

Willowbrook

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Willowbrook, IL 60527-5549

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Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

Village Administrator

Tim Halik

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman

AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JUNE 11, 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) May 14, 2018 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Credit Card Policy
5. APPROVAL – Appropriation Ordinance
6. REPORT – Monthly Disbursement Reports – May 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



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, MAY 14, 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

A brief discussion of the minutes of the Regular Finance/Administration Committee held on Monday, April 9, 2018 occurred. Motion to approve by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

4. DISCUSSION – Financial Disclosure Statements

Director Dittman explained that on an annual basis 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. The Village's new Ethics Officer, Greg Smith, reviewed the 2018 statements and issued a report in March 2018. His findings included the following:

1. Our current form is very simplistic and we should consider expanding the form to include information similar to what DuPage County requires on their economic interest statement, along with having the employee disclose other employment outside of the Village of Willowbrook for themselves and employers of their immediate family members. Any changes to our form would require the Village Board to adopt an ordinance amending Section 1-12-4 of the Village code.
2. Some responses were illegible; he recommends we include language that statements should be typed or neatly printed or returned to the party for correction.
3. Incomplete responses or missing information; he recommends we add language that "lack of a response to a disclosure shall indicate the public servant has no information to disclose in response thereto."
4. Identified conflicts of interest should be compared to Village's vendor database by Village staff.
5. Missing certification of receipt of Code of Ethics; he recommends that we provide each employee with the Code of Ethics and have the employee sign off that they have read and understand it.

A discussion ensued and the consensus of the Committee was that the Village should adopt the same format as DuPage County's economic interest statement, to be completed and submitted online if possible. The Committee determined that the changes should be effective with the 2019 filing and that they would not recommend that 2018 forms be corrected and resubmitted. Additionally, Director Dittman noted that the Village's Code of Ethics requires that all employees' complete ethics training within 30 days of hire and every two years thereafter. The Committee determined that training is an administrative decision and any recommended changes to that section should be determined by the Village's management.

5. REPORT – Monthly Disbursement Reports – April 2018

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

- Total cash outlay for all Village funds – \$875,327. Fiscal Year to Date is \$15,793,243. Includes handwritten checks for \$17,435.
- Payroll monthly total for active employees including all funds - \$277,787 (2 payrolls). The average payroll for the year was \$155,179, which is a 5.94% 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 and severance payouts.
- Average daily outlay of cash for all Village funds for the current month: \$29,178. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,316,103. Daily average fiscal YTD: \$43,289; this is high due to the numerous capital projects that occurred this year.
- Average daily expenditures for the General Fund only: \$19,842. Fiscal YTD average is \$29,473 which is a 21.77% 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.

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

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

- Sales tax receipts - \$285,192 up 4.03% from the prior year. Trending 8.8% over budget. Trustee Mistele inquired about next year's sales tax budget, and Director Dittman replied that it was held at \$3.6 million.
- Business District sales tax receipts - \$36,122. Year to date is \$464,829, 10.4% under 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 - \$72,516 down 4.07% compared to the prior year, 10.2% under budget. This is right in line with the 10% reduction imposed by the state of Illinois. Director Dittman relayed that we budgeted for a continued 10% reduction in income taxes for next year's budget.
- Utility tax receipts - \$77,637 down 4.02% from the prior year, 6.4% under budget, consisting of:
 - Telecomm tax - down 8.11%
 - Northern IL gas – up 0.72%
 - ComEd - down 2.68%

Director Dittman relayed that we budgeted for \$50,000 reduction in utility taxes in next year's budget.

- Places of Eating Tax receipts - \$45,969 up 2.87% compared to the prior year, trending 6.17% over budget.
- Fines - \$15,939 down 5.34% compared with the prior year, 19.44% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$74,330 down 6.26% from the prior year receipts, trending 20.5% over budget. All three

approaches are live.

- Building Permit receipts - \$150,099 up 25.29% from the prior year, 154.82% above budget. The large permit revenue in April was due to the issuance of a permit to Compass Arena for about \$125,000.
- Water sales receipts - \$207,182 down 5.11% from the prior year, 5.19% 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. Trustee Mistele inquired about rate increases from our water provider, DuPage Water Commission (passed through from the City of Chicago). Director Dittman noted that DWC had indicated a small proposed rate increase in their FY 18/19 budget, and that at the Board Budget workshop in March the line item for the cost of purchased water had been increased by about \$21,000 and relayed to the Board. However, no increase in Village water rates to our customers will be passed on in next year's budget.
- Hotel/Motel Tax receipts - \$17,918 up 0.35% compared with the prior year. The revenue is trending at 4.7% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$16,593, no change compared with the prior year, 1.2% below budget.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications.

9. ADJOURNMENT

Motion to adjourn at 6:12 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	COMMITTEE REVIEW
Credit Card Policy	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety
	Meeting Date: 6/11/2018
<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 immediate consideration by Village Board) <input type="checkbox"/> Report/documents requested by Committee
<p align="center">BACKGROUND</p> <p>Due to prior difficulties with paying for travel and related expenses for employees and elected officials, the Village of Willowbrook explored the possibility of obtaining a Village credit card. The Village applied for and obtained its first Village credit card, which is in the Village Administrator's name. It is a single card and is currently limited to use by the Village Administrator only. As we now have the card, we also need to have a policy in place to guide such practices as card limits, authorized users, allowable and unallowable transactions and review/approval of purchases.</p> <p>Staff drafted the attached policy, which has been reviewed by the Village attorney. The policy language limits the use to department heads only, although at the present time there is only one card that is being used by the Village Administrator and there are no future plans to issue additional cards. Some highlights of the policy include:</p> <ul style="list-style-type: none"> • Department Head use only • Earn reward points on purchases • Finance dept. will review all receipts, issue cards to authorized users and monitor activity • Cardholder must acknowledge card responsibilities by reading and signing the Cardholder Agreement • Single transactions limited to \$2,500 • Unauthorized uses include personal charges, cash advances, gifts, alcohol, entertainment and purchases that violate any Village policies • Sales tax shall not be charged by providing the vendor with the Village's tax exempt letter 	
<p align="center">REQUEST FOR FEEDBACK</p> <p>Staff welcomes any feedback and modifications to the policy, which will be reviewed and incorporated into the final draft before presentation to the Village Board for future approval.</p>	
<p align="center">STAFF RECOMMENDATION</p> <p>N/A</p>	

Village of Willowbrook
Purchasing Card Policy and Procedures
May 15, 2018

OVERVIEW

The Village of Willowbrook is introducing an alternative approach to purchasing products, services, and travel expenditures.

The Purchasing Card (P-Card) will not replace the established normal purchasing, but rather, it will be used in instances where it is not efficient or cost effective to use an open house account with various vendors.

PURPOSE

The Village of Willowbrook Purchasing Card program is used for **Department Heads** to purchase goods and services that do not require approval in advance of the purchase by the Village Board or Village Administrator.

- The Purchasing Card gives the power and flexibility to purchase supplies and services when the organization needs them.
- The Purchasing Card enables faster delivery on low cost items because there is less paperwork.
- The Purchasing Card enables Department Heads on pre-authorized Village travel to charge hotel, gas, food, and conference registrations without using their own personal credit cards.
- The Purchasing Card will reduce the need for petty cash advances.

It is acknowledged that no policy and procedure statement can cover all eventualities. Exceptional cases will be resolved as circumstances and prudent business practices warrant.

BENEFITS

Benefits for the Cardholder:

- Reduced time spent purchasing materials and supplies.
- Eliminate need to use personal credit card and seek reimbursement.

Benefits for the Village of Willowbrook:

- Reduced processing costs and paperwork.
- Pay the P-Card provider for all charges once a month rather than multiple checks processed, printed, and mailed.
- Ability to review online P-Card purchase activity on a daily or monthly basis.
- Ability to set and control purchasing dollar limits.
- Earn reward points on purchases; no cost for card; insurance protection against fraud.

P-CARD RESPONSIBILITIES

A P-Card is a corporate liability charge card with certain restrictions and limitations imposed on the cardholder. Requests for P-Cards must be approved by the Village Administrator. Card privileges may be rescinded at any time at the discretion of the Director of Finance and/or Village Administrator if policies and/or procedures are not followed. Card usage will be audited by the Director of Finance. The P-Card is to be used for business purposes only, and cardholders will be personally liable for any unauthorized use which occurs on their P-Cards.

P-Card Program Administrator (Finance Department):

The Finance Department is responsible for:

- Receiving and paying the monthly P-Card statement.
- Processing all P-Card user requests and issuing P-Cards to new Department Head users.
- Setting all P-Card limits and business rules according to Village of Willowbrook ordinances, policies, procedures and guidelines.
- Monitoring all P-Card activity for compliance with Village of Willowbrook policies and procedures.
- Changing or correcting P-Card limits and parameters as needed.
- Providing notification to the Village Administrator of violations of P-Card policy and procedures, and when necessary, canceling cardholder's P-Card.
- Contacting the P-Card provider to resolve P-Card use, charge, credit, and other problems.

Cardholder (Department Head) Responsibilities:

Each Cardholder is responsible for:

- Obtaining Village Administrator pre-approval for all travel related purchases made with the P-Card in accordance with the Village's travel policy.
- Obtaining detailed P-Card slips, cash register receipts, packing slips and/or other appropriate documents to validate each transaction.
- Submitting original P-Card transaction documents (credit card slips, cash register receipts, packing slip, etc.) to the Finance Department within 5 days of purchase or returning from travel.
- Appropriately coding each receipt with the proper general ledger account code.
- Ensuring each purchase is made in accordance with the Village's approved budget or obtaining Village Administrator approval for non-budgeted items.
- Resolving directly with the vendor any disputes concerning returns, credits, or adjustments for transactions made with the P-Card.
- Adhering to all other Village Purchasing and Travel Policies.
- Immediately notifying Director of Finance if card is lost, stolen, defective or misplaced, or for erroneous charges on card.
- Safeguarding the P-card issued to them and not allowing unauthorized persons to use their card; Department Heads may make approved purchases for their employees but **SHOULD NOT** give the card to other employees to use.
- Providing the vendor with the Village's tax-exempt letter so that sales tax is not charged on any purchases. (**ATTACHMENT 1**)
- Signing the P-Card Cardholder Agreement Form (**ATTACHMENT 3**)

AUTHORIZED AND UNAUTHORIZED TRANSACTIONS

Authorized Uses of the Purchasing Card:

- Purchases may be made with the P-Card within the established limits and restrictions of each individual P-Card. **Each single transaction must be less than \$2,500.00.**
- All purchases made with the P-Card must be for the benefit of the Village of Willowbrook, within established budgets, and in accordance with the Village of Willowbrook P-Card Policy.
- All purchases must be authorized in accordance with Village Purchasing policies; when applicable, it is the purchaser's responsibility to obtain any prior authorization before making the purchase.

General Unauthorized Uses of the Purchasing Card:

- Personal items (items for personal use) even with the intent of reimbursing the Village of Willowbrook after the purchase.
- Items equal to or greater than the established maximum limits of each individual P-Card.
- Cash advances.
- Gifts and prizes.
- Alcohol.
- Entertainment.
- Telephone calls and calling cards.
- Serial purchasing – The card is not to be used to make a series of small dollar purchases in order to bypass Village Board approvals to make a single purchase.
- Purchases that violate the Village's purchasing and/or travel policy or Village ordinances.

P-CARD USAGE PROCEDURES

Issuance of P-Card:

1. Department Head and Village Administrator sign the P-Card Request Form then forwards it to the Finance Department for processing. **(ATTACHMENT 2)**
2. Finance Department reviews and makes copies of P-Card(s) for records.
3. P-Card review and training session is setup with cardholder(s).
4. P-Card Cardholder Agreement Form is signed by cardholder(s). **(ATTACHMENT 3)**

Transaction Flow:

1. Cardholder makes purchase from merchant via telephone, mail, fax, internet, or in person.
2. Cardholder obtains receipts of P-Card purchases.
3. Purchase of goods and/or services credited to P-Card Company.
4. Cardholder provides coded, original receipts to Finance Department within 5 days of purchase.
5. P-Card monthly statements are mailed to the Finance Department.
6. Finance Department reviews and reconciles P-Card receipts to statement. P-Card activity is posted to the general ledger through the normal AP process (via Warrant List).
7. Payment(s) of the outstanding credit card balance is made by the Finance Department.

Original Receipts:

Include P-Card transaction date, vendor name, amounts and itemized description of item(s) purchased.

Lost receipts:

Complete P-Card lost receipt form (**ATTACHMENT 5**) and send to the Financial Analyst.

Repeated loss of receipts may be grounds for discontinuing a cardholder's P-Card use.

Shipping:

Cardholders should make prudent selection of shipping options. The cost of shipping heavier packages and/or routine packages via Federal Express or UPS, overnight or 2-day express can be very expensive. Such priority handling or expediting of shipments should only be utilized when absolutely necessary. As with all expenditures of public funds, prudence must be demonstrated and expenses justified.

Refunds/Returned Purchases:

Each cardholder is responsible for any returns of purchases. All returns or refunds must be credited to the cardholder's account. **CASH REFUNDS ARE STRICTLY PROHIBITED.**

Sales Tax:

The cardholder should remind all vendors of the Village of Willowbrook tax-exempt status. The cardholder must review all receipts for each purchase to ensure sales tax has not been assessed. If sales tax has been charged to a purchase, the cardholder should make a note on the P-Card receipt. Finance Department staff will contact the vendor for a credit.

Disputed Transaction:

1. If a cardholder believes that a charge has been posted incorrectly to his/her account, the cardholder must notify the vendor as soon as possible.
2. The cardholder must also notify Finance Dept. of any disputed charges. (**ATTACHMENT 4**)
3. If the vendor agrees that an error was made, the purchase will be credited from the account on the next monthly purchasing card memo statement.
4. If the disputed charge remains unresolved by the due date, the charge will remain on the account until the dispute is resolved.

Lost/Stolen/Misplaced Purchasing Cards:

1. If the card is lost, stolen, or misplaced during non-working hours, the Department Head should contact First National Bank as soon as possible.
2. Upon returning to work or during working hours, Department Head must provide the Finance Department the details of the lost card in writing, including cardholder name, approximate date/time it was last seen, and details of recent authorized charges to the card.
3. The Finance Department will cancel the purchasing card and request a new card.
4. Any fraudulent charges against the lost or stolen purchasing card will be handled in accordance with the Village's purchasing policies.

Termination of Employment:

1. Upon termination of employment, the Department Head must surrender the card to the Finance Department.
2. The Finance Department will immediately cancel the purchasing card.

ATTACHMENT 2

VILLAGE OF WILLOWBROOK
REQUEST FOR/CHANGE PROCUREMENT CARD

TO: Finance Department

FROM: _____

SUBJECT: Request for Procurement Card or Change

Request the following employee be authorized a Village Procurement Card.

Request the following employee have their Village Procurement Card limit changed.

Cancel/Reason: _____

Request the following employee have their spending code changed to enable purchases of the following kind (list type)

Other: _____

Employee's Full Name: (Print) _____

Sample Signature: _____

Title: _____

Single Purchase Limit \$ _____ (cannot exceed \$2,500)

Monthly Cycle Limit \$ _____

_____ (Director of Finance)

_____ (Village Administrator)

ATTACHMENT 3

VILLAGE OF WILLOWBROOK P-CARD USER AGREEMENT

CARDHOLDER AGREEMENT

I understand that I am authorized to use the Purchasing Card to purchase goods and services and the purchase is within the parameters established in the Policies and Procedures.

I agree to purchase goods and services, consistent with the Village of Willowbrook responsibilities, to satisfy legitimate business needs of the Village of Willowbrook. I will not use the Purchase Card for personal use or non-permitted business purposes.

All purchases I make will be in accordance with applicable Village of Willowbrook Purchase Card Policies and Procedures (a copy was provided to me).

I understand that my authorization to make such purchases shall automatically cease upon my termination from the Village of Willowbrook employment.

I have reviewed and understand the provisions of the attached referenced Policies and Procedures.

I understand that any abuse or incorrect use of the Purchase Card could result in disciplinary action against me up to and including termination of my employment at the Village of Willowbrook and criminal prosecution.

Signature

Print Name

PC Card # (last 4 digits)

Title/Department

Date

I have approved the named applicant for a Purchase Card. I agree to review the Monthly Memo Statements for compliance and the established policies and procedures.

Village Administrator Signature

Date

ATTACHMENT 4

Cardholder Statement of Questioned (Disputed) Item

TO: Finance Department

FROM: _____ (Cardholder)

SUBJECT: Questioned Item on Procurement Card

The following item(s) is disputed:

Date of Purchase: _____

Item(s) Disputed: _____

Reason: _____

Provide information as to why the item(s) does not meet your requirements. Indicate actions requested of merchant, reasons merchant refused to correct dispute and any other information that is available to assist the Finance Department to negotiate dispute.

Action Requested/Taken:

- Return item and obtain credit
- Exchange for same item
- Exchange for different model, brand, etc. with applicable deduction or increase in cost. (This action will require prior approval from cardholder if cost increase is required.)

Other Comments: _____

Cardholder's Signature: _____

Submit with Receipt to Finance

ATTACHMENT 5

Notice of Lost P-Card Receipt

TO: Finance Department

FROM: _____ (Cardholder)

DATE OF PURCHASE: _____

VENDOR: _____

ITEMS/SERVICES PURCHASED: _____

G/L ACCOUNT TO BE CHARGED:

ACCOUNT #: _____ AMOUNT: _____

REASON ORIGINAL RECEIPT CANNOT BE PROVIDED: _____

CARDHOLDER SIGNATURE: _____

*Please submit any other related documentation to the Finance Dept.
with this notice*

FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
<p>ANNUAL APPROPRIATION ORDINANCE, VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING MAY 1, 2018 AND ENDING APRIL 30, 2019</p>	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety Meeting Date: 6/11/2018
<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 checked="" 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	
<p>The Village is under the Illinois Appropriation Act and each year is required to adopt an appropriation ordinance within the first quarter of the fiscal year. The ordinance does not replace the previously adopted Administrative Budget that serves as the management tool to monitor expenditures/expenses against approved budgeted line items.</p>	
<p>The ordinance provides expenditure/expense amounts by fund that the Village cannot exceed in the fiscal year 2018-19. Generally, administrative budget amounts are doubled to form the appropriation amounts.</p>	
<p>The Certificate of Estimated Revenues is also attached.</p>	
REQUEST FOR FEEDBACK	
N/A	
STAFF RECOMMENDATION	
<p>Approve the appropriation, which will be presented at the Village board meeting tonight (June 11, 2018).</p>	

ORDINANCE NO. 18-O-_____

ANNUAL APPROPRIATION ORDINANCE
VILLAGE OF WILLOWBROOK
DUPAGE COUNTY, ILLINOIS
FOR THE FISCAL YEAR BEGINNING
MAY 1, 2018 AND ENDING APRIL 30, 2019

BE IT ORDAINED by the Mayor and Board of Trustees of
the Village of Willowbrook, DuPage County, Illinois, as follows:

SECTION ONE: That the following sums, or so much
thereof as hereby may be authorized by law, be and the same are
hereby appropriated to pay all necessary expenses and
liabilities of the Village of Willowbrook, DuPage County,
Illinois, for the fiscal year beginning May 1, 2018 and ending
April 30, 2019, for a General Corporate Fund, a Water Fund, a
Hotel/Motel Tax Fund, a Motor Fuel Tax Fund, a Special Service
Area Bond and Interest Fund, a Water Capital Improvements Fund,
a Debt Service Fund, a Land Acquisition, Facility Expansion and
Renovation Fund, a Rt. 83/Plainfield Road Business District Tax
Fund and a Police Pension Fund, such appropriations are hereby
made for the following objects and purposes:

VILLAGE OF WILLOWBROOK
 APPROPRIATION
 FISCAL YEAR MAY 1, 2018 - APRIL 30, 2019

GL NUMBER	DESCRIPTION	2018-19		
		APPROVED BUDGET	2018-19 APPROPRIATION	
FUND 01 - GENERAL FUND				
Dept 05 - VILLAGE BOARD & CLERK				
01-05-400-147	MEDICARE	805	1,610	
01-05-400-161	SOCIAL SECURITY	3,441	6,882	
01-05-410-101	SALARIES - MAYOR & VILLAGE BOARD	48,300	96,600	
01-05-410-125	SALARY - VILLAGE CLERK	7,200	14,400	
01-05-410-141	LIFE INSURANCE - ELECTED OFFICIALS	924	1,848	
01-05-410-201	PHONE - TELEPHONES	696	1,392	
01-05-410-301	OFFICE SUPPLIES	500	1,000	
01-05-410-303	FUEL/MILEAGE/WASH	100	200	
01-05-410-304	SCHOOLS/CONFERENCES/TRAVEL	5,310	10,620	
01-05-410-307	FEES/DUES/SUBSCRIPTIONS	2,411	4,822	
01-05-420-365	PUBLIC RELATIONS	500	1,000	
Totals for dept 05 - VILLAGE BOARD & CLERK		70,187	140,374	
Dept 07 - BOARD OF POLICE COMMISSIONERS				
01-07-400-147	MEDICARE	15	30	
01-07-400-161	SOCIAL SECURITY	50	100	
01-07-435-148	LIFE INSURANCE - COMMISSIONERS	240	480	
01-07-435-239	FEES - BOPC ATTORNEY	6,000	12,000	
01-07-435-301	OFFICE SUPPLIES	100	200	
01-07-435-302	PRINTING & PUBLISHING	2,000	4,000	
01-07-435-304	SCHOOLS/CONFERENCES/TRAVEL	1,000	2,000	
01-07-435-307	FEES/DUES/SUBSCRIPTIONS	500	1,000	
01-07-435-311	POSTAGE & METER RENT	500	1,000	
01-07-440-542	EXAMS - WRITTEN	10,000	20,000	
01-07-440-543	EXAMS - PHYSICAL	2,000	4,000	
01-07-440-544	EXAMS - PSYCHOLOGICAL	2,000	4,000	
01-07-440-545	EXAMS - POLYGRAPH	1,000	2,000	
Totals for dept 07 - BOARD OF POLICE COMMISSIONERS		25,405	50,810	
Dept 10 - ADMINISTRATION				
01-10-400-147	MEDICARE	3,612	7,224	
01-10-400-151	IMRF	35,064	70,128	
01-10-400-161	SOCIAL SECURITY	12,522	25,044	
01-10-400-171	SUI - UNEMPLOYMENT	204	408	
01-10-455-101	SALARIES - MANAGEMENT STAFF	87,772	175,544	
01-10-455-102	OVERTIME	5,000	10,000	
01-10-455-106	ASST TO VILLAGE ADMINISTRATOR	68,752	137,504	
01-10-455-107	ADMINISTRATIVE INTERN	11,232	22,464	
01-10-455-126	SALARIES - CLERICAL	76,358	152,716	
01-10-455-131	PERSONNEL RECRUITMENT	550	1,100	
01-10-455-141	HEALTH/DENTAL/LIFE INSURANCE	18,132	36,264	
01-10-455-201	PHONE - TELEPHONES	22,751	45,502	
01-10-455-266	CODIFY ORDINANCES	2,500	5,000	

GL NUMBER	DESCRIPTION	2018-19	
		BUDGET	APPROPRIATION
01-10-455-301	OFFICE SUPPLIES	10,000	20,000
01-10-455-302	PRINTING & PUBLISHING	3,000	6,000
01-10-455-303	FUEL/MILEAGE/WASH	2,000	4,000
01-10-455-304	SCHOOLS/CONFERENCES/TRAVEL	4,500	9,000
01-10-455-305	STRATEGIC PLANNING	2,000	4,000
01-10-455-307	FEES/DUES/SUBSCRIPTIONS	12,728	25,456
01-10-455-311	POSTAGE & METER RENT	5,000	10,000
01-10-455-315	COPY SERVICE	7,440	14,880
01-10-455-355	COMMISSARY PROVISION	1,000	2,000
01-10-455-409	MAINTENANCE - VEHICLES	2,500	5,000
01-10-455-411	MAINTENANCE - EQUIPMENT	500	1,000
01-10-460-225	INTERNET/WEBSITE HOSTING	8,523	17,046
01-10-460-267	DOCUMENT STORAGE/SCANNING	2,740	5,480
01-10-460-305	EDP PERSONNEL TRAINING	250	500
01-10-460-331	OPERATING SUPPLIES	500	1,000
01-10-466-228	MAINTENANCE - BUILDING	62,387	124,774
01-10-466-236	NICOR GAS (835 MIDWAY)	2,000	4,000
01-10-466-251	SANITARY (835 MIDWAY)	450	900
01-10-466-293	LANDSCAPE - VILLAGE HALL	2,500	5,000
01-10-466-351	BUILDING MAINTENANCE SUPPLIES	6,500	13,000
01-10-470-239	FEES - VILLAGE ATTORNEY	60,000	120,000
01-10-470-241	FEES - SPECIAL ATTORNEY	3,500	7,000
01-10-470-242	FEES - LABOR COUNSEL	3,500	7,000
01-10-475-365	PUBLIC RELATIONS	10,000	20,000
01-10-475-366	NEWSLETTER	500	1,000
01-10-475-370	MEALS-ON-WHEELS	2,000	4,000
01-10-475-372	SENIOR CITIZEN TAXI PROGRAM	1,500	3,000
01-10-480-272	INSURANCE - IRMA	237,714	475,428
01-10-480-273	SELF INSURANCE - DEDUCTIBLE	10,000	20,000
01-10-480-276	WELLNESS	1,400	2,800
01-10-485-602	BUILDING IMPROVEMENTS	7,800	15,600
01-10-485-611	FURNITURE & OFFICE EQUIPMENT	2,500	5,000
01-10-900-112	TRANSFER TO DEBT SERVICE - 2015	278,927	557,854
01-10-900-114	TRANSFER TO LAFER	383,000	766,000
Totals for dept 10 - ADMINISTRATION		1,483,308	2,966,616

Dept 15 - PLANNING & ECONOMIC DEVELOPMENT

01-15-400-147	MEDICARE	323	646
01-15-400-151	IMRF	3,285	6,570
01-15-400-161	SOCIAL SECURITY	1,382	2,764
01-15-400-171	SUI - UNEMPLOYMENT	34	68
01-15-510-102	OVERTIME	500	1,000
01-15-510-126	SALARIES - CLERICAL	21,788	43,576
01-15-510-141	HEALTH/DENTAL/LIFE INSURANCE	9,969	19,938
01-15-510-232	CONSULTANTS - DESIGN & OTHER	45,000	90,000
01-15-510-301	OFFICE SUPPLIES	500	1,000
01-15-510-302	PRINTING & PUBLISHING	2,000	4,000
01-15-510-304	SCHOOLS/CONFERENCES/TRAVEL	1,500	3,000
01-15-510-307	FEES/DUES/SUBSCRIPTIONS	1,500	3,000
01-15-510-311	POSTAGE & METER RENT	500	1,000

GL NUMBER	DESCRIPTION	APPROVED BUDGET	2018-19
			APPROPRIATION
01-15-510-340	PLAN COMMISSION COMPENSATION	840	1,680
01-15-510-401	OPERATING EQUIPMENT	500	1,000
01-15-515-305	EDP PERSONNEL TRAINING	1,600	3,200
01-15-520-229	RENT - MEETING ROOM	250	500
01-15-520-245	FEES - ENGINEERING	3,000	6,000
01-15-520-246	FEES - COURT REPORTER	2,500	5,000
01-15-520-254	PLAN REVIEW - ENGINEER	10,000	20,000
01-15-520-257	PLAN REVIEW - PLANNER	100,000	200,000
01-15-520-258	PLAN REVIEW - TRAFFIC CONSULTANT	4,000	8,000
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		210,971	421,942

Dept 20 - PARKS & RECREATION

01-20-400-147	MEDICARE	502	1,004
01-20-400-151	IMRF	4,572	9,144
01-20-400-161	SOCIAL SECURITY	2,145	4,290
01-20-400-171	SUI - UNEMPLOYMENT	87	174
01-20-550-101	SALARIES - PERMANENT EMPLOYEES	34,597	69,194
01-20-550-148	LIFE INSURANCE - COMMISSIONERS	1,056	2,112
01-20-550-201	EMERGENCY TELEPHONE LINE	100	200
01-20-550-302	PRINTING & PUBLISHING	12,425	24,850
01-20-550-303	FUEL/MILEAGE/WASH	250	500
01-20-550-304	SCHOOLS/CONFERENCES/TRAVEL	325	650
01-20-550-307	FEES/DUES/SUBSCRIPTIONS	275	550
01-20-550-311	POSTAGE & METER RENT	2,500	5,000
01-20-555-306	CONSULTING SERVICES	15,000	30,000
01-20-565-341	PARK LANDSCAPE SUPPLIES	9,000	18,000
01-20-565-342	LANDSCAPE MAINTENANCE SERVICES	54,400	108,800
01-20-570-102	OVERTIME	7,000	14,000
01-20-570-103	PART TIME - LABOR	1,500	3,000
01-20-570-228	MAINTENANCE - PARK BUILDINGS - HVAC	2,386	4,772
01-20-570-234	RENT - EQUIPMENT	250	500
01-20-570-235	NICOR GAS (825 MIDWAY)	1,200	2,400
01-20-570-250	SANITARY (825 MIDWAY)	100	200
01-20-570-280	BALLFIELD MAINTENANCE/SUPPLIES	6,500	13,000
01-20-570-281	CONTRACTED MAINTENANCE	42,000	84,000
01-20-570-331	MAINTENANCE SUPPLIES	9,500	19,000
01-20-570-411	MAINTENANCE - EQUIPMENT	41,137	82,274
01-20-575-119	SUMMER PROGRAM MATERIALS & SERVICES	8,820	17,640
01-20-575-517	SENIORS PROGRAM	5,000	10,000
01-20-580-118	FALL PROGRAM MATERIALS & SERVICES	550	1,100
01-20-580-517	SENIORS PROGRAM	6,000	12,000
01-20-585-112	RECREATION INSTRUCTORS	500	1,000
01-20-585-121	WINTER PROGRAM MATERIALS & SERVICES	2,000	4,000
01-20-585-150	CHILDRENS SPECIAL EVENTS - OTHER	1,800	3,600
01-20-585-151	FAMILY SPECIAL EVENT - MOVIE NIGHT	1,630	3,260
01-20-585-152	FAMILY SPECIAL EVENT - TREE LIGHTING	1,400	2,800
01-20-585-153	FAMILY SPECIAL EVENT - BACK TO SCHOOL	1,500	3,000
01-20-585-154	FAMILY SPECIAL EVENT - RACE	9,525	19,050
01-20-585-155	CHILDREN'S HOLIDAY PARTY	4,500	9,000
01-20-585-156	SPECIAL EVENT - PARK OPENING	10,000	20,000

GL NUMBER	DESCRIPTION	BUDGET	2018-19	2018-19
			APPROVED	APPROPRIATION
01-20-585-517	SENIORS PROGRAM	5,000		10,000
01-20-586-112	RECREATION INSTRUCTORS - SPRING	200		400
01-20-586-121	SPRING PROGRAM MATERIALS & SERVICES	200		400
01-20-590-518	SPECIAL RECREATION ASSOC PROGRAM DUE	38,541		77,082
01-20-590-519	ADA PARK MAINTENANCE	4,750		9,500
01-20-590-520	ADA RECREATION ACCOMMODATIONS	7,700		15,400
01-20-590-521	ADA PARK IMPROVEMENTS	21,950		43,900
01-20-595-693	COURT IMPROVEMENTS	1,500		3,000
Totals for dept 20 - PARKS & RECREATION		381,873		763,746
Dept 25 - FINANCE DEPARTMENT				
01-25-400-147	MEDICARE	3,478		6,956
01-25-400-151	IMRF	28,228		56,456
01-25-400-161	SOCIAL SECURITY	14,687		29,374
01-25-400-171	SUI - UNEMPLOYMENT	272		544
01-25-610-101	SALARIES - MANAGEMENT STAFF	131,381		262,762
01-25-610-102	OVERTIME	1,500		3,000
01-25-610-104	PART TIME - CLERICAL	30,624		61,248
01-25-610-126	SALARIES - CLERICAL	76,358		152,716
01-25-610-141	HEALTH/DENTAL/LIFE INSURANCE	40,044		80,088
01-25-610-301	OFFICE SUPPLIES	3,700		7,400
01-25-610-302	PRINTING & PUBLISHING	1,000		2,000
01-25-610-303	FUEL/MILEAGE/WASH	250		500
01-25-610-304	SCHOOLS/CONFERENCES/TRAVEL	2,000		4,000
01-25-610-307	FEES/DUES/SUBSCRIPTIONS	2,355		4,710
01-25-610-311	POSTAGE & METER RENT	500		1,000
01-25-615-212	EDP EQUIPMENT/SOFTWARE	14,670		29,340
01-25-615-263	EDP LICENSES	29,226		58,452
01-25-615-267	DOCUMENT STORAGE/SCANNING	5,280		10,560
01-25-615-305	EDP PERSONNEL TRAINING	2,600		5,200
01-25-615-306	IT - CONSULTING SERVICES	25,000		50,000
01-25-620-251	AUDIT SERVICES	28,273		56,546
01-25-620-252	FINANCIAL SERVICES	2,500		5,000
01-25-625-611	FURNITURE & OFFICE EQUIPMENT	500		1,000
Totals for dept 25 - FINANCE DEPARTMENT		444,426		888,852
Dept 30 - POLICE DEPARTMENT				
01-30-400-147	MEDICARE	38,934		77,868
01-30-400-151	IMRF	27,180		54,360
01-30-400-161	SOCIAL SECURITY	13,169		26,338
01-30-400-171	SUI - UNEMPLOYMENT	1,914		3,828
01-30-630-101	SALARIES - PERMANENT EMPLOYEES	2,210,724		4,421,448
01-30-630-102	OVERTIME	250,000		500,000
01-30-630-103	OVERTIME - SPECIAL DETAIL & GRANTS	12,000		24,000
01-30-630-104	PART TIME - CLERICAL	20,000		40,000
01-30-630-106	ACCREDITATION MANAGER	8,000		16,000
01-30-630-126	SALARIES - CLERICAL	175,396		350,792
01-30-630-127	OVERTIME - CLERICAL	9,000		18,000
01-30-630-131	PERSONNEL RECRUITMENT	1,500		3,000
01-30-630-141	HEALTH/DENTAL/LIFE INSURANCE	385,450		770,900

GL NUMBER	DESCRIPTION	2018-19	
		APPROVED BUDGET	APPROPRIATION
01-30-630-155	POLICE PENSION	871,084	1,742,168
01-30-630-201	PHONE - TELEPHONES	27,000	54,000
01-30-630-202	ACCREDITATION	6,000	12,000
01-30-630-228	MAINTENANCE - BUILDINGS - HVAC	2,386	4,772
01-30-630-235	NICOR GAS (7760 QUINCY)	2,500	5,000
01-30-630-238	FIAT	3,500	7,000
01-30-630-241	FEES - FIELD COURT ATTORNEY	12,000	24,000
01-30-630-242	DUPAGE CHILDREN'S CENTER	3,000	6,000
01-30-630-245	FIRING RANGE	2,500	5,000
01-30-630-246	RED LIGHT - ADJUDICATOR	6,000	12,000
01-30-630-247	RED LIGHT - CAMERA FEES	275,000	550,000
01-30-630-248	RED LIGHT - COM ED	2,000	4,000
01-30-630-249	RED LIGHT - MISC FEE	22,000	44,000
01-30-630-250	SANITARY (7760 QUINCY)	350	700
01-30-630-301	OFFICE SUPPLIES	7,000	14,000
01-30-630-302	PRINTING & PUBLISHING	6,000	12,000
01-30-630-303	FUEL/MILEAGE/WASH	65,000	130,000
01-30-630-304	SCHOOLS/CONFERENCES/TRAVEL	30,207	60,414
01-30-630-305	TUITION REIMBURSEMENT	3,000	6,000
01-30-630-307	FEES/DUES/SUBSCRIPTIONS	15,000	30,000
01-30-630-308	CADET PROGRAM	4,000	8,000
01-30-630-311	POSTAGE & METER RENT	4,000	8,000
01-30-630-315	COPY SERVICE	4,000	8,000
01-30-630-331	OPERATING SUPPLIES	3,500	7,000
01-30-630-345	UNIFORMS	31,100	62,200
01-30-630-346	AMMUNITION	18,000	36,000
01-30-630-401	OPERATING EQUIPMENT	24,000	48,000
01-30-630-402	BODY CAMERAS	33,846	67,692
01-30-630-405	FURNITURE & OFFICE EQUIPMENT	6,000	12,000
01-30-630-409	MAINTENANCE - VEHICLES	70,000	140,000
01-30-630-421	MAINTENANCE - RADIO EQUIPMENT	15,250	30,500
01-30-635-288	BUILDING CONSTR & REMODEL	6,460	12,920
01-30-640-212	EDP EQUIPMENT/SOFTWARE	7,750	15,500
01-30-640-225	INTERNET/WEBSITE HOSTING	1,968	3,936
01-30-640-263	EDP LICENSES	28,405	56,810
01-30-640-267	DOCUMENT STORAGE/SCANNING	19,000	38,000
01-30-645-273	SELF INSURANCE - DEDUCTIBLE	20,000	40,000
01-30-650-268	ANIMAL CONTROL	800	1,600
01-30-650-340	K-9 PROGRAM	4,200	8,400
01-30-650-343	JAIL SUPPLIES	1,500	3,000
01-30-650-348	DRUG FORFEITURE EXP - STATE	33,293	66,586
01-30-655-339	CONFIDENTIAL FUNDS	1,000	2,000
01-30-660-105	PART TIME - CROSSING GUARD	5,300	10,600
01-30-665-263	SIREN MAINTENANCE	500	1,000
01-30-670-302	PRINTING & PUBLISHING	1,000	2,000
01-30-670-331	COMMODITIES	5,000	10,000
01-30-675-235	RADIO DISPATCHING	289,421	578,842
01-30-680-625	NEW VEHICLES	79,167	158,334
Totals for dept 30 - POLICE DEPARTMENT		5,233,254	10,466,508

GL NUMBER	DESCRIPTION	BUDGET	2018-19	2018-19 APPROPRIATION
			APPROVED	
Dept 35 - PUBLIC WORKS DEPARTMENT				
01-35-400-147	MEDICARE	3,720		7,440
01-35-400-151	IMRF	33,394		66,788
01-35-400-161	SOCIAL SECURITY	14,486		28,972
01-35-400-171	SUI - UNEMPLOYMENT	170		340
01-35-710-101	SALARIES - PERMANENT EMPLOYEES	179,096		358,192
01-35-710-102	OVERTIME	22,500		45,000
01-35-710-103	PART TIME - LABOR	30,000		60,000
01-35-710-126	SALARIES - CLERICAL	24,957		49,914
01-35-710-141	HEALTH/DENTAL/LIFE INSURANCE	37,071		74,142
01-35-710-201	TELEPHONES	2,500		5,000
01-35-710-301	OFFICE SUPPLIES	500		1,000
01-35-710-302	PRINTING & PUBLISHING	500		1,000
01-35-710-303	FUEL/MILEAGE/WASH	7,500		15,000
01-35-710-304	SCHOOLS/CONFERENCES/TRAVEL	2,000		4,000
01-35-710-306	REIMB PERSONNEL EXPENSE\$	300		600
01-35-710-307	FEES/DUES/SUBSCRIPTIONS	300		600
01-35-710-311	POSTAGE & METER RENT	1,500		3,000
01-35-710-345	UNIFORMS	5,000		10,000
01-35-710-401	OPERATING SUPPLIES & EQUIPMENT	3,500		7,000
01-35-710-405	FURNITURE & OFFICE EQUIPMENT	500		1,000
01-35-715-225	INTERNET/WEBSITE HOSTING	1,373		2,746
01-35-720-245	FEES - ENGINEERING	65,000		130,000
01-35-720-254	PLAN REVIEW - ENGINEER	1,500		3,000
01-35-725-413	MAINTENANCE - GARAGE	6,000		12,000
01-35-725-414	MAINTENANCE - SALT BINS	2,500		5,000
01-35-725-415	NICOR GAS	2,000		4,000
01-35-725-417	SANITARY USER CHARGE	100		200
01-35-725-418	MAINTENANCE - PW BUILDING	10,886		21,772
01-35-735-409	MAINTENANCE - VEHICLES	20,000		40,000
01-35-740-287	SNOW REMOVAL CONTRACT	60,000		120,000
01-35-740-306	REIMB PERSONAL EXPENSES	200		400
01-35-740-411	MAINTENANCE - EQUIPMENT	6,000		12,000
01-35-745-207	ENERGY - STREET LIGHTS	19,140		38,280
01-35-745-223	MAINTENANCE - STREET LIGHTS	15,000		30,000
01-35-745-224	MAINTENANCE - TRAFFIC SIGNALS	7,200		14,400
01-35-750-286	JET CLEANING CULVERT	15,000		30,000
01-35-750-289	SITE IMPROVEMENTS	20,000		40,000
01-35-750-290	EQUIPMENT RENTAL	3,500		7,000
01-35-750-328	STREET & ROW MAINTENANCE	140,000		280,000
01-35-750-329	MAINTENANCE - SAW MILL CREEK	3,500		7,000
01-35-750-338	TREE MAINTENANCE	55,000		110,000
01-35-750-381	STORM WATER IMPROVEMENT\$ MAINTENA	40,000		80,000
01-35-755-279	TRASH REMOVAL	1,250		2,500
01-35-755-281	ROUTE 83 BEAUTIFICATION	52,500		105,000
01-35-755-282	REIMB EXP - CONSTRUCTION	500		1,000
01-35-755-283	REIMB EXP - OTHER	2,500		5,000
01-35-755-284	REIMB EXP - BRUSH PICKUP	20,000		40,000
01-35-755-290	EQUIPMENT RENTAL	750		1,500
01-35-755-328	STREET & ROW MAINTENANCE OTHER	25,000		50,000

GL NUMBER	DESCRIPTION	BUDGET	2018-19	2018-19
			APPROVED	APPROPRIATION
01-35-755-331	OPERATING SUPPLIES	55,000		110,000
01-35-755-332	J.U.L.I.E.	2,400		4,800
01-35-755-333	ROAD SIGNS	10,000		20,000
01-35-755-401	OPERATING EQUIPMENT	1,500		3,000
01-35-760-258	PEST CONTROL	1,000		2,000
01-35-760-259	MOSQUITO ABATEMENT	33,100		66,200
01-35-765-685	STREET IMPROVEMENTS	30,000		60,000
Totals for dept 35 - PUBLIC WORKS DEPARTMENT		1,098,893		2,197,786
Dept 40 - BUILDING & ZONING DEPARTMENT				
01-40-400-147	MEDICARE	1,660		3,320
01-40-400-151	IMRF	16,870		33,740
01-40-400-161	SOCIAL SECURITY	7,096		14,192
01-40-400-171	SUI - UNEMPLOYMENT	102		204
01-40-810-101	SALARIES - PERMANENT EMPLOYEES	77,665		155,330
01-40-810-102	OVERTIME	15,000		30,000
01-40-810-126	SALARIES - CLERICAL	21,788		43,576
01-40-810-141	HEALTH/DENTAL/LIFE INSURANCE	29,983		59,966
01-40-810-201	TELEPHONES	1,000		2,000
01-40-810-301	OFFICE SUPPLIES	1,000		2,000
01-40-810-302	PRINTING & PUBLISHING	750		1,500
01-40-810-303	FUEL/MILEAGE/WASH	1,000		2,000
01-40-810-304	SCHOOLS/CONFERENCES/TRAVEL	1,000		2,000
01-40-810-307	FEES/DUES/SUBSCRIPTIONS	500		1,000
01-40-810-311	POSTAGE & METER RENT	400		800
01-40-810-345	UNIFORMS	400		800
01-40-810-401	OPERATING EQUIPMENT	500		1,000
01-40-810-409	MAINTENANCE - VEHICLES	2,500		5,000
01-40-815-267	DOCUMENT STORAGE/SCANNING	9,100		18,200
01-40-815-305	EDP PERSONNEL TRAINING	2,600		5,200
01-40-815-306	CONSULTING SERVICES	20,000		40,000
01-40-820-245	FEES - ENGINEERING	3,500		7,000
01-40-820-246	FEES - DRAINAGE ENGINEER	10,000		20,000
01-40-820-247	RE/MB EXP - ENGINEERING	500		1,000
01-40-820-254	PLAN REVIEW - ENGINEER	5,000		10,000
01-40-820-255	PLAN REVIEW - STRUCTURAL	5,000		10,000
01-40-820-258	PLAN REVIEW - BUILDING CODE	75,000		150,000
01-40-820-259	PLAN REVIEW - DRAINAGE ENGINEER	15,000		30,000
01-40-830-109	PART TIME - INSPECTOR	40,000		80,000
01-40-830-115	PLUMBING INSPECTION	7,500		15,000
01-40-830-117	ELEVATOR INSPECTION	8,000		16,000
01-40-830-119	CODE ENFORCEMENT INSPECTION	4,000		8,000
Totals for dept 40 - BUILDING & ZONING DEPARTMENT		384,414		768,828
TOTAL APPROPRIATIONS			9,332,731	18,665,462

GL NUMBER	DESCRIPTION	BUDGET	2018-19	2018-19 APPROPRIATION
			APPROVED	
Fund 02 - WATER FUND				
APPROPRIATIONS				
Dept 50 - WATER DEPARTMENT				
02-50-400-147	MEDICARE	3,352	6,704	
02-50-400-151	IMRF	32,597	65,194	
02-50-400-161	SOCIAL SECURITY	14,331	28,662	
02-50-400-171	SUI - UNEMPLOYMENT	170	340	
02-50-401-101	SALARIES - PERMANENT EMPLOYEES	156,189	312,378	
02-50-401-102	OVERTIME	40,000	80,000	
02-50-401-103	PART TIME - LABOR	10,000	20,000	
02-50-401-126	SALARIES - CLERICAL	24,957	49,914	
02-50-401-141	HEALTH/DENTAL/LIFE INSURANCE	37,813	75,626	
02-50-401-201	PHONE - TELEPHONES	7,500	15,000	
02-50-401-239	FEES - VILLAGE ATTORNEY	1,000	2,000	
02-50-401-301	OFFICE SUPPLIES	750	1,500	
02-50-401-302	PRINTING & PUBLISHING	4,000	8,000	
02-50-401-303	FUEL/MILEAGE/WASH	6,500	13,000	
02-50-401-304	SCHOOLS CONFERENCE TRAVEL	1,500	3,000	
02-50-401-306	REIMB PERSONNEL EXPENSES	150	300	
02-50-401-307	FEES DUES SUBSCRIPTIONS	500	1,000	
02-50-401-311	POSTAGE & METER RENT	6,000	12,000	
02-50-401-405	FURNITURE & OFFICE EQUIPMENT	500	1,000	
02-50-405-245	FEES - ENGINEERING	2,500	5,000	
02-50-410-501	REIMBURSE OVERHEAD GENERAL FUND	498,805	997,510	
02-50-415-273	SELF INSURANCE - DEDUCTIBLE	10,000	20,000	
02-50-417-212	EDP EQUIPMENT/SOFTWARE	2,800	5,600	
02-50-417-263	EDP LICENSES	7,641	15,282	
02-50-417-305	EDP PERSONNEL TRAINING	1,300	2,600	
02-50-420-206	ENERGY - ELECTRIC PUMP	12,000	24,000	
02-50-420-294	LANDSCAPING - WELLS 1 & 3	500	1,000	
02-50-420-297	LANDSCAPING - STANDPIPE	1,000	2,000	
02-50-420-361	CHEMICALS	1,500	3,000	
02-50-420-362	SAMPLING ANALYSIS	2,500	5,000	
02-50-420-488	MAINTENANCE - PUMPS & WELL 3	500	1,000	
02-50-420-491	PUMP INSPECTION REPAIR MAINTAIN STA	500	1,000	
02-50-420-575	PURCHASE OF WATER	1,729,000	3,458,000	
02-50-425-473	WELLHOUSE REPAIRS & MAINTENANCE - L.H	1,500	3,000	
02-50-425-474	WELLHOUSE REPAIRS & MAIN - WB EXEC PL4	1,500	3,000	
02-50-425-475	MATERIALS & SUPPLIES- STANDPIPE/PUMPH	1,000	2,000	
02-50-425-485	REPAIRS & MAINTENANCE-STANDPIPE/PUMI	5,000	10,000	
02-50-430-276	LEAK SURVEYS	9,000	18,000	
02-50-430-277	WATER DISTRIBUTION REPAIRS/MAINTENAN	125,000	250,000	
02-50-430-299	LANDSCAPING - OTHER	2,500	5,000	
02-50-430-401	OPERATING EQUIPMENT	750	1,500	
02-50-430-425	J. U. L. I. E. MAINTENANCE & SUPPLY	500	1,000	
02-50-430-476	MATERIAL & SUPPLIES - DISTRIBUTION	25,000	50,000	
02-50-435-278	METERS FLOW TESTING	2,500	5,000	
02-50-435-461	NEW METERING EQUIPMENT	15,000	30,000	
02-50-435-462	METER REPLACEMENT	1,500	3,000	

GL NUMBER	DESCRIPTION	2018-19	
		APPROVED BUDGET	2018-19 APPROPRIATION
02-50-435-463	MAINTENANCE - METER EQUIPMENT	2,500	5,000
02-50-440-694	DISTRIBUTION SYSTEM REPLACEMENT	10,000	20,000
02-50-449-102	INTEREST EXPENSE	9,622	19,244
02-50-449-104	BOND PRINCIPAL EXPENSE	10,800	21,600
02-50-449-105	INTEREST EXPENSE - IEPA LOAN	15,611	31,222
02-50-449-106	PRINCIPAL EXPENSE - IEPA LOAN	38,837	77,674
02-50-900-109	TRANSFER TO WATER CAPITAL IMPROVEMENT	400,000	800,000
02-50-900-112	TRANSFER TO DEBT SERVICE - 2015	46,601	93,202
Totals for dept 50 - WATER DEPARTMENT		3,343,076	6,686,152
TOTAL APPROPRIATIONS		3,343,076	6,686,152

Fund 03 - HOTEL/MOTEL TAX FUND

APPROPRIATIONS

Dept 53 - HOTEL/MOTEL

03-53-401-307	FEES DUES SUBSCRIPTIONS	12,000	24,000
03-53-401-311	POSTAGE & METER RENT	250	500
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,185	2,370
03-53-435-308	GRANT PILOT PROGRAM	5,000	10,000
03-53-435-316	LANDSCAPE BEAUTIFICATION	9,260	18,520
03-53-435-317	ADVERTISING - DCVB	75,000	150,000
03-53-435-318	ADVERTISING - VILLAGE	1	2
03-53-435-319	CHAMBER DIRECTORY	3,000	6,000
03-53-436-378	WINE & DINE INTELLIGENTLY	2,000	4,000
03-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500	5,000
Totals for dept 53 - HOTEL/MOTEL		110,196	220,392
TOTAL APPROPRIATIONS		110,196	220,392

Fund 04 - MOTOR FUEL TAX FUND

APPROPRIATIONS

Dept 56 - MOTOR FUEL TAX

04-56-430-684	STREET MAINTENANCE CONTRACT	267,382	534,764
Totals for dept 56 - MOTOR FUEL TAX		267,382	534,764
TOTAL APPROPRIATIONS		267,382	534,764

Fund 06 - SSA ONE BOND & INTEREST FUND

APPROPRIATIONS

Dept 60 - SSA BOND

06-60-550-401	BOND PRINCIPAL EXPENSE	160,000	320,000
---------------	------------------------	---------	---------

GL NUMBER	DESCRIPTION	2018-19	
		APPROVED BUDGET	2018-19 APPROPRIATION
06-60-550-402	BOND INTEREST EXPENSE	162,225	324,450
Totals for dept 60 - SSA BOND		322,225	644,450
TOTAL APPROPRIATIONS		322,225	644,450

Fund 07 - POLICE PENSION FUND

APPROPRIATIONS

Dept 62

07-62-401-242	LEGAL FEES	6,500	13,000
07-62-401-243	COURT STENOGRAPHER	500	1,000
07-62-401-251	AUDIT FEES	3,282	6,564
07-62-401-252	ACTUARY SERVICES	4,400	8,800
07-62-401-253	FINANCIAL ADVISORY FEES	27,883	55,766
07-62-401-254	FIDUCIARY INSURANCE	3,175	6,350
07-62-401-304	SCHOOLS CONFERENCE TRAVEL	3,510	7,020
07-62-401-307	FEES DUES SUBSCRIPTIONS	819	1,638
07-62-401-531	DEPT OF INSURANCE FILING FEE	4,461	8,922
07-62-401-543	EXAMS - PHYSICAL	7,500	15,000
07-62-401-581	PENSION BENEFITS	1,255,661	2,511,322
07-62-401-582	WIDOW'S PENSION	38,512	77,024
07-62-401-583	DISABILITY BENEFITS	70,007	140,014
Totals for dept 62 -		1,426,210	2,852,420
TOTAL APPROPRIATIONS		1,426,210	2,852,420

Fund 09 - WATER CAPITAL IMPROVEMENTS FUND

APPROPRIATIONS

Dept 65 - WATER CAPITAL IMPROVEMENTS

09-65-440-600	WATER SYSTEM IMPROVEMENTS	6,315	12,630
09-65-440-602	MTU REPLACEMENT	1,500	3,000
09-65-440-606	DCU UPGRADE	8,400	16,800
Totals for dept 65 - WATER CAPITAL IMPROVEMENTS		16,215	32,430
TOTAL APPROPRIATIONS		16,215	32,430

Fund 11 - DEBT SERVICE FUND

APPROPRIATIONS

Dept 70 - DEBT SERVICE FUND

11-70-550-401	BOND PRINCIPAL EXPENSE	209,200	418,400
11-70-550-402	BOND INTEREST EXPENSE	116,328	232,656
Totals for dept 70 - DEBT SERVICE FUND		325,528	651,056

GL NUMBER	DESCRIPTION	2018-19	2018-19 APPROVED BUDGET	2018-19 APPROPRIATION
		2018-19		
TOTAL APPROPRIATIONS		325,528	651,056	
<hr/>				
Fund 14 - LAND ACQUISITION, FACILITY, EXPANSION &				
APPROPRIATIONS				
Dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION				
14-75-930-412	CRC REMODEL (825 MIDWAY DR)	383,000	766,000	
Totals for dept 75 - LAND ACQUISITION/EXPANSION/RENOVATION		383,000	766,000	
TOTAL APPROPRIATIONS		383,000	766,000	
<hr/>				
Fund 15 - RT 83/PLAINFIELD RD BUSINESS DISTRCT TAX				
APPROPRIATIONS				
Dept 15 - PLANNING & ECONOMIC DEVELOPMENT				
15-15-401-242	LEGAL FEES	7,500	15,000	
15-15-455-513	SALES TAX REBATE- TOWN CENTER	900,000	1,800,000	
15-15-510-232	CONSULTANTS-DESIGN & OTHER	7,500	15,000	
15-15-745-224	MAINT TRAFFIC SIGNALS	4,000	8,000	
Totals for dept 15 - PLANNING & ECONOMIC DEVELOPMENT		919,000	1,838,000	
TOTAL APPROPRIATIONS		919,000	1,838,000	
<hr/>				
APPROPRIATIONS - ALL FUNDS		\$ 16,445,563	\$ 32,891,126	

SECTION TWO: Any sums of money heretofore appropriated and not heretofore expended, and now in the Village Treasury of the Village of Willowbrook is and are hereby appropriated by this Ordinance.

SECTION THREE: All ordinances or resolutions or parts thereof in conflict with the provisions of this Ordinance are, to the extent of such conflict, expressly repealed.

SECTION FOUR: This Ordinance shall be in force and effect after its passage, approval and publication in pamphlet form as provided by law.

PASSED and APPROVED this ____th day of June, 2018.

APPROVED:

Mayor

ATTEST:

Village Clerk

ROLL CALL VOTE: AYES: _____

NAYS: _____

ABSENT: _____

ABSTENTIONS: _____

CHIEF FISCAL OFFICER'S CERTIFICATE OF ESTIMATED REVENUES
 For Village of Willowbrook, DuPage County, Illinois

I, Carrie Dittman, DO HEREBY CERTIFY AS FOLLOWS:

1. I am the Chief Fiscal Officer for the Village of Willowbrook, DuPage County, Illinois
2. I estimate the revenue by source, of said Village of Willowbrook, for the fiscal year beginning May 1, 2018 and ending April 30, 2019, to be as follows:

GENERAL CORPORATE FUND

Property Taxes	\$ 187,144
Sales Taxes	3,600,000
Other Taxes	2,408,073
Licenses	140,345
Permits	257,500
Fines	690,000
Charges & Fees	71,600
Park & Recreation	21,950
Interest Income	12,000
Other	867,307
Total General Corporate Fund	<u><u>\$ 8,255,919</u></u>

WATER FUND

Water Sales	3,552,500
Other Revenue	9,000
Interest Income	4,800
Water Connection Fees	3,000
Total Water Fund	<u><u>\$ 3,569,300</u></u>

HOTEL/MOTEL TAX FUND

Hotel/Motel Tax	246,000
Interest Income	1,000
Total Hotel/Motel Tax Fund	<u><u>\$ 247,000</u></u>

MOTOR FUEL TAX FUND

Motor Fuel Tax	219,905
Interest Income	1,500
Total Motor Fuel Tax Fund	<u><u>\$ 221,405</u></u>

SSA BOND AND INTEREST FUND

Property Taxes	322,225
Interest Income	50
Total SSA Bond and Interest Fund	<u><u>\$ 322,275</u></u>

POLICE PENSION FUND

Village Contributions	871,084
Employee Contributions	198,690
Interest Income	500,000
Total Police Pension Fund	<u><u>\$ 1,569,774</u></u>

WATER CAPITAL IMPROVEMENTS FUND

Transfers In From Other Funds	400,000
Interest Income	1,000
Total Water Capital Improvements Fund	<u><u>\$ 401,000</u></u>

CAPITAL PROJECTS FUND

None	-
Total Capital Projects Fund	<u><u>\$ -</u></u>

DEBT SERVICE FUND

Transfer From General Fund	278,927
Transfer From Water Fund	46,601
Total Debt Service Fund	<u><u>\$ 325,528</u></u>

LAND ACQUISITION, FACILITY EXPANSION AND RENOVATION FUND

Transfer From General Fund	383,000
Interest Income	-
Total Land Acquisition, Facility Expansion and Renovation Fund	<u><u>\$ 383,000</u></u>

RT. 83/PLAINFIELD ROAD BUSINESS DISTRICT TAX FUND

Business District Sales Tax	450,000
Total Rt. 83/Plainfield Road Business District Tax Fund	<u><u>\$ 450,000</u></u>

TOTAL ALL FUNDS

<u><u>\$ 15,745,201</u></u>

e. dtt

Carrie Dittman
Director of Finance

6-11-2018

Date

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

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 264,464.60	\$ 134,678.10		
MAY	<u>360,509.37</u>	<u>279,636.26</u>	<u>\$ 782.00</u>	<u>\$ 1,040,070.33</u>
JUNE				
JUNE				\$ -
JULY				
JULY				\$ -
AUG				
AUG				
AUG				\$ -
SEPT				
SEPT				\$ -
OCT				
OCT				\$ -
NOV				
NOV				\$ -
DEC				
DEC - safety				
DEC				\$ -
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				\$ -
MAR				
APR				
APR				\$ -
	<u>\$ 624,973.97</u>	<u>\$ 414,314.36</u>	<u>\$ 782.00</u>	<u>\$ 1,040,070.33</u>

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

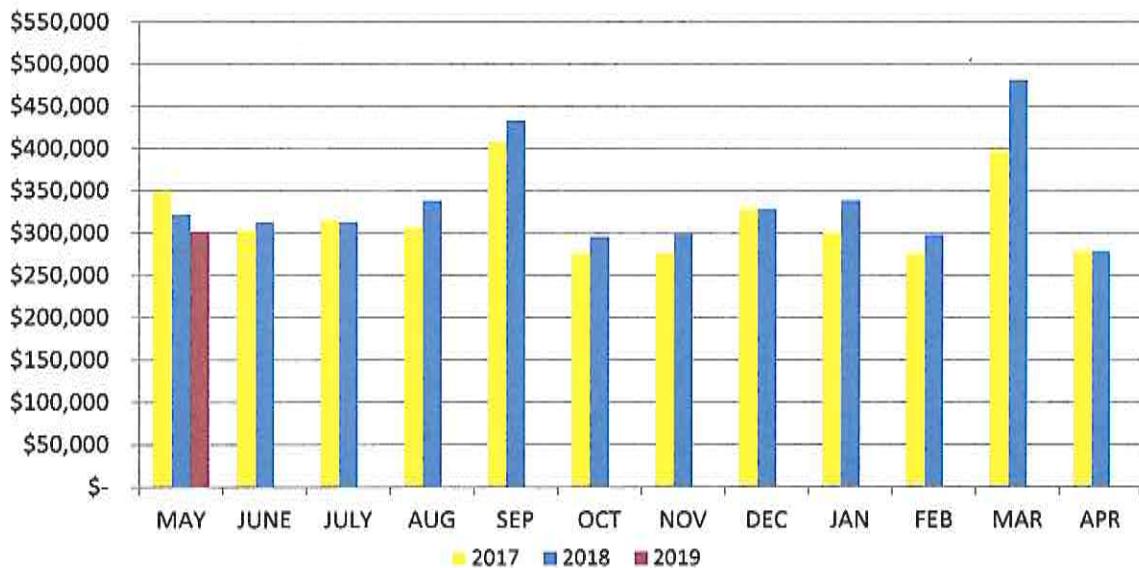
**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2017 - FY 2019**

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		
JULY	314,983	2	313,010	2		
AUG	305,498	2	338,075	2		
SEP	408,797	3	433,195	3		
OCT	275,405	2	295,025	2		
NOV	276,469	2	298,513	2		
DEC	327,559	2 *	327,583	2 *		
JAN	300,427	2	338,217	2		
FEB	274,528	2	297,647	2		
MAR	396,135	3	481,143	3		
APR	277,793	2	277,787	2		
TOTAL	\$ 3,808,417	26	\$ 4,034,650	26	\$ 301,687	2
AVERAGE PAYROLL	\$ 146,478		\$ 155,179		\$ 150,844	
CHANGE FROM PRIOR YEAR			5.94%		-2.79%	

* Includes safety incentive

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

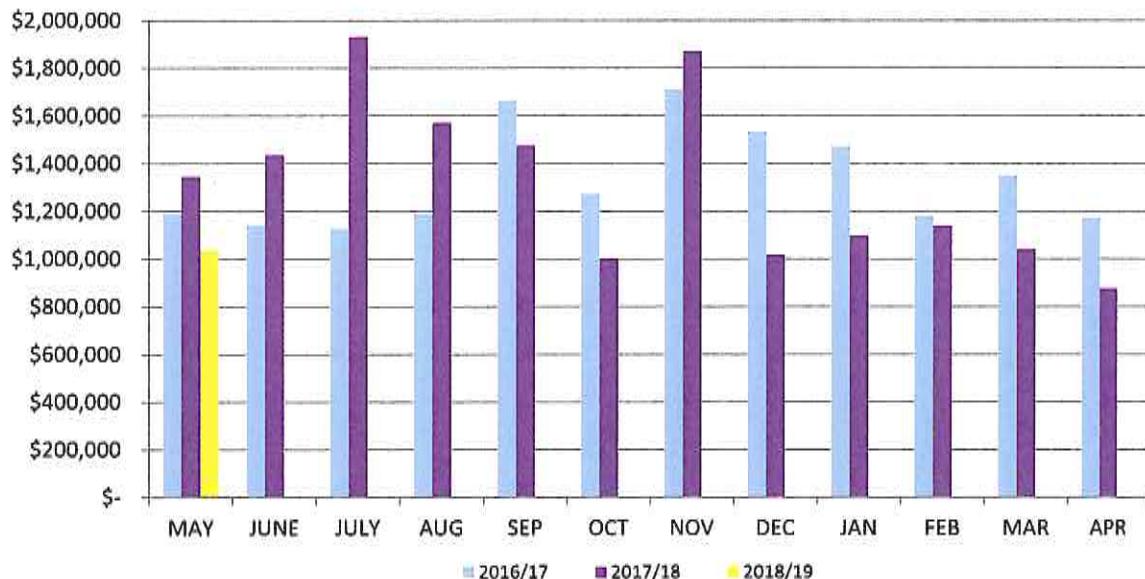


VILLAGE OF WILLOWSBROOK
CASH OUTLAY
ALL FUNDS

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	
JULY	1,128,892	1,931,329	C,D,E	
AUG	1,188,339	B 1,569,952	D,E	
SEP	1,665,829	B 1,473,375	E	
OCT	1,273,226	1,001,287	E	
NOV	1,711,581	C 1,871,238	C	
DEC	1,533,413	C 1,017,934	F	
JAN	1,472,885	B 1,097,010		
FEB	1,180,244	C 1,137,731	F	
MAR	1,351,417	C 1,039,332		
APR	1,171,733	C 875,327		
TOTAL	\$ 16,006,979	\$ 15,793,242	\$ 1,040,070	
AVERAGE	\$ 1,333,915	\$ 1,316,104	\$ 1,040,070	\$ 33,551

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

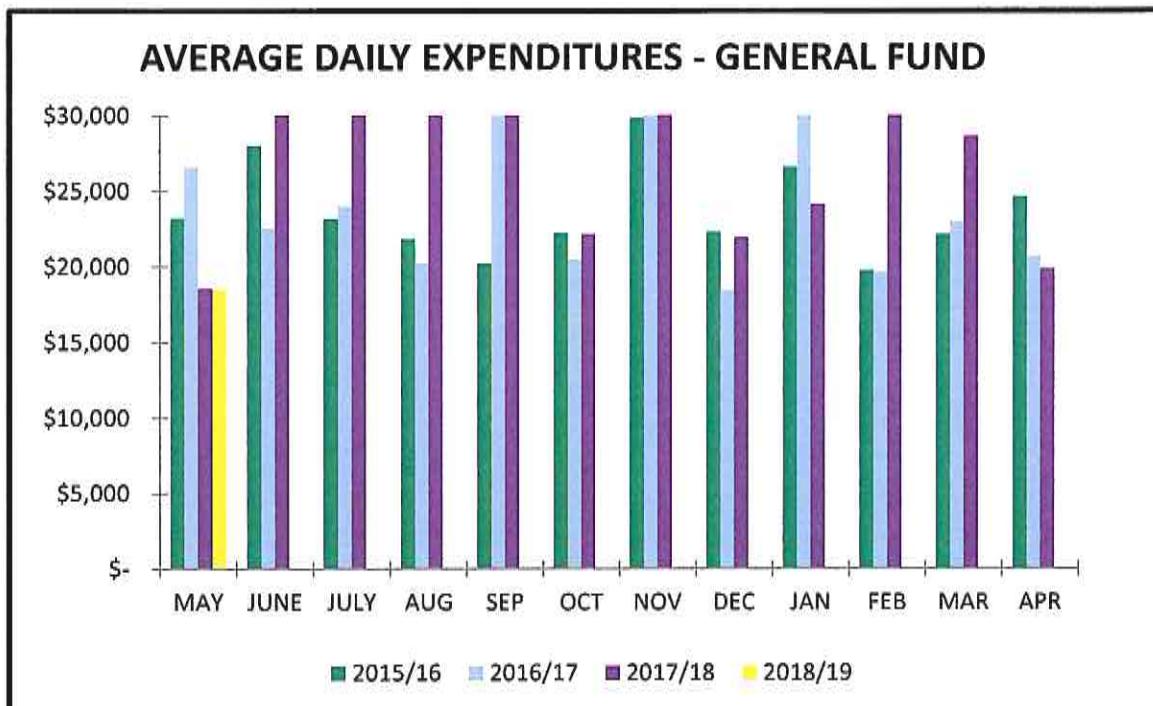
TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



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

MONTH	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19
MAY	\$ 23,224	\$ 26,585	\$ 18,548	\$ 18,514
JUNE	28,030	22,563	30,355	
JULY	23,173	24,006	43,297 A	
AUG	21,816	20,266	31,156	
SEP	20,205	31,190	40,215	
OCT	22,217	20,454	22,129	
NOV	29,824	31,257	43,060 B	
DEC	22,293	18,476	21,898	
JAN	26,606	32,341	24,115	
FEB	19,732	19,649	30,435 C	
MAR	22,134	22,966	28,627	
APR	24,628	20,696	19,842	
AVERAGE	\$ 23,657	\$ 24,204	\$ 29,473	\$ 18,514
% CHANGE		2.31%	21.77%	-37.18%

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 WILLOWSBROOK
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		
JULY	APR		293,319	267,013	269,580	304,926		
AUG	MAY		342,029	328,251	331,887	345,478		
SEPT	JUNE		330,203	349,847	398,196	354,582		
OCT	JULY		318,631	306,409	316,266	313,701		
NOV	AUG		349,800	337,896	315,293	361,826		
DEC	SEPT		287,860	360,843	325,374	334,582		
JAN	OCT		303,324	318,340	289,208	312,400		
FEB	NOV		296,349	304,839	304,898	319,012		
MARCH	DEC		365,874	393,072	371,080	416,900		
APRIL	JAN		253,532	266,970	263,392	285,192		
TOTAL			\$ 3,679,794	\$ 3,788,231	\$ 3,765,737	\$ 3,917,506	\$ 276,118	
MTH AVG			\$ 306,650	\$ 315,686	\$ 313,811	\$ 326,459	\$ 276,118	
BUDGET			\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	

YEAR TO DATE LAST YEAR : \$ 264,472

YEAR TO DATE THIS YEAR : \$ 276,118

DIFFERENCE : \$ 11,646

PERCENTAGE CHANGE :

4.40%

CURRENT FISCAL YEAR:

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 7.67%

PROJECTION OF ANNUAL REVENUE : \$ 4,090,013

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 490,013

EST. PERCENT DIFF ACTUAL TO BUDGET

13.6%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX*

MONTH	SALE		16-17	17-18	18-19
DIST	MADE				
MAY	FEB		\$ -	\$ 33,892	\$ 33,887
JUNE	MAR		-	36,583	
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	\$ 33,887
MTH AVG			\$ 32,744	\$ 38,736	\$ 33,887
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 : \$ 33,892

YEAR TO DATE THIS YEAR : \$ 33,887

DIFFERENCE : \$ (5)

PERCENTAGE CHANGE : -0.01%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 450,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 7.53%

PROJECTION OF ANNUAL REVENUE : \$ 464,760

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 14,760

EST. PERCENT DIFF ACTUAL TO BUDGET 3.3%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	14-15		15-16		16-17		17-18		Note 1		Note 2	
MAY	\$	129,077	\$	153,084	\$	116,485	\$	114,461	\$	117,127		
JUNE		48,077		63,573		55,680		59,196				
JULY		79,570		89,698		79,465		78,309				
AUG		46,418		52,054		46,276		37,423				
SEPT		45,391		49,578		50,547		44,142				
OCT		80,992		87,136		74,694		67,208				
NOV		54,604		57,454		50,133		50,580				
DEC		41,059		44,933		45,419		44,530				
JAN		69,567		84,307		73,433		64,897				
FEB		103,795		92,258		84,930		93,937				
MARCH		45,280		53,411		44,453		47,225				
APRIL		92,531		82,644		85,726		72,516				
TOTAL	\$	836,361	\$	910,130	\$	807,241	\$	774,424	\$	117,127		
MTH AVG	\$	69,697	\$	75,844	\$	67,270	\$	64,535	\$	117,127		
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:	\$	114,461
YEAR TO DATE THIS YEAR:	\$	117,127
DIFFERENCE:	\$	2,666

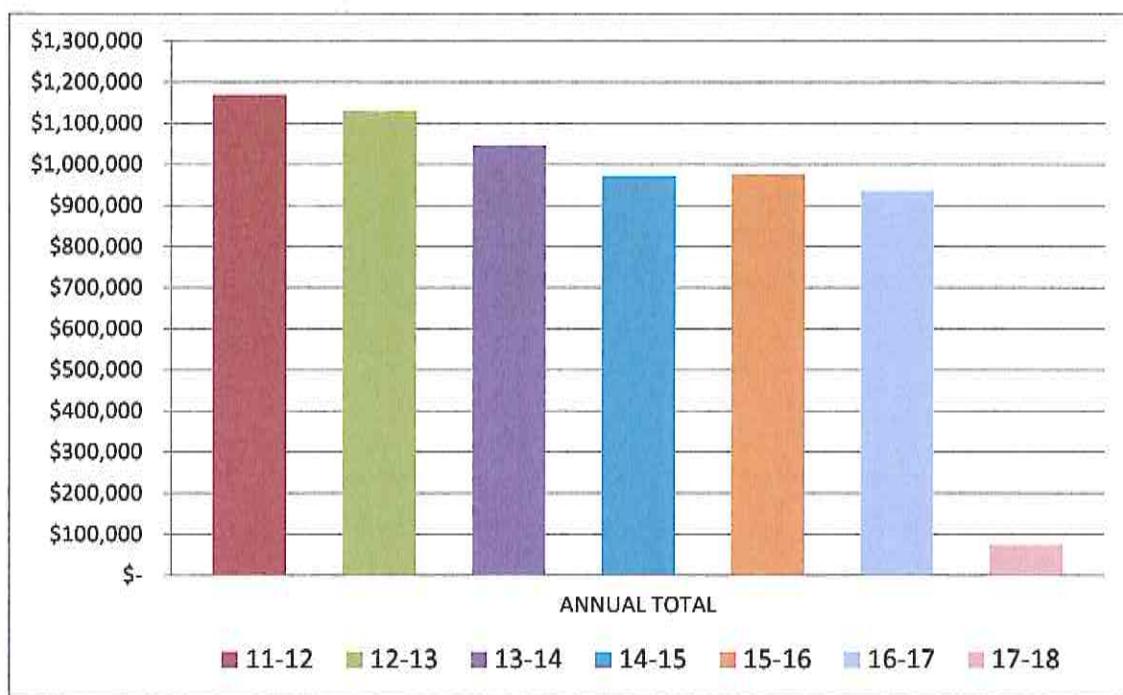
PERCENTAGE CHANGE: 2.33%

BUDGETED REVENUE:	\$	862,540
PERCENTAGE OF YEAR COMPLETED :		8.33%
PERCENTAGE OF REVENUE TO DATE :		13.58%
PROJECTION OF ANNUAL REVENUE :	\$	792,462
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(70,078)
EST. PERCENT DIFF ACTUAL TO BUDGET		-8.1%

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

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

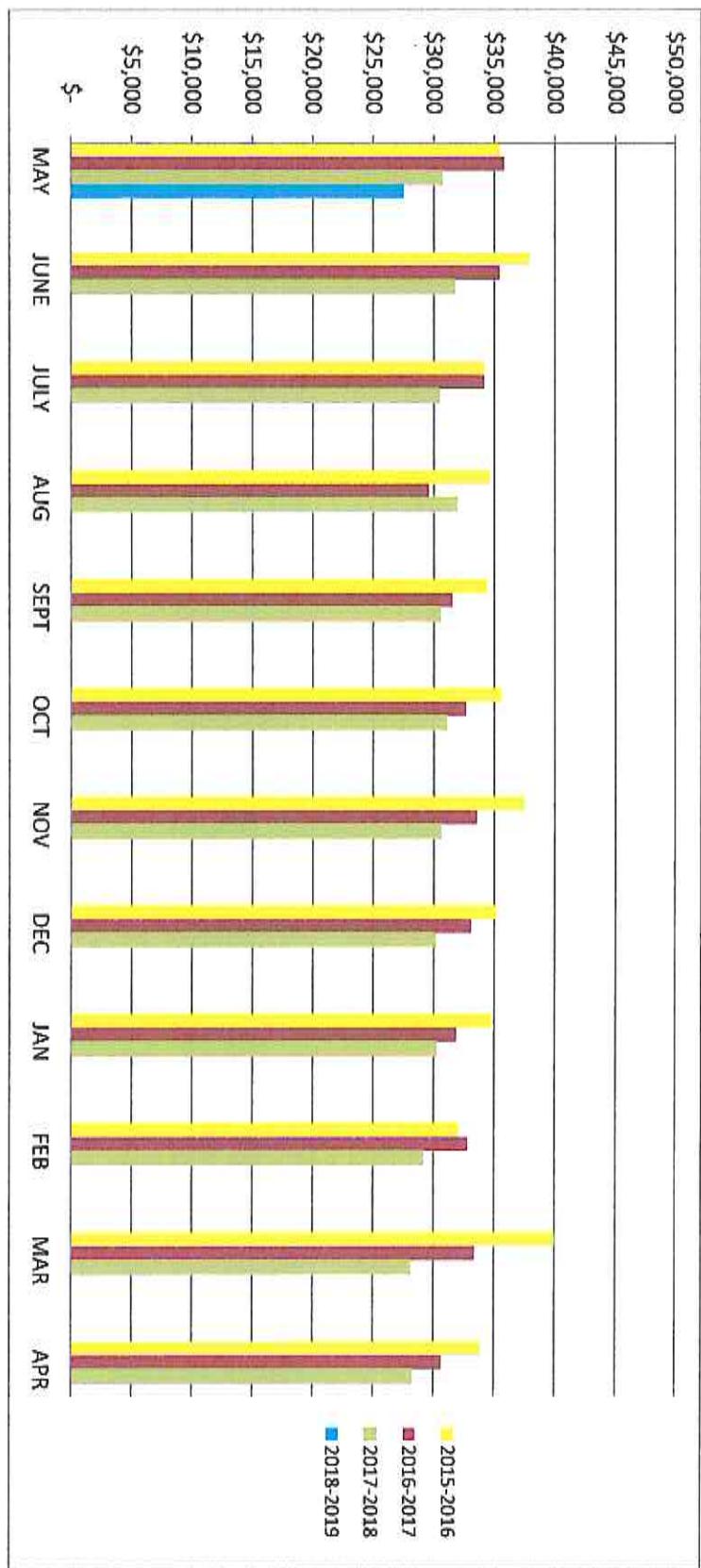
MONTH	14-15	15-16	16-17	17-18	18-19
MAY	\$ 99,485	\$ 76,117	\$ 76,429	\$ 71,829	\$ 73,377
JUNE	85,846	77,206	73,715	72,444	
JULY	83,409	74,787	78,330	73,703	
AUG	82,223	77,480	79,068	79,315	
SEPT	80,670	83,767	80,232	78,406	
OCT	78,849	84,774	83,653	76,352	
NOV	72,129	77,541	74,678	69,376	
DEC	75,956	73,164	73,400	73,501	
JAN	91,629	82,913	87,946	81,944	
FEB	104,644	90,637	96,872	96,949	
MARCH	100,962	94,877	90,339	84,801	
APRIL	91,452	78,653	80,801	77,637	
TOTAL	\$ 1,047,254	\$ 971,916	\$ 975,463	\$ 936,257	\$ 73,377
MTH AVG	\$ 87,271	\$ 80,993	\$ 81,289	\$ 78,021	\$ 73,377
BUDGET	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000
YEAR TO DATE LAST YEAR:	\$ 71,829				
YEAR TO DATE THIS YEAR:	\$ 73,377				
DIFFERENCE:	\$ 1,548				
PERCENTAGE CHANGE:	2.16%				
BUDGETED REVENUE:				\$ 950,000	
PERCENTAGE OF YEAR COMPLETED :				8.33%	
PERCENTAGE OF REVENUE TO DATE :				7.72%	
PROJECTION OF ANNUAL REVENUE :				\$ 956,434	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 6,434	
EST. PERCENT DIFF ACTUAL TO BUDGET				0.7%	



**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	
JULY	42,081	37,504	34,148	34,133	30,435	
AUG	42,164	33,430	34,626	29,565	31,879	
SEPT	39,419	33,909	34,389	31,506	30,495	
OCT	41,333	33,239	35,567	32,636	31,009	
NOV	40,398	33,142	37,509	33,567	30,559	
DEC	41,474	32,322	35,136	33,074	30,112	
JAN	41,338	32,454	34,752	31,848	30,180	
FEB	40,051	35,607	32,046	32,796	29,102	
MAR	39,527	36,250	39,967	33,363	28,050	
APR	<u>39,390</u>	<u>36,717</u>	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	
TOTAL:	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 362,320	\$ 27,516
5 year average:	\$ 419,130					
YTD PRIOR YEAR					\$ 30,650	
YTD CURRENT YEAR					<u>\$ 27,516</u>	
DIFFERENCE					\$ (3,134)	
PERCENTAGE CHANGE					-10.23%	

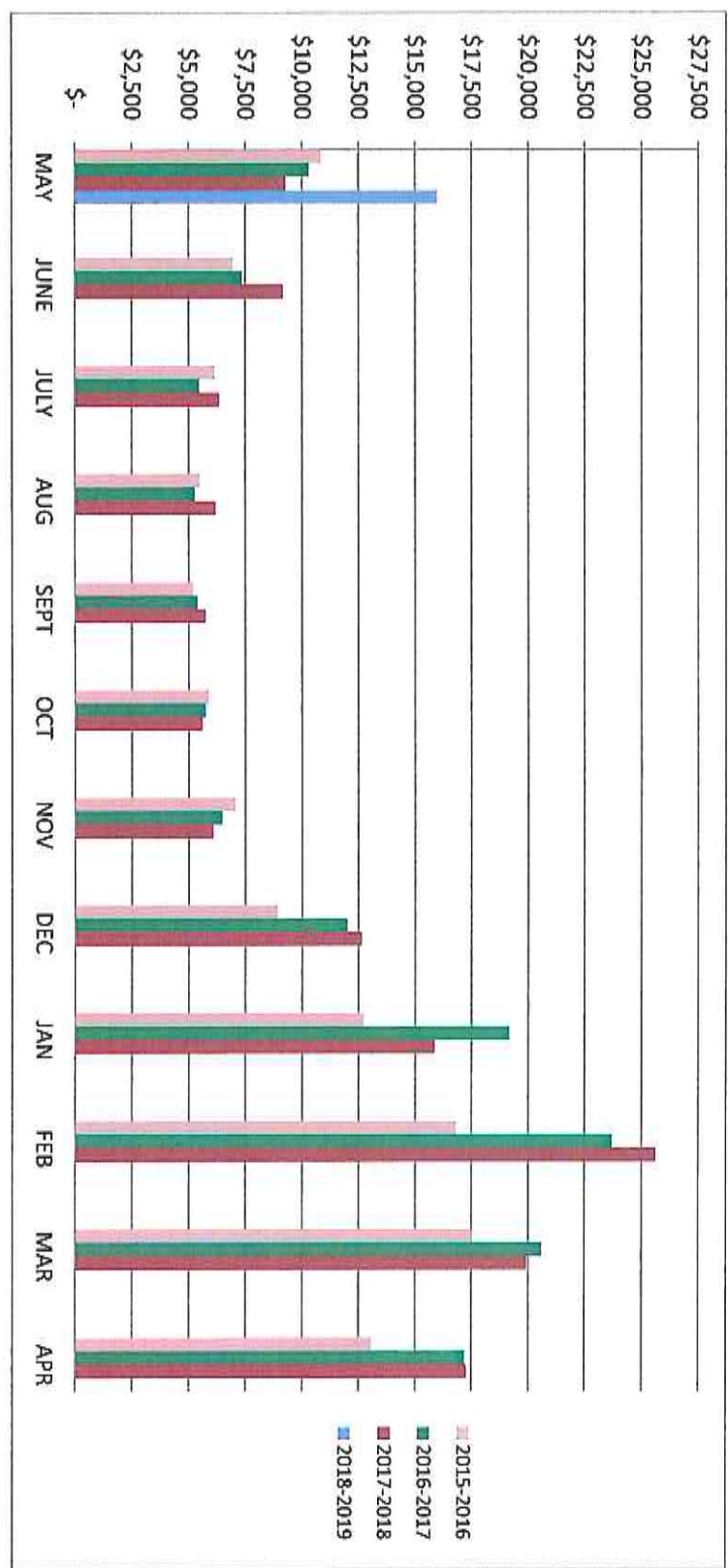
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



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	
JULY	8,350	9,063	6,147	5,462	6,341	
AUG	6,419	6,850	5,482	5,261	6,175	
SEPT	5,485	9,298	5,187	5,386	5,736	
OCT	5,431	6,986	5,873	5,747	5,600	
NOV	6,141	7,796	7,043	6,471	6,071	
DEC	9,658	13,316	8,900	12,010	12,635	
JAN	16,750	22,014	12,720	19,149	15,856	
FEB	26,101	27,140	16,804	23,695	25,618	
MAR	30,852	22,595	17,469	20,597	19,908	
APR	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	
TOTAL:	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 139,622	\$ 15,975
5 year average:	\$ 152,581					
YTD CURRENT YEAR					\$ 9,264	
DIFFERENCE					\$ 6,711	
PERCENTAGE CHANGE					72.44%	

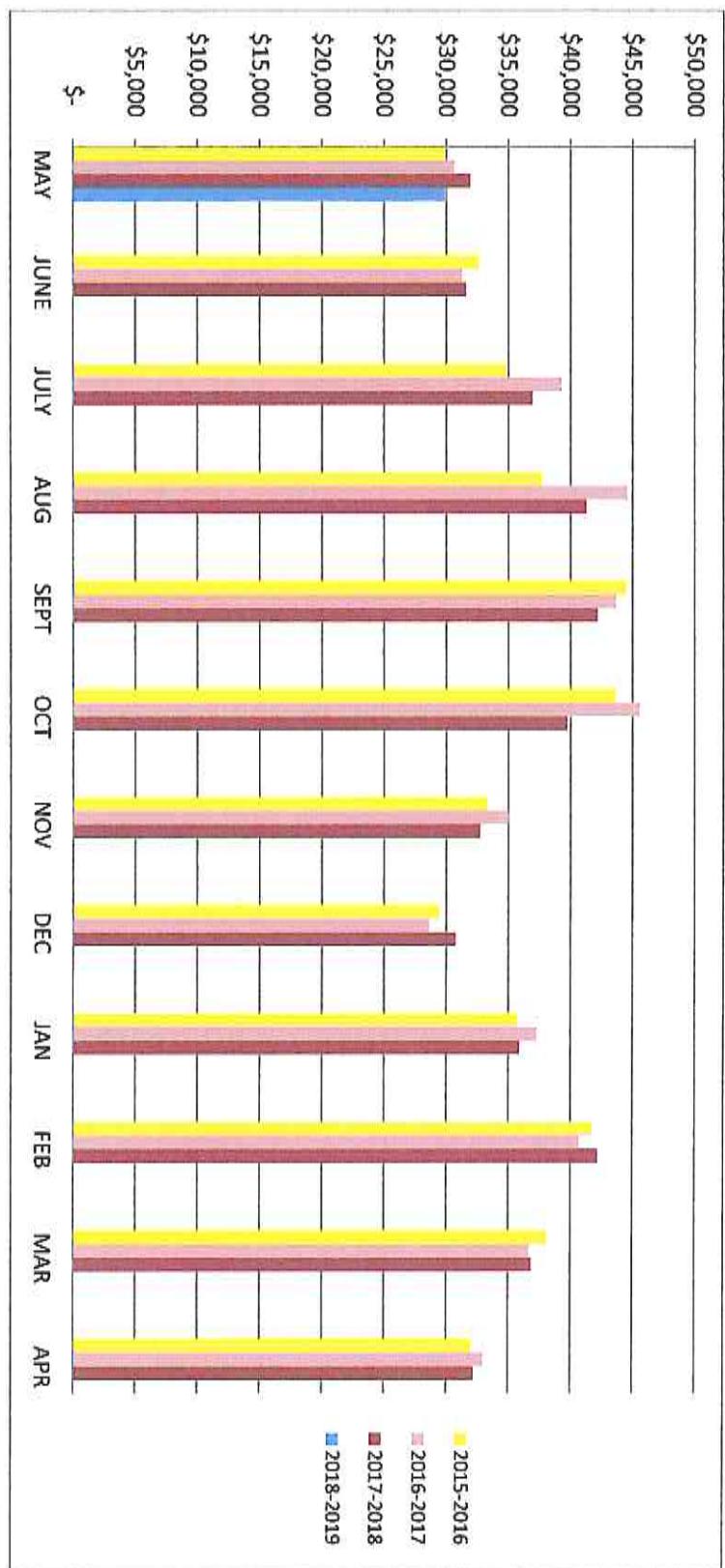
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



**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	
JULY	35,473	37,112	34,803	39,258	36,927	
AUG	44,604	42,214	37,683	44,561	41,261	
SEPT	41,416	37,735	44,502	43,660	42,175	
OCT	44,973	39,066	43,645	45,590	39,743	
NOV	30,575	31,474	33,301	34,959	32,746	
DEC	35,055	30,601	29,440	28,636	30,754	
JAN	39,885	37,443	35,753	37,269	35,908	
FEB	44,586	42,180	41,787	40,701	42,229	
MAR	43,930	42,448	38,065	36,699	36,843	
APR	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	
TOTAL:	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,258	\$ 434,314	\$ 29,886
5 year average:	\$ 443,179				\$ 31,915	
DIFFERENCE					\$ 29,886	\$ (2,029)
PERCENTAGE CHANGE						-6.35%

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	\$ 44,411
JUNE	43,989	47,006	45,625	43,516	
JULY	43,761	46,836	47,842	42,679	
AUG	42,199	43,155	43,496	41,124	
SEPT	43,417	45,463	42,850	44,371	
OCT	40,479	46,049	43,124	41,841	
NOV	42,106	40,168	40,684	40,921	
DEC	40,298	45,711	40,440	40,544	
JAN	45,215	44,734	35,511	58,256	
FEB	39,057	39,271	35,157	39,067	
MARCH	36,910	38,923	43,213	36,762	
APRIL	43,180	42,586	41,137	45,969	
TOTAL	\$ 518,303	\$ 500,521	\$ 500,521	\$ 514,905	\$ 44,411
MTH AVG	\$ 41,674	\$ 43,192	\$ 41,710	\$ 42,909	\$ 44,411
BUDGET	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000
YEAR TO DATE LAST YEAR:				\$ 39,855	
YEAR TO DATE THIS YEAR:				<u>\$ 44,411</u>	
DIFFERENCE:				\$ 4,556	
PERCENTAGE OF INCREASE:				11.43%	
BUDGETED REVENUE:				\$ 485,000	
PERCENTAGE OF YEAR COMPLETED :				8.33%	
PERCENTAGE OF REVENUE TO DATE :				9.16%	
PROJECTION OF ANNUAL REVENUE :				\$ 573,766	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 88,766	
EST. PERCENT DIFF ACTUAL TO BUDGET				18.30%	

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST	14-15	15-16	16-17	17-18	18-19
MAY	\$ 12,716	\$ 15,102	\$ 11,090	\$ 16,151	\$ 10,716
JUNE	19,200	12,488	9,365	13,897	
JULY	18,657	12,842	12,157	11,415	
AUG	7,725	12,465	15,130	20,048	
SEPT	18,620	11,832	9,867	12,359	
OCT	14,800	10,086	15,810	12,269	
NOV	12,007	6,253	13,410	9,357	
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	\$ 10,716
MTH AVG	\$ 14,222	\$ 11,083	\$ 13,670	\$ 12,940	\$ 10,716
BUDGET	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 16,151

YEAR TO DATE THIS YEAR : \$ 10,716

DIFFERENCE : \$ (5,435)

PERCENTAGE CHANGE

-33.65%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 8.24%

PROJECTION OF ANNUAL REVENUE : \$ 103,023

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (26,977)

EST. PERCENT DIFF ACTUAL TO BUDGET -20.75%

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	
JULY	65,415	33,585	70,820	60,185	
AUG	63,375	12,160	84,520	49,475	
SEPT	46,240	3,559	81,365	52,170	
OCT	59,245	3,985	66,295	50,230	
NOV	67,250	18,825	50,555	51,165	
DEC	48,647	26,400	50,850	50,575	
JAN	45,532	41,225	59,660	44,045	
FEB	41,502	61,384	38,590	64,700	
MARCH	38,735	51,851	36,200	71,567	
APRIL	39,635	58,285	43,500	74,330	
TOTAL	\$ 623,726	\$ 383,179	\$ 719,794	\$ 674,717	\$ 75,711
MTH AVG	\$ 51,977	\$ 31,932	\$ 59,983	\$ 56,226	\$ 75,711
BUDGET	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000
YEAR TO DATE LAST YEAR :					\$ 57,850
YEAR TO DATE THIS YEAR :					<u>\$ 75,711</u>
DIFFERENCE :					\$ 17,861
PERCENTAGE CHANGE:					30.87%
BUDGETED REVENUE:					\$ 560,000
PERCENTAGE OF YEAR COMPLETED :					8.33%
PERCENTAGE OF REVENUE TO DATE :					13.52%
PROJECTION OF ANNUAL REVENUE :					\$ 883,034
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 323,034
EST. PERCENT DIFF ACTUAL TO BUDGET					57.7%

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 WILLOWSBROOK
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 \$ 52,965
JUNE	8,574	21,083	12,846	15,651	
JULY	15,008	19,427	19,166	34,261	
AUG	8,891	15,151	59,754 ³	63,136	
SEPT	44,004	146,016 ²	62,108 ⁴	39,902	
OCT	36,458	24,175	127,894 ⁵	60,823	
NOV	4,709	39,743	72,070	43,295	
DEC	52,875	15,972	9,338	11,428	
JAN	17,590	9,450	39,549	62,106 ⁷	
FEB	23,298	9,393	25,008	27,862	
MARCH	110,947 ¹	32,001	15,940	28,651	
APRIL	20,098	24,754	16,072	150,099 ⁷	<hr/>
TOTAL	\$ 354,769	\$ 368,613	\$ 488,124	\$ 611,566	\$ 52,965
MTH AVG	\$ 29,564	\$ 30,718	\$ 40,677	\$ 50,964	\$ 52,965
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)

YEAR TO DATE LAST YEAR:	\$ 74,352
YEAR TO DATE THIS YEAR:	\$ 52,965
DIFFERENCE:	\$ (21,387)

PERCENTAGE OF CHANGE: -28.76%

BUDGETED REVENUE: \$ 240,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 22.07%

PROJECTION OF ANNUAL REVENUE : \$ 435,652

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 195,652

EST. PERCENT DIFF ACTUAL TO BUDGET 81.52%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

MONTH	Note 1		Note 2				% change from same month last fiscal year
	14-15	15-16	16-17	17-18	18-19		
MAY	\$ 148,785	\$ 256,706	\$ 263,161	\$ 247,847	\$ 238,010		-4.0%
JUNE	325,749	314,253	336,148	315,225			-100.0%
JULY	211,551	218,363	239,324	238,556			-100.0%
AUG	258,283	303,288	322,609	335,018			-100.0%
SEPT	315,476	359,696	544,406	351,489			-100.0%
OCT	212,111	236,358	255,530	257,241			-100.0%
NOV	258,131	310,296	312,524	320,151			-100.0%
DEC	281,238	325,328	318,013	329,836			-100.0%
JAN	182,776	197,312	217,387	207,114			-100.0%
FEB	256,744	261,709	223,201	250,258			-100.0%
MARCH	307,225	326,533	294,917	301,012			-100.0%
APRIL	239,984	189,498	214,681	207,182			-100.0%
TOTAL	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 3,360,929	\$ 238,010		
MTH AVG	\$ 249,838	\$ 274,945	\$ 295,158	\$ 280,077	\$ 238,010		
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:	\$ 247,847
YEAR TO DATE THIS YEAR:	\$ 238,010
DIFFERENCE:	\$ (9,837)

PERCENTAGE OF INCREASE: -3.97%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	8.33%
PERCENTAGE OF REVENUE TO DATE :	6.71%
PROJECTION OF ANNUAL REVENUE :	\$ 3,227,534
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (317,466)
EST. PERCENT DIFF ACTUAL TO BUDGET	-8.96%

**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	\$ 15,851
JUNE	4,789	5,581	21,089	22,069	
JULY	5,196	27,829	22,892	25,925	
AUG	3,746	30,072	28,480	27,346	
SEPT	5,747	23,430	19,562	21,506	
OCT	5,677	22,458	26,887	27,690	
NOV	4,316	20,112	21,561	21,655	
DEC	3,491	16,043	20,626	17,117	
JAN	3,563	17,287	16,184	14,899	
FEB	2,572	15,509	13,982	12,963	
MARCH	3,014	13,763	13,759	13,893	
APRIL	3,179	15,745	18,825	17,918	
TOTAL	\$ 48,699	\$ 212,318	\$ 242,370	\$ 243,221	\$ 15,851
MTH AVG	\$ 4,058	\$ 17,693	\$ 20,198	\$ 20,268	\$ 15,851
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:	\$ 20,240
YEAR TO DATE THIS YEAR:	\$ 15,851
DIFFERENCE:	\$ (4,389)

PERCENTAGE CHANGE: -21.68%

BUDGETED REVENUE:	\$ 246,000
PERCENTAGE OF YEAR COMPLETED :	8.33%
PERCENTAGE OF REVENUE TO DATE :	6.44%
PROJECTION OF ANNUAL REVENUE :	\$ 190,479
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (55,521)
EST. PERCENT DIFF ACTUAL TO BUDGET	-22.6%

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	
JULY	16,624	12,105	12,173	15,055	
AUG	57,575	21,542	19,538	19,740	
SEPT	12,653	20,756	18,555	18,646	
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	1 16,136	15,656	16,593	
TOTAL	\$ 283,054	\$ 218,871	\$ 217,196	\$ 217,200	\$ 19,550
MTH AVG	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,100	\$ 19,550
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 :	\$ 18,698
YEAR TO DATE THIS YEAR :	\$ 19,550
DIFFERENCE :	\$ 852

PERCENTAGE OF CHANGE: 4.56%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	8.33%
PERCENTAGE OF REVENUE TO DATE :	8.89%
PROJECTION OF ANNUAL REVENUE :	\$ 227,097
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 7,192
EST. PERCENT DIFF ACTUAL TO BUDGET	3.3%

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

Note 2 - Received payments in December 2015