

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



Proud Member of the
Illinois Route 66 Scenic Byway

A G E N D A

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, NOVEMBER 12, 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) October 8, 2018 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Disability Alternatives to Compassionate Leave Program & Policy
5. DISCUSSION – Revenue Assumptions for FY 2019/20 Budget
6. REPORT – Monthly Disbursement Reports – October 2018
7. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax
8. VISITOR'S BUSINESS
9. COMMUNICATIONS
10. ADJOURNMENT

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, OCTOBER 8, 2018 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Chairwoman Berglund at 5:30 p.m.

2. ROLL CALL

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

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, September 10, 2018 were reviewed. Motion to approve by Trustee Mistele, second by Chairwoman Berglund. Motion carried.

4. DISCUSSION – Compassionate Leave Policy

Director Dittman relayed that staff had inquired about donating sick leave to another employee; she researched the issue and drafted a Compassionate Leave Policy modeled after another Village, whereby employees could donate specified limits of accumulated leave into a bank that could then be drawn upon by employees in need that had exhausted their own time. Director Dittman discussed the policy with Sikich's HR consultants and incorporated their recommendations and IRS regulations into the draft, and relayed the pro's and con's to the Committee. The Committee asked what other policies and programs were already available to employees and instructed Director Dittman to bring that information back to the November Committee meeting for further discussion.

5. REPORT – Special Recreation Tax Levy

Director Dittman discussed that one component of the Parks and Recreation Dept. budget process is determining the amount of the annual Special Recreation Tax levy. The levy funds certain park expenditures that are ADA eligible. Interim Parks & Recreation Superintendent John Fenske and Director Dittman compiled a list of expenditures (as detailed in the packet) to be funded by the levy next year. The 2018 levy amount requested is \$74,420, which is a decrease of 5.01% or \$3,921. The tax bill impact to a homeowner with a home valued at \$300,000 would be \$17.22. As of April 30, 2019 the Village estimates that it will have \$77,000 of restricted SRA tax funds on hand, plus the requested \$74,420, to cover the planned expenditures of \$151,420. This amount will be brought forth to the Village board at the second meeting in October.

6. REPORT – Status of Annual Audit of the Village of Willowbrook for the fiscal year 2017-18

Director Dittman relayed that the audit of the FY 2017/18 financial statements is now complete. The Village received a clean, unmodified opinion on the audit and the auditors will make a formal presentation at tonight's Village Board Meeting.

The highlights are as follows: General Fund revenues exceeded budget by \$770,322 or 9.05%. Major contributing factors were:

- Sales tax, came in \$364,030 or 10.11% over budget, due to conservative revenue estimates

- Building permit fees, came in \$387,492 or 156.56% over budget, due to large non-recurring projects such as Pete's Fresh Market and Willowbrook Inn
- Red light fines, came in \$114,617 or 20.47% over budget, as all approaches are back live again

Lower than budgeted General Fund revenues, by major category, are as follows:

- Income tax came in \$88,117 or 10.22% under budget, due to the state of IL shaving 10% off the top to keep to balance its own budget
- Federal/state grants came in \$124,809 or 23.55% under budget, as 2 planned projects did not occur: 1) the Knolls Lake drainage for which the Village is awaiting approval from the state to transfer the grant award to another project, and 2) the municipal campus permeable paving parking lot grant from DuPage County, which was being deferred due to cost
- NARCINT revenue came in \$51,542 or 33.49% under budget, as expected seizure busts did not occur

Director Dittman continued the highlights with the General Fund expenditures. General Fund expenditures came in under budget by \$299,157; the major factor was the deferral of the municipal campus permeable paving parking lot project noted above, which was budgeted at \$295,000. Expenditures in total by department, budget vs actual, were discussed. Most departments' actual expenditures were below budget; one exception was Building and Zoning. Due to the high level of building activity, as evidenced by the above normal permit receipts described previously, the Village added outsourced staff and additional plan review to keep pace. The Village also needed outsourced help to cover the work shift of an employee out on an extended leave. This caused the department's total budget to go over by \$235,440, or 70.10%.

After considering all revenues, expenditures and transfers in/out, the General Fund's total fund balance decreased by \$1,107,217. The planned decrease was \$2,206,527, so the Village actually did much better than it had budgeted. At April 30, 2018, the General Fund had \$5,048,506 in fund balance of which \$4,862,049 is unrestricted. This represents 191 days of operating expenditures which exceeds the target of 120 days and exceeds the prior projection of 150 days.

7. REPORT – Monthly Disbursement Reports – September 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 – \$1,013,460. Fiscal Year to Date is \$5,223,788.
- Payroll monthly total for active employees including all funds - \$300,863 (2 payrolls). The average payroll for the year was \$148,804, which is a 4.11% 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: \$33,782. Daily average fiscal YTD: \$34,141. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,044,757.
- Average daily expenditures for the General Fund only: \$23,835. Fiscal YTD average is \$22,620 which is a 23.25% decrease from the prior year due to the non-continuance of large capital projects that occurred last year.

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

The Committee reviewed and accepted the revenue trend reports and key items are highlighted below.

- Sales tax receipts - \$364,229 up 5.52% from the prior year. Trending 14.8% over budget.

- Business District sales tax receipts - \$40,597. Year to date is \$188,927, 4.31% above the prior year and 7.7% 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 - \$52,413 up 5.09% compared to the prior year, 10.5% 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 - \$74,848 down 4.33% from the prior year, 5.7% under budget, consisting of:
 - Telecomm tax - down 8.32%
 - Northern IL gas – up 18.44%
 - ComEd - down 4.02%
- Places of Eating Tax receipts - \$44,262 up 4.27% compared to the prior year, trending 10.70% over budget.
- Fines - \$8,190 down 26.43% compared with the prior year, 12.13% 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 – \$86,300 up 51.57% from the prior year receipts, trending 82.6% over budget. All three approaches are live. This was the second highest month of collections the Village has experienced since the inception of the program.
- Building Permit receipts - \$30,008 up 21.75% from the prior year, 197.84% above budget. We have now surpassed the budget of \$250,000 for this account for the fiscal year.
- Water sales receipts - \$370,074 down 0.47% from the prior year, 5.64% below budget.
- Hotel/Motel Tax receipts - \$22,570 up 5.41% compared with the prior year. The revenue is trending at 4.2% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$18,668, up 1.07% from the prior year, on target with budget.

9. VISITOR'S BUSINESS

There were no visitors present at the meeting.

10. COMMUNICATIONS

Trustee Mistele asked a few questions on the Comprehensive Annual Financial Report (CAFR) which were answered by Director Dittman.

11. ADJOURNMENT

Motion to adjourn at 6:20 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)

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

AGENDA ITEM DESCRIPTION

**DISCUSSION – Disability Alternatives to
Compassionate Leave Program & Policy**

COMMITTEE REVIEW

- ☒ Finance/Administration
☐ Municipal Services
☐ Public Safety

Meeting Date: 11/12/2018

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

BACKGROUND

At the October 8, 2018 Finance/Administration Committee meeting, staff brought forth a draft Compassionate Leave Policy that was requested by Village staff which, if adopted, would allow employees meeting certain criteria to accept donated sick and vacation time from other Village employees to use for their own medical emergency. After a brief discussion, the Committee requested information on other available programs that employees could utilize for a medical emergency.

Staff researched existing resources available to full time employees and prepared the attached summary. There are three (3) existing programs that are available: IMRF, Police Pension, and AFLAC disability insurance. Staff also met with AFLAC representatives to further understand their offerings.

Also, full time employees earn sick leave at the rate of 8 hours per month beginning the first month of employment. The maximum sick time that can be accumulated is 1,152 hours (144 days).

REQUEST FOR FEEDBACK

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

STAFF RECOMMENDATION

N/A

VILLAGE OF WILLOWBROOK
 COMPASSIONATE LEAVE POLICY
 COMPARABLE ALTERNATIVE DISABILITY BENEFITS
 DRAFTED OCTOBER 29, 2018

	IMRF DISABILITY	POLICE PENSION DISABILITY	AFLAC DISABILITY POLICY
1 Eligibility	<ul style="list-style-type: none"> Employees working > 1,000 hrs annually (not in the Police Pension Fund) Must have at least 12 months credit in IMRF Must have service credit in each of the 12 months preceding the disability 	<ul style="list-style-type: none"> All sworn police officers 	<ul style="list-style-type: none"> Any full time employee that is eligible for health insurance Must purchase policy at time of hire, at annual open enrollment or with qualifying event (such as marriage, divorce, birth of child)
2 Benefit Amount	<ul style="list-style-type: none"> Temporary - 50% of average monthly salary (based on prior 12 months), reduced by any SS or WC benefits Total and permanent - same as temporary taxable income 	<ul style="list-style-type: none"> Not in line-of-duty: 50% of salary reduced by any SS or WC benefits Line-of-duty: 65% of salary reduced by any SS or WC benefits At age 60, pensioner gets a 3% catch-up increase for every year they were disabled, and 3% increase of original pension each year thereafter tax-free income 	<ul style="list-style-type: none"> Depends on policy purchased: 60% of salary is max, benefit is \$500-\$6,000/month (limited to actual income) Benefit > \$4,000/mo subject to underwriting questions tax-free income
3 Exclusions	<ul style="list-style-type: none"> If disability is caused by addiction to narcotic drugs or self-inflicted injury If apply for total disability, cannot have a pre-existing condition within last 5 years (does not apply to temporary disability) 	<ul style="list-style-type: none"> If under 50, pensioner must undergo a medical exam each year to support ongoing disability 	<ul style="list-style-type: none"> subject to underwriting questions if you choose longer duration or higher payment amounts cannot collect AFLAC AND a disability pension concurrently
4 Waiting period	<ul style="list-style-type: none"> First 30 days of disability, and after 30 days cannot be receiving pay from employer Total disability benefit commences upon cessation of temporary benefit 	<ul style="list-style-type: none"> Pension begins upon formal approval by the Police Pension board following 3 IMEs (long process that could take several months/years) 	<ul style="list-style-type: none"> Depends on policy purchased, 0-180 days for injury and 7-180 days for illness
5 Duration of benefits	<ul style="list-style-type: none"> Temporary: 1/2 of IMRF service credit length, max of 30 months (once you work 5 years in IMRF you get max benefit) Total: later of reaching full SS age or 5 years after starting temporary disability, 	<ul style="list-style-type: none"> Benefits are payable for life unless the person returns to active duty Upon death of pensioner, benefit goes to surviving spouse, unmarried children <18 years, then dependent parents (if any) 	<ul style="list-style-type: none"> Depends on policy purchased: 6, 12, 18 or 24 months for total, 3 months for temporary
6 Cost to Employee	<ul style="list-style-type: none"> Included in statutory withholding of 4.5% of salary 	<ul style="list-style-type: none"> Included in statutory withholding of 9.91% of salary 	<ul style="list-style-type: none"> Depends on policy purchased and age of employee, but generally \$26.52-\$351.00/month

**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	118,854.73	167,301.17		
OCT	399,518.66	247,652.72	134,225.80 3	\$ 1,067,553.08
NOV				
NOV				\$ -
DEC				
DEC - safety				
DEC				\$ -
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 3,503,585.74</u>	<u>\$ 2,602,440.15</u>	<u>\$ 185,315.22</u>	<u>\$ 6,291,341.11</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

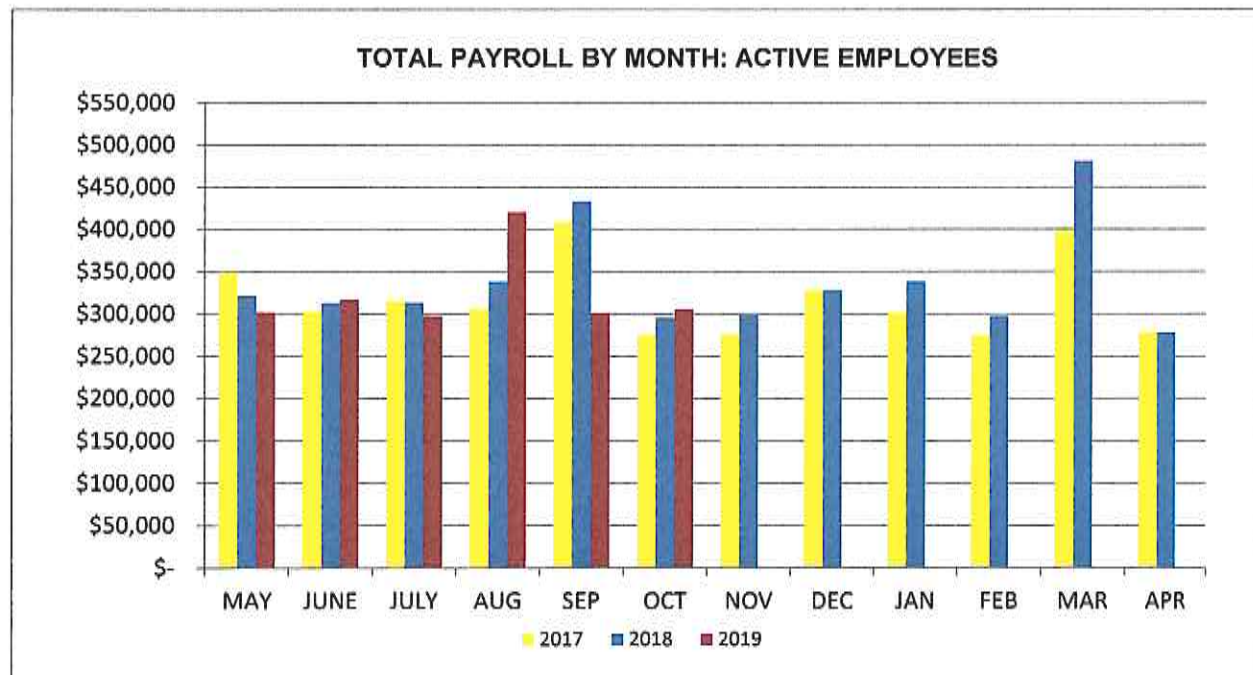
3 Handwritten check to MJ Asphalt, approved separately by Village board

**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	305,363	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	\$ 1,942,205	13
AVERAGE PAYROLL	\$ 146,478		\$ 155,179		\$ 149,400	
CHANGE FROM PRIOR YEAR			5.94%		-3.72%	

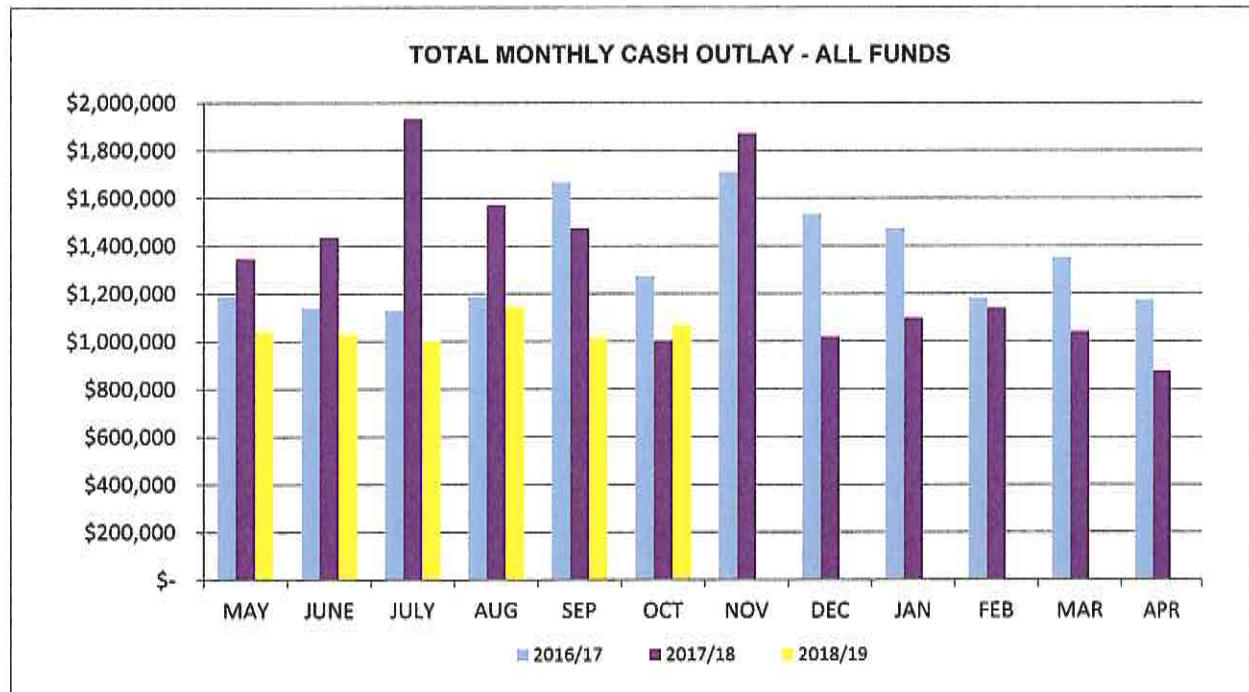
* Includes safety incentive



**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	1,067,553	34,437
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	\$ 6,291,340	
AVERAGE	\$ 1,333,915	\$ 1,316,104	\$ 1,048,557	\$ 34,190

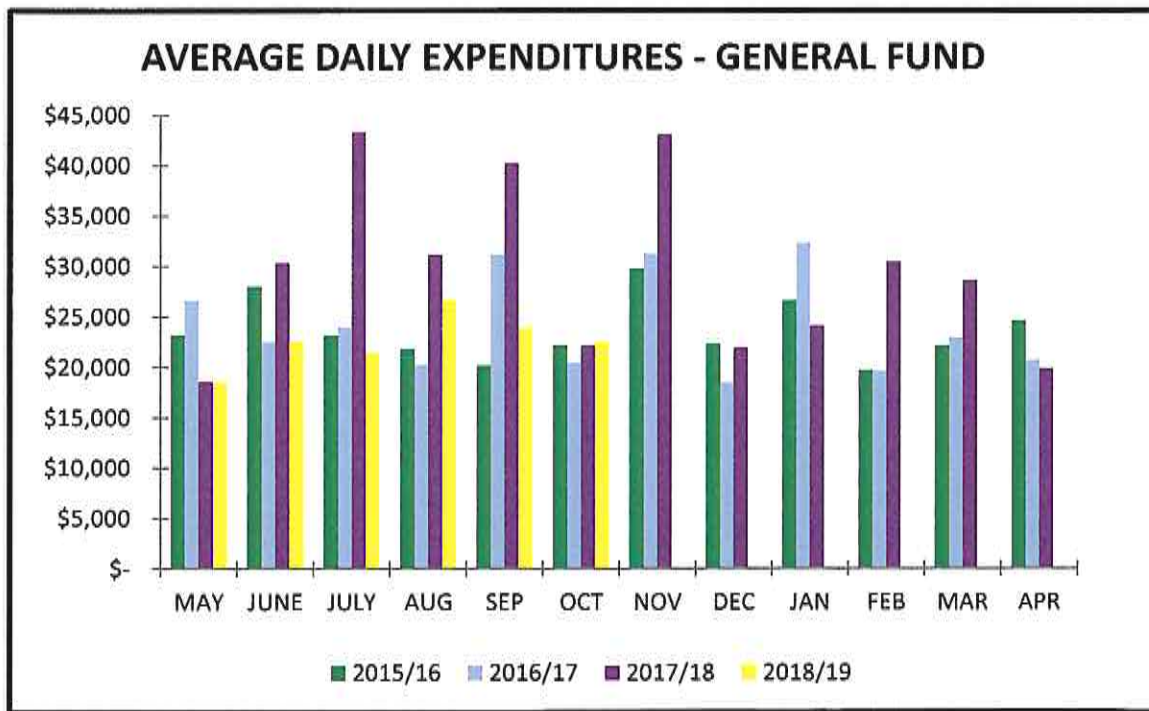
- A Includes retirement payout
 B Includes payment to Am-Coat Painting for standpipe repainting
 C Includes payment to LJ Morse for police department renovation
 D Includes payment to Tecorp for water tower painting
 E Includes payment to Clauss Brothers for Willow Pond Park renovation
 F Includes watermain 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	22,535
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	\$ 22,606
% CHANGE		2.31%	21.77%	-23.30%

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



VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

MONTH	SALE							
DIST	MADE		14-15	15-16	16-17	17-18	18-19	
MAY	FEB	\$	245,589	\$ 253,282	\$ 267,882	\$ 264,472	\$ 276,118	
JUNE	MAR		293,285	301,469	312,681	304,436	334,282	
JULY	APR		293,319	267,013	269,580	304,925	309,957	
AUG	MAY		342,029	328,251	331,887	345,478	376,154	
SEPT	JUNE		330,203	349,847	398,196	354,582	364,229	
OCT	JULY		318,631	306,409	316,266	313,701	320,062	
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	\$ 1,980,802	
MTH AVG			\$ 306,650	\$ 315,686	\$ 313,811	\$ 326,459	\$ 330,134	
BUDGET			\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	

YEAR TO DATE LAST YEAR : \$ 1,887,594

YEAR TO DATE THIS YEAR : \$ 1,980,802

DIFFERENCE : \$ 93,208

PERCENTAGE CHANGE :

4.94%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 55.02%

PROJECTION OF ANNUAL REVENUE : \$ 4,110,950

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 510,950

EST. PERCENT DIFF ACTUAL TO BUDGET 14.2%

**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	38,253
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	\$ 227,180
MTH AVG		\$ 32,744	\$ 38,736	\$ 37,863
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 : \$ 215,899
YEAR TO DATE THIS YEAR : \$ 227,180
DIFFERENCE : \$ 11,281

PERCENTAGE CHANGE :

5.23%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 450,000
PERCENTAGE OF YEAR COMPLETED : 50.00%
PERCENTAGE OF REVENUE TO DATE : 50.48%
PROJECTION OF ANNUAL REVENUE : \$ 489,117
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 39,117
EST. PERCENT DIFF ACTUAL TO BUDGET 8.7%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

MONTH	14-15		15-16		16-17		Note 1	Note 2		
							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		81,459
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	\$	431,970
MTH AVG	\$	69,697	\$	75,844	\$	67,270	\$	64,535	\$	71,995
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:	\$	400,739
YEAR TO DATE THIS YEAR:	\$	431,970
DIFFERENCE:	\$	31,231

PERCENTAGE CHANGE:

7.79%

BUDGETED REVENUE:	\$	736,319
PERCENTAGE OF YEAR COMPLETED :		50.00%
PERCENTAGE OF REVENUE TO DATE :		58.67%
PROJECTION OF ANNUAL REVENUE :	\$	834,778
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	98,459
EST. PERCENT DIFF ACTUAL TO BUDGET		13.4%

**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	77,551
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	\$ 436,964
MTH AVG	\$ 87,271	\$ 80,993	\$ 81,289	\$ 78,021	\$ 72,827
BUDGET	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000

YEAR TO DATE LAST YEAR: \$ 452,049

YEAR TO DATE THIS YEAR: \$ 436,964

DIFFERENCE: \$ (15,085)

PERCENTAGE CHANGE: -3.34%

BUDGETED REVENUE: \$ 950,000

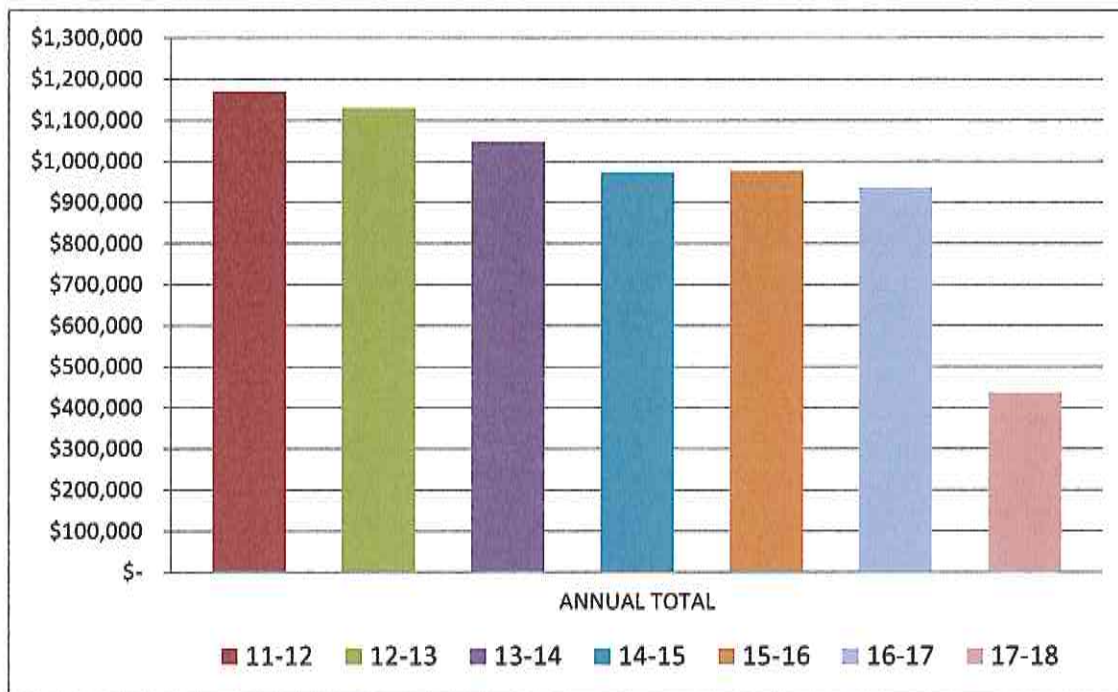
PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 46.00%

PROJECTION OF ANNUAL REVENUE : \$ 905,014

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (44,986)

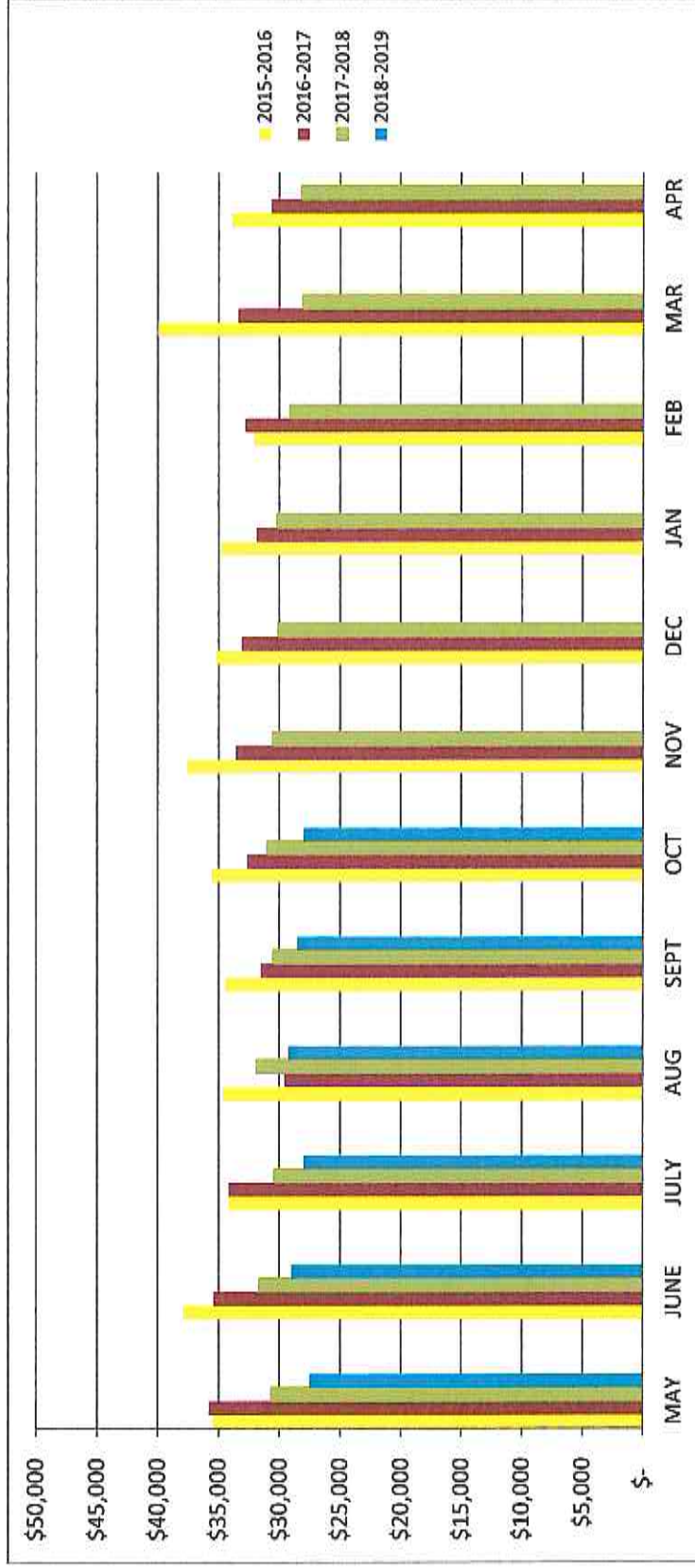
EST. PERCENT DIFF ACTUAL TO BUDGET -4.7%



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	27,985
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	\$ 170,217
5 year average:	\$ 419,130			YTD PRIOR YEAR		\$ 186,147
				YTD CURRENT YEAR		\$ 170,217
				DIFFERENCE		\$ (15,930)
				PERCENTAGE CHANGE		-8.56%

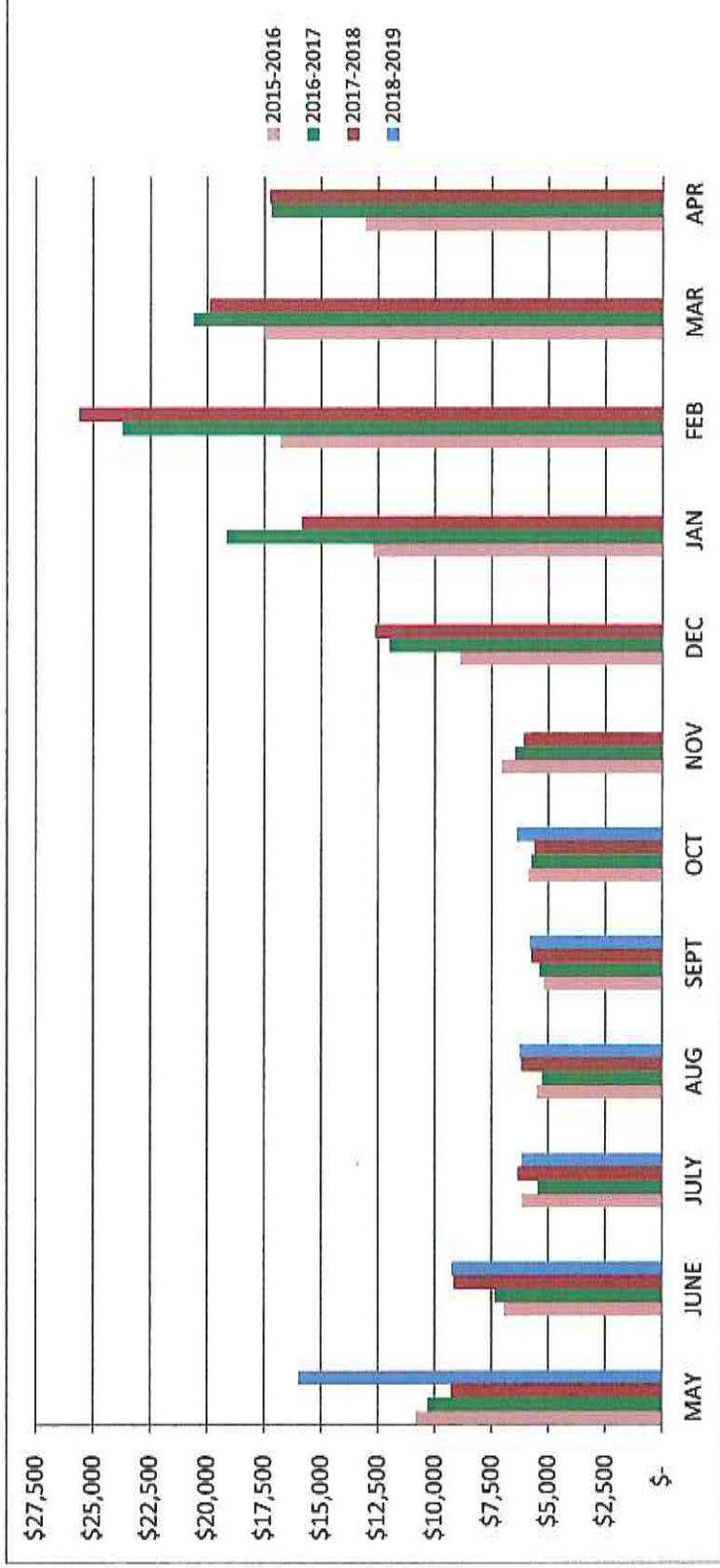
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



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	6,372
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	\$ 49,812
5 year average:		\$ 152,581		YTD PRIOR YEAR		\$ 42,277
				YTD CURRENT YEAR		\$ 49,812
				DIFFERENCE		\$ 7,535
				PERCENTAGE CHANGE		17.82%

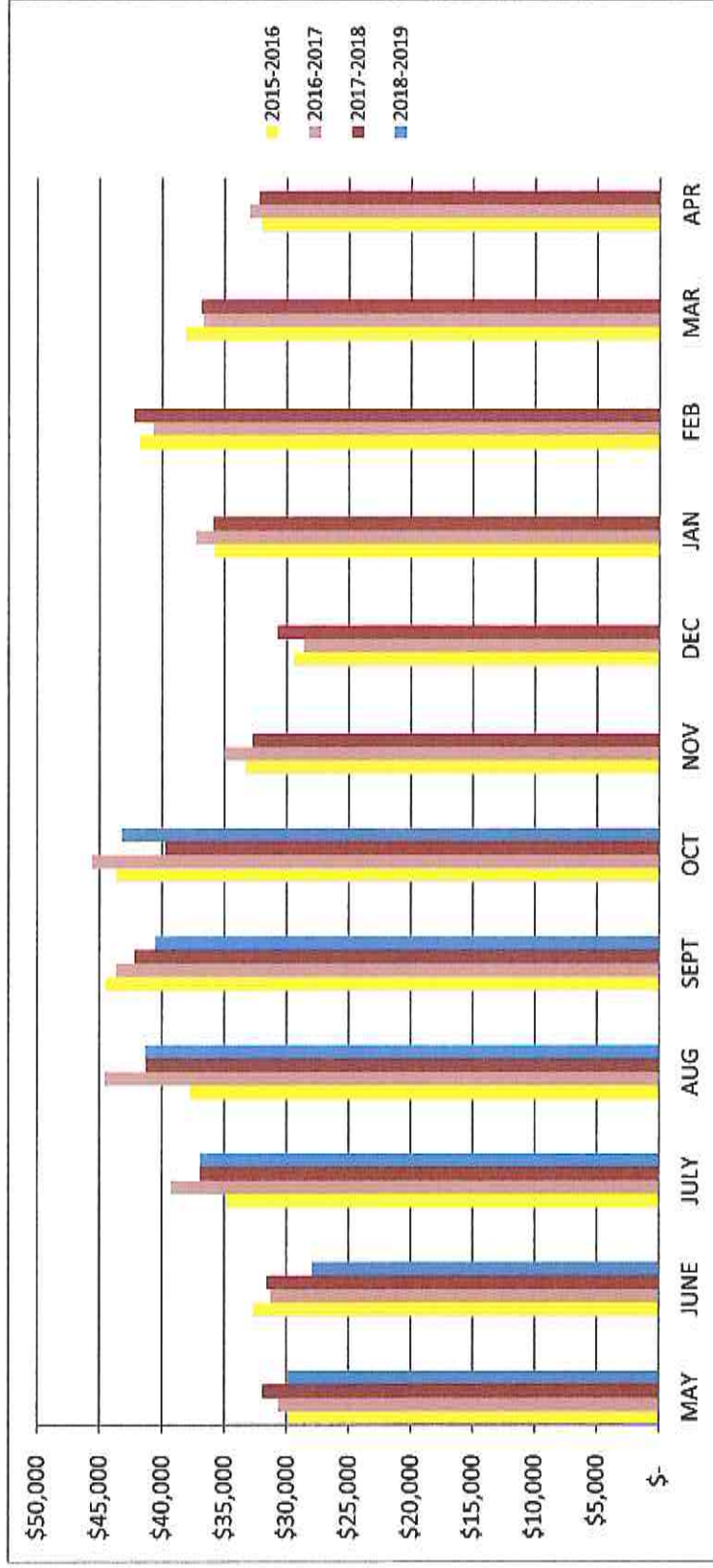
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



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	43,194
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	\$ 219,686
				YTD PRIOR YEAR		\$ 223,625
				YTD CURRENT YEAR		\$ 219,686
				DIFFERENCE		\$ (3,939)
				PERCENTAGE CHANGE		-1.76%
	5 year average:	\$ 443,179				

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	44,738
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	\$ 265,325
MTH AVG	\$ 41,674	\$ 43,192	\$ 41,710	\$ 42,909	\$ 44,221
BUDGET	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000

YEAR TO DATE LAST YEAR: \$ 253,386

YEAR TO DATE THIS YEAR: \$ 265,325

DIFFERENCE: \$ 11,939

PERCENTAGE OF INCREASE:

4.71%

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 54.71%

PROJECTION OF ANNUAL REVENUE : \$ 539,166

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 54,166

EST. PERCENT DIFF ACTUAL TO BUDGET 11.17%

**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	13,672
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	\$ 68,017
MTH AVG	\$ 14,222	\$ 11,083	\$ 13,670	\$ 12,940	\$ 11,336
BUDGET	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000

\$ 58,418.00 D.C. Circuit Court

\$ 9,600.00 Village issued

\$ 68,018.00

YEAR TO DATE LAST YEAR : \$ 86,139
YEAR TO DATE THIS YEAR : \$ 68,017
DIFFERENCE : \$ (18,122)

PERCENTAGE CHANGE

-21.04%

BUDGETED REVENUE: \$ 130,000
PERCENTAGE OF YEAR COMPLETED : 50.00%
PERCENTAGE OF REVENUE TO DATE : 52.32%
PROJECTION OF ANNUAL REVENUE : \$ 122,608
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (7,392)
EST. PERCENT DIFF ACTUAL TO BUDGET -5.69%

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	95,425
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	\$ 501,781
MTH AVG	\$ 51,977	\$ 31,932	\$ 59,983	\$ 56,226	\$ 83,630
BUDGET	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000

YEAR TO DATE LAST YEAR : \$ 318,335

YEAR TO DATE THIS YEAR : \$ 501,781

DIFFERENCE : \$ 183,446

PERCENTAGE CHANGE: 57.63%

BUDGETED REVENUE: \$ 560,000

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 89.60%

PROJECTION OF ANNUAL REVENUE : \$ 1,063,534

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 503,534

EST. PERCENT DIFF ACTUAL TO BUDGET 89.9%

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

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	24,737
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	\$ 301,483
MTH AVG	\$ 29,564	\$ 30,718	\$ 40,677	\$ 50,964	\$ 50,247
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:	\$ 288,125
YEAR TO DATE THIS YEAR:	\$ 301,483
DIFFERENCE:	\$ 13,358

PERCENTAGE OF CHANGE:

4.64%

BUDGETED REVENUE:	\$ 250,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	120.59%
PROJECTION OF ANNUAL REVENUE :	\$ 639,919
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 389,919
EST. PERCENT DIFF ACTUAL TO BUDGET	155.97%

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	240,680	-6.4%		
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	\$ 1,721,808			
MTH AVG	\$ 249,838	\$ 274,945	\$ 295,158	\$ 280,077	\$ 286,968			
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:	\$ 1,745,376
YEAR TO DATE THIS YEAR:	\$ 1,721,808
DIFFERENCE:	\$ (23,568)

PERCENTAGE OF INCREASE:

-1.35%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	48.57%
PROJECTION OF ANNUAL REVENUE :	\$ 3,315,546
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (229,454)
EST. PERCENT DIFF ACTUAL TO BUDGET	-6.47%

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	23,943
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	\$ 147,369
MTH AVG	\$ 4,058	\$ 17,693	\$ 20,198	\$ 20,268	\$ 24,562
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:	\$ 144,776
YEAR TO DATE THIS YEAR:	\$ 147,369
DIFFERENCE:	\$ 2,593

PERCENTAGE CHANGE:	1.79%
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BUDGETED REVENUE:	\$ 246,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	59.91%
PROJECTION OF ANNUAL REVENUE :	\$ 247,577
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 1,577
EST. PERCENT DIFF ACTUAL TO BUDGET	0.6%

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 2	19,538	19,740	19,360
SEPT	12,653	20,756 2	18,555	18,646	18,668
OCT	17,202	13,977 2	16,379	16,481	15,595
NOV	18,515	18,160 2	18,960	18,870	
DEC	18,766	21,032	19,318	19,231	
JAN	21,506	19,274	20,259	18,870	
FEB	20,211	18,616	19,259	19,320	
MARCH	15,342	18,762	18,362	16,738	
APRIL	7,870 1	16,136	15,656	16,593	
TOTAL	\$ 283,054	\$ 218,871	\$ 217,196	\$ 217,200	\$ 107,666
MTH AVG	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,100	\$ 17,944
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 :	\$ 107,578
YEAR TO DATE THIS YEAR :	\$ 107,666
DIFFERENCE :	\$ 88

PERCENTAGE OF CHANGE:

0.08%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	48.96%
PROJECTION OF ANNUAL REVENUE :	\$ 217,378
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (2,527)
EST. PERCENT DIFF ACTUAL TO BUDGET	-1.1%

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

Note 2 - Received payments in December 2015