

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, JUNE 14, 2021, AT 5:30 P.M. AT THE VILLAGE HALL, 835 MIDWAY DRIVE, WILLOWBROOK, ILLINOIS.

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

1. CALL TO ORDER

The meeting was called to order by Chairwoman Sue Berglund at 5:38 p.m.

2. ROLL CALL

Those present at roll call at the Village Hall were Chairwoman Sue Berglund, Trustee Michael Mistele, Trustee Greg Ruffolo and Director of Finance Carrie Dittman. No one was present via Zoom.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, May 10, 2021, were reviewed.

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

4. REPORT – Monthly Disbursement Reports – May 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 – \$1,197,633, Fiscal Year to Date is \$1,197,633. One handwritten check for Hawk Ford for public works truck was approved separately by the Village Board.
- Total monthly payroll for active employees including all funds - \$327,564 (2 payrolls). The average payroll for the year was \$163,782, which is a 0.25% decrease from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$38,633. Daily average fiscal YTD: \$38,633. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,197,633.
- Average daily expenditures for the General Fund only: \$21,624. Fiscal YTD average is \$21,624 which is an 18.35% decrease from the prior year.

5. REPORT – Sales Tax, Home Rule 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 May and key items are highlighted below:

- Sales tax receipts - \$319,211 YTD up 3.78% from the prior year. Trending 15.44% over budget. The FY 21/22 budget was increased by \$500,000 to \$4.0 million to normal, pre-pandemic levels.
- Home Rule Sales Tax receipts – This 1.0% tax became effective January 1, 2021; \$154,012 (for February

sales) was received in May.

- Business District (restricted) sales tax receipts - Year to date is \$44,976, 5.06% below the prior year and 7.3% over budget; the budget for this line item was decreased this year due to Stein Mart's bankruptcy. 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 - \$144,682 YTD up 67.26% compared to the prior year, 93.1% over budget. Last year the IRS delayed the income tax filing deadlines until July, and this year the filing deadline was extended until May but likely many taxpayers filed in April 2021, like normal years.
- Utility tax receipts - \$61,807 YTD down 2.10% from the prior year, 2.7% under budget, consisting of:
 - Telecomm tax - down 9.77%
 - Northern IL gas – up 25.86%
 - ComEd – down 8.55%
- Local Gas Tax receipts - \$18,783 YTD, 31.88% higher than last year. Discussion was held about one continually delinquent taxpayer and the Village's efforts to collect the tax from that station. A general discussion ensued about changing the Village code as it relates to imposing penalties on delinquent or non-payers; now that the current pandemic is easing up and Illinois is fully re-opened it is a good time to re-visit this to ensure fairness to all taxpayers. The Committee discussed sending proactive notices if the code is changed to alert the businesses of the new policy. Director Dittman commented that staff has reached out to the Village attorney for guidance.

Tom & Jerry Shell station ceased selling gas in July 2020 and sold the business; Chairwoman Berglund noted that it appeared the new owners were selling gas now, however they are not paying the tax. Director Dittman will investigate.

- Places of Eating Tax receipts - \$55,974 YTD up 152.88% compared to the prior year, trending 150.44% over budget. This represents April sales, and it appears many people are dining out again and drive through traffic is quite busy at several locations in town.
- Hotel/Motel Tax receipts - \$21,105, 105.96% higher compared with the prior year. This increase is skewed because Delta Marriott made 3 payments this month to catch up their delinquency. Revenue is trending at 83.24% above budget as a result.
- Fines - \$21,661 YTD up 438.03% compared with the prior year, 388.05% over budget. Fine revenue has been on the rise since February as court proceedings that were delayed are getting back to normal. Fines come from County distributions, which accounts for 66% of this, and local fine tickets written by Village police officers.
- Red Light Fines – \$59,850 up 80.82% from the prior year receipts, trending 93.5% over budget. May 2020 was atypically low because of the stay-at-home order causing less traffic.
- Building Permit receipts - \$33,722 YTD down 18.13% from the prior year, trending 14.05% under budget. No significant commercial activity has occurred.

- Water sales receipts - \$254,851 YTD up 11.02% from the prior year, 15.40% above budget.
- Motor Fuel Tax receipts - \$28,133 YTD, up 11.07% from the prior year, 11.0% 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 2019).

6. VISITOR'S BUSINESS

There were no visitors present.

7. COMMUNICATIONS

There were no communications received.

8. ADJOURNMENT

Motion to adjourn at 6:11 p.m. was made by Trustee Mistele, seconded by Trustee Ruffolo. Unanimous voice vote in favor. Motion carried.

(Minutes transcribed by Carrie Dittman)