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FINANCE, ADMINISTRATIVE OPERATIONS AND MARKETING COMMITTEE

Glenview Park District – Multi-Purpose Room, Glenview Community Ice Center

1851 Landwehr Ave, Glenview, IL 60026

Regular Meeting Minutes

Tuesday, September 8, 2020 @ 8:30 a.m.

1. Roll Call

Committee Chair Jen Roberts called the meeting to order at 8:30 am and the roll was called.

Commissioners present: Committee Chair: Jen Roberts; Committee Members: Dan Peterson (via phone), Dave Dillon (via phone); Bill Casey (via phone), Dave Tosh, Joe Sullivan (via phone)

Official Staff present: Executive Director Mike McCarty, Deputy Executive Director Katie Skibbe, Treasurer Bill Moore, Human Resources Director Sarah Bagley, Finance Director Erin Ryan, Superintendent of Special Revenue Facilities Lori Lovell, Recording Secretary Amy Wille

Guests: Jerry Aulisio of AT Group, Tim Gavin of Lauterbach and Amen

Late Arrivals, Early Departure: Dave Dillon arrived via phone at 8:42 am, Tim Gavin left at 8:51 am, Jerry Aulisio left at 9:08 am, Lori Lovell left at 9:34 am

Commissioners/Official Staff absent: None

2. Commissioner Jen Roberts made a motion to allow Commissioners Dan Peterson, Dave Dillon, Bill Casey, and Joe Sullivan to participate in the September 8, 2020 Finance, Administrative Operations and Marketing Committee Meeting by electronic means.

3. AGENDA TOPICS

a. 2019/2020 Comprehensive Annual Financial Report

Deputy Executive Director Katie Skibbe introduced Tim Gavin of Lauterbach and Amen and invited him to provide an overview of the 2019/2020 Comprehensive Annual Financial Report. Gavin commended District staff involved in the audit process. He highlighted the Certificate of Achievement for Excellence in Financial Reporting that was granted to the District for last year's report, which signifies the highest level of reporting for any government entity.

Gavin presented the results of the 2019/2020 Comprehensive Annual Financial Report and reviewed highlights of the financial statements and the management letter. The District was given an unmodified opinion by the auditors, the highest level of opinion available. No significant deficiencies were noted in the management letter. It was stated that the basic financial statements are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds, account groups and component units of the Glenview Park District.

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Gavin provided financial highlights that included ongoing items and items unique to the 2019/2020 year related to the pandemic. He reported that the District ended the fiscal year on April 30, 2020 with a positive fund balance of \$29,963,213. He noted the new special facilities report that shows the change from enterprise to governmental funds. The funds were reported as enterprise funds throughout the 2019/2020 fiscal year with a transfer to governmental funds at the end of the year. Gavin noted the annual funding levels and trend data for the Illinois Municipal Retirement Fund (IMRF) due to pension obligations. Gavin highlighted the statistical section which includes a report showing the last ten fiscal years.

Commissioner Jen Roberts asked if the financial statements reflect any major changes due to the COVID pandemic. Gavin explained that the management discussion and analysis contains information about the District's financial reality and challenges that began in March 2020 from the pandemic. He added that Glenview Park District's report is fairly consistent with other park district going through similar challenges.

Treasurer Bill Moore asked about property taxes and if property owners will be reassessed. Skibbe responded that Cook County delayed the penalty date for property taxes, so the District has received less tax collection at this current time. She added that Cook County will reassess all properties to calculate any negative impacts from COVID. Commissioner Roberts and Skibbe further discussed actions the Cook County Assessor is taking and how much tax revenue the District has received.

The committee recommended the 2019/2020 Comprehensive Annual Financial Report to move to the full Board for approval on the consent agenda.

b. 2020 Estimated Tax Levy

Deputy Executive Director Skibbe presented two options for the tax levy. The total tax levy for option A is \$20,070,343 and represents a \$21.26 increase to a \$500,000 homeowner. The total tax levy in option B is \$19,548,466 and represents a \$0 increase to a \$500,000 homeowner. Skibbe reported that option B includes the Bond & Interest Levy being abated by \$521,877 with funds from the Farm & Fields fund, which is similar to last year's tax levy with the exception of this year's reduction in the NSSRA Levy.

Commissioner Jen Roberts asked about the District's financial plans if the Committee were to choose option B and abate the bonds. Skibbe responded that historically the District has used the additional Farm & Fields funds to complete capital projects at Wagner Farm and Community Park West. If the bonds were not abated, the District could use the money towards completing the Wagner Farm Master Plan or relocating a few baseball fields due to the upcoming District 34 renovations.

Executive Director Mike McCarty reminded the Committee that the estimated tax levy should capture the maximum amount because it can always be reduced for the final tax levy but not increased. Commissioner Dave Tosh supported option B, which is a \$0 increase to a \$500,000 homeowner. Commissioner Roberts agreed with Commissioner Tosh, but would like to go with option A as the estimated tax levy. Commissioners Joe Sullivan, Dan Peterson, Bill Casey, and Dave Dillon supported Option A for the estimated tax levy, knowing further discussion will happen at a later date.

c. Glenview Community Ice Center, Project Budget Update

Jerry Aulisio of AT Group presented a budget summary of anticipated final costs of the

Glenview Community Ice Center project. He noted that the summary does not include any savings from the construction manager and a donation amount from the Glenview Park Foundation.

The commissioners discussed the budget summary with Aulisio. Commissioner Dan Peterson asked about the approved \$823,925 in change orders. Aulisio responded that the change order amount was primarily spent on the heaters added to the humidification units and funding towards unsuitable soils. Superintendent of Special Revenue Facilities Lori Lovell gave additional information on the outside funding for the project, including Glenview Stars and Glenview Park Foundation contributions.

d. Glenview Community Ice Center, Feasibility Study Pro Forma Update

Superintendent of Special Revenue Facilities Lori Lovell presented an updated financial pro forma that was created by District staff and Johnson Consulting. The pro forma was updated to include revenue estimates based on approved fees and agreements, including the Glenview Stars agreement, the pro shop agreement, and the restaurant agreement.

Commissioner Jen Roberts said she requested the update to give the commissioners a new perspective using actual numbers that have been approved and to compare to the conservative data provided in the pro forma from 2017.

Skibbe highlighted the two major changes in the updated pro forma, including the facility rental and sales lease that capture the approved agreements and rental fees. She noted that the new pro forma does not incorporate the effects of COVID-19.

Commissioner Bill Casey asked about adding anticipated effects of the pandemic due to the current state restrictions on indoor sports, especially the potential impact on the District's hockey season. Lovell explained staff's decision to make a comparable pro forma to the 2017 version and how the timing of the grand opening impacts when year 1 of the pro forma starts. Skibbe added that year 1 in the pro forma is meant to be a full year of programming and rentals. The commissioners discussed the preferred start to year 1 in comparison to the originally intended year 1. Executive Director Mike McCarty said that staff will update the pro forma based on the current financial situation and present at a future Committee meeting.

e. Update on Diversity Initiative

Human Resources Director Sarah Bagley noted this agenda item is in response to the request at a Board meeting for an update on the District's diversity and inclusion efforts. She requested feedback and direction from the Board

Bagley stated the District's commitment to having a diverse and inclusive workforce and offering programs and services that serve its diverse community. This led the District to initiate a "Safe Zone Conversation" in June 2020 that was facilitated by an outside consultant sponsored through IPRA. Surveys were sent to participants before and after the conversation. Bagley reported positive feedback and a helpful beginning to understanding others' points of view.

Executive Director McCarty referenced the IPRA resources shared with the commissioners and added that NRPA has started providing inclusion documents to help park districts. He noted their Justice, Equity, Diversity, and Inclusion (JEDI) program that includes policy models, assessments, and training options.

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Commissioner Jen Roberts noted the analysis of Glenview's demographics during the Master Plan and Strategic Plan development and the hope to continue planning initiatives with the community's diverse population in mind. She would like the Board members to go through a diversity and inclusion training in order to better serve the entire community in a fair and equitable manner.

Commissioner Bill Casey agreed with Commissioner Roberts that the Board needs training. He also asked about staff training, to which Bagley responded that staff is working on next steps and is looking for ideas that can be implemented on top of steps already taken.

Commissioner Peterson expressed his concern of branding the NRPA program as JEDI training. He does not want this branding to downplay the purpose of the training and be perceived as minimalizing or trivializing the content. Commissioners and staff agreed.

Staff agreed to continue looking for resources and to continue this initiative.

f. 2021/2022 IAPD Legislative Survey

Deputy Executive Director Skibbe presented the 2020/2021 IAPD Legislative Survey. IAPD and IPRA conduct a survey once every two years to gather board and staff input on issues that are important to member agencies. She noted the data serves as a foundation for IAPD's highly successful legislative advocacy program. Staff requested feedback from the Board on completing the survey.

Executive Director McCarty added that the District would like support on State or Federal funding for COVID related expenses. As a representative of the IAPD Board, Commissioner Casey stated IAPD's primary concern is the OSLAD funds if the graduated income tax bill does not pass.

4. Other

None

5. Matters from the Public

None

6. Adjourn

Committee Chair Jen Roberts moved seconded by Commissioner Dan Peterson to adjourn the Open Session at 9:49 am. On Voice Vote: All present voted aye, motion carried.

ATTEST:

William M. Casey
Board President

Michael D. McCarty
Board Secretary

Approved this 22nd day of October 2020.