



**Park District Board of Commissioners
Committee Meeting Minutes
Personnel and Policy Committee
February 13, 2019- 6:30 pm**

Call to Order: Commissioner Gallagher called the meeting to order at 6:30 pm.

Commissioners Present: Debbie Gallagher, Cathy Cagle, Michele Hartwig, Larry Wheeler

Staff Present:

Jason Herbster, Executive Director, Katrina Hanna, Superintendent of Business Services, Dan Dziewior, Crystal Lake Park Police Chief, Anne Sandor, Recording Secretary

Approval of Agenda:

Commissioner Gallagher moved to approve the agenda. Seconded by Commissioner Wheeler. All were in favor.

Matters from the Public: None.

McHenry County Major Investigation Assistance Team (MIAT) Participation and Memo of Understanding:

- Commissioner Wheeler expressed his concern of hidden costs based on job descriptions.
- Chief Dan Dziewior explained any additional costs incurred would be the employees regular salary which is paid by their employer, only when an officer is needed,
- Commissioner Cagle commented the training will provide quality policing.
- Chief Dziewior noted MIAT would provide assistance to the Crystal Lake Park District if assistance is needed.
- The Committee agreed to recommend approval to the Board at the next park board meeting.

Employee Policy 412 Emergency Closing:

- Commissioner Cagle questioned why the Park District was open during the extreme cold day and why staff was unpaid if they did not come in to work. Executive Director Herbster stated the staff had the option to take a vacation day or sick day.
- The committee discussed offering a work from home option. Director Herbster noted not all staff can perform their jobs at home.
- The committee reviewed the revisions to the emergency closing policy and agreed to present the following revised policy 412 Emergency Closing, to the Park Board, at the next regular meeting.

412 Emergency Closing (Revised 02-21-19)

On occasion, due to inclement weather, national crisis, or other emergency, the Park District may close for all or part of a normally scheduled workday at the discretion of the Executive Director or his or her authorized designee. The Park District will attempt to notify employees of its closure through district wide communication and departmental communication. Announcements on predetermined local area radio stations, the rainout hotline and social media and also through a calling tree will be used to contact program participants and facility users.

Full-time employee I will have to take a vacation, sick or personal day for emergency closing days. Full-time exempt employees will have to take a vacation, sick or personal day for a half day or full day absence. Full-time employee II and Part-time employees who have accumulated Paid Time Off may use the time accrued for emergency closings.

The leadership team will make the determination regarding the need for certain key staff that may be required to report to work to conduct facility checks, snow removal, etc. depending on the circumstances and if they can report to work in a safe manor.

Fund Balance Policy 5.3

The Committee agreed to present the following revisions made to Fund Balance Policy 5.3, at the next Park Board meeting.

Fund Balance Policy 5.3 (Revised 02-21-19)

The purpose of the Fund Balance Policy is to establish target ratios for all fund balances to annual operating budget expenditures.

It is the Park District's philosophy to support long-term financial strategies where fiscal sustainability is its first priority while building funds for future growth. The Fund Balance Policy guides Board and staff in developing plans to achieve both sustainability and growth.

The policy provides for the minimum amount of fund balance to be maintained for each of the funds. From time to time, the District deems it necessary to accumulate fund balance in any given fund. This is done with the intention of planning for growth or earmarking the fund balance for specific multi-year projects. The District will properly show the balances that have been set aside as assigned, committed, or restricted. Funds that are supported by a property tax levy will be reviewed on an annual basis and will strive to maintain fund balances less than two years of expenses in order to remain conservative stewards of tax dollars and not face a legal liability. The components of fund balance will be shown in a detailed manner on the Comprehensive Annual Financial Report.

Components of Fund Balance

Nonspendable: Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted: Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed: Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the District's Board; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned: Consists of amounts that are constrained by the District's Boards intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the District's Board itself or b) a body or official to which the District's Board has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the District's Board, who is authorized to assign amounts to a specific purpose.

Unassigned: Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

General Fund: The unassigned fund balance for this fund should be maintained at a minimum of 35% of annual budgeted expenditures. Amounts above 35% can also be used to supplement a following year's operating budget in the event of unanticipated shortfalls. The Aquatic, Food Service and Park Place funds are kept separate for daily accounting purposes but are combined with the General Fund. Any amount of unassigned fund balance over 35% of annual budgeted expenditures can be transferred to the Capital Projects Fund at the end of each fiscal year, with board approval.

Recreation Fund: The unassigned fund balance for this fund should be maintained at a minimum of 25% of annual budget expenditures. Additional amounts could be maintained with a specific purpose for the future use of those funds. Any amount of unassigned fund balance over 25% of annual budgeted expenditures can be transferred to the Capital Projects Fund at the end of each fiscal year, with board approval.

Special Recreation Fund: The fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures.

IMRF: The fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures.

Liability: The fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures.

Audit: The fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures.

Nature Center: The unassigned fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures.

Lippold Park Family Golf Center (GLC): The unassigned fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures.

The Racket Club: The unreserved fund balance for this fund should be maintained at a minimum of 25% of annual budgeted expenditures.

Capital Projects: The unreserved fund balance for this fund should be maintained at a minimum of 25% of annual budget expenditures. Expenditures from a bond issue must be expended in the time frame specified as required by law and to avoid arbitrage.

Bond and Interest: The Park District levies an amount close to the principal and interest that is anticipated to be paid. No more than a small reserve of 10% is necessary in this fund.

Adjourn:

Commissioner Gallagher moved to adjourn the meeting at 7:27 PM. Seconded by Commissioner Cagle. All were in favor.

Approve: _____ Attest: _____
President Secretary