

**Byron Park District Special Meeting Minutes**  
Tuesday, November 16, 2021 at 5:00 p.m.  
Byron Park District Conference Room (500 N. Colfax)

**1.1** Commissioner Wilmarth called the Special Meeting of the Board of Commissioners to order at 5:00 p.m.

**1.2** On roll call, the following were:

**PRESENT:** Commissioners Boyle, Griffith, Jeffrey, Oracki, and Wilmarth.

**ABSENT:** None.

**STAFF PRESENT:** Director Paul Zepezauer & Elaine Carow.

**GUESTS:** Phil Brower.

**2.0 PUBLIC COMMENT:** None.

**3.1 BOARD AMMENDMENTS TO THE AGENDA:** None.

**3.2 STAFF AMMENDMENTS TO THE AGENDA:** None.

**3.3 APPROVAL OF THE AGENDA:** Commissioner Jeffery made a motion to approve the agenda as presented. Commissioner Griffith seconded the motion which passes unanimously on voice vote 5-0.

**4.1 FISCAL YEAR 2022 BUDGET REVIEW:** Executive Director Paul Zepezauer facilitated the 2022 Budget Review. He advised the Budget assumes a return to normal operations with no additional COVID related restrictions other than those that are currently in place. The budget reflects slight program fee increases throughout the year. No truth in taxation hearing is required in 2021. The Byron Park District is historically 6% of the overall tax bill and has been stable at approximately 50-51 cents since 2017. The Fund Balance Outlook Short Term indicates the Capital Improvement, Recreation, IMRF, Social Security and Liability funds are underfunded or projected to be underfunded at the end of 2022. Funds projected to be in a well-balanced position at the end of 2022 are the Corporate, Audit, Paving & Lighting, Unemployment, Workers Compensation, and Police Funds. The Fund Balance Outlook Long Term was reviewed. A truth in taxation hearing may be necessary in 2022 or 2023 in order to increase the aggregate levy and lower the annual bond amount to keep the tax rate consistent. Future projects including Johnson Park were discussed. Johnson Park was not included in the 2022 budget as staff does not recommend completing the project without an extension from IDNR. The Income Statement Summary, Total Fund Balance vs. Expenses, Fund Balances, EAV History, and Tax Rate History were reviewed. 2022 Budget Highlights included a balanced budget, particularly in the corporate and recreation funds. Additional fitness equipment purchases including a body composition machine. The start of the eSports and Multipurpose Room renovations. The EAV increased so the tax rate is able to remain flat and results in an increase to the total tax dollars received. The 2022 Budget by Funds was reviewed. The Recreation Fund and proposed salary increases were reviewed and discussed. The 2022 Capital Improvement Fund was reviewed. Work on Tiger Den Renovations, the addition of a concessions beverage cart, and IT updates were discussed. The Budget & Appropriations Ordinance 2021-10 official document, sections 1-5, were reviewed. The 15 year plan for the Capital Improvement Fund was reviewed.

**5.0 CLOSED SESSION:** None.

**6.0 ADJOURNMENT:** Commissioner Oracki made a motion to adjourn at 5:55 p.m. Commissioner Griffith seconded the motion which passed unanimously on voice vote 5-0.

Jeff Wilmarth 12-21-21

Signature

Date

Jeff Oracki 12-21-21

Signature

Date