

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, FEBRUARY 13, 2017 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 Chairman Davi at 5:30 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, January 9, 2017 were reviewed.

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

**4. REPORT – GFOA Budget Award Recipient**

Director Dittman noted that the Village had submitted its FY 2016/17 budget to the Government Finance Officers Association (GFOA) in August 2016 for consideration for the Distinguished Budget Presentation Award. The Village was notified on January 19, 2017 that the Village received the award, which reflects the commitment of the Village and staff to meeting the highest principles of governmental budgeting. In order to receive the award, the Village had to satisfy nationally recognized guidelines for effective budget presentation. Only 1,565 participants throughout North America received this award for the most recent year. The award was the 15<sup>th</sup> consecutive budget award the Village of Willowbrook has received.

Village staff are currently preparing the budget for FY 2017/18, and plan to submit that to GFOA for consideration as well.

The Committee accepted the report.

**5. REPORT – Monthly Disbursement Reports – January 2017**

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

- Total cash outlay for all Village funds – \$1,472,885. Fiscal Year to Date is \$12,303,585.
- Payroll for active employees including all funds - \$300,427 (2 payrolls). The average payroll for the year was \$150,524, which is a 12.86% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds – \$47,512. Fiscal year to date daily average is \$44,639.
- Average daily expenditures for the General Fund only - \$32,341. Fiscal year to date average is \$25,238.

## **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 January 31, 2017 (unaudited):

- Sales tax receipts - \$2,826,367 up 0.11% from the prior year. Trending 5.3% over budget.
- Income Tax receipts - \$592,132 down 13.15% compared to the prior year, 6.8% over budget. IDOR has communicated to DMMC that this is due to “an accounting change” and it affects all municipalities, but IDOR has not given further details about the accounting change or if it will be ongoing.
- Utility tax receipts - \$707,451 down 0.04% from the prior year, 2.8% under budget, consisting of:
  - Telecomm tax - \$297,508, down 6.88%.
  - Northern IL gas - \$77,137, up 11.61%
  - ComEd - \$335,870, up 4.44%
- Places of Eating Tax receipts - \$381,014 down 4.15% compared to the prior year, trending 4.6% over budget.
- Fines - \$120,732 up 22.16% compared with the prior year, 24.97% over budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$601,504 up 184.19% from the prior year receipts (in the prior year the cameras were down due to road construction and camera maintenance), trending 107.4% above budget. The budget for the first 4 months of FY 2016/17 was reduced due to the Rt. 83/63<sup>rd</sup> St. intersection cameras being out of service due to the road construction project. Those cameras are still down with no anticipated “go live” date yet given by ATS or IDOT.
- Building Permit receipts - \$431,104 up 42.53% from the prior year, 133.50% above budget.
- Water sales receipts - \$2,809,102 up 11.4% from the prior year, 3.68% above budget.
- Hotel/Motel Tax receipts - \$195,804 up 17.04% compared with the prior year. May & June 2015 collections (from April & May 2015 tax receipts) were still taxed at 1%. The hotel/motel tax rate increased to 5% effective June 1, 2015. Three of the four hotels are open and active. The revenue is trending at 2.3% higher than budget.
- Motor Fuel Tax receipts - \$163,919 down 0.87% compared with the prior year, 1.9% below budget.

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

## **7. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

## **8. COMMUNICATIONS**

Director Dittman noted that she received an inquiry from a resident on the new business district tax that went into effect January 1, 2017. They provided a sales receipt from a restaurant in the business district and Director Dittman verified that the tax collected was the correct percentage.

A second communication was received from a resident who purchased a phone at the Verizon store in the Village located at Rt. 83 & 75<sup>th</sup> Street, who noted that his bill showed a 1.00% sales tax charge from the City of Darien. Director Dittman collected additional information from the resident and sent a formal request to the Illinois Department of Revenue to look into the possible error.

**9. ADJOURNMENT**

Motion to adjourn at 5:58 p.m. was made by Chairman Davi, seconded by Trustee Neal. Motion carried.

(Minutes transcribed by: Carrie Dittman, 3/6/2017)