

**ROCK ISLAND COUNTY FOREST PRESERVE COMMISSION
DECEMBER 19, 2023 – 6:12PM
PRESIDENT KAI SWANSON - PRESIDING**

1. Karen Kinney, County Clerk, called the roll: (Record)

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil,
D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, R. Simmer, E. Sowards,
K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL PRESENT 17

B. Perkins, Woods

TOTAL ABSENT 2

(Mr. Mielke stepped out of the Chambers for a moment.)

2. President Swanson stated, "Unless there is an objection, I want to momentarily hold the roll open so we don't have to do that over again."

Ms. Kinney stated, "We can wait a moment."

President Swanson stated, "And just to let you know, friends, in a moment we are going to have a presentation of the FY 2023 Audit. Dru say, 'Here'...say 'here'."

Mr. Mielke stated, "Here."

President Swanson stated, "He's here, okay...now we'll have FY 2023 Audit Presentation and we will bring up to the podium our County Auditor, April Palmer."

Ms. Palmer stated, "Good evening. I am happy to present this evening what you all should have received, the copy of the Annual Forest Preserve Audit in your inboxes late last week. I think on Friday. Also, the management letters so that you had time to review it. And, we do have present online if you can see behind you, whichever the case may be, Mr. Nick Bava, the Senior Partner, our engagement for the Forest Preserve District's year end June 30, 2030 Audit. I will turn it over to Nick now."

Mr. Bava stated, "Good evening everyone...can you all hear me okay?"

President Swanson answered, "Yes."

Mr. Bava stated, "Wonderful. I will share my screen, if that works. Okay, it looks like you can see the audit report in front of you. Thank you to April Palmer, President Swanson and Members of the Commission for having me here tonight to present the results of the Forest Preserve District's Audit as of June 30, 2023. Ultimately, as a part of the Audit process, we have issued two separate reports before you tonight

to review for your approval. I will highlight some items of the Annual Comprehensive Financial Report and give you the opportunity to address and answer any questions you might have with regards to the auditing process. Before I get into things, also it is worth noting that this is the first year we have worked with the District. Inherently, anytime you undergo an audit with a new auditing firm, there are challenges that are (inaudible) sites and that takes time for us as the Auditor to understand the operations of the District, the control environment, the financial statements themselves and so on. I am pleased to report that this process kicked off in June with (inaudible) year reporting with deliverables through December on an agreed upon timeline that we set back in June. So, it's about a five-month process, but overall as far as first audits are concerned, I am very pleased with how very smoothly everything went. That's a testament to April and the Auditor's department, Director Craver...District wide and I am appreciative and thankful for those involved in this process. So, what we have before you tonight is the Annual Comprehensive Financial Report and the other deliverable issue is the Auditor's communication to those charged with governance to the Commission. I won't highlight anything out of the second document. That document is a required report that you will receive every year...it's our opportunity as the auditor to provide an insight on audit adjustments, formal recommendations or if there were any disagreements with management and things of that nature. And so, overall...you want that document to be as thin as possible. I am very pleased to report that there were very few audit adjustments and very minor recommendations during your fiscal audit. And, again, a testament to the Auditor's Office and the District themselves. As far as the Annual Comprehensive Financial Report...again, we are reporting as of June 30, 2023. I would like to point out the first section here is on page Roman Numeral IV. This is the Certificate of Achievement for Excellence in Financial Reporting. It is issued by the Governmental Finance Officers Association and has most recently has issued as of June 30th 2022. So, I want to point out the Certificate out as the Forest Preserve District ultimately goes above and beyond the reporting requirements set by the Illinois Compiled Statutes and by generally accepted comprehensive principals. And so, there is extra information in this report in comparison to the minimum or reporting requirements there. There is more information in the introductory section and more information in the statistical section...but ultimately, this is prepared in the spirit of full disclosure and transparency to the residents of the county and those generally interested in the financial position of the Forest Preserve District. And so, this...my notes say you have 12 Awards received by the Forest Preserve District. And, I wanted to commend the District for going above and beyond the minimal reporting requirement. Once this 2023 report is submitted and reviewed by the independent party of the GFOA, we expect the District will receive their 13th Award. From an Auditor's standpoint...from an opinion standpoint, we issue an opinion on these financial statements. That's the point of every audit...and is why you contract an independent auditor. So, what's nice about these two pages is that the report card. or the opinion section is front and center here as to what our opinion truly is on the financial statements. So, I highlighted some components

and I'll go through them very quickly, but overall what that second paragraph highlighted documents are that we issued an unmodified opinion on the District's governmental activities, each major fund and the aggregate fund information as of June 30, 2023. What that ultimately means is we issued a clean opinion and the highest level of assurance that we can provide the District as a part of the annual audit. So, we congratulate the District for receiving this opinion and for working hard for that opinion. On the bottom of page one, here, is a paragraph that begins the discussion on the division of responsibility as far as the responsibilities of District management and the responsibilities of the Independent Auditor.

Ultimately, these financial statements are reported tonight are prepared by management in accordance with the generally accepted accounting principals. That's what that paragraph articulates. The following section is the auditor's responsibility section articulates that as the independent auditors...it is our role to develop an opinion on those financial statements. We are governed by a couple sets of standards...the first standard, is set by the American Institute of Certified Public Accountants and those standards dictate how we test, what we test and how we stand (inaudible) and we are also governed by the Governmental Accounting Standards Board otherwise known as (GASB) and those standards dictate the format and the content in the report here tonight. Making our way through the independent auditor's annual financial statements, we will find a second independent auditor's report on pages five and six. Now, this section is not always guaranteed to show up in the audit report...it's purely dependent on the compliance requirements that the District may or may not meet during the fiscal year of the audit. So, for reporting sake, anytime a government in Illinois spends greater than \$500,000 in State and Federal grant dollars, they are required to undergo certain compliance requirements...and those requirements have been set by the Grant Accountability Transparency Doc, also known as GATA. Those standards came in place four years ago. In addition to that, if the District spent greater than \$750,000 in Federal Grant awards, they would undergo what's known as a single audit. In the case of fiscal year 2023, there was some significant grant spending...the District fell just below that single audit threshold of \$750,000. Uh, roughly, there was \$740,000 of Federal Grant expenditures and about \$280,000 of State grant expenditures. When you peel back the layers of those expenditures, the majority of the projects for those grants were associated with the Painted Dogs Exhibit and the Prairie Dogs Exhibit, both were out at Niabi Zoo. These two pages articulate the end of year requirements associated with compliance in Illinois. Both in Illinois and the Federal Standpoint, exceed that \$750,000. I am pleased to report on the bottom of page six, here...this highlighted sentence states that, as far as the report of compliance is concerned...the results of our test disclose no instance of non-compliance or any other matters that are required to be reported under Governmental auditing standards. And so, as far as these last few pages in the audit reports are concerned, you have clean opinions...absolute opinions you want to see as a part of an annual audit. The next section is the management's discussion and analysis. This is an eight-page section that proceeds the financial statements. It is prepared by management and reviewed by us as the auditor to

ensure it's consistent with the annual financial statements with what is required and generally accepted accounting principles. I wanted to point this section out because it was well-prepared and also it is management's opportunity to provide some context and some narrative as to what occurred during the fiscal year 2023. Financial highlights...there are certain reasons for certain increases and for certain decreases; such as why there was more grant spending this year than in prior years. So, this is a great opportunity to really paint a picture for the financial statements within themselves. I would support the commission to review this annual audit review...like I said, it provides that insight and context for the fiscal year. Because this is a well-prepared management analysis, I won't go into any of the numbers themselves, but I would always suggest that you review this. Um, the last section that I wanted to point out here tonight is the defined pension benefit plan for the Forest Preserve District. As we know, the District participates in the Illinois Municipal Retirement Fund (IMRF) that is the defined benefit pension plan for most governance in Illinois. It is most recently measured as of December 31, 2022. The far column on the right dictates the most recent actuarial results and I highlighted just some key figures for you to review. Prior to this fiscal year, as of December 31, 2021, the District was reported an \$882,000 pension asset. In 2022, that net pension asset was determined to be a net pension liability of about \$1.2 million. So, this position can swing as it relates to the pension asset to liability as it should and be aware as it was measured in 2022...the poor market performance played a big factor in this shift from a pension asset to a pension liability. This middle road here is the assets performance move to market standpoint. So, in most years there was positive net investment income dating back to 2021. As you know, the markets went down in 2022; which contributed to about a \$1.3 million investment loss on the assets that the District has set aside in performance liability and so, that's the contributor to the change as far as the asset to liability concern. It is important to note that this is not a Rock Island County Forest Preserve District issue, this is anyone who participates in the IMRF plan. So, most net pension assets that I have seen have benefits that formed into pension liabilities, but the take-a-way is that overall, even though it is a \$1.2 million pension liability, the plan fiduciary net positions funded status is about 89%...so, it's very healthy even with a down market year. So, the District has done a nice job of contributing what the actual rates suggests. Again, that's something certain and uncertain in prior years...*(Inaudible – coughing)*...it makes sense with the unfunded status in comparison to the pension benefit plans in this state. I just always like to point out pension plans as a part of my presentation. That concludes the items that I wanted to share with you tonight. Again, I can't overstate enough my appreciation to April in the Auditor's Office and her team who we worked very closely with and Director Craver and as I mentioned...the first-year audits are naturally a little bit more difficult, but I am pleased at the effort put forth on both sides that will make future years that much more efficient and seamless. Thank you to all of them, and I thank the Commission for having me here tonight. I would be happy to answer any questions."

President Swanson stated, "I thank Mr. Bava for that great presentation. Do any of the Members have any questions for him? Seeing none, Mr. Craver, do you have something you would like to add?"

Ms. Palmer stated, "Nick, if you don't mind, would you please make a brief comment about the reasons why the change in the property tax reporting ideology and how it impacted, especially the Zoo's fund balance going forward and just to highlight that a little bit and explain the overall reasons why."

Mr. Bava answered, "Sure thing, I would be happy to. Okay so, as always pertinent in a first-year audit, we are required to review opening balances on the balance sheet...um, frankly, as it relates to anything material for a government, we are going to test it and when it relates to property taxes...um that being the most significant stream of the District in most governments...that is something to test in every single one of our governments. When we looked at the methodology for how property taxes were being recognized and reported, it was reported on a methodology of capturing multiple back years within a fiscal year as far as revenue recognition is concerned. And, when you think about what Levy you are supposed to finance the fiscal year, we kind of had to peel back the layers and then think about it from that standpoint. And so, as far as rescaping property tax receivable, property tax unearned revenue...it resulted in a prior period adjustment to correct the overstatement of those balances in prior years. So, as a result of that, the fund balance in your funds that levy that property tax saw a significant decrease in those opening balances; which are articulated and documented here in this line. So, because of the overstatement in those funds...in the case of the Zoo Fund, it did change the fund balance from a positive position to what's referred to as a deficit. Although there was a positive year from a fund balance standpoint...no I am sorry...there was not a positive year from a fund balance standpoint...the Zoo had a net change in fund balance of about \$214,000 from a loss standpoint, overall ending fund balance deficit in the Zoo was \$456,000. So, that change in methodology resulted in a decrease in opening fund balances but then active discussions moved us beyond that and there is an understanding as to why that had to be done that is consistent with...you know how...you know, it's consistent with GASB standards and how property taxes should be reported with in accordance with what all our scenarios are. Does that provide enough context?"

Ms. Palmer answered, "Yeah, thank you. I appreciate that. Just to note as well in the negative fund balance in the Zoo, particularly, a lot of that is due to revenue that has not yet been received from the grants that Mr. Bava was talking about earlier. Um, we do have to upfront those expenditures quite considerably, excuse me...and um so, we are still waiting on a lot of those dollars to come in and that will help turn that back around. Also, just to note...we were going with the measurable and recordable methodology before with our previous external audit firm and now this external audit firm at Sikitch, wishes us to go back to the two

priors ago methodology and that recordation. And so, just following standards...it looks a little bumpy on paper, especially for this first year, and so that's why I wanted Mr. Bava to bring that to your attention as you are looking through the audit."

President Swanson stated, "And again, that's one of the reasons why you do change auditors from time to time to get those correct. Any questions you have for Ms. Palmer or Mr. Bava?"

Ms. Palmer stated, "I would just like to say thank you to Nick and his team as well. He was great to work with...um, and staying on course and on time is greatly appreciated as we all know starting a new audit with a new audit firm is a very bumpy situation. So, that's all...Mr. Craver."

Mr. Bava stated, "Thank you, April."

Mr. Craver stated, "Thank you, Nick and Merry Christmas."

Mr. Bava stated, "Merry Christmas to you all."

Ms. Palmer stated, "Mr. Craver to you to and all of the Park Rangers and to Ms. Sullivan and Jeff's Office. We can't do this without everybody pulling the information together, being available and willing to talk to Nick and his team as well. Thank you."

President Swanson stated, "Thank you, and thank you to Mr. Bava for your time this evening."

Mr. Bava answered, "Thank you, take care all."

3. Commissioner Adams moved to approve the November 21, 2023, Commission minutes, as presented. Commissioner Mielke seconded."

A voice vote was taken.

Motion carried.

4. **PUBLIC COMMENTS - (NONE)** (Three calls were made.)

President Swanson stated, "I should have said earlier, Sheriff, if you don't need to be here for any other reason, I can check in with you later."

Sheriff Hart answered, "Oh, okay."

President Swanson added, "So, if you need to get going, you are looking just too sharp to just be sitting here, but feel free."

(Group laughter)

Sheriff Hart stated, "Thank you."

President Swanson added, "And if so, I am happy to have you."

Sheriff Hart stated, "Thank you."

5. **PRESIDENTS COMMENTS:**

President Swanson stated, "Under President's Comments, just a couple of things. The staff is continuing to work even though our visitorship is down a little bit this time of year...though, it should be noted that people are still coming out to the parks and most of the trails are open to hike throughout the year. If you have any questions, you can talk to the colleagues there. They are getting ready to open the Preserves in the Spring. Now, I would say that during the Executive Committee and some other ways along the line...we found some encouraging news from the AZA (Association of Zoos and Aquariums) remember we applied for accreditation some years back and came up just a little bit short, but they encouraged us to reapply. They have since now done us two pretty sharp things...they used an image from Niabi to illustrate their species survival program, on Fennec Foxes; which is an endangered species and they have invited our leadership to be a part of one of their advisory of governance instructors. Now, I take that as very good news, and we want to have encouragement for the zoo leadership staff in any way we can because we identified some time ago that getting back to it. We do have ZAA. That's fantastic and reflects on the good work of the team out there. But, the AZA does enable us to...it brings us to the table on some things, especially, in terms of species survival that we may not otherwise be able to do...and also, exchanging species. As we are strong in some and may want to improve on others. And I am thinking about a particular male rhino when I bring that up. And so, I want to encourage the team and thank them...it's because of their good efforts that we are getting the interest from the AZA. And, one final comment we could...but if you have any questions we can cover that in the comments later on. I realize that this is seven years as President. I am coming to the end of my seventh year as President of the Commission and I need to say it loudly...you criticize quietly, you praise loudly...I need to praise loudly what this team has done in that amount of time...as some of you may remember, things were pretty rocky for this District, the Zoo and the whole District too, in some ways a few years back. It's because of Mr. Craver, his team that we have gotten this District sound footing to do some extraordinary things as a beacon for similar Districts across the State of Illinois. So, I want to say that during these comments and publicly thank Mr. Craver and the team for your leadership and your service."

6. Commissioner L. Moreno moved to approve the Forest Preserve Claims and Treasurer's Disbursements in the amount of \$1,039,296.08, as presented. Commissioner Enburg seconded.

A roll call vote was taken.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

7. Commissioner Adams moved to waive the reading and approve the FY24 Transfers of Appropriations as enumerated in your packets. Commissioner McNeil seconded.

Commissioner Burns moves to approve the previous roll call vote. Commissioner Brunk seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

8. Commissioner Mielke moved to waive the reading and approve the Resolutions RE: Designation of Banks or Other Depositories, as presented. Commissioner Foster seconded.

(Note** The Resolutions are in .pdf format and begin on the next page)

RESOLUTION

Re: Designation of Banks or other Depositories

WHEREAS, Nick Camlin, County Collector and County Treasurer, of the County of Rock Island, State of Illinois, and being appointed Treasurer, of the Rock Island County Forest Preserve District by the Board of Forest Preserve Commissioners of the County of Rock Island, State of Illinois has pursuant to the terms of an Act of the General Assembly of the State of Illinois, 70 ILCS 805/8b, requested this Board of Forest Preserve Commissioners of Rock Island County to designate a Bank or Banks or other Depository in which the Funds and Public Monies in the custody of the County Treasurer and monies received by him in the collection of taxes may be kept, and

WHEREAS, the following designated banks have furnished copies of the sworn Statements of Resources and Liabilities, as furnished to the Comptroller of currency or to the Commissioner of Banks and Trust Companies of Illinois.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF FOREST PRESERVE COMMISSIONERS OF ROCK ISLAND COUNTY, aforesaid, that the following named Banks are hereby designated as Depositories in which the funds and monies received by Nick Camlin, County Collector and County Treasurer and in the collection of taxes may be deposited to-wit:

- American Bank & Trust of Rock Island, Illinois
- Bank Orion of Moline, Illinois
- Blackhawk Bank & Trust of Milan, Illinois
- CBI Bank & Trust (fka SENB Bank) of Moline, Illinois
- CBI Bank & Trust of Buffalo Prairie, Illinois
- Clock Tower Community Bank (Morton Bank) of Hillsdale, Illinois
- Commerce Bank of Kansas City, Missouri
- DuTrac Community Credit Union of Moline, Illinois
- First National Bank of Moline, Illinois
- Gas & Electric Credit Union / Postal Credit Union of Moline, Illinois
- IH Mississippi Valley Credit Union of Moline, Illinois
- Illinois Metropolitan Investment Fund (IMET) of Westchester, Illinois
- Kone Employees Credit Union of Moline, Illinois
- Midwest Bank of Andalusia, Illinois
- Moline Municipal Credit Union of Moline, Illinois
- Old National Bank (fka First Midwest Bank) of Moline, Illinois
- People's National Bank (fka Reynolds State Bank) of Reynolds, Illinois
- PFM Asset Management LLC of Chicago, Illinois
- Quad City Bank & Trust of Moline, Illinois
- Service Plus Credit Union of Moline, Illinois
- The Bancorp Bank (Paymerang LLC Vendor payment services) of Richmond, Virginia
- The Illinois Funds, US Bancorp Fund Services LLC of Milwaukee, Wisconsin
- US Bank of Rock Island, Illinois
- Us Bank National Association (IMET custodian) of Minneapolis, Minnesota

BE IT FURTHER RESOLVED, that each bank herein designated as a depository for such funds or monies shall furnish the said Board of Forest Preserve Commissioners of Rock Island County with a copy of all Statements of Resources and Liabilities which it is required to furnish to the said Comptroller of Currency or Director of Financial Institutions of the State of Illinois while acting as such Depository and,

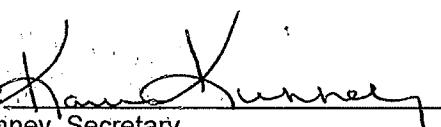
BE IT FURTHER RESOLVED, that if such funds and monies are deposited in a bank herein designated, as Depository, the amounts of such deposits shall not exceed sixty-five (65%) of the Capital Stock and Surplus of such Bank and such County Treasurer shall not be discharged from responsibility for any such funds or monies deposited in any bank in excess of such limitation.

**ADOPTED BY THE BOARD OF FOREST PRESERVE
COMMISSIONERS OF ROCK ISLAND COUNTY, ROCK ISLAND, ILLINOIS,**
this 19th day of December, 2023.



Karen Swanson, President

Rock Island County Forest Preserve Commission

ATTEST 

Karen Kinney, Secretary
Rock Island County Forest Preserve Commission

{Seal}

No. 2023-12-19

Commissioner Dewith moves to approve the previous roll call vote. Commissioner Burns seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

9. Commissioner Layer moved to waive the reading and approve the FY24 Resolutions RE: Illiniwek Recreation Trail Grant Appropriations, Niabi Zoo Fund Prairie Dog Grant Appropriations, Niabi Zoo Fund African Painted Dog Grant Appropriations, and Niabi Zoo Fund Improvement ARPA Grant Appropriations, as presented. Commissioner Dewith seconded.

(Note** The Resolutions are in .pdf format and begins on the next page)

RESOLUTION
RE: FY 24 Illiniwek Recreation Trail Grant Appropriations

WHEREAS, Illiniwek Forest Preserve was awarded \$200,000.00 from the Illinois Recreation Trail Grant program to construct a new restroom facility and make trail improvements, and

WHEREAS, the Illinois Recreation Trail Grant program is a reimbursable grant, and

WHEREAS, construction of phase 2 has begun with the design and construction of the lift station and payment is required, and

WHEREAS, the engineering firm continues construction observation and project management services, and

NOW, THEREFORE, BE IT RESOLVED by the Forest Preserve Commission of Rock Island County, Rock Island, Illinois, as follows:

SECTION 1. An emergency exists as outlined above.

SECTION 2. Expenditures in the amount of \$72,604.77 shall be increased partially from grant revenue to be received & the balance from unencumbered funds to provide the required matching funds in the Development of Forests and Construction Improvement Fund #335 to the following:

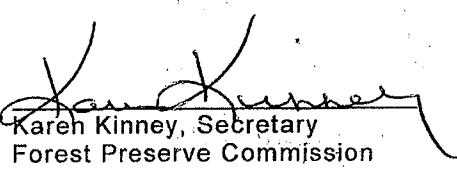
AMOUNT	APPROPRIATION	DESCRIPTION
\$72,604.77	335-32-35 767 RTP 23	Infrastructure over \$15,000

SECTION 3. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 19th day of December, 2024.



Kai Swanson, President
Forest Preserve Commission



Karen Kinney, Secretary
Forest Preserve Commission

RESOLUTION
FY 2024 Niabi Zoo Fund Prairie Dog Grant Appropriations

WHEREAS, Niabi Zoo was awarded \$436,100.00 from the Illinois Public Museum Grant program to construct a new Prairie Dog exhibit, and

WHEREAS, the Illinois Department of Natural Resources allocated an additional \$174,440 in grant funding to the District bringing the total grant award to \$610,540, and

WHEREAS, the Illinois Public Museum Grant program is a reimbursable grant, and

WHEREAS, construction on the project has been performed, and

NOW, THEREFORE, BE IT RESOLVED by the Forest Preserve Commission of Rock Island County, Rock Island, Illinois, as follows:

SECTION 1. An emergency exists as outlined above.

SECTION 2. Expenditures in the amount of \$94,950.00 shall be increased from grant revenue to be received to provide the necessary funds to complete the project in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$94,950.00	131-32-35 767 MCPD24	Infrastructure over \$15,000

SECTION 3. Revenues in the amount of \$94,950.00 shall be increased from Rock Island County ARPA funds granted to the Niabi Zoo Fund #131 to the following:

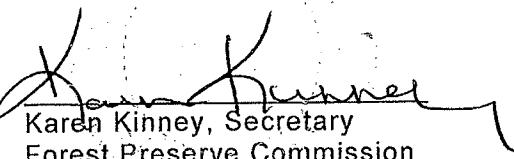
AMOUNT	APPROPRIATION	DESCRIPTION
\$94,950.00	131-32-35 334.70 MCPD24	State Grants-Culture & Recreation

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 19th day of December, 2023.



Kai Swanson, President
Forest Preserve Commission



Karen Kinney, Secretary
Forest Preserve Commission

RESOLUTION

FY 2024 Niabi Zoo Fund African Painted Dog Grant Appropriations

WHEREAS, Niabi Zoo was awarded \$233,000.00 from the Illinois Department of Commerce & Economic Opportunity Tourism Grant program to construct a new African Painted Dog exhibit, and

WHEREAS, the Illinois Department of Commerce & Economic Opportunity Tourism Grant program is a reimbursable grant, and

WHEREAS, construction work has been performed, and

NOW, THEREFORE, BE IT RESOLVED by the Forest Preserve Commission of Rock Island County, Rock Island, Illinois, as follows:

SECTION 1. An emergency exists as outlined above.

SECTION 2. Expenditures in the amount of \$5,224.62 shall be increased partially from Tourism grant or American Recovery grant revenue to be received & the balance from unencumbered funds to provide the necessary funds to complete the project in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$5,224.62	131-32-35 767 TAFGP23	Infrastructure over \$15,000

SECTION 3. Revenues in the amount of \$5,224.62 shall be increased from the Niabi Zoo Fund #131 to the following:

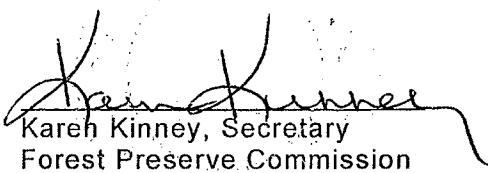
AMOUNT	APPROPRIATION	DESCRIPTION
\$5,224.62	131-32-35 331.10ARPA24	Federal Grants-General Government

SECTION 3. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 19th day of December, 2023.



Kai Swanson, President
Forest Preserve Commission



Karen Kinney, Secretary
Forest Preserve Commission

RESOLUTION

FY 2024 Niabi Zoo Improvements ARPA Grant Appropriations

WHEREAS, the Forest Preserve District was granted funds from Rock Island County for improvements at Niabi Zoo, and

WHEREAS, design and engineering for the (Big Cat) improvement projects has been performed, and

NOW, THEREFORE, BE IT RESOLVED by the Forest Preserve Commission of Rock Island County, Rock Island, Illinois, as follows:

SECTION 1. An emergency exists as outlined above.

SECTION 2. Expenditures in the amount of \$4,517.00 shall be increased from grant revenue to be received in the Niabi Zoo Fund #131 to the following:

AMOUNT	APPROPRIATION	DESCRIPTION
\$4,517.00	131-32-35 767 ARPA24	Infrastructure over \$15,000

SECTION 3. Revenues in the amount of \$4,517.00 shall be increased from the Niabi Zoo Fund #131 to the following:

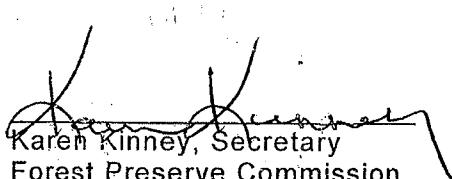
AMOUNT	APPROPRIATION	DESCRIPTION
\$4,517.00	131-32-35 331.10 ARPA24	Federal Grants-General Government

SECTION 4. This resolution to become effective immediately.

ADOPTED by the Rock Island County Forest Preserve Commission, Rock Island County, Illinois, this 19th day of December, 2023.



Kai Swanson, President
Forest Preserve Commission



Karen Kinney, Secretary
Forest Preserve Commission

Commissioner Burns moves to approve the previous roll call vote. Commissioner L. Moreno seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

10. Commissioner Mielke moved to waive the reading and approve the 2024 regular meeting dates and holidays, as presented. Commissioner Adams seconded.

(Note** The Resolution is in a .pdf format and begins on the next page)

**Schedule of Regular Meeting Dates for the Rock Island County Forest Preserve
District and Forest Preserve Executive Committee meetings for the calendar
year 2024 pursuant to the Open Meetings Act**

Pursuant to Section 2.03 of the Open Meetings Act, 5 ILCS 120/2.03, the Rock Island County Forest Preserve District has prepared and makes available this Schedule of Regular Meeting Dates for the calendar year of 2024. The Rock Island County Forest Preserve District may schedule other special meetings, emergency meetings, and reconvened meetings as deemed necessary and as allowed by law pursuant to Section 2.02 of the Open Meetings Act, 5 ILCS 120/2.02, in addition to any amendments or other modifications to the regular meeting date schedule. All regular meetings unless otherwise notified shall take place at 5:30 PM in the Rock Island County Chambers in the Rock Island County Building, 1504 3rd Avenue, Rock Island, Illinois, immediately following the meeting of the Rock Island County Board of Supervisors as follows:

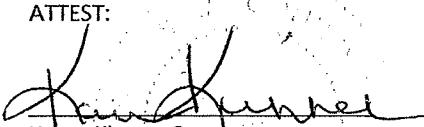
Tuesday, January 16	Tuesday, July 16
Tuesday, February 20	Tuesday, August 20
Tuesday, March 19	Tuesday, September 17
Tuesday, April 16	Tuesday, October 15
Tuesday, May 21	Tuesday, November 19
Tuesday, June 18	Tuesday, December 17

The Forest Preserve Executive Committee will meet at 9:30 AM in the Rock Island County Chambers in the Rock Island County Building, 1504 3rd Avenue, Rock Island, Illinois unless otherwise noted.

Tuesday, January 9
Tuesday, February 13
Tuesday, March 12
Tuesday, April 9
Tuesday, May 14
Tuesday, June 11-Niabi Zoo, 13010 Niabi Zoo Road, Coal Valley, IL 61240
Tuesday, July 9-Indian Bluff Golf Course, 6200 78 th Avenue, Milan, IL 61284
Tuesday, August 13-Loud Thunder Forest Preserve, 19406 Loud Thunder Road, Illinois City, IL 61259
Tuesday, September 10-Illiniwek Forest Preserve, 836 State Avenue, Hampton, IL 61256
Wednesday, October 8
Tuesday, November 12
Tuesday, December 10

These schedules of regular meeting dates as adopted pursuant to a vote of the Forest Preserve Commission, of the Rock Island County Forest Preserve District, at the regular meeting on December 19, 2023.

ATTEST:


Karen Kinney, Secretary
Rock Island County Forest Preserve Commission


Kai Swanson, President
Rock Island County Forest Preserve Commission

Commissioner Brunk moves to approve the previous roll call vote. Commissioner L. Moreno seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

11. Commissioner L. Moreno moved to approve Jeff Craver, Director, as the District's FOIA Officer for calendar year 2024, as presented. Commissioner Vyncke seconded.

Commissioner Adams moves to approve the previous roll call vote. Commissioner Morthland seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

12. Commissioner Mielke moved to waive the reading and approve the Holiday Policy, as presented. Commissioners Adams and Sowards seconded.

Commissioner Burns moves to approve the previous roll call vote. Commissioner L. Moreno seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

SECTION 19

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT HOLIDAY POLICY REVISED DECEMBER 2022

The Rock Island County Forest Preserve District Board of Commissioners recognizes the following days of calendar year 2024 as days in which full-time employees shall receive holiday pay. It is the policy of the District to recognize the following days:

New Year's Day, (2024)	January 1, 2024
Martin Luther King's Birthday,	January 15, 2024
Presidents Day,	February 19, 2024
Good Friday,	March 29, 2024
Memorial Day,	May 27, 2024
Juneteenth	June 19, 2024
Independence Day,	July 4, 2024
Labor Day,	September 2, 2024
Columbus Day,	October 14, 2024
Veterans Day,	November 11, 2024
Thanksgiving Day,	November 28, 2024
Friday after Thanksgiving Day,	November 29, 2024
Christmas Eve,	December 24, 2024
Christmas Day,	December 25, 2024
New Year's Day, (2025)	January 1, 2025

The day on which members of the House of Representatives are next elected. November 5, 2024

Additionally, no other day shall be considered unless designated by the Board of Commissioners. Only active full-time employees shall qualify for holiday pay. Non-exempt, non-bargaining unit part-time regular or temporary employees shall not qualify for holiday pay.

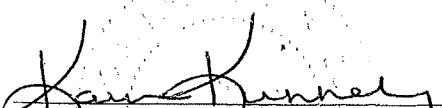
Full-time exempt employees required to work on District observed holiday due to seasonal or continuous operations requirements, shall be allowed to take another day off within a thirty (30) day period following the worked holiday. Holiday pay is not cumulative for full-time exempt employees, therefore, if another day off is not taken in lieu the worked holiday within the thirty-day period, the day of paid time off will be forfeited.

When a holiday occurs on a Saturday it shall be observed on the proceeding Friday and when a holiday occurs on a Sunday it shall be observed on the following Monday with the exception of Niabi Zoo which will observe the actual day the holiday falls for full-time exempt employees required to work.

Full-time non-exempt non-bargaining unit employees shall receive two and one-half times their regularly hourly rate of pay for all hours worked on Memorial Day, Fourth of July, Labor Day, Thanksgiving Day and Christmas Day in lieu of holiday pay or compensatory time off. If an

employee does not work a full eight hours shift, those hours not worked shall be considered
holiday pay.

ATTEST:



Karen Kinney
Rock Island County Forest Preserve Commission



Kai Swanson, President
Rock Island County Forest Preserve Commission

Commissioner L. Moreno moves to approve the previous roll call vote. Commissioner Mielke seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

13. Commissioner Dewith moved to approve the modification to the Vacation and Other Leaves Policy Other than PLAW, as presented. Commissioner L. Moreno seconded.

Commissioner Enburg moves to approve the previous roll call vote. Commissioner Burns seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

14. Commissioner Adams moved to approve the modification to the Regular Part-Time & Temporary Employee Pay Policy, as presented. Commissioner Mielke seconded.

Commissioner Burns moves to approve the previous roll call vote. Commissioner L. Moreno seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES 15

TOTAL NO 0

Motion carried.

15. Commissioner Foster moved to approve the Paid Leave for All Workers Policy, as presented. Commissioner Sowards seconded.

(Note** The Policy is in .pdf format and begins on the next page)

SECTION 32

ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT PAID LEAVE FOR ALL WORKERS POLICY DECEMBER 19, 2023

I. Introduction and Identification of Act

This Paid Leave for all Workers Policy is adopted pursuant to the Illinois Paid Leave for All Workers Act, 820 ILCS 192/1 *et seq.*, to establish a minimum paid leave standard for all workers employed by the District who are (a) not in a collective bargaining unit or (b) accrue paid vacation time as provided in the District's Vacation and Other Leaves Policy adopted by the Forest Preserve Commission. The Paid Leave for All Workers Act and this policy is to provide employment security and economic security for employees who need to use paid time off from work for any reason; to safeguard the welfare, health, safety, and prosperity of workers; establishes procedures necessary to implement the Paid Leave for All Workers Act.

All District officers, employees, and agents shall comply with the Paid Leave for All Workers Act and this Policy at all times.

II. Definitions

The following words shall have the following meanings when used in this Policy.

“Act” means the Paid Leave for All Workers Act, 820 ILCS 192/1 *et seq.*

“Board” means the Board of Commissioners of the District.

“District” means Rock Island County Forest Preserve District.

“Employee” means any individual in the employment of the District not in a collective bargaining unit or participating in the District's Vacation and Other Leaves Policy.

“Policy” means this Paid Leave for All Workers Policy.

“Paid Leave” means Paid Leave for All Workers Act Leave (PLAWA).

“Employer” means the Rock Island County Forest Preserve District

“Writing” or “Written” means a printed or printable communication in physical or electronic format, including a communication that is transmitted through electronic mail, text message, or a computer system or otherwise sent or stored electronically.

III. Statement of Purpose

All employees of the District that do not participate in a collective bargaining agreement or designated for participation in the District's Vacation and Other Leaves Policy are entitled to earn and use up to a minimum of 40 hours of paid leave during a 12-month period. PLAWA Leave may be used by the employee for any purpose as long as the PLAWA Leave is taken in accordance with the provisions of the policy.

IV. Paid Leave for All Worker's Act Accrual

An employee shall accrue at the rate of one hour of PLAWA Leave for every 40 hours worked. Employees shall begin to accrue at the commencement of employment or beginning January 1, 2024, whichever is later for a consecutive 12-month period. Employees shall accrue PLAWA

Leave for 90 days following commencement of their employment or 90 days following the effective day of this policy, whichever is later. After 90 days accrued time shall be credited for use as it accrues bi-weekly. Employees will be informed of all accrued PLAWA Leave and the available amount of time for use bi-weekly on the employee's paycheck stub.

If an employee's employment continues beyond 12 months, then the employee is eligible on the employee's anniversary of the employee's first day work to begin to accrue a new 40 hours of PLAWA Leave and used PLAWA Leave shall rollover to be used according to this policy.

V. Use of Paid Leave for All Worker's Act Leave

Once an employee completes 90 days following commencement of their employment or 90 days following the effective date of this policy, whichever is later shall be entitled to begin using PLAWA Leave according to this policy.

PLAWA Leave pay shall be the current hourly rate of pay of the employee if the employee was to be paid if they worked on the day leave is taken.

If use of PLAWA Leave is foreseeable, the employee shall provide written notice 7 calendar days before the date of leave is begin to the employee's supervisor. The PLAWA Leave may be taken by an employee for any reason of the employee's choosing. Employee's are not required to provide a reason for the leave nor shall they be required to provide documentation or certification as proof or in support of the leave.

If use of PLAWA Leave is not foreseeable, the employee shall provide notice as soon as is practicable after the employee is aware of the necessity to use PLAWA Leave to the employee's supervisor. The procedure requirements if PLAWA Leave is required to be taken by an employee if written notice of at least 7 calendar days did not occur, shall be a direct phone call to the supervisor's mobile phone as the preferred method of communication in advance of the start of the employee's scheduled shift. If the supervisor does not receive a direct phone call from the employee before the end of a scheduled shift in which an employee was scheduled, the supervisor will consider the employee absent without cause and disciplinary action including and up to termination may be placed upon the employee. If an employee fails to provide notice to the supervisor for three (3) consecutive scheduled work shifts, the employee will be terminated and no longer eligible for employment with the Rock Island County Forest Preserve District.

Employees are not required to find replacements for scheduled shifts when the employee uses available PLAWA Leave time.

Employees when using PLAWA Leave must use a minimum of two (2) hours.

Requests to use PLAWA Leave during a scheduled shift/workday is dependent on supervisor's approval.

VI. Transfers of Employment within the District

If an employee is transferred, accepts a different position at another department or position within the same department within the District, the employee's accrued PLAWA Leave shall remain and the employee is entitled to use the PLAWA Leave according to this policy.

If an employee accepts a position subject to a collective bargaining agreement or the District's Vacation and Other Leaves Policy, the employee's accrued PLAWA Leave shall remain and the employee is entitled to use the PLAWA Leave accrued but shall no longer accrue PLAWA Leave.

VII. Unused Paid Leave for All Worker's Act Leave

Nothing in this policy or any other Illinois law or rule shall be construed as requiring financial or other reimbursements to an employee from the District for unused PLAWA Leave at the end of the benefit year or any other time. Any unused PLAWA Leave at the time of an employee's anniversary date shall carry over into the new 12-month period in which the employee may accrue another 40 hours of PLAWA Leave. An employee does not need to wait 90 days to use any accrued PLAWA Leave if they have been continuously employed by the District for 12 consecutive months.

VII. Conclusion of Employment

Nothing in the policy or any other Illinois law or rule shall be construed as requiring financial or other payment to an employee from the District upon the employee's termination, resignation, retirement, or other separation from employment for PLAWA Leave accrued under this policy that has not been used.

If there is a separation from employment and the District rehires the employee within 12 months of the separation, any previously accrued paid leave that had not been used by the employee shall be reinstated. The employee shall be entitled to use accrued PLAWA Leave at the commencement of employment following a separation from employment of 12 months or less.

VIII. District Responsibilities

The District shall preserve records documenting hours worked, PLAWA Leave accrued and taken, and remaining PLAWA Leave balance for each employee for a period of three (3) years and shall allow the Illinois Department of Labor access to such records, at reasonable times during District business hours, to monitor compliance with the requirements of the Paid Leave for All Workers Act.

The records documenting hours worked, paid leave accrued and taken, and remaining PLAWA Leave balance shall be preserved for the duration of any claim pending against the District.

It shall not be the responsibility of the District to transfer or credit accrued PLAWA Leave under this policy to vacation, sick or compensatory time benefit.

The District shall provide the amount of PLAWA Leave accrued and used by an employee on the pay stub or upon request by the employee. Requests should be made to the District's Human Resources designee, Rock Island County Human Resources Office, 1504 3rd Ave, Rock Island, IL 61201 (309-558-3608).

The Policies and Procedures exclude any and all employees subject to a collective bargaining agreement to the extent the policy and procedures for employees are different than herein set

forth and those employees in the offices of elected officials not subject to rules of the Forest Preserve Commission.

The Forest Preserve Commission reserves the right to modify or amend this policy at any time. At any time, a change is made to this Paid Leave For All Workers Policy, the revised or updated Paid Leave For All Workers Policy will be posted on the work job boards at Indian Bluff, Niabi Zoo, Loud Thunder and Illiniwek Forest Preserve or adjacent to time clocks in which employees report to and departure from work within 5 calendar days a change to this policy is to go into effect. The notice shall remain posted for a minimum of 30 calendar days from when the policy change goes into effect.

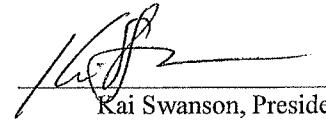
The District shall post at the job boards at Indian Bluff, Niabi Zoo, Loud Thunder and Illiniwek Forest Preserve or adjacent to time clocks in which employees report to and departure from work a written document provided by the Illinois Department of Labor summarizing the requirements of the Paid Leave For All Workers Act. The document shall include information pertaining to the filing of a charge upon commencement of an employee's employment or 90 days following the effective date of this Act, whichever is later.

ADOPTED by the Forest Preserve Commission of Rock Island County Forest Preserve District of Rock Island County, Rock Island, Illinois on the 19th day of December 2023.

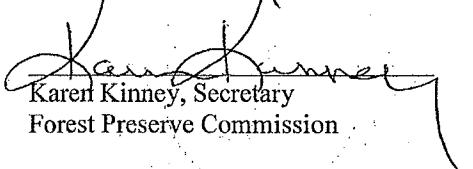
ROCK ISLAND COUNTY FOREST PRESERVE DISTRICT

[SEAL]

By:


Kai Swanson, President
Forest Preserve Commission

ATTEST:


Karen Kinney, Secretary
Forest Preserve Commission

Commissioner Layer moves to approve the previous roll call vote. Commissioner Burns seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES **15**

TOTAL NO **0**

Motion carried.

16. Commissioner Foster moved to approve the final draft of the Fiscal Year 2023 Audit, as presented. Commissioner Adams seconded.

Commissioner Dewith moves to approve the previous roll call vote. Commissioner Burns seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES **15**

TOTAL NO **0**

Motion carried.

17. **Comments from Commissioners: (None)**

18. Commissioner Brunk moved to approve all Routine Reports from the Director and Departments Heads of the Forest Preserve Commission, as presented. Commissioner Layer seconded.

Commissioner Adams moves to approve the previous roll call vote. Commissioner Moreno-Baker seconded.

D. Adams, R. Brunk, L. Burns, E. Dewith, C. Enburg, T. Foster, C. Layer, P. McNeil, D. Mielke, L. Moreno, M. Moreno-Baker, R. Morthland, E. Sowards, K. Swanson, B. Vyncke, J. R. Westpfahl

TOTAL YES **15**

TOTAL NO **0**

Motion carried.

President Swanson stated, "Friends, the next meeting of the Forest Preserve Commission will be Tuesday, January 16, 2024, at 5:30pm, following the meeting of the Rock Island County Board in the Rock Island County Office Building, 1504 Third Avenue, Rock Island, Illinois in these Board Chambers. Best wishes for the coming holidays!"

President Swanson declared the Forest Preserve Meeting recessed at 6:40pm.

RESPECTFULLY SUBMITTED,



KAREN KINNEY
COUNTY CLERK AND SECRETARY
OF THE FOREST PRESERVE COMMISSION

KK:ro