

**MINUTES OF THE REGULAR MEETING OF THE CITY COUNCIL
OF THE UNITED CITY OF YORKVILLE, KENDALL COUNTY, ILLINOIS,
HELD IN THE CITY COUNCIL CHAMBERS,
800 GAME FARM ROAD ON
TUESDAY, OCTOBER 26, 2021**

Mayor Purcell called the meeting to order at 7:05 p.m. and led the Council in the Pledge of Allegiance with the help of Emily Weber, Mayor of the Day.

Mayor Purcell stated that he has determined that under the Governor's orders the meeting can be held with electronic attendance for the safety of the council members and the public and to help prevent the spread of the coronavirus.

ROLL CALL

City Clerk Behland called the roll.

Ward I	Koch	Present (electronic attendance)
	Transier	Present
Ward II	Plocher	Present
	Vacant	
Ward III	Funkhouser	Present
	Marek	Present (electronic attendance)
Ward IV	Tarulis	Present
	Peterson	Present (electronic attendance)

Staff in attendance at city hall: City Clerk Behland, City Administrator Olson, Assistant City Administrator Willrett, Chief of Police Jensen, Public Works Director Dhuse, Finance Director Fredrickson, EEI Engineer Sanderson and Attorney Orr.

Staff in attendance electronically: Community Development Director Barksdale-Noble, Parks and Recreation Director Evans, and Purchasing Manager Gayle.

Clerk's Note: Due to COVID-19, in accordance with Public Act 101-0640 and Gubernatorial Disaster Proclamation issued by Governor Pritzker pursuant to the powers vested in the Governor under the Illinois Emergency Management Act, the United City of Yorkville encouraged social distancing by allowing remote attendance to the City Council meeting.

Members of the public were able to attend this meeting in person while practicing social distancing as well as being able to access the meeting remotely via Zoom which allowed for video, audio and telephonic participation.

A meeting notice was posted on the city's website on the agenda, minutes and packets webpage with instructions regarding remote meeting access and a link was included for the public to participate in the meeting remotely: <https://us02web.zoom.us/j/88932003163?pwd=SDlqWGd6Vms4S2xZdFM5ZS81enRNdz09>. The Zoom meeting ID was 889 3200 3163.

QUORUM

A quorum was established.

AMENDMENTS TO THE AGENDA

None.

PRESENTATIONS

Mayor of the Day – Emily Weber

Mayor Purcell Introduced Emily Weber, the Mayor of the Day. Emily Weber thanked the City for providing her the opportunity to be the Mayor of the Day. Emily is the owner/director of the Yorkville Performing Arts Center (YPAC), with three locations here in Yorkville. The newest location is now called Fox Rivers Edge Theater, where they plan on bringing community events downtown. Some events will be comedy nights, improv nights, family get-togethers, corporate events/meetings, weddings, and more. Emily gave a special thank you to Administrator Olson for planning the day of events.

Fiscal Year 2021 Audit Report

Jamie Wilkey from Lauterbach & Amen, LLP gave an overview of the city's fiscal year 2021 financial statement audit. She said there were a few items that she wanted to go over. The first item she mentioned was that the City was once again awarded a Certificate of Achievement for Excellence in Financial Reporting, issued by the Government Finance Officers Association. This award represents the highest form of financial reporting excellence.

The second item is known as the audit opinion. When conducting an audit, there are two primary goals. The first goal is to ensure the City's financial statements as presented are materially correct. And the second item is to assess the overall internal controlled environment. The auditor would have to communicate any disagreements or difficulties that the auditor has encountered throughout their audit testing. Ms. Wilkey was happy to report that there were no difficulties or disagreements.

Jamie stated that the auditor had issued an unmodified (clean) opinion for the fiscal year 2021. This opinion represents that the auditor feels that the financial statements are free from any material misstatement and that there are sound internal controls over the financial reporting function.

As a part of the annual audit, they were also required to take a look at the TIF filings/compliance. If there were any areas of concern, they would have to notify the council. There is only one outstanding item which is a single audit which was required due to the City spending over \$750,000 in federal funds, due to Covid and federal programs.

Finance Director Fredrickson gave a brief overview of the fiscal year 2021 audit (*see attached*).

PUBLIC HEARINGS

None.

CITIZEN COMMENTS ON AGENDA ITEMS

None.

CONSENT AGENDA

1. Minutes of the Regular City Council – September 28, 2021
2. Bill Payments for Approval
 - \$ 653,164.17 (vendors)
 - \$ 321,029.27 (payroll period ending 10/15/21)
 - \$ 974,193.44 (total)
3. Water Department Reports for February – September 2021 (PW 2021-57)
4. Gas N Wash Yorkville – Security Release – *authorize the release of the remaining performance security (CNB Bank & Trust, N.A. Letter of Credit #21901824 (PW 2021-63)*

Mayor Purcell entertained a motion to approve the consent agenda. So moved by Alderman Koch; seconded by Alderman Tarulis.

Motion approved by a roll call vote. Ayes-7 Nays-0
Koch-aye, Plocher-aye, Funkhouser-aye, Tarulis-aye,
Transier-aye, Marek-aye, Peterson-aye

REPORTS

MAYOR'S REPORT

Halloween

Mayor Purcell reminded everyone this Sunday, October 31st (Halloween), Trick-or-Treating will be from 3:00 p.m. to 7:00 p.m.

Flags of Valor

Mayor Purcell mentioned that Monday, November 1st the Parks and Recreation staff would start putting up the flags for Flags of Valor at Townsquare Park.

**Selection of Mayor Pro Tem
(CC 2021-54)**

Mayor Purcell entertained a motion to appoint Alderman Plocher as Mayor Pro Tem for the remainder of Fiscal Year 2022. So moved by Alderman Plocher; seconded by Alderman Transier.

Motion approved by a roll call vote. Ayes-7 Nays-0
Plocher-aye, Funkhouser-aye, Tarulis-aye, Transier-aye,
Marek-aye, Peterson-aye, Koch-aye

PUBLIC WORKS COMMITTEE REPORT

**2022 Roads to Better Roads –
Design Engineering Agreement
(PW 2021-60)**

Alderman Marek made a motion to approve the 2022 Roads to Better Roads Program Professional Services Agreement for Design Engineering and authorize the Mayor and City Clerk to execute; seconded by Alderman Koch.

Motion approved by a roll call vote. Ayes-7 Nays-0
Funkhouser-aye, Tarulis-aye, Transier-aye, Marek-aye,
Peterson-aye, Koch-aye, Plocher-aye

**Wheel Loader Purchase
(PW 2021-61)**

Alderman Marek made a motion to authorize a purchase through the Sourcewell purchasing cooperative for a 930M Small Wheel Loader from Altorfer Cat in the amount not to exceed \$173,140 and trade in our current wheel loader for \$22,500 to Altorfer Cat; seconded by Alderman Plocher.

Motion approved by a roll call vote. Ayes-7 Nays-0
Tarulis-aye, Transier-aye, Marek-aye, Peterson-aye,
Koch-aye, Plocher-aye, Funkhouser-aye

ECONOMIC DEVELOPMENT COMMITTEE REPORT

No report.

PUBLIC SAFETY COMMITTEE REPORT

No report.

ADMINISTRATION COMMITTEE REPORT

**Annual Treasurer’s Report
(CC 2021-53)**

Alderman Funkhouser made a motion to approve the Annual Treasurer’s Report; seconded by Alderman Marek.

Motion approved by a roll call vote. Ayes-7 Nays-0
Transier-aye, Marek-aye, Peterson-aye, Koch-aye,
Plocher-aye, Funkhouser-aye, Tarulis-aye

**Treasurer’s Report for September 2021
(ADM 2021-39)**

Alderman Funkhouser made a motion to approve the Treasurer’s Report for September 2021; seconded by Alderman Transier.

Motion approved by a roll call vote. Ayes-7 Nays-0
Marek-aye, Peterson-aye, Koch-aye, Plocher-aye,
Funkhouser-aye, Tarulis-aye, Transier-aye

**2011 Bond Refinancing
(ADM 2021-41)**

- | | |
|--------------------------|---|
| Ordinance 2021-19 | calling a public hearing concerning the intent of the City Council of the United City of Yorkville, Kendall County, Illinois, to sell not to exceed \$1,050,000 General Obligation Alternate Revenue Bonds |
| Ordinance 2021-20 | authorizing the issuance of general obligation alternate revenue bonds of the United City of Yorkville, Kendall County, Illinois in an amount not to exceed \$1,050,000 pursuant to Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended |

Alderman Funkhouser made a motion to approve an Ordinance calling a public hearing concerning the intent of the City Council of the United City of Yorkville, Kendall County, Illinois, to sell not to exceed \$1,050,000 General Obligation Alternate Revenue Bonds and a motion to approve an Ordinance authorizing the issuance of general obligation alternate revenue bonds of the United City of Yorkville, Kendall County, Illinois in an amount not to exceed \$1,050,000 pursuant to Section 15 of the Local Government Debt Reform Act of the State of Illinois, as amended, and the Municipal Code of the State of Illinois, as amended and authorize the Mayor and City Clerk to execute; seconded by Alderman Tarulis.

Motion approved by a roll call vote. Ayes-7 Nays-0
Peterson-aye, Koch-aye, Plocher-aye, Funkhouser-aye,
Tarulis-aye, Transier-aye, Marek-aye

PARK BOARD

No report.

PLANNING AND ZONING COMMISSION

No report.

CITY COUNCIL REPORT

No report.

CITY CLERK'S REPORT

No report.

COMMUNITY & LIAISON REPORT

KenCom Update

Alderman Funkhouser gave a brief update on the KenCom budget. There will be a \$60,000 increase to Yorkville for budget purposes.

STAFF REPORT

No report.

MAYOR'S REPORT (cont'd)

City Buildings Updates

(CC 2021-04)

Administrator Olson reported on the City Buildings Updates stating the memo in the packet explains all of the new updates.

Water Study Update

(CC 2021-38)

EEI Engineer Sanderson reported on the Water Study Update and provided updated numbers and estimated bills which are in the packet. It was mentioned that some of the numbers did go down. Alderman Koch asked if the Council needed to fill out the decision matrix and turn them into someone. Administrator Olson said this is more of a tool and does not need to be turned in. Alderman Funkhouser asked if the decision matrix could go out to the public. Administrator Olson mentioned they would put the excel file on the website for public access. There was a discussion on creating an infographic on the water bill, specifically the water portion.

ADDITIONAL BUSINESS

None.

CITIZEN COMMENTS

None.

EXECUTIVE SESSION

None.

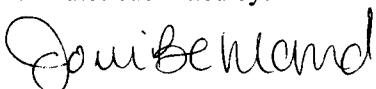
ADJOURNMENT

Mayor Purcell entertained a motion to adjourn the City Council meeting. So moved by Alderman Plocher; seconded by Alderman Transier.

Motion unanimously approved by a viva voce vote.

Meeting adjourned at 8:04 p.m.

Minutes submitted by:



Jori Behland,
City Clerk, City of Yorkville, Illinois

United City of Yorkville

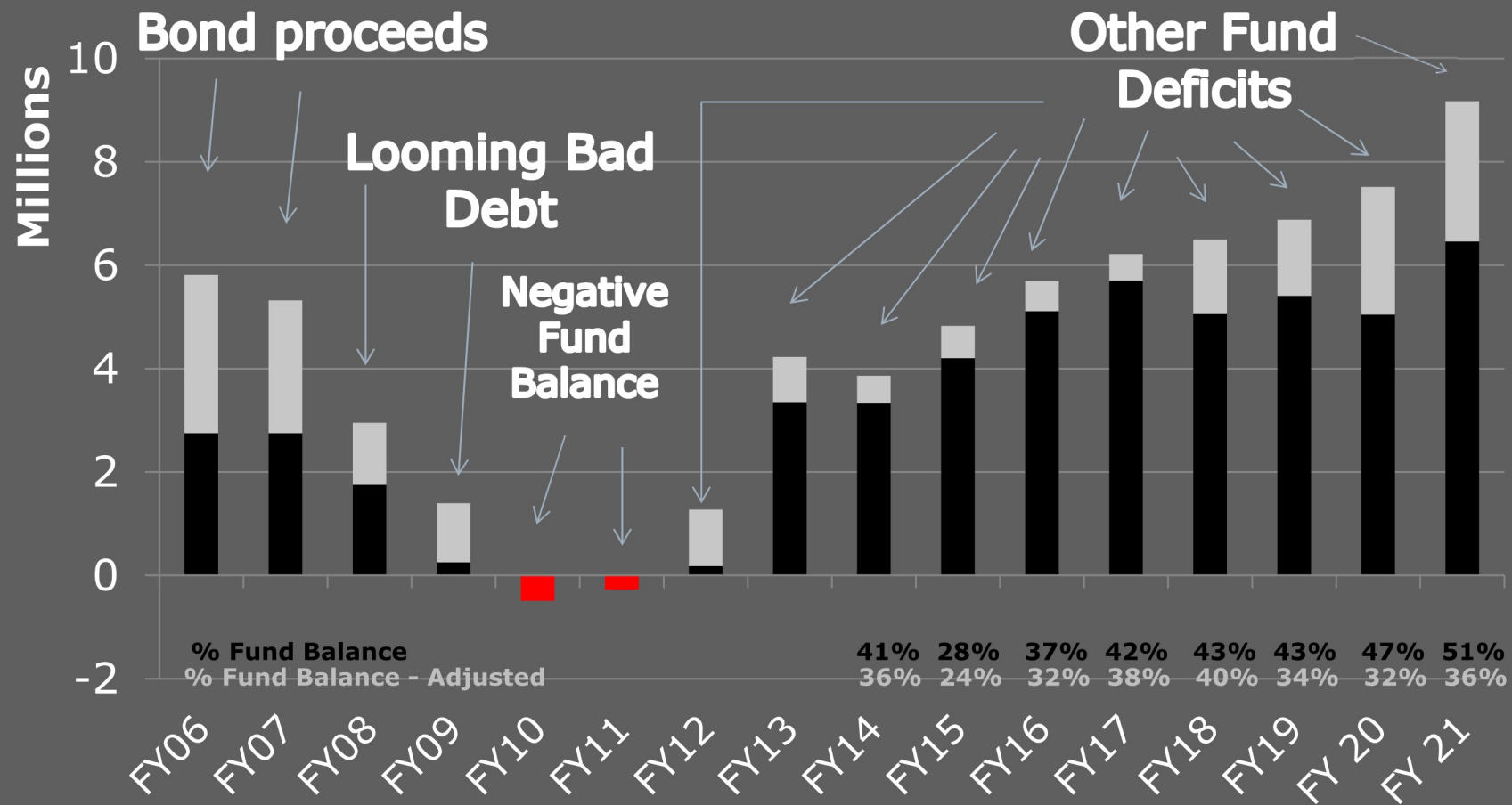
Audit Overview – Fiscal Year 2021
City Council
October 26, 2021

Another award

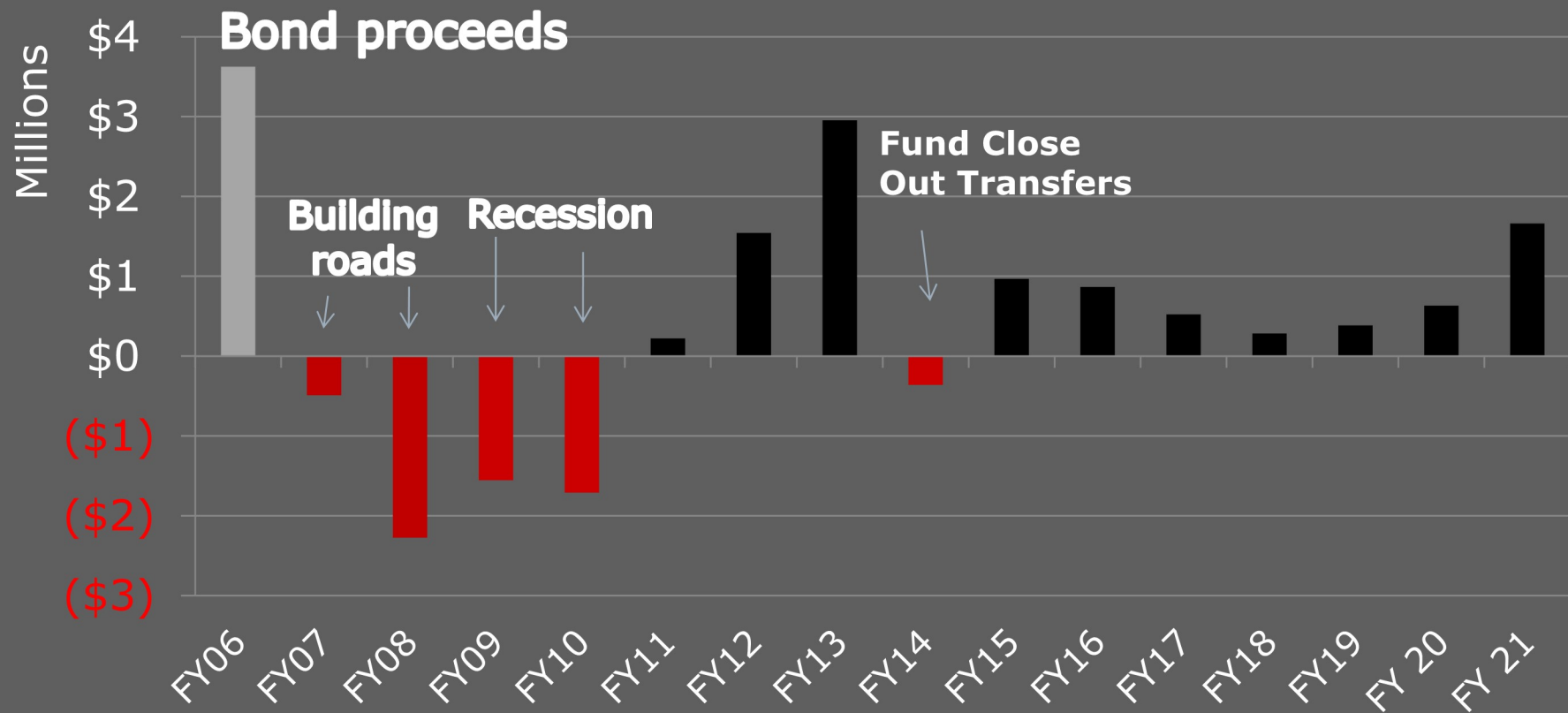
10th time

Certificate of Achievement for
Excellence in Financial Reporting Award
by the Government Finance Officers Association
of the US and Canada in FY 20

General Fund Fund Balance History



General Fund Budget Surplus(Deficit)



Revenue performance

Page 102 of paper copy (page 117 of pdf copy)

Revenue Line-Item	Budgeted Amount	Actual Amount
Property Tax	\$3,337,703	\$3,327,913
Sales Tax (local)	\$3,284,400	\$3,617,361
Sales Tax (non-home rule)	\$2,493,900	\$2,724,628
Utility Tax	\$988,340	\$1,010,210
Income Tax	\$1,897,310	\$2,470,986
Use Tax	\$675,281	\$855,744
Hotel Tax	\$80,000	\$66,751
Video Gaming Tax	\$140,000	\$125,583
Excise (i.e., Telecom) Tax	\$246,075	\$227,090
Cable TV Franchise Tax	\$300,000	\$290,272

Controlling costs

Pages 104 of paper copy (page 119 of pdf copy) - General Fund

Page 112 (127 pdf) - Library / Pages 115-116 (130-131 pdf) - Parks & Rec

Page 135 (155 pdf) for Sewer / Page 136 (156 pdf) for Water

Department	Budgeted Expenses	Actual Expenses
Administration	\$992,350	\$966,619
Finance	\$562,508	\$513,066
Police	\$6,108,720	\$5,686,416
Community Development	\$942,154	\$828,098
PW - Streets & Sanitation	\$2,512,538	\$2,871,863
Admin Services	\$4,342,275	\$3,740,445
Library Operations	\$911,090	\$799,301
Parks	\$1,349,685	\$1,396,038
Recreation	\$1,267,762	\$846,949
Sewer Operations	\$706,268	\$681,810
Water Operations	\$2,188,954	\$1,999,627

General Fund Performance

	Budgeted	Actual	Variance
Revenues	17,301,736	19,560,740	2,259,004
Expenditures	(15,460,545)	(14,606,507)	(854,038)
Net Transfers	(2,156,837)	(3,293,939)	1,137,102
Surplus(Deficit)	(315,646)	1,660,294	1,975,940

Items of Note

- ❑ Fund balance categories and amounts
 - Paper pages 70-71 (pdf pages 82-83)
 - ~~Restricted amount of \$204k due to IMRF levy, will be zeroed out in ~1 year~~

 - ❑ Pensions and OPEB(notes & add'l info)
 - Paper page 75-98 (pdf pages 87-111)
-

Illinois Municipal Retirement Fund (IMRF) –pages 91/93-94 (pdf 104/106-107)

❑ Total Pension Liability

- Increased by \$0.6M
- From \$15.3M to \$15.9M

❑ Net Position

- Increased by \$2.0M
- From \$14.2M to \$16.2M

❑ Percent Funded

- Dec 2017: 99.46%
- Dec 2018: 84.59%
- Dec 2019: 92.82%
- Dec 2020: 101.96%

Fiscal Year	Actuarial Determined Contribution	Actual Contribution	Excess (Deficit)	Covered Payroll	Contribution as % of Covered Payroll
2016	\$311,346	\$311,346	-	\$2,853,781	10.91%
2017	308,134	308,134	-	2,898,722	10.63%
2018	344,487	344,487	-	3,217,682	10.71%
2019	350,666	350,666	-	3,506,685	10.00%
2020	365,540	365,540	-	3,665,848	9.97%
2021	440,315	440,315	-	4,060,573	10.84%

Police Pension Fund

pages 92/95-96 (pdf 105/108-109)

❑ Total Pension Liability

- Increased by \$1.5M
- From \$23.5M to \$25.0M

❑ Net Position

- Increased by \$3.7M
- From \$10.9M to \$14.6M

❑ Percent Funded

- Apr 2018: 45.55%
- Apr 2019: 47.07%
- Apr 2020: 46.17%
- Apr 2021: 58.24%

Fiscal Year	Actuarial Determined Contribution	Actual Contribution	Excess (Deficit)	Covered Payroll	Contribution as % of Covered Payroll
2015	\$571,437	\$624,168	\$52,731	\$2,220,146	28.11%
2016	722,940	722,940	-	2,294,948	31.50%
2017	825,413	825,413	-	2,320,642	35.57%
2018	966,211	966,211	-	2,543,266	37.99%
2019	963,361	963,361	-	2,449,210	39.33%
2020	1,111,484	1,111,484	-	2,631,165	42.24%
2021	1,226,371	1,230,604	4,233	2,744,017	44.85%

Items of note

- ❑ Long term debt summary on paper pages 61-68 (pdf pages 73-80)
 - Debt service schedules on paper pages 138-150 (pdf pages 159-171)

 - ❑ Developer commitment narratives start on paper page 72 (pdf page 84)
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Other items of note

Statistical Section

- ❑ Pages 151 -184 (pdf pages 173-206)

 - ❑ Historical Trends covering:
 - City financial trends
 - Revenue & debt capacity
 - Demographic & economic information
 - Operating information
-

Other items of note

Statistical Section

- ❑ Paper pages 178-179 (pdf pages 200-201)
employee counts
 - 82 full-time employees in 2021
 - 96 full-time employees in 2008
 - 73 full-time employees in 2005

 - ❑ Paper pages 180-184 (pdf pages 202-206)
miscellaneous service data
 - Traffic violations
 - Permits issued
 - Streets resurfaced, in miles
 - Street inventory
 - New housing starts per year
-

Management Letter

Prior year - Recommendation #1

☐ Funds with deficit equity

■ Countryside & Downtown TIF's

- ☐ Over time development in the TIF Districts should yield sufficient surpluses to eliminate negative equity position.

■ Sunflower Special Service Areas

- ☐ Due to one-time expenditures and will be paid back with SSA property tax proceeds.
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Upcoming

- ☐ 2021 Tax Levy discussion
 - Tax levy estimate approval
 - ☐ September 15th Administration Committee
 - ☐ October 12th City Council meeting
 - Public Hearing
 - ☐ November 9th City Council meeting
 - Discussion and potential vote
 - ☐ November 23rd or December 14th
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Upcoming

- ☐ FY 23 Budget rollout
 - Nov 21-Jan 22 staff planning discussions
 - Feb 22 budget finalized
 - Feb 22 City Council presentation
 - March 22 public hearing
 - Discussion and potential vote
 - ☐ March 22, 2022 City Council or
 - ☐ April 12, 2022 City Council or
 - ☐ April 26, 2022 City Council
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