

EST. 1960

# Willowbrook

835 Midway Drive  
Willowbrook, IL 60527-5549

Phone: (630) 323-8215 Fax: (630) 323-0787 www.willowbrookil.org

## AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION  
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON  
MONDAY, NOVEMBER 14, 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) August 8, 2016 Regular Meeting of the Finance & Administration Committee
4. UPDATE – Status of Official Payments credit card processor
5. UPDATE – Status of Fraudulent Check Issue
6. DISCUSSION – Draft Travel and Business Expense Policy
7. REPORT – Special Recreation Tax Levy
8. REPORT – Monthly Disbursement Reports – August, September & October 2016
9. 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
10. VISITOR'S BUSINESS
11. COMMUNICATIONS
12. ADJOURNMENT



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MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, AUGUST 8, 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, Director of Finance Carrie Dittman and guest Debbie Crabtree of Sikich LLP. Chairman Umberto Davi was absent.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Finance/Administration Committee held on Monday, July 11, 2016 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

**4. PRESENTATION – Payroll Tax & Benefit Compliance Assessment Overview (Draft) by Sikich LLP**

Director Dittman noted that earlier this year the Village hired Sikich LLP to perform an assessment of the Village's payroll tax and benefit compliance. As the Village just converted to a new financial software, the timing was right to take a look at our procedures to ensure that the Village was complying with the IRS regulations on payroll so that we could make any necessary changes to our new software.

Debbie Crabtree from Sikich worked on the assessment and made a brief presentation to go over what work had been performed so far; Sikich's draft report is included in the packet. Sikich has made various recommendations along the way, which the Village has already been incorporating into its procedures in advance of receiving the final report. Debbie reported that new IRS changes regarding travel have just been released, and these will be incorporated into the final report. A few typographical errors were noted by Trustee Neal which will also be corrected before final report issuance.

**5. REPORT – Monthly Disbursement Reports – July 2016**

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

- Total cash outlay for all Village funds – \$1,128,892. Fiscal Year to Date is \$3,458,312.
- Payroll for active employees including all funds - \$314,983 (2 payrolls this month). The average payroll for the year was \$160,968.
- Average daily outlay of cash for all Village funds – \$36,416. Fiscal year to date daily average is \$37,595.
- Average daily expenditures for the General Fund - \$24,006. Fiscal year to date average is \$24,385.

**6. REPORT – Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax**

All revenues are fiscal year to date collections through July 31, 2016 (unaudited):

- Sales tax receipts - \$850,143 up 3.45% from the prior year. Trending 8.9% over budget.

- Income Tax receipts - \$251,630 down 17.86% compared to the prior year, 1.0% over budget.
- Utility tax receipts - \$228,474 up 0.16% from the prior year, 2.7% under budget, consisting of:
  - Telecomm tax - \$105,312, down 2.04%.
  - Northern IL gas - \$23,113, down 3.34%
  - ComEd - \$101,195, up 4.05%
- Places of Eating Tax receipts - \$134,909 up 2.02% compared to the prior year, trending 11.3% over budget.
- Fines - \$32,612 down 19.34% compared with the prior year, 17.48% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$189,734 up 79.83% from the prior year receipts, trending 31.3% above budget. The budget for the first 4 months of FY 2016/17 was reduced due to the Rt. 83/63<sup>rd</sup> St. intersection cameras being out of service due to the road construction project.
- Building Permit receipts - \$60,391 up 16.23% from the prior year.
- Water sales receipts - \$838,633 up 6.25% from the prior year, 1.12% below budget.
- Hotel/Motel Tax receipts - \$62,504 up 64.92% 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 - \$50,910 up 0.58% compared with the prior year, 0.5% below budget.

The reports above were approved by Trustee Neal.

## **7. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

## **8. COMMUNICATIONS**

There were no communications received.

## **9. ADJOURNMENT**

Motion to adjourn at 6:01 p.m. was made by Trustee Neal. Motion carried.

(Minutes transcribed by: Carrie Dittman, 8/30/2016)

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

**AGENDA ITEM DESCRIPTION**

**DISCUSSION – Draft Travel and Business Expense Policy**

**COMMITTEE REVIEW**

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date: 11/14/2016

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

**BACKGROUND**

On July 22, 2016, Governor Rauner signed the Local Government Travel Expense Control Act (Public Act 99-604) into law. The Act requires school districts, community college districts, and all non-home rule units of local government adopt by ordinance or resolution a local expense reimbursement policy and approve by roll call vote of the corporate authorities any expenses of the Village that exceed the maximum allowable reimbursement established by the local policy. The Act also prohibits the reimbursement of entertainment expenses, which includes shows, amusements, theaters, circuses or sporting events.

The Act takes effect on January 1, 2017. The Village must adopt a local expense reimbursement policy before then, which should include the types of official business for which travel, meal and lodging expenses are allowed, the maximum allowable reimbursement, and a standard form for submission of expenses.

**REQUEST FOR FEEDBACK**

We believe the attached draft policy encompasses the key requirements of the Act. We would appreciate any suggestions or edits to this draft policy, which will then be presented to the Village Board for adoption before January 1, 2017.

**STAFF RECOMMENDATION**

N/A

## VILLAGE OF WILLOWBROOK

### TRAVEL AND BUSINESS EXPENSE POLICIES AND PROCEDURES

#### **Section 1. Purpose**

The purpose of the Village of Willowbrook Travel and Business Expense Policies and Procedures (“Expense Policy”) is to effectively regulate reimbursement of all travel, meal and lodging expenses of the Village’s Officials and employees. The Expense Policy is established pursuant to the Local Government Travel Expense Control Act, Public Act 99-604. Each Public Official and Employee is responsible for assuring that expenditures are prudent and necessary to effectively fulfill their duties to the Village.

#### **Section 2. Applicability/Effective Date**

This Expense Policy shall apply to all Elected Officials, Appointed Officials and Employees of the Village of Willowbrook.

This Expense Policy is to be effective: **January 1, 2017.**

#### **Section 3. Definitions**

“Act” is the Local Government Travel Expense Control Act, Public Act 99-604.

“Authorized Individual” shall mean a public Official or Employee, whether elected, appointed or employed, who is authorized to incur travel and travel related or business expenses in the performance of his or her duties.

“Entertainment” includes, but is not limited to, shows, amusements, theaters, circuses, sporting events, or any other place of public or private entertainment or amusement, unless ancillary to the purpose or program or event.

“Public Entity” is the Village of Willowbrook.

“Travel” means any expenditure directly incident to official travel by Employees and Officers of the Village, involving reimbursement to travelers or direct payment to private agencies providing transportation or related services.

#### **Section 4. Authority to Incur Travel and/or Business Expenses**

A. The Village hereby recognizes that certain travel and business expenses are necessary and proper for the efficient conduct of public business. Such travel and business expenses are properly incurred for performing mandated, job-required duties (such as investigating usefulness of equipment or services to a particular government requirement) and/or are related to attendance at schooling, conferences, seminars, meetings and workshops, where such attendance

is necessary for continuing education, or is deemed worthwhile for reasons including but not limited to, networking, marketing and/or facilitating the duties of the office or business of the Village.

B. The Village, through its budget system, shall maintain control of travel and business expenses for Officials and Employees, which shall provide for the efficient and economical conduct of official business.

C. Prior authorization for travel planned by an Employee during a budget year shall be obtained as part of the approved budget for each department. All travel and business expenses by an Employee must be authorized by the Village Administrator.

D. If a member of the Village Board of Trustees finds it necessary to incur travel and/or business expenses, and when the expenses are within the intent of the annual adopted budget, the expenditures are authorized.

E. Summary reports of travel to conferences, conventions, seminars and/or meetings may be reported, if required, to the Village Board of Trustees, Village Administrator or Department Head.

#### **Section 5. Allowable Expenses**

A. Travel and/or business expenses shall be limited to those expenses necessarily incurred by the Official/Employee in the performance of duties related to the functions and responsibilities of the Official/Employee.

Without securing additional approval of the Village Board of Trustees, the maximum allowable expense to be incurred by any Official or Employee in any budget year for travel and business expenses shall be \$2,500.00.

B. Business expenses shall apply to those expenditures which are incurred in the performance of a public purpose, including attending meetings with government officials, seminars and training programs, pick-up and delivery of parts and/or equipment, community programs and any other related purposes.

#### **Section 6. Funding**

A. All travel requires prior written authorization.

B. Except as hereinafter set forth, all travel requires the completion and submittal to the Village Administrator of the Travel Expense Reimbursement Request Form, as attached hereto and incorporated herein as Exhibit 1. All expenses incurred for which reimbursement is sought must be accompanied by the original receipt for such expenditures.

C. Travel advances may be issued to an Authorized Individual prior to departure on an authorized trip. The advance payment will be predicated on the amount estimated as set forth

in the Travel Expense Advance Request Form, attached hereto as Exhibit 2. If an authorized travel advance is less than the approved actual expense, the difference will be paid to the Authorized Individual following travel, and upon proper receipts being provided. If the travel advance is greater than the actual or allowed travel expense, then the difference shall be reimbursed to the Village within thirty (30) days after return of the Authorized Individual.

D. All Authorized Individuals are required to ensure that vendors are made aware of and provided with the Village's tax exemption information whenever applicable.

### **Section 7. Travel Expense Reimbursement Request Form**

The Finance Department shall provide a Travel Expense Reimbursement Request Form, attached hereto as Exhibit 1, to be used by each Authorized Individual for travel requests, expenses and reimbursements and mileage allowances, for use for all expenditures and reimbursements sought.

No Travel Expense Reimbursement Request Form shall be required to be submitted for expenses, in connection with travel, that are billed directly to the Village.

The Director of Finance shall cause requests for travel expense and reimbursement to be verified before payment is made therefore.

### **Section 8. Meal Allowances and Accommodations**

#### **A. Meals**

For the purpose of reimbursements, the allowances for meals shall be based on the schedule set forth by the Internal Revenue Service for all cities within the continental United States.

If meals are provided as a part of the registration fee for the authorized travel, no additional meal allowances will be paid or reimbursed.

Employees not covered by the Village's collective bargaining agreement shall be entitled to reimbursement for lunch when the training encompasses one (1) full business day. Partial day training shall not be entitled to lunch reimbursement. If a non-covered Employee is required to stay overnight, the non-covered Employee may submit for meal expenses for breakfast, lunch and dinner on the required form.

Meals for Business Associates, which are paid for by the Authorized Individual as part of appropriate conduct of public business, shall be deemed a legitimate expenditure for the Village's Officers and Employees, and reimbursement may properly be sought therefore. The Authorized Individual must disclose the name, title and organization of the Business Associate and the business purpose of the meal. In such circumstances, the Business Associate's meal is not subject to authorized Internal Revenue Service allowances.

In accordance with the Sergeants and Police Officers collective bargaining agreement, Section 11.2 On-Duty Training, "when a covered member is required to attend training which lasts three (3) or more days, covered member may submit for lunch meal expenses on the required form, not to exceed the state allowance. If a covered member is required to stay overnight, covered member may submit for meal expenses for breakfast, lunch and dinner on the required form, not to exceed the state allowance."

B. Accommodations

Hotel or accommodations allowances will be made when travel extends overnight and requires lodging, at the single occupancy rate (unless an Authorized Individual determines to share accommodation with another Authorized Individual). An Authorized Individual taking a guest shall pay any cost differences for double occupancy. The Government Room Rate shall be sought in all circumstances, unless not available. Room service, and additional room expenses (movie rental, valet, minibar, etc.) will not be paid and/or reimbursed.

C. Exclusions

1. Alcoholic beverages are excluded from reimbursement for any meal and/or accommodation.

2. Expenses related to entertainment are excluded from reimbursement, unless such entertainment is ancillary to the purpose or program or event. For example, "ancillary" means those entertainment events which are included in the registration cost of a convention or seminar.

D. Exceptions

Any exceptions to this Policy must be granted in writing by the Village Administrator.

**Section 9. Transportation**

A. All travel must be on a convenient and mainly traveled route. If an Authorized Individual travels by an indirect route for his/her convenience, any extra costs shall be borne by the Authorized Individual. Air travel shall be at the coach fare.

B. If a privately-owned automobile is used for travel, the Authorized Individual shall be entitled to a mileage reimbursement at a cents-per-mile rate equal to the Internal Revenue Service allowable rate then in effect. When two or more Officers or Employees are attending the same travel related event, carpooling should be practiced whenever possible. The actual odometer reading from the Village Hall, located at 835 Midway Drive, Willowbrook, IL to destination and return to the Village Hall shall be used for mileage calculation purposes.

C. Transportation by common carrier which has not been prepaid, and for which the Authorized Individual seeks reimbursement, must be substantiated by the **original** receipt from the common carrier.

D. Transportation by charter vehicle may be authorized when deemed to be the most economical method of travel considering the nature of the business, the number of people making the trip and the most efficient and economical means of travel.

#### **Section 10. Reimbursable Incidental Expenses**

An Authorized Individual may be reimbursed for incidental travel expenses incurred during the course of travel. Such incidental travel expenses include, but are not limited to, the following:

1. Registration fees, convention, conference, seminars and/or training fees.
2. Taxi/Rideshare, and airport or hotel limousine fares.
3. Car rentals.
4. Storage or baggage fees.
5. Tolls.
6. Parking fees.
7. Telephone and facsimile charges relating to official business.
8. Tips for parking attendants and baggage handling.
9. Public Transportation.

Any incidental expense for which reimbursement is being sought shall be accompanied by receipt.

#### **Section 11. Emergencies**

In the event of an emergency necessitating travel or the incurrence of a business expense, the requirements of this Expense Policy shall be waived prior to travel or incurring the expense. However, within thirty (30) days of any emergency expenditure, the Expense Request Form shall be completed and filed with the appropriate office for reimbursement and to document the emergency. Report of any emergency expenditure shall be provided to the Village Board of Trustees in an open meeting.

#### **Section 12. Auditing**

All Expense Request Forms shall be submitted to the Finance Department no later than thirty (30) days before travel or the business expense is expected to be incurred for estimated expenses, or within thirty (30) days after the travel or business expense has been incurred for auditing by the Director of Finance.

#### **Section 13. Official Documents**

In compliance with the Act, all documents and information submitted in regard to travel and/or business expenses in accordance with these Policies and Procedures are declared to be "public records" and subject to disclosure under the Illinois Freedom of Information Act, 5 ILCS 140/1 *et seq.*

**Section 14. Fraudulent Claims**

Claims submitted pursuant to these Policies and Procedures must be signed by the Authorized Individual, which signature shall serve as verification of the true and correct nature of the funds being sought therein. Any individual who makes or aids in the making of a false or fraudulent claim shall be guilty of a violation against the Village and, if found guilty of same, shall be punished as provided in the Village's Personnel Manual. In addition, any individual who receives an advance or reimbursement by use of a false claim, shall be liable for repayment of the amount.

**Section 15. Spouse/Guest/Personal Travel Combined with Business**

Travel expenses for family members or guests are not reimbursable. However, a guest may share accommodations as long as there is no additional cost to the Village as a result.

**Section 16. Supersede/Conflict in Policies and/or Procedures**

These Policies and Procedures supersede any other policy or procedure currently in effect to the extent such policy or procedure is in conflict with that provided herein.



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## TRAVEL EXPENSE REIMBURSEMENT REQUEST

TO: VILLAGE ADMINISTRATOR

FROM: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

MEETING/TRAINING ATTENDED: \_\_\_\_\_

DATES OF ATTENDANCE: \_\_\_\_\_

**IN ACCORDANCE WITH THE VILLAGE'S TRAVEL AND BUSINESS EXPENSE POLICIES AND PROCEDURES, I REQUEST REIMBURSEMENT OF THE FOLLOWING EXPENSES I INCURRED WHILE ATTENDING MEETING/TRAINING:**

**MILEAGE\*:** MILES: \_\_\_\_\_ X .54 = \$ \_\_\_\_\_

\*per current IRS mileage rate in effect

**MEALS:**

BREAKFAST: \$ \_\_\_\_\_

LUNCH: \$ \_\_\_\_\_

DINNER: \$ \_\_\_\_\_

**TUITION FEES:** \$ \_\_\_\_\_

**AIRFARE:** \$ \_\_\_\_\_

**HOTEL:** \$ \_\_\_\_\_

**TOLLS:** \$ \_\_\_\_\_

**PARKING:** \$ \_\_\_\_\_

**MISC. EXPENSES (itemized):** \$ \_\_\_\_\_

\$ \_\_\_\_\_

**ORIGINAL RECEIPTS FOR EACH EXPENSE MUST BE ATTACHED BEFORE REIMBURSEMENT WILL BE PROCESSED**

**TOTAL REIMBURSEMENT REQUEST:** \$ \_\_\_\_\_

**Acct. Number** \_\_\_\_\_

**APPROVED** \_\_\_\_\_  
Village Administrator

**Mayor**

Frank A. Trilla

**Village Clerk**

Leroy R. Hansen

**Village Trustees**

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Umberto Davi

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Carrie Dittman

## TRAVEL EXPENSE ADVANCE REQUEST

TO: VILLAGE ADMINISTRATOR

FROM: \_\_\_\_\_ DATE: \_\_\_\_\_

TITLE: \_\_\_\_\_

MEETING/TRAINING TO BE ATTENDED: \_\_\_\_\_

DATES OF PLANNED ATTENDANCE: \_\_\_\_\_

**IN ACCORDANCE WITH THE VILLAGE'S TRAVEL AND BUSINESS EXPENSE POLICIES AND PROCEDURES, I REQUEST AN ADVANCE OF THE FOLLOWING EXPENSES I PLAN TO INCUR WHILE ATTENDING MEETING/TRAINING:**

TUITION FEES: \$ \_\_\_\_\_

AIRFARE: \$ \_\_\_\_\_

HOTEL: \$ \_\_\_\_\_

MISC. EXPENSES (itemized): \$ \_\_\_\_\_

\$ \_\_\_\_\_

REASON WHY ADVANCE IS NECESSARY: \_\_\_\_\_

**ORIGINAL RECEIPTS FOR EACH EXPENSE MUST BE SUBMITTED UPON RETURN FROM MEETING/TRAINING AND ANY UNUSED ADVANCE MUST BE REMITTED BACK TO THE VILLAGE WITHIN 30 DAYS OF RETURN**

TOTAL ADVANCE REQUEST: \$ \_\_\_\_\_

Acct. Number \_\_\_\_\_

APPROVED \_\_\_\_\_

Village Administrator



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## COMMITTEE MEETING AGENDA ITEM SUMMARY SHEET

### AGENDA ITEM DESCRIPTION

REPORT - Special Recreation Tax Levy

### COMMITTEE REVIEW

- Finance/Administration  
 Municipal Services  
 Public Safety  
 Meeting Date: 11/14/16

- 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 17-18 expenditures and what is ADA eligible. Below is a summary of the Special Recreation projects being considered, which was prepared by and Temporary Interim Parks & Recreation Superintendent John Fenske.

Since FY 2006, the Board levied the tax as an alternative to funding expenditures out of the regular General Fund sources. Currently, the tax impact for a homeowner with a market value of \$300,000 is approximately \$18.93. 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 28, 2016 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, which is the same as the current levy. At this amount, the tax impact for a home owner with a home market value of \$300,000 would be approximately \$18.32. This is a 0% (\$0) change from the prior year's levy, and includes amounts planned for ADA accessibility at Willow Pond Park. All tax collected is restricted to be used on special recreation activities. As of April 30, 2016, the Village has \$79,959 in accumulated special recreation tax funds to be used for this purpose.

The tax levy from last year vs. compared to the 2016 requested levy is as follows:

	<u>Tax Levy Year 2016</u>	<u>Tax Levy Year 2015</u>
Gateway membership	\$ 37,785	\$ 37,045
Staff costs	5,400	5,400
ADA Accommodations	6,575	6,575
Park Landscape Supplies	4,600	4,600
Park Improvements	104,035	<u>21,000</u>
Less: reserve at 4/30/2016	(79,959)	
Less: est. add'l reserve at 4/30/17	(3,816)	
<b>Total Levy</b>	<b>\$ 74,620</b>	<b>\$ 74,620</b>

### REQUEST FOR FEEDBACK (if any)

### STAFF RECOMMENDATION (if any)

Staff recommends approving the 2016 Special Recreation Tax Levy and bringing forth to the Village board meeting on Nov 28.

Notes for 2016 Special Recreation Tax Levy

	<u>2016</u>
A. Gateway SRA membership. Based on 2% dues increase. (Account 01-20-590-518)	<b>\$37,785.27</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>\$ 5,400</b>
C. ADA Accommodations.	
1. Projections based on previous years to provide assistance for 1:1 aides. We are anticipating costs for FY 16-17 to be approximately \$5000. Allocate \$5,000 for FY 17-18 (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 Items C1 – C6</b>
D. ADA Park Improvements.	
1. Contribution towards ADA accessibility at Willow Pond (Account 01-20-590-521)	<b>\$104,035.00</b>
Total Expense	<b>\$158,395.27</b>
Less: Estimated Amount of Restricted SRA Funds as of 4/30/17	<b>- \$83,775.00</b>
<b>Total for 2016 Special Recreation Tax Levy</b>	<b>\$74,620.00</b>

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

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>GROSS PAYROLL (ACTIVE &amp; POLICE PENSION)</u>	<u>Note 1 HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY	\$ 265,430.11	\$ 189,255.84		
MAY	326,911.09	243,407.01	\$ 163,229.59 <b>2</b>	\$ 1,188,233.64
JUNE	368,931.28 <b>1</b>	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	131,056.97 <b>1</b>	130,422.46		
AUG	492,424.14	259,571.74	174,863.73 <b>3</b>	\$ 1,188,339.04
SEPT	480,705.37 <b>1</b>	128,540.26		
SEPT	687,025.00	154,733.70		
SEPT		210,019.82	4,804.55	\$ 1,665,828.70
OCT	283,777.53	147,820.98		
OCT	401,974.51	212,080.70	227,572.17 <b>4</b>	\$ 1,273,225.89
NOV				\$ -
DEC				\$ -
DEC - safety				\$ -
JAN				\$ -
JAN				\$ -
FEB				\$ -
FEB				\$ -
MAR				\$ -
MAR				\$ -
MAR				\$ -
APR				\$ -
APR				\$ -
	<u>\$ 4,524,810.41</u>	<u>\$ 2,462,257.71</u>	<u>\$ 598,637.51</u>	<u>\$ 7,585,705.63</u>

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

**Note 2** Purchase of 3 squad cars (approved as separate agenda item May 9) & bond interest payment due before next board meeting.

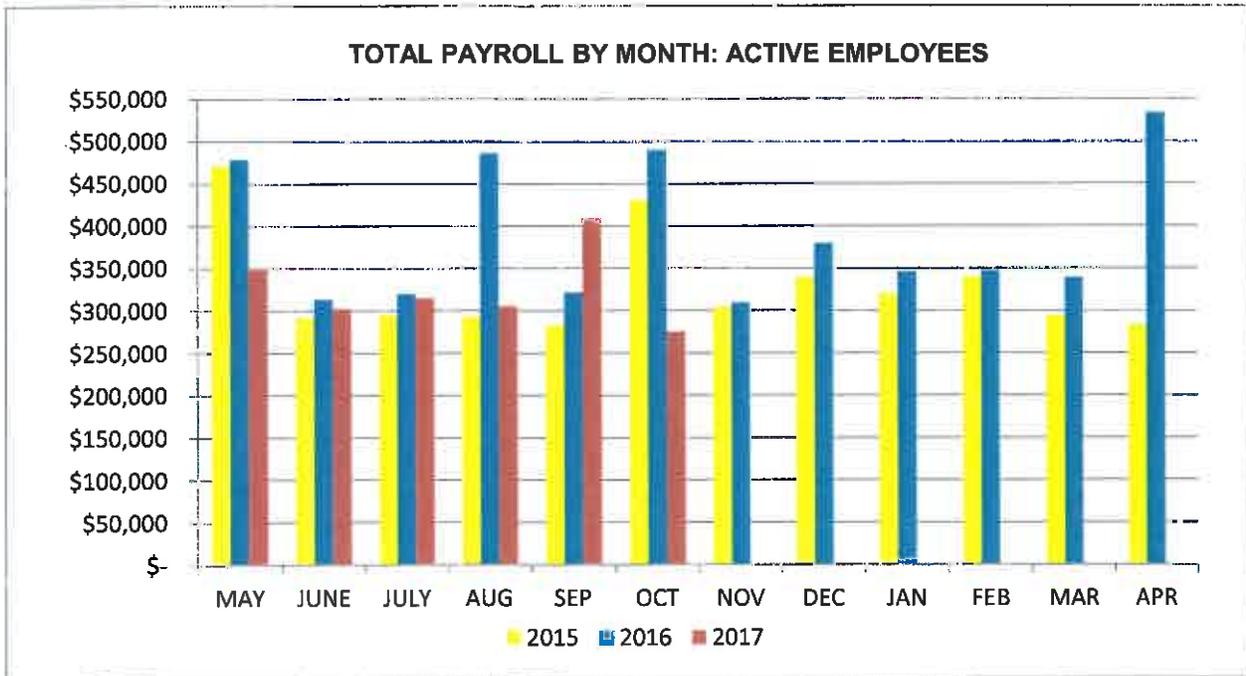
**Note 3** Includes payment to Am-Coat Painting of \$168,314.40 for 3 MG standpipe repainting

**Note 4** Includes 2 payments to Crowley-Sheppard Asphalt approved separately by Village Board

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

**MONTHLY PAYROLL TOTALS (ACTIVE EMPLOYEES ONLY)**

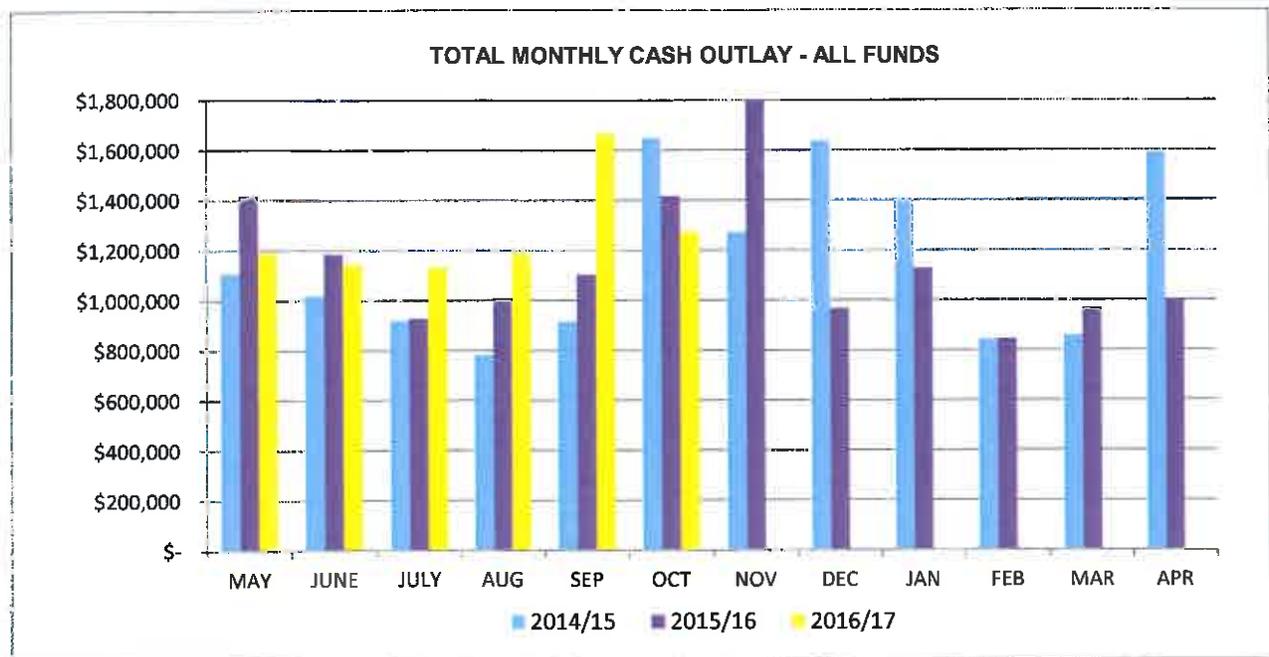
MONTH	FISCAL 2015	# of payrolls	FISCAL 2016	# of payrolls	FISCAL 2017	# of payrolls
MAY	\$ 470,295	3	\$ 478,815	3	\$ 348,394	2
JUNE	291,365	2	313,049	2	302,429	2
JULY	294,243	2	320,009	2	314,983	2
AUG	291,799	2	485,924	2	305,498	2
SEP	281,936	2	321,599	2	408,797	3
OCT	430,136	3	489,679	3	275,405	2
NOV	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		
<b>TOTAL</b>	<b>\$ 3,938,547</b>	<b>26</b>	<b>\$ 4,664,069</b>	<b>27</b>	<b>\$ 1,955,506</b>	<b>13</b>
AVERAGE PAYROLL	\$ 151,483		\$ 172,743		\$ 150,424	
CHANGE FROM PRIOR YEAR	2.32%		14.04%		-12.92%	



**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 ***	1,188,339 #	38,334	32,491
SEP	915,354 *	1,102,832	1,665,829 #	55,528	36,761
OCT	1,647,789 *	1,417,022 ***	1,273,226	41,072	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
<b>TOTAL</b>	<b>\$ 13,992,094</b>	<b>\$ 13,775,157</b>	<b>\$ 7,585,706</b>		
<b>AVERAGE</b>	<b>\$ 1,166,008</b>	<b>\$ 1,147,930</b>	<b>\$ 1,264,284</b>	<b>\$ 41,286</b>	<b>\$ 37,730</b>

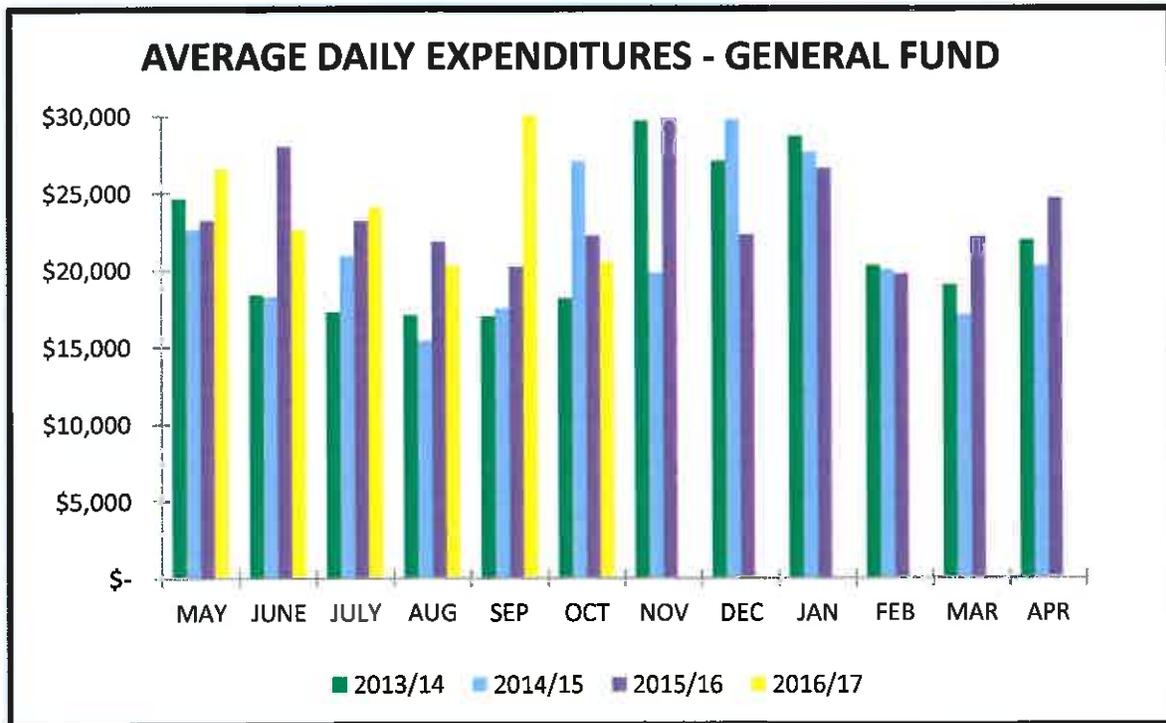
- \* Includes payment to FBG Corp. for Village Hall remodel
- \*\* Includes payment to DuPage County of \$670,519.93 for remaining TIF funds
- \*\*\* Includes retirement payout
- \*\*\*\* Includes final sales tax sharing payment on Town Center (typically paid in Dec)
- # Includes payment to Am-Coat Painting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



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

<u>MONTH</u>	<u>FISCAL 2013/14</u>	<u>FISCAL 2014/15</u>	<u>FISCAL 2015/16</u>	<u>FISCAL 2016/17</u>
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	20,266
SEP	16,988	17,512	20,205	31,190
OCT	18,151	27,062	22,217	20,454
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    \$    24,177



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

MONTH	SALE DIST MADE	12-13	13-14	14-15	15-16	16-17
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	331,887
SEPT	JUNE	336,664	338,139	330,203	349,847	398,196
OCT	JULY	291,508	300,405	318,631	306,409	316,266
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	
<b>TOTAL</b>		<b>\$ 3,677,745</b>	<b>\$ 3,644,970</b>	<b>\$ 3,679,794</b>	<b>\$ 3,788,231</b>	<b>\$ 1,896,492</b>
<b>MTH AVG</b>		<b>\$ 306,479</b>	<b>\$ 303,747</b>	<b>\$ 306,650</b>	<b>\$ 315,686</b>	<b>\$ 316,082</b>
<b>BUDGET</b>		<b>\$ 3,493,374</b>	<b>\$ 3,447,000</b>	<b>\$ 3,450,000</b>	<b>\$ 3,600,000</b>	<b>\$ 3,600,000</b>

YEAR TO DATE LAST YEAR : \$ 1,806,271  
 YEAR TO DATE THIS YEAR : \$ 1,896,492  
 DIFFERENCE : \$ 90,221

PERCENTAGE CHANGE :

4.99%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 52.68%  
 PROJECTION OF ANNUAL REVENUE : \$ 3,977,448  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 377,448  
 EST. PERCENT DIFF ACTUAL TO BUDGET 10.5%

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

<b>MONTH</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>
MAY	\$ 107,307	\$ 145,711	\$ 129,077	\$ 153,084	\$ 116,485
JUNE	56,417	49,504	48,077	63,573	55,680
JULY	72,448	75,818	79,570	89,698	79,465
AUG	45,462	47,106	46,418	52,054	46,276
SEPT	45,094	45,955	45,391	49,578	50,547
OCT	71,005	80,177	80,992	87,136	74,694
NOV	53,652	53,084	54,604	57,454	
DEC	44,277	42,371	41,059	44,933	
JAN	68,634	78,464	69,567	84,307	
FEB	81,019	83,270	103,795	92,258	
MARCH	45,430	47,560	45,280	53,411	
APRIL	78,886	83,170	92,531	82,644	
<b>TOTAL</b>	<b>\$ 769,631</b>	<b>\$ 832,190</b>	<b>\$ 836,361</b>	<b>\$ 910,130</b>	<b>\$ 423,147</b>
<b>MTH AVG</b>	<b>\$ 64,136</b>	<b>\$ 69,349</b>	<b>\$ 69,697</b>	<b>\$ 75,844</b>	<b>\$ 70,525</b>
<b>BUDGET</b>	<b>\$ 646,306</b>	<b>\$ 725,760</b>	<b>\$ 787,000</b>	<b>\$ 634,095</b>	<b>\$ 740,418</b>

**Boxed Numbers - Village has not yet received distribution**

YEAR TO DATE LAST YEAR: \$ 495,123  
 YEAR TO DATE THIS YEAR: \$ 423,147  
 DIFFERENCE: \$ (71,976)

PERCENTAGE CHANGE:

-14.54%

BUDGETED REVENUE: \$ 740,418  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 57.15%  
 PROJECTION OF ANNUAL REVENUE : \$ 777,824  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 37,406  
 EST. PERCENT DIFF ACTUAL TO BUDGET

5.1%

**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	79,068
SEPT	97,521	85,886	80,670	83,767	80,232
OCT	91,554	91,517	78,849	84,774	83,653
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	
<b>TOTAL</b>	<b>\$ 1,129,481</b>	<b>\$ 1,047,254</b>	<b>\$ 1,047,254</b>	<b>\$ 971,916</b>	<b>\$ 471,427</b>
<b>MTH AVG</b>	<b>\$ 97,367</b>	<b>\$ 94,123</b>	<b>\$ 87,271</b>	<b>\$ 80,993</b>	<b>\$ 78,571</b>
<b>BUDGET</b>	<b>\$ 1,163,633</b>	<b>\$ 1,160,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,075,000</b>	<b>\$ 1,000,000</b>

YEAR TO DATE LAST YEAR: \$ 474,131  
 YEAR TO DATE THIS YEAR: \$ 471,427  
 DIFFERENCE: \$ (2,704)

PERCENTAGE CHANGE:

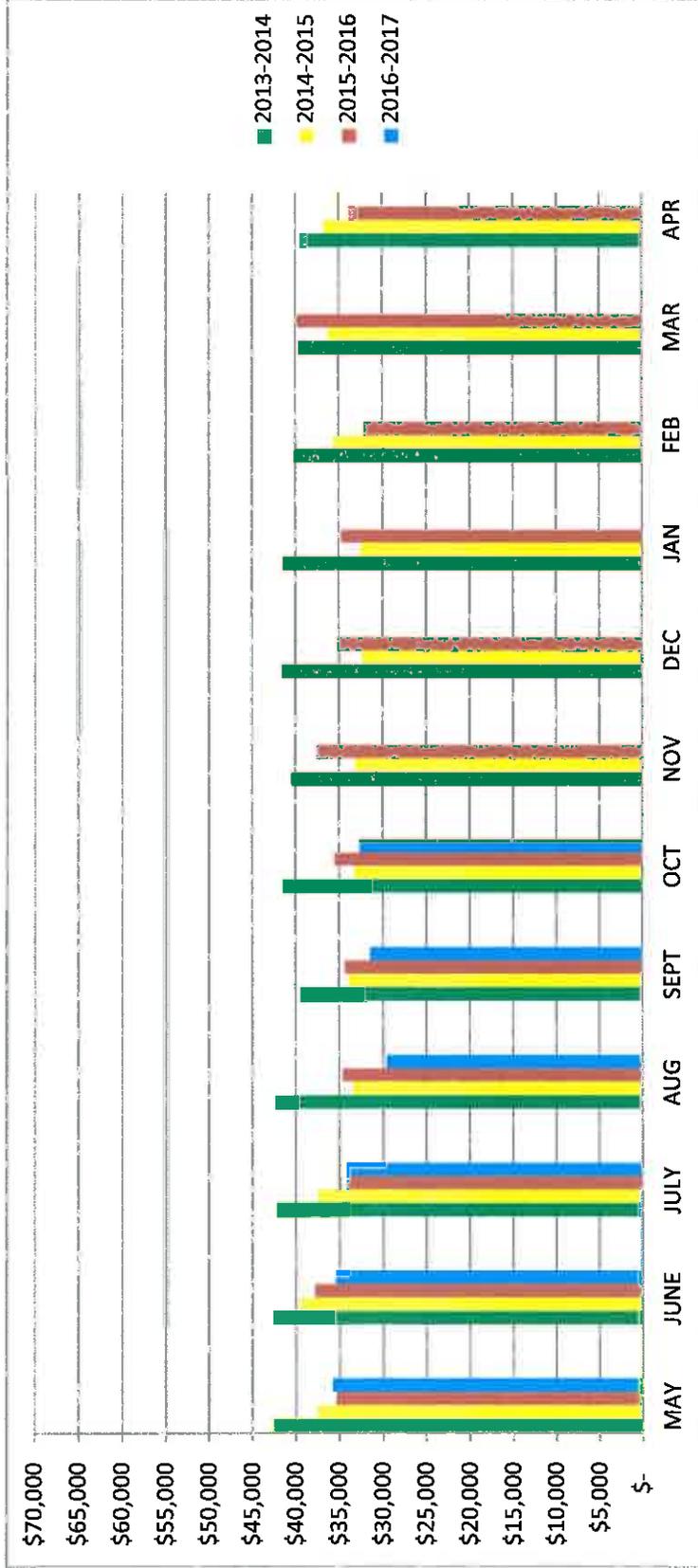
**-0.57%**

BUDGETED REVENUE: \$ 1,000,000  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 47.14%  
 PROJECTION OF ANNUAL REVENUE : \$ 966,374  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (33,626)  
 EST. PERCENT DIFF ACTUAL TO BUDGET **-3.4%**

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>
<b>MAY</b>	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525	\$ 35,456	\$ 35,774
<b>JUNE</b>	44,146	68,291	42,409	39,536	37,901	35,405
<b>JULY</b>	47,817	43,194	42,081	37,504	34,148	34,133
<b>AUG</b>	45,385	42,446	42,164	33,430	34,626	29,565
<b>SEPT</b>	44,870	43,089	39,419	33,909	34,389	31,506
<b>OCT</b>	45,249	42,717	41,333	33,239	35,567	32,636
<b>NOV</b>	45,682	44,479	40,398	33,142	37,509	
<b>DEC</b>	43,687	42,474	41,474	32,322	35,136	
<b>JAN</b>	46,094	44,272	41,338	32,454	34,752	
<b>FEB</b>	44,813	43,250	40,051	35,607	32,046	
<b>MAR</b>	40,246	42,291	39,527	36,250	39,967	
<b>APR</b>	43,417	42,541	39,390	36,717	33,877	
<b>TOTAL:</b>	<b>\$ 536,574</b>	<b>\$ 541,242</b>	<b>\$ 492,036</b>	<b>\$ 421,635</b>	<b>\$ 425,374</b>	<b>\$ 199,019</b>
		<b>YTD PRIOR YEAR</b>				<b>\$ 212,087</b>
		<b>YTD CURRENT YEAR</b>				<b>\$ 199,019</b>
		<b>DIFFERENCE</b>				<b>\$ (13,068)</b>
		<b>PERCENTAGE CHANGE</b>				<b>-6.16%</b>

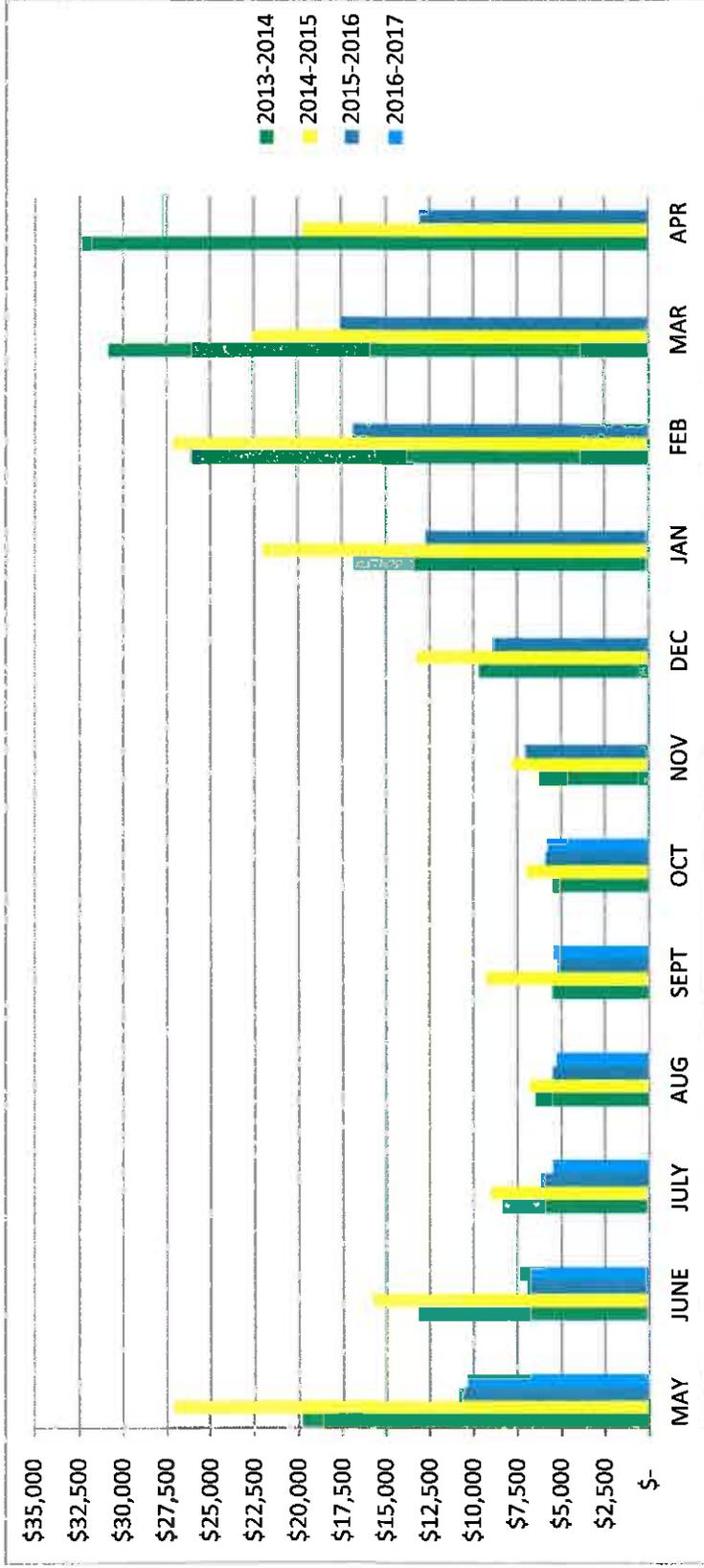
VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS



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	5,261
SEPT	5,190	5,214	5,485	9,298	5,187	5,386
OCT	5,141	5,450	5,431	6,986	5,873	5,747
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	
<b>TOTAL:</b>	<b>\$ 147,709</b>	<b>\$ 134,645</b>	<b>\$ 180,463</b>	<b>\$ 187,745</b>	<b>\$ 116,451</b>	<b>\$ 39,507</b>
				<b>YTD PRIOR YEAR</b>		<b>\$ 40,453</b>
				<b>YTD CURRENT YEAR</b>		<b>\$ 39,507</b>
				<b>DIFFERENCE</b>		<b>\$ (946)</b>
				<b>PERCENTAGE CHANGE</b>		<b>-2.34%</b>

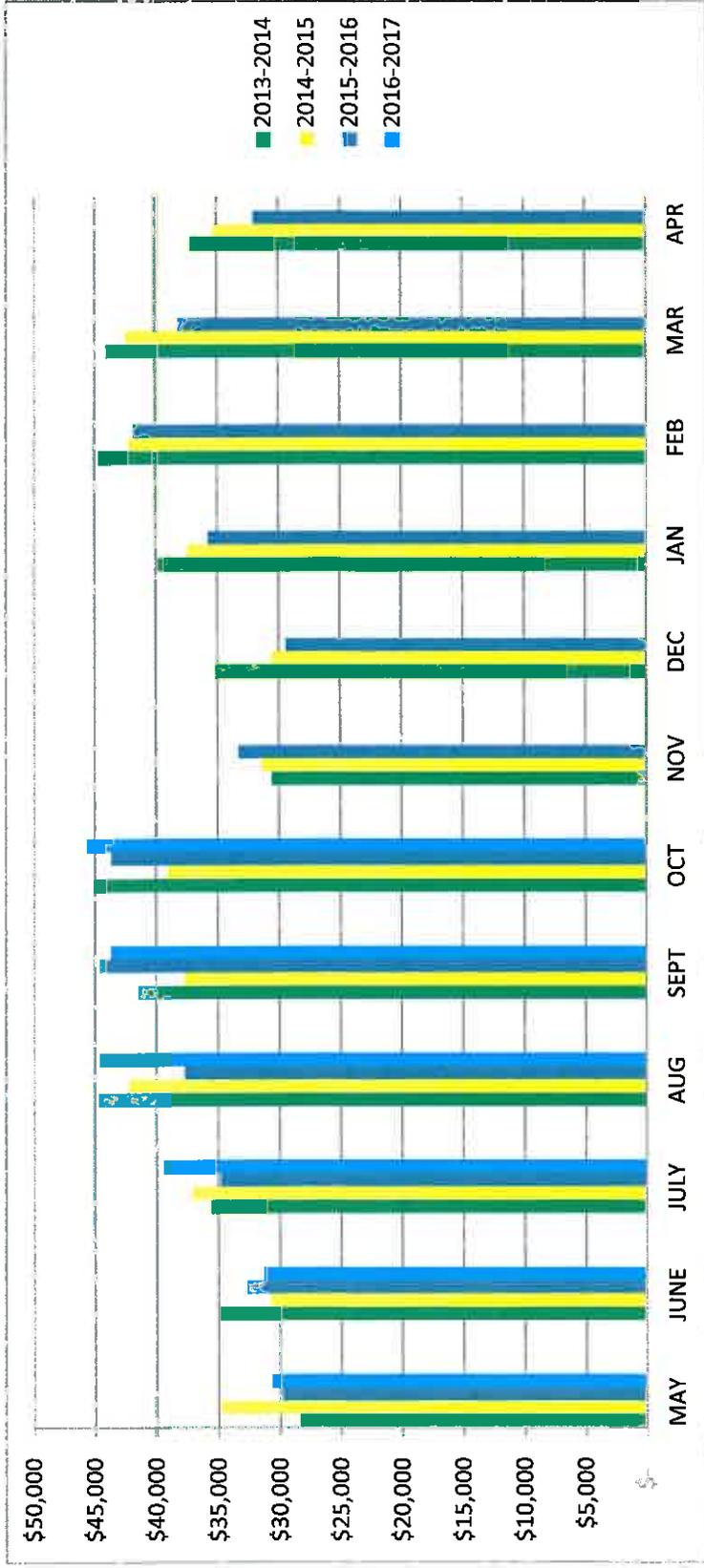
VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 NORTHERN ILLINOIS GAS  
 CASH BASIS



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>
<b>MAY</b>	\$ 38,971	\$ 39,884	\$ 28,332	\$ 34,830	\$ 29,829	\$ 30,662
<b>JUNE</b>	33,900	42,108	34,757	30,761	32,626	31,275
<b>JULY</b>	35,802	39,020	35,473	37,112	34,803	39,258
<b>AUG</b>	45,121	54,686	44,604	42,214	37,683	44,561
<b>SEPT</b>	55,597	49,745	41,416	37,735	44,502	43,660
<b>OCT</b>	37,872	43,915	44,973	39,066	43,645	45,590
<b>NOV</b>	36,682	33,992	30,575	31,474	33,301	
<b>DEC</b>	32,290	33,983	35,055	30,601	29,440	
<b>JAN</b>	38,464	37,255	39,885	37,443	35,753	
<b>FEB</b>	37,527	44,114	44,586	42,180	41,787	
<b>MAR</b>	39,185	42,121	43,930	42,448	38,065	
<b>APR</b>	35,722	37,773	37,084	35,331	32,026	
<b>TOTAL:</b>	\$ 467,133	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 235,006
				<b>YTD PRIOR YEAR</b>		\$ 223,088
				<b>YTD CURRENT YEAR</b>		\$ 235,006
				<b>DIFFERENCE</b>		\$ 11,918
				<b>PERCENTAGE CHANGE</b>		<b>5.34%</b>

VILLAGE OF WILLOWBROOK  
 UTILITY TAX  
 COMMONWEALTH EDISON  
 CASH BASIS



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

<b>MONTH</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>	<b>16-17</b>
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	43,496
SEPT	40,801	43,327	43,417	45,463	42,850
OCT	40,227	37,833	40,479	46,049	43,124
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	
<b>TOTAL</b>	<b>\$ 469,342</b>	<b>\$ 500,084</b>	<b>\$ 500,084</b>	<b>\$ 518,303</b>	<b>\$ 264,379</b>
<b>MTH AVG</b>	<b>\$ 38,945</b>	<b>\$ 39,112</b>	<b>\$ 41,674</b>	<b>\$ 43,192</b>	<b>\$ 44,063</b>
<b>BUDGET</b>	<b>\$ 450,581</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>	<b>\$ 460,000</b>	<b>\$ 475,000</b>

YEAR TO DATE LAST YEAR: \$ 266,910  
YEAR TO DATE THIS YEAR: \$ 264,379  
DIFFERENCE: \$ (2,531)

PERCENTAGE OF INCREASE:

**-0.95%**

BUDGETED REVENUE: \$ 475,000  
PERCENTAGE OF YEAR COMPLETED : 50.00%  
PERCENTAGE OF REVENUE TO DATE : 55.66%  
PROJECTION OF ANNUAL REVENUE : \$ 513,388  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 38,388  
EST. PERCENT DIFF ACTUAL TO BUDGET **8.1%**

## 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		15,130
SEPT		14,236		18,842		18,620		11,832		9,842
OCT		14,533		7,199		14,800		10,086		15,810
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	\$	73,394
MTH AVG	\$	12,443	\$	12,399	\$	14,222	\$	11,083	\$	12,232
BUDGET	\$	160,000	\$	145,000	\$	145,000	\$	145,000	\$	130,000

YEAR TO DATE LAST YEAR : \$ 74,815  
 YEAR TO DATE THIS YEAR : \$ 73,394  
 DIFFERENCE : \$ (1,421)

PERCENTAGE CHANGE

**-1.90%**

BUDGETED REVENUE: \$ 130,000  
 PERCENTAGE OF YEAR COMPLETED : 50.00%  
 PERCENTAGE OF REVENUE TO DATE : 56.46%  
 PROJECTION OF ANNUAL REVENUE : \$ 130,467  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 467  
 EST. PERCENT DIFF ACTUAL TO BUDGET **0.36%**

**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	84,520
SEPT	35,300	76,050	46,240	3,559	81,365
OCT	46,200	70,435	59,245	3,985	66,295
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	
<b>TOTAL</b>	<b>\$ 556,513</b>	<b>\$ 787,715</b>	<b>\$ 623,726</b>	<b>\$ 383,179</b>	<b>\$ 421,914</b>
<b>MTH AVG</b>	<b>\$ 46,376</b>	<b>\$ 65,643</b>	<b>\$ 51,977</b>	<b>\$ 31,932</b>	<b>\$ 70,319</b>
<b>BUDGET</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 525,000</b>

YEAR TO DATE LAST YEAR : \$ 125,209  
YEAR TO DATE THIS YEAR : \$ 421,914  
DIFFERENCE : \$ 296,705

PERCENTAGE CHANGE:

**236.97%**

BUDGETED REVENUE: \$ 525,000  
PERCENTAGE OF YEAR COMPLETED : 50.00%  
PERCENTAGE OF REVENUE TO DATE : 80.36%  
PROJECTION OF ANNUAL REVENUE : \$ 1,291,190  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 766,190  
EST. PERCENT DIFF ACTUAL TO BUDGET **145.9%**

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 intersections. 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 have been active again by August 1, 2016 (for budget purposes, we have planned the first four months of FY 16/17 for no revenue from that intersection), however it is being delayed by IDOT and we have no anticipated live date yet.

**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	59,754 <b>3</b>
SEPT	28,145	18,866	44,004	146,016 <b>2</b>	62,108 <b>4</b>
OCT	6,068	12,371	36,458	24,175	127,894 <b>5</b>
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 <b>1</b>	32,001	
APRIL	32,909	26,032	20,098	24,754	
<b>TOTAL</b>	<b>\$ 233,573</b>	<b>\$ 258,000</b>	<b>\$ 354,769</b>	<b>\$ 368,613</b>	<b>\$ 310,147</b>
MTH AVG	\$ 19,464	\$ 21,500	\$ 29,564	\$ 30,718	\$ 51,691
BUDGET	\$ 110,000	\$ 150,000	\$ 175,000	\$ 200,000	\$ 225,000

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

**2** - Sept 2015 includes 2 permits for \$18,477 to Willowbrook Inn, 2 for \$31,546 to Three Bridge Partners and 2 for \$82,405 for the Willowbrook Business Center.

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

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

**5** - Oct 2016 includes permit to Peter Michael Realty

YEAR TO DATE LAST YEAR:	\$ 237,300
YEAR TO DATE THIS YEAR:	<u>\$ 310,147</u>
DIFFERENCE:	\$ 72,847

PERCENTAGE OF CHANGE: **30.70%**

BUDGETED REVENUE:	\$ 225,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	137.84%
PROJECTION OF ANNUAL REVENUE :	\$ 481,771
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 256,771
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>114.12%</b>

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

MONTH	Note 1,2		Note 3		Note 4		% change from same month last fiscal year
	12-13	13-14	14-15	15-16	16-17		
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	322,609		6.4%
SEPT	286,089	293,074	315,476	359,696	544,406		51.4%
OCT	172,100	196,339	212,111	236,358	255,530		8.1%
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	\$ 1,961,178		
MTH AVG	\$ 195,815	\$ 236,828	\$ 249,838	\$ 274,945	\$ 326,863		
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**

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

YEAR TO DATE LAST YEAR:	\$ 1,688,664
YEAR TO DATE THIS YEAR:	\$ 1,961,178
DIFFERENCE:	\$ 272,514

PERCENTAGE OF INCREASE: **16.14%**

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	55.32%
PROJECTION OF ANNUAL REVENUE :	\$ 3,831,782
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 286,782
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>8.09%</b>

**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	28,480
SEPT	6,041	5,216	5,747	23,430	19,562
OCT	11,030	4,929	5,677	22,458	26,887
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	
<b>TOTAL</b>	<b>\$ 63,099</b>	<b>\$ 56,982</b>	<b>\$ 48,699</b>	<b>\$ 212,318</b>	<b>\$ 137,433</b>
<b>MTH AVG</b>	<b>\$ 5,258</b>	<b>\$ 4,749</b>	<b>\$ 4,058</b>	<b>\$ 17,693</b>	<b>\$ 22,906</b>
<b>BUDGET</b>	<b>\$ 62,220</b>	<b>\$ 64,386</b>	<b>\$ 60,027</b>	<b>\$ 210,000</b>	<b>\$ 243,000</b>

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:	\$ 113,859
YEAR TO DATE THIS YEAR:	\$ 137,433
DIFFERENCE:	\$ 23,574

PERCENTAGE CHANGE:

**20.70%**

BUDGETED REVENUE:	\$ 243,000
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	56.56%
PROJECTION OF ANNUAL REVENUE :	\$ 256,277
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 13,277
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>5.5%</b>

**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	19,538
SEPT	18,222	20,530	12,653	20,756	18,555
OCT	54,763	14,523	17,202	13,977	16,379
NOV	17,307	57,598	18,515	18,160	
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	\$ 105,382
MTH AVG	\$ 20,349	\$ 20,726	\$ 23,588	\$ 18,239	\$ 17,564
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 :	\$ 106,891
YEAR TO DATE THIS YEAR :	\$ 105,382
DIFFERENCE :	\$ (1,509)

PERCENTAGE OF CHANGE:

-1.41%

BUDGETED REVENUE:	\$ 221,186
PERCENTAGE OF YEAR COMPLETED :	50.00%
PERCENTAGE OF REVENUE TO DATE :	47.64%
PROJECTION OF ANNUAL REVENUE :	\$ 215,781
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (5,405)
EST. PERCENT DIFF ACTUAL TO BUDGET	-2.4%

\*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