

Finance Committee Meeting Minutes
Tuesday, July 15, 2025
Village Hall

Others Present:

Karen Martin, Chairperson

Scott Lewis, Trustee

Heidi Rudolph, Village President

Ellen Baer, Village Manager

Casey Biernacki, Deputy Village Manager

John Mastandona, Director of Finance **Participated by electronic means due to childcare emergency*

Lisa Den Besten, Resident

Meeting called to order at 5:15 pm

Items of Discussion:

- **Minutes:** The minutes of the June 10, 2025, Finance Committee were approved as presented. Motion by Chairperson Martin and second by Trustee Lewis.
- **Public Comment:** Lisa Den Besten spoke that she was here for the single agenda item under new business and wanted to understand exactly what it was and the impact it would have on the community. Manager Baer answered that the Committee would be speaking about the item and the Committee would ask for any public comments if any questions were not answered.
- **An Ordinance Implementing a Non-Home Rule Municipal Grocery Retailers' Occupation Tax and a Non-Home Rule Municipal Grocery Service Occupation Tax in the Village of Western Springs:** Director Mastandona stated that the state-wide grocery sales tax will expire on January 1, 2026. This sales tax is collected based on 1% of sales of grocery items and provided directly to municipalities of where the sale takes place. This generates approximately \$500,000 annually for the Village of Western Springs. The Act provides the opportunity for the Village to continue the collection of the grocery sales tax at a local level and that is what is being presented for the Committee's consideration. The Committee discussed the item and asked if there were any further questions from the public. Lisa Den Besten asked if there would be any overlap between the local imposed sales tax on grocery items and the existing grocery sales tax. Director Mastandona stated that the locally imposed tax would go into effect January 1, 2026, when the current state grocery sales tax would expire, and that there would be no overlap. He further explained that this is just a continuation of the current practice and the community would not see any difference between the tax rate of 2025 and 2026. The Committee reviewed the request and Trustee Lewis motioned that the request be placed on the June 21st Board of Trustees meeting agenda and a second by Chairperson Martin. Motion passed by a roll call vote.
- **Other Business:** Director Mastandona and Manager Baer spoke about the timeline of the 2026 budget process and walked the Committee through an anticipated calendar through the end of the calendar year. Each spoke on the importance of each step of the process to promote engagement, transparency, and fiscal responsibility.
- **Schedule Next Meeting:** Meeting confirmed to be at 5:15pm on August 12, 2025

Motion to adjourn by Trustee Scott Lewis and second by Chairperson Karen Martin.

There being no further business, the meeting was adjourned at 5:59 pm

Respectfully Submitted,
John Mastandona
Director of Finance

APPROVED: August 12, 2025