

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF THE CONTINUATION OF THE NOVEMBER 17, 2020
REGULAR BOARD MEETING
NOVEMBER 19, 2020**

The Continuation of the November 17, 2020, Regular Board Meeting of the Board of Park Commissioners of the Park District of Highland Park was conducted remotely on November 19, 2020, due to the Governor's Declaration of Emergency as a result of the COVID-19 Pandemic. Members of the public were able to view a live stream of the Special Board Meeting.

The meeting was called to order at 6:01 p.m. by President Ruttenberg.

ROLL CALL

Present: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Absent: None

Staff Present: Executive Director Romes; Director Smith, Director Voss, Director Dunn, Director Peters, Director Gogola, Director Carr; Assistant Director Maliszewski; General Manager/Superintendent of Golf Operations Ochs; Manager Johnson; Coordinator Hejnowski

ADDITIONS TO THE AGENDA – None

PUBLIC COMMENT FOR ITEMS ON THE AGENDA – None

UNFINISHED BUSINESS

A. Resolution 2020-12 – Truth in Taxation

Director Peters reported that staff has prepared two (2) different resolutions for the Park Board of Commissioners to consider for approval. The first option is a Full Tax Levy which is a Truth in Taxation increase of 3.68% and the second option is a Flat Tax Levy which is a 0.00% Truth in Taxation increase. As a refresher staff will present the impacts from the proposed levy options since one of the resolutions needs to be approved this evening so the District can adopt the formal ordinance at the December 15 Board Meeting.

Truth in Taxation Calculation with a Full Tax Levy

Director Peters reported that in 2020 Lake County provided the Park District a \$5.5 million extension to the general fund, a \$5.2 million extension to the recreation fund, and \$953,381 to the special recreation fund, totaling \$11.7 million extension. If the Park District proposes the full tax levy for 2021, the county would award \$5.7 million to the general fund, \$5.4 million to the recreation fund, and \$975,000 to the special recreation fund which is a \$21,619 increase year-over-

year based on the .04% increase, totaling \$12.1 million. Additionally, the District is asking to tax new growth, so the total increase to revenue would be \$432,489, for a 3.68% change to the Truth in Taxation.

Truth in Taxation Calculation with a Flat Tax Levy

Director Peters reported that in 2020 Lake County provided the Park District a \$5.5 million extension to the general fund, a \$5.2 million extension to the recreation fund, and \$953,381 to the special recreation fund, totaling \$11.7 million extension. If the Park District proposes a flat tax levy for 2021, the county would award \$5.7 million to the general fund, \$5.4 million to the recreation fund, and \$590,000 to the special recreation fund which is a decrease of \$363,000 due to the reduced levy from .04% to .0245%. The total levy would be reduced to \$11.7 million, which is a \$539 net difference resulting in a 0.00% calculation for the Truth in Taxation. Overall, she reported the Flat Tax Levy would create a 0.00% change in property taxes.

Summary

If the full tax levy is approved by the Park Board of Commissioners the Park District would be requesting \$12.1 million from Lake County which is based on a 2.3% CPI for a 3.68% change to the Truth in Taxation; whereas if the Park Board of Commissioners approved a flat tax levy the Park District would be requesting \$11.7 million which is based on a 2.3% CPI of the tax capped funds, however, the Truth in Taxation would be 0.00%.

President Ruttenberg would like to know if under the flat tax levy, assuming that the EAV remains constant, the amount of real estate taxes paid by a homeowner to the Park District will not increase from the amount paid in 2020.

Director Peters reported that staff created the flat tax levy option to provide relief to the community, as the amount of real estate taxes paid by the homeowner to the Park District would not increase from 2020.

Commissioner Bernstein reported that he raised concerns at the last meeting concerning the reduced levy for the special recreation fund, however, after tonight's discussion, he supports the flat tax levy since it's only a one-year reduction which, will not have a negative impact on the 2021 special recreation budget as the Park District will still be able to maintain the required fund balance, provide inclusive services and programming to the community, and complete all scheduled ADA projects.

Director Peters provided a concluding statement on behalf of the District, reporting that staff are comfortable with the reduced special recreation levy since the 2020 capital projects and the one-time capital building contribution to the development of the North Suburban Special Recreation Association's (NSSRA) new facility were deferred, there was a significant reduction to the 2020 inclusion companion fees, resulting in the \$77,000 of funds being transferred into the 2021 special recreation budget, and the findings from the 5-Year Funding Model projections examining the

special recreation fund indicates the District will be able to meet all obligations assuming there is a full levy in future years.

A motion was made by Vice President Kaplan and seconded by Commissioner Grossberg to approve the Truth in Taxation Resolution 2020-12 which the Park District would request \$11.7 million from Lake County, which is based on a 2.3% CPI of the tax capped funds, and a reduced levy for the special recreation fund resulting 0.00% increase to the Truth in Taxation.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores
Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Abstain: None

Motion Carried

TREASURER'S REPORT

Director Peters reported the District's general corporate fund is trending favorably when compared to the original budget which is largely due to the reduction in payroll and overall expenses because of the pandemic. Additionally, she reported there is a timing difference in health insurance expenses. As for the special recreation fund, the budgeted tax receipts are trending favorably as of October 31, however that variance is projected to diminish as the year continues. Additionally, the one-time capital building contribution has been postponed until January of 2021, and the companion inclusion fees were roughly \$77,000 less than budgeted. The recreation fund has a favorable variance when compared to the original budget due to an exceptional year at Sunset Valley Golf Club and the Highland Park Golf Learning Center and payroll reductions. As for the debt service fund, the budgeted tax receipts are also trending favorably due to timing differences, however, that variance is projected to diminish and any variance left at year-end will be used to make debt payments due December 15. Lastly, she reported that the capital projects fund is significantly under budget as several projects have been deferred or eliminated due to the pandemic.

NEW BUSINESS

A. Board Comments

Commissioner Bernstein would like to know what the December public meeting calendar looks like.

Executive Director Romes reported that there is a Finance Committee Meeting on Thursday, December 3 at 4:00 p.m., a Workshop Meeting on Tuesday, December 8 at 6:00 p.m., another Finance Committee Meeting on Thursday, December 10 at 4:00 p.m., and the final public meeting for the 2020 calendar year is a Regular Board Meeting on Tuesday, December 15 at 6:00 p.m.

Commissioner Grossberg is concerned and would like to know when the next meeting will be held to discuss the playground design renovation and master plan for Sunset Woods Park.

Executive Director Romes reported that a liaison meeting is scheduled for tomorrow, Friday, December 20 and a project update will be presented to the Park Board of Commissioners at the Tuesday, December 8 Workshop Meeting which staff will present an updated timeline.

Commissioner Grossberg would like to know if more than two Park Board liaisons can attend the Sunset Woods Playground Design Renovation and Master Plan project meetings.

Executive Director Romes reported that the working group meetings would have to be posted and available to the public if other members of the Park Board of Commissioners would like to attend those meetings aside from the appointed Park Board liaisons.

Commissioner Grossberg encouraged other members of the Park Board of Commissioners to attend a subsequent working group meeting scheduled anytime between November 23 and December 7 so they could provide their input prior to the formal presentation being shared at the December 8 Workshop Meeting.

Commissioner Bernstein would like to know if there are any COVID related updates.

Executive Director Romes reported that an email was shared with the community after the November 17 Board Meeting regarding the Mayor's local order and the impacts upon the Recreation Center of Highland Park, specifically the closure of indoor fitness (including use of the fitness floor, personal training, and indoor group fitness classes) and aquatics will be closed until further notice. On Wednesday, November 18 an email was distributed to the community regarding the impacts of the Governor's new mitigations causing most indoor activities and programs to pause in an effort to slow the spread of COVID-19. This email provided operational statuses of each facility, as many are temporarily closing as of 11:59 p.m. Friday, November 20. Lastly, he reported that an email will be distributed to the community on Friday, November 20 containing a link to the December Brochure as registration will be open for altered, virtual, and outdoor programming.

ADJOURNMENT

A motion was made by Commissioner Bernstein and seconded by Vice President Kaplan and approved by a unanimous vote. The Board Meeting adjourned at 6:21 p.m.

Respectfully submitted,

Brian Romes, Secretary

Continuation of the November 17 Meeting Minutes
November 19, 2020