

**1. Call the Meeting to Order**

President Stout called the meeting to order at 5:35pm.

**2. Roll Call**

At 5:35pm roll call was taken:

Present: Commissioners Lange, Sbertoli, Schroeder, Pulice, Stout

Staff: Rhonda Brewer – Business Manager  
Greg Kuhs – Executive Director & Recording Secretary

**3. Budget Orientation & Workshop Discussion**

Business Manager Brewer spent time reviewing concept of fund accounting which is the typical accounting system used by park districts. She reviewed and explained the difference between the major funds, non-major funds and proprietary funds.

Business Manager Brewer and Executive Director Kuhs reviewed the differences, relationships and details for the budget & appropriation ordinance, operating budget and tax levy along with the process and timing for approval of these documents.

Staff also explained the typical budget process and timeline that is used each year leading up to approval of the budget documents for each new fiscal year.

Board members asked a number of questions for clarification about the budget process and documents.

**4. Board Manual Review & Discussion**

With little time remaining prior to the start of the Regular Board Meeting, the Board decided to defer discussions about the Board Manual at this meeting. Executive Director suggested that a Special Meeting be held on Tuesday, February 28, 2012 at 5:30pm to continue discussions about the Board Manual. The Board concurred with this recommendation.

**5. Adjournment**

It was moved by Commissioner Lange, seconded by Commissioner Pulice to adjourn the Special Meeting at 6:50 pm.

After a voice vote, President Stout declared the MOTION CARRIED.

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