



VILLAGE OF BARTLETT COMMITTEE MINUTES October 7, 2025

1. CALL TO ORDER

President Gunsteen called the Committee of the Whole meeting of October 7, 2025, of the President and Board of Trustees of the Village of Bartlett to order on the above date at 7:21 p.m.

2. ROLL CALL

PRESENT: Chairmen Battermann, Deyne, Gandsey, Hopkins, LaPorte, and President Gunsteen

ABSENT: Trustee Suwanski

ALSO PRESENT: Village Administrator Paula Schumacher, Assistant Village Administrator Scott Skrycki, Finance Director Matt Coulter, Assistant Public Works Director Tyler Isham, Civil Engineer Nick Talarico, Food & Beverage Manager Paul Petersen, Deputy Chief Sweeney, Deputy Chief Naydenoff, Chief Ryan Conway, Village Attorney Kurt Asprooth, and Village Clerk Lorna Giles.

3. TOWN HALL: None

4. STANDING COMMITTEE REPORTS

A. FINANCE COMMITTEE, CHAIRMAN LAPORTE

1. Proposed 2025 Property Tax Levy

Trustee LaPorte stated that the proposed property tax levy for 2025 totals \$12,882,559 and is \$188,677 or 1.44% less than the prior year extended amount. The General corporate levy is 1.12% less than the 2024 extension and is the same as last year's approved levy amount. The proposed Police Pension levy is 1.16% or \$31,511 less than the prior year extension and would require the use of \$943,740 of General Fund balance. Last year's 2024 pension levy was supplemented by \$786,538 of General Fund balance surplus. The current year's recommended contribution is \$3,625,800, an increase of \$157,202 from the prior year. Pension cost increases were related to average salary increases of 9.81%, which exceeded the 6.33% actuarial assumption that was used. High salary increases were due to police union negotiations that exceeded a year and therefore caused big spikes in the salaries used for the actuarial report. The Debt Service levy is lower than the prior year extended amount by \$75,186 or 2.50%. Overall, the levy decrease compared to the 2024 extension is \$188,677, or 1.44%. The total proposed levy is \$12,040 higher than the 2024 approved levy.

Finance Director Matt Coulter went over a PowerPoint Presentation to discuss the 2025 Property Tax Levy Timeline. He stated that the Property Tax Levy has 3 components, General Corporate Levy, Debt Service Levy, and the Police Pension Levy. He started with the General Corporate Levy stated this is the to help fund the General Fund Operating Expenditures such as Administration, Professional Services, Liability Insurance, Finance, Planning and Development, Police and Streets. He went on to say that the 2025 Proposed General Corporate Levy is \$7,269,094.



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Finance Director Matt Coulter then discussed the Debt Service Levy stating that this is to pay for Principal and Interest on general obligation bonds payable in Fiscal Year 2027. He stated that the 2025 Proposed Debt Service Levy is \$2,931,405, which is an increase of \$12,040 or 0.41% from the 2024 Levy.

Mr. Coulter moved on the Police Pension Levy stating this is used to pay for the Village's contribution to the Police Pension Fund and that the Village's recommended contribution is determined by a yearly actuarial report done by Foster & Foster. He stated that that the contribution is being calculated so that the police pension fund is 100% funded by 2040. He went on to say that Illinois State mandates a 90% funding target for downstate police and firefighter pension plans by 2040. Mr. Coulter stated that the Actuarial Report Results were as follows, the recommended contribution is \$3,625,800 which is an increase of \$157,202 or 4.5% from the prior year. He stated that the primary source of Actuarial Loss was due to an average salary increase of 9.81%, which exceeded the 6.33% assumption that was used. He went on to say that high salary increases due to MAP union negotiations that were over a year long and therefore caused bi spikes in salary for this report. Mr. Coulter summarized that the recommended Contribution is \$3,625,800, the Proposed Police Pension Levy is \$2,682,060 with no increase form the prior year, and the General Fund Surplus used is \$943,740.

Trustee LaPorte asked what percentage of the General Fund is \$943,740. Mr. Coulter stated that right now they have about 24 million in the General Fund. He went on to say that because we did a 0.75% increase to our Home Rule Sales Tax, municipal motor fuel tax we're able to do this again this year. Trustee Hopkins asked how the \$900,000 from the General Fund would impact an average resident. Mr. Coulter stated that he would have to run the numbers but could look into it and provide that data to the board. President Gunsteen asked how well funded we are percentage wise of the police pension. Mr. Coulter stated that we went from 67% to 68.2% funded. Mr. Coulter summarized that the General Corporate Levy is \$7,269,094, the Debt Service Levy is \$2,931,405, the Police Pension Levy is \$2,682,060, which brings the 2025 Total Levy to \$12,882,559. He stated that overall, the Levy is going up by 0.09%.

Trustee Gandsey asked about the Tier 2 Pension and how that impacts us moving forward. Mr. Coulter stated that he's been following IML regarding this and that some of the issues regarding this is whether Tier 2 satisfies the Social Security Safe Harbor standard. Village Administrator Paula Schumacher stated that Safe Harbor doesn't apply to use since we do pay Social Security for our officers. She went on to say that what they are looking at is enriching the benefits for Tier 2 employees which is what they're hoping to put in the legislature for discussions coming up.

President Gunsteen asked how Mr. Coulter came up with the 0.09% versus just taking an additional \$12,000 out of the General Fund and going to zero. Mr. Coulter stated it was because of debt service requirements. He stated it's based on the principal and interest payments for next year, so they always levy what those payments are going to be. Mr. Coulter stated that for Truth and Taxation purposes, he's required to compare our proposed levy to last year's extension. He stated that if the proposed levy is 5% or greater than last year's extension, we are required to hold a public hearing. He went on to say that our proposed tax levy is actually 1.44% less than last year's extension so they're not required to uphold a public hearing, but they still always have to give residents a chance to give their input.



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Mr. Coulter discussed 2025 Property Tax rates stating that it's determined by taking the total levy divided by the total EAV per County. He stated that it's challenging in Bartlett because we are in three counties, so we have to rely on the tax burden that the state sets. He stated that the EAV really jumped due to the Brewster Creek TIF and then again in 2024 due to the reassessments which they do every four years. He stated that everyone's EAV in DuPage County went up 10.22%. Mr. Coulter went over a bar graph detailing tax rates in Cook, DuPage, and Kane County, as well as the Tax Burden per County. Trustee Gandsey asked if Mr. Coulter could send the presentation to the board, Mr. Coulter stated that it would be no problem. Trustee Hopkins asked how the state figures out the burden, he asked if there was an ordinance perhaps. Mr. Coulter stated he would look into. President Gunsteen thanked Mr. Coulter for taking the time to put this presentation together and for keeping our house in order and fiscally responsible. Trustee LaPorte stated that if there were no other questions, that's all he had for tonight.

B. ADJOURNMENT

President Gunsteen moved to adjourn the Committee of the Whole Meeting. Trustee Deyne moved to approve; the motion was seconded by Trustee LaPorte.

ROLL CALL VOTE TO ADJOURN

AYES: Chairmen Batterman, Deyne, Gandsey, Hopkins, LaPorte

NAYS: None

ABSENT: Trustee Suwanski

MOTION CARRIED

The Committee of the Whole meeting was adjourned at 7:45 p.m.

Jackie Cardoza
Executive Assistant