

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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A G E N D A

Mayor

Frank A. Trilla

Village Clerk

Deborah A. Hahn

Village Trustees

Sue Berglund

Umberto Davi

Michael Mistele

Gayle Neal

Paul Oggerino

Gregory Ruffolo

Village Administrator

Brian Pabst

Chief of Police

Robert Schaller

Director of Finance

Carrie Dittman

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, 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



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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 WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2019 - FY 2021**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

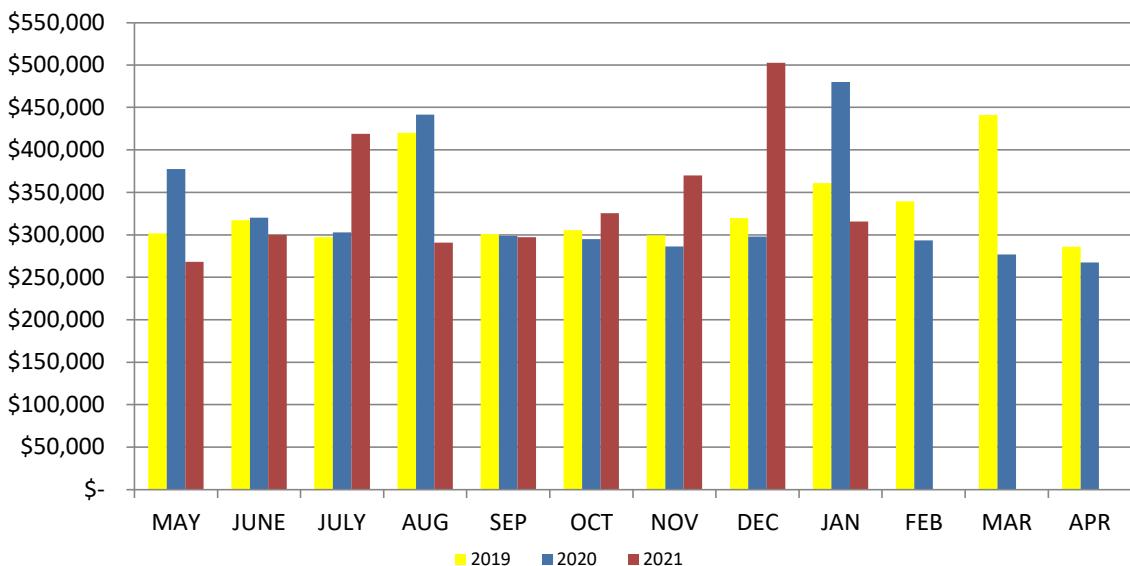
MONTH	FISCAL	# of	FISCAL	# of	FISCAL	# of
	2019		2020		2021	
MAY	\$ 301,687	2	\$ 377,536	2	\$ 268,343	2
JUNE	317,099	2	320,347	2	299,925	2
JULY	297,253	2	302,665	2	418,790	3
AUG	419,939	3	441,619	3	290,706	2
SEP	300,863	2	298,713	2	297,105	2
OCT	305,363	2	295,042	2	325,492	2
NOV	299,457	2	286,261	2	370,031	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



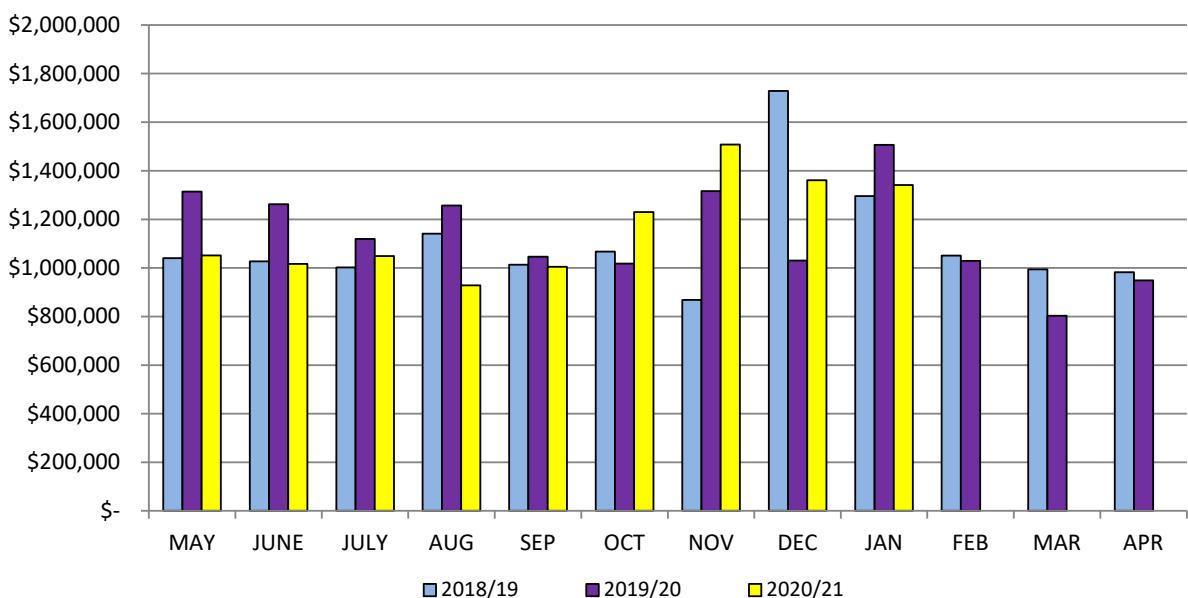
**VILLAGE OF WILLOWSBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			DAILY AVERAGE
	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2020/21	
MAY	\$ 1,040,070	\$ 1,314,071	\$ 1,051,442	\$ 33,917
JUNE	1,027,203	1,262,520	1,016,704	33,890
JULY	1,002,201	1,119,427	1,048,563	33,825
AUG	1,140,853	1,257,122	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	1,030,423	1,361,297	43,913
JAN	1,295,655	1,506,560	1,341,568	43,276
FEB	1,050,881	1,028,991		
MAR	994,241	803,457		
APR	982,578	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

TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



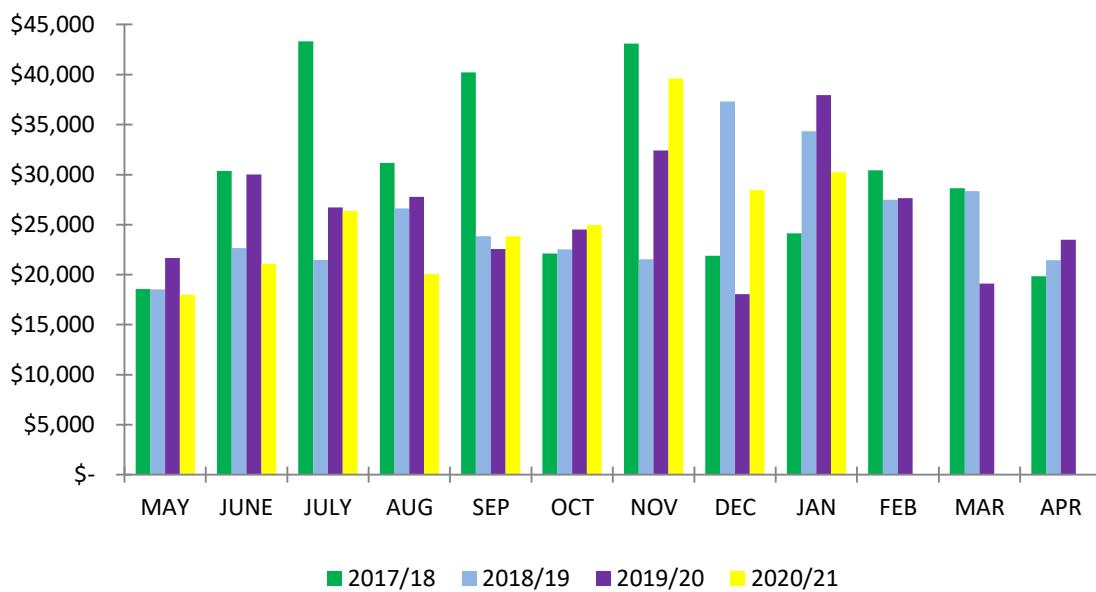
VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

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)

AVERAGE DAILY EXPENDITURES - GENERAL FUND



VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE	DIST	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%				
<u>CURRENT FISCAL YEAR :</u>												
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 WILLOWSBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX

MONTH DIST	SALE MADE								Difference from Prior Year
		16-17	17-18	18-19	19-20	20-21			
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	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	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

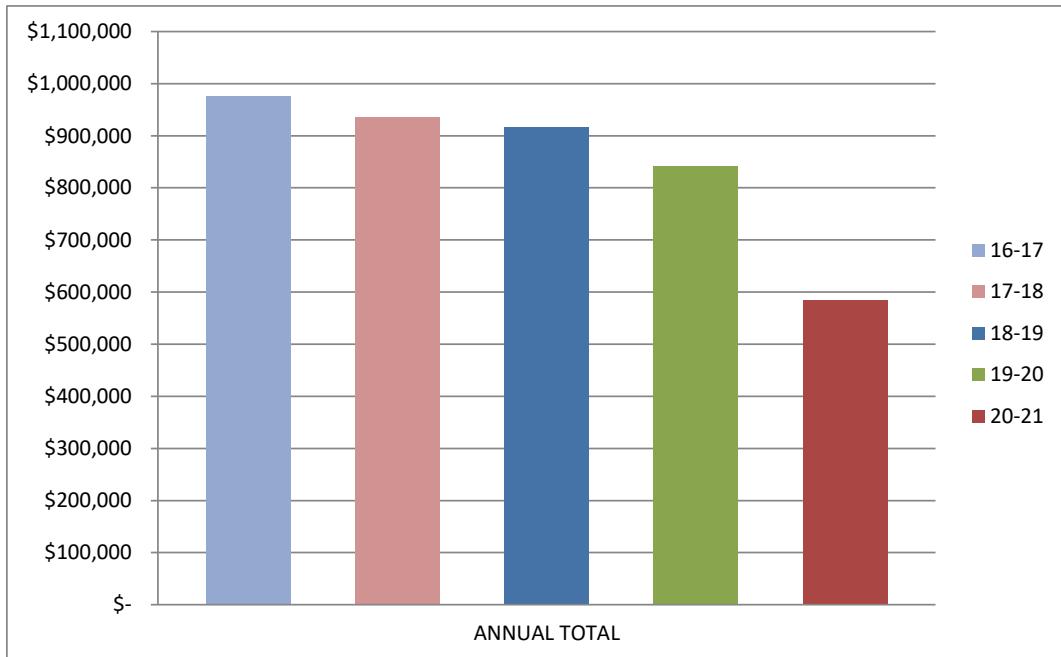
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 235,696

EST. PERCENT DIFF ACTUAL TO BUDGET **32.9%**

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES

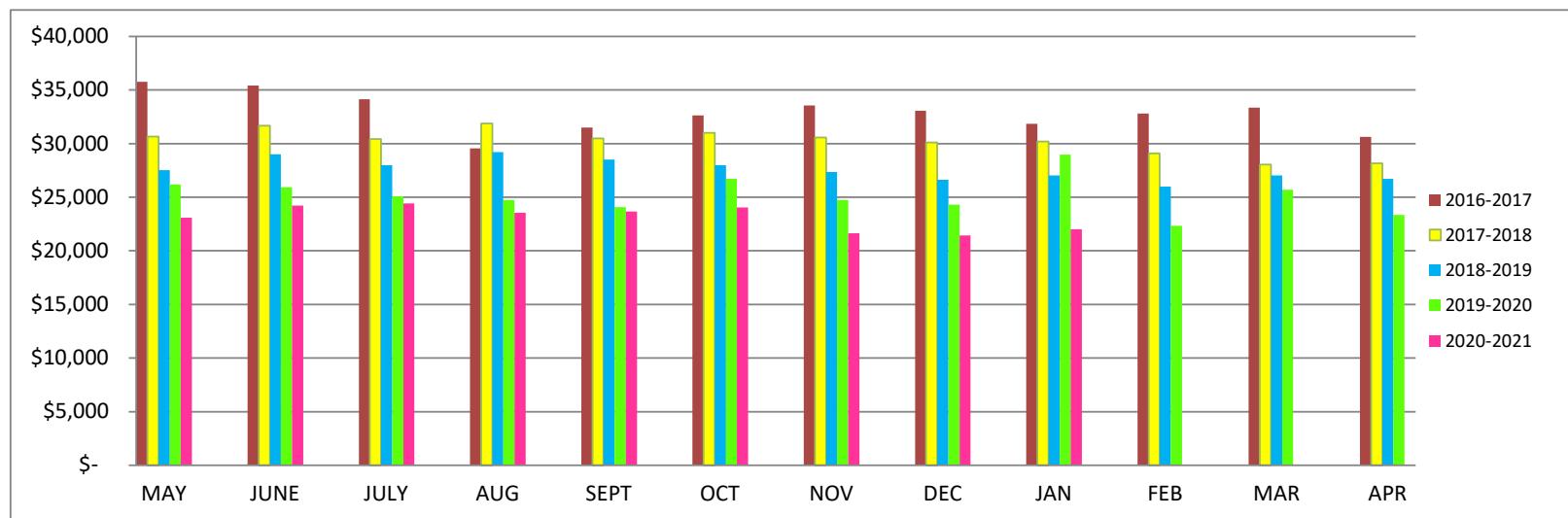
Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

MONTH						Difference from Prior Year
	16-17	17-18	18-19	19-20	20-21	
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%		



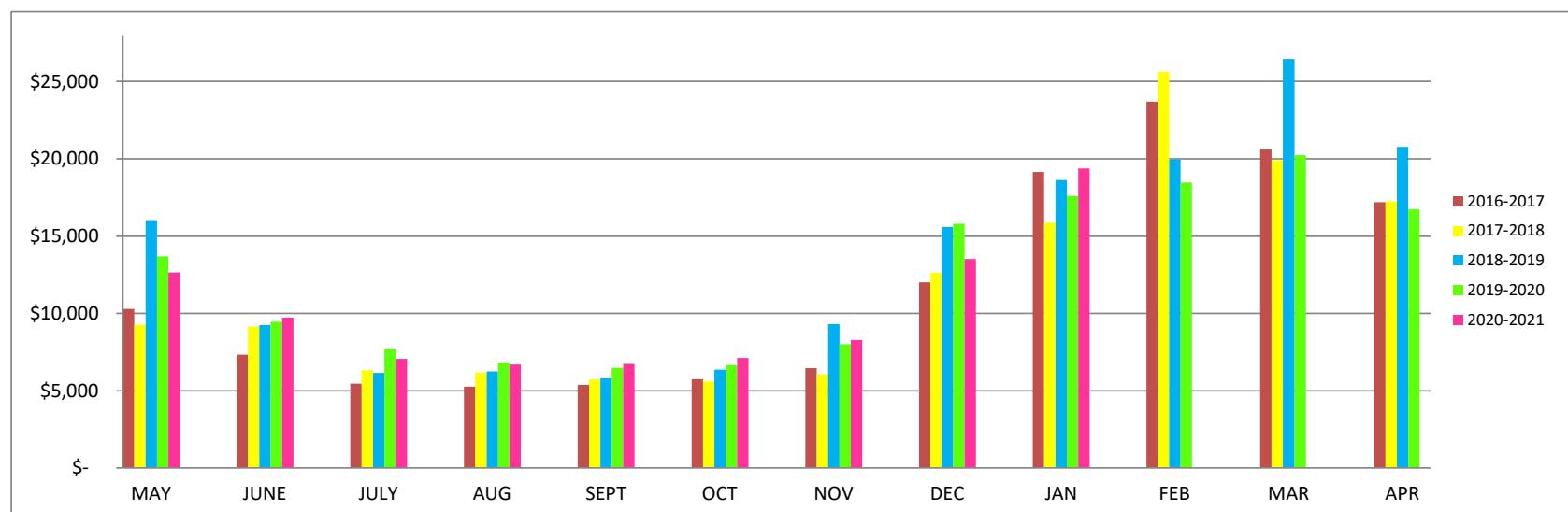
**VILLAGE OF WILLOWSBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS**

	<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	\$ 208,079
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



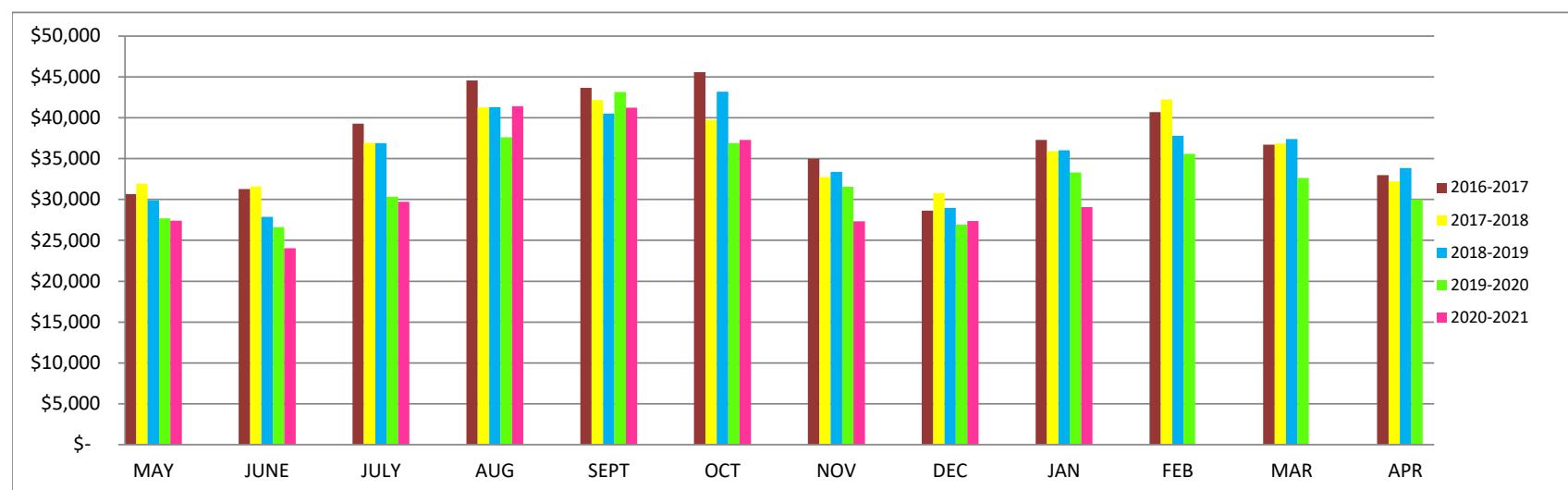
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<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	\$ 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	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	<u>16,723</u>		PERCENTAGE CHANGE	-1.15%
TOTAL:	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 91,191	<i>5 year annual average:</i>	\$ 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	<i>5 year annual average:</i>	\$ 426,664



VILLAGE OF WILLOWSBROOK
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 WILLOWSBROOK
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:					<u>\$ 333,105</u>			
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 WILLOWSBROOK
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	<i>(General Fund)</i>

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

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

Note 3 - 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%**

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

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)

PERCENTAGE CHANGE

-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 :					<u>\$ 487,397</u>	
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 WILLOWSBROOK
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.