

**VILLAGE OF ROSCOE
10631 Main Street
Roscoe, Illinois 61073**

**Village Board Minutes
Tuesday, November 01, 2022
6:30 PM**

NOTE: PURSUANT TO SECTION §7(e)(2) OF THE ILLINOIS OPEN MEETINGS ACT THE VILLAGE BOARD AND MEMBERS OF THE PUBLIC ARE ENCOURAGED TO PARTICIPATE IN THIS MEETING REMOTELY VIA VIDEO AND TELECONFERENCE.

**REMOTE ATTENDANCE INFORMATION WILL BE MADE AVAILABLE AT:
VILLAGEOFROSCOE.COM**

1. CALL TO ORDER

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Present: Trustee Gustafson, Petty, Plock, Dunn, Keene and Mallicoat

4. PUBLIC COMMENT (Limited to 3 minutes per speaker)

5. PRESIDENT'S REPORT – Mark Szula

- 5.1.** Presentation of the FY 2021 Village of Roscoe FY Audited Financial
President Szula introduced Wendy Unger of Baker Tilly to provide the board an overview of the Village of Roscoe Fiscal Year Financial Audit.

Ms. Unger presented the board with several handouts summarizing the two documents that was presented for the audit process. Ms. Unger stated the objective of the 2021 audit was to render an opinion on the financial statements for the Village of Roscoe. The opinion that Baker Tilly has issued is a clean unmodified opinion that can be obtain from Baker Tilly as the Villages auditor. Ms. Unger stated the clean and modified opinion means several things; stating that the financial information contained from the audit statements is believed to be materially accurate, that the financial statements have all the required data disclosures that are required and adhered to, and the accounting principles have been consistently applied from year to year. Ms. Unger stated this was a positive audit. Ms. Unger mentioned the new governmental accounting standard that is effective for all governmental entities effective as of June 30th, and provided a quick overview of those new standards.

- 5.2.** Presentation from Village of Roscoe SMTD Representative
President Szula introduced Mary Maddox, stating Ms. Maddox is one of the appointees to the Stateline Mass Transit District Board, along with Jim Blevins. Ms. Maddox provided an overview of the number of rides provided, stating that the rides are only counted if started in Roscoe. Fiscal year 2021, 2461 half fare rides and 1461 full fare rides providing a total of 3924 rides. For fiscal year 2022, 2984 half fare rides and 1495 full fare rides for a total of 4479. The increase is 14% year over year which is great. The total rides for fiscal year 2021 was 17,672 and for fiscal year 2022 19,516 with an increase of over 10 percent. The first year SMTD was formed the amount agreed upon from each community was \$35,000, the second year it was lowered to \$25,000 and remained at that level since 2010.

6. TREASURER’S REPORT – Mark Olson

6.1. Cash Report and Bills

The total bills to be submitted for approval are expenditures per list of **\$136,397**

Payroll expenses: **\$89,196**

Cash on hand after payment of the bills **\$9,503,182**

Motor Fuel expenditures: **\$0**

Cash on hand in the Motor Fuel fund is: **\$1,510,617**

6.2. Approval of Bills

President Szula entertained a **motion**,

Trustee Dunn made a **motion to approve**.

Second by Trustee Mallicoat

Discussion: None

Roll Call Vote: Trustee Gustafson, Petty, Dunn, Plock, Mallicoat, Keene- YES.

Motion Passed: 6-0-0

6.3. YTD Revenues and Expenses

President Szula called upon Steve to provide the latest YTD Revenues and Expenses, Steve stated it was for the 9 months ending September 30, 2022. Stating that it appears the Village will finish the year 1.5 million over budget. Steve stated that sales tax is looking at \$250,000 over budget and income tax which is the real surprise is around \$400,000 over budget. Salary and Benefits is under budget at 2.5%, which may be contributed to the open positions currently. It appears that the revenues will erase the deficit which was budgeted for this year.

7. CONSENT AGENDA (NO DISCUSSION REQUIRED)

- 7.1.** Approval of Minutes from the **October 18, 2022** Village Board Meeting.

President Szula entertained a **motion**,
Trustee Keene made a **motion to approve**.
Second by Trustee Mallicoat
Discussion: None
Roll Call Vote: Trustee Dunn, Mallicoat, Keene, Petty, Gustafson and Plock- YES.
Motion Passed: 6-0-0

8. MOTIONS AND RESOLUTIONS (FINAL ACTION)

8.1. Approval of **Resolution 2022-R68**, approving Final Plat No. 1 of Villas of Rose Way.

President Szula entertained a **motion**,
Trustee Plock made a **motion to approve**.
Second by Trustee Keene
Discussion: None
Roll Call Vote: Trustee Gustafson, Plock, Petty, Keene, Mallicoat and Dunn- YES.
Motion Passed: 6-0-0

8.2. Approval of **Resolution 2022-R69**, establishing the estimated tax levy for tax year 2022

President Szula entertained a **motion**,
Trustee Plock made a **motion to approve**.
Second by Trustee Keene
Discussion: None
Roll Call Vote: Trustee Mallicoat, Dunn, Keene, Plock- YES.
Trustee Gustafson and Petty - NO
Motion Passed: 4-2-0

8.3. Approval of **Resolution 2022-R70**, approving entering into an agreement with Premier Technologies Inc. For professional Information Technology consulting services for 2023

President Szula entertained a **motion**,
Trustee Plock made a **motion to approve**.
Second by Trustee Keene
Discussion: Trustee Gustafson requested the dollar amount, which Administrator Sanders stated \$2700 a month, plus a \$4000 initial onboarding. Trustee Gustafson inquired when they would start, which was stated immediately, after executing agreement. They will do an audit first which will be completed by end of month with a recommendation for immediate actions needed. Trustee Gustafson asked about Stateline Technology will this new company be taking over, and this was stated yes. Administrator Sanders stated that for the purpose of line items in the budget (IT Consulting line items) they already reflect Premier not Stateline.

Roll Call Vote: Trustee Gustafson, Keene, Plock, Dunn, Mallicoat and Petty- YES.
Motion Passed: 6-0-0

9. NEW BUSINESS (FIRST READING or SUSPEND RULES)

Administrator Sanders brought up the retention bonus for each employee of \$250 which was approved last year. It was stated it would be in the second pay cycle of November.

(1) Administrator Sanders presented was whether the \$250 was to be minus deductions or the \$250 after any taxes. Trustee Gustafson inquired as to what the difference would be? President Szula stated it was supposed to be after \$250 the total after taxes. Anne helped explain that there was no formula as each person is paying Federal and State Taxes which would also factor the portion of IMF as this needs to be reported and the difference of dependents, etc. so each person is different. Trustee Gustafson stated she would give the bonus based on the balance after the taxes as at the end of the year the employee would have to do their income tax reporting and questioned how they would be affected. Administrator Sanders stated there was always going to be taxes taken out, it is whether the board adjust so that the employees receive exactly the \$250 or if it would be taxed out of the \$250. President Szula inquired if there should be a straw-poll: Mallicoat, Plock, Dunn, Petty stated yes, and Gustafson stated no. The agreement was to add in so the employees receive \$250.00

(2) Administrator Sanders wanted to talk about the reserve policy, as it is essentially to have a fund balance at the start of year equal to 50% of the projected expenditures to come. Over the last several years the village has been in a strong position with steady revenues and other financial funding that has come in. Administrator Sanders wanted to look at 2 things:

1- To what set of expenditures does the Village Board want the fund balance to apply? As right now it is being attributed to capital projects as well, does the board want to title it to just be the operating expenses of the Village of Roscoe exclusive of projects/

2- Is 6 months what the Village wants

Administrator Sanders stated that just now as of yesterday they have come up with the first estimate of our year and fund balance being \$5.6 million dollars these are estimates and will be tighten as it progresses. Projected expenditures are \$9.17 million, the reserve policy would establish a fund balance of \$4,586,436. Administrator Sanders explained they would look at the end of year fund balance of \$5.6 million deduct the gap between projected revenues for 2023 and the gap is \$2.1 million, the fund balance looks like it would be shy of \$3.5 million a full million below of what the policy would be. Trustee Gustafson stated the federal fire hydrant of money is going to come to an end, stating that 2023/24 may not be revenue rich due to economic conditions that are going on within the nation. Trustee Gustafson stated she would personally like to see the length at 6 months is the policy the Village should have. Trustee Gustafson stated that having one-time capital expenditures drive this doesn't make any sense and that we should drill down and actually come to the conclusions as to what the operating expenses will be over six months. Trustee Gustafson would like a better handle of what the operating expenses will be. Trustee Mallicoat stated he agreed with Trustee Gustafson, but his comfort number is 4 months.

10. OLD BUSINESS

Trustee Gustafson inquired if the Village closed on the property, and Attorney Kulinkas stated yes, the Village now has the deed and taxes paid.

Trustee Dunn wanted to recognize everyone who helped make the Roscoe Truck and Treat a huge success, he was impressed by the number of people who attended and that the everyone did a fantastic job. He is looking forward to it next year.

President Szula acknowledge Ann and Trustee Petty for such a great job. Trustee Petty stated it was a beautiful event and she was thrilled at the outcome.

Trustee Keene inquired about the capital projects; President Szula called on Brandon. Brandon gave a quick overview of the following:

- Main Street reconstruction project, notified by Comed to go over the utility coordination, meeting being scheduled.
- Love Road and Willowbrook – does not have an update at this time will send updated memo to Scott.
- Public Works Building- moving slowing, the building up, most of roof completed and cement floor to be poured tomorrow. The parking lot has been reconstructed with the base and curbs poured. Currently waiting on the concrete approaches for public work bays and salt shed.
- MFT Project, contract finished the grinding up of all existing material and will be paving the road tomorrow. May take a couple of days to finish.
- Shepherd Hills is completed, sidewalk and curb along with intersection paved.
- Porter Park- is final and closed
- Residential Streets Project- final and closed
- Class D patching- submitted and approved waiting on contractor to pave the Hidden Creek damaged pavements.

Trustee Petty inquired about Culvers and how many parking spots, Administrator Sanders stated he doesn't know the number of spots but the goal was to lengthen the drive thru lane and it now routes to the back of the expanded paved area allowing more calls into the lot and getting them off the board.

President Szula inquired about the parking signs, have then gone up yet? Not yet- according to Troy

11. PUBLIC COMMENT (limited to 3 minutes per speaker)

12. EXECUTIVE SESSION (if necessary)

President Szula entertained a **motion to go to executive session,**

Trustee Plock made a **motion to move to executive session,**

Second by Trustee Dunn

Discussion: None

Roll Call Vote: Trustee Dunn, Gustafson, Petty, Keene, Mallicoat and Plock- YES.

Motion Passed: 6-0-0

EXECUTIVE SESSION

President Szula entertained a **motion to return to regular session,**

Trustee Dunn made a **motion to move back to regular session**

Second by Trustee Mallicoat

Discussion: None

Roll Call Vote: Trustee Plock, Mallicoat, Keene, Petty, Gustafson, Dunn

Motion Passed: 6-0-0

13. ADJOURNMENT

President Szula entertained a **motion,**

Trustee Plock made a **motion to approve.**

Second by Trustee Keene

Discussion: None

Roll Call Vote: Trustee Gustafson, Petty, Dunn, Plock, Mallicoat and Keene

Motion Passed: 6-0-0