

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 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, AUGUST 9, 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: 813 7667 1684

Written public comments can be submitted by 5:00 pm on Monday, August 9, 2021 by emailing cdittman@willowbrook.il.us.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
June 14, 2021 Regular Meeting of the Finance & Administration Committee
4. ORAL REPORT – IT RFP Update
5. REPORT – Monthly Disbursement Reports – July 2021
6. REPORT – Sales Tax, Home Rule 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
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. 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, JUNE 14, 2021, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

DUE TO THE COVID 19 PANDEMIC 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 5:38 p.m.

2. ROLL CALL

Those present at roll call at the Village Hall were Chairwoman Sue Berglund, Trustee Michael Mistele, Trustee Greg Ruffolo and Director of Finance Carrie Dittman. No one was present via Zoom.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, May 10, 2021, were reviewed.

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

4. REPORT – Monthly Disbursement Reports – May 2021

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

- Total cash outlay for all Village funds – \$1,197,633, Fiscal Year to Date is \$1,197,633. One handwritten check for Hawk Ford for public works truck was approved separately by the Village Board.
- Total monthly payroll for active employees including all funds - \$327,564 (2 payrolls). The average payroll for the year was \$163,782, which is a 0.25% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$38,633. Daily average fiscal YTD: \$38,633. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,197,633.
- Average daily expenditures for the General Fund only: \$21,624. Fiscal YTD average is \$21,624 which is an 18.35% decrease from the prior year.

5. REPORT – Sales Tax, Home Rule 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 May and key items are highlighted below:

- Sales tax receipts - \$319,211 YTD up 3.78% from the prior year. Trending 15.44% over budget. The FY 21/22 budget was increased by \$500,000 to \$4.0 million to normal, pre-pandemic levels.
- Home Rule Sales Tax receipts – This 1.0% tax became effective January 1, 2021; \$154,012 (for February sales) was received in May.

- Business District (restricted) sales tax receipts - Year to date is \$44,976, 5.06% below the prior year and 7.3% over budget; the budget for this line item was decreased this year due to Stein Mart's bankruptcy. This represents collections of the 1.0% sales tax collected in the Village's business district. The restricted revenue comes from the Town Center & Pete's Fresh Market developments.
- Income Tax receipts - \$144,682 YTD up 67.26% compared to the prior year, 93.1% over budget. Last year the IRS delayed the income tax filing deadlines until July, and this year the filing deadline was extended until May but likely many taxpayers filed in April 2021, like normal years.
- Utility tax receipts - \$61,807 YTD down 2.10% from the prior year, 2.7% under budget, consisting of:
 - Telecomm tax - down 9.77%
 - Northern IL gas – up 25.86%
 - ComEd – down 8.55%
- Local Gas Tax receipts - \$18,783 YTD, 31.88% higher than last year. Discussion was held about one continually delinquent taxpayer and the Village's efforts to collect the tax from that station. A general discussion ensued about changing the Village code as it relates to imposing penalties on delinquent or non-payers; now that the current pandemic is easing up and Illinois is fully re-opened it is a good time to re-visit this to ensure fairness to all taxpayers. The Committee discussed sending proactive notices if the code is changed to alert the businesses of the new policy. Director Dittman commented that staff has reached out to the Village attorney for guidance.

Tom & Jerry Shell station ceased selling gas in July 2020 and sold the business; Chairwoman Berglund noted that it appeared the new owners were selling gas now, however they are not paying the tax. Director Dittman will investigate.

- Places of Eating Tax receipts - \$55,974 YTD up 152.88% compared to the prior year, trending 150.44% over budget. This represents April sales, and it appears many people are dining out again and drive through traffic is quite busy at several locations in town.
- Hotel/Motel Tax receipts - \$21,105, 105.96% higher compared with the prior year. This increase is skewed because Delta Marriott made 3 payments this month to catch up their delinquency. Revenue is trending at 83.24% above budget as a result.
- Fines - \$21,661 YTD up 438.03% compared with the prior year, 388.05% over budget. Fine revenue has been on the rise since February as court proceedings that were delayed are getting back to normal. Fines come from County distributions, which accounts for 66% of this, and local fine tickets written by Village police officers.
- Red Light Fines – \$59,850 up 80.82% from the prior year receipts, trending 93.5% over budget. May 2020 was atypically low because of the stay-at-home order causing less traffic.
- Building Permit receipts - \$33,722 YTD down 18.13% from the prior year, trending 14.05% under budget. No significant commercial activity has occurred.
- Water sales receipts - \$254,851 YTD up 11.02% from the prior year, 15.40% above budget.

- Motor Fuel Tax receipts - \$28,133 YTD, up 11.07% from the prior year, 11.0% 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 2019).

6. VISITOR'S BUSINESS

There were no visitors present.

7. COMMUNICATIONS

There were no communications received.

8. ADJOURNMENT

Motion to adjourn at 6:11 p.m. was made by Trustee Mistele, seconded by Trustee Ruffolo. Unanimous voice vote in favor. Motion carried.

(Minutes transcribed by Carrie Dittman)

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2021-22**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 296,259.58	\$ 161,125.23		
MAY	361,893.52	299,554.92	\$ 78,800.20 A	\$ 1,197,633.45
JUNE	249,098.75	154,997.43		
JUNE	401,550.90	321,512.32		\$ 1,127,159.40
JULY	319,062.15	156,336.85		
JULY	514,145.27	223,423.00		
JULY	-	293,491.96	37,576.80 B	\$ 1,544,036.03
AUG				
AUG				\$ -
SEPT				
SEPT				\$ -
OCT				
OCT				\$ -
NOV				
NOV				\$ -
DEC				
DEC				\$ -
DEC				\$ -
JAN				\$ -
JAN				\$ -
FEB				\$ -
FEB				\$ -
MAR				\$ -
MAR				\$ -
APR				\$ -
APR				\$ -
	<u>\$ 2,142,010.17</u>	<u>\$ 1,610,441.71</u>	<u>\$ 116,377.00</u>	<u>\$ 3,868,828.88</u>

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

- A** Includes check to Hawk Ford for public works truck, approved separately by Village Board
- B** Includes check to John Jones Auto Group (police vehicle), approved separately by Village Board

**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2020 - FY 2022**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

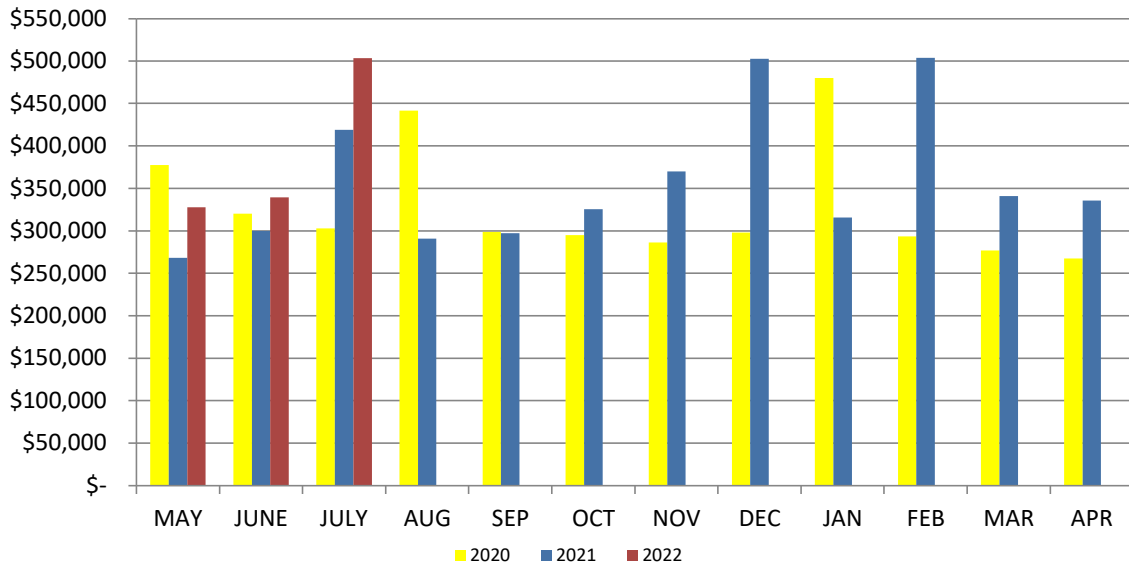
MONTH	FISCAL 2020	# of payrolls	FISCAL 2021	# of payrolls	FISCAL 2022	# of payrolls
MAY	\$ 377,536	2 #	\$ 268,343	2	\$ 327,564	2
JUNE	320,347	2	299,925	2	339,406	2
JULY	302,665	2	418,790	3	503,223	3
AUG	441,619	3	290,706	2		
SEP	298,713	2	297,105	2		
OCT	295,042	2	325,492	2		
NOV	286,261	2	370,031	2 @		
DEC	297,759	2	502,622	3		
JAN	479,988	3	315,551	2		
FEB	293,442	2	503,853	2 ^^		
MAR	276,702	2	340,991	2		
APR	267,443	2	335,801	2		
TOTAL	\$ 3,937,518	26	\$ 4,269,210	26	\$ 1,170,193	7
AVERAGE PAYROLL	\$ 151,443		\$ 164,200		\$ 167,170	
CHANGE FROM PRIOR YEAR			8.42%		1.81%	

Includes Village Administrator retirement payout

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

^^ Two regular payrolls and one retro payroll for police union salary increases

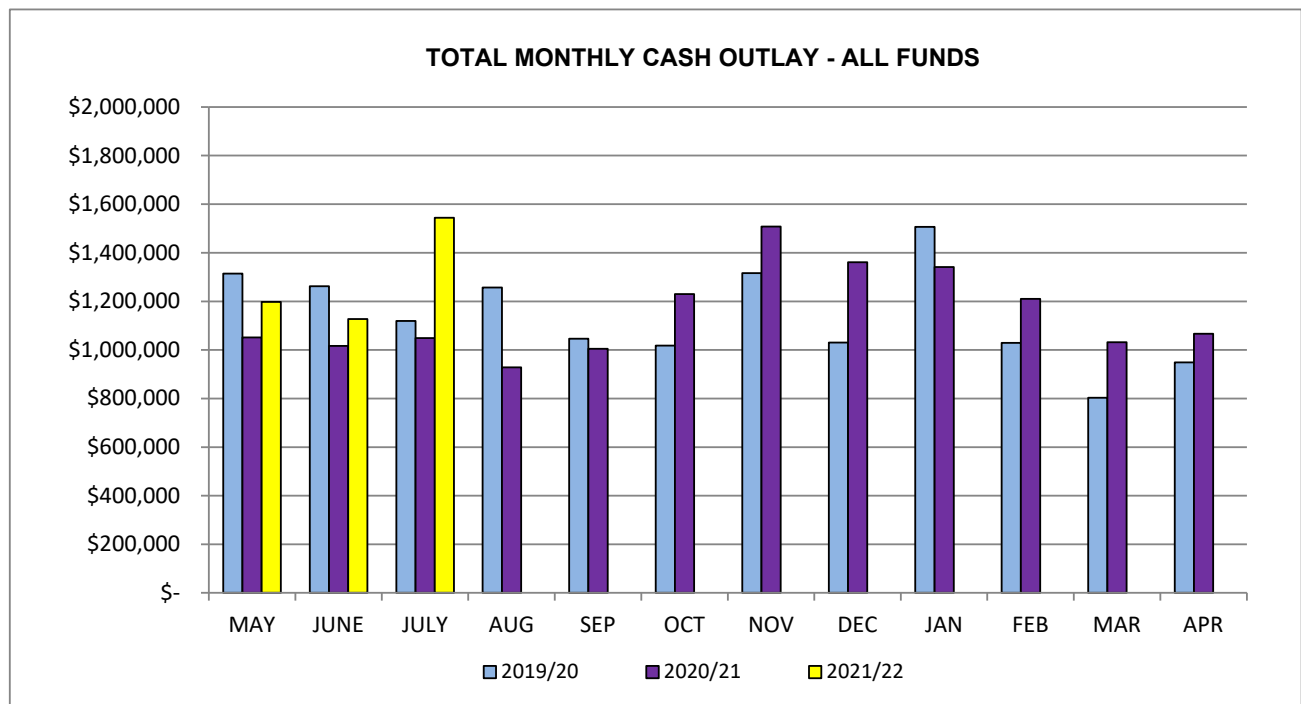
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			DAILY AVERAGE FISCAL 2021/22
	FISCAL 2019/20	FISCAL 2020/21	FISCAL 2021/22	
MAY	\$ 1,314,071 A	\$ 1,051,442	\$ 1,197,633	\$ 38,633
JUNE	1,262,520 A, B	1,016,704	1,127,159	\$ 37,572
JULY	1,119,427 B	1,048,563	1,544,036	\$ 49,808
AUG	1,257,122 B	928,624		
SEP	1,046,271	1,005,059		
OCT	1,017,789	1,230,291		
NOV	1,316,561	1,508,174		
DEC	1,030,423	1,361,297		
JAN	1,506,560	1,341,568		
FEB	1,028,991	1,209,984 C		
MAR	803,457	1,031,960		
APR	948,743	1,066,717		
TOTAL	\$ 13,651,935	\$ 13,800,383	\$ 3,868,828	
AVERAGE	\$ 1,137,661	\$ 1,150,032	\$ 1,289,609	\$ 42,004

- A Includes retirement payout
 B Includes payment to LJ Morse for CRC exterior renovation
 C Includes police union retro payout

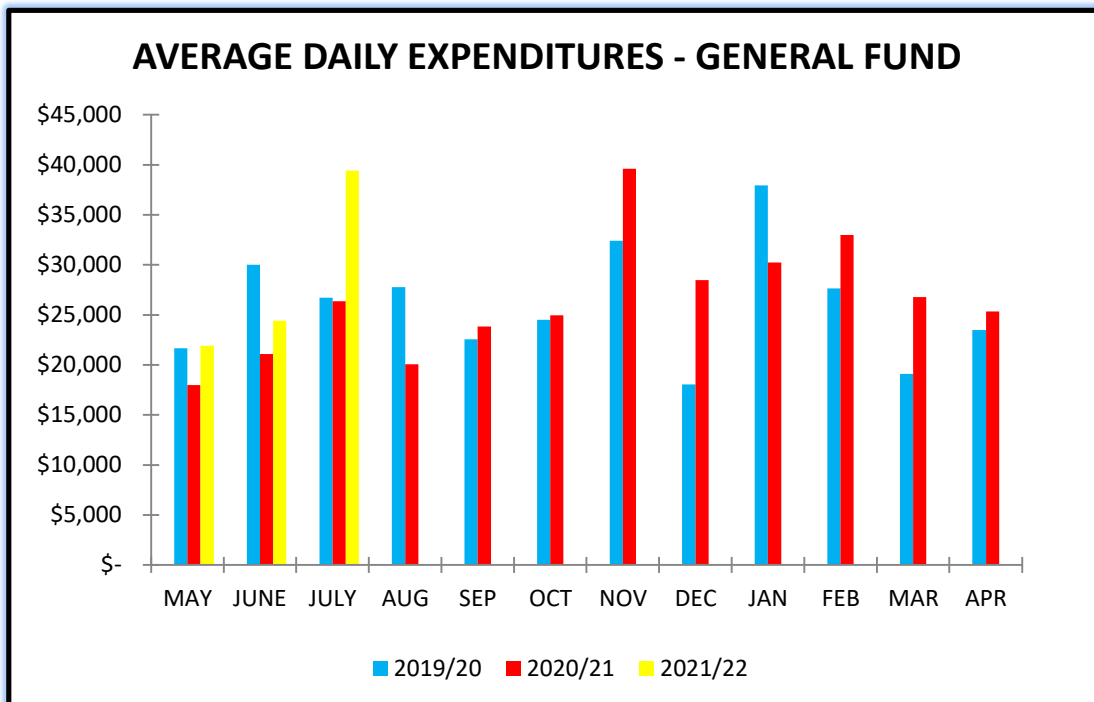


**VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND**

MONTH	FISCAL 2019/20	FISCAL 2020/21	FISCAL 2021/22
MAY	\$ 21,671	\$ 17,998	\$ 21,918
JUNE	30,024	21,103	24,423
JULY	26,717	26,355	39,412 B
AUG	27,764	20,070	
SEP	22,574	23,844	
OCT	24,513	24,973	
NOV	32,423	39,606	
DEC	18,049	28,465	
JAN	37,955	30,241	
FEB	27,647	33,000 A	
MAR	19,121	26,798	
APR	23,489	25,333	
AVERAGE	\$ 25,995	\$ 26,482	\$ 28,584
% CHANGE		1.87%	7.94%

A Includes police union retro payout

B Police expenses increased from \$399,738 (June) to \$813,659 (July) and includes capital purchases: body cameras (\$53,996), squad car (\$35,538), office furn (\$20,650); and 3 payrolls caused PD salaries to inc. \$116,000 and police pension to inc. \$46,000



VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE MADE		17-18	18-19	19-20	20-21	21-22	Difference from Prior Year
MAY	FEB	\$	264,472	\$ 276,118	\$ 320,221	\$ 307,589	\$ 319,211	3.78%
JUNE	MAR		304,436	334,282	360,870	359,968	421,287	17.03%
JULY	APR		304,925	309,957	343,577	289,885	413,459	42.63%
AUG	MAY		345,478	376,154	397,471	356,759		
SEPT	JUNE		354,582	364,229	408,372	385,683		
OCT	JULY		313,701	320,062	380,773	415,157		
NOV	AUG		361,826	339,020	389,765	390,300		
DEC	SEPT		334,582	342,467	363,388	391,326		
JAN	OCT		312,400	329,103	375,088	404,167		
FEB	NOV		319,012	362,572	368,379	379,791		
MARCH	DEC		416,900	428,214	437,962	446,756		
APRIL	JAN		285,192	296,927	311,493	322,056		
TOTAL		\$	3,917,506	\$ 4,079,105	\$ 4,457,359	\$ 4,449,437	\$ 1,153,957	
MTH AVG		\$	326,459	\$ 339,925	\$ 371,447	\$ 370,786	\$ 384,652	
BUDGET		\$	3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	\$ 4,000,000	

YEAR TO DATE LAST YEAR : \$ 957,442

YEAR TO DATE THIS YEAR : \$ 1,153,957

DIFFERENCE : \$ 196,515

PERCENTAGE CHANGE : 20.53%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 4,000,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 28.85%

PROJECTION OF ANNUAL REVENUE : \$ 5,362,684

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 1,362,684

EST. PERCENT DIFF ACTUAL TO BUDGET 34.07%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT 1.0% HOME RULE SALES TAX

MONTH DIST	SALE MADE		20-21	21-22
MAY	FEB			\$ 154,012
JUNE	MAR			222,867
JULY	APR			218,263
AUG	MAY			
SEPT	JUNE			
OCT	JULY			
NOV	AUG			
DEC	SEPT			
JAN	OCT			
FEB	NOV			
MARCH	DEC			
APRIL	JAN		160,090	
TOTAL			\$ 160,090	\$ 595,142
MTH AVG				\$ 198,381
BUDGET			\$ -	\$ 2,370,000
YEAR TO DATE LAST YEAR :			\$ -	
YEAR TO DATE THIS YEAR :			\$ 595,142	
DIFFERENCE :			\$ 595,142	

VILLAGE OF WILLOWBROOK FINANCIAL REPORT 1.0% BUSINESS DISTRICT SALES TAX

MONTH DIST	SALE MADE		17-18	18-19	19-20	20-21	21-22	Difference from Prior Year
MAY	FEB	\$	33,892	\$ 33,887	\$ 47,967	\$ 47,374	\$ 44,976	-5.06%
JUNE	MAR		36,583	40,172	54,771	37,733	56,124	48.74%
JULY	APR		35,311	34,830	53,799	21,982	46,176	110.06%
AUG	MAY		38,019	39,441	57,570	29,216		
SEPT	JUNE		37,321	40,597	58,915	48,532		
OCT	JULY		34,773	38,253	56,043	52,052		
NOV	AUG		40,727	42,081	57,905	57,245		
DEC	SEPT		36,779	38,486	55,991	57,564		
JAN	OCT		35,522	44,158	53,534	50,283		
FEB	NOV		42,116	62,903	56,671	50,894		
MARCH	DEC		57,664	79,892	75,234	69,586		
APRIL	JAN		36,122	46,514	48,732	42,682		
TOTAL		\$	464,829	\$ 541,214	\$ 677,132	\$ 565,143	\$ 147,276	
MTH AVG		\$	38,736	\$ 45,101	\$ 56,428	\$ 47,095	\$ 49,092	
BUDGET		\$	518,650	\$ 450,000	\$ 485,000	\$ 600,000	\$ 500,000	

YEAR TO DATE LAST YEAR : \$ 107,089
YEAR TO DATE THIS YEAR : \$ 147,276
DIFFERENCE : \$ 40,187

PERCENTAGE CHANGE :

37.53%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 500,000
PERCENTAGE OF YEAR COMPLETED : 25.00%
PERCENTAGE OF REVENUE TO DATE : 29.46%
PROJECTION OF ANNUAL REVENUE : \$ 777,223
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 277,223
EST. PERCENT DIFF ACTUAL TO BUDGET 55.4%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

MONTH		Note 1 17-18	Note 2 18-19	Note 3 19-20	Note 4 20-21	21-22	Difference from Prior Year
MAY	\$	114,461	\$ 117,127	\$ 171,495	\$ 86,503	\$ 144,682	67.26%
JUNE		59,196	54,108	53,557	53,643	127,220	137.16%
JULY		78,309	73,159	80,093	85,105	114,110	34.08%
AUG		37,423	53,704	57,414	116,263		
SEPT		44,142	52,413	50,814	66,251		
OCT		67,208	81,459	90,661	95,425		
NOV		50,580	58,669	59,170	64,672		
DEC		44,530	48,629	55,914	57,245		
JAN		64,897	70,855	78,153	91,492		
FEB		93,937	85,245	80,519	96,490		
MARCH		47,225	51,328	60,474	66,726		
APRIL		72,516	82,444	88,736	106,167		
TOTAL	\$	774,424	\$ 829,140	\$ 927,000	\$ 985,982	\$ 386,012	
MTH AVG	\$	64,535	\$ 69,095	\$ 77,250	\$ 82,165	\$ 128,671	
BUDGET	\$	862,540	\$ 736,319	\$ 815,000	\$ 717,000	\$ 854,000	

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%)

Note 4: Village budget reduced 10% for State of IL plus 15% for COVID-19

YEAR TO DATE LAST YEAR: \$ 225,251

YEAR TO DATE THIS YEAR: \$ 386,012

DIFFERENCE: \$ 160,761

PERCENTAGE CHANGE:

71.37%

BUDGETED REVENUE: \$ 854,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 45.20%

PROJECTION OF ANNUAL REVENUE : \$ 1,689,675

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 835,675

EST. PERCENT DIFF ACTUAL TO BUDGET 97.9%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL UTILITY TAXES

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

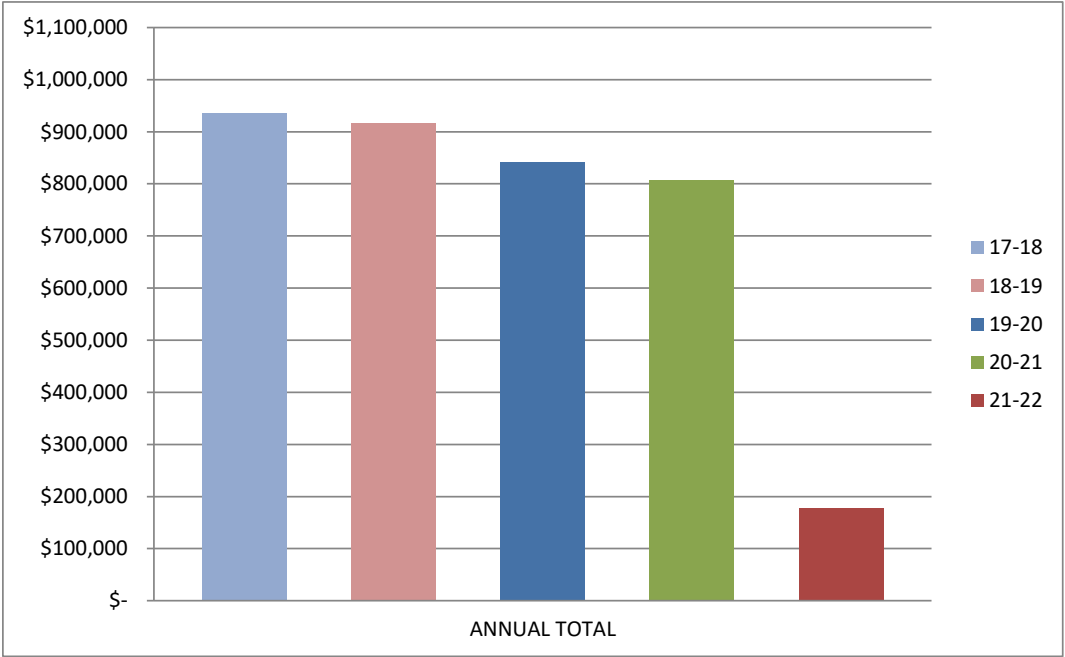
MONTH	17-18		18-19		19-20		20-21		21-22		Difference from Prior Year
MAY	\$	71,829	\$	73,377	\$	67,576	\$	63,134	\$	61,807	-2.10%
JUNE		72,444		66,122		61,990		57,971		56,516	-2.51%
JULY		73,703		68,284		63,109		61,197		59,758	-2.35%
AUG		79,315		76,782		69,155		71,673			
SEPT		78,406		74,848		73,700		71,627			
OCT		76,352		77,551		70,250		68,431			
NOV		69,376		70,012		64,343		57,256			
DEC		73,501		71,174		67,069		62,318			
JAN		81,944		81,654		79,863		70,463			
FEB		96,949		83,737		76,377		75,525			
MARCH		84,801		90,851		78,561		79,561			
APRIL		77,637		81,337		70,076		68,285			
TOTAL	\$	936,257	\$	915,729	\$	842,069	\$	807,441	\$	178,081	
MTH AVG	\$	78,021	\$	76,311	\$	70,172	\$	67,287	\$	59,360	
BUDGET	\$	1,000,000	\$	950,000	\$	898,000	\$	850,000	\$	812,000	

YEAR TO DATE LAST YEAR: \$ 182,302
YEAR TO DATE THIS YEAR: \$ 178,081
DIFFERENCE: \$ (4,221)

PERCENTAGE CHANGE:

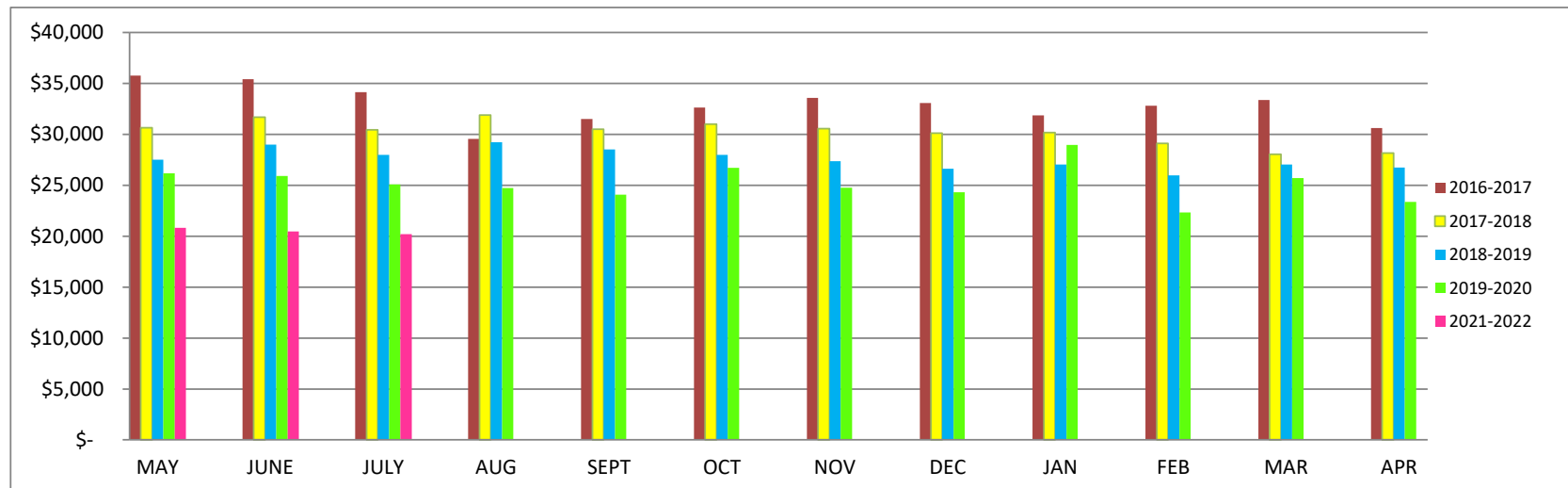
-2.32%

BUDGETED REVENUE: \$ 812,000
PERCENTAGE OF YEAR COMPLETED : 25.00%
PERCENTAGE OF REVENUE TO DATE : 21.93%
PROJECTION OF ANNUAL REVENUE : \$ 788,746
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (23,254)
EST. PERCENT DIFF ACTUAL TO BUDGET -2.9%



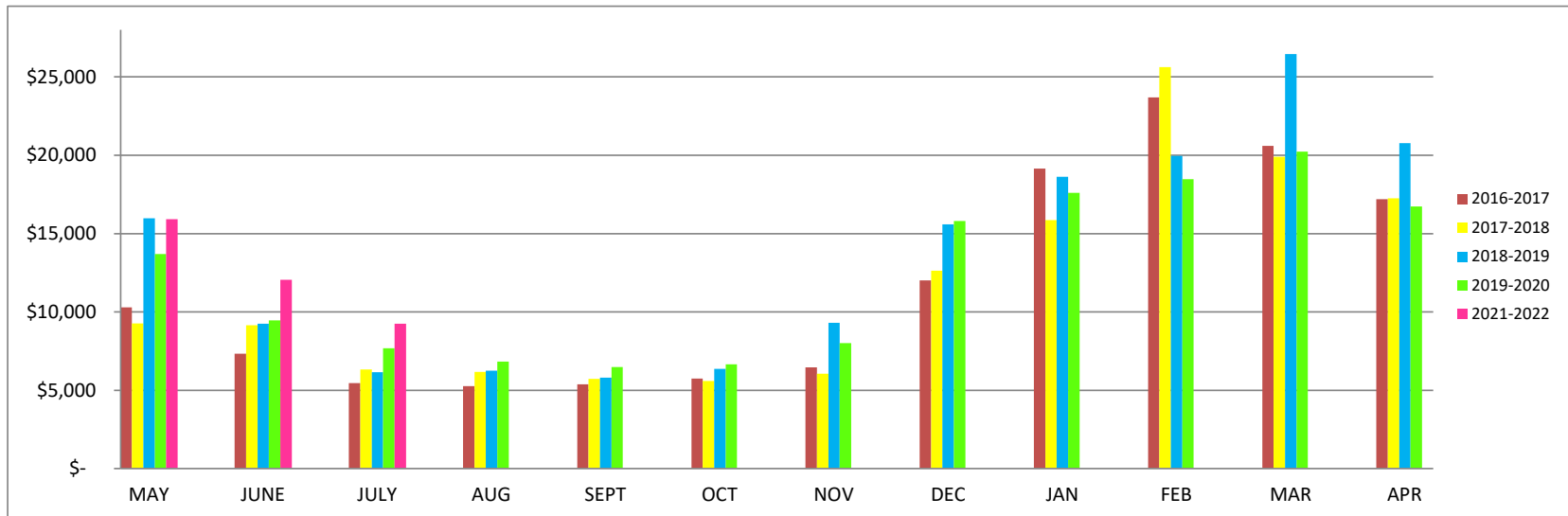
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>		
MAY	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182	\$ 23,080	\$ 20,824		
JUNE	35,405	31,679	28,991	25,921	24,209	20,476		
JULY	34,133	30,435	27,985	25,080	24,416	20,197		
AUG	29,565	31,879	29,221	24,736	23,565			
SEPT	31,506	30,495	28,519	24,084	23,655			
OCT	32,636	31,009	27,985	26,712	24,039			
NOV	33,567	30,559	27,346	24,746	21,652			
DEC	33,074	30,112	26,616	24,315	21,434			
JAN	31,848	30,180	27,034	28,967	22,029		YTD PRIOR YEAR	\$ 71,705
FEB	32,796	29,102	25,975	22,329	19,465		YTD CURRENT YEAR	\$ 61,497
MAR	33,363	28,050	27,021	25,711	22,135		DIFFERENCE	\$ (10,208)
APR	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>	<u>20,263</u>		PERCENTAGE CHANGE	-14.24%
TOTAL:	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 269,942	\$ 61,497	5 year annual average:	\$ 331,924



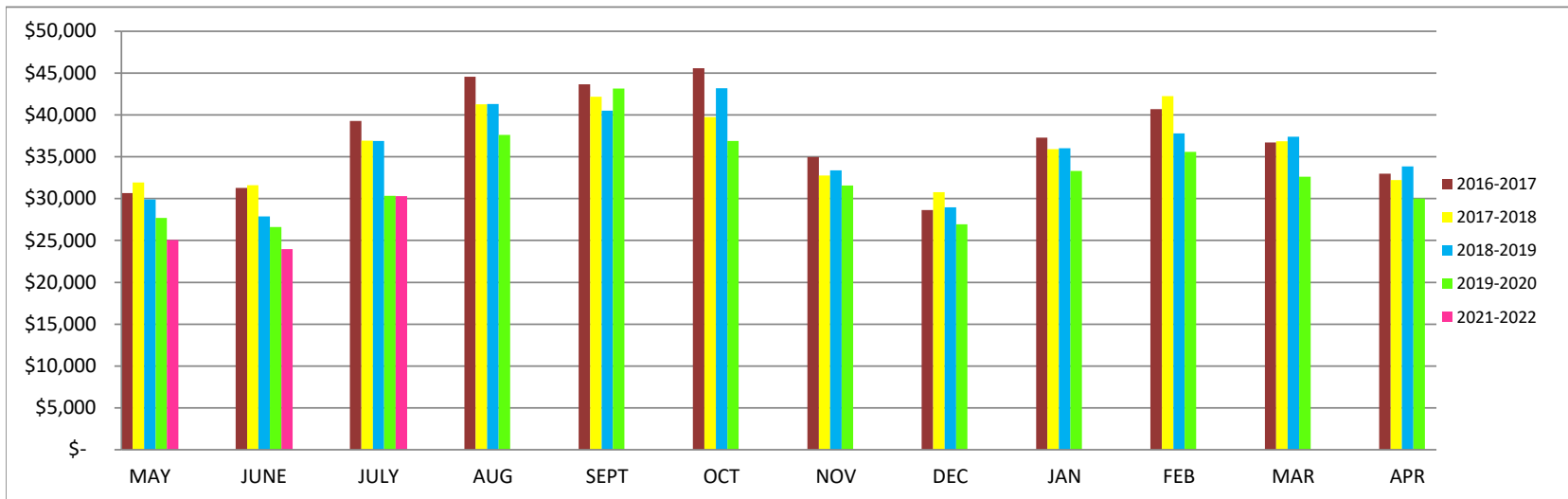
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>		
MAY	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692	\$ 12,652	\$ 15,924		
JUNE	7,347	9,161	9,247	9,463	9,727	12,057		
JULY	5,462	6,341	6,155	7,695	7,063	9,244		
AUG	5,261	6,175	6,253	6,826	6,702			
SEPT	5,386	5,736	5,810	6,482	6,746			
OCT	5,747	5,600	6,372	6,657	7,123			
NOV	6,471	6,071	9,305	8,023	8,278			
DEC	12,010	12,635	15,590	15,814	13,520			
JAN	19,149	15,856	18,618	17,596	19,380		YTD PRIOR YEAR	\$ 29,442
FEB	23,695	25,618	19,961	18,474	21,099		YTD CURRENT YEAR	<u>\$ 37,225</u>
MAR	20,597	19,908	26,447	20,236	25,496		DIFFERENCE	\$ 7,783
APR	17,197	17,257	20,770	16,723	16,984		PERCENTAGE CHANGE	26.44%
TOTAL:	<u>\$ 138,626</u>	<u>\$ 139,622</u>	<u>\$ 160,503</u>	<u>\$ 147,681</u>	<u>\$ 154,770</u>	\$ 37,225	5 year annual average:	\$ 148,240



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>		
MAY	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702	\$ 27,402	\$ 25,059		
JUNE	31,275	31,604	27,884	26,606	24,035	23,983		
JULY	39,258	36,927	36,894	30,334	29,718	30,317		
AUG	44,561	41,261	41,308	37,593	41,406			
SEPT	43,660	42,175	40,520	43,134	41,226			
OCT	45,590	39,743	43,194	36,881	37,269			
NOV	34,959	32,746	33,361	31,574	27,326			
DEC	28,636	30,754	28,968	26,940	27,364			
JAN	37,269	35,908	36,002	33,300	29,054		YTD PRIOR YEAR	\$ 81,155
FEB	40,701	42,229	37,801	35,574	34,961		YTD CURRENT YEAR	<u>\$ 79,359</u>
MAR	36,699	36,843	37,383	32,614	31,930		DIFFERENCE	\$ (1,796)
APR	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>	<u>31,038</u>		PERCENTAGE CHANGE	-2.21%
TOTAL:	<u>\$ 446,258</u>	<u>\$ 434,314</u>	<u>\$ 427,043</u>	<u>\$ 392,246</u>	<u>\$ 382,729</u>	\$ 79,359	<i>5 year annual average:</i>	\$ 416,518



VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL GAS TAX

MONTH	Note 1	Note 2	Note 3	Difference from Prior Year
	19-20	20-21	21-22	
MAY	\$ -	\$ 14,243	\$ 18,783	31.88%
JUNE	-	14,814	19,467	31.41%
JULY	-	19,462	37,010	90.17%
AUG	-	33,756		
SEPT	-	17,854		
OCT	-	23,936		
NOV	-	18,544		
DEC	-	22,268		
JAN	23,074	22,710		
FEB	25,823	17,391		
MARCH	24,799	21,056		
APRIL	20,771	26,686		
TOTAL		\$ 252,720	\$ 75,260	
MTH AVG			\$ 25,087	
BUDGET		\$ 275,000	\$ 253,326	

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 2020.

Note 3 - One delinquent station caught up 4 months of taxes in July 2021.

YEAR TO DATE LAST YEAR:	\$ 48,519
YEAR TO DATE THIS YEAR:	\$ 75,260
DIFFERENCE:	\$ 26,741

PERCENTAGE CHANGE:

55.11%

BUDGETED REVENUE:	\$ 253,326
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	29.71%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT PLACES OF EATING TAXES

MONTH	17-18		18-19		19-20		20-21		21-22		Difference from Prior Year
MAY	\$	39,855	\$	40,666	\$	45,278	\$	22,135	\$	55,974	152.88%
JUNE		43,516		44,029		47,281		33,862		54,725	61.61%
JULY		42,679		47,244		49,632		37,576		56,931	51.51%
AUG		41,124		44,386		47,229		40,039			
SEPT		44,371		44,262		47,289		43,081			
OCT		41,841		44,738		44,074		40,585			
NOV		40,921		41,827		46,319		37,683			
DEC		40,544		44,667		43,028		38,382			
JAN		58,256		44,111		50,666		39,762			
FEB		39,067		46,802		38,894		35,213			
MARCH		36,762		39,793		44,330		35,491			
APRIL		45,969		46,283		33,620		41,864			
TOTAL	\$	514,905	\$	528,808	\$	537,640	\$	445,673	\$	167,630	
MTH AVG	\$	42,909	\$	44,067	\$	44,803	\$	37,139	\$	55,877	
BUDGET	\$	485,000	\$	485,000	\$	500,000	\$	400,000	\$	450,000	

YEAR TO DATE LAST YEAR:	\$	93,573
YEAR TO DATE THIS YEAR:	\$	167,630
DIFFERENCE:	\$	74,057

PERCENTAGE CHANGE:	79.14%
--------------------	--------

BUDGETED REVENUE:	\$	450,000
PERCENTAGE OF YEAR COMPLETED :		25.00%
PERCENTAGE OF REVENUE TO DATE :		37.25%
PROJECTION OF ANNUAL REVENUE :	\$	798,394
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	348,394
EST. PERCENT DIFF ACTUAL TO BUDGET		77.42%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL HOTEL/MOTEL TAXES

Note 1, 2

MONTH	17-18		18-19		19-20		20-21		21-22		Difference from Prior Year
MAY	\$	20,240	\$	19,596	\$	20,574	\$	10,247	\$	21,105	3 105.96%
JUNE		22,069		24,542		23,851		17,833		14,191	-20.42%
JULY		25,925		28,692		26,312		17,492		28,252	4 61.51%
AUG		27,346		28,026		27,034		20,469			
SEPT		21,506		22,570		26,252		19,324			
OCT		27,690		23,943		19,660		16,551			
NOV		21,655		23,345		21,112		7,733			
DEC		17,117		17,997		19,517		10,374			
JAN		14,899		15,768		17,169		9,125			
FEB		12,963		15,144		15,871		14,875			
MARCH		13,893		14,187		11,116		8,687			
APRIL		17,918		19,097		11,764		11,093			
TOTAL	\$	243,221	\$	252,907	\$	240,232	\$	163,803	\$	63,548	
MTH AVG	\$	20,268	\$	21,076	\$	20,019	\$	13,650	\$	21,183	
BUDGET	\$	232,365	\$	246,000	\$	248,000	\$	216,000	\$	184,119	
								(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 - Delta Marriott made 3 payments to catch up delinquent months.

Note 4 - Delta Marriott made 2 payments to catch up delinquent months.

YEAR TO DATE LAST YEAR: \$ 45,572

YEAR TO DATE THIS YEAR: \$ 63,548

DIFFERENCE: \$ 17,976

PERCENTAGE CHANGE: 39.45%

BUDGETED REVENUE: \$ 184,119

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 34.51%

PROJECTION OF ANNUAL REVENUE : \$ 228,416

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 44,297

EST. PERCENT DIFF ACTUAL TO BUDGET 24.06%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT FINES

MONTH DIST	Note 1					Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22	
MAY	\$ 16,151	\$ 10,691	\$ 10,567	\$ 4,026	\$ 21,661	438.03%
JUNE	13,897	16,043	9,197	7,987	29,183	265.38%
JULY	11,415	7,454	15,022	13,622	26,146	91.94%
AUG	20,048	11,967	9,650	13,578		
SEPT	12,359	8,190	11,409	9,934		
OCT	12,269	13,672	13,808	15,279		
NOV	9,357	11,179	3,074	6,844		
DEC	10,790	10,998	16,657	9,840		
JAN	9,705	10,916	23,297	16,850		
FEB	11,525	12,376	10,422	13,238		
MARCH	11,820	8,467	15,919	13,980		
APRIL	15,939	9,979	2,819	17,752		
TOTAL	\$ 155,275	\$ 131,932	\$ 141,841	\$ 142,930	\$ 76,990	

DUI Fines	\$ -	\$ -	\$ 2,762	\$ 3,456	\$ 700	1%
Overweight	\$ -	\$ -	\$ 9,632	\$ 6,935	\$ 4,725	6%
Circuit Court	\$ 125,993	\$ 104,904	\$ 90,723	\$ 61,114	\$ 38,150	50%
Village issued	\$ 29,282	\$ 27,028	\$ 38,724	\$ 71,425	\$ 33,415	43%
	\$ 155,275	\$ 131,932	\$ 141,841	\$ 142,930	\$ 76,990	100%

BUDGET \$ 130,000 \$ 130,000 \$ 125,000 \$ 123,000 \$ 157,567

YEAR TO DATE LAST YEAR : \$ 25,635

YEAR TO DATE THIS YEAR : \$ 76,990

DIFFERENCE : \$ 51,355

PERCENTAGE CHANGE

200.33%

BUDGETED REVENUE: \$ 157,567

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 48.86%

PROJECTION OF ANNUAL REVENUE : \$ 429,264

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 271,697

EST. PERCENT DIFF ACTUAL TO BUDGET 172.43%

Note 1 - Began collecting overweight truck fines in August 2019

VILLAGE OF WILLOWBROOK FINANCIAL REPORT RED LIGHT FINES

MONTH	Note 1					Difference from
DIST	17-18	18-19	19-20	20-21	21-22	Prior Year
MAY	\$ 57,850	\$ 75,711	\$ 53,890	\$ 33,100	\$ 59,850	80.82%
JUNE	48,425	69,125	50,335	50,400	85,600	69.84%
JULY	60,185	82,250	73,600	57,750	84,025	45.50%
AUG	49,475	92,970	78,455	75,035		
SEPT	52,170	86,300	70,770	64,954		
OCT	50,230	95,425	67,034	64,733		
NOV	51,165	84,560	60,280	51,575		
DEC	50,575	85,365	66,015	50,150		
JAN	44,045	73,419	58,086	39,700		
FEB	64,700	68,560	47,375	31,342		
MARCH	71,567	59,010	50,250	57,025		
APRIL	74,330	59,345	41,065	66,250		
TOTAL	\$ 674,717	\$ 932,040	\$ 717,155	\$ 642,014	\$ 229,475	
MTH AVG	\$ 56,226	\$ 77,670	\$ 59,763	\$ 53,501	\$ 76,492	
BUDGET	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	\$ 600,000	
YEAR TO DATE LAST YEAR :					\$ 141,250	
YEAR TO DATE THIS YEAR :					\$ 229,475	
DIFFERENCE :					\$ 88,225	
PERCENTAGE CHANGE:					62.46%	
BUDGETED REVENUE:					\$ 600,000	
PERCENTAGE OF YEAR COMPLETED :					25.00%	
PERCENTAGE OF REVENUE TO DATE :					38.25%	
PROJECTION OF ANNUAL REVENUE :					\$ 1,043,017	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 443,017	
EST. PERCENT DIFF ACTUAL TO BUDGET					73.8%	

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	Note 1 17-18	Note 2 18-19	Note 3 19-20	Note 4 20-21	21-22	Difference from Prior Year
MAY	\$ 74,352	\$ 53,165	\$ 25,054	\$ 41,190	\$ 33,722	-18.13%
JUNE	15,651	63,398	19,755	20,347	23,876	17.34%
JULY	34,261	87,643	86,908	29,770	29,282	-1.64%
AUG	63,136	42,532	12,752	17,974		
SEPT	39,902	30,008	21,357	21,192		
OCT	60,823	24,737	58,337	17,996		
NOV	43,295	61,612	21,873	26,974		
DEC	11,428	23,253	15,659	31,368		
JAN	62,106	47,395	144,660	27,928		
FEB	27,862	230,171	30,132	28,636		
MARCH	28,651	16,948	28,820	30,498		
APRIL	150,099	29,191	150,230	21,091		
TOTAL	\$ 611,566	\$ 710,053	\$ 615,537	\$ 314,964	\$ 86,880	
MTH AVG	\$ 50,964	\$ 59,171	\$ 51,295	\$ 26,247	\$ 28,960	
BUDGET	\$ 240,000	\$ 250,000	\$ 275,000	\$ 285,000	\$ 300,000	

YEAR TO DATE LAST YEAR:	\$ 91,307
YEAR TO DATE THIS YEAR:	\$ 86,880
DIFFERENCE:	\$ (4,427)

PERCENTAGE OF CHANGE:

-4.85%

BUDGETED REVENUE:	\$ 300,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	28.96%
PROJECTION OF ANNUAL REVENUE :	\$ 299,693
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (307)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.10%

Note 1 - commercial development includes Pete's Fresh Market, Delta Marriott & Compass Arena

Note 2 - commercial development includes Delta Marriott, former Turtle Wax bldg, ice arena & ROC Willowbrook storage

Note 3 - commercial development includes Target, Beyond Self Storage & Compass Arena

Note 4 - COVID year, no significant commercial activity

VILLAGE OF WILLOWBROOK FINANCIAL REPORT WATER SALES REVENUE

BILLING MONTH						Difference from Prior Year	
	17-18	18-19	19-20	20-21	21-22		
MAY	\$ 247,847	\$ 238,010	\$ 235,731	\$ 229,554	\$ 254,851	11.02%	
JUNE	315,225	324,934	310,934	257,332	271,356	5.45%	
JULY	238,556	231,577	226,646	227,241	255,687	12.52%	
AUG	335,018	316,533	310,599	377,711			
SEPT	351,489	370,074	349,902	359,730			
OCT	257,241	240,680	250,311	249,489			
NOV	320,151	302,506	288,728	340,465			
DEC	329,836	309,763	271,826	287,278			
JAN	207,114	208,767	202,532	209,370			
FEB	250,258	252,660	247,636	249,550			
MARCH	301,012	304,339	302,192	273,204			
APRIL	207,182	208,825	200,062	213,425			
TOTAL	\$ 3,360,929	\$ 3,308,668	\$ 3,197,099	\$ 3,274,349	\$ 781,894		
MTH AVG	\$ 280,077	\$ 275,722	\$ 266,425	\$ 272,862	\$ 260,631		
BUDGET	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000	\$ 3,200,000	\$ 3,150,000		

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

YEAR TO DATE LAST YEAR:	\$ 714,127
YEAR TO DATE THIS YEAR:	\$ 781,894
DIFFERENCE:	\$ 67,767

PERCENTAGE OF INCREASE:	9.49%
-------------------------	-------

BUDGETED REVENUE:	\$ 3,150,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	24.82%
PROJECTION OF ANNUAL REVENUE :	\$ 3,585,068
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 435,068
EST. PERCENT DIFF ACTUAL TO BUDGET	13.81%

VILLAGE OF WILLOWBROOK FINANCIAL REPORT MOTOR FUEL TAX

MONTH DIST	Note 1					Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22	
MAY	\$ 18,698	\$ 19,550	\$ 18,903	\$ 25,329	\$ 28,133	11.07%
JUNE	18,958	17,998	17,323	20,055	27,904	39.14%
JULY	15,055	16,495	15,793	20,633	28,666	38.93%
AUG	19,740	19,360	19,740	25,250		
SEPT	18,646	18,668	28,399	29,463		
OCT	16,481	15,595	30,847	27,368		
NOV	18,870	20,460	28,304	27,005		
DEC	19,231	19,263	31,871	27,282		
JAN	18,870	18,549	37,488	28,350		
FEB	19,320	18,528	26,564	24,711		
MARCH	16,738	16,851	26,278	23,337		
APRIL	16,593	16,115	27,205	24,179		
TOTAL	\$ 217,200	\$ 217,432	\$ 308,715	\$ 302,962	\$ 84,703	
MTH AVG	\$ 18,100	\$ 18,119	\$ 25,726	\$ 25,247	\$ 28,234	
BUDGET	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429	\$ 303,170	

YEAR TO DATE LAST YEAR : \$ 66,017
YEAR TO DATE THIS YEAR : \$ 84,703
DIFFERENCE : \$ 18,686

PERCENTAGE OF CHANGE:

28.30%

BUDGETED REVENUE: \$ 303,170
PERCENTAGE OF YEAR COMPLETED : 25.00%
PERCENTAGE OF REVENUE TO DATE : 27.94%
PROJECTION OF ANNUAL REVENUE : \$ 388,715
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 85,545
EST. PERCENT DIFF ACTUAL TO BUDGET 28.2%

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