

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, FEBRUARY 10, 2020 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, Trustee Paul Oggerino, Director of Finance Carrie Dittman and Village Administrator Brian Pabst.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, January 13, 2020 were reviewed. Motion to approve made by Trustee Mistele, second by Chairwoman Berglund. Motion carried.

4. DISCUSSION – Audit Request for Proposal (RFP)

Director Dittman gave the Committee a brief update that she was continuing to work on an RFP for auditing services using our prior audit RFP as well as templates provided by Administrator Pabst. Our current auditing firm has been servicing us for about 10 years and it might be time for a fresh set of eyes, as well as competitive fees. This was initially discussed at the January 2020 meeting.

5. REPORT – Monthly Disbursement Reports – January 2020

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 \$10,870,745. Includes handwritten checks totaling \$137,011 (for the MFT program approved separately by the Village Board).
- Payroll monthly total for active employees including all funds - \$479,988 (3 payrolls). The average payroll for the year was \$154,997, which is a 1.03% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$48,599. Daily average fiscal YTD: \$39,396. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,207,860.
- Average daily expenditures for the General Fund only: \$37,955. Fiscal YTD average is \$26,854 which is a 5.27% increase from the prior year.

6. 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 January and key items are highlighted below.

- Sales tax receipts - \$3,339,525 YTD up 11.64% from the prior year. Trending 13.85% over budget. The budget was increased this fiscal year by \$400,000.

- Business District sales tax receipts - Year to date is \$496,495, 41.09% above the prior year and 57.4% 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 & Pete's Fresh Market development.
- Income Tax receipts - \$697,271 YTD up 14.28% compared to the prior year, 16.3% 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 - \$617,055 YTD down 6.48% from the prior year, 4.6% under budget, consisting of:
 - Telecomm tax - down 8.15%
 - Northern IL gas – down 1.15%
 - ComEd - down 7.53%
- Municipal Gas Tax receipts – new revenue source enacted by the Village Board effective December 1, 2019, first month of collections in January was \$23,074.
- Places of Eating Tax receipts - \$420,796 YTD up 6.28% compared to the prior year, trending 12.40% over budget.
- Fines - \$112,681 YTD up 11.44% compared with the prior year, 17.62% 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 – \$578,465 down 22.37% from the record setting prior year receipts, trending 20.6% over budget. All three approaches are live. Director Dittman shared a recent newspaper article from the Chicago Tribune referencing legislation that is being introduced that may ban red light cameras, beginning with non-home rule communities (the Village is home rule).
- Building Permit receipts - \$402,391 YTD down 7.23% from the prior year, 139.54% 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. In January 2020, receipts of \$144,660 were due to the permit issued for Beyond Self Storage.
- Water sales receipts - \$2,447,209 YTD down 3.76% from the prior year, 0.49% below budget.
- Hotel/Motel Tax receipts - \$201,481, 1.47% lower compared with the prior year. The revenue is trending at 0.5% higher than budget. The additional 1% tax became effective November 1, which began to appear in December collections. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$228,668 YTD, up 37.8% from the prior year, 37.9% above budget. Since September we are now receiving 2 payments each month: the normal distribution plus the additional 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 (payments to the Village beginning in September).

7. VISITOR'S BUSINESS

There were no visitors present.

8. COMMUNICATIONS

Administrator Pabst led a brief discussion on the Village's efforts to look into an SSA to remediate flooding on Executive Drive. The cost would be prohibitive to the tax parcels benefitting from the remediation needed, so an SSA is not a viable solution. A TIF District may be explored for that area instead.

9. ADJOURNMENT

Motion to adjourn at 6:06 p.m. was made by Chairwoman Berglund, seconded by Trustee Misteale. Motion carried.

(Minutes transcribed by: Carrie Dittman)