

MINUTES OF THE SPECIAL MEETING OF THE MAYOR AND BOARD OF TRUSTEES OF THE VILLAGE OF WILLOWBROOK TO BE HELD ON TUESDAY, OCTOBER 6, 2020, AT 5:30 P.M. AT THE WILLOWBROOK POLICE DEPARTMENT TRAINING ROOM, 7760 QUINCY STREET, WILLOWBROOK, DUPAGE COUNTY, ILLINOIS.

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

1. CALL TO ORDER

The meeting was called to order at 5:30 p.m. by Mayor Frank Trilla.

2. ROLL CALL

Those physically present at roll call were Mayor Frank A. Trilla, Trustees Umberto Davi, Michael Mistele, Gayle Neal, Paul Oggerino and Gregory Ruffolo.

Also, physically present was Administrator Brian Pabst.

Present Via conference call, due to COVID-19 Pandemic, were Village Trustee Sue Berglund, Village Attorney Thomas Bastian, Assistant Village Administrator Michael Mertens, Director of Finance Carrie Dittman, Chief Robert Schaller, and Deputy Chief Lauren Kaspar.

Administrator Pabst is acting Village Clerk for this evenings meeting.

Absent: Clerk Leroy R. Hansen.

A QUORUM WAS DECLARED

3. PLEDGE OF ALLEGIANCE

Mayor Trilla asked Trustee Davi to lead everyone in saying the Pledge of Allegiance.

4. VISITORS' BUSINESS

None presented and no written comments were received.

5. NEW BUSINESS

RECEIVE - A Presentation on Tax Increment Financing and
the Willowbrook Industrial Redevelopment Project Area
Eligibility Report (RECEIVE)

Assistant Administrator Mertens stated, on the screen is the proposed Tax Increment District map that is approximately eighty-eight (88) acres. Also highlighted are eight properties that are unincorporated parcels that may be under consideration for addition into the district if they voluntarily annex into the Village.

Tax Increment Financing (TIF) is an economic development tool that can be utilized to pay for public improvements and economic development activities with the increment accumulated within the District. When a TIF is established, the equalized assessed value (EAV) is determined and "Frozen" for distribution to the various taxing bodies. The taxing bodies will continue to receive their "Frozen" base valuation over the life of the TIF. The growth or increment is distributed by the County to the Village to be utilized to TIF Eligible Projects. A TIF can remain open for 23 years.

A TIF is not an extra tax on a property. Being in a TIF does not affect how a property is assessed by the County Assessor. A property owner in the TIF pays their property tax bill as assessed by the assessor as normal. Here are some examples:

Year 1 (Base Year) A Property in the TIF is Assessed a Tax Bill for \$10,000

- * The property owner pays the County \$10,000.
- * The County distributes \$10,000 to the various taxing bodies within the District.

Year 2 the Assessor Assesses the Property for \$11,000

- * The property owner pays the County \$11,000.
- * The County distributes \$10,000 to the various taxing bodies within the District.
- * The County distributes \$1,000 to the Village TIF District.

Year 3 the Assessor Assesses the Property for \$12,000

- * The property owner pays the County \$12,000.
- * The County distributes \$10,000 to the various taxing bodies within the District.

* The County distributes \$2,000 to the Village TIF District.

Trustee Davi commented that this is clear, and he understands the process better. How long will the TIF go for?

Administrator Pabst stated it can go up to twenty-three (23) years by law.

Director Dittman stated that the Village has utilized a TIF note and a sales tax note in the past. This was to offset the public improvement that went into the Town Center. The Town Center TIF District went the full twenty-three (23) years.

Administrator Pabst added that a TIF note, and a TIF bond are different.

Trustee Davi asked if the Village has some anticipated revenue that they can project. Administrator Pabst replied yes.

Trustee Neal asked if the County knows that there is a TIF district, will they elevate the taxes to receive the revenue?

Administrator Pabst responded that he has never heard of that situation. The county gives a three (3) percent margin of error to capture the money that might be lost.

Trustee Ruffolo asked if there are any detriments to the other tax districts?

Administrator Pabst replied they are generally not affected adversely.

Trustee Neal asked if the flooding can be addressed with TIF.

Administrator Pabst responded that the TIF increment and can be used to address the flooding issues.

Assistant Administrator Mertens finished up the slide presentation.

Administrator Pasted shared that the Eligibility Report shows we have three (3) of the thirteen (13) factors that we need to meet

the definition of a Conservation Area. According to the State law you need three (3) factors for the Conservation Area determination.

Trustee Davi asked if there is a downside?

Administrator Pabst commented that there really is not a downside. There is no liability to the Village.

Mayor Trilla asked if Madison would be improved or if it is just Executive Drive.

Administrator Pabst replied only Executive Drive and portions of Plaza Court would be improved.

6. RECEIVE – A Presentation on FY 2020/21 Financial Update
(RECEIVE)

Director Dittman advised that in the Board packet are excerpts of the Annual Audit that was prepared. The budget was passed, and it was conservative due to the COVID-19 pandemic. Highlights included:

- The projected fund balance of April 30, 2020 was \$5,232,413 with a deficit of (\$23,312).
- The audited version is \$5,501,964 with a surplus of \$246,239 which leaves 216 days of operating expenses reserves.
- General Fund Revenue exceeded budget by \$4,695,414. Director Dittman advised that on the expenditures side \$3,344,787 and our budget for the fiscal year is \$9,646,169. We have spent \$36.67% and we are 41.66% through the year.
- General Fund Expenditures top revenues are at 82% of the budget. We are continually exceeding our budget.
- Sales Tax 4/30/2020: actual was \$4.4 million, budget was \$4.0 million.
- Assumptions in forming 4/30/2021 budget: “Essential” businesses (groceries, pharmacy, gas stations) assumed to be 100% normal sales levels.
- “Semi-essential” businesses (restaurants, construction supply) assumed to be 85% normal sales levels.

- "Discretionary" businesses (car sales, clothing, landscaping, and smaller businesses) assumed to be 65% normal sales levels.
- 4/30/2021 budget is \$3.5 million.
- Current Trend: April sales were 15.6% lower than prior year, May sales 10.2%.
- lower than prior year, June sales 5.6% lower than prior year (resuming normalcy).
- 4/30/2021 projection: \$4.14 million (\$640,000 over budget)
- The estimate for Home Rule sales tax from January to April 2021 is \$630,000.
- The Home Rule Sales Tax Earmarked for New Police Officers is budgeted for \$304,712.
- The Cares Act Grant is between March 1, 2020 and December 30, 2020. The Grant reimbursement is estimated at \$445,668.

Capital Grant from IL Dept. Commerce & Economic Opportunity:

- Maximum award: \$225,000.
- Earmarked for Village (Spring 2021); no formal award letter received yet.
- To be used for Community Resource Center (CRC).
- While not a General Fund source, this will offset future General Fund contributions toward the CRC.

Three (3) Additional Grants "promised" from HB 64: IL Capital Bill:

- \$100,000 - non-specific - Spring 2022.
- \$500,000 - CRC - Spring 2023.
- \$500,000 - CRC - Spring 2024.

Discussion was had on past year's budget.

Mayor Trilla asked if the Cares Act is included in this chart. Director Dittman stated the Cares Act is not included.

Mayor Trilla stated the utility tax is going down. Director Dittman responded that is correct.

Mayor Trilla would like the Board to consider changing the Liquor License fees and Video Gaming for 2021. He would really like to help these Businesses.

7. RECEIVE - A Presentation on Non-Union Comparable Community Salary Survey and Proposed Non-Union Salary Program (RECEIVE)

Administrator Pabst shared the results of the Non-Union comparable community salary survey and proposed Non-Salary Program. During the 20/21 budget preparation , staff was directed to conduct a comparable community salary survey. The surveys were done in May and June. Both Surveys illustrated that Willowbrook Staff positions were below the comparable ranges for each category.

Director Dittman explained the Salary Survey.

PRIOR BUSINESS

8. TRUSTEE REPORTS

Trustee Neal had no report.

Trustee Davi had no report.

Trustee Berglund had no report.

Trustee Mistele had no report.

Trustee Ruffolo had no report.

Trustee Oggerino had no report.

9. ATTORNEY'S REPORT

Attorney Bastian had no report.

10. CLERK'S REPORT

Clerk Hansen was not present.

11. ADMINISTRATOR'S REPORT

Administrator Pabst had no report.

12. MAYOR'S REPORT

Mayor Trilla had no report.

13. CLOSED SESSION

CLOSED SESSION

- a) Personnel - 5 ILCS 120/2 (c)(1) - Appointment, Employment, Compensation, Discipline, Performance or Dismissal of Specific Employees
- b) Personnel - 5 ILCS 120/2 (c)(2)- Salary Schedules for One or More Classes of Employees

ADJOURN INTO CLOSED SESSION

MOTION: Made by Trustee Davi and seconded by Trustee Mistele to adjourn into Closed Session at the hour of 7:05 p.m.

ROLL CALL VOTE: AYES: Trustees Berglund, Davi, Mistele Neal, Ruffolo and Oggerino. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

14. ADJOURNMENT

MOTION: Made by Trustee Mistele and seconded by Trustee Neal to adjourn the Regular Meeting at the hour of 8:30 p.m.

ROLL CALL VOTE: AYES: Trustees, Berglund, Davi, Mistele, Neal, Oggerino and Ruffolo. NAYS: None. ABSENT: None.

MOTION DECLARED CARRIED

PRESENTED, READ, and APPROVED.

_____, 2020.

Frank A. Trilla, Mayor