

Willowbrook

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A G E N D A

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

Brian Pabst

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JANUARY 13, 2020, 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. November 11, 2019 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Managed Information Technology (IT) Services
5. DISCUSSION – Audit Request for Proposal (RFP)
6. REPORT – Monthly Disbursement Reports – November & December 2019
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



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MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 11, 2019 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, Trustee Terrence Kelly, Director of Finance Carrie Dittman, Village Administrator Brian Pabst and Assistant Village Administrator Mike Mertens.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, October 14, 2019 were reviewed. Motion to approve made by Trustee Mistele, second by Chairwoman Berglund. Motion carried.

4. DISCUSSION – Self Storage Facility Accommodation Tax

Assistant Village Administrator Mertens discussed a tax that other municipalities, such as the Village of Morton Grove, impose on the gross receipts generated by self-storage facilities. Mertens explained that other communities charge between 3-5% and the tax would be charged monthly, similar to the hotel/motel tax. This is an unrestricted revenue as the Village is home rule and would have limited impact on Willowbrook residents as many customers could come from outside of the Village. The Village has two self-storage facilities that are currently operating and two more that are under construction. Based on research of these facilities within the Village and their locations in other communities, he estimated that if the Village imposed a 5% tax, assuming a January 1, 2020 effective date, it may generate about \$90,707 in calendar year 2020. This assumes a 25% vacancy of the existing facilities and 80% vacancy of the new facilities that are expected to open around fall 2020. In 2021, the revenue may be around \$124,276 (50% vacancy of the new facilities), and in 2022 it is estimated to be about \$152,249 (with 25% vacancy for all facilities). Discussion ensued about the owner of a car storage facility on Quincy; this fee would likely not apply as that owner uses his storage facility for his own personal vehicle collection to the Village's knowledge. The Committee was in favor of moving the proposition to the full Village Board for consideration. Mertens said he would have the Village attorney draft an ordinance to be placed on the November 25th Village Board meeting for consideration.

5. DISCUSSION – Hotel/Motel Tax Fund

Director Dittman reminded the Committee that since the Village became home rule, the hotel/motel taxes are now unrestricted. However, when the FY 19/20 budget was adopted it was assumed the Village would not be home rule and the Hotel/Motel Tax Fund was budgeted for accordingly. Rather than having to pass a supplemental appropriation now to transfer that fund's fund balance to the General Fund, the Village can accomplish that by including it in the FY 20/21 budget. Director Dittman recommended creating a new Department in the General Fund in the FY 20/21 budget to continue the related activities of the hotel/motel tax fund, along with recording the unrestricted revenue in the General Fund beginning May 1, 2020. The Committee concurred with the recommendation.

6. DISCUSSION – Adult Use Recreational Cannabis Tax

Assistant Village Administrator Mertens discussed the results of the cannabis poll that was placed on the Village website:

currently there are 106 for and 88 opposed to allowing adult use recreational cannabis in the Village. A map of the Village was included in the survey, which indicates that if approved, the dispensaries would have to locate within the M-1 (Industrial) District of the Village. A few available commercial sites were also noted on the map. Several years ago, the Village board approved medical use cannabis dispensaries within the Village, although no dispensaries have applied to locate within the Village.

Mertens included an informational study within the packet on the Financial Impact of Legalizing Marijuana in Illinois, which indicates the annual sales generated per Illinois dispensary could be \$3.5 million. Extrapolating the State of Colorado sales to Illinois based on population, a 3% local tax could generate between \$350,000 - \$401,473 for the Village if a dispensary located here. Mertens also included a tally of the communities that have already approved or prohibited adult use cannabis within their jurisdictions. Mertens explained that with the Illinois state law becoming effective January 1, the Village needs to decide by the December Village board meeting whether it will allow or prohibit a recreational cannabis dispensary to locate in town. The Village can dictate the distance away a dispensary must be located from residential, schools, churches, etc. If the Village board approves recreational cannabis dispensaries to locate in town, he recommends the Village adopt the 3% tax at the same time in the event a dispensary does seek out the Village, the tax would already be in place. After some discussion, the Committee agreed this could be brought forth to the full Village Board meeting in December for discussion.

7. DISCUSSION – Managed Information Technology (IT) Services

Director Dittman informed the Committee that we have been using PCS International for outsourced IT services for many years, predating 2010, as we do not have an on-staff information technology employee. Under PCS's service we pay for a block of time, in increments of \$12,500, for on-site visits by a technician that occur generally once per month, plus the remote time for users to obtain off-site assistance for help throughout the month. The police department has numerous specialized applications that require a lot of troubleshooting and configuration and is a heavy user of the service. The technician currently dispatched by PCS has a lot of experience with the Village and police department applications. Over the past year staff has begun tracking and analyzing the usage of PCS and the related costs, and we have identified some areas where cost savings can be achieved. We are now exploring some alternatives to PCS, including another IT company co-owned by the technician being used by the Village, and perhaps issuing a Request for Proposal (RFP) for IT services. The Committee discussed interviewing the other company at our next meeting before making a decision on the future IT services.

8. REPORT – Monthly Disbursement Reports – October 2019

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

- Total cash outlay for all Village funds –fiscal Year to Date is \$7,017,200.
- Payroll monthly total for active employees including all funds - \$295,042 (2 payrolls). The average payroll for the year was \$156,609, which is a 2.09% increase from the prior fiscal year. Discussion was held about the overtime and Director Dittman indicated that it is Village-wide, including police, public works, administration, etc. The Committee would like to see the breakout of that in the future.
- Average daily outlay of cash for all Village funds for the current month: \$32,832. Daily average fiscal YTD: \$38,141 Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,169,533.
- Average daily expenditures for the General Fund only: \$24,513. Fiscal YTD average is \$25,544 which is a 0.14% increase from the prior year.

9. **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 for October and key items are highlighted below.

- Sales tax receipts - \$2,211,284 YTD up 11.64% from the prior year. Trending 13.8% over budget. The budget was increased this fiscal year by \$400,000.
- Business District sales tax receipts - Year to date is \$329,065, 44.85% above the prior year and 61.6% over budget. This represents collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from the Town Center plus Marshalls, Skechers & Pete's Fresh Market which have now opened and reported collections.
- Income Tax receipts - \$504,034 YTD up 16.68% compared to the prior year, 18.7% over budget. Director Dittman relayed that we budgeted for a continued 5% reduction in income taxes due to the state's reduction of 5%.
- Utility tax receipts - \$405,780 YTD down 7.14% from the prior year, 5.3% under budget, consisting of:
 - Telecomm tax - down 10.28%
 - Northern IL gas – up 2.01%
 - ComEd - down 7.94%
- Places of Eating Tax receipts - \$280,783 YTD up 5.83% compared to the prior year, trending 11.92% over budget.
- Fines - \$69,653 YTD up 2.41% compared with the prior year, 8.08% over budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that we are now breaking fine revenue down by overweight fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$394,084 down 21.46% from the prior year receipts, trending 22.0% over budget. All three approaches are live.
- Building Permit receipts - \$224,163 YTD down 25.65% from the prior year, 91.98% over budget. Much of this is due to one-time, non-recurring projects that occurred this time last year, which has been excluded to arrive at the budgeted amount.
- Water sales receipts - \$1,684,123 YTD down 2.19% from the prior year, 1.13% above budget.
- Hotel/Motel Tax receipts - \$143,683, 2.5% lower compared with the prior year. The revenue is trending at 0.6% lower than budget. The additional 1% tax became effective November 1, and that will begin to appear in December collections. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$131,005 YTD, up 21.68% from the prior year, 21.7% above budget. October includes two payments, the normal distribution plus the additional distribution of the new Transportation Renewal Fund dollars. This is a portion of the \$0.19/gallon tax that was instituted by the state of Illinois beginning July 1, 2019 (payments to the Village beginning in September).

10. DISCUSSION – Revenue Assumptions for FY 2020/21 Budget

Director Dittman noted that she is beginning to work on the FY 20/21 budget, and the first step is typically revenue estimation. She presented a table highlighting the major General Fund revenues by source, showing FY 18/19 budget, FY 18/19 actual, the overage/underage, and FY 19/20 budget. Director Dittman noted that she typically uses a 5-year trend and then factors in known changes (like new/closed businesses, etc.). Director Dittman asked the Committee if they would like to make any changes to the methodology this year? The Committee replied to continue as past practice and estimate revenues conservatively low and expenditures conservatively high.

11. VISITOR'S BUSINESS

There were no visitors present.

12. COMMUNICATIONS

There were no communications.

13. ADJOURNMENT

Motion to adjourn at 6:19 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)

**VILLAGE OF WILLOWSBROOK
CHECKS ISSUED
FISCAL YEAR 2019-2020**

<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	\$ 483,322.44	\$ 224,746.58		
MAY	334,789.06	271,212.66	\$ -	\$ 1,314,070.74
JUNE	298,326.16	163,688.81		
JUNE	394,962.19	275,081.47	130,461.62 2	\$ 1,262,520.25
JULY	181,754.82	136,059.40		
JULY	490,652.59	289,053.25	21,906.99 3	\$ 1,119,427.05
AUG	250,777.78	147,611.63		
AUG	414,406.79	156,262.90		
AUG		263,099.19	24,964.16 4	\$ 1,257,122.45
SEPT	237,231.68	163,370.23		
SEPT	381,970.90	260,698.14	3,000.00 5	\$ 1,046,270.95
OCT	441,977.05	162,784.65		
OCT	146,733.43	257,612.56	8,681.25 6	\$ 1,017,788.94
NOV	374,694.39	153,713.21		
NOV	459,582.14	257,902.67	70,668.72 7	\$ 1,316,561.13
DEC	601,026.69	164,077.25		
DEC safety		-		
DEC	-	259,037.24	6,282.00	\$ 1,030,423.18
JAN				
JAN				
JAN			\$ -	
FEB				
FEB			\$ -	
MAR				
MAR			\$ -	
APR				
APR			\$ -	
	\$ 5,492,208.11	\$ 3,606,011.84	\$ 265,964.74	\$ 9,364,184.69

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

2 LJ Morse and M & J Asphalt approved separately by Village Board; Currie Motors check for purchase of squad cars

3 LJ Morse and N Bastistich Architects approved separately by Village Board

4 LJ Morse approved separately by Village Board

5 DuPage County Children's Center

6 Includes CALEA and Power DMS checks approved separately by Village Board

7 Willowbrook Ford approved separately by Village Board

**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2018 - FY 2020**

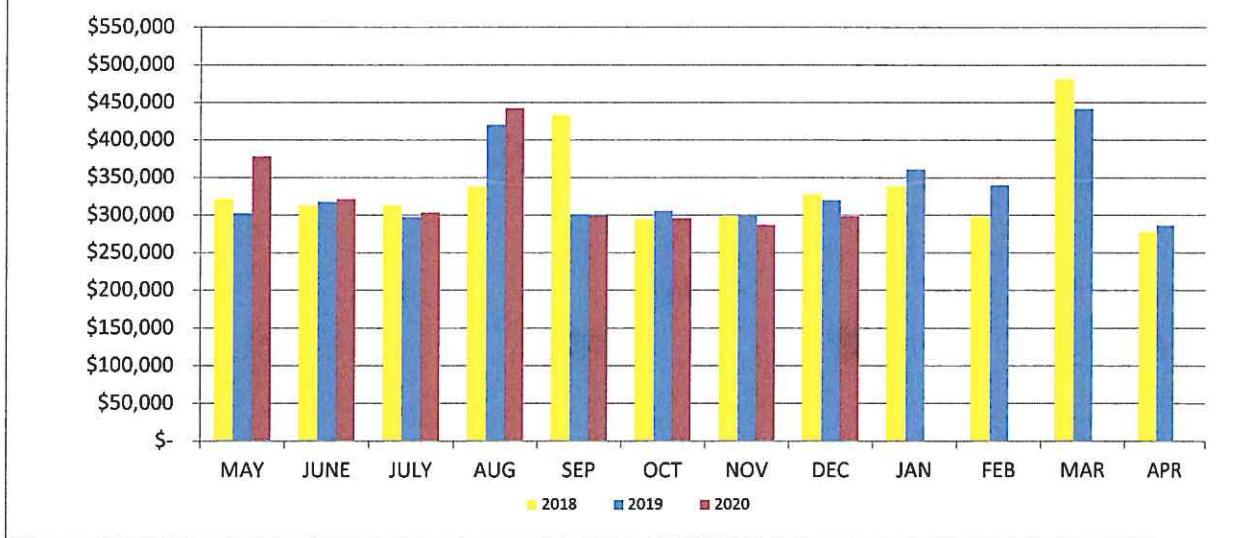
MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2018	# of payrolls	FISCAL 2019	# of payrolls	FISCAL 2020 - Regular	FISCAL 2020 - OT	# of payrolls
MAY	\$ 321,672	2	\$ 301,687	2	\$ 343,171	\$ 34,365	2
JUNE	312,782	2	317,099	2	291,166	29,181	2
JULY	313,010	2	297,253	2	271,731	30,934	2
AUG	338,075	2	419,939	3	405,447	36,171	3
SEP	433,195	3	300,863	2	265,155	33,558	2
OCT	295,025	2	305,363	2	260,396	34,646	2
NOV	298,513	2	299,457	2	259,757	26,504	2
DEC	327,583	2	319,762	2	269,651	28,108	2
JAN	338,217	2	360,720	2			
FEB	297,647	2	339,471	2			
MAR	481,143	3	441,021	3			
APR	277,787	2	286,033	2			
TOTAL	\$ 4,034,650	26	\$ 3,988,667	26	\$ 2,366,474	\$ 253,468	17
AVERAGE PAYROLL	\$ 155,179		\$ 153,410				\$ 154,114
CHANGE FROM PRIOR YEAR			-1.14%				0.46%

* Includes safety incentive

Includes Village Administrator retirement payout

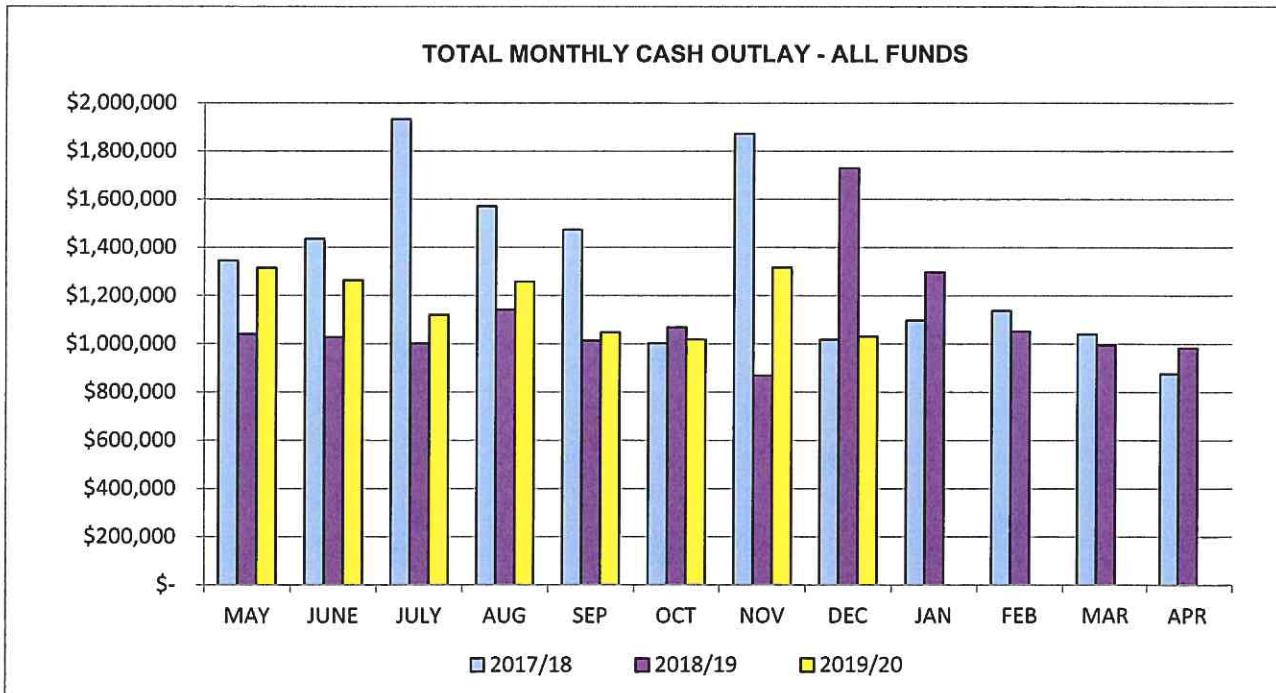
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS

MONTH	MONTHLY TOTALS			DAILY AVERAGE	
	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2019/20	
MAY	\$ 1,344,473	B	\$ 1,040,070	\$ 1,314,071	A \$ 42,389
JUNE	1,434,254	C,D	1,027,203	1,262,520	A, F 42,084
JULY	1,931,329	B,C,D	1,002,201	1,119,427	F 36,111
AUG	1,569,952	C,D	1,140,853	1,257,122	F 40,552
SEP	1,473,375	D	1,013,460	1,046,271	34,876
OCT	1,001,287	D	1,067,553	1,017,789	32,832
NOV	1,871,238	B	868,212	1,316,561	43,885
DEC	1,017,934	E	1,728,219	F 1,030,423	34,347
JAN	1,097,010		1,295,655		
FEB	1,137,731	E	1,050,881	A,F	
MAR	1,039,332		994,241		
APR	875,327		982,578	F	
TOTAL	\$ 15,793,242		\$ 13,211,126	\$ 9,364,184	
AVERAGE	\$ 1,316,104		\$ 1,100,927	\$ 1,170,523	\$ 38,385

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



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

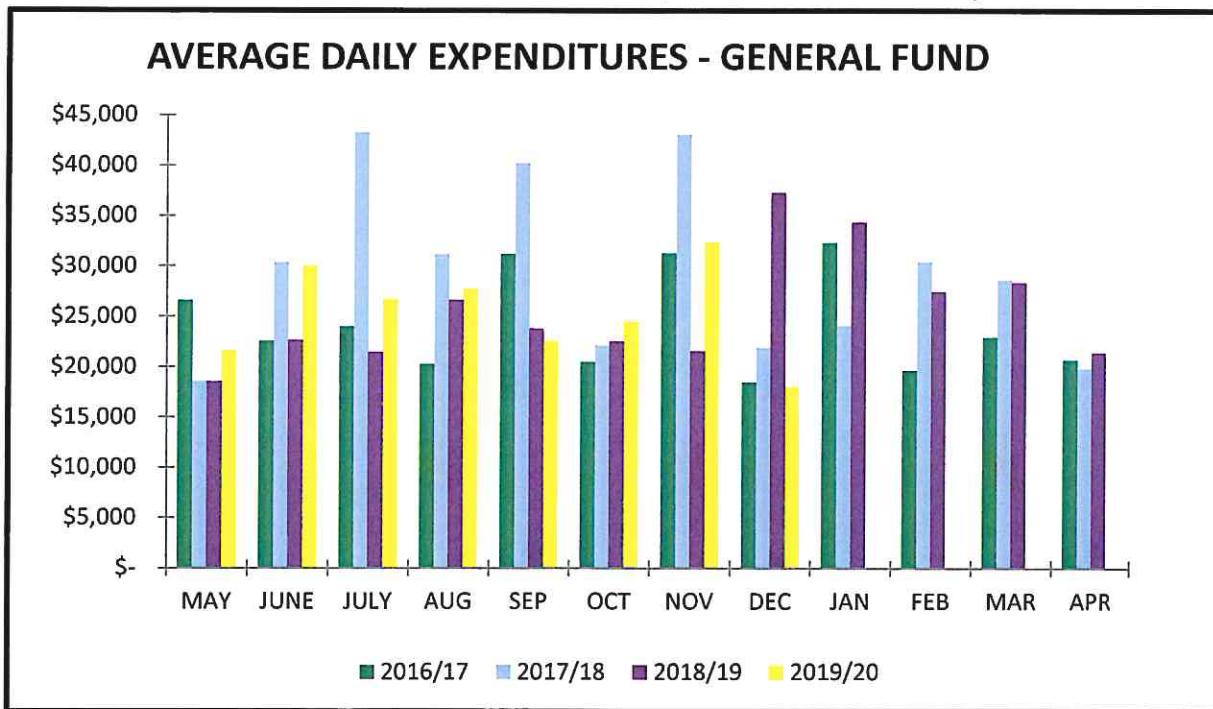
MONTH	FISCAL 2016/17		FISCAL 2017/18		FISCAL 2018/19		FISCAL 2019/20	
MAY	\$ 26,585		\$ 18,548		\$ 18,531		\$ 21,671	
JUNE	22,563		30,355		22,655		30,024	
JULY	24,006		43,297	A	21,462		26,717	*
AUG	20,266		31,156		26,618		27,764	
SEP	31,190		40,215		23,835		22,574	
OCT	20,454		22,129		22,535		24,513	
NOV	31,257		43,060	A,B	21,549		32,423	
DEC	18,476		21,898		37,302	B,D	18,049	
JAN	32,341		24,115		34,349			
FEB	19,649		30,435	C	27,484	D		
MAR	22,966		28,627		28,355	D		
APR	20,696		19,842		21,433	D		
AVERAGE	\$ 24,204		\$ 29,473		\$ 25,509		\$ 25,467	
% CHANGE			21.77%		-13.45%		-0.17%	

A Includes contribution towards police dept renovation (transfer to LAFER Fund)

B Includes transfer to Debt Service Fund

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

D Includes contribution towards CRC renovation (transfer to LAFER Fund)



* corrected

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE	DIST	MADE	15-16	16-17	17-18	18-19	19-20	% increase from prior year			
MAY	FEB	\$	253,282	\$	267,882	\$	264,472	\$	276,118	\$	320,221	15.97%
JUNE	MAR		301,469		312,681		304,436		334,282		360,870	7.95%
JULY	APR		267,013		269,580		304,925		309,957		343,577	10.85%
AUG	MAY		328,251		331,887		345,478		376,154		397,471	5.67%
SEPT	JUNE		349,847		398,196		354,582		364,229		408,372	12.12%
OCT	JULY		306,409		316,266		313,701		320,062		380,773	18.97%
NOV	AUG		337,896		315,293		361,826		339,020		389,765	14.97%
DEC	SEPT		360,843		325,374		334,582		342,467		363,388	6.11%
JAN	OCT		318,340		289,208		312,400		329,103			
FEB	NOV		304,839		304,898		319,012		362,572			
MARCH	DEC		393,072		371,080		416,900		428,214			
APRIL	JAN		266,970		263,392		285,192		296,927			
TOTAL			\$ 3,788,231	\$ 3,765,737	\$ 3,917,506	\$ 4,079,105	\$ 2,964,437					
MTH AVG			\$ 315,686	\$ 313,811	\$ 326,459	\$ 339,925	\$ 370,555					
BUDGET			\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000					

YEAR TO DATE LAST YEAR : \$ 2,662,289

YEAR TO DATE THIS YEAR : \$ 2,964,437

DIFFERENCE : \$ 302,148

PERCENTAGE CHANGE : 11.35%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 4,000,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 74.11%

PROJECTION OF ANNUAL REVENUE : \$ 4,542,050

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 542,050

EST. PERCENT DIFF ACTUAL TO BUDGET 13.6%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX

MONTH	SALE	DIST	MADE	16-17	17-18	18-19	19-20
MAY	FEB			\$ -	\$ 33,892	\$ 33,887	\$ 47,967
JUNE	MAR			-	36,583	40,172	54,771
JULY	APR			-	35,311	34,830	53,799
AUG	MAY			-	38,019	39,441	57,570
SEPT	JUNE			-	37,321	40,597	58,915
OCT	JULY			-	34,773	38,253	56,043
NOV	AUG			-	40,727	42,081	57,905
DEC	SEPT			-	36,779	38,486	55,991
JAN	OCT			-	35,522	44,158	
FEB	NOV			-	42,116	62,903	
MARCH	DEC			-	57,664	79,892	
APRIL	JAN			32,744	36,122	46,514	
TOTAL				\$ 464,829	\$ 541,214	\$ 442,961	
MTH AVG				\$ 36,122	\$ 45,101	\$ 55,370	
BUDGET				\$ 518,650	\$ 450,000	\$ 485,000	
YEAR TO DATE LAST YEAR :					\$ 307,747		
YEAR TO DATE THIS YEAR :					\$ 442,961		
DIFFERENCE :					\$ 135,214		
PERCENTAGE CHANGE :					43.94%		
CURRENT FISCAL YEAR :							
BUDGETED REVENUE:						\$ 485,000	
PERCENTAGE OF YEAR COMPLETED :						66.67%	
PERCENTAGE OF REVENUE TO DATE :						91.33%	
PROJECTION OF ANNUAL REVENUE :						\$ 779,006	
EST. DOLLAR DIFF ACTUAL TO BUDGET						\$ 294,006	
EST. PERCENT DIFF ACTUAL TO BUDGET						60.6%	

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	15-16		16-17		Note 1		Note 2		Note 3	
	15-16	16-17	16-17	17-18	17-18	18-19	18-19	19-20	19-20	
MAY	\$ 153,084	\$ 116,485	\$ 114,461	\$ 117,127	\$ 171,495					
JUNE	63,573	55,680	59,196	54,108	53,557					
JULY	89,698	79,465	78,309	73,159	80,093					
AUG	52,054	46,276	37,423	53,704	57,414					
SEPT	49,578	50,547	44,142	52,413	50,814					
OCT	87,136	74,694	67,208	81,459	90,661					
NOV	57,454	50,133	50,580	58,669	59,170					
DEC	44,933	45,419	44,530	48,629	55,914					
JAN	84,307	73,433	64,897	70,855						
FEB	92,258	84,930	93,937	85,245						
MARCH	53,411	44,453	47,225	51,328						
APRIL	82,644	85,726	72,516	82,444						
TOTAL	\$ 910,130	\$ 807,241	\$ 774,424	\$ 829,140	\$ 619,118					
MTH AVG	\$ 75,844	\$ 67,270	\$ 64,535	\$ 69,095	\$ 77,390					
BUDGET	\$ 634,095	\$ 740,418	\$ 862,540	\$ 736,319	\$ 815,000					

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%)

Note 3: 5% reduction in LGDF continued by State of IL (Village budget reduced 5%)

YEAR TO DATE LAST YEAR: \$ 539,268

YEAR TO DATE THIS YEAR: \$ 619,118

DIFFERENCE: \$ 79,850

PERCENTAGE CHANGE:

14.81%

BUDGETED REVENUE: \$ 815,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 75.97%

PROJECTION OF ANNUAL REVENUE : \$ 951,912

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 136,912

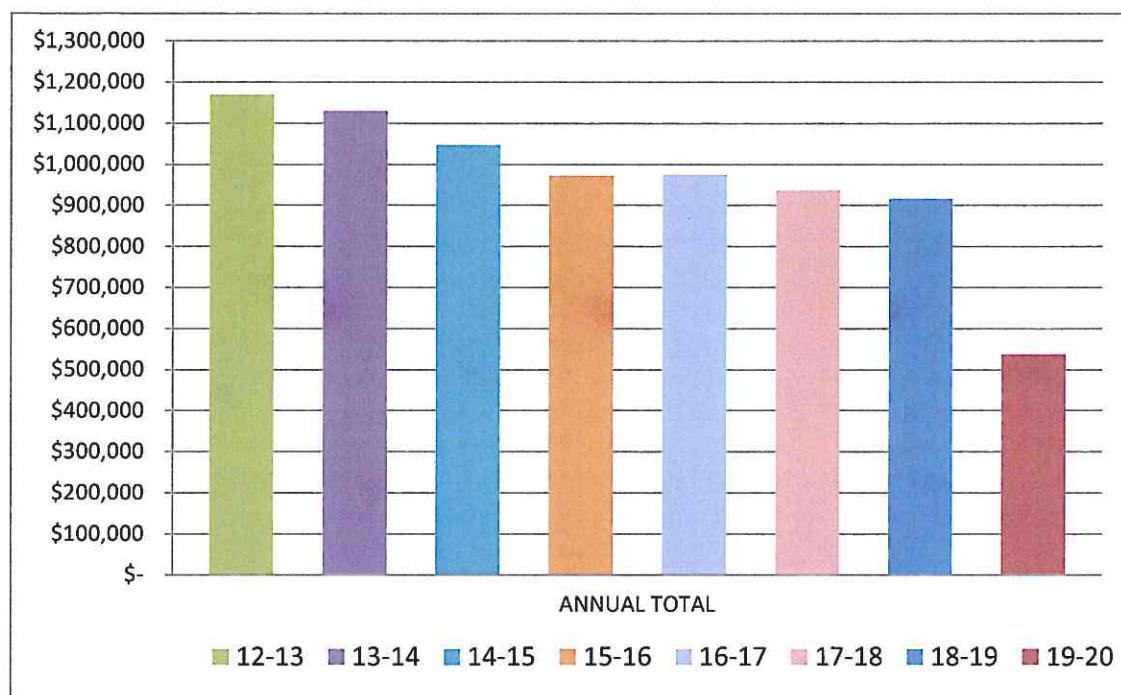
EST. PERCENT DIFF ACTUAL TO BUDGET

16.8%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES

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

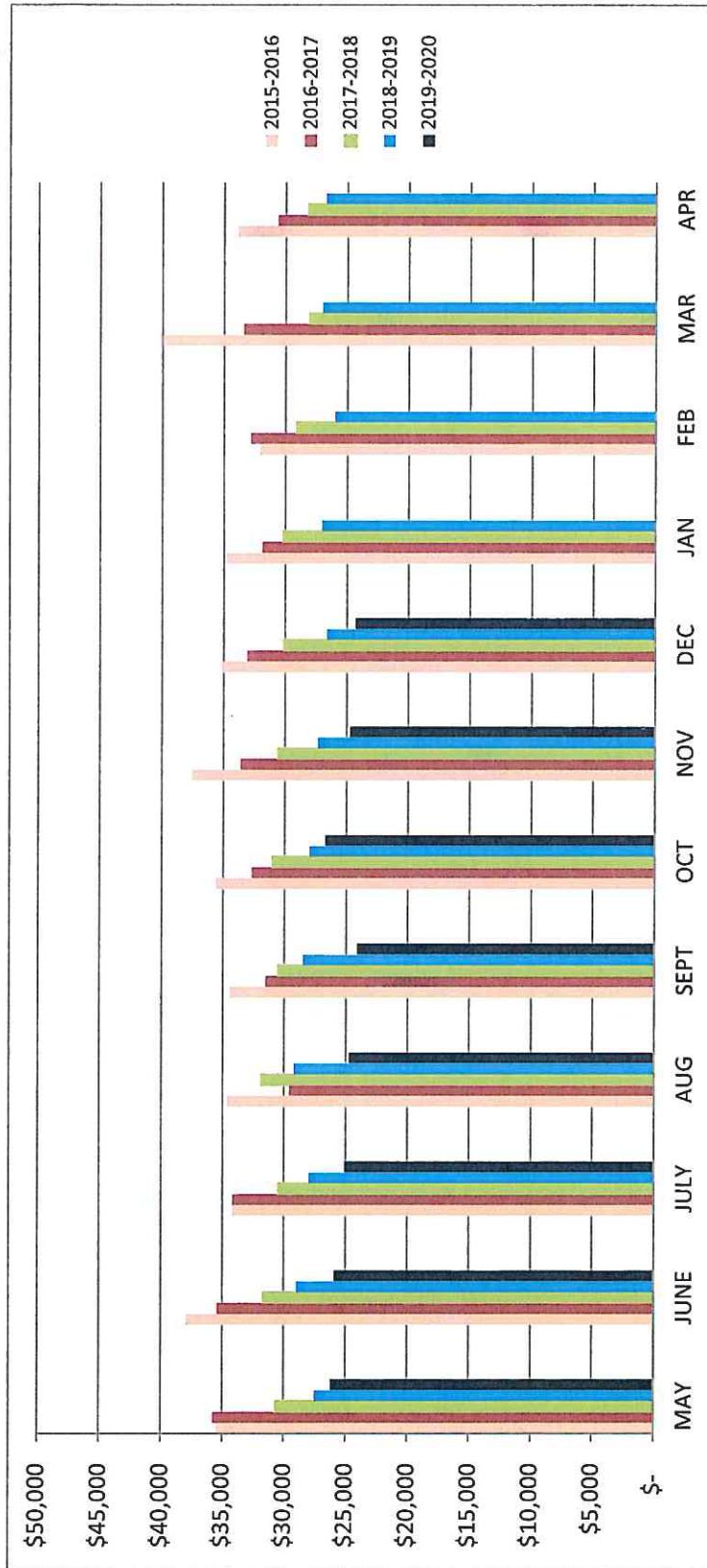
MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 76,117	\$ 76,429	\$ 71,829	\$ 73,377	\$ 67,576
JUNE	77,206	73,715	72,444	66,122	61,990
JULY	74,787	78,330	73,703	68,284	63,109
AUG	77,480	79,068	79,315	76,782	69,155
SEPT	83,767	80,232	78,406	74,848	73,700
OCT	84,774	83,653	76,352	77,551	70,250
NOV	77,541	74,678	69,376	70,012	64,343
DEC	73,164	73,400	73,501	71,174	67,069
JAN	82,913	87,946	81,944	81,654	
FEB	90,637	96,872	96,949	83,737	
MARCH	94,877	90,339	84,801	90,851	
APRIL	78,653	80,801	77,637	81,337	
TOTAL	\$ 971,916	\$ 975,463	\$ 936,257	\$ 915,729	\$ 537,192
MTH AVG	\$ 80,993	\$ 81,289	\$ 78,021	\$ 76,311	\$ 67,149
BUDGET	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000
YEAR TO DATE LAST YEAR:	\$ 578,150				
YEAR TO DATE THIS YEAR:	\$ 537,192				
DIFFERENCE:	\$ (40,958)				
PERCENTAGE CHANGE:	-7.08%				
BUDGETED REVENUE:				\$ 898,000	
PERCENTAGE OF YEAR COMPLETED :				66.67%	
PERCENTAGE OF REVENUE TO DATE :				59.82%	
PROJECTION OF ANNUAL REVENUE :				\$ 850,856	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (47,144)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-5.2%	



**VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS**

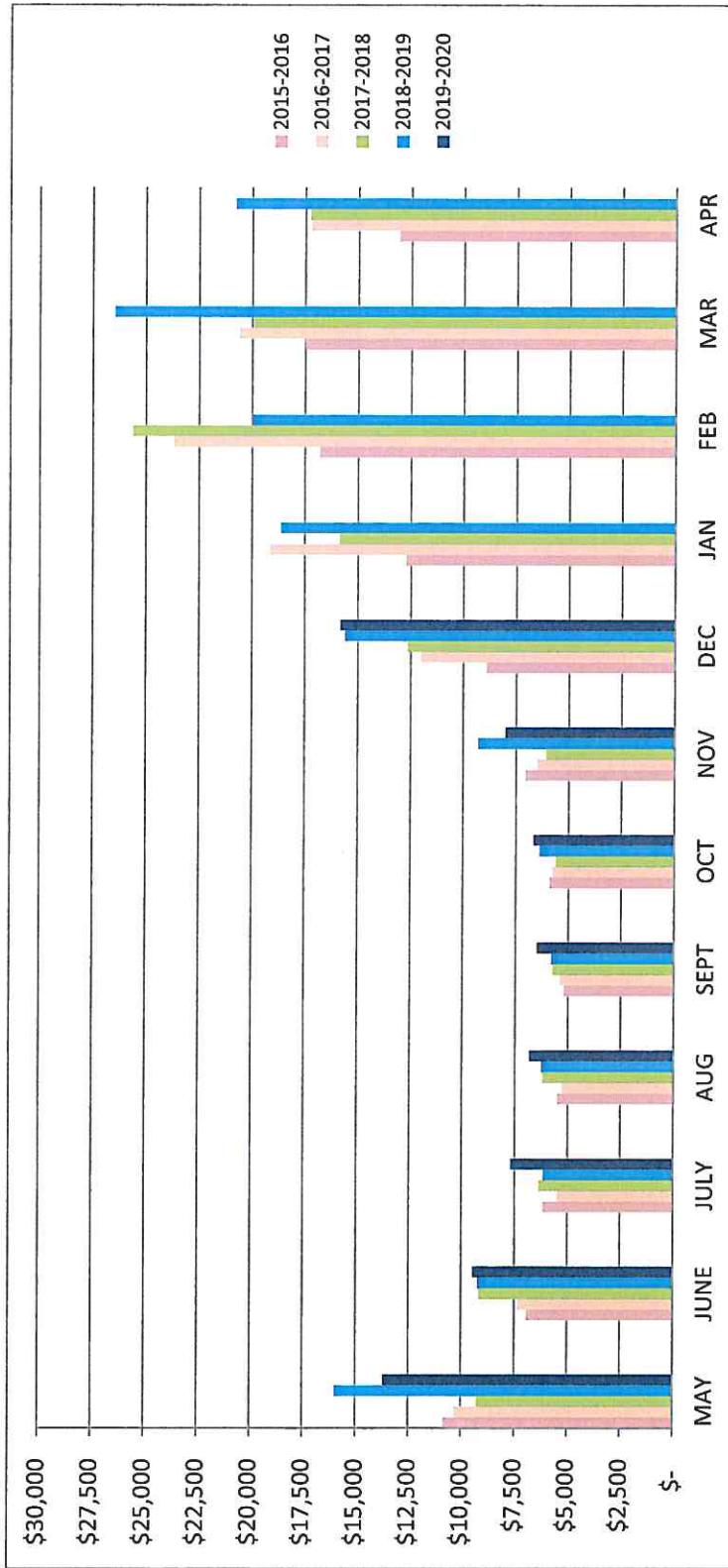
	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
MAY	\$ 37,525	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182
JUNE	39,536	37,901	35,405	31,679	28,991	25,921
JULY	37,504	34,148	34,133	30,435	27,985	25,080
AUG	33,430	34,626	29,565	31,879	29,221	24,736
SEPT	33,909	34,389	31,506	30,495	28,519	24,084
OCT	33,239	35,567	32,636	31,009	27,985	26,712
NOV	33,142	37,509	33,567	30,559	27,346	24,746
DEC	32,322	35,136	33,074	30,112	26,616	24,315
JAN	32,454	34,752	31,848	30,180	27,034	
FEB	35,607	32,046	32,796	29,102	25,975	
MAR	36,250	39,967	33,363	28,050	27,021	
APR	<u>36,717</u>	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	
TOTAL:	\$ 421,635	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 201,776
5 year average:	\$ 386,909				YTD PRIOR YEAR	
					YTD CURRENT YEAR	\$ 201,776
					DIFFERENCE	\$ (22,403)
					PERCENTAGE CHANGE	-9.99%

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

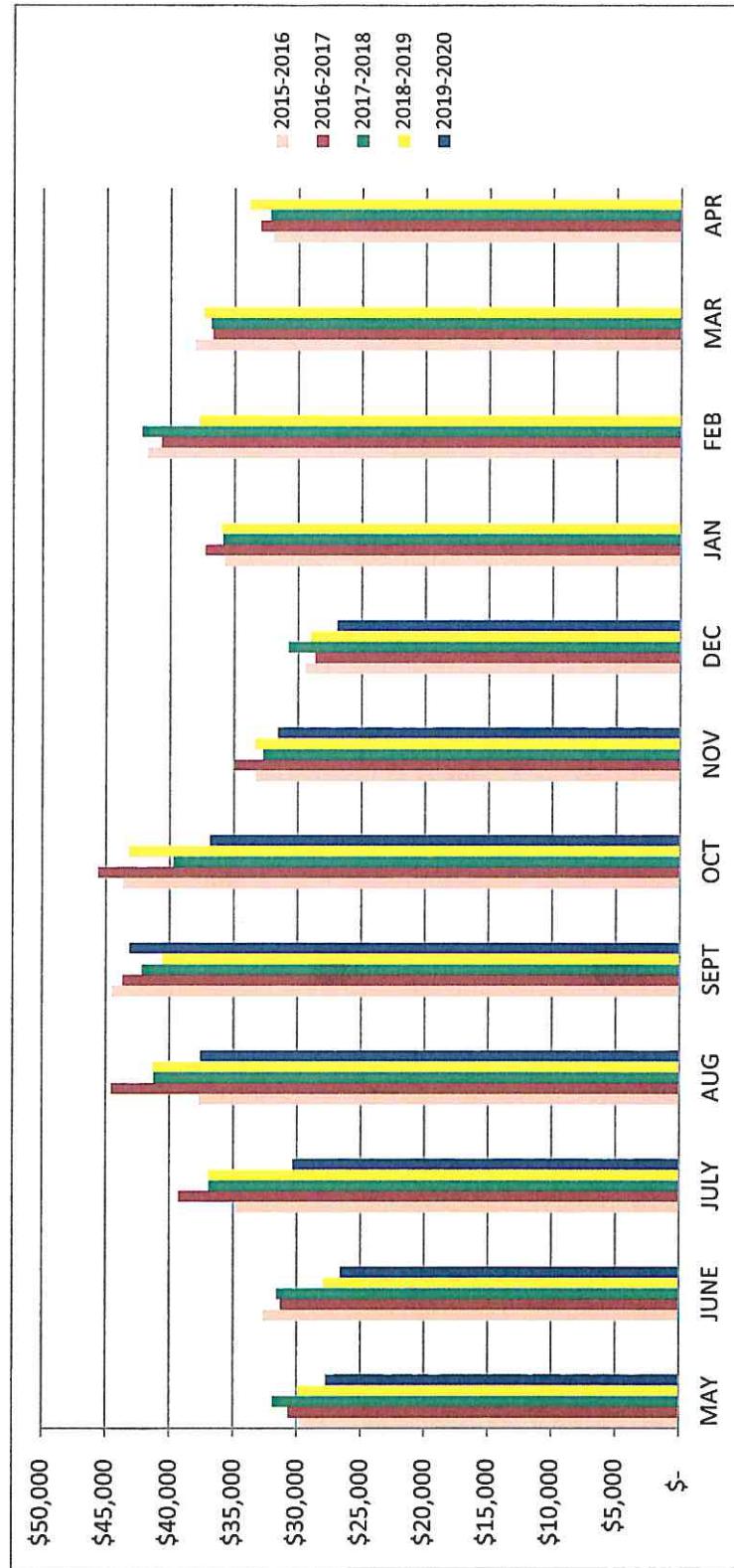
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
MAY	\$ 34,830	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702
JUNE	30,761	32,626	31,275	31,604	27,884	26,606
JULY	37,112	34,803	39,258	36,927	36,894	30,334
AUG	42,214	37,683	44,561	41,261	41,308	37,593
SEPT	37,735	44,502	43,660	42,175	40,520	43,134
OCT	39,066	43,645	45,590	39,743	43,194	36,881
NOV	31,474	33,301	34,959	32,746	33,361	31,574
DEC	30,601	29,440	28,636	30,754	28,968	26,940
JAN	37,443	35,753	37,269	35,908	36,002	
FEB	42,180	41,787	40,701	42,229	37,801	
MAR	42,448	38,065	36,699	36,843	37,383	
APR	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	
TOTAL:	\$ 441,195	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 260,764
5 year average:		\$ 436,454				
YTD PRIOR YEAR					\$ 282,015	
YTD CURRENT YEAR					<u>\$ 260,764</u>	
DIFFERENCE					\$ (21,251)	
PERCENTAGE CHANGE					-7.54%	

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 38,401	\$ 41,442	\$ 39,855	\$ 40,666	\$ 45,278
JUNE	47,006	45,625	43,516	44,029	47,281
JULY	46,836	47,842	42,679	47,244	49,632
AUG	43,155	43,496	41,124	44,386	47,229
SEPT	45,463	42,850	44,371	44,262	47,289
OCT	46,049	43,124	41,841	44,738	44,074
NOV	40,168	40,684	40,921	41,827	46,319
DEC	45,711	40,440	40,544	44,667	43,028
JAN	44,734	35,511	58,256	44,111	
FEB	39,271	35,157	39,067	46,802	
MARCH	38,923	43,213	36,762	39,793	
APRIL	42,586	41,137	45,969	46,283	
TOTAL	\$ 518,303	\$ 500,521	\$ 514,905	\$ 528,808	\$ 370,130
MTH AVG	\$ 43,192	\$ 41,710	\$ 42,909	\$ 44,067	\$ 46,266
BUDGET	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000	\$ 500,000
YEAR TO DATE LAST YEAR:				\$ 351,819	
YEAR TO DATE THIS YEAR:				<u>\$ 370,130</u>	
DIFFERENCE:				\$ 18,311	
PERCENTAGE OF INCREASE:				5.20%	
BUDGETED REVENUE:				\$ 500,000	
PERCENTAGE OF YEAR COMPLETED :				66.67%	
PERCENTAGE OF REVENUE TO DATE :				74.03%	
PROJECTION OF ANNUAL REVENUE :				\$ 556,331	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 56,331	
EST. PERCENT DIFF ACTUAL TO BUDGET				11.27%	

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST	15-16	16-17	17-18	18-19	19-20	Difference from Prior Year
MAY	\$ 15,102	\$ 11,090	\$ 16,151	\$ 10,691	\$ 10,567	-1.16%
JUNE	12,488	9,365	13,897	16,043	9,197	-42.67%
JULY	12,842	12,157	11,415	7,454	15,022	101.53%
AUG	12,465	15,130	20,048	11,967	9,650	-19.36%
SEPT	11,832	9,867	12,359	8,190	11,409	39.30%
OCT	10,086	15,810	12,269	13,672	13,808	0.99%
NOV	6,253	13,410	9,357	11,179	3,074 Note 1	-72.50%
DEC	9,197	12,631	10,790	10,998	16,657	51.45%
JAN	8,567	21,272	9,705	10,916		
FEB	11,546	13,571	11,525	12,376		
MARCH	12,474	17,407	11,820	8,467		
APRIL	10,141	12,327	15,939	9,979		
TOTAL	\$ 132,993	\$ 164,037	\$ 155,275	\$ 131,932	\$ 89,384	\$ 1,492.00 DUI Fines
MTH AVG	\$ 11,083	\$ 13,670	\$ 12,940	\$ 10,994	\$ 11,173	\$ 2,923.00 Overweight
BUDGET	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 125,000	\$ 60,070.00 D.C. Circuit Court
						\$ 24,899.00 Village issued
						\$ 89,384.00

YEAR TO DATE LAST YEAR : \$ 90,194

YEAR TO DATE THIS YEAR : \$ 89,384

DIFFERENCE : \$ (810)

PERCENTAGE CHANGE

-0.90%

BUDGETED REVENUE: \$ 125,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 71.51%

PROJECTION OF ANNUAL REVENUE : \$ 130,747

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 5,747

EST. PERCENT DIFF ACTUAL TO BUDGET 4.60%

Note 1 - Two payments from DuPage Cty for November received on 12/4/2019

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1		Note 2					
	15-16	16-17	17-18	18-19	19-20			
MAY	\$ 39,110	\$ 60,454	\$ 57,850	\$ 75,711	\$ 53,890			
JUNE	32,810	76,985	48,425	69,125	50,335			
JULY	33,585	70,820	60,185	82,250	73,600			
AUG	12,160	84,520	49,475	92,970	78,455			
SEPT	3,559	81,365	52,170	86,300	70,770			
OCT	3,985	66,295	50,230	95,425	67,034			
NOV	18,825	50,555	51,165	84,560	60,280			
DEC	26,400	50,850	50,575	85,365	66,015			
JAN	41,225	59,660	44,045	73,419				
FEB	61,384	38,590	64,700	68,560				
MARCH	51,851	36,200	71,567	59,010				
APRIL	58,285	43,500	74,330	59,345				
TOTAL	\$ 383,179	\$ 719,794	\$ 674,717	\$ 932,040	\$ 520,379			
MTH AVG	\$ 31,932	\$ 59,983	\$ 56,226	\$ 77,670	\$ 65,047			
BUDGET	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000			
	YEAR TO DATE LAST YEAR :					\$ 671,706		
	YEAR TO DATE THIS YEAR :					\$ 520,379		
	DIFFERENCE :					\$ (151,327)		
	PERCENTAGE CHANGE:					-22.53%		
	BUDGETED REVENUE:					\$ 600,000		
	PERCENTAGE OF YEAR COMPLETED :					66.67%		
	PERCENTAGE OF REVENUE TO DATE :					86.73%		
	PROJECTION OF ANNUAL REVENUE :					\$ 722,063		
	EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 122,063		
	EST. PERCENT DIFF ACTUAL TO BUDGET					20.3%		

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	15-16	16-17	17-18	18-19	19-20
MAY	\$ 11,448	\$ 28,379	\$ 74,352	5 \$ 53,165	\$ 25,054
JUNE	21,083	12,846	15,651	63,398	7 19,755
JULY	19,427	19,166	34,261	87,643	8 86,908
AUG	15,151	59,754	2 63,136	42,532	12,752
SEPT	146,016	1 62,108	3 39,902	30,008	21,357
OCT	24,175	127,894	4 60,823	24,737	58,337
NOV	39,743	72,070	43,295	61,612	9 19,078
DEC	15,972	9,338	11,428	23,253	14,490
JAN	9,450	39,549	62,106	6 47,395	
FEB	9,393	25,008	27,862	230,171	10
MARCH	32,001	15,940	28,651	16,948	
APRIL	24,754	16,072	150,099	6 29,191	
TOTAL	\$ 368,613	\$ 488,124	\$ 611,566	\$ 710,053	\$ 257,731
MTH AVG	\$ 30,718	\$ 40,677	\$ 50,964	\$ 59,171	\$ 32,216
BUDGET	\$ 200,000	\$ 225,000	\$ 240,000	\$ 250,000	\$ 275,000

1 - 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.

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

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

4 - Oct 2016 includes permit to Peter Michael Realty

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

6 - includes permit to Rose Development (Compass Arena)

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

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

9- includes permits to ArcVision (Harlem Irving), Pulte Homes (2) & GEA Architects (Lumes)

10- includes permits to ROC Willowbrook for new storage facility (2 buildings)

11 - includes Target interior remodel; new single family house

YEAR TO DATE LAST YEAR:	\$ 386,348
YEAR TO DATE THIS YEAR:	\$ 257,731
DIFFERENCE:	\$ (128,617)

PERCENTAGE OF CHANGE:	-33.29%
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BUDGETED REVENUE:	\$ 275,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	93.72%
PROJECTION OF ANNUAL REVENUE :	\$ 473,673
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 198,673

EST. PERCENT DIFF ACTUAL TO BUDGET	72.24%
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VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

BILLING MONTH	Note 1					% change from same month last fiscal year	
	15-16	16-17	17-18	18-19	19-20		
MAY	\$ 256,706	\$ 263,161	\$ 247,847	\$ 238,010	\$ 235,731	-1.0%	
JUNE	314,253	336,148	315,225	324,934	310,934	-4.3%	
JULY	218,363	239,324	238,556	231,577	226,646	-2.1%	
AUG	303,288	322,609	335,018	316,533	310,599	-1.9%	
SEPT	359,696	544,406	351,489	370,074	349,902	-5.5%	
OCT	236,358	255,530	257,241	240,680	250,311	4.0%	
NOV	310,296	312,524	320,151	302,506	288,728	-4.6%	
DEC	325,328	318,013	329,836	309,763	271,826	-12.2%	
JAN	197,312	217,387	207,114	208,767		-100.0%	
FEB	261,709	223,201	250,258	252,660		-100.0%	
MARCH	326,533	294,917	301,012	304,339		-100.0%	
APRIL	189,498	214,681	207,182	208,825		-100.0%	
TOTAL	\$ 3,299,340	\$ 3,541,901	\$ 3,360,929	\$ 3,308,668	\$ 2,244,677		
MTH AVG	\$ 274,945	\$ 295,158	\$ 280,077	\$ 275,722	\$ 280,585		
BUDGET	\$ 3,316,000	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000	\$ 3,200,000		

The last rate increase was 12%, effective 1/1/15

Note 1 - Sept 2016 includes catch-up bill for shopping center \$181,169

YEAR TO DATE LAST YEAR:	\$ 2,334,077
YEAR TO DATE THIS YEAR:	\$ 2,244,677
DIFFERENCE:	\$ (89,400)

PERCENTAGE OF INCREASE:

-3.83%

BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	70.15%
PROJECTION OF ANNUAL REVENUE :	\$ 3,181,939
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (18,061)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.56%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL HOTEL/MOTEL TAXES

Note 1, 2

Note 3

MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 4,489	\$ 18,523	\$ 20,240	\$ 19,596	\$ 20,574
JUNE	5,581	21,089	22,069	24,542	23,851
JULY	27,829	22,892	25,925	28,692	26,312
AUG	30,072	28,480	27,346	28,026	27,034
SEPT	23,430	19,562	21,506	22,570	26,252
OCT	22,458	26,887	27,690	23,943	19,660
NOV	20,112	21,561	21,655	23,345	21,112
DEC	16,043	20,626	17,117	17,997	19,517
JAN	17,287	16,184	14,899	15,768	
FEB	15,509	13,982	12,963	15,144	
MARCH	13,763	13,759	13,893	14,187	
APRIL	15,745	18,825	17,918	19,097	
TOTAL	\$ 212,318	\$ 242,370	\$ 243,221	\$ 252,907	\$ 184,312
MTH AVG	\$ 17,693	\$ 20,198	\$ 20,268	\$ 21,076	\$ 23,039
BUDGET	\$ 210,000	\$ 243,000	\$ 232,365	\$ 246,000	\$ 248,000

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.

Note 3 - The Village raised the hotel tax from 5% to 6% effective Nov. 1, 2019 (payments collected in Dec 2019).

Red Roof Inn paid their Nov. tax at 5%, the Village has notified them of the error.

YEAR TO DATE LAST YEAR: \$ 188,711

YEAR TO DATE THIS YEAR: \$ 184,312

DIFFERENCE: \$ (4,399)

PERCENTAGE CHANGE: **-2.33%**

BUDGETED REVENUE: \$ 248,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 74.32%

PROJECTION OF ANNUAL REVENUE : \$ 247,012

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (988)

EST. PERCENT DIFF ACTUAL TO BUDGET **-0.4%**

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	15-16	16-17	17-18	18-19	19-20
MAY	\$ 19,862	\$ 19,435	\$ 18,698	\$ 19,550	\$ 18,903
JUNE	18,649	19,302	18,958	17,998	17,323
JULY	12,105	12,173	15,055	16,495	15,793
AUG	21,542 ¹	19,538	19,740	19,360	19,740
SEPT	20,756 ¹	18,555	18,646	18,668	28,399 ²
OCT	13,977 ¹	16,379	16,481	15,595	30,847 ^{2a}
NOV	18,160 ¹	18,960	18,870	20,460	28,304 ^{2a}
DEC	21,032	19,318	19,231	19,263	31,871 ^{2a}
JAN	19,274	20,259	18,870	18,549	
FEB	18,616	19,259	19,320	18,528	
MARCH	18,762	18,362	16,738	16,851	
APRIL	16,136	15,656	16,593	16,115	
TOTAL	\$ 218,871	\$ 217,196	\$ 217,200	\$ 217,432	\$ 191,180
MTH AVG	\$ 18,239	\$ 18,100	\$ 18,100	\$ 18,119	\$ 23,898
BUDGET	\$ 203,252	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343

YEAR TO DATE LAST YEAR : \$ 147,389

YEAR TO DATE THIS YEAR : \$ 191,180

DIFFERENCE : \$ 43,791

PERCENTAGE OF CHANGE:

29.71%

BUDGETED REVENUE: \$ 217,343

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 87.96%

PROJECTION OF ANNUAL REVENUE : \$ 282,034

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 64,691

EST. PERCENT DIFF ACTUAL TO BUDGET

29.8%

Note 1 - Received payments in December 2015

Note 2 - Includes 1st distribution of the Transportation Renewal Fund (July) - \$.19/gallon tax of \$12,725 (15.71% to municipalities)

Note 2a - Includes two payments, continuing distribution of the Transportation Renewal Fund