

The Finance Meeting of the Board of Park Commissioners was called to order by President Caron at 6:32 p.m. in the Jewett Park Community Center. Finance Director Harvey called the roll, and the following were:

PRESENT: Brown, Caron, Cohen, Patinkin, Serota (5)

ABSENT: None (0)

Staff: Director of Finance Jeff Harvey, Director of Recreation Laura McCarty, Deputy Director of Recreation and SRC General Manager Tony Korzyniewski, Director of Golf Operations Jason Mannina and Director of Parks Jay Zahn

### I. District Wide Cost Recovery Program

Recreation Director McCarty initiated the discussion by providing a brief background with respect to the Cost Recovery Program. She advised that throughout this past fall, staff, in conjunction with an outside consultant, have been working to develop a cost recovery strategy that can be applied to all services and programs offered throughout the District. The name of the program is "The Smart Approach to Financial Stability" and it has been led by Jamie Sabbach and her consulting team from 110%. This program has involved a variety of staff at all levels throughout the District and prioritizes the development of the District's service categories, created a cost-of-service analysis and determined each service category's beneficiary of service. The service categories represent all activities, classes, events and rentals provided by the District to the community. The cost-of-service analysis involved compiling data in spreadsheets that will be used to create a cost recovery tool which will be the cost to provide each individual service in our system, both direct and indirect, and current cost recovery performance levels. The beneficiary of service meetings allowed staff to rank the service categories starting from services generating the greatest "community benefit" to those services generating the greatest "individual benefit." The final step in the process will be for the project team to establish cost recovery goals that will guide the District in establishing fees and charges and making other informed financial decisions in the future. Jamie Sabbach was virtually present at the meeting to provide a detailed overview of the process and the progress the District has made to date.

There was a brief discussion regarding senior rates and uniformity within a service category. Mrs. Sabbach advised that one of the benefits of this program is that it will allow the District to see how much subsidy is being directed towards every service and detail how tax dollars are being spent. President Caron reminded the Board that the District does offer financial aid to those in need so an entire service category does not necessarily need to be subsidized.

Recreation Director McCarty advised that she estimates the process will conclude at the beginning of February. Any changes as a result of this process would be reflected in next year's budget. The Board thanked Mrs. Sabbach for her time. It was also agreed the Board receive a copy of the presentation for their reference.

### II. Receipts and Disbursements

Commissioners proceeded to review financial materials relative to the meeting.

Vice President Cohen asked for an update with respect to the portable toilets at Clavey. Finance Director Harvey advised there are two portable toilets at Clavey.

Commissioner Brown asked for clarification regarding expenses related to water leak line item. Deputy Director Korzyniewski advised there was collapsed area in the weight room over the summer. While the construction team for the lobby renovation was onsite, he asked them to investigate. They were able to fix the problem.

Vice President Cohen asked for clarification regarding GoTo Communications for digital phones. Finance Director Harvey advised these are the District's new voiceover IP phones.

Commissioner Brown noted a \$1,500 waterslide inspection expenditure. Parks Director Zahn advised this was for Deerspring Pool and results indicate it will need maintenance.

Vice President Cohen asked why the District outsources to replace fire detectors. Parks Director Zahn explained the District has a contract for the fire and water system.

Commissioner Brown asked if the District will receive a credit for the lumber used towards the permanent stage at NSSRA. It was agreed staff discuss with Executive Director Nehila and report back at a later time.

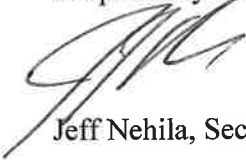
**III. Draft – Budget and Appropriations Ordinance**

Finance Director Harvey presented the draft Budget and Appropriations Ordinance for the Board’s review. This will come back to the Board in January for final approval. There was a brief discussion regarding the appropriation number. Finance Director Harvey advised the appropriations number is the District’s legal spending authority for 2023. A 15% margin gives the District some room between the working budget and what the District can legally spend. If the District exceeds any of the appropriation items, the Board must approve a Transfer of Appropriations Ordinance. Staff will utilize this document while monitoring expenses throughout the year. The Board directed Finance Director Harvey to move forward with the process, per staff recommendation.

**Motion made by Treasurer Patinkin, seconded by Commissioner Serota, to adjourn the Finance Meeting at 7:21 p.m. Voice vote carried as follows:**

AYES: Brown, Caron, Cohen, Patinkin, Serota (5)  
NAYS: None (0)

Respectfully Submitted,



Jeff Nehila, Secretary