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**FINANCE COMMITTEE OF THE WHOLE**  
Glenview Park District – Virtual Committee Meeting  
Thursday, April 2, 2020 @ 6:00 p.m.

**1. Roll Call**

Board President Jen Roberts called the meeting to order at 6:00 pm and the roll was called.

**Commissioners present:** Committee Chair: Dan Peterson; Committee Members: Bill Casey, Joe Sullivan; Jen Roberts, Dave Dillon, Dave Tosh, Angie Katsamakakis

**Official Staff present:** Executive Director Mike McCarty, Deputy Executive Director Katie Skibbe, Treasurer Bill Moore, Superintendent of Leisure Services Todd Price, Superintendent of Special Revenue Facilities Lori Lovell, Superintendent of Park and Facility Services Jim Warnstedt, Finance Director Erin Ryan, Executive Assistant Joanne Capaccio, Recording Secretary Amy Wille

**Late Arrivals, Early Departure:** None

**Commissioners/Official Staff absent:** None

**2. A Moment of Silence was observed.**

**3. AGENDA TOPICS**

**a. Budget for Fiscal Year 2020/2021**

Deputy Executive Director Katie Skibbe acknowledged all Glenview Park District staff that worked hard on the 2020/2021 budget process and the Board approved decisions that helped shape the budget.

Skibbe reported that the budget presented will not reflect the budget's performance for the next fiscal year due to the current global pandemic. With the outbreak of COVID-19, all Park District facilities closed on March 14, 2020 and are currently planned to open on May 1<sup>st</sup>. Skibbe stated it is highly likely the closures will be extended by State and Federal orders.

Skibbe provided an overview of the financial impacts, including the waived April fitness membership fees and the potential impact to summer camps, pool passes, and the Ice Center renovation. The District is 52% funded by user fees which were reported at \$2.35 million in April and May of 2019. Skibbe reported that the District furloughed all part-time staff beginning in March resulting in expense savings and the District received \$56,926 in reimbursement of PDRMA membership contributions. Superintendent of Special Revenue Facilities Lori Lovell and Executive Director Mike McCarty provided an update to the Glenview Community Ice Center (GCIC) renovation progress and timeline based on current assumptions.

Skibbe detailed the proactive steps the District is taking to mitigate the effects of COVID-19. This includes the delaying capital projects, postponing an open space purchase, delaying the merit pool increase, delaying the Superlative contract, and changes to special events and pool operations. She also provided information on numerous

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changes to staffing that have been implemented and are being considered, such as hiring freezes and layoffs.

Skibbe presented the current reserve balances and projected fund balances to give the Board an overview of the District's current financial status. Staff and commissioners discussed the financial impacts, including revenues, expenses, and fund balances.

Skibbe reflected on several highlights that occurred in the prior fiscal year, such as The Grove Interpretative Center's grand opening, the completion of The Grove entranceway project, becoming a NRPA Gold Medal finalist, changing the District insurance carrier to IPBC, and beginning work on a new District website. Additionally, Skibbe provided an overview of the annual objectives in developing the budget which included providing exceptional programs and services to the community; well maintained, safe and accessible parks and facilities; the ability to attract and retain quality staff; providing staff with the tools to provide excellent customer service; fiscal responsibility; and alignment with the District's 2018-2021 Strategic Plan, 2018-2028 Master Plan, and the District's guiding principles. She also provided the budget assumptions and a breakdown of the year-to-year property tax levy change.

Staff presented a budget of \$47,051,152 for the fiscal year beginning May 1, 2020, a significant decrease from the projected 2019/2020 year-end expenditures due to decreased referendum expenditures. An operating budget of \$27,942,545 and a revenue budget of \$44,230,052 were reported. Based on the budget costs and total revenues, the planned use of reserves is a net total of \$2,821,100.

Skibbe proceeded with additional highlights to the 2020/2021 budget, including the GCIC renovation, continued progress on land acquisition, the expansion of preschool, and the additional tax revenue from annexing two unincorporated areas. Staff gave an update on the percentage contributions of gross revenues for the Coarse Italian restaurant at Glenview Park Golf Club (GPGC) and the upcoming restaurant at GCIC. Skibbe provided an update on Strategic Plan and Master Plan initiatives including implementation of new financial software and District website, continued development of the Glenview University training program, continued work on the Ice Center and Wagner Farm playscape, and the Prairie Club Master Plan.

Staff presented a breakdown of the upcoming minimum wage changes and use of reserves by fund. The projected reserves as of April 30, 2021 are \$28,851,313. Skibbe continued with additional breakdowns of the budget's expenses and revenues as well as major capital projects.

Deputy Executive Director Skibbe reported the fund budgets, including revenues, expenses, highlights, and capital purchases. During the GPGC overview, Superintendent Lovell gave an overview of a memo from the Senior Men's Golf League and staff's response to their concerns. Commissioners Joe Sullivan, Jen Roberts, and Dave Dillon agreed with staff's approach.

Commissioner questions and discussion included items related to revenue opportunities with the temporary closure of Northbrook Park District's golf course, the GCIC projected operating expenses, marketing for full-day preschool, the LAWCON grant, Wagner Farm capital projects, and staff costs and hiring process during the District closure. Skibbe provided details on certain measures taken to reduce staff costs as well as staff's

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proactive efforts. Superintendent of Leisure Services Todd Price provided details on the preschool hiring process and preparation to open the full-day operation. Executive Director McCarty provided an update on the LAWCON grant and potential options available.

Executive Director Mike McCarty commended staff for all of their hard work in a very active fiscal year due to the referendum projects as well as all of the hard work from the finance and Leadership teams creating the 2020/2021 budget while adapting to the District closure and the impacts from the COVID-19 pandemic. The commissioners also commended staff on how they have responded and adapted to the ever-changing COVID-19 pandemic. They supported the creation of a budget to be used as a baseline during this time of uncertainty and appreciated the time spent on creating a proactive plan.

**4. Other**

None

**5. Matters from the Public**

None

**6. Adjourn**

Board President Jen Roberts moved seconded by Commissioner Dan Peterson to adjourn the Open Session at 8:00 pm. On Voice Vote: All present voted aye, motion carried.

ATTEST:

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Jennifer G. Roberts  
Board President

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Michael D. McCarty  
Board Secretary

Approved this 23rd day of April 2020.