

Willowbrook

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A G E N D A

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, FEBRUARY 8, 2021, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

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

THE PUBLIC CAN UTILIZE THE FOLLOWING CALL IN NUMBER:

Dial in Phone Number: (312) 626-6799
Meeting ID: 819 2415 8400

Written public comments can be submitted by 5:00 pm on Monday, February 8, 2021 by emailing cdittman@willowbrook.il.us.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
January 11, 2021 Regular Meeting of the Finance & Administration Committee
4. REPORT – Monthly Disbursement Reports – January 2021
5. 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
6. VISITOR'S BUSINESS
7. COMMUNICATIONS
8. ADJOURNMENT

Mayor

Frank A. Trilla

Village Clerk

Deborah A. Hahn

Village Trustees

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Paul Oggerino

Gregory Ruffolo

Village Administrator

Brian Pabst

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JANUARY 11, 2021 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 5:31 p.m.

2. ROLL CALL

Those present at roll call at the Village Hall were Trustee Michael Mistele and Director of Finance Carrie Dittman. Those present via Zoom were Chairwoman Sue Berglund and Trustee Greg Ruffolo.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, November 9, 2020 were reviewed.

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

4. DISCUSSION – Revenue Assumptions for the FY 2021/22 Budget

Director Dittman discussed that budget planning had begun and that projections for next fiscal year's revenues were underway. Director Dittman explained that she used different methods of estimation depending on the revenue source, such as Illinois Municipal League estimates for income and motor fuel tax and actual receipts for sales taxes adjusted for known business closures, etc. Trends are used for fines, permits and utility taxes. Director Dittman also monitors the actions of Springfield as they have, for several years now, taken a portion of the municipal income tax. Director Dittman surveyed the Committee for additional feedback, and Trustee Mistele commented that it would be prudent to remain ultra conservative in revenue estimation due to ongoing economic circumstances. Especially hard hit this year is hotel/motel tax revenue. Trustee Mistele also mentioned entering into an intergovernmental agreement (IGA) with other villages for spreading the costs out of implementing police body cameras next year. The Committee concurred with the recommendation to maintain the conservative revenue approach.

5. DISCUSSION – Audit Request for Proposal (RFP)

Director Dittman reminded the Committee that we have been with our current audit firm for over ten years. Last year we had considered sending out an RFP for audit services, but time did not permit that due to the cyber attack and COVID-19 pandemic occurring at that time. We will work on an RFP during the next few months for the next year's audit.

6. REPORT – Monthly Disbursement Reports – November & December 2020

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

- Total cash outlay for all Village funds – November and December are \$1,508,174 and \$1,361,298, Fiscal Year to Date is \$9,150,154. No significant handwritten checks.
- Total monthly payroll for active employees including all funds - \$370,031 (2 payrolls plus retro payout for non-union) and \$502,622 (3 payrolls). The average payroll for the year was \$154,056, which is a 1.73% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$50,272 and \$43,913. Daily average fiscal YTD: \$37,370. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,143,769. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$39,606 and \$28,465. Fiscal YTD average is \$25,302 which is a 2.67% 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 November/December and key items are highlighted below:

- Sales tax receipts - \$2,896,667 YTD down 2.29% from the prior year. December 2020 collections were 7.69% higher than December 2019. Trending 24.44% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have completed 67% of the year and have collected 83% of the budgeted revenues.
- Business District (restricted) sales tax receipts - Year to date is \$351,698, 20.6% below the prior year and 10.4% 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 - \$625,106 YTD up 0.97% compared to the prior year, 30.5% 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 those payments.
- Utility tax receipts - \$513,607 YTD down 4.39% from the prior year, 5.3% under budget, consisting of:
 - Telecomm tax - down 7.79%
 - Northern IL gas – down 3.81%
 - ComEd – down 1.92%
- Local Gas Tax receipts - \$164,877 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 - \$293,343 YTD down 20.75% compared to the prior year, trending 6.53% over budget. This represents sales which occurred during the pandemic restrictions. We had budgeted for 50% less revenue than normal for April-May, 25% less for June-September, and 15% less for October-December, however actual collections were generally not that low.
- Hotel/Motel Tax receipts - \$120,023, 34.88% lower compared with the prior year. The revenue is trending at 27.58% lower than budget. The additional 1% tax became effective November 1, 2019 which began to appear in

December 2019 collections. The Village's fourth hotel, Delta Marriott, re-opened on August 5, 2020.

- Fines - \$81,110 YTD down 9.26% compared with the prior year, 4.64% over budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that beginning May 2019 we are reporting fine revenue by overweight fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$447,697 down 13.97% from the prior year receipts, trending 9.2% over budget.
- Building Permit receipts - \$206,811 YTD down 20.97% from the prior year, trending 70.68% over budget. We have completed 67% of the year and have collected 72.6% of the revenues.
- Water sales receipts - \$2,328,800 YTD up 3.75% from the prior year, 3.65% above budget. Many accounts that were delinquent and were not being shut off for several months have now caught up on payments.
- Motor Fuel Tax receipts - \$202,385 YTD, up 5.86% from the prior year, 5.3% 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 received.

10. ADJOURNMENT

Motion to adjourn at 6:04 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by Carrie Dittman)

**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	289,375.72	178,871.77		
OCT	264,332.25	275,584.53	222,126.39 5	\$ 1,230,290.66
NOV	449,682.70	177,140.43		
NOV		50,606.64		
NOV	559,496.14	271,248.19	-	\$ 1,508,174.10
DEC	728,551.35	179,430.36		
DEC - safety		-		
DEC		272,440.65		
DEC		179,714.52	1,160.69	\$ 1,361,297.57
JAN	471,586.16	144,425.96		
JAN	408,264.03	303,348.86	13,942.82 6	\$ 1,341,567.83
FEB				
FEB				\$ -
MAR				
MAR				\$ -
APR				
APR				\$ -
	<u>\$ 5,898,855.74</u>	<u>\$ 4,251,796.75</u>	<u>\$ 341,069.67</u>	<u>\$ 10,491,722.16</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

Note 6 Includes MFT payment of \$11,651.57, approved separately by Village board

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

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

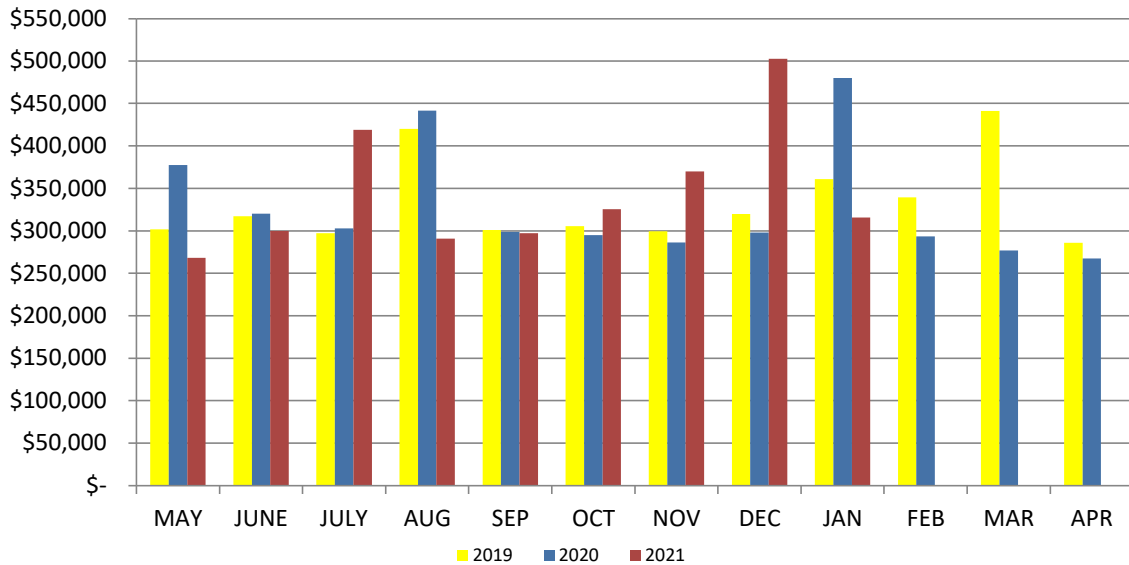
MONTH	FISCAL 2019	# of payrolls	FISCAL 2020	# of payrolls	FISCAL 2021	# of payrolls
MAY	\$ 301,687	2	\$ 377,536	2 #	\$ 268,343	2
JUNE	317,099	2	320,347	2	299,925	2
JULY	297,253	2	302,665	2	418,790	3
AUG	419,939	3	441,619	3	290,706	2
SEP	300,863	2	298,713	2	297,105	2
OCT	305,363	2	295,042	2	325,492	2
NOV	299,457	2	286,261	2	370,031	2 @
DEC	319,762	2 *	297,759	2	502,622	3
JAN	360,720	2	479,988	3	315,551	2
FEB	339,471	2	293,442	2		
MAR	441,021	3	276,702	2		
APR	286,033	2	267,443	2		
TOTAL	\$ 3,988,667	26	\$ 3,937,518	26	\$ 3,088,564	20
AVERAGE PAYROLL	\$ 153,410		\$ 151,443		\$ 154,428	
CHANGE FROM PRIOR YEAR			-1.28%		1.97%	

* Includes safety incentive (not paid in 2019 or 2020)

Includes Village Administrator retirement payout

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

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

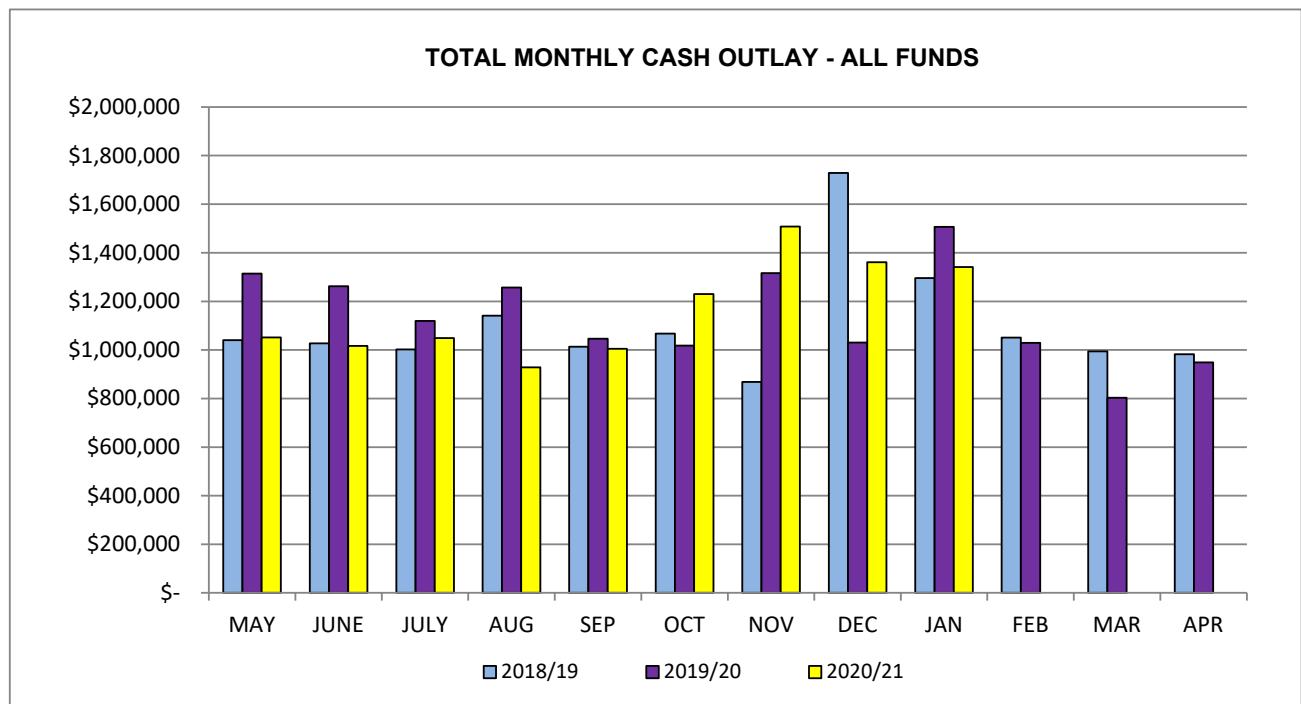


**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

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	1,230,291	39,687
NOV	868,212	1,316,561	1,508,174	50,272
DEC	1,728,219 B	1,030,423	1,361,297	43,913
JAN	1,295,655	1,506,560	1,341,568	43,276
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	\$ 10,491,722	
AVERAGE	\$ 1,100,927	\$ 1,137,661	\$ 1,165,747	\$ 38,026

A Includes retirement payout

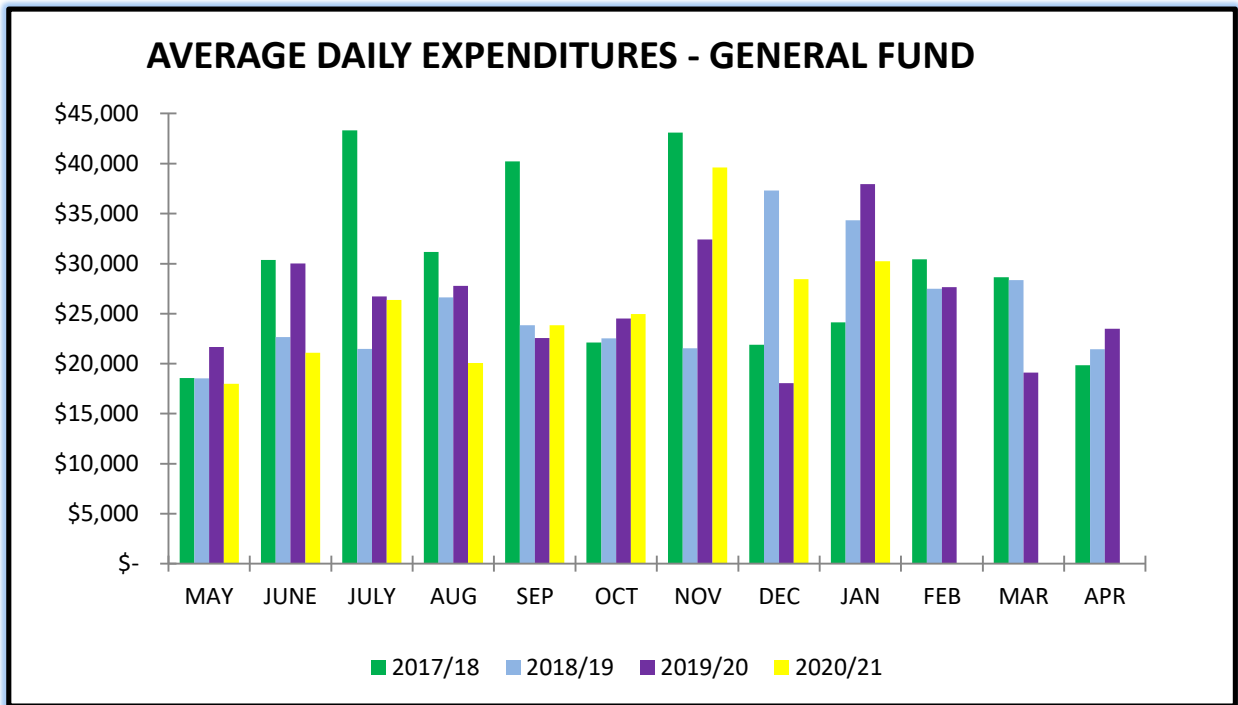
B Includes payment to LJ Morse for CRC exterior renovation



**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 A	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 A	21,549	32,423	39,606
DEC	21,898	37,302 B	18,049	28,465
JAN	24,115	34,349	37,955	30,241
FEB	30,435	27,484 B	27,647	
MAR	28,627	28,355 B	19,121	
APR	19,842	21,433 B	23,489	
AVERAGE	\$ 29,473	\$ 25,509	\$ 25,995	\$ 25,851
% CHANGE		-13.45%	1.91%	-0.56%

- 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	390,300	0.14%
DEC	SEPT		325,374	334,582	342,467	363,388	391,326	7.69%
JAN	OCT		289,208	312,400	329,103	375,088	404,167	7.75%
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	\$ 3,300,834	
MTH AVG		\$	313,811	\$ 326,459	\$ 339,925	\$ 371,447	\$ 366,759	
BUDGET		\$	3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	

YEAR TO DATE LAST YEAR : \$ 3,339,525
YEAR TO DATE THIS YEAR : \$ 3,300,834
DIFFERENCE : \$ (38,691)

PERCENTAGE CHANGE :

-1.16%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,500,000
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 94.31%
PROJECTION OF ANNUAL REVENUE : \$ 4,405,717
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 905,717
EST. PERCENT DIFF ACTUAL TO BUDGET 25.88%

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	57,245	-1.14%
DEC	SEPT		36,779	38,486	55,991	57,564	2.81%
JAN	OCT		35,522	44,158	53,534	50,283	-6.07%
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	\$ 401,981	
MTH AVG		\$ 32,744	\$ 38,736	\$ 45,101	\$ 56,428	\$ 44,665	
BUDGET		\$ -	\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	

YEAR TO DATE LAST YEAR : \$ 496,495
YEAR TO DATE THIS YEAR : \$ 401,981
DIFFERENCE : \$ (94,514)

PERCENTAGE CHANGE :

-19.04%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 600,000
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 67.00%
PROJECTION OF ANNUAL REVENUE : \$ 548,231
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (51,769)
EST. PERCENT DIFF ACTUAL TO BUDGET -8.6%

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	64,672	9.30%
DEC	45,419	44,530	48,629	55,914	57,245	2.38%
JAN	73,433	64,897	70,855	78,153	91,492	17.07%
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	\$ 716,599	
MTH AVG	\$ 67,270	\$ 64,535	\$ 69,095	\$ 77,250	\$ 79,622	
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: \$ 697,271

YEAR TO DATE THIS YEAR: \$ 716,599

DIFFERENCE: \$ 19,328

PERCENTAGE CHANGE:

2.77%

BUDGETED REVENUE: \$ 717,000

PERCENTAGE OF YEAR COMPLETED : 75.00%

PERCENTAGE OF REVENUE TO DATE : 99.94%

PROJECTION OF ANNUAL REVENUE : \$ 952,696

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 235,696

EST. PERCENT DIFF ACTUAL TO BUDGET 32.9%

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

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

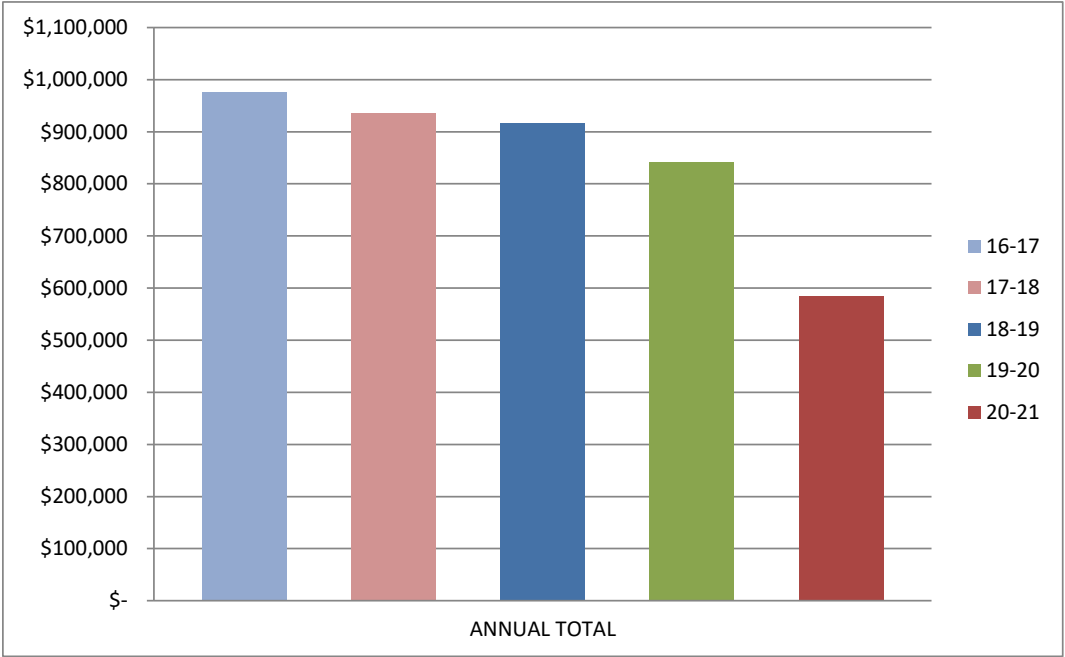
MONTH	16-17		17-18		18-19		19-20		20-21		Difference from Prior Year
MAY	\$	76,429	\$	71,829	\$	73,377	\$	67,576	\$	63,134	-6.57%
JUNE		73,715		72,444		66,122		61,990		57,971	-6.48%
JULY		78,330		73,703		68,284		63,109		61,197	-3.03%
AUG		79,068		79,315		76,782		69,155		71,673	3.64%
SEPT		80,232		78,406		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		57,256	-11.01%
DEC		73,400		73,501		71,174		67,069		62,318	-7.08%
JAN		87,946		81,944		81,654		79,863		70,463	-11.77%
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	\$	584,070	
MTH AVG	\$	81,289	\$	78,021	\$	76,311	\$	70,172	\$	64,897	
BUDGET	\$	1,000,000	\$	1,000,000	\$	950,000	\$	898,000	\$	850,000	

YEAR TO DATE LAST YEAR: \$ 617,055
YEAR TO DATE THIS YEAR: \$ 584,070
DIFFERENCE: \$ (32,985)

PERCENTAGE CHANGE:

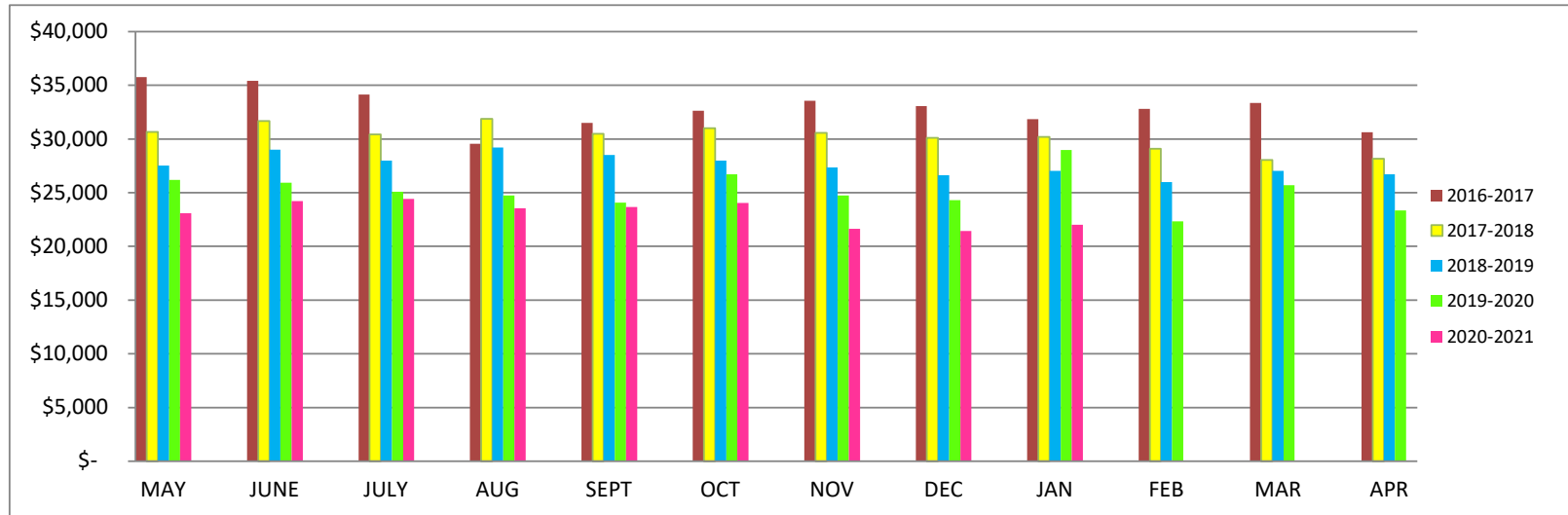
-5.35%

BUDGETED REVENUE: \$ 850,000
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 68.71%
PROJECTION OF ANNUAL REVENUE : \$ 797,056
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (52,944)
EST. PERCENT DIFF ACTUAL TO BUDGET -6.2%



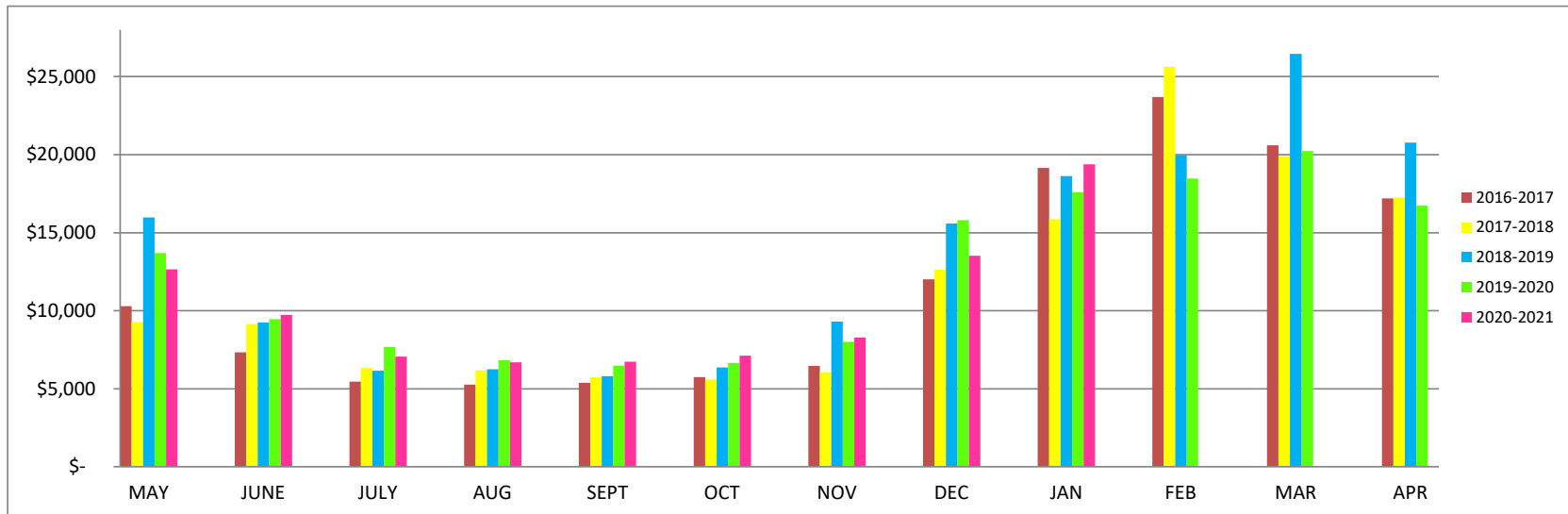
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		
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	21,652		
DEC	35,136	33,074	30,112	26,616	24,315	21,434		
JAN	34,752	31,848	30,180	27,034	28,967	22,029	YTD PRIOR YEAR	\$ 230,743
FEB	32,046	32,796	29,102	25,975	22,329		YTD CURRENT YEAR	<u>\$ 208,079</u>
MAR	39,967	33,363	28,050	27,021	25,711		DIFFERENCE	\$ (22,664)
APR	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>		PERCENTAGE CHANGE	-9.82%
TOTAL:	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 208,079	5 year annual average:	\$ 363,011



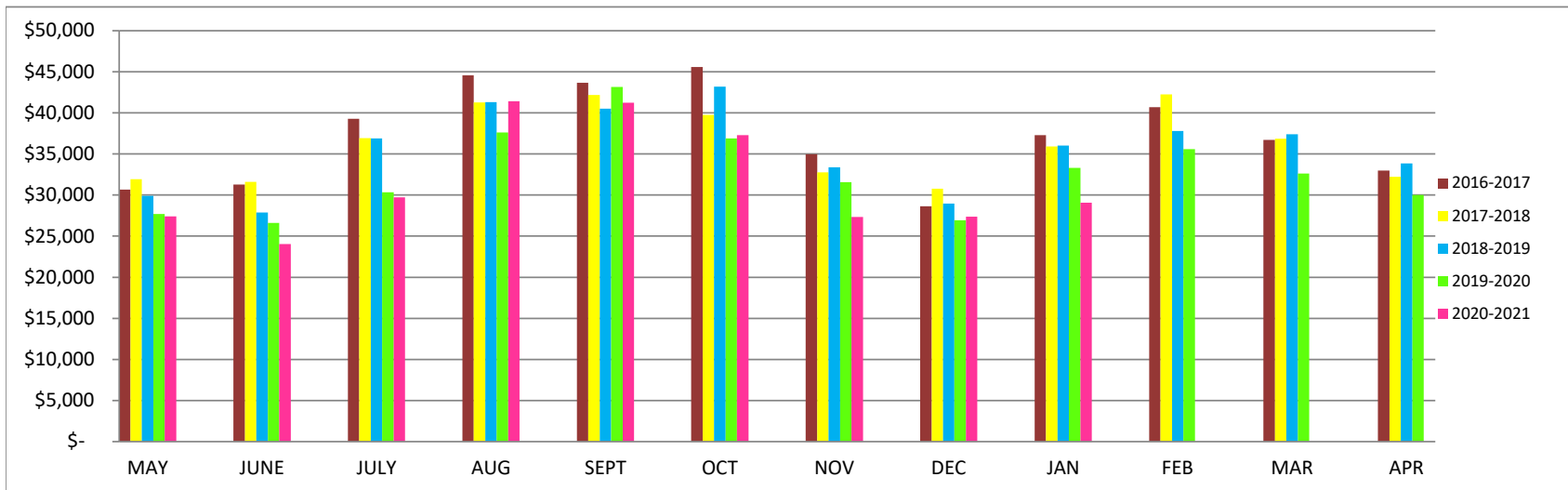
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	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	7,123		
NOV	7,043	6,471	6,071	9,305	8,023	8,278		
DEC	8,900	12,010	12,635	15,590	15,814	13,520		
JAN	12,720	19,149	15,856	18,618	17,596	19,380	YTD PRIOR YEAR	\$ 92,248
FEB	16,804	23,695	25,618	19,961	18,474		YTD CURRENT YEAR	\$ 91,191
MAR	17,469	20,597	19,908	26,447	20,236		DIFFERENCE	\$ (1,057)
APR	13,062	17,197	17,257	20,770	16,723		PERCENTAGE CHANGE	-1.15%
TOTAL:	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 91,191	5 year annual average:	\$ 140,577



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		
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	37,269		
NOV	33,301	34,959	32,746	33,361	31,574	27,326		
DEC	29,440	28,636	30,754	28,968	26,940	27,364		
JAN	35,753	37,269	35,908	36,002	33,300	29,054	YTD PRIOR YEAR	\$ 294,064
FEB	41,787	40,701	42,229	37,801	35,574		YTD CURRENT YEAR	<u>\$ 284,800</u>
MAR	38,065	36,699	36,843	37,383	32,614		DIFFERENCE	\$ (9,264)
APR	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>		PERCENTAGE CHANGE	-3.15%
TOTAL:	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 284,800	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 2
SEPT	-	17,854
OCT	-	23,936
NOV	-	18,544
DEC	-	22,268
JAN	23,074	22,710
FEB	25,823	
MARCH	24,799	
APRIL	20,771	
TOTAL	\$ 94,467	\$ 187,587
MTH AVG		\$ 20,843
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:	\$ 23,074
YEAR TO DATE THIS YEAR:	\$ 187,587
DIFFERENCE:	\$ 164,513
PERCENTAGE CHANGE:	712.98%
BUDGETED REVENUE:	\$ 275,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	68.21%

**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		37,683	-18.64%	-15%	\$ 36,479
DEC		40,440		40,544		44,667		43,028		38,382	-10.80%	-15%	\$ 36,479
JAN		35,511		58,256		44,111		50,666		39,762	-21.52%	-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	\$	333,105			\$ 400,000
MTH AVG	\$	41,710	\$	42,909	\$	44,067	\$	44,803	\$	37,012			
BUDGET	\$	475,000	\$	485,000	\$	485,000	\$	500,000	\$	400,000			

YEAR TO DATE LAST YEAR: \$ 420,796
YEAR TO DATE THIS YEAR: \$ 333,105
DIFFERENCE: \$ (87,691)

PERCENTAGE CHANGE: -20.84%

BUDGETED REVENUE: \$ 400,000
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 83.28%
PROJECTION OF ANNUAL REVENUE : \$ 425,600
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 25,600
EST. PERCENT DIFF ACTUAL TO BUDGET 6.40%

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	16-17		17-18		18-19		19-20		20-21		Difference from Prior Year	
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		7,733	3	-63.37%
DEC		20,626		17,117		17,997		19,517		10,374	3,4	-46.85%
JAN		16,184		14,899		15,768		17,169		9,125	4	-46.85%
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	\$	129,148		
MTH AVG	\$	20,198	\$	20,268	\$	21,076	\$	20,019	\$	14,350		
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).

Note 3 - LaQuinta & Red Roof Inn made Nov payments in Dec, and Dec payments in Jan

Note 4 - Delta Marriott did not make Dec or Jan payments

YEAR TO DATE LAST YEAR:	\$	201,481
YEAR TO DATE THIS YEAR:	\$	129,148
DIFFERENCE:	\$	(72,333)

PERCENTAGE CHANGE:	-35.90%
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BUDGETED REVENUE:	\$	216,000
PERCENTAGE OF YEAR COMPLETED :		75.00%
PERCENTAGE OF REVENUE TO DATE :		59.79%
PROJECTION OF ANNUAL REVENUE :	\$	153,987
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(62,013)
EST. PERCENT DIFF ACTUAL TO BUDGET		-28.71%

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	6,844	122.64%
DEC	12,631	10,790	10,998	16,657	9,840	-40.93%
JAN	21,272	9,705	10,916	23,297	16,850	-27.67%
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	\$ 97,960	

DUI Fines	\$	-	\$	-	\$	-	\$	2,762	\$	2,406	2%
Overweight	\$	-	\$	-	\$	-	\$	9,632	\$	2,527	3%
Circuit Court	\$	112,614	\$	125,993	\$	104,904	\$	90,723	\$	47,327	48%
Village issued	\$	51,423	\$	29,282	\$	27,028	\$	38,724	\$	45,700	47%
	\$	164,037	\$	155,275	\$	131,932	\$	141,841	\$	97,960	100%

MTH AVG	\$	13,670	\$	12,940	\$	10,994	\$	11,820	\$	10,884
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BUDGET \$ 130,000 \$ 130,000 \$ 130,000 \$ 125,000 \$ 123,000

YEAR TO DATE LAST YEAR :	\$	112,681
YEAR TO DATE THIS YEAR :	\$	97,960
DIFFERENCE :	\$	(14,721)

-13.06%

BUDGETED REVENUE:	\$	123,000
PERCENTAGE OF YEAR COMPLETED :	75.00%	
PERCENTAGE OF REVENUE TO DATE :	79.64%	
PROJECTION OF ANNUAL REVENUE :	\$	123,310
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	310
EST. PERCENT DIFF ACTUAL TO BUDGET		0.25%

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	51,575	-14.44%
DEC	50,850	50,575	85,365	66,015	50,150	-24.03%
JAN	59,660	44,045	73,419	58,086	39,700	-31.65%
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	\$ 487,397	
MTH AVG	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,763	\$ 54,155	
BUDGET	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	
YEAR TO DATE LAST YEAR :					\$ 578,465	
YEAR TO DATE THIS YEAR :					\$ 487,397	
DIFFERENCE :					\$ (91,068)	
PERCENTAGE CHANGE:					-15.74%	
BUDGETED REVENUE:					\$ 565,000	
PERCENTAGE OF YEAR COMPLETED :					75.00%	
PERCENTAGE OF REVENUE TO DATE :					86.26%	
PROJECTION OF ANNUAL REVENUE :					\$ 604,253	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 39,253	
EST. PERCENT DIFF ACTUAL TO BUDGET					6.9%	

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	1,2	\$	53,165	\$	25,054	\$	41,190	64.40%
JUNE		12,846		15,651			63,398	4	19,755		20,347	3.00%
JULY		19,166		34,261			87,643	2,5	86,908	7	29,770	-65.75%
AUG		59,754	1	63,136			42,532		12,752		17,974	40.95%
SEPT		62,108	1	39,902			30,008		21,357		21,192	-0.77%
OCT		127,894	1	60,823			24,737		58,337		17,996	-69.15%
NOV		72,070		43,295			61,612		21,873		26,974	23.32%
DEC		9,338		11,428			23,253		15,659		31,368	100.32%
JAN		39,549		62,106	3		47,395		144,660	8	27,928	-80.69%
FEB		25,008		27,862			230,171	6	30,132			
MARCH		15,940		28,651			16,948		28,820			
APRIL		16,072		150,099	3		29,191		150,230	3		
TOTAL	\$	488,124	\$	611,566		\$	710,053		\$	615,537	\$	234,739
MTH AVG	\$	40,677	\$	50,964		\$	59,171		\$	51,295	\$	26,082
BUDGET	\$	225,000	\$	240,000		\$	250,000		\$	275,000	\$	285,000

YEAR TO DATE LAST YEAR:

\$ 406,355

YEAR TO DATE THIS YEAR:

\$ 234,739

DIFFERENCE:

\$ (171,616)

PERCENTAGE OF CHANGE:

-42.23%

BUDGETED REVENUE:

\$ 285,000

PERCENTAGE OF YEAR COMPLETED :

75.00%

PERCENTAGE OF REVENUE TO DATE :

82.36%

PROJECTION OF ANNUAL REVENUE :

\$ 355,577

EST. DOLLAR DIFF ACTUAL TO BUDGET

\$ 70,577

EST. PERCENT DIFF ACTUAL TO BUDGET

24.76%

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		-2.62%
JUNE	336,148	315,225	324,934	310,934	257,332		-17.24%
JULY	239,324	238,556	231,577	226,646	227,241		0.26%
AUG	322,609	335,018	316,533	310,599	377,711		21.61%
SEPT	544,406	351,489	370,074	349,902	359,730		2.81%
OCT	255,530	257,241	240,680	250,311	249,489		-0.33%
NOV	312,524	320,151	302,506	288,728	340,465		17.92%
DEC	318,013	329,836	309,763	271,826	287,278		5.68%
JAN	217,387	207,114	208,767	202,532	209,370		3.38%
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	\$ 2,538,170		
MTH AVG	\$ 295,158	\$ 280,077	\$ 275,722	\$ 266,425	\$ 282,019		
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:	\$ 2,447,209
YEAR TO DATE THIS YEAR:	\$ 2,538,170
DIFFERENCE:	\$ 90,961
PERCENTAGE OF INCREASE:	3.72%
BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	75.00%
PERCENTAGE OF REVENUE TO DATE :	79.32%
PROJECTION OF ANNUAL REVENUE :	\$ 3,315,933
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 115,933
EST. PERCENT DIFF ACTUAL TO BUDGET	3.62%

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	27,005		-4.59%
DEC	19,318	19,231	19,263	31,871	27,282		-14.40%
JAN	20,259	18,870	18,549	37,488	28,350		-24.38%
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	\$ 230,735		
MTH AVG	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,726	\$ 25,637		
BUDGET	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429		

YEAR TO DATE LAST YEAR : \$ 228,668
YEAR TO DATE THIS YEAR : \$ 230,735
DIFFERENCE : \$ 2,067

PERCENTAGE OF CHANGE:

0.90%

BUDGETED REVENUE: \$ 310,429
PERCENTAGE OF YEAR COMPLETED : 75.00%
PERCENTAGE OF REVENUE TO DATE : 74.33%
PROJECTION OF ANNUAL REVENUE : \$ 311,506
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 1,077
EST. PERCENT DIFF ACTUAL TO BUDGET 0.3%

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