

EST. 1960

Willowbrook

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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

Tim Halik

Chief of Police

Robert J. Pavelchik, Jr.

Director of Finance

Carrie Dittman

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JANUARY 8, 2018, 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) November 13, 2017 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Liquor License Fees – Nail Salons
5. APPROVAL – Personnel Manual Revision: Sexual Harassment Policy
6. REPORT – Monthly Disbursement Reports – November & December 2017
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



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MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 13, 2017 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 Chairman Davi at 5:32 p.m.

2. ROLL CALL

Those present at roll call were Chairman Umberto Davi, Trustee Gayle Neal, Director of Finance Carrie Dittman, Assistant to the Village Administrator Garrett Hummel and Deputy Clerk Cindy Stuchl.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, October 9, 2017 were reviewed.

Motion to approve made by Trustee Neal, seconded by Chairman Davi. Motion carried.

4. DISCUSSION – Business License Fees – Auto Dealers

Director Dittman explained that in fall 2016, Highline Auto Sales, an internet based auto sales business, opened in the Executive Plaza Office Park. Section 3-1A-1(24) of the Village Code sets the annual business license fee for auto dealers at \$4,000. When advised of this, the owner of Highline Auto Sales argued that their internet auto sales were no different than other retail internet sales, and therefore, they should be charged the fee contained within Section 3-1A-1(28), which would calculate to \$500 annually, based on square footage. The Village performed a survey of other jurisdictions and that survey showed our auto dealer business license fee to be high. The Village ultimately agreed that Highline's use is very different from a conventional auto dealership and charged them the lower \$500 fee.

A different, traditional, auto dealer is now requesting that they also be charged a lower fee. The Village planned to modify the fee ordinance to clarify the distinction between traditional dealerships and internet based dealers, but had not planned to lower the fee for the traditional dealers. In light of the fee survey, the Village is examining the fee structure. Four auto dealer businesses in town are currently subject to the fee and would be affected by any changes made. Two are internet based and pay their annual fee based on square footage, and two are traditional dealers and pay \$4,000 annually each. If the auto dealership rates were all based on square footage using the current structure for internet sales businesses, the latter two businesses would pay \$750 and \$200 annually (reduction of \$7,050 in revenues annually).

Staff is looking for direction on how to proceed. One option is to modify the business license fee ordinance to distinguish between a conventional auto dealership and an internet sales-based dealership but maintain the \$4,000 annual fee for the conventional dealerships. Another option would be to modify the ordinance AND change the amount of the annual fee for all auto dealers from \$4,000 to some other amount, whether it is based on square footage, a flat fee or some other methodology. Deputy Clerk Stuchl noted that the traditional auto dealer has inquired of her whether their annual fee will be reduced and if they will receive a rebate of prior fees paid. Deputy Clerk Stuchl has not yet sent out their business license renewal for calendar year 2018 pending the decision of the board on the fee to be charged. The committee discussed this topic further and agreed that whatever the change may be, it should not be retroactive and no rebate of prior fees would be paid. Chairman Davi noted that a future effective date could be put in the ordinance, perhaps January 1, 2018, if the ordinance were passed in 2017. The Committee proposed modifying the ordinance for all auto dealerships to charge a fee based on square footage effective January 1, 2018, with the understanding that no retroactive refunds would be issued; these changes would

need to be discussed and approved by the Village Board. Staff will begin working on an ordinance modification to be brought forth to the full board at the second Village board meeting in November.

Chairman Davi and Trustee Neal approved the request to be brought forth to the Village board.

5. REPORT – Monthly Disbursement Reports – October 2017

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

- Total cash outlay for all Village funds – \$1,001,287. Fiscal Year to Date is \$8,754,670. October includes a handwritten check for \$72,640.50 which is a payment to Clauss Brothers for Willow Pond Park (but not M & A Asphalt, there is a typo in the report).
- Payroll monthly total for active employees including all funds - \$295,025 (2 payrolls). The average payroll for the year was \$154,905, which is a 5.75% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for October: \$32,300. Average monthly cash outlay for all Village funds fiscal year to date (YTD): \$1,459,112. Daily average fiscal YTD: \$47,589. October's daily amount dropped due to the end of the three construction projects that were occurring earlier in the fiscal year.
- Average daily expenditures for the General Fund only: \$22,129. Fiscal YTD average is \$30,950 which is a 27.9% increase from the prior year. The increase is due to the General Fund transfers out to the LAFER Fund to cover the police department renovation, now that the bond proceeds have been exhausted.

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

All revenues are fiscal year to date collections through October 31, 2017 (unaudited):

- Sales tax receipts - \$313,701 down .47% from the prior year. Trending 4.1% over budget.
- Business District sales tax receipts - \$34,773. This is a new report which shows collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from only the Town Center side as only those businesses are currently open. 41.63% of the annual budget has been collected (and 50% of the fiscal year has been completed).
- Income Tax receipts - \$67,208 down 5.3% compared to the prior year, 11.4% under budget. The state of Illinois is no longer in arrears in payments, however we are now feeling the effects of the recent state legislation which included a 10% reduction in income tax, which is about \$86,254 annually.
- Utility tax receipts - \$76,352 down 4.11% from the prior year, 6.5% under budget, consisting of:
 - Telecomm tax - \$31,009 down 6.47%
 - Northern IL gas - \$5,600 up 7.01%
 - ComEd - \$39,743 down 4.84%
- Places of Eating Tax receipts - \$41,841 down 4.16% compared to the prior year, trending 1.09% under budget.
- Fines - \$12,269 up 17.33% compared with the prior year, 48.04% over budget. Fines come from County

distributions and also local fine tickets written by Village police officers.

- Red Light Fines – \$50,230 down 27.72% from the prior year receipts, trending 7.1% under budget. The Rt. 83/63rd St. intersection is still “down”, however, the new cameras are currently being tested.
- Building Permit receipts - \$60,823 down 7.10% from the prior year, 88.94% above budget.
- Water sales receipts - \$257,241 down 11.00% from the prior year, 11.08% below budget. The large decline from Sept 2016 to Sept 2017 is due to a \$181,000 catch up bill issued in Sept 2016 to a shopping center that experienced a huge leak, and that billing is non-recurring. Revenues have generally normalized since the MTU replacement project concluded and we are seeing far fewer “catch-up” bills than in the past year.
- Hotel/Motel Tax receipts - \$27,690 up 5.34% compared with the prior year. The revenue is trending at 9.9% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$16,481 up 2.08% compared with the prior year, 0.8% above budget.

Chairman Davi inquired about what the Village’s historical total revenues were year after year and if we tracked that. Director Dittman replied that after the revenues took a hit around 2008 when the economy dropped, we have been slowly growing each year and are nearly back to the pre-recessionary levels. A ten-year historical report of revenues and expenditures is presented in the Village’s Comprehensive Annual Financial Report. In addition, Director Dittman prepares a 5 year look back and 5-year forecast on revenues and expenditures by fund as part of the annual budget document. Director Dittman will include a ten-year historical report on revenues and expenditures in the next committee meeting packet.

Motion to approve the Monthly Disbursement reports and Revenue reports was made by Trustee Neal, seconded by Chairman Davi. Motion carried.

7. VISITOR’S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications.

9. ADJOURNMENT

Motion to adjourn at 6:08 p.m. was made by Trustee Neal, seconded by Chairman Davi. Motion carried.

(Minutes transcribed by: Carrie Dittman, 11/14/2017)

FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
DISCUSSION – Liquor License Fees – Proposed Class “N”	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety
	Meeting Date: 1/8/2018
<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
<p align="center">BACKGROUND</p> <p>The Village was approached by the owner of an in-town nail salon requesting to serve alcoholic beverages to customers of the salon while they are receiving services. No such current liquor license classification exists in the Village, and if approved by the Village Board, a new Class N license would need to be added. Proposed restrictions on the sale of alcohol could include hair and nail salons only; beer and wine only; and a two (2) drink maximum per customer/visit. The salons would be subject to all other laws and regulations applicable to other businesses serving alcohol. The number of licenses allowable and hours of alcohol sales would need to be determined. The proposed annual liquor license fee would be \$1,500.</p>	
<p align="center">REQUEST FOR FEEDBACK</p> <p>The Village attorney drafted the attached proposed ordinance for consideration, which includes the restrictions noted above. Staff is requesting feedback from the Committee on whether to add this license classification, and if so, what restrictions to place upon it and what modifications should be made to the draft ordinance.</p>	
<p align="center">STAFF RECOMMENDATION</p> <p>N/A</p>	

ORDINANCE NO. 18-O-_____

AN ORDINANCE AMENDING SECTION 3-12-5 ENTITLED "CLASSIFICATIONS,"
AND SECTION 3-12-19 ENTITLED "HOURS" OF CHAPTER 12
ENTITLED "LIQUOR," OF TITLE 3 ENTITLED "BUSINESS"
OF THE VILLAGE CODE OF ORDINANCES OF
THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS

WHEREAS, the corporate authorities of the Village of Willowbrook, are expressly authorized, pursuant to section 4-1 of the Illinois Liquor Control Act (235 ILCS 5/4-1), to regulate the number, classification and license fees authorizing the retail sale of alcoholic liquor in the Village; and

WHEREAS, the corporate authorities of the Village of Willowbrook, have determined that it is proper and in the best interest of the Village to add a Class N liquor license classification for the retail sale of alcoholic liquor in the Village of Willowbrook.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, as follows:

Section One: Section 3-12-5 entitled: "Classifications," of Chapter 12 entitled "Liquor," of Title 3 entitled "Business" of the Village Code of Ordinances of the Village of Willowbrook, DuPage County, Illinois, as amended, is further amended by

adding thereto, in proper alphabetical order, section 3-12-5(N) to read as follows:

N	Retail - On Premise Consumption - Hair and Nail Salon
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"[N] Class N: 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 three (3)."

Section Two: The remaining provisions of section 3-12-5 shall remain in full force and effect and unamended by this ordinance.

Section Three: Section 3-12-19: entitled "Hours:" of Chapter 12 entitled: "Liquor" of Title 3 entitled: "Business" as amended, is further amended by adding the following after the second paragraph therein to read as follows:

"For the holders of a Class N license, beer and wine shall only be sold, given or delivered on the licensed premises between the hours of _____ __.m. and _____ __.m. on Mondays through Saturdays."

The remaining provisions of Section 3-12-19 shall remain in full force and effect and amended by this Ordinance.

Section Four: Any ordinance or portion of any ordinance in conflict with the provisions of this Ordinance is hereby repealed solely to the extent of said conflict.

Section Five. This Ordinance shall be in full force and effect from and after its passage and approval and publication in the manner provided by law.

PASSED and **APPROVED** this _____ day of January, 2018, by a roll call vote as follows:

ROLL CALL VOTE: AYES: _____
 NAYS: _____
 ABSTENTIONS: _____
 ABSENT: _____

APPROVED:

Mayor

ATTEST:

Village Clerk

This section has been affected by a recently passed ordinance, 17-19 - LIQUOR REGULATIONS. [Go to new ordinance.](#)

This section has been affected by a recently passed ordinance, 17-22 - LIQUOR LICENSES. [Go to new ordinance.](#)

3-12-5: CLASSIFICATIONS:

Class	
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

(Ord. 14-O-26, 6-9-2014; amd. Ord. 15-O-10, 4-27-2015; Ord. 16-O-15, 4-25-2016)

(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 fifteen (15) 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)

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 one (1) Class B-2 license issued at any one time. (Ord. 15-O-11, 5-11-2015)

(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 (1) 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 (1) 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 zero class E licenses 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)

(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 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 brewpub or class I brewer, as defined by article V of the liquor control act of 1934² for consumption in a taproom 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. (Ord. 16-O-15, 4-25-2016)

The annual fee for a class L license shall be two thousand dollars (\$2,000.00). There shall be no more than one class L license issued at any one time. (Ord. 16-O-15, 4-25-2016; amd. Ord. 16-O-18, 5-23-2016)

This section has been affected by a recently passed ordinance, 17-19 - LIQUOR REGULATIONS. [Go to new ordinance.](#)

This section has been affected by a recently passed ordinance, 17-22 - LIQUOR LICENSES. [Go to new ordinance.](#)

3-12-19: HOURS:

Alcoholic liquor shall not be sold, given away or consumed on any licensed premises between the hours of one o'clock (1:00) A.M. and nine o'clock (9:00) A.M. on weekdays, between the hours of two o'clock (2:00) A.M. and nine o'clock (9:00) A.M. on Saturday, or between the hours of two o'clock (2:00) A.M. and ten o'clock (10:00) A.M. on Sunday. (Ord. 10-O-29, 12-13-2010)

For the holders of a class L license, beer shall not be sold, given, delivered or consumed on the licensed premises at any time other than between the hours of three o'clock (3:00) P.M. and ten o'clock (10:00) P.M. on Thursdays, between the hours of twelve o'clock (12:00) noon and eleven o'clock (11:00) P.M. on Fridays and Saturdays, and between the hours of twelve o'clock (12:00) noon and seven o'clock (7:00) P.M. on Sundays. (Ord. 16-O-15, 4-25-2016)

The hours which alcoholic liquor may be sold, given away, or consumed as specified in this section may be varied, upon application of the licensee, by the president, as local liquor control commissioner. (Ord. 10-O-29, 12-13-2010)

FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET

AGENDA ITEM DESCRIPTION	COMMITTEE REVIEW
APPROVAL – Personnel Manual Revision: Sexual Harassment Policy	<input checked="" type="checkbox"/> Finance/Administration <input type="checkbox"/> Municipal Services <input type="checkbox"/> Public Safety
	Meeting Date: 1/8/2018
<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 checked="" 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	
<p>On November 16, 2017, Governor Rauner signed into law Public Act 100-0554, which amended the State Officials and Employees Ethics Act. The Act mandates that all governmental units adopt, within 60 days after the effective date of November 16, 2017, which is January 15, 2018, an ordinance or resolution establishing a policy prohibiting sexual harassment.</p> <p>The Village's existing personnel manual already contains a policy prohibiting sexual harassment; however, some provisions in the Act require modifications to the existing policy, such as: clarification on how to file a complaint, a prohibition on retaliation including availability of protection under the Whistleblower Act, consequences for knowingly filing a false complaint, and the addition of textual/electronic means to the definition of harassment. Language was also added to offer protection of employees from harassment by non-employees, such as vendors, officials, agents and customers.</p> <p>These modifications are included in "Exhibit A" of the attached ordinance and are highlighted in yellow. These new provisions will also be incorporated into the complete personnel manual, which is currently under revision by Sikich LLP.</p>	
REQUEST FOR FEEDBACK	
N/A	
STAFF RECOMMENDATION	
<p>Approve the policy to be brought forth to the Village Board at tonight's meeting. The policy must be adopted by January 15 in order to be in compliance with the new Act.</p>	

**AN ORDINANCE AMENDING THE VILLAGE OF WILLOWBROOK
EMPLOYEE PERSONNEL MANUAL BY AMENDING ITS POLICIES PROHIBITING
SEXUAL HARASSMENT AND PROCEDURES FOR FILING A COMPLAINT**

WHEREAS, on November 16, 2017, the Governor signed into law Public Act 100-0554, amending the State Officials and Employees Ethics Act (5 ILCS 430/1-1, et seq.), to require that local governmental entities adopt an ordinance or resolution establishing a policy to prohibit sexual harassment; and

WHEREAS, pursuant to the Act, each governmental unit shall adopt an ordinance or resolution establishing a policy to prohibit sexual harassment; and

WHEREAS, the Village of Willowbrook Employee Personnel Manual includes a policy prohibiting sexual harassment; and

WHEREAS, the corporate authorities of the Village have determined that it is in the best interest of the Village to revise the Employee Personnel Manual with respect to its policy against sexual harassment, and adopt such revised policy by ordinance in compliance with the requirements of Public Act 100-0554, and other applicable laws.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and Board of Trustees of the Village of Willowbrook, DuPage County, Illinois, as follows:

Section 1. Recitals. The facts and statements contained in the preambles to this Ordinance are found to be true and correct and are hereby adopted as part of this ordinance.

Section 2. The Village of Willowbrook Personnel Policy Manual, is hereby amended by approving and amending thereto the Sexual Harassment Policy and Procedures For Filing A Complaint Of Harassment Or Sexual Harassment, a copy of said policies are attached hereto as Exhibit "A" and made a part hereof.

Section 3. This Sexual Harassment Policy and Procedures For Filing A Complaint Of Harassment Or Sexual Harassment of the Village supersedes any prior policy or past practice of the Village with respect to sexual harassment.

Section 4. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

Section 5. All ordinances or parts of ordinances in conflict with this ordinance are repealed, insofar as a conflict may exist.

PASSED and APPROVED this 8th day of January, 2018, by a roll call vote as follows:

ROLL CALL VOTE:

AYES: _____
NAYS: _____
ABSTENTIONS: _____
ABSENT: _____

APPROVED:

Mayor

ATTEST:

Village Clerk

EXHIBIT "A"

THE VILLAGE OF WILLOWBROOK
EMPLOYEE PERSONNEL MANUAL

Section 2.8, entitled Sexual Harassment Policy, and
Section 2.9, entitled Procedures For Filing A Complaint Of
Harassment Or Sexual Harassment

2.8 SEXUAL HARASSMENT POLICY:

(A) Statement of Village Policy

The Village is committed to providing a work place that is free from all forms of discrimination, including sexual harassment. Sexual harassment is illegal. Any behavior that fits the definition of sexual harassment is a form of misconduct which may result in disciplinary action up to and including dismissal.

Sexual harassment could also subject the Village and, in some cases, an individual to substantial civil penalties.

The Village's policy on sexual harassment is part of its overall affirmative action efforts pursuant to state and federal laws prohibiting discrimination based on age, race, color, religion, national origin, ancestry, military status, citizenship status, unfavorable discharge from the military, marital status, sexual orientation, handicap, genetic information, and sex. Specifically, sexual harassment is prohibited by the Civil Rights Act of 1964, as amended, and the Illinois Human Rights Act.

Each employee bears the responsibility to refrain from sexual harassment in the work place. No employee, male or female, should be subjected to unsolicited or unwelcome sexual overtures in the work place by anyone, including supervisors, co-workers, officers, agents, vendors, customers or any third party. Furthermore, it is the responsibility of all supervisors/managers to make sure that the work environment is free from sexual harassment. All forms of discrimination and conduct which can be considered harassing, coercive or disruptive, or which create a hostile or offensive environment, must be eliminated. Instances of sexual harassment shall be investigated in a prompt and effective manner.

All employees of the Village, particularly those in a supervisory or management capacity, are expected to become familiar with the contents of this policy and to abide by the requirements it establishes.

(B) Definition of Sexual Harassment

According to the Illinois Human Rights Act, sexual harassment is defined as:

Any unwelcome sexual advances or requests for sexual favors or any conduct of a sexual nature when:

- (1) Submission to such conduct is made, either explicitly or implicitly, a term or condition of an individual's employment;

- (2) Submission to or rejection of such conduct by an individual is used as the basis for employment decisions affecting such individual; or,
- (3) Such conduct has the purpose or effect of substantially interfering with an individual's work performance or creating an intimidating, hostile or offensive working environment.

The Courts have determined that sexual harassment is a form of discrimination under Title VII of the Civil Rights Act of 1964, as amended.

One example of sexual harassment is where a qualified individual is denied employment opportunities and benefits that are, instead, awarded to an individual who submits (voluntarily or under coercion) to sexual advances or sexual favors. Another example is where an individual must submit to unwelcome sexual conduct in order to receive an employment opportunity.

Other conduct commonly considered to be sexual harassment includes:

- **Verbal:** Sexual innuendoes, suggestive comments, insults, humor and jokes about sex, anatomy or gender-specific traits, sexual propositions, threats, repeated requests for dates, or statements about other employees, even outside their presence, of a sexual nature.
- **Non-Verbal:** Suggestive or insulting sounds (whistling), leering, obscene gestures, sexually suggestive bodily gestures, "catcalls", "smacking", or "kissing" noises.
- **Visual:** Posters, signs, pin-ups or slogans of a sexual nature.
- **Physical:** Touching, unwelcome hugging or kissing, pinching, brushing the body, coerced sexual intercourse, or actual assault.
- **Textual/Electronic:** "Sexting" (electronically sending messages with sexual content, including pictures and video), the use of sexually explicit language, harassment, cyber stalking and threats via all forms of electronic communication (e-mail, text/picture/video messages, intranet/on-line postings, blogs, instant messages and social network websites like Facebook and Twitter).

Sexual harassment may involve a man harassing a woman. Sexual harassment may involve a woman harassing a man or harassment between members of the same gender.

The most severe and overt forms of sexual harassment are easier to determine. On the other end of the spectrum, some sexual harassment is more subtle and depends to some extent on individual perception and interpretation. The trend in courts is to assess sexual harassment by a standard of what would offend a "reasonable woman" or "reasonable man", depending on the gender of the alleged victim.

An example of the most subtle form of sexual harassment is the use of endearments. The use of terms such as "honey", "darling", and "sweetheart" is objectionable to many women who believe that these terms undermine their authority and their ability to deal with men on an equal and professional level.

Another example is the use of a compliment that could potentially be interpreted as sexual in nature. Below are three (3) statements that might be made about the appearance of a woman in the work place:

"That's an attractive dress you have on."

"That's an attractive dress. It really looks good on you."

"That's an attractive dress. You really fill it out well."

The first statement appears to be simply a compliment. The last is the most likely to be perceived as sexual harassment depending on the perceptions and values of the person to whom it is directed. To avoid the possibility of offending an employee, it is best to follow a course of conduct above reproach, or to err on the side of caution.

(C) Responsibility of Individuals

The Village will not tolerate, condone or allow any form of harassment, whether engaged in by fellow employees, volunteers, officers, agents or by other non-employees who conduct business with the Village. Each individual has the responsibility to refrain from sexual harassment.

An individual who sexually harasses a fellow individual is, of course, liable for his or her individual conduct.

A harassing employee will be subject to disciplinary action up to and including dismissal in accordance with the Village's disciplinary policy and the terms of any applicable collective bargaining agreement or employment agreement. In addition, any person who violates Village's Non-Harassment/Discrimination or Sexual Harassment policies, may be subject to any applicable fines and penalties established pursuant to local ordinance, State law or Federal law. Each violation

may constitute a separate offense. Any discipline imposed by the Village shall be separate and distinct from any penalty imposed by an ethics commission and any fines or penalties imposed by a court of law or a State or Federal agency.

The Village Administrator is the designated coordinator of the Village's sexual harassment policy and is available to consult with employees regarding their obligations under this policy.

(D) Responsibility of Supervisory/Managerial Employees:

Each supervisor/manager is responsible for maintaining the workplace free from sexual harassment. This is accomplished by promoting a professional environment and by dealing with sexual harassment as well as with all other forms of employee misconduct.

The Courts have found that organizations as well as supervisors/managers can be held liable for damages related to sexual harassment by a manager, supervisor, employee, or third party (an individual who is not an employee but does business with an organization, such as a customer, contractor, sales representative, or repair person).

Liability is either based on an organization's responsibility to maintain a certain level of order and discipline, or on the supervisor/manager acting as an agent of the organization. As such, supervisors/managers must act quickly and responsibly not only to minimize their own liability but also that of the Village.

Specifically, a supervisor/manager must address an observed incident of sexual harassment or a complaint, with seriousness, take prompt action to investigate it, report it, and end it, implement an appropriate disciplinary action, and observe strict confidentiality. This also applies to cases where an employee tells the supervisor/manager about behavior that constitutes sexual harassment but does not want to make a formal complaint.

In addition, supervisors/managers must ensure that no retaliation will result against an employee making a sexual harassment complaint. Supervisors/managers in need of information regarding their obligations under this policy or procedures to follow upon receipt of a complaint of sexual harassment should contact the Village Administrator.

2.9 PROCEDURES FOR FILING A COMPLAINT OF HARASSMENT/DISCRIMINATION OR SEXUAL HARASSMENT:

1. Internal

An employee who either observes or believes herself/himself to be the object of harassment/discrimination or sexual harassment should deal with the incident(s) as directly and firmly as possible by clearly communicating her/his position to the supervisor/manager, the Village Administrator, and to the offending person. It is not necessary for the harassment/discrimination or sexual harassment to be directed at the person making the complaint.

Each incident of harassment/discrimination or sexual harassment should be documented or recorded. A note should be made of the date, time, place, what was said or done, and by whom. The documentation may be augmented by written records such as letters, notes, names, and telephone numbers.

No one making a complaint of harassment/discrimination or sexual harassment will be retaliated against even if a complaint made in good faith is not substantiated. Any witness to an incident of harassment/discrimination or sexual harassment is also protected from retaliation.

The process for making a complaint about harassment/discrimination or sexual harassment falls into several stages:

- a. **DIRECT COMMUNICATION:** If there is harassment/discrimination or sexually harassing behavior in the work place, the discriminated or harassed employee should directly and clearly express her/his objection that the conduct is unwelcome and request that the offending behavior stop. The initial message may be verbal. If subsequent messages are needed, they should be put in writing in a note or a memo.
- b. **CONTACT SUPERVISORY PERSONNEL:** All employees are required to promptly report any suspected discrimination or harassment to his or her immediate supervisor and the Village Administrator. If the harasser is the immediate supervisor, the problem should be reported to the next level of supervision and the Village Administrator. If the harasser is the Village Administrator, the problem shall be reported to the Mayor.
- c. **FORMAL WRITTEN COMPLAINT:** If an employee is uncomfortable reporting an incident to any supervisor, an employee may also report incidents of harassment/discrimination or sexual harassment directly

to the Village Administrator. The Village Administrator will counsel the reporting employee and be available to assist with the filing of a formal complaint. The Village Administrator will fully investigate the complaint, and will advise the complainant, if practicable, and the alleged harasser of the results of the investigation. Any employee's behavior that fits the definition of harassment/discrimination or sexual harassment is a form of misconduct which may result in disciplinary action up to and including dismissal.

2. External

The Village hopes that any incident of harassment/discrimination or sexual harassment can be resolved through the internal process outlined above. All employees, however, have the right to file formal charges with the Illinois Department of Human Rights (IDHR) and/or the United States Equal Employment Opportunity Commission (EEOC). A charge with IDHR must be filed within one hundred eighty (180) days of the incident of harassment/discrimination or sexual harassment. A charge with EEOC must be filed within three hundred (300) days of the incident. Charges are investigated in accordance with the rules of the IDHR and/or the EEOC. In addition, an appeal process is available through the Human Rights Commission (IHRC), after the IDHR has completed its investigation of the complaint.

The Illinois Department of Human Rights (IDHR) may be contacted as follows:

Chicago:	312-814-6200
Chicago TTY:	866-740-3953

The Illinois Human Rights Commission (IHRC) may be contacted as follows:

Chicago:	312-814-6269
Chicago TTY:	312-814-4760

The United States Equal Employment Opportunity Commission (EEOC) may be contacted as follows:

Chicago:	800-669-4000
TTY:	800-869-8001

An employee who has been physically harassed, or threatened while on the job may also have grounds for criminal charges of assault and battery.

3. False and Frivolous Complaints

False and frivolous charges refer to cases where the accuser is using a harassment/sexual harassment complaint to accomplish some end other than stopping harassment/sexual harassment. It does not refer to charges made in good faith which cannot be proven. Given the seriousness of the consequences for the accused, a false and frivolous charge is a severe offense that can itself result in disciplinary action up to and including dismissal. Any employee who intentionally makes a false report alleging a violation of any provision of this policy shall be subject to discipline or discharge pursuant to applicable Village policies, employment agreements, Employee Personnel Manual, and/or collective bargaining agreements.

4. Minors

Should the alleged offender or the person who is the object of harassment/sexual harassment be a minor, the minor's parents or legal guardian(s) are to be notified upon allegations of harassment, unless prohibited by law.

5. Prohibition on Retaliation

The Village will not in any way retaliate or permit any employee, officer, or agent of the Village to retaliate against an individual who makes a report of harassment/discrimination or sexual harassment, or provides information related to such report. Any witness to an incident or participant in any investigation of harassment/discrimination or sexual harassment is also protected from retaliation.

Retaliation is a serious violation of these Non-Harassment/Discrimination or Sexual Harassment policies and should be reported immediately. Any person found to have retaliated against another individual for reporting harassment/discrimination or sexual harassment will be subject to the same disciplinary action provided for harassment/discrimination offenders, meaning disciplinary action up to and including termination of employment. No one making a complaint of harassment/discrimination or sexual harassment or providing information related thereto will be retaliated against even if a complaint made in good faith is not substantiated.

For the purposes of the Village's Non-Harassment/Discrimination or Sexual Harassment policies, retaliatory action means the reprimand, discharge, suspension, demotion, denial of promotion or transfer, or change in the terms or conditions of employment of any employee that is taken in retaliation for an

employee's involvement in protected activity pursuant to Village's Non-Harassment/Discrimination or Sexual Harassment policies.

Similar to the prohibition against retaliation as set forth in this policy, whistleblower protection from retaliatory action is afforded under the State Officials and Employees Ethics Act (5 ILCS 430/15-10; 5 ILCS 430/70-5), the Whistleblower Act (740 ILCS 174/15(a)) and the Illinois Human Rights Act (775 ILCS 5/6-101).

For the purposes of the Village's Non-Harassment/Discrimination or Sexual Harassment policies, retaliatory action means the reprimand, discharge, suspension, demotion, denial of promotion or transfer, or change in the terms or conditions of employment of any employee that is taken in retaliation for an employee's involvement in protected activity pursuant to Village's Non-Harassment/Discrimination or Sexual Harassment policies.

An employee who is suddenly transferred to a lower paying job or passed over for a promotion after filing a complaint with IDHR or EEOC, may file a retaliation charge – due within 180 days (IDHR) or 300 days (EEOC) of the alleged retaliation.

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2017-2018**

MONTH	BOARD APPROVED WARRANTS	GROSS PAYROLL (ACTIVE & POLICE PENSION)	Note 1 HANDWRITTEN CHECKS	MONTHLY TOTAL
MAY	\$ 244,929.12	\$ 157,703.50		
MAY	312,498.23	253,106.16	\$ 376,235.59 2	\$ 1,344,472.60
JUNE	423,024.97	137,557.68		
JUNE	378,543.50	264,362.06	230,766.20 3	\$ 1,434,254.41
JULY	299,887.23	140,659.59		
JULY	424,956.70	271,266.30	794,559.33 2,3	\$ 1,931,329.15
AUG	376,847.53	182,340.02		
AUG	347,891.57	260,654.33	402,218.09 3	\$ 1,569,951.54
SEPT	260,274.68	133,848.37		
SEPT	306,137.15	163,428.99		
SEPT		239,107.23	370,578.71 4	\$ 1,473,375.13
OCT	92,267.30	156,918.72		
OCT	438,165.05	241,295.67	72,640.50 5	\$ 1,001,287.24
NOV	226,386.93	161,271.73		
NOV	381,698.59	240,730.58	861,150.55 6	\$ 1,871,238.38
DEC		158,498.41		
DEC - safety		30,913.92		
DEC	416,616.90	241,660.35	170,244.00 7	\$ 1,017,933.58
JAN				
JAN				\$ -
FEB				
FEB				\$ -
MAR				
MAR				
MAR				\$ -
APR				
APR				\$ -
	\$ 4,930,125.45	\$ 3,435,323.61	\$ 3,278,392.97	<u>\$ 11,643,842.03</u>

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

Note 2 Includes payments to LJ Morse approved separately by Village Board

Note 3 Includes payments to Clauss Brothers & Tecorp approved separately by Village Board

Note 4 Includes payments to Clauss Brothers & M & J Asphalt approved separately by Village Board

Note 5 Includes payments to Clauss Brothers approved separately by Village Board

Note 6 Includes payments to Clauss Brothers, LJ Morse, MB Financial & UMB Bank

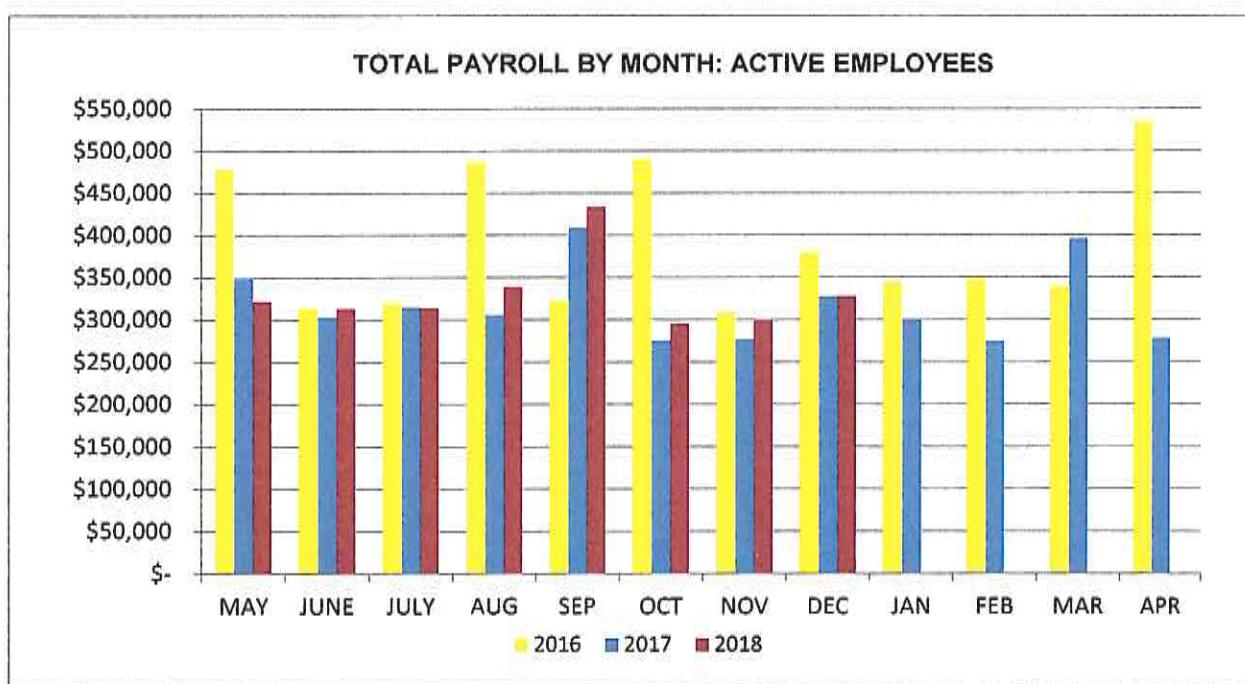
Note 7 Includes payment to Fer-Pal Construction (75th St watermain lining) approved by Village Board

**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2016 - FY 2018**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

MONTH	FISCAL 2016	# of payrolls	FISCAL 2017	# of payrolls	FISCAL 2018	# of payrolls
MAY	\$ 478,815	3	\$ 348,394	2	\$ 321,672	2
JUNE	313,049	2	302,429	2	312,782	2
JULY	320,009	2	314,983	2	313,010	2
AUG	485,924	2	305,498	2	338,075	2
SEP	321,599	2	408,797	3	433,195	3
OCT	489,679	3	275,405	2	295,025	2
NOV	309,630	2	276,469	2	298,513	2
DEC	379,193	2	327,559	2	327,583	2
JAN	345,774	2	300,427	2		
FEB	347,437	2	274,528	2		
MAR	339,053	2	396,135	3		
APR	533,906	3	277,793	2		
TOTAL	\$ 4,664,069	27	\$ 3,808,417	26	\$ 2,639,855	17
AVERAGE PAYROLL	\$ 172,743		\$ 146,478		\$ 155,286	
CHANGE FROM PRIOR YEAR			-15.21%		6.01%	

* Includes safety incentive

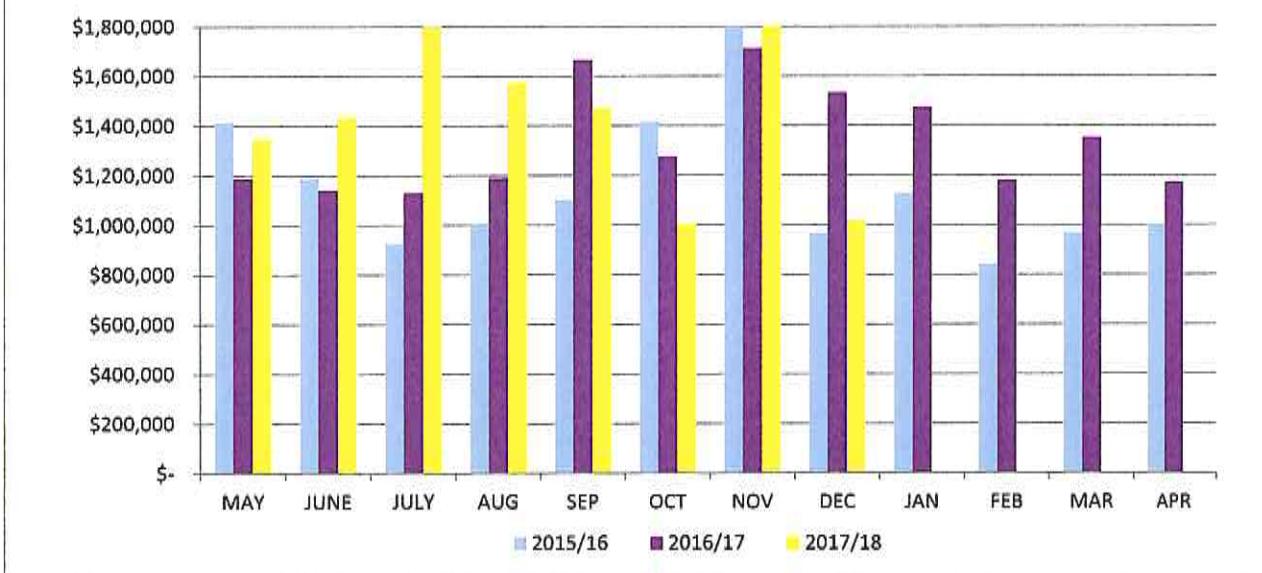


**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18	FISCAL 2017/18	FISCAL 2016/17
MAY	\$ 1,416,426	* \$ 1,188,234	** \$ 1,344,473	@ \$ 43,370	\$ 38,330
JUNE	1,186,012	1,141,186	1,434,254	& ^ \$ 47,808	38,040
JULY	927,140	1,128,892	1,931,329	@ & ^ \$ 62,301	36,416
AUG	1,007,224	** 1,188,339	# 1,569,952	& ^ \$ 50,644	38,334
SEP	1,102,832	1,665,829	# 1,473,375	^ \$ 49,113	55,528
OCT	1,417,022	** 1,273,226	1,001,287	^ \$ 32,300	41,072
NOV	1,807,192	*** 1,711,581	@ 1,871,238	^ @ \$ 62,375	57,053
DEC	966,771	1,533,413	@ 1,017,934	## \$ 32,837	49,465
JAN	1,128,355	1,472,885	#		47,512
FEB	843,545	1,180,244	@		42,152
MAR	968,714	1,351,417	@		43,594
APR	1,003,924	1,171,733	@		39,058
TOTAL	\$ 13,775,157	\$ 16,006,979	\$ 11,643,842		
AVERAGE	\$ 1,147,930	\$ 1,333,915	\$ 1,455,480	\$ 47,593	\$ 43,879

- * Includes payment to FBG Corp. for Village Hall remodel
- ** Includes retirement payout
- *** Includes final sales tax sharing payment on Town Center
- # Includes payment to Am-Coat Painting for standpipe repainting
- @ Includes payment to LJ Morse for police department renovation
- & Includes payment to Tecorp for water tower painting
- ^ Includes payment to Clauss Brothers for Willow Pond Park renovation
- \$ Includes debt payments for SSA Bonds & Series 2015 GO ARS bonds
- ## Includes watermain lining payout

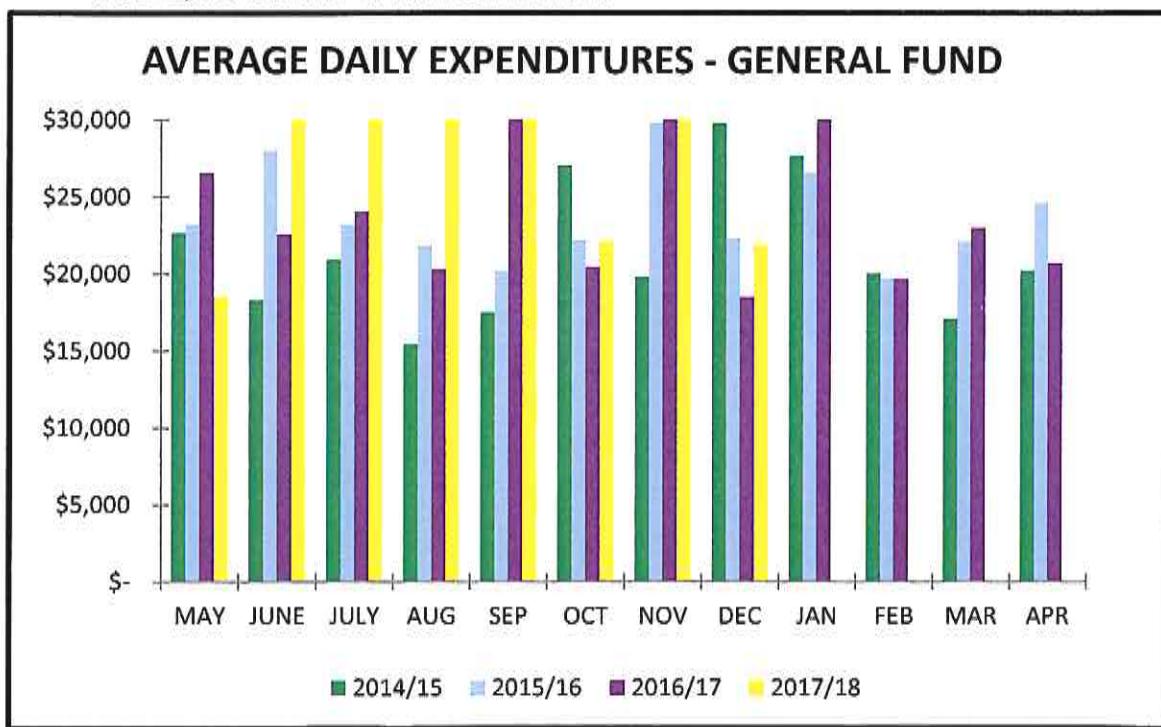
TOTAL MONTHLY CASH OUTLAY - ALL FUNDS



VILLAGE OF WILLOWBROOK
AVERAGE DAILY EXPENDITURES
GENERAL FUND

MONTH	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2017/18
MAY	\$ 22,642	\$ 23,224	\$ 26,585	\$ 18,548
JUNE	18,301	28,030	22,563	30,355
JULY	20,913	23,173	24,006	43,297 *
AUG	15,408	21,816	20,266	31,156
SEP	17,512	20,205	31,190	40,215
OCT	27,062	22,217	20,454	22,129
NOV	19,812	29,824	31,257	43,060 #
DEC	29,772	22,293	18,476	21,898
JAN	27,646	26,606	32,341	
FEB	20,004	19,732	19,649	
MAR	17,084	22,134	22,966	
APR	20,221	24,628	20,696	
AVERAGE	\$ 21,365	\$ 23,657	\$ 24,204	\$ 31,332
% CHANGE		10.73%	2.31%	29.45%

* Includes \$602,000 contribution towards police dept renovation (transfer to LAFER Fund)
Includes \$193,556 contribution towards police dept renovation (transfer to LAFER Fund)
& \$222,996 transfer to debt service fund



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL SALES AND USE TAXES

MONTH	SALE	DIST	MADE	13-14	14-15	15-16	16-17	17-18			
MAY	FEB	\$	250,138	\$	245,589	\$	253,282	\$	267,882	\$	264,472
JUNE	MAR		304,370		293,285		301,469		312,681		304,436
JULY	APR		295,557		293,319		267,013		269,580		304,925
AUG	MAY		334,102		342,029		328,251		331,887		345,478
SEPT	JUNE		338,139		330,203		349,847		398,196		354,582
OCT	JULY		300,405		318,631		306,409		316,266		313,701
NOV	AUG		332,925		349,800		337,896		315,293		361,826
DEC	SEPT		288,422		287,860		360,843		325,374		334,582
JAN	OCT		283,164		303,324		318,340		289,208		
FEB	NOV		295,860		296,349		304,839		304,898		
MARCH	DEC		387,074		365,874		393,072		371,080		
APRIL	JAN		234,816		253,532		266,970		263,392		
TOTAL			\$ 3,644,970	\$ 3,679,794	\$ 3,788,231	\$ 3,765,737	\$ 2,584,002				
MTH AVG			\$ 303,747	\$ 306,650	\$ 315,686	\$ 313,811	\$ 323,000				
BUDGET			\$ 3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000	\$ 3,600,000				

YEAR TO DATE LAST YEAR : \$ 2,537,159

YEAR TO DATE THIS YEAR : \$ 2,584,002

DIFFERENCE : \$ 46,843

PERCENTAGE CHANGE :

1.85%

CURRENT FISCAL YEAR:

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 71.78%

PROJECTION OF ANNUAL REVENUE : \$ 3,835,263

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 235,263

EST. PERCENT DIFF ACTUAL TO BUDGET 6.5%

**VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
BUSINESS DISTRICT SALES TAX***

MONTH SALE			16-17	17-18
DIST	MADE			
MAY	FEB		\$ -	\$ 33,892
JUNE	MAR		-	36,583
JULY	APR		-	35,311
AUG	MAY		-	38,019
SEPT	JUNE		-	37,321
OCT	JULY		-	34,773
NOV	AUG		-	40,727
DEC	SEPT		-	36,779
JAN	OCT		-	
FEB	NOV		-	
MARCH	DEC		-	
APRIL	JAN		32,744	
TOTAL			\$ 32,744	\$ 293,405
MTH AVG			\$ 32,744	\$ 36,676
BUDGET			\$ -	\$ 518,650

**Includes only the Town Center portion of the Business District as that is the only section that has open businesses.*

YEAR TO DATE LAST YEAR :	\$ -
YEAR TO DATE THIS YEAR :	\$ 293,405
DIFFERENCE :	\$ 293,405

PERCENTAGE CHANGE : #DIV/0!

CURRENT FISCAL YEAR :

BUDGETED REVENUE:	\$ 518,650
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	56.57%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MUNICIPAL INCOME TAXES

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 145,711	\$ 129,077	\$ 153,084	\$ 116,485	\$ 114,461
JUNE	49,504	48,077	63,573	55,680	59,196
JULY	75,818	79,570	89,698	79,465	78,309
AUG	47,106	46,418	52,054	46,276	37,423
SEPT	45,955	45,391	49,578	50,547	44,142
OCT	80,177	80,992	87,136	74,694	67,208
NOV	53,084	54,604	57,454	50,133	50,580
DEC	42,371	41,059	44,933	45,419	44,530
JAN	78,464	69,567	84,307	73,433	
FEB	83,270	103,795	92,258	84,930	
MARCH	47,560	45,280	53,411	44,453	
APRIL	83,170	92,531	82,644	85,726	
TOTAL	\$ 832,190	\$ 836,361	\$ 910,130	\$ 807,241	\$ 495,849
MTH AVG	\$ 69,349	\$ 69,697	\$ 75,844	\$ 67,270	\$ 61,981
BUDGET	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418	\$ 862,540

YEAR TO DATE LAST YEAR: \$ 518,699

YEAR TO DATE THIS YEAR: \$ 495,849

DIFFERENCE: \$ (22,850)

PERCENTAGE CHANGE:

-4.41%

BUDGETED REVENUE: \$ 862,540

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 57.49%

PROJECTION OF ANNUAL REVENUE : \$ 771,680

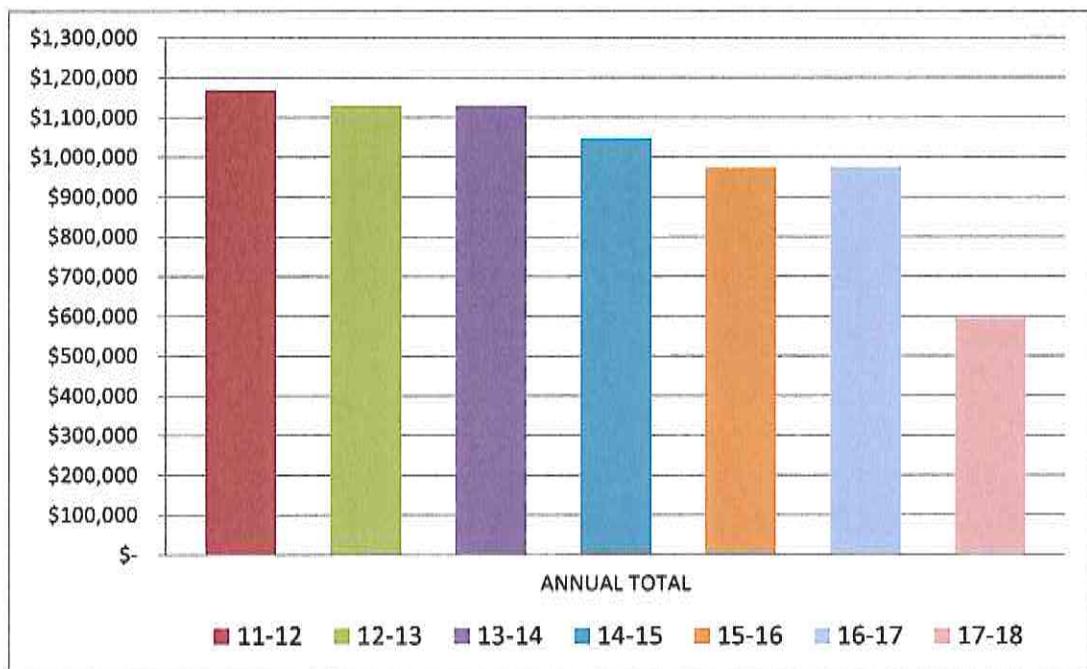
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (90,860)

EST. PERCENT DIFF ACTUAL TO BUDGET -10.5%

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

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

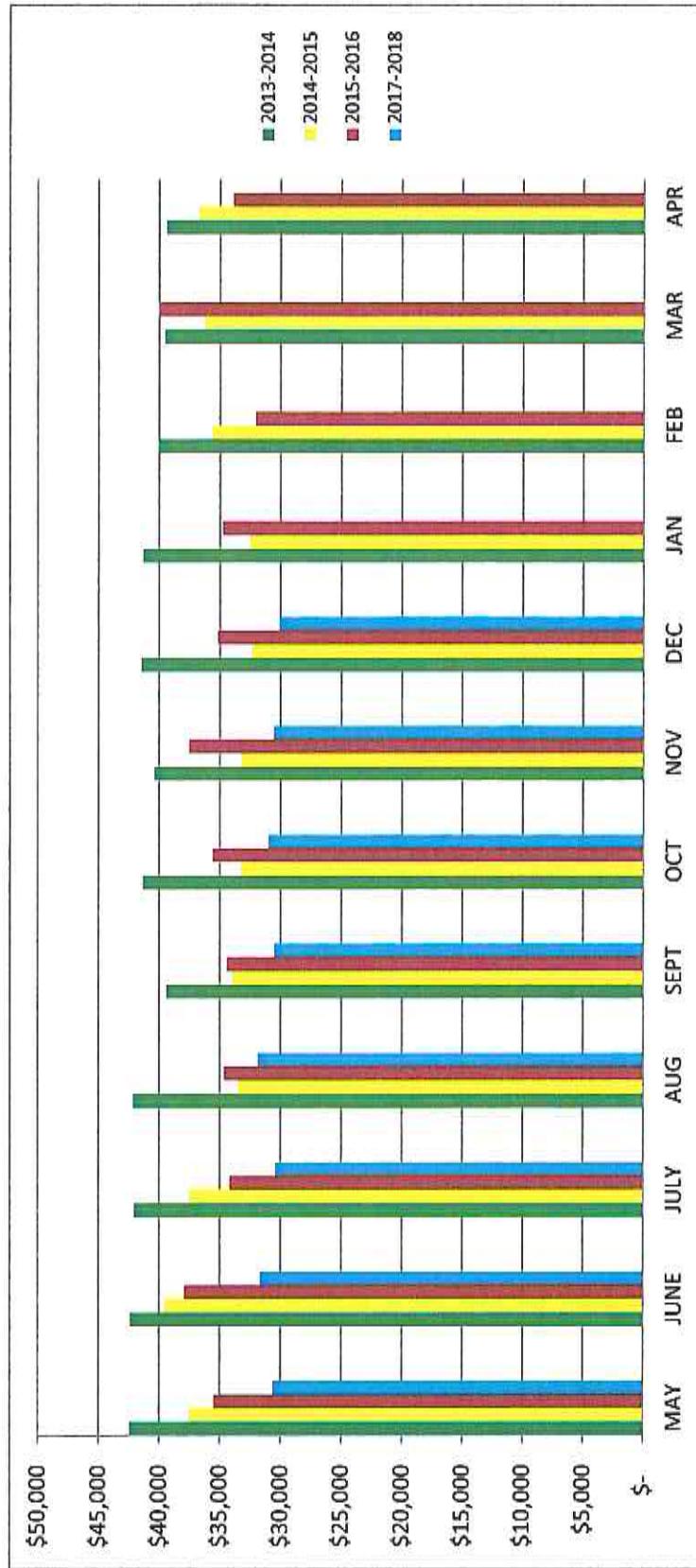
MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 90,674	\$ 99,485	\$ 76,117	\$ 76,429	\$ 71,829
JUNE	89,915	85,846	77,206	73,715	72,444
JULY	85,555	83,409	74,787	78,330	73,703
AUG	92,752	82,223	77,480	79,068	79,315
SEPT	85,886	80,670	83,767	80,232	78,406
OCT	91,517	78,849	84,774	83,653	76,352
NOV	76,797	72,129	77,541	74,678	69,376
DEC	86,830	75,956	73,164	73,400	73,501
JAN	96,816	91,629	82,913	87,946	
FEB	110,480	104,644	90,637	96,872	
MARCH	114,052	100,962	94,877	90,339	
APRIL	108,307	91,452	78,653	80,801	
TOTAL	\$ 1,129,481	\$ 1,047,254	\$ 971,916	\$ 975,463	\$ 594,926
MTH AVG	\$ 94,123	\$ 87,271	\$ 80,993	\$ 81,289	\$ 74,366
BUDGET	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000	\$ 1,000,000
YEAR TO DATE LAST YEAR:			\$ 619,505		
YEAR TO DATE THIS YEAR:			\$ 594,926		
DIFFERENCE:			\$ (24,579)		
PERCENTAGE CHANGE:			-3.97%		
BUDGETED REVENUE:				\$ 1,000,000	
PERCENTAGE OF YEAR COMPLETED :				66.67%	
PERCENTAGE OF REVENUE TO DATE :				59.49%	
PROJECTION OF ANNUAL REVENUE :				\$ 936,761	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ (63,239)	
EST. PERCENT DIFF ACTUAL TO BUDGET				-6.3%	



VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
MAY	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774	\$ 30,650
JUNE	68,291	42,409	39,536	37,901	35,405	31,679
JULY	43,194	42,081	37,504	34,148	34,133	30,435
AUG	42,446	42,164	33,430	34,626	29,565	31,879
SEPT	43,089	39,419	33,909	34,389	31,506	30,495
OCT	42,717	41,333	33,239	35,567	32,636	31,009
NOV	44,479	40,398	33,142	37,509	33,567	30,559
DEC	42,474	41,474	32,322	35,136	33,074	30,112
JAN	44,272	41,338	32,454	34,752	31,848	
FEB	43,250	40,051	35,607	32,046	32,796	
MAR	42,291	39,527	36,250	39,967	33,363	
APR	42,541	39,390	36,717	33,877	30,616	
TOTAL:	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 394,283	\$ 246,818
5 year average:		\$ 454,914			YTD PRIOR YEAR	\$ 265,660
					YTD CURRENT YEAR	\$ 246,818
					DIFFERENCE	\$ (18,842)
					PERCENTAGE CHANGE	-7.09%

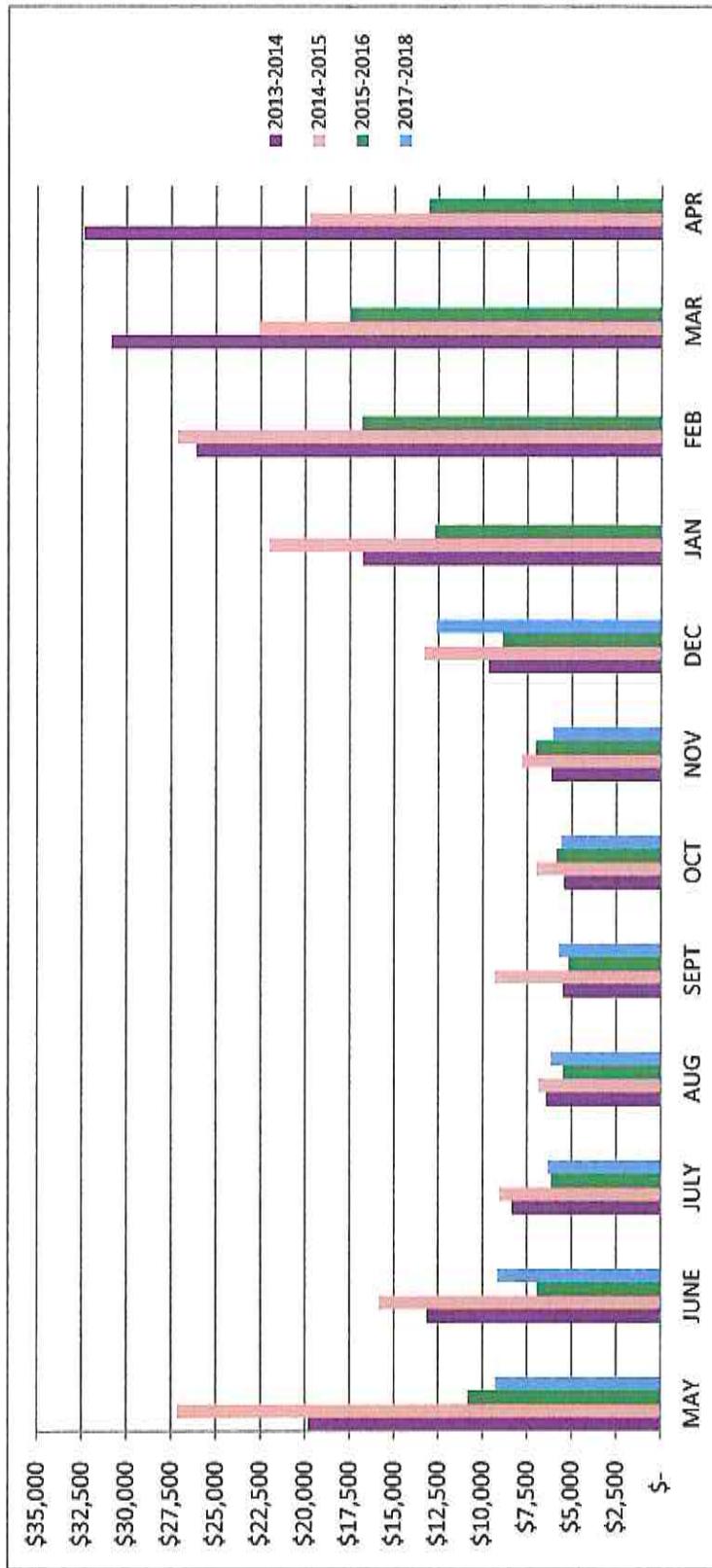
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
MAY	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304	\$ 9,264
JUNE	7,277	13,126	15,821	6,932	7,347	9,161
JULY	5,609	8,350	9,063	6,147	5,462	6,341
AUG	5,318	6,419	6,850	5,482	5,261	6,175
SEPT	5,214	5,485	9,298	5,187	5,386	5,736
OCT	5,450	5,431	6,986	5,873	5,747	5,600
NOV	6,591	6,141	7,796	7,043	6,471	6,071
DEC	10,121	9,658	13,316	8,900	12,010	12,635
JAN	14,119	16,750	22,014	12,720	19,149	
FEB	19,476	26,101	27,140	16,804	23,695	
MAR	22,616	30,852	22,595	17,469	20,597	
APR	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>	<u>17,197</u>	
TOTAL:	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 138,626	\$ 60,983
					YTD PRIOR YEAR	\$ 57,988
					YTD CURRENT YEAR	\$ 60,983
					DIFFERENCE	\$ 2,995
					PERCENTAGE CHANGE	5.16%

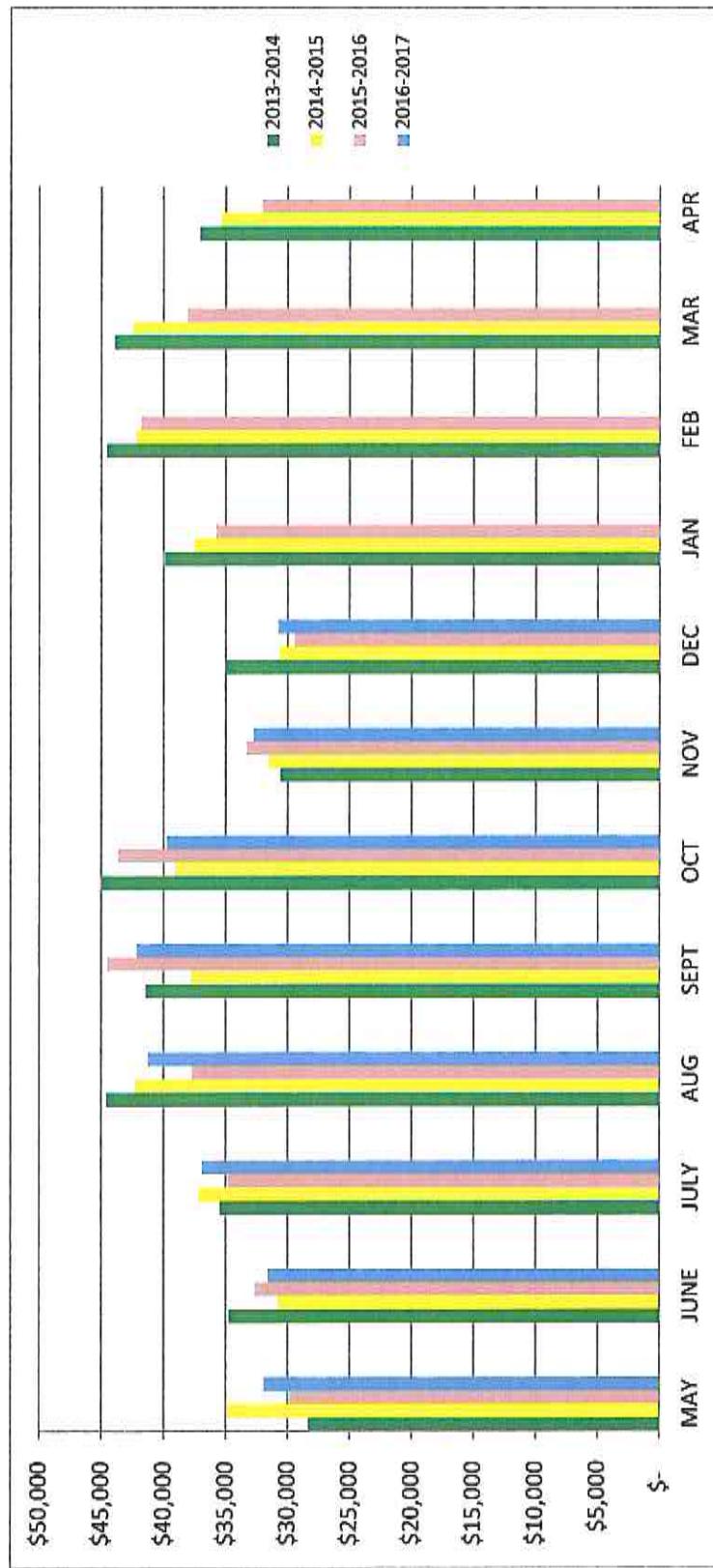
VILLAGE OF WILLOWBROOK
UTILITY TAX
NORTHERN ILLINOIS GAS
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS

	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>	<u>2016-2017</u>
MAY	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662	\$ 31,915
JUNE	42,108	34,757	30,761	32,626	31,275	31,604
JULY	39,020	35,473	37,112	34,803	39,258	36,927
AUG	54,686	44,604	42,214	37,683	44,561	41,261
SEPT	49,745	41,416	37,735	44,502	43,660	42,175
OCT	43,915	44,973	39,066	43,645	45,590	39,743
NOV	33,992	30,575	31,474	33,301	34,959	32,746
DEC	33,983	35,055	30,601	29,440	28,636	30,754
JAN	37,255	39,885	37,443	35,753	37,269	
FEB	44,114	44,586	42,180	41,787	40,701	
MAR	42,121	43,930	42,448	38,065	36,699	
APR	<u>37,773</u>	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	<u>32,988</u>	
TOTAL:	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 446,253	\$ 287,125
				YTD PRIOR YEAR	\$ 298,601	
				YTD CURRENT YEAR	\$ 287,125	
				DIFFERENCE	\$ (11,476)	
				PERCENTAGE CHANGE	-3.84%	

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS



VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 39,097	\$ 39,473	\$ 38,401	\$ 41,442	\$ 39,855
JUNE	40,624	43,989	47,006	45,625	43,516
JULY	43,999	43,761	46,836	47,842	42,679
AUG	39,252	42,199	43,155	43,496	41,124
SEPT	43,327	43,417	45,463	42,850	44,371
OCT	37,833	40,479	46,049	43,124	41,841
NOV	37,229	42,106	40,168	40,684	40,921
DEC	38,042	40,298	45,711	40,440	40,544
JAN	40,096	45,215	44,734	35,511	
FEB	33,452	39,057	39,271	35,157	
MARCH	34,611	36,910	38,923	43,213	
APRIL	41,780	43,180	42,586	41,137	
TOTAL	\$ 500,084	\$ 518,303	\$ 518,303	\$ 500,521	\$ 334,851
MTH AVG	\$ 39,112	\$ 41,674	\$ 43,192	\$ 41,710	\$ 41,856
BUDGET	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000	\$ 485,000
YEAR TO DATE LAST YEAR:				\$ 345,503	
YEAR TO DATE THIS YEAR:				<u>\$ 334,851</u>	
DIFFERENCE:				\$ (10,652)	
PERCENTAGE OF INCREASE:				-3.08%	
BUDGETED REVENUE:				\$ 485,000	
PERCENTAGE OF YEAR COMPLETED :				66.67%	
PERCENTAGE OF REVENUE TO DATE :				69.04%	
PROJECTION OF ANNUAL REVENUE :				\$ 485,090	
EST. DOLLAR DIFF ACTUAL TO BUDGET				\$ 90	
EST. PERCENT DIFF ACTUAL TO BUDGET				0.02%	

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
FINES

MONTH DIST	13-14	14-15	15-16	16-17	17-18
MAY	\$ 14,525	\$ 12,716	\$ 15,102	\$ 11,090	\$ 16,151
JUNE	11,948	19,200	12,488	9,365	13,897
JULY	15,097	18,657	12,842	12,157	11,415
AUG	9,322	7,725	12,465	15,130	20,048
SEPT	18,842	18,620	11,832	9,867	12,359
OCT	7,199	14,800	10,086	15,810	12,269
NOV	14,571	12,007	6,253	13,410	9,357
DEC	12,104	9,471	9,197	12,631	10,790
JAN	9,377	20,032	8,567	21,272	
FEB	9,453	16,603	11,546	13,571	
MARCH	18,160	14,188	12,474	17,407	
APRIL	8,192	6,647	10,141	12,327	
TOTAL	\$ 148,790	\$ 170,666	\$ 132,993	\$ 164,037	\$ 106,286
MTH AVG	\$ 12,399	\$ 14,222	\$ 11,083	\$ 13,670	\$ 13,286
BUDGET	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 99,460

YEAR TO DATE THIS YEAR : \$ 106,286

DIFFERENCE : \$ 6,826

PERCENTAGE CHANGE

6.86%

BUDGETED REVENUE: \$ 130,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 81.76%

PROJECTION OF ANNUAL REVENUE : \$ 175,295

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 45,295

EST. PERCENT DIFF ACTUAL TO BUDGET 34.84%

VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES

MONTH DIST	Note 1				
	13-14	14-15	15-16	16-17	17-18
MAY	\$ 57,075	\$ 56,175	\$ 39,110	\$ 60,454	\$ 57,850
JUNE	77,454	51,975	32,810	76,985	48,425
JULY	96,651	65,415	33,585	70,820	60,185
AUG	79,525	63,375	12,160	84,520	49,475
SEPT	76,050	46,240	3,559	81,365	52,170
OCT	70,435	59,245	3,985	66,295	50,230
NOV	47,985	67,250	18,825	50,555	51,165
DEC	64,735	48,647	26,400	50,850	50,575
JAN	70,925	45,532	41,225	59,660	
FEB	48,845	41,502	61,384	38,590	
MARCH	43,885	38,735	51,851	36,200	
APRIL	54,150	39,635	58,285	43,500	
TOTAL	\$ 787,715	\$ 623,726	\$ 383,179	\$ 719,794	\$ 420,075
MTH AVG	\$ 65,643	\$ 51,977	\$ 31,932	\$ 59,983	\$ 52,509
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000	\$ 560,000
YEAR TO DATE LAST YEAR :					\$ 541,844
YEAR TO DATE THIS YEAR :					<u>\$ 420,075</u>
DIFFERENCE :					\$ (121,769)
PERCENTAGE CHANGE:					-22.47%
BUDGETED REVENUE:					\$ 560,000
PERCENTAGE OF YEAR COMPLETED :					66.67%
PERCENTAGE OF REVENUE TO DATE :					75.01%
PROJECTION OF ANNUAL REVENUE :					\$ 558,034
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ (1,966)
EST. PERCENT DIFF ACTUAL TO BUDGET					-0.4%

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.

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

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS**

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 21,304	\$ 12,317	\$ 11,448	\$ 28,379	\$ 74,352 6
JUNE	19,336	8,574	21,083	12,846	15,651
JULY	48,123	15,008	19,427	19,166	34,261
AUG	17,978	8,891	15,151	59,754 3	63,136
SEPT	18,866	44,004	146,016 2	62,108 4	39,902
OCT	12,371	36,458	24,175	127,894 5	60,823
NOV	26,382	4,709	39,743	72,070	43,295
DEC	8,540	52,875	15,972	9,338	11,428
JAN	19,495	17,590	9,450	39,549	
FEB	20,254	23,298	9,393	25,008	
MARCH	19,319	110,947 1	32,001	15,940	
APRIL	26,032	20,098	24,754	16,072	
TOTAL	\$ 258,000	\$ 354,769	\$ 368,613	\$ 488,124	\$ 342,848
MTH AVG	\$ 21,500	\$ 29,564	\$ 30,718	\$ 40,677	\$ 42,856
BUDGET	\$ 150,000	\$ 175,000	\$ 200,000	\$ 225,000	\$ 240,000

1 - March 2015 includes 2 permits for \$83,056 to Whole Foods

2 - 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.

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

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

5 - Oct 2016 includes permit to Peter Michael Realty

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

YEAR TO DATE LAST YEAR:	\$ 391,555
YEAR TO DATE THIS YEAR:	\$ 342,848
DIFFERENCE:	\$ (48,707)

PERCENTAGE OF CHANGE: -12.44%

BUDGETED REVENUE:	\$ 240,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	142.85%
PROJECTION OF ANNUAL REVENUE :	\$ 427,404
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 187,404
EST. PERCENT DIFF ACTUAL TO BUDGET	78.09%

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
WATER SALES REVENUE**

MONTH	Note 1,2		Note 3		Note 4		% change from same month last fiscal year
	13-14	14-15	15-16	16-17	17-18		
MAY	\$ 160,088	\$ 148,785	\$ 256,706	\$ 263,161	\$ 247,847		-5.8%
JUNE	236,824	325,749	314,253	336,148	315,225		-6.2%
JULY	179,328	211,551	218,363	239,324	238,556		-0.3%
AUG	281,359	258,283	303,288	322,609	335,018		3.8%
SEPT	293,074	315,476	359,696	544,406	351,489		-35.4%
OCT	196,339	212,111	236,358	255,530	257,241		0.7%
NOV	271,661	258,131	310,296	312,524	320,151		2.4%
DEC	248,323	281,238	325,328	318,013	329,836		3.7%
JAN	171,390	182,776	197,312	217,387			-100.0%
FEB	236,557	256,744	261,709	223,201			-100.0%
MARCH	280,092	307,225	326,533	294,917			-100.0%
APRIL	286,900	239,984	189,498	214,681			-100.0%
TOTAL	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 3,541,901	\$ 2,395,363		
MTH AVG	\$ 236,828	\$ 249,838	\$ 274,945	\$ 295,158	\$ 299,420		
BUDGET	\$ 2,898,948	\$ 3,480,257	\$ 3,316,000	\$ 3,545,000	\$ 3,545,000		

Note 1- 25% rate increase effective 5/1/13

Note 2- 20% rate increase effective 1/1/14

Note 3- 12% rate increase effective 1/1/15

Note 4- Sept 2016 includes catch-up bill for shopping center \$181,169

YEAR TO DATE LAST YEAR:	\$ 2,591,715
YEAR TO DATE THIS YEAR:	\$ 2,395,363
DIFFERENCE:	\$ (196,352)

PERCENTAGE OF INCREASE: -7.58%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	67.57%
PROJECTION OF ANNUAL REVENUE :	\$ 3,273,562
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (271,438)
EST. PERCENT DIFF ACTUAL TO BUDGET	-7.66%

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

Note 1, 2

MONTH	13-14	14-15	15-16	16-17	17-18
MAY	\$ 7,112	\$ 3,409	\$ 4,489	\$ 18,523	\$ 20,240
JUNE	7,444	4,789	5,581	21,089	22,069
JULY	7,038	5,196	27,829	22,892	25,925
AUG	6,047	3,746	30,072	28,480	27,346
SEPT	5,216	5,747	23,430	19,562	21,506
OCT	4,929	5,677	22,458	26,887	27,690
NOV	4,552	4,316	20,112	21,561	21,655
DEC	3,666	3,491	16,043	20,626	17,117
JAN	1,872	3,563	17,287	16,184	
FEB	3,462	2,572	15,509	13,982	
MARCH	2,185	3,014	13,763	13,759	
APRIL	3,459	3,179	15,745	18,825	
TOTAL	\$ 56,982	\$ 48,699	\$ 212,318	\$ 242,370	\$ 183,548
MTH AVG	\$ 4,749	\$ 4,058	\$ 17,693	\$ 20,198	\$ 22,944
BUDGET	\$ 64,386	\$ 60,027	\$ 210,000	\$ 243,000	\$ 232,365

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: \$ 179,620

YEAR TO DATE THIS YEAR: \$ 183,548

DIFFERENCE: \$ 3,928

PERCENTAGE CHANGE: **2.19%**

BUDGETED REVENUE: \$ 232,365

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 78.99%

PROJECTION OF ANNUAL REVENUE : \$ 247,670

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 15,305

EST. PERCENT DIFF ACTUAL TO BUDGET **6.6%**

VILLAGE OF WILLOWSBROOK
FINANCIAL REPORT
MOTOR FUEL TAX

MONTH DIST	13-14	14-15	15-16	16-17	17-18
MAY	\$ 14,687	\$ 54,685	\$ 19,862	\$ 19,435	\$ 18,698
JUNE	21,716	22,105	18,649	19,302	18,958
JULY	14,906	16,624	12,105	12,173	15,055
AUG	17,483	57,575	21,542 2	19,538	19,740
SEPT	20,530	12,653	20,756 2	18,555	18,646
OCT	14,523	17,202	13,977 2	16,379	16,481
NOV	57,598	18,515	18,160 2	18,960	18,870
DEC	16,093	18,766	21,032	19,318	19,231
JAN	21,370	21,506	19,274	20,259	
FEB	18,831	20,211	18,616	19,259	
MARCH	17,343	15,342	18,762	18,362	
APRIL	13,637	7,870 1	16,136	15,656	
TOTAL	\$ 248,717	\$ 283,054	\$ 218,871	\$ 217,196	\$ 145,679
MTH AVG	\$ 20,726	\$ 23,588	\$ 18,239	\$ 18,100	\$ 18,210
BUDGET	\$ 205,814	\$ 241,766	\$ 203,252	\$ 221,186	\$ 219,905

Shaded - Includes special distribution of \$38,941, IL Capital Bill (program discontinued)

YEAR TO DATE LAST YEAR :	\$ 143,660
YEAR TO DATE THIS YEAR :	\$ 145,679
DIFFERENCE :	\$ 2,019

PERCENTAGE OF CHANGE: 1.41%

BUDGETED REVENUE:	\$ 219,905
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	66.25%
PROJECTION OF ANNUAL REVENUE :	\$ 220,248
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 343
EST. PERCENT DIFF ACTUAL TO BUDGET	0.2%

Note 1 - Reduction in April 2015 receipt due to Public Act 99-0002 (the State of IL's FY 15 budget fix) which allowed the state to transfer \$50 million from the IL MFT account to the State's General Fund. This is expected to be a one-time deduction.

Note 2 - Received payments in December 2015