

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

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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, 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](mailto: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

### **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, 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

Dental Plan Carrier Modification

### COMMITTEE REVIEW

- ☒ Finance/Administration  
☐ Municipal Services  
☐ Public Safety

Meeting Date: 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

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.

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.

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.

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.

### 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
<b>PLAN BASICS</b>						
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		
<b>RATES - 2 TIER - CURRENT PLAN</b>						
Employee	13	6	\$ 42.45			\$ 6,622.20
Family	24	7	\$ 132.30			\$ 32,927.04
	37	13				\$ 39,549.24 <b>CURRENT</b>
<b>RATES - 4 TIER - PROPOSED PLAN</b>						
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 <b>PROPOSED</b>
						<b>\$11,503.11 VILLAGE SAVINGS</b>



Insurance | Risk Management | Consulting

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

## 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
<b><u>DIAGNOSTIC &amp; PREVENTIVE SERVICES</u></b> <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)	<b>100%*</b>	<b>100% **</b>	<b>100% ***</b>
<b><u>BASIC RESTORATIVE SERVICES</u></b> <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 Oral Surgery, Surgical Extractions (including pre- and post-operative care) Oral Surgery, Simple Extractions	<b>80%*</b>	<b>80%**</b>	<b>80%***</b>
<b><u>MAJOR RESTORATIVE SERVICES</u></b> <i>Major Restorative:</i> Cast restorations: crowns, onlays, and other ceramic restorations to permanent teeth <i>Prosthodontics:</i> Bridges, partial dentures and complete dentures Implant therapy <i>Surgical Periodontics:</i> Surgical treatment of gum disease	<b>50%*</b>	<b>50%**</b>	<b>50%***</b>
<b><u>Orthodontia:</u></b>	<b>50%*</b>	<b>50%**</b>	<b>50%***</b>
<b><u>INDIVIDUAL KIDS PREFERRED PLAN (DELTA DENTAL PPO EXCLUSIVE PROVIDER FEATURE) RIDER (MEMBERS UNDER AGE 19)</u></b> 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.	<b>Included</b>	<b>N/A</b>	<b>N/A</b>
<b><u>ENHANCED BENEFITS PROGRAM</u></b> 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.	<b>Included</b>	<b>Included</b>	<b>Included</b>
<b>Deductible:</b>	<b>\$50/\$150 Applies to B &amp; C</b>	<b>\$50/\$150 Applies to B &amp; C</b>	<b>\$50/\$150 Applies to B &amp; C</b>
<b>Annual Maximum: Per person - Dependent children to age 26</b>	<b>\$1,800</b>	<b>\$1,800</b>	<b>\$1,800</b>
<b>Ortho Lifetime Maximum: Per dependent up to age 19</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>

\* 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)	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	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 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	503,853	2 ^^
MAR	441,021	3	276,702	2		
APR	286,033	2	267,443	2		
<b>TOTAL</b>	<b>\$ 3,988,667</b>	<b>26</b>	<b>\$ 3,937,518</b>	<b>26</b>	<b>\$ 3,592,417</b>	<b>22</b>
AVERAGE PAYROLL	\$ 153,410		\$ 151,443		\$ 163,292	
CHANGE FROM PRIOR YEAR			-1.28%		7.82%	

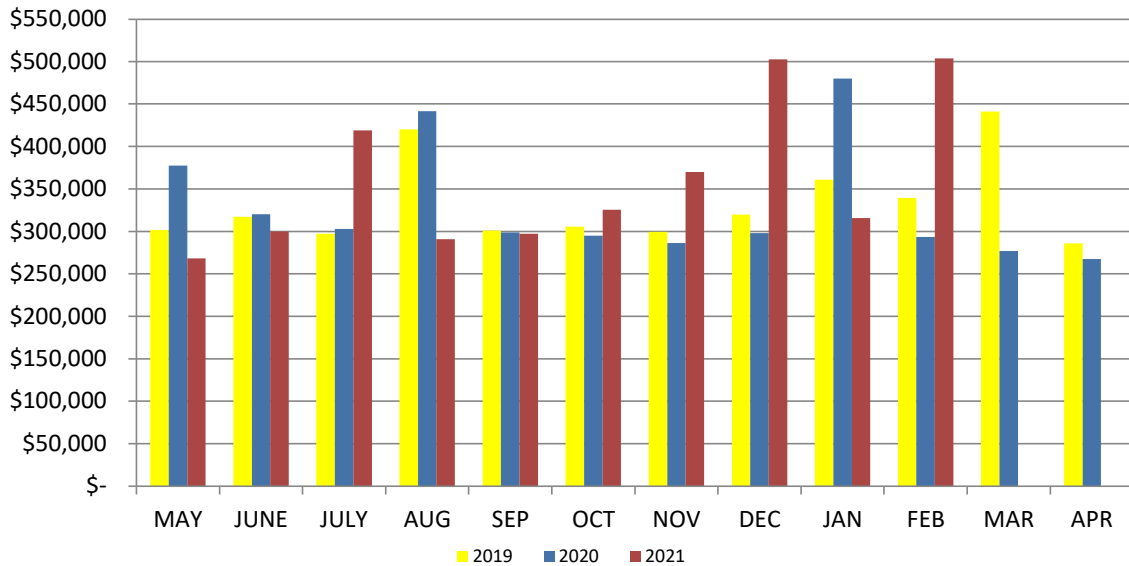
\* Includes safety incentive (not paid in 2019 or 2020)

# 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

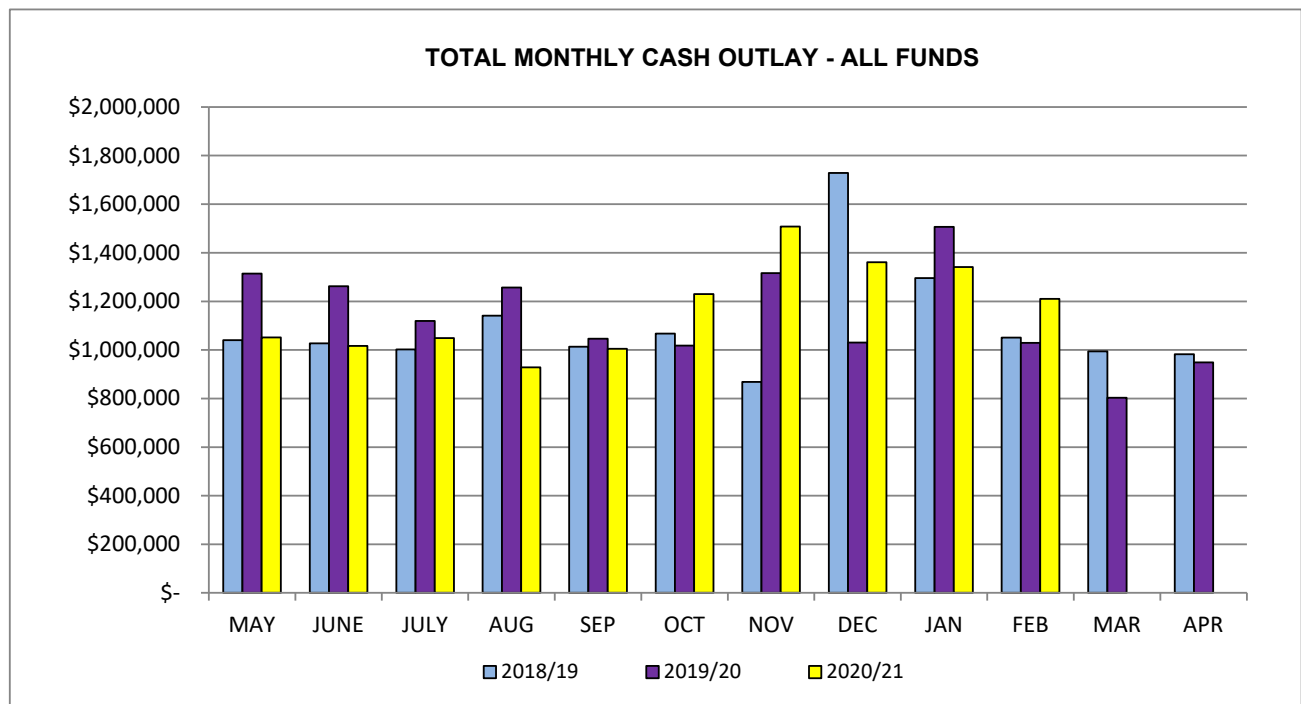
**TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES**



**VILLAGE OF 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 <b>A</b>	\$ 1,051,442	\$ 33,917
JUNE	1,027,203	1,262,520 <b>A, B</b>	1,016,704	33,890
JULY	1,002,201	1,119,427 <b>B</b>	1,048,563	33,825
AUG	1,140,853	1,257,122 <b>B</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>B</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 <b>A,B</b>	1,028,991	1,209,984 <b>C</b>	43,214
MAR	994,241	803,457		
APR	982,578 <b>B</b>	948,743		
<b>TOTAL</b>	<b>\$ 13,211,126</b>	<b>\$ 13,651,935</b>	<b>\$ 11,701,706</b>	
<b>AVERAGE</b>	<b>\$ 1,100,927</b>	<b>\$ 1,137,661</b>	<b>\$ 1,170,171</b>	<b>\$ 38,545</b>

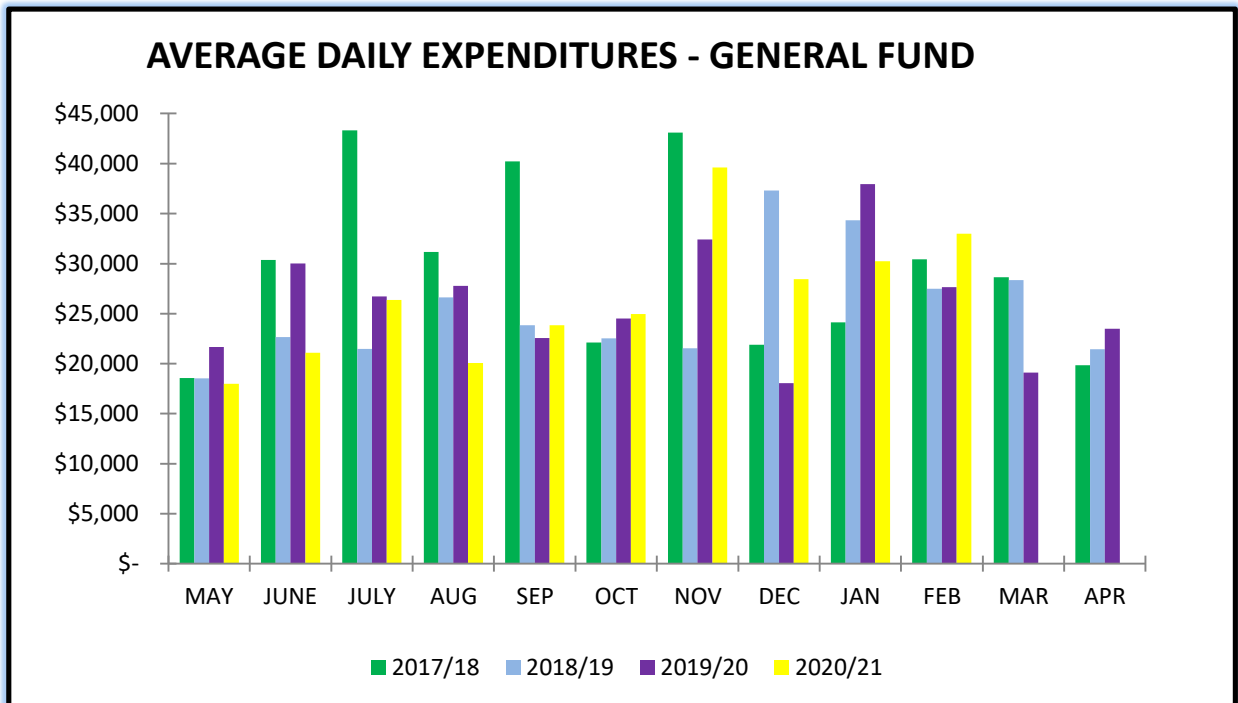
- A** Includes retirement payout  
**B** Includes payment to LJ Morse for CRC exterior renovation  
**C** Includes police union retro payout



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

MONTH	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20	FISCAL 2020/21
MAY	\$ 18,548	\$ 18,531	\$ 21,671	\$ 17,998
JUNE	30,355	22,655	30,024	21,103
JULY	43,297 <b>A</b>	21,462	26,717	26,355
AUG	31,156	26,618	27,764	20,070
SEP	40,215	23,835	22,574	23,844
OCT	22,129	22,535	24,513	24,973
NOV	43,060 <b>A</b>	21,549	32,423	39,606
DEC	21,898	37,302 <b>B</b>	18,049	28,465
JAN	24,115	34,349	37,955	30,241
FEB	30,435	27,484 <b>B</b>	27,647	33,000 <b>C</b>
MAR	28,627	28,355 <b>B</b>	19,121	
APR	19,842	21,433 <b>B</b>	23,489	
AVERAGE	\$ 29,473	\$ 25,509	\$ 25,995	\$ 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 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	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	
<b>BUDGET</b>		\$	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%

CURRENT FISCAL YEAR :

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 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	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	
<b>BUDGET</b>		\$ -	\$ 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	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	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	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		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	

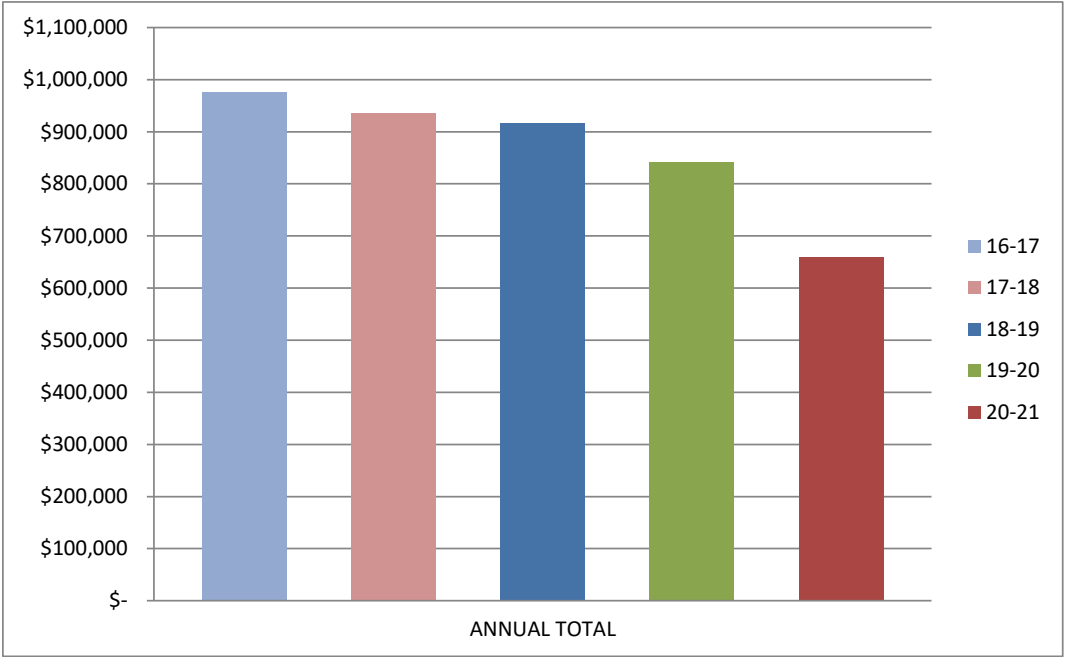
YEAR TO DATE LAST YEAR: \$ 693,432  
YEAR TO DATE THIS YEAR: \$ 659,595  
DIFFERENCE: \$ (33,837)

PERCENTAGE CHANGE:

-4.88%

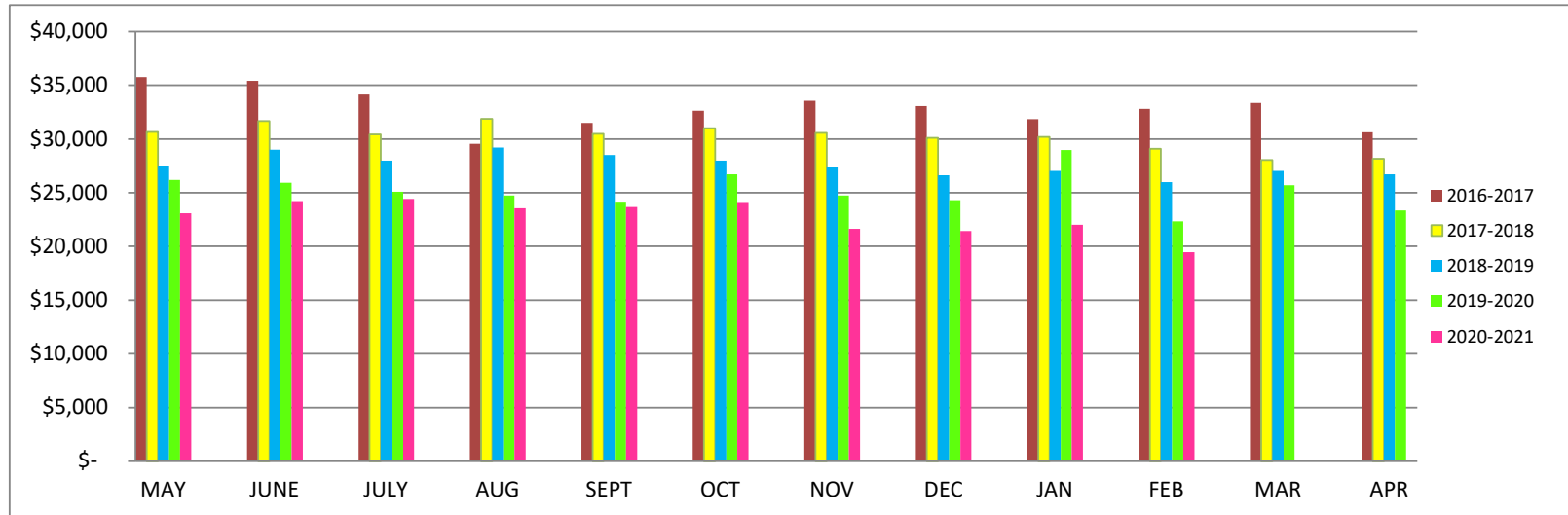
BUDGETED REVENUE: \$ 850,000  
PERCENTAGE OF YEAR COMPLETED : 83.33%  
PERCENTAGE OF REVENUE TO DATE : 77.60%  
PROJECTION OF ANNUAL REVENUE : \$ 800,979  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (49,021)  
EST. PERCENT DIFF ACTUAL TO BUDGET -5.8%





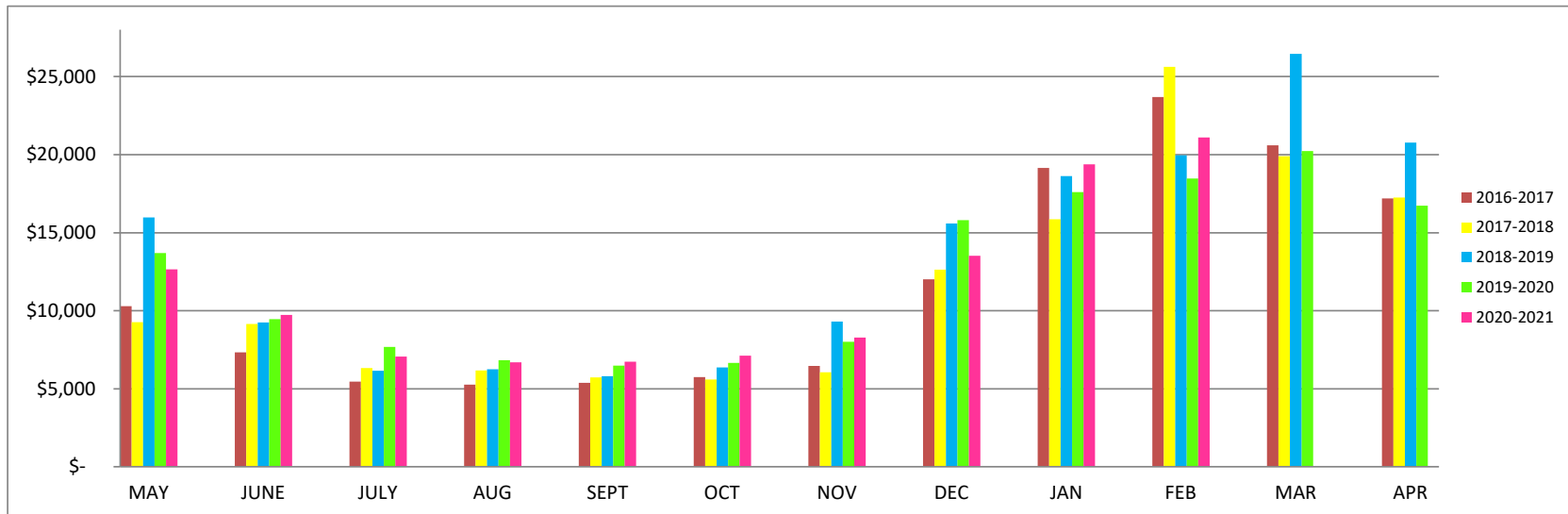
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		
<b>MAY</b>	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182	\$ 23,080		
<b>JUNE</b>	37,901	35,405	31,679	28,991	25,921	24,209		
<b>JULY</b>	34,148	34,133	30,435	27,985	25,080	24,416		
<b>AUG</b>	34,626	29,565	31,879	29,221	24,736	23,565		
<b>SEPT</b>	34,389	31,506	30,495	28,519	24,084	23,655		
<b>OCT</b>	35,567	32,636	31,009	27,985	26,712	24,039		
<b>NOV</b>	37,509	33,567	30,559	27,346	24,746	21,652		
<b>DEC</b>	35,136	33,074	30,112	26,616	24,315	21,434		
<b>JAN</b>	34,752	31,848	30,180	27,034	28,967	22,029	<b>YTD PRIOR YEAR</b>	<b>\$ 253,072</b>
<b>FEB</b>	32,046	32,796	29,102	25,975	22,329	19,465	<b>YTD CURRENT YEAR</b>	<b><u>\$ 227,544</u></b>
<b>MAR</b>	39,967	33,363	28,050	27,021	25,711		<b>DIFFERENCE</b>	<b>\$ (25,528)</b>
<b>APR</b>	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>		<b>PERCENTAGE CHANGE</b>	<b>-10.09%</b>
<b>TOTAL:</b>	<b>\$ 425,374</b>	<b>\$ 394,283</b>	<b>\$ 362,320</b>	<b>\$ 330,934</b>	<b>\$ 302,142</b>	<b>\$ 227,544</b>	<b>5 year annual average:</b>	<b>\$ 363,011</b>



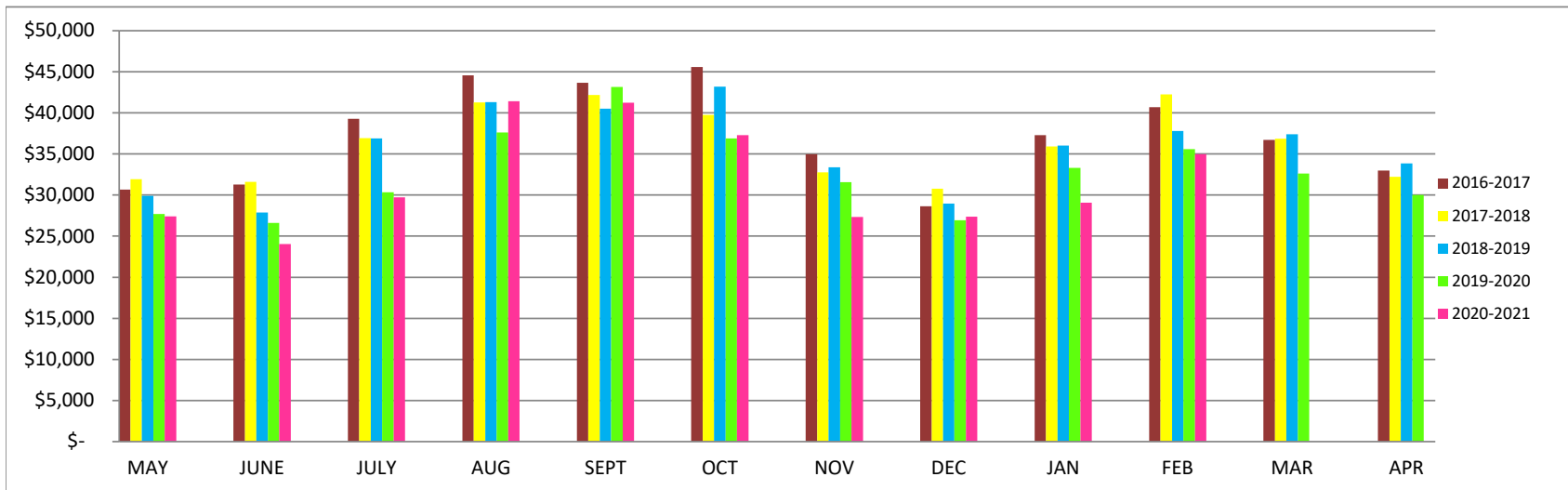
VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		
<b>MAY</b>	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692	\$ 12,652		
<b>JUNE</b>	6,932	7,347	9,161	9,247	9,463	9,727		
<b>JULY</b>	6,147	5,462	6,341	6,155	7,695	7,063		
<b>AUG</b>	5,482	5,261	6,175	6,253	6,826	6,702		
<b>SEPT</b>	5,187	5,386	5,736	5,810	6,482	6,746		
<b>OCT</b>	5,873	5,747	5,600	6,372	6,657	7,123		
<b>NOV</b>	7,043	6,471	6,071	9,305	8,023	8,278		
<b>DEC</b>	8,900	12,010	12,635	15,590	15,814	13,520		
<b>JAN</b>	12,720	19,149	15,856	18,618	17,596	19,380	<b>YTD PRIOR YEAR</b>	<b>\$ 110,722</b>
<b>FEB</b>	16,804	23,695	25,618	19,961	18,474	21,099	<b>YTD CURRENT YEAR</b>	<b>\$ 112,290</b>
<b>MAR</b>	17,469	20,597	19,908	26,447	20,236		<b>DIFFERENCE</b>	<b>\$ 1,568</b>
<b>APR</b>	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	<u>16,723</u>		<b>PERCENTAGE CHANGE</b>	<b>1.42%</b>
<b>TOTAL:</b>	<b>\$ 116,451</b>	<b>\$ 138,626</b>	<b>\$ 139,622</b>	<b>\$ 160,503</b>	<b>\$ 147,681</b>	<b>\$ 112,290</b>	<b>5 year annual average:</b>	<b>\$ 140,577</b>



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>		
<b>MAY</b>	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702	\$ 27,402		
<b>JUNE</b>	32,626	31,275	31,604	27,884	26,606	24,035		
<b>JULY</b>	34,803	39,258	36,927	36,894	30,334	29,718		
<b>AUG</b>	37,683	44,561	41,261	41,308	37,593	41,406		
<b>SEPT</b>	44,502	43,660	42,175	40,520	43,134	41,226		
<b>OCT</b>	43,645	45,590	39,743	43,194	36,881	37,269		
<b>NOV</b>	33,301	34,959	32,746	33,361	31,574	27,326		
<b>DEC</b>	29,440	28,636	30,754	28,968	26,940	27,364		
<b>JAN</b>	35,753	37,269	35,908	36,002	33,300	29,054	<b>YTD PRIOR YEAR</b>	<b>\$ 329,638</b>
<b>FEB</b>	41,787	40,701	42,229	37,801	35,574	34,961	<b>YTD CURRENT YEAR</b>	<b><u>\$ 319,761</u></b>
<b>MAR</b>	38,065	36,699	36,843	37,383	32,614		<b>DIFFERENCE</b>	<b>\$ (9,877)</b>
<b>APR</b>	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>		<b>PERCENTAGE CHANGE</b>	<b>-3.00%</b>
<b>TOTAL:</b>	<b>\$ 433,460</b>	<b>\$ 446,258</b>	<b>\$ 434,314</b>	<b>\$ 427,043</b>	<b>\$ 392,246</b>	<b>\$ 319,761</b>	<b>5 year annual average:</b>	<b>\$ 426,664</b>



# 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 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		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: \$ 368,318  
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 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	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		
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, 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%
	\$	<b>164,037</b>	\$	<b>155,275</b>	\$	<b>131,932</b>	\$	<b>141,841</b>	\$	<b>111,198</b>	100%

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

-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 :					\$ 518,739	
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 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	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%
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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.*