

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, OCTOBER 14, 2019 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 Chairwoman Berglund at 5:30 p.m.

**2. ROLL CALL**

Those present at roll call were Chairwoman Sue Berglund, Trustee Michael Mistele, and Director of Finance Carrie Dittman.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, September 9, 2019 were reviewed. Motion to approve made by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

**4. REPORT – Status of Annual Audit of the Village of Willowbrook for the Fiscal Year 2018-19**

Director Dittman provided an update on the annual Village audit. BKD, LLP performed the audit of the Village's financial statements for the year ended April 30, 2019. A clean audit opinion is expected to be rendered and an audit presentation will be given at the October 28, 2019 board meeting. Director Dittman presented the highlights of each fund's financial performance, and commented that the General Fund ending unrestricted fund balance at 4/30/2019 is \$5,026,889 which represents about 212 days of reserves.

**5. REPORT – Special Recreation Tax Levy**

Director Dittman described the Special Recreation Tax Levy and the ADA expenditures that it supports. The current levy's tax impact on a \$300,000 home is about \$16.36. The 2019 levy is being recommended at \$72,750, which is a 2.24% decrease from the current levy. The impact on a \$300,000 home will be about \$15.26. The restricted funds that have accumulated are earmarked to fund park improvements at the CRC and other parks, and the detail of the expenditures is included in the agenda packet. The levy will be presented to the full board at the October 28 meeting, with adoption of the ordinance to occur in November.

**6. DISCUSSION – Business License Fee Increase**

Director Dittman noted that staff has been instructed to determine the impact of a fee increase to business licenses. Business license fees have not been increased in over 10 years even though staff costs to administer it have consistently increased. The annual revenue from business licenses, vending machines (excluding video gaming) and scavenger licenses is about \$80,777. A 10% increase would provide an additional \$8,078, 15% would be \$12,117 and 20% would be \$16,155. This comes from about 262 businesses (excluding liquor licenses). The committee members commented that this could be perceived as poor public relations and would not yield much revenue; ultimately, they were not in favor of the fee increase.

**7. REPORT – Monthly Disbursement Reports – September 2019**

The Committee reviewed and accepted the disbursement reports for the month and key items are highlighted

below:

- Total cash outlay for all Village funds –fiscal Year to Date is \$5,999,411.
- Payroll monthly total for active employees including all funds - \$298,713 (2 payrolls). The average payroll for the year was \$158,262, which is a 3.16% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$34,876. Daily average fiscal YTD: \$39,202. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,199,882.
- Average daily expenditures for the General Fund only: \$22,574. Fiscal YTD average is \$25,750 which is a 0.94% increase from the prior year.

**8. REPORT – Sales Tax, Business District 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**

The Committee reviewed and accepted the revenue trend reports for September and key items are highlighted below.

- Sales tax receipts - \$1,830,511 YTD up 10.22% from the prior year. Trending 12.4% over budget. The budget was increased this fiscal year by \$400,000.
- Business District sales tax receipts - Year to date is \$273,022, 44.51% above the prior year and 61.3% over budget. This represents collections of the 1.0% sales tax collected in the Village’s new business district. The revenue comes from the Town Center plus Marshalls, Skechers & Pete’s Fresh Market which have now opened and reported collections.
- Income Tax receipts - \$413,373 YTD up 17.93% compared to the prior year, 20.0% over budget. Director Dittman relayed that we budgeted for a continued 5% reduction in income taxes due to the state’s reduction of 5%.
- Utility tax receipts - \$335,530 YTD down 6.65% from the prior year, 4.8% under budget, consisting of:
  - Telecomm tax - down 11.41%
  - Northern IL gas – down 1.65%
  - ComEd - down 6.3%
- Places of Eating Tax receipts - \$236,709 YTD up 7.31% compared to the prior year, trending 13.49% over budget.
- Fines - \$55,845 YTD up 2.76% compared with the prior year, 8.46% over budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that we are now breaking fine revenue down by overweight fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$327,050 down 19.52% from the prior year receipts, trending 25.0% over budget. All three approaches are live.
- Building Permit receipts - \$165,826 YTD down 40% from the prior year, 54.71% over budget. Much of this is due to one-time, non-recurring projects that occurred this time last year, which has been excluded to arrive

at the budgeted amount.

- Water sales receipts - \$1,433,812 YTD down 3.19% from the prior year, 0.09% above budget.
- Hotel/Motel Tax receipts - \$124,023 flat compared with the prior year. The revenue is trending at 2.5% higher than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$100,158 YTD, up 8.78% from the prior year, 8.8% above budget. September includes \$12,725 for the first distribution of the new Transportation Renewal Fund dollars. This is a portion of the \$0.19/gallon tax that was instituted by the state of Illinois beginning July 1, 2019.

**9. VISITOR'S BUSINESS**

There were no visitors present.

**10. COMMUNICATIONS**

There were no communications.

**11. ADJOURNMENT**

Motion to adjourn at 6:15 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)