

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 12, 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 Village Administrator Jeff Monteleone.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Finance/Administration Committee held on Monday, October 8, 2018 were reviewed. Motion to approve made by Chairwoman Berglund, second by Trustee Mistele. Motion carried.

**4. DISCUSSION – Disability Alternatives to Compassionate Leave Program & Policy**

At the October 8 meeting, Director Dittman had presented a draft Compassionate Leave Policy whereby employees could donate specified limits of accumulated leave into a bank that could then be drawn upon by employees in need that had exhausted their own time. At that time the Committee instructed Director Dittman to investigate what alternatives were available to employees to utilize in the event of a medical emergency. Staff researched existing resources which included disability benefits currently available from IMRF, the police pension fund, and AFLAC. In addition, Director Dittman and Trustee Mistele met with AFLAC representatives to further clarify their offerings. The results of the three benefit programs are summarized in tonight's meeting agenda packet. The Committee was unaware of the options presently available. After a brief discussion of the already available benefits, the Committee decided against creating/investigating a new Compassionate Leave Program.

**5. DISCUSSION – Revenue Assumptions for FY 2019/20 Budget**

Director Dittman relayed that she had begun working on the revenue estimates for next year's budget. Estimates for the following major revenue sources were presented to the Committee: sales taxes (\$4,000,000), income taxes (\$800,000), utility taxes (\$900,000), places of eating taxes (\$500,000), building permits (\$275,000), fines (\$125,000) and red light fines (\$600,000). The estimates were derived using historical averages over the past 3-5 years in combination with the current economic climate of the Village and known deviations, such as continually diminishing telecommunications tax. The Committee discussed and concurred with conservatively estimating the revenues in light of some of the unknowns, i.e. the amounts of taxes to be generated by new businesses that have recently opened or are planned to open in the near future. These estimates will be incorporated into the FY 2019/20 budget process.

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

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

- Total cash outlay for all Village funds – \$1,067,553. Fiscal Year to Date is \$6,291,341.
- Payroll monthly total for active employees including all funds - \$305,363 (2 payrolls). The average payroll for the

year was \$149,400, which is a 3.72% 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 and payouts of accumulated sick, vacation and other time due to employees that retire or terminate employment.

- Average daily outlay of cash for all Village funds for the current month: \$34,437. Daily average fiscal YTD: \$34,190. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,048,557.
- Average daily expenditures for the General Fund only: \$22,535. Fiscal YTD average is \$22,606 which is a 23.3% 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.

- Sales tax receipts - \$320,062 up 4.94% from the prior year. Trending 14.2% over budget.
- Business District sales tax receipts - \$38,253. Year to date is \$227,180, 5.23% above the prior year and 8.7% 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 - \$81,459 up 7.79% compared to the prior year, 13.4% over budget. 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 - \$77,551 down 3.34% from the prior year, 4.7% under budget, consisting of:
  - Telecomm tax - down 8.56%
  - Northern IL gas – up 17.82%
  - ComEd - down 1.76%
- Places of Eating Tax receipts - \$44,738 up 4.71% compared to the prior year, trending 11.17% over budget.
- Fines - \$13,672 down 21.04% compared with the prior year, 5.69% under budget. Fines come from County distributions and also local fine tickets written by Village police officers. Director Dittman noted that local fine revenue is down significantly, however we do utilize a collection agency to attempt to collect unpaid tickets written by officers.
- Red Light Fines – \$95,425 up 57.63% from the prior year receipts, trending 89.9% over budget. All three approaches are live. This was the highest month of collections the Village has experienced since the inception of the program.
- Building Permit receipts - \$24,737 up 4.64% from the prior year, 155.97% above budget. We have surpassed the budget of \$250,000 for this account for the fiscal year.
- Water sales receipts - \$240,680 down 1.35 % from the prior year, 6.47% below budget.
- Hotel/Motel Tax receipts - \$23,943 up 1.79% compared with the prior year. The revenue is trending at 0.6% higher than budget. Three of the four hotels are open and active.

- Motor Fuel Tax receipts - \$15,595, flat from the prior year, 1.1% below budget.

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

There were no visitors present at the meeting.

#### **9. COMMUNICATIONS**

Assistant VA Monteleone relayed communication he had received from CivicPlus, the Village's website host. CivicPlus notified the Village that effective December 2018 it would no longer provide support (i.e. fix bugs) on the Village's website, and by the end of 2019 it would phase out the current platform completely. Thus, the Village will need to have its website redesigned into a new format by the end of 2019, a process which takes 6-8 months. CivicPlus submitted a proposal to redesign the website for \$8,125. CivicPlus is a primary provider of webhosting for municipalities, and also designed and supports the Village's mobile phone app with automatic updates from the website flowing through to the app.

Discussion ensued about whether to accept CivicPlus's proposal and immediately move forward, or to seek additional proposals. Jeff will be the lead on this project as he is the Village's website administrator. The Committee asked Jeff to seek a few other proposals.

#### **10. ADJOURNMENT**

Motion to adjourn at 6:23 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by: Carrie Dittman)