



1000 W. CENTRAL ROAD
MOUNT PROSPECT, ILLINOIS 60056
SPECIAL BOARD MEETING

MEMO TO: MT. PROSPECT PARK DISTRICT
BOARD OF COMMISSIONERS
PRESS
PUBLIC

FROM: STEVE KURKA, PRESIDENT

DATE: NOVEMBER 13, 2020

RE: SPECIAL PARK BOARD MEETING (Remote or Board Room)
NOVEMBER 18, 2020 - 6:30 PM
CENTRAL COMMUNITY CENTER
1000 W. CENTRAL, MOUNT PROSPECT, IL

To attend remotely, you may join the Zoom meeting:

<https://us02web.zoom.us/j/84108738854?pwd=Q01pM0dpVTdydHRsYjgzWjdFOVYzZz09>

Meeting ID: 841 0873 8854

Passcode: 943078

Phone Number: +1 312 626 6799

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

CHANGES OR ADDITIONS TO AGENDA



1000 W. CENTRAL ROAD
MOUNT PROSPECT, ILLINOIS 60056
SPECIAL BOARD MEETING

APPROVAL OF AGENDA

PUBLIC COMMENT

NEW BUSINESS

A. FY 2021 Proposed Operating Budget

- Director of Administration-Overview of FY 2021 Proposed Budget
- GAI-Presentation of FY 2021 Proposed Budget

ADJOURNMENT



MEMORANDUM

To: Mt. Prospect Board of Commissioners

From: George Giese, Director of Administration
Lee Howard, CPA, Accounting

Date: November 18, 2020

Re: Proposed Budget – Fiscal Year 2021

C: Jim Jarog, Executive Director

SUMMARY & BACKGROUND:

Annually in November, staff presents the budget in draft form to the Board of Commissioners. Despite 2020 being unlike any year prior, we are following this same practice for the November meeting - with significant changes that we will explain tonight.

In a normal year, the budget presented in November to the Park Board is very close to the budget ultimately approved by the Board in March, with some revisions as necessary. For FY 2021 and the uncertainties of COVID-19, staff must adjust the process and prepare for multiple scenarios - one for a year closer to the historical norm, and one for a year still challenged by the restrictions and losses imposed by COVID-19.

The budget before the Board tonight represents a traditional budget for FY 2021, with full revenues and expenses for the Park District to operate as it has for years - this includes full operation of facilities, outdoor pools, programs and special events. Most budgets align with the original 2020 amounts in place before the onset of COVID-19, as they were reflective of past performance and history. Known changes to the budget, such as permanent employment reductions, have been accounted for - as you see in the draft budget, full-time salaries (-8%) and benefits (-1%) are reduced accordingly.

An important thing to note is that the Park District's budget can and will change significantly in the months to come before ultimate approval in March. However, the normal budgeting process

is still required in order for the District to arrive at a full appropriation should restrictions lift and recreational life return to historical normalcy. Without a full appropriation, the Park District will not have the legal spending authority required to operate to the fullest extent in 2021, should the environment allow for it.

The DRAFT Budget & Appropriation Ordinance (B&A) included for Board review is the first step in this process, with budget and appropriations for full operation in 2021. As a reminder, traditional appropriations are 10% higher than budget amounts to allow for spending flexibility should the need arise. Moving forward, Park District staff will adjust budget amounts as necessary in the coming months - but the original appropriations will remain. The tentative B&A Ordinance will not go out for public inspection in December as usual, but instead will be made available in January or February when more information is known and changes are made. This will ensure that the public receives the most accurate budgetary information, as many changes are expected between November and the early months of 2021 depending on circumstances.

As a point of emphasis - should final budget amounts be adjusted down in light of COVID-19 restrictions and expectations into 2021, staff will adhere to those reduced budgets accordingly despite the full appropriation. Staff is also prepared with a variety of strategies to continue weathering the budgetary storm imposed by the pandemic and its dramatic impact on revenues and expenses.

BUDGET TIMELINE:

- **November Special Meeting** - Presentation of DRAFT B&A for full operations in 2021.
- **January/February Regular Meetings** - Presentation of updated tentative B&A reflecting modified budget amounts - full appropriation to remain. Changes from the DRAFT B&A discussed.
 - The final, tentative B&A will be made available for public inspection at least 30 days prior to requested passage at the March Regular Meeting.
- **March Regular Meeting** - Board of Commissioner approval requested of final B&A with modified budget amounts and full appropriation.

DOCUMENTS INCLUDED:

Information and documents included for Board review are meant to provide a summary of the FY 2021 operating budget (currently in full form), including:

- DRAFT Tentative Budget and Appropriations Ordinance
- Budget Summary - All Operating Funds
- Budget Summary - Recreation Fund by Department



**MOUNT PROSPECT PARK DISTRICT
SUMMARY - ALL OPERATING FUNDS
2021 PROPOSED BUDGET**

	CORP	REC	LIAB INS	SOC SEC	NWSRA	IMRF	CONSERV	PAV/LIGHT	DEBT SERV	INT SERV	NON BOND GOV DEALS	2021 BUDGET	2020 BUDGET	% Change
Beg Balance	1,008,139	1,134,231	9,955	98,823	931,701	52,389	371,645	24,128	432,470	52,305		4,115,786		
REVENUES:														
Property Taxes	2,329,425	1,373,566	700,400	489,250	690,276	875,500	784,484	87,718	3,402,627			10,733,246	10,652,978	1
Replacement Taxes	75,000	95,000										170,000	170,000	-
Rental	56,566	620,287					78,917					755,769	755,769	0
Passes/User Fees		870,964										870,964	870,964	(0)
Daily/User Fees		1,166,652										1,166,652	1,166,652	(0)
Program Fees		3,412,432					62,689					3,475,121	3,475,121	-
Concession Sales		138,335					29,191					167,526	185,166	(10)
Corporate Sponsors		22,250										22,250	22,250	-
V/MC Other	152,266	(76,574)									130,000	205,692	131,692	56
Interest	11,265											11,265	11,265	-
Int Proj Charges										331,294		331,294	331,294	-
Bond Proceeds									1,824,311			1,824,311	1,708,040	7
Total Revenue	2,624,522	7,622,912	700,400	489,250	690,276	875,500	955,281	87,718	5,226,938	331,294	130,000	19,734,090	19,481,191	1
% Inc. of 2020 Budget	(0)	(0)	0	0	0	0	0	0	4	0	132	1		
EXPENDITURES:														
Full Time Salaries	1,184,126	1,815,455	127,340				300,329			31,324		3,458,574	3,770,986	(8)
Part Time Salaries	61,992	2,591,152					133,020			74,692		2,860,856	2,833,335	1
Employee Benefits	537,011	906,935	49,873				146,607			16,550		1,656,976	1,666,500	(1)
Contractual Services	302,251	758,504	51,713				54,113		10,000	164,728		1,341,309	1,286,054	4
Commodities	196,238	807,720					94,239			44,000		1,142,197	1,145,933	(0)
Concessions		74,395					10,550					84,945	93,237	(9)
Utilities	226,180	614,442					60,771					901,393	907,243	(1)
Insurance			475,660									475,660	475,660	-
NWSRA					434,267							434,267	434,267	-
Retirement				505,468		705,279						1,210,747	1,210,747	-
Long Term Bonds									1,824,311			1,824,311	1,708,040	7
Rollover Bonds									3,240,597			3,240,597	3,167,525	2
Sales Tax/Other		18,260					3,000					21,260	21,260	-
CAPITAL PROJECTS:														
Equipment											130,000	130,000		
ADA Improvements					872,114							872,114	872,114	-
Park Improvement Paving								177,718				177,718	348,118	(49)
Total Expenditures	2,507,798	7,586,863	704,586	505,468	1,306,381	705,279	802,629	177,718	5,074,908	331,294	130,000	19,832,924	19,941,019	(1)
% Inc. of 2020 Budget	(1)	(1)	(2)	0	0	0	(17)	0	4	0	(24)	(1)		
REVENUE OVER(UNDER)	116,724	36,049	(4,186)	(16,218)	(616,105)	170,221	152,652	(90,000)	152,030	0	0	(98,834)	(459,828)	
Ending Balance (Estimate)	1,124,863	1,170,280	5,769	82,605	315,596	222,610	524,297	(65,872)	584,500	52,305	0	4,016,952		



**MOUNT PROSPECT PARK DISTRICT
RECREATION FUND BY DEPARTMENT
2021 PROPOSED BUDGET**

ACCOUNT NAMES

	ADMIN	BIG SURF	POOLS MEADOWS	RECPLEX	GOLF COURSE	CONCESS -IONS	LIONS CENTER	RECPLEX CENTER	REC PROGRAM	CENTRAL PROGRAM	CENTRAL ROAD BLD	TOTALS 2021	TOTAL 2020	% Change
Beginning Balance	1,134,231	-	-	-	-	-	-	-	-	-	-	1,134,231		
REVENUES:														
PROPERTY TAXES	1,468,566	-	-	-	-	-	-	-	-	-	-	1,468,566	1,468,566	0
RENTAL	54,833	29,487	2,391	4,885	289,283	46,350	28,380	58,240	-	-	106,438	620,287	620,287	(0)
PASSES /USER FEES	100	54,281	54,281	101,128	190,020	-	-	370,855	-	-	100,299	870,964	870,964	(0)
DAILY /USER FEES	-	85,430	41,512	8,698	952,455	-	788	53,029	-	-	24,740	1,166,652	1,166,652	(0)
PROGRAM FEES	-	-	47,000	358,080	84,379	-	10,339	4,616	2,655,957	137,168	114,893	3,412,432	3,412,432	0
CONCESSION SALES	-	-	-	-	-	53,104	1,676	10,000	-	-	2,544	67,323	84,963	(21)
MERCHANDISE SALES	-	-	-	-	61,155	260	-	4,500	-	-	5,097	71,012	71,012	0
UTILITY RECOVERY	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CORP SPONSORS	19,750	-	-	-	2,500	-	-	-	-	-	-	22,250	22,250	0
OTHER	-	-	-	-	(19,200)	-	(4,500)	(34,000)	-	-	(18,874)	(76,574)	(76,574)	0
TOTAL REVENUE	1,543,249	169,198	145,184	472,791	1,560,592	99,714	36,683	467,240	2,655,957	137,168	335,137	7,622,912	7,640,552	(0)
EXPENDITURES:														
FULL TIME SALARIES	477,990	90,983	-	106,932	652,597	6,919	47,589	283,070	-	-	148,975	1,815,055	1,888,198	(4)
PART TIME SALARIES	44,780	92,621	127,375	316,193	326,591	32,156	39,731	321,282	1,028,804	29,123	232,496	2,591,152	2,593,019	(0)
EMPLOYEE BENEFITS	281,192	46,070	-	38,910	298,665	2,648	33,100	136,595	-	-	69,755	906,935	867,221	5
CONTRACTUAL SERVICES	148,566	3,850	7,850	6,445	102,595	1,800	14,382	47,922	312,878	66,500	45,716	758,504	761,774	(0)
COMMODITIES	61,395	30,185	27,365	34,993	199,288	2,075	11,835	59,255	328,647	1,500	51,582	808,120	811,456	(0)
CONCESSIONS	-	-	-	-	-	25,759	-	-	-	-	-	25,759	34,051	(24)
MERCHANDISE	-	-	-	-	42,730	187	-	2,800	-	-	2,919	48,636	48,636	0
UTILITIES	15,120	14,320	50,740	64,000	88,908	6,220	36,646	251,926	-	-	86,562	614,442	617,192	(0)
SALES TAX/OTHER	-	-	3,000	-	5,400	6,000	1,800	1,400	-	-	660	18,260	18,260	0
TOTAL EXPENDITURES	1,029,043	278,029	216,330	567,473	1,716,774	83,764	185,083	1,104,250	1,670,329	97,123	638,665	7,586,863	7,639,807	-1
REVENUE OVER(UNDER) EXP	514,206	(108,831)	(71,146)	(94,682)	(156,183)	15,950	(148,400)	(637,010)	985,628	40,045	(303,528)	36,049		
ENDING FUND BALANCE	514,206	(108,831)	(71,146)	(94,682)	(156,183)	15,950	(148,400)	(637,010)	985,628	40,045	(303,528)	1,170,280		
CHANGE FROM LAST YR + (-)														
REVENUE	-	(0)	-	0	(1)	(17,639)	(0)	(0)	-	-	0	(17,640)		
EXPENDITURES	(11,637)	(33,215)	-	5,631	30,171	(19,915)	(720)	(32,511)	400	-	8,852	(52,944)		
NET	11,637	33,215	-	(5,631)	(30,172)	2,276	720	32,511	(400)	-	(8,852)	35,304		
% CHANGE FROM LAST YEAR														
REVENUE	-	(0)	-	0	(0)	(15)	(0)	(0)	-	-	0	(0)		
EXPENDITURES	(1)	(11)	-	1	2	(19)	(0)	(3)	0	-	1	(1)		