

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 [www.willowbrookil.org](http://www.willowbrookil.org)

## AGENDA

### 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](mailto: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 24<sup>th</sup>.

**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 24<sup>th</sup> 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 WILLOWBROOK  
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 A	\$ 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**

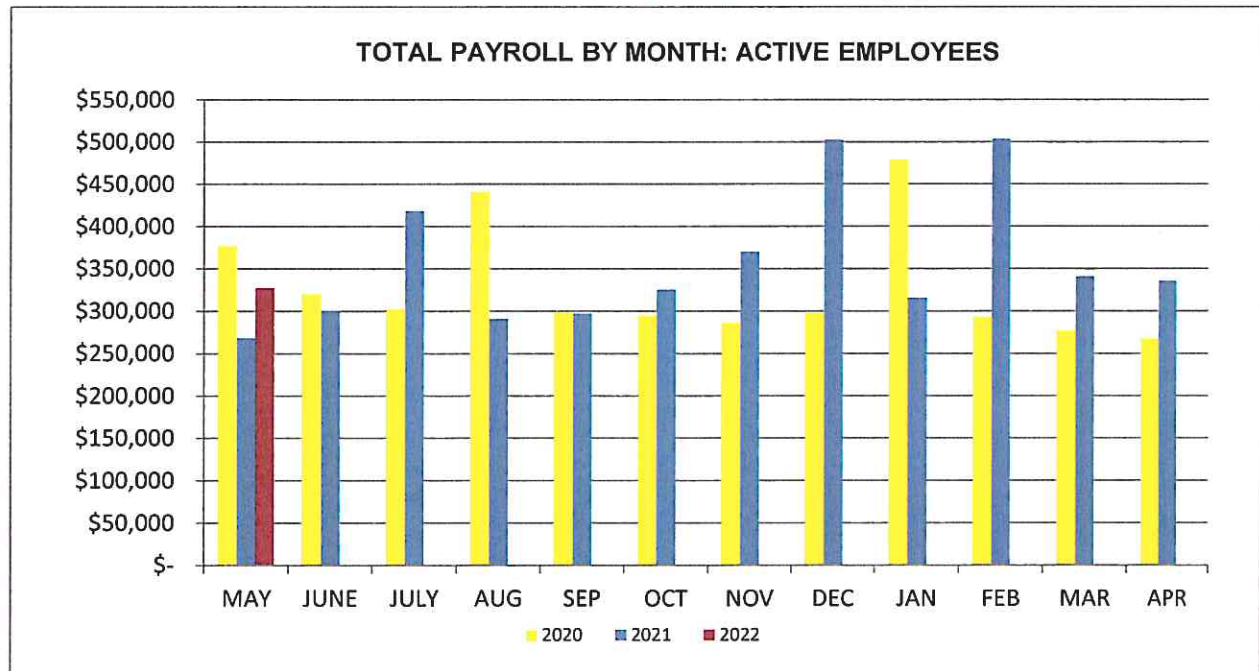
**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)**

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		
<b>TOTAL</b>	<b>\$ 3,937,518</b>	<b>26</b>	<b>\$ 4,269,210</b>	<b>26</b>	<b>\$ 327,564</b>	<b>2</b>
<b>AVERAGE PAYROLL</b>	<b>\$ 151,443</b>		<b>\$ 164,200</b>		<b>\$ 163,782</b>	
<b>CHANGE FROM PRIOR YEAR</b>			<b>8.42%</b>		<b>-0.25%</b>	

# Includes Village Administrator retirement payout

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

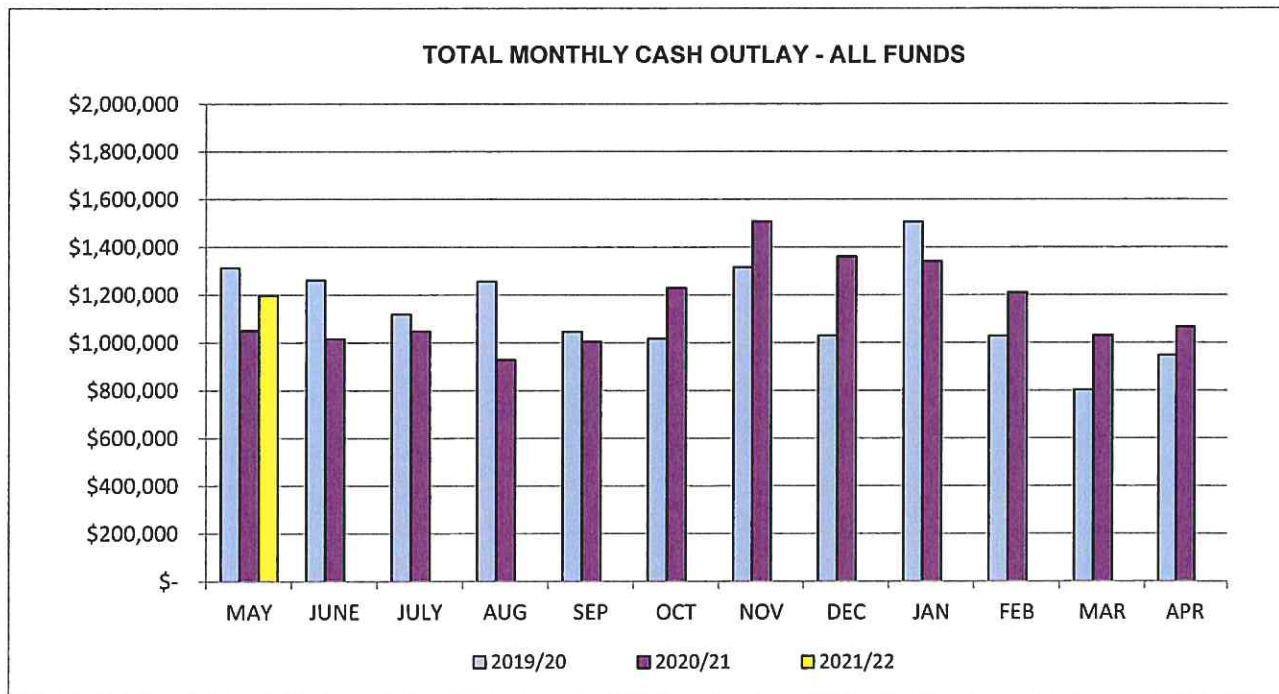
^^ Two regular payrolls and one retro payroll for police union salary increases



**VILLAGE OF WILLOWBROOK  
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

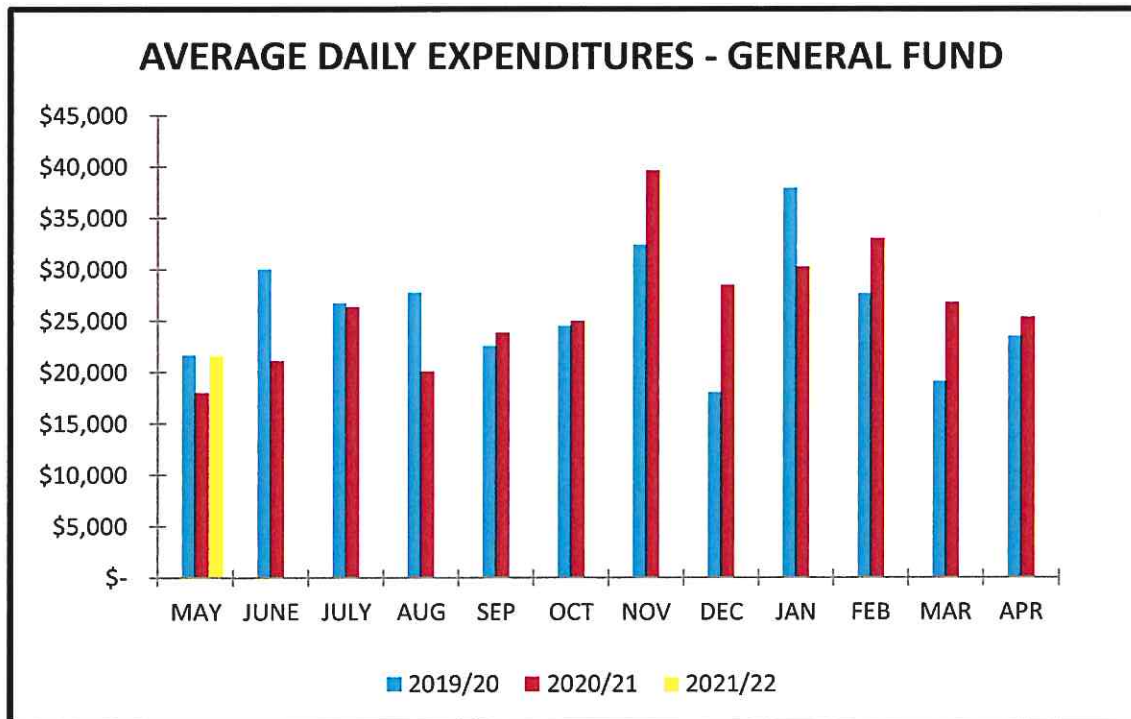




**VILLAGE OF WILLOWBROOK  
AVERAGE DAILY EXPENDITURES  
GENERAL FUND**

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 <sup>A</sup>	
MAR	19,121	26,798	
APR	23,489	25,333	
AVERAGE	\$ 25,995	\$ 26,482	\$ 21,624
% CHANGE		1.87%	-18.35%

<sup>A</sup> Includes police union retro payout



# VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE 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	
<b>BUDGET</b>		\$	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 DIST	SALE 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	
<b>TOTAL</b>		\$ 160,090	\$ 154,012
<b>MTH AVG</b>			\$ 154,012
<b>BUDGET</b>		\$ -	\$ 2,370,000
YEAR TO DATE LAST YEAR :		\$ -	
YEAR TO DATE THIS YEAR :		\$ 154,012	
DIFFERENCE :		\$ 154,012	

**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
1.0% BUSINESS DISTRICT SALES TAX**

MONTH DIST	SALE MADE		17-18	18-19	19-20	20-21	21-22	Difference from Prior Year
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	
<b>BUDGET</b>		\$	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 17-18	Note 2 18-19	Note 3 19-20	Note 4 20-21	21-22	Difference from Prior Year
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%**

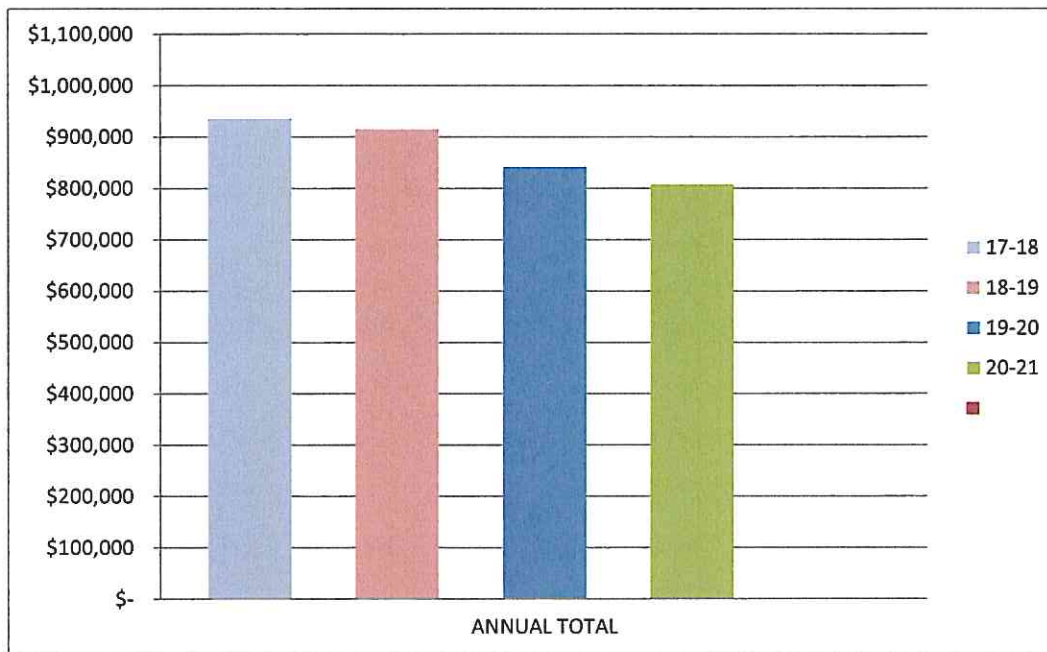
MONTH	17-18	18-19	19-20	20-21	21-22	Difference from Prior Year
MAY	\$ 71,829	\$ 73,377	\$ 67,576	\$ 63,134	\$ 61,807	-2.10%
JUNE	72,444	66,122	61,990	57,971		
JULY	73,703	68,284	63,109	61,197		
AUG	79,315	76,782	69,155	71,673		
SEPT	78,406	74,848	73,700	71,627		
OCT	76,352	77,551	70,250	68,431		
NOV	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:

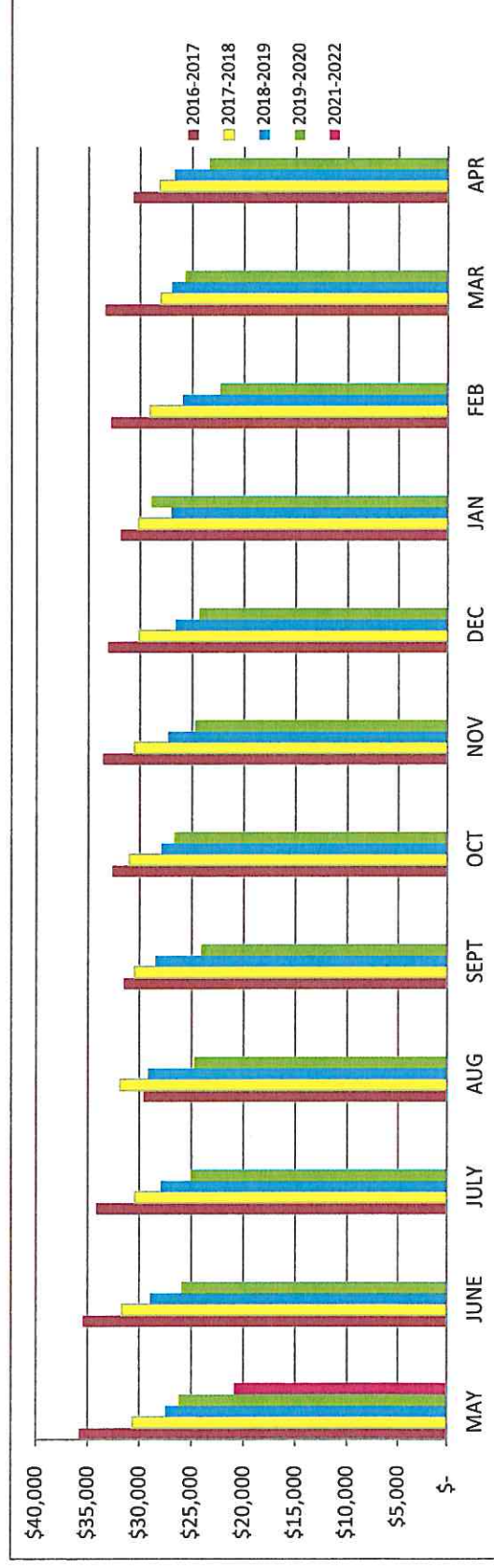
-2.10%

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%



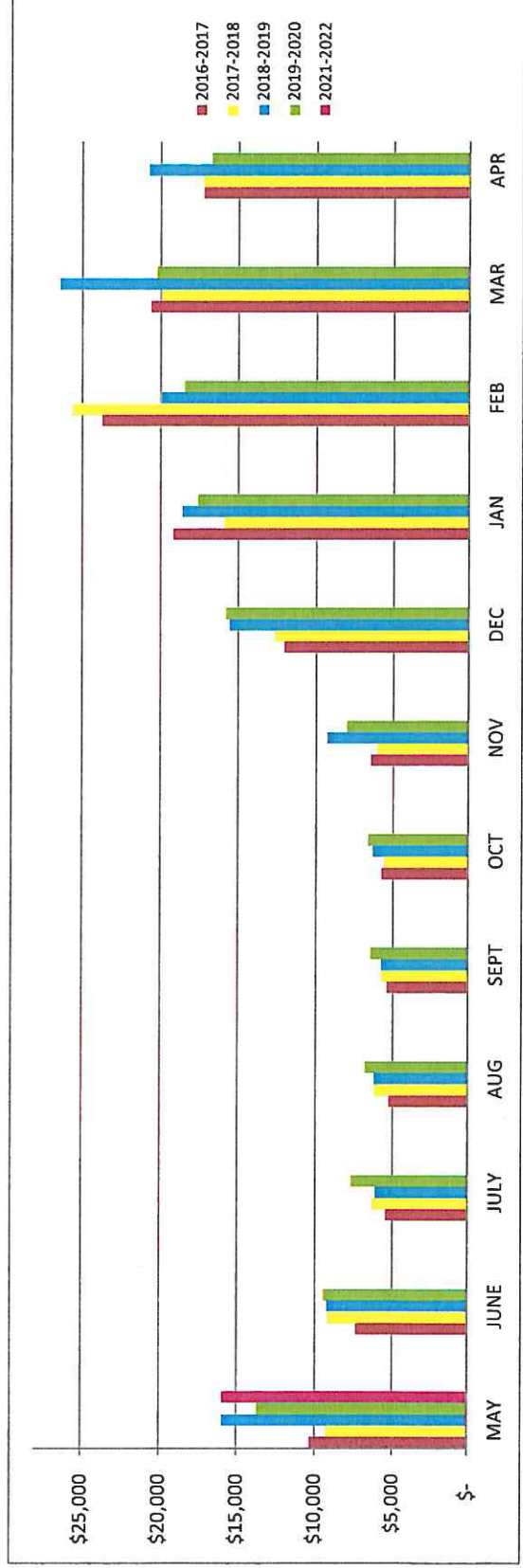
## VILLAGE OF WILLOWBROOK

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
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	YTD PRIOR YEAR \$ 23,080
FEB	32,796	29,102	25,975	22,329	19,465	YTD CURRENT YEAR \$ 20,824
MAR	33,363	28,050	27,021	25,711	22,135	DIFFERENCE \$ (2,256)
APR	30,616	28,170	26,725	23,359	20,263	PERCENTAGE CHANGE -9.77%
TOTAL:	\$ 394,283	\$ 362,320	\$ 330,934	\$ 302,142	\$ 269,942	5 year annual average: \$ 20,824



VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

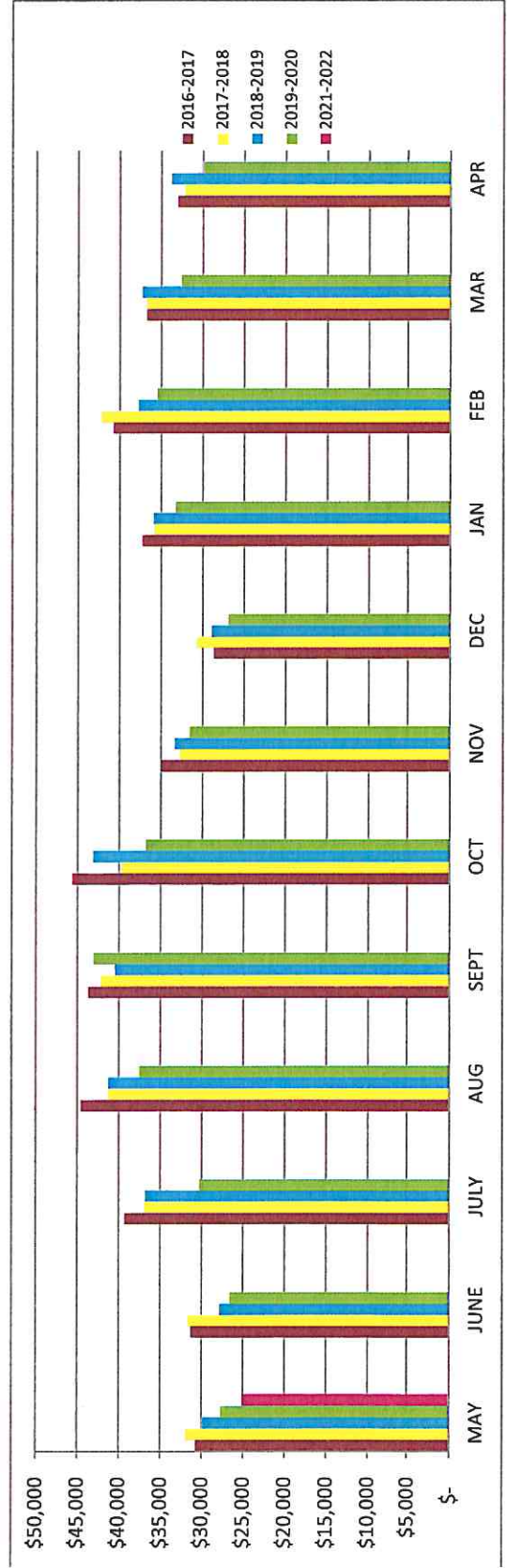
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
MAY	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692	\$ 12,652	\$ 15,924		
JUNE	7,347	9,161	9,247	9,463	9,727			
JULY	5,462	6,341	6,155	7,695	7,063			
AUG	5,261	6,175	6,253	6,826	6,702			
SEPT	5,386	5,736	5,810	6,482	6,746			
OCT	5,747	5,600	6,372	6,657	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			YTD PRIOR YEAR \$ 12,652
FEB	23,695	25,618	19,961	18,474	21,099			YTD CURRENT YEAR \$ 15,924
MAR	20,597	19,908	26,447	20,236	25,496			DIFFERENCE \$ 3,272
APR	17,197	17,257	20,770	16,723	16,984			PERCENTAGE CHANGE 25.86%
TOTAL:	\$ 138,626	\$ 139,622	\$ 160,503	\$ 147,681	\$ 154,770	\$ 15,924		5 year annual average: \$ 148,240





VILLAGE OF WILLOWBROOK  
UTILITY TAX  
COMMONWEALTH EDISON  
CASH BASIS

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
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		YTD PRIOR YEAR	\$ 27,402
FEB	40,701	42,229	37,801	35,574	34,961		YTD CURRENT YEAR	\$ 25,059
MAR	36,699	36,843	37,383	32,614	31,930		DIFFERENCE	\$ (2,343)
APR	32,988	32,209	33,842	29,994	31,038		PERCENTAGE CHANGE	-8.55%
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

Note 1

Note 2

MONTH	19-20	20-21	21-22	Difference from Prior Year
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						Difference from Prior Year	
	17-18	18-19	19-20	20-21	21-22		
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		
				(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 - 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%

<b>BUDGET</b>	\$	130,000	\$	130,000	\$	125,000	\$	123,000	\$	157,567
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YEAR TO DATE LAST YEAR :	\$	4,026
YEAR TO DATE THIS YEAR :	\$	21,661
DIFFERENCE :	\$	17,635

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 WILLOWBROOK FINANCIAL REPORT RED LIGHT FINES

MONTH	<i>Note 1</i>					Difference from
DIST	17-18	18-19	19-20	20-21	21-22	Prior Year
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 17-18	Note 2 18-19	Note 3 19-20	Note 4 20-21	21-22	Difference from Prior Year
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%
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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 WILLOWBROOK 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.*