

**MINUTES OF A COMMITTEE OF THE WHOLE MEETING
OSWEGO VILLAGE PRESIDENT AND BOARD OF TRUSTEES
OSWEGO VILLAGE HALL
100 PARKERS MILL, OSWEGO, ILLINOIS
October 17, 2017**

CALL TO ORDER

President Gail E. Johnson called the meeting to order at 6:02 p.m.

ROLL CALL

Physically Present: President Gail Johnson and Trustees Ryan Kauffman (attended at 6:18 p.m.), Karin McCarthy-Lange, Pam Parr, Judy Sollinger (attended at 6:02 p.m.) and Joe West.

Absent: Trustee Luis Perez.

Staff Present: Dan Di Santo, Village Administrator; Christina Burns, AVA/HR Director; Tina Touchette, Village Clerk; Jennifer Hughes, Public Works Director; Jeff Burgner, Police Chief; Rod Zenner, Community Development Director; Mark Horton, Finance Director; Corinna Cole, Economic Development Director; Billie Robinson, Asst. Finance Director; Jenette Sturges, Community Engagement Coordinator- Marketing; and Marji Swanson, Village Attorney.

CONSIDERATION OF AND POSSIBLE ACTIONS ON-ANY REQUESTS FOR ELECTRONIC PARTICIPATION IN MEETING

There was no one who participated electronically.

PUBLIC FORUM

Public Forum was opened at 6:02 p.m.

Brian LeClercq, Oswego Township Supervisor, addressed the Board regarding the fence and cemetery at Pfund Court. Since he has taken over as Supervisor, he has been working on getting things right. He apologized for not attending the previous meeting concerning Pfund Court. The Township will be requesting a variance for the property; listening to everyone's concerns; still a work in progress; two different attorney firms were involved; was done legally and properly; have photos of illegal dumping; previous Township Board did approve the erecting of a fence without a permit; found out recently that the residents were not happy about the location of the gate that was installed; Township is working with the residents on where to relocate the gate; relocation will be at the Township's expense; Walgreens owns the property for the right of way; some residents don't want the expansion. He thanked the Board for being able to separate the issue.

Diane Selmer addressed the Board regarding information on Pfund Court. She thanked the Board for giving her time to speak. She found some issues. She attended the July 14, 2015 and August 11, 2015 Township Board meetings; three people from Pfund Court attended the meetings, but had no complaints; next time anything came up about the property was when the new board was sworn in. She provided the Village Board with a copy of the July 14, 2015 Township minutes, August 11, 2015 Township agenda, Ordinance 2015-1 and Resolution 150820-1.

Gerald Stenberg addressed the Board regarding the Delta Sonic debate. Need to take time to look through the master plan and make sure there is a buffer for the businesses and homes; people are concerned about attacks in the night; worried about traffic and speeding; need to be reassured the Police Department will be monitoring. He also noted there are no good roads going north and south; Oswego is next to the biggest cities in the State; need to get with the County to get ahead of it; zoning of roads and getting more business here; rethink the master plan.

There was no one else who requested to speak; the Public Forum was closed at 6:16 p.m.

OLD BUSINESS

There was no Old Business.

NEW BUSINESS

F.1. Sikich LLP Fiscal Year 2017 Financial Audit Presentation

Director Horton addressed the Board regarding the presentation of the Comprehensive Annual Financial Report (CAFR) for fiscal year ending April 30, 2017. The final audit report was presented by Brian LeFevre from the auditing firm of Sikich, LLP. For the 14th consecutive year, the Village has received the Certificate of Achievement for Excellence in Financial Reporting. Mr. LeFevre provided an “unmodified opinion” and briefly addressed the following:

- Introductory Section
- Financial Section
- Independent Auditor’s Report
- Management’s Discussion and Analysis
 - These are the “whys” of the statement
 - Required document by GASB
- Statement of Net Position
- Statement of Activities
- Balance Sheet; Governmental Funds
- Statement of Revenues, Expenditures and Changes in the Fund Balances; Governmental Funds
- Statement of Revenues, Expenses and Changes in Net Position; Proprietary Funds
- Statement of Changes in fiduciary Net Position; Pension Trust Fund
- Schedule of Employer Contributions; IMRF (last two fiscal years)
- Schedule of Employer Contributions; Police Pension Fund (last ten fiscal years)
- Schedule of Changes in the Employer’s Net Pension Liability and Related Ratios; IMRF (last two calendar years)
- Schedule of Changes in the Employer’s Net Pension Liability and Related Ratios; Police Pension Fund (last three fiscal years)
- Schedule of Investment Returns; Police Pension Fund

Mr. LeFevre did not go over the Statistical Section. He encouraged the Board to read this section and continue to refer to this section throughout the year. The audit went smoothly. Staff was very professional and easy to work with. There was no further discussion.

F.2. 2017 Tax Levy Discussion with Village Board

Director Horton presented options to the Board concerning the 2017 tax levy. Consensus from the August 15, 2017 workshop was to annually levy the amount necessary to fully fund the Village contribution to the Police Officers Pension Fund. The tax levy to be filed for calendar 2017 will finance/support the Village contribution to the Police Officers Pension Fund in Fiscal Year 2019 (May 1, 2018 to April 30, 2019). The Village contribution is determined annually by the contracted Actuary in compliance with State Statutes. The actuarial determined contribution for Fiscal Year 2019 is \$1,342,897. The Village has been contributing an amount greater than the actuarial determined contribution annually to the pension fund to make sure 100% of the annual pension fund cost is contributed. \$1,400,000 will be contributed in Fiscal Year 2019 to continue this practice. The following table summarizes the 2017 levy options:

Tax Levy	Levy Amount	Change from Prior Year	Tax Rate	Change in tax Rate	Amount of Property Tax Paid**
2016	\$1,280,500	\$60,841	0.1541	-0.0017	\$118
2017A	\$1,343,397	\$62,832	0.1544	0.0003	\$125
2017B	\$1,400,000	\$119,435	0.1609	0.0068	\$130

**Estimated based on an EAV increase of 4.7% and a value of \$250,000

Both 2017 levy options increase the estimated amount of property tax to be paid to the Village; either a \$7 or \$12 increase compared to the amount of property taxes paid this calendar year. The additional dollars levied will allow the same amount of general operating revenues to be used for current Village programs.

Board and staff discussion focused on it doesn't matter how much the numbers change, it only affects the amount by pennies; minimal property tax increase to fully fund the police pension fund; Village's property taxes are so low; could hurt a future Board here to protect the Village; increasing just enough to cover the cost of the pension fund; Springfield already took from the Village and they will do it again; doing the right thing now instead of nothing and then getting a big jump in taxes; keep the rate the same; waiting to see if the changes already made by the Board will be reflected in the budget this year; keeping taxes as low as possible; how to keep development coming in; 2017A covers the police fund actuary; not certain of the results of the taxes implemented earlier this month; first option does not put the Village in a fiscally scarce situation; concerned with having to do a higher rate later; keeping the rate the same and bringing back to next meeting for vote; won't know the final EAV number until first week of April; will have abatement ordinance for vote at the next Board meeting; paid through operating revenues; SSA taxes for Fox Chase Estates Unit 2 & 3; need to activate SSA to do mowing and maintenance; public hearing is needed on both; will publish public hearing next Thursday; Community Development sent letters to residents earlier this summer; some residents will get hit with a larger property tax; HOA should be taking care of; residents understand; tax levy to be brought to the Board for adoption at the November 7th Board meeting; staff to prepare options A & B for the pension fund.

There was no further discussion.

CLOSED SESSION

There was no Closed Session

CLOSED SESSION

A motion was made by Trustee Sollinger and seconded by Trustee Kauffman to enter into Closed Session for the purposes of discussing the following:

- a. Pending and Probable Litigation [5 ILCS 120/2(c)(11)]
- b. Appointment, Employment, Compensation, Discipline, Performance, or Dismissal of Personnel [5 ILCS 120/2(c)(1)]
- c. Collective Bargaining, Collective Negotiating Matters, Deliberations Concerning Salary Schedules [5 ILCS 120/2(c)(2)]
- d. Sale, Lease, and/or Acquisition of Property [5 ILCS 120/2(c)(5) & (6)]

Aye: Ryan Kauffman

Karin McCarthy-Lange

Pam Parr
Joe West

Judy Sollinger

Nay: None

Absent: Luis Perez

The motion was declared carried by a roll call vote with five (5) aye votes and zero (0) nay votes.

The Board adjourned to Closed Session at 6:48 p.m.

The Board returned to open session at 7:07 p.m.; all remaining members still present.

ADJOURNMENT

The Committee of the Whole meeting adjourned at 7:07 p.m.

Tina Touchette
Village Clerk