

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, FEBRUARY 8, 2021 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 5:31 p.m.

2. ROLL CALL

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

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, January 11, 2021 were reviewed.

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

4. REPORT – Monthly Disbursement Reports – January 2021

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

- Total cash outlay for all Village funds –\$1,341,568, Fiscal Year to Date is \$10,491,722. Handwritten checks include MFT payment of \$11,652, approved separately by Village board.
- Total monthly payroll for active employees including all funds - \$315,551 (2 payrolls). The average payroll for the year was \$154,428, which is a 1.97% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$43,276. Daily average fiscal YTD: \$38,026. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,165,747. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$30,241. Fiscal YTD average is \$25,851 which is a 0.56% decrease from the prior year.

5. 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 January and key items are highlighted below:

- Sales tax receipts - \$3,300,834 YTD down 1.16% from the prior year. January 2021 collections were 7.75% higher than January 2020. Trending 25.88% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have completed 75% of the year and have collected 94% of the

budgeted revenues.

- Business District (restricted) sales tax receipts - Year to date is \$401,981, 19% below the prior year and 8.6% under budget. This represents collections of the 1.0% sales tax collected in the Village's business district. The restricted revenue comes from the Town Center & Pete's Fresh Market developments.
- Income Tax receipts - \$716,599 YTD up 2.77% compared to the prior year, 32.9% over budget. January 2021 was 17% higher than the prior January.
- Utility tax receipts - \$584,070 YTD down 5.35% from the prior year, 6.2% under budget, consisting of:
 - Telecomm tax - down 9.82%
 - Northern IL gas – down 1.15%
 - ComEd – down 3.15%
- Local Gas Tax receipts - \$187,587 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 - \$333,105 YTD down 20.84% compared to the prior year, trending 6.40% 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-January, however actual collections were generally not that low.
- Hotel/Motel Tax receipts - \$129,148, 35.9% lower compared with the prior year. The revenue is trending at 28.71% 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 but is delinquent 2 months on tax payments.
- Fines - \$97,960 YTD down 13.06% compared with the prior year, 0.25% over budget. Fines come from County distributions and local fine tickets written by Village police officers. Director Dittman noted that beginning May 2019 we are reporting fine revenue by overweight fines, DUI fines, local fines and other fines collected by DuPage County.
- Red Light Fines – \$487,397 down 15.74% from the prior year receipts, trending 6.9% over budget.
- Building Permit receipts - \$234,739 YTD down 42.23% from the prior year, trending 24.76% over budget. We have completed 75% of the year and have collected 82% of the revenues.
- Water sales receipts - \$2,538,170 YTD up 3.72% from the prior year, 3.62% 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 - \$230,735 YTD, up 0.90% from the prior year, 0.3% 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).

6. VISITOR'S BUSINESS

There were no visitors present.

7. COMMUNICATIONS

There were no communications received.

8. ADJOURNMENT

Motion to adjourn at 6:00 p.m. was made by Trustee Mistele, seconded by Chairwoman Berglund. Unanimous voice vote in favor. Motion carried.

(Minutes transcribed by Carrie Dittman)