

**CHAMPAIGN PARK DISTRICT
MINUTES OF THE REGULAR MEETING
BOARD OF PARK COMMISSIONERS**

October 8, 2014

PUBLIC HEARING

The Champaign Park District Board of Commissioners held a Public Hearing on Wednesday, October 8, 2014 at 7:00 p.m. at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, pursuant to published notice duly given. President Petry presided over the hearing.

Present: President Joseph Petry, Vice President Alvin S. Griggs, Commissioners Jane L. Solon, and Timothy P. McMahon, Treasurer Gary Wackerlin and Attorney Guy Hall.

Absent: Commissioner Barbara J. Kuhl.

Staff present: Joseph DeLuce, Executive Director, Cindy Harvey, Assistant to the Executive Director/Board Secretary, Andrea Wallace, Director of Finance, Jameel Jones, Director of Cultural Arts, Tammy Hoggatt, Director of Human Resources, Tony Oligney-Estill, Programs Manager, and Stacey Cornell, Administrative Specialist.

Greg Douglas and Mark Czys from Martin, Hood, Friese & Associates, LLC were also in attendance to address the annual audit.

Open the Public Hearing

President Petry opened the Public Hearing at 7:00 p.m. He stated the purpose of the Public Hearing was to discuss and receive comments on the intent to issue \$1,084,000 in General Obligation Bonds. He reported a notice of Public Hearing was published in *The News-Gazette* on September 30, 2014.

President Petry called for comments from the public. There were no comments received.

Vice President Griggs made a motion to close the Public Hearing. The motion was seconded by Commissioner Solon. The motion passed 4-0.

REGULAR BOARD MEETING

The Champaign Park District Board of Commissioners held a Regular Board Meeting on Wednesday, October 8, 2014 immediately following the Public Hearing at the Bresnan Meeting Center, 706 Kenwood Road, Champaign, Illinois, pursuant to notice duly given. President Petry presided over the meeting.

The Commissioners, Officers, staff and public present at the Public Hearing were in attendance at the Regular Meeting.

Call to Order

President Petry called the meeting to order at 7:01 p.m.

CPD Highlights

Commissioner McMahon commented it was nice seeing the ball park lit and people playing softball on his way to the meeting.

Comments from the Public

None.

Communications

President Petry circulated the communications.

Presentations

Audit - Martin, Hood, Friese & Associates, LLC

Mr. Douglas and Mr. Czys from Martin, Hood, Friese & Associates, LLC presented the audit for the year ended April 30, 2014 and responded to questions from the Board. Mr. Douglas reviewed the Independent Auditor's Report and various statements contained in the audit. He noted changes from prior year and issues of interest to governmental agency board members. The District received an unqualified opinion, which is a clean opinion.

Mr. Czys reviewed the Post Audit Governance Letter, which describes how the audit proceeded operationally. The second letter Mr. Czys reviewed was a memorandum to management. It communicated best practice suggestions for operational improvements. He stated the Annual Financial Report is due to the Illinois Comptroller by October 27th and is expected to be filed on time. Mr. Czys thanked staff for their assistance with the audit.

President Petry thanked the auditors for their presentation.

Treasurer's Report

Consideration of Acceptance of the Treasurer's Report for the Month of September 2014

Treasurer Wackerlin presented the Treasurer's Report for the month of September 2014. He stated that the Park District's finances have been reviewed and found to be in appropriate order.

Commissioner Solon made a motion to accept the Treasurer's Report for the month of September 2014. The motion was seconded by Vice President Griggs. The motion passed 4-0.

Executive Director's Report

Volunteer of the Month

Mr. Oligney-Estill reported that Jim Hoyt was chosen as the September Volunteer of the Month for his efforts with the natural areas at Kaufman Lake and Heritage Park. Mr. Hoyt was unable to attend the Board meeting.

General Announcements

Mr. DeLuce reported the Champaign Parks Foundation won an Illinois Association of Park Districts (IAPD) Partnership Award. Chair Craig Hays will be attending the awards gala. Mr. DeLuce congratulated Vice President Griggs who will also be honored at the event for 15 years of service on the Park District Board.

Mr. DeLuce reported the Eisner Park playground dedication is Sunday, October 12 from 1:00 p.m. to 3:00 p.m. with a ribbon cutting ceremony at 2:00 p.m. He stated repairs on the Virginia

Theatre floor were scheduled for next week. Mr. DeLuce also reported the District was invited to attend the National Association for the Advancement of Colored People (NAACP) banquet being held on Friday, October 17.

Committee and Liaison Reports

Champaign Parks Foundation

Commissioner Solon reported the Foundation had not yet met for the month of October.

Report of Officers

Attorney's Report

Attorney Hall reported several annexations are expected in the following months.

President's Report

President Petry stated that he attended an IAPD nominating committee meeting in Channahon on October 7. He reported the IAPD Best of the Best Awards Gala is Friday, October 24 in Wheeling. The Champaign Park District will be honored in four categories: Illinois Parks' Top Journalist Award – *The News-Gazette*, Best Friend of Illinois Parks – Human Kinetics, Partnership Award – Champaign Parks Foundation and Good Sportsmanship Award – Champaign Park District. President Petry requested to see the entries. He also commented the IAPD Legal Symposium is Thursday, November 6 in Oak Brook.

Consent Agenda

President Petry stated that all items on the Consent Agenda are considered routine and shall be acted upon by one motion. If discussion is desired, that item shall be removed and addressed separately. The items are as follows:

1. Approval of the Minutes of the Study Session Meeting, August 27, 2014
2. Approval of the Minutes of the Regular Board Meeting, September 10, 2014

Vice President Griggs made a motion to approve the consent agenda. The motion was seconded by Commissioner McMahan. The motion passed 4-0.

New Business

Approval of Disbursements as of September 11, 2014

Staff recommended the approval of disbursements for the period beginning September 11, 2014 and ending October 8, 2014.

Commissioner Solon made a motion to approve the list of disbursements for the period beginning September 11, 2014 and ending October 8, 2014. The motion was seconded by Vice President Griggs. The motion passed 4-0.

Acceptance of the FY13-14 Audit

Staff requested acceptance of the FY13-14 Annual Audit. The audit has been previously reviewed by the Treasurer and Executive Director.

Commissioner Solon inquired about the approval of credit card purchases by the Executive Director as mentioned in the audit. Treasurer Wackerlin reported he reviews all purchases after they are made. Ms. Wallace stated that currently there is no formal approval by management or

commissioners of the Executive Director's purchases. She reported all other levels have a dual approval process.

It was the consensus of the Board for staff to develop a policy with regard to the Executive Director's purchases being approved by either another member of management or a commissioner.

Vice President Griggs inquired about the former Executive Director being an authorized signer on bank accounts. Ms. Wallace reported she thought it was on certificates of deposit. She stated she would investigate and have it changed.

Commissioner McMahon inquired about the disaster recovery plan mentioned in the audit. Mr. DeLuce reported that Ms. Hoggatt was developing one. Attorney Hall recommended contacting the Park District Risk Management Agency (PDRMA) to see if they offer a disaster recovery policy or rider as part of the District's insurance.

Vice President Griggs made a motion to accept the FY13-14 Annual Audit. The motion was seconded by Commissioner Solon. The motion passed 4-0.

Approval to Solicit Bids for the Issuance of General Obligation Bonds

Ms. Wallace presented the staff report and responded to questions from the Board. She stated the purpose is to obtain solicitation for General Obligation Bonds. This is an annual bond with the proceeds used to pay off the debt service on the aquatic center and the remainder used for capital improvements. Then a tax is levied to pay off the General Obligation Bond issue. It is a revolving process. Ms. Wallace reported the finance advisory committee is researching the continuance of this practice in future years with a presentation of options planned for a study session meeting.

Commissioner Solon made a motion to approve and confirm authorizing the Treasurer to solicit for the issuance of \$1,084,000 in General Obligation Bonds for the purpose of providing funds to pay for the building, maintaining, improving and protecting the parks and boulevards of the Park District, and for the payment of expenses incident thereto, as provided in a resolution adopted by the Board at its Regular Meeting held September 10, 2014. The motion was seconded by Vice President Griggs. The motion passed 4-0.

Approval of a Resolution Estimating Taxes to be Levied for FY15-16

Ms. Wallace presented the staff report and responded to questions from the Board. She outlined three options for consideration: Option 1 - As historically done, and recommended by finance professionals, as well as trade associations, is to maximize the levy by overestimating the extension to capture the legal rate limitation increase allowed once the final equalized assessed value is calculated. The Champaign County Clerk's Office will finalize the extension subject to legal restrictions and send the final extension in April. This option reduces the overall tax rate by 1.77%. Option 2 - Calculates the extension based on the same tax rate as revenue year 2013, fiscal year 2014-15. This option reduces the overall tax rate by 3.27%. Option 3 - Calculates the extension based on the same values extended in revenue year 2013. This option reduces the overall tax rate by 4.79%. The staff recommendation was Option 1. Discussion ensued.

Vice President Griggs made a motion to approve a Resolution setting the tax levy for fiscal year beginning May 1, 2015 and ending April 30, 2016 based on Option 1, at \$11,587,170, or so much as may be authorized by law, and scheduling a public hearing on the Tax Levy Ordinance

for Wednesday, November 12, 2014 at 7:00 p.m. at the Bresnan Meeting Center as required by the Truth in Taxation Act. The motion was seconded by Commissioner McMahon. The motion passed 3-1 with President Petry opposed (due to being in favor of Option 2).

It was the consensus of the Board for the levied tax rate after tax caps not to exceed 0.7510.

President Petry requested investigation of the additional \$360,000 in tax revenue from last year.

Approval of Ordinance No. 587: An Ordinance Providing for Disposal of Personal Property Owned by the Champaign Park District of Champaign County

Staff requested that the Board adopt Ordinance No. 587: An Ordinance Providing for Disposal of Personal Property owned by the Champaign Park District, which will allow for disposal of items listed in Attachment A to the ordinance.

Commissioner Solon made a motion to approve adopting Ordinance No. 587: An Ordinance Providing for Disposal of Personal Property owned by the Champaign Park District, which will allow for disposal of items listed in Attachment A to the ordinance. The motion was seconded by Vice President Griggs. The motion passed 4-0.

Approval of an Intergovernmental Agreement between the Park District and Champaign County Regional Planning Commission to develop a Trails Master Plan

Mr. DeLuce presented the staff report and responded to questions from the Board. He stated the scope of the Trails Master Plan was expanded from what was presented at the September 24 Study Session to include open space acquisition. This increased the overall fee by \$2,756. Mr. DeLuce reported Attorney Hall had reviewed the contract.

Commissioner Solon inquired when the Board has the plan approval, if they could meet with the steering committee to hear its thought processes. Mr. DeLuce stated monthly updates were planned and Board members may attend meetings. He also stated having the steering committee reports at a study session is possible. Commissioner McMahon volunteered to serve on the steering committee.

Vice President Griggs made a motion to approve directing the Executive Director to enter into an intergovernmental agreement with Champaign County Regional Planning Commission to develop a Champaign Park District Trails Master Plan for an amount not to exceed \$24, 955.62. The motion was seconded by Commissioner McMahon. The motion passed 4-0.

Old Business

None.

Discussion Items

None.

Comments from Commissioners

Commissioner Solon thanked Ms. Wallace for the detailed financial material she provided on the tax levy and options. President Petry was also appreciative of the information.

Commissioner McMahon thanked Ms. Wallace for meeting with commissioners regarding the tax levy. He was also interested in receiving updates from the recreation and cultural arts divisions. Mr. DeLuce stated the aquatics and summer day camp reports would be presented at the October study session.

President Petry distributed an IAPD publication on the benefits of parks.

Executive Session

None.

Adjourn

There being no further business to come before the Board, Commissioner Solon made a motion to adjourn the meeting. The motion was seconded by Vice President Griggs. The motion passed 4-0 and the meeting was adjourned at 8:35 p.m.

Approved:

Joseph A. Petry, President

Cindy Harvey, Secretary