

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, SEPTEMBER 14, 2020, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

DUE TO THE COVID 19 PANDEMIC THE VILLAGE WILL BE UTILIZING A CONFERENCE CALL FOR THIS MEETING.

THE PUBLIC CAN UTILIZE THE FOLLOWING CALL IN NUMBER:

Dial in Phone Number: (312) 626-6799
Meeting ID: 841 5548 8982

Written public comments can be submitted by 5:00 pm on Monday, September 14, 2020 by emailing cdittman@willowbrook.il.us.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
August 10, 2020 Regular Meeting of the Finance & Administration Committee
4. REPORT – Final Report Dependent Verification by Dependent Specialists, Inc.
5. DISCUSSION – Comparable Community Salary Survey & Village Pay Structure
6. REPORT – Monthly Disbursement Reports – August 2020
7. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Local Gas Tax, Places of Eating Tax, Hotel/Motel Tax, Fines, Red Light Fines, Building Permits, Water Revenues 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, AUGUST 10, 2020 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

DUE TO THE COVID 19 PANDEMIC THE VILLAGE OFFICES WILL BE CLOSED AND THE VILLAGE WILL BE UTILIZING A CONFERENCE CALL FOR THIS MEETING

1. CALL TO ORDER

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

2. ROLL CALL

Those present at roll call in person were Trustee Michael Mistele, Trustee Paul Oggerino, and Director of Finance Carrie Dittman. Those present by telephone were Chairwoman Sue Berglund, Village Administrator Brian Pabst, and Chief of Police Robert Schaller.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, July 13, 2020 were reviewed.

Motion to approve the minutes made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

4. DISCUSSION – Comparable Community Salary Survey & Village Pay Structure

Director Dittman noted that tonight's presentation is a continuation of the pay structure discussions from prior Finance Committee and Village Board meetings. At the June 8, 2020 Finance Committee meeting, staff presented comparable community results and possible pay plans based on feedback received from the Committee as follows: 9-year step plan; 10% differential between grades; 15 grades used in the plan; fixed increase each year to reach the maximum of that grade at Year 9. At the July 13, 2020 Finance Committee meeting, per the Committee's direction, staff added the target of the 60th percentile of the salary ranges, which is presented again as Exhibit 1.

For this most recent version, staff has plugged each position into the next step of the proposed pay plan based on their current salary, presented as Exhibit 2. As expected, to get each employee to a starting point yields raises of differing percentages. If the next step (highlighted in yellow in Exhibit 2) yielded a raise of < 2.5%, then the following step above that was used (highlighted in pink). 2.5% was used as baseline as this was the Board's last minimum increase, granted 5/1/2019. Using the higher amounts, where applicable, the total increase for the employees (annualized) would be \$76,590.

Exhibit 3 is presented for reference and shows the police union pay plan based on the union's contract request for 2019-2021 and 2.00% increases thereafter. The 9-year range for a patrol officer and for a sergeant were then noted in blue in Exhibit 2 for reference.

Discussion ensued about the pay plan and no further changes to the plan were suggested. However, the placement of the Chief and Deputy Chief was raised by Trustee Oggerino about their salaries compared to the police union sergeants, and it was noted that their placement may be modified. Staff asked for direction on movement once the top of a range is reached, as well as development of a process to reward star performers, i.e. in the form of a bonus

pool. The Committee would like to revisit the plan at one more Finance Committee meeting before it is presented to the full Board of Trustees.

5. DISCUSSION – Flexible Spending Plan Amendment due to COVID-19

Director Dittman noted that the Village adopted a flexible spending plan (also known as a Section 125 plan) on July 1, 1996. The plan allows employees that choose to participate in it to make pre-tax contributions into the plan to pay for medical costs not otherwise covered under the Village health insurance plan, or dependent care expenses (i.e. daycare). The Village has periodically amended the plan for such things as adopting a grace period to incur expenses and increasing the contribution limits.

In accordance with the plan, an employee can choose to withhold from their pay, pre-tax, no more than \$2,500 for medical expenses and \$5,000 for dependent care expenses on an annual basis; the flexible spending plan year coincides with the Village's insurance plan year, which is July 1 – June 30. One of the IRS stipulations for these plans is that the employee's election is irrevocable for the remainder of the plan year, unless certain qualifying events occur (such as marriage, divorce, loss of employment, etc.).

Because of COVID-19, some employees may experience unforeseen hardships and need to change their elections, for example, if their child cannot attend a daycare center that has closed, if planned medical procedures have been postponed, or additional medical procedures are now needed because of COVID-19. An employee that made a prior plan year election is now "stuck" with that choice unless the Village amends the plan. Also, any contributed monies to the plan by the employee are forfeited if they do not spend them by the end of the plan year plus grace period (September 15, 2020). The IRS issued Notice 2020-29 to address these issues, and at the recent request of an employee, staff has been researching what can be done to assist them. It appears a plan amendment due to COVID-19 is allowable, and staff has begun a survey of other towns that have made plan amendments and is seeking sample documents.

The Committee agreed that the amendment should be allowed to provide additional flexibility to the employees. Staff will work with the Village attorney on the language and bring a plan amendment to the full Village Board for consideration.

6. DISCUSSION – Bank Account Closures

Director Dittman explained that the Village was recently contacted by IMET inquiring if we planned to make more deposits, or to close out our existing accounts there. IMET experienced fraud with one of its underlying investments in 2014, and as a result the Village withdrew all remaining deposits except about \$30. We have been advised by IMET that we do not need to maintain an account to receive proceeds from the liquidating trust that was established to recover funds from the fraud.

In addition to the IMET accounts, the Village has unused accounts in the Illinois Funds with very small balances and/or that are not legally required to be maintained as separate accounts. Staff would like to close these accounts to minimize the unnecessary accounting. The accounts are noted on a separate report and include the IMET Funds, IL Funds Hotel/Motel Tax, IL Funds Capital Projects, and IL Funds LAFER Bond Proceeds.

The consensus of the Committee was to close the accounts.

7. REPORT – Monthly Disbursement Reports – July 2020

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

- Total cash outlay for all Village funds –current month is \$1,048,563, Fiscal Year to Date is \$3,116,709.
- Total monthly payroll for active employees including all funds - \$418,790 (3 payrolls). The average payroll for the year was \$141,008, which is a 6.89% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$33,825. Daily average fiscal YTD: \$33,877. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,038,903.
- Average daily expenditures for the General Fund only: \$26,355. Fiscal YTD average is \$21,819 which is a 16.07% decrease from the prior year.

8. **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**

The Committee reviewed and accepted the revenue trend reports for July and key items are highlighted below:

- Sales tax receipts - \$957,442 YTD down 6.6% from the prior year. Trending 19.0% over budget. This represents sales made in February-April, so we are just starting to see the effects of the pandemic. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic.
- Business District sales tax receipts - Year to date is \$107,089, 31.59% below the prior year and 22.8% under budget (there was a formula error on the report). This represents collections of the 1.0% sales tax collected in the Village's new business district. The restricted revenue comes from the Town Center & Pete's Fresh Market developments.
- Income Tax receipts - \$225,251 YTD down 26.18% compared to the prior year, 4.6% under budget. May is normally the largest collection month due to filing of income taxes by April 15, but due to the IRS and IL extensions until July 15, payments are being delayed.
- Utility tax receipts - \$182,302 YTD down 5.4% from the prior year, 6.3% under budget, consisting of:
 - Telecomm tax - down 7.1%
 - Northern IL gas – down 4.6%
 - ComEd - down 4.1%
- Local Gas Tax receipts - \$48,519 YTD. The tax was established December 1, 2019.
- Places of Eating Tax receipts - \$93,573 YTD down 34.2% compared to the prior year, trending 11.6% under budget. This represents April-June sales, which occurred during the pandemic restrictions. We had budgeted for 50% less revenue than normal for April-May and 25% less for June.
- Fines - \$25,635 YTD down 26.3% compared with the prior year, 15% under budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that we are now reporting fine revenue by overweight fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$141,250 down 20.6% from the prior year receipts, trending 0.8% over budget.
- Building Permit receipts - \$91,307 YTD down 30.7% from the prior year, trending 49.7% over budget. A large permit issued in July 2019 to Target is non-recurring.

- Water sales receipts - \$714,127 YTD down 7.7% from the prior year, 7.7% below budget. Commercial usage is billed the following month and many businesses had lower usage in April and May.
- Hotel/Motel Tax receipts - \$45,572, 35.6% lower compared with the prior year. The revenue is trending at 28.4% lower than budget. The additional 1% tax became effective November 1, which began to appear in December collections. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$66,017 YTD, up 26.9% from the prior year, 26.2% above budget. Since September 2019 we receive 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).

9. VISITOR'S BUSINESS

There were no visitors present.

10. COMMUNICATIONS

There were no communications.

11. ADJOURNMENT

Motion to adjourn at 6:21 p.m. was made by Trustee Mistele, seconded by Trustee Oggerino. Motion carried.

(Minutes transcribed by Carrie Dittman)

FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

Final Report for Insurance Dependent Verification:
Dependent Specialists, Inc.

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date: 9/14/20

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

BACKGROUND

At the May 11, 2020 Finance & Administration Committee meeting, staff discussed a new requirement imposed by our health insurance pool, the Intergovernmental Personnel Benefit Cooperative (IPBC). IPBC has mandated that each member must have a dependent audit conducted by December 31, 2020 to ensure that all employee dependents enrolled on the Village's health plan are eligible to participate. IPBC investigated and recommended Dependent Specialists, Inc (DSI) to its membership as a third-party organization to conduct the audit, which was approved by the Finance and Administration Committee. The audit began July 1 and has now concluded.

The executive summary prepared by DSI is attached. 30 employees/retirees were subject to the audit, which encompassed 71 dependents. All 30 participants completed the verification process by submitting the necessary paperwork to DSI; one retiree voluntarily removed a dependent. All other dependents were verified as legitimate.

The Finance Department also functions as the Human Resource Department for the Village, and ongoing verifications are continuously performed as new employees are hired and when qualifying life events occur.

REQUEST FOR FEEDBACK

N/A

STAFF RECOMMENDATION

Accept the report.



Dependent Eligibility Verification Audit Results and Executive Summary Presentation

September 3, 2020



Purpose of Engagement

- IPBC Requirement
- Strengthen Plan Compliance
 - Strengthen Legal Compliance
 - Cost Savings and Reduce Future Claims Costs and Liability
- History of collecting eligibility documents for life events and police pensions

Audit History

Project Scope

Comprehensive Dependent Eligibility Verification Audit

- USPS Letters, Email, Web
- Proactive additional emails, internal reminders and follow-ups

Ongoing Eligibility Maintenance: **In-house**

Program for monthly eligibility verification of newly added dependents through new hire, marriage, birth, OE, yearly working spouse provision enforcement, etc.

It is important to keep your dependent pool **CLEAN**!

** National Average "creep" rate of ineligible dependents making it onto your benefits plan can be well over 3% annually.*

Fees

Initial Comprehensive Dependent Verification Audit

\$3,000.00	30 employees
-\$3,000.00	Previously invoiced and paid
\$0	Paid In Full

* Minimum fee of \$3,000
**Future Maintenance Invoices generated on 5th of month for ongoing maintenance

Baseline

- 30 Employees /Retirees in Audit
- 71 Dependents in Audit

Dependent Annual Employer Costs (Medical Benefits and Premiums):

- *National Average \$4,461 per spouse
- *National Average \$1,810 per child

*Kaiser Family Foundation Employer Survey 2019

Employee Analytics – Support Center

8 inbound phone calls

Average length of call: 4 minutes 22 seconds (keep in mind this includes verification of identity of caller)

Average speed to answer July 1 – July 31: 17 seconds

Most Common Call Purposes:

- 1) Did you get my documents?
- 2) What is my username and password?
- 3) What is your fax number?

Spanish Requested by Pressing "2"

<5.0%

Results

Total Participation 30/30 100%

Completed	30
Non-Responsive	0
Partially Completed	0
In Appeals Stage	0
Terminated	0

Dependent Verification Results

71 Dependents
*0 terminated

Verified

70

Partially Verified

0

Appeals Stage

0

Terminated

0

Voluntary Removals

1

Passive Removals

0

Next Steps:

- All physical hard copies of employee data were shredded within 30 minutes of receipt at DSI, after having been scanned in.
- All soft documents more than 30 days aged from receipt at DSI **will be destroyed effective 5pm PST 9/15/2020** unless otherwise instructed. This includes documents emailed, faxed, mailed/scanned and uploaded via web. Documents will be deleted from recovery and all back-ups as well.
- **Client conducts carrier Notification of Removals.** ** DSI has resources to assist employees with insurance options for ineligible dependents including Healthcare.gov or Private Exchanges.
- Submit future qualifying dependent events for monthly **maintenance** by upload at www.dsiverify.com, or email to fsg@dependentspecialists.com (*please password protect and send password in separate email*). *SFTP file feed option also available.*

Commentary

- 100% total participation is outstanding!
- Strong start with good internal announcement and employee awareness
- Employees that contacted DSi seemed positive about the experience, with mostly general questions, a few technology and validity questions. No call escalations to managers necessary.
- Important to continue a “Culture of Compliance” moving forward.

Keys to Project Success

- Multiple letters in first weeks of audit, internal announcement, additional internal follow-ups.
- Email and online portal use whenever possible made for fast communication and follow-up, particularly on the partial submissions.

HR support- Active participant, getting new addresses, asking good questions, open communication, internal follow-up on stragglers. **Thank you, Carrie and Diane!**

• Consultant involvement with project – nice to see engaged with the DEV project. **Thank you, Jennifer!**



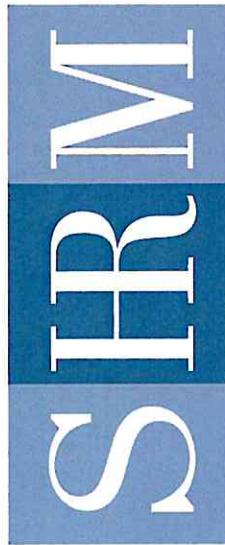
Client Referral Program

DSI is a company founded by HR professionals. We are sensitive to the difficulty HR may have in publicly bringing value to the organization. If you refer any organization that becomes a client, **DSI will contribute 7%* of the first year's revenue to your Human Resources efforts.**

Examples:

- New TV(s) for employee break room
- Popcorn machine with 2 years of popcorn/butter
- Remodel/repaint/refurbish employee break room
- Food truck(s) with paid lunches
- Bounce houses
- General contribution to Employee Appreciation Day
- Ice cream social
- Caffeine Break
- Happy Hour
- New ATS, HRIS, Copier, Printer, etc.
- ***Use your imagination!***

You know people!



SOCIETY FOR HUMAN
RESOURCE MANAGEMENT

DSI Provides:

- Dependent Audit
- Maintenance Program
- Working Spouse Audit
- Group Life Audit
- ITAR

*Subject to \$50,000 cap per referred client

Thank you!

**We appreciate you entrusting this important
benefits project to DS1.**

It has been our pleasure to work with you, and we hope
to work with you in the future!

Survey Forthcoming

*Please consider if you would be a reference
for DS1 in the future?*

FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
Comparable Community Salary Survey & Village Pay Structure	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety
	Meeting Date: 9/14/20
<input checked="" type="checkbox"/> Discussion Only	<input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)
<input type="checkbox"/> Seeking Feedback	<input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)
<input type="checkbox"/> Regular Report	<input type="checkbox"/> Report/documents requested by Committee
BACKGROUND	
<p>Staff was directed to conduct a non-sworn employee salary survey as a part of FY 20/21 budget discussions and for future consideration. This report was presented to the Village Board at the May 11, 2020 meeting. Two salary surveys were conducted, the first using seven towns (presented 5/11) and a second using twelve (presented 6/8). The survey results indicate that the Village of Willowbrook is under the average salary ranges in most categories.</p> <p>Staff presented comparable community results and possible pay plans based on a 9-year step plan to the Finance and Administration Committee on June 8, 2020, and incorporated feedback into the meetings held July 13, 2020, August 10, 2020, and current presentation as follows:</p> <ul style="list-style-type: none"> • Use a 9-year step to reach the maximum of the range (as presented June 8) • Use a 10% differential between grades (as presented June 8) • Incorporate 15 grades into the pay plan (as presented June 8) • Use a fixed increase each year to reach the maximum at Year 9 (as presented June 8) • Use the 60th percentile of the comparable community surveys to place Willowbrook's existing positions into a grade (as presented July 13) • Plug each position into the correct year of the new pay plan based on current salary (as presented August 10 and again as EXHIBIT 1; if resulting increase was < 2.5%, move to next step in pay plan) <p>EXHIBIT 2 is a summarized version of Exhibit 1. Using the higher amounts, where applicable, the total annualized wage increase for all non-union employees is \$76,590, assuming the wages were paid retroactively to May 1, 2020. As the board budgeted a 2.5% across the board increase as a placeholder, the total increase would be \$35,494 above the budget.</p> <p>At the bottom of EXHIBIT 2 is additional information on the estimated sworn police officers' salaries at 5/1/2020, which is pending. By contract, sergeants' salary is 13% above the highest patrol officer (Step 9). If the same methodology applied to the non-contractual Deputy Chief and Police Chief, their 5/1/20 salaries would differ from the proposed pay plan as shown in the exhibit.</p> <p>EXHIBIT 3 shows the new 5/1/2020 Willowbrook staff salaries in relation to the comparable communities.</p>	
STAFF RECOMMENDATION	
<p>For discussion and Board direction purposes, staff would like to address the following issues:</p> <ol style="list-style-type: none"> 1. Direction on further modification to the pay plan presented above. 2. Direction on initial placement of current employees. 3. Direction on movement once the top of a range is reached. 4. Direction on development of a process to reward star performers, i.e. additional percentage, or bonus; Administrator recommends to Board for approval? 	

COMPARABLE COMMUNITIES - POTENTIAL EMPLOYEE INCREASES
60TH PERCENTILE, 10% INCREASE BETWEEN PAY GRADES (15 GRADES), LEVEL DOLLAR INCREASES
EXHIBIT 1

PRESENTED TO THE FINANCE COMMITTEE 8/10/2020

Total
Increase
\$\$
5/1/2019
Raise

Pay Grade	Position	Current Salary	Next Year Salary (2)	Increase %	Second Year Salary	Increase %	9 YEAR STEP PLAN (1)									Total Increase \$\$	5/1/2019 Raise
							Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9		
1							37,190	39,256	41,322	43,388	45,455	47,521	49,587	51,653	53,719		
2							40,909	43,182	45,455	47,727	50,000	52,273	54,545	56,818	59,091		
3							45,000	47,500	50,000	52,500	55,000	57,500	60,000	62,500	65,000		
4	Building & Zoning Secretary	\$ 45,631	49,500	8.48%			49,500	52,250	55,000	57,750	60,500	63,250	66,000	68,750	71,500	3,869	4.72%
	Police Secretary 1	\$ 57,550	57,750	0.35%	60,500	5.13%	49,500	52,250	55,000	57,750	60,500	63,250	66,000	68,750	71,500	2,950	4.12%
5	Police Secretary 2	\$ 60,258	60,500	0.40%	63,250	4.97%	49,500	52,250	55,000	57,750	60,500	63,250	66,000	68,750	71,500	2,992	4.02%
	Public Works Secretary (UB)	\$ 51,333	52,250	1.79%	55,000	7.14%	49,500	52,250	55,000	57,750	60,500	63,250	66,000	68,750	71,500	3,667	2.85%
6	Maintenance Worker 1	\$ 52,009	54,450	4.69%			54,450	57,475	60,500	63,525	66,550	69,575	72,600	75,625	78,650	2,441	4.42%
	Maintenance Worker 2	\$ 53,090	54,450	2.56%			54,450	57,475	60,500	63,525	66,550	69,575	72,600	75,625	78,650	1,360	4.37%
7	Maintenance Worker 3	\$ 55,224	57,475	4.08%			54,450	57,475	60,500	63,525	66,550	69,575	72,600	75,625	78,650	2,251	4.27%
	Financial Analyst	\$ 60,000	60,500	0.83%	63,525	5.88%	54,450	57,475	60,500	63,525	66,550	69,575	72,600	75,625	78,650	3,525	n/a
8	Exec Secretary/Deputy Clerk	\$ 55,342	59,895	8.23%			59,895	63,223	66,550	69,878	73,205	76,533	79,860	83,188	86,515	4,553	2.65%
	Police Sec/Accred. Mgr	\$ 56,279	59,895	6.43%			59,895	63,223	66,550	69,878	73,205	76,533	79,860	83,188	86,515	3,616	29.15%
9	Patrol Officer (5)		\$ 96,226	(approx. range \$70,685 - \$118,276)			79,720	84,149	88,578	93,007	97,436	101,865	106,294	110,723	115,151		
10	Supt of Public Works (3)	\$ 85,000	87,692	3.17%			87,692	92,564	97,436	102,308	107,179	112,051	116,923	121,795	126,667	2,692	2.50%
	Building Official (4)	\$ 94,648	97,436	2.95%			87,692	92,564	97,436	102,308	107,179	112,051	116,923	121,795	126,667	2,788	21.87%
11	Police Sergeant (5)	\$ 108,735	(approx. range \$114,070-\$133,652)				96,461	101,820	107,179	112,538	117,897	123,256	128,615	133,974	139,333	7,431	2.50%
	Deputy Chief	\$ 115,825	117,897	1.79%	123,256	6.42%	106,108	112,003	117,897	123,792	129,687	135,582	141,477	147,372	153,267	8,582	n/a
12	Asst Village Admin	\$ 127,000	129,687	2.12%	135,582	6.76%	116,718	123,203	129,687	136,171	142,656	149,140	155,625	162,109	168,593	7,990	2.50%
	Director of Finance	\$ 134,666	136,171	1.12%	142,656	5.93%	116,718	123,203	129,687	136,171	142,656	149,140	155,625	162,109	168,593	5,713	2.50%
13	Police Chief	\$ 123,974	129,687	4.61%			128,390	135,523	142,656	149,789	156,921	164,054	171,187	178,320	185,453		
14	Village Administrator	\$ 165,000	172,614	4.61%			141,229	149,075	156,921	164,767	172,614	180,460	188,306	196,152	203,998	7,614	n/a
NOTES:				Annual Incr.	5.56%	5.26%	5.00%	4.76%	4.55%	4.35%	4.17%	4.00%				\$ 76,590	

1 Ranges include FY 20/21 1.7% COLA adjustment

2 If next step yielded less than 2.5% increase (red), also presented second step

3 Comparable communities title was typically Director of Public Works

4 Comparable communities title was typically Director of Community Development

5 Police union estimated salary range for patrol and sergeant presented for illustrative purposes

COMPARABLE COMMUNITIES - POTENTIAL EMPLOYEE INCREASES SUMMARY

EXHIBIT 2

Pay Grade	Range	Position	5/1/2019 Current Salary	5/1/2020 New salary	FY 20/21 Increase %	FY 19/20 Increase %
1						
2						
3						
4	\$49,500 - \$71,500	Building & Zoning Secretary Police Secretary 1 Police Secretary 2 Public Works Secretary (UB)	\$ 45,631 \$ 57,550 \$ 60,258 \$ 51,333	\$ 49,500 \$ 60,500 \$ 63,250 \$ 55,000	8.48% 5.13% 4.97% 7.14%	4.72% 4.12% 4.02% 2.85%
5	\$54,450 - \$78,650	Maintenance Worker 1 Maintenance Worker 2 Maintenance Worker 3 Financial Analyst	\$ 52,009 \$ 53,090 \$ 55,224 \$ 60,000	\$ 54,450 \$ 54,450 \$ 57,475 \$ 63,525	4.69% 2.56% 4.08% 5.88%	4.42% 4.37% 4.27% n/a hired 5/6/2019
6	\$59,895 - \$86,515	Exec Secretary/Deputy Clerk Police Sec/Accred. Mgr	\$ 55,342 \$ 56,279	\$ 59,895 \$ 59,895	8.23% 6.43%	2.65% 29.15%
7						
8	\$72,473 - \$104,683	Public Works Foreman	\$ 73,943	\$ 76,499	3.46%	4.19%
9						
10	\$87,692 - \$126,667	Supt of Public Works Building Official	\$ 85,000 \$ 94,648	\$ 87,692 \$ 97,436	3.17% 2.95%	2.50% 21.87%
11	\$96,461 - \$139,333	Deputy Chief	\$ 115,825	\$ 123,256	6.42%	2.50%
12	\$106,108 - \$153,267	Asst Village Admin	\$ 127,000	\$ 135,582	6.76%	n/a hired 6/17/2019
13	\$116,718 - \$168,593	Director of Finance Police Chief	\$ 134,666 \$ 123,974	\$ 142,656 \$ 129,687	5.93% 4.61%	2.50% 2.50%
14						
15	\$141,229 - \$203,998	Village Administrator	\$ 165,000	\$ 172,614	4.61%	n/a hired 6/10/2019
						TOTALS

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June 2020 Salary Survey - 7 & 12 Town Surveys
Comparability of Proposed Placement
Exhibit 3

Position	Minimum Avg.	Maximum Avg.	WB Proposed Salary 5/1/2020
Village Administrator			\$ 172,614
60th % - 7 town	\$ 137,420	\$ 185,796	
60th % - 12 town	\$ 136,412	\$ 191,213	
Assistant Village Administrator			\$ 135,582
60th % - 7 town	\$ 102,948	\$ 144,935	
60th % - 12 town	\$ 110,885	\$ 152,048	
Police Chief			\$ 129,687
60th % - 7 town	\$ 113,050	\$ 155,648	
60th % - 12 town	\$ 112,958	\$ 155,648	
Director of Finance			\$ 142,656
60th % - 7 town	\$ 107,224	\$ 155,147	
60th % - 12 town	\$ 107,224	\$ 155,147	
Deputy Police Chief			\$ 123,256
60th % - 7 town	\$ 98,286	\$ 136,760	
60th % - 12 town	\$ 97,963	\$ 138,137	
Building Dept Head (compared to Director of Community Development)			\$ 97,436
60th % - 7 town	\$ 101,934	\$ 142,036	
60th % - 12 town	\$ 97,083	\$ 131,401	
Supt Public Works (compared to Director of Public Works)			\$ 87,692
60th % - 7 town	\$ 104,390	\$ 146,371	
60th % - 12 town	\$ 104,669	\$ 148,782	
PW Foreman			\$ 76,499
60th % - 7 town	\$ 75,327	\$ 105,198	
60th % - 12 town	\$ 74,422	\$ 105,124	
Exec Sec Dep Clerk			\$ 59,895
60th % - 7 town	\$ 58,797	\$ 79,047	
60th % - 12 town	\$ 57,904	\$ 79,047	
Payroll,AP,Cash Deposit			\$ 63,525
60th % - 7 town	\$ 51,500	\$ 70,782	
60th % - 12 town	\$ 51,500	\$ 70,782	
Maintenance Worker			\$ 59,895
60th % - 7 town	\$ 53,068	\$ 83,269	\$ 54,450-57,475
60th % - 12 town	\$ 53,084	\$ 78,790	
*Police Sec Accreditation			\$ 59,895
60th % - 7 town	\$ 60,203	\$ 84,408	
60th % - 12 town	\$ 60,203	\$ 84,408	
PW Sec Water Billing			\$ 55,000
60th % - 7 town	\$ 49,006	\$ 66,442	
60th % - 12 town	\$ 49,987	\$ 67,356	
Police Secretary			\$ 60,500-\$63,250
60th % - 7 town	\$ 49,006	\$ 66,745	
60th % - 12 town	\$ 48,876	\$ 65,658	
Building & Zoning Sec.			\$ 49,500
60th % - 7 town	\$ 46,869	\$ 64,443	
60th % - 12 town	\$ 53,546	\$ 64,945	

Comparable Communities:

7 Town: Darien, Itasca, Warrenville, Westmont, Winfield, Wood Dale, Woodridge

12 Town: Darien, Itasca, Warrenville, Westmont, Winfield, Wood Dale, Woodridge, Burr Ridge, Clarendon Hills, Hinsdale, LaGrange Park, Oak Brook

**VILLAGE OF WILLOWSBROOK
CHECKS ISSUED
FISCAL YEAR 2020-21**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 398,439.74	\$ 130,024.14		
MAY	256,398.44	266,579.75	\$ -	\$ 1,051,442.07
JUNE	276,514.12	128,448.19		
JUNE	237,369.93	300,440.26	73,931.39 2	\$ 1,016,703.89
JULY	360,885.29	131,914.94		
JULY	113,090.90	154,784.87		
JULY	261,053.92	26,833.32 3	\$ 1,048,563.24	
AUG	166,795.25	157,177.65		
AUG	339,158.24	262,492.42	3,000.00 4	\$ 928,623.56
SEPT				
SEPT			\$ -	
OCT				
OCT			\$ -	
NOV				
NOV			\$ -	
DEC				
DEC - safety				
DEC				
DEC			\$ -	
JAN				
JAN			\$ -	
FEB				
FEB			\$ -	
MAR				
MAR			\$ -	
APR				
APR			\$ -	
	<u>\$ 2,148,651.91</u>	<u>\$ 1,792,916.14</u>	<u>\$ 103,764.71</u>	<u>\$ 4,045,332.76</u>

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

Note 2 Includes check for SSA bond payment due July 1

Note 3 Includes MFT final payment, approved separately by Village board

Note 4 DuPage County Children's Center

**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2019 - FY 2021**

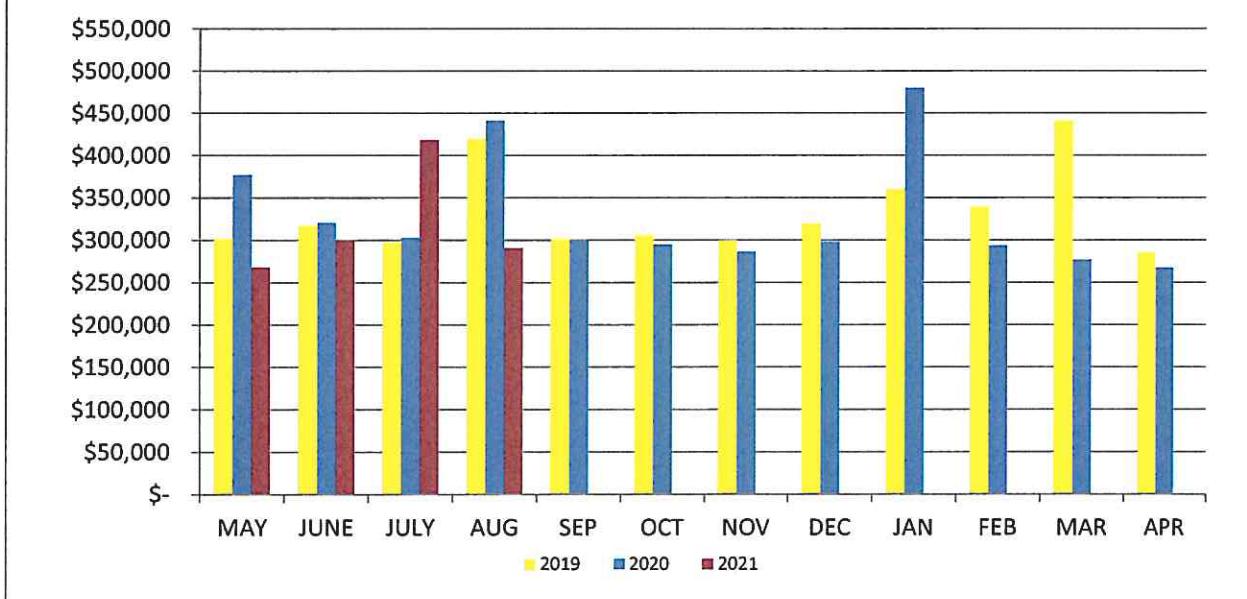
MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2019		# of payrolls	FISCAL 2020		# of payrolls	FISCAL 2021		# of payrolls
	\$			\$			\$		
MAY	\$ 301,687		2	\$ 377,536		2	\$ 268,343		2
JUNE	317,099		2	320,347		2	299,925		2
JULY	297,253		2	302,665		2	418,790		3
AUG	419,939		3	441,619		3	290,706		2
SEP	300,863		2	298,713		2			
OCT	305,363		2	295,042		2			
NOV	299,457		2	286,261		2			
DEC	319,762		2 *	297,759		2			
JAN	360,720		2	479,988		3			
FEB	339,471		2	293,442		2			
MAR	441,021		3	276,702		2			
APR	286,033		2	267,443		2			
TOTAL	\$ 3,988,667		26	\$ 3,937,518		26	\$ 1,277,763		9
AVERAGE PAYROLL	\$ 153,410			\$ 151,443			\$ 141,974		
CHANGE FROM PRIOR YEAR						-1.28%			-6.25%

* Includes safety incentive

Includes Village Administrator retirement payout

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



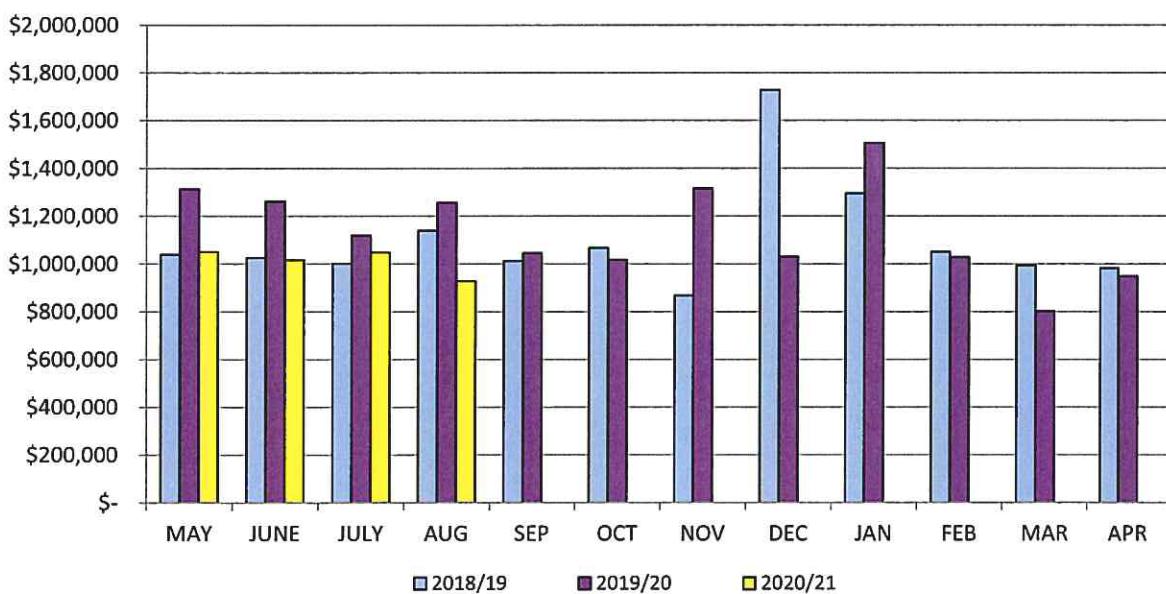
**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

<u>MONTH</u>	<u>MONTHLY TOTALS</u>			<u>DAILY AVERAGE</u>	
	<u>FISCAL 2018/19</u>	<u>FISCAL 2019/20</u>	<u>FISCAL 2020/21</u>	<u>FISCAL 2020/21</u>	
MAY	\$ 1,040,070	\$ 1,314,071	\$ 1,051,442	\$ 33,917	
JUNE	1,027,203	1,262,520	1,016,704	33,890	
JULY	1,002,201	1,119,427	1,048,563	33,825	
AUG	1,140,853	1,257,122	928,624	29,956	
SEP	1,013,460	1,046,271			
OCT	1,067,553	1,017,789			
NOV	868,212	1,316,561			
DEC	1,728,219	1,030,423			
JAN	1,295,655	1,506,560			
FEB	1,050,881	1,028,991			
MAR	994,241	803,457			
APR	<u>982,578</u>	<u>948,743</u>			
TOTAL	\$ 13,211,126	\$ 13,651,935	\$ 4,045,333		
AVERAGE	\$ 1,100,927	\$ 1,137,661	\$ 1,011,333	\$ 32,897	

A Includes retirement payout

B Includes payment to LJ Morse for CRC exterior renovation

TOTAL MONTHLY CASH OUTLAY - ALL FUNDS

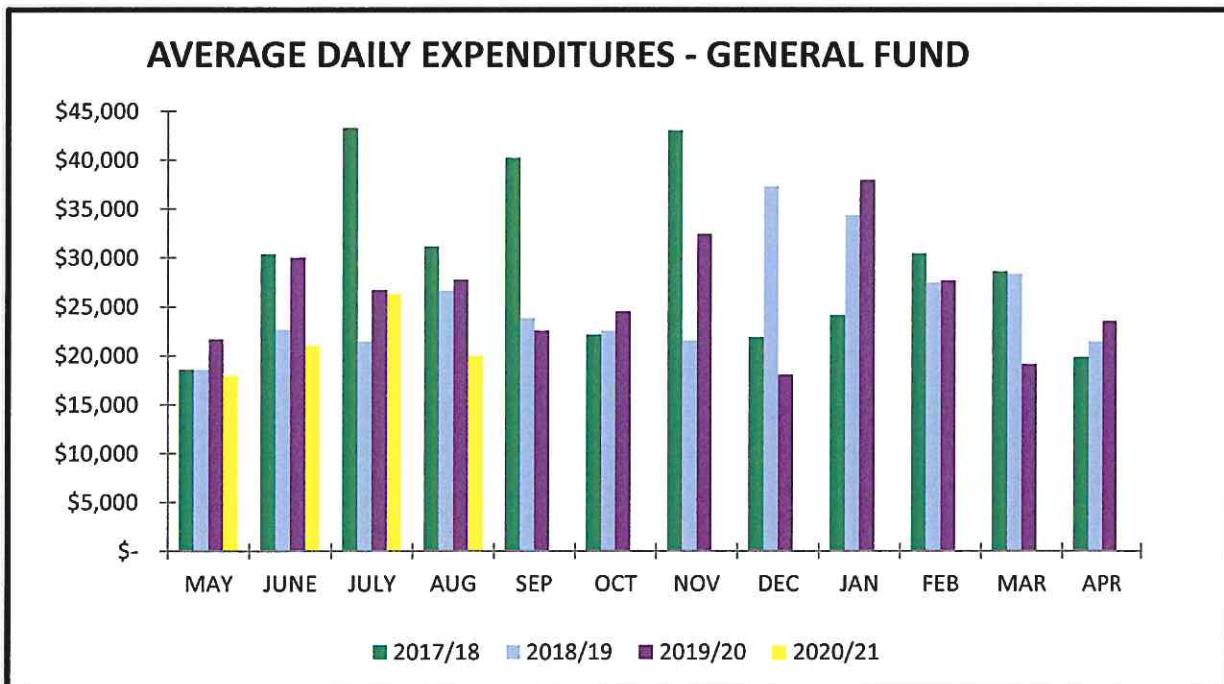


VILLAGE OF WILLOWSBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

MONTH	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2020/21
MAY	\$ 18,548	\$ 18,531	\$ 21,671	\$ 17,998
JUNE	30,355	22,655	30,024	21,103
JULY	43,297 A	21,462	26,717	26,355
AUG	31,156	26,618	27,764	20,070
SEP	40,215	23,835	22,574	
OCT	22,129	22,535	24,513	
NOV	43,060 A	21,549	32,423	
DEC	21,898	37,302 B	18,049	
JAN	24,115	34,349	37,955	
FEB	30,435	27,484 B	27,647	
MAR	28,627	28,355 B	19,121	
APR	19,842	21,433 B	23,489	
AVERAGE	\$ 29,473	\$ 25,509	\$ 25,995	\$ 21,381
% CHANGE		-13.45%	1.91%	-17.75%

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

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



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE MADE						Difference from Prior Year
		16-17	17-18	18-19	19-20	20-21	
MAY	FEB	\$ 267,882	\$ 264,472	\$ 276,118	\$ 320,221	\$ 307,589	-3.94%
JUNE	MAR	312,681	304,436	334,282	360,870	359,968	-0.25%
JULY	APR	269,580	304,925	309,957	343,577	289,885	-15.63%
AUG	MAY	331,887	345,478	376,154	397,471	356,759	-10.24%
SEPT	JUNE	398,196	354,582	364,229	408,372		-100.00%
OCT	JULY	316,266	313,701	320,062	380,773		-100.00%
NOV	AUG	315,293	361,826	339,020	389,765		-100.00%
DEC	SEPT	325,374	334,582	342,467	363,388		-100.00%
JAN	OCT	289,208	312,400	329,103	375,088		-100.00%
FEB	NOV	304,898	319,012	362,572	368,379		-100.00%
MARCH	DEC	371,080	416,900	428,214	437,962		-100.00%
APRIL	JAN	263,392	285,192	296,927	311,493		-100.00%
TOTAL		\$ 3,765,737	\$ 3,917,506	\$ 4,079,105	\$ 4,457,359	\$ 1,314,201	
MTH AVG		\$ 313,811	\$ 326,459	\$ 339,925	\$ 371,447	\$ 328,550	
BUDGET		\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	

YEAR TO DATE LAST YEAR : \$ 1,422,139

YEAR TO DATE THIS YEAR : \$ 1,314,201

DIFFERENCE : \$ (107,938)

PERCENTAGE CHANGE : -7.59%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,500,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 37.55%

PROJECTION OF ANNUAL REVENUE : \$ 4,119,053

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 619,053

EST. PERCENT DIFF ACTUAL TO BUDGET 17.69%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX

MONTH DIST	SALE MADE						Difference from Prior Year
		16-17	17-18	18-19	19-20	20-21	
MAY	FEB		\$ 33,892	\$ 33,887	\$ 47,967	\$ 47,374	-1.24%
JUNE	MAR		36,583	40,172	54,771	37,733	-31.11%
JULY	APR		35,311	34,830	53,799	21,982	-59.14%
AUG	MAY		38,019	39,441	57,570	29,216	-49.25%
SEPT	JUNE		37,321	40,597	58,915		-100.00%
OCT	JULY		34,773	38,253	56,043		-100.00%
NOV	AUG		40,727	42,081	57,905		-100.00%
DEC	SEPT		36,779	38,486	55,991		-100.00%
JAN	OCT		35,522	44,158	53,534		-100.00%
FEB	NOV		42,116	62,903	56,671		-100.00%
MARCH	DEC		57,664	79,892	75,234		-100.00%
APRIL	JAN	32,744	36,122	46,514	48,732		-100.00%
TOTAL		\$ 32,744	\$ 464,829	\$ 541,214	\$ 677,132	\$ 136,305	
MTH AVG		\$ 32,744	\$ 38,736	\$ 45,101	\$ 56,428	\$ 34,076	
BUDGET		\$ -	\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	

YEAR TO DATE LAST YEAR : \$ 214,107

YEAR TO DATE THIS YEAR : \$ 136,305

DIFFERENCE : \$ (77,802)

PERCENTAGE CHANGE :

-36.34%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 600,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 22.72%

PROJECTION OF ANNUAL REVENUE : \$ 431,076

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (168,924)

EST. PERCENT DIFF ACTUAL TO BUDGET

-28.2%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	Note 1		Note 2		Note 3				Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21				
MAY	\$ 116,485	\$ 114,461	\$ 117,127	\$ 171,495	\$ 86,503				-49.56%
JUNE	55,680	59,196	54,108	53,557	53,643				0.16%
JULY	79,465	78,309	73,159	80,093	85,105				6.26%
AUG	46,276	37,423	53,704	57,414	116,263				102.50%
SEPT	50,547	44,142	52,413	50,814					-100.00%
OCT	74,694	67,208	81,459	90,661					-100.00%
NOV	50,133	50,580	58,669	59,170					-100.00%
DEC	45,419	44,530	48,629	55,914					-100.00%
JAN	73,433	64,897	70,855	78,153					-100.00%
FEB	84,930	93,937	85,245	80,519					-100.00%
MARCH	44,453	47,225	51,328	60,474					-100.00%
APRIL	85,726	72,516	82,444	88,736					-100.00%
TOTAL	\$ 807,241	\$ 774,424	\$ 829,140	\$ 927,000	\$ 341,514				
MTH AVG	\$ 67,270	\$ 64,535	\$ 69,095	\$ 77,250	\$ 85,379				
BUDGET	\$ 740,418	\$ 862,540	\$ 736,319	\$ 815,000	\$ 717,000				

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:	\$ 362,559
YEAR TO DATE THIS YEAR:	\$ 341,514
DIFFERENCE:	\$ (21,045)

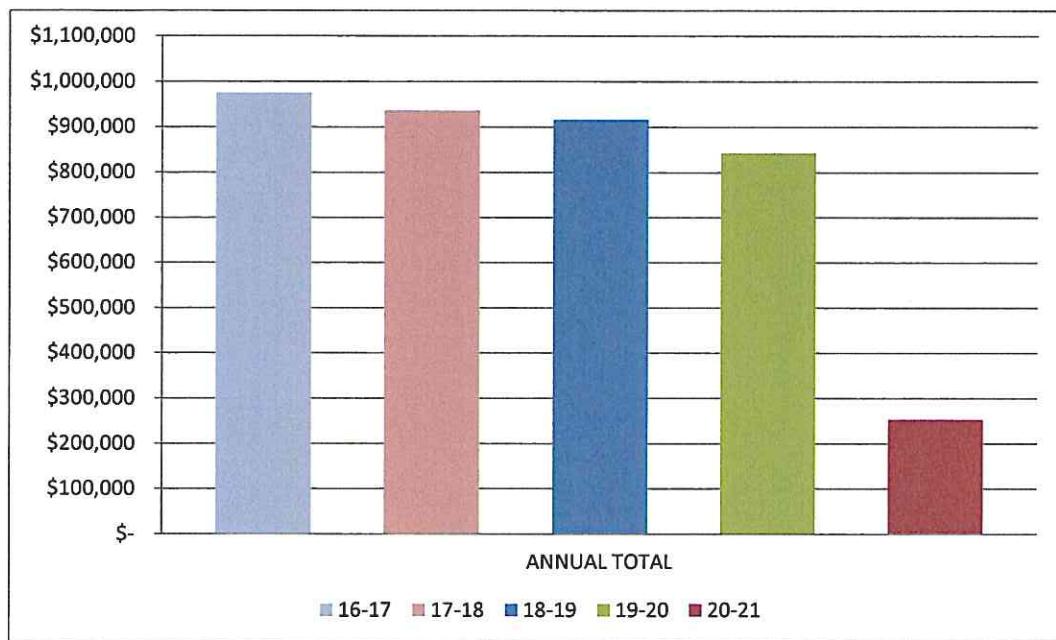
PERCENTAGE CHANGE: -5.80%

BUDGETED REVENUE:	\$ 717,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	47.63%
PROJECTION OF ANNUAL REVENUE :	\$ 873,192
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 156,192
EST. PERCENT DIFF ACTUAL TO BUDGET	21.8%

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

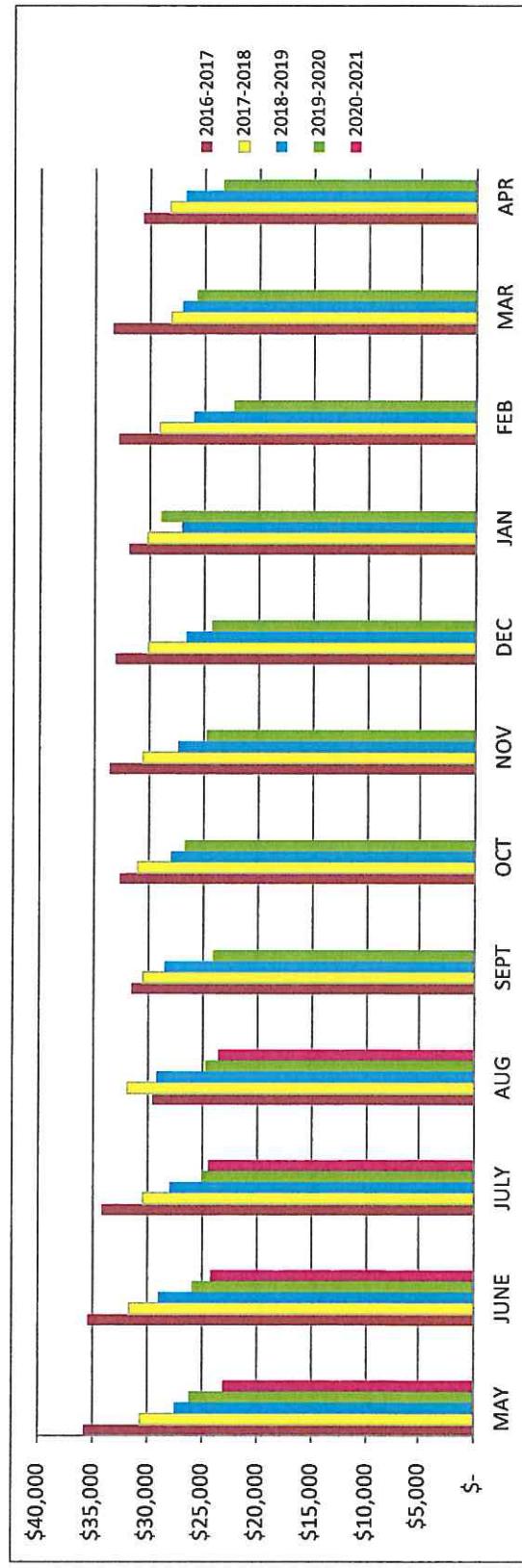
Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

MONTH	16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
MAY	\$ 76,429	\$ 71,829	\$ 73,377	\$ 67,576	\$ 63,134	-6.57%
JUNE	73,715	72,444	66,122	61,990	57,971	-6.48%
JULY	78,330	73,703	68,284	63,109	61,197	-3.03%
AUG	79,068	79,315	76,782	69,155	71,673	3.64%
SEPT	80,232	78,406	74,848	73,700		-100.00%
OCT	83,653	76,352	77,551	70,250		-100.00%
NOV	74,678	69,376	70,012	64,343		-100.00%
DEC	73,400	73,501	71,174	67,069		-100.00%
JAN	87,946	81,944	81,654	79,863		-100.00%
FEB	96,872	96,949	83,737	76,377		-100.00%
MARCH	90,339	84,801	90,851	78,561		-100.00%
APRIL	80,801	77,637	81,337	70,076		-100.00%
TOTAL	\$ 975,463	\$ 936,257	\$ 915,729	\$ 842,069	\$ 253,975	
MTH AVG	\$ 81,289	\$ 78,021	\$ 76,311	\$ 70,172	\$ 63,494	
BUDGET	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000	\$ 850,000	
YEAR TO DATE LAST YEAR:	\$ 261,830					
YEAR TO DATE THIS YEAR:	\$ 253,975					
DIFFERENCE:	\$ (7,855)					
PERCENTAGE CHANGE:	-3.00%					
BUDGETED REVENUE:				\$ 850,000		
PERCENTAGE OF YEAR COMPLETED :				33.33%		
PERCENTAGE OF REVENUE TO DATE :				29.88%		
PROJECTION OF ANNUAL REVENUE :				\$ 816,807		
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (33,193)		
EST. PERCENT DIFF ACTUAL TO BUDGET				-3.9%		



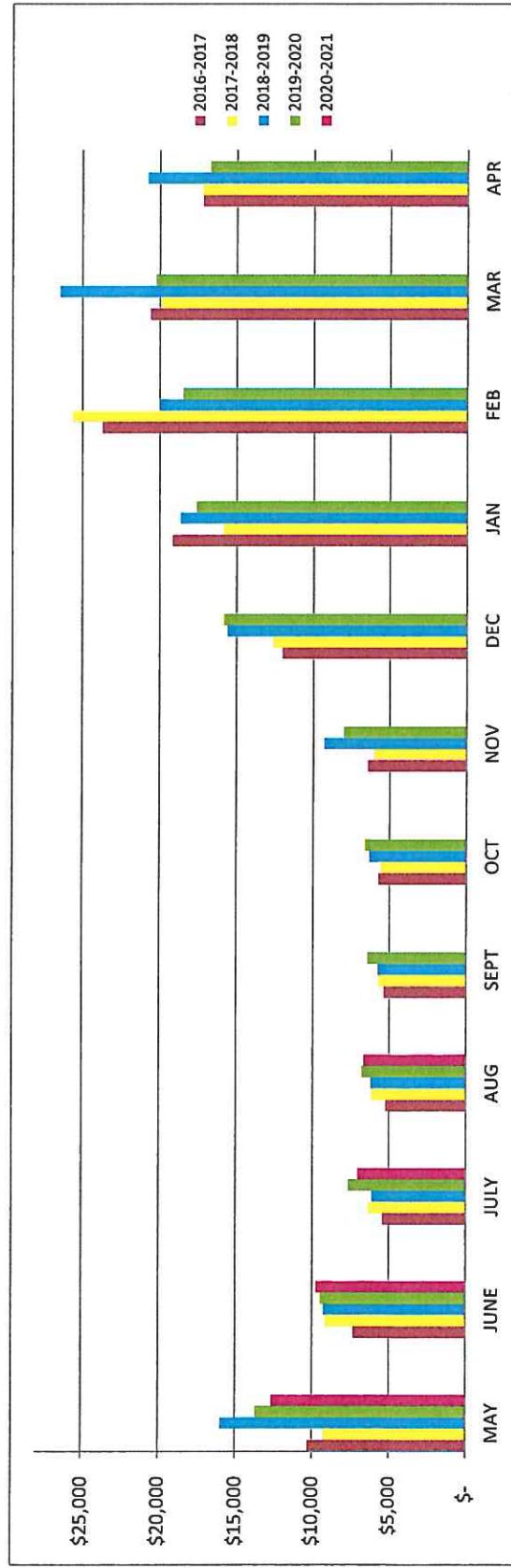
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
MAY	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182	\$ 23,080
JUNE	37,901	35,405	31,679	28,991	25,921	24,209
JULY	34,148	34,133	30,435	27,985	25,080	24,416
AUG	34,626	29,565	31,879	29,221	24,736	23,565
SEPT	34,389	31,506	30,495	28,519	24,084	
OCT	35,567	32,636	31,009	27,985	26,712	
NOV	37,509	33,567	30,559	27,346	24,746	
DEC	35,136	33,074	30,112	26,616	24,315	
JAN	34,752	31,848	30,180	27,034	28,967	
FEB	32,046	32,796	29,102	25,975	22,329	
MAR	39,967	33,363	28,050	27,021	25,711	
APR	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>	
TOTAL:	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 95,270
						<i>5 year annual average:</i> \$ 363,011



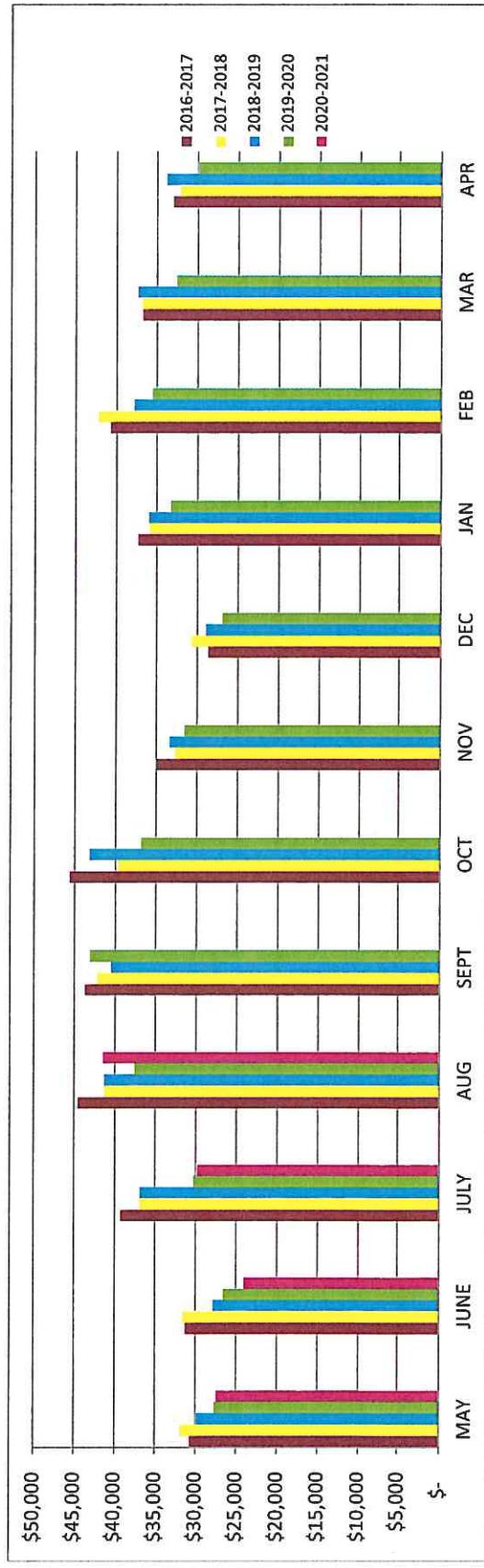
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>
MAY	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692	\$ 12,652
JUNE	6,932	7,347	9,161	9,247	9,463	9,727
JULY	6,147	5,462	6,341	6,155	7,695	7,063
AUG	5,482	5,261	6,175	6,253	6,826	6,702
SEPT	5,187	5,386	5,736	5,810	6,482	
OCT	5,873	5,747	5,600	6,372	6,657	
NOV	7,043	6,471	6,071	9,305	8,023	
DEC	8,900	12,010	12,635	15,590	15,814	
JAN	12,720	19,149	15,856	18,618	17,596	
FEB	16,804	23,695	25,618	19,961	18,474	
MAR	17,469	20,597	19,908	26,447	20,236	
APR	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	<u>16,723</u>	
TOTAL:	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 140,577



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
MAY	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702	\$ 27,402
JUNE	32,626	31,275	31,604	27,884	26,606	24,035
JULY	34,803	39,258	36,927	36,894	30,334	29,718
AUG	37,683	44,561	41,261	41,308	37,593	41,406
SEPT	44,502	43,660	42,175	40,520	43,134	
OCT	43,645	45,590	39,743	43,194	36,881	
NOV	33,301	34,959	32,746	33,361	31,574	
DEC	29,440	28,636	30,754	28,968	26,940	
JAN	35,753	37,269	35,908	36,002	33,300	
FEB	41,787	40,701	42,229	37,801	35,574	
MAR	38,065	36,699	36,843	37,383	32,614	
APR	32,026	32,988	32,209	33,842	29,994	
TOTAL:	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 122,561
						5 year annual average:
						\$ 426,664



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL GAS TAX

Note 1

MONTH		19-20	20-21
MAY		\$ -	\$ 14,243
JUNE		- -	14,814
JULY		- -	19,462
AUG		- -	33,756 2
SEPT		- -	
OCT		- -	
NOV		- -	
DEC		- -	
JAN		23,074	
FEB		25,823	
MARCH		24,799	
APRIL		20,771	
TOTAL		\$ 94,467	\$ 82,275
MTH AVG		\$ 20,569	
BUDGET		\$ 275,000	

Note 1 - The Village implemented the \$.05/gallon local gas tax effective Dec 1, 2019

Note 2 - One delinquent station caught up 4 months of taxes in August.

YEAR TO DATE LAST YEAR:	\$ -
YEAR TO DATE THIS YEAR:	\$ 82,275
DIFFERENCE:	\$ 82,275
PERCENTAGE CHANGE:	#DIV/0!
 BUDGETED REVENUE:	 \$ 275,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	29.92%
PROJECTION OF ANNUAL REVENUE :	#DIV/0!
EST. DOLLAR DIFF ACTUAL TO BUDGET	#DIV/0!
EST. PERCENT DIFF ACTUAL TO BUDGET	#DIV/0!

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH						Difference from Prior Year	Reduction Budgeted	Monthly Amount Budgeted
	16-17	17-18	18-19	19-20	20-21			
MAY	\$ 41,442	\$ 39,855	\$ 40,666	\$ 45,278	\$ 22,135	-51.11%	-50%	\$ 21,458
JUNE	45,625	43,516	44,029	47,281	33,862	-28.38%	-50%	\$ 21,458
JULY	47,842	42,679	47,244	49,632	37,576	-24.29%	-25%	\$ 32,187
AUG	43,496	41,124	44,386	47,229	40,039	-15.22%	-25%	\$ 32,187
SEPT	42,850	44,371	44,262	47,289		-100.00%	-25%	\$ 32,188
OCT	43,124	41,841	44,738	44,074		-100.00%	-15%	\$ 36,479
NOV	40,684	40,921	41,827	46,319		-100.00%	-15%	\$ 36,479
DEC	40,440	40,544	44,667	43,028		-100.00%	-15%	\$ 36,479
JAN	35,511	58,256	44,111	50,666		-100.00%	-15%	\$ 36,479
FEB	35,157	39,067	46,802	38,894		-100.00%	-10%	\$ 38,625
MARCH	43,213	36,762	39,793	44,330		-100.00%	-10%	\$ 38,625
APRIL	41,137	45,969	46,283	33,620		-100.00%	-10%	\$ 37,354
TOTAL	\$ 500,521	\$ 514,905	\$ 528,808	\$ 537,640	\$ 133,612			\$ 400,000
MTH AVG	\$ 41,710	\$ 42,909	\$ 44,067	\$ 44,803	\$ 33,403			
BUDGET	\$ 475,000	\$ 485,000	\$ 485,000	\$ 500,000	\$ 400,000			
YEAR TO DATE LAST YEAR:					\$ 189,420			
YEAR TO DATE THIS YEAR:					<u>\$ 133,612</u>			
DIFFERENCE:					\$ (55,808)			
PERCENTAGE OF INCREASE:					-29.46%			
BUDGETED REVENUE:					\$ 400,000			
PERCENTAGE OF YEAR COMPLETED :					33.33%			
PERCENTAGE OF REVENUE TO DATE :					33.40%			
PROJECTION OF ANNUAL REVENUE :					\$ 379,237			
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ (20,763)			
EST. PERCENT DIFF ACTUAL TO BUDGET					-5.19%			

Restore Illinois Progression:

Stay at Home Order - March 21, 2020

Phase 1 - bars/restaurants open for pickup, delivery and drive-through

Phase 2 - bars/restaurants open for pickup, delivery and drive-through

Phase 3 - bars/restaurants open for outdoor dining - May 29, 2020

Phase 4 - bars/restaurants open indoors with capacity limits - June 26, 2020

Source: <https://coronavirus.illinois.gov/s/>

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL HOTEL/MOTEL TAXES**

Note 2

MONTH	16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
MAY	\$ 18,523	\$ 20,240	\$ 19,596	\$ 20,574	\$ 10,247	-50.19%
JUNE	21,089	22,069	24,542	23,851	17,833	-25.23%
JULY	22,892	25,925	28,692	26,312	17,492	-33.52%
AUG	28,480	27,346	28,026	27,034	20,469	-24.28%
SEPT	19,562	21,506	22,570	26,252		-100.00%
OCT	26,887	27,690	23,943	19,660		-100.00%
NOV	21,561	21,655	23,345	21,112		-100.00%
DEC	20,626	17,117	17,997	19,517		-100.00%
JAN	16,184	14,899	15,768	17,169		-100.00%
FEB	13,982	12,963	15,144	15,871		-100.00%
MARCH	13,759	13,893	14,187	11,116		-100.00%
APRIL	18,825	17,918	19,097	11,764		-100.00%
TOTAL	\$ 242,370	\$ 243,221	\$ 252,907	\$ 240,232	\$ 66,041	
MTH AVG	\$ 20,198	\$ 20,268	\$ 21,076	\$ 20,019	\$ 16,510	
BUDGET	\$ 243,000	\$ 232,365	\$ 246,000	\$ 248,000	\$ 248,000 (General Fund)	

Note 1 -The Willowbrook Inn closed on January 22, 2016, and reopened as a Delta Marriott on August 5, 2020.

Note 2 - The Village raised the hotel tax from 5% to 6% effective Nov. 1, 2019 (payments collected in Dec 2019).

YEAR TO DATE LAST YEAR:	\$ 97,771
YEAR TO DATE THIS YEAR:	\$ 66,041
DIFFERENCE:	\$ (31,730)
PERCENTAGE CHANGE:	-32.45%

BUDGETED REVENUE:	\$ 216,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	30.57%
PROJECTION OF ANNUAL REVENUE :	\$ 162,269
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (53,731)
EST. PERCENT DIFF ACTUAL TO BUDGET	-24.88%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 11,090	\$ 16,151	\$ 10,691	\$ 10,567	\$ 4,026	-61.90%
JUNE	9,365	13,897	16,043	9,197	7,987	-13.16%
JULY	12,157	11,415	7,454	15,022	13,622	-9.32%
AUG	15,130	20,048	11,967	9,650	13,578	40.70%
SEPT	9,867	12,359	8,190	11,409		-100.00%
OCT	15,810	12,269	13,672	13,808		-100.00%
NOV	13,410	9,357	11,179	3,074		-100.00%
DEC	12,631	10,790	10,998	16,657		-100.00%
JAN	21,272	9,705	10,916	23,297		-100.00%
FEB	13,571	11,525	12,376	10,422		-100.00%
MARCH	17,407	11,820	8,467	15,919		-100.00%
APRIL	12,327	15,939	9,979	2,819		-100.00%
TOTAL	\$ 164,037	\$ 155,275	\$ 131,932	\$ 141,841	\$ 39,213	

DUI Fines	\$	-	\$	-	\$	-	\$	2,762	\$	639	2%
Overweight	\$	-	\$	-	\$	-	\$	9,632	\$	725	2%
Circuit Court	\$	112,614	\$	125,993	\$	104,904	\$	90,723	\$	22,149	56%
Village issued	\$	51,423	\$	29,282	\$	27,028	\$	38,724	\$	15,700	40%
	\$	164,037	\$	155,275	\$	131,932	\$	141,841	\$	39,213	100%

MTH AVG \$ 13,670 \$ 12,940 \$ 10,994 \$ 11,820 \$ 9,803

BUDGET \$ 130,000 \$ 130,000 \$ 130,000 \$ 125,000 \$ 123,000

YEAR TO DATE LAST YEAR : \$ 44,436

YEAR TO DATE THIS YEAR : \$ 39,213

DIFFERENCE : \$ (5,223)

PERCENTAGE CHANGE

-11.75%

BUDGETED REVENUE: \$ 123,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 31.88%

PROJECTION OF ANNUAL REVENUE : \$ 125,169

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 2,169

EST. PERCENT DIFF ACTUAL TO BUDGET 1.76%

Note 1 - Began collecting overweight truck fines in August 2019

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 60,454	\$ 57,850	\$ 75,711	\$ 53,890	\$ 33,100	-38.58%
JUNE	76,985	48,425	69,125	50,335	50,400	0.13%
JULY	70,820	60,185	82,250	73,600	57,750	-21.54%
AUG	84,520	49,475	92,970	78,455	75,035	-4.36%
SEPT	81,365	52,170	86,300	70,770		-100.00%
OCT	66,295	50,230	95,425	67,034		-100.00%
NOV	50,555	51,165	84,560	60,280		-100.00%
DEC	50,850	50,575	85,365	66,015		-100.00%
JAN	59,660	44,045	73,419	58,086		-100.00%
FEB	38,590	64,700	68,560	47,375		-100.00%
MARCH	36,200	71,567	59,010	50,250		-100.00%
APRIL	43,500	74,330	59,345	41,065		-100.00%
TOTAL	\$ 719,794	\$ 674,717	\$ 932,040	\$ 717,155	\$ 216,285	
MTH AVG	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,763	\$ 54,071	
BUDGET	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	
	YEAR TO DATE LAST YEAR :				\$ 256,280	
	YEAR TO DATE THIS YEAR :				<u>\$ 216,285</u>	
	DIFFERENCE :				\$ (39,995)	
	PERCENTAGE CHANGE:					-15.61%
	BUDGETED REVENUE:					\$ 565,000
	PERCENTAGE OF YEAR COMPLETED :					33.33%
	PERCENTAGE OF REVENUE TO DATE :					38.28%
	PROJECTION OF ANNUAL REVENUE :					\$ 605,236
	EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 40,236
	EST. PERCENT DIFF ACTUAL TO BUDGET					7.1%

Note 1 - The 63rd St./Rt. 83 camera was down from 5/22/2015-9/26/2017 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersection.

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS**

MONTH	16-17		17-18		18-19		19-20		20-21		Difference from Prior Year
MAY	\$ 28,379		\$ 74,352	1,2	\$ 53,165		\$ 25,054		\$ 41,190		64.40%
JUNE	12,846		15,651		63,398	4	19,755		20,347		3.00%
JULY	19,166		34,261		87,643	2,5	86,908	7	29,770		-65.75%
AUG	59,754	1	63,136		42,532		12,752		17,974		40.95%
SEPT	62,108	1	39,902		30,008		21,357				-100.00%
OCT	127,894	1	60,823		24,737		58,337				-100.00%
NOV	72,070		43,295		61,612		21,873				-100.00%
DEC	9,338		11,428		23,253		15,659				-100.00%
JAN	39,549		62,106	3	47,395		144,660	8			-100.00%
FEB	25,008		27,862		230,171	6	30,132				-100.00%
MARCH	15,940		28,651		16,948		28,820				-100.00%
APRIL	16,072		150,099	3	29,191		150,230	3			-100.00%
TOTAL	\$ 488,124		\$ 611,566		\$ 710,053		\$ 615,537		\$ 109,281		
MTH AVG	\$ 40,677		\$ 50,964		\$ 59,171		\$ 51,295		\$ 27,320		
BUDGET	\$ 225,000		\$ 240,000		\$ 250,000		\$ 275,000		\$ 285,000		
	YEAR TO DATE LAST YEAR:									\$ 144,469	
	YEAR TO DATE THIS YEAR:									\$ 109,281	
	DIFFERENCE:									\$ (35,188)	
	PERCENTAGE OF CHANGE:									-24.36%	
	BUDGETED REVENUE:									\$ 285,000	
	PERCENTAGE OF YEAR COMPLETED :									33.33%	
	PERCENTAGE OF REVENUE TO DATE :									38.34%	
	PROJECTION OF ANNUAL REVENUE :									\$ 465,612	
	EST. DOLLAR DIFF ACTUAL TO BUDGET									\$ 180,612	
	EST. PERCENT DIFF ACTUAL TO BUDGET									63.37%	

1- includes permit to Peter Michael Realty

2 - includes permit to Willowbrook Inn

3 - includes permit to Compass Arena

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

5 - includes permits to Willowbrook Ice Arena

6- includes permits to ROC Willowbrook for new

7 - includes permit for Target interior remodel

8 - includes Beyond Self Storage permit

8 - Includes Beyond Self Storage permit

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
WATER SALES REVENUE

BILLING MONTH	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 263,161	\$ 247,847	\$ 238,010	\$ 235,731	\$ 229,554	-2.6%
JUNE	336,148	315,225	324,934	310,934	257,332	-17.2%
JULY	239,324	238,556	231,577	226,646	227,241	0.3%
AUG	322,609	335,018	316,533	310,599	377,711	21.6%
SEPT	544,406	351,489	370,074	349,902		-100.0%
OCT	255,530	257,241	240,680	250,311		-100.0%
NOV	312,524	320,151	302,506	288,728		-100.0%
DEC	318,013	329,836	309,763	271,826		-100.0%
JAN	217,387	207,114	208,767	202,532		-100.0%
FEB	223,201	250,258	252,660	247,636		-100.0%
MARCH	294,917	301,012	304,339	302,192		-100.0%
APRIL	214,681	207,182	208,825	200,062		-100.0%
TOTAL	\$ 3,541,901	\$ 3,360,929	\$ 3,308,668	\$ 3,197,099	\$ 1,091,838	
MTH AVG	\$ 295,158	\$ 280,077	\$ 275,722	\$ 266,425	\$ 272,960	
BUDGET	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000	\$ 3,200,000	\$ 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:	\$ 1,083,910
YEAR TO DATE THIS YEAR:	\$ 1,091,838
DIFFERENCE:	\$ 7,928

PERCENTAGE OF INCREASE: **0.73%**

BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	34.12%
PROJECTION OF ANNUAL REVENUE :	\$ 3,220,483
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 20,483
EST. PERCENT DIFF ACTUAL TO BUDGET	0.64%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 19,435	\$ 18,698	\$ 19,550	\$ 18,903	\$ 25,329	33.99%
JUNE	19,302	18,958	17,998	17,323	20,055	15.77%
JULY	12,173	15,055	16,495	15,793	20,633	30.65%
AUG	19,538	19,740	19,360	19,740	25,250	27.91%
SEPT	18,555	18,646	18,668	28,399		-100.00%
OCT	16,379	16,481	15,595	30,847		-100.00%
NOV	18,960	18,870	20,460	28,304		-100.00%
DEC	19,318	19,231	19,263	31,871		-100.00%
JAN	20,259	18,870	18,549	37,488		-100.00%
FEB	19,259	19,320	18,528	26,564		-100.00%
MARCH	18,362	16,738	16,851	26,278		-100.00%
APRIL	15,656	16,593	16,115	27,205		-100.00%
TOTAL	\$ 217,196	\$ 217,200	\$ 217,432	\$ 308,715	\$ 91,267	
MTH AVG	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,726	\$ 22,817	
BUDGET	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429	

YEAR TO DATE LAST YEAR : \$ 71,759

YEAR TO DATE THIS YEAR : \$ 91,267

DIFFERENCE : \$ 19,508

PERCENTAGE OF CHANGE:

27.19%

BUDGETED REVENUE: \$ 310,429

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 29.40%

PROJECTION OF ANNUAL REVENUE : \$ 392,641

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 82,212

EST. PERCENT DIFF ACTUAL TO BUDGET 26.5%

Note 1- 1st distribution of the Transportation Renewal Fund (eff. July 2019) - \$.19/gallon tax remitted in September 2019. 15.71% goes to municipalities.