



BUFFALO  
GROVE  
PARK  
DISTRICT

Buffalo Grove Park District Board of Commissioners  
Workshop Minutes  
September 17, 2018  
530 Bernard Drive, Buffalo Grove, IL  
6 pm

Commissioners Present: Scott Jacobson, Richard Drazner, Adriane Johnson and Larry Reiner

Staff Present: Executive Director Ryan Risinger, Director of Business and Human Resources John Short, Director of Recreation and Facilities Bill Heider, Director of Parks and Planning Tim Howe and Executive Assistant Beth Wanland

Attorney David Bloomberg was present

Guests: Matt Baren from Lauterbach and Amen and Tom Chapman from Raymond James

CALL TO ORDER

**Roll Call**

President Jacobson called the Workshop to order at 6 pm. The roll was called and Commissioners Drazner, Jacobson, Johnson and Reiner answered present.

INTRODUCTION OF GUESTS

Matt Baren from Lauterbach and Amen and Tom Chapman from Raymond James were welcomed.

APPROVAL OF THE WORKSHOP AGENDA

Commissioner Drazner moved to approve the Workshop Agenda, seconded by Commissioner Reiner and passed with a voice vote.

FINANCE

**Presentation of 2017-18 Year End Audit - Lauterbach and Amen**

Mr. Matt Baren from Lauterbach and Amen reviewed the audit and the management letter that was prepared by his firm. He thanked the Board for hiring his firm to do the audit and stated Director of Business and Human Resources John Short and his staff were very prepared for the auditors' visits and commended him for the hard work and preparation that went into the audit. President Jacobson asked if the audit was a public document and Mr. Baren confirmed that it was. The Board agreed they would return their working copies to Executive Director Risinger upon conclusion of the presentation. Mr. Baren then guided the Board through the audit report and noted that the firm will be submitting the District's comprehensive annual report that he was confident would result in the District receiving the Certificate of Achievement for Excellence in Financial Reporting by the Government Finance Officers Association for the 21<sup>th</sup> consecutive year. The auditing firm issued the Park District an unmodified ("clean") opinion, the highest opinion that is given. This opinion means that the financial statements

fairly present the respective financial position of the District, the business-type activities, each major fund, and the aggregate remaining fund information as of April 30, 2018 and the audit report is in compliance with generally accepted accounting principles. President Jacobson asked Mr. Baren if he foresees any vulnerability within the financial picture. Mr. Baren said the Fitness Center is being treated as a business type fund when it really is a recreational function and we may want to turn it over to a special revenue fund. Commissioner Reiner commented that if we move the Fitness Center loss to the recreation fund it would eventually make us look better from a bond rating perspective. Executive Director Risinger said that Clubhouse numbers are at an all time high and we have a record number of kids in the District. Vice President Johnson brought up the point that a new program called PHIT (Personal Health Investment Today) Act is pending in Congress and if passed, it could increase our membership at the Fitness Center because people will be able to use their health saving accounts and flex accounts to pay for it. Commissioner Reiner also suggested we could increase our reserve funds so that we have something to fall back on for funding our programs should there be a correction in the market. President Jacobson expressed that the Board should take a look at Commissioner Reiner's suggestion. Mr. Baren then reviewed the Management Letter and noted that there are no new recommendations. The Commissioners commended Mr. Baren for the work of the auditors and thanked him for his presentation.

### **September Warrant 2018**

There were no comments or questions and the September Warrant 2018 was referred to Committee Action Items for approval.

### **August Financial Statement**

There were no comments or questions and the August Financial Statement was referred to Committee Action Items for approval.

### **August Year to Date Statement**

There were no comments or questions and the August Year to Date Statement was referred to Committee Action Items for approval.

### **September Refunds**

The September Refunds were accepted as presented.

### **General Obligation Limited Tax Park Bonds – Tom Chapman of Raymond James**

Tom Chapman from Raymond James distributed a three-year comparison of Debt Service Requirements and Estimated Tax Rate After Allowable Issuance of Annual General Obligation Limited Tax Park Bonds. He noted that the District's EAV is starting to increase and this year the District will be able to issue \$1,800,000 in bonds compared to last year's issue of \$2,325,000. Tonight the District is holding the Public Hearing on the bond issue required by law and it will be completed at the October 22 Board meeting. The Board thanked Mr. Chapman for his report.

### **Board Travel/Conference Expense**

The Board Travel/Conference expense was accepted as presented.

## **PARKS**

### **Vehicle Purchase Recommendation**

Director Howe said that the vehicle they wish to replace is 17 years old, has over 40,000 miles and is rusting. The vehicle they are recommending to purchase was approved in the 2018-2019 budget.

### **OSLAD Grant Program Resolution of Authorization**

Executive Director Risinger explained that this is standard procedure that the Board has to formally pass a resolution in order to apply for an OSLAD Grant. Commissioner Reiner asked how much the Grant project will cost and Executive Risinger said that the project cost will be approximately 1.2 million dollars.

## RECREATION

### **Camp Fees**

Executive Director Risinger said we are not looking at any change from 2018 to 2019. We are adding a week of camp this year, now offering two 4-week sessions.

## PRESIDENT AND COMMISSIONERS' REPORTS

President Jacobson said Buffalo Grove Days weather didn't cooperate but what we did was great. He gave kudos to the staff for arriving early to run the registration and coordinate the Stampede. He likes the new venue for Buffalo Grove Days as a whole. Vice President Johnson attended the Charity Softball Game and congratulated Fitness Program Manager Jodi DiTomasso for winning the most spirited player. She attended the Dog Show at the Dan Schimmel Pavilion and it was well attended even with all the rain. She attended the Performing Arts Showcase on the mainstage, the Stampede, and the parade. NRPA is asking Commissioners to reach out to legislators to pass the PFIT Act (Personal Health Investment Today) which has already passed the House and is currently in the Senate. If passed, employees can use their health savings account to pay to join a health club or to pay for other physical activity expenses. The act promotes wellness care. She also urged all to encourage legislators on the federal level to promote the Pool Safety Grant program which provides grants to park districts to teach and empower kids, especially minority kids, to learn how to swim. Vice President Johnson was asked to sit on panel at NRPA for the park champion summit at Nationals in September. There was an annual event hosted by the Village on Saturday for shredding and electronics disposal. The Village counted 765 cars that went through which was an increase of 50 cars from last year. She is also participating in the IAPD Board Retreat this coming weekend in Geneva and will present the IAPD 90th Anniversary Resolution on our behalf. Commissioner Reiner added that he would like us to jump on the bandwagon to reach out to legislators for the programs that Vice President Johnson mentioned. Commissioner Drazner gave kudos to staff for the well run events at BG Days. He attended the Buddy Baseball game which was well attended by trustees and politicians and he encouraged the entire Board to attend next year.

## OLD BUSINESS

There was no Old Business.

## NEW BUSINESS

There was no New Business.

## ADJOURNMENT

Commissioner Drazner moved to adjourn the Workshop at 6:46 pm, seconded by Vice President Johnson and passed with a voice vote.

Respectfully submitted,

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Secretary