



MT. PROSPECT PARK DISTRICT
1000 W. CENTRAL ROAD
MOUNT PROSPECT, ILLINOIS 60056

Board Packet

June 14, 2023

MT. PROSPECT BOARD OF PARK COMMISSIONERS

President Steve Kurka
Secretary Bill Starr
Treasurer Mike Murphy
Commissioner Tim Doherty
Commissioner Ray Massie
Commissioner Mary Masnica
Commissioner Joe Tuczak



MT. PROSPECT PARK DISTRICT

1000 W. CENTRAL ROAD

MOUNT PROSPECT, ILLINOIS 60056

MT. PROSPECT BOARD OF PARK COMMISSIONERS REGULAR MEETING SCHEDULE 2023

The Regular Board Meetings are held at Central Community Center, at
1000 W. Central Road in the Boardroom in Mount Prospect, Illinois at 6:30 p.m.

January 18, 2023

July 19, 2023

February 15, 2023

August 16, 2023

March 15, 2023

September 20, 2023

April 19, 2023

October 18, 2023

May 17, 2023

November 15, 2023

June 14, 2023

December 13, 2023

Approved: 11-16-22

Revised: 5-17-23

*Please note the underlined dates above (June 14th, August 16th, and October 18th) have revised start times of 6 PM per the Board's recommendation on 5-17-23.

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REGULAR BOARD MEETING JUNE 14, 2023

AGENDA

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1000 W. CENTRAL ROAD
MOUNT PROSPECT, ILLINOIS 60056

REGULAR BOARD MEETING

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

FROM: STEVE KURKA, PRESIDENT

DATE: June 9, 2023

RE: REGULAR PARK BOARD MEETING
June 14, 2023 at 6:00 PM
CENTRAL COMMUNITY CENTER
1000 W. CENTRAL, MOUNT PROSPECT, IL

Join Zoom Meeting

<https://us02web.zoom.us/j/86495803013?pwd=aGZreW5GOU04YjJnQm0yMVoZbGdiZz09>

Meeting ID: 864 9580 3013

Passcode: 052843

Phone: +1 312 626 6799 US (Chicago)

AGENDA

CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

CHANGES OR ADDITIONS TO REGULAR MEETING AGENDA

APPROVAL OF AGENDA

PUBLIC COMMENT



STAFF INTRODUCTION

Alicia Brzezinski, Executive Assistant

APPROVAL OF CONSENT AGENDA

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.

*Approval Of Minutes: Regular Board Meeting, May 17, 2023

*Ratification of Accounts Payable, May 2023 Checks and EFTs in the amount of \$666,140.50

*Ratification of Payroll, May 2023 Checks and Direct Deposits in the amount of \$342,552.29

*Appointment of the NWSRA member district representatives for the period beginning July 1, 2023 through June 30, 2024. Jim Jarog to serve as the Mt. Prospect Park District's Primary Representative and for Nick Troy to serve as an Alternate Representative to the NWSRA Board.

APPROVAL OF MINUTES

*REGULAR BOARD MEETING: May 17, 2023

***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**

RATIFICATION OF ACCOUNTS PAYABLE

*May 2023

***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**

RATIFICATION OF PAYROLL

*May 2023

***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**

APPROVAL ITEMS

- A. Approval of the Annual Comprehensive Financial Report - FY 2022
- B. Approval of Professional Design Services for Friendship Tourism Grant
- C. 2023 Appointment of NWSRA Member District Representatives
***PLEASE BYPASS IF PREVIOUSLY APPROVED BY CONSENT AGENDA**



ADJOURNMENT TO DECENNIAL COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY MEETING

A. MEETING OF THE MT. PROSPECT PARK DISTRICT DECENNIAL COMMITTEE

- Call to Order
- Roll Call
- Presentation of the Committee
- Public Comment
- Public Survey
- Motion to Adjourn the Committee Meeting

ADJOURNMENT OF DECENNIAL COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY MEETING

RECONVENE REGULAR MEETING

NEW BUSINESS

- A. Review of Proposed Updates to Employee Policy Manuals

FINANCIAL ADVISOR'S REPORT

ADJOURNMENT SINE DIE

A. ANNUAL MEETING OF THE MT. PROSPECT PARK DISTRICT BOARD OF COMMISSIONERS

- Call to Order
- Roll Call
- Appointment of Temporary Chairperson
- Election of Officers: President & Vice-President
- Appointment of Secretary & Treasurer

ADJOURNMENT OF ANNUAL MEETING

RECONVENE REGULAR MEETING

EXECUTIVE REPORT

PUBLIC COMMENT

COMMENTS/MATTERS FROM COMMISSIONERS

ADJOURNMENT



1000 W. CENTRAL ROAD
MOUNT PROSPECT, ILLINOIS 60056

DECENNIAL COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY MEETING #1

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

FROM: STEVE KURKA, PRESIDENT

DATE: June 9, 2023

RE: DECENNIAL COMMITTEE ON LOCAL GOVERNMENT EFFICIENCY MEETING #1
TAKING PLACE DURING THE REGULAR MEETING OF THE PARK BOARD
June 14, 2023 at 6:00 PM
CENTRAL COMMUNITY CENTER
1000 W. CENTRAL, MOUNT PROSPECT, IL

Join Zoom Meeting

<https://us02web.zoom.us/j/86495803013?pwd=aGZreW5GOU04YjJnQm0yMVoZbGdiZz09>

Meeting ID: 864 9580 3013

Passcode: 052843

Phone: +1 312 626 6799 US (Chicago)

AGENDA

CALL TO ORDER - Following Adjournment of the Regular Meeting, Convene Decennial Committee

ROLL CALL

PRESENTATION OF THE COMMITTEE

PUBLIC COMMENT

PUBLIC SURVEY

MOTION TO ADJOURN THE COMMITTEE MEETING - Reconvene Regular Meeting of the Park Board

MEMORANDUM



To: Board of Commissioners
From: Jim Jarog, Executive Director
Date: June 14, 2023
Re: Staff Introduction to Board, Alicia Brzezinski, Executive Assistant

I would like to introduce Ms. Alicia Brzezinski to our Board. Alicia recently joined our team here at the Mt. Prospect Park District as the District's new Executive Assistant. Alicia will be assuming the majority of the responsibilities previously held by Teri Wirkus who recently retired. Aside from Alicia acting as a District Liaison to our Board of Commissioners, Alicia will also assist the Leadership Team with Administrative duties and District operations. Alicia was chosen from over seventy applicants who had applied for the position of Executive Assistant. Alicia previously worked at Main Township, where she worked for the past eight years with her most recent position being Assistant to the Main Township Supervisor. Alicia's first day with our district was June 12, 2023.

Please join me in welcoming Ms. Alicia Brzezinski to the Mt. Prospect Park District.



CONSENT AGENDA

June 14, 2023

Statement by the Chair:

All items identified on the consent agenda may be considered routine by the Board of Commissioners and may 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 remain for consideration under their normal sequence on the regular meeting agenda.

This Month's Consent Agenda Items are as follows:

- A. Approval Of Minutes: Regular Board Meeting, May 17, 2023
- B. Ratification of Accounts Payable, May 2023 Checks and EFTs in the amount of \$666,140.50
- C. Ratification of Payroll, May 2023 Checks and Direct Deposits in the amount of \$342,552.29
- D. Appointment of NWSRA member district representatives for the period beginning July 1, 2023 through June 30, 2024. Jim Jarog to serve as the Mt. Prospect Park District's Primary Representative and for Nick Troy to serve as an Alternate Representative to the NWSRA Board.

SUGGESTED MOTION (Requested by Chair)

-Motion: "I move to approve the Consent Agenda as presented"

-Second

-Roll Call vote (Call the Roll on the pending motion)

***Prior to asking for the vote to be taken any Commissioner may request the removal of any Consent Agenda item(s), I.E. "I'd like to request the removal of item A. from the Consent Agenda". Any such item will be automatically removed without further discussion or action.**

Unapproved Regular Board Minutes
5-15-23

Unapproved

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

A Regular Board Meeting of the Mt. Prospect Park District, Cook County, Illinois, was held on Wednesday, May 17, 2023 at Central Community Center Facility of said Park District. President Kurka called the meeting to order at 6:30 p.m.

Commissioner Doherty called the Roll for the Board

On roll call, the following commissioners were present:

Roll Call	Present	Remote	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
Ruth Yueill, Director of Community Relations and Marketing
George Giese, Director of Administration
Nick Troy, Director of Recreation
Matt Dziubinski, Director of Parks & Planning
Jon Zgoda, IT Professional/ Remote Meeting Moderator
Jeff Langguth, Director of Golf Operations
Brian Hecker, CCC Manager
Mike Azzaretto, Aquatics, Athletic & Fitness Mgr.
Debra Cromie, Pro Shop Office Mgr.

Professionals

Tom Hoffman, District Attorney
Lee Howard, CPA, GAI

Visitors

Thomas Wirkus
Mr. & Mrs. Styzek
Joseph & Gina Tuczak
Mary & John Masnica & family
Felicia Tuczak
Klicka Family

Unapproved Regular Board Minutes
5-15-23

PLEDGE OF ALLEGIANCE

CHANGES OR ADDITIONS TO AGENDA

None

APPROVAL OF AGENDA

Commissioner Massie moved to approve the agenda and was seconded by Commissioner Murphy and was carried by unanimous voice approval.

PUBLIC COMMENT

None

STAFF RECOGNITION: Presented by Executive Director Jim Jarog

- Recognition of Linda Styzek, CCC Center Director for 11 years of Dedicated Service
- Recognition of Teri Wirkus, Executive Compliance Officer for 19 years of Dedicated Service

BOARD RECOGNITION: Presented by Vice President Lisa Tenuta

- Recognition of Commissioners Steve Kurka, Ray Massie & Bill Starr for 10 years of Service on the Board; Commissioner Tenuta also wanted to acknowledge the fact Commissioner Kurka has been President of the Board for the last ten years.

OATH OF OFFICE: Oath of Office administered by Teri Wirkus, District Notary:

- Commissioner Tim Doherty recited the oath of office; Commissioner Doherty said a few words on how excited he is for being elected for the next four years; congratulated Mary & Joe for being elected to the board and looking forward to their new perspective; sad to see Commissioner Tenuta and Commissioner Klicka leave and stated that Lisa always had the residents best interest in mind and enjoyed working with her; Bill, 28 years of service to the community-that is crazy and best to everyone.
- Commissioner Mike Murphy recited the oath of office; Commissioner Murphy said a few words and thanked Commissioner Tenuta and Commissioner Kurka for their dedicated service.
- Commissioner Elect Mary Masnica recited the oath of office; Commissioner Masnica looks forward to serving the community and thanked the community for electing her.
- Commissioner Elect Joseph Tuczak recited the oath of office; Commissioner Tuczak said the family was house hunting in Mt. Prospect came upon this park with soccer games going on and such a cute park that his little guy played and had fun-this is a great community and has lived here for 26 years. Thank you everyone.

Unapproved Regular Board Minutes
5-15-23

ADOPTION ITEMS

A. Resolution #830, A Resolution recognizing Commissioner Lisa Tenuta for 12 years of service to the Community as Park Commissioner for the Mt. Prospect Park District.

Lisa Tenuta said it was an honor to serve the community and she ran because she wanted WeGo Park in her community to be updated and has accomplished that and has voted on improving many more parks throughout the community; Congratulations to Commissioner Tuczak & Commissioner Masnica this is a fantastic Board to work with; thanked her husband, family and employees of MP and how they put their heart and soul into this district; how proud she was to be a Commissioner and thanked everyone on the Board and Executive Director Jarog for all they have done.

Commissioner Massie moved to adopt Resolution # 830, seconded by Commissioner Murphy.
Commissioner Doherty called the Roll

Roll Call	Aye	Nay	Absent
Commissioner Kurka	X		
Commissioner Starr			X
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy	X		
Commission Masnica	X		
Commissioner Tuczak	X		

Motion passed

B. Resolution #831, A Resolution recognizing Commissioner William Klicka for 28 years of service to the Community as Park Commissioner for the Mt. Prospect Park District. Bill Klicka said he appreciated all the staff, Teri Wirkus, Executive Director Jarog and the Board; thank you to everyone who voted for him and he has enjoyed being on the Board.

Commissioner Massie moved to adopt Resolution #831, seconded by Commissioner Murphy.

Commissioner Doherty called the Roll

Roll Call	Aye	Nay	Absent
Commissioner Kurka	X		
Commissioner Starr			X
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy	X		
Commission Masnica	X		
Commissioner Tuczak	X		

Motion passed

Unapproved Regular Board Minutes
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President Kurka adjourned the meeting at 7:13pm for a 15 minute recess.

President Kurka called to re-convene the meeting at 7:28 pm, Commissioner Doherty called the Roll

Roll Call	Aye	Nay	Absent
Commissioner Kurka	X		
Commissioner Starr			X
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy	X		
Commission Masnica	X		
Commissioner Tuczak	X		

C. Resolution #832, A Resolution forming a Committee on Local Government Efficiency for the Mt. Prospect Park District pursuant to Public Ast 102-1088.

Director Giese summarized the information from a legislative article from the Illinois Association of Park Districts of the Act:

- Who serves on the committee?
- What are the duties of the committee?
- What are the requirements of each meeting?
- What happens once the report is provided to Cook County?
- Proposed Implementation and Completion Plan-feedback throughout the process and meetings will be incorporated by staff into the final report and presented to the Park Board for approval prior to submission to Cook County.

Bill and Shirley Klicka have volunteered to serve on the committee as longtime residents of the Park District. We thank the Klickas for their willingness to participate in this project!

In the spirit of the Act itself, it is the goal of staff to make this process as informative and “efficient” as possible for the public as well as all involved. Meetings will tentatively be incorporated into regular meetings, and each meeting will focus on the review of different components of the required report. The goal is to complete this project by the end of 2023 which would be well-ahead of the deadline.

MOTION

Commissioner Murphy moved to adopt Resolution #832: A Resolution forming a Committee on Local Government; seconded by Commissioner Massie.

Unapproved Regular Board Minutes
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Commissioner Doherty called the Roll

Roll Call	Aye	Nay	Absent
Commissioner Kurka	X		
Commissioner Starr			X
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy	X		
Commission Masnica	X		
Commissioner Tuczak	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 as presented 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:

*Approval Of Minutes: Regular Board Meeting, April 19, 2023

*Ratification Of Accounts Payable for April 2023 in the amount of \$1,068,639.97

*Ratification Of Payroll for April 2023 in the amount of \$316,583.47

*Approval of the Lease Renewal for the NWSRA Pursuit programming space at CCC

*Approval of the 2023 Rec Plex First Floor Ramp / East Hallway Flooring Replacement from Trevino Flooring, Sourcewell #080819-MCD, in the amount of \$48,764.02

*Approval of the 2023 Rec Plex Fitness Center Weight Room Flooring Replacement from Direct Fitness Solutions, NCPA Contract #08-28, in the amount of \$48,985.45

MOTION

Commissioner Massie moved to approve the Consent Agenda as presented; seconded by Commissioner Murphy.

Commissioner Doherty called the Roll

Roll Call	Aye	Nay	Absent
Commissioner Kurka	X		
Commissioner Starr			X
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy	X		
Commission Masnica	X		
Commissioner Tuczak	X		

Unapproved Regular Board Minutes
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Motion passed

APPROVAL ITEMS

A. Approval of Credit Card Merchant Processing Agreement/Payroc

Director George Giese summarized, the Park District is in need of a new credit card processor and Payroc offers a viable, cloud-based solution that fits the District's technical needs. With the benefits of newer technology, Payroc's solution comes with lower proposed fees than our current provider, and the cloud-based integration reduces PCI compliance and liability challenges for the Park District. This integration method also provides the District with the most hardware flexibility moving forward, as our POS system will be programmed to communicate with the backend service - not individual terminals, which may change in the future.

Thank you to Joe Hoffman and Jon Zgoda for their efforts throughout this process.

MOTION

Commissioner Masnica motion to authorize the Executive Director and the Director of Administration to complete and execute the Merchant Processing Agreement to Payroc, which will effectively transition the Mt. Prospect Park District's credit card processing to Payroc upon completion of prerequisite programming and setup; seconded by Commissioner Massie.

Commissioner Doherty called the Roll

Roll Call	Aye	Nay	Absent
Commissioner Kurka	X		
Commissioner Starr			X
Commissioner Doherty	X		
Commissioner Massie	X		
Commissioner Murphy	X		
Commission Masnica	X		
Commissioner Tuczak	X		

Motion passed

There was discussion concerning the program to the cloud, rates & fees, acceptable payment methods and the time range for implementation from Commissioners Tuczak, Kurka & Masnica. Director Giese responded to all questions.

FINANCIAL REPORT

Lee Howard, CPA-GAI reviewed several reports for the Board in finer detail:

TAX REVENUE ACCRUAL ADJUSTMENT

Tax receipts through April of this year, which are normally on a cash basis, have had the late collections of the 2021 levy reversed out against last year's accrual. This allows this year's revenues to be comparable through April.

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GOLF REPORT

April course revenues of \$247,792 were up 45% overall. This contributed to a net which was better than last year by \$37,544.

POOLS REPORT

Pass sales for the three pools are \$112,187 through April 30, 2023. Pass sales for the same time last year was \$34,468.

RECPLEX FACILITY REPORT

Recplex facility revenues through April were \$186,931. Over double 2022 at this point.

REC PROGRAMS

Recreation program revenues through April were \$1,158,363 maintaining a 24% increase 2023 over 2022 year to date.

CHILD CARE PROGRAMS

Child Care Programs, Kids Klub, Day Camp and Preschool through April were \$661,890. Day Camps are up 42%. Kids Klub and Preschool programs are up 21% each.

Mr. Howard also reviewed the "All Funds" for covid year comparison and stated we are back on track pre-covid years.

Commissioner Murphy asked why baseball is down and Mr. Howard along with Director Troy remarked it is all in the timing of registration.

EXECUTIVE DIRECTOR REPORT Executive Director Jim Jarog reviewed:

Board of Commissioners / Annual Meeting

The Park Board's Annual Meeting provides the Board of Commissioners the opportunity to nominate and appoint the following Board officers: the Board President, Vice President, Secretary, and Treasurer at the June 14th Board meeting.

Annual Comprehensive Financial Report FY 2022

The District's auditing firm, Illinois NFP Audit and Tax, LLP, has completed their fieldwork for the District's 2022 Annual Comprehensive Financial Report (ACFR). Staff will be working closely with Illinois NFP to develop the preliminary audit document. Staff anticipates the presentation of the District's final 2022 Annual Financial Report to take place at the June 14th Regular Board meeting.

Governor's COVID-19 Disaster Proclamation

On April 28, the Governor issued his final COVID-19-related Disaster proclamation and Executive Order providing that both would expire on Thursday, May 11. The state's public health emergency officially came to an end on May 11, 2023.

Staff wishes to remind the Board that with the expiration of the disaster proclamation and public health emergency, public bodies will no longer be allowed to hold a remote meeting

Unapproved Regular Board Minutes
5-15-23

without the physical presence of a quorum of the board pursuant to Section 2.06(e) of the Open Meetings Act.

The board may still permit a member to attend a meeting by video or audio means pursuant to Section 2.06(a)-(d) of the Open Meetings Act due to (1) a personal illness; (2) a disability; (3) employment purposes; (4) business of the public body; (5) a family emergency; or (6) another emergency, a quorum of the board must be physically present at the meeting. Moreover, before allowing a member to participate remotely for these reasons, the board must first adopt rules conforming to the OMA's minimum requirement.

Regular Board Meeting - Wednesday, June 14, 2023 – 6:00 pm (Revised Start Time)

Executive Director Jarog also said last but not least a huge thank you to Teri Wirkus for all that she has done for the Park District during her employment. This will be her last meeting -as it states on her name plate, "Teri Wirkus Retired!" Thank You Teri!

Public Comment

None

COMMENTS/MATTERS FROM COMMISSIONERS

Commissioner Doherty wanted to say that he felt the Ballet Program/Recital is the least recognized program but absolutely has unbelievable performances. The whole recital is like a play and keeps your attention throughout the recital. This year the theme was Frozen and the teachers and dancers are like professionals. If you haven't seen a recital you really must go. The Pre-plant sale at Friendship Conservatory for the Foundation Fundraiser was a huge success-thank you to Ruth Yueill, Teri Wirkus & staff.

- Commissioner Doherty thanked Teri Wirkus for keeping the Board organized and all that she has done. You are awesome and you are going to be missed.
- President Kurka said Teri Wirkus has been great! We worked a lot together and I could pick up the phone anytime and ask a question. You will be missed.
- Commissioner Murphy said thank you Teri Wirkus and he appreciated those gentle reminders and you are great.

MOTION TO ADJOURN

Commission Doherty motion to adjourn the Regular meeting at 8:11 pm; seconded by Commissioner Tuczak and was carried by unanimous voice approval.

Respectfully submitted,

William J. Starr, Secretary

ACCOUNTS PAYABLE/PAYROLL DISBURSEMENT
May-23

ACCOUNTS PAYABLE

Suggested Motion: I move to ratify May Accounts Payable Checks and EFT's in the amount of \$ 666,140.50 as listed on the Check Register.

<u>CHECK DATE</u>			<u>CHECK #'S</u>	
5/1-5/7/2023	\$	223,516.85	200906-200940	Checks
5/8-5/14/2023	\$	136,298.71	200941-200971	Checks
5/15-5/21/2023	\$	42,792.47	200972-201010	Checks
5/22-5/31/2023	\$	263,532.47	201011-201051	Checks

TOTAL AP \$ 666,140.50 Checks and EFT's

PAYROLL

Suggested Motion: I move to ratify May Payroll Checks and Direct Deposits in the amount of \$ 342,552.29 as listed on this report.

<u>CHECK DATE</u>			<u>CHECK #'S</u>	
5/12/2023	\$	160,630.30	49761-50004	DD Notification
	\$	4,562.21	1034145955- 1034145973	Checks
			50005-50009	<i>Taxes, Transfers & Garnishments</i>
5/26/2023	\$	172,531.21	50010-50307	DD Notification
	\$	4,828.57	1034310689- 1034310714	Checks
			50308-50312	<i>Taxes, Transfers & Garnishments</i>

TOTAL P/R \$ 342,552.29 Checks and Direct Deposits

****Paper check numbers will not be sequential between check runs; account managed by payroll service provider.**

Mt. Prospect Park District **Payroll Summary**

Pay Period Ending 5/7/2023
 Check Date 5/12/2023

	# Hours	# Employees	Gross Pay	Avg Hrs/Emp	Avg Hrly Rate
Total	9,358.50	263	228,085.15	36	24
Full Time		61			

Pay Period Ending 5/21/2023
 Check Date 5/26/2023

	# Hours	# Employees	Gross Pay	Avg Hrs/Emp	Avg Hrly Rate
Total	10,139.50	324	243,757.93	31	24
Full Time		59			

MEMORANDUM



To: Board of Commissioners
From: Jim Jarog, Executive Director
Date: June 14, 2023
Re: 2023 Appointment of NWSRA Member District Representatives

SUMMARY & BACKGROUND:

As a participating member with the Northwest Special Recreation Association (NWSRA), the Mt. Prospect Park District is required to annually appoint a District representative to the NWSRA Board to attend Board meetings and represent our District.

The following are the suggested appointments to represent the Mt. Prospect Park District to NWSRA for the period beginning July 1, 2023 through June 30, 2024:

Jim Jarog, Executive Director, to continue as the Mt. Prospect Park District's Primary Representative to NWSRA. If Jim is unable to attend a scheduled Board Meeting Nick Troy, Director of Recreation, will attend as an Alternate Representative for the Mt. Prospect Park District in Jim's absence.

DOCUMENTS ATTACHED

None

RECOMMENDATION:

I MOVE TO APPOINT JIM JAROG, EXECUTIVE DIRECTOR, TO SERVE AS THE MT. PROSPECT PARK DISTRICT'S PRIMARY REPRESENTATIVE TO THE NWSRA BOARD AND FOR NICK TROY, DIRECTOR OF RECREATION, TO SERVE AS AN ALTERNATE REPRESENTATIVE TO THE NWSRA BOARD, FOR THE PERIOD BEGINNING JULY 1, 2023, THROUGH JUNE 30, 2024.

Mt. Prospect Park District
MEMORANDUM



To: Board of Park Commissioners
From: George Giese, Director of Administration
Lee Howard, CPA, Financial Consultant
Date: June 14, 2023
Re: Approval of the Annual Comprehensive Financial Report - FY 2022
C: Jim Jarog, Executive Director

Summary & Background:

The Park District's auditors (Illinois NFP Audit & Tax, LLP) completed their fiscal year 2022 audit, culminating in the District's Annual Comprehensive Financial Report. As a reminder, FY 2022 was the second audit conducted by Illinois NFP Audit & Tax, LLP in a three year agreement covering fiscal years 2021, 2022 and 2023. Abdullah Khan, CPA, Partner, will review the Annual Comprehensive Financial Report with the Board of Commissioners at the June meeting.

Upon acceptance of the report by the Board, required documentation will be filed with Cook County, and both the Annual Comprehensive Financial Report and the Annual Treasurer's Report for FY 2022 will be posted on the Park District's website.

Budget Impact:

Budgeted Expense for the Annual Audit:

Year-End 2021: \$18,500

Year-End 2022: \$18,750

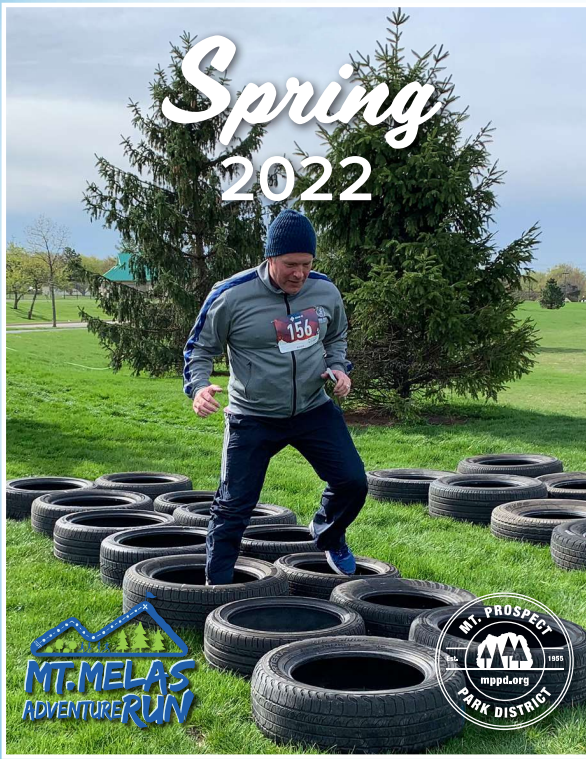
Year-End 2023: \$19,000

Documents Attached:

FY 2022 Annual Comprehensive Financial Report

Recommendation:

MOVE TO APPROVE THE FISCAL YEAR 2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT AS PRESENTED.



MT. PROSPECT PARK DISTRICT
Mount Prospect, Illinois

ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the year ended December 31, 2022





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

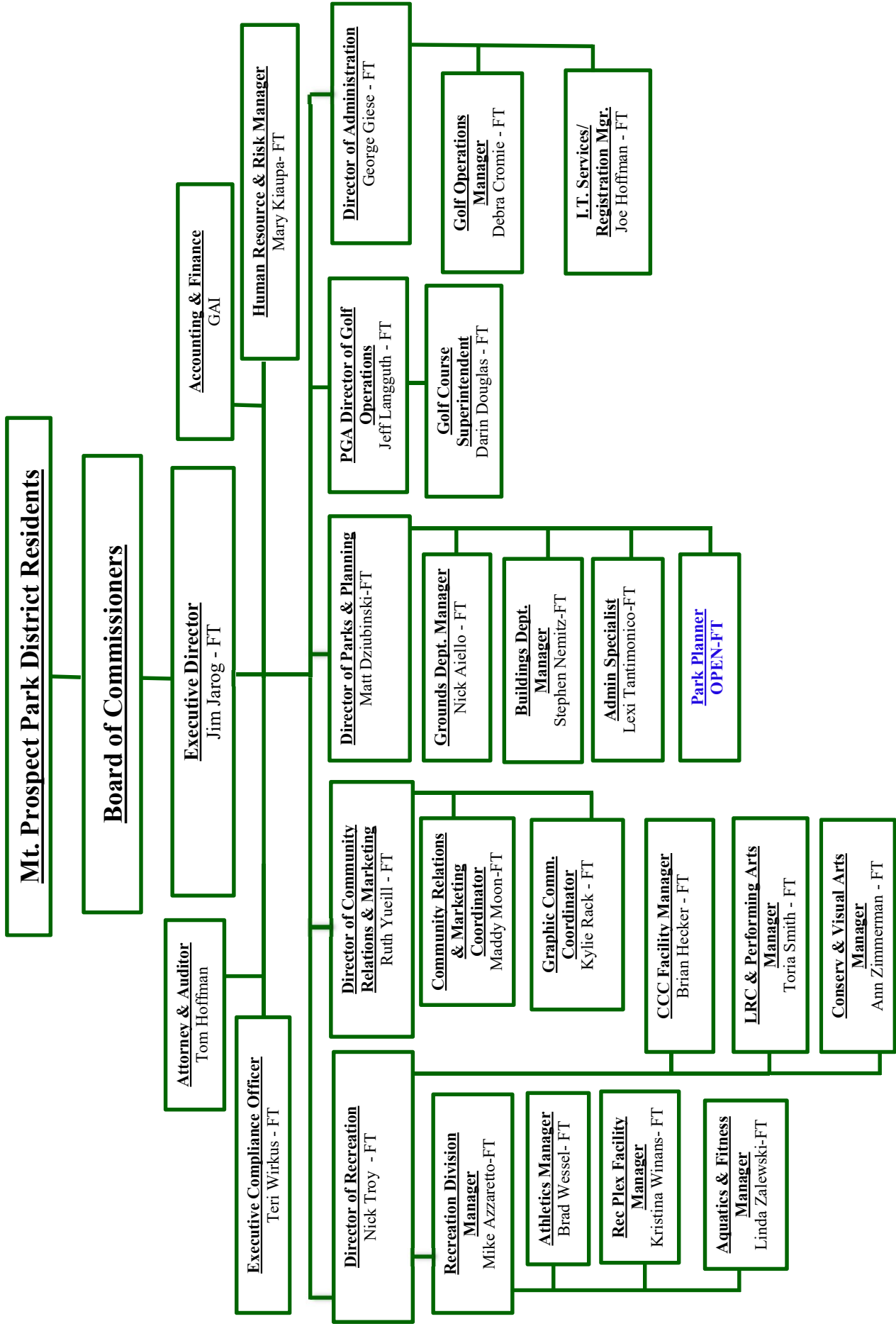
**Mount Prospect Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2021

Christopher P. Morill

Executive Director/CEO



**Mt. Prospect Park District
Principal Officials
December 31, 2022**

Board of Commissioners

Steve Kurka, President
Lisa Tenuta, Vice President
William Starr, Secretary
Michael Murphy, Treasurer
Timothy Doherty, Commissioner
William Klicka, Commissioner
Raymond Massie, Commissioner

Administrative Staff

Jim Jarog, Executive Director
George Giese, Director of Administration
Nick Troy, Director of Recreation
Brett Barcel, PGA Director of Golf Operations
Ruth Yueill, Director of Community Relations & Marketing
Matt Dziubinski, Superintendent of Parks & Planning
Mary Kiaupa, H.R. and Risk Manager
Teri Wirkus, Executive Compliance Officer
Thomas G. Hoffman, Attorney at Law
Lee J. Howard, CPA, Financial Advisor



May 18, 2023

Board of Park Commissioners
Mt. Prospect Park District
1000 W. Central Avenue
Mt. Prospect, IL 60056

Honorable Commissioners:

The Annual Comprehensive Financial Report of the Mt. Prospect Park District for the fiscal year ending December 31, 2022, is hereby submitted as mandated by state statutes. The report was prepared by the District Executive Director, Financial Advisor and Treasurer, working with the District's auditor. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the Mt. Prospect Park District, based upon a comprehensive framework of internal controls established for this purpose. Since the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements. We believe the data presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and the results of operations of the Mt. Prospect as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the District's financial affairs have been included. The Management's Discussion and Analysis complement this letter and should be read in conjunction with it.

HISTORY AND LOCAL ECONOMY

The District is located approximately 20 miles northwest of the downtown Chicago business district and directly northwest of O'Hare International Airport. The Village of Mount Prospect constitutes most of the district, but parts of the City of Des Plaines and the villages of Elk Grove and Arlington Heights are also included. Residents have access to a wide variety of employment opportunities, both locally and through the Chicago MSA through highway and commuter train.

The following is a list of the approximate percentages of certain community's 2021 Equalized Assessed Valuation which are also located within the District: Village of Mt. Prospect, 68%; the City of Des Plaines, 16%; Elk Grove Village, 6%; and the Village of Arlington Heights, 2%. Between the tax years, 2018 through 2021 (latest) the District's equalized assessed valuation has increased by 20.7% due to the increase in market values during this period. Tax extensions have increased annually within tax cap limits (C.P.I.)

Mt. Prospect's median family income, \$103,946 is 123% of the Cook County wide figure \$84,500. This contributes to the District's strong community demand for facilities and programs.

MAJOR INITIATIVES/HAPPENINGS FOR THE YEAR

District management, with the support and advice of the Park Board, responded to rising interest rates by accelerating planned capital improvement plan (CIP) long term bond sales to capture lower long term rates.

Program fees, facility admissions, product sales and rental revenues have rebounded from the pandemic. These facility and program revenues and expenses are reflected in the Recreation Fund. The Recreation fund reported a positive surplus in operations of \$1,767,837 for 2022.

Capital spending increased from \$1.1 million in 2021 to \$2.6 million for 2022. Although some projects had been delayed during the pandemic, smaller “in house” projects were accomplished during the facility closures, with the redeployment of District employees. The District updated its 5-year capital improvement plan (CIP) during the year. The plan identifies, prioritizes, and costs capital projects on a timetable over the next 5 years, along with reconciliation to available funding sources.

FUTURE INITIATIVES/FUTURE DIRECTION

The District shall use the current financial position as a basis in assessing the long-term financial implications of current and proposed policies, programs, services and capital improvements. The financial planning process includes analysis of financial trends and an assessment of problems or opportunities facing the District and actions needed to address these issues.

The District annually updates its comprehensive capital projects plans. In 2022 this process was continued by Staff and the Board of Commissioners through the 5-year capital improvement plan (CIP) process. This plan (CIP) will continue to be updated as a working document.

Projects will be completed as funding becomes available in the priority as determined by the Park Board of Commissioners.

FINANCIAL INFORMATION

Accounting System and Budgetary Control

The Park District's records for general governmental operations are maintained on a modified accrual basis, with the revenues being recorded when available and measurable and expenditures being recorded when the services or goods are received and the liabilities are incurred. Records for the Park Districts proprietary activities are maintained on the accrual basis

In developing and maintaining the Park District's accounting system, consideration is given to the adequacy of the internal control structure. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss from unauthorized use or disposition; and (2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived and (2) the evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Park District's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control has been established at the individual fund level. The fund is the level at which management cannot over expend without the approval of the governing body. Financial reports are produced showing budget and actual expenditures by line item and are distributed monthly to District departmental and divisional management, commissioners and others upon request.

In response to the pandemic and resulting loss of revenue, additional monthly reports and short-term projections were developed to provide analysis of effected programs and facilities. The models were designed to calculate, measure and project the effect of responses to the daily changing environment. Projections also provided advance information for and about adjustments to operating expenditures to maintain fund balance within predetermined numerics.

Individual line items are reviewed monthly and analyzed for budgetary goal compliance. Personnel expenditures are monitored and controlled at a position level and capital expenditures (items over \$5,000 and having a useful life of one or more years) are monitored and controlled by project.

The Reporting Entity and its Services

This report includes all of the funds, account groups and activities controlled by the District.

The District participates in the Illinois Municipal Retirement Fund, Metro Risk Management Association and the Northwest Special Recreation Association. Those organizations are separate governmental units because 1) they are organized entities, (2) have governmental character and (3) are substantially autonomous. Audited financial statements for these organizations are not included in this report. However, such statements are available upon request from their respective business offices.

The Mt. Prospect Park District provides recreation programs, park and facility management, capital development and general administration.

The District owns 325 acres and leases 193 acres. Facilities operated by the District during 2022 include: three swimming pools including, an outdoor wave pool constructed in 1984, one outdoor pool constructed in 2002 and one indoor pool; an 18-hole golf course and clubhouse located on 115 acres; three recreation centers and a Conservatory. There are 38 park sites totaling over 202 acres with playgrounds, baseball and softball diamonds, football, soccer and basketball fields. There are two outdoor ice-skating rinks and over 16 outdoor tennis courts.

A full schedule of recreation programs is provided by the District, including classes and activities in aerobics, swimming, music, dance, visual arts, and various sports. Recreational activities are available for all ages. The District is a member of the award-winning Northwest Special Recreation Association (NWSRA), which provides recreation services to physically or mentally challenged persons. Approximately 300 programs are provided yearly.

General Government Functions

The reporting period covered by these financial statements encompasses twelve months. Funds are provided for services by taxes, user fees, issuance of bonds, interest income, cash-in-lieu of land, grants, donations and miscellaneous sources.

Property taxes are a major source of income for general operations. The 3.28% increase in taxes extended by the county for tax year 2021 was due to the increase in CPI (1.40%) plus new growth.

Equalized assessed valuation for tax year 2021 was \$1,986,933,172 and tax year 2020 was \$1,975,432,038 which represents a .58% increase.

Collections for the 2021 tax year were 97.87% of the extended levy. Allocation of the 2021 and 2020 property tax levy are as follows (amounts for each \$100 of equalized assessed value).

	2021	2020
Purpose		
General Fund	0.1342	0.1243
Special Revenue Funds	0.2946	0.2575
General Obligation Debt	<u>0.1882</u>	<u>0.1722</u>
Total Tax Rate	<u>0.6170</u>	<u>0.5540</u>

Debt Administration Total long-term bonded debt increased from \$17,081,090 in 2021 by \$5,652,255 (net of maturities) to a balance of \$22,733,345 on December 31, 2022. The increase was due to the previously mentioned long term bonds sold to finance the Districts capital improvement plan.

All general obligation bond and debt certificate payments are made from the Debt Service Fund. There are seven outstanding bond issues on December 31, 2022 totaling \$22,208,345 in principal, and one debt certificate totaling \$525,000.

Capital Assets As of December 31, 2022 capital assets, net of accumulated depreciation, of the Park District amounted to \$32,199,702. The capitalized asset purchases during 2022 totaled \$2,548,182.

Financial Policies All of the financial policies contribute to a transparent and accountable agency with oversight on board, management, and taxpayer levels.

Independent Audit State statues require an annual audit of the District's finances conducted by an independent, licensed, certified public accounting firm. The independent firm of Illinois NFP Audit & Tax, LLP, Certified Public Accountants has performed the audit for the year ended December 31, 2022. The goal of the annual audit is to provide reasonable assurance that the financial statements are free from material misstatement. The auditor's report is presented in the financial section of this report.

OTHER INFORMATION

Certificate of Achievement The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.


In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. It is believed that the current report conforms to program requirements and will be submitted to GFOA for evaluation.

Acknowledgments The financial report was compiled through the efforts of the Finance staff. Appreciation is expressed to the District's administrative and recreation staff whose support and involvement is essential to the preparation of this annual report.

We would like to thank the members of the Board of Commissioners for their leadership and support in the financial operation of the District in a responsible and progressive manner.

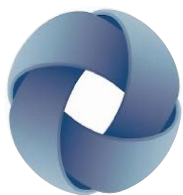
Respectfully submitted,



Lee J. Howard, CPA
Financial Advisor



Michael Murphy
Treasurer



Illinois NFP Audit & Tax, LLP

Certified Public Accountants

Independent Auditors' Report

To the Board of Commissioners
Mt. Prospect Park District
Mt. Prospect, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mt. Prospect Park District as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Mt. Prospect Park District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Mt. Prospect Park District, as of December 31, 2022, and the respective changes in financial position and cash flows, where applicable, thereof for the year ended in conformity with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mt. Prospect Park District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Mt. Prospect Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Mt. Prospect Park District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Mt. Prospect Park District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, major fund budgetary schedules, and certain pension and post-employment benefit disclosures be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mt. Prospect Park District basic financial statements. The combining and individual fund financial statements and schedules for non-major funds, and other non-required supplemental schedules as listed in the table of contents, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements schedules for non-major funds and other non-required supplemental schedules as listed in the table of contents are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Other Information

Management is responsible for the other information included within the audit report. The other information comprises of the introductory and statistical sections, as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

IL NFP Audit & Tax, LLP

Chicago, Illinois
May 18, 2023

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS
DECEMBER 31, 2022**

The Mount Prospect Park District (the District) discussion and analysis offers readers of the District's financial statements an overview of the financial activities for the year ended December 31, 2022. Please read it in conjunction with the District's transmittal letter, which begins on page vii of this report, and the financial statements which begin on page 12.

FINANCIAL HIGHLIGHTS

The District's total assets/deferred outflows exceeded its total liabilities/deferred inflows at the close of the most recent fiscal year by \$29,196,979 (net position). Total net position increased by \$5,247,287 from \$23,949,692 to \$29,196,979 over the course of the year. Depreciation was \$2,082,249.

As of the close of the current fiscal year, the governmental funds of the Mount Prospect Park District reported combined ending fund balances of \$20,399,494 an increase of \$8,728,864 from the beginning fund balances, mainly due to Capital Project Fund bond proceeds net of capital expenditures totaling \$6,629,733.

At the end of the current fiscal year, unassigned fund balance for the General Fund was \$2,184,590. The fund balance of the General Fund is 92% of total General Fund expenditures during the year. This balance is available for spending at the discretion of the District.

Property taxes levied and extended (latest) for the tax year 2021 were \$11,304,201 compared to the prior year of \$10,945,316 for a 3.28% increase.

The total net bonded debt of the Mount Prospect Park District increased by \$5,652,255 or 33% during the current year.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 12 - 13) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements begin on page 14. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the Districts most significant funds.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2022**

Government-wide Financial Statements

The District's annual report includes two government-wide financial statements. These statements provide both long-term and short-term information about the District's overall status. Financial reporting at this level uses a perspective similar to that found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The first of these government-wide statements is the Statement of Net Position. This is the District-wide statement of position presenting information that includes all of the District's assets and liabilities, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District as a whole is improving or deteriorating. Evaluation of the overall health of the District would extend to other non-financial factors such as diversification of the taxpayer base or the condition of the District's infrastructure in addition to the financial information provided in this report.

The second government-wide statement is the Statement of Activities which reports how the District's net position changed during the current fiscal year. All current year revenues and expenses are included regardless of when cash is received or paid. An important purpose of the design of the statements of activities is to show the financial reliance of the District's distinct activities or functions on revenues provided by the District's taxpayers.

Both government-wide financial statements distinguish governmental activities of the District that are principally supported by taxes and intergovernmental revenues, such as grants, from business-type activities that are intended to recover all or a significant portion of their costs through user fees and charges. Governmental activities include general government, culture and recreation. Fiduciary activities such as employee pension plans are not included in the government-wide statements since these assets are not available to fund District programs.

The government-wide financial statements are presented on pages 12 - 13 of this report.

Fund Financial Statements

A fund is an accountability unit used to maintain control over resources segregated for specific activities or objectives. The District uses funds to ensure and demonstrate compliance with finance-related laws and regulations. Within the basic financial statements, fund financial statements focus on the District's most significant funds rather than the District as a whole. Major funds are separately reported while all others are combined into a single, aggregated presentation. Individual fund data for non-major funds is provided in the form of combining statements in a later section of this report.

The District has two kinds of funds:

Governmental funds are reported in the fund financial statements and encompass essentially the same functions reported as governmental activities in the government-wide financial statements. However, the focus is very different with fund statement providing a distinctive view of the District's governmental funds. These statements report short-term fiscal accountability focusing on the use of spendable resources and balances of spendable resources available at the end of the year. They are useful in evaluating annual financing requirements of governmental programs and the commitment of spendable resources for the near-term.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2022**

Since the government-wide focus includes the long-term view, comparisons between these two perspectives may provide insight into the long-term impact of short-term financing decisions. Both the Governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to assist in understanding the differences between these two perspectives.

Budgetary comparison statements are included in the basic financial statements for the general fund and major special revenue funds. Budgetary comparison schedules for other special revenue funds can be found in a later section of this report. These statements and schedules demonstrate compliance with the District's adopted annual appropriated budget. Final Budget and Appropriations are original and unrevised.

The basic governmental fund financial statements are presented on pages 14 - 17 of this report.

Proprietary funds are reported in the fund financial statements and generally report services for which the District charges a fee. There are two kinds of proprietary funds. These are enterprise funds and internal service funds. Enterprise funds essentially encompass the same functions reported as business-type activities in the government-wide statements. Internal service funds provide services to customers within the District's organization, because the District's internal service fund primarily serves governmental functions, it is included within the governmental activities of the government-wide financial statements.

Proprietary fund statements provide both long-term and short-term financial information consistent with the focus provided by the government-wide financial statements but with more detail for major enterprise funds. Individual fund information for the internal service fund is found in combining statements in a later section of this report. Internal service funds are an accounting device used to accumulate and allocate costs internally within the District. The District uses an internal service fund to account for capital projects completed by District personnel. The basic proprietary fund financial statements are presented on pages 18 - 20 of this report.

Notes to the Financial Statements

The accompanying notes to the financial statements provide information essential to a full understanding of the government-wide and fund financial statements. The notes to the financial statements begin on page 21 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's progress in funding its obligation to provide pension benefits to its employees. Supplementary information starts on page 49 of this report. Major funds are reported in the basic financial statements as discussed. Combining and individual fund statements and schedules for non-major funds are presented in a subsequent section of this report beginning on page 62.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time, as a useful indicator of a government's financial position. In the case of the Park District, assets/deferred outflows exceeded liabilities/deferred inflows by \$29,196,979.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2022**

The following table reflects the condensed Statement of net position:

Statement of Net Position		
Governmental Activities		
	December 31, 2022	December 31, 2021
Assets		
Current and other assets	\$ 36,233,424	\$ 23,720,429
Capital assets	32,199,702	31,733,769
Total assets	68,433,126	55,454,198
Deferred Outflows	1,090,912	910,135
Total Assets/Deferred Outflows	69,524,038	56,364,333
Long-Term Debt	23,674,389	17,595,163
Other Liabilities	678,274	841,739
Total Liabilities	24,352,663	18,436,902
Deferred Inflows	15,974,396	13,977,739
Total Liabilities/Deferred Inflows	40,327,059	32,414,641
Net position		
Investment in capital assets	15,234,833	14,584,727
Restricted	12,685,444	6,161,331
Unrestricted	1,276,702	3,203,634
Total net position	\$ 29,196,979	\$ 23,949,692

For more information see the Statement of Net Position (page 12).

A large portion of the District's net position, \$15,234,833, reflects its investment in capital assets (for example, land, construction, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The Park District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$12,685,444 of the District's net position represents resources that are subject to external restrictions on how they may be used, including restrictions for capital projects and property tax funds.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2022**

The following table reflects the condensed Statement of Changes in Net Position:

Changes in Net Position		
Governmental Activities		
	December 31, 2022	December 31, 2021
Revenues		
Program revenues		
Charges for services	\$ 6,011,048	\$ 5,414,999
Grants and Contributions	422,766	29,423
General Revenues		
Property tax	11,368,960	10,709,534
Intergovernmental	573,930	278,523
Interest	43,253	19,767
Other	151,391	299,112
Total revenues	<u>18,571,348</u>	<u>16,751,358</u>
Expenses		
General government	3,436,242	3,095,134
Recreation	9,255,754	8,574,674
Interest on long-term debt	632,065	429,263
Total expenses	<u>13,324,061</u>	<u>12,099,071</u>
Increase in net position	\$ 5,247,287	\$ 4,652,287
Net Position, Beginning of Year	23,949,692	19,297,405
Net Position, Ending of Year	<u>\$ 29,196,979</u>	<u>\$ 23,949,692</u>

Governmental Activities

Governmental activities increased the District's net assets by \$5,247,287. Key elements of the entity-wide performance are as follows:

The total revenues increased by 11% or \$2,286,132 from \$16,751,358 in 2021 to \$18,571,348 in 2022. The rebounding of program revenues was due to the lifting of pandemic ordered facility closures and removal of program restrictions.

The total expense increased by 10% or \$1,244,990 from \$12,099,071 in 2021 to \$13,324,061 in 2022. This is primarily due to thoughtfully bringing back part time and seasonal staff for program activities and facility costs from the related pandemic closures and restrictions. (Refer to the Statement of Activities on page 13.)

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2022**

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the Park District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

As discussed, governmental funds are reported in the fund statements with a near-term inflow and outflow of spendable resources focus. This information is useful in assessing resources available at the end of the year in comparison with upcoming financing requirements. Governmental funds reported ending fund balances of \$20,399,494. Of this year-end total approximately \$2,184,590 is unassigned and undesignated, indicating availability for continuing the District's operations. Assigned fund balances include: \$5,407,100 in the recreation fund assigned for general recreation purposes. Restricted fund balances of \$9,293,806 for capital projects, \$763,306 for debt service, \$1,232,990 for Special Recreation (ADA projects), and \$1,395,342 in the special revenue funds. These amounts are subject to external enforceable legal restrictions such as those related to property tax levies. Amounts considered to be non-spendable total \$122,360.

The General Fund is the chief operating fund of the Mount Prospect Park District. At the end of the current year, unassigned fund balance was \$2,184,590. The non-spendable portion of the fund balance represents prepaid expenditures. The total fund balance of the General Fund was \$2,222,186. As a measure of the General Fund's liquidity, it may be useful to compare unassigned fund balance to total fund expenditures. Unassigned fund balance represents 92 percent of total General Fund expenditures.

The General Fund accounts for the District's parks & equipment maintenance and general government functions and is funded primarily by property and replacement taxes. The beginning fund balance of \$1,796,240 increased by \$425,946 to \$2,222,186. Expenditures increased from restricted Covid-19 levels in 2021 by \$275,307 to \$2,412,813 reflecting the cautious bring back of part-time and seasonal staff.

The Recreation Fund accounts for the District's recreational facilities and programs and is funded by the receipt of both property taxes and user fees. Pandemic related facility closures and program restrictions resulted in lost revenues of 2.7 million dollars for the year 2020. Expenditures were reduced by 2.5 million dollars to stabilize. In 2021, revenues rebounded by 2.1 million dollars. In 2022, expenditures were again cautiously increased by \$950,613. The fund reported a positive surplus in operations for the 2022 year of \$1,767,837.

The Special Recreation Fund balance as of December 31, 2022 was \$1,232,990 a decrease of \$335,978 from the prior year. The amount accumulated is restricted and being spent down to fund ADA capital improvements. The District has prepared a study indicating parks and facilities which are in need of handicapped accessibility projects, and plans to follow these guidelines. The projects are included in scheduled repairs and improvements when possible, for economies of construction.

The Debt Service Fund accounts for all activity related to the payment of long-term debt principal, interest and other related costs. The Debt Service Fund reported a net surplus from fund operations of \$330,740.

The Capital Projects Fund increased its balance by \$6,629,733 to \$9,293,806 which represents the excess of bond proceeds over net project expenditures for 2022. Funding (bond proceeds) will be used for capital improvement plan (CIP) projects.

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2022**

Proprietary Fund

The Mount Prospect Park District's proprietary fund statements provide the same type of information found in the government-wide statements, but in more detail.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2022 Budget year, the District made one revision to the annual operating budget through passage of a supplemental budget and appropriation of Conservatory funds for the purpose of acquisition, demolition and site improvement of property adjacent to existing Conservatory grounds in the amount of \$475,000.

The general fund is reported as a major fund, and accounts for general government and park operations of the District.

Revenues in the general fund were \$2,838,759 which were \$136,115 or (5.0%) more than budgeted.

Expenditures were \$2,412,813 which were \$289,831 or (10.7%) less than budgeted. The District closely monitors expenditures during the year, utilizing resources efficiently.

The resulting net budget variance was a favorable \$425,946.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets, net of accumulated depreciation for governmental activities as of December 31, 2021 and 2022 was \$31,733,769 and \$32,199,702 respectively. The overall change was a result of an increase in accumulated depreciation of \$2,082,249 and cost additions/deletions in capital assets of \$2,548,182. Additional information on the Park District's capital assets can be found in Note 6 to the financial statements of this report.

Capital Assets (Net of Depreciation)

December 31, 2022

	<u>Governmental Activities</u>
Land & In Progress	\$ 9,047,992
Land improvements	12,185,526
Buildings	8,490,907
Machinery and equipment	2,268,589
Vehicles	206,688
Capital assets, net	<u>\$ 32,199,702</u>

**MOUNT PROSPECT PARK DISTRICT
MANAGEMENT'S DISCUSSIONS AND ANALYSIS (CONTINUED)
DECEMBER 31, 2022**

Debt Administration

As of December 31, 2022, the Park District has general obligation bond issues outstanding of \$22,733,345 as compared to \$17,081,090 the previous year, an increase of 33%. The fund surplus of the Debt Service Fund amounted to \$763,306 as of December 31, 2022.

	Governmental Activities
General obligation bonds	\$ 4,618,345
General obligation bonds	
Alternative revenue source	17,590,000
Debt certificates	525,000
Total	<u>\$ 22,733,345</u>

State statutes limit the amount of general obligation debt a non-home rule government entity may issue to 2.875 percent of its total assessed valuation. The current debt limitation for the Mount Prospect is \$57,124,329. Additional information on the District's long-term debt can be found in Note 7 to the financial statements of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The community of the Mount Prospect Park District area is an economically healthy community. The residents have an above average wealth profile; U.S. Census Bureau reports median family income was 118% of U.S. median. The local economy has enhanced employment opportunities as evidenced by the unemployment rate of 2.9 percent for Mount Prospect in February 2023; this is below the state average of 4.5 percent. The budget for the next calendar year is balanced without the use of reserves for operations. The result has been the continued stabilization of District finances. The 2023 budget provides for a stable plan of operations.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances, comply with finance related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information please contact Lee J. Howard, CPA, Financial Advisor, Mount Prospect Park District, 1000 West Central Road, Mount Prospect, IL 60056.

Mt. Prospect Park District
Statement of Net Position
December 31, 2022

	Governmental Activities
Assets	
Cash and Investments	\$ 18,421,782
Property Taxes Receivable, Net of Allowances for Uncollectibles	14,356,279
Other Receivables	22,395
Prepaid Expenses	120,540
Inventory	5,347
Net Pension Asset - IMRF	3,307,081
Capital Assets	
Capital Assets Not Being Depreciated	9,047,992
Other Capital Assets, Net of Depreciation	23,151,710
Total Capital Assets	32,199,702
Total Assets	68,433,126
Deferred Outflows	
Deferred Items - IMRF	1,051,511
Deferred Items - OPEB	39,401
Total Deferred Outflows	1,090,912
Total Assets and Deferred Outflows	69,524,038
Liabilities	
Accounts Payable	364,507
Accrued Payroll	242,485
Accrued Interest Payable	109,307
Unearned Program Revenue	301,375
Long-term Liabilities	
Due Within One Year	
Bonds and Debt Certificate Payable	4,657,075
Compensated Absences	37,711
Due in More than One Year	
Bonds and Debt Certificate Payable, Net of Premium and Discount	18,341,634
OPEB Liability	298,569
Total Liabilities	24,352,663
Deferred Inflows	
Deferred Property Taxes	11,535,378
Deferred Items - IMRF	4,281,961
Deferred Items - OPEB	157,057
Total Deferred Inflows	15,974,396
Total Liabilities and Deferred Inflows	40,327,059
Net Position	
Net Investment in Capital Assets	15,234,833
Restricted for:	
Culture and Recreation	2,283,990
Debt Service	763,306
Capital Projects	9,293,806
Retirement	344,342
Unrestricted	1,276,702
Total Net Position	\$ 29,196,979

See Accompanying Notes to the Financial Statements

Mt. Prospect Park District
Statement of Activities
For the Year Ended December 31, 2022

Functions/Programs	Expenses	Program Revenue		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary Government				
Governmental Activities				
General Government	\$ 3,436,242	\$ 78,396	\$ 0	\$ (3,357,846)
Culture and Recreation	9,255,754	5,932,652	422,766	(2,900,336)
Interest on Long-Term Debt	632,065	0	0	(632,065)
Total Governmental Activities	13,324,061	6,011,048	422,766	(6,890,247)
Total Primary Government	\$ 13,324,061	\$ 6,011,048	\$ 422,766	(6,890,247)
General Revenues				
Taxes				
Property Taxes				11,368,960
Intergovernmental - Replacement Taxes				573,930
Investment Income				43,253
Miscellaneous				151,391
Total General Revenues				12,137,534
Change in Net Position				5,247,287
Net Position,				
Beginning of Year				23,949,692
End of Year				\$ 29,196,979

See Accompanying Notes to the Financial Statements

Mt. Prospect Park District
Balance Sheet
Governmental Funds
December 31, 2022

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Other Governmental Funds	Total
Assets							
Cash and Investments	\$ 1,680,928	\$ 5,514,885	\$ 1,102,206	\$ 52,312	\$ 9,381,684	\$ 601,105	\$ 18,333,120
Property Taxes Receivable, Net of Allowances for Uncollectibles	3,224,045	2,167,213	919,381	4,311,259	0	3,734,381	14,356,279
Other Receivables	0	22,395	0	0	0	0	22,395
Due from Other Funds	0	0	0	0	0	350,000	350,000
Prepaid Items	37,596	66,453	0	0	0	12,964	117,013
Inventory	0	5,347	0	0	0	0	5,347
Total Assets	4,942,569	7,776,293	2,021,587	4,363,571	9,381,684	4,698,450	33,184,154
Total Deferred Outflows	0	0	0	0	0	0	0
Total Assets and Deferred Outflows	4,942,569	7,776,293	2,021,587	4,363,571	9,381,684	4,698,450	33,184,154
Liabilities							
Accounts Payable	50,957	133,704	52,247	0	87,878	33,656	358,442
Accrued Payroll	59,326	137,314	0	0	0	42,825	239,465
Unearned Program Revenue	0	301,375	0	0	0	0	301,375
Due to Other Funds	0	0	0	150,000	0	200,000	350,000
Total Liabilities	110,283	572,393	52,247	150,000	87,878	276,481	1,249,282
Deferred Inflows							
Deferred Property Taxes	2,610,100	1,725,000	736,350	3,450,265	0	3,013,663	11,535,378
Total Deferred Inflows	2,610,100	1,725,000	736,350	3,450,265	0	3,013,663	11,535,378
Fund Balance							
Nonspendable	37,596	71,800	0	0	0	12,964	122,360
Restricted	0	0	1,232,990	763,306	9,293,806	1,395,342	12,685,444
Assigned	0	5,407,100	0	0	0	0	5,407,100
Unassigned	2,184,590	0	0	0	0	0	2,184,590
Total Fund Balance	2,222,186	5,478,900	1,232,990	763,306	9,293,806	1,408,306	20,399,494
Total Liabilities, Deferred Inflows and Fund Balance	\$ 4,942,569	\$ 7,776,293	\$ 2,021,587	\$ 4,363,571	\$ 9,381,684	\$ 4,698,450	\$ 33,184,154

See Accompanying Notes to the Financial Statements

Mt. Prospect Park District
Reconciliation of Fund Balances of the Governmental Funds to the Governmental Activities
in the Statement of Net Position
December 31, 2022

Reconciliation of the Balance Sheet - Governmental Funds to the Statement of Net Position:

Amounts reported in the Statement of Net Position are different because:

Fund Balance - Balance Sheet of Governmental Funds	\$ 20,399,494
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Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	32,199,702
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Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds:

Deferred items related to changes in pension assumptions and differences between expected and actual pension plan experience:

Deferred Outflows - IMRF	1,051,511
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Deferred Outflows - OPEB	39,401
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Net Pension Asset - IMRF	3,307,081
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Net OPEB Liability	(298,569)
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Long-term liabilities, including bonds and debt certificate payable, are not due and payable in the current period and, therefore, are not reported in the funds:

Accrued Interest	(109,307)
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Bonds and Debt Certificate Payable	(22,733,345)
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Unamortized Premium on General Obligation Bonds	(433,063)
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Unamortized Discount on General Obligation Bonds	167,699
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Compensated Absences	(37,711)
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Deferred items related to difference between projected and actual earnings on pension plan investments and difference between expected and actual pension plan experience:

Deferred Inflows - IMRF	(4,281,961)
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Deferred Inflows - OPEB	(157,057)
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The net position of the internal service funds are included in the governmental activities in the statement of net position.

	83,104
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Net Position of Governmental Activities

	\$ 29,196,979
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Mt. Prospect Park District
Statement of Revenues, Expenditures, and Changes in Fund Balance
Governmental Funds
For the Year Ended December 31, 2022

	General	Recreation	Special Recreation	Debt Service	Capital Projects	Other Governmental Funds	Total
Revenues							
Property Taxes	\$ 2,474,796	\$ 1,781,777	\$ 737,673	\$ 3,470,394	\$ 0	\$ 2,904,320	\$ 11,368,960
Replacement Taxes	154,529	419,401	0	0	0	0	573,930
Fees and Admissions	0	5,036,168	0	0	0	42,762	5,078,930
Sales	0	75,855	0	0	0	16,315	92,170
Rentals	78,396	677,826	0	0	0	83,726	839,948
Investment Income	1,504	0	0	811	40,938	0	43,253
Grants and Donations	0	24,354	0	0	398,412	0	422,766
Miscellaneous	129,534	4,794	0	0	17,063	0	151,391
Total Revenues	2,838,759	8,020,175	737,673	3,471,205	456,413	3,047,123	18,571,348
Expenditures							
Current							
General Government	2,412,813	0	0	0	93,045	409,822	2,915,680
Recreation	0	6,252,338	1,073,651	0	0	2,294,820	9,620,809
Debt Service							
Principal	0	0	0	4,407,725	0	0	4,407,725
Interest and Fiscal Charges	0	0	0	577,720	0	0	577,720
Capital Outlay	0	0	0	0	2,161,019	431,895	2,592,914
Total Expenditures	2,412,813	6,252,338	1,073,651	4,985,445	2,254,064	3,136,537	20,114,848
Excess (Deficiency) of							
Revenues over Expenditures	425,946	1,767,837	(335,978)	(1,514,240)	(1,797,651)	(89,414)	(1,543,500)
Other Financing Sources (Uses)							
Issuance of Debt	0	0	0	1,844,980	8,215,000	0	10,059,980
Issuance of Premium	0	0	0	0	386,181	0	386,181
Issuance of Discount	0	0	0	0	(173,797)	0	(173,797)
Total Other Financing Sources	0	0	0	1,844,980	8,427,384	0	10,272,364
Net Change in Fund Balance	425,946	1,767,837	(335,978)	330,740	6,629,733	(89,414)	8,728,864
Fund Balance,							
Beginning of Year	1,796,240	3,711,063	1,568,968	432,566	2,664,073	1,497,720	11,670,630
End of Year	\$ 2,222,186	\$ 5,478,900	\$ 1,232,990	\$ 763,306	\$ 9,293,806	\$ 1,408,306	\$ 20,399,494

See Accompanying Notes to the Financial Statements

Mt. Prospect Park District
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances
of the Governmental Funds to the Governmental Activities in the Statement of Activities
For the Year Ended December 31, 2022

Net Change in Fund Balances - Total Governmental Funds	\$ 8,728,864
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:	
Capital outlays	2,548,182
Depreciation expense	(2,082,249)
Governmental funds report debt payments as expenditures and debt issuances as revenue. However, in the statement of activities, debt payments and debt issuances are not reported as expenditures and revenue, respectively.	
Proceeds from the Issuance of Bonds Payable	(10,059,980)
Proceeds from the Issuance of Premium	(386,181)
Proceeds from the Issuance of Discount	173,797
Principal Payments of Bonds and Debt Certificate Payable	4,407,725
The issuance of long-term debt in the current and prior years resulted in: Deferred Refunding, Discount and Premium that were reported as current financial resources in the governmental funds. However, these amounts have been amortized in the government-wide statements:	
Amortization of Premium	21,070
Amortization of Discount	(6,098)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds:	
Change in the following deferred items related to pension investment experience, changes in pension assumptions, and difference between expected and actual pension plan experience:	
Deferred Outflows - IMRF	185,889
Deferred Outflows - OPEB	(5,112)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:	
Change in Accrued Interest Payable	(54,345)
Change in Compensated Absences	20,326
Change in Net Pension Asset - IMRF	3,333,435
Change in OPEB Liability	63,161
Change in the following deferred items related to difference between expected and actual pension plan experience:	
Deferred Inflows - IMRF	(1,605,929)
Deferred Inflows - OPEB	(56,417)
The change in net position of certain activities of internal service is included in the governmental activities in the statement of net position.	21,149
Change in Net Position of Governmental Activities	<u>\$ 5,247,287</u>

Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2022

5. Jointly Governed Organization

The District is a member of the Northwest Special Recreation Association. The District pays annual contributions to this organization for services it provides for disabled and handicapped members of the District. During the year ended December 31, 2022, the District paid \$360,825 to the Northwest Special Recreation Association.

6. Capital Assets and Finance Leases

Capital Assets

Capital asset activity for the year ended December 31, 2022, consisted of the following:

	Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022
<u>Governmental Activities</u>				
Assets Not Subject to Depreciation				
Land	\$ 8,646,816	\$ 367,026	\$ 0	\$ 9,013,842
Construction in Progress	0	34,150	0	34,150
Assets Subject to Depreciation				
Buildings	36,343,412	299,345	0	36,642,757
Improvements	19,734,725	1,142,151	(534,823)	20,342,053
Machinery and Equipment	8,249,977	686,062	(140,165)	8,795,874
Vehicles	699,894	19,448	0	719,342
Subtotal	<u>73,674,824</u>	<u>2,548,182</u>	<u>(674,988)</u>	<u>75,548,018</u>
Less - Accumulated Depreciation				
Buildings	(27,319,609)	(832,241)	0	(28,151,850)
Improvements	(7,896,704)	(794,646)	534,823	(8,156,527)
Machinery and Equipment	(6,293,625)	(373,825)	140,165	(6,527,285)
Vehicles	(431,117)	(81,537)	0	(512,654)
Subtotal	<u>(41,941,055)</u>	<u>(2,082,249)</u>	<u>674,988</u>	<u>(43,348,316)</u>
Net Capital Assets	<u>\$ 31,733,769</u>	<u>\$ 465,933</u>	<u>\$ 0</u>	<u>\$ 32,199,702</u>

Depreciation expense was charged to the functions/programs of the primary government as follows:

<u>Governmental Activities</u> - General Government	\$ 520,562
<u>Governmental Activities</u> - Culture and Recreation	1,561,687

Finance Leases

Leases that span more than twelve months that are material in nature to the financial statements, and that do not transfer ownership are recognized as a right-of-use asset and finance lease liability. The right-of-use assets are measured at an amount equal to the present value of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-of-use assets are amortized on a straight-line basis over the life of the related lease. Finance leases that transfer ownership that are material in nature to the financial statements are recognized as capital assets at cost and a related lease liability. As of December 31, 2022, the District reports no finance leases.

Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2022

7. Long-term Liabilities

The District enters into debt transactions to finance additions of machinery and equipment and major construction, improvements or land acquisitions. The following debt commitments exist as of December 31, 2022:

	Balance December 31, 2021	Additions	Retirements	Balance December 31, 2022	Amount Due Within One Year	Debt Retired By Fund
General Obligation Bonds						
Series 2014A (ARS)	\$ 7,260,000	\$ 0	\$ 0	\$ 7,260,000	\$ 115,000	Debt Service
Series 2017B (ARS)	1,115,000	0	(550,000)	565,000	565,000	Debt Service
Series 2019C (ARS)	2,055,000	0	(505,000)	1,550,000	510,000	Debt Service
Series 2020A	2,870,415	0	(2,870,415)	0	0	Debt Service
Series 2021A	2,993,735	0	(220,370)	2,773,365	2,773,365	Debt Service
Series 2021B*	161,940	0	(161,940)	0	0	Debt Service
Series 2022A (ARS)	0	8,215,000	0	8,215,000	0	Debt Service
Series 2022B	0	1,525,130	0	1,525,130	273,860	Debt Service
Series 2022C*	0	319,850	0	319,850	319,850	Debt Service
Debt Certificates						
Series 2014B	625,000	0	(100,000)	525,000	100,000	Debt Service
	<u>\$ 17,081,090</u>	<u>\$ 10,059,980</u>	<u>\$ (4,407,725)</u>	<u>\$ 22,733,345</u>	<u>\$ 4,657,075</u>	
Premium on Bond Payable	\$ 67,952	\$ 386,181	\$ (21,070)	\$ 433,063		N/A
Discount on Bond Payable	\$ 0	\$ (173,797)	\$ 6,098	\$ (167,699)		N/A

* - Direct placement obligations

General Obligation Bonds

General Obligation Park Bonds (Alternate Revenue Source), Series 2014A - Originally issued for \$8,000,000 in 2014 provides for annual installments ranging from \$140,000 to \$905,000 through November 1, 2034. Interest is payable semiannually on May 1 and November 1 at rates from 2% to 4%.

General Obligation Park Refunding Bonds (Alternate Revenue Source), Series 2017B - Originally issued for \$3,190,000 in 2017 provides for annual installments ranging from \$500,000 to \$565,000 through November 1, 2023. Interest is payable annually on November 1 at rates from 1.16% to 1.99%.

General Obligation Park Refunding Bonds (Alternate Revenue Source), Series 2019C - Originally issued for \$3,060,000 in 2019 provides for annual installments ranging from \$500,000 to \$525,000 through November 1, 2025. Interest is payable semiannually on May 1 and November 1 at rates from 1.27% to 1.50%.

General Obligation Limited Tax Park Bonds, Series 2021A - Originally issued for \$2,993,735 in 2021 provides for annual installments ranging from \$220,370 to \$2,773,365 through December 15, 2023. Interest is payable semiannually on June 15 and December 15 at rates from .310% to .340%.

Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2022

7. Long-term Liabilities (Continued)

General Obligation Bonds (Continued)

General Obligation Park Bonds (Alternate Revenue Source), Series 2022A - Originally issued for \$8,215,000 in 2022 provides for annual installments ranging from \$115,000 to \$785,000 through November 1, 2041. Interest is payable semiannually on May 1 and November 1 at 3.00% to 5.00%.

General Obligation Limited Tax Park Bonds, Series 2022B - Originally issued for \$1,525,130 in 2022 provides for annual installments ranging from \$273,860 to \$1,251,270 through December 15, 2024. Interest is payable semiannually on June 15 and December 15 at 3.460%.

General Obligation Bonds - Direct Placement

Taxable General Obligation Limited Tax Park Bonds, Series 2022C - Originally issued for \$319,850 in 2022 provides for an annual installment of \$319,850 on December 15, 2023. Interest is payable annually on December 15 at 4.00%.

Debt Certificates

Debt Certificate, Series 2014B - Debt certificates originally issued for \$1,000,000 in 2014 provide for annual payments through November 1, 2027. Interest is payable annually on November 1 at 4%.

The District's future minimum debt payments are as follows:

Fiscal Year(s)	General Obligation Bonds		General Obligation Bonds - Direct Placement Obligations	
	Principal	Interest	Principal	Interest
December 31, 2023	\$ 4,237,225	\$ 696,032	\$ 319,850	\$ 14,393
December 31, 2024	2,381,270	648,410	0	0
December 31, 2025	1,030,000	575,700	0	0
December 31, 2026	905,000	551,413	0	0
December 31, 2027	905,000	519,738	0	0
December 31, 2028 - 2032	5,425,000	2,006,469	0	0
December 31, 2033 - 2037	4,040,000	987,056	0	0
December 31, 2038 - 2041	2,965,000	302,200	0	0
	<u>\$ 21,888,495</u>	<u>\$ 6,287,018</u>	<u>\$ 319,850</u>	<u>\$ 14,393</u>
Fiscal Year(s)	Debt Certificates		Total Debt Service Requirements	
	Principal	Interest	Principal	Interest
December 31, 2023	\$ 100,000	\$ 21,000	\$ 4,657,075	\$ 731,425
December 31, 2024	100,000	17,000	2,481,270	665,410
December 31, 2025	105,000	13,000	1,135,000	588,700
December 31, 2026	110,000	8,800	1,015,000	560,213
December 31, 2027	110,000	4,400	1,015,000	524,138
December 31, 2028 - 2032	0	0	5,425,000	2,006,469
December 31, 2033 - 2037	0	0	4,040,000	987,056
December 31, 2038 - 2041	0	0	2,965,000	302,200
	<u>\$ 525,000</u>	<u>\$ 64,200</u>	<u>\$ 22,733,345</u>	<u>\$ 6,365,611</u>

Mt. Prospect Park District
Notes to the Financial Statements (Continued)
For the Year Ended December 31, 2022

7. Long-term Liabilities (Continued)

Prior Year Debt Defeasance

In prior years, the District has defeased notes issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the District's government-wide financial statements. As of December 31, 2022, the amount of defeased debt outstanding amounted to \$590,000.

Alternate Revenue Source Bonds - Pledged Revenue

The District's alternate revenue source bonds (2014A, 2017B, 2019C and 2022A) are secured by (i) proceeds received by the District from time to time from the issuance of its general obligation bonds or notes to the fullest extent permitted by law, including Section 6-4 of the Park Code and Section 15.01 of the Debt Reform Act and (ii) such other funds of the District as may be lawfully available and annually appropriated for such payment. The amount of the pledges remaining as of December 31, 2022, and a comparison of the pledged revenues collected and the related principal and interest expenditure for fiscal year 2022 is as follows:

			Commitment End	
<u>Debt Issue</u>	<u>Pledged Revenue Source</u>	<u>Pledge Remaining</u>	<u>Date</u>	
Series 2014A	General Fund Revenues	\$ 9,052,119	11/01/2034	
Series 2017B	General Fund Revenues	576,244	11/01/2023	
Series 2019C	General Fund Revenues	1,595,597	11/01/2025	
Series 2022A	General Fund Revenues	12,540,969	11/01/2041	

<u>Debt Issue</u>	<u>Pledged Revenue Source</u>	<u>Pledged Revenue</u>	<u>Principal and Interest Paid</u>	<u>Estimated % of Revenue Pledged</u>
Series 2014A	General Fund Revenues	\$ 2,838,759	\$ 266,931	9%
Series 2017B	General Fund Revenues	2,571,828	571,144	22%
Series 2019C	General Fund Revenues	2,000,684	534,249	27%
Series 2022A	General Fund Revenues	1,466,435	160,594	11%

Other long-term liabilities activity is as follows:

	Balance December 31 2021	Additions and Other Changes	Retirements	Balance December 31 2022	Amount Due Within One Year	Debt Retired By Fund
Other Long-term Liabilities*						
Compensated Absences	\$ 58,037	\$ 37,711	\$ (58,037)	\$ 37,711	\$ 37,711	General/Recreation
Net Pension Liability - IMRF^	26,354	(1,631,073)	(1,702,362)	(3,307,081)	0	General/Recreation
OPEB Liability	361,730	(55,267)	(7,894)	298,569	0	General/Recreation
	<u>\$ 446,121</u>	<u>\$ (1,648,629)</u>	<u>\$ (1,768,293)</u>	<u>\$ (2,970,801)</u>	<u>\$ 37,711</u>	

* - These liabilities have historically been retired by the General and Recreation funds.

^ - Presented as an asset on the Statement of Net Position

Mt. Prospect Park District
Other Post-Employment Benefits Disclosures
For the Year Ended December 31, 2022

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Changes in Net OPEB Liability and Related Ratios
Last 10 Plan Years (When Available)

Measurement Date December 31,	2018	2019	2020	2021	2022
Total OPEB liability					
Service cost	\$ 13,407	\$ 12,402	\$ 11,631	\$ 14,385	\$ 16,568
Interest on the OPEB Liability	13,996	14,601	13,488	6,945	8,050
Changes of benefit terms	0	0	0	0	0
Difference between expected and actual experience of the OPEB Liability	0	0	(112,447)	0	(25,066)
Changes of assumptions	(7,746)	9,072	50,833	(9,173)	(54,819)
Benefit payments, including refunds of employee contributions	(33,108)	(30,505)	(14,319)	(20,501)	(7,894)
Other Changes	(3,987)	(1,602)	0	0	0
Implicit Benefit Payments	0	0	0	0	0
Net change in total OPEB liability	(17,438)	3,968	(50,814)	(8,344)	(63,161)
Total OPEB liability– beginning	<u>434,358</u>	<u>416,920</u>	<u>420,888</u>	<u>370,074</u>	<u>361,730</u>
Total OPEB liability – ending	<u>\$ 416,920</u>	<u>\$ 420,888</u>	<u>\$ 370,074</u>	<u>\$ 361,730</u>	<u>\$ 298,569</u>
Plan fiduciary net position					
Plan fiduciary net position - Beginning	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plan fiduciary net position - Ending	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Net OPEB liability / (asset)	<u>\$ 416,920</u>	<u>\$ 420,888</u>	<u>\$ 370,074</u>	<u>\$ 361,730</u>	<u>\$ 298,569</u>
Plan fiduciary net position as a percent of the OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered-employee Valuation Payroll ("CVP")	\$ 3,136,988	\$ 4,370,100	\$ 3,412,187	\$ 3,549,853	\$ 3,336,012
Net OPEB liability as a % of CVP	13.29%	9.63%	10.85%	10.19%	8.95%

Notes to the Multiyear Schedule of Changes in Employer's Net OPEB Liability:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

There are no assets accumulated in a trust that meet the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

**Mt. Prospect Park District
IMRF Pension Disclosures
For the Year Ended December 31, 2022**

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Contributions
Last 10 Fiscal Years (When Available)

Fiscal Year Ending	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution as a % of Covered Valuation Payroll
12/31/2014	\$ 451,399	\$ 488,859	\$ (37,460)	\$ 3,783,728	12.92%
12/31/2015	732,350	732,350	0	3,982,329	18.39%
12/31/2016	826,884	826,884	0	4,356,607	18.98%
12/31/2017	794,191	794,191	0	4,382,951	18.12%
12/31/2018	752,138	752,138	0	4,297,932	17.50%
12/31/2019	685,669	685,669	0	4,370,100	15.69%
12/31/2020	702,726	702,726	0	3,865,822	18.18%
12/31/2021	680,219	680,219	0	3,856,744	17.64%
12/31/2022	810,700	810,700	0	4,335,294	18.70%

Notes to the Multiyear Schedule of Contributions:

The information presented was determined as part of the actuarial valuations as of January 1 of the prior calendar year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 22 years; the asset valuation method was five-year smoothed fair value; and the significant actuarial assumptions were an investment rate of 7.25% annually and projected salary increases assumption of 3.35% to 14.25% plus 2.50% for inflation compounded annually.

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Mt. Prospect Park District
IMRF Pension Disclosures (Continued)
For the Year Ended December 31, 2022

REQUIRED SUPPLEMENTARY INFORMATION

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Last 10 Plan Years (When Available)		2014	2015	2016	2017	2018	2019	2020	2021
Measurement Date December 31, Total pension liability ("TPL")									
Service cost	\$	484,373	\$ 415,266	\$ 433,014	\$ 470,526	\$ 425,706	\$ 433,672	\$ 456,126	\$ 342,684
Interest on the TPL		1,812,836	1,898,502	1,981,967	2,097,208	2,099,047	2,176,290	2,286,757	2,337,158
Changes of benefit terms		0	0	0	0	0	0	0	0
Difference between expected and actual experience of the TPL		(757,770)	5,148	343,218	(393,536)	4,517	301,826	(246,053)	386,807
Changes of assumptions		766,319	33,148	(69,529)	(817,122)	848,882	0	(169,767)	0
Benefit payments, including refunds of employee contributions		(1,047,805)	(1,207,108)	(1,215,329)	(1,267,750)	(1,352,540)	(1,350,723)	(1,447,942)	(1,702,362)
Net change in total pension liability		1,257,953	1,144,956	1,473,341	89,326	2,025,612	1,561,065	879,121	1,364,287
Total pension liability- beginning		24,485,129	25,743,082	26,888,038	28,361,379	28,450,705	30,476,317	32,037,382	32,916,503
Total pension liability - ending		\$ 25,743,082	\$ 26,888,038	\$ 28,361,379	\$ 28,450,705	\$ 30,476,317	\$ 32,037,382	\$ 32,916,503	\$ 34,280,790
Plan fiduciary net position									
Contributions - employer	\$	488,859	\$ 732,350	\$ 826,884	\$ 811,921	\$ 752,138	\$ 685,669	\$ 702,727	\$ 680,219
Contributions - employee		182,774	179,705	196,048	197,233	194,333	197,153	187,126	175,762
Net investment income		1,259,789	108,214	1,483,673	3,995,076	(1,354,832)	4,608,053	4,058,567	5,488,089
Benefit payments, including refunds of employee contributions		(1,047,805)	(1,207,108)	(1,215,329)	(1,267,750)	(1,352,540)	(1,350,723)	(1,447,942)	(1,702,362)
Other (net transfer)		66,308	(189,305)	36,446	(429,380)	495,974	97,755	367,717	56,014
Net change in plan fiduciary net position		949,925	(376,144)	1,327,722	3,307,100	(1,264,927)	4,237,907	3,868,195	4,697,722
Plan fiduciary net position - Beginning		20,840,371	21,790,296	21,414,152	22,741,874	26,048,974	24,784,047	29,021,954	32,890,149
Plan fiduciary net position - Ending		\$ 21,790,296	\$ 21,414,152	\$ 22,741,874	\$ 26,048,974	\$ 24,784,047	\$ 29,021,954	\$ 32,890,149	\$ 37,587,871
Net pension liability / (asset)		\$ 3,952,786	\$ 5,473,886	\$ 5,619,505	\$ 2,401,731	\$ 5,692,270	\$ 3,015,428	\$ 26,354	\$ (3,307,081)
Plan fiduciary net position as a percent of the TPL		84.65%	79.64%	80.19%	91.56%	81.32%	90.59%	99.92%	109.65%
Covered Valuation Payroll ("CVP")	\$	3,666,562	\$ 3,982,329	\$ 4,356,607	\$ 4,382,951	\$ 4,297,932	\$ 4,370,100	\$ 3,865,822	\$ 3,856,744
Net pension liability as a % of CVP		107.81%	137.45%	128.99%	54.80%	132.44%	69.00%	0.68%	-85.75%

Notes to the Multiyear Schedule of Changes in Employer's Net Pension Liability:

This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, information is presented for those years for which information is available.

Mt. Prospect Park District
General Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			<u>Variance</u>
	<u>Final</u>	<u>Original/Final</u>		<u>Over (Under)</u>
	<u>Appropriation</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Revenues				
Property Taxes		\$ 2,453,078	\$ 2,474,796	\$ 21,718
Replacement Taxes		75,000	154,529	79,529
Rentals		42,416	78,396	35,980
Investment Income		1,478	1,504	26
Miscellaneous		130,672	129,534	(1,138)
Total Revenues		<u>2,702,644</u>	<u>2,838,759</u>	<u>136,115</u>
Expenditures				
Current				
General Government				
Personnel Services	\$ 1,490,498	1,354,997	1,261,477	93,520
Employee Fringe Benefits	654,237	594,761	488,153	106,608
Contractual Services	345,494	314,900	275,544	39,356
Commodities	222,291	206,146	199,770	6,376
Utilities	255,024	231,840	187,869	43,971
Total Expenditures	<u>\$ 2,967,544</u>	<u>2,702,644</u>	<u>2,412,813</u>	<u>289,831</u>
Net Change in Fund Balance		<u>\$ 0</u>	<u>425,946</u>	<u>\$ 425,946</u>
Fund Balance,				
Beginning of Year			<u>1,796,240</u>	
End of Year			<u>\$ 2,222,186</u>	

**Mt. Prospect Park District
Recreation Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance Over (Under) Budget
	Final Appropriation	Original/Final Budget		
Revenues				
Property Taxes		\$ 1,616,091	\$ 1,781,777	\$ 165,686
Replacement Taxes		201,592	419,401	217,809
Fees and Admissions		4,479,612	5,036,168	556,556
Sales		55,212	75,855	20,643
Rentals		661,208	677,826	16,618
Grants and Donations		10,500	24,354	13,854
Miscellaneous		0	4,794	4,794
Total Revenues		<u>7,024,215</u>	<u>8,020,175</u>	<u>995,960</u>
Expenditures				
Current				
Recreation				
Personnel Services	\$ 4,450,848	4,046,224	3,587,577	458,647
Employee Fringe Benefits	990,847	900,768	714,623	186,145
Contractual Services	678,039	616,395	702,959	(86,564)
Commodities	908,612	826,009	775,725	50,284
Utilities	683,174	621,067	464,662	156,405
Other	15,127	13,752	6,792	6,960
Total Expenditures	<u>\$ 7,726,647</u>	<u>7,024,215</u>	<u>6,252,338</u>	<u>771,877</u>
Net Change in Fund Balance		<u>\$ 0</u>	<u>1,767,837</u>	<u>\$ 1,767,837</u>
Fund Balance,				
Beginning of Year			<u>3,711,063</u>	
End of Year			<u>\$ 5,478,900</u>	

**Mt. Prospect Park District
Special Recreation Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022**

	Budgeted Amounts		Variance Over (Under) Budget
	Final Appropriation	Original/Final Budget	
Revenues			
Property Taxes		\$ 782,800	\$ 737,673
Total Revenues		<u>782,800</u>	<u>737,673</u>
Expenditures			
Current			
Recreation			
Payments to NWSRA	\$ 503,910	458,100	295,807
Accessibility Improvements	<u>1,399,200</u>	<u>1,272,000</u>	<u>777,844</u>
Total Expenditures	<u>\$ 1,903,110</u>	<u>1,730,100</u>	<u>1,073,651</u>
Net Change in Fund Balance		<u>\$ (947,300)</u>	<u>(335,978)</u>
Fund Balance,			
Beginning of Year			<u>1,568,968</u>
End of Year			<u>\$ 1,232,990</u>

Mt. Prospect Park District
Notes to Required Supplementary Information
For the Year Ended December 31, 2022

Budgets are adopted on a basis consistent with generally accepted accounting principles. The annual budget is legally enacted and provides for a legal level of control at the fund level. All annual appropriations lapse at fiscal year end.

**Mt. Prospect Park District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
General Government				
Personnel Services				
Full-time salaries	\$ 1,434,362	\$ 1,303,964	\$ 1,238,834	\$ 65,130
Part-time salaries	56,136	51,033	22,643	28,390
Total Personnel Services	1,490,498	1,354,997	1,261,477	93,520
Total Employee Fringe Benefits	654,237	594,761	488,153	106,608
Contractual Services				
Auditing services	28,941	26,310	19,760	6,550
Legal services	53,798	48,907	37,344	11,563
Financial services	105,074	95,522	89,843	5,679
Public relations	5,016	4,560	4,365	195
Public notices	6,397	5,815	5,270	545
Promotional service	5,225	4,750	3,172	1,578
Brochure	4,950	4,500	0	4,500
Membership dues	5,936	5,396	4,354	1,042
Postage and freight	5,500	5,000	3,173	1,827
Travel, meetings and conference	5,148	4,680	443	4,237
Training seminars	10,164	9,240	2,955	6,285
Service contracts	8,327	7,570	7,528	42
Repairs & maintenance - services	39,857	36,843	41,097	(4,254)
Laundry and cleaning service	5,060	4,600	5,631	(1,031)
Security system	3,590	3,470	3,129	341
Computer service fee	45,905	41,732	41,377	355
457 plan services	6,606	6,005	6,103	(98)
Total Contractual Services	345,494	314,900	275,544	39,356
Commodities				
Books and publications	550	500	446	54
Office supplies	16,056	14,596	14,804	(208)
Janitorial supplies	3,275	3,150	1,083	2,067
Clothing supplies	7,535	6,850	10,807	(3,957)
Horticultural supplies	10,010	9,100	4,437	4,663
Vehicle fuels	56,100	51,000	68,898	(17,898)
Oils, lubricants and cleaners	7,150	6,500	1,981	4,519
Small tools	3,080	2,800	1,487	1,313
Repairs & maintenance - material	53,580	52,600	51,379	1,221
Fertilizer and ground chemicals	54,142	49,220	38,585	10,635
Other commodities	7,513	6,830	5,863	967
Equipment rental	3,300	3,000	0	3,000
Total Commodities	222,291	206,146	199,770	6,376

**Mt. Prospect Park District
General Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance Over (Under) Budget
	Final Appropriation	Original/Final Budget		
General Government (Continued)				
Utilities				
Telephone	\$ 62,348	\$ 56,680	\$ 52,218	\$ 4,462
Electricity	100,870	91,700	63,932	27,768
Gas	33,000	30,000	22,220	7,780
Water	39,710	36,100	37,452	(1,352)
Refuse/scavenger	19,096	17,360	12,047	5,313
Total Utilities	<u>255,024</u>	<u>231,840</u>	<u>187,869</u>	<u>43,971</u>
Total Expenditures	<u>\$ 2,967,544</u>	<u>\$ 2,702,644</u>	<u>\$ 2,412,813</u>	<u>\$ 289,831</u>

**Mt. Prospect Park District
Recreation Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
Recreation				
Personnel Services				
Full-time salaries	\$ 2,134,204	\$ 1,940,185	\$ 1,826,367	\$ 113,818
Part-time salaries	2,316,644	2,106,039	1,761,210	344,829
Total Personnel Services	4,450,848	4,046,224	3,587,577	458,647
Total Employee Fringe Benefits	990,847	900,768	714,623	186,145
Contractual Services				
Financial services	66,905	60,823	57,206	3,617
Public relations	16,445	14,950	11,536	3,414
Promotional service	13,685	12,441	7,728	4,713
Classified advertising	22,594	20,540	20,606	(66)
Instructors/program service	356,921	324,472	445,811	(121,339)
Brochure	27,885	25,350	3,526	21,824
Membership dues	14,092	12,810	11,922	888
Postage and freight	5,500	5,000	3,334	1,666
Travel, meetings and conference	16,027	14,570	5,555	9,015
Training seminars	8,367	7,605	984	6,621
Service contracts	14,212	12,920	11,890	1,030
Gas cart expense	5,500	5,000	14,909	(9,909)
Repairs & maintenance - services	87,901	79,909	90,159	(10,250)
Laundry and cleaning service	440	400	195	205
Computer programming	4,180	3,800	3,800	0
Security system	17,385	15,805	13,798	2,007
Total Contractual Services	678,039	616,395	702,959	(86,564)
Commodities				
Supplies and equipment				
Office supplies	27,207	24,733	24,485	248
Janitorial supplies	57,250	48,060	30,708	17,352
Clothing supplies	3,300	3,000	2,776	224
Horticultural supplies	23,100	21,000	18,046	2,954
Medical and lab supplies	1,980	1,800	324	1,476
Recreation supplies	48,876	48,417	44,973	3,444
Program supplies	334,338	306,066	277,286	28,780
Total supplies and equipment	496,051	453,076	398,598	54,478
Cost of sales				
Beverage	2,200	2,000	3,100	(1,100)
Food	3,300	3,000	0	3,000
Merchandise	43,541	39,583	49,365	(9,782)
Total cost of sales	49,041	44,583	52,465	(7,882)

**Mt. Prospect Park District
Recreation Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
Recreation (Continued)				
Commodities (Continued)				
Repairs and maintenance				
Chemicals - pools	\$ 39,490	\$ 35,900	\$ 31,930	\$ 3,970
Vehicle fuels	37,950	34,500	49,303	(14,803)
Oils, lubricants and cleaners	2,200	2,000	1,299	701
Maintenance materials	138,490	125,900	115,558	10,342
Fertilizer and ground chemicals	100,650	91,500	91,064	436
Golf equipment repairs	14,850	13,500	16,548	(3,048)
Total repairs and maintenance	333,630	303,300	305,702	(2,402)
Miscellaneous				
Tournament expenses	16,390	14,900	12,418	2,482
Minor equipment	12,125	8,900	5,867	3,033
Other commodities	550	500	250	250
Equipment rental	825	750	425	325
Total miscellaneous	29,890	25,050	18,960	6,090
Total Commodities	908,612	826,009	775,725	50,284
Utilities				
Telephone	73,573	66,885	67,719	(834)
Electricity	409,200	372,000	246,030	125,970
Gas	92,840	84,400	46,122	38,278
Water	74,360	67,600	79,569	(11,969)
Refuse/scavenger	33,201	30,182	25,222	4,960
Total Utilities	683,174	621,067	464,662	156,405
Other				
Sales tax	15,127	13,752	6,792	6,960
Total Other	15,127	13,752	6,792	6,960
Total Expenditures	\$ 7,726,647	\$ 7,024,215	\$ 6,252,338	\$ 771,877

Mt. Prospect Park District
Debt Service Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
Revenues				
Property Taxes		\$ 3,450,265	\$ 3,470,394	\$ 20,129
Investment Income		811	811	0
Total Revenues		<u>3,451,076</u>	<u>3,471,205</u>	<u>20,129</u>
Expenditures				
Debt Service				
Principal	\$ 4,848,498	4,407,725	4,407,725	0
Interest and Fiscal Charges	424,120	585,558	577,720	7,838
Total Expenditures	<u>\$ 5,272,618</u>	<u>4,993,283</u>	<u>4,985,445</u>	<u>7,838</u>
Excess (Deficiency) of Revenues over Expenditures		(1,542,207)	(1,514,240)	27,967
Other Financing Sources				
Issuance of Debt		1,844,980	1,844,980	0
Total Other Financing Sources		<u>1,844,980</u>	<u>1,844,980</u>	<u>0</u>
Net Change in Fund Balance		<u>\$ 302,773</u>	<u>330,740</u>	<u>\$ 27,967</u>
Fund Balance,				
Beginning of Year			<u>432,566</u>	
End of Year			<u>\$ 763,306</u>	

**Mt. Prospect Park District
Capital Projects Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance Over (Under)
	Final Appropriation	Original/Final Budget	Actual	Budget
Revenues				
Investment Income		\$ 0	\$ 40,938	\$ 40,938
Grants and Donations		438,115	398,412	(39,703)
Miscellaneous		25,000	17,063	(7,937)
Total Revenues		463,115	456,413	(6,702)
Expenditures				
Current				
General Government				
Issuance Cost	\$ 93,045	93,045	93,045	0
Capital Outlay				
Park improvements	4,282,880	4,282,880	1,449,411	2,833,469
Equipment	1,741,026	1,741,026	458,663	1,282,363
Buildings	596,578	596,578	252,945	343,633
Total Expenditures	<u>\$ 6,713,529</u>	<u>6,713,529</u>	<u>2,254,064</u>	<u>4,459,465</u>
Excess (Deficiency) of Revenues over Expenditures		(6,250,414)	(1,797,651)	4,452,763
Other Financing Sources (Uses)				
Issuance of Debt		6,427,385	8,215,000	1,787,615
Issuance of Premium		0	386,181	386,181
Issuance of Discount		0	(173,797)	(173,797)
Total Other Financing Sources		6,427,385	8,427,384	1,999,999
Net Change in Fund Balance		<u>\$ 176,971</u>	<u>6,629,733</u>	<u>\$ 6,452,762</u>
Fund Balance,				
Beginning of Year			2,664,073	
End of Year			<u>\$ 9,293,806</u>	

Mt. Prospect Park District
Combining Fund Schedule - Non-major Funds
Combining Balance Sheet
December 31, 2022

Special Revenue Funds						
	IMRF	Social Security	Liability Insurance	Paving and Lighting	Conservatory	Total
Assets						
Cash and Investments	\$ 23,946	\$ 36,437	\$ 169,796	\$ 221,195	\$ 149,731	\$ 601,105
Property Taxes Receivable, Net of Allowances for Uncollectibles	923,551	611,340	1,030,664	126,242	1,042,584	3,734,381
Due from Other Funds	0	200,000	0	0	150,000	350,000
Prepaid Items	0	0	3,462	0	9,502	12,964
Total Assets	947,497	847,777	1,203,922	347,437	1,351,817	4,698,450
Total Deferred Outflows	0	0	0	0	0	0
Total Assets and Deferred Outflows	947,497	847,777	1,203,922	347,437	1,351,817	4,698,450
Liabilities						
Accounts Payable	0	0	11,287	10,479	11,890	33,656
Accrued Payroll	0	15,482	6,716	0	20,627	42,825
Due to Other Funds	200,000	0	0	0	0	200,000
Total Liabilities	200,000	15,482	18,003	10,479	32,517	276,481
Deferred Inflows						
Deferred Property Taxes	746,200	489,250	832,750	103,363	842,100	3,013,663
Total Deferred Inflows	746,200	489,250	832,750	103,363	842,100	3,013,663
Fund Balance						
Nonspendable	0	0	3,462	0	9,502	12,964
Restricted	1,297	343,045	349,707	233,595	467,698	1,395,342
Total Fund Balance	1,297	343,045	353,169	233,595	477,200	1,408,306
Total Liabilities, Deferred Inflows and Fund Balance	\$ 947,497	\$ 847,777	\$ 1,203,922	\$ 347,437	\$ 1,351,817	\$ 4,698,450

Mt. Prospect Park District
Combining Fund Schedule - Non-major Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended December 31, 2022

	Special Revenue Funds					Total
	IMRF	Social Security	Liability Insurance	Paving and Lighting	Conservatory	
Revenues						
Property Taxes	\$ 714,667	\$ 491,383	\$ 797,792	\$ 92,200	\$ 808,278	\$ 2,904,320
Fees and Admissions	0	0	0	0	42,762	42,762
Sales	0	0	0	0	16,315	16,315
Rentals	0	0	0	0	83,726	83,726
Total Revenues	714,667	491,383	797,792	92,200	951,081	3,047,123
Expenditures						
Current						
General Government	170,055	92,505	147,262	0	0	409,822
Recreation	640,645	333,444	535,209	0	785,522	2,294,820
Capital Outlay	0	0	0	58,364	373,531	431,895
Total Expenditures	810,700	425,949	682,471	58,364	1,159,053	3,136,537
Net Change in Fund Balances	(96,033)	65,434	115,321	33,836	(207,972)	(89,414)
Fund Balance,						
Beginning of Year	97,330	277,611	237,848	199,759	685,172	1,497,720
End of Year	\$ 1,297	\$ 343,045	\$ 353,169	\$ 233,595	\$ 477,200	\$ 1,408,306

Mt. Prospect Park District
IMRF Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022

	<u>Budgeted Amounts</u>			<u>Variance</u>
	<u>Final</u>	<u>Original/Final</u>		<u>Over (Under)</u>
	<u>Appropriation</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Revenues				
Property Taxes		\$ 710,700	\$ 714,667	\$ 3,967
Total Revenues		<u>710,700</u>	<u>714,667</u>	<u>3,967</u>
Expenditures				
Current				
General Government				
Retirement Contributions	\$ 193,952	176,320	170,055	6,265
Recreation				
Retirement Contributions	598,818	544,380	640,645	(96,265)
Total Expenditures	<u>\$ 792,770</u>	<u>720,700</u>	<u>810,700</u>	<u>(90,000)</u>
Net Change in Fund Balance		<u>\$ (10,000)</u>	<u>(96,033)</u>	<u>\$ (86,033)</u>
Fund Balance,				
Beginning of Year			<u>97,330</u>	
End of Year			<u>\$ 1,297</u>	

**Mt. Prospect Park District
Social Security Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022**

	<u>Budgeted Amounts</u>			<u>Variance</u>
	<u>Final</u>	<u>Original/Final</u>		<u>Over (Under)</u>
	<u>Appropriation</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>
Revenues				
Property Taxes		\$ 489,250	\$ 491,383	\$ 2,133
Total Revenues		<u>489,250</u>	<u>491,383</u>	<u>2,133</u>
Expenditures				
Current				
General Government				
Retirement Contributions	\$ 139,004	126,367	92,505	33,862
Recreation				
Retirement Contributions	<u>417,002</u>	<u>379,093</u>	<u>333,444</u>	<u>45,649</u>
Total Expenditures	<u>\$ 556,006</u>	<u>505,460</u>	<u>425,949</u>	<u>79,511</u>
Net Change in Fund Balance		<u>\$ (16,210)</u>	<u>65,434</u>	<u>\$ 81,644</u>
Fund Balance,				
Beginning of Year			<u>277,611</u>	
End of Year			<u>\$ 343,045</u>	

**Mt. Prospect Park District
Liability Insurance Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022**

	Budgeted Amounts		Actual	Variance Over (Under) Budget
	Final Appropriation	Original/Final Budget		
Revenues				
Property Taxes		\$ 793,100	\$ 797,792	\$ 4,692
Total Revenues		<u>793,100</u>	<u>797,792</u>	<u>4,692</u>
Expenditures				
Current				
General Government				
Personnel Services	\$ 35,018	32,222	33,771	(1,549)
Employee Fringe Benefits	13,715	12,468	10,515	1,953
Contractual Services	14,221	12,928	11,236	1,692
Insurance Premiums	140,656	140,656	91,740	48,916
Recreation				
Personnel Services	117,618	106,537	106,724	(187)
Employee Fringe Benefits	41,145	37,405	29,069	8,336
Contractual Services	42,663	38,785	35,022	3,763
Insurance Premiums	532,544	471,344	364,394	106,950
Total Expenditures	<u>\$ 937,580</u>	<u>852,345</u>	<u>682,471</u>	<u>169,874</u>
Net Change in Fund Balance		<u>\$ (59,245)</u>	115,321	<u>\$ 174,566</u>
Fund Balance,				
Beginning of Year			237,848	
End of Year			<u>\$ 353,169</u>	

**Mt. Prospect Park District
Paving and Lighting Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
Revenues				
Property Taxes		\$ 97,850	\$ 92,200	\$ (5,650)
Total Revenues		97,850	92,200	(5,650)
Expenditures				
Capital Outlay				
Park Improvements	\$ 217,635	197,850	58,364	139,486
Total Expenditures	\$ 217,635	197,850	58,364	139,486
Net Change in Fund Balance		\$ (100,000)	33,836	\$ 133,836
Fund Balance,				
Beginning of Year			199,759	
End of Year			\$ 233,595	

**Mt. Prospect Park District
Conservatory Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
Revenues				
Property Taxes		\$ 803,400	\$ 808,278	\$ 4,878
Fees and Admissions		43,500	42,762	(738)
Sales		10,000	16,315	6,315
Rentals		51,400	83,726	32,326
Total Revenues		908,300	951,081	42,781
Expenditures				
Current				
Recreation				
Personnel Services	\$ 637,445	579,495	496,755	82,740
Employee Fringe Benefits	148,960	135,418	107,461	27,957
Contractual Services	64,808	58,915	42,792	16,123
Commodities	92,749	84,316	84,365	(49)
Utilities	68,761	62,510	50,932	11,578
Other	0	0	3,217	(3,217)
Capital Outlay	0	475,000	373,531	101,469
Total Expenditures	\$ 1,012,723	1,395,654	1,159,053	236,601
Net Change in Fund Balance		\$ (487,354)	(207,972)	\$ 279,382
Fund Balance,				
Beginning of Year			685,172	
End of Year			<u>\$ 477,200</u>	

**Mt. Prospect Park District
Conservatory Fund
Budgetary Comparison Schedule
Schedule of Expenditures
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
Recreation				
Personnel Services				
Full-time salaries	\$ 499,297	\$ 453,906	\$ 399,566	\$ 54,340
Part-time salaries	138,148	125,589	97,189	28,400
Total Personnel Services	637,445	579,495	496,755	82,740
Total Employee Fringe Benefits	148,960	135,418	107,461	27,957
Contractual Services				
Legal services	14,087	12,806	9,778	3,028
Financial services	18,775	17,068	16,053	1,015
Promotional service	2,200	2,000	3,347	(1,347)
Brochure	7,480	6,800	0	6,800
Travel, meetings and conference	275	250	0	250
Training seminars	2,376	2,160	195	1,965
Service contracts	825	750	730	20
Repairs & maintenance - services	13,350	12,136	9,548	2,588
Laundry and cleaning service	2,530	2,300	1,320	980
Security system	2,910	2,645	1,821	824
Total Contractual Services	64,808	58,915	42,792	16,123
Commodities				
Supplies and equipment				
Office supplies	1,338	1,216	1,150	66
Janitorial supplies	7,700	7,000	3,765	3,235
Horticultural supplies	29,398	26,725	29,482	(2,757)
Recreation supplies	1,925	1,750	587	1,163
Program supplies	14,300	13,000	15,977	(2,977)
Total supplies and equipment	54,661	49,691	50,961	(1,270)
Cost of sales				
Beverage	8,388	7,625	7,822	(197)
Total cost of sales	8,388	7,625	7,822	(197)
Repairs and maintenance				
Vehicle fuels	8,250	7,500	10,132	(2,632)
Maintenance materials	17,600	16,000	13,098	2,902
Fertilizer and ground chemicals	3,300	3,000	2,352	648
Total repairs and maintenance	29,150	26,500	25,582	918
Miscellaneous				
Minor equipment	550	500	0	500
Total miscellaneous	550	500	0	500
Total Commodities	92,749	84,316	84,365	(49)

**Mt. Prospect Park District
Conservatory Fund
Budgetary Comparison Schedule
Schedule of Expenditures (Continued)
For the Year Ended December 31, 2022**

	Budgeted Amounts			Variance
	Final	Original/Final		Over (Under)
	Appropriation	Budget	Actual	Budget
Recreation (Continued)				
Utilities				
Telephone	\$ 12,617	\$ 11,470	\$ 13,171	\$ (1,701)
Electricity	24,750	22,500	13,460	9,040
Gas	19,140	17,400	11,688	5,712
Water	6,160	5,600	4,725	875
Refuse/scavenger	6,094	5,540	7,888	(2,348)
Total Utilities	<u>68,761</u>	<u>62,510</u>	<u>50,932</u>	<u>11,578</u>
Other				
Sales tax	<u>0</u>	<u>0</u>	<u>3,217</u>	<u>(3,217)</u>
Total Other	<u>0</u>	<u>0</u>	<u>3,217</u>	<u>(3,217)</u>
Total Recreation	<u>1,012,723</u>	<u>920,654</u>	<u>785,522</u>	<u>135,132</u>
Capital Outlay				
Buildings and Land	<u>0</u>	<u>475,000</u>	<u>373,531</u>	<u>101,469</u>
Total Capital Outlay	<u>0</u>	<u>475,000</u>	<u>373,531</u>	<u>101,469</u>
Total Expenditures	<u>\$ 1,012,723</u>	<u>\$ 1,395,654</u>	<u>\$ 1,159,053</u>	<u>\$ 236,601</u>

**Mt. Prospect Park District
Internal Service Fund
Budgetary Comparison Schedule
Schedule of Revenues, Expenses, and Changes in Net Position
For the Year Ended December 31, 2022**

	Budgeted Amounts		Variance Over (Under) Budget
	Final Appropriation	Original/Final Budget	
Revenues			
Capital Project Billings		\$ 310,000	\$ 310,000
Total Revenues		310,000	0
Operating Expenses			
Current			
Recreation			
Personnel Services	\$ 196,858	178,962	176,925
Employee Fringe Benefits	65,538	59,580	47,658
Contractual Services	29,104	26,458	28,042
Commodities	49,500	45,000	36,226
Total Operating Expenses	<u>\$ 341,000</u>	<u>310,000</u>	<u>288,851</u>
Changes in Net Position		<u>\$ 0</u>	<u>\$ 21,149</u>
Net Position,			
Beginning of Year			61,955
End of Year			<u>\$ 83,104</u>

Mt. Prospect Park District
MEMORANDUM



To: Board of Park Commissioners
From: Matt Dziubinski; Director of Parks & Planning
Date: 6/14/2023
Re: Rosemary S. Argus Friendship Park Phase 2a Design Services
C: Jim Jarog; Executive Director

SUMMARY & BACKGROUND:

Construction for the Rosemary S. Argus Friendship Park redevelopment phase 1 has started. Eriksson Engineering is currently working on this phase of the project with the park district and we expect work to be completed by the fall of 2023. With construction underway, we can now begin the planning and development for phase 2a.

Having received a recent conditional award notice for an Illinois Tourism Grant, the next step is to engage in professional services for the design and construction document development for phase 2a. Design services would include Civil, Landscape, and Architecture.

Phase 2a improvements to the Conservatory and Grounds include:

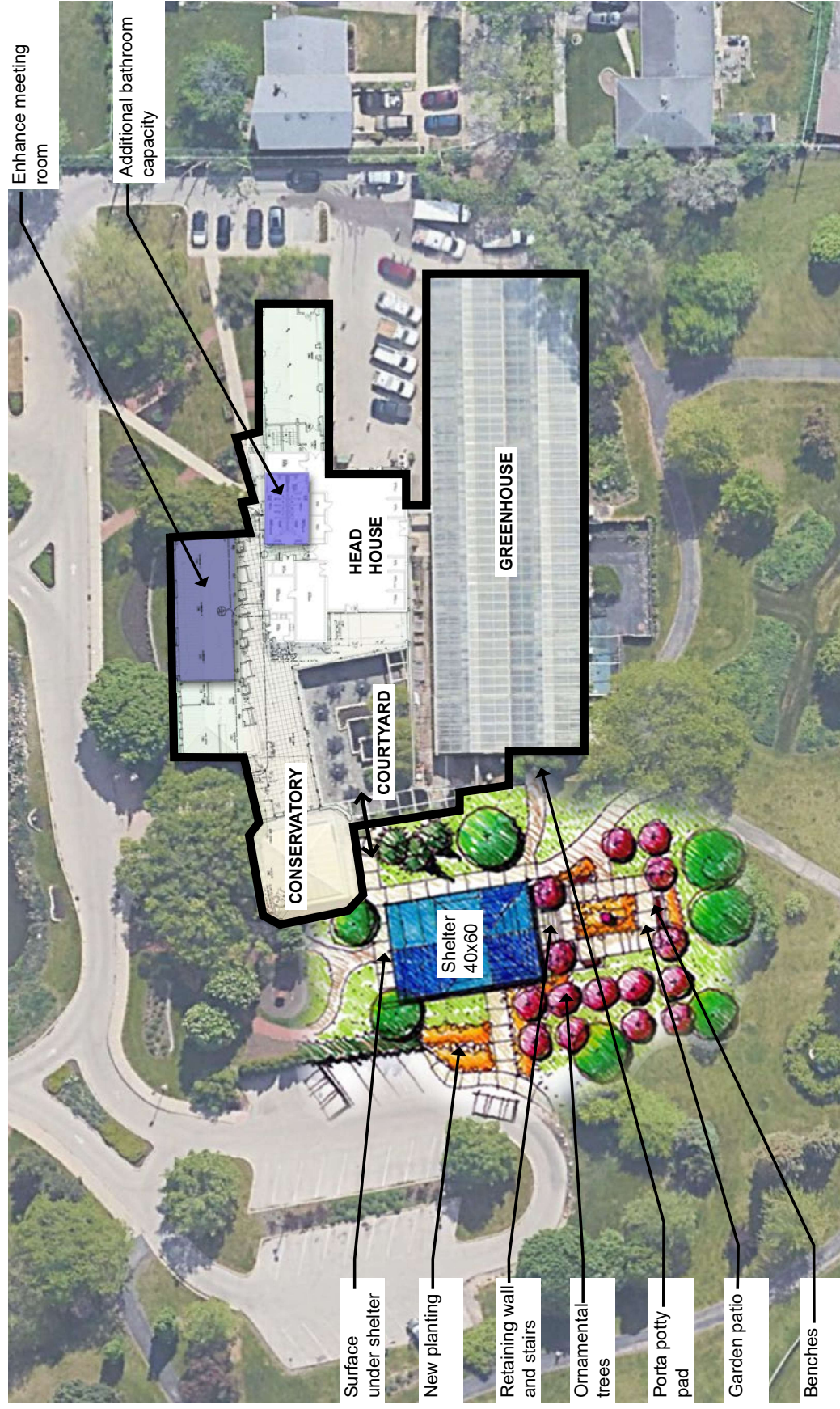
1. New shelter, surface, installation, and electric service.
2. New garden patio, benches, and plantings.
3. Additional bathroom capacity at the Conservatory.
4. Banquet room improvements at the Conservatory.
5. Porta potty pad, storage, and screening.
6. Make up volume to the existing basin and the addition of a rain-garden for stormwater.
7. Pick up / drop off lane modifications to the existing west parking lot.

DOCUMENTS ATTACHED:

- Conceptual drawing - Dated 9/13/2022
- Illinois Tourism Grant conditional award list
- Eriksson Engineering proposal (phase 2a) - Dated 5/25/2023

RECOMMENDATION:

MOVE TO AUTHORIZE THE EXECUTIVE DIRECTOR OF THE MT. PROSPECT PARK DISTRICT TO ENTER INTO A CONTRACT FOR DESIGN AND ENGINEERING SERVICES WITH ERIKSSON ENGINEERING IN THE AMOUNT OF \$75,000 FOR THE ROSEMARY S. ARGUS FRIENDSHIP PARK REDEVELOPMENT PHASE 2a.



Friendship Park Conservatory Improvements to Conservatory and Grounds

September 13, 2022

Tourism Attractions and Festivals Grants – Recipients

Grantee	Location of Festival/Attraction	Funding Amount	Description
Academy of the Arts	Naperville	\$250,000.00	Construction of a theater and performing arts center in Naperville
Anderson Gardens (Rockford)	Rockford	\$150,000.00	Modify a parking facility at the Anderson Japanese Gardens in Rockford
Art on theMART Foundation	Chicago	\$355,000.00	Purchase of art installations for Art on theMART in Chicago
Berwyn Development Corporation	Berwyn	\$175,000.00	Funding to purchase portable bandshells and block party wagons for community events
Blair Thomas & Company	Chicago	\$424,000.00	Funding for the Chicago International Puppet Theater Festival (various locations in Chicago)
Carol Stream Park District	Carol Stream	\$37,637.52	Improving and upgrading McCaslin Park Sports Complex
Castle Ridge, LLC	Centralia	\$271,390.00	Funding for the Centralia Seasonal Music Festivals at Castle Ridge
Champaign-Urbana Adventures in Time and Space, LLC	Urbana	\$318,839.00	Support for a new interactive Critical Hit minigolf attraction to the Champaign-Urbana Adventures in Time and Space (CU Adventures) facility in Urbana
Chicago Architecture Biennial Inc.	Chicago	\$500,000.00	Chicago Architecture Biennial (CAB5)
Chicago Architecture Foundation	Chicago	\$51,545.00	City in a Snow Globe winter holiday exhibition at the Chicago Architecture Center
Chicago Thanksgiving Parade Foundation	Chicago	\$387,800.00	Funding for the Chicago Thanksgiving Parade
Chicago Zoological Society	Brookfield	\$350,000.00	Wings Around the World animal habitat expansion at the Brookfield Zoo
City of Aurora	Aurora	\$192,779.00	Funding for the Aurora Festival of Lights

City of Belleville	Belleville	\$424,850.00	Relocating and expanding Belleville's Old Town Farmer's Market
City of Carbondale	Carbondale	\$500,000.00	Improvements to Superblock, a sports multi-complex owned by the City of Carbondale
City of Centralia	Centralia	\$37,500.00	Install historic plaques and a street lighting canopy for the Historic Centralia Commercial District
City of Champaign	Champaign	\$500,000.00	Construction of the Neil Street Plaza in Champaign
City of Chicago (DCASE)	Chicago	\$500,000.00	Funding for the Taste of Chicago
City of Du Quoin	Du Quoin	\$62,250.00	Funding for the Du Quoin Holiday Lights Fair
City of Elgin	Elgin	\$191,651.00	Funding for Nightmare on Chicago Street in downtown Elgin
City of Geneva	Geneva	\$18,000.00	Funding to support various festivals including Geneva Arts Fair, Festival of the Vine, Christmas Walk and Swedish Days
City of Highland Park	Highland Park	\$142,800.00	Funding for multiple events at The Lot -- the City's dedicated event space
City of Marshall Public Library	Marshall	\$300,000.00	Improvements to the Clark County Genealogy Library in Marshall
City of Rockford	Rockford	\$500,000.00	Construction of a Great Lawn Open Canopy Stage at Davis Park along the Rock River in Rockford
City of Springfield	Springfield	\$499,878.00	Improvements to the North Mansion Block Plaza in Springfield
College of DuPage Foundation	Glen Ellyn	\$160,200.00	Support for Andy Warhol Portfolios: A Life in Pop exhibition at the College of DuPage
Community Education Network	Chicago	\$254,000.00	Funding for Juneteenth Village Fest at the Anna & Frederick Douglass Park on Chicago's West Side
Decatur Park District	Decatur	\$500,000.00	Improvements to the Devon G. Amphitheater in Decatur
DeKalb County History Center	Sycamore	\$500,000.00	Improvements to DeKalb County History Center in Sycamore
Discovery Center Museum of Rockford Inc	Rockford	\$15,000.00	Support for the Interactive Willow Garden Kaleidoscope Sculpture in the Kaleidoscope Corner of the Outdoor Science Park at the Discovery Center Museum in Rockford

Dundee Township Park District	West Dundee	\$200,000.00	Support to design and develop multiple areas as well as purchase and install interpretive signage at the Randall Oaks Zoo and Park in Dundee Township
Edwardsville Children's Museum	Edwardsville	\$90,000.00	Discovery Garden Expansion Project at the Edwardsville Children's Museum in Edwardsville
Elmhurst Art Museum	Elmhurst	\$42,500.00	Funding for the Art in Wilder Park Festival
Equiticity	Chicago	\$100,000.00	Funding for a series of ten Community bike rides/festivals to promote and support local small businesses in Chicago neighborhoods
Evanston History Center	Evanston	\$183,167.00	Restoration of the Charles Gates Dawes House in Evanston
Fox Valley Park District	Montgomery	\$500,000.00	Improvements to four existing dirt ballfield infields at the Fox Valley Park District's Stuart Sports Complex in Montgomery
Freeport Arts Center	Freeport	\$500,000.00	Renovate a historic building in Freeport's historic downtown district to create a new space for the Freeport Art Museum
Friends of Wildlife Prairie Park	Hanna City	\$150,970.00	Improvements to wolf and cougar enclosures and purchase of animals for Wildlife Prairie Park
Fulton Historical Society	Fulton	\$350,000.00	Improvements to the Fidelity-Drives Building in Fulton to expand the authentic full-scale Windmill and Windmill Cultural Center
German American Events LLC	Aurora	\$43,471.00	Funding for the Christkindlmarket Aurora winter festival
Grant Park Orchestral Association	Chicago	\$250,000.00	Funding for Grant Park Music Festival
Great Rivers & Routes Tourism Bureau	Multiple locations	\$184,000.00	Purchase and installation of 10 self-serve kayak kiosks and interpretive panels along the Mississippi and Illinois Rivers in various locations in the region

Greater Auburn Gresham Development Corporation	Chicago	\$205,500.00	Funding for the 79th Street Renaissance Festival in Auburn Gresham
Greater Metropolis Convention & Visitors Bureau, INC.	Metropolis	\$106,350.00	Funding for the Metropolis Superman Celebration and the Fort Massac Encampment
Greater Waukegan Development Coalition	North Chicago	\$100,000.00	Funding for the inaugural Lake County Juneteenth Festival at Foss Park in North Chicago
GT Partners, LLC	Rockford	\$500,000.00	Restoration of the historic Times Theater in the West Downtown Rockford Historic District
Historic Dixon Theatre Group	Dixon	\$100,000.00	Hosting the 2022-23 season of The Dixon Historic Theatre
Hoogland Center for the Arts	Springfield	\$65,000.00	Support for a new marquee with electronic message boards for the Hoogland Center for the Arts in Springfield
Illinois Amish Information Exhibits Inc	Arthur	\$500,000.00	Construction of a visitor center and museum building at the Illinois Amish Heritage Center in Arthur
Illinois Craft Brewers Guild	Chicago	\$84,800.00	Funding for the Festival of Wood and Barrel Aged Beer (Chicago)
Illinois Restaurant Association	Chicago	\$247,000.00	Funding for the Chicago Gourmet event
Kane County Development and Community Service	Geneva	\$270,000.00	Construction of new canoe and kayak access sites and improvements to existing access sites along the Fox River Trail in Geneva
Lincoln Park Zoo	Chicago	\$450,000.00	Purchase and installation of a new digital and audio/visual platform at the Lincoln Park Zoo
Logan County Tourism Bureau	Lincoln	\$25,187.00	Improvements to the Mill Museum on Route 66 in Lincoln
Macomb Area Convention & Visitors Bureau	Macomb	\$40,000.00	Purchase and installation of the World's Largest Monopoly Game on the grounds of the McDonough County Courthouse in Macomb

Madison County Historical Society Inc	Edwardsville	\$19,600.00	Funding for the Living History Days festival at various locations in Edwardsville
Mercer County Family Young Men's Christian Association of Aledo	Mercer County - Multiple Locations	\$24,550.00	Funding for the Ride 17 Summer Festival in five local communities in Mercer County
Mt. Prospect Park District	Mt. Prospect	\$340,000.00	Improvements to the Friendship Park Conservatory and grounds in Mt. Prospect
Museum of Science and Industry	Chicago	\$136,417.93	Funding for "Pompeii: The Exhibition" exhibit at the Museum of Science and Industry in Chicago
Naper Settlement	Naperville	\$187,003.00	Funding for an event series at Naper Settlement
National Railroad Hall of Fame	Galesburg	\$478,414.00	Construct the National Railroad Hall of Fame in Galesburg
Navy Pier	Chicago	\$500,000.00	Funding for Light Up the Lake at Chicago's Navy Pier
Northlight Theatre, Inc. (Skokie)	Evanston	\$401,075.00	Support for architectural services for a new theatre and community center in Evanston
Oak Lawn Park District	Oak Lawn	\$345,000.00	Construction and enhancements to Centennial Park in the Oak Lawn Park District
Peoria Park District	Peoria	\$114,675.00	Funding for seven cultural festivals at the Peoria Riverfront
Poss Music Works NFP	Effingham	\$32,650.00	Funding for the Moccasin Creek Festival at Larson's Landing in Effingham
Preservation of Egyptian Theatre, Inc.	DeKalb	\$85,400.00	Improvements to the Egyptian Theater in DeKalb
Puerto Rican Cultural Center	Chicago	\$76,200.00	Renovation of an existing building in Chicago to create the Arturo Schomburg Afro Boricua Immersion Center
Quad City Symphony Orchestra Association	Rock Island	\$67,742.80	Funding for Masterworks concert series at Centennial Hall in Rock Island

Rockford Area Convention & Visitors Bureau	Rockford	\$235,000.00	Funding for the Transformational Arts and Culture Festival in Rockford
Route History, Inc.	Springfield	\$500,000.00	Support for the construction of the Imagine Route 66 History building in Springfield
Schaumburg Park District	Schaumburg	\$500,000.00	Enhancements to Olympic Park in Schaumburg
Southern Illinois Airport Authority	Murphysboro	\$142,500.00	Funding for the Cascade of Colors event at the Southern Illinois Airport
Springfield Park District (Washington Park Botanical Garden)	Springfield	\$370,000.00	Replacement of the Washington Park Botanical Garden Conservatory Dome and other upgrades
Stumpy's Spirits Co.	Columbia	\$500,000.00	Construction of a visitor experience center at Stumpy's Sprits Distillery in Columbia
The City of Atlanta	Atlanta	\$37,584.00	Construction of a new Route 66 Land of the Giants Rest Stop on the grounds of the American Giants Museum
The Greater Centralia Chamber of Commerce	Centralia	\$50,000.00	Funding for the Centralia Balloon Fest at Foundation Park
The Magnificent Mile Association	Chicago	\$329,603.00	Funding for the Magnificent Mile Lights Festival
Uprising Theater	Chicago	\$243,811.75	Renovation of the Uprising Theater in Chicago's Avondale neighborhood
Vermilion County Conservation District	Danville	\$50,000.00	Replace the wood and metal dock system with EZ Docks at Lake Vermilion in Danville
Village of Fox Lake	Fox Lake	\$498,968.00	Revitalization of Lakefront Park in Fox Lake
Village of Hoffman Estates	Hoffman Estates	\$500,000.00	Improvements to the Village Green in Hoffman Estates
Village of Peoria Heights	Peoria Heights	\$16,572.00	Funding for the Taste of Peoria Heights, Peoria Heights Fine Arts Fair, and Christmas market

Village of Warrensburg	Warrensburg	\$19,500.00	Funding for the Warrensburg Corn Festival
Visit Champaign County	Champaign	\$475,000.00	Support for the development of the Champaign County African-American Heritage Trail, recreation area at Skelton Park, and interpretive programs
We Live Performing Art Center	Granite City	\$340,669.00	Improvements to the We Live Performing Arts Center in Granite City
Western Illinois Museum	Macomb	\$24,000.00	Upgrade the "Our Front Porch" space in the Western Illinois Museum in Macomb
Wheaton Park District	Wheaton	\$500,000.00	Building a new 250-space parking lot at the Cosley Zoo in Wheaton
World Wide Technology Raceway	Madison	\$500,000.00	Preparation for the 2023 NASCAR Cup Series Race at World Wide Technology Raceway in Madison

May 25, 2023

Mr. Matt Dziubinski
Director of Parks & Planning
Mt. Prospect Park District
1645 Carboy Road
Mt. Prospect, IL 60056



Re: Rosemary S. Argus
Friendship Park Phase 2A Development
395 W. Algonquin Road
Des Plaines, IL

Dear Matt:

Eriksson Engineering Associates, Ltd. (EEA) is pleased to submit this Proposal to provide professional civil engineering and landscape architecture design services for Friendship Park Phase 2A redevelopment. Studio GC will provide architecture, mechanical, electrical, fire protection, and plumbing design services as a subconsultant to EEA. The project shall generally be developed in accordance with the project scope defined below and in accordance with the Friendship Park Conservatory Improvements to Conservatory and Grounds plan dated September 13, 2022 (herein referred to as the Project).

PROJECT DESCRIPTION

The scope of the project includes make-up volume within the existing detention/retention basin that was identified as deficient during the Phase 1 portion of the project; 40' x 40' pavilion to be located adjacent to the conservatory; garden area with hardscape in the adjacent area including walkways, garden patio, porta potty pad, benches, ornamental trees, and fencing; widened driveway and pickup/dropoff lane within existing parking lot; stormwater "raingarden" design for the increase in impervious area within this redevelopment; coordination with Architect for Head House bathroom expansion and reconfiguration, upgrades to large meeting room, and any potential modifications to the adjacent sanitary services.

We understand that the park district received an Illinois Tourism Grant to assist in the development of this park. We will prepare drawings and technical specifications to comply with the requirements of this grant program.

A bid alternate will be included to increase the shelter from 40 ft x 40 ft to 40 ft x 60 ft.

According to the NFIP FEMA Floodplain Mapping, it does not appear that any part of the property is within the 100-year floodplain; therefore, we have not included any floodplain compensatory storage calculations. Considering the site appears to have been fully built out previously, we have assumed there are not wetlands present on the property. Therefore, we have not included scope to cover the coordination, delineation, and mitigation for disturbance of the wetlands.

Des Plaines is within the jurisdiction of the Metropolitan Water Reclamation District of Greater Chicago; therefore, we will apply for a permit for the design and reconstruction. We understand that no work is contemplated within the adjacent public roadway rights-of-way.

Our design decisions and drawings will be based upon topographic and land survey data that will be provided to us. All existing utility information shall be included on the survey. From the survey, we will prepare a base sheet based on the information contained on the survey. We will also rely upon the geotechnical information provided to us by your office near the new shelter.

We understand that the Project will be bid on a stipulated sum basis. We will prepare one set of construction drawings and technical specifications (CSI Lump Sum Format) for the project. You shall prepare the Invitation to Bid, Contract, General and Supplementary Conditions, and be the administrator of the Contract.

The Part of the Project for which we shall provide professional services includes the following on-site element/elements:

1. Review of geotechnical data provided by others
2. Review of topographic survey provided by others
3. Demolition of existing site features including pavements, and landscaping
4. Site geometric control; location of pavements to be provided in ACAD format
5. Asphalt pavement design and site concrete finish work (but not stairways or poured in-place retaining walls or seat walls)
6. Finished grading
7. Soil erosion and sediment control measures
8. Storm Water Pollution Prevention Plan
9. Landscape architecture design
10. Tree survey and preservation plan
11. Architectural design services provided by Studio GC
12. MEFP/P services provided by Studio GC subconsultant
13. Pavilion electrical and lighting
14. Permitting through local governing agencies

SCOPE OF SERVICES

A. Design Development Phase

1. We shall attend project coordination meetings (in-person or virtual) as necessary to coordinate our Part of the Project.
2. We shall confer with representatives from the City of Des Plaines, and with representatives of other governing/local agencies to review development and permitting requirements.
3. We shall visit the site to observe the existing conditions to confirm that the site survey has provided the information necessary for us to complete our design work.
4. As part of the existing conditions review, we will meet with Conservatory staff to discuss planting preferences as related to interior planting design and program. We will perform an existing tree inventory and tree preservation plan within the area of impact.
5. We shall assist you in identifying the need for additional studies, surveys, or reports. Such studies might address geotechnical analysis or private underground utilities.
6. We shall review and edit the boundary and topographic mapping so that we may utilize it.
7. We shall review the proposed opinion of construction cost to confirm that the scope of the work is within your budget. We anticipate that this process will be an iterative process.

8. We shall assist in the preparation of drawings and exhibits. We have included the preparation of design drawings for one (1) concept and for one (1) round of changes. All other plan changes or revisions shall be on an hourly basis.

B. Construction Documents Phase

1. We shall attend project coordination meetings (in-person or virtual) as necessary to coordinate our Part of the Project.
2. We shall prepare final drawings and CSI Lump Sum Format specifications for This Part of the Project. The drawings and specifications shall be prepared in accordance with generally accepted professional practices and substantially in conformance with standards of the governing agencies. We make no warranty, express nor implied, as part of this Agreement. Nothing in this Agreement shall require us to exercise professional skill and judgment greater than that which can be reasonably expected from other professional service firms performing similar services to those required hereunder.
3. We shall assist you in the preparation and processing of permits as required by the following governing agencies:
 - a. City of Des Plaines
 - a. Engineering Department
 - b. Building Department
 - b. Metropolitan Water Reclamation District of Greater Chicago
 - c. Illinois Environmental Protection Agency, Notice of Intent
 - d. Illinois Department of Natural Resources Threatened and Endangered Species
 - e. Illinois Historic Preservation Agency

C. Bidding Phase

1. We shall assist you by answering questions concerning the bidding documents relative to this Part of the Project.
2. We shall prepare addenda to clarify documents prepared by us in a timely manner.
3. We shall evaluate bidder proposed substitutions for basic quality and applicability when requested by you. Detailed analysis of substitutions or design changes made necessary by the acceptance of these substitutions is not included.

D. Construction Administration Phase

1. We shall review submittals made by the Contractor as they relate to this Part of the Project.
2. We shall assist you by answering questions arising from field conditions.
3. We shall prepare supplemental documents to clarify the original documents relative to this Part of the Project.
4. We shall attend and administer site meetings, and review and make recommendations for application for payment.

5. We shall make visits to the site as requested by you, to observe, as a qualified design professional, the progress and quality of the work completed, and to determine, in general if the work pertaining to this Part of the Project is being performed in accordance with the Contract Documents. However, we shall not be required to make exhaustive or continuous on-site inspections to check the quality or quantity of the work. This includes one (1) site visit to conduct a punch list review. We shall submit to you a written report of our observations from our visit to the site.
6. We shall prepare and submit the MWRDGC Request for Final Inspection forms to the MWRD.

COMPENSATION

We shall be compensated for Services as described above based on a stipulated fee in the following amounts:

	Phase	Civil	Landscape	Architecture
A.	Design Development Phase	\$10,000.	\$3,000.	\$9,450.
B.	Construction Documents Phase	17,000.	5,000.	12,600.
C.	Bidding Phase	1,500.	500.	1,575.
D.	Construction Admin. Phase	(4 visits) <u>5,000.</u>	(3 visits) <u>1,500.</u>	(8 visits) <u>7,875.</u>
Subtotal Stipulated Staff Time Fee (A-D):		\$33,500.	\$10,000.	31,500.

Additional site visits beyond those included in the basic scope of services:

Civil/Landscape: \$650/visit

Architecture: \$400/visit

REIMBURSABLES

Costs for travel, printing, plotting, overnight delivery, messenger services are considered Reimbursable Expenses and shall be invoiced in addition to the stipulated staff time fee at a multiplier of 1.10 x cost.

ADDITIONAL SERVICES

The following services are specifically excluded from our fee proposal, but can be provided under separate Agreements, if requested:

1. Attendance at public meetings
2. Relocation of site power, gas supply distribution systems, and site communications
3. Structural engineering
4. Acoustic engineering
5. Building technology design
6. Furniture/equipment procurement
7. Preparation of easement documents
8. Preparation of as-built drawings
9. Irrigation design
10. As-built survey services

Attendance at additional coordination meetings, public hearings, plan commission or zoning meetings, changes to completed work due to revised input or direction, expansion of project limits or scope, preparation of additional exhibits, preparation of off-site public roadway or infrastructure improvements, traffic or parking studies, soil erosion and sediment control inspection services, legal review of lender

requirements such as Certificate of Engineer and Consent of Engineer, and other factors beyond our control shall be invoiced as Additional Services at our then current Hourly Rates with all non-staff time costs listed above invoiced as Reimbursable Expenses. We shall notify you if the need for such services arises, prior to proceeding with any Additional Services. We would be pleased to provide you with an estimate of fees for these services upon your request.

INVOICING


Invoices shall be submitted periodically and will reflect the time accrued during the period stated. Invoices are due and payable sixty (60) days from date of invoice.

If this Proposal is acceptable to you, please forward the park district contract to our office as authorization to proceed. The signed contract will serve as the agreement between you and EEA for professional services.

We look forward to working with you. If you have any questions, please don't hesitate to contact us.

Very truly yours,

ERIKSSON ENGINEERING ASSOCIATES, LTD.



Steven S Gregory, PLA
Director of Landscape Architecture



Michael J. Renner, P.E.
Vice President

Name: _____

Title: _____

Date: _____

Company: _____

Hourly Rates

Hourly Rates for Services are as follows:

Senior Principal Engineer	\$240
Principal Architect	\$250
Principal Engineer	\$220
Associate Principal Architect	\$170
Senior Project Manager	\$215
Project Manager	\$200
Director of Landscape Architecture	\$200
Director of Traffic Engineering	\$200
Senior Project Engineer	\$190 - \$200
Project Engineer	\$180 - \$190
Senior Design Engineer	\$170 - \$180
Senior Landscape Architect	\$170 - \$180
Associate Senior Manager Architect	\$134
Design Engineer	\$155 - \$170
Landscape Architect	\$150 - \$165
Technician	\$145
Administrative	\$100- \$115

These hourly rates are effective through December 2023 and are subject to annual increase thereafter. A surcharge of fifty percent (50%) will be added to the then current hourly rates for expert witness testimony and/or participation at legal hearings, depositions, etc.

MEMORANDUM



To: Board of Park Commissioners
From: George Giese, Director of Administration
Date: June 14, 2023
Re: Decennial Committee on Local Government Efficiency - Meeting #1
C: Jim Jarog, Executive Director

Summary & Background:

As required by Public Act 102-1088, the Mt. Prospect Park District has formed a Committee on Local Government Efficiency, and June 14th will serve as the Committee's first of three required meetings. Meeting #1 will focus on the themes of Governance and Policies/Procedures, including the Park District's governing statutes, ordinances, rules, procedures, powers and jurisdiction.

As a reminder, the Committee is considered a public body and is subject to the provisions of the Freedom of Information Act (FOIA) and the Open Meetings Act (OMA). An opportunity for public comment will be offered following an informational presentation at each meeting. At the conclusion of each meeting, a survey will be distributed to any interested attendees in order to solicit feedback and input. The feedback and discussion generated during all three required meetings will be incorporated into a final Efficiency Report, which will then be submitted to Cook County by the end of the year. The Efficiency Committee will be dissolved following approval and submission of the Efficiency Report, and the process will repeat every ten years thereafter.

A Shared Drive through Google has been established to more efficiently distribute files and information pertaining to the Committee. Files will be organized in subfolders by meeting number. Meeting minutes, as required, will be approved at the next available meeting.

Topics and Documents to be Summarized and Discussed in Meeting #1:

- General Overview - Establishment of the Park District as a Distinct Taxing Body
- Governing Statutes Applicable to Illinois Park Districts
- Control Ordinance and Rules
- Policies - Including Personnel, Purchasing, and Electronic Communications
- Plans - Including Emergency Action Plan, 2018 Strategic Plan and 2022 Comprehensive Master Plan
- Best Practices - Including Safety and Risk Management Practices

Recommendation:

None at this time - for discussion only.

Mt. Prospect Park District
MEMORANDUM



To: Board of Park Commissioners
From: Mary Kiaupa, Human Resource and Risk Manager
Date: June 14, 2023
Re: Employee Personnel Manual, Full-Time and Part-Time Benefits Manuals Update
C: Jim Jarog, Executive Director

SUMMARY & BACKGROUND:

In late 2022, the District began the process of updating the District's Employee Personnel Manual, Full-Time Benefits Manual, and Part-Time Benefits Manual. While we have made several policy updates and changes over the past several years, the last complete review and approval of the Employee Policy Manuals occurred in January, 2015.

Stephanie Dorning, an Employment Law Counsel from HR Source completed a review of our current Employee Personnel Policy and Full-Time and Part-Time policies in late 2022 and early 2023. The District's Leadership Team and Commissioner Doherty reviewed the policy changes and updates recommended by HR Source. We then asked Chris Johlle/Littler Mendelson to review the drafts created for the updated Employee Personnel Policy and Full-Time and Part-Time Benefits policies. William Whalen, an Associate Labor Attorney at Littler Mendelson, completed the review in April, 2023. Finally, Tom Hoffman completed his review of the draft policies in May, 2023.

Some of the updates and changes to the District's Employee Policies include:

- Update position and department titles throughout the documents.
- Include the District's updated mission and vision statements from the 2018 Strategic Plan.
- Update the alcohol and drug policies including implementing a drug testing requirement for newly hired full-time employees during their pre-employment physical.
- Clarify the description of workplace attire.
- Add important items to the Standards of Employee Conduct and clarify employee discipline.
- Add 2 Personal Holidays (floating holidays) for full-time employees and add 1 part-time Personal Holiday for part-time employees.

- Allow up to 18 sick days to be carried over for full-time employees hired after 1/1/2012 (in alignment with employees hired before 2012, but without eligibility for compensation).
- Update for when newly hired full-time and part-time/IMRF employees can take accrued vacation time.
- Clarify the requirement of medical notes for when 3 or more sick days are taken.
- Clarify the definition of family for bereavement time to align with Illinois' updated Family Bereavement Leave Act.
- Update the jury duty process and requirements for full-time employees.

DOCUMENTS ATTACHED:

A copy of all draft documents with staff's suggested revisions is available for review within the Board's shared drive folder and included as part of the 6.14.23 board meeting documents.

RECOMMENDATION:

None at this time - for discussion only.



Financial Advisors Report – May

BASEBALL ACCRUAL ADJUSTMENT

Last month there was a question regarding why this year's revenue would be \$56,084 less than last year's through April. Baseball, this year, started registration earlier, in November of 2022. \$43,770 in program revenue was collected in 2022. The Park District monthly accounting reports are on a cash basis. This amount has been reflected as a memo entry on the May Baseball report. The resulting difference is now \$11,496 through the end of May. Please refer to the Recreation report for further information regarding this change in program revenues.

GOLF REPORT

Month of May course revenues of \$313,152 were up 25% over last May. This contributed to a YTD net which was better than last year by \$115,598.

POOLS REPORT

Pass sales for the three pools are \$139,516 through May 31, 2023. Pass sales for the same time last year were \$130,657.

RECPLEX FACILITY REPORT

Recplex facility revenues through May were \$226,858. Over 160% of 2022 at this point.

REC PROGRAMS

Recreation program revenues through May were \$1,313,792 a 20% increase 2023 over 2022 year to date.

CHILD CARE PROGRAMS

Child Care Programs, Kids Klub, Day Camp and Preschool through May were \$710,495. Day Camps are up 34%. Kids Klub and Preschool programs are up 21% each.



**MOUNT PROSPECT PARK DISTRICT
YTD SUMMARY - ALL FUNDS
For Five Months Ended 5/31/23**

ACCOUNT NAMES	2019 Actual	2022 Actual	2023 Actual	2023 Budget	% Change from 22	% Change from 19
BALANCE, Beginning - January 1	5,418,454	11,670,630	20,399,494	Operating +Capital		
REVENUES:						
PROPERTY TAXES	5,445,922	5,873,838	5,851,230	11,676,513	0%	7%
REPLACEMENT TAXES	101,974	331,697	289,053	505,000	-13%	183%
RENTAL	210,719	258,786	345,957	869,770	34%	64%
PASSES /USER FEES	501,731	461,476	552,114	756,970	20%	10%
DAILY /USER FEES	261,879	324,281	419,606	1,420,057	29%	60%
PROGRAM FEES	1,739,661	1,451,993	1,810,055	3,014,220	25%	4%
CONCESSION SALES	35,923	26,948	43,064	79,097	60%	20%
CORP SPONSORS & GRANTS	16,610	9,335	53,460	21,000	n/a	n/a
OTHER	31,487	42,832	33,694	94,393	-21%	7%
INTEREST	7,823	761	53,802	15,893	6970%	588%
INT PROJ CHARGES	252,196	295,517	100,000	100,000	n/a	n/a
BOND PROCEEDS - New Capital	0	8,427,385	0	0	n/a	n/a
BOND PROCEEDS - REFI Rate	0	0	0		n/a	n/a
BOND PROCEEDS - REFI Annual	0	0	0	1,938,237	n/a	n/a
TOTAL REVENUE	8,605,925	17,504,849	9,552,035	20,491,150	-45%	11%
without bonds		9,077,464	9,552,035		-45%	11%
EXPENDITURES:						
FULL TIME SALARIES	1,496,722	1,546,991	1,650,282	4,261,492	7%	10%
PART TIME SALARIES	877,839	616,392	690,566	2,599,671	12%	-21%
EMPLOYEE BENEFITS	716,211	722,372	590,702	1,616,100	-18%	-18%
CONTRACTUAL SERVICES	415,474	297,788	380,359	1,459,954	28%	-8%
COMMODITIES	379,664	321,534	388,339	1,265,743	21%	2%
CONCESSIONS	35,757	25,121	48,094	54,289	91%	35%
UTILITIES	264,753	247,926	237,787	933,992	-4%	-10%
INSURANCE	259,028	216,775	219,374	605,000	1%	-15%
NW SPECIAL REC	348,820	360,825	363,308	462,080	1%	4%
RETIREMENT	383,588	427,449	404,035	1,272,514	-5%	5%
SALES TAX	1,827	1,066	2,738	4,420	157%	50%
DEBT SERVICE:						
BONDS - Short Term	24,991	-	-	3,450,263	n/a	n/a
BONDS - LONG TERM	218,578	160,590	318,497	1,938,237	98%	46%
BONDS - CALLED		0	0		n/a	n/a
CAPITAL PROJECTS:						
FROM BOND FUNDS - New Capital	-	93,045	-	-	n/a	n/a
FROM BOND FUNDS - Carryover	624,928	568,923	580,178	-	2%	-7%
ACCESSIBILITY - ADA	4,517	-	54,827	1,272,000	n/a	n/a
GOV DEALS	-	-	26,444	20,000	n/a	#DIV/0!
CONSERVATORY	-	-	33,898	110,000	n/a	n/a
PAV & LIGHT FUND	7,136	24,480	14,562	229,070	n/a	104%
TOTAL EXPENDITURE	6,059,833	5,631,277	6,003,990	21,554,825	7%	-1%
REVENUE OVER(UNDER)	2,546,092	11,873,572	3,548,045	(1,063,675)		
BALANCE, Ending	7,964,546	23,544,202	23,947,539			



**MT PROSPECT PARK DISTRICT
DEPARTMENTAL EXPENDITURE ANALYSIS
FOR THE 5 MONTHS ENDED 5-31-23**

42% OF CALENDAR YEAR									
FUND / Department	'23 Y.T.D. Actual	2023 Budget	Y.T.D. as % of '23 Budget	'22 Y.T.D. Actual	Y.T.D. % of '22 Y.T.D.	Projected 2023	Proj % of '23 Bud	% Inc '23 Bud Over '22 Bud	
GENERAL FUND									
Administration	342,411	989,318	35%	347,892	98%	844,928	85%	2%	
Maintenance	422,818	1,316,569	32%	414,170	102%	1,130,809	86%	19%	
Motor Pool	84,909	258,802	33%	91,356	93%	259,459	100%	7%	
Buildings	96,604	275,495	35%	122,526	79%	207,476	75%	-19%	
Studio at Melas	6,965	27,250	26%	5,916	2892%	17,263	63%	-39%	
Total	953,707	2,867,434	33%	981,860	97%	2,443,923	85%	6%	
RECREATION FUND									
Administration	448,542	1,256,630	36%	371,516	121%	1,071,082	85%	16%	
Big Surf	53,531	244,522	22%	60,607	88%	217,127	89%	12%	
Meadows Pool	46,732	350,130	13%	34,266	136%	310,821	89%	11%	
Recplex Pool	175,367	537,626	33%	176,821	99%	455,943	85%	6%	
Golf Course	631,894	1,845,426	34%	532,498	119%	1,738,072	94%	6%	
Concessions	4,834	11,780	41%	6,654	73%	9,622	82%	-76%	
Lions Center	69,389	229,035	30%	34,332	202%	199,265	87%	129%	
Recplex Center	367,236	1,144,497	32%	358,252	103%	911,705	80%	4%	
Rec Programs	492,720	1,511,095	33%	373,382	132%	1,416,583	94%	19%	
Central Programs	41,436	129,353	32%	24,628	168%	219,183	169%	92%	
Central Road	244,494	654,143	37%	224,525	109%	597,558	91%	16%	
Total	2,576,175	7,914,237	33%	2,197,481	117%	7,090,868	90%	13%	

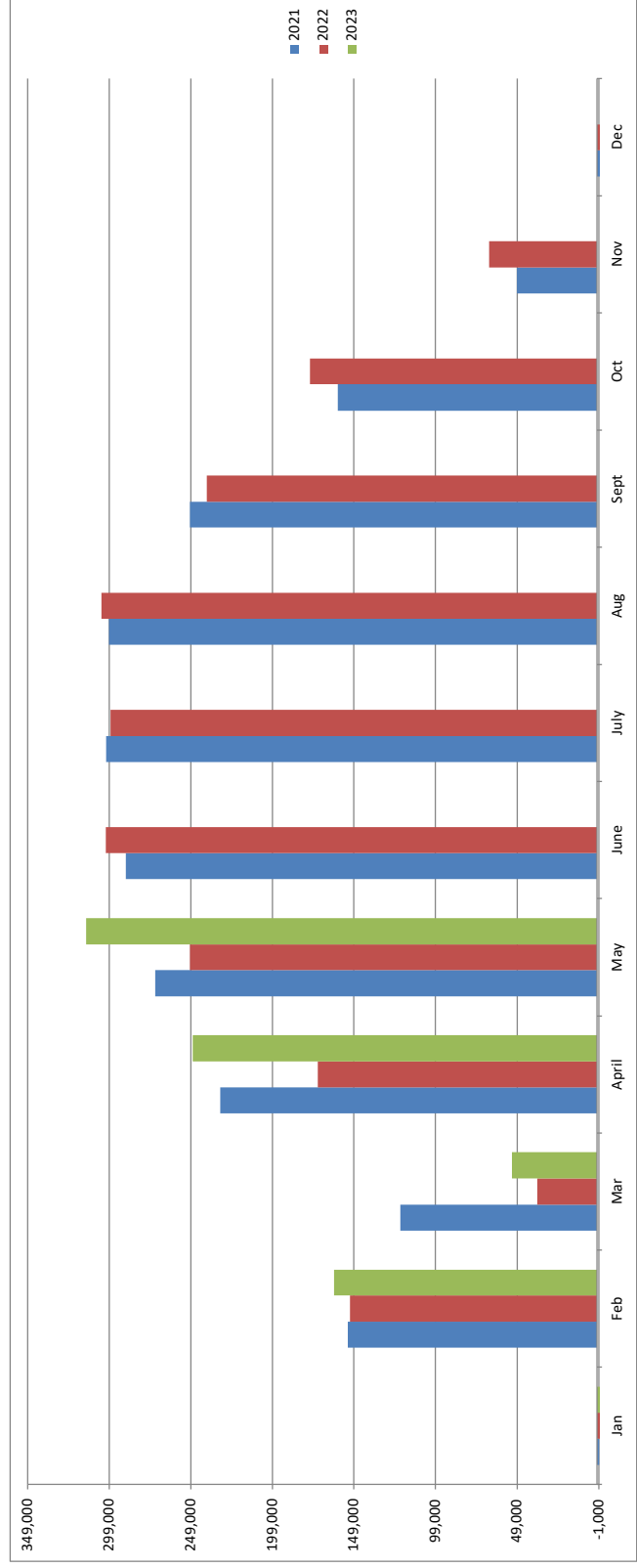


GOLF COURSE MONTHLY RECEIPTS

Revenue Recap by yr:

	2021		2022		2023		YTD Actual	Annual Budget
	Month	YTD	Month	YTD	Month	YTD		
Jan	(1,249)	(1,249)	Jan	(4,592)	Jan	(4,238)	770,209	1,946,381
Feb	152,739	151,490	Feb	151,220	Feb	161,321		
Mar	120,569	272,059	Mar	36,818	Mar	52,182		
April	230,970	503,029	April	171,193	April	247,792		
May	270,595	773,624	May	249,605	May	313,152		
June	288,911	1,062,535	June	301,067	June	-		
July	300,838	1,363,373	July	298,167	July	-		
Aug	299,164	1,662,537	Aug	303,779	Aug	-		
Sept	249,577	1,912,114	Sept	239,377	Sept	-		
Oct	158,886	2,071,000	Oct	175,918	Oct	-		
Nov	49,140	2,120,140	Nov	66,137	Nov	-		
Dec	(4,266)	2,115,874	Dec	(4,848)	Dec	-		
		1,892,550		1,966,278		1,946,381		

Budget





41.7% of Calendar Year

Mount Prospect Park District
2023 Budget vs. Actual
For the Five Months May 31, 2023

	Four Months		May		Year to Date		YTD	% of	
	Budget	Actual	Budget	Actual	Budget	Actual	LastYr	Last Yr	Annual Budget
REVENUES:									
RENTALS	18,471	32,918	52,196	62,143	70,667	95,061	67,769	140%	379,000
PASSES /USER FEES	200,179	225,196	10,115	12,840	210,294	238,036	208,640	114%	214,000
DAILY /USER FEES	100,272	150,701	173,106	218,370	273,378	369,071	286,555	129%	1,279,075
PROGRAM FEES	51,535	48,046	5,615	12,076	57,150	60,122	54,300	111%	84,051
MERCHANDISE SALES	4,741	11,667	9,075	10,991	13,816	22,658	16,449	138%	55,255
OTHER	(17,759)	(11,471)	(6,701)	(3,268)	(24,460)	(14,739)	(29,469)	50%	(65,000)
TOTAL REVENUE	357,439	457,057	243,406	313,152	600,845	770,209	604,244	127%	1,946,381
		2022 354,638		249,606		604,245			1,983,841
EXPENDITURES:									
FULL TIME SALARIES	225,654	228,995	60,906	53,343	286,560	282,338	251,908	112%	696,481
PART TIME SALARIES	44,487	33,123	35,449	33,250	79,936	66,373	64,645	103%	347,739
FRINGE BENEFITS	138,254	91,463	29,984	20,736	168,238	112,199	123,004	91%	318,755
CONTRACTUAL SERVICES	34,464	26,214	8,359	3,030	42,823	29,244	34,516	85%	107,306
COMMODITIES	60,528	52,094	9,358	24,987	69,886	77,081	59,943	129%	237,120
MERCHANDISE	14,886	27,726	2,909	12,362	17,795	40,088	19,915	201%	40,555
UTILITIES	25,392	17,955	8,398	5,574	33,790	23,529	27,092	87%	93,050
SALES TAX/OTHER	15	118	367	924	382	1,042	504	207%	4,420
TOTAL EXPENDITURES	543,680	477,688	155,730	154,206	699,410	631,894	581,527	109%	1,845,426
		2022 453,744		127,783		581,527			1,576,274
REVENUE OVER(UNDER) EXP	(186,241)	(20,631)	87,676	158,946	(98,565)	138,315	22,717		100,955

Mount Prospect Park District
GOLF COURSE
thru May

	2020	2021	2022	2023	Change From 2022	Change From 2021
REVENUES:						
RENTALS	11,012	91,826	67,769	95,061	40%	4%
PASSES /USER FEES	157,470	219,260	208,640	238,036	14%	9%
DAILY /USER FEES	117,994	413,410	286,555	369,071	29%	-11%
PROGRAM FEES	26,345	56,433	54,300	60,122	11%	7%
MERCHANDISE SALES	3,593	13,015	16,449	22,658	38%	74%
OTHER	(18,870)	(20,320)	(29,468)	(14,739)	-50%	-27%
TOTAL REVENUE	297,544	773,624	604,245	770,209	27%	0%

% of Budget

EXPENDITURES:

FULL TIME SALARIES	250,029	257,749	202,908	282,338	39%	10%
PART TIME SALARIES	46,710	71,794	64,645	66,373	3%	-8%
FRINGE BENEFITS	126,226	131,004	123,004	112,199	-9%	-14%
CONTRACTUAL SERVICES	28,007	22,483	34,516	29,244	-15%	30%
COMMODITIES	49,602	45,133	59,943	77,081	29%	71%
MERCHANDISE	25,616	19,479	19,915	40,088	101%	106%
UTILITIES	26,419	27,613	27,092	23,529	-13%	-15%
SALES TAX/OTHER	112	612	504	1,042	107%	70%
TOTAL EXPENDITURES	552,721	575,867	532,527	631,894	19%	10%

% of Budget

REVENUE OVER(UNDER) EXP

BUDGET REVENUE	1,560,592	1,892,550	1,966,278	1,946,381		
BUDGET EXPENSE	1,686,603	1,711,076	1,741,320	1,845,426		

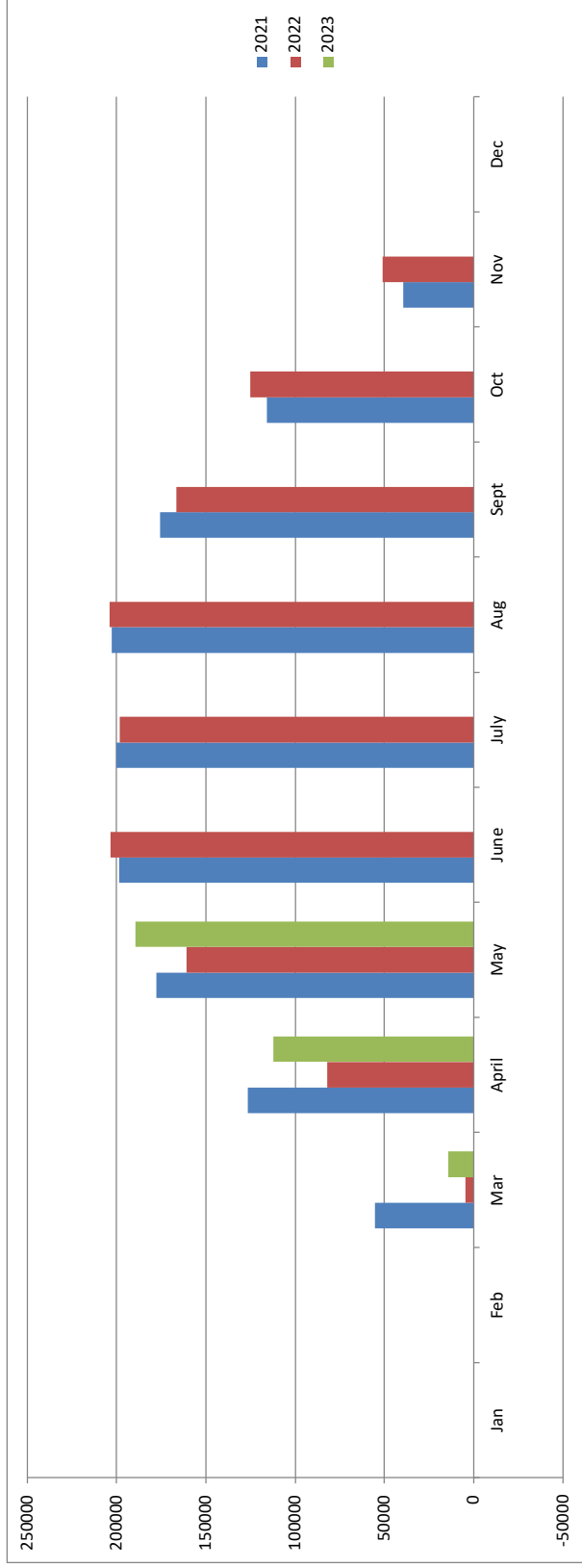
**MOUNT PROSPECT PARK DISTRICT
GOLF COURSE Department by Function
For Five Months Ended 5-31-2023**

ACCOUNT NAMES	TOTALS	ADMIN/ PRO SHOP	MAINT.	MERCH SALES	DRIVING RANGE	LESSONS	EVENTS	GOLF COMMUNITY CENTER
REVENUES:								
RENTAL	95,061	95,061	-	-	-	-	-	-
PASSES /USER FEES	238,036	238,036	-	-	-	-	-	-
DAILY /USER FEES	369,071	326,937	-	-	42,135	-	-	-
PROGRAM FEES	60,122	650	-	-	-	58,492	980	-
MERCHANDISE SALES	22,658	-	-	22,658	-	-	-	-
OTHER	(14,739)	(14,739)	-	-	-	-	-	-
SPONSORSHIPS	-	-	-	-	-	-	-	-
TOTAL REVENUE	770,209	645,944	-	22,658	42,135	58,492	980	-
% of Budget	40%	38%	n/a	41%	36%	87%	6%	n/a
EXPENDITURES:								
FULL TIME SALARIES	282,338	120,290	132,728	-	-	-	-	29,320
PART TIME SALARIES	66,373	29,305	34,152	-	-	1,600	-	1,316
FRINGE BENEFITS	112,199	22,487	75,675	-	-	1,085	-	12,952
CONTRACTUAL SERVICES	29,244	10,685	16,288	-	-	-	-	2,271
COMMODITIES	77,081	7,838	47,131	96	7,854	3,682	5,252	5,227
MERCHANDISE	40,088	-	-	40,088	-	-	-	-
UTILITIES	23,529	5,786	9,101	-	-	-	-	8,641
SALES TAX	1,042	-	-	1,042	-	-	-	-
TOTAL EXPENDITURES	631,894	196,391	315,077	41,226	7,854	6,367	5,252	59,727
% of Budget	34%	37%	31%	90%	97%	15%	35%	34%
REVENUE OVER(UNDER) EXP	138,315	449,554	(315,077)	(18,568)	34,281	52,125	(4,272)	(59,727)
CHANGE FROM LAST YR + (-)								
REVENUE	165,965	139,870	-	6,209	13,814	5,092	980	-
EXPENDITURES	99,397	(10,538)	83,220	20,807	76	2,513	5,252	(1,934)
NET	66,568	150,407	(83,220)	(14,598)	13,738	2,579	(4,272)	1,934
CHANGE FROM LAST YEAR								
REVENUE	27	28	n/a	38	49	10	n/a	n/a
EXPENDITURES	19	(5)	36	102	1	65	n/a	(3)

MT Prospect Park District Golf Course Green Fees

Revenue Recap by yr:

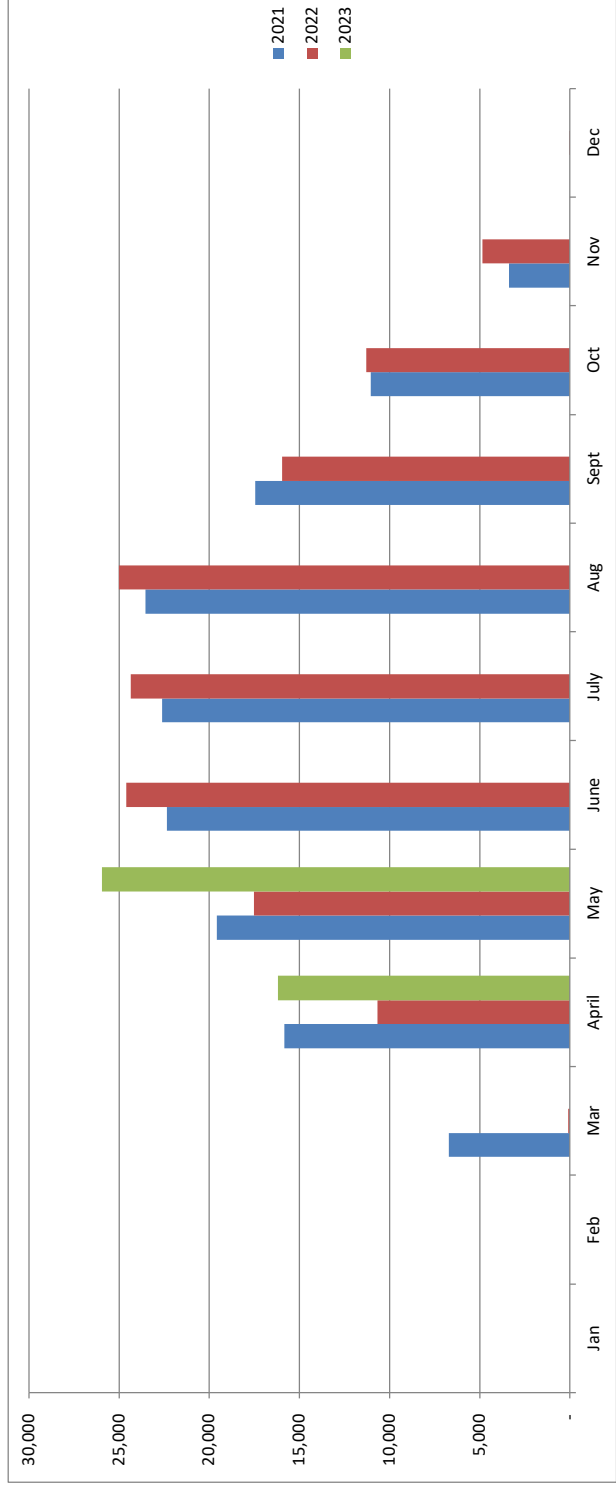
2021			2022			2023					
Month	YTD		Month	YTD		Month	YTD		21 Budget	22 Budget	23 Budget
Jan	(152)	(152)	Jan	-	-	Jan	-	-	1,195,000	1,165,000	1,150,500
Feb	9	(143)	Feb	-	-	Feb	-	-			
Mar	55,256	55,114	Mar	4,717	4,717	Mar	14,168	14,168			
April	126,468	181,582	April	82,012	86,729	April	112,214	126,381			
May	177,810	359,392	May	160,831	247,560	May	189,551	315,932			
June	198,574	557,966	June	203,453	451,013	June	-	315,932			
July	200,113	758,078	July	198,166	649,178	July	-	315,932			
Aug	202,866	960,944	Aug	204,039	853,217	Aug	-	315,932			
Sept	175,648	1,136,592	Sept	166,487	1,019,704	Sept	-	315,932			
Oct	115,903	1,252,495	Oct	125,022	1,144,726	Oct	-	315,932			
Nov	39,394	1,291,889	Nov	50,849	1,195,576	Nov	-	315,932			
Dec	(110)	1,291,779	Dec	47	1,195,622	Dec	-	315,932			



Mount Prospect Park District Golf Course Driving Range Revenue

Revenue Recap by yr:

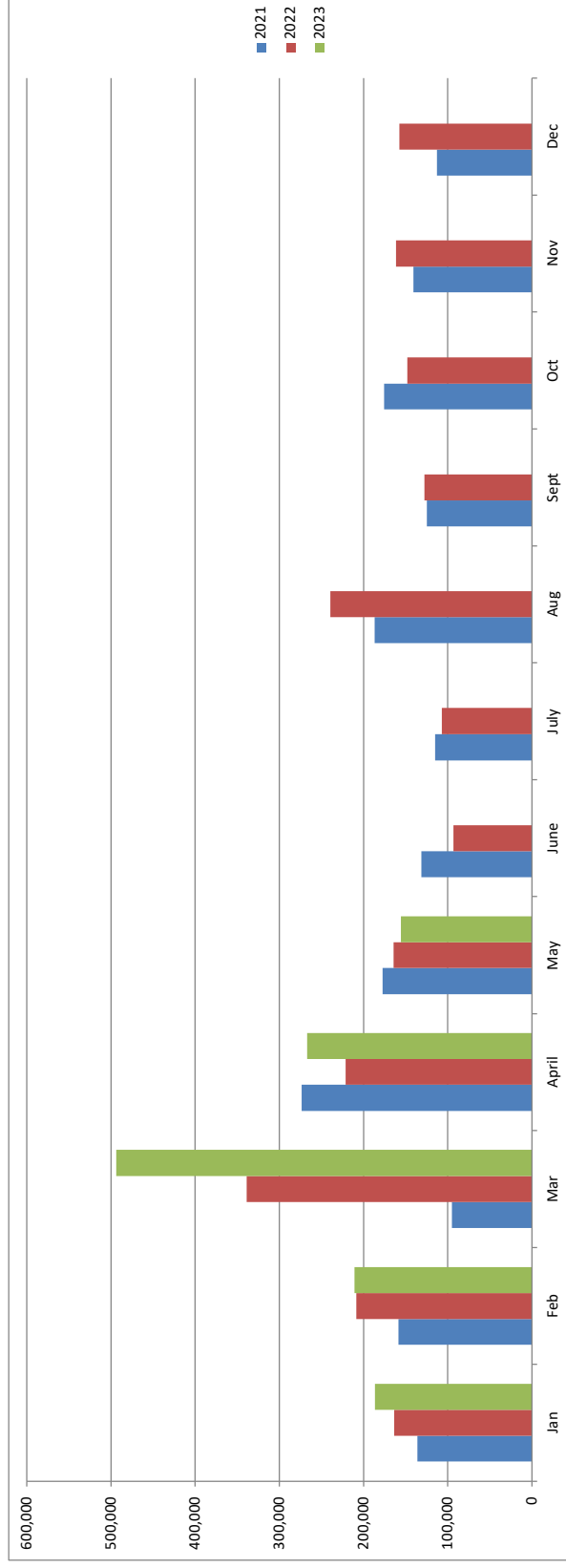
2021		2022		2023		
Month	YTD	Month	YTD	Month	YTD	
Jan	-	Jan	-	Jan	-	21 Budget
Feb	-	Feb	-	Feb	-	22 Budget
Mar	6,712	Mar	96	Mar	-	23 Budget
April	15,821	April	10,690	April	16,186	
May	19,574	May	17,535	May	25,949	
June	22,338	June	24,600	June	-	
July	22,610	July	24,360	July	-	
Aug	23,526	Aug	25,008	Aug	-	
Sept	17,460	Sept	15,950	Sept	-	
Oct	11,042	Oct	11,295	Oct	-	
Nov	3,373	Nov	4,866	Nov	-	
Dec	-	Dec	35	Dec	-	
			134,435			



**MT PROSPECT PARK DISTRICT
PROGRAM REVENUE**

Revenue Recap by yr:

	2021			2022			2023			YTD Actual	Annual Budget
	Month	YTD		Month	YTD		Month	YTD			
Jan	Jan	136,317	136,317	Jan	163,615	163,615	Jan	186,710	186,710		
Feb	Feb	158,740	295,057	Feb	208,904	372,519	Feb	210,814	397,524		
Mar	Mar	95,172	390,229	Mar	339,191	711,710	Mar	493,884	891,408		
April	April	273,709	663,938	April	221,329	933,039	April	266,955	1,158,363	Part Time	237,797
May	May	177,481	841,419	May	164,467	1,097,506	May	155,429	1,313,792	Contractual	99,376
June	June	131,487	972,906	June	93,069	1,190,575	June	-	1,313,792	Commodities	155,547
July	July	115,293	1,088,199	July	107,505	1,298,080	July	-	1,313,792		492,720
Aug	Aug	186,881	1,275,080	Aug	239,418	1,537,498	Aug	-	1,313,792		1,511,095
Sept	Sept	125,032	1,400,112	Sept	128,019	1,665,517	Sept	-	1,313,792	Net	821,072
Oct	Oct	175,554	1,575,666	Oct	148,068	1,813,585	Oct	-	1,313,792		807,605
Nov	Nov	140,957	1,716,623	Nov	161,479	1,975,064	Nov	-	1,313,792		
Dec	Dec	113,279	1,829,902	Dec	157,425	2,132,489	Dec	-	1,313,792		
			977,635			1,990,273			2,318,700		



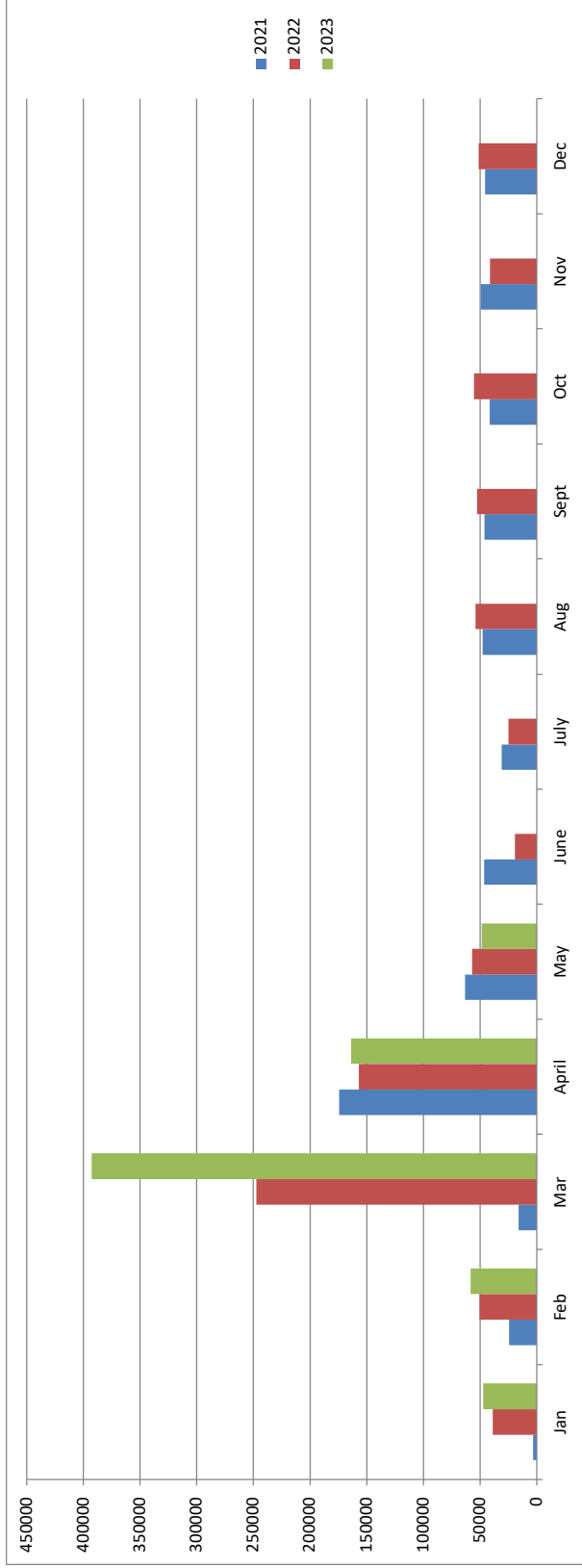
MOUNT PROSPECT PARK DISTRICT
PROGRAMS Department by Function
For Five Months Ended 5-31-23

ACCOUNT NAMES	TOTALS	YOUTH/ CHILD CARE	ADULT	ATHLETICS YOUTH	FITNESS	SPECIAL EVENTS	ARTS	BASEBALL
REVENUES:								
PROGRAM FEES	1,332,128	719,004	41,070	230,047	74,570	12,130	169,689	85,618
REC'D 2022	43,770							43,770
CHILD CARE	(1,476)	(1,476)						
VISA/MC CHARGES	(16,860)	(7,033)		(4,537)			(3,669)	(1,621)
TOTAL REVENUE	1,357,562	710,495	41,070	225,509	74,570	12,130	166,020	127,767
% of Budget	59%	66%	77%	42%	71%	57%	46%	73%
EXPENDITURES:								
PART TIME SALARIES	237,797	99,994	1,446	13,926	41,288	-	79,609	1,533
CONTRACTUAL SERVICES	99,376	12,367	7,224	50,932	4,399	1,502	-	22,951
COMMODITIES	155,547	7,307	1,288	62,016	1,144	6,488	29,897	47,406
UTILITIES	-							
TOTAL EXPENDITURES	492,720	119,669	9,958	126,874	46,832	7,990	109,507	71,890
% of Budget	33%	21%	21%	36%	49%	15%	47%	48%
REVENUE OVER(UNDER) EXP	864,843	590,826	31,112	98,635	27,739	4,140	56,514	55,877
\$ CHANGE FROM 2022 + (-)								
REVENUE	260,056	160,070	13,570	34,437	29,691	3,526	30,259	(11,496)
EXPENDITURES	119,337	13,117	3,872	76,583	12,315	3,615	(2,890)	12,726
NET	140,719	146,953	9,698	(42,146)	17,376	(89)	33,149	(24,222)
% CHANGE FROM 2022								
REVENUE	24	29	49	18	66	41	22	(8)
EXPENDITURES	32	12	64	152	36	83	(3)	22

MT Prospect Park District
CHILD CARE PROGRAMS REVENUE

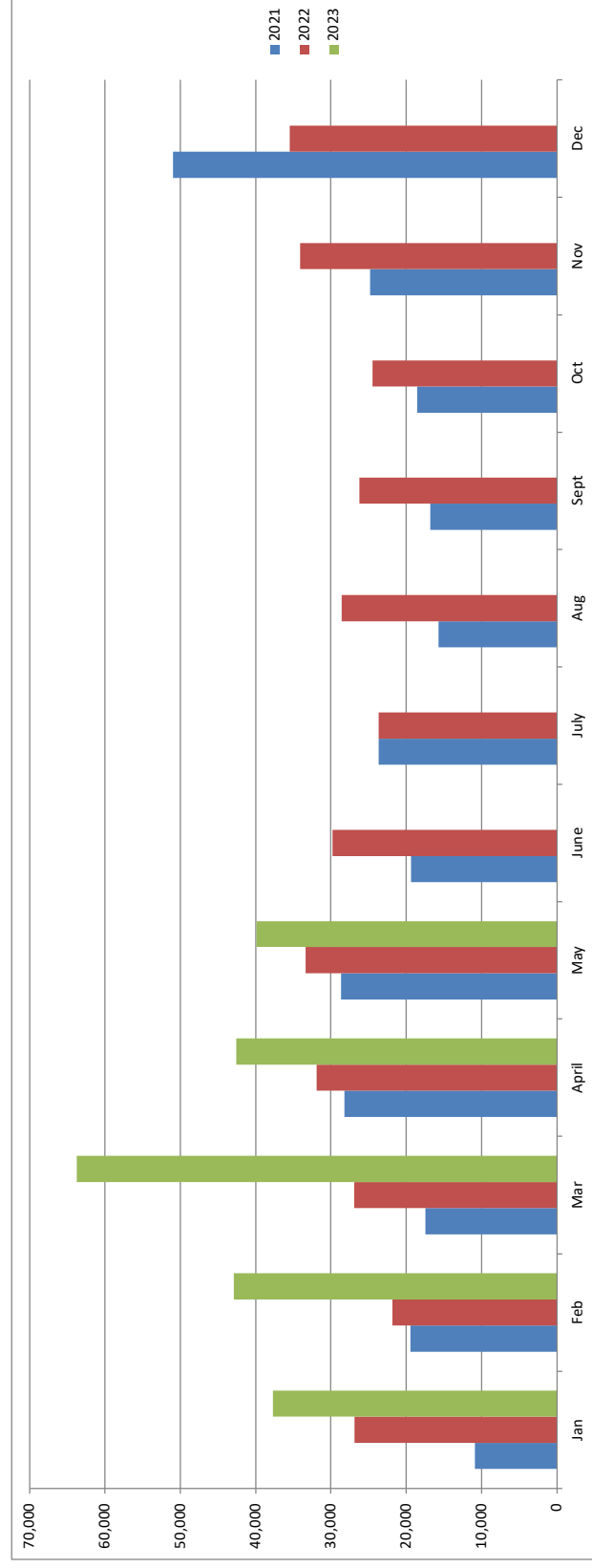
Revenue Recap by yr:

2021			2022			2023		
Month	YTD		Month	YTD		Month	YTD	
Jan	3,044		Jan	38,678		Jan	47,284	
Feb	24,063		Feb	50,364	89,042	Feb	58,331	105,615
Mar	15,941	43,048	Mar	247,266	336,308	Mar	392,528	498,143
April	174,367	217,415	April	157,086	493,394	April	163,747	661,890
May	63,011	280,426	May	57,031	550,425	May	48,605	710,495
June	46,304	326,730	June	19,000	569,425	June	-	710,495
July	31,090	357,820	July	24,939	594,364	July	-	710,495
Aug	47,673	405,493	Aug	53,955	648,319	Aug	-	710,495
Sept	46,116	451,609	Sept	52,429	700,748	Sept	-	710,495
Oct	41,490	493,099	Oct	55,183	755,931	Oct	-	710,495
Nov	49,387	542,486	Nov	41,162	797,093	Nov	-	710,495
Dec	45,598	588,084	Dec	51,214	848,307	Dec	-	710,495
	Budget	253,780		Budget	846,630		Budget	1,070,049



MOUNT PROSPECT PARK DISTRICT
CHILD CARE PROGRAMS
For Five Months Ended May 31, 2023

ACCOUNT NAMES	42% of Fiscal Year			
	YTD		2023	
	2021	2022	Budget	Month
REVENUES:				
Kids Klub	9,759	109,176	366,660	1,841
Day Camp	226,554	383,224	520,071	47,335
Preschool	44,113	58,025	183,318	1,631
VISA/MC Charges				(2,202)
				(7,033)
Total	280,426	550,425	1,070,049	48,605
				710,495
EXPENDITURES:				
Part Time Salaries	20,756	92,649	467,759	21,161
Contractual Services	1,814	9,954	80,494	7,068
Commodities	826	3,948	34,790	4,613
				7,307
Total	23,396	106,551	583,043	32,842
				119,669
SURPLUS (DEFICIT)	257,029	443,874	487,006	15,763
				590,826

Revenue Recap by yr: **2021**[illegible]

RecPlex

REVENUE REPORT

May 2023

	MONTH		YEAR to DATE		Up (Down)	
	This	Last	This	Last	Change	% Change
RENTALS						
Building Rental	8,060	6,050	38,912	20,663	18,249	88%
Total	8,060	6,050	38,912	20,663	18,249	88%
PASS SALES						
All Facility	75	1,107	209	6,698	(6,489)	-97%
Gym & Track	1,841	(4)	10,944	(188)	11,132	-5924%
Fitness	23,822	17,262	119,888	85,063	34,825	41%
Total	25,738	18,365	131,041	91,573	39,469	43%
DAILY FEES						
All Facility	-	-	61	10	51	510%
Gym & Track	3,603	2,998	26,004	14,059	11,945	85%
Fitness	718	437	3,988	2,585	1,403	54%
Racquetball	179	53	2,099	994	1,105	111%
Total	4,500	3,488	32,151	17,648	14,503	82%
PROGRAM FEES						
Special Programs	2,100	5,630	24,235	11,766	12,469	n/a
Total	2,100	5,630	24,235	11,766	12,469	n/a
CONCESSIONS						
Merchandise	39	5	533	273	260	95%
Vending	243	614	2,814	1,873	942	n/a
Total	282	619	3,347	2,146	1,202	56%
OTHER						
Visa Charges / OvSt	(755)	(784)	(2,829)	(2,863)	34	-1%
TOTAL	39,926	33,368	226,858	140,932	85,926	61%

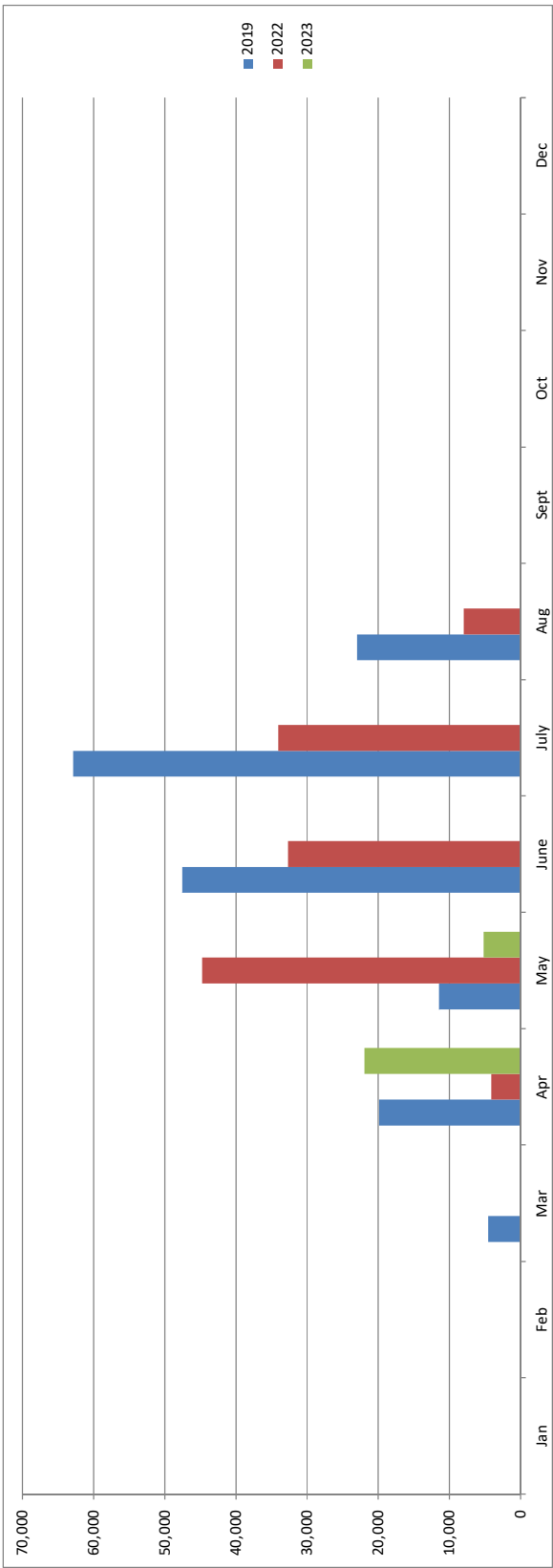


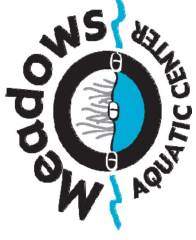
	2020	2021	2022	2023	Change From 2022	Change From 2021
REVENUES:						
RENTALS	14,924	51,330	20,663	38,912	88%	-24%
PASSES /USER FEES	92,670	47,353	91,573	131,041	43%	177%
DAILY /USER FEES	13,715	1,878	17,648	32,151	82%	1612%
PROGRAM FEES	580	5,650	11,766	24,235	106%	329%
MERCHANDISE & VENDING	3,126	462	2,146	3,347	56%	624%
OTHER/visa	(1,943)	(1,976)	(2,863)	(2,829)	-1%	43%
TOTAL REVENUE	123,072	104,697	140,933	226,857	61%	117%
% of Budget	26%	65%	59%	67%		
EXPENDITURES:						
FULL TIME SALARIES	93,732	131,184	98,810	111,077	12%	-15%
PART TIME SALARIES	75,061	73,275	93,769	97,220	4%	33%
FRINGE BENEFITS	55,878	73,744	64,481	55,198	-14%	-25%
CONTRACTUAL SERVICES	15,268	10,486	11,625	11,301	-3%	8%
COMMODITIES	21,955	16,371	17,103	22,063	29%	35%
MERCHANDISE	958	25	286	378	n/a	n/a
UTILITIES	73,484	75,225	72,178	69,999	-3%	n/a
TOTAL EXPENDITURES	336,336	380,310	358,252	367,236	3%	-3%
% of Budget	30%	36%	32%	32%		
REVENUE OVER(UNDER) EXP	(213,264)	(275,613)	(217,319)	(140,379)		
BUDGET REVENUE	467,240	161,356	240,086	337,401		
BUDGET EXPENSE	1,136,761	1,068,362	1,108,169	1,144,497		

MOUNT PROSPECT PARK DISTRICT BIG SURF POOL

Revenue Recap by yr:

	2019		2022		2023		YTD Actual	Annual Budget
	Month	YTD	Month	YTD	Month	YTD		
Jan	0	0	Jan	0	Jan	0	27,190	107,640
Feb	0	0	Feb	0	Feb	0		
Mar	4,561	4,561	Mar	-	Mar	-		
April	19,866	24,427	April	4,132	April	21,978	27,544	65,188
May	11,449	35,876	May	44,751	May	5,212	199	82,336
June	47,551	83,427	June	32,705	June	-	10,662	28,027
July	62,873	146,300	July	34,065	July	-	1,880	8,755
Aug	22,979	169,279	Aug	7,998	Aug	-	11,365	45,566
Sept	-	169,279	Sept	-	Sept	-	1,881	14,650
Oct	-	169,279	Oct	-	Oct	-	53,531	244,522
Nov	-	169,279	Nov	-	Nov	-	(26,341)	(136,882)
Dec	-	169,279	Dec	-	Dec	-		
		168,500		86,466		107,640		
Budget								

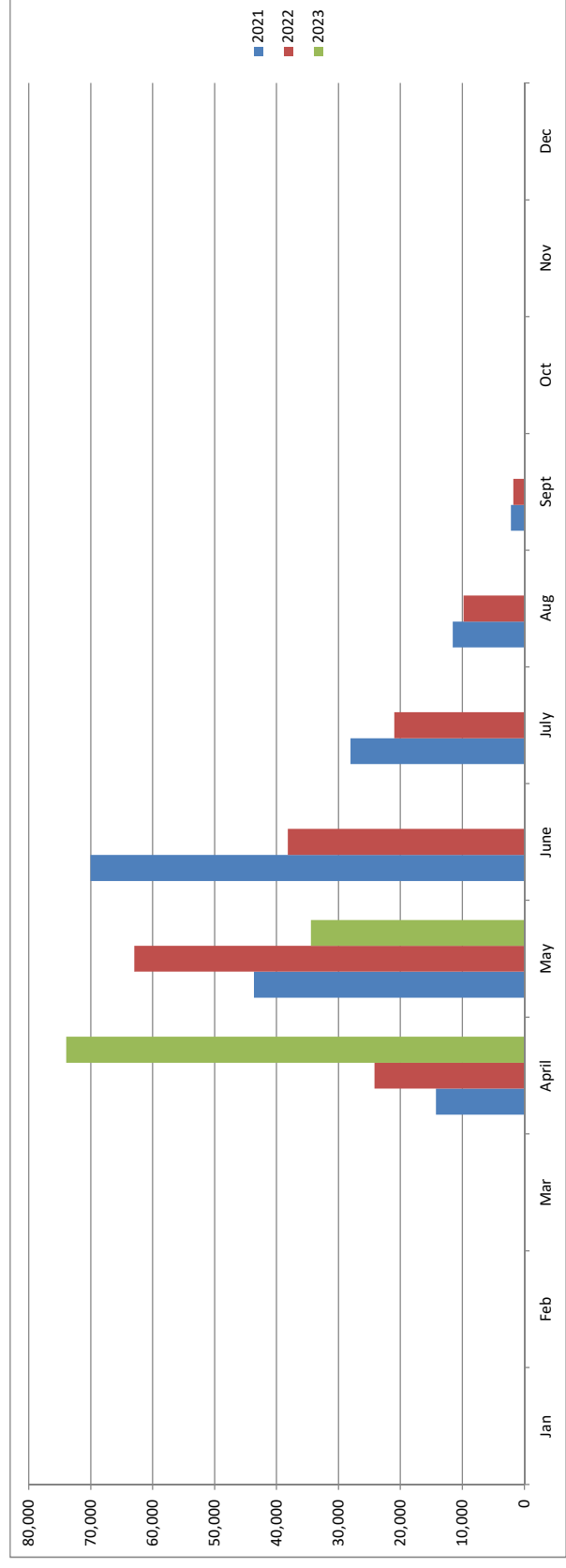




Revenue Recap by Yr:

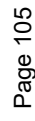
	2021		2022		2023		YTD Actual	Annual Budget
	Month	YTD	Month	YTD	Month	YTD		
Jan	-	-	Jan	-	-	-	108,459	171,450
Feb	-	-	Feb	-	-	-		
Mar	-	-	Mar	-	-	-		
April	14,283	14,283	April	24,234	74,003	74,003	22,249	63,601
May	43,683	57,966	May	62,974	34,456	108,459	3,691	149,317
June	70,056	128,022	June	38,172	-	-	6,063	20,448
July	28,070	156,092	July	20,988	-	-	1,120	12,905
Aug	11,538	167,630	Aug	9,782	-	-	5,452	39,949
Sept	2,214	169,844	Sept	1,796	-	-	8,156	63,910
Oct	45	169,889	Oct	-	-	-	46,731	350,130
Nov	-	169,889	Nov	-	-	-	61,728	(178,680)
Dec	-	169,889	Dec	-	-	-		
Budget		77,300		137,891		171,450		

Revenue	Expenditures
Full Time	63,601
Part Time	149,317
Benefits	20,448
Contractual	12,905
Commodities	39,949
Utilities	63,910
	350,130
	(178,680)



Revenue Recap by yr:

Budget

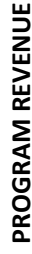


Mount Prospect Park District

REC PLEX POOL

thru May

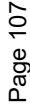
	2020	2021	2022	2023	Change From 2022	Change From 2021
REVENUES:						
BUILDING RENTAL	35	4,875	25	-	n/a	-100%
PASSES /USER FEES	24,591	22,989	32,891	48,881	49%	113%
DAILY /USER FEES	1,447	1,556	2,066	2,187	6%	41%
PROGRAM FEES	27,292	116,916	104,164	122,430	18%	5%
VISA/MC CHARGES	-	-	-	(4,998)	n/a	n/a
TOTAL REVENUE	53,365	146,336	139,146	168,500	21%	15%
% of Budget	11%	112%	39%	47%		
EXPENDITURES:						
FULL TIME SALARIES	46,935	36,270	48,821	37,268	-24%	3%
PART TIME SALARIES	73,446	74,747	82,136	98,911	20%	32%
FRINGE BENEFITS	11,498	13,350	13,275	13,407	1%	0%
CONTRACTUAL SERVICES	2,135	2,065	885	-	n/a	n/a
COMMODITIES	7,771	6,475	14,231	7,510	-47%	16%
UTILITIES	17,270	18,519	17,475	18,272	5%	-1%
SALES TAX/OTHER						
TOTAL EXPENDITURES	159,055	151,426	176,823	175,368	-1%	16%
% of Budget	28%	32%	35%	33%		
REVENUE OVER(UNDER) EXP	(105,690)	(5,090)	(37,677)	(6,868)		
BUDGET REVENUE	472,791	131,000	359,038	362,146		
BUDGET EXPENSE	561,842	476,503	508,519	537,626		



2021

50,250

181,569





PROGRAMS Department by Function

Month Ended 5-31-23

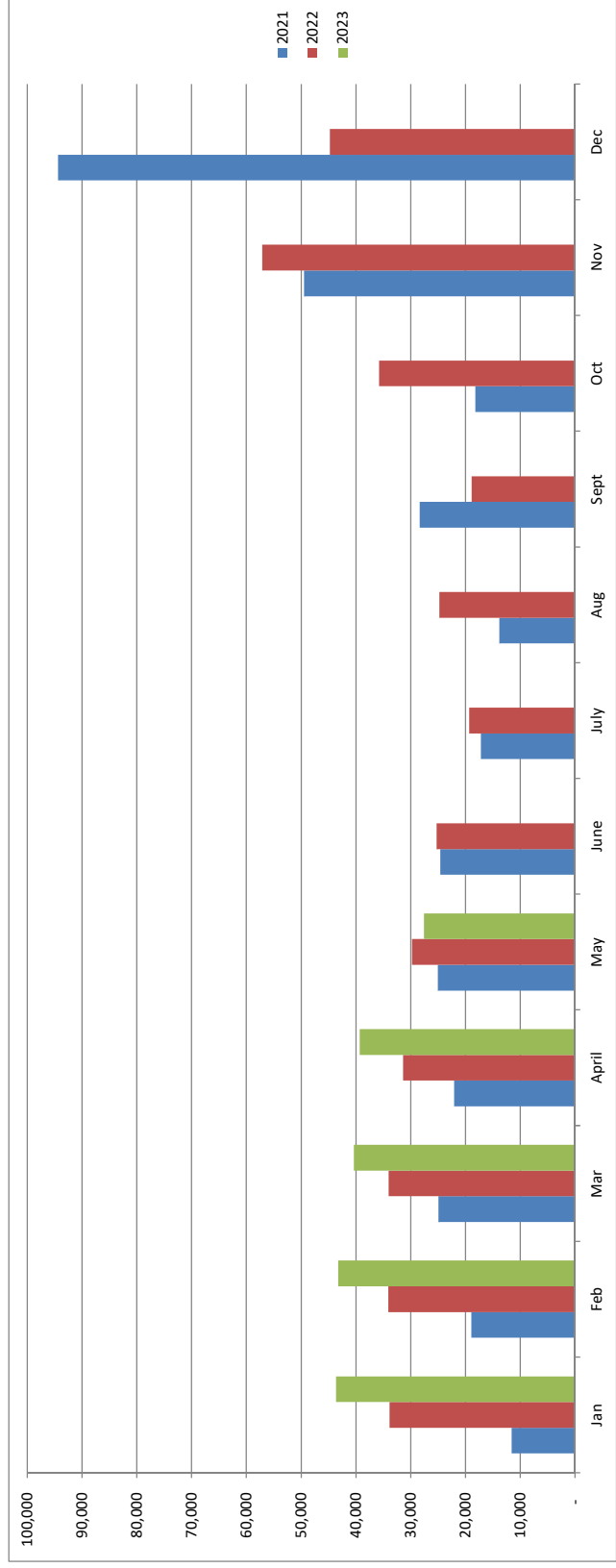
ACCOUNT NAMES	TOTALS	YOUTH CHILD CARE	ATHLETICS YOUTH
REVENUES:			
PROGRAM FEES	154,047	31,617	122,430
CHILD CARE	-		
VISA/MC CHARGES	(1,746)		(1,746)
TOTAL REVENUE	152,301	31,617	120,684
% of Budget	84%	63%	92%
EXPENDITURES:			
PART TIME SALARIES	8,978	8,978	-
CONTRACTUAL SERVICES	32,348	-	32,348
COMMODITIES	110	110	-
TOTAL EXPENDITURES	41,436	9,088	32,348
% of Budget	32%	28%	34%
REVENUE OVER(UNDER) EXP	110,865	22,529	88,336
CHANGE FROM LAST YR + (-)			
REVENUE	58,410	7,284	51,126
EXPENDITURES	16,808	300	16,508
NET	41,602	6,984	34,619
% CHANGE FROM LAST YEAR			
REVENUE	62	30	74
EXPENDITURES	68	3	104



Revenue Recap by yr:

	2021		2022		2023		YTD Actual	Annual Budget
	Month	YTD	Month	YTD	Month	YTD		
Jan	11,539	11,539	Jan	33,815	Jan	43,595	194,059	354,857
Feb	18,945	30,484	Feb	34,070	Feb	43,217		
Mar	24,874	55,358	Mar	33,990	Mar	40,378		
April	22,071	77,429	April	31,380	April	39,299	84,911	200,232
May	25,010	102,438	May	29,757	May	27,570	82,291	188,708
June	24,551	126,989	June	25,220	June	-	27,333	78,253
July	17,209	144,198	July	19,324	July	-	15,063	57,269
Aug	13,779	157,978	Aug	24,722	Aug	-	9,261	50,329
Sept	28,365	186,343	Sept	18,839	Sept	-	25,634	79,352
Oct	18,211	204,553	Oct	35,748	Oct	-	244,493	654,143
Nov	49,431	253,985	Nov	57,059	Nov	-	(50,434)	(299,286)
Dec	94,374	348,359	Dec	44,711	Dec	-		
		162,957		258,974		354,857		

Budget





REVENUE REPORT May 2023

	MONTH		YEAR to DATE		Up/(Down) % Change
	This	Last	This	Last	
RENTALS					
Building Rental	12,077	10,894	103,500	88,535	14,965 17%
	12,077	10,894	103,500	88,535	14,965 17%
PASS SALES					
Fitness	8,869	6,069	43,521	30,606	12,914 42%
	8,869	6,069	43,521	30,606	12,914 42%
DAILY FEES					
Gym Fees	1,106	1,813	9,145	11,361	(2,216) -20%
Fitness Center	135	129	1,144	723	421 58%
	1,241	1,942	10,289	12,084	(1,795) -15%
PROGRAM FEES					
Youth Athletic Camps	355	4,220	355	8,220	(7,865) 0%
Youth Athletic Prog.	-	-	-	-	- n/a
Youth Leagues	-	-	602	590	12 n/a
Special Programs	5,384	6,487	34,884	22,265	12,619 57%
	5,739	10,707	35,841	31,075	4,766 15%
CONCESSIONS					
Merchandise	141	90	1,696	1,283	413 32%
Vending	191	645	1,726	1,343	383 n/a
	332	735	3,422	2,626	796 30%
OTHER					
Visa Charges / OvShrt	(688)	(590)	(2,513)	(2,153)	(360) 17%
TOTAL	27,569	29,757	194,059	162,773	31,286 19%

**MT. PROSPECT PARK DISTRICT
PROPERTY TAX
MONTH ENDING
5/31/23**

<u>Tax Yr.</u>	<u>Property Tax Jan. 1 - Dec. 31</u>	<u>Assessed Valuation</u>	<u>Rate</u>
2015	9,580,252	1,406,791,767	0.681
2016	9,820,200	1,653,232,361	0.594
2017	10,145,281	1,667,332,206	0.609
2018	10,417,103	1,645,671,872	0.633
2019	10,641,495	1,945,499,549	0.547
2020	10,945,316	1,975,432,038	0.554
2021	11,313,601	1,833,646,800	0.617

Tax Monies Received from January 1, 2023 through May 31, 2023 totals:
\$8,561,205 (of this total \$289,053 is Replacement Tax).

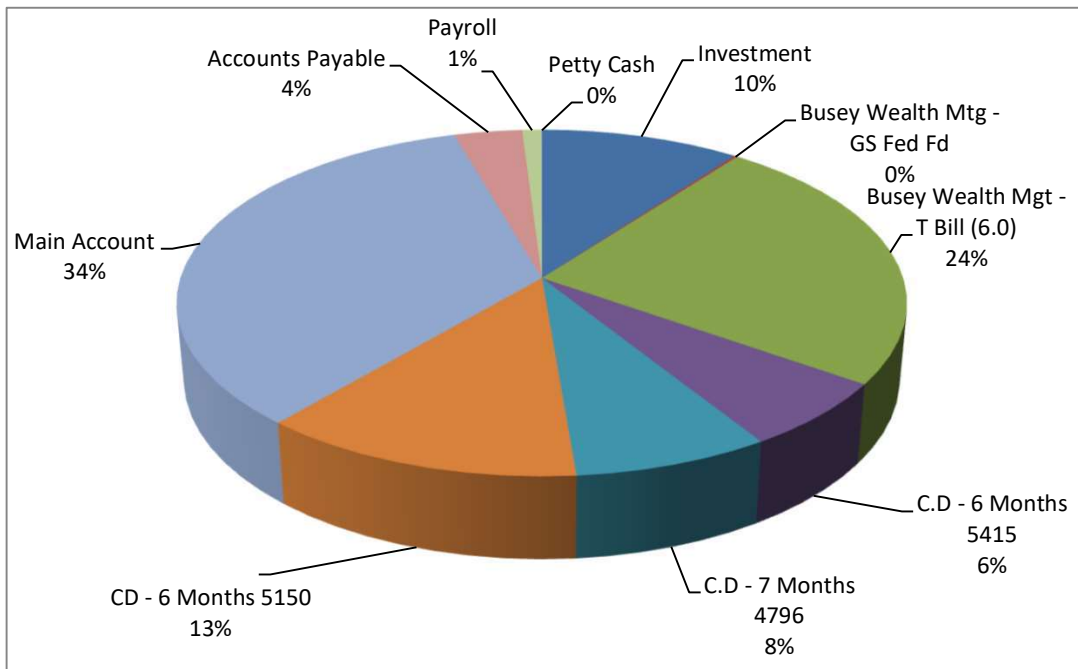
	Type	2023 Taxes	2022 Taxes
January	R	81,211	55,928
January		2,421,341	3,234
February		31,198	1,389,125
March	R	40,229	73,245
March		2,761,313	4,273,734
April	R	63,914	86,591
April		3,058,300	207,745
May	R	103,699	115,933
May			-
June			31,082
July	R		83,469
July			21,023
August	R		9,529
August			-
September			-
October	R		112,419
October			-
November			-
December			2,622,119
December	R		36,815
TOTAL		8,561,205	9,121,990

Mt. Prospect Park District
Statement of Account Balances
As of May 31, 2023

Busey Bank

Accounts	Maturity	Amount	Rate	Term
Investment	n/a	2,426,594	3.98%	Demand
Busey Wealth Mtg - GS Fed Fd	n/a	36,920	n/a	Demand
Busey Wealth Mgt - T Bill (6.0)	6/15/2023	5,838,080	2.74%	12 Months
C.D - 6 Months 5415	10/24/2023	1,513,787	0.05%	6 Months
C.D - 7 Months 4796	1/12/2024	1,822,140	0.05%	7 Months
CD - 6 Months 5150	8/25/2023	3,001,635	0.01%	12 Months
Main Account	n/a	8,193,714	1.34%	Demand
Accounts Payable	n/a	826,589	n/a	
Payroll	n/a	235,560	1.26%	
Petty Cash	n/a	4,650	n/a	

Total Funds 23,899,669





Executive Director

Board Report June 2023

Lions Park Phase 1 Update

In January of 2023, The Lions Park Phase 1 improvements moved into detailed playground layout and equipment design with School District 57. Multiple options were developed for 2- to 5-year-old and 5- to 12-year-old age groups. District 57 staff attended numerous meetings to share the needs of the school with the Park District. Multiple public meetings were held to gather community input on the three proposed playground design options presented. The layout then moved into a consolidated version which was based on the input received from our community, pulling the most desired components from all three design options.

In May of 2023, development of construction documents for the site work began. Currently a thorough review of all the site equipment, colors, pavement layout and site stormwater requirements are taking place. Additionally, the Mt. Prospect Park District has submitted an application requesting additional funding as part of the Village's Community Development Block Grant program. This application was submitted on behalf of both School District 57 and the Mt. Prospect Park District. We are hopeful that the Lions Park Phase 1 project will be considered as part of the Village's 2023 CDBG program. This project is expected to go out to bid by September of 2023 with an anticipated completion date in mid to late summer 2024.

Illinois PARC Grant Update

Staff has been working to develop a submission for the recently announced PARC Grant opportunity through the State of Illinois, with hopes of applying for a roof and upper wall covering replacement at the Central Community Center. While these improvements are considered eligible, IDNR requires that the square footage for any administrative or maintenance spaces be deducted from the total project area, which limits the overall eligible funding for the opportunity. PARC Grants give greater priority to projects that increase permanent value to an asset, particularly those that change the size, condition or usage of the space, as compared to straightforward roof and wall replacements. With that in mind, it was the consensus of our team that the CCC roof and wall project would not score very high. The costs associated with submission would far exceed the potential for a possible award. Because of this, our grant consultant suggests we reserve our submission opportunity for a more compatible project in the future. Staff will keep this in mind as we continue to evaluate future grant opportunities.

Required Cyber Security Screening

As Commissioners move toward "@mppd.org" email addresses, staff wanted to notify the Board of the following information. The District uses a 3rd party service called KnowBe4, to combat online threats. The Park District is required to participate in this program in order to obtain cyber security coverage as part of our liability insurance renewal.

All Park District email addresses are subject to periodic (currently quarterly) phishing security tests, done through KnowBe4. As part of the @mppd domain, **Commissioner email addresses will be included in these tests**, so please be on the lookout for suspicious emails. A welcome email from KnowBe4 will be found in your email inbox.

In addition to being included in quarterly tests, you will be required to complete a **brief, informative online training** to help increase awareness of online threats. Any accounts that "fail" phishing exercises will be required to go through the training again to help prevent future occurrences. Again, this service is required of us for cyber coverage in a world of growing online threats. If you have any questions regarding this matter, please reach out to myself or George Giese for additional details.

Upcoming Meeting Reminders

Regular Board Meeting - Wednesday, July 19, 2023 – 6:30 pm



Golf Operations Report

News & Updates:

- The extremely dry, warm weather led to record May revenue of \$313,000 when \$243,000 was budgeted for the month. The golf course is now up \$169,000 compared to budget and last year's revenue YTD. Expenses for the month were \$19,000 under budget and now stand at \$85,000 under budget YTD. A great start to the season!

June 2023 (January 1, 2023 through May 31, 2023)

Golf Rounds	2021	2022	2023	Variance '22 to '23
Paid Resident Rounds	1,526	1,123	1,458	335
Paid Non-Resident Rounds	9,144	6,645	7,884	1,239
Annual Membership Rounds	<u>1,680</u>	<u>1,413</u>	<u>1,704</u>	<u>291</u>
Total Rounds	*12,350	9,181	11,046	1,865

*2021 rounds were during COVID when most everything else was shut down. 2019 was our previous record rounds and revenue year prior to Covid with 8,123 rounds through May.

- The first session of the jr. lessons and our summer jr. leagues start on Monday, June 12th. Registration for our lesson program again set a new record this season with 292 juniors and 130 adults registered. This compares to our previous record set last season of 287 juniors and 109 adults. This is showing that interest in golf remains at an all-time high and the Covid golf surge has not started to slow down yet.
- The course hosted an Illinois Jr. Golf Association Tournament on Wednesday, June 6th with a full field of 90 kids from ages 14-18.
- On Sunday, June 25th, the golf course will run its first Parent/Child Par 3 Shootout. The event will be a scramble made up of 2-person teams of one parent and one child between the ages of 6-15. Trophies will be awarded for low scores for ages groups of 6-7, 8-9, 10-11, 12-13 and 14-15, as well as prizes for closest to the pin and longest putt. A BBQ and awards ceremony will follow. Resident season pass holders and participants of our junior program were those first to be invited and filled the 20 team slots that were available.
- New junior plates have been installed throughout the course and a special scorecard will be created with the yardages. The plates are yellow in color so they can easily be seen in the middle of the fairway and are placed from around 80-100 yards out on the par 3's, 180-200 yards on the par 4's and around 250 yards out on the par 5's. These tees will be very useful for our jr leagues, jr. club championship and our family golf.



Maintenance:

- A huge shout out to Debra Cromie for her efforts over the past year in watching Facebook and acquiring 100's of hostas and other plants residents have given away for free. These plants have been placed around the clubhouse to help beautify our grounds. This has saved the park district in plant costs and the beds around the clubhouse have never looked better! Also, A special thank you to Eligio Guzman, the golf course custodian, for planting and watering all of the plants and keeping them alive during this extremely dry season.
- Pro shop staff as well as rangers have been going around the course to various holes and repairing fresh ball marks and filling divots to help keep up with course conditions. These efforts have seemed to help keep the course in good shape. We also have continued to have 3-4 pro shop staff members come in Monday mornings between 6-10am while the course is closed to help fill divots.
- Darin Douglas and his crew have done an outstanding job managing course watering during this historic early season dry spell. Staff have been diligently adjusting and servicing sprinkler heads, and hand watering hotspots. The normal bi-weekly spraying of the greens occurred. Multiple times a week, Darin will go around the golf course with his TDR Moisture Meter Probe and test moisture in the soil. This helps him make adjustments to the sprinkler heads and irrigation program to improve water distribution throughout the course.
- Staff opened the converted turf bunker on 16, the grass tee on the driving range and the new putting green is progressing nicely and should be able to open in a week or two.



Recreation Division

Aquatics & Fitness:

Linda Zalewski, Aquatics & Fitness Manager

Pete Nocchi, Aquatics & Fitness Supervisor

- Meadows Pool opened on May 27th. A total of 380 daily fees were purchased with total revenue of \$3,746 over the holiday weekend.
- Pool Passes went on sale April 1. As of June 5, there have been a total of 1,561 passes sold for \$106,455 in revenue.
- Staff will be running the second summer lifeguard class on June 5th-June 8th.
- Pete Nocchi, Aquatics and Fitness Supervisor, successfully completed his Lifeguard Instructor course to begin teaching and certifying guards.
- The spring session of swim lessons concluded on May 7. Group and private lessons were offered with a total of 300 swimmers enrolled and a total revenue of \$29,539.
- Summer swim lessons begin on June 5th with a mix of morning and evening lessons at RecPlex Pool. There are currently 563 enrollments. Staff were able to open 155 additional swim lesson spots due to increased staffing.
- In addition to scheduled swim lessons, the Park District offers private swim lessons with instructors and coaches outside of the scheduled program times. In the month of May, 72 private lessons were taught with a total revenue of \$2,148.
- The Sharks Summer Swim Team will begin on Monday June 5th. All Age groups are filled with over 100 swimmers on the roster. The first swim meet will be held at Meadows Pool on June 14th.
- During the month of May, AquaFit Unlimited had a total of 66 active members and revenue of \$4,690. Staff continue to add pop-up dates to the schedule to offer additional classes to our committed members. The summer schedule will begin on Monday June 5th with classes at both RecPlex and Meadows with a variety of Pop-Up classes.
- Stay Swimming, an offseason program for our swim team participants, concluded on May 17th. The program had 55 swimmers enrolled with a total revenue of \$5,729.
- The Summer Group Fitness Schedule began on Monday May 22nd, with the addition of 2 early morning classes to serve our active members.
- Staff are also offering Pound Pop-Up classes during the summer months!



- Full-Time staff continue to fill in for shifts as needed when a part-time employee cannot fill-in at RecPlex Pool and our Fitness Centers.
- A total of 1,716 fitness memberships were sold in May for a total revenue of \$41,364. Revenue in May 2019 was \$34,603.
- Personal Training and Massage combined for \$8,574 in sales in May.

Athletics:

Brad Wessel, Athletics Manager

Tim Sullivan, Athletics Supervisor

- We Got Game summer program registration is underway with just over 200 total participants. Programming is scheduled to start at the beginning of June.
- Soccer field rentals are taking place at Kopp Park, Meadows Park, Friendship Park and Sunrise Park.
- The Park District is holding a special game and a skills competition for 8th grade girls soccer as a majority of them have participated in the program since their early elementary school days.
- Spring soccer concluded on June 12th. Final participation numbers came in at 749, up 119 participants from 2022 spring, which was our previous high in participation.
- The Backyard Bags Tournament has 44 teams registered (\$2,145 in revenue)! The marketing department secured Ernesto's Tacos to sell food and Mrs. P & Me's staff will be on site selling beverages.
- Most of our Patriots Baseball teams participated in Memorial Day Weekend tournaments in either Vernon Hills, Buffalo Grove or Carol Stream.
- Youth Baseball & Softball divisions will be starting to play night games as we are in the 2nd half of the season.

Early Childhood & Youth Programs:

Kristina Winans, RecPlex Facility Manager

Amy Heinrichs, Early Childhood & Youth Supervisor

Ashley Bevins, Youth Program Supervisor

- Camp registration began March 1. As of 6/5/23, there are 3,057 registrations totaling \$529,087. This exceeds ALL previous years of revenue. In 2019, day camp revenue was \$487,251.



- Priority registration was available for current preschoolers and/or siblings during the month of January. As of 5/31, there are currently 87 preschoolers enrolled for the 23/24 school year. Staff are excited to offer PreK again at Lions Rec Center.
- Some patrons dropped preschool after finding out they were accepted to Circle of Friends, but staff were able to fill those spots with patrons currently on the waitlist.
- There were two tours and one pop-in for Preschool this month.
- We had a wonderful Mother's Day Celebration in the Preschool classrooms this year for the Mom's/Special Lady in their life.
- Preschool Graduation was held at Friendship Park Conservatory on May 18th. There were 27 graduates this year. About 100 guests attended the ceremony.
- Preschool and KinderKlub staff attended an online training called "Social Emotional Development in Young Children".
- Full-Time staff continue to fill in for shifts as needed when a part-time employee cannot fill-in for KidsKlub, KinderKlub and daily driving.
- We are continuing to look for staff for KidsKlub, KinderKlub, and teachers for Lions Preschool.
- Staff have hired a Site Director for KidsKlub for next school year.
- Stay and Play (formally Trekkers) now has nine families registered.
- There are five early childhood enrichment classes this summer. Most of the classes are full.
- KinderKlub families have received placement for next school year. There are currently 31 participants registered between AM & PM. Staff have been able to clear the waitlist. Staff will be using 2 buses this upcoming school year to transport the students to and from Westbrook.
- Kids Klub registration for the 23/24 school year opened on April 24. There are currently 73 registrations amongst the five schools.
- Camp training began the week of May 22. We are back to a full staff and ready for lots of campers!

Facilities

Central Community Center

Brian Hecker, Central Community Center Manager

- Beginning in 2024, NWSRA PURSUIT payments will be twice per year instead of monthly.



- CCC Open Pickleball player participation for May was 382 totaling \$940 (\$760.00 for the 10/20 pass + \$180.00 drop-in fees. There is a 50/30/20 split w/Rec Plex & Lions for the 10/20 punch pass in revenue.)
 - 2022: 396 = \$1,260
- CCC Open Gym = \$41
- Turf Revenue through May is up 14k from the same timeframe in 2022.
- Karate has 70 participants for the Summer session with a revenue of \$11,697.00
 - 2022 - 75 = \$11,691.00
- Hot Shots has 367 participants for Summer registration with a revenue of \$48,988.00
 - 2022 - 172 registrations = \$23,347
- Canine Commons had 21 registrations in May with a revenue of \$1,000.
 - 2022 - 22 registrations = \$1,100
- CCC Monthly Fire Extinguisher report and AED check was completed
- Robo Think has 64 registrations for summer with a revenue of \$13,270
- Full-Time staff continue to fill in for shifts as needed when a part-time employee cannot fill-in for facility supervision and custodial duties.

<u>CCC Facility Rentals</u>	<u>May 2023</u>	<u>May 2022</u>
CCC Turf	\$7,913.50	\$5,040
Batting Cages	\$0	n/a
CCC Gym/Room	\$4,528.75	\$5,854

*Timing of monthly payments should be considered when comparing month to month. Batting cages have not been used due to outside sports.

Ann Zimmerman, Conservatory & Visual Arts Manager

Friendship Park Conservatory

- FPC Facility hosted 15 rentals in May and received 77 inquiries for future rentals.
- Rental revenue through May is up \$10k from the same timeframe in 2019.
- Beverage revenue was \$2,439.20 for May compared to \$3,157.90 for May 2022.
- A successful Plant Sale was held starting with the Thursday evening



- Foundation Fundraiser, Friday and Saturday, then Monday for employees. The total revenue was \$15,740.
- We hosted Devonshire Schools 1st Grade Field trip for a Mother's Day floral planting with Chris Merkel and Ann Zimmerman and a visit to our atrium. Due to rain, the visit to the pond to see the turtles was not possible.
- The DesPlaines Historical Society and Advocate Lutheran General both hosted Volunteer Appreciation Events at FPC.
- Our Preschool graduation was held in the banquet room and it was such a lovely night ice cream was served in the courtyard!
- The first Food Truck Round Up hosted on the grounds of Friendship Park by the City of Des Plaines allowed the Conservatory to offer an Open House and showcase the facility for events to everyone in attendance. The weather was perfect for the evening for everyone to enjoy!
- All Summer Long Color Container had 10 attendees with our new instructor Jill Tumberger. The planters were beautiful with fabulous instruction.
- Outdoor Adventure Camp for summer is essentially full except for the last week! We currently have 166 registered for a revenue of \$21,735. In 2019, we had 18 registered for a total revenue of \$2,221.
- We continue to attempt to hire a weekend rental host to support rentals.
- Full-Time staff continues to fill in weekday rentals and evening rentals and programs when there is no staff to cover.
- Monthly Fire Extinguisher report and AED check was completed. Staff was also asked to register for CPR/AED training as needed.

<u>FPC Facility Rentals</u>	<u>May 2023</u>	<u>May 2022</u>
FPC	\$7,687.50	\$7,221

Timing of monthly payments should be considered when comparing month to month.

Art Studio

- Planning has begun to prepare approximately 275 lessons and art projects for our summer camps and classes as we finish spring classes at the end of May!
- We continue to hire staff for the weekly classes as well as prepare for summer.
- We hosted 6 birthday parties in May for revenue of \$1,825.



- Many of the Art Studio summer camps and classes have great enrollment or are full. Enrollment is being expanded wherever possible, depending on staffing.
- Monthly Fire Extinguisher report and AED check was completed. Staff was also asked to register for CPR/AED training as needed.

Toria Smith, Lions Recreation Center Manager & Performing Arts

Performing Arts

- Mt. Prospect School of Classical Ballet performed their storybook ballet recital, *Frozen*, on May 5 & 6 at Schaumburg Prairie Center for the Arts. Tickets were on sale a month prior to the shows as well as at the door. Opening night and the last show of our run nearly sold out. We saw many young future ballerinas leaving the shows so excited to begin or continue their dance training in hopes of being one of the soloists when they are seniors. Each year there are a string of comments coming through about how wonderful the production is and the talent that comes through our studios. Amy Hubert, Artistic Director of Dance, continues to do a fantastic job creating these productions as well as ensuring that our dancers receive the best technical training.
- Studio Impulse had their recital, *Mosaic*, on May 19-20 at Forest View Education Center Theater. In addition to the Mosaic performances we had a separate Pre-Ballet recital on Saturday, May 20 at 10am. We also created a recital for our Mini Medley and Kindergarten Combo dancers at 12p. This allowed all family members who want to come and see their dancers perform to get the opportunity rather than limiting ticket sales due to theater capacity.
- Mt. Prospect Community Band participated in the Memorial Day Ceremony at Lions Memorial Bandshell on May 29. They will continue to rehearse at Lions Rec Center in preparation for the Summer Festival of Music Monday night concert series beginning on June 19.
- Kids on Stage began the summer session on May 10. There are 17 registered. There were 10 in 2022.

Lions Recreation Center

- Staff met with Breakaway Basketball to discuss fall/winter programming opportunities. Breakaway continues to rent the gym through summer Mon-Fri mornings. Staff have worked together to maximize summer revenue while coexisting with summer day camp at Lions.
- Staff continues to assess room utilization and make cosmetic improvements to the building.



- Full-Time staff continue to fill in for shifts as needed when a part-time employee cannot fill-in for facility supervision for weekdays, weeknights and weekends.
- Preschool room preparation for the return of preschool to Lions in the fall will begin soon.

<u>Lions Facility Rentals</u>	<u>May 2023</u>	<u>May 2022</u>
Gym Rentals	\$3,665	\$0
Open PickleBall	\$454	NA

RecPlex

Mike Azzaretto, Recreation Division Manager

Kristina Winans, RecPlex Facility Manager

- Rentals through May are up 14k from the same timeframe in 2019 and up 18k from 2022.
- Illinois Shotokan Karate Club had their belt testing at RecPlex on May 7th and June 4th. This revenue is now at RecPlex as opposed to Lions pre-covid.
- Ticket sales for the Lions Club 4th of July Fest began June 1st at RecPlex and CCC.
- Monthly Fire Extinguisher report and AED check was completed.
- A CPR/AED/First Aid class was conducted at RecPlex on June 1 for Camp Staff.

<u>RecPlex Facility Rentals</u>	<u>May 2023</u>	<u>May 2022</u>
RecPlex Rentals	\$8,020	\$6,050
RecPlex Open Gym	\$3,667	\$2,998

*Timing of monthly payments should be considered when comparing month to month.



Administration & Human Resources Report

News & Updates:

- On May 24th, staff attended a site tour of a splash pad/sprayground facility at Deerspring Pool, an aquatic facility of the Deerfield Park District. This tour was advertised through IAPD and conducted by Vortex Aquatic Structures International, along with FGMA & Camosy Construction. The tour focused on the splash pad's water management system and spray features, as well as budgetary information for districts considering similar projects. Highlights included:
 - Deerfield Park District replaced an existing splash pad that dated back to 2006, utilizing the same footprint of around 3,500 square feet. For context, optimal spacing for these types of projects, according to the designers, is 1 user per 25 square feet (or 1 user per 15 square feet during the busiest times).
 - In terms of controls, the splash pad was operated by a "Maestro" touch screen system with various safeguards such as wind controls to prevent excess water loss during periods of high wind. The system could be customized with various timing or heating options, as well.
 - Design elements incorporated a toddler bay for younger users, a multi-generational bay for children and adult caregivers to enjoy together, a "play nook" with non-slip surfacing, stairs and softer water features, and an area with spray canons and other features.
 - In total, the project cost between \$1-1.2 million, inclusive of an upgraded "Life Floor" product that offered a more cushioned, safer experience with less slips as compared to painted concrete.
 - Many thanks to Deerfield Park District for hosting this tour of their new facility!
- As a follow-up to last month's meeting and Park Board approval, the District has kicked off implementation meetings with Payroc to begin our transition of credit card processing services. Updates will be provided into the coming months as staff achieves different milestones in this process, including terminals at District facilities as well as online/WebStore transactions.

H.R. by the Numbers: May 2023

New-Hires:	59
Payroll Changes (to update employment status, pay-rate, or job-class):	86
Criminal Background Checks (including new-hires, volunteers and coaches):	52
Reportable Injuries - Total for 2023:	4
Unemployment Claims (new claims):	0



Parks & Planning Division

Administrative Updates:

- A pre construction meeting for Friendship Park phase #1 is scheduled for Tuesday June 6th. Tentatively, construction is scheduled to start the week of June 12th.
- The Emerson Park playground equipment is scheduled to ship on June 21st. Remaining work includes the replacement of the playground equipment and installation of a new park sign.
- There are several ADA improvements being made around the district. Projects include new doors with operators at CCC, new operators at LRC, and additional operators at the west entrance to RecPlex.
- We are in the design development stages for Lions Park phase 1 redevelopment. Pending MWRD review, the project is scheduled to be bid in September.
- We have several FT IMRF positions available in the Parks & Planning division. Additional information can be found at: <https://www.applitrack.com/mppd/onlineapp/>

Buildings:

- Completed training on the new BECS chemical pool controller for Meadows pool.
- Installed new sight glass on the acid tanks at Recplex, Meadows Pool and Big Surf pool.
- Converted Meadows Pool deck perimeter lighting from 400w metal halide to LED.
- Repaired the roof exhaust fan at the Big Surf pool filter room.
- Painted and properly secured pool deck railings at Big Surf pool.

Fleet Services:

- Repaired the burnt wiring harness on Toro 580D. Replaced relay connectors.
- Replaced the radiator on the Cushman utility vehicle.
- Diagnosed inoperable 4WD on Toro 580. Found open ground and made the repair.
- Coordinated the annual vehicle lift inspections at both WCMF and GCG.
- Replaced hydraulic hoses on rear deck motors on the Toro 4500D.

Grounds & Greenhouse:

- Setup for special events including the plant sale, MSD soccer tournament, and Memorial Day.
- Re-painted the drop off curbs at Lions Recreation and Recplex including the bike rack.
- Started up and made repairs to the irrigation systems at Melas, MSD, and Lions fountain.
- Put up dugout sunshades at Lions, Busse, Meadows, and Friendship Parks.
- Performed tree trimming at Friendship Park and cleaned off graffiti several times.

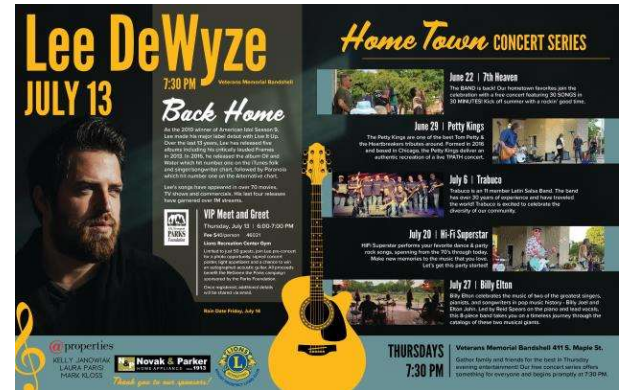
Work Orders & Park Permits: At the time of this report, there have been approximately **312** internal work order requests submitted and **22** park permits requests for 2023.



Community Relations & Marketing

The 2023 Summer Concert Series begins a six-week Monday and Thursday evening run on June 19 and June 22.

This is the first year since the COVID-19 pandemic that both series' are running a full roster of concerts. Promotions are underway to assure the loyal audiences of years' past return to the bandshell in 2023. Both series are free and begin at 7:30pm at the Veterans Memorial Bandshell at Lions Memorial Park.



The Mt. Prospect Community Band under the direction of Monty Adams return on Mondays with:

- June 19 - Under the Big Top/ celebrating the music of the *Greatest Show on Earth*
- June 26 - Portraits and Tributes saluting great musicians
- July 10 - The Movies/celebrating songs of the silver screen with free popcorn for all!
- July 17 - Light and Lively/ De"light" in these favorite tunes!
- July 24 - Dancing to Disney/ music for the Young at Heart with an encore performance by the Mt. Prospect School of Classical Ballet
- July 31 - Encore! / the songs you love to hear again and again!

The Thursday night Hometown Concert Series offers six nights of GREAT music:

- June 22 - 7th Heaven/our hometown favorites are BACK!
- June 29 - Petty Kings/the best Tom Petty tribute band around.
- July 6 - Trabuco/explore something new with this 11 member Salsa band!
- July 13 - Lee DeWyze/Welcome home Mount Prospect's very own American Idol
- July 20 - Hi-Fi Superstar/ one of our all-time favorite bands who always gets the crowd on their feet!
- July 27 - Billy Elton/celebrating the music of two of the greatest singers, pianists and songwriters in pop history.

Mark your calendars for Tuesday, August 1 for the National Night Out with the Mount Prospect Police also at Lions Memorial Park and Saturday, August 19 from noon to 5 for the 3rd 56 Artisan Fix featuring an array of fine arts & crafts against the backdrop of great music!

The Mt. Prospect Parks Foundation is hosting a Summer Cabaret Night with vocalist Peter Oprisko on Sunday, August 13 at Friendship Park Conservatory. Doors open at 4:30. Dinner is included and entertainment begins at 6pm. \$30 per person.



Upcoming Programs/Registrations/Events

- Saturday, June 17: Beat The Heat Indoor Summer Movie Night, 7:00 PM, CCC Turf
- Monday, June 19: Mt. Prospect Community Band - Under the Big Top, 7:30 PM, Veterans Memorial Bandshell
- Thursday, June 22: Hometown Concert Series - 7th Heaven, 7:30 PM, Veterans Memorial Bandshell
- Monday, June 26: Hooray for the USA, 1:30-3:30 PM, Art Studio
- Monday, June 26: Mt. Prospect Community Band - Portraits & Tributes, 7:30 PM, Veterans Memorial Bandshell
- Tuesday, June 27: Nature Inspired Collage, 6:30-9:00 PM, Friendship Park Conservatory
- Wednesday, June 28: Free Lunch and Learn Nature Series, 12:30-1:30 PM, Friendship Park Conservatory
- Thursday, June 29: Hometown Concert Series - Petty Kings, 7:30 PM, Veterans Memorial Bandshell
- Friday, June 30: Star Spangled Splash Pool Fun Day, Meadows Pool
- Thursday, July 6: Hometown Concert Series - Trabuco, 7:30 PM, Veterans Memorial Bandshell
- Sunday, July 9: Patriots Day, Presentation at 7:30 PM & Free Movie at 8:00 PM, Lions Memorial Park
- Monday, July 10: Mt. Prospect Community Band Concert - The Movies!, 7:30 PM, Veterans Memorial Bandshell
- Tuesday, July 11: Chalk Art Pool Fun Day, Big Surf Pool
- Thursday, July 13: VIP Meet & Greet with Lee DeWyze, 6:00-7:00 PM, Lions Recreation Center
- Thursday, July 13: Hometown Concert Series - Lee DeWyze, 7:30 PM, Veterans Memorial Bandshell
- Wednesday, July 26: NISC Divisional Championship Swim Tournament, Meadows Pool

JUNE 2023

Community Relations & Marketing



June 2023

Summer Concert Series Begin!

Hometown Concert Series- Thursdays, 7:30 PM

Veterans Memorial Bandshell | 411 S. Maple St.

Gather family and friends for the best in Thursday evening entertainment! Our free concert series offers something for everyone:

- June 22 | 7th Heaven
- June 29 | Petty Kings
- July 6 | Trabuco
- July 13 | Lee DeWye
- July 20 | Hi-Fi Superstar
- July 27 | Billy Elton



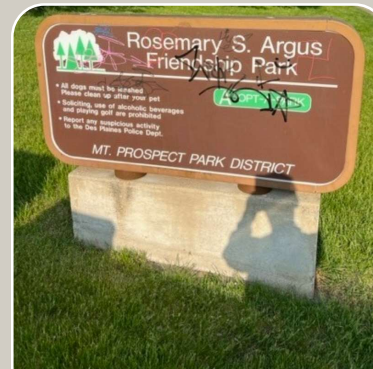
Summer Festival of Music - Mt. Prospect Community Band

Mondays, 7:30 PM | Veterans Memorial Bandshell



- June 19 | Under the Big Top
- June 26 | Portraits and Tributes
- July 10 | Movies!
- July 17 | Light and Lively
- July 24 | Dancing to Disney
- July 31 | Encore!

Summer Events



Liked by mtprospectgc and 98 others
mpparkdistrict See Something, Say Something!



Liked by mtprospectgc and 98 others
mpparkdistrict It's time to break in the new courts!



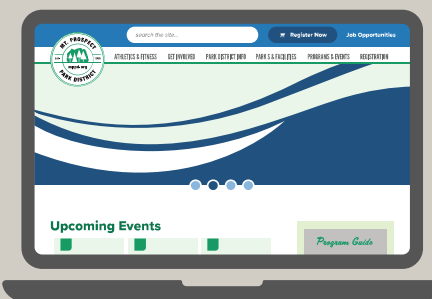
MOST ENGAGING SOCIAL MEDIA POSTS

Pool Pass Contest • Vandalism Awareness
Renovated Clearwater Pickleball Courts • Frozen Dance Recital Reel
Pool Opening Weekend Reel • Frozen Dance Recital Album

RESULTS

June E-Newsletter

Open Rate 50% Click Rate 1%



Page views to our website over the
previous 30 days | 45,412

MOST VIEWED PAGES

Meadows Pool • RecPlex • Big Surf Pool
Friendship Park Conservatory • Day Camps
RecPlex Pool • Pool Fun Days 2023
Registration FAQ's • Program Guides



Summer
Program Guide
Page 127
Views 29,347

395 W. Algonquin Rd. Des Plaines | 847-298-3500

SPRING PLANT SALE

FRI | MAY 12 9:00 AM-4:00 PM | SAT | MAY 13 9:00 AM-1:00 PM

Shop our annual Plant Sale for your Mother's Day plants and hanging baskets, along with hundreds of annuals, perennials, veggies and herbs!

Exclusive Early Plant Sale Fundraiser

THU | May 11 6:00-8:00 PM

Fee \$25 | Register with code 46017

Avoid the crowds and support the Parks Foundation with exclusive early event access!

Your ticket includes first pick and purchase of hundreds of beautiful plants and flowers! Enjoy light refreshments, sweet treats, a free raffle ticket and a take home garden tote.

Purchase tickets on site for the Grand Garden Summer Raffle featuring home and garden decor, cook books and restaurant gift cards, craft and golf baskets, kids summer toys, stunning flower planters and more! SO Great Give.

mppd.org

Shoppers are welcome to bring their own basket or wagon.

FRIENDSHIP PARK CONSERVATORY
A Facility of the Mt. Prospect Park District



SPRING PLANT SALE



DEI COUNCIL

MELAS PARK

BACKYARD BAGS TOURNAMENT

Ages 21+

JUNE 2nd

Games Begin at 6:30 PM

Melas Park 1500 W. Central Rd.

Fee \$50 per team | Register at mppd.org with code 45668

JOIN US

For our first annual Backyard Bags Tournament at Melas Park! Register as a team with a maximum of 4 players. A minimum of 8 teams required to run the event. Tournament format determined by the number of registered teams. Must be at least 21 years of age to compete. Prizes for the top finishers.

Enjoy food and alcohol vendors at an additional cost. Yard games available for the enjoyment of participants and spectators. Think you've got skills? It's in the Bag!

Registration Deadline May 22



BACKYARD BAGS TOURNAMENT