



EST. 1960

Willowbrook

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Willowbrook, IL 60527-5549

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AGENDA

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

Mark Shelton

Director of Finance

Carrie Dittman

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, OCTOBER 12, 2015, AT 6:00 P.M. AT THE VILLAGE POLICE STATION BUILDING, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) August 10, 2015 Regular Meeting of the Finance & Administration Committee
4. REPORT – Status of Annual Audit of the Village of Willowbrook for the fiscal year 2014/15
5. DISCUSSION - Credit Card Proposals
6. REPORT - Monthly Disbursement Reports – August & September 2015
7. REPORT – 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. VISITORS BUSINESS
9. COMMUNICATIONS
10. ADJOURNMENT



Proud Member of the
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, AUGUST 10, 2015 AT 6:00 P.M. AT THE VILLAGE POLICE STATION BUILDING, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Trustee Neal at 6:00 p.m.

2. ROLL CALL

Those present at roll call were Chairman Umberto Davi, Trustee Gayle Neal and Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, July 13, 2015 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

4. REPORT - Status of Annual Audit of the Village of Willowbrook for the fiscal year 2014/15

Director of Finance Dittman reported that the annual audit for the Village is underway and final fieldwork by the auditors commenced today at Village Hall. Audit fieldwork is scheduled to last one week. The audit is being conducted by BKD LLP, who was approved by the Village board on May 26, 2015. BKD is the firm that acquired Wolf and Co., the Village's prior audit firm, and the staffing of the partner and manager on the job is the same as it was under Wolf & Co. Audit reports are expected to be issued in October.

5. REPORT - Monthly Disbursement Reports - July 2015

The Committee reviewed and highlighted the items below for the month of July.

- Total cash outlay for all Village funds - \$927,140.
- Payroll for active employees including all funds - \$320,009 (2 payrolls). The change from the prior fiscal year is a cumulative 4.86% increase, which includes a 2.75% union increase, additional police overtime, and addition of Finance Director (in June).
- Ave. daily outlay of cash for all Village funds - \$29,908. Fiscal year to date daily average is \$38,378.
- Ave. daily expenditures for the General Fund - \$23,173. Fiscal year to date average is \$24,809.

6. REPORT - 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 July 31, 2015

- Sales tax receipts - \$821,764 down 1.25% from the prior year. Trending 0.9% over budget.

- Income Tax receipts - \$306,355 up 19.33% compared to the prior year, 57.4% over budget.
- Utility tax receipts - \$228,110 down 15.12% from the prior year, 17.3% under budget, consisting of:
 - Telecomm tax - \$107,505, down 6.16%.
 - Northern IL gas - \$23,911, down 54.03%
 - ComEd - \$97,258, down 5.30%
- Places of Eating Tax receipts - \$132,243 up 3.95% compared to the prior year, trending 13.0% over budget.
- Fines - \$40,407 down 20.10% compared with the prior year, 5.96% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines - \$105,505 down 39.21% from the prior year receipts, trending 29.8% below budget. As was noted at last month's meeting, the cameras are still out of service due to camera maintenance and construction on Rt. 83. Director Dittman inquired of Chief Shelton on the current status: the Rt. 83 & 63rd cameras went down on May 22 and are expected back up on October 31 (about 23 weeks), and the Rt. 83 & 75th Street cameras went down on May 22 and are expected back up on August 31 (14 weeks). ATS, who manages the cameras, has told the Village they will prorate their fees so we will not be charged while the cameras are not operational.
- Building Permit receipts - \$51,958 up 44.73% from the prior year, trending at 156.74% above budget.
- Water sales receipts - \$789,322 up 15.05% from the prior year, 4.02% above budget, attributable in part to the 12% rate increase effective 1/1/2015. Director Dittman noted that a rate increase does not necessarily equate to the same % increase in revenue as customers increase their water conservation when rates go up. Most of the new MTUs have now been installed. The water department staff has been fielding many phone calls with questions about their bills during the MTU replacement process, and we expect this to start leveling off going forward now.
- Hotel/Motel Tax receipts - \$37,899 up 182.96% compared with the prior year, 34.4% below budget. The June 1 rate increase to 5% is now apparent beginning with the June tax payments received in July.
- Motor Fuel Tax receipts - \$50,616 down 45.82% compared with the prior year, 24.5% under budget. This is due to an additional receipt over and above the normal monthly allotment of the State of IL's Capital Bill for \$38,941 which occurred last year in May 2014. A second disbursement occurred in August 2014; this represents two payments during the Village's fiscal year 2014/15 but one payment during each of the State's fiscal years (which runs July-June).

The reports above were approved by Trustee Neal.

7. VISITOR'S BUSINESS

There were no visitors present at the meeting.

8. COMMUNICATIONS

There were no communications received.

9. ADJOURNMENT

Motion to adjourn at 6:24 p.m. was made by Chairman Davi.

(Minutes transcribed by: Carrie Dittman, 10/6/2015)

**FINANCE & ADMINISTRATION COMMITTEE MEETING
AGENDA ITEM SUMMARY SHEET**

AGENDA ITEM DESCRIPTION

DISCUSSION – CREDIT CARD PROPOSALS

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date: 10/12/2015

- Discussion Only
- Approval of Staff Recommendation (for consideration by Village Board at a later date)
- Seeking Feedback
- Approval of Staff Recommendation (for immediate consideration by Village Board)
- Regular Report
- Report/documents requested by Committee

BACKGROUND

As part of the implementation process of the new financial software (BS & A), the Village has been evaluating what changes, if any, to make in the current cash receipting process. The Village does not currently accept online bill payments, which many citizens have requested. The Village has reviewed information from four (4) credit card processing agencies that would enable the Village to add online bill pay to its current forms of payment acceptance. In addition, the Village has explored accepting electronic checks as well. The benefits to adding this service includes: allowing customers to pay their bills 24/7 in a secure manner from the comfort of their home or business; freeing up staff time that is currently spent taking payments in person and over the phone; adding an additional form of payment (e-checks); and potentially decreasing the service fees paid by the Village to our current credit card company. In addition, two of the companies integrate directly with the BS & A software, which means that payments would automatically be applied at time of payment (rather than manually applying each payment after the fact as is currently done, thus saving additional staff time). The four companies that were reviewed are:

- Point & Pay (integrates with BS & A)
- Official Payments (Integrates with BS & A)
- Court Money.Com (no integration)
- Illinois E-Pay (no integration)

An on-site meeting was held with Official Payments in July and their contract is attached. Point & Pay provided written materials only but not a sample contract as requested. Courtmoney.com conducted a remote online meeting in September. IL E-Pay did not return requests for information/contact so their information is based on what could be obtained by visiting their website.

REQUEST FOR FEEDBACK

Staff has compiled the attached matrix to demonstrate the fees charged to the Village and/or customer. The Village's current fees are also noted, which are absorbed 100% by the Village currently.

For the integrated options, once an agreement is signed the typical implementation period is about 45 days. The recommendation/contract will be presented at the October 26 Village Board meeting, so the online acceptance would likely go live by middle to late December.

STAFF RECOMMENDATION

Based on integration, fees and responsiveness by the company, staff recommends the approval of Official Payments. The two year proposal from Official Payments has been submitted to the Village Attorney for review.

CREDIT CARD FEE ANALYSIS

* Staff recommendation

| Example Charge: Water Bill | | | |
|----------------------------|-----------|-----------|-----------|
| \$ 50.00 | \$ 100.00 | \$ 200.00 | \$ 300.00 |
| | | | \$ 400.00 |

\$ 10.94 (average of all card types over past 12 months)

Current (Village absorbs fee)

Average per transaction fee:

Cost if Village Absorbs fee (VISA/MC/Discover)

Official Pay Fees - (credit/debit)

Point & Pay Fees - (credit/debit)

\$1.95/flat

interchange (1.8%-3.5%)+ 40 basis pts (-.40%)

\$ 1.95 \$ 1.95 \$ 1.95 \$ 1.95 \$ 1.95 \$ 1.95

LO \$ 1.10 \$ 2.20 \$ 4.40 \$ 6.60 \$ 8.80

HI \$ 1.95 \$ 3.90 \$ 7.80 \$ 11.70 \$ 15.60

Court Money Fees

IL E-Pay fees

not an option

not an option

Cost to Customer if Customer pays fee

Official Pay Fees - credit

Official Pay Fees - debit

Point & Pay Fees - (credit/debit)

Court Money Fees - (credit)

IL E-Pay fees - (credit/debit)

\$3.95/flat

\$1.95/flat

3% (\$2/min)

4% (\$2/min)

2.35%(\$1/min)

\$ 3.95 \$ 3.95 \$ 3.95 \$ 3.95 \$ 3.95 \$ 3.95

\$ 1.95 \$ 1.95 \$ 1.95 \$ 1.95 \$ 1.95 \$ 1.95

\$ 2.00 \$ 3.00 \$ 6.00 \$ 9.00 \$ 12.00

\$ 2.00 \$ 4.00 \$ 8.00 \$ 12.00 \$ 16.00

\$ 1.18 \$ 2.35 \$ 4.70 \$ 7.05 \$ 9.40

E-Check Fees

Official Pay Fees - E-check (whether fee passed or not)

Point & Pay Fees - E-check - Village pays

Point & Pay Fees - E-check - user pays

Court Money Fees -

IL E-Pay fees - e-check (user pays)

\$1.00/flat

\$.65/flat

\$3.00 (\$10.00 if > \$10,000 charge)

not an option

\$1.00/flat

\$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00

\$ 0.65 \$ 0.65 \$ 0.65 \$ 0.65 \$ 0.65 \$ 0.65

\$ 3.00 \$ 3.00 \$ 3.00 \$ 3.00 \$ 3.00 \$ 3.00

\$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00 \$ 1.00

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OFFICIAL PAYMENTS SERVICES AGREEMENT

THIS OFFICIAL PAYMENTS SERVICES AGREEMENT (this "Agreement") is entered into by Official Payments Corporation, a Delaware corporation ("Official Payments") and **Village of Willowbrook, IL** ("Client"). Client agrees to engage Official Payments, and Official Payments agrees to accept such engagement by Client, to perform the services (each a "Service" and collectively the "Services") in accordance with: (i) the Standard Terms and Conditions attached hereto as Schedule A, (ii) the Service Schedule for the Services selected which is attached hereto as Schedule B ("Service Schedule"), and (iii) the Fee Schedule which is attached hereto as Schedule C ("Fee Schedule"). Client will be provided with the Services as described in the attached Service Schedule on the terms set forth in Schedule A and in consideration of the fees set forth in the Fee Schedule. This Agreement is effective as of the date signed by Official Payments in the signature block below ("Effective Date").

Each party acknowledges that it has read and fully understands this Agreement and, by having its authorized representative sign below, agrees to its terms. This Agreement may be executed in counterparts, each of which shall be considered an original, but such counterparts shall together constitute one and the same document.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto as of the Effective Date.

OFFICIAL PAYMENTS CORPORATION

CLIENT: Village of Willowbrook

By: _____

By: _____

Name: **Eric Labiak**

Name:

Title: **SVP Sales**

Title:

Date:

Date:

Address: **705 Westech Drive
Norcross, Georgia 30092**

Address:

Email: **mbox-opay-clientservices@aciworldwide.com**

Email:

Telephone: **404-923-3500**

Telephone:

Fax: **404-923-6727**

Fax:

SCHEDULE A — TERMS AND CONDITIONS

These Terms and Conditions, together with the Signature Page, its attachments, exhibits, appendices, schedules, and/or Change Orders (collectively, this "Agreement"), are made and entered into by and between Official Payments and Client as of the Effective Date.

AGREEMENT

1. DEFINITIONS.

"*Absorbed Fee*" means the transaction fee, where applicable, charged to Client by Official Payments for a Customer making payment by use of the Services. The Absorbed Fees are set forth in Exhibit C, Fee Schedule.

"*ACH*" means the Automated Clearing House.

"*Change Order*" means the Change Order as defined in Section 14.2 below.

"*Client Designated Account*" means the credit/debit account(s) established and maintained by Client at an ACH receiving depository institution reasonably acceptable to Official Payments. Client Designated Account is further described in Section 4.2.

"*Client Marks*" means Client's logo, trademarks and other service marks.

"*Customer*" means the person, business or entity that initiates and makes payment through a Payment Transaction.

"*Delivered*" or "*Delivery*" means the date upon which Services are ready for testing by Customer.

"*NACHA*" means the National Automated Clearing House Association.

"*Official Payments Marks*" means Official Payments' logo, trademarks and other service marks.

"*Official Payments System*" means Official Payments' and its Suppliers' electronic payment processing system, including, without limitation, its technology, hardware, software and equipment.

"*Payment Transaction*" means an electronic payment transaction initiated by a Customer and processed by Official Payments and/or its Suppliers under this Agreement.

"*Production Use*" means any use of the Services resulting in actual data being processed in a live production environment.

"*Service*" or "*Services*" means the payment processing service or services selected on Service Schedule, as amended from time to time by written Change Order.

"*Service Fee*" means the transaction fee charged to a Customer by Official Payments for the convenience of Customer making payments by use of the Services. The Service Fees are set forth in Exhibit C, Fee Schedule.

"*Signature Page*" means the Signature Page with the signature of each party as entered into by and between Official Payments and Client, as of the Effective Date, whereby Official Payments has been engaged by Client to provide the Services.

"*Suppliers*" means Official Payments authorized vendors including, but not limited to, ACH processor(s).

2. PROVISION OF SERVICES. Official Payments will provide the Services in accordance with the Service Schedule(s) and Change Orders.

3. CLIENT OBLIGATIONS. With respect to each Service:

3.1 Client will take all reasonable security precautions within its system, hardware and software to prevent unauthorized or fraudulent use of the Official Payments System by Client, Client employees and agents, and Customers. Official Payments may, but will not be required to, assign to Client one or more identification numbers or passwords for Client's use in obtaining the Services. Once such identification

number(s) or password(s) have been delivered to Client by Official Payments, the use and confidentiality of such numbers and/or passwords will be the sole responsibility of Client.

3.2 Other than as provided in the Service Schedule(s), Client will not impose any surcharge or penalty on any of the Services.

3.3 If Client requests a customized reporting format, Client will provide Official Payments with its desired reporting format sufficiently in advance of the requested report delivery date. Customized reporting formats require Official Payments' prior written approval, and may result in the imposition of a fee by Official Payments to Client.

3.4 Client will not require, as a condition to initiating a Payment Transaction, that a Customer agree in any way to waive such Customer's rights to dispute the transaction with their banking institution for legitimate reasons.

3.5 Subject to Section 8, Client shall undertake reasonable efforts to market and promote the Services. Such marketing and promotion of the Services by Client will include publishing the relevant URL for the Official Payments website and relevant telephone number (as applicable) on all relevant marketing materials. Client will obtain Official Payments' prior consent for the use of any promotional or marketing materials that reference the Services or Official Payments, except as to the pre-approved marketing materials provided by Official Payments. Client agrees to incorporate all reasonable changes requested by Official Payments into any of the marketing materials it utilizes to ensure (i) the correct usage of the Official Payments trademarks and logos, (ii) the accuracy of the content, and (iii) acceptable graphics and presentation.

3.6 Client will be solely responsible, at its own expense, for acquiring, installing and maintaining all of its own equipment, software and data communication service, which is not a part of the Official Payments System.

3.7 If requested by Official Payments, Client will execute, and deliver to Official Payments, ACH authorization agreement(s), in the format provided by Official Payments, to authorize electronic credits/debits to/from the Client Designated Account, and any other certificates, instruments or documents as required by applicable laws and regulations in order to consummate the transactions contemplated by this Agreement.

3.8 Client will fully adhere to the rules, regulations and operating procedures of a credit card association with respect to a particular Service, including without limitation, the use of specific credit card logos and marks. If required by a credit card association, with respect to a Service, Client will enter into any applicable merchant credit card agreements.

3.9 Client shall (i) collect and verify all identification information as required by law or government regulation, and (ii) make such identifying information available to Official Payments if requested by a regulator, law enforcement officials, or judicial process.

4. FEES, TAXES, AND PAYMENTS.

4.1. Fees, Taxes and Payments. For each Service provided, Client and/or Customer, as designated on the Fee Schedule, will pay Official Payments fees for Services without set-off or deduction in accordance with the fees and charges set forth on the Fee Schedule. Except as otherwise specifically set forth on the Fee Schedule, fees owed by Client will be calculated on a monthly basis and will be debited from the Client Designated Account monthly in arrears by Official Payments or its Suppliers. Fees are subject to change by Official Payments upon delivery of a Change Order as described in Section 14.2 below. In the event that Official Payments incurs an increase in transaction processing fees, taxes or other increase in fees required by applicable law, an association regulation or other third party during the Term of this Agreement, Official Payments may pass through such charges with ten (10) days prior notice. During the Term of this Agreement, and for ninety (90) days thereafter, Official Payments (or its Suppliers) are authorized by Client to debit from the Client Designated Account, any fees and other amounts owed by Client under this Agreement, including, but not limited to, chargebacks, deposit charges, refunds, fines (inclusive of those imposed by NACHA), ACH debits that overdraw the Client Designated Account, and any other fines or liabilities incurred by Client. Official Payments may obtain and review Client's credit report solely related to the Services hereunder.

4.2 Client Designated Account. Prior to any Payment Transaction, Client will establish a Client Designated Account and will provide Official Payments with the electronic record specifications and permissions necessary for funds settlement. Client will maintain such account during the Term of this Agreement and for at least ninety (90) days after expiration or termination for any reason. Client agrees to maintain sufficient funds in the Client Designated Account to satisfy all fees and other obligations of Client. Client authorizes Official Payments, its assignee or its Suppliers to debit via ACH transfer, the Client Designated Account for any such amounts Client owes Official Payments. If the amount in the Client Designated Account does not contain sufficient funds to cover fees and obligations of Client, Client agrees to pay Official Payments the amount it owes under this Agreement upon demand, in readily available funds, together with all costs and expenses incurred to collect such amount, including, without limitation, reasonable attorneys' fees.

4.3 Review of Reports, Charges and Invoices. Client agrees that it shall review all reports, charges and invoices prepared by Official Payments and made available to Client. Client expressly agrees that Client's failure to reject any such report, charge or invoice within thirty (30) days from the date the report, charge, or invoice was made available to Client, shall constitute Client's acceptance of such report, charge, or invoice. In the event Client believes that any report, charge or invoice is in error, or Official Payments has failed in any way to provide the Services, Client agrees to provide Official Payments with written notice, specifically detailing any alleged failure, within 30 days of the date of the report, charge or invoice being made available to Client.

5. SUSPENSION; RESTRICTIONS. Official Payments may immediately suspend the Services or withhold Services or individual Payment Transactions in the event: (i) Official Payments has reason to believe there has been or may be a breach of security, fraud, or misrepresentation in connection with the Services, (ii) continued provision of the Services would violate any applicable law, government regulation, the NACHA rules and regulations or the rules and regulations of a credit card association, (iii) of a significant increase in Official Payments' and/or its Suppliers' cost of providing the Services, (iv) performance is delayed, impaired or rendered impossible as a result of a cause beyond Official Payments' or its Suppliers' control, (v) of breach of the terms of this Agreement by Client, its employees, or representatives, (vi) the financial status or credit quality of Client is substantially diminished in the reasonable discretion of Official Payments, or (vii) of non-payment of fees or other charges when they become due. In the event that Official Payments suspends the Services under this Section 5, in its reasonable discretion, Official Payments will provide Client with notice and opportunity to cure the act or situation giving rise to the suspension. In the event of a suspension under this Section 5, Official Payments may require Client to establish a reserve account or institute other mutually agreed restrictions prior to Official Payments restoring Services. Official Payments will have no liability for any suspension in accordance with the terms of this Section 5. Additionally, the availability and use of specific types of credit cards, debit cards and other payment options for Payment Transactions is determined by Official Payments in accordance with Official Payments' relationships with card associations, and the applicable rules, regulations and laws, and Official Payments may terminate or suspend the use of any such card(s) or payment options at any time, in its sole discretion, without prior notice.

6. TERM AND TERMINATION.

6.1. Term. This Agreement will be effective on the Effective Date and thereafter will continue for a period of **two (2)** years (the "Initial Term"). Thereafter, this Agreement will automatically renew for successive one year periods (each a "Renewal Term"), unless either party provides written notification to the other party of its decision not to renew this Agreement no later than sixty (60) days prior to the end of the Initial Term or the then current Renewal Term (the Initial Term, collectively with any Renewal Term(s), constitutes the "Term").

6.2. Termination.

6.2.1 Termination for Cause. Either party may terminate this Agreement for cause if the other party: (i) fails to cure a material breach within thirty (30) days of receiving written notice detailing the breach; (ii) becomes subject to any voluntary or involuntary bankruptcy, insolvency, reorganization, or liquidation proceeding, a receiver, trustee, liquidator or similar agent or officer is appointed for that party, or a party makes an assignment for the benefit of

creditors, or admits its inability to pay its debts as they become due; or (iii) commits any act related to the Services with the intent to defraud the other party.

6.2.2 Termination by Official Payments. Official Payments may terminate this Agreement at any time upon written notice to the Client in the event the provision of the Services hereunder is determined by Official Payments, in its sole discretion, to violate any law, statute, regulation, rule, order or operating procedure enacted or promulgated by a governmental or judicial authority of competent jurisdiction, NACHA (or any similar industry organization with authority over the Services), or in the event that any law, regulation, rule, order or operating procedure is enacted or promulgated which effectively reduces or eliminates the fees charged by Official Payments.

7. ACCOUNT MONITORING; SECURITY. Official Payments and its Suppliers may monitor the use of Services or Payment Transaction activity and investigate unusual or suspicious activity, provided, that in no event does Official Payments assume any responsibility to discover any breach of Client's security or misuse of the Services. Client and Official Payments will immediately notify the other if either discovers any breach of security or misuse of the Service(s). Official Payments will have the right, at Official Payments' sole cost, to inspect Client's operation, system and web site to verify Client's compliance with its security obligations under this Agreement. Client will be responsible for failure to use reasonable security precautions and for any fraud committed by its employees, representatives or Customers.

8. INTELLECTUAL PROPERTY. In order that Client may promote the Services and Official Payments' role in providing the Services during the Term, Official Payments grants to Client a revocable, non-exclusive, non-transferable, royalty-free license to use Official Payments' Marks for such purpose only, in a form as approved by Official Payments. Client does not, and will not, have any other right, title, license or interest, express or implied, in and to any object code, software, hardware, Official Payments Marks, service mark, trade name, trade dress, formula, Official Payments System, know-how, telephone number, telephone line, domain name, URL, copyrighted image, text, script (including, without limitation, interactive voice response or the Official Payments website scripts) or other intellectual property right of Official Payments (collectively "Official Payments Intellectual Property"). All such Official Payments Intellectual Property, and all rights, title and interests therein (other than the license rights expressly granted in this Agreement) are owned exclusively by Official Payments. Client's license to use any Official Payments Marks will terminate upon the earlier of (a) the termination or expiration of this Agreement, (b) immediately, in the event of any breach of this section by Client, or (c) immediately, upon notice by Official Payments to the Client. Client will not utilize any Official Payments Intellectual Property in any manner that would diminish its value or harm the reputation of Official Payments. Client agrees that any use of the Official Payments Marks will conform to reasonable standards of acceptable use specified by Official Payments. All use of the Official Payments Marks will inure to the sole benefit of Official Payments. In connection with the provision of the Services, Client grants to Official Payments a revocable, non-exclusive, non-transferable, royalty-free license to use Client Marks. Official Payments' license will terminate upon the termination or expiration of this Agreement.

9. COMPLIANCE WITH LAWS, RULES AND REGULATIONS.

9.1 Each party will comply with all applicable federal and state laws, the rules and regulations of federal, state and local governmental authorities and governing industry associations, including without limitation, Federal Reserve Regulation E (12 C.F.R. Part 205), the rules of NACHA, the credit card association rules and regulations, Payment Card Industry Standards ("PCI") , and all applicable privacy laws and regulations, all of which are incorporated herein by reference and made a part of this Agreement as if set forth in full herein. Official Payments and its Suppliers may from time to time establish reasonable rules, regulations and operational guidelines with respect to use of the Services by Client, and Client agrees to be bound by and comply with such rules, regulations and guidelines thirty (30) days after delivery thereof to Client, unless earlier or immediate compliance is (i) required by law or regulation, (ii) determined by Official Payments, in its reasonable discretion, to be necessary, or (iii) otherwise agreed upon in writing by the parties.

9.2 PCI: PCI provides a set of requirements established by the Payment Card Industry to enhance cardholder data security and facilitate the adoption of consistent data security measures to protect cardholder and transaction data. These requirements apply to all entities involved in payment card

processing and transactions including Payment Card Industry members, merchants, processors, acquirers, issuers, vendors and service providers as well as other entities that store, process, or transmit cardholder data. The PCI Security Standards Council (<https://www.pcisecuritystandards.org>) is responsible for the development, management, education, and awareness of the PCI Standard, including the:

- Data Security Standard (PCI DSS)
- Payment Application Data Security Standard (PA-DSS)
- PIN Transaction Security (PTS) requirements

PCI requirements apply to all systems that store, process or transmit cardholder data as defined by PCI Security Standards.

9.3 Client compliance with PCI: Client and their vendors are responsible for compliance with all PCI requirements as defined by PCI Security Standards. Client shall ensure that all systems that store, process or transmit cardholder data managed internally or by a vendor meet the PCI requirements.

10. WARRANTY AND DISCLAIMER.

10.1 Warranty. Each party represents and warrants that it has the full legal right, authority and power to enter into this Agreement and perform its obligations hereunder and that the person who signs the Agreement for each party has full authorization to bind the respective party. Client will provide to Official Payments the forms that are necessary, as determined by Official Payments, to set up the Services within ten (10) days of full execution of this Agreement. Client represents and warrants to Official Payments that all information provided in such forms is current, correct and complete. Client agrees to notify Official Payments in writing of any changes to such Client information within ten (10) days of such change.

10.2 Disclaimer. Client acknowledges that electronic payment transactions and data processing involves the inherent risk of human and machine errors, omissions, delays and losses, including, without limitation, inadvertent loss or errors. Official Payments and its Suppliers do not, and cannot, control the flow of data to or from the Official Payments System, which depends in large part on the Internet and third parties, including, without limitation, connectivity/access providers. ACCORDINGLY, NEITHER OFFICIAL PAYMENTS NOR ITS SUPPLIERS WARRANT THAT THE SERVICES WILL BE ERROR FREE, UNINTERRUPTED, SECURE, OR VIRUS FREE, AND OFFICIAL PAYMENTS AND ITS SUPPLIERS DISCLAIM LIABILITY RESULTING FROM OR RELATED TO SUCH EVENTS. EXCEPT AS EXPRESSLY PROVIDED FOR HEREIN, THE SERVICES ARE PROVIDED "AS IS" AND "AS AVAILABLE", AND OFFICIAL PAYMENTS, ITS AFFILIATES AND SUPPLIERS MAKE NO REPRESENTATIONS OR WARRANTIES OF ANY KIND WHATSOEVER, WHETHER ORAL OR WRITTEN, EXPRESS, IMPLIED OR STATUTORY, BY OPERATION OF LAW OR OTHERWISE, INCLUDING, WITHOUT LIMITATION, ANY IMPLIED OR STATUTORY WARRANTIES OF MERCHANTABILITY, FITNESS FOR PARTICULAR PURPOSE, CONFORMITY TO ANY REPRESENTATION OR DESCRIPTION, NON-INTERFERENCE, TITLE, OR NON-INFRINGEMENT.

11. INDEMNIFICATION.

11.1 Indemnification of Official Payments. Client will indemnify, defend, and hold harmless Official Payments, and its officers, employees, directors, agents, affiliates and shareholders, in their individual capacities or otherwise, from and against any and all losses, claims, demands, penalties, actions, causes of action, suits, obligations, liabilities, damages, delays, costs or expenses, including, without limitation, reasonable attorney's fees (collectively, "Losses") asserted by a third party that result from, relate to, arise out of, or are incurred in connection with: (i) Client's gross negligence or willful misconduct resulting in personal injury or property damage; (ii) Client's misuse of the Service or the Official Payments System; (iii) inaccurate or incomplete Client data or Customer data collected by Client; (iv) Client's failure to comply with applicable laws; (v) Client's failure to comply with any of the terms of this Agreement, inclusive of all fees, fines, assessments, penalties, or loss allocations assessed by card companies, networks, telecommunication companies, or other third parties resulting from such failure; or (vi) any

claim of libel, violation of privacy rights, unfair competition, misappropriation of trade secrets, or infringement of patents, trademarks, copyrights, or other intellectual property.

11.2 **Indemnification of Client.** Official Payments will indemnify, defend and hold harmless Client, and its officers, employees, directors, agents and shareholders, in their individual capacities or otherwise, from and against any and all Losses asserted by a third party that result from, relate to, arise out of, or are incurred in connection with: (i) Official Payments' gross negligence or willful misconduct resulting in personal injury or property damage; (ii) Official Payments' failure to comply with laws applicable to Official Payments as a provider of a Service; or (iii) a claim that a Service infringes a registered U.S trademark or copyright. However, Official Payments will not be liable for (and Client will indemnify Official Payments against) any infringement claim that results, in whole or in part, from: (a) Client's use of a Service in a manner or for a purpose not specifically described in the applicable Service Schedule, or (b) Client's products or services; or (c) Client's failure to implement corrections or changes provided by Official Payments. If a claim has been asserted that the Service infringes a registered U.S. trademark or copyright, or in Official Payments' opinion such a claim is about to be asserted, Official Payments may, at its option either: (1) procure for Client the right to continue using the Service; (2) replace or modify the Service so that it becomes non-infringing; or (3) terminate the applicable Service.

11.3 **Contingencies to Indemnification.** The obligation to provide indemnification under this section is contingent upon: (i) the indemnified party promptly notifying the indemnifying party in writing of any claim; (ii) the indemnifying party having sole control over the defense and settlement of the claim, provided, however, that the indemnifying party may not settle a claim, accept liability or incur obligations on behalf of the other party without the other party's written consent, which will not be unreasonably withheld or delayed; or (iii) the indemnified party reasonably cooperating during defense and settlement efforts at its own expense. Notice will be considered prompt so long as there is no material prejudice to the indemnifying party.

12. LIMITATION OF LIABILITY. NEITHER OFFICIAL PAYMENTS NOR ITS SUPPLIERS WILL BE LIABLE FOR INDIRECT, SPECIAL, PUNITIVE, INCIDENTAL OR CONSEQUENTIAL DAMAGES, INCLUDING WITHOUT LIMITATION, LOSS OF PROFITS, REVENUE, BUSINESS, DATA OR DAMAGES FROM LOSS OF USE OR DELAY, ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, HOWEVER ARISING UNDER ANY THEORY (INCLUDING BUT NOT LIMITED TO NEGLIGENCE, TORT, CONTRACT, STRICT LIABILITY OR UNDER STATUTE), EVEN IF OFFICIAL PAYMENTS HAS BEEN INFORMED IN ADVANCE OF THE POSSIBILITY OF SUCH POTENTIAL CLAIM, LOSS OR DAMAGE. OFFICIAL PAYMENTS' TOTAL AGGREGATE LIABILITY FOR DAMAGES FOR ANY ACTION RELATED TO THIS AGREEMENT OR THE SERVICES PROVIDED WILL IN NO EVENT EXCEED THE AMOUNT OF THE FEES PAID TO OFFICIAL PAYMENTS IN CONNECTION WITH THE PARTICULAR TRANSACTION FOR THE SPECIFIC SERVICE GIVING RISE TO DAMAGES HEREUNDER. The foregoing limitation of liability and exclusion of certain damages will apply regardless of the success, sufficiency or effectiveness of other remedies. Client acknowledges that without its agreement to the limitations contained herein, Official Payments would be compensated differently, and would charge Client increased fees for the Services.

13. CONFIDENTIALITY. Each party that receives confidential information (as "Receiving Party") will treat information received from the other (as "Disclosing Party") (verbally, electronically, visually, or in a written or other tangible form) that (i) is designated as "confidential" at or prior to disclosure, or (ii) should be reasonably understood to be confidential or proprietary ("Confidential Information") as strictly confidential. Official Payments designates information relating to the Services and the terms of this Agreement as its Confidential Information. Non-public financial information that is personally identifiable to a Customer (referenced in the Gramm-Leach-Bliley Act of 1999 as "Non-public Personal Information" or "NPI") is designated as Confidential Information.

Each party will: (i) restrict disclosure of the other party's Confidential Information to only its own employees and agents solely on a "need to know" basis in accordance with the Agreement; (ii) advise its employees and agents of their confidentiality obligations; (iii) require agents to protect and restrict the use of the other party's Confidential Information; (iv) use the same degree of care to protect the other party's Confidential Information as it uses to safeguard its own Confidential Information of similar importance but in any event at least commercially reasonable care; (v) establish procedural, physical and electronic

safeguards, designed to prevent the compromise or unauthorized disclosure of Confidential Information; and (vi) notify the other party of any unauthorized possession or use of the other party's Confidential Information as soon as possible after learning of that unauthorized use or possession. Official Payments will promptly notify Client and, if requested by Client, each of its affected Customers, of any incident that has resulted or is likely to result in the misuse of NPI, and will comply with all laws regarding NPI that are applicable to it and the Services it provides.

Except as expressly provided for in this Agreement, Confidential Information will remain the property of the party from or through whom it was received. Except for NPI, neither party will be obligated to preserve the confidentiality of any information that: (a) Receiving Party can demonstrate was rightfully known by Receiving Party prior to disclosure by Disclosing Party; (b) is a matter of public knowledge without Receiving Party's violation of these terms; (c) Receiving Party can demonstrate was or is independently developed by Receiving Party without use of Disclosing Party's confidential information; (d) is released for disclosure to Receiving Party with written consent of Discloser; or (e) properly came into the possession of Receiving Party from a third party that has the right to disclose it without an obligation of confidentiality. Disclosure of Confidential Information will be permitted if it is: (1) required by law; (2) in connection with the tax treatment or tax structure of the Agreement; or (3) in response to a valid order of a U.S. court or other governmental body, provided the owner receives written notice and is afforded a reasonable opportunity to obtain a protective order and further provided that such disclosure is limited to the minimum extent required by law as determined by an attorney. Upon termination of a Service Schedule, each party will destroy the other party's Confidential Information relating to that Service Schedule in a manner designed to preserve its confidentiality, or, at the other party's written request and expense, return it to the disclosing party, except as otherwise required by law.

14. GENERAL PROVISIONS.

14.1 Notices. Except as expressly provided herein, all notices and other communications required or permitted hereunder will be given in writing and will be delivered personally, by nationally recognized overnight courier, by facsimile or by e-mail to the applicable address shown on the Signature Page. Such notice, regardless of the manner delivered, will be deemed to have been delivered the next business day after delivery to the applicable address set forth on the Signature Page. Additionally, a second copy of any notice to Official Payments shall be addressed to the General Counsel at the same address. Any party may change its address for notice hereunder by providing notice to all other parties as provided herein. Each party agrees that any notice delivered by email is hereby deemed to be notice delivered "in writing" and, for notices containing requests for new services, agreements to receive new services, and other offers or acceptances regarding modifications to this Agreement, such email constitutes such party's "electronic signature" to such writing (provided that such email is sent by an authorized representative of such party).

14.2 Modifications. This Agreement may not be amended except by a writing executed by authorized representatives of both parties, or by a Change Order issued by Official Payments as set forth in this Section 14.2. From time to time Official Payments may issue a written modification to this Agreement ("Change Order"), which Change Order may be (i) in response to a request for new Services by Client; or (ii) may contain an offer by Official Payments of new Services by Official Payments, a price change, or other modification to this Agreement. Such Change Orders will be delivered and responded to in the manner set forth in Section 14.1. Each such Change Order issued pursuant to subsection (i) of this Section 14.2 will be effective immediately upon issuance or such other mutually agreeable time as requested in writing by Client, as described in Section 14.1. Each such Change Order issued pursuant to subsection (ii) of this Section 14.2 will be effective thirty (30) days after delivery of the applicable Change Order, unless Client notifies Official Payments within such 30-day period that it does not agree to such Change Order. If Client disagrees, the parties will meet and confer regarding the Change Order. If, after such conference, Official Payments does not withdraw or modify the Change Order, Client may terminate this Agreement on thirty (30) days written notice. Client's continued use of the Services after such thirty-day period will constitute Client's agreement to the modifications in such Change Order, whereupon such Change Order will be effective and become part of this Agreement.

14.3 Entire Agreement; Severability; Waiver. This Agreement, together with the Signature Page, the Schedules, and any exhibits, as amended by any Change Orders, constitutes the entire agreement

between Client and Official Payments with respect to the subject matter hereof, and supersedes any prior agreement, oral or written, between Client and Official Payments and/or its representatives(s) in connection with this Agreement. The failure of either party to enforce any terms or conditions of this Agreement shall not be construed as a waiver of such or any other terms or conditions herein contained. If any provision herein is held to be invalid or unenforceable for any reason, the remaining provisions will continue in full force without being impaired or invalidated in any way. The parties agree to replace any invalid provision with a provision that most closely approximates the intent and economic effect of the invalid provision.

14.4 Remedies. Except as otherwise expressly provided in this Agreement, (i) all remedies available to either party are cumulative and not exclusive, and (ii) termination, expiration or suspension of this Agreement will not limit either party from pursuing other remedies available at law or in equity.

14.5 Assignment. This Agreement may not be assigned by either party (by operation of law or otherwise) without the prior written consent of the other party; provided, however, that the foregoing will not prohibit Official Payments from assigning this Agreement or its rights hereunder, nor require the consent of the Client, in connection with any change of control, corporate reorganization, merger or consolidation of Official Payments. Any purported assignment, transfer, or delegation in violation of this Section will be null and void. Subject to the foregoing, this Agreement will be binding upon, inure to the benefit of, and be enforceable by the parties and their respective successors and assigns.

14.6 Status of the Parties; Suppliers. Official Payments is the agent of Client for the limited purpose of accepting payments from Customer and forwarding such payments to Client ("Official Payments Agency Role"). Except for the Official Payments Agency Role, the parties are independent contractors, and nothing herein will be construed to create a partnership, joint venture, franchise, or employer-employee relationship by or between Client and Official Payments. Except for Official Payments Agency Role, no party will have the authority to commit or bind any other party without such party's prior written consent. Client acknowledges and agrees that certain portions of the Services which enable Payment Transactions may be provided by Official Payments Suppliers, including, but not limited to, processing and formatting of Payment Transactions and the debiting and crediting of the Client Designated Account in accordance with the terms of this Agreement.

14.7 Headings. The headings that appear in this Agreement are inserted for convenience only and do not limit or extend its scope.

14.8 Construction. This Agreement will not be construed more strongly against either party, regardless of who is more responsible for its preparation.

14.9 Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of Georgia excluding its conflicts of law rules. Exclusive jurisdiction and venue for any claim or action arising out of or relating to this Agreement will be in the state courts located in Gwinnett County, Georgia, or federal courts located in the State of Georgia.

14.10 No Third Party Rights. This Agreement is for the sole benefit of the parties hereto and nothing herein, express or implied, is intended to or shall confer upon any other person or entity any legal or equitable right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

14.11 Force Majeure. Official Payments will not be considered in breach of or in default of any of its obligations under this Agreement, and will in no way be liable to the Client hereunder, to the extent its performance hereunder is delayed, impaired or rendered impossible as a result of a cause beyond its control, including, without limitation, acts of God, natural disasters, acts of terror, war, riots, fire, storms, quarantine restrictions, floods, explosions, labor strikes, labor walkouts, extraordinary losses of utilities (including, but not limited to, telecommunications services), external computer "hacker" attacks, delays of common carriers or similar causes that are beyond Official Payments' reasonable control.

14.12 Enforcement. Each party acknowledges that the provisions of this Agreement regarding confidentiality and use of the other party's resources (including, without limitation, the Official Payments System and each party's intellectual property) are reasonable and necessary to protect the other party's legitimate business interests. Each party acknowledges that any breach of such provisions will result in irreparable injury to the other for which money damages could not adequately compensate. If there is a

breach of such provisions, then the injured party will be entitled, in addition to all other rights and remedies which it may have at law or in equity, to have a decree of specific performance or an injunction issued by any competent court, requiring the breach to be cured or enjoining all persons involved from continuing the breach. The existence of any claim or cause of action that a party (or any other person involved in the breach) may have against the other party will not constitute a defense or bar to the enforcement of such provisions.

14.13 Survival. Any provisions of this Agreement that are, by their nature continuing, will survive the expiration or termination of this Agreement, including, without limitation, Sections 1, 4, 8, 11,12,13, and 14.

SCHEDULE B - SERVICE SCHEDULE

The services provided by Official Payments are described in accordance with this Service Schedule and are subject to and governed by the terms and conditions of the Agreement. Attached to this Service Schedule and incorporated by reference into the Agreement is the **Fee Schedule**, which lists the fees to be paid to Official Payments by the Customer and/or Client for the Services. During the Term, Customer shall use OPAYs Bill Payment Services for all transactions in the channel contracted for.

- Electronic Check Services:** Official Payments accepts electronic payments from personal and business checking and savings accounts.
- Credit Card Services:** Official Payments accepts electronic payments from Customers using a major credit card, including VISA®, MasterCard®, American Express® and Discover®.
- Debit Card Services:** Official Payments accepts electronic payments from Customers using a debit card, which may include VISA and MasterCard.
- MoneyGram®:** Cash payments are accepted at remote walk-up locations through Official Payments' partnership with MoneyGram, a leading global remittance company and expedited cash payment provider. With a presence inside major retail locations in the United States as well as thousands of its own payments centers, MoneyGram is a convenient payment channel.
- Point-of-Sale (POS):** Official Payments offers over-the-counter payment capability through its virtual terminal application which can turn any Internet-enabled Client computer into a POS payment processing station. It provides Client staff a streamlined process for making payments on behalf of Customers.

In POS transactions, Client personnel act as an agent of Customer in making the payment and not as agent of Official Payments in processing the payment. Client personnel are responsible for providing all consumer disclosures and notices to Customer, including but not limited to the amount of the service fee and the right of the Customer to cancel the transaction before it is finalized.

- IVR (Interactive Voice Response):** Official Payments offers hosted payments by telephone either through its standard IVR entry point (800-2PAYTAX) or a customized IVR solution which requires custom development at a cost to the Client. IVR systems are backed by the same security and reliability built into the Internet model to protect Customers and their sensitive data. IVR-based payments are integrated with the same reports generated for Web-based payments providing a single source for all payment information. All text messages and prompts are user-friendly and designed to collect the necessary information to identify and reconcile the collected payments. The IVR script can be presented in both English and Spanish.

SCHEDULE C - FEE SCHEDULE

1. **Additional Payment Terms.** Any fees owed by Client and not debited by Official Payments in accordance with section 4 of the Agreement are due and payable within ten (10) days of the date of invoice. Fees and other charges owed to Official Payments and not paid when due will bear interest of 1.5% per month, but in no event more than the highest rate permitted by law. Official Payments may issue a Change Order from time to time which Change Order may contain changes to the Services, new Services, changes to the fees, and/or other modifications to this Agreement. Such Change Orders and the changes issued in the Change Order shall become effective as provided in section 14.2 of this Agreement.
2. **Implementation Fees.** Implementation Fees are due and payable within thirty (30) days of the Effective Date of this Agreement. When waived with fee reference, Implementation Fees will be due and payable if Client has not begun Production Use of the Official Payments Services within one hundred eighty (180) days of the Effective Date of this Agreement. When waived without fee reference, Official Payments will not bill for Implementations Fees.
3. **Minimum Fees.** Minimums apply to all recurring revenue from payments, including processing fees and additional items.
 - 3.1 **Monthly Minimums.** Monthly minimums will begin upon Production Use of Official Payments Services or sixty (60) days after Delivery of the Official Payments Services or one hundred eighty (180) days after Agreement Effective Date, whichever is sooner.
 - 3.2 **Annual Minimums.** Annual minimums will begin upon Production Use of the Official Payments Services or sixty (60) days after Delivery of the Official Payments Services or one hundred eighty (180) days after Agreement Effective Date, whichever is sooner. Annual minimums will be prorated the first year as specified on the Fee Schedule and payable January 31st of each calendar year.

A. Implementation Fees

Waived

B. Minimum Fees

Waived

C. Electronic Check ("eCheck") Fees

eCheck Processing – Bank routing/transit numbers will be validated for all electronic check transactions using a commercially available service. This service does not detect any of the following: the validity of the specific account number identified in the Payment Transaction; the availability of sufficient funds to cover the pending Payment Transaction; and/or any subsequent withdrawal of funds.

Service Fees to be charged to Customer by Official Payments:

\$ 1.00 less than or equal to \$5000.00

\$ 1.00 greater than \$ 5000.00, per Payment Transaction for the following payment types:

Utility Payments

Fees to be charged to Client by Official Payments:

Absorbed Fees:

\$ N/A less than or equal to \$N/A

\$ N/A greater than \$ N/A, per Payment Transaction for the following payment types:

N/A

Set-up Fee: \$ 0.00

Return Fee:

\$5.95 as a Returned Transaction Fee for each Returned Transaction. Official Payments will not represent the returned item to the depository institution identified by Customer in the Payment Transaction.

D. Credit/Debit Card Fee Schedule

Service Fees to be charged to Customer:

N/A

Absorbed Fees to be charged to Client by Official Payments:

\$1.95 per Payment Transaction, when credit or debit cards are used. Client selected fee does not include American Express usage for the following Payment Type:

Utility Payments

E. MoneyGram

N/A

F. Point-of-Sale (POS)

Service Fees: N/A

Absorbed Fees:

\$1.95 per Payment Transaction, when credit or debit cards are used. Client selected fee does not include American Express usage for the following Payment Type:

Utility Payments

G. IVR (Interactive Voice Response)

N/A

An IVR service charge of \$ N/A to be paid by the Customer, regardless of whether the underlying fee is a Service Fee or an Absorbed fee. Customer will be advised of the additional IVR service charge before the transaction is finalized.

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2015-2016**

| <u>MONTH</u> | <u>BOARD APPROVED WARRANTS</u> | <u>NET PAYROLL</u> | <u>PAYROLL LIABILITY CHECKS & EFTPS</u> | <u>HANDWRITTEN CHECKS</u> | <u>MONTHLY TOTAL</u> |
|--------------|--------------------------------|------------------------|---------------------------------------------|---------------------------|------------------------|
| MAY | | \$ 95,821.43 | \$ 70,500.91 | | |
| MAY | \$ 117,424.09 | 74,804.77 | 64,876.31 | | |
| MAY | 341,504.17 | 135,879.79 | 102,223.98 | \$ 413,390.16 | 1 |
| JUNE | 221,045.30 | 78,570.73 | 66,923.74 | | \$ 1,416,425.61 |
| JUNE | 369,060.00 | 133,030.57 | 99,816.62 | 217,564.93 | 2 |
| JULY | 114,733.01 | 75,745.42 | 66,231.29 | | \$ 1,186,011.89 |
| JULY | 417,577.27 | 143,381.41 | 99,943.16 | 9,528.66 | \$ 927,140.22 |
| AUG | 182,507.66 | 75,487.09 | 66,333.54 | | |
| AUG | 271,219.45 | 231,486.41 | 177,909.91 | 2,279.88 | \$ 1,007,223.94 |
| SEP | 224,028.23 | 73,995.81 | 65,207.22 | | |
| SEP | 299,508.92 | 146,523.60 | 101,164.92 | 192,403.61 | 3 |
| OCT | | | | | |
| OCT | | | | | |
| OCT | | | | | \$ - |
| NOV | | | | | |
| NOV | | | | | \$ - |
| DEC | | | | | |
| DEC | | | | | |
| JAN | | | | | \$ - |
| JAN | | | | | |
| FEB | | | | | \$ - |
| FEB | | | | | |
| MAR | | | | | \$ - |
| MAR | | | | | |
| APR | | | | | \$ - |
| APR | | | | | |
| APR | | | | | \$ - |
| | <u>\$ 2,558,608.10</u> | <u>\$ 1,264,727.03</u> | <u>\$ 981,131.60</u> | <u>\$ 835,167.24</u> | <u>\$ 5,639,633.97</u> |

- Note 1** Includes final check to FBG Corporation (Village Hall remodel) of \$349,979.84 and checks to Bredemann Ford totaling \$55,661 for purchase of 3 new squad cars.
- Note 2** Includes check to Utility Dynamics Corp of \$128,981.25 (street repairs), to Currie Motors for \$57,554 for squad cars, to Northern Michigan of \$12,500 for canine and training, and to Cintas for \$13,560 for AED's.
- Note 3** Includes check to K-5 Construction of \$173,007 (street maintenance contract) & Shell Oil for \$6,360 (fleet gas)

**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2014 - FY 2016**

MONTHLY PAYROLL TOTALS ^

| MONTH | FISCAL 2014 | # of payrolls | FISCAL 2015 | # of payrolls | FISCAL 2016 | # of payrolls |
|------------------------|------------------------|------------------|------------------------|------------------|------------------------|------------------|
| MAY | \$ 451,655.27 | 3 | 470,295 | 3 | \$ 478,814.61 | 3 |
| JUNE | 316,901.86 * | 2 | 291,365 | 2 | 313,049.08 | 2 |
| JULY | 329,995.52 * | 2 | 294,243 | 2 | 320,008.70 | 2 |
| AUG | 277,037.13 | 2 | 291,799 | 2 | 485,924.37 | 2 |
| SEP | 305,834.23 ** | 2 | 281,936 | 2 | 321,598.97 | 2 |
| OCT | 281,839.29 | 2 | 430,136 | 3 | | |
| NOV | 417,058.19 | 3 | 304,659 | 2 | | |
| DEC | 303,010.08 | 2 | 338,781 | 2 | | |
| JAN | 309,753.44 | 2 | 319,576 | 2 | | |
| FEB | 280,667.07 | 2 | 339,390 | 2 | | |
| MAR | 297,674.69 | 2 | 293,374 | 2 | | |
| APR | 277,745.82 | 2 | 282,993 | 2 | | |
| TOTAL | \$ 3,849,172.59 | 26 | \$ 3,938,547.16 | 26 | \$ 1,919,395.73 | 11 |
| AVERAGE PAYROLL | \$ 148,045.10 | | \$ 151,482.58 | | \$ 174,490.52 | |
| CHANGE FROM PRIOR YEAR | 3.94% | | 2.32% *** | | 15.19% **** | |

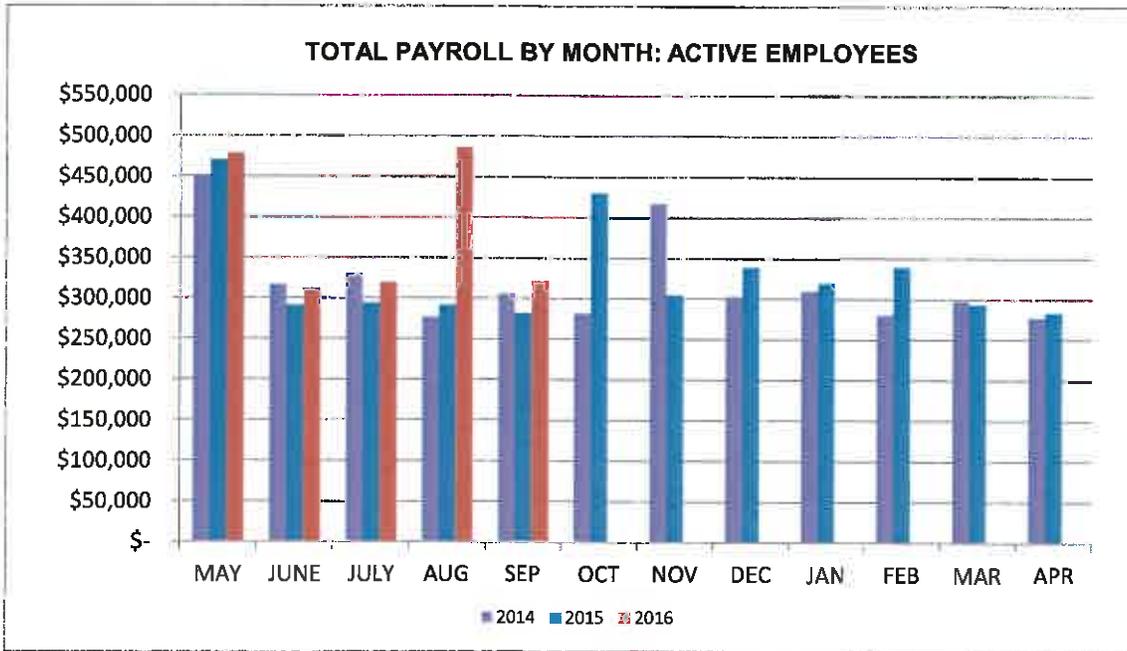
^ Includes gross salary and payroll taxes for active employees only

* includes voluntary separation payout for 1 employee

** includes police union retro pay (9/6) per contract settlement

***includes 2.75% union increase

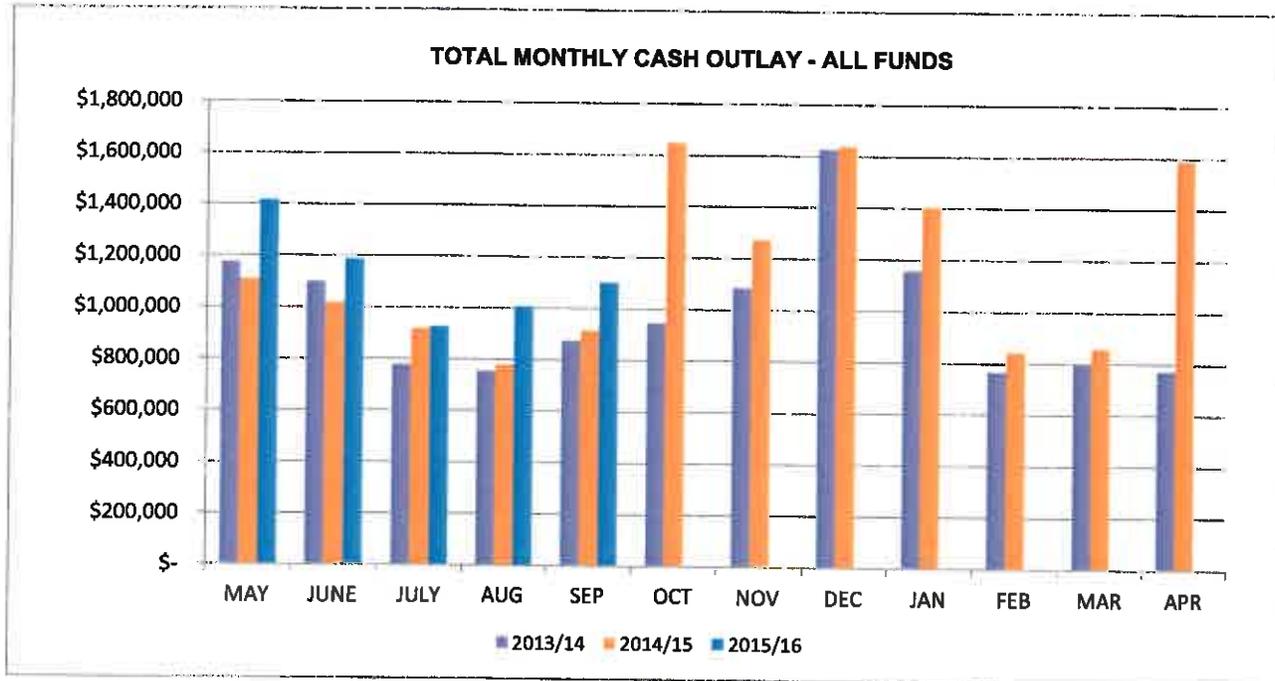
****includes 2.75% union increase, additional police overtime, addition of Finance Director, retirement payout



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

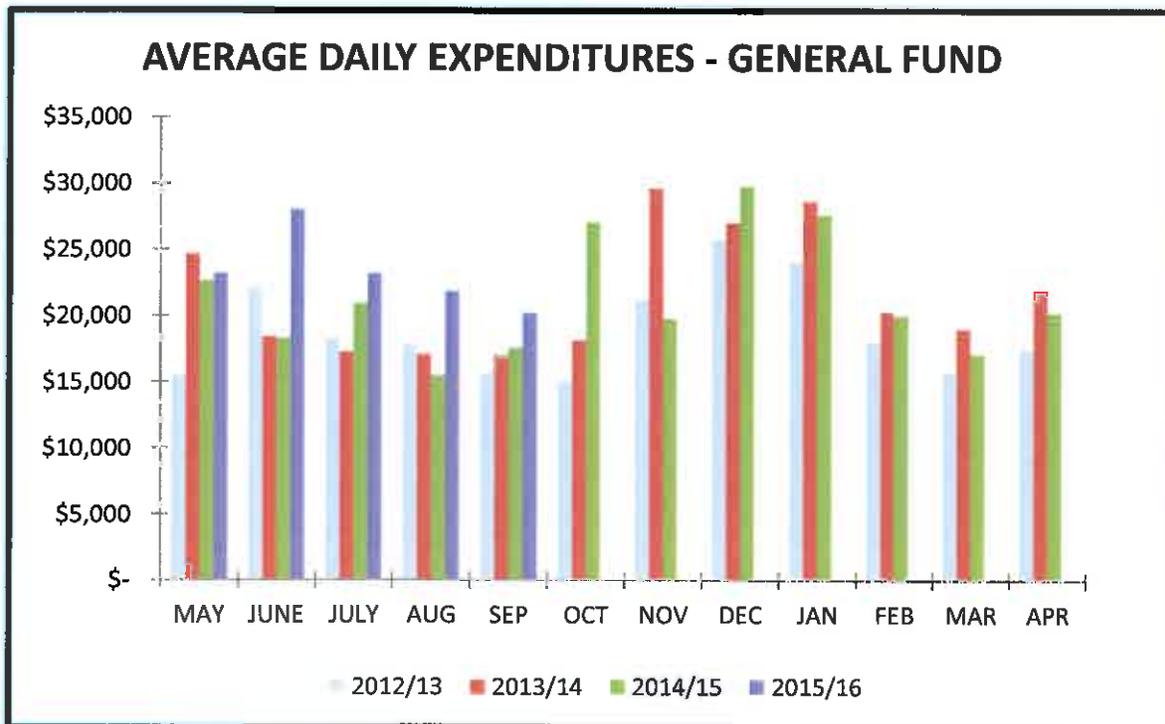
| MONTH | MONTHLY TOTALS | | | AVERAGE DAILY OUTLAY | |
|----------------|-------------------------|-------------------------|------------------------|----------------------|---------------------|
| | FISCAL 2013/14 | FISCAL 2014/15 | FISCAL 2015/16 | FISCAL 2014/15 | FISCAL 2015/16 |
| MAY | \$ 1,175,287.73 * | \$ 1,108,402.97 | \$ 1,416,425.61 ** | \$ 35,754.93 | \$ 45,691.15 |
| JUNE | 1,100,094.57 | 1,018,002.67 | 1,186,011.89 | 33,933.42 | 39,533.73 |
| JULY | 778,105.54 | 919,041.35 | 927,140.22 | 29,646.50 | 29,907.75 |
| AUG | 754,604.28 | 780,108.03 ** | 1,007,223.94 **** | 25,164.78 | 32,491.09 |
| SEP | 875,835.59 | 915,353.51 ** | 1,102,832.31 | 30,511.78 | 36,761.08 |
| OCT | 946,433.58 | 1,647,789.09 ** | | 53,154.49 | |
| NOV | 1,085,383.78 | 1,272,188.70 ** | | 42,406.29 | |
| DEC | 1,626,336.84 | 1,637,512.82 ** | | 52,822.99 | |
| JAN | 1,157,265.95 | 1,403,199.95 ** | | 45,264.51 | |
| FEB | 766,244.52 | 842,727.64 | | 30,097.42 | |
| MAR | 796,003.58 | 858,059.34 | | 27,679.33 | |
| APR | 772,550.97 | 1,589,708.19 *** | | 52,990.27 | |
| TOTAL | \$ 11,834,146.93 | \$ 13,992,094.26 | \$ 5,639,633.97 | | |
| AVERAGE | \$ 986,178.91 | \$ 1,166,007.86 | \$ 1,127,926.79 | \$ 38,285.56 | \$ 36,876.96 |

- * May 2013 includes 3 payrolls & SLEP buyout
- ** Includes payment to FBG Corp. for Village Hall remodel
- *** Includes payment to DuPage County of \$670,519.93 for remaining TIF funds
- **** Includes retirement payout



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

| <u>MONTH</u> | <u>FISCAL 2012/13</u> | <u>FISCAL 2013/14</u> | <u>FISCAL 2014/15</u> | <u>FISCAL 2015/16</u> |
|----------------|---------------------------|---------------------------|---------------------------|---------------------------|
| MAY | \$15,479.51 | \$ 24,649.68 | \$ 22,642.15 | \$ 23,223.54 |
| JUNE | 22,172.19 | 18,406.88 | 18,300.51 | 28,030.32 |
| JULY | 18,276.60 | 17,253.39 | 20,913.45 | 23,172.61 |
| AUG | 17,795.05 | 17,059.62 | 15,407.80 | 21,816.09 |
| SEP | 15,656.51 | 16,988.20 | 17,512.06 | 20,205.16 |
| OCT | 14,992.42 | 18,150.76 | 27,062.26 | |
| NOV | 21,265.17 | 29,653.66 | 19,811.60 | |
| DEC | 25,780.70 | 27,052.00 | 29,771.65 | |
| JAN | 24,114.56 | 28,676.41 | 27,645.71 | |
| FEB | 18,061.86 | 20,292.74 | 20,003.65 | |
| MAR | 15,748.89 | 19,027.07 | 17,083.77 | |
| APR | 17,417.76 | 21,927.12 | 20,220.75 | |
| AVERAGE | \$ 18,896.77 | \$ 21,594.79 | \$ 21,364.61 | \$ 23,289.54 |



VILLAGE OF WILLOWBROOK FINANCIAL REPORT MUNICIPAL SALES AND USE TAXES

| MONTH SALE | | | | | | |
|----------------|------|---------------------|---------------------|---------------------|---------------------|---------------------|
| DIST | MADE | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
| MAY | FEB | \$ 254,811 | \$ 261,216 | \$ 250,138 | \$ 245,589 | \$ 253,282 |
| JUNE | MAR | 296,840 | 308,159 | 304,370 | 293,285 | 301,469 |
| JULY | APR | 281,808 | 288,609 | 295,557 | 293,319 | 267,013 |
| AUG | MAY | 276,985 | 316,487 | 334,102 | 342,029 | 328,251 |
| SEPT | JUNE | 318,524 | 336,664 | 338,139 | 330,203 | 349,847 |
| OCT | JULY | 300,424 | 291,508 | 300,405 | 318,631 | |
| NOV | AUG | 326,134 | 330,699 | 332,925 | 349,800 | |
| DEC | SEPT | 296,490 | 300,348 | 288,422 | 287,860 | |
| JAN | OCT | 272,291 | 282,374 | 283,164 | 303,324 | |
| FEB | NOV | 296,763 | 306,325 | 295,860 | 296,349 | |
| MARCH | DEC | 387,223 | 377,505 | 387,074 | 365,874 | |
| APRIL | JAN | 253,944 | 277,850 | 234,816 | 253,532 | |
| TOTAL | | \$ 3,562,238 | \$ 3,677,745 | \$ 3,644,970 | \$ 3,679,794 | \$ 1,499,862 |
| MTH AVG | | \$ 296,853 | \$ 306,479 | \$ 303,747 | \$ 306,650 | \$ 299,972 |
| BUDGET | | \$ 3,217,250 | \$ 3,493,374 | \$ 3,447,000 | \$ 3,450,000 | \$ 3,600,000 |

YEAR TO DATE LAST YEAR : \$ 1,504,425
 YEAR TO DATE THIS YEAR : \$ 1,499,862
 DIFFERENCE : \$ (4,563)

PERCENTAGE CHANGE :

-0.30%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 41.66%
 PROJECTION OF ANNUAL REVENUE : \$ 3,668,633
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 68,633
 EST. PERCENT DIFF ACTUAL TO BUDGET **1.9%**

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

Note 1

| MONTH | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|---------|------------|------------|------------|------------|------------|
| MAY | \$ 83,421 | \$ 107,307 | \$ 145,711 | \$ 129,077 | \$ 153,084 |
| JUNE | 50,979 | 56,417 | 49,504 | 48,077 | 63,573 |
| JULY | 66,040 | 72,448 | 75,818 | 79,570 | 89,698 |
| AUG | 45,433 | 45,462 | 47,106 | 46,418 | 52,054 |
| SEPT | 43,732 | 45,094 | 45,955 | 45,391 | 49,578 |
| OCT | 69,459 | 71,005 | 80,177 | 80,992 | |
| NOV | 44,235 | 53,652 | 53,084 | 54,604 | |
| DEC | 41,649 | 44,277 | 42,371 | 41,059 | |
| JAN | 61,880 | 68,634 | 78,464 | 69,567 | |
| FEB | 71,344 | 81,019 | 83,270 | 103,795 | |
| MARCH | 47,598 | 45,430 | 47,560 | 45,280 | |
| APRIL | 73,904 | 78,886 | 83,170 | 92,531 | |
| TOTAL | \$ 699,674 | \$ 769,631 | \$ 832,190 | \$ 836,361 | \$ 407,987 |
| MTH AVG | \$ 58,306 | \$ 64,136 | \$ 69,349 | \$ 69,697 | \$ 81,597 |
| BUDGET | \$ 686,000 | \$ 646,306 | \$ 725,760 | \$ 787,000 | \$ 634,095 |

Boxed Numbers - Village has not yet received distribution

Note 1 Village's population decreased from 8,967 to 8,540 beginning June 2011

YEAR TO DATE LAST YEAR: \$ 348,533
 YEAR TO DATE THIS YEAR: \$ 407,987
 DIFFERENCE: \$ 59,454

PERCENTAGE CHANGE:

17.06%

BUDGETED REVENUE: \$ 634,095
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 64.34%
 PROJECTION OF ANNUAL REVENUE : \$ 979,030
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 344,935
 EST. PERCENT DIFF ACTUAL TO BUDGET **54.4%**

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

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

| MONTH | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|----------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| MAY | \$ 103,407 | \$ 93,102 | \$ 90,574 | \$ 99,485 | \$ 76,117 |
| JUNE | 90,897 | 117,206 | 89,915 | 85,846 | 77,206 |
| JULY | 91,865 | 87,823 | 85,555 | 83,409 | 74,787 |
| AUG | 96,906 | 101,980 | 92,752 | 82,223 | 77,480 |
| SEPT | 105,187 | 97,521 | 85,886 | 80,670 | 83,767 |
| OCT | 87,792 | 91,554 | 91,517 | 78,849 | |
| NOV | 88,869 | 84,535 | 76,797 | 72,129 | |
| DEC | 85,543 | 85,580 | 86,830 | 75,956 | |
| JAN | 99,304 | 95,118 | 96,816 | 91,629 | |
| FEB | 102,349 | 106,312 | 110,480 | 104,644 | |
| MARCH | 99,574 | 106,527 | 114,052 | 100,962 | |
| APRIL | 94,549 | 101,146 | 108,307 | 91,452 | |
| TOTAL | \$ 1,168,404 | \$ 1,129,481 | \$ 1,129,481 | \$ 1,047,254 | \$ 389,357 |
| MTH AVG | \$ 95,520 | \$ 97,367 | \$ 94,123 | \$ 87,271 | \$ 77,871 |
| BUDGET | \$ 1,197,000 | \$ 1,163,633 | \$ 1,160,000 | \$ 1,075,000 | \$ 1,075,000 |

YEAR TO DATE LAST YEAR: \$ 431,633
 YEAR TO DATE THIS YEAR: \$ 389,357
 DIFFERENCE: \$ (42,276)

PERCENTAGE CHANGE: **-9.79%**

BUDGETED REVENUE: \$ 1,075,000
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 36.22%
 PROJECTION OF ANNUAL REVENUE : \$ 944,681
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (130,319)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-12.1%**

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

| | <u>2009-2010</u> | <u>2010-2011</u> | <u>2011-2012</u> | <u>2012-2013</u> | <u>2013-2014</u> | <u>2014-2015</u> | <u>2015-2016</u> |
|---------------|-------------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|
| MAY | \$ 52,377 | \$ 44,972 | \$ 45,168 | \$ 42,198 | \$ 42,452 | \$ 37,525 | \$ 35,456 |
| JUNE | 48,525 | 47,223 | 44,146 | 68,291 | 42,409 | 39,536 | 37,901 |
| JULY | 57,126 | 45,025 | 47,817 | 43,194 | 42,081 | 37,505 | 34,148 |
| AUG | 43,809 | 46,506 | 45,385 | 42,446 | 42,164 | 33,430 | 34,626 |
| SEPT | 47,730 | 46,612 | 44,870 | 43,089 | 39,419 | 33,909 | 34,389 |
| OCT | 53,788 | 47,373 | 45,249 | 42,717 | 41,333 | 33,239 | |
| NOV | 49,640 | 37,447 | 45,682 | 44,479 | 40,398 | 33,142 | |
| DEC | 43,911 | 46,354 | 43,687 | 42,474 | 41,474 | 32,322 | |
| JAN | 47,537 | 45,007 | 46,094 | 44,272 | 41,338 | 32,454 | |
| FEB | 39,757 | 45,269 | 44,813 | 43,250 | 40,051 | 35,607 | |
| MAR | 50,611 | 36,213 | 40,246 | 42,291 | 39,527 | 36,250 | |
| APR | 56,969 | 53,210 | 43,417 | 42,541 | 39,390 | 36,717 | |
| TOTAL: | \$ 591,780 | \$ 541,210 | \$ 536,574 | \$ 541,242 | \$ 492,036 | \$ 421,636 | \$ 176,520 |
| | | | | | YTD PRIOR YEAR | | \$ 181,905 |
| | | | | | YTD CURRENT YEAR | | \$ 176,520 |
| | | | | | DIFFERENCE | | \$ (5,385) |
| | | | | | PERCENTAGE CHANGE | | -2.96% |

VILLAGE OF WILLOWBROOK
UTILITY TAX
COMMONWEALTH EDISON
CASH BASIS

| | <u>2009-2010</u> | <u>2010-2011</u> | <u>2011-2012</u> | <u>2012-2013</u> | <u>2013-2014</u> | <u>2014-2015</u> | <u>2015-2016</u> |
|---------------|-------------------|-------------------|-------------------|--------------------------|-------------------|-------------------|-------------------|
| MAY | \$ 32,329 | \$ 28,101 | \$ 38,971 | \$ 39,884 | \$ 28,332 | \$ 34,830 | \$ 29,829 |
| JUNE | 31,126 | 35,646 | 33,900 | 42,108 | 34,757 | 30,761 | 32,626 |
| JULY | 35,583 | 39,254 | 35,802 | 39,020 | 35,473 | 37,112 | 34,803 |
| AUG | 39,638 | 49,507 | 45,121 | 54,686 | 44,604 | 42,214 | 37,683 |
| SEPT | 41,828 | 54,853 | 55,597 | 49,745 | 41,416 | 37,735 | 44,502 |
| OCT | 33,092 | 47,193 | 37,872 | 43,915 | 44,973 | 39,066 | |
| NOV | 33,023 | 34,807 | 36,682 | 33,992 | 30,575 | 31,474 | |
| DEC | 31,108 | 32,056 | 32,290 | 33,983 | 35,055 | 30,601 | |
| JAN | 38,627 | 36,609 | 38,464 | 37,255 | 39,885 | 37,443 | |
| FEB | 46,059 | 45,953 | 37,527 | 44,114 | 44,586 | 42,180 | |
| MAR | 40,000 | 37,219 | 39,185 | 42,121 | 43,930 | 42,448 | |
| APR | 34,524 | 38,222 | 35,722 | 37,773 | 37,084 | 35,331 | |
| TOTAL: | \$ 436,937 | \$ 479,420 | \$ 467,133 | \$ 498,596 | \$ 460,670 | \$ 441,195 | \$ 179,443 |
| | | | | YTD PRIOR YEAR | | | \$ 182,652 |
| | | | | YTD CURRENT YEAR | | | \$ 179,443 |
| | | | | DIFFERENCE | | | \$ (3,209) |
| | | | | PERCENTAGE CHANGE | | | -1.76% |

VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS

| | <u>2009-2010</u> | <u>2010-2011</u> | <u>2011-2012</u> | <u>2012-2013</u> | <u>2013-2014</u> | <u>2014-2015</u> | <u>2015-2016</u> |
|---------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| MAY | \$ 17,366 | \$ 18,437 | \$ 19,268 | \$ 11,020 | \$ 19,790 | \$ 27,131 | \$ 10,832 |
| JUNE | 11,184 | 10,627 | 13,321 | 7,277 | 13,126 | 15,821 | 6,932 |
| JULY | 7,056 | 7,075 | 8,716 | 5,609 | 8,350 | 9,063 | 6,147 |
| AUG | 6,943 | 6,842 | 6,871 | 5,318 | 6,419 | 6,850 | 5,482 |
| SEPT | 6,089 | 6,016 | 5,190 | 5,214 | 5,485 | 9,298 | 5,187 |
| OCT | 5,384 | 6,237 | 5,141 | 5,450 | 5,431 | 6,986 | |
| NOV | 7,168 | 6,763 | 6,975 | 6,591 | 6,141 | 7,796 | |
| DEC | 9,653 | 8,859 | 10,035 | 10,121 | 9,658 | 13,316 | |
| JAN | 15,511 | 16,170 | 15,217 | 14,119 | 16,750 | 22,014 | |
| FEB | 26,774 | 24,393 | 20,479 | 19,476 | 26,101 | 27,140 | |
| MAR | 31,709 | 26,521 | 20,614 | 22,616 | 30,852 | 22,595 | |
| APR | 26,718 | 24,038 | 15,881 | 21,834 | 32,360 | 19,735 | |
| TOTAL: | \$ 171,556 | \$ 161,977 | \$ 147,709 | \$ 134,645 | \$ 180,463 | \$ 187,745 | \$ 34,580 |

| | |
|--------------------------|--------------------|
| YTD PRIOR YEAR | \$ 68,163 |
| YTD CURRENT YEAR | \$ 34,580 |
| DIFFERENCE | \$ (33,583) |
| PERCENTAGE CHANGE | -49.27% |

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
PLACES OF EATING TAXES**

| MONTH | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MAY | \$ 34,339 | \$ 37,421 | \$ 39,097 | \$ 39,473 | \$ 38,401 |
| JUNE | 36,544 | 37,754 | 40,624 | 43,989 | 47,006 |
| JULY | 38,639 | 41,944 | 43,999 | 43,761 | 46,836 |
| AUG | 37,829 | 38,115 | 39,252 | 42,199 | 43,155 |
| SEPT | 39,218 | 40,801 | 43,327 | 43,417 | 45,463 |
| OCT | 36,492 | 40,227 | 37,833 | 40,479 | |
| NOV | 38,018 | 36,097 | 37,229 | 42,106 | |
| DEC | 34,652 | 39,700 | 38,042 | 40,298 | |
| JAN | 39,065 | 43,449 | 40,096 | 45,215 | |
| FEB | 32,687 | 35,859 | 33,452 | 39,057 | |
| MARCH | 34,986 | 34,674 | 34,611 | 36,910 | |
| APRIL | 38,362 | 41,294 | 41,780 | 43,180 | |
| TOTAL | \$ 440,831 | \$ 467,335 | \$ 469,342 | \$ 500,084 | \$ 220,861 |
| MTH AVG | \$ 36,736 | \$ 38,945 | \$ 39,112 | \$ 41,674 | \$ 44,172 |
| BUDGET | \$ 429,500 | \$ 450,581 | \$ 450,000 | \$ 450,000 | \$ 460,000 |

YEAR TO DATE LAST YEAR: \$ 212,839
YEAR TO DATE THIS YEAR: \$ 220,861
DIFFERENCE: \$ 8,022

PERCENTAGE OF INCREASE:

3.77%

BUDGETED REVENUE: \$ 460,000
PERCENTAGE OF YEAR COMPLETED : 41.67%
PERCENTAGE OF REVENUE TO DATE : 48.01%
PROJECTION OF ANNUAL REVENUE : \$ 518,932
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 58,932
EST. PERCENT DIFF ACTUAL TO BUDGET **12.8%**

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

| MONTH DIST | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|---------------|------------|------------|------------|------------|------------|
| MAY | \$ 20,475 | \$ 12,129 | \$ 14,525 | \$ 12,716 | \$ 15,102 |
| JUNE | 16,315 | 16,141 | 11,948 | 19,200 | 12,488 |
| JULY | 8,068 | 11,302 | 15,097 | 18,657 | 12,842 |
| AUG | 15,404 | 5,385 | 9,322 | 7,725 | 12,465 |
| SEPT | 7,275 | 14,236 | 18,842 | 18,620 | 11,832 |
| OCT | 17,071 | 14,533 | 7,199 | 14,800 | |
| NOV | 13,517 | 8,246 | 14,571 | 12,007 | |
| DEC | 12,229 | 6,560 | 12,104 | 9,471 | |
| JAN | 12,321 | 20,660 | 9,377 | 20,032 | |
| FEB | 11,103 | 10,511 | 9,453 | 16,603 | |
| MARCH | 16,448 | 14,546 | 18,160 | 14,188 | |
| APRIL | 15,010 | 15,063 | 8,192 | 6,647 | |
| TOTAL | \$ 165,235 | \$ 149,312 | \$ 148,790 | \$ 170,666 | \$ 64,729 |
| MTH AVG | \$ 13,770 | \$ 12,443 | \$ 12,399 | \$ 14,222 | \$ 12,946 |
| BUDGET | \$ 200,000 | \$ 160,000 | \$ 145,000 | \$ 145,000 | \$ 145,000 |

YEAR TO DATE LAST YEAR : \$ 76,918
 YEAR TO DATE THIS YEAR : \$ 64,729
 DIFFERENCE : \$ (12,189)

PERCENTAGE CHANGE

-15.85%

BUDGETED REVENUE: \$ 145,000
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 44.64%
 PROJECTION OF ANNUAL REVENUE : \$ 143,621
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (1,379)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-0.95%**

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
RED LIGHT FINES**

| MONTH DIST | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|----------------|-------------------|-------------------|-------------------|-------------------|------------------------|
| MAY | \$ 19,700 | \$ 49,631 | \$ 57,075 | \$ 56,175 | \$ 39,110 ¹ |
| JUNE | 39,300 | 54,120 | 77,454 | 51,975 | 32,810 |
| JULY | 39,925 | 56,500 | 96,651 | 65,415 | 33,585 |
| AUG | 61,985 | 54,325 | 79,525 | 63,375 | 12,160 |
| SEPT | 68,241 | 35,300 | 76,050 | 46,240 | 3,559 |
| OCT | 83,294 | 46,200 | 70,435 | 59,245 | |
| NOV | 88,200 | 46,037 | 47,985 | 67,250 | |
| DEC | 39,855 | 41,645 | 64,735 | 48,647 | |
| JAN | 34,805 | 41,395 | 70,925 | 45,532 | |
| FEB | 34,577 | 36,135 | 48,845 | 41,502 | |
| MARCH | 19,223 | 44,325 | 43,885 | 38,735 | |
| APRIL | 29,058 | 50,900 | 54,150 | 39,635 | |
| TOTAL | \$ 558,163 | \$ 556,513 | \$ 787,715 | \$ 623,726 | \$ 121,224 |
| MTH AVG | \$ 46,514 | \$ 46,376 | \$ 65,643 | \$ 51,977 | \$ 24,245 |
| BUDGET | \$ 511,000 | \$ 540,000 | \$ 540,000 | \$ 540,000 | \$ 540,000 |

YEAR TO DATE LAST YEAR : \$ 283,180
 YEAR TO DATE THIS YEAR : \$ 121,224
 DIFFERENCE : \$ (161,956)

PERCENTAGE CHANGE: **-57.19%**

BUDGETED REVENUE: \$ 540,000
 PERCENTAGE OF YEAR COMPLETED : 41.67%
 PERCENTAGE OF REVENUE TO DATE : 22.45%
 PROJECTION OF ANNUAL REVENUE : \$267,005
 EST. DOLLAR DIFF ACTUAL TO BUDGET (\$272,995)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-50.6%**

Note 1 - The red light cameras at 63rd & Rt. 83 and at 75th & Rt. 83 were down beginning May 22 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersections. The cameras are expected to be down for 14 - 23 weeks and ATS will be prorating their fees accordingly.

The cameras at 75th Street & Midway Drive are back up and running as of Sept 27.

VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUILDING PERMITS

| MONTH | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| MAY | \$ 5,770 | \$ 33,084 | \$ 21,304 | \$ 12,317 | \$ 11,448 |
| JUNE | 6,527 | 30,569 | 19,336 | 8,574 | 21,083 |
| JULY | 8,640 | 11,472 | 48,123 * | 15,008 | 19,427 |
| AUG | 9,921 | 14,433 | 17,978 | 8,891 | 15,151 |
| SEPT | 17,688 | 28,145 | 18,866 | 44,004 ** | 146,016 ***** |
| OCT | 6,235 | 6,068 | 12,371 | 36,458 | |
| NOV | 27,435 | 8,391 | 26,382 | 4,709 | |
| DEC | 31,298 | 14,215 | 8,540 | 52,875 *** | |
| JAN | 6,734 | 27,202 | 19,495 | 17,590 | |
| FEB | 7,062 | 7,918 | 20,254 | 23,298 | |
| MARCH | 31,730 | 19,167 | 19,319 | 110,947 **** | |
| APRIL | 18,959 | 32,909 | 26,032 | 20,098 | |
| TOTAL | \$ 177,999 | \$ 233,573 | \$ 258,000 | \$ 354,769 | \$ 213,125 |
| MTH AVG | \$ 14,833 | \$ 19,464 | \$ 21,500 | \$ 29,564 | \$ 42,625 |
| BUDGET | \$ 150,000 | \$ 110,000 | \$ 150,000 | \$ 175,000 | \$ 200,000 |

* July 2013 includes 1 permit for \$18,991 to Thorndale Construction & 1 for \$8,243 to Thomas Lee

** Sept 2014 includes 1 permit for \$19,709 to Midtronics for interior remodel

*** Dec 2014 includes 1 permit for \$26,177 to Westmont Swim Club

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

***** 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.

| | |
|-------------------------|-------------------|
| YEAR TO DATE LAST YEAR: | \$ 88,794 |
| YEAR TO DATE THIS YEAR: | <u>\$ 213,125</u> |
| DIFFERENCE: | \$ 124,331 |

PERCENTAGE OF CHANGE:

140.02%

| | |
|------------------------------------|----------------|
| BUDGETED REVENUE: | \$ 200,000 |
| PERCENTAGE OF YEAR COMPLETED : | 41.67% |
| PERCENTAGE OF REVENUE TO DATE : | 106.56% |
| PROJECTION OF ANNUAL REVENUE : | \$ 851,523 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ 651,523 |
| EST. PERCENT DIFF ACTUAL TO BUDGET | 325.76% |

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

| MONTH | Note 1 | | Note 2,3 | | Note 4 | | % change from same month last fiscal year |
|---------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------|----------------------------------------------------|
| | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | | |
| MAY | \$ 148,758 | \$ 156,504 | \$ 160,088 | \$ 148,785 | \$ 256,706 | 72.5% | |
| JUNE | 170,028 | 205,606 | 236,824 | 325,749 | 314,253 | -3.5% | |
| JULY | 145,972 | 178,786 | 179,328 | 211,551 | 218,363 | 3.2% | |
| AUG | 183,885 | 309,555 | 281,359 | 258,283 | 303,288 | 17.4% | |
| SEPT | 202,519 | 286,089 | 293,074 | 315,476 | 359,696 | 14.0% | |
| OCT | 134,151 | 172,100 | 196,339 | 212,111 | | -100.0% | |
| NOV | 167,590 | 208,056 | 271,661 | 258,131 | | -100.0% | |
| DEC | 171,271 | 204,008 | 248,323 | 281,238 | | -100.0% | |
| JAN | 118,494 | 139,217 | 171,390 | 182,776 | | -100.0% | |
| FEB | 143,906 | 166,637 | 236,557 | 256,744 | | -100.0% | |
| MARCH | 163,023 | 188,447 | 280,092 | 307,225 | | -100.0% | |
| APRIL | 136,026 | 134,770 | 286,900 | 239,984 | | -100.0% | |
| TOTAL | \$ 1,885,623 | \$ 2,349,775 | \$ 2,841,935 | \$ 2,998,053 | \$ 1,452,306 | | |
| MTH AVG | \$ 157,135 | \$ 195,815 | \$ 236,828 | \$ 249,838 | \$ 290,461 | | |
| <i>BUDGET</i> | <i>\$ 1,831,500</i> | <i>\$ 2,318,242</i> | <i>\$ 2,898,948</i> | <i>\$ 3,480,257</i> | <i>\$ 3,316,000</i> | | |

Note 1- 20% rate increase effective 3/1/12

Note 2- 25% rate increase effective 5/1/13

Note 3- 20% rate increase effective 1/1/14

Note 4- 12% rate increase effective 1/1/15

| | |
|-------------------------|--------------|
| YEAR TO DATE LAST YEAR: | \$ 1,259,844 |
| YEAR TO DATE THIS YEAR: | \$ 1,452,306 |
| DIFFERENCE: | \$ 192,462 |

PERCENTAGE OF INCREASE: 15.28%

| | |
|------------------------------------|---------------------------------------------------------------------------------------|
| BUDGETED REVENUE: | \$ 3,316,000 |
| PERCENTAGE OF YEAR COMPLETED : | 41.67% |
| PERCENTAGE OF REVENUE TO DATE : | 43.80% |
| PROJECTION OF ANNUAL REVENUE : | \$ 3,456,055 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ 140,055 |
| EST. PERCENT DIFF ACTUAL TO BUDGET | 4.22% |

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

| MONTH | Note 1, 2 | | Note 3, 4 | | Note 5, 6, 7 | |
|----------------|------------------|------------------|------------------|------------------|-------------------|--|
| | 11-12 | 12-13 | 13-14 | 14-15 | 15-16 | |
| MAY | \$ 4,355 | \$ 4,516 | \$ 7,112 | \$ 3,409 | \$ 4,489 | |
| JUNE | 4,226 | 4,918 | 7,444 | 4,789 | 5,581 | |
| JULY | 6,196 | 8,271 | 7,038 | 5,196 | 27,829 | |
| AUG | 10,959 | 4,947 | 6,047 | 3,746 | 30,072 | |
| SEPT | 4,664 | 6,041 | 5,216 | 5,747 | 23,430 | |
| OCT | 6,463 | 11,030 | 4,929 | 5,677 | | |
| NOV | 9,154 | 3,508 | 4,552 | 4,316 | | |
| DEC | 5,428 | 5,611 | 3,666 | 3,491 | | |
| JAN | 2,267 | 2,268 | 1,872 | 3,563 | | |
| FEB | 1,945 | 3,306 | 3,462 | 2,572 | | |
| MARCH | 4,123 | 3,634 | 2,185 | 3,014 | | |
| APRIL | 8,077 | 5,049 | 3,459 | 3,179 | | |
| TOTAL | \$ 63,099 | \$ 56,982 | \$ 56,982 | \$ 48,699 | \$ 91,401 | |
| MTH AVG | \$ 5,655 | \$ 5,258 | \$ 4,749 | \$ 4,058 | \$ 18,280 | |
| BUDGET | \$ 61,000 | \$ 62,220 | \$ 64,386 | \$ 60,027 | \$ 210,000 | |

Note 1 - The Holiday Inn paid their June & July tax in August 2011.

Note 2 - The Holiday Inn made payments for Jan, Feb & March 2012 during April 2012

Note 3 - The Holiday Inn made payments for May & June 2012 during July 2012

Note 4 - The Holiday Inn made payments for Aug & Sept 2012 during Oct 2012

Note 5 - The Willowbrook Inn made payments for Feb & March 2015 during May 2015.

Note 6 - The Willowbrook Inn made payments for April & May 2015 during June 2015.

Note 7 - July 2015 is first month with the 5% hotel tax effective (includes 3 hotels' payments).

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

| | |
|-------------------------|-----------|
| YEAR TO DATE LAST YEAR: | \$ 22,887 |
| YEAR TO DATE THIS YEAR: | \$ 91,401 |
| DIFFERENCE: | \$ 68,514 |

PERCENTAGE CHANGE:

299.36%

| | |
|------------------------------------|--------------|
| BUDGETED REVENUE: | \$ 210,000 |
| PERCENTAGE OF YEAR COMPLETED : | 41.67% |
| PERCENTAGE OF REVENUE TO DATE : | 43.52% |
| PROJECTION OF ANNUAL REVENUE : | \$ 194,483 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ (15,517) |
| EST. PERCENT DIFF ACTUAL TO BUDGET | -7.4% |

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
MOTOR FUEL TAX**

| MONTH DIST | 11-12 | | 12-13 | | 13-14 | | 14-15 | | 15-16 | |
|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|----------------|-----------|---------------------|
| MAY | \$ | 18,507 | \$ | 16,579 | \$ | 14,687 | \$ | 54,685 | \$ | 19,862 |
| JUNE | | 18,156 | | 18,468 | | 21,716 | | 22,105 | | 18,649 |
| JULY | | 16,894 | | 15,557 | | 14,906 | | 16,624 | | 12,105 ¹ |
| AUG | | 57,601 | | 18,180 | | 17,483 | | 57,575 | | - |
| SEPT | | 18,325 | | 18,222 | | 20,530 | | 12,653 | | - |
| OCT | | 16,417 | | 54,763 | | 14,523 | | 17,202 | | |
| NOV | | 18,240 | | 17,307 | | 57,598 | | 18,515 | | |
| DEC | | 19,269 | | 18,450 | | 16,093 | | 18,766 | | |
| JAN | | 17,963 | | 17,678 | | 21,370 | | 21,506 | | |
| FEB | | 17,273 | | 17,157 | | 18,831 | | 20,211 | | |
| MARCH | | 17,604 | | 14,579 | | 17,343 | | 15,342 | | |
| APRIL | | 17,123 | | 17,253 | | 13,637 | | 7,870 * | | |
| TOTAL | \$ | 253,372 | \$ | 244,193 | \$ | 248,717 | \$ | 283,054 | \$ | 50,616 |
| MTH AVG | \$ | 21,114 | \$ | 20,349 | \$ | 20,726 | \$ | 23,588 | \$ | 10,123 |
| BUDGET | \$ | 226,865 | \$ | 222,328 | \$ | 205,814 | \$ | 241,766 | \$ | 203,252 |

Shaded - Special distribution of \$38,941, IL Capital Bill (initially 5 years - renewed)

| | | |
|--------------------------|----|-----------|
| YEAR TO DATE LAST YEAR : | \$ | 163,642 |
| YEAR TO DATE THIS YEAR : | \$ | 50,616 |
| DIFFERENCE : | \$ | (113,026) |

PERCENTAGE OF CHANGE:

-69.07%

| | | |
|------------------------------------|----|---------------|
| BUDGETED REVENUE: | \$ | 203,252 |
| PERCENTAGE OF YEAR COMPLETED : | | 41.67% |
| PERCENTAGE OF REVENUE TO DATE : | | 24.90% |
| PROJECTION OF ANNUAL REVENUE : | \$ | 87,551 |
| EST. DOLLAR DIFF ACTUAL TO BUDGET | \$ | (115,701) |
| EST. PERCENT DIFF ACTUAL TO BUDGET | | -56.9% |

**Reduction in April 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 1 - Last payment received in July was for June 2015, last month in state's budget year