

Approved Regular Board Minutes
10-19-22

Approved

**Mt. Prospect Park District
Regular Board Meeting**

A Regular Meeting of the Mt. Prospect Park District, Cook County, Illinois, was held on Wednesday, October 19, 2022 at Central Community Center Facility of said Park District. President Kurka called the meeting to order at 6:30 p.m.

Commissioner Tenuta called Roll Call for the Board

On roll call, the following commissioners were present:

Roll Call	Present	Absent
Commissioner Kurka	X	
Commissioner Tenuta	X	
Commissioner Starr		X
Commissioner Klicka	X	
Commissioner Doherty	X	
Commissioner Massie	X	
Commissioner Murphy		X

Administrative Staff/Recreation Staff-Present or Remote

Jim Jarog, Executive Director
Teri Wirkus, Executive Compliance Officer
Mary Kiaupa, Human Resource & Risk Manager
Ruth Yueill, Director of Community Relations and Marketing
George Giese, Director of Administration
Nick Troy, Director of Recreation
Brett Barcel, Director of Golf
Matt Dziubinski, Director of Parks & Planning
Ben Kutscheid, Landscape Architect/Planner
Joe Hoffman, IT Services & Reg Sys Manager
Jeff Langguth, PGA Head Professional
Jon Zgoda, IT Professional/ Remote Meeting Moderator

Professionals

Tom Hoffman, District Attorney
Lee Howard, CPA, GAI
Aaron Gold, Speer Financial Inc.
Leon Younger, Pros Consulting
Terry Berkbuegler, Confluence

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Visitors

Joe Tuczak

PLEDGE OF ALLEGIANCE

CHANGES OR ADDITIONS TO AGENDA

None

APPROVAL OF AGENDA

Commissioner Massie moved to approve the agenda and was seconded by Commissioner Doherty.

Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
Commissioner Kurka	X		
Commissioner Tenuta	X		
Commissioner Starr		X	
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

Motion passed

APPROVAL OF CONSENT AGENDA

President Kurka stated all items identified may be considered routine by the Board of Commissioners and be enacted by one motion. There will be no separate discussion of these items unless a Commissioner so requests, in which event the item will be removed from the Consent Agenda and approved under its normal sequence on the regular meeting agenda.

*This Month's Consent Agenda Items are as follows:

- A. Approval of Minutes: Special Board Meeting, September 13, 2022
- B. Approval of Minutes: Regular Board Meeting , September 21, 2022
- C. 2022 RecPlex Childcare Flooring Project, Sourcewell Contract # 080819-MCD, Trevino Flooring, In the Amount of \$45,531.93
- D. Ratification of Accounts Payable, September 2022 Checks and EFT's in the amount of \$1,420,683.44
- E. Ratification of Payroll, September 2022 Checks and Direct Deposits in the amount of \$443,315.03

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MOTION

Commissioner Massie moved to approve the Consent Agenda; seconded by Commissioner Klicka.

Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
Commissioner Kurka	X		
Commissioner Tenuta	X		
Commissioner Starr		X	
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

Motion passed

Public Comment

None

NEW BUSINESS

A. DRAFT FY 2023 Capital List For Board Review

George Giese, Director of Administration reviewed with the Board in draft form of the one year capital list to discuss. He explained that the main nuance this year, as opposed to prior years, is that our capital monies are housed in two different Funds. In Fund 72, the annual or routine requests:

- Notice the usual truck replacements, other equipment and hardware, flooring budgets, fitness equipment, and a smaller Internal Service budget which has been discussed since early budget talks in July.
- Mr. Giese explained that staff took steps to pull items that could fit in operational budgets from the capital list to preserve funding as best we could. No IT equipment budgets here, no tree trimming-those type of things have been shifted to operational budgets for next year.

For Fund 97, our 5-Year Capital project, all items that appear were identified last year (minus the Kopp Park survey and design work, as that was a new opportunity this year.)

- The RecPlex Chillers are the biggest project identified.. Staff was attempting to pursue grant funding for those before it was pulled off the table, but we've budgeted to address them here. Phase I of Lions Park is included, along with Emerson and Owen Playgrounds, as well as the approved Clearwater and RecPlex Paving Projects.
- For the leftover monies in Fund 97, staff will be looking to the Master Plan to incorporate suggestions into our long term capital plan-this is work in progress over the next few months likely into 2023.

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Director Giese remarked that the Leadership Team was here to answer questions from the Board.

Commissioner Doherty asked if the flooring will be complete and the answer was yes.

President Kurka asked if we could cut back on the black topping project and use the money to make a small park in the area of Weller Creek north side of St. Raymonds. Parents are looking for some park to take their children that does not involve getting into a car. Staff said they will take this into consideration.

B. GO Limited Tax Park Bonds, Series 2022 B & C- Annual Rollover Sale Results

Executive Director Jarog introduced Aaron Gold, Speer Financial to review the results of the District's 2022 annual Rollover Bond sale. It was explained the purpose of the Rollover Bonds is to fill the District's non-referendum bond and interest property tax levy and to use the proceeds generated from the issuance of the Rollover Bonds and retire certain outstanding obligations of the District. Mr. Aaron Gold explained bids were received on October 13, 2022 for \$1,524,330 General Obligation Limited Tax Park Bonds, Series 2022B. There were 7 bids received. Upon examination, it is Speer Financial's opinion that the bid of Busey Bank, Mt. Prospect, Illinois (the "Purchaser"), is the best bid received, and it is further Speer Financial's opinion that the bid is favorable to the District and should be accepted. They recommend that the Bonds be awarded to the purchaser at the revised price of \$1,525,130 being at a net interest rate of 3.46%

ADOPTION ITEMS

- A. Ordinance # 818: An Ordinance making a Supplemental Budget and Appropriation of Conservatory Funds for Mt. Prospect Park District, Cook County, Illinois for the fiscal year beginning on the 1st day of January, 2022, and ending on the 31st Day of December, 2022

Attorney Thomas Hoffman reviewed Public Act 102-519 in relevant part ".....during any fiscal year, the governing body of any Park District may adopt a supplemental appropriation ordinance subsequent to the adoption of the annual appropriation ordinance for that fiscal year in an amount not to exceed the aggregate of any additional revenue available to the Park District or estimated to be received by the Park District. The provisions of this Section regarding publication, notice, and public hearing shall not apply to the supplemental ordinance or to the budget document forming the basis of the ordinance."

Mr. Hoffman explained this information provided by CPA Lee Howard as to fund balance in the Conservatory Fund being considered as additional revenue available to the Park District.

MOTION

Commissioner Massie moved to adopt Ordinance #818, An Ordinance making a Supplemental Budget and Appropriation of Conservatory Funds for Mt. Prospect Park

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District, Cook County Illinois, for the Fiscal Year beginning on the 1st day of January, 2022 and ending on the 31st day of December, 2022; seconded by Commissioner Klicka.

Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
Commissioner Kurka	X		
Commissioner Tenuta	X		
Commissioner Starr		X	
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

Motion passed

- B. Resolution # 819: A Resolution Determining The Amounts of Money Exclusive of Levies for Debt Service and Election Costs Estimated to Be Necessary To Be Raised by Taxation Pursuant to The Proposed Levy Of The Mt. Prospect Park District for the Levy Year 2022.

Attorney Thomas Hoffman explained The Truth in Taxation Resolution is required each year. The Truth in Taxation Act required not less than 20 days prior to the adoption of its aggregate levy the corporation authority of each taxing district shall determine the amounts of money, exclusive of levies for debt service and election costs, estimated to be necessary to be raised by the tax levy upon the taxable property in its district.

MOTION

Commissioner Doherty moved to adopt Resolution No. 819, A Resolution determining the amounts of money exclusive of Levies for debt service and election costs estimated to be necessary to be raised by taxation pursuant to the proposed Levy of the Mt. Prospect Park District for the Levy Year 2022; seconded by Commissioner Klicka.

Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
Commissioner Kurka	X		

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Commissioner Tenuta	X	
Commissioner Starr		X
Commissioner Klicka	X	
Commissioner Doherty	X	
Commissioner Massie	X	
Commissioner Murphy		X

Motion passed

- C. Ordinance # 820: An Ordinance providing for the issue of not to exceed \$2,000,000 General Obligation Limited Tax Park Bonds, Series 2022, of the District, for the payment of certain outstanding obligations of the District and for the payment of the expenses incident thereto, providing for the Levy of a direct annual tax to pay the principal and interest on said Bonds, and authorizing the sale of said Bonds to the purchasers thereof.

MOTION

Commissioner Massie moved to adopt Ordinance No. 820, being: AN ORDINANCE providing for the issue of \$1,844,980 General Obligation Limited Tax Park Bonds, Series 2022, of the Mt. Prospect Park District, Cook County, Illinois, for the payment of certain outstanding obligations of said Park District and for the payment of the expenses incident thereto, providing for the levy of a direct annual tax to pay the principal and interest on said bonds, and authorizing the sale of said bonds to the purchasers thereof; seconded by Commissioner Klicka.

Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
Commissioner Kurka	X		
Commissioner Tenuta	X		
Commissioner Starr		X	
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

Motion passed

UNFINISHED BUSINESS

- A. Comprehensive Master Plan 2022-Executive Summer Plan
Executive Director Jarog introduced Leon Younger, Pros Consulting and Terry Berkbuegler, Confluence and stated they are nearing the end of the Mt. Prospect Park District's 2022 Comprehensive Master

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Planning process. They presented the Executive Summary draft /Master Plan Recommendations as follows:

- **Project Goal**
 - Engage the Mt. Prospect community
 - Utilize a wide variety of data sources and best practices
 - Determine unique level of service standards
 - Shape financial and operational preparedness
 - Develop a dynamic and realistic strategic action plan

- **Project Process**
 - Where are we today?
 - Existing inventory review
 - Benchmark analysis
 - Financial analysis
 - Program & service assessment
 - Level of service standards
 - GIS mapping

 - Where are we going tomorrow?
 - Community engagement
 - Statistically- valid valid survey
 - Online survey
 - Demographic and recreation trends analysis review

 - How do we get there?
 - Needs prioritization
 - Capital development planning
 - Financial planning
 - Funding revenue planning

- **District's Mission and Vision Statement**

- **Core Values**
 - Customer Service
 - Innovation
 - Accountability
 - Fiscal Responsibility
 - Excellence

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- Community
 - Inclusion
 - Integrity
 - Safety
 - Sustainability
- **Theme**
 - “Elevate Mt. Prospect Park District to Exceed Public Expectations”
- **Recommendations**
 - Update existing parks and amenities across the District
 - Replace or renovate existing recreation facilities and attractions in the District
 - Create new parks and amenities in underserved areas in the District
 - Seek a new levy increase or bond issue referendum to support the park district’s needs for improving existing facilities and adding new facilities and amenities in underserved areas of the District
 - Maximize program opportunities to activate parks, increase use of recreation facilities and generate more earned income to support operational costs
 - Build sustainable funding options to support the district

The final Master plan document will come before the Board for consideration and approval at the November 16, 2022 Regular Board Meeting.

APPROVAL ITEMS

B. Thomas G. Hoffman Agreement for Legal Services

Executive Director Jarog stated staff is requesting the Board approve the continued engagement for professional services of Thomas G. Hoffman as attorney for the Mt. Prospect Park District. The term of this proposed agreement is for a period of three years, commencing January 1, 2023.

MOTION

Commissioner Massie moved to approve the proposed agreement for legal services with the Law Office of Thomas G. Hoffman for a thirty-six month period beginning January 1, 2023; seconded by Commissioner Klicka.

Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
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Commissioner Kurka	X	
Commissioner Tenuta	X	
Commissioner Starr		X
Commissioner Klicka	X	
Commissioner Doherty	X	
Commissioner Massie	X	
Commissioner Murphy		X

Motion passed

C. GAI Proposed Contract for Financial and Accounting Services

Executive Director Jarog stated Lee Howard's (GAI) many years of experience have proven to be invaluable over the last three years as we have been forced to deal with unforeseen challenges as a District during COVID pandemic. Staff recommended the Board to approve the GAI contract as presented by GAI for three years.

MOTION

Commissioner Doherty moved to approve the proposed agreement for financial and accounting services between the Mt. Prospect Park District and Governmental Accounting Inc; seconded by Commissioner Massie .

Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
Commissioner Kurka	X		
Commissioner Tenuta	X		
Commissioner Starr		X	
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	Motion Passed

Financial Advisors Report September 2022: Lee Howard CPA, GAI reviewed:

2022 DETERMINATION OF LEVY

This year's levy is again limited by the tax caps to the lesser of the CPI or 5% of the previous year's aggregate extension. There are two differences this year. First, the 5% CPI limit has come into play for the first time. Also, along with the tax bill delays at the County, the previous years extension is not yet available and has to be estimated.

SUPPLEMENTAL BUDGET

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Supplemental revenue has been accumulated over several years, in the Conservatory Fund Balance for acquisition of adjacent property. Ordinance 818 appropriates these funds from fund balance for this purpose.

GRANT EFFECTS ON CAPITAL BUDGETS

As grants are applications are submitted, commitments are made to reserve funds through project completion. These commitments are reflected as project budgets in the capital project funds to prevent allocation to another project. Through September \$727,102 has been set aside as budgeted from the large 6.4 million fund.

GOLF REPORT

September is the fifth consecutive month Golf Course revenue was better than budget. Revenues of \$239,376 were \$10,759 over budget. This narrows the YTD difference from budgeted revenue to \$31,963, down from \$148,391 at the end of April and the wet spring. YTD course net reached \$495,597 at the end of September. September was a three payroll month.

POOLS REPORT

The YTD net cost of operations (net of revenue) for the three pools is \$153,851 for the nine months through September.

RECPLEX FACILITY REPORT

Replex facility revenues for September were \$26,224. Up 56% over \$16,839 last Sept and 85% of the \$30,855 pre-covid Sept 2019.

REC PROGRAMS

Recreation program revenues for September were \$128,019. Up 2% over \$125,032 last Sept and 65% of \$197,468 in Sept 2019.

CHILD CARE PROGRAMS

September childcare revenue is \$52,429 of which \$36,848 is Kids Klub. Up 14% over \$46,116 last Sept and 62% of the pre-covid \$84,656 for Sept in 2019.

CENTRAL PROGRAMS

Central program revenues for September were \$13,120. Up 246% of the \$5,330 last Sept and 75% of the \$17,460 in Sept 2019.

CENTRAL FACILITY REPORT

Central facility revenues for September were \$18,839. 66% of the \$28,365 last Sept and 120% of the \$15,760 in Sept 2019. YTD Central facility revenue is up \$65,741 or 35%.

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Mr. Howard also stated late tax billing are affecting the Property Tax month end- carry through till December

PUBLIC COMMENT

None

EXECUTIVE REPORT

Executive Director Jarog reviewed the following items:

Mt. Prospect Park District Comprehensive Master Plan 2022

The complete Comprehensive Master Plan draft document will be provided to our Board over the next week to allow for review and comment prior to the November Board meeting. Input received will then be incorporated within the final version of the plan document to be brought before the Board for consideration and approval at the November 16th Regular Board meeting.

Annual Capital Projects FY 2023

Staff will incorporate any feedback received from Commissioners during tonight's meeting and return for the Board's final review and consideration at the November 16th Regular Board Meeting. Once the list of 2023 capital projects has been approved, account codes will be created and staff will begin project implementation.

5-Year CIP 2023-2027

Staff has not yet finalized this year's updates to the District's 5-Year Capital Improvement Plan. We are awaiting the final version of the Comprehensive Master Plan to incorporate any necessary changes brought forth as a result of plan recommendations. These items will then be considered for inclusion within this year's 5-Year CIP update. Staff will provide the updated 5-Year CIP document to the Board once we have all the necessary information.

Budget - FY 2023

The first draft of the District's FY 2023 budget will be presented to the Board at the November 16th Regular Board meeting. Last year's budget process was closer to a normal budget but still contained certain revenue limitations based on the ongoing COVID-19 pandemic. As the public continues to return to normal programming our budget estimates will be adjusted accordingly to reflect this. Staff is currently in the process of itemizing projected revenues and expenses for next year's FY2023 budget.

Factors of Consideration FY 2023 Budget Process:

- The labor market which has become extremely competitive over the last two years with rising wages and a shortage of qualified applicants.
- The minimum wage rate will once again increase on January 1st, 2023 to \$13.00 per hour.

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- The District's compensation study will enter year two of implementation with a second round of adjustments scheduled to take place within the first quarter of 2023.
- Services and supplies have continued to rise as we experience record inflation rates. These changes will equate to increased expenses for the District in FY 2023.

Positive outlook items FY 2023 Budget Process:

- The Park District proactively locked in energy costs for most of our large electric and natural gas accounts ahead of the rising energy market. This will continue to help us to stabilize utility costs over the coming years.
- The Park District took a moderately conservative budgeting approach for FY 2022 which has enabled us to meet or exceed most revenue goals.
- Staff continues to utilize historical programming and revenue information obtained over the last thirty six months to project revenue forecasts for FY2023 as the impact of COVID on District operations continues to decline.
- Increased revenue and reduced expenses have allowed our fund balances to grow. This has helped our District continue to stabilize its financial position and achieve an improved bond rating of AA+ from S&P.

Upcoming Board Meeting Reminders for 2022:

- Regular Board Meeting: Wednesday, November 16, 2022, @ 6:30 PM
 - *First Draft FY 2023 Budget Presentation & Review*
 - *Approval of 2023 Capital Projects*
 - *Final Approval of the Mt. Prospect Park District 2022 Comprehensive Master Plan*
- Regular Board Meeting: Wednesday, December 14, 2022, @ 6:30 PM

COMMENTS/MATTERS FROM COMMISSIONERS

Commissioner Tenuta asked for stronger support of the Parks Foundation from the Board. It is a small & mighty foundation and they could use help, volunteers, etc.

Commissioner Doherty commented that years ago there used to be a list of when Capital projects were completed-could we have that type of list again. The answer was yes.

MOTION for ADJOURNMENT TO CLOSED SESSION AT 7:55 pm

Commissioner Massie moved to adjourn to Closed Session to discuss:

Section 2(c) (1): Personnel-To discuss the appointment, employment, compensation, discipline, performance, or dismissal of one or more specific employees of the public body; seconded by Commissioner Klicka.

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Commissioner Tenuta called Roll Call

Roll Call	Aye	Absent	Nay
Commissioner Kurka	X		
Commissioner Tenuta	X		
Commissioner Starr		X	
Commissioner Klicka	X		
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy		X	

Motion passed

Take Action, If any on matters discussed in Closed Session

None

Adjournment

8:14 pm

Respectfully submitted,

William J. Starr, Secretary