

Round Lake Area Park District
Regular Board Meeting
November 14, 2019
6:00 p.m.

PLACE OF MEETING:

Robert W. Rolek Community Center
814 Hart Road
Round Lake, IL 60073

I. ROLL CALL

Park Board President Paul Hollingsworth called the meeting to order at 6:00 p.m. Commissioners in attendance were Christine Gentes and Timothy Pasternak. Commissioner Michael Blum was absent. Staff in attendance included Executive Director Bob Newport, Business Services Director Carl Hauser, Parks and Building Services Director Jeff Lurquin, Finance Department Manager Jennifer Baker, Superintendent of Recreation Katie Gamroth and Golf Course Superintendent Sandy Bemis.

II. PLEDGE OF ALLEGIANCE

III. CONSIDERATION OF & POSSIBLE ACTIONS ON ANY REQUEST FOR ELECTRONIC PARTICIPATION IN THE MEETING

None.

IV. CORRESPONDENCE

- a) Thank you note

V. AUDIENCE COMMENTS

None.

VI. APPROVAL OF THE AGENDA

MOTION: Commissioner Timothy Pasternak moved to approve the agenda for the Regular Board Meeting of November 14, 2019 as presented.

SECOND: By Commissioner Christine Gentes.

VOTE: By roll call. All ayes. Motion passed.

VII. DIRECTOR'S REPORTS

A. Presentation and Approval of the District's Annual Financial Audit

Finance Department Manager Jennifer Baker introduced Monika Adamski of Lauterbach & Amen, LLP the district's external financial auditors.

Monika Adamski thanked the district's Finance Department staff for how smooth the audit process went and that the audit was clean, that there were no deficiencies. Monika added

that the park district received an unmodified opinion which is the highest level she said an auditor can give. Monika then provided a high level overview of the 2018-2019 financial statements highlighting the following items that she felt were important for the Board:

- Management's Discussion and Analysis Section
- Statement of Net Position
- Balance Sheet – Government Funds
- Statement of Revenue and Expenditures where the total fund balance increased by \$762,058

Monika then referred to the Management Letter and the funds not in compliance with the park district's fund balance policy which are the Special Recreation and Golf Course. Commissioner Gentes asked that she thought the district had a plan to get the Golf Course fund into compliance and Business Services Director Carl Hauser said that there have planned transfers in from the Corporate Fund the last few years but the golf revenue has been down and in 2018-2019 the loss was \$159,039 which was greater than the \$150,000 transferred in. He added that \$136,000 is scheduled in the budget for 2019-2020 and that the summer and fall of 2019 had a lot of rain and cancellation of events at Renwood. Executive Director Bob Newport said that the Golf Course Fund can be consolidated into the Recreation Fund as previously discussed in the past which would eliminate transfers from tax supported funds and could still be transparent as a separate department. Monika Adamski stated that this was common within park districts as golf courses receive indirect tax support. Executive Director Bob Newport said that staff would start work on including golf under the Recreation Fund with the upcoming 2020-2021 budgets. Executive Director Bob Newport added that the same could be done with the Child Development Center Fund as it is also receives indirect tax support. The board agreed to have staff include the Golf and CDC funds under Recreation. Business Services Director Carl Hauser noted that the Special Recreation Fund just show the flow of funds in and out to SRSNLC as the management response noted and that the balance the park district has with SRSNLC is in compliance with the policy. Commissioner Christine Gentes asked in the fund balance policy was GASB or agency directed and Carl Hauser stated that the Park District Board passed the Fund Balance Policy. The Board thanked Monika Adamski for her attendance and presentation of the annual financial audit.

MOTION: Commissioner Timothy Pasternak moved to approve the Annual Financial Audit for the Fiscal Year Ended June 30, 2019.
SECOND: By Commissioner Christine Gentes.
VOTE: By roll call. All ayes. Motion passed.

B. Tax Abatement Ordinance 2019-11-04

Business Services Director Carl Hauser read the ordinance description and purpose to present Tax Abatement Ordinance 2019-11-04 and stated that this was an annual requirement to abate the tax from the General Obligation Refunding Park Bonds (Alternate Revenue

Source), Series 2012B. He stated that as part of the refunding of the Series 2003 Alternate Revenue Bonds (ARB's), the General Obligation Refunding Park Bonds (Alternate Revenue Source), Series 2012B annual tax as required in the ordinance would need to be abated as the district's annual General Obligation Limited Tax Park Bond Issuance would provide the funds to pay the November 15th payments due on the Series 2012B issuance. The Board had no questions.

MOTION: Commissioner Timothy Pasternak moved to adopt Tax Abatement Ordinance 2019-11-04.
SECOND: By Commissioner Christine Gentes.
VOTE: By roll call. All ayes. Motion passed.

C. Draft Presentation of Tax Levy

Executive Director Newport presented a draft of the Tax Levy Ordinance in its tentative form to the Board. He noted that one word was changed to the document presented and that was on the last page where "special" was changed to "regular" in identifying the December meeting. He stated that the corrected document would be posted as required for 20 days and that the adoption of the ordinance would occur at the December 12, 2019 Regular Board Meeting. He said that the draft ordinance was based on the current fiscal year's annual budget and projection of fund balances leading into the next budget cycle. He added that once adopted, the ordinance would then be filed with the Lake County Clerk's office no later than Tuesday, December 31 by 12:00 p.m. due to the Christmas Holiday falling on the fourth Tuesday of the month.

D. Schedule Tax Levy Public Hearing for December 12, 2019 at 6:00 p.m.

Executive Director Bob Newport asked the board to schedule the Tax Levy Public Hearing for December 12, 2019 as part of the regular meeting agenda and to be the first item prior to adopting the Tax Levy Ordinance.

MOTION: Commissioner Timothy Pasternak moved to approve the scheduling of the Tax Levy Public Hearing for December 12, 2019 at 6:00 p.m. as part of the regular agenda.
SECOND: By Commissioner Christine Gentes.
VOTE: By roll call. All ayes. Motion passed.

E. Jeff Lurquin Retirement

Executive Director Bob Newport said that this was Director of Parks and Planning Jeff Lurquin's last meeting as he was retiring at the end of November. The Board thanked Jeff for his years of service to the park district and wished him the best in retirement.

F. General Information

1. OSLAD

Executive Director Bob Newport stated that he and Superintendent of Recreation Katie Gamroth went to Springfield for the three minute presentation of the park district's project to the nine members of the OSLAD review panel. He said that there were forty-three million dollars in projects for the twenty-nine million dollars available and the hope was to be awarded some of those funds. He added that the park district's project included a bocce ball courts that would be used by the defending state Special Olympic champions of SRSNLC.

VIII. NEW BUSINESS

A. Commissioner Comments

IX. CONSENT AGENDA

A. Approval of the Regular Board Meeting Minutes of October 10, 2019.

Executive Director Bob Newport stated that a correction page was provided for the October 10, 2019 minutes as Commissioner Christine Gentes led the meeting and therefore should adjourn and sign the approved minutes.

B. Approval of Cash Expenditure Transactions for the month of October, 2019.

MOTION: Commissioner Timothy Pasternak moved to approve the Consent Agenda of November 14, 2019 as amended for the change to the October 10, 2019 minutes.

SECOND: By Commissioner Christine Gentes.

VOTE: By roll call. All ayes. Motion passed.

X. COMMITTEE REPORTS

A. Finance

1) Monthly Statements

Finance Department Manager Jennifer Baker provided the monthly financial statements.

B. Program and Facility Reports

1) Recreation Report

Superintendent of Recreation Katie Gamroth and the Recreation Department staff provided written reports. Katie added that the weather was good for the Great Pumpkin event and that some of the SRSNLC participants are in Florida and posting pictures on Facebook. Commissioner Christine Gentes asked if the children's neighborhood area been refreshed and Katie said they are currently discussing changes to fit within a budget of up to \$30,000.

2) Golf Report

Golf Pro Brad Rouse and Golf Course Superintendent Sandy Bemis provided a written report. Sandy said that the planned installation of forty-three arbor vitae trees had been completed along Hainesville Road where two trees that had been protecting that area of the course from golf balls leaving the course fell within nine months of each other from storms. Sandy added that Mr. Moore who lives in the area discussed with staff the gap as golf balls end up in his yard. Sandy also noted that an issue along that part of the course is that the road is higher than the course and it will take some time for the trees to grow to the street level and above.

3). Parks Report

Director of Parks and Planning Jeff Lurquin provided a written report. Jeff added that the playground replacement project at Prairie Walk had been completed and that the coping stones are scheduled to be removed from the pool with a goal of April/May 2020 to finish the gutter renovation project.

4). CDC Report

CDC Manager Joan Ellis provided a written report. Commissioner Gentes noted that attendance numbers looked good. Executive Director Bob Newport noted that over the years the full-time attendance numbers have gone down while part-time attendance has increased.

5). Risk Management Report

Human Resources Manager Jennifer Bye provided a written report.

XI. EXECUTIVE SESSION

MOTION: Commissioner Timothy Pasternak moved to go into Executive Session at 6:50 p.m. in accordance with the Open Meetings Act Chapter 5ILCS Section 120/2 (c)(3) for the Appointment/Removal for Public Office.

SECOND: By Commissioner Christine Gentes.

VOTE: By roll call. All ayes. Motion passed.

The Executive Session adjourned at 7:10 p.m. and the Regular Board Meeting reconvened.

XII. ADJOURNMENT

MOTION: Commissioner Timothy Pasternak moved to adjourn the Regular Board Meeting of November 14, 2019.

SECOND: By Commissioner Christine Gentes.

VOTE: By Roll Call. All Ayes. Motion passed.

Round Lake Area Park District
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Park Board President Paul Hollingsworth adjourned the Regular Board Meeting of November 14, 2019 at 7:11 p.m.

Respectfully Submitted.

/s/Paul Hollingsworth
Paul Hollingsworth, Park Board President

/s/Carl Hauser
Carl Hauser, Board Secretary

12/12/2019
Date Approved