



Willowbrook

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AGENDA

REGULAR MEETING OF THE FINANCE AND ADMINISTRATION
COMMITTEE OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON
MONDAY, JANUARY 9, 2017, AT 5:30 P.M. AT THE VILLAGE HALL, 835
MIDWAY DRIVE, IN THE VILLAGE OF WILLOWBROOK, DUPAGE COUNTY,
ILLINOIS.

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
 - a) November 14, 2016 Regular Meeting of the Finance & Administration Committee
4. REPORT – Payroll Tax and Benefit Compliance Assessment
5. DISCUSSION – Personnel Manual Updates
6. DISCUSSION – Village Water Rate Structure
7. REPORT – Monthly Disbursement Reports – November & December 2016
8. 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
9. VISITOR'S BUSINESS
10. COMMUNICATIONS
11. ADJOURNMENT

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



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, NOVEMBER 14, 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.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, August 8, 2016 were reviewed.

Motion to approve made by Trustee Neal. Motion carried.

4. UPDATE -- Status of Official Payments Credit Card Processor

Director Dittman noted that at our last meeting we discussed an issue that had arisen with our new credit card processor, Official Payments, in that water bill payments made using a VISA card at the front counter were being denied, due to the imposition of the processing fee, which is against VISA regulations but which had not been communicated to the Village by Official Payments. After that meeting, the Committee decided to waive the fee for water bills paid at the front counter, regardless of what credit/debit card was used. For these transactions, the Village will absorb the \$1.95 fee/transaction. Other payments, and all online payments, would still be passed on the credit card convenience fee. The Official Payments contract was amended and the change was implemented at the end of September 2016. Since October 1, the Village has had eight (8) residents pay water bills by credit card at the counter, at a cost to the Village of approximately \$16. In the same timeframe, 25 residents paid their water bills online.

5. UPDATE -- Status of Fraudulent Check Issue

Director Dittman summarized an email that she had sent out to the Village Board on September 23, 2016 about a fraudulent check that had been presented on one of the Village's bank accounts and was detected during our monthly bank reconciliation process. Director Dittman relayed that she immediately alerted the bank and asked that a "watch" be put on our account. Between August 31 and September 26, four (4) checks totaling about \$9,149 were falsely cashed against the Village's account. The bank has made us whole for the lost funds, and after several meetings and discussions with the bank, it was determined that the best way to proceed would be to implement Positive Pay, so that no checks or ACH transactions that were unauthorized would be able to be deducted from the Village's account. The Positive Pay process was implemented in late October 2016 and we are now receiving emails from the bank when an item is presented that did not appear in a pre-authorized check file uploaded to the bank by the Village. Based on our volume of transactions, the cost to the Village is expected to be about \$50/month.

Chairman Davi inquired about who the checks were paid to. Director Dittman showed copies of the four (4) checks, noting how the face of the checks had been altered and that they were all endorsed with the same handwriting "For mobile deposit only," although the payee names were all different. Director Dittman also noted that the check numbers had already been used in the Village's warrants to legitimate vendors several months prior, and that she had inquired of the bank what their method was to check for duplicate check numbers. The bank informed her that it was a manual process that a person had to review, and that the

duplicate checks appeared at the end of a lengthy report and were missed by the reviewer at the bank.

Director Dittman also noted that she had given the information to the Village's police department to investigate. It was determined that the perpetrator deposited the funds to at least two banks, one on the East Coast and another in Canada, but that he/she had not been caught.

6. DISCUSSION – Draft Travel and Business Expense Policy

Director Dittman explained that 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.

The Village already has a standard reimbursement form, which has been modified slightly to comply with the Act and is included in the packet. Director Dittman also created a Travel Advance Request Form, which is also included.

The amount of annual maximum reimbursement noted in the draft policy is \$2,500 without having to use roll call vote of the Board, which is based on current purchasing limits. Director Dittman noted that the Committee or Village Board may wish to modify that amount as two (2) travel reimbursements on this evening's warrant list are approximately \$1,300 and \$1,500, for one training event only for two different employees, and that an annual maximum of \$2,500 may be easily exceeded.

Director Dittman also noted that the union police officers (in accordance with the Collective Bargaining Agreement) and the non-union Village employees currently have different practices for reimbursement of lunches and that they may need to be made consistent in the future.

Chairman Davi offered the following clarification to the draft: the \$2,500.00 shall be "a total of \$2,500.00 for the year." Director Dittman asked for any additional suggestions to be sent to her before the draft is presented to the Village Board.

7. REPORT – Special Recreation Tax Levy

Director Dittman explained that one component of the Parks and Recreation Department budget is how the Special Recreation Tax Levy funds certain ADA eligible expenditures. The tax levy passed for 2015 was \$74,620, which equates to about \$18.93 in annual property taxes for a homeowner of a \$300,000 home. Staff reviewed the needs for next year and advises keeping the 2016 levy the same at \$74,620. With the increase in Village EAV, this will equate to about \$18.32 in property taxes for a \$300,000 home.

A detail of the planned expenditures is included in the packet. At April 30, 2016, the General Fund had restricted unspent SRA tax funds of \$79,959. These funds, along with the levy of \$74,620, is anticipated to be sufficient to cover the planned ADA expenditures in FY 2017-18. With the Committee's approval, staff will present the tax levy ordinance to the Village Board for adoption at the November 28 meeting.

Motion to approve by Trustee Neal. Seconded by Chairman Davi. Motion carried.

8. REPORT – Monthly Disbursement Reports – August, September & October 2016

The Committee reviewed and accepted the disbursement reports for the months of August, September and October, respectively, and key items are highlighted below:

- Total cash outlay for all Village funds – \$1,188,339; \$1,665,829; \$1,273,226. Fiscal Year to Date is \$7,585,706.
- Payroll for active employees including all funds - \$305,498 (2 payrolls); \$408,787 (3 payrolls); \$275,405 (2 payrolls). The average payroll for the year was \$154,424.
- Average daily outlay of cash for all Village funds – \$38,334; \$55,528; \$41,072. Fiscal year to date daily average is \$41,286.
- Average daily expenditures for the General Fund - \$20,266; \$31,190; \$20,454. Fiscal year to date average is \$24,177.

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

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

- Sales tax receipts - \$1,896,492 up 4.99% from the prior year. Trending 10.5% over budget.
- Income Tax receipts - \$423,147 down 14.54% compared to the prior year, 5.1% over budget.
- Utility tax receipts - \$471,427 down 0.57% from the prior year, 3.4% under budget, consisting of:
 - Telecomm tax - \$199,019, down 6.16%.
 - Northern IL gas - \$39,507, down 2.34%
 - ComEd - \$235,006, up 5.34%

Trustee Neal advised that she had received correspondence from ComEd that they are implementing Smart Readers very soon, and that her bill will increase by \$3.00 each month to fund the new technology.

- Places of Eating Tax receipts - \$264,379 down 0.95% compared to the prior year, trending 8.1% over budget.
- Fines - \$73,394 down 1.9% compared with the prior year, 0.36% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$421,914 up 236.97% from the prior year receipts (in the prior year the cameras were down due to road construction and camera maintenance), trending 145.9% 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. Those cameras are still down with no anticipated “go live” date yet given by ATS or IDOT.
- Building Permit receipts - \$310,147 up 30.7% from the prior year. In the last three months, there were large permits issued to Peter Michael Realty (3), Level Construction (1) and Fred Barbara (1).

- Water sales receipts - \$1,961,178 up 16.14% from the prior year, 8.09% above budget. In September, a commercial customer received a bill for \$181,169, which included billing for a water leak that was discovered at one of their units. Their meter was tested and was found to be functioning accurately. This customer is now on a payment plan.
- Hotel/Motel Tax receipts - \$137,433 up 20.70% 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. The revenue is trending at 5.5% higher than budget.
- Motor Fuel Tax receipts - \$105,382 down 1.41% compared with the prior year, 2.4% below budget.

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

10. VISITOR'S BUSINESS

There were no visitors present at the meeting.

11. COMMUNICATIONS

There were no communications received.

12. ADJOURNMENT

Motion to adjourn at 6:10 p.m. was made by Chairman Davi, seconded by Trustee Neal. Motion carried.

(Minutes transcribed by: Carrie Dittman, 11/15/2016)

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

AGENDA ITEM DESCRIPTION

REPORT – Payroll Tax and Benefit Compliance Assessment

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date: 01/09/2017

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

BACKGROUND

The Village contracted with the accounting firm of Sikich, LLP to review the Village's payroll system to determine that the Village was in compliance with current law and to determine if any changes should be considered regarding the Village's payroll practices. Sikich made inquiries of staff and reviewed Village records, and a draft report was provided along with a presentation by Sikich at the Finance and Administration Committee meeting on August 8, 2016.

Subsequent to that presentation, the Village requested that Sikich conduct more in-depth evaluation of two payroll items (police pensionable wages and SUI wages). Sikich conducted the follow-up and provided a final assessment report on December 16, 2016.

The Village has begun implementing the recommendations that Sikich included in their report, including adopting a travel policy and spousal travel policy, correcting the taxation of employee awards, working to reset the Village's payroll schedule, correcting the setup for SUI taxable wages and correcting the treatment for worker's compensation. The remaining recommendations will be reviewed and implemented in the future.

REQUEST FOR FEEDBACK

N/A

STAFF RECOMMENDATION

Accept the report.

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

AGENDA ITEM DESCRIPTION

DISCUSSION – Personnel Manual Updates

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date: 1/9/2017

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

In 2016, certain laws were enacted that required the Village to make changes to or to adopt various new personnel related policies, including the Local Government Travel Expense Control Act (Public Act 99-604) and the Illinois Employee Sick Leave Act (P.A. 099-0841). In addition, as discussed at tonight's meeting, the Village recently completed a payroll tax and benefit compliance assessment, and several recommended changes were provided by Sikich LLP that impact the Village's personnel and payroll procedures. In addition, since the Village's personnel manual was last revised on March 1, 2012, additional Village benefits have been adopted, such as the Employee Organ and Bone Marrow Donor Leave policy.

REQUEST FOR FEEDBACK

Due to the numerous changes that have occurred, staff believes that it may be in the Village's best interest to undertake a comprehensive personnel manual review and revision process during FY 2017-18. The Village used Sikich LLP to perform the last update, and the Village currently has an annual HR consulting agreement with Sikich for routine HR guidance. As part of the service, Sikich provides discounted HR services for larger scale projects such as a manual update.

STAFF RECOMMENDATION

N/A

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

AGENDA ITEM DESCRIPTION

DISCUSSION – Village Water Rate Structure

COMMITTEE REVIEW

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date: 1/9/2017

- | | |
|---|---|
| <input type="checkbox"/> Discussion Only | <input checked="" type="checkbox"/> Approval of Staff Recommendation (for consideration by Village Board at a later date) |
| <input 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

At the December 19, 2016 Village Board meeting, Willowbrook resident Kay Hoffman expressed concern over the Village's water rate structure. Specifically, Mrs. Hoffman raised two (2) main points:

- 1) That our minimum water bill amount is too high, and that we should eliminate the minimum water charge and only bill based on consumption.
- 2) That due to our 9,000-gallon minimum, that is the amount of water that DuPage County bills for sanitary services.

In response to Mrs. Hoffman's concerns, the Village surveyed seven (7) other local communities for their rate structures and compiled the attached spreadsheet based on the six (6) responses received. While the other communities surveyed do not issue a minimum bill (except Westmont), they do all have a fixed service charge on each bill that varies based on meter size. The results show that a Willowbrook resident using 3,000 gal/month (9,000 gal/quarter, which is the maximum usage on a minimum bill) would pay \$314.24 annually, which is the second cheapest community.

Also, the Village has a built-in discount of approx. 9.7% for those residents paying a minimum bill. For example, if straight consumption were charged for 9,000 gallons, the quarterly bill (before utility tax) would be **\$87.03** (9,000/1,000 x \$9.67). The actual minimum bill charged (before utility tax) is **\$78.56**.

Village staff also confirmed with DuPage County that the sanitary sewer bill is based on actual usage (which is what the Village reports to them), not on a 9,000-gallon minimum. Thus, if a resident used 4,600 gallons of water, the Village reports 4,600 gallons of water to DuPage County and DuPage County bills 4,000 gallons (they round down to nearest thousand).

REQUEST FOR FEEDBACK

STAFF RECOMMENDATION

The minimum water bill covers capital costs of operating the water system, such as main repairs, which do not disappear merely because one resident uses less water. Staff does not recommend that the minimum water charge be eliminated, as that action would likely necessitate a large increase in the water rate in order to continue to maintain the system, which would not be fair to water users that pay above the minimum amount for the use of the same system.

								If resident uses 3000 gallons/month (= Village min bill)					If resident uses 2000 gallons/month				
								Assume Gallons Used in 3 months	gal/month	2 month bill	3 month bill	annualized	Assume Gallons Used in 3 months	gal/month	2 month bill	3 month bill	annualized
MUNICIPALITY	BILL PERIOD	MIN BILL CHARGE	RATE/1000 gal	5/8" meter	1" meter	9,000	3,000	6,000			6,000	2,000	4,000				
BURR RIDGE	BI-MONTHLY	n/a	\$6.43	\$7.48	\$7.48			\$46.06					\$33.20		\$199.20		
CLARENDON HILLS	MONTHLY	n/a	\$13.97	\$10.00	\$10.00		\$51.91	\$103.82				\$37.94	\$75.88		\$455.28		
DARIEN billed through DuPage Co.	BI-MONTHLY	n/a	\$9.75	\$10.00	\$10.00			\$68.50					\$49.00		\$294.00		
DOWNERS GROVE	BI-MONTHLY	n/a	\$5.98/750 gal	\$12.59	\$18.89			\$60.43					\$44.48		\$266.90		
WESTMONT effective 1/1/17	BI-MONTHLY	\$9.64 up to 1000 gallons	\$9.64	\$14.64	\$14.64			\$72.48					\$53.20		\$319.20		
WOODRIDGE	BI-MONTHLY	n/a	\$8.18	\$16.63	\$41.63			\$65.71					\$49.35		\$296.10		
WILLOWBROOK	QUARTERLY	\$78.56 up to 9000 gallons	\$9.67	n/a	n/a				\$78.56	\$314.24				78.56	\$314.24		

**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>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 2	\$ 1,188,233.64
JUNE	368,931.28 1	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 1	130,422.46		
AUG	492,424.14	259,571.74	174,863.73 3	\$ 1,188,339.04
SEPT	480,705.37 1	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 4	\$ 1,273,225.89
NOV	320,875.58	147,772.97		
NOV	578,509.26	213,363.91	451,059.54 5	\$ 1,711,581.26
DEC		162,250.92		
DEC - safety		30,482.00		
DEC	637,992.04	219,493.83	483,194.20 5	\$ 1,533,412.99
JAN				\$ -
JAN				\$ -
FEB				\$ -
FEB				\$ -
MAR				\$ -
MAR				\$ -
MAR				\$ -
APR				\$ -
APR				\$ -
	<u>\$ 6,062,187.29</u>	<u>\$ 3,235,621.34</u>	<u>\$ 1,532,891.25</u>	<u>\$ 10,830,699.88</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

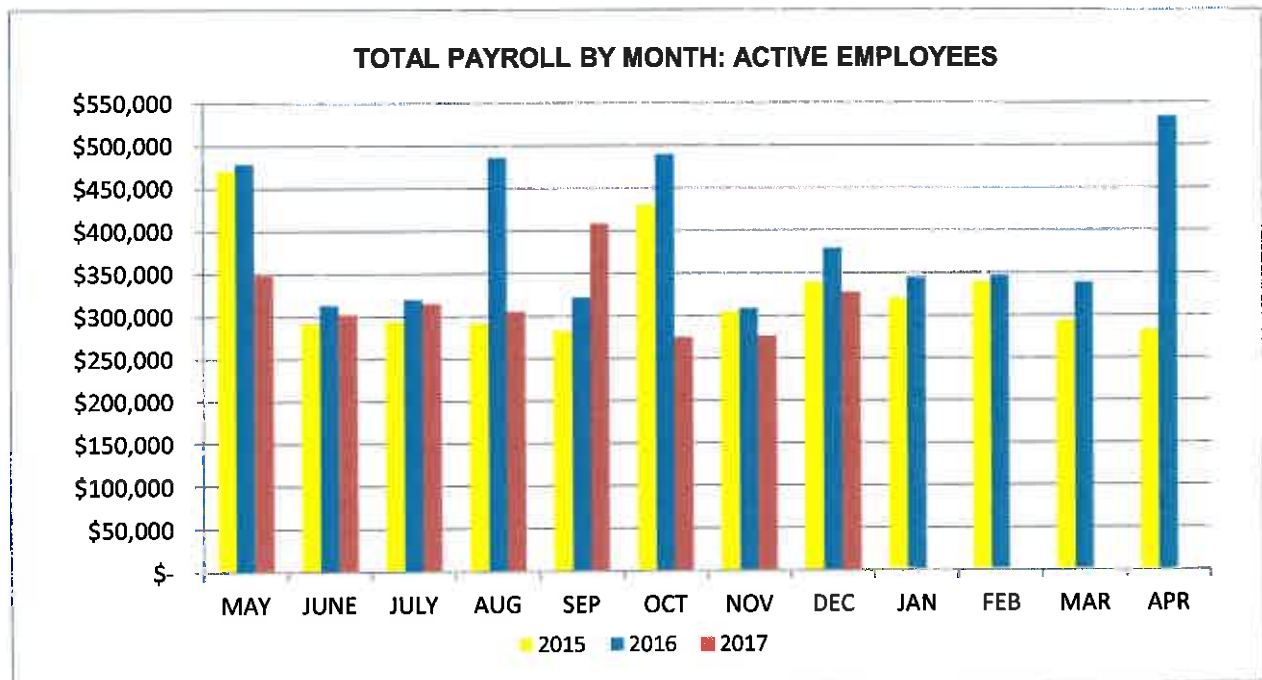
Note 4 Includes 2 payments to Crowley-Sheppard Asphalt approved separately by Village Board

**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	276,469	2
DEC	338,781	2	379,193	2	327,559	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	\$ 2,559,534	17
AVERAGE PAYROLL	\$ 151,483		\$ 172,743		\$ 150,561	
CHANGE FROM PRIOR YEAR	2.32%		14.04%		-12.84%	

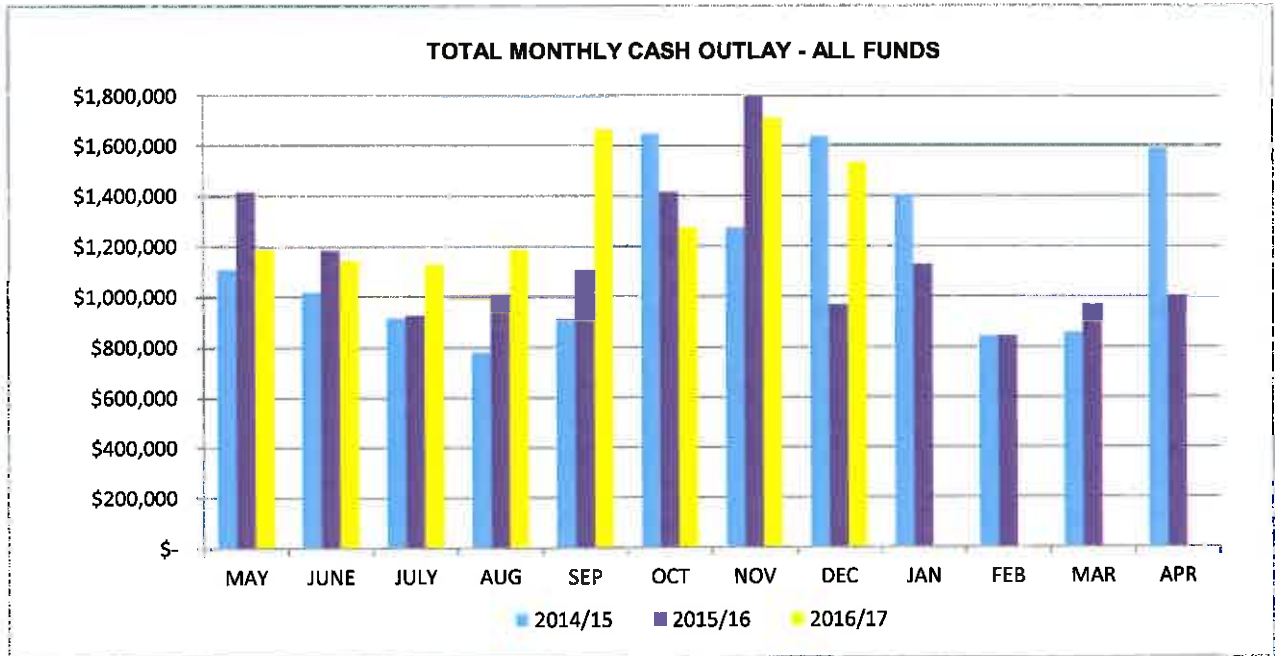
* Includes safety incentive



**VILLAGE OF WILLOWBROOK
CASH OUTLAY
ALL FUNDS**

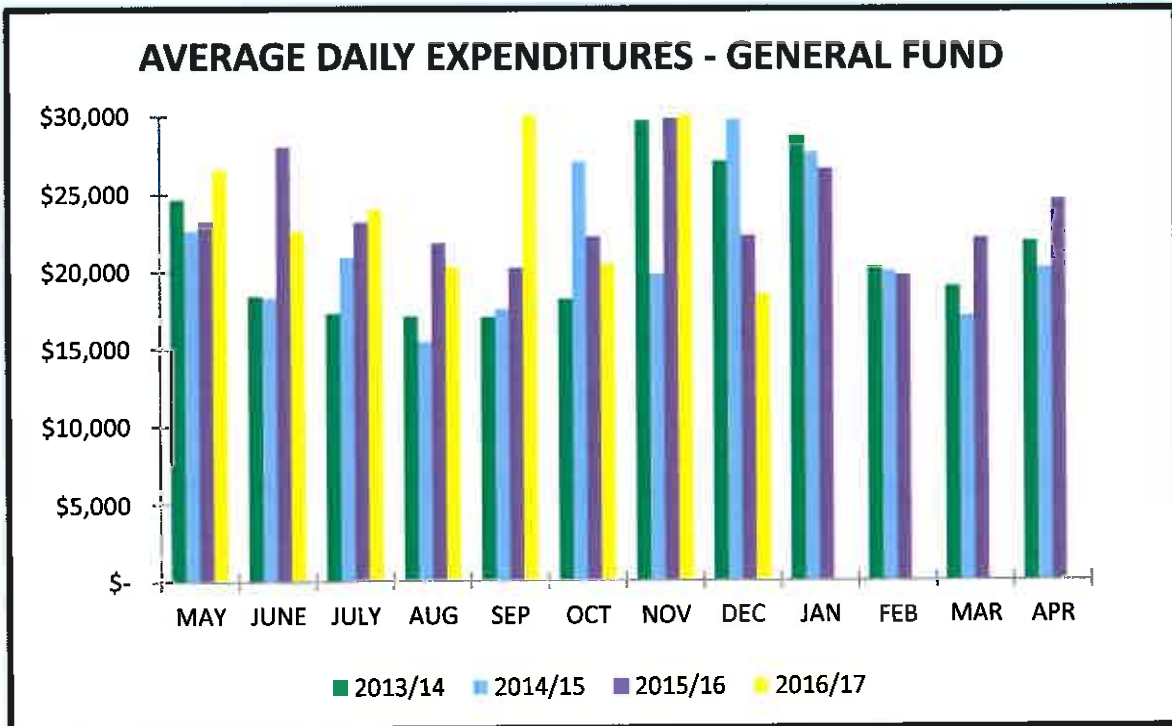
MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2014/15	FISCAL 2015/16	FISCAL 2016/17	FISCAL 2016/17	FISCAL 2015/16
MAY	\$ 1,108,403	\$ 1,416,426 *	\$ 1,188,234 ***	\$ 38,330	\$ 45,691
JUNE	1,018,003	1,186,012	1,141,186	38,040	39,534
JULY	919,041	927,140	1,128,892	36,416	29,908
AUG	780,108 *	1,007,224 ***	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 ****	1,711,581	57,053	60,240
DEC	1,637,513 *	966,771	1,533,413	49,465	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	\$ 10,830,700		
AVERAGE	\$ 1,166,008	\$ 1,147,930	\$ 1,353,838	\$ 44,280	\$ 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)
- # 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	31,257
DEC	27,052	29,772	22,293	18,476
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	\$ 24,350



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

MONTH DIST	SALE 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	315,293
DEC	SEPT	300,348	288,422	287,860	360,843	325,374
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	\$ 2,537,159
MTH AVG		\$ 306,479	\$ 303,747	\$ 306,650	\$ 315,686	\$ 317,145
BUDGET		\$ 3,493,374	\$ 3,447,000	\$ 3,450,000	\$ 3,600,000	\$ 3,600,000

YEAR TO DATE LAST YEAR : \$ 2,505,010
 YEAR TO DATE THIS YEAR : \$ 2,537,159
 DIFFERENCE : \$ 32,149

PERCENTAGE CHANGE :

1.28%

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,600,000

PERCENTAGE OF YEAR COMPLETED : 66.67%

PERCENTAGE OF REVENUE TO DATE : 70.48%

PROJECTION OF ANNUAL REVENUE : \$ 3,836,849

EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 236,849

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

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

MONTH	12-13	13-14	14-15	15-16	16-17
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	50,133
DEC	44,277	42,371	41,059	44,933	45,419
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	
TOTAL	\$ 769,631	\$ 832,190	\$ 836,361	\$ 910,130	\$ 518,699
MTH AVG	\$ 64,136	\$ 69,349	\$ 69,697	\$ 75,844	\$ 64,837
BUDGET	\$ 646,306	\$ 725,760	\$ 787,000	\$ 634,095	\$ 740,418

Boxed Numbers - Village has not yet received distribution

YEAR TO DATE LAST YEAR: \$ 597,510
 YEAR TO DATE THIS YEAR: \$ 518,699
 DIFFERENCE: \$ (78,811)

PERCENTAGE CHANGE:

-13.19%

BUDGETED REVENUE: \$ 740,418
 PERCENTAGE OF YEAR COMPLETED : 66.67%
 PERCENTAGE OF REVENUE TO DATE : 70.05%
 PROJECTION OF ANNUAL REVENUE : \$ 790,084
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 49,666
 EST. PERCENT DIFF ACTUAL TO BUDGET **6.7%**

**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	74,678
DEC	85,580	86,830	75,956	73,164	73,400
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	\$ 619,505
MTH AVG	\$ 97,367	\$ 94,123	\$ 87,271	\$ 80,993	\$ 77,438
BUDGET	\$ 1,163,633	\$ 1,160,000	\$ 1,075,000	\$ 1,075,000	\$ 1,000,000

YEAR TO DATE LAST YEAR: \$ 624,836
 YEAR TO DATE THIS YEAR: \$ 619,505
 DIFFERENCE: \$ (5,331)

PERCENTAGE CHANGE:

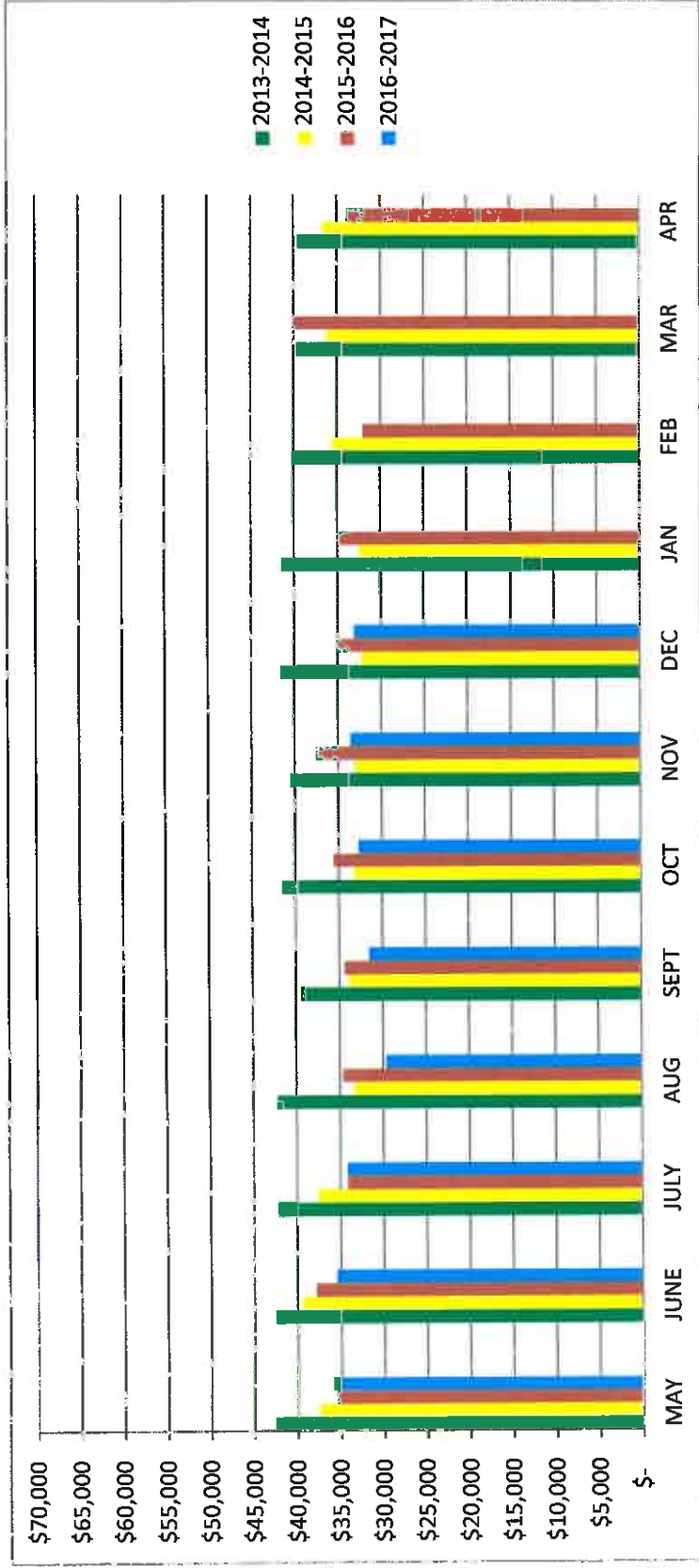
-0.85%

BUDGETED REVENUE: \$ 1,000,000
 PERCENTAGE OF YEAR COMPLETED : 66.67%
 PERCENTAGE OF REVENUE TO DATE : 61.95%
 PROJECTION OF ANNUAL REVENUE : \$ 963,624
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (36,376)
 EST. PERCENT DIFF ACTUAL TO BUDGET **-3.6%**

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	29,565
SEPT	44,870	43,089	39,419	33,909	34,389	31,506
OCT	45,249	42,717	41,333	33,239	35,567	32,636
NOV	45,682	44,479	40,398	33,142	37,509	33,567
DEC	43,687	42,474	41,474	32,322	35,136	33,074
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	<u>43,417</u>	<u>42,541</u>	<u>39,390</u>	<u>36,717</u>	<u>33,877</u>	
TOTAL:	\$ 536,574	\$ 541,242	\$ 492,036	\$ 421,635	\$ 425,374	\$ 265,660
				YTD PRIOR YEAR		\$ 284,732
				YTD CURRENT YEAR		\$ 265,660
				DIFFERENCE		\$ (19,072)
				PERCENTAGE CHANGE		-6.70%

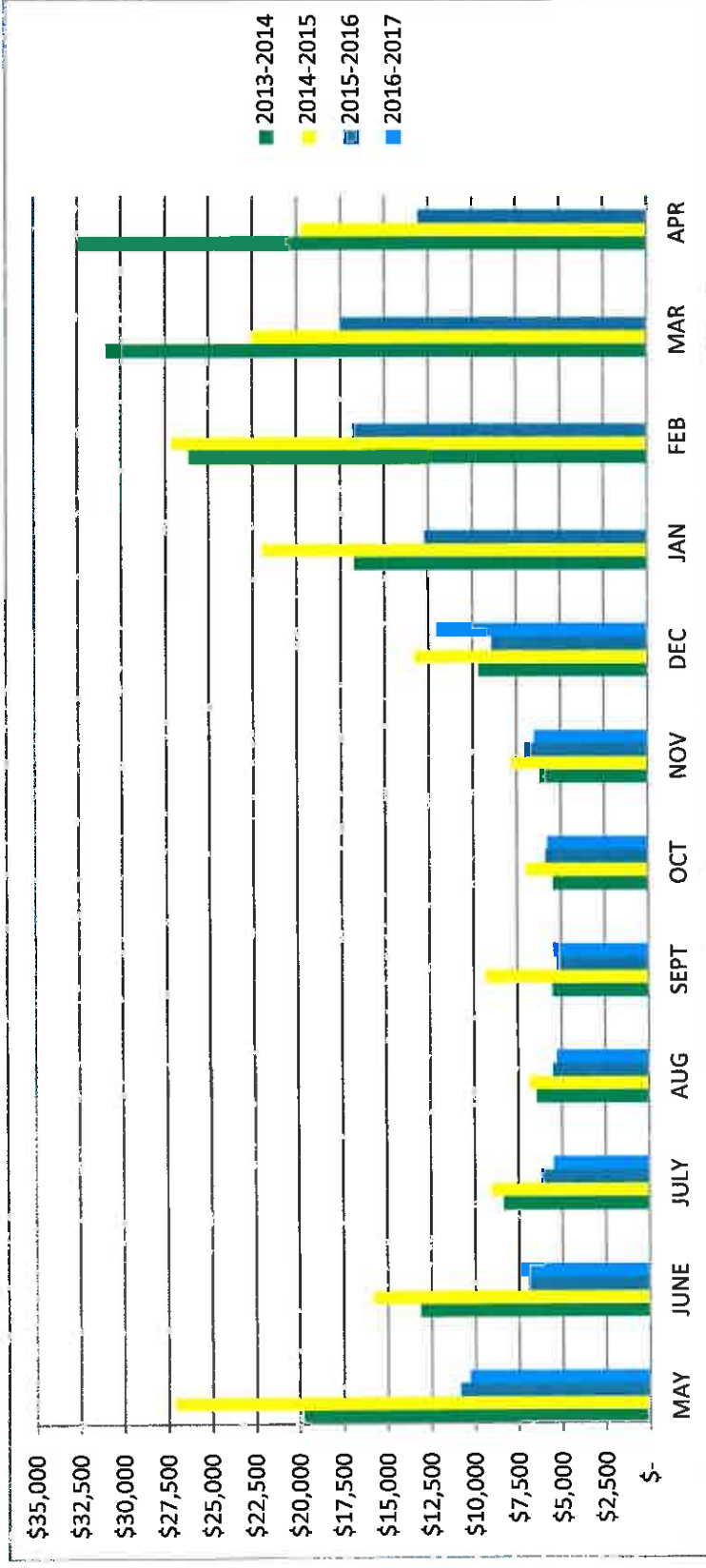
VILLAGE OF WILLOWBROOK
SIMPLIFIED TELECOMMUNICATION TAX
CASH BASIS



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	6,471
DEC	10,035	10,121	9,658	13,316	8,900	12,010
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	<u>15,881</u>	<u>21,834</u>	<u>32,360</u>	<u>19,735</u>	<u>13,062</u>	
TOTAL:	\$ 147,709	\$ 134,645	\$ 180,463	\$ 187,745	\$ 116,451	\$ 57,988
				YTD PRIOR YEAR		\$ 56,396
				YTD CURRENT YEAR		\$ 57,988
				DIFFERENCE		\$ 1,592
				PERCENTAGE CHANGE		2.82%

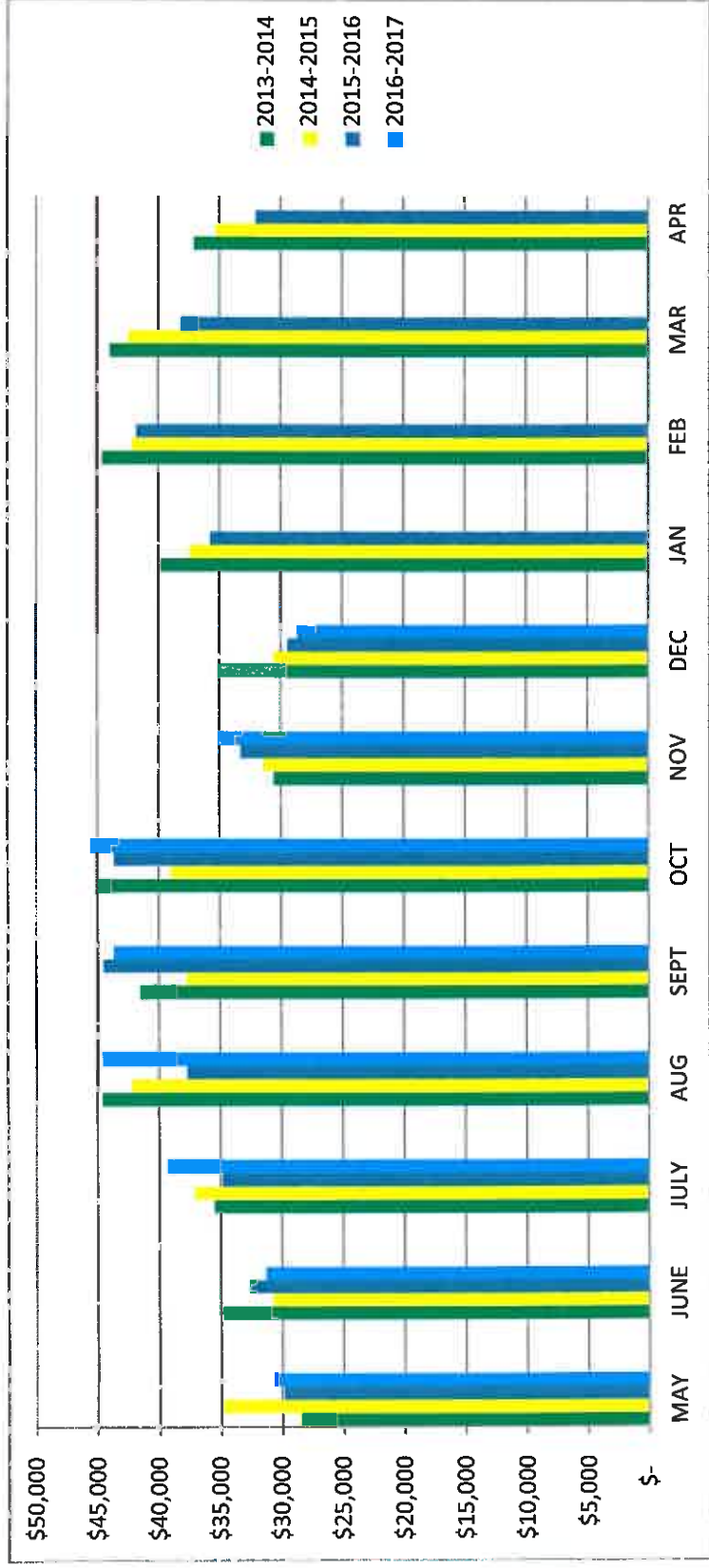
VILLAGE OF WILLOWBROOK
 UTILITY TAX
 NORTHERN ILLINOIS GAS
 CASH BASIS



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	44,561
SEPT	55,597	49,745	41,416	37,735	44,502	43,660
OCT	37,872	43,915	44,973	39,066	43,645	45,590
NOV	36,682	33,992	30,575	31,474	33,301	34,959
DEC	32,290	33,983	35,055	30,601	29,440	28,636
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	<u>35,722</u>	<u>37,773</u>	<u>37,084</u>	<u>35,331</u>	<u>32,026</u>	
TOTAL:	\$ 467,133	\$ 498,596	\$ 460,670	\$ 441,195	\$ 433,460	\$ 298,601
				YTD PRIOR YEAR		\$ 285,829
				YTD CURRENT YEAR		\$ 298,601
				DIFFERENCE		\$ 12,772
				PERCENTAGE CHANGE		4.47%

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	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	40,684
DEC	39,700	38,042	40,298	45,711	40,440
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	\$ 345,503
MTH AVG	\$ 38,945	\$ 39,112	\$ 41,674	\$ 43,192	\$ 43,188
BUDGET	\$ 450,581	\$ 450,000	\$ 450,000	\$ 460,000	\$ 475,000

YEAR TO DATE LAST YEAR: \$ 352,789
 YEAR TO DATE THIS YEAR: \$ 345,503
 DIFFERENCE: \$ (7,286)

PERCENTAGE OF INCREASE:

-2.07%

BUDGETED REVENUE: \$ 475,000
 PERCENTAGE OF YEAR COMPLETED : 66.67%
 PERCENTAGE OF REVENUE TO DATE : 72.74%
 PROJECTION OF ANNUAL REVENUE : \$ 507,599
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 32,599
 EST. PERCENT DIFF ACTUAL TO BUDGET **6.9%**

**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	9,867
OCT	14,533	7,199	14,800	10,086	15,810
NOV	8,246	14,571	12,007	6,253	13,410
DEC	6,560	12,104	9,471	9,197	12,631
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	\$ 99,460
MTH AVG	\$ 12,443	\$ 12,399	\$ 14,222	\$ 11,083	\$ 12,433
BUDGET	\$ 160,000	\$ 145,000	\$ 145,000	\$ 145,000	\$ 130,000

YEAR TO DATE LAST YEAR : \$ 90,265
 YEAR TO DATE THIS YEAR : \$ 99,460
 DIFFERENCE : \$ 9,195

PERCENTAGE CHANGE

10.19%

BUDGETED REVENUE: \$ 130,000
 PERCENTAGE OF YEAR COMPLETED : 66.67%
 PERCENTAGE OF REVENUE TO DATE : 76.51%
 PROJECTION OF ANNUAL REVENUE : \$ 146,541
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 16,541
 EST. PERCENT DIFF ACTUAL TO BUDGET 12.72%

**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	70,820
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	50,555
DEC	41,645	64,735	48,647	26,400	50,850
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	\$ 541,844
MTH AVG	\$ 46,376	\$ 65,643	\$ 51,977	\$ 31,932	\$ 67,731
BUDGET	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 525,000
YEAR TO DATE LAST YEAR :					\$ 170,434
YEAR TO DATE THIS YEAR :					\$ 541,844
DIFFERENCE :					\$ 371,410
PERCENTAGE CHANGE:					217.92%
BUDGETED REVENUE:					\$ 525,000
PERCENTAGE OF YEAR COMPLETED :					66.67%
PERCENTAGE OF REVENUE TO DATE :					103.21%
PROJECTION OF ANNUAL REVENUE :					\$ 1,218,203
EST. DOLLAR DIFF ACTUAL TO BUDGET					\$ 693,203
EST. PERCENT DIFF ACTUAL TO BUDGET					132.0%

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 ³
SEPT	28,145	18,866	44,004	146,016 ²	62,108 ⁴
OCT	6,068	12,371	36,458	24,175	127,894 ⁵
NOV	8,391	26,382	4,709	39,743	72,070
DEC	14,215	8,540	52,875	15,972	9,338
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 ¹	32,001	
APRIL	32,909	26,032	20,098	24,754	
TOTAL	\$ 233,573	\$ 258,000	\$ 354,769	\$ 368,613	\$ 391,555
MTH AVG	\$ 19,464	\$ 21,500	\$ 29,564	\$ 30,718	\$ 48,944
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:	\$ 293,015
YEAR TO DATE THIS YEAR:	<u>\$ 391,555</u>
DIFFERENCE:	\$ 98,540

PERCENTAGE OF CHANGE:	33.63%
BUDGETED REVENUE:	\$ 225,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	174.02%
PROJECTION OF ANNUAL REVENUE :	\$ 492,576
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 267,576
EST. PERCENT DIFF ACTUAL TO BUDGET	118.92%

**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	312,524		0.7%
DEC	204,008	248,323	281,238	325,328	318,013		-2.2%
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	\$ 2,591,715		
MTH AVG	\$ 195,815	\$ 236,828	\$ 249,838	\$ 274,945	\$ 323,964		
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:	\$ 2,324,288
YEAR TO DATE THIS YEAR:	\$ 2,591,715
DIFFERENCE:	\$ 267,427

PERCENTAGE OF INCREASE: 11.51%

BUDGETED REVENUE:	\$ 3,545,000
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	73.11%
PROJECTION OF ANNUAL REVENUE :	\$ 3,678,954
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 133,954
EST. PERCENT DIFF ACTUAL TO BUDGET	3.78%

**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	21,561
DEC	5,611	3,666	3,491	16,043	20,626
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	\$ 179,620
MTH AVG	\$ 5,258	\$ 4,749	\$ 4,058	\$ 17,693	\$ 22,453
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:	\$	150,014
YEAR TO DATE THIS YEAR:	\$	179,620
DIFFERENCE:	\$	29,606
PERCENTAGE CHANGE:		19.74%
BUDGETED REVENUE:	\$	243,000
PERCENTAGE OF YEAR COMPLETED :		66.67%
PERCENTAGE OF REVENUE TO DATE :		73.92%
PROJECTION OF ANNUAL REVENUE :	\$	254,220
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	11,220
EST. PERCENT DIFF ACTUAL TO BUDGET		4.6%

**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	\$ 54,665	\$ 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	18,960
DEC	18,450	16,093	18,766	21,032	19,318
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	\$ 143,660
MTH AVG	\$ 20,349	\$ 20,726	\$ 23,588	\$ 18,239	\$ 17,958
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 :	\$ 146,083
YEAR TO DATE THIS YEAR :	\$ 143,660
DIFFERENCE :	\$ (2,423)

PERCENTAGE OF CHANGE:

-1.66%

BUDGETED REVENUE:	\$ 221,186
PERCENTAGE OF YEAR COMPLETED :	66.67%
PERCENTAGE OF REVENUE TO DATE :	64.95%
PROJECTION OF ANNUAL REVENUE :	\$ 215,241
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (5,945)
EST. PERCENT DIFF ACTUAL TO BUDGET	-2.7%

**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