

Willowbrook

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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, JUNE 14, 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: 863 3827 8011

Written public comments can be submitted by 5:00 pm on Monday, June 14, 2021 by emailing cdittman@willowbrook.il.us.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
May 10, 2021 Regular Meeting of the Finance & Administration Committee
4. REPORT – Monthly Disbursement Reports – May 2021
5. REPORT – Sales Tax, Home Rule Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Local Gas Tax, Places of Eating Tax, Hotel/Motel Tax, Fines, Red Light Fines, Building Permits, Water Revenues and Motor Fuel Tax
6. VISITOR'S BUSINESS
7. COMMUNICATIONS
8. ADJOURNMENT



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, MAY 10, 2021 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

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

1. CALL TO ORDER

The meeting was called to order by Chairwoman Sue Berglund at 5:33 p.m.

2. ROLL CALL

Those present at roll call at the Village Hall were Chairwoman Sue Berglund, Trustee Michael Mistele, Trustee Greg Ruffolo and Director of Finance Carrie Dittman. No one was present via Zoom.

3. APPROVAL OF MINUTES

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

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

4. REPORT – Audit RFP Results

Director Dittman informed the Committee that the Village received five (5) responses to the Request for Proposal (RFP) for auditing services that was sent out April 1, 2021; these were distributed previously to the Committee members. Director Dittman compiled a matrix of the results which is included in the agenda packet. Director Dittman and Administrator Pabst reviewed the proposals and selected two finalists based on price and quality to interview: GW & Associates and Sikich LLP. Phone interviews were conducted and Director Dittman highlighted the pros and cons of each firm and prior experience the Village staff has with each firm. Five-year cost proposals were requested, however GWA and Crowe provided only three-year proposals, which are summarized in the agenda sheet. Three-year fees for the audit, single audit (if required), and CYEFR report (required by the State of IL) are as follows:

Lauterbach & Amen: \$88,200

Sikich: \$98,255

GWA: \$103,525

BKD: \$116,090

Crowe: \$120,000

The Committee discussed the proposals, pricing, the prior audit firm issues with the report and fees, and the consensus was to retain Sikich LLP as the new audit firm, subject to board approval. Director Dittman will contact Sikich for an engagement letter and place it on the Village board agenda for May 24th.

5. APPROVAL – Appropriation Ordinance

Director Dittman explained to the Committee that the Village follows the Appropriation Act and thus must annually file an appropriation ordinance for its legal level of spending authority. The appropriation ordinance does not replace the

operating budget that the Village Board adopted in April, that is the management tool used for day-to-day expenditures. The operating budget amounts are generally doubled to form the appropriation amounts, which are included in the agenda packet. The ordinance must be adopted and filed with the County within the first quarter of the new fiscal year; the ordinance will be placed on the May 24th Village Board agenda for approval. Director Dittman asked if there were any questions, a brief discussion ensued as to the amounts and what happens if the appropriation is exceeded; Director Dittman replied that an amendment to the appropriation would need to be passed by the Board, but historically this has not occurred (only once when a new fund was created).

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

6. REPORT – Monthly Disbursement Reports – April 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 – \$1,066,717, Fiscal Year to Date is \$13,800,383. One handwritten check for Harlem Irving's developer incentive was approved separately by the Village Board.
- Total monthly payroll for active employees including all funds - \$335,801 (2 payrolls). The average payroll for the year was \$164,200, which is an 8.42% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$35,557. Daily average fiscal YTD: \$37,858. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,150,032. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$25,333. Fiscal YTD average is \$26,482 which is a 1.87% increase from the prior year.

7. REPORT – Sales Tax, Home Rule 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 - \$4,449,437 YTD down 0.18% from the prior year. April 2021 collections were 3.39% higher than April 2020. Trending 27.13% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have exceeded the budget for the year by nearly \$950,000.
- Home Rule Sales Tax receipts – This 1.0% tax became effective January 1, 2021; our first distribution of \$160,090 (for January sales) was received in April.
- Business District (restricted) sales tax receipts - Year to date is \$565,143, 16.54% below the prior year and 5.8% under budget; the budget for this line item was increased, not decreased, this year. 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 - \$985,982 YTD up 6.36% compared to the prior year, 37.5% over budget. April 2021 was 20% higher than the prior year.

- Utility tax receipts - \$807,441 YTD down 4.11% from the prior year, 5.0% under budget, consisting of:
 - Telecomm tax - down 10.66%
 - Northern IL gas – up 4.80%
 - ComEd – down 2.43%
- Local Gas Tax receipts - \$252,720 YTD vs. budget of \$275,000. 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 - \$445,673 YTD down 17.11% compared to the prior year, trending 11.42% 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 - \$163,803, 31.81% lower compared with the prior year. The revenue is trending at 24.17% 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. Three hotels did not make payments in March.
- Fines - \$142,930 YTD up 0.77% compared with the prior year, 16.2% over budget. April was the highest month for fine revenue. 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 – \$642,014 down 10.48% from the prior year receipts, trending 13.6% over budget.
- Building Permit receipts - \$314,964 YTD down 48.83% from the prior year, trending 10.51% over budget. Collections have exceeded the annual budget despite the lack of commercial activity.
- Water sales receipts - \$3,274,349 YTD up 2.42% from the prior year, 2.32% above budget. April 2021 water sales were 6.68% higher than last year.
- Motor Fuel Tax receipts - \$302,962 YTD, down 1.86% from the prior year, 2.4% 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 6:23 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Unanimous voice vote in favor. Motion carried.

(Minutes transcribed by Carrie Dittman)

VILLAGE OF WILLOWSBROOK
CHECKS ISSUED
FISCAL YEAR 2021-22

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 296,259.58	\$ 161,125.23		
MAY	361,893.52	299,554.92	\$ 78,800.20	\$ 1,197,633.45
JUNE				\$ -
JUNE				\$ -
JULY				\$ -
JULY				\$ -
JULY				\$ -
AUG				\$ -
AUG				\$ -
SEPT				\$ -
SEPT				\$ -
OCT				\$ -
OCT				\$ -
NOV				\$ -
NOV				\$ -
DEC				\$ -
DEC				\$ -
DEC				\$ -
JAN				\$ -
JAN				\$ -
FEB				\$ -
FEB				\$ -
MAR				\$ -
MAR				\$ -
APR				\$ -
APR				\$ -
	<u>\$ 658,153.10</u>	<u>\$ 460,680.15</u>	<u>\$ 78,800.20</u>	<u>\$ 1,197,633.45</u>

Note 1 Handwritten checks from prior month that appear on next warrant report have been subtracted so they are not double counted

A Includes check to Hawk Ford for public works truck, approved separately by Village Board

**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2020 - FY 2022**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

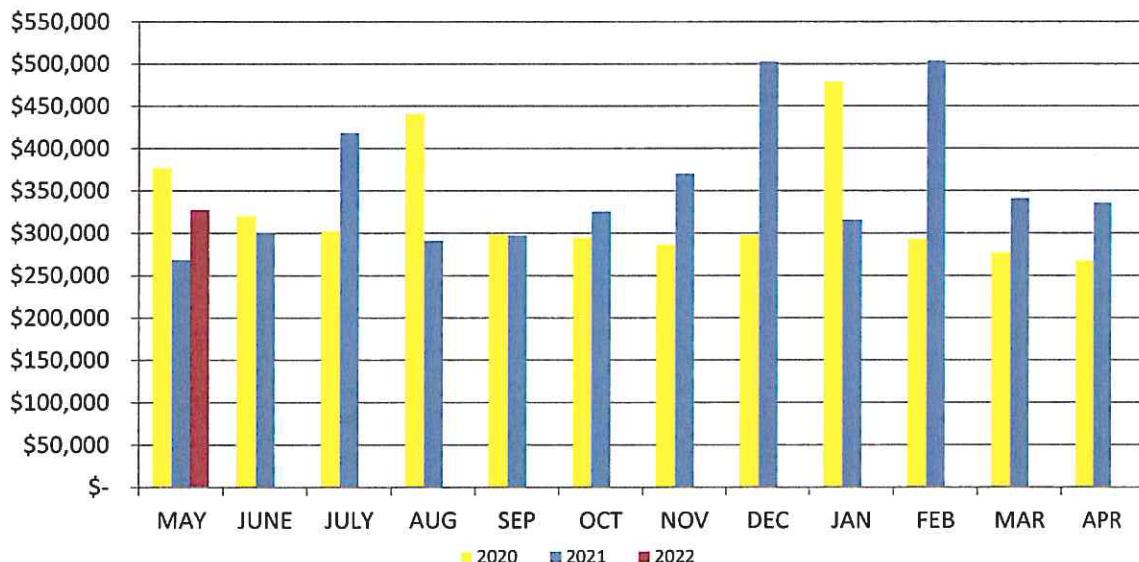
MONTH	FISCAL 2020	# of payrolls	FISCAL 2021	# of payrolls	FISCAL 2022	# of payrolls
MAY	\$ 377,536	2	\$ 268,343	2	\$ 327,564	2
JUNE	320,347	2	299,925	2		
JULY	302,665	2	418,790	3		
AUG	441,619	3	290,706	2		
SEP	298,713	2	297,105	2		
OCT	295,042	2	325,492	2		
NOV	286,261	2	370,031	2	@	
DEC	297,759	2	502,622	3		
JAN	479,988	3	315,551	2		
FEB	293,442	2	503,853	2	^^	
MAR	276,702	2	340,991	2		
APR	267,443	2	335,801	2		
TOTAL	\$ 3,937,518	26	\$ 4,269,210	26	\$ 327,564	2
AVERAGE PAYROLL	\$ 151,443		\$ 164,200		\$ 163,782	
CHANGE FROM PRIOR YEAR			8.42%			-0.25%

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

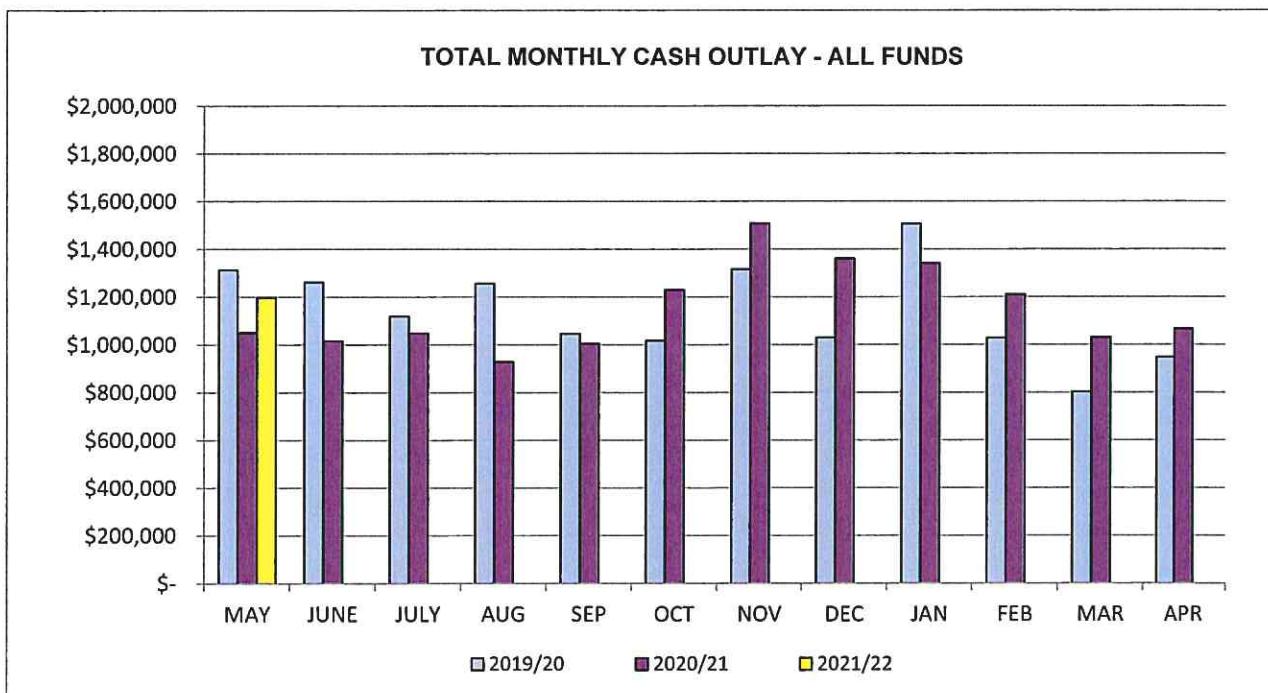
TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES



VILLAGE OF WILLOWSBROOK
CASH OUTLAY
ALL FUNDS

MONTH	MONTHLY TOTALS			DAILY AVERAGE FISCAL 2021/22
	FISCAL 2019/20	FISCAL 2020/21	FISCAL 2021/22	
MAY	\$ 1,314,071	A \$ 1,051,442	\$ 1,197,633	\$ 38,633
JUNE	1,262,520	A, B 1,016,704		
JULY	1,119,427	B 1,048,563		
AUG	1,257,122	B 928,624		
SEP	1,046,271	1,005,059		
OCT	1,017,789	1,230,291		
NOV	1,316,561	1,508,174		
DEC	1,030,423	1,361,297		
JAN	1,506,560	1,341,568		
FEB	1,028,991	1,209,984	C	
MAR	803,457	1,031,960		
APR	948,743	1,066,717		
TOTAL	\$ 13,651,935	\$ 13,800,383	\$ 1,197,633	
AVERAGE	\$ 1,137,661	\$ 1,150,032	\$ 1,197,633	\$ 38,633

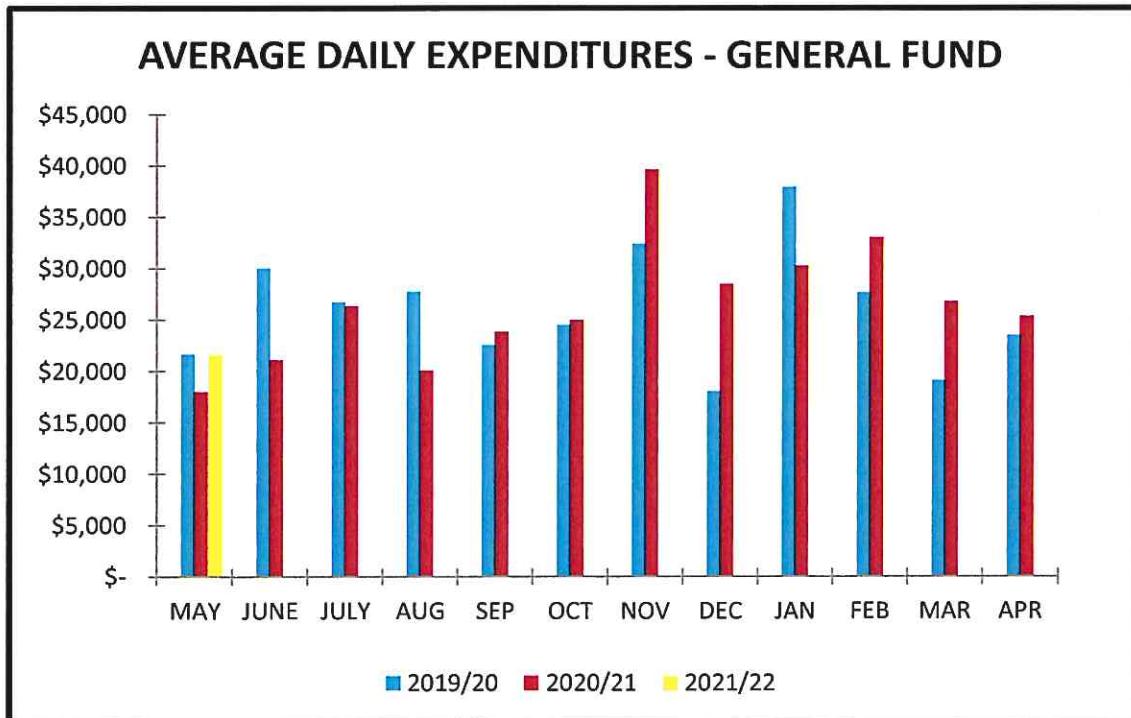
- A Includes retirement payout
 B Includes payment to LJ Morse for CRC exterior renovation
 C Includes police union retro payout



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

MONTH	FISCAL 2019/20	FISCAL 2020/21	FISCAL 2021/22
MAY	\$ 21,671	\$ 17,998	\$ 21,624
JUNE	30,024	21,103	
JULY	26,717	26,355	
AUG	27,764	20,070	
SEP	22,574	23,844	
OCT	24,513	24,973	
NOV	32,423	39,606	
DEC	18,049	28,465	
JAN	37,955	30,241	
FEB	27,647	33,000 A	
MAR	19,121	26,798	
APR	23,489	25,333	
AVERAGE	\$ 25,995	\$ 26,482	\$ 21,624
% CHANGE		1.87%	-18.35%

A Includes police union retro payout



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE	DIST	MADE	17-18	18-19	19-20	20-21	21-22	Difference from Prior Year			
MAY	FEB	\$	264,472	\$	276,118	\$	320,221	\$	307,589	\$	319,211	3.78%
JUNE	MAR		304,436		334,282		360,870		359,968			
JULY	APR		304,925		309,957		343,577		289,885			
AUG	MAY		345,478		376,154		397,471		356,759			
SEPT	JUNE		354,582		364,229		408,372		385,683			
OCT	JULY		313,701		320,062		380,773		415,157			
NOV	AUG		361,826		339,020		389,765		390,300			
DEC	SEPT		334,582		342,467		363,388		391,326			
JAN	OCT		312,400		329,103		375,088		404,167			
FEB	NOV		319,012		362,572		368,379		379,791			
MARCH	DEC		416,900		428,214		437,962		446,756			
APRIL	JAN		285,192		296,927		311,493		322,056			
TOTAL			\$ 3,917,506	\$ 4,079,105	\$ 4,457,359	\$ 4,449,437	\$ 319,211					
MTH AVG			\$ 326,459	\$ 339,925	\$ 371,447	\$ 370,786	\$ 319,211					
BUDGET			\$ 3,600,000	\$ 3,600,000	\$ 4,000,000	\$ 3,500,000	\$ 4,000,000					

YEAR TO DATE LAST YEAR : \$ 307,589

YEAR TO DATE THIS YEAR : \$ 319,211

DIFFERENCE : \$ 11,622

PERCENTAGE CHANGE : 3.78%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 4,000,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 7.98%

PROJECTION OF ANNUAL REVENUE : \$ 4,617,555

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 617,555

EST. PERCENT DIFF ACTUAL TO BUDGET 15.44%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
1.0% HOME RULE SALES TAX

MONTH	SALE		
DIST	MADE	20-21	21-22
MAY	FEB		\$ 154,012
JUNE	MAR		
JULY	APR		
AUG	MAY		
SEPT	JUNE		
OCT	JULY		
NOV	AUG		
DEC	SEPT		
JAN	OCT		
FEB	NOV		
MARCH	DEC		
APRIL	JAN	160,090	
TOTAL		\$ 160,090	\$ 154,012
MTH AVG			\$ 154,012
<i>BUDGET</i>		\$ -	\$ 2,370,000
YEAR TO DATE LAST YEAR :		\$ -	
YEAR TO DATE THIS YEAR :		\$ 154,012	
DIFFERENCE :		\$ 154,012	

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
1.0% BUSINESS DISTRICT SALES TAX

MONTH	SALE MADE								Difference from Prior Year			
		DIST	17-18	18-19	19-20	20-21	21-22					
MAY	FEB	\$	33,892	\$	33,887	\$	47,967	\$	47,374	\$	44,976	-5.06%
JUNE	MAR		36,583		40,172		54,771		37,733			
JULY	APR		35,311		34,830		53,799		21,982			
AUG	MAY		38,019		39,441		57,570		29,216			
SEPT	JUNE		37,321		40,597		58,915		48,532			
OCT	JULY		34,773		38,253		56,043		52,052			
NOV	AUG		40,727		42,081		57,905		57,245			
DEC	SEPT		36,779		38,486		55,991		57,564			
JAN	OCT		35,522		44,158		53,534		50,283			
FEB	NOV		42,116		62,903		56,671		50,894			
MARCH	DEC		57,664		79,892		75,234		69,586			
APRIL	JAN		36,122		46,514		48,732		42,682			
TOTAL		\$	464,829	\$	541,214	\$	677,132	\$	565,143	\$	44,976	
MTH AVG		\$	38,736	\$	45,101	\$	56,428	\$	47,095	\$	44,976	
BUDGET		\$	518,650	\$	450,000	\$	485,000	\$	600,000	\$	500,000	

YEAR TO DATE LAST YEAR : \$ 47,374

YEAR TO DATE THIS YEAR : \$ 44,976

DIFFERENCE : \$ (2,398)

PERCENTAGE CHANGE : **-5.06%**

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 500,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 9.00%

PROJECTION OF ANNUAL REVENUE : \$ 536,536

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 36,536

EST. PERCENT DIFF ACTUAL TO BUDGET **7.3%**

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

MONTH	Note 1		Note 2		Note 3		Note 4		Difference from Prior Year
	17-18		18-19		19-20		20-21		
MAY	\$ 114,461		\$ 117,127		\$ 171,495		\$ 86,503		\$ 144,682 67.26%
JUNE	59,196		54,108		53,557		53,643		
JULY	78,309		73,159		80,093		85,105		
AUG	37,423		53,704		57,414		116,263		
SEPT	44,142		52,413		50,814		66,251		
OCT	67,208		81,459		90,661		95,425		
NOV	50,580		58,669		59,170		64,672		
DEC	44,530		48,629		55,914		57,245		
JAN	64,897		70,855		78,153		91,492		
FEB	93,937		85,245		80,519		96,490		
MARCH	47,225		51,328		60,474		66,726		
APRIL	72,516		82,444		88,736		106,167		
TOTAL	\$ 774,424		\$ 829,140		\$ 927,000		\$ 985,982		\$ 144,682
MTH AVG	\$ 64,535		\$ 69,095		\$ 77,250		\$ 82,165		\$ 144,682
BUDGET	\$ 862,540		\$ 736,319		\$ 815,000		\$ 717,000		\$ 854,000

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%)

Note 4: Village budget reduced 10% for State of IL plus 15% for COVID-19

YEAR TO DATE LAST YEAR: \$ 86,503

YEAR TO DATE THIS YEAR: \$ 144,682

DIFFERENCE: \$ 58,179

PERCENTAGE CHANGE: **67.26%**

BUDGETED REVENUE: \$ 854,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 16.94%

PROJECTION OF ANNUAL REVENUE : \$ 1,649,120

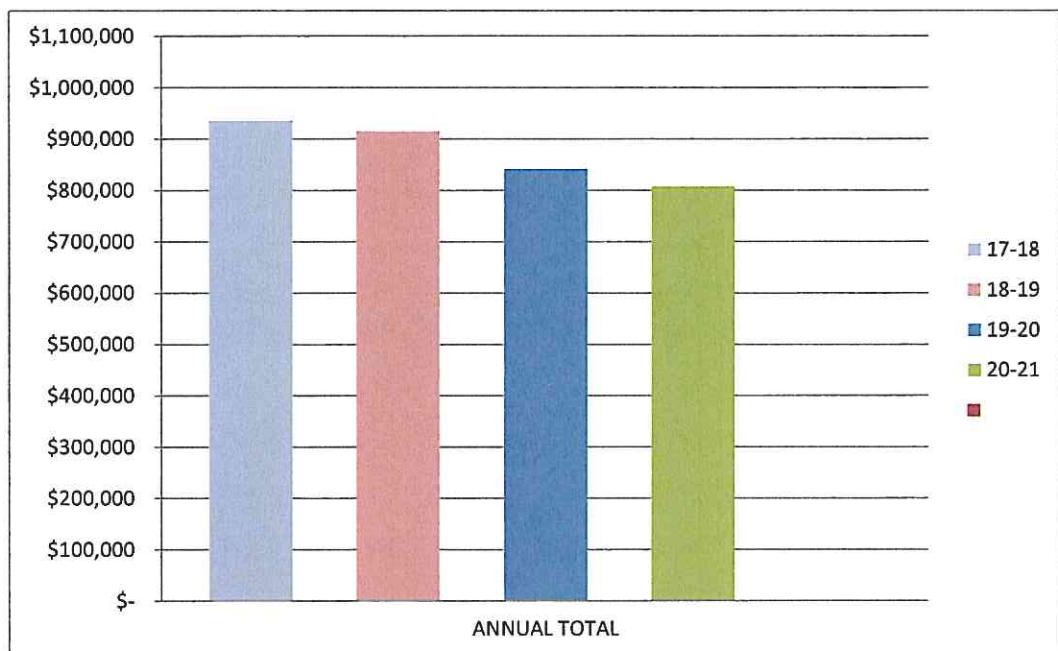
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 795,120

EST. PERCENT DIFF ACTUAL TO BUDGET **93.1%**

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

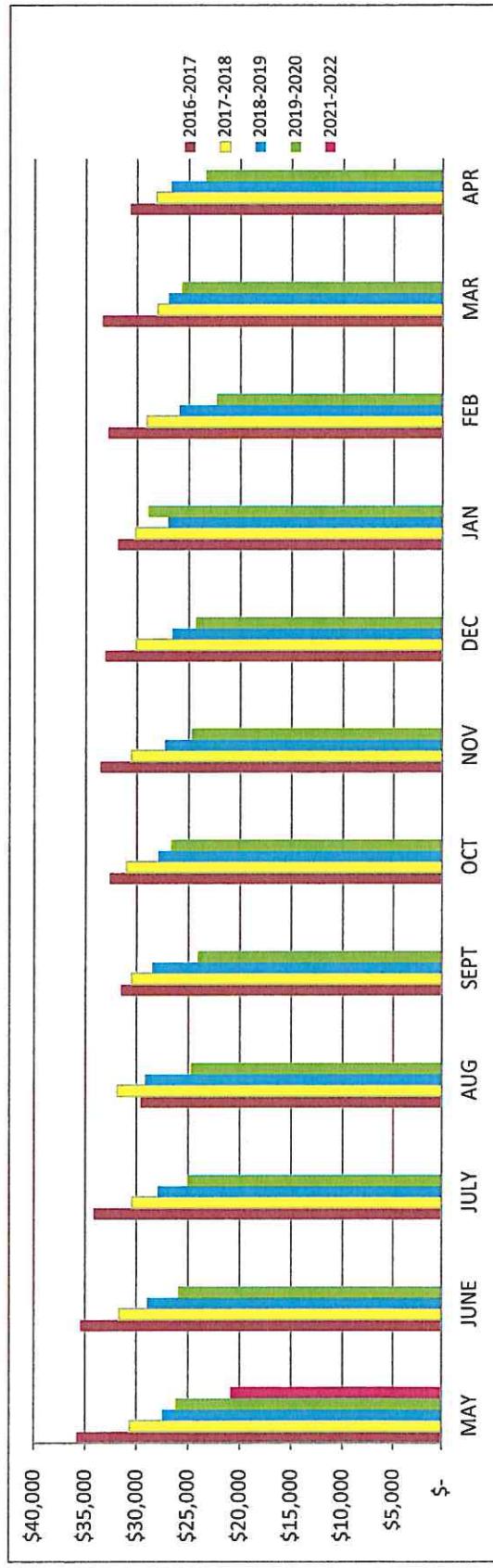
Telecommunications Tax - 6%
Nicor & Com-Ed - 5%

MONTH	17-18	18-19	19-20	20-21	21-22	Difference from Prior Year
MAY	\$ 71,829	\$ 73,377	\$ 67,576	\$ 63,134	\$ 61,807	-2.10%
JUNE	72,444	66,122	61,990	57,971		
JULY	73,703	68,284	63,109	61,197		
AUG	79,315	76,782	69,155	71,673		
SEPT	78,406	74,848	73,700	71,627		
OCT	76,352	77,551	70,250	68,431		
NOV	69,376	70,012	64,343	57,256		
DEC	73,501	71,174	67,069	62,318		
JAN	81,944	81,654	79,863	70,463		
FEB	96,949	83,737	76,377	75,525		
MARCH	84,801	90,851	78,561	79,561		
APRIL	77,637	81,337	70,076	68,285		
TOTAL	\$ 936,257	\$ 915,729	\$ 842,069	\$ 807,441	\$ 61,807	
MTH AVG	\$ 78,021	\$ 76,311	\$ 70,172	\$ 67,287	\$ 61,807	
BUDGET	\$ 1,000,000	\$ 950,000	\$ 898,000	\$ 850,000	\$ 812,000	
YEAR TO DATE LAST YEAR:			\$ 63,134			
YEAR TO DATE THIS YEAR:			\$ 61,807			
DIFFERENCE:			\$ (1,327)			
PERCENTAGE CHANGE:			-2.10%			
BUDGETED REVENUE:				\$ 812,000		
PERCENTAGE OF YEAR COMPLETED :					8.33%	
PERCENTAGE OF REVENUE TO DATE :					7.61%	
PROJECTION OF ANNUAL REVENUE :				\$ 790,470		
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (21,530)		
EST. PERCENT DIFF ACTUAL TO BUDGET				-2.7%		



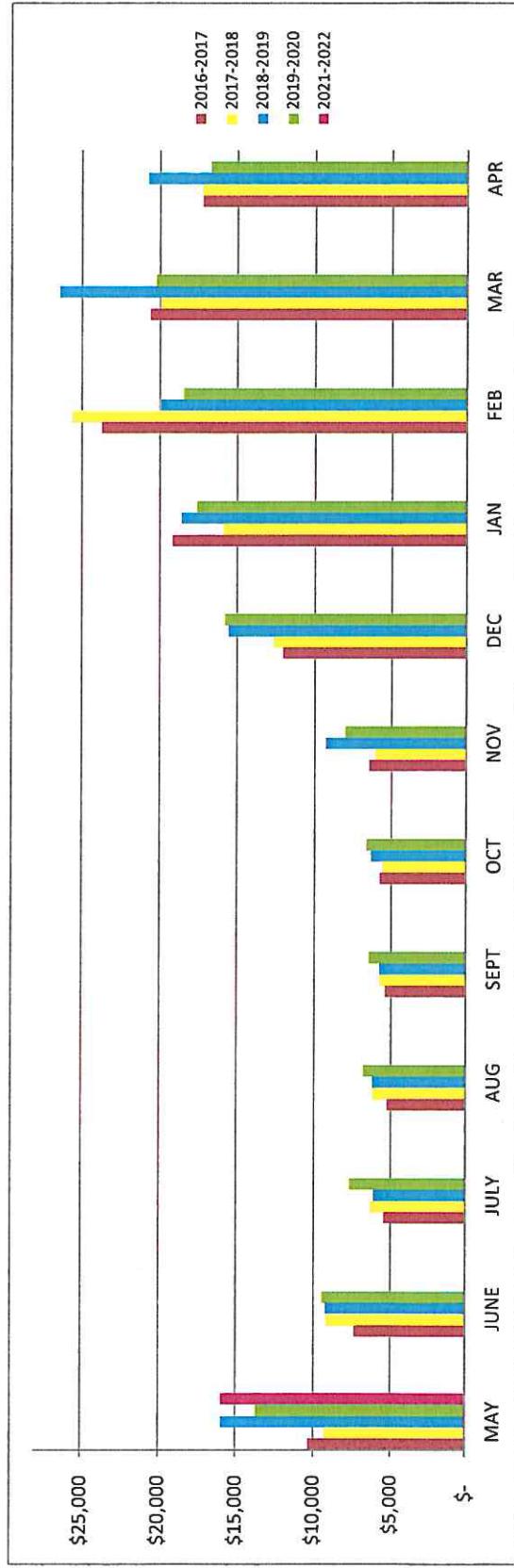
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
MAY	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182	\$ 23,080	\$ 20,824
JUNE	35,405	31,679	28,991	25,921	24,209	
JULY	34,133	30,435	27,985	25,080	24,416	
AUG	29,565	31,879	29,221	24,736	23,565	
SEPT	31,506	30,495	28,519	24,084	23,655	
OCT	32,636	31,009	27,985	26,712	24,039	
NOV	33,567	30,559	27,346	24,746	21,652	
DEC	33,074	30,112	26,616	24,315	21,434	
JAN	31,848	30,180	27,034	28,967	22,029	
FEB	32,796	29,102	25,975	22,329	19,465	
MAR	33,363	28,050	27,021	25,711	22,135	
APR	30,616	28,170	26,725	23,359	20,263	
TOTAL:	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 269,942	\$ 20,824
						<i>5 year annual average: \$ 331,924</i>



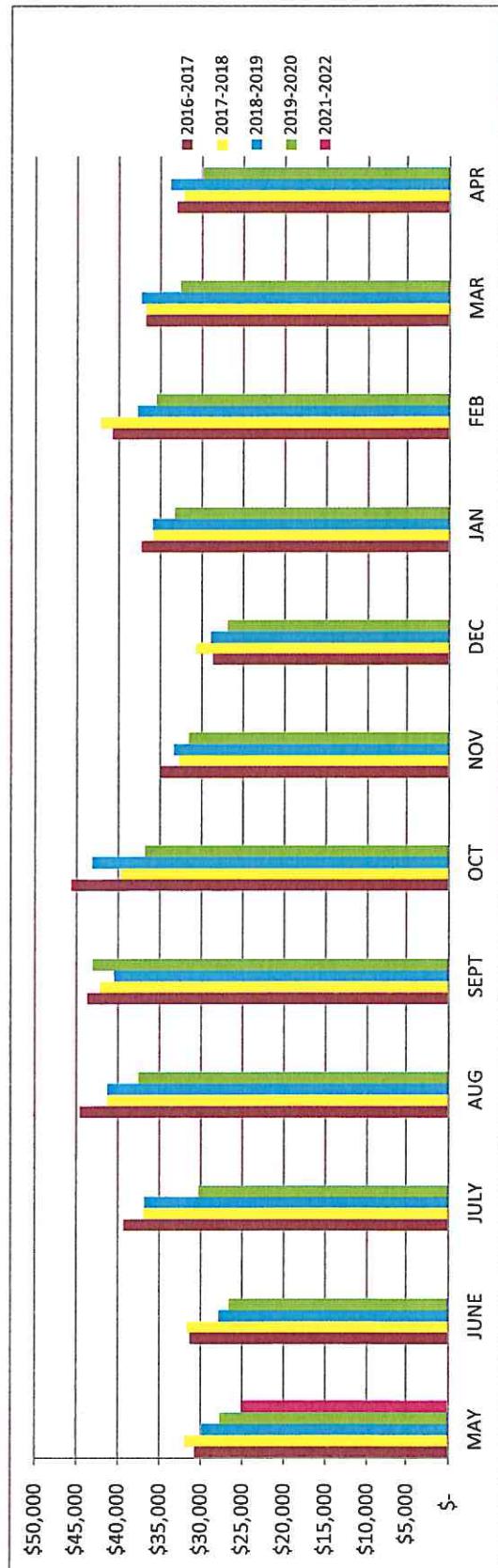
VILLAGE OF WILLOWSBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
MAY	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692	\$ 12,652	\$ 15,924
JUNE	7,347	9,161	9,247	9,463	9,727	
JULY	5,462	6,341	6,155	7,695	7,063	
AUG	5,261	6,175	6,253	6,826	6,702	
SEPT	5,386	5,736	5,810	6,482	6,746	
OCT	5,747	5,600	6,372	6,657	7,123	
NOV	6,471	6,071	9,305	8,023	8,278	
DEC	12,010	12,635	15,590	15,814	13,520	
JAN	19,149	15,856	18,618	17,596	19,380	
FEB	23,695	25,618	19,961	18,474	21,099	
MAR	20,597	19,908	26,447	20,236	25,496	
APR	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	<u>16,723</u>	<u>16,984</u>	
TOTAL:	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 154,770	\$ 148,240



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
MAY	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702	\$ 27,402	\$ 25,059
JUNE	31,275	31,604	27,884	26,606	24,035	
JULY	39,258	36,927	36,894	30,334	29,718	
AUG	44,561	41,261	41,308	37,593	41,406	
SEPT	43,660	42,175	40,520	43,134	41,226	
OCT	45,590	39,743	43,194	36,881	37,269	
NOV	34,959	32,746	33,361	31,574	27,326	
DEC	28,636	30,754	28,968	26,940	27,364	
JAN	37,269	35,908	36,002	33,300	29,054	
FEB	40,701	42,229	37,801	35,574	34,961	
MAR	36,699	36,843	37,383	32,614	31,930	
APR	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	<u>29,994</u>	<u>31,038</u>	
TOTAL:	\$ 446,258	\$ 434,314	\$ 427,043	\$ 392,246	\$ 382,729	\$ 25,059
						5 year annual average: \$ 416,518



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL GAS TAX

MONTH		Note 1		Note 2		Difference from Prior Year
		19-20	20-21	21-22		
MAY		\$ -	\$ 14,243	\$ 18,783		31.88%
JUNE		-	14,814			
JULY		-	19,462			
AUG		-	33,756			
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	26,686			
TOTAL		\$ 252,720	\$ 18,783			
MTH AVG			\$ 18,783			
BUDGET		\$ 275,000	\$ 253,326			

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:	\$ 14,243
YEAR TO DATE THIS YEAR:	\$ 18,783
DIFFERENCE:	\$ 4,540
PERCENTAGE CHANGE:	31.88%
BUDGETED REVENUE:	\$ 253,326
PERCENTAGE OF YEAR COMPLETED :	8.33%
PERCENTAGE OF REVENUE TO DATE :	7.41%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	17-18	18-19	19-20	20-21	21-22	Difference from Prior Year
MAY	\$ 39,855	\$ 40,666	\$ 45,278	\$ 22,135	\$ 55,974	152.88%
JUNE	43,516	44,029	47,281	33,862		
JULY	42,679	47,244	49,632	37,576		
AUG	41,124	44,386	47,229	40,039		
SEPT	44,371	44,262	47,289	43,081		
OCT	41,841	44,738	44,074	40,585		
NOV	40,921	41,827	46,319	37,683		
DEC	40,544	44,667	43,028	38,382		
JAN	58,256	44,111	50,666	39,762		
FEB	39,067	46,802	38,894	35,213		
MARCH	36,762	39,793	44,330	35,491		
APRIL	45,969	46,283	33,620	41,864		
TOTAL	\$ 514,905	\$ 528,808	\$ 537,640	\$ 445,673	\$ 55,974	
MTH AVG	\$ 42,909	\$ 44,067	\$ 44,803	\$ 37,139	\$ 55,974	
BUDGET	\$ 485,000	\$ 485,000	\$ 500,000	\$ 400,000	\$ 450,000	
YEAR TO DATE LAST YEAR:					\$ 22,135	
YEAR TO DATE THIS YEAR:					\$ 55,974	
DIFFERENCE:					\$ 33,839	
PERCENTAGE CHANGE:					152.88%	
BUDGETED REVENUE:					\$ 450,000	
PERCENTAGE OF YEAR COMPLETED :					8.33%	
PERCENTAGE OF REVENUE TO DATE :					12.44%	
PROJECTION OF ANNUAL REVENUE :					\$ 1,126,998	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 676,998	
EST. PERCENT DIFF ACTUAL TO BUDGET					150.44%	

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL HOTEL/MOTEL TAXES**

Note 1, 2

MONTH	17-18	18-19	19-20	20-21	21-22	Difference from Prior Year
MAY	\$ 20,240	\$ 19,596	\$ 20,574	\$ 10,247	\$ 21,105	3 105.96%
JUNE	22,069	24,542	23,851	17,833		
JULY	25,925	28,692	26,312	17,492		
AUG	27,346	28,026	27,034	20,469		
SEPT	21,506	22,570	26,252	19,324		
OCT	27,690	23,943	19,660	16,551		
NOV	21,655	23,345	21,112	7,733		
DEC	17,117	17,997	19,517	10,374		
JAN	14,899	15,768	17,169	9,125		
FEB	12,963	15,144	15,871	14,875		
MARCH	13,893	14,187	11,116	8,687		
APRIL	17,918	19,097	11,764	11,093		
TOTAL	\$ 243,221	\$ 252,907	\$ 240,232	\$ 163,803	\$ 21,105	
MTH AVG	\$ 20,268	\$ 21,076	\$ 20,019	\$ 13,650	\$ 21,105	
BUDGET	\$ 232,365	\$ 246,000	\$ 248,000	\$ 216,000	\$ 184,119	
						<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 - Delta Marriott made 3 payments to catch up delinquent months.

YEAR TO DATE LAST YEAR:	\$ 10,247
YEAR TO DATE THIS YEAR:	\$ 21,105
DIFFERENCE:	\$ 10,858

PERCENTAGE CHANGE: **105.96%**

BUDGETED REVENUE:	\$ 184,119
PERCENTAGE OF YEAR COMPLETED :	8.33%
PERCENTAGE OF REVENUE TO DATE :	11.46%
PROJECTION OF ANNUAL REVENUE :	\$ 337,373
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 153,254
EST. PERCENT DIFF ACTUAL TO BUDGET	83.24%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST	Note 1							Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22			
MAY	\$ 16,151	\$ 10,691	\$ 10,567	\$ 4,026	\$ 21,661			438.03%
JUNE	13,897	16,043	9,197	7,987				
JULY	11,415	7,454	15,022	13,622				
AUG	20,048	11,967	9,650	13,578				
SEPT	12,359	8,190	11,409	9,934				
OCT	12,269	13,672	13,808	15,279				
NOV	9,357	11,179	3,074	6,844				
DEC	10,790	10,998	16,657	9,840				
JAN	9,705	10,916	23,297	16,850				
FEB	11,525	12,376	10,422	13,238				
MARCH	11,820	8,467	15,919	13,980				
APRIL	15,939	9,979	2,819	17,752				
TOTAL	\$ 155,275	\$ 131,932	\$ 141,841	\$ 142,930	\$ 21,661			
DUI Fines	\$ -	\$ -	\$ 2,762	\$ 3,456	\$ -			0%
Overweight	\$ -	\$ -	\$ 9,632	\$ 6,935	\$ 100			0%
Circuit Court	\$ 125,993	\$ 104,904	\$ 90,723	\$ 61,114	\$ 14,246			66%
Village issued	\$ 29,282	\$ 27,028	\$ 38,724	\$ 71,425	\$ 7,315			34%
	\$ 155,275	\$ 131,932	\$ 141,841	\$ 142,930	\$ 21,661			100%
BUDGET	\$ 130,000	\$ 130,000	\$ 125,000	\$ 123,000	\$ 157,567			
YEAR TO DATE LAST YEAR :					\$ 4,026			
YEAR TO DATE THIS YEAR :					\$ 21,661			
DIFFERENCE :					\$ 17,635			
PERCENTAGE CHANGE					438.03%			
BUDGETED REVENUE:					\$ 157,567			
PERCENTAGE OF YEAR COMPLETED :					8.33%			
PERCENTAGE OF REVENUE TO DATE :					13.75%			
PROJECTION OF ANNUAL REVENUE :					\$ 769,003			
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 611,436			
EST. PERCENT DIFF ACTUAL TO BUDGET					388.05%			

Note 1 - Began collecting overweight truck fines in August 2019

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1					Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22	
MAY	\$ 57,850	\$ 75,711	\$ 53,890	\$ 33,100	\$ 59,850	80.82%
JUNE	48,425	69,125	50,335	50,400		
JULY	60,185	82,250	73,600	57,750		
AUG	49,475	92,970	78,455	75,035		
SEPT	52,170	86,300	70,770	64,954		
OCT	50,230	95,425	67,034	64,733		
NOV	51,165	84,560	60,280	51,575		
DEC	50,575	85,365	66,015	50,150		
JAN	44,045	73,419	58,086	39,700		
FEB	64,700	68,560	47,375	31,342		
MARCH	71,567	59,010	50,250	57,025		
APRIL	74,330	59,345	41,065	66,250		
TOTAL	\$ 674,717	\$ 932,040	\$ 717,155	\$ 642,014	\$ 59,850	
MTH AVG	\$ 56,226	\$ 77,670	\$ 59,763	\$ 53,501	\$ 59,850	
BUDGET	\$ 560,000	\$ 560,000	\$ 600,000	\$ 565,000	\$ 600,000	
YEAR TO DATE LAST YEAR :					\$ 33,100	
YEAR TO DATE THIS YEAR :					\$ 59,850	
DIFFERENCE :					\$ 26,750	
PERCENTAGE CHANGE:					80.82%	
BUDGETED REVENUE:					\$ 600,000	
PERCENTAGE OF YEAR COMPLETED :					8.33%	
PERCENTAGE OF REVENUE TO DATE :					9.98%	
PROJECTION OF ANNUAL REVENUE :					\$ 1,160,862	
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 560,862	
EST. PERCENT DIFF ACTUAL TO BUDGET					93.5%	

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	Note 1		Note 2		Note 3		Note 4		Difference from Prior Year
	17-18	18-19	18-19	19-20	19-20	20-21	21-22	21-22	
MAY	\$ 74,352	\$ 53,165	\$ 25,054	\$ 41,190	\$ 33,722				-18.13%
JUNE	15,651	63,398	19,755	20,347					
JULY	34,261	87,643	86,908	29,770					
AUG	63,136	42,532	12,752	17,974					
SEPT	39,902	30,008	21,357	21,192					
OCT	60,823	24,737	58,337	17,996					
NOV	43,295	61,612	21,873	26,974					
DEC	11,428	23,253	15,659	31,368					
JAN	62,106	47,395	144,660	27,928					
FEB	27,862	230,171	30,132	28,636					
MARCH	28,651	16,948	28,820	30,498					
APRIL	150,099	29,191	150,230	21,091					
TOTAL	\$ 611,566	\$ 710,053	\$ 615,537	\$ 314,964	\$ 33,722				
MTH AVG	\$ 50,964	\$ 59,171	\$ 51,295	\$ 26,247	\$ 33,722				
BUDGET	\$ 240,000	\$ 250,000	\$ 275,000	\$ 285,000	\$ 300,000				

YEAR TO DATE LAST YEAR: \$ 41,190

YEAR TO DATE THIS YEAR: \$ 33,722

DIFFERENCE: \$ (7,468)

PERCENTAGE OF CHANGE: **-18.13%**

BUDGETED REVENUE: \$ 300,000

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 11.24%

PROJECTION OF ANNUAL REVENUE : \$ 257,859

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (42,141)

EST. PERCENT DIFF ACTUAL TO BUDGET **-14.05%**

Note 1 - commercial development includes Pete's Fresh Market, Delta Marriott & Compass Arena

Note 2 - commercial development includes Delta Marriott, former Turtle Wax bldg, ice arena & ROC Willowbrook storage

Note 3 - commercial development includes Target, Beyond Self Storage & Compass Arena

Note 4 - COVID year, no significant commercial activity

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

BILLING MONTH						Difference from Prior Year	
	17-18	18-19	19-20	20-21	21-22		
MAY	\$ 247,847	\$ 238,010	\$ 235,731	\$ 229,554	\$ 254,851		11.02%
JUNE	315,225	324,934	310,934	257,332			
JULY	238,556	231,577	226,646	227,241			
AUG	335,018	316,533	310,599	377,711			
SEPT	351,489	370,074	349,902	359,730			
OCT	257,241	240,680	250,311	249,489			
NOV	320,151	302,506	288,728	340,465			
DEC	329,836	309,763	271,826	287,278			
JAN	207,114	208,767	202,532	209,370			
FEB	250,258	252,660	247,636	249,550			
MARCH	301,012	304,339	302,192	273,204			
APRIL	207,182	208,825	200,062	213,425			
TOTAL	\$ 3,360,929	\$ 3,308,668	\$ 3,197,099	\$ 3,274,349	\$ 254,851		
MTH AVG	\$ 280,077	\$ 275,722	\$ 266,425	\$ 272,862	\$ 254,851		
BUDGET	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000	\$ 3,200,000	\$ 3,150,000		

The last rate increase was 12%, effective 1/1/15

YEAR TO DATE LAST YEAR:	\$ 229,554
YEAR TO DATE THIS YEAR:	\$ 254,851
DIFFERENCE:	\$ 25,297
PERCENTAGE OF INCREASE:	11.02%
 BUDGETED REVENUE:	\$ 3,150,000
PERCENTAGE OF YEAR COMPLETED :	8.33%
PERCENTAGE OF REVENUE TO DATE :	8.09%
PROJECTION OF ANNUAL REVENUE :	\$ 3,635,184
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 485,184
EST. PERCENT DIFF ACTUAL TO BUDGET	15.40%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	Note 1					Difference from Prior Year
	17-18	18-19	19-20	20-21	21-22	
MAY	\$ 18,698	\$ 19,550	\$ 18,903	\$ 25,329	\$ 28,133	11.07%
JUNE	18,958	17,998	17,323	20,055		
JULY	15,055	16,495	15,793	20,633		
AUG	19,740	19,360	19,740	25,250		
SEPT	18,646	18,668	28,399	29,463		
OCT	16,481	15,595	30,847	27,368		
NOV	18,870	20,460	28,304	27,005		
DEC	19,231	19,263	31,871	27,282		
JAN	18,870	18,549	37,488	28,350		
FEB	19,320	18,528	26,564	24,711		
MARCH	16,738	16,851	26,278	23,337		
APRIL	16,593	16,115	27,205	24,179		
TOTAL	\$ 217,200	\$ 217,432	\$ 308,715	\$ 302,962	\$ 28,133	
MTH AVG	\$ 18,100	\$ 18,119	\$ 25,726	\$ 25,247	\$ 28,133	
BUDGET	\$ 219,905	\$ 219,905	\$ 217,343	\$ 310,429	\$ 303,170	

YEAR TO DATE LAST YEAR : \$ 25,329

YEAR TO DATE THIS YEAR : \$ 28,133

DIFFERENCE : \$ 2,804

PERCENTAGE OF CHANGE:

11.07%

BUDGETED REVENUE: \$ 303,170

PERCENTAGE OF YEAR COMPLETED : 8.33%

PERCENTAGE OF REVENUE TO DATE : 9.28%

PROJECTION OF ANNUAL REVENUE : \$ 336,501

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 33,331

EST. PERCENT DIFF ACTUAL TO BUDGET 11.0%

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