

**GOLF MAINE PARK DISTRICT
BOARD OF PARK COMMISSIONERS
PUBLIC NOTICE OF
MEETING CANCELLATION AND RESCHEDULED MEETING**

The Board of Commissioners Regular Park Board meeting scheduled for December 14, 2023 has been canceled.

The meeting has been rescheduled for December 19, 2023 @ 6:00pm

In accordance with the Open Meeting Act, the regular Park Board Meetings are held at Feldman Recreation Center unless posted otherwise.

8800 W. Kathy Lane, Niles, Illinois 60714
847-297-3000

John C. Jekot
Board Secretary

Dated: December 14, 2023

**GOLF MAINE PARK DISTRICT
REGULAR RESCHEDULED BOARD MEETING
8800 W. Kathy Lane, Niles, IL 60714
847.297.3000**

**December 19, 2023
6:00 PM**

1. Call to Order
2. Roll Call
3. Visitors/Visitor Comment
4. Changes or Additions to the Agenda
5. Audit FYE April 30, 2023 REVISED Presentation (Jasleen Kaur, Lauterbach & Amen, LLP)
6. Approval of the Consent Agenda
 - i. Minutes of the November 16, 2023 Regular Rescheduled Meeting
 - ii. Treasurer's Report November 2023
 - iii. Bills Payable November 2023
7. Staff Reports
 - i. Executive Director
 - ii. Executive Advisor
8. Unfinished or Continuing Business
 - i. REVISED Audit April 30, 2023 Formally Received Approval
 - ii. Legislative Update
 - iii. IAPD/IPRA Soaring to New Heights Conference (January 25-27, 2024) @ Hyatt Regency Chicago
9. New Business
 - i. Approval of Ordinance 23-03 Tax Levy for 2023 (2024 Tax Bill)
 - ii. Approval of Resolution 23-05 Instructions to Cook County Reducing Tax Levy
 - iii. Board Member Comments
10. Closed Session

I make a motion that the Board go into closed Executive Session to consider information regarding appointment, employment, compensation, discipline, performance, or dismissal of an officer, an employee or employees pursuant to Sections 2(c)(1) and 2(c)(2) of the Open Meetings Act.

11. Adjournment

*Indicates information attached

***Our Mission** - To enhance the quality of life for the residents of the Golf Maine Park District, and to promote a strong sense of community, by providing a broad, diverse, and challenging set of cultural and recreational programs, and clean, beautiful and safe parks.*

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 - i. Minutes of the November 16, 2023 Regular Rescheduled Meeting – **(Page 1-2)**
 - ii. Treasurer’s Report November 2023 – **(Page 3)**
 - iii. Bills Payable November 2023 – **(Page 4)**
6. Staff Reports
 - i. Executive Director – **(Page 5-6)**
 - ii. Executive Advisor – **(Page 7)**
7. Unfinished or Continuing Business
 - i. Legislative Update – **(Page 8-13)**
 - ii. IAPD/IPRA Soaring to New Heights Conference (January 25-27, 2024) @ Hyatt Regency Chicago – **(P. 14-15)**
8. New Business
 - i. Approval of Ordinance 23-03 Tax Levy for 2023 (2024 Tax Bill) – **(Page 16-20)**
 - ii. Approval of Resolution 23-05 Instructions to Cook County Reducing Tax Levy – **(Page 21-22)**
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***Our Mission** - To enhance the quality of life for the residents of the Golf Maine Park District, and to promote a strong sense of community, by providing a broad, diverse, and challenging set of cultural and recreational programs, and clean, beautiful and safe parks.*



December 7, 2023

Members of the Board of Commissioners
Golf Maine Park District
Niles, Illinois

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Golf Maine Park District, (the District), Illinois for the year ended April 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 7, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended April 30, 2023. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the governmental activities' financial statements were:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets and the net pension liability is based on estimated assumptions used by the actuary. We evaluated the key factors and assumptions used to develop the depreciation expense and the net pension liability estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

Significant Audit Findings - Continued

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 7, 2023.

Management Consultations with Other Independent Auditors

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information and supplemental schedule, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, and we do not express an opinion or provide any assurance on it.

Restrictions on Use

This information is intended solely for the use of the Board of Commissioners and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Commissioners and staff (in particular the Finance Department) of the Golf Maine Park District, Illinois for their valuable cooperation throughout the audit engagement.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

**MINUTES OF THE REGULAR RESCHEDULED MEETING
BOARD OF COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT
MAINE TOWNSHIP, COOK COUNTY, ILLINOIS
HELD ON NOVEMBER 16, 2023**

1. CALL TO ORDER

- a. Vice-President Jasmin Zahirovic called the meeting to order at 6:02pm

2. ROLL CALL

- a. Roll was called: Present: Jay Shah (arrived 6:05pm), Zain Durrani, Yogesh Patel,
Jasmin Zahirovic
Absent: Jamal Liddell
Staff: Kevin Hubka, Executive Director
John Jekot, Executive Advisor

3. VISITORS / VISITOR COMMENTS

- a. There were no visitors present.

4. CHANGES/ADDITIONS TO THE AGENDA

- a. None.

5. APPROVAL OF THE CONSENT AGENDA

- a. Vice-President Jasmin Zahirovic moved to approve.
b. Seconded by Commissioner Zain Durrani.
c. Roll was called: Ayes: 4 Nays: 0

6. STAFF REPORTS

- a. Kevin Hubka, Executive Director
i. Detailed report submitted in Board pack.
b. John Jekot, Executive Advisor
i. Detailed report submitted in Board pack.

7. UNFINISHED or CONTINUING BUSINESS

- a. Legislative Update
i. Update was submitted in Board pack.
b. The Issuance of Series 2024 Limited Park Bonds Update
i. This will be re-evaluated pending status on OSLAD Grant being awarded as well as outcome of Spray Park consultant evaluation regarding mechanical condition of the park.
c. IAPD/IPRA Soaring to New Heights Conference (January 25-27, 2024) @ Hyatt Regency, Chicago
i. Information included in Board pack.

8. NEW BUSINESS

- a. Approval of Resolution 23-04 Truth in Taxation
i. Vice-President Jasmin Zahirovic moved to approve
ii. Seconded by Commissioner Zain Durrani
iii. Roll was called: Ayes: 4 Nays: 0
b. Approval of 2024 Regular Board Meeting Schedule
i. Vice-President Jasmin Zahirovic moved to approve
ii. Seconded by Commissioner Zain Durrani
iii. Roll was called: Ayes: 4 Nays: 0

- c. Approval of Emergency Concrete Repairs (Feldman)
 - i. Vice-President Jasmin Zahirovic moved to approve
 - ii. Seconded by Commissioner Jay Shah
 - iii. Roll was called: Ayes: 4 Nays: 0
- d. Approval of Tree Pruning (D Arbor Professionals) for Dee Park @ \$12,250.00
 - i. Vice-President Jasmin Zahirovic moved to approve
 - ii. Seconded by Commissioner Jay Shah
 - iii. Roll was called: Ayes: 4 Nays: 0
- e. Board Member Comments
 - i. Vice-President Jasmin Zahirovic suggested to display pictures of the Commissioners in the Feldman lobby as was done once before.

9. CLOSED SESSION

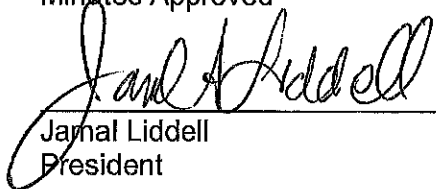
- a. None

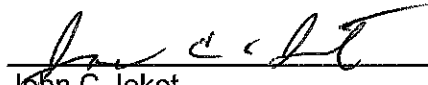
10. ADJOURNMENT

- a. Vice-President Jasmin Zahirovic moved to adjourn the meeting.
- b. Seconded by Commissioner Zain Durrani
- c. Roll was called: Ayes: 4 Nays: 0
- d. Meeting adjourned at 6:39pm

12/19/2023

Minutes Approved


Jamal Liddell
President


John C Jekot
Secretary

GOLF MAINE PARK DISTRICT
FISCAL YEAR 2023-24
SUMMARY OF REVENUES, EXPENDITURES & CASH BALANCES
November 30, 2023

MONTHLY CASH POSITION	October 2023		November 2022
	Cash	Prior	Prior FY
	Balance	Month	Cash Balance
Beginning Balance	\$890,521.41	\$889,956.46	\$874,194.71
Cash Receipts	7,441.00	13,679.00	7,795.28
RE Taxes	167,158.29	NA	0.00
Replacement Taxes	NA	8,887.21	0.00
Interest	5,764.37	6,286.33	4,391.67
Transfer into Cash Accounts	NA	NA	50,000.00
Transfer Out of Investments	NA	NA	(50,000.00)
Disbursements of Bills	(39,436.88)	(82,964.18)	(49,979.90)
Bond Payments	(524,752.50)	NA	(502,827.58)
Other Inc/(Dec)	NA	NA	0.00
NSF/Fees	NA	NA	(43.00)
Month End Balance	\$506,695.69	\$835,844.82	\$333,531.18
BANK BALANCES BY ACCOUNT	Bank	Bank	Prior FY
	Balance	Balance	Bank Balance
Savings Account - 1407	\$533,305.79	\$890,521.41	\$321,740.39
Checking Account - 7604	242,925.61	264,670.02	69,765.38
NorthShore - OSLAD - 4331	1,525.77	1,525.58	1,523.48
Director's Account	2,819.35	779.35	1,271.35
Liability Account	1,063.53	1,063.53	1,062.53
Wintrust Savings - BOND - 2537	\$1,128,249.09	\$1,123,154.55	\$1,299,263.77
Wintrust Checking - 2216	\$91,806.77	\$160,127.02	\$139,290.85
Total Cash Accounts	\$2,001,695.91	\$2,441,841.46	\$1,833,917.75
INVESTMENTS BY ACCOUNT	Investment	Investment	Prior FY
	Balance	Balance	Invest Balance
Illinois Funds Money Market	\$64,450.25	\$64,159.20	\$61,323.18
IPDLAF+Class	NA	NA	NA
Total Investments	\$64,450.25	\$64,159.20	\$61,323.18
TOTAL CASH AND INVESTMENTS	\$2,066,146.16	\$2,506,000.66	\$1,895,240.93

Vendor ID	Vendor Name	Invoice #	Description	Due Date	Amount	Check Number	Check Date
00682	DESIGN GROUP SIGNAGE CORP	230419-1	ADV DEPOSIT/FELDMAN POST & PANEL SIGN	11/1/2023	2,523.22	4243	11/1/2023
00661	ILLINOIS PARK AND REC ASSOCIATION	33730	MEMBERSHIP	1/1/2024	265.00	4251	11/6/2023
00604	AMAZON CAPITAL SERVICES	16RK-FDW9-7919	SPECIAL EVENT-HALLOWEEN EVENT	11/19/2023	19.90	4244	11/6/2023
00592	LAUTERBACH & AMEN, LLP	84007	AUDIT FY ENDED APRIL 30, 2023 FINAL BILLING	11/15/2023	4,500.00	4252	11/6/2023
00370	GROOT, INC.	11568025T092	WASTE PICKUP SERVICES @ DP	11/5/2023	533.93	4249	11/6/2023
00370	GROOT, INC.	11568024T092	WASTE PICKUP SERVICES @ FP	11/5/2023	242.02	4250	11/6/2023
00449	FAST SIGNS	29-79453	BUSINESS CARDS	11/25/2023	174.10	4248	11/6/2023
00534	COMCAST	17-Oct-23	HIGH SPEED INTERNET	11/14/2023	209.90	4246	11/6/2023
00634	CMFP	622418	QRT BILLING RADION MONITOR/MAIN OCT 01- DEC 31, 2023	11/14/2023	210.00	4245	11/6/2023
00533	EXPERT CHEMICAL & SUPPLY, INC.	959112	ICE MELT, BROWN TOWELS	11/29/2023	1,400.55	4247	11/6/2023
00661	APLUS SYSTEM LLC	4327	NOVEMBER 2023 CLEANING	11/29/2023	3,490.00	4254	11/13/2023
00604	AMAZON CAPITAL SERVICES	16TH-P334-XVDY	EMPLOYEE EVENT NOV 18, 2023	11/30/2023	1,384.35	4253	11/13/2023
00128	RUDIG TROPHIES	86747	MENS BASKETBALL LEAGUE	11/30/2023	430.31	4268	11/13/2023
00116	PDRMA	1023125	PROP,LIAB,WRK COMP,EMPL PRAC,POLL LIAB	11/30/2023	1,495.92	4266	11/13/2023
00116	PDRMA	1023125H	MEMBER MONTHLY CONTRIBUTION	11/30/2023	5,809.59	4267	11/13/2023
00671	CITI CARDS	10-Nov-23	KEVIN, DINA, ANTHONY VISA CREDIT CARDS	12/8/2023	1,800.66	4255	11/13/2023
00052	HOME DEPOT	Oct 30,2023	MAINT SUP, FALL FEST, MAINT TOOLS	11/25/2023	238.33	4263	11/13/2023
00566	COSTPERCOPY CONSULTANTS, INC.	AR52827	DEE PARK COPIER	11/10/2023	10.09	4257	11/13/2023
00566	COSTPERCOPY CONSULTANTS, INC.	AR52826	FELDMAN COPIER	11/10/2023	240.53	4258	11/13/2023
00566	COSTPERCOPY CONSULTANTS, INC.	AR52723	LEASE FOR PHONE SYSTEM 10/15-11/14	11/30/2023	68.00	4259	11/13/2023
00566	COSTPERCOPY CONSULTANTS, INC.	AR52724	MONTHLY PHOEN SERVICE 10/15-11/14	11/30/2023	211.40	4260	11/13/2023
00566	COSTPERCOPY CONSULTANTS, INC.	AR52910	ONLINE MONTHLY BACKUP 10/30-11/29	11/30/2023	60.00	4261	11/13/2023
00409	TRESSLER, LLP	476250	PROF SERVICES THROUGH 10/31	12/8/2023	1,078.00	4269	11/13/2023
00592	LAUTERBACH & AMEN, LLP	84596	PROF SERVICE MONTH OF OCTOBER 2023	11/30/2023	545.00	4265	11/13/2023
00534	COMCAST	26-Oct-23	HIGH SPEED INTERNET	11/23/2023	199.90	4256	11/13/2023
00666	KEVIN HUBKA	21-Oct-23	SPECIAL EVENT-HALLOWEEN	11/13/2023	196.38	4264	11/13/2023
00557	GRAINGER	9884364531	MAINTENANCE	11/25/2023	191.84	4262	11/13/2023
00096	NICOR GAS	27-Oct-23	GAS AT FELDMAN	12/12/2023	570.60	4277	11/20/2023
00515	ANDERSON PEST SOLUTIONS	53622891	PEST CONTROL @ DP	12/5/2023	60.90	4271	11/20/2023
00515	ANDERSON PEST SOLUTIONS	53607398	PEST CONTROL @ FP	12/5/2023	95.70	4272	11/20/2023
00604	AMAZON CAPITAL SERVICES	1YGT-1HF7-JHV9	MAINT SUP, REC SUP SOCCER LEAGUE	12/5/2023	136.59	4270	11/20/2023
00128	RUDIG TROPHIES	86904	GOLD BACK PLATE GOLD SUB TOP PLATE	11/20/2023	47.10	4278	11/20/2023
00436	BAILA-TONE FITNESS, LLC	OCT 12-NOV 9, 2023	SESSION 5 OCT 12-NOV 9, 2023	11/30/2023	337.50	4273	11/20/2023
00069	KONE	1158621955	PERFORMED ANNUAL TESTING DEE PARK	11/5/2023	407.00	4276	11/20/2023
00557	GRAINGER	9894697656	MAINTENANCE SUPPLIES	12/6/2023	18.42	4274	11/20/2023
00066	JOURNAL AND TOPICS	191291	LEGALS FY APR 30, 2023 APPEARED IN ALL PAPERS	12/1/2023	656.00	4275	11/20/2023
00555	ILLINOIS STATE POLICE	20231000680	BACKGROUND CHECKYOUHANNA, TAN, DANIEL	12/16/2023	70.00	4287	11/27/2023
00604	AMAZON CAPITAL SERVICES	1G4K-XYPD-9XXC	OFFICE SUPPLIES, MAINT. EQUIP	12/11/2023	292.86	4279	11/27/2023
00156	COM ED	7-Nov-23	ELECTRICITY @ DP	12/27/2023	1,405.73	4283	11/27/2023
00156	COM ED	NOV 7, 2023-FP	ELECTRICITY @FP	12/27/2023	1,993.89	4284	11/27/2023
00096	NICOR GAS	10-Nov-23	GAS AT DP	12/28/2023	341.02	4290	11/27/2023
00604	AMAZON CAPITAL SERVICES	1GQL-VMKF-3KQX	PARK DIST EMPLOYEE EVENT, REC SUPPLIES	12/9/2023	214.72	4280	11/27/2023
00604	AMAZON CAPITAL SERVICES	1XDY-G1DJ-3TTC	EXIT SIGN REPAIR	12/9/2023	36.45	4281	11/27/2023
00531	MONARCH BURGLAR ALARM CO.	DEC 1, 23-MAR 1, 24	ALARMNET GSM MONITORING & SERVICE	11/30/2023	147.00	4289	11/27/2023
00174	FREDRIKSEN FIRE EQUIPMENT CO.	228395	ANNUAL MAINTENANCE-DP	12/15/2023	208.10	4285	11/27/2023
00174	FREDRIKSEN FIRE EQUIPMENT CO.	228344	ANNUAL MAINTENANCE-FP	12/15/2023	468.25	4286	11/27/2023
00069	KONE	1158629501	ANNUAL TESTING DEE PARK	11/24/2023	124.37	4288	11/27/2023
00516	AQUA ILLINOIS, INC.	NOV 22, 2023-3781	ACTUAL METER READING-FP	12/18/2023	269.96	4282	11/27/2023
-	FIFTH THIRD MASTERCARD	Nov 9, 2023	FIFTH THIRD MASTERCARD TRANSACTIONS	11/9/2023	4,005.79	ONLINE PAYMENT	11/6/2023

TOTAL \$39,436.88

00579	WINTRUST	3-12012023	BOND PAYMENT SERIES 2022	12/1/2023	524,852.50	WIRE TRANSFER	11/15/2023
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BOARD REPORT – DECEMBER 2023

(By: Kevin Hubka, Executive Director)

*UPCOMING EVENTS

*TOY DRIVE/FOOD DRIVE (ON-GOING - DECEMBER 18)

*DECEMBER 15 - DISTRICT 63/207 HOLIDAY CONCERT @ FELDMAN

*PROJECT REPORT

<u>PROJECT</u>	<u>STATUS</u>	<u>COMENTS</u>
FELDMAN GYM/BUILDING DÉCOR	IN PROGRESS	N/A
FELDMAN GYM LOBBY/OFFICE MAKEOVER	IN PROGRESS	IN PROCESS OF MAKING LAYOUT.
OUTDOOR SIGNAGE @ FELDMAN	COMPLETED	COMPLETED ON 12/8/23 (WEATHER PEND)
WASHER/DRYER	NOT STARTED	TARGET DATE – FEBRUARY 2024
BADMINTON SLEEVE REPAIR	SPRING	VENDOR TO GIVE OPTIONS ON REPAIR.
DEE PARK WEST GAZEBO DEMO	DELAYED	VENDOR SCHEDULE BOOKED. WAITING FOR UPDATE.
FELDMAN/DEE PARKING LOTS RESURFACING	DELAYED	SPRING 2024
FELDMAN CONCRETE PAD LIFTING	COMPLETED	COMPLETED ON 11/24/23

*RECREATION REPORT

(Year over Year Comparison)

Revenue Report	NOVEMBER (2022)	NOVEMBER (2023)	(+/-)
PROGRAMS	\$9,177.00	\$11,656.00	+\$2,479.00
RENTALS	\$34,328.00	\$28,085.00	-\$6,243.00
Total	\$43,505.00	\$39,741.00	-\$3,764.00

Total: Down 8.6% total revenue in the same span over last year.

(6 Month Comparison)

Revenue Report	JUNE-NOV. (2022)	JUNE-NOV. (2023)	(+/-)
PROGRAMS	\$78,161.00	\$93,115.15	+\$14,954.15
RENTALS	\$168,137.40	\$175,110.00	+\$6,972.60
Total	\$246,298.40	\$268,225.15	+\$21,926.75

Total: Up 8.9% total revenue in the same span over last year.

***RECREATION REPORT CONTINUED**

*MAINE EAST BASKETBALL FEEDER PROGRAM HAS STARTED.

-3 GRADE LEVELS (6TH/7TH/8TH).

*WILL COLLABORATE WITH DES PLAINES PARK DISTRICT ON BASEBALL PROGRAM.

*FINALIZED WINTER PROGRAM DATES.

*PROGRAM BOOKS TO BE DELIVERED TO SCHOOLS/APARTMENT BUILDINGS/AREA BUSINESSES.

***HR/BUSSINESS REPORT**

*CURRENTLY WORKING ON NEW EMPLOYEE ON-BOARDING PROCESS.

***MAINTENANCE REPORT**

*WAITING ON REPORT FROM VORTEX. (SPRAY PARK REPAIRS)

*SUPPLIES HAS BEEN ORDER DELIVERED.

*WINTERIZING IS FINISHED.

***IAPD/IPRA CONFERENCE (CHICAGO)**

*JANUARY 25-27

*GMPD STAFF TO ATTEND, COMMISSIONERS?

***STAFFING REPORT**

*OFFICE MANAGER POSITION POSTED ON IPRA AND INDEED.

*RESUMES ARE COMING IN.

"In The Know"

Communication From Executive Advisor

Date: December 14, 2023

Tax Levy 2023

To work on getting our fund balances in line with policy, will be increasing the Liability Insurance Fund from \$1,000.00 to \$26,000.00 and the Unemployment Compensation Fund from \$6,000.00 to \$19,000.00. The Corporate Fund will go from \$344,360.00 to \$361,128.00. This shift of dollar amounts will have no impact on the Truth in Taxation Resolution that was passed last month as the proposed to be levied will remain the same at \$1,150,128 (a 5% increase from 2022 levy @ \$1,095,360).

Soaring to New Heights Conference

There is still time to register for this conference to take place from January 25-27, 2024 @ Hyatt Regency Chicago. Let me know and I will be happy to do the registration for you.

Legislative Update



The Latest Legislative Issues Affecting Parks, Recreation and Conservation

#38-2023 -- November 13, 2023

TO: IAPD Members

**FROM: Peter Murphy, Esq., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel
Mitchell Remmert, Director of Advocacy & Strategic Initiatives**

RE: General Assembly Concludes Fall Veto Session

Late last week, the General Assembly concluded its two-week Fall Veto Session.

As those of you who read our previous Legislative Updates and attended the Legal Symposium know, IAPD was actively monitoring a number of bills, including two bills that passed both chambers during the Spring Session but for which the Governor issued amendatory vetoes.

Changes to Museum Tax and PTELL Referendum Question Stall

[HB 2507 \(Kifowit, S. / Villanueva, C.\)](#) made numerous changes to the Property Tax Code that we discussed when the [bill passed the General Assembly](#) and again when the [Governor issued his amendatory veto](#).

One of those changes would have provided a new referendum option for local governments that are subject to tax caps by allowing them to ask voters to increase their annual tax extension above PTELL's CPI limits by a specific dollar amount.

Another change would have expanded the Park District Aquarium and Museum Act to allow a municipality to also levy a tax for aquariums and

museums if it has control over the public park in which the aquarium or museum is located. Significantly, the bill would have excluded all taxes levied under the Act from the aggregate extension under PTELL.

Because the Governor issued an amendatory veto of an unrelated provision of the bill, the remaining provisions could not take effect unless the General Assembly either voted to accept or override the veto. **When the House failed to take any action within 15 days of receiving the Governor's amendatory veto, [the bill died](#) pursuant to the veto procedure in the Illinois Constitution.**

After the bill died, the remaining portions of this bill, including the referendum and museum tax provisions discussed above, were filed as an amendment to [SB 2315 \(Sen. Villanueva / Rep. Kifowit\)](#). Although the House passed this legislation, the Senate did not take up the bill prior to adjournment. **This means that the portions of the bill impacting IAPD member agencies will not take effect for this levy year.** However, the Senate could still consider this legislation during the upcoming 2024 Spring Session, and IAPD will keep you updated with any developments.

Other Amendatory Veto Accepted

The House and Senate did agree to accept the Governor's amendatory veto of [HB 2878 \(Hoffman, J. / Castro, C.\)](#), an omnibus procurement bill.

Because lawmakers voted to accept the Governor's deletion of a provision related to public-private partnerships that we described in [an earlier legislative update](#), **the remaining provisions of the law will take effect on January 1, 2024.** There are three provisions that impact local governments.

The first will temporarily increase the threshold for public works contracts that require a surety bond from \$50,000 to \$150,000 under the Public Construction Bond Act. However, unit of local government may elect to require a surety bond for projects under \$150,000 by ordinance or resolution. After January 1, 2029, the threshold for contracts requiring a surety bond will revert back to the current \$50,000 unless the General Assembly takes action to extend this sunset date.

The second provision will limit the amount of retainage a local government may withhold on some public work contracts. If a contractor has furnished a surety bond or bond substitute under the Public Construction Bond Act, the new law will cap the amount of retainage that local governments may withhold to no more than 10% of any payment made prior to the date of completion of 50% of the public works contract. When the contract is 50% complete, the local

government must reduce the retainage so that no more than 5% is held, and no more than 5% of the amount of any subsequent payments may be withheld.

Finally, the legislation will apply a current requirement for state agencies under the Illinois Solid Waste Management Act to local governments. Beginning next year, local governments will also be required to consider whether compost products can be used when soliciting and reviewing bids for land maintenance activity projects. If so, then compost products must be used **unless** 1) the products are not available within a reasonable timeframe, 2) they do not comply with existing purchasing standards, or 3) they do not comply with federal or state health and safety standards.

The Act also encourages local governments to give priority to purchasing compost products from companies that compost products locally, are certified by a nationally recognized organization, and produce compost products that are derived from municipal solid waste compost programs.

Paid Leave for All Workers Act

As you are aware, the Paid Leave for All Workers Act takes effect on January 1, 2024. As you also know, park districts are exempt from this new law.

During the past month, legislators introduced several proposals that would exempt other IAPD member agencies including forest preserve districts, special recreation associations (SRAs), and municipal recreation departments, as detailed below.

- [SB 2613 \(Lightford, K.\) / SFA #2 to SB 509 \(Harmon, D.\)](#) would exempt SRAs.
- [HB 4191 \(Sosnowski, J.\)](#) would exempt forest preserve districts.
- [HB 4208 \(Sosnowski, J.\)](#) would exempt municipalities, townships, counties, and forest preserve districts.

Numerous other bills exempting many other groups were also filed, but ultimately **the General Assembly did not consider or pass any changes to the Act during the Fall Veto Session.**

To assist member agencies to which the law applies, IAPD has added resources to the [Tools section of the IAPD website](#).

The Illinois Department of Labor is also hosting a series of informational webinars on compliance with the Act, with the next one **scheduled for this Thursday, November 16, 2023**. More information about the Act, including registration for the upcoming webinars, is available through the [Illinois](#)

[Department of Labor's website by clicking here](#). A copy of the recently filed proposed administrative rules is available [by clicking here](#).

2024 Spring Session Calendars Released

Both chambers of the Illinois General Assembly are scheduled to begin their Spring Session on January 16, 2024. A copy of the House calendar is available by [clicking here](#). A copy of the Senate's calendar is available by [clicking here](#).

The bills discussed above are only a small sample of the dozens of bills that IAPD closely tracked during the Fall Veto Session.

For a complete list of the status of all of the bills we are tracking, please visit [IAPD's Bill Tracker](#) on the IAPD website, and, as always, please let us know if you have questions concerning any of the bills referenced above or any other specific legislation.

**Dedicated to helping our members thrive through
Advocacy, Education & Research**

Legislative Update



The Latest Legislative Issues Affecting Parks, Recreation and Conservation

#39-2023 -- November 29, 2023

TO: IAPD Members

**FROM: Peter Murphy, Esq., CAE, IOM, IAPD President and CEO
Jason Anselment, IAPD General Counsel
Mitchell Remmert, Director of Advocacy and Strategic Initiatives**

RE: More than \$4 Million in Trail Funding Awarded

Today, Governor Pritzker and the Illinois Department of Natural Resources announced that **more than \$3.7 million has been awarded** through the Recreational Trails Grant Program. This funding supports recreational trail development projects in 19 Illinois communities to help them meet the growing demand for improved trails and outdoor recreation facilities.

This year's grant recipients include:

- **Freeport Park District** – \$200,000 for the Jane Addams Trail improvement project
- **Champaign County Forest Preserve** – \$200,000 for the Lake of the Woods bike trail renovation
- **Cook County Forest Preserve District** – \$188,000 for the Tinley Creek paved trail improvements, Black Spurt
- **Decatur Park District** – \$200,000 for Scovill Park West trails improvement project
- **Kane County Forest Preserve District** – \$200,000 for the Big Rock Forest Preserve trail improvements
- **Manhattan Park District** – \$200,000 for the Round Barn Farm trails

- **Woodridge Park District** – \$200,000 New bike trail through Hawthorn Hill Woods

For a full list of grant awards, [please click here](#).

IDNR also recently announced more than **\$300,000 in awards** through the Illinois Snowmobile Grant program, which provides funding for the purchase, construction, maintenance and rehabilitation of public snowmobile areas, trails, and facilities in Illinois.

This year's grant recipients include:

- **Freeport Park District** – \$39,150 for rehabilitation and maintenance of the trail for snowmobile use
- **Freeport Park District** – \$120,000 for purchase of a tractor to groom snowmobile trails
- **Lake County Forest Preserve District** – \$29,000 for replacement of snowmobiles and trailer for park rangers so they can perform routine patrols
- **McHenry County Conservation District** – \$30,000 for rental of a tractor for maintenance, operation expenses, and trail signage.
- **Rockford Park District** – \$40,000 for operational and maintenance expenses, rental tractors, and snowmobile trail equipment

Like other capital grants, these funding opportunities are a direct result of IAPD's advocacy efforts at the Capitol.

IAPD congratulates its member agencies that received funding this cycle!

**Dedicated to helping our members thrive through
Advocacy, Education & Research**

2024

PRELIMINARY PROGRAM

January 25-27, 2024 | Hyatt Regency Chicago
151 E. Wacker Drive, Chicago, Illinois



IAPD
Illinois Association of Park Districts

ILLINOIS
ipra
PARK & RECREATION ASSOCIATION

ILparksconference.com

SCHEDULE - AT - A - GLANCE

THURSDAY, JANUARY 25

8:00 am – 5:00 pm	Conference Registration Open
10:00 am – 12:00 pm	Conference Workshops (0.2 CEUs)
10:30 am – 11:30 am	Conference Sessions (0.1 CEUs)
11:00 am – 5:00 pm	Grand Opening of the Exhibit Hall
12:30 pm – 2:30 pm	Conference Workshops (0.2 CEUs)
3:00 pm – 4:00 pm	Conference Sessions (0.1 CEUs)
4:00 pm – 5:00 pm	Exhibit Hall Dedicated Hours
5:15 pm – 7:15 pm	IPRA Section Meetings
6:00 pm – 7:00 pm	Professional Connection
9:00 pm – 11:30 pm	Welcome Social with Hello Weekend

FRIDAY, JANUARY 26

7:00 am – 5:00 pm	Conference Registration Open
8:30 am – 9:30 am	Conference Sessions (0.1 CEUs)
8:30 am – 4:00 pm	Agency Showcase
9:00 am – 12:00 pm	Exhibit Hall Open
10:00 am – 11:00 am	Conference Sessions (0.1 CEUs)
11:00 am – 12:00 pm	Exhibit Hall Dedicated Hours
12:15 pm – 12:45 pm	Conference Speed Sessions
12:15 pm – 2:15 pm	All-Conference Awards Luncheon*
1:00 pm – 2:00 pm	Conference Sessions (0.1 CEUs)
1:00 pm – 3:30 pm	Exhibit Hall Open
2:15 pm – 3:30 pm	Dessert in the Exhibit Hall*
3:45 pm – 4:45 pm	Conference Sessions (0.1 CEUs)
5:00 pm – 6:30 pm	Commissioners' Reception**
5:00 pm – 6:30 pm	IPRA Annual Business Meeting
9:30 pm – 11:00 pm	Leadership Reception**

SATURDAY, JANUARY 27

7:45 am – 12:00 pm	Conference Registration Open
9:00 am – 10:00 am	Keynote General Session with Charles Clark (0.1 CEUs)
10:30 am – 11:30 am	Conference Sessions (0.1 CEUs)
12:30 pm – 1:30 pm	Conference Sessions (0.1 CEUs)
2:00 pm – 3:00 pm	Conference Sessions (0.1 CEUs)
3:30 pm – 5:00 pm	IAPD Annual Business Meeting
7:00 pm – 10:00 pm	Closing Social*

* Ticketed Event

** By Invitation

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* Ticketed Event

Event photography provided by JHyde Photography.



OFFICE OF THE COOK COUNTY CLERK
FILING STATEMENT

The following document was filed in the office of the Cook County Clerk.

05-0410-000 : GOLF MAINE PARK DISTRICT

Ordinance/Resolution: 23-03

Adopted On: 12/19/2023

2023 Levy Ordinance

Filed On: 12/19/2023, Revised: 12/19/2023,

A handwritten signature in black ink, appearing to read "L. J. Jones", is written above a horizontal line.

County Clerk of the County of Cook, Illinois

**AN ORDINANCE LEVYING AND ASSESSING TAXES OF
THE GOLF MAINE PARK DISTRICT
OF COOK COUNTY, ILLINOIS
FOR THE 2023 TAX LEVY YEAR (2024 Tax Bill)**

BE IT ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE GOLF MAINE PARK DISTRICT, COOK COUNTY, ILLINOIS, AS FOLLOWS:

SECTION ONE

The sum of One Million One Hundred Ninety Five Thousand One Hundred Twenty Eight Dollars (\$1,150,128), or so much as may be authorized by law, be and hereby is assessed and levied for the anticipated objects and purposes specified against all taxable property within the limits of the GOLF MAINE PARK DISTRICT at full, fair cash value as the same is assessed and equalized for State and County purposes, for the tax year 2023 (extended and billed in 2024).

I. GENERAL CORPORATE FUND

Services:

1. Legal Fees and Publications	\$ 8,000
2. Health Insurance	93,384
3. Dues	8,000
4. Contractual Agreements	48,584
5. Repairs	36,000
6. Utilities/Telephone	75,000

Operational Expenses:

1. Office Supplies	\$ 5,000
2. Maintenance Supplies	10,000
3. Equipment	1,000
4. Motor Fuel	2,000
5. Other	74,160

The amount to be raised by Tax Levy for General Corporate purposes
(Authority - 70 ILCS 1205/5-1):

\$361,128

II. RECREATION FUND

Personnel:

1. Administrative Salaries	\$ 243,800
2. Recreation Salaries	183,300
3. Maintenance Salaries	110,800
4. Travel and Training	9,000

Services:

1. Contractual Agreements	\$ 35,000
2. Special Events	5,000
3. Postage	2,000
4. Printing	5,000

Operational Expenses:

1. Utilities	\$ -0-
2. Supplies	13,000
3. Equipment	2,000
4. Marketing	7,000
5. Miscellaneous	<u>9,600</u>

The amount to be raised by Tax Levy for Recreation purposes (Authority - 70 ILCS 1205/5-2): **\$ 625,500**

III. LIABILITY INSURANCE FUND

The amount to be raised by Tax Levy for Liability Insurance purposes (Authority - 745 ILCS 10/9-107): **\$ 26,000**

IV. WORKERS' COMPENSATION INSURANCE FUND

The amount to be raised by Tax Levy for Workers' Compensation Insurance purposes (Authority - 745 ILCS 10/9-107): **\$ 9,000**

V. UNEMPLOYMENT COMPENSATION INSURANCE FUND

The amount to be raised by Tax Levy for Unemployment Compensation Insurance purposes (Authority - 745 ILCS 10/9-107): **\$ 19,000**

VI. ILLINOIS MUNICIPAL RETIREMENT FUND

The amount to be raised by Tax Levy for Illinois Municipal Retirement Fund purposes (Authority - 40 ILCS 5/7-171): **\$ 48,000**

VII. SOCIAL SECURITY FUND

The amount to be raised by Tax Levy for
Social Security Fund purposes (Authority - 40 ILCS 5/21-110): **\$ 51,000**

VIII. AUDIT FUND

The amount to be raised by Tax Levy for Audit purposes
(Authority - 50 ILCS 310/9): **\$ 7,500**

IX. PAVING AND LIGHTING FUND

The amount to be raised by Tax Levy for Paving/Lighting
purposes (Authority - 70 ILCS 1205/5-6): **\$ 1,000**

X. HANDICAPPED FUND

The amount to be raised by Tax Levy for payment of the
Park District's share of the expenses for the Maine-Niles
Special Recreation Association (Authority - 70 ILCS 1205/5-8): **\$ 1,000**

XI. POLICE PROTECTION FUND

The amount to be raised by Tax Levy for Police Protection
purposes (Authority - 70 ILCS 1205/5-9): **\$ 1,000**

SUMMARY

Total Tax Levy for General Corporate Fund:	\$ 361,128
Total Tax Levy for Recreation Fund:	625,500
Total Tax Levy for Liability Insurance Fund:	26,000
Total Tax Levy for Workers' Compensation Insurance Fund:	9,000
Total Tax Levy to Unemployment Compensation Insurance Fund:	19,000
Total Tax Levy for Illinois Municipal Retirement Fund:	48,000
Total Tax Levy for Social Security Fund:	51,000
Total Tax Levy for Audit Fund:	7,500
Total Tax Levy for Paving and Lighting Fund:	1,000
Total Tax Levy for Handicapped Fund:	1,000
Total Tax Levy for Police Protection Fund:	<u>1,000</u>
TOTAL AMOUNT TO BE LEVIED BY ALL FUNDS	\$ 1,150,128

SECTION TWO

Pursuant to Section 4-4 of the Illinois Park District Code (70 ILCS 1205/4-4), neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning May 1, 2024 and ending April 30, 2025, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to the tax levy made in this ordinance.

SECTION THREE

Hereafter set forth under the column entitled "Amount to be Raised by Taxation" is the specific amount hereby levied for each object and purpose.

SECTION FOUR

The Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerk of Cook County within the time specified by law and said County Clerk shall extend the tax to produce the amounts levied herein upon the books of the Collector of the State and County Taxes, all as provided by law.

SECTION FIVE

This Ordinance shall be in full force and effect from and after its adoption as required by law.

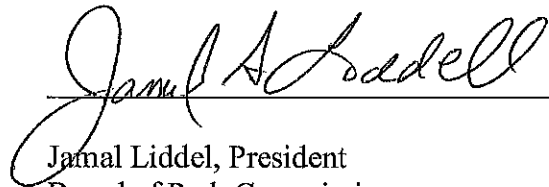
ADOPTED this 19th day of December, 2023 pursuant to a roll call vote as follows:

Ayes: JAMAL LIDDELL, BAIN DURRANI, YOGESH PATEL

Nays: NONE

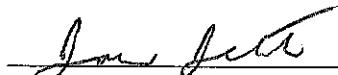
Abstained: NONE

Absent & Not Voting: JAY SHAH, JASMIN ZAHIROVIC



Jamal Liddell, President
Board of Park Commissioners
Golf Maine Park District

ATTESTED this 19th day of December, 2023:



John Jekot, Secretary
Board of Park Commissioners
Golf Maine Park District



OFFICE OF THE COOK COUNTY CLERK
FILING STATEMENT

The following document was filed in the office of the Cook County Clerk.

05-0410-000 : GOLF MAINE PARK DISTRICT

Ordinance/Resolution: 23-05

Adopted On: 12/19/2023

2023 PTELL

Filed On: 12/19/2023

A handwritten signature in black ink, appearing to read "L. J. ..." with a stylized flourish at the end.

County Clerk of the County of Cook, Illinois

GOLF MAINE PARK DISTRICT

RESOLUTION NO. 23-05

A RESOLUTION OF THE GOLF MAINE PARK DISTRICT, COOK COUNTY, ILLINOIS TO PROVIDE SPECIFIC DIRECTIONS TO THE COOK COUNTY CLERK IN REDUCING TAX LEVY AMOUNTS.

WHEREAS, the Property Tax Extension Limitation Act, PA 89-01 was signed by Governor Edgar on February 12, 1995. The statute requires the County Clerk to proportionally reduce the levy of each fund subject to the Act in the event a district exceeds the tax camp limitation, unless directed differently by the taxing district.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Park Commissioners, Golf Maine Park District, Cook County, Illinois to provide the Cook County Clerk specific direction in reducing our 2023 tax levy (billed and collected in 2024) in the event our aggregate extension (for those funds subject to the Limitation Law) exceeds the limiting rate. The Cook County Clerk is directed to:

- 1. Not limit/reduce the following funds:

Audit
Handicap
Worker's compensation
Police
Social Security
IMRF
Liability/Property Insurance

- 2. Limit/reduce the following funds using the percentages shown:

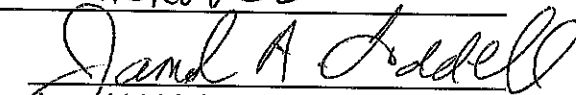
Corporate 35 %
Recreation 65 %

Adopted this 19th day of December, 2023 pursuant to a roll call vote as follows:


AYES: JAMAL LIDDELL, ZAIN DURRANI, YOGESH PATEL

NAYS: NONE

ABSENT: JAY SHAH, JASMIN ZAHIROVIC


Jamal Liddel, President
Board of Park Commissioners
Golf Maine Park District

ATTEST:


John Jekot, Secretary
Board of Park Commissioners
Golf Maine Park District

STATE OF ILLINOIS)
) SS
COUNTY OF COOK)

CERTIFICATION

I, John Jekot, hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the "Board") of the Golf Maine Park District, Cook County, Illinois (the "District") and as such official, I am the keeper of the records, resolutions, files and seal of said Park District; and,

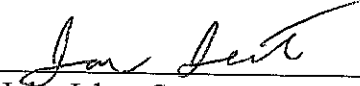
I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Resolution No. 23-05 adopted at a duly called Board Meeting of the Board of Park Commissioners of the Golf Maine Park District on December 19, 2023. Resolution No. 23-05 provides specific direction to the Cook County Clerk in reducing tax levy amounts in the event the District's tax levy exceeds the tax cap limitation.

I do further certify that the deliberations of the Board on the adoption of said resolution were conducted openly; that the vote on the adoption of said resolution was taken openly; that said meeting was called and held at a specified time and place convenient to the public; that notice of said meeting was duly given to all news media requesting such notice; that said meeting was called and held in strict compliance with the provisions of the Open Meeting Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended; and the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at 8800 Kathy Lane, Niles, Cook County, Illinois, this 19th day of December 2023.



(SEAL)



John Jekot, Secretary
Board of Park Commissioners
Golf Maine Park District