

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

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

## AGENDA

### Mayor

Frank A. Trilla

### Village Clerk

Leroy R. Hansen

### 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, OCTOBER 12, 2020, 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: 884 4901 3973

Written public comments can be submitted by 5:00 pm on Monday, October 12, 2020 by emailing [cdittman@willowbrook.il.us](mailto:cdittman@willowbrook.il.us).

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:  
September 14, 2020 Regular Meeting of the Finance & Administration Committee
4. REPORT – Status of Annual Audit of the Village of Willowbrook FY 2019/20
5. REPORT – Special Recreation Tax Levy
6. DISCUSSION – COVID-19 Pandemic Liquor License Reduction Program
7. DISCUSSION – COVID-19 Pandemic Gaming Terminal Fee Reduction Program
8. REPORT – Monthly Disbursement Reports – September 2020
9. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Local Gas Tax, Places of Eating Tax, Hotel/Motel Tax, Fines, Red Light Fines, Building Permits, Water Revenues and Motor Fuel Tax
10. VISITOR'S BUSINESS
11. COMMUNICATIONS
12. ADJOURNMENT



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, SEPTEMBER 14, 2020 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

DUE TO THE COVID 19 PANDEMIC THE VILLAGE OFFICES WILL BE CLOSED AND THE VILLAGE WILL BE UTILIZING A CONFERENCE CALL FOR THIS MEETING

**1. CALL TO ORDER**

The meeting was called to order by Trustee Michael Mistele at 5:34 p.m.

**2. ROLL CALL**

Those present at roll call in person were Trustee Michael Mistele, Village Administrator Brian Pabst, and Director of Finance Carrie Dittman. Those present by telephone were Chairwoman Sue Berglund, Trustee Paul Oggerino, Chief of Police Robert Schaller, and Deputy Chief Lauren Kaspar.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, August 10, 2020 were reviewed.

*Motion to approve the minutes made by Trustee Mistele, seconded by Trustee Oggerino. Motion carried.*

**4. REPORT – Final Report Dependent Verification by Dependent Specialists, Inc.**

Director Dittman reminded the Committee that the Village had been mandated by its health insurance pool, IPBC, to have a dependent verification performed on the health and dental plan participants. The verification is a tool to ensure that only eligible dependents are covered, thereby saving the Village future premium costs by not paying for those that are not entitled to the benefits of the plan. Dependent Specialists, Inc. was previously approved by the Committee to perform the verification, which has now concluded. Enclosed in the packet is an Executive Summary of the results prepared by Dependent Specialists, Inc.: 30 employees/retirees were subject to the verification, which encompassed 71 dependents. All 30 participants responded and submitted the necessary paperwork; one dependent was voluntarily removed, and the rest were determined to be legitimate. The Finance Department also functions as the Human Resources Department and verifies dependent eligibility on a continuous basis at time of hire and as employees experience qualifying life changing events.

**5. DISCUSSION – Comparable Community Salary Survey & Village Pay Structure**

Director Dittman noted that tonight's presentation is a continuation of the pay structure discussions from prior Finance Committee and Village Board meetings. At the June 8, 2020 Finance Committee meeting, staff presented comparable community results and possible pay plans based on feedback received from the Committee as follows: 9-year step plan; 10% differential between grades; 15 grades used in the plan; fixed increase each year to reach the maximum of that grade at Year 9. At the July 13, 2020 Finance Committee meeting, per the Committee's direction, staff added the target of the 60<sup>th</sup> percentile of the salary ranges. At the August 10, 2020 Finance Committee meeting, staff plugged each position into the correct year of the proposed pay plan based on their current salary. If the next step yielded a raise of < 2.5%, then the following step above that was used. 2.5% was used as baseline as this was the Board's last minimum increase, granted 5/1/2019. This is presented again as **Exhibit 1**.

**Exhibit 2** is a summarized version of Exhibit 1. Using the methodology noted above, the total salary increase for the 18 full-time employees (annualized, retroactive to May 1, 2020) would be \$76,590. A 2.5% wage increase had been included in the FY 20/21 budget per the Board's direction, so the amount of potential salary increase above budget is \$35,494.

**Exhibit 3** shows the proposed new 5/1/2020 Willowbrook salaries by position compared to the communities in the salary survey.

At the previous Finance Committee meeting, Trustee Oggerino requested additional information on the estimated increases to be granted to the police union officers and show the comparison to the proposed Deputy Chief and Chief salaries. This is presented at the bottom of **Exhibit 2**. Under the proposed pay plan, the Deputy Chief would be moved up to \$123,256, a 6.42% increase. This is 7% higher than what a Sergeant's base pay is expected to be at 5/1/20. Under the proposed pay plan, the Chief would be moved up to \$129,687, a 4.61% increase. This is 5.22% above the proposed new Deputy Chief salary.

In the police union contract, it is stipulated that a Sergeant's base salary must be 13% above the highest patrol officer (Step 9). If that same methodology were applied to the non-union Chief and Deputy Chief and the Deputy Chief salary increased to 13% above the expected Sergeant base salary, that would be \$130,164, or a 12% increase over the Deputy Chief's current salary. If the Chief salary was increased to 13% above the Deputy Chief, the new salary would be \$147,085, or a 19% increase over the Chief's current salary.

Discussion ensued about the pay plan and no further changes to the overall pay plan were suggested, except there was not consensus on placement of the Chief and Deputy Chief. Staff asked for direction on movement once the top of a range is reached, as well as development of a process to reward star performers, i.e. in the form of a bonus pool, which Administrator Pabst was directed to look into. A brief discussion was also held on permanent part-time positions. The proposed pay plan will be brought forth to the Village Board at an upcoming meeting in October.

## **6. REPORT – Monthly Disbursement Reports – August 2020**

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

- Total cash outlay for all Village funds –current month is \$1,928,624, Fiscal Year to Date is \$4,045,333.
- Total monthly payroll for active employees including all funds - \$290,706 (2 payrolls). The average payroll for the year was \$141,974, which is a 6.25% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$29,956. Daily average fiscal YTD: \$32,897. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,011,333.
- Average daily expenditures for the General Fund only: \$20,070. Fiscal YTD average is \$21,381 which is a 17.75% decrease from the prior year.

## **7. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Local Gas Tax, Places of Eating Tax, Hotel/Motel Tax, Fines, Red Light Fines, Building Permits, Water Revenues and Motor Fuel Tax**

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

- Sales tax receipts - \$1,314,201 YTD down 7.59% from the prior year. Trending 17.69% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have completed 33.33% of the year and have collected 37.55% of the revenues.

- Business District (restricted) sales tax receipts - Year to date is \$136,305, 36.34% below the prior year and 28.2% under budget. This represents collections of the 1.0% sales tax collected in the Village's new business district. The restricted revenue comes from the Town Center & Pete's Fresh Market developments.
- Income Tax receipts - \$341,514 YTD down 5.80% compared to the prior year, 21.8% over budget. May is normally the largest collection month due to filing income taxes by April 15, but due to the IRS and IL extensions until July 15, payments were delayed, however we have now collected (in August) those payments as evidenced by August receipts being 102.5% higher than the prior year.
- Utility tax receipts - \$253,975 YTD down 3.00% from the prior year, 3.9% under budget, consisting of:
  - Telecomm tax - down 6.52%
  - Northern IL gas – down 4.07%
  - ComEd - up 0.27%
- Local Gas Tax receipts - \$82,275 YTD. One delinquent station caught up for 4 months of payments during August 2020. The tax was established December 1, 2019.
- Places of Eating Tax receipts - \$133,612 YTD down 29.46% compared to the prior year, trending 5.19% under budget. This represents April-July sales, which occurred during the pandemic restrictions. We had budgeted for 50% less revenue than normal for April-May and 25% less for June-July, however actual collections were not that low.
- Hotel/Motel Tax receipts - \$66,041, 32.45% lower compared with the prior year. The revenue is trending at 24.88% lower than budget. The additional 1% tax became effective November 1, which began to appear in December collections. The Village's fourth hotel, Delta Marriott, re-opened on August 5, 2020, and taxes will be due beginning next month.
- Fines - \$39,213 YTD down 11.75% compared with the prior year, 1.76% over budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that we are now reporting fine revenue by overweight fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$216,285 down 15.6% from the prior year receipts, trending 7.1% over budget.
- Building Permit receipts - \$109,281 YTD down 24.36% from the prior year, trending 63.37% over budget. We have completed 33.33% of the year and have collected 38.34% of the revenues.
- Water sales receipts - \$1,091,838 YTD up 0.73% from the prior year, 0.64% above budget. August 2020 collections are 21.6% higher than August 2019. This is likely due to the cessation of the penalty and shut-off holiday that the Village had in place during the shut-down; accounts that were delinquent and weren't being shut off for several months have now caught up on payments.
- Motor Fuel Tax receipts - \$91,267 YTD, up 27.19% from the prior year, 26.5% above budget. Since September 2019 we receive 2 payments each month: the normal distribution plus the additional distribution of the new Transportation Renewal Fund dollars. This is a portion of the \$0.19/gallon tax that was instituted by the state of Illinois beginning July 1, 2019 (payments to the Village beginning in September).

**8. VISITOR'S BUSINESS**

There were no visitors present.

**9. COMMUNICATIONS**

There were no communications.

**10. ADJOURNMENT**

*Motion to adjourn at 6:27 p.m. was made by Trustee Mistele, seconded by Chairwoman Berglund. Motion carried.*

(Minutes transcribed by Carrie Dittman)



# FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

## AGENDA ITEM DESCRIPTION

**REPORT – Status of Annual Audit of the Village of Willowbrook  
for the Fiscal Year 2019-20**

## COMMITTEE REVIEW

- ☒ Finance/Administration  
☐ Municipal Services  
☐ Public Safety

Meeting Date: 10/12/2020

- ☐ Discussion Only      ☐ Approval of Staff Recommendation (for consideration by Village Board at a later date)  
☐ Seeking Feedback      ☐ Approval of Staff Recommendation (for immediate consideration by Village Board)  
☒ Regular Report      ☐ Report/documents requested by Committee

## BACKGROUND

The Village contracted with the accounting firm of BKD, LLP to audit the Village's records for the fiscal year ending April 30, 2020. The final audit fieldwork was conducted in August and preliminary drafts were issued in September, with the final draft to be presented to the Village Board at tonight's Village Board meeting. An unmodified "clean" audit opinion was rendered. In addition, below is a summary of results as of April 30, 2020:

	Budget	Actual	Over (Under) Budget
General Fund Revenues	8,253,461	9,560,719	1,307,258
General Fund Expenditures/Transfers Out	9,975,749	9,314,480	(661,269)
<b>Increase/(Decrease) in General Fund Balance</b>	<b>(1,722,288)</b>	<b>246,239</b>	<b>1,968,527</b>
Ending General Fund Balance		5,501,964	
Unrestricted General Fund Balance		5,223,961	
Days Operating Expense Reserves		216	

Other Funds	Fund Balance 4/30/20	Net Income (Loss)
Water - Operating	4,480,562	(293,432)
Water – Capital Improvement	845,745	409,854
Motor Fuel Tax	512,128	180,448
Hotel/Motel Tax	717,758	201,103
Rt. 83/Plainfield Rd Business District Tax	1,640,289	540,721
Capital Projects	680	13
Debt Service	11	-
L.A.F.E.R	18,369	18,369
Police Pension	22,814,385	102,409
Special Service Area Agency	18,510	4,612

## REQUEST FOR FEEDBACK

N/A

## STAFF RECOMMENDATION

N/A

## FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

### AGENDA ITEM DESCRIPTION

### COMMITTEE REVIEW

REPORT - Special Recreation Tax Levy

- ☒ Finance/Administration  
☐ Municipal Services  
☐ Public Safety

Meeting Date: 10/12/2020

- |  |  |
|--|--|
| <input type="checkbox"/> Discussion Only<br><input type="checkbox"/> Seeking Feedback<br><input type="checkbox"/> Regular Report | <input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)<br><input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)<br><input type="checkbox"/> Report/documents requested by Committee |
|--|--|

### BACKGROUND

One component of the Parks and Recreation Department budget process is the how the Special Recreation Tax Levy funds certain department expenditures. We are currently in the process of considering components of the Parks and Recreation FY 2021-22 expenditures and what is ADA eligible. Attached is a summary of the Special Recreation projects being considered, which was prepared with input from the Interim Parks & Recreation Superintendent.

Since FY 2006, the Board levied the tax as an alternative to funding expenditures out of the regular General Fund sources. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$14.24. The Village Board determined that the effect of funding the following items through the Special Recreation Tax is preferable to funding them from the General Fund:

- 1) Willowbrook's membership in the Gateway Special Recreation Association and direct staff costs;
- 2) Expenditures in assisting recreation participants requiring ADA accommodations, such as one-on-one aides; and
- 3) Improvements to our parks and playgrounds in providing better accessibility.

At the October 26, 2020 Village Board meeting, Staff anticipates making a recommendation to the Board to consider levying the Special Recreation tax for next year in the amount of \$74,794. At this amount, the tax impact for a homeowner with a home market value of \$300,000 would be approximately \$14.64. This is a 2.81% increase from the prior year's levy, or \$2,044, and includes amounts planned for ADA accessibility at Village parks and the Community Resource Center. All tax collected is restricted to be used on special recreation activities.

Staff projects that as of April 30, 2021, the Village will have \$110,046 in accumulated special recreation tax funds, which is anticipated to be exhausted on the items noted in the attached summary.

### REQUEST FOR FEEDBACK (if any)

### STAFF RECOMMENDATION (if any)

Staff recommends approving the 2020 Special Recreation Tax Levy and bringing forth to the Village board meeting on October 26.

2020 Special Recreation Tax Levy (To be Collected FY 2021-22)			Prior Levy
A.	Gateway SRA Membership (Account 01-20-590-518) <i>No increase voted on at Sept 2020 Gateway meeting</i>	\$ 39,310	\$ 39,310
B.	Staff Costs (Account 01-20-550-101) <i>Attendance of Gateway SRA board meetings, preparation of SRA levy, communicating with residents on special recreation issues, Village oversight of SRA programs and projects, etc.</i>	\$ 5,600	\$ 5,500
C.	ADA Accomodations (Account 01-20-590-520)		
	1 Projections based on previous years to provide assistance for 1:1 aides.	\$ 6,500	6,500
	2 Special Recreation Fishing Day at Willow Pond. <i>Not run in 2019 or 2020</i>	\$ -	200
	3 Contingency for ADA assistance for participants in Parks & Recreation Department Activities <i>Not anticipated in 2021</i>	\$ -	1,000
	Subtotal ADA Accomodations	\$ 6,500	\$ 7,700
D.	ADA Park Maintenance (Account 01-20-590-519)		
	1 Approved playground mulch (4 loads x \$1500/load) x 1/2 =	\$ 3,000	3,000
	2 Labor for spreading mulch (4 loads x \$820) x 1/2 =	\$ 1,640	1,600
	3 Rental of handicapped portable toilet upgrade at Borse and Willow Pond \$40/month x 3 months x 2 parks =	\$ 240	240
	Subtotal ADA Park Maintenance	\$ 4,880	\$ 4,840
E.	ADA Park Improvements (Account 01-20-590-521)		
	1 Contribution towards ADA accessible playground modifications: Village park TBD	\$ 22,050	\$ 21,000
	2 Contribution towards ADA accessibility at 825 Midway Drive (Community Resource Center)		
	a Exterior Doorways		
	b Interior Doorways		
	c Concrete work		
	d ADA Compliant Bathrooms		
	e ADA Compliant Counters	\$ 106,500	\$ 78,750
	Subtotal ADA Park Improvements	\$ 128,550	
	TOTAL Expenditures	\$ 184,840	\$ 157,100
	LESS: Estimated Restricted accumulated SRA Funds as of 4/30/21	\$ (110,046)	\$ (84,350)
	Total for SRA Tax Levy - 2020	\$ 74,794	
	Total for SRA Tax Levy - 2019		\$ 72,750
	\$ Increase (decrease)	\$ 2,044	
	% Increase (decrease)	2.81%	



**FINANCE & ADMINISTRATION COMMITTEE MEETING**  
**AGENDA ITEM SUMMARY SHEET**

**Discuss Covid-19 Pandemic Liquor License Reduction Program**

**COMMITTEE REVIEW**

- ☒ Finance/Administration  
☐ Municipal Services  
☐ Public Safety  
☐ Law & Ordinances  
**Meeting Date: 10/12/20**

- |   |   |
|---|---|
| <input type="checkbox"/> Discussion Only  | <input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date) |
| <input type="checkbox"/> Seeking Feedback | <input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)           |
| <input type="checkbox"/> Regular Report   | <input type="checkbox"/> Report/documents requested by Committee  |

**BACKGROUND:**

In late 2019, a new and significant outbreak of Coronavirus Disease 2019 (COVID-19) emerged in China. The World Health Organization declared COVID-19 a Public Health Emergency of International Concern on January 30, 2020, and the United States Secretary of Health and Human Services declared that COVID-19 presents a public health emergency on January 27, 2020.

On March 9, 2020 Illinois Governor JB Pritzker declared all counties in the State of Illinois as a disaster area, (Governor's Disaster Proclamation). Following the lead of Governor J. B. Pritzker, the DuPage County Board issued a DuPage County Disaster Proclamation. The Centers for Disease Control (CDC) and World Health Organization have declared the COVID-19 a global pandemic. The CDC recommended that all events over 50 people be postponed or cancelled. The State of Illinois has entered Phase 4 of the Restore Illinois Plan with limited occupancy for restaurants, retail and office uses with facemask requirements and is still recommending a minimum six-foot social distancing policy. This action of social distancing is to prevent the spread of COVID-19.

The initial Stay-at-Home order and now the limited Phase 4 access to indoor services has had a drastic economic impact on local businesses, especially sit-down restaurants and cafes.

**STAFF RECOMMENDATION:**

At the October 6, 2020 Special Village Board meeting, Mayor Trilla asked staff to investigate options for a Covid-19 Pandemic Liquor License Reduction Program. The attached exhibit provides the current number of issued liquor licenses with the current 2020 fee associated with the various liquor class as well as the proposed reduction program. Retail / Grocery Store licenses were not included in the proposed program as they were not restricted by the Governor's Stay-at-Home Order.

The proposed discount program is summarized as follows:

- Calendar Year 2021 provides for a 75% Discount, excluding retail and grocery licenses,
- Calendar Year 2022 provides for a 50% Discount, excluding retail and grocery licenses, and
- Calendar Year 2023 returns to the normal permit fee.

Staff is seeking feedback from The Finance and Administration Committee on the proposal enhancement program. Upon consensus, staff will work with our Village Attorney on an ordinance for formal consideration by the Village Board on October 26, 2020.

Class Description	Licenses In Use	YEAR 2020			YEAR 2021			YEAR 2022			YEAR 2023		
		Current Fee	Revenue		75% Discount - Excluding Retail / Grocery	Revenue		50% Discount - Excluding Retail / Grocery	Revenue		100% of the fee	Revenue	
A Retail - no consumption	3	\$ 2,500	\$ 7,500		\$ 2,500	\$ 7,500		\$ 2,500	\$ 7,500		\$ 2,500	\$ 7,500	
B Entertainment, dancing and consumption	11	\$ 2,500	\$ 27,500		\$ 625	\$ 6,875		\$ 1,250	\$ 13,750		\$ 2,500	\$ 27,500	
B-1 Retail - no consumption - restaurant	0	\$ 500	\$ -		\$ 125	\$ -		\$ 250	\$ -		\$ 500	\$ -	
B-2 Retail - consumption on and off premises - coffee/sandwich shop	0	\$ 1,500	\$ -		\$ 375	\$ -		\$ 750	\$ -		\$ 1,500	\$ -	
C One day license	0	\$ 250	\$ -		\$ 63	\$ -		\$ 125	\$ -		\$ 250	\$ -	
D Hotel, motel type of class	1	\$ 3,500	\$ 3,500		\$ 875	\$ 875		\$ 1,750	\$ 1,750		\$ 3,500	\$ 3,500	
E Retail - no consumption - grocery stores	1	\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500		\$ 2,500	\$ 2,500	
F Recreational facility - consumption	1	\$ 2,500	\$ 2,500		\$ 625	\$ 625		\$ 1,250	\$ 1,250		\$ 2,500	\$ 2,500	
G Private recreational facility - consumption	1	\$ 250	\$ 250		\$ 63	\$ 63		\$ 125	\$ 125		\$ 250	\$ 250	
H Catering	1	\$ 250	\$ 250		\$ 63	\$ 63		\$ 125	\$ 125		\$ 250	\$ 250	
I Indoor/Outdoor commercial recreational	0	\$ 2,500	\$ -		\$ 625	\$ -		\$ 1,250	\$ -		\$ 2,500	\$ -	
J Homeowners' association	1	\$ 250	\$ 250		\$ 63	\$ 63		\$ 125	\$ 125		\$ 250	\$ 250	
K Retail consumption on and off premises - grocery store over 30,000 square feet of retail floor area	1	\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000		\$ 3,000	\$ 3,000	
L Retail consumption on and off premises of a brewpub or Class I brewer	1	\$ 2,500	\$ 2,500		\$ 625	\$ 625		\$ 1,250	\$ 1,250		\$ 2,500	\$ 2,500	
M Retail - no consumption - gas stations	1	\$ 2,500	\$ 2,500		\$ 625	\$ 625		\$ 1,250	\$ 1,250		\$ 2,500	\$ 2,500	
N Retail - on premises consumption - hair and nail salon *	2	\$ 1,500	\$ 2,250		\$ 375	\$ 750		\$ 750	\$ 1,500		\$ 1,500	\$ 3,000	
O Video Gaming Cafes**	1	\$ 5,000	\$ 2,500		\$ 1,250	\$ 1,250		\$ 2,500	\$ 2,500		\$ 5,000	\$ 5,000	
P Restaurants with Gaming	3	\$ 5,000	\$ 15,000		\$ 1,250	\$ 3,750		\$ 2,500	\$ 7,500		\$ 5,000	\$ 15,000	
			\$ 72,000			\$ 28,563			\$ 44,125			\$ 75,250	

\* One Nail Salon paid 1/2 prorated discount

\*\* One Video Gaming Café paid a 1/2 prorated discount, 2 licenses are pending

**FINANCE & ADMINISTRATION COMMITTEE MEETING**  
**AGENDA ITEM SUMMARY SHEET**

**COMMITTEE REVIEW**

**Discuss Covid-19 Pandemic Gaming Terminal Fee Reduction Program**

- ☒ Finance/Administration  
☐ Municipal Services  
☐ Public Safety  
☐ Law & Ordinances  
**Meeting Date: 10/12/20**

- |   |   |
|---|---|
| <input type="checkbox"/> Discussion Only  | <input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date) |
| <input type="checkbox"/> Seeking Feedback | <input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)           |
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**BACKGROUND:**

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The initial Stay-at-Home order and now the limited Phase 4 access to indoor services has had a drastic economic impact on local businesses, especially gaming cafes.

**STAFF RECOMMENDATION:**

At the October 6, 2020 Special Village Board meeting, Mayor Trilla asked staff to investigate options for a Covid-19 Pandemic Gaming Terminal Fee Reduction Program. The attached exhibit provides the current number of issued gaming terminal licenses for 2020 as well as the proposed reduction program. Note that the numbers listed do not include the three gaming café's that were approved by the Village board but have yet to open.

The proposed discount program is summarized as follows:

- Calendar Year 2021 provides for a 75% Discount for terminal fees,
- Calendar Year 2022 provides for a 50% Discount for terminal fees, and
- Calendar Year 2023 returns to the normal terminal fee.

Staff is seeking feedback from The Finance and Administration Committee on the proposal enhancement program. Upon consensus, staff will work with our Village Attorney on an ordinance for formal consideration by the Village Board on October 26, 2020.

Location	Number of Gaming Terminals	Year 2020			Year 2021			Year 2022			Year 2023		
		Current Fee	Revenue		75% Discount	Revenue		50% Discount	Revenue		100% of the fee	Revenue	
Stats Bar and Grill	6	\$ 500	\$ 3,000	\$	\$	125	\$ 750	\$	250	\$ 1,500	\$	500	\$ 3,000
Del Rhea's Chicken Basket	6	\$ 500	\$ 3,000	\$	\$	125	\$ 750	\$	250	\$ 1,500	\$	500	\$ 3,000
Madison's Pub and Grill	5	\$ 500	\$ 2,500	\$	\$	125	\$ 625	\$	250	\$ 1,250	\$	500	\$ 2,500
			\$ 8,500	\$		\$ 2,125			\$ 4,250			\$ 8,500	



**VILLAGE OF WILLOWBROOK  
CHECKS ISSUED  
FISCAL YEAR 2020-21**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 398,439.74	\$ 130,024.14		
MAY	256,398.44	266,579.75	\$ -	\$ 1,051,442.07
JUNE	276,514.12	128,448.19		
JUNE	237,369.93	300,440.26	73,931.39 2	\$ 1,016,703.89
JULY	360,885.29	131,914.94		
JULY	113,090.90	154,784.87		
JULY		261,053.92	26,833.32 3	\$ 1,048,563.24
AUG	166,795.25	157,177.65		
AUG	339,158.24	262,492.42	3,000.00 4	\$ 928,623.56
SEPT	379,779.34	168,936.01		
SEPT	199,136.14	257,132.69	75.06	\$ 1,005,059.24
OCT				
OCT				\$ -
NOV				
NOV				\$ -
DEC				
DEC - safety				
DEC				
DEC				\$ -
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 2,727,567.39</u>	<u>\$ 2,218,984.84</u>	<u>\$ 103,839.77</u>	<u>\$ 5,050,392.00</u>

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

**Note 2** Includes check for SSA bond payment due July 1

**Note 3** Includes MFT final payment, approved separately by Village board

**Note 4** DuPage County Children's Center



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

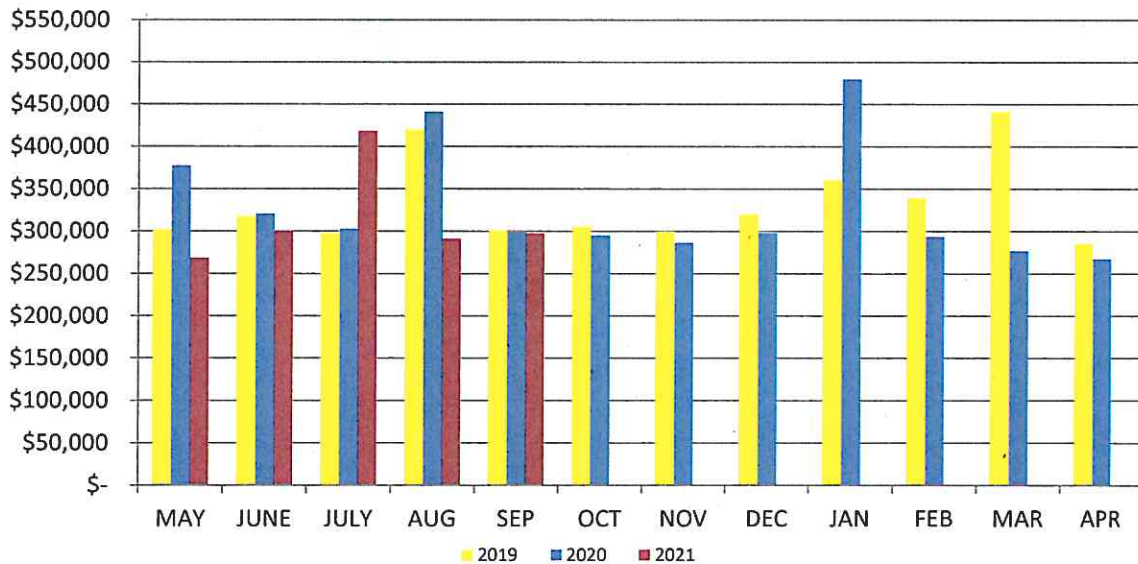
**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)**

MONTH	FISCAL 2019	# of payrolls	FISCAL 2020	# of payrolls	FISCAL 2021	# of payrolls
MAY	\$ 301,687	2	\$ 377,536	2 #	\$ 268,343	2
JUNE	317,099	2	320,347	2	299,925	2
JULY	297,253	2	302,665	2	418,790	3
AUG	419,939	3	441,619	3	290,706	2
SEP	300,863	2	298,713	2	297,105	2
OCT	305,363	2	295,042	2		
NOV	299,457	2	286,261	2		
DEC	319,762	2 *	297,759	2		
JAN	360,720	2	479,988	3		
FEB	339,471	2	293,442	2		
MAR	441,021	3	276,702	2		
APR	286,033	2	267,443	2		
<b>TOTAL</b>	<b>\$ 3,988,667</b>	<b>26</b>	<b>\$ 3,937,518</b>	<b>26</b>	<b>\$ 1,574,868</b>	<b>11</b>
<b>AVERAGE PAYROLL</b>	<b>\$ 153,410</b>		<b>\$ 151,443</b>		<b>\$ 143,170</b>	
<b>CHANGE FROM PRIOR YEAR</b>			<b>-1.28%</b>		<b>-5.46%</b>	

\* Includes safety incentive

# Includes Village Administrator retirement payout

**TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES**

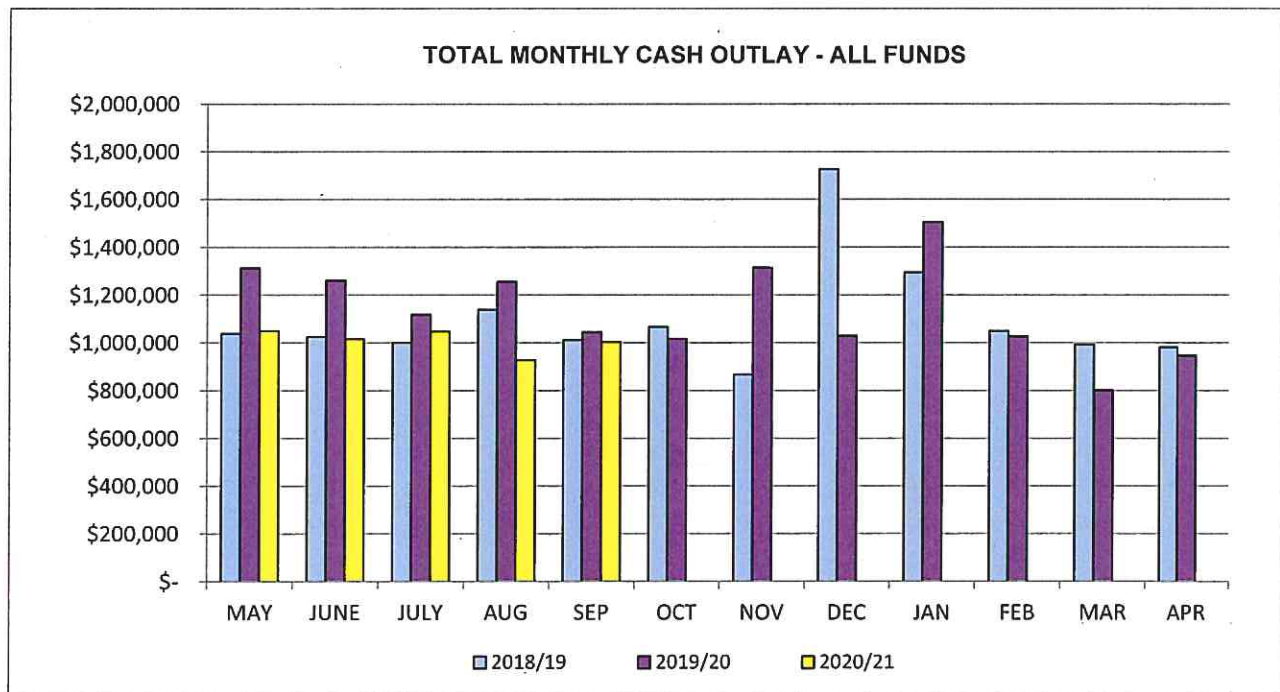


**VILLAGE OF WILLOWBROOK  
CASH OUTLAY  
ALL FUNDS**

MONTH	MONTHLY TOTALS			DAILY AVERAGE
	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2020/21	FISCAL 2020/21
MAY	\$ 1,040,070	\$ 1,314,071 A	\$ 1,051,442	\$ 33,917
JUNE	1,027,203	1,262,520 A, B	1,016,704	33,890
JULY	1,002,201	1,119,427 B	1,048,563	33,825
AUG	1,140,853	1,257,122 B	928,624	29,956
SEP	1,013,460	1,046,271	1,005,059	33,502
OCT	1,067,553	1,017,789		
NOV	868,212	1,316,561		
DEC	1,728,219 B	1,030,423		
JAN	1,295,655	1,506,560		
FEB	1,050,881 A,B	1,028,991		
MAR	994,241	803,457		
APR	982,578 B	948,743		
TOTAL	\$ 13,211,126	\$ 13,651,935	\$ 5,050,392	
AVERAGE	\$ 1,100,927	\$ 1,137,661	\$ 1,010,078	\$ 33,018

A Includes retirement payout

B Includes payment to LJ Morse for CRC exterior renovation

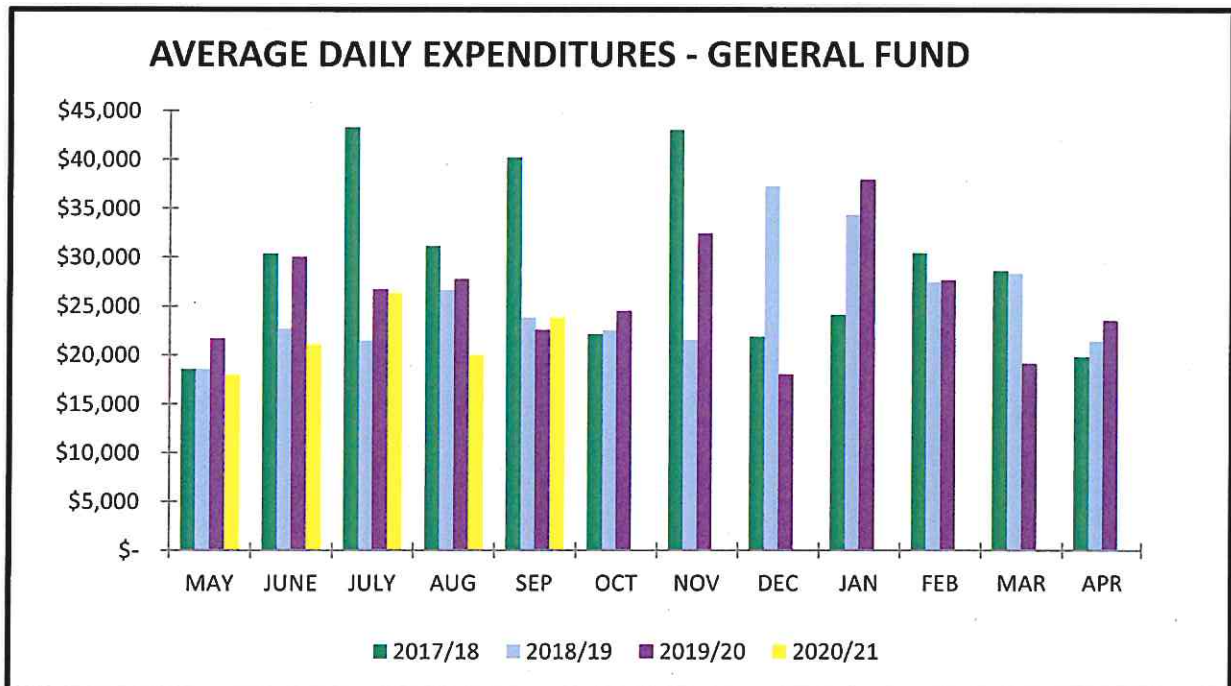


**VILLAGE OF WILLOWBROOK  
AVERAGE DAILY EXPENDITURES  
GENERAL FUND**

MONTH	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2020/21
MAY	\$ 18,548	\$ 18,531	\$ 21,671	\$ 17,998
JUNE	30,355	22,655	30,024	21,103
JULY	43,297 <b>A</b>	21,462	26,717	26,355
AUG	31,156	26,618	27,764	20,070
SEP	40,215	23,835	22,574	23,844
OCT	22,129	22,535	24,513	
NOV	43,060 <b>A</b>	21,549	32,423	
DEC	21,898	37,302 <b>B</b>	18,049	
JAN	24,115	34,349	37,955	
FEB	30,435	27,484 <b>B</b>	27,647	
MAR	28,627	28,355 <b>B</b>	19,121	
APR	19,842	21,433 <b>B</b>	23,489	
AVERAGE	\$ 29,473	\$ 25,509	\$ 25,995	\$ 21,874
% CHANGE		-13.45%	1.91%	-15.85%

**A** Includes contribution towards police dept renovation (transfer to LAFER Fund)

**B** Includes contribution towards CRC renovation (transfer to LAFER Fund)



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

MONTH	SALE						Difference
DIST	MADE	16-17	17-18	18-19	19-20	20-21	from Prior Year
MAY	FEB	\$ 267,882	\$ 264,472	\$ 276,118	\$ 320,221	\$ 307,589	-3.94%
JUNE	MAR	312,681	304,436	334,282	360,870	359,968	-0.25%
JULY	APR	269,580	304,925	309,957	343,577	289,885	-15.63%
AUG	MAY	331,887	345,478	376,154	397,471	356,759	-10.24%
SEPT	JUNE	398,196	354,582	364,229	408,372	385,683	-5.56%
OCT	JULY	316,266	313,701	320,062	380,773		
NOV	AUG	315,293	361,826	339,020	389,765		
DEC	SEPT	325,374	334,582	342,467	363,388		
JAN	OCT	289,208	312,400	329,103	375,088		
FEB	NOV	304,898	319,012	362,572	368,379		
MARCH	DEC	371,080	416,900	428,214	437,962		
APRIL	JAN	263,392	285,192	296,927	311,493		
TOTAL		\$ 3,765,737	\$ 3,917,506	\$ 4,079,105	\$ 4,457,359	\$ 1,699,884	
MTH AVG		\$ 313,811	\$ 326,459	\$ 339,925	\$ 371,447	\$ 339,977	
BUDGET		\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	

YEAR TO DATE LAST YEAR : \$ 1,830,511  
 YEAR TO DATE THIS YEAR : \$ 1,699,884  
 DIFFERENCE : \$ (130,627)

PERCENTAGE CHANGE :

-7.14%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,500,000  
 PERCENTAGE OF YEAR COMPLETED : 41.67%  
 PERCENTAGE OF REVENUE TO DATE : 48.57%  
 PROJECTION OF ANNUAL REVENUE : \$ 4,139,278  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 639,278  
 EST. PERCENT DIFF ACTUAL TO BUDGET 18.27%



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUSINESS DISTRICT SALES TAX

MONTH DIST	SALE MADE	16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
MAY	FEB		\$ 33,892	\$ 33,887	\$ 47,967	\$ 47,374	-1.24%
JUNE	MAR		36,583	40,172	54,771	37,733	-31.11%
JULY	APR		35,311	34,830	53,799	21,982	-59.14%
AUG	MAY		38,019	39,441	57,570	29,216	-49.25%
SEPT	JUNE		37,321	40,597	58,915	48,532	-17.62%
OCT	JULY		34,773	38,253	56,043		
NOV	AUG		40,727	42,081	57,905		
DEC	SEPT		36,779	38,486	55,991		
JAN	OCT		35,522	44,158	53,534		
FEB	NOV		42,116	62,903	56,671		
MARCH	DEC		57,664	79,892	75,234		
APRIL	JAN	32,744	36,122	46,514	48,732		
TOTAL		\$ 32,744	\$ 464,829	\$ 541,214	\$ 677,132	\$ 184,837	
MTH AVG		\$ 32,744	\$ 38,736	\$ 45,101	\$ 56,428	\$ 36,967	
BUDGET		\$ -	\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	

YEAR TO DATE LAST YEAR : \$ 273,022

YEAR TO DATE THIS YEAR : \$ 184,837

DIFFERENCE : \$ (88,185)

PERCENTAGE CHANGE :

**-32.30%**

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 600,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 30.81%

PROJECTION OF ANNUAL REVENUE : \$ 458,421

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (141,579)

EST. PERCENT DIFF ACTUAL TO BUDGET **-23.6%**



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

MONTH			Note 1		Note 2		Note 3			Difference from Prior Year
	16-17		17-18		18-19		19-20		20-21	
MAY	\$ 116,485	\$	114,461	\$	117,127	\$	171,495	\$	86,503	-49.56%
JUNE	55,680		59,196		54,108		53,557		53,643	0.16%
JULY	79,465		78,309		73,159		80,093		85,105	6.26%
AUG	46,276		37,423		53,704		57,414		116,263	102.50%
SEPT	50,547		44,142		52,413		50,814		66,251	30.38%
OCT	74,694		67,208		81,459		90,661			
NOV	50,133		50,580		58,669		59,170			
DEC	45,419		44,530		48,629		55,914			
JAN	73,433		64,897		70,855		78,153			
FEB	84,930		93,937		85,245		80,519			
MARCH	44,453		47,225		51,328		60,474			
APRIL	85,726		72,516		82,444		88,736			
TOTAL	\$ 807,241	\$	774,424	\$	829,140	\$	927,000	\$	407,765	
MTH AVG	\$ 67,270	\$	64,535	\$	69,095	\$	77,250	\$	81,553	
BUDGET	\$ 740,418	\$	862,540	\$	736,319	\$	815,000	\$	717,000	

*Note 1: 10% reduction in LGDF approved by State of IL (no reduction in Village budget)*

*Note 2: 5% reduction in LGDF approved by State of IL (Village budget reduced 10%)*

*Note 3: 5% reduction in LGDF continued by State of IL (Village budget reduced 5%)*

YEAR TO DATE LAST YEAR:	\$ 413,373
YEAR TO DATE THIS YEAR:	\$ 407,765
DIFFERENCE:	\$ (5,608)

PERCENTAGE CHANGE:

-1.36%

BUDGETED REVENUE:	\$ 717,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	56.87%
PROJECTION OF ANNUAL REVENUE :	\$ 914,424
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 197,424
EST. PERCENT DIFF ACTUAL TO BUDGET	27.5%

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

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

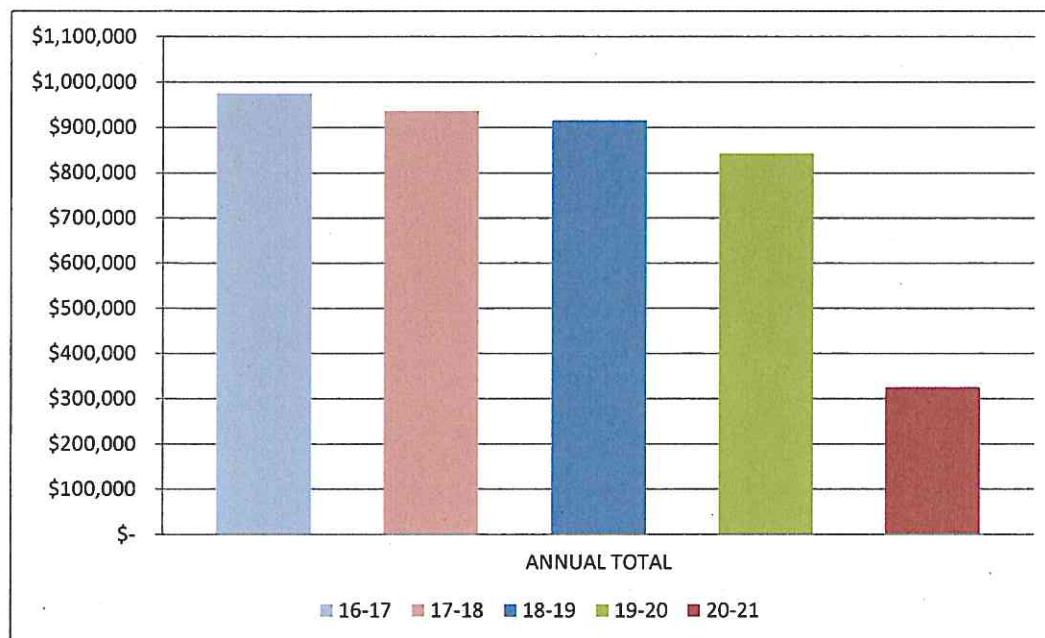
MONTH	16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
MAY	\$ 76,429	\$ 71,829	\$ 73,377	\$ 67,576	\$ 63,134	-6.57%
JUNE	73,715	72,444	66,122	61,990	57,971	-6.48%
JULY	78,330	73,703	68,284	63,109	61,197	-3.03%
AUG	79,068	79,315	76,782	69,155	71,673	3.64%
SEPT	80,232	78,406	74,848	73,700	71,627	-2.81%
OCT	83,653	76,352	77,551	70,250		
NOV	74,678	69,376	70,012	64,343		
DEC	73,400	73,501	71,174	67,069		
JAN	87,946	81,944	81,654	79,863		
FEB	96,872	96,949	83,737	76,377		
MARCH	90,339	84,801	90,851	78,561		
APRIL	80,801	77,637	81,337	70,076		
TOTAL	\$ 975,463	\$ 936,257	\$ 915,729	\$ 842,069	\$ 325,602	
MTH AVG	\$ 81,289	\$ 78,021	\$ 76,311	\$ 70,172	\$ 65,120	
BUDGET	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000	\$ 850,000	

YEAR TO DATE LAST YEAR: \$ 335,530  
YEAR TO DATE THIS YEAR: \$ 325,602  
DIFFERENCE: \$ (9,928)

PERCENTAGE CHANGE:

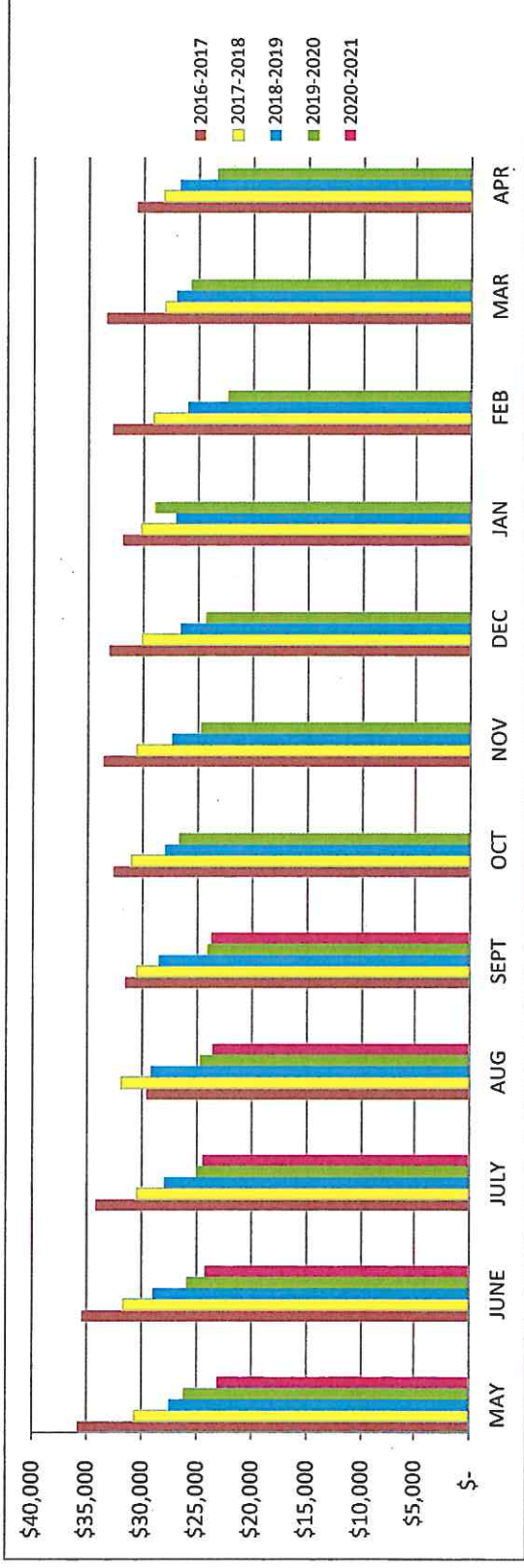
**-2.96%**

BUDGETED REVENUE: \$ 850,000  
PERCENTAGE OF YEAR COMPLETED : 41.67%  
PERCENTAGE OF REVENUE TO DATE : 38.31%  
PROJECTION OF ANNUAL REVENUE : \$ 817,153  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (32,847)  
EST. PERCENT DIFF ACTUAL TO BUDGET **-3.9%**



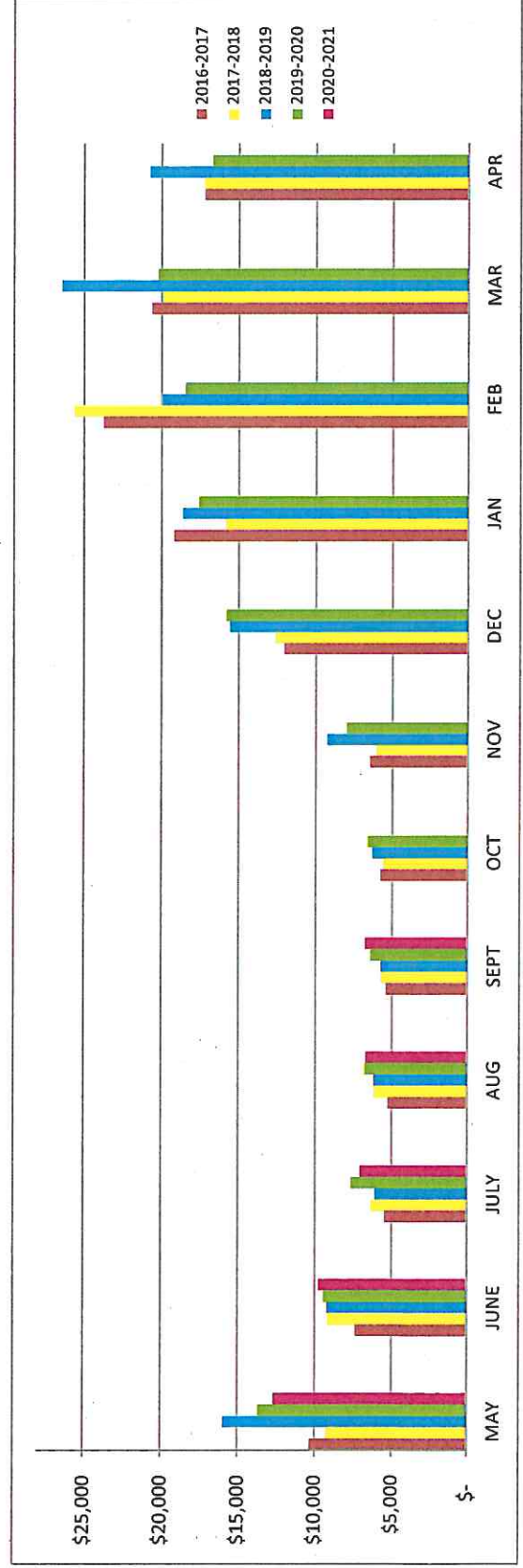
## VILLAGE OF WILLOWBROOK

TOTAL:	\$	425,374	\$	394,283	\$	362,320	\$	330,934	\$	302,142	\$	118,925	\$	363,011
														5 year annual average:



VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

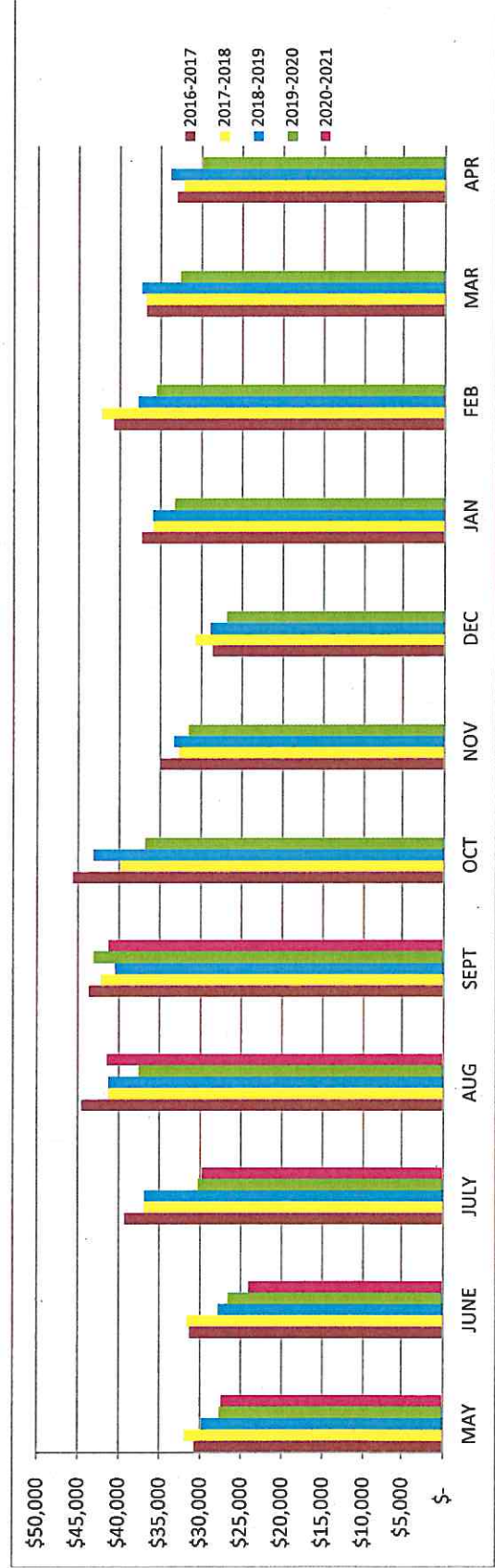
	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	
MAY	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692	\$ 12,652	
JUNE	6,932	7,347	9,161	9,247	9,463	9,727	
JULY	6,147	5,462	6,341	6,155	7,695	7,063	
AUG	5,482	5,261	6,175	6,253	6,826	6,702	
SEPT	5,187	5,386	5,736	5,810	6,482	6,746	
OCT	5,873	5,747	5,600	6,372	6,657		
NOV	7,043	6,471	6,071	9,305	8,023		
DEC	8,900	12,010	12,635	15,590	15,814		
JAN	12,720	19,149	15,856	18,618	17,596		YTD PRIOR YEAR \$ 44,158
FEB	16,804	23,695	25,618	19,961	18,474		YTD CURRENT YEAR \$ 42,890
MAR	17,469	20,597	19,908	26,447	20,236		DIFFERENCE \$ (1,268)
APR	13,062	17,197	17,257	20,770	16,723		PERCENTAGE CHANGE -2.87%
TOTAL:	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 42,890	5 year annual average: \$ 140,577





VILLAGE OF WILLOWBROOK  
UTILITY TAX  
COMMONWEALTH EDISON  
CASH BASIS

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	
MAY	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702	\$ 27,402	
JUNE	32,626	31,275	31,604	27,884	26,606	24,035	
JULY	34,803	39,258	36,927	36,894	30,334	29,718	
AUG	37,683	44,561	41,261	41,308	37,593	41,406	
SEPT	44,502	43,660	42,175	40,520	43,134	41,226	
OCT	43,645	45,590	39,743	43,194	36,881		
NOV	33,301	34,959	32,746	33,361	31,574		
DEC	29,440	28,636	30,754	28,968	26,940		
JAN	35,753	37,269	35,908	36,002	33,300		YTD PRIOR YEAR \$ 165,369
FEB	41,787	40,701	42,229	37,801	35,574		YTD CURRENT YEAR \$ 163,787
MAR	38,065	36,699	36,843	37,383	32,614		DIFFERENCE \$ (1,582)
APR	32,026	32,988	32,209	33,842	29,994		PERCENTAGE CHANGE -0.96%
TOTAL:	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 163,787	5 year annual average: \$ 426,664



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL GAS TAX

Note 1

MONTH	19-20	20-21
MAY	\$ -	\$ 14,243
JUNE	-	14,814
JULY	-	19,462
AUG	-	33,756 <sup>2</sup>
SEPT	-	17,854
OCT	-	
NOV	-	
DEC	-	
JAN	23,074	
FEB	25,823	
MARCH	24,799	
APRIL	20,771	
TOTAL	\$ 94,467	\$ 100,129
MTH AVG		\$ 20,026
BUDGET		\$ 275,000

Note 1 - The Village implemented the \$.05/gallon local gas tax effective Dec 1, 2019

Note 2 - One delinquent station caught up 4 months of taxes in August.

YEAR TO DATE LAST YEAR:	\$ -
YEAR TO DATE THIS YEAR:	\$ 100,129
DIFFERENCE:	\$ 100,129
PERCENTAGE CHANGE:	#DIV/0!
BUDGETED REVENUE:	\$ 275,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	36.41%
PROJECTION OF ANNUAL REVENUE :	#DIV/0!
EST. DOLLAR DIFF ACTUAL TO BUDGET	#DIV/0!
EST. PERCENT DIFF ACTUAL TO BUDGET	#DIV/0!

**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
PLACES OF EATING TAXES**

MONTH	16-17		17-18		18-19		19-20		20-21		Difference from Prior Year	Reduction Budgeted	Monthly Amount Budgeted
MAY	\$	41,442	\$	39,855	\$	40,666	\$	45,278	\$	22,135	-51.11%	-50%	\$ 21,458
JUNE		45,625		43,516		44,029		47,281		33,862	-28.38%	-50%	\$ 21,458
JULY		47,842		42,679		47,244		49,632		37,576	-24.29%	-25%	\$ 32,187
AUG		43,496		41,124		44,386		47,229		40,039	-15.22%	-25%	\$ 32,187
SEPT		42,850		44,371		44,262		47,289		43,081	-8.90%	-25%	\$ 32,188
OCT		43,124		41,841		44,738		44,074				-15%	\$ 36,479
NOV		40,684		40,921		41,827		46,319				-15%	\$ 36,479
DEC		40,440		40,544		44,667		43,028				-15%	\$ 36,479
JAN		35,511		58,256		44,111		50,666				-15%	\$ 36,479
FEB		35,157		39,067		46,802		38,894				-10%	\$ 38,625
MARCH		43,213		36,762		39,793		44,330				-10%	\$ 38,625
APRIL		41,137		45,969		46,283		33,620				-10%	\$ 37,354
TOTAL	\$	500,521	\$	514,905	\$	528,808	\$	537,640	\$	176,693			\$ 400,000
MTH AVG	\$	41,710	\$	42,909	\$	44,067	\$	44,803	\$	35,339			
BUDGET	\$	475,000	\$	485,000	\$	485,000	\$	500,000	\$	400,000			

YEAR TO DATE LAST YEAR: \$ 236,709  
YEAR TO DATE THIS YEAR: \$ 176,693  
DIFFERENCE: \$ (60,016)

PERCENTAGE CHANGE: -25.35%

BUDGETED REVENUE: \$ 400,000  
PERCENTAGE OF YEAR COMPLETED : 41.67%  
PERCENTAGE OF REVENUE TO DATE : 44.17%  
PROJECTION OF ANNUAL REVENUE : \$ 401,325  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 1,325  
EST. PERCENT DIFF ACTUAL TO BUDGET 0.33%

**Restore Illinois Progression:**

Stay at Home Order - March 21, 2020

Phase 1 - bars/restaurants open for pickup, delivery and drive-through

Phase 2 - bars/restaurants open for pickup, delivery and drive-through

Phase 3 - bars/restaurants open for outdoor dining - May 29, 2020

Phase 4 - bars/restaurants open indoors with capacity limits - June 26, 2020

Source: <https://coronavirus.illinois.gov/s/>

# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL HOTEL/MOTEL TAXES

Note 2

MONTH											Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21						
MAY	\$ 18,523	\$ 20,240	\$ 19,596	\$ 20,574	\$ 10,247						-50.19%
JUNE	21,089	22,069	24,542	23,851	17,833						-25.23%
JULY	22,892	25,925	28,692	26,312	17,492						-33.52%
AUG	28,480	27,346	28,026	27,034	20,469						-24.28%
SEPT	19,562	21,506	22,570	26,252	19,324						-26.39%
OCT	26,887	27,690	23,943	19,660							
NOV	21,561	21,655	23,345	21,112							
DEC	20,626	17,117	17,997	19,517							
JAN	16,184	14,899	15,768	17,169							
FEB	13,982	12,963	15,144	15,871							
MARCH	13,759	13,893	14,187	11,116							
APRIL	18,825	17,918	19,097	11,764							
TOTAL	\$ 242,370	\$ 243,221	\$ 252,907	\$ 240,232	\$ 85,365						
MTH AVG	\$ 20,198	\$ 20,268	\$ 21,076	\$ 20,019	\$ 17,073						
BUDGET	\$ 243,000	\$ 232,365	\$ 246,000	\$ 248,000	\$ 248,000						
					(General Fund)						

Note 1 -The Willowbrook Inn closed on January 22, 2016, and reopened as a Delta Marriott on August 5, 2020.

Note 2 - The Village raised the hotel tax from 5% to 6% effective Nov. 1, 2019 (payments collected in Dec 2019).

YEAR TO DATE LAST YEAR:	\$	124,023
YEAR TO DATE THIS YEAR:	\$	85,365
DIFFERENCE:	\$	(38,658)

PERCENTAGE CHANGE:	-31.17%
--------------------	---------

BUDGETED REVENUE:	\$	216,000
PERCENTAGE OF YEAR COMPLETED :		41.67%
PERCENTAGE OF REVENUE TO DATE :		39.52%
PROJECTION OF ANNUAL REVENUE :	\$	165,352
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(50,648)
EST. PERCENT DIFF ACTUAL TO BUDGET		-23.45%



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT FINES

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 11,090	\$ 16,151	\$ 10,691	\$ 10,567	\$ 4,026	-61.90%
JUNE	9,365	13,897	16,043	9,197	7,987	-13.16%
JULY	12,157	11,415	7,454	15,022	13,622	-9.32%
AUG	15,130	20,048	11,967	9,650	13,578	40.70%
SEPT	9,867	12,359	8,190	11,409	9,934	-12.93%
OCT	15,810	12,269	13,672	13,808		
NOV	13,410	9,357	11,179	3,074		
DEC	12,631	10,790	10,998	16,657		
JAN	21,272	9,705	10,916	23,297		
FEB	13,571	11,525	12,376	10,422		
MARCH	17,407	11,820	8,467	15,919		
APRIL	12,327	15,939	9,979	2,819		
TOTAL	\$ 164,037	\$ 155,275	\$ 131,932	\$ 141,841	\$ 49,147	

DUI Fines	\$	-	\$	-	\$	-	\$	2,762	\$	639	1%
Overweight	\$	-	\$	-	\$	-	\$	9,632	\$	1,425	3%
Circuit Court	\$	112,614	\$	125,993	\$	104,904	\$	90,723	\$	26,708	54%
Village issued	\$	51,423	\$	29,282	\$	27,028	\$	38,724	\$	20,375	41%
	\$	164,037	\$	155,275	\$	131,932	\$	141,841	\$	49,147	100%

MTH AVG	\$	13,670	\$	12,940	\$	10,994	\$	11,820	\$	9,829
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*BUDGET*     \$    130,000    \$    130,000    \$    130,000    \$    125,000    \$    123,000

YEAR TO DATE LAST YEAR : \$ 55,845

YEAR TO DATE THIS YEAR : \$ 49,147

DIFFERENCE : \$ (6,698)

PERCENTAGE CHANGE

-11.99%

**BUDGETED REVENUE:** \$ 123,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 39.96%

PROJECTION OF ANNUAL REVENUE : \$ 124,829

EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 1,829
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EST. PERCENT DIFF ACTUAL TO BUDGET 1.49%

Note 1 - Began collecting overweight truck fines in August 2019



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

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 60,454	\$ 57,850	\$ 75,711	\$ 53,890	\$ 33,100	-38.58%
JUNE	76,985	48,425	69,125	50,335	50,400	0.13%
JULY	70,820	60,185	82,250	73,600	57,750	-21.54%
AUG	84,520	49,475	92,970	78,455	75,035	-4.36%
SEPT	81,365	52,170	86,300	70,770	64,954	-8.22%
OCT	66,295	50,230	95,425	67,034		
NOV	50,555	51,165	84,560	60,280		
DEC	50,850	50,575	85,365	66,015		
JAN	59,660	44,045	73,419	58,086		
FEB	38,590	64,700	68,560	47,375		
MARCH	36,200	71,567	59,010	50,250		
APRIL	43,500	74,330	59,345	41,065		

TOTAL	\$ 719,794	\$ 674,717	\$ 932,040	\$ 717,155	\$ 281,239
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MTH AVG	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,763	\$ 56,248
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BUDGET	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000
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YEAR TO DATE LAST YEAR :	\$ 327,050
YEAR TO DATE THIS YEAR :	\$ 281,239
DIFFERENCE :	\$ (45,811)

PERCENTAGE CHANGE:

-14.01%

BUDGETED REVENUE:	\$ 565,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	49.78%
PROJECTION OF ANNUAL REVENUE :	\$ 616,701
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 51,701
EST. PERCENT DIFF ACTUAL TO BUDGET	9.2%

**Note 1** - The 63rd St./Rt. 83 camera was down from 5/22/2015-9/26/2017 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersection.

# VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUILDING PERMITS

MONTH	16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
MAY	\$ 28,379	\$ 74,352 <sup>1,2</sup>	\$ 53,165	\$ 25,054	\$ 41,190	64.40%
JUNE	12,846	15,651	63,398 <sup>4</sup>	19,755	20,347	3.00%
JULY	19,166	34,261	87,643 <sup>2,5</sup>	86,908 <sup>7</sup>	29,770	-65.75%
AUG	59,754 <sup>1</sup>	63,136	42,532	12,752	17,974	40.95%
SEPT	62,108 <sup>1</sup>	39,902	30,008	21,357	21,192	-0.77%
OCT	127,894 <sup>1</sup>	60,823	24,737	58,337		
NOV	72,070	43,295	61,612	21,873		
DEC	9,338	11,428	23,253	15,659		
JAN	39,549	62,106 <sup>3</sup>	47,395	144,660 <sup>8</sup>		
FEB	25,008	27,862	230,171 <sup>6</sup>	30,132		
MARCH	15,940	28,651	16,948	28,820		
APRIL	16,072	150,099 <sup>3</sup>	29,191	150,230 <sup>3</sup>		
TOTAL	\$ 488,124	\$ 611,566	\$ 710,053	\$ 615,537	\$ 130,473	
MTH AVG	\$ 40,677	\$ 50,964	\$ 59,171	\$ 51,295	\$ 26,095	
BUDGET	\$ 225,000	\$ 240,000	\$ 250,000	\$ 275,000	\$ 285,000	

YEAR TO DATE LAST YEAR:	\$ 165,826
YEAR TO DATE THIS YEAR:	\$ 130,473
DIFFERENCE:	\$ (35,353)

PERCENTAGE OF CHANGE:

**-21.32%**

BUDGETED REVENUE:	\$ 285,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	45.78%
PROJECTION OF ANNUAL REVENUE :	\$ 484,309
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 199,309
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>69.93%</b>

- 1- includes permit to Peter Michael Realty
- 2 - includes permit to Willowbrook Inn
- 3 - includes permit to Compass Arena
- 4 - includes permit to Power Construction (former Turtle Wax bldg)
- 5 - includes permits to Willowbrook Ice Arena
- 6- includes permits to ROC Willowbrook for new storage facility (2 buildings)
- 7 - includes permit for Target interior remodel
- 8 - includes Beyond Self Storage permit

**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
WATER SALES REVENUE**

BILLING MONTH	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 263,161	\$ 247,847	\$ 238,010	\$ 235,731	\$ 229,554	-2.6%
JUNE	336,148	315,225	324,934	310,934	257,332	-17.2%
JULY	239,324	238,556	231,577	226,646	227,241	0.3%
AUG	322,609	335,018	316,533	310,599	377,711	21.6%
SEPT	544,406	351,489	370,074	349,902	359,730	2.8%
OCT	255,530	257,241	240,680	250,311		
NOV	312,524	320,151	302,506	288,728		
DEC	318,013	329,836	309,763	271,826		
JAN	217,387	207,114	208,767	202,532		
FEB	223,201	250,258	252,660	247,636		
MARCH	294,917	301,012	304,339	302,192		
APRIL	214,681	207,182	208,825	200,062		
TOTAL	\$ 3,541,901	\$ 3,360,929	\$ 3,308,668	\$ 3,197,099	\$ 1,451,568	
MTH AVG	\$ 295,158	\$ 280,077	\$ 275,722	\$ 266,425	\$ 290,314	
BUDGET	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000	\$ 3,200,000	\$ 3,200,000	

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

Note 1 - Sept 2016 includes catch-up bill for shopping center \$181,169

YEAR TO DATE LAST YEAR:	\$ 1,433,812
YEAR TO DATE THIS YEAR:	\$ 1,451,568
DIFFERENCE:	\$ 17,756
PERCENTAGE OF INCREASE:	1.24%
BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	45.36%
PROJECTION OF ANNUAL REVENUE :	\$ 3,236,691
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 36,691
EST. PERCENT DIFF ACTUAL TO BUDGET	1.15%

**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
MOTOR FUEL TAX**

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 19,435	\$ 18,698	\$ 19,550	\$ 18,903	\$ 25,329	33.99%
JUNE	19,302	18,958	17,998	17,323	20,055	15.77%
JULY	12,173	15,055	16,495	15,793	20,633	30.65%
AUG	19,538	19,740	19,360	19,740	25,250	27.91%
SEPT	18,555	18,646	18,668	28,399	29,463	3.75%
OCT	16,379	16,481	15,595	30,847		
NOV	18,960	18,870	20,460	28,304		
DEC	19,318	19,231	19,263	31,871		
JAN	20,259	18,870	18,549	37,488		
FEB	19,259	19,320	18,528	26,564		
MARCH	18,362	16,738	16,851	26,278		
APRIL	15,656	16,593	16,115	27,205		
TOTAL	\$ 217,196	\$ 217,200	\$ 217,432	\$ 308,715	\$ 120,730	
MTH AVG	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,726	\$ 24,146	
BUDGET	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429	

YEAR TO DATE LAST YEAR : \$ 100,158

YEAR TO DATE THIS YEAR : \$ 120,730

DIFFERENCE : \$ 20,572

PERCENTAGE OF CHANGE:

20.54%

BUDGETED REVENUE: \$ 310,429

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 38.89%

PROJECTION OF ANNUAL REVENUE : \$ 372,124

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 61,695

EST. PERCENT DIFF ACTUAL TO BUDGET 19.9%

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