



EST. 1960

# Willowbrook

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## AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, NOVEMBER 9, 2015, AT 6:00 P.M. AT THE VILLAGE POLICE STATION BUILDING, 7760 QUINCY STREET, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

### 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

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
  - a) October 12, 2015 Regular Meeting of the Finance & Administration Committee
4. DISCUSSION – Special Recreation Tax Levy
5. REPORT – Monthly Disbursement Reports – October 2015
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
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. 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, OCTOBER 12, 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 Chairman Umberto Davi 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, August 10, 2015 were reviewed.

Motion to approve made by Trustee Neal, seconded by Davi. 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 has now been completed and the process went fairly smoothly. The auditors did not propose any adjusting journal entries to the financial statements and had no new management letter comments. The report production process under BKD did not go as smoothly as in past years, however, due to changes in the new firm's processes which delayed the report issuance. The reports are planned to be presented at tonight's Village board meeting.

**5. DISCUSSION - Credit Card Proposals**

Director Dittman explained that as part of the new software implementation process the Village has considered the requests of many residents to begin offering online bill pay for water and other bills. Four (4) companies were reviewed for this offering: Point & Pay, Official Payments, CourtMoney.Com and Illinois E-Pay. Only Point & Pay and Official Payments integrate with the new software, which would automatically apply the payments to customer accounts at the moment the payment is made, thus saving staff time from having to manually enter it after the fact and minimizing errors. There is a varying fee structure, depending upon whether the fees are absorbed by the Village or passed on to the customer, which was enclosed with the agenda and reviewed with the committee. Current monthly average fees which the Village now absorbs are about \$900/mo, or \$10.94/transaction as roughly 80 customers per month pay with credit cards.

Official Payments charges a flat \$1.95 per transaction for credit/debit card use if the Village absorbs the fee or \$3.95 if the customer pays the fee. Point & Pay charges an interchange fee plus 40 basis points per transaction if the Village absorbs the fee; for a \$100 water bill, this would be between \$2.20-\$3.90, and \$4.40-\$7.80 for a \$200 water bill. They charge 3% of the transaction cost with a \$2.00 minimum if the customer pays the fee (ex: \$3.00 on a \$100 water bill).

For Official Payments, if the Village absorbs the fee the monthly charge to the Village based on current average usage would be \$154.05 (versus the current fee of about \$900/mo). If 150 people used the online bill pay monthly, the fee to the Village would be \$292.50. There are no minimum fees imposed by Official Payments.

Using either service would enable the Village to accept credit and debit cards online (VISA, MC, and Discover) and also e-checks (\$1.00/transaction for Official Payments and \$.65, \$3.00 or \$10.00 for Point & Pay depending on the payment amount and who pays the fee). Trustee Neal expressed concern about e-checks in that some residents might wait until the last minute to pay their bill so that it would not be marked late, knowing that they did not have sufficient funds in their account and relying on the "float" system until they deposited additional money in their account. She questioned how the system would prevent the transaction from being applied if there were not sufficient funds and who would be notified if it was rejected. Trustee Neal also inquired about how much of the Village's money would need to be set aside in the associated account to cover Official Payment's fees and any rejected items. Director Dittman stated that she would reach out to Official Payments for the answers.

Due to the more favorable fee structure, integration with the new software and better responsiveness compared to the other companies, staff is recommending Official Payments, and has forwarded their contract to the Village attorney for review. Trustee Neal raised some questions about the contract, such as notice needed to terminate it. Director Dittman noted that it is for a term of 2 years, which she has inquired of Official Payments if it can be shortened to 1 year and is awaiting their reply, and it will automatically renew for 1 year terms except that it can be cancelled if 60 days written notice before the end of the term is given by either party.

A short discussion ensued between Trustee Neal and Chairman Davi about passing on the fees vs. the Village absorbing them and Trustee Neal distributed some information from other local Village's websites showing payments that they currently take, including direct debit. Director Dittman noted that the Village already currently accepts direct debit, and residents must complete a form to sign up including providing their banking information.

Non-sufficient funds' fees were also discussed and Director Dittman noted that the Village currently imposes a \$25.00 fee for returned checks.

Director Dittman noted that it was planned to present the Committee's recommendation to the Village Board at the October 26 meeting, but that could be postponed pending the responses from Official Payments and any further discussion needed by the Committee.

## **6. REPORT - Monthly Disbursement Reports - July 2015**

The Committee reviewed the disbursement reports for the months of August & September (respectively) and key items are highlighted below:

- Total cash outlay for all Village funds - \$1,007,224 & \$1,102,832.
- Payroll for active employees including all funds - \$485,924 &

321,599 (2 payrolls each month). The change from the prior fiscal year is a cumulative 15.19% increase. This is due to the large payout in August to a retiring police officer.

- Ave. daily outlay of cash for all Village funds - \$32,491 & \$36,761. Fiscal year to date daily average is \$36,877.
- Ave. daily expenditures for the General Fund - \$21,816 & 20,205. Fiscal year to date average is \$23,290.

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**

All revenues are fiscal year to date collections through September 30, 2015

- Sales tax receipts - \$1,499,862 down 0.3% from the prior year. Trending 1.9% over budget.
- Income Tax receipts - \$407,987 up 17.06% compared to the prior year, 54.4% over budget.
- Utility tax receipts - \$389,357 down 9.79% from the prior year, 12.1% under budget, consisting of:
  - Telecomm tax - \$176,520, down 2.96%.
  - Northern IL gas - \$34,580, down 49.27%
  - ComEd - \$179,443, down 1.76%
- Places of Eating Tax receipts - \$220,861 up 3.77% compared to the prior year, trending 12.8% over budget.
- Fines - \$64,729 down 15.85% compared with the prior year, 0.95% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines - \$121,224 down 57.19% from the prior year receipts, trending 50.6% below budget. Director Dittman inquired of Chief Shelton on the current status of the cameras: the cameras at 75<sup>th</sup> Street and Midway Drive were back in service as of September 27. The 63<sup>rd</sup> Street cameras went down on May 22 and are expected back up on October 31 (about 23 weeks out of service).
- Building Permit receipts - \$213,125 up 140.02% from the prior year, trending at 325.76% above budget.
- Water sales receipts - \$1,452,306 up 15.28% from the prior year, 4.22% 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.
- Hotel/Motel Tax receipts - \$91,401 up 299.36% compared with the prior year, 7.4% 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 69.07% compared with the prior year, 56.9% under budget. The Village has not received payments in August or September due to the lack of a State of IL budget, and they will not remit future payments until their budget is passed. If the state does not make any additional payments this fiscal year, we will only reach about 25% of our budget for this revenue source.

The reports above were approved by Trustee Neal and Chairman Davi.

**8. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

**9. COMMUNICATIONS**

There were no communications received.

**10. ADJOURNMENT**

Motion to adjourn at 6:30 p.m. was made by Chairman Davi.

(Minutes transcribed by: Carrie Dittman, 10/13/2015)

**COMMITTEE MEETING  
AGENDA ITEM SUMMARY SHEET**

**AGENDA ITEM DESCRIPTION**

Special Recreation Tax Levy

**COMMITTEE REVIEW**

- Finance/Administration
- Municipal Services
- Public Safety
- Meeting Date: 11/9/15

- 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**

One component in the Parks and Recreation Department budget process is the how the Special Recreation Tax Levy funds certain Department expenditures. We are currently in the process of considering components of the Parks and Recreation FY 16-17 expenditures and what is ADA eligible. Below is a summary of the Special Recreation projects being considered, which was presented to and approved by the Parks and Recreation Commission at its October 6, 2015 meeting.

Since FY 2006, the Board levied the tax as an alternative to funding expenditures out of the regular General Fund sources. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$18.80. The Village Board determined that the effect of funding the following items through the Special Recreation Tax is preferable to funding them from the General Fund:

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

At the November 23 Village Board meeting, Staff anticipates making a recommendation to the Board to consider levying the Special Recreation tax for next year in the amount of \$74,620. At this amount, the tax impact for a home owner with a home market value of \$300,000 would be approximately \$18.90. This is a 1.97% (\$1,439) increase over the prior year's levy, which includes additional amounts planned for ADA accessibility at the Community Resource Center. All tax collected is restricted to be used on special recreation activities. As of April 30, 2015, the Village has \$49,455 in accumulated special recreation tax funds to be used for this purpose.

The tax levy from last year vs. compared to the 2015 requested levy is as follows:

	<u>Tax Levy Year 2014</u>	<u>Tax Levy Year 2015</u>
Gateway membership	\$ 35,606	\$ 37,045
Staff costs	5,400	5,400
ADA Accommodations	6,575	6,575
Park Landscape Supplies	4,600	4,600
Park Improvements	<u>21,000</u>	<u>21,000</u>
Total	\$ 73,181	\$ 74,620

**REQUEST FOR FEEDBACK (if any)**

**STAFF RECOMMENDATION (if any)**

Staff recommends approving the 2015 Special Recreation Tax Levy and bringing forth to the Village board meeting on Nov 23.

**Notes for 2015 Special Recreation Tax Levy**

	<b><u>2015</u></b>
<b>A. Gateway SRA membership. Based on 2% dues increase. (Account 01-20-590-518)</b>	<b>\$37,045.00</b>
<b>B. Staff Costs. Estimate for Gateway SRA representation and Communicating with residents on special recreation issues and Representation at Gateway meetings. (Account 01-20-550-101)</b>	<b>\$ 5,400</b>
<b>C. ADA Accommodations.</b>	
1. Projections based on previous years to provide assistance for 1:1 aides. We are anticipating costs for FY 15-16 to be approximately \$5000. Allocate \$5,000 for FY 16-17 (Account 01-20-590-520)	
2. Special Recreation Fishing Day at Willow Pond = \$400 (Account 01-20-590-520)	
3. Contingency for ADA assistance for participants in Parks and Recreation Department activities = \$1000 (Account 01-20-590-520)	
4. Approved playground mulch (4 loads x \$1500/load) x .5 = \$3000 (Account 01-20-590-520)	
5. Labor for spreading 4 loads of mulch x \$800 X .5 = \$1600 (Account 01-20-590-520)	
6. Handicapped toilet upgrade at Willow Pond (\$25/month x 7 months) = \$175.00 (Account 01-20-590-520)	<b>\$ 11,175 TOTAL</b>
<b>D. ADA Park Improvements.</b>	
1. Contribution towards ADA accessibility at CRC Building. (Account 01-20-590-521)	<b>\$21,000</b>
<b>Total for 2015 Special Recreation Tax Levy</b>	<b>\$74,620.00</b>

**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 &amp; 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		\$ 1,007,223.94
AUG	271,219.45	231,486.41	177,909.91	2,279.88	\$ 1,102,832.31
SEP	224,028.23	73,995.81	65,207.22		\$ 1,102,832.31
SEP	299,508.92	146,523.60	101,164.92	192,403.61	3
OCT	84,892.15	76,340.12	63,482.72		\$ 1,417,021.54
OCT	391,693.02	92,732.72	90,044.92		
OCT		133,527.34	103,254.01	381,054.54	4
NOV					\$ -
NOV					\$ -
DEC					\$ -
DEC					\$ -
JAN					\$ -
JAN					\$ -
FEB					\$ -
FEB					\$ -
MAR					\$ -
MAR					\$ -
APR					\$ -
APR					\$ -
APR					\$ -
	<u>\$ 3,035,193.27</u>	<u>\$ 1,567,327.21</u>	<u>\$ 1,237,913.25</u>	<u>\$ 1,216,221.78</u>	<u>\$ 7,056,655.51</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).
- Note 4** Includes check to Era Valdivia for \$368,200 for water tank painting.

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

**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES)**

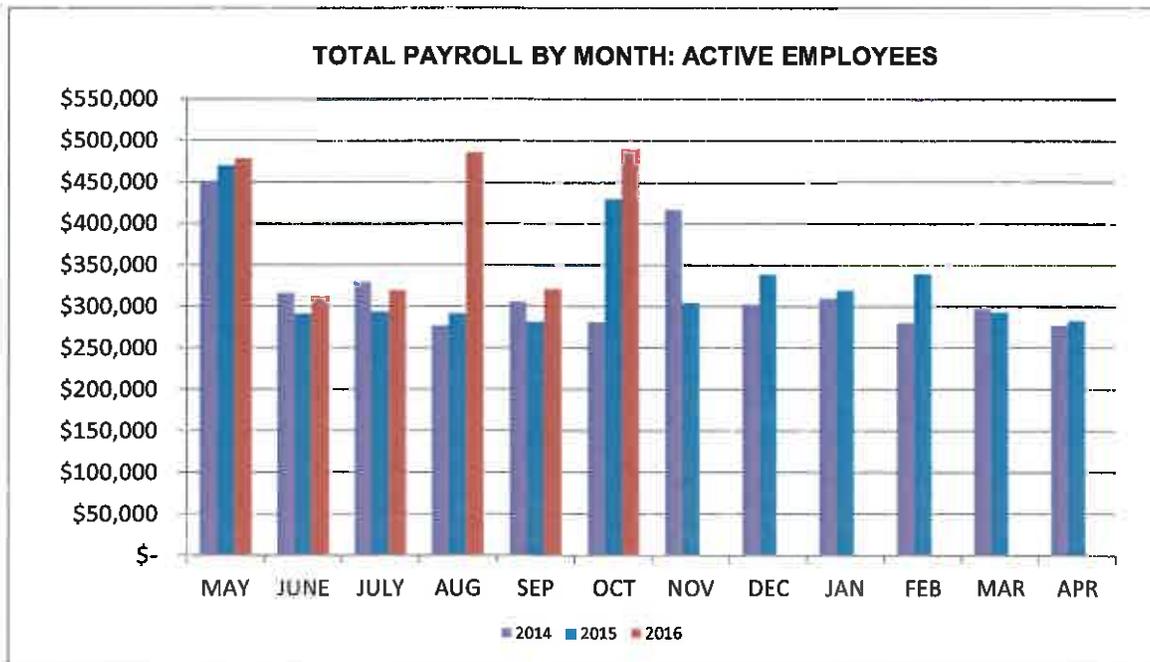
MONTH	FISCAL 2014	# of payrolls	FISCAL 2015	# of payrolls	FISCAL 2016	# of payrolls
MAY	\$ 451,655.27	3	470,295	3	\$ 478,814.61	3
JUNE	316,901.86	2	291,365	2	313,049.08	2
JULY	329,995.52	2	294,243	2	320,008.70	2
AUG	277,037.13	2	291,799	2	485,924.37	2
SEP	305,834.23	2	281,936	2	321,598.97	2
OCT	281,839.29	2	430,136	3	489,679.15	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		
<b>TOTAL</b>	<b>\$ 3,849,172.59</b>	<b>26</b>	<b>\$ 3,938,547.16</b>	<b>26</b>	<b>\$ 2,409,074.88</b>	<b>14</b>
AVERAGE PAYROLL	\$ 148,045.10		\$ 151,482.58		\$ 172,076.78	
CHANGE FROM PRIOR YEAR	3.94%		2.32% ***		13.60% ****	

\* includes voluntary separation payout for 1 employee

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

\*\*\*includes 2.75% union increase

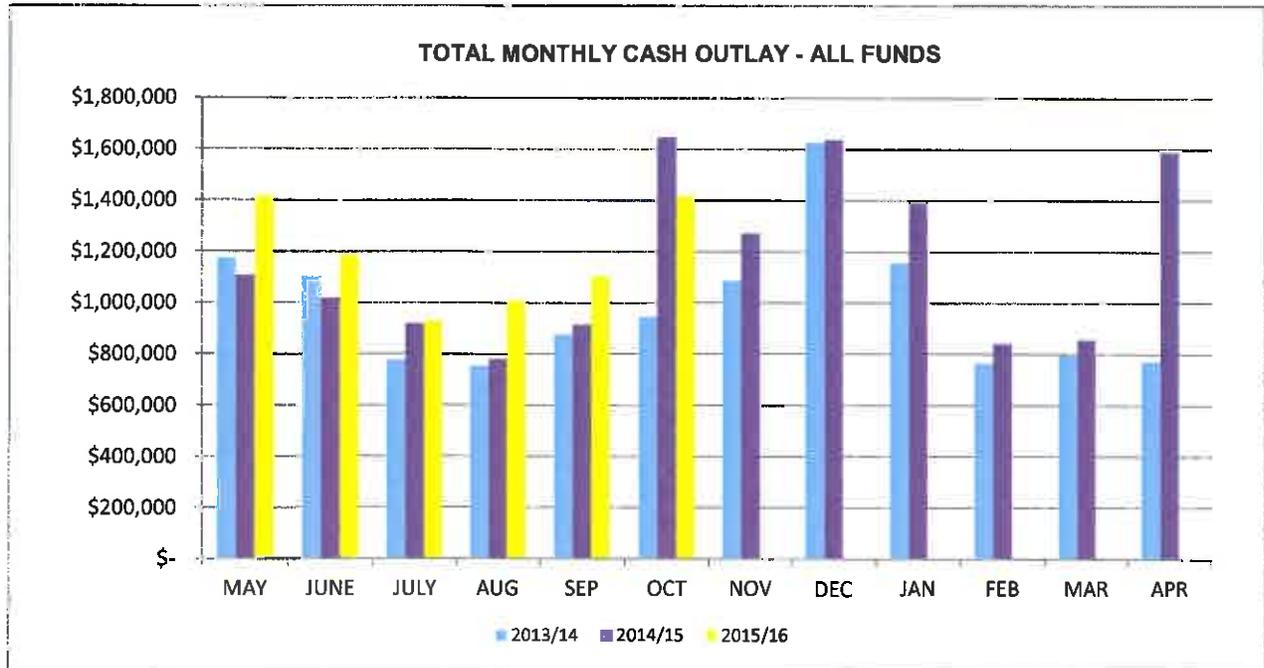
\*\*\*\*includes 2.75% union increase, additional police overtime, addition of Finance Director, retirement payout



**VILLAGE OF WILLOWBROOK  
CASH OUTLAY  
ALL FUNDS**

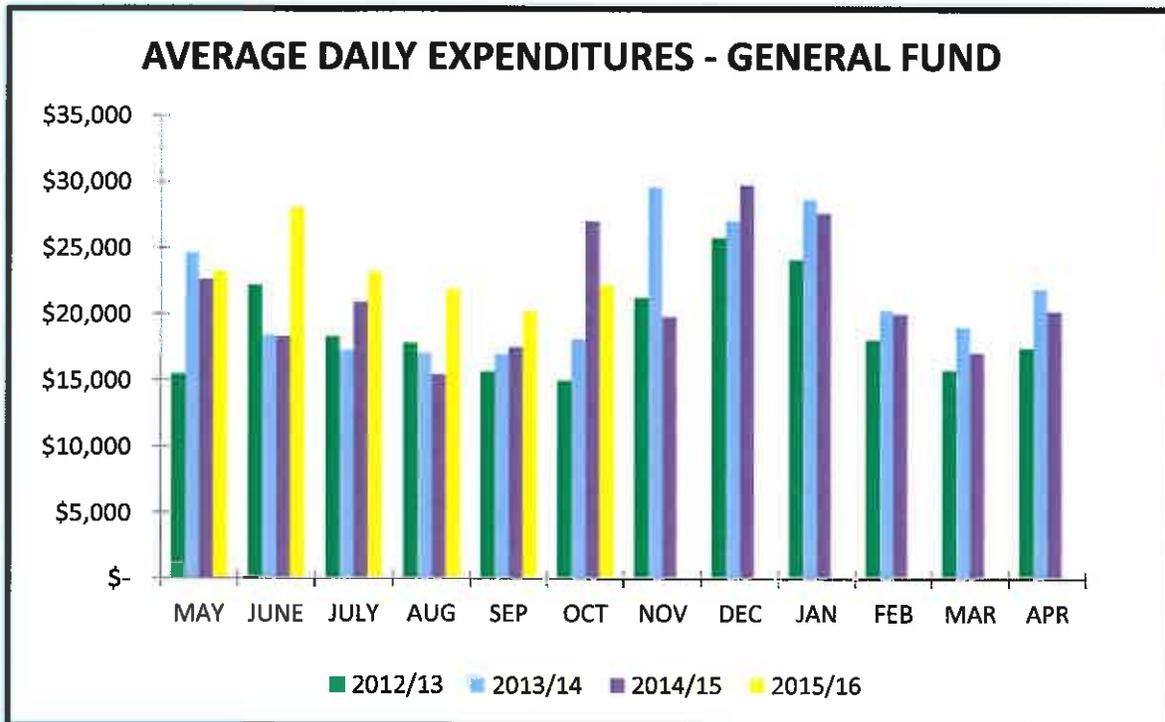
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2014/15	FISCAL 2015/16
MAY	\$ 1,175,287.73 *	\$ 1,108,402.97	\$ 1,416,425.61 **	\$ 35,754.93	\$ 45,691.15
JUNE	1,100,094.57	1,018,002.67	1,186,011.89	33,933.42	39,533.73
JULY	778,105.54	919,041.35	927,140.22	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 **	1,417,021.54	53,154.49	45,710.37
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	
<b>TOTAL</b>	<b>\$ 11,834,146.93</b>	<b>\$ 13,992,094.26</b>	<b>\$ 7,056,655.51</b>		
<b>AVERAGE</b>	<b>\$ 986,178.91</b>	<b>\$ 1,166,007.86</b>	<b>\$ 1,176,109.25</b>	<b>\$ 38,285.56</b>	<b>\$ 38,349.20</b>

- \* 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	22,216.63
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	
<b>AVERAGE</b>	<b>\$ 18,896.77</b>	<b>\$ 21,594.79</b>	<b>\$ 21,364.61</b>	<b>\$ 23,110.73</b>



**VILLAGE OF WILLOWBROOK  
FINANCIAL REPORT  
MUNICIPAL SALES AND USE TAXES**

<b>MONTH SALE</b>						
<b>DIST</b>	<b>MADE</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>
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	306,409
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	
<b>TOTAL</b>		<b>\$ 3,562,238</b>	<b>\$ 3,677,745</b>	<b>\$ 3,644,970</b>	<b>\$ 3,679,794</b>	<b>\$ 1,806,271</b>
<b>MTH AVG</b>		<b>\$ 296,853</b>	<b>\$ 306,479</b>	<b>\$ 303,747</b>	<b>\$ 306,650</b>	<b>\$ 301,045</b>
<b>BUDGET</b>		<b>\$ 3,217,250</b>	<b>\$ 3,493,374</b>	<b>\$ 3,447,000</b>	<b>\$ 3,450,000</b>	<b>\$ 3,600,000</b>

YEAR TO DATE LAST YEAR : \$ 1,823,056  
 YEAR TO DATE THIS YEAR : \$ 1,806,271  
 DIFFERENCE : \$ (16,785)

PERCENTAGE CHANGE :

**-0.92%**

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 50.17%  
 PROJECTION OF ANNUAL REVENUE : \$ 3,645,914  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 45,914  
 EST. PERCENT DIFF ACTUAL TO BUDGET **1.3%**

**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	87,136
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	\$ 495,123
MTH AVG	\$ 58,306	\$ 64,136	\$ 69,349	\$ 69,697	\$ 82,521
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: \$ 429,525  
 YEAR TO DATE THIS YEAR: \$ 495,123  
 DIFFERENCE: \$ 65,598

PERCENTAGE CHANGE:

**15.27%**

BUDGETED REVENUE: \$ 634,095  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 78.08%  
 PROJECTION OF ANNUAL REVENUE : \$ 964,092  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 329,997  
 EST. PERCENT DIFF ACTUAL TO BUDGET **52.0%**

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

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

<b>MONTH</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>
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	84,774
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	
<b>TOTAL</b>	<b>\$ 1,168,404</b>	<b>\$ 1,129,481</b>	<b>\$ 1,129,481</b>	<b>\$ 1,047,254</b>	<b>\$ 474,131</b>
<b>MTH AVG</b>	<b>\$ 95,520</b>	<b>\$ 97,367</b>	<b>\$ 94,123</b>	<b>\$ 87,271</b>	<b>\$ 79,022</b>
<b>BUDGET</b>	<b>\$ 1,197,000</b>	<b>\$ 1,163,633</b>	<b>\$ 1,160,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,075,000</b>

YEAR TO DATE LAST YEAR: \$ 510,482  
 YEAR TO DATE THIS YEAR: \$ 474,131  
 DIFFERENCE: \$ (36,351)

PERCENTAGE CHANGE:

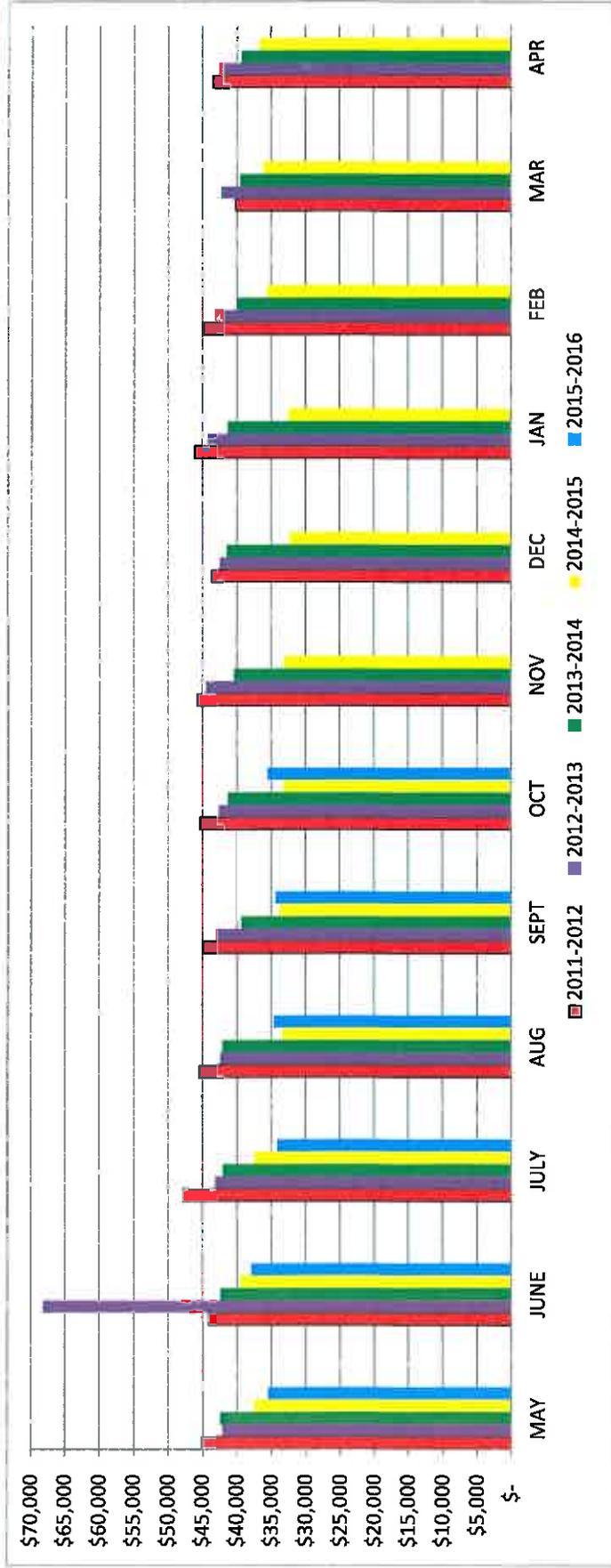
**-7.12%**

BUDGETED REVENUE: \$ 1,075,000  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 44.11%  
 PROJECTION OF ANNUAL REVENUE : \$ 972,680  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (102,320)  
 EST. PERCENT DIFF ACTUAL TO BUDGET **-9.5%**

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>
<b>MAY</b>	\$ 52,377	\$ 44,972	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456
<b>JUNE</b>	48,525	47,223	44,146	68,291	42,409	39,536	37,901
<b>JULY</b>	57,126	45,025	47,817	43,194	42,081	37,505	34,148
<b>AUG</b>	43,809	46,506	45,385	42,446	42,164	33,430	34,626
<b>SEPT</b>	47,730	46,612	44,870	43,089	39,419	33,909	34,389
<b>OCT</b>	53,788	47,373	45,249	42,717	41,333	33,239	35,567
<b>NOV</b>	49,640	37,447	45,682	44,479	40,398	33,142	
<b>DEC</b>	43,911	46,354	43,687	42,474	41,474	32,322	
<b>JAN</b>	47,537	45,007	46,094	44,272	41,338	32,454	
<b>FEB</b>	39,757	45,269	44,813	43,250	40,051	35,607	
<b>MAR</b>	50,611	36,213	40,246	42,291	39,527	36,250	
<b>APR</b>	56,969	53,210	43,417	42,541	39,390	36,717	
<b>TOTAL:</b>	<b>\$ 591,780</b>	<b>\$ 541,210</b>	<b>\$ 536,574</b>	<b>\$ 541,242</b>	<b>\$ 492,036</b>	<b>\$ 421,636</b>	<b>\$ 212,087</b>
					<b>YTD PRIOR YEAR</b>		<b>\$ 215,144</b>
					<b>YTD CURRENT YEAR</b>		<b>\$ 212,087</b>
					<b>DIFFERENCE</b>		<b>\$ (3,057)</b>
					<b>PERCENTAGE CHANGE</b>		<b>-1.42%</b>

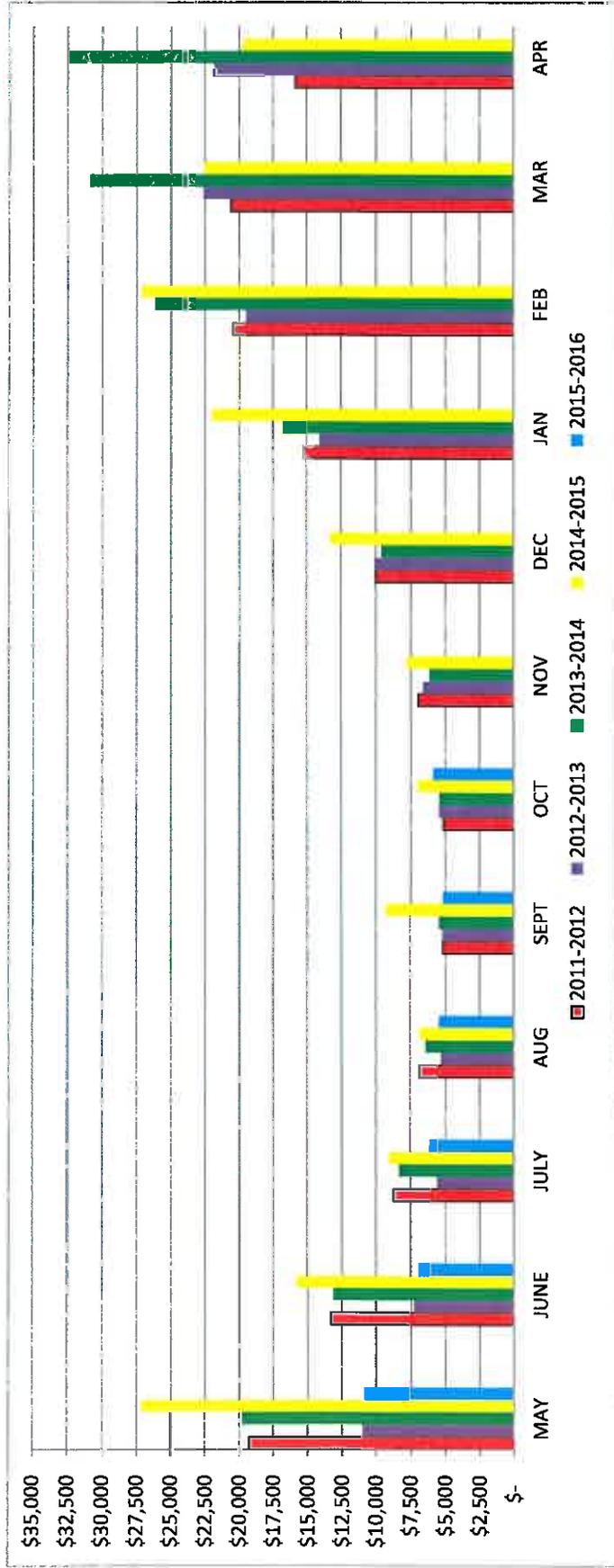
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS



VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

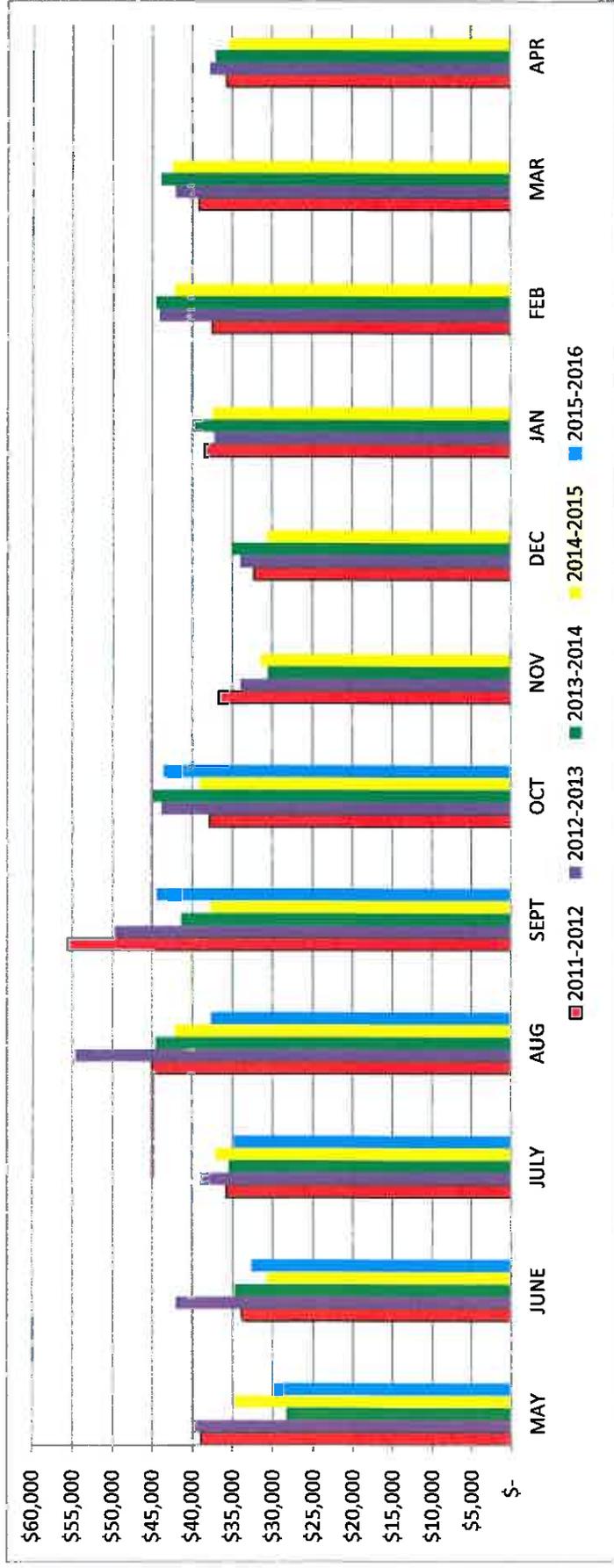
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>
<b>MAY</b>	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832
<b>JUNE</b>	11,184	10,627	13,321	7,277	13,126	15,821	6,932
<b>JULY</b>	7,056	7,075	8,716	5,609	8,350	9,063	6,147
<b>AUG</b>	6,943	6,842	6,871	5,318	6,419	6,850	5,482
<b>SEPT</b>	6,089	6,016	5,190	5,214	5,485	9,298	5,187
<b>OCT</b>	5,384	6,237	5,141	5,450	5,431	6,986	5,873
<b>NOV</b>	7,168	6,763	6,975	6,591	6,141	7,796	
<b>DEC</b>	9,653	8,859	10,035	10,121	9,658	13,316	
<b>JAN</b>	15,511	16,170	15,217	14,119	16,750	22,014	
<b>FEB</b>	26,774	24,393	20,479	19,476	26,101	27,140	
<b>MAR</b>	31,709	26,521	20,614	22,616	30,852	22,595	
<b>APR</b>	26,718	24,038	15,881	21,834	32,360	19,735	
<b>TOTAL:</b>	<b>\$ 171,556</b>	<b>\$ 161,977</b>	<b>\$ 147,709</b>	<b>\$ 134,645</b>	<b>\$ 180,463</b>	<b>\$ 187,745</b>	<b>\$ 40,453</b>
					<b>YTD PRIOR YEAR</b>		<b>\$ 75,149</b>
					<b>YTD CURRENT YEAR</b>		<b>\$ 40,453</b>
					<b>DIFFERENCE</b>		<b>\$ (34,696)</b>
					<b>PERCENTAGE CHANGE</b>		<b>-46.17%</b>

VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 NORTHERN ILLINOIS GAS  
 CASH BASIS





VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 COMMONWEALTH EDISON  
 CASH BASIS



**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	46,049
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	
<b>TOTAL</b>	<b>\$ 440,831</b>	<b>\$ 467,335</b>	<b>\$ 469,342</b>	<b>\$ 500,084</b>	<b>\$ 266,910</b>
<b>MTH AVG</b>	<b>\$ 36,736</b>	<b>\$ 38,945</b>	<b>\$ 39,112</b>	<b>\$ 41,674</b>	<b>\$ 44,485</b>
<b>BUDGET</b>	<b>\$ 429,500</b>	<b>\$ 450,581</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 460,000</b>

YEAR TO DATE LAST YEAR: \$ 253,318  
YEAR TO DATE THIS YEAR: \$ 266,910  
DIFFERENCE: \$ 13,592

PERCENTAGE OF INCREASE:

**5.37%**

BUDGETED REVENUE: \$ 460,000  
PERCENTAGE OF YEAR COMPLETED : 50.00%  
PERCENTAGE OF REVENUE TO DATE : 58.02%  
PROJECTION OF ANNUAL REVENUE : \$ 526,916  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 66,916  
EST. PERCENT DIFF ACTUAL TO BUDGET **14.5%**

## 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		10,086
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	\$	74,815
MTH AVG	\$	13,770	\$	12,443	\$	12,399	\$	14,222	\$	12,469
BUDGET	\$	200,000	\$	160,000	\$	145,000	\$	145,000	\$	145,000

YEAR TO DATE LAST YEAR : \$ 91,718  
 YEAR TO DATE THIS YEAR : \$ 74,815  
 DIFFERENCE : \$ (16,903)

PERCENTAGE CHANGE

**-18.43%**

BUDGETED REVENUE: \$ 145,000

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 51.60%

PROJECTION OF ANNUAL REVENUE : \$ 139,213

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (5,787)

EST. PERCENT DIFF ACTUAL TO BUDGET

**-3.99%**

**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 <sup>1</sup>
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		3,985
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		
<b>TOTAL</b>	\$	558,163	\$	556,513	\$	787,715	\$	623,726	\$	125,209
MTH AVG	\$	46,514	\$	46,376	\$	65,643	\$	51,977	\$	20,868
<i>BUDGET</i>	\$	511,000	\$	540,000	\$	540,000	\$	540,000	\$	540,000

YEAR TO DATE LAST YEAR : \$ 342,425  
 YEAR TO DATE THIS YEAR : \$ 125,209  
 DIFFERENCE : \$ (217,216)

PERCENTAGE CHANGE: **-63.43%**

BUDGETED REVENUE: \$ 540,000  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 23.19%  
 PROJECTION OF ANNUAL REVENUE : \$228,068  
 EST. DOLLAR DIFF ACTUAL TO BUDGET (\$311,932)  
 EST. PERCENT DIFF ACTUAL TO BUDGET **-57.8%**

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	24,175
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	
<b>TOTAL</b>	<b>\$ 177,999</b>	<b>\$ 233,573</b>	<b>\$ 258,000</b>	<b>\$ 354,769</b>	<b>\$ 237,300</b>
<b>MTH AVG</b>	<b>\$ 14,833</b>	<b>\$ 19,464</b>	<b>\$ 21,500</b>	<b>\$ 29,564</b>	<b>\$ 39,550</b>
<b>BUDGET</b>	<b>\$ 150,000</b>	<b>\$ 110,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>	<b>\$ 200,000</b>

\* 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:	\$ 125,252
YEAR TO DATE THIS YEAR:	<u>\$ 237,300</u>
DIFFERENCE:	\$ 112,048

PERCENTAGE OF CHANGE:

**89.46%**

BUDGETED REVENUE:	\$ 200,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	118.65%
PROJECTION OF ANNUAL REVENUE :	\$ 672,138
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 472,138
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>236.07%</b>

**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	236,358	11.4%	
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%	
<b>TOTAL</b>	<b>\$ 1,885,623</b>	<b>\$ 2,349,775</b>	<b>\$ 2,841,935</b>	<b>\$ 2,998,053</b>	<b>\$ 1,688,664</b>		
<b>MTH AVG</b>	<b>\$ 157,135</b>	<b>\$ 195,815</b>	<b>\$ 236,828</b>	<b>\$ 249,838</b>	<b>\$ 281,444</b>		
<b>BUDGET</b>	<b>\$ 1,831,500</b>	<b>\$ 2,318,242</b>	<b>\$ 2,898,948</b>	<b>\$ 3,480,257</b>	<b>\$ 3,316,000</b>		

**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:	\$ 1,471,955
YEAR TO DATE THIS YEAR:	\$ 1,688,664
DIFFERENCE:	\$ 216,709

PERCENTAGE OF INCREASE: **14.72%**

BUDGETED REVENUE:	\$ 3,316,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	50.92%
PROJECTION OF ANNUAL REVENUE :	\$ 3,439,442
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 123,442
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>3.72%</b>

**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	22,458	
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		
<b>TOTAL</b>	<b>\$ 63,099</b>	<b>\$ 56,982</b>	<b>\$ 56,982</b>	<b>\$ 48,699</b>	<b>\$ 113,859</b>	
<b>MTH AVG</b>	<b>\$ 5,655</b>	<b>\$ 5,258</b>	<b>\$ 4,749</b>	<b>\$ 4,058</b>	<b>\$ 18,977</b>	
<b>BUDGET</b>	<b>\$ 61,000</b>	<b>\$ 62,220</b>	<b>\$ 64,386</b>	<b>\$ 60,027</b>	<b>\$ 210,000</b>	

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:	\$ 28,564
YEAR TO DATE THIS YEAR:	\$ 113,859
DIFFERENCE:	\$ 85,295

PERCENTAGE CHANGE:

**298.61%**

BUDGETED REVENUE: \$ 210,000

PERCENTAGE OF YEAR COMPLETED : 50.00%

PERCENTAGE OF REVENUE TO DATE : 54.22%

PROJECTION OF ANNUAL REVENUE : \$ 194,119

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (15,881)

EST. PERCENT DIFF ACTUAL TO BUDGET

**-7.6%**

**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 <sup>1</sup>
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 *	
<b>TOTAL</b>	<b>\$ 253,372</b>	<b>\$ 244,193</b>	<b>\$ 248,717</b>	<b>\$ 283,054</b>	<b>\$ 50,616</b>
<b>MTH AVG</b>	<b>\$ 21,114</b>	<b>\$ 20,349</b>	<b>\$ 20,726</b>	<b>\$ 23,588</b>	<b>\$ 8,436</b>
<b>BUDGET</b>	<b>\$ 226,865</b>	<b>\$ 222,328</b>	<b>\$ 205,814</b>	<b>\$ 241,766</b>	<b>\$ 203,252</b>

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

YEAR TO DATE LAST YEAR :	\$ 180,844
YEAR TO DATE THIS YEAR :	\$ 50,616
DIFFERENCE :	\$ (130,228)

PERCENTAGE OF CHANGE:

**-72.01%**

BUDGETED REVENUE:	\$ 203,252
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	24.90%
PROJECTION OF ANNUAL REVENUE :	\$ 79,223
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (124,029)
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-61.0%</b>

*\*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**