

BEFORE THE DOWNERS GROVE PARK DISTRICT  
BOARD OF PARK COMMISSIONERS

IN RE THE MATTER OF: )  
 )  
Meeting Minutes )

BOARD OF PARK COMMISSIONERS MEETING  
October 1, 2009  
7:00 o'clock P.M.

PROCEEDINGS HAD before the VILLAGE OF  
DOWNERS GROVE BOARD OF PARK COMMISSIONERS, taken at  
the Lincoln Center, 935 Maple, Downers Grove,  
Illinois, before Marlane K. Marshall, C.S.R.,  
License #084-001134, a Notary Public qualified and  
commissioned for the State of Illinois.

1 PRESIDENT GELWICKS: The October 1st, 2009 Downers  
2 Grove Park District Board meeting is called to order.  
3 Roll call, please?  
4 MS. RANK: Miss Barr?  
5 PRESIDENT GELWICKS: Absent.  
6 MS. RANK: Miss Engel-Accettura?  
7 MS. ENGEL-ACCETTURA: Here.  
8 MS. RANK: Mr. Gelwicks?  
9 PRESIDENT GELWICKS: Here.  
10 MS. RANK: Miss Mahoney?  
11 MS. MAHONEY: Here.  
12 MS. RANK: Mr. Smith?  
13 MR. SMITH: Here.  
14 PRESIDENT GELWICKS: Would all please rise for  
15 the Pledge of Allegiance?  
16 (Whereupon the Pledge of Allegiance  
17 was recited.)  
18 PRESIDENT GELWICKS: Kathryn, do you have any  
19 communications?  
20 MS. ENGEL-ACCETTURA: No communications this  
21 evening.  
22 PRESIDENT GELWICKS: Anybody else?

1 BOARD OF PARK COMMISSIONERS PRESENT:  
2 MR. ROBERT J. GELWICKS, President  
3 MR. RON SMITH, Vice-President  
4 MS. KATHRYN ENGEL-ACCETTURA, Secretary  
5 MS. CATHERINE C. MAHONEY, Treasurer  
6  
7 PARK DISTRICT STAFF PRESENT:  
8 MR. DAN A. CERMAK, Administrator  
9 MR. TODD REESE, Director of  
10 Parks  
11 MS. SANDY PFUNDHELLER, Director of  
12 Recreation  
13 MS. DEBORAH J. UTECHT, Administrative  
14 Service Manager  
15 MS. BRANDI NICE, Public Information  
16 Supervisor  
17 MS. LEE ARNSMAN, Assistant Director  
18 of Recreation  
19 MR. PAUL FYLE, Landscape Architect  
20  
21 MS. PAM RANK, Clerk  
22

1 MS. MAHONEY: I would just like to say how great  
2 the Recycling Extravaganza was on Saturday. So I  
3 appreciate the working with the village and the park  
4 district staff. It was amazing to go through there,  
5 which we did. Very quickly too. It was really good.  
6 MR. CERMAK: It was good.  
7 MS. MAHONEY: How many people went through? Do  
8 you know?  
9 MR. CERMAK: We don't have the numbers yet. I  
10 worked in the morning. It was a rush and then it  
11 slowed down and it picked back up in the afternoon.  
12 Brandi, were you there in the afternoon? Did it  
13 pick up?  
14 MS. NICE: It was a steady pace throughout the  
15 whole event. The village estimates about 1750 cars.  
16 MS. MAHONEY: Yeah, because when we went through  
17 I think it was like -- The person with the clicker,  
18 it was like 1100 when we went through.  
19 MS. NICE: Yeah. They said about 1300 of them  
20 definitely went through the electronics line,  
21 thirteen or fourteen.  
22 MR. CERMAK: That was big.

1 MS. MAHONEY: That was amazing to drive through.  
 2 That's the line we were in.  
 3 MS. ENGEL-ACCETTURA: Computers?  
 4 MS. MAHONEY: And old TVs from the switchover  
 5 from the TV things. They had pallets.  
 6 MS. NICE: Tons of TVs. That digital turnover  
 7 has probably contributed to that.  
 8 MR. CERMAK: Do we have any photos of the semi  
 9 trailers?  
 10 MS. NICE: We're getting those, yeah.  
 11 MR. CERMAK: We'll get you some photos to take  
 12 a look.  
 13 MS. MAHONEY: It was really good. So thanks.  
 14 PRESIDENT GELWICKS: I appreciated getting rid  
 15 of a few things.  
 16 MS. MAHONEY: My basement does too.  
 17 PRESIDENT GELWICKS: Old, old, old.  
 18 MR. CERMAK: I had a couple real old antiques.  
 19 These must have been like caveman computers or monitors  
 20 that I had.  
 21 MS. MAHONEY: That's all I have. Thank you.  
 22 MR. CERMAK: It was a good event. It was.

1 PRESIDENT GELWICKS: We have no visitors unless  
 2 one of you would like to be a visitor this evening.  
 3 MR. CERMAK: Paul, did you want to say anything?  
 4 MR. FYLE: I am fine.  
 5 MR. CERMAK: You have got a lot to say around  
 6 the office. You may as well say it here.  
 7 PRESIDENT GELWICKS: Wow.  
 8 MR. CERMAK: I'm teasing.  
 9 PRESIDENT GELWICKS: We have another opportunity  
 10 later for you at the end of the meeting. Okay?  
 11 We have the consent agenda.  
 12 MR. CERMAK: Yes, we have a payout tonight. We  
 13 have payout number twelve for ERA, and that's for  
 14 work at Lyman streambank stabilization.  
 15 PRESIDENT GELWICKS: Can I have a motion?  
 16 MS. ENGEL-ACCETTURA: I will make a motion that  
 17 we accept the consent agenda as presented with the  
 18 single payout to ERA for the Lyman Woods streambank  
 19 stabilization project.  
 20 MR. SMITH: Second.  
 21 PRESIDENT GELWICKS: Roll call, please?  
 22 MS. RANK: Engel-Accettura?

1 MS. ENGEL-ACCETTURA: Aye.  
 2 MS. RANK: Mr. Smith?  
 3 MR. SMITH: Aye.  
 4 MS. RANK: Mr. Gelwicks?  
 5 PRESIDENT GELWICKS: Aye.  
 6 MS. RANK: Miss Mahoney?  
 7 MS. MAHONEY: Aye.  
 8 PRESIDENT GELWICKS: Motion approved. Active  
 9 agenda?  
 10 MR. CERMAK: We are -- Still a word on Lyman  
 11 Woods streambank. Those of you who have been around  
 12 for a while have seen many of these meeting after  
 13 meeting after meeting. And we are going to start  
 14 slowing down on this because the projects are  
 15 completed and we're simply in a maintenance and  
 16 monitoring mode at this point which is nice. If you  
 17 haven't seen it yet we'll be happy to get you out  
 18 there and take you for a walk. We might lose you in  
 19 the woods, but we'll take you for a walk.  
 20 On the active agenda we have the preliminary  
 21 levy discussion. Tonight we have -- I am going to  
 22 have Deb Utecht run you through that. The options

1 we have -- Deb, I don't want to steal your thunder.  
 2 I have asked her to go right to the options. We have  
 3 provided you with, I believe, two options tonight.  
 4 There's any variety of options that you may wish to  
 5 consider. However, the CPI, I believe, is ten basis  
 6 points.  
 7 MS. UTECHT: Yes.  
 8 MR. CERMAK: And the new construction is guess-  
 9 timated or estimated at 1%. So we have recommended  
 10 the CPI plus that 1% new construction. However,  
 11 there's another option in there that deals -- gives you  
 12 the numbers strictly for those ten basis points which  
 13 I think is about 7800 bucks. And if the board wants  
 14 to consider flat or something else as we did last  
 15 year, that's also an option for you. Deb, did I just  
 16 give your whole presentation?  
 17 MS. UTECHT: Pretty much.  
 18 MR. CERMAK: Okay. I'm sorry. I would think we'd  
 19 just jump right into it. We know what the options are;  
 20 we know the economic conditions. We can try to answer  
 21 any questions you might have.  
 22 MR. SMITH: I have the same question I think I

1 ask every year. Can we levy just the new construction  
 2 and not increase the CPI?  
 3 MR. CERMAK: Un-uh.  
 4 MR. SMITH: We can't go no increase but levy  
 5 new construction?  
 6 MR. CERMAK: It is my understanding you have to  
 7 levy the CPI and then you can levy new construction.  
 8 But you could levy the ten basis points and reduce  
 9 the 1% 90 basis points, which in effect is the same  
 10 formula.  
 11 MR. SMITH: But the impact would still -- 10%  
 12 or a tenth of a percent would go to existing residents?  
 13 MR. CERMAK: It's really a -- The ten basis  
 14 points really means nothing. In a 15 million, \$20  
 15 million budget it's not going to mean anything.  
 16 MR. SMITH: The other question I ask every time  
 17 is if we levy on the new construction and we estimate  
 18 it to be 1% and it's not 1%, that difference -- say  
 19 it's a half a percent -- that difference doesn't go  
 20 on the rest of the taxpayers; we just don't get it.  
 21 MR. CERMAK: Right. You don't get it. It's  
 22 adjusted downward.

1 MR. SMITH: I think it says in the memo if it's  
 2 1/2% we don't get that additional half.  
 3 MR. CERMAK: If it's 2% you won't get that extra  
 4 percent.  
 5 PRESIDENT GELWICKS: But continuing on the new  
 6 construction line, if you said zero percent and there's  
 7 5% of new construction, does it catch up the following  
 8 year in terms of the assessed valuation? It's just  
 9 that you just don't levy the first year against them.  
 10 MS. UTECHT: It'll go on your assessed valuation.  
 11 You just won't get the dollars.  
 12 PRESIDENT GELWICKS: The first year. Because  
 13 after that the assessed value -- How do they know  
 14 the difference between new construction and just the  
 15 overall assessed valuation of the entire village?  
 16 MS. UTECHT: Every year they get a report from  
 17 the assessor saying what the new construction is.  
 18 PRESIDENT GELWICKS: Right.  
 19 MS. UTECHT: And that's from the county. So  
 20 they calculate that out.  
 21 PRESIDENT GELWICKS: I understand that. But the  
 22 next year you start with the new construction in the

1 base of the assessed valuation --  
 2 MS. UTECHT: Yes.  
 3 PRESIDENT GELWICKS: -- for the next year and  
 4 so forth. Next year it's there in the overall  
 5 assessed valuation.  
 6 MS. UTECHT: Yes.  
 7 PRESIDENT GELWICKS: So the only time -- If you  
 8 don't assess it you only lose it the year of the new  
 9 construction.  
 10 MS. UTECHT: You lose it the year of the new  
 11 construction, yes.  
 12 PRESIDENT GELWICKS: Now, you lose the compounding  
 13 effect also.  
 14 MS. UTECHT: Yes.  
 15 PRESIDENT GELWICKS: So that I -- I understand  
 16 you lose the compounding of future years because  
 17 your base is lower.  
 18 MR. CERMAK: Right.  
 19 PRESIDENT GELWICKS: It's not like it goes away  
 20 forever. It's only that first year that it doesn't  
 21 calculate into the overall dollars.  
 22 MR. CERMAK: Right.

1 PRESIDENT GELWICKS: The assessed valuation.  
 2 MR. CERMAK: I think that's correct. But you  
 3 do lose the compounding effect.  
 4 PRESIDENT GELWICKS: Sure.  
 5 MR. CERMAK: What it means to the rate -- We  
 6 usually don't talk rates here at this table, but we  
 7 used to talk rates all the time. It has an eroding  
 8 effect on the rate. I think our rate of one point  
 9 seven or eight years ago is about 43 cents.  
 10 MS. UTECHT: Yeah. Seven.  
 11 MR. CERMAK: From seven cents. So it does tend  
 12 to erode down. The system as it's set up is set up  
 13 for an eroding rate anyways. And it really can't be  
 14 stopped. It's just how much do you allow it to erode.  
 15 PRESIDENT GELWICKS: Well, okay.  
 16 MR. SMITH: So if there's a house sitting on a  
 17 lot and it's worth \$300,000, the builder buys it,  
 18 tears it down and puts a \$600,000 house on it, that  
 19 first year that property is being taxed at the  
 20 \$300,000 rate because we didn't assess the new  
 21 construction.  
 22 MR. CERMAK: That's my understanding of it,

1 right.

2 MR. SMITH: And then the subsequent year it's  
3 in the overall base which would effectively make  
4 everybody else's taxes go down because theirs goes up.

5 MR. CERMAK: The assessed valuation goes up, the  
6 rate stays the same. It's more to spread the dollar  
7 amount out in the pool.

8 PRESIDENT GELWICKS: But if -- Using round  
9 numbers if you had \$1 million in the overall assessed  
10 valuation this year and this was the \$300,000, next  
11 year the cap at whatever you wanted to assess would  
12 be based on a million whereas it would have been a  
13 \$1,300,000 that the cap would be applied to. So  
14 that's where you start to lose the compounding effect  
15 if you don't include it in is the way I understand it.

16 MS. UTECHT: Yes. And the CPI is based on the  
17 prior year's information. So 2008 the CPI was 0.1%.  
18 2009 probably isn't going to be that great of a number  
19 either. And that factors in too assuming you levy  
20 for the CPI.

21 MR. SMITH: But if I can keep asking questions --

22 MR. CERMAK: Yeah, please do.

1 MR. SMITH: In the example where we do CPI plus  
2 new construction, is CPI the .1%?

3 MS. UTECHT: Yes.

4 MR. SMITH: It is approximately a \$7,000 tax  
5 increase to all the existing homes --

6 MR. CERMAK: Right.

7 MR. SMITH: -- in Downers Grove? And then the  
8 balance would be picked up on new construction.

9 MR. CERMAK: Correct.

10 MS. ENGEL-ACCETTURA: \$7,000 across.

11 MR. SMITH: Total for everybody.

12 MR. CERMAK: Total levy increase.

13 PRESIDENT GELWICKS: But based on assessed  
14 valuations going up or down, some people on an  
15 individual basis could go up and some could go down,  
16 but the levy would be for \$7,000.

17 MR. CERMAK: That's a conversation Bob and I  
18 have had over the past years about -- That was a  
19 question Bob posed to me. And I never thought I would  
20 be saying this, but what if the assessed valuation  
21 goes down. I have never seen that. But depending  
22 on what happens the rest of this year, who knows.

1 MR. SMITH: But if we levy the total dollar  
2 amount of tax, if your assessed valuation goes down  
3 that means your tax ratings up. We're still going  
4 to get that same amount of money.

5 MR. CERMAK: Correct. I actually highlighted  
6 my levy information. I am going to work from memory.  
7 I left it on my desk. I think the option of the ten  
8 basis points and the -- I can work from this. I got  
9 this. I think the number for option two which would  
10 be that ten basis points and the 1% was about 78,000  
11 overall. The first option she gave you I think was  
12 about \$7,000.

13 MS. UTECHT: Right.

14 MR. SMITH: So we're actually looking at the  
15 probability of an individual resident's taxes going  
16 up but the assessed value of the house went down.

17 PRESIDENT GELWICKS: Yes, yes.

18 MR. SMITH: His tax rate would go up; his tax  
19 dollars wouldn't go up.

20 PRESIDENT GELWICKS: Right.

21 MS. MAHONEY: Speaking with our EDC president,  
22 he's under the assumption that the tax assessor's

1 office is going to use a different formula for  
2 determining assessed value. I guess there's different  
3 options they can use. I don't know. But supposedly  
4 there's an option that they can go back and use the  
5 last three years. Well, of in the last three years  
6 maybe only one of those years is lower. So it was  
7 his opinion that the assessments wouldn't be going  
8 down this year. Now, this is all speculation or,  
9 you know, there's nothing firm yet. But because of  
10 that averaging that somehow they're allowed to do --  
11 I don't know.

12 PRESIDENT GELWICKS: The theory is not our  
13 problem.

14 MS. MAHONEY: No, it's not.

15 PRESIDENT GELWICKS: It's informational.

16 MS. MAHONEY: But if you are basing a decision  
17 on you think it's going to go down, it may or may not.

18 MR. SMITH: I don't think the assessed value  
19 matters because the tax levied on an individual piece  
20 of property is always going to be the same amount.  
21 It's just the rate changes because of assessed value  
22 changes.

1 PRESIDENT GELWICKS: Not necessarily. Because  
2 your rate -- Well, your assessed valuation could go  
3 down this year, mine could go up a corresponding amount  
4 and I get all of this increase you lost. That's  
5 happened to us.

6 MR. CERMAK: That happened last year in our  
7 neighborhood, you and me versus neighbors of others.  
8 But we were at a meeting in this room with Theresa  
9 Cockrell who is the assessor. And this is probably  
10 four or five years ago. I don't know if you were  
11 with me, Deb.

12 MS. UTECHT: Yes.

13 MR. CERMAK: And Theresa Cockrell told us this  
14 is how it works: The State of Illinois gives Downers  
15 Grove Township the number; you need to generate this  
16 number. And then she told us the state doesn't care  
17 how we do it. We assess it -- And this is why you  
18 and I got hit pretty hard. We assess it as we deem  
19 appropriate. So the State of Illinois is going to  
20 come down with a number for Theresa Cockrell. And  
21 unless they change --

22 PRESIDENT GELWICKS: Just like we're coming in

1 with a number for our piece of the whole.

2 MR. CERMAK: Right. Because I guess the state  
3 gets a chunk of everything we put in and they reimburse  
4 it back to the schools and villages. And the park  
5 district doesn't get any of that reimbursement because  
6 of the -- Well, we don't get any of it, period. So  
7 that's how it's determined. She gets a number from  
8 the state.

9 MS. MAHONEY: Well, and that makes sense because  
10 then they figure out how they get to that number.  
11 Then they work back and say oh, we can take this  
12 average.

13 MR. CERMAK: Cermak gave us a hard time. His is  
14 going up.

15 PRESIDENT GELWICKS: Or we go into one neighbor-  
16 hood and jack that neighborhood up this year and  
17 don't touch somebody else's. And then, you know, it  
18 comes around eventually.

19 MR. CERMAK: That's true.

20 PRESIDENT GELWICKS: I have a couple questions  
21 on the spreadsheet. I am just trying to -- Page 6.  
22 At the bottom on the left-hand side the bottom line

1 says net flow per CAFR. Can you explain what net  
2 flow is?

3 MS. UTECHT: It's the net flow per budget which  
4 is the revenues minus expenses. And then you add in  
5 the reconciliations that are there from CAFR which  
6 includes sale of assets, loss on capital assets,  
7 all those adjustments to get to the new adjusted  
8 number. So it was seven nineteen and then you add  
9 in one thirty-nine negative and \$28,570 to get eight  
10 thirty.

11 PRESIDENT GELWICKS: Okay. That I understand.  
12 But the negative number to me says we went down by  
13 eight hundred thirty. But I read it to be the opposite  
14 that we actually -- That's what I am trying to under-  
15 stand. Is the net here -- If it's a positive number  
16 the net flow means that our balances went up by that  
17 amount?

18 MS. UTECHT: Yes.

19 PRESIDENT GELWICKS: So this would suggest that  
20 we had a balance decrease in 2005-2006 but since then  
21 we have had a net positive every year.

22 MS. UTECHT: Yes.

1 PRESIDENT GELWICKS: Am I reading that correctly?

2 MS. UTECHT: Yes.

3 PRESIDENT GELWICKS: Okay. I understand budget  
4 2010-2011 is a swag at best.

5 MS. UTECHT: Right.

6 PRESIDENT GELWICKS: I understand that. If I  
7 look at operating expense up there which is -- It  
8 says operating and then it has a three next to it.

9 That line item, the budget for 2009-'10 is 9 million  
10 compared to eight eighty-six -- sixty-six, excuse me,  
11 the previous year. So it was up -- The budget was  
12 up \$180,000, something like that. But we're  
13 projecting that it's going to come in under last  
14 year's actual. Right?

15 MS. UTECHT: Right.

16 PRESIDENT GELWICKS: This isn't a revenue, it's  
17 an expense statement. Why would we then be thinking  
18 next year it's going to go up given the fact that it  
19 went down? I mean I am not sure what's driving us  
20 down this year, but -- And I am going to assume we're  
21 going to be down because we're not having as much  
22 revenue so we don't have as many programs so, there-

1 fore, we don't have as much expense. Okay? There's  
2 a relationship of some sort there.

3 MS. UTECHT: Right.

4 PRESIDENT GELWICKS: We have got the same  
5 situation next year in that revenues is showing to go  
6 down from this year. I am just trying to understand  
7 why the expense would continue to go up.

8 MS. UTECHT: Well, the estimate between --  
9 estimate for program fees and the budget for program  
10 fees, there is an increase. And so then the operating  
11 expense has an increase also.

12 PRESIDENT GELWICKS: Okay. But if I read it  
13 right we have got -- And I am playing with it a  
14 little bit, but I am just trying to understand the  
15 concept here as much as anything. Fees go up \$60,000  
16 year over year but expenses go up a hundred fifty.

17 MS. UTECHT: Uh-huh.

18 PRESIDENT GELWICKS: I would expect the opposite.

19 MS. UTECHT: There are some salaries that probably  
20 would go down. But at the same time there are some  
21 expenses that are part of, you know, the baseline of  
22 the park district. But yeah, I would say this was

1 an attempt to put in some numbers. We have some  
2 expenses that, you know, based on three months of  
3 activity --

4 PRESIDENT GELWICKS: No, I understand that. I  
5 am just saying if revenue is going up something, I  
6 would expect expenses to be going up something less  
7 than that revenues going up. That's just my under-  
8 standing of how it should work.

9 MS. UTECHT: Part of it too is we do have some --  
10 Like, for example, unemployment insurance expense is  
11 going up. Some of the insurance expense is going up.  
12 So even though the revenues may be flat or going up  
13 slightly, our pension costs are still going up. So  
14 there are some things that are still continuing to  
15 go up.

16 MS. ENGEL-ACCETTURA: Do you pay the unemployment  
17 at a specific rate or just as the claims come based  
18 on the claims?

19 MS. UTECHT: We pay based on a claim.

20 MR. CERMAK: Bob, you understood the debt service  
21 increase, though? I think Deb covered it in her memo.

22 MS. UTECHT: Yes. It's up about seventy thousand

1 for 2008.

2 MR. CERMAK: That's the 8 1/2% increase. That's  
3 the new bond issue.

4 PRESIDENT GELWICKS: Yeah.

5 MR. CERMAK: Okay. Good.

6 PRESIDENT GELWICKS: That raised a different  
7 question. But the debt service that's shown here is  
8 today abated.

9 MS. UTECHT: Yes.

10 PRESIDENT GELWICKS: Is that correct?

11 MS. UTECHT: Yes.

12 PRESIDENT GELWICKS: Could we refinance it and  
13 levy it as a tax?

14 MS. UTECHT: Yes.

15 MR. CERMAK: No.

16 MS. UTECHT: Well, we could --

17 MR. CERMAK: It's got a call. There's a certain  
18 number of years that have to go by before you can do  
19 that.

20 PRESIDENT GELWICKS: Oh, really?

21 MS. UTECHT: The 2004B we could do that after  
22 eight years, so 2012.

1 MR. CERMAK: Deb's right. But let's qualify it.

2 PRESIDENT GELWICKS: I really wanted to understand  
3 that. Because we have really got, I think, three  
4 different debts there that are being abated that  
5 aggregate into the \$800,000.

6 MS. UTECHT: Yes.

7 PRESIDENT GELWICKS: So there is a period of  
8 time that if you do it the way we have been doing it  
9 you couldn't refinance it -- you could refinance it  
10 but you couldn't levy it. But you are saying after --  
11 At least in the 2004 case after eight years you could  
12 levy it then.

13 MR. CERMAK: Correct. And the reason I was so  
14 quick on that that's an irritant because every time  
15 we do one of these that's the one question I ask the  
16 bond people. And they always tell me no, you can't  
17 do it. It's called calling the issue.

18 MS. UTECHT: Yeah, they're not callable for the  
19 first few years.

20 PRESIDENT GELWICKS: Is it consistent in terms  
21 of how long it's not callable or does it vary by  
22 bond?

1 MR. CERMAK: I think we'd have to look it up,  
 2 but generally I think it's consistent.  
 3 PRESIDENT GELWICKS: Seven to eight years?  
 4 MS. UTECHT: I think that's generally what they  
 5 write them on.  
 6 MR. CERMAK: It's an irritant because I would  
 7 like to be able to call these if we could or at least  
 8 have the option to do it.  
 9 PRESIDENT GELWICKS: Well, I want to clarify  
 10 that. Call to me would mean refinance.  
 11 MR. CERMAK: Yes.  
 12 PRESIDENT GELWICKS: So I can't refinance it  
 13 for seven to eight years.  
 14 MR. CERMAK: Right.  
 15 PRESIDENT GELWICKS: Okay. But that is different  
 16 from abating it and turning it into a levy. Although  
 17 I may not be able to do that until I refinance.  
 18 MR. CERMAK: Right. There's another way to --  
 19 You could issue limited bonds.  
 20 PRESIDENT GELWICKS: And pay those off.  
 21 MR. CERMAK: Well, pay the annual debt on them.  
 22 If bond counsel --

1 PRESIDENT GELWICKS: It's getting more complicated  
 2 than my question.  
 3 MR. CERMAK: If bond counsel would let you do it.  
 4 Typically you have to call out a generalization of  
 5 the projects that you are going to take a loan out  
 6 for.  
 7 PRESIDENT GELWICKS: Yes, I understand that.  
 8 That's okay.  
 9 Also since Janet isn't here this evening  
 10 she sent us an e-mail -- all of us an e-mail with  
 11 some comments about tonight's meeting. And I think  
 12 that it would be appropriate to at least put into  
 13 the record what she had to say with regards to the  
 14 tax levy just since we're all talking about it. Here's  
 15 what she had to say.  
 16 "Do we have any information  
 17 on unemployment of village resi-  
 18 dents or can we get that?  
 19 Do we know what the village  
 20 and school districts are thinking  
 21 as far as their levies?  
 22 Do we have information on

1 property value assessment between  
 2 the prior and current year?  
 3 Have there been issues with  
 4 people defaulting on their park  
 5 district taxes?  
 6 Those are questions. I think we can answer some of  
 7 those.  
 8 "And then if we can get  
 9 consensus that it would not be  
 10 too big a burden for our tax-  
 11 payers, I would like to levy  
 12 the total amount of CPI plus  
 13 new construction in order to  
 14 acquire property during this  
 15 time where land prices seem to  
 16 be down."  
 17 So just for the record those were her comments with  
 18 regards to this.  
 19 MR. CERMAK: We do have a little bit of informa-  
 20 tion on that. I can only speak to what I think I know  
 21 about the school districts. I believe they're going  
 22 to go full CPI and new construction. And I believe

1 the village is planning on -- Since they're home  
 2 rule they really don't fall under PTEL. I believe I  
 3 read on probably Lane Johnson's website that they  
 4 plan a significant personal property tax increase to  
 5 help fund their deficit. I am not sure what that  
 6 is. I thought it was double of what they normally  
 7 get. Did you see that?  
 8 MS. UTECHT: I don't know what the number is.  
 9 I know they're still working on it right now.  
 10 MR. CERMAK: Did anybody happen to see that on  
 11 the website?  
 12 MS. MAHONEY: I don't know what the number is  
 13 either. I don't think they have really put out what  
 14 number it is.  
 15 MR. CERMAK: It's in some of the preliminary  
 16 information that they put out.  
 17 MS. MAHONEY: Oh, okay. I didn't see it then.  
 18 PRESIDENT GELWICKS: Okay. Kathryn, thoughts?  
 19 Comments?  
 20 MS. ENGEL-ACCETTURA: No, not at the moment.  
 21 PRESIDENT GELWICKS: Cathy?  
 22 MS. MAHONEY: Other than the compounding effect

1 I don't think it would be wise to -- I think we  
 2 should maintain what we did last year. For \$7,000 I  
 3 don't see it is significant in the grand scheme of  
 4 anything that we do. However, I think it would be  
 5 portrayed by some as going along with all the other  
 6 entities in the town raising taxes. And I think it  
 7 would be to the park district's benefit to just  
 8 maintain -- For \$7,000 I think it's so insignificant.  
 9 I mean I would like \$7,000, but in the grand scheme  
 10 of the park district -- So unless I get compelled  
 11 otherwise I think that would be my thoughts right now.

12 PRESIDENT GELWICKS: It's worth it for the PR  
 13 just to be able to say no tax increase.

14 MS. MAHONEY: Yes.

15 PRESIDENT GELWICKS: Great. I mean that's what  
 16 we said last year basically.

17 MS. MAHONEY: Well, and this year the amount  
 18 is even less significant. So I just don't think we  
 19 need to go there.

20 PRESIDENT GELWICKS: From a process standpoint  
 21 we'll talk about this again in November, December.  
 22 And it's the last Tuesday in December that we have

1 to come up with a number. Is that right?

2 MS. UTECHT: Yes, it has to be filed by then.

3 MS. ENGEL-ACCETTURA: In November?

4 MR. CERMAK: December.

5 PRESIDENT GELWICKS: December. I have got a  
 6 wild idea so accept it; accept the source. But given  
 7 the fact this is a workshop we can banter about it a  
 8 little bit. And I don't really profess to totally  
 9 understand the implications of what I am going to  
 10 say, so that's why having sixty days to think about  
 11 it and talk about it is good.

12 I think about this in the context of the  
 13 economy today and what's going on. And I would  
 14 suggest that there's a large group of people if not  
 15 the majority of people who have less cash today than  
 16 they had last year in terms of money to spend. And  
 17 so while they have less to spend what we as a taxing  
 18 body are asking for is to take the same amount of  
 19 money or more than we took from them last year on an  
 20 aggregate basis. And if the -- Just using it as an  
 21 example, if the overall amount of money that was  
 22 available in the community is 10% less than it was

1 last year and we're staying flat, then for them to  
 2 pay it they have got to take it away from someplace  
 3 else. And I am wondering if this isn't -- if it  
 4 would be -- what the impact would be to take the tax  
 5 down by some amount this year given what's going on  
 6 in the overall economy and potentially what's going  
 7 on with the other taxing bodies around here given  
 8 the fact that we're running a surplus every year,  
 9 given the fact that what we do with our surplus is  
 10 apply it to capital projects, and maybe we look at  
 11 decreasing the capital projects for the one year.

12 We have another taxing body in the community spending  
 13 a significant amount of tax dollars on our behalf  
 14 towards capital projects. And I just think it would  
 15 be the right thing to do to actually go in with a  
 16 decrease based on what's going on in today's world.

17 And now having said that, let me give you  
 18 a totally different train of thought which is where  
 19 I was coming from earlier is that because we abate  
 20 today we in effect have taken the tax rate down over  
 21 the years for the normal stuff. But we added in  
 22 some significant projects and we're taking the dollars

1 out of the normal rate to be able to pay for it. Very  
 2 confusing, not understood by probably most people in  
 3 the community, and probably takes you more than one  
 4 of these meetings to understand it even as a board  
 5 member.

6 So let's suppose that we want to do  
 7 McCollum next year, and let's suppose it's going to  
 8 be \$3 million or a whole bunch of other things. I  
 9 would be suggesting that we then going forward would  
 10 levy a separate tax for something like that instead  
 11 of getting into the abatement program. So what I am  
 12 talking about here does not necessarily reduce what  
 13 the capabilities are in terms of the park district  
 14 and what we can do for the residents going forward,  
 15 but it becomes more transparent in terms of how we're  
 16 spending the money and what we're spending the money  
 17 on going forward. So the net from a budget standpoint  
 18 might be the same, but how you get there in the long  
 19 run may be piecing it together in a different way.

20 I just -- I don't know. I just think  
 21 that in today's world maybe this is a time to do  
 22 something different. Because I don't think we're

1 hurting. The thing we're hurting is when we spend --  
 2 what would we not do from a capital standpoint if we  
 3 didn't go and get the money in a different way.  
 4 MS. MAHONEY: If we do it that way do you know --  
 5 Like abatements, you know, they have a life cycle.  
 6 PRESIDENT GELWICKS: Right.  
 7 MS. MAHONEY: So wouldn't that special tax  
 8 through your example like for McCollum for three  
 9 million, would that have a life cycle too?  
 10 PRESIDENT GELWICKS: Yes, just like that.  
 11 MS. MAHONEY: Is that how that works?  
 12 MR. CERMAK: A 20-year loan, twenty-five. It's  
 13 a bond. It's called a nonreferendum bond.  
 14 PRESIDENT GELWICKS: Ballpark is three hundred  
 15 thousand a year that we would have to --  
 16 MS. MAHONEY: That would have to be included.  
 17 PRESIDENT GELWICKS: As a separate levy, okay.  
 18 I think that's the way you did the golf course or  
 19 something like that in past years. The board over  
 20 the last six, seven years did it in a different way  
 21 from the way it had been done before. And, quite  
 22 frankly, I think it was done because there were

1 balances that could be spent, and it looked good to  
 2 say I am not levying a new tax. So you get into this  
 3 whole abatement process. In effect you were doing  
 4 it but you weren't calling it that.  
 5 MS. MAHONEY: Yeah.  
 6 MR. CERMAK: I think up until the last six years  
 7 maybe one-tenth of 1% of the park districts in this  
 8 state -- Let me rephrase that. One-tenth of 1% may  
 9 may use alternate bonds like we do. I would guess  
 10 that we are in a very, very, very small minority  
 11 that finance their capital projects this way. Not  
 12 to say it's bad; it's just not a vehicle that's  
 13 typically used.  
 14 PRESIDENT GELWICKS: Right.  
 15 MR. CERMAK: The typical vehicle would be the  
 16 limited bond or the nonreferendum bond or the  
 17 referendum.  
 18 PRESIDENT GELWICKS: Or referendum bond, either  
 19 way. Right, right.  
 20 MR. CERMAK: You know, I think the only concern  
 21 we have -- and we could probably talk about this all  
 22 night unrelated to this levy -- but more on a

1 conceptual or philosophical basis as we go forward,  
 2 to continue with an alternate bonding concept for a  
 3 project like McCollum -- and I know this is all  
 4 hypothetical -- will eventually dry up the resources  
 5 that we currently have to do the paving and do the  
 6 roofs and do the asphalt and the dredging projects  
 7 we have coming up. That steady cash flow that we  
 8 have to take care of those, which is about one and a  
 9 half million dollar a year, if we keep dedicating  
 10 portions of that to pay debt, we no longer can take  
 11 care of those other projects without doing some other  
 12 kind of financing.  
 13 PRESIDENT GELWICKS: Correct, correct.  
 14 MR. CERMAK: I agree. I don't think our community  
 15 is hurt right now. I wouldn't honestly tell you that  
 16 I think our fund balances are healthy. We survive  
 17 year to year. Compared to our peers -- Who sends  
 18 us the report? Hynes?  
 19 MS. UTECHT: Yes.  
 20 MR. CERMAK: The state comptroller. I think  
 21 typically fund balances are 25% of a budget. I think  
 22 we're probably in the 4 to 5% range, which costs us

1 a little bit on our Moody's rating because the State  
 2 of Illinois also agrees that you should have 25% in  
 3 your coffers. And then you don't have to issue --  
 4 there's a number of philosophies on this -- then you  
 5 don't have to issue the alternate bonds to buy the  
 6 Finley property or to buy the Venard property or to  
 7 do some of the other things that we have in the past  
 8 because those are paid-up balances.  
 9 PRESIDENT GELWICKS: Could be. But back to my  
 10 earlier net flow discussion, if I read this correctly  
 11 since 2006 we have added to the bottom line almost  
 12 \$2 million --  
 13 MS. UTECHT: Part of that --  
 14 PRESIDENT GELWICKS: -- from where we were.  
 15 MS. UTECHT: Part of that is bonds.  
 16 MR. CERMAK: We have done good. The community  
 17 is not hurting.  
 18 PRESIDENT GELWICKS: Bonds from the standpoint  
 19 we didn't spend the total amount that we had gone  
 20 off and gotten because it didn't cost us as much as  
 21 we thought it was going to cost us.  
 22 MS. UTECHT: Right.

1 PRESIDENT GELWICKS: So I understand that. But  
2 we are \$2 million to the good from where we were five  
3 years ago.

4 MR. CERMAK: We're doing good. We have worked  
5 hard at that.

6 PRESIDENT GELWICKS: I understand that. But my  
7 whole point is is that if you -- And I will just use  
8 a number. If I am -- If I take the SEASPAR out of  
9 the equation for a second which is \$300,000 and we're  
10 talking about actual this year of seven million minus  
11 the three hundred -- so let's say 6.7 -- it's ballpark  
12 6.7, whatever -- if you took and decreased that by  
13 10% -- and again just to use a number -- that's  
14 670,000. If I have added to the coffers two million  
15 over the past five years, to be reducing this year's  
16 budget by six seventy to me isn't -- it's not obvious  
17 that it's hurting us financially. It's back to I  
18 would like to have the \$7,000. So seven hundred  
19 thousand versus seven is a huge difference. But the  
20 way we use it is towards one and a half million  
21 dollars capital. And if we're going to do some big  
22 capital projects we could fund them in a different

1 way anyway. So that's why -- It just seems to me  
2 that --

3 MR. CERMAK: You would have to fund those big  
4 capital projects. We don't have the money.

5 PRESIDENT GELWICKS: Absolutely. I understand  
6 that.

7 MR. CERMAK: That would be McCollum, that would  
8 be this building which could be when it's all said  
9 and done four to six million dollars, I guess, and  
10 then Barth come up for a couple of million for  
11 streambank -- not streambank -- the seawall shoreline  
12 and dredging. And those are all huge projects which  
13 we could not fund out of that capital program right  
14 now. What we're funding out of there are roofs and  
15 playgrounds and vehicles.

16 PRESIDENT GELWICKS: That's my whole point, Dan,  
17 is I don't think you could fund it out of here today  
18 without doing something extraordinary anyway.

19 MR. CERMAK: That's correct.

20 PRESIDENT GELWICKS: And why not do it in a way  
21 that in effect is more transparent? Meaning the  
22 rest of the board -- And again this is one person

1 speaking. You could get to the point where you have  
2 a board that only wants to go forward with doing that  
3 on a referendum basis. That makes life a lot more  
4 difficult. That is not what yours truly is suggest-  
5 ing. But the rest of the board might want to do it  
6 that way. That is not what I am suggesting. I am  
7 suggesting that I would be comfortable with just  
8 creating separate levies for those extraordinary  
9 projects and show them as a line item, this is  
10 extraordinary, versus doing the abatement process.

11 MS. MAHONEY: That's interesting because I do  
12 think the abatement thing is confusing to the average  
13 person.

14 PRESIDENT GELWICKS: I think I almost understand  
15 it.

16 MS. MAHONEY: I don't know. It's an interesting  
17 thing to think about.

18 PRESIDENT GELWICKS: That's why it's nice to  
19 have a workshop. It's nice to be able to talk about  
20 it in this context and not be making a decision in  
21 two minutes.

22 MR. SMITH: I like the idea because I walk in

1 here thinking as a taxpayer I want to say reduce the  
2 levy. We have got revenue from the cell towers,  
3 we're looking at nontax revenue sources, and the tax  
4 levy is half our budget. And it would be nice if  
5 more of that could be independent from my taxes.  
6 Then the other side is okay, operationally how do we  
7 do that; what can we cut. And it ends up being the  
8 capital. But that's a solution for the capital  
9 problem.

10 MS. MAHONEY: Do you think that would confuse  
11 people? I am just asking the question. Do you think  
12 people would find that confusing?

13 MR. SMITH: No, they would be angry because we  
14 levied a tax.

15 MS. ENGEL-ACCETTURA: Yeah.

16 PRESIDENT GELWICKS: Correct.

17 MS. ENGEL-ACCETTURA: We would not have -- We  
18 would not be able to do what we wanted to do as  
19 easily as we're doing it without calling attention  
20 to it. I think you would fill the room every time  
21 we wanted to do something.

22 MR. CERMAK: We have done it in the past and

1 that hasn't been the case.

2 MS. ENGEL-ACCETTURA: Really?

3 MR. CERMAK: It is the case -- It is generally  
4 the case when you put an issue out for referendum.  
5 But a limited bond or a nonreferendum bond is a simple  
6 agenda item that takes place in public, several  
7 hearings, and then the board votes on it. And I  
8 just have never seen -- Of course we haven't done  
9 one in many years. But I have not seen the room  
10 filled. I have seen them filled for an alternate  
11 bond issue which is how the board tried to finance  
12 the pool and recreation building at 59th and Main  
13 Street in the late '80s. And there's a provision in  
14 that alternate bond rule that's called a back door  
15 referendum. It gives the residents thirty days to  
16 get a petition together, get the signatures signed  
17 to put it on a ballot. And in that particular case  
18 Gordon Goodman created a group called Open Land  
19 Association. It was primarily a neighborhood group  
20 around 59th and Main Street. And they were successful  
21 in their petition drive. And they didn't defeat the  
22 project; they defeated the funding vehicle when it

1 went to referendum. I have never seen it with a  
2 limited bond or nonreferendum bond. You could be  
3 right. I just haven't seen it.

4 MS. ENGEL-ACCETTURA: It just sounds like it would  
5 bring attention and people would say well, we don't  
6 need that yet.

7 PRESIDENT GELWICKS: I think that's a valid  
8 argument, okay? It's a valid point.

9 MS. MAHONEY: It's the counterpart.

10 MR. CERMAK: We have seen this in other districts  
11 too. It all cycles. It comes all the way around.  
12 This community, I think, has been treated very well  
13 by the park board and the district operations. I  
14 think we're top-notch. I know stories of districts  
15 that used to be like that and they had -- for some  
16 reason or the other probably the elected officials  
17 decided to change the way it was managed. So what  
18 happened were the facilities were allowed or  
19 intentionally went downhill. It's an old referendum  
20 strategy. You no longer maintain the parks, you no  
21 longer maintain the asphalt, and pretty soon your  
22 capital infrastructure becomes decrepit. And then

1 the community wakes up and says stop, wait, wait,  
2 why isn't it like it used to be. And then that  
3 issue is put up on the ballot, and all of a sudden  
4 life is good back in DesPlaines, Illinois, which is  
5 the one I am thinking of.

6 PRESIDENT GELWICKS: But I also think, Dan,  
7 that in at least my lifetime these are extraordinary  
8 times.

9 MR. CERMAK: I am not saying that. I am giving  
10 you the cycling.

11 PRESIDENT GELWICKS: I understand. But I think  
12 you're right, everything cycles. Everything cycles  
13 one time or another. However, hopefully in the time  
14 that I am around this is a unique situation. And I  
15 think it would be prudent and a good service to the  
16 residents to think about that and not just do it the  
17 way it's always been done because that's the way it's  
18 been done. Because we recognize that it is a very  
19 different time and we act differently as a result.  
20 And so that's why I put it on the table.

21 MR. SMITH: If we would reduce the tax levy for  
22 a year, then to increase the levy we're still subject

1 to the CPI. We can't go back to where we --

2 MR. CERMAK: Yes, you can.

3 PRESIDENT GELWICKS: No, no.

4 MR. CERMAK: There's a three-year provision.

5 PRESIDENT GELWICKS: Just like the assessor has  
6 this capability he was talking about before because  
7 we were there a couple years ago --

8 MS. MAHONEY: We did that a couple years ago.

9 PRESIDENT GELWICKS: -- there's this three-year  
10 thing where you can use the highest of the last  
11 three years and use the CPI, I believe, against the  
12 highest of the last three years.

13 MR. SMITH: So we could levy a reduction and  
14 then next year the board could say well, we want it  
15 back again and go back to where we were because it  
16 was a bad idea.

17 PRESIDENT GELWICKS: That's correct.

18 MR. CERMAK: Right.

19 PRESIDENT GELWICKS: That's my understanding.

20 MR. CERMAK: That is correct.

21 MS. MAHONEY: And that did bring out quite a  
22 few people as I remember.

1 MR. CERMAK: I don't know. It's all blending  
 2 together in my head at this point.  
 3 MR. SMITH: That's happened?  
 4 MS. UTECHT: Yes.  
 5 MS. MAHONEY: Yes, sort of recently within the  
 6 last three.  
 7 MS. UTECHT: Five.  
 8 MS. MAHONEY: Five years.  
 9 MR. CERMAK: Now it's coming back. That's right.  
 10 MS. MAHONEY: But people were brought out for --  
 11 MR. CERMAK: For specific political purposes.  
 12 MS. MAHONEY: Thank you.  
 13 PRESIDENT GELWICKS: Again a different set of  
 14 circumstances there too because there was a signi-  
 15 ficant fund balance that made up the difference there  
 16 that was easy to use.  
 17 MS. MAHONEY: But it was all -- Yeah. But we  
 18 did do that.  
 19 PRESIDENT GELWICKS: Right.  
 20 MS. MAHONEY: That was part of that.  
 21 PRESIDENT GELWICKS: To answer your question --  
 22 MR. SMITH: Basically my question is if we levy

1 a tax reduction it doesn't have the compounding  
 2 effect. If we find out that we can't manage within  
 3 that budget we can go back to where we started.  
 4 PRESIDENT GELWICKS: Yes.  
 5 MS. UTECHT: You lose the current year.  
 6 MR. SMITH: You lose the year that you experi-  
 7 mented with it.  
 8 PRESIDENT GELWICKS: Right.  
 9 MS. MAHONEY: So I guess a question is what  
 10 percent is a percentage that we might want or dollar  
 11 amount, and then you work back to the -- what is the  
 12 dollar amount then if we would do that, you know.  
 13 You said 10% which would be \$600,000. What's that  
 14 number for \$600,000? Is it \$300,000? \$500,000?  
 15 PRESIDENT GELWICKS: What's that number?  
 16 MS. MAHONEY: That we're -- you know, that you  
 17 would reduce the levy.  
 18 PRESIDENT GELWICKS: Well, I was -- You know,  
 19 we have got one and a half million in capital is  
 20 what we normally end up with the budget for. And to  
 21 me the six hundred seventy gets it down to a million  
 22 ballpark. So 10% was a reasonable number to me.

1 MS. MAHONEY: Okay.  
 2 PRESIDENT GELWICKS: Because it didn't  
 3 eliminate your capital. It takes -- It might take  
 4 a half of your capital away.  
 5 MS. MAHONEY: It takes some of the capital away  
 6 with the concept that you would be -- you would be  
 7 putting it back in.  
 8 PRESIDENT GELWICKS: But what the village is  
 9 doing our residents are going to see significant  
 10 capital improvements in the park district, and they  
 11 don't have a clue that it isn't the park district  
 12 that's participating in that because we're all mixed  
 13 together in their minds.  
 14 MS. MAHONEY: They don't even have a clue what's  
 15 going on at Washington Park. You can't believe over  
 16 the last two weeks how many people have talked to me  
 17 and said what are you doing there? Why did you ruin  
 18 that park? Did you sell it?  
 19 MR. SMITH: What's the big hole?  
 20 MS. ENGEL-ACCETTURA: They don't read the paper.  
 21 MS. MAHONEY: They don't know. I mean seriously  
 22 I look at them -- And these are obviously people

1 that I think I know. And I look at them like okay,  
 2 where do I start? You know, I just don't know what  
 3 to say.  
 4 MR. CERMAK: Well, you can apply that to the  
 5 levies. We get very, very few -- We didn't receive  
 6 one comment last year thank you for keeping our levy  
 7 flat at my office. You individually may have. And  
 8 I don't think we -- Well, it's very, very atypical  
 9 that we get any comments on levies. I will say this  
 10 just to clarify something. Yes, we generally spend  
 11 about a million and a half, 1.6, 1.8 on capital  
 12 projects, but not all of that money comes from taxes.  
 13 We do significant fund transfers from 02, 03, previous-  
 14 ly the golf course --  
 15 MS. UTECHT: General Fund.  
 16 MR. CERMAK: -- General Fund, fund balances  
 17 from the Museum and Natural Areas funds. So I think  
 18 that makes up probably five or \$600,000 of that 1.5.  
 19 Is that close, Deb?  
 20 MS. UTECHT: Yes.  
 21 PRESIDENT GELWICKS: Which would still be there.  
 22 MR. CERMAK: Well, assuming that our fees and

1 everything runs along as it has been, yes, you are  
 2 correct, for next year.  
 3 PRESIDENT GELWICKS: Right, right.  
 4 MR. CERMAK: Right. I am just pointing it out.  
 5 I didn't want you to think it all came from taxes.  
 6 PRESIDENT GELWICKS: No, no, I didn't mean to --  
 7 MR. CERMAK: And you didn't, Bob.  
 8 PRESIDENT GELWICKS: I didn't mean to assume  
 9 that. I mean you could do an analysis that shows  
 10 where it actually is coming from. Bottom line is  
 11 whatever is left -- whatever is net at the bottom,  
 12 okay, really gets applied whether it came from fees,  
 13 reduction of expenses or taxes, extra -- or donations  
 14 or whatever, we basically transfer funds to capital  
 15 based on whatever the bottom line balances allow us  
 16 to move.  
 17 MR. CERMAK: That's absolutely correct. My  
 18 only concerns are -- I will give you my concerns  
 19 since this is a workshop setting. I want to maintain  
 20 operations. I need the money to maintain operations  
 21 and my staff. And I need some capital improvement  
 22 dollars to put a roof on this place, to put a roof

1 on Warrenville, to do the necessary things that we  
 2 need to do to get through. Now, you're only talking  
 3 one year. And I think that that would probably be  
 4 doable. I struggle with the step backwards. I  
 5 understand the concept, but I am the head custodian.  
 6 PRESIDENT GELWICKS: I understand.  
 7 MR. CERMAK: And I have all these people that I  
 8 have to think about and all of the forty-nine parks.  
 9 And I want to make sure that I can keep that all  
 10 intact. That's a philosophical statement.  
 11 PRESIDENT GELWICKS: No, that's your job. So I  
 12 appreciate that. I understand that. I understand  
 13 that.  
 14 MS. UTECHT: And if you went backwards and then  
 15 you approved going forward the following year, that  
 16 is going to be noticeable to the people on their tax  
 17 bill that why did the park district go up so much in  
 18 the current year.  
 19 PRESIDENT GELWICKS: That's true.  
 20 MS. ENGEL-ACCETTURA: And they would not  
 21 recognize --  
 22 MS. UTECHT: That it went down.

1 MS. MAHONEY: They would forget that year.  
 2 MR. CERMAK: In reality, Deb, I look at my tax  
 3 bill and I say oh, look, the school district went up  
 4 again. And I put it on the calendar and I go get a  
 5 beer. That's as far as I take it.  
 6 MS. ENGEL-ACCETTURA: That's what most people do.  
 7 MR. SMITH: I just look at the bottom line, did  
 8 the total number go up or down and by how much.  
 9 MR. CERMAK: Bob and I got a surprise last year.  
 10 I understand Montgomery Avenue was treated very well.  
 11 PRESIDENT GELWICKS: Seely wasn't.  
 12 MR. CERMAK: No?  
 13 PRESIDENT GELWICKS: So, you know.  
 14 MR. CERMAK: Could I -- Anybody have any  
 15 comments as long as we're workshopping?  
 16 MR. SMITH: Paul?  
 17 MR. CERMAK: Paul is saying what's an abate-  
 18 ment? You're right, Bob, the abatement and all of  
 19 those, that's a difficult -- they're difficult  
 20 concepts to understand the abatement and how all of  
 21 this works.  
 22 MS. MAHONEY: I think Deb had a real good point

1 about what people look at. And that's true, they're  
 2 going to see -- Even though on the tax bill I think  
 3 it says --  
 4 PRESIDENT GELWICKS: It's itemized.  
 5 MS. MAHONEY: It has the prior year, too,  
 6 doesn't it?  
 7 MR. CERMAK: She's right. They will look at it.  
 8 MS. MAHONEY: They will look at it but they won't  
 9 even read the prior year even on that tax bill.  
 10 MS. UTECHT: They will just notice how much it  
 11 went up, which organizations went up this year.  
 12 MS. MAHONEY: Yes. That's an interesting thing  
 13 to think about.  
 14 MR. SMITH: I think if we levied a reduction  
 15 from what I have heard it's going to get wiped up by  
 16 everybody's increase. And the only way we'd get any  
 17 benefit from that is if we had good press coverage.  
 18 MS. MAHONEY: Yeah. And it might get lost in  
 19 the --  
 20 MR. SMITH: It's going to have the effect of  
 21 making everybody else's stand out.  
 22 MS. MAHONEY: It'll get lost in the bottom line.

1 MR. SMITH: You had mentioned the Barth Pond work  
2 that's coming up. There was discussion at one time  
3 that the village might pay for some of that.

4 MR. CERMAK: Todd's working with the engineer  
5 to complete the report. And we believe the village  
6 has a responsibility for 100% of the dredging, which  
7 the preliminary report says the pond is filled up.  
8 It is generally a 5- or 6-foot-deep pond. It's filled  
9 up two to three to four feet in some places. So we  
10 don't have much water left. We believe that's their  
11 responsibility. Actually I believe the replacement  
12 of the seawall is also their responsibility. However,  
13 in the early '90s we split the cost to replace that.

14 So I think the program we'll submit to the  
15 village manager is that we think that they should  
16 pay 50% of the wall and 100% of the dredge. But we  
17 have to get the report first. And I want to put  
18 that report to the park board and let you see what  
19 it is. We're thinking in worst case it's a \$2  
20 million project.

21 MR. REESE: Right.

22 MR. CERMAK: Best case a million and a half.

1 MR. REESE: A million and a half, a little less.

2 MR. SMITH: Total?

3 MR. CERMAK: Total cost, right. I think they  
4 can fund that through the bond they issued for their  
5 stormwater which is \$25 million. I don't think they  
6 spent that all. I would bet they haven't spent that  
7 all.

8 MR. SMITH: That pond was originally built for  
9 stormwater, right?

10 MR. CERMAK: It was our first intergovernmental  
11 agreement with them.

12 MS. MAHONEY: That's still how it's used.

13 MR. CERMAK: Absolutely.

14 PRESIDENT GELWICKS: That might explain why it  
15 floods across 55th Street more in the past couple  
16 years than it has in the past. One of the contribut-  
17 ing factors to that problem could be the fact that  
18 it can only handle half as much water as it used to.

19 MR. CERMAK: Right. We're looking at some  
20 options for them too. We are looking at the concept  
21 of a pond expansion. Should they need more  
22 stormwater storage in those back areas back by the

1 YMCA, we are looking at a couple of options that may  
2 push that back a little bit and give them another  
3 acre or two acre feet of storage.

4 MR. REESE: I think up to eight to twelve.

5 MR. CERMAK: We're doing that as a member of  
6 the community. We're not doing it for any other  
7 purpose other than if they need it we can provide  
8 it, plus it adds to water-based recreation which we  
9 think is a pretty cool thing.

10 MS. MAHONEY: There won't be any --

11 MR. SMITH: Neighborhood backlash?

12 MS. MAHONEY: No. What's going on over at  
13 Sterling North, the pollution thing, will there be  
14 any part of that over there --

15 MR. CERMAK: No, no.

16 MS. MAHONEY: -- at Barth Pond?

17 MR. CERMAK: What's going on at Sterling North --  
18 And I am going to try -- Todd may be more up to  
19 speed on this than I am. They found a certain type  
20 of chemical that would require -- it's not necessarily  
21 dangerous but it would require removal. Probably  
22 something they used back in the day when they did

1 the sanitary work out there. That's expanded a little  
2 bit from where they originally thought that material  
3 or some kind of material might be including sludge  
4 from the old tanks that were out there. So that may  
5 add \$1 million to the cost of the project. I think  
6 the village is evaluating whether or not there are  
7 options for them. With that I know you met this  
8 afternoon with those people. You want to give a brief  
9 update?

10 MR. REESE: I think that's pretty accurate.

11 They're looking at three or four different options  
12 to try to hold their -- to contain costs or keep it  
13 within the budget or close. As Dan mentioned it could  
14 be as much as \$1 million more. So they have looked  
15 at reducing the size of the pond or the water-based  
16 recreation park, which we are not excited about. I  
17 think they're also floating it out there wondering  
18 whether we would offer to contribute towards the cost.

19 So what we agreed to today is they would do some  
20 additional soil sampling and try to refine the limits  
21 of the poor soils. If they can do that they will get  
22 a better handle on their costs. And then they will

1 bring that forward in about three or four weeks, I  
2 think, so we'll have a better idea then.  
3 But you asked about Barth Pond. We have  
4 had a peek at the preliminary draft or a portion of  
5 the draft report from that engineer. And they have  
6 done sediment sampling and water sampling and there  
7 are no issues.

8 MS. MAHONEY: There's nothing?

9 MR. REESE: No.

10 MS. MAHONEY: Well, that's good.

11 MR. CERMAK: It was one of our concerns going in.  
12 Because you don't know what's floating down the creek.

13 MS. MAHONEY: You don't know what's been in  
14 there or that's in their now that they didn't have a  
15 problem with back when.

16 MR. CERMAK: You're right.

17 PRESIDENT GELWICKS: Anything else on the levy?

18 MR. CERMAK: Okay. We'll proceed.

19 MS. UTECHT: The next step would be the resolu-  
20 tion in November and then as you said get it filed by  
21 the end of December and then the ordinance in  
22 December.

1 MR. CERMAK: Our main goal -- I think we have  
2 talked about a lot of interesting things tonight. I  
3 would suggest that during unfinished business after  
4 the board's had a chance to think about this we may  
5 want to bring it up and pick a number because we  
6 will need that.

7 MS. UTECHT: For the November meeting we will  
8 need a number.

9 PRESIDENT GELWICKS: Which November meeting is  
10 it? The workshop?

11 MS. UTECHT: First meeting in November. It's  
12 on TV, though. It's at the village.

13 MR. CERMAK: So we have another one in October.  
14 Perhaps we can discuss it again and pick either one  
15 of the options or a new option.

16 PRESIDENT GELWICKS: Okay.

17 MR. CERMAK: Then we can prepare some additional  
18 models for you to take a look at. Okay?

19 PRESIDENT GELWICKS: Thank you.

20 MR. CERMAK: Okay. Want me to go right to  
21 unfinished business?

22 PRESIDENT GELWICKS: Unfinished business.

1 MR. CERMAK: Okay. Blodgett House. I won't  
2 reread this information for you because I know you  
3 have seen it as well as the matrix on the back which  
4 was -- the budget estimates which were prepared by  
5 Gordon's group and Todd and Paul.

6 Primarily they will not have enough money  
7 to complete their work. What we're recommending --  
8 And this has been going on a long time. So we would  
9 as a staff like to button this thing up. We're  
10 recommending that they proceed with their work and  
11 complete it. If they have a shortfall, which we  
12 think they're going to have of approximately, I think,  
13 \$6500 or let's call it \$7,000, we're suggesting that  
14 we give them a short-term loan until one of two  
15 things happen. And that loan would be about \$7,000.  
16 They have a \$7,000 bond coming back from the village  
17 once they complete their checklist of village items  
18 to do. And we're saying repay us with that. Or  
19 they have a donation coming -- and I think you know  
20 all this -- from One Smooth Stone after the first of  
21 the year for another \$7500. So they have a little  
22 cash coming in. We're saying let's give them that

1 short-term loan and let them finish their work.

2 The remainder of the work, which we think  
3 right now is going to cost about \$35,000, we're  
4 suggesting that we work with them in order to coordi-  
5 nate the work and get some of the work that they have  
6 already done in regard to estimates and contractors  
7 to do the buttoning-up work. We want control of that  
8 work. We're saying we should pay for it and we  
9 should schedule it. We think that's going to cost  
10 us right about \$35,000 right now. But we're recom-  
11 mending that the board concur that we should use the  
12 \$50,000 in grant money that we receive from  
13 Representatives Pihos and Bellock or an amount up to  
14 \$50,000 because that thirty-five is an estimate. It  
15 it could run a little bit more, it could run a little  
16 bit less. We think with that formula we can jump on  
17 this thing beginning tomorrow, and we think we have  
18 a pretty good chance of getting it done by December  
19 31st.

20 PRESIDENT GELWICKS: Now, just refresh my  
21 memory. The Blodgett House proposal from the  
22 Heritage Preservation Corp. had multiple phases to it.

1 And they in effect are completing phase one, this  
 2 buttoning up. Some of it may have been in phase one,  
 3 but I think a lot of it was in an outer phase. But  
 4 because we're in effect buttoning it up and the  
 5 timeline has elongated for phase one into phase two,  
 6 we're basically taking some elements of what was phase  
 7 two and basically doing it in order to close up the  
 8 building in a way that allows it to stay that way  
 9 for an elongated period of time. Am I understanding  
 10 this correct?

11 MR. CERMAK: Todd?

12 PRESIDENT GELWICKS: Like air conditioning and  
 13 heating.

14 MR. CERMAK: That is correct. I am looking at  
 15 Todd because he may remember some of the components  
 16 in phase two or Paul. But I believe HVAC was part  
 17 of that phase two. That's really the big ticket item  
 18 here. The rest have -- they add up to a lot, but I  
 19 think the HVAC in this particular case is about  
 20 \$15,000. Then we have mold remediation and all those  
 21 things listed on the back of the -- exterior --  
 22 Some of them are really tiny items. Window blinds.

1 Who would have thought we needed window blinds? Well,  
 2 we do. We're going to have to put some up. Interior  
 3 security lights. Many of those things were -- The  
 4 alarm systems. Many of those things were planned  
 5 for the next phase. But due to the length of time  
 6 this has taken and the lack of funds being raised by  
 7 the group, unless this park board comes up with some  
 8 \$200,000, \$250,000 to do phase two and three, it's  
 9 going to sit for a while. And we can't tell you right  
 10 now that that would be a -- I think we're going to  
 11 run into more priority items here in the district,  
 12 roofs, asphalt, just maintaining facilities, and we  
 13 don't have that extra \$250,000 that we would move  
 14 up on a list for you. So yes, you're correct. Long  
 15 time to get to what you are saying. Right?

16 PRESIDENT GELWICKS: Oh, I think it's important  
 17 we understand where it is. So you are looking for a  
 18 motion for us to provide the additional funding that  
 19 they need for them to finish their phase one and then  
 20 give you the authorization to go bid to do the work  
 21 that's required to button it up?

22 MR. CERMAK: In an amount not to exceed \$50,000,

1 which is the grant money which we have from Pihos.

2 PRESIDENT GELWICKS: Right.

3 MR. CERMAK: That would give us the tools we  
 4 need to get this done.

5 PRESIDENT GELWICKS: Any other discussion?  
 6 Anybody want to make a motion?

7 MS. ENGEL-ACCETTURA: Can you tell me how that  
 8 grant money works? I mean what if we don't use it  
 9 for this project?

10 MR. CERMAK: We can use it for our infrastructure  
 11 projects. It's very loosely word. I think I attached  
 12 letters from Patti Bellock's letter. Her office is  
 13 more specific because she specifically called me and  
 14 said what's your major project. But they did get a  
 15 number of items that they could have picked and  
 16 chosen from. Sandra Pihos' letter just tells us get  
 17 your form in, get it in right away. That's her  
 18 office. That's how they do it. Typically they send  
 19 us the paperwork and we -- They have already sent  
 20 us the paperwork.

21 MS. UTECHT: Yes.

22 MR. CERMAK: We have already sent it back, and

1 we expect the checks to be issued with no further  
 2 action necessary, no follow-up from DECO. Is it  
 3 DECO?

4 MS. UTECHT: Yes.

5 MR. CERMAK: Department of Economics and  
 6 Commerce. But we can use it for anything we want.

7 MS. ENGEL-ACCETTURA: Are there repercussions?

8 MR. CERMAK: I think Patti would like to see it  
 9 used -- Patti is a museum supporter. She supports  
 10 the Ployboys. I think she's coming to a couple of  
 11 sessions. I think she's a strong museum supporter.  
 12 I think she would definitely like to see the \$35,000  
 13 used. Sandy, I haven't talked to her except briefly  
 14 on what kind of projects might you have. Patti we  
 15 have a little bit closer relationship with, and I  
 16 think she would like to see the money used there.

17 MS. MAHONEY: Did you see that?

18 MS. ENGEL-ACCETTURA: Yes. I just wanted to  
 19 know what the repercussions would be if we didn't  
 20 follow her directive or her --

21 MS. MAHONEY: Suggestion.

22 MR. CERMAK: Yeah. I think Patti would be less

1 likely to be as open next time with her --  
 2 MS. ENGEL-ACCETTURA: Wallet?  
 3 MR. CERMAK: -- wallet or one of the wallets  
 4 she governs.  
 5 PRESIDENT GELWICKS: Do we have a motion?  
 6 MS. MAHONEY: I lost what the motion was.  
 7 MS. ENGEL-ACCETTURA: Is it two separate parts  
 8 to this motion, one for the loan and then one for  
 9 the --  
 10 MR. CERMAK: You could do this: You could motion  
 11 to accept the staff recommendation as outlined --  
 12 presented in the September 22nd memo titled 1846  
 13 Blodgett House Completion Plan Recommendation, and  
 14 then we will abide and live by that.  
 15 MS. ENGEL-ACCETTURA: What if I would prefer  
 16 that we --  
 17 MR. CERMAK: Do something else?  
 18 MS. ENGEL-ACCETTURA: -- do something else?  
 19 MR. CERMAK: You would have to modify that  
 20 motion.  
 21 MS. ENGEL-ACCETTURA: I would like to modify  
 22 the motion.

1 MS. MAHONEY: She wants to make the motion.  
 2 MS. ENGEL-ACCETTURA: I don't really want to  
 3 make the motion. But I will make the motion we  
 4 accept the board proposal as presented with the  
 5 exception or earmarking up to and not to exceed  
 6 \$35,000 to complete the Blodgett House from the  
 7 funding that was given to us by Patti Bellock --  
 8 State Representative Patti Bellock and allow the  
 9 other \$15,000 to be used for other infrastructure  
 10 projects.  
 11 PRESIDENT GELWICKS: Is there a second?  
 12 MS. MAHONEY: I don't know what you just said.  
 13 MS. ENGEL-ACCETTURA: What I mean?  
 14 MS. MAHONEY: Yeah.  
 15 PRESIDENT GELWICKS: Instead of \$50,000 --  
 16 MS. MAHONEY: Instead of \$50,000 --  
 17 MS. ENGEL-ACCETTURA: Instead of fifty --  
 18 PRESIDENT GELWICKS: She wants to use --  
 19 MS. ENGEL-ACCETTURA: I would earmark the  
 20 thirty-five and let \$15,000 go to some other projects  
 21 like a roof or --  
 22 MS. MAHONEY: Okay. Thank you. Sorry.

1 MS. ENGEL-ACCETTURA: And \$7,000 I am fine, I  
 2 suppose, with a loan. But I think that that's my  
 3 motion.  
 4 MR. SMITH: Second.  
 5 MS. ENGEL-ACCETTURA: It could be modified and  
 6 open to suggestions.  
 7 PRESIDENT GELWICKS: We have a second. Any  
 8 other discussion?  
 9 MS. MAHONEY: Do you know -- Yes. Could I ask  
 10 another question?  
 11 PRESIDENT GELWICKS: Yes.  
 12 MS. MAHONEY: Do you know what -- Okay. They're  
 13 going to use the village bond money to pay for this  
 14 first cost.  
 15 MR. CERMAK: Yeah. They're in the hole 6500  
 16 bucks.  
 17 MS. MAHONEY: Okay. So what are they going to  
 18 do with the money that they get at the beginning of  
 19 the year? What are they going to do with that?  
 20 MR. CERMAK: I think they're calling that -- I  
 21 am going to use Gordon's phrase -- seed money for phase  
 22 two. They will need some cash of some denomination

1 to do their mailings, to do their administrative  
 2 operations. I don't have a handle on what kind of  
 3 number that might be.  
 4 MS. MAHONEY: Did they -- Okay.  
 5 MR. CERMAK: Assuming the One Smooth Stone still  
 6 is in a position to even give them the 7500 bucks.  
 7 I don't know.  
 8 MS. MAHONEY: I am just curious if that was  
 9 part of any conversation.  
 10 MR. CERMAK: We did talk about that.  
 11 MS. MAHONEY: It seems like a lot to have for  
 12 seed money. That \$7500 would normally have gone to  
 13 pay for some of the items of what's called the  
 14 button-up list.  
 15 MR. CERMAK: Right.  
 16 MS. MAHONEY: I mean if things were following  
 17 the original course.  
 18 PRESIDENT GELWICKS: Sure. But let's just say  
 19 they fold for whatever reason. It would be my  
 20 expectation that any monies that are left over would  
 21 get turned over to the park district given the fact  
 22 that it was -- I am not speaking for them, but that's

1 the understanding that I have at the moment.

2 MS. ENGEL-ACCETTURA: Is that what's in our  
3 contract with them?

4 MR. CERMAK: I don't think so. I think that's  
5 specific to the Blodgett House. But they are guided  
6 by the rules and regs of --

7 MS. UTECHT: 501-C-3.

8 MR. CERMAK: -- 501-C-3s. And I believe the  
9 reason they were started was specific to the house  
10 although I can't say that. And I don't know much  
11 about the legalities of the 501-C-3s.

12 MS. ENGEL-ACCETTURA: And I don't know much about  
13 them either. I mean I know what they are and what  
14 they represent, but I wouldn't know if the remaining  
15 funds, \$7,000 or whatever -- I mean if they had  
16 anything available I didn't know, excess, if that  
17 would automatically come to us.

18 MR. CERMAK: You would think so in an ideal  
19 world.

20 MS. ENGEL-ACCETTURA: It is certainly not ideal.

21 MS. MAHONEY: How confident are you of the  
22 numbers for the button-up? Do you think it could be

1 more?

2 MR. CERMAK: Well, I think certainly we can do  
3 it for -- The reason we want a little flexibility  
4 beyond that \$35,000 is because we're estimating at  
5 this point. So if we don't have the authority up to  
6 the \$50,000 and we have -- If we don't have the  
7 authority up to the \$50,000 and we exceed the thirty-  
8 five, we're just going to have -- I am going to have  
9 to make phone calls to you and say listen, I need an  
10 extra \$200 for a water heater. Because although we  
11 think we have a complete list, this is like construc-  
12 tion. And anybody that's ever been through it, you  
13 know the baseball metaphor of a curve ball happens  
14 every day. And that's why we wanted a little bit  
15 more flexibility.

16 MS. ENGEL-ACCETTURA: What happens if we don't  
17 give them the money?

18 MR. CERMAK: If we don't give them the money?

19 MS. ENGEL-ACCETTURA: Yeah, or we don't --

20 MR. CERMAK: If we don't, the building will go  
21 to a certain point and stop. Or the board has the  
22 authority to say you haven't fulfilled your obligation,

1 take it off our property, clean up the foundation,  
2 get it out, put the yard back like it was. And those  
3 are really the two options; either the work --  
4 We're recommending we proceed and finish this thing.

5 We think it's on our property and it would cause  
6 community concern should we try and take it out. So  
7 we'd like -- We have been anxious to wrap this thing  
8 up for a long time. We prefer -- I believe that it  
9 should -- I will let Todd speak for himself. I

10 believe we have to do these things to get this thing  
11 in shape so it can stand for anywhere from two years  
12 to twenty years. And it can if we do these things.  
13 If we don't do them we think we're in trouble; we  
14 think the building is in trouble.

15 MR. REESE: For some of them you risk the  
16 investment you already have made in the building.  
17 There's \$100,000 invested in it by others already,  
18 and to not do the last button-up you put that at risk.

19 PRESIDENT GELWICKS: Any other discussion? Roll  
20 call, please?

21 MS. RANK: Miss Engel-Accettura?

22 MS. ENGEL-ACCETTURA: Aye.

1 MS. RANK: Mr. Smith?

2 MR. SMITH: Aye.

3 MS. RANK: Mr. Gelwicks?

4 PRESIDENT GELWICKS: Aye.

5 MS. RANK: Miss Mahoney?

6 MS. MAHONEY: Nay.

7 PRESIDENT GELWICKS: Motion is approved.

8 MR. CERMAK: Okay. So the motion was we have  
9 the -- we can loan the \$7,000.

10 PRESIDENT GELWICKS: Right. And you have got  
11 the \$35,000 from Patti.

12 MR. CERMAK: And we have got thirty-five and I  
13 have to call you for anything over that.

14 PRESIDENT GELWICKS: Yep.

15 MR. CERMAK: We'll proceed as you have voted.  
16 That's all I have.

17 PRESIDENT GELWICKS: Any other unfinished  
18 business? I was going to ask you about your meeting  
19 with District 99, but you sent us a memo tonight.  
20 So I will assume that suffices for that for right  
21 now.

22 MR. CERMAK: We have got another one coming up.

1 We're arranging dates as we speak.  
 2 PRESIDENT GELWICKS: Another meeting?  
 3 MR. CERMAK: Yes.  
 4 PRESIDENT GELWICKS: Anybody have anything else?  
 5 Any new business? Anybody have new business? I  
 6 would like to understand this audit letter that we  
 7 got.  
 8 MS. ENGEL-ACCETTURA: It was a little bit  
 9 confusing.  
 10 MS. ENGEL-ACCETTURA: It was good that they  
 11 want to see a difference.  
 12 PRESIDENT GELWICKS: I have got it with me.  
 13 MR. CERMAK: I think Deb can give you the  
 14 basics. And we happen to have an in-house CPA over  
 15 there who's familiar with SAS 191. Go ahead, Deb.  
 16 MS. UTECHT: Basically it's a letter that the  
 17 auditors are required to provide when they make some  
 18 audit entries, which they did.  
 19 PRESIDENT GELWICKS: But they have made audit  
 20 entries in the past, right?  
 21 MS. UTECHT: Yes.  
 22 PRESIDENT GELWICKS: And I don't remember this

1 letter.  
 2 MS. UTECHT: It's new.  
 3 PRESIDENT GELWICKS: It's new because?  
 4 MS. UTECHT: It's a new requirement for auditors.  
 5 PRESIDENT GELWICKS: From?  
 6 MS. UTECHT: SAS. From the accounting profession  
 7 basically.  
 8 PRESIDENT GELWICKS: From the organization that  
 9 they are a part of?  
 10 MS. UTECHT: Yes.  
 11 PRESIDENT GELWICKS: Their government body.  
 12 MS. UTECHT: Yes.  
 13 PRESIDENT GELWICKS: So the district audit  
 14 resulted in audit adjustments. Every audit that I  
 15 have seen resulted in audit adjustments. So now we  
 16 have -- every time an audit goes through we get  
 17 another piece of paper and six lawyers have to look  
 18 at it before it gets sent to us.  
 19 MS. UTECHT: Yes.  
 20 PRESIDENT GELWICKS: Okay.  
 21 MS. UTECHT: Correct.  
 22 PRESIDENT GELWICKS: Do you have any other

1 comments?  
 2 MR. SMITH: No. The key part of the letter from  
 3 the accountant is in that top paragraph. They're kind  
 4 of doing these things and they're saying we checked  
 5 internal controls; but their control is management  
 6 and it's not our fault if they don't work although  
 7 we did look at them.  
 8 MS. MAHONEY: They say that all the time.  
 9 MR. SMITH: Right. This is the new way to say  
 10 it. Then they go on to say if there were any findings  
 11 during the audit that need adjustments from the books  
 12 and records -- But you said that always occurs.  
 13 PRESIDENT GELWICKS: But it's a significant  
 14 deficiency. This is a normal --  
 15 MR. SMITH: It is. In the accounting world if  
 16 they have to make an audit adjustment then the  
 17 organization did something wrong. Because if it was  
 18 perfect they wouldn't have to make any adjustment.  
 19 PRESIDENT GELWICKS: If it was perfect we  
 20 wouldn't have them.  
 21 MR. SMITH: That's right.  
 22 MS. ENGEL-ACCETTURA: Isn't it sometimes

1 subjective where one person thinks one thing should  
 2 go and another person thinks it should go somewhere  
 3 else?  
 4 PRESIDENT GELWICKS: I think the name at the  
 5 bottom speaks perfectly to this. Amen. Anybody  
 6 else have anything? We have an opportunity for  
 7 visitors. Paul's turn. Did we keep you awake  
 8 tonight?  
 9 MR. FYLE: Absolutely.  
 10 MS. ENGEL-ACCETTURA: Just before we adjourn,  
 11 back last summer there was a gentleman that came in  
 12 about I guess it was his son that had gotten hit with  
 13 a ball, and we didn't have an emergency kit or phone  
 14 number or anybody that they could call. Do you  
 15 recall? He was a visitor and he came and he said  
 16 his son was injured. And I just think that that --  
 17 Dan, I don't think you were here that meeting. I  
 18 think, Deb, you were.  
 19 MS. PFUNDHELLER: I went back and talked to him.  
 20 MS. ENGEL-ACCETTURA: I guess I would like a  
 21 follow-up on that. I think it's important enough I  
 22 would like to see us just follow up and not let it

1 be something that is not addressed.  
 2 MR. CERMAK: Oh, I think she did.  
 3 MS. PFUNDHELLER: We did. Lee was actually in  
 4 contact with him. And it wasn't -- the story wasn't  
 5 as portrayed that evening at the board meeting.  
 6 MS. ENGEL-ACCETTURA: Okay. I guess because  
 7 it -- Can you tell us?  
 8 MR. CERMAK: Was there a kit?  
 9 MS. ARNSMAN: There was a kit that was locked  
 10 up. Where it fell short is we had an independent  
 11 contractor who did not bring his own kit, and he  
 12 doesn't have a key to ours -- to our locked-up kit.  
 13 So we added it to the independent contractor agree-  
 14 ment that they must have one. If for some reason  
 15 they arrive and don't have one, they need to contact  
 16 us so it can be brought to them. It is now in the  
 17 their contracts.  
 18 MS. ENGEL-ACCETTURA: I guess I just thought it  
 19 was -- I had never -- I don't have kids that play,  
 20 so I wouldn't have thought about that. And I  
 21 thought it was important enough to follow up.  
 22 MR. CERMAK: That's good. But we do follow up

1 on those kinds of things.  
 2 MR. SMITH: It was negligence on the coach's  
 3 part. For years I coached park district soccer, and  
 4 the park district provides the first aid equipment.  
 5 And I took it to every practice and every game and a  
 6 lot of coaches didn't. It's like I can't tell you  
 7 how many games somebody got hurt and someone said --  
 8 the other coach comes over have you got an ice pack?  
 9 Where's yours? You have got two of them.  
 10 MS. ENGEL-ACCETTURA: Okay. I appreciate that.  
 11 I guess I didn't --  
 12 MR. CERMAK: Thanks for asking.  
 13 PRESIDENT GELWICKS: Reminds me of something  
 14 else, H1N1 or whatever the letters of the year are.  
 15 Do we do anything from a staff standpoint?  
 16 MR. CERMAK: You have got my resident expert  
 17 right there. She just got back from a county meeting  
 18 a week ago fully versed. All information goes out  
 19 to the other staff members. Go ahead, Deb.  
 20 MS. UTECHT: We sent a lot of information to our  
 21 staff. And the village will be having a (inaudible)  
 22 at the end of October, and they will be providing

1 flu shots for the employees. And they will also be  
 2 contacting the provider for the H1N1 flu shot when  
 3 that becomes available, and they will let us know  
 4 when that is available for our employees also.  
 5 PRESIDENT GELWICKS: So do we provide it to the  
 6 employees, I mean, on a gratis basis, or it's available  
 7 that day and you go and spend your \$29? Is that  
 8 what it is?  
 9 MS. UTECHT: Yes. And then you can get it  
 10 through here.  
 11 PRESIDENT GELWICKS: Reimbursed.  
 12 MS. UTECHT: Flexible spending or insurance.  
 13 MR. CERMAK: Furthermore some of the information  
 14 Deb has sent out to Sandy and Lee is then disbursed  
 15 among the staff as to how to prevent it.  
 16 MS. ARNSMAN: The hand sanitizers, yes.  
 17 MS. UTECHT: We have CDC information, the  
 18 county information, flu.gov, you know, H1N1. We  
 19 have manuals, books, posters up at different locations.  
 20 PRESIDENT GELWICKS: Sure. I was more interested  
 21 in the availability of the flu vaccine for the  
 22 individuals and how that was done. What about for

1 the active adult group? Do we do anything for them?  
 2 MS. ARNSMAN: Nothing specifically. I know Toni  
 3 had worked on guidelines that she put together for  
 4 the preschool program, but I don't know whether or  
 5 not she rolled that out to the active adult center.  
 6 I didn't see anything about shots included in that.  
 7 It was more what we'll do in the event that we have  
 8 a suspected case.  
 9 MS. UTECHT: For the H1N1 the seniors are not  
 10 an at-risk population. It's the people under age  
 11 twenty-five that are at risk because they believe  
 12 there may be some built-up immunity as you get older.  
 13 And so obviously health care workers and the  
 14 children will be getting the vaccine first.  
 15 PRESIDENT GELWICKS: So do we -- In a similar  
 16 way we just provide the information to the preschool  
 17 people in terms of what to do.  
 18 MS. ARNSMAN: Information on what to watch for,  
 19 what to do if you suspect, and what we'll do in  
 20 response if somebody reports a case.  
 21 PRESIDENT GELWICKS: Okay. Thanks.  
 22 MR. CERMAK: It's gone to the extreme where they

1 have actually suggested that we have a plan in case  
 2 the entire office is out for ten days. Right?  
 3 MS. UTECHT: Yeah. They're talking about  
 4 potentially 50% of the population. And we have our  
 5 continuity plan.  
 6 PRESIDENT GELWICKS: Right.  
 7 MR. CERMAK: So if you call the office --  
 8 MS. MAHONEY: 50% of the time you will get  
 9 somebody.  
 10 MR. CERMAK: Yeah. We can't help it. It's the  
 11 virus.  
 12 PRESIDENT GELWICKS: Okay. Motion to adjourn?  
 13 MS. ENGEL-ACCETTURA: I will make a motion to  
 14 adjourn to executive session under Section 2(c)(5)  
 15 of the Open Meetings Act for discussion of land  
 16 acquisition respectively.  
 17 MS. MAHONEY: Second.  
 18 PRESIDENT GELWICKS: Roll call please?  
 19 MS. RANK: Miss Engel-Accettura?  
 20 MS. ENGEL-ACCETTURA: Aye.  
 21 MS. RANK: Miss Mahoney?  
 22 MS. MAHONEY: Aye.

1 MS. RANK: Mr. Gelwicks?  
 2 PRESIDENT GELWICKS: Aye.  
 3 MS. RANK: Mr. Smith?  
 4 MR. SMITH: Aye.  
 5 PRESIDENT GELWICKS: We are adjourned to  
 6 executive session.  
 7 (Which were all the proceedings had  
 8 at the meeting of the above-entitled  
 9 cause.)  
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1 STATE OF ILLINOIS )  
 ) SS.  
 2 COUNTY OF C O O K )  
 3  
 4 I, MARLANE K. MARSHALL, C.S.R., a  
 5 Notary Public duly qualified and commissioned for  
 6 the State of Illinois, County of Cook, do hereby  
 7 certify that I reported in shorthand the proceedings  
 8 had at the meeting of the above-entitled cause, and  
 9 that the foregoing transcript is a true, correct,  
 10 and complete report of the entire proceedings so  
 11 taken at the time and place hereinabove set forth.  
 12  
 13  
 14 \_\_\_\_\_  
 MARLANE K. MARSHALL  
 Notary Public  
 15 CSR License #084-001134  
 16  
 17 My commission expires:  
 March 13, 2012.  
 18  
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