

**Wheaton Park District
Finance Subcommittee Agenda
June 7, 2017
6:00 pm Museum**

**In attendance: Commissioner Hodgkinson, Commissioner Fahey, Commissioner Frey,
Commissioner Mee, Commissioner Morrill, Commissioner Kelly**

**Executive Director Benard, Executive Assistant Siciliano, Finance Director Trainor,
Assistant Finance Director Chiappetta, Payroll Specialist Erin Herrera, Human Resources
Manager Hirshberg, Golf Director Stoller, Superintendent of Special Facilities Dan Novak**

Absent: Commissioner Vires

Guest: Jamie Wilke – Lauterbach & Amen

A. Previous Minutes

1. May 3, 2017 (approved at the May 17 Regular meeting)

Discussion Items

B. Previous Discussion Items

None

C. New Discussion Items

1. HR/Payroll Software Update

Assistant Finance Director Chiappetta stated that our current provider Paychex cannot handle the complexity of our district. We have a lot of seasonal hires every year and entering them is a very labor intensive manual process. Our time clocks are old and our current models aren't made anymore. We hired a consultant and brought in the three best systems. Staff is recommending contracting with Paylocity and renting timeclocks rather than purchasing them. What they are offering is much better than what we currently have. Executive Director Benard stated that we are not just replacing our old system but are also adding new modules. The additional \$54,000 per year cost covers our old system and new modules. All of the modules talk to each other. We would go live in October. The board members present were agreeable with this.

2. Finance YTD comparisons

Benard stated that this was requested by President Vires. Benard and Trainor talked with the department heads of the district and decided this will be done annually after the books are closed for June every year. This will get the variance report to the board members in early August.

3. Purchase +\$10,000
 - i. City of Wheaton/Police for Taste of Wheaton
Benard stated that we have to have 2 officers at Taste of Wheaton, 2 at the Carnival and one officer directing traffic. The board had no comments and those present were agreeable to paying this.
4. Golf carts/ask board of commissioners who to spec the bid packet (Club Car/Yamaha)
Stoller stated that the golf carts are ten years old and we have to replace the whole fleet because they were all bought at the same time. We are going to bid on this and the only change now is that staff would like to order fuel injector carts. There are many benefits to them and they save fuel. Staff is looking at alternates for the covers. Staff is looking to expand the fleet from 100 to 110. They will give the Recreation Department some of the old carts to use. Stoller needs a five month lead time to place the order. He needs to have them ordered by September to be ready for next season. Estimated cost is \$400,000-\$500,000. Commissioner Frey stated he thinks we need the automatic shut off and new GPS systems. Staff will buy 110 and trade in 90. Stoller stated he would get a price on the covers for the golf clubs when it rains.
5. Program guide
Staff is waiting on the bid results.
6. Prevailing wage ordinance
Commissioner Hodgkinson stated to Commissioner Fahey, since he is new to the board, that this is something we are required to do every year.
7. Audited 5 year annual financial report comparison and Management Letter
Jamie Wilke from Lauterbach & Amen gave a brief presentation on the audit. Ms. Wilke thanked the park district staff for all of their help with the audit. They did a very thorough job. She thought that we had one of the most sophisticated park district finance departments that she's ever worked with. She stated that they gave us an unmodified opinion, which is the highest they can issue. In addition, Lauterbach expects the audit to receive the Certificate of Achievement for Excellence in Financial Reporting, the highest award for governmental financial reporting for the thirtieth consecutive year. There were two minor topics in the management letter including the post-retirement healthcare costs. Finance Director Trainor stated that we will need to contract with an actuary to calculate the cost. The estimated cost for this service is \$3,500. This is something we will have to do every other year. There were no significant journal entries proposed by the auditors.
8. CAFR draft
No discussion

D. Follow Up – Updates or Pending

1. Cosley Master Plan – To be put on June agenda for acceptance (hard copy previously distributed to the board)

Update on Tax Objections

Benard gave an update on the tax objections. He provided the board with the existing information on cases from 1999-2015. He stated that whatever settlement comes out of these would come out of the park district's future tax receipts.

Tenant at 855 W. Prairie

Benard stated that at the end of 2017 our 5 year lease with CSI is expiring. The tenant wants added flexibility to change the re-signing to every two years instead of five. We will adjust the COLA with this. The board present was agreeable to this.

E. General Administrative Items

1. Set date for fall retreat to review capital funding prioritization
It was determined that the board would email Executive Assistant Siciliano with their available dates in September and October.

The meeting was adjourned without objection at 7:13 p.m.

Next subcommittee meeting is July 12th to accommodate for the Fourth of July holiday.

A handwritten signature in black ink, consisting of a stylized, cursive script that is difficult to decipher but appears to be a name.