

MINUTES OF THE REGULAR BOARD MEETING
BOARD OF PARK COMMISSIONERS
ARLINGTON HEIGHTS PARK DISTRICT
Administration Center
410 N. Arlington Heights Road
October 26, 2021 - 7:00 p.m.

President Leno called the Regular Board Meeting to order at 7:04 p.m.

ROLL CALL OF COMMISSIONERS

Commissioners Present

R. Nesvacil
T. Gelinas
M. Leno

Commissioners Absent

B. Owen

STAFF PRESENT: Carrie Fullerton, Executive Director; Brian Meyer, Director of Recreation and Facilities; Jason Myers, Director of Finance and Personnel; Ben Rea, Director of Parks and Planning; and Kendra Maher, Recording Secretary.

Other Staff in attendance: Jennifer Rogers, Steve Neill, Kristy McCann, Janna Witt, and Pat Klawitter.

Also in attendance Dan Berg, Sikich, Brian Walsh, VistaNational Insurance Group, and Melissa Cayer, resident.

RECOGNITION OF VISITORS & CITIZENS TO BE HEARD

None.

MINUTES

No discussion.

Vice President Gelinas moved, seconded by Comr. Nesvacil, to approve the September 28, 2021 Regular Meeting minutes.

Roll was called with:

Ayes – Gelinas, Nesvacil, Leno

Nays – None

Absent - Owen

Ayes – 3; Nays – 0; MOTION CARRIED

PRESENTATIONS & INFORMATIONAL REPORTS

September, 2021 Budget Summary

No discussion.

Summer Seasonal Report

Comr. Nesvacil asked if staff believe that residents are coming back to programming and participation. Dir. Meyer said participation is positive, at about an 85% return, although there have been COVID related issues with staffing and participants from time to time.

Vice President Gelinias thanked staff for the effort that goes into creating this report, it is very helpful to review the District across the board.

NEW BUSINESS

2021 Audit Presentation & Acceptance

Dir. Myers shared that the District has received an unmodified opinion, the best opinion to receive. A management letter has been included with the audit and did not identify any deficiencies in internal control that was considered to be a material weakness but did want to identify certain matters for future audits.

Dir. Myers continued with a management discussion and analysis of the audit, showing fund balances, and the effects of COVID-19 on the District. Concluding with the District receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting for 28 continuous years.

Dan Berg from Sikich followed with a review of the finding of the audit, sharing his high regards for the work and efforts made by staff.

President Leno inquired about the IMRF and FICA being combined in the audit schedule. Dir. Myers stated that is true in the audit documents, however, they are separate in the general ledger.

Vice President Gelinias moved, seconded by Comr. Nesvacil, to accept the Comprehensive Annual Financial Report for the Fiscal year ended April 30, 2021. On a voice vote the motion was approved 3-0.

2022 Health Insurance Renewal

Exec. Dir. Fullerton reviewed two memos the Board received compiled by staff from information provided by Brian Walsh, broker with VistaNational.

Discussion regarding staffing going forward as the District rebuilds after the pandemic contributed to what insurance costs could be in the future.

Staff made the recommendation to:

- Contract Cigna as for medical insurance with two PPO plans and one HMO plan and fund the HRA program at \$100,000.
- Continue the current HRA structure to reimburse employees for any deductible costs between \$1,000 and \$2,500 resulting in the employee having a \$1,000 deductible and, eliminate coverage of the 20% co-pay to get to the \$4,500 max out of pocket, which aligns the administration of the HRA with industry standards.
- Adjust the employee premium contribution levels to more accurately reflect the cost of the OAP premiums to the District. Leave all premiums for the Local Access PPO Plans (low PPO) at the current percentages: Employee Individual premium 12%, Employee/Spouse and the Employee/Children 16% and Family 18%.

- Leave all premiums for the HMO Plans at the current percentages: Employee Individual premium 14%, Employee/Spouse and the Employee/Children 18% and Family 20%.
- Increase the premiums for the Open Access Plus plan (high PPO) as follows: Employee Individual premium 22% (currently at 20%). Increase the Employee/Spouse and the Employee/Children to 22% (currently at 20%). Increase the Family premiums to 24% (currently at 22%).
- Keep the Opt-Out Incentive program at \$2,500 paid directly to employees through payroll.
- Contract with Cigna for dental insurance.
- Continue the contract with MetLife for Life/AD&D insurance and maintain the contract with EyeMed for vision.
- Continue to offer the voluntary benefits that are at no-cost to the District.

Comr. Nesvacil moved, seconded by Vice President Gelinas, to contract with Cigna for medical insurance with two PPO plans and one HMO plan and fund the HRA program at \$100,000. Continue the current HRA structure to reimburse employees for any deductible costs between \$1,000 and \$2,500 resulting in the employee having a \$1,000 deductible and, eliminate coverage of the 20% co-pay to get to the \$4,500 max out of pocket. Adjust the employee premium contribution levels to the appropriate percentages. Leave all premiums for the Local Access PPO Plans at the current percentages: Employee Individual premium 12%, Employee/Spouse and the Employee/Children 16% and Family 18%. Leave all premiums for the HMO Plans at the current percentages: Employee Individual premium 14%, Employee/Spouse and the Employee/Children 18% and Family 20%. Increase the premiums for the Open Access Plus plan as follows: Employee Individual premium 22% (currently at 20%). Increase the Employee/Spouse and the Employee/Children to 22% (currently at 20%). Increase the Family premiums to 24% (currently at 22%). Keep the Opt-Out Incentive program at \$2,500 paid directly to employees through payroll. Contract with Cigna for Dental insurance. Continue the contract with MetLife for Life/AD&D insurance and maintain the contract with EyeMed for Vision. Continue to offer the voluntary benefits that are at no-cost to the District.

Roll was called with:

Ayes – Nesvacil, Gelinas, Leno

Nays – None

Absent - Owen

Ayes – 3; Nays – 0; MOTION CARRIED

R-6-21 Proposed Tax Levy for 2021

Dir. Myers shared with the Board that Attorney Paine has reviewed the past format for this resolution. While the past format was acceptable, Attorney Paine is recommending the District use and updated format as a best practice. Therefore, the resolution attached will be what is used this year and moving forward.

The Property Tax Extension Limitation Law limits the amount of the increase to 5% or the CPI, whichever is less. The CPI increase for December 2020 was 1.4%, down from 2.3% in 2019. The 2020 assessed valuation increased to \$3,249,612,320. This 0.7 % increase generated a tax rate of \$.469 per \$100 equalized assessed valuation.

Staff is recommending that the levy be prepared for a 4.9% increase (a 4.99% increase for Truth-in-Taxation). This provides an average 4.99% increase for tax-capped funds. The equalized assessed value is based on the assumption of a 1.4% increase for 2021. Staff has talked to the Wheeling Assessor and was informed that they anticipate the growth to be between 3-4% (not to exceed a total increase of 5%) in EAV. The Debt Service Fund is based on the debt maturity schedule.

The total tax rate generated for tax year 2021 is estimated to be \$.479 per \$100 equalized assessed valuation for an overall total levy amount of \$15,778,557.

The annualized impact of the 2021 estimated total tax rate of \$.479 compared to last year's total tax rate of \$.469 on a home value of \$300,000 is approximately \$10.00.

Comr. Nesvacil moved, seconded by Vice President Gelinas, to approve R-6-21 of the Proposed Tax Levy for the Tax Year 2021. On a voice vote the motion was approved 3-0.

September, 2021 Vouchers

Dir. Myers provided the September, 2021 vouchers listing. No discussion.

Comr. Nesvacil moved, seconded by Vice President Gelinas, to approve the Voucher Listing for the month of September, 2021, in the amount of \$916,627.74 and the payroll and payroll related expense distribution for the month of September, 2021 for \$906,600.34.

Roll was called with:

Ayes – Nesvacil, Gelinas, Leno

Nays – None

Absent – Owen

Ayes – 3; Nays – 0; MOTION CARRIED

Indoor Rental & Athletic Field Fees

Staff provided an field competitive analysis to support the Board's review of the proposed fees at the September 28th meeting. Vice President Gelinas asked about the competitiveness of the fees, and has there been any kick back on the fee increase. Dir. Meyer compared our rates to the Wheeling Park District fields with turf in the outfields, AHPD is \$7.00 less on field rentals and feels this is competitive.

Comr. Nesvacil moved, seconded by Vice President Gelinas to approve the athletic and indoor rental fees for 2022/2023 as presented. On a voice vote the motion was approved 3-0.

Park Foundation Report

Dir. Myers shared that the Foundation Golf Outing was a success and raised over \$24K in the 21-year history of the outing. Dir. Myers thanked everyone for helping with the success of the outing.

COMMISSIONER REPORTS

Vice President Gelinas shared that he had been out at Melas and the work on the infields of the ball diamonds looks amazing, plus North School Park looks great in the fall.

EXECUTIVE DIRECTOR REPORT

Exec. Dir. Fullerton shared the tree lighting will take place again this year on the day after Thanksgiving.

Exec. Dir. Fullerton congratulated staff on the recent achievement of Distinguished Accreditation from IAPD, a lot of hard work was put towards this achievement.

Exec. Dir. Fullerton brought to the attention of the Board the application before them for "Remembering the Fallen Memorial" display at North School Park proposed for May. It will be brought back at the next meeting for approval.

ADJOURNMENT

Comr. Nesvacil moved, seconded by Vice President Gelinis, to adjourn at 8:32 p.m. On a voice vote the motion was approved 3-0.

Maryfran Leno, President
Board of Commissioners
Arlington Heights Park District

Carrie A. Fullerton, Secretary
Board of Commissioners
Arlington Heights Park District

Date Approved