

**Village of Prairie Grove**  
**Truth In Taxation & Regular Board Meeting Minutes**  
**December 16, 2008**

**Truth In Taxation Public Hearing:**

**1. Call to Order:** President Breseman called the Truth in Taxation Public Hearing to order at 7:03 PM.

**2. Roll Call:** Trustees Connelly, Duda, Greenwald, McConnell, Robak and President Breseman all present. Trustee Baudin absent.  
Administrator Smith and Clerk Minor also present.

**3. Public Comment:**

**Bob Moravec** of 3619 Oakleaf Lane stated that he received a copy of the Village Messenger this past weekend. He thanked the Village Board for putting out such an informative and easy to understand piece of information regarding taxes to the residents.

President Breseman thanked the Village Administrator and especially Trustee McConnell for their hard work in putting this together for the residents.

**Margaret Ponga** of 4502 Barreville Road read a written statement dated December 16, 2008 that she had prepared to the Village Board regarding her view on Village property taxes.

**4. Adjournment:** Motion was made by Trustee Duda, 2<sup>nd</sup> by Trustee Robak to close the Truth in Taxation hearing at 7:13 PM. **Roll Call: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

**Regular Meeting:**

**1. Call to Order:** President Breseman called the regular meeting to order at 7:13 PM.

**2. Roll Call:** Trustees Connelly, Duda, Greenwald, McConnell, Robak and President Breseman all present. Trustee Baudin absent.  
Administrator Smith and Clerk Minor also present.

**3. Public Comment:**

**Lisa Behm** of 4091 Barreville Road stated that she had received a complaint from someone in Timberhill about the road conditions this past weekend. She stated that it appears that Timberhill has hired someone other than the Village to do their roads. Lisa asked if the Village could step in and do something.

Administrator Smith stated that after the Village had received numerous complaints from residents in Timberhill regarding snowplowing, the Village Clerk had spoken to Mr. Franz. Mr. Franz has now decided to use Village services instead of his private contractor.

**Hadley Tidler** of 4343 Woodland Hollow stated that she and the residents of Timberhill were concerned about Mr. Franz not living up to his covenants. The residents would like to work with the Village to accomplish things getting finished in Timberhill.

**Vicki Marconi** of the Preserves stated that she was in Timberhill this past weekend and the road conditions were horrible.

**Sue Lump** of Timberhill had spoken previously to the Village Administrator regarding a landscape plan for Timberhill. She has looked into landscaping the easement area near her home. She would like to see Mr. Franz do something nice in that area.

Administrator Smith stated that Mr. Franz was not required to submit a landscape plan but he had been advised to submit one. No landscape plan had been approved for Timberhill.

Ms. Lump stated that she is not looking for something spectacular, however right now it looks neglected.

Administrator Smith stated that her advice to the Village Board is to have Mr. Franz remit a landscape plan for Timberhill.

President Breseman asked Ms. Lump what her opinion was on the totem pole.

Ms. Lump stated that it was disturbing to her. She is just asking for something nice and for Mr. Franz to meet his minimum requirements.

President Breseman stated that the Village has been working with Mr. Franz for the last 2 ½ to 3 years now. They have given Mr. Franz every opportunity regarding the roads, engineering and drainage issues. President Breseman stated that enough was enough and that in his opinion the Village needs to be proactive. He stated that Tim does a great job salting and plowing our roads. He was glad that Mr. Franz is now having the Village maintain his roads.

Trustee Greenwald stated that he is the first one to push heavily on this. He wants it done right. He stated that he has run out of patience and the project just needs to be completed.

**4. Consent Agenda: Motion was made by Trustee Duda, 2<sup>nd</sup> by Trustee Greenwald to approve items a. through h.**

President Breseman has some revisions to item a, meeting minutes of November 18, 2008. He asked for a revised motion to have item a, pulled from the motion. **Trustee Duda withdrew his motion and Trustee Greenwald withdrew his 2<sup>nd</sup>.**

**New Motion by Trustee Duda, 2<sup>nd</sup> by Trustee Greenwald** to approve items b. through h. on the consent agenda. Approval of Executive Session Meeting Minutes of November 18, 2008, Expenditure Reports of December 1, 2008, Revenues of November 2008 and the following Motions: Motion to Adopt the 2009 Village Board Meeting Schedule, Authorization for President to Execute Real Estate Tax Abatement and Release Agreement, Liberty Self Storage, Approve Ordinance #461, Amending the Municipal Code, Section 15.19, Stop Intersections, Approve Ordinance #462, An Ordinance Annexing Land on Illinois State Route 31 Pursuant to 65 ILCS 5/7-1-13.

Trustee McConnell had a question regarding item e. Motion to Adopt the Village Board Meeting Schedule of 2009. He stated that our schedule conflicts with the School District Meeting Schedule. Trustee Robak stated that the night was limited due to our Attorneys schedule.

Trustee McConnell had a question on item h. Motion to Approve Ordinance #462, An Ordinance Annexing Land on Illinois State Route 31 Pursuant to 65 ILCS 5/7-1-13. He asked if they would receive the standard deal. Administrator Smith stated that we are just annexing the properties at this time and that discussions could take place at a later date.

**On a Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

**Motion by Trustee Duda, 2<sup>nd</sup> by Trustee McConnell** to Approve item a. Meeting Minutes of November 18, 2008 with the following revision.

Revision to #7, item c. under discussion: Based on the discussion and summary of last years fees presented to the Village Board for payment to School District 46, President Breseman acknowledged that there is still a loophole regarding the impact fees set by the School District for 3 and 5 bedroom homes.

**On a Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

## **5. New Business/Board Comments:**

### **Motion to Approve Fiscal Audit for 2008:**

**Motion by Trustee Duda, 2<sup>nd</sup> by Trustee McConnell** to Approve the Fiscal Audit for 2008.

Administrator Smith introduced Cheryden Juergensen of Eder, Casella & Co. Ms. Juergensen is the CPA that completed the Village Audit for 2008. Ms. Juergensen stated that she is here to present the preliminary audit report. Ms. Juergensen gave the following overview.

Page 1: This is the Independent Auditors Report. The Village received their best opinion based upon the modified cash basis accounting that the Village uses.

Pages 2-6: This is an overview of what happened during the year.

Page 7: This is the Government Wide Financial Statements with capital, assets and long-term debt.

Page 9: This is the Fund Financial Statements. The Village should concentrate on the income statement and balance sheet.

Page 11: This is an Income Statement with the Villages fund balances.

Ms. Juergensen stated that based on this audit the Village currently has 6 months worth of reserve. They consider this a really good financial picture, as they like to see Government bodies to have at least 3 months worth of reserve.

Pages 10 & 12: These pages deal with Reconciliation.

Page 13: This page deals with Notes to Financial Statements. Most of this is standard wording and speaks about the general procedures of the Village.

Ms. Juergensen wanted to point out one note. On Page 22, note 12: This is a list by accounts of the net assets and fund balance. This summarizes adjustments that were made from last year.

Trustee Duda asked if the cash was adjusted upwards. Ms. Juergensen stated that it was and that this was a result of some funds being co-mingled in past years. Co-Mingling of funds is something that she doesn't recommend.

Page 23: Income Statements in more detail along with budgeted amounts.

Ms. Juergensen stated that the Management letter detailed new accounting standards this year and how the changes affect the Village. Ms. Juergensen stated that there are four comments that are considered material weaknesses as a result of new standards and that 95% of their clients have this comment. The Financial Statement had either journal entries or adjustments made. She sees this going away in the near future with the staff we now have in place and their understanding of accounting practices. A Policies and Procedures Manual for our accounting practices needs to be put into writing so that someone else can step in at anytime. Her biggest concern is our reconciliation of cash. This should be done on a monthly basis.

Trustee Duda asked if this was a result of our accounting being done outside and that the past Treasurer had no time lines or accountability. Ms. Juergensen agreed that it was.

President Breseman asked if the Village was on it's way from a Government perspective to becoming more professional. Ms. Juergensen agreed that it was.

Ms. Juergensens last comment was with regard to road bonds. They had only been tracked on spreadsheets and they didn't agree with the general ledger. These need to be put into our accounting system.

Trustee Duda asked if there were any other policies or procedures to be concerned about. Ms. Juergensen stated not that they were concerned about.

Trustee McConnell asked about the road bonds and the co-mingling of funds. Administrator Smith stated that staff took weeks and went back 8 or 9 years to track and separate these co-mingled funds. Jean Smith the new Treasurer is phenomenal.

She will be working with Laura to track road bonds and we'll be working on a policies and procedures manual.

Trustee Robak wanted to say thank you for all of the efforts it took to complete this. It took 6 months to complete and required someone looking through the last 10-12 years worth of records. He is sure that with Administrator Smith and Jean Smith's expertise that now we are on the right track.

President Breseman stated that looking at this certain segment validates the boards hiring of our Village Administrator. The Village has become more professional across the board with her help.

Trustee Greenwald asked about how often this audit process needs to be completed. Administrator Smith stated that it is required annually. This year we asked for an extension. She has a few small changes to make regarding typographical errors. She feels it accurately represents the Villages financial position.

Trustee Robak stated that the Village has been pretty conservative over the last few years and has kept enough margin of error. He stated that now we are moving in the right direction.

**On a Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

## **6. Old Business/Board Comments:**

**a. Motion to Adopt Ordinance #459, Tax Levy, May 1, 2008 – April 30, 2009:  
Motion made by Trustee Duda, 2<sup>nd</sup> by Trustee McConnell to Adopt Ordinance #459, Tax Levy, May 1, 2008 – April 30, 2009.**

Trustee McConnell stated that after last month's discussion that it was his conclusion that we want to continue to reduce taxes the same as we did last year. We are increasing the dollar amount by \$10,000.00 from last year.

Administrator Smith stated that when we levy we levy in what dollar amount is needed for services. The Village comes up with the dollar amount and submits it to the County. The County plugs the numbers into their formula to come up with the tax rate. Based on her assumptions and the EAV increasing the Village should come in under the tax cap.

Trustee Robak stated that the Village has no control over the EAV.

Administrator Smith stated that the Assessors Office doesn't give the County the EAV until February or March. By law we have to pass this in December without the EAV information.

Trustee McConnell stated that last year we came in under the non-home rule tax cap. This year our target is to come in under the non-home rule tax cap and offer the same or increased services.

Administrator Smith stated that this was a no growth scenario that has been presented. It's status quo.

Trustee McConnell questioned how we accommodate salaries for a cost of living increase and offer the same or additional services next year.

Administrator Smith stated that this would all be discussed during the budget process next month.

**On A Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye. Motion carries.**

**b. Motion to Adopt Ordinance #460, Tax Levy of the Special Service Area #1: Motion by Trustee Baudin, 2<sup>nd</sup> by Trustee McConnell to Adopt Ordinance #460, Tax Levy of the Special Service Area #1.**

This is only for public improvements that were made to the Barreville Heights Subdivision. Administrator Smith stated that there are only 2 years left on this SSA.

**On A Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

President Breseman moved to discuss item d. on the Agenda.

**d. Timberhill Request for Wood Carving to Remain in the Arbor Lane ROW, per Section 5.03 of the Prairie Grove Municipal Code: Motion by Trustee McConnell, 2<sup>nd</sup> by Trustee Robak to Approve the Request for the Wood Carving to Remain in the Arbor Lane ROW.**

**Discussion:**

Trustee McConnell asked what is appropriate in the roll of the Village. He feels for the people of Timberhill.

Administrator Smith stated that under the subdivision control code this isn't allowed to be placed in the ROW. It's a clear violation without a permit.

President Breseman asked if we were obligated to approve this had he gone through the process.

Administrator Smith stated that he violated the code. She stated that the Village Board could defer it back to ARC for an approval. No landscape plan has been approved for Timberhill. Nothing has been submitted to the Village. She suggested having Mr. Franz submit a landscape plan and then go through the proper permitting procedure.

Trustee Greenwald stated that we didn't even know if this was on a proper foundation.

Trustee Robak stated that the Village should ask Mr. Franz to remove the woodcarving and then go through the proper procedures.

Trustee Duda would like to suggest that the Motion be withdrawn and then this matter be sent back to ARC for proper permitting.

**Motion withdrew by Trustee McConnell and Trustee Robak withdrew his second.**

**Amended Motion by Trustee McConnell, 2<sup>nd</sup> by Trustee Connelly** that this matter should be deferred back to ARC for review and to have Mr. Franz remove the woodcarving until submission of a landscape plan and a proper permit has been issued. **On A Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

**e. Direction Regarding Section 8.02, Architectural Review Commission in the Village of Prairie Grove Municipal Code:**

President Breseman stated that he read Building Inspector Knudsen's ARC guideline comparisons from other Communities and he thought that it was a good starting point. He stated that Ed Radwanski does a great summary for the ARC meetings and that Ed has made some additional suggestions. President Breseman made the following suggestions. He would like to see separation of the ARC process from the permit process. He would like to see 5 members with a design professional. He would like to see this be a non-paid volunteer position as it is in other communities. He would like to see this Commission meet once a month in the evening with a submittal date of four weeks. He would like a notification process to immediate neighbors. He would like everyone to get their comments back to Administrator Smith or Building Inspector Knudsen so that something new could be in place by Spring.

Trustee Greenwald agrees with the suggestions made by President Breseman. He would like to see this empower the people on this Commission.

President Breseman stated that he's been on the other side. He stated that helpful suggestions could make better projects.

Steve Greenberg stated that from a homeowner's point of view a month is too long. His other concern is that if this is opened up to a public forum and we give neighbors too much say he is anticipating problems.

Administrator Smith will send this information to Ed Radwanski for his feedback and then fashion all comments into one document.

President Breseman would be interested to see what the public thinks.

Ed Radwanski would like to see the future homeowner's involved in the ARC process. He would like to encourage their involvement and not make it a requirement.

**f. Motion to Approve Rebates for all affected Ray Street Properties for 2007 Property Taxes:**

President Breseman stated that this is a pass through and the Village is correcting the timeline.

Trustee Robak stated that the Village is essentially correcting an error made by the County in charging taxes to these property owners.

**Motion by Trustee Duda, 2<sup>nd</sup> by Trustee Greenwald to Approve Rebates for all affected Ray Street Properties for 2007 Property Taxes. On A Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

**7. Committee Reports & Meeting Dates:**

EDC: Trustee McConnell stated that the EDC met this month and they discussed the lack of water and sewer being the biggest obstacle to generate businesses. They discussed some different types of funding options. The Village staff will continue to look at different funding options.

*(Attorney McArdle arrived at 8:39 PM.)*

**c. Discussion Regarding the Preserve, Public Improvements:**

A discussion ensued over the different versions of the Midland reports.

Trustee Duda asked if there were only two sections of road that were significantly at risk. Engineer Bleck stated that Willow Creek is the worst. Trustee Duda asked if that section of road be cut and wouldn't that be more cost effective.

After a lengthy discussion the general consensus was to hire someone to do an independent review. After his completion have him come in front of the Village Board to explain his findings. Administrator Smith will find someone to do the independent review.

**8. Staff/Consultant Reports or Comments:**

Public Works Superintendent Carone is out doing the roads tonight.

Public Safety Director Lyons couldn't be here this evening because his mother is very ill. He did want to mention that all the police seized cars were sold at public auction. The revenue amount received came in over budget. He would like to use these funds to partner with the school district for drug awareness educational purposes.

Administrator Smith stated that she would be working with Public Works Superintendent Carone and Engineer Pat Bleck on a new road project survey.

**9. Executive Session: None**

**10. Adjournment:** Motion was made by Trustee Baudin, 2<sup>nd</sup> by Trustee McConnell to adjourn meeting at 9:36 PM. **On a Roll Call Vote: Trustees Connelly, Duda, Greenwald, McConnell and Robak all voted Aye, Motion carries.**

Respectfully Submitted by:

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**Kim Minor, Village Clerk**