

Willowbrook

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A G E N D A

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, APRIL 12, 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: 889 2575 4457

Written public comments can be submitted by 5:00 pm on Monday, April 12, 2021 by emailing cdittman@willowbrook.il.us.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
March 8, 2021 Regular Meeting of the Finance & Administration Committee
4. REPORT – Audit RFP Update (oral report)
5. REPORT – Monthly Disbursement Reports – March 2021
6. 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
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. 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, MARCH 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 5:30 p.m.

2. ROLL CALL

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

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, February 8, 2021 were reviewed.

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

4. REPORT – Dental Plan Carrier Modification

Director Dittman relayed that the Village 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.

Also, 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. Director Dittman will be discussing this at tonight's Village Board meeting and seeking approval to move forward.

5. REPORT – Audit RFP Update

Director Dittman reminded the Committee that there had been discussion a couple meetings ago about sending out a

Request for Proposal (RFP) for audit services for fiscal year 2021. That is still the plan, although the RFP has not been finalized yet. Director Dittman will keep the committee apprised of when it is finished and ready to go out.

6. REPORT – Monthly Disbursement Reports – February 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 –\$1,209,984, Fiscal Year to Date is \$11,701,706. Handwritten checks include emergency work done at Flagg Creek (reimbursable), approved separately by Village board.
- Total monthly payroll for active employees including all funds - \$503,853 (2 payrolls plus the police union retroactive payroll). The average payroll for the year was \$163,292, which is a 7.82% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$43,214. Daily average fiscal YTD: \$38,545. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,170,171. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$33,000. Fiscal YTD average is \$26,566 which is a 2.19% increase 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 February and key items are highlighted below:

- Sales tax receipts - \$3,680,625 YTD down 0.74% from the prior year. February 2021 collections were 3.10% higher than February 2020. Trending 26.42% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have already exceeded the budget for the year.
- Business District (restricted) sales tax receipts - Year to date is \$452,875, 18% below the prior year and 7.6% 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 - \$813,089 YTD up 4.54% compared to the prior year, 35.2% over budget. February 2021 was 20% higher than the prior year.
- Utility tax receipts - \$659,595 YTD down 4.88% from the prior year, 5.8% under budget, consisting of:
 - Telecomm tax - down 10.09%
 - Northern IL gas – up 1.42%
 - ComEd – down 3.00%
- Local Gas Tax receipts - \$204,978 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 - \$368,318 YTD down 19.88% compared to the prior year, trending 7.69% 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, 15% less for October-January, and 10% less February – April, however actual collections were generally not that low.

- Hotel/Motel Tax receipts - \$144,023, 34% lower compared with the prior year. The revenue is trending at 26.3% 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 and just caught up their delinquent months in February.
- Fines - \$111,198 YTD down 9.67% compared with the prior year, 4.17% 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 – \$518,739 down 17.11% from the prior year receipts, trending 5.2% over budget.
- Building Permit receipts - \$263,375 YTD down 39.66% from the prior year, trending 30.32% over budget. We have completed 83% of the year and have collected 92% of the budgeted revenues.
- Water sales receipts - \$2,787,720 YTD up 3.45% from the prior year, 3.35% above budget.
- Motor Fuel Tax receipts - \$255,446 YTD, up 0.08% from the prior year, 0.5% below 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 6:19 p.m. was made by Chairwoman Berglund, seconded by Trustee Ruffolo. Unanimous voice vote in favor. 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	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	414,999.72	146,803.72		
MAR	142,015.68	328,141.51	-	\$ 1,031,960.63
APR				
APR				\$ -
	<u>\$ 6,988,978.76</u>	<u>\$ 5,366,687.27</u>	<u>\$ 378,000.39</u>	<u>\$ 12,733,666.42</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	340,991	2
APR	286,033	2	267,443	2		
TOTAL	\$ 3,988,667	26	\$ 3,937,518	26	\$ 3,933,409	24
AVERAGE PAYROLL	\$ 153,410		\$ 151,443		\$ 163,892	
CHANGE FROM PRIOR YEAR			-1.28%		8.22%	

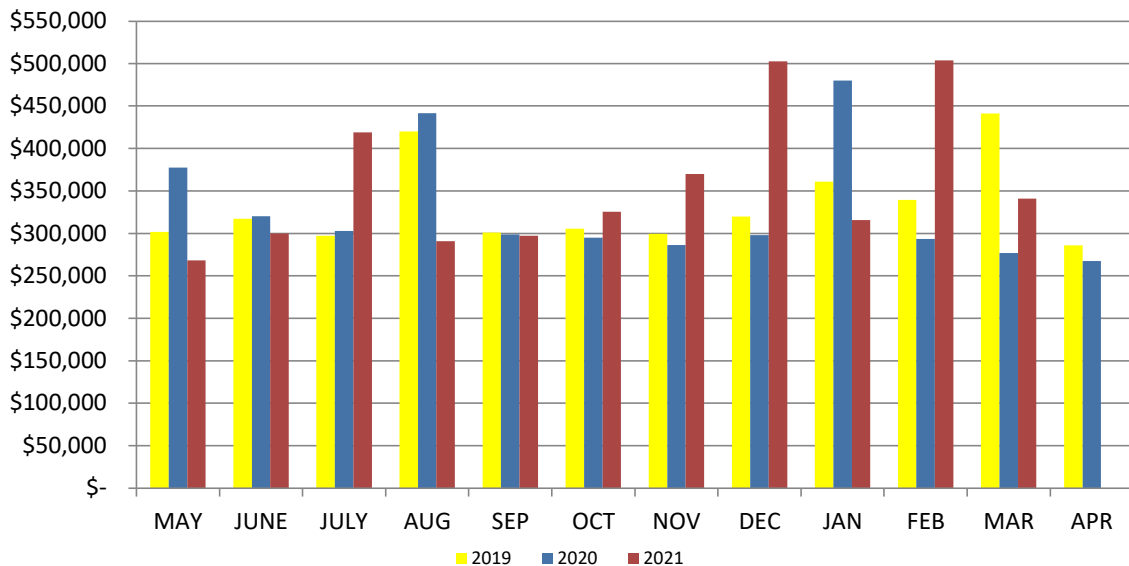
* Includes safety incentive (not paid in FY 2020 or 2021)

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

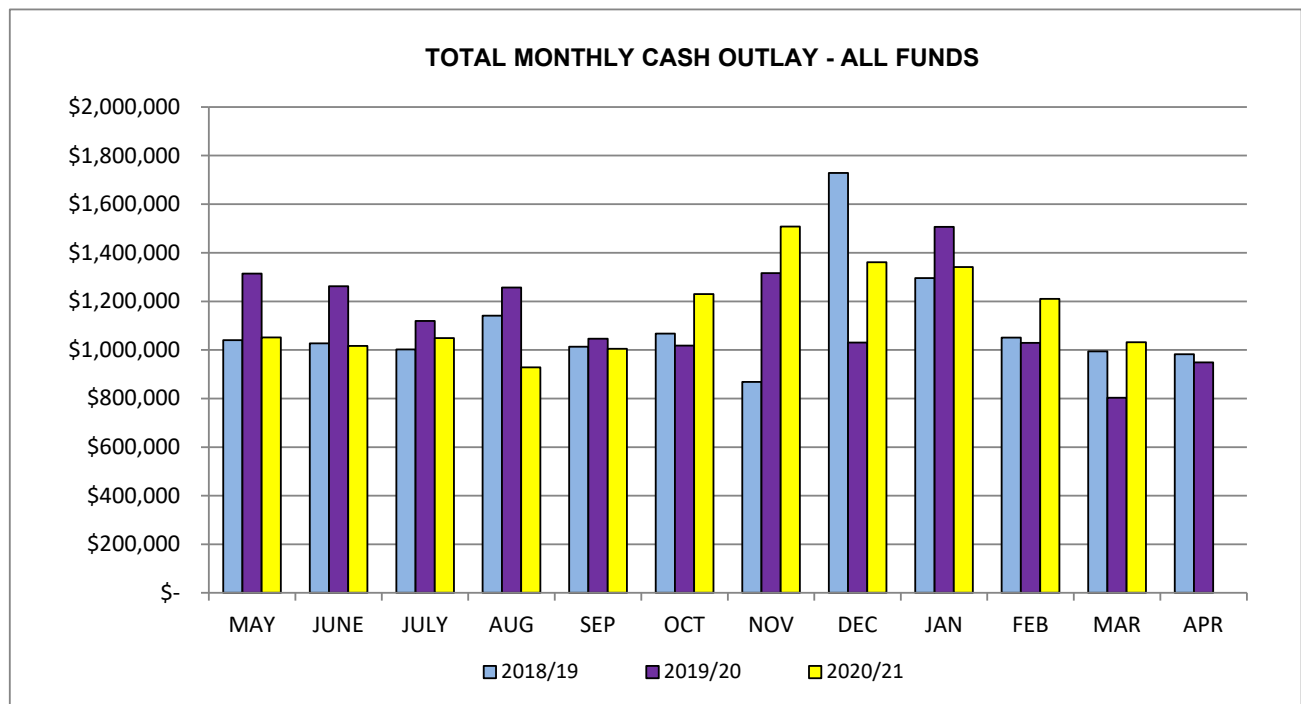
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



**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 A	\$ 1,051,442	\$ 33,917
JUNE	1,027,203	1,262,520 A, B	1,016,704	33,890
JULY	1,002,201	1,119,427 B	1,048,563	33,825
AUG	1,140,853	1,257,122 B	928,624	29,956
SEP	1,013,460	1,046,271	1,005,059	33,502
OCT	1,067,553	1,017,789	1,230,291	39,687
NOV	868,212	1,316,561	1,508,174	50,272
DEC	1,728,219 B	1,030,423	1,361,297	43,913
JAN	1,295,655	1,506,560	1,341,568	43,276
FEB	1,050,881 A,B	1,028,991	1,209,984 C	43,214
MAR	994,241	803,457	1,031,960	33,289
APR	982,578 B	948,743		
TOTAL	\$ 13,211,126	\$ 13,651,935	\$ 12,733,666	
AVERAGE	\$ 1,100,927	\$ 1,137,661	\$ 1,157,606	\$ 38,067

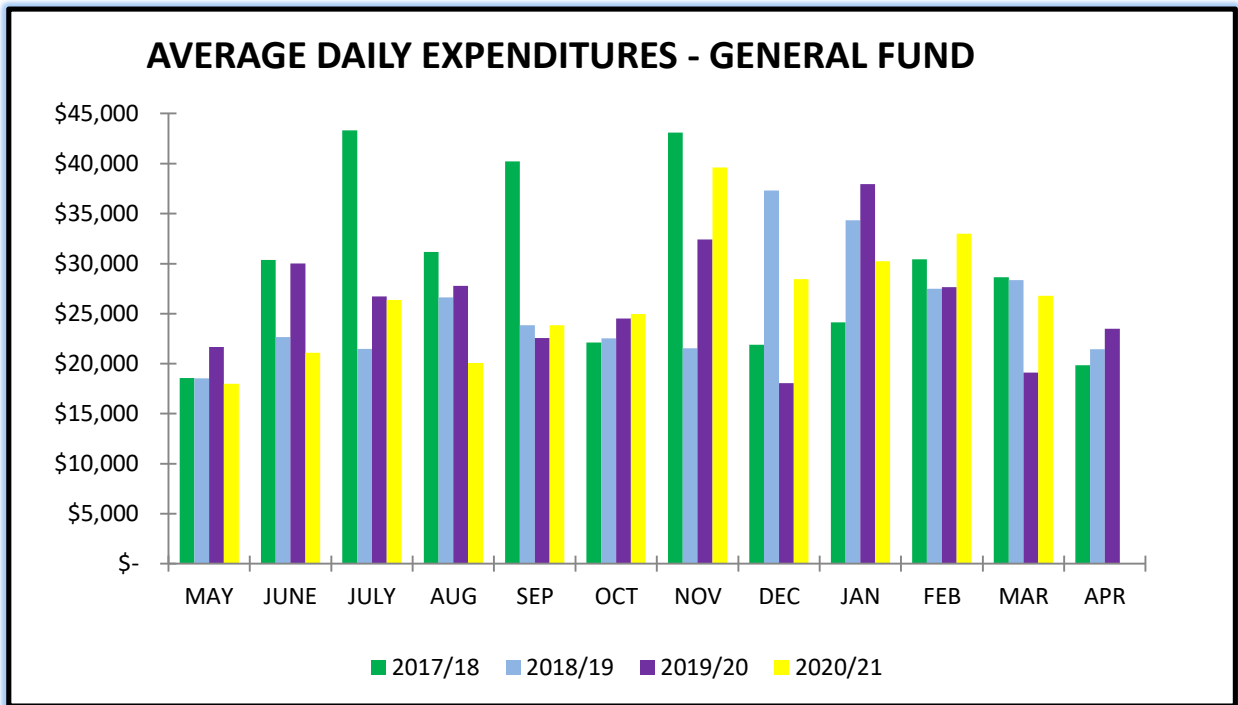
- A** Includes retirement payout
B Includes payment to LJ Morse for CRC exterior renovation
C Includes police union retro payout



**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 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	26,798
APR	19,842	21,433 B	23,489	
AVERAGE	\$ 29,473	\$ 25,509	\$ 25,995	\$ 26,587
% CHANGE		-13.45%	1.91%	2.27%

- 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	446,756	2.01%
APRIL	JAN		263,392	285,192	296,927	311,493		
TOTAL		\$	3,765,737	\$ 3,917,506	\$ 4,079,105	\$ 4,457,359	\$ 4,127,381	
MTH AVG		\$	313,811	\$ 326,459	\$ 339,925	\$ 371,447	\$ 375,216	
BUDGET		\$	3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	

YEAR TO DATE LAST YEAR : \$ 4,145,866
YEAR TO DATE THIS YEAR : \$ 4,127,381
DIFFERENCE : \$ (18,485)

PERCENTAGE CHANGE :

-0.45%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,500,000
PERCENTAGE OF YEAR COMPLETED : 91.67%
PERCENTAGE OF REVENUE TO DATE : 117.93%
PROJECTION OF ANNUAL REVENUE : \$ 4,437,485
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 937,485
EST. PERCENT DIFF ACTUAL TO BUDGET 26.79%

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	69,586	-7.51%
APRIL	JAN	32,744	36,122	46,514	48,732		
TOTAL		\$ 32,744	\$ 464,829	\$ 541,214	\$ 677,132	\$ 522,461	
MTH AVG		\$ 32,744	\$ 38,736	\$ 45,101	\$ 56,428	\$ 47,496	
BUDGET		\$ -	\$ 518,650	\$ 450,000	\$ 485,000	\$ 600,000	

YEAR TO DATE LAST YEAR : \$ 628,400
YEAR TO DATE THIS YEAR : \$ 522,461
DIFFERENCE : \$ (105,939)

PERCENTAGE CHANGE :

-16.86%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 600,000
PERCENTAGE OF YEAR COMPLETED : 91.67%
PERCENTAGE OF REVENUE TO DATE : 87.08%
PROJECTION OF ANNUAL REVENUE : \$ 562,978
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (37,022)
EST. PERCENT DIFF ACTUAL TO BUDGET -6.2%

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	66,726	10.34%
APRIL	85,726	72,516	82,444	88,736		
TOTAL	\$ 807,241	\$ 774,424	\$ 829,140	\$ 927,000	\$ 879,815	
MTH AVG	\$ 67,270	\$ 64,535	\$ 69,095	\$ 77,250	\$ 79,983	
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: \$ 838,264

YEAR TO DATE THIS YEAR: \$ 879,815

DIFFERENCE: \$ 41,551

PERCENTAGE CHANGE:

4.96%

BUDGETED REVENUE: \$ 717,000

PERCENTAGE OF YEAR COMPLETED : 91.67%

PERCENTAGE OF REVENUE TO DATE : 122.71%

PROJECTION OF ANNUAL REVENUE : \$ 972,949

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 255,949

EST. PERCENT DIFF ACTUAL TO BUDGET 35.7%

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

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

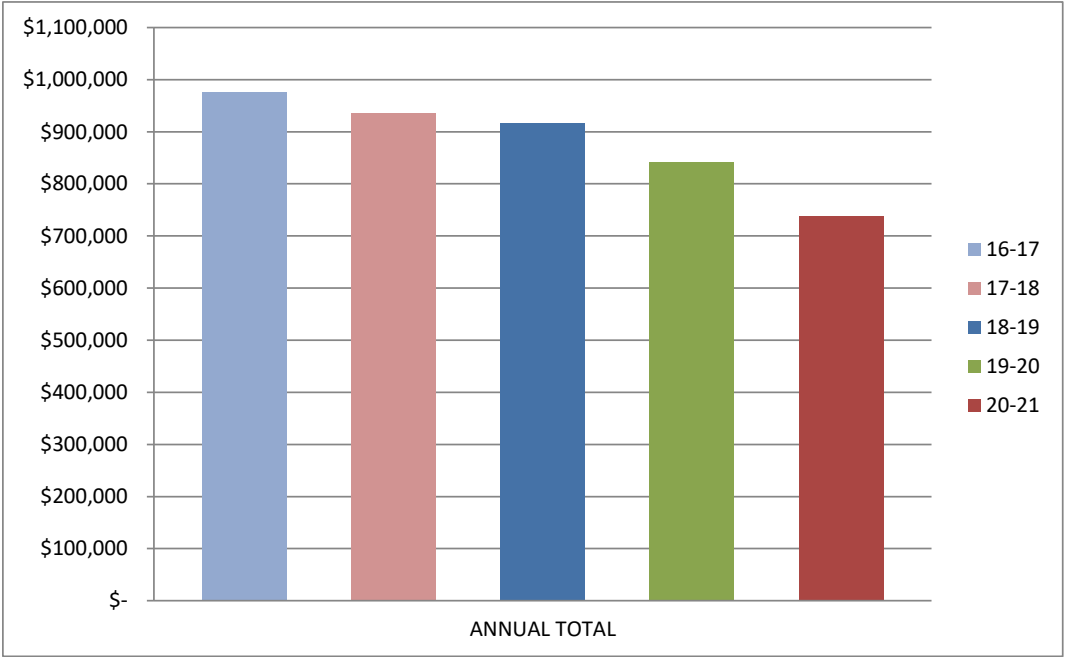
MONTH	16-17		17-18		18-19		19-20		20-21		Difference from Prior Year
MAY	\$	76,429	\$	71,829	\$	73,377	\$	67,576	\$	63,134	-6.57%
JUNE		73,715		72,444		66,122		61,990		57,971	-6.48%
JULY		78,330		73,703		68,284		63,109		61,197	-3.03%
AUG		79,068		79,315		76,782		69,155		71,673	3.64%
SEPT		80,232		78,406		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		79,561	1.27%
APRIL		80,801		77,637		81,337		70,076			
TOTAL	\$	975,463	\$	936,257	\$	915,729	\$	842,069	\$	739,156	
MTH AVG	\$	81,289	\$	78,021	\$	76,311	\$	70,172	\$	67,196	
BUDGET	\$	1,000,000	\$	1,000,000	\$	950,000	\$	898,000	\$	850,000	

YEAR TO DATE LAST YEAR: \$ 771,993
YEAR TO DATE THIS YEAR: \$ 739,156
DIFFERENCE: \$ (32,837)

PERCENTAGE CHANGE:

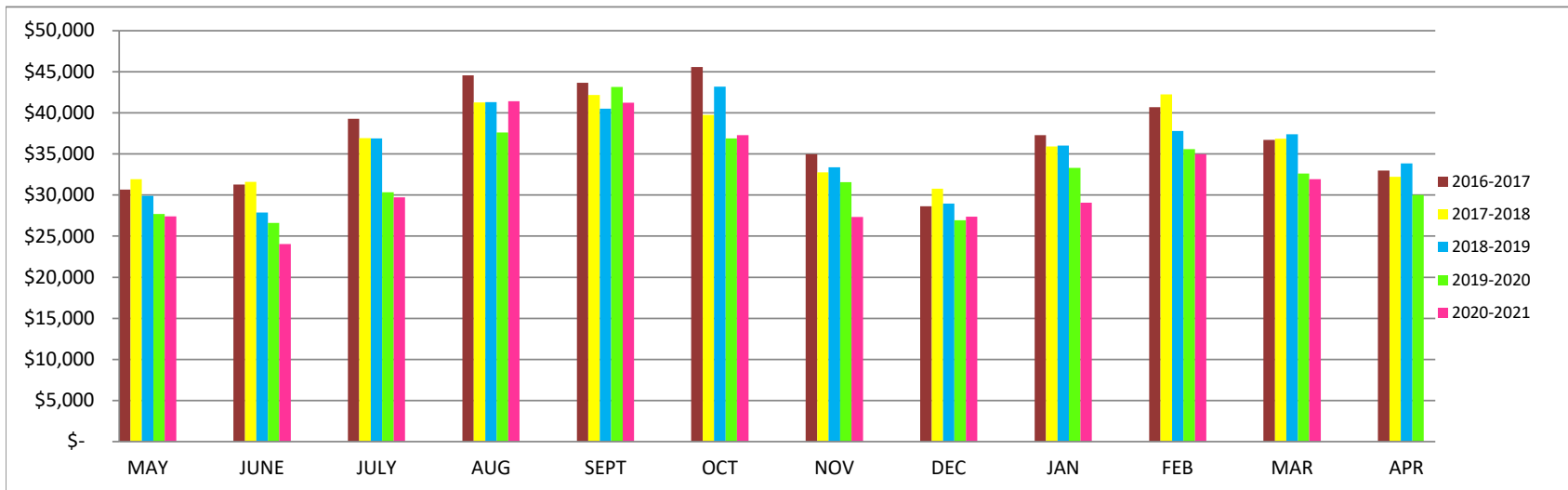
-4.25%

BUDGETED REVENUE: \$ 850,000
PERCENTAGE OF YEAR COMPLETED : 91.67%
PERCENTAGE OF REVENUE TO DATE : 86.96%
PROJECTION OF ANNUAL REVENUE : \$ 806,251
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (43,749)
EST. PERCENT DIFF ACTUAL TO BUDGET -5.1%



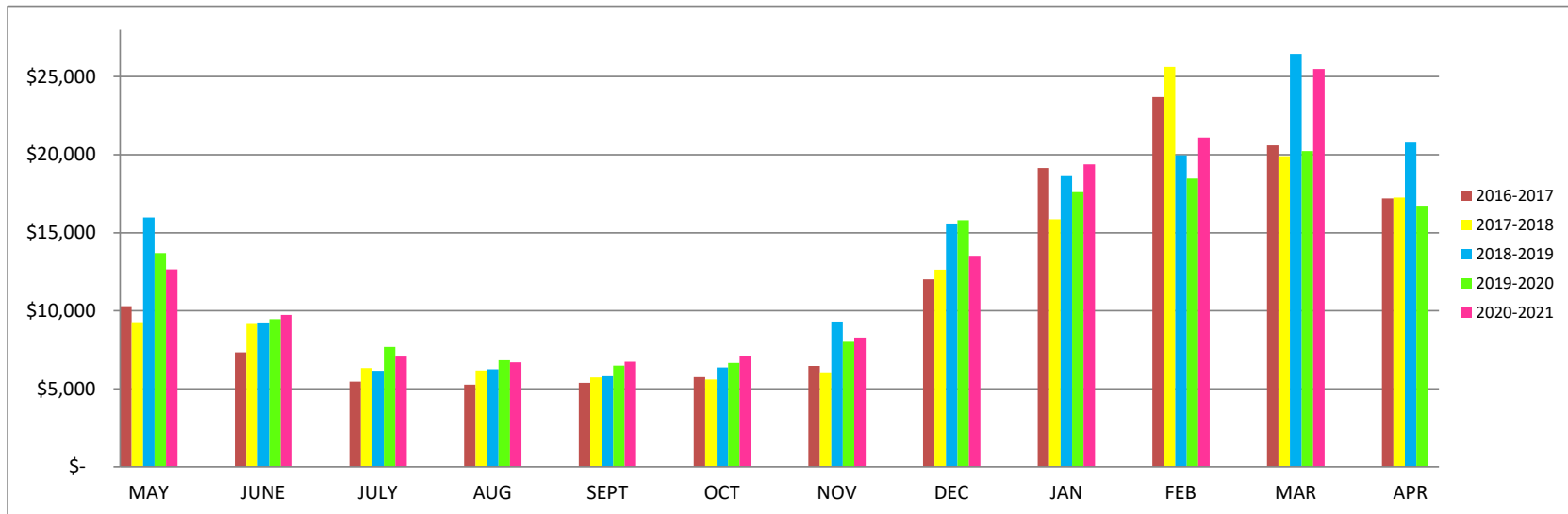
VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<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	\$ 362,252
FEB	41,787	40,701	42,229	37,801	35,574	34,961	YTD CURRENT YEAR	<u>\$ 351,691</u>
MAR	38,065	36,699	36,843	37,383	32,614	31,930	DIFFERENCE	\$ (10,561)
APR	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>		PERCENTAGE CHANGE	-2.92%
TOTAL:	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 351,691	5 year annual average:	\$ 426,664



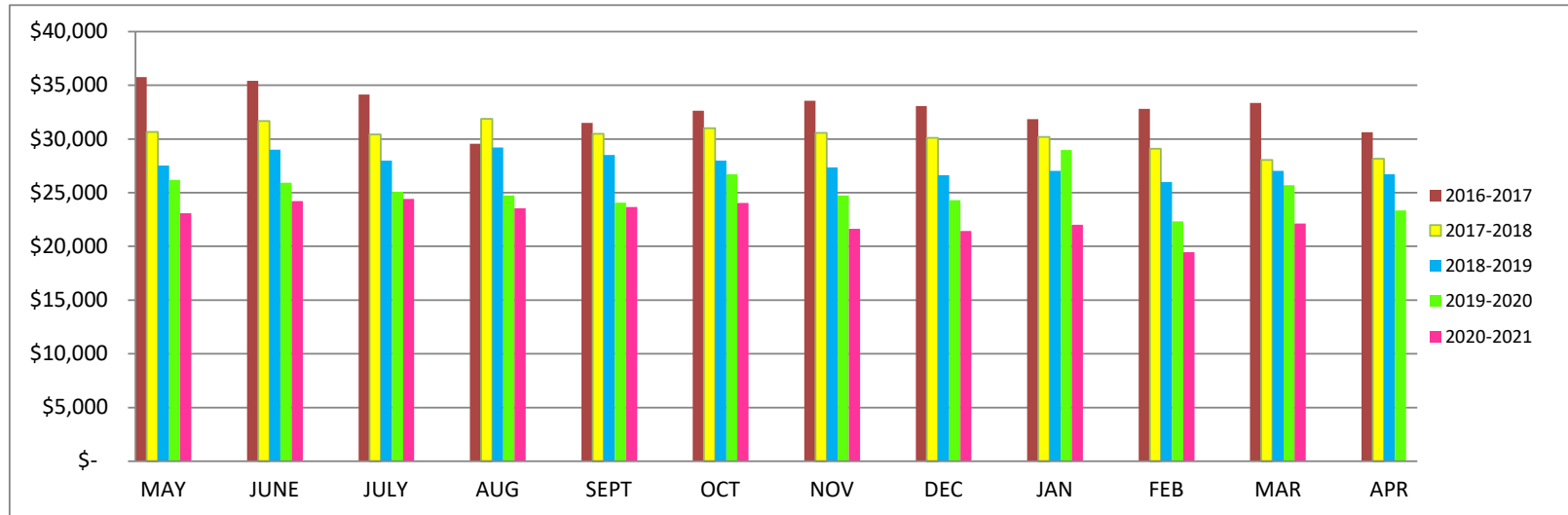
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<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	\$ 130,958
FEB	16,804	23,695	25,618	19,961	18,474	21,099	YTD CURRENT YEAR	\$ 137,786
MAR	17,469	20,597	19,908	26,447	20,236	25,496	DIFFERENCE	\$ 6,828
APR	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	<u>16,723</u>		PERCENTAGE CHANGE	5.21%
TOTAL:	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 137,786	5 year annual average:	\$ 140,577



VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>		
MAY	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182	\$ 23,080		
JUNE	37,901	35,405	31,679	28,991	25,921	24,209		
JULY	34,148	34,133	30,435	27,985	25,080	24,416		
AUG	34,626	29,565	31,879	29,221	24,736	23,565		
SEPT	34,389	31,506	30,495	28,519	24,084	23,655		
OCT	35,567	32,636	31,009	27,985	26,712	24,039		
NOV	37,509	33,567	30,559	27,346	24,746	21,652		
DEC	35,136	33,074	30,112	26,616	24,315	21,434		
JAN	34,752	31,848	30,180	27,034	28,967	22,029	YTD PRIOR YEAR	\$ 278,783
FEB	32,046	32,796	29,102	25,975	22,329	19,465	YTD CURRENT YEAR	<u>\$ 249,679</u>
MAR	39,967	33,363	28,050	27,021	25,711	22,135	DIFFERENCE	\$ (29,104)
APR	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	<u>23,359</u>		PERCENTAGE CHANGE	-10.44%
TOTAL:	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 249,679	5 year annual average:	\$ 363,011



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	21,056
APRIL	20,771	
TOTAL	\$ 94,467	\$ 226,034
MTH AVG		\$ 20,549
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:	3 months	\$ 73,696
YEAR TO DATE THIS YEAR:	11 months	\$ 226,034
DIFFERENCE:		\$ 152,338
PERCENTAGE CHANGE:		206.71%
BUDGETED REVENUE:		\$ 275,000
PERCENTAGE OF YEAR COMPLETED :		91.67%
PERCENTAGE OF REVENUE TO DATE :		82.19%

**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		35,491	-19.94%	-10%	\$ 38,625
APRIL		41,137		45,969		46,283		33,620				-10%	\$ 37,354
TOTAL	\$	500,521	\$	514,905	\$	528,808	\$	537,640	\$	403,809			\$ 400,000
MTH AVG	\$	41,710	\$	42,909	\$	44,067	\$	44,803	\$	36,710			
BUDGET	\$	475,000	\$	485,000	\$	485,000	\$	500,000	\$	400,000			

YEAR TO DATE LAST YEAR: \$ 504,020
YEAR TO DATE THIS YEAR: \$ 403,809
DIFFERENCE: \$ (100,211)

PERCENTAGE CHANGE: **-19.88%**

BUDGETED REVENUE: \$ 400,000
PERCENTAGE OF YEAR COMPLETED : 91.67%
PERCENTAGE OF REVENUE TO DATE : 100.95%
PROJECTION OF ANNUAL REVENUE : \$ 430,745
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 30,745
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	-63.37%
DEC		20,626		17,117		17,997		19,517		10,374	-46.85%
JAN		16,184		14,899		15,768		17,169		9,125	-46.85%
FEB		13,982		12,963		15,144		15,871		14,875	-6.28%
MARCH		13,759		13,893		14,187		11,116		8,687	-21.85%
APRIL		18,825		17,918		19,097		11,764			
TOTAL	\$	242,370	\$	243,221	\$	252,907	\$	240,232	\$	152,710	
MTH AVG	\$	20,198	\$	20,268	\$	21,076	\$	20,019	\$	13,883	
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

Note 6 - La Quinta, Red Roof Inn & Delta Marriott did not make current month's payment

YEAR TO DATE LAST YEAR:	\$	228,468
YEAR TO DATE THIS YEAR:	\$	152,710
DIFFERENCE:	\$	(75,758)

PERCENTAGE CHANGE:	-33.16%
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BUDGETED REVENUE:	\$	216,000
PERCENTAGE OF YEAR COMPLETED :		91.67%
PERCENTAGE OF REVENUE TO DATE :		70.70%
PROJECTION OF ANNUAL REVENUE :	\$	160,573
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(55,427)
EST. PERCENT DIFF ACTUAL TO BUDGET		-25.66%

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		13,980	-12.18%
APRIL		12,327		15,939		9,979		2,819			
TOTAL	\$	164,037	\$	155,275	\$	131,932	\$	141,841	\$	125,178	

DUI Fines	\$	-	\$	-	\$	-	\$	2,762	\$	3,456	3%
Overweight	\$	-	\$	-	\$	-	\$	9,632	\$	3,185	3%
Circuit Court	\$	112,614	\$	125,993	\$	104,904	\$	90,723	\$	57,062	46%
Village issued	\$	51,423	\$	29,282	\$	27,028	\$	38,724	\$	61,475	49%
	\$	164,037	\$	155,275	\$	131,932	\$	141,841	\$	125,178	100%

MTH AVG	\$	13,670	\$	12,940	\$	10,994	\$	11,820	\$	11,380
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BUDGET \$ 130,000 \$ 130,000 \$ 130,000 \$ 125,000 \$ 123,000

YEAR TO DATE LAST YEAR :	\$	139,022
YEAR TO DATE THIS YEAR :	\$	125,178
DIFFERENCE :	\$	(13,844)

-9.96%

BUDGETED REVENUE:	\$ 123,000
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	101.77%
PROJECTION OF ANNUAL REVENUE :	\$ 127,716
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 4,716
EST. PERCENT DIFF ACTUAL TO BUDGET	3.83%

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	57,025	13.48%
APRIL	43,500	74,330	59,345	41,065		
TOTAL	\$ 719,794	\$ 674,717	\$ 932,040	\$ 717,155	\$ 575,764	
MTH AVG	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,763	\$ 52,342	
BUDGET	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	
YEAR TO DATE LAST YEAR :					\$ 676,090	
YEAR TO DATE THIS YEAR :					\$ 575,764	
DIFFERENCE :					\$ (100,326)	
PERCENTAGE CHANGE:					-14.84%	
BUDGETED REVENUE:					\$ 565,000	
PERCENTAGE OF YEAR COMPLETED :					91.67%	
PERCENTAGE OF REVENUE TO DATE :					101.91%	
PROJECTION OF ANNUAL REVENUE :					\$ 610,735	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 45,735	
EST. PERCENT DIFF ACTUAL TO BUDGET					8.1%	

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		30,498	5.82%
APRIL		16,072		150,099	3		29,191		150,230	3		
TOTAL	\$	488,124	\$	611,566		\$	710,053		\$	615,537	\$	293,873
MTH AVG	\$	40,677	\$	50,964		\$	59,171		\$	51,295	\$	26,716
BUDGET	\$	225,000	\$	240,000		\$	250,000		\$	275,000	\$	285,000

YEAR TO DATE LAST YEAR:

\$ 465,307

YEAR TO DATE THIS YEAR:

\$ 293,873

DIFFERENCE:

\$ (171,434)

PERCENTAGE OF CHANGE:

-36.84%

BUDGETED REVENUE:

\$ 285,000

PERCENTAGE OF YEAR COMPLETED :

91.67%

PERCENTAGE OF REVENUE TO DATE :

103.11%

PROJECTION OF ANNUAL REVENUE :

\$ 388,753

EST. DOLLAR DIFF ACTUAL TO BUDGET

\$ 103,753

EST. PERCENT DIFF ACTUAL TO BUDGET

36.40%

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	273,204	-9.59%
APRIL	214,681	207,182	208,825	200,062		
TOTAL	\$ 3,541,901	\$ 3,360,929	\$ 3,308,668	\$ 3,197,099	\$ 3,060,924	
MTH AVG	\$ 295,158	\$ 280,077	\$ 275,722	\$ 266,425	\$ 278,266	
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:	\$ 2,997,037
YEAR TO DATE THIS YEAR:	\$ 3,060,924
DIFFERENCE:	\$ 63,887

PERCENTAGE OF INCREASE:	2.13%
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BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	91.67%
PERCENTAGE OF REVENUE TO DATE :	95.65%
PROJECTION OF ANNUAL REVENUE :	\$ 3,265,251
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 65,251
EST. PERCENT DIFF ACTUAL TO BUDGET	2.04%

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	23,337		-11.19%
APRIL	15,656	16,593	16,115	27,205			
TOTAL	\$ 217,196	\$ 217,200	\$ 217,432	\$ 308,715	\$ 278,783		
MTH AVG	\$ 18,100	\$ 18,100	\$ 18,119	\$ 25,726	\$ 25,344		
BUDGET	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429		

YEAR TO DATE LAST YEAR : \$ 281,510
YEAR TO DATE THIS YEAR : \$ 278,783
DIFFERENCE : \$ (2,727)

PERCENTAGE OF CHANGE:

-0.97%

BUDGETED REVENUE: \$ 310,429
PERCENTAGE OF YEAR COMPLETED : 91.67%
PERCENTAGE OF REVENUE TO DATE : 89.81%
PROJECTION OF ANNUAL REVENUE : \$ 305,724
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (4,705)
EST. PERCENT DIFF ACTUAL TO BUDGET -1.5%

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