

Willowbrook

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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, MARCH 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: 817 9676 9248

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

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
February 8, 2021 Regular Meeting of the Finance & Administration Committee
4. REPORT – Dental Plan Carrier Modification
5. REPORT – Audit RFP Update (oral report)
6. REPORT – Monthly Disbursement Reports – February 2021
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



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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, FEBRUARY 8, 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 Greg Ruffolo and Administrator Brian Pabst. Those present via Zoom were Chairwoman Sue Berglund, Trustee Michael Mistele and Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, January 11, 2021 were reviewed.

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

4. REPORT – Monthly Disbursement Reports – January 2021

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

- Total cash outlay for all Village funds –\$1,341,568, Fiscal Year to Date is \$10,491,722. Handwritten checks include MFT payment of \$11,652, approved separately by Village board.
- Total monthly payroll for active employees including all funds - \$315,551 (2 payrolls). The average payroll for the year was \$154,428, which is a 1.97% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$43,276. Daily average fiscal YTD: \$38,026. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,165,747. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$30,241. Fiscal YTD average is \$25,851 which is a 0.56% decrease from the prior year.

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

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

- Sales tax receipts - \$3,300,834 YTD down 1.16% from the prior year. January 2021 collections were 7.75% higher than January 2020. Trending 25.88% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have completed 75% of the year and have collected 94% of the budgeted revenues.

- Business District (restricted) sales tax receipts - Year to date is \$401,981, 19% below the prior year and 8.6% under budget. This represents collections of the 1.0% sales tax collected in the Village's business district. The restricted revenue comes from the Town Center & Pete's Fresh Market developments.
- Income Tax receipts - \$716,599 YTD up 2.77% compared to the prior year, 32.9% over budget. January 2021 was 17% higher than the prior January.
- Utility tax receipts - \$584,070 YTD down 5.35% from the prior year, 6.2% under budget, consisting of:
 - Telecomm tax - down 9.82%
 - Northern IL gas – down 1.15%
 - ComEd – down 3.15%
- Local Gas Tax receipts - \$187,587 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 - \$333,105 YTD down 20.84% compared to the prior year, trending 6.40% 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-January, however actual collections were generally not that low.
- Hotel/Motel Tax receipts - \$129,148, 35.9% lower compared with the prior year. The revenue is trending at 28.71% 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 but is delinquent 2 months on tax payments.
- Fines - \$97,960 YTD down 13.06% compared with the prior year, 0.25% 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 – \$487,397 down 15.74% from the prior year receipts, trending 6.9% over budget.
- Building Permit receipts - \$234,739 YTD down 42.23% from the prior year, trending 24.76% over budget. We have completed 75% of the year and have collected 82% of the revenues.
- Water sales receipts - \$2,538,170 YTD up 3.72% from the prior year, 3.62% 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 - \$230,735 YTD, up 0.90% from the prior year, 0.3% 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).

6. VISITOR'S BUSINESS

There were no visitors present.

7. COMMUNICATIONS

There were no communications received.

8. ADJOURNMENT

Motion to adjourn at 6:00 p.m. was made by Trustee Mistele, seconded by Chairwoman Berglund. Unanimous voice vote in favor. Motion carried.

(Minutes transcribed by Carrie Dittman)

FINANCE & ADMINISTRATION COMMITTEE MEETING

AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
Dental Plan Carrier Modification	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety
	<u>Meeting Date:</u> 3/8/2021
<input type="checkbox"/> Discussion Only	<input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)
<input type="checkbox"/> Seeking Feedback	<input checked="" 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	
<p>Willowbrook is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC), which provides health and dental insurance to a pool of municipal members; the Village has only health insurance through IPBC. IPBC recently conducted a dental services Request for Proposal (RFP) and selected Delta Dental as the new dental carrier for IPBC members. The Village has its own individual dental insurance plan through Delta Dental through June 30, 2021.</p> <p>The IPBC has several Delta Dental plan options that are equivalent to the Village's current dental PPO offering, but at a lower cost to both the Village and its employees. Option E is the closest and slightly better than the Village's current plan. In addition, the Village can adopt a 4-tiered plan structure (employee, employee/spouse, employee/children, and family) as was done with health insurance to offer additional savings to the employees (currently we offer employee only or family coverage). The savings would range from 5.31% to 45.11% depending on the tier, but ALL tiers would recognize a savings. The plan would be effective July 1, 2021.</p> <p>Lastly, by moving dental insurance under the IPBC umbrella, the Village can achieve additional savings as IPBC would also be able to provide COBRA continuation services for all insurance products; currently the Village subcontracts with another company and pays an annual minimum fee of \$1,200 to do so because dental insurance is provided separately from health.</p> <p>The Village currently pays 100% of the single dental premium and about 80% of the dependent coverage premium; those percentages would remain the same. The attached exhibits show the current and proposed benefits and cost savings. The estimated annual cost savings to the Village, while offering a slightly better benefit to the employees, is \$11,503. Employees and retirees that are still on the Village's dental plan would also recognize a significant annual savings.</p>	
REQUEST FOR FEEDBACK	
N/A	
STAFF RECOMMENDATION	
Approve the recommendation; will be an item on tonight's (March 8) Village Board agenda.	

VILLAGE OF WILLOWBROOK
 DENTAL RATE COMPARISON
 IPBC DELTA DENTAL VS. WILLOWBROOK DELTA DENTAL

	EMPLOYEE CENSUS	RETIREE CENSUS	CURRENT PLAN DELTA DENTAL WILLOWBROOK	PROPOSED PLAN DELTA DENTAL - IPBC OPTION E	OPTION E SAVINGS	VILLAGE COST
PLAN BASICS						
Deductible (Individual/Family)			\$50/\$150	\$50/\$150		
CLASS I - Preventative			100%	100%		
CLASS II - Basic			80%	80%		
CLASS III - Major			50%	50%		
Annual Maximum Class I, II, III (per person)			\$ 1,800.00	\$ 2,000.00		
CLASS IV - Orthodontia			50%	50%		
Lifetime Maximum - Class IV (per dep. <19)			\$ 1,000.00	\$ 2,000.00		
RATES - 2 TIER - CURRENT PLAN						
Employee	13	6	\$ 42.45			\$ 6,622.20
Family	24	7	\$ 132.30			\$ 32,927.04
	37	13				\$ 39,549.24 CURRENT
RATES - 4 TIER - PROPOSED PLAN						
Employee	13	6	\$ 36.31	14.46%		\$ 5,664.36
Employee + spouse	6	4	\$ 72.62	45.11%		\$ 790.30
Employee + children	5	2	\$ 91.44	30.88%		\$ 4,824.85
Family	13	1	\$ 125.27	5.31%		\$ 16,766.62
	37	13				\$ 28,046.13 PROPOSED
						\$ 11,503.11 VILLAGE SAVINGS

Proposed Plan
 

	Option A	Option B	Option C	Option D	Option E	Option F
PLAN BASICS	Dental HMO Plan	PPO In/Out	PPO In/Out	PPO In/Out	PPO In/Out	MAXIMUM ALLOWABLE COST*
Deductible (Individual / Family)	\$0 O.V.C.	\$50/\$150	\$50/\$150	\$50/\$150	\$50/\$150	\$50/\$150
Class I - Preventive	Scheduled	100%	100%	100%	100%	100%
Class II - Basic*	Scheduled	80%	80%	80%	80%	80%
Class III - Major	Scheduled	50%	50%	50%	50%	50%
Class IV - Orthodontia	\$2,125 child copay, \$2,625 adult copay	N/A	50%	50%	50%	N/A
Annual Maximum-Class I-III	Unlimited	\$1,000	\$1,000	\$1,500	\$2,000	\$1,000
Lifetime Maximum-Class IV	Unlimited	N/A	\$1,000	\$1,500	\$2,000	N/A
4 TIERED RATES						
Employee	\$16.97	\$31.50	\$31.87	\$34.99	\$36.31	\$24.52
Employee + Spouse	\$31.38	\$62.99	\$63.74	\$69.97	\$72.62	\$49.05
Employee + Child(ren)	\$35.44	\$71.35	\$76.52	\$84.74	\$91.44	\$56.91
Family	\$49.86	\$100.23	\$105.99	\$117.13	\$125.27	\$79.48
3 TIERED RATES						
Employee	\$16.97	\$31.50	\$31.87	\$34.99	\$36.31	\$24.52
Employee + 1	\$33.10	\$61.54	\$64.46	\$69.62	\$72.08	\$48.11
Family	\$45.32	\$101.22	\$106.76	\$118.32	\$126.81	\$80.30
2 TIERED RATES						
Employee	\$16.97	\$31.50	\$31.87	\$34.99	\$36.31	\$24.52
Family	\$39.76	\$93.17	\$98.17	\$108.44	\$115.70	\$73.77
Commission	5%	5%	5%	5%	5%	5%
Supplemental Commission	\$0-\$10 PEPY	\$0-\$10 PEPY	\$0-\$10 PEPY	\$0-\$10 PEPY	\$0-\$10 PEPY	\$0-\$10 PEPY

*Benefit reimbursement for all dentists is based upon the Delta Dental PPO allowed network fees.

**Endodontics and Periodontics are in Major Services for the Maximum Allowable Cost Plan option.

This analysis is for illustrative purposes only, and is not a proposal for coverage or a guarantee of future expenses, claims costs, managed care savings, etc. There are many variables that can affect future health care costs including utilization patterns, catastrophic claims, changes in plan design, health care trend increases, etc. This analysis does not amend, extend, or alter the coverage provided by the actual insurance policies and contracts. See your policy or contact us for specific information or further details in this regard.

While Gallagher does not guarantee the financial viability of any health insurance carrier or market, it is an area we recommend that clients closely scrutinize when selecting a health insurance carrier. There are a number of rating agencies that can be referred to including, A.M. Best, Fitch, Moody's, Standard & Poor's, and Weiss Ratings (TheStreet.com). Generally, agencies that provide ratings of Health Insurers, including traditional insurance companies and other managed care organizations, reflect their opinion based on a comprehensive quantitative and qualitative evaluation of a company's financial strength, operating performance and market profile. However, these ratings are not a warranty of an insurer's current or future ability to meet its contractual obligations.



Current Plan

VILLAGE OF WILLOWBROOK
Group# 30774

Platinum Option with Individual Kids Preferred Plan (Delta Dental PPO Exclusive Provider Feature)

	Delta Dental PPO Network Dentist	Delta Dental Premier® Network Dentist	Non-Network Dentist
<u>DIAGNOSTIC & PREVENTIVE SERVICES</u> <i>Diagnostics:</i> Routine exams twice a year; Bitewing X-rays twice a year; Full-mouth X-rays every five years; Sealants (to age 16) <i>Preventive:</i> Cleanings twice a year; Fluoride treatments for children once a year (to age 19); Space maintainers (to age 14)	100%*	100% **	100% ***
<u>BASIC RESTORATIVE SERVICES</u> <i>Minor Restorative:</i> Fillings, amalgam and composite (including posterior composites) <i>Non-Surgical Periodontics:</i> Non-surgical treatment of gum disease <i>Endodontics:</i> Root canals and pulpal therapy <i>Oral Surgery, Surgical Extractions</i> (including pre- and post-operative care) <i>Oral Surgery, Simple Extractions</i>	80%*	80%**	80%***
<u>MAJOR RESTORATIVE SERVICES</u> <i>Major Restorative:</i> Cast restorations: crowns, onlays, and other ceramic restorations to permanent teeth <i>Prosthodontics:</i> Bridges, partial dentures and complete dentures <i>Implant therapy</i> <i>Surgical Periodontics:</i> Surgical treatment of gum disease	50%*	50%**	50%***
<u>Orthodontia:</u>	50%*	50%**	50%***
<u>INDIVIDUAL KIDS PREFERRED PLAN (DELTA DENTAL PPO EXCLUSIVE PROVIDER FEATURE) RIDER (MEMBERS UNDER AGE 19)</u> Plan rider that meets the pediatric oral EHB required by the ACA. Uses an Exclusive Provider Feature where benefits are paid only when a member uses a Delta Dental PPO dentist. There are no benefits when a member uses a non-Delta Dental PPO network dentist. Members under age 19 can use the benefits of both plans but can only receive benefits from Individual Kids Preferred Plan (Delta Dental PPO Exclusive Provider Feature) with Delta Dental PPO dentists.	Included	N/A	N/A
<u>ENHANCED BENEFITS PROGRAM</u> Provides additional cleanings and/or applications of topical fluoride to people with specific health conditions that put them at risk for oral health disease. The costs of the additional cleanings and fluoride treatments will be applied to enrollees' annual maximum. See enclosure for more information.	Included	Included	Included
<u>Deductible:</u>	\$50/\$150 Applies to B & C	\$50/\$150 Applies to B & C	\$50/\$150 Applies to B & C
<u>Annual Maximum: Per person - Dependent children to age 26</u>	\$1,800	\$1,800	\$1,800
<u>Ortho Lifetime Maximum: Per dependent up to age 19</u>	\$1,000	\$1,000	\$1,000

* Delta Dental PPO dentists accept payment based on the lesser of the submitted fee or the PPO fee schedule, which is established at a level that typically delivers a 15%-35% discount off of average billed charges in Illinois.

** Delta Dental Premier dentists accept payment based on the lesser of the submitted fee or the maximum plan allowance (MPA), which is established at a level that typically delivers a 10%-20% discount off of average billed charges in Illinois.

*** Non-network dentists are reimbursed at the Delta Dental Premier levels (MPA).

Delta Dental PPO and Premier dentists cannot balance bill the enrollee for the difference between Delta Dental's allowed fees and the dentist's submitted fee.

The information provided is a brief summary of the VILLAGE OF WILLOWBROOK Dental Plan and the services Delta Dental covers. If you have specific questions regarding benefit coverage, limitations or exclusions, contact Delta Dental at 1-800-323-1743.

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

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	HANDWRITTEN CHECKS	Note 1	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	145,823.90	154,691.72			
FEB - PD RETRO		168,082.31			
FEB	387,283.72	317,171.26	36,930.72	7	\$ 1,209,983.63
MAR					\$ -
MAR					\$ -
APR					\$ -
APR					\$ -
	<u>\$ 6,431,963.36</u>	<u>\$ 4,891,742.04</u>	<u>\$ 378,000.39</u>		<u>\$ 11,701,705.79</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

Note 7 Primarily Flagg Creek emergency work, 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	503,853	2 ^^
MAR	441,021	3	276,702	2		
APR	286,033	2	267,443	2		
TOTAL	\$ 3,988,667	26	\$ 3,937,518	26	\$ 3,592,417	22
AVERAGE PAYROLL	\$ 153,410		\$ 151,443		\$ 163,292	
CHANGE FROM PRIOR YEAR			-1.28%		7.82%	

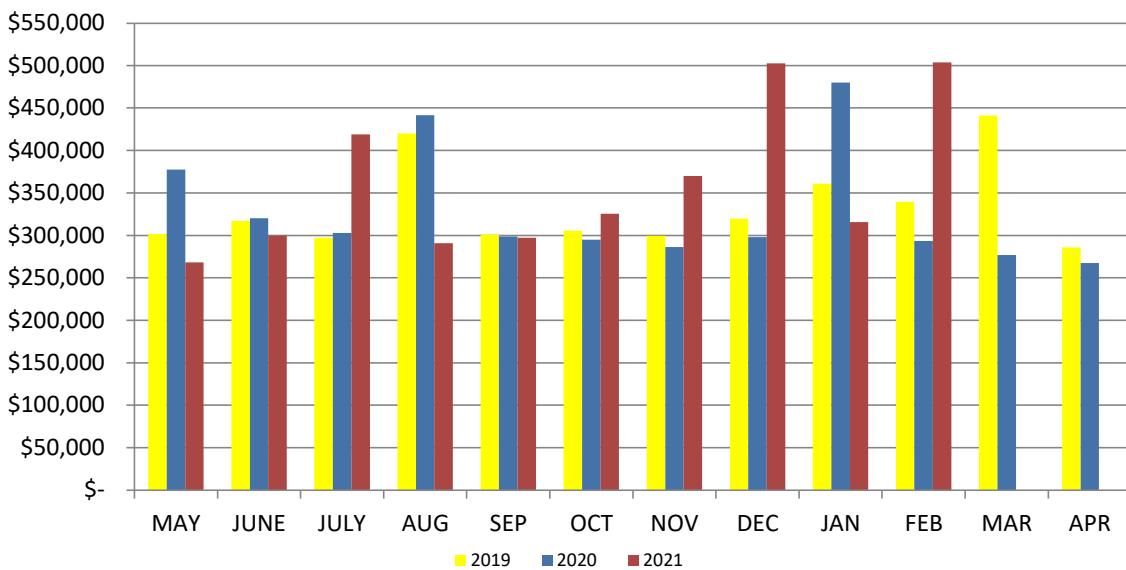
* Includes safety incentive (not paid in 2019 or 2020)

Includes Village Administrator retirement payout

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

^^ Two regular payrolls and one retro payroll for police union salary increases

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

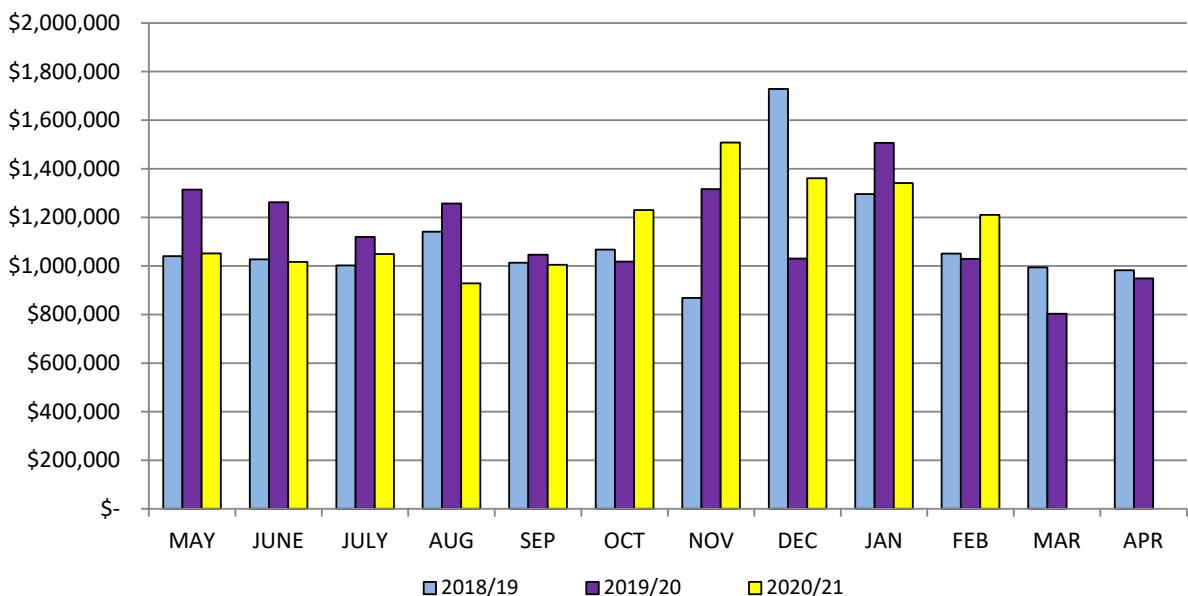


**VILLAGE OF WILLOWSBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			DAILY AVERAGE
	FISCAL 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	1,209,984	43,214
MAR	994,241	803,457		
APR	982,578	948,743		
TOTAL	\$ 13,211,126	\$ 13,651,935	\$ 11,701,706	
AVERAGE	\$ 1,100,927	\$ 1,137,661	\$ 1,170,171	\$ 38,545

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

TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



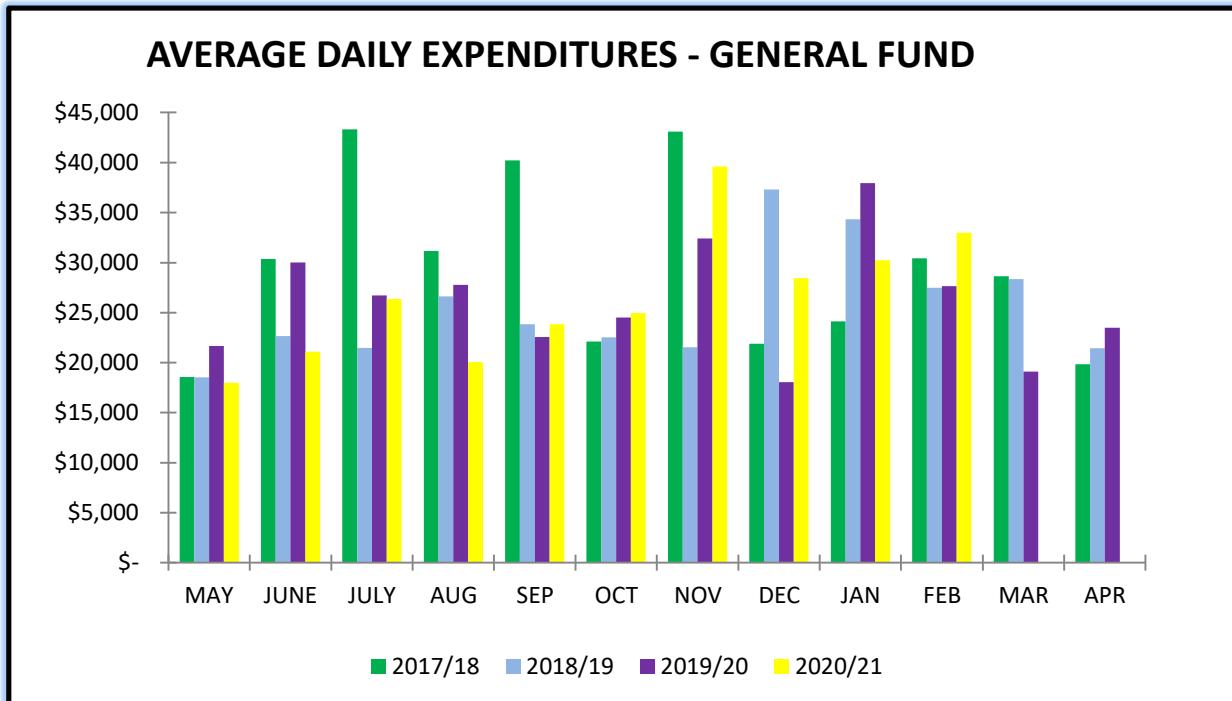
VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

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		33,000 C	
MAR	28,627		28,355 B		19,121			
APR	19,842		21,433 B		23,489			
AVERAGE	\$ 29,473		\$ 25,509		\$ 25,995		\$ 26,566	
% CHANGE			-13.45%		1.91%		2.19%	

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

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

C Includes police union retro payout



VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE MADE						Difference from Prior Year
		16-17	17-18	18-19	19-20	20-21	
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	379,791	3.10%
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	\$ 3,680,625	
MTH AVG		\$ 313,811	\$ 326,459	\$ 339,925	\$ 371,447	\$ 368,062	
BUDGET		\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	
YEAR TO DATE LAST YEAR :						\$ 3,707,904	
YEAR TO DATE THIS YEAR :						\$ 3,680,625	
DIFFERENCE :						\$ (27,279)	
PERCENTAGE CHANGE :						-0.74%	
<u>CURRENT FISCAL YEAR :</u>							
BUDGETED REVENUE:						\$ 3,500,000	
PERCENTAGE OF YEAR COMPLETED :						83.33%	
PERCENTAGE OF REVENUE TO DATE :						105.16%	
PROJECTION OF ANNUAL REVENUE :						\$ 4,424,566	
EST. DOLLAR DIFF ACTUAL TO BUDGET						\$ 924,566	
EST. PERCENT DIFF ACTUAL TO BUDGET						26.42%	

VILLAGE OF WILLOWSBROOK
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	50,894	-10.19%
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	\$ 452,875	
MTH AVG		\$ 32,744	\$ 38,736	\$ 45,101	\$ 56,428	\$ 45,288	
BUDGET		\$ -	\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	

YEAR TO DATE LAST YEAR : \$ 553,166

YEAR TO DATE THIS YEAR : \$ 452,875

DIFFERENCE : \$ (100,291)

PERCENTAGE CHANGE :

-18.13%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 600,000

PERCENTAGE OF YEAR COMPLETED : 83.33%

PERCENTAGE OF REVENUE TO DATE : 75.48%

PROJECTION OF ANNUAL REVENUE : \$ 554,366

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (45,634)

EST. PERCENT DIFF ACTUAL TO BUDGET

-7.6%

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	96,490		19.84%
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	\$ 813,089		
MTH AVG	\$ 67,270	\$ 64,535	\$ 69,095	\$ 77,250	\$ 81,309		
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: \$ 777,790

YEAR TO DATE THIS YEAR: \$ 813,089

DIFFERENCE: \$ 35,299

PERCENTAGE CHANGE: **4.54%**

BUDGETED REVENUE: \$ 717,000

PERCENTAGE OF YEAR COMPLETED : 83.33%

PERCENTAGE OF REVENUE TO DATE : 113.40%

PROJECTION OF ANNUAL REVENUE : \$ 969,071

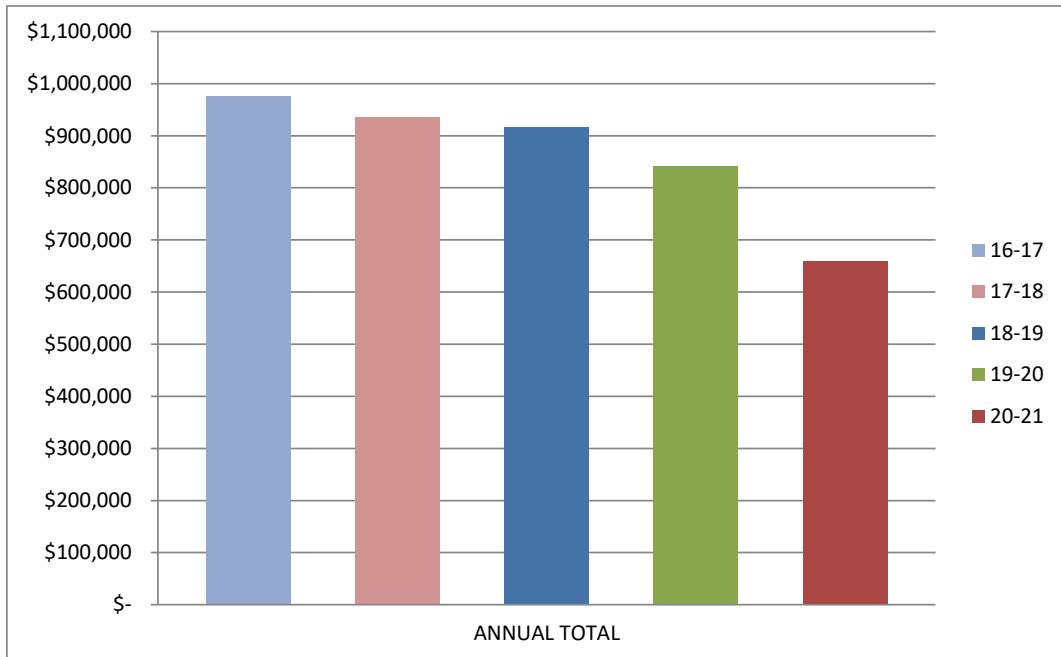
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 252,071

EST. PERCENT DIFF ACTUAL TO BUDGET **35.2%**

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

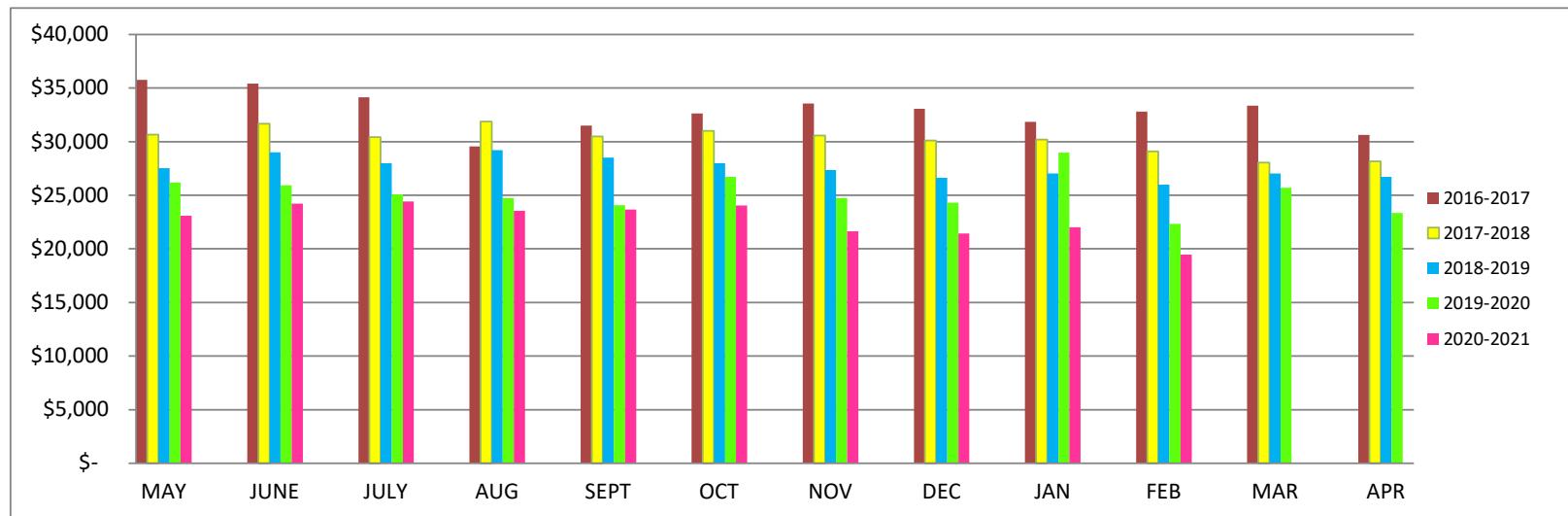
**Telecommunications Tax - 6%
Nicor & Com-Ed - 5%**

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	75,525	-1.12%
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	\$ 659,595	
MTH AVG	\$ 81,289	\$ 78,021	\$ 76,311	\$ 70,172	\$ 65,960	
BUDGET	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000	\$ 850,000	
YEAR TO DATE LAST YEAR:			\$ 693,432			
YEAR TO DATE THIS YEAR:			\$ 659,595			
DIFFERENCE:			\$ (33,837)			
PERCENTAGE CHANGE:			-4.88%			
BUDGETED REVENUE:				\$ 850,000		
PERCENTAGE OF YEAR COMPLETED :				83.33%		
PERCENTAGE OF REVENUE TO DATE :				77.60%		
PROJECTION OF ANNUAL REVENUE :				\$ 800,979		
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (49,021)		
EST. PERCENT DIFF ACTUAL TO BUDGET				-5.8%		



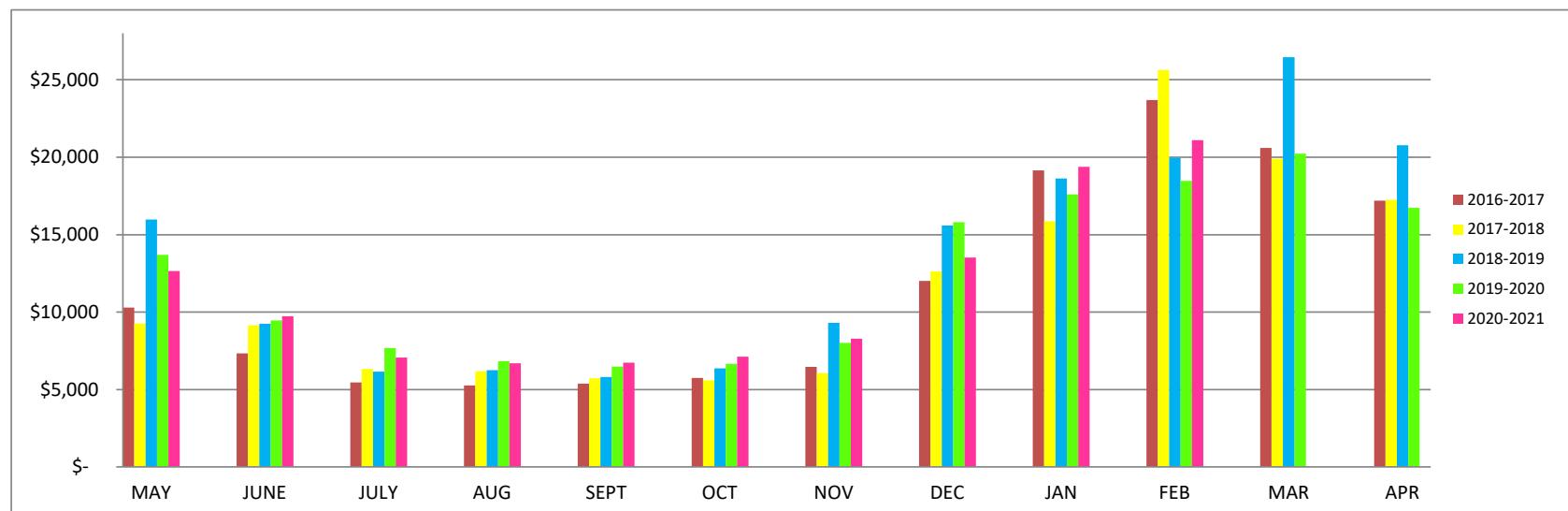
**VILLAGE OF WILLOWSBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS**

	<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	\$ 253,072
FEB	32,046	32,796	29,102	25,975	22,329	19,465	YTD CURRENT YEAR	\$ 227,544
MAR	39,967	33,363	28,050	27,021	25,711		DIFFERENCE	\$ (25,528)
APR	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>		PERCENTAGE CHANGE	-10.09%
TOTAL:	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 227,544	5 year annual average:	\$ 363,011



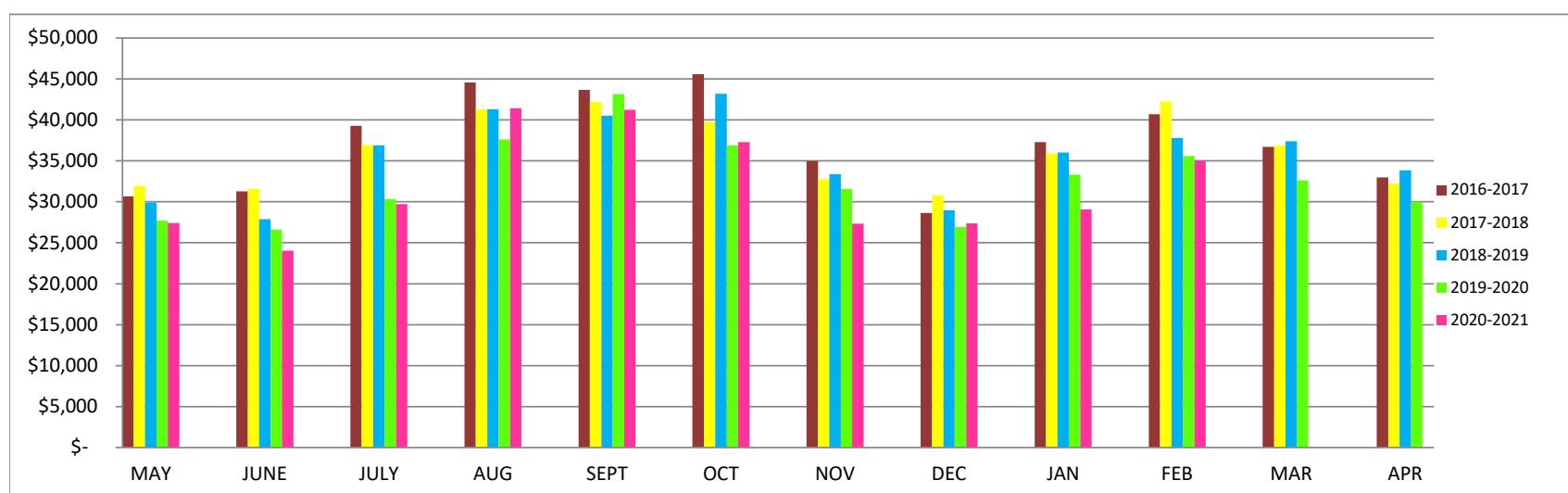
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<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	\$ 110,722
FEB	16,804	23,695	25,618	19,961	18,474	21,099	YTD CURRENT YEAR	\$ 112,290
MAR	17,469	20,597	19,908	26,447	20,236		DIFFERENCE	\$ 1,568
APR	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	<u>16,723</u>		PERCENTAGE CHANGE	1.42%
TOTAL:	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 112,290	<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	\$ 329,638
FEB	41,787	40,701	42,229	37,801	35,574	34,961	YTD CURRENT YEAR	<u>\$ 319,761</u>
MAR	38,065	36,699	36,843	37,383	32,614		DIFFERENCE	\$ (9,877)
APR	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>		PERCENTAGE CHANGE	-3.00%
TOTAL:	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 319,761	<i>5 year annual average:</i>	\$ 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	17,391
MARCH	24,799	
APRIL	20,771	
TOTAL	\$ 94,467	\$ 204,978
MTH AVG		\$ 20,498
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:	2 months	\$ 48,897
YEAR TO DATE THIS YEAR:	10 months	\$ 204,978
DIFFERENCE:		\$ 156,081
PERCENTAGE CHANGE:		319.20% 
BUDGETED REVENUE:		\$ 275,000
PERCENTAGE OF YEAR COMPLETED :		83.33%
PERCENTAGE OF REVENUE TO DATE :		74.54%

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	35,213	-9.46%	-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	\$ 368,318			\$ 400,000
MTH AVG	\$ 41,710	\$ 42,909	\$ 44,067	\$ 44,803	\$ 36,832			
BUDGET	\$ 475,000	\$ 485,000	\$ 485,000	\$ 500,000	\$ 400,000			
YEAR TO DATE LAST YEAR:					\$ 459,690			
YEAR TO DATE THIS YEAR:					<u>\$ 368,318</u>			
DIFFERENCE:					\$ (91,372)			
PERCENTAGE CHANGE:					-19.88%			
BUDGETED REVENUE:					\$ 400,000			
PERCENTAGE OF YEAR COMPLETED :					83.33%			
PERCENTAGE OF REVENUE TO DATE :					92.08%			
PROJECTION OF ANNUAL REVENUE :					\$ 430,774			
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 30,774			
EST. PERCENT DIFF ACTUAL TO BUDGET					7.69%			

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 3, 4	-46.85%
FEB	13,982	12,963	15,144	15,871	14,875 3, 5	-6.28%
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	\$ 144,023	
MTH AVG	\$ 20,198	\$ 20,268	\$ 21,076	\$ 20,019	\$ 14,402	
<i>BUDGET</i>	<i>\$ 243,000</i>	<i>\$ 232,365</i>	<i>\$ 246,000</i>	<i>\$ 248,000</i>	<i>\$ 248,000</i>	<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, Dec payments in Jan, and Jan payments in Feb

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

Note 5 - Delta Marriott made 3 payments to catch up delinquency

YEAR TO DATE LAST YEAR: \$ 217,352

YEAR TO DATE THIS YEAR: \$ 144,023

DIFFERENCE: \$ (73,329)

PERCENTAGE CHANGE: **-33.74%**

BUDGETED REVENUE: \$ 216,000

PERCENTAGE OF YEAR COMPLETED : 83.33%

PERCENTAGE OF REVENUE TO DATE : 66.68%

PROJECTION OF ANNUAL REVENUE : \$ 159,184

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (56,816)

EST. PERCENT DIFF ACTUAL TO BUDGET **-26.30%**

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	13,238	27.02%
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	\$ 111,198	

DUI Fines	\$ -	\$ -	\$ -	\$ 2,762	\$ 3,106	3%
Overweight	\$ -	\$ -	\$ -	\$ 9,632	\$ 2,984	3%
Circuit Court	\$ 112,614	\$ 125,993	\$ 104,904	\$ 90,723	\$ 51,183	46%
Village issued	\$ 51,423	\$ 29,282	\$ 27,028	\$ 38,724	\$ 53,925	48%
	\$ 164,037	\$ 155,275	\$ 131,932	\$ 141,841	\$ 111,198	100%

MTH AVG \$ 13,670 \$ 12,940 \$ 10,994 \$ 11,820 \$ 11,120

BUDGET \$ 130,000 \$ 130,000 \$ 130,000 \$ 125,000 \$ 123,000

YEAR TO DATE LAST YEAR : \$ 123,103

YEAR TO DATE THIS YEAR : \$ 111,198

DIFFERENCE : \$ (11,905)

PERCENTAGE CHANGE

-9.67%

BUDGETED REVENUE: \$ 123,000

PERCENTAGE OF YEAR COMPLETED : 83.33%

PERCENTAGE OF REVENUE TO DATE : 90.40%

PROJECTION OF ANNUAL REVENUE : \$ 128,124

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 5,124

EST. PERCENT DIFF ACTUAL TO BUDGET 4.17%

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	31,342	-33.84%
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	\$ 518,739	
MTH AVG	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,763	\$ 51,874	
BUDGET	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	
	YEAR TO DATE LAST YEAR :				\$ 625,840	
	YEAR TO DATE THIS YEAR :				<u>\$ 518,739</u>	
	DIFFERENCE :				\$ (107,101)	
	PERCENTAGE CHANGE:				-17.11%	
	BUDGETED REVENUE:				\$ 565,000	
	PERCENTAGE OF YEAR COMPLETED :				83.33%	
	PERCENTAGE OF REVENUE TO DATE :				91.81%	
	PROJECTION OF ANNUAL REVENUE :				\$ 594,427	
	EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 29,427	
	EST. PERCENT DIFF ACTUAL TO BUDGET				5.2%	

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

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH		16-17		17-18		18-19		19-20		20-21		Difference from Prior Year
MAY	\$	28,379	\$	74,352	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		28,636	-4.96%
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	\$	263,375	
MTH AVG	\$	40,677	\$	50,964		\$	59,171	\$	51,295	\$	26,338	
BUDGET	\$	225,000	\$	240,000		\$	250,000	\$	275,000	\$	285,000	
		YEAR TO DATE LAST YEAR:									\$ 436,487	
		YEAR TO DATE THIS YEAR:									\$ 263,375	
		DIFFERENCE:									\$ (173,112)	
		PERCENTAGE OF CHANGE:									-39.66%	
		BUDGETED REVENUE:									\$ 285,000	
		PERCENTAGE OF YEAR COMPLETED :									83.33%	
		PERCENTAGE OF REVENUE TO DATE :									92.41%	
		PROJECTION OF ANNUAL REVENUE :									\$ 371,413	
		EST. DOLLAR DIFF ACTUAL TO BUDGET									\$ 86,413	
		EST. PERCENT DIFF ACTUAL TO BUDGET									30.32%	

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	249,550		0.77%
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	\$ 2,787,720		
MTH AVG	\$ 295,158	\$ 280,077	\$ 275,722	\$ 266,425	\$ 278,772		
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:	\$ 2,694,845
YEAR TO DATE THIS YEAR:	\$ 2,787,720
DIFFERENCE:	\$ 92,875

PERCENTAGE OF INCREASE: 3.45%

BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	83.33%
PERCENTAGE OF REVENUE TO DATE :	87.12%
PROJECTION OF ANNUAL REVENUE :	\$ 3,307,284
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 107,284
EST. PERCENT DIFF ACTUAL TO BUDGET	3.35%

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	24,711	-6.98%
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	\$ 255,446	
MTH AVG	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,726	\$ 25,545	
BUDGET	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429	

YEAR TO DATE LAST YEAR : \$ 255,232

YEAR TO DATE THIS YEAR : \$ 255,446

DIFFERENCE : \$ 214

PERCENTAGE OF CHANGE:

0.08%

BUDGETED REVENUE: \$ 310,429

PERCENTAGE OF YEAR COMPLETED : 83.33%

PERCENTAGE OF REVENUE TO DATE : 82.29%

PROJECTION OF ANNUAL REVENUE : \$ 308,974

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (1,455)

EST. PERCENT DIFF ACTUAL TO BUDGET -0.5%

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