

MINUTES OF THE REGULAR FINANCE AND ADMINISTRATION COMMITTEE MEETING OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY NOVEMBER 12, 2012 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 6:00 p.m.

2. ROLL CALL

Those present at roll call were Trustee Umberto Davi(via telephone), Trustee Frank Trilla and Interim Director of Finance Carrie Dittman.

3. APPROVAL OF MINUTES

Minutes of the Regular Finance/Administration Committee held on Monday, October 8, 2012 were reviewed. Motion to approve made by Trustee Trilla. Motion carried.

4. DISCUSSION - Financial & Accounting Services Engagement Letter - Sikich LLP

Interim Director of Finance Carrie Dittman described that since December 2010 when the former finance director left the Village, Ms. Dittman (through Sikich) has been providing the director of finance services at an hourly rate of \$115. No rate increase has occurred since then. Fred Lantz of Sikich, the partner in charge of the engagement, recently approached Administrator Halik and proposed an alternative arrangement in which some of the lower level, recurring monthly work could be delegated down to Ms. Diane Gillian at Sikich at a lower charge rate of \$89/hour, while Ms. Dittman would continue to work on budget, audit and other special higher-level projects but at a rate of \$145, which is still significantly less than her normal billing rate. The hours per month and the cost would stay neutral and the same or enhanced level of service would be provided. Further discussion was tabled until after Trustee Davi arrived in person for the meeting; the item was brought up again at the end of the meeting and after additional discussion, Trustee Davi motioned in favor of the revised engagement letter and Trustee Trilla seconded; motion carried. This will be voted on by the full board at the Village board meeting following tonight's committee meeting.

5. DISCUSSION - Special Recreation Association (SRA) Tax Levy

Interim Director of Finance Carrie Dittman noted that the only property tax levied by the Village is for special recreation park activities. Supt of Parks and Recreation Kristin Violante annually compiles a budget of special recreation park activities (included in the committee packet), which primarily consists of dues paid to Gateway SRA, an organization made up of the Village of Willowbrook and seven other park districts/villages that provides park and recreation programs to individuals with disabilities who live within the Village of Willowbrook and other seven member agencies' boundaries. The expected dues for the next year are \$36,833. The remainder of the levy is for ADA park improvements (\$13,300), one on one aides/special handicapped accessible playground mulch/special rec fishing day/handicapped toilet (\$12,375) and Village staff costs related to special recreation activities (\$5,400). The total levy request is \$67,908, a .50% decrease from last year's levy amount of \$68,247. The approximate tax cost to a homeowner with a home value of \$300,000 would be \$15.00. Trustee Davi motioned, Trustee Trilla

seconded, to approve the levy, to be voted on later by the full Village board. Motion carried.

6. REPORT - Monthly Reports - October 2012

The Committee reviewed and highlighted the items below for the month of October.

- Total cash outlay for all Village funds - \$645,091
- Ave. daily outlay of cash for all Village funds - \$20,809
- Ave. daily expenditures for the general fund - \$14,992
- Ave. payroll including all funds - \$142,686 (includes only active employees, NO pension payroll, which is a revision from last month's report)

Interim Director Dittman noted that the FY 12 average payroll decreased 11.36% from FY 11, reflecting the personnel restructuring that took place. The FY 13 average payroll is 2.11% higher than FY 12, which coincides with the 2.0% increase granted to police sworn officers in their union contract and the 2.0% increase granted by the board to non-sworn personnel as well.

7. 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

- Sales tax receipts - \$1,802,664 up 4.24% from the prior year
- Income Tax receipts - \$397,733 up 10.77% compared to the prior year. Interim Director Dittman noted that the State of Illinois is still 3 months behind in remittances.
- Utility tax receipts - \$589,186 up 2.28% from the prior year, consisting of:
 - o Telecomm tax - \$281,935, up 3.4%
 - o Northern IL gas - \$39,888, down 31.8%
 - o ComEd - \$269,358, up 8.9%
- Places of Eating Tax receipts - \$236,262 up 5.92% compared to the prior year
- Fines - \$73,726 down 12.86% compared with the prior year
- Red Light Fines - \$340,576 up 9.00% from the prior year
- Building Permit receipts - \$123,771 up 125.94% from the prior year
- Water sales receipts - \$1,308,640 up 32.81% from the prior year
- Hotel/Motel Tax receipts - \$39,723 up 7.76% compared with the prior year
Interim Director Dittman noted that the surge in Oct 2012 is due to Holiday Inn making 2 payments.

- Motor Fuel Tax receipts - \$141,769 down 2.83% compared with the prior year

Interim Director Dittman noted that in the current month and in the prior two fiscal years there was a special \$39,000 distribution of the IL Capital bill (3 equal distributions), which are now complete and will not recur.

The reports above were approved by Trustee Davi.

8. VISITOR'S BUSINESS

There were no visitors present at the meeting.

9. COMMUNICATIONS

There were no communications received.

10. ADJOURNMENT

Motion to adjourn was made by Trustee Davi.

The meeting was adjourned at 6:30 p.m.

(Minutes transcribed by: Carrie Dittman, 11/13/12)