

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 [www.willowbrookil.org](http://www.willowbrookil.org)

## A G E N D A

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JANUARY 11, 2021, 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: 839 1043 2692

Written public comments can be submitted by 5:00 pm on Monday, January 11, 2021 by emailing [cdittman@willowbrook.il.us](mailto:cdittman@willowbrook.il.us).

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:  
November 9, 2020 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Revenue Assumptions for FY 2021/22 Budget
5. DISCUSSION – Audit Request for Proposal (RFP)
6. REPORT – Monthly Disbursement Reports – November & December 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

### **Mayor**

Frank A. Trilla

### **Village Clerk**

Deborah A. Hahn

### **Village Trustees**

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Paul Oggerino

Gregory Ruffolo

### **Village Administrator**

Brian Pabst

### **Chief of Police**

Robert Schaller

### **Director of Finance**

Carrie Dittman



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, NOVEMBER 9, 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 Trustee Michael Mistele at 5:36 p.m.

**2. ROLL CALL**

Those present at roll call via Zoom were Trustee Michael Mistele and Trustee Greg Ruffolo. Present at the Village Hall were Village Administrator Brian Pabst and Director of Finance Carrie Dittman. Absent: Chairwoman Sue Berglund.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, October 12, 2020 were reviewed.

*Motion to approve the minutes made by Trustee Mistele, seconded by Trustee Ruffolo. Unanimous voice vote in favor. Motion carried.*

**4. DISCUSSION – Proposed Change to Village Personnel Manual, Appendix L, Employee Safety Incentive Program**

Director Dittman explained that the Village is a member of IRMA, the Intergovernmental Risk Management Agency, for liability and workers comp insurance. Each year in December, IRMA sends the Village its annual premium notice. When the Village experiences good claims history, the invoice includes an experience modifier credit; this premium credit has been distributed since 1985 by the Village Board as an “employee safety incentive” to eligible employees as described in Appendix L to the Village personnel manual.

The current policy includes a voting option by which ineligible employees may petition the eligible employees to receive a share of the incentive. This has created tension amongst employees and caused administrative issues given the rigid and very short turnaround time required. Staff has proposed that this voting process be eliminated such that only eligible employees would receive a share and has proposed additional clarifying language to the policy in the enclosed, red-lined version. Discussion ensued, and the Committee was in favor of the red-lined changes. The new policy will be brought forth to the Village Board for adoption on November 23, 2020.

**5. DISCUSSION – Business License Changes due to COVID-19**

Director Dittman relayed that the Deputy Clerk sent out the annual business license invoices on October 30. Subsequently, the Village received a few inquiries from businesses, such as a salon and a fitness center, about prorating the fee or reducing it due to the recent Governor’s order to temporarily reduce capacity limits and the overall pandemic. A liquor license reduction was adopted by the Village board in October. Discussion ensued about the number of businesses affected, the volume of invoices that are involved and what the fees might be. Most fees are generally small, for a misc. business it is \$100, restaurants vary based on seating from \$210-\$330, and salons

charge by the chair at \$66/chair. If the number of chairs were currently reduced but subsequently added back in a few weeks, it would be difficult to monitor that. The Committee advised to leave the fee structure as is since invoices had already gone out and begun to be paid, and to treat hardship cases on a case-by-case basis at the Village Administrator's discretion.

#### **6. REPORT – Monthly Disbursement Reports – October 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 \$1,230,291, Fiscal Year to Date is \$6,280,683. Handwritten checks include a check for the MFT program of \$221,379.82, approved separately by the Village Board.
- Total monthly payroll for active employees including all funds - \$325,492 (2 payrolls). The average payroll for the year was \$146,182, which is a 3.47% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$39,687. Daily average fiscal YTD: \$34,129. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,046,781. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$24,973. Fiscal YTD average is \$22,391 which is a 13.87% decrease from the prior year.

#### **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**

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

- Sales tax receipts - \$2,115,041 YTD down 4.35% from the prior year. October 2020 collections were 9.03% higher than October 2019. Trending 21.81% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have completed 50% of the year and have collected 60.43% of the budgeted revenues.
- Business District (restricted) sales tax receipts - Year to date is \$236,889, 28.01% below the prior year and 18.8% under budget. 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 - \$503,190 YTD down 0.17% compared to the prior year, 29.1% over budget. May is normally the largest collection month due to filing income taxes by April 15, but due to the IRS and IL extensions until July 15, payments were delayed, however we have now collected those payments.
- Utility tax receipts - \$394,033 YTD down 2.89% from the prior year, 3.8% under budget, consisting of:
  - Telecomm tax - down 6.39%
  - Northern IL gas – down 1.58%
  - ComEd – down 0.59%
- Local Gas Tax receipts - \$124,065 YTD. One delinquent station caught up for 4 months of payments during August 2020. The tax was established December 1, 2019.
- Places of Eating Tax receipts - \$217,278 YTD down 22.62% compared to the prior year, trending 4.01% over

budget. This represents sales which occurred during the pandemic restrictions. We had budgeted for 50% less revenue than normal for April-May, 25% less for June-September, and 15% less for October, however actual collections were not that low.

- Hotel/Motel Tax receipts - \$101,916, 29.07% lower compared with the prior year. The revenue is trending at 21.11% lower than budget. The additional 1% tax became effective November 1, 2019 which began to appear in December 2019 collections. The Village's fourth hotel, Delta Marriott, re-opened on August 5, 2020.
- Fines - \$64,426 YTD down 7.5% compared with the prior year, 6.66% over 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 – \$345,972 down 12.21% from the prior year receipts, trending 11.4% over budget.
- Building Permit receipts - \$148,469 YTD down 33.77% from the prior year, trending 43.05% over budget. We have completed 50% of the year and have collected 52.09% of the revenues.
- Water sales receipts - \$1,701,057 YTD up 1.01% from the prior year, 0.91% above budget. Many accounts that were delinquent and were not being shut off for several months have now caught up on payments.
- Motor Fuel Tax receipts - \$148,098 YTD, up 13.05% from the prior year, 12.4% 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).

## **8. VISITOR'S BUSINESS**

There were no visitors present.

## **9. COMMUNICATIONS**

There were no communications received.

## **10. ADJOURNMENT**

*Motion to adjourn at 6:15 p.m. was made by Trustee Ruffolo, seconded by Trustee Mistele. Motion carried.*

(Minutes transcribed by Carrie Dittman)

**VILLAGE OF WILLOWBROOK  
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	379,779.34	168,936.01		
SEPT	199,136.14	257,132.69	75.06	\$ 1,005,059.24
OCT	289,375.72	178,871.77		
OCT	264,332.25	275,584.53	222,126.39 5	\$ 1,230,290.66
NOV	449,682.70	177,140.43		
NOV		50,606.64		
NOV	559,496.14	271,248.19	-	\$ 1,508,174.10
DEC	728,551.35	179,430.36		
DEC - safety		-		
DEC		272,440.65		
DEC		179,714.52	1,160.69	\$ 1,361,297.57
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 5,019,005.55</u>	<u>\$ 3,804,021.93</u>	<u>\$ 327,126.85</u>	<u>\$ 9,150,154.33</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

**Note 5** Includes MFT payment of \$221,379.82, approved separately by Village board

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

**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)**

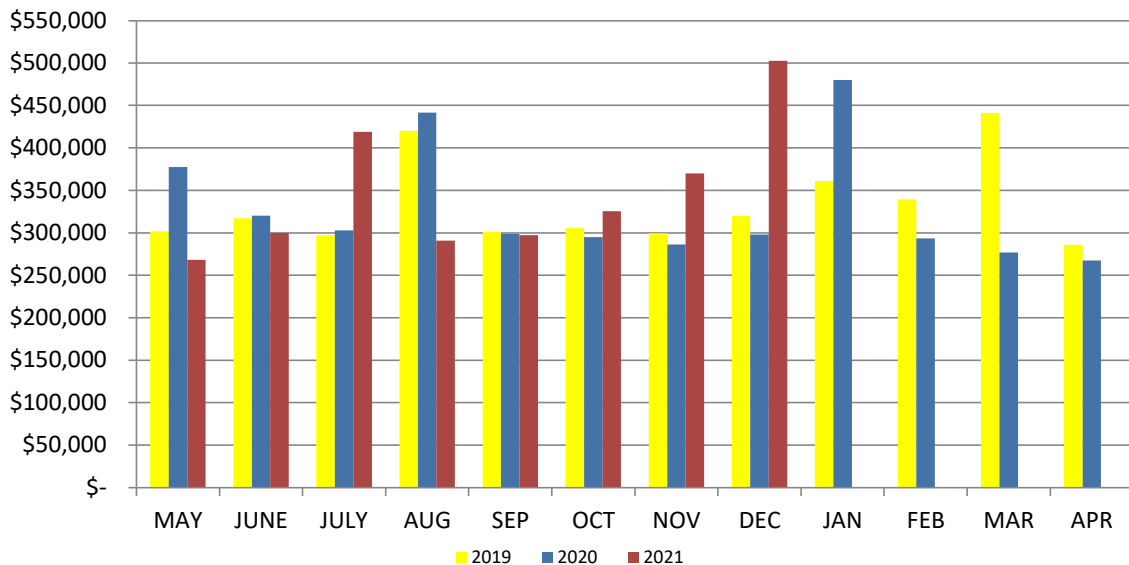
MONTH	FISCAL 2019	# of payrolls	FISCAL 2020	# of payrolls	FISCAL 2021	# of payrolls
MAY	\$ 301,687	2	\$ 377,536	2 #	\$ 268,343	2
JUNE	317,099	2	320,347	2	299,925	2
JULY	297,253	2	302,665	2	418,790	3
AUG	419,939	3	441,619	3	290,706	2
SEP	300,863	2	298,713	2	297,105	2
OCT	305,363	2	295,042	2	325,492	2
NOV	299,457	2	286,261	2	370,031	2 @
DEC	319,762	2 *	297,759	2	502,622	3
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		
<b>TOTAL</b>	<b>\$ 3,988,667</b>	<b>26</b>	<b>\$ 3,937,518</b>	<b>26</b>	<b>\$ 2,773,013</b>	<b>18</b>
AVERAGE PAYROLL	\$ 153,410		\$ 151,443		\$ 154,056	
CHANGE FROM PRIOR YEAR			-1.28%		1.73%	

\* Includes safety incentive (not paid in 2019 or 2020)

# Includes Village Administrator retirement payout

@ Two regular payrolls and one retro payroll for non-union salary increases

**TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES**

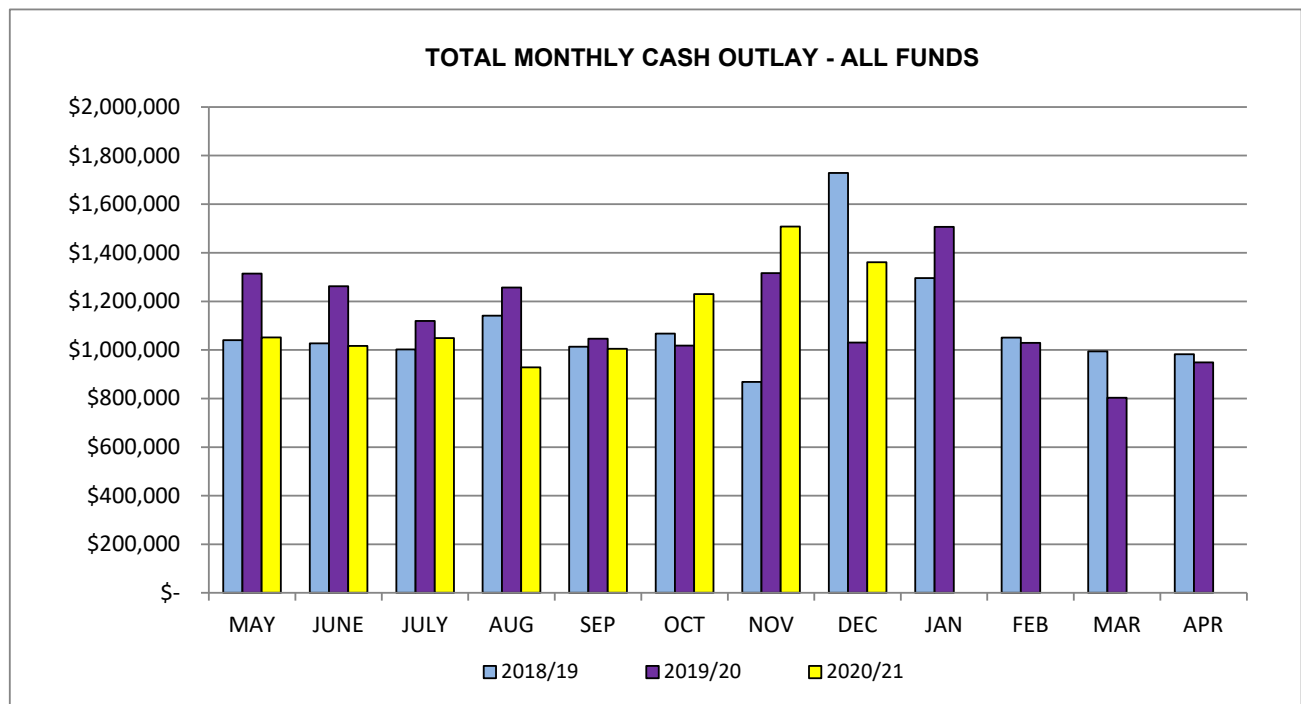


**VILLAGE OF WILLOWBROOK  
CASH OUTLAY  
ALL FUNDS**

MONTH	MONTHLY TOTALS			DAILY AVERAGE
	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2020/21	FISCAL 2020/21
MAY	\$ 1,040,070	\$ 1,314,071 <b>A</b>	\$ 1,051,442	\$ 33,917
JUNE	1,027,203	1,262,520 <b>A, B</b>	1,016,704	33,890
JULY	1,002,201	1,119,427 <b>B</b>	1,048,563	33,825
AUG	1,140,853	1,257,122 <b>B</b>	928,624	29,956
SEP	1,013,460	1,046,271	1,005,059	33,502
OCT	1,067,553	1,017,789	1,230,291	39,687
NOV	868,212	1,316,561	1,508,174	50,272
DEC	1,728,219 <b>B</b>	1,030,423	1,361,297	43,913
JAN	1,295,655	1,506,560		
FEB	1,050,881 <b>A,B</b>	1,028,991		
MAR	994,241	803,457		
APR	982,578 <b>B</b>	948,743		
TOTAL	\$ 13,211,126	\$ 13,651,935	\$ 9,150,154	
AVERAGE	\$ 1,100,927	\$ 1,137,661	\$ 1,143,769	\$ 37,370

**A** Includes retirement payout

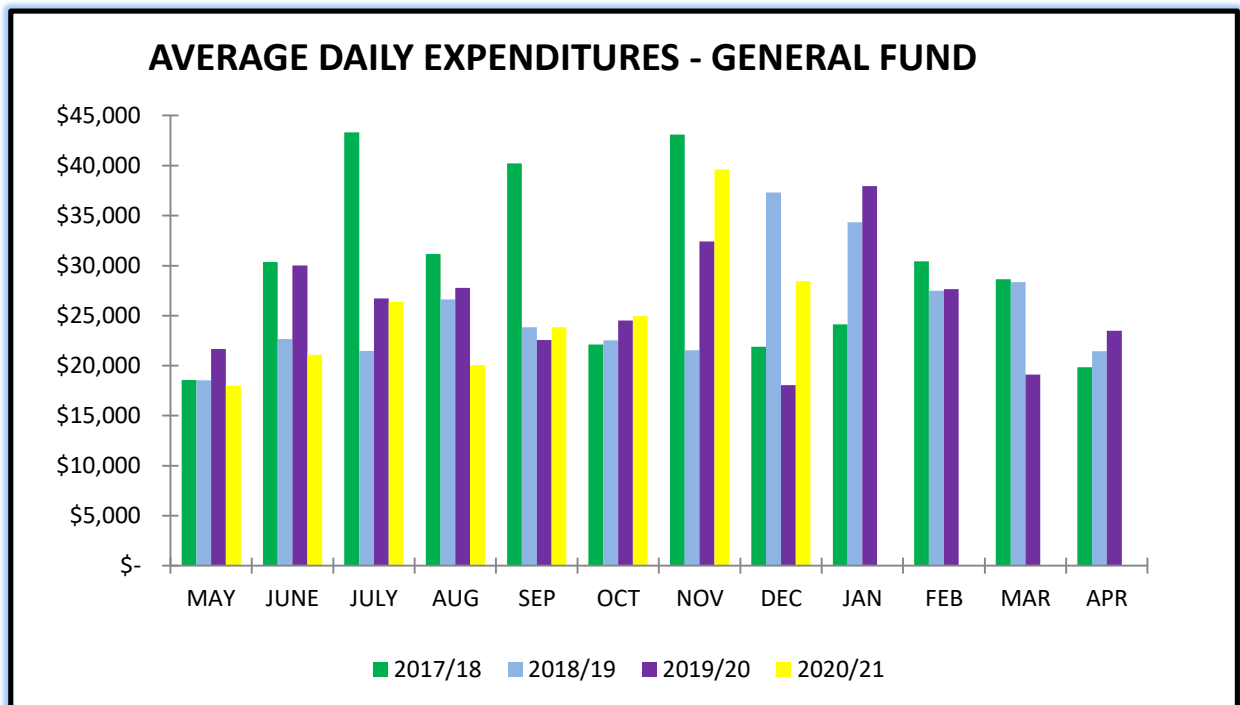
**B** Includes payment to LJ Morse for CRC exterior renovation



**VILLAGE OF WILLOWBROOK  
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 <b>A</b>	21,462	26,717	26,355
AUG	31,156	26,618	27,764	20,070
SEP	40,215	23,835	22,574	23,844
OCT	22,129	22,535	24,513	24,973
NOV	43,060 <b>A</b>	21,549	32,423	39,606
DEC	21,898	37,302 <b>B</b>	18,049	28,465
JAN	24,115	34,349	37,955	
FEB	30,435	27,484 <b>B</b>	27,647	
MAR	28,627	28,355 <b>B</b>	19,121	
APR	19,842	21,433 <b>B</b>	23,489	
AVERAGE	\$ 29,473	\$ 25,509	\$ 25,995	\$ 25,302
% CHANGE		-13.45%	1.91%	-2.67%

- 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		16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
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	385,683	-5.56%
OCT	JULY		316,266	313,701	320,062	380,773	415,157	9.03%
NOV	AUG		315,293	361,826	339,020	389,765	390,300	0.14%
DEC	SEPT		325,374	334,582	342,467	363,388	391,326	7.69%
JAN	OCT		289,208	312,400	329,103	375,088		
FEB	NOV		304,898	319,012	362,572	368,379		
MARCH	DEC		371,080	416,900	428,214	437,962		
APRIL	JAN		263,392	285,192	296,927	311,493		
TOTAL		\$	3,765,737	\$ 3,917,506	\$ 4,079,105	\$ 4,457,359	\$ 2,896,667	
MTH AVG		\$	313,811	\$ 326,459	\$ 339,925	\$ 371,447	\$ 362,083	
<b>BUDGET</b>		\$	3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	

YEAR TO DATE LAST YEAR : \$ 2,964,437  
YEAR TO DATE THIS YEAR : \$ 2,896,667  
DIFFERENCE : \$ (67,770)

PERCENTAGE CHANGE :

-2.29%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,500,000  
PERCENTAGE OF YEAR COMPLETED : 66.67%  
PERCENTAGE OF REVENUE TO DATE : 82.76%  
PROJECTION OF ANNUAL REVENUE : \$ 4,355,459  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 855,459  
EST. PERCENT DIFF ACTUAL TO BUDGET 24.44%

# VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUSINESS DISTRICT SALES TAX

MONTH DIST	SALE MADE	16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
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	48,532	-17.62%
OCT	JULY		34,773	38,253	56,043	52,052	-7.12%
NOV	AUG		40,727	42,081	57,905	57,245	-1.14%
DEC	SEPT		36,779	38,486	55,991	57,564	2.81%
JAN	OCT		35,522	44,158	53,534		
FEB	NOV		42,116	62,903	56,671		
MARCH	DEC		57,664	79,892	75,234		
APRIL	JAN	32,744	36,122	46,514	48,732		
TOTAL		\$ 32,744	\$ 464,829	\$ 541,214	\$ 677,132	\$ 351,698	
MTH AVG		\$ 32,744	\$ 38,736	\$ 45,101	\$ 56,428	\$ 43,962	
<b>BUDGET</b>		\$ -	\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	

YEAR TO DATE LAST YEAR : \$ 442,961  
YEAR TO DATE THIS YEAR : \$ 351,698  
DIFFERENCE : \$ (91,263)

PERCENTAGE CHANGE :

-20.60%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 600,000  
PERCENTAGE OF YEAR COMPLETED : 66.67%  
PERCENTAGE OF REVENUE TO DATE : 58.62%  
PROJECTION OF ANNUAL REVENUE : \$ 537,623  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (62,377)  
EST. PERCENT DIFF ACTUAL TO BUDGET -10.4%

# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

MONTH	16-17	Note 1 17-18	Note 2 18-19	Note 3 19-20	20-21	Difference from Prior Year
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	66,251	30.38%
OCT	74,694	67,208	81,459	90,661	95,425	5.25%
NOV	50,133	50,580	58,669	59,170	64,672	9.30%
DEC	45,419	44,530	48,629	55,914	57,244	2.38%
JAN	73,433	64,897	70,855	78,153		
FEB	84,930	93,937	85,245	80,519		
MARCH	44,453	47,225	51,328	60,474		
APRIL	85,726	72,516	82,444	88,736		
TOTAL	\$ 807,241	\$ 774,424	\$ 829,140	\$ 927,000	\$ 625,106	
MTH AVG	\$ 67,270	\$ 64,535	\$ 69,095	\$ 77,250	\$ 78,138	
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: \$ 619,118

YEAR TO DATE THIS YEAR: \$ 625,106

DIFFERENCE: \$ 5,988

PERCENTAGE CHANGE:

0.97%

BUDGETED REVENUE: \$ 717,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 87.18%

PROJECTION OF ANNUAL REVENUE : \$ 935,966

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 218,966

EST. PERCENT DIFF ACTUAL TO BUDGET 30.5%

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

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

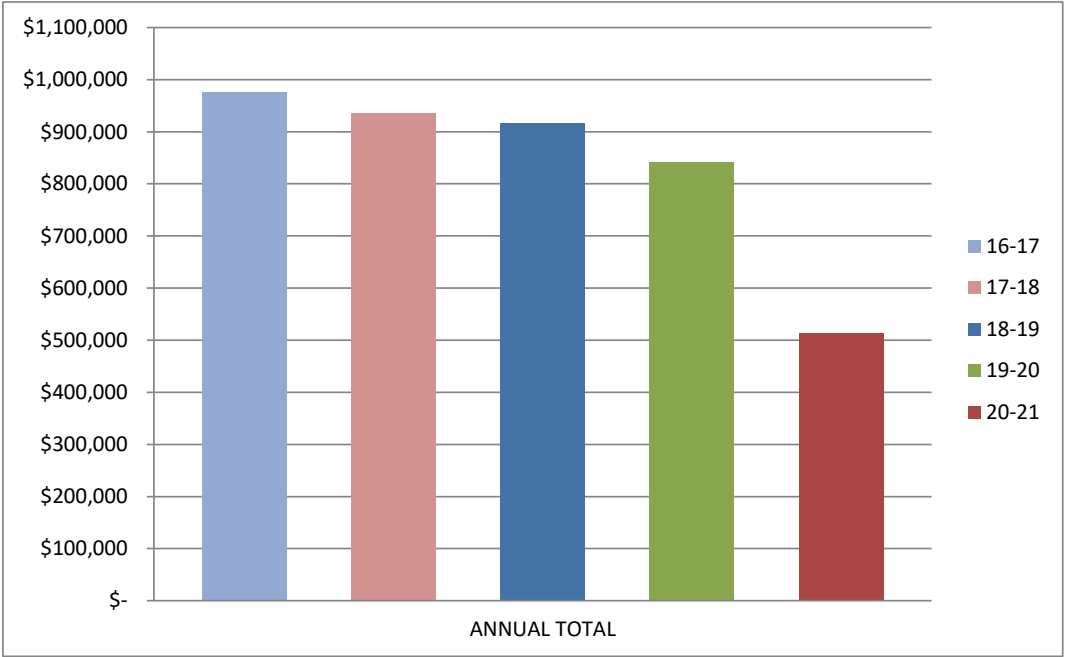
MONTH	16-17		17-18		18-19		19-20		20-21		Difference from Prior Year
MAY	\$	76,429	\$	71,829	\$	73,377	\$	67,576	\$	63,134	-6.57%
JUNE		73,715		72,444		66,122		61,990		57,971	-6.48%
JULY		78,330		73,703		68,284		63,109		61,197	-3.03%
AUG		79,068		79,315		76,782		69,155		71,673	3.64%
SEPT		80,232		78,406		74,848		73,700		71,627	-2.81%
OCT		83,653		76,352		77,551		70,250		68,431	-2.59%
NOV		74,678		69,376		70,012		64,343		57,256	-11.01%
DEC		73,400		73,501		71,174		67,069		62,318	-7.08%
JAN		87,946		81,944		81,654		79,863			
FEB		96,872		96,949		83,737		76,377			
MARCH		90,339		84,801		90,851		78,561			
APRIL		80,801		77,637		81,337		70,076			
TOTAL	\$	975,463	\$	936,257	\$	915,729	\$	842,069	\$	513,607	
MTH AVG	\$	81,289	\$	78,021	\$	76,311	\$	70,172	\$	64,201	
BUDGET	\$	1,000,000	\$	1,000,000	\$	950,000	\$	898,000	\$	850,000	

YEAR TO DATE LAST YEAR: \$ 537,192  
YEAR TO DATE THIS YEAR: \$ 513,607  
DIFFERENCE: \$ (23,585)

PERCENTAGE CHANGE:

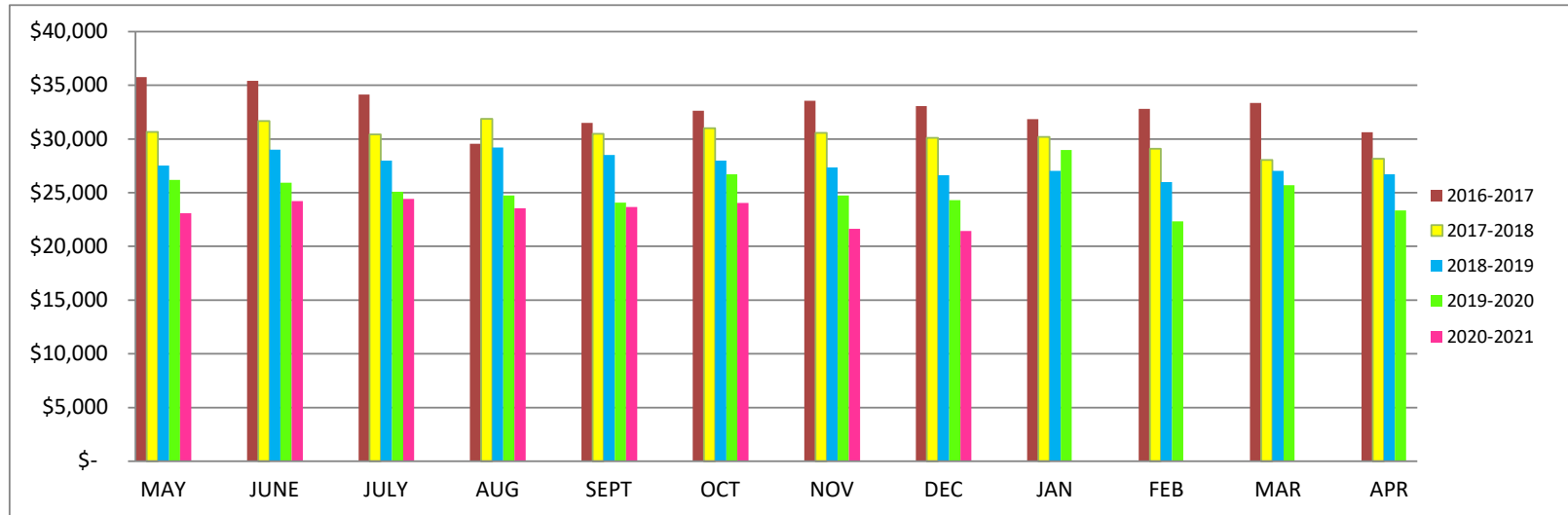
-4.39%

BUDGETED REVENUE: \$ 850,000  
PERCENTAGE OF YEAR COMPLETED : 66.67%  
PERCENTAGE OF REVENUE TO DATE : 60.42%  
PROJECTION OF ANNUAL REVENUE : \$ 805,099  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (44,901)  
EST. PERCENT DIFF ACTUAL TO BUDGET -5.3%



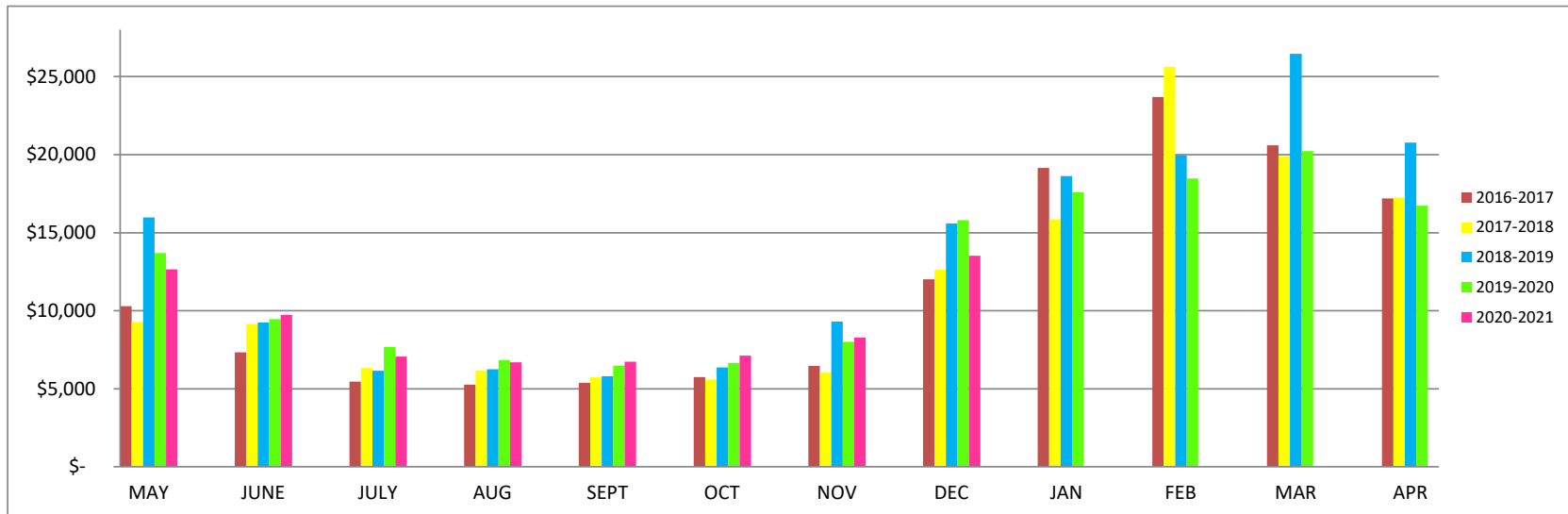
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		
<b>MAY</b>	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182	\$ 23,080		
<b>JUNE</b>	37,901	35,405	31,679	28,991	25,921	24,209		
<b>JULY</b>	34,148	34,133	30,435	27,985	25,080	24,416		
<b>AUG</b>	34,626	29,565	31,879	29,221	24,736	23,565		
<b>SEPT</b>	34,389	31,506	30,495	28,519	24,084	23,655		
<b>OCT</b>	35,567	32,636	31,009	27,985	26,712	24,039		
<b>NOV</b>	37,509	33,567	30,559	27,346	24,746	21,652		
<b>DEC</b>	35,136	33,074	30,112	26,616	24,315	21,434		
<b>JAN</b>	34,752	31,848	30,180	27,034	28,967		<b>YTD PRIOR YEAR</b>	<b>\$ 201,776</b>
<b>FEB</b>	32,046	32,796	29,102	25,975	22,329		<b>YTD CURRENT YEAR</b>	<b><u>\$ 186,050</u></b>
<b>MAR</b>	39,967	33,363	28,050	27,021	25,711		<b>DIFFERENCE</b>	<b>\$ (15,726)</b>
<b>APR</b>	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>		<b>PERCENTAGE CHANGE</b>	<b>-7.79%</b>
<b>TOTAL:</b>	<b>\$ 425,374</b>	<b>\$ 394,283</b>	<b>\$ 362,320</b>	<b>\$ 330,934</b>	<b>\$ 302,142</b>	<b>\$ 186,050</b>	<b>5 year annual average:</b>	<b>\$ 363,011</b>



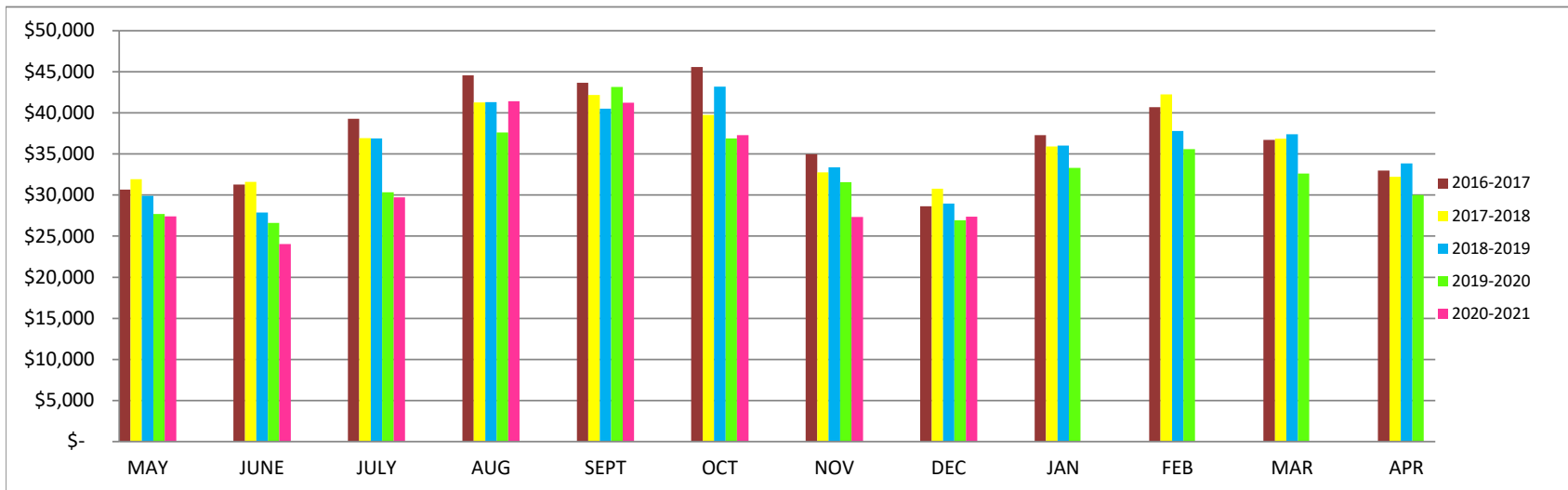
VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		
<b>MAY</b>	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692	\$ 12,652		
<b>JUNE</b>	6,932	7,347	9,161	9,247	9,463	9,727		
<b>JULY</b>	6,147	5,462	6,341	6,155	7,695	7,063		
<b>AUG</b>	5,482	5,261	6,175	6,253	6,826	6,702		
<b>SEPT</b>	5,187	5,386	5,736	5,810	6,482	6,746		
<b>OCT</b>	5,873	5,747	5,600	6,372	6,657	7,123		
<b>NOV</b>	7,043	6,471	6,071	9,305	8,023	8,278		
<b>DEC</b>	8,900	12,010	12,635	15,590	15,814	13,520		
<b>JAN</b>	12,720	19,149	15,856	18,618	17,596		<b>YTD PRIOR YEAR</b>	<b>\$ 74,652</b>
<b>FEB</b>	16,804	23,695	25,618	19,961	18,474		<b>YTD CURRENT YEAR</b>	<b>\$ 71,811</b>
<b>MAR</b>	17,469	20,597	19,908	26,447	20,236		<b>DIFFERENCE</b>	<b>\$ (2,841)</b>
<b>APR</b>	13,062	17,197	17,257	20,770	16,723		<b>PERCENTAGE CHANGE</b>	<b>-3.81%</b>
<b>TOTAL:</b>	<b>\$ 116,451</b>	<b>\$ 138,626</b>	<b>\$ 139,622</b>	<b>\$ 160,503</b>	<b>\$ 147,681</b>	<b>\$ 71,811</b>	<b>5 year annual average:</b>	<b>\$ 140,577</b>



VILLAGE OF WILLOWBROOK  
UTILITY TAX  
COMMONWEALTH EDISON  
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>		
<b>MAY</b>	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702	\$ 27,402		
<b>JUNE</b>	32,626	31,275	31,604	27,884	26,606	24,035		
<b>JULY</b>	34,803	39,258	36,927	36,894	30,334	29,718		
<b>AUG</b>	37,683	44,561	41,261	41,308	37,593	41,406		
<b>SEPT</b>	44,502	43,660	42,175	40,520	43,134	41,226		
<b>OCT</b>	43,645	45,590	39,743	43,194	36,881	37,269		
<b>NOV</b>	33,301	34,959	32,746	33,361	31,574	27,326		
<b>DEC</b>	29,440	28,636	30,754	28,968	26,940	27,364		
<b>JAN</b>	35,753	37,269	35,908	36,002	33,300		<b>YTD PRIOR YEAR</b>	<b>\$ 260,764</b>
<b>FEB</b>	41,787	40,701	42,229	37,801	35,574		<b>YTD CURRENT YEAR</b>	<b><u>\$ 255,746</u></b>
<b>MAR</b>	38,065	36,699	36,843	37,383	32,614		<b>DIFFERENCE</b>	<b>\$ (5,018)</b>
<b>APR</b>	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>		<b>PERCENTAGE CHANGE</b>	<b>-1.92%</b>
<b>TOTAL:</b>	<b>\$ 433,460</b>	<b>\$ 446,258</b>	<b>\$ 434,314</b>	<b>\$ 427,043</b>	<b>\$ 392,246</b>	<b>\$ 255,746</b>	<b>5 year annual average:</b>	<b>\$ 426,664</b>





# 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 <sup>2</sup>
SEPT	-	17,854
OCT	-	23,936
NOV	-	18,544
DEC	-	22,268
JAN	23,074	
FEB	25,823	
MARCH	24,799	
APRIL	20,771	
TOTAL	\$ 94,467	\$ 164,877
MTH AVG		\$ 20,610
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:	\$ 164,877
DIFFERENCE:	\$ 164,877
PERCENTAGE CHANGE:	#DIV/0!
BUDGETED REVENUE:	\$ 275,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	59.96%
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	16-17		17-18		18-19		19-20		20-21		Difference from Prior Year	Reduction Budgeted	Monthly Amount Budgeted
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		43,081	-8.90%	-25%	\$ 32,188
OCT		43,124		41,841		44,738		44,074		40,585	-7.92%	-15%	\$ 36,479
NOV		40,684		40,921		41,827		46,319		37,683	-18.64%	-15%	\$ 36,479
DEC		40,440		40,544		44,667		43,028		38,382	-10.80%	-15%	\$ 36,479
JAN		35,511		58,256		44,111		50,666				-15%	\$ 36,479
FEB		35,157		39,067		46,802		38,894				-10%	\$ 38,625
MARCH		43,213		36,762		39,793		44,330				-10%	\$ 38,625
APRIL		41,137		45,969		46,283		33,620				-10%	\$ 37,354
TOTAL	\$	500,521	\$	514,905	\$	528,808	\$	537,640	\$	293,343			\$ 400,000
MTH AVG	\$	41,710	\$	42,909	\$	44,067	\$	44,803	\$	36,668			
BUDGET	\$	475,000	\$	485,000	\$	485,000	\$	500,000	\$	400,000			

YEAR TO DATE LAST YEAR: \$ 370,130  
YEAR TO DATE THIS YEAR: \$ 293,343  
DIFFERENCE: \$ (76,787)

PERCENTAGE CHANGE: -20.75%

BUDGETED REVENUE: \$ 400,000  
PERCENTAGE OF YEAR COMPLETED : 66.67%  
PERCENTAGE OF REVENUE TO DATE : 73.34%  
PROJECTION OF ANNUAL REVENUE : \$ 426,101  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 26,101  
EST. PERCENT DIFF ACTUAL TO BUDGET 6.53%

**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

\*Indoor dining restrictions reintroduced effective October 23

# 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		19,324	-26.39%
OCT		26,887		27,690		23,943		19,660		16,551	-15.81%
NOV		21,561		21,655		23,345		21,112		7,733	3 -63.37%
DEC		20,626		17,117		17,997		19,517		10,374	4 -46.85%
JAN		16,184		14,899		15,768		17,169			
FEB		13,982		12,963		15,144		15,871			
MARCH		13,759		13,893		14,187		11,116			
APRIL		18,825		17,918		19,097		11,764			
TOTAL	\$	242,370	\$	243,221	\$	252,907	\$	240,232	\$	120,023	
MTH AVG	\$	20,198	\$	20,268	\$	21,076	\$	20,019	\$	15,003	
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).

Note 3 - LaQuinta & Red Roof Inn did not make payments in Nov (paid Dec 1)

Note 4 - LaQuinta, Red Roof Inn & Delta Marriott did not make Dec payments

YEAR TO DATE LAST YEAR:	\$	184,312
YEAR TO DATE THIS YEAR:	\$	120,023
DIFFERENCE:	\$	(64,289)

PERCENTAGE CHANGE:	-34.88%
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BUDGETED REVENUE:	\$	216,000
PERCENTAGE OF YEAR COMPLETED :		66.67%
PERCENTAGE OF REVENUE TO DATE :		55.57%
PROJECTION OF ANNUAL REVENUE :	\$	156,438
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(59,562)
EST. PERCENT DIFF ACTUAL TO BUDGET		-27.58%

**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	9,934	-12.93%
OCT	15,810	12,269	13,672	13,808	15,279	10.65%
NOV	13,410	9,357	11,179	3,074	6,844	122.64%
DEC	12,631	10,790	10,998	16,657	9,840	-40.93%
JAN	21,272	9,705	10,916	23,297		
FEB	13,571	11,525	12,376	10,422		
MARCH	17,407	11,820	8,467	15,919		
APRIL	12,327	15,939	9,979	2,819		
<b>TOTAL</b>	<b>\$ 164,037</b>	<b>\$ 155,275</b>	<b>\$ 131,932</b>	<b>\$ 141,841</b>	<b>\$ 81,110</b>	

DUI Fines	\$ -	\$ -	\$ -	\$ 2,762	\$ 1,339	2%
Overweight	\$ -	\$ -	\$ -	\$ 9,632	\$ 2,527	3%
Circuit Court	\$ 112,614	\$ 125,993	\$ 104,904	\$ 90,723	\$ 43,594	54%
Village issued	\$ 51,423	\$ 29,282	\$ 27,028	\$ 38,724	\$ 33,650	41%
	<b>\$ 164,037</b>	<b>\$ 155,275</b>	<b>\$ 131,932</b>	<b>\$ 141,841</b>	<b>\$ 81,110</b>	100%

MTH AVG \$ 13,670 \$ 12,940 \$ 10,994 \$ 11,820 \$ 10,139

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

YEAR TO DATE LAST YEAR : \$ 89,384  
YEAR TO DATE THIS YEAR : \$ 81,110  
DIFFERENCE : \$ (8,274)

PERCENTAGE CHANGE

-9.26%

BUDGETED REVENUE: \$ 123,000  
PERCENTAGE OF YEAR COMPLETED : 66.67%  
PERCENTAGE OF REVENUE TO DATE : 65.94%  
PROJECTION OF ANNUAL REVENUE : \$ 128,711  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 5,711  
EST. PERCENT DIFF ACTUAL TO BUDGET 4.64%

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	64,954	-8.22%
OCT	66,295	50,230	95,425	67,034	64,733	-3.43%
NOV	50,555	51,165	84,560	60,280	51,575	-14.44%
DEC	50,850	50,575	85,365	66,015	50,150	-24.03%
JAN	59,660	44,045	73,419	58,086		
FEB	38,590	64,700	68,560	47,375		
MARCH	36,200	71,567	59,010	50,250		
APRIL	43,500	74,330	59,345	41,065		
TOTAL	\$ 719,794	\$ 674,717	\$ 932,040	\$ 717,155	\$ 447,697	
MTH AVG	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,763	\$ 55,962	
BUDGET	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	
YEAR TO DATE LAST YEAR :					\$ 520,379	
YEAR TO DATE THIS YEAR :					\$ 447,697	
DIFFERENCE :					\$ (72,682)	
PERCENTAGE CHANGE:					-13.97%	
BUDGETED REVENUE:					\$ 565,000	
PERCENTAGE OF YEAR COMPLETED :					66.67%	
PERCENTAGE OF REVENUE TO DATE :					79.24%	
PROJECTION OF ANNUAL REVENUE :					\$ 616,989	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 51,989	
EST. PERCENT DIFF ACTUAL TO BUDGET					9.2%	

**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		21,192	-0.77%
OCT		127,894	1	60,823			24,737		58,337		17,996	-69.15%
NOV		72,070		43,295			61,612		21,873		26,974	23.32%
DEC		9,338		11,428			23,253		15,659		31,368	100.32%
JAN		39,549		62,106	3		47,395		144,660	8		
FEB		25,008		27,862			230,171	6	30,132			
MARCH		15,940		28,651			16,948		28,820			
APRIL		16,072		150,099	3		29,191		150,230	3		
TOTAL	\$	488,124	\$	611,566		\$	710,053		\$	615,537	\$	206,811
MTH AVG	\$	40,677	\$	50,964		\$	59,171		\$	51,295	\$	25,851
BUDGET	\$	225,000	\$	240,000		\$	250,000		\$	275,000	\$	285,000

YEAR TO DATE LAST YEAR:

\$ 261,695

YEAR TO DATE THIS YEAR:

\$ 206,811

DIFFERENCE:

\$ (54,884)

PERCENTAGE OF CHANGE:

-20.97%

BUDGETED REVENUE:

\$ 285,000

PERCENTAGE OF YEAR COMPLETED :

66.67%

PERCENTAGE OF REVENUE TO DATE :

72.57%

PROJECTION OF ANNUAL REVENUE :

\$ 486,443

EST. DOLLAR DIFF ACTUAL TO BUDGET

\$ 201,443

EST. PERCENT DIFF ACTUAL TO BUDGET

70.68%

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 storage facility (2 buildings)

7- includes permit for Target interior remodel

8- includes Beyond Self Storage permit

# VILLAGE OF WILLOWBROOK 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		-2.62%
JUNE	336,148	315,225	324,934	310,934	257,332		-17.24%
JULY	239,324	238,556	231,577	226,646	227,241		0.26%
AUG	322,609	335,018	316,533	310,599	377,711		21.61%
SEPT	544,406	351,489	370,074	349,902	359,730		2.81%
OCT	255,530	257,241	240,680	250,311	249,489		-0.33%
NOV	312,524	320,151	302,506	288,728	340,465		17.92%
DEC	318,013	329,836	309,763	271,826	287,278		5.68%
JAN	217,387	207,114	208,767	202,532			
FEB	223,201	250,258	252,660	247,636			
MARCH	294,917	301,012	304,339	302,192			
APRIL	214,681	207,182	208,825	200,062			
TOTAL	\$ 3,541,901	\$ 3,360,929	\$ 3,308,668	\$ 3,197,099	\$ 2,328,800		
MTH AVG	\$ 295,158	\$ 280,077	\$ 275,722	\$ 266,425	\$ 291,100		
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:	\$ 2,244,677
YEAR TO DATE THIS YEAR:	\$ 2,328,800
DIFFERENCE:	\$ 84,123

PERCENTAGE OF INCREASE:	3.75%
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BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	72.78%
PROJECTION OF ANNUAL REVENUE :	\$ 3,316,916
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 116,916
EST. PERCENT DIFF ACTUAL TO BUDGET	3.65%

# 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	29,463		3.75%
OCT	16,379	16,481	15,595	30,847	27,368		-11.28%
NOV	18,960	18,870	20,460	28,304	27,005		-4.59%
DEC	19,318	19,231	19,263	31,871	27,282		-14.40%
JAN	20,259	18,870	18,549	37,488			
FEB	19,259	19,320	18,528	26,564			
MARCH	18,362	16,738	16,851	26,278			
APRIL	15,656	16,593	16,115	27,205			
TOTAL	\$ 217,196	\$ 217,200	\$ 217,432	\$ 308,715	\$ 202,385		
MTH AVG	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,726	\$ 25,298		
BUDGET	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429		

YEAR TO DATE LAST YEAR : \$ 191,180  
YEAR TO DATE THIS YEAR : \$ 202,385  
DIFFERENCE : \$ 11,205

PERCENTAGE OF CHANGE:

5.86%

BUDGETED REVENUE: \$ 310,429  
PERCENTAGE OF YEAR COMPLETED : 66.67%  
PERCENTAGE OF REVENUE TO DATE : 65.20%  
PROJECTION OF ANNUAL REVENUE : \$ 326,809  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 16,380  
EST. PERCENT DIFF ACTUAL TO BUDGET 5.3%

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