

**LAKE BLUFF PARK DISTRICT
BOARD OF COMMISSIONERS
MINUTES OF COMMITTEE OF THE WHOLE MEETING
SEPTEMBER 12, 2011**

The Committee of the Whole Board Meeting of the Board of Commissioners of the Lake Bluff Park District, Lake County, Illinois, was held at the Recreation Center, 355 W. Washington Avenue, Lake Bluff, Illinois.

Visitors: Ron Salski (Executive Director), Dave Peterson (Director of Facilities and Recreation Services)

1. CALL TO ORDER:

President Nickels called the meeting to order at 6:30 p.m.

2. ROLL CALL:

The following Commissioners were present when the roll was called:

Commissioners: Considine, Douglass, Ehrhard, Gronau, and President Nickels

Commissioners Hart was absent with prior notice.

Commissioner McKendry arrived at 6:51 p.m.

3. APPROVAL OF AGENDA:

A motion was made by Commissioner Douglass and seconded by Commissioner Gronau to approve the agenda of September 12, 2011 deleting Executive Session.

On the roll call, the vote was as follows:

Ayes: Considine, Douglass, Ehrhard, Gronau and President Nickels

Nays: None

Abstain: None

Absent: Hart, McKendry

4. STATEMENT OF VISITORS:

None

5. DISCUSSION / ACTION ITEMS

A. Incode Software – Update

Executive Director stated Chuck Trongnetpanya, Project Manager, and Executive Director Salski have been working with Tyler Technologies determining dates and requirements. Executive Director Salski mentioned training will be held October 17-21 with a “Go-live” date of December 15-19.

Executive Director Salski stated the one challenge is how to include remote facilities such as golf clubhouse, golf maintenance and park maintenance that are not connected to the Recreation Center. President Nickels recommended Chuck Trongnetpanya attends a meeting providing a technology update.

B. Financial Reports

1. Fund Structures

Executive Director Salski stated the Board discussed Option A & B at the August 1 Committee of the Whole meeting. Executive Director Salski stated staff recommended Option B originally. However, Dan Berg and Executive Director Salski revised the recommendation to Option A. Executive Director Salski stated after much analysis, the recommendation was to move the golf course to the Recreation Fund as a sub-fund because the golf course would need to borrow from the General Fund similarly as the Paddle and Swim Pool operations. Executive Director Salski stated the recommended set up may allow for less interfund transfer confusion and provide a one page report with all facility operations or sub-fund in the Recreation Fund.

Commissioner Considine provided the advantages and disadvantages and stated the Auditor highly recommended avoiding interfund loans and clear the interfund loans with all funds starting at \$0 interfund loans. President Nickels mentioned all facilities are subsidized and will continue being subsidized. The Board agreed to the recommended Option A.

2. General Chart of Accounts

Executive Director Salski discussed the recommended Chart of Accounts and reasons for the revisions. Commissioner Considine discussed the difference between accounting reports and reporting for the Board.

Executive Director Salski stated Debt Service and Capital Outlay categories were not included in the attached document due to space constraints.

3. Allocation of Indirect/Administrative Expense Accounts

Executive Director Salski stated Dan Berg and he recommends the Park District not allocate specific benefits i.e. IMRF, Social Security and Unemployment within each operation/fund for accounting reporting.

Executive Director Salski stated Dan Berg and he believes if these administrative expenses are included, the reporting will get extremely complicated because interfund transfers would be necessary. Additionally, the amount that would be attributable to the various activities is not significant. However, Executive Director Salski stated the Incode software can provide customizable reports allocating specific benefits resulting in quality cost of service reports shared during budget meetings.

Executive Director Salski stated Commissioner Considine and Commissioner Hart recommended a salary guideline simplifying the process of allocating salaries per fund. Commissioner Considine stated staff's salary must be a minimum percentage, 15%, of an employee's salary when applying his/her salary to a specific fund. Commissioner Considine stated the 15% guideline is consistent with various Park Districts.

Executive Director Salski stated a recommendation of including debt payments within each operation i.e. fitness center, golf course, paddle, and pool.

Executive Director Salski stated the Attorney recommends Board action/approval for any revisions to the Fund Structures. Staff recommends approval at the September 19 Regular Board Meeting in order to move forward with software installation.

C. 2012 Proposed Budget – Discussion

Executive Director Salski presented the 2012 Proposed Budget timeline and stated there is a complication with revising prices in line with the Winter Brochure. Commissioner McKendry outlined her concerns. Commissioner Considine discussed the challenges with approving prices earlier. President Nickels suggested Commissioner Considine and Executive Director Salski focus on the timing of pricing with Committees and not the brochure deadlines.

D. Annual Rollover Bond – Three Year Approach

Executive Director Salski asked if the Board agreed to revise the Annual Rollover Bond process to a three-year process. Executive Director Salski stated the Park District would not be required to hold the public hearings yearly but approve an Ordinance yearly. Executive Director Salski mentioned cost savings should exist avoiding the annual Bina Hearing.

6. VERBAL COMMUNICATIONS

- A. Sunrise Park and Beach Advisory Committee
- B. Aquatic Facility Board Advisory Committee
- C. Friends of Lake Bluff Park District Foundation
- D. Executive Director Report
- E. Board President Report

7. ADJOURNMENT

There being no further business, a motion was made by Commissioner Considine and seconded by Commissioner Gronau to adjourn the meeting at 8:03 p.m. The motion carried by unanimous vote.

Approved this 19th day of September 2011
Board of Commissioners
Lake Bluff Park District