



WOODRIDGE PARK DISTRICT
Special Board Meeting
October 27, 2020

President Cohen called the Special Meeting of the Board of Commissioners to order at 6:30 p.m. Upon a roll of Commissioners being called, the following were Present: Cohen, Kranz, Mahoney and Venouziou. Absent: Coleman. Staff Present: Adams, Evans, Karesh, Knitter, Rhodes, Ritter, Romano, Webber and Widloe

Public Attendance: None

STAFF REPORTS

Finance

C.1.a. Superintendent of Finance & Personnel Chris Webber opened his report to consider one action item, approval of the 2021 Employee Health Benefits Plan Coverage.

Webber reminded the Board that at the October Meeting Staff presented details of the proposed 2021 Health Insurance Benefits Plan options and premium changes provided by PDRMA. The following plan options and costs are recommended with Aetna and Blue Cross/Blue Shield (BCBS) as the insurance providers:

Medical Coverage Options:

- PPO (Aetna) \$2,500 deductible option with a \$2,000 HRA (District underwrites \$2,000)
- HMO (BCBS)
- Dental Coverage with Orthodontia

Buy-Out Option (no change):

- 2 Lives – Employee receives \$3,000 annually for not taking District Insurance
- 3 or more Lives – Employee receives \$4,500 annual for not taking District Insurance

Vision Insurance:

- VSP
- PRMA Vision (\$200 annual benefit)

Life Insurance:

- PDRMA at \$50,000 per full time employee

Pending any additional Board feedback Staff recommends the Board approve the 2021 PDRMA Employee Health Benefits Plan as presented.

MOTION by Mahoney seconded by Venouziou to approve the 2021 PDRMA Employee Health Benefits Plan as presented.

AYES: Mahoney, Venouziou, Kranz and Cohen

NAYS: None

ABSENT: Coleman

MOTION CARRIED

BUDGET WORKSHOP

FY2021 Budget Workshop

Adams began the Workshop by stating that before staff presents the preliminary FY2021 budget highlights, he asked Superintendent of Finance & Personnel Chris Webber to present a Long-term Financial Forecast that can be used in helping the Board make prudent budget decisions for the upcoming calendar year.

Pursuant to the Long Term Financial Forecast, Webber presented the District's current financial condition related to fund balance reserves, outstanding debt, and bond rating; budget effects of Covid-19 pandemic; long-term financial forecasts for the next five-years based on various budget assumptions related to wages, insurance benefits, operating expenses,

capital projects and debt service; and 2021 budget considerations/projections related to internal expense controls and alternate funding of revenue facilities potential deficit spending impacted by the ongoing pandemic guideline restrictions.

Adams next provided an overview of the proposed budget presentation to include the continuous challenges of budgeting due to the impacts of the Coronavirus pandemic. He stated tonight's budget presentation is the first Draft and covers the new budget based on a calendar year basis from January 1st to December 31st. Adams explained that due to the change in the fiscal year, the comparisons between the proposed calendar budget to the previous three years of historical fiscal year actuals may not be an accurate comparison.

Adams provided an overview of the main topics to be presented and discussed with the Board. He explained because the Board recently completed the Strategic Planning exercise in early 2020 and subsequently approved revisions at the July 2020 Regular Board Meeting to the District's Mission Statement and Long Term Strategic Goals, Annual Subgoals and Objectives, and Organizational Charts, Staff recommends due to the short turnaround time with the FY2021 budget review, there is no need to review these again until the FY2022 budget cycle.

Adams stated the topics that will be reviewed consist of the Salary & Wage scale and the Preliminary FY2021 Budget consisting of Major Governmental Funds, Non-Major Governmental Funds, Enterprise Funds and Fiduciary Funds.

In regards to the Salary & Wage scale, Adams explained, the District's practice is to re-assess Full-time versus Part-time salaries/wages on alternating years. The full-time salaries are scheduled to be reassessed this year, however, the salary data and format previously provided by IPRA through publicalary.com is no longer valid based on most agencies no longer uploading current salary information on that website. He noted, a new salary study is now provided by HR Source through a contract with IPRA, however the data is presented in a different format, resulting in inconsistent salary ranges with the District's current salary methodology. Adams stated that further review and assessment is warranted to properly assess salary ranges and recommends that the current scale be used for the FY2021 budget.

FY2021 Preliminary Budget Review

Webber explained the Budget is categorized by Major Governmental Funds (General Fund (01), Capital Replacement Fund (11), Capital Development Fund (44), Recreation Fund (02), and Debt Service Fund (61); Non-Major Governmental Funds (Insurance Liability Fund (03), Audit Fund (04), IMRF/FICA Fund (05), Working Cash Fund (08), Special Recreation Fund (19), Restricted Contributions Fund (21), and Jubilee Fund (31)); Proprietary Funds (Aquatics Fund (06), and Aquatics Capital Development & Replacement Fund (07)); and Fiduciary Funds (Village Greens Operating Fund (18), Village Greens Capital Development Fund (45), and Village Green Capital Replacement Fund (46).

Executive Director Adams, Superintendent of Finance & Personnel Webber and Deputy Director/Superintendent of Recreation Ritter highlighted within each of the Major Governmental Funds any significant revenue and expense line item changes by fund compared to the current year's budget or three-year budget history.

*The meeting recessed at 8:00 p.m. and reconvened at 8:07 p.m.

Webber continued the budget presentation with review of the debt service fund and Non-Major Governmental Funds.

Aquatic Supervisor Widloe reviewed five different Aquatic Fund budget scenarios to operate Cypress Cove Family Aquatic Park based on different Covid-19 restrictions. Following Widloe's budget review, Adams summarized, one budget scenario is based on normal operations resulting in net proceeds typical of previous years' performance, the other four scenarios would result in deficit spending. Staff and Board discussion ensued regarding the different scenarios to include whether or not the facility should open to the public if there continues to be Covid-19 impacts resulting in deficit spending. After further deliberation, the consensus of the Board, was to plan on opening even if Covid-19 restrictions were still in place, but to revisit the matter once better information is provided by IDPH before pre-opening preparations must start.

Golf Manager Evans provided brief recap of current year budget performance and an overview of the proposed 2021 Golf Course budget to include his opinion on how operations may perform based on continuing Covid-19 impacts.

Following the review of each of the funds, Webber reviewed in detail the FY2021 preliminary budget amounting to \$17,342,364 net of inter-fund transfers and reviewed the projected fund balance reserves at FYE2021 based on worst case budget scenarios.

FY2020-2023 Capital Development Program (CDP) & Capital Replacement Program (CRP)

In the budget presentation, Adams presented an overview of projects to be considered for completion in the Five-year Capital Development Plan. Adams reviewed the primary categories which consist of New Major Development & Facility Additions more than one million in estimated costs, Neighborhood park Developments, Land Acquisitions, New Major Development & Facility Additions less than one million in estimated costs, Environmental Improvement Projects, and Miscellaneous Capital Projects and Purchases. Adams reviewed the capital assessment process used that identifies various criteria to assign point values to each project capital project in order to create a ranking system to use in making capital project recommendations. Additionally, Adams referenced the combined Board and staff ranking of proposed capital projects completed two years ago to prioritize projects within each capital category as well as overall ranking of proposed projects.

Adams summarized the FY2021 major proposed Capital Replacement Program (CRP) projects. The CRP program is broken down into seven sections including; Administration Building, Maintenance Building, Vehicles, Equipment, Park Sites, School Sites, and Miscellaneous. He highlighted the proposed 2021 major projects recommended for completion:

- Fred C. Hohnke Community Center Parking Lot Replacement
- Maintenance Facility Garage Door Openers Replacement
- Maintenance Pick-up Truck w/ Plow Replacement
- Park Sites:
 - Castaldo Park Path Asphalt Resurfacing
 - Echo Point Park Parking Lot/Path Resurfacing
 - 63rd Street Park Play Equipment Modular Block Border Replacement
 - 63rd Street Park Swing Set Replacement
 - Somerset Park Play Equipment Safety Surface Replacement
 - Echo Point Park Sand Volleyball to Sand Soccer Replacement Conversion
- School Sites:
 - Meadowview School Play Equipment Safety Surface Replacement
 - Meadowview School East Play Equipment Replacement
 - Willowcreek School Play Equipment Safety Surface Replacement

Adams reviewed the capital projects proposed for the FY2021 Budget in the CDP, which includes projects carry forward (“CF”) from the current budget year and new proposed projects for 2021 (“New”). Proposed CDP projects consist of:

- ARC Soccer Field Fence (CF)
- Community Center Remodel (CF)
- Cypress Shade Shelter (CF)
- Hawthorn Hill Woods Multi-Use Trail System (New)
- Ide’s East NICOR Path (CF)
- Meadowview School/Hobson Hill Subdivision Playground Expansion (New)
- Orchard Hill Park Pathway System (New)
- Orchard Hill Park Baseball Core Area Safety Netting (CF)
- Town Centre Sled Hill (CF)
- Town Centre Parking - Phase 1 (CF)
- Triangle Park Maintenance (CF)
- WPD Infrastructure Project(s) – Grant Funded (CF)
- Miscellaneous Minor Capital Projects & Equipment Purchases

Adams mentioned the District was previously notified that \$335,000 was earmarked in the approved House Bill 064 for park infrastructure projects. Staff is still trying to obtain more specific information with regards to the State’s appropriation which

is supposedly tied to the casino bill, and recommends applying the funds to the replacement of the Village Greens Golf Course storm water system infrastructure, if permitted.

Adams identified specific on-going and/or critical capital projects to complete in the upcoming budget year, but all other budgeted capital projects will not be released in order to assess overall budget impacts caused by the ongoing restrictions associated with the coronavirus pandemic.

Adams concluded the preliminary budget presentation with the following budget timeline:

- November Regular Board Meeting (11/10/20)
 - Budget Revisions & Proposed Salary & Wage Scale Presented for Board Review
 - Approve Tentative Form of Preliminary Budget & Appropriation (“B&A”) Ordinance to be made available for Public Inspection for at Least 30 Days Prior to Final Action
 - Call for Public Hearing on 12/15/20 regarding the B&A Ordinance
 - Announce & Approve Amount of Money to be Raised by the Property Tax Levy at Least 20 days Prior to Adopting the New Levy Ordinance

- December Regular Board Meeting (12/15/20)
 - Hold Public Hearing of B&A Ordinance
 - Receive Separate Comment Period under Public Participation Regarding Proposed Levy Ordinance
 - Adopt Final Budget & Appropriations Ordinance
 - Adopt Ordinance Levying & Assessing Taxes

ADJOURNMENT

There being no further business to come before the Board, a motion to adjourn was requested. MOTION by Mahoney, seconded by Venouziou to adjourn the meeting at 8:52 p.m.

ALL AYES. MOTION CARRIED.

Respectfully submitted,



Jack Mahoney, Secretary