

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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AGENDA

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, FEBRUARY 10, 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. January 13, 2020 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Audit Request for Proposal (RFP)
5. REPORT – Monthly Disbursement Reports – January 2020
6. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Local Gas Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT



MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JANUARY 13, 2020 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 Paul Oggerino, Director of Finance Carrie Dittman and Village Administrator Brian Pabst.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, November 11, 2019 were reviewed. Motion to approve made by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

4. DISCUSSION – Managed Information Technology (IT) Services

Director Dittman reminded 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 advance, 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. Staff has received a proposal from another IT company; however, the proposal was vague on the specific services provided and what would be billed as extra services. It also did not describe the staff that would be assigned to the Village. Due to these and other unknowns, it was not recommended to accept that proposal. The police department has numerous specialized applications that require a lot of troubleshooting and configuration and is a heavy user of the service, and any company selected would have to have that requisite knowledge. The Committee agreed that issuing a Request for Proposal (RFP) for IT services would be the preferred route. However, due to the complexity of applications, staff requested that we have assistance from an external IT expert to assist in drafting the RFP and evaluating responses.

Director Dittman also commented that Windows 7, which the Village currently operates under, will no longer be supported by Microsoft effective this week, which means that Microsoft will no longer put out updates for viruses and other bug fixes. The operating system itself will continue to work. Director Dittman relayed the numerous controls the Village already has in place to mitigate the risks of a virus or malware that may not be prevented due to the lack of continued Microsoft Windows 7 updates. The cost to upgrade to Windows 10 now would be somewhere between \$5,000 - \$10,000 due to the labor costs of installing on every Village computer. The alternative would be to wait until new computers are purchased, which would already have Windows 10 loaded on them, to avoid the duplicate work and cost. The Village is slated to get new computers in Fiscal Year 2020/21 anyway, and the Committee agreed to wait until new computers are purchased.

5. DISCUSSION – Audit Request for Proposal (RFP)

Director Dittman gave the Committee a brief update that she was working on an RFP for auditing services using our prior audit RFP as well as templates provided by Administrator Pabst. Our current auditing firm has been servicing us for about 10 years and it might be time for a fresh set of eyes, as well as competitive fees. She will keep the Committee informed of the progress but hopes to have it completed within the next month.

6. REPORT – Monthly Disbursement Reports – November and December 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 \$9,364,185.
- Payroll monthly total for active employees including all funds - \$286,261 and \$297,759 (2 payrolls each month). The average payroll for the year was \$154,114, which is a 0.46% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$43,885 & 34,347. Daily average fiscal YTD: \$38,835. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,170,523.
- Average daily expenditures for the General Fund only: \$32,423 & 18,049. Fiscal YTD average is \$25,467 which is a 0.17% decrease from the prior year.

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

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

- Sales tax receipts - \$2,964,437 YTD up 11.35% from the prior year. Trending 13.6% over budget. The budget was increased this fiscal year by \$400,000.
- Business District sales tax receipts - Year to date is \$442,961, 43.94% above the prior year and 60.6% 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 - \$619,118 YTD up 14.81% compared to the prior year, 16.8% 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 - \$537,192 YTD down 7.08% from the prior year, 5.2% under budget, consisting of:
 - Telecomm tax - down 9.99%
 - Northern IL gas – down 0.07%
 - ComEd - down 7.54%
- Places of Eating Tax receipts - \$370,130 YTD up 5.2% compared to the prior year, trending 11.27% over budget.
- Fines - \$89,384 YTD down 0.90% compared with the prior year, 4.60% 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 – \$520,379 down 22.53% from the record setting prior year receipts, trending 20.3% over budget. All three approaches are live.

- Building Permit receipts - \$257,731 YTD down 33.29% from the prior year, 72.24% 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 - \$2,244,677 YTD down 3.83% from the prior year, 0.56% below budget.
- Hotel/Motel Tax receipts - \$184,312, 2.33% lower compared with the prior year. The revenue is trending at 0.4% 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 - \$191,180 YTD, up 29.71% from the prior year, 29.8% above budget. Since September we are now receiving 2 payments each month: 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).

8. VISITOR'S BUSINESS

There were no visitors present.

9. COMMUNICATIONS

Director Dittman reminded the Committee of the self-storage tax protest letter that was received from Public Storage's tax counsel. She shared the response as prepared by the Village attorney.

10. ADJOURNMENT

Motion to adjourn at 6:16 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)

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

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1		MONTHLY TOTAL
			HANDWRITTEN CHECKS		
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	665,902.67	167,334.69			
JAN	95,397.43	135,076.33			
JAN		305,838.32	137,010.82	8	\$ 1,506,560.26
FEB					
FEB					\$ -
MAR					
MAR					\$ -
APR					
APR					\$ -
	<u>\$ 6,253,508.21</u>	<u>\$ 4,214,261.18</u>	<u>\$ 402,975.56</u>		<u>\$ 10,870,744.95</u>

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

8 MFT road program check approved separately by Village Board

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

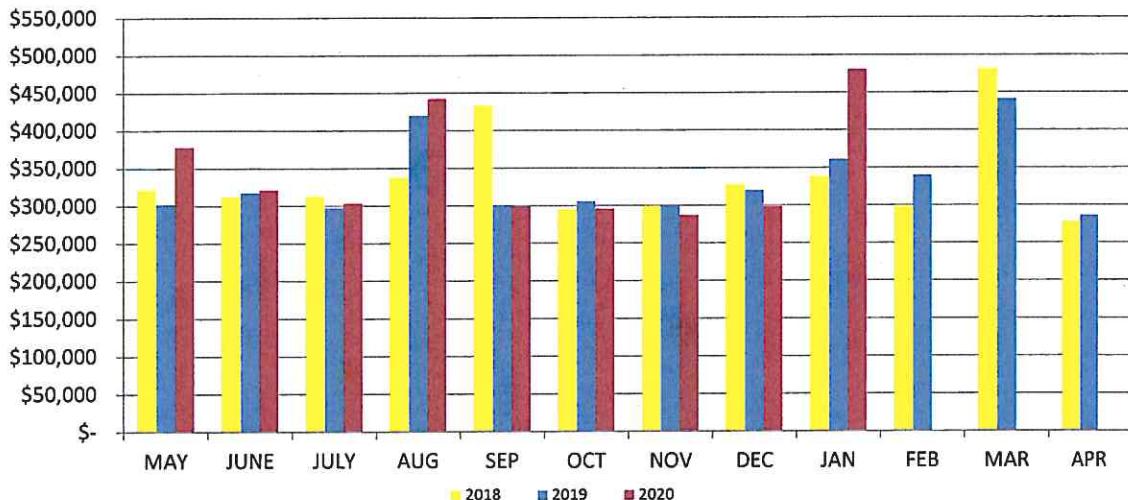
MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

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	414,239	65,749	3
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	\$ 2,780,713	\$ 319,217	20
AVERAGE PAYROLL	\$ 155,179		\$ 153,410				\$ 154,997
CHANGE FROM PRIOR YEAR			-1.14%				1.03%

* Includes safety incentive

Includes Village Administrator retirement payout

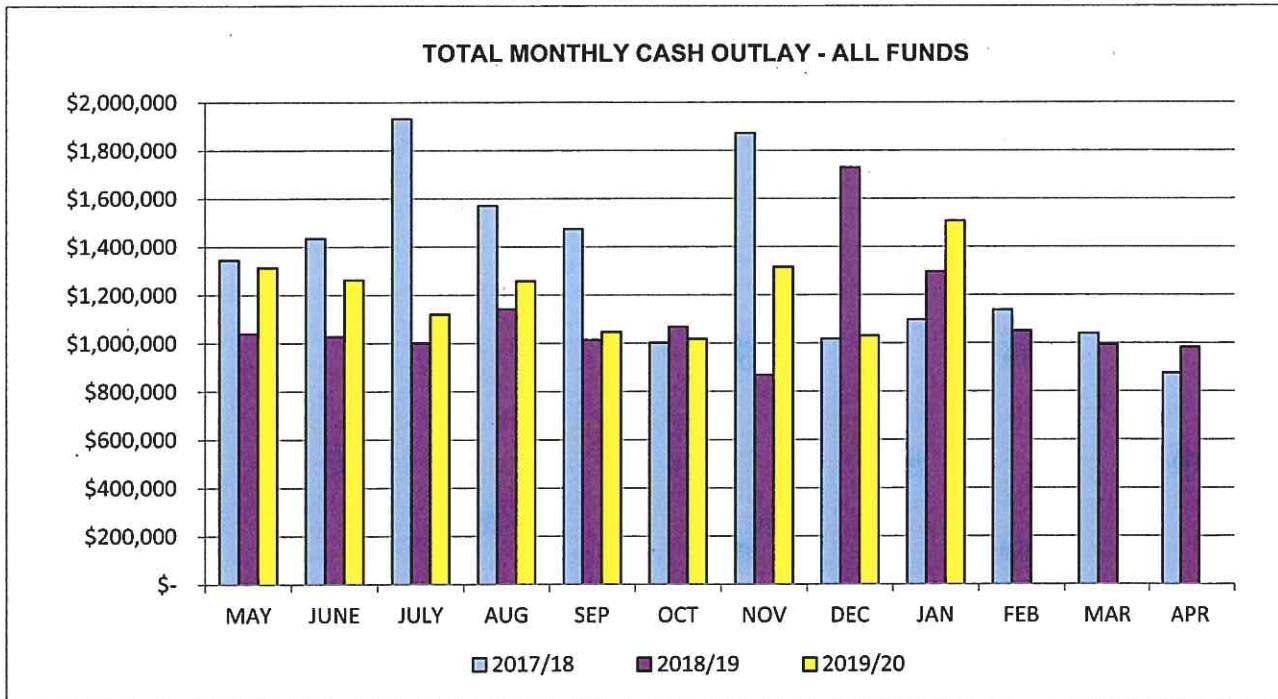
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS

MONTH	MONTHLY TOTALS			DAILY AVERAGE FISCAL 2019/20
	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20	
MAY	\$ 1,344,473	B	\$ 1,040,070	\$ 42,389
JUNE	1,434,254	C,D	1,027,203	42,084
JULY	1,931,329	B,C,D	1,002,201	36,111
AUG	1,569,952	C,D	1,140,853	40,552
SEP	1,473,375	D	1,013,460	34,876
OCT	1,001,287	D	1,067,553	32,832
NOV	1,871,238	B	868,212	43,885
DEC	1,017,934	E	1,728,219	33,239
JAN	1,097,010		1,295,655	48,599
FEB	1,137,731	E	1,050,881	
MAR	1,039,332		994,241	
APR	875,327		982,578	
TOTAL	\$ 15,793,242		\$ 13,211,126	\$ 10,870,744
AVERAGE	\$ 1,316,104		\$ 1,100,927	\$ 1,207,860
				\$ 39,396

- 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**

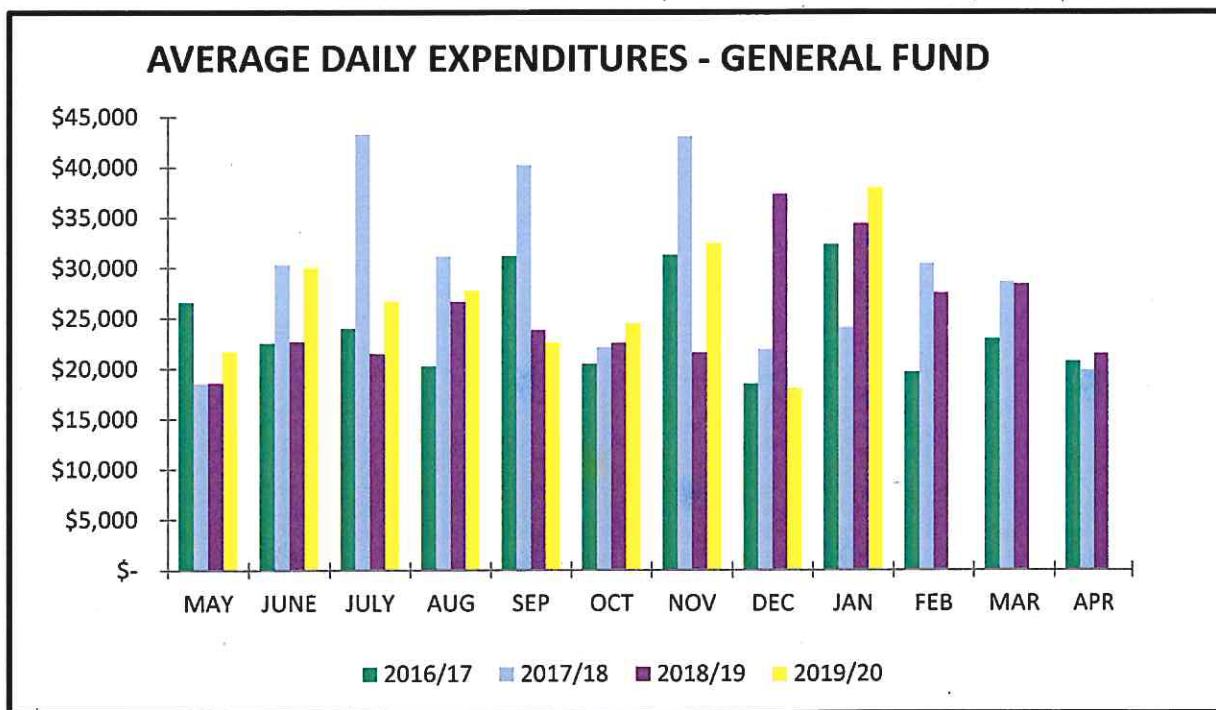
MONTH	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20
MAY	\$ 26,585	\$ 18,548	\$ 18,531	\$ 21,671
JUNE	22,563	30,355	22,655	30,024
JULY	24,006	43,297 A	21,462	26,717 *
AUG	20,266	31,156	26,618	27,764
SEP	31,190	40,215	23,835	22,574
OCT	20,454	22,129	22,535	24,513
NOV	31,257	43,060 A,B	21,549	32,423
DEC	18,476	21,898	37,302 B,D	18,049
JAN	32,341	24,115	34,349	37,955
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	\$ 26,854
% CHANGE		21.77%	-13.45%	5.27%

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						% increase					
DIST	MADE	15-16		16-17		17-18		18-19		19-20	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		375,088	13.97%
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			

WILLIAMS 375,500 375,500 375,500 375,500

BUDGET \$ 3,600,000 \$ 3,600,000 \$ 3,600,000 \$ 3,600,000 \$ 3,600,000 \$ 4,000,000

YEAR TO DATE LAST YEAR : \$ 2,991,392

YEAR TO DATE THIS YEAR : \$ 3,339,525

DIFFERENCE : \$ 348,133

PERCENTAGE CHANGE:

11.64%

CURRENT FISCAL YEAR :

\$ 4,000,000

PERCENTAGE OF YEAR COMPLETED:

75.00%

PERCENTAGE OF REVENUE TO DATE:

83.49%

PROJECTION OF ANNUAL REVENUE:

9 4553 824

EST. DOLLAR DIFF ACTUAL TO BUDGET

9 553 824

EST. PERCENT DIFF ACTUAL TO BUDGET

12.85%

EST. PERCENT DIFF ACTUAL TO BUDGET 13.85%

13.85%

EST. 1971. **THE VINTAGE VILLAGE** • 100% VINTAGE. 100% VILLAGE. 100% VINTAGE VILLAGE.

THE BIRDS

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	53,534
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 \$ 496,495

MTH AVG \$ 36,122 \$ 45,101 \$ 55,166

BUDGET \$ 518,650 \$ 450,000 \$ 485,000

YEAR TO DATE LAST YEAR : \$ 351,905

YEAR TO DATE THIS YEAR : \$ 496,495

DIFFERENCE : \$ 144,590

PERCENTAGE CHANGE :

41.09%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 75.00%

PERCENTAGE OF REVENUE TO DATE : 102.37%

PROJECTION OF ANNUAL REVENUE : \$ 763,587

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 278,587

EST. PERCENT DIFF ACTUAL TO BUDGET

57.4%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	15-16		16-17		17-18		Note 1		Note 2		Note 3	
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		78,153		
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	\$	697,271		
MTH AVG	\$	75,844	\$	67,270	\$	64,535	\$	69,095	\$	77,475		
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:	\$	610,123
YEAR TO DATE THIS YEAR:	\$	697,271
DIFFERENCE:	\$	87,148

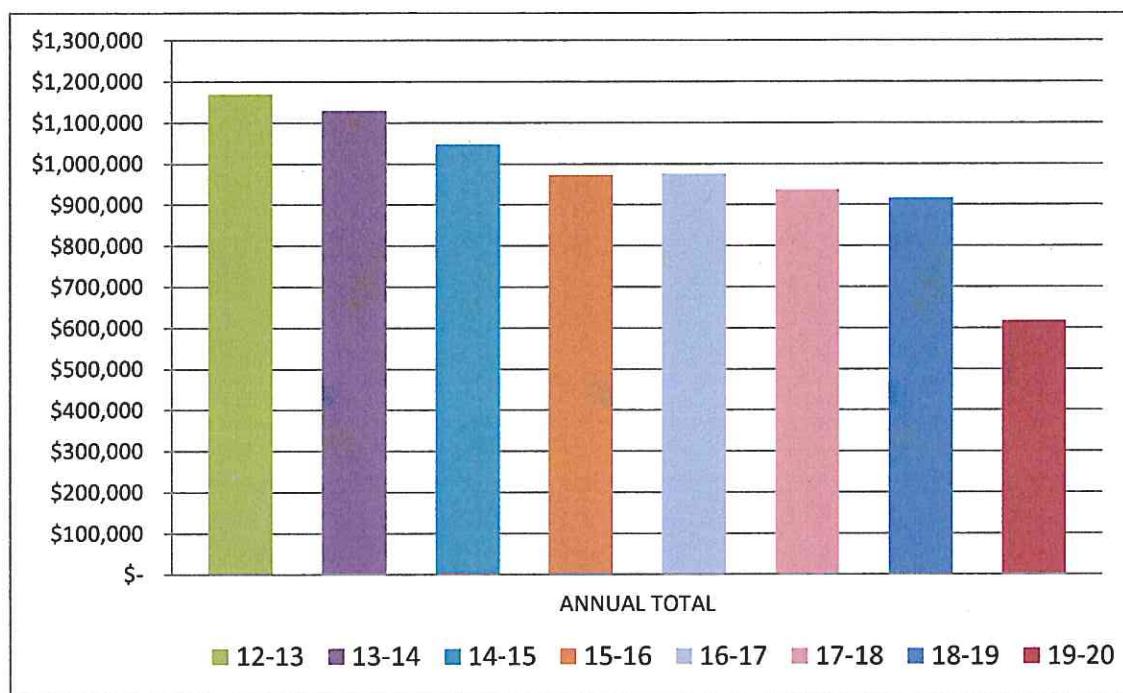
PERCENTAGE CHANGE: 14.28%

BUDGETED REVENUE:	\$	815,000
PERCENTAGE OF YEAR COMPLETED :		75.00%
PERCENTAGE OF REVENUE TO DATE :		85.55%
PROJECTION OF ANNUAL REVENUE :	\$	947,572
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	132,572
EST. PERCENT DIFF ACTUAL TO BUDGET		16.3%

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

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

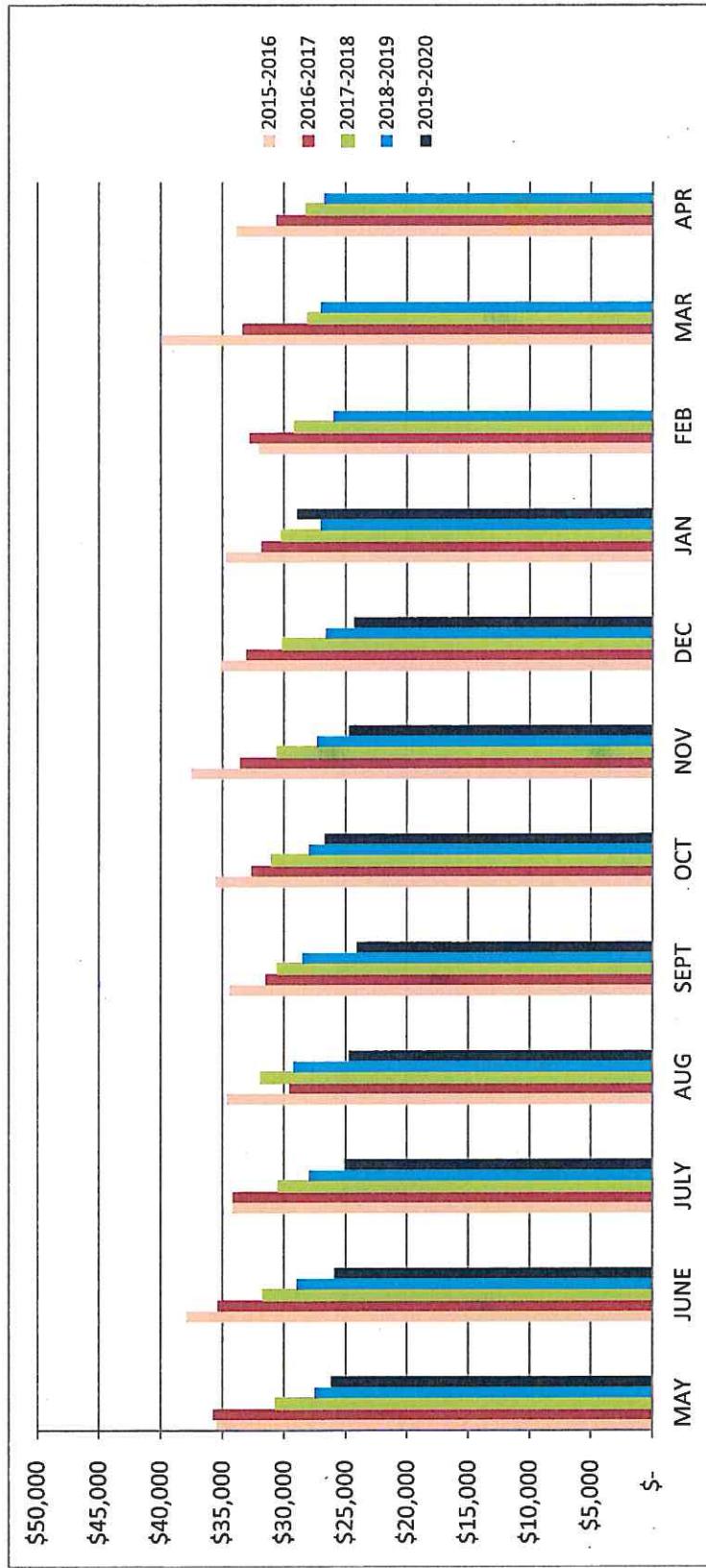
MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 76,117	\$ 76,429	\$ 71,829	\$ 73,377	\$ 67,576
JUNE	77,206	73,715	72,444	66,122	61,990
JULY	74,787	78,330	73,703	68,284	63,109
AUG	77,480	79,068	79,315	76,782	69,155
SEPT	83,767	80,232	78,406	74,848	73,700
OCT	84,774	83,653	76,352	77,551	70,250
NOV	77,541	74,678	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	79,863
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	\$ 617,055
MTH AVG	\$ 80,993	\$ 81,289	\$ 78,021	\$ 76,311	\$ 68,562
BUDGET	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000
YEAR TO DATE LAST YEAR:			\$ 659,804		
YEAR TO DATE THIS YEAR:			\$ 617,055		
DIFFERENCE:			\$ (42,749)		
PERCENTAGE CHANGE:			-6.48%		
BUDGETED REVENUE:				\$ 898,000	
PERCENTAGE OF YEAR COMPLETED :				75.00%	
PERCENTAGE OF REVENUE TO DATE :				68.71%	
PROJECTION OF ANNUAL REVENUE :				\$ 856,399	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (41,601)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-4.6%	



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	28,967
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	\$ 230,743
5 year average:		\$ 386,909			YTD PRIOR YEAR	\$ 251,213
					YTD CURRENT YEAR	<u>\$ 230,743</u>
					DIFFERENCE	<u>\$ (20,470)</u>
					PERCENTAGE CHANGE	<u>-8.15%</u>

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



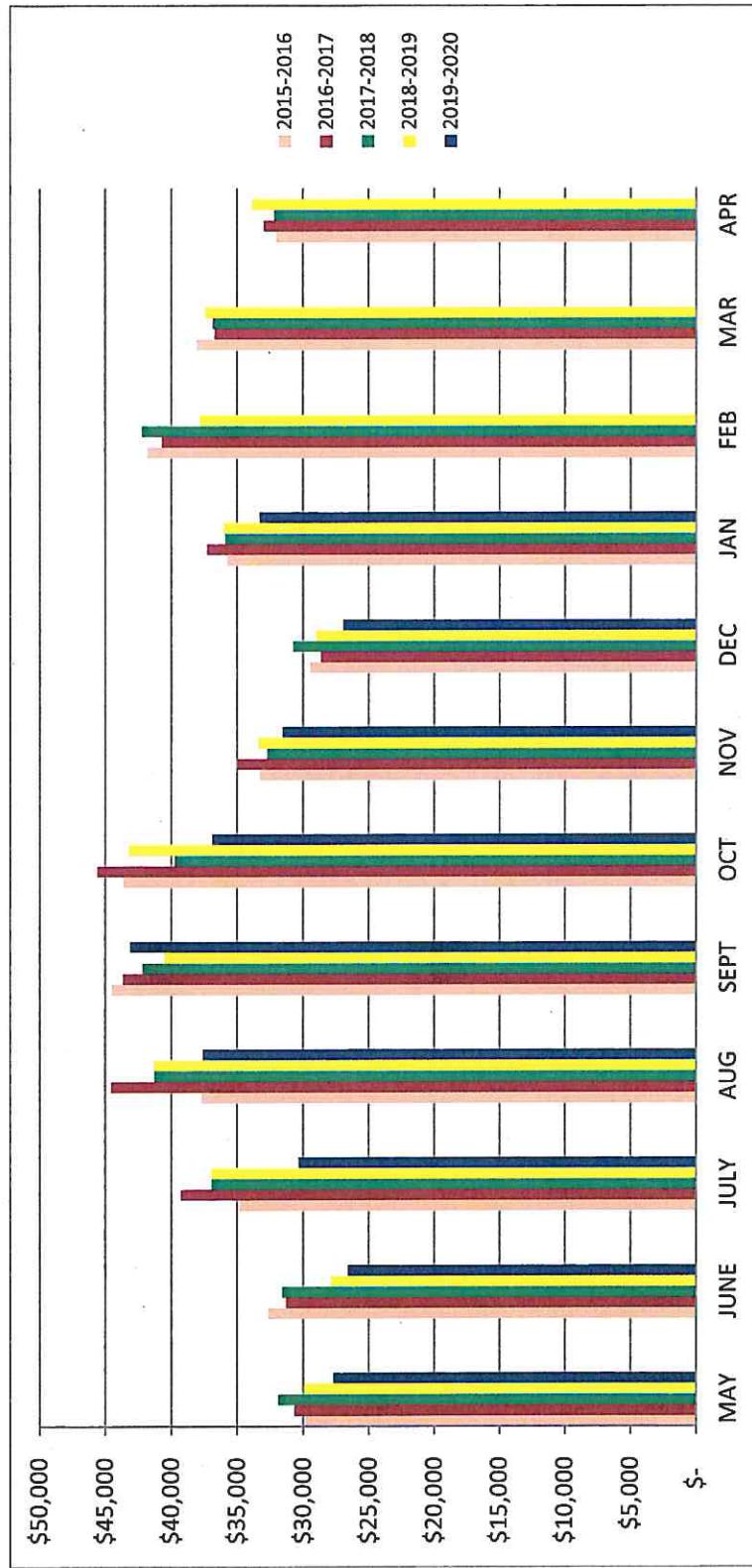
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<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	\$ 27,131	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692
JUNE	15,821	6,932	7,347	9,161	9,247	9,463
JULY	9,063	6,147	5,462	6,341	6,155	7,695
AUG	6,850	5,482	5,261	6,175	6,253	6,826
SEPT	9,298	5,187	5,386	5,736	5,810	6,482
OCT	6,986	5,873	5,747	5,600	6,372	6,657
NOV	7,796	7,043	6,471	6,071	9,305	8,023
DEC	13,316	8,900	12,010	12,635	15,590	15,814
JAN	22,014	12,720	19,149	15,856	18,618	17,596
FEB	27,140	16,804	23,695	25,618	19,961	
MAR	22,595	17,469	20,597	19,908	26,447	
APR	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	
TOTAL:	\$ 187,745	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 92,248
5 year average:		\$ 148,589				
				YTD PRIOR YEAR	\$ 93,325	
				YTD CURRENT YEAR	\$ 92,248	
				DIFFERENCE	\$ (1,077)	-1.15%
				PERCENTAGE CHANGE		

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	33,300
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	\$ 427,043	\$ 294,064	
				YTD PRIOR YEAR	\$ 318,017	
				YTD CURRENT YEAR	\$ 294,064	
				DIFFERENCE	\$ (23,953)	
				PERCENTAGE CHANGE	-7.53%	

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL GAS TAX**

Note 1

MONTH	19-20
MAY	\$ -
JUNE	-
JULY	-
AUG	-
SEPT	-
OCT	-
NOV	-
DEC	-
JAN	23,074
FEB	
MARCH	
APRIL	
TOTAL	\$ 23,074
MTH AVG	\$ 23,074
<i>BUDGET</i>	<i>\$ -</i>

Note 1 - The Village implemented the \$.05/gallon local gas tax effective Dec 1, 2019 (payments collected in Jan 2020). 5 out of 6 stations have remitted their tax by January 31.

VILLAGE OF WILLOWBROOK
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	50,666
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	\$ 420,796
MTH AVG	\$ 43,192	\$ 41,710	\$ 42,909	\$ 44,067	\$ 46,755
BUDGET	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000	\$ 500,000
YEAR TO DATE LAST YEAR:				\$ 395,930	
YEAR TO DATE THIS YEAR:				<u>\$ 420,796</u>	
DIFFERENCE:				\$ 24,866	
PERCENTAGE OF INCREASE:				6.28%	
BUDGETED REVENUE:				\$ 500,000	
PERCENTAGE OF YEAR COMPLETED :				75.00%	
PERCENTAGE OF REVENUE TO DATE :				84.16%	
PROJECTION OF ANNUAL REVENUE :				\$ 562,019	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 62,019	
EST. PERCENT DIFF ACTUAL TO BUDGET				12.40%	

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST						Difference from Prior Year
	15-16	16-17	17-18	18-19	19-20	
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 Note 1	-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 2	-72.50%
DEC	9,197	12,631	10,790	10,998	16,657	51.45%
JAN	8,567	21,272	9,705	10,916	23,297	113.42%
FEB	11,546	13,571	11,525	12,376		-100.00%
MARCH	12,474	17,407	11,820	8,467		-100.00%
APRIL	10,141	12,327	15,939	9,979		-100.00%
TOTAL	\$ 132,993	\$ 164,037	\$ 155,275	\$ 131,932	\$ 112,681	\$ 2,360.00 DUI Fines \$ 7,422.00 Overweight
MTH AVG	\$ 11,083	\$ 13,670	\$ 12,940	\$ 10,994	\$ 12,520	\$ 73,475.00 D.C. Circuit Court \$ 29,424.00 Village issued
BUDGET	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 125,000	\$ 112,681.00
YEAR TO DATE LAST YEAR :				\$ 101,110		
YEAR TO DATE THIS YEAR :				\$ 112,681		
DIFFERENCE :				\$ 11,571		
PERCENTAGE CHANGE				11.44%		
BUDGETED REVENUE:				\$ 125,000		
PERCENTAGE OF YEAR COMPLETED :				75.00%		
PERCENTAGE OF REVENUE TO DATE :				90.14%		
PROJECTION OF ANNUAL REVENUE :				\$ 147,030		
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 22,030		
EST. PERCENT DIFF ACTUAL TO BUDGET				17.62%		

Note 1 - Began including overweight truck fines beginning August 2019

Note 2 - 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	58,086			
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	\$ 578,465			
MTH AVG	\$ 31,932	\$ 59,983	\$ 56,226	\$ 77,670	\$ 64,274			
BUDGET	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000			
	YEAR TO DATE LAST YEAR :					\$ 745,125		
	YEAR TO DATE THIS YEAR :					\$ 578,465		
	DIFFERENCE :					\$ (166,660)		
	PERCENTAGE CHANGE:					-22.37%		
	BUDGETED REVENUE:					\$ 600,000		
	PERCENTAGE OF YEAR COMPLETED :					75.00%		
	PERCENTAGE OF REVENUE TO DATE :					96.41%		
	PROJECTION OF ANNUAL REVENUE :					\$ 723,573		
	EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 123,573		
	EST. PERCENT DIFF ACTUAL TO BUDGET					20.6%		

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

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

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 11,448	\$ 28,379	\$ 74,352	\$ 53,165	\$ 25,054
JUNE	21,083	12,846	15,651	63,398	19,755
JULY	19,427	19,166	34,261	87,643	86,908
AUG	15,151	59,754	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	19,078
DEC	15,972	9,338	11,428	23,253	14,490
JAN	9,450	39,549	62,106	47,395	144,660
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	\$ 402,391
MTH AVG	\$ 30,718	\$ 40,677	\$ 50,964	\$ 59,171	\$ 44,710
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

12 - includes Beyond Self Storage permit

YEAR TO DATE LAST YEAR:	\$ 433,743
YEAR TO DATE THIS YEAR:	\$ 402,391
DIFFERENCE:	\$ (31,352)

PERCENTAGE OF CHANGE:	-7.23%
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BUDGETED REVENUE:	\$ 275,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	146.32%
PROJECTION OF ANNUAL REVENUE :	\$ 658,729
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 383,729
EST. PERCENT DIFF ACTUAL TO BUDGET	139.54%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE**

BILLING MONTH						% 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	202,532	-3.0%
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	\$ 2,447,209	
MTH AVG	\$ 274,945	\$ 295,158	\$ 280,077	\$ 275,722	\$ 271,912	
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:	\$ 2,542,844
YEAR TO DATE THIS YEAR:	\$ 2,447,209
DIFFERENCE:	\$ (95,635)

PERCENTAGE OF INCREASE: -3.76%

BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	76.48%
PROJECTION OF ANNUAL REVENUE :	\$ 3,184,231
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (15,769)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.49%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL HOTEL/MOTEL TAXES

MONTH	Note 1, 2			Note 3		
	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	17,169	
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	\$ 201,481	
MTH AVG	\$ 17,693	\$ 20,198	\$ 20,268	\$ 21,076	\$ 22,387	
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 and the shortage has been collected.

YEAR TO DATE LAST YEAR:	\$ 204,479
YEAR TO DATE THIS YEAR:	\$ 201,481
DIFFERENCE:	\$ (2,998)

PERCENTAGE CHANGE: -1.47%

BUDGETED REVENUE:	\$ 248,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	81.24%
PROJECTION OF ANNUAL REVENUE :	\$ 249,199
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 1,199
EST. PERCENT DIFF ACTUAL TO BUDGET	0.5%

VILLAGE OF WILLOWBROOK
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	37,488 2a
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	\$ 228,668
MTH AVG	\$ 18,239	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,408
BUDGET	\$ 203,252	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343

YEAR TO DATE LAST YEAR : \$ 165,938

YEAR TO DATE THIS YEAR : \$ 228,668

DIFFERENCE : \$ 62,730

PERCENTAGE OF CHANGE:

37.80%

BUDGETED REVENUE: \$ 217,343

PERCENTAGE OF YEAR COMPLETED : 75.00%

PERCENTAGE OF REVENUE TO DATE : 105.21%

PROJECTION OF ANNUAL REVENUE : \$ 299,628

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 82,285

EST. PERCENT DIFF ACTUAL TO BUDGET

37.9%

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