

Irmo Chapin Recreation Commission WORK SESSION MINUTES

March 23, 2022
Crooked Creek Park
6:30pm

Members Attending: Bill Harmon, Gary Boyd, Akil Ross, Laura Huggins, Michael Cromer

Non-Members Attending: Mark Smyers, Eve Mittendorf

Mark Smyers presented an overview of the agenda items as follows: Mr. Smyers stated that an EAGLE Scout Project receipt is on the agenda this month. Mr. Smyers communicated that Bill Hancock with the Brittingham Group will present the audit; Mr. Hancock likely will touch on OPEB; based on the information provided by the auditor and discussions with the current ICRC financial planners, staff is considering a second opinion from another actuarial group.

Mark Smyers communicated that staff is making a recommendation to amend the employee discount policy to include part-time employees; this consideration is due to actively competing and recruiting for part-time employees; the hope is to entice and retain qualified employees across the agency. Mr. Smyers communicated that currently the agency has 40 open part-time positions; in addition, staff reached out to agencies across the state and similar benefit opportunities are offered to part-time employees. Commissioner Huggins recommended a clear understanding between employee discounts and employee benefits; benefits usually represent health, dental, life insurance plans vs. what staff is recommending which is a policy change to offer employee discounts for programs. Commissioner Huggins expressed that staff's recommendation on employee discounts is a great way to recruit and incentivize.

Mr. Smyers stated that the agenda also includes a short-term bond resolution; the focus of this short-term bond issuance is for the last payment of the Rawls Creek tennis/swim club at Mungo Park in the amount of \$142,000; the Mungo's paid the first two payments and the last payment is ICRC's responsibility. Discussion occurred regarding total cost of the tennis/swim club, the final payment, the donation, and the Mungo Foundation's down payment. Discussion occurred regarding due diligence for a possible additional land acquisition, current and future bond capacity, the use of the short term bond issuance over the next eight years, and possibly re-financing the next issuance. Mark Smyers communicated that as the needs rise staff will request Commission approval to spend the short-term bond monies. Mr. Smyers shared that the additional property staff is looking at is within the flood plain; this creates some limitations or additional costs in building facilities on the property. Commissioner Huggins inquired if the entire tract was in the flood plain. Mark Smyers stated yes.

Mr. Smyers shared that Saluda Shoals Park is undergoing a lot of sewer utility work; this construction runs along the river and staff is watching the development closely. The ribbon cutting for the inclusive playground expansion is May 5th; there will be a pre-event toast at 3:00pm for the donors; the public ribbon cutting will be at 4:30pm. Mark Smyers shared that Lexington County Council voted to award \$1.97M for the design and engineering work for the greenway; additionally it was adopted into the TIP (transportation improvement plan) by the Central Midlands Council on Governments. Discussion occurred regarding the design process and State funding toward construction. Mr. Smyers communicated that he will present the infrastructure for policies, procedures and approval process. Discussion occurred regarding the delineation of policy vs procedures. Mr. Smyers shared that policies are established at the Commission level; procedures are defined at the staff level based on the policies drafted.

Respectfully submitted,
Eve Mittendorf
Recording Secretary
IRMO CHAPIN RECREATION COMMISSION

Irmo Chapin Recreation Commission
GENERAL SESSION

March 23, 2022
Crooked Creek Park
7:00pm

Members Attending: Bill Harmon, Gary Boyd, Akil Ross, Laura Huggins, Michael Cromer

Non-Members Attending: Mark Smyers, Eve Mittendorf, Jason White, Jay Downs, John Cantey, Ray Jones, Ryan Romano, Alfred Comfort, Bill Hancock, Griffin Ganis, Margaret Ganis, Andrew Ganis

Bill Harmon called the meeting to order at 7:00pm. Chairman Harmon delivered the invocation. Guests were welcomed.

I. REQUIREMENTS OF THE FREEDOM OF INFORMATION ACT

The news media was notified of the meeting; it was posted on the website and a notice and agenda was posted at the park sites one week prior to the meeting.

II. APPROVAL OF THE MINUTES

A MOTION WAS MADE BY GARY BOYD TO ACCEPT THE JANUARY 26, 2022 MINUTES AS PRESENTED. SECONDED BY MICHAEL CROMER. VOTE TAKEN. MOTION PASSED UNANIMOUSLY.

III. PUBLIC PRESENTATIONS

A. FY 20/21 Audit – Bill Hancock, Brittingham Group

Bill Hancock presented the FY 20/21 audit. Mr. Hancock stated the financial statements were presented correctly and in accordance with accounting principles; no internal weaknesses or non-compliance issues were found according to government auditing standards.

Mr. Hancock shared the independent auditors' report included the year end June 30, 2021 audit; the report expresses the overall opinion of the auditors and is a fair presentation of financial statements, the respective changes in financial position, and the respective budgetary comparison of the General Fund and Special Revenue Fund for the year. Mr. Hancock stated the information presented can be relied upon in making financial decisions.

Mr. Hancock presented on page 46 an independent auditors' report on internal control over financial reporting and compliance; procedures are adequate, Commission's financial statements are free from material misstatement and no instances of noncompliance or other matters were disclosed. Areas of compliance reviewed include payroll taxes, retirement funding, accuracy, and timeliness; no places or instances of non-compliance in the internal controls were found and no errors or time lapses were discovered.

Mr. Hancock discussed the agencies two budgets: general fund and special revenue fund. Mr. Hancock noted pages 17 and 18 of the audit; the general fund reflects a surplus of \$205,000 of a \$6.1M budget and the aging department revenues and expenses got within \$142,000 in \$5.5M budget; this is a clear indicator that staff paid very close attention to the financial health of the agency.

Mr. Hancock shared on page 27 the long-term debt obligations. Mr. Hancock noted the interest rates on the debt and also noted the agencies debt position is shrinking every year; when creditors look at this it shows little risk and in turn provides the agency opportunity to capitalize on lower interest rates.

Mr. Hancock asked if there were any questions. Commissioner Huggins inquired on the pension liability. Mr. Hancock referenced page 34 of the audit and shared that the actuarial numbers include a projection of salary increases and life expectancy; the difference between the investments and obligations over the same period of time is the unfunded liability. Mr. Hancock shared that the law requires the agency to fund monthly the employer portion of the pension liability obligation.

Chairman Harmon thanked Mr. Hancock for his presentation.

B. EAGLE Scout Project – Griffin Ganis

Vice Chairman Boyd congratulated Griffin Ganis on completing his EAGLE Scout project and on behalf of the Irmo Chapin Recreation Commission presented a Certificate of Appreciation. Vice Chairman Boyd shared that Griffin came to Crooked Creek Park to complete a project in order to earn an EAGLE Scout status and award.

Vice Chairman Boyd communicated that Griffin's EAGLE Scout project was to rebuild one of the park bridges at Crooked Creek Park; the project enhanced the aesthetics of the surrounding area and provided safety and stability to the bridge. Vice Chairman Boyd thanked Griffin for his dedication and hard work for a project well expedited and managed.

IV. STAFF REPORTS – Mark Smyers

Mr. Smyers stated that it has been a priority to re-vamp policies; in evaluating the current 2003 policies the goal is to review and revise usable policies or create new policies as needed. Mr. Smyers shared that the goal is to define clear boundaries of operations within the policies approved by the Commission while providing fluidity within the procedures that staff develop. Mark Smyers stated that the goal also includes easy access by staff to electronic copies of the policies; to create a coding system that is understandable and to ensure that the policies include known agency truths. Mr. Smyers shared that the policies will be outlined in themes and provide easy navigation to the procedures. Mr. Smyers stated policies will be divided into two primary categories: recreational delivery and business functions; staff will present the policies for discussion and then if approved the Commission will adopt in the following Commission meeting. Commissioner Huggins inquired if the need for policy update is driven by staff's practical experience or is it staff's inability to locate policies; what has prompted this objective. Mark Smyers stated that there is a certain amount of vulnerability without having strong policies; also, having policies and procedures written down sets the agency up for success. Chairman Harmon thanked Mr. Smyers and staff for kicking-off this goal to update policies.

V. NEW BUSINESS

A. FY 20/21 Audit

A MOTION WAS MADE BY LAURA HUGGINS TO ADOPT THE FY 20/21 AUDIT AS PRESENTED. SECONDED BY GARY BOYD. VOTE TAKEN. MOTION PASSED UNANIMOUSLY.

B. 2022 Short Term Bond Resolution

Mark Smyers shared there is availability of \$733,000 for a short-term bond issuance; staff is requesting to obtain the issuance; the use of the monies would be presented to the Commission as needs arise.

A MOTION WAS MADE BY AKIL ROSS TO APPROVE THE SHORT-TERM BOND ISSUANCE FOR \$733,000 AS PRESENTED. SECONDED BY GARY BOYD. COMMISSIONER CROMER RECUSED HIMSELF FROM THE VOTE. VOTE TAKEN. MOTION PASSED.

C. PP31 – Employee Discount Policy

Chairman Harmon shared that the revised policy extends employee discount opportunities to part-time staff as well as full-time.

A MOTION WAS MADE BY MICHAEL CROMER TO APPROVE THE REVISED EMPLOYEE DISCOUNT POLICY AS PRESENTED. SECONDED BY LAURA HUGGINS. VOTE TAKEN. MOTION PASSED UNANIMOUSLY.

VI. EXECUTIVE DIRECTOR'S REPORT

Mr. Smyers thanked Mr. Hancock for conducting and presenting the audit report and shared appreciation for cyphering through a complicated year. Mark Smyers also highlighted and thanked Alfred Comfort, Finance Director, for all of his hard work and effort and shared appreciation for his dedication to seeing the audit all the way through.

Mr. Smyers shared that the agency hit several major milestones for the Lower Saluda Greenway; the Central Midlands Council of Governments, as the Federally recognized Regional Transportation Planning Board, adopted the greenway into the Transportation Improvement Plan (TIP). Mark Smyers communicated that on Tuesday, March 22nd, Lexington County Council approved the use of \$1.977M of its Local and State Fiscal Recovery Funds to go toward the design and engineering of the greenway project; staff continue to have tremendous support and a collective vision for our community. Mr. Smyers shared that ultimately, being able to highlight that the greenway is a regionally significant project, while also being able to progress to a shovel ready status from a design and engineering standpoint, will greatly aide in its ability to compete for the remaining construction funds needed. Mr. Smyers thanked the Commission for all their support through the years.

Mark Smyers stated that in addition to budgets and capital project planning, staff have been programmatically very busy; spring athletics are in full swing, and staff are seeing participation numbers similar to 2019 again. Mr. Smyers shared that there have been three Children's Theatre performances since January and overall, 1,700 people attended; three Daddy Daughter/Sweetheart Dances were held for a total of 658 in attendance; staff kicked off Backyard Saturday programs again and the first Butterfly Day was held at Saluda Shoals Park with 239 people joining.

VII. COMMISSION RESPONSE

Commissioner Cromer commended Mark Smyers and staff on the number of programs, services and events offered to the community and thanked staff for all they do. Commissioner Cromer stated that he was looking forward to Shuckin-on-Shoals; he

invited the Commission to attend and shared that there are still sponsorship opportunities. Vice Chairman Boyd thanked staff for their hard work and commended Alfred Comfort on all his efforts and a successful audit. Commissioner Ross thanked staff for the Commission packages provided each meeting and shared appreciation for all the effort put into updating agency policies. Commissioner Ross thanked staff for providing excellent facilities and programs and that the success of the agency is a testament to staff's skill sets. Commissioner Huggins commended staff on the results of 20/21 revenue and expenditure budgets in the general fund. Commissioner Huggins shared that the Commission knows how actively the staff was managing those numbers and processes; that did not happen by accident but was a tremendous effort by staff and required incredible focus. Commissioner Huggins shared appreciation and acknowledgement of the employee discount policy and stated that it speaks to the professionalism of the team. Chairman Harmon shared that it does not go without acknowledgement the financial sacrifice made by staff during this period in order to make up for the financial gap; additionally, there was little to no attrition, which is a testament to staff's belief in what the agency provides. Chairman Harmon thanked staff for all they do.

A MOTION WAS MADE BY AKIL ROSS TO REMOVE THE EXECUTIVE SESSION FROM THE AGENDA. SECONDED BY LAURA HUGGINS. VOTE TAKEN. MOTION PASSED UNANIMOUSLY.

There being no further business the General Session meeting adjourned at 8:15pm.

Respectfully submitted,
Eve Mittendorf
Recording Secretary
IRMO CHAPIN RECREATION COMMISSION