



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, AUGUST 8, 2016, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, 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

Director of Finance

Carrie Dittman

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) July 11, 2016 Regular Meeting of the Finance & Administration Committee
4. PRESENTATION – Payroll Tax & Benefit Compliance Assessment Overview (DRAFT) by Sikich LLP
5. REPORT – Monthly Disbursement Reports – July 2016
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 MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JULY 11, 2016 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order by Trustee Neal at 5:30 p.m.

2. ROLL CALL

Those present at roll call were Trustee Gayle Neal and Director of Finance Carrie Dittman. Chairman Umberto Davi arrived at 5:33 p.m.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, June 13, 2016 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

4. DISCUSSION – Credit Card Processor (Official Payments)

As noted in a previous meeting, the Village executed a contract in November 2015 with Official Payments to add online bill payment as an option to residents and to process credit and debit card payments at the front counter. Director of Finance Dittman relayed that the Village had experienced intermittent issues since going live on March 1, 2016 and after nearly two months of support conference calls, emails, and sales rep on-site visits with both Official Payments and BS & A (Village's software provider) it was finally determined that the cause was due to a VISA regulation that prohibited a service charge from being imposed on utility bills paid in person using a VISA credit or debit card. All other payments could be processed with the service charge using a VISA and the other two credit card companies did not have this same regulation on utility bill payments.

The Village contract with Official Payments, drafted by Official Payments, acknowledges the service fee was to be passed on to the customer for all payment types (utility payments, parking tickets, permits, etc.) and all three credit cards were to be accepted (VISA, MC and Discover). Additionally, the Official Payments sales rep. failed to communicate this VISA regulation to the Village during the implementation and go-live process, and only noted that Official Payments changed its own internal policies about not allowing these payments to be processed once the problem was discovered by the Village. Despite numerous attempts by the Village to contact Official Payments to rectify this situation, Official Payments and their legal department has taken the position that they will not make any accommodations despite their breach of contract.

The Village must now decide which direction to move in to correct this issue. Some options are:

1. cancel the contract with Official Payments and find a new credit card processor (only one other integrates with BS & A and they will likely follow the same VISA regulation);
2. set up a payment kiosk in the Village Hall lobby for people using VISA cards (VISA considers this a web transaction not a point of sale transaction, which was the Official Payments' recommended solution);
3. eliminate fees charged on utility bills paid with a VISA at the front counter (Village would have to absorb fee);
4. eliminate fees charged on utility bills paid with any credit card at the front counter (Village would have to absorb fee);
5. eliminate the acceptance of VISA;
6. consider other options.

Director Dittman reviewed the spreadsheet of credit card payments taken in March 1 – July 5, 2016 which was included in the packet. About 67% of all credit card transactions made are done using a VISA card. In addition, about 49% of all credit card payments are for utility bills (roughly \$4,700 was charged for water bills at the front counter of Village Hall and \$17,500 over the web). Discussion ensued about the possible options, and options 1, 2 and 5 are not efficient or effective options. The committee instructed Director Dittman to see what neighboring communities are doing and they will take those results into account before making a recommendation.

5. REPORT – Monthly Disbursement Reports – June 2016

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

- Total cash outlay for all Village funds – \$1,141,186. Fiscal Year to Date is \$2,329,420.
- Payroll for active employees including all funds - \$302,429 (2 payrolls this month). The average payroll for the year was \$162,706.
- Average daily outlay of cash for all Village funds – \$38,040. Fiscal year to date daily average is \$38,185.
- Average daily expenditures for the General Fund - \$21,011. Fiscal year to date average is \$23,798.

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 June 30, 2016 (unaudited):

- Sales tax receipts - \$580,563 up 4.65% from the prior year. Trending 10.1% over budget.
- Income Tax receipts - \$55,680 down 20.54% compared to the prior year, 2.3% under budget.
- Utility tax receipts - \$150,144 down 2.07% from the prior year, 4.8% under budget, consisting of:
 - Telecomm tax - \$71,179, down 2.97%.
 - Northern IL gas - \$17,651, down 0.64%
 - ComEd - \$61,937, down 0.83%
- Places of Eating Tax receipts - \$87,067 up 1.94% compared to the prior year, trending 11.2% over budget.
- Fines - \$20,455 down 25.86% compared with the prior year, 24.15% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$137,439 up 91.10% from the prior year receipts, trending 39.5% above budget. The budget for the first 4 months of FY 2016/17 was reduced due to the Rt. 83/63rd St. intersection cameras being out of service due to the road construction project.
- Building Permit receipts - \$41,225 up 26.73% from the prior year.
- Water sales receipts - \$598,668 up 4.85% from the prior year, 2.41% below budget.

- Hotel/Motel Tax receipts - \$39,612 up 293.37% compared with the prior year, since May & June 2015 collections (from April & May 2015 tax receipts) were still taxed at 1%. The hotel/motel tax rate increased to 5% effective June 1, 2015. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$38,737 up 0.59% compared with the prior year, 0.5% below budget.

The reports above were approved by Chairman Davi and 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 5:59 p.m. was made by Chairman Davi, seconded by Trustee Neal.

(Minutes transcribed by: Carrie Dittman, 7/12/2016)



Payroll Tax and Benefit Compliance Assessment Overview

VILLAGE OF WILLOWBROOK

As of June 2016



Preliminary and Tentative
For Discussion Purposes Only

Payroll Tax and Benefit Compliance Assessment Executive Summary

Village of Willowbrook

Overview Date

Overview:

Sikich LLP (“Sikich”) was engaged to review various payroll tax and benefit compliance aspects of the Village of Willowbrook. Sikich reviewed compliance with areas such as: the current payroll process, types of workers, types of pay, benefits offered to employees, deductions and payroll taxes, reporting requirements, best practices to comply with IRS regulations and compliance with the Affordable Care Act reporting requirements. The review included review of certain documents and interviews with personnel. Sikich did not verify nor test the responses from those interviewed. While this review is intended to capture many compliance issues the Village of Willowbrook may encounter, it may not capture all such compliance operations of the Village of Willowbrook.

Process

- 1) Sikich requested the documents listed below from the Village of Willowbrook personnel.
- 2) Sikich interviewed the following Village of Willowbrook personnel on April 6, 2016 in addition to a few follow-up phone calls and emails:
 - a. Carrie Dittman
 - b. Janet Kufrin
- 3) Sikich completed the enclosed Payroll Tax and Benefit Compliance Assessment Checklist with the assistance of the above named personnel.
- 4) Sikich discussed recommendations listed in the checklist with Carrie Dittman

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Payroll Tax and Benefit Compliance Assessment Checklist



Prepared by	Phone	E-mail Address
Karen Sanchez and Debbie Crabtree	630-566-8400	ksanchez@sikich.com and dcrabtree@sikich.com

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1. Payroll System and Entity Structure

Description		Comments
1.1	<p>Is the payroll system maintained internally or externally?</p> <p>If internally, which software is used?</p> <p>If externally, who is the provider?</p>	<p>Internally</p> <p>Decision Systems through December 2015 then BS&A began in January 2016</p>
1.2	<p>Does the entity use a time keeping software or manual time sheets?</p> <p>If a software system, which software is used?</p>	<p>Yes – BS&A timesheet module</p> <p>The Village asked for a recommendation/best practices on the tracking of exempt employee's hours. Our guidance from labor attorneys is that it is not necessary for a position that is clearly exempt to track hours. The DOL does not issue any ramifications (i.e. penalties, fees, etc.) if they find an organization is not following these guidelines. Further, the attorneys feel this will be overturned shortly. The one challenge is that if a position has been improperly classified as exempt, but may be non-exempt, the DOL may have a case against the employer.</p> <p>The Village identified a group of employees (Village Administrator, Assistant to the Village Administrator, Finance Director, Police Chief and Deputy Police Chief) who are not paid in arrears with each pay check. The Village would like all employees to be on the same pay period. We provided a few ideas to facilitate the change.</p> <p>We recommended staggering a day each pay period until caught up to be in arrears.</p> <p>Another option is to determine the shortage amount and have that amount due from employees and they will pay back the amount on their final pay check.</p> <p>Another option is to set a date approximately one – three months out when the organization will transition all employees to the same pay period. Notify the employees of this transition and when the pay periods will be so they will be prepared for it. The option will be to either have three weeks between pay checks or issue a pay check two weeks in a row to get on the same pay period. To ease the transition for the employees, it is our recommendation to issue paychecks two weeks in a row.</p>
1.3	Are any of the employees unionized?	Yes, police union
1.4	Does the entity have any of the following categories of workers?	Yes

Payroll Tax & Benefit Compliance Assessment



Description		Comments
1.4.1	Elected officials	<p>Yes – elected officials receive a stipend - \$100 per board meeting for trustees; mayor \$18,000 per year; clerk \$7,000 per year; liquor commissioner \$6,000 per year</p> <p>Life insurance benefit for value > \$50,000</p> <p>W-2's are issued to the elected officials for these payments.</p> <p>Elected officials also receive reimbursement for mileage to events and subscriptions and these payments are considered job-related and not taxable by the Village.</p> <p>The Village asked for a recommendation/best practices on the tracking of elected officials hours. We are not aware of organizations that track the hours of elected officials. Most organizations use the clerk's roll call as record of attendance at meeting. If you would like us to research the issue further with the Illinois Municipal League (IML) we would need further information regarding the situation at the Village.</p>
1.4.2	Appointed officials	<p>Yes – Board of Police Commission, Plan Commission and Parks Commission – they do not receive pay but do receive life insurance benefit for value > \$50,000</p> <p>W-2's are issued to the appointed officials for this purpose only</p>
1.4.3	Full time position	Yes
1.4.4	Part-time positions	Yes
1.4.5	Temporary	<p>Employ interns and W-2's are issues to interns</p> <p>No staffing agencies</p>
1.4.6	Seasonal	Yes
1.4.7	Fee-based positions	No
1.4.8	Volunteer firefighters	No
1.4.9	Agricultural labor	No
1.5	Student services:	No
1.6	Services performed by election officials or election workers if they are paid less than the current dollar threshold (\$1,600 for calendar year 2015).	No
1.7	Youth participants under the Workforce Investment Act (WIA) or American Recovery and Reinvestment Act (ARRA)	No
1.8	Former employees	Not typically – W-2 is issued if former employee is rehired
1.9	Other positions	None

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2. Types of Payments to Employees and Pay codes in the Payroll System - Please provide a list of pay codes from the payroll system.

Description		Comments
2.1	<p>Does the entity have paid elected officials?</p> <p>If yes, is the entity paying the elected official through the payroll system and issuing a W-2 to the individual?</p>	<p>Yes</p> <p>Yes</p>
2.2	<p>Does the entity pay worker's compensation to employees?</p> <p>If yes, what is the entity's process for paying the employee?</p> <p>How are employee deductions affected if an employee is receiving worker's compensation?</p>	<p>Yes; employee receives normal paycheck, Village is either reimbursed by IRMA (insurance carrier) and/or IRMA issues a check to the employee that the employee then signs over to the Village. It is the same process when a police employee is on disability.</p> <p>Per discussion with Carrie and Garrett, when an employee is on workers comp or PEDA, the Village issues a pay check with the regular pay code then IRMA issues a check to reimburse the Village for the eligible gross wages. It was determined that the pay has been considered taxable wages in error in the past. Workers comp and PEDA payments are not subject to employment taxes (Federal income taxes, State income taxes, Social Security or Medicare).</p> <p>We also discussed how deductions, both after-tax and pre-tax deductions, should be handled when an employee is received workers comp or PEDA pay. The Village can continue to withhold after-tax deductions without any issues/questions. However, deductions cannot be considered pre-tax contributions if withheld on wages that are not taxable wages. If deductions are pre-tax then it needs to be considered if it is appropriate to withhold such pre-tax deductions.</p> <p>We recommend that the Village review the process for notifying the finance department when an employee is qualified for workers comp and PEDA pay so that the payroll payments are proper. In addition, we recommend that the Village review the workers comp and PEDA payments for the past 3 years and consider filing amended tax returns, as applicable.</p>
2.3	<p>Does the entity pay sick pay or is sick pay paid by a third party?</p> <p>Has the entity reviewed the regulations for withholding federal income tax, social security and Medicare based on the process for paying sick pay?</p>	<p>Village pays sick pay and treats the pay and taxability the same as regular pay.</p> <p>We recommend that the Village review IRS Publication 15-A for additional information on Sick Pay Reporting to confirm the Village is properly paying and withholding employment taxes on sick pay.</p>
2.4	<p>Have any Military differential payments been made?</p> <p>If yes, have the current IRS rules been reviewed for compliance?</p>	<p>No, the Village has not made military differential payments.</p>
2.5	<p>Deceased employees wages</p> <p>Reporting of such wages vary based on when the payment is made (i.e. payment is made in the year of death or a year after death).</p>	<p>The Village has made any payments to a deceased employee.</p>

2.6	<p>Have any back payments been made? If yes, have the current IRS rules been reviewed for compliance?</p>	<p>Yes, the Village pays police retro pay, bonus and severance pay. This is paid on separate checks to employees.</p> <p>For federal income tax withholding on retro payments, the options are to withhold on regular tax rate or at flat 25%. Either is an acceptable method and we recommend consistency for the payments. We also recommend a supplemental payment policy to encourage consistency for type of payment.</p>
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3. Fringe Benefits

	Description	Comments
3.1	<p>Are you aware that generally all fringe benefits (cash and non-cash) paid to employees are: Taxable unless exempt by law? Reported on Form W-2?</p>	Yes
3.2	<p>Are taxable fringe benefits being reported as wages and subject to all applicable Federal employment taxes, e.g., Federal income taxes, Social Security, and Medicare (FICA)?</p>	<p>Generally yes.</p> <p>Gift certificates for service time have not been included as a taxable fringe benefit. A gift certificate is considered cash and the value of the gift certificate should be reported as wages and subject to all applicable employment taxes.</p> <p>Select employees are provided a Village cell phone for business and personal use. The employee pays \$10 per month to the Village for personal use. The IRS Publication 15-B provide the regulations for employer provided cell phone use as excludable from income as a working condition fringe benefit. If qualified, the employer and employee are not required to track personal vs business use minutes.</p>
3.3	<p>Does the entity have an "accountable plan" for reimbursement and advances of expenses incurred by employees (i.e. clothing allowances and travel)?</p>	<p>We recommend that the Village review the Personnel manual for inclusion of the requirement that supporting documentation must be provided for the reimbursement of all expenses incurred.</p>
3.4	<p>Does the entity provide the following benefits or programs? <i>(Provide summary of plan benefits and plan documents.)</i> If yes, have you reviewed the requirements for inclusion on Form W-2?</p>	See below:
3.4.1	Accident Insurance	<p>Yes with AFLAC and it is 100% employee paid. The deduction is pretax but the disability portion is not pretax.</p> <p>All benefits are in the cafeteria plan document with a provision that they can opt for pre-tax or after-tax. There are two documents – one with Aflac and one with Discovery Benefits.</p> <p>We recommend the Village consider updating the documents with AFLAC and Discovery Benefits and prepare one all encompassing document with the default of pretax unless elected otherwise.</p>
3.4.2	Achievement Awards	<p>Yes achievement awards are given per Section 5.11 of the Personnel Manual. It is discretionary by supervisor. If financial in nature then the award may be taxable.</p>
3.4.3	Adoption Expenses	No
3.4.4	Athletic Facilities on the employer premises	No
3.4.5	Awards or prizes	Yes – see 3.2 above for gift certificate discussion.

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Payroll Tax & Benefit Compliance Assessment



Description		Comments
3.4.6	Cafeteria Plan	Yes
3.4.7	Clothing If yes, is the clothing suitable for everyday wear?	Yes Officers receive \$750 per year and the Village purchases clothing for public works employees. In some cases it is suitable for every day wear and the Village is including the value as taxable income to the employee.
3.4.8	Dependent Care Assistance	Yes Optional deduction for the employee. There is no employer paid child care.
3.4.9	Educational Assistance	Yes per section 5.9 of the Personnel Manual. The Village encourages regular full-time employees to participate in job related training programs and continue formal education in areas of general Village concern. The manual includes a maximum reimbursement per employee per year for training. The IRS regulations state there is no limit for job related training and the reimbursement is not taxable to the employee.
3.4.10	Employee discounts to obtain property or services from the entity at a price below that available to the general public	Employees are offered resident rates for courses offered by the recreation department. We recommend that the Village review the IRS regulations and evaluate the registration guidelines and process to determine if the employee discounts are excludable from the employee's wages and if the facts result in no-additional-cost services.
3.4.11	Gifts in the form of cash or non-cash Are the gifts given on an occasional or on a routine basis (i.e. gift certificates or tickets to events)?	Yes; given based on service length. See 3.2 above for gift certificate discussion.
3.4.12	Group term life insurance > \$50,000 to any employees?	Yes. The taxable value is included in employee's wages once a month.
3.4.13	Health insurance or reimbursement	Yes. If an employee opts out of health insurance coverage, the employee is paid an opt-out payment and the payment is taxable income to the employee. We recommend that the Village review the IMRF Authorized Agent Manual to confirm if this type of pay is included in IMRF pensionable wages. Retirees are offered to maintain health insurance coverage through the Village and the retiree pays 100% of the premium. There are no separate arrangements with the retiree i.e. they are not allowed to take cash vs insurance coverage.
3.4.14	Lodging	No
3.4.15	Meals	No
3.4.16	Moving expenses	No
3.4.17	No-additional-cost services Are there any entity services utilized by the employees (i.e. golf courses)? If yes, has the entity reviewed the regulations on the "no additional cost service" and determined if taxable income should be reported to the employee?	See 3.4.10 above.

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Payroll Tax & Benefit Compliance Assessment



Description		Comments
3.4.18	Professional licenses and professional organization dues	Yes and paid by the Village through accounts payable. These payments are not taxable to the employee if they relate to job-related expenses.
3.4.19	Qualified Transportation Fringe (QTF) Benefits (i.e. commuter transportation or parking passes)	No
3.4.20	Travel expenses If yes, is there a written travel policy?	<p>Yes. Unsure if there is a written travel policy but mileage reimbursement is included in sections throughout the Personnel Manual.</p> <p>The Village provides the employee with a reimbursement form and employees are reimbursed for the lesser of the home to place of business mileage or home to meeting mileage at the IRS mileage reimbursement rate.</p> <p>We recommend the Village consider approving a travel policy including how to calculate the mileage distance eligible for reimbursement and we have provided sample travel policies to the Village.</p>
3.4.21	Tuition Reduction (educational institution)	Yes per section 5.9 of the Personnel Manual. The Village encourages regular full-time employees to participate in job related training programs and continue formal education in areas of general Village concern. The manual includes a maximum reimbursement per employee per year for training. The IRS regulations state there is no limit for job related training and the reimbursement is not taxable to the employee.
3.4.22	<p>Vehicle Provided by Employer</p> <p>If yes, does the vehicle meet the guidelines for a qualified nonpersonal use vehicle?</p> <p>If yes, is there a written policy?</p> <p>If the vehicle is not a qualified nonpersonal use vehicle, has the personal use been calculated and reported as a taxable fringe benefit on the employee's W-2?</p>	<p>The Village provides vehicles to three employees.</p> <p>The Village Administrator has a Village unmarked vehicle and the value of the benefit is taxed and included on his pay check on a quarterly basis. The Village uses the lease value calculation and the personal use of the car is taxed.</p> <p>The Police Chief has a Village unmarked vehicle to take home. The Police Chief is not taxed on this benefit due to the Village's interpretation of IRS guidelines.</p> <p>The Building Inspector has a Village marked vehicle to take home on occasion. This allows him to respond if needed when on-call to specific situations. The Building Inspector is not taxed on this benefit due to the Village's interpretation of IRS guidelines. We recommend the Village review the IRS guidelines to ensure compliance given the specific facts of this scenario.</p>
3.4.23	<p>Vehicle Provided by Employee</p> <p>Does the entity reimburse employees for the use of employee-owned vehicles for business use?</p> <p>If yes, is the employee reimbursed under an accountable plan or using the standard mileage rate allowance?</p>	<p>Yes.</p> <p>Yes.</p> <p>See 3.4.20 above.</p>
3.4.24	Working Condition Fringe Benefit	No
3.5	<p>Does the entity provide post-retirement health care?</p> <p>If yes, does the program provide for any pretax contributions?</p> <p>If yes, does the employee have the discretion to choose whether to</p>	<p>Yes. Retirees are offered to maintain health insurance coverage through the Village and the retiree pays 100% of the premium. There are no separate arrangements with the retiree i.e. they are not allowed to take cash vs insurance coverage.</p> <p>After retirement the police pension fund retiree pays the full premium to the Village through pension payment deductions. The deductions are after-tax deduction. The deductions were setup</p>

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Description		Comments
	not to make the contribution?	Incorrectly with the conversion to BS&A in January 2016 but it was corrected in April 2016.
3.6	Does the entity provide benefits to elected officials (i.e. internet services)?	See 1.4.1 above.
3.7	Does the entity provide benefits to volunteers (i.e. a reduction in property taxes owed based on volunteer work)?	No
3.8	Does the entity provide benefits to independent contractors (i.e. reimbursement of travel expenses under a non-accountable plan are reported on the 1099-Misc)?	No
3.9	Does the Employer have a spousal expense policy?	No but the spouses will occasionally travel with the employee. We recommend that the Village consider creating a spousal expense policy which includes guidance on the definition and calculation for incremental expenses if a spouse is traveling with an employee.
3.10	Does the Employer have a cell phone policy?	Yes. The cell phone policy is included in the personnel manual and a separate memo provided to employees.

4. Payroll Deductions, Employer Matching and Benefit Reporting - What benefits are offered to employees and how are they reported on the employee's W-2? Please provide a list of deductions from the payroll system.

Description		Comments
4.1	Social Security Maximum wages subject to tax which is updated each January 1 st Are all eligible employees included?	Yes Yes
4.2	Medicare Are all eligible employees included? Beginning in 2013, a .9% additional Medicare tax applies to Medicare wages over a threshold amount based on the taxpayer's filing status. The employer must withhold this additional .9% from wages the entity pays to an employee in excess of \$200,000 in a calendar year. There is no employer match for the additional Medicare tax. Did the entity have any employees with the additional Medicare tax withheld?	Yes Yes. In 2015, the Village paid more than \$200,000 in the calendar year to an employee due to a severance payout and withheld the additional Medicare taxes accordingly.
4.3	457 plan What type of contributions allowed? Elective and non-elective Employee and Employer contributions	Yes. The Village offers two plans (ICMA & Nationwide). The plans are elective only and there is no employer match. The Village's system is setup for pretax contributions which reduces the federal income tax and state income tax taxable income only.
4.4	403(b) annuity contributions	No
4.5	IMRF contributions	Yes. Contributions are 4.5% employee and employer portion based on rate determined annually by IMRF (currently 17.45% for 2016) The Village reviews part time employee's hours each year and enrolls the employee if they have worked more than 1,000 hours.

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Payroll Tax & Benefit Compliance Assessment



Description		Comments
4.6	<p>Police and Fire pension plan contributions</p> <p>Has the entity reviewed the list of pensionable wages from the IL Department of Insurance to verify the pensionable wages are accurately setup in the payroll system?</p>	<p>Yes, the Village only has a police pension fund.</p> <p>The Village requested an independent review of the pay codes currently coded in the system as pensionable v.s. non-pensionable. We agree an independent review of this information may be beneficial.</p> <p>The DOI conducted an audit in 2007/2008 DOI audit and no findings were noted.</p> <p>We discussed the process for unused vacation payout not being pensionable pay and they have handled this properly in the past.</p>
4.7	Health insurance premiums	<p>Medical Insurance Plan (which includes vision insurance) – HMO – election carries over as pre-tax</p> <p>Dental Insurance Plan – separate election – pre-tax</p>
4.8	<p>Cafeteria Plan Section 125 Flex Med</p> <p>Does the entity have a current written plan document? What was the last date updated?</p>	<p>Yes. Established about 15 years ago.</p> <p>Election annually by employees.</p>
4.9	<p>Cafeteria Plan Section 125 Dependent Care Assistance</p> <p>Does the entity have a current written plan document? What was the last date updated?</p>	<p>Yes.</p> <p>Election annually by employees.</p>
4.10	<p>Health Savings Account contributions</p> <p>If yes, what types of contributions are allowed (i.e. employee and/or employer)?</p> <p>If employee contributions allowed are they included in a cafeteria plan document if made on a pre-tax basis?</p>	<p>No health savings accounts offered.</p> <p>Village does have an old RHS plan that was closed to new employees years ago and still has about 4-5 participants with balances (no new contributions). Those employees are drawing down on their amounts in the plan. They did file ACA 720 form.</p>
4.11	Health Reimbursement Account contributions	No
4.12	Union Dues	Yes – after tax contributions.
4.13	<p>State Unemployment Insurance (SUI) – employer only</p> <p>How has the entity elected to pay SUI? Pay contributions as % of employees wages or benefit reimbursement option</p>	<p>The Village pays IDES the % of employee wages and updates the % at the beginning of each year. The Village is completing the required reporting monthly and quarterly along with paying the amount quarterly.</p> <p>The Village requested Sikich review the pay codes currently coded in the system as SUI pensionable v.s. non-pensionable wages. We agree an independent review of this information may be beneficial.</p>
4.14	Federal Unemployment Tax Act (FUTA) – local government entities are exempt from paying FUTA	Noted. The Village is not paying FUTA.
4.15	Does the entity's payroll system have the proper annual limitations on deductions entered for tracking purposes (i.e. maximum flex med contribution, etc.)?	Yes but probably needs to be reviewed again. The Village requested Sikich review the deduction limitations currently setup in the system. We received a copy of the deduction register from the BS&A system. We reviewed the register and we recommend entering the maximum amount for any deduction where a maximum amount applies (i.e. child care flex).

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5. Social Security Coverage (Section 218 Agreement and Mandatory Social Security Coverage)

Description		Comments
5.1	Does the entity have a voluntary Social Security (full Social Security and Medicare) coverage agreement, often referred to as a Section 218 Agreement?	Village has email from State Employees System that states they do not have an individual Section 218 Agreement but as an IMRF member the Village is covered under IMRF's Section 218 Agreement.
5.2	If the entity does have a Section 218 Agreement, what classes of employees are included (or excluded) from the Agreement?	Police contribute to Medicare (if hired after 1986) but not social security.
5.3	If the entity has a Section 218 Agreement, have any Modifications to the Agreement been adopted? If "yes", list all Modification numbers, dates, and a description of what changes to the Section 218 Agreement were made by each Modification.	N/A
5.4	Are services performed by any of your employees mandatorily excluded from FICA (Social Security and Medicare) coverage?	Police contribute to Medicare (if hired after 1986) but not social security.
5.5	Does the entity pay and withhold full FICA -- Social Security (Old-Age, Survivor, Disability Insurance) <u>and</u> Medicare (Health) Insurance -- on all employees? If "yes", is the entity paying full FICA based on a voluntary Section 218 Agreement?	No, only paying and withholding on non-police employees.
5.6	If the entity has no Section 218 Agreement, does the entity pay full FICA based on mandatory Social Security provisions contained in Omnibus Budget Reconciliation Act (OBRA) 1990?	N/A

6. Retirement Plan Coverage as a Substitute for Social Security Coverage

Description		Comments
6.1	Does the entity participate in a public retirement system?	Yes, IMRF, SLEP (1 retired police chief) and the Article 3 police pension fund.
6.2	Does the entity offer any of the following types of retirement plans? If so, which classes of employees are eligible for the benefits?	Yes
6.2.1	Defined Benefit	Full time employees (non-sworn police) with IMRF and SLEP. Sworn Police with the Article 3 Police Pension Fund.
6.2.2	Defined Contribution	N/A
6.2.3	Deferred Compensation 457(b)	Yes, all employees (2 plans available) are offered this option.
6.2.4	SEP IRA (Form 5305A-SEP, Salary Reduction Simplified Employee Pension — Individual Retirement Accounts Contribution Agreement, under Internal Revenue Code Section 408(k)).	N/A
6.2.5	Other (describe):	N/A
6.3	Is the retirement plan offered to all employees (i.e. universal availability)?	All full time employees

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For Discussion Purposes Only

Description		Comments
6.4	Are ALL employees covered under a retirement system, understanding that there may be a waiting period prior to participating? If "no", what categories of employees are NOT covered?	Part time, seasonal and elected/appointed officials are not covered by a retirement system.
6.5	Has the entity received a Determination Letter [applies if the retirement plan is a qualified plan under IRC 401(a)] from the IRS? If "yes", when was the latest Letter received?	N/A

7. Social Security Benefits Offsets for Public Employees

Description		Comments
7.1	Are you aware that some Federal employees and employees of State or local governments who are eligible for pension that are based on earnings not covered by Social Security and who are eligible for Social Security benefits may have their Social Security benefits modified?	Yes
7.2	Are you aware that Federal law requires State and local government employers to provide a statement (Form SSA-1945) to employees hired on or after January 1, 2005, in a job not covered under Social Security? Newly hired employees must sign the form indicating they are aware of a possible reduction in their future social security benefit entitlement.	We provide the form to police officers at hire date and they sign and return the acknowledgment.

8. Medicare Qualified Government Employees (MQGE) and Medicare Exempt Employees

Description		Comments
8.1	Does the entity have any employees for whom you ONLY PAY Medicare? If "yes", are those employees also covered by a qualifying public retirement system plan (i.e., a substitute for Social Security coverage, based on OBRA 1990)? If "yes", are any of those employees covered by a Medicare-only Section 218 Agreement, because they were hired on or before April 1, 1986? If "yes", please list the position classifications or categories of such employees.	Yes, police officers who are covered by the Article 3 police pension plan.
8.2	Does the entity have any employees for whom it DOES NOT PAY Medicare? If "yes", were those employees hired on or before April 1, 1986, and have been in continuous employment with the entity since that time? If "yes", please specify for which classification(s) of employees you DO NOT pay Medicare and how many employees are in each classification.	Not anymore, the last employee retired in 2015.

	Description	Comments
8.3	<p>Does the entity have any employees who have retired and started receiving an annuity payment from their public retirement system and were then hired back? If so, those employees are considered to be "rehired annuitants."</p> <p>If "yes" (the entity does have rehired annuitants), do you pay Social Security (the Old Age, Survivor, Disability portion) on those employees?</p> <p>If "yes", do you pay Medicare (the Health Insurance portion of FICA) on those employees and also withhold the required 1.45% from the employees' pay?</p>	No.

9. Information Reporting, Vendor Payments, Backup Withholding and Timely Filing of Returns

	Description	Comments
9.1	Does the entity file employment tax returns manually or electronically?	Electronically Sikich provided the Village with information on the IRS's new TIN Matching Program and new information reporting deadlines for 2016 forms.
9.2	Do wage and withholding amounts for income, social security and Medicare reconcile between Forms W-3, W-2, and 941? Do the amounts reported on these forms also reconcile to the accounting records?	Yes Yes
9.3	Was tip income, if any, properly recorded on Form 941?	N/A
9.4	Independent Contractor Reporting: Does the entity make payments to independent contractors?	No
9.5	Are forms W-9 on file for every vendor or independent contractor?	Yes
9.6	Did the entity issue a W-2 and 1099-Misc to an individual in the same year during any of the past three calendar years?	No
9.7	Do you have any workers for which you are uncertain as to the proper classification -- independent contractor versus employee?	No
9.8	Are all forms W-9 properly completed and secured prior to initial payment?	We discussed the proper process and timing for obtaining W-9 forms from vendors.
9.9	Did the entity withhold federal income tax on miscellaneous income under the backup withholding rules, if applicable?	Has not been applicable
9.10	Are Forms 1099 filed for payments to all vendors and independent contractors for payments aggregating \$600 or more per year?	Yes
9.11	Does the entity file Forms 1099s for payments for services or combination of products and services?	Combination
9.12	Does the entity file Form 1099s for payments to individuals, partnerships, and certain corporations?	Yes
9.13	Does the entity file Form 1099s for payments to attorneys, whether or not incorporated?	Yes

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For Discussion Purposes Only

Payroll Tax & Benefit Compliance Assessment



Description		Comments
9.14	Does the entity file Form 1099s for certain medical and health care payments, including to incorporated recipients?	Yes
9.15	Did the organization receive CP2100 Notice (backup withholding) for prior years information returns that contained missing, incorrect, and /or currently not issued taxpayer identification numbers?	Not aware of any notice
9.16	Did the entity make payments of \$10 or more for royalties?	No
9.17	Did the entity file Form 1099s for grants issued (if taxable)?	No grants issued
9.18	International Issues: Does the entity have control or signatory authority over any foreign bank accounts?	No
9.19	Does the entity have employees working overseas?	No
9.20	Does the entity conduct trade or business overseas?	No
9.21	Does the entity make payments of any item of income to a foreign person that is subject to withholding? If yes, did the individual provide the entity with the appropriate documentation to support payments?	No
9.22	Does the entity employ resident aliens? If yes, were withholding income, social security and Medicare taxes followed in the same way as for U.S. Citizens?	No
9.23	Does the entity employ nonresident aliens? If yes, did the nonresident alien holding a F-1, J-1, M-1 or Q-1 Visa provide documentation to support exemption from social security and Medicare taxes? If yes, did the nonresident alien hold a Visa status other than F-1, J-1, M-1 or Q-1? If so, were social security and Medicare taxes withheld as required? If yes, was federal income tax withheld as required? If yes, do any nonresident aliens claim a treaty exemption using Form 8233? If yes, were federal income taxes withheld using the current treaty provisions? For nonresident aliens who did not claim a treaty exemption, were federal income taxes withheld using the presumption rules described in Publication 515?	No
9.24	Does the entity have vendors or outside contractors that are nonresident aliens?	Not aware of any
9.25	Are payments to nonresident aliens subject to NRA withholding reported on Form 1042-S, and if withholding was required, was a tax return filed on Form 1042?	N/A
9.26	Are you required to file any of the following federal tax returns? If yes, have they been filed?	Yes
9.27	Form 941, Employers Quarterly Federal Tax Return	Yes

Preliminary and Tentative
For Discussion Purposes Only

Payroll Tax & Benefit Compliance Assessment



Description		Comments
9.28	Form 945, Annual Return of Withheld Federal Income Tax	Yes
9.29	Form 990, Return of Exempt Organization	No
9.30	Form 990T, Exempt Organization Business Income Tax Return	No
9.31	Form 720, Quarterly Excise Tax Return	No
9.32	Form 1042, Annual Withholding Return for U.S. Source Income of Foreign Persons	No
9.33	Form 1040-SS, U.S. Self-Employment Tax Return	No
9.34	Form 1096, Annual Summary and Transmittal of U.S. Information Returns	Yes
9.35	Form 1098E, Student Loan Interest Statement	No
9.36	Form 1098T, Tuition Statement	No
9.37	Form 1099-G, Certain Government Payments	No
9.38	Form 1099-INT, Interest Income	No
9.39	Form 1099-Misc, Statement for Recipients of Miscellaneous Income	Yes
9.40	<p>Form 1099 R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. and IRA Contribution Information</p> <p>If yes, did the employer elect to "pick up" contributions? Is there an ordinance allowing the "pick up" contributions?</p> <p>If yes, is health insurance deducted from pensioner's benefit payments? Did the entity notify the pensioner of the amount withheld or adjust the taxable distribution by the amount of the health insurance deduction allowed with the HELPS legislation?</p> <p>If yes, did the entity reduce the taxable distribution by the recovery of basis (after-tax contributions recovered) and report the recovery amount in Box 5?</p> <p>If yes, did the entity issue a Form 1099 to former pension fund members who received a refund of contributions during the year?</p>	<p>Yes, the Village has elected to "pick up" contributions.</p> <p>The Village has been unable to locate a copy of the pickup contributions ordinance. Sikich provided a sample pickup contribution ordinance to the Village.</p> <p>After retirement the police pension fund retiree pays the full premium to the Village through pension payment deductions. The deductions are after-tax deduction. The deductions were setup incorrectly with the conversion to BS&A in January 2016 but it was corrected in April 2016.</p> <p>The Village notifies the pensioners to consult with their tax advisor about the health insurance deductions from their pension payment. Sikich provided the Village with a sample memo to provide to pensioners regarding the HELPS legislation.</p> <p>The Village has not reduced the taxable distribution by the recovery of basis (after-tax contributions recovered) and report the recovery amount in Box 5. The Village selects the Taxable Amount Not Determined box on the 1099-R. We recommend that the Village determine the after-tax contributions based on the year the "pick up" contribution ordinance was adopted with assistance from the DOJ Annual Statements. Once the after-tax contributions are determined, we recommend the Village provide the recovery of basis information to the pensioners on the annual 1099-R forms.</p> <p>Yes, the Village issued a 1099-R to former pension fund members who received a refund of contributions during the year.</p>
9.41	Form 8300, Cash payments over \$10,000 received in trade or business	No

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For Discussion Purposes Only

Payroll Tax & Benefit Compliance Assessment



Description		Comments
9.42	Form W-2, Wage and Tax Statement	Yes
9.43	Form W-3, Transmittal of Wage and Tax Statements	Yes
9.44	Form CT-1, Employer's Annual Railroad Retirement Tax Return	No
9.45	Forms W-4, Employee's Withholding Allowance Certificate	Yes
9.46	Are all Forms W-4 secured prior to initial payment	Yes
9.47	Are all Forms W-4 properly completed?	Yes
9.48	Are new Forms W-4 secured each year on all individuals claiming to be exempt from income tax withholding?	No employees are currently claiming an exemption
9.49	Forms W-5, Earned Income Credit Advance Payment Certificate	No
9.50	Do you make any payments for which you knowingly do not have a correct Taxpayer Identification Number (TIN)?	No
9.51	Does the Village complete the New Hire Reporting to the IDES accurately and on a timely basis?	Yes. Sikich provided the Village with information on the IDES online New Hire Reporting option.

10. Affordable Care Act (ACA) Reporting Requirements

Description		Comments
10.1	Has the entity been determined to be an Applicable Large Employer (ALE)? If yes, Forms 1094/1095 will need to be filed. These forms require significant amounts of data summarized by month. Please answer the questions below.	Not considered to be an ALE
10.2	Has the entity determined who will be handling the Form 1094 and 1095 filings?	N/A
10.3	Has the entity determined which forms must be filed for 2015?	N/A
10.4	Has the entity started the process of gathering information by month to complete the Forms 1094 and 1095?	N/A
10.5	Has the entity reviewed record retention policies to ensure documentation is retained for compliance with ACA?	N/A
10.6	Has the entity reviewed payment practices for any types of health payments to ensure none are paid outside of qualifying plan to avoid penalties?	N/A
10.7	Has the entity reviewed welfare plan compliance regarding 5500 filings, if applicable?	N/A
10.8	Has the entity determined a plan to review plan coverage for next year prior to open enrollment?	N/A

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For Discussion Purposes Only

Payroll Tax & Benefit Compliance Assessment



Personnel Interviewed		
[NAME]	[NAME]	[NAME]
[NAME]	[NAME]	[NAME]

11. Recommendations

Question Number	Recommendations
1.2	<p>The Village asked for a recommendation/best practices on the tracking of exempt employee's hours. Our guidance from labor attorneys is that it is not necessary for a position that is clearly exempt to track hours. The DOL does not issue any ramifications (i.e. penalties, fees, etc.) if they find an organization is not following these guidelines. Further, the attorneys feel this will be overturned shortly. The one challenge is that if a position has been improperly classified as exempt, but may be non-exempt, the DOL may have a case against the employer.</p> <p>The Village identified a group of employees (Village Administrator, Assistant to the Village Administrator, Finance Director, Police Chief and Deputy Police Chief) who are not paid in arrears with each pay check. The Village would like all employees to be on the same pay period. We provided a few ideas to facilitate the change. We recommended staggering a day each pay period until caught up to be in arrears. Another option is to determine the shortage amount and have that amount due from employees and they will pay back the amount on their final pay check. Another option is to set a date approximately one – three months out when the organization will transition all employees to the same pay period. Notify the employees of this transition and when the pay periods will be so they will be prepared for it. The option will be to either have three weeks between pay checks or issue a pay check two weeks in a row to get on the same pay period. To ease the transition for the employees, it is our recommendation to issue paychecks two weeks in a row.</p>
1.4.1	<p>The Village asked for a recommendation/best practices on the tracking of elected officials hours. We are not aware of organizations that track the hours of elected officials. Most organizations use the clerk's roll call as record of attendance at meeting. If you would like us to research the issue further with the Illinois Municipal League (IML) we would need further information regarding the situation at the Village.</p>
2.2	<p>We recommend that the Village review the process for notifying the finance department when an employee is qualified for workers comp and PEDDA pay so that the payroll payments are proper. In addition, we recommend that the Village review the workers comp and PEDDA payments for the past 3 years and consider filing amended tax returns, as applicable.</p>
2.3	<p>We recommend that the Village review IRS Publication 15-A for additional information on Sick Pay Reporting to confirm the Village is properly paying and withholding employment taxes on sick pay.</p>
2.6	<p>For federal income tax withholding on retro payments, the options are to withhold on regular tax rate or at flat 25%. Either is an acceptable method and we recommend consistency for the payments. We also recommend a supplemental payment policy to encourage consistency for type of payment.</p>
3.2	<p>A gift certificate is considered cash and the value of the gift certificate should be reported as wages and subject to all applicable employment taxes.</p>
3.2	<p>The IRS Publication 15-B provide the regulations for employer provided cell phone use as excludable from income as a working condition fringe benefit. If qualified, the employer and employee are not required to track personal vs business use minutes.</p>
3.3	<p>We recommend that the Village review the Personnel manual for inclusion of the requirement that supporting documentation must be provided for the reimbursement of all expenses incurred.</p>
3.4.1	<p>We recommend the Village consider updating the documents with AFLAC and Discovery Benefits and prepare one all encompassing document with the default of pretax unless elected otherwise.</p>
3.4.2	<p>Yes achievement awards are given per Section 5.11 of the Personnel Manual. It is discretionary by supervisor. If financial in nature then the award may be taxable.</p>

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For Discussion Purposes Only

Payroll Tax & Benefit Compliance Assessment



Question Number	Recommendations
3.4.10	We recommend that the Village review the IRS regulations and evaluate the registration guidelines and process to determine if the employee discounts are excludable from the employee's wages and if the facts result in no-additional-cost services.
3.4.13	We recommend that the Village review the IMRF Authorized Agent Manual to confirm if this type of pay is included in IMRF pensionable wages.
3.4.20	We recommend the Village consider approving a travel policy including how to calculate the mileage distance eligible for reimbursement and we have provided sample travel policies to the Village.
3.4.22	The Building Inspector has a Village marked vehicle to take home on occasion. This allows him to respond if needed when on-call to specific situations. The Building Inspector is not taxed on this benefit due to the Village's interpretation of IRS guidelines. We recommend the Village review the IRS guidelines to ensure compliance given the specific facts of this scenario.
3.9	We recommend that the Village consider creating a spousal expense policy which includes guidance on the definition and calculation for incremental expenses if a spouse is traveling with an employee.
4.6	The Village requested an independent review of the pay codes currently coded in the system as pensionable v.s. non-pensionable. We agree an independent review of this information may be beneficial.
4.13	The Village requested Sikich review the pay codes currently coded in the system as SUJ pensionable v.s. non-pensionable wages. We agree an independent review of this information may be beneficial.
4.15	The Village requested Sikich review the deduction limitations currently setup in the system. We received a copy of the deduction register from the BS&A system. We reviewed the register and we recommend entering the maximum amount for any deduction where a maximum amount applies (i.e. child care flex).
9.1	Sikich provided the Village with information on the IRS's new TIN Matching Program and new information reporting deadlines for 2016 forms.
9.8	We discussed the proper process and timing for obtaining W-9 forms from vendors.
9.40	<p>The Village has been unable to locate a copy of the pickup contributions ordinance. Sikich provided a sample pickup contribution ordinance to the Village.</p> <p>Sikich provided the Village with a sample memo to provide to pensioners regarding the HELPS legislation.</p> <p>We recommend that the Village determine the after-tax contributions based on the year the "pick up" contribution ordinance was adopted with assistance from the DOI Annual Statements. Once the after-tax contributions are determined, we recommend the Village provide the recovery of basis information to the pensioners on the annual 1099-R forms.</p>
9.51	Sikich provided the Village with information on the IDES online New Hire Reporting option.

This Overview represents areas of review that employer may want to consider for exposure to penalties. The Overview is provided for informational purposes only. It is not intended to provide authoritative guidance or legal or tax advice. Employers are encouraged to consult their attorneys for additional guidance and information.

**Preliminary and Tentative
For Discussion Purposes Only**

**VILLAGE OF WILLOWBROOK
CHECKS ISSUED
FISCAL YEAR 2016-2017**

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>GROSS PAYROLL (ACTIVE & POLICE PENSION)</u>	<u>HANDWRITTEN CHECKS**</u>	<u>MONTHLY TOTAL</u>
MAY	\$ 265,430.11	\$ 189,255.84		
MAY	326,911.09	243,407.01	\$ 163,229.59 ¹	\$ 1,188,233.64
JUNE	368,931.28 ²	133,593.33		
JUNE	369,354.68	253,332.65	15,974.23	\$ 1,141,186.17
JULY	186,123.25	133,156.27		
JULY	531,096.48	266,322.95	12,193.24	\$ 1,128,892.19
AUG				\$ -
AUG				
SEPT				\$ -
SEPT				
SEPT				\$ -
OCT				\$ -
OCT				
NOV				\$ -
NOV				
DEC				\$ -
DEC - safety				\$ -
DEC				
JAN				\$ -
JAN				
FEB				\$ -
FEB				
MAR				\$ -
MAR				
MAR				\$ -
APR				
APR				
	<u>\$ 2,047,846.89</u>	<u>\$ 1,219,068.05</u>	<u>\$ 191,397.06</u>	<u>\$ 3,458,312.00</u>

**Handwritten Checks were processed outside of the normal check run and did not appear on a board warrant report.

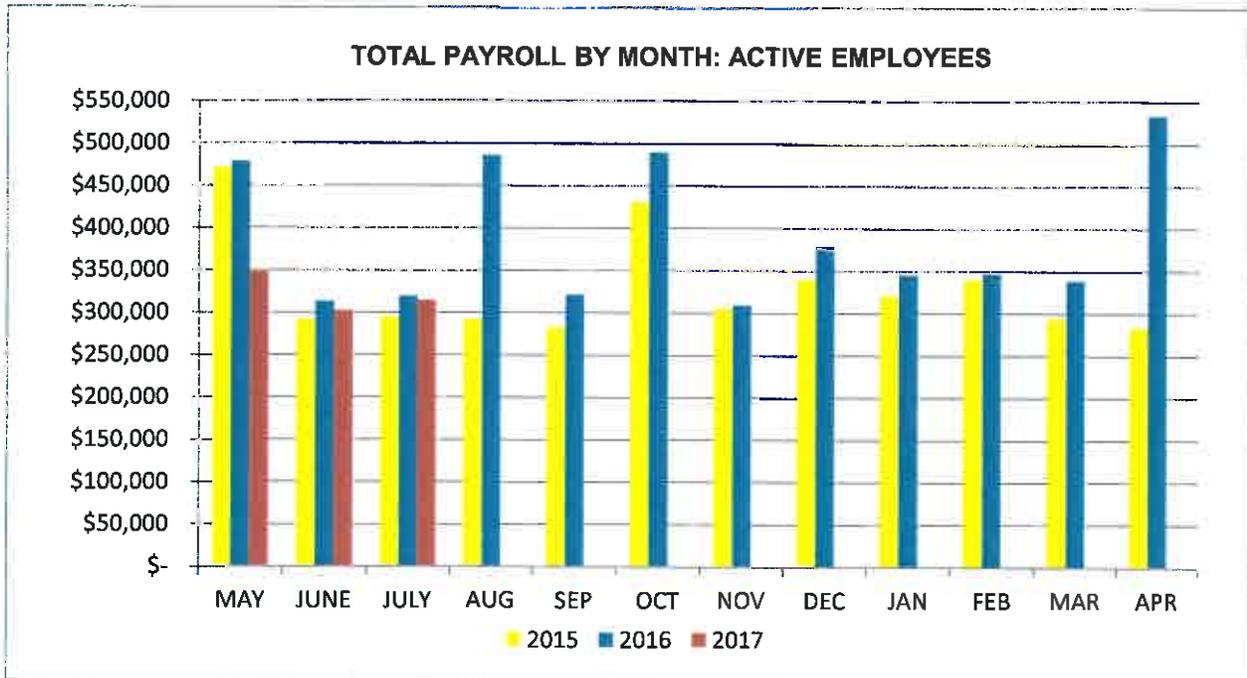
Note 1 Purchase of 3 squad cars (approved as separate agenda item May 9) & bond interest payment due before next board meeting.

Note 2 Handwritten May checks that appear on this warrant report have been subtracted

**VILLAGE OF WILLOWBROOK
PAYROLL - BY MONTH/YEAR
FY 2015 - FY 2017**

MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)

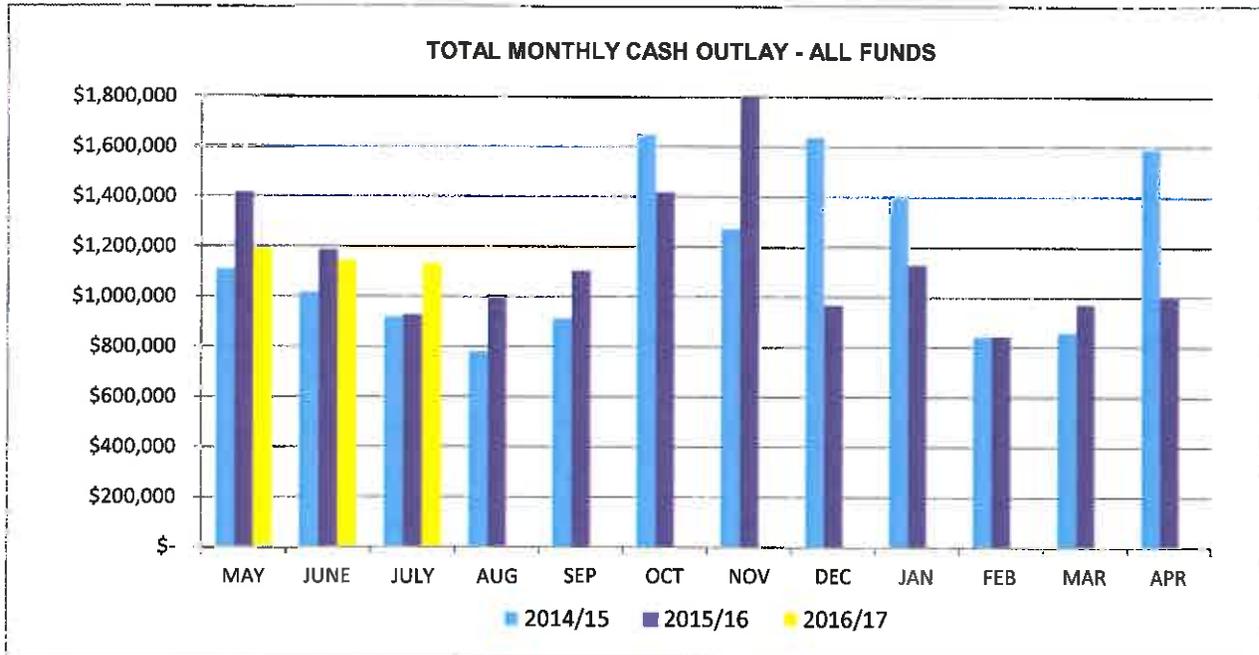
MONTH	FISCAL 2015	# of payrolls	FISCAL 2016	# of payrolls	FISCAL 2017	# of payrolls
MAY	\$ 470,295	3	\$ 478,815	3	\$ 348,394	2
JUNE	291,365	2	313,049	2	302,429	2
JULY	294,243	2	320,009	2	314,983	2
AUG	291,799	2	485,924	2		
SEP	281,936	2	321,599	2		
OCT	430,136	3	489,679	3		
NOV	304,659	2	309,630	2		
DEC	338,781	2	379,193	2		
JAN	319,576	2	345,774	2		
FEB	339,390	2	347,437	2		
MAR	293,374	2	339,053	2		
APR	282,993	2	533,906	3		
TOTAL	\$ 3,938,547	26	\$ 4,664,069	27	\$ 965,806	6
AVERAGE PAYROLL	\$ 151,483		\$ 172,743		\$ 160,968	
CHANGE FROM PRIOR YEAR	2.32%		14.04%		-6.82%	



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2016/17	FISCAL 2015/16
MAY	\$ 1,108,403	\$ 1,416,426 *	\$ 1,188,234 ***	\$ 38,330	\$ 45,691
JUNE	1,018,003	1,186,012	1,141,186	38,040	39,534
JULY	919,041	927,140	1,128,892	36,416	29,908
AUG	780,108 *	1,007,224 ***			32,491
SEP	915,354 *	1,102,832			36,761
OCT	1,647,789 *	1,417,022 ***			45,710
NOV	1,272,189 *	1,807,192 ****			60,240
DEC	1,637,513 *	966,771			31,186
JAN	1,403,200 *	1,128,355			36,399
FEB	842,728	843,545			30,127
MAR	858,059	968,714			31,249
APR	1,589,708 **	1,003,924			33,464
TOTAL	\$ 13,992,094	\$ 13,775,157	\$ 3,458,312		
AVERAGE	\$ 1,166,008	\$ 1,147,930	\$ 1,152,771	\$ 37,595	\$ 37,730

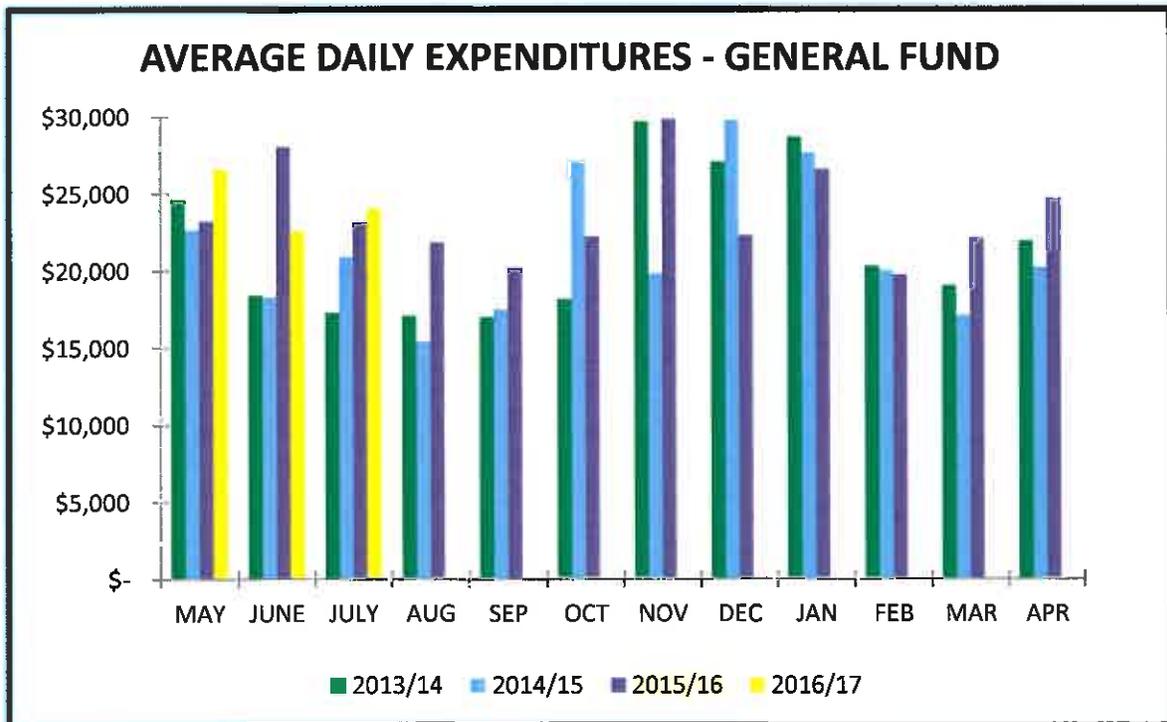
- * Includes payment to FBG Corp. for Village Hall remodel
- ** Includes payment to DuPage County of \$670,519.93 for remaining TIF funds
- *** Includes retirement payout
- **** Includes final sales tax sharing payment on Town Center (typically paid in Dec)



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

MONTH	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17
MAY	\$ 24,650	\$ 22,642	\$ 23,224	\$ 26,585
JUNE	18,407	18,301	28,030	22,563
JULY	17,253	20,913	23,173	24,006
AUG	17,060	15,408	21,816	
SEP	16,988	17,512	20,205	
OCT	18,151	27,062	22,217	
NOV	29,654	19,812	29,824	
DEC	27,052	29,772	22,293	
JAN	28,676	27,646	26,606	
FEB	20,293	20,004	19,732	
MAR	19,027	17,084	22,134	
APR	21,927	20,221	24,628	

AVERAGE \$ 21,595 \$ 21,365 \$ 23,657 \$ 24,385



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

MONTH	SALE		12-13	13-14	14-15	15-16	16-17
DIST	MADE						
MAY	FEB	\$	261,216	\$ 250,138	\$ 245,589	\$ 253,282	\$ 267,882
JUNE	MAR		308,159	304,370	293,285	301,469	312,681
JULY	APR		288,609	295,557	293,319	267,013	269,580
AUG	MAY		316,487	334,102	342,029	328,251	
SEPT	JUNE		336,664	338,139	330,203	349,847	
OCT	JULY		291,508	300,405	318,631	306,409	
NOV	AUG		330,699	332,925	349,800	337,896	
DEC	SEPT		300,348	288,422	287,860	360,843	
JAN	OCT		282,374	283,164	303,324	318,340	
FEB	NOV		306,325	295,860	296,349	304,839	
MARCH	DEC		377,505	387,074	365,874	393,072	
APRIL	JAN		277,850	234,816	253,532	266,970	
TOTAL		\$	3,677,745	\$ 3,644,970	\$ 3,679,794	\$ 3,788,231	\$ 850,143
MTH AVG		\$	306,479	\$ 303,747	\$ 306,650	\$ 315,686	\$ 283,381
BUDGET		\$	3,493,374	\$ 3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 821,764
 YEAR TO DATE THIS YEAR : \$ 850,143
 DIFFERENCE : \$ 28,379

PERCENTAGE CHANGE :

3.45%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000
 PERCENTAGE OF YEAR COMPLETED : 25.00%
 PERCENTAGE OF REVENUE TO DATE : 23.62%
 PROJECTION OF ANNUAL REVENUE : \$ 3,919,055
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 319,055
 EST. PERCENT DIFF ACTUAL TO BUDGET **8.9%**

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

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

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 93,102	\$ 90,574	\$ 99,485	\$ 76,117	\$ 76,429
JUNE	117,206	89,915	85,846	77,206	73,715
JULY	87,823	85,555	83,409	74,787	78,330
AUG	101,980	92,752	82,223	77,480	
SEPT	97,521	85,886	80,670	83,767	
OCT	91,554	91,517	78,849	84,774	
NOV	84,535	76,797	72,129	77,541	
DEC	85,580	86,830	75,956	73,164	
JAN	95,118	96,816	91,629	82,913	
FEB	106,312	110,480	104,644	90,637	
MARCH	106,527	114,052	100,962	94,877	
APRIL	101,146	108,307	91,452	78,653	
TOTAL	\$ 1,129,481	\$ 1,047,254	\$ 1,047,254	\$ 971,916	\$ 228,474
MTH AVG	\$ 97,367	\$ 94,123	\$ 87,271	\$ 80,993	\$ 76,158
BUDGET	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000

YEAR TO DATE LAST YEAR: \$ 228,110
 YEAR TO DATE THIS YEAR: \$ 228,474
 DIFFERENCE: \$ 364

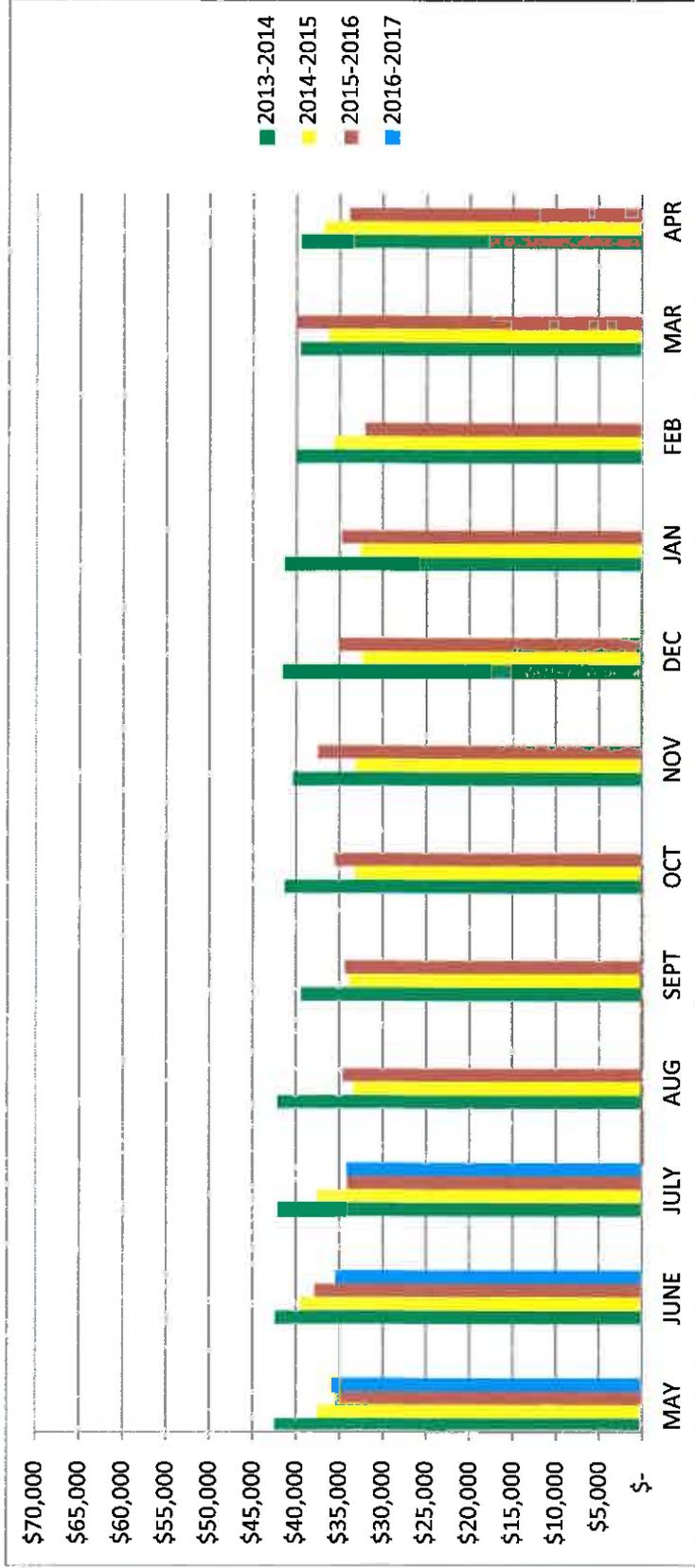
PERCENTAGE CHANGE: **0.16%**

BUDGETED REVENUE: \$ 1,000,000
 PERCENTAGE OF YEAR COMPLETED : 25.00%
 PERCENTAGE OF REVENUE TO DATE : 22.85%
 PROJECTION OF ANNUAL REVENUE : \$ 973,467
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (26,533)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-2.7%**

VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774
JUNE	44,146	68,291	42,409	39,536	37,901	35,405
JULY	47,817	43,194	42,081	37,504	34,148	34,133
AUG	45,385	42,446	42,164	33,430	34,626	
SEPT	44,870	43,089	39,419	33,909	34,389	
OCT	45,249	42,717	41,333	33,239	35,567	
NOV	45,682	44,479	40,398	33,142	37,509	
DEC	43,687	42,474	41,474	32,322	35,136	
JAN	46,094	44,272	41,338	32,454	34,752	
FEB	44,813	43,250	40,051	35,607	32,046	
MAR	40,246	42,291	39,527	36,250	39,967	
APR	43,417	42,541	39,390	36,717	33,877	
TOTAL:	\$ 536,574	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 105,312
		YTD PRIOR YEAR				\$ 107,505
		YTD CURRENT YEAR				\$ 105,312
		DIFFERENCE				\$ (2,193)
		PERCENTAGE CHANGE				-2.04%

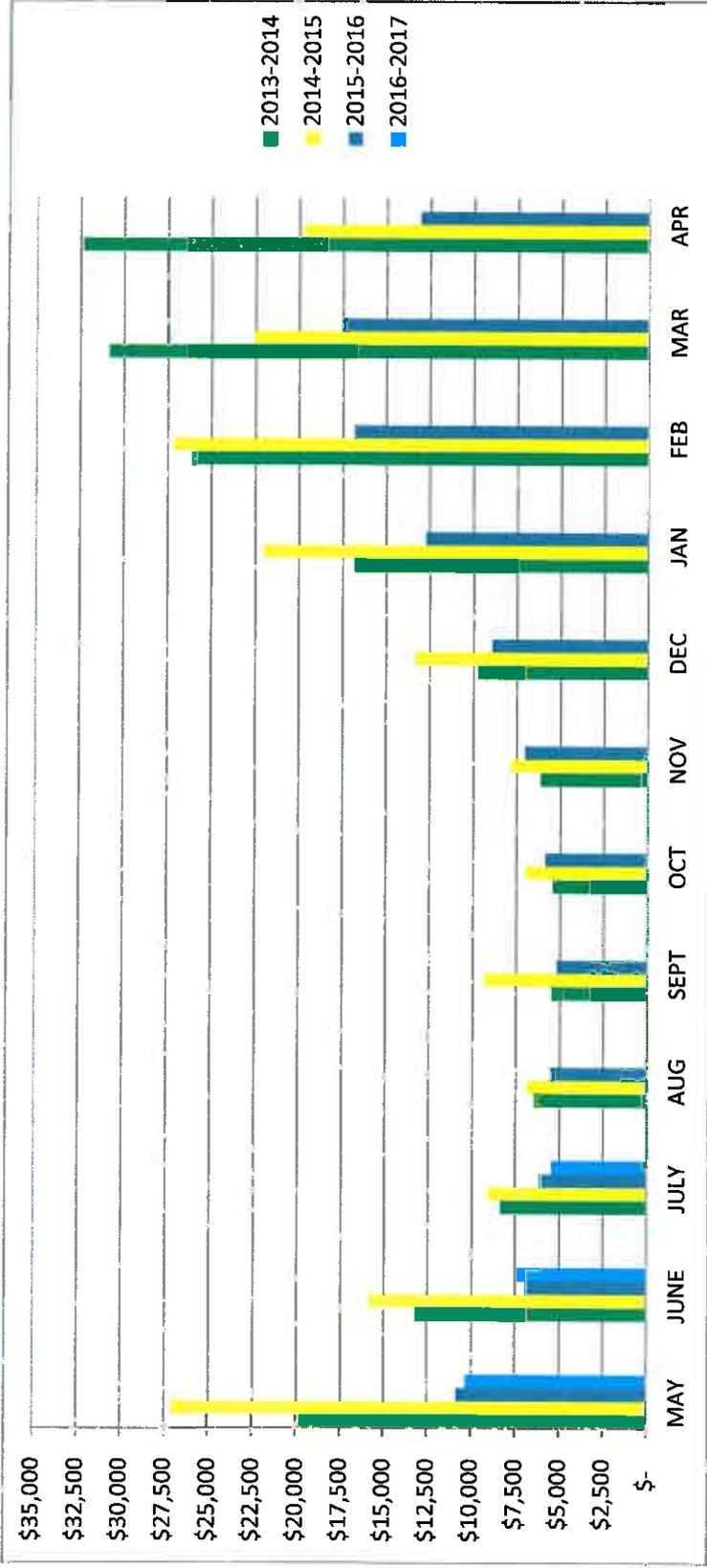
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131	\$ 10,832	\$ 10,304
JUNE	13,321	7,277	13,126	15,821	6,932	7,347
JULY	8,716	5,609	8,350	9,063	6,147	5,462
AUG	6,871	5,318	6,419	6,850	5,482	
SEPT	5,190	5,214	5,485	9,298	5,187	
OCT	5,141	5,450	5,431	6,986	5,873	
NOV	6,975	6,591	6,141	7,796	7,043	
DEC	10,035	10,121	9,658	13,316	8,900	
JAN	15,217	14,119	16,750	22,014	12,720	
FEB	20,479	19,476	26,101	27,140	16,804	
MAR	20,614	22,616	30,852	22,595	17,469	
APR	15,881	21,834	32,360	19,735	13,062	
TOTAL:	\$ 147,709	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 23,113
				YTD PRIOR YEAR		\$ 23,911
				YTD CURRENT YEAR		\$ 23,113
				DIFFERENCE		\$ (798)
				PERCENTAGE CHANGE		-3.34%

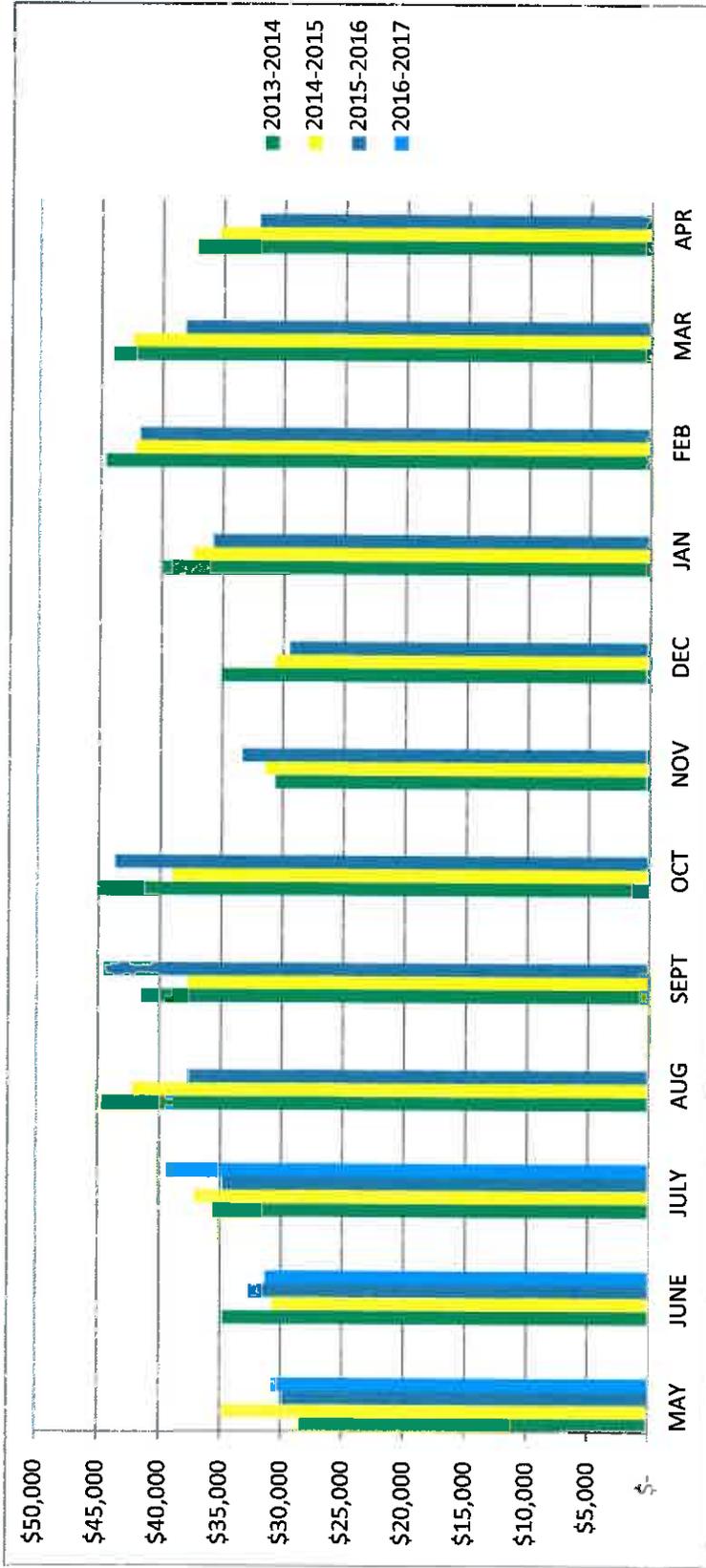
VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS



VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS

	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
MAY	\$ 38,971	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662
JUNE	33,900	42,108	34,757	30,761	32,626	31,275
JULY	35,802	39,020	35,473	37,112	34,803	39,258
AUG	45,121	54,686	44,604	42,214	37,683	
SEPT	55,597	49,745	41,416	37,735	44,502	
OCT	37,872	43,915	44,973	39,066	43,645	
NOV	36,682	33,992	30,575	31,474	33,301	
DEC	32,290	33,983	35,055	30,601	29,440	
JAN	38,464	37,255	39,885	37,443	35,753	
FEB	37,527	44,114	44,586	42,180	41,787	
MAR	39,185	42,121	43,930	42,448	38,065	
APR	35,722	37,773	37,084	35,331	32,026	
TOTAL:	\$ 467,133	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 101,195
				YTD PRIOR YEAR		\$ 97,258
				YTD CURRENT YEAR		\$ 101,195
				DIFFERENCE		\$ 3,937
				PERCENTAGE CHANGE		4.05%

VILLAGE OF WILLOWBROOK
 UTILITY TAX
 COMMONWEALTH EDISON
 CASH BASIS



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

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 37,421	\$ 39,097	\$ 39,473	\$ 38,401	\$ 41,442
JUNE	37,754	40,624	43,989	47,006	45,625
JULY	41,944	43,999	43,761	46,836	47,842
AUG	38,115	39,252	42,199	43,155	
SEPT	40,801	43,327	43,417	45,463	
OCT	40,227	37,833	40,479	46,049	
NOV	36,097	37,229	42,106	40,168	
DEC	39,700	38,042	40,298	45,711	
JAN	43,449	40,096	45,215	44,734	
FEB	35,859	33,452	39,057	39,271	
MARCH	34,674	34,611	36,910	38,923	
APRIL	41,294	41,780	43,180	42,586	
TOTAL	\$ 469,342	\$ 500,084	\$ 500,084	\$ 518,303	\$ 134,909
MTH AVG	\$ 38,945	\$ 39,112	\$ 41,674	\$ 43,192	\$ 44,970
BUDGET	\$ 450,581	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000

YEAR TO DATE LAST YEAR: \$ 132,243
YEAR TO DATE THIS YEAR: \$ 134,909
DIFFERENCE: \$ 2,666

PERCENTAGE OF INCREASE:

2.02%

BUDGETED REVENUE: \$ 475,000
PERCENTAGE OF YEAR COMPLETED : 25.00%
PERCENTAGE OF REVENUE TO DATE : 28.40%
PROJECTION OF ANNUAL REVENUE : \$ 528,752
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 53,752
EST. PERCENT DIFF ACTUAL TO BUDGET **11.3%**

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
FINES**

MONTH DIST	12-13	13-14	14-15	15-16	16-17
MAY	\$ 12,129	\$ 14,525	\$ 12,716	\$ 15,102	\$ 11,090
JUNE	16,141	11,948	19,200	12,488	9,365
JULY	11,302	15,097	18,657	12,842	12,157
AUG	5,385	9,322	7,725	12,465	
SEPT	14,236	18,842	18,620	11,832	
OCT	14,533	7,199	14,800	10,086	
NOV	8,246	14,571	12,007	6,253	
DEC	6,560	12,104	9,471	9,197	
JAN	20,660	9,377	20,032	8,567	
FEB	10,511	9,453	16,603	11,546	
MARCH	14,546	18,160	14,188	12,474	
APRIL	15,063	8,192	6,647	10,141	
TOTAL	\$ 149,312	\$ 148,790	\$ 170,666	\$ 132,993	\$ 32,612
MTH AVG	\$ 12,443	\$ 12,399	\$ 14,222	\$ 11,083	\$ 10,871
BUDGET	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 40,432
 YEAR TO DATE THIS YEAR : \$ 32,612
 DIFFERENCE : \$ (7,820)

PERCENTAGE CHANGE

-19.34%

BUDGETED REVENUE: \$ 130,000
 PERCENTAGE OF YEAR COMPLETED : 25.00%
 PERCENTAGE OF REVENUE TO DATE : 25.09%
 PROJECTION OF ANNUAL REVENUE : \$ 107,271
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (22,729)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-17.48%**

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

MONTH DIST	Note 1				
	12-13	13-14	14-15	15-16	16-17
MAY	\$ 49,631	\$ 57,075	\$ 56,175	\$ 39,110	\$ 60,454
JUNE	54,120	77,454	51,975	32,810	76,985
JULY	56,500	96,651	65,415	33,585	52,295
AUG	54,325	79,525	63,375	12,160	
SEPT	35,300	76,050	46,240	3,559	
OCT	46,200	70,435	59,245	3,985	
NOV	46,037	47,985	67,250	18,825	
DEC	41,645	64,735	48,647	26,400	
JAN	41,395	70,925	45,532	41,225	
FEB	36,135	48,845	41,502	61,384	
MARCH	44,325	43,885	38,735	51,851	
APRIL	50,900	54,150	39,635	58,285	
TOTAL	\$ 556,513	\$ 787,715	\$ 623,726	\$ 383,179	\$ 189,734
MTH AVG	\$ 46,376	\$ 65,643	\$ 51,977	\$ 31,932	\$ 63,245
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000

YEAR TO DATE LAST YEAR :	\$ 105,505
YEAR TO DATE THIS YEAR :	\$ 189,734
DIFFERENCE :	\$ 84,229

PERCENTAGE CHANGE:

79.83%

BUDGETED REVENUE:	\$ 525,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	36.14%
PROJECTION OF ANNUAL REVENUE :	\$ 689,087
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 164,087
EST. PERCENT DIFF ACTUAL TO BUDGET	31.3%

Note 1 - The red light cameras at 63rd/Rt. 83 and at 75th/Rt. 83 were down beginning May 22, 2015 for camera maintenance/upgrade and as required by IDOT during the ongoing construction of the intersect. The cameras are expected to be down for 14 - 23 weeks and ATS will be prorating their fees accordingly.

The cameras at Route 83 & 75th Street & Midway Drive are back up and running as of Sept 27.

Per Chief Shelton, the 63rd/Rt. 83 camera should be active again by August 1, 2016 (for budgeting purposes, we have planned the first four months of FY 16/17 for no revenue from that intersection)

**VILLAGE OF WILLOWBROOK
FINANCIAL REPORT
BUILDING PERMITS**

MONTH	12-13	13-14	14-15	15-16	16-17
MAY	\$ 33,084	\$ 21,304	\$ 12,317	\$ 11,448	\$ 28,379
JUNE	30,569	19,336	8,574	21,083	12,846
JULY	11,472	48,123 *	15,008	19,427	19,166
AUG	14,433	17,978	8,891	15,151	
SEPT	28,145	18,866	44,004 **	146,016 *****	
OCT	6,068	12,371	36,458	24,175	
NOV	8,391	26,382	4,709	39,743	
DEC	14,215	8,540	52,875 ***	15,972	
JAN	27,202	19,495	17,590	9,450	
FEB	7,918	20,254	23,298	9,393	
MARCH	19,167	19,319	110,947 ****	32,001	
APRIL	32,909	26,032	20,098	24,754	
TOTAL	\$ 233,573	\$ 258,000	\$ 354,769	\$ 368,613	\$ 60,391
MTH AVG	\$ 19,464	\$ 21,500	\$ 29,564	\$ 30,718	\$ 20,130
BUDGET	\$ 110,000	\$ 150,000	\$ 175,000	\$ 200,000	\$ 225,000

* 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:	\$ 51,958
YEAR TO DATE THIS YEAR:	<u>\$ 60,391</u>
DIFFERENCE:	\$ 8,433

PERCENTAGE OF CHANGE:	16.23%
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BUDGETED REVENUE:	\$ 225,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	26.84%
PROJECTION OF ANNUAL REVENUE :	\$ 428,440
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 203,440
EST. PERCENT DIFF ACTUAL TO BUDGET	90.42%

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

MONTH	Note 1,2		Note 3		% change from same month last fiscal year	
	12-13	13-14	14-15	15-16		
MAY	\$ 156,504	\$ 160,088	\$ 148,785	\$ 256,706	\$ 263,161	2.5%
JUNE	205,606	236,824	325,749	314,253	336,148	7.0%
JULY	178,786	179,328	211,551	218,363	239,324	9.6%
AUG	309,555	281,359	258,283	303,288		-100.0%
SEPT	286,089	293,074	315,476	359,696		-100.0%
OCT	172,100	196,339	212,111	236,358		-100.0%
NOV	208,056	271,661	258,131	310,296		-100.0%
DEC	204,008	248,323	281,238	325,328		-100.0%
JAN	139,217	171,390	182,776	197,312		-100.0%
FEB	166,637	236,557	256,744	261,709		-100.0%
MARCH	188,447	280,092	307,225	326,533		-100.0%
APRIL	134,770	286,900	239,984	189,498		-100.0%
TOTAL	\$ 2,349,775	\$ 2,841,935	\$ 2,998,053	\$ 3,299,340	\$ 838,633	
MTH AVG	\$ 195,815	\$ 236,828	\$ 249,838	\$ 274,945	\$ 279,544	
BUDGET	\$ 2,318,242	\$ 2,898,948	\$ 3,480,257	\$ 3,316,000	\$ 3,545,000	

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

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

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

YEAR TO DATE LAST YEAR:	\$ 789,322
YEAR TO DATE THIS YEAR:	\$ 838,633
DIFFERENCE:	\$ 49,311

PERCENTAGE OF INCREASE: **6.25%**

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	23.66%
PROJECTION OF ANNUAL REVENUE :	\$ 3,505,458
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (39,542)
EST. PERCENT DIFF ACTUAL TO BUDGET	-1.12%

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

Note 1, 2

MONTH	12-13		13-14		14-15		15-16		16-17	
MAY	\$	4,516	\$	7,112	\$	3,409	\$	4,489	\$	18,523
JUNE		4,918		7,444		4,789		5,581		21,089
JULY		8,271		7,038		5,196		27,829		22,892
AUG		4,947		6,047		3,746		30,072		
SEPT		6,041		5,216		5,747		23,430		
OCT		11,030		4,929		5,677		22,458		
NOV		3,508		4,552		4,316		20,112		
DEC		5,611		3,666		3,491		16,043		
JAN		2,268		1,872		3,563		17,287		
FEB		3,306		3,462		2,572		15,509		
MARCH		3,634		2,185		3,014		13,763		
APRIL		5,049		3,459		3,179		15,745		
TOTAL	\$	63,099	\$	56,982	\$	48,699	\$	212,318	\$	62,504
MTH AVG	\$	5,258	\$	4,749	\$	4,058	\$	17,693	\$	20,835
BUDGET	\$	62,220	\$	64,386	\$	60,027	\$	210,000	\$	243,000

Note 1 - July 2015 is first month with the 5% hotel tax effective (includes 3 hotels' payments).

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

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

YEAR TO DATE LAST YEAR:	\$	37,899
YEAR TO DATE THIS YEAR:	\$	62,504
DIFFERENCE:	\$	24,605

PERCENTAGE CHANGE:

64.92%

BUDGETED REVENUE:	\$	243,000
PERCENTAGE OF YEAR COMPLETED :		25.00%
PERCENTAGE OF REVENUE TO DATE :		25.72%
PROJECTION OF ANNUAL REVENUE :	\$	350,160
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	107,160
EST. PERCENT DIFF ACTUAL TO BUDGET		44.1%

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

MONTH DIST	12-13	13-14	14-15	15-16	16-17
MAY	\$ 16,579	\$ 14,687	\$ 54,685	\$ 19,862	\$ 19,435
JUNE	18,468	21,716	22,105	18,649	19,302
JULY	15,557	14,906	16,624	12,105	12,173
AUG	18,180	17,483	57,575	21,542	1
SEPT	18,222	20,530	12,653	20,756	1
OCT	54,763	14,523	17,202	13,977	1
NOV	17,307	57,598	18,515	18,160	1
DEC	18,450	16,093	18,766	21,032	
JAN	17,678	21,370	21,506	19,274	
FEB	17,157	18,831	20,211	18,616	
MARCH	14,579	17,343	15,342	18,762	
APRIL	17,253	13,637	7,870 *	16,136	
TOTAL	\$ 244,193	\$ 248,717	\$ 283,054	\$ 218,871	\$ 50,910
MTH AVG	\$ 20,349	\$ 20,726	\$ 23,588	\$ 18,239	\$ 16,970
BUDGET	\$ 222,328	\$ 205,814	\$ 241,766	\$ 203,252	\$ 221,186

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

YEAR TO DATE LAST YEAR :	\$ 50,616
YEAR TO DATE THIS YEAR :	\$ 50,910
DIFFERENCE :	\$ 294

PERCENTAGE OF CHANGE:

0.58%

BUDGETED REVENUE:	\$ 221,186
PERCENTAGE OF YEAR COMPLETED :	25.00%
PERCENTAGE OF REVENUE TO DATE :	23.02%
PROJECTION OF ANNUAL REVENUE :	\$ 220,142
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (1,044)
EST. PERCENT DIFF ACTUAL TO BUDGET	-0.5%

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

Note 1 - Received payments in December 2015