

Local Government News

A Short Course In Holiday Displays

Can a park district display a creche surrounded by traditional Christmas holiday symbols like Santa Clause and Rudolph in the community center? Should the Mayor and City Council approve the installation of a nativity scene and a menorah in front of City Hall or the police station for the month of December? Every year, these questions plague public bodies. Although court cases are confusing, an awareness of the law governing such displays may help elected officials decide what to do this season.

THE ESTABLISHMENT CLAUSE of the Constitution's First Amendment has been broadly interpreted by our U.S. Supreme Court as prohibiting government's endorsement or favoring of religion in general or of any particular religion. This prohibition must often be balanced against the equally compelling constitutional right of freedom of private expression, including religious viewpoints.

When an individual or group requests permission to display a religious symbol on government-owned property, or when a public entity such as the state or one of its "political subdivisions" like a school, park or village desires or is asked to erect a traditional religious display during the "Christmas" holiday season, these rights may conflict with one another. What guidelines should be applied to resolve such conflicts?

The first analysis is whether the location for the proposed display has been designated or used as a public forum by the governmental entity. If it has, then certain rights of access will accrue to the citizenry. Under prevailing law, a "public forum" is public property which is traditionally held in trust by the government for the public, and is devoted to assembly and debate. The government must permit access to



"Season's Greetings' looks O.K. to me. Let's run it by the legal department."

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public areas in a manner which does not abridge the freedom of individual expression guaranteed by the First Amendment, but may impose reasonable time, place and manner restrictions upon the use of a public forum to promote a compelling and narrowly drawn government interest.

In *Grutzmacher v. Public Bldg. Comm. of Chicago*, 700 F.Supp. 1497 (N.D. Ill. 1988), our federal district court concluded that the Daley Center Plaza in Chicago, given its history of accommodating a multitude of expressive ideas, is a "quintessential" public forum and must tolerate all forms of constitutionally-protected expression, including religious opinion. To exclude religious displays from the Plaza would frustrate the Constitution, by discriminating against persons or organizations with religious beliefs.

The court observed that "religious expressive conduct in a traditional public forum enjoys the same protections afforded political, artistic, or other types of protected speech under the First Amendment." Therefore, the Daley Center must be administered "without discrimination against persons who would use it regardless of their religion or regardless of their abstention from religion."

This prevailing view was relied

upon in 1989 by the U.S. Supreme Court in *County of Allegheny v. ACLU*, when it found that the display of a creche on the grand staircase of the County Courthouse delivered a religious message because it was located in the center of the Courthouse and at a distance from the rest of the holiday exhibition; thus, it was unconstitutional. More recently, the Seventh Circuit approved a county regulation barring all private displays from the county building. (*Grossbaum v. Indianapolis-Marion County Bldg.*, 100 F.3d 1287.)

In *Capitol Square Review and Advisory Board v. Pinette*, 515 U.S. 753 (1995), the U.S. Supreme Court considered whether the Ku Klux Klan could be prohibited from erecting a cross on Capitol Square, the statehouse plaza in Columbus, Ohio. By statute, that site is a forum for discussion of public questions and public activities. To use the square, a group must simply fill out an application and meet "speech neutral" criteria. In *Pinette*, the Court found that such a display was private religious speech fully protected under the First Amendment.

The Court premised its conclusion on the standards enunciated in its earlier rulings, in which the Court also found that the government did not

sponsor the expression; the expression was made on public property open to the public for speech; and permission to use the property was requested through the same application process and on the same terms required of other private groups.

These cases tell us that any area owned or controlled by a public body which, over time, has become available to the public for a variety of constitutionally-protected communication and activities must be available for the display of religious symbols sponsored by private organizations. Conversely, if the public space is not a true public forum, the government can prohibit all displays.

To the extent that the public body can disassociate itself from particular religions and from the endorsement of or "entanglement" with religion in general, the public body can sponsor winter holiday displays that include such items as Christmas trees and other Christmas symbols, creches, menorahs, and materials representing the African-American holiday of Kwanza.

Especially where the government is the sponsor but even when the display belongs to a private entity, officials should consider the following factors in evaluating whether a display has the effect of advancing or endorsing religion:

1. the location of the display;
 2. whether the display is part of a larger configuration including non-religious items;
 3. the religious intensity of the display;
 4. whether the display is shown in connection with a general secular holiday;
 5. the degree of public participation in the ownership and maintenance of the display;
 6. the existence of disclaimers of public sponsorship of the display.
- If any doubt remains after a careful analysis, the public body should consult its attorney.

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Local Government News

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PUBLIC RECORDS

Attorneys' Fees Under the Illinois Freedom of Information Act

In light of the public's increasing awareness of their rights under the Freedom of Information Act, and recent efforts to criminalize violations of the Act, public entities should take note of this recent appellate court decision.

THE CASE OF *DUNCAN Publishing Co. v. City of Chicago* can serve as a lesson for every public entity. The saga that resulted in a lawsuit began in early 1996, when the plaintiff publisher asked the City for certain public records under the Freedom of Information Act ("FOIA") for a description of the manner in which electronic data processing records could be obtained in a form intelligible to individuals without computer skills, and for copies of previous FOIA requests that the City had denied.

Receiving no response from the City, the plaintiff appealed directly to the Mayor, who also did not respond. Several weeks later, the City's FOIA officer advised plaintiff that the records would be available shortly, but no records were produced. The publisher then sought relief from the courts. Ultimately, the City provided the requested records to plaintiff in fragments over a one-year period while the court case was pending.

After a hearing, the trial court found in favor of the City, noting that the request was for an "incredible" number and type of documents, and that the City had responded as best it could. Because plaintiff did obtain the records without need for a court order, the trial court denied the plaintiff's request for attorney's fees which can be granted under FOIA if a party

"substantially" prevails. The publishing company appealed that decision.

The First District Appellate Court first concluded that the claim regarding the City's failure to comply with the FOIA request was now "moot"—that is, a controversy no longer existed because the City had complied with the request. The court nevertheless determined that the motion for attorney's fees was not moot, reasoning that a court order compelling the disclosure of records is not a prerequisite for an award of fees. "Rather, the inquiry is whether the filing of suit was reasonably necessary to obtain the information and a causal nexus exists between the action and the agency's surrender of the information."

Applying this standard to the facts before it, the appeals court concluded that the City violated the FOIA by failing to turn over the requested records in a timely manner, and that an examination of the facts by the trial court would be appropriate to discover whether the lawsuit had been necessary to prompt the City's compliance. Because the trial court failed to give plaintiff an opportunity to be heard on this issue, the appellate court ruled that the trial judge was in error and returned the case for further hearings on the issue of attorney's fees.

On an ancillary issue as to where copies of FOIA denials should be maintained, the appellate court agreed,

with one judge dissenting, that the City's current method of maintaining central files within individual City departments was sufficient under the Act. Thus, it was not necessary that the City maintain a single central file of all FOIA denials issued by the City.

Although the City prevailed so far, there is a message for public bodies in the *Duncan* decision. When a public entity does not respond promptly as required under FOIA, and the requester of the records is forced to file a complaint in order to obtain compliance, that entity places itself at risk of having to pay attorney's fees even if the records are ultimately disclosed.

When public records requested are eligible for any of the authorized extensions of the initial seven-day response period, then the public entity should cite the applicable section in a timely response to the party asking for the records. Similarly, if the request is unduly burdensome, the public entity should not simply ignore the request or delay its response, but should, as FOIA provides, advise the requester of its determination and offer to work with the individual to narrow the request to a manageable level. Taking these steps is not only a duty under the Act, but will serve the public entity well if it finds itself before a judge because a dissatisfied citizen files a lawsuit.

(Duncan Publishing v. City of Chicago, 709 N.E.2d 1281 (1st Dist. 1999))

ETHICS REGULATIONS

State Gift Ban Act: The Confusion Continues

In our last Newsletter, we reviewed the complexities of the State Gift Ban Act. Originally intended to address public concerns over state officials accepting gifts from lobbyists or special interest groups, the Act was hastily amended to include local governments and school districts but failed to provide clear direction to those entities. Subsequent efforts by local governmental groups did not bring legislative relief. Now the Illinois Attorney General has thrown a few new curves.

SINCE THE PASSAGE OF THE STATE Gift Ban Act, elected and appointed officials have wondered how to enforce it. On June 30, one day prior to the compliance deadline, the Illinois Attorney General (“AG”) issued an opinion answering several questions from States Attorneys regarding the implementation of the Act by units of local government and school districts. (Att’y Gen. Op. 99-007)

What are the Attorney General’s answers and how will they impact local public entities? Will our courts rely on them?

1. Are units of local governments and school districts required to appoint ethics officers?

The AG concluded that local government units are not required to adhere to the strict directives of the Act, but have discretion in formulating policies within its parameters. Moreover, because ethics officers have limited duties, local governments are not obligated to appoint ethics officers. Nevertheless, the AG suggests that “ethics officers have the potential to provide valuable services to the officers and employees of the units of local government and of school districts,” and that those public entities should “give strong consideration to creating such a position.” Since most public entities have already created the

position of ethics officer, it appears best to maintain it although there is no requirement to do so. Another approach is to give the chief executive officer the right, but not the obligation, to appoint such an officer.

2. Are units of local government and school districts required to create local ethics commissions?

Many state associations, including the Illinois Municipal League, the Illinois School Board Association, and the Illinois Park and Recreation Association, recommended their members should not create local ethics commissions, but should submit complaints against officers and employees to the State Legislative Ethics Commission (“State Commission”) which processes complaints against state employees pursuant to Sec. 60 of the Act. By narrowly interpreting “governmental entity” as used in the Act, the AG determined local public entities are not included in the definition; thus, the State Commission does not have jurisdiction over complaints against their officers and employees. If local public entities cannot utilize the State Commission, then they must identify or create an adjudicatory body or establish a local ethics commission with the ability to conduct hearings and protect the due process rights of persons who are the subject of complaints.

Recognizing that the Act is silent

on the duties and powers of a local ethics commission and the composition of the commission, and foreseeing how an “ethics” commission may be used for political retribution, the AG suggests that any local commission consist of at least three bipartisan members, and that the commission should investigate written complaints, conduct hearings and issue recommendations regarding disciplinary action. What constitutes an appropriate alternative adjudicatory body to consider complaints under the Act? Could a municipality use an in-house hearing officer to render decisions on ethics violations? Certainly, the in-house adjudication procedure offers the due-process protections recommended by the AG.

Once the State Commission returns complaints from local governmental entities and school districts to the referring governmental body, we will likely see a rash of amended ordinances creating or empowering local commissions. In anticipation, local ordinances can provide for the right to appoint commissioners when complaints are filed or are returned by the State.

3. Must local government units and school districts follow the complaint procedures set forth in Sec. 60?

Finding that Sec. 60 does not state

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Gift Ban, cont'd.

whether it applies at the local level, the AG concluded that units of local government and school districts are not required to adopt its complaint procedures if they develop alternative procedures substantially in accordance with the Act. The AG cautioned, however, "that the more a unit of local government's or a school district's procedures deviate from the State Acts, the greater the chance that the procedures may be vulnerable to a legal challenge."

4. *Who will enforce the recommendations of the local commission?*

Under the Act, the local commission can impose a fine but cannot take disciplinary action against an officer or employee which is reserved for the "ultimate jurisdictional authority" of a unit of local government or school district. Although the Act does not grant an "ultimate jurisdictional authority" the power to remove an elected officeholder from office, other officers and employees are subject to the full range of discipline described in the Act. The AG determined that the ultimate authority *for an elected official* shall be the local governing body and *for employees* shall be the elected or appointed official, or the subsidiary body of a unit of local government or school district which, independent of the provisions of the Act, has the power to discipline the particular employee.

5. *Can a State's Attorney enforce local ordinances?*

According to the AG, in the absence of an intergovernmental agreement between a local public entity and a county board, a State's Attorney is under no *statutory* obligation to prosecute violations of any local ordinances or policies except those of the county, but his opinion does not address whether a State's Attorney could *choose* to prosecute such violations.

6. *Are meetings of a local ethics commission subject to the Open*

Meetings Act? Are documents generated subject to the Freedom of Information Act?

The Act amends the Open Meetings Act and FOIA to exempt proceedings conducted and documents generated under the Acts. According to the AG, this exemption applies only to *state* commissions and officials because local governments are not technically under the provisions of the State Gift Ban Act. Local governments could, however, still take advantage of existing protections and exemptions in the Acts.

7. *Will the Attorney General provide legal advice to local ethics commissions?*

The AG clearly and unequivocally answered this question, "No."

We suspect that none of the local ordinances or resolutions passed by units of local government or school districts anticipated the AG's Opinion and the requirements it imposes on local public entities. Moreover, State legislative leaders have given conflicting views of the Opinion. What should a local government or school district do?

A crisis may occur when the State Commission starts returning local complaints to their sources. Local governmental entities will either amend their ordinances or resolutions to create local commissions or sue the State to force the State Commission to hear their complaints. More likely, the practical choice will be to create a local ethics commission rather than battle the State, unless the war is waged by one of the state-wide associations.

As time goes on, the courts may resolve certain problems, and there is always hope the General Assembly will reconsider its earlier actions and eliminate local governments and school districts from the mandates of the Act. In the meantime, those Bulls tickets and boat rides should be graciously refused.

LEGISLATIVE UPDATE

The Deadline For Adopting Investment Policies Is Near

THE PUBLIC FUNDS INVESTMENT Act requires public entities to adopt written investment policies by *January 1, 2000*. (30 ILCS 235/2.5.) Among other things, investment policies must include:

- A list of authorized investments;
- A rule establishing the standard of care that must be maintained by the persons investing the public funds (such as the "prudent person rule");
- Appropriate investment guidelines reflecting the nature, purpose and amount of funds in any portfolio;
- An appropriate diversification policy;
- Guidelines regarding collateral requirements and for contractual arrangements for the custody and safekeeping of that collateral;
- A loss prevention policy;
- An identification of the chief investment officer who is responsible for establishing internal controls and written procedures for the operation of the investment program;
- Appropriate performance measures;
- A periodic review policy;
- A policy establishing at least quarterly reports of investment activities from the chief financial officer;
- A policy regarding the selection of investment advisors' money managers, and financial institutions;
- A policy regarding ethics and conflicts of interest.

Variations in the policy are permissible, depending on the nature, purpose and amount of funds within the portfolio. Once adopted by a public entity's governing board, the policy must be available to the public at the main administrative office. If you had a policy before the amendatory act, it should be reviewed by your attorney and financial officer for compliance with the requirements.

PUBLIC FACILITIES

Turning That Dream Project Into Reality

Public officials are periodically charged with the daunting task of managing the design and construction of public facilities with inadequate time and funds. In addition, an unforgiving public will second guess every decision and attribute blame for problems that inevitably occur. A full understanding of the process and options for managing public works projects can help minimize obstacles to their successful completion.

THE FIRST STEP IN ANY PROJECT IS the choice of format for delivering the desired project. The most commonly used methods are 1) the general contractor format; 2) the design/build format; and 3) the construction manager format.

General Contractor Format

Under this format, a public entity contracts with an architect or engineer for the design of the facility, and then, after bidding, enters into another contract with a general contractor for completion of the entire project. The "general" is responsible for hiring subcontractors and managing the project. During construction, the design professional periodically visits the site to determine whether the work is proceeding in conformity with the design. The design professional contract may include additional services, such as full-time supervision and inspection during construction.

An advantage of this format is that the design professional and the general contractor can, to a certain extent, serve as a check on one another. In addition, a single contract means *one source of responsibility* for problems that occur. Beware, however, that the general contractor's excellent reputation in its field does not guarantee good management.

Design/Build Format

To avoid separate contracts for design and for construction, the industry has developed a design/build agreement which combines project design and construction into one contract. When the nature of a project allows design and construction to be undertaken concurrently, such as for a school addition, a design/build format may lead to faster delivery at less cost. If a public entity's staff does not have the time or expertise to supervise the project, however, then no one protects the public interest.

Since both the Local Government Professional Services Selection Act (the "Act"), which controls the hiring of architects and engineers for the project design, and public bidding requirements for construction must be addressed, the design/build format may not work for non-home rule municipalities or other entities. After complying with the Act's less restrictive bid selection process, a non-home rule municipality needs a two-thirds vote of the aldermen or trustees holding office to avoid the bidding process. Such a vote could subject any municipality to criticism.

In an attempt to overcome these difficulties, the industry has developed two-part design/build contracts. The first portion addresses the design,

while the second addresses construction. Although the designer's familiarity with the project may give it an advantage in the bidding process, the entity hired for the design may not win the construction bid. Splitting the work into two distinct parts eliminates the potential efficiency to be gained by a simultaneous performance of the design and build portions of the project.

Construction Manager Format

In the last decade, construction managers have become more prevalent in the construction process. Their primary roles are to provide the staff and expertise to manage the project and to serve as an advisor to the owner. To eliminate advertising for one general contractor that is charged with completion of all the work, the manager will assist the entity in directly bidding out the numerous divisions of work.

Depending on project complexity, numerous bid packages could be required. The total number of bids need not be requested at once, but can be spaced throughout the project as the various divisions of work become relevant. Under this format, the construction manager coordinates the activities similar to a general contractor. In return for the manager's fee, the owner saves the profit that would have been earned by a general contractor.

Under a second type of construction manager format, the manager accepts financial responsibility for completing the project within a "guaranteed maximum price." In many of these contracts, a "guaranteed maximum price" is an illusion because a number of events will trigger an increase in the cap, or the amount for contingencies is so high that it will be difficult to exceed the stated maximum.

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Blended Formats

The above formats are not mutually exclusive. For example, a construction manager could be hired to administer a design/build project or to advise an owner using the general contractor format. Architects or engineers can also be hired to perform

construction management services.

There is no simple answer for concluding which format is best. In evaluating which method to use, a public official should consider: 1) the entity's prior experience with a design professional or construction manager; 2) the project size, complexity and time

constraints; 3) the level of staff's expertise; 4) the amount of time staff can realistically devote to the project; 5) budgetary constraints; 6) the comfort level public officials may have with one format over another; and 7) the flexibility of bidding rules for the particular entity.

LEGISLATIVE ALERT

Governor Signs TIF Reform Legislation (P.A. 91-478)

TIF reform legislation, long the subject of negotiations among municipalities, other taxing districts and tax increment financing associations, will take effect on November 1, 1999. Those municipalities contemplating the establishment of new tax increment financing districts in their communities or intending to amend existing districts or existing redevelopment plans and projects should act quickly if they prefer to work under the existing TIF Act.

Some of the changes in P.A. 91-478 are helpful to municipalities and some may discourage new TIF districts or, at the very least, add to their cost, because of the increased burdens placed upon municipalities.

Among the amendments:

1. Eligibility Criteria

The standards for establishing "blighted" and "conservation" areas are the same, but now are defined rather than simply being listed. This specificity will permit greater uniformity in the application of the criteria and make it easier to identify the factors. Some definitions are more restrictive.

2. Joint Review Board ("JRB")

(a) Township and fire protection districts have been added to the JRB; (b) the evaluation of amendments to redevelopment project areas and plans is now part of the JRB's task; and (c) although the report remains a non-binding recommendation, the municipality must defer action on creating a TIF district and meet with the JRB within 30 days of its report to "resolve differences" if the JRB rejects the redevelopment plan and the eligibility report. If those efforts fail, the municipality may still proceed to adopt the plan and establish the area but needs a three-fifths vote of the corporate authorities to do so.

3. Prohibited TIFs

Golf courses and recreating areas used for fishing and camping cannot be TIF Districts.

4. Redevelopment Project Costs

(a) The redevelopment plan must contain an *itemized list* of estimated costs; (b) professional service contracts (except for architects and engineers) cannot exceed three

years; (c) municipalities may not be paid for annual administrative costs due to "general overhead" but can be paid for such costs directly resulting from the TIF District; (d) municipalities can use TIF funds for a public building if it replaces one demolished to accommodate private investment; (e) the new rules which govern TIF financing of public works structures are very strict; (f) no financing is permitted for retail entities relocating from an area within 10 miles, but outside of, the District; and (g) by means of certain formulas, school districts can receive payments for increased costs due to new assisted housing units.

5. Registry

Municipalities must maintain a registry for "interested parties" entitled to receive various required notices.

6. Annual Reports

The Act has added new requirements to the already detailed annual reports to be filed and sent to the taxing districts and other designated persons.

7. Feasibility Study

Specific information must be included in the ordinance or resolution authorizing a feasibility study of any proposed redevelopment project area. Moreover, if the proposed plan anticipates displacement of residents from 10 or more inhabited residential units, a *housing impact study* must be included in the feasibility report.

When does P.A. 91-478 take effect?

The effective date of the amendments is November 1, 1999, but the legislation does not apply to any municipality that has adopted an ordinance or resolution fixing a time and place for a public hearing on a proposed redevelopment area and redevelopment plan and project or amendments thereto, or, before July 1, 1999, that has passed an ordinance or resolution approving a feasibility study but has not adopted a redevelopment plan and project or designated a redevelopment area. Thus, the processes for assessing an area's eligibility and for proposing a TIF district, or for any amendments, must be initiated immediately if the municipality hopes to utilize the Act's provisions that are in effect until October 31, 1999.

FIRMNews

We are pleased to announce that **Todd A. Osbron** and **Lucy B. Bednarek** have become associated with the firm, and that Orland Township, the DuPage County Division of Transportation, Country Club Hills School District 160, the City of Warrenville, and the City of Rolling Meadows have become clients of the firm.

In June, **Sharon Eiseman** was installed as President of the Women's Bar Association of Illinois.

On August 28, **Stewart Diamond**, **Tom DiCianni**, **Sharon Eiseman** and **Jeff Greenspan** conducted a half-day workshop for members of the South Suburban Mayors and Managers Association. Topics covered included parliamentary procedures, issues in civil litigation, zoning, municipal code enforcement, and public financing tools available for economic development.

On September 8, **Keri-Lyn Kraft-hefer** participated in a Chicago Bar Association seminar on how to get on an election ballot. On July 10, Keri-Lyn spoke at the seminar for the Township Clerks of Illinois in Galesburg and recently completed three chapters for the organization's handbook. She also provided a legal analysis of Mayor Daley's litigation against the handgun industry for the BBC radio program "Crossing Continents."

Tom DiCianni and **Rob Bush** spoke on Violence in Our Schools at the 1999 Summit-Apex Lawyers Advisory Conference on July 29, 1999 in Charlottesville, Virginia. Rob gave a

presentation June 15 on the State Gift Ban Act to the South Suburban Park &

of the WBAI's Public Office Committee. On September 14, 1999, Darcy moderated a forum co-sponsored by the WBAI and the Chicago Council of Lawyers addressing the issue of merit selection versus election of judges.

Sharon Eiseman recently completed a portion of the update for the "County Government Law—A Reference Guide," published by the Taxpayers Federation of Illinois. The revision project was undertaken by the ISBA Local Government Law Section Council. Sharon has been appointed by the ISBA to several committees, including the Legislative Committee; the Committee on Bar Leadership; and the Women and the Law Committee.

Bill Kling conducted an administrative in-service program at Prairie Hills School District on August 10. On September 17 Bill participated in a zoning seminar for the Illinois Association of County Zoning Officials in Normal, Illinois, and spoke on personnel issues September 27 at the American Association of Women in Community Colleges State Conference in Oak Brook. Bill will also speak November 5 on "Workplace Violence and Public Education" at the 15th Annual Public Sector Labor Relations Program in Chicago. On November 1, Bill will provide a legal update at the Illinois Council of Community College Administrators Annual Conference in Decatur, and on November 20, he will speak on "Educating Children in Predominantly Minority Communities" at the IASB-IASBO Joint Conference in Chicago.

Recreation Professional Association in Frankfort, Ill. and an update on tort law at the Illinois Association of School Board Officials conference in Peoria on April 22, 1999.

Tim Guare will be speaking on Fair Labor Standards Act issues at the IIT Chicago Kent Public Employment Law Seminar on November 5. Tim will also be speaking before the Illinois Community Colleges Association Annual Conference in Decatur, on November 18; and at the Illinois Public Employer Labor Relations Association Annual Conference in Galena on October 25, Tim will discuss the Abuse of Sick Leave and Other Entitlement Benefits.

Ronald Cope recently completed an article entitled "Special Purpose Infrastructure Financing" to be published in the Illinois Municipal Review.

Darcy Proctor has been appointed to serve on the WBAI's Board of Directors for 1999-2000. Darcy was also appointed a member of the ISBA's Tort Law Section Council and is a co-chair

IML LINEUP

Stewart Diamond, **Rob Bush**, **Sharon Eiseman** and **Keri-Lyn Krafthefer** will be addressing IML registrants on Council Practices and Procedures on Friday September 17. The dynamic foursome will present a series of intriguing procedural questions that can confront elected and appointed officials during their tenure on their local boards, councils and commissions.

Ronald Cope will speak on controlling growth and on land use law, including the *Del Monte Dunes* case.

On Saturday, September 18th, **Dean Krone** is participating on a panel for the Home-Rule Taxing Power Session.