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FINANCE, ADMINISTRATIVE OPERATIONS AND MARKETING COMMITTEE

Glenview Park District – Lakeview Room, Park Center

2400 Chestnut Avenue, Glenview, IL 60026

Regular Meeting Minutes

Tuesday, August 11, 2020 @ 8:30 a.m.

1. Roll Call

Committee Chair Jen Roberts called the meeting to order at 8:30 am and the roll was called.

Commissioners present: Committee Chair: Jen Roberts; Committee Members: Dan Peterson, Dave Dillon (via phone); Bill Casey, Dave Tosh

Official Staff present: Executive Director Mike McCarty, Deputy Executive Director Katie Skibbe, Treasurer Bill Moore, Human Resources Director Sarah Bagley (via phone), Finance Director Erin Ryan (via phone), Superintendent of Leisure Services Todd Price, Recording Secretary Amy Wille

Guests: Jamie Wilkey of Lauterbach & Amen (via phone)

Late Arrivals, Early Departure: Jamie Wilkey left at 8:52 am, Dan Peterson left at 9:30 am

Commissioners/Official Staff absent: None

2. Commissioner Jen Roberts made a motion to allow Commissioner Dave Dillon to participate in the August 11, 2020 Finance, Administrative Operations and Marketing Committee Meeting by electronic means.

3. AGENDA TOPICS

a. Remote Work Policy

Deputy Executive Director Katie Skibbe presented the revised Policy 9.63 Remote Work, formally called Telework. The revision included minor changes and the addition of a resolution drafted by Derke Price of Ancel Glink that will allow the Executive Director to suspend any provision of the Remote Work Policy if he determines it to be in the best interest of the District. Any provision of the Remote Work Policy suspended by the Executive Director shall be applied to all employees equally.

Skibbe included an overview of the efforts to accommodate staff's needs during this time of uncertainty with school closures. She reported that the Human Resources department reached out to full-time staff with school-aged children to determine if they need support with remote learning schedules and would like to enroll their children in the District's new Camp REC program. Details, such as location and cost to employees, are still being finalized. Executive Director Mike McCarty added that supervisors will work with affected staff to have their work schedule align with their children's school schedules, which could be a full remote learning model or a hybrid model where children attend school and remote learn in the same week.

Commissioner Bill Casey asked why the District is charging staff to enroll their children in Camp REC. Executive Director McCarty responded that staff would like to run the first 4 weeks of the program and then assess the feasibility of not charging staff.

The committee recommended the acceptance of Policy 9.63 Remote Work and Resolution 2020-14: Recognizing a public health emergency and empowering the Executive Director to take certain actions where required by exigency of circumstance. These items are to be moved to the consent agenda for full Board approval.

b. 2020 Estimated Tax Levy

Deputy Executive Director Skibbe presented the estimated 2020 tax levy of \$20,070,343. She reported that the District's EAV increased by 14.64% or \$425,880,774 after the northern and northwest suburbs were reassessed last year. This year, north suburban and Chicago portions of Cook County will have their property values reviewed for estimated effects of COVID-19 even though they are not scheduled for reassessment in 2020.

Skibbe reported that this year's Consumer Price Index (CPI) is 2.3%, which represents \$355,628 of additional revenue to the District at a cost of \$14.48 annually to a \$500,000 homeowner. She stated that the 2020 CPI for the 2021 tax levy may be significantly lower due to the financial impacts from COVID-19. In June 2020, the CPI for 2020 was reported at 0.6%.

Skibbe reported a change to the Special Recreation Levy. Last year, the District levied the Member Agency Contribution (MAC) and the \$447,459 renovation contribution to NSSRA's new building. This year, the District will reduce the capital contribution to \$80,779 to cover renovation costs. Skibbe explained that these monies will be returned once the existing building is sold. Commissioner Peterson asked how the monies will be returned, to which Executive Director McCarty explained the District will be credited most likely through the member agency contributions.

Commissioner Bill Casey asked about the speculated effects of COVID-19 on property values, to which Skibbe responded that there is an assumption that property values will decrease however Cook County has not confirmed it.

Skibbe reported the Bond & Interest Levy will increase due to the fluctuation in the principal and interest payments for tax-supported debt and the prior year abatement of the 2012C Pool Bonds. The tax-supported debt includes the annual rollover (Limited Park) bonds, the 2012C Pool Referendum Bonds, and the 2018A Referendum Bonds.

The committee supported the estimated 2020 tax levy as a committee update at the August Park Board meeting.

c. Enterprise Funds Interfund Loan

Deputy Executive Director Katie Skibbe gave an overview of the Board's approval of the reclassification of the District's enterprise funds to special revenue funds in April 2020. This change aligned all Park District funds under the same accounting method, modified accrual, which will improve comparability of operating statements between funds and simplify the analysis of funds when activity for long-term assets and long-term debt are consistently recorded across all funds.

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Skibbe reported that the audit is substantially complete and the interfund loan balances as of April 30, 2020 are: (2,224,700) at Glenview Park Golf Club, (804,396) at Glenview Prairie Club, and 3,029,096 at Glenview Tennis Club. Before the pandemic, staff planned on using the Capital Development Fund to eliminate the negative fund balances. Due to the financial effects of COVID-19, staff will consider other options so the Capital Development funds are available to assist funds most affected by the pandemic or utilize the funds for district-wide expenses.

Commissioner Dan Peterson supported the reclassification, but requested a different method to reporting the reclassification through multi-step transfers of funds in order to create a clear representation of the Board's intent and to avoid setting a precedent for future Boards. Jamie Wilkey of Lauterbach and Amen explained the how the audit would present the original method and Dan's proposed method of transferring the funds. She explained that additional documentation of the transfers can be included to the audit as well. Commissioner Jen Roberts supported Commissioner Peterson's suggestion. Commissioners and staff discussed the methodologies proposed and how the reporting will affect future Boards.

The committee recommended the acceptance of Resolution 2020-15 A Resolution Approving Interfund Loan Actions Regarding Glenview Park Golf Course, Glenview Prairie Club, and Glenview Tennis Club pending edits to be moved to the consent agenda for full Board approval.

d. Update on Camp R.E.C. (Recreation, Enrichment, Community)

Deputy Executive Director Katie Skibbe provided an update on Camp REC, a program designed to help support Glenview families and their child(ren) in remote learning. Participants in Camp REC will have the opportunity to engage in their daily e-learning schedule in a secure, safe environment with Camp REC leaders who will help children follow their daily online school schedule. When children are not involved in virtual classes, a variety of activities will be planned including indoor/outdoor games, arts and crafts, sports, drama, and dancing.

The District sent out a public outreach email on August 10, 2020 launching the program for children of ages K-8 in partnership with Wesley Child Care Center, which will begin August 31, 2020. Executive Director McCarty explained the partnership with Wesley as an independent contractor that would provide the necessary licensed staff and allow the District to expand the program beyond current staffing levels. The program is advantageous for both parties because the District alone cannot accommodate the demand based on public interest surveys and Wesley has available staff.

McCarty explained the lottery system for enrollment into the program. Based on an unknown total of available spots, the first 15% of available spots will be allotted to families needing financial assistance, the second set will be allotted to District summer camp participants and Wesley pre-registered children, and the third set will be allotted to all other potential candidates.

Commissioner Roberts asked if an additional statement will be made regarding children in an Individualized Education Program (IEP) due to the public reaction to the District's August 10 email blast that indicated Camp REC would be unable to accommodate children with IEPs. McCarty responded that there will be a follow up message that will provide more support to children with IEPs. He explained the conversations with Ancel

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Glink and NSSRA, why the original statement was made, and how staff is assessing options to accommodate them.

Commissioner Casey requested that staff provide information to the public outlining ways to contribute financially to families in need. McCarty responded that there will be a message indicating donations can be made to the Glenview Park Foundation, Youth Services, and Wesley. Commissioner Dillon asked about COVID-19 related protocols and costs. McCarty outlined the safety guidelines to be implemented similarly to the summer camp programs, which received positive feedback. Skibbe also provided additional information on the IT challenges and solutions to providing Wi-Fi to the fieldhouses involved in Camp REC.

McCarty informed the committee of the communications with District 34 regarding the Camp REC program and children with IEPs. Commissioner Casey responded that the Park Board looks forward to working with District 34 Board members moving forward and plans to work on communicating better in the future.

Commissioners Peterson, Casey and Roberts commended staff's efforts to accommodate the community's needs and provide a safe option in a short timeframe.

4. Other

None

5. Matters from the Public

None

6. Adjourn

Committee Chair Jen Roberts moved seconded by Commissioner Dan Peterson to adjourn the Open Session at 9:49 am. On Voice Vote: All present voted aye, motion carried.

ATTEST:

William M. Casey
Board President

Michael D. McCarty
Board Secretary

Approved this 24th day of September 2020.