

MINUTES OF THE REGULAR MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON MONDAY, JANUARY 8, 2024, AT 6:30 P.M. AT THE COMMUNITY RESOURCE CENTER, 825 MIDWAY DRIVE, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

1. CALL TO ORDER

The meeting was called to order at 6:30 P.M. Mayor Trilla.

2. ROLL CALL

Those physically present at roll call were, Mayor Frank Trilla, Village Clerk Deborah Hahn, Village Trustees Mark Astrella, Sue Berglund, Umberto Davi, Gayle Neal and Greg Ruffolo, Attorney Michael Durkin, Village Administrator Sean Halloran, Assistant to the Village Administrator Alex Arteaga, Chief Financial Officer Lora Flori, Director of Community Development Michael Krol, Director of Parks and Recreation Dustin Kleefisch, Chief Lauren Kaspar, Deputy Clerk Christine Mardegan and Director of Public Works Rick Valent.

Present via conference call was Village Trustee Michael Mistele.

ABSENT: Deputy Chief Benjamin Kadolph and Deputy Chief Gerard Wodka.

A QUORUM WAS DECLARED

MOTION TO APPROVE - A MOTION TO ALLOW TRUSTEE MICHAEL MISTELE TO ATTEND THE MEETING REMOTELY. (PASS)

Trustee Neal advised that a motion was necessary to allow Trustee Michael Mistele to attend the meeting remotely.

MOTION: Made by Trustee Neal and seconded by Trustee Davi to allow Trustee Mistele to attend the meeting remotely.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Neal, and Ruffolo. NAYS: None. ABSENT: None. PRESENT: Mistele.

MOTION DECLARED CARRIED

3. PLEDGE OF ALLEGIANCE

Mayor Trills asked Mike Mallon of Mallon and Associates to lead everyone in saying the Pledge of Allegiance.

4. VISITORS' BUSINESS.

None present and no written comments were received.

5. OMNIBUS VOTE AGENDA:

Mayor Trilla read over each item in the Omnibus Vote Agenda for the record.

- a. Waive Reading of Minutes (Approve)
- b. Minutes – Board of Trustees Regular Meeting December 18, 2023 (APPROVE)
- c. Warrants \$237,257.48
- d. MOTION – MAYOR'S APPOINTMENT OF SAM LOUISE TO THE POLICE PENSION FUND BOARD (PASS)
- e. RESOLUTION NO. 24-R-01- A RESOLUTION TO ENDORSE THE LEGISLATIVE ACTION PROGRAM OF THE DUPAGE MAYORS AND MANAGERS CONFERENCE FOR THE 2024 LEGISLATIVE SESSION (ADOPT)

Mayor Trills asked the Board if there were any items to be removed from the Omnibus Vote Agenda.

MOTION: Made by Trustee Ruffolo and seconded by Trustee Berglund to approve the Omnibus Vote Agenda as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

OATH OF OFFICE

Clerk Hahn had the honor of swearing in the new member of the Police Pension Fund Board, Mr. Sam Louise. Mayor Trilla welcomed Mr. Louise.

NEW BUSINESS

6. PRESENTATION – AUDIT – FISCAL YEAR 2022/2023

Chief Financial Officer Flori introduced Thomas Siwicki, director with the auditing firm Sikich, to present the Annual Comprehensive Financial Report for the Fiscal Year ending April 30th, 2023. Mr. Siwicki thanked CFO Flori for her help and support throughout the audit process.

To begin, he noted that this is the 34th consecutive year that the Village has received the GFOA (Government Finance Officers Association) Certificate of Achievement for Excellence in Financial Reporting award based on the prior year's audit. The current audit will be submitted for the awards again in the coming year.

Mr. Siwicki reviewed the audit covering the following areas:

The independent auditor's report: The independent auditor's report is an unmodified opinion over the financial statements provided by the independent auditor, also known as a clean audit opinion. This is the highest level of assurance the auditors can provide, that the financial statements are free from material misstatement.

There was an additional audit opinion issued, under the Government Auditing Standards, to describe the scope of the auditors' testing of internal control and compliance and the results of that testing. This additional audit was required per the Illinois Grant Accountability and Transparency Act (GATA) based on the Village's level of grant expenditures.

Management's Discussion and Analysis (MD&A): The MD&A section is a comparison, provided by Village staff, between the current year and the prior year and provides an explanation of the changes.

Financial Statements: The balance sheets provide a statement of the Village's net position. The Net Position section is divided into three categories: net investment and capital assets, restricted net position and unrestricted net position. The unrestricted net position for the Village is approximately \$737,000 at the end of fiscal year 2023. Many communities show a deficit balance in this category due to unfunded pension liabilities. Willowbrook maintains a positive balance indicating good financial strength.

The **Statement of Activities**, essentially the income statement, breaks down the calculation of the net position balances. During fiscal year 2023, the government activities increase by \$2.1 million, while business activities decreased by \$280,000.

In the **Balance Sheet of Governmental Funds**, specifically looking at the General Fund, there is a balance of \$4.1 million in cash, compared to current liabilities, those due within the next fiscal year, of \$1.3 million. This indicates a sufficient cash balance to cover current, outstanding liabilities. The General Fund also has approximately \$11.4 million in Unassigned fund balances which can be spent for any purpose.

The **Income Statement** shows an increased net change in the General Fund balance of \$527,000, after \$4.4 million transferred out for capital purposes.

The balance sheet for the **Water Fund** has a cash balance of approximately \$4.9 million in cash in comparison to the current liabilities of \$3.2 million. The income statement for the Water Fund shows an operating income loss of approximately \$299,000. This figure identifies whether the fees being charged for the Water Fund are sufficient to cover operating expenses. With an adjustment for equipment depreciations, the net operating loss is approximately \$40,000. This is an area to monitor; that expenditures do not outpace the fees charged.

The **Fiduciary Fund** statements reflect the Police Pension Trust Fund and other Custodial Fund. Of note here is the investments in the Police Pension Trust Fund have been transferred to the statewide consolidate plan.

Reviewing the Village's net pension liability in the **Illinois Municipal Retirement Fund** (IMRF), at the end of 2022, IMRF's plan year end, that amount is approximately \$2.4 million, representing an 83% funded status. The change in funding status is due primarily due to the poor market conditions of the previous year. Even with the change, an 83% funded status is very good, one of the best in the state.

The **Police Pension Fund** has a net pension liability of \$14.7 million and a 63.6% funded status. This is consistent with most other municipalities' funds. The state is requiring a 90% funding level by 2040 for pension funds. The Village's goal is 100% funded by 2040.

Mr. Sawicki concluded his presentation by wishing everyone a good evening. Mayor Trilla thanked him for his time and the information. CFO Flori also thanked Mr. Sawicki and his team for all their support during the audit as well.

7. RESOLUTION NO. 24-R-02 - A RESOLUTION TO APPROVE AND AUTHORIZE THE EXECUTION OF A PROFESSIONAL SERVICES AGREEMENT BY AND BETWEEN MALLON AND ASSOCIATES, INC. AND THE VILLAGE OF WILLOWBROOK TO PROVIDE PROFESSIONAL DEVELOPMENT AND BROKERAGE SERVICES TO THE VILLAGE (ADOPT)

Administrator Halloran indicated that staff is recommending an agreement with Mr. Mallon of Mallon and Associates to provide economic development and business recruiting consulting services. Mr. Mallon has been working in the industry for over thirty years; his experience and qualification statement is included in the agenda packet.

One of the goals of the Village is to continue over the next twenty years to not collect a property tax. As a part of that commitment, the Village must be aggressive in maintaining and increasing sales tax revenue. Mr. Mallon will be a consultant to help us achieve this goal. He has worked in several other communities. Staff is excited to have him as part of the Village's team.

Trustee Neal welcomed Mr. Mallon and noted that she is in favor of this addition to the Village, indicating this is an important move in the right direction to expand community business.

Mr. Mallon thanked the Board and the Mayor for the opportunity to work with the Village.

MOTION: Made by Trustee Ruffolo and seconded by Trustee Neal to adopt Resolution 24-R-02 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

8. POLICE DEPARTMENT STAFFING

- a. ORDINANCE NO. 24-O-01 - AN ORDINANCE AMENDING SECTION 5-1-1 ENTITLED "CREATION AND COMPOSITION OF DEPARTMENT", OF CHAPTER 1, ENTITLED "POLICE DEPARTMENT", OF TITLE 5 ENTITLED "POLICE REGULATIONS", OF THE VILLAGE CODE OF ORDINANCES OF THE VILLAGE OF WILLOWBROOK, ILLINOIS (PASS)

Chief Kaspar noted that this is a two-part ordinance and resolution that go hand and hand. The ordinance addresses the composition of the Police department to add a fourth sergeant. In going forward with 12-hour shift staffing, there will be a need for a fourth sergeant. With the addition of a sergeant position, the department remains at 27 sworn officers.

MOTION: Made by Trustee Davi and seconded by Trustee Astrella to pass Ordinance No. 23-O-01 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal, and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

- b. RESOLUTION NO. 24-R-03 - A RESOLUTION AUTHORIZING AND DIRECTING THE BOARD OF POLICE COMMISSIONERS (BOPC) OF THE VILLAGE OF WILLOWBROOK TO EFFECT THE ORIGINAL APPOINTMENT OF ONE (1) CANDIDATE TO FILL A VACANCY IN THE RANK OF SERGEANT WITHIN THE VILLAGE POLICE DEPARTMENT (ADOPT)

MOTION: Made by Trustee Ruffolo and seconded by Trustee Astrella to adopt Resolution 24-R-03 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

9. RESOLUTION NO. 24-R-04 - A RESOLUTION APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE AND THE AND VILLAGE CLERK TO ATTEST TO A THREE (3) YEAR AGREEMENT WITH ADVANCE SWEEPING SERVICES, INC. TO PROVIDE STREET SWEEPING SERVICES IN THE VILLAGE OF WILLOWBROOK (ADOPT)

Director Valent stated that staff coordinated a joint RFB (Request for Bids) process, a first for this type of service, coordinating jointly with the Villages of Willowbrook, Burr Ridge, and Clarendon Hills, and the City of West Chicago.

The concept behind the multi-municipality RFB process is to present an economy of scale to potential bidders, providing them with opportunities for increased revenues as well as reduced costs, which the bidders will in turn extend in lower pricing.

Each municipality would then have the right to review and independently approve or reject the bid award and execute their own agreement. One bid was received from Advance Sweeping Services with Willowbrook pricing for a three-year contract at \$11,957.00 for five sweeps per season.

Mayor Trilla asked Director Valent if he felt an economy of scale was reached by the multi-municipality bidding. Direct Valent indicated that he felt the numbers reflected savings in the bid process.

Administrator Halloran added that there will be no increase during the three years of the contract. The multi-municipality bidding process has been part of a working group of the DMMC (DuPage Mayors and Managers Conference). This is the first item that was a part of that group effort, with Willowbrook leading the first. This process is exciting for the Village and neighboring communities.

MOTION: Made by Trustee Berglund and seconded by Trustee Davi to adopt Resolution 24-R-04 as presented.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRIOR BUSINESS

10. TRUSTEE REPORTS

Trustee Neal thanked staff, Administrator Halloran and CFO Flori for a thorough audit report. She felt this report is far superior to documents received in the past. She offered her congratulations and thanks.

Trustee Ruffolo had no report.

Trustee Mistele had no report.

Trustee Berglund had no report.

Trustee Davi had no report.

Trustee Astrella had no report.

11. ATTORNEY'S REPORT

Attorney Durkin had no report but wished everyone a Happy New Year.

12. CLERK'S REPORT

Clerk Hahn had no report.

13. ADMINISTRATOR'S REPORT

Administrator Halloran wanted to thank Mr. Arteaga for his work with the joint bidding process. He not only led the initiative but also helped instruct the other four communities in the process. He offered a lot of credit for a job well done.

He also thanked CFO Flori for her help with the audit. Joining the Village in February, she had her work cut out for her with many areas needing fixing.

14. MAYOR'S REPORT

Mayor Trilla had no report.

15. EXECUTIVE SESSION

There was no executive session this evening.

16. ADJOURNMENT

MOTION: Made by Trustee Ruffolo and seconded by Trustee Neal to adjourn the Regular Meeting at the hour of 7:01 p.m.

ROLL CALL VOTE: AYES: Trustees Astrella, Berglund, Davi, Mistele, Neal and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRESENTED, READ, and APPROVED.

_____, 2024

Frank A. Trilla, Mayor

Minutes transcribed by Deputy Clerk Christine Mardegan.