

OUR MISSION

*Enhancing our community by providing quality
recreational opportunities, facilities, parks and open space*

DES PLAINES PARK DISTRICT • DECENNIAL EFFICIENCY COMMITTEE MEETING

David L. Markworth Board Room • 2222 Birch Street, Des Plaines, IL

THURSDAY, November 2, 2023

6:00 pm – 7:00 pm

Minutes

1. CALL TO ORDER and ROLL CALL

President Jana Haas called the Decennial Efficiency Committee Meeting of the Des Plaines Park District to order at 6:00pm.

Park District Board Commissioner in Attendance;

President Jana Haas, Commissioner Erin Doerr and Commissioner James Grady and Commissioner Donald Rosedale. Commissioner Eli Williams was absent.

Efficiency Committee Members in attendance;

Donna Adam, Brian Inzerello, and Sharon Lynch.

Ann Fastert was absent.

Des Plaines Park District Staff in attendance;

Executive Director; Donald Miletic, Superintendent of Administration; Jeanette Berard

Guests: None

2. CHANGES TO THE AGENDA

None

3. APPROVAL of MINUTES

Commissioner Grady made the motion to approve the October 5, 2023 Minutes

Seconded by Commissioner Doerr

All in Favor

Ayes:7 Nays:0 Absent: 2

Motion Carried: 7-0-2

4. INTRODUCTIONS

Each of the Decennial Efficiency Committee Members provided introductions.

5. UNFINISHED BUSINESS

A. Review open items from October Meeting

- President Haas made a clarification from the past meeting \$9.2-\$11M all that we levy for the budget. Everything else is from user fees and operations Full budget is around \$21M
- Donna Adam asked if the park board ever review or provide updates to the org chart?
 - Executive Director Miletic stated that the admin staff and HR Superintendent along with the Department Heads provide recommendations that go to the park board in executive session. We are continually evaluating the org chart and make recommendations based on the need of the district. The Board will provide final approval.

6. NEW BUSINESS

A. Action Item 6- B: Financial Review

a. Discuss and review Audit

Executive Director Miletic reviewed the items in 9 – A.A including:

- Hard Copy of the audit was provided to the committee, electronic version on the website or in the dropbox folder
- Reviewing MDA section from the audit –financial highlights for the park board and the general public the opinion of the auditors which is a clean audit for 22/23
- Certificate of achievement for Excellence in Financial Reporting 27 years in a row- GFOA standards board will provide feedback and the award.
- Net position has grown over in all funds within the last few years
- Unrestrictive Dollars are due to state grant funding
- Only district who has received over \$10M within an 18 month period that he knows off. Build Illinois Fund through State and Local Officials is why we have been successful.
- Fiscal Year, May 1- April 30
- 50/50 taxes reliant vs user fees (programs, passes, rentals)
- Enterprise Funds – no tax dollars- runs like an independent business. Mystic Waters, Golf Center, Lake Park, Mountain View. Lake Park golfing during COVID
- Government Funds: Corporate and Recreation
- Special Revenue Funds: IMRF, insurance tort immunity liability social security
- Des Plaines Park District will be debt free in 2027 after building indoor pool.
- Community Needs Assessment provided in in 2006, 2012 and 2022
- Larger Capital Fund, building pools, purchased church, renovation
- 36 playgrounds: \$150,000 equipment for a new playground, does not include labor and installation.
- Property Tax Has increased- new property, TIF District are rolling off, need to capture growth in the dollars when this happens and is why our taxes have increased so much.
- Capital Improvement Planning- looking at the upgrades to our maintenance facility to keep up with the growth of the district

Comment Commissioner Grady: The Park Board is aware of each number and is provided additional training on the budget

Comment Executive Director Miletic: Park Board receive and review financial statements each month and approve subject to audit.

Question Sharon Lynch: Investment Income vs Miscellaneous the different page 20 also 10 year look ahead has a mistype on page 134 for the headings

Response Executive Director Miletic: Will look into more detail, looks like it has to do with Donations provided by Foxtail on the Lake for improvements made to the Lakeview Center (\$340K)

Question Brian Inzerello: Is this budget year over year or the past 5?

Response Executive Director Miletic: The MDA and shows year over year while the statistical section in the back of the audit will show the past 10 year. We follow the GFOA standards.

Comment President Haas: This is a big process throughout the district begins with budgeting from all of our Department Heads and staff and finishes with the yearly audit from the Auditing Firm and the Business Department.

b. Discuss and review Tax Levy Process

Executive Director Miletic and President Haas reviewed the items in 9 – A.B including:

- We are under a Tax Cap, but are always up to date and diligent about collecting any tax dollars during the annual levy.
- EAV has been steady over the years
- CPI seeing an upswing with inflation is providing a larger uptick- reflective in the capital items
- Downtown Des Plaines TIFF rolled off in 2023 and increased the tax levy
- Fund Balance Policy started in 2005. 25% is recommended by GFOA but we are smaller budget so we implement a 35% level. The position that we are currently in is due to great financial planning. When tax bills were delayed we did not have to take out a loan we were able to float to cover our costs unlike other districts. We do not have issues with Fund Balances.
- Reviewed the process from Tax Levy Process with the committee

c. Discuss and review Budget & Capital Improvement Process

Executive Director Miletic and President Haas reviewed the items in 9 – A.C including:

- Capital Improvement Plan is created to show a roadmap for 10 years – breaks down each park and facility for when and at what costs are the anticipated improvements to be made
- Provides long term budgeting for the district
- Minimize the guess work for staff and provides good details when questioned by the public
- 18 year playground replacement schedule, this is noted on the document
- The Enterprise Funds are included, shows their large scale renovations or purchases required yearly. Enterprise Funds operate without tax reliance and more like and independent business. Golf Center, Mystic Waters, Mountain View and Lake Park. Looking to add Lakeview Center in the next several years.
- Budget 300 pages with each line item and sub category that staff can use

Comment Sharon Lynch: With this document you know what is going to be happening each year this plan. Can plan ahead for the level of disruption. Shows the plans and timeline but also the budget.

Response Executive Director Miletic: Every year it is updated, a moving and living document. At times we will need to shift or restructure budget more than we can actually do. Resources timeframe and how to are all part of determining project status. We also use the Comprehensive Master Plan to help build the CIP.

Question Brian Inzerello: Were you able to make the scheduled vehicle purchases?

Response Executive Director Miletic: Yes working with government pricing and cooperative purchasing program

7. COMMENTS FROM THE COMMUNITY

None

8. ADDITIONAL COMMENTS

Question Donna Adam – Has a community survey been provided to the Des Plaines Residents?

Response Executive Director Miletic: Community Needs Assessment will be provided to the committee members

Surveys after the programs and how best to filter and feedback from the customers

Next Meeting will be held on Thursday November 30

Following that meeting we will be hosting the Des Plaines City Staff and bridge consultants at a public meeting to discuss the Cumberland Bridge Project with the park board in a public meeting.

9. **ADJOURNMENT**

Commissioner Grady made a motion to adjourn the Decennial Efficiency Committee Meeting at 7:03p.m.

Seconded by Commissioner Rosedale

All in Favor, Opposed

Ayes: 7 Nays: 0 Absent: 2

Motion Carried:

APPROVED _____

President

Secretary