

## Wheeling Park District

### **Mission Statement:**

To provide memorable experiences in parks & recreation that enrich our communities.



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### Wheeling Park District 2005 Board of Commissioners

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The 2005 Wheeling Park District Annual Report has been prepared to provide you, the Board of Commissioners and interested residents, a review of the past year. This report provides an overview of the Park District, highlights the accomplishments and challenges experienced in 2005, and discusses areas of operation, as well as each department within the Park District. Also, statistics and financial analyses are included from 2001, 2002, 2003, and 2004 for the purpose of comparing 2005 to previous years.

## I. DESCRIPTION OF OPERATIONS

The Wheeling Park District, incorporated in 1961, is located in northern Cook and southern Lake Counties, and is 27 miles northwest of downtown Chicago. The Park District serves a population of approximately 35,000 residents living within the Village of Wheeling and small portions of Prospect Heights, Buffalo Grove and Arlington Heights. It encompasses an area just over 8.5 square miles. The Park District is considered to be a primary government – providing a full range of recreation activities, public open space, recreational facilities, a full-service country club, and districtwide events for its communities.

The Park District is governed by an elected, seven-member board and operates under a Board-Manager form of government, with its primary purpose to provide parks and recreational opportunities to its residents. Services provided include recreation programs, park management, capital development, and general administration. The Park District manages 16 sites on approximately 260 acres. Recreational facilities operated by the Park District include ten parks, one outdoor aquatic center, one community recreation center, one indoor aquatic center, a fitness center, historical museum, two community gymnasiums (shared with School District #21), a championship-quality golf course and banquet facility, as well as a number of softball/baseball diamonds, football and soccer fields, playgrounds and picnic shelters.

## II. 2005 ACCOMPLISHMENTS

Revising the Park District’s mission statement and evaluating its communication efforts in 2004 was the genesis of a change process that continues to transform the Agency to function as a strategy-focused organization. In 2005, this process continued, increasing awareness of the Park District, and strengthening its purpose in the community. The key strategic initiatives are providing a clear course of direction for staff to follow to continue supporting the mission, and community members are beginning to respond positively to the aligned and communicated direction of the Park District. The Park District’s key strategic initiatives and desired outcomes include:

### **Key Initiatives**

Quality Guest Services & Experiences =  
 Internal Process & System Improvements =  
 Long-term Financial Strategies =  
 Community Relationships =  
 Continuous Learning Environment =

### **Outcomes**

Loyalty & Retention  
 Effectiveness & Efficiency  
 Financial Stability  
 Community Partnerships  
 Motivated & Knowledgeable  
 Employees

In 2005, all agency, department, individual goals and objectives were in alignment, focusing on providing memorable experiences in parks and recreation that enrich our communities, while establishing a framework for the Wheeling Park District 2006-2008 Strategic Plan.

### **Quality Guest Services & Experiences**

Goals and objectives accomplished in 2005 under this key initiative include:

- Continuously improved guest service delivery.
  - Developed quality standards for all full-time staff members.
  - Held trainings for full-time staff members on quality standards and expectations.
- Measured quality of Park District guest experiences.
  - Began work in evaluating current guest satisfaction systems.
  - Introduced a scorecard system to communicate results to staff in order to respond accordingly to exceed guest expectations.
- Maintained high quality standards established for District facilities and parks, while enhancing open space.
  - Designed a formal entrance sign and landscaping for Chevy Chase.
  - Updated Park District signage and facilities to reflect Park District logo.
  - Installed new playground at Chamber Park.
- Initiated a strategic planning process to develop a 2006-2008 Strategic Plan.
  - Held focus groups, stakeholder interviews and a public forum to identify communitywide parks and recreation needs, and perception of Park District service quality.
  - Conducted a Community Attitude and Interest Survey.
  - Identified issues facing the Park District, began prioritizing tasks to address in the Strategic Plan and began determining the Park District's Vision.

### **Internal Process & System Improvements**

Goals and objectives accomplished in 2005 under this key initiative include:

- Developed an effective and efficient purchasing system.
  - Purchasing policies were revised for efficiency and updated to meet recent changes in the Illinois Compiled State Statutes; Board approved and implementation occurred agencywide.
  - Introduced purchasing cards to provide a more effective purchasing system.
- Revised the Park District's budgeting process to streamline, simplify and expedite the recommended 2006 Budget for Board approval.
  - Prepared 2006 Budget for Board approval in order to have final adoption of the Budget and Appropriations Ordinance prior to FY2006.
- Successfully coordinated training and implemented the CLASS Recreation Software System.

## **Long-Term Financial Strategies**

Goals and objectives accomplished in 2005 under this key initiative include:

- Analyzed Park District's debt service to determine funding availability for capital replacement and improvements – 2006-2008.
  - Held Park Board workshops to establish fund-balance philosophies and future direction in funding Park District capital replacements and improvements.
- Received the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting for FY 2004.
- Applied for additional funding through available grant programs.
  - Submitted request for an OSLAD grant to acquire a ten-acre parcel of open space adjacent to existing Park District property.
  - Received a \$42,000 grant from the Illinois Clean Energy Community Foundation for energy-efficient lighting upgrades at the Community Recreation Center.

## **Community Relationships**

Goals and objectives accomplished in 2005 under this key initiative include:

- Developed a public process that ensured community involvement in park improvements.
  - Developed neighborhood interest and ownership in playground design of Chamber Park by holding listening sessions at the Park.
  - Included neighborhood input in determining playground design.
  - Provided communication to the neighborhood throughout the construction of the new playground.
- Continued to maintain and further develop a cooperative, working relationship with the Village of Wheeling (VOW).
  - Worked with VOW developing the design for an IDOT-approved, signalized intersection and shared-access road to both the Village Hall and Park District facilities.
  - Along with the VOW, participated in ongoing discussion exploring the potential use of Heritage Park, a portion of Village property and St. Joe's property for the purpose of flood control, as it relates to Levee 37.
  - Worked with VOW to consider relocating Village senior services into the Community Recreation Center, and moving Park District administrative offices within the new Village Hall.
- Maintained and explored new partnerships with adjacent Park Districts.
  - Explored potential for bicycle path and linkage with the Buffalo Grove Park District (BGPLD).
  - Worked with BGPLD to determine potential for future Intergovernmental Agreement opportunities.
  - Worked to improve Intergovernmental Agreement with Prospect Heights Park District for the purpose of Youth Soccer.

- Continued and developed relationships with legislators, other governmental agencies, community businesses, and service organizations, including school districts, library district, Chamber and Rotary.
  - Designated Park District representatives to participate and/or serve as liaisons to specific organizations.
  - Participated as a major partner in the School District No. 21 Initiative.
  - Worked with legislators to build support and approval for specific legislation affecting Park Districts.

### **Continuous Learning Environment**

Goals and objectives accomplished in 2005 under this key initiative include:

- Provided a mission-driven organization
  - Developed and gained Board approval of organizational values.
  - Conducted training for staff on organizational values and the expectations associated with focusing on values.
  - Included in the performance evaluation process methods to measure staff's ability to effectively contribute towards the mission and consistently practice organizational values.
- Provided career development and learning opportunities for staff members.
  - Developed Wheeling Park District University (WPDU) curriculum.
  - Communicated WPDU expectations to staff members.
  - Initiated program with great success in participation and improved results in safety practices throughout the Agency.

### **CorLands**

During the course of 2005, the Wheeling Park District began working with CorLands to assist in the Park District's pursuit of purchasing open space. The partnership between the Park District and CorLands allowed time for the Park District to submit for an OSLAD grant, while CorLands negotiated and performed work up to the point of acquisition of the property by CorLands, on the Park District's behalf. This proved to be a beneficial partnership in 2005, as work completed throughout the year looked to be favorable in securing the open space for the Wheeling Park District in 2006.

### **Chevy Chase Country Club**

After 18 months of negotiation, which moved to litigation in 2005, the Wheeling Park District and the Village of Buffalo Grove reached a settlement in the annexation dispute. Chevy Chase Clubhouse and the portion of golf course that were involuntary annexed by the Village of Buffalo Grove on March 16, 2004 were disconnected in October of 2005.

Additionally in 2005, the 94<sup>th</sup> General Assembly passed legislation that prohibits annexation of park district property by a municipality without the consent of the park district. This piece of legislation was given high priority by the Illinois Association of Park Districts and was respectfully presented to the 94<sup>th</sup> General Assembly, where it received outstanding support.

## **Community Attitude and Interest Survey**

A significant project was undertaken in 2005 that will assist in guiding the Park District's direction in determining future parks and recreation needs. Results of the survey are vital as the Park District begins to prepare its long-range plan and vision for the future. Staff found this project to be of great benefit and assistance in providing a better understanding of the park and recreation needs and desires of an ever-changing community.

# PLANNING & DEVELOPMENT

## I. 2005 ACCOMPLISHMENTS

At full staff in 2005, Planning and Development was extremely productive in addressing critical planning issues. Primary among these projects were the completion of the Community Attitude and Interest Survey, the preparation of an OSLAD Acquisition Grant application, development of a public process for playground design and development, a site plan for improvements to the Chevy Chase Country Club frontage, and developing a cooperative working relationship with the Village of Wheeling.

The following is a list of general tasks undertaken by Planning & Development in 2005:

- Provided general graphic assistance and research to all departments and divisions.
- Developed and implemented a landscape plan for the Chamber Park gazebo.
- Developed and implemented a redesign of the Family Aquatic Center sand play area.
- Developed a phased improvement plan for the drop-off and parking lot at Chevy Chase Country Club.
- Worked with FlowForms to replace the damaged waterfall at Husky Park.
- Developed and implemented a program to replace all park signs (including the CRC electronic message board) and banners with the new Park District logo.
- Participated in discussions with the Village of Wheeling and potential developers relative to the development of the Wickes property.
- Worked with the Village of Wheeling to revise the Open Space Overlay District text in Village Zoning Code.
- Met with representatives from School District 21 regarding shared park sites.
- Assisted in researching and obtaining documents pertinent to the forced annexation and subsequent disconnection of Chevy Chase Country Club.

### **Public Process for Playground Renovations**

As noted under Capital Projects, a new Chamber Park playground was constructed in the fall of 2005. The key to the success of the project was the process used to design and develop the new playground. By involving the neighborhood residents, staff created a public process, making the residents an integral part of the design. Staff will continue to utilize this process for the design and development of all parks and/or playgrounds scheduled for renovation.

### **Proposed Access Road for Park District/Municipal Complex**

In February 2005, staff officially presented a proposed shared-access road concept to a joint workshop of the Park District Board of Commissioners and the Village of Wheeling Trustees. This collaborative effort between the Park District and the Village of Wheeling was the first step in a series of potential improvements to Park District and Village adjoining properties, as well as the potential Town Center development. It has also helped foster a partnership and shared working relationship between the Wheeling Park District and the Village of Wheeling.

Construction documentation of the shared road and associated site improvements is currently underway.

### **OSLAD Grant Application**

Planning and Development prepared an OSLAD Grant Application in June 2005 to assist with the acquisition of a ten-acre parcel of land currently owned by St. Joseph the Worker Church, adjacent to Heritage Park. Staff also enlisted the expertise of CorLands to help in purchasing the property. Negotiations continued into 2006. As part of the grant application and potential expansion of Heritage Park, staff designed a conceptual plan to develop Heritage Park as a premier community park that will provide all Park District residents with the facilities they desire.

### **New Sign for Chevy Chase Country Club**

In response to the need to present an updated image and enhancement along Milwaukee Avenue, staff created a design concept for a proposed sign at Chevy Chase Country Club. The concept was approved by the Board at the September 20, 2005 meeting and bid documents were prepared in anticipation of spring 2006 construction.

## **II. CAPITAL PROJECTS**

### **Chamber Park Playground**

Over the course of August and early September, Park District staff constructed a new playground at Chamber Park. The playground, designed through a public process conducted in May and June, fits seamlessly with the character of Chamber Park and has become an overwhelming success in providing play value to the neighborhood park.

### **2005 Paving Program**

In September, Planning and Development prepared bid documents for sealcoating the pathways at four parks, the parking lot at one park, and the Chevy Chase cart paths and maintenance building. Bids came in well below the budgeted amount and work began in October 2005. The contractor had favorable weather and the work was subsequently completed by the end of the month.

In addition to the 2005 Paving Program, staff also completed portions of the 2004 Paving Program that were halted late in 2004 due to weather considerations.

# COMMUNITY RELATIONS

## I. DESCRIPTION OF AREA

In 2005, the Community Relations Manager reported to the Executive Director. The position focused on three major areas of responsibility: Districtwide Special Events, Sponsorship, and Community Relations. The primary goal of the Community Relations Manager in 2005 was to bring quality special events to the community, manage the sponsorship program, and increase the community's awareness of the Wheeling Park District.

The Community Relations Manager was supported by part-time staff who assisted with promotional efforts and special events.

## II. 2005 ACCOMPLISHMENTS

### Sponsorship Program

The corporate sponsorship program continued to evolve in 2005. Staff spent most of the year trying to work with previous sponsors and continue to maintain current sponsorship levels and partnerships. This task had mixed results. With the change in staff personnel, many of the relationships that were fostered over time were difficult to maintain and many organizations took this opportunity to withdraw from previous commitment levels. Sponsors continued to support events by providing cash, in-kind services, products, prizes, and other giveaways.

There were five events in which sponsorships were sold: Passport to the World, Scholarship Golf Outing, Summer Concert Series, Mud Volleyball Tournament, and 5K Run. In addition, American Bottling gave a cash and in-kind sponsorship contribution. The sponsors and their contributions are detailed below.

|                      | <u>2004</u> | <u>2005</u> |
|----------------------|-------------|-------------|
| Cash Sponsorship:    | \$44,477    | \$27,785    |
| In-Kind Sponsorship: | \$9,146     | \$14,319    |

Passport to the World – Color Signs, Daily Herald, Village of Wheeling, Reflejos

Scholarship Golf Outing – A.J. Services; Arlington Heights Ford; Century 21; Chicago Bagel and Bialy; Color Signs; Courtyard by Marriott; Culver's of Buffalo Grove; Custom Specialty Promotions; Design Perspectives; Excalibur Technology; Hallmark and Johnson Property Management; Hill Rawls Marketing Consultants, LLC; Lake Cook Distributors; Let's Go Play; Lohmann Golf Designs; Orange Crush LLC; Pactiv; Sente Rubel Bosman Lee Architects; Village of Wheeling; Wheeling Firefighters Association; Whisper Creek Golf Course; Wildcat Spur Club

Raffle Contributions: Two dozen bagels a month for one year, Sony LCD TV/CD kitchen clock radio, box of 12 Top Flite XL golf balls, Chicago Wolves backpack, 4 Slazenger golf shirts, Nike golf balls, Cubby Bear North gift certificate, 4 rounds of golf at Renwood Golf Course, 4 rounds of golf at Poplar Creek, 4 rounds

of golf at Arrowhead Golf Course, 4 rounds of golf at Schaumburg Golf Club, 4 rounds of golf at Traditions at Chevy Chase, 4 rounds of golf at Links and Tees, 4 rounds of golf at Whisper Creek Golf Course, 4 rounds of golf at Glenview Golf Club, a vehicle storage package, Titleist caddy bag, romance package at Courtyard by Marriott in Lincolnshire.

Summer Concert Series – Smith Family Construction

Mud Volleyball - Crown Trophy, The Woolenwear Company, Wa-Pa-Ghetti's Pizza

5K Run – Century 21 Real Estate Finders; Custom Specialty Promotions; Hill Rawls Marketing Consultants, LLC; Semeria Imports; Smith Family Construction; Trailwood Autobody; Village of Wheeling

### **Districtwide Special Events**

#### **Scholarship Golf Outing**

The 2005 Wheeling Park District Scholarship Golf Event was held on Thursday, August 4. The original date for the event was scheduled for June, but due to a large number of other golf outings during that time, staff moved the event to August. The event had a net gain of \$11,000. Much of the revenue generated was from 15 corporate sponsors. Chevy Chase Country Club hosted 20 foursomes of golfers and 2 individuals for dinner-only.

Raffle tickets were sold throughout the event and featured several donated prizes. The prizes ranged from restaurant gift certificates to foursomes at local golf courses. Participants took part in the scramble tournament and also competed for individual hole prizes. The silent auction and the caddy auction were new for 2005 and both were a success, as each generated additional revenue for the Scholarship Fund. The Caddy Auction brought in \$235, and the silent auction brought in \$1,236.

Signage for the event included tee signs, welcome banners, and sponsor thank-you signs. Promotion for the event was done through direct mailings to last year's participants, members of the frequent golfers' club, and registration flyers sent to local area businesses. The event was also promoted via the Village of Wheeling cable access station.

#### **Holiday Hunt**

The 2005 Holiday Hunt took place on Saturday, March 29, at three park locations. Staff set up an area of candy-filled eggs within the park and allowed kids to "hunt" for their eggs. The first hunt was held at 10 a.m. at Childerley Park, the second hunt was held at 11:30 a.m. at Chamber Park, and the third hunt was held at 1 p.m. at Horizon Park. Each hunt had various numbers of participants in attendance, with the hunt at Childerley drawing the largest crowd. Staff believes that weather was a major factor in attendance numbers, as the temperature got very cold as the day progressed. The drop in the thermometer mirrored the drop in attendance.

The Wheeling Jaycees again supported the event by providing volunteer support and snacks for the kids. Every child in attendance not only received a basket full of candy-filled eggs, but was also were treated to a snack of juice and cookies.

All three Wheeling Park District mascots were in attendance for each hunt, and were available for photos with the families in attendance.

### Cinco de Mayo

The 2005 Cinco de Mayo event was held on May 1 at Chamber Park. Staff had inflatable rides, concession items, children's games, and musical entertainment planned for the event. The activities were scheduled from noon – 3 p.m.

The event was held entirely outdoors and was at the mercy of the weather. At the start of the event the weather turned very bad and included cold temperatures, rain, and hail. The result of the weather caused staff to halt the activities and move indoors. After the weather failed to improve, staff cancelled the event.

For the future, staff believes that Chamber Park is the best place to host this event. Staff will continue to do so, but is limited to the constraints of the facility. All future Cinco de Mayo celebrations will continue to be outdoors and in May. Given those parameters, staff is aware that weather will always be the most dominant factor to the event's success.

### Halloween Hayrides

The 2005 Halloween Hayrides was a great success. For 2005 this was designated a districtwide event and was managed by the Special Events Committee, with guidance from the Chevy Chase staff. The event was scheduled on Friday, October 28, from 7 p.m. – 10 p.m. The night featured several activities for the participants. It began with a dinner buffet, set up in the Gable Room and the Devonshire West. After dinner, participants were able to take a hayride around the golf course that featured several "scare stations" throughout the course. Midway through the course, participants were treated to ghost stories and s'mores by a campfire. The hayride concluded with piñatas and movies in the Devonshire East and Gable Room.

This year's event far exceeded participation expectations. Over 250 people participated in the event. This number included a group from Indian Princesses, a birthday party, a school, and the general public.

Staff anticipates this event growing for the future and plans to build on the success of 2005's event.

### Sounds of Summer Concert Series

The Sounds of Summer Concert Series was held weekly on Wednesday nights at 7 p.m. beginning on July 6, and concluded August 10. Smith Family Construction was the sole sponsor of the event. The line-up for the six-week concert series featured many popular bands from around the Chicagoland area. The following bands performed at this year's concert series:

|         |                              |
|---------|------------------------------|
| 7/7/05  | The Only Sons                |
| 7/13/05 | British Export               |
| 7/20/05 | Jonathan Devin – New Country |
| 7/27/05 | Bopology                     |
| 8/3/05  | Roots Rock Society           |
| 8/10/05 | 215 West                     |

Signage for the event consisted of two concert series banners; one banner was displayed at the Aquatic Center throughout the summer, and the other banner was placed on the side of the

stage during each concert. The concerts were promoted through normal Wheeling Park District channels, such as program guides, marquee, and on-hold messaging system, as well as the Aquatic Center water bottles.

### Passport to the World

Passport to the World was held on February 27. This was the fourth year in a row that the Wheeling Park District has hosted this event. The event was well attended, as evidenced by the fact that 300 t-shirts were given out within the first hour, and there were people arriving as early as 11 a.m. All food vendors were housed in room 211 and sold their products for \$2. The Park District sold beverages, cotton candy and popcorn. Vendors present were: Wheeling Jaycees, the Human Rights Commission, *Reflejos*, *Daily Herald*, Culver's of Buffalo Grove, Indian Trails Public Library, Tobi Abrams, Danny Dogs, Wa-Pa-Ghetti's and SCORE!.

The event featured 6 crafters, 4 stage acts, roving entertainment, and 3 restaurants. Due to input from members, the Restaurant Row Hospitality Group stopped endorsement of the event, which hurt somewhat in securing participation. In addition to their oversized map of the world, Indian Trails Public Library also had games and contests that had a cultural component to them. There were also giant inflatables in the gym, and carnival games and contests for kids.

The entertainment was provided this year by the Ballet Folklorico, the Rebecca McCarty McDancers, Irish music from Pat Gaughan, and the Barefoot Hawaiians.

There were four sponsors in 2005: *Daily Herald*, Village of Wheeling, Color Signs, and *Reflejos*. The *Daily Herald* and *Reflejos* supplied advertising in their publications, Color Signs donated banners, and the Village of Wheeling provided cash contributions to cover 50% of direct costs.

Staff worked with the Village of Wheeling and the Human Rights Commission to obtain life-size pictures of people from various ethnic groups, and banners that promoted unity, diversity, understanding, etc. These items enhanced the environment and atmosphere of the event. The event was also promoted by the Village of Wheeling.

### Fall Fest

The Fall Fest was also held on September 18, and was preceded by the 5K. The event ran from noon to 3 p.m. and was free to the public. Activities for the event included a DJ, trackless train ride, inflatable rides, petting zoo, pony rides, hayrides, a balloon twister, face painters, stilt-walkers, and a rolling globe walking station. Tickets were sold for 50 cents for the hayrides, pony rides, and train rides. Concessions and food items were provided by Wa-Pa-Ghetti's, Culver's of Buffalo Grove, and Danny Dogs. The Park District also sold nachos and soda during the event.

## **Community Relations**

### Wheeling Rotary

Consistent with the Agency's goal of continuing to establish and improve partnerships with government organizations, corporate Wheeling, and other community groups, staff has committed time and effort in having a presence with the Wheeling Rotary. The Wheeling Park District has not had representation with the Rotary since 2003, and staff had heavily recruited to have representation.

In the fall of 2005, the Community Relations Manager became a member of Wheeling Rotary. Just prior to staff joining Rotary, but during the recruitment process, staff worked to get Rotary

to move its meeting location to Chevy Chase Country Club. These efforts were successful. The Wheeling Rotary now has a permanent meeting location in the Hunt Room. Wheeling Rotary meets weekly on Fridays at 12:15 p.m.

Staff anticipates this effort to result in an increased awareness of the Wheeling Park District and better recognition for the Park District as an active participant in the community. In addition, staff has already begun to see results in fostering relationships with local business and community leaders.

#### Promotions & Publications

The Wheeling Park District continued to produce a quarterly Program Guide in 2005. This publication is produced professionally and is of a high quality. Based on data collected from the Wheeling Park District Community Attitude and Interest Survey, staff learned that the Program Guide is the #1 tool used by the community to find out information regarding the Wheeling Park District. Staff has been encouraged by these results, as it has helped to strengthen the staff's belief that significant resources are being wisely spent. Staff will continue to provide a high-quality Program Guide to the community, while keeping cost as low as possible.

In addition to the Program Guide, the Wheeling Park District produces a tri-annual newsletter called *In The Know*. This publication is distributed to all residents and is made available at Park District facilities and on the website. This newsletter is also distributed as part of the VIP mailing packets.

The primary purpose of the newsletter is to keep the public informed as to what is happening at the Wheeling Park District. While the Program Guide provides information on program and facility offerings, the newsletter details the current events that are occurring within the Wheeling Park District.

#### Guest Appreciation Days

Staff continued the quarterly Guest Appreciation Days during 2005. This practice was started in 2003 to thank guests for their patronage. These events help enhance the Park District's image and increase involvement with the patrons. While all Guest Appreciation Days took place at the CRC in 2005, staff has plans to expand the program into other facilities and parks for future years.

#### Village of Wheeling

Staff committed to working closer with the Village of Wheeling in 2005. Examples of this were the Passport to the World event in February, and the Fall Fest 5K in September. In a spirit of cooperation, staff worked with Village personnel to help execute the highest-quality events possible. In organizing Passport to the World, staff worked with the Human Rights Commission and the Village's public relations liaison. The Village subsidized fifty percent of the operating expenses for Passport to the World. For the Fall Fest 5K, staff was assisted on race day by the police and public works departments, and the cost of their services was absorbed by the Village. Staff looks forward to continued collaboration with the Village on these events and others.

Staff worked with the Village's Public Relations Director again for the Village's 4<sup>th</sup> of July Freedom Fest. The Park District provided the Village with all the open space needed for the two-day event. The Village used the parcel of land adjacent to the CRC and bordering Dundee Road for their event. They erected a stage, tents for food vendors, a beer garden, port-a-potties, and snow fencing. The event was a success and the Wheeling Park District was given

sponsor status for its contribution to the event. The Wheeling Park District took this as an opportunity to bring more people to Wheeling and the Park District's facilities.

#### Parks Day at the Capitol

Staff participated in the 2005 Parks Day at the Capitol in Springfield on May 3. At this event, the Wheeling Park District had a booth on display inside the Capitol building. Staff showcased the many parks and recreational opportunities that the Wheeling Park District has to offer, as well as provided promotional literature and giveaway items.

The Wheeling Park District participates in this event as part of its effort to increase awareness of the Agency and the importance of parks and recreation in Illinois. The Wheeling Park District booth was visited by several staff members of various state legislators, as well as many members of the general public. Many of those in attendance who had visited the Wheeling Park District in the past commented on the high-quality programs and facilities the Park District offers. In addition, many had heard of the facilities, but had not yet been able to visit.

Parks Day at the Capitol preceded the IAPD Legislative Reception and Conference, which staff was able to attend. These events, coupled together, provided staff with a great opportunity to speak to the importance of parks and recreation at a state level. This will be an event the Wheeling Park District continues.

#### Miscellaneous

In 2005, staff worked to increase the exposure and presence of the Wheeling Park District within the community. Staff made a conscious effort to try and be involved, or have representation, in all community functions with the Village, schools, and Library. These events are far too numerous to list, but include items such as advertising in the Wheeling and Buffalo Grove High School sports programs, sponsoring and participating in the Wildcat Spur Club golf outing, sponsoring the Wheeling Hardwood Classic, registering a float in the 4<sup>th</sup> of July parade, and donating complimentary passes to Boy Scouts, Girl Scouts, schools, PTOs, churches, and various other community groups. All these efforts, while small when considered alone, continue to work to increase the exposure of the Wheeling Park District to the community in which it serves. Staff will continue to work to increase these efforts in the future.

# HUMAN RESOURCES AND DEVELOPMENT

## I. DESCRIPTION OF AREA

Human Resources & Development is a function under the Administration Department, reporting directly to the Executive Director. This operation consists of all Human Resources functions, all-agency training initiatives, Guest Service Operations and Risk Management endeavors.

Human Resources & Development was headed by a Director in 2005, with direct support from a Risk Manager, a newly added HR Generalist/Training Manager and a part-time Clerk. Additional responsibilities added in spring of 2005 were the addition of Park Security reporting to the Risk Manager, and the Guest Service Operations reporting to the Director of Human Resources in July.

## II. 2005 ACCOMPLISHMENTS

### Human Resources

#### Staffing

The Wheeling Park District issued 565 W-2s for 2005. Of this total, full-time staff represented 63, or 11%, year-round, part-time staff approximately 200, or 35%, and seasonal staff approximately 302, or 53%.

In 2005, staff hired two key full-time positions. These key positions included the newly created HR Generalist/Trainer Manager, and the vacant Guest Service Manager,

The referral program continues to be well utilized by staff and provides a proven method for filling openings. Twenty-four staff members referred a total of 32 candidates (21 year-round, part-time and 11 seasonals), who were hired and successfully completed the initial employment period. This program paid out \$1,115 in referral bonuses in 2005.

#### Staff Recognition

Staff recognition was an essential initiative again in 2005. Staff has a variety of avenues to promote recognition and that includes staff outings, staff luncheons, paid time off, and small gifts, as well as cards, notes and verbal appreciation.

The "On the Spot" program is an agencywide program which recognizes desired behavior. The staff member is entered into a drawing for prizes. Seasonally, staff chooses an "On the Spot Star" who best exemplifies outstanding guest service to internal and/or external guests.

On the Spot participation in 2005 was very good; 364 cards were distributed to staff.

A total of 103 letters of appreciation were sent in 2005 from the Executive Director to staff who received complimentary letters from external guests. This letter was sent to the staff member's home to reinforce the Agency's strategic initiative of providing quality guest service.

In 2005, the first annual Staff, Volunteer and Family Picnic was held on August 13. In addition, the quarterly pancake breakfast was introduced in 2005. Pancake breakfasts in 2005 served an estimated 250 staff members.

The annual Staff Recognition and Appreciation Party was well attended by 93 staff members and 67 guests.

### Wheeling Park District University

WPDU was established in February 2005 to support the strategic initiative of continuous learning. WPDU provided staff with the tools needed to further develop and enhance performance as it relates to the individual's job.

In 2005, WPDU offered a total of 44 different training sessions, as well as several outside trainings.

## **Risk Management**

### Major Safety Initiatives

ThorGuard Lightning Prediction System – Expansion of the ThorGuard Lightning Prediction System continued in March 2005 with the placement of remotely activated indoor and outdoor warning strobes at the Aquatic Center, as well as remotely activated horn and strobe systems at Heritage Park. This expansion increased the effectiveness of the system at the Aquatic Center and Heritage Park.

Fire Protection – Fire protection efforts in 2005 were largely focused on the Chevy Chase Clubhouse. In the main kitchen, a new Ansul, wet-chemical fire-suppression system was installed. This system replaced the outdated and obsolete dry-chemical suppression system. Along with this early year improvement, staff completed a year-long effort, which began in 2004, to comply with Buffalo Grove fire safety inspection requirements.

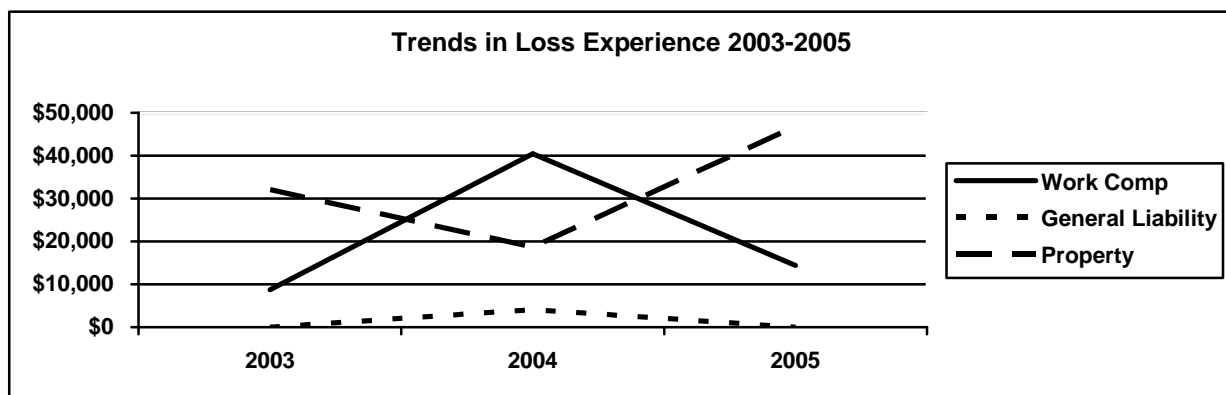
Playground Safety – A safety audit of all District playgrounds was completed by staff certified in playground safety inspection in 2005. The audits focused on safety, security, maintenance, age-appropriateness, and accessibility, as determined by the Consumer Product Safety Commission (CPSC) and the American National Standards Institute (ANSI). Playgrounds with high audit percentage ratings are the safest. Composite results of the audits are shown in the following table.

| Park/Playground Name            | 2005 Audit % Rating |
|---------------------------------|---------------------|
| Husky Park                      | 96.2%               |
| Horizon Park                    | 95.7%               |
| Denoyer Park                    | 95.0%               |
| CRC/Preschool                   | 95.4%               |
| Northside Park                  | 94.8%               |
| Childerley Park                 | 94.5%               |
| Pleasant Run Park               | 93.4%               |
| Heritage Park                   | 91.8%               |
| Aquatic Center (sand-play area) | 89.8%               |
| Malibu Park                     | 88.7%               |
| Meadowbrook Park                | 87.3%               |
| <b>Mean Audit % Rating</b>      | <b>92.9%</b>        |

Park Security – 2005 was a year of change for Park Security. The Park security operation was moved under the direction of the Risk Manager. A significant achievement for Park Security staff in 2005 was the increased partnership with the Wheeling Police Department. This relationship paid immediate benefits through personal interaction and training sessions, which provided greater knowledge and development of the Park Security officer role, as well as increased awareness of community issues and technical bike skills.

#### Loss Experience

Overview – The following chart shows recent trends in Worker Compensation, General Liability and Property losses from 2003-2005. While Worker Compensation and General Liability trended downward in 2005, property loss claims climbed. This issue is explained in greater detail below. Overall, total losses for 2005 in Worker Compensation, General Liability and Property are down 13% from 2004.



Property Liability – Loss experience for General and Property Liability in 2005 can be broken down into two areas: property damage/loss and third-party issues. Below is a summary of all General Liability claims submitted by the Wheeling Park District for 2005. The Claim Amount

represents the dollars lost by the Park District. Claim Resolution represents the amount of those losses recovered through PDRMA reimbursement.

Of note in property losses for 2005 was repeat vandalism at Husky Park. This incident of vandalism, along with the arson at Pleasant Run Park, sparked the recommendation of the placement of a mobile security camera system in parks for 2006.

Also notable is that the frequency of staff vehicle accidents decreased by 80% from 2004; however, the loss experience in terms of dollars increased by a ratio approaching 2:1 during this same time span. This information, plus accident information collected during 2004 and 2005, has prompted an update of the vehicle safety program and more stringent vehicle operator authorization requirements in 2006.

| <b>2005 Claim Type</b>  | <b>Claim Amount</b> | <b>Claim Resolution</b> |
|-------------------------|---------------------|-------------------------|
| Husky Park Vandalism    | \$18,084            | \$17,084                |
| Vehicle Accident        | \$14,900            | \$13,900                |
| Facility Fire           | \$8,118             | \$7,118                 |
| Storm Damage            | \$7,054             | \$6,054                 |
| Pleasant Run Park Arson | \$3,612             | \$2,612                 |
| <b>Total</b>            | <b>\$51,768</b>     | <b>\$46,768</b>         |

| <b>Year</b> | <b>Claim Amount</b> | <b>Claim Resolution</b> |
|-------------|---------------------|-------------------------|
| 2004        | * \$71,430          | \$19,266                |
| 2003        | \$33,124            | \$28,806                |

\* Claim denied for Chevy Chase flooding.

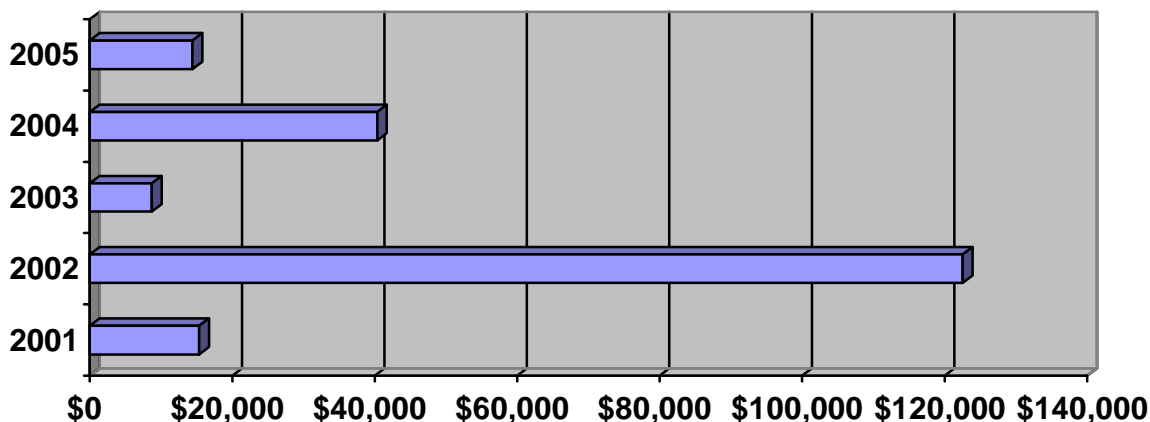
Employment Issues – Loss experience for Employment Issues in 2005 can be broken down into two areas, Equal Employment Opportunity Commission Claims (EEOC) and Unemployment Compensation. No EEOC were filed in 2005. Unemployment claims numbered 21 in 2005, versus 21 in 2004. There were 6 chargeable claims in 2005 versus 6 in 2004.

Worker's Compensation – Loss experience for Worker's Compensation in 2005 is shown below. 2005 losses decreased versus 2004; 14 worker compensation claims were filed in 2005, as compared with 18 in 2004 – a 29% decrease. Total worker compensation expense fell dramatically in 2005 – to \$14,415 from a total of \$40,332 the previous year.

| <b>Year</b> | <b>Total Claims</b> | <b>Amount of Loss</b> |
|-------------|---------------------|-----------------------|
| 2004        | 18                  | \$40,332              |
| 2005        | 14                  | * \$14,415            |

\* Does not reflect potential costs still in reserve for open claims.

### Worker's Compensation Losses 2001-2005



Further analysis of 2005 Worker's Compensation loss statistics indicates a general downward trend in frequency, severity and cost of worker compensation. These statistics can be attributed to successes in safety training, hazard reduction, worker compensation case management, safety program development, absence of catastrophic injury, and a growing culture of safety. Additional efforts and continued success in these areas is needed in order to achieve a goal of reducing injury rates to below national averages in Incident Rates (6.3) and DART rates (3.3), as compared to organizations and industries with the same Standard Industrial Classification Codes.

| <b>Worker's Compensation Claim Analysis</b>   | <b>2004</b> | <b>2005</b> | <b>% Change</b> |
|---|-------------|-------------|-----------------|
| Incident Rate (IR)<br><i>Average # of injuries/100 staff</i>  | 7.9         | 7.3         | -8%             |
| Days Away, Restricted or Transferred<br><i>Average # of staff having lost-time or restricted work days/100 staff (DART)</i> | 6.5         | 6.6         | 1.5%            |
| Severity Rate (SR)<br><i>Average # of lost-time or work-restricted days per injury</i>                                      | 19.4        | 17.7        | -9%             |
| Lost Work Days  | 54          | 0           | -100%           |
| Restricted Days   | 179         | 195         | 9%              |
| Cost Per Incident   | \$2241      | \$1030      | -55%            |

#### Safety Committee

The purpose of the Safety Committee is to assist the building and maintenance of a Safety/Risk Management Program. In 2005, the Safety Committee accomplished the following goals:

- Revised and strengthened the Monthly Building Safety Inspection Program.
- Revised the Safety Suggestion program to include more immediate reward and recognition.
- Assisted in the creation of Code Adam and Lost Child procedures.

- Recommended security measures for parks which were approved for action in 2006.
- Recommended security measures for Chevy Chase Clubhouse, which were implemented in 2005.
- Assisted in the planning of 2006 National Safety Month activities as well as 2006 training courses in Gang Awareness and Child Predator awareness for inclusion into WPDU.
- Created a rough plan to prepare for the 2007 PDRMA Loss Control Review.

### **Guest Service**

The Guest Service staff strived in 2005 to deliver improved quality guest service. The implementation of new recreation software, *Class 5.2*, assisted in increased efficiency and improved the quality of work, which allowed staff to better respond to guests. The newly appointed Guest Service Manager instituted weekly in-service training to improve listening and communication skills to promote friendliness and improve conflict resolution, as well as training on technical skills to improve efficiencies and accuracy.

# RECREATION & PARKS DEPARTMENT

## I. DESCRIPTION OF OPERATIONS

The Recreation and Parks Department is comprised of three divisions that offer recreation programs and services, and maintain parks and recreation facilities owned and operated by the Wheeling Park District. These divisions are:

- Recreation Programs
- Recreation Facilities
- Parks

### **Recreation Program Division**

The Recreation Program Division is responsible for youth and adult athletics, special athletic programs, preschool, early childhood, camps, before/after school programs, general programs, dance, drama, arts, recreation special events, and mature adults. The Recreation Program Division utilizes Heritage Park and St. Joe's soccer and baseball fields, the Community Recreation Center (CRC) and School District 21 school sites to provide its programs.

The Park District and School District 21 constructed, and jointly own, the gymnasiums at Mark Twain and Booth Tarkington Schools. The two districts manage the gymnasiums through an intergovernmental agreement where during the day, the school conducts its classes, and in the evenings and on weekends the Park District has the opportunity to hold its programs. In 1992, School District 21 and Wheeling Park District entered into an intergovernmental agreement to offer extended care programs at Tarkington, Twain, Whitman and Field Schools. Beginning in Fall 2002, the Park District offered extended care at Tarkington, Twain and Field schools only.

### **Recreation Facilities Division**

The Recreation Facilities Division is responsible for the Community Recreation Center facility maintenance, facility and park rentals, and all aspects of the Fitness Center, Arctic Splash and Aquatic Center.

#### **Community Recreation Center**

The CRC was originally built in 1994. In 2000, the Arctic Splash and Fitness Center were added to the Community Recreation Center. Originally, the Fitness Center was located on the second floor of the center, but moved to the first floor with the addition. The Fitness Center is now 4,100 square feet, encompassing 1,248 square feet in the free weight area, and 960 square feet in the cardiovascular area. The Fitness Center has 31 pieces of cardiovascular equipment, 16 pieces of selectorized equipment and 18 pieces of free-weight equipment.

The Arctic Splash opened with a 400-bather load capacity that includes an activity pool and lap pool. The activity pool contains 39,573 gallons of water, with three spray features, mini lazy river and a small slide. The lap pool has four, 25-yard lap lanes with 61,425 gallons of water.

The CRC is currently a total of 77,674 square feet. The first floor is 36,020 square feet, second floor is 20,876 square feet and Arctic Splash/Fitness Center totals 20,778 square feet. Other amenities include:

- Multipurpose room, 2 large-activity rooms, 4 small-activity rooms, arts and crafts room, aerobic dance studio, kitchen, and boardroom
- Full basketball court or half-court (full-length volleyball court)
- Two private locker rooms, two public locker rooms and a family locker room

### Aquatic Center

In 1993, the Aquatic Center opened with a 1,500-bather load capacity. The main pool has 377,779 gallons of water, two tube slides, drop slides, diving board, sand volleyball courts, children's sand-play area, waterfall, spray features and a full-service concession stand.

In 2003, the Aquatic Center added a spray pad, featuring a tipping bucket that contains 8,079 gallons, three small slides, and many interactive toys. The activity pool has 45,068 gallons of water, with water basketball and climbing/floating lily pads.

### Parks Division

The Park District has 10 parks, 11 playgrounds, 14 ball fields, 7 soccer fields, 2 volleyball courts and 8 buildings/structures, located on 135 acres. The Parks Division is responsible for mowing, electrical, plantings, tree trimming, snowplowing, carpentry, painting, garden plots, ball field and soccer field upkeep, park maintenance, and assisting with construction projects.

## **II. 2005 ACCOMPLISHMENTS**

- Exceeded overall net budget goal by \$203,530.
- Implemented a successful baseball/softball program, PHWYBS, which resulted in 854 participants. Opening Day ceremony attracted more than 500 participants.
- Purchased state-of-the-art fitness equipment and renovated the Fitness Center.
- Established relationship with Indian Trails Public Library.
- Experienced 31% participation increase in Personal Training.
- Renovated Chamber Park playground.
- Renovated children's sand-play area, "Keiki Island," with updated play equipment.
- Assisted with Class registration and online registration implementation.
- Implemented the lighting grant as Light Source Unlimited changed out ballasts, bulbs, and reflectors throughout the Recreation and Aquatic Centers. Electrical usage and maintenance costs have dropped since the work was completed.
- Implemented a new, exclusive agreement for the provision of tennis lessons in Wheeling. Professionals from the Heritage Tennis Club, part of the Arlington Heights Park District, conducted lessons at Heritage Park from June through August.
- Exceeded projected Camp participation by 98 participants.
- Offered a variety of preschool-aged classes, resulting in over 400 participants.
- Coordinated an internship program and employed one intern during the summer.
- Basketball participation increased by 47 participants. A kindergarten league was added, with six teams participating.
- Offered an arena flag-football class for children in grades one through five, resulting in 21 participants.
- Expanded Movie-in-the-Park to two evenings and different parks.
- Offered a new 12" Fall softball league which added 12 teams.
- Offered a new program, "Sunday Fun Days," at Arctic Splash, resulting in 150 participants.

### III. DESCRIPTION OF PROGRAMS

In 2005, the Recreation and Parks Department offered 1,303 programs, with 9,714 participants, resulting in a 74% resident participation rate. By the end of 2005, staff inventoried and analyzed programs and programmed more effectively by adjusting times and day-of-week offerings.

#### Athletics

Wheeling Park District adult programs are designed to provide healthy, recreational, and competitive opportunities for adults. These programs allow participants to enjoy safe and enjoyable activities in a pleasant atmosphere.

Wheeling Park District youth programs are designed to provide healthy recreation in an environment where children can have fun, as well as further develop athletic skills, teamwork, and sportsmanship through working with others. Competitiveness comes from the game itself, not by emphasizing score.

#### **Athletic Participation History**

| <b>Athletic Programs</b> | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Youth Total              | 2,038       | 1,733       | 1,480       | 1,247       | *1,936      |
| Adult Total (Teams)      | 147         | 146         | 163         | 142         | 143         |

\* In-house baseball program was replaced with PHWYBS in 2005.

#### Trends

Adult sports participation has stabilized over the years and the challenge remains to retain current teams due to new outdoor athletic complexes. Youth sports participation has declined over the years; however, if Baseball/Softball is included in the numbers, youth sports participation has stabilized the past three years. In response to the decline in youth Baseball/Softball, and to improve the experience for participants, the Park District collaborated with PHYBS, which attributed to the overall increase in youth participation.

#### Preschool/Early Childhood/Camps

The focus and direction of the Early Childhood and Preschool programs is to encourage children's social, emotional, and physical development in a developmentally-appropriate recreational setting. A number of adjustments were completed to accommodate a variety of children's interests and needs.

The Day Camp programs provide children the opportunity to experience fun and adventure in a structured, noncompetitive atmosphere. Staff ensured camp objectives were met through the implementation of creative and innovative activities and experiences.

#### **Early Childhood/Day Camp/Preschool Participation History**

| <b>Programs</b>       | <b>2001</b>  | <b>2002</b>  | <b>2003</b>  | <b>2004</b>  | <b>2005</b>  |
|-----------------------|--------------|--------------|--------------|--------------|--------------|
| Early Childhood Total | 682          | 671          | 373          | 259          | 795          |
| Camp Total            | 1,265        | 848          | 1,080        | 740          | 838          |
| Preschool Totals      | 98           | 80           | 60           | 61           | 58           |
| <b>TOTAL</b>          | <b>2,045</b> | <b>1,599</b> | <b>1,513</b> | <b>1,060</b> | <b>1,691</b> |

### Trends

In 2005, parent/tot drop-in classes were offered and became popular, as they provided flexibility and an affordable recreation experience. Staff predicts these early childhood classes will continue to grow.

Staff anticipates that future camp participation will remain consistent with 2005 participant numbers. Much of this is based on the fact that the CRC is at capacity in hosting the camp program. To increase availability, staff is investigating what types of camps can be offered at various school sites. Preschool enrollment has been consistent over the past three years and is reflective of the community's demographics, as identified in the Communitywide Survey results and 2000 census. School District 21 has approximately 200 at-risk preschool children on a wait-list; however, these preschoolers are unable to attend the Park District program due to financial constraints.

### **Extended Care**

Children who participate in programs within the Extended Care area enjoy unique enrichment activities such as games, crafts, sports, entertainment and other surprises. During nonschool hours, children are supervised and cared for in a safe and structured environment.

#### **Extended Care Participation History**

| <b>Programs</b>          | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> |
|--------------------------|-------------|-------------|-------------|-------------|-------------|
| Children in Action Total | 300         | 315         | 328         | 272         | 277         |
| Kinder Klub Total        | 23          | 24          | 43          | 26          | 30          |
| Boredom Busters Total    | 50          | 85          | 138         | 168         | 120         |
| <b>TOTAL</b>             | <b>373</b>  | <b>424</b>  | <b>509</b>  | <b>466</b>  | <b>427</b>  |

### Trends

Participation in Children in Action is consistent with the demographics at each school; therefore staff expects consistent participation as experienced in 2005-2006 in future years. Kinder Klub participation has decreased, resulting in a decision to eliminate this program beginning Fall 2006.

### **Dance and General Programs**

Youth dance programs are designed to be an affordable introduction to basic dance fundamentals. Children not only learn about the art of dance, but also enjoy exercise and self-expression. Dance fosters good posture, coordination and balance, while enhancing discipline and self-esteem.

#### **General/Dance/Art/Special Event Programs Participation History**

| <b>Programs</b>                 | <b>2001</b>  | <b>2002</b>  | <b>2003</b>  | <b>2004</b>  | <b>2005</b>  |
|---------------------------------|--------------|--------------|--------------|--------------|--------------|
| General Programs Total          | 586          | 570          | 562          | 543          | 585          |
| Dance/Art Total                 | 509          | 396          | 330          | 415          | 240          |
| Recreation Special Events Total | 89           | 42           | 234          | 362          | 244          |
| <b>TOTAL</b>                    | <b>1,184</b> | <b>1,008</b> | <b>1,126</b> | <b>1,320</b> | <b>1,069</b> |

## Mature Adults

Adults age 55 and older have specific needs in parks and recreation. The Park District provides recreation programs for the Mature Adult community at the Village of Wheeling Pavilion Center. Participants gain health benefits by increasing flexibility, range of motion and strength in fitness programs. Others enjoy cultural learning experiences and skill development through art classes and trips.

### **Mature Adults Participation History**

|                | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> |
|----------------|-------------|-------------|-------------|-------------|-------------|
| Senior Stretch | 160         | 200         | 222         | 215         | 245         |
| Yoga           | 40          | 38          | 31          | 26          | 34          |
| Oil Painting   | 144         | 184         | 184         | 168         | 143         |
| Trips/Events   | 420         | 336         | 364         | 368         | 427         |
| <b>TOTAL</b>   | <b>764</b>  | <b>758</b>  | <b>801</b>  | <b>777</b>  | <b>849</b>  |

### Trends

The increase in participation is consistent with the community's demographics. Fitness and Wellness classes continue to be popular, yet trips/events fluctuate depending on the cost of each trip.

### Fitness Programs

The fitness and wellness programs offer a variety of classes for a wide-range of ages and fitness levels. Participants gain health benefits by increasing cardiovascular fitness, flexibility, range of motion, strength, and endurance while in a social environment.

### **Fitness Program Participation**

| <b>Fitness Programs</b> | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> |
|-------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>TOTAL</b>            | 4,721       | 5,415       | 5,290       | 5,252       | 4,522       |

### Trends

The mind/body classes have continued to increase in popularity; however, the punch-card offering continues to decline. Staff is investigating the possibility of offering fitness programs at various school sites and/or additional days in order to increase participation in fitness programs.

### Arctic Splash Programs

### **Arctic Splash Program Participation**

| <b>Aquatic Program</b>     | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>Total Participation</b> | 5,918       | 7,233       | 7,480       | 7,008       | 7,765       |

### Trends

Private lessons and parent/tot classes are increasingly popular. Revised class times have benefited guests, resulting in more participation.

#### IV. COMMUNITY RECREATION CENTER

##### Community Recreation Center Rentals

| Type               | 2001       | 2002       | 2003       | 2004       | 2005       |
|--------------------|------------|------------|------------|------------|------------|
| Community Groups   | 148        | 130        | 119        | 107        | 137        |
| Homeowners' Groups | 32         | 42         | 47         | 45         | 56         |
| Resident           | 31         | 64         | 72         | 51         | 54         |
| Nonresident        | 23         | 34         | 50         | 41         | 28         |
| Corporate          | 16         | 19         | 13         | 10         | 8          |
| <b>Total</b>       | <b>250</b> | <b>289</b> | <b>301</b> | <b>254</b> | <b>283</b> |

##### Trends

In 2005, the Community Recreation Center had an increase in rentals, and continues to provide convenient space for the community.

##### Outdoor Park and Field Rentals

| Type                                 | 2001       | 2002      | 2003       | 2004       | 2005       |
|--------------------------------------|------------|-----------|------------|------------|------------|
| Picnic Shelter                       | 96         | 50        | 70         | 64         | 72         |
| Field/Park                           | 36         | 1         | 22         | 34         | 47         |
| Twain and Tarkington                 | 11         | 1         | 5          | 31         | 19         |
| Childerley Chapel and Chamber Church | 5          | 3         | 6          | 10         | 6          |
| <b>Total</b>                         | <b>148</b> | <b>55</b> | <b>103</b> | <b>139</b> | <b>144</b> |

##### Trends

Guests seek open space and drop-in opportunities to gather with family and friends. The increase in usage supports the desire for open space.

#### V. FITNESS CENTER

##### Fitness Memberships

| Memberships                                 | 2001  | 2002  | 2003  | 2004  | 2005  |
|---|-------|-------|-------|-------|-------|
| 1- and 3-Month Totals                       | 924   | 920   | 669   | 687   | 667   |
| Total Annual Memberships                    | 1,045 | 1,047 | 991   | 670   | 652   |
| Total Memberships<br>(Annual and 1-3 Month) | 1,969 | 1,967 | 1,660 | 1,357 | 1,319 |

##### Trends

Short-term promotional memberships have become popular, as they provide flexibility and an affordable alternative to the standard long-term memberships. The statistics represent an increased need for fitness facilities and programs.

### Fitness Center Annual Usage Comparison

| <b>Type</b>        | <b>2001</b>   | <b>2002</b>   | <b>2003</b>   | <b>2004</b>   | <b>2005</b>   |
|--------------------|---------------|---------------|---------------|---------------|---------------|
| Daily Residents    | 345           | 374           | 178           | 130           | 107           |
| Daily Nonresidents | 686           | 695           | 429           | 290           | 165           |
| Members            | 70,210        | 78,467        | 75,563        | 73,890        | 70,024        |
| Guest Passes       | 737           | 1,283         | 681           | 460           | 88            |
| Complimentary      | 44            | 42            | 20            | 11            | 24            |
| <b>Total Usage</b> | <b>72,022</b> | <b>80,861</b> | <b>76,871</b> | <b>74,781</b> | <b>70,408</b> |

## VI. AQUATIC MEMBERSHIPS

### Arctic Splash and Aquatic Memberships

| <b>Memberships</b>                   | <b>2001</b> | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Arctic Blast<br>(Indoor & Outdoor)   | 543         | 362         | 318         | 270         | 234         |
| Aqua Zone<br>(Outdoor only)          | 641         | 540         | 540         | 445         | 457         |
| <b>Arctic Zone<br/>(Indoor only)</b> | 179         | 234         | 209         | 251         | 197         |
| Total Aquatic<br>Memberships         | 1,363       | 1,136       | 1,067       | 966         | 888         |

#### Trends

Aquatic memberships continue to decrease, which continues to impact membership revenue. To combat this trend, a nonresident Aquatic Center membership is being introduced in 2006.

## VII. ARCTIC SPLASH

### Arctic Splash Attendance Analysis

| <b>Attendance</b>                   | <b>2002</b> | <b>2003</b> | <b>2004</b> | <b>2005</b> |
|-------------------------------------|-------------|-------------|-------------|-------------|
| <b>Total Daily Admission</b>        | 3,878       | 3,526       | 4,522       | 3,918       |
| <b>Total Pass Visits and Groups</b> | 18,493      | 20,964      | 17,900      | 15,122      |
| <b>Total Usage</b>                  | 22,371      | 24,490      | 22,422      | 19,040      |

## VIII. AQUATIC CENTER

### Aquatic Center Attendance Analysis

| Attendance                 | 2001          | 2002          | 2003          | 2004          | 2005          |
|----------------------------|---------------|---------------|---------------|---------------|---------------|
| Daily Admission            | 28,688        | 23,441        | 23,600        | 19,631        | 27,587        |
| Groups                     | 26,156        | 24,136        | 22,267        | 21,480        | 23,091        |
| Season Pass Visits         | 24,053        | 21,408        | 20,145        | 15,507        | 18,657        |
| <b>Total Swimmers</b>      | <b>78,897</b> | <b>68,985</b> | <b>66,012</b> | <b>56,618</b> | <b>69,335</b> |
| Possible Days Open         | 83            | 87            | 87            | 87            | 87            |
| Average Daily Attendance   | 951           | 793           | 759           | 651           | 797           |
| Days Closed due to Weather | 10            | 11            | 20            | 26            | 1             |

## IX. PARKS DIVISION

### Projects

Projects performed by staff and not contracted include:

- Installed new roof at the Chamber Park Carriage House.
- Installed sand play structure inside the Aquatic Center.
- Upgraded Aquatic Center volleyball standards.
- Replaced water line at the Chevy Chase cart storage building.
- Removed water fountain feature at Husky Park.
- Installed new playground at Chamber Park.

## X. 2005 FINANCIAL OVERVIEW

The 2005 end-of-year net of \$304,143 was added to the beginning fund balance of \$638,739 to provide an end-of-year 2005 fund balance of \$942,883 (pre-audit). Total revenue for the Recreation Fund in 2005 was \$4,092, 250, an increase of \$263,705, or 7%, from 2004. The largest increase of revenue was tax revenue. Tax revenue totaled \$1,908,725, which was an increase of \$223,838, or 13%, from 2004.

Recreation Programs show a minor decrease in the net percentage due to additional contractual programs and balancing student/instructor ratios, but staff needed to maintain student-teacher ratios. In addition, Camps did not need to purchase major amounts of supplies in 2003; more supplies were required in 2. Staff was able to control expenses keeping in line with revenue. Operations indicate a substantial decrease, due to lagging membership sales. Operations have fixed expenses, so decreased revenues have a significant impact on net return.

Recreation program revenue totaled 1,088,949, or 27%, of department revenues, and program expenses totaled \$717,367, or 19%, of department expenses. Program revenue is consistent with demographics and census information in the Communitywide Survey results. The Communitywide Survey results indicate an increased demand for adult program variety.

| <b>Program</b>                   | <b>2001</b>      | <b>2002</b>      | <b>2003</b>      | <b>2004</b>      | <b>2005</b>      |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Athletics</b>                 |                  |                  |                  |                  |                  |
| Revenue                          | 232,423          | 237,639          | 223,437          | 161,962          | 163,385          |
| Expenses                         | 151,088          | 151,771          | 132,739          | 96,741           | 106,012          |
| Net Return                       | 81,335           | 85,868           | 90,698           | 65,221           | 57,373           |
| <b>General Programs</b>          |                  |                  |                  |                  |                  |
| Revenue                          | 17,871           | 14,772           | 16,943           | 69,253           | 72,608           |
| Expenses                         | 12,801           | 11,156           | 11,717           | 51,721           | 55,673           |
| Net Return                       | 5,070            | 3,616            | 5,226            | 17,532           | 16,935           |
| <b>Dance/Arts/Drama</b>          |                  |                  |                  |                  |                  |
| Revenue                          | 30,707           | 27,599           | 25,545           | 31,121           | 32,622           |
| Expenses                         | 25,449           | 21,963           | 17,775           | 23,539           | 24,514           |
| Net Return                       | 5,258            | 5,636            | 7,770            | 7,582            | 8,108            |
| <b>Extended Care</b>             |                  |                  |                  |                  |                  |
| Revenue                          | 389,652          | 355,998          | 318,139          | 284,779          | 268,579          |
| Expenses                         | 303,229          | 246,293          | 222,426          | 191,920          | 184,552          |
| Net Return                       | 86,423           | 109,705          | 95,713           | 92,859           | 84,027           |
| <b>Preschool/Early Childhood</b> |                  |                  |                  |                  |                  |
| Revenue                          | 93,026           | 108,795          | 80,893           | 74,621           | 69,202           |
| Expenses                         | 53,254           | 56,380           | 59,769           | 51,451           | 58,573           |
| Net Return                       | 39,772           | 52,415           | 21,124           | 23,170           | 10,629           |
| <b>Mature Adults</b>             |                  |                  |                  |                  |                  |
| Revenue                          | 17,885           | 21,779           | 22,006           | 22,970           | 23,169           |
| Expenses                         | 19,336           | 22,215           | 23,580           | 27,425           | 30,422           |
| Net Return/Loss                  | -1,451           | -436             | -1,574           | -4,455           | -7,253           |
| <b>Recreation Special Events</b> |                  |                  |                  |                  |                  |
| Revenue                          | 63,127           | 75,900           | 64,631           | 63,703           | 12,130           |
| Expenses                         | 82,318           | 81,302           | 57,045           | 57,266           | 14,533           |
| Net Return/Loss                  | -19,191          | -5,402           | 7,586            | 6,437            | -2,403           |
| <b>Camps</b>                     |                  |                  |                  |                  |                  |
| Revenue                          | 165,465          | 140,481          | 166,194          | 214,298          | 238,647          |
| Expenses                         | 98,051           | 70,791           | 60,410           | 97,577           | 118,112          |
| Net Return                       | 67,414           | 69,690           | 105,784          | 116,721          | 120,535          |
| <b>Fitness</b>                   |                  |                  |                  |                  |                  |
| Revenue                          | 47,315           | 47,485           | 65,438           | 76,235           | 79,178           |
| Expenses                         | 28,943           | 35,529           | 44,128           | 59,048           | 61,385           |
| Net Return                       | 18,372           | 11,956           | 21,310           | 17,187           | 17,793           |
| <b>Arctic Splash</b>             |                  |                  |                  |                  |                  |
| Revenue                          | 97,169           | 112,437          | 111,748          | 126,052          | 129,429          |
| Expenses                         | 47,497           | 51,350           | 57,153           | 58,726           | 63,951           |
| Net Return                       | 49,672           | 61,087           | 54,595           | 67,326           | 65,478           |
| <b>Total Revenue</b>             | <b>1,154,640</b> | <b>1,142,885</b> | <b>1,094,974</b> | <b>1,124,994</b> | <b>1,088,949</b> |
| <b>Total Expenses</b>            | <b>821,966</b>   | <b>748,750</b>   | <b>686,742</b>   | <b>715,414</b>   | <b>717,367</b>   |
| <b>Total Net Return</b>          | <b>332,674</b>   | <b>394,135</b>   | <b>408,232</b>   | <b>409,580</b>   | <b>371,582</b>   |
| <b>Total Percentage</b>          | <b>29%</b>       | <b>34%</b>       | <b>37%</b>       | <b>36%</b>       | <b>34%</b>       |

Facility Operation revenue totaled \$988,914, or 24%, of department revenue, and operation expenses totaled \$1,106,982, or 29%, of department expenses. There are concerns with lagging operation revenue because indirect expenses continue to escalate. CRC operations consist of open gym, park/field and room rentals, track passes, and vending, and these sources of revenue are minimal compared to overall expenses.

Arctic Splash is a facility designed mainly for programs. It compliments the Aquatic Center and without the Arctic Splash, the Aquatic Center would lose significant group revenue because swim lessons would be held outside during group rental times/days. Arctic Splash operations consist of lap swimmers and open swim guests, who do not generate significant revenue.

| <b>Facility Operations</b>   | <b>2001</b>      | <b>2002</b>      | <b>2003</b>      | <b>2004</b>      | <b>2005</b>      |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>CRC</b>                   |                  |                  |                  |                  |                  |
| Revenue                      | 71,123           | 62,104           | 65,892           | 57,613           | 60,904           |
| Expenses                     | 286,358          | 290,457          | 289,583          | 272,966          | 275,545          |
| Net Return/Loss              | -215,235         | -228,353         | -223,691         | -215,353         | -214,641         |
| <b>Fitness</b>               |                  |                  |                  |                  |                  |
| Revenue                      | 342,426          | 384,255          | 346,298          | 293,731          | 272,359          |
| Expenses                     | 135,472          | 127,845          | 149,275          | 159,921          | 158,271          |
| Net Return                   | 206,954          | 256,410          | 197,023          | 133,810          | 114,088          |
| <b>Aquatic Center</b>        |                  |                  |                  |                  |                  |
| Revenue                      | 556,001          | 562,992          | 582,509          | 506,149          | 558,260          |
| Expenses                     | 424,021          | 438,696          | 530,364          | 455,442          | 485,952          |
| Net Return                   | 131,980          | 124,296          | 52,145           | 50,707           | 72,308           |
| <b>Arctic Splash</b>         |                  |                  |                  |                  |                  |
| Revenue                      | 157,195          | 166,601          | 159,249          | 136,329          | 97,391           |
| Expenses                     | 174,538          | 192,946          | 205,912          | 185,112          | 187,214          |
| Net Return/Loss              | -17,343          | -26,345          | -46,663          | -48,783          | -89,823          |
| <b>Total Revenue</b>         | <b>1,126,745</b> | <b>1,175,952</b> | <b>1,153,948</b> | <b>993,822</b>   | <b>988,914</b>   |
| <b>Total Expense</b>         | <b>1,020,389</b> | <b>1,049,944</b> | <b>1,175,134</b> | <b>1,073,441</b> | <b>1,106,982</b> |
| <b>Total Net Return/Loss</b> | <b>106,356</b>   | <b>126,008</b>   | <b>21,186</b>    | <b>-79,619</b>   | <b>-118,068</b>  |

# CHEVY CHASE COUNTRY CLUB

## I. DESCRIPTION OF OPERATIONS

Chevy Chase Country Club is owned and managed by the Wheeling Park District. Chevy Chase operates as an enterprise fund that encompasses all facets of the country club business. The Clubhouse is a 32,880 s.f. facility that houses a full-service banquet operation, a small bar and grill, and a 726 s.f. golf and gift shop. When banquet guests come to Chevy, they have the option of holding their event in the Devonshire Room that seats up to 175 comfortably, or the beautiful Grand Ballroom that seats up to 500 comfortably. Both these banquet rooms have their own built-in bars and bridal suites. Surrounding the facility is a 5-star, par 72, 18-hole championship golf course, by the name of Traditions at Chevy Chase that stretches out to 6,610 yards. The Clubhouse supports the golf course through a fully stocked golf and gift shop, men's and women's locker rooms for golfers to utilize, the Gable Grill for food and beverage, and two beautiful patios for golfers to relax on before and/or after their round of golf. Annually, Chevy Chase entertains approximately 75,000+ guests. Of the 75,000 guests, 31,000 are golfers and 44,000 are banquet/F&B visitors.

## II. 2005 ACCOMPLISHMENTS

2005 was a true representation of the potential that Chevy Chase Country Club possesses. Many records were set throughout the year, proving how the business of Chevy Chase is gaining momentum. In the category of weekend sales (Friday-Sunday), food and beverage generated \$54,449 in total sales December 9-11, 2005 while serving 1,503 guests participating in ten different events. This record weekend was the highest since May 2004. In the single-day sales category, food and beverage generated \$30,375 in total sales while serving 660 guests participating in four different events on September 3. It was the third-best single day Chevy Chase has had in the last two years. Golf had its second-best year, generating \$46.12 per player on 31,080 rounds. It should be noted that 2005 produced the least amount of playing days during the golf season in the last five years excluding years 2002 and 2003 when the golf course was under construction.

Great benefit has been derived from the history and information gathered in the last five years. In 2005, it became evident that guests were coming to Chevy Chase due to the amenities, services and overall experiences being provided. An aggressive approach was taken to market and promote the services, experiences and different events that were open to the public. Through the use of multiple advertising channels, Chevy gained a good amount of new business. The avenues that were used are as follows:

- *Pioneer Press*
- Direct mail
- E-mail blasts
- Sales calls
- *Chicagoland Golf*
- Wedding periodicals

Throughout the year, the Clubhouse and golf course received minor makeovers. Approximately 33% of the carpet was replaced in the Clubhouse. The new carpet received positive reviews from guests. Outside, many flower plantings were added to the bridges on the golf course,

adding a softer look and consistent theme throughout. A few of the greens were enlivened with additional, small flower beds to create backdrops for the golf holes and assist in controlling cart traffic. This resulted in an infusion of some much-needed color and beauty on the golf course, which is extremely important to golfers today.

History from years 2001-2005 and a summary of operations has been provided for each of the four primary areas: Food and Beverage, Golf Operations, Golf Maintenance, and Facility Maintenance.

### III. HISTORY

Since renovation of the golf course, staff has been collecting and measuring in minute detail the business that frequents Chevy Chase Country Club. Guided by the structure of the budget that was established in 2003, staff has been compiling statistics on the functions that are conducted at the facility, focusing on these categories:

- Number of events
- Number of guests
- Dollars per guest
- Type of event
- Total labor
- Total expenses
- Total revenues

With this information, staff is able to learn the business patterns and habits of the guests visiting Chevy Chase and identify what they value. The data that has been generated in the last three years is essential to ensuring the growth of the business, and in ultimately being able to realize the goal of providing memorable experiences in parks & recreation that enrich our communities.

The following information outlines years 2001-2005. It is important to keep in mind that the golf course was closed completely in 2002 and for half the year in 2003.

#### **Golf Operations – Income/Loss**

| <b>Year</b> | <b>Revenue</b> | <b>Expense</b> | <b>Income/Loss</b> |
|-------------|----------------|----------------|--------------------|
| 2001        | \$1,302,133    | \$397,685      | \$ 904,448         |
| 2002        | \$ 25,839      | \$356,571      | (\$ 330,732)       |
| 2003        | \$ 839,901     | \$549,912      | \$ 289,989         |
| 2004        | \$1,304,132    | \$437,988      | \$ 866,144         |
| 2005        | \$1,472,711    | \$403,705      | \$1,069,006        |

#### **Golf Operations – Green Fee/Cart Fee Revenue**

| <b>Year</b> | <b>Green Fee</b> | <b>Cart Fee</b> | <b>Total</b> |
|-------------|------------------|-----------------|--------------|
| 2001        | \$927,856        | \$268,987       | \$1,196,843  |
| 2002        | Closed           | Closed          | Closed       |
| 2003        | \$577,827        | \$193,034       | \$ 770,861   |
| 2004        | \$904,440        | \$324,879       | \$1,229,319  |
| 2005        | \$987,308        | \$402,028       | \$1,389,336  |

**Golf Operations – Play Days/Rounds**

| Year | Play Days | Rounds | \$ Per Player |
|------|-----------|--------|---------------|
| 2001 | 276       | 42,622 | \$28.08       |
| 2002 | Closed    | Closed | Closed        |
| 2003 | ???       | 16,671 | \$46.24       |
| 2004 | 249       | 27,856 | \$44.10       |
| 2005 | 242       | 31,080 | \$46.12       |

**Golf Operations – Golf Shop-Retail Income/Loss**

| Year | Revenues | Expenses | Margin |
|------|----------|----------|--------|
| 2001 | \$83,932 | \$73,027 | 13%    |
| 2002 | \$19,840 | \$40,895 | 0%     |
| 2003 | \$45,401 | \$35,695 | 21%    |
| 2004 | \$59,480 | \$39,043 | 34%    |
| 2005 | \$65,208 | \$40,889 | 37%    |

**Golf Operations – Labor**

| Year | Full-Time | Part-Time | Total     |
|------|-----------|-----------|-----------|
| 2001 | \$120,243 | \$ 91,092 | \$211,335 |
| 2002 | \$ 59,940 | \$ 1,403  | \$ 61,343 |
| 2003 | \$ 42,302 | \$124,276 | \$166,578 |
| 2004 | \$ 47,613 | \$138,897 | \$186,510 |
| 2005 | \$ 49,876 | \$137,850 | \$187,726 |

**Golf Maintenance – Expenses**

| Year | Expenses    |
|------|-------------|
| 2001 | (\$408,805) |
| 2002 | (\$283,263) |
| 2003 | (\$663,703) |
| 2004 | (\$574,652) |
| 2005 | (\$568,032) |

**Golf Maintenance – Labor**

| Year | Total Labor | Percentage of Budget |
|------|-------------|----------------------|
| 2001 | \$283,493   | 69%                  |
| 2002 | \$194,151   | 69%                  |
| 2003 | \$357,447   | 54%                  |
| 2004 | \$297,085   | 52%                  |
| 2005 | \$273,730   | 48%                  |

**Food and Beverage – Income/Loss**

| Year | Revenue     | Expense     | Income/Loss |
|------|-------------|-------------|-------------|
| 2001 | \$1,988,035 | \$1,252,628 | \$ 735,407  |
| 2002 | \$1,851,724 | \$1,591,157 | \$ 260,567  |
| 2003 | \$1,969,431 | \$1,258,394 | \$ 711,037  |
| 2004 | \$2,269,057 | \$1,361,315 | \$ 907,742  |
| 2005 | \$2,352,961 | \$1,458,272 | \$ 894,689  |

**Food and Beverage – F&B Margins**

| Year | Food Margin | Beverage Margin |
|------|-------------|-----------------|
| 2001 | 34%         | 15%             |
| 2002 | 32%         | 13%             |
| 2003 | 31%         | 19%             |
| 2004 | 29%         | 19%             |
| 2005 | 30%         | 21%             |

**Food and Beverage – Number of Events/\$ Per Event**

| Year | Number of Events | \$ Per Event |
|------|------------------|--------------|
| 2001 | 458              | \$3,633      |
| 2002 | 378              | \$4,601      |
| 2003 | 415              | \$4,049      |
| 2004 | 397              | \$4,255      |
| 2005 | 441              | \$4,012      |

**Facility Maintenance – Expenses**

| Year | Expenses    |
|------|-------------|
| 2001 | (\$193,342) |
| 2002 | (\$198,077) |
| 2003 | (\$220,700) |
| 2004 | (\$250,335) |
| 2005 | (\$272,110) |

**Facility Maintenance – Labor**

| Year | Total Labor | Percentage of Budget |
|------|-------------|----------------------|
| 2001 | \$131,047   | 68%                  |
| 2002 | \$131,394   | 66%                  |
| 2003 | \$155,239   | 70%                  |
| 2004 | \$163,542   | 65%                  |
| 2005 | \$162,421   | 60%                  |

**Chevy Chase Country Club - Total Fund – Income/Loss**

| <b>Year</b> | <b>Income/Loss</b> |
|-------------|--------------------|
| 2001        | \$ 524,552         |
| 2002        | (\$1,084,807)      |
| 2003        | (\$ 640,823)       |
| 2004        | \$ 120,588         |
| 2005        | \$ 276,540         |

**IV. FOOD AND BEVERAGE**

Total events for 2005 were 441, serving 49,877 guests. Year-to-date total revenues of \$2,352,961 are the highest food & beverage revenues ever generated in a 12-month period at Chevy Chase Country Club. As the numbers expanded, so did Chevy's reputation for conducting quality events with quality services, as indicated in guest satisfaction surveys.

In-house events were well attended in 2005, and increased Chevy Chase's exposure to Wheeling and the surrounding communities. These celebrations included the Valentine's Dinner Dance, Mother's Day Brunch, Oktoberfest, Halloween Haunted Hayride and New Year's Eve. These events drew 1,300 guests, generating \$40,000 in revenues.

The weekly Friday Night Fish Fry was reinstated in 2005. During the six-week Lenten season, over 850 people were served, with another 240 attending over the succeeding six weeks. This restoration of an older tradition was another opportunity to expose Chevy Chase to the community. In addition, Ballroom Dancing returned for its second year of revival, attracting 1,102 young-hearted dancers. While this event has been well received, the number of attendees was down approximately 500 people from 2004.

The following tables will detail the types of events, number of guests, number of events, sales and costs for the five different areas that comprise Food and Beverage.

**Banquet Sales**

|                | <b>2003 Total</b> | <b>2004 Total</b> | <b>2005 Total</b> |
|----------------|-------------------|-------------------|-------------------|
| # of Events    | 367               | 335               | 369               |
| # of Guests    | 49,087            | 43,785            | 44,972            |
| # of Weddings  | 121               | 97                | 110               |
| # of Social    | 99                | 174               | 91                |
| # of Corporate | 147               | 64                | 168               |
| % of Food      | 67%               | 73%               | 72%               |
| % of Beverage  | 33%               | 27%               | 28%               |
| Total Sales    | \$1,596,327       | \$1,547,678       | \$1,620,664       |
| Avg. Check     | \$32.52           | \$35.35           | \$36.04           |
| Food Cost      | 30.6%             | 29.4%             | 30.5%             |
| Beverage Cost  | 19.2%             | 19%               | 20.8%             |

### Golf Outings

|               | 2003 Total | 2004 Total | 2005 Total |
|---------------|------------|------------|------------|
| # of Events   | 43         | 62         | 72         |
| # of Guests   |            | 4,282      | 4,905      |
| % of Food     |            | 78%        | 83%        |
| % of Beverage |            | 22%        | 17%        |
| Total Sales   | \$84,017   | \$141,473  | \$148,636  |
| Avg. Check    |            | \$33.04    | \$30.30    |

### Gable Grill

|                | 2003 Total | 2004 Total | 2005 Total |
|----------------|------------|------------|------------|
| Food Sales     | \$42,649   | \$37,014   | \$ 43,503  |
| Beverage Sales | \$70,013   | \$84,323   | \$ 68,892  |
| Total Sales    | \$112,662  | \$121,337  | \$112,395  |

### Beverage Cart

|                | 2003 Total | 2004 Total | 2005 Total |
|----------------|------------|------------|------------|
| Food Sales     | \$1,762    | \$1,273    | \$ 1,767   |
| Beverage Sales | \$44,267   | \$58,431   | \$73,163   |
| Total Sales    | \$46,029   | \$59,704   | \$74,930   |

### Other Income

|       | 2003 Total | 2004 Total | 2005 Total |
|-------|------------|------------|------------|
| Total | \$311,606  | \$392,062  | \$390,130  |

### Total F&B Sales

|       | 2003 Total  | 2004 Total  | 2005 Total  |
|-------|-------------|-------------|-------------|
| Total | \$1,839,035 | \$1,876,992 | \$1,962,831 |

### Food and Beverage Guest Satisfaction

The following chart identifies the ratings received from guests who visited the banquet facilities. The scoring ranges from 1 to 5: 5=exceeded expectations; 3=meets expectations; 1=did not meet expectations. Out of 335 events, 129 surveys were collected.

| Category                         | Rating                                |
|----------------------------------|---------------------------------------|
| Event Planning Staff             | 4.7                                   |
| On-Floor Service Staff           | 4.4                                   |
| Event Amenities                  | 4.3                                   |
| Menu                             | 4.4                                   |
| Overall Score                    | 4.4                                   |
| First-Time Users                 | 62%                                   |
| Top 3 reasons Chevy was selected | Ambience/View, Location, Food Quality |

## V. GOLF OPERATIONS

2005 was a perfect-weather golfing season at Traditions at Chevy Chase. The course experienced very few weather-related interruptions in play. From an operations standpoint, this season was a benchmark of what Traditions is capable of achieving.

The course received yet another prestigious distinction when it was awarded five stars from *Chicagoland Golf Magazine*. This award is especially valuable because Traditions is the first golf course without a driving range to receive this ranking. The word is out in the golfing communities that Traditions at Chevy Chase is a must-play course. This is evident from the growth in event rounds, open play, and the well-attended programs, such as the Golden Years package. The guest service program continued to fulfill the needs of golfers who were searching for a facility that will value their business.

### Golf and Gift Shop

The golf and gift shop produced a 37.3% profit margin, resulting in a positive bottom line. The table below itemizes the categories that identify the types of merchandise purchased and sales generated.

| <b>Merchandise Categories</b> | <b>Sales</b>       | <b>Expense</b>     |
|-------------------------------|--------------------|--------------------|
| Hard Goods                    | \$31,542.64        | \$19,645.25        |
| Soft Goods - Ladies'          | \$ 4,253.70        | \$ 2,774.76        |
| Soft Goods - Men's            | \$16,723.85        | \$ 9,588.74        |
| Accessories                   | \$12,553.70        | \$ 6,311.38        |
| Holiday                       | \$ 134.60          | \$ 125.75          |
| Variance/Freight              | \$ 0.              | \$ 2,443.61        |
| <b>Total</b>                  | <b>\$65,208.49</b> | <b>\$40,889.49</b> |

### Guest Usage

Rounds budgeted versus rounds played were slightly up. The contributing factors were the good golfing weather, a spring that produced favorable weather on weekends, and the value that Traditions' guests receive. Unlike the previous year, the course did not experience any closed days in 2005 golf season (March-Nov.)

Golf-event usage continued to increase; revenues for events grew by 13.9%, and event rounds grew by 17.8% over 2004. Staff capitalized on the opportunity to gain additional revenue by creating additional tee times to fill in around these events.

The weekend Reserved Tee Time participation grew in numbers. Both Saturday and Sunday times were booked until just before 10 a.m., which surpassed 2004 by seven groups. The weekend games on the first tee were well received, and participation is expected to increase in the future.

League play was down 457 rounds for the year. The trend that is starting to develop indicates that corporate leagues are becoming less popular; social groups are beginning to fill the late-afternoon times.

| <b>2005 Golf Rounds</b> | <b>Number of Rounds</b> |
|-------------------------|-------------------------|
| Resident Rounds         | 4,342                   |
| Guest Rounds            | 16,283                  |
| Event Rounds            | 6,308                   |
| League Rounds           | 3,060                   |
| Trade/Comp Rounds       | 1,087                   |
| <b>Total</b>            | <b>31,080</b>           |

### **2005 Revenues vs. Expenses**

|                               | <b>Revenues</b>       |
|-------------------------------|-----------------------|
| Green Fees                    | \$ 987,307.70         |
| Cart Fees                     | \$ 402,027.61         |
| Golf Shop – Merchandise/Other | \$ 83,375.25          |
| <b>Total Revenues</b>         | <b>\$1,472,710.56</b> |
|                               |                       |
|                               | <b>Expenses</b>       |
| Staff                         | \$ 187,096.62         |
| Operations Expenses           | \$ 216,608.11         |
| <b>Total Expenses</b>         | <b>\$ 403,704.73</b>  |
|                               |                       |
| <b>Total Net Income</b>       | <b>\$1,069,005.83</b> |

### **Guest Service**

The guest service program at Traditions at Chevy Chase continues to be the foundation on which the golf operation builds its success. Based on the readers' poll conducted by *Chicagoland Golf Magazine* in the spring of 2005, Traditions was rated number two in service in the Chicago area. While pleased with this ranking, staff knows there is always room for improvement.

## **VI. GOLF MAINTENANCE**

The 2005 growing season was both challenging and satisfying; challenging due to the extreme weather and rising energy costs, but satisfying to see the unity and pride displayed by the grounds maintenance team in working to always present Traditions at its best.

### **Intense Heat and Drought**

The growing conditions were quite different compared to the weather of the previous year. While 2004 was characterized as cool and wet, 2005 stood in sharp contrast, as it was one of the hottest and driest summers in the history of Illinois weather-data collection. During 2004, 90-degree temperatures were recorded on only three occasions. In 2005, the 90-degree mark was reached 26 times. As if the heat was not enough of a challenge, the critical growing period of April-September produced only 48% of the average rainfall, 10.66 inches total, as compared to the normal precipitation of 22.09 inches. The rainfall for the month of June alone was off by 85%. There was, however, a silver lining to the scenario. With the lack of moisture, there was

reduced humidity, resulting in less disease pressure. As most of the fungi need sustained humidity to inoculate, fewer fairway fungicide applications were required in 2005.

### **Bridge Beautification**

The bridge crossings were accentuated in 2005 with a variety of ground cover roses and ornamental grasses. The Knock-Out™ rose is a drought tolerant, disease-free variety that produces red flowers the entire golf season. The roses were framed with Karl Foerster grass in the background. All seven bridges were landscaped for a total of \$1,680.

### **Capital Equipment**

Golf Maintenance purchased two implements and two utility vehicles for course maintenance:

- A used 60" fairway aerifier was acquired from an equipment broker in Florida. The piece had a mere 400 hours of use, and cost 70% less than a new one.
- A Thatch Master tractor-mounted, fairway verti-cut attachment was purchased to remove the layer of thatch that accumulates quickly in aggressive types of bentgrass.

One large, unbudgeted expense (\$16,000) presented itself in 2005. The well's pump motor, which is used to fill the irrigation holding pond, seized in late September. While the expense was unexpected, it was not entirely surprising, as the motor was over 30 years old and had served a useful life.

### **2005 Golf Maintenance Expenses**

| <b>Categories</b>    | <b>Expenses</b>  |
|----------------------|------------------|
| Salaries and Wages   | \$273,730        |
| Commodities          | \$208,644        |
| Utilities            | \$ 8,611         |
| Other                | \$ 2,314         |
| Capital Improvements | \$ 37,098        |
| Contractual Services | \$ 37,635        |
| <b>Total</b>         | <b>\$568,032</b> |

## **VII. FACILITY MAINTENANCE**

Facility Maintenance dealt with several obstacles throughout 2005. Three of the six chillers that control the HVAC system failed, requiring emergency replacement. A much-needed maintenance agreement was included in the 2006 Budget that will protect the Agency from any unforeseen difficulties with these units in the future.

In mid-year, leaks were discovered in the flat roof above the Grand Ballroom and Devonshire. Staff made repairs by patching the holes with a special material.

**2005 Facility Maintenance Expenses**

| <b>Categories</b>       | <b>Expenses</b>     |
|-------------------------|---------------------|
| Salaries and Wages      | \$162,421.27        |
| Commodities             | \$ 27,190.13        |
| Contractual Services    | \$ 46,288.79        |
| Maintenance and Repairs | \$ 36,019.93        |
| Other                   | \$ 190.00           |
| <b>Total</b>            | <b>\$272,110.12</b> |

# FINANCE AND BUSINESS OPERATIONS

## I. DEPARTMENT DESCRIPTION AND FUNCTIONS

The department of finance and business operations consists of five staff members and is responsible for properly recording and disseminating all financial information to staff requiring the data to make the best possible management decisions. Additionally, the finance office is responsible for all cash management (including investment policy, accounts payable processes, payroll, etc).

The finance office also is responsible for reviewing all scholarship information presented by residents seeking financial assistance in order to participate in agency programs.

Finally, all aspects of the District pertaining to information technology such as telephone implementation and system design, maintenance of the servers, and security within the agency are the responsibility of the business office.

The District is a municipal corporation that is governed by an elected seven-member board. The District uses funds to report its results of operations. Funds are classified into governmental and proprietary (enterprise) categories. Each category is divided into separate fund types. A brief description of the funds follows:

### **Government Funds**

Corporate – This fund includes the cost to maintain parks and administrative expenses, such as board support, administrative services, technology, and finance.

### **Special Revenue Funds**

Recreation Fund – This fund handles the expenditures to support recreation programs, as well as Arctic Splash, the Aquatic Center, the Community Recreation Center, and the Fitness Center.

Museum Fund – This fund covers the expenses to maintain the Museum and Church at Chamber Park.

Tort Immunity Fund – This fund accounts for the costs of insurance, risk management, staff training, and loss prevention and reduction services.

Audit Fund – The District is required by law to have an annual audit of its financial statements.

Police Fund – The District operates its own park security force.

Special Populations Fund – This fund primarily pays for the District's membership in the NWSRA, and other programs that target specific populations.

## **Capital Project Funds**

Paving and Lighting – This fund contains the expenses for constructing, maintaining, and lighting roadways within the District's parks and facilities.

Capital Projects-Bonds – Annually, the District issues nonreferendum debt, within its legal limitations. A large portion of the proceeds is used to pay off the prior year's debt. The remainder is used to finance new capital projects.

Capital Projects-Other – In 2005, the District established a fund to segregate revenues received from such things as cash-land donations, TIF tax rebates, and grant revenues. The intention in creating this fund is to build up capital reserves to assist the District in its long-range planning.

## **Debt Service**

Bond and Interest Fund – The debt service fund is used to pay the interest and principal on the general obligation bonds, installment contracts, and debt certificates that have been issued to provide funding for the acquisition and/or improvements of capital assets, in addition to the acquisition and construction of major capital facilities. In addition to its nonreferendum debt, the District has four major bond issues still outstanding. The 2005 financial statements reflect a debt refunding that took place in the fall of 2005, resulting in an increase in revenues (\$5,366,188) and expenditures (\$5,331,251). This action artificially inflates the comparative financial statements.

## **Proprietary**

Chevy Chase Country Club-Enterprise Fund – This fund accounts for the activity at the Country Club; both Clubhouse (food and beverage) and golf course operations.

## **II. 2005 ACCOMPLISHMENTS**

The Wheeling Park District began several new initiatives in 2005 to improve the financial stability within the Agency. Additionally, the weather cooperated to produce strong numbers at the Traditions at Chevy Chase Golf Course and the Wheeling Park District Aquatic Center. The District hopes to build upon this solid foundation in the coming year.

### **GFOA Certificate of Excellence in Financial Reporting**

In October 2005, the District received, for the first time, the Government Finance Officers' Association Certificate of Excellence in Financial Reporting. Although staff was confident that it had been doing a good job for many years, this certification provides assurance to the users of the statements that good care has been taken in maintaining the District's financial records.

### **Investment Philosophy**

Encouraged by the Board of Commissioners, in 2005 the District expanded the number of financial institutions with which it was collaborating, for the purpose of increasing investment income. This decision, combined with more favorable market conditions, has allowed the District to nearly double the investment income generated from the prior year.

### **Debt Review**

After reviewing its current outstanding debt, the District discovered that it could refund its 1997 debt, while not further increasing maturities, and reduce its debt costs by \$114,000 over the remaining life of the debt.

### **Fiscal Oversight**

Agencywide Fiscal Operation and Business Policies were developed by staff in 2005 and approved by the Board of Commissioners. Contained in this document are purchasing, insurance coverage, cash receipt, and bid policies.

### **Property and Replacement Taxes**

As a special taxing district, the Agency is subject to a tax cap that limits the increase in the annual tax levy to the lesser of 5% or the increase in the Consumer Price Index. In 2005, property tax revenue increased significantly due to increased development within the District's boundaries.

### **Energy Efficiency**

As a result of a grant received by the Wheeling Park District, the lighting in the Community Recreation Center was replaced with more energy-efficient lighting.

### **NWSRA**

The District, through its special population line item, is able to levy funds adequate to cover services offered by Northwest Special Recreation Association (NWSRA). The NWSRA organization consists of sixteen member park districts, and provides recreational opportunities for people with disabilities.

The following tables summarize actual Revenues and Expenditures for both the Governmental and Enterprise (Chevy Chase Country Club) funds over the last four years.

**Wheeling Park District Governmental Fund Revenues**

|                            | <b>FY2002</b>     | <b>FY2003</b>     | <b>FY2004</b>     | <b>FY 2005</b>    |
|----------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>SOURCES</b>             |                   |                   |                   |                   |
| Taxes                      | 5,105,233         | 5,051,165         | 5,104,736         | 6,051,011         |
| Program Fees               | 1,142,891         | 1,094,978         | 1,124,998         | 1,113,714         |
| Memberships/Admissions     | 960,130           | 932,794           | 839,134           | 836,042           |
| Concession Sales           | 95,694            | 103,956           | 102,161           | 97,519            |
| Interest                   | 102,517           | 58,358            | 43,249            | 101,396           |
| Rentals                    | 89,968            | 90,353            | 60,416            | 64,012            |
| Grants                     | -                 | -                 | -                 | 48,326            |
| Miscellaneous              | <u>273,150</u>    | <u>293,732</u>    | <u>176,116</u>    | <u>165,124</u>    |
| Total                      | 7,769,583         | 7,625,336         | 7,450,810         | 8,477,144         |
| Refunding of Bond Issuance | -                 | -                 | -                 | 5,366,188         |
| Internal Transfer          | 1,672,577         | 1,675,507         | 1,674,846         | 1,671,418         |
| Bond Issuances             | <u>1,130,000</u>  | <u>1,670,000</u>  | <u>1,200,000</u>  | <u>1,130,000</u>  |
| <b>GRAND TOTAL</b>         | <b>10,572,160</b> | <b>10,970,843</b> | <b>10,325,656</b> | <b>16,644,750</b> |

**Wheeling Park District Governmental Fund Expenditures**

|                     | <b>FY2002</b>     | <b>FY2003</b>     | <b>FY2004</b>     | <b>FY2005</b>     |
|---------------------|-------------------|-------------------|-------------------|-------------------|
| <b>FUNCTIONS</b>    |                   |                   |                   |                   |
| General             | 1,932,941         | 1,416,671         | 1,337,724         | 1,688,934         |
| Recreation          | 3,612,039         | 4,046,196         | 3,329,820         | 3,555,762         |
| Museum              | 51,798            | 53,337            | 70,282            | 45,908            |
| Tort                | 333,997           | 418,005           | 378,315           | 472,592           |
| IMRF                | 71,192            | -                 | -                 | -                 |
| FICA                | 284,740           | -                 | -                 | -                 |
| Audit               | 37,243            | 44,983            | 44,326            | 70,236            |
| Police              | 25,272            | 41,842            | 52,041            | 46,482            |
| Special Populations | 125,541           | 147,551           | 157,577           | 187,482           |
| Paving & Lighting   | 714               | 69,206            | 33,635            | 48,177            |
| Capital Projects    | 176,459           | 691,913           | 114,335           | 156,689           |
| Debt Service        | <u>2,835,784</u>  | <u>2,834,873</u>  | <u>3,088,828</u>  | <u>2,918,843</u>  |
| Total               | 9,487,720         | 9,764,577         | 8,606,883         | 9,191,105         |
| Refunding           | -                 | --                | -                 | 5,331,251         |
| Internal Transfer   | <u>1,672,577</u>  | <u>1,675,507</u>  | <u>1,674,846</u>  | <u>1,671,418</u>  |
| <b>GRAND TOTAL</b>  | <b>11,160,297</b> | <b>11,440,084</b> | <b>10,281,729</b> | <b>16,193,774</b> |

**Wheeling Park District Enterprise Funds (Internal Reporting Basis)**

|                     | <b>FY2002</b> | <b>FY2003</b> | <b>FY2004</b> | <b>FY2005</b> |
|---------------------|---------------|---------------|---------------|---------------|
| <b>REVENUES</b>     | \$ 3,563,640  | \$ 2,999,383  | \$ 3,805,727  | \$4,046,926   |
| <b>EXPENDITURES</b> | \$ 4,623,322  | \$ 3,640,206  | \$ 3,685,139  | \$3,770,386   |

**Wheeling Park District Enterprise Funds (Proprietary Accounting Basis)**

|          | <b>FY2002</b>    | <b>FY2003</b>    | <b>FY2004</b>    | <b>FY2005</b>  |
|----------|------------------|------------------|------------------|----------------|
| REVENUES | \$ 3,034,955     | \$ 3,027,635     | \$ 3,895,494     | Unavailable    |
| EXPENSES | <u>3,030,339</u> | <u>3,963,534</u> | <u>4,061,396</u> | at this time;  |
| NET      | \$ 4,616         | \$ (935,899)     | \$ (165,902)     | awaiting audit |

**III. 2005 FINANCIAL SUMMARY**

In 2005, the District made positive strides towards reaching financial stability. Balances increased as a percentage of annual expenditures in most funds, and particularly, in the three major funds. The District continues to streamline operations and look for efficiencies in order to best serve its mission to provide memorable experiences in parks and recreation that enrich its communities.

**CORPORATE FUND**

|  | 2004             | 2005             | 2005                                |
|--|------------------|------------------|-------------------------------------|
|  | <u>Audited</u>   | <u>Budget</u>    | <u>Actual</u><br><u>(Unaudited)</u> |
| Undesignated Fund Balance January 1,<br>(Note 1)   | 1,069,075        | 996,274          | 1,026,168                           |
| Sources:   |                  |                  |                                     |
| Revenues   | 1,770,130        | 2,013,087        | 2,119,622                           |
| Other  | 19,000           | -                | -                                   |
| Transfers In                                       | -                | -                | -                                   |
|  | -                | -                | -                                   |
| Transfers In                                       | -                | -                | -                                   |
| Total Sources                                      | <u>1,789,130</u> | <u>2,013,087</u> | <u>2,119,622</u>                    |
| Uses:  |                  |                  |                                     |
| Expenditures                                       |                  |                  |                                     |
| Operations   | 1,287,999        | 1,664,169        | 1,597,473                           |
| Capital  | 49,725           | 103,940          | 91,459                              |
| Transfers Out                                      |                  |                  |                                     |
| Debt Service Fund                                  | 494,313          | 492,885          | 492,885                             |
|  | -                | -                | -                                   |
| Transfers Out                                      | <u>494,313</u>   | <u>492,885</u>   | <u>492,885</u>                      |
| Total Uses   | <u>1,832,037</u> | <u>2,260,994</u> | <u>2,181,817</u>                    |
| Sources Less Uses                                  | <u>(42,907)</u>  | <u>(247,907)</u> | <u>(62,195)</u>                     |
| Undesignated Fund Balance December 31,<br>(Note 1) | <u>1,026,168</u> | <u>748,367</u>   | <u>963,973</u>                      |
| Undesignated Fund Balance December 31,<br>(Note 2) | <u>878,248</u>   | <u>603,424</u>   | <u>777,163</u>                      |
| Fund Balance % of total uses excl FICA/IMRF        | 50.55%           | 28.13%           | 37.54%                              |

Note 1 - Includes IMRF and FICA

Note 2 - Corporate only, excludes IMRF and FICA

**RECREATION FUND**

|  | 2004             | 2005             | 2005                  |
|--|------------------|------------------|-----------------------|
|  | Audited          | Budget           | Actual<br>(Unaudited) |
| <b>Undesignated Fund Balance January 1,</b>            | <b>598,783</b>   | <b>606,675</b>   | <b>638,739</b>        |
| <b>Sources:</b>  |                  |                  |                       |
| <b>Revenues</b>  | 3,828,545        | 4,241,451        | 4,092,250             |
| <b>Transfers In:</b>                                   |                  |                  |                       |
|  | -                | -                | -                     |
|  | -                | -                | -                     |
| <b>Transfers In</b>                                    | -                | -                | -                     |
| <b>Total Sources</b>                                   | <b>3,828,545</b> | <b>4,241,451</b> | <b>4,092,250</b>      |
| <b>Uses:</b>   |                  |                  |                       |
| <b>Expenditures:</b>                                   |                  |                  |                       |
| <b>Operations</b>                                      | 3,486,991        | 3,719,467        | 3,387,111             |
| <b>Capital</b>   | 90,187           | 189,025          | 168,650               |
| <b>Transfers Out:</b>                                  |                  |                  |                       |
| <b>Debt Service Fund</b>                               | 211,411          | 232,345          | 232,345               |
| <b>Transfers Out</b>                                   | 211,411          | 232,345          | 232,345               |
| <b>Total Uses</b>                                      | <b>3,788,589</b> | <b>4,140,837</b> | <b>3,788,106</b>      |
| <b>Sources Less Uses</b>                               | <b>39,956</b>    | <b>100,614</b>   | <b>304,144</b>        |
| <b>Undesignated Fund Balance December 31,</b>          | <b>638,739</b>   | <b>707,289</b>   | <b>942,883</b>        |
| <b>Fund Balance % of total uses</b>                    | <b>16.86%</b>    | <b>17.08%</b>    | <b>24.89%</b>         |
| <b>Fund Balance % of total uses excl<br/>FICA/IMRF</b> | <b>17.86%</b>    | <b>17.99%</b>    | <b>26.34%</b>         |

**MUSEUM FUND**

|  | 2004                        | 2005                        | 2005                          |
|--|-----------------------------|-----------------------------|-------------------------------|
|  | <u>Audited</u>              | <u>Budget</u>               | <u>Actual<br/>(Unaudited)</u> |
| <b>Undesignated Fund Balance January 1,</b>            | <b>92,835</b>               | <b>30,087</b>               | <b>38,229</b>                 |
| <b>Sources:</b>  |                             |                             |                               |
| <b>Revenues</b>  | <b>15,676</b>               | <b>52,308</b>               | <b>54,938</b>                 |
| <b>Transfers In:</b>                                   |                             |                             |                               |
|  | -                           | -                           | -                             |
|  | -                           | -                           | -                             |
| <b>Transfers In</b>                                    | <u>-</u>                    | <u>-</u>                    | <u>-</u>                      |
| <b>Total Sources</b>                                   | <b>15,676</b>               | <b>52,308</b>               | <b>54,938</b>                 |
| <b>Uses:</b>   |                             |                             |                               |
| <b>Expenditures:</b>                                   |                             |                             |                               |
| <b>Operations</b>                                      | <b>51,475</b>               | <b>55,814</b>               | <b>42,081</b>                 |
| <b>Capital</b>   | <b>18,807</b>               | <b>5,000</b>                | <b>3,827</b>                  |
| <b>Transfers Out:</b>                                  |                             |                             |                               |
| <b>Debt Service Fund</b>                               | -                           | -                           | -                             |
|  | -                           | -                           | -                             |
| <b>Transfers Out</b>                                   | <u>-</u>                    | <u>-</u>                    | <u>-</u>                      |
| <b>Total Uses</b>                                      | <u><b>70,282</b></u>        | <u><b>60,814</b></u>        | <u><b>45,908</b></u>          |
| <b>Sources Less Uses</b>                               | <u><b>(54,606)</b></u>      | <u><b>(8,506)</b></u>       | <u><b>9,030</b></u>           |
| <b>Undesignated Fund Balance December 31,</b>          | <u><u><b>38,229</b></u></u> | <u><u><b>21,581</b></u></u> | <u><u><b>47,259</b></u></u>   |
| <b>Fund Balance % of total uses</b>                    | <b>54.39%</b>               | <b>35.49%</b>               | <b>102.94%</b>                |
| <b>Fund Balance % of total uses excl<br/>FICA/IMRF</b> | <b>58.18%</b>               | <b>37.91%</b>               | <b>111.11%</b>                |

**PAVING AND LIGHTING FUND**

|   | 2004                         | 2005                        | 2005                          |
|---|------------------------------|-----------------------------|-------------------------------|
|   | <u>Audited</u>               | <u>Budget</u>               | <u>Actual<br/>(Unaudited)</u> |
| <b>Undesignated Fund Balance January 1,</b>   | <b>98,812</b>                | <b>78,083</b>               | <b>108,538</b>                |
| <b>Sources:</b>                               |                              |                             |                               |
| <b>Revenues</b>                               | 43,361                       | 3,203                       | 5,447                         |
| <b>Transfers In:</b>                          |                              |                             |                               |
|   | -                            | -                           | -                             |
|   | <u>-</u>                     | <u>-</u>                    | <u>-</u>                      |
| <b>Transfers In</b>                           | <u>-</u>                     | <u>-</u>                    | <u>-</u>                      |
| <b>Total Sources</b>                          | <b>43,361</b>                | <b>3,203</b>                | <b>5,447</b>                  |
| <b>Uses:</b>                                  |                              |                             |                               |
| <b>Expenditures:</b>                          |                              |                             |                               |
| <b>Operations</b>                             | 33,635                       | 54,325                      | 48,177                        |
| <b>Capital</b>                                | -                            | -                           | -                             |
| <b>Transfers Out:</b>                         |                              |                             |                               |
| <b>Debt Service Fund</b>                      | -                            | -                           | -                             |
|   | <u>-</u>                     | <u>-</u>                    | <u>-</u>                      |
| <b>Transfers Out</b>                          | <u>-</u>                     | <u>-</u>                    | <u>-</u>                      |
| <b>Total Uses</b>                             | <u><b>33,635</b></u>         | <u><b>54,325</b></u>        | <u><b>48,177</b></u>          |
| <b>Sources Less Uses</b>                      | <u><b>9,726</b></u>          | <u><b>(51,122)</b></u>      | <u><b>(42,730)</b></u>        |
| <b>Undesignated Fund Balance December 31,</b> | <u><u><b>108,538</b></u></u> | <u><u><b>26,961</b></u></u> | <u><u><b>65,808</b></u></u>   |
| <b>Fund Balance % of total uses</b>           | <b>322.69%</b>               | <b>49.63%</b>               | <b>136.60%</b>                |

**POLICE FUND**

|  | <b>2004</b>                 | <b>2005</b>                 | <b>2005</b>                 |
|--|-----------------------------|-----------------------------|-----------------------------|
|  | <b>Audited</b>              | <b>Budget</b>               | <b>Actual</b>               |
|  | <u>          </u>           | <u>          </u>           | <b>(Unaudited)</b>          |
| <b>Undesignated Fund Balance January 1,</b>            | <b>95,285</b>               | <b>48,756</b>               | <b>51,307</b>               |
| <b>Sources:</b>  |                             |                             |                             |
| <b>Revenues</b>  | <b>8,063</b>                | <b>30,756</b>               | <b>32,010</b>               |
| <b>Transfers In:</b>                                   |                             |                             |                             |
|  | -                           | -                           | -                           |
|  | <u>          </u>           | <u>          </u>           | <u>          </u>           |
| <b>Transfers In</b>                                    | <u>          </u>           | <u>          </u>           | <u>          </u>           |
| <b>Total Sources</b>                                   | <b>8,063</b>                | <b>30,756</b>               | <b>32,010</b>               |
| <b>Uses:</b>   |                             |                             |                             |
| <b>Expenditures:</b>                                   |                             |                             |                             |
| <b>Operations</b>                                      | <b>52,041</b>               | <b>56,469</b>               | <b>46,483</b>               |
| <b>Capital</b>   | -                           | -                           | -                           |
| <b>Transfers Out:</b>                                  |                             |                             |                             |
| <b>Debt Service Fund</b>                               | -                           | -                           | -                           |
|  | <u>          </u>           | <u>          </u>           | <u>          </u>           |
| <b>Transfers Out</b>                                   | <u>          </u>           | <u>          </u>           | <u>          </u>           |
| <b>Total Uses</b>                                      | <u><b>52,041</b></u>        | <u><b>56,469</b></u>        | <u><b>46,483</b></u>        |
| <b>Sources Less Uses</b>                               | <u><b>(43,978)</b></u>      | <u><b>(25,713)</b></u>      | <u><b>(14,473)</b></u>      |
| <b>Undesignated Fund Balance December 31,</b>          | <u><u><b>51,307</b></u></u> | <u><u><b>23,043</b></u></u> | <u><u><b>36,834</b></u></u> |
| <b>Fund Balance % of total uses</b>                    | <b>98.59%</b>               | <b>40.81%</b>               | <b>79.24%</b>               |
| <b>Fund Balance % of total uses excl<br/>FICA/IMRF</b> | <b>108.49%</b>              | <b>44.60%</b>               | <b>87.26%</b>               |

**SPECIAL POPULATION FUND**

|   | <b>2004</b>                 | <b>2005</b>                 | <b>2005</b>                                       |
|---|-----------------------------|-----------------------------|---|
|   | <u><b>Audited</b></u>       | <u><b>Budget</b></u>        | <u><b>Actual</b></u><br><u><b>(Unaudited)</b></u> |
| <b>Undesignated Fund Balance January 1,</b>   | <b>35,713</b>               | <b>49,928</b>               | <b>41,915</b>                                     |
| <b>Sources:</b>                               |                             |                             |   |
| <b>Revenues</b>                               | <b>163,779</b>              | <b>178,573</b>              | <b>187,945</b>                                    |
| <b>Transfers In:</b>                          |                             |                             |   |
|   | -                           | -                           | -   |
|   | <u>-</u>                    | <u>-</u>                    | <u>-</u>  |
| <b>Transfers In</b>                           | <u>-</u>                    | <u>-</u>                    | <u>-</u>  |
| <b>Total Sources</b>                          | <b>163,779</b>              | <b>178,573</b>              | <b>187,945</b>                                    |
| <b>Uses:</b>                                  |                             |                             |   |
| <b>Expenditures:</b>                          |                             |                             |   |
| <b>Operations</b>                             | <b>157,577</b>              | <b>178,179</b>              | <b>178,963</b>                                    |
| <b>Capital</b>                                | -                           | -                           | <b>8,519</b>                                      |
| <b>Transfers Out:</b>                         |                             |                             |   |
|   | -                           | -                           | -   |
|   | <u>-</u>                    | <u>-</u>                    | <u>-</u>  |
| <b>Transfers Out</b>                          | <u>-</u>                    | <u>-</u>                    | <u>-</u>  |
| <b>Total Uses</b>                             | <u><b>157,577</b></u>       | <u><b>178,179</b></u>       | <u><b>187,482</b></u>                             |
| <b>Sources Less Uses</b>                      | <u><b>6,202</b></u>         | <u><b>394</b></u>           | <u><b>463</b></u>                                 |
| <b>Undesignated Fund Balance December 31,</b> | <u><u><b>41,915</b></u></u> | <u><u><b>50,322</b></u></u> | <u><u><b>42,378</b></u></u>                       |
| <b>Fund Balance % of total uses</b>           | <b>26.60%</b>               | <b>28.24%</b>               | <b>22.60%</b>                                     |

**AUDIT FUND**

|  | 2004                 | 2005                 | 2005                                |
|--|----------------------|----------------------|-------------------------------------|
|  | <u>Audited</u>       | <u>Budget</u>        | <u>Actual</u><br><u>(Unaudited)</u> |
| <b>Undesignated Fund Balance January 1,</b>        | 26,539               | 30,901               | 27,835                              |
| <b>Sources:</b>                                    |                      |                      |                                     |
| <b>Revenues</b>                                    | 45,622               | 58,580               | 60,117                              |
| <br>   |                      |                      |                                     |
| <b>Transfers In:</b>                               |                      |                      |                                     |
|  | -                    | -                    | -                                   |
|  | -                    | -                    | -                                   |
|  | -                    | -                    | -                                   |
| <b>Transfers In</b>                                | -                    | -                    | -                                   |
| <b>Total Sources</b>                               | <u>45,622</u>        | <u>58,580</u>        | <u>60,117</u>                       |
| <br>   |                      |                      |                                     |
| <b>Uses:</b>                                       |                      |                      |                                     |
| <b>Expenditures:</b>                               |                      |                      |                                     |
| <b>Operations</b>                                  | 44,326               | 71,095               | 70,236                              |
|  |                      |                      |                                     |
| <b>Capital</b>                                     | -                    | -                    | -                                   |
| <b>Transfers Out:</b>                              |                      |                      |                                     |
|  | -                    | -                    | -                                   |
|  | -                    | -                    | -                                   |
| <b>Transfers Out</b>                               | -                    | -                    | -                                   |
| <b>Total Uses</b>                                  | <u>44,326</u>        | <u>71,095</u>        | <u>70,236</u>                       |
| <br>   |                      |                      |                                     |
| <b>Sources Less Uses</b>                           | <u>1,296</u>         | <u>(12,515)</u>      | <u>(10,119)</u>                     |
| <br>   |                      |                      |                                     |
| <b>Undesignated Fund Balance December 31,</b>      | <u><u>27,835</u></u> | <u><u>18,386</u></u> | <u><u>17,716</u></u>                |
| <br>   |                      |                      |                                     |
| <b>Fund Balance % of total uses</b>                | 62.80%               | 25.86%               | 25.22%                              |
| <br>   |                      |                      |                                     |
| <b>Fund Balance % of total uses excl FICA/IMRF</b> | 67.28%               | 28.54%               | 28.03%                              |

**TORT FUND**

|  | 2004                        | 2005                         | 2005                          |
|--|-----------------------------|------------------------------|-------------------------------|
|  | <u>Audited</u>              | <u>Budget</u>                | <u>Actual<br/>(Unaudited)</u> |
| <b>Undesignated Fund Balance January 1,</b>            | <b>57,404</b>               | <b>106,477</b>               | <b>93,372</b>                 |
| <b>Sources:</b>  |                             |                              |                               |
| <b>Revenues</b>  | <b>414,283</b>              | <b>525,351</b>               | <b>549,938</b>                |
| <b>Transfers In:</b>                                   |                             |                              |                               |
|  | -                           | -                            | -                             |
|  | -                           | -                            | -                             |
| <b>Transfers In</b>                                    | <u>-</u>                    | <u>-</u>                     | <u>-</u>                      |
| <b>Total Sources</b>                                   | <b>414,283</b>              | <b>525,351</b>               | <b>549,938</b>                |
| <b>Uses:</b>   |                             |                              |                               |
| <b>Expenditures:</b>                                   |                             |                              |                               |
| <b>Operations</b>                                      | <b>378,315</b>              | <b>465,146</b>               | <b>472,591</b>                |
| <b>Capital</b>   | -                           | -                            | -                             |
| <b>Transfers Out:</b>                                  |                             |                              |                               |
| <b>Debt Service Fund</b>                               | -                           | -                            | -                             |
|  | -                           | -                            | -                             |
| <b>Transfers Out</b>                                   | <u>-</u>                    | <u>-</u>                     | <u>-</u>                      |
| <b>Total Uses</b>                                      | <u><b>378,315</b></u>       | <u><b>465,146</b></u>        | <u><b>472,591</b></u>         |
| <b>Sources Less Uses</b>                               | <u><b>35,968</b></u>        | <u><b>60,205</b></u>         | <u><b>77,347</b></u>          |
| <b>Undesignated Fund Balance December 31,</b>          | <u><u><b>93,372</b></u></u> | <u><u><b>166,682</b></u></u> | <u><u><b>170,719</b></u></u>  |
| <b>Fund Balance % of total uses</b>                    | <b>24.68%</b>               | <b>35.83%</b>                | <b>36.12%</b>                 |
| <b>Fund Balance % of total uses excl<br/>FICA/IMRF</b> | <b>25.82%</b>               | <b>37.39%</b>                | <b>37.73%</b>                 |

**BOND AND INTEREST FUND**

|  | <b>2004</b>                  | <b>2005</b>                  | <b>2005</b>                                       |
|--|------------------------------|------------------------------|---|
|  | <u><b>Audited</b></u>        | <u><b>Budget</b></u>         | <u><b>Actual</b></u><br><u><b>(Unaudited)</b></u> |
| <b>Undesignated Fund Balance January 1,</b>        | <b>242,713</b>               | <b>272,704</b>               | <b>222,440</b>                                    |
| <b>Sources:</b>                                    |                              |                              |   |
| <b>Revenues</b>                                    | <b>1,142,351</b>             | <b>1,156,261</b>             | <b>1,203,582</b>                                  |
| <b>Bond Proceeds (Refunding)</b>                   |                              |                              | <b>5,336,188</b>                                  |
| <b>Transfers In:</b>                               |                              |                              |   |
| <b>Corporate, Recreation, Capital Project Fund</b> | <b>1,674,846</b>             | <b>1,671,418</b>             | <b>1,671,418</b>                                  |
|  | <b>-</b>                     | <b>-</b>                     | <b>-</b>  |
| <b>Transfers In</b>                                | <u><b>1,674,846</b></u>      | <u><b>1,671,418</b></u>      | <u><b>1,671,418</b></u>                           |
| <b>Total Sources</b>                               | <u><b>2,817,197</b></u>      | <u><b>2,827,679</b></u>      | <u><b>8,211,188</b></u>                           |
| <b>Uses:</b>                                       |                              |                              |   |
| <b>Expenditures:</b>                               |                              |                              |   |
| <b>Operations - (Principal and Interest)</b>       | <b>2,837,470</b>             | <b>2,921,190</b>             | <b>2,918,843</b>                                  |
| <b>Advanced Refunding-Debt</b>                     | <b>-</b>                     | <b>-</b>                     | <b>5,331,251</b>                                  |
| <b>Capital</b>                                     | <b>-</b>                     | <b>-</b>                     | <b>-</b>  |
| <b>Transfers Out:</b>                              |                              |                              |   |
|  | <b>-</b>                     | <b>-</b>                     | <b>-</b>  |
| <b>Transfers Out</b>                               | <u><b>-</b></u>              | <u><b>-</b></u>              | <u><b>-</b></u>                                   |
| <b>Total Uses</b>                                  | <u><b>2,837,470</b></u>      | <u><b>2,921,190</b></u>      | <u><b>8,250,094</b></u>                           |
| <b>Sources Less Uses</b>                           | <u><b>(20,273)</b></u>       | <u><b>(93,511)</b></u>       | <u><b>(38,906)</b></u>                            |
| <b>Undesignated Fund Balance December 31,</b>      | <u><u><b>222,440</b></u></u> | <u><u><b>179,193</b></u></u> | <u><u><b>183,534</b></u></u>                      |
| <b>Fund Balance % of total uses</b>                | <b>7.84%</b>                 | <b>6.13%</b>                 | <b>2.22%</b>                                      |

**CAPITAL PROJECTS (OTHER) FUND**

|   | <b>2004</b>       | <b>2005</b>       | <b>2005</b>           |
|---|-------------------|-------------------|-----------------------|
|   | <b>Audited</b>    | <b>Budget</b>     | <b>Actual</b>         |
|   | <u>          </u> | <u>          </u> | <u>(Unaudited)</u>    |
| <b>Undesignated Fund Balance January 1,</b>   | -                 | -                 | -                     |
| <b>Sources:</b>                               |                   |                   |                       |
| <b>Revenues</b>                               | -                 | -                 | <b>171,295</b>        |
| <b>Transfers In:</b>                          |                   |                   |                       |
|   | -                 | -                 | -                     |
|   | <u>          </u> | <u>          </u> | <u>          </u>     |
| <b>Transfers In</b>                           | <u>          </u> | <u>          </u> | <u>          </u>     |
| <b>Total Sources</b>                          | -                 | -                 | <b>171,295</b>        |
| <b>Uses:</b>                                  |                   |                   |                       |
| <b>Expenditures:</b>                          |                   |                   |                       |
| <b>Operations</b>                             | -                 | -                 | -                     |
| <b>Capital</b>                                | -                 | -                 | <b>5,222</b>          |
| <b>Transfers Out:</b>                         |                   |                   |                       |
|   | -                 | -                 | -                     |
|   | <u>          </u> | <u>          </u> | <u>          </u>     |
| <b>Transfers Out</b>                          | <u>          </u> | <u>          </u> | <u>          </u>     |
| <b>Total Uses</b>                             | <u>          </u> | <u>          </u> | <u><b>5,222</b></u>   |
| <b>Sources Less Uses</b>                      | <u>          </u> | <u>          </u> | <u><b>166,073</b></u> |
| <b>Undesignated Fund Balance December 31,</b> | <u>          </u> | <u>          </u> | <u><b>166,073</b></u> |

**CAPITAL PROJECTS (BONDS) FUND**

|   | 2004                         | 2005                         | 2005                          |
|---|------------------------------|------------------------------|-------------------------------|
|   | <u>Audited</u>               | <u>Budget</u>                | <u>Actual<br/>(Unaudited)</u> |
| <b>Undesignated Fund Balance January 1,</b>   | <b>217,663</b>               | <b>320,878</b>               | <b>330,206</b>                |
| <b>Sources:</b>                               |                              |                              |                               |
| <b>Bond Proceeds</b>                          | <b>1,200,000</b>             | <b>1,130,000</b>             | <b>1,130,000</b>              |
| <b>Transfers In:</b>                          |                              |                              |                               |
|   | -                            | -                            | -                             |
|   | -                            | -                            | -                             |
| <b>Transfers In</b>                           | <u>-</u>                     | <u>-</u>                     | <u>-</u>                      |
| <b>Total Sources</b>                          | <u><b>1,200,000</b></u>      | <u><b>1,130,000</b></u>      | <u><b>1,130,000</b></u>       |
| <b>Uses:</b>                                  |                              |                              |                               |
| <b>Expenditures:</b>                          |                              |                              |                               |
| <b>Operations</b>                             | <b>4,000</b>                 | <b>5,000</b>                 | <b>4,000</b>                  |
| <b>Capital</b>                                | <b>114,335</b>               | <b>245,000</b>               | <b>147,467</b>                |
| <b>Transfers Out:</b>                         |                              |                              |                               |
| <b>Debt Service Fund</b>                      | <b>969,122</b>               | <b>946,188</b>               | <b>946,188</b>                |
|   | -                            | -                            | -                             |
| <b>Transfers Out</b>                          | <u><b>969,122</b></u>        | <u><b>946,188</b></u>        | <u><b>946,188</b></u>         |
| <b>Total Uses</b>                             | <u><b>1,087,457</b></u>      | <u><b>1,196,188</b></u>      | <u><b>1,097,655</b></u>       |
| <b>Sources Less Uses</b>                      | <u><b>112,543</b></u>        | <u><b>(66,188)</b></u>       | <u><b>32,345</b></u>          |
| <b>Undesignated Fund Balance December 31,</b> | <u><u><b>330,206</b></u></u> | <u><u><b>254,690</b></u></u> | <u><u><b>362,551</b></u></u>  |

**CHEVY CHASE FUND**

|  | 2004                         | 2005                         | 2005                          |
|--|------------------------------|------------------------------|-------------------------------|
|  | <u>Audited</u>               | <u>Budget</u>                | <u>Actual<br/>(Unaudited)</u> |
| <b>Undesignated Fund Balance January 1,</b>            | <b>303,805</b>               | <b>208,380</b>               | <b>424,393</b>                |
| <b>Sources:</b>  |                              |                              |                               |
| <b>Revenues</b>  | <b>3,805,727</b>             | <b>3,985,665</b>             | <b>4,046,926</b>              |
| <br>   |                              |                              |                               |
| <b>Transfers In:</b>                                   |                              |                              |                               |
|  | -                            | -                            | -                             |
|  | -                            | -                            | -                             |
|  | <u>-</u>                     | <u>-</u>                     | <u>-</u>                      |
| <b>Transfers In</b>                                    | <u>-</u>                     | <u>-</u>                     | <u>-</u>                      |
| <b>Total Sources</b>                                   | <u><b>3,805,727</b></u>      | <u><b>3,985,665</b></u>      | <u><b>4,046,926</b></u>       |
| <br>   |                              |                              |                               |
| <b>Uses:</b>   |                              |                              |                               |
| <b>Expenditures:</b>                                   |                              |                              |                               |
| <b>Operations (w/Debt Service)</b>                     | <b>3,636,346</b>             | <b>3,853,695</b>             | <b>3,655,174</b>              |
|  |                              |                              |                               |
| <b>Capital</b>   | <b>48,793</b>                | <b>94,500</b>                | <b>115,212</b>                |
| <b>Transfers Out:</b>                                  |                              |                              |                               |
| <b>Debt Service Fund</b>                               | -                            | -                            | -                             |
|  | <u>-</u>                     | <u>-</u>                     | <u>-</u>                      |
| <b>Transfers Out</b>                                   | <u>-</u>                     | <u>-</u>                     | <u>-</u>                      |
| <b>Total Uses</b>                                      | <u><b>3,685,139</b></u>      | <u><b>3,948,195</b></u>      | <u><b>3,770,386</b></u>       |
| <br>   |                              |                              |                               |
| <b>Sources Less Uses</b>                               | <u><b>120,588</b></u>        | <u><b>37,470</b></u>         | <u><b>276,540</b></u>         |
| <br>   |                              |                              |                               |
| <b>Undesignated Fund Balance December 31,</b>          | <u><u><b>424,393</b></u></u> | <u><u><b>245,850</b></u></u> | <u><u><b>700,933</b></u></u>  |
| <br>   |                              |                              |                               |
| <b>Fund Balance % of total uses</b>                    | <b>11.52%</b>                | <b>6.23%</b>                 | <b>18.59%</b>                 |
| <br>   |                              |                              |                               |
| <b>Fund Balance % of total uses excl<br/>FICA/IMRF</b> | <b>12.18%</b>                | <b>6.58%</b>                 | <b>19.58%</b>                 |

**ALL FUNDS**

|  | <b>2004</b>              | <b>2005</b>              | <b>2005</b>              |
|--|--------------------------|--------------------------|--------------------------|
|  | <b>Audited</b>           | <b>Budget</b>            | <b>Actual</b>            |
|  | <u>          </u>        | <u>          </u>        | <u>(Unaudited)</u>       |
| <b>Undesignated Fund Balance January 1,</b>            | <b>2,838,627</b>         | <b>2,749,143</b>         | <b>3,003,142</b>         |
| <b>Sources:</b>  |                          |                          |                          |
| <b>Revenues</b>  | <b>11,237,537</b>        | <b>12,245,235</b>        | <b>12,524,070</b>        |
| <b>Bond Proceeds</b>                                   | <b>1,200,000</b>         | <b>1,130,000</b>         | <b>6,466,188</b>         |
| <b>Other</b>   | <b>19,000</b>            | <b>-</b>                 | <b>-</b>                 |
| <b>Transfers In:</b>                                   |                          |                          |                          |
| <b>Corporate, Recreation, Capital Project Fund</b>     | <b>1,674,846</b>         | <b>1,671,418</b>         | <b>1,671,418</b>         |
|  | <u>          -</u>       | <u>          -</u>       | <u>          -</u>       |
| <b>Transfers In</b>                                    | <u><b>1,674,846</b></u>  | <u><b>1,671,418</b></u>  | <u><b>1,671,418</b></u>  |
| <b>Total Sources</b>                                   | <b>14,131,383</b>        | <b>15,046,653</b>        | <b>20,661,676</b>        |
| <b>Uses:</b>   |                          |                          |                          |
| <b>Expenditures:</b>                                   |                          |                          |                          |
| <b>Operations</b>                                      | <b>11,970,175</b>        | <b>13,044,549</b>        | <b>12,421,132</b>        |
| <b>Advanced Refunding-Debt</b>                         | <b>-</b>                 | <b>-</b>                 | <b>5,331,251</b>         |
| <b>Capital</b>   | <b>321,847</b>           | <b>637,465</b>           | <b>540,356</b>           |
| <b>Transfers Out:</b>                                  |                          |                          |                          |
| <b>Debt Service Fund</b>                               | <b>1,674,846</b>         | <b>1,671,418</b>         | <b>1,671,418</b>         |
|  | <u>          -</u>       | <u>          -</u>       | <u>          -</u>       |
| <b>Transfers Out</b>                                   | <u><b>1,674,846</b></u>  | <u><b>1,671,418</b></u>  | <u><b>1,671,418</b></u>  |
| <b>Total Uses</b>                                      | <u><b>13,966,868</b></u> | <u><b>15,353,432</b></u> | <u><b>19,964,157</b></u> |
| <b>Sources Less Uses</b>                               | <u><b>164,515</b></u>    | <u><b>(306,779)</b></u>  | <u><b>697,519</b></u>    |
| <b>Undesignated Fund Balance December 31,</b>          | <u><b>3,003,142</b></u>  | <u><b>2,442,364</b></u>  | <u><b>3,700,661</b></u>  |
| <b>Fund Balance % of total uses excl transfers out</b> | <b>24.43%</b>            | <b>17.85%</b>            | <b>28.55%</b>            |