

Cary Park District Board of Commissioners

Committee of the Whole Meeting

August 13, 2026, 7:00pm

Community Center, 255 Briargate Rd. Cary, IL

Matters From the Public During Meetings – Board Policy 1-005d

1. The Board will hold Matters from the Public as part of any public open meeting.
2. Individuals interested in making comment will be asked to provide their name and asked to provide their address and/or their city/village of residence at the time they are recognized to comment during a public meeting. An individual who declines to provide their name, address or city/village of residence shall be allowed to comment.
3. Each individual indicating their interest to participate in Matters from the Public will be allowed up to five minutes to complete their comments. The Board may reduce this time limit if the need is so determined by majority vote of those present. The maximum amount of time that the Board will hear matters from the public at a meeting is thirty (30) minutes at a meeting. If members of the public are unable to comment due to time constraints, they should be encouraged to submit written comments or to attend another meeting when they may address the Board.
4. Individuals who have specific questions, or are interested in particular aspects of the District's operations or projects which may not appear on the published agenda should be encouraged to contact the Executive Director to review their questions or specific information.
5. The Matters from the Public portion of the agenda is for public comment only. It is improper for the Board to comment or respond to comments made during Matters from the Public.
6. The Board can temporarily modify or suspend these guidelines during a meeting if so determined by a majority vote of those present.

Regular, Special and Committee of the Whole Meetings

Regular and Special Board Meetings -- The Board may take final action on any matter posted to the Consent or Action Items portions of the agenda in a Regular or Special Board Meeting. Items posted under Discussion Items may not have final action considered.

Committee of the Whole Meetings – The Committee of the Whole is a recommending body only and no final action may be taken on any agenda item at a Committee of the Whole Meeting. Matters discussed and recommended during a Committee of the Whole Meeting are considered “draft(s)” until included on an agenda at a Regular or Special Board Meeting for final action.

Public Meeting Notice

Cary Park District
Board of Commissioners
Committee of the Whole
August 13, 2026
7:00 p.m.
Community Center
255 Briargate Road
Cary, Illinois



AGENDA

- I. Call to Order
- II. Roll Call, Pledge of Allegiance
- III. Matters from the Public, Commissioners and Staff
- IV. Approval of Minutes
 - A. July 9, 2026.
- V. Directions Items
 - A. For Direction to the Board for Consideration
 - 1. Review/Revision, Executive Director Position Job Description.
 - 2. Ordinance O-2026-27-03, Sale or Conveyance of Personal Property Belonging to the Cary Park District.
 - 3. Lauterbach & Amen, LLC. Contract for auditing services for Fiscal Years Ending April 30, 2027, 2028, and 2029.
- VI. Discussion Items
 - A. For Discussion/Information Only
 - 1. 2026 Tax Levy.
- VII. Adjournment

***Note:** In compliance with the American with Disabilities Act, this and all other meetings of the Cary Park District are located in facilities that are physically accessible to those who have disabilities. If additional reasonable accommodations are needed for persons who qualify under the Act as having a "disability", please contact the Park District during normal business hours at 847-639-6100 at least 48 hours prior to any meeting so that such accommodations can be provided.*

Providing exceptional recreation, parks and open space opportunities.

Cary Park District
Board of Commissioners
Committee of the Whole Meeting
July 9, 2026
7:00 PM
Community Center
255 Briargate Road
Cary, IL

Minutes

Board Members Present: Victor, Carasso, Stanko, Frangiamore.

Staff Present: Jones, Horn, Kelly, Hall, Mach, Nackers, Raica, Baker, Tillson.

President Frangiamore called the meeting to order at 7:00 PM.

Frangiamore asked if there were any Matters from the Public, Commissioners, and Staff.

Under Matters from the Public, none.

Under Matters from Commissioners, Stanko shared how nice it was to see a large neighborhood gathering at Bristol Park, which included a visit from the Fire Dept. Frangiamore commented on how great Stars n Stripes Fest was.

Under Matters from Staff, Jones provided additional comment regarding the success of Stars n Stripes Fest. Jones shared the upcoming Unplug Day event taking place at Kaper Park on June 11 from 10am-12pm.

The minutes from June 11, 2026, Committee of the Whole meeting was presented for approval.

Stanko moved to approve the minutes as presented. Second by Victor.

Frangiamore asked for any discussion.

Voice vote: Yes – 4. No – None. Motion carried.

The first Direction Item was Purchase, 2026 Ventrac Tractor. Mach stated due to the growth and the change in operational strategy over the course of several years, staff identified the need for additional equipment to complete job tasks. Mach further stated as part of this change, staff is recommending the purchase of a Ventrac Tractor, which is a novel piece of equipment that is flexible and reduces manpower. Mach stated the purchase includes a base tractor unit with cab, and articulating boom mower attachment, but other attachments can be purchased in the future that facilitate the completion of job tasks in all seasons.

Carasso to recommend Board of Commissioner approval for the purchase of a 2026 Ventrac Tractor with boom mower attachment in the amount of \$61,705.35 from Reinders, Inc, Mundelein, IL. Second by Stanko.

Frangiamore asked for discussion. Stanko shared he is very impressed with the item and how versatile it is. Hearing no further discussions, Frangiamore asked for a roll call vote.

Roll Call vote: Yes – Stanko, Carasso, Victor, Frangiamore. No – None. Motion carried.

The second Direction Item was Review/Revision, Executive Director Position Job Description. Tillson reminded the Board of their desire to review and update the Executive Director job description during the most recent performance appraisal for the Executive Director. Tillson stated it has been a best practice of the agency to review the job description every 5 years, with the last review taking place in February 2024. Tillson presented the revised job description, highlighting the proposed changes including language changes to reflect an executive-level position within an organization, revisions under Personnel Management, updates to job titles for various positions, updates to Position Qualifications to align with current industry standards and expectations, and revisions of Skills and Abilities, including renaming this section Competencies and aligning it with established Competencies for full-time staff.

Frangiamore opened the floor for discussion. Carasso stated she appreciates all the changes to the language used throughout the document and feels the Board can review the Executive Director position in a fairer and more equitable manner with these modifications. Stanko stated the proposed changes are a major improvement, although he had several recommendations regarding some of the new language. Victor echoed the previous comments regarding the improvements made. Frangiamore agreed with the changes presented and provided a few comments. Carasso stated she felt the changes Stanko recommended are already captured in other places within the document, therefore there is no need to add additional language. Tillson noted the “Competencies” section is based on information from the Park District Risk Management Association (PDRMA). Victor added she was in favor of the proposed language changes and felt the “Competencies” section was outlined nicely. Jones asked for confirmation that the Board would like staff to consider the feedback provided and bring back another draft for review in August. Frangiamore confirmed the direction.

The third Direction Item was Renewal, Intergovernmental Agreement Renewal for the Use of Facilities between Community High School District 155 and Cary Park District. Kelly stated the Intergovernmental Agreement with Community High School District 255 (SD155) will expire August 31, 2026, and the renewal of this agreement will become effective September 1, 2026, through August 31, 2030. Kelly further stated both agencies have reviewed the draft document and provided recommendations including minor language cleanup, addition of Hoffman Park and Walnut Hollow Disc Golf Course to the list of facilities, addition of Foxford Hills Golf Club to fees and availability for usage, addition of SD155 stadium usage, and notice of summer construction schedule.

Victor moved to recommend Board of Commissioners approval of the revised Intergovernmental Agreement between Cary Park District and Board of Education of Community High School District 155, McHenry County, for Use of Facilities. Second by Carasso.

Frangiamore asked for discussion. Victor asked why the Cary-Grove Fine Arts Center was replaced with “school district auditoriums”. Kelly responded that it allows for flexibility for usage at all schools and for other programs, other than just the dance recital. Stanko asked a question regarding the section on page 3, section 3, regarding “Parks”. Kelly confirmed the school district will still be required to submit a rental application for any request, and staff will evaluate the request and could charge for the rental. Frangiamore and Carasso had no changes to recommend.

Roll Call vote: Yes – Stanko, Carasso, Victor, Frangiamore. No – None. Motion carried.

The fifth Direction Item was Selection, Landscape Architect, Implementation of FY2026-27 Action Plan, CMP Update 2025. Jones stated as part of the five-year Action Plan within the Comprehensive Master Plan (CMP) the Park District has planned to review the Cary Grove Park site master plan and execute a study on locations and cost associated with hard courts, athletic field improvements and skate park location options, as well as explore potential grant opportunities. Jones updated that staff has interviewed multiple landscape architecture firms and provided two of them with a scope of work to achieve the directives of the CMP. Staff requested a proposal to complete the work and completed a scope review with JSD, Inc. that was determined to be satisfactory.

Carasso moved to recommend Board of Commissioner authorize the Executive Director to enter into an agreement with JSD, Inc. to complete a scope of work associated with advancing the action plan directives of Comprehensive Master Plan Update 2025. Second by Stanko.

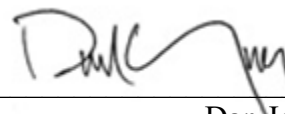
Frangiamore asked for discussion. Carasso stated she is appreciative of the work staff is putting into this, as well as reviewing potential grant opportunities. Stanko shared he is very excited for this next step in Action Plan. Victor and Frangiamore both echoed the previous comments.

Roll Call vote: Yes – Stanko, Carasso, Victor, Frangiamore. No – None. Motion carried.

Motion to adjourn the meeting by Stanko. Second by Victor.

Voice vote: Yes – 4. No – None. Motion carried.

Meeting adjourned at 8:06 PM.



Dan Jones, Secretary
Park District Board of Commissioners

Committee Memo

To: Committee of the Whole
From: Meghan Tillson, Human Resources Manager
Date: August 13, 2026

RE: **Job Description – Executive Director**



Providing exceptional recreation, parks and open space opportunities.

Introduction

The Executive Director job description is an attachment to Policy 2-001, Executive Director Job Description, Authority and Responsibility. Per Policy 2-001 the Board is responsible to establish and approve the Executive Director job description.

Background

As a result of the Executive Director's Annual Performance Appraisal, the Board of Commissioners expressed a desire to review and update the Executive Director Job Description. A job description serves as a foundation for recruitment, performance management, compensation, and organizational accountability by clearly communicating the scope and requirements of the role.

The purpose of these revisions is to accurately capture the scope and complexity of an executive level position and provide a strong foundation for performance evaluation, not redefine the position. The job description was last reviewed, revised, and approved in February 2024. Feedback received from the Board of Commissioners on July 9, 2026, Committee of the Whole meeting was reviewed and incorporated, where appropriate, into the current revision draft.

Staff Recommendation

Staff recommend the Executive Director job description as revised.

Motion(s) to Consider

Move to recommend Board of Commissioners' approval of the job description for the position of Executive Director, as revised.

CARY PARK DISTRICT

Job Description

Job Title: Executive Director

Category: Full Time, Exempt Classification

Level: Not applicable

Department: Administration

Reports To: Board of Commissioners

BASIC FUNCTION

The Executive Director is responsible for the overall leadership and direction of the administrative and operational functions of the Cary Park District (“Park District”) including parks, recreation programs, facilities, and financial and personnel management. The Executive Director works in close partnership with the Board of Commissioners (“Board”) in creating and establishing the Board-approved governing policies of the Park District, and interpreting those policies as operating procedures. The Executive Director implements the Board-approved mission and vision of the Park District through comprehensive master planning, strategic planning, goals, and objectives. The Executive Director serves as the primary spokesperson and official representative of the Park District in all media relations and public communications.

ESSENTIAL DUTIES

Administration

1. Advance and operationalize the Park District’s mission, vision, and long-range strategic goals to ensure sustained organizational success.
2. Collaborate closely with the Board of Commissioners to define Park District philosophy and policy, while maintaining a comprehensive and effective Board policy management system.
3. Lead the development and drafting of Board policy as required or assigned, and guide policy through established processes for Board review, consideration, and final action.
4. Provide interpretation of Board policy and guide the establishment of standard operating procedures to guide daily operations.
5. Communicate matters of importance to all Board Members; communicate routine matters to the Board President.
6. Direct the preparation of the agenda and supporting items for regular and special Board Meetings.
7. Champion and promote the park, recreation and leisure philosophies of the Park District.
8. Drive the development and implementation of administrative and operational systems that improve the efficiency and effectiveness of the Park District.

Provide strategic leadership in planning and executing routine and special projects across park, recreation program, and facility operations.

Attend professional educational training and remain informed of current trends and issues impacting park districts.

9. Serve as Park District Board Secretary as appointed by the Board, and complete all duties as required of such position per the Park District Code.

Customer Service

1. Provide strategic leadership for the design, implementation, and continuous improvement of a Park District-wide customer service and satisfaction training program.
2. Champion and drive agency-wide procedures and strategies that sustain exceptional levels of customer satisfaction across the Park District.

Public Relations & Marketing

1. Provide strategic leadership in the development of public relations and marketing procedures that promote a positive community perception of the Park District.
2. Champion and drive marketing procedures that expand community awareness and engagement with the Park District's parks, programs, and recreational opportunities.
3. Oversee comprehensive marketing plans for the Park District.
4. Direct the management of a Park District-wide employee public relations training program.
5. Serve as the primary spokesperson and official representative of the Park District in all media relations and public communications.
6. Develop and maintain cooperative relationships with other governmental, civic and affiliated club administrators and leaders.
7. Lead the Development and execution of comprehensive external communication strategies that effectively engage park visitors, program participants, neighbors, media, and the broader community.
8. effective Lead the development and execution of internal communication methods for the Board, staff, and volunteers.
9. Serve as the Park District liaison with assigned community groups.
10. Represent the Park District at local, state, and national functions.

Financial Management

1. Provide strategic leadership in the development and implementation of financial management procedures that ensure the overall fiscal stability of the Park District's operations.
2. Direct the preparation and presentation of the annual budget goals, fund/line-item budget detail, annual levy, and budget ordinances for Board approval.
3. Direct the management of Park District-wide accounting, general ledger, cash receipts and deposit processing, accounts receivable and payables and payroll processing systems.
4. Direct the management of the Park District-wide purchasing program, investment program, and fixed asset insurance program.
5. Provide strategic oversight for grant development and administration, including researching opportunities and directing the preparation and submission of grant applications.
6. Ensure successful execution and closeout of grant-funded projects, including accurate financial record keeping for reimbursement and audit purposes.

7. Ensure the profitability of Park District-wide sales and revenue-generating programs and facilities by directing the development and implementation of sales management procedures and/or contracts.

8.

Safety and Risk Management

1. Provide strategic leadership in the development and implementation of a comprehensive safety and risk management program that ensures employee and patron safety across all Park District's operations.
2. Serve as, or designate, the PDRMA Membership Assembly representative for Park District.
3. Support, promote and make recommendations regarding all safety, health and loss control policies as adopted by the Park District.
4. Familiarity with and effective implementation of the Employee Safety Manual.
5. Be familiar with the safe operation of any equipment necessary in accomplishing required tasks.
6. Responsible for providing all injury, illness and health information required by the Park District in its effort to assign tasks within an individual's capacity to prevent potential injury or illness.
7. Responsible for notification of injury or illness relating to a task assignment as described within the Employee Safety Manual.

Personnel Management

1. Provide strategic leadership in the development and implementation of personnel management procedures that are equitable and support the mission of the Park District.
2. Maintain full authority and accountability of personnel management, independent of Board involvement, while operating within the annually approved budget; and ensuring timely communication to the Board on all pertinent personnel matters.
3. Design, implement, and continuously evaluate the Park District's organizational structure; present annually for Board approval.
4. Oversee the development and administration of salary and wage scales for full-time, part-time, and seasonal staff; administer salary and wage merit pool for full-time staff.
5. Ensure the development of full-time, part-time and seasonal job descriptions and revisions as appropriate.
6. Direct supervision of the following employees including but not limited to development, hiring, training, record-keeping, evaluating, and terminating supervised employees:
 - a. Deputy Director;
 - b. Director of Finance and Technology;
 - c. Director of Planning and Development;
 - d. Administrative and Project Specialist;
 - e. Human Resources Manager

Planning

1. Provide strategic leadership for the development and implementation of planning procedures that ~~improve~~ optimize the future scheduling and management of the Park District's operations.
2. Oversee the implementation and ongoing evaluation of the Park District's Board-approved ten-year Comprehensive Master Plan.
3. Develop, implement and update a Board-approved 3-5 year strategic plan.
4. Direct the development and execution of the Park District's annual goals and objectives work plan

program.

5. Oversee the administration of the Capital Improvement Fund and Equipment Replacement Fund.
6. Provide strategic oversight of open space and land acquisition initiatives.

Park Grounds and Maintenance Management

1. Provide strategic leadership for the development and implementation of park grounds management procedures that optimize the overall park grounds available through the Park District.
2. Oversee the management and stewardship of Illinois Nature Preserves located within the Park District.
3. Direct a comprehensive park delivery system.

Fleet Management

1. Provide strategic leadership for the development and implementation of fleet management procedures that ensure the efficiency of the Park District's fleet of vehicles and motorized equipment.
2. Direct the administration of a comprehensive fleet management system.

Recreation Program Management

1. Provide strategic leadership for the development and implementation of program management procedures that optimize recreation programs offered by or through the Park District.
2. Oversee a comprehensive recreation program delivery system that meets the needs of all patrons of the Park District.
3. Serve as the NISRA Board of Director's representative for the Park District.

Recreation Facility Management

1. Provide strategic leadership for the development and implementation of facility management procedures that improve the overall recreation facilities available through the Park District.
2. Oversee a comprehensive recreation facilities facility delivery system that meets the needs of all patrons of the Park District.

POSITION QUALIFICATIONS

Education: Bachelor's degree in Recreation and Park Administration, resource management, business administration, public administration or related field. Master's Degree preferred.

Experience: Minimum of 10 years of progressively responsible administrative experience in a park and recreation agency, park district, municipal department, or related field, including oversight of a large team of employees.

Certifications: . NRPA Certified Park and Recreation Professional (CPRP) or Certified Park and Recreation Executive (CPRE) and a valid driver's license.

COMPETENCIES

Technical Skill:	Apply education, training and experience toward mastery of job requirements; seek additional training and education to continually improve performance.
Safety and Security:	Use good safety awareness, judgment and follow policies and procedures; report potentially unsafe conditions and use equipment, following manufacturer safety instructions.
Attendance/Punctuality:	Demonstrate consistent attendance and on-time arrival.
Dependability:	Follow instructions and respond to management direction; take responsibility for own actions; keep commitments; and complete tasks on time or notify appropriate person.
Planning/Organizing:	Prioritize and plan work activities and use time efficiently.
Judgment:	Exhibit sound and appropriate judgment; support and explain reasoning for decisions; include appropriate people in decision-making process; and make timely decisions.
Professionalism:	Approach others in a tactful manner; react well under pressure; treat others with respect and consideration; accept responsibility for own actions; and follow through on commitments.
Problem Solving:	Identify and resolve problems in a timely manner; gather and analyze information skillfully; develop alternative solutions; work well in group problem-solving situations; and use reason even when dealing with emotional topics.
Customer Service:	Manage difficult or emotional customer situations; respond promptly to customer needs; solicit customer feedback to improve service; respond to requests for service and assistance; and meet commitments.
Interpersonal Skills:	Focus on solving conflict, not blaming; listen to others without interrupting; keep emotions under control; and remain open to others' ideas and try new things. Must be able to deal with people and patrons under stressful situations.
Teamwork:	Promote and support work teams; put success of team above own interests; and support everyone's efforts to succeed.
Oral Communication:	Clear and effective verbal expression; listen and get clarification; and respond well to questions.
Organizational Support:	Follow policies and procedures.

PHYSICAL DEMANDS

Manual Dexterity:	Work requires regular speed, high level of accuracy and adeptness to operate a limited range of equipment including computers, tablets and smartphones.
Physical Effort:	Work requires handling light and simple weight materials or equipment requiring limited effort.
Working Conditions:	Most work is done under ordinary office conditions. At specific times work is done outdoors during special events and other activities with possible exposure to weather elements including heat and cold conditions.
Hazards	Negligible. Little or no exposure to hazards.

The above statements are intended to describe the general nature and level of work being performed by most people assigned to this job. They are not intended to be an exhaustive list of all responsibilities, duties and requirements.

Clean Copy of Proposed
Final Version V2

CARY PARK DISTRICT

Job Description

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Experience:	Minimum of 10 years of progressively responsible administrative experience in a park and recreation agency, park district, municipal department, or related field, including oversight of a large team of employees.
Certifications:	NRPA Certified Park and Recreation Professional (CPRP) or Certified Park and Recreation Executive (CPRE) and a valid driver's license.

COMPETENCIES

Technical Skill:	Apply education, training and experience toward mastery of job requirements; seek additional training and education to continually improve performance.
Safety and Security:	Use good safety awareness, judgment and follow policies and procedures; report potentially unsafe conditions and use equipment, following manufacturer safety instructions.
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Teamwork:	Promote and support work teams; put success of team above

own interests; and support everyone's efforts to succeed.

Oral Communication: Clear and effective verbal expression; listen and get clarification; and respond well to questions.

Organizational Support: Follow policies and procedures.

PHYSICAL DEMANDS

Manual Dexterity: Work requires regular speed, high level of accuracy and adeptness to operate a limited range of equipment including computers, tablets and smartphones.

Physical Effort: Work requires handling light and simple weight materials or equipment requiring limited effort.

Working Conditions: Most work is done under ordinary office conditions. At specific times work is done outdoors during special events and other activities with possible exposure to weather elements including heat and cold conditions.

Hazards Negligible. Little or no exposure to hazards.

The above statements are intended to describe the general nature and level of work being performed by most people assigned to this job. They are not intended to be an exhaustive list of all responsibilities, duties and requirements.

Committee Memo

To: Committee of the Whole
From: Dan Jones, Executive Director
Sara Kelly, Deputy Director
Noah Mach, Superintendent of Park & Facility Maintenance
Date: August 13, 2026



RE: Ordinance O-2026-27-03, Sale or Conveyance of Personal Property belonging to the Cary Park District.

Providing exceptional recreation, parks and open space opportunities.

Introduction

The Board approves disposal of personal property belonging to the Park District for equipment that was valued at \$500 or greater at time of purchase.

Background

On multiple occasions each fiscal year, staff presents a disposal ordinance to the Board of Commissioners for consideration.

Various items on the list are broken, inoperable or no longer needed by the Park District and Foxford Hills Golf Club. Besides the freezer, the timeline is unknown on when the Community Center kitchen pieces will be replaced. Typically, equipment is disposed via trade-in through a vendor, scrapped, recycled (electronics) or sold using a public auction platform.

Staff Recommendation

Staff recommend approval of Ordinance O-2026-27-03, Sale or Conveyance of Personal Property belonging to the Cary Park District.

Motion(s) to Consider

Move to recommend Board of Commissioners approval of Ordinance O-2026-27-03, An Ordinance Authorizing the Sale or Conveyance of Personal Property belonging to the Cary Park District.

ORDINANCE O-2026-27-03

AN ORDINANCE AUTHORIZING THE SALE OR CONVEYANCE OF PERSONAL PROPERTY BELONGING TO THE CARY PARK DISTRICT

WHEREAS, 70 ILCS 1205/8-22 permits the Cary Park District to sell or convey personal property in any manner they may designate, with or without advertising a sale, when three-fifths of the members of the Board then holding office are of the opinion that such personal property is no longer necessary, useful, or for the best interests of the Park District to own; and

WHEREAS, the Cary Park District is the owner of certain items of personal property identified on the attached "Personal Property List"; and

WHEREAS, the now acting members of the Cary Park District Board of Park Commissioners have determined that said personal property is no longer necessary for, nor useful to, nor in the best interests to be owned by, the Cary Park District.

NOW THEREFORE, BE IT ORDAINED, by the President and Board of Park Commissioners of the Cary Park District, Cary, Illinois, as follows:

SECTION 1: That the conveyance of the personal property identified on the attached "Personal Property List" is hereby authorized.

SECTION 2: That the Executive Director of the Cary Park District be and hereby is authorized to sell or otherwise convey the personal property on the attached "Personal Property List".

BE IT FURTHER ORDAINED that this Ordinance shall take effect and be in full force from and after its passage.

Roll Call:

AYES: _____

NAYS: _____

ABSENT: _____

PASSED AND APPROVED THIS 27th DAY OF AUGUST 2026

Keith Frangiamore, President
Board of Commissioners
Cary Park District

Attest: _____
Dan Jones, Secretary
Cary Park District

Cary Park District



Personal Property / Surplus Equipment

Ordinance O-2026-27-03

27th Day Of August 2026

Asset Tag	Item	Make	Model	Description	Minimum Disposal Amount
A00000038	2009	SouthBend	#227995	Oven & 6 burner stove	\$0.00
A00000040	2009	Traulson	G1201	Reach-in Freezer	\$0.00
A00000042	2009	FEW	n/a	Warming Unit	\$0.00
A00000066	2009	Traulson	G10010	Reach-in Refrigerator	\$0.00
000919	2009	Larkin	n/a	Range Hood	\$0.00
No tag	2018	Intwine Connect, LLC	#ICG-100-NA-C	FHGC Cellular Gateway	\$0.00
No tags	Miscellaneous computer accessories	n/a	n/a	n/a	\$0.00

Committee Memo

To: Committee of the Whole
From: Dan Jones, Executive Director
James Nackers, Director of Finance & Technology
Date: August 13, 2026



RE: Lauterbach & Amen, LLC Contract for auditing services Fiscal Years ending April 30, 2027, 2028 and 2029.

Providing exceptional recreation, parks and open space opportunities.

Introduction

The Park District Code requires a Park District's financial records to be audited annually by a licensed certified public accountant. The Park District's current engagement with Lauterbach & Amen, LLP (L&A) concludes upon the audit of the fiscal year ending April 30, 2026 being completed.

Background

In 2016, the Park District conducted a competitive Request for Proposals (RFP) for auditing services and received seven proposals. Following a review of each firm's qualifications, experience, proposed approach, and fees, L&A was selected to perform the Park District's annual audit.

Under the Park District Code, competitive bidding requirements do not apply to contracts for professional services where the qualifications and expertise of the provider are significant factors, including licensed certified public accountants. Accordingly, the Park District may continue its professional relationship with L&A without issuing a new competitive solicitation.

Over the past several years, L&A has developed extensive institutional knowledge of the Park District's financial operations, accounting systems, and reporting processes. The firm has consistently provided timely technical guidance throughout the year and has assisted staff with the implementation of new governmental accounting standards as they have become effective. Staff have likewise invested considerable time working with L&A to refine and improve the Park District's Annual Comprehensive Financial Report (ACFR), resulting in an efficient audit process and high-quality financial reporting.

The Park District has continued to receive the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting throughout L&A's tenure, reflecting the quality of both the Park District's financial reporting and the audit process.

L&A has submitted a proposal for a new engagement consisting of a three-year term with the option to extend the agreement for two additional one-year periods. The proposed audit fees are as follows:

Fiscal Year Ending April 30 Audit Fee

2027	\$13,200
2028	\$13,800
2029	\$14,400

Committee Memo

2030 (Optional)	\$15,000
2031 (Optional)	\$15,600

Although the Park District has not conducted a formal audit services RFP since 2016, the proposed fee schedule remains below the proposal submitted by Sikich LLP during the 2016 procurement process for a comparable engagement, demonstrating that the proposed fees continue to represent a competitive value despite inflation over the past decade.

Staff Recommendation

Staff recommend approval to contract with Lauterbach & Amen, LLP for auditing services for Fiscal Years ending April 30, 2027, 2028, and 2029.

Motion(s) to Consider

Move to recommend Board of Commissioner approval to contract with Lauterbach & Amen, LLP for auditing services for the Fiscal Years ending April 30, 2027, 2028, and 2029.



July 27, 2026

The Honorable District President
Members of the Board of Commissioners
Cary Park District, Illinois

We are pleased to confirm our understanding of the services we are to provide the Cary Park District, Illinois for the fiscal years ended April 30, 2027, April 30, 2028, April 30, 2029, with optional fiscal years ended April 30, 2030, and April 30, 2031.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, business-type activities, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the District as of and for the fiscal years ended April 30, 2027, April 30, 2028, April 30, 2029, with optional fiscal years ended April 30, 2030, and April 30, 2031. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited: management's discussion and analysis, the budgetary comparison schedules, GASB-required pension reporting and GASB-required other post-employment benefit (OPEB) reporting.

We have also been engaged to report on supplementary information other than RSI that accompanies the District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements: combining fund statements, individual fund statements, budgetary comparison schedules and other information as supplemental schedules.

Audit Scope and Objectives - Continued

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report: introductory and statistical information.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Auditor's Responsibilities for the Audit of the Financial Statements - Continued

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, if applicable, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of controls, improper revenue recognition, and general or local economic challenges. Planning for this engagement has not concluded and is subject to change.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and required audit adjustments, if any, for the District in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform these services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services, and required audit adjustments, if any, and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

Our fees for the fiscal years ended April 30, 2027, April 30, 2028, April 30, 2029, with optional fiscal years ended April 30, 2030, and April 30, 2031 audits will be:

Services Provided	Fiscal Year Ended 04/30/2027	Fiscal Year Ended 04/30/2028	Fiscal Year Ended 04/30/2029	Fiscal Year Ended 04/30/2030	Fiscal Year Ended 04/30/2031
• ACFR (Audit Report)	\$13,200 Annual	\$13,800 Annual	\$14,400 Annual	\$15,000 Annual	\$15,600 Annual
Annual Total Costs of Services	<u>\$13,200</u>	<u>\$13,800</u>	<u>\$14,400</u>	<u>\$15,000</u>	<u>\$15,600</u>

In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. Please be advised that we will charge interest on late invoices over sixty days.

Lauterbach & Amen's client portal is used solely as a method of exchanging information and is not intended to store the District's information. At the end of the engagement, we will provide the District with a copy (in an agreed-upon format) of deliverables and data related to the engagement from the portal. For multi-year engagements, this exchange will occur annually.

Upon completion of the engagement, data and other content will either be removed from the portal or become unavailable to Lauterbach & Amen, LLP within twelve months. For multi-year engagements, completion of the engagement occurs when the deliverables are completed for that year.

The District agrees that during the term of this agreement and for a period of twelve months thereafter, the District shall not solicit, or arrange an employment contract with personnel of Lauterbach & Amen, LLP. Violation of this provision shall, in addition to other relief, require the District to compensate Lauterbach & Amen, LLP with one hundred percent of the solicited person's annual compensation.

Reporting

We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to the Board of Commissioners of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the Cary Park District, Illinois and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Cordially,

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

RESPONSE:

This letter correctly sets forth the understanding of the Cary Park District, Illinois.

By: _____

Title: _____

Committee Memo

To: Committee of the Whole
From: Dan Jones, Executive Director
James Nackers, Director of Finance & Technology
Date: August 13, 2026



RE: Discussion - Tax Levy 2026

Providing exceptional recreation, parks and open space opportunities.

Introduction

The Board of Commissioners approves an annual levy ordinance in November to request property taxes to be collected for park and recreation purposes. The information presented tonight is to prepare the Board of Commissioners for Levy discussions in October and to provide direction as it pertains to the structure of the levy, prior to presentation and recommendation of the levy in October.

The schedule of activities associated with the eventual filing of the levy ordinance with the McHenry County Clerk is as follows:

July/August – preliminary discussion on levy by the Board of Commissioners.

October – staff provides levy estimate for Board of Commissioners review and discussion. The estimate developed by staff is reflective of the Board of Commissioners discussion during the preliminary discussion in July/August.

November – the levy ordinance is presented to the Board of Commissioners for approval. Upon approval, the levy ordinance is filed with the County Clerk.

March/April – the tax extension, based on the levy request, are distributed to agencies by the County Clerk for review.

May – the first installment of property taxes is collected by the Clerk and distributed to agencies.

Background

At times, the term “levy” and “extension” are used interchangeably. However, these terms have different meanings. A levy is a request that property taxes be collected for park and recreation purposes which includes specific amounts requested by fund. While an extension is the maximum amount of taxes an agency may collect for park and recreation purposes as determined by the County Clerk’s office.

If the request number is made lower than the available tax revenues to be extended, those funds will be lost to the taxing body forever. However, if the desire of the taxing body is to collect all tax revenues legally available to it, the request should be made higher than the amount of tax revenue expected to be extended.

The control mechanism that prevents a taxing body from requesting tax revenues at any amount, is PTELL (Property Tax Extension Limitation Law), or the tax cap. The tax cap limits taxing bodies to the lesser of 5% or the increase in the consumer price index (CPI) as well as any new growth that occurred within the taxing bodies’ boundaries. Therefore, taxing bodies who wish to collect all tax revenues legally available to it, should submit a request that places an umbrella over the top of these factors, understanding that by law there are limits to what will ultimately be extended to a taxing body.

Cary Park District
Committee Memo

Another legal item in this process is the size of the request compared to the previous year's extension. Should the request exceed 5% of the previous year's extension of taxes, additional disclosure is required by the taxing body.

Below are factors that past Board of Commissioners have used when deciding how to structure the Levy.

Consumer Price Index (CPI) – During the current budget, a CPI of 2.9% increase was used. For the upcoming budget, FY2027-28, a CPI of 2.7% increase will be used. Per the Tax Extension worksheet attached, the increase due to a 2.7% change in CPI results in \$132,003.27 in tax revenue. The latter does not consider new growth.

New Growth – The historical information spreadsheet attached shows new growth of \$1,391,040 a decrease of 77% over the previous year. For the current fiscal year, tax revenue generated from new growth was \$9,138. This is a decrease of \$31,942 over the previous year. New growth is defined as new construction/development that has not yet been captured as part of the EAV and may only be estimated during the preparation of the levy.

EAV - The Historical Information Spreadsheet shows an increase in the EAV of 8.29% or \$72,073,161 in tax levy year 2025. In 2024 the increase in EAV was 11.79%. The increase for 2026 is not known currently.

Costs - The "Cost Increases" spreadsheet indicates an estimated increase in key cost categories of \$385,456 for all levy supported funds.

State Equalizer – The impact on the State Equalizer is unknown currently. The last State Equalizer was instituted in FY2013-14 was 1.0243.

Below are the options that past Boards have used in their discussion of the Levy.

- (1) Structure the Levy to capture the increase due to CPI plus any new growth that may have occurred within the Park District. Except for FYs 2022-23 and 2023-24 when inflation exceeded 5%, this is the same approach that has been taken since FY2015-16. This option may impact the Corporate and/or Recreation Fund and funding for CERF and/or capital projects. While this option captures CPI plus new growth, it will not be enough to offset the anticipated increases in expenditures. If necessary, those increases would be covered via fees and charges.
- (2) Implement Option One but then abate a portion of the Park District's Annual Rollover Bond equal to the CPI increase in taxes for capped funds. This approach was last taken in FY2014-15. In this option, the Park District will incur additional expenditures with no offsetting revenue. As a result, choosing this option may impact available funding for CERF and/or capital projects. Items in the 10-year Capital Projects Plan and/or CERF schedule may be modified, delayed, or possibly foregone. The benefit of abating the bond is that the increase is lost for only one year, the Levy is not impacted long term and holds the line on taxes for the year.

Committee Memo

- (3) For capped funds, submit a request that is equal to the taxes extended in 2025. (This would NOT request the CPI increase in taxes on capped funds or be high enough to capture new growth) This will impact the Corporate and Recreation Fund. If this option is chosen, the Park District would not capture the increase in CPI and new growth now, nor would it capture the increase in CPI and new growth in the future years. (The impact of not capturing the CPI increase in taxes is illustrated in Attachment A). Further evaluation may be required by staff when preparing the FY2027-28 budget pending the need for additional resources to fulfil the directives of the Board.

While three options are presented above, variations to each may also be considered and/or discussed.

The following factors associated with the work to be accomplished by the Park District in the upcoming and future years must also be considered as part of discussion.

- Comprehensive Master Plan Update 2025 Initiatives
- Staff Workspace needs – the Park District remains in a growth mode and has outgrown its existing spaces to house staff and team members.
- Evaluate funding options for CERF with the addition of the capital equipment replacement needs associated with maintaining and improving upon the recreation and facility programming areas.
- Foxford Hills, & Cambria, Park Improvements (playground replacement): FY2027-28
- Cary Grove, Cary Woods, New Haven, and Skate Park Improvements (playground replacement): FY2028-29
- White Oaks Park Improvements (playground replacement): FY2029-30

Staff Recommendation

None. This is for discussion purposes by the Board of Commissioners and for direction for staff in advance of the preparation of the levy ordinance in October.

Motion(s) to Consider

None.

<u>Cost Categories</u>	<u>FY 26-27 Budget</u>	<u>Possible 27-28 Incr Percent</u>	<u>Amount</u>
Full-Time Wages	\$ 2,131,677	5.0%	\$ 106,584
Seasonal/PT Wages	\$ 1,548,551	5.0%	\$ 77,428
Group Insurance	\$ 653,313	20.0%	130,663
Professional and Technical			
Consulting	\$ 167,516	7.0%	11,726
Utilities			
Heat	\$ 42,083		
Electricity	99,147		
Water & Sewer	65,041		
Total	\$ 206,271	6.0%	12,376
Other Major Services			
Building Rentals	\$ 174,042		
Contracted Services	319,356		
Telephones	37,405		
Cable TV	31,420		
Printing	20,500		
Postage	18,170		
Total	\$ 600,893	6.0%	36,054
Commodities			
Gasoline	\$ 40,128	7.0%	2,809
Repairs & Maintenance			
Grounds	\$ 111,675	7.0%	7,817
Potential Increases in Cost			\$ 385,456

2026 Tax Extension

2025 Rate Setting EAV \$ 941,008,565

<u>Fund</u>	2025 Extension	Rate/\$100 EAV	FY 26/27		
			Budgeted Operating Expenditures	Corporate Debt Service	Total
Corporate	\$3,293,529.98	0.350000	\$ 2,636,403	\$ 1,116,369	See Note A
Recreation	\$954,079.17	0.101389	3,565,713		
Liability Insurance	\$139,024.61	0.014774	135,243		
Audit	\$12,195.47	0.001296	12,200		
Paving & Lighting	4,996.76	0.000531	35,000		
IMRF	\$180,184.32	0.019148	215,661		
Social Security	\$304,999.70	<u>0.032412</u>	288,762		
Total Capped Funds	\$ 4,889,010.01	0.519550	<u>\$ 6,888,982</u>	<u>\$ 1,116,369</u>	<u>\$ 8,005,351</u>
Special Recreation	\$376,403.43	0.040000			
Revenue Recapture	\$10,671.04	<u>0.001134</u>			
Total Excluding Rollover	5,276,084.48	0.560684			
Bond 2024 Limited	\$905,269.06	<u>0.096202</u>			
Total All Funds	<u>\$ 6,181,353.54</u>	<u>0.656886</u>			

Note A: A transfer of \$0 in non-tax revenues from the Recreation Fund to the Corporate Fund was budgeted in FY 26/27

Total Capped Funds	\$ 4,889,010.01
Levy Year 2026 CPI	<u>2.70%</u>
Increase due to CPI	<u>\$ 132,003.27</u>
Percent of Operating Expenditures	<u>1.92%</u>

Cary Park District
Historical Equalized Assessed Value

Tax Levy Year	EAV	Percent Incrs/decrs	CPI incr. (Note)	Annexed In	EAV New Growth	New Growth EAV as % of Prior Yr EAV	State Equalizer
2026	To Be Determined		2.70%			0.00%	1.0000
2025	\$ 941,008,565	8.29%	2.90%		\$ 1,391,040	0.16%	1.0000
2024	\$ 868,935,404	11.79%	3.40%		\$ 5,964,607	0.77%	1.0000
2023	\$ 777,275,491	4.15%	5.00%		\$ 4,821,510	0.65%	1.0000
2022	\$ 746,327,782	8.11%	5.00%		\$ 4,050,299	0.59%	1.0000
2021	\$ 690,331,386	3.24%	1.40%		\$ 2,951,763	0.44%	1.0000
2020	\$ 668,664,660	4.03%	2.30%		\$ 2,002,198	0.31%	1.0000
2019	\$ 642,742,393	4.46%	1.90%		\$ 1,665,127	0.27%	1.0000
2018	\$ 615,322,991	6.01%	2.10%		\$ 2,985,896	0.51%	1.0000
2017	580,427,352	6.49%	2.10%		\$ 1,631,425	0.30%	1.0000
2016	\$ 545,062,124	6.69%	0.70%		\$ 1,102,189	0.22%	1.0000
2015	510,885,397	3.74%	0.80%		\$ 2,621,048	0.53%	1.0000
2014	492,466,213	-4.50%	1.50%		\$ 1,568,071	0.30%	1.0000
2013	\$ 515,682,694	-9.51%	1.70%		\$ 1,993,683	0.35%	1.0000

Note: The Consumer Price Index (CPI) used is for All Urban Consumers as published by the United State Department of Labor. The change in the index is from December to December. The 2014 and 2015 increase is actual as reported by the Illinois Department of Revenue.

Attachment A: Impact of Option Three

2026 Tax Capped Funds 5,021,013

Levy Year	Assumed CPI	Maximum Tax Capped Funds	Assumed CPI taken by CPD	Allowed Tax Capped Funds	Annual Reduction in Tax Capped Funds	Cumulative Reduction in Tax Capped Funds
2026	2.70%	5,021,013	0.00%	4,889,010	132,003	132,003
2027	1.90%	5,116,413	1.90%	4,981,901	134,511	266,515
2028	1.90%	5,213,624	1.90%	5,076,557	137,067	403,582
2029	1.90%	5,312,683	1.90%	5,173,012	139,671	543,253
2030	1.90%	5,413,624	1.90%	5,271,299	142,325	685,578
2031	1.90%	5,516,483	1.90%	5,371,454	145,029	830,607
2032	1.90%	5,621,296	1.90%	5,473,511	147,785	978,392
2033	1.90%	5,728,101	1.90%	5,577,508	150,593	1,128,985
2034	1.90%	5,836,935	1.90%	5,683,481	153,454	1,282,439
2035	1.90%	5,947,837	1.90%	5,791,467	156,370	1,438,808
2036	1.90%	6,060,845	1.90%	5,901,505	159,341	1,598,149
2037	1.90%	6,176,002	1.90%	6,013,633	162,368	1,760,517
2038	1.90%	6,293,346	1.90%	6,127,892	165,453	1,925,970
2039	1.90%	6,412,919	1.90%	6,244,322	168,597	2,094,567
2040	1.90%	6,534,765	1.90%	6,362,965	171,800	2,266,367
2041	1.90%	6,658,925	1.90%	6,483,861	175,064	2,441,431
2042	1.90%	6,785,445	1.90%	6,607,054	178,390	2,619,822
2043	1.90%	6,914,368	1.90%	6,732,588	181,780	2,801,602
2044	1.90%	7,045,741	1.90%	6,860,507	185,234	2,986,835
2044	1.90%	7,179,610	1.90%	6,990,857	188,753	3,175,588