

Town of Cortland Board of Trustees Town Board Meeting

Town Hall, 59 S. Somonauk Road Cortland, IL 60112

June 23, 2025

MINUTES

CALL TO ORDER / PLEDGE OF ALLEGIANCE / ROLL CALL

Mayor Pietrowski called the regular meeting of the Board of Trustees to order at 7:00 p.m. The pledge of Allegiance was recited and roll was called showing as present Trustees Stone, Fioretto, Haier and Olson. Shown as absent were Trustees Siewierski and Corson. Quorum was present. Also present were Public Works Director Joel Summerhill, Police Chief Lin Dargis, and Attorney Kevin Buick.

APPROVAL OF AGENDA

Trustee Stone moved and Trustee Haier seconded a motion to approve the agenda as presented. Unanimous voice vote carried the motion.

PUBLIC WISHING TO SPEAK

There was no public wishing to speak.

CONSENT AGENDA

1. Minutes of June 9, 2025, Approve Expenditure Report and Accept Treasurer's Report of April 2024

Clerk Aldis read the consent agenda into the record. Trustee Olson moved to approve the Minutes of June 9, 2025, Approve Expenditure Report and Accept Treasurer's Report of April 2024, seconded by Trustee Stone.

Roll call vote:

Yea: Trustees Stone, Fioretto, Olson, Haier

Nay: None

Absent: Trustees Siewierski and Corson Motion carried.

NEW BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

2. Finance - Discussion of Revenues - Julie Wons, Lauterbach & Amen Julie Wons, Lauterbach and Amen, Finance Director for Cortland reported to the Board regarding unpredicted financial changes. She reported that the state's distribution of Sales Use Tax has changed beginning January 1, 2025. Use Tax is a tax imposed on the privilege of using tangible personal property purchased anywhere at retail. It's essentially a parallel tax to the state's Retailers' Occupation Tax (sales tax), designed to ensure fair competition between in-state and out-of-state businesses and to distribute the tax burden fairly among Illinois consumers. The Illinois Department of Revenue (IDOR) collects and distributes Use Tax revenues.

Use tax collections are distributed differently based on the type of purchase.

Starting January 1, 2025, retailers who previously collected Illinois Use Tax on sales sourced outside of Illinois are now subject to destination-based retailers' occupation

Approved:	 Page :	1 0	† 4

tax (ROT). This change means sales tax is calculated based on the combined state and local rate at the customer's shipping or delivery location. In this case, to Cortland.

In summary, the distribution of Illinois Use Tax revenue between the state and local governments varies depending on the type of transaction and the location of the use or titling/registration of the purchased property.

With this change the town has seen a decrease in revenue of approximately \$51,000. If the trend continues this will be an anticipated \$126,000 budget deficit

Ms. Wons explained that the 1% grocery collection tax will cease on January 1, 2026. The town has the authority to impose this tax to continue this revenue source. It is impossible for us to know the amount of anticipated revenue loss as the IDOR rules of privacy do not allow us to collect those exact numbers.

The Automotive and Filling Stations collection amount for 1st quarter 2025 shows \$94,960 in revenue. It is anticipated this number will decrease as well due to business closing.

Mayor Pietrowski reported he had met with DCEDC today to discuss marketing of land in corporate Cortland boundaries in hopes of generating economic development. He also reported that he has signed the gift acknowledgement of Aspasia Solar. This revenue would not be available until the solar field is operational. He reminded the Board that this is a one-time gift to be used as determined by the Board.

Other areas of consideration may be rezoning property currently zoned as residential to potentially mixed use, commercial on lower level, residential above. In many cases parking requirements are an obstacle. That is another area where consideration may need to be granted.

Another budgetary consideration for planning is the 2030 census. Should the town's population reach 5,000 the police pension system will change and will affect the budget process.

UNFINISHED BUSINESS FOR DISCUSSION AND POSSIBLE ACTION

3. An Ordinance Implementing a Municipal Grocery Retailers' Occupation Tax and a Municipal Grocery Service Occupation Tax for the Town of Cortland

An Ordinance Implementing a Municipal Grocery Retailers' Occupation Tax and a Municipal Grocery Service Occupation Tax for the Town of Cortland

Trustee Fioretto moved to approve An Ordinance Implementing a Municipal Grocery Retailers' Occupation Tax and a Municipal Grocery Service Occupation Tax for the Town of Cortland, seconded by Trustee Haier.

The Board discussed the nature of the ordinance. They were informed if they wished to continue the "grocery tax" without interrupted revenue, they would need to approve the ordinance and have all required department of revenue documents postmarked by October 1, 2025. Should they choose to adopt the ordinance at a later date, that is permissible, however, the process of notification, collection, and distribution of tax revenue would be determined by the timing of submittal to the department of revenue.

Roll call vote: Ayes: None

Nay: Trustees Stone, Fioretto, Olson, Haier Absent Trustees Siewierski and Corson

Motion failed.

PARKS ADVISORY COMMITTEE REPORT

Trustee Fioretto reported the committee met on June 10. They will need guidance from public works as they move forward. Ms. Fioretto stated that she has narrowed down the candidate names to be applied to unnamed existing parks. They will need to talk about signage style.

She said she was happy to see the splash pad being heavily used.

DEPARTMENT HEAD REPORTS

4. Department Head Reports, May 2025
Public Works, Police Department, Building Permits

Mr. Summerhill addressed the Board regarding the IEPA phosphorus mitigation. He reported that he, the engineer, and the attorney have met with the IEPA. They will be having monthly meetings. The next meeting is scheduled for July 14.

He stated that he will be applying for the discharge permit renewal (expires January 31, 2026) but not be asking for irrigation as a condition of the discharge permit. He stated a pilot study for a new piece of equipment for removal of phosphorus will be undertaken. He reported that the amount of phosphorous allowed is currently 1.0 mg/L but will be reduced to 0.5 mg/L by 2030. He is attempting to find equipment that will get them to the lower limit.

Mr. Summerhill addressed the US Postal Service mail system. He stated an estimate of over 200 bills to date have been delivered late, as much as one month after they were originally mailed. He said the irony was that the Post Office bill was returned as undeliverable. He has waived late fees for known issues. He commented this process should not continue. No further details were provided.

Police question regarding speed limits - the subcommittee meeting was not held and Trustee Stone wished to know why the speed limit north of Cortland Center Road could not be increased.

COMMENTS

There were no comments.

MAYOR'S REPORT

Mayor Pietrowski reported that Touch a Truck was well received. The weather was hot. Trustee Stone reported his observation that the kids were all over the equipment with support of the people in charge of the equipment.

Next event is SummerFest August 8 & 9, 2025.

Mayor Pietrowski mentioned that an ordinance was being worked on to bring back to the Board regarding urban backyard chickens. Documents needed for administrative implementation are needed as well, should the ordinance be passed.

ADJOURN TO EXECUTIVE SESSION -

5. Exception to Open Meetings Act 5 ILCS 120/2 (c) (5) regarding the purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired; and Exception to Open Meetings Act 5 ILCS 120/2 (c) (21) discussion of minutes of meetings lawfully closed under this act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes as mandated by section 2.06.

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Trustee Olson moved, seconded by Trustee Stone to adjourn to executive session under Exceptions to Open Meetings Act 5 ILCS 120/2 (c) (5) and 5 ILCS 120/2 (c) (21).

Roll call vote:

Yea: Trustees Stone, Fioretto, Olson, Haier

Nay: None

Absent: Trustees Siewierski and Corson Motion carried. 7:41 p.m.

RECONVENE OPEN SESSION

6. Action after Executive Session if needed

Trustee Fioretto moved, seconded by Trustee Stone to reconvene the regular session of the Board of Trustees. Unanimous voice vote carried the motion. 8:02 p.m.

There was no further action needed.

ADJOURNMENT

Truste Fioretto moved, seconded by Trustee Olson to adjourn. 8:04 p.m.

Respectfully submitted,

Cheryl Aldis Town Clerk

Approved:
