



BOARD MEMORANDUM

November 10, 2020

To: Board of Commissioners
From: Jan Buchs, Executive Director
Matt Wehby, Deputy Director
Re: 2021 Wheeling Park District Budget: Executive Summary

Staff is pleased to present the proposed 2021 Wheeling Park District Budget for the Park Board's consideration. This budget represents the fiscal priorities for 2021 operations, while continuing to meet the Park District's Mission "to provide memorable experiences in parks & recreation that enrich our communities." The proposed budget complies with the provisions of the Park District Code, as well as the Budget Philosophy and Guidelines of the Board-approved, Fiscal Operations and Business Policies. The 2021 Budget Executive Summary is written in October 2020; therefore, assumptions have been made with respect to 2020 revenues/expenditures with two months remaining in the calendar year.

The Process

Staff began the process of developing the 2021 Budget on August 1, 2020. Similar to past years, the goal was set to complete and gain Board approval of the 2021 Budget by the end of the calendar year. The budget parameters, from which this budget is built, were presented during the Park Board meeting on June 21, 2020

The budget process is a collaborative effort. Each division and department is responsible for preparing its own budget and then presenting to leadership staff who assists in correcting any inconsistencies within the presentation so that it can be reviewed by the Director responsible for the budget, along with the Executive Director. The budget is then returned a final time to implement the recommendations from that meeting.

When the entire budget has been entered, it is reviewed at a Districtwide level to determine priorities for the year and whether or not resources exist to support them.

The Philosophy

In 2020 the Wheeling Park District, along with the entire country, was affected by the COVID-19 pandemic. The first case of COVID-19 in the United States was reported January 21, 2020. On January 31, 2020, COVID-19 was declared a public health emergency in the U.S. to aid the nation's healthcare community. Since then, federal agencies, including the Center for Disease Control (CDC) and local health departments like the Illinois Department of Public Health (IDPH) and the Illinois Department of Commerce and Economic Opportunity (IDCEO), have been responding to the outbreak of COVID-19 by providing guidelines to the public to stop the spread of the disease.

On March 9, 2020, Illinois Governor Pritzker issued a disaster proclamation that gave the state access to federal and state resources to combat the outbreak. On March 21, 2020 The Governor issued a Stay-At-Home Order through April 7, 2020. This order was extended to April 30 and then again through May 29, 2020. On May 5, Governor Pritzker announced a 5 phase plan to reopen Illinois. At that time Illinois was in Phase 2 of the plan.

As of the development of the 2021 budget, the State of Illinois remain in Phase 4 of the Restore Illinois plan. This phase allows the District to continue some operations, but with significant restrictions to the number of guests and activities. With the uncertainty of the length or extent of the pandemic crisis and its subsequent economic impact, certain assumptions have been made which will serve as a framework for planning and decision-making as the District works through the associated financial, operational and personnel issues. All of these assumptions are subject to change as more information is received from the State or Federal government. As assumptions are changed, staffing plans and budgetary plans may change as well.

Strategic Plan Initiatives and Budgetary Goals

The 2021 Budget was developed utilizing the District's Strategic Plan. The Park District's Mission, "to provide memorable experiences in parks and recreation that enrich our communities," is articulated in the Strategic Plan Initiatives. This plan is an actionable document that supports the Mission through its strategic initiatives, goals, and objectives.

The Strategic Plan continues to include the following initiatives:

- Quality Guest Services and Experiences
- Improvements in Processes & Systems
- Long-term Financial Strategies
- Developing Community Relationships
- Continuous Learning Environment
- Environmental Stewardship

In 2020 the District implemented significant operational changes due to the COVID-19 pandemic. Many of these changes have been shared with the Board throughout the year. For 2021 these changes and parameters have been formalized and are reflected in the 2021 budget.

The assumptions and parameters for the 2021 Budget apply to all Departments and are as follows:

1. The State of Illinois will remain in Phase 4 of the Restore Illinois plan for the entirety of 2021
2. The District will provide the programs, activities, and services it can based on the District's COVID-19 Response and Reopen Plan Guiding Principles. Those principles are:
 - a. Lawfully Authorized To Operate - Facility, program, service or activity must be legally allowed to function or operate with approved guidelines based on the following order:
 - Federal regulations
 - State level regulations
 - Village of Wheeling/Cook & Lake County regulations
 - Park District Risk Management Agency (PDRMA)
 - b. Safety
 - Staff Safety: Opening a facility, program, service, or activity that staff works, staff must be safe with proper safeguards implemented.

Guest Safety: Opening a facility, program, service, or activity that staff works, guests must be safe with proper safeguards implemented.

Guests must be able to properly distance themselves, wear face coverings and adhere to all mandatory safety precautions.

Guests unable to follow district procedures will be asked to leave Park District property.

c. Employees

Staff must be trained and acclimated to the new way to operate prior to reopening a facility, program, service, or activity.

Staff must be able to properly distance themselves, wear face coverings and adhere to all mandatory safety precautions.

Staff unable to follow district procedures will be asked to leave Park District property and be subject to disciplinary action.

d. Financial Stability

Reopening a facility, program, service or activity must adhere to District cost recovery standards to operate.

A participant/guest base must be established, exist, and willing to participate upon reopening.

Surveys should be conducted to indicate if a participant/guest base exists to be able to support reopening.

e. Benefit

Reopening a facility, program, service or activity must provide a balance of all park and recreation services that benefit guests and community.

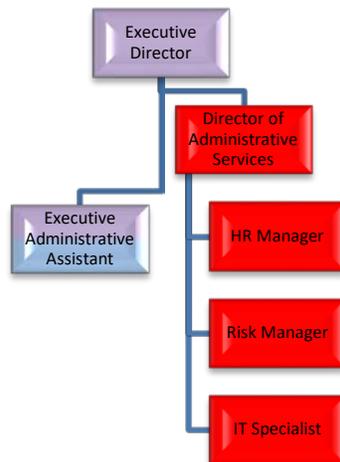
Unless the specific service is not authorized, areas of greatest resident and guest needs will be prioritized.

Due to the COVID-19 pandemic, there were significant changes to the District's Operation and Business Plans. These plans have been adjusted for Phase 4 of the Restore Illinois Plan, and subsequently, the 2021 budget reflects these changes. To better understand what these changes look like, below is an overview of each of the District's departments, followed by the 2021 budgetary impacts due to the COVID-19 pandemic.

Administration Department

The Administration Department is comprised of three (3) areas – Executive, Planning and Development, and Administrative Services– each providing support to all departments of the Wheeling Park District. Simply stated, the Administration Department provides support to the core services of the Park District; Park and Recreation Services and Chevy Chase Country Club. The areas within the Department are specialized, this is by design so as to provide subject matter expert (SME) support.

The Administration Department is comprised of six (6) full-time staff and are arranged in the following Organizational Chart.



Executive

The Executive Director reports to the Park Board of Commissioners and is responsible for planning, organizing, directing, and evaluating the day-to-day operations of the Wheeling Park District, as well as the preparation and oversight of intermediate and long-range Agency plans, goals and objectives. The area is comprised of two full-time staff, the Executive Director and Executive Administrative Assistant.

Planning & Development

The area of planning and development provides subject matter expert support to core services through project design, park planning, and contract management. Additionally, the area engages in the pursuit of grant opportunities and leads the District's environmental efforts.

Frequent tasks within the area are the design and compilation of plans and specifications for park design or redevelopment, master and land planning, facility planning and landscape architecture. Additionally, planning and development will coordinate the preparation and implementation of schematic plans, design development, specifications, and cost estimates with architects, engineers, consultants, and related professional service providers.

For 2021, due to the COVID-19 pandemic, there are no dedicated full-time staff to this area and all duties will be absorbed by the Executive Director, staff from the Parks and Recreation Services Department, and professional consultants.

Administrative Services

The Administrative Services area encompasses the support operations of human resources, risk management, and information technology. The area is led by the Director of Administrative

Services and comprised of four (4) full-time staff along with one independent contractor in the area of information technology.

Human Resources

Undoubtedly, the Park District's most valuable asset is its people. The area of Human Resources (HR) is a support function for the human capital of the Park District. The District recruits employees that are well matched with the organization's culture and bring a desirable skillset to the Agency. The desired outcome is to cultivate motivated knowledgeable employees.

Human Resources manages the planning, development, implementation, and administration of the District's compensation, benefits, employee relations, and training functions. Staff is responsible for coordinating recruitment, maintaining employment records, administering the worker's compensation program, and compliance with all federal, state, and local legislation. Additionally, HR supports core services of the District by developing and recommending employment guidelines, personnel policies and procedures, organizational functions, job responsibilities, and policy and administrative changes.

Furthermore, it manages and supports the assessment of organizational needs and the design, implementation, and evaluation of programs that facilitate the professional development and continuous learning of team members, particularly emerging leaders.

Risk Management

The area of risk management has one essential goal; keep employees, patrons, and property as safe as reasonably possible. This is accomplished through occupational health and safety core risk management and safety practices and training.

The District is a member of Park District Risk Management Agency (PDRMA), an intergovernmental risk pool offering self-insured Liability, Workers Compensation, Unemployment, Property/Casualty, Employment Practice, and Health Coverage to park districts in the State of Illinois. A culture of safety is not created by a quick fix or achieved overnight. It needs commitment, dedication, and determination to create and maintain it. The best way to control losses is to prevent them. PDRMA field visits and Loss Control Reviews (LCR) focus attention on the importance of safety in loss prevention.

Common risk management functions are to determine safety programs needed for the Agency, develop safety training and inspection programs, assess workplace safety risks, and implement incident and emergency response plans (for example, fire evacuation, workplace safety threats ergonomic evaluations).

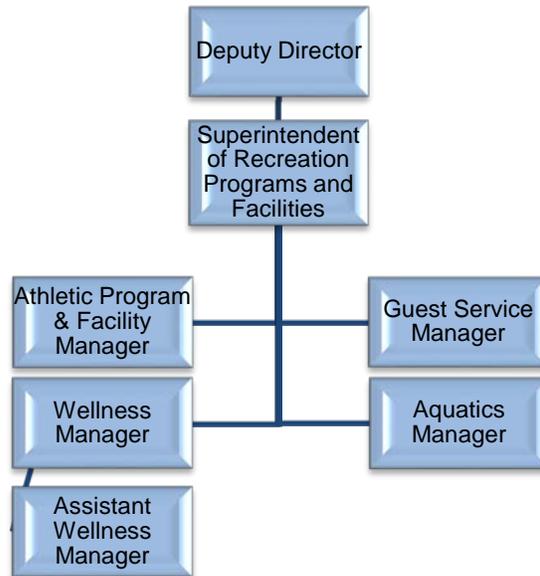
Information Technology

Information Technology (IT) serves as a liaison between systems and the end user. Continuous improvements to technological processes and systems provide efficiency and effectiveness throughout the organization, working to achieve operational excellence. Additionally, IT provides Districtwide support by responding to help desk tickets and calls, providing desk side support, and researching and resolving end user requests. With advancements in technology much of what IT supports can be accomplished off-site and/or during non-prime hours.

Park & Recreation Services Department

The Park and Recreation Services Department strives to be a leader in the field of parks and recreation. This is accomplished by not accepting the status-quo, by taking measured risks, and by serving the community, in parks and recreation. The Park and Recreation Services Department is comprised of four (4) divisions – Recreation Services, Parks and Facility Services, Marketing & Communications, and Finance. The Department is led by the District's Deputy Director.

The Recreation Services Division is responsible for all recreation programming and facility operations. This includes youth and adult recreation programs, operations at the Heritage Park Sports Complex, the Health & Fitness Center, Family Aquatic Center, Indoor Pool, Community Recreation Center, field and facility rentals, and senior programming.



Recreation Programs

Recreation program offerings include youth and adult athletics, special athletic programs, preschool, early childhood programs, camps, before- and after-school programs, general programs, dance, art, adult/senior programs, and special events.

The Recreation Services Division has Heritage Park, the Community Recreation Center, Indoor Pool, Wheeling High School, and School District 21 school sites to provide its programs.

Goal

To provide as many programs as possible, given COVID-19 safety guidelines. This includes existing programs in existing and modified formats, as well as new programs that have been developed specifically to address community needs due to COVID-19.

Target Market

Recreation programs are provided for all age groups and all needs of the Park District residents, but also the residents of neighboring communities. While the primary market for recreation programs, services and special events is the residents of the Park District, there is a strategic effort to serve the non-residents as their participation is vital to the District's ability to fully serve the needs of the Park District residents.

COVID-19 Operational Impacts on Recreation Programs

Given the wide variety of offerings encompassed within recreation programs, the goal is to be a premier provider of recreational opportunities. This will continue into 2021, but the number of offerings and guests per offering will be limited by the IDPH and IDCEO guidelines and requirements. These guidelines will limit class sizes, locations, and permitted activities. Staff will use multiple tools to determine which programs to offer that meet all guidelines and also serve the greatest number of guests. Programs to be offered in 2021 include:

- Adult Basketball
- Adult Volleyball
- Martial Arts (Tae Kwon Do & Karate)
- Adult Soccer
- Youth Basketball
- Youth Soccer
- Drop-In Programs
- Preschool & Preschool To Go
- Before and After School Recreation
- Happy Days Off
- Mom/Tot Classes
- Preschool Sports
- Summer Camp
- Senior Trips
- Adult Art
- Senior Drop-In Activities

2021 Staffing



2021 Recreation Programs Budget Overview

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	\$1,209,843	\$1,184,158	\$1,225,074	\$1,222,254	\$1,229,759	\$307,998	\$706,487
Expenditures	\$738,867	\$691,790	\$783,410	\$802,960	\$838,264	\$298,183	\$507,455
Net	\$470,976	\$492,368	\$441,664	\$419,294	\$391,495	\$9,815	\$199,032

Health & Fitness Center

The Fitness and Fitness Center operations are split into three (3) main areas; the Fitness Center, Group Exercise, and Personal Training. All three have their own unique attributes, goals, and strategy, but work cooperative and in concert to provide an overall Fitness and Wellness experience for the guests.

Fitness Center

At 16,100 square feet, the Health & Fitness Center is divided into zones dedicated to a free-weight area, cardiovascular exercise spaces with 45 cardio machines, and indoor turf training space. The Health & Fitness Center also has three (3) dedicated rooms for group exercise and wellness programs as well as a designated Pilates Reformer Training Studio. In addition to the dedicated space within the Health & Fitness Center, fitness and wellness programs utilize gymnasium space within the Community Recreation Center which also houses locker-room facilities. Members also have full access to the CRC walking track and Indoor Pool. A membership or daily admission is required to use the facility.

Group Exercise

Group Exercise provides a wide variety of programs and classes that meet the needs of the guests. All programs and classes are held within the Health & Fitness Center, however, some classes do take place in parks and other outdoor facilities. Membership with the Fitness Center is not required to participate in Group Exercise. The Group Exercise lineup is taught by staff instructors and features classes that are scheduled based on trends and needs of the guests. Classes for 2021 include, but are not limited to:

- Aqua Fit
- Stay Fit
- ZUMBA
- Pilates
- Body Pump
- Silver Sneakers Yoga
- Spin
- Yoga Flow
- Strength Conditioning

Personal Training

Personal Training is offered to all guests regardless of membership. Training sessions are scheduled through the Fitness Center with trainers on staff. All personal trainers are nationally-certified and provide individualized and tailored attention that meets the needs of the individual client. The number of Personal Trainers fluctuate based on availability and need of the guests.

Goal

To be a premiere health and fitness facility that provides high quality equipment, programs, and services to meet the needs of the guests and clients. The Health & Fitness Center wants to be recognized as the leader in the community providing opportunities for all guests to achieve a life of health and well-being through fitness, as well as to be the provider of choice within the communities we serve. For 2021 the Health & Fitness Center will focus on the opportunities for growth with a special focus on youth and teen sports training to help supplement the losses of high school and youth sports training due to COVID-19.

Target Market

The Health & Fitness Center is open to the public and strives to provide a welcoming atmosphere to all who enter. Guest and visitors will be predominantly from the local area, but may also include a wider area, specifically, the Northwest and Western suburbs. The key component of all members in this market is that they are comprised of individual who value health and wellness.

COVID-19 Operational Impacts on Health & Fitness Center

The COVID-19 impacts on the Health & Fitness Center will be significant. While in Phase 4 of the Restore Illinois Plan the Health & Fitness Center can operate at almost normal function. This is due to the size of the space, the IDPH and IDCEO limitations do not impact usage greatly. However, guest usage of the Health & Fitness Center is nowhere near pre-COVID levels. A significant number of memberships continue to be placed on hiatus until the COVID-19 pandemic is over. This greatly affects the financial operation of the Health & Fitness Center as the business model is based on a high volume of memberships. Membership levels of 2400+ were reached pre-COVID in 2020 and have fallen to below 2000 as of this writing with over 300 members in suspension. This trend is further exemplified by the usage levels. January – February, 2020 usage reports showed an average of 391 members using the Health & Fitness Center daily. This number has dropped to 132 since the Health & Fitness Center re-opened in July.

2021 Staffing



2021 Budget Overview

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	\$364,810	\$333,821	\$394,197	\$394,828	\$621,303	\$292,796	\$406,725
Expenditures	\$340,001	\$320,490	\$417,037	\$435,441	\$537,017	\$327,306	\$406,441
Net	\$24,809	\$13,331	-\$22,840	-\$40,613	\$84,286	-\$34,510	\$284

Family Aquatic Center

The Family Aquatic Center opened in 1993 with a 1,500-bather load capacity. The main pool contains 377,799 gallons of water, two tube slides, two drop slides, one diving board, sand volleyball courts, children's sand play area, waterfall, spray features and a full-service concession stand. In 2003, the Family Aquatic Center expansion project added new attractions, including a spray pad – featuring an 8,079-gallon tipping bucket, three small slides and many interactive toys – and a 45,608-gallon activity pool with water basketball and climbing/floating lily pads. The Family Aquatic Center opens for the season the weekend after Memorial Day and remains open through Labor Day.

Goal

To be the premiere outdoor aquatic center in the in the Chicagoland Northwest Suburbs. For 2021, the goal will be able to provide a safe swimming season for guests with the COVID-19 restrictions.

Target Market

The Family Aquatic Center is open to the public and strives to provide a welcoming atmosphere to all who enter. Guests and visitors will be predominantly from the local area, but may also include a wider area, specifically, the Northwest and Western suburbs. Guests from the entire Chicagoland area travel to this state-of-the-art facility. User needs are best addressed by age group, and the schedules are offerings are designed to meet the needs of these groups and others with special needs.

COVID-19 Operational Impacts on Family Aquatic Center

It is anticipated that the COVID-19 impacts on the Family Aquatic Center operations will be significant. The Family Aquatic Center did not open in 2020 due to the COVID-19 pandemic restrictions. While restrictions were lifted for outdoor aquatic centers in 2020, the timing was too late in the season for the Family Aquatic Center to open. Therefore, the District is not sure what the guest demand for outdoor aquatics will be. This will impact membership sales, daily admissions, group sales, and concessions.

At present, the IDPH and IDCEO requirements would allow for the Family Aquatic Center to operation at 50% capacity. This capacity limit comes with additional safety and cleaning standards. For the purpose of the 2021 budget, the District will budget to operate the Family Aquatic Center at 50% guest revenue based on a 3-year historical average. However, expenditures will be budgeted at 100% as the vast majority of expenses at the Family Aquatic Center are fixed costs.

2021 Staffing



2021 Budget Overview

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	\$690,668	\$676,038	\$702,766	\$652,311	\$659,218	\$26,003	\$366,028
Expenditures	\$617,750	\$510,513	\$581,926	\$526,596	\$574,474	\$153,363	\$561,949
Net	\$72,918	\$165,525	\$120,840	\$125,715	\$84,744	-\$127,360	-\$195,921

Indoor Pool

The Indoor Pool has a 400-bather load capacity and is comprised of an activity pool and separate lap pool. The activity pool contains 39,573 gallons of water and features interactive water play structures, mini lazy river, and a toddler slide. The lap pool has four, 25-yard lap lanes and holds 61,425 gallons of water. The Indoor Pool offers a variety of water-based programming for children (beginning at age 6 months) and adults. Guests enjoy swim lessons, special events, and specialty classes. Participants learn swim skills, as well as water- and sun-safety skills.

Goal

To be a community-based indoor swimming facility that caters to the needs of the guests. Operationally, the facility provides the residents with year-round swimming opportunities and a program space for learn to swim programs, group exercise and fitness, as well as active recreation through open swimming, birthday parties, and lap swimming. For 2021, the goal will be able to provide safe indoor swimming opportunities for guests with the COVID-19 restrictions.

Target Market

The Indoor Pool is open to the public and strives to provide a welcoming atmosphere to all who enter. Guests and visitors will be predominantly from the local area, but may also include a wider area who visit the facility as part of a special event or activity. The user needs are best addressed by age group, and the schedules and offerings are designed to meet the needs of these groups and others with special needs.

COVID-19 Operational Impacts on the Indoor Pool

It is anticipated that the COVID-19 impacts on the Indoor Pool operations will be significant. The Indoor Pool will not open until November 9, 2020 due to the COVID-19 pandemic restrictions. As of this writing this Indoor Pool has not yet opened, therefore, the District is not sure what the guest demand will be for indoor swimming, swim lessons, or aqua fitness classes.

To start 2021 the Indoor Pool will only be open for lap swimming (limited to one person per lane and with reservations), small group and private swim lessons, and aqua fitness classes. Open swim and family swim will not be offered until a significant demand is reached and Phase 4 restrictions are eased. These limitations will adversely affect registration numbers, membership sales, and daily admissions. Furthermore, the Indoor Pool receives a portion of revenue from all Health & Fitness Center memberships, so the decline in Health & Fitness memberships will greatly affect the Indoor Pool revenue.

The Indoor Pool operates at a financial deficit and will continue to do so in 2021. This deficit is planned each year, with 2021 being no exception, as the Indoor Pool fulfills the District's commitment to year-round swimming and teaching the vital life skill of swimming.

2021 Staffing



2021 Budget Overview

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	\$282,628	\$216,636	\$258,553	\$219,760	\$228,654	\$78,330	\$171,391
Expenditures	\$340,182	\$298,626	\$342,466	\$302,057	\$314,929	\$171,947	\$289,086
Net	-\$57,554	-\$81,990	-\$83,913	-\$82,297	-\$86,275	-\$93,617	-\$117,695

Heritage Park Sports Complex

The Heritage Sports Complex features four synthetic surface baseball/softball fields arranged in a “wagon wheel” design. Two fields are 300’ in length, one field is 230’ in length and one field is 375’ in length. The two 300’ fields and the 375’ field feature an 8’ outfield fence and the 230’ field features a 20’ fence which provides an additional 36’ of equivalent field distance. All fields are full-synthetic and are colored to replicate a baseball field infield. In addition, the 375’ field also features a full-sized football/soccer field permanently marked for both sports. The field runs from foul line to foul line through the outfield.

The Heritage Park Sports Complex is used for a variety of youth and adult athletic events, leagues, tournaments and activities. In addition, the complex will also be used for more non-traditional sports complex activities such as community special events, ice skating and parties/rentals.

Goal

To be the premiere, elite sports complex in the Chicagoland Northwest Suburbs and to be recognized on a local, regional, statewide, and national level as well as to be the provider of choice within the communities we serve.

Target Market

The target market for the Heritage Park Sports Complex will be diverse as the facility has been developed to accommodate as many different types of users as possible. The targeted market users for the Heritage Park Sports Complex are:

Adult Athletics

- Individuals and Teams

- Local, Regional, State & National Leagues/Tournaments Directors

Youth Athletics

- Individuals, Teams and Families

- Northwest Suburbs (non-residents)

- Local, Regional, State & National Leagues/Tournaments Directors, WHS, IHSA, NWSRA

Special Events (non-athletic)

- Residents & Non-Residents, NWSRA

Off-Season Events/Activities

- Residents & Non-Residents, NWSRA

COVID-19 Operational Impacts on the Heritage Park Sports Complex

It is anticipated the COVID-19 pandemic will not have a significant adverse on operations at the Heritage Park Sports Complex. As experienced in 2020 during Phase 3 and Phase 4 there is strong demand for outdoor, artificial turf athletic fields. The Heritage Park Sports Complex can accommodate a variety of activities that are permissible during the COVID-19 pandemic. The list is lengthy but includes soccer, softball, baseball, lacrosse, cricket, football, and athletic training.

As of this writing the Heritage Park Sports Complex is already booked most weekends from March through September and has several evenings booked Monday through Friday as well. Additionally, due to the cancellation of many sports activities in the fall of 2020, several teams and leagues are starting their spring seasons earlier and have booked dates in the months of January and February.

For 2021, the Heritage Park Sports Complex will host:

- Adult Softball Leagues & Tournaments
- Adult Baseball Leagues & Tournaments
- Adult Soccer Leagues & Tournaments & Drop-in Play
- Youth Softball Leagues & Tournaments
- Youth Baseball Leagues & Tournaments
- Youth Soccer Leagues & Tournaments & Drop-in Play
- GSL, ISA, SSA, and ASA Sanctioned Tournaments
- GSL, ISA, SSA, and ASA State Tournaments
- ASA National Tournament
- SSA National Tournament
- IHSA Games & Tournaments
- Community Special Events & Activities

2021 Staffing



2021 Budget Overview

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	\$533,807	\$479,951	\$532,365	\$489,197	\$523,273	\$284,651	\$502,500
Expenditures	\$350,106	\$278,840	\$332,551	\$296,174	\$319,811	\$175,935	\$287,375
Net	\$183,701	\$201,111	\$199,814	\$193,023	\$203,462	\$108,716	\$215,125

Parks & Facility Services

The Parks and Facility Services Division is responsible for the maintenance, repair, and general upkeep of all Park District properties, as well as the coordination and execution of in-house and contractual projects throughout the Park District. Staffing levels are a reflection of the Division's commitment to accommodate changing community needs. The Parks and Facility Services Division strives to meet these needs with in-house staff at significant cost savings and improved efficiency. Parks and Facility Services is served by twenty-nine full-time staff and will be supplemented with part-time seasonal staff as needed.

Goal

To provide, maintain, and construct clean, safe, and well-maintained parks and facilities that remain open for all residents and guests.

COVID-19 Operational Impacts on Parks & Facility Services

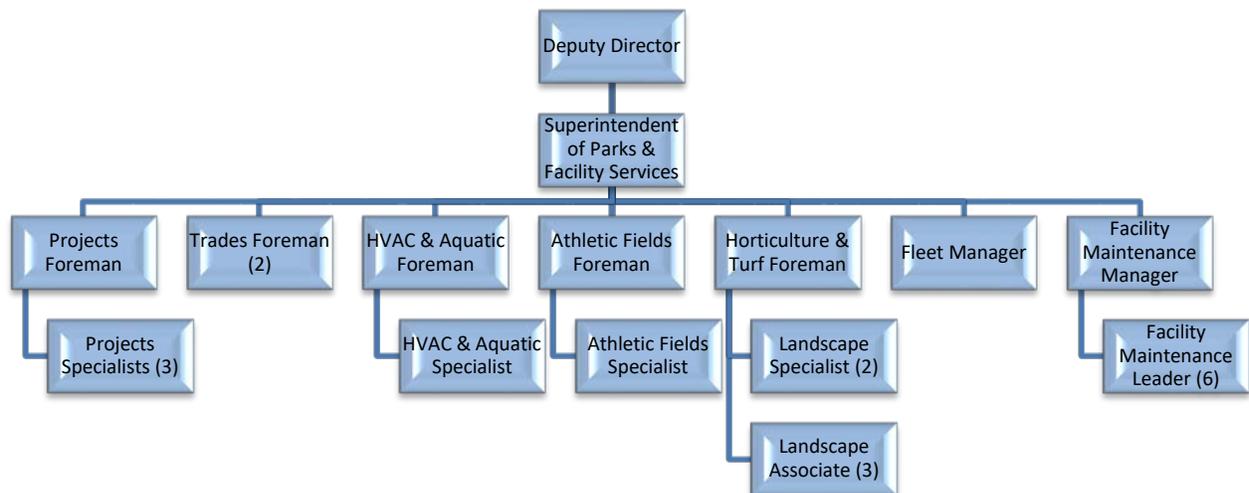
The staff of the Parks and Facility Services Division are the District's essential employees during the COVID-19 pandemic. Due to the importance of their work, park and facility service operations continued all through 2020, and will continue in the same manner 2021.

For 2021 the District will continue to operate and maintain the parks at a caretaker level. This means the parks will be kept safe, clean, and functional, but will not have some of the non-necessary items such as annual flowers, and other landscaping amenities. The reason for this is to be strong stewards of the taxpayer's dollars and to be able to allocate resources towards cleaning and addressing the COVID-19 pandemic requirements.

In addition to the maintenance of parks and facilities, the Parks and Facility Services Division will also construct a new playground at Childerley Park and another new playground at Avalon Sienna. The Childerley Park playground will be part of a park renovation project. The playground at Avalon Sienna is being constructed as part of an intergovernmental agreement with the Village of Wheeling.

Also new for 2021, due to the COVID-19 pandemic, facility maintenance operations will be consolidated district-wide as the maintenance and upkeep of Chevy Chase Country Club will be fully integrated into the Parks and Facility Services division.

2021 Staffing



Marketing & Communications

The Marketing & Communications Division is responsible for the marketing and promotions for the District while focusing primarily on the Park and Recreation Departments and Chevy Chase & Rob Roy programs, parks, facilities, and other offerings. This division is responsible for leading an aggressive public relations campaign in accordance with the Mission and Vision of the Park District. For 2021 Marketing & Communications is served by one (1) Superintendent of Marketing & Communications.

Goal

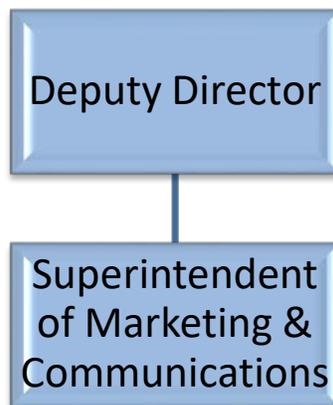
To continue the highest of quality communication materials through new electronic mediums. Program guides, newsletters, and other traditional paper communications will switch to full electronic communications. After the initial learning curve, this change will come at significant costs savings and increased efficiencies for both guests and staff.

COVID-19 Impacts on Marketing & Communications

Marketing & Communications will operate significantly different in 2021. Due to the COVID-19 pandemic communication has become almost totally electronic. Very little information is being distributed to guests with paper products. Email blasts, electronic newsletters, websites, social media, video, and other digital media platforms are becoming the preferred and most effective way to communicate with guests.

Due to this change, the Marketing & Communications budget has been significantly reduced as the expenses for printing and paper have been eliminated. In 2020 the Districtwide Marketing & Communications budget, not counting staff costs, was \$333,868. For 2021 that number has been reduced by 48% to \$172,032. This is a large reduction in cost while maintaining a comparable level of communication products; albeit digital.

2021 Staffing



Finance Services

The Finance Services division is a support mechanism for the entire Agency. Financial stability is imperative in order to maintain existing assets, provide services, and invest in future opportunities. The area has made a commitment toward continuously improving processes and systems for core services. This initiative is supported throughout the organization, including developing administrative policies and procedures reflecting today's operation.

Common support tasks representative of this area are accounting functions; including accounts payable, payroll, cash receipts and accounts receivable. Additionally compiling the tax levy, annual budget, annual financial audit, purchase card program management, bank statement reconciliation, and computer software subject matter expert. Cash control policies and procedures for the District are also a vital function. For 2021 the Finance Division is served by one (1) Superintendent of Finance and one (1) bookkeeper who splits time with Chevy Chase Country Club operations)

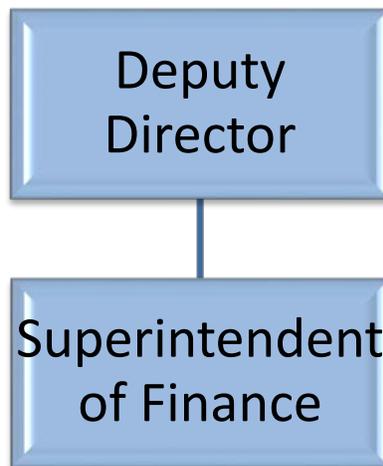
Goal

To continue to support operations and manage District finances to provide the financial flexibility necessary during the COVID-19 pandemic.

COVID-19 Impacts on Finance Services

Budgetary impacts to finance services due to COVID -19 are minimal. Other than learning and adapting to new operational changes, the finance services area continues to operate at the status quo.

2021 Staffing

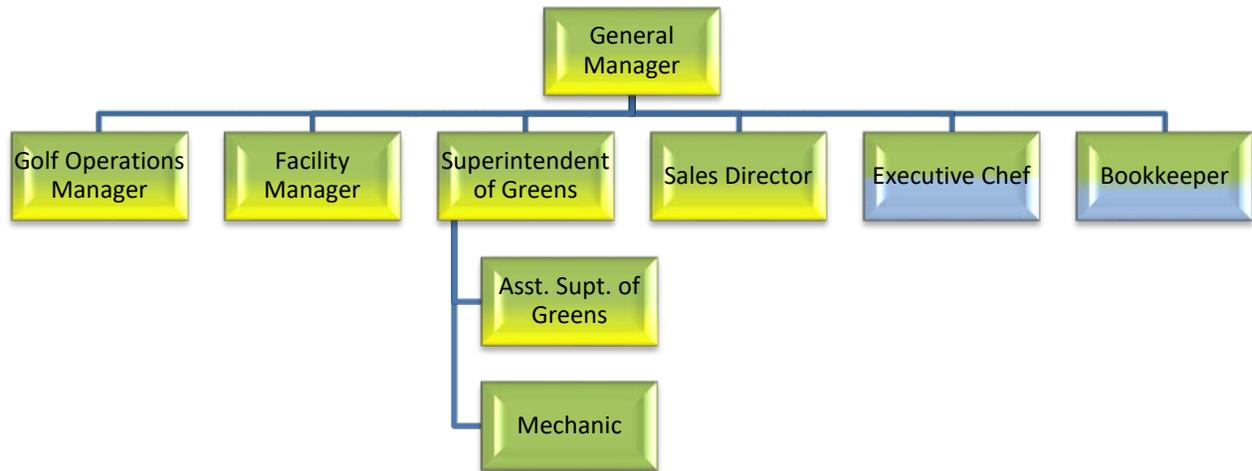


Chevy Chase Country Club

Chevy Chase Country Club has been owned and managed by the Wheeling Park District since 1977. It is situated on 126 acres in unincorporated Lake County, 27 miles northwest of downtown Chicago. The Clubhouse is an expansive 34,690 square foot facility with an 18-hole Championship golf course on the west side of the property.

The business unit is operated as an enterprise fund, comprised of two divisions – Chevy Chase Food & Beverage Operations and Traditions at Chevy Chase Golf Course.

2021 Staffing



Chevy Chase Food & Beverage Operations

Event and corporate guests have the option of holding events in the newly renovated Devonshire Room, which now seats 250, or the Grand Ballroom which accommodates seating up to 500. Both of these event rooms have their own built-in bars and bridal suites. The Grand Ballroom can provide private patio seating for open air functions of up to 300 guests, while the new Devonshire Room patio provides seating for up to 60 guests.

Goal

To maximize the involvement and participation for a multitude of events or activities during the Phase 4 Guidelines. Although the Phase 4 Guidelines have several restrictions, staff will offer other, innovative ideas for clients in order to make their event as memorable as possible. The 2021 projections are as follows:

Weddings	25
Social	65
Corporate	15
Total Events	100
Total Guests	4,170

Target Market

The target market for Chevy Chase Food & Beverage are Events (weddings, anniversaries, bar mitzvah, showers, golf outings) for guests ranging 50 – 500 and corporate events (meetings,

trainings, presentations) for guests ranging 10 – 700. The events are drawn from a large geographical area that encompasses the vast majority of northern Illinois and southern Wisconsin.

COVID-19 Operational Impacts on Food & Beverage Operations

2021 will be a challenging year for Chevy Chase Country Club, as the COVID- 19 Pandemic has caused several restrictions. These restrictions will have a severe effect on F&B operations in 2021. Chevy Chase has forecasted its business model under Phase 4 Guidelines under the direction of IDCEO. These restrictions include:

- The lesser of a 50 person guest count or 50% of the room’s capacity for events and banquets
- No dance floors
- Several other mandates such as wearing masks at all times except when eating or drinking, and many touch points at tables being removed.

These restrictions will cause a severe burden for Food and Beverage events in 2021. Chevy Chase Country Club historically averages 145 guests per wedding in the Devonshire Room and 220 guests in the Grand Ball Room. With the limited capacities allowed during the pandemic, 90% of weddings, corporate meetings and other larger events will choose to cancel or postpone their functions.

2021 Budget Overview CCCC Food & Beverage

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	\$3,538,980	\$3,971,167	\$3,794,612	\$4,282,653	\$4,003,983	\$525,366	\$452,736
Expenditures	\$2,220,714	\$2,314,754	\$2,339,147	\$2,574,763	\$2,424,341	\$672,172	\$445,283
Net	\$1,318,266	\$1,656,413	\$1,455,465	\$1,707,890	\$1,579,642	-\$146,806	\$7,453

Traditions at Chevy Chase Golf Course

Traditions at Chevy Chase is an award winning 18-hole Championship golf course situated on 126 acres in unincorporated Lake County. The golf course includes 20 green complexes, 65 teeing grounds, 43 bunkers, 40 acres of bent grass fairways, and 70 acres of bluegrass rough.

Goal

To provide an enjoyable round of golf at a caretaker level with quality, customer service while producing 31,700 total rounds.

Target Market

The Target market for Traditions at Chevy Chase is predominantly golfers within a 15-mile radius of the course. The typical Traditions golfer is an experienced golfer who plays regularly and appreciates a well-manicured, championship level course. In addition to individual players, the course also markets to groups for outings and league play.

COVID-19 Operational Impacts on Traditions at Chevy Chase

Under Phase 4 guidelines, it is anticipated that golf will have a solid season in 2021. The plan is to move forward with in house events, golf outings, full beverage cart service, and indoor dining in the Gable Room while following all IDCEO guidelines. Golf Course Maintenance will continue to provide playing conditions at a caretaker level while being prepared for the ever-changing environment and weather patterns.

2021 Budget Overview CCCC Golf

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	\$1,661,384	\$1,209,738	\$1,498,389	\$1,067,219	\$1,370,496	\$1,075,088	\$1,229,889
Expenditures	\$1,091,986	\$997,176	\$1,054,837	\$997,751	\$1,110,728	\$816,574	\$851,269
Net	\$569,398	\$212,562	\$443,552	\$69,468	\$259,768	\$258,514	\$378,620

Rob Roy Golf Course & Banquets

Rob Roy Golf and Banquets is owned by the River Trails Park District and has been under management from the Wheeling Park District since December of 2019. The golf course is situated at 500 E Camp McDonald Drive in Prospect Heights and the Woodlands Driving Range is at 1500 E Euclid Ave in Mount Prospect. The Clubhouse consists of a recently renovated banquet room along with the 10th Hole Bar and Grill that holds indoor dining and private events.

Rob Roy Golf Course

The Rob Roy Golf Course is a 9-hole, championship golf course that is playable for all different levels of experience. The Woodlands Driving Range is an offsite lighted driving range and practice facility that holds 35 hitting bays and practice putting and chipping area. The driving range also is a facility where golf lessons and camps are held.

Goal

To provide an enjoyable round of golf at a care taker level with quality, customer service while producing 21,451 rounds of play.

Target Market

The target market for Rob Roy is predominantly golfers within a 15-mile radius of the course. The typical golfer is a beginner who plays a couple times per year and Rob Roy residents who are looking to get out for a relaxing 9-hole golf experience. In addition to individual players, the course also markets to groups for outings and league play.

COVID-19 Operational Impacts on Golf Operations

Under Phase 4 guidelines, it is anticipated that golf will have another busy year in 2021. The plan is to move forward with in-house events, golf outings, beverage cart service, and indoor dining in the 10th Hole Bar and Grill while following all IDCEO guidelines. Golf Course Maintenance will continue to provide playing conditions at a caretaker level.

2021 Budget Overview Rob Roy Golf

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	n/a	n/a	n/a	n/a	\$521,744	\$450,158	\$521,230
Expenditures	n/a	n/a	n/a	n/a	\$286,015	\$214,831	\$280,271
Net	n/a	n/a	n/a	n/a	\$235,729	\$235,327	\$240,959

Rob Roy Food & Beverage

Event and corporate guests have the option of holding events in the newly renovated Banquet Room, which seats 150 guests, or the 10th Hole Bar and Grill which accommodates up to 100. The Banquet Room is strictly used for events while the 10th Hole Bar and Grill offers dining for the public and private room rentals.

Goal

To maximize the opportunity for a number of events and activities under Phase 4 Guidelines.

Although Phase 4 Guidelines have several restrictions, staff will offer innovative ideas to guests to make their event as enjoyable as possible. The 2021 projections are as follows:

Weddings	10
Social	28

Total Events	38
Total Guests	1560

Target Market

The target market for Rob Roy Food & Beverage are events (weddings, anniversaries, bar mitzvah, showers, golf outings) and corporate events (meetings, trainings, presentations) for guests ranging 10-250

COVID-19 Operational Impacts on Food & Beverage Operations

2021 will be a challenging year for all indoor food & beverage operations, as COVID- 19 has caused several restrictions. Even with these restrictions, Rob Roy food & beverage operations has opportunities based on its guest capacity and availability. With a full event schedule for at Chevy Chase Country Club, staff will recommend Rob Roy Banquets as an option for potential weddings and events. Rob Roy will also host small in-house events marketing those to the general public. Rob Roy forecasted its business model under Phase 4 Guidelines under the direction of IDCEO.

2021 Budget Overview Rob Roy Food & Beverage

	2018 Budget	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Projection	2021 Proposed Budget
Revenue	n/a	n/a	n/a	n/a	\$375,962	\$14,032	\$123,333
Expenditures	n/a	n/a	n/a	n/a	\$339,156	\$59,244	\$137,650
Net	n/a	n/a	n/a	n/a	\$36,806	-\$45,212	-\$14,317

2021 Proposed Budget Summary

For all funds, total budgeted revenues – excluding transfers – are expected to total \$15,909,902. The proposed budget request reflects that expenditures – excluding transfers - for all funds will total \$14,808,686. The end result is a budgeted surplus of \$1,101,216

Property Tax Revenue

The proposed 2020 tax levy, excluding Bond & Interest, is based on an increase of 2.3%, which is equal to the rise in the Consumer Price Index. The Agency anticipates and budgets approximately 97% of the levy will be collectible.

The estimated Equalized Assessed Valuation (EAV) is \$1,189,465,400; however, the EAV is still subject to the multiplier. A declining multiplier has a direct, negative impact on the District's Special Populations tax levy amount. Fortunately, declining EAV does not have a negative impact on tax levy amounts in remaining funds due to the District being under the maximum allowable rate in those funds having a maximum rate. 2020 is not a reassessment year, but the county has indicated they will reassess all property due to the COVID-19 pandemic.

Fund Balance Targets

As previously stated, the tax levy was prepared with the Fund Balance Policy in mind. The Fund Balance Policy, which was approved by the Board of Commissioners in fall 2006 and revised in 2011, set targets for fund balances as a percentage of expenses. Fund balance target projections at December 31, 2020, will be as follows:

<u>Fund</u>	<u>2020 Projection</u>	<u>2021 Budget</u>	<u>Policy Target</u>
Corporate	29.16%	29.58%	25 to 33%
IMRF	50.80%	45.30%	25%
FICA	83.20%	48.41%	25%
Recreation	37.00%	25.68%	20% (minimum)
Museum	41.51%	29.12%	25%
Paving & Lighting	14.72%	31.58%	25%
Police	195.53%	39.73%	25%
Special Pops	198.95%	196.17%	5%
Audit	15.76%	23.59%	25%
Tort	29.84%	28.65%	25%
Bond & Interest	10.21%	19.95%	5%
Bond & Interest-2010 ARS	n/a	n/a	n/a
Capital Projects (Other)	n/a	n/a	n/a
Capital Projects (Bonds)	n/a	n/a	n/a
Chevy Chase	41.58%	18.03%	35%

Debt Service

2021 debt for the Wheeling Park District will be the issue related to the 2020 rollover debt, the 2020 debt that was issued to refund the Build America Bond debt from 2010 at a cost saving of \$876,802, the Chevy Chase Country Club Addition and Renovation Project (Phase I) debt from 2014, and the Community Recreation Center Renovation and Expansion Project debt from 2018. As stated in the Comprehensive Annual Financial Report (CAFR), the District is carrying 2.38% of its legal debt limit. The District has achieved its goal of shortening the maturities of its annual rollover debt to a one-year maturity schedule and is able to max out the full Debt Service Extension Base amount.

Economic Outlook

To protect the financial health of the District, staff monitors economic trends and the leading economic indicators to understand their impact on long-term financial strategies. Reports from the U.S. Commerce Department, the Federal Reserve Bank (the Fed), Kiplinger, and local reports from financial analysts, such as PMA Financial Network, help provide economic forecasts based on indicators.

For 2021, forecasters predict the economy will still continue to be severely impacted by the COVID-19 pandemic. There is no area of the economy that is not directly impacted by the pandemic and future forecasts are dependent on the status of the COVID-19 virus.

Revenue and Expenditure Analysis

As the 2021 Budget was prepared, acknowledgement was given to historical activity. However, a greater emphasis was placed on the impact of COVID-19.

Fund Analysis – Revenue

	Revenue Analysis				
	Actual 2019	Budget 2020	Proposed 2021	Difference 2021 vs. 2020	% Difference
Corporate Fund	\$3,803,045	\$3,571,300	\$3,607,234	\$35,934	1%
Recreation Fund	\$5,746,841	\$6,006,764	\$5,203,445	(\$803,319)	-13%
Museum Fund	\$56,056	\$63,374	\$51,147	(\$12,227)	-19%
IMRF	\$283,673	\$442,174	\$277,622	(\$182,293)	-41%
FICA	\$432,409	\$524,461	\$259,881	(\$246,839)	-47%
Paving & Lighting Fund	\$24,335	\$6,790	\$32,116	\$25,326	373%
Police Fund	\$27,671	\$40,741	\$7,137	(\$33,604)	-82%
Special Populations Fund	\$383,623	\$452,500	\$475,500	\$23,000	5%
Audit Fund	\$47,909	\$56,584	\$58,284	\$1,700	3%
Tort Fund	\$421,314	\$451,838	\$448,824	(\$3,014)	-1%
Chevy Chase Country Club Fund	\$5,587,674	\$5,629,698	\$1,887,977	(\$3,741,721)	-66%
Chevy Chase / Rob Roy	\$0	\$897,706	\$644,563	(\$253,143)	-28%
Subtotal w/o Debt Service and Capital	\$16,814,550	\$18,143,930	\$12,953,730	(\$5,190,200)	-29%
Bond & Interest Fund	\$1,357,044	\$1,410,803	\$1,443,252	\$32,449	2%
Capital Projects Fund (Other)	\$2,320,674	\$2,259,295	\$2,440,000	\$180,705	8%

Capital Projects Fund (Bonds)	\$1,375,000	\$1,375,000	\$1,415,000	\$40,000	3%
ARS Series 2010 Debt Service	\$794,173	\$790,498	\$0	(\$790,498)	-100%
Total Budget	\$22,661,441	\$23,979,526	\$18,251,982	(\$5,727,544)	-24%

Fund Analysis – Expenses

	Expenditure Analysis				
	Actual 2019	Budget 2020	Proposed 2021	Difference 2021 vs. 2020	% Difference
Corporate Fund	\$3,798,666	\$3,565,680	\$3,558,827	(\$6,853)	0%
Recreation Fund	\$5,735,347	\$5,985,805	\$5,190,995	(\$794,810)	-13%
Museum Fund	\$54,436	\$60,022	\$56,827	(\$3,195)	-5%
IMRF Fund	\$315,623	\$392,554	\$286,066	(\$106,488)	-27%
FICA Fund	\$460,179	\$529,386	\$376,986	(\$152,400)	-29%
Paving & Lighting Fund	\$10,603	\$30,000	\$30,000	\$0	0%
Police Fund	\$41,629	\$49,435	\$35,684	(\$13,751)	-28%
Special Populations Fund	\$242,022	\$403,189	\$330,995	(\$72,194)	-18%
Audit Fund	\$50,446	\$52,678	\$53,775	\$1,097	2%
Tort Fund	\$449,832	\$443,096	\$445,038	\$1,942	0%
Chevy Chase Country Club Fund	\$5,409,446	\$5,498,352	\$2,674,957	(\$2,823,395)	-51%
Chevy Chase / Rob Roy	\$0	\$897,706	\$644,563	(\$253,143)	-28%
Subtotal w/o Debt Service and Capital	\$16,568,229	\$17,907,903	\$13,684,713	(\$4,223,190)	-24%
Bond & Interest Fund	\$1,383,120	\$1,399,597	\$1,787,716	\$388,119	28%
ARS Series 2010 Debt Service	\$794,173	\$790,498	\$0	(\$790,498)	-100%
Capital Projects Fund (Other)	\$8,549,907	\$696,000	\$1,040,800	\$344,800	50%
Capital Projects Fund (Bonds)	\$1,752,424	\$859,253	\$694,300	(\$164,953)	-19%
Total Budget	\$29,047,851	\$21,653,251	\$17,207,529	(\$4,445,722)	-21%

Capital Expenditures

The 2021 Capital Budget is representative of planned capital expenditures from the current Capital Replacement and Improvement Plan (CRIP). The 2021-2025 CRIP was approved by the Board on October 6, 2020.

In 2021, budgeted capital expenditures for the District total \$1,830,600. Of this budgeted amount the largest outlay is for the Childerley Park Renovation. This park renovation is in accordance with the District's Park Improvement Plan schedule.

Below is a high level summary of 2021 capital expenditures and the areas for which they are budgeted.

<u>Capital Area</u>	<u>Amount</u>	<u>%</u>
Land Improvements	\$1,083,500	59%
Building Improvements	\$490,800	27%
Equipment	\$256,300	14%
TOTAL	\$1,830,600	

The Land Improvements is associated with the park improvements projects at Childerley Park, Traditions at Chevy Chase, Avalon Sienna, and playground safety service replacements.

The Building Improvements include roof work at CRC and Chevy Chase, a Family Aquatic Center pool heater, and ADA improvements.

Equipment expenses include new equipment for the CRC and Family Aquatic Center shade sails.

Conclusion

The Wheeling Park District 2021 Budget is conservative, cautious, and projected based on the Phase 4 operations in the Restore Illinois plan. Even with these limitations staff is optimistic that the District will continue to be able to meet its annual debt burden. It is also expected that the District will transfer resources to the Capital Projects Fund as it moves forward on its five-year plan developed in fall 2013 and subsequently updated annually.

The District strives to generate sources of revenue required to provide memorable experiences in parks and recreation. The 2021 Budget reflects the objective of efficiently executing Strategic Plan Initiatives, which assists in maximizing the Park District's return on investment. The spending on park and recreation services equates to \$345 for each of the 42,800 residents the Wheeling Park District serves.

The level of non-tax resources generated by the District is critical, as the Park District would never be able to offer programs or services, or operate its facilities, with tax support alone. The District has historically been able to keep its dependence on property-tax revenue to less than 40%. However, the ability to do this in 2021 will be severely limited due to the COVID-19 pandemic. In spite of this pandemic, given the prudent and conservative fiscal planning in previous years, the District is positioned well to handle the financial impacts in 2021 affecting the revenue generating operations.

Finally, as this 2021 Budget is reviewed, note that should there be significant changes related to the COVID-19 pandemic, the District may need to amend the budget in 2021 to account for those changes.

As has been stated throughout this document, the proposed 2021 Budget reflects a strategy for surviving through the COVID-19 pandemic. Board and staff should be mindful that this is a product of the importance the District places on the balance between maintaining existing assets and investing in capital improvements. This allows the Park District to continue to meet park and recreation needs and capitalize on future opportunities. For 2021, the Park District continues to work towards its vision of **becoming the provider of choice in parks and recreation within the communities that it serves.**

The entire staff should be recognized for its contribution to this budget process. Staff's knowledge and expertise were invaluable in ensuring that the budget reflects the needs of the guests that the Park District serves, while maximizing resources to their fullest potential.

Staff looks forward to discussion during the budget presentation that is scheduled for November 10, 2020. Should any Board member wish to discuss any of the information provided in this document prior to the Budget meeting, please feel free to contact Jan Buchs, Executive Director