

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org

AGENDA

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

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.

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



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

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

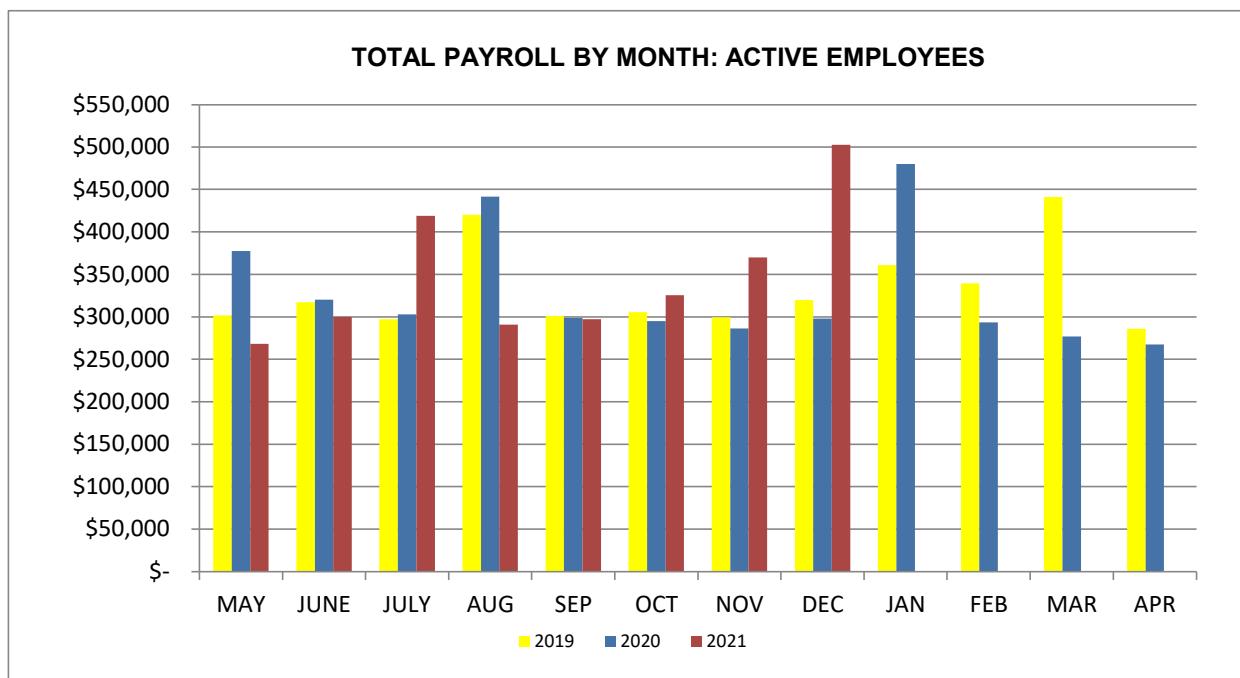
MONTH	FISCAL	# of	FISCAL	# of	FISCAL	# of
	2019		2020		2021	
MAY	\$ 301,687	2	\$ 377,536	2	\$ 268,343	2
JUNE	317,099	2	320,347	2	299,925	2
JULY	297,253	2	302,665	2	418,790	3
AUG	419,939	3	441,619	3	290,706	2
SEP	300,863	2	298,713	2	297,105	2
OCT	305,363	2	295,042	2	325,492	2
NOV	299,457	2	286,261	2	370,031	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		
TOTAL	\$ 3,988,667	26	\$ 3,937,518	26	\$ 2,773,013	18
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



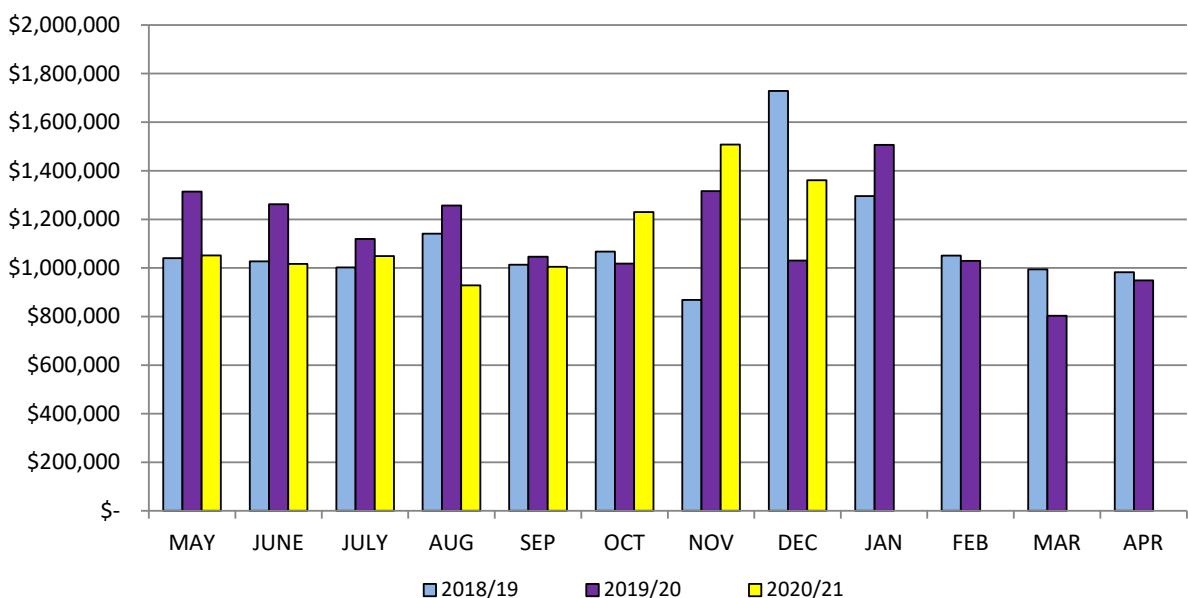
**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			DAILY AVERAGE
	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2020/21	
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	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	1,030,423	1,361,297	43,913
JAN	1,295,655	1,506,560		
FEB	1,050,881	1,028,991		
MAR	994,241	803,457		
APR	982,578	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

TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



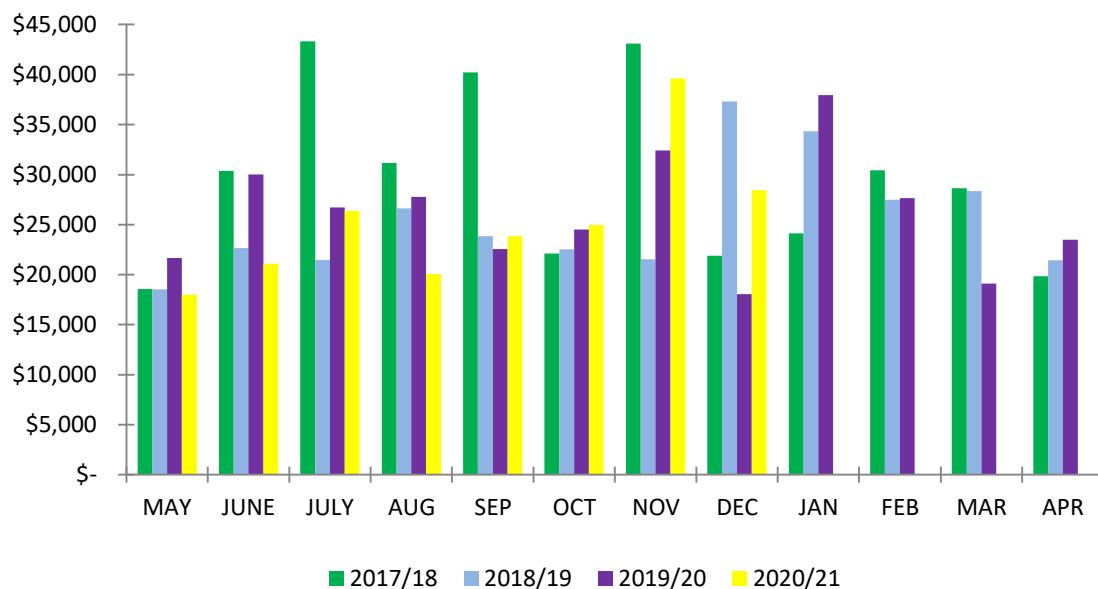
VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

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 A		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 A		21,549		32,423		39,606	
DEC	21,898		37,302 B		18,049		28,465	
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		\$ 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)

AVERAGE DAILY EXPENDITURES - GENERAL FUND



VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE DIST	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	\$ 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		
BUDGET		\$ 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 WILLOWSBROOK
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	
BUDGET		\$ -	\$ 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	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	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

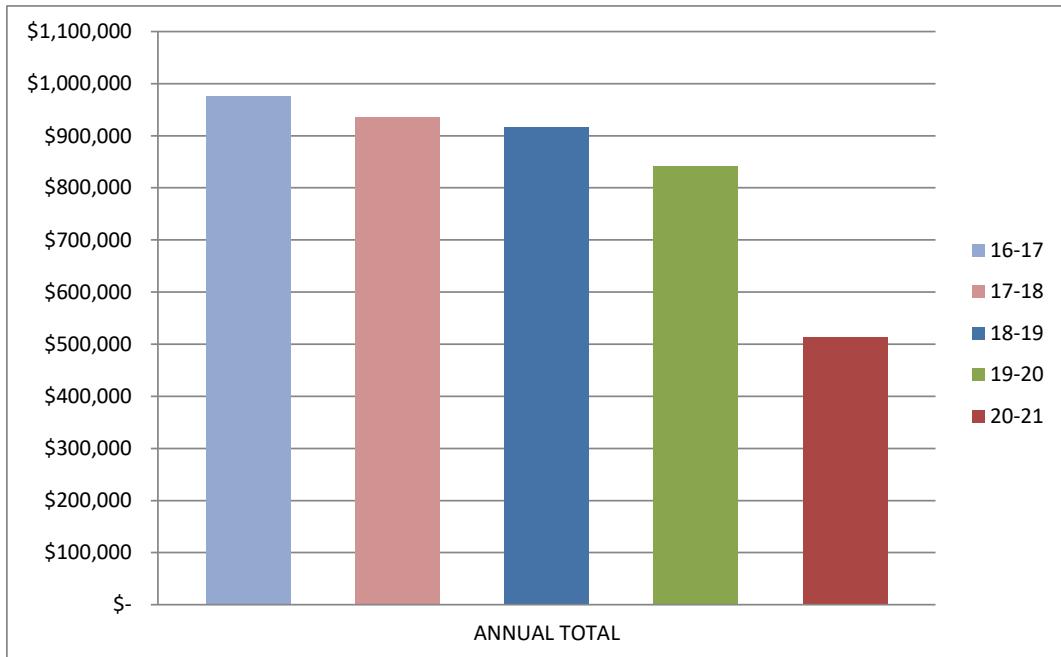
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 218,966

EST. PERCENT DIFF ACTUAL TO BUDGET **30.5%**

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES

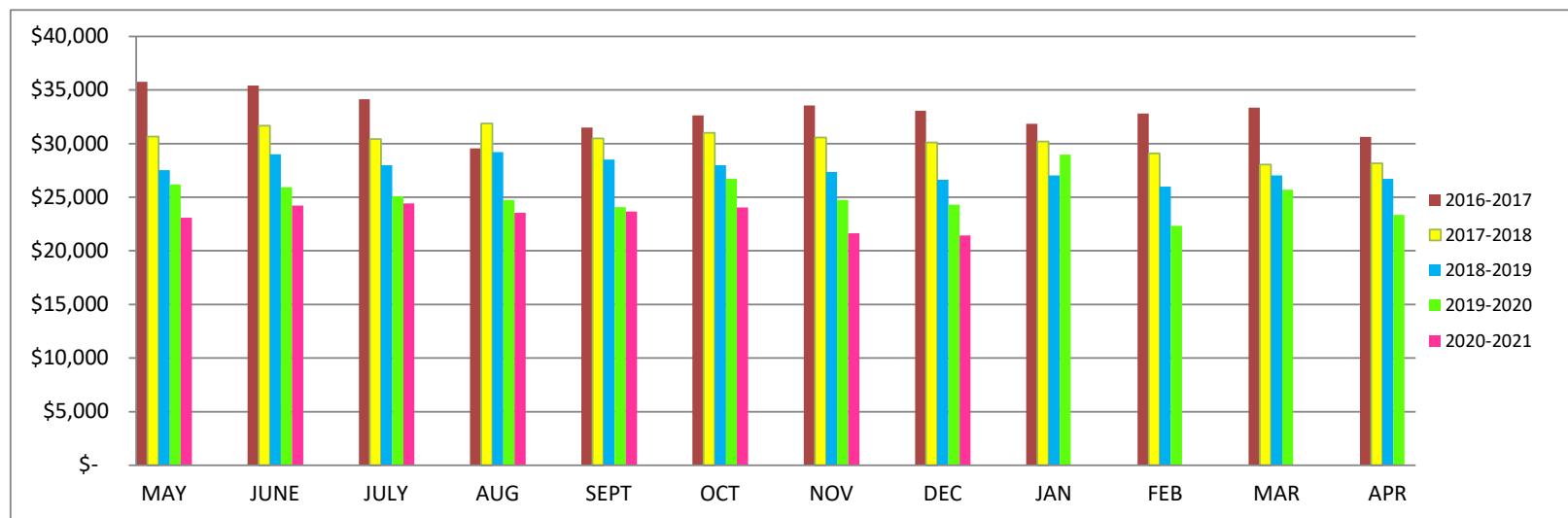
Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

MONTH						Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
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%		



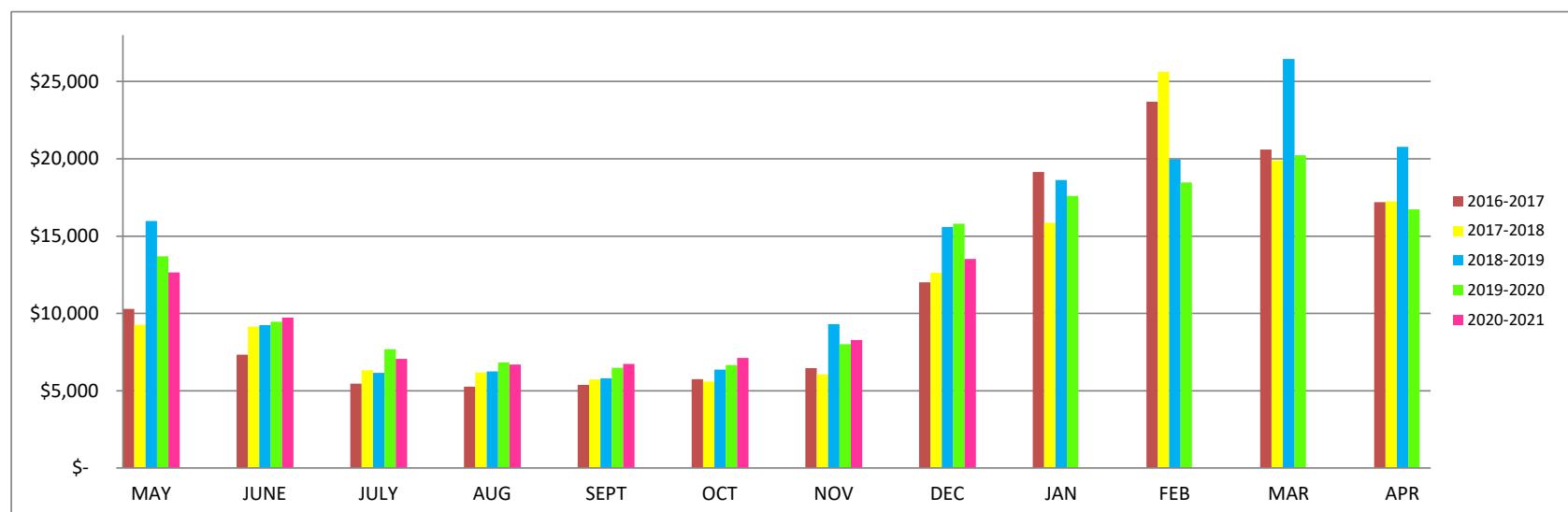
**VILLAGE OF WILLOWSBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS**

	<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	23,655	
OCT	35,567	32,636	31,009	27,985	26,712	24,039	
NOV	37,509	33,567	30,559	27,346	24,746	21,652	
DEC	35,136	33,074	30,112	26,616	24,315	21,434	
JAN	34,752	31,848	30,180	27,034	28,967		YTD PRIOR YEAR \$ 201,776
FEB	32,046	32,796	29,102	25,975	22,329		YTD CURRENT YEAR \$ 186,050
MAR	39,967	33,363	28,050	27,021	25,711		DIFFERENCE \$ (15,726)
APR	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>		PERCENTAGE CHANGE -7.79%
TOTAL:	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 186,050	5 year annual average: \$ 363,011



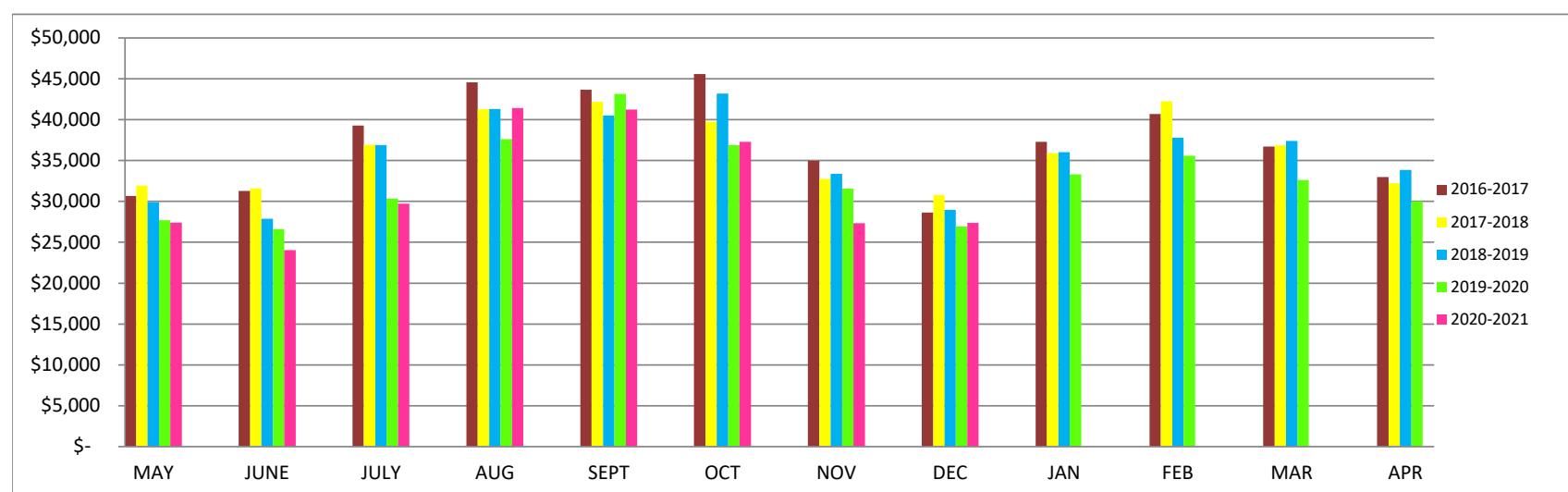
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<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	6,746	
OCT	5,873	5,747	5,600	6,372	6,657	7,123	
NOV	7,043	6,471	6,071	9,305	8,023	8,278	
DEC	8,900	12,010	12,635	15,590	15,814	13,520	
JAN	12,720	19,149	15,856	18,618	17,596		YTD PRIOR YEAR \$ 74,652
FEB	16,804	23,695	25,618	19,961	18,474		YTD CURRENT YEAR \$ 71,811
MAR	17,469	20,597	19,908	26,447	20,236		DIFFERENCE \$ (2,841)
APR	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	<u>16,723</u>		PERCENTAGE CHANGE -3.81%
TOTAL:	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 71,811	<i>5 year annual average:</i> \$ 140,577



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>	
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	41,226	
OCT	43,645	45,590	39,743	43,194	36,881	37,269	
NOV	33,301	34,959	32,746	33,361	31,574	27,326	
DEC	29,440	28,636	30,754	28,968	26,940	27,364	
JAN	35,753	37,269	35,908	36,002	33,300		YTD PRIOR YEAR \$ 260,764
FEB	41,787	40,701	42,229	37,801	35,574		YTD CURRENT YEAR \$ 255,746
MAR	38,065	36,699	36,843	37,383	32,614		DIFFERENCE \$ (5,018)
APR	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>		PERCENTAGE CHANGE -1.92%
TOTAL:	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 255,746	<i>5 year annual average:</i> \$ 426,664



VILLAGE OF WILLOWSBROOK
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	-	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 WILLOWSBROOK
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:					<u>\$ 293,343</u>			
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 WILLOWSBROOK
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	<i>(General Fund)</i>

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%

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		
TOTAL	\$ 164,037	\$ 155,275	\$ 131,932	\$ 141,841	\$ 81,110	

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%
	\$ 164,037	\$ 155,275	\$ 131,932	\$ 141,841	\$ 81,110	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%

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 :					<u>\$ 447,697</u>	
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 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		-2.62%
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%

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.