

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

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## 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, SEPTEMBER 13, 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: 860 2130 6392**

Written public comments can be submitted by 5:00 pm on Monday, September 13, 2021 by emailing [cdittman@willowbrook.il.us](mailto:cdittman@willowbrook.il.us).

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:  
August 9, 2021 Regular Meeting of the Finance & Administration Committee
4. REPORT – Monthly Disbursement Reports – August 2021
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
6. VISITOR'S BUSINESS
7. COMMUNICATIONS
8. ADJOURNMENT



MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, AUGUST 9, 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 5:30 p.m.

**2. ROLL CALL**

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

**3. APPROVAL OF MINUTES**

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, June 14, 2021, were reviewed.

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

**4. REPORT – IT RFP Update**

Director Dittman updated the committee on the status of the Information Technology Request for Proposal process. 10 proposals were received, and Village staff reviewed all and narrowed down to five. The five were sent to Sikich for review, with the goal to narrow to the top three finalists and conduct interviews of those firms. Further discussion with Sikich on the top firms will occur next week and interviews will be conducted the week following.

**5. REPORT - Monthly Disbursement Reports – July 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 – \$1,544,036, Fiscal Year to Date is \$3,868,829. One handwritten check for John Jones Auto Group for a police vehicle was approved separately by the Village Board.
- Total monthly payroll for active employees including all funds - \$503,223 (3 payrolls). The average payroll for the year was \$167,170, which is a 1.81% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$49,808. Daily average fiscal YTD: \$42,004. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,289,609.
- Average daily expenditures for the General Fund only: \$39,412. Fiscal YTD average is \$28,584 which is a 7.94% increase from the prior year. Director Dittman highlighted the significant increase in police dept. expenditures in July (\$813,659) compared to June (\$399,738) which caused the overall General Fund increase: body cameras, squad car purchase, office equipment (Livescan), and an extra payroll this month.

**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

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

- Sales tax receipts - \$413,459 YTD up 20.53% from the prior year. Trending 34.07% 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; \$218,263 (for April sales) was received in July.
- Business District (restricted) sales tax receipts - Year to date is \$147,276, 37.53% above the prior year and 55.4% over budget; the budget for this line item was decreased this year due to Stein Mart's bankruptcy. However, the current month is 110.06% higher than last July 2020, showing a rebound from pandemic sales. 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 - \$386,012 YTD up 71.37% compared to the prior year, 97.9% 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 - \$178,081 YTD down 2.32% from the prior year, 2.9% under budget, consisting of:
  - Telecomm tax - down 14.24%
  - Northern IL gas – up 26.44%
  - ComEd – down 2.21%
- Local Gas Tax receipts - \$75,260 YTD, 55.11% higher YTD than last year. Discussion was held about one continually delinquent taxpayer and the Village's efforts to collect the tax from that station. Tom & Jerry Shell station ceased selling gas in July 2020 and sold the business; the new owners, who own two stations in town, began submitting a combined payment for both stations for each month. However, they are continually delinquent and just made 4 payments in July to partially catch-up; they still owe one older month. Director Dittman contacted the Village attorney on how to proceed and has sent follow-up notices.
- Places of Eating Tax receipts - \$167,630 YTD up 79.14% compared to the prior year, trending 77.42% over budget. Each month of the fiscal year has improved over the same month of the prior year, 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 - \$63,548, 39.45% higher compared with the prior year. This increase is skewed because Delta Marriott made 2 payments this month to catch up their delinquency. Revenue is trending at 24.06% above budget.
- Fines - \$76,990 YTD up 200.33% compared with the prior year, 172.43% 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 50% of this, and local fine tickets written by Village police officers.
- Red Light Fines – \$229,475 up 62.46% from the prior year receipts, trending 73.8% over budget. May, June and July 2020 were atypically low because of the stay-at-home order causing less traffic.

- Building Permit receipts - \$86,880 YTD down 4.85% from the prior year, trending 0.10% under budget. No significant commercial activity has occurred.
- Water sales receipts - \$781,894 YTD up 9.49% from the prior year, 13.81% above budget.
- Motor Fuel Tax receipts - \$84,703 YTD, up 28.3% from the prior year, 28.2% above budget. Since September 2019 we receive 2 payments each month: the normal distribution plus the additional distribution of the new Transportation Renewal Fund dollars. This is a portion of the \$0.19/gallon tax that was instituted by the state of Illinois beginning July 1, 2019 (payments to the Village beginning in September 2019).

## **7. VISITOR'S BUSINESS**

There were no visitors present.

## **8. COMMUNICATIONS**

There were no communications received.

## **9. ADJOURNMENT**

*Motion to adjourn at 5:57 p.m. was made by Chairwoman Berglund, seconded by Trustee Ruffolo. Unanimous voice vote in favor. Motion carried.*

(Minutes transcribed by Carrie Dittman)

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

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1		MONTHLY TOTAL
			HANDWRITTEN CHECKS		
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	145,295.41	187,471.89			
AUG	349,867.73	292,228.41	35,538.00	C	\$ 1,010,401.44
SEPT					\$ -
SEPT					\$ -
OCT					\$ -
OCT					\$ -
NOV					\$ -
NOV					\$ -
DEC					\$ -
DEC					\$ -
DEC					\$ -
JAN					\$ -
JAN					\$ -
FEB					\$ -
FEB					\$ -
MAR					\$ -
MAR					\$ -
APR					\$ -
APR					\$ -
	<u>\$ 2,637,173.31</u>	<u>\$ 2,090,142.01</u>	<u>\$ 151,915.00</u>		<u>\$ 4,879,230.32</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
- C** 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)**

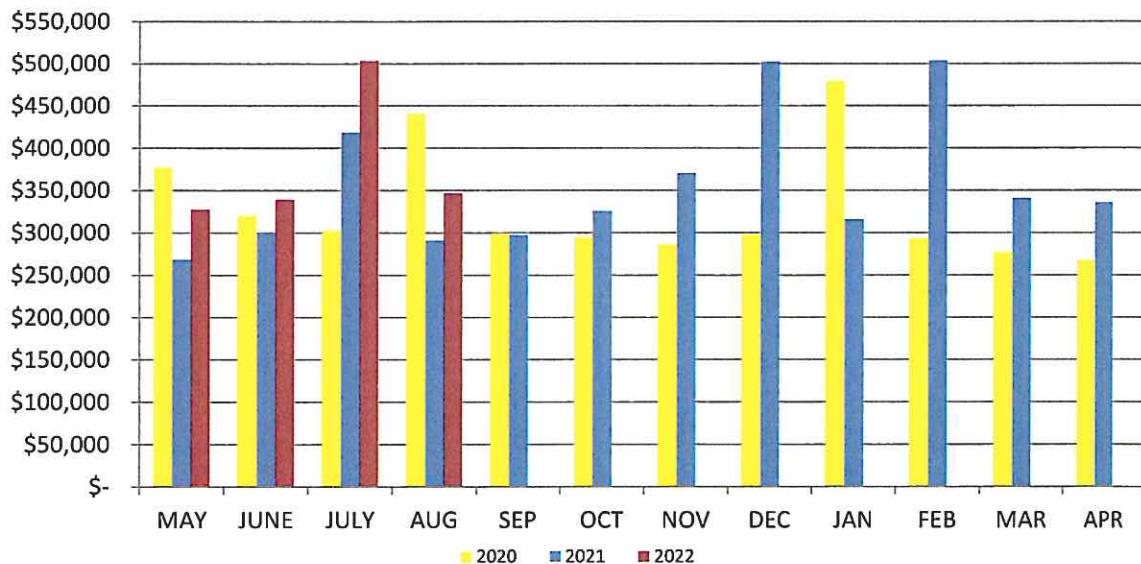
MONTH	FISCAL 2020		# of payrolls	FISCAL 2021		# of payrolls	FISCAL 2022		# of payrolls
	\$	2		\$	2		\$	2	
MAY	\$ 377,536	2	#	\$ 268,343	2	\$ 327,564	2		
JUNE	320,347	2		299,925	2	339,406	2		
JULY	302,665	2		418,790	3	503,223	3		
AUG	441,619	3		290,706	2	346,584	2		
SEP	298,713	2		297,105	2				
OCT	295,042	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				
<b>TOTAL</b>	<b>\$ 3,937,518</b>	<b>26</b>		<b>\$ 4,269,210</b>	<b>26</b>		<b>\$ 1,516,777</b>	<b>9</b>	
AVERAGE PAYROLL	\$ 151,443			\$ 164,200			\$ 168,531		
CHANGE FROM PRIOR YEAR				8.42%			2.64%		

# 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

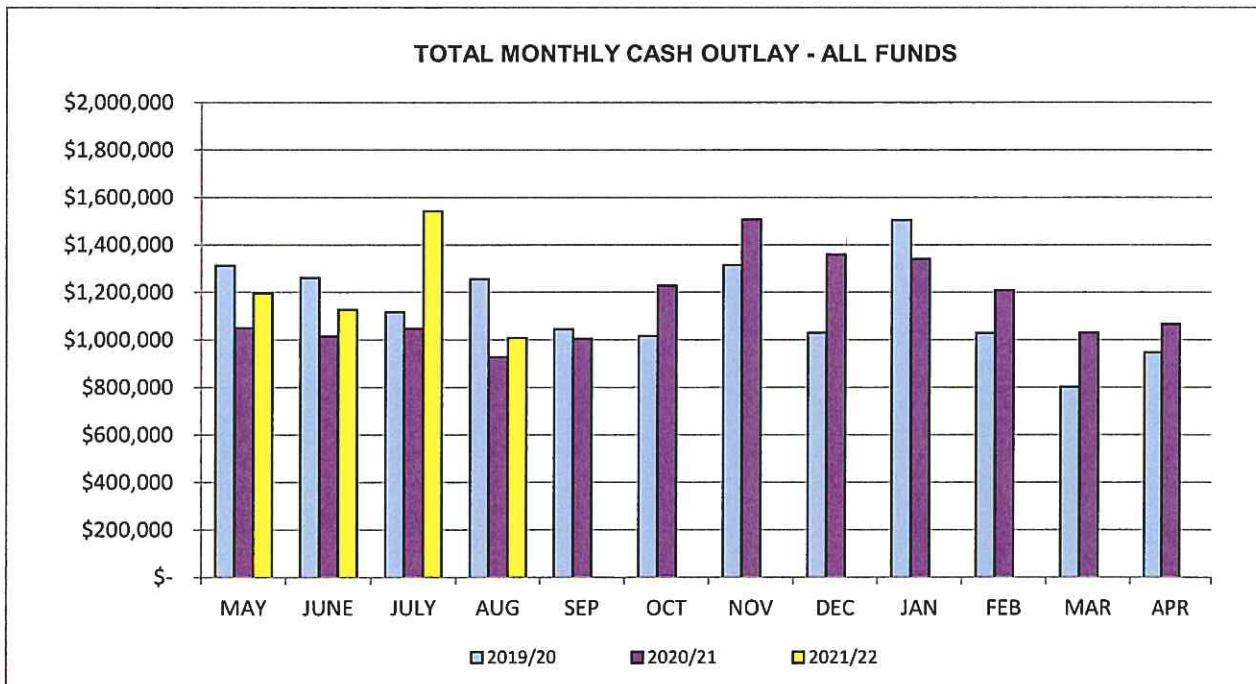
**TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES**



**VILLAGE OF WILLOWSBROOK**  
**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	1,010,401	\$ 32,594
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		
<b>TOTAL</b>	<b>\$ 13,651,935</b>	<b>\$ 13,800,383</b>	<b>\$ 4,879,229</b>	
<b>AVERAGE</b>	<b>\$ 1,137,661</b>	<b>\$ 1,150,032</b>	<b>\$ 1,219,807</b>	<b>\$ 39,652</b>

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

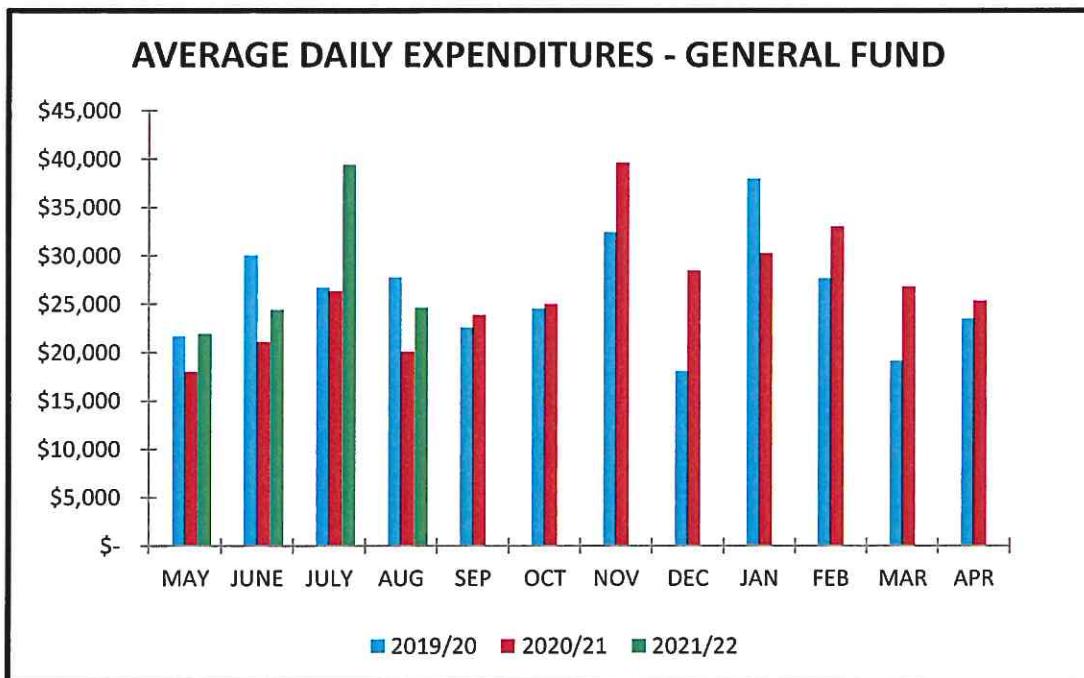


**VILLAGE OF WILLOWSBROOK  
AVERAGE DAILY EXPENDITURES  
GENERAL FUND**

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>B</b>
AUG	27,764	20,070	24,633
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 <b>A</b>	
MAR	19,121	26,798	
APR	23,489	25,333	
AVERAGE	\$ 25,995	\$ 26,482	\$ 27,597
% CHANGE		1.87%	4.21%

**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		464,314	30.15%
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			
<b>TOTAL</b>			\$ 3,917,506	\$ 4,079,105	\$ 4,457,359	\$ 4,449,437	\$ 1,618,271					
<b>MTH AVG</b>			\$ 326,459	\$ 339,925	\$ 371,447	\$ 370,786	\$ 404,568					
<b>BUDGET</b>			\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	\$ 4,000,000					

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

YEAR TO DATE THIS YEAR : \$ 1,618,271

DIFFERENCE : \$ 304,070

PERCENTAGE CHANGE :

23.14%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 4,000,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 40.46%

PROJECTION OF ANNUAL REVENUE : \$ 5,478,914

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 1,478,914

EST. PERCENT DIFF ACTUAL TO BUDGET

36.97%

**VILLAGE OF WILLOWBROOK**  
**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		256,382
SEPT	JUNE		
OCT	JULY		
NOV	AUG		
DEC	SEPT		
JAN	OCT		
FEB	NOV		
MARCH	DEC		
APRIL	JAN	160,090	
<b>TOTAL</b>		<b>\$ 160,090</b>	<b>\$ 851,524</b>
<b>MTH AVG</b>			<b>\$ 212,881</b>

**BUDGET** \$ - \$ 2,370,000

YEAR TO DATE LAST YEAR :	\$ -
YEAR TO DATE THIS YEAR :	\$ 851,524
DIFFERENCE :	\$ 851,524

**VILLAGE OF WILLOWBROOK**  
**FINANCIAL REPORT**  
**1.0% BUSINESS DISTRICT SALES TAX**

MONTH	SALE	DIST	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	57,163		95.66%
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			
<b>TOTAL</b>			\$ 464,829	\$ 541,214	\$ 677,132	\$ 565,143	\$ 204,439		
<b>MTH AVG</b>			\$ 38,736	\$ 45,101	\$ 56,428	\$ 47,095	\$ 51,110		
<b>BUDGET</b>			\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	\$ 500,000		

YEAR TO DATE LAST YEAR : \$ 136,305

YEAR TO DATE THIS YEAR : \$ 204,439

DIFFERENCE : \$ 68,134

PERCENTAGE CHANGE :

49.99%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 500,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 40.89%

PROJECTION OF ANNUAL REVENUE : \$ 847,638

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 347,638

EST. PERCENT DIFF ACTUAL TO BUDGET

69.5%

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

MONTH	<b>Note 1</b>	<b>Note 2</b>	<b>Note 3</b>	<b>Note 4</b>	<b>Difference from Prior Year</b>	
	17-18	18-19	19-20	20-21		
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	64,406	-44.60%
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		
<b>TOTAL</b>	<b>\$ 774,424</b>	<b>\$ 829,140</b>	<b>\$ 927,000</b>	<b>\$ 985,982</b>	<b>\$ 450,418</b>	
MTH AVG	\$ 64,535	\$ 69,095	\$ 77,250	\$ 82,165	\$ 112,605	
<b>BUDGET</b>	<b>\$ 862,540</b>	<b>\$ 736,319</b>	<b>\$ 815,000</b>	<b>\$ 717,000</b>	<b>\$ 854,000</b>	

**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:	\$ 341,514
YEAR TO DATE THIS YEAR:	\$ 450,418
DIFFERENCE:	\$ 108,904

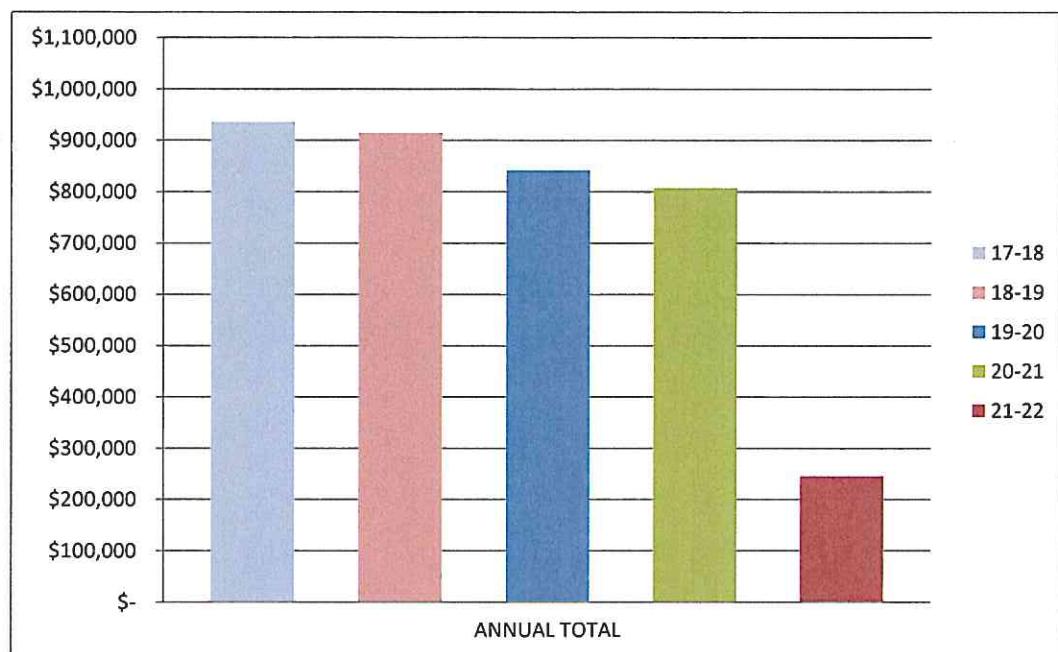
PERCENTAGE CHANGE: 31.89%

BUDGETED REVENUE:	\$ 854,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	52.74%
PROJECTION OF ANNUAL REVENUE :	\$ 1,300,398
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 446,398
EST. PERCENT DIFF ACTUAL TO BUDGET	<span style="border: 1px solid black; border-radius: 50%; padding: 2px;">52.3%</span>

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

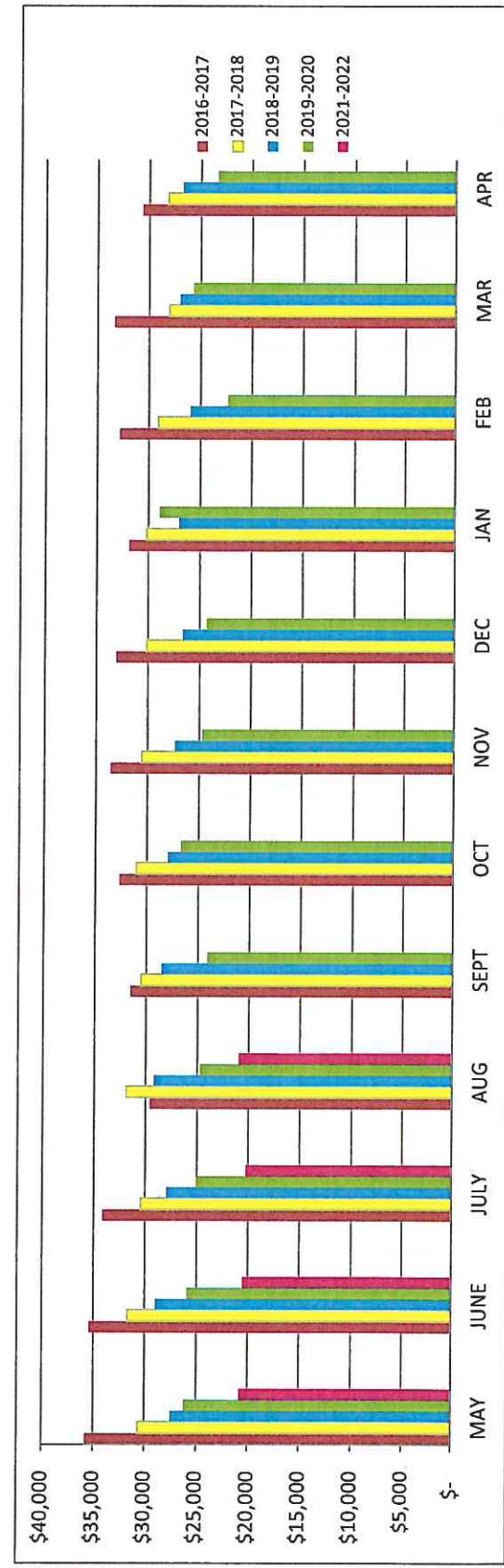
**Telecommunications Tax - 6%**  
**Nicor & Com-Ed - 5%**

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	67,276	-6.13%
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		
<b>TOTAL</b>	<b>\$ 936,257</b>	<b>\$ 915,729</b>	<b>\$ 842,069</b>	<b>\$ 807,441</b>	<b>\$ 245,357</b>	
<b>MTH AVG</b>	<b>\$ 78,021</b>	<b>\$ 76,311</b>	<b>\$ 70,172</b>	<b>\$ 67,287</b>	<b>\$ 61,339</b>	
<b>BUDGET</b>	<b>\$ 1,000,000</b>	<b>\$ 950,000</b>	<b>\$ 898,000</b>	<b>\$ 850,000</b>	<b>\$ 812,000</b>	
YEAR TO DATE LAST YEAR:			\$ 253,975			
YEAR TO DATE THIS YEAR:			\$ 245,357			
DIFFERENCE:			\$ (8,618)			
PERCENTAGE CHANGE:			-3.39%			
BUDGETED REVENUE:				\$ 812,000		
PERCENTAGE OF YEAR COMPLETED :					33.33%	
PERCENTAGE OF REVENUE TO DATE :					30.22%	
PROJECTION OF ANNUAL REVENUE :				\$ 780,043		
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (31,957)		
EST. PERCENT DIFF ACTUAL TO BUDGET				-3.9%		



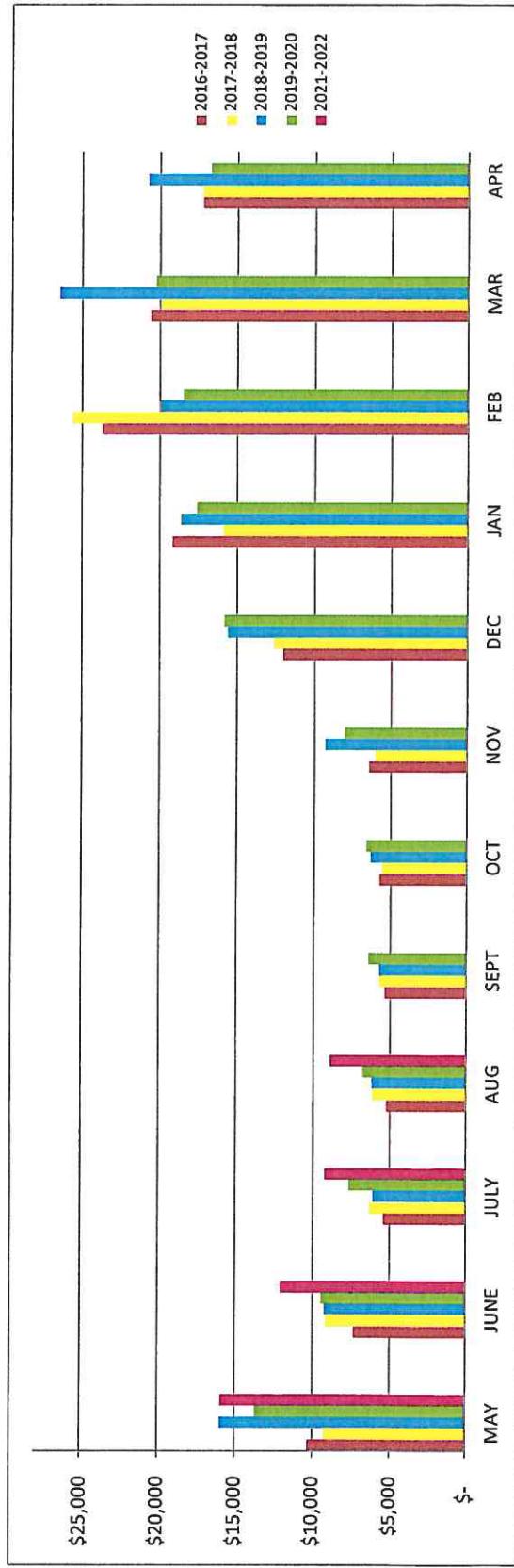
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS

	<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	20,919
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	
FEB	32,796	29,102	25,975	22,329	19,465	
MAR	33,363	28,050	27,021	25,711	22,135	
APR	30,616	28,170	26,725	23,359	20,263	
<b>TOTAL:</b>	<b>\$ 394,283</b>	<b>\$ 362,320</b>	<b>\$ 330,934</b>	<b>\$ 302,142</b>	<b>\$ 269,942</b>	<b>\$ 2416</b>



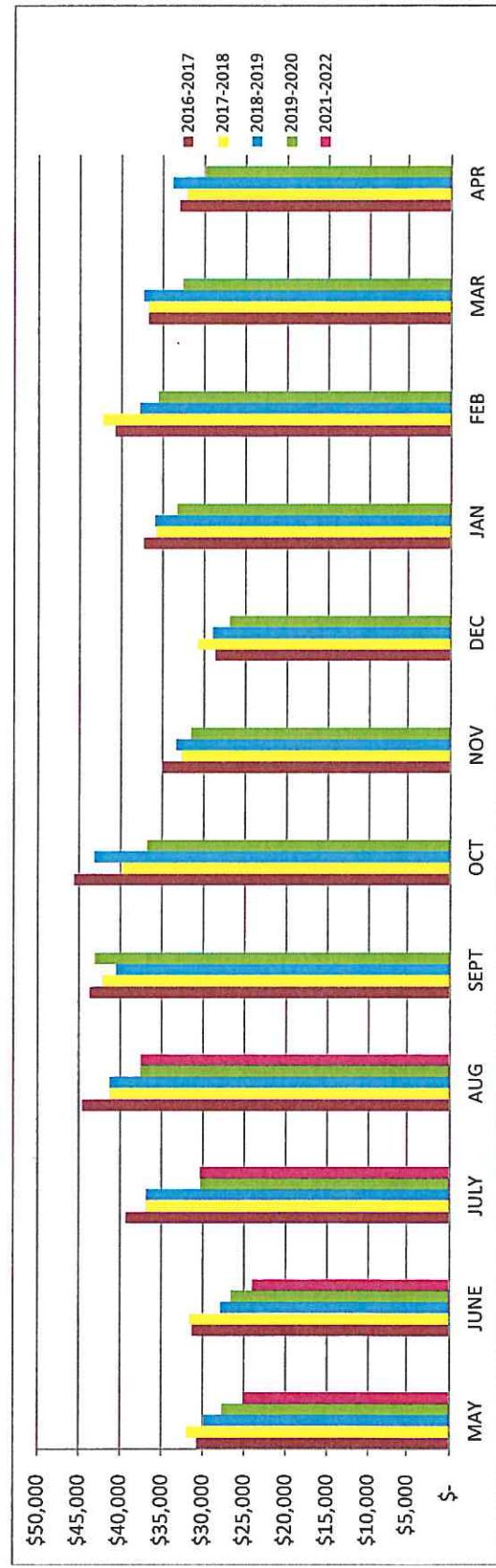
VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

	<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	8,898
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	
FEB	23,695	25,618	19,961	18,474	21,099	
MAR	20,597	19,908	26,447	20,236	25,496	
APR	17,197	17,257	20,770	16,723	16,984	
<b>TOTAL:</b>	<b>\$ 138,626</b>	<b>\$ 139,622</b>	<b>\$ 160,503</b>	<b>\$ 147,681</b>	<b>\$ 154,770</b>	<b>\$ 146,123</b>
						<i>5 year annual average:</i>
						\$ 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	37,459
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	\$ 122,561
FEB	40,701	42,229	37,801	35,574	34,961	\$ 116,818
MAR	36,699	36,843	37,383	32,614	31,930	\$ (5,743)
APR	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>	<u>31,038</u>	<u>-4.69%</u>
<b>TOTAL:</b>	<b>\$ 446,258</b>	<b>\$ 434,314</b>	<b>\$ 427,043</b>	<b>\$ 392,246</b>	<b>\$ 382,729</b>	<b>\$ 116,818</b>
						<i>5 year annual average:</i>
						<b>\$ 416,518</b>



**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	21,617	-35.96%
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	\$ 96,877		
MTH AVG			\$ 24,219		
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: \$ 82,275

YEAR TO DATE THIS YEAR: \$ 96,877

DIFFERENCE: \$ 14,602

PERCENTAGE CHANGE: **17.75%**

BUDGETED REVENUE: \$ 253,326

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 38.24%

**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	50,810	26.90%
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		
<b>TOTAL</b>	<b>\$ 514,905</b>	<b>\$ 528,808</b>	<b>\$ 537,640</b>	<b>\$ 445,673</b>	<b>\$ 218,440</b>	
<b>MTH AVG</b>	<b>\$ 42,909</b>	<b>\$ 44,067</b>	<b>\$ 44,803</b>	<b>\$ 37,139</b>	<b>\$ 54,610</b>	
<b>BUDGET</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	<b>\$ 500,000</b>	<b>\$ 400,000</b>	<b>\$ 450,000</b>	
YEAR TO DATE LAST YEAR:						\$ 133,612
YEAR TO DATE THIS YEAR:						<u>\$ 218,440</u>
DIFFERENCE:						\$ 84,828
PERCENTAGE CHANGE:						63.49%
BUDGETED REVENUE:						\$ 450,000
PERCENTAGE OF YEAR COMPLETED :						33.33%
PERCENTAGE OF REVENUE TO DATE :						48.54%
PROJECTION OF ANNUAL REVENUE :						\$ 728,623
EST. DOLLAR DIFF ACTUAL TO BUDGET						\$ 278,623
EST. PERCENT DIFF ACTUAL TO BUDGET						61.92%

**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	27,968	36.64%
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	\$ 91,516	
MTH AVG	\$ 20,268	\$ 21,076	\$ 20,019	\$ 13,650	\$ 22,879	
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: \$ 66,041

YEAR TO DATE THIS YEAR: \$ 91,516

DIFFERENCE: \$ 25,475

PERCENTAGE CHANGE: **38.57%**

BUDGETED REVENUE: \$ 184,119

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 49.70%

PROJECTION OF ANNUAL REVENUE : \$ 226,989

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 42,870

EST. PERCENT DIFF ACTUAL TO BUDGET **23.28%**

**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	18,530		36.47%
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			
<b>TOTAL</b>	<b>\$ 155,275</b>	<b>\$ 131,932</b>	<b>\$ 141,841</b>	<b>\$ 142,930</b>	<b>\$ 95,520</b>		

DUI Fines	\$	-	\$	-	\$	2,762	\$	3,456	\$	700	1%
Overweight	\$	-	\$	-	\$	9,632	\$	6,935	\$	4,815	5%
Circuit Court	\$	125,993	\$	104,904	\$	90,723	\$	61,114	\$	50,390	53%
Village issued	\$	29,282	\$	27,028	\$	38,724	\$	71,425	\$	39,615	41%
	\$	155,275	\$	131,932	\$	141,841	\$	142,930	\$	95,520	100%

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

YEAR TO DATE LAST YEAR : \$ 39,213

YEAR TO DATE THIS YEAR : \$ 95,520

DIFFERENCE : \$ 56,307

### PERCENTAGE CHANGE

143.59%

**BUDGETED REVENUE:** \$ 157,567

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 60.62%

PROJECTION OF ANNUAL REVENUE : \$ 348,167

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 190,600

EST. PERCENT DIFF ACTUAL TO BUDGET 120.96%

120.96%

Note 1 - Began collecting overweight truck fines in August 2019

**VILLAGE OF WILLOWSBROOK**  
**FINANCIAL REPORT**  
**RED LIGHT FINES**

MONTH DIST	<b>Note 1</b>					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	67,250	-10.38%
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	\$ 296,725	
MTH AVG	\$ 56,226	\$ 77,670	\$ 59,763	\$ 53,501	\$ 74,181	
BUDGET	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	\$ 600,000	
	YEAR TO DATE LAST YEAR :					\$ 216,285
	YEAR TO DATE THIS YEAR :					<u>\$ 296,725</u>
	DIFFERENCE :					\$ 80,440
	PERCENTAGE CHANGE:					37.19%
	BUDGETED REVENUE:					\$ 600,000
	PERCENTAGE OF YEAR COMPLETED :					33.33%
	PERCENTAGE OF REVENUE TO DATE :					49.45%
	PROJECTION OF ANNUAL REVENUE :					\$ 880,790
	EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 280,790
	EST. PERCENT DIFF ACTUAL TO BUDGET					46.8%

**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		Note 2		Note 3		Note 4		Difference from Prior Year	
	17-18		18-19		19-20		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		57,921 <span style="color: red;">5</span>	222.25%
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		\$ 144,801	
MTH AVG	\$ 50,964		\$ 59,171		\$ 51,295		\$ 26,247		\$ 36,200	
BUDGET	\$ 240,000		\$ 250,000		\$ 275,000		\$ 285,000		\$ 300,000	

YEAR TO DATE LAST YEAR: \$ 109,281

YEAR TO DATE THIS YEAR: \$ 144,801

DIFFERENCE: \$ 35,520

PERCENTAGE OF CHANGE: 32.50%

BUDGETED REVENUE: \$ 300,000

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 48.27%

PROJECTION OF ANNUAL REVENUE : \$ 417,338

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 117,338

EST. PERCENT DIFF ACTUAL TO BUDGET 39.11%

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

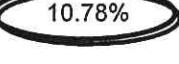
Note 4 - COVID year, no significant commercial activity

Note 5 - New residential construction permit included

**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	381,674		1.05%
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			
<b>TOTAL</b>	<b>\$ 3,360,929</b>	<b>\$ 3,308,668</b>	<b>\$ 3,197,099</b>	<b>\$ 3,274,349</b>	<b>\$ 1,163,568</b>		
MTH AVG	\$ 280,077	\$ 275,722	\$ 266,425	\$ 272,862	\$ 290,892		
<b>BUDGET</b>	<b>\$ 3,545,000</b>	<b>\$ 3,545,000</b>	<b>\$ 3,545,000</b>	<b>\$ 3,200,000</b>	<b>\$ 3,150,000</b>		

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

YEAR TO DATE LAST YEAR:	\$ 1,091,838
YEAR TO DATE THIS YEAR:	\$ 1,163,568
DIFFERENCE:	\$ 71,730
PERCENTAGE OF INCREASE:	6.57% 
 BUDGETED REVENUE:	\$ 3,150,000
PERCENTAGE OF YEAR COMPLETED :	33.33%
PERCENTAGE OF REVENUE TO DATE :	36.94%
PROJECTION OF ANNUAL REVENUE :	\$ 3,489,462
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 339,462
EST. PERCENT DIFF ACTUAL TO BUDGET	10.78% 

**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	28,418	12.55%
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		
<b>TOTAL</b>	<b>\$ 217,200</b>	<b>\$ 217,432</b>	<b>\$ 308,715</b>	<b>\$ 302,962</b>	<b>\$ 113,121</b>	
<b>MTH AVG</b>	<b>\$ 18,100</b>	<b>\$ 18,119</b>	<b>\$ 25,726</b>	<b>\$ 25,247</b>	<b>\$ 28,280</b>	
<b>BUDGET</b>	<b>\$ 219,905</b>	<b>\$ 219,905</b>	<b>\$ 217,343</b>	<b>\$ 310,429</b>	<b>\$ 303,170</b>	

YEAR TO DATE LAST YEAR : \$ 91,267

YEAR TO DATE THIS YEAR : \$ 113,121

DIFFERENCE : \$ 21,854

PERCENTAGE OF CHANGE:

23.95%

BUDGETED REVENUE: \$ 303,170

PERCENTAGE OF YEAR COMPLETED : 33.33%

PERCENTAGE OF REVENUE TO DATE : 37.31%

PROJECTION OF ANNUAL REVENUE : \$ 375,507

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 72,337

EST. PERCENT DIFF ACTUAL TO BUDGET 23.9%

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