

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, NOVEMBER 9, 2020 AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

DUE TO THE COVID 19 PANDEMIC THE VILLAGE OFFICES WILL BE CLOSED AND THE VILLAGE WILL BE UTILIZING A CONFERENCE CALL FOR THIS MEETING

1. CALL TO ORDER

The meeting was called to order by Trustee Michael Mistele at 5:36 p.m.

2. ROLL CALL

Those present at roll call via Zoom were Trustee Michael Mistele and Trustee Greg Ruffolo. Present at the Village Hall were Village Administrator Brian Pabst and Director of Finance Carrie Dittman. Absent: Chairwoman Sue Berglund.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, October 12, 2020 were reviewed.

Motion to approve the minutes made by Trustee Mistele, seconded by Trustee Ruffolo. Unanimous voice vote in favor. Motion carried.

4. DISCUSSION – Proposed Change to Village Personnel Manual, Appendix L, Employee Safety Incentive Program

Director Dittman explained that the Village is a member of IRMA, the Intergovernmental Risk Management Agency, for liability and workers comp insurance. Each year in December, IRMA sends the Village its annual premium notice. When the Village experiences good claims history, the invoice includes an experience modifier credit; this premium credit has been distributed since 1985 by the Village Board as an “employee safety incentive” to eligible employees as described in Appendix L to the Village personnel manual.

The current policy includes a voting option by which ineligible employees may petition the eligible employees to receive a share of the incentive. This has created tension amongst employees and caused administrative issues given the rigid and very short turnaround time required. Staff has proposed that this voting process be eliminated such that only eligible employees would receive a share and has proposed additional clarifying language to the policy in the enclosed, red-lined version. Discussion ensued, and the Committee was in favor of the red-lined changes. The new policy will be brought forth to the Village Board for adoption on November 23, 2020.

5. DISCUSSION – Business License Changes due to COVID-19

Director Dittman relayed that the Deputy Clerk sent out the annual business license invoices on October 30. Subsequently, the Village received a few inquiries from businesses, such as a salon and a fitness center, about prorating the fee or reducing it due to the recent Governor’s order to temporarily reduce capacity limits and the overall pandemic. A liquor license reduction was adopted by the Village board in October. Discussion ensued about the number of businesses affected, the volume of invoices that are involved and what the fees might be.

Most fees are generally small, for a misc. business it is \$100, restaurants vary based on seating from \$210-\$330, and salons charge by the chair at \$66/chair. If the number of chairs were currently reduced but subsequently added back in a few weeks, it would be difficult to monitor that. The Committee advised to leave the fee structure as is since invoices had already gone out and begun to be paid, and to treat hardship cases on a case-by-case basis at the Village Administrator's discretion.

6. REPORT – Monthly Disbursement Reports – October 2020

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

- Total cash outlay for all Village funds – current month is \$1,230,291, Fiscal Year to Date is \$6,280,683. Handwritten checks include a check for the MFT program of \$221,379.82, approved separately by the Village Board.
- Total monthly payroll for active employees including all funds - \$325,492 (2 payrolls). The average payroll for the year was \$146,182, which is a 3.47% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$39,687. Daily average fiscal YTD: \$34,129. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,046,781. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$24,973. Fiscal YTD average is \$22,391 which is a 13.87% decrease from the prior year.

7. REPORT – Sales Tax, Business District Sales Tax, Income Tax, Utility Tax, Local Gas Tax, Places of Eating Tax, Hotel/Motel Tax, Fines, Red Light Fines, Building Permits, Water Revenues and Motor Fuel Tax

The Committee reviewed and accepted the revenue trend reports for October and key items are highlighted below:

- Sales tax receipts - \$2,115,041 YTD down 4.35% from the prior year. October 2020 collections were 9.03% higher than October 2019. Trending 21.81% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have completed 50% of the year and have collected 60.43% of the budgeted revenues.
- Business District (restricted) sales tax receipts - Year to date is \$236,889, 28.01% below the prior year and 18.8% under budget. This represents collections of the 1.0% sales tax collected in the Village's new business district. The restricted revenue comes from the Town Center & Pete's Fresh Market developments.
- Income Tax receipts - \$503,190 YTD down 0.17% compared to the prior year, 29.1% over budget. May is normally the largest collection month due to filing income taxes by April 15, but due to the IRS and IL extensions until July 15, payments were delayed, however we have now collected those payments.
- Utility tax receipts - \$394,033 YTD down 2.89% from the prior year, 3.8% under budget, consisting of:
 - Telecomm tax - down 6.39%
 - Northern IL gas – down 1.58%
 - ComEd – down 0.59%
- Local Gas Tax receipts - \$124,065 YTD. One delinquent station caught up for 4 months of payments during

August 2020. The tax was established December 1, 2019.

- Places of Eating Tax receipts - \$217,278 YTD down 22.62% compared to the prior year, trending 4.01% over budget. This represents sales which occurred during the pandemic restrictions. We had budgeted for 50% less revenue than normal for April-May, 25% less for June-September, and 15% less for October, however actual collections were not that low.
- Hotel/Motel Tax receipts - \$101,916, 29.07% lower compared with the prior year. The revenue is trending at 21.11% lower than budget. The additional 1% tax became effective November 1, 2019 which began to appear in December 2019 collections. The Village's fourth hotel, Delta Marriott, re-opened on August 5, 2020.
- Fines - \$64,426 YTD down 7.5% compared with the prior year, 6.66% over budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that we are now reporting fine revenue by overweight fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$345,972 down 12.21% from the prior year receipts, trending 11.4% over budget.
- Building Permit receipts - \$148,469 YTD down 33.77% from the prior year, trending 43.05% over budget. We have completed 50% of the year and have collected 52.09% of the revenues.
- Water sales receipts - \$1,701,057 YTD up 1.01% from the prior year, 0.91% above budget. Many accounts that were delinquent and were not being shut off for several months have now caught up on payments.
- Motor Fuel Tax receipts - \$148,098 YTD, up 13.05% from the prior year, 12.4% above budget. Since September 2019 we receive 2 payments each month: the normal distribution plus the additional distribution of the new Transportation Renewal Fund dollars. This is a portion of the \$0.19/gallon tax that was instituted by the state of Illinois beginning July 1, 2019 (payments to the Village beginning in September).

8. VISITOR'S BUSINESS

There were no visitors present.

9. COMMUNICATIONS

There were no communications received.

10. ADJOURNMENT

Motion to adjourn at 6:15 p.m. was made by Trustee Ruffolo, seconded by Trustee Mistele. Motion carried.

(Minutes transcribed by Carrie Dittman)