

ADMINISTRATION & FINANCE COMMITTEE

Meeting Minutes - March 23, 2023

Draft Approved

CALL TO ORDER - 4:30pm

CALL TO ORDER

ROLL CALL

<u>Committee</u>	<u>Staff</u>
Trustee Liddle (as Chair)	Village Manager May
Mayor Gunter	Assistant Manager Parker
Clerk Szymiski	Administration/Mielcarski
Trustee Guzzo	IT Director Liljeberg
Trustee Barker	Finance Director Cunningham
Trustee Nero	HR Director Brainerd
Trustee Simonovich	Executive Director Forsberg
GUESTS:	Police Chief Gunther
	Fire Chief Riley

PLEDGE OF ALLEGIANCE

PUBLIC COMMENTS - None

APPROVAL OF MINUTES

January 12, 2023 Administration & Finance Committee meeting minutes were approved by Motion Trustee Barker and seconded by Trustee Simonovich .

NEW BUSINESS

A. Food Truck - Deputy Clerk Richards presented a request from Mr. Joe MaraSerrano the owner of a taco food truck requesting to sell in the Village. At this time we have two food trucks registered in the Village, Nick's Happy Ice Cream and Dope Sandwich. Joe Mare, owner of Serranos 4J Tambayan. A Westmont resident and his application is requesting the opportunity to sell Monday-Friday from 9:00 a.m. until 7:00 p.m. daily while parked on West Burlington. Currently, Westmont code lists the hours of operation from 4:00 a.m. until 3:00 p.m. A map of the area was shown.

- Mayor Gunter asked if the truck/cart would be there the entire time as it would be designated?

1. Deputy Clerk Richards indicated that was true.
- Trustee Liddle asked for clarification of the area
 1. North of the tracks and west of Cass was confirmed.
- Deputy Clerk Richards remarked that before COVID19 there was a request that Manager May refused for the Depot area.
 1. Manager May stated that the ground breaking eliminated that area from consideration. We have examined the various options and the applicant chose the Burlington location.
- Trustee Barker asked how long the vendor has operated/owned the food truck?
 1. Deputy Richards responded that this would be the first time doing this?
- Trustee Barker asked what other towns do about food trucks?
 1. Deputy Richards responded that other towns do have regulations as well, it is not limited to one standard. The allowances are varied.
- Trustee Barker asked Manager May what would the plan be if there was more than one?
 1. Manager May stated that there was not yet a plan, we are not sure how to control.
 - a. Deputy Richards stated that the Village can help select the spot.
- Mayor Gunter asked if it was on private property do they need permission from the Village?
 1. Manager May stated we do require a license.
- Trustee Simonovich stated that she was concerned about the location due to the Metra riders and pick ups. She would prefer it farther west.
 1. Manager May stated that to balance the needs of the

vendor along with the safety of the public. It will be a parked vehicle with the disbursement on the public sidewalk (south) not in the street (north); across several stalls.

2. Trustee Liddle stated that the spots were the difficult ones to back up from due to traffic from Lincoln & Burlington.

3. Mayor asked how we would manage several requests?
Would we move it down Burlington?

a. Manager May stated that would be possible.

■ Trustee Barker asked if we receive the sales tax? And asked what the downtown businesses think about it?

1. Finance Director Cunningham replied that the State of IL requires that the truck files with the state for each area that it is selling in. However, it is hard to track/monitor.

a. Trustee Barker asked if we have ever received sales tax from a food truck?

i. Director Cunningham stated that we would have to know the truck was in town. If they are in town with an event there is an event application.

■ Trustee Barker stated that while he liked a food truck, the businesses downtown might object.

a. Discussion of the fact that the board should not be regulating competition ensued.

b. Discussion of the every day and five nights and the Cruisin Nights factor was reviewed.

■ Mayor Gunter asked if any of the Chiefs had any issues with food trucks, no one did.

■ Linda Liddle stated that we could start with one spot and if we had to it could be changed.

1. Trustee Simonovich asked if we could do that?

a. Mayor Gunter replied that was what we were discussing, the code is to be changed to accommodate the requested hours & location. So the board has to vote on this. So it will come back to a board meeting.

i. Deputy Clerk Richards stated that maybe we could put an expiration date on it?

b. Trustee Barker asked if we had a food truck and altered the hours & locations?

i. Deputy Clerk Richards stated that the food truck requests previously received have been for an event, and the hours/locations were part of the special event. This is someone that would like to park on public streets so we are looking at it more closely.

c. Manager May commented that Cruising Nights is on the street for the benefit of the businesses.

i. Trustee Barker stated that this has no benefit to the community, it may draw some people but in reality there is no benefit.

d. Mayor Gunter reported that many communities are addressing this issue, Naperville & Aurora.

i. Deputy Clerk Richards replied that many communities have updated their code for this issue.

■ Discussion of other municipalities ensued.

B. Waste RFP - AVM Parker & Ms. Mielcarski updated the board on the status of the Refuse/Recycle RFP. Questions for the Board were presented:

1. Do we ask for proposals that mimic what we have with

WM in regards to exclusivity in regards to all businesses or move forward with residents only which is the norm with most municipalities?

- a. Manager May added that there is a possibility that legislation could be passed in the State of IL. This exclusivity also subsidizes the residential rate.
 - b. Trustee Nero would like to have the RFP as for both in the submission. He would like to see the pricing from all the alternative possibilities, especially weekly recycling.
 - c. Manager May stated that the reasoning for biweekly can be due to the weight of the trucks on the streets and alleys.
 - d. Mayor Gunter wanted to make sure that the level of service we have now would be maintained.
 - e. Trustee Barker stated that the EIC worked very hard on their research and discussed the container size.
2. Ms Mielcarski stated the issues with the Village as the middleman by posting the charges on our billing instead of allowing the refuse vendor to bill for services. The hope is that the new contract will allow for the vendor to bill and remove the Village from trying to untangle customer service issues.
3. Mayor Gunter asked if we could possibly bid out a three line bid proposal: package of residential & commercial, residential and then commercial.
- a. Ms Mielcarski reminded that the legislation would make this null & void if it is passed.
 - b. AVM Parker suggested that this would not stop the complaints from businesses that we were not allowing them to negotiate their own.

- i. Mayor Gunter responded that we might receive a very good rate, we will not know until we ask.
 - ii. AVM Parker stated that we still receive a lot of calls from businesses that are not happy with the fees charges or other complaints.
4. AVM Parker presented his spreadsheet that lists the requests from the EIC. (see attached) Highlights: Diversion rates & Recycle Dumpster rate for construction recycling.
 - a. Container sizes - Incentives - higher cost for garbage/higher for larger containers less for smaller.
 - b. Mayor Gunter asked about residents not having garbage service.
 - i. This cannot be done as it is illegal to transport garbage.
 - c. Trustee Barker stated that the EIC sought to eliminate stickers.
 - i. Ms Mielcarski stated that some people prefer a sticker, if you have minimal garbage then it's only a small cost.
 - d. Trustee Nero asked logos on toters be included.
 - e. Trustee Barker asked about requiring proof of recycling from the vendor - transfer station receipts to be required. What recycling items are taken should be made available to the residents.
5. Mayor asked if it was a 3 year or 5 year term?
 - a. Ms Mielcarski responded that the 5 year would be best. Mayor agreed.
6. Ms Mielcarski confirmed that taking the Village out of the

billing process is not something that anyone objects to doing?

a. Everyone agreed that it was better customer service.

7. Mayor Gunter asked how we would know if there was a double billing problem or up charging?

a. Ms Mielcarski commented that this was a problem for businesses and multifamilies currently and not the residential customers.

b. Trustee Barker stated that this was something that we would see in the future - implementation was discussed by refuse haulers. We want to make sure that this is not an option for this contract.

C. Travel & Expense Policy - AVM Parker presented on the Travel & Expense policy changes (see attached) due to the changes in state law.

■ Mayor Gunter stated that the policy should include the Westmont Chamber of Commerce events for all Trustees & 1 guest.

■ Trustee Barker asked that the 100 Club be included

■ Mayor asked about DMMC -

1. Manager May stated that was conference/training not the expense budget.

D. Downtown Parking Fund - This is the fund that the parking permits & payment in lieu of parking was deposited into to use to build parking. However, the fund only currently has \$30K and generates about \$3K a year. The new parking lot cost \$1 million and the cost of the upcoming streetscape; it would take a few hundred years for the fund to pay us back and we have changed the parking in lieu zoning. This seems to be a fund with no purpose and we would like to move the current balance in the next fiscal year.

E. Finance Report - Fiscal Year to Calendar Year End advantages (see attached)

- Mayor Gunter stated that this is a lot of work and Director Cunningham having done this before understands this.
- Manager May remarked that this will take three years to balance out, what will this do for the December holidays?
 1. Director Cunningham replied that the whole budget process is done in the fall and finished before the holiday season.
- Trustee Simonovich stated this is a lot of work for everyone not just Finance.
 1. Director Cunningham answers that the work is well worth it and the work depends on when you start.
- Manager May asked about contracts.
 1. Director Cunningham states that you negotiate contracts as they expire.
 - a. Chief Gunther stated that this issue was brought to the contract negotiations so the union is aware and has decided to stay on their cycle.
- Trustee Barker asked about MFT funds and what this would mean.
 1. Manager May replied that the change will help, we can go out to bid before the season starts. Now we are behind the process. This has been discussed before and Director Cunningham is proposing we finally move forward.
- Trustee Barker asked about staff to move forward with this.
 1. Director Cunningham has an accountant that has accepted the position and will start soon and the staff will be aligned to move forward.
 2. The auditor contract will be brought before the board for

approval to begin the process.

F. REPORTS

- Chairperson - Nothing
- Village Manager - The CDD brochure was presented as it went nationally today.
 1. Mayor Gunter asked about the compensation study
 2. Manager May replied that would be considered
 - a. Trustee Nero asked the ETA for the completion
 3. HR Director Brainard reported that the compensation study would be ready by the end of June
 4. Manager May stated that the budget had a fund to adjust the compensations.

G. ADJOURN: 5:51 p.m.

- Motion to adjourn the meeting by Trustee Nero and seconded by Trustee Simonovich.



ADMINISTRATION

31 West Quincy Street, Westmont, Illinois 60559

Tel: 630-981-6210 Fax: 630-604-1250
westmont.il.gov | administration@westmont.il.gov

Village of Westmont Administration & Finance Committee Staff Reports - 2023-02-23

Village Manager

- Annual Team Building - 6/19/2023
- Temporary Use Permits - purview of the Village Manager with the consent of the Village Board as stipulated in Chapter 22, [Article XI](#)
- Representative Jenn Ladisch Douglass - Open House - 2/24; 3-5p
- Village-owned properties (rental)
- Park District - Joint Meeting (IGAs and Impact fees)
- Liberty Park - survey updates:

Finance Department

- The Places for Eating Tax Portal is now up and running. So far, staff has received positive feedback from taxpayers. An online training was held on Friday February 3rd and Local Gov will provide individual training is available at any time.
- Staff is currently researching the possibility of changing from a April 30th fiscal year end to a December 31st calendar year end. Staff will discuss with the Board the pros and cons of changing to a calendar year end at the budget workshop scheduled on April 13th at 4:30 p.m.

Administrative Services/Clerk's Office

- 41 FOIA requests received so far in 2023
- Plats for Annexation have been recorded
- Updated list for Economic Interest Statement has been sent to the County. The County will send emails to everyone on the listing in March.
- Refuse Recycling RFP is in process
- Fire Hiring RFP responses are being reviewed
- Strategic Plan Review of Budget Requests for the upcoming workshop is in process

Liquor Commission

Below is a summary of the commission's activities during January 2023.

- Review/Background on new co-owner for Sushi House 830 E. Ogden Ave (passed) A new license will be issued.
- Received inquiry from Penny's place on ability to open a second gaming parlor in Westmont. They were informed of the recent ordinance changes involving gaming parlors in Westmont.
- Completed background on massage therapist for Plima Massage 15 N. Cass Ave.
- Began background review for Taqueria El Rancho 323 W. 63rd Str for liquor license
- Declared Club House Inn liquor license forfeited and number of licenses reduced by one.
- Worked with Dep. Village Clerk on several liquor licenses and their 2023 renewal.
- Researched and notified Whiskey Hill of several potential state liquor code and local ordinance violations.
- Resolved non payment of fines from a recent liquor violation hearing. Mariano's will be brought back before the Liquor Commissioner due to non-payment.
- Compiled the Illinois Gaming Board gaming revenue report for December 2022
- Conducted research on availability to post liquor related advertisements near schools. (No restrictions were identified)

- Assisted Natatorium on catering requirements involving the sale of alcohol at their events.
- Conducted a background review on a Tobacco License Applicant for Z Smoke on 63rd Street.
- Began background review on new Manager for Walgreens n 63rd Street

Human Resources

- **Affordable Care Act (ACA)**
 - Work continues on IRS Forms 1094 & 1095 to meet the IRS compliance deadlines of February 28 (*filings with IRS*) & March 2 (*forms to employees*).
- **Compensation & Benefits Study**
 - Village staff completed the first phase of the compensation study assignment, which was to complete questionnaires describing the work they do and what type of skills, education and physical demands are required. These questionnaires are being reviewed by our consultant, Pontifex, to aid in creation of updated job descriptions.
- **Pending Employment Legislation**
 - HR Staff is tracking a couple pieces of employment legislation related to paid leave that, if passed, would impact the Village:
 - *Paid Leave for All Workers Act (PLAW Act)*
 - This bill has passed the legislature and is awaiting the Governor's signature. Some key components of this legislation are as follows:
 - Requires a minimum of 40 hours of paid leave to be available within 90 days of employment for most workers effective January 1, 2024.
 - Employees could use the paid leave for any reason and employers can't require documentation to support the need for leave or make the employee find a replacement to cover their shift.
 - There is no impact on CBAs in effect before 01/01/2024; but any agreements negotiated after the effective date would need to be in compliance, unless explicitly waived.
 - Biggest impact would be seen in the Fire Department with other adjustments related to seasonal employees and award of part-time paid time off.
 - *HB 1102*
 - This bill was introduced by the Illinois House to create a statewide paid family leave program. The proposed bill would provide eligible employees with up to 12 weeks of leave in a 24 month period for reasons similar to that allowed under FMLA.
 - This program would be administered through the Illinois Department of Employment Security. The proposed funding source would be a 0.5% payroll deduction from employee wages, which would provide for a weekly benefit of up to 85% of the employee's average wages with a cap of \$881/week.
- **Recruitment**
 - Open Positions / Interviewing
 - Finance
 - Interviewing for a Senior Accountant position.
 - Public Works
 - Accepting applications for the following positions:
 - Facilities Maintenance Worker II - Electrical
 - Street Maintenance Worker I (PT)
 - Summer Seasonal Maintenance Workers
 - Water Plant Operator
 - New Hires
 - Jacob Eisenbeis - Probationary Police Officer - 01/02/2023
 - Miranda Hartell - Probationary Police Officer - 01/02/2023

- Promotions / Job Changes
 - Matt Heiden - Full-time Water Maintenance Worker I - 01/16/2023
 - Brian Johanpeter - Assistant Systems/Network Administrator - 02/13/2023
 - Retirement/Resignations/Separations
 - William Johnson - Firefighter - 12/28/2022
 - Michael Manchester - Firefighter - 01/03/2023
 - Greg Hausner - Police Officer - 01/05/2023
 - John Barnacle - Captain (Fire) - 01/21/2023
 - Bruce Sylvester - Community Development Director - 01/27/2023
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Information Technology

- **Policy**
 - Did you try turning it off and on again?
-

Communications

- **Board Meeting & Board Reports**
 - Coordinated, edited and published trustee reports for Village Board Meeting
 - Initiated, coordinated and completed Appreciation Award for CUSD201 Supt. Kevin Carey including follow-up article posted on the website and social media
 - Coordinated and completed presentation regarding Police Special Olympics Fundraiser Results as well as related articles posted on the website, social media, and Community News Magazine
 - Coordinated and completed presentation update regarding the CUSD201-Village of Westmont Building Bridges Award including follow-up article posted on the website and social media
- **Committees**
 - **Environmental Improvement Committee**
 - Feb. 6 EIC meeting was 2 ½ hours long and featured (4) guest speakers
 - Results from 2022-23 Holiday Light Recycling Collection
 - 3,206 pounds collected
 - 1,000 pounds more than last year
 - Thanks to Zach Chorney & Public Works for managing collection
 - Coordination & promotion of the Special Recycling Events schedule for 2023 - Jan. 21, Apr. 15 & Sept. 23
 - Created and maintained an EIC data report highlighting annual statistics of collection events and other items - document was shared with Village Admin and forwarded to the County for inclusion in their annual reports
 - Creating 2023 Goals Presentation to be presented at the Admin-Finance Committee in February
 - Creating 2022 Year End Report to the Admin-Finance Committee in April (this timeframe is specifically chosen to include County data that is not available until the spring)
 - Results from Jan. 21 Special Recycling Event
 - First time using Flat Can Recycling as vendor - received compliments from new vendor regarding publicity, coordination, and event turnout
 - Over 300 cars went through the collection and there was a consistent, steady stream of drop-offs for the entire (4) hours
 - Reviewing and choosing the winning recipients of the Green Business & Residential Recycling Award Program to recognize businesses & residents that are environmentally friendly.

- Working on a Dark Sky Initiative Contest for citizens & businesses to demonstrate a Dark Sky concept commitment - debut in Spring 2023
- Dark Sky Initiative - Continuing conversations & ideas regarding this topic, which has been identified as a 2023 priority
- Continuing to work on 2023 EIC budget recommendations
- Continuing work on the Monarch Waystation Project
- Working on Spring initiatives including No Mow, Seedling Give-away, Adopt-A-Planter & more
- State bill to ban styrofoam cups has no traction, not being acted on
- Introduced the concept of Community Solar and referred to Village Administration for review and consideration
- Updates made to Richmond Gardens Website - feedback requested from stakeholders regarding specific suggestions
- Richmond Gardens stakeholder database updated
- Email sent to Richmond Gardens stakeholders reminding them to consider event planning at this location - event scheduling online document created and maintained by Westmont Communications
- **Public Information Committee**
 - Created schedule, invites, & IT meeting requests for 2023 PIC meetings
 - Updated PIC invitation list-2023 meetings will be hybrid via Google Meets
 - First meeting held Jan. 25, 2023 - 5 meetings scheduled for 2023
 - PIC meeting notes completed and sent to group participants and staff for consideration for inclusion in regular update notices
 - Sgt. Tony Rainaldi was introduced to the PIC group - Rainaldi is the new Police Department liaison to community events as well as the PD representative on PIC
- **Westmont First Committee**
 - Westmont Community/Business Mural Program - Continuing to develop final details, most recent draft shared with Westmont Special Events, which was approved in concept - meeting between Village Attorney & Village staff to be scheduled soon
 - Next Westmont First meeting scheduled for March 20
 - Presented Community Street Performing (formally Busking) Initiative presentation in Nov. at the Admin Finance Meeting - meeting is being scheduled with Village Attorney to review updated direction
- **Sister City Committee**
 - Participated in Lunar New Year Event at the Hilton in January, hosted by Taiwanese Chamber
 - Coordinated and attended meeting in February to meet the new Director General and discuss the upcoming year
 - Reviewing request to facilitate use of Westmont High School Auditorium for Double 10 event scheduled for September
- **100th Anniversary Celebration Committee**
 - CUSD201 written history project including editing & formatting - determined to be released in 2023 to coincide with CUSD201's anniversary event
- **Holly Days Committee**
 - December Holly Days events went very well
 - Committee will review this year's events for 2023 planning
 - Use of the train station for Santa pix went very well

- Committee considering updates to the parade staging to create less impact on businesses
- **Community Events**
 - Misc. Events - Publicity for various local government & non-government events
 - Parade Planning - Working with staff, businesses, public agencies and organizations to discuss current parade routes and develop recommendations to improve routes so to create less impact on businesses
- **PIO Update** - Continued correspondence with Talk DuPage, DuPage PIO group
- **Website**
 - PDF, make links clickable & upload e-newsletters & Community Magazine on the website
 - Updates made to Richmond Education Garden webpage - additional feedback and suggestions requested from stakeholders
 - Completed several website 311 update requests
 - Update Press Release order to show most current on top of list weekly
 - Update rotating banner weekly
 - Worked with IT to post GIS map link and information, publish in Jan. 2023
 - Upload all pictures of CUSD201 Award
 - Upload all pictures of the Police Dept. Awards
 - Scheduled and completed two website training sessions with staff from Finance and Public Works Departments
 - Participated in conversations regarding updating of GIS page information - this page, including updated information, will be under the authority of IT Department
- **Volunteers** - Continue follow-up to volunteer requests via the village website
- **Press Releases**
 - 14 new community press releases for the Village & local entities
 - Property Improvement Projects May Require A Permit
 - Downers Grove Township Provides Assistance For Seniors
 - METRA Launches metratracker.com
 - GIS Maps Provide Helpful Information For Residents
 - NAMI DuPage Offers Mental Health First Aid Classes
 - Electronics & More Special Recycling Event Jan. 21 at Public Works Facility
 - 2023 Citizens Fire Academy
 - Village Budget Preparation
 - Westmont Police Recognize Personnel For Superior Performance
 - CUSD201 Supt. Receives Mayor's Appreciation Award
 - CUSD201 & Village Receive Building Bridges Award
 - Dementia Friendly Westmont Programs at Library This Spring
 - Yard Waste, Brush & Composting Programs Resume April 3
 - Free Leaf Collection April 10-14
- **Social Media Posts** - Over 20 social media posts in the month of Nov/Dec, graphics/links to Facebook, Twitter, & Nextdoor
- **Graphic Design** - Created & published numerous graphics to assist with communicating village new: Property Improvements May Require A Permit, METRA, Village Budget Prep, PD Recognized, 2 CUSD201 graphics, Dementia Friendly, Yard Waste/Brush, Free Leaf
- **Westmont Community News Magazine - Village Newsletter**
 - Jan./Feb. Issue completed and delivered, including online digital version
 - Mar/Apr 2023 issue in progress - Coordinating all aspects of production including research, soliciting and following up on submissions, photography, graphic

images, cover layout, complete document layout, editing and proofing, coordination of delivery to printer and then distribution via post office, follow up on vendor payment schedule

- **Electronic Bulletin Board Posts** - More than 6 different messages posted over the past 45 days by the Village & the Library
- **Westmont E-Newsletter**
 - Published on the Fridays after Village Board Meetings, getting new subscribers every week; reinforces village information published on the village website & via social media
 - Digital version with working links created and posted on website
- **News Media Coverage** - Monitoring local social media posts to oversee accuracy
- **Special Projects** -
 - Muddy Warhol Exhibit - Continuing to work with MAC Center, Choose DuPage, DCVB, WSEC & Creative Arts Network to coordinate promotion & programs for the 2023 Andy Warhol exhibit that will be at COD
 - Candidates Forum - Reviewing request from 3rd party to assist with local candidates forum
- **Media Materials** - Updated & published new water bill info notices

Waste Contract - RFP Overview				
Area of Potential Change	Current	Internal Feedback (EIC, Staff)	Proposed	
			Base	Alternate?
Standard Recycling	Every other Week	Increase	Every Week	Ask
Electronic Curbside/Door Pickup	None	Should consider		Ask
Hazardous Waste Curbside/Door Pickup	None	Should consider		Ask
Billing	Village	Tricky to be "middle man". Lack of "account" for customers. Limited customer distribution.	Billing by vendor	
Business Waste	Exclusive	Exclusivity may limit vendors. Business complaints.	Non Exclusive	Ask
Sizes of Container	Standard 96; option 64	Encourage less garbage	Standard 64; option 30/35 or 96	
Rate based on size	All same price	Encourage less garbage	Price for 64 gallon	Ask cost for smaller & larger
Waste Diversion Incentive	No diversion incentive. Franchise fee is \$15,000.	Incentivize through adjustable franchise fee or renewal. Goal to move from 22.8% (20th in County) to 30% (6th in county) in 3 years		Ask what their average diversion rate is
Recycling Streams	Single	Ask if other options would improve diversion	Single	Ask about other options
Demolition / Construction	In general dumpster just as garbage	Ask if can provide dumpster to recycle Construction Materials		Ask

Admin Finance Committee

March 23, 2023

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Waste RFP

- Overview & Process
- Highlights of Proposed Changes

Travel Expense Policy

- Overview & Brief History
- Limits
- Elected Official Specifics
- Meals
- Travel
- Miscellaneous

Expense - Overview & History

- 2017 State Law & model ordinances
 - Address Travel, Meals, Lodging
 - Exclude Entertainment
 - Establish Limit needing Board approval
 - Silent on other business expenses
- Why Now?
- IML - Model Policy

Expense - Limits

- Amount for Fiscal Year - \$3,000
- Amount per event
- Specifications for travel, meals, lodging
 - Already included
 - Recommending this

Expense - Elected Official Specifics

- Does require approval by Board by roll-call vote
- Lodging - prohibited except Mayor > 50 miles
- Mayor's Significant Other - reported to Board
- Chamber Winter Activity
- Chamber events in general - business expenses?

Expense - Meals

- Alcohol excluded
 - Not prohibited if ancillary part of event
- Current - variable amount if not covered by conf
- Proposed
 - Standard Amount (not varied by location)
 - Propose per diem maximum
 - OR per meal; assume only lunch covered

Expense - Travel

- Train tickets to/from Chicago
 - Propose no form necessary
- Airfare - currently coach
 - Propose exception for longer trips
- Mileage
 - Practice is only if no Village vehicle available

Expense - Miscellaneous

- Currently includes business expense
 - Proposed only Travel, Meals, Lodging
 - Exclude conference registration
- Pre-approval - currently required
 - Proposed not required

Discussion on Fiscal Year End to Calendar Year End

March 23, 2023



Advantages of Calendar Year End

- May reduce costs on projects
 - Public Works bid projects in the winter which is a better time for competitive process
 - Provides better lead time for planning and managing construction projects along with certainty of funding
 - Pending weather conditions, projects could start in spring rather than early summer

Advantages of Calendar Year End

- Aligns the budget process with the property tax cycle
 - Tax levy is passed in November or December
 - Allows the Board to consider the year-end property tax levy as part of budget review

Advantages of Calendar Year End

- The current fiscal-year end budget process is in the middle of spring election campaigns and is adopted before the State adopts their budget on June 1st
- Newly elected trustees or presidents can give input on the budget four months sooner

Advantages of Calendar Year End

- State performs MFT audits on calendar year end
- Annual W-2 and 1099 tax forms as well as other personnel and public safety reports are based on a calendar year.
- Aligns with benefit changes such as annual health care rates/open enrollment

Other Considerations



Other Considerations

- Adopting 2 budgets (“stub” year in April and calendar year in December) in an 8 month period requires significant staff time and redundancy
 - Solution is to prepare both budgets for review in April 2024. The calendar year budget would be monitored and modified as if necessary before the Board approves an appropriation ordinance.

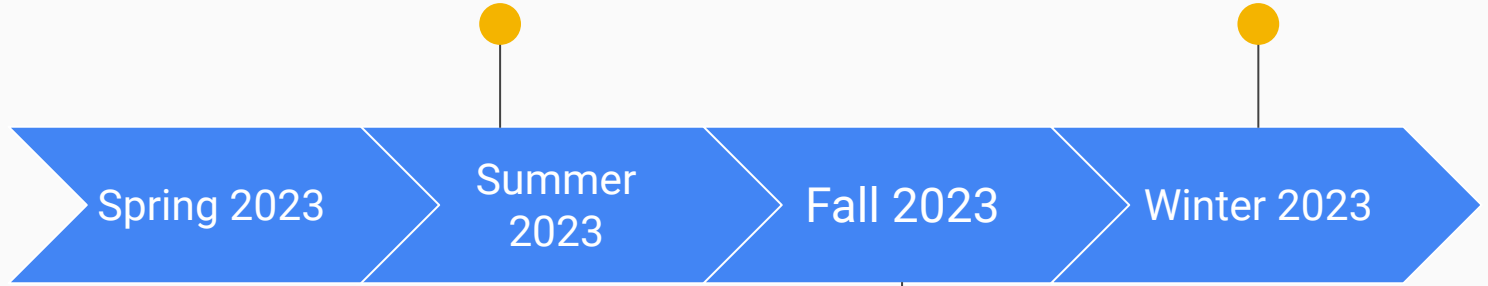
Other Considerations

- Village will have to pay for a “stub year” 8 month audit (moves audit up 4 months) then followed by a 12 month audit
- May incur additional staff time to complete transition
- Difficult to conduct analysis comparing revenues and expenditures from one year to the next due to the shortened fiscal year (temporary issue)

Timelines

Current Annual Process

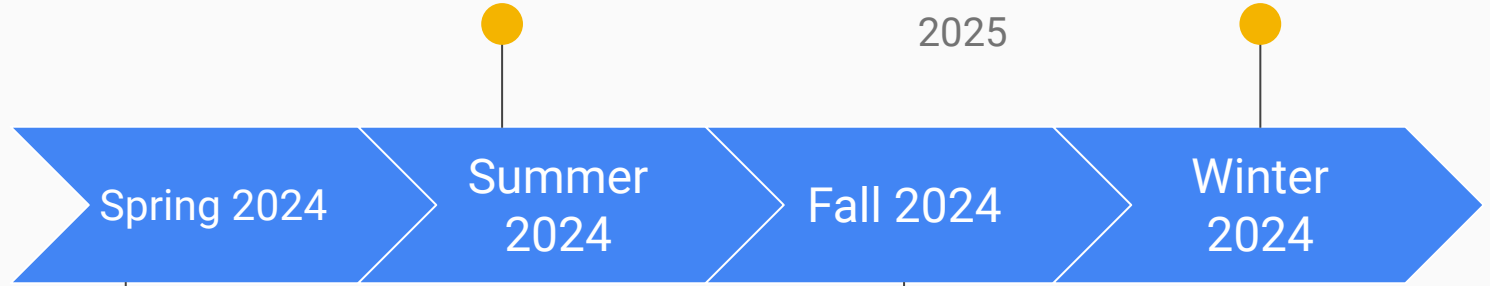
- June/July 2023: Board approves Appropriation Ordinance for FYE 2024 (May 1, 2023 to April 30, 2024)
- December 2023: Board approves 2023 Tax Levy (to be received in “stub year” 2024)



- April 2023: Elections & Board adopts FYE 2024 Budget (May 1, 2023 to April 30, 2024)
- FYE 2023 audit work begins
- Board reviews FYE 2023 audit report

Transition to Calendar Year

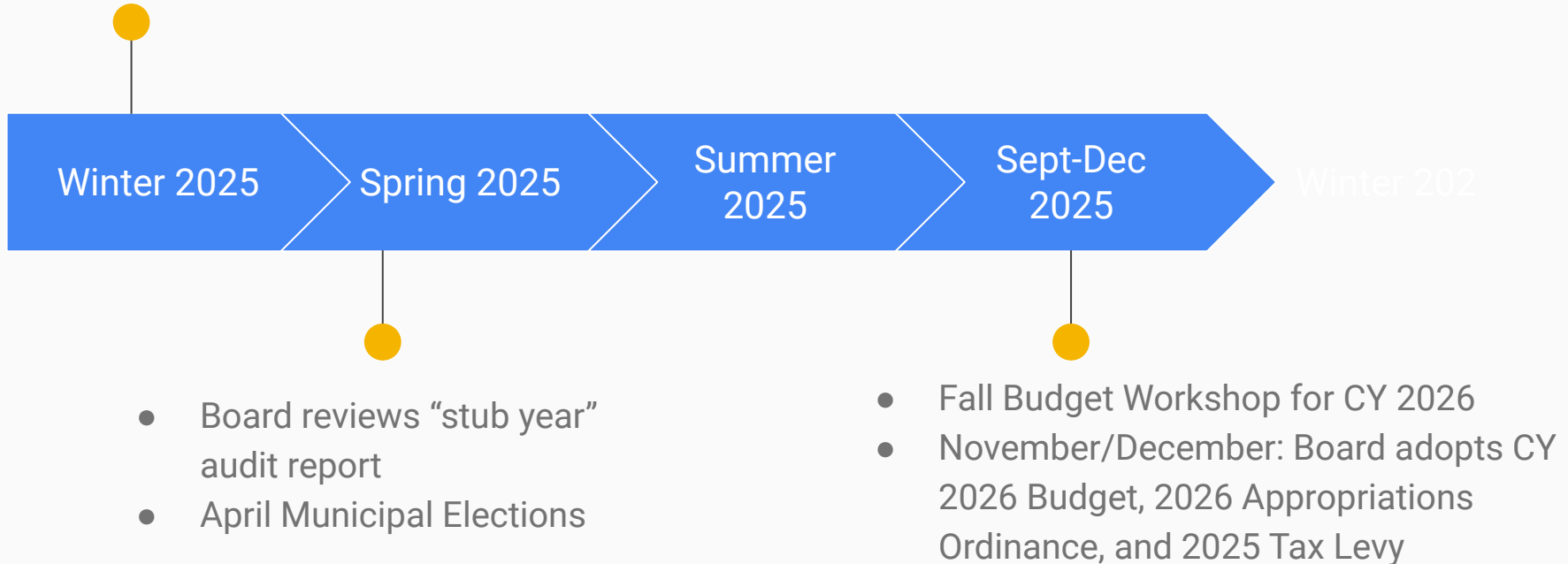
- June/July 2024: Board approves Appropriation Ordinance for May 1, 2024 to Dec 31, 2024
- Nov/Dec 2023: Board approves 2024 Tax Levy (receive in CY 2025)
- If needed, staff will request budget modifications for CY 2025



- April 2024
 - Board adopts budget for May 1, 2024 to Dec 31, 2024
 - Board reviews proposed budget for January 1, 2025 to December 31, 2025
 - FYE 2024 audit work begins
- Board reviews FYE 2023 audit report

Calendar Year 2025

- Board approves CY 2025 Appropriation Ordinance by March 31st
- Staff begins work on CY 2026 budget



Next Steps

Next Steps

If the Finance and Administration Committee recommends changing to a calendar year end, the following changes are required:

1. Board approval of changes to various ordinance that reference fiscal year end
2. Consider extending audit contract (include a “stub year”)
3. Spring 2024, Board to review two budgets and approve “stub year” budget