

**GLENCOE PARK DISTRICT**  
**Committee of the Whole Meeting**  
**Tuesday, May 5, 2020 - 7:00pm**  
**Zoom Video/Audio Conference**

Consistent with the requirements of the Illinois Compiled Statutes  
5 ILCS 120/1 through 120/6 (Open Meetings Act), notices of this meeting were posted.  
Location of the meeting is the Takiff Center, 999 Green Bay Rd, Glencoe, IL 60022

**A G E N D A**

- I. Call to Order
- II. Roll Call
- III. Matters from the Public
- IV. COVID-19 Financial Impact Update and Discussion (pgs. 2-20)
- V. Discuss Boating and Swimming Beach Operations (pgs. 21-30)
- VI. Discuss Options to Open Park Amenities such as Tennis and Disc Golf (pgs. 31-34)
- VII. Schedule Special Committee of the Whole Meeting for May 12 to Discuss Camp (pg. 35)
- VIII. Other Business (pgs. 36-39)
- IX. Adjourn

The Glencoe Park District is subject to the requirements of the Americans with Disabilities Act of 1990. Individuals with disabilities who plan to attend this meeting and who require certain accommodations in order to allow them to observe and/or participate in this meeting, or who have questions regarding the accessibility of the meeting or facilities, are asked to contact the Park District at 847-835-3030. Executive Director E-mail address: lsheppard@glencoeparkdistrict.com

**The Board of Commissioners welcomes public comments during all meetings.**

1. All speakers must submit public comments via email to lsheppard@glencoeparkdistrict.com up until 15 minutes prior to the scheduled meeting. The email must include the speaker's name (address is optional).
2. Public comments will be read aloud by a member of the Park Board or the Executive Director during the scheduled meeting.
3. Each person is limited to one (1) email submission for public comment not exceeding 250 words. All comments will be limited to three (3) minutes per person and no longer than 30 minutes for all comments.
4. All comments must be civil in nature. Email comments will be rejected if the content is slanderous or threatening.

**Three Ways to Join this Meeting on Zoom:**

**Meeting ID: 822 4321 1110 | Password: 999**

**Via Computer**

Go to Zoom.us, Click "Join a Meeting", Enter the Meeting ID and Password above

**Via SmartPhone**

If you don't already have the app, go to your smartphone's app store and load "Zoom Cloud Meeting" (free)

**Via Phone Dial In**

312-626-6799

# **IV. COVID-19 Financial Impact Update and Discussion**

Glencoe Park District  
May 5, 2020 Committee of the Whole Meeting

# MEMORANDUM

TO: Park Board of Commissioners  
FROM: Carol Mensinger and Lisa Sheppard  
SUBJECT: Updated Financial Impact – COVID-19  
DATE: May 4, 2020

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Based on another month of actual financial data (April) now known, and the extension of the Governor's "Stay at Home" order through May 30, staff has prepared this packet to update you on the continuing financial impact of COVID-19 on the Glencoe Park District.

## **Projection Scenarios #1, #2, #3**

Please see attached for three (3) scenarios which project fund balance position for the District through the end of the current FY2020/21.

- Scenario #1 shows closure from March 13-May 30, with the District re-opening June 1
- Scenario #2 shows closure from March 13-June 30, with the District re-opening July 1
- Scenario #3 shows closure from March 13-August 31, with the District re-opening September 1.

In all three scenarios, assumptions are made on the level of programs and facilities that would operate, as well as reduction in real estate taxes and interest income received, as well as corresponding reductions in expenditures.

In all three scenarios, total operating fund balances levels remain above the 50% guideline.

In all three scenarios, the amount budgeted to transfer from Corporate and Recreation Funds (\$1.5 million) to Master Capital Fund 69 can be done, and is accounted for.

In all three scenarios, no furloughs or layoff scenarios for part-time or full-time staff are reflected yet, but staff is well aware that is a possibility.

In all three scenarios, I have used updated Fund Balance amounts as of 2/29/20 based on completion of our preliminary audit. The amounts reflect \$45,000 more in operations and \$50,000 more in capital funds compared to what was projected in the budget discussions this past February.

## **Worker's Compensation**

Please see attached LRN Alert issued by PDRMA on April 30 regarding whether COVID-19 will be considered as a Worker's Comp (WC) sickness/injury. Per Brett Davis, the Executive Director of PDRMA, the short answer is no, there have not been any changes in the WC laws regarding COVID-19 exposure. As detailed in the LRN Alert, there were changes made, then revised, then a lawsuit was filed, and then the commission withdrew the changes, so we are

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back where we started. They do expect there will be future changes through the legislative process or an executive order.

## IMRF Retirement

Per the IMRF's Annual Rate Meeting Webinar conducted on April 30, staff is happy to report that despite the COVID-19 pandemic, IMRF is well prepared to weather the storm. IMRF Executive Director Brian Collins and Chief Financial Officer Mark Nannini provided an update on IMRF's financial performance from the prior fiscal year, its impact on employers' future IMRF contribution rates, and other topics of strategic significance to the pension system. Preliminary employer contribution rates for 2021 already have been determined based on the investment return as of 12/31/2019, which was 19.77%. Given IMRF's 5-year "smoothing" in how they determine annual contribution rates, COVID-19 will, of course, impact our rates, but not until 2022 when IMRF utilizes the investment rate of return as of 12/31/2020. IMRF's investment performance and strategy over the past 80 years make it one of the best, if not the best, retirement plan in the nation. IMRF's investment return as of March 31, 2020 was (-13.40%)... this compares to the wider markets of the Dow Jones (-22.74%), S&P (-19.60%) and the Nasdaq (-14.18%).

## Unemployment

In last month's Committee Meeting, the CARES Act had just been approved on March 27, and several layers of the Act's interpretation still remained unclear. This past week, PDRMA along with their consultant from Unemployment Consultants, provided more information in the form of the attached LRN Alert. Attached is the latest interpretation on the CARES Act as it relates to unemployment. Of specific interest on the first Q&A on the first page...for reimbursable method employers, the CARES Act **MAY** provide up to a 50% reimbursement to employers for the weekly unemployment benefits paid to employees laid off. Of course, it is still up in the air as to how it would work, and how this money would be paid to employers. Obviously, the best thing would be if we did not have to add our employees to the unemployment rolls to begin with, but if we have to, this would be very helpful.

## Real Estate Tax Receipts

Currently, Cook County has not discussed the option to delay the second installment of tax bills. In researching the last time the County did delay payment of the second installment, it was in tax year 2008 for receipts received in FY2009/10. The reason for this delay was actually due to a computer glitch in the County's computer system, not really the recession. Even with that delay, and the recession that was going on at the time, the District still collected 97.5% in both tax years 2007 and 2008. As you can see in my three scenarios, I am using a very conservative collection rate of only 80%. If actual collection rises to even 90%, the District would collect an ADDITIONAL \$250,000, which is NOT actually being shown in the scenarios. If it was included, it would actually increase fund balance percentages shown in each scenario.

## GJK Update

GJK did proceed with their May 1 billing for the upcoming FALL preschool year. A total of

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\$135,653 was billed, and the District retains 25%, or \$33,913. They will also bill in June and July.

## **Park Maintenance Cost Reductions – April/May 2020**

According to Director of Parks Leiner, the following items have been cut from typical April/May expenses in the Parks/Maintenance Department:

|                  |   |
|------------------|---|
| \$ 10,000        | Beach Stair and Wall Maintenance/Repair             |
| \$ 10,000        | Stone Bleacher Repair                               |
| \$ 4,770         | Contractual Mowing/Horticulture-Village             |
| \$21,600         | Contractual Mowing/Horticulture-GPD Property        |
| <u>\$ 16,000</u> | Spring Cleaning                                     |
| <b>\$62,370</b>  | <b>TOTAL</b>  |
| \$ 2,370         | Plus Additional Fuel/Supplies to do In-House Mowing |
| <b>\$60,000</b>  | <b>NET SAVINGS</b>                                  |

## **Program and Rental Refunds from March 13 until May 1, 2020**

The following refunds below were generated by the Registration Department to date for this closure. The majority of these people had the refund be credited to their household account to be used toward a future program, or they used the refund to do virtual programming since we closed. The current liability on the books as of May 3 for credits to be used in the future is approximately \$47,000.

|          |   |
|----------|---|
| \$55,664 | Winter Programs                             |
| \$12,286 | Spring/Mid-Winter Programs                  |
| \$10,826 | Summer Camps                                |
| \$21,861 | Billed Programs (ELC and Daycare) for March |

Additionally, the District did not bill at all for April for ELC, Daycare, Fitness, and Kids Club (\$203,120), and will do the same for May.

## **Scenario #3 – No Summer Camp and No Beach**

When evaluating the potential financial impact of having no summer camp, and/or no or very limited beach operations, it is important to look at NET surplus/deficits, not GROSS revenues. To illustrate, for all summer camps, we budgeted \$808,960 in revenues, however we also budgeted \$443,020 expenses that would not be incurred. As such, the true lost monies we would realize would be the \$365,940 net.

Similarly, if we do not do any special events, given that we actually subsidize these events to the tune of \$46,378, we would actually SAVE those monies. In analyzing the beach/boating operation, we typically breakeven or operate at a deficit operation even in normal times. This year, we likely would see that with minimal Boathouse operations, we could likely reduce the budgeted deficit slightly this year due still receiving 50-60% of revenues while reducing the

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expenses for the reduction in services provided. As for the beach operations, depending on final operations and standards, and given that \$230,000 of the budgeted \$303,000 beach revenues are for daily fees and rentals which likely won't be possible this year, the deficit for the beach would definitely increase. By how much, that is not clear at this time.

| Glencoe Park District  |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |                     |   |
|--|---------------------|---------------------|---------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---|
| Fund Balance Projection - March 2020 thru Feb 2021                           |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |                     |   |
| COVID-19 Closure from Mar 13 thru May 31, 2020                               |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |                     | = Board approved to pay all FT and PT for scheduled hours |
| SCENARIO #1 - Daycare 75%/Boathouse,Beach,Camp 50%/Kids Club,ELC 75% in Fall |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |                     | =Unknown Decisions on Fund 65 and 69 Projects and Funds   |
| BEGINNING F/B, OPERATING   | \$7,724,843         | \$11,205,051        | \$10,942,561        | \$10,083,999       | \$8,124,394        | \$8,323,876        | \$9,066,826        | \$8,805,776        | \$8,603,676        | \$7,307,401        | \$6,994,851        | \$6,530,601        |                     | \$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                   | 2,500              | 5,000              | 10,000             | 15,000             | 20,000             | 20,000             | 20,000             | 15,000             | 15,000             | 145,720             | 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              | 105,000            | 105,000            | 105,000            | 140,000            | 140,000            | 140,000            | 140,000            | 140,000            | 140,000            | 1,351,117           | 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              | 50,000             | 25,000             | 10,000             | 0                  | 10,000             | 0                  | 0                  | 0                  | 0                  | 150,883             | 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)             | (385,000)           | 5,000              | 5,000              | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 0                  | 395,594             | 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>-\$175,647</b>   | <b>\$338,021</b>   | <b>\$1,305,577</b> | <b>\$1,486,950</b> | <b>\$346,700</b>   | <b>\$342,700</b>   | <b>\$280,700</b>   | <b>\$306,450</b>   | <b>\$391,200</b>   | <b>\$363,200</b>   | <b>\$9,603,424</b>  | <b>\$11,697,835</b> |   |
| <b>Expenditures:</b>   |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                     |                     |   |
| Salaries & Wages   | 229,085             | 221,995             | 228,000             | 240,000            | 350,000            | 240,000            | 240,000            | 228,000            | 228,000            | 228,000            | 350,000            | 228,000            | 3,011,080           | 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             | 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              |                    |                    |                    |                    |                    |                    |                    | 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              | 75,000             | 125,000            | 75,000             | 35,000             | 35,000             | 35,000             | 35,000             | 35,000             | 35,000             | 576,568             | 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>\$2,297,626</b> | <b>\$1,106,095</b> | <b>\$744,000</b>   | <b>\$607,750</b>   | <b>\$544,800</b>   | <b>\$1,576,975</b> | <b>\$619,000</b>   | <b>\$855,450</b>   | <b>\$552,000</b>   | <b>\$10,986,466</b> | <b>\$12,904,678</b> |   |
| Monthly Surplus/<Deficit>  | 3,480,208           | (262,490)           | (858,562)           | (1,959,605)        | 199,482            | 742,950            | (261,050)          | (202,100)          | (1,296,275)        | (312,550)          | (464,250)          | (188,800)          |                     |                     |   |
| <b>ENDING F/B-OPERATING</b>  | <b>\$11,205,051</b> | <b>\$10,942,561</b> | <b>\$10,083,999</b> | <b>\$8,124,394</b> | <b>\$8,323,876</b> | <b>\$9,066,826</b> | <b>\$8,805,776</b> | <b>\$8,603,676</b> | <b>\$7,307,401</b> | <b>\$6,994,851</b> | <b>\$6,530,601</b> | <b>\$6,341,801</b> |                     | <b>\$6,518,000</b>  |   |
| <b>FUND BALANCE as % of Total Expds LESS Interfund 65/69 TRF</b>             |                     |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    | <b>58.2%</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   | 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>\$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>\$11,894,557</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             | 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             |                    |                    |                    |                    |                    |                    |                    | 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             | 18,750             | 18,750             | 18,750             | 18,750             | 18,750             | 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>\$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>\$11,699,557</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%.

-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 (25%).

-REGULAR Salaries/Wages for June, July and Aug assume reduced Beach/Boat wages (25%).

-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 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 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                  | 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              |
| Program Fees:  |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | 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             |                    |                    |                    |                    |                    |                    |                    |                    |                    | 80,000              | 160,438             |
| 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>  |
| <b>FUND BALANCE as % of Total Expds LESS Interfund 65/69 TRF</b> |                     |                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    | <b>52.7%</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)                 | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>            | <u>0</u>           | <u>0</u>           | <u>0</u>           | <u>1,174</u>        |
| <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**

Projection assumes we will re-open on September 1. Daycare would run at 75% initially; Boathouse 50%; Beach and Camp would NOT run. 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 no Camp wages.

-REGULAR Salaries/Wages for June, July and Aug assume greatly reduced Beach/Boat wages (25%).

-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.

|  | 2/28/2019<br>ACTUAL<br>FUND BAL | 2/29/2020<br>Actual Audited<br>FUND BAL | 2/28/2021<br>PROJECTD<br>FUND BAL<br>with addl F/B | 2/28/2021<br>FUND BAL<br>as % of FY20/21<br>BUDGET | FY20/21<br>BUDGET |
|--|---------------------------------|---|--|--|-------------------|
| <b>CORPORATE FUND</b>                              |                                 |   |  |  |                   |
| Undesignated/Transfer to Capital Fund?             | \$779,228                       | \$747,826                               | \$657,230  | 21.5%  |                   |
| Designated - Medical Insurance Reserve             | \$13,000                        | \$12,000                                | \$12,000   | 0.5%   |                   |
| Designated-Corporate Operating Fund Bal (50%)      | \$1,424,600                     | \$1,314,588                             | \$1,530,539  | 50%  |                   |
| Addl Fund Balance Added-FY19/20                    |                                 |   | \$11,461   |  |                   |
| Designated-Future Capital                          | <u>\$300,000</u>                | <u>\$650,000</u>                        | <u>\$0</u>   |  |                   |
| <b>CORPORATE - TOTAL FUND BALANCE</b>              | \$2,516,828                     | \$2,724,414                             | \$2,211,230  | 72%  | \$3,061,078       |
| <b>RECREATION FUND</b>                             |                                 |   |  |  |                   |
| Undesignated/Transfer to Capital Fund?             | \$845,012                       | \$689,817                               | \$760,146  | 14%  |                   |
| Designated-Recreation Operating Fund Balance (50%) | \$2,409,419                     | \$2,469,266                             | \$2,626,658  | 50%  |                   |
| Addl Fund Balance Added-FY19/20                    |                                 |   | \$32,154   |  |                   |
| Designated-Future Capital                          | <u>\$700,000</u>                | <u>\$850,000</u>                        | <u>\$0</u>   |  |                   |
| <b>RECREATION - TOTAL FUND BALANCE</b>             | \$3,954,431                     | \$4,009,083                             | \$3,418,958  | 65%  | \$5,253,316       |
| <b>MINOR OPERATING FUNDS</b>                       |                                 |   |  |  |                   |
| SPECIAL RECREATION FUND                            | \$133,651                       | \$142,256                               | \$111,873  | 29%  | \$385,383         |
| PENSION/RETIREMENT FUND                            | \$227,252                       | \$198,124                               | \$181,824  | 44%  | \$410,000         |
| SOCIAL SECURITY/MEDICARE FUND                      | \$62,999                        | \$49,216                                | \$49,216   | 16%  | \$301,000         |
| BOND & INTEREST FUND                               | \$339,749                       | \$393,147                               | \$365,201  | 29%  | \$1,248,796       |
| LIABILITY INSURANCE FUND                           | \$136,264                       | \$163,331                               | \$142,883  | 80%  | \$178,195         |
| WORKERS' COMPENSATION FUND                         | \$36,140                        | \$38,792                                | \$32,432   | 65%  | \$49,560          |
| AUDIT FUND   | <u>\$8,913</u>                  | <u>\$6,480</u>                          | <u>\$2,630</u>                                     | 15%  | \$17,350          |
| <b>MINOR FUNDS-TOTAL FUND BALANCE</b>              | \$944,968                       | \$991,346                               | \$886,059  |  |                   |
| <b>SUBTOTAL - OPERATING FUNDS</b>                  | <b>\$7,416,227</b>              | <b>\$7,724,843</b>                      | <b>\$6,516,247</b>                                 |  | \$10,904,678      |
| <b>OTHER CAPITAL FUNDS:</b>                        |                                 |   |  |  |                   |
| CAPITAL PROJECTS FUND                              | \$283,323                       | \$224,088                               | \$91,877   |  |                   |
| MASTER PLAN CAPITAL FUND                           | \$1,397,893                     | \$1,496,547                             | \$5,807,129  |  |                   |
| SPECIAL TRUST FUND                                 | \$41,449                        | \$1,174                                 | \$0  |  |                   |
| IMPACT FEE FUND                                    | \$0                             | \$0                                     | \$0  |  |                   |
| Addl Fund Balance Added-FY19/20                    |                                 |   | \$50,364   |  |                   |
| <b>SUBTOTAL - CAPITAL FUNDS</b>                    | <b>\$1,722,665</b>              | <b>\$1,721,809</b>                      | <b>\$5,949,370</b>                                 |  |                   |
| <b>TOTAL - ALL FUNDS</b>                           | <b>\$9,138,892</b>              | <b>\$9,446,652</b>                      | <b>\$12,465,617</b>                                |  |                   |



Leading the Way to Risk  
Management Solutions

**TO:** Property/Casualty Executive Directors, Human Resources Department  
Heads, Claims Contacts and Safety Coordinators

**FROM:** PDRMA Claims and Legal Services

**DATE:** April 30, 2020

**RE:** Status of Workers' Compensation Law

There has been a flurry of activity over the past two weeks involving the Illinois Workers' Compensation Commission (IWCC) and changes to the workers' compensation (WC) law. After all the activity, the WC law is unchanged, and we are back to the status quo.

- During an unannounced meeting April 13, 2020, the IWCC adopted an emergency rule change. The change stated that emergency responders and front-line workers were entitled to a rebuttable presumption that a COVID-19 related illness arose out of, and in the course of, their employment, and the illness was causally related to their employment. This rule became effective April 13.
- After receiving pushback from many entities, the IWCC held a truncated advisory session April 15 and adopted a revised emergency rule to replace the April 13 one. The revision expanded the employees covered by the rebuttable presumption to include first responders and all "crucial personnel" identified in Section 1, Parts 7, 8, 9, 10, 11 and 12 of the Executive Order. This expanded definition took effect April 16.
- The Illinois Manufacturers' Association and Illinois Retail Merchants Association filed suit April 22 in Sangamon County Circuit Court against the IWCC and commissioner Michael J. Brennan seeking a temporary restraining order (i.e., an injunction) disallowing the emergency rule change.

- The Sangamon County judge granted the temporary restraining order April 24, suspending the emergency rule change, signaling a more permanent injunction could be likely in the future.
- Rather than litigate the issue, on April 27 the IWCC repealed the emergency rule changes that took effect April 16. This repeal ended, for now, rebuttable presumptions in COVID-19-related WC claims.

PDRMA and our outside WC defense counsel believe either the Illinois legislature will attempt to amend the Illinois Workers' Compensation Act or Governor Pritzker will issue an Executive Order to change the WC law to expand potential employer liability. This remains a fluid situation, and we will provide updates as soon as possible if/when there are significant changes.

Despite the uncertainty in WC law, we encourage members to maintain good risk management practices including:

- Consider whether telework is available for employees.
- Evaluate whether you need employees to perform an essential service/function to maintain minimum basic operations before having them come back to work on-site.
- Implement safety measures to minimize the likelihood of COVID-19 transmission (e.g., enforce sick policies, encourage proper hygiene, remind employees of signs/symptoms of COVID-19, require social distancing, assign one employee per vehicle/piece of equipment when possible, allow employees to wear face coverings, provide respirators/PPE when required, follow other CDC/IDPH recommendations, etc.) before/as employees return to work on-site.

Your agency should submit an **Employee Injury Report** (Form 04) to PDRMA if:

- An employee claims to have become ill due to work (including with COVID-19).
- An employee asks for or demands WC benefits regarding an illness (including COVID-19).
- You have a reasonable belief the employee contracted the illness at work (e.g., a park district police officer responded to a medical emergency involving an individual with COVID-19).

As always, do not promise WC coverage to an employee for a particular illness and direct questions about specific WC claims to the appropriate PDRMA claim handler. Submit your agency's Employee Injury Reports to PDRMA as soon as practicable using either our online reporting system or email them to [newclaims@pdrma.org](mailto:newclaims@pdrma.org).

- The most uncertain situation is when an employer offers work to a past employee who had worked 30 working days with the employer and had a disqualification for a voluntary quit, and the employer then revokes the new offer. IDES has indicated informally that, in such a situation, it may remove the disqualification for the previous voluntary quit, and the agency may treat the work offer as if the applicant has requalified. In other words, IDES may award state UI benefits and may view the agency as the chargeable employer.
- IDES has not ruled out a change in state law or rules on this topic in the future.

With that background, members currently have two options:

1. Continue with hiring (though it is still advisable to include information in the offer letter conditioning the offer, among other things, on the business needs of your agency). However, until we see how IDES treats these UI claims, we cannot say with 100-percent certainty how it will treat UI benefits for revoked offers.
2. Wait to give any conditional offers – especially to individuals who may have worked with the agency previously – until we start to see how IDES treats these UI claims. Under this option, your agency would do all of the things it would usually do prior to a conditional offer (e.g., application, interview, basic reference checks). The agency would then wait until closer to the season to give a conditional offer and do all other post-offer, pre-employment steps (i.e., giving a conditional offer, doing a criminal background check, doing pre-employment drug testing, etc.).

## RESOURCES

For additional information on UI benefits, please contact Unemployment Consultants, Inc., at 847.670.0590. For legal advice, please contact your agency's corporate counsel or PDRMA's Legal Services. These resources may answer your questions regarding UI benefits:

- [IDES Website](#).
- [Unemployment Insurance Benefits Handbook \(IDES\)](#).
- [Illinois Unemployment Insurance Act](#).
- [Regulations for Illinois Unemployment Insurance Act](#).
- [CARES Act](#).
- [DOL Unemployment Insurance Program Letter 14-20](#), which provides a helpful overview of the various programs established by the CARES Act.
- Two [PDRMA](#) resources are the **Managing Unemployment During the COVID-19 Pandemic** webinar (recorded March 27) and the **Unemployment Compensation Insurance Program Fact Sheet**. (March 27, 2020). You can search for either by name on the website. Please keep in mind the webinar predates the CARES Act and guidance that has come after that date.



## **COVID-19 Unemployment Insurance FAQs**

*Carol Gabrielson at Unemployment Consultants, Inc., (UCI), along with PDRMA's Legal Services collaborated to answer the recurring questions they receive related to COVID-19 changes to Unemployment Insurance guidelines. This document does not constitute tax advice and does not replace legal advice tailored to your agency. Please note these laws change frequently, and these answers are based on guidelines in place on the date of publication. For where to direct specific questions, see the end of this document.*

### **CARES ACT**

On March 27, 2020, the federal government passed its third stimulus bill relating to the COVID-19 crisis, called the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020, Public Law 116-136. This legislation is expansive, and these FAQs do not attempt a comprehensive review of the act; they focus only on unemployment insurance (UI).

#### **Q: Can local governmental entity employers get some or all UI payments reimbursed?**

A: Yes, for entities that use the reimbursable method for handling UI claims, but not for employers using the taxable method. See CARES Act at Section 2103(b). The CARES Act provides 50-percent reimbursement to governmental entities of the weekly UI benefits paid to employees due to COVID-19 during the period from March 13 to Dec. 31, 2020. Illinois Department of Employment Security (IDES) has not determined exactly how this reimbursement process will work. Based on informal discussions with IDES, it is unclear whether the full UI bill initially will go to employers, which the federal government then will reimburse directly or if IDES will only bill employers for 50 percent of the UI benefits, and the state will seek reimbursement from the federal government for the remaining 50 percent. IDES has indicated it would prefer the former method, so governmental employers should expect a bill for the complete weekly benefit amount (WBA) and to have to get UI benefits reimbursement from the federal government. If UI benefit payments become problematic for your agency, IDES has payment plans available.

#### **Q: How can I estimate the state UI WBA an employee receives while collecting UI?**

A: The state UI WBA is a preset **percentage of an employee's average weekly wage (AWW)**. See 820 ILCS 405/401. The WBA considers all wages paid by all employers in the base period, not just for your agency. In other words, if an employee has a second job and/or earned more money at a prior job before coming to your agency, you may not be able to predict WBA accurately.

To estimate the AWW, you must look at the wages for the four quarters in the base period; the base period for this quarter is January 2019 through December 2019. You calculate AWW by: (1) identifying the two highest base period quarters; (2) adding together the total wages paid in these two quarters; and then (3) dividing that amount by 26 (i.e., the number of weeks in the two quarters).

The WBA is then based upon the preset percentage of the AWW calculated above:

- A single employee or employee with a working spouse will collect 47 percent of her AWW as WBA, not to exceed the maximum (for state UI benefits) of \$484 per week.
- An employee with a nonworking spouse will collect 56 percent of her AWW as WBA, not to exceed the maximum (for state UI benefits) of \$577 per week.
- An employee with a dependent child will collect 64.7 percent of her AWW as WBA, not to exceed the maximum (for state UI benefits) of \$669 per week.

To qualify for the maximum WBA under Illinois state law, the two quarters of wages in the base period need to be \$26,741.00.

***Q: I've heard about an additional or supplemental \$600 per week UI payment to the state UI WBA; will the government charge my agency for that payment?***

A: No. Please see the next question and answer.

***Q: Can employees really make more money receiving UI benefits than if they keep working?***

A: Yes, potentially. The CARES Act established the Federal Pandemic Unemployment Compensation program (FPUC), which (among other things) provides a \$600-per-week additional payment to employees receiving state UI benefits through July 31, 2020. See CARES Act at Section 2104(b)&(d). On April 4, 2020, the U.S. Department of Labor (DOL) issued [Unemployment Insurance Guidance Letter 15-20](#), which confirmed the federal government fully funds the \$600-per-week payment, and states may not charge employers for FPUC payments. On March 31, 2020, [IDES clarified](#) the "test" for whether an employee receives the FPUC payment is whether she made at least \$1 in state UI benefits in that week.

Example: Assume your agency has furloughed or laid off an employee whose two highest quarters in the applicable base period equal \$15,000. The employee's AWW is \$577.92, which is the amount she makes on average per week from working. Taking both state UI and the FPUC benefits into account, the employee's current total UI benefits would be \$872 for a single employee or married employee with working spouse (\$272 in state UI **plus** \$600 in FPUC benefits); \$925 for an employee with a nonworking spouse (\$325 in state UI **plus** \$600 in FPUC benefits); or \$976 for an employee with child dependents (\$376 in state UI **plus** \$600 in FPUC benefits). Through July 31, 2020, this employee would make more money from UI benefits than from working.

***Q: Are employees entitled to UI benefits after 26 weeks?***

A: Yes. Traditional Illinois state law provides for up to 26 weeks of UI benefits. See 820 ILCS 405/607. The CARES Act establishes a Pandemic Emergency Unemployment Compensation (PEUC) program that provides an extension of UI benefit payments up to an additional 13 weeks after exhausting state UI benefits. That brings total UI benefits to a potential maximum of 39 weeks. See CARES Act at Section

2107. The federal government fully funds PEUC benefits, and they are only available to states that enter into a written agreement with the federal government, as Illinois has. IDES has stated it will have this program running in late April.

***Q: Is my agency going to be “on the hook” for UI benefits for independent contractors?***

A: Not if the independent contractor (IC) is properly classified. Through its Pandemic Unemployment Assistance program (PUA), the CARES Act provides up to 39 weeks of UI benefits to individuals formerly not entitled to state UI benefits, such as ICs, self-employed individuals, individuals without sufficient work histories and many other classes of employees not covered by the state UI system. See CARES Act at Section 2102. The federal government funds PUA benefits, not the employer.

However, if an IC lists your agency as an “employer,” IDES will examine whether the individual is properly classified by asking whether (1) the individual has been and will continue to be free from control or direction over the performance of such services, both under his contract of service and in fact; (2) such service is either outside the usual course of the business for which such service is performed or that such service is performed outside of all the places of business of the enterprise for which such service is performed; and (3) such individual is engaged in an independently established trade, occupation, profession, or business. See 820 ILCS 405/212. If an IC has been misclassified, an agency may be exposed to state UI (among other) liability. If an IC applies for UI benefits and claims your agency is an “employer,” you should (1) gather the individual’s written IC agreement, certificate of insurance and any additional documentation to support your agency treated the individual as an IC rather than an employee and (2) contact UCI as soon as possible and provide the information and documentation.

***Q: When will employees begin to receive UI benefits under the state and federal UI benefits?***

A: Unknown. In March and early April 2020 alone, IDES received well over a half million requests for UI benefits; more than in all of 2019. The state must set up a new system for handling the coordination of federal UI benefits. As a result, IDES was initially overwhelmed. While there has been significant improvement in IDES’s website, responsiveness and lag in paying UI benefits, it is prudent for employers not to make promises to employees, since IDES controls the process.

***Q: Should the agency advise employees on UI benefits issues or calculations?***

A: No. Employers should provide basic, fact-based information to employees filing for UI benefits when requested, such as date of hire, date of separation or furlough, reason for separation or furlough and/or pay records. Employers can provide fact sheets from reliable sources like IDES or DOL. However, employers should be cautious not to provide legal advice about whether an employee should or should not apply for UI benefits or how employees should answer specific questions IDES asks. The agency should direct employees with questions to IDES.

***Q: Is there a specific way I should recall furloughed or laid off employees to end UI benefits?***

A: Yes. IDES views an offer of work as ending UI benefits only if the agency talks with the employee or sends a certified letter to the employee; an email or voicemail message will **not** end UI benefits. When you are ready to recall employees, email or leave a message for your employees and give a deadline of 48 hours for them to contact you to accept or refuse the job. If an employee does not respond, your agency should send a certified letter in the U.S. mail to the employee that includes the date of work offer; date work is to begin; job title and duties; hours and day of work; rate of pay; and location of work assignment. If an employee refuses work or does not respond, please contact UCI immediately and provide this certified letter as a timely protest needs to be issued to deny UI benefits for the refusal.

***Q: Do I have to give employees any documents regarding UI benefits when my agency furloughs or lays them off?***

A: Yes. In Illinois, furloughed or laid off (or terminated) employees should receive a pamphlet called [What Every Worker Should Know About Unemployment Insurance](#).

***Q: If my agency makes a conditional offer of employment to an applicant and then ultimately revokes it, (a) is that applicant entitled to UI benefits and (b) can the agency be a “chargeable employer” liable for UI payments?***

A: It depends. Under traditional Illinois state law, giving a conditional offer of employment and revoking it prior to the employee starting would not trigger UI payments. However, an exception exists in a rehire situation where the agency was the last chargeable employer, and the employer cannot prove a voluntary quit, discharge for cause or other triggering event that would allow the employer to contest UI benefits.

This general principle is still true, but the PUA in the CARES Act expanded eligibility for individuals not traditionally covered by state UI systems including an individual who “was scheduled to commence employment and does not have a job or is unable to reach the job as a direct result of the COVID–19 public health emergency.” See CARES Act at Section 2102(a)(3)(A)(ii)(I)(gg). PUA benefits funded by the federal government are premised upon the impacted individual having exhausted all state UI benefits and/or not being eligible for state UI benefits. As a result, Illinois state law and IDES still determine when to award state UI benefits and which employer is the chargeable employer in each situation.

According to informal conversations with IDES, its current position regarding revoked offers of employment is:

- It likely will grant the employee state UI benefits and find the employer chargeable if the employer offers work to a past employee who had worked 30 working days with the employer and had no prior disqualification for a voluntary quit or discharge for cause.
- It likely will not charge your agency if it offers work to an individual who has never worked for the agency and revokes the offer, and either the prior chargeable employer or the federal government under the PUA program will pay UI benefits (if owed).

# **V. Discuss Boating and Swimming Beach Operations**

Glencoe Park District  
May 5, 2020 Committee of the Whole Meeting

# Glencoe Swimming Beach

Summer 2020

Enriching lives and creating memorable experiences.



# Two Questions to Consider

Are you ok with selling beach passes if swimming is not allowed for a partial or full season based on the Executive Order?

If swimming is allowed, should we have lifeguards?

Are you ok with selling beach passes if no swimming will be allowed

If no...

Staff believes it will be impossible to manage crowds with Park Ambassadors

therefore,

close the beach and fence off for any use.



# Are you ok with selling beach passes if no swimming will be allowed

If Yes..

Beginning May 22, allow access to the beach with the purchase of a season pass only.

Allow unrestricted free use of the beach for walking/running from sunrise to 9:00am.

Clear off the beach.

Clean and open the beach from 9:00am to sunset

(See Memo for Plan of Action)

# If swimming is allowed should we have lifeguards?

If No...

1. Due to close proximity to the “victim” and lack of appropriate PPE in water/beach recues, it is difficult to keep lifeguards safe from exposure to the COVID-19 virus.
2. We cannot begin to train lifeguards until the Stay in Place Order and Social Distancing Mandates are lifted.

In addition, in the past we have allowed swimming without a lifeguard before and after posted hours and off season.

# If swimming is allowed should we have lifeguards?

## If Yes...

There would be a minimum of a 2-3 week lag between the swimming ban being lifted and staff being trained. Is the Board prepared to tell the community no swimming during the lifeguard training period?

In addition, due to the perceived safety threat, it may be difficult to find staff willing to serve as lifeguards.

# MEMORANDUM

**TO:** Board of Park Commissioners  
**FROM:** Lisa Sheppard, Executive Director  
**CC:** Department Heads  
**SUBJECT:** Glencoe Beach  
**DATE:** May 5, 2020

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## **Boathouse**

Per Executive Order 2020-18, boating is allowed with no more than two individuals.

Plan of Action: Open the boating beach for boating under the two or less restriction with operations modifications on May 9, 2020.

### Modifications:

- Continue to follow SIP and Social Distancing Mandates
- No boater assistance in the water
- Boater surveillance from chair only
- Limited boater assistance to get boats to the water's edge to ensure no contact with boaters
  - Request Boaters contact staff if they would like boats moved in the morning
- No boater access to boathouse
- Restroom open in boathouse
  - Follow DCEO restrooms standards as recently published for golf courses.
  - Install locks on bathroom doors into the boathouse
  - Install claw hooks on the door to minimize hand contacts with handles
  - Clean bathrooms twice a day, add a sign to "use at your own risk" and "wash hands after use"
  - Install automatic flushers
- Advise boaters that a VHF radio is highly recommended
- Create a drop off schedule for boaters delivering boats to beach at the start of the season
- No boat rentals
- No regattas, club socials, or barbeques
- No changes in facility hours

## **Swimming Beach**

Objective: Manage crowds, facilitate social spacing, minimize staff exposure, and support contact tracing

### **Two Questions to Consider**

1. Are you ok with selling beach passes if swimming is not allowed for partial or the full season based on Pritzker's Executive Order? (see PowerPoint)
2. If swimming is allowed, should we have lifeguards? (see PowerPoint)

Plan of Action, if the Board decides to sell beach passes:

- Beginning May 22, allow access to the beach with the purchase of a season pass only
- Allow unrestricted free use of the beach for walking/running from sunrise to 9:00am
- Season pass holders hours of operation from 9:00am-9:00pm (sunset)

# MEMORANDUM

- Season pass holders can buy 10 guest passes per family.
- To prevent large gatherings on the beach after hours, post signs that say: “Beach Closed at Sunset - No Trespassing - Violators will be ticketed”
- Season pass sales at Takiff or online only
- Allow no daily admissions due to the inability to contact trace, increased exposure to staff, and the ability to limit capacity to allow for social distancing.

Modification I: Stay In Place Order is still in effect, and no swimming is allowed

- No more than six people can gather
- No swimming
- Playground and spray area closed
- Porta-potties open
- Beach house open but showers closed
- An adult must accompany Children 12 and under
- No groups or external day camp groups
- No group exercise classes
- Guests must wear masks while walking to their spot.
- Monitor social spacing
- No rentals
- No concessions available
- No volleyball

Modification II: Stay In Place Order is lifted/modified and swimming is allowed

- If swimming is allowed, the Board and staff will determine if the Park District should have lifeguards.
- An adult must accompany Children 12 and under
- No groups larger than 6 people or based on current guidelines
- No groups or external day camp groups
- Modify the swim area: less deep and wider along the shoreline to encourage social distancing
- Sun shelter rentals available, but limit the amount of people (only one table)
- Cancel trellis rentals
- No concessions available vending machines only
- No volleyball
- If playground ban is lifted open playground and spray ground.
- Possibly extend the season into September

Details staff are exploring:

- Place 12’ marks on both the park and hazel ramps with parking lot line markers to show social distancing mandates
- Separate the bathroom lines and do not allow the public into the middle of the beach house
- Women’s restroom to the left by steps and men’s restroom to the right
- Fence off either side of the front desk for “staff only” zones
- Look at vending machine options and water fountain options
- All staff supplied with new PPE for each shift (gloves, masks, sanitizer for work stations).

# MEMORANDUM

- Cleaning schedules with parameters set for the bathrooms at beach house and boathouse.
- Bathroom attendant allowing only 1 in and 1 out (family) on busy days.
- Close shower stalls for the summer and explore outdoor shower
- Disconnect interior and exterior water fountains, explore alternate water fill station
- If we lifeguard, utilize both guard chairs within 5-6' of each other and alternate changes, so there is not contact or cross-contamination on the chair. The guard would then be responsible for cleaning their chair thoroughly with a germicidal cleaner.
- Eliminate courtesy cart for the summer and create ADA specific procedures
- Pack it in, pack it out - Supply garbage bags to patrons, but do not remove garbage cans.
- Must create a household. Must pay non-resident rates if they buy a pass online until address verification happens and then will be refunded the difference.

# **VI. Discuss Options to Open Park Amenities such as Tennis and Disc Golf**

Glencoe Park District  
May 5, 2020 Committee of the Whole Meeting

# MEMORANDUM

**TO:** Board of Park Commissioners  
**FROM:** Lisa Sheppard, Executive Director  
**CC:** Department Heads  
**SUBJECT:** Sports Courts: Tennis, Disc Golf, Basketball  
**DATE:** May 5, 2020

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## Outdoor Sports Courts

At the start of Shelter in Place, we closed our sports courts which, included tennis, basketball, and disc golf because, despite signage and verbal warnings, non-family members were participating in group activities on courts and were not obeying the social distancing mandate. It was becoming a burden on Public Safety to try to enforce, taking their attention away from more pressing matters. We decided it is better to err on the side of safety than being sorry that more residents contract COVID-19.

Now that the weather is improving, and the Park Ambassador program is in place, we are considering opening Disc Golf and Tennis.

## Disc Golf

Executive Order 2020-18 now allows golf to take place with certain social distancing precautions put in place. Staff believes that with similar rules, disc golf could be reopened. The rules would be posted at the start of the disc course. The rules would include no more than two players at each "hole" staggered 15 minutes apart. We would recommend that players use hand sanitizer after retrieving the disk from each hole. The risk could be that groups of people play and ignore social distancing mandates. Similar to group play in parks, Park Ambassadors and Public Safety could break up any group play if observed.

## Tennis

The USTA believes that tennis if played correctly, can be an excellent opportunity for individuals to relieve stress, socialize with others, and provide much-needed exercise. Of primary importance is taking every precaution to help keep all participants safe. Because tennis does not require any direct person-to-person contact, players can enjoy the many physical and mental benefits that tennis offers so long as you practice social distancing by keeping six feet apart from other players to ensure you are in a safe exercise environment and follow other safety recommendations included below.

Although there is no specific evidence that tennis balls can spread COVID-19, we know that contamination by respiratory droplets from an infected person can potentially survive on hard surfaces up to three days. If individuals choose to play tennis, it is recommended that they practice these safety tips and recommendations.

If we open tennis courts, we are aware that the area may be used for other purposes, and that signage does not stop that unauthorized use.



# MEMORANDUM

## Plan of Action:

### Option 1:

- Open tennis courts
- Take nets out of middle courts to facilitate social distancing (if only two courts take one net down)
- Singles play only
- Post signs that courts can only be used for tennis
- Post signs about the “preparing to play” guidelines suggested by USTA. (see below)
- Similar to group play in parks, Park Ambassadors and Public Safety could break up any group play if observed.

### Option 2:

- Open Watts tennis courts during set playtimes with a Park Ambassador assigned to monitor court usage
- Consider having individuals schedule court times
- Singles play only
- Take nets out of middle courts to facilitate social distancing
- Lock courts when the Park Ambassador is not there to enforce rules
- Post signs about the “preparing to play” guidelines suggested by USTA (see below)

## **PREPARING TO PLAY 9 (recommendations from USTA) BEFORE YOU PLAY**

Arrange to play only with family members or others who live in your household or with individuals who are considered to be low risk.

Do not play if any participants:

- Are exhibiting any symptoms of the coronavirus: mild to severe respiratory illness with fever, cough and difficulty breathing, or other symptoms identified by the CDC.
- Have been in contact with someone with COVID-19 in the last 14 days.
- Are a vulnerable individual and your state and region is in Phase One or Phase Two. A vulnerable individual is an elderly individual and/or an individual with serious underlying health conditions, including high blood pressure, chronic lung disease, diabetes, obesity, asthma and those whose immune system is compromised such as by chemotherapy for cancer and other conditions requiring such therapy. (For states and regions in Phase Three, a vulnerable individual can resume public interactions, including playing tennis, but should practice physical distancing.)

## **PREPARING TO PLAY**

To protect against infections:

- Wash your hands with a disinfectant soap and water (for 20 seconds or longer), or use a hand sanitizer if soap and water are not readily available, before going to the court.
- Clean and wipe down your equipment, including racquets and water bottles. Do not share racquets or any other equipment such as wristbands, grips, hats and towels.
- Bring a full water bottle to avoid touching a tap or water fountain handle.
- Use new balls and a new grip, if possible.
- Consider taking extra precautions such as wearing gloves.
- If you need to sneeze or cough, do so into a tissue or upper sleeve.

# MEMORANDUM

- Arrive as close as possible to when you need to be there.
- Avoid touching court gates, fences, benches, etc. if you can.

## WHEN PLAYING

- Try to stay at least six feet apart from other players and do not make physical contact with them (such as shaking hands or a high five).
- Consider not playing doubles, which could lead to incidental contact and unwanted proximity. If you do play doubles, avoid all incidental contact, NO Bryan Brothers Chest Bumps and NO whispering to each other from a close distance to strategize.
- Avoid touching your face after handling a ball, racquet or other equipment and wash your hands promptly if you have touched your eyes, nose or mouth.
- Avoid sharing food, drinks or towels
- Use your racquet/foot to pick up balls and hit them to your opponent and avoid using your hands to pick up the balls.
- Stay on your side of court and avoid changing ends of the court
- Remain apart from other players when taking a break
- If a ball from another court comes to you, send it back with a kick or with your racquet.

## AFTER PLAYING

- Leave the court as soon as reasonably possible
- Wash your hands thoroughly or use a hand sanitizer after coming off the court.
- Do not use the locker room or changing area and shower at home.
- No extra-curricular or social activity should take place and no congregation after playing.
- All players should leave the facility immediately after play.

## USE FOUR BALLS OR SIX BALLS

Although unlikely, it's possible that a tennis ball can transmit the COVID-19 virus, as virtually any hard surface can transmit the disease. So here are extra precautions to stay safe when playing tennis:

- Open two cans of tennis balls that do not share the same number on the ball.
- Take one set of numbered balls and have your playing partner take a set of balls from the other can.
- Proceed with play, making sure to pick up your set of numbered balls only, should a ball with the other number wind up on your side of the court, do not touch the ball with your hands, use your racquet head or feet to advance the ball to the other side of the court.

## **VII. Schedule Special Committee of the Whole Meeting for May 12 to Discuss Camp**

### **No Documents**

Glencoe Park District  
May 5, 2020 Committee of the Whole Meeting

## **VIII. Other Business**

Glencoe Park District  
May 5, 2020 Committee of the Whole Meeting

# MEMORANDUM

**TO:** Board of Park Commissioners  
**FROM:** Lisa Sheppard, Executive Director  
**SUBJECT:** Recommendation for Park District and Village Co-sponsored Special Events  
**DATE:** May 5, 2020

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In response to the rapidly evolving COVID-19 environment, the Park District has been continually evaluating and implementing measures as needed to protect and uphold the safety and wellbeing of Glencoe residents during this challenging time.

Following Governor Pritzker's March 9 State of Emergency declaration related to the COVID-19 pandemic, the Governor's subsequent Executive Orders enacting and extending the Illinois Stay at Home Order through at least the end of May, and guidance from medical experts, our Park District staff has evaluated the health and safety implications of hosting Glencoe's summer events as originally planned. The Village, in partnership with the Glencoe Historical Society, has already made the difficult decision to cancel the Village's annual in-person Memorial Day Ceremony at Veterans Memorial Park and instead host a virtual event on Monday, May 25.

The Chicago Botanic Garden in Glencoe is closed, and on May 1, Ravinia Festival in Highland Park canceled the entire 2020 summer season at the outdoor concert.

As summer approaches, Park District and Village staff have and will remain in continual communication regarding combined Glencoe 2020 summer events, particularly those for which the Park District and Village share planning responsibilities.

Several considerations have been explored in developing these recommendations, including:

- Difficulties determining how to effectively manage small/medium/large-sized groups with proper social distancing standards in place
- General site logistics
- Placing community members and Park District staff in dangerous or unsafe conditions of managing crowds
- Difficulties securing vendors to service special events

Given the above considerations, staff will be making the following changes on the following joint Special Events:

- **Movies on the Green**  
Together with the Village, Library, and Chamber (with whom the Park District shares planning responsibilities), staff recommends canceling all three 2020 Movies on the Green (MOTG) screenings on Wyman Green on Fridays June 19, July 17, and August 14. Staff will work with sponsoring organizations to discuss an alternative, if possible.

# MEMORANDUM

- Fourth of July Celebration

Glencoe's annual Fourth of July Celebration is a multi-faceted, day-long event the Park District plans in partnership with the Village, with activities for residents of all ages beginning at 8:00am and continuing into the evening past 9:00pm. The enhanced 2019 Fourth of July Celebration in honor of Glencoe's Sesquicentennial featured an expanded parade, Party in the Park, and fireworks show, drew a significantly larger number of attendees than in years prior. It was expected that many of these additions would be carried forward this year.

Staff has carefully considered what safe modifications may be feasible for event activities; however, both Park District and Village staff recommend the cancellation of all Glencoe Fourth of July activities on Saturday, July 4 out of an abundance of caution for the overall health and safety of Glencoe residents, staff and event volunteers. Last year, the Park District and Village split the cost of Glencoe's annual fireworks show, and the deposit for this year's fireworks display can be applied to Glencoe's Fourth of July Celebration in 2021. This \$5,000 cost (50% of the deposit) for the Village would be incurred this year, but applied to next year's show.

Already, the Villages of Northbrook, Lake Bluff, Wilmette, and Lincolnshire, as well as the City of Highland Park, have canceled their 2020 Fourth of July celebrations. Staff has been in continued communication with other surrounding communities and anticipates that additional municipalities will also announce Fourth of July event cancellations soon.

Staff is looking at ways of possibly offering some virtual opportunities on that day.

- Glencoe Festival of Art

Village staff has been in communication with the Glencoe Festival of Art planners, Amdur Productions, about the possibility of rescheduling the July 25-26 Festival to October 17-18. Amdur Productions has indicated a willingness to continue working with the Village and towards holding the event in October.

- Meet the Machines

Staff has been in communication with the Village about Meet the Machines, an annual event for Glencoe families that allows young children to explore both Park District and Village vehicles and equipment. The event is currently scheduled for Saturday, July 18. The event requires close contact between staff and event participants, particularly if an individual needs assistance getting into/out of a vehicle. In addition, there are a lot of touchpoints on the vehicles that would not be feasible to clean between each child. As a result, the Park District is canceling the event at this time.

- Glencoe Chamber of Commerce Events

Each summer, the Glencoe Chamber of Commerce holds a weekly Glencoe French Market every Saturday on Wyman Green, starting in June and concluding early October. In addition, the Chamber also hosts the annual Sidewalk Sale in downtown Glencoe, currently scheduled for June 26 and 27.

# MEMORANDUM

The Chamber informed the Village that the Chamber's market manager is unable to host the Glencoe French Market for the 2020 season. As a result, the Chamber stated that the French Market would not be taking place this summer. The Chamber intends to explore alternative possibilities when resuming in summer of 2021.

## RECOMMENDATION

Following Governor Pritzker's State of Emergency declaration related to the COVID-19 pandemic, the Governor's subsequent Executive Orders enacting and extending the Illinois Stay at Home Order through at least the end of May and guidance from medical experts, Park District staff recommends canceling and/or rescheduling 2020 Park District/Village-sponsored events to protect the health and safety of Glencoe residents.

Staff has canceled all Park District special events that have occurred since the Stay in Place Order was put into effect until May 31. We will be evaluating each event and making decisions on them as the summer progresses. In the meantime, staff has been creative in developing virtual events such as Family Game Night.