



**THE LISLE PARK DISTRICT  
JOURNAL OF PROCEEDINGS  
SPECIAL MEETING  
December 15, 2022**

**I. CALL TO ORDER AND ROLL CALL:** President Altpeter called the special meeting to order at 6:45 p.m.

Director Garvy Called Roll: Commissioners Present: Altpeter  
Costello  
Hummel  
Wessel

Staff Present:  
Director of Parks & Recreation Garvy  
Superintendent of Finance Silver  
Superintendent of Recreation Pratscher  
Cultural Arts, Rental & Office Manager Nadeau  
Assistant Superintendent of Recreation Dale

**II. CONDUCT of PUBLIC HEARING**

A public hearing on the Annual Combined Budget and Appropriation Ordinance for the Fiscal Year beginning January 1, 2023 and ending December 31, 2023.

President Altpeter stated the purpose of this public hearing is to receive comments and questions from the public regarding the District's 2023 Budget & Appropriations Ordinance #22-03. Public notice has been given at least one week prior to today's date and the tentative budget has been on display since November 14, 2022.

**Public Comment:** None.

**Commissioner Comments:** Commissioner Hummel asked for discussion on the additional IMRF payment. He stated the District should pay what is required and asked what percentage funded the park district's IMRF account is. Superintendent Silver stated about 120%. Commissioner Hummel said since the park district's account is currently funded at 120%, there isn't a need to make an extra payment and the taxpayer shouldn't have the burden.

Superintendent Silver stated if the additional payment is not made now in December, the District would be open to tax objections because the fund balance would be much larger than it should be. Commissioner Hummel suggested the payments be made early in the following year. Director Garvy stated tax objections are based on fund balances at the end of the fiscal year, so that would not eliminate the possibility of a tax objection.

Commissioner Hummel stated the money lost from a tax objection ruling wouldn't be the whole \$150,000. Superintendent Silver stated he agrees and they are typically settled for less than the total amount but the money only goes back to the tax objectors who file, not the entire constituency, and much of that money goes to the attorneys assisting with the objection. Superintendent Silver asked why anyone would willingly allow park district funds to be spent that way.

Director Garvy pointed out that the park district could eventually allocate more money to capital projects if it continues to levy for additional IMRF payments, which lowers the park district's pension obligation over time. This lower pension obligation can allow for a lower levy in IMRF and a higher levy in other funds. He said this can help fund the projects that are identified within the strategic master plan. Commissioner Hummel said he wants to know when enough is enough.

Commissioner Costello asked if the board decides to move the extra IMRF payment in the 2023 Budget Draft into the Corporate Fund, can the board decide later to make an extra payment. Superintendent Silver stated, yes, it would just be a resolution to transfer the funds. Commissioner Wessel stated he likes the flexibility of being able to make the decision to decide later.

Commissioner Costello agreed and said it holds the board accountable to look at it again, and he doesn't want to open the District to tax objections.

The board consensus was to move the \$290,000 currently allocated in the 2023 Budget Draft in the IMRF fund to the Corporate Fund. Superintendent Silver stated he has updated the budget & appropriations ordinance and passed it out to the Commissioners.

President Altpeter declared the public hearing over at 7:08 p.m.

### **III. NEW BUSINESS**

a. Approve Lisle Park District Ordinance 22-03, an Ordinance setting forth the budget and making appropriations of sums of money for all the necessary expenditures of the Lisle Park District, DuPage County, Illinois for all corporate purposes for the fiscal year beginning January 1, 2023 and ending December 31, 2023.

Commissioner Costello moved to approve Lisle Park District Ordinance 22-03, an Ordinance setting forth the budget and making appropriations of sums of money for all the necessary expenditures of the Lisle Park District, DuPage County, Illinois for all corporate purposes for the fiscal year beginning January 1, 2023 and ending December 31, 2023 with the amended changes of moving \$290,000 budgeted in the IMRF fund, into the Corporate Fund.

Commissioner Wessel Seconded.

Roll call

Ayes: Costello, Wessel, Altpeter

Absent: None.

Nays: Hummel.

Motion Passed.

### **IV. ADJOURN SPECIAL MEETING**

Commissioner Costello moved to adjourn Special Meeting at 7:10 p.m. Commissioner Hummel seconded.

Motion Passed unanimously by voice vote.