

MINUTES OF MAY 5, 2020 COMMITTEE OF THE WHOLE MEETING  
GLENCOE PARK DISTRICT  
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022

The meeting was called to order at 7:02pm and roll was called.

Committee Members present:

Lisa Brooks, President  
Stefanie Boron, Vice President  
Michael Covey, Treasurer  
Josh Lutton, Commissioner  
Dudley Onderdonk, Commissioner

Staff present:

Lisa Sheppard, Executive Director/Secretary  
Carol Mensinger, Director of Finance/HR  
Chris Leiner, Director of Parks/Maintenance  
Bobby Collins, Director of Recreation/Facilities  
Jenny Runkel, Administrative Assistant

Members of the Public in attendance who signed in or spoke: Rachel Fiely, Judd Kohn, Andre Lerman, Shannon Love, Mike Myers, Eileen Sirkin, Larry Smith, Liz Stowick, Gail Strong, Steve Varick, Susan Varick, Karina Wang, the Wilansky Family, six unidentified attendees

Matters from the Public: President Brooks asked Executive Director Sheppard to read aloud any public comments received via email prior the meeting per policy.

Commissioner Lutton arrived at 7:03pm.

Andre Lerman sent extensive compliments on how the District is handling the COVID-19 crisis and urged Commissioners to approve use of the beach, boating beach, and parks following federal, state guidelines, and follow the staff's lead.

Mary (did not want her last name read aloud) thanked the park district for its response to the crisis and suggested limiting beach use to residents only or lower the number of patrons, bathrooms open with limited number, open tennis, and to do everything in its power to open parks safely to the residents.

COVID-19 Financial Impact Update and Discussion: Director Mensinger reviewed the updated financial analysis since our last committee meeting in April as well as three financial scenarios based on June, July, or September opening dates attached to these minutes. Also reviewed were unemployment insurance in regards to COVID-19, the Illinois Mutual Retirement Fund is financially stable and won't be impacted until the 2022 rates, Cook County's real estate tax bill deadline has not been extended, and Park District and GJK billing.

Director Mensinger answered Board questions and discussion ensued. The Board will need to decide what will happen after May 31 when the governor's next directive is announced.

## Discuss Boating and Swimming Beach Operations:

### Boating Beach

Executive Director Sheppard explained that there is no swimming allowed until the end of May. There is limited direction from the governor or the CDC. Per executive order, boating is allowed with no more than two individuals; staff called the governor's office to clarify the order. The District's plan of action is to open the boating beach with modifications. The boathouse will be closed with the exception of restrooms.

Director Collins indicated we will continue to follow the shelter in place and social distance mandate. There will be no boater assistance since we cannot meet guidelines to protect staff. If staff see someone in distress, they would call the Coast Guard. Staff can bring boats to the water's edge and store them at end of day without being in contact. Boaters can use restrooms, but not the rest of the facility. Disinfection will follow CDC guidelines. Boaters may schedule to drop off boats, kayaks, paddleboards through Matt Walker. No boating or facility rentals this year until the mandate is reduced. There is no change to facility hours. Director Collins answered Commissioner questions and discussion ensued.

### Swimming Beach

Executive Director Sheppard indicated, per order, there is no swimming until May 31. The current goal is to manage crowds, facilitate social distancing, and minimize exposure to COVID-19. Sheppard asked of the Commissioners, "Are you ok with selling beach passes if swimming is not allowed for a part or full beach season based on executive order?" Warm weather this past weekend leads us to believe there will be possible problems this summer with overcrowding, and if we don't control access, we might need to fence off the beach from all users. If yes, staff recommends access to the beach only with a season pass starting on May 2, except unrestricted free access to the beach for walking or running from sunrise to 9:00am, then pass holders only from 9:00am to sunset. Staff answered Commissioner questions and extensive discussion ensued.

Sheppard asked Commissioners if they agree with the staff recommendation of having pass holders only with the ability to buy guest passes. Commissioner Covey stated he struggles with not allowing daily passes on demand when there is low passholder attendance, so he is not on board yet. All other Commissioners agreed with following staff recommendations.

### Lifeguard Discussion

Sheppard explained the dilemma with lifeguards who will have a hard time executing rescues without the potential of exposure to COVID-19 and inability to wear necessary PPE's during a water rescue. Water rescues and CPR are close contact therefore, staff cannot properly social distance. Additionally, lifeguard training cannot begin until the stay in place order ends and guards are allowed to be in close contact. Therefore, training is impossible, so it will be difficult to have lifeguards on the chair immediately when the order ends. Sheppard asked Commissioners if they are ok with no lifeguards on duty? There would be "no lifeguard on duty, swim at own risk" signs and the swim

area would be altered to a wider and not as far out area. Commissioner questions were answered by staff and discussion ensued.

Commissioners agreed to not have lifeguards. It is not optimal, but the only solution to opening the beach this year. They cited that the beach is open to swimming at your own risk at other times of the day and year. They agreed that “No Lifeguard” signs are to be posted, safety rings available by the water’s edge, and increased communication be sent to pass holders. The community will be informed that there will be no lifeguards on duty when beach season passes are sold.

#### Discuss Options to Open Park amenities such as Tennis and Disc Golf:

##### Disc Golf

Executive Director Sheppard received a lot of feedback on opening tennis and disc golf in particular, and one on basketball, although we are not entertaining group contact sports at this time. Governor Pritzker opened regular golf. There is a possibility to open disk golf with parameters of no more than two per group and sanitizer use after touching the baskets. We closed it because, despite the signs, people were not social distancing. If open, this could reoccur. Park ambassadors and Public Safety would be involved. There is a chance we would need to close it again. Staff answered committee questions and discussion ensued.

Chair Brooks stated that the committee agrees to open disk golf as a trial, to close back down if social distancing and disinfection mandates are not followed. Sheppard suggested opening on May 22, possibly not until May 31.

##### Tennis

Sheppard indicated that the United States Tennis Association believes tennis can be safe with modifications including players using their own equipment, numbering balls, singles only, and removing the middle net if there are three or removing one net if there are two. The District did not close tennis courts because of tennis, but for other activities in the courts that did not encourage social distancing. Tennis could work, but must have parameters and we might need to have staff onsite to watch the tennis courts. We are already paying staff through May 31, after June 1 it may cost us more for staffing. Discussion ensued and staff answered committee questions.

Commissioners agreed of the staff recommendation to open some tennis courts only during posted hours with an open court between nets and locked up when not in use. People can make reservations. Details can be worked out with staff. A staff member will be monitoring the courts during scheduled play.

Chair Brooks verified with Sheppard that staff will provide more specifics about the direction given tonight.

Comment from community: Sheppard answered a question from the community, that we will open two courts at this time and see how it goes. We will open more if needed and will determine the cost of staffing.

Schedule Special Committee of the Whole Meeting for May 12 to Discuss Camp: The committee agreed to a 7:00pm meeting time.

Other Business: Sheppard reviewed canceling all Village and District co-sponsored events including Movies in the Park, the Fourth of July (although staff is looking to plan virtual or lawn decorating and the District deposit for fireworks will be applied to next year's display), Meet the Machines, and Village-only events including Glencoe Art, French Market, and the Sidewalk Sale.

The committee agreed.

Staff answered committee questions on the first couple of days of emergency day care, which went great. Per commissioner suggestion, staff will make the change so that we market that the program is for up to age 12.

Adjourn: Commissioner Lutton moved to adjourn the meeting at 9:06pm. Commissioner Onderdonk seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

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Lisa M. Sheppard  
Secretary



<b>BEGINNING F/B-CAPITAL</b>	<b>\$1,721,809</b>	<b>\$1,917,769</b>	<b>\$1,831,858</b>	<b>\$1,810,558</b>	<b>\$3,122,558</b>	<b>\$3,609,558</b>	<b>\$3,696,558</b>	<b>\$3,698,558</b>	<b>\$3,706,108</b>	<b>\$3,708,108</b>	<b>\$3,710,108</b>	<b>\$3,813,108</b>		<b>\$1,721,809</b>
<b>Revenues:</b>														
Interest Income	3,157	2,082	2,000	2,000	2,000	2,000	2,000	5,000	2,000	2,000	3,000	3,000	30,239	77,500
Donations/Village Reimbmt	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	167,500
Grants	0	0	0	?	?	?	?	?	?	?	?	?	0	1,267,000
Linden House Sale	0	0	0	0	400,000	0	0	0	0	0	0	0	400,000	456,000
Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500,000
Fund 65/69 Trfs IN-Corp and Rec	246,563	8,324	1,700	1,500,000	85,000	85,000	0	2,550	0	0	0	0	1,929,137	2,000,000
<b>Total Revenues</b>	<b>\$249,720</b>	<b>\$10,406</b>	<b>\$3,700</b>	<b>\$1,502,000</b>	<b>\$487,000</b>	<b>\$87,000</b>	<b>\$2,000</b>	<b>\$7,550</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$103,000</b>	<b>\$3,000</b>	<b>\$2,459,376</b>	<b>\$8,468,000</b>
<b>Capital Outlay:</b>														
Fund 65(Annual/Ongoing Capital)	0	1,118	0	190,000	?	?	?	?	?	?	?	?	191,118	706,850
Fund 69(Master Plan Proj)	53,760	95,199	25,000	?	?	?	?	?	?	?	?	?	173,959	3,532,415
Fund 70(Safran)	0	0	0	0	0	0	0	0	0	0	0	0	0	1,174
<b>Total Capital Outlay</b>	<b>\$53,760</b>	<b>\$96,317</b>	<b>\$25,000</b>	<b>\$190,000</b>	<b>\$0</b>	<b>\$365,077</b>	<b>\$4,240,439</b>							
<b>ENDING F/B-CAPITAL</b>	<b>\$1,917,769</b>	<b>\$1,831,858</b>	<b>\$1,810,558</b>	<b>\$3,122,558</b>	<b>\$3,609,558</b>	<b>\$3,696,558</b>	<b>\$3,698,558</b>	<b>\$3,706,108</b>	<b>\$3,708,108</b>	<b>\$3,710,108</b>	<b>\$3,813,108</b>	<b>\$3,816,108</b>		<b>\$5,949,370</b>
<b>ENDING F/B-ALL FUNDS</b>	<b>\$13,122,820</b>	<b>\$12,774,419</b>	<b>\$11,894,557</b>	<b>\$11,246,952</b>	<b>\$11,933,434</b>	<b>\$12,763,384</b>	<b>\$12,504,334</b>	<b>\$12,309,784</b>	<b>\$11,015,509</b>	<b>\$10,704,959</b>	<b>\$10,343,709</b>	<b>\$10,157,909</b>		<b>\$12,467,370</b>
<b>Assumptions: SCENARIO #1</b>														
Projection assumes we will re-open on June 1. Daycare would run at 75% initially: Boathouse, Beach and Camp would run at 50%. Kids Club, ELC in Fall initially at 75%.														
-Actual Real Estate Tax revenues are shown in March and April...1st installment. We receive 55% in 1st installment and 45% in 2nd installment.														
-NO discussion at this time by COOK County to delay 2nd installment of real estate taxes, which is typically August 1. Project 80% collection for typical July and Aug receipts, 50% of typical Sept-Nov.														
-Historically District has 98-99% tax collection rate. With conservative projection, if we collect 10% more, that means an ADDL \$250,000 NOT shown here.														
-Conservatively estimate we will receive 50% of budgeted interest income, with months of CD maturities showing increased amount.														
-The \$13,698 showing as a reversal of expense in April represents a check received from PDRMA who returned 10% of 2020 member premium contributions.														
-Payment of \$118,123 in June is payment to NSSRA for our GPD portion of new building. Actual timing for payment pending NSSRA and PARC grant status.														
-Debt payments will be made as scheduled in May and November.														
-Given the lower collection % for taxes, there is a corresponding decrease in the transfer from Corporate to Capital Fund 65 - approximately \$425,000, rather than usual \$500,000.														
-There are 3 pay periods in July 2020 and January 2021.														
-PROGRAM Wages for June, July and Aug assume reduced Camp wages (50%).														
-REGULAR Salaries/Wages for June, July and Aug assume reduced Beach/Boat wages (50%).														
-Remaining GJK revenues and corresponding contractual payment at 75% shown are for NEXT YEAR's preschool, ie Fall 2020 GJK.														
-Interfund transfers from Corporate (\$650,000) and Recreation (\$850,000) can STILL be made to Master Plan Fund 69, as they were made on LAST FY's surplus over 50%.														
-In order to maintain 50% fund balance goal in Corporate and Recreation, staff recommends no additional Fund 69 transfer be committed until later in the year when more information is know.														

Glencoe Park District

Fund Balance Projection - March 2020 thru Feb 2021

COVID-19 Closure from Mar 13 thru June 30, 2020

SCENARIO #2 - Daycare 75%/Boathouse,Beach,Camp 25%/Kids Club,ELC 75% in Fall

= Board approved to pay all FT and PT for scheduled hours

=Unknown Decisions on Fund 65 and 69 Projects and Funds

BEGINNING F/B, OPERATING	\$7,724,843	\$11,205,051	\$10,942,561	\$9,888,999	\$7,861,894	\$8,148,876	\$8,919,326	\$8,653,276	\$8,441,176	\$7,139,901	\$6,827,351	\$6,358,101		\$7,724,843
	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	TOTAL	FY20/21 Budget
<b>Revenues:</b>														
RE Tax	2,906,050	97,858	20,000		1,000,000	1,000,000	0	30,000	0	0	0	0	5,053,908	5,755,350
PPRT Replacement Tax	860	5,931	5,000	0	3,000	500	0	5,000	0	500	3,000	0	23,791	25,380
Interest Income	5,000	5,000	5,000	7,500	6,000	4,000	4,000	25,000	6,000	6,000	8,000	8,000	89,500	184,700
Rentals/Sales	22,279	941	0	0	2,500	5,000	5,000	10,000	15,000	20,000	10,000	10,000	100,720	187,286
Grants/Donations/Misc/Insur	4,610	3,994	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	45,604	51,305
Program Fees:													0	
Daycare	146,677	19,440	30,000	30,000	105,000	105,000	140,000	140,000	140,000	140,000	140,000	140,000	1,276,117	1,492,732
Fitness	5,295	100	0	3,750	3,750	3,750	4,000	4,000	4,000	4,250	4,500	4,500	41,895	48,535
GJK Preschool/Camp/Enrichmts	261,045	1,378	135,653	140,571	129,127	0	25,000	0	0	0	25,000	0	717,774	835,741
Beach/Boat	12,402	33,481	10,000	25,000	15,000	7,500	0	10,000	0	0	0	0	113,383	417,354
Watts	4,785	458	0	0	0	0	0	0	0	50,000	50,000	50,000	155,243	155,248
ELC	38,695	5,630	0	0	0	0	30,000	30,000	32,000	32,000	35,000	35,000	238,325	264,479
Kids Club	28,056	(526)	0	0	0	0	25,000	25,000	25,000	25,000	32,000	32,000	191,530	302,769
Camp	773,078	(2,484)	(580,000)	5,000	5,000	0	0	0	0	0	0	0	200,594	808,960
Other Rec Programs	211,696	25,844	0	20,000	20,000	350,000	100,000	50,000	50,000	25,000	75,000	75,000	1,002,540	1,167,996
<b>Total Revenues</b>	<b>\$4,420,528</b>	<b>\$197,045</b>	<b>-\$370,647</b>	<b>\$235,521</b>	<b>\$1,293,077</b>	<b>\$1,479,450</b>	<b>\$336,700</b>	<b>\$332,700</b>	<b>\$275,700</b>	<b>\$306,450</b>	<b>\$386,200</b>	<b>\$358,200</b>	<b>\$9,250,924</b>	<b>\$11,697,835</b>
<b>Expenditures:</b>														
Salaries & Wages	229,085	221,995	228,000	235,000	300,000	235,000	235,000	228,000	228,000	228,000	350,000	228,000	2,946,080	3,199,090
IMRF	29,684	28,570	29,000	30,000	45,000	30,000	30,000	30,000	30,000	30,000	45,000	30,000	387,254	410,000
FICA & Medicare	20,544	19,014	19,000	25,000	35,000	25,000	20,000	20,000	20,000	20,000	30,000	20,000	273,558	301,000
Health Insurance	50,328	47,485	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	587,813	683,245
Utilities	5,840	23,523	22,000	25,000	25,000	30,000	25,000	25,000	25,000	27,000	40,000	45,000	318,363	348,650
Contractual	51,778	57,110	38,000	50,000	70,000	70,000	60,000	50,000	50,000	50,000	50,000	50,000	646,888	1,067,631
Supplies	16,350	13,881	12,000	35,000	50,000	50,000	40,000	20,000	20,000	20,000	20,000	20,000	307,231	420,480
Fixed Charges	6,337	5,250	0	0	5,250	0	0	5,250	0	0	6,450	0	28,537	40,573
Operational Capital	5,673	898	10,000	10,000	20,000	20,000	20,000	20,000	10,000	10,000	5,000	5,000	136,571	348,600
Debt Service	0	2,871	92,475	0	0	0	0	0	1,069,975	0	0	0	1,165,321	1,248,796
Special Rec Contribution	36,438	0	44,000								80,000		160,438	167,260
PDRMA Insur-Liab,Gen, WC, Unemp	0	(13,689)	0	0	80,000	0	0	0	0	80,000			146,311	165,500
Program Wages	30,011	31,557	30,000	45,000	75,000	45,000	35,000	35,000	35,000	35,000	35,000	35,000	466,568	709,820
Program Contractual	10,916	3,751	3,000	25,000	50,000	60,000	60,000	50,000	30,000	60,000	60,000	60,000	472,667	764,957
GJK Contractual (75% of rev)	189,940	0	101,740	105,503	96,845		18,750						512,778	626,806
Program Supplies	10,833	2,890	3,000	10,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	126,723	163,147
Special Rec Capital	0	0	0	118,123	0	0	0	0	0	0	75,000	0	193,123	218,123
Miscellaneous	0	6,105	0	0	0	0	0	0	0	0	0	0	6,105	21,000
Fund 65/69 Trfs OUT-Corp and Rec	246,563	8,324	1,700	1,500,000	85,000	85,000	0	2,550	0	0	0	0	1,929,137	2,000,000
<b>Total Expenditures</b>	<b>\$940,320</b>	<b>\$459,535</b>	<b>\$682,915</b>	<b>\$2,262,626</b>	<b>\$1,006,095</b>	<b>\$709,000</b>	<b>\$602,750</b>	<b>\$544,800</b>	<b>\$1,576,975</b>	<b>\$619,000</b>	<b>\$855,450</b>	<b>\$552,000</b>	<b>\$10,811,466</b>	<b>\$12,904,678</b>
Monthly Surplus/<Deficit>	3,480,208	(262,490)	(1,053,562)	(2,027,105)	286,982	770,450	(266,050)	(212,100)	(1,301,275)	(312,550)	(469,250)	(193,800)		
<b>ENDING F/B-OPERATING</b>	<b>\$11,205,051</b>	<b>\$10,942,561</b>	<b>\$9,888,999</b>	<b>\$7,861,894</b>	<b>\$8,148,876</b>	<b>\$8,919,326</b>	<b>\$8,653,276</b>	<b>\$8,441,176</b>	<b>\$7,139,901</b>	<b>\$6,827,351</b>	<b>\$6,358,101</b>	<b>\$6,164,301</b>		<b>\$6,518,000</b>
														<b>FUND BALANCE as % of Total Expds LESS Interfund 65/69 TRF 56.5%</b>

<b>BEGINNING F/B-CAPITAL</b>	<b>\$1,721,809</b>	<b>\$1,917,769</b>	<b>\$1,831,858</b>	<b>\$1,810,558</b>	<b>\$3,122,558</b>	<b>\$3,609,558</b>	<b>\$3,696,558</b>	<b>\$3,698,558</b>	<b>\$3,706,108</b>	<b>\$3,708,108</b>	<b>\$3,710,108</b>	<b>\$3,813,108</b>		<b>\$1,721,809</b>
<b>Revenues:</b>														
Interest Income	3,157	2,082	2,000	2,000	2,000	2,000	2,000	5,000	2,000	2,000	3,000	3,000	30,239	77,500
Donations/Village Reimbmt	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	167,500
Grants	0	0	0	?	?	?	?	?	?	?	?	?	0	1,267,000
Linden House Sale	0	0	0	0	400,000	0	0	0	0	0	0	0	400,000	456,000
Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500,000
Fund 65/69 Trfs IN-Corp and Rec	<u>246,563</u>	<u>8,324</u>	<u>1,700</u>	<u>1,500,000</u>	<u>85,000</u>	<u>85,000</u>	<u>0</u>	<u>2,550</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,929,137</u>	<u>2,000,000</u>
<b>Total Revenues</b>	<b>\$249,720</b>	<b>\$10,406</b>	<b>\$3,700</b>	<b>\$1,502,000</b>	<b>\$487,000</b>	<b>\$87,000</b>	<b>\$2,000</b>	<b>\$7,550</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$103,000</b>	<b>\$3,000</b>	<b>\$2,459,376</b>	<b>\$8,468,000</b>
<b>Capital Outlay:</b>														
Fund 65(Annual/Ongoing Capital)	0	1,118	0	190,000	?	?	?	?	?	?	?	?	191,118	706,850
Fund 69(Master Plan Proj)	53,760	95,199	25,000	?	?	?	?	?	?	?	?	?	173,959	3,532,415
Fund 70(Safran)	0	0	0	0	0	0	0	0	0	0	0	0	0	1,174
<b>Total Capital Outlay</b>	<b>\$53,760</b>	<b>\$96,317</b>	<b>\$25,000</b>	<b>\$190,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$365,077</b>	<b>\$4,240,439</b>						
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<b>ENDING F/B-ALL FUNDS</b>	<b>\$13,122,820</b>	<b>\$12,774,419</b>	<b>\$11,699,557</b>	<b>\$10,984,452</b>	<b>\$11,758,434</b>	<b>\$12,615,884</b>	<b>\$12,351,834</b>	<b>\$12,147,284</b>	<b>\$10,848,009</b>	<b>\$10,537,459</b>	<b>\$10,171,209</b>	<b>\$9,980,409</b>		<b>\$12,467,370</b>

**Assumptions: SCENARIO #2**

Projection assumes we will re-open on July 1. Daycare would run at 75% initially: Boathouse, Beach and Camp would run at 25%. Kids Club, ELC in Fall initially at 75%.

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Glencoe Park District

Fund Balance Projection - March 2020 thru Feb 2021

COVID-19 Closure from Mar 13 thru Aug 31, 2020

SCENARIO #3 - Daycare 75%/Boathouse 50%,Beach,Camp NOT Open/Kids Club,ELC 75% in Fall

= Board approved to pay all FT and PT for scheduled hours

=Unknown Decisions on Fund 65 and 69 Projects and Funds

BEGINNING F/B, OPERATING	\$7,724,843	\$11,205,051	\$10,942,561	\$9,693,405	\$7,670,300	\$7,869,782	\$8,579,732	\$8,285,682	\$8,038,582	\$6,722,307	\$6,409,757	\$5,945,507		\$7,724,843
	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	TOTAL	FY20/21 Budge
<b>Revenues:</b>														
RE Tax	2,906,050	97,858	20,000		1,000,000	1,000,000	0	30,000	0	0	0	0	5,053,908	5,755,350
PPRT Replacement Tax	860	5,931	5,000	0	3,000	500	0	5,000	0	500	3,000	0	23,791	25,380
Interest Income	5,000	5,000	5,000	7,500	6,000	4,000	4,000	25,000	6,000	6,000	8,000	8,000	89,500	184,700
Rentals/Sales	22,279	941	0	0	0	0	5,000	10,000	15,000	20,000	10,000	10,000	93,220	187,286
Grants/Donations/Misc/Insur	4,610	3,994	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	3,700	45,604	51,305
<b>Program Fees:</b>													0	
Daycare	146,677	19,440	30,000	30,000	30,000	30,000	105,000	105,000	125,000	140,000	140,000	140,000	1,041,117	1,492,732
Fitness	5,295	100	0	3,750	3,750	3,750	4,000	4,000	4,000	4,250	4,500	4,500	41,895	48,535
GJK Preschool/Camp/Enrichmnts	261,045	1,378	135,653	140,571	129,127	0	25,000	0	0	0	25,000	0	717,774	835,741
Beach/Boat	12,402	33,481	5,000	2,000	0	0	0	10,000	0	0	0	0	62,883	417,354
Watts	4,785	458	0	0	0	0	0	0	0	50,000	50,000	50,000	155,243	155,248
ELC	38,695	5,630	0	0	0	0	30,000	30,000	32,000	32,000	35,000	35,000	238,325	264,479
Kids Club	28,056	(526)	0	0	0	0	25,000	25,000	25,000	25,000	32,000	32,000	191,530	302,769
Camp	773,078	(2,484)	(770,594)	5,000	5,000	0	0	0	0	0	0	0	10,000	808,960
Other Rec Programs	211,696	25,844	0	20,000	20,000	350,000	100,000	50,000	50,000	25,000	75,000	75,000	1,002,540	1,167,996
<b>Total Revenues</b>	<b>\$4,420,528</b>	<b>\$197,045</b>	<b>-\$566,241</b>	<b>\$212,521</b>	<b>\$1,200,577</b>	<b>\$1,391,950</b>	<b>\$301,700</b>	<b>\$297,700</b>	<b>\$260,700</b>	<b>\$306,450</b>	<b>\$386,200</b>	<b>\$358,200</b>	<b>\$8,767,330</b>	<b>\$11,697,835</b>
<b>Expenditures:</b>														
Salaries & Wages	229,085	221,995	228,000	228,000	340,000	228,000	228,000	228,000	228,000	228,000	340,000	228,000	2,955,080	3,199,090
IMRF	29,684	28,570	29,000	30,000	45,000	30,000	30,000	30,000	30,000	30,000	45,000	30,000	387,254	410,000
FICA & Medicare	20,544	19,014	19,000	20,000	35,000	20,000	20,000	20,000	20,000	20,000	35,000	20,000	268,558	301,000
Health Insurance	50,328	47,485	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	587,813	683,245
Utilities	5,840	23,523	22,000	25,000	25,000	30,000	25,000	25,000	25,000	27,000	40,000	45,000	318,363	348,650
Contractual	51,778	57,110	38,000	50,000	70,000	70,000	60,000	50,000	50,000	50,000	50,000	50,000	646,888	1,067,631
Supplies	16,350	13,881	12,000	35,000	50,000	40,000	40,000	20,000	20,000	20,000	20,000	20,000	307,231	420,480
Fixed Charges	6,337	5,250	0	0	5,250	0	0	5,250	0	0	6,450	0	28,537	40,573
Operational Capital	5,673	898	10,000	10,000	20,000	20,000	20,000	20,000	10,000	10,000	5,000	5,000	136,571	348,600
Debt Service	0	2,871	92,475	0	0	0	0	0	1,069,975	0	0	0	1,165,321	1,248,796
Special Rec Contribution	36,438	0	44,000										160,438	167,260
PDRMA Insur-Liab,Gen, WC, Unemp	0	(13,689)	0	0	80,000	0	0	0	0	80,000			146,311	165,500
Program Wages	30,011	31,557	30,000	30,000	30,000	30,000	35,000	35,000	35,000	35,000	35,000	35,000	391,568	709,820
Program Contractual	10,916	3,751	3,000	25,000	50,000	60,000	60,000	50,000	30,000	60,000	60,000	60,000	472,667	764,957
GJK Contractuall (75% of rev)	189,940	0	101,740	105,503	96,845		18,750						512,778	626,806
Program Supplies	10,833	2,890	3,000	10,000	20,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	126,723	163,147
Special Rec Capital	0	0	0	118,123	0	0	0	0	0	0	75,000	0	193,123	218,123
Miscellaneous	0	6,105	0	0	0	0	0	0	0	0	0	0	6,105	21,000
Fund 65/69 Trfs OUT-Corp and Rec	246,563	8,324	1,700	1,500,000	85,000	85,000	0	2,550	0	0	0	0	1,929,137	2,000,000
<b>Total Expenditures</b>	<b>\$940,320</b>	<b>\$459,535</b>	<b>\$682,915</b>	<b>\$2,235,626</b>	<b>\$1,001,095</b>	<b>\$682,000</b>	<b>\$595,750</b>	<b>\$544,800</b>	<b>\$1,576,975</b>	<b>\$619,000</b>	<b>\$850,450</b>	<b>\$552,000</b>	<b>\$10,740,466</b>	<b>\$12,904,678</b>
Monthly Surplus/<Deficit>	3,480,208	(262,490)	(1,249,156)	(2,023,105)	199,482	709,950	(294,050)	(247,100)	(1,316,275)	(312,550)	(464,250)	(193,800)		
<b>ENDING F/B-OPERATING</b>	<b>\$11,205,051</b>	<b>\$10,942,561</b>	<b>\$9,693,405</b>	<b>\$7,670,300</b>	<b>\$7,869,782</b>	<b>\$8,579,732</b>	<b>\$8,285,682</b>	<b>\$8,038,582</b>	<b>\$6,722,307</b>	<b>\$6,409,757</b>	<b>\$5,945,507</b>	<b>\$5,751,707</b>		<b>\$6,518,000</b>

FUND BALANCE as % of Total Expds LESS Interfund 65/69 TRF 52.7%

<b>BEGINNING F/B-CAPITAL</b>	<b>\$1,721,809</b>	<b>\$1,917,769</b>	<b>\$1,831,858</b>	<b>\$1,810,558</b>	<b>\$3,122,558</b>	<b>\$3,609,558</b>	<b>\$3,696,558</b>	<b>\$3,698,558</b>	<b>\$3,706,108</b>	<b>\$3,708,108</b>	<b>\$3,710,108</b>	<b>\$3,813,108</b>		<b>\$1,721,809</b>
<b>Revenues:</b>														
Interest Income	3,157	2,082	2,000	2,000	2,000	2,000	2,000	5,000	2,000	2,000	3,000	3,000	30,239	77,500
Donations/Village Reimbmt	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	167,500
Grants	0	0	0	?	?	?	?	?	?	?	?	?	0	1,267,000
Linden House Sale	0	0	0	0	400,000	0	0	0	0	0	0	0	400,000	456,000
Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500,000
Fund 65/69 Trfs IN-Corp and Rec	<u>246,563</u>	<u>8,324</u>	<u>1,700</u>	<u>1,500,000</u>	<u>85,000</u>	<u>85,000</u>	<u>0</u>	<u>2,550</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,929,137</u>	<u>2,000,000</u>
<b>Total Revenues</b>	<b>\$249,720</b>	<b>\$10,406</b>	<b>\$3,700</b>	<b>\$1,502,000</b>	<b>\$487,000</b>	<b>\$87,000</b>	<b>\$2,000</b>	<b>\$7,550</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$103,000</b>	<b>\$3,000</b>	<b>\$2,459,376</b>	<b>\$8,468,000</b>
<b>Capital Outlay:</b>														
Fund 65(Annual/Ongoing Capital)	0	1,118	0	190,000	?	?	?	?	?	?	?	?	191,118	706,850
Fund 69(Master Plan Proj)	53,760	95,199	25,000	?	?	?	?	?	?	?	?	?	173,959	3,532,415
Fund 70(Safran)	0	0	0	0	0	0	0	0	0	0	0	0	0	1,174
<b>Total Capital Outlay</b>	<b>\$53,760</b>	<b>\$96,317</b>	<b>\$25,000</b>	<b>\$190,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$365,077</b>	<b>\$4,240,439</b>
<b>ENDING F/B-CAPITAL</b>	<b>\$1,917,769</b>	<b>\$1,831,858</b>	<b>\$1,810,558</b>	<b>\$3,122,558</b>	<b>\$3,609,558</b>	<b>\$3,696,558</b>	<b>\$3,698,558</b>	<b>\$3,706,108</b>	<b>\$3,708,108</b>	<b>\$3,710,108</b>	<b>\$3,813,108</b>	<b>\$3,816,108</b>		<b>\$5,949,370</b>
<b>ENDING F/B-ALL FUNDS</b>	<b>\$13,122,820</b>	<b>\$12,774,419</b>	<b>\$11,503,963</b>	<b>\$10,792,858</b>	<b>\$11,479,340</b>	<b>\$12,276,290</b>	<b>\$11,984,240</b>	<b>\$11,744,690</b>	<b>\$10,430,415</b>	<b>\$10,119,865</b>	<b>\$9,758,615</b>	<b>\$9,567,815</b>		<b>\$12,467,370</b>

**Assumptions: SCENARIO #3**

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