

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, AUGUST 9, 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 5:30 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 Village Administrator Brian Pabst. Director of Finance Carrie Dittman was present via Zoom.

3. APPROVAL OF MINUTES

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, June 14, 2021, were reviewed.

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

4. REPORT – IT RFP Update

Director Dittman updated the committee on the status of the Information Technology Request for Proposal process. 10 proposals were received, and Village staff reviewed all and narrowed down to five. The five were sent to Sikich for review, with the goal to narrow to the top three finalists and conduct interviews of those firms. Further discussion with Sikich on the top firms will occur next week and interviews will be conducted the week following.

5. REPORT - Monthly Disbursement Reports – July 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 – \$1,544,036, Fiscal Year to Date is \$3,868,829. One handwritten check for John Jones Auto Group for a police vehicle was approved separately by the Village Board.
- Total monthly payroll for active employees including all funds - \$503,223 (3 payrolls). The average payroll for the year was \$167,170, which is a 1.81% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$49,808. Daily average fiscal YTD: \$42,004. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,289,609.
- Average daily expenditures for the General Fund only: \$39,412. Fiscal YTD average is \$28,584 which is a 7.94% increase from the prior year. Director Dittman highlighted the significant increase in police dept. expenditures in July (\$813,659) compared to June (\$399,738) which caused the overall General Fund increase: body cameras, squad car purchase, office equipment (Livescan), and an extra payroll this month.

6. 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 July and key items are highlighted below:

- Sales tax receipts - \$413,459 YTD up 20.53% from the prior year. Trending 34.07% 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; \$218,263 (for April sales) was received in July.
- Business District (restricted) sales tax receipts - Year to date is \$147,276, 37.53% above the prior year and 55.4% over budget; the budget for this line item was decreased this year due to Stein Mart's bankruptcy. However, the current month is 110.06% higher than last July 2020, showing a rebound from pandemic sales. 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 - \$386,012 YTD up 71.37% compared to the prior year, 97.9% 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 - \$178,081 YTD down 2.32% from the prior year, 2.9% under budget, consisting of:
 - Telecomm tax - down 14.24%
 - Northern IL gas – up 26.44%
 - ComEd – down 2.21%
- Local Gas Tax receipts - \$75,260 YTD, 55.11% higher YTD than last year. Discussion was held about one continually delinquent taxpayer and the Village's efforts to collect the tax from that station. Tom & Jerry Shell station ceased selling gas in July 2020 and sold the business; the new owners, who own two stations in town, began submitting a combined payment for both stations for each month. However, they are continually delinquent and just made 4 payments in July to partially catch-up; they still owe one older month. Director Dittman contacted the Village attorney on how to proceed and has sent follow-up notices.
- Places of Eating Tax receipts - \$167,630 YTD up 79.14% compared to the prior year, trending 77.42% over budget. Each month of the fiscal year has improved over the same month of the prior year, 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 - \$63,548, 39.45% higher compared with the prior year. This increase is skewed because Delta Marriott made 2 payments this month to catch up their delinquency. Revenue is trending at 24.06% above budget.
- Fines - \$76,990 YTD up 200.33% compared with the prior year, 172.43% 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 50% of this, and local fine tickets written by Village police officers.

- Red Light Fines – \$229,475 up 62.46% from the prior year receipts, trending 73.8% over budget. May, June and July 2020 were atypically low because of the stay-at-home order causing less traffic.
- Building Permit receipts - \$86,880 YTD down 4.85% from the prior year, trending 0.10% under budget. No significant commercial activity has occurred.
- Water sales receipts - \$781,894 YTD up 9.49% from the prior year, 13.81% above budget.
- Motor Fuel Tax receipts - \$84,703 YTD, up 28.3% from the prior year, 28.2% 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).

7. VISITOR'S BUSINESS

There were no visitors present.

8. COMMUNICATIONS

There were no communications received.

9. ADJOURNMENT

Motion to adjourn at 5:57 p.m. was made by Chairwoman Berglund, seconded by Trustee Ruffolo. Unanimous voice vote in favor. Motion carried.

(Minutes transcribed by Carrie Dittman)