

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, MARCH 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 5:30 p.m.

**2. ROLL CALL**

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

**3. APPROVAL OF MINUTES**

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, February 8, 2021 were reviewed.

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

**4. REPORT – Dental Plan Carrier Modification**

Director Dittman relayed that the Village is a member of the Intergovernmental Personnel Benefit Cooperative (IPBC), which provides health and dental insurance to a pool of municipal members; the Village has only health insurance through IPBC. IPBC recently conducted a dental services Request for Proposal (RFP) and selected Delta Dental as the new dental carrier for IPBC members. The Village has its own individual dental insurance plan through Delta Dental through June 30, 2021.

The IPBC has several Delta Dental plan options that are equivalent to the Village’s current dental PPO offering, but at a lower cost to both the Village and its employees. Option E is the closest and slightly better than the Village’s current plan. In addition, the Village can adopt a 4-tiered plan structure (employee, employee/spouse, employee/children, and family) as was done with health insurance to offer additional savings to the employees (currently we offer employee only or family coverage). The savings would range from 5.31% to 45.11% depending on the tier, but ALL tiers would recognize a savings. The plan would be effective July 1, 2021.

Also, by moving dental insurance under the IPBC umbrella, the Village can achieve additional savings as IPBC would also be able to provide COBRA continuation services for all insurance products; currently the Village subcontracts with another company and pays an annual minimum fee of \$1,200 to do so because dental insurance is provided separately from health. Director Dittman will be discussing this at tonight’s Village Board meeting and seeking approval to move forward.

**5. REPORT – Audit RFP Update**

Director Dittman reminded the Committee that there had been discussion a couple meetings ago about sending out

a Request for Proposal (RFP) for audit services for fiscal year 2021. That is still the plan, although the RFP has not been finalized yet. Director Dittman will keep the committee apprised of when it is finished and ready to go out.

## **6. REPORT – Monthly Disbursement Reports – February 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 –\$1,209,984, Fiscal Year to Date is \$11,701,706. Handwritten checks include emergency work done at Flagg Creek (reimbursable), approved separately by Village board.
- Total monthly payroll for active employees including all funds - \$503,853 (2 payrolls plus the police union retroactive payroll). The average payroll for the year was \$163,292, which is a 7.82% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$43,214. Daily average fiscal YTD: \$38,545. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,170,171. This fiscal year has virtually no capital spending.
- Average daily expenditures for the General Fund only: \$33,000. Fiscal YTD average is \$26,566 which is a 2.19% increase 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 February and key items are highlighted below:

- Sales tax receipts - \$3,680,625 YTD down 0.74% from the prior year. February 2021 collections were 3.10% higher than February 2020. Trending 26.42% over budget. The FY 20/21 budget was dropped \$500,000 to \$3.5 million due to the pandemic. We have already exceeded the budget for the year.
- Business District (restricted) sales tax receipts - Year to date is \$452,875, 18% below the prior year and 7.6% 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 - \$813,089 YTD up 4.54% compared to the prior year, 35.2% over budget. February 2021 was 20% higher than the prior year.
- Utility tax receipts - \$659,595 YTD down 4.88% from the prior year, 5.8% under budget, consisting of:
  - Telecomm tax - down 10.09%
  - Northern IL gas – up 1.42%
  - ComEd – down 3.00%
- Local Gas Tax receipts - \$204,978 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 - \$368,318 YTD down 19.88% compared to the prior year, trending 7.69% 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, 15% less for October-January, and

10% less February – April, however actual collections were generally not that low.

- Hotel/Motel Tax receipts - \$144,023, 34% lower compared with the prior year. The revenue is trending at 26.3% 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 and just caught up their delinquent months in February.
- Fines - \$111,198 YTD down 9.67% compared with the prior year, 4.17% 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 – \$518,739 down 17.11% from the prior year receipts, trending 5.2% over budget.
- Building Permit receipts - \$263,375 YTD down 39.66% from the prior year, trending 30.32% over budget. We have completed 83% of the year and have collected 92% of the budgeted revenues.
- Water sales receipts - \$2,787,720 YTD up 3.45% from the prior year, 3.35% above budget.
- Motor Fuel Tax receipts - \$255,446 YTD, up 0.08% from the prior year, 0.5% below 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 6:19 p.m. was made by Chairwoman Berglund, seconded by Trustee Ruffolo. Unanimous voice vote in favor. Motion carried.*

(Minutes transcribed by Carrie Dittman)