

Cary Park District  
Board of Commissioners  
**Administration, Finance & Personnel Committee Meeting**  
October 13, 2016  
6:30 PM  
Community Center  
255 Briargate Road  
Cary, IL

**Minutes**

Committee Members Present: Renner, Frangiamore, and Stanko.

Commissioners Present: B. Krueger

Guest Present: Jamie Wilkey, Lauterbach & Amen

Staff Present: Jones, V. Krueger, Kelly, Raica, Hughes, Lee, Tarosas and Nesler

Chair Stanko called the meeting to order at 6:30 PM.

The Pledge of Allegiance was recited.

The minutes from the September 8, 2016 Administration, Finance, and Personnel Committee meeting were presented for approval.

***Frangiamore moved to approve the minutes; second by Renner.***

Voice vote: 3-0. All voting yes. Motion carried.

There were no matters from the Public or Staff.

Under Discussion Items, V. Krueger discussed the Comprehensive Annual Financial Report (CAFR), fiscal year (FY) ended April 30, 2016. V. Krueger thanked staff for a job well done, particularly Connie Nesler, for a successful audit. She then introduced Jamie Wilkey who is a partner with Lauterbach & Amen LLP.

Wilkey presented the Comprehensive Annual Financial Report with the Commissioners. She first stated that no issues were found during the audit and not a single journal entry needed to be adjusted. She explained that this was rare and shows how well staff handles finances for the Park District. Wilkey next reviewed the Statement of Net Position as of April 30, 2016.

Wilkey next reviewed the Management Discussion and Analysis section of the report. She explained that these 9 pages of the report are considered the executive summary of the document. This is where all of the financial highlights of the District may be found.

Wilkey then reviewed the General Fund which is the largest operating fund for the Park District. She stated that the Park District's increase for net change in the fund balance for the General

Fund for FY 2015-16 was \$76,501.00. She then explained where the rest of the Operating Fund information could be found within the CAFR report. She encouraged the Commissioners to review the statistical section of the report indicating it had a good overview of Park District finances over the last 10 years and trends pertaining to items like EAV.

The Committee thanked Wilkey for her presentation and stated it was good to hear such a positive report on the finances of the Park District.

***Renner moved to recommend Board acceptance of the Comprehensive Annual Financial Report for the Fiscal Year ended April 30, 2016. Second by Frangiamore.***

Voice vote: 3-0. All yes. Motion carried.

The next item for Direction was the Competitive Sale for issuance of General Obligation Limited Tax Park Bonds, Series 2016.

V. Krueger explained the annual rollover bond issued annually by the Park District. Net proceeds from the Limited Tax Bonds are used to pay debt service on debt that has been previously issued under BINA. The change in CPI from 2015 to 2016 was 0.7% resulting which would result in projected increase of \$4,868.47 in bond proceeds this year. Pending a recommending to sell the bonds, Speer Financial would again be utilized to execute the sale.

***Renner moved to recommend Board approval to conduct a competitive sale for the issuance of the G.O. Limited Tax Park Bonds, Series 2016. Second by Frangiamore.***

Voice vote: 3-0. All yes. Motion carried.

The next item up for Direction was the 2016 Tax Levy Estimate.

V. Krueger presented several different scenarios for the tax levy based on an estimated low and an estimated high EAV scenario. These were determined after speaking with the Algonquin Township Assessor and McHenry County Clerk. Both are projecting an increase in the EAV. Items also discussed were the CPI as well as possibility of the State adding a multiplier to the equation.

V. Krueger stated that she sent information to Jim Rock, Attorney at Ancel Glink, and discussed the 2016 tax levy request with him. She explained each scenario with him and he agreed with the methodology for the tax levy being proposed. The proposed levy would be less than 105% of the previous year's extension and therefore public notice would not be required. She stated that the District should announce at an open meeting of the Board its intentions with the tax levy for 2016.

***Frangiamore moved that the President of the Board of Commissioners announce at the October 27, 2016 Board Meeting that the District estimates the 2016 Tax Levy will not exceed 105% of the previous year's tax extension. Second by Renner.***

Voice vote: 3-0. All yes. Motion carried.

The next item up for direction was Ordinance O-2016-17-05, Disposal of Personal Property.

V. Krueger explained that prior to disposal, equipment valued at \$500 or greater at time of purchase must have Board approval to do so. In anticipation of replacing two elliptical machines, two current elliptical machines that will be traded in are included on the disposal list.

***Frangiamore moved to recommend Board approval of Ordinance O-2016-17-05, “An Ordinance Authorizing the Sale or Conveyance of Personal Property belonging to the Cary Park District.” Second by Renner.***

Voice vote: 3-0. All yes. Motion carried.

The last item up for direction was the Quadrennial Review of Board and Personnel Policies.

Jones stated that the Commissioners began a review of Section 4 which is the Personnel Policies of the District at the September 8<sup>th</sup> AFP meeting, and this evening the Committee should be able to finish the remainder of the section. This review is being conducted as part of our best practices to review these policies every four years to make sure things are up to date per the law.

Policies 4-010b.r2 – COBRA Compliance; 4-012.r2 – Employee Concerns, Comments & Grievances; 4-013.r2 – Leaves of Absence, Personal Time Off; 4-013e.r1 – Leaves of Absence, Victims of Economic Security and Safety Act; 4-013f.r1 – Leaves of Absence, Leaves of Absence, United States Armed Forces and Reserves and Illinois National Guard; 4-015.r1 – Abused and Neglected Child Reporting; 4-016.r2 Non-discrimination and anti-harassment; 4-017 – Personal Relationships; 4-019.r1 – Bloodborne Pathogens Program/Program Participant and Agency Compliance; 4-020.r2 – Employment of Certified, Licensed, or Professionally Trained Staff; 4-021.r2 – Employee Training/Education; 4-024.r2 – Background Check; and 4-0999.r3 Personal Policy Distribution were reviewed and no changes were noted.

Stanko asked under Policy 4-013a.r2 – Leaves of Absences, Vacation, if a line needed to be added about paying out banked vacation days at the time of an employee’s separation to keep it consistent with other policies reviewed. Jones stated he inquire with the District attorney of the necessity for this to be included in the policy.

While discussing Policy 4-013f.r1 – Leaves of Absence, US Armed Forces, Stanko asked Jones to receive clarification from the attorney as to whether an individual’s position is secure upon return from Active Duty under this Policy or if only employment is guaranteed with the Park District upon their return from active duty and not a return to the position that they left. Jones stated he would bring this to the attorney’s attention for review and response.

Policy 4-005.r3 Full-Time Employee Salary & Wages was asked to be discussed by B. Krueger. He explained that he feels that this policy is outdated and terminology within the document is too vague and is no longer applicable. After discussion amongst the Commissioners, Chair

Stanko did a straw poll of all Commissioners present and asked if the policy should be kept as is, revised, or rescinded. Frangiamore, Renner, and Stanko wanted to see the document revised. B. Krueger stated he wanted the Policy rescinded.

Jones explained that the items with the most questions within Policy 4-005.r3 are items 2b and 2c. The Committee asked Jones to look into this policy more and bring back options to a future meeting.

***Frangiamore moved to adjourn the meeting. Second by Renner.***

Voice vote: 3-0. All yes. Motion carried.

Meeting adjourned at 7:45 PM.