

MINUTES OF A MEETING OF THE FINANCE COMMITTEE OF THE PLEASURE DRIVEWAY AND PARK DISTRICT OF PEORIA, ILLINOIS HELD AT 4:00 PM ON WEDNESDAY, APRIL 22, 2026 AT THE BONNIE W. NOBLE CENTER FOR PARK DISTRICT ADMINISTRATION, 1125 WEST LAKE AVENUE, PEORIA, IL

MEMBERS PRESENT: Trustee and Chair Mark Slover, Trustee and Vice Chair Ron Silver and Executive Director Emily Cahill

MEMBERS ABSENT: None

TRUSTEES PRESENT: Trustees Joyce Harant, Ron Silver, Mark Slover, and Vice President Steve Montez

STAFF PRESENT: Executive Director Emily Cahill, Matt Freeman, Becky Fredrickson, Scott Loftus, Shalesse Pie, Karrie Ross, Jennifer Swanson, Mike Friberg, Willie Howe, Attorneys Kevin Day and Kyle Tompkins, and Alicia Woodworth

1. CALL TO ORDER

Trustee and Chair Slover presided and called the meeting to order at 4:01 pm.

2. ROLL CALL

Roll call was taken and a quorum was established.

3. CALL FOR A MOTION TO PERMIT MEMBER TO ATTEND MEETING REMOTELY

No committee member requested remote attendance.

4. MINUTES

4.A. Approval of March 25, 2026 Finance Committee Meeting Minutes

Trustee Slover noted a correction to the March 25, 2026 Finance Committee meeting minutes, stating that the minutes incorrectly reflected that Vice Chair Silver presided over the meeting when Trustee Slover had actually presided.

Trustee Silver MOVED TO APPROVE the minutes of the March 25, 2026 Finance Committee meeting. Motion seconded by Executive Director Cahill and carried unanimously on roll call vote.

5. NEW BUSINESS

5.A. Review of Accounts Payable

The Committee reviewed the General Ledger and Accounts Payable reports.

Trustee Silver questioned duplicate entries related to the G Works annual renewal. Karrie Ross explained that G Works, formerly Public Works, is the District's work order software system and the subscription cost is allocated among several departments and budget lines that utilize the program.

Trustee Silver also questioned several large purchases related to golf and groundskeeping supplies. Matt Freeman explained that the expenses represented bulk seasonal purchases of golf course and park maintenance supplies purchased through annual bids completed in the fall in order to maximize vendor rebates and ensure availability before the growing season. He further explained that the expenses are initially held centrally and later allocated to the appropriate golf courses and departments as supplies are used.

Trustee Silver inquired about a \$17,250 deposit for a drone show. Staff explained that the amount represented approximately half of the total cost of the show.

Trustee Silver asked about exhibit design expenses related to the PlayHouse Children's Museum. Becky Fredrickson explained that the expense was for the design work associated with the porch enclosure rotary exhibit, the diner exhibit, and the new Real Tools area in the basement.

Trustee Silver questioned an expense related to Glow Wild that referenced an "influencer." Staff explained that the District works with local social media influencers for certain special events, including Matt Sheehan, to promote events such as Glow Wild through social media engagement and online exposure. Committee members discussed the evolving role of influencer marketing compared to traditional advertising and its effectiveness in reaching certain demographics.

Trustee Silver questioned a \$44,312 expense for the Giant Oak perimeter fence. Staff explained that the fence had been expanded outward as the tree had grown larger in order to continue protecting the tree and that the fence was a specialized installation rather than standard fencing.

Trustee Silver also asked about the replacement of mattresses at Camp Wakanda. Staff advised that 126 mattresses were being replaced throughout the camp cabins.

Discussion followed regarding approximately \$19,000 in laptop purchases. Willie Howe explained that the purchase represented the scheduled first-half replacement cycle for District laptops and noted that computer costs had increased significantly.

Trustee Slover questioned a large insurance-related expense identified as a "1Q contribution." Karrie Ross clarified that the expense represented the District's first-quarter liability and property insurance contributions.

Trustee Harant questioned whether a printing contract awarded to an out-of-state vendor could eventually be performed locally. Staff noted that the current contract remained in place through the year, but stated that they hoped future opportunities could be awarded locally.

Trustee Harant questioned a high water bill at the Proctor Recreation Center. Staff explained that the account had already been flagged for review and that staff were investigating the possibility of an underground water leak associated with the building, splash pad, or water lines.

The Committee reviewed the monthly credit card expense reports.

Trustee Silver questioned the purchase of MacBook Pro computers for the Information Technology Department. Willie Howe explained that the District was beginning a proof-of-concept evaluation of Apple hardware as part of a long-term technology strategy. He stated that the District anticipated increasing subscription costs associated with future Microsoft products and that Apple devices may provide longer equipment life cycles for certain positions. Discussion followed regarding software compatibility, cloud-based applications, email migration, and future technology planning.

Trustee Silver questioned the purchase of spare televisions. Staff explained that televisions located outdoors at District facilities are frequently damaged by weather conditions and that replacement units were being kept on hand for quick replacement.

Trustee Silver also questioned purchases for ZooTober event items made several months before the event. Staff explained that the items had been purchased at a conference where discounted pricing was available.

Trustee Silver questioned several accidental personal purchases made by a Zoo employee using a District credit card. Staff explained that the employee immediately self-reported the issue and reimbursed the District. Staff noted that the purchases resulted from saved credit card information automatically populating during online transactions.

Trustee Harant questioned the purchase of a security camera through Amazon Marketplace. Staff explained that the camera was a replacement camera located along the tiger path where wildlife damage to equipment frequently occurs, making a less expensive replacement option more practical. Trustee Silver MOVED TO ADVANCE the General Ledger and Credit Card Reports to the full Board for consideration. Motion seconded and carried on a unanimous voice vote.

5.B. Monthly Financials

Karrie Ross reported that Owens Center had experienced a strong first quarter due to increased class revenue, ice time usage, youth hockey participation, and figure skating activity. He also reported that RiverPlex memberships remained stable, although the rate of growth had begun to level off. Committee members noted that RiverPlex usage and foot traffic appeared to be at some of the highest levels seen in recent years.

Karrie Ross advised that the Golf Learning Center had opened during the first quarter and that revenues were showing promise despite unfavorable weekend weather conditions. He also discussed replacement tax revenues, noting that while March revenues were lower than the prior year, April revenues had improved. He explained that the largest replacement tax payments typically occur later in the spring and summer.

The Committee discussed accounts receivable aging. Staff reported that Peoria Players Theatre and several other accounts were within normal payment timelines. Staff further reported that Progressive Innovations had made several payments toward its outstanding balance related to the Blues Heritage Festival and was expected to satisfy the remaining balance by mid-May.

Trustee Slover questioned several reserve fund balances, including the Columbus Statue Maintenance Reserve. Karrie Ross explained that the reserve had been established years earlier and remained in place for potential future needs.

Discussion followed regarding the Golf Fund balance decrease during 2025. Karrie Ross explained that the decline was primarily related to drought conditions during the prior season and delays associated with the Golf Learning Center opening later than originally anticipated.

Karrie Ross provided a high-level overview of the December 2025 unaudited financial statements, explaining the differences between the District's internal budgetary financial statements and the government-wide audited financial statements that would later be presented by the external auditors. He explained that reserve spending, capital investments, and designated fund balances all contributed to year-end financial performance.

Karrie Ross reported that the District's balance sheet remained healthy and that the District had strategically utilized reserve dollars to support projects such as the Golf Learning Center, Glen Oak Park improvements, environmental sustainability initiatives, and zoo-related projects. He further explained that operating funds overall ended the year with a positive balance.

Discussion followed regarding the use of reserve funds for future projects, including wells at Madison Golf Course and Mossville Soccer Complex as well as improvements at Owens Center. Karrie Ross explained that utilizing available general fund dollars for infrastructure improvements could provide long-term financial benefits and potentially avoid future borrowing costs.

Trustee Harant questioned how future audited financial statements would compare to the unaudited statements presented to the Committee. Karrie Ross explained that the audited statements would include additional items such as fixed assets, depreciation, pension liabilities, and other government-wide accounting entries.

6. PENDING BUSINESS

None.

7. OTHER BUSINESS

None.

8. ACTION ITEMS REVIEW

None discussed.

9. ADJOURNMENT

At 5:02 pm, Trustee Silver MOVED TO ADJOURN. Motion seconded by Executive Director Cahill and carried on a unanimous aye of members.

Respectfully Submitted by Alicia Woodworth
Executive Assistant and Board Secretary