

APPROVED

MINUTES OF APRIL 2, 2020 SPECIAL BOARD MEETING
GLENCOE PARK DISTRICT
999 GREEN BAY ROAD, GLENCOE, ILLINOIS 60022
-VIA ZOOM VIDEO/AUDIO CONFERENCE-

The meeting was called to order at 5:05pm and roll was called.

Commissioners present:

Lisa Brooks, President
Stefanie Boron, Vice President
Michael Covey, Treasurer
Dudley Onderdonk, Commissioner
Josh Lutton, Commissioner
(Lutton arrived at 5:08pm.)

Staff present:

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

Members of the public in attendance who attended via video or audio conference: six unknown members of the public, Eric Anderson

Matters from the Public: There was no one wishing to address the Board.

COVID-19 Financial Impact: Commissioner Lutton arrived at 5:08pm.

Staff reviewed the information (attached to the minutes) with the Board. The projected financial impact of this closure on the District due to COVID-19 was reviewed. Staff presented financials as if the District was closed through May and what that would mean. Discussion ensued.

Other discussion included Executive Director Sheppard sending letters to our District's legislators to request district protections regarding COVID-19 for inclusion in the fourth stimulus bill. Bonds were discussed and tabled. Most districts have a 25% fund balance policy, but our District is above 50%. GJK's delayed fall payment and the District declined GJK's request for a portion of our 25% share be refunded.

Charging 50% for Children's Circle to hold spots and keep teachers on payroll by offering online programs was discussed. Staff are receiving positive feedback on virtual/online programs as an avenue to keep children engaged. Following discussion, staff agreed to investigate the idea of charging 20% of the original fee for Children's Circle to hold a spot in combination with online learning. If participants can show financial difficulty, we would be willing to hold a spot until the District opens.

Following review and discussion of the District's strong financial situation, the Board agreed to pay staff through May 31, if needed. The District will reopen once the State's Stay in Place Order ends.

Discuss Potential Closure of Parks, Beach, and Sport Courts Due to COVID-19:

Executive Director Sheppard explained that park visitors are not social distancing. After

speaking to all Board members, the District closed all sport courts and ordered new closed signs. The Board will need to approve a resolution temporarily amending Ordinance 700 at the next Board meeting so that public safety can enforce it. Parks and our beach are now only open to bikers, runners, and walkers; no groups. Public Safety is overwhelmed, so we have launched a park ambassador program where staff are patrolling our beach and parks with Public Safety support to recondition people to social distancing.

A press release on closures and a plug for programming will go out tomorrow, as well as to the community via social media and eblasts. The District does not currently pay for emergency alert text services.

A letter to staff will go out tomorrow regarding being paid through May 31, if needed.

Director Leiner reviewed the Parks Department plan memo included in the packet regarding saving on the landscape contractor by using staff for mowing services and no improvements, just repairs. Staff will bring back to the Board a list of essential Capital Projects that would be advantageous to complete during the closure, so that we do not have to close the facility in the near future.

Executive Director Sheppard added that the Parks Department will maintain baseball and soccer fields, but it will take staff two weeks to get fields to playable condition once we re-open.

Other Business: There was no other business.

Adjourn: Commissioner Lutton moved to adjourn the meeting at 6:36pm. Commissioner Onderdonk seconded the motion, which passed by unanimous voice vote.

Respectfully submitted,

Lisa M. Sheppard
Secretary

MEMORANDUM

TO: Board of Park Commissioners
FROM: Carol Mensinger and Lisa Sheppard
SUBJECT: Financial Impact of COVID-19
DATE: April 1, 2020

The following information, along with the attachments, provide a comprehensive summary of the estimated financial impact on our District due to the COVID-19 crisis. Staff provides you with the following resources to help us make the best decisions moving forward:

- Fund Balance Projection – March 2020 thru February 2021
- Fund Balance Per FY20/21 Budget
- Actual and Projected Payroll Cost through Anticipated Closing Period
- Analysis of Unemployment Costs vs Paying Staff
- Potential Areas of Budget Reductions/Savings-FY20/21
- Cash/Investments Summary as of March 30, 2020
- Required Notice to Employees on FFCRA Act

Revenues

There will be a significant impact on revenues. The longer the shutdown, the more significant the impact. This includes revenues lost due to cancellation of programs and facilities being closed. Currently, we have not refunded participants for Winter and Spring programs, rather we have given them pro-rated **household credits** to be used at a future date. Participants that instead ask for a refund of monies will be refunded starting in April. As of March 30, the total amount of credits total **\$53,575**, and given the duration of the crisis, we may actually begin to refund this money back to the participants from their household accounts. Additional pro-rated credits for many programs running March-May have not yet been credited to households. All special events have been cancelled through May, however many of these programs operate at a deficit.

The biggest impact of lost revenues will be for the Children's Circle Daycare Program. For each month that we do not operate, we would lose \$135,000 to \$150,000 in revenues. In the month of March, \$135,592 was collected, and we were able to collect approximately \$12,000 in new virtual program revenues. We did not bill participants for April, and given the length of crisis, we may have to do the same for May. Summer months of daycare are typically the lowest as far as revenue, but it is expected *once we are open*, this will not be the case. Staff is currently considering charging Daycare participants 25% and 50% of monthly program fees for April and May to "hold" their spot during this closure. See separate memo from Director Collins on this proposal.

Additionally, Kids Club (\$28,000/March revenue) and ELC Preschool (\$30,000/March revenue) did **not** bill participants for April. These programs only have one more month of revenues billed in May as the programs end late May/early June. Given that it is very likely we may not re-open, this would mean another \$52,000 in lost revenues.

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We have extended the expiration date of fitness passes, and will continue to do so as needed as the closure continues. Monthly fitness membership revenues total \$4,000, and we did not bill for month of April, and likely will not for May.

Our current analysis does **not** consider revenues lost as a result of patrons not signing up for future programs. Right now, we have not collected any beach pass revenues and have collected only \$12,400 in boat space and trellis rentals which, if the situation continues into the summer, we would have to refund.

Additionally, the District collects GJK revenues and remits 75% back to GJK. Typically, we bill for GJK for NEXT year's preschool in the months of March, April, May and June. We billed GJK participants in March (\$194,655), and 75% of that money and their Camp participants (\$66,390) was remitted back to GJK. The District retained their 25%, or \$71,106. GJK decided not bill in April, and delayed it to now look to bill in May, June and July. GJK has requested the District return the pro-rated portion of their Winter Enrichment program. But our 25% of their \$32,000 is only \$8,000, and if pro-rated for the closed time only looks to be 50% of that, or \$4,000. Director Sheppard has communicated that we will retain this money to help cover cost of utilities, etc.

We received \$2.9 million in first installment RE tax revenues, with is approximately 94% of the known 55% that is due by residents on March 1. We receive the remaining 45% in the second installment which is typically due August 1. Right now, it is very likely that they will not be due until December 1 or even later. Our budgeted portion of that second installment revenues totals \$2.5 million. For purposes of the Fund Balance Projection, I have calculated that we will receive 80% of that amount, or \$2 million, and that bills will be due on December 1.

Expenses

Many expenditures will be reduced, or not incurred at all, if programs do not run. The most significant expense to the District is payroll and benefits, which includes salaries/wages, IMRF, FICA, Medicare and health insurance costs. To make things more complicated, there are new laws passed that provide employee protections during this crisis. The Families First Coronavirus Response Act (FFCRA), which was signed into law on March 18 and went into effect April 1, includes the Emergency Paid Sick Leave Act and Expansion of the FMLA. See attached packet for the notice that was emailed to all District employees, as required by FFCRA by March 31. For now, tax benefits under FFCRA are **not available** to governmental employers, and thus, this is a significant unfunded mandate at this time. Employees temporarily laid off or furloughed would not be eligible for these benefits. Upon their return, however, employees would be eligible until December 31, 2020.

Further, the Coronavirus Aid, Relief and Economic Security (CARES) Act was signed into law on March 27. This act provides for a one-time direct "rebate payment" to individuals and families, and is expected to be sent in the next 3-4 weeks. Again, there was no payroll tax credit eligibility contained in this law for governmental employers. At this time, we are awaiting additional stimulus legislation to address this, but no one knows if or when that will happen. As stated by

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our PDRMA legal counsel, who is frantically trying to interpret these laws at a rapid pace for member agencies, federal legislation is typically drafted over a 1-2 year period, and in this case it was drafted over 3-5 days. There are many layers of interpretation of the CARES 880-page document still to come.

For clarification, a furlough is a reduction in hours or no hours for a temporary, finite period; they are still employed, but receive reduced or no pay, and they still trigger unemployment. Furloughing IMRF and FT staff may impact pension credits, and for full-time, it may impact COBRA if period is more than a short-term period. Employers generally cannot dock the pay of exempt employees without jeopardizing their exempt status. If an exempt employee performs work in any week, they generally must still be paid their salary. In furloughs, for work weeks in which no work is performed, an employer is not obligated to pay the employee's salary for that week.

A lay off means the employee is no longer employed. It is more permanent. Employees no longer receive benefits, such as IMRF credit or health insurance. It triggers COBRA, unemployment and it allows employee to receive accrued vacation and PTO pay.

If employees are laid off or furloughed, unemployment costs must still be considered.

This is especially impactful since our District pays for all claims **on an actual/reimbursable basis**, and not as an unemployment tax. (Typically, our District has 1-2 unemployment claims per year.) Unemployment is difficult to calculate since there are factors the employer doesn't know that will impact the weekly benefit amount (i.e., highest base wages reported to the IDES, number of child dependents, do they have a second job, do they have a spouse that works, etc.). Please see attached Analysis of Unemployment Costs for a very rough estimate of unemployment of part-time employees based on our most recent March 27 payroll, and including "best guesses" of classifications of type, and related percentages of weekly base pay. Per the analysis, you will note the unemployment cost of the District would be approximately 52% of wages actually paid; however, as noted based on if part-time employees have a second job, and many do, the unemployment claims could in fact be much **higher** than shown. In addition to the real cost, there would be an administrative cost for Carol/Liz to facilitate information and assistance to employees, and to facilitate the required documentation to Unemployment Cost Consultants/PDRMA for each claimant. (The District currently has 65-70 permanent part-time employees.)

Please see attached "**Potential Areas of Budget Reductions/Savings-FY20/21.**" This list was prepared by staff to identify potential areas for savings and budget reductions to help lessen the financial impact of this crisis.

Expenditure Impact:

At the March 10 Committee meeting, the Board approved paying all full-time and part-time staff for 2-4 weeks. Given our District's shutdown on March 13, that means pay for employees for the 4 weeks will end April 10. All full-time staff are currently working in accordance with Governor Pritzker's "Stay-at-Home" order. Recreation and Facility Program Managers and Administrative

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employees are working remotely from home except in a few instances whereby employees must come into the office to perform essential services (e.g., process and print A/P and payroll checks, open mail, process registrations and administrative items). Parks employees are working in two teams (blue and red) every other day for 12 hours to do building and park-related tasks. Refer to memo written by Director Leiner on modifications in park operations. Other full-time employees are also keeping busy by creating virtual programs, sorting through and organizing files, updating manuals, completing online training courses and watching training webinars. Daycare teachers are working on lesson plans and doing virtual programming. We are having part-time staff work as Park Ambassadors to break up groups congregating in parks and the beach, and reminding people to social distance. Approximately 40 of the estimated 65 PT staff are IMRF level staff which means they work over 1,000 hours per year and are required by law to be enrolled in our IMRF pension plan.

Please see attached for “Actual and Projected Payroll Cost through Anticipated Closing Period.” You will see a breakdown shown actual costs paid through April 10 broken down by PT and FT staff, as well as related IMRF, Social Security and Medicare costs. (Typically, the months of April and May are the lowest payrolls before the seasonal camp and beach staff are added in June.) Further you will see a cost associated with the next 4 weeks, and the next 4 weeks. For each next 4 weeks of pay, you will see estimated total wages for PT and FT staff of \$257,232 and related costs of \$47,876 for a **total monthly cost in April of \$305,108**. The same for May.

If employees are temporarily laid off and not paid, there will definitely be unemployment claims. The number and cost of claims would depend on how many staff are temporarily laid off and who files for unemployment. In addition, once operations resume, it is anticipated that some of those temporarily laid off would choose **not** to return as they may have found alternative jobs. Temporarily laying off some or all employees would also have a significant effect on morale.

Using the unemployment analysis that I have utilized to estimate how much that cost might, and extrapolating it to the estimated \$91,092 in monthly PT wages, the District would likely incur a minimum cost of \$47,368/month not taking into consideration the unknown variable of a second job. In that case, the cost could be much higher. In effect, the **net savings to the District would be approximately \$60,000 per month** (\$43,725 wages plus related costs of \$15,408). Unemployment expenditures are budgeted and paid from our Liability Fund, and **we only budgeted \$20,000 this year for the whole twelve months**. This line item budget could be amended by the Board, however, with an interfund transfer from the Corporate Fund.

The District currently has 35 full-time employees, of which 17 staff are exempt and 18 staff are non-exempt/hourly staff. Staff does not feel we need to furlough any of these positions at this time, especially since full-time staff are still working. However, if we are forced to do this down the road after part-time staff layoffs, it will be important to analyze what are essential positions, and also remember that additional unemployment costs would be significant as we are on the reimbursable cost basis.

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If the Board chooses to continue to pay full-time and part-time staff, they would have protections provided to them by the Federal Government under the Families First Coronavirus Response Act (FFCRA) which includes the Emergency Paid Sick Leave Act and Expansion of the FMLA. There are certain qualifications for eligibility, but assuming an employee meets those eligibility guidelines an employee would be eligible to be paid up to 10 emergency sick days under the Emergency Paid Sick Leave Act and also eligible for 12 weeks of paid leave under the Expansion of the FMLA. The 10 paid emergency sick days would be based on the employees average weekly salary and can be paid at 100% or 2/3 depending on the reason for the sick leave. The expanded FMLA leave is paid at 2/3 of their average weekly salary. Both laws of the FFCRA have caps in place.

Financial Impact Summary:

See attached for the “**Cash/Investment Summary as of March 30, 2020**”. Given the receipt of \$2 million in RE Tax receipts in late February/March, our current balance is over \$13.2 million. Of this total, I have highlighted the liquid portion, which totals over \$8 million. The majority of that is invested in the IPDLAP (IL Park District Liquid Asset Plus Fund) and the Illinois Funds Treasurers Pool, both governmental “stable asset value” money market pools that are rated AAA by Standard and Poor’s. Our District’s Investment Policy is to invest in the safety, liquidity and then yield of the investment. I typically do not invest in fixed CDs if the rates quoted by IPDLAF and PMA start to not compete with the rates on both pools.

The District has a VERY STRONG fund balance policy which requires both the Corporate and Recreation Funds to maintain a fund balance of 50% of annual expenditures. Fund balance policies and fund balance reserves are in place for situations such as this – unforeseen emergencies beyond our control. Please see attached for “**Fund Balance Projection – March 2020 thru February 2021**” and “**Fund Balance Per FY20/21 Budget**”. Staff will explain the Fund Balance Projection in full detail at the board meeting on April 2.

To summarize, if the District were to utilize a portion of fund balance reserves to fund this COVID-19 crisis, the District would still maintain fund balances levels in both Corporate and Recreation at a minimum 50%. The projected fund balance total for OPERATING FUNDS as of February 28, 2021 would be \$6,327,586, compared to the FY20/21 budget of \$6,472,632. This also shows the District would still able to transfer the \$1.5 million from Corporate and Recreation fund reserves to Master Plan Fund 69 in FY20/21, as was budgeted.

Recommendation:

There are two kinds of people in this world: “It isn’t happening to me, so I don’t care” AND “It should never happen to anyone and that’s why I care”.

The Glencoe Park District is more than land and buildings. It is the individuals who run our programs and maintain our parks. It is our Children’s Circle Daycare and ELC teachers who don’t just educate your children, they help raise them. Our instructors run amazing programs. And through this all, we remain fiscally conservative. They are the individuals who are the heart

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and soul of this Gold Medal District. In the past three weeks, they have been nimble, re-creating what and how we can offer virtual programs. They have continued to maintain our parks and building assets.

The fund balances were built on the positive net of those programs, not on the taxes we collect. How can we in good faith turn our back on these employees when we have the fund balances that were set aside for that rainy day. Fund balances that will still be at 50% come June 1 when we hope to re-open our doors. And whenever that time is, staff will come back willing and ready to serve this community.

With the shutdown now in effect by Gov. Pritzker until April 30 and most likely to be extended, staff recommends we continue to pay all full-time employees and part-time employees through May 31, if needed. During this period, the staff and Board can and will revisit this ongoing situation multiple times. Staff fully understands that we may then have to look to furlough staff if the closure continues into June and we are not able to run camp or open the beach. We appreciate your support during this difficult time, and appreciate your consideration of this recommendation.

Glencoe Park District														
Fund Balance Projection - March 2020 thru Feb 2021														
COVID-19 Closure from Mar 13 thru June 1, 2020														
= Per Actual and Projected Payroll Spreadsheet														
=Unknown Decisions on Fund 65 and 69 Projects and Funds														
BEGINNING F/B, OPERATING	\$7,679,475	\$11,167,109	\$10,645,236	\$10,022,036	\$9,678,036	\$7,605,286	\$7,169,536	\$6,900,536	\$6,642,286	\$6,330,286	\$6,987,036	\$6,522,086		\$7,679,475
	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	TOTAL	FY20/21 Budget
Revenues:														
RE Tax	2,906,050	0	0	0	0	0	0	0	1,000,000	1,000,000	0	0	4,906,050	5,755,350
PPRT Replacement Tax	860	4,000	5,000	0	3,000	500	0	5,000	0	500	3,000	0	21,860	25,380
Interest Income	10,000	7,500	4,000	7,500	6,000	4,000	4,000	25,000	6,000	6,000	8,000	8,000	96,000	184,700
Rentals/Sales	22,250	0	0	10,000	10,000	10,000	20,000	20,000	20,000	20,000	20,000	20,000	172,250	187,286
Grants/Donations/Misc	820	0	0	0	0	0	0	0	0	0	0	0	820	51,305
Program Fees:														
Daycare	146,382	30,000	60,000	125,000	125,000	125,000	140,000	140,000	140,000	140,000	140,000	140,000	1,451,382	1,492,732
Fitness	5,925	0	0	3,750	3,750	3,750	4,000	4,000	4,000	4,250	4,500	4,500	42,425	48,535
GJK	261,045	0	195,000	195,000	195,000	0	25,000	0	0	0	25,000	0	896,045	835,741
Beach/Boat	12,400	0	0	100,000	150,000	50,000	0	10,000	0	0	0	0	322,400	417,354
Watts	4,785	0	0	0	0	0	0	0	0	50,000	50,000	50,000	154,785	155,248
ELC	38,220	0	0	0	0	0	35,000	35,000	35,000	35,000	35,000	35,000	248,220	264,479
Kids Club	28,056	0	0	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	178,056	302,769
Camp	773,078	0	0	25,000	5,000	0	0	0	0	0	0	0	803,078	808,960
Other Rec Programs	214,305	0	0	75,000	85,000	85,000	100,000	100,000	100,000	100,000	100,000	100,000	1,059,305	1,167,996
Total Revenues	\$4,424,176	\$41,500	\$264,000	\$541,250	\$582,750	\$278,250	\$353,000	\$364,000	\$1,330,000	\$1,380,750	\$410,500	\$382,500	\$10,352,676	\$11,697,835
Expenditures:														
Salaries & Wages (Feb accrual)	229,085	228,000	228,000	240,000	350,000	240,000	238,000	238,000	238,000	238,000	350,000	238,000	3,055,085	3,199,090
IMRF	29,685	29,000	29,000	30,000	45,000	30,000	30,000	30,000	30,000	30,000	45,000	30,000	387,685	410,000
FICA & Medicare	20,500	19,000	19,000	25,000	35,000	25,000	20,000	20,000	20,000	20,000	30,000	20,000	273,500	301,000
Health Insurance	49,900	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	49,000	588,900	683,245
Utilities (Feb accrual)	5,840	25,000	22,000	25,000	25,000	30,000	25,000	25,000	25,000	27,000	40,000	45,000	319,840	348,650
Contractual	51,778	50,000	100,000	100,000	100,000	100,000	100,000	100,000	75,000	50,000	50,000	50,000	926,778	1,067,631
Supplies	27,200	10,000	20,000	50,000	50,000	50,000	40,000	30,000	30,000	30,000	30,000	30,000	407,200	420,480
Fixed Charges	6,337	5,250	0	0	5,250	0	0	5,250	0	0	6,450	0	28,537	40,573
Operational Capital	5,673	0	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	195,673	348,600
Debt Service	0	189,950	0	0	0	0	0	0	975,000	0	0	0	1,164,950	1,248,796
Special Rec Contribution	36,438	0	44,000	0	0	0	0	0	0	80,000	0	0	160,438	167,260
PDRMA Insur-Liab,Gen, WC, Unempl	(13,689)	0	0	0	80,000	0	0	0	0	80,000	0	0	146,311	165,500
Program Wages	30,011	30,000	30,000	75,000	125,000	75,000	35,000	35,000	35,000	35,000	35,000	35,000	575,011	709,820
Program Contractual	200,856	0	146,250	246,250	246,250	75,000	55,000	50,000	50,000	50,000	55,000	50,000	1,224,606	1,391,763
Program Supplies	10,833	0	0	25,000	25,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	140,833	163,147
Special Rec Capital	0	118,123	0	0	0	0	0	0	0	0	75,000	0	193,123	218,123
Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	21,000
Fund 65/69 Trfs OUT-Corp and Rec	246,095	0	0	0	1,500,000	0	0	0	85,000	85,000	0	0	1,916,095	2,000,000
Total Expenditures	\$936,542	\$563,373	\$887,200	\$885,250	\$2,655,500	\$714,000	\$622,000	\$622,250	\$1,642,000	\$724,000	\$875,450	\$577,000	\$11,704,565	\$12,904,678
ENDING F/B-OPERATING	\$11,167,109	\$10,645,236	\$10,022,036	\$9,678,036	\$7,605,286	\$7,169,536	\$6,900,536	\$6,642,286	\$6,330,286	\$6,987,036	\$6,522,086	\$6,327,586		\$6,472,632
BEGINNING F/B-CAPITAL	\$1,671,445	\$1,866,780	\$1,844,780	\$1,821,780	\$1,667,606	\$3,169,606	\$3,521,606	\$3,523,606	\$3,528,606	\$3,615,606	\$3,702,606	\$3,805,606		\$1,671,445
Revenues:														
Interest Income	3,000	3,000	2,000	2,000	2,000	2,000	2,000	5,000	2,000	2,000	3,000	3,000	31,000	77,500
Donations/Village Reimbmt	0	0	0	0	0	0	0	0	0	0	100,000	0	100,000	167,500
Grants	0	0	0	?	?	?	?	?	?	?	?	?	0	1,267,000
Linden House Sale	0	0	0	0	0	350,000	0	0	0	0	0	0	350,000	456,000
Bond Proceeds	0	0	0	0	0	0	0	0	0	0	0	0	0	4,500,000
Fund 65/69 Trfs IN-Corp and Rec	246,095	0	0	0	1,500,000	0	0	0	85,000	85,000	0	0	1,916,095	2,000,000
Total Revenues	\$249,095	\$3,000	\$2,000	\$2,000	\$1,502,000	\$352,000	\$2,000	\$5,000	\$87,000	\$87,000	\$103,000	\$3,000	\$2,397,095	\$8,468,000
Capital Outlay:														
Fund 65(Annual/Ongoing Capital)	0	0	0	155,000	?	?	?	?	?	?	?	?	155,000	706,850
Fund 69(Master Plan Proj)	53,760	25,000	25,000	?	?	?	?	?	?	?	?	?	103,760	3,532,415
Fund 70(Safran)	0	0	0	1,174	0	0	0	0	0	0	0	0	1,174	1,174
Total Capital Outlay	\$53,760	\$25,000	\$25,000	\$156,174	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$259,934	\$4,240,439
ENDING F/B-CAPITAL	\$1,866,780	\$1,844,780	\$1,821,780	\$1,667,606	\$3,169,606	\$3,521,606	\$3,523,606	\$3,528,606	\$3,615,606	\$3,702,606	\$3,805,606	\$3,808,606		\$5,899,006
ENDING F/B-ALL FUNDS	\$13,033,889	\$12,490,016	\$11,843,816	\$11,345,642	\$10,774,892	\$10,691,142	\$10,424,142	\$10,170,892	\$9,945,892	\$10,689,642	\$10,327,692	\$10,136,192		\$12,371,638
Assumptions:														
-Projection assumes we will re-open on June 1, thus allowing Camp to run and Beach to open. If closure is extended, this scenario will have to be updated accordingly														
-Actual RE Tax revenues are shown in March. We receive 55% in first installment and 45% in second installment														
-Utilize 80% collection rate for second installment. Installments are typically due August 1; we anticipate December 1 due date														
-Will receive 50% of budgeted interest income, with months of CD maturities showing increased amount.														
-The \$13,698 showing as a reversal of expense represents a check received from PDRMA who returned 10% of 2020 member premium contributions														
-Payment of \$118,123 in April is payment to NSSRA for our GPD portion of new building														
-Debt payments will be made as scheduled in May and November.														
-The \$246,095 shown as transfer from Corporate to Capital Fund 65 is based on the \$2.9 million in RE Tax revenues received in March														
-There are 3 pay periods in July 2020 and January 2021.														
-Program wages for June, July and Aug assume increase due to Camp staff.														
-Salaries/Wages increase for June, July and Aug assumes Beach/Boat open.														
-Remaining delayed GJK revenues in May, June, July also have corresponding 75% contractual program expense.														
-Interfund transfers from Corporate (\$650,000) and Recreation (\$850,000) can still be made to Master Plan Fund 69														

**GLENCOE PARK DISTRICT
FY 2020/21 BUDGET
FUND BALANCE SUMMARY**

TABLE IV

	2/28/2019 ACTUAL FUND BAL	2/29/2020 PROJECTD FUND BAL	2/28/2021 PROJECTD FUND BAL	2/28/2021 Fund Balance % (of FY19/20expds)
<u>CORPORATE FUND</u>				
Undesignated/Transfer to Capital Fund?	\$779,228	\$736,365	\$657,230	
Designated - Medical Insurance Reserve	\$13,000	\$12,000	\$12,000	
Designated-Corporate Operating Fund Bal (50%)	\$1,424,600	\$1,314,588	\$1,530,539	
Designated-Future Capital	<u>\$300,000</u>	<u>\$650,000</u>	<u>\$0</u>	
CORPORATE - TOTAL FUND BALANCE	\$2,516,828	\$2,712,953	\$2,199,769	72%
<u>RECREATION FUND</u>				
Undesignated/Transfer to Capital Fund?	\$845,012	\$657,663	\$760,146	
Designated-Recreation Operating Fund Balance (50%)	\$2,409,419	\$2,469,266	\$2,626,658	
Designated-Future Capital	<u>\$700,000</u>	<u>\$850,000</u>	<u>\$0</u>	
RECREATION - TOTAL FUND BALANCE	\$3,954,431	\$3,976,929	\$3,386,804	64%
<u>MINOR OPERATING FUNDS</u>				
SPECIAL RECREATION FUND	\$133,651	\$142,256	\$111,873	29%
PENSION/RETIREMENT FUND	\$227,252	\$198,124	\$181,824	44%
SOCIAL SECURITY/MEDICARE FUND	\$62,999	\$49,216	\$49,216	16%
BOND & INTEREST FUND	\$339,749	\$393,147	\$365,201	29%
LIABILITY INSURANCE FUND	\$136,264	\$161,578	\$142,883	80%
WORKERS' COMPENSATION FUND	\$36,140	\$38,792	\$32,432	65%
AUDIT FUND	\$8,913	\$6,480	\$2,630	15%
SUBTOTAL - OPERATING FUNDS	\$7,416,227	\$7,679,475	\$6,472,632	
<u>OTHER CAPITAL FUNDS:</u>				
CAPITAL PROJECTS FUND	\$283,323	\$223,727	\$91,877	
MASTER PLAN CAPITAL FUND	\$1,397,893	\$1,446,544	\$5,807,129	
SPECIAL TRUST FUND	\$41,449	\$1,174	\$0	
IMPACT FEE FUND	\$0	\$0	\$0	
SUBTOTAL - CAPITAL FUNDS	\$1,722,665	\$1,671,445	\$5,899,006	
TOTAL - ALL FUNDS	\$9,138,892	\$9,350,920	\$12,371,638	

Glencoe Park District
 Coronavirus Closing- Actual and Projected
 Payroll March 13-June 5, 2020

	(8 days) Week 1 (3/13-3/20)	(incl SprBk) Week 2/3 (3/21-4/3)	Estimated Week 4 (4/4-4/10)	4 WEEK SUB-TOTAL (3/13-4/10)	Estimated Week 5 (4/11-4/17)	Estimated Week 6 (4/18-4/24)	Estimated Week 7 (4/25-5/1)	Estimated Week 8 (5/2-5/8)	NEXT 4 WK SUB-TOTAL	Estimated Week 9 (5/9-5/15)	Estimated Week 10 (5/16-5/22)	Estimated Week 11 (5/23-5/29)	Estimated Week 12 (5/30-6/5)	NEXT 4 WK SUB-TOTAL
PT HOURLY Wages	29,491	42,348	22,773	94,612	22,773	22,773	22,773	22,773	91,092	22,773	22,773	22,773	22,773	91,092
PT HRLY IMRF,SS, Medicare					<u>3,852</u>	<u>3,852</u>	<u>3,852</u>	<u>3,852</u>	<u>15,408</u>	<u>3,852</u>	<u>3,852</u>	<u>3,852</u>	<u>3,852</u>	<u>15,408</u>
					26,625	26,625	26,625	26,625	106,500	26,625	26,625	26,625	26,625	106,500
FT HOURLY Wages	16,265	27,370	13,685	57,320	13,685	13,685	13,685	13,685	54,740	13,685	13,685	13,685	13,685	54,740
					<u>2,635</u>	<u>2,635</u>	<u>2,635</u>	<u>2,635</u>	<u>10,540</u>	<u>2,635</u>	<u>2,635</u>	<u>2,635</u>	<u>2,635</u>	<u>10,540</u>
					16,320	16,320	16,320	16,320	65,280	16,320	16,320	16,320	16,320	65,280
All HOURLY IMRF,SS,Medicare	<u>8,131</u>	<u>12,663</u>	<u>6,487</u>	<u>27,281</u>										
	53,887	82,381	42,945	179,213	42,945	42,945	42,945	42,945	171,780	42,945	42,945	42,945	42,945	171,780
FT EXEMPT Wages	27,850	55,700	27,850	111,400	27,850	27,850	27,850	27,850	111,400	27,850	27,850	27,850	27,850	111,400
FT EXEMPT IMRF, SS, Medicare	<u>5,482</u>	<u>10,964</u>	<u>5,482</u>	<u>21,928</u>	<u>5,482</u>	<u>5,482</u>	<u>5,482</u>	<u>5,482</u>	<u>21,928</u>	<u>5,482</u>	<u>5,482</u>	<u>5,482</u>	<u>5,482</u>	<u>21,928</u>
	33,332	66,664	33,332	133,328	33,332	33,332	33,332	33,332	133,328	33,332	33,332	33,332	33,332	133,328
	87,219	149,045	76,277	312,541	76,277	76,277	76,277	76,277	305,108	76,277	76,277	76,277	76,277	305,108
Total Wages - PT				94,612					91,092					91,092
Total Wages - FT				<u>168,720</u>					<u>166,140</u>					<u>166,140</u>
				263,332					257,232					257,232
IMRF, SS, Medicare				49,209					47,876					47,876
Total Payroll Cost				312,541					305,108					305,108

**Glencoe Park District
Analysis of Unemployment vs Paying Staff**

Name	PT Position	3/14-3/20 Hours	3/27/20 BIWEEKLY Pay/Base	3/27/20 WEEKLY Pay/Base	Employee Status	Weekly UNEMPL Est Amount	MAX Benefit Amount	Lesser of Weely Est or MAX
Albarmawi, Ashley	09 Day Care		\$ 896.25	\$ 448.13	S	\$ 210.62	\$484	\$ 210.62
Anderson, Wyatt	05 Youth/Arts	9	\$ 174.07	\$ 87.04	S	\$ 40.91	\$484	\$ 40.91
Bayer, Danielle	09 Day Care		\$ 987.60	\$ 493.80	S	\$ 232.09	\$484	\$ 232.09
Boudreaux, Patricia	11 Early Child	0	\$ 88.31	\$ 44.16	SS	\$ 25.17	\$577	\$ 25.17
Bull, Amy	10 Registration		\$ 713.60	\$ 356.80	SC	\$ 237.99	\$667	\$ 237.99
Clark, Harrison	05 Youth/Arts		\$ 574.74	\$ 287.37	S	\$ 135.06	\$484	\$ 135.06
Dean, Deborah	09 Day Care		\$ 489.60	\$ 244.80	SS	\$ 139.54	\$577	\$ 139.54
Dominguez, Jose	06 Takiff Custodial	9.5	\$ 284.43	\$ 142.22	SS	\$ 81.06	\$577	\$ 81.06
Estrella, Clara	14 Takiff		\$ 664.35	\$ 332.18	SC	\$ 221.56	\$667	\$ 221.56
Faliks, Irina	05 Youth/Arts	2.25	\$ 247.50	\$ 123.75	SS	\$ 70.54	\$577	\$ 70.54
Frankel, Heather	09 Day Care	4.5	\$ 675.00	\$ 337.50	SS	\$ 192.38	\$577	\$ 192.38
Gallardo, Yulissa	09 Day Care		\$ 1,016.25	\$ 508.13	S	\$ 238.82	\$484	\$ 238.82
Gaudet, Matthew	06 Takiff Custodial		\$ 876.96	\$ 438.48	SC	\$ 292.47	\$667	\$ 292.47
Hamili, Iman	09 Day Care		\$ 838.16	\$ 419.08	S	\$ 196.97	\$484	\$ 196.97
Haes, Alyssa	09 Day Care		\$ 888.48	\$ 444.24	SS	\$ 253.22	\$577	\$ 253.22
Hart, Bonnilyn	09 Day Care		\$ 1,057.50	\$ 528.75	S	\$ 248.51	\$484	\$ 248.51
Heichman, Randi	09 Day Care		\$ 669.50	\$ 334.75	S	\$ 157.33	\$484	\$ 157.33
Heraty, Margaret	09 Day Care		\$ 900.00	\$ 450.00	S	\$ 211.50	\$484	\$ 211.50
Herrera, Graciela	09 Day Care		\$ 976.44	\$ 488.22	S	\$ 229.46	\$484	\$ 229.46
Howell, Zachary	09 Day Care		\$ 952.50	\$ 476.25	S	\$ 223.84	\$484	\$ 223.84
Huber, Ellie	09 Day Care		\$ 1,134.66	\$ 567.33	S	\$ 266.65	\$484	\$ 266.65
Ivaska, Darius	07 Athletics	6.25	\$ 375.00	\$ 187.50	S	\$ 88.13	\$484	\$ 88.13
Joseph, Fabienne	09 Day Care		\$ 720.00	\$ 360.00	S	\$ 169.20	\$484	\$ 169.20
Kaminski, Ross	05 Youth/Arts	15	\$ 290.98	\$ 145.49	S	\$ 68.38	\$484	\$ 68.38
Kirby, Sarah	14 Takiff	6.5	\$ 200.85	\$ 100.43	S	\$ 47.20	\$484	\$ 47.20
Koenig, Miriam	07 Athletics	13.75	\$ 780.75	\$ 390.38	SS	\$ 222.51	\$577	\$ 222.51
Kozelka, Jaqueline	11 Early Child		\$ 1,659.85	\$ 829.93	SS	\$ 473.06	\$577	\$ 473.06
Letchinger, Drew	05 Youth/Arts	0	\$ 45.00	\$ 22.50	S	\$ 10.58	\$484	\$ 10.58
Letchinger, Jordin	05 Youth/Arts	7.5	\$ 115.00	\$ 57.50	S	\$ 27.03	\$484	\$ 27.03
Levand, Nicole	09 Day Care	20	\$ 738.00	\$ 369.00	S	\$ 173.43	\$484	\$ 173.43
Levinson, Hailey	05 Youth/Arts	6.5	\$ 142.25	\$ 71.13	S	\$ 33.43	\$484	\$ 33.43
Mata, Antonio	06 Takiff Custodial		\$ 778.50	\$ 389.25	S	\$ 182.95	\$484	\$ 182.95
Miskowicz, Terry	07 Athletics	14.75	\$ 764.88	\$ 382.44	SS	\$ 255.09	\$577	\$ 255.09
Mora Villegas, Erika	09 Day Care		\$ 1,178.32	\$ 589.16	S	\$ 276.91	\$484	\$ 276.91
Nussbaum, Aaron	06 Takiff Custodial	6.75	\$ 185.22	\$ 92.61	S	\$ 43.53	\$484	\$ 43.53
Olian, Joshua	07 Athletics	3.75	\$ 150.00	\$ 75.00	S	\$ 35.25	\$484	\$ 35.25
Olivares Mena, Izar	09 Day Care		\$ 1,091.25	\$ 545.63	S	\$ 256.44	\$484	\$ 256.44
Olson, Elizabeth	09 Day Care		\$ 792.33	\$ 396.17	SS	\$ 225.81	\$577	\$ 225.81
Olson, Emma	09 Day Care	17.5	\$ 525.00	\$ 262.50	S	\$ 123.38	\$484	\$ 123.38
Ostrow, Nora	09 Day Care		\$ 903.75	\$ 451.88	S	\$ 212.38	\$484	\$ 212.38
Piscitelli-Downey, Joanna	09 Day Care		\$ 985.07	\$ 492.54	SS	\$ 280.74	\$577	\$ 280.74
Pranian, Jon	07 Athletics		\$ 1,439.23	\$ 719.62	SC	\$ 479.98	\$667	\$ 479.98
Rackow, Jill	09 Day Care	5	\$ 184.50	\$ 92.25	SS	\$ 52.58	\$577	\$ 52.58
Raia, Andrew	09 Day Care		\$ 716.25	\$ 358.13	S	\$ 168.32	\$484	\$ 168.32
Resis, Cari	05 Youth/Arts		\$ 1,832.80	\$ 916.40	S	\$ 430.71	\$484	\$ 430.71
Resnik, Stacey	11 Early Child		\$ 926.53	\$ 463.27	SC	\$ 309.00	\$667	\$ 309.00
Rogers, Katherine	14 Takiff	5.75	\$ 212.32	\$ 106.16	S	\$ 49.90	\$484	\$ 49.90
Rosen, Maria	09 Day Care		\$ 270.00	\$ 135.00	S	\$ 63.45	\$484	\$ 63.45
Sanders, Elizabeth	09 Day Care		\$ 700.01	\$ 350.01	SS	\$ 199.50	\$577	\$ 199.50
Schade, Kelly	09 Day Care		\$ 420.24	\$ 210.12	S	\$ 98.76	\$484	\$ 98.76
Schardt, Ashton	13 Watts	0	\$ 208.00	\$ 104.00	S	\$ 48.88	\$484	\$ 48.88
Schellenberg, Grace	05 Youth/Arts	12	\$ 222.50	\$ 111.25	S	\$ 52.29	\$484	\$ 52.29
Scheuer, Ann	14 Takiff		\$ 1,493.50	\$ 746.75	SS	\$ 425.65	\$577	\$ 425.65
Schwab, Scott	14 Takiff	21.25	\$ 652.76	\$ 326.38	SS	\$ 186.04	\$577	\$ 186.04
Spencer, Ana	15 Sp Events	5.5	\$ 330.00	\$ 165.00	S	\$ 77.55	\$484	\$ 77.55
Steiger, Cheryl	15 Sp Events	19.75	\$ 1,185.00	\$ 592.50	SS	\$ 337.73	\$577	\$ 337.73
Steinmetz, Natalie	15 Sp Events		\$ 3,025.27	\$ 1,512.64	S	\$ 710.94	\$484	\$ 484.00
Stoepel, Katherine	16 Marketing		\$ 795.75	\$ 397.88	SS	\$ 226.79	\$577	\$ 226.79
Teresi, Kiersten	09 Day Care		\$ 697.50	\$ 348.75	S	\$ 163.91	\$484	\$ 163.91
Tomei, Richard	14 Takiff		\$ 226.99	\$ 113.50	S	\$ 53.34	\$484	\$ 53.34
Troglia, Isabella	05 Youth/Arts	7	\$ 128.75	\$ 64.38	S	\$ 30.26	\$484	\$ 30.26
Ugolini, Isabella	09 Day Care		\$ 869.06	\$ 434.53	S	\$ 204.23	\$484	\$ 204.23
Wade, Diandra	09 Day Care		\$ 977.21	\$ 488.61	SS	\$ 278.50	\$577	\$ 278.50
Weiss, Kathy	09 Day Care		\$ 712.50	\$ 356.25	S	\$ 167.44	\$484	\$ 167.44
West, Erika	11 Early Child		\$ 952.78	\$ 476.39	SS	\$ 271.54	\$577	\$ 271.54
White, Fatmata	09 Day Care		\$ 1,061.75	\$ 530.88	S	\$ 249.51	\$484	\$ 249.51
Wiemerslage, Virginia	09 Day Care	15.75	\$ 486.68	\$ 243.34	SS	\$ 138.70	\$577	\$ 138.70
Zaveri, Vishwa	11 Early Child		\$ 977.10	\$ 488.55	SC	\$ 325.86	\$667	\$ 325.86
Zidron, Therese	11 Early Child		\$ 892.65	\$ 446.33	SS	\$ 254.41	\$577	\$ 254.41
			\$ 50,125.53	\$ 25,062.77		\$ 13,166.83		\$ 12,939.95

NOTE: If Employees above have more than one job, and many do, unemployment costs shown at approx 52% would actually be much HIGHER than shown.

- S=Single OR Spouse is Working (\$484) 47%
- SS=Spouse is NOT Working (\$577) 57%
- SC=Employee has dependent Child(ren) (\$667) 66.7%
- Red = Not Enrolled in IMRF

Glencoe Park District
Potential Areas of Budget Reductions/Savings
FY2020/21 Budget

<u>GL Code</u>	<u>Account</u>	<u>Detail Description</u>	<u>Amount</u>
Multiple	Conferences/Trainings	Holiday Party-Dec 2020	\$ 6,500
Multiple	Conferences/Trainings	Staff Training/IPRA/NRPA Conferences	\$ 40,000
Multiple	Salaries/Wages	Cut Holiday Bonuses for FT Staff	\$ 7,000
Multiple	Multiple	Potential-Bond Rating and Bond Issuance Costs (Postponed Moody Review to save \$10,000)	\$ 75,000
ADMIN TOTAL:			\$ 128,500
CHILDREN'S CIRCLE			
25-26-000-4200	Daycare Revenue	Price increase goes into effect on July 1 instead of September 1 (or 6/15 as this is when all children move to new classrooms)	\$ 7,412
25-26-000-4200	Daycare Revenue	Cut ability for the summers off- this is the last summer we are allowing it as it was in the brochure but we can cut it early	\$ 12,155
25-26-000-5101	FT Admin - Holiday Bonuses	No bonuses	\$ 400
25-26-000-5105	FT- Teachers Holiday Bonuses	No bonuses	\$ 1,600
25-26-000-5340	Conferences/Trainings	Suspend all outside trainings for the year	\$ 2,000
25-26-000-5190	FT Overtime	Cancel CC Staff Meetings and provide planning time during the day	\$ 4,320
25-26-000-5130	Part Time Wages	Cancel CC Staff Meetings to cut wage costs	\$ 5,000
25-26-000-5386	Services	Cut some field trips, reduce music to once per month, reduce Spanish to every other w	\$ 4,750
25-26-000-5360	Marketing	Cut Messy Morning mailers	\$ 600
25-26-000-5401	Office Supplies	Greatly limit printing	\$ 500
25-26-000-5402	Subscriptions	Cancel Apple Music and Scholastic subscriptions- use CDs in house	\$ 301
25-26-000-5403	Program Supplies	Cut teacher's monthly budget- find creative ways to use in house materials	\$ 3,000
25-26-000-5409	Supplies- Internal Food	Ellie said she can make cuts to morning snack and lunch	\$ 6,000
25-26-000-5420	Supplies-General	Cut staff apparel for the year- host more swaps instead	\$ 1,800
25-26-000-5584	Equipment- Recreation	No large replacements for the year	\$ 5,000
CHILDREN'S CIRCLE TOTAL:			\$ 54,838
ELC 2s			
25-25-403-5300	Conferences/Workshops	Provide training in house	\$ 250
	Music Classes	Cut to once per month	\$ 750
	Apparel	Children don't need t-shirts as they do not travel	\$ 124
25-25-403-5400	Arts/Crafts	Use in house material	\$ 400
25-25-403-5400	Toys/Books	Use in house material	\$ 100
25-25-403-5400	Misc.	Use in house material	\$ 150
ELC 2s TOTAL:			\$ 1,774
ELC 3s			
25-25-401-5300	Music	Cut to once per month	\$ 750
25-25-401-5300	Field Trips	Go local, walking distance, have parents pay	\$ 650
25-25-401-5300	Spanish	Cut completely	\$ 1,750
	Parent Events	Empower parent group to coordinate and supply items for events	\$ 250
25-25-401-5400	Art Supplies	Use materials in house	\$ 750
25-25-401-5400	Toys/Books	Use materials in house and trade with internal teachers	\$ 150
25-25-401-5400	New Play Kitchen	can hold off on purchase	\$ 1,000
25-25-401-5400	Misc	Use materials in house	\$ 150
ELC 3s TOTAL:			\$ 5,450
ELC 4s			
25-25-402-5300	Field Trips	Have parents pay or cut some field trips	\$ 1,909
	Ice Cream Social	Create a potluck instead	\$ 500
25-25-402-5300	Spanish and Music	Once per month instead of twice per month	\$ 1,625
25-25-402-5400	Arts and Crafts	Use what is available in house	\$ 500
25-25-402.5400	Misc. Supplies	Use available resources	\$ 400
ELC 4s TOTAL:			\$ 4,934
KINDERGARTEN READINESS			
25-25-405-5100	Lunchtime Teachers	Amanda and Vishwa can work KR lunch instead of two CC teachers	\$ 3,125
25-25-405-5300	Field Trip	Go on walking field trip or have parents pay for field trip	\$ 136
25-25-405-5400	Supplies	Share supplies with other staff and use what is in building	\$ 500
KINDERGARTEN READINESS TOTAL:			\$ 3,761
PRESCH/KIND CAMPS			
25-25-813-5100	Koalas-813	Staff- Switch from 1 director/2 counselors, to 1 director/1 asst director	\$ 480
25-25-803-5100	Kinder Korner- 803	Staff- Switch from 1 director/2 counselors, to 1 director/1 asst director	\$ 3,600
Various	Overall Art Supplies	Use materials in house	\$ 1,000
EARLY CHILDHOOD CAMPS TOTAL:			\$ 5,080

PRESCHOOL DAYS OFF

25-25-432-5100	Payroll	Return to Amanda teaching class	\$	2,340
25-25-432-5300	Field Trip	Not needed	\$	250
PRESCHOOL DAYS OFF TOTAL:			\$	2,590
ALL EARLY CHILDHOOD TOTAL:			\$	78,427

PARKS

10-12-000-5240	Water	Eliminate Sports Field Irrigation Use	\$	4,000
10-12-000-5340	Confernces and Training	Eliminate Staff Attendance at IPRA/National Training/Various	\$	4,750
10-12-000-5342	Officials/Meeting	Eliminate Holiday Party	\$	800
10-12-000-5349	Contract Hort/Landscaping	Eliminate Landscape Contract	\$	74,500
10-12-000-5350	Maintenance Services	Eliminate Tennis Power Wash	\$	10,750
10-12-000-5425	Staff Recognition	Eliminate Staff Lunches/kitchen supply	\$	700
10-12-000-5491	Green House/Bee Supply	Eliminate Bee Supplies	\$	2,250
10-12-000-5492	Tree Shrub Supply	No Tree Replacement	\$	7,000
10-12-000-5493	Fertilizer Chemical Supply	Eliminate Weed Control	\$	9,500
10-12-000-5494	Seed/Sod Supply	Eliminate Turf Restoration	\$	3,300
10-12-000-5495	Dirt Supply	Eliminate Turf Restoration	\$	2,000
10-12-000-5496	Athletic Maint. Supply	Eliminate Athletic Maint. Supply	\$	16,000
10-12-000-5497	Supplies Playground	Reduce Playground Mulch Budget by 85%	\$	4,420
10-12-000-5584	Recreation Supply	Eliminate Tennis Windscreen Purchase	\$	4,000
10-12-000-5585	Pavement & Site Development	Eliminate Stewardship Agreement Everly/Dietz	\$	25,000
10-12-000-5585	Pavement & Site Development	Paint Pier Railings	\$	7,200
10-12-000-5585	Pavement & Site Development	Stone Bleacher Repair	\$	10,000
10-12-000-5585	Pavement & Site Development	Park Site Amenities	\$	8,000
10-12-000-5585	Pavement & Site Development	Tennis Court Crack Fill	\$	6,500
10-12-000-5590	Tree / Trim Work	Partial Reduction in budgeted tree maintenance	\$	20,000
25-00-000-5350	Maint. Services	Eliminate Contractual Tile Cleaning	\$	5,500
25-00-000-5350	Maint. Services	Eliminate Contractual Carpet Cleaning	\$	5,000
25-00-000-5486	Supplies-Plumbing	Eliminate Bottle Fill Fountain Purchase	\$	2,200
25-00-000-5588	Building Improvements	Eliminate Flat Roof Assesment	\$	10,000
25-00-000-5588	Building Improvements	Misc. Improvements	\$	2,500
PARKS TOTAL:			\$	245,870
GRAND TOTAL ALL DEPARTMENTS:			\$	452,797

OTHER RECREATIOIN FUND ITEMS:**Kids Club**

Eliminate chair purchase for kids club room

Camp

Sharing of entertainment across all camps

Shannon/Stephani/FT Staff become camp directors or eliminate camp director position (1 for Camp Adventure & Sun Fun)

CIT Director role/ Amanda/Stephani

Restrict or eliminate longer field trips

Eliminate overnigheters

Reduce swim lessons

Increased arts and crafts, game days, and on-site activities

Decrease t-shirts to 2 shirts per participant or staff. Option to purchase additional shirts

Takiff Center

Defer new chairs purchase

Defer gas kiln \$88,000 (Fund 65)

Defer tot gym floor (\$35,000 (Fund 65)

Fitness

Defer Rowing Machine

Watts

Defer Skate Sharpener

Defer Annual Skate Purchase

Beach

Defer purchasing of new Prams.

Postpone replacement of kayaks/paddleboards

Special Events

Canceling Gold Medal Street Fest or using deposits paid for 4th of July towards the event (stage rental)

Cancel all non-essential events

Marketing

Digital Summer Sampler mailer

Summer Staff T-shirt

**Glencoe Park District
 Monthly Cash/Investments Report
 March 2020**

Corporate and Other Funds:

March 2020

Harris Bank Corporate Account - 0.100%	633,501.12
Illinois Park District Liquid Asset Fund (IPDLAF) - 0.86%	4,145,851.55
The Illinois Fund (Public Treasurers' Investment Pool) -1.05%	3,510,147.55
Harris Payroll Account - 0.100%	7,386.26
PMA Financial Account - 0.95%	286,447.00
Reconciling Items(Dep in Transit, O/S Checks, etc.)	(220,237.76)
IPDLAF Certificates of Deposit:	
2 CDs at \$243,000 each maturing March 12, 2020 (2.55% net)	0.00
1 CDs at \$243,000 each maturing April 23, 2020 (2.455% net)	243,000.00
2 CDs at \$243,000 each maturing June 11, 2020 (2.415% net)	486,000.00
1 CDs at \$245,000 each maturing October 18, 2020 (1.80% net)	245,000.00
2 CDs at \$246,000 each maturing October 19, 2020 (1.60% net)	492,000.00
2 CDs at \$243,000 each maturing December 11, 2020 (0.53% net)	496,000.00
1 CDs at \$245,000 each maturing February 26, 2021 (1.55% net)	245,000.00
PMA Certificates of Deposit:	
1 CDs at \$243,400 maturing April 23, 2020 (2.63% net)	243,400.00
1 CDs at \$246,800 maturing July 14, 2020 (1.746% net)	246,800.00
1 CDs at \$245,400 maturing October 17, 2020 (1.86% net)	245,400.00
2 CDs totalling \$738,100 maturing October 18, 2020 (1.701-1.766% net)	491,300.00
1 CDs at \$247,000 maturing November 23, 2021 (1.63% net)	247,000.00
3 CDs totalling \$737,800 maturing January 22, 2021 (1.60-1.66% net)	737,800.00
2 CDs at \$246,000 each maturing February 26, 2021 (1.59% net)	492,000.00
Grand Total	\$13,273,795.72

EMPLOYEE RIGHTS

PAID SICK LEAVE AND EXPANDED FAMILY AND MEDICAL LEAVE UNDER THE FAMILIES FIRST CORONAVIRUS RESPONSE ACT

The **Families First Coronavirus Response Act (FFCRA or Act)** requires certain employers to provide their employees with paid sick leave and expanded family and medical leave for specified reasons related to COVID-19. These provisions will apply from April 1, 2020 through December 31, 2020.

▶ PAID LEAVE ENTITLEMENTS

Generally, employers covered under the Act must provide employees:

Up to two weeks (80 hours, or a part-time employee's two-week equivalent) of paid sick leave based on the higher of their regular rate of pay, or the applicable state or Federal minimum wage, paid at:

- 100% for qualifying reasons #1-3 below, up to \$511 daily and \$5,110 total;
- ⅔ for qualifying reasons #4 and 6 below, up to \$200 daily and \$2,000 total; and
- Up to 12 weeks of paid sick leave and expanded family and medical leave paid at ⅔ for qualifying reason #5 below for up to \$200 daily and \$12,000 total.

A part-time employee is eligible for leave for the number of hours that the employee is normally scheduled to work over that period.

▶ ELIGIBLE EMPLOYEES

In general, employees of private sector employers with fewer than 500 employees, and certain public sector employers, are eligible for up to two weeks of fully or partially paid sick leave for COVID-19 related reasons (see below). *Employees who have been employed for at least 30 days* prior to their leave request may be eligible for up to an additional 10 weeks of partially paid expanded family and medical leave for reason #5 below.

▶ QUALIFYING REASONS FOR LEAVE RELATED TO COVID-19

An employee is entitled to take leave related to COVID-19 if the employee is unable to work, including unable to **telework**, because the employee:

- | | |
|---|---|
| <ol style="list-style-type: none">1. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;2. has been advised by a health care provider to self-quarantine related to COVID-19;3. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;4. is caring for an individual subject to an order described in (1) or self-quarantine as described in (2); | <ol style="list-style-type: none">5. is caring for his or her child whose school or place of care is closed (or child care provider is unavailable) due to COVID-19 related reasons; or6. is experiencing any other substantially-similar condition specified by the U.S. Department of Health and Human Services. |
|---|---|

▶ ENFORCEMENT

The U.S. Department of Labor's Wage and Hour Division (WHD) has the authority to investigate and enforce compliance with the FFCRA. Employers may not discharge, discipline, or otherwise discriminate against any employee who lawfully takes paid sick leave or expanded family and medical leave under the FFCRA, files a complaint, or institutes a proceeding under or related to this Act. Employers in violation of the provisions of the FFCRA will be subject to penalties and enforcement by WHD.



WAGE AND HOUR DIVISION
UNITED STATES DEPARTMENT OF LABOR

For additional information
or to file a complaint:
1-866-487-9243
TTY: 1-877-889-5627
dol.gov/agencies/whd



WH1422 REV 03/20

MEMORANDUM

TO: Lisa Sheppard, Executive Director
FROM: Bobby Collins, Director of Recreation & Facilities
SUBJECT: COVID-19 Department Operating Procedures
DATE: March 30, 2020

During this period of closure at all of our facilities, Recreation staff have been working on numerous projects and tasks to ensure that when we reopen, the District will be in the best position to get back to regular operations safely. The Recreation Team has a daily conference call, as well as specific working groups to discuss the evolving situation and to develop contingency plans based on six main principles.



The team has been developing and executing a plan to engage the community during the shutdown. Through social media posts, virtual classes, and direct communication, we have engaged many community members. The team has been developing short, medium, and long term scenarios to understand and minimize the financial and operational impacts on the District and community.

During the shutdown, the team has been working on essential planning and tasks such as fall enrichments and brochure planning, seasonal recruitment and hiring, including developing virtual training options and digital paperwork and onboarding.

Our team has been developing plans for when we do reopen, ensuring that we support the community as it gets back to the new normal. We continue to build scenarios if businesses and schools do not open at the same time as the Park District. Some options include:

- AM care for preschoolers for parents who need additional care as they return to work
- School Days Off programming during times when District 35 may be closed, but the Park District is open.

MEMORANDUM

- Preschool Days Off programming (adding additional days during the time from the last day of preschool to the first day of camp)

While shut down, we have worked with staff and contractors to offer various paid virtual classes, including:

- Virtual preschool
- All dance and theatre classes are now being run virtually
 - Broadway Bound classes - \$2,463 weekly revenue savings
 - Dance classes with Sarah Hall Theatre Company - \$2,829 weekly revenue savings
 - Footlighters classes with Sarah Hall Theatre Company - \$2,172 weekly revenue savings
 - Junior High Improv classes with Sarah Hall Theatre Company - \$147 weekly revenue saving
- Virtual youth and adult ceramics (starting April)
- Virtual Sculpt/Craft/Paint and Sip's (starting April)
- Virtual enrichments including Cooking, STEM, Yoga, Engineering Lego, Crafting with Kim, Game On! Sports 4 (starting April)

Recreation managers are currently working on the logistics of delivering supplies and materials for programs that may need them. For adult ceramics, we are working to safely deliver clay and tools to enrollees houses and then running a virtual class on Zoom.

We are developing communication and operational procedures to ensure the community is safe and feels comfortable when our programs and facility do open. All program and facility plans will include additional cleaning, staff and patron screening, and social distancing standards. Communicating these changes will be essential to getting community buy-in. For example, we are expecting that we can not use large buses for camps this summer, but could replace them with smaller buses, including the District's bus.

Below is a summary of tasks and projects we have been working on:

Early Childhood

- Set up virtual preschool plans to generate revenue- working with each individual teacher, testing equipment, and reading materials. Zoom staff meetings to train for the upcoming virtual classes.
- Developing an opening plan for preschool that includes reduced ratios and using additional rooms at Takiff
- Developing Preschool Day Off plans for when we open if ELC is still closed, but Children's Circle is open
- Performed budget analysis and making recommendations for changes to the FY2020/21 budget to reduce the impact of lost revenue
- Teachers created and sent out activities to families- 3x per week
- Created YouTube videos of teachers that were sent to the children
- Designed a parent newsletter on behavior, change management, and gross motor rainy day activities

MEMORANDUM

- Engaging teachers with activities such as a photo challenge to keep them from feeling isolated socially
- Fielding many emails regarding new enrollment in Children's Circle, as many other daycares may not survive closure, so parents are beginning to panic and look elsewhere
- Reaching out to waitlisted families to let them know if they received a space in Children's Circle for summer/fall 2020
- Creating transition letters for all Children's Circle students as they will move to new rooms on June 15.

Camp

- Plan for different camp scenarios including shortened camp, no field trip camp, more extended camp season, community walking field trips, in-house performers, different staffing arrangements, and implementing social distancing requirements, including busing restrictions
- Set up/edit and send out CampDocs
- Examining camp budgets, identifying where adjustments can be made based on different scenarios
- Developed staff plans, including using FT staff in camp director positions, which could save ~\$20,000
- Conducting virtual interviews for summer counselors
- Developing virtual training options and digital paperwork and an onboarding plan

After-school Enrichments & Athletics

- Create a School Day Off/Summer's Beginning program to roll out if we can start programming before regular camp on June 15. This would be a big source of revenue if District 35 does not return this semester, and the Park District opens in May.
- Drafting the fall brochure
- Working with tennis instructors to offer on-demand tennis lessons for when we open
- Communicated refunds and prorations to participants for winter and spring programs
- Current Beluga and Kids Club families were contacted about 2020-21 Kids Club pre-registration

Fitness

- Redesign the fitness marketing plan (short and long-term)
- Emailing at-home workouts every 2-3 days for fitness center members
- Offer virtual fitness classes with Karen Champion (FitRX and Cardio Kickboxing) via Facebook Live

Beach

- Continue to prepare boat and beach houses to open for the season, including beach debris removal
- Applied for permits from USCG to host regattas
- Manage summer boat storage and plan boat space layout
- Updating all staff/operations manuals for the summer season

MEMORANDUM

- Developing new training schedule if we do not open on time
- Order essential supplies for both beach and boathouse (anchor cable and fasteners, swim zone line, swim zone floats, CPR masks, first aid supplies, if available)

Special Events

- Communicated with patrons and vendors about canceled or reschedule events
- Develop scenarios for alternative July 4th
- Rework the 2020 special events calendar
- Develop new virtual special events, including spring bunny event

Our team continues to monitor and evolve with this ever fluid situation. All team members are currently working and remain ready to do whatever needs to happen to get our community recreating in a safe environment once we are open again.

MEMORANDUM

TO: Lisa Sheppard, Executive Director
FROM: Bobby Collins, Director of Recreation & Facilities
SUBJECT: COVID-19 Early Childhood 50% Option
DATE: March 30, 2020

We believe that Children's Circle is an essential program for the community. Once businesses and restaurants reopen, we fully expect that Children's Circle will be one of our first programs to restart. Staff is planning for a fast opening, once it is safe and viable to do so.

Following the district's pricing policy, Children's Circle should operate as a non-taxpayer subsidized program. Although it is too early to have a true understanding of the financial impact of this shutdown, staff wants to minimize any potential subsidy. To ensure that the program remains non-subsidized by the taxpayer, staff has been exploring various options. The most balanced approach we have modeled is to charge reduced tuition while the program is physically closed. Families would be required to pay the reduced tuition to retain their spots in the program until we reopen.

This viable option could allow the district to continue paying our six full-time teachers and any additional essential staff. Currently, we have one full-time teaching position open that we will intentionally not fill until September 2020 at the earliest. To support a successful long-term program after we reopen, we need to retain these critical staff as rehiring, onboarding, and developing a positive culture are incredibly challenging.

Funding Option (assuming a June 1 open)

Charge 25% tuition for the period April 13-30

Charge 50% tuition for May (also offer a virtual preschool premium package)

The approved FY20/21 budget estimated monthly billing for Children's Circle to be ~\$125,000/month. The district could expect additional revenues of approximately \$90-\$100k if we institute reduced tuition discussed above.

Children's Circle Revenue (excludes ELC)

	Virtual Preschool 3/30-4/10	April 25% Tuition Charged 4/13	May 50% Tuition Charged 5/1	TOTAL
Estimated Potential Revenue	\$10,250	\$31,250	\$62,500	\$104,000

What would those teachers do while paid?

The Early Childhood team has been working on virtual preschool options to help families in these difficult times and also generate income to help support wage expenses, that the district

MEMORANDUM

is currently covering. The initial “Virtual Preschool Packages” run for two weeks, March 30 – April 13. There are multiple packages available to families at different price points. This two-week program has already generated \$13,850 between ELC and Children Circle participants. Activity Bags were safely packed and delivered to students on Monday by our Early Childhood teachers.

- 53% of Children’s Circle students are enrolled in virtual preschool
- 32% of ELC students are enrolled
- 47% of part-time staff are working at least 5 hours per week on virtual preschool, with the full-time teachers taking on most of the work



If we were to charge families 50% tuition, we would develop a virtual preschool offering that was included in discounted tuition. This would consist of daily circle time, home activities, including weekly activity bags delivered to participant's homes, one-on-one video time, and enrichment options.

It is also worth noting that currently, there is a significant waitlist (over 80) for all Children Circle classrooms. Unfortunately, if we were to institute a 50% tuition fee while closed, we may have some families forced to leave the program due to financial

hardships or frustration with the 50% tuition. Even if that is the case, we do not expect difficulty filling the spaces as we are already getting calls from families in other daycares who are worried that their daycare will not reopen. According to the National Association for the Education of Young Children (NAEYC), 30% of childcare facilities say they would not survive a closure of more than two weeks without significant public investment.



Challenges with charging 50% tuition

With the rapid decline in the economy and jobs market, we do anticipate some families will experience job layoffs or furloughs. The 50% tuition may be a burden that they cannot afford. One option we are exploring is to develop a mechanism whereby families can apply through Family Service of Glencoe for deferred tuition payments or scholarships.

Staff has explored other options to support paying teachers if the shutdown continues. These options include using our annual teacher appreciation drive, which occurs in May, to collect donations that can only be used to support teacher wages. Some

parents have also enquired about starting a ‘Pay Our Teachers Fund.’ We continue to explore these options.

MEMORANDUM

Other potential areas for revenue and staff support

- Character Online Pop-Ups (we own all of the costumes from Halloween)
- Teacher Lunch Dates- Lunchtime Stories Class
- Art Class with Miss Heather
- Pee Wee Sportsters with Coach Miriam
- Parent's Night In- offer a paint and wine night via Zoom (after the kids go to bed)
- Online tutoring (one on one sessions)- we have multiple teachers who have a degree in education and can offer tutoring for students struggling with virtual schooling

MEMORANDUM

TO: Lisa Sheppard, Executive Director
FROM: Chris Leiner, Director of Parks & Maintenance
SUBJECT: COVID-19 Department Operating Procedures
DATE: March 26, 2020

To ensure continuity of essential services for the Glencoe Park District, the Parks & Facilities Maintenance Team proposes an interim department operation. This will effectively split the team into two separate units. Each unit will work (3) twelve hours days a week on a rotating basis. A supervisor will lead each team.

Mon	Tue	Wed	Thur	Fri	Sat	Sun
Blue	Red	Blue	Red	Blue	Red	OFF
Red	Blue	Red	Blue	Red	Blue	OFF

Teams will be assigned specific projects with no overlap in designated work areas. Critical pieces of equipment and vehicles will be allocated every week, depending on tasks. Staff will not share trucks, restrooms, or break areas. Staff will make every effort to social distance remaining six feet apart, per current best practices. The blue team, which will be led by Anthony Marx, will break in the park's yard. The red team, which will be led by Bill Eldridge, will break out of the Takiff Center.

Team Assignments	
Blue	Red
Anthony	Bill
Illya	Jared
Adam	Raul
Brad	David
Rogelio	Max

Skillsets have been divided between teams. In the event that an employee becomes ill or needs to self-quarantine for an extended timeframe, essential operations will continue. Tom McDonald will continue to work five days per week, with labor assistance being provided only by the Blue Team.

The reasoning behind this is that his work is all outdoor, and on rainy days, he will be less effective for indoor work. Being in attendance five days per week will maximize his available outdoor working hours. He will not interact with the Red Team on overlap days.

To maximize employee safety, staff will be clearing personal items out of break areas and vehicles. The intended goal is to aid in the daily cleaning of all areas occupied by staff.

MEMORANDUM

Staff will complete essential functions first, such as trash removal, safety inspections, and facility repairs. As those daily tasks are completed facility/park seasonal transition work will be executed, followed by non-routine painting, cleaning, and maintenance.

To ensure continuity of essential services for the Glencoe Park District, the Parks & Facilities Maintenance Team continues the interim department operation.

Red Team is continuing work on the following:

Facility Repairs/Routine Maintenance

- Roof repairs above Community Room 3
- Refinish gym floor
- Painting community rooms
- Coordinating seasonal inspections (fire alarm, fire extinguishers, RPZ inspections)
- Soliciting quotes to replace (2) hot water boilers at Takiff
- Deep clean program areas/kitchens
- Restroom grout cleaning
- Transitioning between HVAC service providers
- Beach/boat facility activation
- Season water service activation

Blue Team is continuing work on the following:

- Horticulture operations (weeding, brush trimming, tree pruning, mulching)
- Park garbage
- Playground inspections (even though closed, must still complete monthly inspections-maintenance)
- Tennis net checks (increased use)
- Field aeration-irrigation activation
- Preparing for seasonal mowing
- Painting Takiff gym, program rooms
- Minor athletic field maintenance (keep fields at a minimal level, not fallow)