

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

**1. CALL TO ORDER**

The meeting was called to order by Chairman Umberto Davi at 6:00 p.m.

**2. ROLL CALL**

Those present at roll call were Chairman Umberto Davi, Trustee Gayle Neal and Director of Finance Carrie Dittman.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Finance/Administration Committee held on Monday, October 12, 2015 were reviewed.

Motion to approve made by Trustee Davi, seconded by Neal. Motion carried.

**4. DISCUSSION - Special Recreation Tax Levy**

Director of Finance Dittman reported that one component of the Village's budget process is determining funding needs for the Park & Recreation Department's special recreation programming. Since FY 2006, the Board has levied a special property tax for funding ADA accessible projects and programs. The property tax effect on a homeowner with a home valued at \$300,000 is about \$18.90 in property taxes paid annually to the Village. The Village staff has requested \$74,620 for the 2015 tax levy (payable next June - Sept) as follows: Gateway SRA membership - \$37,045; Village staff costs - \$5,400; ADA accommodations (includes 1 on 1 aide, special recreation fishing day, handicapped toilet and playground mulch in the ADA playground)- \$11,175; and ADA improvements on the CRC building - \$21,000. This represents a \$1,439 increase (1.97%) over the 2014 levy. The committee recommended that the special recreation tax levy request proceed to the next Village board meeting to be voted on.

**5. REPORT - Monthly Disbursement Reports - October 2015**

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

- Total cash outlay for all Village funds - \$1,417,022. This includes a check to Era Valdivia for \$368,200 for the water tank painting.
- Payroll for active employees including all funds - \$489,679 (3 payrolls this month). The change from the prior fiscal year is a cumulative 13.6% increase, due in part to the separation payouts in August & October to 2 retiring police officers.
- Ave. daily outlay of cash for all Village funds - \$45,710. Fiscal year to date daily average is \$38,349.
- Ave. daily expenditures for the General Fund - \$22,217. Fiscal year to date average is \$23,111.

**6. REPORT - Sales Tax, Income Tax, Utility Tax, Places of Eating Tax, Fines, Red Light Fines, Building Permits, Water Revenues,**

## Hotel/Motel Tax and Motor Fuel Tax

All revenues are fiscal year to date collections through October 31, 2015

- Sales tax receipts - \$1,806,271 down 0.92% from the prior year. Trending 1.3% over budget.
- Income Tax receipts - \$495,123 up 15.27% compared to the prior year, 52.0% over budget.
- Utility tax receipts - \$474,131 down 7.12% from the prior year, 9.5% under budget, consisting of:
  - o Telecomm tax - \$212,087, down 1.42%.
  - o Northern IL gas - \$40,453, down 46.17%
  - o ComEd - \$223,088, up 0.62%

Director Dittman pointed out that 3 new graphs have been added at the request of Trustee Neal to show the trends of each revenue source for the past 5 fiscal years. Trustee Neal has been looking into the reasons why the gas receipts have dropped so sharply this year. Her research showed that while average daily temperatures over the heavy winter usage period have not varied dramatically, the usage rate charged by Nicor to its customers sharply decreased this fiscal year (about half of last year's rate in several months). The decrease in user fees equates to a decrease in the tax charged on those user fees which is then remitted to the Village.

- Places of Eating Tax receipts - \$266,910 up 5.37% compared to the prior year, trending 14.5% over budget.
- Fines - \$74,815 down 18.43% compared with the prior year, 3.99% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines - \$125,209 down 63.43% from the prior year receipts, trending 57.8% below budget. Director Dittman reported that Chief Shelton had informed her that the cameras at 75<sup>th</sup> Street and Midway Drive were back in service as of September 27. The 63<sup>rd</sup> Street cameras went down on May 22 and were expected back up on October 31 but are not yet operational (about 23 weeks out of service).
- Building Permit receipts - \$237,300 up 89.46% from the prior year, trending at 236.07% above budget.
- Water sales receipts - \$1,688,664 up 14.72% from the prior year, 3.72% above budget, attributable in part to the 12% rate increase effective 1/1/2015. Director Dittman noted that a rate increase does not necessarily equate to the same % increase in revenue as customers increase their water conservation when rates go up.
- Hotel/Motel Tax receipts - \$113,859 up 298.61% compared with the prior year, 7.6% below budget. The June 1 rate increase to 5% is now apparent beginning with the June tax payments received in July.

- Motor Fuel Tax receipts - \$50,616 down 72.01% compared with the prior year, 61.0% under budget. The Village has not received payments since July due to the lack of a State of IL budget, and they will not remit future payments until their budget is passed. If the state does not make any additional payments this fiscal year, we will only reach about 25% of our budget for this revenue source.

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

**7. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

**8. COMMUNICATIONS**

There were no communications received.

**9. ADJOURNMENT**

Motion to adjourn at 6:26 p.m. was made by Chairman Davi.

(Minutes transcribed by: Carrie Dittman, 12/2/2015)