



## Finance Committee Meeting Minutes

December 6, 2021

6:00 – 7:10 pm

**Present:** Commissioners Sokolowski, Powers, Bird and Gramann.  
Staff: Executive Director Reuter, Director Rini and Bachewicz, Superintendent Quinn, Accounting Specialist Nge, and Executive Assistant Greninger

**Topic:** **Presentation of the Proposed 2022 Budget**

Director of Finance and Administration Rini presented the proposed 2022 Budget which was posted on the Park District website prior to the meeting. Several items in the presentation will require the Board's formal approval during the January 10, 2022 meeting, including the 2022 Proposed Budget, the Budget and Appropriation Ordinance, the 2022 Organizational Chart and 2022 Full-Time and Park-Time Wage Scales.

While reviewing the general notes, Director Rini noted all mowing will be shifted to contractually provided services. The cost is offset by the fact that two full time Parks Department staff whose positions were eliminated in 2020 will not be replaced. Commissioner Sokolowski asked how much this will save the district. Director Rini said it would save us \$5,000 each year; part of the savings coming in repair and maintenance to the mowers, and fuel costs. Mowing services have been shifting to a contractor over the last several years. Eventually the District will be able to sell mowing equipment. Commissioner Gramann suggested waiting a year before doing so.

While reviewing departmental goals, Commissioner Gramann noted she likes how we are considering alternatives and 'next generation' options to the digital guide. Director Rini reported on the District's focus on programs that were successful in 2021, and potential growth opportunities. Cost controls will continue into 2022, as customers confidence returns and the District begins to recover financial losses of 2020.

During the discussion about the District's Operational Repair and Replacement Funds, Commissioner Bird asked if there is a specific point we stop rolling revenue into those funds. Director Rini explained that the Repair and Replacements Funds are a sub-section of the Corporate and Recreation Funds. Per the District's Fund Balance Policy, once the funds reach their target balances, earned revenues equal to the amount above target will be transferred in the Capital fund. This will aid the District in funding some of their capital improvements without having to issue bonds/debt.

Commissioner Powers asked about the balanced budget and asked about a consolidated statement. Director Rini explained that the District (government) is required to operate under a Fund Accounting environment. There is no consolidated budget because funds can't be combined. In Government, a balanced budget occurs when planned revenues match or exceed the amount of planned expenses – specifically in the operating funds.

The Board thanked staff for the comprehensive presentation. Executive Reuter reminded the Board about the December 13 Board meeting next week. Also, Representative Seth Lewis is opening an office in Carol Stream next week and invited them to attend the open house on December 15 from 4:30 to 6:30.

There being no further business to discuss, the committee meeting was adjourned at 7:10 pm.

Respectfully submitted by:

Sue Rini  
Director, Finance & Administration