

Willowbrook

835 Midway Drive
Willowbrook, IL 60527-5549

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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, OCTOBER 14, 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. September 9, 2019 Regular Meeting of the Finance & Administration Committee
4. REPORT – Status of Annual Audit of the Village of Willowbrook for the Fiscal Year 2018-19
5. REPORT – Special Recreation Tax Levy
6. DISCUSSION – Business License Fee Increase
7. REPORT – Monthly Disbursement Reports – September 2019
8. 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
9. VISITOR'S BUSINESS
10. COMMUNICATIONS
11. ADJOURNMENT



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MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, SEPTEMBER 9, 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 5:32 p.m.

2. ROLL CALL

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

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, August 12, 2019 were reviewed. Motion to approve made by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

4. DISCUSSION – Email Security Enhancements

Director Dittman relayed information on cyber attacks on local governments in recent months. Staff looked into further ways to enhance our cyber security, among them being backups of email and ways to detect malware and phishing schemes, along with educating employees about not opening suspicious emails. The brochure supplied to the committee outlines the proposals in more detail, and the cost is about \$500 per month plus a \$150 implementation fee. The Committee recommended the proposals be brought forth on the consent agenda at the next Village board meeting.

5. REPORT – Monthly Disbursement Reports – August 2019

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

- Total cash outlay for all Village funds –fiscal Year to Date is \$4,953,140.
- Payroll monthly total for active employees including all funds - \$441,618 (3 payrolls). The average payroll for the year was \$160,241, which is a 4.45% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$40,552. Daily average fiscal YTD: \$40,284. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,238,285.
- Average daily expenditures for the General Fund only: \$27,761. Fiscal YTD average is \$26,543 which is a 4.05% increase from the prior 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 August and key items are highlighted below.

- Sales tax receipts - \$1,422,139 YTD up 9.69% from the prior year. Trending 11.9% over budget. The budget was increased this fiscal year by \$400,000.
- Business District sales tax receipts - Year to date is \$214,107, 44.35% above the prior year and 61.1% 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 - \$362,559 YTD up 21.62% compared to the prior year, 23.7% over budget. 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 - \$261,830 YTD down 7.99% from the prior year, 6.2% under budget, consisting of:
 - Telecomm tax - down 10.37%
 - Northern IL gas – flat
 - ComEd - down 10.10%
- Places of Eating Tax receipts - \$189,420 YTD up 7.43% compared to the prior year, trending 13.62% over budget.
- Fines - \$44,436 YTD down 3.72% compared with the prior year, 1.61% over 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 fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$256,280 down 19.93% from the prior year receipts, trending 24.4% over budget. All three approaches are live.
- Building Permit receipts - \$144,469 YTD down 41% from the prior year, 51% over 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 - \$1,083,910 YTD down 2.44% from the prior year, 0.87% above budget.
- Hotel/Motel Tax receipts - \$97,771 down 3.06% compared with the prior year. The revenue is trending at 1.1% lower than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$71,759 YTD, down 2.24% from the prior year, 2.2% below budget.

7. VISITOR'S BUSINESS

There were no visitors present.

8. COMMUNICATIONS

There were no communications.

19 ADJOURNMENT

Motion to adjourn at 6:21 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)

FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION

**REPORT – Status of Annual Audit of the Village of Willowbrook
for the Fiscal Year 2018-19**

COMMITTEE REVIEW

Finance/Administration
 Municipal Services
 Public Safety

Meeting Date: 10/14/2019

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

BACKGROUND

The Village contracted with the accounting firm of BKD, LLP to audit the Village's records for the fiscal year ending April 30, 2019. The final audit fieldwork was conducted in August and preliminary drafts were issued in September, with the final draft to be presented to the Village Board at the October 28th Village Board meeting. An unmodified "clean" audit opinion was rendered. In addition, below is a summary of results as of April 30, 2019:

	Actual	Budgeted	Variance
General Fund Revenues	9,526,034	7,757,114	1,768,920
General Fund Expenditures/Transfers Out	9,318,815	8,833,926	484,889
Increase/(Decrease) in General Fund Balance	207,219	(1,076,812)	869,593
Ending General Fund Balance	5,255,725	3,538,748	1,716,977
Unrestricted General Fund Balance	5,026,889		
Daily Operating Cost – General Fund	23,766		
Days Operating Expense Reserves	212		

Other Funds	Fund Balance 4/30/19	Net Income (Loss)
Water - Operating	4,773,994	(324,071)
Water – Capital Improvement	435,891	391,250
Motor Fuel Tax	331,680	40,193
Hotel/Motel Tax	516,655	171,693
Rt. 83/Plainfield Rd Business District Tax	1,099,568	564,415
Capital Projects	667	244
Debt Service	11	5
L.A.F.E.R	0	(11,441)
Police Pension	22,711,976	1,136,821
Special Service Area Agency	13,898	5,212

REQUEST FOR FEEDBACK

N/A

STAFF RECOMMENDATION

N/A

FINANCE & ADMINISTRATION COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
REPORT - Special Recreation Tax Levy	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety Meeting Date: 10/14/2019
<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 <u>immediate</u> consideration by Village Board)
<input type="checkbox"/> Regular Report	<input type="checkbox"/> Report/documents requested by Committee

BACKGROUND

One component of the Parks and Recreation Department budget process is the how the Special Recreation Tax Levy funds certain department expenditures. We are currently in the process of considering components of the Parks and Recreation FY 2020-21 expenditures and what is ADA eligible. Attached is a summary of the Special Recreation projects being considered, which was prepared by Interim Parks & Recreation Superintendent John Fenske.

Since FY 2006, the Board levied the tax as an alternative to funding expenditures out of the regular General Fund sources. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$16.36. The Village Board determined that the effect of funding the following items through the Special Recreation Tax is preferable to funding them from the General Fund:

- 1) Willowbrook's membership in the Gateway Special Recreation Association and direct staff costs;
- 2) Expenditures in assisting recreation participants requiring ADA accommodations, such as one-on-one aides; and
- 3) Improvements to our parks and playgrounds in providing better accessibility.

At the October 28, 2019 Village Board meeting, Staff anticipates making a recommendation to the Board to consider levying the Special Recreation tax for next year in the amount of **\$72,750**. At this amount, the tax impact for a home owner with a home market value of \$300,000 would be approximately **\$15.26**. This is a 2.24% decrease from the prior year's levy, or \$1,670, and includes amounts planned for ADA accessibility at Village parks and the Community Resource Center. All tax collected is restricted to be used on special recreation activities.

As of April 30, 2019, the Village has \$75,030 in accumulated special recreation tax funds, which is anticipated to be exhausted on the FY 2020-21 items noted in the attached summary.

REQUEST FOR FEEDBACK (if any)

STAFF RECOMMENDATION (if any)

Staff recommends approving the 2019 Special Recreation Tax Levy and bringing forth to the Village board meeting on October 28.

2019 Special Recreation Tax Levy (To be Collected FY 2020-21)				Prior Levy
A.	Gateway SRA Membership (Account 01-20-590-518) Based on increase as voted on at May 2019 Gateway meeting	\$ 39,310		\$ 38,540
B.	Staff Costs (Account 01-20-550-101) Attendance of Gateway SRA board meetings, preparation of SRA levy, communicating with residents on special recreation issues, Village oversight of SRA programs and projects, etc.	\$ 5,500		\$ 5,400
C.	ADA Accomodations (Account 01-20-590-520)			
	1 Projections based on previous years to provide assistance for 1:1 aides.	\$ 6,500		6,500
	2 Special Recreation Fishing Day at Willow Pond.	\$ 200		200
	3 Contingency for ADA assistance for participants in Parks & Recreation Department Activities	\$ 1,000		<u>1,000</u>
	Subtotal ADA Accomodations	\$ 7,700		\$ 7,700
D.	ADA Park Maintenance (Account 01-20-590-519)			
	1 Approved playground mulch (4 loads x \$1500/load) x 1/2 =	\$ 3,000		3,000
	2 Labor for spreading mulch (4 loads x \$800) x 1/2 =	\$ 1,600		1,600
	3 Rental of handicapped portable toilet upgrade at Borse and Willow Pond \$40/month x 3 months x 2 parks =	\$ 240		<u>180</u>
	Subtotal ADA Park Maintenance	\$ 4,840		\$ 4,780
E.	ADA Park Improvements (Account 01-20-590-521)			
	1 Contribution towards ADA accessible playground modifications: Village park TBD	\$ 21,000		\$ 20,000
	2 Contribution towards ADA accessibility at 825 Midway Drive (Community Resource Center)			
	a Exterior Doorways			
	b Interior Doorways			
	c Concrete work			
	d ADA Compliant Bathrooms			
	e ADA Compliant Counters	\$ 78,750		<u>\$ 75,000</u>
	Subtotal ADA Park Improvements	\$ 99,750		
	TOTAL Expenditures	\$ 157,100		\$ 151,420
	LESS: Estimated Restricted accumulated SRA Funds as of 4/30/20	<u>\$ (84,350)</u>		<u>\$ (77,000)</u>
	Total for SRA Tax Levy - 2019	\$ 72,750		
	Total for SRA Tax Levy - 2018			\$ 74,420
	\$ Increase (decrease)			\$ (1,670)
	% Increase (decrease)			-2.24%

FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW																									
DISCUSSION – Business License Fee Increase	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety																									
	Meeting Date: 10/14/2019																									
<input type="checkbox"/> Discussion Only <input checked="" type="checkbox"/> Seeking Feedback <input type="checkbox"/> Regular Report	<input type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date) <input type="checkbox"/> Approval of Staff Recommendation (for <u>immediate</u> consideration by Village Board) <input type="checkbox"/> Report/documents requested by Committee																									
BACKGROUND																										
<p>The Village issues business licenses annually to approximately 262 businesses for business licenses, vending machine licenses and scavenger licenses (liquor licenses and video gaming licenses are excluded from that total). Business license fees have not been increased in over 10 years, and in 2017 automobile dealer fees were revised and <u>reduced</u>. In recent months, increases in Village operating costs have increased significantly and staff was directed to investigate the revenue impact of increasing business license fees. The Village's current fee structure is included in the packet along with revenue for 2018 by category/fee type. The table below shows business license revenue by category totals for the last year (calendar 2018), as well as the estimated revenue impact of a potential fee increase of 10%, 15% and 20%:</p>																										
<table border="1"> <thead> <tr> <th>Business License Category</th> <th>2018 Revenue</th> <th>10% increase</th> <th>15% increase</th> <th>20% increase</th> </tr> </thead> <tbody> <tr> <td>Business License</td> <td>72,647</td> <td>7,265</td> <td>10,897</td> <td>14,529</td> </tr> <tr> <td>Vending Machine (excluding video gaming)</td> <td>2,130</td> <td>213</td> <td>320</td> <td>426</td> </tr> <tr> <td>Scavenger Licenses</td> <td>6,000</td> <td>600</td> <td>900</td> <td>1,200</td> </tr> <tr> <td>Total</td> <td>80,777</td> <td>8,078</td> <td>12,117</td> <td>16,155</td> </tr> </tbody> </table>	Business License Category	2018 Revenue	10% increase	15% increase	20% increase	Business License	72,647	7,265	10,897	14,529	Vending Machine (excluding video gaming)	2,130	213	320	426	Scavenger Licenses	6,000	600	900	1,200	Total	80,777	8,078	12,117	16,155	
Business License Category	2018 Revenue	10% increase	15% increase	20% increase																						
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REQUEST FOR FEEDBACK																										
<p>Staff would request feedback on what, if any, fee increase to implement. An ordinance would then be proposed at the Village Board meeting on October 28, 2019, so that the fees could be updated in the accounting system and invoices sent out in early November for an effective date of January 1, 2020.</p>																										
STAFF RECOMMENDATION																										
N/A																										

ACCOUNT	FEE ID	DESCRIPTION	FEE AMOUNT
01-00-310-302			
Liquer Licenses	LIQ A	Liquor - Class A - No Consumption on Premises	7,500.00
	LIQ B	Liquor - Class B - Entertainment, Dancing & Consumpt	37,500.00
	LIQ E	Liquor - CLass E - No Consump. on Premises - Grocery	2,500.00
	LIQ F	Liquor - Class F - Consump on Premises - Rec Facilit	2,500.00
	LIQ G	Liquor - Class G - Consump on Premises - Private Rec	250.00
	LIQ H	Liquor - Class H - Catering	250.00
	LIQ J	Liquor - Class J - Homeowners Association	250.00
	LIQ K	Liquor - Class K - Consump. On/Off Premises - Grocer	3,000.00
	LIQ L	Liquor - Class L - Brewery/Tap Room	2,500.00
	LIQ M	Liquor - Class M - No Consumption - Gas Stations	2,500.00
01-00-310-303			
Business Licenses		TOTAL FOR ACCOUNT:	58,750.00
	AUTO1	Automotive Dealers - 0 - 40,000 Sq Ft	1,500.00
	AUTO2	Automobile Dealers - 40,0001 - 75,000 Sq Ft	750.00
	BANKSAV	Banks & Savings & Loans	1,000.00
	BARBERSH	Barbershops, Hair Salons, Nail Salons	7,892.50
	DEALSEC	Dealers In Secondhand Articles	140.00
	DRYCLEAN	Dry Cleaners	320.00
	EXP COMB	Explosives or Combustibles Storage Up To 4,000 Gallo	875.00
	EXP COMBG	Explosive or Combustibles Storage Over 4,000 Gallons	2,280.00
	HOSPNURS	Hospitals, Convalescent & Nursing Homes	3,000.00
	HOTMOTEL	Hotels, Motels & Rooming Houses for 20 Persons or Mo	9,560.00
	ITINERANT	Itinerant Vendor	367.50
	RECAMUS	Recreational Amusements Operated for Profit	2,200.00
	RESTCATER	Caterers (operating from location within the village	80.00
	RESTDRIVE	Restaurant Drive-In or Fast Food	6,812.25
	RESTSEA2	Restaurants Seating Capacity 51-100	825.00
	RESTSEA3	Restaurant Seating Capacity 101 and Over	5,544.25
	RESTSEAT1	Restaurants Seating Capacity 1 to 50	525.00
	RETSERV1	Retail/Service/Wholesale/Manufacture 0 to 5,000 Sq	7,700.00
	RETSERV2	Retail/Service/Wholesale/Manufacture 5,001 to 10,000	2,750.00
	RETSERV3	Retail/Service/Wholesale/Manufacture 10,001 to 15,00	3,300.00
	RETSERV4	Retail/Service/Wholesale/Manufacture 15,001 to 20,00	3,200.00
	RETSERV5	Retail/Service/Wholesale/Manufacture 20,001 to 40,00	1,125.00
	RETSERV6	Retail/Service/Wholesale/Manufacture 40,001 to 75,00	5,250.00
	RETSERV7	Retail/Service/Wholesale/Manufacture 75,001 to 100,0	2,000.00
	RETSERV8	Retail/Service/Wholesale/Manufacture 100,001 to 150,	2,500.00
	TOBACCO	Tobacco Dealer	750.00
	UNDERTAK	Undertakers	400.00
01-00-310-305			
Vending Machine		TOTAL FOR ACCOUNT:	72,646.50
	AMUSDEV	Amusement Devices/Rides or Games	400.00
	AMUSJUKE	Amusements Jukeboxes	500.00
	VENDMACH	Vending Machines (except tobacco or cigarette)	1,230.00
	VIDEOGAM	Video Gaming License	625.00
01-00-310-306			
Scavenger	SCAVENTGR	TOTAL FOR ACCOUNT:	2,755.00
		Scavenger Services	6,000.00
		TOTAL FOR ACCOUNT:	6,000.00
		GRAND TOTAL:	140,151.50

Chapter 1A

LICENSE FEES

3-1A-1: FEES ENUMERATED:

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

1.	Ambulance service (for each ambulance)	\$ 60.00 per year
2.	Amusements ¹ :	
	(a) Jukeboxes or other musical devices - coin operated (per machine or device)	125.00 per year
	(b) Amusement devices or coin operated rides or games (per machine or device)	100.00 per year
	(c) Circus or sideshow	\$500.00 per week plus \$100.00 per ride per week
	(d) Commercial playground or amusement park	\$500.00 per week plus \$100.00 per ride per week
	(e) Theater (motion picture or dramatic):	
	(1) Seating capacity 1 to 500	\$1,000.00 per year
	(2) Seating capacity 501 to 1,000	1,500.00 per year
	(3) Seating capacity over 1,000	2,000.00 per year
	(4) Outdoor drive-in	4,000.00 per year
	(f) Public dance hall	1,000.00 per year
	(g) Public skating rink	500.00 per year
	(h) Automobile, boat or other exhibitive show	1,000.00 per week
	(i) Recreational amusements operated for profit, including, but not by way of limitation, tennis courts, miniature golf and golf driving ranges	200.00 per year
	(j) Concert, minstrel or musical entertainment (except as otherwise provided in this section):	
	(1) Ticket sales 1 to 2,000	\$100.00 per performance
	(2) Ticket sales 2,001 or more	\$1,000.00 per performance
	(k) Fireworks display	\$2,000.00 per day
	(l) Horse or dog show	50.00 per day
	(m) Rodeo	100.00 per day

	(n)	Stock or poultry show	50.00 per day
3.		Athletic contests and exhibits (excluding such contests and exhibits as may be sponsored by any duly constituted school or park district):	
	(a)	Seating capacity 1 to 25	50.00 per day
	(b)	Seating capacity 26 to 100	70.00 per day
	(c)	Seating capacity 101 to 1,000	200.00 per day
	(d)	Seating capacity over 1,000	1,000.00 per day
4.		Auctioneers	40.00 per day
5.		Billiard and pool tables	\$55.00 per table per year
6.		Banks and savings and loans	\$125.00 per year
7.		Barbershops, hair salons, nail salons	\$55.00 per chair per year
8.		Bowling alleys	\$100.00 per year
9.		Brokers and agents, excepting therefrom insurance brokers and agents and real estate brokers and agents	200.00 per year
10.		Carnivals	\$500.00 per week plus \$100.00 per ride per week \$50.00 per booth per week
11.		Dealers of intoxicating beverages	See <u>chapter 12</u> of this title
12.		Dry cleaners	\$ 80.00 per year
13.		Dispensaries (medical) (not pharmacies)	70.00 per year
14.		Explosives or combustibles (any business or operation handling or storing combustibles):	
	(a)	Fixed storage capacity:	
		(1) 0 to 4,000 gallons	125.00 per year
		(2) Over 4,000 gallons	\$125.00 per year plus \$10.00 per each thousand gallons over 4,000 gallons
	(b)	Nonfixed storage capacity (more than 1,000 gallons):	
		(1) Hardware and paint stores	\$ 80.00 per year
		(2) Industrial usage or storage	225.00 per year
		(3) Other	200.00 per year
15.		Florists	80.00 per year

16.	Food dealers (including dealers having liquor licenses under chapter 12 of this title):		
	(a)	Restaurants:	
		(1) Seating capacity 1 to 50	175.00 per year
		(2) Seating capacity 51 to 100	275.00 per year
		(3) Seating capacity 101 and over	\$275.00 per year plus \$2.00 for each additional seat
		(4) All drive-in or fast food restaurants (irrespective of seating capacity)	\$225.00 per year plus \$2.00 for each seat
	(b)	Caterers (operating from location within the Village)	\$ 80.00 per year
	(c)	Food manufacturers (license fee shall be determined in accordance with subsection 28 of this section)	
	(d)	Itinerant vendor (each vehicle whose place of business is not within the corporate limits of the Village but does retail business within the corporate limits of the Village)	70.00 per year
17.	Hawkers, peddlers, transient vendors and itinerant merchants (except for such persons conducting or transacting their business within an indoor exhibit hall or room located within a facility otherwise licensed by the Village of Willowbrook)		\$110.00 per person per day
18.	Heating, air conditioning and refrigeration contractors		\$100.00 per year
19.	Hospitals, convalescent and nursing homes, assisted living centers, and sanatoriums		\$20.00 per bed per year
20.	Hotels, motels, and rooming houses (with sleeping accommodations for 20 persons or more)		\$60.00 per year plus \$20.00 per unit or room per year
21.	Laundries:		
	(a)	Without self-service machines	\$70.00 per year
	(b)	With machines	\$15.00 per machine per year
22.	Livery stables, boarding or sale		\$ 70.00 per year
23.	Lumber, coal and other combustible material storage yards		200.00 per year
24.	Automobile dealers:		

Building Floor Area In Square Feet	
0 to 40,000	\$ 500.00 per year
40,001 to 75,000	750.00 per year

* modified (decreased) 2017

75,001 and over	1,000.00 per year
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25.	Machine shops	70.00 per year
26.	Public parking garages, lots and ramps	\$2.00 per stall per year
27.	Pawnbrokers	\$70.00 per year
28.	Retail, service, wholesale and manufacturing establishments:	

Floor Area In Square Feet	
0 to 5,000	\$ 100.00 per year
5,001 to 10,000	200.00 per year
10,001 to 15,000	300.00 per year
15,001 to 20,000	400.00 per year
20,001 to 40,000	500.00 per year
40,001 to 75,000	750.00 per year
75,001 to 100,000	1,000.00 per year
100,001 to 150,000	1,250.00 per year
150,001 to 175,000	1,500.00 per year
175,001 and over	1,750.00 per year

	Floor Area Applicable: Floor area shall be calculated as herein defined. Total floor area applicable for the determination of the yearly license fee shall include the sum total of all the floor area in use or reserved for or retained for the use of the commercial establishment, including, but not restricted to, principal and accessory floor area, cellars and basements, storage or detached accessory building, even though any such floor area may be temporarily vacant or not in use.	
29.	Scavengers and garbage collectors	See subsections <u>6-6-2(D)</u> and <u>6-6-3(D)</u> of this Code
30.	Dealers in secondhand articles	\$ 70.00 per year
31.	Steam boiler operator	100.00 per year
32.	Street sales	50.00 per day
33.	Taxicabs, limousines, draymen, carters, expressmen, hackmen, omnibus drivers, and porters (when based within corporate limits of the Village)	\$70.00 per vehicle per day
34.	Undertakers	\$200.00 per year
35.	Vending machines (except tobacco or cigarette vending machines)	\$15.00 per machine per year
36.	Video gaming license	\$25.00 per machine per year

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

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1		MONTHLY TOTAL
			HANDWRITTEN CHECKS		
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	2	\$ 1,262,520.25
JULY	181,754.82	136,059.40			
JULY	490,652.59	289,053.25	21,906.99	3	\$ 1,119,427.05
AUG	250,777.78	147,611.63			
AUG	414,406.79	156,262.90			
AUG		263,099.19	24,964.16	4	\$ 1,257,122.45
SEPT	237,231.68	163,370.23			
SEPT	381,970.90	260,698.14	3,000.00	5	\$ 1,046,270.95
OCT					
OCT				\$	-
NOV					
NOV				\$	-
DEC					
DEC - safety					
DEC				\$	-
JAN					
JAN					
JAN				\$	-
FEB					
FEB				\$	-
MAR					
MAR				\$	-
APR					
APR				\$	-
	<u>\$ 3,468,194.41</u>	<u>\$ 2,350,884.26</u>	<u>\$ 180,332.77</u>		<u>\$ 5,999,411.44</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

4 LJ Morse approved separately by Village Board

5 DuPage County Children's Center

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

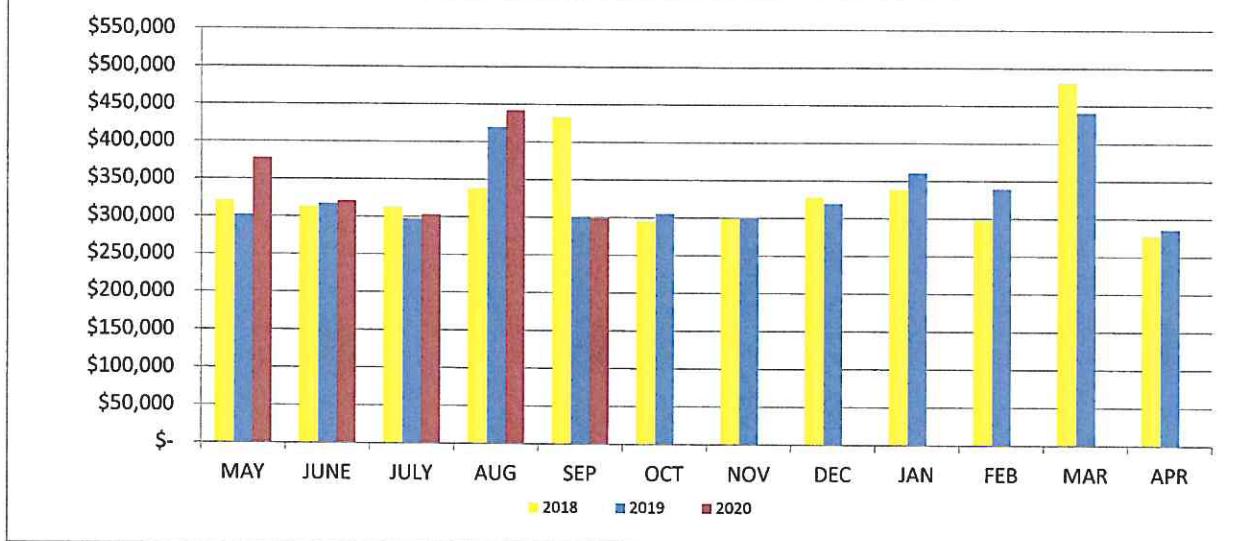
MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

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	405,447	36,171	3
SEP	433,195	3	300,863	2	265,155	33,558	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	\$ 1,576,670	\$ 164,210	11
AVERAGE PAYROLL	\$ 155,179		\$ 153,410				\$ 158,262
CHANGE FROM PRIOR YEAR			-1.14%				3.16%

* Includes safety incentive

Includes Village Administrator retirement payout

TOTAL PAYROLL BY MONTH: ACTIVE EMPLOYEES

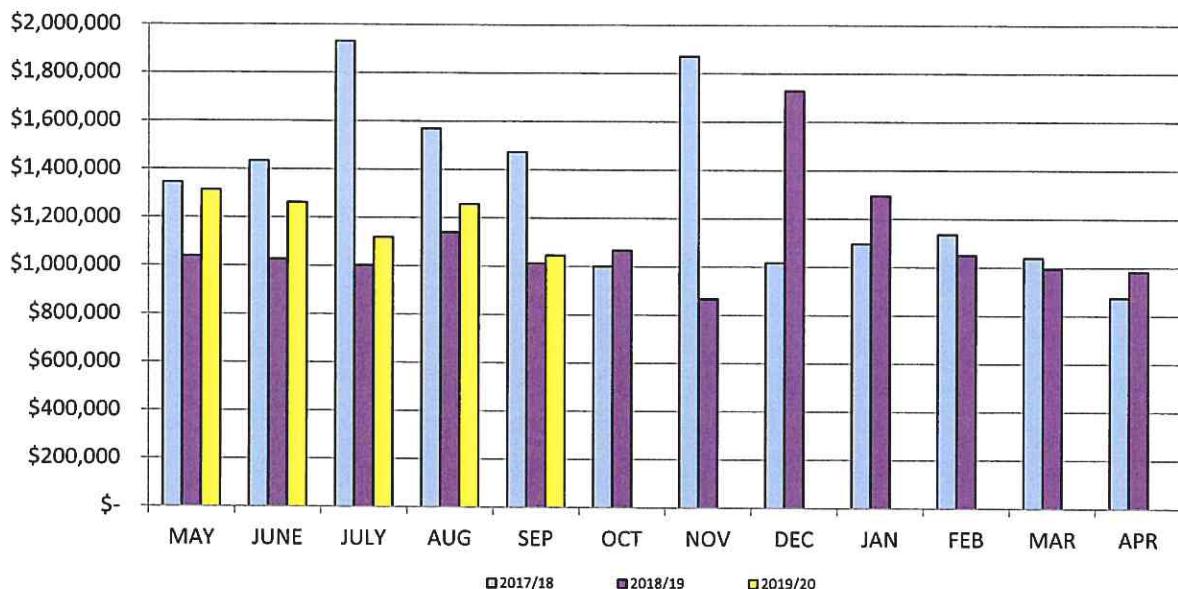


VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS

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	\$ 1,314,071 A	\$ 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	1,257,122 F	40,552
SEP	1,473,375 D	1,013,460	1,046,271	34,876
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	\$ 5,999,411	
AVERAGE	\$ 1,316,104	\$ 1,100,927	\$ 1,199,882	\$ 39,202

- 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 WILLOWSBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

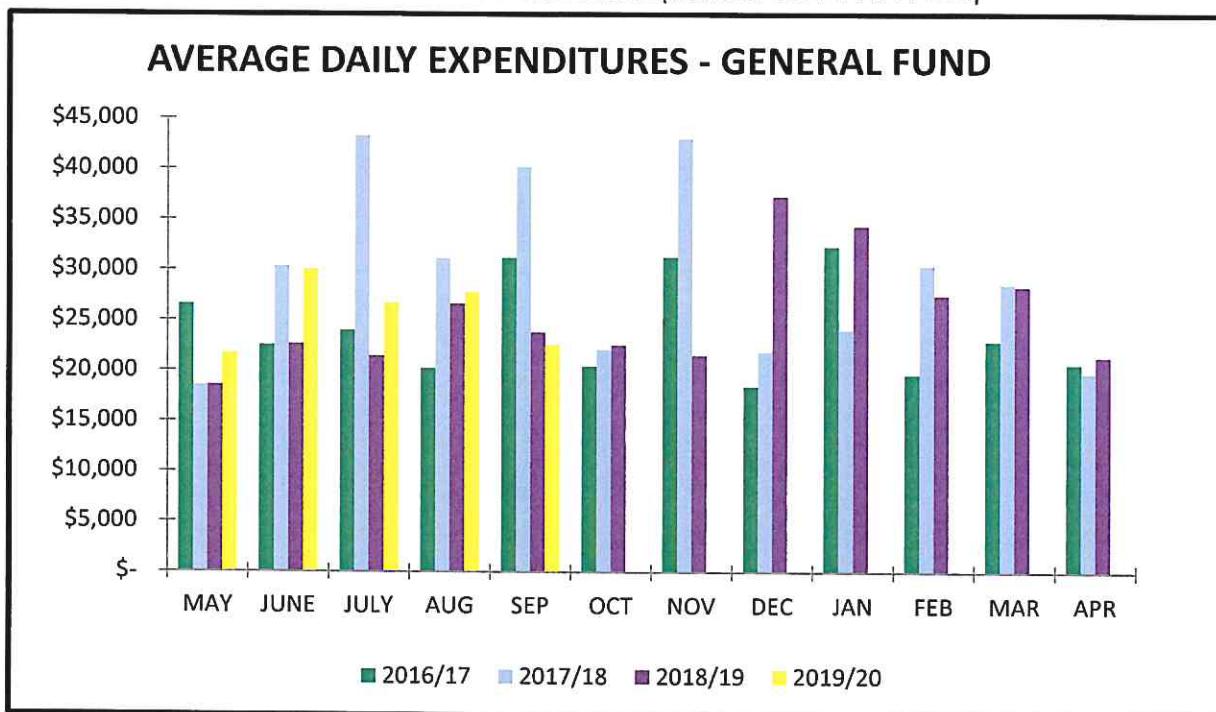
MONTH	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2018/19	FISCAL 2019/20
MAY	\$ 26,585	\$ 18,548	\$ 18,531	\$ 21,671
JUNE	22,563	30,355	22,655	30,024
JULY	24,006	43,297 A	21,462	26,717 *
AUG	20,266	31,156	26,618	27,764
SEP	31,190	40,215	23,835	22,574
OCT	20,454	22,129	22,535	
NOV	31,257	43,060 A,B	21,549	
DEC	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	\$ 25,750
% CHANGE		21.77%	-13.45%	0.94%

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)



* corrected

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	Sale	DIST	MADE	15-16	16-17	17-18	18-19	19-20	% increase from prior year			
MAY	FEB	\$	253,282	\$	267,882	\$	264,472	\$	276,118	\$	320,221	15.97%
JUNE	MAR		301,469		312,681		304,436		334,282		360,870	7.95%
JULY	APR		267,013		269,580		304,925		309,957		343,577	10.85%
AUG	MAY		328,251		331,887		345,478		376,154		397,471	5.67%
SEPT	JUNE		349,847		398,196		354,582		364,229		408,372	12.12%
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	\$ 1,830,511					
MTH AVG			\$ 315,686	\$ 313,811	\$ 326,459	\$ 339,925	\$ 366,102					
BUDGET			\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000	\$ 4,000,000					

YEAR TO DATE LAST YEAR : \$ 1,660,740

YEAR TO DATE THIS YEAR : \$ 1,830,511

DIFFERENCE : \$ 169,771

PERCENTAGE CHANGE :

10.22%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 4,000,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 45.76%

PROJECTION OF ANNUAL REVENUE : \$ 4,496,096

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 496,096

EST. PERCENT DIFF ACTUAL TO BUDGET

12.4%

**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	57,570
SEPT	JUNE			-	37,321	40,597	58,915
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	\$ 273,022	
MTH AVG				\$ 36,122	\$ 45,101	\$ 54,604	
BUDGET				\$ 518,650	\$ 450,000	\$ 485,000	

YEAR TO DATE LAST YEAR : \$ 188,927

YEAR TO DATE THIS YEAR : \$ 273,022

DIFFERENCE : \$ 84,095

PERCENTAGE CHANGE : 44.51%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 485,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 56.29%

PROJECTION OF ANNUAL REVENUE : \$ 782,119

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 297,119

EST. PERCENT DIFF ACTUAL TO BUDGET 61.3%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	15-16	16-17	17-18	Note 1	Note 2	Note 3
				18-19	19-20	
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	57,414	
SEPT	49,578	50,547	44,142	52,413	50,814	
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	\$ 413,373	
MTH AVG	\$ 75,844	\$ 67,270	\$ 64,535	\$ 69,095	\$ 82,675	
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:	\$ 350,511
YEAR TO DATE THIS YEAR:	\$ 413,373
DIFFERENCE:	\$ 62,862

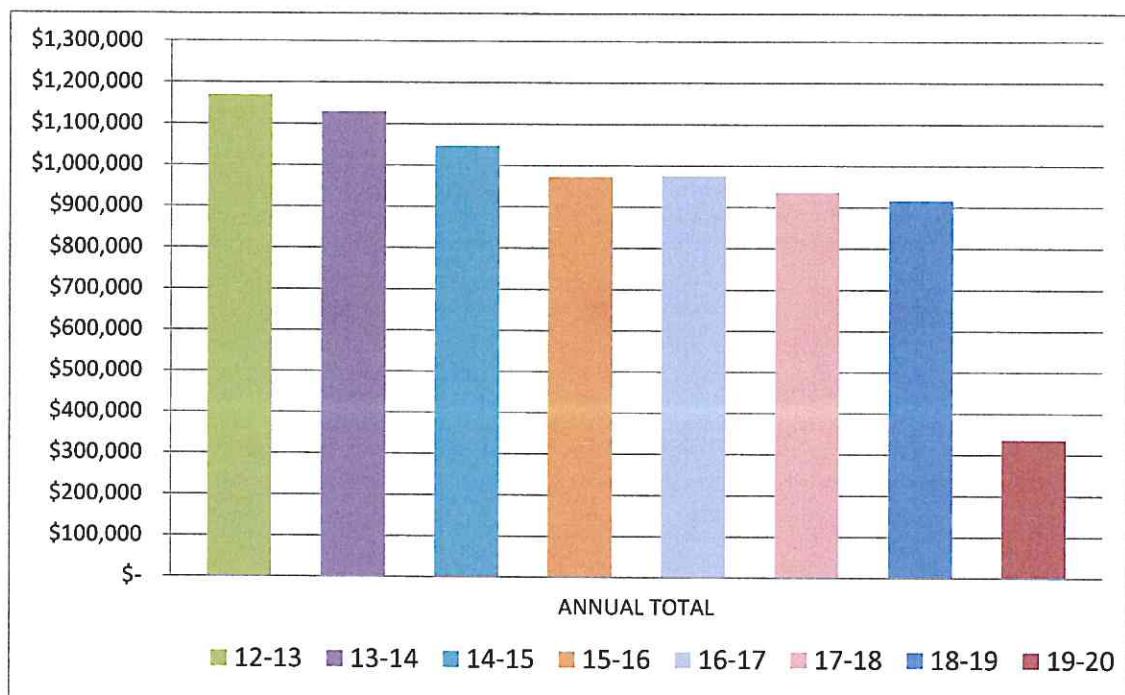
PERCENTAGE CHANGE: 17.93%

BUDGETED REVENUE:	\$ 815,000
PERCENTAGE OF YEAR COMPLETED :	41.67%
PERCENTAGE OF REVENUE TO DATE :	50.72%
PROJECTION OF ANNUAL REVENUE :	\$ 977,841
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 162,841
EST. PERCENT DIFF ACTUAL TO BUDGET	20.0%

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MUNICIPAL UTILITY TAXES

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

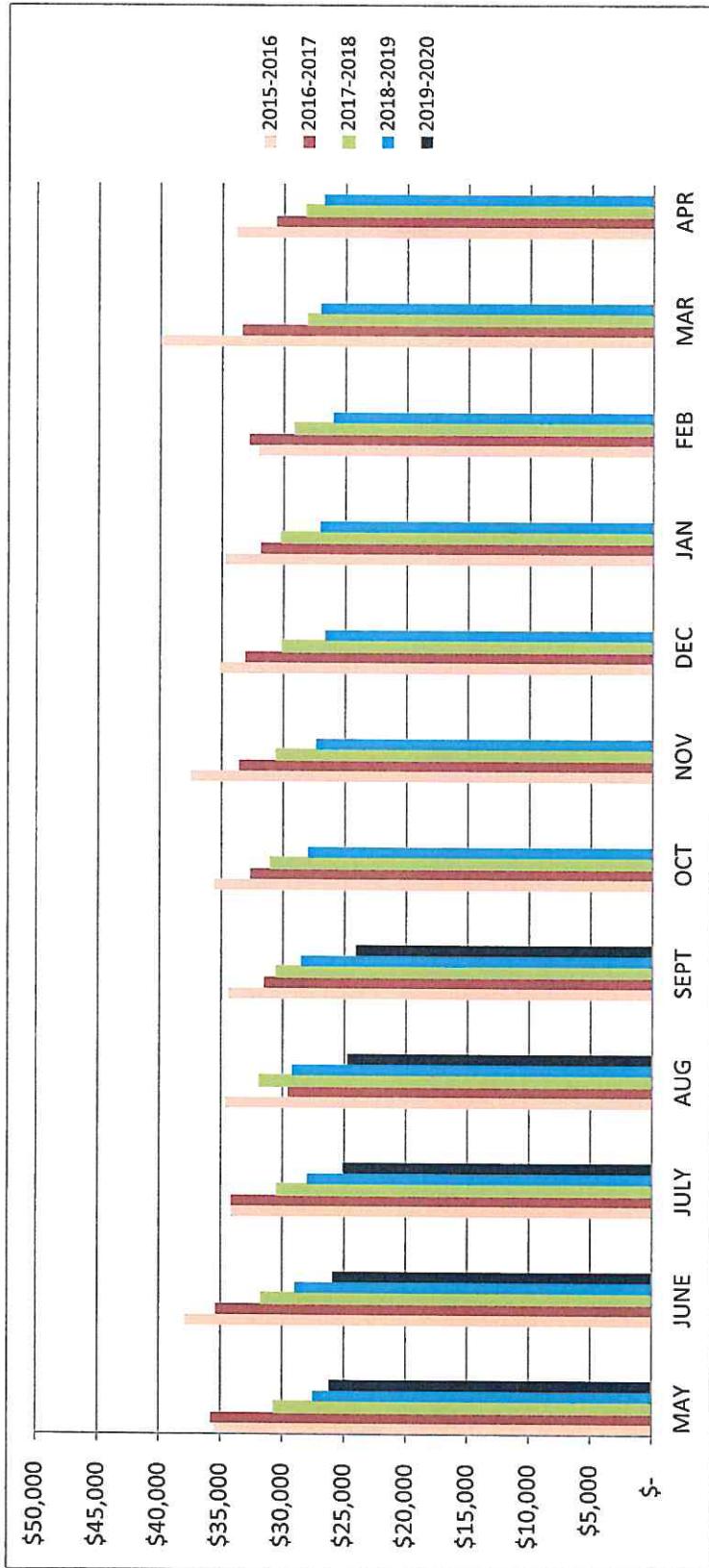
MONTH	15-16	16-17	17-18	18-19	19-20
MAY	\$ 76,117	\$ 76,429	\$ 71,829	\$ 73,377	\$ 67,576
JUNE	77,206	73,715	72,444	66,122	61,990
JULY	74,787	78,330	73,703	68,284	63,109
AUG	77,480	79,068	79,315	76,782	69,155
SEPT	83,767	80,232	78,406	74,848	73,700
OCT	84,774	83,653	76,352	77,551	
NOV	77,541	74,678	69,376	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	\$ 335,530
MTH AVG	\$ 80,993	\$ 81,289	\$ 78,021	\$ 76,311	\$ 67,106
BUDGET	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000	\$ 950,000	\$ 898,000
YEAR TO DATE LAST YEAR:	\$ 359,413				
YEAR TO DATE THIS YEAR:	\$ 335,530				
DIFFERENCE:	\$ (23,883)				
PERCENTAGE CHANGE:	-6.65%				
BUDGETED REVENUE:				\$ 898,000	
PERCENTAGE OF YEAR COMPLETED :				41.67%	
PERCENTAGE OF REVENUE TO DATE :				37.36%	
PROJECTION OF ANNUAL REVENUE :				\$ 854,879	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (43,121)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-4.8%	



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	24,736
SEPT	33,909	34,389	31,506	30,495	28,519	24,084
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	\$ 126,003
5 year average:		\$ 386,909			YTD PRIOR YEAR	
					YTD CURRENT YEAR	\$ 142,232
					DIFFERENCE	\$ (16,229)
					PERCENTAGE CHANGE	-11.41%

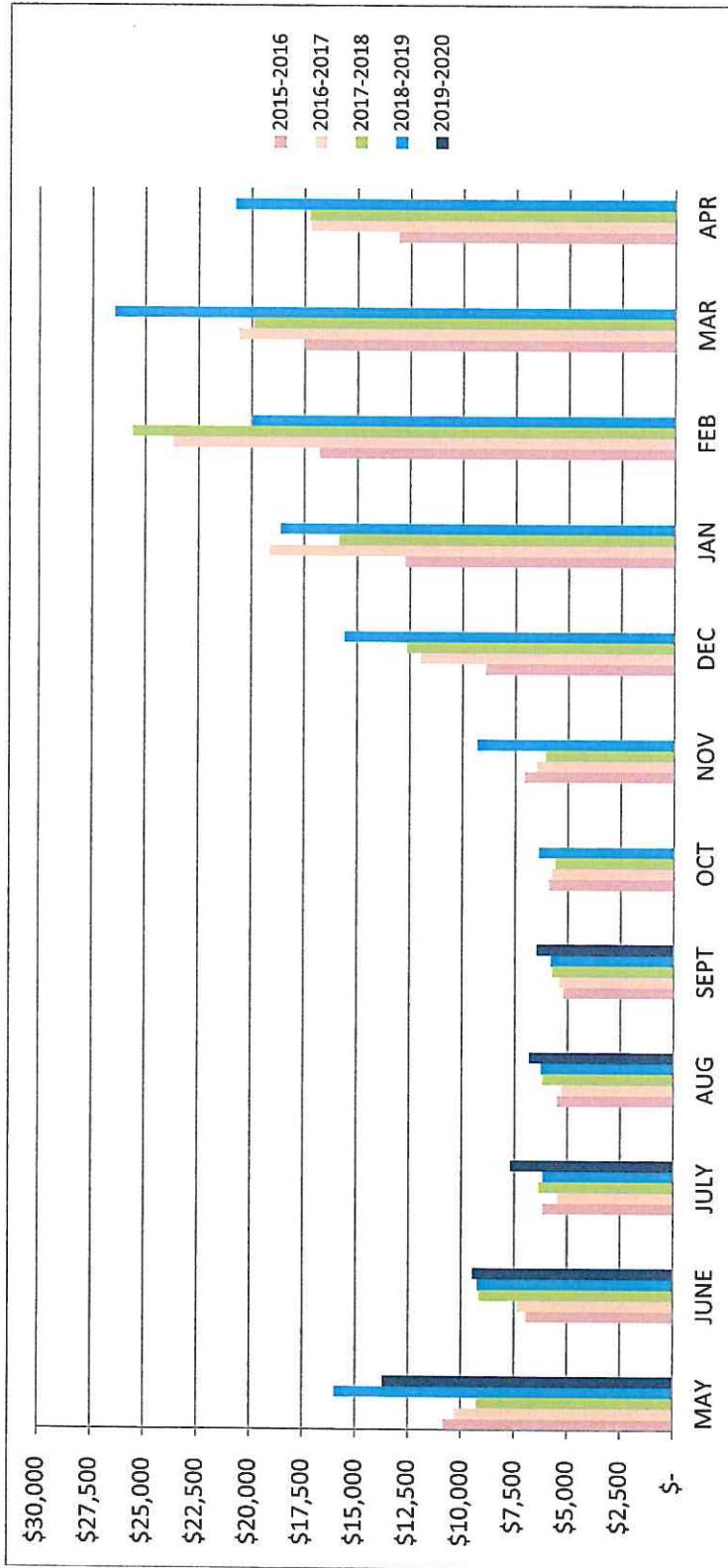
**VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS**



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	6,826
SEPT	9,298	5,187	5,386	5,736	5,810	6,482
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	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>	<u>17,257</u>	<u>20,770</u>	
TOTAL:	\$ 187,745	\$ 116,451	\$ 138,626	\$ 139,622	\$ 160,503	\$ 44,158
5 year average:		\$ 148,589		YTD PRIOR YEAR		\$ 43,440
				YTD CURRENT YEAR		\$ 44,158
				DIFFERENCE		\$ 718
				PERCENTAGE CHANGE		1.65%

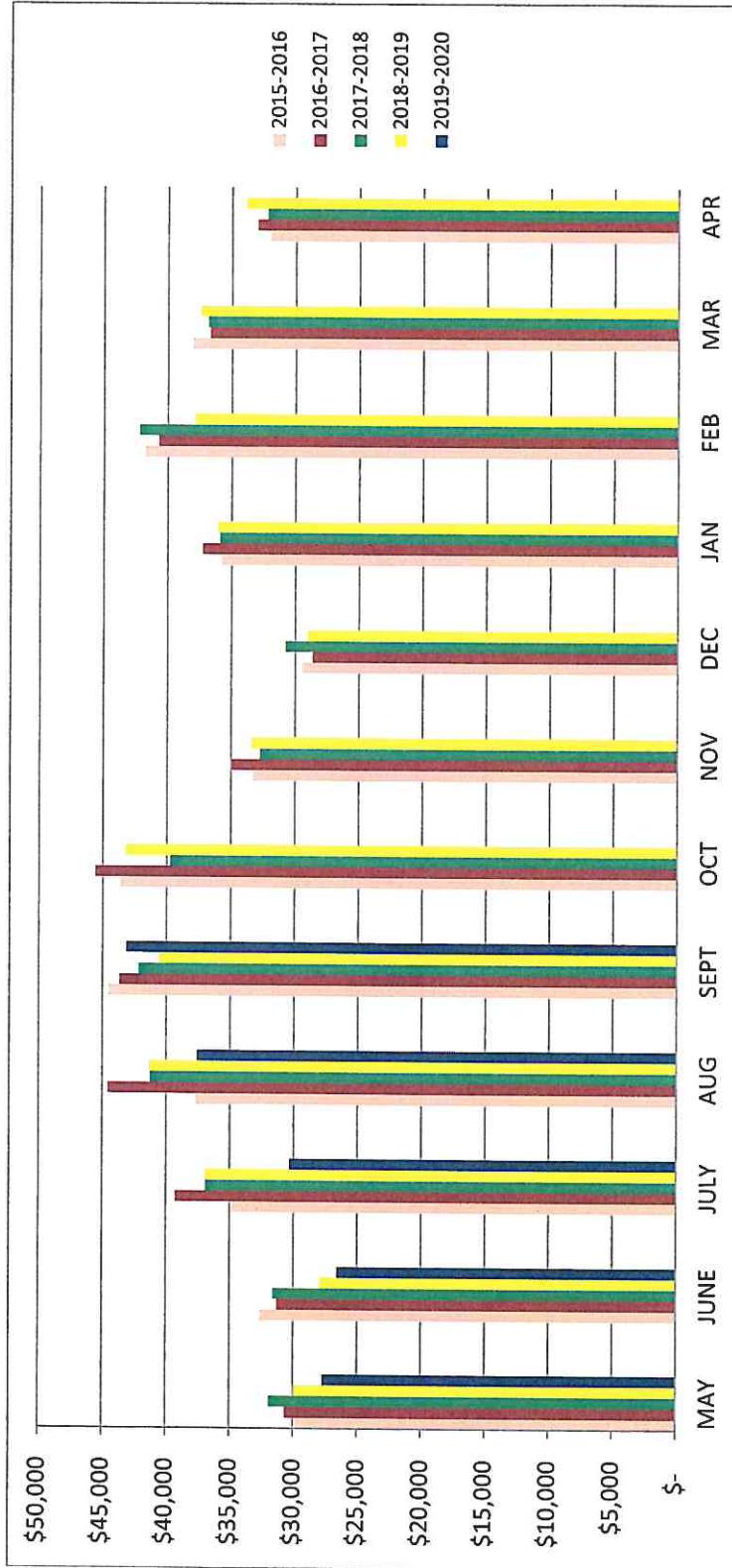
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
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	\$ 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	37,593
SEPT	37,735	44,502	43,660	42,175	40,520	43,134
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	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	<u>32,209</u>	<u>33,842</u>	
TOTAL:	\$ 441,195	\$ 433,460	\$ 446,258	\$ 434,314	\$ 427,043	\$ 165,369
5 year average:		\$ 436,454		YTD PRIOR YEAR		\$ 176,492
				YTD CURRENT YEAR		\$ 165,369
				DIFFERENCE		\$ (11,123)
				PERCENTAGE CHANGE		-6.30%

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWSBROOK
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	47,229
SEPT	45,463	42,850	44,371	44,262	47,289
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	\$ 236,709
MTH AVG	\$ 43,192	\$ 41,710	\$ 42,909	\$ 44,067	\$ 47,342
BUDGET	\$ 460,000	\$ 475,000	\$ 485,000	\$ 485,000	\$ 500,000
YEAR TO DATE LAST YEAR:					\$ 220,587
YEAR TO DATE THIS YEAR:					<u>\$ 236,709</u>
DIFFERENCE:					\$ 16,122
PERCENTAGE OF INCREASE:				7.31%	
BUDGETED REVENUE:				\$ 500,000	
PERCENTAGE OF YEAR COMPLETED :				41.67%	
PERCENTAGE OF REVENUE TO DATE :				47.34%	
PROJECTION OF ANNUAL REVENUE :				\$ 567,457	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 67,457	
EST. PERCENT DIFF ACTUAL TO BUDGET				13.49%	

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

MONTH DIST	15-16	16-17	17-18	18-19	19-20	Difference from Prior Year
MAY	\$ 15,102	\$ 11,090	\$ 16,151	\$ 10,691	\$ 10,567	-1.16%
JUNE	12,488	9,365	13,897	16,043	9,197	-42.67%
JULY	12,842	12,157	11,415	7,454	15,022	101.53%
AUG	12,465	15,130	20,048	11,967	9,650	-19.36%
SEPT	11,832	9,867	12,359	8,190	11,409	39.30%
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		\$ 475.00 DUI Fines
FEB	11,546	13,571	11,525	12,376		\$ 1,541.00 Overweight
MARCH	12,474	17,407	11,820	8,467		\$ 39,729.00 D.C. Circuit Court
APRIL	10,141	12,327	15,939	9,979		\$ 14,100.00 Village issued
TOTAL	\$ 132,993	\$ 164,037	\$ 155,275	\$ 131,932	\$ 55,845	\$ 55,845.00
MTH AVG	\$ 11,083	\$ 13,670	\$ 12,940	\$ 10,994	\$ 11,169	
BUDGET	\$ 145,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 125,000	

YEAR TO DATE LAST YEAR : \$ 54,345

YEAR TO DATE THIS YEAR : \$ 55,845

DIFFERENCE : \$ 1,500

PERCENTAGE CHANGE

2.76%

BUDGETED REVENUE: \$ 125,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 44.68%

PROJECTION OF ANNUAL REVENUE : \$ 135,574

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 10,574

EST. PERCENT DIFF ACTUAL TO BUDGET 8.46%

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		78,455
SEPT	3,559	81,365	52,170	86,300		70,770
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	\$ 327,050	
MTH AVG	\$ 31,932	\$ 59,983	\$ 56,226	\$ 77,670	\$ 65,410	
BUDGET	\$ 540,000	\$ 525,000	\$ 560,000	\$ 560,000	\$ 600,000	
			YEAR TO DATE LAST YEAR :			\$ 406,356
			YEAR TO DATE THIS YEAR :			<u>\$ 327,050</u>
			DIFFERENCE :			\$ (79,306)
			PERCENTAGE CHANGE:			-19.52%
			BUDGETED REVENUE:			\$ 600,000
			PERCENTAGE OF YEAR COMPLETED :			41.67%
			PERCENTAGE OF REVENUE TO DATE :			54.51%
			PROJECTION OF ANNUAL REVENUE :			\$ 750,139
			EST. DOLLAR DIFF ACTUAL TO BUDGET			\$ 150,139
			EST. PERCENT DIFF ACTUAL TO BUDGET			25.0%

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	2 63,136	42,532	12,752
SEPT	146,016	1 62,108	3 39,902	30,008	21,357
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	\$ 165,826

MTH AVG \$ 30,718 \$ 40,677 \$ 50,964 \$ 59,171 \$ 33,165

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: \$ 276,746

YEAR TO DATE THIS YEAR: \$ 165,826

DIFFERENCE: \$ (110,920)

-40.08%

BUDGETED REVENUE: \$ 275,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 60.30%

PROJECTION OF ANNUAL REVENUE : \$ 425,463

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 150,463

EST. PERCENT DIFF ACTUAL TO BUDGET 54.71%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE

BILLING MONTH						% 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	310,599	-1.9%
SEPT	359,696	544,406	351,489	370,074	349,902	-5.5%
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	\$ 1,433,812	
MTH AVG	\$ 274,945	\$ 295,158	\$ 280,077	\$ 275,722	\$ 286,762	
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:	\$ 1,481,128
YEAR TO DATE THIS YEAR:	\$ 1,433,812
DIFFERENCE:	\$ (47,316)

PERCENTAGE OF INCREASE: -3.19%

BUDGETED REVENUE: \$ 3,200,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 44.81%

PROJECTION OF ANNUAL REVENUE : \$ 3,202,970

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 2,970

EST. PERCENT DIFF ACTUAL TO BUDGET 0.09%

**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	27,034
SEPT	23,430	19,562	21,506	22,570	26,252
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	\$ 124,023
MTH AVG	\$ 17,693	\$ 20,198	\$ 20,268	\$ 21,076	\$ 24,805
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: \$ 123,426

YEAR TO DATE THIS YEAR: \$ 124,023

DIFFERENCE: \$ 597

PERCENTAGE CHANGE: 0.48%

BUDGETED REVENUE: \$ 248,000

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 50.01%

PROJECTION OF ANNUAL REVENUE : \$ 254,130

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 6,130

EST. PERCENT DIFF ACTUAL TO BUDGET 2.5%

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	19,740
SEPT	20,756 1	18,555	18,646	18,668	28,399 2
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	\$ 100,158
MTH AVG	\$ 18,239	\$ 18,100	\$ 18,100	\$ 18,119	\$ 20,032
BUDGET	\$ 203,252	\$ 221,186	\$ 219,905	\$ 219,905	\$ 217,343

YEAR TO DATE LAST YEAR : \$ 92,071

YEAR TO DATE THIS YEAR : \$ 100,158

DIFFERENCE : \$ 8,087

PERCENTAGE OF CHANGE:

8.78%

BUDGETED REVENUE: \$ 217,343

PERCENTAGE OF YEAR COMPLETED : 41.67%

PERCENTAGE OF REVENUE TO DATE : 46.08%

PROJECTION OF ANNUAL REVENUE : \$ 236,530

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 19,187

EST. PERCENT DIFF ACTUAL TO BUDGET

8.8%

Note 1 - Received payments in December 2015

Note 2 - Includes 1st distribution of the Transportation Renewal Fund (July) - \$.19/gallon tax of \$12,725 (15.71% to municipalities)