



Cleveland Metroparks®

FIND YOUR PATH

2022 Budget Preview

November 18, 2021

2022 Budget Preview - Reminders

- **Preview = not final**
 - 2021 Estimated Actual amounts will be updated for final budget presented in the December board meeting
 - Capital project rollovers from 2021 to 2022 are estimated and may vary before year end
 - Restricted Funds (RF) are budgeted if known, otherwise will be appropriated in 2022 via budget adjustment as availability of cash balances are known
- **Budget Book**
 - Due for submittal to GFOA 90 days from date of budget approval
 - Target date of completion 2/28/2022

2022 Budget Preview

Note: *working draft for internal discussion only – not intended to be a commitment of funding*

Cleveland Metroparks - Financial Forecast

	2018 Actual	2019 Actual	2020 Actual	2021 Estimate	2022 Estimate	2023 Estimate
BEGINNING CASH BALANCE	\$24,017,615	\$21,749,173	\$28,791,276	\$41,170,716	\$38,719,522 A	\$17,586,700
RECEIPTS:						
Property Tax	\$75,726,605	\$76,734,514	\$76,947,990	\$77,682,426	\$78,070,838 B	\$78,461,192
Local Gov't, Grants, Donations	13,441,503	14,000,302	15,299,245	23,840,940	8,382,000 C	1,782,000
Investment and Other Income	470,603	759,872	2,162,608 I	105,000	50,000	50,000
Charges for Services	27,685,878	31,983,263	22,697,569	28,900,000	31,841,107 D	32,477,929
Damages and Fines	89,834	102,370	75,121	97,802	103,000	103,000
Self-Funded Benefits	8,831,583	9,347,227	9,660,036	7,845,403	10,042,431 E	10,544,553
Subtotal	\$126,246,006	\$132,927,548	\$126,842,569	\$138,471,572	\$128,489,376	\$123,418,674
TOTAL RECEIPTS/BEG. CASH	\$150,263,621	\$154,676,721	\$155,633,845	\$179,642,288	\$167,208,898	\$141,005,374
EXPENDITURES:						
Salaries & Fringes	\$66,235,284	\$68,893,547	\$60,654,293	\$64,150,939	\$78,861,253 F	\$79,847,019
Contractual Services	3,979,540	3,577,879	3,701,845	4,246,700	5,324,268 F, J	5,537,239
Operations	22,090,511	22,432,074	15,289,140	18,068,603	25,010,495 F	26,010,915
Capital Equipment	2,697,173	2,978,320	2,083,854	2,834,028	3,421,675	14,500,000 G
Land	4,524,549	10,045,036	3,572,975	7,600,000	2,078,500	
Capital Labor	863,362	881,413	953,773	794,023	800,000	
Capital Construction Costs	20,822,455	9,739,721	21,397,246	20,277,718	24,008,576	
Zoo Animal Acq/Freight	44,426	41,264	16,797	30,000	75,000	75,000
Self-Funded Benefits	7,257,148	7,296,191	6,793,206	6,920,755	10,042,431 E	10,544,553
TOTAL EXPENDITURES	\$128,514,448	\$125,885,445	\$114,463,129	\$124,922,766	\$149,622,198	\$136,514,725
TOTAL CASH BALANCE	\$21,749,173	\$28,791,276	\$41,170,716	\$54,719,522	\$17,586,700	\$4,490,649
Encumbrances				(16,000,000) H		
TOTAL UNENCUMBERED CASH BALANCE	\$21,749,173	\$28,791,276	\$41,170,716	\$38,719,522	\$17,586,700	\$4,490,649

- A. The beginning cash balance is net of encumbrances (unencumbered cash)
- B. Includes property tax levy of 2.7 mills approved in November 2013, for collection in years 2014-2023. Although property taxes are anticipated to remain relatively consistent in years 2021 through 2023, modest increases are anticipated with new construction and minimally increased property tax collection rates. 2021 estimate is provided by Cuyahoga County Budget Commission.
- C. Includes \$4.9M of known grants, \$1.4M of committed gifts/donations, \$1.3M of corporate sponsorships, and \$782k of local government fund monies. 2022-2023 assumes only Local Gov't Fund revenue as grants and donations are uncertain.
- D. 2020-21 were significantly impacted by the pandemic. 2022 presumes strong performance by Golf and the Zoo, with Enterprise still recovering from the pandemic. 2023 estimates assume normal services attendance resumes.
- E. 2022 represents no increase in rate over 2021 health insurance rates, but assumes all open positions are filled and participating in the plan along with contingency for additional claims experience. 2023 estimates a 5% increase annually.
- F. See breakout analysis
- G. Cleveland Metroparks' estimated annual capital allocation was originally \$2.3M for capital equipment, \$1.2M for land, and \$11M construction costs. This was retained for 2023, but 2022 was increased to \$3.4M capital equipment, \$2.1M for land, and \$12.3M for projects. Additionally, \$11.7M of unused 2021 capital project monies are being rolled into the 2022 budget.
- H. Contracts as of yearend are statutorily required to be encumbered, as is the total capital project budget in order to enter into contracts that may be completed within the budget year.
- I. Includes one-time Bureau of Workers' Compensation refunds of \$1.9 million.
- J. Includes the new regionalization of dispatchers agreement with Chagrin Valley Dispatch.

2022 Salaries and Fringes Analysis

Salaries and Fringes

2021 Expected Actual to 2021 Original Budget Reconciliation

2021 expected actual Salaries & Fringes	\$ 64.2
2021 estimated unfilled positions/furlough impact	\$ 3.4
2021 est. benefits impact of unfilled positions savings	\$ 1.2
2021 unfilled seasonal positions	\$ 2.0
2022 budget increase in tips (due to higher sales)	\$ 0.1
2022 miscellaneous, rounding	\$ 0.2
2021 original budget Salaries & Fringes	\$ 71.1

Salaries and Fringes

2021 Original Budget to 2022 Budget Reconciliation

2021 budgeted Salaries & Fringes	\$ 71.1
2020 deferred merit increase not in 2021 budget	\$ 1.1
2022 restoration of OE, NR, E-prise seasonal pos's	\$ 1.1
2022 Seasonal rate increases (\$15/hr)	\$ 3.0
2022 PT rate increases (\$16/hr)	\$ 0.4
2022 FT COLA increase pool	\$ 1.2
2022 increased base impact on PERS, Medicare	\$ 1.2
2022 rounding adjustment	\$ (0.2)
2022 budgeted Salaries & Fringes	\$ 78.9

Salaries and Fringes

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2022 budgeted Salaries & Fringes	\$ 78.9

2022 Contractual Services, Operating Expenditures Analysis

Contractual Services	
2021 Original Budget to 2022 Budget Reconciliation	
2021 budgeted Contractual Services	\$ 5.1
2022 inflation adjustment*, additional services	\$ 0.2
2022 budgeted Contractual Services	\$ 5.3

Contractual Services	
2021 Expected Actual to 2022 Budget Reconciliation	
2021 expected actual Contractual Serv	\$ 4.1
2021 delayed or deferred Contractual Serv	\$ 1.0
2022 inflation adjustment*, additional services	\$ 0.2
2022 budgeted Contractual Services	\$ 5.3

*does not affect all agreements, as some are multi-year (i.e., IT licenses and various support agreements)

Operating Expenditures Analysis	
2021 budgeted Operating Expend	\$ 28.4
2021 expected actual Op Expend	\$ 18.2
2018-19 avg actual Op Expend	\$ 20.4
2022 budgeted Operating Expend	\$ 25.0

*incl. inflation impact and expanded operations over '18-'19 avg

Zoo Highlights

	2019 Actual	2020 Actual	2021 Est.	2022 Budget
Charges for Services	\$ 13,516,029	\$ 8,729,298	\$ 13,990,669	\$ 12,766,585
Other Unrestricted Income	\$ 1,400	\$ 201,125	\$ 12,834	\$ -
Total Revenue	\$ 13,517,428	\$ 8,930,423	\$ 14,003,504	\$ 12,766,585
Salaries and Fringes	\$(15,608,000)	\$(13,467,966)	\$(14,212,082)	\$(17,728,665)
Contractual Services	\$ (191,200)	\$ (92,598)	\$ (149,568)	\$ (246,509)
Operations Expenditures	\$ (5,438,314)	\$ (3,525,767)	\$ (4,207,793)	\$ (5,834,287)
Total Operating Expenses	\$(21,237,514)	\$(17,086,330)	\$(18,569,442)	\$(23,809,461)
Operating Surplus/(Subsidy)	\$ (7,720,086)	\$ (8,155,907)	\$ (4,565,938)	\$(11,042,876)
Capital Labor	\$ (41,372)	\$ -	\$ (17,551)	
Capital Projects	\$ (2,671,481)	\$ (3,950,963)	\$ (1,819,871)	\$ (9,970,928)
Capital Equipment	\$ (241,350)	\$ (118,212)	\$ (107,138)	\$ (300,000)
Animal Freight Costs	\$ (41,264)	\$ (16,797)	\$ (29,077)	\$ (75,000)
Total Capital Expenses	\$ (2,995,467)	\$ (4,085,972)	\$ (1,973,637)	\$(10,345,928)
Net Surplus/(Subsidy)	\$(10,715,552)	\$(12,241,878)	\$(6,539,575)	\$(21,388,804)
Restricted Revenue	\$ 1,822,463	\$ 3,222,824	\$ 8,255,854	\$ 1,170,863
Restricted Expenses	\$ (1,768,635)	\$ (3,365,064)	\$ (1,821,050)	\$ (3,288,824)
Restricted Surplus/(Subsidy)	\$ 53,828	\$ (142,240)	\$ 6,434,804	\$ (2,117,961)

Conservative, helps manage and control costs. Easier to increase spend if revenue goes up than cut costs if revenue is not achieved.

OpEx employs the same approaches as discussed with the overall Park District budget.

Less than 50% operating subsidy, consistent with our objective.

new and rollforward

Most notable projects include Admin building renovation, bears, and primates.

includes restricted capital

Golf Highlights

	2019 Actual	2020 Actual	2021 Est.	2022 Budget
Charges for Services	\$ 7,138,649	\$ 8,524,261	\$ 8,912,877	\$ 8,239,534
Total Revenue	\$ 7,138,649	\$ 8,524,261	\$ 8,912,877	\$ 8,239,534
Salaries and Fringes	\$(4,192,879)	\$(4,000,094)	\$(4,435,341)	\$(5,306,131)
Contractual Services	\$ (37,317)	\$ (31,301)	\$ (46,263)	\$ (98,449)
Operations Expenditures	\$(2,260,570)	\$(2,210,356)	\$(2,457,253)	\$(2,609,630)
Total Operating Expenses	\$(6,490,766)	\$(6,241,750)	\$(6,938,857)	\$(8,014,210)
Operating Surplus/(Subsidy)	\$ 647,883	\$ 2,282,511	\$ 1,974,020	\$ 225,324
Capital Labor	\$ (189,721)	\$ (93,161)	\$ (15,000)	\$ (50,000)
Capital Projects	\$ (321,099)	\$ (99,936)	\$ (534,740)	\$(1,849,926)
Capital Equipment	\$ (875,643)	\$ (154,867)	\$ (453,128)	\$ (550,000)
Total Capital Expenses	\$(1,386,463)	\$(347,964)	\$(1,002,868)	\$(2,449,926)
Net Surplus/(Subsidy)	\$ (738,580)	\$ 1,934,547	\$ 971,152	\$ (2,224,602)

Assumes we will settle back to a more historical year rather than record-setting (conservative).

Fully loaded OpEx with opportunities to reduce should revenue not reach expectations, also assumes full seasonal staff at increased rates. Focused on maintenance facilities, irrigation, building updates and improvements, various course improvements.

new and rollforward

Enterprise Highlights

	2019 Actual	2020 Actual	2021 Est.	2022 Budget
Charges for Services	\$ 6,870,866	\$ 2,982,664	\$ 4,124,271	\$ 7,432,674
Damages and Fines	\$ 70	\$ 50	\$ -	\$ 2,000
Total Revenue	\$ 6,870,936	\$ 2,982,714	\$ 4,124,271	\$ 7,434,674
Salaries and Fringes	\$(3,591,613)	\$(2,285,659)	\$(2,660,575)	\$(4,261,715)
Contractual Services	\$ (56,868)	\$ (35,671)	\$ (66,056)	\$ (124,546)
Operations Expenditures	\$(2,984,566)	\$(1,334,986)	\$(1,862,676)	\$(2,899,099)
Total Operating Expenses	\$(6,633,047)	\$(3,656,316)	\$(4,589,307)	\$(7,285,360)
Operating Surplus/(Subsidy)	\$ 237,889	\$ (673,602)	\$ (465,036)	\$ 149,314
Capital Labor	\$ (9,691)	\$ (19,558)	\$ (5,000)	\$ -
Capital Projects	\$ (180,545)	\$ (52,276)	\$ (34,000)	\$ -
Capital Equipment	\$ (9,677)	\$ (75,050)	\$ (15,000)	\$ (16,400)
Total Capital Expenses	\$ (199,913)	\$ (146,883)	\$ (54,000)	\$ (16,400)
Net Surplus/(Subsidy)	\$ 37,976	\$ (820,485)	\$ (519,036)	\$ 132,914

Expecting resumption of full enterprise operations and strong community participation.

Full OpEx expense load to support the additional revenue, also assumes full seasonal staff at increased rates. Areas to reduce should revenue not be realized.

*see Park Ops

*see Park Ops

Capital Project Categories

2022 New Money	2022 Carryover Money	2022 Total Budget	Type of Project
\$ 1,690,000	\$ 745,910	\$ 2,435,910	Cap Improv
\$ 1,425,000	\$ 303,482	\$ 1,728,482	Enterprise
\$ 408,500	\$ 319,748	\$ 728,248	Natural Resources
\$ 1,275,000	\$ 255,167	\$ 1,530,167	Paving
\$ 442,500	\$ 187,040	\$ 629,540	Shelters
\$ 75,000	\$ 73,795	\$ 148,795	Shoreline
\$ 1,064,000	\$ 383,755	\$ 1,447,755	Trails, Sidewalks
\$ 6,380,000	\$ 2,268,898	\$ 8,648,898	ParkOps/P&D/Admin Total
\$ 5,262,079	\$ 7,997,672	\$ 13,259,752	Zoo
\$ 620,000	\$ 1,229,926	\$ 1,849,926	Golf
\$ 50,000	\$ 200,000	\$ 250,000	Police
\$ 12,312,079	\$ 11,696,496	\$ 24,008,576	Grand Total

Various building repairs, maintenance, and improvements across the Park District.

Majority of which relates to the Heritage Park and Rivergate Park boat docks.

Forestry, creek/stream repair and restoration, invasive plant control, etc.