

**DeKalb Park District  
Study Session  
November 8, 2007**

**BOARD MEMBERS PRESENT:** President Dave Male, Commissioners Joan Berkes Hanson, Dave Male, Mike Teboda and Matt Volk.

**STAFF MEMBERS PRESENT:** Director Cindy Capek, Asst. Directors Brad Garrison and Lisa Small, Josephine Knoble, and Russ Robinson.

**OTHERS PRESENT:** District Attorney Derke Price.

President Dave Male called the November 8, 2007 study session to order at 6:00 pm.

**1. Brian LeFevre, Sikich Gardner-Management Letter**

Asst. Director Small introduced Brian LeFevre of Sikich Gardner and explained that he would be elaborating on the management letter that was distributed with the Board material.

LeFevre thanked the Board for the opportunity to review the audit. He explained that the management letter reflected the auditing of the District's financial statements and noted that there were new, tighter auditing guidelines for the year. Also, the District addressed all items suggested in the prior year's management letter.

The management letter discussed capital leases and how they were reflected in the financial statement. It was recommended that the District review each lease agreement to determine if the lease should properly be accounted for as an operating or capital lease. LeFevre noted that approximately 75% to 85% of his clients received management letters in regards to leases.

LeFevre also noted that both of the District's enterprise funds, the Golf Course and Hopkins were in a negative working capital position requiring these funds to borrow cash from other funds of the District. It was recommended that the District review its user fees established for these funds to insure that the fees cover the cost of operation.

LeFevre also explained that the Social Security Fund and the IMRF Fund had deficit fund balances and recommended that the District monitor its fund balances and budget appropriately to bring them out of deficit.

Commissioner Hanson inquired if the golf courses should be separate enterprise funds. LeFevre replied that it was a management decision to be made by the Board.

Commissioner Hanson also inquired why it was important for the Board to monitor deficits in the Illinois Municipal Retirement (IMRF) and Social Security (SS) Funds.

LeFevre replied that deficits could become large enough to affect other funds and the prosperity of the District. He also noted that if reserves were too high in certain funds, taxpayers could question the reasoning behind having access money in those funds. The management letter, he noted, was a tool that the Board and Staff could utilize in order to make policy changes.

The Board thanked LeFevre for his presentation.

## **2. Attorney Revision to Park District Code**

Director Capek explained that the final draft of the DeKalb Park District Ordinance Code 07-10 was ready for Board approval and that it incorporated revisions as suggested by District attorney Derke Price. Revisions were made to the section of Permits (8.24), Skate Park Regulations (8.32), Sleeping in the Parks (8.33), and amended language with regard to Public Assemblies (8.27) and Smoking (8.34).

Derke Price commented on the rationale for reviewing and administering permits for activities throughout the park system.

There were no questions and the Board thanked Director Capek for her work.

## **3. Buena Vista Golf Instruction**

In response to several e-mail requests on pass privileges, Director Capek provided an overview of sales. She stated that in the 2007 golf season, approximately 43% of golf passes sold were combination passes, 25% of passes sold were to Buena Vista and 30% of passes sold were to River Heights.

She also noted that 80 golfers participated in the Buena Vista golf league with a golf league and most were pass holders playing a minimum of twice each week.

Director Capek said that several Buena Vista pass holders wanted golf privileges extended to River Heights after November 1 when Buena Vista is closed. She further stated that she would be cautious on supporting this request since combination golf pass holders and River Heights pass holders were being charged considerably higher for these privileges. Every golfer was informed of the "latitude" of their passes when they were purchased and had an option. It would be unfair to those who paid a higher fee.

The Board was in agreement.

Superintendent of Buena Vista, Russ Robinson, explained the sequence of events immediately following the loss of Gibson, Buena Vista Clubhouse Manager, early in the 2007 golf season.

Supt. Robinson then provided an overview of the clinics and programs at Buena Vista. And further stated that he brought the youth golf programs to the District and was committed to their success of the next season.

Robinson reported that Pam Tyska, NIU women's head golf coach, LPGA and PGA professional and Curt Biarnesen also a PGA professional who received his PGA card while working at the Sycamore Park District would be adult instructors for the 2008 golf season offering private and group lessons.

Robinson also reported that Irish Whalen, NIU golf instructor and Jennifer Clark, NIU women's asst. golf coach expressed interest in the junior golf clinics and youth golf league and that he was looking forward to improving the adult and youth golf programs at Buena Vista.

#### **4. Athletic Department Leased Vehicles**

Director Capek explained that the Athletic Department was currently leasing two vehicles and that one was to expire on 2/9/08 and the second on 7/29/08. Capek reviewed the cost to lease and fuel the vehicles and felt that it was not in the District's best interest to continue the leasing practices.

Director Capek recommended, after viewing mileage logs completed by staff earlier last year that staff be reimbursed for mileage acquired to conduct Park District business. The majority of the time, except summers, mileage for park business was low.

Commissioner Teboda expressed concern with staff accumulating additional miles on their personal vehicles and his uncertainty if the mileage reimbursement would cover this expense.

Commissioner Mason inquired what the vehicles were utilized for. Director Capek replied that the vehicles were utilized to visit ball fields, District facilities, and to travel back and forth to their residences.

Director Capek recommended that Ryder and Myles share the use of the lease of the second vehicle.

President Male was in favor of Capek's recommendation and Commissioner Volk expressed that he believed it was the employee's responsibility to provide their own transportation to get to and from work.

Capek also stated that earlier this year, the process of driving District vehicles home was reviewed. Asst. Director Garrison explained that several staff were given the option to take or not to take a district vehicle home, however they were required to report use as income, and were not permitted to have non-District employees in their vehicles. Lastly, they could not be used for personal transportation.

Commissioner Hanson and President Male expressed their support in ending the lease and revisiting the lease of the second vehicle when it expired.

#### **5. Wedding at Huntley Park**

Director Capek reviewed a request to hold a wedding ceremony at Huntley Park on August 9, 2008. She noted the limited parking at Huntley Park, but explained that the approximate 175-200 guests would be transported to and from the park via the Huskie Bus Line.

She also stated that the party would be renting their own chairs and that staff would not be involved in any of the set up or take down of the equipment.

Asst. Director Garrison expressed his concern with the construction of the new playground at Huntley Park during that time. Director Capek said that she would inform them of the construction along with the limitations regarding parking, equipment, and any other modifications to the park.

The Board was in agreement.

**DeKalb Park District  
Public Meeting  
November 8, 2007**

**BOARD MEMBERS PRESENT:** President Dave Male, Commissioners Joan Berkes Hanson, Dave Male, Mike Teboda and Matt Volk.

**STAFF MEMBERS PRESENT:** Director Cindy Capek, Asst. Directors Brad Garrison and Lisa Small, Colleen Belmont, Scott DeOliveira, Roger Huber, Josephine Knoble, Russ Robinson, Bill Ryder.

**OTHERS PRESENT:** District Attorney Derke Price.

**I. Meeting Called to Order**

President Male called the November 8, 2007 public meeting to order at 7:05 pm.

**II. Approval of Agenda**

Commissioner Mason made a motion to approve the November 8, 2007 agenda. Commissioner Volk seconded the motion and all members voted unanimously in favor.

**III. Minutes from Previous Meetings**

Commissioner Mason made a motion to approve the October 11, 2007 study session and public meeting board minutes. Commissioner Volk seconded the motion and all members voted unanimously in favor.

**IV. Correspondence**

There was none.

**V. Business from the Floor**

There was none.

**VI. Old Business**

**A. Approve Ordinance 07-10: Park District Code**

Director Capek recommended approval of the final draft of the Park District Code.

Commissioner Teboda made a motion to approve Park District Code Ordinance 07-10. Commissioner Volk seconded the motion and all members voted unanimously in favor.

**B. Approve Ordinance 07-11: 2007 General Obligation Park Bond**

Asst. Director Small explained to the Board that the 2007 General Obligation Park Bond language was provided by Chapman and Cutler and was placed before them. The District, she noted, was levying \$1,070,000 the same amount as levied in the past few years. Small also noted that the bond sale was equally split between Castle Bank and the National Bank and Trust at an interest rate of 3.65%.

Commissioner Mason made a motion to approve Ordinance 07-11 providing for the issue of \$1,070,000 Limited Tax Park Bonds, Series 2007, of the DeKalb Park District, and for the levy of a direct annual tax to pay the principal and interest on said bonds. Commissioner Teboda seconded the motion and all members voted unanimously in favor to a roll call vote.

**C. Review Estimate of 2007 Tax Levy**

Asst. Director Small reported she had received the new construction figure from the County and that the District's operating levy would increase by 6.89% or \$137,475. As requested by Law, the Tax Levy increase would be advertised in December and a public hearing would be held prior to final approval of the levy.

**VII. New Business**

**A. Approve Ordinance 07-12: Tax Abatement for 1998 Alt. Revenue Bonds**

Asst. Director Small explained that Ordinance 07-12 abates taxes that would have been levied for the year 2007 to pay debt service on the \$4,500,000 General Obligation Park Bonds, Series 1998.

Commissioner Volk made a motion to approve Ordinance 07-12 abating the tax heretofore levied for the year 2007 to pay debt service on \$4,500,000 General Obligation Park Bonds (Alternate Revenue Source), Series 1998, of the DeKalb Park District. Commissioner Hanson seconded the motion and all members voted unanimously in favor to a roll call vote.

**B. Approve Ordinance 07-13: Tax Abatement for 2005 Refinancing Bonds**

Asst. Director Small explained that Ordinance 07-13 abates the tax for the year 2006 to pay debt service on \$3,180,000 General Obligation Refunding Park Bonds.

Commissioner Volk made a motion to approve Ordinance 07-13 abating the tax heretofore levied for the year 2006 to pay debt service on \$3,180,000 General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2005, of the DeKalb Park

District. Commissioner Hanson seconded the motion and all members voted unanimously in favor to a roll call vote.

### **C. Approve Real Estate Sales Agreement to Purchase Greek Property**

Director Capek noted that the real estate sales agreement to purchase the Greek Property or commonly known as River Heights Golf Course was reviewed by District Attorney Derke Price.

Capek explained that the District would be purchasing the property for the agreed payment of \$176,700.00 and that the closing would take place in January 2008.

Commissioner Teboda made a motion to approve the real estate agreement to purchase River Heights Golf Course. Commissioner Hanson seconded the motion and all members voted unanimously in favor to a roll call vote.

### **D. Designation of Delegates to the IAPD Annual Business Meeting**

Director Capek explained that each year the District assigns delegates to vote at the Illinois Association of Park Districts' Annual Business Meeting to be held on Saturday, January 26, 2008.

Commissioner Volk made a motion to approve Commissioner Dave Mason as the District's delegate and Director Capek and Asst. Directors Garrison and Small as alternate delegates. Commissioner Teboda seconded the motion and all members voted unanimously in favor.

### **E. Approve Projects over \$10,000**

There were none.

## **VIII. Financial Reports**

### **A. Payroll and Contractual**

There were no questions.

### **B. Purchase Orders**

Commissioner Teboda inquired about the vouchers and purchase orders for TBC. Director Capek explained that the total amount budgeted for IT upgrades was approximately \$160,000 - \$180,000.

### **C. Vouchers**

The Board reviewed and approved the list of bills totaling \$238,438.42.

#### **D. Budget/Actual Report**

There were no questions.

#### **IX. Committee and Staff Reports**

##### **A. IAPD-Dave Mason**

Commissioner Mason reported on his attendance at an IAPD Board retreat.

##### **B. Ellwood House-Dave Male**

Asst. Director Garrison stated that Jerry Brauer, Ellwood House Director, was in attendance to discuss the capital project requests for 2008.

Brauer stated that each year he and Garrison discuss and prioritize the capital projects needs of the Ellwood House Museum. Brauer reported the estimated cost of the projects totaled \$37,000. They were: restoration of the east porch (main portico), masonry restoration of the mansion, repairs to the south porch terrace steps, and restoration of the terrace with new tiles.

Commissioner Mason inquired about the lighting in the south porch steps. Brauer explained that the area was lighted to the standards of those times.

Brauer also announced that the mansion would be decorated for the Holiday Season and extended an invitation to the Board to the annual Ellwood House Holiday Dinner.

##### **C. Plan Commission-Mike Teboda**

There was none.

##### **D. Nehring Center-Matt Volk**

Commissioner Volk noted that the 3<sup>rd</sup> installment of WWII vintage posters was being exhibited at the Nehring Center.

##### **E. Staff Reports**

Asst. Director Garrison stated that the lighting project was complete at the Sports & Recreation Center and that the lighting project at Haish Gymnasium was to be completed during the Thanksgiving weekend.

Garrison also noted that staff planted 122 trees and that Mike Mascal, the Facility Specialist was preparing the facilities for the winter.

Garrison also informed the Board that he was working on the Hopkins Park shelter renovation project and that Steve Irving was interested in donating \$50,000 in materials and services towards the project.

Director Capek informed the Board that Irving wanted to be involved in color choices and materials utilized for the roof, windows, and doors.

In order to meet budget, the idea to construct an open-air shelter attached to the existing shelter was removed from the plans. The renovations to the existing shelter would include new windows, electrical upgrades, roof, and restroom & kitchen improvements.

Asst. Director Garrison explained that the District would adhere to the prevailing wage ordinance and expected the majority of the work to be complete prior to the shelter rental season.

The Board was in favor of the changes and pleased with Irving's involvement and extremely generous donation to the District.

Commissioner Mason congratulated Belmont, Program Director, for the District toddler classes highlighted in the Daily Chronicle.

#### **X. Adjourn**

Commissioner Mason made a motion to adjourn the November 8, 2007 public meeting at 7:45 pm. Commissioner Teboda seconded the motion and all members voted unanimously in favor.

