



EST. 1960

# Willowbrook

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## AGENDA

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

1. CALL TO ORDER
2. ROLL CALL
3. APPROVAL OF MINUTES:
  - a) January 12, 2015 Regular Meeting of the Finance & Administration Committee
  - b) February 18, 2015 Special Joint Meeting of the Finance & Administration, Municipal Services, and Public Safety Committees
4. DISCUSSION – Illinois Department of Revenue: Reciprocal Agreement on Exchange of Information
5. REPORT – Monthly Disbursement Reports – January and February 2015
6. REPORT – Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues, Hotel/Motel Tax and Motor Fuel Tax
7. VISITOR'S BUSINESS
8. COMMUNICATIONS
9. ADJOURNMENT

### 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



Proud Member of the  
Illinois Route 66 Scenic Byway

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY JANUARY 12, 2015 AT 6:00 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

**1. CALL TO ORDER**

The meeting was called to order by Trustee Davi at 6:09 p.m.

**2. ROLL CALL**

Those present at roll call were Trustee Umberto Davi, Trustee Paul Oggerino and Interim Director of Finance Carrie Dittman.

**3. APPROVAL OF MINUTES**

Minutes of the Rescheduled Regular Finance/Administration Committee held on Monday, November 10, 2014 were reviewed. Motion to approve made by Trustee Davi. Motion carried.

**4. DISCUSSION - Selection of Bond Counsel**

Interim Director of Finance Carrie Dittman discussed that the next step in the Village's bond issuance process is the selection of bond counsel. Dittman noted that Village staff considered several reputable firms and met with Ice Miller LLP on December 19, 2014. Ice Miller has worked with our municipal advisor (Speer Financial) and our current Village attorney (Storino, Ramello & Durkin) in the recent past. Ice Miller submitted an engagement letter, which is included in the committee packet, and has proposed a fee of not to exceed \$22,000 for bond counsel services, assuming a closing by June 30, 2015 and a total bond amount of \$5,000,000. Dittman noted that the \$5,000,000 would be for a new money bond of \$3.5 million and to refund the Village's existing 2008 GO ARS bonds of \$1.5 million if the Village chooses to refund those bonds at the same time. The fee for the issuance of new bonds only would be about \$16,000. The consideration of bond counsel is included on the agenda of the January 12, 2015 Village board meeting following this meeting. The committee agreed with the staff recommendation to use Ice Miller LLP as the bond counsel, to be presented to the Village Board.

**5. REPORT - Monthly Reports - November and December 2014**

The Committee reviewed and highlighted the items below for the months of November and December.

- Total cash outlay for all Village funds - \$1,272,189 & \$1,637,513 (fiscal year to date is \$9,298,399)
- Payroll for active employees including all funds - \$304,659 & \$338,781 (December includes the safety incentive payroll of \$35,559). Payroll total year to date is \$2,703,214)
- Ave. daily outlay of cash for all Village funds - \$42,406 & \$52,823 (fiscal year to date is \$37,924)
- Ave. daily expenditures for the General Fund - \$19,812 & \$29,772 (fiscal year to date is \$21,428)

**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 for collections through December 31, 2014

- Sales tax receipts - \$2,460,716 up .68% from the prior year, 6.4% over budget
- Income Tax receipts - \$525,188 down 2.69% compared to the prior year, 2.9% over budget. Interim Director Dittman noted that the State of Illinois is 2 months behind in remittances.
- Utility tax receipts - \$658,567 down 5.9% from the prior year, 1.1% under budget, consisting of:
  - o Telecomm tax - \$280,608, down 15.4%. Decline is largely due to the State of IL recouping about \$32,000 over several monthly payments beginning August 2014 due to a lawsuit the state lost with a phone company. The state has been reclaiming prior distributions from all participating municipalities that had received such funds, so Willowbrook is among many other towns experiencing the revenue shortfall this year.
  - o Northern IL gas - \$96,261, up 29.4%
  - o ComEd - \$283,793, down 3.9%
- Places of Eating Tax receipts - \$335,722 up 5.11% compared to the prior year, 9.6% over budget
- Fines - \$113,196 up 9.25% compared with the prior year, 12.11% over budget
- Red Light Fines - \$458,322 down 19.58% from the record-breaking prior year receipts, but still 17.3% over budget
- Building Permit receipts - \$182,836 up 5.75% from the prior year. December includes 1 permit for \$26,177 that is inflating this month.
- Water sales receipts - \$2,011,324 up 7.73% from the prior year, 12.03% under budget

Interim Director Dittman noted that the increase is due to the 25% increase the Village implemented at 5/1/13 to account for the 20% increase passed on to the Village from the DuPage Water Commission (DWC) effective January 1, 2013, and a second increase of 20% implemented by the Village January 1, 2014 to coincide with another increase by the DWC.

- Hotel/Motel Tax receipts - \$36,371 down 20.94% compared with the prior year, 25% below budget
- Motor Fuel Tax receipts - \$218,125 up 22.86% compared with the prior year, 26.4% over budget. Receipts to date include 2 disbursements of the State of IL's Capital Bill, each \$38,941, and in the past we have received one per fiscal year.

The reports above were approved by Trustee Davi.

**7. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

**8. COMMUNICATIONS**

There were no communications received.

**9. ADJOURNMENT**

Motion to adjourn was made by Trustee Davi.

The meeting was adjourned at 6:24 p.m.

(Minutes transcribed by: Carrie Dittman, 1/13/2015)

MINUTES OF THE SPECIAL JOINT MEETING OF THE FINANCE AND ADMINISTRATION, MUNICIPAL SERVICES, AND PUBLIC SAFETY COMMITTEES OF THE VILLAGE OF WILLOWBROOK HELD ON WEDNESDAY, FEBRUARY 18, 2015 AT 5:30 P.M. IN THE VILLAGE HALL, 7760 QUINCY STREET, WILLOWBROOK, ILLINOIS.

**1. CALL TO ORDER**

The meeting was called to order by Chairman Mistele at 5:45 p.m.

**2. ROLL CALL**

Those present at roll call were Mayor Frank A. Trilla, Trustee Sue Berglund, Chairman Umberto Davi, Chairman Terrence Kelly, Chairman Michael Mistele, Trustee Gayle Neal, Trustee Paul Oggerino, Village Administrator Tim Halik, Police Chief Mark Shelton and Interim Director of Finance Carrie Dittman.

**3. REVIEW - Fiscal Year 2015/2016 Budget**

Administrator Halik gave an overview of this evening's presentation and noted that the proposed budget maintains all current services and programs and that as of 4/30/2016 the General Fund is projected to have an ending fund balance of \$4,100,653 which represents 182 days of operating expense reserves. The cost to operate the General Fund for 1 day is \$22,527. No non-union salary increases are included, and the budget includes an 18.2% increase in police pension contribution and 3.68% decrease in IMRF contribution.

Interim Director of Finance Dittman presented the proposed drawdown of General Fund reserves of \$1,001,999 by department, noting that Parks & Recreation were 59.72% or \$458,100 higher due to the re-budgeting of unspent Willow Pond Park grant funds, and fund transfers were 48.53% or \$51,791 higher due to the new 2015 bonds being included. She described the dollar changes of the major General Fund revenue sources and the historical percentage changes of these sources over the past three years. Administrator Halik described the proposed reduction in LGDF (income tax) revenue that is currently being proposed by the State of Illinois. The Village's budget already reflects a 25% decrease in this revenue line item in anticipation of the State's action.

Interim Director of Finance Dittman noted that the police pension contribution is the annual required contribution as per the actuarial valuation and described the reasons for the increase of \$94,615. IMRF has decreased from 18.88% percent of payroll to 17.97%.

Administrator Halik gave an update on the rate increases in the Water Fund that were necessary as a result of the six DuPage Water Commission rate increases passed on to the Village since May 1, 2010. He also described the planned Water Fund capital projects that will occur in FY 2015-16. He then went on to describe the road program planned for the Motor Fuel Tax (MFT) Fund in FY 2015-16.

Interim Director of Finance Dittman gave an update of the status of the General Obligation Alternate Revenue Sources Bonds, Series 2015, which are currently in the works. The total \$5,055,000 bond consists of \$3.5 million of new money for the police station and water tank #1 painting, \$1.485 million to refund part of the Series 2008 Bonds, and the remaining \$70,000 to pay the bond issuance costs. The bonds will be issued about

April 13, 2015 and repayment will begin in FY 2015-16 via transfers from the General Fund and Water Fund in their pro-rata shares. The bonds will carry a repayment pledge of income taxes and water user fees as the alternate revenue sources. All but the next two non-callable payments of the Series 2008 bonds will be refunded in order to achieve an interest savings.

The next portion of the presentation by Interim Director of Finance Dittman was a financial overview, including the financial performance of the General Fund and the reasons for the heightened performance in FY 2014-15, which included revenues exceeding expectations and certain General Fund expenditures (Willow Pond Park and the finance ERP system) being deferred an additional year. Administrator Halik gave a "quick summary" that noted the FY 2014-15 budget included a planned draw-down of reserves of \$527,347 (to 191 days operating reserves), but FY 2014-15 estimated actual would be a surplus of \$487,561 (236 days operating reserves). The FY 2015-16 budget would be a draw-down of \$1,001,999 to end at 182 days operating reserve. The Village's target reserve has long been established at 120 days.

Interim Director of Finance Dittman discussed how the Village evaluates financial condition, and described the financial performance of the Water and MFT Funds.

Next, Administrator Halik and Interim Director of Finance Dittman described the major changes by General Fund department, including Village Board and Clerk, BOPC, Administration, Planning and Economic Development, Parks and Recreation, Finance, Police (described by Police Chief Shelton), Public Works and Building and Zoning. Halik and Dittman also described major planned changes in the Water, Hotel/Motel Tax, Motor Fuel Tax, TIF, SSA Bond and Interest, Capital Projects, Debt Service, and Land Acquisition, Facility Expansion and Renovation Funds.

Staff opened the floor to questions, and welcomed any suggestions to be included in the upcoming March 16, 2015 full board budget workshop.

#### **4. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

#### **5. ADJOURNMENT**

Motion to adjourn was made by Trustee Berglund, and seconded by Chairman Kelly. The motion was carried.

The meeting was adjourned at 7:18 p.m.

(Minutes transcribed by: Carrie Dittman, 3/3/2015)

**MUNICIPAL SERVICES COMMITTEE MEETING  
AGENDA ITEM SUMMARY SHEET**

**AGENDA ITEM DESCRIPTION**

**DISCUSSION –  
Illinois Department of Revenue:  
Reciprocal Agreement on Exchange of Information**

**COMMITTEE REVIEW**

- Finance/Administration
- Municipal Services
- Public Safety

Meeting Date:

March 9, 2015

- |   |   |
|---|---|
| <input checked="" 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**

Historically, business sales tax payment information from the state is not shared with individual municipalities unless they are a home rule unit of government, or otherwise have an agreement with the state to obtain the information as a result of a tax sharing or similar arrangement with a business, in which case the information is needed. For Willowbrook, to date, we have only received business sales tax information for the Town Center business, since we have a sales tax sharing agreement in place with Harlem Irving. This information is needed to verify revenues to ensure the accuracy of our sales tax sharing arrangement payments. Such information would also be useful throughout the remainder of town to ensure we are receiving the 1% state shared sales tax from all business located within the Willowbrook corporate limits. This same issue occurred after the previous annexations of several businesses along Joliet Road, when we learned some time later that the 1% sales tax revenues was still being paid to the county.

**REQUEST FOR FEEDBACK**

In May of 2014, Illinois House Bill 3885 was passed by both houses and subsequently signed by the Governor as Public Act 098-1058 (see attached) on August 26, 2014. The law has an effective date of January 1, 2015. This new law will allow non-home rule units of government to receive the same sales tax information from the state as home rule units receive. Willowbrook would need to execute a Reciprocal Agreement (copy attached) with the Illinois Department of Revenue (IDOR) to begin receiving the information. It should also be noted that both the law and agreement with the IDOR contain a stiff penalty if one is found guilty of sharing the confidential taxpayer information to unauthorized individuals. The penalty is a Class B misdemeanor with a fine not to exceed \$7,500.

**STAFF RECOMMENDATION**

Staff would recommend that the Village execute the Reciprocal Agreement with IDOR to begin obtaining business sales tax information. If the Committee concurs, this item will be considered by the full Village Board at a future meeting.

**RECIPROCAL AGREEMENT ON EXCHANGE OF INFORMATION  
BETWEEN THE VILLAGE OF WILLOWBROOK  
AND THE  
ILLINOIS DEPARTMENT OF REVENUE**

The Illinois Department of Revenue (the "Department"), in accordance with the statutes of the State of Illinois, agrees to share under the terms of this Reciprocal Agreement on Exchange of Information (the "Reciprocal Agreement") with the Town/City/Village of VILLAGE OF WILLOWBROOK (the "Municipality") return information obtained pursuant to the Illinois Retailers' Occupation Tax Act, the Service Occupation Tax Act, the Use Tax Act, and the Service Use Tax Act (the "Tax Acts").

It is further agreed that all information exchanged will be used only for the official purposes of the State and of the Municipality and shall be kept confidential in accordance with the Tax Acts. Each party agrees to take appropriate steps to protect from unauthorized disclosure the tax information obtained pursuant to the Reciprocal Agreement and to destroy it when no longer needed by shredding or other appropriate means.

The Municipality agrees to follow the procedures to protect the confidentiality of information provided in "Minimum Standards Required to Safeguard Information Given as a Result of a Reciprocal Agreement on the Exchange of Information," which is incorporated into the Reciprocal Agreement as Attachment A. Both parties understand and agree that the Department will not provide any information under the Reciprocal Agreement to the Municipality unless and until the Municipality signs Attachment A.

It is agreed that only the chief executive officer of the Municipality will initiate the Reciprocal Agreement on Exchange of Information with the Department. The chief executive officer of the Municipality will provide the Department with a list of names and official titles of municipal personnel designated by him or her as persons exclusively authorized to request return information, view return information, or receive related information on his or her behalf. This list shall be restricted to municipal personnel directly involved in the financial operations of the municipality and the financial information provided by the Department shall not be viewed by or shared with anyone who is not on the list. The Department agrees to provide the Municipality with a written list showing the names and official titles of Department personnel designated by it to request return information, view return information, or receive related information from the Municipality. Both parties agree to furnish additions to and deletions from the lists as they occur. It is agreed that no information provided under the Reciprocal Agreement will be provided by telephone or pursuant to a telephone request.

It is further agreed that either party for administrative reasons may refuse to share information.

The Reciprocal Agreement may be canceled by either party at any time and will be canceled in the event of any unauthorized use or disclosure of State tax return information obtained pursuant to the Reciprocal Agreement or failure to abide by the procedures set forth by the Department for safeguarding the confidentiality of such return information.

Illinois Department of Revenue

VILLAGE OF WILLOWBROOK  
Municipality

\_\_\_\_\_  
Director

\_\_\_\_\_  
Chief Executive of the Municipality

\_\_\_\_\_  
Date

\_\_\_\_\_  
Clerk of the Municipality

\_\_\_\_\_  
Date

## ATTACHMENT A

### MINIMUM STANDARDS REQUIRED TO SAFEGUARD INFORMATION GIVEN AS A RESULT OF A RECIPROCAL AGREEMENT ON THE EXCHANGE OF INFORMATION

1. All requests for information under the Reciprocal Agreement on the Exchange of Information (the "Reciprocal Agreement") will be in writing, on letterhead of the municipality and addressed to the Local Tax Allocation Division at the Illinois Department of Revenue (the "Department").
2. Information received under the Reciprocal Agreement will be kept in a locked storage facility, e.g., locked file cabinet, closet, or desk that is only accessible by persons authorized under the Reciprocal Agreement to receive information. Any information stored in an electronic format shall be password protected and restricted to only those persons on the authorized list provided by the chief executive officer.
3. Any Municipality that receives information under the Reciprocal Agreement will promptly notify the Department when a municipal employee, who has been authorized to receive information under the Reciprocal Agreement, leaves employment of the Municipality or otherwise is no longer authorized by statute or by the Municipality to receive the information.
4. Any Municipality that receives information under the Reciprocal Agreement will report immediately to the Department any possible or suspected breach of confidentiality of the information.
5. The proper method for destruction of information that is no longer needed is shredding or destruction of the CDs.
6. Any Municipality that receives information under the Reciprocal Agreement agrees to allow the Department to physically inspect its facilities to insure proper compliance with these standards.

7. Any person who divulges confidential taxpayer information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, is guilty of a Class B misdemeanor with a fine not to exceed \$7,500.00. Confidential information includes any information collected by the Department from any return or investigation other than name and address of the taxpayer.

The Town/City/Village of VILLAGE OF WILLOWBROOK agrees to abide by the aforementioned standards in safeguarding the information that it receives pursuant to the Reciprocal Agreement on the Exchange of Information, which it has entered into with the Illinois Department of Revenue.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

**Bill Status of HB3885** 98th General Assembly

**Short Description:** REVENUE-TECH

**House Sponsors**

Rep. [Natalie A. Manley](#)

**Senate Sponsors**

(Sen. [Jennifer Bertino-Tarrant](#) - [Pamela J. Althoff](#) - [Toi W. Hutchinson](#) and [Pat McGuire](#))

**Last Action**

Date	Chamber	Action
8/26/2014	House	Public Act . . . . . <a href="#">98-1058</a>

**Statutes Amended In Order of Appearance**

[35 ILCS 20/35-1](#)

**Synopsis As Introduced**

Amends the Tax Shelter Voluntary Compliance Law. Makes a technical change in a Section concerning the short title.

**House Floor Amendment No. 2**

*Deletes reference to:*

[35 ILCS 20/35-1](#)

*Adds reference to:*

[35 ILCS 120/11](#)

from Ch. 120, par. 450

Replaces everything after the enacting clause. Amends the Retailers' Occupation Tax Act. Provides that a person who divulges confidential information from a return filed or an investigation conducted under the Act is subject to a fine of up to \$7,500. Provides that the Department of Revenue may furnish certain financial information to a municipality (now, only certain units of local government) if the municipality agrees in writing to the Act's confidentiality provisions. Provides that the Department of Revenue is authorized to provide the information to municipalities by electronic means. Effective January 1, 2015.

**House Floor Amendment No. 3**

Makes changes to the bill as amended by House Amendment 2. In provisions concerning information that may be provided to municipalities, provides that the Department may provide net revenue (instead of receipts) distributed to the requesting municipality that is directly related to the requesting municipality's local share of the proceeds under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, and any locally imposed retailers' occupation tax or service occupation tax (in House Amendment 2, locally imposed service occupation taxes are not included).

**Actions**

Date	Chamber	Action
1/3/2014	House	Filed with the Clerk by <a href="#">Rep. Michael J. Madigan</a>
1/13/2014	House	<b>First Reading</b>
1/13/2014	House	Referred to <a href="#">Rules Committee</a>
3/19/2014	House	Assigned to <a href="#">Executive Committee</a>
3/26/2014	House	Do Pass / Short Debate <a href="#">Executive Committee</a> ; 009-000-000
3/26/2014	House	Placed on Calendar 2nd Reading - Short Debate
4/3/2014	House	House Floor Amendment No. 1 Filed with Clerk by <a href="#">Rep. Natalie A. Manley</a>

4/3/2014	House	House Floor Amendment No. 1 Referred to <u>Rules Committee</u>
4/7/2014	House	Chief Sponsor Changed to <u>Rep. Natalie A. Manley</u>
4/7/2014	House	House Floor Amendment No. 1 Rules Refers to <u>Revenue &amp; Finance Committee</u>
4/7/2014	House	House Floor Amendment No. 2 Filed with Clerk by <u>Rep. Natalie A. Manley</u>
4/7/2014	House	House Floor Amendment No. 2 Referred to <u>Rules Committee</u>
4/8/2014	House	House Floor Amendment No. 3 Filed with Clerk by <u>Rep. Natalie A. Manley</u>
4/8/2014	House	House Floor Amendment No. 3 Referred to <u>Rules Committee</u>
4/8/2014	House	House Floor Amendment No. 2 Recommends Be Adopted <u>Rules Committee</u> ; 003-000-000
4/9/2014	House	House Floor Amendment No. 1 Recommends Be Adopted <u>Revenue &amp; Finance Committee</u> ; 010-000-000
4/9/2014	House	House Floor Amendment No. 3 Recommends Be Adopted <u>Rules Committee</u> ; 004-000-000
<b>4/9/2014</b>	<b>House</b>	<b>Second Reading - Short Debate</b>
4/9/2014	House	House Floor Amendment No. 1 Tabled
4/9/2014	House	House Floor Amendment No. 2 Adopted
4/9/2014	House	Held on Calendar Order of Second Reading - Short Debate
4/9/2014	House	House Floor Amendment No. 3 Adopted
4/9/2014	House	Placed on Calendar Order of 3rd Reading - Short Debate
<b>4/10/2014</b>	<b>House</b>	<b>Third Reading - Short Debate - Passed <u>102-000-000</u></b>
4/11/2014	Senate	Arrive in Senate
4/11/2014	Senate	Placed on Calendar Order of First Reading
4/11/2014	Senate	Chief Senate Sponsor <u>Sen. Jennifer Bertino-Tarrant</u>
<b>4/11/2014</b>	<b>Senate</b>	<b>First Reading</b>
4/11/2014	Senate	Referred to <u>Assignments</u>
4/23/2014	Senate	Assigned to <u>Revenue</u>
4/29/2014	Senate	Added as Alternate Chief Co-Sponsor <u>Sen. Pamela J. Althoff</u>
5/1/2014	Senate	Do Pass <u>Revenue</u> ; 010-000-000
5/1/2014	Senate	Placed on Calendar Order of 2nd Reading May 6, 2014
5/6/2014	Senate	Added as Alternate Co-Sponsor <u>Sen. Pat McGuire</u>
5/7/2014	Senate	Added as Alternate Chief Co-Sponsor <u>Sen. Toi W. Hutchinson</u>
<b>5/8/2014</b>	<b>Senate</b>	<b>Second Reading</b>
5/8/2014	Senate	Placed on Calendar Order of 3rd Reading May 12, 2014
5/23/2014	Senate	Rule 2-10 Committee/3rd Reading Deadline Established As May 31, 2014
<b>5/30/2014</b>	<b>Senate</b>	<b>Third Reading - Passed; <u>056-000-000</u></b>
5/30/2014	House	Passed Both Houses
6/27/2014	House	Sent to the Governor
8/26/2014	House	Governor Approved
8/26/2014	House	Effective Date January 1, 2015
<b>8/26/2014</b>	<b>House</b>	<b>Public Act . . . . . <u>98-1052</u></b>

**Public Act 098-1058**

HB3885 Enrolled

LRB098 15457 JLK 50487 b

AN ACT concerning revenue.

**Be it enacted by the People of the State of Illinois,  
represented in the General Assembly:**

Section 5. The Retailers' Occupation Tax Act is amended by changing Section 11 as follows:

(35 ILCS 120/11) (from Ch. 120, par. 450)

Sec. 11. All information received by the Department from returns filed under this Act, or from any investigation conducted under this Act, shall be confidential, except for official purposes, and any person who divulges any such information in any manner, except in accordance with a proper judicial order or as otherwise provided by law, shall be guilty of a Class B misdemeanor with a fine not to exceed \$7,500.

Nothing in this Act prevents the Director of Revenue from publishing or making available to the public the names and addresses of persons filing returns under this Act, or reasonable statistics concerning the operation of the tax by grouping the contents of returns so the information in any individual return is not disclosed.

Nothing in this Act prevents the Director of Revenue from divulging to the United States Government or the government of any other state, ~~or any village that does not levy any real property taxes for village operations and that receives more than 60% of its general corporate revenue from taxes under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act,~~ or any officer or agency thereof, for exclusively official purposes, information received by the Department in administering this Act, provided that such other governmental agency agrees to divulge requested tax information to the Department.

The Department's furnishing of information derived from a taxpayer's return or from an investigation conducted under this Act to the surety on a taxpayer's bond that has been furnished to the Department under this Act, either to provide notice to such surety of its potential liability under the bond or, in order to support the Department's demand for payment from such surety under the bond, is an official purpose within the meaning of this Section.

The furnishing upon request of information obtained by the Department from returns filed under this Act or investigations conducted under this Act to the Illinois Liquor Control Commission for official use is deemed to be an official purpose within the meaning of this Section.

Notice to a surety of potential liability shall not be given unless the taxpayer has first been notified, not less than 10 days prior thereto, of the Department's intent to so notify the surety.

The furnishing upon request of the Auditor General, or his

authorized agents, for official use, of returns filed and information related thereto under this Act is deemed to be an official purpose within the meaning of this Section.

Where an appeal or a protest has been filed on behalf of a taxpayer, the furnishing upon request of the attorney for the taxpayer of returns filed by the taxpayer and information related thereto under this Act is deemed to be an official purpose within the meaning of this Section.

The furnishing of financial information to a municipality ~~home rule unit or non-home rule unit that has imposed a tax similar to that imposed by this Act pursuant to its home rule powers or the successful passage of a public referendum by a majority of the registered voters of the community, or to any village that does not levy any real property taxes for village operations and that receives more than 60% of its general corporate revenue from taxes under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act,~~ upon request of the Chief Executive thereof, is an official purpose within the meaning of this Section, provided the municipality ~~home rule unit, non-home rule unit with referendum approval, or village that does not levy any real property taxes for village operations and that receives more than 60% of its general corporate revenue from taxes under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act~~ agrees in writing to the requirements of this Section. Information provided to municipalities under this paragraph shall be limited to: (1) the business name; (2) the business address; (3) net revenue distributed to the requesting municipality that is directly related to the requesting municipality's local share of the proceeds under the Use Tax Act, the Service Use Tax Act, the Service Occupation Tax Act, and the Retailers' Occupation Tax Act, and, if applicable, any locally imposed retailers' occupation tax or service occupation tax; and (4) a listing of all businesses within the requesting municipality by account identification number and address. On and after July 1, 2015, the furnishing of financial information to municipalities under this paragraph may be by electronic means.

~~For a village that does not levy any real property taxes for village operations and that receives more than 60% of its general corporate revenue from taxes under the Use Tax Act, Service Use Tax Act, Service Occupation Tax Act, and Retailers' Occupation Tax Act, the officers eligible to receive information from the Department of Revenue under this Section are the village manager and the chief financial officer of the village.~~

Information so provided shall be subject to all confidentiality provisions of this Section. The written agreement shall provide for reciprocity, limitations on access, disclosure, and procedures for requesting information.

The Department may make available to the Board of Trustees of any Metro East Mass Transit District information contained on transaction reporting returns required to be filed under Section 3 of this Act that report sales made within the boundary of the taxing authority of that Metro East Mass Transit District, as provided in Section 5.01 of the Local Mass Transit District Act. The disclosure shall be made pursuant to a written agreement between the Department and the Board of Trustees of a Metro East Mass Transit District, which is an

official purpose within the meaning of this Section. The written agreement between the Department and the Board of Trustees of a Metro East Mass Transit District shall provide for reciprocity, limitations on access, disclosure, and procedures for requesting information. Information so provided shall be subject to all confidentiality provisions of this Section.

The Director may make available to any State agency, including the Illinois Supreme Court, which licenses persons to engage in any occupation, information that a person licensed by such agency has failed to file returns under this Act or pay the tax, penalty and interest shown therein, or has failed to pay any final assessment of tax, penalty or interest due under this Act. The Director may make available to any State agency, including the Illinois Supreme Court, information regarding whether a bidder, contractor, or an affiliate of a bidder or contractor has failed to collect and remit Illinois Use tax on sales into Illinois, or any tax under this Act or pay the tax, penalty, and interest shown therein, or has failed to pay any final assessment of tax, penalty, or interest due under this Act, for the limited purpose of enforcing bidder and contractor certifications. The Director may make available to units of local government and school districts that require bidder and contractor certifications, as set forth in Sections 50-11 and 50-12 of the Illinois Procurement Code, information regarding whether a bidder, contractor, or an affiliate of a bidder or contractor has failed to collect and remit Illinois Use tax on sales into Illinois, file returns under this Act, or pay the tax, penalty, and interest shown therein, or has failed to pay any final assessment of tax, penalty, or interest due under this Act, for the limited purpose of enforcing bidder and contractor certifications. For purposes of this Section, the term "affiliate" means any entity that (1) directly, indirectly, or constructively controls another entity, (2) is directly, indirectly, or constructively controlled by another entity, or (3) is subject to the control of a common entity. For purposes of this Section, an entity controls another entity if it owns, directly or individually, more than 10% of the voting securities of that entity. As used in this Section, the term "voting security" means a security that (1) confers upon the holder the right to vote for the election of members of the board of directors or similar governing body of the business or (2) is convertible into, or entitles the holder to receive upon its exercise, a security that confers such a right to vote. A general partnership interest is a voting security.

The Director may make available to any State agency, including the Illinois Supreme Court, units of local government, and school districts, information regarding whether a bidder or contractor is an affiliate of a person who is not collecting and remitting Illinois Use taxes for the limited purpose of enforcing bidder and contractor certifications.

The Director may also make available to the Secretary of State information that a limited liability company, which has filed articles of organization with the Secretary of State, or corporation which has been issued a certificate of incorporation by the Secretary of State has failed to file returns under this Act or pay the tax, penalty and interest shown therein, or has failed to pay any final assessment of tax, penalty or interest due under this Act. An assessment is

final when all proceedings in court for review of such assessment have terminated or the time for the taking thereof has expired without such proceedings being instituted.

The Director shall make available for public inspection in the Department's principal office and for publication, at cost, administrative decisions issued on or after January 1, 1995. These decisions are to be made available in a manner so that the following taxpayer information is not disclosed:

(1) The names, addresses, and identification numbers of the taxpayer, related entities, and employees.

(2) At the sole discretion of the Director, trade secrets or other confidential information identified as such by the taxpayer, no later than 30 days after receipt of an administrative decision, by such means as the Department shall provide by rule.

The Director shall determine the appropriate extent of the deletions allowed in paragraph (2). In the event the taxpayer does not submit deletions, the Director shall make only the deletions specified in paragraph (1).

The Director shall make available for public inspection and publication an administrative decision within 180 days after the issuance of the administrative decision. The term "administrative decision" has the same meaning as defined in Section 3-101 of Article III of the Code of Civil Procedure. Costs collected under this Section shall be paid into the Tax Compliance and Administration Fund.

Nothing contained in this Act shall prevent the Director from divulging information to any person pursuant to a request or authorization made by the taxpayer or by an authorized representative of the taxpayer.

(Source: P.A. 93-25, eff. 6-20-03; 93-939, eff. 8-13-04; 94-1074, eff. 12-26-06.)

Section 99. Effective date. This Act takes effect on January 1, 2015.

**Effective Date: 1/1/2015**

**VILLAGE OF WILLOWBROOK  
CHECKS ISSUED  
FISCAL YEAR 2014 - 2015**

<u>MONTH</u>	<u>BOARD APPROVED WARRANTS</u>	<u>NET PAYROLL</u>	<u>PAYROLL LIABILITY CHECKS &amp; EFTPS</u>	<u>HANDWRITTEN CHECKS</u>	<u>MONTHLY TOTAL</u>
MAY		\$ 98,236.98	\$ 67,248.21		
MAY	\$ 299,831.91	73,980.54	60,338.66		
MAY	245,316.93	130,571.82	97,921.74	\$ 34,956.18	\$ 1,108,402.97
JUNE	247,056.82	70,961.42	59,187.24		
JUNE	421,139.70	129,392.24	89,827.25	438.00	\$ 1,018,002.67
JULY	123,381.66	71,000.63	59,876.11		
JULY	383,955.50	129,905.43	91,464.31	59,457.71	1 \$ 919,041.35
AUG	194,370.96	69,628.69	59,606.27		
AUG	192,885.94	130,482.89	90,084.60	43,048.68	2 \$ 780,108.03
SEP	177,796.34	67,748.28	58,545.31		
SEP	260,733.91	126,788.85	86,856.51	136,884.31	3 \$ 915,353.51
OCT		68,417.68	58,026.28		
OCT	270,960.20	84,020.43	63,969.96		
OCT	282,473.99	121,077.26	92,627.74	606,215.55	4 \$ 1,647,789.09
NOV	152,198.26	91,844.55	67,644.30		
NOV	501,394.97	117,684.55	85,488.85	255,933.22	5 \$ 1,272,188.70
DEC	1,000,230.78	90,521.90	68,524.18		
DEC		23,009.10	12,550.13		
DEC		115,628.64	86,550.34	240,497.75	7 \$ 1,637,512.82
JAN	440,270.09	99,848.09	71,144.95		
JAN	291,348.21	121,855.46	86,476.05	292,257.10	8 \$ 1,403,199.95
FEB	158,655.32	88,046.32	65,999.16		
FEB	278,988.19	139,619.78	109,433.25	1,985.62	\$ 842,727.64
MAR					
MAR					\$ -
APR					
APR					\$ -
	<u>\$ 5,922,989.68</u>	<u>\$ 2,260,271.53</u>	<u>\$ 1,689,391.40</u>	<u>\$ 1,671,674.12</u>	<u>\$ 11,544,326.73</u>

- Note 1 -** Handwritten checks include check for \$57,314 to Currie Motors for 2 squad cars
- Note 2 -** Handwritten checks include check for \$41,173 to FBG Corp for payment #1 of Village Hall remodel
- Note 3 -** Handwritten checks include check for \$136,146.80 to FBG Corp for payment #2 of Village Hall remodel
- Note 4 -** Handwritten checks include check for \$369,580.64 to FBG Corp for payment #3 of Village Hall remodel and \$225,885.43 to James Fiala Paving for street maintenance contract
- Note 5 -** Handwritten checks include check for \$251,504.25 to FBG Corp for payment #4 of Village Hall remodel
- Note 6 -** Safety incentive separate payroll
- Note 7 -** Handwritten checks include check for \$229,108.40 to FBG Corp for payment #5 of Village Hall remodel
- Note 8 -** Handwritten checks include check for \$159,176.98 to FBG Corp for payment #6 of Village Hall remodel and \$129,460 to Rieke Office Interiors for Village Hall furniture

**VILLAGE OF WILLOWBROOK  
PAYROLL - BY MONTH/YEAR  
FY 2012 - FY 2015**

**MONTHLY PAYROLL TOTALS ^**

MONTH	FISCAL 2012	# of payrolls	FISCAL 2013	# of payrolls	FISCAL 2014	# of payrolls	FISCAL 2015	# of payrolls
MAY	\$ 320,475.00	2	\$ 299,514.62	2	\$ 451,655.27	3	\$ 470,294.72	3
JUNE	297,125.05	2	451,165.43	3	316,901.86	***	291,364.92	2
JULY	294,399.85	2	279,814.55	2	329,995.52	***	294,243.25	2
AUG	284,393.36	2	273,921.61	2	277,037.13	***	291,799.22	2
SEP	283,533.10	2	278,778.42	2	305,834.23	****	281,935.72	2
OCT	272,575.02	2	271,719.14	2	281,839.29	2	430,136.12	3
NOV	270,129.71	2	406,102.93	3	417,058.19	3	304,659.02	2
DEC	414,928.38	3	282,756.91	2	303,010.08	2	338,781.29	3
JAN	272,114.94	2	325,687.10	2	309,753.44	2	319,575.86	2
FEB	259,794.38	2	273,907.00	2	280,667.07	2	339,389.90	2
MAR	266,752.86	2	286,411.29	2	297,674.69	2		
APR	257,248.79	2	273,446.41	2	277,745.82	2		
<b>AUG*</b>	<b>267,068.17</b>							
<b>APR**</b>	<b>85,081.69</b>							
<b>TOTAL</b>	<b>\$ 3,845,620.30</b>	<b>25</b>	<b>\$ 3,703,225.41</b>	<b>26</b>	<b>\$ 3,849,172.59</b>	<b>26</b>	<b>\$ 3,362,180.02</b>	<b>23</b>
AVERAGE PAYROLL	\$ 139,738.82		\$ 142,431.75		\$ 148,045.10		\$ 146,181.74	
CHANGE FROM PRIOR YEAR			1.93%		3.94%		-1.26%	

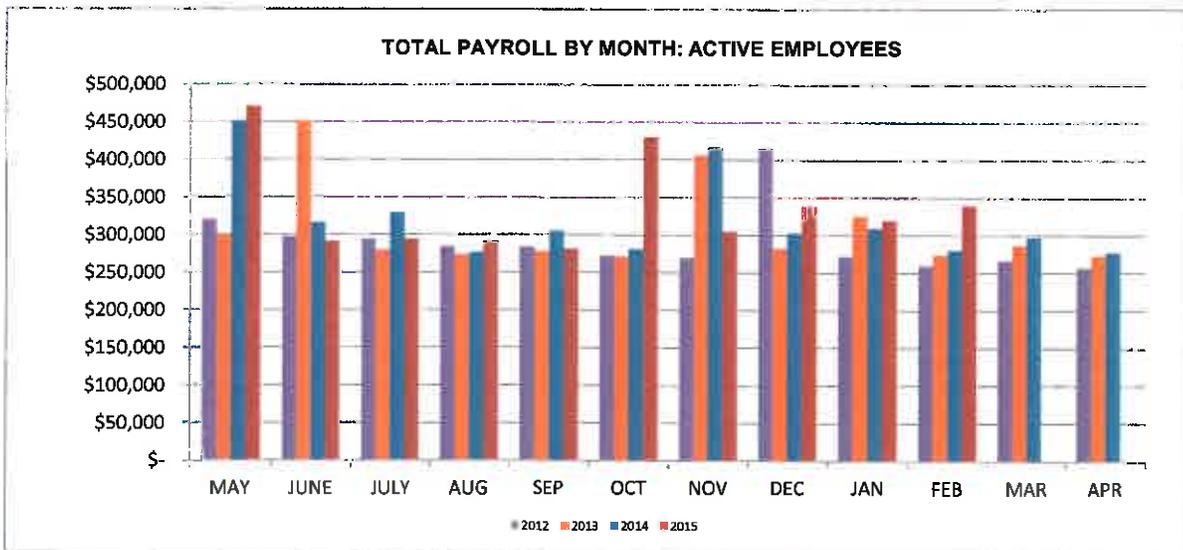
^ Includes gross salary and payroll taxes for active employees only

\* special payout for 3 commander retirements

\*\* special payout for 1 commander retirement

\*\*\* includes voluntary separation payout for 1 employee

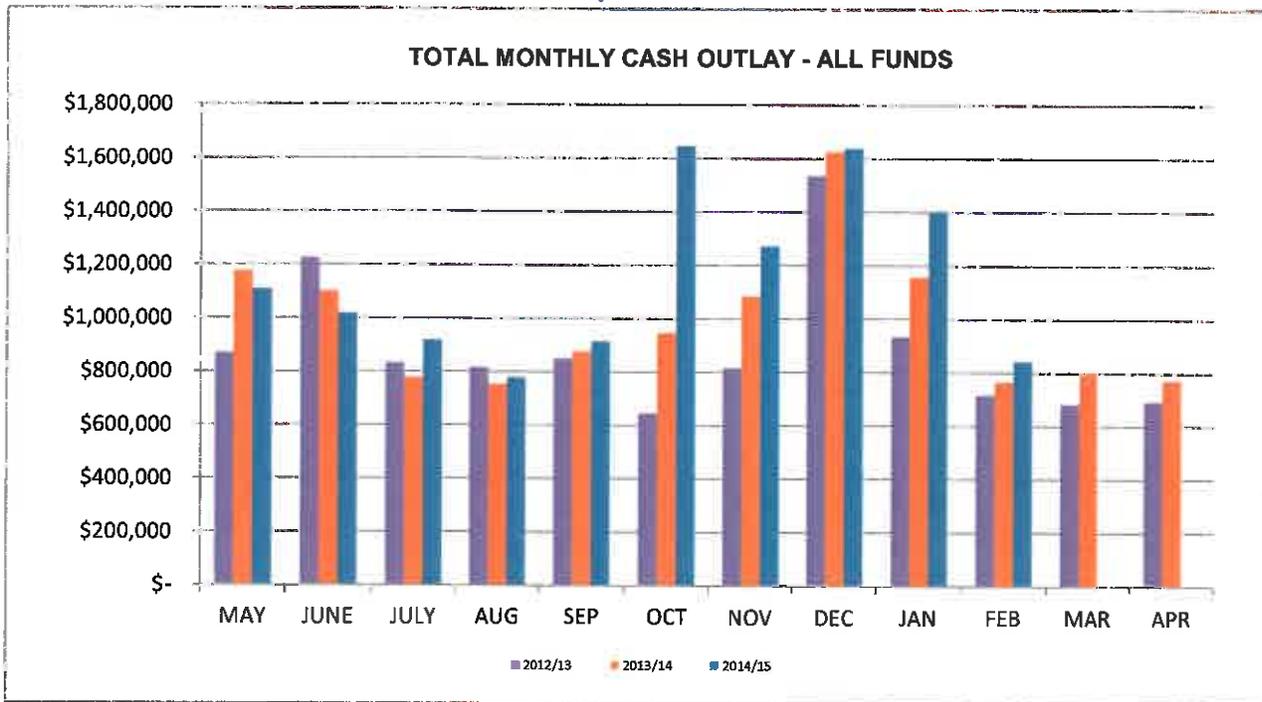
\*\*\*\* includes police union retro pay (9/6) per contract settlement



**VILLAGE OF WILLOWBROOK  
CASH OUTLAY  
ALL FUNDS**

MONTH	MONTHLY TOTALS			AVERAGE DAILY OUTLAY	
	FISCAL 2012/13	FISCAL 2013/14	FISCAL 2014/15	FISCAL 2013/14	FISCAL 2014/15
MAY	\$ 870,290.11	\$ 1,175,287.73 *	\$ 1,108,402.97	\$ 37,912.51	\$ 35,754.93
JUNE	1,226,031.00	1,100,094.57	1,018,002.67	36,669.82	33,933.42
JULY	833,357.39	778,105.54	919,041.35	25,100.18	29,646.50
AUG	816,663.86	754,604.28	780,108.03	24,342.07	25,164.78
SEP	850,880.84	875,835.59	915,353.51	29,194.52	30,511.78
OCT	645,090.55	946,433.58	1,647,789.09	30,530.12	53,154.49
NOV	816,308.17	1,085,383.78 **	1,272,188.70	36,179.46	42,406.29
DEC	1,536,678.84	1,626,336.84	1,637,512.82	52,462.48	52,822.99
JAN	934,882.52	1,157,265.95	1,403,199.95	37,331.16	45,264.51
FEB	717,506.98	766,244.52	842,727.64	27,365.88	30,097.42
MAR	682,960.98	796,003.58		25,677.53	
APR	692,627.23	772,550.97		25,751.70	
<b>TOTAL</b>	<b>\$ 10,623,278.47</b>	<b>\$ 11,834,146.93</b>	<b>\$ 11,544,326.73</b>		
<b>AVERAGE</b>	<b>\$ 885,273.21</b>	<b>\$ 986,178.91</b>	<b>\$ 1,154,432.67</b>	<b>\$ 32,376.45</b>	<b>\$ 37,875.71</b>

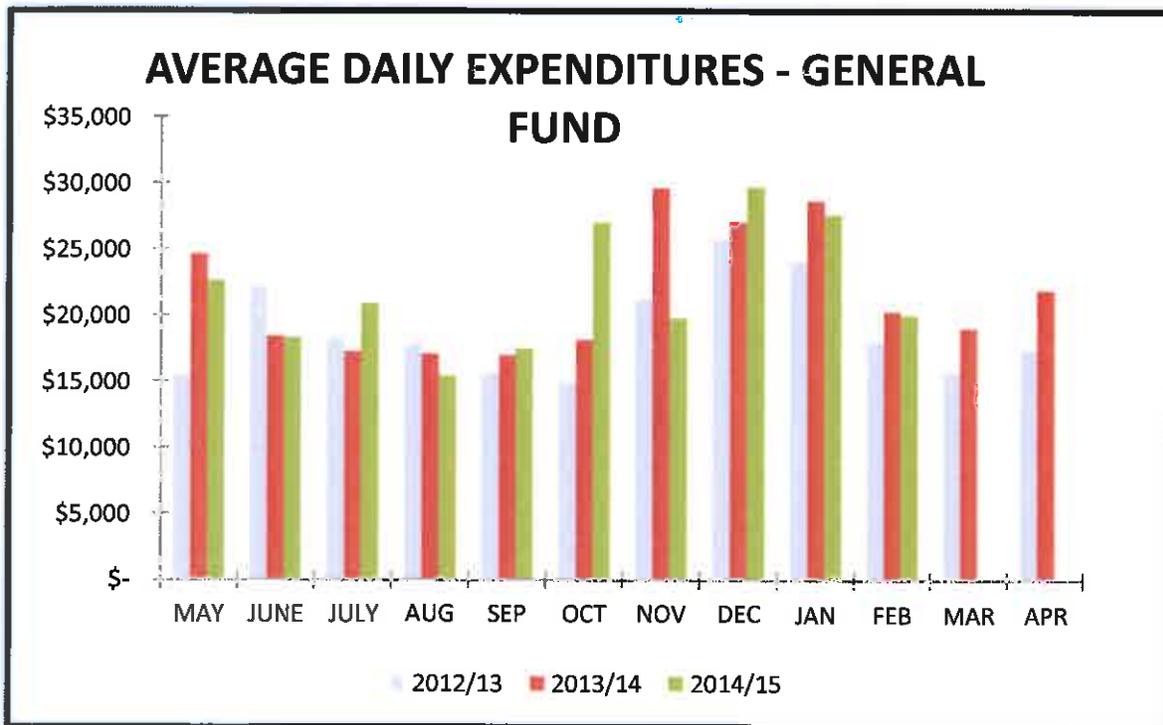
- \* May 2013 includes 3 payrolls & SLEP buyout
- \*\* Nov 2013 includes 3 payrolls
- \*\*\* Includes payment to FBG Corp. for Village Hall remodel



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

MONTH	FISCAL 2012/13	FISCAL 2013/14	FISCAL 2014/15	2014/15 YEAR TO DATE AVERAGE
MAY	\$ 15,479.51	\$ 24,649.68	\$ 22,642.15	\$ 22,642.15
JUNE	22,172.19	18,406.88	18,300.51	20,471.33
JULY	18,276.60	17,253.39	20,913.45	20,618.71
AUG	17,795.05	17,059.62	15,407.80	19,315.98
SEP	15,656.51	16,988.20	17,512.06	18,955.20
OCT	14,992.42	18,150.76	27,062.26	20,306.37
NOV	21,265.17	29,653.66	19,811.60	20,235.69
DEC	25,780.70	27,052.00	29,771.65	21,427.69
JAN	24,114.56	28,676.41	27,645.71	22,118.58
FEB	18,061.86	20,292.74	20,003.65	21,907.08
MAR	15,748.89	19,027.07		21,907.08
APR	17,417.76	21,927.12		21,907.08

AVERAGE    \$ 18,896.77    \$ 21,594.79    \$ 21,907.08



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

<b>MONTH SALE</b>						
<b>DIST</b>	<b>MADE</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>
MAY	FEB	\$ 223,555	\$ 254,811	\$ 261,216	\$ 250,138	\$ 245,589
JUNE	MAR	281,024	296,840	308,159	304,370	293,285
JULY	APR	259,844	281,808	288,609	295,557	293,319
AUG	MAY	284,173	276,985	316,487	334,102	342,029
SEPT	JUNE	314,663	318,524	336,664	338,139	330,203
OCT	JULY	276,383	300,424	291,508	300,405	318,631
NOV	AUG	279,375	326,134	330,699	332,925	349,800
DEC	SEPT	260,636	296,490	300,348	288,422	287,860
JAN	OCT	273,809	272,291	282,374	283,164	303,324
FEB	NOV	290,009	296,763	306,325	295,860	296,349
MARCH	DEC	355,102	387,223	377,505	387,074	
APRIL	JAN	234,660	253,944	277,850	234,816	
<b>TOTAL</b>		<b>\$ 3,333,234</b>	<b>\$ 3,562,238</b>	<b>\$ 3,677,745</b>	<b>\$ 3,644,970</b>	<b>\$ 3,060,388</b>
<b>MTH AVG</b>		<b>\$ 277,769</b>	<b>\$ 296,853</b>	<b>\$ 306,479</b>	<b>\$ 303,747</b>	<b>\$ 306,039</b>
<b>BUDGET</b>		<b>\$ 3,121,250</b>	<b>\$ 3,217,250</b>	<b>\$ 3,493,374</b>	<b>\$ 3,447,000</b>	<b>\$ 3,450,000</b>

YEAR TO DATE LAST YEAR : \$ 3,023,080  
 YEAR TO DATE THIS YEAR : \$ 3,060,388  
 DIFFERENCE : \$ 37,308

PERCENTAGE CHANGE :

**1.23%**

CURRENT FISCAL YEAR :

BUDGETED REVENUE: \$ 3,450,000  
 PERCENTAGE OF YEAR COMPLETED : 83.33%  
 PERCENTAGE OF REVENUE TO DATE : 88.71%  
 PROJECTION OF ANNUAL REVENUE : \$ 3,689,953  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 239,953  
 EST. PERCENT DIFF ACTUAL TO BUDGET **7.0%**

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

Note 1

MONTH	10-11	11-12	12-13	13-14	14-15
MAY	\$ 88,618	\$ 83,421	\$ 107,307	\$ 145,711	\$ 129,077
JUNE	47,252	50,979	56,417	49,504	48,077
JULY	66,409	66,040	72,448	75,818	79,570
AUG	43,538	45,433	45,462	47,106	46,418
SEPT	44,649	43,732	45,094	45,955	45,391
OCT	64,893	69,459	71,005	80,177	80,992
NOV	48,838	44,235	53,652	53,084	54,604
DEC	54,012	41,649	44,277	42,371	41,059
JAN	61,577	61,880	68,634	78,464	69,567
FEB	76,096	71,344	81,019	83,270	103,795
MARCH	37,954	47,598	45,430	47,560	
APRIL	65,293	73,904	78,886	83,170	
<b>TOTAL</b>	<b>\$ 699,127</b>	<b>\$ 699,674</b>	<b>\$ 769,631</b>	<b>\$ 832,190</b>	<b>\$ 698,550</b>
<b>MTH AVG</b>	<b>\$ 58,261</b>	<b>\$ 58,306</b>	<b>\$ 64,136</b>	<b>\$ 69,349</b>	<b>\$ 69,855</b>
<b>BUDGET</b>	<b>\$ 686,000</b>	<b>\$ 686,000</b>	<b>\$ 646,306</b>	<b>\$ 725,760</b>	<b>\$ 787,000</b>

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

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

YEAR TO DATE LAST YEAR:	\$ 701,460
YEAR TO DATE THIS YEAR:	\$ 698,550
DIFFERENCE:	\$ (2,910)

PERCENTAGE CHANGE:

**-0.41%**

BUDGETED REVENUE:	\$ 787,000
PERCENTAGE OF YEAR COMPLETED :	83.33%
PERCENTAGE OF REVENUE TO DATE :	88.76%
PROJECTION OF ANNUAL REVENUE :	\$ 828,738
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 41,738
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>5.3%</b>

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

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

MONTH	10-11	11-12	12-13	13-14	14-15
MAY	\$ 118,228	\$ 103,407	\$ 93,102	\$ 90,574	\$ 99,485
JUNE	93,026	90,897	117,206	89,915	85,846
JULY	90,884	91,865	87,823	85,555	83,409
AUG	109,099	96,906	101,980	92,752	82,223
SEPT	107,010	105,187	97,521	85,886	80,670
OCT	100,333	87,792	91,554	91,517	78,849
NOV	78,547	88,869	84,535	76,797	72,129
DEC	86,799	85,543	85,580	86,830	75,956
JAN	97,316	99,304	95,118	96,816	91,629
FEB	115,615	102,349	106,312	110,480	104,644
MARCH	99,953	99,574	106,527	114,052	
APRIL	115,470	94,549	101,146	108,307	
<b>TOTAL</b>	<b>\$ 1,212,279</b>	<b>\$ 1,146,243</b>	<b>\$ 1,168,404</b>	<b>\$ 1,129,481</b>	<b>\$ 854,840</b>
<b>MTH AVG</b>	<b>\$ 101,023</b>	<b>\$ 95,520</b>	<b>\$ 97,367</b>	<b>\$ 94,123</b>	<b>\$ 85,484</b>
<b>BUDGET</b>	<b>\$ 1,150,000</b>	<b>\$ 1,197,000</b>	<b>\$ 1,163,633</b>	<b>\$ 1,160,000</b>	<b>\$ 1,075,000</b>

YEAR TO DATE LAST YEAR: \$ 907,122  
 YEAR TO DATE THIS YEAR: \$ 854,840  
 DIFFERENCE: \$ (52,282)

PERCENTAGE CHANGE:

**-5.76%**

BUDGETED REVENUE: \$ 1,075,000  
 PERCENTAGE OF YEAR COMPLETED : 83.33%  
 PERCENTAGE OF REVENUE TO DATE : 79.52%  
 PROJECTION OF ANNUAL REVENUE : \$ 1,064,383  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ (10,617)  
 EST. PERCENT DIFF ACTUAL TO BUDGET **-1.0%**

VILLAGE OF WILLOWBROOK  
SIMPLIFIED TELECOMMUNICATION TAX  
CASH BASIS

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
MAY	\$ 41,821	\$ 53,612	\$ 52,377	\$ 44,972	\$ 45,168	\$ 42,198	\$ 42,452	\$ 37,525
JUNE	50,750	51,957	48,525	47,223	44,146	68,291	42,409	39,536
JULY	54,808	45,389	57,126	45,025	47,817	43,194	42,081	37,505
AUG	51,079	52,629	43,809	46,506	45,385	42,446	42,164	33,430
SEPT	47,442	54,696	47,730	46,612	44,870	43,089	39,419	33,909
OCT	51,648	55,679	53,788	47,373	45,249	42,717	41,333	33,239
OCT		9,718 Laq.						
NOV	37,828	50,367	49,640	37,447	45,682	44,479	40,398	33,142
DEC	55,182	48,286	43,911	46,354	43,687	42,474	41,474	32,322
JAN	40,999	50,887	47,537	45,007	46,094	44,272	41,338	32,454
FEB	52,013	54,513	39,757	45,269	44,813	43,250	40,051	35,607
MAR	80,497	47,629	50,611	36,213	40,246	42,291	39,527	
APR	46,258	56,542	56,969	53,210	43,417	42,541	39,390	
<b>TOTAL:</b>	<b>\$ 610,325</b>	<b>\$ 631,904</b>	<b>\$ 591,780</b>	<b>\$ 541,210</b>	<b>\$ 536,574</b>	<b>\$ 541,242</b>	<b>\$ 492,036</b>	<b>\$ 348,669</b>
					<b>YTD PRIOR YEAR</b>			<b>\$ 413,119</b>
					<b>YTD CURRENT YEAR</b>			<b>\$ 348,669</b>
					<b>DIFFERENCE</b>			<b>\$ (64,450)</b>
					<b>PERCENTAGE CHANGE</b>			<b>-15.6%</b>

VILLAGE OF WILLOWBROOK  
UTILITY TAX  
NORTHERN ILLINOIS GAS  
CASH BASIS

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
<b>MAY</b>	\$ 22,735	\$ 29,751	\$ 17,366	\$ 18,437	\$ 19,268	\$ 11,020	\$ 19,790	\$ 27,131
<b>JUNE</b>	14,685	21,020	11,184	10,627	13,321	7,277	13,126	15,821
<b>JULY</b>	7,851	14,857	7,056	7,075	8,716	5,609	8,350	9,063
<b>AUG</b>	6,184	10,068	6,943	6,842	6,871	5,318	6,419	6,850
<b>SEPT</b>	5,310	8,470	6,089	6,016	5,190	5,214	5,485	9,298
<b>OCT</b>	5,496	7,816	5,384	6,237	5,141	5,450	5,431	6,986
<b>NOV</b>	7,600	9,111	7,168	6,763	6,975	6,591	6,141	7,796
<b>DEC</b>	10,447	13,377	9,653	8,859	10,035	10,121	9,658	13,316
<b>JAN</b>	18,243	22,887	15,511	16,170	15,217	14,119	16,750	22,014
<b>FEB</b>	27,469	32,441	26,774	24,393	20,479	19,476	26,101	27,140
<b>MAR</b>	36,398	32,452	31,709	26,521	20,614	22,616	30,852	
<b>APR</b>	38,429	24,545	26,718	24,038	15,881	21,834	32,360	
<b>TOTAL:</b>	<b>\$ 200,847</b>	<b>\$ 226,794</b>	<b>\$ 171,556</b>	<b>\$ 161,977</b>	<b>\$ 147,709</b>	<b>\$ 134,645</b>	<b>\$ 180,463</b>	<b>\$ 145,415</b>

<b>YTD PRIOR YEAR</b>	<b>\$ 117,251</b>
<b>YTD CURRENT YEAR</b>	<b>\$ 145,415</b>
<b>DIFFERENCE</b>	<b>\$ 28,164</b>
<b>PERCENTAGE CHANGE</b>	<b>24.0%</b>

VILLAGE OF WILLOWBROOK  
UTILITY TAX  
COMMONWEALTH EDISON  
CASH BASIS

	<u>2007-2008</u>	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>
MAY	\$ 35,414	\$ 41,112	\$ 32,329	\$ 28,101	\$ 38,971	\$ 39,884	\$ 28,332	\$ 34,830
JUNE	28,095	37,629	31,126	35,646	33,900	42,108	34,757	30,761
JULY	45,542	33,606	35,583	39,254	35,802	39,020	35,473	37,112
AUG	46,221	47,587	39,638	49,507	45,121	54,686	44,604	42,214
SEPT	44,119	47,277	41,828	54,853	55,597	49,745	41,416	37,735
OCT	45,661	42,724	33,092	47,193	37,872	43,915	44,973	39,066
NOV	38,041	35,236	33,023	34,807	36,682	33,992	30,575	31,474
DEC	40,257	33,882	31,108	32,056	32,290	33,983	35,055	30,601
JAN	37,135	39,057	38,627	36,609	38,464	37,255	39,885	37,443
FEB	50,896	52,466	46,059	45,953	37,527	44,114	44,586	42,180
MAR	38,533	36,645	40,000	37,219	39,185	42,121	43,930	
APR	36,499	39,795	34,524	38,222	35,722	37,773	37,084	
<b>TOTAL:</b>	<b>\$ 486,412</b>	<b>\$ 487,017</b>	<b>\$ 436,937</b>	<b>\$ 479,420</b>	<b>\$ 467,133</b>	<b>\$ 498,596</b>	<b>\$ 460,670</b>	<b>\$ 363,416</b>

YTD PRIOR YEAR

\$ 379,656

YTD CURRENT YEAR

\$ 363,416

DIFFERENCE

\$ (16,240)

PERCENTAGE CHANGE

-4.3%

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

<b>MONTH</b>	<b>10-11</b>	<b>11-12</b>	<b>12-13</b>	<b>13-14</b>	<b>14-15</b>
MAY	\$ 32,607	\$ 34,339	\$ 37,421	\$ 39,097	\$ 39,473
JUNE	34,583	36,544	37,754	40,624	43,989
JULY	38,304	38,639	41,944	43,999	43,761
AUG	35,728	37,829	38,115	39,252	42,199
SEPT	33,184	39,218	40,801	43,327	43,417
OCT	33,204	36,492	40,227	37,833	40,479
NOV	33,296	38,018	36,097	37,229	42,106
DEC	35,058	34,652	39,700	38,042	40,298
JAN	38,456	39,065	43,449	40,096	45,215
FEB	32,964	32,687	35,859	33,452	39,057
MARCH	32,029	34,986	34,674	34,611	
APRIL	35,620	38,362	41,294	41,780	
<b>TOTAL</b>	<b>\$ 415,036</b>	<b>\$ 440,831</b>	<b>\$ 467,335</b>	<b>\$ 469,342</b>	<b>\$ 419,994</b>
<b>MTH AVG</b>	<b>\$ 34,586</b>	<b>\$ 36,736</b>	<b>\$ 38,945</b>	<b>\$ 39,112</b>	<b>\$ 41,999</b>
<b>BUDGET</b>	<b>\$ 404,500</b>	<b>\$ 429,500</b>	<b>\$ 450,581</b>	<b>\$ 450,000</b>	<b>\$ 450,000</b>

YEAR TO DATE LAST YEAR: \$ 392,951  
YEAR TO DATE THIS YEAR: \$ 419,994  
DIFFERENCE: \$ 27,043

PERCENTAGE OF INCREASE:

**6.88%**

BUDGETED REVENUE: \$ 450,000  
PERCENTAGE OF YEAR COMPLETED : 83.33%  
PERCENTAGE OF REVENUE TO DATE : 93.33%  
PROJECTION OF ANNUAL REVENUE : \$ 501,642  
EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 51,642  
EST. PERCENT DIFF ACTUAL TO BUDGET **11.5%**

## VILLAGE OF WILLOWBROOK FINANCIAL REPORT FINES

MONTH DIST	10-11	11-12	12-13	13-14	14-15
MAY	\$ 19,578	\$ 20,475	\$ 12,129	\$ 14,525	\$ 12,716
JUNE	16,689	16,315	16,141	11,948	19,200
JULY	19,660	8,068	11,302	15,097	18,657
AUG	14,809	15,404	5,385	9,322	7,725
SEPT	14,196	7,275	14,236	18,842	18,620
OCT	16,237	17,071	14,533	7,199	14,800
NOV	14,719	13,517	8,246	14,571	12,007
DEC	11,482	12,229	6,560	12,104	9,471
JAN	21,297	12,321	20,660	9,377	20,032
FEB	10,232	11,103	10,511	9,453	16,603
MARCH	13,255	16,448	14,546	18,160	
APRIL	16,761	15,010	15,063	8,192	
<b>TOTAL</b>	<b>\$ 188,916</b>	<b>\$ 165,235</b>	<b>\$ 149,312</b>	<b>\$ 148,790</b>	<b>\$ 149,831</b>
MTH AVG	\$ 15,743	\$ 13,770	\$ 12,443	\$ 12,399	\$ 14,983
BUDGET	\$ 200,000	\$ 200,000	\$ 160,000	\$ 145,000	\$ 145,000

YEAR TO DATE LAST YEAR : \$ 122,438  
 YEAR TO DATE THIS YEAR : \$ 149,831  
 DIFFERENCE : \$ 27,393

PERCENTAGE CHANGE

**22.37%**

BUDGETED REVENUE: \$ 145,000  
 PERCENTAGE OF YEAR COMPLETED : 83.33%  
 PERCENTAGE OF REVENUE TO DATE : 103.33%  
 PROJECTION OF ANNUAL REVENUE : \$ 182,079  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$ 37,079  
 EST. PERCENT DIFF ACTUAL TO BUDGET **25.57%**

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

MONTH DIST	10-11	11-12	12-13	13-14	14-15
MAY	\$ 51,750	\$ 19,700	\$ 49,631	\$ 57,075	\$ 56,175
JUNE	80,350	39,300	54,120	77,454	51,975
JULY	67,733	39,925	56,500	96,651	65,415
AUG	78,955	61,985	54,325	79,525	63,375
SEPT	53,880	68,241	35,300	76,050	46,240
OCT	42,786	83,294	46,200	70,435	59,245
NOV	45,760	88,200	46,037	47,985	67,250
DEC	65,285	39,855	41,645	64,735	48,647
JAN	57,064	34,805	41,395	70,925	45,532
FEB	27,980	34,577	36,135	48,845	41,502
MARCH	26,810	19,223	44,325	43,885	
APRIL	19,005	29,058	50,900	54,150	
<b>TOTAL</b>	<b>\$ 617,358</b>	<b>\$ 558,163</b>	<b>\$ 556,513</b>	<b>\$ 787,715</b>	<b>\$ 545,356</b>
<b>MTH AVG</b>	<b>\$ 51,447</b>	<b>\$ 46,514</b>	<b>\$ 46,376</b>	<b>\$ 65,643</b>	<b>\$ 54,536</b>
<b>BUDGET</b>	<b>\$ 484,400</b>	<b>\$ 511,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>

YEAR TO DATE LAST YEAR : \$ 689,680  
 YEAR TO DATE THIS YEAR : \$ 545,356  
 DIFFERENCE : \$ (144,324)

PERCENTAGE CHANGE:

**-20.93%**

BUDGETED REVENUE: \$ 540,000  
 PERCENTAGE OF YEAR COMPLETED : 83.33%  
 PERCENTAGE OF REVENUE TO DATE : 100.99%  
 PROJECTION OF ANNUAL REVENUE : \$622,876  
 EST. DOLLAR DIFF ACTUAL TO BUDGET \$82,876  
 EST. PERCENT DIFF ACTUAL TO BUDGET **15.3%**

## VILLAGE OF WILLOWBROOK FINANCIAL REPORT BUILDING PERMITS

MONTH	10-11	11-12	12-13	13-14	14-15
MAY	\$ 35,989	\$ 5,770	\$ 33,084	\$ 21,304	\$ 12,317
JUNE	8,399	6,527	30,569	19,336	8,574
JULY	19,396	8,640	11,472	48,123 *	15,008
AUG	17,824	9,921	14,433	17,978	8,891
SEPT	47,342	17,688	28,145	18,866	44,004 **
OCT	16,986	6,235	6,068	12,371	36,458
NOV	3,277	27,435	8,391	26,382	4,709
DEC	6,864	31,298	14,215	8,540	52,875 ***
JAN	12,160	6,734	27,202	19,495	17,590
FEB	13,567	7,062	7,918	20,254	23,298
MARCH	10,207	31,730	19,167	19,319	
APRIL	28,150	18,959	32,909	26,032	
<b>TOTAL</b>	<b>\$ 220,161</b>	<b>\$ 177,999</b>	<b>\$ 233,573</b>	<b>\$ 258,000</b>	<b>\$ 223,724</b>
<b>MTH AVG</b>	<b>\$ 18,347</b>	<b>\$ 14,833</b>	<b>\$ 19,464</b>	<b>\$ 21,500</b>	<b>\$ 22,372</b>
<b>BUDGET</b>	<b>\$ 100,000</b>	<b>\$ 150,000</b>	<b>\$ 110,000</b>	<b>\$ 150,000</b>	<b>\$ 175,000</b>

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

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

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

YEAR TO DATE LAST YEAR:	\$ 212,649
YEAR TO DATE THIS YEAR:	\$ 223,724
DIFFERENCE:	\$ 11,075

PERCENTAGE OF CHANGE:

**5.21%**

BUDGETED REVENUE:	\$ 175,000
PERCENTAGE OF YEAR COMPLETED :	83.33%
PERCENTAGE OF REVENUE TO DATE :	127.84%
PROJECTION OF ANNUAL REVENUE :	\$ 271,437
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ 96,437
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>55.11%</b>

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

MONTH	Note 1	Note 2	Note 3, 4			% change from same month last fiscal year
	10-11	11-12	12-13	13-14	14-15	
MAY	\$ 116,873	\$ 148,758	\$ 156,504	\$ 160,088	\$ 148,785	-7.1%
JUNE	164,898	170,028	205,606	236,824	325,749	37.5%
JULY	128,685	145,972	178,786	179,328	211,551	18.0%
AUG	183,532	183,885	309,555	281,359	258,283	-8.2%
SEPT	209,281	202,519	286,089	293,074	315,476	7.6%
OCT	141,587	134,151	172,100	196,339	212,111	8.0%
NOV	181,635	167,590	208,056	271,661	258,131	-5.0%
DEC	176,935	171,271	204,008	248,323	281,238	13.3%
JAN	117,392	118,494	139,217	171,390	182,776	6.6%
FEB	143,020	143,906	166,637	236,557	256,744	8.5%
MARCH	162,372	163,023	188,447	280,092		-100.0%
APRIL	113,064	136,026	134,770	286,900		-100.0%
<b>TOTAL</b>	<b>\$ 1,839,273</b>	<b>\$ 1,885,623</b>	<b>\$ 2,349,775</b>	<b>\$ 2,841,935</b>	<b>\$ 2,450,844</b>	
<b>MTH AVG</b>	<b>\$ 153,273</b>	<b>\$ 157,135</b>	<b>\$ 195,815</b>	<b>\$ 236,828</b>	<b>\$ 245,084</b>	
<b>BUDGET</b>	<b>\$ 1,931,868</b>	<b>\$ 1,831,500</b>	<b>\$ 2,318,242</b>	<b>\$ 2,898,948</b>	<b>\$ 3,480,257</b>	

**Note 1- 20% rate increase effective 5/1/10**

**Note 2- 20% rate increase effective 3/1/12**

**Note 3- 25% rate increase effective 5/1/13**

**Note 4- 20% rate increase effective 1/1/14**

**Note 5- 12% rate increase effective 1/1/15**

YEAR TO DATE LAST YEAR:	\$ 2,274,943
YEAR TO DATE THIS YEAR:	\$ 2,450,844
DIFFERENCE:	\$ 175,901

PERCENTAGE OF INCREASE:

**7.73%**

BUDGETED REVENUE:	\$ 3,480,257
PERCENTAGE OF YEAR COMPLETED :	83.33%
PERCENTAGE OF REVENUE TO DATE :	70.42%
PROJECTION OF ANNUAL REVENUE :	\$ 3,061,676
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$ (418,581)
EST. PERCENT DIFF ACTUAL TO BUDGET	<b>-12.03%</b>

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

MONTH	Note 1, 2		Note 3, 4		Note 5	
	10-11	11-12	12-13	13-14	14-15	
MAY	\$ 6,553	\$ 4,355	\$ 4,516	\$ 7,112	\$ 3,409	
JUNE	4,907	4,226	4,918	7,444	4,789	
JULY	6,872	6,196	8,271	7,038	5,196	
AUG	5,173	10,959	4,947	6,047	3,746	
SEPT	3,526	4,664	6,041	5,216	5,747	
OCT	10,625	6,463	11,030	4,929	5,677	
NOV	3,986	9,154	3,508	4,552	4,316	
DEC	2,325	5,428	5,611	3,666	3,491	
JAN	8,182	2,267	2,268	1,872	3,563	
FEB	1,755	1,945	3,306	3,462	2,572	
MARCH	5,505	4,123	3,634	2,185		
APRIL	2,262	8,077	5,049	3,459		
<b>TOTAL</b>	<b>\$ 61,671</b>	<b>\$ 67,857</b>	<b>\$ 63,099</b>	<b>\$ 56,982</b>	<b>\$ 42,506</b>	
<b>MTH AVG</b>	<b>\$ 5,139</b>	<b>\$ 5,655</b>	<b>\$ 5,258</b>	<b>\$ 4,749</b>	<b>\$ 4,251</b>	
<b>BUDGET</b>	<b>\$ 72,000</b>	<b>\$ 61,000</b>	<b>\$ 62,220</b>	<b>\$ 64,386</b>	<b>\$ 60,027</b>	

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

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

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

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

Note 5 - The Willowbrook Inn is one month behind as of 2/28/2015

YEAR TO DATE LAST YEAR:	\$	51,338
YEAR TO DATE THIS YEAR:	\$	42,506
DIFFERENCE:	\$	(8,832)

PERCENTAGE CHANGE:

**-17.20%**

BUDGETED REVENUE:	\$	60,027
PERCENTAGE OF YEAR COMPLETED :		83.33%
PERCENTAGE OF REVENUE TO DATE :		70.81%
PROJECTION OF ANNUAL REVENUE :	\$	47,179
EST. DOLLAR DIFF ACTUAL TO BUDGET	\$	(12,848)
EST. PERCENT DIFF ACTUAL TO BUDGET		<b>-21.4%</b>

