

The Budget Workshop Meeting of the Board of Park Commissioners was called to order by President Patinkin at 6:38 p.m. Attendance was taken and the following were:

Present: Brown, Caron, Cohen, Patinkin, Serota (5)
Absent: None (0)

And there was a quorum in attendance. Also in attendance was Jeff Nehila, Secretary/Director; Jeff Harvey, Jay Zahn, Laura McCarty, Tony Korzyniewski, Jason Mannina, Sherry Prause, staff members.

Matters from the Public

No members of the public were present at the meeting.

Vice-President Caron on behalf of the entire board, expressed their appreciation to the entire staff for a phenomenal job this year.

Fiscal Year 2022 Proposed Budget Review

The proposed FY 2022 budget will display a continuance of conservative revenue projections and closely monitored spending for the upcoming fiscal year. As the COVID-19 pandemic is still a determinant in consumer choices, staff has been challenged to forecast participation levels in many programs based on the district remaining in Phase 5 of the Restore Illinois Plan with an anticipated hesitancy from some consumers to resume activity as it was in pre-pandemic times. As a result, this may have been one of the most challenging budget preparation processes staff has experienced. The uncertainties of resuming pre-pandemic activity, the balancing of deferrals and execution of capital projects and completing projects that are priorities have all been factored in the development of the budget. The budget does contain a wide array of projects, additional services and a net gain of one Full-time position.

When reviewing the proposed budget, actual revenues and expenses from 2019 and 2020 and projected revenues and expenses from the 2021 budget were utilized for some guidance. As we all know, those years have had dramatically different year-end results. Variance reports this year, because of the many fluctuations between the 2021 end of year projections and the 2022 budgets, were established at a \$20,000 and 20% threshold. There are also numerous line items that fall under those thresholds that variances are provided for your information. Additionally, within the proposed budget are changes to line items in the majority of the funds, such as Professional Services/Consulting, to provide a more consistent and uniform approach in budgeting and monitoring.

Staff opened the discussion on the proposed FY2022 budget by review of district wide summaries, schedules and charts including the following:

- A. Revenue and Expense Totals by Fund with Fund Balances
- B. Governmental Funds-Combined Summary
- C. General & Administration Allocation and Parks Maintenance Charges
- D. Capital Replacement Schedules in all Budget Areas

Also included as appendices were the Salary and Wage Scales and updated Organizational Chart.

Staff presented the proposed 2022 budget by fund:

1. General Fund/Corporate
 - a. Fund Summary
 - b. #12 Communications
 - c. #10 General Administration
 - d. #11 Park Services

2. #20 Golf Operations
 - a. Fund Summary
 - b. Course Operations
 - c. Clubhouse Operations

3. #60 Recreation Services Fund
 - a. Fund Summary
 - b. Administration
 - c. Swimming Pools
 - d. Sachs Recreation Center
 - e. Jewett Park Community Center
 - f. Patty Turner Center
 - g. District Wide General Programming

4. Special Funds
 - a. #84 Social Security
 - b. #85 Special Recreation
 - c. #86 IMRF
 - d. #87 Liability Insurance
 - e. #89 Debt Service
 - f. #90 Capital Projects

Corporate Fund

The Corporate Fund, commonly referred to as the General Fund, covers the majority of the district's administrative costs including administrative personnel, legal fees, office supplies, training, marketing and promotion and information technology. The fund also covers the district's Park Department operations. Other expenditures have historically included some capital projects for the entire district's parks and facilities, facility repairs and maintenance and fleet replacement. Revenues received for this fund are primarily tax dollars, grants and local reimbursements for joint projects and services. Within the proposed 2022 budget some of the expenses are:

- Continued but reduced costs for COVID-19 related services and supplies.
- The district's 5-year IGA with D109 began in 2021 with a larger annual contribution which will go towards the Caruso Auditorium renovation and 2 playground replacements. This annual

allotment may decrease if the School District opts for a smaller scope of the auditorium renovation.

- The replacement of the Keller Park Playground and repaving of the trail through the park are included in the budget. The district will apply for an IDNR grant to possibly help cover the cost of the trail renovation.
- A number of HVAC and mechanical related projects.
- A number of park and facility maintenance items.
- Consultant fees for the NW Quadrant, demographic studies and other potential studies.
- Resuming the contribution towards bunker/drainage projects at the golf course. There are only 2 holes remaining which will be completed in 2022.

Commissioners asked if we would be switching over to electric vehicles. Staff responded that the change to electric vehicles will probably start taking place in 3-4 years.

Golf Course Fund

The Deerfield Golf Club offers many amenities which include an 18-hole course, a learning center/driving range, a Pro Shop and a Restaurant. The course is dependent on revenues generated to cover its operational expenses and some capital projects and equipment. The district's Corporate Fund has also contributed towards significant capital projects which have centered around renovating 1-2 holes per year for improved drainage and playability. In 2020, instead of hole renovations, the irrigation pump system was replaced with funding assistance from the Corporate Fund. In 2021, no renovations were budgeted for through the Corporate Fund as part of the district wide capital project deferral program.

As golf has realized an increase in play over the past few years, the golf course has been successful in covering its costs and generating net revenue. This movement was especially realized in 2021. Despite that success, the 2022 budget is conservatively projecting revenues. Noteworthy is that, although the revenue projections are conservative, the course has positioned itself to cover a few more expenses in 2022. These include:

- The start of a 5-year golf cart lease program
- HVAC replacements
- Purchases of a fairway mower and a sprayer
- An irrigation well retrofit

The one change in organizational structure is the conversion of a Regular Part Time position to a Regular Full Time position. The Part Time position has historically worked 40 plus hours per week. The conversion also creates a more definite succession plan within the course's operations.

Commissioners asked about the money budgeted for HVAC. Staff responded that we now have a more updated plan to do necessary replacements and maintenance on the units.

Commissioners asked why there was a large percentage increase in Equipment Rental. Staff responded that is for carpet cleaning machine rentals. The services we used in the past were costly and we will have the manpower and time to do it in-house.

Commissioners asked about the G & A allocations dropping off over the next few years. Staff responded that the change is just to try to be consistent throughout the district.

Commissioners asked what the difference is between property rentals and range rentals. Staff responded that we have an agreement with Golf Practice that is a property rental that designates space on the range and the others without designated space are Range Rentals.

Recreation Fund

The Recreation Fund covers the majority of the Recreation Department's administrative costs including administrative personnel, program supplies and equipment, training and education and contractual agreements. The fund also covers the operational costs of both outdoor pools including some capital projects, the Sachs Recreation Center operations, the district Preschool program and the Patty Turner Center operations. In addition, the fund covers all general recreation, athletics, summer camps, arts and enrichment, sponsored organizations such as the community band and Coho swim. Revenues received for this fund are generated from tax dollars, program, facility and user fees and contractual programs.

The proposed 2022 budget was developed for being in Phase 5 of the Restore Illinois Plan. The revenue projections are still on the conservative side. As we have experienced, some but not all, consumers have been anxious to resume some activities prior to the pandemic. The budget also includes a staffing and organizational change to provide more opportunities to add to recreation programming and services. The change revolved around the splitting of the Cultural Arts/Aquatics Supervisor into an Aquatics Supervisor position and a Cultural Arts/Special Events Coordinator. This split will enable the district to have one staff member be responsible for all district related aquatics and one to focus on growing the cultural arts and special events programs within the district. The Cultural Arts/ Special Events position will generate new revenues that will, at a minimum, cover the cost of the position in 2022. The other related change is the reduction of one of the Coho Full Time coaching positions to a Part Time position.

Other noteworthy informational points within the Recreation Budget include:

- The summer day camp program and pool operations reflect full operational seasons and include fee increases to help offset the continue wage increases of seasonal employees.
- The Patty Turner Center will continue to offer virtual program options and will focus on offering safe on-site program options to encourage members to return to the center.
- The indoor tennis program will see continued growth at the Sachs Recreation Center.
- The Sachs budget includes necessary mechanical related capital project items as well as an infusion of additional dollars for new fitness equipment.
- The North Shore Rhythmic Gymnastics and Chicago Sky partnership leases will expire in 2022 and we will work towards extending those agreements.

Commissioners asked if we have any idea what the matrix for the mask mandate is going to be. Staff responded that officials aren't giving any indication that the mandate will end any time soon.

Commissioners asked why there is no program revenue or salaries at Deerspring. Staff responded that we do not offer any programs at Deerspring.

Commissioners asked what the Other Revenue under Patty Turner Center is. Staff responded that it is the reimbursement from the Village of Deerfield.

Commissioners asked why there are new GL codes for building maintenance, equipment maintenance, etc. at SRC. Staff responded that again the changes are about consistency throughout the district.

Commissioners asked what staff would consider when preparing fee increases at Sachs Recreation Center for the spring. Staff responded that they will present considerations to the Recreation Center Advisory Committee for discussion.

Commissioners asked why the drop in revenue for Pegasus. Staff responded that line item is for the off-season contractual classes that Pegasus teaches at Sachs.

Commissioners commented that staff did a great job in making the budget format consistent.

Special Recreation Fund

The Special Recreation Fund covers a multitude of expenses related to services for persons with special needs. These costs include a member agency contribution to the Northern Suburban Special Recreation Association for operations, costs relating to inclusion staff and accommodations and ADA accessibility projects for physical improvements to parks and facilities. The fund is supported in whole with tax dollars that are outside of the aggregate for which the district levies. The proposed 2022 tax levy includes the continuance of levying for the maximum allowance of taxing authority permitted by the district.

Commissioners asked if there are specific ADA projects outlined. Staff responded that the district has an ADA Transition Plan which is a physical inspection of all of our facilities and parks that outlines the barriers and what the district can do to make things accessible. We typically put some dollars towards that each year, and we may contribute a certain % of capital projects that have accessibility improvements as well.

Motion made by Vice-President Caron, seconded by Treasurer Cohen, to adjourn the Budget Workshop Meeting at 9:23 p.m.

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November 29, 2021
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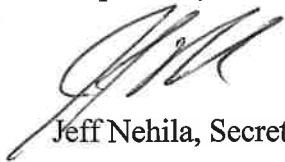
Roll call vote as follows:

AYES: Caron, Cohen, Brown, Serota, Patinkin (5)

NAYS: None (0)

Motion passed in a roll call vote.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "J. Nehila", written over the printed name.

Jeff Nehila, Secretary