

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JUNE 11, 2018 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, Director of Finance Carrie Dittman and Assistant to the Village Administrator Garrett Hummel.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Finance/Administration Committee held on Monday, May 14, 2018 were reviewed. Motion to approve by Trustee Mistele, second by Chairwoman Berglund. Motion carried.

**4. DISCUSSION – Credit Card Policy**

Director Dittman explained that due to prior difficulties with paying for travel and related expenses for employees and elected officials, the Village explored obtaining a Village credit card. The Village recently obtained its first credit card, which is in the name of the Village Administrator. It is a single card and use is currently restricted to the Village Administrator only. Staff drafted a policy to outline the use of the card and to enact safeguards to prevent misuse. The policy is written such that only Department Heads would be issued cards, which would occur sometime in the future and only if approved by the Village Administrator. General employees would not be issued cards. Director Dittman discussed the highlights of the policy and asked for the Committee's feedback.

The Committee offered the following revisions:

- Department heads should be specified by position title
- Purchases should be initiated by the Village Administrator only, i.e. the card should not be allowed to be "checked out"
- Elected officials are not considered Department Heads and would not have cards issued to them

Director Dittman advised that she would incorporate the revisions into the policy and bring back to the Committee for review before bringing forth to the full Village Board for discussion and approval.

**5. APPROVAL – Appropriation Ordinance**

Director Dittman related that the Village is under the Illinois Appropriation Act and each year must adopt an appropriation ordinance within the first quarter of the fiscal year. It does not replace the operating budget that serves as the day to day management tool. Generally, the operating budget line item amounts are doubled to form the appropriation ordinance. The ordinance is on tonight's Village Board meeting agenda for adoption. The committee had no questions on the ordinance.

**6. REPORT – Monthly Disbursement Reports – May 2018**

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

- Total cash outlay for all Village funds – \$1,040,070. Fiscal Year to Date is \$1,040,070. Includes handwritten checks for \$782.
- Payroll monthly total for active employees including all funds - \$301,687 (2 payrolls). The average payroll for the year was \$150,844, which is a 2.79% decrease from the prior fiscal year. Director Dittman explained that the payrolls contain not only the union and non-union increases of 2.5%, but also step increases for the sworn officers.
- Average daily outlay of cash for all Village funds for the current month: \$33,551. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,040,070. Daily average fiscal YTD: \$33,551.
- Average daily expenditures for the General Fund only: \$18,514. Fiscal YTD average is \$18,514 which is a 37.18% decrease from the prior year due to the non-continuance of large capital projects that occurred last year.

## 7. **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 and key items are highlighted below. All revenues are monthly collections for May 2018 (unaudited):

- Sales tax receipts - \$276,118 up 4.4% from the prior year. Trending 13.6% over budget.
- Business District sales tax receipts - \$33,887. Year to date is \$33,887, even with the prior year and 3.3% over budget. This represents collections of the 1.0% sales tax collected in the Village's new business district. The revenue comes from only the Town Center side as only those businesses are currently open.
- Income Tax receipts - \$117,127 up 2.33% compared to the prior year, 7.6% over budget (see revised page distributed at the meeting). Director Dittman relayed that we budgeted for a continued 10% reduction in income taxes for this year's budget, although subsequently the state passed their budget with only a 5% reduction planned.
- Utility tax receipts - \$73,377 up 2.16% from the prior year, 0.7% over budget, consisting of:
  - Telecomm tax - down 10.23%
  - Northern IL gas – up 72.44%
  - ComEd - down 6.36%

Director Dittman relayed that this year's budget was reduced by \$50,000 to account for the continued decline in telecomm tax.

- Places of Eating Tax receipts - \$44,411 up 11.43% compared to the prior year, trending 18.3% over budget.
- Fines - \$10,716 down 33.65% compared with the prior year, 20.75% under budget. Fines come from County distributions and also local fine tickets written by Village police officers.
- Red Light Fines – \$75,711 up 30.87% from the prior year receipts, trending 57.7% over budget. All three approaches are live.

- Building Permit receipts - \$52,965 down 28.76% from the prior year, 74.26% above budget (see revised page distributed at the meeting).
- Water sales receipts - \$238,010 down 3.97% from the prior year, 8.96% below budget.
- Hotel/Motel Tax receipts - \$15,851 down 21.68% compared with the prior year. The revenue is trending at 22.6% lower than budget. Three of the four hotels are open and active.
- Motor Fuel Tax receipts - \$19,550, up 4.56% from the prior year, 3.3% above budget.

## **8. VISITOR'S BUSINESS**

There were no visitors present at the meeting.

## **9. COMMUNICATIONS**

There were no communications.

## **10. ADJOURNMENT**

Motion to adjourn at 6:18 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)