

**VILLAGE OF WAUCONDA**  
**COMMITTEE OF THE WHOLE MEETING**  
**WEDNESDAY, DECEMBER 9, 2009**  
**MINUTES**

1. **CALL TO ORDER**

The Committee of the Whole Meeting was called to order at 7:03 p.m. by Mayor Knigge.

2. **ROLL CALL**

Upon roll call, the following members were:

Present: Trustees Murphy, Knight, Lochmayer, Wahl

Absent: Trustees Mayo, Barbini

3. **ITEMS FOR DISCUSSION**

**A. Village Auditors' Presentation on Wauconda's 2009 Audit – Ron Amen, Lauterbach & Amen, LLP**

Mr. Amen first went through several letters that were within a packet he provided. In brief, these letters are in reference to the current audit. They cover information on communication, that everything was provided to them in a timely manner, that everything was done professionally, and there are no comments of concern under the 8 sections of the SAS 114 letter. The final letter discusses SAS 112.

Mr. Magna asked about the harshness of the language used. Mr. Amen stated that he does not agree with the language used, but the content is correct.

Comments made on the actual audit include, starting on pg. iii – Wauconda has submitted the Village audit to the GFOA (Government Financial Officers' Association) and has received its Certificate of Achievement, their highest recognition, which is assurance that things are properly applied. Pages 1 and 2 are the actual auditor's opinions. Wauconda has received an unqualified opinion which is the highest level of opinion we can receive from the auditors. This is based on the opinion that the financial statements are materially correct. On pages 10 and 11 there are a couple of different sets of numbers that are the set of income statements, listing increases and decreases.

Mr. Amen asked to go on record in thanking Zaida Torres. Over the years of working with her, she is always ready when they show up. She is prepared. She gets things completed in a timely manner and is very professional.

**B. Ordinance Levying Taxes for Fiscal Year 2009**

Finance Director Zaida Torres provided information on the Levy Ordinance and a worksheet in the board's packet. Throughout the year, her staff keeps track of property transfers. She also looks at the building permits. This allows her to

calculate the total levy tax. Some slight changes, but mostly these numbers are pretty basic. She also provided a comparison over the last 19 years.

Mr. Magna asked that the Levy Ordinance be moved to Dec. 15<sup>th</sup>.

**C. Ordinance Abating Series 2006A Bond Taxes (\$2,5 Million Bond)**

Discussion on this was combined with item D.

**D. Ordinance Abating Series 2006B Bond Taxes**

These are back door bonds that will be used for sewer and water improvements. The total was 7.5 million. Mr. Magna explained how these are funded and what the back-up plan is so a levy can be placed with the County Clerk. It will extend as stated unless we suggest other funds.

**E. Ordinance Partially Abating series 2003 and Series 2005 SSA #1 Taxes**

These bonds were sold before the current sitting Board took office. Every year at this time a report is made. This year's report stated we do not need to levy the \$838,496.00 in Special Service Area #1. Instead we can reduce that tax by \$52,785.00 so that the Special Service Area #1 Tax is only paid by properties in this designated area. Attached to this ordinance is a reduction for those living in Liberty Lakes. This is not a surprise.

The Mayor asked about foreclosures. Mr. Magna stated that the property tax remains on properties in foreclosure.

Trustee Murphy inquired why the tax was reduced. The excess tax was originally set up to pay for getting the sewer, street lights, sidewalks, etc. in the new area. This additional charge will remain with any empty lots.

Trustee Wahl asked how many more years will these residents be paying this.

The response was until 2033.

Mayor stated to move items C, D, and E forward to the Dec. 15<sup>th</sup> meeting.

**F. IML's Additional Invoice for Tort Insurance**

Director Torres stated that this is the first year we have actually paid more for insurance because of various claims made; for workmen's comp., car accidents, and other claims. We have 6 months to pay this with no interest. She recommended paying in installments.

Item was moved to the Dec. 15<sup>th</sup> Board Meeting.

**G. Request to Declare Three Vehicles as Surplus Property and Authorize Liquidation of Same**

These vehicles are surplus property due to the consolidation of Departments and re-arranging of staff within Public Works. Obenauf (On-Line) Auction Service will be used to receive bids on the equipment.

Item was moved to the Dec. 15<sup>th</sup> Board Meeting.

**H. Budget Transfer – Motor Fuel Tax; Main Street Project**

Final invoice for the Main Street Capital Improvement Project has been received from the State of Illinois. The recent dispute has been resolved so the unbudgeted items are due. There has been a fund balance carried to cover this.

Item was moved to the Dec. 15<sup>th</sup> Board Meeting.

**I. Garland Road Bike Lane**

There was a meeting at the Wauconda Township Building on December 3<sup>rd</sup> with the Wauconda Village Board and Wauconda Township Board and residents to discuss the Garland Bike Path Project. The Mayor thanked everyone who was involved in bringing the project forward. Director Geary acted as moderator and did a good job. The question is how we want to proceed with this project. It has been suggested that we proceed with the north section of Garland Road, from Bonner up to Gossell.

Mr. Devery informed the Board that this would involve 37 properties, 22 individual property owners, and \$475,000.00. We would need to file for changes with the C-Mac grant and get their approval. The Mayor asked do we want to continue to see this as feasible. Trustee Knight suggested we need to know the situation of the grant, and the thoughts of the Township Board.

Other points discussed included:

- The dissension seemed to be from those living south of Bonner Road.
- Do we want to proceed with just the north section?
- If we approve with just doing the north section, will the Township still agree to split the cost?
- How long can we keep the grant?
- What is the project readiness?
- Do we need to talk with the Forest Preserve about hooking into their bike path routes?
- We need to hear from the Township Board.
- Pedestrian safety was discussed.
- Easement rights.
- When will the letters be sent to the residents?
- Wauconda Township Superintendent Swanson was in attendance. He strongly feels that the project needs to proceed to make the south end of Garland Road safer.

- Mr. Magna brought up the concern of a lengthy battle in the courts. Can we afford it and is it worth it. This will delay the path, and increase expenses. There seems to be people/residents that will force the issue.
- It was suggested that Mr. Swanson bring a signed Resolution from his Board in support of the project.
- A definitive decision needs to be made soon.

**J. Other Business**

- i. Administrator Quick informed the Board of the current status on the property and easement issue with the Dato family and the owners of Wauconda Bowl. The Village agreed to their appraisal of \$1,680.00 for the value of the property. They will pay the \$750 in legal fees. The easement agreement with the bowling alley property has been in discussion since July and August. The easement is needed to access the electrical line and box. This is where it got complicated. The Village will need to move the electrical box within the next five years. But they will move the (Smoking) Bus. There was extensive discussion. The Board cannot overrule them getting a building permit. It was suggested that Mr. Magna contact the business and see if they will agree to split the legal costs, and inform them that they need to follow the Village Codes and they must vacate the alley.
- ii. A drawing was held for the door prize from the Holiday Walk. A Hallmark Store gift card was won by Mary Ann Bateman.

**4. ADJOURNMENT**

Meeting was adjourned at 8:57 p.m.

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Ginger Irwin, Village Clerk