

**LAKE BLUFF PARK DISTRICT
FINANCE, ADMINISTRATION AND FUTURE PLANNING COMMITTEE
MINUTES OF SPECIAL COMMITTEE MEETING
APRIL 8, 2016**

The Special Finance, Administration and Future Planning Committee Meeting of the Lake Bluff Park District, Lake County, Illinois, was held at the Recreation Center, 355 W. Washington Avenue, Lake Bluff, Illinois.

The meeting was called to order at 3:30 p.m. by Commissioner Gordon.

The following Commissioners were present when the roll was called: B. Gordon, B. Wallace.

Committee Member Pitera was not present.

Staff members present were Ed Heiser, Superintendent of Facility Services and Ron Salski, Executive Director. Resident/Parks and Beach Member present was George Russell.

Approval of Agenda

Commissioner Wallace moved, seconded by Commissioner Gordon to approve the April 8, 2016 Agenda. The motion carried by unanimous voice vote.

Statement of Visitors – None

ITEMS FOR DISCUSSION / ACTION

Agency Goals and Objectives – Review

Executive Director discussed the goals and objectives and the key net surplus goal of \$250,000. Commissioner Wallace explained the process for determining the net surplus goal.

Strategic Core Area – Financial Sustainability - 2014 and 2015 Tax Levy – Discussion

Executive Director Salski discussed how the Park District received less tax revenue due to appeals. He mentioned that this did not occur in 2008 and 2009.

Strategic Core Area – Financial Sustainability - Philosophy of Tax Revenue – Discussion

Executive Director Salski presented the tax revenue received the past few years and whether the Committee should recommend a maximum percentage. Commissioner Wallace requested to see the past five years of tax revenue versus other revenue.

Strategic Core Area – Financial Sustainability - Debt Schedule – Discussion

Executive Director shared a comparison report developed by Lauterbach and Amen.

Strategic Core Area – Financial Sustainability - Capital Funds and Plan – Review

Executive Director Salski outlined the various capital funding sources such as the 2013 Bond, 2015 Referendum Bond, Capital/Master Plan Fund and 718 Mountain. Commissioner Gordon had questions about impact fees and 2013 Bond. The Committee agreed to develop language i.e. restricted and unrestricted funds that Board Members can easily identify.

Strategic Core Area – Financial Sustainability - Sunrise Park and Beach Project – Approval

Executive Director Salski shared the Parks and Beach Committee information and how the Park District can fund the projects. Executive Director Salski mentioned that it may require an additional \$20,000 for sand nourishment. The Committee agreed that once costs are determined that the Committee can make recommendations for which fund to use.

Strategic Core Area – Financial Sustainability - Fair Labor Standards Act (FLSA) and Impacts – Exempt vs. Non-Exempt – Discussion

Executive Director Salski outlined the potential cost associated with reclassifying staff to meet the \$50,000 threshold. Staff had more research to complete.

Strategic Core Area – Financial Sustainability - Software – Payroll – Discussion

Executive Director Salski shared the issues with the payroll software but the concern is the software is on the Plan B-Unfunded Capital list.

Strategic Core Area – Financial Sustainability - Five Year Financial Forecast – Discussion

Executive Director Salski mentioned that Ann Vanvooren is drafting a five year financial forecast; however there is much more review. Commissioner Wallace offered to work with Ann on the project. Executive Director accepted his assistance.

Strategic Core Area – Financial Sustainability - Strategic Core Area – Operational Excellence

Executive Director discussed the Board Policy Manual, Conduct Ordinance Regulations, Administration Policy Manual, Personnel Policy Manager and Crisis Management Plan/Manual. Executive Director made sure the Committee was able to access the internet site. Committee Members were able to access. There were no questions regarding the policies and the Committee agreed with the Crisis Management Plan revisions.

Energy Agreement – Natural Gas – Approval

Executive Director Salski presented the memorandum and the Committee agreed with the recommendation on a short-term agreement.

Energy Agreement – Electric Pricing – Approval

Executive Director Salski presented the memorandum and the Committee agreed with the recommendation on a short-term agreement.

EXECUTIVE SESSION

No motion was made to go into Executive Session.

ADJOURNMENT

There being no further business, motion was made by Commissioner Wallace, seconded by Commissioner Gordon, to adjourn the meeting at 5:00 p.m. The motion carried by unanimous voice vote.

Approved this 13th day of May, 2016

Lake Bluff Park District