



COMMITTEE OF THE WHOLE MEETING MINUTES

Board of Park Commissioners

June 22, 2026

6:30 p.m. - Mallinckrodt

Present

Commissioners: Vice President Julia Goebel, Julie Adrianopoli, Allison Frazier, Patrick Duffy, Cecilia Clarke and Mike Murdock

Absent: President Patrick Lahey

Secretary/Executive Director: Chris Lindgren

Staff: Superintendent Josh Wallace, Superintendent Dave Merrill, Superintendent Lindsay Thomas, Superintendent Sheila Foy

Visitors: Alan Golden, Laurie Leibowitz, Mary Lawlor, Aly Jiwani

1.0 Committee of the Whole Meeting Called to Order

Vice President Goebel calls the meeting to order at 6:32 p.m.

2.0 Communications and Correspondence

Commissioner Frazier said there was an email from the League of Women Voters regarding the Tree Ordinance.

3.0 Public Comment and Recognition of Visitors

Mark Weyermuller – Comments about the Big Tree Lane property.

4.0 Old Business

None.

5.0 New Business

5.1 Review of 2025 Annual Comprehensive Financial Report (ACFR)

Superintendent Foy explains that the senior auditor, Jasleen Kaur, is here tonight to answer any questions. IMRF has issued an update to the financials once again.

Commissioner Murdock says that it usually takes him 3-4 hours to go through the audit and he has not had time to go through it yet, so he will be abstaining from the vote.

Commissioner Duffy says that the recreation department had a 14.3% increase in program participation this year. He asks what GASB stands for and what it means. Superintendent Foy answers that this GASB-



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87 stands for Government Standards that tell us how we are supposed to account for certain things. Commissioner Duffy calls attention to the district's debt obligations. To calculate how much the district can borrow, you take 50% of the equalized assessed value. We are currently at 6.7% of our borrowing capability. We have been as high as 33% or 38%. He thinks it is great for us to understand how little of our borrowing capability we are using. He then asks to further understand the comingling of cash. Jasleen answers that overall cash is positive, but we need to make sure that cash per fund does not go negative. Superintendent Foy clarifies that we are good on cash at the top of the house, but we need to come up with a way to allocate cash over all of the funds. She has calls set up with other park districts with the same issue we have who use the same computer software we use. The auditors suggested running the process through the income statement, but Superintendent Foy does not feel that is appropriate, so she is going to check with other districts.

Vice President Goebel goes on to ask how the district should set aside funds for future projects. Superintendent Foy says she is looking at how other park districts save money. She knows that other districts save money without a separate savings account. Superintendent Foy will write the process and adhere to it. Commissioner Adrianopoli asks about the management letter which references identity theft and emerging risk areas. Jasleen explains that the letter is meant to be cautionary and that the district is not getting any penalties. Superintendent Foy explains that IT stays up on the latest technology and has implemented many measures to keep the district current on cyber security.

5.2 May 2026 Financial Update

Superintendent Foy explains that we are behind budget by 10% and we have collected 49% out of 55% of property taxes so far. The second set of payments will be two months late this year, according to a notice that has already gone out.

Staff report budget variances over 10% or \$7,500. Commissioner Clarke asks how daily fees could have a timing variance. Superintendent Foy explains that we have the projected budget and we have to spread it over the time based on how we collected it last year. There can be differences in how we collect fees due to weather or other variables. Commissioner Adrianopoli asks if grants come in through Miscellaneous Revenue; Superintendent Foy answers yes. We expect to have some variance with interest income as well.

Superintendent Foy explains to the board that we have some full-time positions that have not been paid out because it has taken a while to get those positions filled. If the positions are being filled by the same salary we had budgeted, we will have a permanent difference of savings. If the replacement salary is higher, it will be less of a permanent difference. We are planning to spend the training and insurance dollars.



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Electricity is still coming in under budget. Even with the solar panels we are still at 25% less usage this year during the same period versus last year. We changed LED lights and there wasn't as much usage for a time. On the expense side, we are waiting on two bills from solar because they are behind on billing us. Director Lindgren explains that we have also changed out some equipment at the CRC which would result in savings. Commissioner Frazier asks where we have yet to change out old fixtures to make them LED. Superintendent Wallace answers that we are mostly finished with the exception of a few places.

5.3 CRC Reconstruction Update – Carol Heafey, Josh Wallace

Carol Heafey, HR & Risk Manager, along with Superintendent Wallace present their report to the board. A full copy of the presentation and a video of this meeting can be found on the park district website.

The board comments on how well-received the renovations are at the CRC, as well as how well the public accepted the inconveniences along the way. Director Lindgren commends the Marketing team on their signage along the way and communication through social media.

5.4 Centennial Ice Update Post-Season – Mike Carosielli, General Manager of Ice & Aquatics

Mike Carosielli, General Manager of Ice & Aquatics, presents his update to the board. A full copy of the presentation and a video recording can be found on the park district website.

Commissioner Clarke asks why the operating budget jumped so high in 2022 for Centennial. There will be more information on that difference forthcoming. Commissioner Murdock asks if we could do a deeper dive into ice rental time during the budget cycle. Mike Carosielli goes on to explain the programs that have been added to fill some of the dark ice time since he came on board. He also adds that the rink will be open on Sundays throughout the summer, so he is looking forward to that change. When Mike goes over his new sponsorship packages, Commissioner Adrianopoli commends Mike on the changes he is making in programming and increasing sponsorship opportunities. Mike thanks the Marketing team who has put together a package for potential sponsors that can be sent out. Director Lindgren says that we are working on a job description for a part-time sponsorship position. Commissioner Adrianopoli suggests the board plan a broader conversation regarding sponsorship; Commissioners say that the conversation was started when the board discussed the Wallace Bowl sponsorship opportunities. Commissioner Frazier commends Mike for the pop-up events he has put into place which have made the ice rink more lively.



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6.o Adjournment

Commissioner Murdock moves and Commissioner Frazier seconds a motion to adjourn the Committee of the Whole Meeting.

By a voice vote; **motion carried.**

Minutes approved on: **July 13, 2026**