

MINUTES
ADMINISTRATION & FINANCE COMMITTEE
June 25, 2024

1. Roll Call:

A regular meeting of the Hoffman Estates Park District Administration and Finance Committee was held on June 25, 2024, at 7:05 p.m. at the Triphahn Center in Hoffman Estates, IL.

Present: Chairman McGinn, Commissioner Kaplan, Comm Reps Harner, Musial, Pilafas and Winner, Student Rep Patel

Absent: Comm Rep Wilson

Also Present: Executive Director Talsma, Director of Administration & Finance Hopkins, Deputy Director Bechtold, Executive Assistant Flynn, Superintendent of IT Agudelo

Audience: President Chhatwani, Commissioners Friedman, Evans and MacGregor, Comm Rep Dowling, Mirza Baig, and Jasleen Kaur from Lauderbach & Amen.

2. Approval of Agenda:

Executive Director Talsma noted that we will switch the order of agenda items 6A and 6B.

Comm Rep Harner made a motion, seconded by Commissioner Kaplan to approve the agenda as modified. The motion carried by voice vote.

3. Approval of the Minutes:

Comm Rep Harner made a motion, seconded by Comm Rep Winner to approve the minutes of the May 28, 2024, meeting as presented. The motion carried by voice vote.

4. Comments from the Audience:

None

5. Old Business:

None

6. New Business:

A. Annual Financial Report (2023 Audit) / M24-059

Commissioner Kaplan made a motion, seconded by Comm Rep Harner to recommend to the full Board the acceptance of the FY2023 Audit.

Director Hopkins introduced Jasleen Kaur from Lauderbach & Amen, who thanked the committee for having her, and thanked staff for their efforts in preparing the audit. Ms. Kaur stated the following:

- There were no difficulties encountered, as outlined in the SAS 114 letter.
- She mentioned the Certificate of Achievement Award, which the district received for the 2022 Audit, and we will apply again for 2023. This is the highest level of reporting excellence that a governmental entity can receive.
- Lauderbach & Amen has issued an unmodified opinion of the financial statements. This is the cleanest form of opinion they can issue.
- Most funds had positive ending fund balances.
- Management letter comments convey any recommendations, including many GASB 100 and 101 items. The firm will work with staff to implement what the district is required to do regarding these items.
- The IMRF fund was the only fund with expenses over budget in 2022; in 2023, it was Bridges of Poplar Creek and The Club at Prairie Stone.

Comm Rep Musial asked about the two funds that were over budget, and the recommendation from the audit firm to monitor them, and asked why the one from last year was still mentioned. Executive Director Talsma said that each fund is looked at each year. If the same fund is noted two years in a row, then the recommendation has not been implemented. The item from 2022 was not repeated, so it was noted from last year, but not in this year's list for monitoring again. Next year, assuming these two from 2023 are not over budget, they will show in the prior year but not in the following year.

The motion carried by voice vote, subject to any potential final adjustments.

B. Time and Attendance Software Purchase (TimePro) / M24-056

Comm Rep Harner made a motion, seconded by Comm Rep Winner to recommend to the full board the approval of the purchase of TimePro Web Software, including implementation, configuration, and staff training, for a total cost of \$30,850.

Executive Director Talsma noted that our contract with NovaTime is ending, and they were purchased by a different company. Staff has worked diligently to find a better opportunity for the district to save costs over time.

Deputy Director Bechtold explained that the TimePro system integrates with our BS&A software, which we use for HR and payroll functions. Other districts have used this system with good reviews. He added that this software program is not subscription-based or fee-per-employee like our current system. The first year of

maintenance and updates is included in the initial price. After that, for \$3500 per year, we can receive all updates and maintenance for years two and three.

Comm Rep Pilafas asked about the cost analysis for keeping the BS&A software separate from this. Executive Director Talsma replied that we are happy with the HR and payroll portion and only need to replace the time management aspect.

Commissioner Evans asked if all staff use this to monitor their time. Executive Director Talsma replied that all non-exempt staff punch in and out when working; most exempt staff do as well, but not all.

Comm Rep Pilafas asked if the cost increases when new staff are added. Executive Director Talsma said no, it does not.

Commissioner McGinn asked who monitors staff time and location. Executive Director Talsma said this is not based on a particular job assignment and that supervisors are responsible for what their staff are doing and from which location. This program does geofencing, so we know the staff is within their assigned area.

Comm Rep Harner said the staff did an excellent analysis of different offerings. He added that this may be the last software you can purchase for this task, as most are moving to a subscription service.

The motion carried by voice vote.

C. Popular Annual Financial Report (PAFR) / M24-060

Comm Rep Harner made a motion, seconded by Commissioner Kaplan to recommend to the full Board the approval of the Popular Annual Financial Report for the Fiscal Year 2023.

Director Hopkins noted that after receiving the award for the 2022 report, we adopted some recommendations from GFOA, including the map. Staff changed the background, charts, and format to make it fresh for this year.

Commissioner McGinn said the report is very transparent and clean. He added that it is good to show the low percentage of tax bills that the park district represents.

The motion carried by voice vote.

D. Administration & Finance Board Report / M24-058

Comm Rep Harner made a motion, seconded by Comm Rep Pilafas to recommend the June Administration & Finance Report be included in the June Executive Director's Report.

The motion carried by voice vote.

E. Open and Paid Invoice Register: \$545,862.29:

Comm Rep Winner made a motion, seconded by Comm Rep Harner to recommend the Board approve the Open and Paid Invoice Register as presented.

The motion carried by voice vote.

F. District Wide Operations Statement and Revenue and Expenditure Report

Comm Rep Harner made a motion, seconded by Commissioner Kaplan to recommend the Board approve the District Wide Operations Statement and Revenue and Expenditure Report as presented.

The motion carried by voice vote.

7. **Committee Member Comments:**

Student Rep Patel said she is appreciative to be here and hopes everyone has a good summer.

Comm Rep Harner mentioned the Hope for Hoffman Golf Outing for the Hoffman Estates Charity Foundation coming up in July. He noted that both Deputy Director Bechtold and Commissioner Kaplan are on the committee. The Foundation is looking to raise \$25,000 to help people in need in Hoffman Estates.

Commissioner Kaplan said it is nice to be back on the A&F Committee.

Comm Rep Winner said nice job to Director Hopkins. He added that the SRT Golf Outing last month was great.

Comm Rep Musial told Director Hopkins that she knows how much work goes into an audit and said nice job. She also asked if the tot playground at Pine Park would be replaced. Staff responded that the equipment had just arrived and that HEParks staff would be installing it soon.

Commissioner McGinn welcomed the new Community Reps and is looking forward to the 4th of July Parade.

8. **Adjournment:**

Comm Rep Harner made a motion, seconded by Comm Rep Pilafas to adjourn the meeting at 7:33 p.m. The motion carried by voice vote.

Respectfully submitted,

Craig Talsma
Secretary

Cindy Flynn
Executive Assistant