

**FLAGG-ROCHELLE COMMUNITY PARK DISTRICT  
SPECIAL BOARD MEETING  
November 14, 2011 6:30 PM  
Spring Lake Marina**

**Call to Order:**

- A special meeting of the Board of Commissioners, Flagg-Rochelle Community Park District, was held at the Spring Lake Marina, 121 South Eighth Street, Rochelle, Illinois on November 14, 2011. The meeting convened at 6:31 P.M. President Roger Bunger presiding.

**Pledge of Allegiance:**

- The Pledge of Allegiance was led by Commissioner Bunger.

**Roll Call:**

**Commissioners Present**

Roger Bunger  
Mic Brooks  
Richard Ohlinger  
Terry Dickow  
Christa Seebach  
Marshall Norcross

**Commissioners Absent**

Steve Hudson

**Staff Present:** Ray Schwartz, Interim Executive Director and Sarah Kilmer, Executive Assistant/Financial Manager.

**Approval of Agenda:**

- Commissioner Ohlinger moved to approve the agenda of the November 14, 2011 special meeting. Commissioner Norcross seconded the motion; the motion carried unanimously.

**New Business:**

- **Approval of Auditor's Adjustments:**
  - Commissioner Brooks moved to approve the Auditor's adjustments for fiscal year 2010-2011, as presented. Commissioner Ohlinger seconded the motion; the motion carried unanimously.
- **Approval of the Fiscal Year 2010-2011 Audit:**
  - Commissioner Seebach moved to approve the fiscal year 2010-2011 audit. Commissioner Norcross seconded the motion; the motion carried unanimously.
- **Approval of the Auditor's Invoice:**
  - Commissioner Ohlinger moved to approve the Auditor's invoice for fiscal year end 2011, in the amount of \$11,725.00. Commissioner Brooks seconded the motion; the motion carried unanimously.

- **Review of the Tax Levy Ordinance for the Fiscal Year Beginning May 1, 2011 and Ending April 30, 2012:**

- Linda Matkowski presented a slideshow:
  - Levy Process Review.
    - ❖ Why is the Levy important?
    - ❖ The property tax cycle compared to the fiscal cycles.
    - ❖ Rochelle resident tax rates.
    - ❖ Relationships between Equalized Assessed Valuation (EAV), tax rates and tax bills.
  - Levy Calendar.
    - ❖ Levy year 2011 revenue.
    - ❖ Levy hearing.
  - Levy Calculations.
    - ❖ Levy calculations.
    - ❖ Historical and projected EAV information.
    - ❖ Total tax rate, historical and projected information.
    - ❖ Total taxes across all funds.
    - ❖ Distribution of taxes between operating funds.
    - ❖ Actual levy information compared to projected levy information.
    - ❖ The impact to the homeowner for the Park District Tax Levy.

**Comments from the Public:**

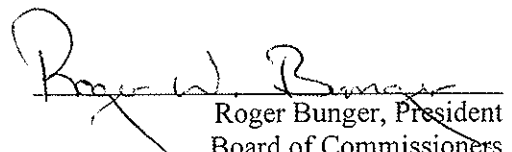
- Resident Frank Frisch spoke on the following subjects: auditor's adjustments, understanding EAV's, budgeting processes, bonds, museum funds, tax bills, park locations and tax assessors.

**Adjourn**

- There being no further business to conduct; Commissioner Dickow moved to adjourn the meeting at 7:49 PM. Commissioner Norcross seconded the motion; the motion carried unanimously.



Sarah D. Kilmer, Recording Secretary  
Flagg-Rochelle Community Park District



Roger Bunger, President  
Board of Commissioners  
Flagg-Rochelle Community Park District

December 19, 2011  
Date Approved