

# 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

vacant

### 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, NOVEMBER 9, 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: 873 6298 5930

Written public comments can be submitted by 5:00 pm on Monday, November 9, 2020 by emailing [cdittman@willowbrook.il.us](mailto:cdittman@willowbrook.il.us).

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:  
October 12, 2020 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Proposed Change to Village Personnel Manual, Appendix L, Employee Safety Incentive Program
5. DISCUSSION – Business License Changes due to COVID-19
6. REPORT – Monthly Disbursement Reports – October 2020
7. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Local Gas Tax, Places of Eating Tax, Hotel/Motel Tax, Fines, Red Light Fines, Building Permits, Water Revenues and Motor Fuel Tax
8. VISITOR'S BUSINESS
9. COMMUNICATIONS
10. ADJOURNMENT



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, OCTOBER 12, 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 Chairwoman Sue Berglund at 5:30 p.m.

**2. ROLL CALL**

Those present at roll call in person were Chairwoman Sue Berglund, Trustee Michael Mistele, Trustee Greg Ruffolo, and Village Administrator Brian Pabst. Present by telephone was Director of Finance Carrie Dittman.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, September 14, 2020 were reviewed.

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

**4. REPORT – Status of Annual Audit of the Village of Willowbrook FY 2019/20**

Director Dittman updated the committee with the status of the audit. Report drafts have been issued and the final report will be presented to the Village Board at tonight's Village Board meeting. The Village has once again received an unmodified, or "clean" audit opinion on the financial statements, and no new management letter comments were given. The General Fund outperformed budget by \$1.97 million; the Village had budgeted a loss of \$1.7 million but experienced net income of \$246,000. Director Dittman highlighted each of the other Village funds in the attached memo; all of them experienced a net income except the Water Operating Fund, which had a net loss of \$293,000. This was caused by the \$400,000 transfer out of the Water Operating Fund to the Water Capital Improvement Fund for buildup for future capital projects.

**5. REPORT – Special Recreation Tax Levy**

Director Dittman noted that since 2006, the Village has levied a modest property tax to fund Special Recreation programs in the Parks & Recreation Dept. Currently, the levy is \$72,750 and the impact to a homeowner of a \$300,000 home is \$14.24 in annual property taxes. The proposed levy for the next year is \$74,794 and the tax impact would be approximately \$14.64. This represents a 2.81% increase in the levy. The planned expenditures are detailed in the packet and total \$184,840, however, this will be offset by expected reserves on hand of \$110,046, yielding a net \$74,794, to be levied. The committee had no changes or comments to the proposed levy, and this item will be presented at the October 26 Village Board meeting.

**6. DISCUSSION – COVID-19 Pandemic Liquor License Reduction Program**

At the October 6, 2020 Special Village Board Meeting, Mayor Trilla asked staff to investigate options for a liquor license

reduction program for businesses affected by the pandemic. The exhibit enclosed in the packet shows current revenues by license categories and gives examples of the financial effect of a 75% or 50% reduction. Grocery stores and retail stores would not receive a reduction as they were not restricted by the Governor's Stay at Home Order. A 75% reduction for 2021 would produce \$28,563 in liquor license revenue, vs. the current revenue of \$72,000. The Committee related that in principal they liked the idea, but only for one year of reduction currently, to be revisited again next year to see what conditions looked like. They concurred with a 75% reduction for licenses issued January 2021. Staff will work on an agenda item for this to be brought to the full Village Board later this month.

#### **7. DISCUSSION – COVID-19 Pandemic Gaming Terminal Fee Reduction Program**

At the October 6, 2020 Special Village Board Meeting, Mayor Trilla asked staff to investigate options for a video gaming terminal fee reduction program for businesses affected by the pandemic. The exhibit enclosed in the packet shows current revenues by business and gives examples of the financial effect of a 75% or 50% reduction. The terminal fee was increased to \$500 last year. A 75% reduction for 2021 would produce \$2,125 in revenue, vs. the current revenue of \$8,500. As with the liquor license reduction, the Committee related that they liked the idea, but only for one year of reduction currently, to be revisited again next year to see what conditions looked like. They concurred with a 75% reduction for terminal fees issued January 2021. Staff will work on an agenda item for this to be brought to the full Village Board later this month.

#### **8. REPORT – Monthly Disbursement Reports – September 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 \$1,005,059, Fiscal Year to Date is \$5,050,392.
- Total monthly payroll for active employees including all funds - \$297,105 (2 payrolls). The average payroll for the year was \$143,170, which is a 5.46% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$33,502. Daily average fiscal YTD: \$33,018. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,010,078.
- Average daily expenditures for the General Fund only: \$23,844. Fiscal YTD average is \$21,874 which is a 15.85% decrease from the prior year.

#### **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**

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

- Sales tax receipts - \$1,699,884 YTD down 7.14% from the prior year. Trending 18.27% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have completed 41.67% of the year and have collected 48.57% of the budgeted revenues.
- Business District (restricted) sales tax receipts - Year to date is \$184,837, 32.30% below the prior year and 23.6% 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 - \$407,765 YTD down 1.36% compared to the prior year, 27.5% 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. September receipts were 30.38% higher than the prior year.

- Utility tax receipts - \$325,602 YTD down 2.96% from the prior year, 3.9% under budget, consisting of:
  - Telecomm tax - down 5.62%
  - Northern IL gas – down 2.87%
  - ComEd – down 0.96%
- Local Gas Tax receipts - \$100,129 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 - \$176,693 YTD down 25.35% compared to the prior year, trending 0.33% over budget. This represents April-August sales, which occurred during the pandemic restrictions. We had budgeted for 50% less revenue than normal for April-May and 25% less for June-August, however actual collections were not that low.
- Hotel/Motel Tax receipts - \$85,365, 31.17% lower compared with the prior year. The revenue is trending at 23.45% 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.
- Fines - \$49,147 YTD down 11.99% compared with the prior year, 1.49% 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 – \$281,239 down 14.01% from the prior year receipts, trending 9.2% over budget.
- Building Permit receipts - \$130,473 YTD down 21.32% from the prior year, trending 69.93% over budget. We have completed 41.67% of the year and have collected 45.78% of the revenues.
- Water sales receipts - \$1,451,568 YTD up 1.24% from the prior year, 1.15% above budget. August 2020 collections were 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 - \$120,730 YTD, up 20.54% from the prior year, 19.9% 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).

## **10. VISITOR'S BUSINESS**

There were no visitors present.

## **11. COMMUNICATIONS**

There were no communications.

**12. ADJOURNMENT**

*Motion to adjourn at 6:11 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**

**Proposed Change to Village Personnel Manual  
Appendix L: Employee Safety Incentive Program**

**COMMITTEE REVIEW**

- ☒ Finance/Administration  
☐ Municipal Services  
☐ Public Safety

Meeting Date: 11/9/2020

- |   |   |
|---|---|
| <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**

Willowbrook is a member of the Intergovernmental Risk Management Agency (IRMA) which provides liability and workers compensation insurance to a pool of municipal members. An annual premium notice is issued each year in December based upon each member's revenues and claims experience. In accordance with the Village's Personnel Manual, Appendix L, any premium credit amount earned based on the experience modifier is intended to be distributed to employees as a safety incentive upon approval by the Board of Trustees. The program began in 1985.

Generally, all full-time employees employed the entire portion of the most recent claim year have received the incentive, along with certain part-time employees. Example: employee must be employed January 1, 2019 – December 31, 2019 to be eligible for the incentive granted in December 2020. The program contains a mechanism whereby non-eligible employees could petition the full-time employees to receive either a full-share or half-share of the incentive. This has created tension amongst employees to pressure them to vote a certain way, based on popularity and other factors. In addition, it is cumbersome to manage generating and tallying voting ballots in the short turnaround time between when the Board approves the incentive and when it must be paid out. Staff is proposing that the voting option for non-eligible employees be eliminated entirely. Additionally, language clarifying the program and eligibility requirements has been added to the attached policy.

**REQUEST FOR FEEDBACK**

Staff is seeking feedback on the proposed revisions to the policy. A new policy would need to be adopted in November 2020, before the Board votes in December on a distribution of the credit (if one is granted by IRMA).

**STAFF RECOMMENDATION**

Edit the revised policy, as needed, with the final version to be brought forth to the Village Board for adoption on November 23, 2020.

**L: EMPLOYEE SAFETY INCENTIVE PROGRAM**

**APPENDIX L**

**VILLAGE OF WILLOWBROOK**

**EMPLOYEE SAFETY INCENTIVE PROGRAM**

## I. GOALS AND OBJECTIVES

The Goals and Objectives of the Employee Safety Incentive Program are:

- A. To instill in the minds of ~~each and~~ every employee a concept that the safe way to perform a task is the most efficient and the only acceptable way.
- B. To compensate the employees when they collectively demonstrate a concern for their safety and the safety of others.

## II. JURISDICTIONELIGIBILITY

This Employee Safety Incentive Program shall apply to all Regular Full-Time Employees, as defined in the Personnel Manual, employed during the entire most recent claim year (January – December) used in the calculation of the ~~Debit/Credit~~ to be applied in the forthcoming premium year. Further, this plan shall apply only to employees who are employed by the Village at the time of the distribution approval by the Board. ~~of any and all distributions under this plan.~~

~~The Village recognizes the value of the Community of long term part time employees. In addition, f~~For the purpose of this plan, part-time employees working in excess of 1,000 hours per year for ~~each of the entire most recent three~~ claim years used in the calculation of the ~~Debit/Credit~~ shall be eligible for a full share.

~~The inclusion of long term part time employees in the Safety Incentive Program shall allow part time employees with five years or more of service to receive, without petitioning, a 50% share of the Safety Incentive Dividend. In addition, these same part time employees may petition for a 100% share of the Safety Incentive Dividend with a written request. The distribution of the dividends to these same part time employees shall be approved by the affirmative vote of a majority of the Eligible Employees.~~

## III. METHODOLOGY

The Village of Willowbrook is a member of the Intergovernmental Risk Management Agency (IRMA). IRMA calculates the annual premium to be paid by the Village of Willowbrook based on two criteria:

- A. Total Revenues of Willowbrook for the fiscal year ending April 30, twenty months preceding the upcoming Premium Year.
- B. Loss experience of Willowbrook as compared with similar IRMA member's loss history in accordance with IRMA rules and regulations as amended from time to time. IRMA refers to this factor as the— Experience Modifier~~Debit/Credit Computation~~.



On or about December 15 of each year, IRMA will have notified the Village of Willowbrook of the premium to be paid by the Village for the upcoming Premium Year beginning on the following January 1.

Additional compensation shall be awarded to each eligible employee as described in II above, as follows: the amount of the Credit granted to the Village as per the Experience Modifier shall be evenly distributed amongst the eligible employees as defined above. If there is no Credit, nothing shall be distributed.

	<u>Safety</u>
<u>Debit/Credit</u>	<u>Incentive</u>
<u>Computation</u>	<u>Dividend</u>

~~FROM: Maximum Debit~~

<del>TO:</del>	<del>Premium based on</del>	<del>\$0</del>
	<del>Revenue with no debit</del>	

<del>FROM:</del>	<del>Premium based on</del>
	<del>Revenue with no debit</del>

<del>TO:</del>	<del>Maximum Credit</del>	<del>Total Credit</del>
		<del>Divided Amongst</del>
		<del>Eligible Employees</del>

#### ~~IV. DISTRIBUTION OF SAFETY INCENTIVE DIVIDENDS TO NON-ELIGIBLE EMPLOYEES~~

~~Upon the written request by any non-eligible employee who is not eligible as described in Section II (a "Non-eligible employee), such non-eligible employee may be considered for a full share or partial share (50%) of Safety Incentive Dividends. The distribution of the dividends to Non-Eligible Employees shall be approved by the affirmative vote of a majority of the eligible employees who vote.~~

~~The written request as mentioned above shall further contain a statement by the Non-Eligible Employee as to how he/she has demonstrated an acute sense of Safety Awareness leading to the accomplishment of the Village's Loss Prevention Goals and Objectives.~~

#### V-IV. GENERAL RULES OF APPLICATION

- A. The IRMA ~~Debit/Credit~~ Formula as modified from time to time shall be the sole governing factor in determining the ~~Debit/Credit Calculation~~distribution as described in III, above.
- B. The position, job classification, or compensation of Eligible Employees shall not affect the allocation of the Safety Incentive Dividend.
- C. There shall be no additional consideration of loss issues, such as at-fault accidents, no-fault accidents, subrogated claims, or non-subrogated claims above and beyond the IRMA ~~Debit/Credit~~ Computation.
- D. Every effort will be made by the Village of Willowbrook to distribute any dividends due employees herein prior to December ~~31~~24 of each calendar year.
- E. Prior to the allocation of a Safety Incentive Dividend, the approval of the Mayor and Board of Trustees must be obtained by the Village Administrator.
- F. All Eligible employees shall receive compensation of the Safety Incentive Dividends in the same manner as routine payroll is distributed.



December 18, 2018

Village of Willowbrook

STATEMENT OF 2019 ANNUAL CONTRIBUTION

Initial Contribution computed at a rate of \$2.040 per \$100 of five-year average Revenue Base	\$215,584
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Plus or Minus Loss Fund Adjustments

Plus or Minus the Experience Modifier -5.83%	(\$12,559)
--	------------

2019 Contribution Before Optional Deductible Credit	\$203,025
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Credit for Deductible of \$10,000	(\$20,303)
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<b>2019 ANNUAL CONTRIBUTION DUE</b>	<b>\$182,722</b>
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Excess Surplus Credit Available (can be used to pay all or part of the contribution)	\$723,496
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Please make checks payable to Intergovernmental Risk Management Agency and enclose the completed and signed Statement of Payment. If you prefer to pay by wire transfer or ACH, contact us and we'll send the instructions. As part of our internal controls, we need the signed Statement of Payment either returned with the check, faxed to 708-236-6336, or emailed to [ritab@irmarisk.org](mailto:ritab@irmarisk.org)

Payment is due on or before February 1, 2019. According to Bylaw Article IV Section 4.01, any payments which are more than fifteen days late shall incur an interest penalty fee equal to 1% per month or portion thereof. **Please do not make your payment prior to January 1<sup>st</sup>.**

An option is available for members choosing a deductible higher than the \$2,500 minimum to pay the contribution amount before the optional deductible credit and place the optional deductible amount in a reserve fund with IRMA. See the Optional Deductible Credit Reserve Fund Policy for more information.

Members may enter into an Installment Payment Agreement, per Bylaws Section 3.02. Please contact Rita for additional information.

Rita Boserup  
Director, Financial Services & Administration  
(708) 236-6335





INTERGOVERNMENTAL RISK  
MANAGEMENT AGENCY

*The Risk Management Solution for Local Government*

December 13, 2019

Village of Willowbrook

no credit (reduction)  
of the premium this  
year, thus no safety  
incentive to be  
distributed

STATEMENT OF 2020 ANNUAL CONTRIBUTION

Initial Contribution computed at a rate of \$2.114 per  
\$100 of five-year average Revenue Base

\$230,161

Plus or Minus Loss Fund Adjustments

Plus or Minus the Experience Modifier 1.30%

\$ 2,990

2020 Contribution Before Optional Deductible Credit

\$233,151

Credit for Deductible of \$10,000

(\$25,647)

**2020 ANNUAL CONTRIBUTION DUE**

**\$207,504**

Excess Surplus Credit Available (can be used to  
pay all or part of the contribution)

\$804,535

Please make checks payable to Intergovernmental Risk Management Agency and enclose the completed and signed Statement of Payment. If you prefer to pay by wire transfer or ACH, contact us and we'll send the instructions. As part of our internal controls, we need the signed Statement of Payment either returned with the check, faxed to 708-236-6336, or emailed to [ritab@irmarisk.org](mailto:ritab@irmarisk.org)

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Rita Boserup  
Director, Financial Services & Administration  
(708) 236-6335

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

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>GROSS PAYROLL (ACTIVE &amp; POLICE PENSION)</u>	<u>Note 1 HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY	\$ 398,439.74	\$ 130,024.14		
MAY	256,398.44	266,579.75	\$ -	\$ 1,051,442.07
JUNE	276,514.12	128,448.19		
JUNE	237,369.93	300,440.26	73,931.39 2	\$ 1,016,703.89
JULY	360,885.29	131,914.94		
JULY	113,090.90	154,784.87		
JULY		261,053.92	26,833.32 3	\$ 1,048,563.24
AUG	166,795.25	157,177.65		
AUG	339,158.24	262,492.42	3,000.00 4	\$ 928,623.56
SEPT	379,779.34	168,936.01		
SEPT	199,136.14	257,132.69	75.06	\$ 1,005,059.24
OCT	289,375.72	178,871.77		
OCT	264,332.25	275,584.53	222,126.39 5	\$ 1,230,290.66
NOV				
NOV				\$ -
DEC				
DEC - safety				
DEC				
DEC				\$ -
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 3,281,275.36</u>	<u>\$ 2,673,441.14</u>	<u>\$ 325,966.16</u>	<u>\$ 6,280,682.66</u>

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

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

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

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

**Note 5** Includes MFT payment of \$221,379.82, approved separately by Village board



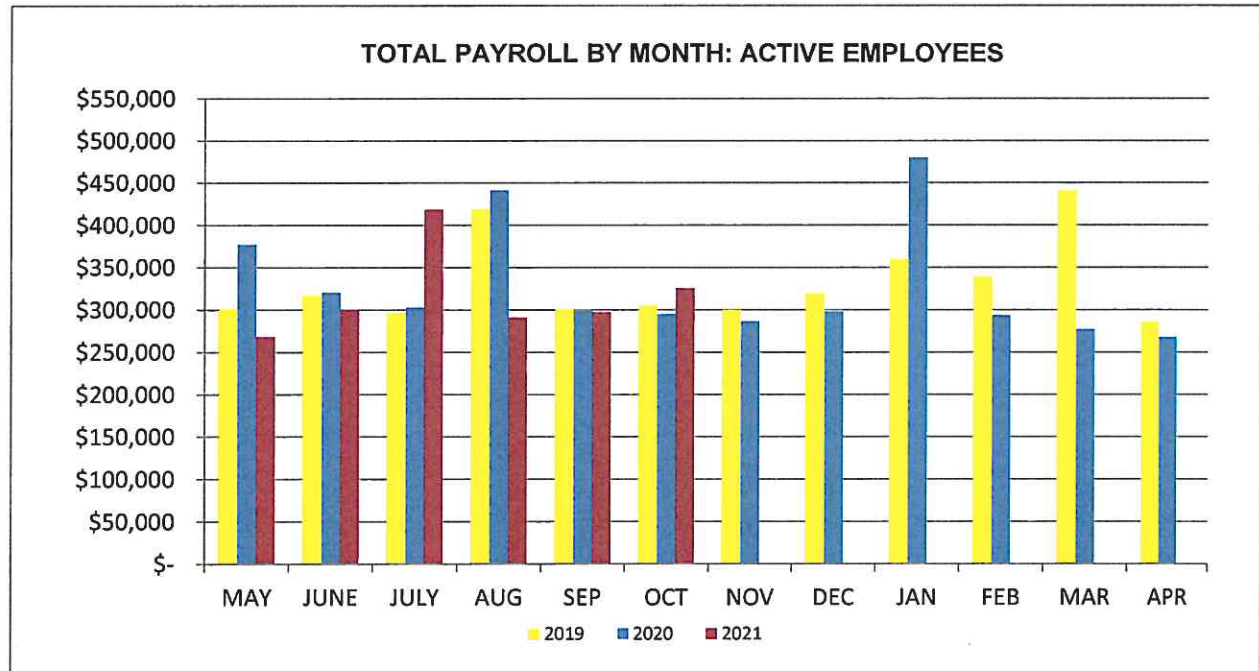
**VILLAGE OF WILLOWBROOK  
PAYROLL - BY MONTH/YEAR  
FY 2019 - FY 2021**

**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	325,492	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>\$ 1,900,360</b>	<b>13</b>
<b>AVERAGE PAYROLL</b>	<b>\$ 153,410</b>		<b>\$ 151,443</b>		<b>\$ 146,182</b>	
<b>CHANGE FROM PRIOR YEAR</b>			<b>-1.28%</b>		<b>-3.47%</b>	

\* Includes safety incentive

# Includes Village Administrator retirement payout

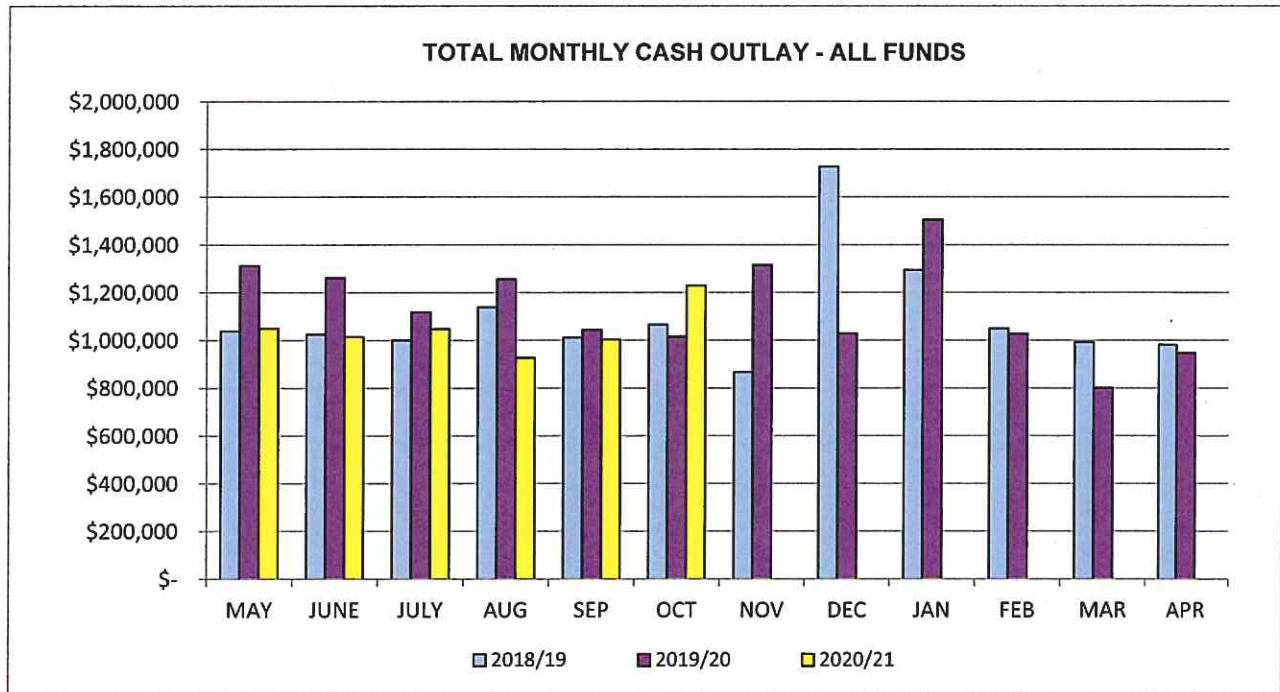


**VILLAGE OF WILLOWBROOK  
CASH OUTLAY  
ALL FUNDS**

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	1,230,291	39,687
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	\$ 6,280,683	
AVERAGE	\$ 1,100,927	\$ 1,137,661	\$ 1,046,781	\$ 34,129

A Includes retirement payout

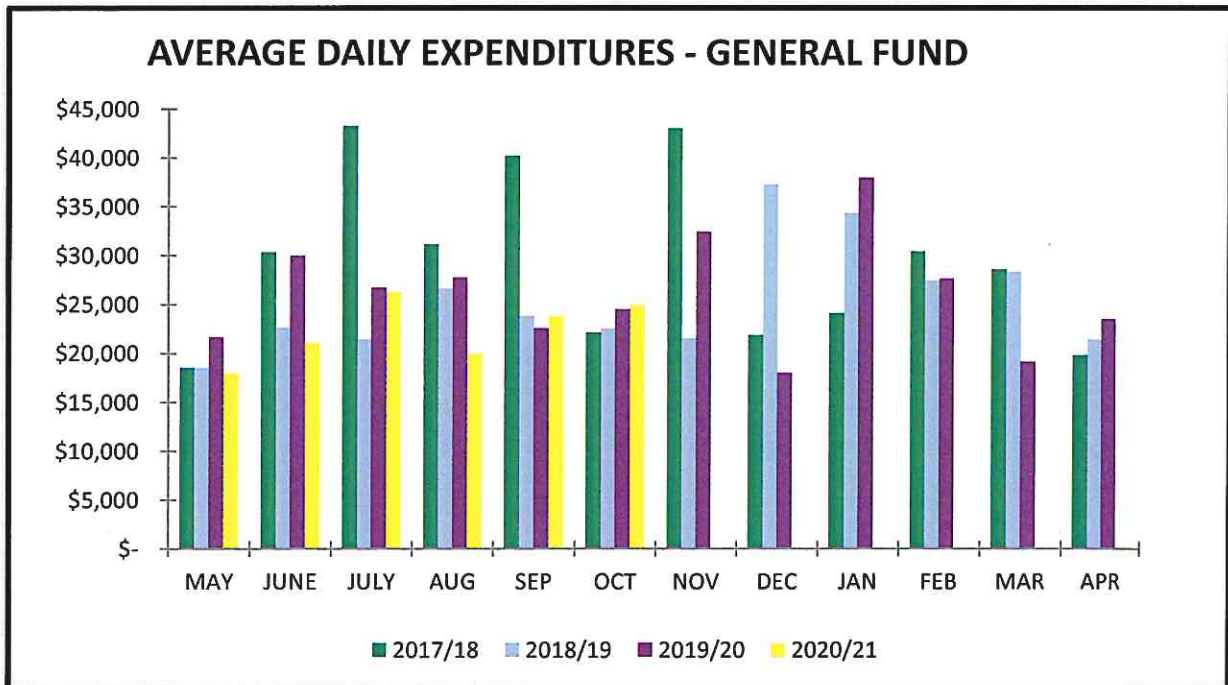
B Includes payment to LJ Morse for CRC exterior renovation



**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	24,973
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	\$ 22,391
% CHANGE		-13.45%	1.91%	-13.87%

- 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 DIST	SALE MADE		16-17	17-18	18-19	19-20	20-21	Difference 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	415,157	9.03%
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	\$ 2,115,041	
MTH AVG		\$	313,811	\$ 326,459	\$ 339,925	\$ 371,447	\$ 352,507	
<b>BUDGET</b>		\$	3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	

YEAR TO DATE LAST YEAR : \$ 2,211,284  
YEAR TO DATE THIS YEAR : \$ 2,115,041  
DIFFERENCE : \$ (96,243)

PERCENTAGE CHANGE :

-4.35%

## CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,500,000  
PERCENTAGE OF YEAR COMPLETED : 50.00%  
PERCENTAGE OF REVENUE TO DATE : 60.43%  
PROJECTION OF ANNUAL REVENUE : \$ 4,263,359  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 763,359  
EST. PERCENT DIFF ACTUAL TO BUDGET 21.81%



# 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	52,052	-7.12%
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	\$ 236,889	
MTH AVG		\$ 32,744	\$ 38,736	\$ 45,101	\$ 56,428	\$ 39,482	
<b>BUDGET</b>		\$ -	\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	

YEAR TO DATE LAST YEAR : \$ 329,065  
YEAR TO DATE THIS YEAR : \$ 236,889  
DIFFERENCE : \$ (92,176)

PERCENTAGE CHANGE :

-28.01%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 600,000  
PERCENTAGE OF YEAR COMPLETED : 50.00%  
PERCENTAGE OF REVENUE TO DATE : 39.48%  
PROJECTION OF ANNUAL REVENUE : \$ 487,457  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (112,543)  
EST. PERCENT DIFF ACTUAL TO BUDGET -18.8%



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL INCOME TAXES

MONTH	16-17	Note 1 17-18	Note 2 18-19	Note 3 19-20	20-21	Difference from Prior Year
MAY	\$ 116,485	\$ 114,461	\$ 117,127	\$ 171,495	\$ 86,503	-49.56%
JUNE	55,680	59,196	54,108	53,557	53,643	0.16%
JULY	79,465	78,309	73,159	80,093	85,105	6.26%
AUG	46,276	37,423	53,704	57,414	116,263	102.50%
SEPT	50,547	44,142	52,413	50,814	66,251	30.38%
OCT	74,694	67,208	81,459	90,661	95,425	5.25%
NOV	50,133	50,580	58,669	59,170		
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	\$ 503,190	
MTH AVG	\$ 67,270	\$ 64,535	\$ 69,095	\$ 77,250	\$ 83,865	
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:	\$ 504,034
YEAR TO DATE THIS YEAR:	\$ 503,190
DIFFERENCE:	\$ (844)

PERCENTAGE CHANGE:

**-0.17%**

BUDGETED REVENUE:	\$ 717,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	70.18%
PROJECTION OF ANNUAL REVENUE :	\$ 925,448
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 208,448
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>29.1%</b>

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

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

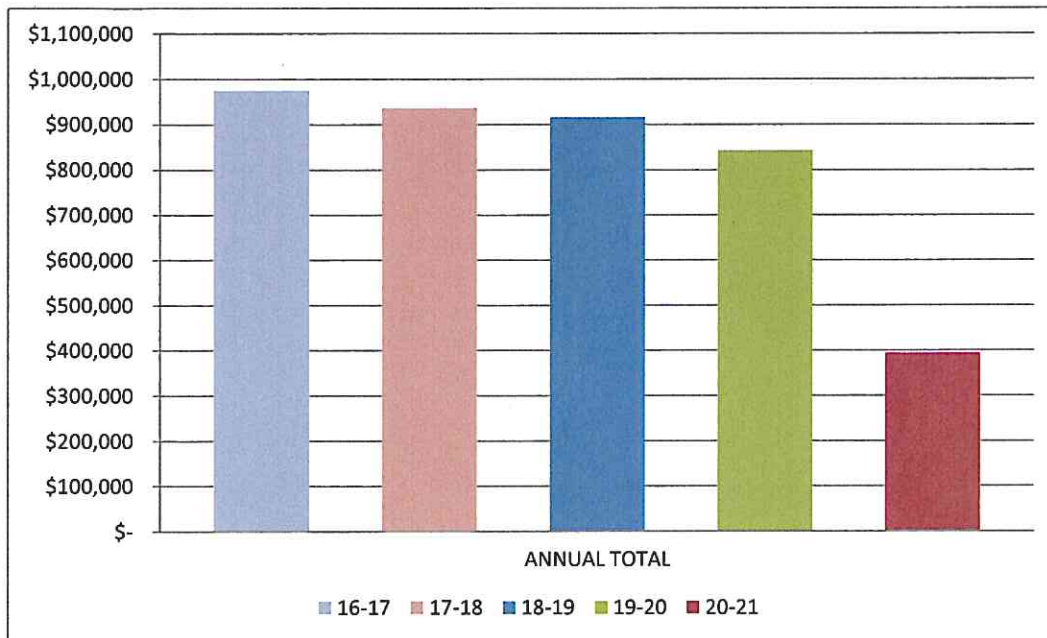
MONTH	16-17	17-18	18-19	19-20	20-21	Difference from Prior Year
MAY	\$ 76,429	\$ 71,829	\$ 73,377	\$ 67,576	\$ 63,134	-6.57%
JUNE	73,715	72,444	66,122	61,990	57,971	-6.48%
JULY	78,330	73,703	68,284	63,109	61,197	-3.03%
AUG	79,068	79,315	76,782	69,155	71,673	3.64%
SEPT	80,232	78,406	74,848	73,700	71,627	-2.81%
OCT	83,653	76,352	77,551	70,250	68,431	-2.59%
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	\$ 394,033	
MTH AVG	\$ 81,289	\$ 78,021	\$ 76,311	\$ 70,172	\$ 65,672	
BUDGET	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000	\$ 850,000	

YEAR TO DATE LAST YEAR: \$ 405,780  
YEAR TO DATE THIS YEAR: \$ 394,033  
DIFFERENCE: \$ (11,747)

PERCENTAGE CHANGE:

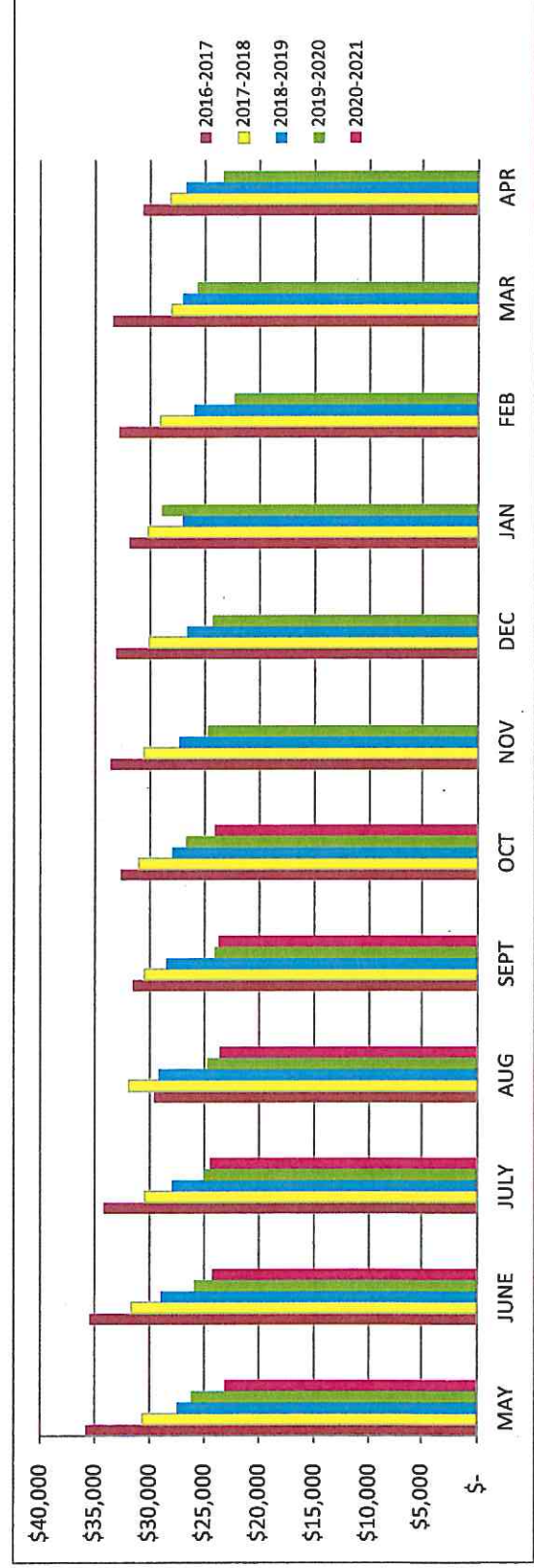
**-2.89%**

BUDGETED REVENUE: \$ 850,000  
PERCENTAGE OF YEAR COMPLETED : 50.00%  
PERCENTAGE OF REVENUE TO DATE : 46.36%  
PROJECTION OF ANNUAL REVENUE : \$ 817,692  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (32,308)  
EST. PERCENT DIFF ACTUAL TO BUDGET **-3.8%**



VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	
MAY	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182	\$ 23,080	
JUNE	37,901	35,405	31,679	28,991	25,921	24,209	
JULY	34,148	34,133	30,435	27,985	25,080	24,416	
AUG	34,626	29,565	31,879	29,221	24,736	23,565	
SEPT	34,389	31,506	30,495	28,519	24,084	23,655	
OCT	35,567	32,636	31,009	27,985	26,712	24,039	
NOV	37,509	33,567	30,559	27,346	24,746		
DEC	35,136	33,074	30,112	26,616	24,315		
JAN	34,752	31,848	30,180	27,034	28,967		YTD PRIOR YEAR \$ 152,715
FEB	32,046	32,796	29,102	25,975	22,329		YTD CURRENT YEAR \$ 142,964
MAR	39,967	33,363	28,050	27,021	25,711		DIFFERENCE \$ (9,751)
APR	33,877	30,616	28,170	26,725	23,359		PERCENTAGE CHANGE -6.39%
TOTAL:	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 142,964	5 year annual average: \$ 363,011









	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
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This horizontal bar chart displays monthly sales data for five consecutive periods: 2016-2017, 2017-2018, 2018-2019, 2019-2020, and 2020-2021. The Y-axis represents sales in dollars, ranging from \$0 to \$50,000 in increments of \$5,000. The X-axis lists the months from May to April. Each month has a group of five bars, one for each period. The colors used are: 2016-2017 (dark blue), 2017-2018 (light blue), 2018-2019 (green), 2019-2020 (yellow), and 2020-2021 (orange). The chart shows a general upward trend in sales over the years, with 2020-2021 showing the highest sales in most months. There is a notable dip in sales for all periods in June and July, likely due to the summer break.

Month	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
MAY	\$28,000	\$29,000	\$30,000	\$31,000	\$32,000
JUNE	\$30,000	\$31,000	\$32,000	\$33,000	\$34,000
JULY	\$31,000	\$32,000	\$33,000	\$34,000	\$35,000
AUG	\$32,000	\$33,000	\$34,000	\$35,000	\$36,000
SEPT	\$33,000	\$34,000	\$35,000	\$36,000	\$37,000
OCT	\$34,000	\$35,000	\$36,000	\$37,000	\$38,000
NOV	\$35,000	\$36,000	\$37,000	\$38,000	\$39,000
DEC	\$36,000	\$37,000	\$38,000	\$39,000	\$40,000
JAN	\$37,000	\$38,000	\$39,000	\$40,000	\$41,000
FEB	\$38,000	\$39,000	\$40,000	\$41,000	\$42,000
MAR	\$39,000	\$40,000	\$41,000	\$42,000	\$43,000
APR	\$40,000	\$41,000	\$42,000	\$43,000	\$44,000

# 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 2
SEPT	-	17,854
OCT	-	23,936
NOV	-	
DEC	-	
JAN	23,074	
FEB	25,823	
MARCH	24,799	
APRIL	20,771	
TOTAL	\$ 94,467	\$ 124,065
MTH AVG		\$ 20,678
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:	\$ 124,065
DIFFERENCE:	\$ 124,065

PERCENTAGE CHANGE:

#DIV/0!

BUDGETED REVENUE:	\$ 275,000
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PERCENTAGE OF YEAR COMPLETED :	50.00%
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PERCENTAGE OF REVENUE TO DATE :	45.11%
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PROJECTION OF ANNUAL REVENUE :	#DIV/0!
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EST. DOLLAR DIFF ACTUAL TO BUDGET	#DIV/0!
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EST. PERCENT DIFF ACTUAL TO BUDGET	#DIV/0!
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**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	40,585	-7.92%	-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	\$ 217,278			\$ 400,000
MTH AVG	\$ 41,710	\$ 42,909	\$ 44,067	\$ 44,803	\$ 36,213			
BUDGET	\$ 475,000	\$ 485,000	\$ 485,000	\$ 500,000	\$ 400,000			

YEAR TO DATE LAST YEAR: \$ 280,783  
YEAR TO DATE THIS YEAR: \$ 217,278  
DIFFERENCE: \$ (63,505)

PERCENTAGE CHANGE: -22.62%

BUDGETED REVENUE: \$ 400,000  
PERCENTAGE OF YEAR COMPLETED : 50.00%  
PERCENTAGE OF REVENUE TO DATE : 54.32%  
PROJECTION OF ANNUAL REVENUE : \$ 416,041  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 16,041  
EST. PERCENT DIFF ACTUAL TO BUDGET 4.01%

**Restore Illinois Progression:**

Stay at Home Order - March 21, 2020

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

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

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

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

\*Indoor dining restrictions reintroduced effective October 23

# VILLAGE OF 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	16,551	-15.81%
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	\$ 101,916	
MTH AVG	\$ 20,198	\$ 20,268	\$ 21,076	\$ 20,019	\$ 16,986	
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:	\$ 143,683
YEAR TO DATE THIS YEAR:	\$ 101,916
DIFFERENCE:	\$ (41,767)

PERCENTAGE CHANGE:	-29.07%
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BUDGETED REVENUE:	\$ 216,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	47.18%
PROJECTION OF ANNUAL REVENUE :	\$ 170,399
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (45,601)
EST. PERCENT DIFF ACTUAL TO BUDGET	-21.11%



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT FINES

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 11,090	\$ 16,151	\$ 10,691	\$ 10,567	\$ 4,026	-61.90%
JUNE	9,365	13,897	16,043	9,197	7,987	-13.16%
JULY	12,157	11,415	7,454	15,022	13,622	-9.32%
AUG	15,130	20,048	11,967	9,650	13,578	40.70%
SEPT	9,867	12,359	8,190	11,409	9,934	-12.93%
OCT	15,810	12,269	13,672	13,808	15,279	10.65%
NOV	13,410	9,357	11,179	3,074		
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	\$ 64,426	

DUI Fines	\$	-	\$	-	\$	-	\$	2,762	\$	639	1%
Overweight	\$	-	\$	-	\$	-	\$	9,632	\$	2,315	4%
Circuit Court	\$	112,614	\$	125,993	\$	104,904	\$	90,723	\$	33,872	53%
Village issued	\$	51,423	\$	29,282	\$	27,028	\$	38,724	\$	27,600	43%
	\$	164,037	\$	155,275	\$	131,932	\$	141,841	\$	64,426	100%

MTH AVG	\$	13,670	\$	12,940	\$	10,994	\$	11,820	\$	10,738
BUDGET	\$	130,000	\$	130,000	\$	130,000	\$	125,000	\$	123,000

YEAR TO DATE LAST YEAR :	\$	69,653
YEAR TO DATE THIS YEAR :	\$	64,426
DIFFERENCE :	\$	(5,227)

-7.50%

BUDGETED REVENUE:	\$ 123,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	52.38%
PROJECTION OF ANNUAL REVENUE :	\$ 131,197
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 8,197
EST. PERCENT DIFF ACTUAL TO BUDGET	6.66%

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	64,733	-3.43%
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	\$ 345,972	
MTH AVG	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,763	\$ 57,662	
BUDGET	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	
YEAR TO DATE LAST YEAR :					\$ 394,084	
YEAR TO DATE THIS YEAR :					\$ 345,972	
DIFFERENCE :					\$ (48,112)	
PERCENTAGE CHANGE:					-12.21%	
BUDGETED REVENUE:					\$ 565,000	
PERCENTAGE OF YEAR COMPLETED :					50.00%	
PERCENTAGE OF REVENUE TO DATE :					61.23%	
PROJECTION OF ANNUAL REVENUE :					\$ 629,601	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 64,601	
EST. PERCENT DIFF ACTUAL TO BUDGET					11.4%	

**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	17,996	-69.15%
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	\$ 148,469	
MTH AVG	\$ 40,677	\$ 50,964	\$ 59,171	\$ 51,295	\$ 24,745	
BUDGET	\$ 225,000	\$ 240,000	\$ 250,000	\$ 275,000	\$ 285,000	

YEAR TO DATE LAST YEAR:	\$ 224,163
YEAR TO DATE THIS YEAR:	\$ 148,469
DIFFERENCE:	\$ (75,694)

PERCENTAGE OF CHANGE:

**-33.77%**

BUDGETED REVENUE:	\$ 285,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	52.09%
PROJECTION OF ANNUAL REVENUE :	\$ 407,686
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 122,686
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>43.05%</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	249,489		-0.3%
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	\$ 1,701,057		
MTH AVG	\$ 295,158	\$ 280,077	\$ 275,722	\$ 266,425	\$ 283,510		
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:	\$ 1,684,123
YEAR TO DATE THIS YEAR:	\$ 1,701,057
DIFFERENCE:	\$ 16,934

PERCENTAGE OF INCREASE:	1.01%
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BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	53.16%
PROJECTION OF ANNUAL REVENUE :	\$ 3,229,246
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 29,246
EST. PERCENT DIFF ACTUAL TO BUDGET	0.91%

# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MOTOR FUEL TAX

MONTH DIST	Note 1					Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
MAY	\$ 19,435	\$ 18,698	\$ 19,550	\$ 18,903	\$ 25,329	33.99%
JUNE	19,302	18,958	17,998	17,323	20,055	15.77%
JULY	12,173	15,055	16,495	15,793	20,633	30.65%
AUG	19,538	19,740	19,360	19,740	25,250	27.91%
SEPT	18,555	18,646	18,668	28,399	29,463	3.75%
OCT	16,379	16,481	15,595	30,847	27,368	-11.28%
NOV	18,960	18,870	20,460	28,304		
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	\$ 148,098	
MTH AVG	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,726	\$ 24,683	
BUDGET	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429	

YEAR TO DATE LAST YEAR : \$ 131,005

YEAR TO DATE THIS YEAR : \$ 148,098

DIFFERENCE : \$ 17,093

PERCENTAGE OF CHANGE:

13.05%

BUDGETED REVENUE: \$ 310,429

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 47.71%

PROJECTION OF ANNUAL REVENUE : \$ 348,995

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 38,566

EST. PERCENT DIFF ACTUAL TO BUDGET 12.4%

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