



**TIME TO
EXPLORE**
Cleveland Metroparks

2019 Budget Preview

November 14, 2018

Background

- Calendar year budget
 - 25% temporary appropriations for Q1
 - Inefficiencies such as "double PO's"
- Preview = not final
 - 2018 will be updated with November data
 - Capital projects may vary before year end
 - Final will be presented for approval 12/20/18
 - Including rates and user fees, compensation range
- Budget book will not be done in parallel
 - Due to GFOA 90 days from date of budget approval
 - Target date of completion and submittal 2/28/2019
- **Note:** *working draft for internal discussion only – not intended to be a commitment of funding*

CMP Highlights 2014-2023

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
BEGINNING CASH BALANCE	\$27,389,019	\$36,015,174	\$34,424,294	\$23,336,455	\$23,781,773	\$15,367,298	B \$7,272,359	\$4,854,601	\$5,374,101	\$2,481,171
RECEIPTS:										
Property Tax	\$73,424,458	\$73,976,165	\$73,863,599	\$74,699,735	\$75,684,166	\$76,788,660	A,F \$77,748,518	\$78,720,375	\$80,491,583	\$81,497,728
Local Gov't, Grants, Donations, Gifts	8,112,054	9,736,902	9,185,460	11,678,821	11,560,824	16,076,442	G 10,590,025	4,361,496	700,000	700,000
Investment Income	91,232	148,559	214,926	255,333	338,469	323,469	308,469	293,469	278,469	263,469
Charges for Services	19,285,192	23,169,054	23,891,471	26,250,037	26,746,147	27,968,274	I 29,947,164	30,995,314	32,080,150	33,202,956
Damages and Fines	110,995	73,789	74,556	80,287	91,389	78,715	80,289	81,895	83,533	85,204
Health Ins./Workers' Comp. Funds	5,916,817	6,184,172	8,243,072	8,441,636	8,533,954	11,166,427	E 11,780,580	12,828,512	13,934,081	15,100,455
Subtotal	\$106,940,748	\$113,288,641	\$115,473,084	\$121,405,849	\$122,954,950	\$132,401,987	\$130,455,046	\$127,281,061	\$127,567,816	\$130,849,811
TOTAL RECEIPTS/BEG. CASH	\$134,329,767	\$149,303,815	\$149,897,378	\$144,742,304	\$146,736,723	\$147,769,285	\$137,727,404	\$132,135,663	\$132,941,917	\$133,330,982
EXPENDITURES:										
Salaries & Fringes	\$51,985,291	\$57,565,302	\$59,357,543	\$64,385,911	\$65,885,745	\$72,035,656	C \$72,976,369	\$73,435,897	\$73,904,615	\$74,382,707
Contractual Services	2,252,972	2,289,835	2,619,435	2,921,907	3,076,343	3,864,997	3,942,297	4,021,143	4,101,565	4,183,597
Operations	18,283,707	19,349,441	20,179,549	21,145,966	23,981,450	25,263,456	25,768,725	26,284,099	26,809,781	27,345,977
Equipment	2,906,072	2,771,528	3,219,725	2,218,942	3,391,130	2,670,302	} H	} H	} H	} H
Land	2,058,540	2,678,044	2,203,845	1,830,537	4,972,872	9,191,274				
Construction Labor	1,221,397	1,300,295	1,380,871	874,568	1,670,785	1,110,000				
Construction Materials	2,490,262	3,567,416	2,832,817	3,131,790	4,353,467	3,856,997				
Construction Contracts	11,602,769	18,110,323	25,605,723	16,612,415	20,319,392	15,427,989	D 23,386,558	13,717,749	13,000,000	13,000,000
Zoo Animal Acq/Freight	39,074	37,780	35,079	52,495	47,489	75,000	75,000	75,000	75,000	75,000
Health Ins./Workers' Comp. Funds	5,474,511	7,209,557	9,126,336	7,786,000	8,371,679	10,858,253	E 11,401,166	11,971,224	12,569,785	13,198,274
TOTAL EXPENDITURES	\$98,314,594	\$114,879,521	\$126,560,923	\$120,960,531	\$136,070,354	\$144,353,923	\$137,550,115	\$129,505,112	\$130,460,746	\$132,185,555
Encumbrances					4,700,929	3,856,997	4,677,312	2,743,550		
ENDING CASH BALANCE	\$36,015,174	\$34,424,294	\$23,336,455	\$23,781,773	\$15,367,298	\$7,272,359	\$4,854,601	\$5,374,101	\$2,481,171	\$1,145,427

- A. Property tax levy of 2.7 mills (renewal of a 1.8 mill levy with an increase of .9 mill) approved in November 2013, for collection in years 2014-2023.
- B. Beginning cash balances include encumbrances, risk management and restricted fund balances, as these are available as sources for succeeding years' use of funds, and reflected in expenditure numbers.
- C. Includes increases related to Cleveland Metroparks negotiated agreements, annualization of staff starting in 2019 and cost of living adjustments.
- D. The total capital project budget is statutorily required to be encumbered in order to enter into contracts that may be completed within the budget year. It is estimated that as much as 20% (\$3.857M) of the total capital project budget will be encumbered, but not spent, by the end of 2019.
- E. Increase represents a 2% increase over the budgeted 2018 claims expectation. Lower-than-expected claims performance in 2018 makes the budgeted increase appear more substantial.
- F. Although property taxes are anticipated to remain relatively consistent in years 2020 through 2023, modest increases are anticipated with new construction and increased property tax collection rates. 2019 reflects a 9.7% triennial revaluation increase. Triennial reevaluation for Cuyahoga County occurs in 2018 (effective in the 2019 year) and 2021 (effective in the 2022 year).
- G. Includes \$2.9M of TIGER grant, \$4.15M Jackson WRRSP grant, \$414k Conservation Fund grant, \$700k local government funds, \$983k of corporate sponsorships, \$300k misc. and \$3.5M gifts and donations.
- H. Cleveland Metroparks' estimated annual capital allocation for each of the years 2020 through 2023 is \$13M, of which \$9.5M is for capital projects, \$2.3M is for capital equipment and \$1.2M is for land acquisition. Years 2020 and 2021 also include monies related to the estimated timing of the TIGER grant, which originated in 2017.
- I. \$11.27M Zoo, \$7.1M Golf, \$6.7M Enterprise, \$2.9M non-enterprise.
- J. \$1,975,525 is funded by Cleveland Metroparks (see Land schedule).

CMP Financial Forecast 2016-2019

	2016 Actual	2017 Actual	2018 Estimate	2019 Estimate
BEGINNING CASH BALANCE	\$34,424,294	\$23,336,455	\$23,781,773	\$15,367,298 B
RECEIPTS:				
Property Tax	\$73,863,599	\$74,699,735	\$75,684,166	\$76,788,660 A,F
Local Gov't, Grants, Donations, Gifts	9,185,460	11,678,821	11,560,824	16,076,442 G
Investment Income	214,926	255,333	338,469	323,469
Charges for Services	23,891,471	26,250,037	26,746,147	27,968,274 I
Damages and Fines	74,556	80,287	91,389	78,715
Health Ins./Workers' Comp. Funds	8,243,072	8,441,636	8,533,954	11,166,427 E
Subtotal	\$115,473,084	\$121,405,849	\$122,954,950	\$132,401,987
TOTAL RECEIPTS/BEG. CASH	\$149,897,378	\$144,742,304	\$146,736,723	\$147,769,285
EXPENDITURES:				
Salaries & Fringes	\$59,357,543	\$64,385,911	\$65,885,745	\$72,035,656 C
Contractual Services	2,619,435	2,921,907	3,076,343	3,864,997
Operations	20,179,549	21,145,966	23,981,450	25,263,456
Equipment	3,219,725	2,218,942	3,391,130	2,670,302
Land	2,203,845	1,830,537	4,972,872	9,191,274 J
Construction Labor	1,380,871	874,568	1,670,785	1,110,000
Construction Materials	2,832,817	3,131,790	4,353,467	3,856,997 D
Construction Contracts	25,605,723	16,612,415	20,319,392	15,427,989 D
Zoo Animal Acq/Freight	35,079	52,495	47,489	75,000
Health Ins./Workers' Comp. Funds	9,126,336	7,786,000	8,371,679	10,858,253 E
TOTAL EXPENDITURES	\$126,560,923	\$120,960,531	\$136,070,354	\$144,353,923
Encumbrances			4,700,929	3,856,997
ENDING CASH BALANCE	\$23,336,455	\$23,781,773	\$15,367,298	\$7,272,359

CMP Financial Forecast 2018-2023

	2018 Estimate	2019 Estimate	2020 Estimate	2021 Estimate	2022 Estimate	2023 Estimate
BEGINNING CASH BALANCE	\$23,781,773	\$15,367,298 B	\$7,272,359	\$4,854,601	\$5,374,101	\$2,481,171
RECEIPTS:						
Property Tax	\$75,684,166	\$76,788,660 A,F	\$77,748,518	\$78,720,375	\$80,491,583	\$81,497,728
Local Gov't, Grants, Donations, Gifts	11,560,824	16,076,442 G	10,590,025	4,361,496	700,000	700,000
Investment Income	338,469	323,469	308,469	293,469	278,469	263,469
Charges for Services	26,746,147	27,968,274 I	29,947,164	30,995,314	32,080,150	33,202,956
Damages and Fines	91,389	78,715	80,289	81,895	83,533	85,204
Health Ins./Workers' Comp. Funds	8,533,954	11,166,427 E	11,780,580	12,828,512	13,934,081	15,100,455
Subtotal	\$122,954,950	\$132,401,987	\$130,455,046	\$127,281,061	\$127,567,816	\$130,849,811
TOTAL RECEIPTS/BEG. CASH	\$146,736,723	\$147,769,285	\$137,727,404	\$132,135,663	\$132,941,917	\$133,330,982
EXPENDITURES:						
Salaries & Fringes	\$65,885,745	\$72,035,656 C	\$72,976,369	\$73,435,897	\$73,904,615	\$74,382,707
Contractual Services	3,076,343	3,864,997	3,942,297	4,021,143	4,101,565	4,183,597
Operations	23,981,450	25,263,456	25,768,725	26,284,099	26,809,781	27,345,977
Equipment	3,391,130	2,670,302	} H	} H	} H	} H
Land	4,972,872	9,191,274 J				
Construction Labor	1,670,785	1,110,000				
Construction Materials	4,353,467	3,856,997 D				
Construction Contracts	20,319,392	15,427,989	23,386,558	13,717,749	13,000,000	13,000,000
Zoo Animal Acq/Freight	47,489	75,000	75,000	75,000	75,000	75,000
Health Ins./Workers' Comp. Funds	8,371,679	10,858,253 E	11,401,166	11,971,224	12,569,785	13,198,274
TOTAL EXPENDITURES	\$136,070,354	\$144,353,923	\$137,550,115	\$129,505,112	\$130,460,746	\$132,185,555
Encumbrances	4,700,929	3,856,997	4,677,312	2,743,550		
ENDING CASH BALANCE	\$15,367,298	\$7,272,359	\$4,854,601	\$5,374,101	\$2,481,171	\$1,145,427

Golf Highlights 2016-2019

	2016 Actual	2017 Actual	2018 Estimated	2019 Prelim. Budget
Revenues:				
Property Tax			-	-
Local Gov't, Donations, Gifts, Grants			-	-
Interest Income			-	-
Charges for Services	6,274,441	6,232,918	6,403,590	7,144,989
Damages and Fines			-	-
Self-Funded			-	-
Total Revenues	6,274,441	6,232,918	6,403,590	7,144,989

- +\$1 per 9 holes
- Cont'd benefit from mkt consolidation
- Increased food and merch sales, incl. Sleepy Hollow restaurant renovation

Operating Expenditures:				
Salaries and Benefits	3,651,952	3,862,150	3,622,358	4,209,515
Contractual Services	45,018	30,805	27,091	55,578
Operations	2,506,842	1,997,220	2,424,753	2,458,717
Self-Funded			-	-
Operating Expenditures	6,203,813	5,890,174	6,074,202	6,723,810
Operating Results - Surplus/(Subsidy)	70,629	342,743	329,388	421,179

- Assumes full staff and full seasonals

Capital Expenditures:				
Capital Project Labor	500,408	332,019	347,293	400,000
Construction Material	786,945	227,602	281,726	-
Construction Contracts	1,038,813	368,753	1,032,909	400,000
Construction Equipment	548,580	635,779	665,571	520,000
Animal Acquisition			-	-
Land Acquisition			-	-
Capital Expenditures	2,874,747	1,564,153	2,327,499	1,320,000

Zoo Highlights 2016-2019

	2016 Actual	2017 Actual	2018 Estimated	2019 Prelim. Budget
Revenues:				
Property Tax			-	-
Local Gov't, Donations, Gifts, Grants			-	200
Interest Income			-	-
Charges for Services	9,275,738	9,738,318	10,050,421	11,271,600
Damages and Fines			-	-
Self-Funded			-	-
Total Revenues	9,275,738	9,738,318	10,050,421	11,271,800
Operating Expenditures:				
Salaries and Benefits	14,051,741	14,544,052	14,930,006	16,183,825
Contractual Services	243,361	250,826	272,192	312,150
Operations	4,279,826	4,589,292	5,619,141	5,768,888
Self-Funded			-	-
Operating Expenditures	18,574,927	19,384,169	20,821,339	22,264,863
Operating Results - Surplus/(Subsidy)	(9,299,189)	(9,645,851)	(10,770,918)	(10,993,063)
Capital Expenditures:				
Capital Project Labor			65,560	35,000
Construction Material	218,021	224,194	281,736	795,000
Construction Contracts	3,432,325	1,941,192	6,528,707	3,458,470
Construction Equipment	390,640	207,266	489,299	266,530
Animal Acquisition	31,167	50,555	47,489	75,000
Land Acquisition			-	-
Capital Expenditures	4,072,152	2,423,206	7,412,791	4,630,000

- +\$2 per gen'l admission tix
- 2-3 Special Events, netting \$850k

- Assumes full staff and full seasonals

Enterprise Highlights 2016-2019

	2016 Actual	2017 Actual	2018 Estimated	2019 Prelim. Budget
Revenues:				
Property Tax			-	-
Local Gov't, Donations, Gifts, Grants			-	-
Interest Income			-	-
Charges for Services	5,041,129	6,096,432	6,301,800	6,731,714
Damages and Fines			1,740	2,240
Self-Funded			-	-
Total Revenues	5,041,129	6,096,432	6,303,540	6,733,954

- Estimated organic growth by location plus Wildwood Marina

Operating Expenditures:				
Salaries and Benefits	3,283,406	3,779,038	3,186,304	3,488,388
Contractual Services	80,195	88,390	43,748	59,216
Operations	2,019,089	2,581,766	2,879,626	3,049,678
Self-Funded			-	-
Operating Expenditures	5,382,690	6,449,194	6,109,678	6,597,282
Operating Results - Surplus/(Subsidy)	(341,561)	(352,762)	193,862	136,672

Enterprise Highlights by Loc-2019

Enterprise Operations by Location 2019 Preliminary Budget

	Merwin's Wharf	Wallace Lake	Huntington Concessions	Edgewater Beach House	Mobile Concessions
Operating Revenues	2,140,100	70,000	205,000	951,560	-
Operating Expenditures	2,115,567	69,969	185,296	791,020	-
Operating Surplus/(Subsidy)	24,533	31	19,704	160,540	-

	Hinckley Lake Concessions	Edgewater Pier	East 55th Restaurant	East 55th Marina	Emerald Necklace Marina
Operating Revenues	55,350	116,200	466,916	928,450	391,260
Operating Expenditures	54,517	106,261	395,755	388,049	297,268
Operating Surplus/(Subsidy)	833	9,939	71,161	540,401	93,992

	Emerald Necklace Restaurant	Parking	Chalet	Ledge Lake	Euclid Beach Concessions
Operating Revenues	457,380	172,240	450,868	210,450	-
Operating Expenditures	447,330	22,010	323,108	159,840	-
Operating Surplus/(Subsidy)	10,051	150,230	127,760	50,610	-

	Wildwood Concessions	Wildwood Marina	Enterprise Administration	Total
Operating Revenues	-	118,180	-	6,733,954
Operating Expenditures	-	120,250	1,121,043	6,597,282
Operating Surplus/(Subsidy)	-	(2,070)	(1,121,043)	136,672

Land

2019 Land Acquisition (Under Contract or Highly Likely)	Costs	Acres
CEI (BC)	\$14,000	1.2
Kucia (BE)	\$75,900	1.1
Brecksville Rd Realty (BR) \$850,000 (WRLC Lead on Clean Ohio - No CMP match)	\$0	48.2
K. Hovnanian (EC) \$542,274 (Potential Clean Ohio - bargain sale as match)	\$0	63.3
Garfield Heights Land Bank (GF)	\$0	3.5
Riser Foods/Catanzarite (MS) \$600,000 (Funding through Conservation Fund - \$413,675)	\$186,325	23.9
Kovale/Phillips (RR) Valley Parkway Vacation Issue	\$50,000	2.0
Mode (RR)	\$42,500	1.0
Ellerin (SC) 3 parcels \$1,140,000 (Potential Clean Ohio - Jackson match and CMP match)	\$210,000	15.4
Jackson (SC) - \$5,000,000 (Funding through WRRSP \$4,150,000 million)	\$850,000	73.4
Parmadale (WC) - paid \$250,000 in 2017	\$0	78.4
2019 Total Under Contract or Highly Likely:	\$1,428,725	311.4
2019 Land Acquisition (Foreseeable)	Costs	Acres
2019 Total Foreseeable:	\$346,800	0.0
2019 Land Acquisition Expenses (Estimated)	Costs	
Title, Environmental, Survey, Appraisal	\$100,000	
2018 Cuyahoga County Taxes Capital	\$100,000	
Total Land Acquisition Expenses:	\$200,000	
2019 Total Land Acquisition	Costs	Acres
2019 Projected Land Acquisition Budget:	\$1,975,525	311.4
Non-CMP Funding Sources	\$7,215,749	
Total Estimated 2019 Land Budget	\$9,191,274	311.4

Capital Projects

Park District Maintenance	\$3,135,304
Trails (TIGER \$9.2M)	\$9,926,870
<u>Other Projects</u>	<u>\$6,222,813</u>
Total	\$19,284,987

MUNIS

- Upgrade (testing 4/1, implementation 8/1)
- Increased Reporting/Insights
 - Contract Management
 - Grant Management
 - Work Order Management
 - Program Codes
 - Commodity Codes

MUNIS

- "Raw" reporting without custom SQL scripts
- Detail entry by entry
- Negative #'s are revenue, Positive #'s are expenses
- Rudimentary, but something we will build upon

11/13/2018 16:56:24 | Cleveland Metroparks

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For Jan 2018 To Dec 2018

PROJECT	TITLE			
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TASTEL	Taste on the Lake			
	BEGINNING BALANCE			.00
	FUNDING SOURCES	TITLE		AMOUNT
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TASTEL	-CMP - -	Taste on the Lake		-143,744.12
		FUNDING SOURCE TOTAL		-143,744.12
	EXPENSE STRINGS	TITLE		AMOUNT
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TASTEL	-Operating -	- Taste on the lake		142,705.41
	EXPENSE TOTAL			142,705.41
	ENDING BALANCE			-1,038.71
	REPORT TOTAL:			-1,038.71

** END OF REPORT - Generated by Dana M. Skully **