

## FINANCE COMMITTEE

Administration Building  
1930 Prairie Street  
Glenview, IL 60025  
Regular Meeting Minutes  
Tuesday, May 19, 2015

### 1. Roll Call

Commissioner Peterson called the meeting to order at 8:00 a.m. and the roll was called.

Commissioners/Official Staff present: Commissioners Dan Peterson, Bill Casey (arrived 8:10 a.m.), Charlie Kuhn, Dave Tosh, Commissioner-elect Dave Dillon, Treasurer Bill Moore, Executive Director Michael McCarty, Supt. of Administrative Operations Barb Cremin, Manager of Business Services Nicole Hopkins and Superintendent of Leisure Services Robert Quill.

Commissioners/Official Staff absent: None.

### 2. Agenda Topics

**a. Budget and Appropriations Ordinance Timeline**—Superintendent Cremin presented the timeline for the required availability and filing of the Budget and Appropriation Ordinance for fiscal year 2015-2016. The public hearing on the BAO will take place before the start of the July 23, 2015 Board meeting after which the Board will be asked to approve the ordinance. The legal deadline for filing the approved ordinance with the County Clerk's office is August 21, 2015 based on approving the ordinance at the July 23rd Board meeting.

The Budget and Appropriation Ordinance is a required filing that sets the legal maximum that could be spent in each fund if sufficient funds were available. This means that any possible expense needs to be anticipated and included as part of the Budget and Appropriations Ordinance. Otherwise, if unanticipated funds such as grant funds or donations became available, the District would not be able to use them as intended without additional legal filings. Based on this reality, it is the common practice of government entities to set the appropriation higher than budgeted expenditures to assure that there is adequate leeway in each of the line items.

**b. Budget and Appropriations Transfer Ordinance**—The proposed transfer ordinance was distributed for review at the Finance Committee meeting. Superintendent Cremin explained that a transfer ordinance is used to re-allocate appropriations from one line item which has an excess appropriation to another line item that did not have a sufficient appropriation. This is done at the end of the fiscal year when a better assessment can be made as to any line items which may need an additional appropriation. The largest adjustment was needed in the golf course operations to reflect the expenses associated with the clubhouse remodeling. The project to remodel the clubhouse was approved after the 2014-2015 budget and therefore was not originally anticipated in the budget and appropriations ordinance.

**c. Fireworks Planning**—Superintendent Quill reported that the District's practice for more than 20 years was to not have a rain date if the fireworks were cancelled due to inclement weather. As part of due diligence, staff re-visited the concept this year. It was re-confirmed that the cost and logistics significantly hamper the ability to offer a

rain date. In the event that the fireworks are canceled, there is a potential opportunity to use the fireworks at Flightfest or some other event during the year. Superintendent Quill responded to questions from the Committee regarding various logistics of the July 4th event. Public building access to Park Center or to Attea School will be limited to use as emergency shelters and the Park Center lobby will be used as a command post for police and fire. Restrooms with outside-only access will be available to the public along with porta-potties. Staff was asked to explore options for additional bike parking. Quill reported that steps will be taken to provide a safe environment around the lake and other critical areas. The event is being planned to be as similar as possible to the prior year to provide a good comparison between the Glenview Park Golf Club site and the Gallery Park site. If the event returns to Gallery Park in future years, there are potential opportunities to enhance the event with items such as corporate sponsors and additional activities.

- d. **Status of Fiscal Year Close**—Staff is working to review invoices for setting up the necessary accruals to assure that expenses are reported in the correct fiscal year. The auditors have started their annual review of accounting internal control procedures, payment processing and payroll. No areas of concern have been reported by the auditors.
- e. **Other**—Barb Cremin reported that CPI increase of .8% as of December 2014 will be used to calculate the tax cap. She also reported that John Miller from Ehlers and Associates has indicated that there are no real opportunities for refinancing bonds in the upcoming fiscal year.

Executive Director McCarty requested clarification from the commissioners present on the information to go into the board packet related to the Glenview Youth Baseball fall league.

**3. Matters from the Public**

None

**4. Committee Recommendation(s)/Direction**

- a. **The Committee is recommending approval of the Budget and Appropriations Transfer Ordinance.**

**5. Adjourn**

The meeting was adjourned at 8:50 a.m.

**ATTEST:**

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Robert J. Patton  
Board President Pro Tem

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Michael D. McCarty  
Board Secretary

Approved this 28th day of May 2015