

**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:

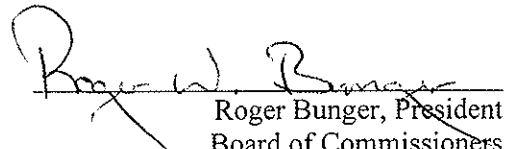
- Resident Frank Frisch spoke on the following subjects: auditor's adjustments, understanding EAV's, budgeting processes, bonds, museum funds, tax bills, park locations and tax assessors.

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