



**VILLAGE OF FOX LAKE**  
**SPECIAL FINANCE DEPARTMENT COMMITTEE MEETING MINUTES**  
**Amended 10-28-08**

STATE OF ILLINOIS,  
Lake and McHenry Counties, }  
Village of Fox Lake } ss.

At the regular Board Meeting, held in said Village and County in the State of Illinois at 7:04 p.m. on October 7, 2008 meeting was called to order by Mayor Irwin. The following official business was transacted:

**Roll Call**

Present Mayor Irwin; Village Clerk Weeks; Trustees; Bender, Murrey, Ulasz, Working, Kiesgen, and Koske.

**I. New Business - Ehlers Financial Assessment Report**

Trustee Ulasz stated that she would like to turn this meeting over to Nancy Schuerr. Ms. Schuerr stated as the Board voted to engage Ehlers and Associates to assess the Villages financial condition, recommend improvements and outline strategies that would lead to a fundamental improvements over the long term. She Stated Ehlers had completed their report and is here to present their findings. Ms. Schuerr stated that all had met Brad Townsend and Maureen Barry during your interviews that they held to assist with the assessment so I don't think introductions are necessary. Ms. Schuerr stated that she would now let Brad talk about their report and findings.

Mr. Townsend stated that he and Maureen were happy to be with us this evening and looking forward to presenting some highlights of their report and open to any questions that may arise. He stated any comments were welcome to advance the consideration of what they have presented.

Mr. Townsend stated the report itself would not be gone through verbatim but there would be highlights and essentially in a few basic sections. He stated the means and methods were included in the report and the interview process. Additional people he recognized in the audience, which Ms. Barry did as well. He stated there was a section where documentation was scrutinized and the organizational set up. He stated a financial analysis was also conducted. He stated there was exterior research and a closer look at the municipal operation and then they concluded.

Mr. Townsend stated he would like to start off with the findings that are presented in the report. He stated in particular the interview section is where he would like to start because that process was very helpful to them to get a sense of what you thought the situation was here in Fox Lake individually and collectively. He stated there was some consensus on some of the items because of the way people brought them up during the interview process. He stated there were also individual comments that were made and not necessarily brought up by other people. He stated that what they tried to present were all of those comments in some order of sense where it would be easier to understand in terms of how they were trying to present those items.

Mr. Townsend stated the interviews could be presented in 5 basic ways, the positives, negatives, concerns and needs then the challenges. He stated that he would go through these and maybe they would seem familiar.

Mr. Townsend stated that he would start with the positives. General public satisfaction and public services, there is belief the working relationships are good, individuals and between departments. He stated one of the strongest things that they heard in many different ways, was a commitment of everyone who served the citizens of Fox Lake. He stated there was absolutely no deviation from that. Mr. Townsend stated that everyone interviewed or talked to in some way or another including staff that was not part of the interview process. He stated there was no question by the way they acted or what they said, there was a commitment there to do the best they could.

Negatives, revenues are down. There is a perception that internal communications are poor, fund balances are dropping, there is a belief there is a lack of accountability in terms of the work that is performed by some people. He stated there was a belief that there was too much hind sight or looking backwards as opposed to looking forwards in terms of foresight. He stated that was stated by many people different ways and when you hear it from numerous ways you believe there is some truth to that.

Concerns, Mr. Townsend stated concerns are statements not necessarily based on a scale of pro or con. He stated economy, condition of old infrastructure, deferred equipment replacement, the role of the Board. He stated what is the role of the Board, some people don't know what the role of the Board is, but they see a different role of the Board one year to the next. He stated Board and Staff relationships, what is that relationship and what is that, there is concern about that, is that good or bad. Increasing costs of personnel. The performance of personnel somewhat carries over from before and past spending practices were stated by some people that was a concern that may have helped create where you are at now.

In terms of the needs, some of the ones we heard were better business practices, improved productivity, hires based on merit. Mr. Townsend stated apparently there were some hires not based on merit or at least not entirely. Better use of employees, better training of employees or maybe just training in some cases, better use of outsourcing assistance and a transparent budgeting process and finally reduce costs. Is there a way to reduce costs?

Mr. Townsend stated the last category is challenges. Increasing revenues and how to accomplish that. Is it raising taxes, enhancing taxes, fees, fines, and grants? He stated they also heard a need for a challenge for better leadership with clear direction for the village. We did hear from people they felt they didn't in general know which way the village wanted to go in regards to the community. He stated not everyone felt that way

some felt there was direction. So if you have some people feeling there is direction and others don't that would be a challenge that we need to deal with in some way or another. He stated that does have a direct impact on your financial situation.

Mr. Townsend stated that Ehlers are not saying that they agree or disagree with these findings rather this is what was heard. He stated this is what set the stage for they ended up doing from a technical aspect of their work. Mr. Townsend asked if there were any questions about this segment.

Trustee Bender asked for the definition of a transparent budgeting process. Mr. Townsend stated that he would claim that word or at least putting in the comments tonight. He stated that was their an interpretation of some people, number one they didn't know why some people revenues or expenditure items were in the budget. Or they felt that they didn't understand what those items meant. The other item they heard was that some didn't understand the document itself. Sometimes that doesn't always explain what that priority is. Mr. Townsend stated that he would have to say the appropriation document or a pending budget for this year. Which then they had to go back to the prior year to look for information. He stated he would have to say I don't necessarily entirely agree that it is a transparent document. He stated that he was speaking for himself in this regard because when he looked at the budget of the prior year, there s quite a bit of detail in there and you do explain what particular department or operation does. He stated that we do in most of those sections you have goals and objectives documented. He stated that he wouldn't necessarily agree to this one. Although he was sure the document could be better and anything can always be improved. He stated an example one thing that might be improved on in that regard would be to increase transparency would not be to just show what the goals and objective are for that upcoming year which is a good thing, but maybe show to what happened to the ones from the prior year. He stated that maybe what could be done is to show in a box what the accomplishments were or what didn't get done because of some particular reason. He stated it might have been a good reason it didn't get done. He stated that was part of transparency. He stated in other words you think of a document, if Joe are Jane Public were to read the document would they be able to understand the documents contents. He stated after all they are a big contributor to that budget and shouldn't they be able to understand the document. He stated that's what transparency means. It has to do with how you present something, what's really in there and do people understand what's in there.

Trustee Bender stated that he didn't understand what was meant and it was still transparent to him. Trustee Bender asked for an example of what we might be talking about this evening.

Mr. Townsend stated he had not been to any of the budget meetings. Part of transparency would be a budget meeting that was open to the public and anybody could listen to what you are talking about. He stated that was pretty transparent. Mr. Townsend stated that he believed that was currently being done. Trustee Ulasz concurred. Mr. Townsend stated that's why he is saying that he didn't necessarily agree with that part but there were some people that felt they didn't know what was in the budget. He stated that maybe its because they didn't attend those meetings and didn't ask questions. He stated that maybe that's a communication issue and may be something to think about, how your communicating, he didn't know and stated we could get into that later. Mr. Townsend stated that's what it means and there wasn't agreement on that one. He stated that he must say that not everybody stated that. He stated that some people stated it was quiet fine and as he pointed out you do actually have some good features in your document

when you have a chance to put your full document budget together. Trustee Ulaszko concurred and asked if there were any other questions.

Mr. Townsend at this point we would review the financial documents. He stated that there were many documents studied and didn't know how many. He stated that they tried to focus on 3 areas in particular. Two are actual documents and one is a series of documents. They give us an understanding of what's going on. The first one was a continuance of the budget. He stated they were stating that the budget document is a good one as he has said but using the professional guidelines that they have attached could enhance it. He stated there is something called the Government Finance Office Association guidelines on the annual budgeting. He stated they were not easy to implement and sometimes they are a burden on municipal staff to incorporate all of those. He stated especially in small communities where there isn't a whole lot of staff but there are some good ideas in there that you might take a look at. Perhaps a Finance Director or somebody and that could be for another night. He stated this was not so much a detail thing tonight but he would say to take a look at that.

Trustee Ulaszko stated minimally our budget does pass the minimum requirements. Mr. Townsend said absolutely. Trustee Ulaszko stated to enlighten us here on the Board but it is used; she uses it as a tool and also our citizens, the budget book it placed in the library. Mr. Townsend stated that was a good example of how you can try to get that out so people would know what was going on. He stated some communities put it on their web site so that you can view it in PDF form and it should not be published as a word or excel document so changes could not be made. Mr. Townsend stated the format was acceptable, it could be better but it is acceptable. He stated that it was ahead of other communities, he stated he worked with and Maureen did as well, some communities they worked with all they have is straight forward accounting columns with numbers and it doesn't say anything. Now that could be one that someone could argue it was not transparent as far as what do these dollars really mean. Yes you have a chart of accounts and you may have something explained like commodities like supplies and you would have \$50,000.00, what were the \$50,000.00 worth of supplies explain. He stated that yours was certainly at the level where it could be moved to the next level, not one that is lower to raise to acceptable.

Trustee Bender stated to continue with that last statement. Mr. Townsend stated that he was known to confuse people. Trustee Bender stated that what you are saying and what you have in the document don't seem to be the same thing. Trustee Bender stated page 16 the last paragraph. You are basically saying verbally that we meet these minimum standards but on page 16 as I read it, you imply strongly that we are not doing the minimum, you say at minimum. It is advisable to implement this, which means to me that we are not implementing them. Those categories identified as mandatory and transform what Fox Lake has now into a financial plan much like the private sector. Mr. Townsend concurred. Trustee Bender asked if we do or do not have the minimum, that's his question. Mr. Townsend stated when that says minimum that means you should at least implement those categories that are defined as mandatory. Mr. Townsend stated that is what he stated at the outset. He stated that it would be too burdensome to try to implement everything that is in the GFOA but there are some items that you could. He stated that is why he is saying if you adopted some of the GFOA guidelines you would take your budget document that may be here on a scale and you could move it up to here. He stated there is room for improvement I'm not backing off from that, it can be improved and should be improved. He stated that he has pointed out one shortcoming in it such as not showing whether the items listed as objectives or goals were actually

accomplished. He stated it should show that next year. He stated if they weren't then it should show why not. Maybe funding was cut.

Maureen Barry stated one thing that she noticed as she looked through it, it's kind of hard to tell where you have some of your accounts particularly some of the larger accounts and some of your higher spending departments. She stated it was hard to tell when you break those down what are you spending the dollars on for each particular function. She stated it was all lumped together. It's hard to get a sense of what your spending per each particular service, department, commodities or contracts, what is it. What goes into it with a little more explanation of that would give you a better sense of what your spending money on. Trustee Bender stated he agreed with that. Ms. Barry stated that's was what they were saying, also just perhaps a little explanation about how does this amount compare to what we spent last year, two years ago or three years ago. She stated a little context in terms of history she thought would be helpful to. And when you ask about transparency you will have a little more background on the information and provides the reader a better sense of how that number compares to the past and what you are actually spending.

Trustee Ulasz stated literally what you are saying such as the professional services or outside services really, and I didn't bring budget book, but here is a small summary of what we all get. Behind it we have this document in which each account is as well as our spending is in there, for instance the Street Department who goes one of this, , and we have some that lump it together. Ms. Barry stated that's great in that it does a lot and even some of that I saw those and it is big and provides a lot of detail. But even with that as I was paging down. Trustee Ulasz asked we should break that down even further. Ms. Barry concurred. Trustee Ulasz stated such as professional services like legal fees should be broken down even further. Ms. Barry concurred stating these are vendors that you work with, and this is how much we are spending on each of them so you can get a better sense of where fees fluctuate. Trustee Ulasz stated that we may be able to use exhibit A or something by department. Ms. Barry concurred. Trustee Ulasz stated that we could take the street department and exhibit them like this. Ms. Barry concurred and stated that they are not picking on any one department. Trustee Ulasz concurred and stated it's just that they do purchase a variety of items because they are servicing so many areas within the village. Trustee Ulasz stated that she was using them as an example so we could expand and maybe do an exhibit A so we have a summary and explanation.

Trustee Bender stated for clarification we do meet the minimum but we should include more detail. Ms. Barry stated I'm not saying you need it what we are saying is, it would help you with the budgeting exercise every year to be able to go through and really get a handle of what your spending your money on. Then be able to make better decisions on spending habits. It would help you to identify your priorities in terms of what is being spent. Trustee Bender concurred and stated that he understood what was being said on this issue. Mr. Barry stated some questions may be are, is that appropriate, do we consider that to be a reasonable amount for that particular service or part within a service, or do we think we can trim a little bit there because we do not see the value we'd like to see from that. Trustee Bender stated thank you.

Trustee Ulasz asked for additional questions.

There were no additional questions at this time.

Mr. Townsend stated the other point is we say to incorporate a strategic policy discussion into the annual budget process. He stated there was no need for further discussion, we

just talked a little bit about that and he was glad Maureen emphasized that prospective on it which he was not addressing directly. He stated that part of that was accountability on everybody's part for what's in there and what's expected.

Mr. Townsend stated while talking about accountability, we know that the annual audit, part of what the audit is to. Trustee Ulasz stated before we leave and she was sorry for interrupting. She stated one of the things she really liked in here was, which she thought she had to say, each Trustee and she was very involved in the budgeting process, particularly before Nancy came on board the Treasurer and I were very involved, 2 meetings, 3 meetings, where we normally met with our Trustees, Department Heads and we got to spend time together. Trustee Ulasz stated the public was invited but no one showed up for those meetings. She stated one of the things she liked about and she thought, on page 17 the second paragraph is, we have budget retreats. She stated she thought that was a wonderful idea, Trustee Bender asked what she liked, Trustee Ulasz stated the Budget Retreats, Trustee Ulasz stated perhaps a day maybe a Saturday whenever everyone was available. She stated this would be nice because everyone would get to touch everyone else's budgets and we would do it all together. She stated she thought this was wonderful. Trustee Ulasz stated she also liked the idea of an outside facilitator because sometimes we go off on tangents. She stated that was a terrific idea. Trustee Bender stated this was done in the previous administration. Trustee Ulasz stated this was also done her first year in office. Mr. Townsend asked how that went. Trustee Bender stated there wasn't enough follow through.

Trustee Ulasz stated she did it with her first budget and all she did was rattle off things and not much was accomplished. She stated she thought if we had an outside facilitator at least to get it going the first time through, or Nancy is a whip with us, I think it would be good and we could all understand each other's budgets.

Trustee Koske stated before we start thinking about strategic budgets we need to set goals for the village and what we want to accomplish over the next year and two the Street Department or what ever the case may be, then figure out if we will be able to accomplish those goals. She stated we need to prioritize what our most important goals are. Trustee Ulasz stated as you move through the report it really did talk about that because Trustee Koske was right, we have to have goals. Mr. Townsend stated that he would agree, a policy direction must underlie everything else you do after that. Trustee Ulasz apologized for interrupting, Mr. Townsend stated he was glad she pointed this out because the budget is a policy document. It's a financial document yes, and authorization document along with your appropriation documents, it needs to reflect your actual policy is and then the departments by working with you, it should be a continuation of working with you because they could understand and pass the information along to each employee so that you so you have this full circle of participation, and that is ideal. He stated he knew this was easier said than done but it could be done. He stated that he had lived in that type of system and this is part of it.

Trustee Working stated that he had a question regarding the budget retreat, if we meet as a whole then that would have to be a public meeting. Mr. Townsend concurred. Trustee Working stated it would not be a good idea to hold the meeting in a hotel. Trustee Ulasz stated the meeting could be held at the Lake Front Park facility. Mr. Townsend stated that he believed the meeting could be held in a different location and stated that we may want to check with our attorney on that. He stated you may want to clear your head and go to a different location. He stated the Clerk could verify the meeting would need to be noticed here. The Clerk concurred, Trustee Working concurred. Mr. Townsend stated

that the notice would need to contain the location. Mr. Townsend stated that we could go to a different location if we thought that would facilitate ability to do it. He stated we may want to have refreshments and things that would help people work together. Mr. Townsend stated that if someone didn't want to show up they could listen. He stated he could remember when the first or earliest strategic planning meetings he worked on was back when he was City Managers, he remembered when a citizen showed up for almost every council meeting decided one time to show up at a strategic planning meeting and we actually had the strategic planning session in a store front office that we were using for one of our out reach activities for the police outreach as part of the community policing outreach. He stated they used that location and set up a table because it was a different place to be. He stated that he showed up and the Mayor said to him George, welcome to the meeting, the Mayor stated you were welcome to be here and listen but your not on the agenda and if you would like to talk we will make a special time for you at the next council meeting, he stated the City Attorney backed that decision up. He stated yes they can listen but that does not mean that they can participate. He stated he has not seen it as a big issue but somebody has something they wish to talk about and is sensitive in nature you don't want that to be at a public meeting with a tape recorder or someone else there and you need to be careful about that.

Mr. Townsend stated the financial report was always a document that has a wealth of information from their standpoint as financial number crunchers in public administration policy people that we are, we like to see what you have in there. He stated they drew out of that was a few basic things. One of those was to analyze the fiscal impact of diversifying the retail base and other economic factors. He stated our accounts that produce this report, I liked their approached because they didn't just push out the numbers they commented on what the data might mean in terms of economic community and how that was being reported. He stated for example the Village Board has looked at ways of increasing revenues and cutting expenses but has found certain expenses difficult to control, such as labor, pension and healthcare continue to put pressure on your budget. He stated all that was doing was having a professional CPA physically confirm what you know but at least they are engaged in presenting these things to them. He stated it was beneficial to them in identifying what might be considered and it was good to see they felt your books were accurately presented and that was some of the information wasn't good because you would like to see yourselves in better financial condition. He stated that was one they identified from that. He stated when Maureen reported on the next segment of what we are talking about tonight would be more detailed regarding what we mean by fiscal impact of diversifying the retail base and other economic factors. She will get into that.

Mr. Townsend stated they could not pass up the discussion or organization of staffing. He stated even though it might be viewed by some people as purely human resources kind of exercise, they looked at it from a financial perspective because of all those decisions certainly affect your bottom line. He stated they knew that personnel in most communities this was one of the larger economic burdens you must carry because people are really providing a service to the community and the rest of it is the support, the squad cars, communication devices, other means and methods for sorting. He stated they were very important with what your doing and what your paying for when it comes to staffing or outsourcing. He stated they were saying to take a fresh look at staffing levels and the needed skill sets to achieve productivity. He stated from their research the staffing levels appear high. He stated they talk later about what that means and what do we do about that. He stated they were saying to implement employment management and reporting as illustrated on the enclosed organizational chart. He stated this was something that was

pretty fundamental. He stated he would speak for himself but when he looked into our organization he was confused about what our organizational chart was. Who reported to who and who conducted the oversight functions as the Village Board or the Committees of the Village Board? He stated he felt they had a better understanding of it now than at the start of how we do that. He stated they reached the point of where they identified some organizational chart changes, and he knew his recollection was that it had to do with who reported to whom and how that might better be done. He stated especially when they looked at the fact that our Board has approved by Ordinance the Administrator Position and that was somewhat of a keystone, and where do you go from there in terms of how other people such as the Police Chief etcetera and who do they report to. He stated to then look at how the needed oversight elected Official perspective. He stated they had identified a few fine-tuning points in there that we would like you to consider.

Trustee Bender stated that he was specifically looking at the chart on page 23, he stated you have a communications manager box, who is that person or is that a recommended position. Nancy Schuerr stated that was the 911 Center. Mr. Townsend stated that they just used that and he couldn't remember what we used that for. Nancy Schuerr stated that it was in the budget, Mr. Townsend stated that it might be more than one name or more than one title for the same person. Trustee Bender asked where was code enforcement; he stated that he didn't see that on the chart at all. Trustee Murrey stated he did and it should be under the Building Department. Mr. Townsend stated he thought it was a Building Commission and asked isn't it in property maintenance and code enforcement. Mr. Townsend stated that he interviewed the Building Commissioner and he remembered going into some detail with him about that. Mr. Townsend asked Ms. Barry if she had a specific answer about that. Ms. Barry stated that this was just basically a listing of departments and divisions within the departments; it did not show every position within the village. Trustee Bender stated that was a major argument. Ms. Barry stated she believed that would be under the Building Commissioner or Building Inspector. She stated they couldn't list every single position, they could but it would be a much larger organizational chart. Trustee Bender asked if this was their recommendation or if it was reality. Ms. Barry stated that is reality no change. Trustee Bender stated that is not reality. Nancy Schuerr stated that was not reality here, our code enforcement is handled by the CSO's and that position falls under the Police Department. Ms. Barry stated they did not make a recommendation regarding that position. Trustee Bender stated that it was still important because it generated revenue. Ms. Barry stated they were not denying that. She stated that they did not make a recommendation to move it elsewhere. Trustee Bender asked where it should be placed. Mr. Townsend stated if you were too reflecting the reality of where it is, it could be another box under the Police Chief's box or it may be directly part of the Police Department. Trustee Bender stated he knew where reality was. He stated he is asking where should it be. Ms. Barry stated they did not explore that issue. Trustee Murrey stated, hypothetically speaking for a moment, in a municipality where does Code Enforcement fall. Ms. Barry stated that she has seen it in both departments. Trustee Murrey asked what the percentage was. Ms. Barry stated that is was typically in one or the other. Trustee Murrey stated that she did not answer the question. Ms. Barry stated that she has seen it in both departments however it should be in one or the other because it makes the accountability structure more clear. She stated that it was up to the Board where that stood as it was for everybody else and where you determine where it best fits in your organization. She stated that she has seen it in either department and she thought it could work well in either spot. Trustee Bender asked for a list of those Villages in the area that had it in either department. Mr. Townsend stated he wasn't sure if they had that. Trustee Bender stated if it were published some where he would like to see it and be able to talk to the communities about this out of curiosity. Mr. Townsend

stated when he was the City Manager in Wooddale they had assigned the building permit code was under the Community Development Department, and then they had property maintenance was also under the Building Department. He stated however, except for a Saturday morning they did not have inspectors throughout the weekend or into the evening. He stated what ended up happening was he got the Police Chief and the Building Commissioner together and they basically worked out arrangements where the CSO's or sometimes the Police Officers themselves would address urgent or complaint calls when inspectors were not out there. He gave the example of a person building a deck and I don't see their permit card, they would call the 911 center, there wasn't an inspector on duty so either a CSO or an officer went out there, it was more of an interdepartmental arrangement. Through and by authority vested through the building official, through the Police Chief and to the Officers they would go out and write up a nuisance ticket or give them a warning, ask them to stop and say tomorrow morning you have to go in and get your permit and then you can finish your work. He stated they didn't try to hammer down all the time but they would go in and try to talk to them. If they didn't stop then they would be cited. Mr. Townsend stated that's how it was a practical matter in a small communities. Trustee Bender asked if he was saying that CSO Officers and Code Officer are synonymous. Mr. Townsend stated no they were not synonymous but in that regard they had at times the same responsibility in that particular area of property maintenance, just the property maintenance, Police never got involved with anything about building codes or anything like that. Property maintenance they did and it worked out, in our community it worked well. Trustee Bender stated in this same thread personally I know that at least one other Trustee, we get a number of calls on this very subject and too many of these items fall in between and even we don't know where they properly belong. Trustee Bender stated there was a bit of redundancy on keeping updated on some of these issues. Trustee Bender stated that he would still like to know the communities that have been under the Police Department. Mr. Townsend stated that he would do what they could to find the answers, and they had resources, which may prove to be beneficial with this issue. Mr. Townsend stated his gut feeling was we would find a variety like Maureen said and he didn't know if there would be a consensus.

Trustee Koske stated she felt that was a policy and not a financial decision number one and number two the IML probably has that type of information maybe all you need to do is email them to ask them and they'll send it to you. Trustee Bender stated it was a financial one because too many things have fallen between the cracks.

Trustee Bender stated the last question he had about the organizational chart was, He stated he didn't know this Ruth's title but where did she fall into this organizational chart. Nancy Schuerr stated because they didn't list everybody they were recommending a structure and they didn't put everybody in our village under the chart. When they listed administration they were putting everyone in there. Trustee Bender stated they were all together. Nancy Schuerr concurred. Mr. Townsend stated on the business about how much detail you have on here; he agreed with Maureen that you don't put as much detail on the general one. Just like in our budget document you can break it out by departments. You may have a set for the Police Department and then you can get into more detail. Mr. Townsend as he could recall we not only have it in more detail but you actually have the names of the people. He stated that we did not have a general one like this and that's why it was included in the report. Trustee Bender referred to the organizational chart and stated, you have the Economic Development Coordinator under the Mayor, and he didn't remember what page it was on but there was a list of people that they interviewed, but you didn't interview Jimmy Rogers, the Economic Development Coordinator. Trustee Bender asked them if there was a reason why they didn't do this.

Mr. Townsend stated no I didn't have a particular reason for that. Trustee Bender stated there were several comments regarding the Economic Development and how important that is but you didn't interview the person in charge of that. Mr. Townsend stated no he didn't but he placed a call but did not actually talk to him. Mr. Townsend stated it would be good to talk with him. He stated anybody could talk with him. Mr. Townsend stated that he had to go with second hand feedback from people that they had talked to. Mr. Townsend stated he thought it would be good to get that persons direct input, it would help.

Trustee Working stated the list was on page 7, Trustee Bender concurred and stated the reason that he brought it up was because there was a lot of reference to that position. Mr. Townsend concurred. Trustee Bender stated, but you didn't interview the person in that position. Mr. Townsend stated that's right, you are absolutely correct. Trustee Ulasz asked if there were any additional questions.

Mr. Townsend stated at this point in their report we said consider attrition to reduce head count, talk about another method of dealing with head count. He stated when hiring or outsourcing carefully consider the essential skills plus value added skills to get more results for the dollar spent. He stated that is good advice and that was what they were essentially saying in that regard.

Trustee Bender stated he had a question on page 24. Trustee Bender asked, in your staffing counts is the Northwest staff included, if they are wouldn't that make it artificial high comparing us to other villages. Trustee Bender stated the report reflected that we were over 20 employees over of what the average is and if you're counting the Regional Water Reclamation Facility. Trustee Ulasz stated she thought throughout the report the Northwest Facility was counted, including the tables in the back, when you take in all of our revenue and all expenses they are counting the Region and business activities. Trustee Bender stated he was talking about the head counts they have on page 24. Trustee Bender stated the comment was that we were on the high end with the range being 22, but your counting the Sewer Department or the Regional that's an artificially high number when your comparing it to other towns. He stated even with some who may have a Sewer Department, but not as extensive as ours. Trustee Ulasz stated that not everyone's are that's right.

Mr. Townsend stated that he would disagree with us on that. We did take into account on the standards they we did have the Regional and they took into account other communities water and sewer and adjusted for fairness, adjusted the standard range so that we weren't unfairly being compared. Trustee Ulasz stated okay good. Mr. Townsend stated that he was glad it was brought up. Mr. Townsend stated that they took into account other changes that we made, such as the one change in the fire and ambulance.

Trustee Murrey stated he needed to stop there because the document only reflects the General Fund. Mr. Townsend concurred. Trustee Murrey stated in the General Fund is off set by the Enterprise Fund, which pays for these employees. Mr. Townsend concurred. Trustee Murrey stated this would be skewing the actual numbers. Trustee Murrey stated the problem with the General Fund. Trustee Murrey stated the extra employees in the chart that states we have a few too many employees. Trustee Murrey stated that all employees have been placed into the same group however, a hand full of those individuals offset it by the Enterprise Funds. Trustee Ulasz stated she understood what Trustee Murrey was stating. Mr. Townsend that could be revised to only reflects the

others from the General Fund. Trustee Koske concurred. Mr. Townsend stated they could revise this. Trustee Murrey stated he would like to get a true number if we were 22 employees to high.

Maureen Barry stated this does compare total numbers of employees of Fox Lake but to total numbers of employees at the other villages so it is apples to apples. She stated if they pulled out the employees from your other funds we would have to pull out the employees of the other funds of the comparable cities too. She stated it would be lowering both numbers. Trustee Murrey stated he didn't think when you run a facility like the Northwest Water and it takes care of the sewer for several thousand acres in Northwestern Lake County, he stated other cities don't have that. Trustee Murrey stated that we have our own local Sewer and Water facilities that takes care of our entire infrastructure in our village. He stated that we have 16 employees at that plant that strictly only work at that plant and have nothing to do with the sewer works here. He stated that was also taking into consideration the Tall Oaks Facility to the north. He stated most towns have sewer and water but that was all part of the Local Sewer and Water. He stated the employees at the Northwest Region needed to be deducted. Mr. Townsend stated it would not be a difficult thing to accomplish. Trustee Murrey stated he would like this looked into further. Mr. Townsend stated they could do an amended page on that and it wouldn't be a problem.

Trustee Ulasz asked the Board for additional questions or comments. There were no additional comments or questions. Trustee Ulasz stated that we would move on.

Trustee Koske asked why this wasn't done to begin with. She asked why this wasn't recognized and taken in to consideration to begin with and included in this report. Trustee Koske asked how the ball got dropped on this sewer plant and this wasn't included in this report and this financial analysis of the Village of Fox Lake. Trustee Koske asked why the information was not included and stated that someone had dropped the ball someplace. She asked who it was. Trustee Ulasz stated she thought they looked at things possibly different then we do. She stated what we are focusing on is the general fund. Trustee Koske stated she understood and this was part of the interview process. Trustee Ulasz asked Nancy Schuerr for an explanation. Nancy Schuerr stated when they were looking for assessments they were looking at the whole village for the assessment. She stated they were including all departments all areas that we service. She stated the main this was how we are operating for the village, for the residence and all of the services so they included all of the services. She stated the assessment was not specifying General Funds; we did not start out specifying General Funds we were looking at the whole village and all services. Nancy Schuerr stated that if the Board wanted to direct it differently then they didn't understand that direction there was one little section you were looking at because we didn't discuss one little section.

Trustee Koske stated whether we were discussing the whole village plus the Northwest Region, it is an enterprise fund and it was a little something extra. She stated the employees at the facility were always going to be employees for the Region and that's what they're employed for. Trustee Koske stated that this was a given and she didn't understand. Mr. Townsend stated they were asked to focus their attention on the General Fund to the extent that they had looked at the other funds, it's as if they saw some concern or relationship to what you were doing over all as a village. He stated the emphasis in the report is mostly about the General Fund. He stated that's where the fund balance problems are and that's what they were asked to look at. He stated that they did not go out and talked to anyone who was running the wastewater. He stated most of the

questions were about what they were doing in the area of the streets department and those types of things. He stated they were not asked to look at wastewater. Trustee Murrey stated once the General Fund was reviewed he could see some short falls with the local sewer and water and we might want to look at that separately after we put a handle on the general fund. Trustee Murrey stated this document reflects the General Fund and we need to be careful by looking at the chart that included the Northwest Region and the employees in there. Trustee Ulasz stated this was a beginning point.

Trustee Ulasz asked the Board if there were any other questions. There were none. Mr. Townsend stated there was a section on community development and branding and they brought that up because it was important to address some things that may be in your control that you may be able to use either short or mid – term that has to do with revenues, rates and fees and how much you are willing to spend. He stated they put this in the report because we needed to look at some ideas that have been presented about the economy of Fox Lake. He stated they felt there was room for improvement of ideas for marketing and business better than we are doing now, Fox Lake is a destination. He stated diversifying our base with community development. He stated there was some good base of business and our community was heavily based on sales tax. Mr. Townsend stated they were trying to give the Board some ideas to think about as we move forward.

Trustee Bender stated that he would like to go back to page 11. Trustee Bender asked what the acronym was in paragraph 6, the last point. He asked what FPD stood for. Mr. Townsend stated Fire Protection District. Trustee Bender stated that he had more questions and asked if we were going to wrap up this segment. Mr. Townsend stated that he completed his segment and would turn the last 3<sup>rd</sup> over to Maureen. Trustee Bender stated he didn't know what was in the last section. Mr. Townsend stated that Maureen would take the Board into that section. Mr. Townsend stated this was their financial analysis. Trustee Bender stated he thought we were here for the finances and what he has heard has been fluff and this was the meat of why he thought we were here. Mr. Townsend stated the first part you may view as fluff but it actually was part of us getting their arms around who you are and this was more beneficial to them because we already knew who we are.

Ms. Barry stated they heard a lot of people say they thought there were problems with Fox Lake's budget. She stated they tried to get a better sense of Fox Lakes budget over the years and how is Fox Lake's budget compared to what they thought would be comparable communities. Maureen stated it was hard to compare apples to apples because some communities had some type of regional commission or other community partnership. She stated it was part of their budget and those employees were considered to be part of their organization.

Ms. Barry stated starting off she would like to address the sales tax. She stated that Fox Lake is heavily reliant on sales tax and they wanted to see how that compares. She stated the good thing about that is when times are good you are rolling in the dough and its great. She stated unfortunately we have had a few rough years in a row and it didn't look like this would change in the next couple of years. This causes us to have to dip into the funds and your getting to the point where that is not going to be available to us any more. She stated looking at this is going to be a combination of revenues or expenditure deductions are going to be necessary. She stated perhaps more of one or the other and they offered us many options for Fox Lake to review.

Ms. Barry pointed to the table on page 32 shows since the year 2000 and the numbers were taken directly out of the Comprehensive Annual Financial Report. She stated the governmental accounting group considers these to be general government expenditures. She stated that she could not tell us if this was considered to have some of the sewer and water expenditures but in general government. She stated this is how it would be compared everywhere else. Trustee Ulasz asked if they had used our whole government. Ms. Barry stated no its considered general government. Ms. Barry stated this was coming straight out of our capper. She stated over the last 8 years in the general government expenditures, which she stated did not include the Enterprise Fund. She stated the expenditures have exceeded the revenues every year and that's obviously why you have had to go into your funds to try to balance the budget every year.

She stated they looked at how we compared to the other communities. She stated they tried to compare with the staffing issue and with sales tax how did we compare. She stated they looked at other municipalities with similar population in Illinois. She stated there was nothing smaller than 4800 people and nothing larger than 13,700. She stated there were other groups and municipalities in Lake County. She stated there were other municipalities that could be considered like Fox Lake in terms of being destination communities that are more heavily reliant on sales tax dollars. Trustee Ulasz stated what we are doing is looking at the total revenue of 24 million and your even taking our Enterprise Fund. Ms. Barry stated yes this does include everything. She stated this was total budget but that would be balanced out in terms of expenditures including payroll. She stated she was trying to get a sense of sales tax and property tax was your overall budget. She stated because she couldn't break out where sales tax was and property tax was going she had to look at the total of the numbers.

Ms. Barry stated you could look at this and come up with different observations but she thought the point that came to her when she was looking at it. She stated other municipalities that were heavily reliant on sales tax generally tend to have smaller budgets and payrolls. She stated it's the places that rely more heavily on property tax which is a more stable source of revenue and they tended to have the more proportionality larger general fund revenue and total revenue.

Ms. Barry stated with Revenue Enhancements they started to go through a list of options that we may want to consider when addressing our revenues. She stated she believed most of the Board knew these already because they came out in the interview process. She stated they tried to add a little more information in terms of helping us sort through some of these. Ms. Barry stated that property tax, she knew there had been referendums in recent years and they had not been successful. Trustee Ulasz asked if she read this correctly, did we need to be home rule? Ms. Barry stated no you could either become home rule which requires referendum approval by the voters, in which case then the Board could raise property tax which is a more stable income, or you can take property tax directly to the voters.

Ms. Barry stated another option to look at would be the telecommunications or utility gas taxes or electric which are all different. She stated they could tax up to 5% that the village is able to tax. She stated currently we were exercising 2% in telecommunications and we did not have any kind of utility tax.

Ms. Barry stated that home rule tax; again you would have to become a home ruled status community in order to pursue this one. She stated this on was not going to be as viable

and option for us at this time. Trustee Working stated for your information it is currently 7% not 6.25% as of July 1<sup>st</sup>. Ms. Barry concurred.

Ms. Barry stated the 911 surcharges could possibly be looked at to raise. Currently you charge .5 for each call. *(Please note; the tape was inaudible regarding the amount, but it was verbally stated as .65 cents per call as per Ordinance 89-65 adopted)* She stated there are more communities that are charging more for this service. She stated due to the monies that have gone into the 911 center we could make a solid justification on why we might want to consider raising that fee. Trustee Ulasz asked if this were something the voters would approve. Ms. Barry stated no this would be something the Board would be able to do. She stated she didn't see anything that would send this into referendum. Trustee Ulasz stated this could be checked into. Mayor Irwin stated she saw Carol shaking her head yes. Trustee Ulasz stated its through voters. Ms. Barry stated she wouldn't say no then.

Ms. Barry stated the next item would be something that would need to go through referendum. She stated these were two separate property taxes but they are special use property taxes. Ms. Barry stated the monies would need to be put into a special fund only to be used for these purposes. She stated because monies were already being spent in these areas the money that is being used for parks and recs could be dedicated elsewhere. She stated these were all things that fell under the tax increase.

Ms. Barry stated they were asked about the pursuit of grants and they thought there might be grants we would want to pursue with current staff but not bring on staff to hunt them down. She stated she didn't believe there was enough out there to justify additional staff.

Ms. Barry stated instituting impact fees, charging fees or increasing fees of fee-based services. She stated she understood in recent years these fees were increased so that may not be an option for us this year. She stated on recommendation they had was to commit to an indexing policy so that every year those fees automatically increase and keep up with inflation and revenue was not missed during those years.

Ms. Barry stated they knew we were trying to get other partners to fulfill our vision for our E911 operation so we recommend that we continue to pursue this as well as any other partnerships you find for other services. She stated there were other small communities in this area, she thought they might be in the same situation as we are and other communities in Illinois that are struggling. Trustee Working stated the option above has been accomplished and this Board did do that. Ms. Barry stated that is what she meant that fees have increased. Trustee Working stated we have increase for additional meetings. Ms. Barry asked if this was every year. Trustee Working stated we were not increasing every year. Trustee Working stated the conversion has been made on second meeting fees.

Sale of Village owned property, we were asked about that Ms. Barry stated. She stated it sounded like there was some interest in goal setting and further planning and an overall comprehensive plan for the village. She stated she would advise on holding off on liquidating because we may wish at some point we didn't get rid of.

Ms. Barry stated cost reductions; this is really where we needed to make our most serious efforts. She stated revenues, times are tough we recognize that and no one wants to increase taxes when people are struggling. Ms. Barry stated cost reductions, what we might need to look at a little more fully is position reductions. She stated there were

opportunities for that like the early retirement plan. She stated there were other ways to go about this. She stated as a community we needed to look at some reduction a little at a time. She stated as people retire and you don't fill that position we may want to think of moving positions where it has the least impact on overall services we provide. She stated this is where 50 – 70% of the cost of the general fund are coming from is the personnel expenses. She stated if we were going to make a long-term impact on our budget this is where it needed to be done.

Ms. Barry stated improve staff efficiency getting more out of the staff that we currently have. Ms. Barry stated a few things that were noticed we thought would help would be performance evaluations.

Other cost savings, these came directly from the interviews that we conducted, Ms. Barry stated. She stated they augmented this somewhat a portion of position funding making sure you have 80%, take for instance the Village Administrator position being payable from the general fund, but part of this position can be charged to your sewer and water funds because she is providing budgetary assistance there and overall administration assistance. She stated she was informed this was currently being done and these good practices should be continued.

Ms. Barry stated contracting out where it was feasible maybe taking a harder look at services that can be contracted out. She stated mandatory payouts for comp time. She stated she wasn't going through all of these but there were some good ideas.

Trustee Working asked they how they felt about a 4-10 workweek. Ms. Barry stated it depends, its up to you to decide how that affects the provided services. Trustee Bender asked if there was a comprehensive listing of overtime by department and area. Nancy Schuerr stated there were records of overtime. She stated when payroll was recorded the overtime was recorded as well. She stated she could run reports by definition. Trustee Bender stated if we were going to look at it in terms of compensatory time we should know what the overtime is to start with. Ms. Schuerr concurred. Trustee Working stated he believed the largest department would be streets between flooding and heavy snowfall.

Ms. Barry stated debt management was a specific area they were asked to look into and possibly restructure your debt to free up some extra cash. Ms. Barry stated they found a couple of places where that might be possible and they could assist us in further identifying those however it would take a lot more work than the context of this study. She stated the main thing she would like to note is the savings that can be found in that are going to be very small in the grand scheme of things and not something that would help the long-term budget.

Ms. Barry stated Trust and Fiduciary Fund Management got into the point that they were trying to make before where possibly other funds may have an impact on the general fund. She stated they noted one place in particular is unfounded mandates regarding the Fire and Police Pension funds that are growing every year. She stated the property taxes are supporting these funds the same way they are supporting the general fund. She stated the more going into these types of funds leaves you less to spend every where else. She stated it was critical to take those funds into consideration as well.

Ms. Barry stated she thought there would be some other strategies they could help us with if we were interested. She stated we were at the point where they tried to give us information and presented in a clear way that helps you identify what our issues are. She

stated it was time to make some tough decisions and we had a lot of area to cover. She stated we have a situation where our revenues were lower than our expenditures and we won't have the fund balance to help make up for that.

Trustee Bender stated he would like to go back to page 20 paragraph 2 where they made a statement that the Village of Fox Lake is in fair financial condition, what do you gauge that on, what is great what is fair and what is poor, where do you cross the line. Ms. Barry stated when you look at the other funds that you have they are in good shape and so say the village is in bad financial shape would not be true at all, but you have a situation, your general fund needs some changes. She stated to say overall it was in fair shape.

Trustee Bender stated he had a question for the Board, in that same paragraph they say that another approach would be to engage Ehlers or another financial expert to conduct a utility rate study, didn't we do that already. Trustee Working stated that Paul Christiansen went to all the local Lake County communities and conducted a study on the rate. Trustee Working stated he thought that study would be in the Treasurer's Office and if not he would be happy to share his copy. Trustee Bender asked if we have done that or started that. Trustee Working stated he thought it was 5 or 6 months ago. Trustee Bender stated that statement has already been completed. Trustee Ulasz stated they then put through some changes to the utilities. Mr. Townsend asked if it was implemented. Trustee Working stated we were still at 2%. Mr. Townsend stated it was good that we did the study but as Maureen stated there needs to be some consideration to follow up on our recommendation or else it just sits there. Mr. Townsend stated you spend money on people like us, the question is did you take some action. He stated he is not saying the result of that utility rate study was satisfactory he didn't know that, he had not seen it. Trustee Working stated it was a basic spreadsheet of communities and what they charged. Mr. Townsend stated that was a good place to start. Mr. Townsend stated that if people did get a satisfactory study then they tell people they should look at a scheduled increase. He stated there are so many communities that get into trouble because they simply don't have a schedule. He stated the indexing like Maureen mentioned. He stated when they don't do that and can absorb the costs at a slower pace it won't hit the wallet too hard. Mr. Townsend stated that more communities were doing a good job at scheduled increases.

Trustee Bender stated they also have this information on the school impact fees. Trustee Working stated those fees have nothing to do with the general fund. Trustee Bender concurred and stated in concept. Trustee Working concurred.

Trustee Ulasz asked the Board if there were any other questions. Trustee Bender stated his question is what do the Village Administrator, Trustee Ulasz and the Mayor want us to do as the next step.

Nancy Schuerr stated she heard a few different things but one that stood out from Trustee Koske was to set goals. She stated this was one of the meetings that should be held. Ms. Schuerr stated one of the meetings should be about the budgeting process and how we want to move forward on a budget process, she stated this was an important step to her because the budget can be used as a great tool in helping us with control. Ms. Schuerr stated those are meetings that should be arranged to come to conclusion of goals, where do we want to go in the community, what's important to us, she stated she would like to start with these items. Ms. Schuerr stated she suggested a facilitator to help keep the meetings along especially in goal setting because there are typically a lot of ideas. Ms. Schuerr asked for a consensus. Trustees Ulasz, Working and Kiesgen concurred. Trustee Murrey

stated the first thing that needed to be accomplished were goals. Trustee Murrey stated without goals studying a long document may not be the best use of time. He stated he had asked for other items that may potentially be placed on there as well. Trustee Murrey stated goals and objectives needed to be firmly in place before the budget meetings took place. Trustees Bender and Koske concurred.

Trustee Ulasz asked the Board if they would like to do a special meeting. Trustee Koske stated she thought a goal setting retreat would be better because there is less confrontation.

Trustee Ulasz stated she saw some comments in the Ehlers report was a question about the 2 million dollars. She stated she would like to pass out sheets. Trustee Ulasz stated where is the 2 million dollars. Trustee Ulasz stated what she asked to let us discuss this and let us know what you want. We need to go through this again, she stated she lives by the budget books. Trustee Bender stated he knew where the 2 million dollars went and it wasn't he that made those comments. Trustee Ulasz stated that was fine but everyone had to be comfortable. Trustee Murrey asked how do we go about this retreat. Trustee Ulasz stated that Nancy Schuerr would make the arrangements.

## **II. Audience Comments**

Glen Close 37 Fairfax. Mr. Close stated he was disappointed that there were not more hard numbers included in this and you guys just didn't say okay we bring in x amount of dollars per day and we can only spend that much. I don't understand, the Village is not open enough with these numbers and with these budgets and departments and everything else where the money is spent. Trustee Ulasz asked Mr. Close if he were going to attend the retreat because it was going to be open to the public. Trustee Ulasz stated she would like to remind the public that they are all invited to the budget meetings. She stated that she only had one participant in the audience. Mr. Close stated he would like it to be more open to the residence and taxpayers whose money it is we are spending. Trustee Ulasz reminded Mr. Close that he and the public were openly invited to those meetings. Mr. Close stated he would be there and he tried to make all the meetings that he was aware of.

Trustee Working stated that we project the boat and car dealers would bring in a certain amount of sales tax and if they did not make their numbers there was a short fall. Trustee Working stated it was similar to his business, that he has an expectation of certain business and if that expectation were not met then there would be shortfall.

Mr. Close stated the account of there was money there and now there's not. He stated this is something that should have been started a long time ago. This process if you know the economy is going down then we have to trim some fat long ago to keep this excess budget so when the monies didn't come in we had enough to cover it. He stated his understanding is there is not enough to cover it.

Trustee Bender stated that he came from a 6 billion dollar company. We had to submit 3 forecasts, what do you expect your sales to be, what happens if there is a short fall of 10% and what are you going to cut. He stated you knew that when you submitted your budget, what was going to be taken out of the budget. He stated thirdly what were you going to do it if was under 20%, he stated they knew whom they were going to cut and which programs would be cut. Trustee Bender stated this economy is nothing new and if you went back as long as he has been in business he has seen 3 or 4 dips in the economy.

Trustee Bender stated we weren't prepared as a village and we should have been looking at it as it was suggested by a few of us who were looking at this about a year ago.

Trustee Bender stated he has not seen a sales chart in 4 or 5 months and he had no idea what those sales tax dollars amounted to. Trustee Bender asked if anybody had this information. Nancy Schuerr stated she would be able to provide the sales tax charts by the end of the week. She stated they tried to put one together last month however she wasn't sure if it was accurate because of the lack of a financial person.

Trustee Bender stated if there was going to be a retreat everyone should have that. Ms. Schuerr concurred. Trustee Bender stated that information was stated heavily in the report. Trustee Ulasz stated she also came from a similar background and one of the things they tried to do at the onset when they saw there was a drain problem. Trustee Ulasz stated that she didn't believe she didn't give the Board the right vehicles to set or to shake them up or we are going to have a problem. Trustee Ulasz stated there were mature Trustees like Trustee Beskow. Trustee Ulasz stated that she was the chair and felt frustrated that she is not able to say we are having a problem. She stated she had a book in her car with memos that were given out. She stated one of the problems and it is her position is once you set a budget and we are in full swing with employees and everything else, as Trustee Working says, if we don't have the funds then what are we going to do. Trustee Ulasz stated in order for us to qualify for EMD we had to pick up a few things and that was money we didn't expect to spend. Trustee Ulasz stated all along she has not shaken you guys up enough to say we are having a problem here. She stated we were having a problem from day one. Trustee Ulasz stated she thought we should stop looking in the past and look to the future. Trustee Bender stated its ironic you say that when you hand out a chart like this. Trustee Ulasz stated she wouldn't have done that but there has to be one Trustee on this Board who is uncomfortable with the management of this money and I am entrusted with a lot of money at my other position. She stated there were audits in place and she wanted to make that person whom ever it was comfortable. Trustee Ulasz stated hopefully that person would come back to me with discussion and questions. Trustee Bender stated what you don't show on here is recommendations. He asked where the recommendations were on how to side step some of this. Trustee Bender stated that was another off line discussion. Trustee Bender stated he would take this under advisement and then it would disappear.

Mr. Close stated he would like to ask for more clarification on the comment that you thought the village had 22 more employees. Mr. Townsend said yes based on the study but we are going back as requested and run numbers based on the general fund only. Trustee Murrey stated he would instruct not to remove the local sewer and water. Mr. Townsend stated he understood the difference.

Kevin Burt 520 Park Ave. Mr. Burt asked if this report was available to the public for review. Trustee Ulasz stated once the minutes have been approved. Trustee Working stated FOIA you can request it. Trustee Koske asked if there was information in there regarding personnel. Trustee Working stated there were no salaries or names. Trustee Bender stated he was on the Zoning Board why would he have to go through FOIA; he is part of the village. Trustee Bender stated he thought anyone on planning and zoning or architectural review if they wanted it they should be able to get it.

Deputy Clerk Carol Ward stated at this point the document that is submitted to the village and she thought the village would have to accept the report before it would be part of our village record. Ms. Ward stated she would defer that to the attorney. She stated at this

point they're providing us a report and she didn't know that the village has accepted the report, we accept the financial report and the audit and all those things don't become public record until the Village Board has accepted them. Ms. Ward stated to defer to the attorney at this point and once its available then yes we can provide one. When we ask for an FOIA we want to make sure it is documented so when it is requested we have record of when it was requested and when it was delivered. Trustee Working stated he thought that's that Trustee Ulasz is saying, Ms. Ward stated it wouldn't necessarily mean the report was accepted. Ms. Ward stated if necessary we can have the report accepted at the Board Meeting and it would become a public record it wouldn't then be required to wait for the minutes. Trustee Koske asked if the attorney could be asked about the personnel issue. Trustee Bender asked what issue Trustee Koske was referring too. Trustee Koske stated the issue she felt that was in this report.

### **III. ADJOURNMENT**

*Trustee Working made a **motion** to adjourn the Special Finance Committee Meeting at 7:14PM, seconded by Trustee Koske.*

*A roll call vote was taken as follows*

<i>Trustee Bender</i>	<i>Aye</i>
<i>Trustee Murrey</i>	<i>Aye</i>
<i>Trustee Ulasz</i>	<i>Aye</i>
<i>Trustee Working</i>	<i>Aye</i>
<i>Trustee Kiesgen</i>	<i>Aye</i>
<i>Trustee Koske</i>	<i>Aye</i>

***Motion Carried***

Meeting was adjourned at 7:14 p.m.

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Samantha Weeks  
Village Clerk