

MEMORANDUM

TO: Board of Trustees

FROM: Erin Feore, Director of Human Resources;

SUBJECT: Review, Discuss and Approve Board Recommended Goals for District General Manager through June 30, 2025

RELATED DISTRICT POLICY, PRACTICES, RESOLUTIONS or ORDINANCES: This is tied to the District General Manager’s Job Description and Board identified District General Manager goals, to be determined

DATE: February 26, 2025

I. RECOMMENDATION

The Director of Human Resources recommends that the Board of Trustees approve the Board recommended goals for the District General Manager to achieve on or before June 30, 2025.

II. BACKGROUND

As discussed at the February 12, 2025, Board meeting, providing SMART (specific, measurable, achievable, relevant and time-bound goals for the District General Manager is a critical process that ensures alignment with the District’s strategic objectives and Board expectations.

As noted in the District General Manager’s employment contract, 7.1:

“Annually, or at such other time as desired by the Board of Trustees, the Board of Trustees and General Manager shall meet to evaluate the performance of General Manager on a date mutually determined by both parties.”

Following the receipt of recommendations from the Trustees, the Human Resources Director has collaborated with Trustee Jezycki and General Manager Harrison to propose a set of goals and objectives aimed for completion by June 30, 2025. These proposed goals are designed to align with the district’s strategic objectives and address key operational areas.

As noted in the Draft of Recommended Goals for Review document, the list is an amalgamation of information provided by Trustees Tulloch and Homan, with insight and input from Chair Tonking and Vice-Chair Jezycki.

In reviewing the proposed list with GM Harrison, we determined that the assessment of the targeted goals through June 30, 2025, should be Finance focused, as this is currently the District's biggest operating deficiency and needs the most assistance and oversight. Conversely, critical oversight of the Fiscal Year Budget process is vital to the ongoing success of all operating divisions within the District.

While rebuilding District staffing and organizational health is paramount, we believe that without having a firm grasp on our financial health, it will be difficult to create and implement initiatives to improve Districtwide services and operations. This said, we believe that employee related initiatives (ie – teambuilding, morale improvement, implementation of the High-Performance Model, etc.) can be started now and carried over to the next evaluation period (July 1, 2025, through June 30, 2026). As such, you will see information noted below that contain these initiatives.

III. FINANCIAL IMPACT AND BUDGET

N/A

IV. ALTERNATIVES

The Board may choose to disregard the General Manager's recommended goals and establish their own, or, they may choose to utilize some of the GM recommended goals with goals recommended by Board members.

V. ATTACHMENTS

GM Objectives for IVGID with KPIs and Timelines
Copy of recommended goals from Trustee Tulloch
Copy of recommended goals from Trustee Homan

VI. DECISION POINTS NEEDED FROM THE BOARD OF TRUSTEES

The Director of Human Resources recommends that the Board of Trustees review, discuss and direct staff to draft the District General Manager's goals through Fiscal Year 2024-2025. It is recommended that the goals set are specific, measurable, achievable, relevant and time bound.

GM Objectives for IVGID with KPIs and Timelines (Through June 30, 2025++)

Financial and Regulatory Compliance

1. Completion and Finalization of the 2024 ACFR

- Eliminate the backlog of reconciliations for all relevant accounts by **April 30, 2025**.
- Conduct bi-weekly meetings with the Finance leadership team to track progress, discuss challenges, and ensure timely completion.
- Provide monthly progress reports to the Board of Trustees and community for transparency.

2. Timely and Accurate Financial Reporting

- Implement procedures to ensure departments and venues receive accurate financial reports within ten business days of the period close by on or before **June 15, 2025**.
- Partner with the Director of Finance to optimize the Munis system, ensuring it meets functionality standards for timely and accurate reporting.
- Conduct a comprehensive process review, identifying inefficiencies and setting improvement targets by **April 30, 2025 and ongoing**.
- Hold bi-weekly Finance Leadership meetings to assess progress and align goals.

3. CLGF Corrective Plan Implementation

- Document a detailed corrective plan with a Critical Path Schedule (CPS) within 30-days, if directed.
- Fully utilize support and feedback from CLGF and subcommittee to ensure all requirements are met.
- Develop time-driven progress reports with measurable milestones to finalize remaining items by **June 30, 2025**.

4. Budget and Five-Year Capital Plan Development

- Establish a budgeting timeline and communication plan by **February 26, 2025**.
- Require Senior Leadership to submit realistic budget proposals with outcomes by **March 30, 2025**.

- Ensure department budgets accurately reflect all associated costs and revenues.
- Begin implementation of a process for pricing compliance with the District Pricing Policy by **April 30, 2025** and ongoing.
- Conduct monthly budget variance reviews with Senior Leadership, identifying and addressing revenue/cost gaps.
- Develop priority criteria and finalize the 5-year capital plan **May 15, 2025**.
- Identify potential cost reduction opportunities for discretionary services by **April 30, 2025**.
- Explore and quantify new revenue streams with a feasibility analysis completed by **June 30, 2025**.

5. Implementation of Munis Modules

- Develop a comprehensive plan with a Critical Path Schedule (CPS) for remaining Munis modules by **March 31, 2025**.
- Ensure the plan aligns with operational needs and enhances financial reporting capabilities.
- Ensure all pertinent staff are trained and utilizing the necessary modules.

6. Finance and Accounting Organizational Structure

- Collaborate with Finance and HR Directors to develop an optimized Finance organization chart **March 30, 2025**.
- Post open roles and document any internal reorganization plan by **May 31, 2025**.

Organizational and Leadership Development

1. Strengthening Communication and Collaboration using High Performance Team Model

- Conduct 1:1 employee interviews and focus groups by **April 30, 2025**.
- Assess messaging platforms (emails, memo's, meetings, etc.) and propose improvements by **May 31, 2025**.
- Attend and evaluate departmental meetings for communication effectiveness, with recommendations presented by **June 15, 2025**.

2. Employee Recognition and Training Enhancement

- Evaluate current achievement recognition programs and propose improvements by **March 31, 2025**.
- Identify weaknesses in training/e-learning platforms and propose new resources by **May 31, 2025**.

3. Enhancing Cross-Functional Collaboration

- Introduce the cross-functional team ideology aligned with District priorities by **April 15, 2025**.
- Empower teams with decision-making authority within their scope by **April 30, 2025**.
- In coordination with the Human Resources Department, expand professional development training opportunities that focus on collaborative leadership **June 30, 2025**.
- Establish KPIs to assess team and cross functional effectiveness, with bi-monthly reviews.

4. Multi-Year Strategic Plan Update

- Review objectives and scope of existing Strategic Plan by **March 30, 2025**.
- Propose an inclusive and transparent plan for development of new strategy to include Board, Staff and Community by **April 30, 2025**.
- Prepare Multi-Year Strategic Plan process by **April 30, 2025**.
- Engage next-level management for input by **May 15, 2025**.

Board and Other Strategic Priorities

1. Venue Status Reporting

- Submit timely Venue Status Reports, including cost/revenue analysis, beginning **April 9, 2025**.

2. Board Updates

- Provide recommendations for legal counsel structure (in-house vs. contracted) by **March 31, 2025**.
- Deliver progress reports on key/senior-level staff recruitment on a monthly basis.

3. Retirement Plan Financial Advisory RFP

- Collaborate with HR to initiate an RFP for a new retirement plan financial advisor/record keeper by **March 31, 2025**.

4. Organizational Structure and Management Efficiency

- Assess the effectiveness of current positions and propose restructuring opportunities by **June 1, 2025**.
- Streamline decision-making processes and increase management accountability, with recommendations submitted by **June 30, 2025**.
- Provide periodic updates to the Board on findings and proposed staffing adjustments.

Summary of Key Performance Indicators (KPIs)

Objective	KPI	Target Date
Financial Compliance & Reporting	Eliminate reconciliations backlog, complete ACFR	April 30, 2025
Financial Reporting	Implement Procedures to Deliver financial reports within 10 business days	June 30, 2025
Budgeting & Capital Planning	Finalize 5-year capital plan	May 15, 2025
CLGF Corrective Plan	Implement time-driven progress reports	June 30, 2025
Communication & Leadership	Conduct employee interviews/focus groups	April 30, 2025 and ongoing
Strategic Planning & Governance	Update and implement the multi-year strategic plan	April 30, 2025
Operational Efficiency	Assess and restructure organizational roles and workflows	June 30, 2025 and ongoing

Financial

- Ensure completion and finalization of the 2024 audit.
- Working with Finance Leadership develop and implement procedures to ensure that departments and venues can access accurate financials within 10 business days of period close with effect from start of FY 25/26
- Working with Finance Leadership develop and agree process to deliver accurate and timely financial reporting to residents from start of FY 25/26
- Lead the budget creation process. Challenge senior leadership and venue managers to provide realistic budget proposals that reflect meaningful stretch and efficiency targets, deliver profitable operations and minimize the requirement for financial support from the rec fee for venue operating costs.
- Ensure that department budgets and proposed operations and staffing properly reflect all associated costs against revenues.
- Evaluate the financial viability of any proposed new programs and ensure that there is a nominated manager accountable for delivery of agreed results.
- Oversee the development and implementation of procedures in support of the District Pricing Practice to ensure programs and pricing properly reflect all the associated costs
- On a monthly basis identify and discuss with senior leadership where cost and revenue targets are not being achieved; agree timely corrective actions and update the Board as necessary
- Confirm the obligations placed on IVGID by the Department of Taxation are completed and their expectations are met.

Leadership

- Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions. Provide recommendations to the Board for consideration as needed.
- Collaborate with the senior leadership team to evaluate current processes and controls; recommend and implement changes as needed.
- Coordinating with the Senior Leadership team and the Board, develop a process for development, review and approval of a new multi-year strategic plan with appropriate input from the Community and Parcel owners

Board+

- Discuss with the Board their philosophy of financing of capital projects to ensure that there is proper allocation of funding to avoid parcel owners having to subsidize capital investment for non residents.
 - Ensure venue monthly venue reports include details of costs and revenues to provide more meaningful assessment of performance

- Recommend legal counsel (either private firm or employee) for appointment consideration. Ensure that Board receives independent legal advice
 - Provide early warning to the Board of any material issues that impact target achievements and/or provision of agreed services to the Community

Other

- Partnering with the Director of Human Resources:
 - Initiate an RFP for a new retirement plan financial advisor and record keeper.
 - Evaluate and challenge requests for personnel changes submitted through the budget process to ensure that any additions and/or promoted posts are [pproperly] validated, self funded and value-adding
 - Review organizational structure to identify management efficiencies; effectiveness of current positions; streamline decision-making; increase management accountability; and elimination of unnecessary management layers and positions. Present proposals to the Board for review.

Mick's input on GM Goals for balance of fiscal 2025

Below are my comments on the goal setting. As I mentioned in the meeting, I think the 3 top priorities for the first 4-6 months all revolve around 1) putting our financial house back in order, 2) rebuilding the staff and the related organizational health and 3) completing a quality and timely budget for fiscal 2026.

1) and 3) are covered by the Financial/Regulatory Compliance section below, as is a component of 2) related to appropriately staffing the F&A organization.

The balance of goals/targets related to 2) would ideally fit within the Organization/Leadership section of the goals. Michelle and Erin are infinitely better equipped to flush this out than me, so I'll take your lead on that portion. I did provide some general thoughts at the beginning of that section.

I might then add a section on fiscal stewardship to add a cost and efficiency element.

Then finish with the Board/other components.

Financial/Regulatory Compliance – this is largely based on Bob's drafted goals – just expanded a bit to include specific deliverables and to reflect the development of plans and CPS for items that cannot be delivered by end of fiscal. Also broadened to include overall compliance versus narrowly defined financial reporting

- Completion and finalization of the 2024 ACFR, including the elimination of the backlog of reconciliations of all relevant accounts. Lead the discussions with the auditor and State to optimize a compromise solution that factors in practical time constraints and achieving the necessary level of auditor assurance on the ACFR that provides a clean slate going forward.
- Work with the DOF to secure a replacement audit firm for future periods that is acceptable to the BOT.
- Develop, communicate and execute a plan for the timely completion of the annual budget and related 5-year capital plan.
- Partner with the DOF and other relevant senior leaders to ensure the Munis system meets minimum functionality to produce timely and accurate financial reporting for both statutory reporting requirements and venue management needs.
- Partner with the DOF and department directors to develop and document an acceptable plan and critical path schedule (CPS) to implement remaining Munis modules that optimize system functionality and address internal operational needs.
- Make meaningful progress against the corrective plan established by the CLGF and partner with the CLGF subcommittee and senior staff to document a plan and CPS to finalize any remaining items.
- Work with the DOF to develop a sustainable organization chart for the finance and accounting organization that ensures the appropriate level of technical expertise and capacity levels to meet external regulatory reporting requirements and internal

management performance reporting needs. Ensure resulting open roles are posted and a plan for any resulting internal reorganization is documented and in process.

Organizational/Leadership-As noted above, I'll take Erin/Michelle's lead on this. But would like to get at specific deliverables/expectations in terms of rebuilding the organization and related org health. I like the first bullet on HPO. Maybe just expand to both introduce to senior staff and develop implementation plan for rolling out district wide.

- Introduce the High-Performance Organizational Model to the District's senior leadership team for Districtwide implementation.
- Working with the senior leadership team to improve effectiveness, begin exploring opportunities for cross-functional teams to begin working on District projects.
- ~~Evaluate updated processes and policies to ensure compliance with District policies, practices, ordinances and resolutions. Provide recommendations to the Board for consideration as needed.~~ (I'd include this in the section below)
- Collaborate with the senior leadership team to evaluate current processes and controls; recommend and implement changes as needed.
- Rebuild relationships within the leadership of our community [volunteer/non-profit/donor] and governmental partners.
- Coordinating with the Senior Leadership team, develop a plan and implementation options for Board review and approval update the District's multi-year strategic plan

Financial Stewardship- As noted above, I added this section by taking from other sections and introducing other priorities

- Evaluate and identify existing District policies that create operating inefficiencies for staff and the broader district and develop and document a plan and timeframe for recommending changes to such policies to the Board for consideration.
- Evaluate, identify and quantify, for Board consideration as part of the annual budget process, potential alternatives to reduce or eliminate discretionary services and/or service levels across all internal funds/departments.
- Partnering with Senior leaders/venue managers, identify opportunities to create new or optimize existing revenue streams, including underlying costs to deliver the related revenue enhancements and ROI metrics
- Develop, document and implement prioritization criteria and utilize those criteria to create a strategic 5-year capital spending plan as part of the budgeting process.

Board/Other

- ~~Discuss with the Board their philosophy of financing of capital projects.~~ [Captured this in the final bellete point of the Financial stewardship section]
- Recommend legal counsel (either private firm or employee) for appointment consideration.[maybe expand this to filling out the senior leadership team. Include legal and director of golf, F&B]

Other

- Partnering with the Director of Human Resources:
 - Initiate an RFP for a new retirement plan financial advisor and record keeper.

- Evaluate requests for personnel changes submitted through the budget process; evaluate updated organizational chart to ensure reporting effectiveness of current positions. [possibly role this into the second bullet point under Fiscal Stewardship? – unless Bob is getting at something else]
 - Determine recruiting needs of unfilled, key positions. [if needed, may be better to place within the organizational/Leadership section]
- Coordinate with the various departments to begin several of the identified projects that have affiliated donor funds.