

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

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, 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



Proud Member of the
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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 WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2020 - FY 2022**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

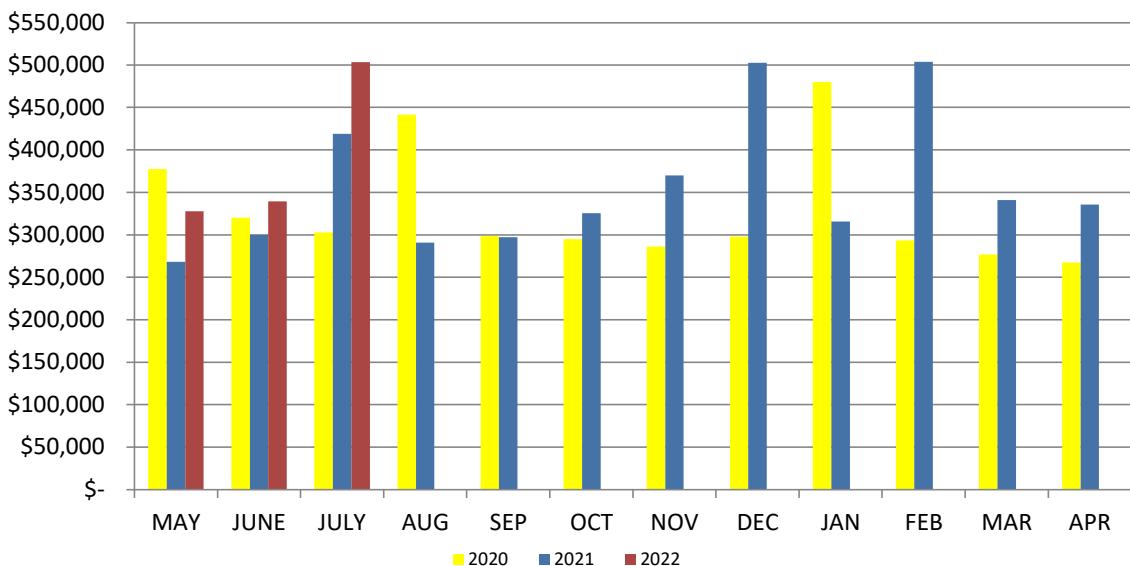
MONTH	FISCAL	# of	FISCAL	# of	FISCAL	# of
	2020		2021		2022	
MAY	\$ 377,536	2	#	\$ 268,343	2	\$ 327,564
JUNE	320,347	2		299,925	2	339,406
JULY	302,665	2		418,790	3	503,223
AUG	441,619	3		290,706	2	
SEP	298,713	2		297,105	2	
OCT	295,042	2		325,492	2	
NOV	286,261	2		370,031	2	@
DEC	297,759	2		502,622	3	
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
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

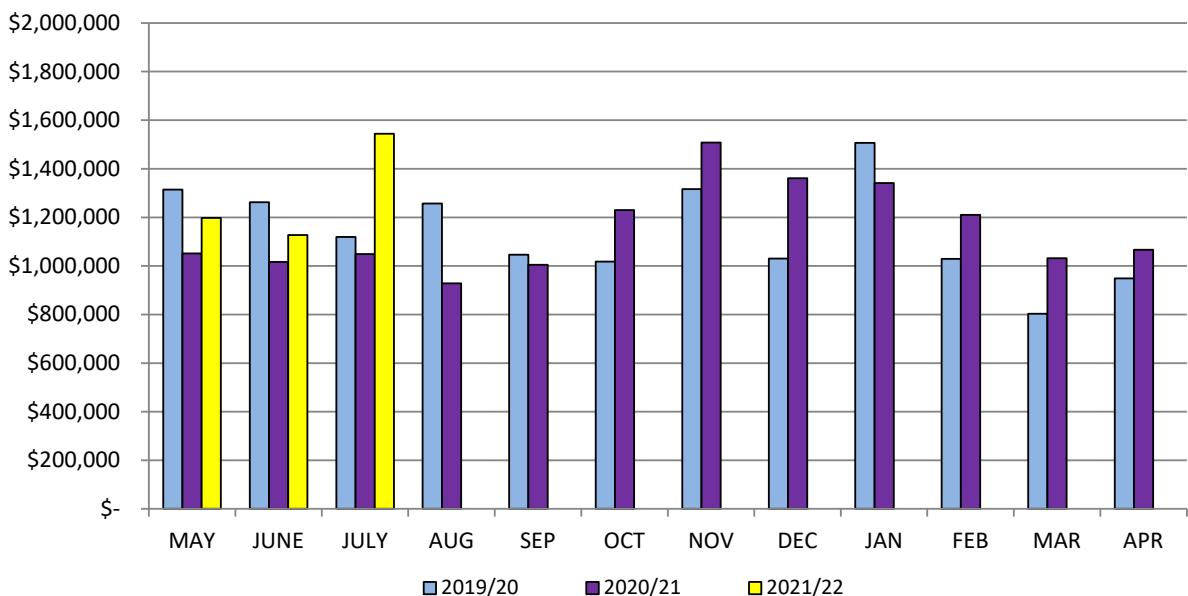


**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

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

TOTAL MONTHLY CASH OUTLAY - ALL FUNDS

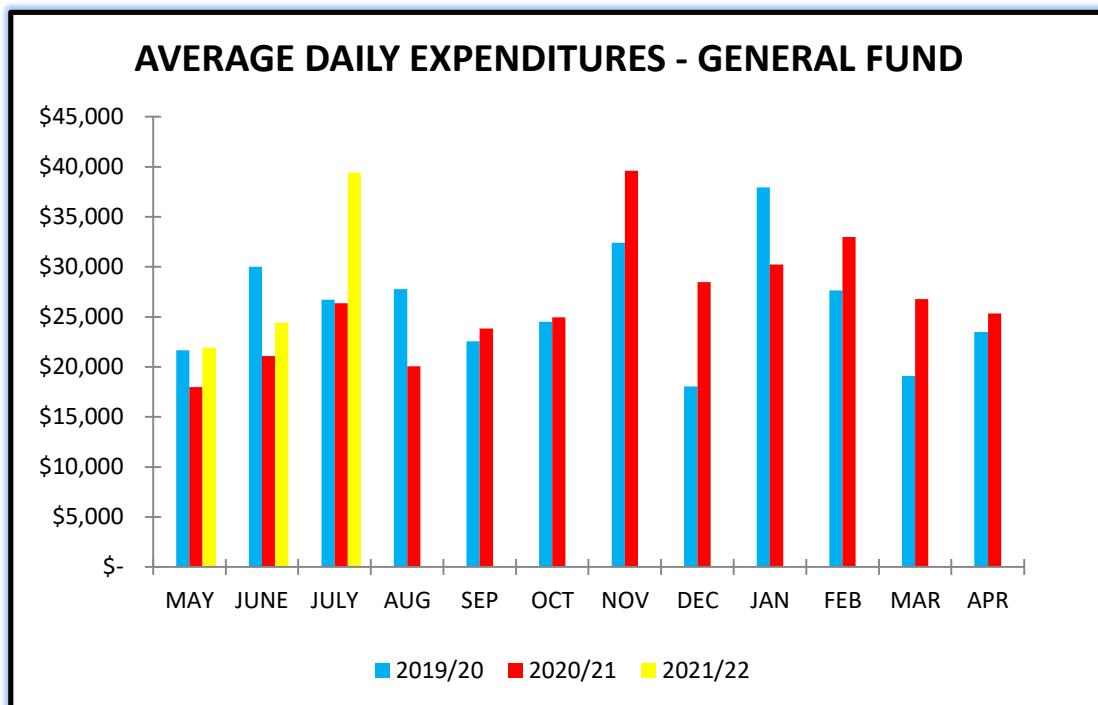


**VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND**

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	<u>23,489</u>	<u>25,333</u>	
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	SALE	DIST	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%				
<u>CURRENT FISCAL YEAR :</u>												
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 WILLOWSBROOK
FINANCIAL REPORT
1.0% HOME RULE SALES TAX

MONTH	Sale		20-21	21-22
DIST	MADE			
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
<i>BUDGET</i>			\$ -	\$ 2,370,000
YEAR TO DATE LAST YEAR :			\$ -	
YEAR TO DATE THIS YEAR :			\$ 595,142	
DIFFERENCE :			\$ 595,142	

VILLAGE OF WILLOWSBROOK
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 WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	Note 1		Note 2		Note 3		Note 4		Difference from Prior Year
	17-18	18-19	18-19	19-20	19-20	20-21	21-22	21-22	
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

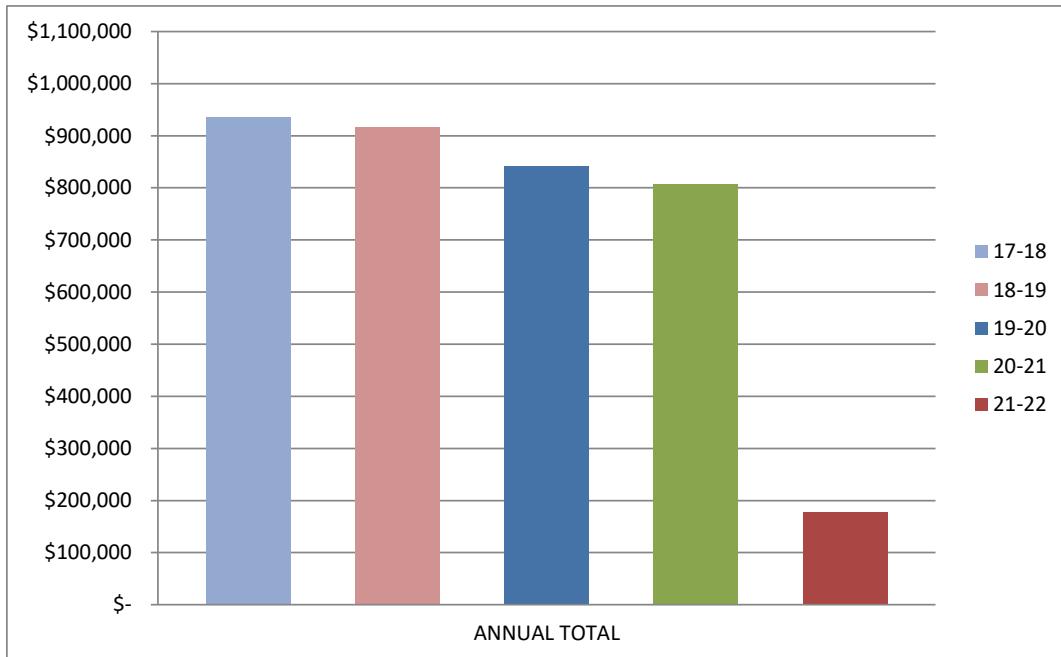
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 835,675

EST. PERCENT DIFF ACTUAL TO BUDGET 97.9%

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

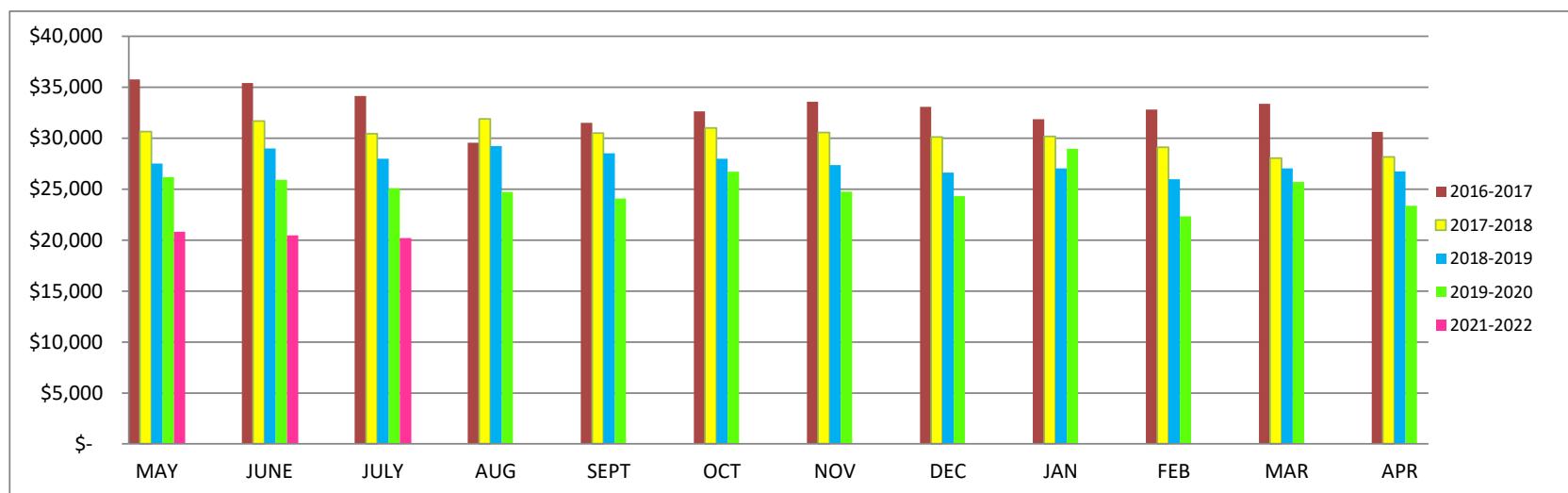
Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

MONTH						Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22	
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%	



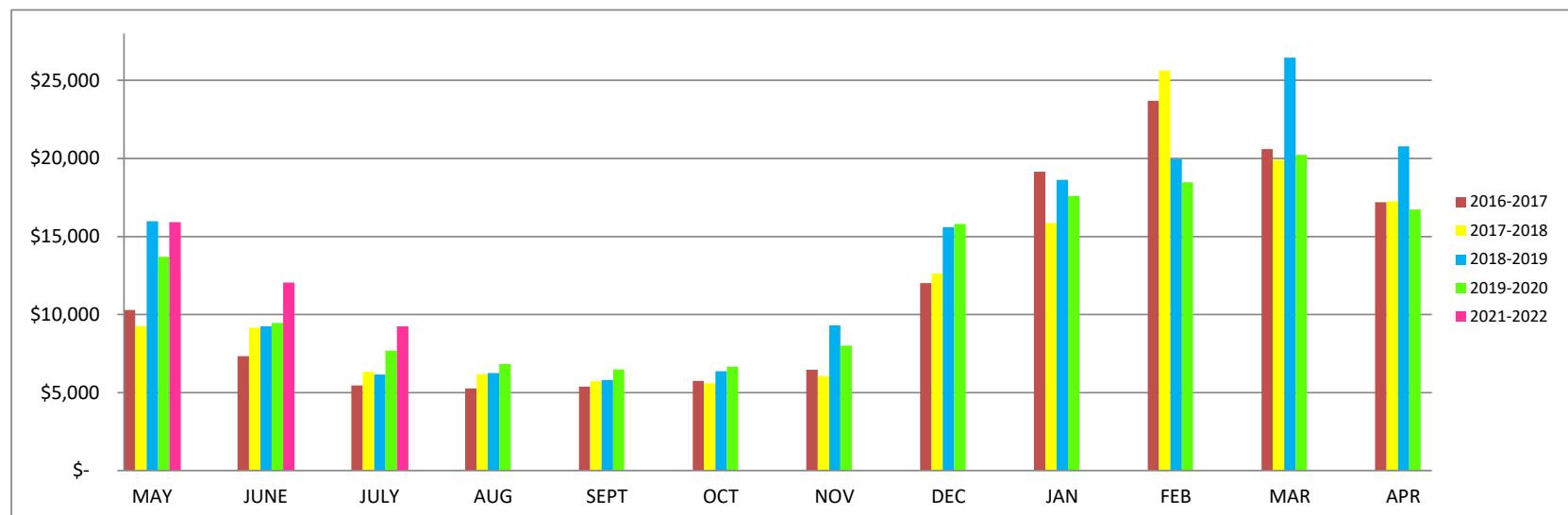
VILLAGE OF WILLOWSBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<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



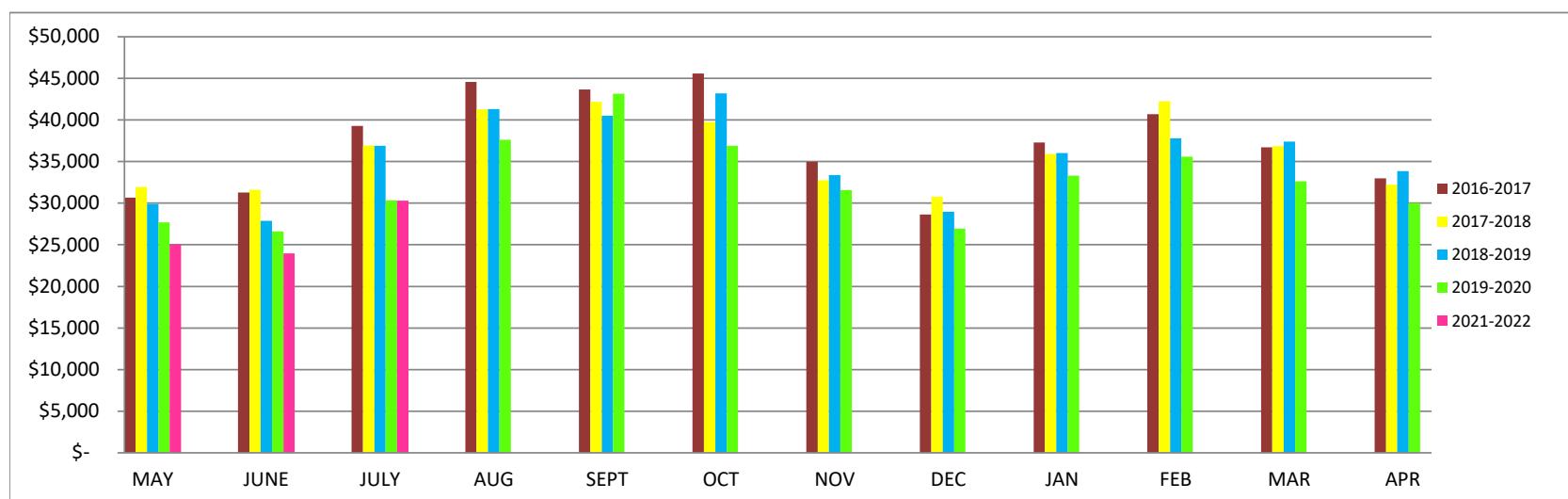
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<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	\$ 37,225
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:	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 154,770	\$ 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:	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 382,729	\$ 79,359	<i>5 year annual average:</i>	\$ 416,518



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL GAS TAX

MONTH	\$	19-20	20-21	21-22	Difference from Prior Year	
					Note 1	Note 2
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	
<i>BUDGET</i>			\$ 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						Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22	
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:						<u>\$ 167,630</u>
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 WILLOWSBROOK
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	
						<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 - 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 WILLOWSBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1					Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22	
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 :					<u>\$ 229,475</u>
	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 WILLOWSBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH						Difference from Prior Year
	Note 1 17-18	Note 2 18-19	Note 3 19-20	Note 4 20-21	21-22	
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:					<u>\$ 86,880</u>
	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.