

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org

A G E N D A

Mayor

Frank A. Trilla

Village Clerk

Leroy R. Hansen

Village Trustees

Sue Berglund

Umberto Davi

Terrence Kelly

Michael Mistele

Gayle Neal

Paul Oggerino

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, AUGUST 12, 2019, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a. July 8, 2019 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Electronic Board Agenda Packets
5. DISCUSSION – Revenue Enhancements
 - a. Hotel/Motel Tax Rate
 - b. Gas Tax Rate
 - c. Amendments to the Village of Willowbrook Video Gaming Code and Liquor Code
6. REPORT – Monthly Disbursement Reports – July 2019
7. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax
8. VISITOR'S BUSINESS
9. COMMUNICATIONS
10. ADJOURNMENT



MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JULY 8, 2019 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Chairwoman Berglund at 5:30 p.m.

2. ROLL CALL

Those present at roll call were Chairwoman Sue Berglund, Trustee Michael Mistele, Director of Finance Carrie Dittman and Village Administrator Brian Pabst.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, May 13, 2019 and minutes of the Special Joint Meeting of the Laws & Ordinances, Finance & Administration, Municipal Services and Public Safety Committees held on June 10, 2019 were reviewed. Motion to approve made by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

4. UPDATE – Business License survey

Director Dittman gave an update on the business license survey. Several municipalities responded, however, their fee structures range from a single flat fee for all businesses to numerous categories of businesses that are charged varying fees (similar to what Willowbrook currently does). One idea would be to charge a fee based on square footage of the building. Director Dittman inquired of the building department, and they do not have a comprehensive listing of all businesses and only have square footage on those that have applied for permits over the last 13 years or so. Prior staff had retail unit vacancy spreadsheets, and the finance dept. has data for businesses paying sales taxes, but there is no one comprehensive database at this time encompassing the information we need to charge a business license based on square footage. Administrator Pabst suggested we start with the utility billing database and add from there. Discussion ensued about hiring an intern to compile all of the data as this will be a massive undertaking.

5. REPORT – Monthly Disbursement Reports – May & June 2019

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

- Total cash outlay for all Village funds –fiscal Year to Date is \$2,576,591.
- Payroll monthly total for active employees including all funds - \$377,536 and \$320,347 (2 payrolls each month). The average payroll for the year was \$174,471, which is a 13.73% increase from the prior fiscal year. May payroll includes the payout of accumulated sick, vacation and other time due to retirement of the Village Administrator.
- Average daily outlay of cash for all Village funds for the current months: \$42,389 and \$42,084. Daily average fiscal YTD: \$42,237. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,288,296.
- Average daily expenditures for the General Fund only: \$21,671 & \$25,506. Fiscal YTD average is \$23,588 which is a 7.53% decrease from the prior year due to the non-continuance of large capital projects that occurred last year.

6. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax

The Committee reviewed and accepted the revenue trend reports for May & June and key items are highlighted below.

- Sales tax receipts - \$681,091 YTD up 11.58% from the prior year. Trending 13.8% over budget. The budget was increased this fiscal year by \$400,000.
- Business District sales tax receipts - Year to date is \$102,738, 38.72% above the prior year and 54.8% over budget. This represents collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from the Town Center plus Marshalls, Skechers & Pete's Fresh Market which have now opened and reported collections.
- Income Tax receipts - \$225,052 YTD up 31.43% compared to the prior year, 33.7% over budget. May is high as a result of many people owing more this year when filing their April tax returns. Director Dittman relayed that we budgeted for a continued 5% reduction in income taxes due to the state's reduction of 5%.
- Utility tax receipts - \$129,566 YTD down 7.12% from the prior year, 5.3% under budget, consisting of:
 - Telecomm tax - down 7.79%
 - Northern IL gas – down 8.20%
 - ComEd - down 5.99%
- Places of Eating Tax receipts - \$92,559 YTD up 9.29% compared to the prior year, trending 15.58% over budget.
- Fines - \$20,246 YTD down 24.27% compared with the prior year, 20.07% under budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that we are now breaking fine revenue down by overweight permits, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$104,225 down 28.04% from the prior year receipts, trending 11.8% over budget. All three approaches are live.
- Building Permit receipts - \$42,809 YTD down 63.27% from the prior year, 5.17% below budget. Much of this is due to one-time, non-recurring projects that occurred this time last year, which has been excluded to arrive at the budgeted amount.
- Water sales receipts - \$546,665 YTD down 2.89% from the prior year, 0.41% above budget.
- Hotel/Motel Tax receipts - \$44,425 up 0.65% compared with the prior year. The revenue is trending at 2.6% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$36,226 YTD, down 3.52% from the prior year, 3.5% below budget.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

Director Dittman addressed Trustee Berglund's email forwarded regarding cyber security hacks on a city in Florida. Director Dittman described the current/new levels of ransomware protection that we have, and also that we have our IT consultant researching what other safeguards may be available.

9. ADJOURNMENT

Motion to adjourn at 6:20 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)

FINANCE AND ADMISITRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION Hotel Tax		COMMITTEE REVIEW <input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety <input type="checkbox"/> Law & Ordinances Meeting Date: August 12, 2019
<p><input type="checkbox"/> Discussion Only <input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)</p> <p><input type="checkbox"/> Seeking Feedback <input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)</p> <p><input type="checkbox"/> Regular Report <input type="checkbox"/> Report/documents requested by Committee</p>		
ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER HISTORY) The Village of Willowbrook is recommending in Section 11-3-1 of Chapter 3 of Title 11 that we increase our current 5% Hotel Tax to 6%.		
ITEM COMMENTARY (BACKGROUND, DISCUSSION, RECOMMENDATIONS, ETC.) We currently receive about \$250,000 per year in revenues. A portion of that money is sent to the DuPage County Visitor and Convention Bureau. The additional 1% would bring in approximately \$50,000. The revenue will continue to assist the Village with marketing and other expenses related to improving our image, etc.		
STAFF RECOMMENDATION Recommended for formal Village Board consideration on September 9, 2019.		

PERIOD ENDING 07/31/2019

GL NUMBER	DESCRIPTION	2019-20 AMENDED BUDGET	END BALANCE 07/31/2019	% BDGT REMAIN
Fund 03 - HOTEL/MOTEL TAX FUND				
Assets				
03-00-110-114	IL FUNDS HOTEL/MOTEL - 5948		476,982.90	
03-00-110-257	COMMUNITY BANK OF WB - 0275		85,474.54	
03-00-130-115	ACCOUNTS RECEIVABLE		22,082.18	
TOTAL ASSETS			584,539.62	
Fund Equity				
03-00-300-101	FUND BALANCE		344,963.15	
TOTAL FUND EQUITY			344,963.15	
Revenues				
03-00-310-205	HOTEL/MOTEL TAX	248,000.00	70,736.85	71.48
03-00-320-108	INTEREST INCOME	6,000.00	2,897.84	51.70
TOTAL REVENUES		254,000.00	73,634.69	71.01
Expenditures				
03-53-401-307	FEES DUES SUBSCRIPTIONS	12,000.00	0.00	100.00
03-53-401-311	POSTAGE & METER RENT	250.00	0.00	100.00
03-53-435-303	WILLOWBROOK MOBILE PHONE APP	1,200.00	0.00	100.00
03-53-435-308	GRANT PILOT PROGRAM	5,000.00	0.00	100.00
03-53-435-316	LANDSCAPE BEAUTIFICATION	10,460.00	2,750.00	73.71
03-53-435-317	ADVERTISING - DCVB	25,000.00	0.00	100.00
03-53-435-318	ADVERTISING - VILLAGE	50,000.00	0.00	100.00
03-53-435-319	CHAMBER DIRECTORY	3,000.00	3,000.00	0.00
03-53-436-378	WINE & DINE INTELLIGENTLY	2,000.00	0.00	100.00
03-53-436-379	SPECIAL PROMOTIONAL EVENTS	2,500.00	0.00	100.00
TOTAL EXPENDITURES		111,410.00	5,750.00	94.84
Total Fund 03 - HOTEL/MOTEL TAX FUND				
TOTAL ASSETS			584,539.62	
BEG. FUND BALANCE - 2018-19			344,963.15	
+ NET OF REVENUES/EXPENDITURES - 2018-19			171,691.78	
+ NET OF REVENUES & EXPENDITURES		142,590.00	67,884.69	52.39
= ENDING FUND BALANCE			584,539.62	
+ LIABILITIES			0.00	
= TOTAL LIABILITIES AND FUND BALANCE			584,539.62	

ORDINANCE NO. 19-O—

**AN ORDINANCE AMENDING CHAPTER 3, ENTITLED “MUNICIPAL HOTEL TAX,”
OF TITLE 11, ENTITLED “TAXES”, OF THE WILLOWBROOK MUNICIPAL CODE
OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS**

BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1. That Section 11-3-1 of Chapter 3, entitled “Municipal Hotel Tax,” of Title 11, entitled “Taxes,” of the Willowbrook Municipal Code of the Village of Willowbrook, DuPage County, Illinois is hereby amended by deleting therefrom “five percent (5%) and inserting therefore “six percent (6%).”

SECTION 2. That Section 11-3-3, entitled “Definitions,” of Chapter 3, entitled “Municipal Hotel Tax,” of Title 11, entitled “Taxes,” of the Willowbrook Municipal Code of the Village of Willowbrook, DuPage County, Illinois is hereby amended by deleting therefrom the definition of “Hotel” and inserting therefore the following:

HOTEL: Any building or buildings in which the public may, for monetary consideration, obtain living quarters, sleeping, shelter, or housekeeping accommodations. The term includes hotels, motels, inns, tourist homes, courts, lodging houses, rooming houses, apartment houses, hostels, bed and breakfasts, and properties or portions thereof rented or leased through Airbnb or similar online marketplace or hospitality service brokerage.

SECTION 3. That Section 11-3-8, entitled “Application of Proceeds,” of Chapter 3, entitled “Municipal Hotel Tax,” of Title 11, entitled “Taxes,” of the Willowbrook Municipal Code of the Village of Willowbrook, DuPage County, Illinois is hereby deleted in its entirety.

SECTION 4. This Ordinance shall be in full force and effect ten (10) days from and after its passage, approval and publication, in pamphlet form, in the manner provided by law.

SECTION 5. This Ordinance shall be in full force and effect on and after _____, 2019.

PASSED and APPROVED this _____ of _____, 2019.

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Leroy Hansen, Village Clerk

ROLL CALL VOTE: AYES: _____

 NAYS: _____

 ABSTENTIONS: _____

 ABSENT: _____

Published in pamphlet form
this ____ day of _____, 2019.

Leroy Hansen, Village Clerk

FINANCE AND ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION Motor Fuel Gas Tax	COMMITTEE REVIEW <input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety <input type="checkbox"/> Law & Ordinances Meeting Date: August 12, 2019
<p><input type="checkbox"/> Discussion Only <input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)</p> <p><input type="checkbox"/> Seeking Feedback <input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board)</p> <p><input type="checkbox"/> Regular Report <input type="checkbox"/> Report/documents requested by Committee</p>	
ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER HISTORY) This would be the first Village implemented motor fuel gas revenue item considered.	
ITEM COMMENTARY (BACKGROUND, DISCUSSION, RECOMMENDATIONS, ETC.) Faced with pension costs, unanticipated legal bills and ambient air environmental testing, staff is proposing a revenue stream that captures \$.05 cents per gallon of gas sold. Since the vast majority of gas station customers are from out of town, most of the additional revenue will be paid by non-residents. Additionally, it has been found that once the tax is imposed, the motor fuel distributor typically maintains a rate that remains competitive with surrounding gas stations. Subsequently, in most cases, little if any increase is realized at the pump.	
STAFF RECOMMENDATION Recommended for formal Village Board consideration on August 26, 2019.	

ORDINANCE NO. 19-0-__

**AN ORDINANCE AMENDING TITLE 11, ENTITLED "TAXES", OF THE
WILLOWBROOK MUNICIPAL CODE OF THE VILLAGE OF WILLOWBROOK,
DUPAGE COUNTY, ILLINOIS BY INSERTING THEREIN CHAPTER 2, ENTITLED
"TAX ON PURCHASE OF MOTOR FUEL AT RETAIL"**

BE IT ORDAINED BY THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS, AS FOLLOWS:

SECTION 1. That Title 11, entitled "Taxes," of the Willowbrook Municipal Code of the Village of Willowbrook, DuPage County, Illinois is hereby amended by inserting therein Chapter 2, entitled "Tax on Purchase of Motor Fuel at Retail," which shall read as follows:

CHAPTER 2

TAX ON PURCHASE OF MOTOR FUEL AT RETAIL

11-2-1 ENTITLEMENT. This Chapter shall be known and cited as the Village of Willowbrook Tax on the Purchase of Motor Fuel at Retail and the tax imposed herein shall be known as the Village of Willowbrook Tax on the Purchase of Motor Fuel.

11-2-2 DEFINITIONS. For the purposes of this Chapter, whenever any of the following words, terms or definitions are used herein, they shall have the meaning ascribed to them in this Section:

(A) "Dealer" means every person engaged in the business of the retail sale of motor fuel.

(B) "Motor Fuel" means all volatile and inflammable liquids produced, blended or compounded for the purpose of, or which are suitable or practicable for, operating internal combustion engines.

(C) "Person" means any natural person, receiver, administrator, executor, conservator, assignee, trust in perpetuity, trust, estate, firm, co-partnership, joint venture, club, company, business trust, domestic or foreign corporation, association, syndicate, society or any group of individuals acting as a unit, whether mutual, cooperative, fraternal nonprofit, or otherwise; whenever the term "person" is used in any clause prescribing and imposing a penalty, the term as applied to associations shall mean that the owners or part owners thereof and, as applied to corporations, the officers thereof.

(D) "Retail" means the sale for any good and valuable consideration to a person for use as a consumer.

11-2-3 IMPOSITION OF TAX.

(A) There is hereby imposed and shall immediately accrue and be collected a tax upon the purchasing of motor fuel at retail in the Village of Willowbrook at a rate of five cents (\$0.05) per U.S. Gallon.

(B) In the event motor fuel is dispensed by a unit of measure other than the U.S. Gallon, the tax shall be imposed at the same ratio of five cents (\$0.05) per U.S. Gallon to the unit of measure.

11-2-4 LIABILITY FOR PAYMENT. The ultimate incidence of and liability for payment of said tax shall be borne by the retail purchaser. The tax herein imposed shall be in addition to any and all other taxes. Nothing in this Chapter shall be construed to impose the tax upon the occupation of selling motor fuel. It shall be the duty of every dealer to secure said tax under rules and regulations prescribed by the Village Administrator and as provided by this Section.

11-2-5 COLLECTION OF TAX. Every dealer required to collect the tax imposed by this Chapter shall secure said tax from the retail purchaser at the time the dealer collects payment for the motor fuel. The tax shall be paid by the retail purchaser to the person required to collect it as trustee for and on account of the Village of Willowbrook.

11-2-6 FILING OF RETURN. Not later than the twentieth (20th) day of each month the dealer shall transmit a report of sale of motor fuel for the previous month to the Village of Willowbrook on such forms and in such manner as prescribed by the Village Administrator. Each report of sale of motor fuel shall be accompanied by a remittance of the appropriate amount of tax applicable to the sale reported and a signed copy of Illinois Department of Revenue from ST-1 (Sales and Use Tax Return).

11-2-7 RULES AND REGULATIONS. The Village Administrator may promulgate rules and regulations not inconsistent with the provisions of this Chapter concerning the enforcement and application of this Chapter. The term "rules and regulations" includes, but is not limited to, a case by case determination whether or not the tax imposed by this Chapter applies to a dealer or transaction.

11-2-8 FAILURE TO PAY TAX WHEN DUE. If for any reason any tax is not paid when due, a penalty at the rate of five percent (5%) per month on the amount of tax which remains unpaid shall be added and collected. Whenever any person shall fail to pay any tax herein provided, the Village Administrator may bring or cause to be brought an action to enforce the payment of said tax on behalf of the Village of Willowbrook in any court of competent jurisdiction.

11-2-9 RECORDS.

(A) Each dealer shall keep books which, at a minimum, include:

(1) The number of gallons of motor fuel sold at retail each day by the dealer in the Village of Willowbrook.

(2) The actual motor fuel tax collected for each day by the dealer.

(B) The Village Administrator or his/her designee shall have full access to such records at all reasonable times.

(C) To the extent permitted by law, the financial records of any dealer submitted pursuant to this Chapter or any rule and regulation promulgated thereunder shall not be available for public inspection in order to protect the dealer's right to privacy.

11-2-10 SUSPENSION OR REVOCATION OF LICENSE FOR FAILURE TO PAY TAX. If the Village Administrator, after a hearing conducted by him/her, shall find that any dealer has willfully avoided payment of the tax imposed by this Chapter, he/she may suspend or revoke all Village licenses held by said dealer. The dealer, or a representative thereof, shall have an opportunity to be heard, and such hearing to be held not less than ten (10) days after notice of the time and place of the hearing addressed to the dealer at his last known place of business has been deposited in the United States mail with postage prepaid. The suspension or revocation of any license shall not release or discharge the dealer from civil liability for the payment of the tax or from the prosecution of such offense.

11-2-11 DISPOSITION OF RECORDS OF TAX. All proceedings resulting from the imposition of the tax under this Chapter, including penalties, shall be paid into the treasury of the Village of Willowbrook and shall be credited to and deposited in the General Corporate Fund of the Village.

11-2-12 PENALTY. Any person found guilty of violating, disobeying, omitting, neglecting, or refusing to comply with or resisting or opposing the enforcement of any of the provisions of this Chapter, shall, upon conviction, be punished by a fine of not less than twenty five dollars (\$25.00) per day nor more than five hundred dollars (\$500.00) per day. Each day of violation shall constitute a separate and distinct offense.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

SECTION TWO. This Ordinance shall be in full force and effect ten (10) days from and after its passage, approval and publication, in pamphlet form, in the manner provided by law.

SECTION THREE. This Ordinance shall be in full force and effect on and after _____, 2019.

PASSED and APPROVED this _____ of _____, 2019.

APPROVED:

Frank A. Trilla, Mayor

ATTEST:

Leroy Hansen, Village Clerk

ROLL CALL VOTE: AYES: _____

NAYS: _____

ABSTENTIONS: _____

ABSENT: _____

Published in pamphlet form
this ____ day of _____, 2019.

Leroy Hansen, Village Clerk

FINANCE AND ADMISITRATION COMMITTEE MEETING

AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

Discussion – Amendments to the Village of Willowbrook Video

Gaming Code and Liquor Code

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety
- Law & Ordinances

Meeting Date: August 12, 2019

<input type="checkbox"/> Discussion Only	<input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date)
<input type="checkbox"/> Seeking Feedback	<input type="checkbox"/> Approval of Staff Recommendation (for immediate consideration by Village Board)
<input type="checkbox"/> Regular Report	<input type="checkbox"/> Report/documents requested by Committee

ITEM HISTORY (PREVIOUS VILLAGE BOARD REVIEWS, ACTIONS RELATED TO THIS ITEM, OTHER HISTORY)

The Village currently allows Video Gaming within the community. The Village has four (4) businesses with video gaming operations; Dell Rhea's Chicken Basket, Kerry Piper, Madison's Pub & Grill, and Stats Sports Bar. Each of the establishments has five (5) video gaming terminals per location. The Village currently charges a license fee of twenty-five dollars (\$25.00) per terminal plus the corresponding liquor license per location.

Staff has received a few inquiries regarding video gaming cafes within the community. The Village does not currently distinguish between video gaming cafes and restaurants that have video gaming as an ancillary use to their main business. The Village does not have any regulations that would limit the location or quantity of video gaming cafes, should it desire to do so.

ITEM COMMENTARY (BACKGROUND, DISCUSSION, RECOMMENDATIONS, ETC.)

Staff would recommend that the Finance and Administration Committee consider the following items for clarification and to provide a more controlled environment as it pertains to Video Gaming establishments.

- 1) **Define: Restaurant** - Any place kept, used, maintained, advertised, and held out to the public as a place where meals are cooked and prepared in an adequate and sanitary kitchen located on the licensed premises using stoves, ovens, fryers, and related equipment located on the licensed premises and which are protected by a fire protection system that conforms with the Village Code. The sale of packaged food such as potato chips, pretzels, popcorn, peanuts, or other similar snacks shall not be considered food prepared and served on premises, as required herein.
- 2) **Define: Video Gaming Café** as an establishment whose primary or major focus is video gaming and the service of alcohol and food is incidental to the operation of video gaming. The following factors may be considered when determining if the establishment is a video gaming cafe:
 - a. Does not meet the definition of "restaurant" as provided herein;
 - b. An expected revenue to be at least **60% of its gross revenue on an annual basis exclusively from video gaming activities**, which can be certified by request from the Village for pertinent business records to verify the certification included but not limited to financial statements, business financial reports, State of Illinois tax information, or any other record deemed acceptable by the Village.
 - c. **2,640 linear feet (1/2 mile) separation between Video Gaming Cafes.**

3) Adjust gaming license fee from \$25 / terminal to the following:

- a. **Establish an Application Fee:** In connection with the first application of any person applying for a license, said person shall pay at the time of such application a non-refundable initial license application fee of **\$1,500.00** in addition to the license fees required in this Chapter. The license application fee shall be for the purpose of defraying any and all costs which the Village may incur as a result of the consideration and investigation of said application and applicant(s). This initial license application fee shall be retained by the Village regardless of whether or not person/applicant is granted a license.
- b. **Adjust Terminal Fee:** The annual video gaming terminal fee shall be **\$1,000.00 for each video gaming terminal** on a licensed premise.

4) Create a new **Restaurant Gaming Liquor License, Class O, at \$5,000.00 per establishment location.**

- a. Class O license shall authorize video gaming and the retail sale on the specified premises of alcoholic liquor for consumption on said premises, when the primary business conducted upon said premises is that of a Restaurant as defined herein.

5) Create a new **Video Gaming Café Liquor License, Class P, at \$5,000.00 per establishment location.**

- a. Class P license shall authorize video gaming and the retail sale on the specified premises of alcoholic liquor for consumption on said premises, when the primary business conducted upon said premises is that of a Video Gaming Café where the expected revenue to be at least 60% of its gross revenue on an annual basis exclusively from video gaming activities as defined herein.

6) Video Gaming Licenses **shall be Prohibited in Nail Salons and Spas** that have obtained a Class N Liquor License.

7) The Village will allow up to **6 Video Terminals per establishment** as allowed by the new State legislation.

The establishment of refined definitions, distant separations for gaming cafes, enhanced fees and new gaming / liquor classifications will provide the Village with more regulatory control over the type and location of video gaming within the community.

STAFF RECOMMENDATION

Recommended for formal Village Board consideration on August 26, 2019.

2 Month Total July 018 - June 2019	Net Terminal Income	Vendor Share (35%)	Owner Share (35%)	State Share (25%)	Village Share (5%)
Merry Piper	\$ 222,256.38	\$ 77,789.73	\$ 77,789.73	\$ 55,564.10	\$ 11,112.82
Tell Rhea's Chicken Basket	\$ 224,092.14	\$ 78,432.25	\$ 78,432.25	\$ 56,023.04	\$ 11,204.61
Madison's Pub & Grill	\$ 107,588.95	\$ 37,656.13	\$ 37,656.13	\$ 26,897.24	\$ 5,379.45
Watts Sports Bar	\$ 464,221.16	\$ 162,477.41	\$ 162,477.41	\$ 116,055.29	\$ 23,211.06

	Net Terminal Income	Vendor Share (35%)	Owner Share (35%)	State Share (25%)	Village Share (5%)
Merry Piper	\$ 222,256.38	\$ 77,789.73	\$ 77,789.73	\$ 55,564.10	\$ 11,112.82
Tell Rhea's Chicken Basket	\$ 224,092.14	\$ 78,432.25	\$ 78,432.25	\$ 56,023.04	\$ 11,204.61
Madison's Pub & Grill	\$ 107,588.95	\$ 37,656.13	\$ 37,656.13	\$ 26,897.24	\$ 5,379.45
Watts Sports Bar	\$ 464,221.16	\$ 162,477.41	\$ 162,477.41	\$ 116,055.29	\$ 23,211.06

CURRENT CODE VIDEO GAMING CODE

Chapter 1A LICENSE FEES

3-1A-1: FEES ENUMERATED:

3-1A-1: FEES ENUMERATED:

License fees under the terms of activities and uses set forth shall be as follows:

36.	Video gaming license	\$25.00 per machine per year
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3-19A-1: DEFINITIONS:

3-19A-2: LICENSE REQUIRED:

3-19A-3: APPLICATION FOR LICENSE:

3-19A-4: VIOLATIONS:

3-19A-1: DEFINITIONS:

As used in this chapter, the following terms shall have the following meanings:

APPLICANT: A person applying for a video gaming license under this chapter.

CODE: The Code of ordinances of the Village of Willowbrook, DuPage County, Illinois.

FRATERNAL ORGANIZATION: An organization or institution organized and conducted on a not for profit basis with no personal profit inuring to anyone as a result of the operation and that is exempt from Federal income taxation under section 501(c)(8) or (c)(10) of the Internal Revenue Code.

GAME: A gambling activity that is played for money, property or anything of value, including, without limitation, those played with cards, chips, tokens, vouchers, dice, implements, or electronic, electrical or mechanical devices or machines.

ILLINOIS GAMING BOARD: The board created by the Illinois legislature to regulate video gaming by the State of Illinois.

LICENSED ESTABLISHMENT: Any retail liquor licensed premises in the Village where alcoholic liquor is drawn, poured, mixed, or otherwise served for consumption on the premises.

LICENSED FRATERNAL ESTABLISHMENT: The location in the Village where a qualified fraternal organization that derives its charter from a national fraternal organization regularly meets.

LICENSED TERMINAL HANDLER: A person, including, but not limited to, an employee or independent contractor working for a manufacturer, distributor, supplier, technician, or terminal operator, who is licensed under the Video Gaming Act to possess or control a video gaming terminal or to have access to the inner workings of a video gaming terminal. A licensed terminal handler does not include an individual, partnership, corporation, or limited liability company defined as a manufacturer, distributor, supplier, technician, or terminal operator under the Video Gaming Act.

LICENSED VETERANS' ESTABLISHMENT: The location in the Village where a qualified veterans' organization that derives its charter from a national veterans' organization regularly meets.

LICENSED VIDEO GAMING LOCATION: A licensed establishment, licensed fraternal establishment or a licensed veterans' establishment, all as defined in section 5 of the Video Gaming Act and this chapter that holds a valid permit issued by the Illinois Gaming Board and an authorization granted by the Village permitting the licensee to locate one or more, but not more than five (5) video gaming terminals at the establishment.

LICENSEE: The person, firm or entity to whom an authorization granted by the Village permitting it to engage in the defined activities of video gaming.

LIQUOR COMMISSIONER: The Liquor Commissioner of the Village or his/her designee.

LIQUOR LICENSE: A local retail license issued by the Village authorizing the holder to sell and offer for sale at retail alcoholic liquor for use or consumption on the premises.

STATE: The State of Illinois.

STATE LICENSE: Authorization granted by the Illinois Gaming Board permitting a licensee to engage in the defined activities of video gaming.

TERMINAL OPERATOR: An individual, partnership, corporation, or limited liability company that is licensed under the Video Gaming Act and that owns, services, and maintains video gaming terminals for placement in licensed video gaming locations in the Village.

VETERANS' ORGANIZATION: An organization or institution organized and conducted on a not for profit basis with no personal profit inuring to anyone as a result of the operation and that is exempt from Federal income taxation under section 501(c)(19) of the Internal Revenue Code (26 USC 501(c)(19)).

VIDEO GAMING ACT: The Illinois Video Gaming Act¹.

VIDEO GAMING LICENSE: Authorization granted by the Village permitting a licensee to locate a video gaming terminal at a permitted location in the Village.

VIDEO GAMING TERMINAL: Any electronic video game machine that, upon insertion of cash, is available to play or simulate the play of a video game, including, but not limited to, video poker, line up, and blackjack, as authorized by the Illinois Gaming Board utilizing a video display and microprocessors in which the player may receive free games or credits that can be redeemed for cash. The term does not include a machine that directly dispenses coins, cash, or tokens or is for amusement purposes only.

VILLAGE: The Village of Willowbrook, DuPage County, Illinois. (Ord. 13-O-31, 8-12-2013)

3-19A-2: LICENSE REQUIRED:

It shall be unlawful to permit, suffer or allow video gaming within the Village, except as otherwise permitted by the Video Gaming Act, 230 Illinois Compiled Statutes 40/1 et seq., and this chapter. For the purposes of this section, gambling shall be defined in accordance with the definition ascribed thereto, from time to time, in 720 Illinois Compiled Statutes 5/28-1 et seq. (Ord. 13-O-31, 8-12-2013)

3-19A-3: APPLICATION FOR LICENSE:

No person, corporation, or partnership shall display or offer for play any video gaming terminal within the Village without first having applied for and received a Village video gaming terminal license for each video gaming terminal located on the licensed premises. The license fee shall be as set forth in section 3-1A-1 of this title. (Ord. 13-O-31, 8-12-2013)

3-19A-4: VIOLATIONS:

Any person, corporation, or partnership violating the provisions of this chapter shall be fined in an amount not to exceed seven hundred fifty dollars (\$750.00) for each violation. Each day that a violation exists shall constitute a separate offense. (Ord. 13-O-31, 8-12-2013)

5-3-14: GAMBLING GENERALLY; BINGO, ILLINOIS STATE LOTTERY, CHARITABLE GAMES AND VIDEO GAMING EXCEPTED; PENALTY; AUTHORITY:

- (A) Gambling Generally Prohibited: It shall be unlawful to gamble or attend any gambling establishment, or to make any bet, lottery or gambling hazard, or to buy or sell any chances or tickets in any gambling game, arrangement or device, except as otherwise provided herein.
- (B) Advertising of Any Gambling Activity: It shall be unlawful to advertise any gambling establishment in any street, alley or public place within the Village except as otherwise provided herein.
- (C) Possession of Gambling Devices: It shall be unlawful to possess any gambling device or paraphernalia with the intent to use the same for any unlawful purpose; and any such device or paraphernalia kept with such intent may be confiscated by any member of the Police Department, except as otherwise provided herein.
- (D) Bingo Excepted: Notwithstanding any provision of this section, the gambling game known as bingo shall be permitted within the Village when being held in compliance with State Statute.
- (E) Illinois State Lottery Excepted: Notwithstanding any provision of this section, the gambling game known as the Illinois State lottery is permitted within the Village when being held in compliance with State Statute. (Ord. 79-O-11, 3-26-1979; amd. Ord. 80-O-1, 1-14-1980)
- (F) Charitable Games Excepted: Notwithstanding any provision of this section, the gambling game known as charitable games is permitted within the Village when being held in compliance with State Statute. (Ord. 01-O-20, 9-10-2001)

(G) Video Gaming Excepted: Notwithstanding any provision of this section, video gaming shall be permitted at locations within the Village only when so authorized and licensed pursuant to the provisions of the Video Gaming Act¹, this Code and title 3, chapter 19A of this Code. (Ord. 13-O-31, 8-12-2013)

CURRENT LIQUOR CLASSIFICATIONS

3-12-5: CLASSIFICATIONS:

<u>Class</u>	
A	Retail - no consumption
B	Entertainment, dancing and consumption
B-1	Retail - no consumption - restaurant
B-2	Retail - consumption on and off premises - coffee/sandwich shop
C	One day license
D	Hotel, motel type of class
E	Retail - no consumption - grocery stores
F	Recreational facility - consumption
G	Private recreational facility - consumption
H	Catering
I	Indoor/outdoor commercial recreational facility
J	Homeowners' association
K	Retail consumption on and off premises - grocery store over 30,000 square feet of retail floor area
L	Retail consumption on and off premises of a brewpub or Class I brewer
M	Retail - no consumption - gas stations
N	Retail - on premises consumption - hair and nail salon

(Ord. 14-O-26, 6-9-2014; amd. Ord. 15-O-10, 4-27-2015; Ord. 16-O-15, 4-25-2016; Ord. 17-O-22, 11-27-2017; Ord. 18-O-03, 1-22-2018)

(A) Class A License: Class A license shall authorize the retail sale of alcoholic liquor, but not for consumption on the premises where sold, at premises having not less than four thousand (4,000) square feet of retail floor area. This class of license shall not be applicable to the retail sale of alcoholic liquor by grocery stores, said grocery stores falling under the license classification as set forth in subsection (E) of this section. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). There shall be no more than three (3) Class A licenses issued at any one time. (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003;

Ord. 10-O-05, 2-22-2010; Ord. 12-O-01, 1-9-2012; Ord. 13-O-27, 7-22-2013; Ord. 14-O-10, 2-10-2014)

(B) Class B License: Class B license shall authorize the retail sale on the specified premises of alcoholic liquor for consumption on said premises, when the primary business conducted upon said premises is that of a restaurant where not less than seventy five percent (75%) of the retail floor area is devoted to the service of complete sit down meals from a menu and not more than twenty five percent (25%) of the retail floor area is devoted to lounge or bar purposes. Any person holding any Class B license shall have the privilege of providing upon the licensed premises an orchestra and permitting dancing by patrons therein; provided, however, that no such dancing by patrons shall be permitted unless there is provided in the licensed premises a compact, clear and open area containing not less than four hundred (400) square feet for such dancing; and provided further, that no entertainers other than members of the orchestra shall be engaged or permitted to perform therein. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). There shall be no more than fourteen (14) Class B licenses issued at any one time. (Ord. 08-O-11, 5-12-2008; amd. Ord. 08-O-26, 12-15-2008; Ord. 09-O-14, 6-8-2009; Ord. 09-O-22, 10-12-2009; Ord. 10-O-30, 12-13-2010; Ord. 12-O-18, 7-23-2012; Ord. 13-O-42, 12-16-2013; Ord. 14-O-07, 1-27-2014; Ord. 14-O-37, 9-8-2014; Ord. 14-O-49, 10-27-2014; Ord. 15-O-03, 3-9-2015; Ord. 16-O-02, 1-11-2016; Ord. 16-O-26, 6-27-2016; Ord. 16-O-29, 7-11-2016; Ord. 17-O-09, 4-10-2017; Ord. 18-O-01, 1-8-2018)

1. Class B-1 License: Class B-1 license shall authorize the retail sale of beer and wine in sealed packages but not for consumption on the premises where sold, provided the primary business conducted upon said premises is that of a restaurant. The Class B-1 license shall only be issued along with and in addition to a Class B license. The annual fee for such license shall be five hundred dollars (\$500.00). There shall be no more than zero (0) Class B-1 licenses issued at any one time. (Ord. 12-O-23, 10-8-2012; amd. Ord. 13-O-19, 6-10-2013)
2. Class B-2 License: Class B-2 license shall authorize the retail sale of beer and wine after twelve o'clock (12:00) noon on each day and the sale of liqueurs/cordials all for consumption on the licensed premises of a coffee/sandwich shop of less than two thousand (2,000) square feet of gross floor area. A Class B-2 license shall also authorize the retail sale of wine in sealed packages for consumption not on the licensed premises. The annual fee for a Class B-2 license shall be one thousand five hundred dollars (\$1,500.00). There shall be no more than zero (0) Class B-2 licenses issued at any one time. (Ord. 15-O-11, 5-11-2015; amd. Ord. 19-O-01, 1-14-2019)

(C) Class C License: The Local Liquor Control Commissioner may grant a Class C license to any local organization or group such as a Fire Department, veterans' organization, lodge, church or similar organization, or to any other such local organization as the Local Liquor Control Commissioner may, from time to time, determine. A Class C license shall be effective for a period of one day and shall authorize the sale of such alcoholic liquor as the Local Liquor Control Commissioner may permit, at any picnic, carnival or similar function given by said organization. The Local Liquor Control Commissioner may impose such other restrictions on said licenses as he shall see fit. The fee for such license shall be two hundred fifty dollars (\$250.00). (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003)

(D) Class D License: Class D license shall authorize the storage, distribution and retail sale, on the premises of motels and hotels, of alcoholic liquor for consumption on the premises. The retail

sale of alcoholic liquor in the original package to occupants of the motel or hotel only shall also be authorized.

1. The holder of a Class D license shall have the privilege of providing live music upon the licensed premises. (Ord. 99-O-26, 10-25-1999)
2. The annual fee for such license shall be three thousand five hundred dollars (\$3,500.00), and there shall be no more than one Class D license issued at any one time. (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003)

(E) Class E License: Class E license shall authorize the retail sale of alcoholic liquor, but not for consumption on the premises where sold, by those retail food establishments commonly referred to as grocery stores; provided, that said grocery store has not less than ten thousand (10,000) square feet of retail floor area; and, further provided, that the retail floor area devoted to the display of alcoholic liquor shall not exceed five percent (5%) of the total retail floor area of said grocery store, or two thousand (2,000) square feet of retail floor area, whichever is less. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). There shall be no more than one Class E license issued at any one time. (Ord. 06-O-28, 9-11-2006; amd. Ord. 14-O-05, 1-27-2014; Ord. 15-O-24, 9-14-2015; Ord. 18-O-24, 8-27-2018)

(F) Class F License: Class F license shall authorize the sale on the specified premises of alcoholic liquor for consumption on said premises when the primary business conducted upon said premises is that of a recreational facility. For the purpose of this class of license, a "recreational facility" shall be defined as a racquetball club, tennis club, health club, sports complex or bowling alley, wherein at least eighty five percent (85%) of the retail floor area is devoted to recreational purposes other than the sale or consumption of alcoholic liquor. There shall be no more than one Class F license issued at any one time. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). (Ord. 01-O-21, 10-8-2001; amd. Ord. 03-O-31, 11-24-2003; Ord. 08-O-26, 12-15-2008; Ord. 16-O-36, 8-8-2016)

(G) Class G License: Class G license shall authorize the sale on the specified premises of alcoholic liquor for consumption on the premises, where the primary use of said premises is that of a private recreational facility. This class of license shall be limited to those private recreational facilities owned by incorporated not for profit homeowners' associations and which are located in residential districts. The retail sale of alcoholic liquor shall be limited to members of any such licensed not for profit homeowners' associations and their guests. There shall be no more than one Class G license issued at any one time. The annual fee for such license shall be two hundred fifty dollars (\$250.00). (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003; Ord. 14-O-19, 5-12-2014)

(H) Class H License: Class H license shall authorize the sale of alcoholic liquor in connection with an off-site catering business operating within the Village. For purposes of this classification, an "off-site catering business" is one which serves food at locations not owned or leased by such catering business. Alcoholic liquor shall only be sold by the licensee in connection with the catering of foods. In addition to the other requirements of this chapter, a Class H license shall only be issued to persons who can demonstrate that they are operating a bona fide catering business. No Class H licensee shall serve alcoholic liquor at a single location for more than three (3) consecutive twenty-four (24) hour periods. No Class H licensee shall serve alcoholic liquor at

any location that is not properly zoned for the activity at which alcoholic liquor is to be served. There shall be no more than three (3) Class H licenses authorized at this time. The annual fee for such license shall be two hundred fifty dollars (\$250.00).

(I) Class I License: Class I license shall authorize the sale on the specific premises of alcoholic liquor for consumption on the premises, where the primary use of said premises is that of an indoor/outdoor commercial recreational facility. For purposes of this classification, an indoor/outdoor commercial recreational facility is one which is located on a parcel of land of not less than eight (8) acres in area and which provides for and permits diverse recreational activities, including, but not limited to, picnics, horse shows, horse auctions, square dancing, volleyball, pig roasts, etc., as well as other social and political activities. All alcoholic liquor sold, given or delivered at the licensed premises shall be deemed to be the act of the licensee. Any person or other legal entity selling, giving or delivering alcoholic liquor at the premises shall be deemed to be the agent of the licensee for purposes of this chapter. There shall be no more than zero (0) Class I licenses authorized at any one time. The annual fee for such license shall be two thousand five hundred dollars (\$2,500.00). (Ord. 99-O-26, 10-25-1999; amd. Ord. 03-O-31, 11-24-2003; Ord. 16-O-35, 8-8-2016)

(J) Class J License: Class J license shall authorize the retail sale of alcoholic liquor, by a homeowners' association to members of the homeowners' association and their invited guests at designated special events, not to exceed twenty (20) such events during the license period for consumption on the licensed premises. Each special event shall not exceed one day.

The licensee shall, for each such special event, make written application or request to the Village Administrator and shall include the date of the special event and the hours of authorized sale of alcoholic liquor. The homeowners' association shall, if a not for profit corporation, attach a copy of a certificate of good standing issued by the Illinois Secretary of State with each such request.

The Village Administrator shall be authorized to issue a written authorization or subsidiary liquor license for each authorized special event which shall include the date, location and permitted hours of sale of alcoholic liquor for consumption on the premises.

The annual fee for a Class J license shall be two hundred fifty dollars (\$250.00). No additional fee shall be charged for each special event sponsored or held.

There shall be no more than one Class J license issued at any one time. (Ord. 14-O-17, 3-24-2014)

(K) Class K License: Class K license shall authorize the retail sale of alcoholic liquor both for consumption on and off the premises where sold as an incidental part of sales by those retail food establishments commonly referred to as grocery stores that have a minimum of thirty thousand (30,000) square feet of retail floor area; and, further provided, that the retail floor area devoted to the sale of alcoholic liquor shall not exceed three thousand (3,000) square feet, excluding seating areas. The consumption of alcoholic liquor intended for consumption on the licensed premises shall be permitted throughout the entire retail floor area of the licensed premises and on designated outdoor patios attached to the licensed premises. Alcoholic liquor stocked on store display shelves within the retail floor area and sold in their original packages shall not be consumed on the licensed premises.

The annual fee for a Class K license shall be three thousand dollars (\$3,000.00). There shall be no more than one Class K license issued at any one time. (Ord. 15-O-10, 4-27-2015)

(L) Class L License: Class L license shall authorize the retail sale of beer brewed on the premises of a brew pub or Class I brewer, as defined by article V of the Liquor Control Act of 1934 in a tap-room less than two thousand (2,000) square feet on the licensed premises and the retail sale of beer brewed on the premises sold in sealed containers for consumption off the licensed premises.

Effective January 1, 2018, the annual fee for a Class L license shall be two thousand five hundred dollars (\$2,500.00). There should be no more than one Class L license issued at any one time. (Ord. 17-O-19, 11-13-2017)

(M) Class M License: Class M license shall authorize the retail sale of beer and wine, in their original packages, not for consumption on the premises where sold, of a business where the primary purpose is the sale of petroleum products (gas stations) provided the gas station has a minimum of three thousand (3,000) square feet of interior space. The total floor and cooler space dedicated to the sale of beer and wine shall be limited to ten percent (10%) of total square footage of the interior of the premises; signs shall be posted in the store displaying the prohibited sale hours of beer and wine; the percentage of window space permitted to be used for the advertising of the sale of beer and wine at such gas station is limited to ten percent (10%) of the total window space available; and no signage advertising the sale of beer or wine shall be permitted on the outside of the building or on the grounds of the gas station except that which is permitted in the window of the establishment.

Additional restrictions:

1. Floor displays or stacking of beer and wine shall be at least ten feet (10') from any point of ingress and egress and shall not be stacked so as to obstruct the view of the interior of the premises from the exterior of the premises;
2. Coolers shall be locked during those hours when the sale of beer and wine is prohibited;
3. A Class M license shall not authorize the sale of individual bottles or cans of beer and bottles or containers of wine less than seven hundred fifty milliliters (750 mL).

The annual license fee for a Class M license shall be two thousand five hundred dollars (\$2,500.00). The maximum number of Class M licenses shall be one. (Ord. 17-O-22, 11-27-2017)

(N) Class N License: Class N license shall authorize the retail sale of beer by the can, bottle or glass and wine by the glass for consumption on the licensed premises only of a hair salon or nail salon. The sale of beer and wine shall be limited to patrons of the hair or nail salon as part of salon services being rendered to those patrons. In addition, there shall be a two (2) alcoholic beverage drink maximum for each patron receiving salon services. No alcoholic liquor may be sold, given or delivered to persons who are not receiving salon services.

The annual license fee for a Class N license shall be one thousand five hundred dollars (\$1,500.00). The maximum number of Class N licenses shall be zero (0). (Ord. 18-O-03, 1-22-2018)

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2019-2020**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 483,322.44	\$ 224,746.58		
MAY	334,789.06	271,212.66	\$ -	\$ 1,314,070.74
JUNE	298,326.16	163,688.81		
JUNE	394,962.19	275,081.47	130,461.62	\$ 1,262,520.25
JULY	181,754.82	136,059.40		
JULY	490,652.59	289,053.25	21,906.99	\$ 1,119,427.05
AUG				
AUG				
AUG			\$ -	
SEPT				
SEPT			\$ -	
OCT				
OCT			\$ -	
NOV				
NOV			\$ -	
DEC				
DEC - safety				
DEC			\$ -	
JAN				
JAN			\$ -	
JAN				
FEB				
FEB			\$ -	
MAR				
MAR			\$ -	
APR				
APR			\$ -	
	<u>\$ 2,183,807.26</u>	<u>\$ 1,359,842.17</u>	<u>\$ 152,368.61</u>	<u>\$ 3,696,018.04</u>

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

2 LJ Morse and M & J Asphalt approved separately by Village Board; Currie Motors check for purchase of squad cars

3 LJ Morse and N Bastistich Architects approved separately by Village Board

**VILLAGE OF WILLOWSBROOK
PAYROLL - BY MONTH/YEAR
FY 2018 - FY 2020**

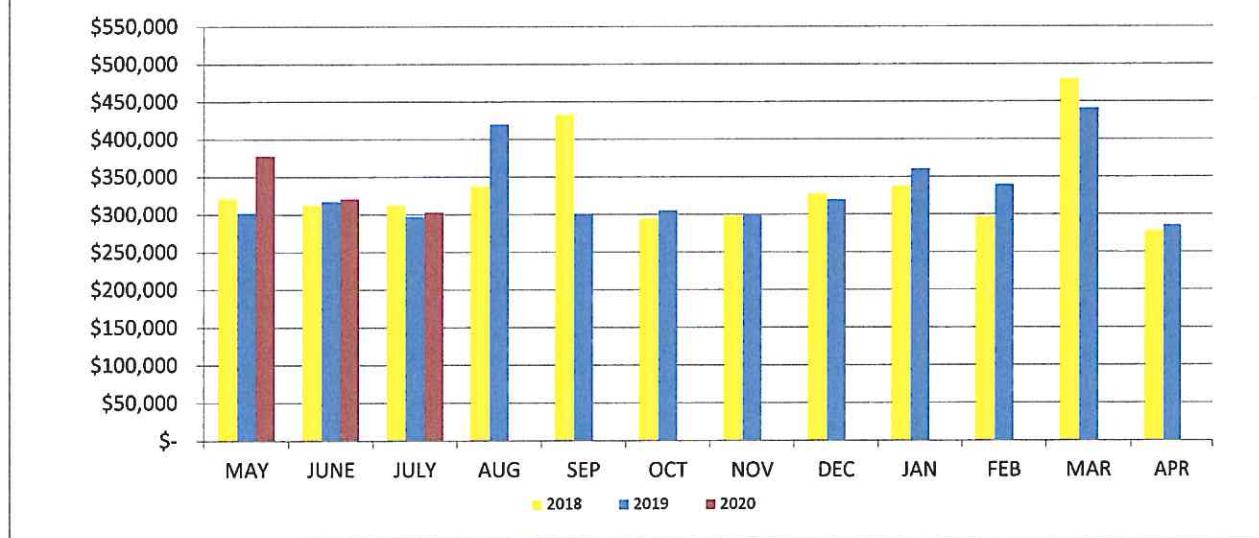
MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2018	# of payrolls	FISCAL 2019	# of payrolls	FISCAL 2020 - Regular	FISCAL 2020 - OT	# of payrolls
MAY	\$ 321,672	2	\$ 301,687	2	\$ 343,171	\$ 34,365	2 #
JUNE	312,782	2	317,099	2	291,166	29,181	2
JULY	313,010	2	297,253	2	271,731	30,934	2
AUG	338,075	2	419,939	3			
SEP	433,195	3	300,863	2			
OCT	295,025	2	305,363	2			
NOV	298,513	2	299,457	2			
DEC	327,583	2 *	319,762	2 *			
JAN	338,217	2	360,720	2			
FEB	297,647	2	339,471	2			
MAR	481,143	3	441,021	3			
APR	277,787	2	286,033	2			
TOTAL	\$ 4,034,650	26	\$ 3,988,667	26	\$ 906,067	\$ 94,480	6
AVERAGE PAYROLL	\$ 155,179		\$ 153,410				\$ 166,758
CHANGE FROM PRIOR YEAR				-1.14%			8.70%

* Includes safety incentive

Includes Village Administrator retirement payout

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

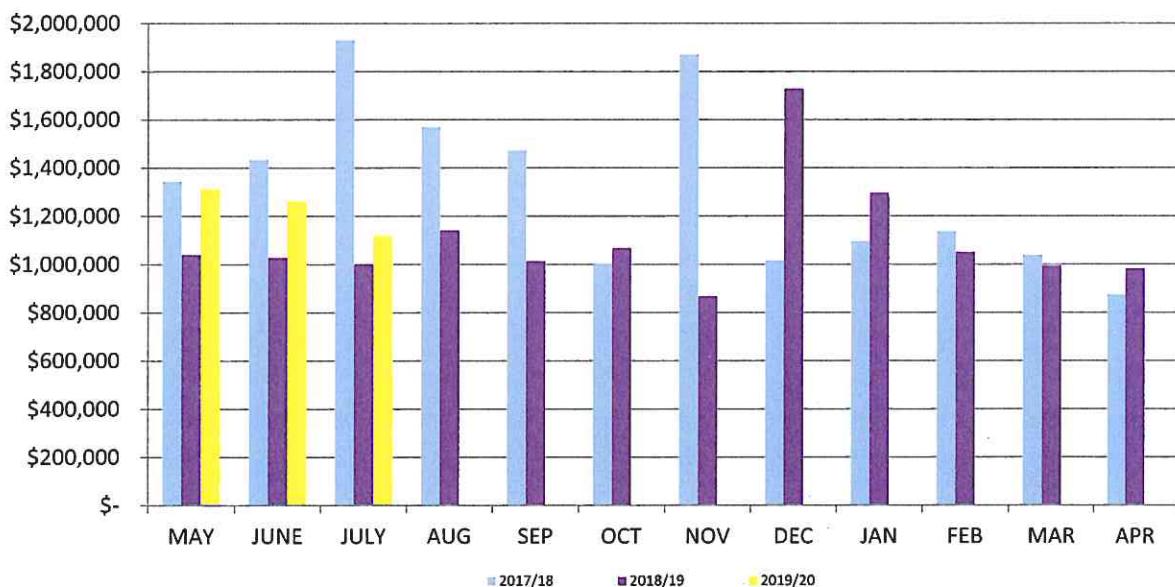


VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS

MONTH	MONTHLY TOTALS			DAILY AVERAGE FISCAL 2019/20
	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20	
MAY	\$ 1,344,473	B	\$ 1,040,070	\$ 42,389
JUNE	1,434,254	C,D	1,027,203	1,262,520 A, F 42,084
JULY	1,931,329	B,C,D	1,002,201	1,119,427 F 36,111
AUG	1,569,952	C,D	1,140,853	
SEP	1,473,375	D	1,013,460	
OCT	1,001,287	D	1,067,553	
NOV	1,871,238	B	868,212	
DEC	1,017,934	E	1,728,219 F	
JAN	1,097,010		1,295,655	
FEB	1,137,731	E	1,050,881 A,F	
MAR	1,039,332		994,241	
APR	875,327		982,578 F	
TOTAL	\$ 15,793,242		\$ 13,211,126	\$ 3,696,018
AVERAGE	\$ 1,316,104		\$ 1,100,927	\$ 1,232,006
				\$ 40,195

- A Includes retirement payout
- B Includes payment to LJ Morse for police department renovation
- C Includes payment to Tecorp for water tower painting
- D Includes payment to Clauss Brothers for Willow Pond Park renovation
- E Includes watermain lining payout
- F Includes payment to LJ Morse for CRC exterior renovation

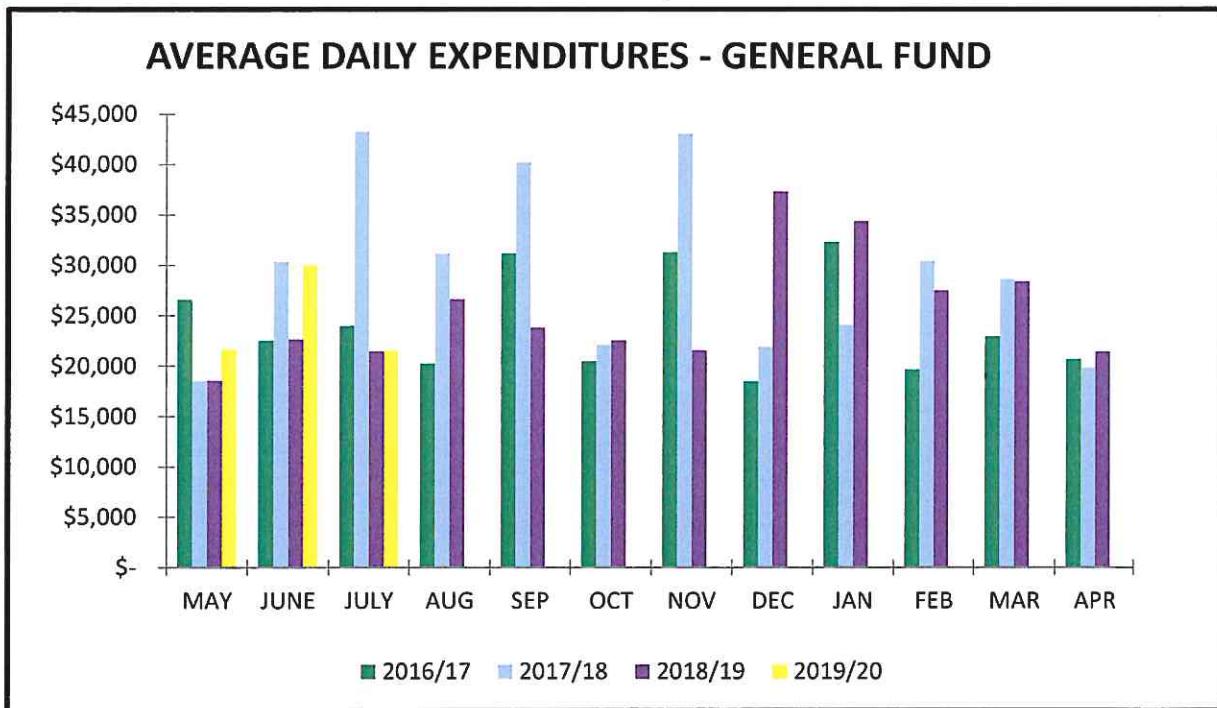
TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

MONTH	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20
MAY	\$ 26,585	\$ 18,548	\$ 18,531	\$ 21,671
JUNE	22,563	30,355	22,655	30,024
JULY	24,006	43,297 A	21,462	21,590
AUG	20,266	31,156	26,618	
SEP	31,190	40,215	23,835	
OCT	20,454	22,129	22,535	
NOV	31,257	43,060 A,B	21,549	
DEC	18,476	21,898	37,302 B,D	
JAN	32,341	24,115	34,349	
FEB	19,649	30,435 C	27,484 D	
MAR	22,966	28,627	28,355 D	
APR	20,696	19,842	21,433 D	
AVERAGE	\$ 24,204	\$ 29,473	\$ 25,509	\$ 24,428
% CHANGE		21.77%	-13.45%	-4.24%

A Includes contribution towards police dept renovation (transfer to LAFER Fund)
B Includes transfer to Debt Service Fund
C Includes snow removal and full year of tree storm damage remediation payments
D Includes contribution towards CRC renovation (transfer to LAFER Fund)



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH DIST	SALE MADE	15-16	16-17	17-18	18-19	19-20
MAY	FEB	\$ 253,282	\$ 267,882	\$ 264,472	\$ 276,118	\$ 320,221
JUNE	MAR	301,469	312,681	304,436	334,282	360,870
JULY	APR	267,013	269,580	304,925	309,957	343,577
AUG	MAY	328,251	331,887	345,478	376,154	
SEPT	JUNE	349,847	398,196	354,582	364,229	
OCT	JULY	306,409	316,266	313,701	320,062	
NOV	AUG	337,896	315,293	361,826	339,020	
DEC	SEPT	360,843	325,374	334,582	342,467	
JAN	OCT	318,340	289,208	312,400	329,103	
FEB	NOV	304,839	304,898	319,012	362,572	
MARCH	DEC	393,072	371,080	416,900	428,214	
APRIL	JAN	266,970	263,392	285,192	296,927	
TOTAL		\$ 3,788,231	\$ 3,765,737	\$ 3,917,506	\$ 4,079,105	\$ 1,024,668
MTH AVG		\$ 315,686	\$ 313,811	\$ 326,459	\$ 339,925	\$ 341,556
BUDGET		\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000

YEAR TO DATE LAST YEAR : \$ 920,357

YEAR TO DATE THIS YEAR : \$ 1,024,668

DIFFERENCE : \$ 104,311

PERCENTAGE CHANGE :

11.33%

CURRENT FISCAL YEAR:

BUDGETED REVENUE: \$ 4,000,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 25.62%

PROJECTION OF ANNUAL REVENUE : \$ 4,541,421

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 541,421

EST. PERCENT DIFF ACTUAL TO BUDGET

13.5%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX

MONTH	SALE	DIST	MADE	16-17	17-18	18-19	19-20
MAY	FEB			\$ -	\$ 33,892	\$ 33,887	\$ 47,967
JUNE	MAR			-	36,583	40,172	54,771
JULY	APR			-	35,311	34,830	53,799
AUG	MAY			-	38,019	39,441	
SEPT	JUNE			-	37,321	40,597	
OCT	JULY			-	34,773	38,253	
NOV	AUG			-	40,727	42,081	
DEC	SEPT			-	36,779	38,486	
JAN	OCT			-	35,522	44,158	
FEB	NOV			-	42,116	62,903	
MARCH	DEC			-	57,664	79,892	
APRIL	JAN			32,744	36,122	46,514	
TOTAL				\$ 464,829	\$ 541,214	\$ 156,537	
MTH AVG				\$ 36,122	\$ 45,101	\$ 52,179	
BUDGET				\$ 518,650	\$ 450,000	\$ 485,000	

YEAR TO DATE LAST YEAR : \$ 108,889

YEAR TO DATE THIS YEAR : \$ 156,537

DIFFERENCE : \$ 47,648

PERCENTAGE CHANGE : 43.76%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 32.28%

PROJECTION OF ANNUAL REVENUE : \$ 778,040

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 293,040

EST. PERCENT DIFF ACTUAL TO BUDGET 60.4%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	15-16		16-17		17-18		Note 1		Note 2		Note 3	
MAY	\$	153,084	\$	116,485	\$	114,461	\$	117,127	\$	171,495		
JUNE		63,573		55,680		59,196		54,108		53,557		
JULY		89,698		79,465		78,309		73,159		80,093		
AUG		52,054		46,276		37,423		53,704				
SEPT		49,578		50,547		44,142		52,413				
OCT		87,136		74,694		67,208		81,459				
NOV		57,454		50,133		50,580		58,669				
DEC		44,933		45,419		44,530		48,629				
JAN		84,307		73,433		64,897		70,855				
FEB		92,258		84,930		93,937		85,245				
MARCH		53,411		44,453		47,225		51,328				
APRIL		82,644		85,726		72,516		82,444				
TOTAL	\$	910,130	\$	807,241	\$	774,424	\$	829,140	\$	305,145		
MTH AVG	\$	75,844	\$	67,270	\$	64,535	\$	69,095	\$	101,715		
BUDGET	\$	634,095	\$	740,418	\$	862,540	\$	736,319	\$	815,000		

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:	\$	244,394
YEAR TO DATE THIS YEAR:	\$	305,145
DIFFERENCE:	\$	60,751

PERCENTAGE CHANGE: 24.86%

BUDGETED REVENUE: \$ 815,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 37.44%

PROJECTION OF ANNUAL REVENUE : \$ 1,035,246

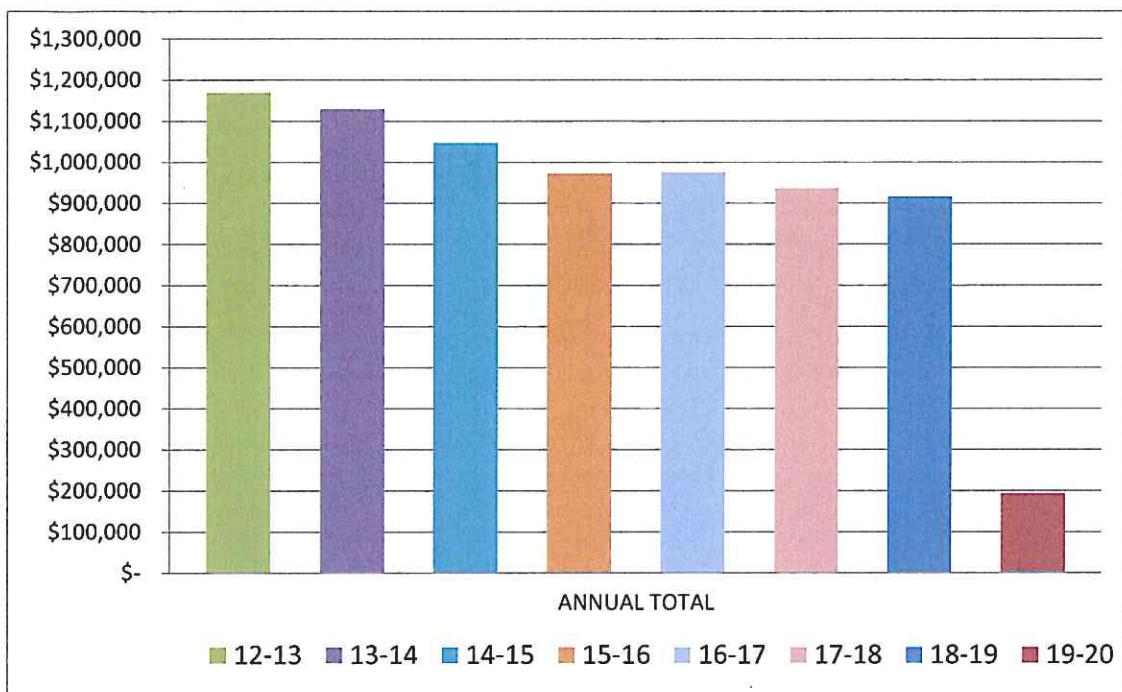
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 220,246

EST. PERCENT DIFF ACTUAL TO BUDGET 27.0%

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

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

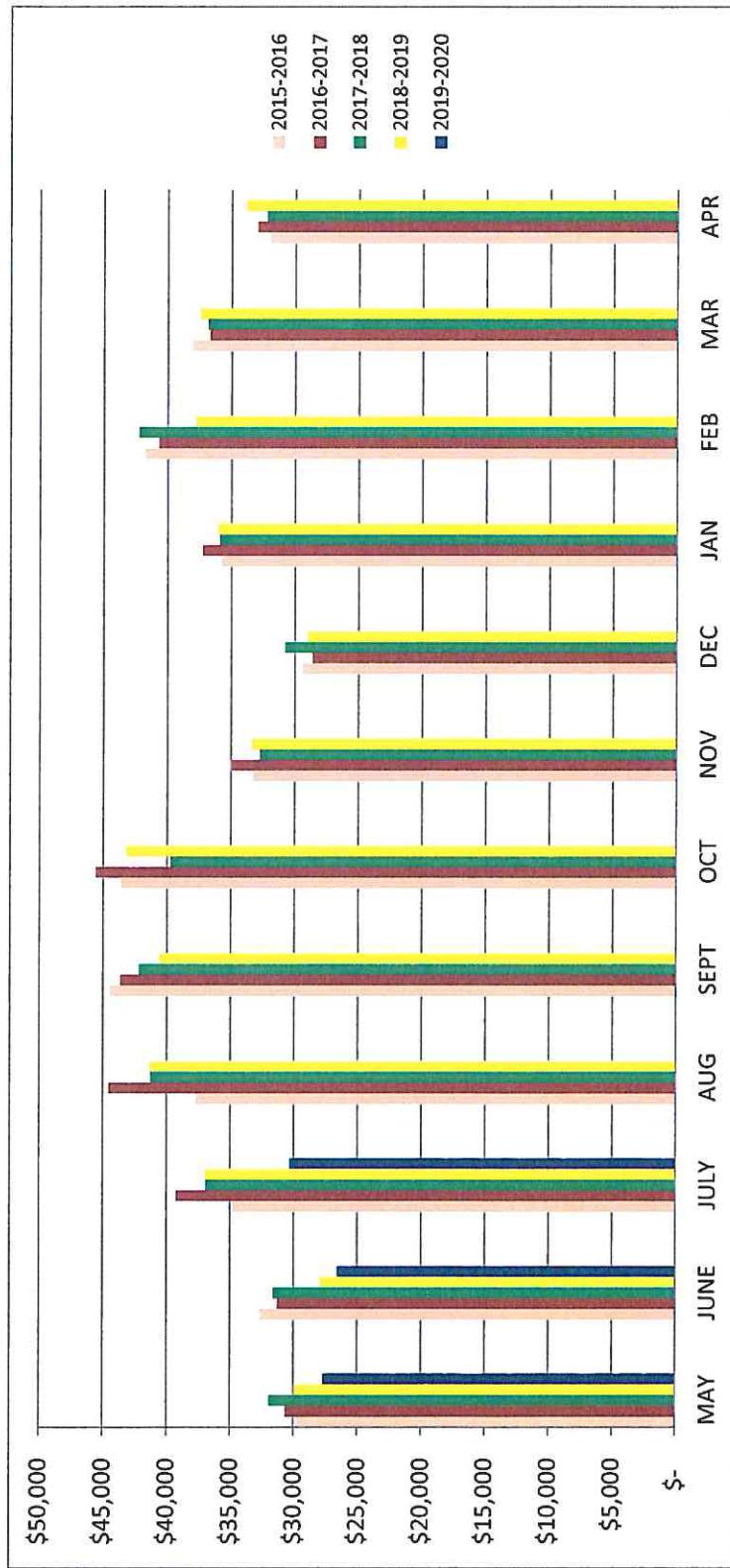
MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 76,117	\$ 76,429	\$ 71,829	\$ 73,377	\$ 67,576
JUNE	77,206	73,715	72,444	66,122	61,990
JULY	74,787	78,330	73,703	68,284	63,109
AUG	77,480	79,068	79,315	76,782	
SEPT	83,767	80,232	78,406	74,848	
OCT	84,774	83,653	76,352	77,551	
NOV	77,541	74,678	69,376	70,012	
DEC	73,164	73,400	73,501	71,174	
JAN	82,913	87,946	81,944	81,654	
FEB	90,637	96,872	96,949	83,737	
MARCH	94,877	90,339	84,801	90,851	
APRIL	78,653	80,801	77,637	81,337	
TOTAL	\$ 971,916	\$ 975,463	\$ 936,257	\$ 915,729	\$ 192,675
MTH AVG	\$ 80,993	\$ 81,289	\$ 78,021	\$ 76,311	\$ 64,225
BUDGET	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000
YEAR TO DATE LAST YEAR:			\$ 207,783		
YEAR TO DATE THIS YEAR:			\$ 192,675		
DIFFERENCE:			\$ (15,108)		
PERCENTAGE CHANGE:			-7.27%		
BUDGETED REVENUE:				\$ 898,000	
PERCENTAGE OF YEAR COMPLETED :				25.00%	
PERCENTAGE OF REVENUE TO DATE :				21.46%	
PROJECTION OF ANNUAL REVENUE :				\$ 849,146	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (48,854)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-5.4%	



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
MAY	\$ 34,830	\$ 29,829	\$ 30,662	\$ 31,915	\$ 29,886	\$ 27,702
JUNE	30,761	32,626	31,275	31,604	27,884	26,606
JULY	37,112	34,803	39,258	36,927	36,894	30,334
AUG	42,214	37,683	44,561	41,261	41,308	
SEPT	37,735	44,502	43,660	42,175	40,520	
OCT	39,066	43,645	45,590	39,743	43,194	
NOV	31,474	33,301	34,959	32,746	33,361	
DEC	30,601	29,440	28,636	30,754	28,968	
JAN	37,443	35,753	37,269	35,908	36,002	
FEB	42,180	41,787	40,701	42,229	37,801	
MAR	42,448	38,065	36,699	36,843	37,383	
APR	35,331	32,026	32,988	32,209	33,842	
TOTAL:	\$ 441,195	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 84,642
5 year average:	\$ 436,454			YTD PRIOR YEAR	\$ 94,664	\$ 84,642
				YTD CURRENT YEAR	\$ 94,664	\$ 84,642
				DIFFERENCE	\$ (10,022)	\$ (10,599)
				PERCENTAGE CHANGE		

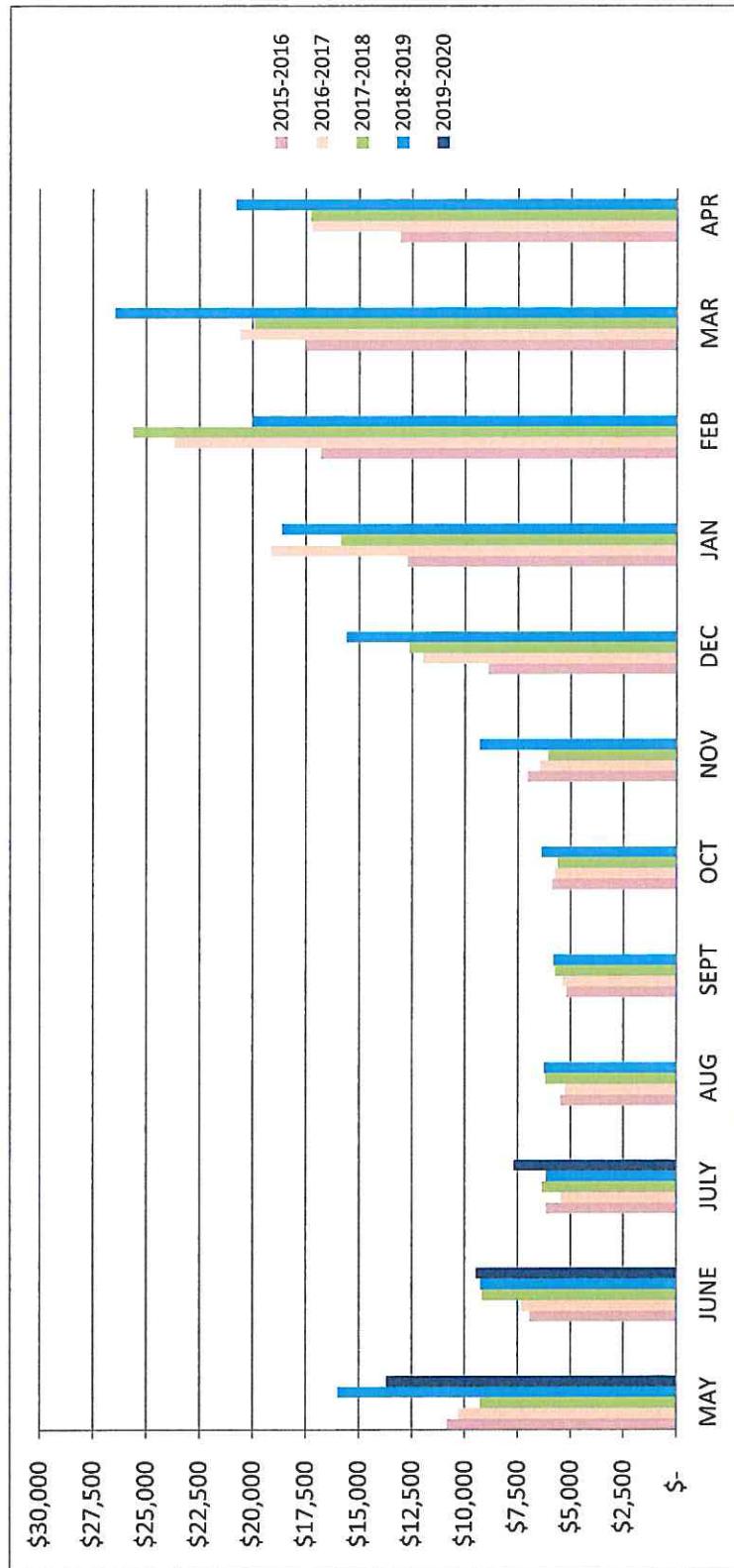
VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS

		<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
MAY	\$	27,131	\$ 10,832	\$ 10,304	\$ 9,264	\$ 15,975	\$ 13,692
JUNE		15,821	6,932	7,347	9,161	9,247	9,463
JULY		9,063	6,147	5,462	6,341	6,155	7,695
AUG		6,850	5,482	5,261	6,175	6,253	
SEPT		9,298	5,187	5,386	5,736	5,810	
OCT		6,986	5,873	5,747	5,600	6,372	
NOV		7,796	7,043	6,471	6,071	9,305	
DEC		13,316	8,900	12,010	12,635	15,590	
JAN		22,014	12,720	19,149	15,856	18,618	
FEB		27,140	16,804	23,695	25,618	19,961	
MAR		22,595	17,469	20,597	19,908	26,447	
APR		19,735	13,062	17,197	17,257	20,770	
TOTAL:	\$	187,745	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 30,850
5 year average:			\$ 148,589				
					YTD PRIOR YEAR	\$ 31,377	
					YTD CURRENT YEAR	\$ 30,850	
					DIFFERENCE	\$ (527)	
					PERCENTAGE CHANGE	-1.68%	

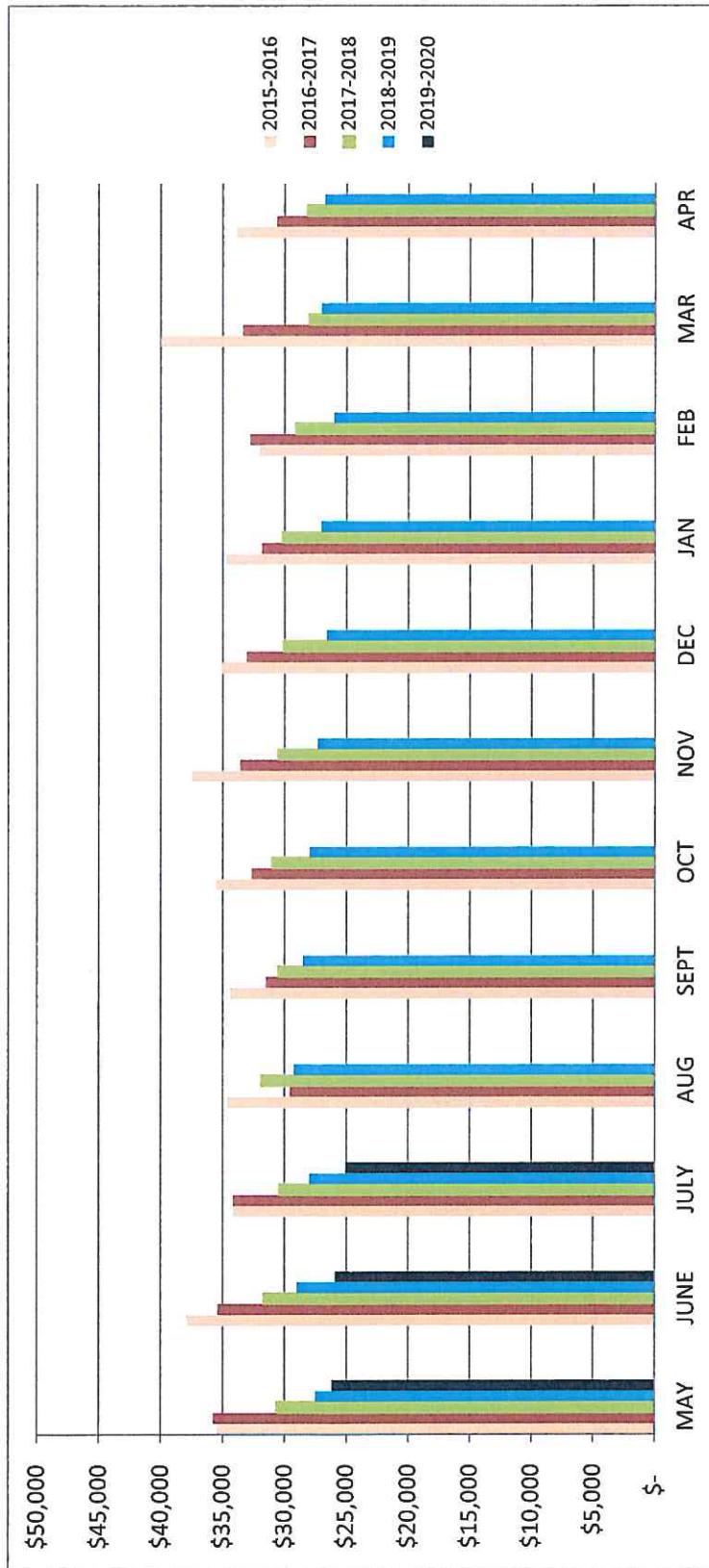
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
MAY	\$ 37,525	\$ 35,456	\$ 35,774	\$ 30,650	\$ 27,516	\$ 26,182
JUNE	39,536	37,901	35,405	31,679	28,991	25,921
JULY	37,504	34,148	34,133	30,435	27,985	25,080
AUG	33,430	34,626	29,565	31,879	29,221	
SEPT	33,909	34,389	31,506	30,495	28,519	
OCT	33,239	35,567	32,636	31,009	27,985	
NOV	33,142	37,509	33,567	30,559	27,346	
DEC	32,322	35,136	33,074	30,112	26,616	
JAN	32,454	34,752	31,848	30,180	27,034	
FEB	35,607	32,046	32,796	29,102	25,975	
MAR	36,250	39,967	33,363	28,050	27,021	
APR	<u>36,717</u>	<u>33,877</u>	<u>30,616</u>	<u>28,170</u>	<u>26,725</u>	
TOTAL:	\$ 421,635	\$ 425,374	\$ 394,283	\$ 362,320	\$ 330,934	\$ 77,183
5 year average:		\$ 386,909		YTD PRIOR YEAR	\$ 84,492	
				YTD CURRENT YEAR	\$ 77,183	
				DIFFERENCE	\$ (7,309)	
				PERCENTAGE CHANGE		-8.65%

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 38,401	\$ 41,442	\$ 39,855	\$ 40,666	\$ 45,278
JUNE	47,006	45,625	43,516	44,029	47,281
JULY	46,836	47,842	42,679	47,244	49,632
AUG	43,155	43,496	41,124	44,386	
SEPT	45,463	42,850	44,371	44,262	
OCT	46,049	43,124	41,841	44,738	
NOV	40,168	40,684	40,921	41,827	
DEC	45,711	40,440	40,544	44,667	
JAN	44,734	35,511	58,256	44,111	
FEB	39,271	35,157	39,067	46,802	
MARCH	38,923	43,213	36,762	39,793	
APRIL	42,586	41,137	45,969	46,283	

TOTAL	\$ 518,303	\$ 500,521	\$ 514,905	\$ 528,808	\$ 142,191
MTH AVG	\$ 43,192	\$ 41,710	\$ 42,909	\$ 44,067	\$ 47,397
BUDGET	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000	\$ 500,000

YEAR TO DATE LAST YEAR: \$ 131,939

YEAR TO DATE THIS YEAR: \$ 142,191

DIFFERENCE: \$ 10,252

PERCENTAGE OF INCREASE: 7.77%

BUDGETED REVENUE: \$ 500,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 28.44%

PROJECTION OF ANNUAL REVENUE : \$ 569,898

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 69,898

EST. PERCENT DIFF ACTUAL TO BUDGET 13.98%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES

MONTH DIST	15-16	16-17	17-18	18-19	19-20	
MAY	\$ 15,102	\$ 11,090	\$ 16,151	\$ 10,691	\$ 10,567	
JUNE	12,488	9,365	13,897	16,043	9,679	
JULY	12,842	12,157	11,415	7,454	15,022	
AUG	12,465	15,130	20,048	11,967		
SEPT	11,832	9,867	12,359	8,190		
OCT	10,086	15,810	12,269	13,672		
NOV	6,253	13,410	9,357	11,179		
DEC	9,197	12,631	10,790	10,998		
JAN	8,567	21,272	9,705	10,916		\$ 482.00 Special Hauling
FEB	11,546	13,571	11,525	12,376		\$ 289.00 DUI Fines
MARCH	12,474	17,407	11,820	8,467		\$ 26,148.00 D.C. Circuit Court
APRIL	10,141	12,327	15,939	9,979		\$ 8,350.00 Village issued
TOTAL	\$ 132,993	\$ 164,037	\$ 155,275	\$ 131,932	\$ 35,268	\$ 35,269.00
MTH AVG	\$ 11,083	\$ 13,670	\$ 12,940	\$ 10,994	\$ 11,756	
BUDGET	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 125,000	
YEAR TO DATE LAST YEAR :				\$ 34,188		
YEAR TO DATE THIS YEAR :				\$ 35,268		
DIFFERENCE :				\$ 1,080		
PERCENTAGE CHANGE				3.16%		
BUDGETED REVENUE:				\$ 125,000		
PERCENTAGE OF YEAR COMPLETED :				25.00%		
PERCENTAGE OF REVENUE TO DATE :				28.21%		
PROJECTION OF ANNUAL REVENUE :				\$ 136,100		
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 11,100		
EST. PERCENT DIFF ACTUAL TO BUDGET				8.88%		

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1		Note 2			18-19	19-20
	15-16	16-17	17-18				
MAY	\$ 39,110	\$ 60,454	\$ 57,850	\$ 75,711	\$ 53,890		
JUNE	32,810	76,985	48,425	69,125	50,335		
JULY	33,585	70,820	60,185	82,250	73,600		
AUG	12,160	84,520	49,475	92,970			
SEPT	3,559	81,365	52,170	86,300			
OCT	3,985	66,295	50,230	95,425			
NOV	18,825	50,555	51,165	84,560			
DEC	26,400	50,850	50,575	85,365			
JAN	41,225	59,660	44,045	73,419			
FEB	61,384	38,590	64,700	68,560			
MARCH	51,851	36,200	71,567	59,010			
APRIL	58,285	43,500	74,330	59,345			
TOTAL	\$ 383,179	\$ 719,794	\$ 674,717	\$ 932,040	\$ 177,825		
MTH AVG	\$ 31,932	\$ 59,983	\$ 56,226	\$ 77,670	\$ 59,275		
BUDGET	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000		
	YEAR TO DATE LAST YEAR :					\$ 227,086	
	YEAR TO DATE THIS YEAR :					\$ 177,825	
	DIFFERENCE :					\$ (49,261)	
	PERCENTAGE CHANGE:					-21.69%	
	BUDGETED REVENUE:					\$ 600,000	
	PERCENTAGE OF YEAR COMPLETED :					25.00%	
	PERCENTAGE OF REVENUE TO DATE :					29.64%	
	PROJECTION OF ANNUAL REVENUE :					\$ 729,856	
	EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 129,856	
	EST. PERCENT DIFF ACTUAL TO BUDGET					21.6%	

Note 1 - The red light cameras at 75th St./Rt. 83 were down from 5/22/2015-9/27/2015 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersection.

Note 2 - The 63rd St./Rt. 83 camera also was down from 5/22/2015-9/26/2017.

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS

MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 11,448	\$ 28,379	\$ 74,352	\$ 53,165	\$ 25,054
JUNE	21,083	12,846	15,651	63,398	19,755
JULY	19,427	19,166	34,261	87,643	86,908
AUG	15,151	59,754	63,136	42,532	11
SEPT	146,016	1 62,108	3 39,902	30,008	
OCT	24,175	127,894	4 60,823	24,737	
NOV	39,743	72,070	43,295	61,612	9
DEC	15,972	9,338	11,428	23,253	
JAN	9,450	39,549	62,106	47,395	
FEB	9,393	25,008	27,862	230,171	10
MARCH	32,001	15,940	28,651	16,948	
APRIL	24,754	16,072	150,099	6 29,191	
TOTAL	\$ 368,613	\$ 488,124	\$ 611,566	\$ 710,053	\$ 131,717
MTH AVG	\$ 30,718	\$ 40,677	\$ 50,964	\$ 59,171	\$ 43,906
BUDGET	\$ 200,000	\$ 225,000	\$ 240,000	\$ 250,000	\$ 275,000

1 - Sept 2015 includes 2 permits for \$18,477 to Willowbrook Inn, 2 for \$31,546 to Three Bridge Partners and

2 for \$82,405 for the Willowbrook Business Center.

2 - Aug 2016 includes permits to Level Construction (single family home) & Peter Michael Realty

3 - Sept 2016 includes permits to Peter Michael Realty & Fred Barbara (foundation)

4 - Oct 2016 includes permit to Peter Michael Realty

5 - May 2017 includes permit to Peter Michael Realty & Willowbrook Inn

6 - includes permit to Rose Development (Compass Arena)

7 - includes permit to Power Construction (former Turtle Wax bldg)

8- includes permits to JKC Ice & RESA Construction (Willowbrook Inn)

9- includes permits to ArcVision (Harlem Irving), Pulte Homes (2) & GEA Architects (Lumes)

10- includes permits to ROC Willowbrook for new storage facility (2 buildings)

11 - includes Target interior remodel; new single family house

YEAR TO DATE LAST YEAR: \$ 204,206

YEAR TO DATE THIS YEAR: \$ 131,717

DIFFERENCE: \$ (72,489)

PERCENTAGE OF CHANGE: -35.50%

BUDGETED REVENUE: \$ 275,000

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 47.90%

PROJECTION OF ANNUAL REVENUE : \$ 457,999

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 182,999

EST. PERCENT DIFF ACTUAL TO BUDGET 66.54%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

BILLING MONTH	Note 1					% change from same month last fiscal year
	15-16	16-17	17-18	18-19	19-20	
MAY	\$ 256,706	\$ 263,161	\$ 247,847	\$ 238,010	\$ 235,731	-1.0%
JUNE	314,253	336,148	315,225	324,934	310,934	-4.3%
JULY	218,363	239,324	238,556	231,577	226,646	-2.1%
AUG	303,288	322,609	335,018	316,533		-100.0%
SEPT	359,696	544,406	351,489	370,074		-100.0%
OCT	236,358	255,530	257,241	240,680		-100.0%
NOV	310,296	312,524	320,151	302,506		-100.0%
DEC	325,328	318,013	329,836	309,763		-100.0%
JAN	197,312	217,387	207,114	208,767		-100.0%
FEB	261,709	223,201	250,258	252,660		-100.0%
MARCH	326,533	294,917	301,012	304,339		-100.0%
APRIL	189,498	214,681	207,182	208,825		-100.0%
TOTAL	\$ 3,299,340	\$ 3,541,901	\$ 3,360,929	\$ 3,308,668	\$ 773,311	
MTH AVG	\$ 274,945	\$ 295,158	\$ 280,077	\$ 275,722	\$ 257,770	
BUDGET	\$ 3,316,000	\$ 3,545,000	\$ 3,545,000	\$ 3,545,000	\$ 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:	\$ 794,521
YEAR TO DATE THIS YEAR:	\$ 773,311
DIFFERENCE:	\$ (21,210)

PERCENTAGE OF INCREASE: -2.67%

BUDGETED REVENUE:	\$ 3,200,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	24.17%
PROJECTION OF ANNUAL REVENUE :	\$ 3,220,342
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 20,342
EST. PERCENT DIFF ACTUAL TO BUDGET	0.64%

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

Note 1, 2

MONTH		15-16		16-17		17-18		18-19		19-20
MAY	\$	4,489	\$	18,523	\$	20,240	\$	19,596	\$	20,574
JUNE		5,581		21,089		22,069		24,542		23,851
JULY		27,829		22,892		25,925		28,692		26,312
AUG		30,072		28,480		27,346		28,026		
SEPT		23,430		19,562		21,506		22,570		
OCT		22,458		26,887		27,690		23,943		
NOV		20,112		21,561		21,655		23,345		
DEC		16,043		20,626		17,117		17,997		
JAN		17,287		16,184		14,899		15,768		
FEB		15,509		13,982		12,963		15,144		
MARCH		13,763		13,759		13,893		14,187		
APRIL		15,745		18,825		17,918		19,097		
TOTAL	\$	212,318	\$	242,370	\$	243,221	\$	252,907	\$	70,737
MTH AVG	\$	17,693	\$	20,198	\$	20,268	\$	21,076	\$	23,579
BUDGET	\$	210,000	\$	243,000	\$	232,365	\$	246,000	\$	248,000

Note 1 - The Village raised the hotel tax from 1% to 5% effective June 1, 2015 (payments collected in July 2015).

Note 2 - The Willowbrook Inn's last payment was made in Jan 2016 (for month of Sept 2015). The hotel closed on Jan 22, 2016.

YEAR TO DATE LAST YEAR:	\$	72,830
YEAR TO DATE THIS YEAR:	\$	70,737
DIFFERENCE:	\$	(2,093)

PERCENTAGE CHANGE: -2.87%

BUDGETED REVENUE:	\$	248,000
PERCENTAGE OF YEAR COMPLETED :		25.00%
PERCENTAGE OF REVENUE TO DATE :		28.52%
PROJECTION OF ANNUAL REVENUE :	\$	245,639
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(2,361)
EST. PERCENT DIFF ACTUAL TO BUDGET		-1.0%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	15-16	16-17	17-18	18-19	19-20
MAY	\$ 19,862	\$ 19,435	\$ 18,698	\$ 19,550	\$ 18,903
JUNE	18,649	19,302	18,958	17,998	17,323
JULY	12,105	12,173	15,055	16,495	15,793
AUG	21,542 1	19,538	19,740	19,360	
SEPT	20,756 1	18,555	18,646	18,668	
OCT	13,977 1	16,379	16,481	15,595	
NOV	18,160 1	18,960	18,870	20,460	
DEC	21,032	19,318	19,231	19,263	
JAN	19,274	20,259	18,870	18,549	
FEB	18,616	19,259	19,320	18,528	
MARCH	18,762	18,362	16,738	16,851	
APRIL	16,136	15,656	16,593	16,115	
TOTAL	\$ 218,871	\$ 217,196	\$ 217,200	\$ 217,432	\$ 52,019
MTH AVG	\$ 18,239	\$ 18,100	\$ 18,100	\$ 18,119	\$ 17,340
BUDGET	\$ 203,252	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343

YEAR TO DATE LAST YEAR : \$ 54,043

YEAR TO DATE THIS YEAR : \$ 52,019

DIFFERENCE : \$ (2,024)

PERCENTAGE OF CHANGE:

-3.75%

BUDGETED REVENUE: \$ 217,343

PERCENTAGE OF YEAR COMPLETED : 25.00%

PERCENTAGE OF REVENUE TO DATE : 23.93%

PROJECTION OF ANNUAL REVENUE : \$ 209,289

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (8,054)

EST. PERCENT DIFF ACTUAL TO BUDGET

-3.7%

Note 1 - Received payments in December 2015