

DeKalb Park District
Wednesday, November 9, 2005
Study Session

BOARD MEMBERS PRESENT: Dave Mason, Dave Male, Matt Volk, Mike Teboda

STAFF MEMBERS PRESENT: Dave Mogle, Brad Garrison, Lisa Small, Josephine Knoble, Jane Holdridge, Randy Hjelmberg, Mike Gibson

OTHERS PRESENT: Brian LeFevre, Brian Adams, Harold Overton, Joan Berkes-Hanson, Denver Schmitt, Roger Hopkins

President Dave Mason called the Wednesday, November 9 study session to order at 6:05 p.m.

1. FY 2005 Audit Presentation

Lisa Small introduced Brian LeFevre, partner with Sikich Gardner.

Brian LeFevre thanked Lisa Small and explained that the 2005 Comprehensive Annual Financial Report required additional schedules and balance sheets due to Government reporting changes.

LeFevre reported that the Management's Discussion and Analysis was the largest change in the Financial Section, and was designed to provide an overview of the District's financial position while also identifying changes in the District's financial position.

LeFevre also reported that in the financial section the Independent Auditors Report was an unqualified opinion confirming that the District has followed government accounting principles.

He further congratulated Lisa Small explaining that approximately 4% of park district receive a unqualified opinion and prepare a Comprehensive Annual Financial Report.

LeFevre further discussed the following:

- ? Golf Course Enterprise Fund
- ? Hopkins Enterprise Fund
- ? Assets versus Liabilities
- ? Operating Statements for Proprietary Funds
- ? Schedule of funding progress for IMRF
- ? Assessed Valuations from 1999-2004

LeFevre also discussed the following recommendations for improvement:

- ? Secure deposits with financial institutions
- ? Monitor and budget appropriately its IMRF and Social Security fund balances
- ? Review user fees established for the Hopkins and Golf Course enterprise funds

2. Project Oak Tax Abatement Request

Roger Hopkins, DeKalb County Economic Development Corporation, reported that a company was interested in leasing a new 200,000 square foot industrial facility in the Peace Road Corporate Center.

Hopkins further stated that the company was interested in occupying the facility in December and requested that the Park District consider a 5 year tax abatement incentive. The program would provide for 90% abatement in the first year, followed by 80%, 70%, 60%, and 50% in the last year.

Male inquired if the company was a distribution center. Hopkins stated that it was, and that the company could provide approximately 60 new jobs for the community.

Mason and Male inquired if the company could leave in 5 years. Hopkins stated that it could.

Mason requested that a clause be written into the tax abatement ordinance stating that the company would have to pay the abated taxes if it decided to relocate in 5 years.

Matt Volk reported that he had not heard much discontent from the community in regards to the tax incentives.

The board thanked Roger Hopkins and stated that the issue would be further discussed during the public meeting.

3. Hopkins Park Comprehensive Plan

Dave Mogle stated that Brad Garrison and Lisa Small had met with Harold Overton, Veterans Representative, to discuss a third concept for the renovation and beautification of Hopkins Park.

Brad Garrison and Lisa Small explained that locating the Veterans Memorial to the Center of the Park and in the vicinity of the shelter house would make it more multifunctional and would also help with funding opportunities.

Overton stated that everyone he had spoken to agreed with the multipurpose use of the plaza and also explained that he would be explaining the concept at a Legion meeting later that evening.

Lisa Small reported that she had also spoken to Dee Palmer, DeKalb Municipal Band director, who also expressed enthusiasm in regards to the change in concept.

Garrison further stated that the concept could still change pertaining to need and funding.

Dave Male thanked Overton for his help. Overton replied that it was a pleasure working with the park district Assistant Directors.

4. Park District Comprehensive Plan

Dave Mogle reported that he attended sessions discussing Comprehensive Plans at the NRPA Congress Expo.

Mogle distributed a sample table of contents he had received from the conference.

Mogle explained that at the next meeting he would prepare specific recommendations and schedule a board workshop to further discuss the comprehensive plan.

**DeKalb Park District
Wednesday, November 9, 2005
Public Meeting**

BOARD MEMBERS PRESENT: Dave Mason, Dave Male, Matt Volk, Mike Teboda

STAFF MEMBERS PRESENT: Dave Mogle, Gary Cordes, Brad Garrison, Lisa Small, Josephine Knoble, Jane Holdridge, Wendy Hayes, Scott deOliveira, Russ Robinson, Colleen Belmont, Randy Hjelmberg, Mike Gibson

OTHERS PRESENT: Brian Adams, Gary Hanson, Joan Berkes-Hanson, Denver Schmitt, Roger Hopkins,

I. Meeting Called to Order

President Dave Mason called the Wednesday, November 9, 2005 meeting to order at 7:00 p.m.

II. Approval of Agenda

Dave Male made a motion to approve the amended agenda with the addition of discussion on personnel during Executive Session. Matt Volk seconded the motion and all members voted unanimously in favor.

III. Appointment of Park Commissioner and Oath of Office

Dave Male made a motion to approve Joan Berkes-Hanson as the newly appointed member to the park district Board.

Matt Volk seconded the motion and all members voted unanimously in favor.

Secretary Mike Teboda administered the oath of office to Joan Berkes-Hanson recited the oath of office and joined the other Board members.

Berkes-Hanson thanked Male for the introduction and stated that she was looking forward to working the park board and staff.

IV. Minutes from Previous Meetings

Mike Teboda explained that he had only attended the last few minutes of the October study session and recommended that his name be removed from the list of Board members present. Josephine Knoble stated that she would amend the minutes as requested.

Volk made a motion to approve the October 13, 2005 Board minutes with the amendment to the study session portion. Male seconded the motion and all members voted unanimously in favor.

Teboda made a second motion to approve the October 13, 2005 public meeting Board minutes. Volk seconded the motion and all members voted unanimously in favor.

V. Correspondence

There was none.

VI. Business from the Floor

There was none.

VII. Old Business

A. Approval of Personnel Policy Manual

Dave Mogle explained that multiple policies were reviewed during the October Board meeting and that several policies were revisited by the committee.

He further stated that the Policy On Alcohol And Drug Abuse was revisited with the committee reviewing the steps of action to be taken if an employee was suspected to be "under the influence" of an illegal substance.

He further stated that the committee had agreed that all employees be randomly tested.

Mogle then discussed the possibility of having the District be part of a consortium.

President Mason inquired about post accident procedures and how it was determined that an employee could be requested to test for controlled substances up to 32 hours post accident.

Mogle replied that the 32 hour time period was a Department of Transportation (DOT) standard which the committee agreed to adopt.

Mogle further reported that throughout the document additional wording was added explaining that staff would be allowed to drink alcoholic beverages during staff outings and functions.

Male inquired what the committee meant by "under the influence". Mogle replied that (.04) was the standard adopted under the CDL law and the standard also adopted by the committee for the district's personnel policy.

There was much discussion on the language that a determination of being under the influence could be established by a professional opinion, a scientifically valid test, a lay person's opinion, or the statement of a witness

Garrison explained that the board and committee had requested removal of the word "lay person" from the language. Mogle agreed and thanked Garrison for the reminder.

Berkes-Hanson recommended that "a scientifically valid test" be the language utilized to determine if an individual was under the influence of drugs

Small explained that the .04 standard was only a qualifier for blood alcohol content and not a qualifier for drugs.

Volk recommended that .04 be the qualifier for blood alcohol content and that positive /negative be the qualifier for drugs.

Mogle then explained that under the Personal Leave Policy the committee had agreed to remove the sharing of personal days among employees.

Mogle also explained that under the Military Leave policy, an employee was allowed under Federal Law, a leave of absence to participate in mandatory military training and duty for up to (5) years, and further added that it was the responsibility of the employee to provide the District with at least (30) days notice.

Dave Mogle recommended that the board approve the new Personnel Policy Manual with the exception of the Policy On Alcohol And Drug Abuse.

Gary Cordes, Park District attorney, recommended that the committee further review the Policy On Alcohol And Drug Abuse and that the new Personnel Policy be approved at the December meeting.

B. Bond Hearing at 7:15 p.m.

Gary Cordes, Park District attorney, inquired if there were any written statements submitted to the board or if there were any comments from the audience.

There were none.

Male made a motion to close the bond hearing. Berkes-Hanson seconded the motion and all members voted unanimously in favor.

Cordes recommended the board schedule a meeting to approve the bond. The board scheduled a special meeting for Tuesday, November 29, 2005 at 4:15 p.m.

Cordes further stated that subsequent to the bond approval the ordinance would be filed with the County.

C. Rescind Ordinance 99-4

After some discussion Matt Volk made a motion to table rescinding Ordinance 99-4. Dave Male seconded the motion and all members voted unanimously in favor.

VIII. New Business

A. Approval of Tax Abatement Ordinance 05-08

Lisa Small read Ordinance 05-08 abating the tax levied for the year 2005 to pay debt service on \$3,180,000 General Obligation Refunding Park Bonds Series 1998 (Alternate Revenue Source), Series 2005.

Joan Berkes-Hanson made a motion to approve Ordinance 05-08. Dave Male seconded the motion and all members voted unanimously in favor.

B. Approval of Annexation Ordinance 05-09

Gary Cordes explained that in addition to the bond this is the period of the year the district annexes into the Park District any parcels annexed into the City.

Cordes recommended the Board annex the following:

- ? a parcel located on Barber Greene Road
- ? a 14.7 acre parcel located on Dresser Road
- ? a parcel located on the North East corner of Annie Glidden Road and,
- ? a parcel approximately 8 acres in size located North East of Harvestore Drive

Teboda made a motion to annex the above parcels into the DeKalb Park District. Berkes-Hanson seconded the motion and all members voted unanimously in favor.

C. 2005 Tax Levy Estimate

Mogle reported that the tax levy takes into consideration new growth.

Small explained that the Illinois Park District Law Handbook advises that all park districts extend taxes for the value on new construction for that year as allowed even under the tax cap laws.. The Law Handbook also explains that it is important that the new construction is included each year because once that year passes, the district will never have the opportunity again to increase its tax extension relevant to the value of that new construction.

Small also provided notices and explanations of proposed property tax increases from other park districts to demonstrate what typical increases are.

Small reported that the 3.30% CPI figure and the \$27,000,000 estimated new construction figures were provided by the County. Small proposed a tax increase of 10.77% for the operating levy of the District and also recommended that the District publicly advertise (under the Truth In Taxation Law) its intention to increase property taxes.

Small also explained that the District would levy the maximum rate of .04 for Special Recreation. Male made a motion to approve advertisement of the proposed property tax increase of 10.77%. Teboda seconded the motion and all members voted unanimously in favor.

D. Board Planning Calendar

Mogle reported that a planning calendar was provided for the upcoming 2006 year.

E. Approval of DSASR Agreement

Mogle reported that the DSASR agreement was revisited after (1) year.

Mogle explained that under the Budget And Assessments portion of the agreement all participating parties agreed that DSASR would notify each participating District of the assessment amount it owes on or before November 1 of each year.

Mason inquired to Mogle if the other participating Districts had requested the maximum percentage in taxes for Special Recreation. Mogle replied that he was not sure.

Small replied that last year Genoa and Sycamore did not levy the maximum amount for Special Recreation, but was not sure what their levy was this year.

Small stated that she shared Mason's same concern in regards to taxing inequities between the participating Districts, but when the staff reviewed DeKalb's share of participation, there was not much of an inequity.

Berkes-Hanson inquired why the Genoa Park District was not included in the name of the Special Recreation Association. Mogle replied that Genoa became part of the DSASR last year and were in agreement with the name.

Dave Male made a motion to approve the amended DSASR Agreement. Berkes-Hanson seconded the motion and all members voted unanimously in favor.

F. Action on Project Oak Abatement Resolution 05-10

President Mason reported that the Project Oak tax abatement incentive was discussed during the Study Session portion of the meeting and that the board was in favor of adding a "Claw back" Clause in the resolution requesting pay back of taxes if the company decided to move before or soon after (5) years.

Teboda made a motion to approve Resolution 05-10 with the addition of the "Claw back Clause" explained by President Mason. Male seconded the motion and all members voted unanimously in favor.

G. Approval of Resolution for IAPD Credentials Certificate

Mogle explained that each year all Illinois Association of Park District members are required to pass a Credentials Certificate approving park district delegates. The board agreed to keep President Mason as the delegate, Dave Male as the alternate and Dave Mogle as third.

Male made a motion to approve President Mason, Dave Mogle and himself as delegates of the DeKalb Park District. Berkes-Hanson seconded the motion and all members voted unanimously in favor.

XI. Financial Reports

A. Payroll and Contractual

There were no questions.

B. Purchase Orders

There were no questions.

C. Vouchers

Berkes-Hanson expressed that she was pleased with the many expenditures at local businesses.

Small explained that it was a conscious effort by the District to support local businesses.

The board reviewed and approved the voucher list of bills totaling \$363,043.29.

D. Budget/Actual Report

There were no questions.

X. Committee and Staff Reports

A. IAPD-Dave Mason

Mogle reported that he, Small, Garrison, Cordes and Mason had attended the IAPD Legal Symposium.

B. Ellwood House-Dave Male

Garrison reported that the wall covering materials were backordered and that the project deadline would have to be extended a second time.

C. Plan Commission-Mike Teboda

Teboda reported that he and Garrison had attended the Plan Commission meeting and that many were not in favor of the District's impact fee request.

Mogle reported that he e-mailed the Board a series of bullet points covering the impact fee to be utilized for future city council discussions.

Mason explained that an increase in impact fees would benefit the community for years to come.

Cordes explained that lobbying to City Council was necessary and that the staff explain that the request for higher impact fees would perhaps be utilized to develop a second community park, a new Aquatic Center and improve recreation for the community.

D. Nehring Center-Matt Volk

Matt Volk reported that the 2nd installment of World War II posters would be displayed at the Nehring Center Gallery for one more week and that a Holiday Art Market would be held at the gallery throughout the holiday season.

Volk also reported that Harold Kafer, President of the Nehring Center Committee, was approached by a College of Business professor from Northern Illinois University willing to create a logo for the Nehring Center as part of a class project.

Volk requested that a park district representative be available to give guidelines to be utilized for the project.

President Mason explained that (2) years ago the Nehring Center Committee was created and that their efforts have been instrumental to the success and vision of the Nehring Center and Gallery.

E. Staff Reports

Small reported attending the Sesquicentennial Committee meeting and that the committee was in the process of formulating event ideas to celebrate DeKalb's 100th Anniversary in 2006.

Small recommended the Board consider hosting a family movie night in the park and recommended that a line item be added in the budget for Sesquicentennial expenses.

Scott deOliveira reported on the 2005 Aquatic Season.

Male thanked deOliveira for the informative and well written report.

Teboda inquired if the District had a policy on the use of cell phones with cameras. deOliveira stated that the District did not allow the use of cell phones in locker rooms.

Mogle distributed the Aquatic Center budget from the last (5) years.

deOliveira also reported that the first employee news letter would be distributed the following week.

The board thanked the staff.

XI. Move to Executive Session for discussion on personnel and Executive Session minutes

Teboda made a motion to move into Executive Session at 8:30 p.m. Male seconded the motion and all members voted unanimously in favor.