FISCAL 2018	# of payrolls	FISCAL 2019	# of payrolls
MAY	\$ 348,394	2	\$ 321,672	2	\$ 301,687	2
JUNE	302,429	2	312,782	2	317,099	2
JULY	314,983	2	313,010	2	297,253	2
AUG	305,498	2	338,075	2	419,939	3
SEP	408,797	3	433,195	3	300,863	2
OCT	275,405	2	295,025	2		
NOV	276,469	2	298,513	2		
DEC	327,559	2 *	327,583	2 *		
JAN	300,427	2	338,217	2		
FEB	274,528	2	297,647	2		
MAR	396,135	3	481,143	3		
APR	277,793	2	277,787	2		
TOTAL	\$ 3,808,417	26	\$ 4,034,650	26	\$ 1,636,842	11
AVERAGE PAYROLL	\$ 146,478		\$ 155,179		\$ 148,804	
CHANGE FROM PRIOR YEAR			5.94%		-4.11%	

* Includes safety incentive

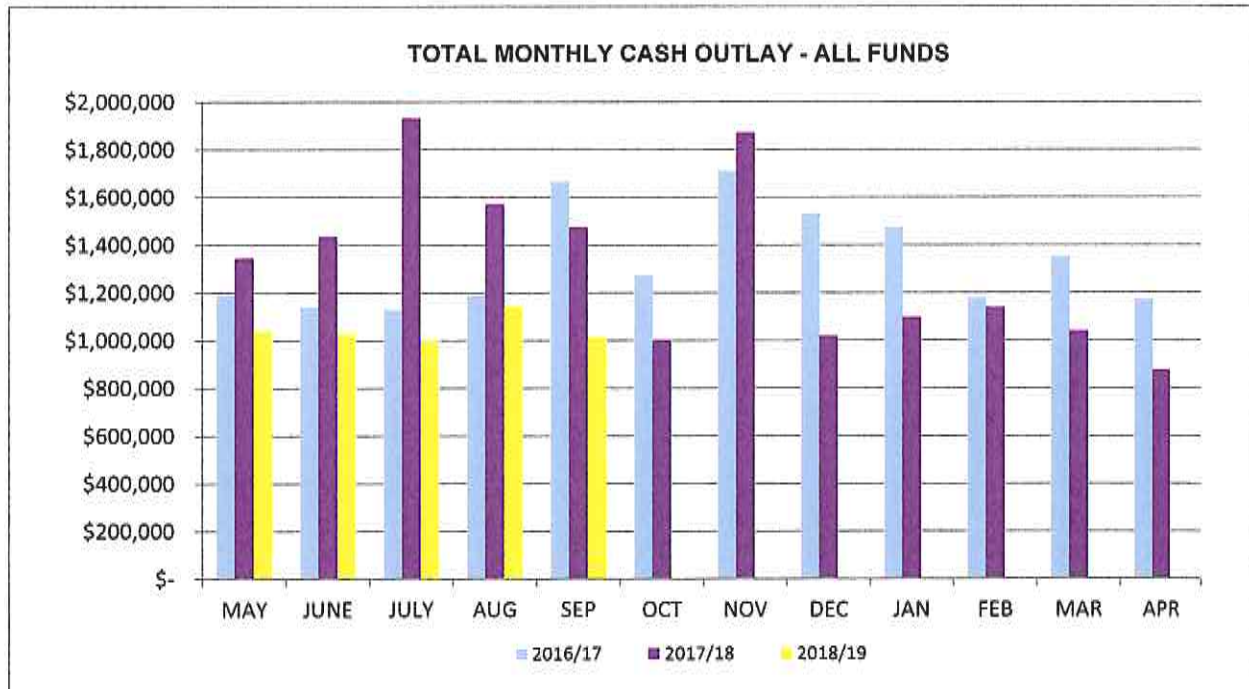
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			DAILY AVERAGE FISCAL 2018/19
	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19	
MAY	\$ 1,188,234 A	\$ 1,344,473 C	\$ 1,040,070	\$ 33,551
JUNE	1,141,186	1,434,254 D,E	1,027,203	34,240
JULY	1,128,892	1,931,329 C,D,E	1,002,201	32,329
AUG	1,188,339 B	1,569,952 D,E	1,140,853	36,802
SEP	1,665,829 B	1,473,375 E	1,013,460	33,782
OCT	1,273,226	1,001,287 E		
NOV	1,711,581 C	1,871,238 C		
DEC	1,533,413 C	1,017,934 F		
JAN	1,472,885 B	1,097,010		
FEB	1,180,244 C	1,137,731 F		
MAR	1,351,417 C	1,039,332		
APR	1,171,733 C	875,327		
TOTAL	\$ 16,006,979	\$ 15,793,242	\$ 5,223,787	
AVERAGE	\$ 1,333,915	\$ 1,316,104	\$ 1,044,757	\$ 34,141

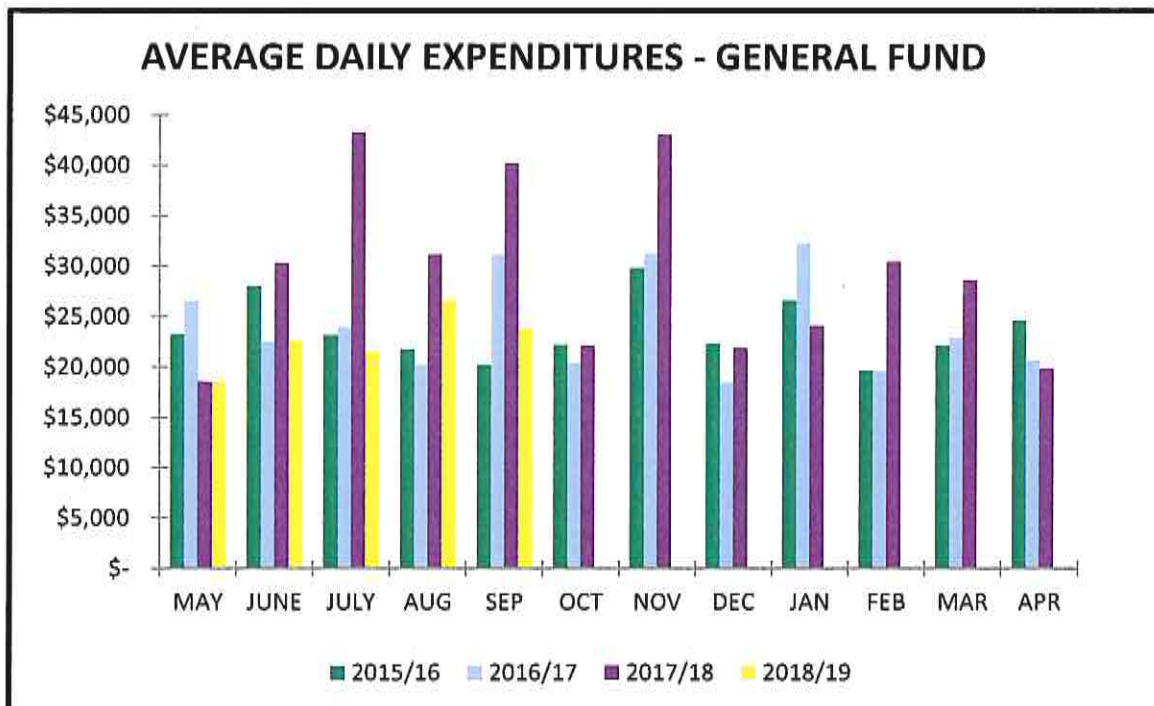
- A Includes retirement payout
- B Includes payment to Am-Coat Painting for standpipe repainting
- C Includes payment to LJ Morse for police department renovation
- D Includes payment to Tecorp for water tower painting
- E Includes payment to Clauss Brothers for Willow Pond Park renovation
- F Includes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



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

MONTH	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19
MAY	\$ 23,224	\$ 26,585	\$ 18,548	\$ 18,531
JUNE	28,030	22,563	30,355	22,655
JULY	23,173	24,006	43,297 ^A	21,462
AUG	21,816	20,266	31,156	26,618
SEP	20,205	31,190	40,215	23,835
OCT	22,217	20,454	22,129	
NOV	29,824	31,257	43,060 ^B	
DEC	22,293	18,476	21,898	
JAN	26,606	32,341	24,115	
FEB	19,732	19,649	30,435 ^C	
MAR	22,134	22,966	28,627	
APR	24,628	20,696	19,842	
AVERAGE	\$ 23,657	\$ 24,204	\$ 29,473	\$ 22,620
% CHANGE		2.31%	21.77%	-23.25%

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



VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE MADE		14-15	15-16	16-17	17-18	18-19
MAY	FEB	\$	245,589	\$ 253,282	\$ 267,882	\$ 264,472	\$ 276,118
JUNE	MAR		293,285	301,469	312,681	304,436	334,282
JULY	APR		293,319	267,013	269,580	304,925	309,957
AUG	MAY		342,029	328,251	331,887	345,478	376,154
SEPT	JUNE		330,203	349,847	398,196	354,582	364,229
OCT	JULY		318,631	306,409	316,266	313,701	
NOV	AUG		349,800	337,896	315,293	361,826	
DEC	SEPT		287,860	360,843	325,374	334,582	
JAN	OCT		303,324	318,340	289,208	312,400	
FEB	NOV		296,349	304,839	304,898	319,012	
MARCH	DEC		365,874	393,072	371,080	416,900	
APRIL	JAN		253,532	266,970	263,392	285,192	
TOTAL		\$	3,679,794	\$ 3,788,231	\$ 3,765,737	\$ 3,917,506	\$ 1,660,740
MTH AVG		\$	306,650	\$ 315,686	\$ 313,811	\$ 326,459	\$ 332,148
BUDGET		\$	3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 1,573,893
YEAR TO DATE THIS YEAR : \$ 1,660,740
DIFFERENCE : \$ 86,847

PERCENTAGE CHANGE :

5.52%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
PERCENTAGE OF YEAR COMPLETED : 41.67%
PERCENTAGE OF REVENUE TO DATE : 46.13%
PROJECTION OF ANNUAL REVENUE : \$ 4,133,673
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 533,673
EST. PERCENT DIFF ACTUAL TO BUDGET 14.8%

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

MONTH DIST	SALE MADE	16-17	17-18	18-19
MAY	FEB	\$ -	\$ 33,892	\$ 33,887
JUNE	MAR	-	36,583	40,172
JULY	APR	-	35,311	34,830
AUG	MAY	-	38,019	39,441
SEPT	JUNE	-	37,321	40,597
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	\$ 188,927
MTH AVG		\$ 32,744	\$ 38,736	\$ 37,785

BUDGET \$ 518,650 \$ 450,000

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

YEAR TO DATE LAST YEAR : \$ 181,126

YEAR TO DATE THIS YEAR : \$ 188,927

DIFFERENCE : \$ 7,801

PERCENTAGE CHANGE :

4.31%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 450,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 41.98%

PROJECTION OF ANNUAL REVENUE : \$ 484,849

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 34,849

EST. PERCENT DIFF ACTUAL TO BUDGET **7.7%**

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

MONTH					Note 1	Note 2				
	14-15		15-16		16-17		17-18	18-19		
MAY	\$	129,077	\$	153,084	\$	116,485	\$	114,461	\$	117,127
JUNE		48,077		63,573		55,680		59,196		54,108
JULY		79,570		89,698		79,465		78,309		73,159
AUG		46,418		52,054		46,276		37,423		53,704
SEPT		45,391		49,578		50,547		44,142		52,413
OCT		80,992		87,136		74,694		67,208		
NOV		54,604		57,454		50,133		50,580		
DEC		41,059		44,933		45,419		44,530		
JAN		69,567		84,307		73,433		64,897		
FEB		103,795		92,258		84,930		93,937		
MARCH		45,280		53,411		44,453		47,225		
APRIL		92,531		82,644		85,726		72,516		
TOTAL	\$	836,361	\$	910,130	\$	807,241	\$	774,424	\$	350,511
MTH AVG	\$	69,697	\$	75,844	\$	67,270	\$	64,535	\$	70,102
BUDGET	\$	787,000	\$	634,095	\$	740,418	\$	862,540	\$	736,319

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

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

YEAR TO DATE LAST YEAR:	\$	333,531
YEAR TO DATE THIS YEAR:	\$	350,511
DIFFERENCE:	\$	16,980

PERCENTAGE CHANGE:

5.09%

BUDGETED REVENUE:	\$	736,319
PERCENTAGE OF YEAR COMPLETED :		41.67%
PERCENTAGE OF REVENUE TO DATE :		47.60%
PROJECTION OF ANNUAL REVENUE :	\$	813,850
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	77,531
EST. PERCENT DIFF ACTUAL TO BUDGET		10.5%

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

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

MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 99,485	\$ 76,117	\$ 76,429	\$ 71,829	\$ 73,377
JUNE	85,846	77,206	73,715	72,444	66,122
JULY	83,409	74,787	78,330	73,703	68,284
AUG	82,223	77,480	79,068	79,315	76,782
SEPT	80,670	83,767	80,232	78,406	74,848
OCT	78,849	84,774	83,653	76,352	
NOV	72,129	77,541	74,678	69,376	
DEC	75,956	73,164	73,400	73,501	
JAN	91,629	82,913	87,946	81,944	
FEB	104,644	90,637	96,872	96,949	
MARCH	100,962	94,877	90,339	84,801	
APRIL	91,452	78,653	80,801	77,637	
TOTAL	\$ 1,047,254	\$ 971,916	\$ 975,463	\$ 936,257	\$ 359,413
MTH AVG	\$ 87,271	\$ 80,993	\$ 81,289	\$ 78,021	\$ 71,883
BUDGET	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000

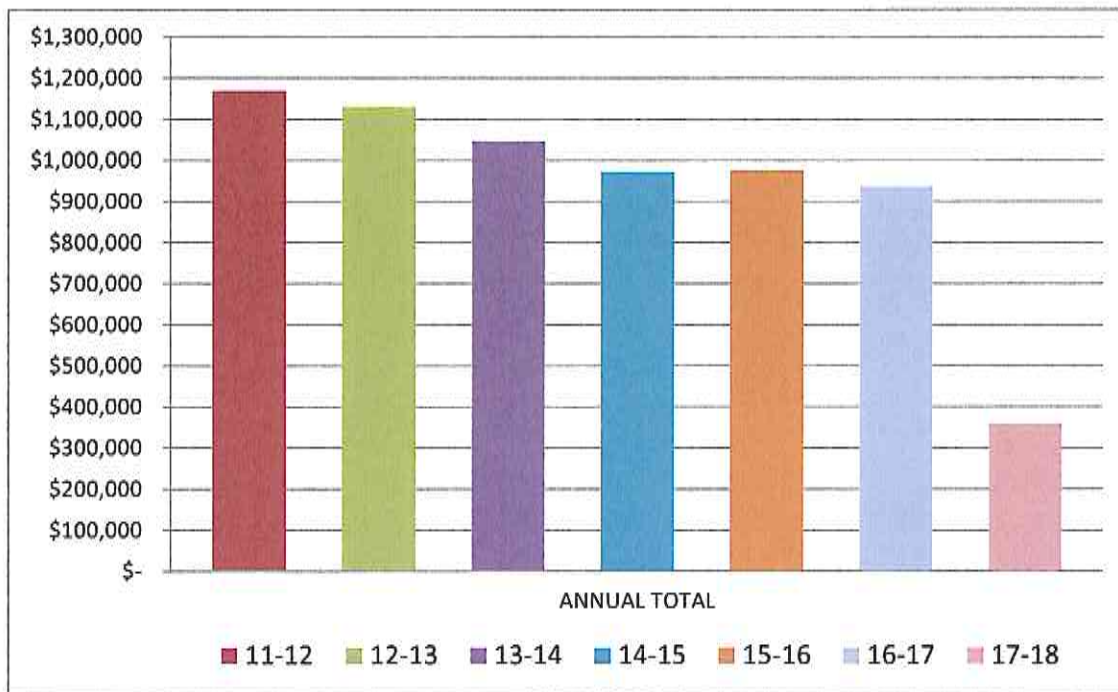
YEAR TO DATE LAST YEAR: \$ 375,697

YEAR TO DATE THIS YEAR: \$ 359,413

DIFFERENCE: \$ (16,284)

PERCENTAGE CHANGE: -4.33%

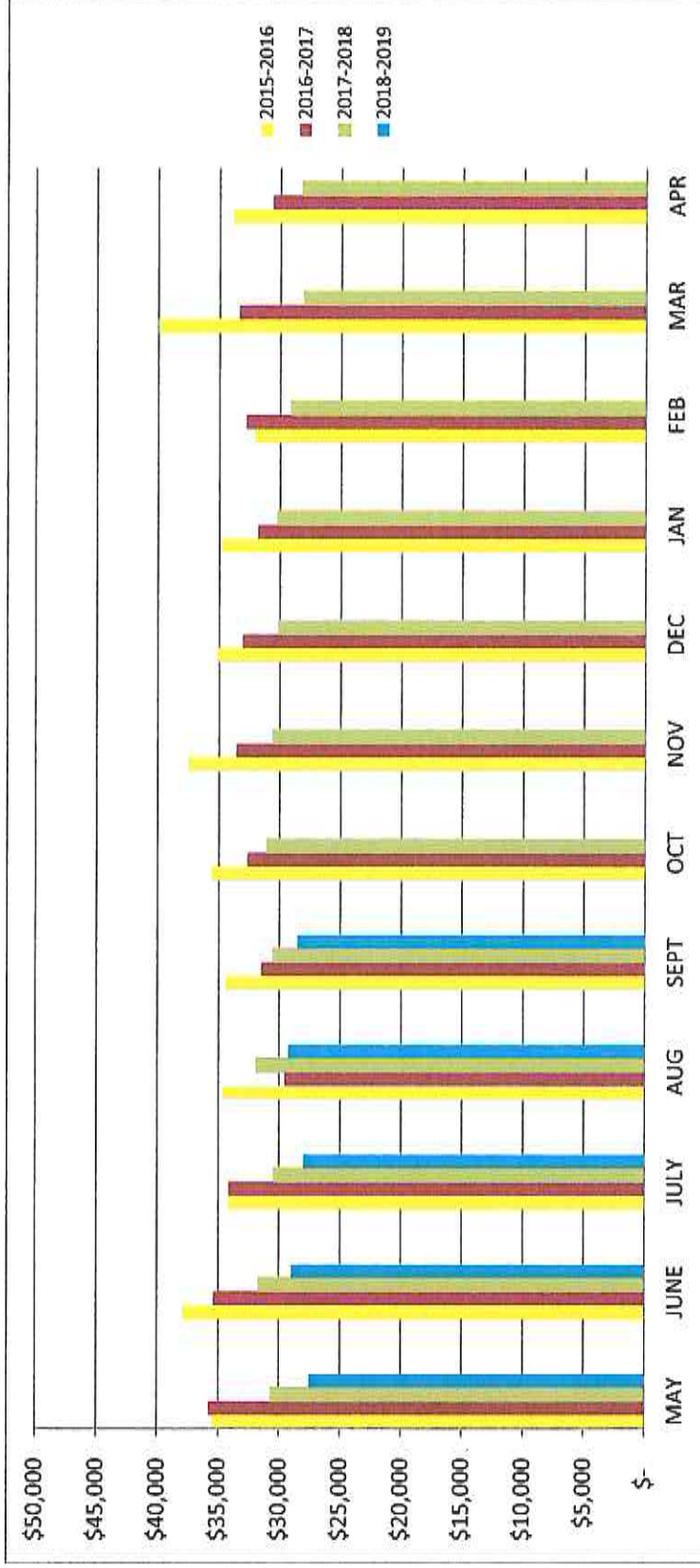
BUDGETED REVENUE:	\$ 950,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	37.83%
PROJECTION OF ANNUAL REVENUE :	\$ 895,676
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (54,324)
EST. PERCENT DIFF ACTUAL TO BUDGET	-5.7%



VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
MAY	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516
JUNE	42,409	39,536	37,901	35,405	31,679	28,991
JULY	42,081	37,504	34,148	34,133	30,435	27,985
AUG	42,164	33,430	34,626	29,565	31,879	29,221
SEPT	39,419	33,909	34,389	31,506	30,495	28,519
OCT	41,333	33,239	35,567	32,636	31,009	
NOV	40,398	33,142	37,509	33,567	30,559	
DEC	41,474	32,322	35,136	33,074	30,112	
JAN	41,338	32,454	34,752	31,848	30,180	
FEB	40,051	35,607	32,046	32,796	29,102	
MAR	39,527	36,250	39,967	33,363	28,050	
APR	39,390	36,717	33,877	30,616	28,170	
TOTAL:	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 362,320	\$ 142,232
5 year average:	\$ 419,130			YTD PRIOR YEAR		\$ 155,138
				YTD CURRENT YEAR		\$ 142,232
				DIFFERENCE		\$ (12,906)
				PERCENTAGE CHANGE		-8.32%

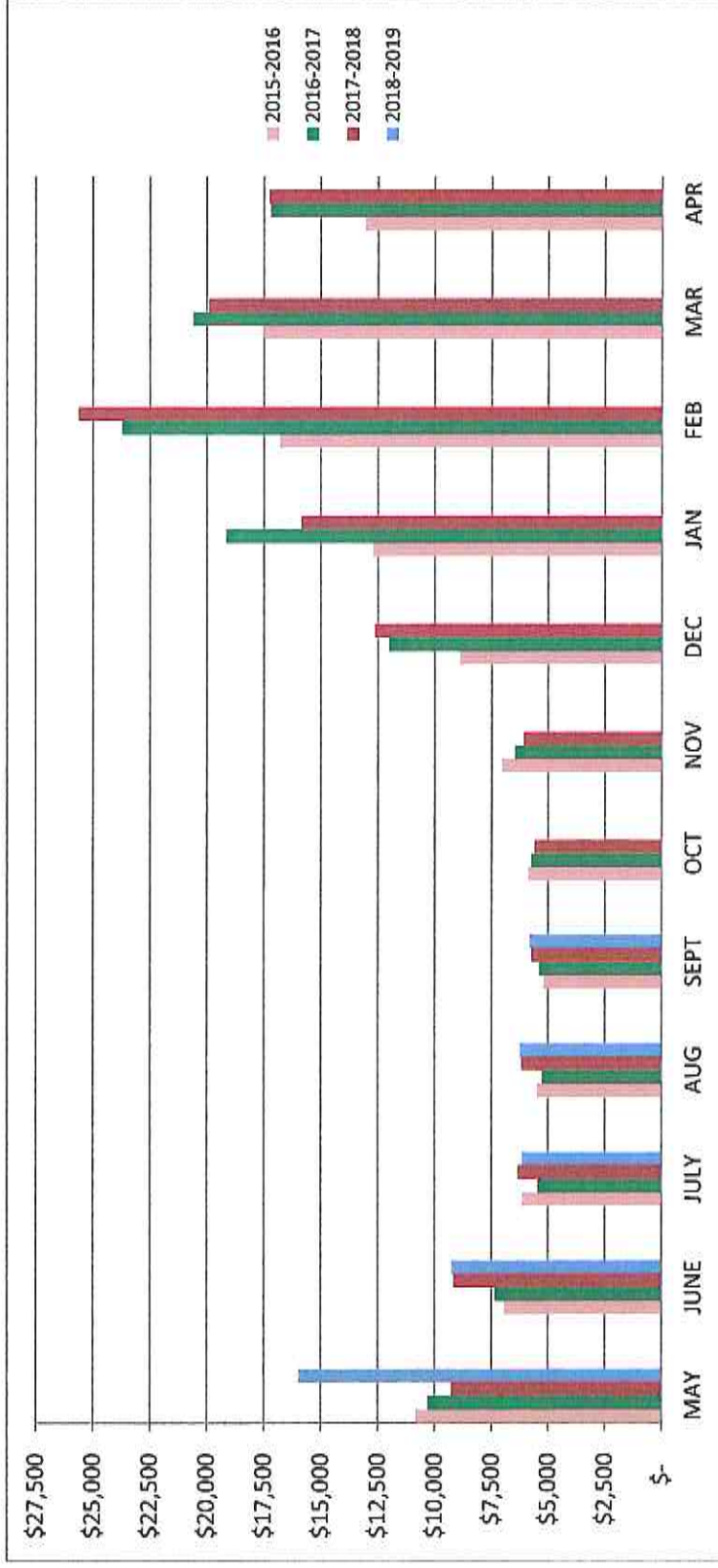
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
MAY	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975
JUNE	13,126	15,821	6,932	7,347	9,161	9,247
JULY	8,350	9,063	6,147	5,462	6,341	6,155
AUG	6,419	6,850	5,482	5,261	6,175	6,253
SEPT	5,485	9,298	5,187	5,386	5,736	5,810
OCT	5,431	6,986	5,873	5,747	5,600	
NOV	6,141	7,796	7,043	6,471	6,071	
DEC	9,658	13,316	8,900	12,010	12,635	
JAN	16,750	22,014	12,720	19,149	15,856	
FEB	26,101	27,140	16,804	23,695	25,618	
MAR	30,852	22,595	17,469	20,597	19,908	
APR	32,360	19,735	13,062	17,197	17,257	
TOTAL:	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 139,622	\$ 43,440
				YTD PRIOR YEAR		\$ 36,677
5 year average:	\$	\$ 152,581		YTD CURRENT YEAR		\$ 43,440
				DIFFERENCE		\$ 6,763
				PERCENTAGE CHANGE		18.44%

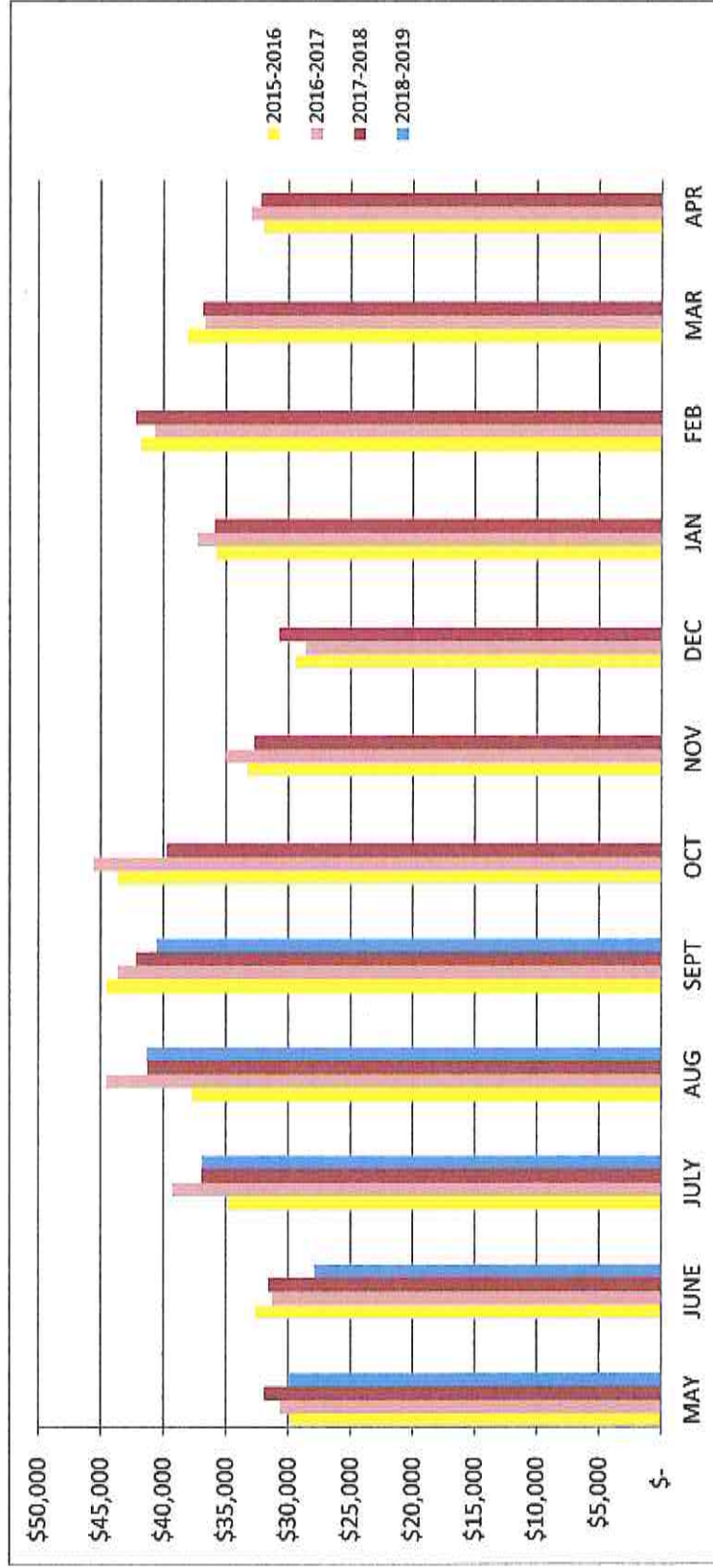
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>
MAY	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886
JUNE	34,757	30,761	32,626	31,275	31,604	27,884
JULY	35,473	37,112	34,803	39,258	36,927	36,894
AUG	44,604	42,214	37,683	44,561	41,261	41,308
SEPT	41,416	37,735	44,502	43,660	42,175	40,520
OCT	44,973	39,066	43,645	45,590	39,743	
NOV	30,575	31,474	33,301	34,959	32,746	
DEC	35,055	30,601	29,440	28,636	30,754	
JAN	39,885	37,443	35,753	37,269	35,908	
FEB	44,586	42,180	41,787	40,701	42,229	
MAR	43,930	42,448	38,065	36,699	36,843	
APR	37,084	35,331	32,026	32,988	32,209	
TOTAL:	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,258	\$ 434,314	\$ 176,492
				YTD PRIOR YEAR		\$ 183,882
5 year average:		\$ 443,179		YTD CURRENT YEAR		\$ 176,492
				DIFFERENCE		\$ (7,390)
				PERCENTAGE CHANGE		-4.02%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES**

MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 39,473	\$ 38,401	\$ 41,442	\$ 39,855	\$ 40,666
JUNE	43,989	47,006	45,625	43,516	44,029
JULY	43,761	46,836	47,842	42,679	47,244
AUG	42,199	43,155	43,496	41,124	44,386
SEPT	43,417	45,463	42,850	44,371	44,262
OCT	40,479	46,049	43,124	41,841	
NOV	42,106	40,168	40,684	40,921	
DEC	40,298	45,711	40,440	40,544	
JAN	45,215	44,734	35,511	58,256	
FEB	39,057	39,271	35,157	39,067	
MARCH	36,910	38,923	43,213	36,762	
APRIL	43,180	42,586	41,137	45,969	
TOTAL	\$ 518,303	\$ 500,521	\$ 500,521	\$ 514,905	\$ 220,587
MTH AVG	\$ 41,674	\$ 43,192	\$ 41,710	\$ 42,909	\$ 44,117
BUDGET	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000

YEAR TO DATE LAST YEAR:	\$ 211,545
YEAR TO DATE THIS YEAR:	\$ 220,587
DIFFERENCE:	\$ 9,042

PERCENTAGE OF INCREASE:

4.27%

BUDGETED REVENUE:	\$ 485,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	45.48%
PROJECTION OF ANNUAL REVENUE :	\$ 536,913
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 51,913
EST. PERCENT DIFF ACTUAL TO BUDGET	10.70%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

MONTH DIST	14-15	15-16	16-17	17-18	18-19
MAY	\$ 12,716	\$ 15,102	\$ 11,090	\$ 16,151	\$ 10,691
JUNE	19,200	12,488	9,365	13,897	16,043
JULY	18,657	12,842	12,157	11,415	7,454
AUG	7,725	12,465	15,130	20,048	11,967
SEPT	18,620	11,832	9,867	12,359	8,190
OCT	14,800	10,086	15,810	12,269	
NOV	12,007	6,253	13,410	9,357	
DEC	9,471	9,197	12,631	10,790	
JAN	20,032	8,567	21,272	9,705	
FEB	16,603	11,546	13,571	11,525	
MARCH	14,188	12,474	17,407	11,820	
APRIL	6,647	10,141	12,327	15,939	
TOTAL	\$ 170,666	\$ 132,993	\$ 164,037	\$ 155,275	\$ 54,345
MTH AVG	\$ 14,222	\$ 11,083	\$ 13,670	\$ 12,940	\$ 10,869
BUDGET	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000

\$ 48,220.00 D.C. Circuit Court
\$ 6,125.00 Village issued
 \$ 54,345.00

YEAR TO DATE LAST YEAR : \$ 73,870
 YEAR TO DATE THIS YEAR : \$ 54,345
 DIFFERENCE : \$ (19,525)

PERCENTAGE CHANGE

-26.43%

BUDGETED REVENUE: \$ 130,000
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 41.80%
 PROJECTION OF ANNUAL REVENUE : \$ 114,233
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (15,767)
 EST. PERCENT DIFF ACTUAL TO BUDGET -12.13%

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

MONTH DIST	Note 1			Note 2	
	14-15	15-16	16-17	17-18	18-19
MAY	\$ 56,175	\$ 39,110	\$ 60,454	\$ 57,850	\$ 75,711
JUNE	51,975	32,810	76,985	48,425	69,125
JULY	65,415	33,585	70,820	60,185	82,250
AUG	63,375	12,160	84,520	49,475	92,970
SEPT	46,240	3,559	81,365	52,170	86,300
OCT	59,245	3,985	66,295	50,230	
NOV	67,250	18,825	50,555	51,165	
DEC	48,647	26,400	50,850	50,575	
JAN	45,532	41,225	59,660	44,045	
FEB	41,502	61,384	38,590	64,700	
MARCH	38,735	51,851	36,200	71,567	
APRIL	39,635	58,285	43,500	74,330	
TOTAL	\$ 623,726	\$ 383,179	\$ 719,794	\$ 674,717	\$ 406,356
MTH AVG	\$ 51,977	\$ 31,932	\$ 59,983	\$ 56,226	\$ 81,271
BUDGET	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000

YEAR TO DATE LAST YEAR : \$ 268,105

YEAR TO DATE THIS YEAR : \$ 406,356

DIFFERENCE : \$ 138,251

PERCENTAGE CHANGE:

51.57%

BUDGETED REVENUE: \$ 560,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 72.56%

PROJECTION OF ANNUAL REVENUE : \$ 1,022,642

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 462,642

EST. PERCENT DIFF ACTUAL TO BUDGET 82.6%

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.

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

VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUILDING PERMITS

MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 12,317	\$ 11,448	\$ 28,379	\$ 74,352 ⁶	\$ 53,165
JUNE	8,574	21,083	12,846	15,651	63,398 ⁸
JULY	15,008	19,427	19,166	34,261	87,643 ⁹
AUG	8,891	15,151	59,754 ³	63,136	42,532
SEPT	44,004	146,016 ²	62,108 ⁴	39,902	30,008
OCT	36,458	24,175	127,894 ⁵	60,823	
NOV	4,709	39,743	72,070	43,295	
DEC	52,875	15,972	9,338	11,428	
JAN	17,590	9,450	39,549	62,106 ⁷	
FEB	23,298	9,393	25,008	27,862	
MARCH	110,947 ¹	32,001	15,940	28,651	
APRIL	20,098	24,754	16,072	150,099 ⁷	
TOTAL	\$ 354,769	\$ 368,613	\$ 488,124	\$ 611,566	\$ 276,746
MTH AVG	\$ 29,564	\$ 30,718	\$ 40,677	\$ 50,964	\$ 55,349
BUDGET	\$ 175,000	\$ 200,000	\$ 225,000	\$ 240,000	\$ 250,000

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

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

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

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

5 - Oct 2016 includes permit to Peter Michael Realty

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

7 - includes permit to Rose Development (Compass Arena)

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

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

YEAR TO DATE LAST YEAR:	\$ 227,302
YEAR TO DATE THIS YEAR:	\$ 276,746
DIFFERENCE:	\$ 49,444

PERCENTAGE OF CHANGE:

21.75%

BUDGETED REVENUE:	\$ 250,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	110.70%
PROJECTION OF ANNUAL REVENUE :	\$ 744,597
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 494,597
EST. PERCENT DIFF ACTUAL TO BUDGET	197.84%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT WATER SALES REVENUE

WATER SALES REVENUE								% change
BILLING MONTH	Note 1		Note 2			from same month last fiscal year		
	14-15	15-16	16-17	17-18	18-19			
MAY	\$ 148,785	\$ 256,706	\$ 263,161	\$ 247,847	\$ 238,010	-4.0%		
JUNE	325,749	314,253	336,148	315,225	324,934	3.1%		
JULY	211,551	218,363	239,324	238,556	231,577	-2.9%		
AUG	258,283	303,288	322,609	335,018	316,533	-5.5%		
SEPT	315,476	359,696	544,406	351,489	370,074	5.3%		
OCT	212,111	236,358	255,530	257,241		-100.0%		
NOV	258,131	310,296	312,524	320,151		-100.0%		
DEC	281,238	325,328	318,013	329,836		-100.0%		
JAN	182,776	197,312	217,387	207,114		-100.0%		
FEB	256,744	261,709	223,201	250,258		-100.0%		
MARCH	307,225	326,533	294,917	301,012		-100.0%		
APRIL	239,984	189,498	214,681	207,182		-100.0%		
TOTAL	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 3,360,929	\$ 1,481,128			
MTH AVG	\$ 249,838	\$ 274,945	\$ 295,158	\$ 280,077	\$ 296,226			
BUDGET	\$ 3,480,257	\$ 3,316,000	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000			

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

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

YEAR TO DATE LAST YEAR:	\$ 1,488,135
YEAR TO DATE THIS YEAR:	\$ 1,481,128
DIFFERENCE:	\$ (7,007)

PERCENTAGE OF INCREASE:

-0.47%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	41.78%
PROJECTION OF ANNUAL REVENUE :	\$ 3,345,104
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (199,896)
EST. PERCENT DIFF ACTUAL TO BUDGET	-5.64%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL HOTEL/MOTEL TAXES

Note 1, 2

MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 3,409	\$ 4,489	\$ 18,523	\$ 20,240	\$ 19,596
JUNE	4,789	5,581	21,089	22,069	24,542
JULY	5,196	27,829	22,892	25,925	28,692
AUG	3,746	30,072	28,480	27,346	28,026
SEPT	5,747	23,430	19,562	21,506	22,570
OCT	5,677	22,458	26,887	27,690	
NOV	4,316	20,112	21,561	21,655	
DEC	3,491	16,043	20,626	17,117	
JAN	3,563	17,287	16,184	14,899	
FEB	2,572	15,509	13,982	12,963	
MARCH	3,014	13,763	13,759	13,893	
APRIL	3,179	15,745	18,825	17,918	
TOTAL	\$ 48,699	\$ 212,318	\$ 242,370	\$ 243,221	\$ 123,426
MTH AVG	\$ 4,058	\$ 17,693	\$ 20,198	\$ 20,268	\$ 24,685
BUDGET	\$ 60,027	\$ 210,000	\$ 243,000	\$ 232,365	\$ 246,000

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

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

YEAR TO DATE LAST YEAR:	\$ 117,086
YEAR TO DATE THIS YEAR:	\$ 123,426
DIFFERENCE:	\$ 6,340

PERCENTAGE CHANGE:	5.41%
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BUDGETED REVENUE:	\$ 246,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	50.17%
PROJECTION OF ANNUAL REVENUE :	\$ 256,391
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 10,391
EST. PERCENT DIFF ACTUAL TO BUDGET	4.2%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MOTOR FUEL TAX

MONTH DIST	14-15	15-16	16-17	17-18	18-19
MAY	\$ 54,685	\$ 19,862	\$ 19,435	\$ 18,698	\$ 19,550
JUNE	22,105	18,649	19,302	18,958	17,998
JULY	16,624	12,105	12,173	15,055	16,495
AUG	57,575	21,542	19,538	19,740	19,360
SEPT	12,653	20,756	18,555	18,646	18,668
OCT	17,202	13,977	16,379	16,481	
NOV	18,515	18,160	18,960	18,870	
DEC	18,766	21,032	19,318	19,231	
JAN	21,506	19,274	20,259	18,870	
FEB	20,211	18,616	19,259	19,320	
MARCH	15,342	18,762	18,362	16,738	
APRIL	7,870	16,136	15,656	16,593	
TOTAL	\$ 283,054	\$ 218,871	\$ 217,196	\$ 217,200	\$ 92,071
MTH AVG	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,100	\$ 18,414
BUDGET	\$ 241,766	\$ 203,252	\$ 221,186	\$ 219,905	\$ 219,905

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

YEAR TO DATE LAST YEAR :	\$ 91,097
YEAR TO DATE THIS YEAR :	\$ 92,071
DIFFERENCE :	\$ 974

PERCENTAGE OF CHANGE:

1.07%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	41.87%
PROJECTION OF ANNUAL REVENUE :	\$ 219,522
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (383)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.2%

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