

MINUTES OF THE REGULAR MEETING OF THE FINANCE AND ADMINISTRATION COMMITTEE OF THE VILLAGE OF WILLOWBROOK HELD ON MONDAY, SEPTEMBER 13, 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 5:31 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 and guest Carol Lazarski were present via Zoom.

**3. APPROVAL OF MINUTES**

Minutes of the Regular Meeting of the Finance & Administration Committee held on Monday, August 9, 2021, were reviewed.

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

**4. REPORT - Monthly Disbursement Reports – August 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 – \$1,010,401, Fiscal Year to Date is \$4,879,230. 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 - \$346,584 (2 payrolls). The average payroll for the year was \$168,531 which is a 2.64% increase from the prior fiscal year.
- Average daily outlay of cash for all Village funds for the current month: \$32,594. Daily average fiscal YTD: \$39,652. Average monthly cash outlay for all Village funds fiscal year to date (FYTD): \$1,219,807.
- Average daily expenditures for the General Fund only: \$24,633. Fiscal YTD average is \$27,597 which is a 4.21% increase 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 August and key items are highlighted below:

- Sales tax receipts - \$464,314 YTD up 23.14% from the prior year. Trending 36.97% 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; \$256,382 (for May sales) was received in August.
- Business District (restricted) sales tax receipts - Year to date is \$204,439, 49.99% above the prior year and 69.5% over budget; the budget for this line item was decreased this year due to Stein Mart's bankruptcy. However, the current month is 95.66% higher than August 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 - \$450,418 YTD up 31.89% compared to the prior year, 52.3% over budget. Last year the IRS delayed the income tax filing deadlines until July, and this year the filing deadline was extended until May, and at this point in the year the later filing receipts between both years have equalized.
- Utility tax receipts - \$67,276 YTD down 3.39% from the prior year, 3.9% under budget, consisting of:
  - Telecomm tax - down 13.49%
  - Northern IL gas – up 27.61%
  - ComEd – down 4.69%
- Local Gas Tax receipts - \$96,877 YTD, 17.75% higher YTD than last year. Collection efforts continue with one continually delinquent taxpayer.
- Places of Eating Tax receipts - \$218,440 YTD up 63.49% compared to the prior year, trending 61.92% 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 - \$91,516, 38.57% higher compared with the prior year. Revenue is trending at 23.28% above budget.
- Fines - \$95,520 YTD up 143.59% compared with the prior year, 120.96% over budget. Fine revenue has been on the rise since January as court proceedings that were delayed are getting back to normal. Fines come from County distributions, which accounts for about 50% of the total, local fine tickets written by Village police officers, DUI fines and overweight truck fines.
- Red Light Fines – \$296,725 up 37.19% from the prior year receipts, trending 46.8% over budget. May, June, and July 2020 were atypically low because of the stay-at-home order causing less traffic.
- Building Permit receipts - \$144,801 YTD up 32.50% from the prior year, trending 39.11% over budget. No significant commercial activity has occurred; however, a new residential construction permit is included in the current month which has raised the average.
- Water sales receipts - \$1,163,568 YTD up 6.57% from the prior year, 10.78% above budget.
- Motor Fuel Tax receipts - \$113,121 YTD, up 23.95% from the prior year, 23.9% 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 visitor comments.

**7. COMMUNICATIONS**

Director Dittman gave a brief update on the status of the annual Village audit.

**8. ADJOURNMENT**

*Motion to adjourn at 5:51 p.m. was made by Chairwoman Berglund, seconded by Trustee Mistele. Unanimous voice vote in favor. Motion carried.*

(Minutes transcribed by Carrie Dittman)