
ELMHURST

Your community. Your Park District.

2015 BUDGET



ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2015

ADMINISTRATIVE OFFICE

375 W. First Street
Elmhurst, IL 60126
630-993-8900
www.epd.org

BOARD OF PARK COMMISSIONERS

Carolyn Ubriaco, President
Vince Spaeth, Vice President
Bob Howard
Mary Kies
Colette M. Kubiesa
Patricia Morissette-Moll
Anthony Pelosi

MANAGEMENT TEAM

James W. Rogers, Executive Director
Angela Ferrentino, Director of Parks and Facilities
David Kenny, Director of Information Technology
Brian McDermott, Director of Enterprise Services
Cindy Szkolka, Director of Recreation
Ginger Wade, Director of Marketing and Communications
Laura Guttman, Special Projects Coordinator
Nimfa Melesio, Administrative Office Manager

Mission

We provide experiences for the lifetime enjoyment of people who live and play in our community

Vision

We aspire to be a customer centered organization through innovation and sustainability



BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Elmhurst Park District for its annual budget for fiscal year beginning January 1, 2014. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year only. Based on GFOA's criteria, the budget continues to conform to program requirements, and we will submit it to GFOA to determine its eligibility for the award in 2015.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Elmhurst Park District

Illinois

For the Fiscal Year Beginning

January 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

THIS PAGE INTENTIONALLY LEFT BLANK

The 2015 Budget document is divided into sections highlighted by tabs. Below is an explanation of what information can be found behind each tab. Each bolded topic represents a tab.

Section 1: Transmittal Letter: This is a communication from the Executive Director to the Elmhurst Park Board. It highlights the 2015 Budget including how it addresses the priorities established by the Board, changes from the prior year and economic trends impacting the District.

Section 2: Budget Summary and District Profile: This section provides a summary of the budget using tables, charts, and narratives along with a profile of the community and District.

Section 3: Long-range and Organizational Planning: This section discusses the Strategic and Long-range Financial Plans, including how these tools guide the proposed 2015 Budget and lay the groundwork for future decision making. Cash and investment targets and fund balances are assessed and an overview of personnel expenses and staffing levels is provided.

Section 4: Budget Process and Financial Policies: Included in this section is a summary of the budget process and reporting requirements and the financial policies that guide development of this budget and the financial affairs of the District.

Section 5: Fund Summary: This section explains the fund and department structure (basic accounting unit) of the District and the purpose of each fund and department. An analysis of past and projected fund and department revenues and expenditures is provided.

Section 6: Revenue Analysis: A summary of all revenue sources is provided in this section including a detailed overview of each of the revenue sources and an explanation of how they are estimated.

Section 7: Expenditures by Function: In this section, expenditures are presented according to the District's major functional areas rather than by Fund. This section includes functional area missions, responsibilities, 2014 accomplishments, 2015 tactics, budget highlights, future outlook and performance measures. The functional areas are Administration, Marketing and Communications, Finance and Human Resources, Information Technology, Parks, Facilities, Recreation, Enterprise Services and Golf Course. Transfer, capital, and debt expenditures are not presented in this section.

Section 8: Long Range Capital Plan and 2015 Capital Budget: This section includes all capital related expenditures (enterprise and non-enterprise facilities), including a summary of the long-range capital plan, proposed 2015 capital budget revenues and expenditures and impact of capital projects on the operating budget.

Section 9: Debt Service Fund and Detail: This section includes an overview of debt service obligations, the District's debt limit, and debt service schedules listing the maturity of all existing debt.

Section 10: Glossary: This section provides definitions of words used throughout the document that may not be familiar to the reader. The list of words includes technical terms, acronyms, and words specific to government finance and park and recreation agencies.

For more information regarding the District, visit the Elmhurst Park District website at www.epd.org or contact the District at 630-993-8900 or e-mail admin@epd.org with any comments or questions.



THIS PAGE INTENTIONALLY LEFT BLANK

Reader’s Guide	i
Section 1: Transmittal Letter	1
Section 2: Budget Charts and District Profile	9
Summary Charts	9
District and Community Profile	18
Section 3: Long-range and Organizational Planning	25
Strategic Plan	25
Performance Measurement	30
Long-Range Budget Plan	32
Cash and Investments and Fund Balance Analysis	35
Personnel Summary	38
Organizational Chart	41
Section 4: Budget Process and Financial Policies	43
Budget Process and Reporting Requirements	43
Basis of Budgeting	43
Budget Calendar	44
Budget Policies	45
Revenue Policies	46
Expenditure Policies	47
Fund Balance Policies	47
Cash and Investment Reserve Policies	47
Capital Improvement Policies	49
Debt Policies	50
Cash Management (Investments) Policies	50
Capital Assets Policies	50
Financial Reporting Policies	51
Fund Structure	51
Section 5: Fund Summary	55
Summary	55
Basis of Presentation – Fund Accounting	57
General Fund (includes IMRF, FICA, Liability and Audit Dept.)	59
Recreation Fund (includes Museum and Special Rec. Assoc. Dept.)	64
Debt Service Fund	70
Capital Improvement Fund (includes Paving and Lighting Department)	71
Enterprise Services Fund	73

Early Bond Repayment Fund	76
Sugar Creek Golf Course Fund	77
Management Information Systems Fund	79
2014 Budget Interfund Transfer Summary	80
Section 6: Revenue Analysis	81
Summary	81
Taxes (Property and Corporate Replacement)	83
Donations, Advertising and Scholarships	90
Grants	91
Program Fees	92
Rentals and Leases	94
Passes, Memberships and Daily Uses	95
Merchandise Sales	97
Transfers	99
Bond Proceeds, Insurance Proceeds and Disposal of Fixed Assets	100
Interest	101
Section 7: Expenditures by Function	103
Summary	103
Administration	105
Marketing and Communications	111
Finance and Human Resources	116
Information Technology	120
Parks	124
Facilities	129
Recreation	134
Enterprise Services	139
Sugar Creek Golf Course	146
Section 8: Long Range Capital Plan and 2015 Capital Budget	151
Process	151
2015 Capital Plan Funding and Projects	153
Impact of Projects on Operating Budget	158
Five-Year Comparison of Capital Plan Expenditures	160
Comprehensive Plan, Facility Study and ADA Transition Plan	160
Depreciation	161
2015-2024 Capital Plan Summary	163

Section 9: Debt Service Overview	167
Outstanding Debt	167
2015 Proposed Debt Service Revenue	168
Bond Rating	168
Debt Limit	168
Debt Service Requirements to Maturity and Summary of Bonds	169
Section 10: Glossary	171

THIS PAGE INTENTIONALLY LEFT BLANK



November 5, 2014

Board of Park Commissioners
Elmhurst Park District
Elmhurst, Illinois

Honorable Commissioners:

I am pleased to present for your consideration the proposed 2015 Elmhurst Park District Budget for the fiscal year beginning January 1, 2015 and ending December 31, 2015. The Elmhurst Park District Budget serves three primary purposes: formation of public policy, control of spending and written financial plan. It is a documented means of providing financial accountability to the public as the District aims to maintain high quality service levels at the lowest possible cost while addressing the goals of its Strategic Plan. The District's budget is in compliance with the provisions of the Park District Code and Board Policy. All required hearings have been held or are scheduled with the appropriate notice provided.

Budgeting is not an independent process, as other planning efforts such as strategic planning and capital improvement planning help drive budget development. Therefore, the Board and staff review these other processes throughout the year as described on pages 25 and 151. The budget represents your fiscal priorities for the upcoming twelve months of operation based on your long-range plans, which help the District achieve its mission of providing experiences for lifetime enjoyment. Approval of the annual budget is one of the most important responsibilities of the Board due to its comprehensive nature, including outlining the range of services offered, prioritizing the allocation of government resources and the time invested by both the Board and staff in future planning.

Preparation of the annual budget begins in June with staff training on budget parameters and expectations. In July and August, staff review and revise the Strategic Work Plan and Long-range Capital Improvement Plan. Department budget requests are prepared in August and September, followed by a review and analysis of overall budget projections by the Executive Director. After this review, the proposed budget is prepared and distributed to the Board in early November for review and analysis before the staffs' formal budget presentation on November 5, 2014 and the Board's approval of the Budget and Appropriation Ordinance on December 10, 2014.

By following the Government Finance Officers' Association's (GFOA) best practices for budgeting and making significant changes to the 2007 budget format and revisions to subsequent budgets, the District received the Distinguished Budget Presentation Award from 2007 to 2014. In the proposed 2015 Budget, staff continue to implement the recommendations of GFOA budget reviewers to provide a greater understanding of the District's financial condition and the long-range implications of the proposed budget. The staffs' goal is to enhance decision-making and accountability by providing a clear picture of the District's revenues and expenditures.

Budget Summary

We continue to live in uncertain times, with challenges confronting us on many levels. While moving in a positive direction, our national economy is doing so sporadically. Long-term declines in home values have begun to reverse, but the equalized assessed value of property is still projected to drop and, as a result, tax revenue. The uncertainty of the Federal Patient Protection and Affordable Care Act has left every organization in a state of flux. Courts Plus has historically faced competition from smaller studios and specialty gyms and soon the opening of the first major health club competitor in Elmhurst will challenge our dominance in the local health and fitness market. Mother Nature's unpredictability has led to program cancellations and declines in pass sales and daily uses at our outdoor facilities resulting in lower revenue. So what does all this mean for the District? We must continue to position ourselves for the future to be financially resilient while facing these economic realities.

The District must continue to maintain its healthy financial condition by building reserves and maximizing resources so it can address the Board's long-range priorities and complete the capital projects and repairs required to maintain a top tier park and recreation system and provide the services and programs that the community expects from its Park District. As reflected in the proposed 2015 Budget, the District has the fiscal agility to spend down reserves, address capital project needs, generate additional revenue and undertake key Strategic Plan initiatives such as completing necessary technology upgrades, increasing outreach to the community and optimizing our program/facility offerings for future sustainability. As a result of these and other measures described below, the District's 2015 Budget includes conservative spending along with a moderate operating surplus that will help offset planned spend downs of cash and investments for capital projects.

Significant Budget Issues, Trends and Highlights

This section provides a discussion of the key factors that guided the development of the 2015 Budget.

National and Local Economic Indicators

To preserve the financial health of the District, staff continually monitor economic trends to understand their impact on budget development and future financial strategies. Reports from a variety of sources provide staff with forecasts based on leading economic indicators such as employment, housing, financial markets and consumer confidence. Whereas 2012 was a year in which the national economy was described by some economists as being "stuck in the muck," the 2013 economy moved in the right direction, but in fits and starts rather than a sustained upward manner. As we near the end of 2014 and plan for 2015, we must consider if we have turned the corner and if the economy is back on track.

Leading economic indicators are ambiguous, ranging across the spectrum. After a very rough start to 2014 due to the harsh winter, economic indicators have generally shown improvement such as the stock market setting record highs. While real estate sales in Elmhurst are strong, the community's Equalized Assessed Valuation of property is projected to decrease in 2015, but less than in previous years. New construction in Elmhurst is higher than in a decade, yet nationally, the housing market upswing remains uneven as losses endured during the recession have yet to be regained. In addition, the recent dip in mortgage rates has spurred more refinancing than purchasing. Job creation is higher and the unemployment rate has decreased; however, the percentage of individuals participating in the labor market remains low. Additionally, the trend toward part-time jobs growth versus full-time limits the income gains needed to spur an economic upswing and median household income is lower than it was before the recession started in 2007. According to the Labor Department, most indexes including fuel, food, energy, medical care, vehicles and household furnishings mirror the national economy while showing slight increases. These trends continue to exemplify an economy that, while growing, is rising at a very slow rate, resulting in shaky consumer confidence and reduced discretionary spending.

With the continuing "yo-yoing" of economic trends being the "new normal," the District must continue to budget conservatively and have appropriate reserves to maintain existing assets and ensure future fiscal agility as outlined in the Board's Capital Reserve Policy approved in 2007. Based on this policy, staff built

surplus funds of \$216,880 into the 2015 operating budget (net operating budget surplus¹). Through careful planning and taking advantage of opportunities to maximize resources, the Board will sustain reserves at fiscally responsible levels to meet emergency operating needs and maintain the District's capital assets. For example, the projections for cash and investments available on December 31, 2014 and 2015 provide approximately five months of savings based on the District's average spending per month. Additionally, the reimbursement of the Illinois Park and Recreation Facility Construction Grant (PARC) proceeds for the Wilder Conservatory and Horticulture Complex Renovation will replenish the reserves that were spent down to complete the project in 2013 and 2014 (\$940,500 received this year after project completion). For a detailed analysis and explanation of District Cash and Investments and Fund Balances see page 35 and the Capital Reserve Policy is on page 47.

Declining Equalized Assessed Valuation (EAV) of Property

According to the DuPage County Assessor's Office, equalized assessed values (EAV) dropped for the fourth consecutive year. As was forecasted in previous years' budgets, this continuing drop now impacts the District's tax rate and has lessened our ability to generate revenues for providing services at levels that residents expect and demand. As compared to the 2014 Budget, net tax revenues are projected to decrease by \$224,218. Based on the decline in tax revenue, the District needs to be conservative with spending and creative in developing revenues to build adequate reserves for future capital projects and the payment of outstanding debt. Programming and facility staff continue to proactively track and project revenues and adjust fees and expand programs based on demand and historical trends. Also, in 2015 the outcomes of the program analysis process, core services review and work analysis/staffing study will begin to be implemented by staff and assist in providing the optimum program and service mix and effective pricing and cost recovery strategies that will result in increased revenue. In the proposed 2015 Budget, the percent of non-tax revenue is 64% (Board policy is 60%) and staff, as illustrated in the proposed budget, continues to monitor revenue trends, seek grants and maximize resources to grow non-tax revenue. See page 81 for an analysis of the District's revenues.

Patient Protection and Affordable Care Act

Staff have continued to monitor the impact of the Federal Patient Protection and Affordable Care Act passed in 2010. In the 2014 Budget, we anticipated the potential of increasing the 2015 Budget by approximately \$150,000 to offer health care coverage to full-time employees (defined as working 30-39 hours per week) that were not presently eligible for health insurance coverage. The alternative to offering this benefit was a \$2,000 penalty per employee if the coverage was not provided beginning January 1, 2015 when the Act was scheduled to go into full effect. However, in February 2014, the Internal Revenue Service issued final regulations on the Employer Shared Responsibility guidelines that included transition relief provisions, which allow the District to forgo offering health care coverage in 2015 to those working 30-39 hours per week since it currently offers coverage to 70% of its full-time employees. Pending any other changes in the law in 2015, this requirement will increase to 95%, and the District will be required to offer coverage to employees working 30-39 hours per week (beginning in 2016).

Due to the continual flux concerning the future direction of health care in this country, the District must be conservative in its estimates of health care costs. The District experienced an 14.4% increase in medical insurance rates in 2014, but must be prepared for a potentially larger increase for 2015 due to this uncertainty (20% projected increase in medical insurance rates as compared to budgeted 2014 rates). This issue will continue to play a critical part in the District's future financial planning. See page 38 for an overview of personnel trends and changes that impact the 2015 Budget.

Long-range Financial and Capital Plans

The proposed Budget contains a five-year financial forecast so that the Board and staff can make informed long-term decisions on behalf of customers (see page 32 for an overview of the 2015-20 Long-range Budget Plan). These projections illustrate that if the District continues with its aggressive plan to upgrade and renovate its aging infrastructure and make necessary technology upgrades to serve our customers while

¹ Revenues minus expenses without the spend down of cash and investments

simultaneously maintaining current spending levels, there will be budget deficits for each of the next five years (\$38.63 million in capital project needs projected for the next ten years).

To ensure there is no deficit spending in the operating budget while staying true to the District's Strategic Plan Objective of "Taking Care of What we Have," staff is recommending spending down cash and reserves to maintain parks and facilities. If the District does not maintain its assets or perform preventive maintenance of infrastructure, higher repair expenses and replacement costs will result in the long- and short-term future. Staff proposes an increase in 2015 capital project spending of \$3,549,521 (\$4,685,844 total) as compared to the 2014 Budget with the majority of the increase for funding the Courts Plus expansion (\$2,950,000) and the East End Park Redevelopment that was postponed last year (\$450,000). Funding for the Courts Plus Expansion project includes \$2,212,500 from the pending Park and Recreation Facility Construction (PARC) grant, \$387,500 from Capital Fund cash and investments and \$350,000 from Enterprise Services cash and investments. This project includes expanding the main stairwell and fitness floor by extending the track outside the building and updating remaining HVAC and boiler systems. If the grant is not awarded to the District, the 2015 capital budget will increase by \$599,521 (rather than \$3,549,521) as compared to the 2014 capital budget to address critical maintenance and upgrades (see page 153).

This strategy toward addressing the capital needs of the District emphasizes the continued priority for staff to seek outside funding assistance through grants and the accumulation of reserves. For example, staff hired a firm to develop a Master Plan for the redevelopment of Butterfield Park in 2014 for the basis to apply for grants in 2014 and 2015 and continue design development in 2015 with the intent to start construction in 2016. The District has also been designating reserves in the Special Recreation Association Department and Capital Improvement Fund for this project. This approach of seeking outside revenue and accumulating reserves for capital spending is necessary until debt is retired in 2022 and 2025 respectively. See page 151 for an overview of the Long-Range Capital Plan and 2015 Capital Budget and page 167 for an overview of the District's debt.

Enterprise Services Fund – Courts Plus

Based on the financial challenges faced in Enterprise Services and the resulting impact on the fiscal health of the Enterprise Services Fund, the Board approved a number of steps to proactively ensure the future sustainability of the District's enterprise businesses in 2014. One change was to shift The Hub and concession and vending operations from an enterprise business (recorded in the Enterprise Fund) to a non-enterprise business (recorded in the Recreation Fund) since the Recreation Fund could provide the necessary tax subsidy to ensure the future success of those operations while enabling the District's enterprise businesses, particularly Courts Plus, to remain fiscally strong.

To maintain this strength and remain competitive as smaller studios and specialty gyms continue to grow and the first major health club competitor will be entering the Elmhurst market, Enterprise Services staff critically evaluated revenue estimates based on historical and marketplace trends and is undertaking a comprehensive review of Courts Plus' Business Plan to enhance key strategies and tactics for Courts Plus member acquisition and retention. The 2015 Budget includes increases in public relations and printing expenses to provide outreach to the community with greater effectiveness and regularity, including additional promotions and events. Along with program support (posters, banners) and in-house member communications, the District will be distributing three printed promotional pieces in 2015 directed at non-members to increase Courts Plus' presence and membership. Additionally, the aforementioned Courts Plus Expansion project will improve and enhance the use of the facility for customers.

Third Year of the 2013-17 Strategic Plan

To be good stewards of taxpayer dollars, it not only takes financial discipline, but adherence to the priorities established by the community through the strategic planning process. The 2015 Budget reflects this dedication as the four main themes of the Strategic Plan: Customer Centered, Fiscal Agility, Improvement through Collaboration and Innovation and Continuous Improvement through an Empowered Team are referenced throughout this document to illustrate how resources are being allocated towards implementing the Plan. For example, the proposed 2015 Budget and the 2015 Strategic Work Plan reflect, but are not limited to, the initiatives for implementing the Strategic Plan on the next page:

- Addressing the outcomes of the programming analysis process to optimize program offerings such as divesting in programs that are not viable, gathering feedback from non-users and pursuing partnership opportunities to invest in programs with a growing market (customer centered theme);
- Providing additional community outreach to engage with customers and enhance transparency (customer centered theme);
- Completing and implementing the core services review (fiscal agility theme):
- Implementing cost recovery goals for programs/services and a comprehensive pricing strategy (fiscal agility theme);
- Implementing the work/analysis staffing study to maximize labor dollars and completing a compensation study (improvement through collaboration and innovation theme); and
- Completing technology upgrades such as the new registration system and wide area network (WAN) (improvement through collaboration and innovation theme).

To provide the tools and training necessary to accomplish the outcomes of these processes and other planning initiatives, supervisory staff will participate in a leadership training program and training on trends (e.g. demographic, technological and economic) (continuous improvement through an empowered team theme). An overview of the 2013-17 Strategic Plan, including a copy of the 2015 Strategic Work Plan, is on page 27.

As illustrated in these Budget Highlights and Trends, the Board must continue to make careful and measured decisions balancing future community needs against the District's sound fiscal condition, which, based on the new Strategic Plan, plays a significant part of the organization's economic health.

2015 Budget Overview

To remain economically stable, the District's long-term budget plan and the 2015 Budget continue the Board's past philosophy and policy of positioning the District financially so that it can carefully draw down on available reserves for capital projects along with a long-term plan to maintain and build reserves. As illustrated in the *2015 Budget Summary* chart on the following page, staff project that the total 2015 Budget will have a deficit of \$1,824,815 (in the Net Column) after spending down reserves of \$2,065,752 (in the Cash & Investment Spend Down column) that is possible due to the accumulation of excess reserves over the established cash and investment targets. The deficit occurs because a portion of expenditures have no revenue offset since the revenues were received and recorded in previous years. An example of this situation is when a bond or grant revenue is received in year one of a multi-year project. The first year shows a large surplus, while future years show deficits as expenditures are incurred.

The spending down of cash and investments is for capital projects (\$1,795,064), to cover operating expenses with the higher property tax revenues received in 2014 than what was levied and budgeted (\$194,973) and to repay debt (\$75,715). Specifically, the planned spend down of reserves for funding capital projects is in the General (\$295,027), Recreation (\$230,000), Enterprise Services (\$350,000) and Capital Improvement (\$885,756) Funds and in the Paving and Lighting Department (\$34,281). Reserves are recommended to be spent down to pay the additional debt service portion of the 2006 G.O. Limited Tax Bond for synthetic turf fields in the Early Bond Repayment Fund (\$75,715). The impact of spending down reserve funds is offset by the 2015 projected net operating budget surplus¹ of \$216,880 (the difference of projected 2015 operating revenues and expenditures) due mainly to building reserves in the IMRF Department (\$104,371 net surplus² to meet cash flow needs) and Enterprise Services Department (\$50,751 net surplus¹ for future capital projects).

² Revenues minus expenses without the spend down of cash and investments

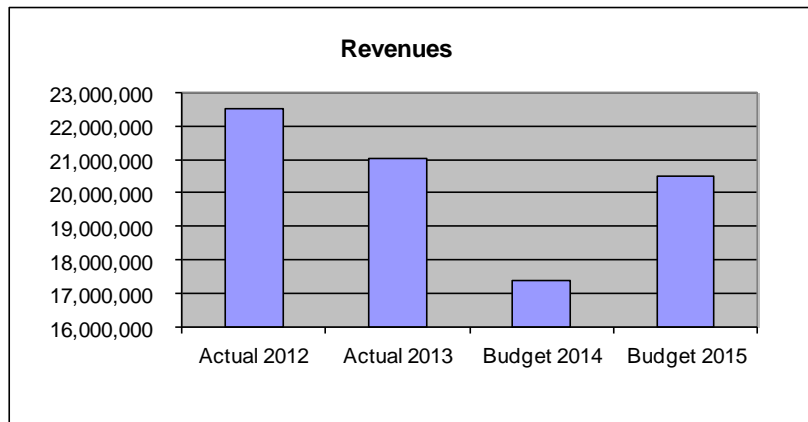
The chart below illustrates 2015 projected revenues and expenditures for the operating, debt and capital and total budgets.

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	2,956,718	2,955,433	1,285	435,000	3,390,433	(433,715)
IMRF Department	456,445	352,074	104,371	0	352,074	104,371
FICA Department	379,133	369,458	9,675	0	369,458	9,675
Liability Insurance Department	258,757	237,136	21,621	0	237,136	21,621
Audit Department	53,289	48,116	5,173	0	48,116	5,173
Recreation Fund	4,659,851	4,658,312	1,539	285,000	4,943,312	(283,461)
Dept.	618,669	614,355	4,314	0	614,355	4,314
Museum Department	271,642	268,151	3,491	0	268,151	3,491
Enterprise Services Fund	7,107,820	7,057,069	50,751	350,000	7,407,069	(299,249)
Sugar Creek Golf Course Fund	1,081,562	1,066,902	14,660	0	1,066,902	14,660
Total Operating	17,843,886	17,627,006	216,880	1,070,000	18,697,006	(853,120)
Debt Service Fund	1,655,491	1,652,941	2,550	0	1,652,941	2,550
Early Bond Repayment Fund	0	0	0	75,715	75,715	(75,715)
Capital Improvement Fund	907,277	894,527	12,750	885,756	1,780,283	(873,006)
Paving & Lighting Department	87,537	78,780	8,757	34,281	113,061	(25,524)
Total Debt and Capital	2,650,305	2,626,248	24,057	995,752	3,622,000	(971,695)
Total	20,494,191	20,253,254	240,937	2,065,752	22,319,006	(1,824,815)

Revenues

Total proposed 2015 revenue for all funds is \$20,494,191, an increase of 17.9% as compared to the 2014 Budget and a 2.6% decrease over 2013 actual revenue. Revenue increases in the 2015 Budget are mainly due to adjusting revenue projections to reflect actual participation and sales trends, a one-time grant for the Courts Plus Expansion project (pending receipt) and an increase in the transfer of cash and investments for capital projects. These decreases are offset by lower property tax revenue to reflect declines in the Equalized Assessed Valuation (EAV) of property, contracting out concessions and adjusting revenue projections to reflect actual trends. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 55 and Revenue Analysis section on page 81. The *Four-year Summary by Fund* chart below provides comparisons of 2012 actual, 2013 actual, 2014 approved budget and 2015 projected budget revenues by fund/department and illustrates the amount and percent change of revenues for the 2015 proposed budget as compared to the 2014 approved budget by fund/department. The graph on the following page illustrates the total 2012 actual, 2013 actual, 2014 approved budget and 2015 projected budget revenues.

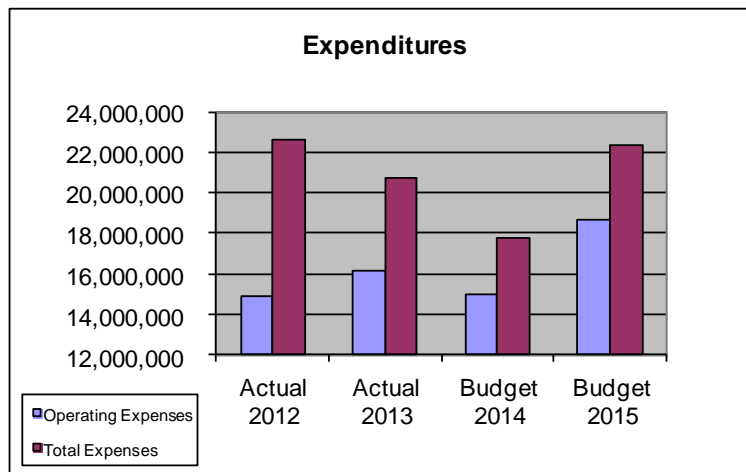
Fund/Department	Revenues				2014 vs. 2015	% Change 14 vs. 15
	Actual 2012	Actual 2013	Budget 2014	Budget 2015		
General Fund	3,250,876	3,348,937	3,006,491	2,956,718	(49,773)	-1.7%
IMRF Department	351,249	401,904	370,945	456,445	85,500	23.0%
FICA Department	342,434	345,420	369,169	379,133	9,964	2.7%
Liability Insurance Department	258,007	239,812	244,789	258,757	13,968	5.7%
Audit Department	48,438	47,720	47,572	53,289	5,717	12.0%
Recreation Fund	4,372,082	4,566,469	4,765,112	4,659,851	(105,261)	-2.2%
Special Recreation Assoc. Dept.	606,028	604,069	612,207	618,669	6,462	1.1%
Museum Department	371,812	262,164	269,516	271,642	2,126	0.8%
Enterprise Services Fund	4,214,946	4,728,013	4,423,374	7,107,820	2,684,446	60.7%
Sugar Creek Golf Course Fund	1,009,501	952,163	1,068,421	1,081,562	13,141	1.2%
Total Operating Budget	14,825,373	15,496,671	15,177,596	17,843,886	2,666,290	17.6%
Debt Service Fund	5,253,236	1,626,453	1,635,177	1,655,491	20,314	1.2%
Early Bond Repayment Fund	2,755	1,144	-	-	-	0.0%
Capital Improvement Fund	2,335,811	3,832,355	477,573	907,277	429,704	90.0%
Paving & Lighting Department	86,408	87,851	89,512	87,537	(1,975)	-2.2%
Total Budget	22,503,583	21,044,474	17,379,858	20,494,191	3,114,333	17.9%



Expenditures

Total proposed 2015 expenditures for all funds is \$22,319,006, a 25.7% increase over the 2014 budget and a 7.5% increase over 2013 actual expenditures. Expenditures reflect an increase primarily due to the higher capital project spending and operating fund transfers planned in 2015 offset with decreases in wages, services and supplies due partially to contracting out concessions and to reflect spending, participation and sales trends. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 55 and the Expenditures by Function section on page 103. The *Four-year Summary by Fund* chart below provides comparisons of 2012 actual, 2013 actual, 2014 approved budget and 2015 projected budget expenditures by fund/department. The chart illustrates the amount and percent change of expenditures for the proposed 2015 budget as compared to the 2014 approved budget by fund/department. The graph on the following page illustrates the total 2012 actual, 2013 actual, 2014 approved budget and 2015 projected budget expenditures.

Fund/Department	Expenditures				2014 vs. 2015	% Change 14 vs. 15
	Actual 2012	Actual 2013	Budget 2014	Budget 2015		
General Fund	3,011,229	3,462,186	3,073,924	3,390,433	316,509	10.3%
IMRF Department	450,912	348,997	365,208	352,074	(13,134)	-3.6%
FICA Department	318,066	324,020	364,483	369,458	4,975	1.4%
Liability Insurance Department	217,520	214,335	243,643	237,136	(6,507)	-2.7%
Audit Department	46,577	43,994	46,411	48,116	1,705	3.7%
Recreation Fund	4,077,329	4,917,013	4,831,968	4,943,312	111,344	2.3%
Special Recreation Assoc. Dept.	594,532	607,000	421,120	614,355	193,235	45.9%
Museum Department	345,671	444,577	267,013	268,151	1,138	0.4%
Enterprise Services Fund	4,801,049	4,860,181	4,335,084	7,407,069	3,071,985	70.9%
Sugar Creek Golf Course Fund	1,057,263	947,402	1,055,031	1,066,902	11,871	1.1%
Total Operating Budget	14,920,148	16,169,705	15,003,885	18,697,006	3,693,121	24.6%
Debt Service Fund	5,335,384	1,608,801	1,632,148	1,652,941	20,793	1.3%
Early Bond Repayment Fund	76,087	76,057	75,715	75,715	-	0.0%
Capital Improvement Fund	2,169,648	2,822,585	956,823	1,780,283	823,460	86.1%
Paving & Lighting Department	93,111	81,681	88,000	113,061	25,061	28.5%
Total Budget	22,594,378	20,758,829	17,756,571	22,319,006	4,562,435	25.7%
Net	(90,795)	285,645	(376,713)	(1,824,815)	(1,448,102)	384.4%



Conclusion

This budget reflects the District’s mission to “provide experiences for the lifetime enjoyment of those who live and play in Elmhurst” and also illustrates the District’s continuing commitment to fiscal responsibility and being responsive to residents’ needs during these economically challenging times. The budget process once again included input from a large cross-section of staff, and I would like to thank all those who participated for their contributions. Their knowledge, expertise and dedicated effort have been critical in ensuring that this budget reflects the priorities of the Board and the residents we serve. In particular, Laura Guttman, Special Projects Coordinator, and Barbara Stembridge, Division Manager – Finance, have been instrumental in the development and coordination of this budget. Finally, your consistent support, encouragement and sound policy making decisions ensure proper oversight at the elected/community level.

I recommend your approval of the 2015 Budget. We look forward to your questions and comments.

Thank you,

James W. Rogers
Executive Director

2015 Elmhurst Park District Budget Summary by Fund

The Elmhurst Park District proposed 2015 Budget exhibits a net deficit of \$1,824,815 due mainly to the spending down of cash and investments for capital projects (\$1,795,064) and to cover operating expenses with the higher tax revenues received in 2014 than what was levied and budgeted (\$194,973). This deficit is offset with a net operating surplus¹ of \$216,880 due mainly to building reserves in the IMRF Department (\$104,371 net surplus¹ to meet cash flow needs) and Enterprise Services Department (\$50,751 net surplus¹ for future capital projects). The charts below illustrate 2015 projected revenues and expenditures for the operating, debt and capital and total budgets. The General and Recreation Funds exhibit net deficits of \$433,715 and \$283,461 respectively due to the spending down of reserves for capital projects and to cover operating expenses (with the higher tax revenues received in 2014 than levied and budgeted) offset by a net projected operating budget surpluses¹ of \$1,285 and \$1,539. The Enterprise Services Fund exhibits a net deficit of \$299,249 to spend down reserves for the Courts Plus Expansion project (pending receipt of the PARC grant) offset by a net projected operating surplus¹ of \$50,751 to build future reserves. The Capital Improvement Fund and Paving and Lighting Department exhibit a net deficit of \$873,006 and \$25,524 respectively due to the spending down of reserves for capital projects. The Early Bond Repayment Fund exhibits a net deficit of \$75,715 due to spending down reserves to repay debt.

	Budget Revenues	Budget Expenditures	Net
General Fund	2,956,718	3,390,433	(433,715)
IMRF Department	456,445	352,074	104,371
FICA Department	379,133	369,458	9,675
Liability Insurance Department	258,757	237,136	21,621
Audit Department	53,289	48,116	5,173
Recreation Fund	4,659,851	4,943,312	(283,461)
Special Recreation Association Dept.	618,669	614,355	4,314
Museum Department	271,642	268,151	3,491
Enterprise Services Fund	7,107,820	7,407,069	(299,249)
Sugar Creek Golf Course Fund	1,081,562	1,066,902	14,660
Total Operating	17,843,886	18,697,006	(853,120)
Debt Service Fund	1,655,491	1,652,941	2,550
Early Bond Repayment Fund	0	75,715	(75,715)
Capital Improvement Fund	907,277	1,780,283	(873,006)
Paving & Lighting Department	87,537	113,061	(25,524)
Total Debt and Capital	2,650,305	3,622,000	(971,695)
Total	20,494,191	22,319,006	(1,824,815)

	Revenues	Operating Expenditures	Operating Net ¹	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	2,956,718	2,955,433	1,285	435,000	3,390,433	(433,715)
IMRF Department	456,445	352,074	104,371	0	352,074	104,371
FICA Department	379,133	369,458	9,675	0	369,458	9,675
Liability Insurance Department	258,757	237,136	21,621	0	237,136	21,621
Audit Department	53,289	48,116	5,173	0	48,116	5,173
Recreation Fund	4,659,851	4,658,312	1,539	285,000	4,943,312	(283,461)
Special Recreation Assoc. Dept.	618,669	614,355	4,314	0	614,355	4,314
Museum Department	271,642	268,151	3,491	0	268,151	3,491
Enterprise Services Fund	7,107,820	7,057,069	50,751	350,000	7,407,069	(299,249)
Sugar Creek Golf Course Fund	1,081,562	1,066,902	14,660	0	1,066,902	14,660
Total Operating	17,843,886	17,627,006	216,880	1,070,000	18,697,006	(853,120)
Debt Service Fund	1,655,491	1,652,941	2,550	0	1,652,941	2,550
Early Bond Repayment Fund	0	0	0	75,715	75,715	(75,715)
Capital Improvement Fund	907,277	894,527	12,750	885,756	1,780,283	(873,006)
Paving & Lighting Department	87,537	78,780	8,757	34,281	113,061	(25,524)
Total Debt and Capital	2,650,305	2,626,248	24,057	995,752	3,622,000	(971,695)
Total	20,494,191	20,253,254	240,937	2,065,752	22,319,006	(1,824,815)

¹ Revenues minus expenses without the spend down of cash and investments

Four-year Summary by Fund (2012 Actual, 2013 Actual, 2014 Budget and 2015 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2012 actual, 2013 actual, 2014 approved budget, and 2015 projected budget revenues and expenditures by fund/department. The chart illustrates the amount and percent change of revenues and expenditures for the 2014 approved budget and 2015 projected budget by fund/department. Total proposed 2015 revenue for all funds is \$20,494,191, an increase of 17.9% as compared to the 2014 budget and a 2.6% decrease over 2013 actual revenue. Revenue increases in the 2015 Budget are mainly due to adjusting revenue projections to reflect actual participation and sales trends, a one-time grant for the Courts Plus Expansion project (pending receipt) and an increase in the transfer of cash and investments for capital projects. These decreases are offset by lower property tax revenue to reflect declines in Equalized Assessed Valuation of property, contracting out concessions and adjusting revenue projections to reflect actual trends. Total proposed 2015 expenditures for all funds is \$22,319,006, a 25.7% increase over the 2014 budget and a 7.0% increase over 2013 actual expenditures. Expenditures reflect an increase primarily due to the higher capital project spending and operating fund transfers planned in 2015 offset with decreases in wages, services and supplies due partially to contracting out concessions and to reflect spending and participation trends. For a detailed analysis of revenues and expenses by fund/department refer to the Fund Summary section on page 55.

Revenues						
Fund/Department	Actual 2012	Actual 2013	Budget 2014	Budget 2015	2014 vs. 2015	% Change 14 vs. 15
General Fund	3,250,876	3,348,937	3,006,491	2,956,718	(49,773)	-1.7%
IMRF Department	351,249	401,904	370,945	456,445	85,500	23.0%
FICA Department	342,434	345,420	369,169	379,133	9,964	2.7%
Liability Insurance Department	258,007	239,812	244,789	258,757	13,968	5.7%
Audit Department	48,438	47,720	47,572	53,289	5,717	12.0%
Recreation Fund	4,372,082	4,566,469	4,765,112	4,659,851	(105,261)	-2.2%
Special Recreation Assoc. Dept.	606,028	604,069	612,207	618,669	6,462	1.1%
Museum Department	371,812	262,164	269,516	271,642	2,126	0.8%
Enterprise Services Fund	4,214,946	4,728,013	4,423,374	7,107,820	2,684,446	60.7%
Sugar Creek Golf Course Fund	1,009,501	952,163	1,068,421	1,081,562	13,141	1.2%
Total Operating Budget	14,825,373	15,496,671	15,177,596	17,843,886	2,666,290	17.6%
Debt Service Fund	5,253,236	1,626,453	1,635,177	1,655,491	20,314	1.2%
Early Bond Repayment Fund	2,755	1,144	-	-	-	0.0%
Capital Improvement Fund	2,335,811	3,832,355	477,573	907,277	429,704	90.0%
Paving & Lighting Department	86,408	87,851	89,512	87,537	(1,975)	-2.2%
Total Budget	22,503,583	21,044,474	17,379,858	20,494,191	3,114,333	17.9%
Expenditures						
Fund/Department	Actual 2012	Actual 2013	Budget 2014	Budget 2015	2014 vs. 2015	% Change 14 vs. 15
General Fund	3,011,229	3,462,186	3,073,924	3,390,433	316,509	10.3%
IMRF Department	450,912	348,997	365,208	352,074	(13,134)	-3.6%
FICA Department	318,066	324,020	364,483	369,458	4,975	1.4%
Liability Insurance Department	217,520	214,335	243,643	237,136	(6,507)	-2.7%
Audit Department	46,577	43,994	46,411	48,116	1,705	3.7%
Recreation Fund	4,077,329	4,917,013	4,831,968	4,943,312	111,344	2.3%
Special Recreation Assoc. Dept.	594,532	607,000	421,120	614,355	193,235	45.9%
Museum Department	345,671	444,577	267,013	268,151	1,138	0.4%
Enterprise Services Fund	4,801,049	4,860,181	4,335,084	7,407,069	3,071,985	70.9%
Sugar Creek Golf Course Fund	1,057,263	947,402	1,055,031	1,066,902	11,871	1.1%
Total Operating Budget	14,920,148	16,169,705	15,003,885	18,697,006	3,693,121	24.6%
Debt Service Fund	5,335,384	1,608,801	1,632,148	1,652,941	20,793	1.3%
Early Bond Repayment Fund	76,087	76,057	75,715	75,715	-	0.0%
Capital Improvement Fund	2,169,648	2,822,585	956,823	1,780,283	823,460	86.1%
Paving & Lighting Department	93,111	81,681	88,000	113,061	25,061	28.5%
Total Budget	22,594,378	20,758,829	17,756,571	22,319,006	4,562,435	25.7%
Net	(90,795)	285,645	(376,713)	(1,824,815)	(1,448,102)	384.4%

Revenue by Source, Expenditures by Function and Expenditures by Object (2012 Actual, 2013 Actual, 2014 Budget and 2015 Budget)

The *Revenues by Source* chart below illustrates the 2012 and 2013 actual, 2014 approved budget, and 2015 projected revenues by source and the amount and percent change between the 2014 approved and 2015 projected revenues by source. Overall, 2015 revenues by source are increasing by 17.9% (\$3,114,333) as compared to the 2014 budget. The *Expenditures by Function and Expenditures by Object* charts below illustrate the 2012 and 2013 actual, 2014 approved budget, and 2015 projected expenditures by function or by object respectively and the amount and percent change between 2014 approved and 2015 projected expenditures by function or by objective respectively. Overall, 2015 expenditures are increasing by 25.7% (\$4,562,435) as compared to the 2014 budget (includes capital, transfers, and debt). For a detailed analysis of revenues by source refer to the Revenue Analysis section on page 81, for expenditures by object refer to the Fund Summary section on page 55 and for expenditures by function refer to the Expenditures by Function section on page 103.

Revenues by Source

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Taxes	7,366,329	7,570,929	7,324,664	7,419,800	95,136	1.3%
Donations, Advertising, Scholarships	66,568	132,597	41,900	61,400	19,500	46.5%
Grants	55,905	2,143,405	1,100	2,213,600	2,212,500	201136.4%
Program Fees	3,885,451	3,848,574	4,019,743	4,079,324	59,581	1.5%
Rentals, Leases	717,281	723,888	740,679	782,325	41,646	5.6%
Passes, Memberships, Daily Uses	3,468,636	3,501,438	3,777,119	3,743,126	(33,993)	-0.9%
Merchandise Sales	462,156	431,297	411,813	332,254	(79,559)	-19.3%
Transfers	705,082	1,920,601	428,540	1,191,862	763,322	178.1%
Bond, Insurance Proceeds	5,748,197	748,442	619,800	657,000	37,200	6.0%
Interest	27,978	23,303	14,500	13,500	(1,000)	-6.9%
Total Revenues	22,503,583	21,044,474	17,379,858	20,494,191	3,114,333	17.9%

Expenditures by Object

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Salaries & Wages	7,232,494	7,292,171	7,653,485	7,777,913	124,428	1.6%
Contractual Services	4,882,617	4,653,800	5,104,596	5,270,223	165,627	3.2%
Repairs	123,787	200,323	177,095	175,730	(1,365)	-0.8%
Supplies	1,391,210	1,390,064	1,507,721	1,451,680	(56,041)	-3.7%
Capital	2,878,607	3,750,863	1,136,323	5,073,344	3,937,021	346.5%
Transfers/Debt	6,085,663	3,471,608	2,177,351	2,570,116	392,765	18.0%
Total Expenses	22,594,378	20,758,829	17,756,571	22,319,006	4,562,435	25.7%
Net	(90,795)	285,645	(376,713)	(1,824,815)	(1,448,102)	384.4%

Expenditures by Function

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change ('14 to '15)
Park Board/Administration	682,943	472,045	494,410	532,208	37,798	7.6%
Marketing and Communications	374,701	435,685	443,555	520,663	77,108	17.4%
Finance and Human Resources	1,011,966	1,092,274	1,198,871	1,174,219	(24,652)	-2.1%
Information Technology	512,518	551,673	603,196	659,447	56,251	9.3%
Parks	1,491,112	1,437,950	1,573,798	1,544,202	(29,596)	-1.9%
Facilities	2,063,201	2,129,213	2,598,620	2,542,484	(56,136)	-2.2%
Recreation	3,049,024	3,003,785	3,196,696	3,236,641	39,945	1.2%
Enterprise Services	3,643,148	3,660,949	3,561,888	3,679,884	117,996	3.3%
Sugar Creek Golf Course	765,281	747,662	766,263	779,199	12,936	1.7%
Transfers/Debt/Capital	9,000,484	7,225,213	3,319,274	7,650,060	4,330,786	130.5%
Total Expenditures by Function	22,594,378	20,756,449	17,756,571	22,319,007	4,562,436	25.7%
Net	(90,795)	285,645	(376,713)	(1,824,815)	(1,448,102)	384.4%

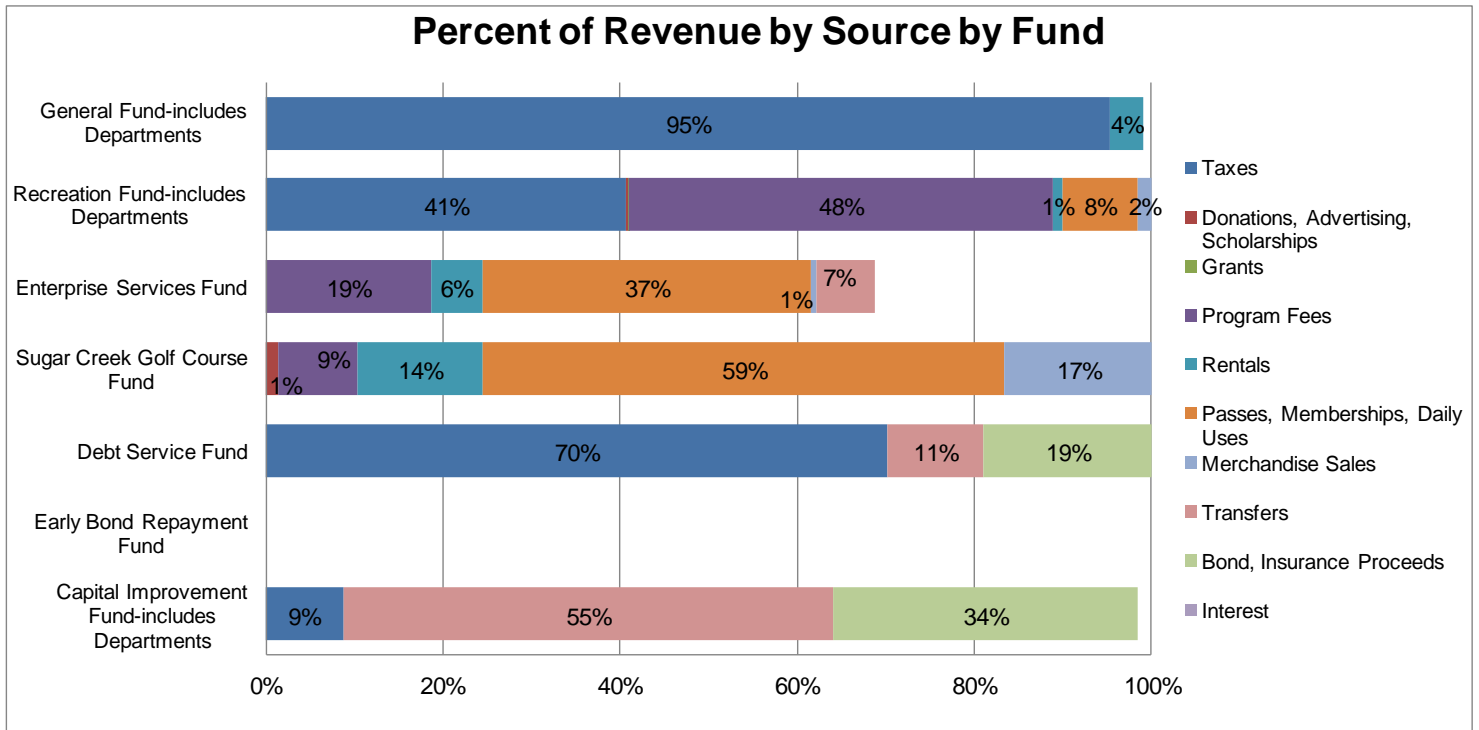
2015 Budget Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the projected 2015 revenues by source and expenditures by object/function by Fund. For a detailed analysis of revenues by source refer to the Revenue Analysis section (on page 81), for expenditures by object refer to the Fund Summary section (on page 55) and for expenditures by function refer to the Expenditures by Function section (on page 103) of the budget document.

	General Fund- includes Departments	Recreation Fund-includes Departments	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund- includes Departments	Total
Revenues by Source								
Taxes	3,911,360	2,259,577	-	-	1,161,326	-	87,537	7,419,800
Donations, Advertising, Scholarships	17,000	11,400	2,500	15,000	-	-	15,500	61,400
Grants	-	1,100	2,212,500	-	-	-	-	2,213,600
Program Fees	-	2,657,225	1,325,429	96,670	-	-	-	4,079,324
Rentals	154,222	61,334	413,359	153,410	-	-	-	782,325
Passes, Memberships, Daily Uses	-	471,692	2,633,952	637,482	-	-	-	3,743,126
Merchandise Sales	15,760	86,834	50,660	179,000	-	-	-	332,254
Transfers	-	-	463,420	-	179,165	-	549,277	1,191,862
Bond, Insurance Proceeds	-	-	-	-	315,000	-	342,000	657,000
Interest	6,000	1,000	6,000	-	-	-	500	13,500
Total Revenues	4,104,342	5,550,162	7,107,820	1,081,562	1,655,491	-	994,814	20,494,191
Expenditures by Object								
Salaries & Wages	1,614,909	3,351,847	2,441,611	369,546	-	-	-	7,777,913
Contractual Services	1,948,640	1,540,172	1,562,089	212,722	6,600	-	-	5,270,223
Repairs	26,760	26,500	112,765	9,705	-	-	-	175,730
Supplies	507,131	381,879	340,604	222,066	-	-	-	1,451,680
Capital	-	200,000	2,950,000	30,000	-	-	1,893,344	5,073,344
Transfers/ Debt	299,777	325,420	-	222,863	1,646,341	75,715	-	2,570,116
Total Expenditures by Object	4,397,217	5,825,818	7,407,069	1,066,902	1,652,941	75,715	1,893,344	22,319,006
Net	(292,875)	(275,656)	(299,249)	14,660	2,550	(75,715)	(898,530)	(1,824,815)
Expenditures by Function								
Park Board/Administration	302,076	138,860	91,272	-	-	-	-	532,208
Marketing and Communications	217,460	138,489	164,714	-	-	-	-	520,663
Finance and Human Resources	530,696	291,592	317,091	34,840	-	-	-	1,174,219
Information Technology	243,996	237,401	178,049	-	-	-	-	659,447
Parks	1,380,863	156,152	7,187	-	-	-	-	1,544,202
Facilities	1,162,341	1,342,846	37,297	-	-	-	-	2,542,484
Recreation	260,008	2,976,633	-	-	-	-	-	3,236,641
Enterprise Services	-	18,425	3,661,459	-	-	-	-	3,679,884
Sugar Creek Golf Course	-	-	-	779,199	-	-	-	779,199
Transfers/Debt/ Capital	299,777	525,420	2,950,000	252,863	1,652,941	75,715	1,893,344	7,650,060
Total Expenditures by Function	4,397,217	5,825,818	7,407,069	1,066,902	1,652,941	75,715	1,893,344	22,319,006
Net	(292,875)	(275,656)	(299,249)	14,660	2,550	(75,715)	(898,530)	(1,824,815)

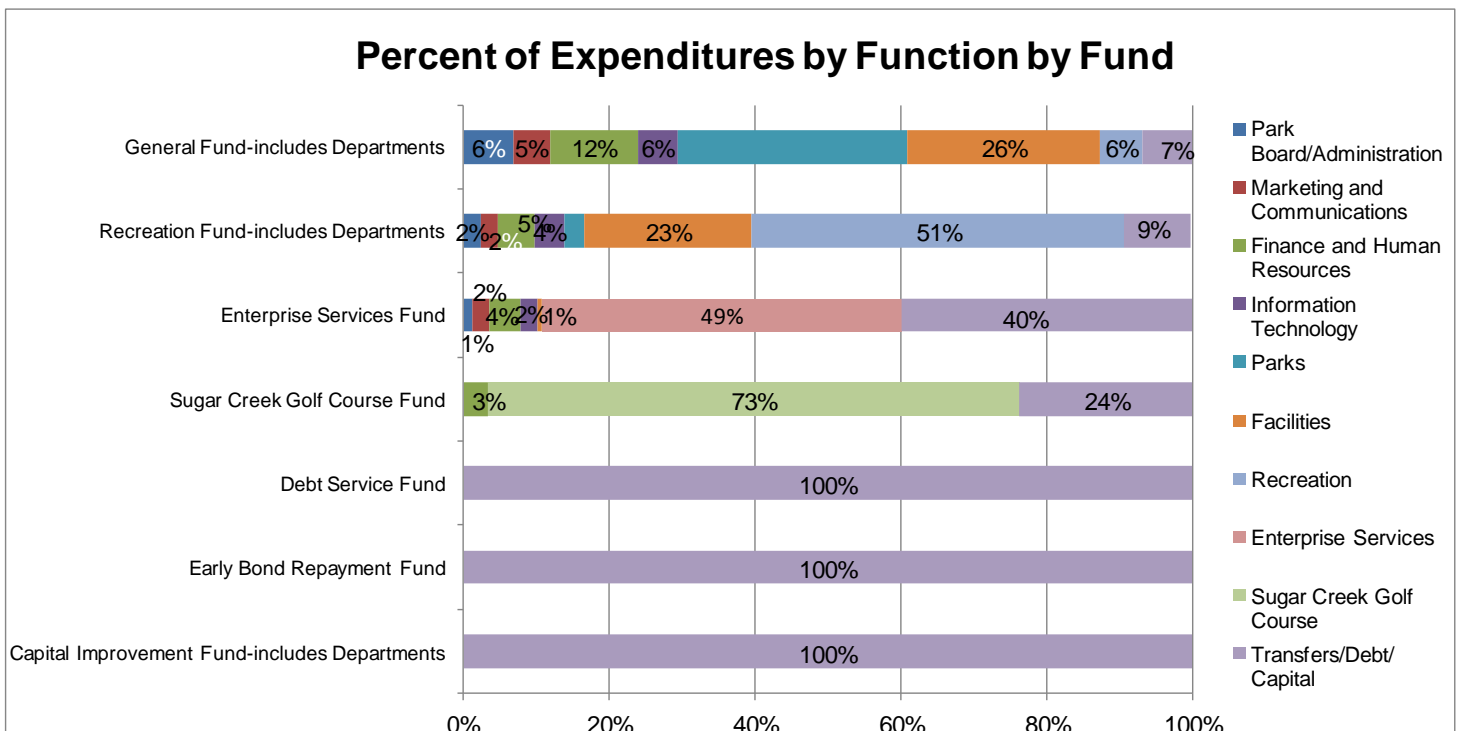
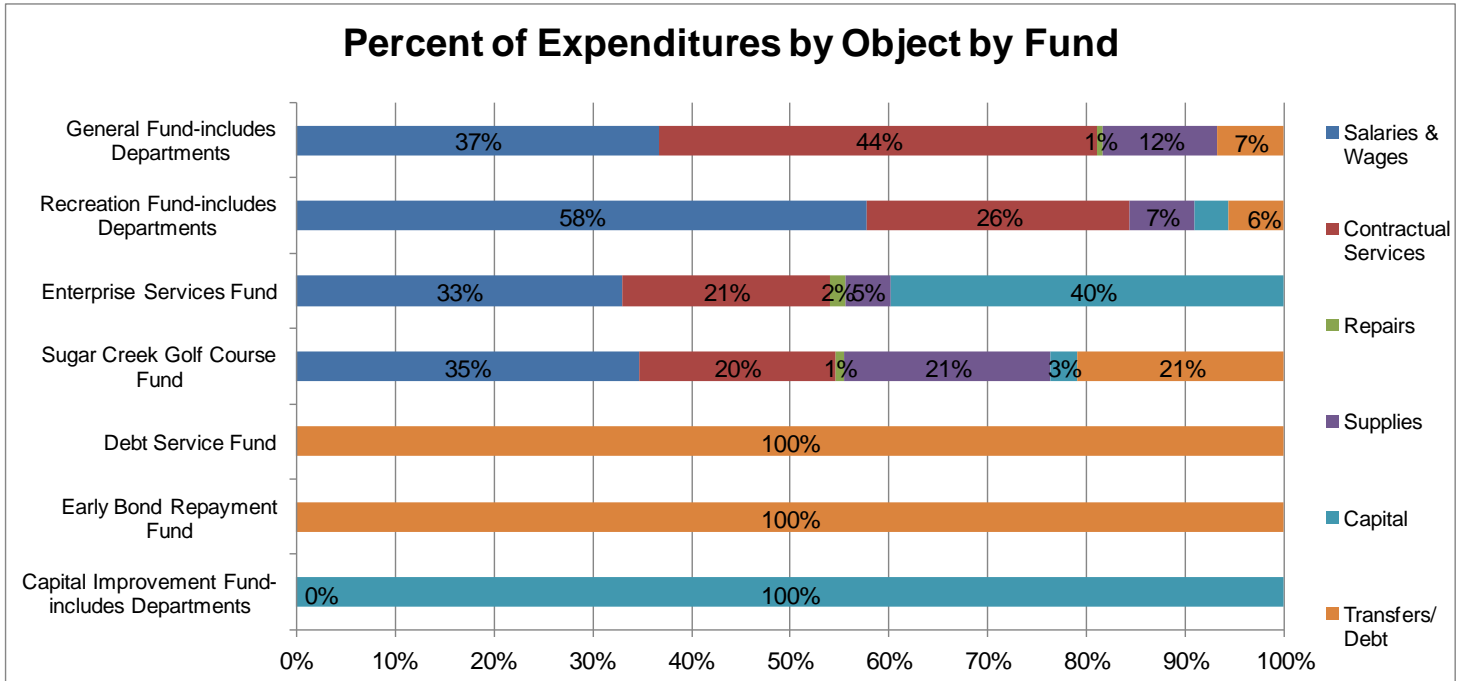
2015 Budget Percent of Revenues by Source for each Fund

The graph below illustrate the percent of each revenue source for each Fund in the 2015 Budget.



2015 Budget Percent of Expenditures by Object and Function for each Fund

The graphs below illustrate the percent of expenditures by object for each Fund and the expenditures by function for each Fund.



2015 Budget

Revenues by Source and Expenditures by Object and Function by Fund and Departments¹

The chart below illustrates the projected 2015 revenues by source and expenditures by object/function by Fund and Department (General and Recreation Funds and Departments). For a detailed analysis of revenues by source refer to the Revenue Analysis section (on page 81), for expenditures by object refer to the Fund Summary section (on page 55) and for expenditures by function refer to the Expenditures by Function section (on page 103) of the budget document.

Revenues by Source	General Fund	IMRF Dept.	FICA Depart.	Liability Dept.	Audit Dept.	Recreation Fund	SRA Dept.	Museum Dept.
Taxes	2,763,736	456,445	379,133	258,757	53,289	1,371,566	617,669	270,342
Donations, Advertising, Scholarship	17,000	-	-	-	-	10,800	-	600
Grants	-	-	-	-	-	1,100	-	-
Program Fees	-	-	-	-	-	2,656,525	-	700
Rentals	154,222	-	-	-	-	61,334	-	-
Passes, Memberships, Daily Uses	-	-	-	-	-	470,692	1,000	-
Merchandise Sales	15,760	-	-	-	-	86,834	-	-
Transfers	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Interest	6,000	-	-	-	-	1,000	-	-
Total Revenues	2,956,718	456,445	379,133	258,757	53,289	4,659,851	618,669	271,642
Expenditures by Object								
Salaries & Wages	1,562,213	-	-	23,999	28,697	3,065,433	191,765	94,649
Contractual Services	997,552	352,074	369,458	210,137	19,419	1,260,308	222,290	57,574
Repairs	26,760	-	-	-	-	25,500	-	1,000
Supplies	504,131	-	-	3,000	-	352,071	300	29,508
Capital	-	-	-	-	-	-	200,000	-
Transfers/Debt	299,777	-	-	-	-	240,000	-	85,420
Total Expenditures by Object	3,390,433	352,074	369,458	237,136	48,116	4,943,312	614,355	268,151
Net	(433,715)	104,371	9,675	21,621	5,173	(283,461)	4,314	3,491
Expenditures by Function								
Park Board/Administration	250,718	18,425	16,637	8,148	8,148	122,565	16,295	-
Marketing and Communications	188,993	16,626	11,841	-	-	135,189	800	2,500
Finance and Human Resources	199,775	36,267	25,698	228,988	39,968	276,250	6,570	8,772
Information Technology	243,996	-	-	-	-	237,401	-	-
Parks	1,253,318	71,091	56,454	-	-	45,119	-	111,033
Facilities	953,856	104,504	103,981	-	-	1,342,846	-	-
Recreation	-	105,161	154,847	-	-	2,543,942	390,690	42,001
Courts Plus/Hospitality and Conces:	-	-	-	-	-	-	-	18,425
Sugar Creek Golf Course	-	-	-	-	-	-	-	-
Capital/Transfers/Debt	299,777	-	-	-	-	240,000	200,000	85,420
Total Expenditures by Function	3,390,433	352,074	369,458	237,136	48,116	4,943,312	614,355	268,151
Net	(433,715)	104,371	9,675	21,621	5,173	(283,461)	4,314	3,491

¹The total revenues for each source and expenditures for each object category and function are in the "Total" column on the chart on the following page.

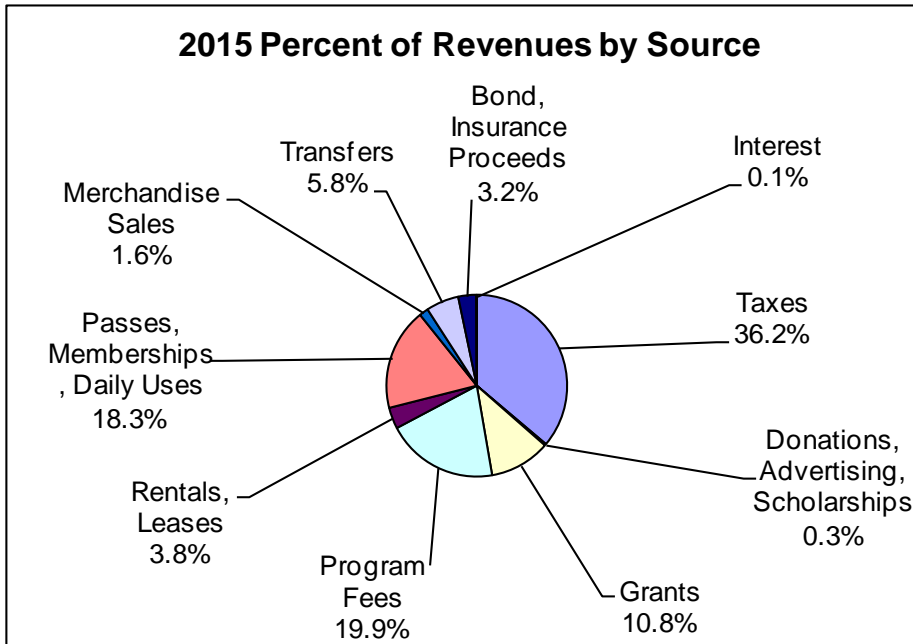
2015 Budget
Revenues by Source and Expenditures by Object and Function by Fund and Departments²
(continued)

The chart below illustrates the projected 2015 revenues by source and expenditures by object/function by Fund and Department (Enterprise, Sugar Creek Golf Course, Debt Service, Early Bond Repayment and Capital Improvement Funds). For a detailed analysis of revenues by source refer to the Revenue Analysis section (on page 81), for expenditures by object refer to the Fund Summary section (on page 55) and for expenditures by function refer to the Expenditures by Function section (on page 103) of the budget document.

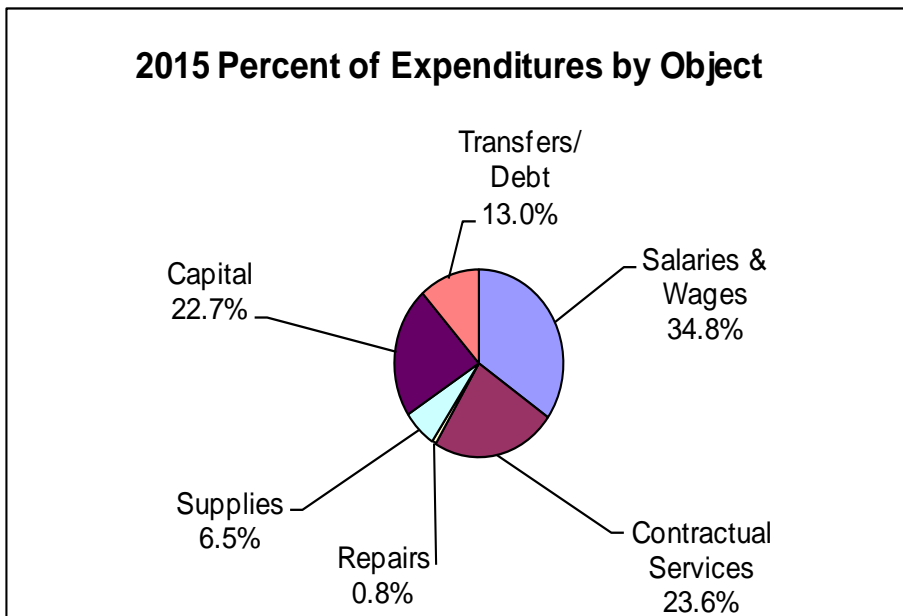
Revenues by Source	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund	Paving and Lighting Dept.	Total
Taxes	-	-	1,161,326	-	-	87,537	7,419,800
Donations, Advertising, Scholarship	2,500	15,000	-	-	15,500	-	61,400
Grants	2,212,500	-	-	-	-	-	2,213,600
Program Fees	1,325,429	96,670	-	-	-	-	4,079,324
Rentals	413,359	153,410	-	-	-	-	782,325
Passes, Memberships, Daily Uses	2,633,952	637,482	-	-	-	-	3,743,126
Merchandise Sales	50,660	179,000	-	-	-	-	332,254
Transfers	463,420	-	179,165	-	549,277	-	1,191,862
Bond Proceeds	-	-	315,000	-	342,000	-	657,000
Interest	6,000	-	-	-	500	-	13,500
Total Revenues	7,107,820	1,081,562	1,655,491	-	907,277	87,537	20,494,191
Expenditures by Object							
Salaries & Wages	2,441,611	369,546	-	-	-	-	7,777,913
Contractual Services	1,562,089	212,722	6,600	-	-	-	5,270,223
Repairs	112,765	9,705	-	-	-	-	175,730
Supplies	340,604	222,066	-	-	-	-	1,451,680
Capital	2,950,000	30,000	-	-	1,780,283	113,061	5,073,344
Transfers/Debt	-	222,863	1,646,341	75,715	-	-	2,570,116
Total Expenditures by Object	7,407,069	1,066,902	1,652,941	75,715	1,780,283	113,061	22,319,006
Net	(299,249)	14,660	2,550	(75,715)	(873,006)	(25,524)	(1,824,815)
Expenditures by Function							
Park Board/Administration	91,272	-	-	-	-	-	532,208
Marketing and Communications	164,714	-	-	-	-	-	520,663
Finance and Human Resources	317,091	34,840	-	-	-	-	1,174,219
Information Technology	178,049	-	-	-	-	-	659,447
Parks	7,187	-	-	-	-	-	1,544,202
Facilities	37,297	-	-	-	-	-	2,542,484
Recreation	-	-	-	-	-	-	3,236,641
Courts Plus/Hospitality and Conces:	3,661,459	-	-	-	-	-	3,679,884
Sugar Creek Golf Course	-	779,199	-	-	-	-	779,199
Capital/Transfers/Debt	2,950,000	252,863	1,652,941	75,715	1,780,283	113,061	7,650,060
Total Expenditures by Function	7,407,069	1,066,902	1,652,941	75,715	1,780,283	113,061	22,319,006
Net	(299,249)	14,660	2,550	(75,715)	(873,006)	(25,524)	(1,824,815)

²The total revenues for each source and expenditures for each object category and function in the "Total" column on the chart above also include the funds/departments on the chart on the previous page.

Elmhurst Park District 2015 Budget Sources and Uses of Funds



The revenue chart illustrates the distribution of District revenues by source.



The expenditure chart illustrates the distribution of expenditures by object.

The Elmhurst Park District of Illinois is duly organized and operates under the provisions of the Illinois Park District Code (70ILCS 1-1 through 13-9e), compiled as part of the Illinois Compiled State statutes.

Chartered: In 1920, the residents of Elmhurst created a unit of local government to provide for the community's recreational and park interests. The establishment of the Elmhurst Park District and election of its first Commissioners took place on June 5, 1920.

Governance: A community-elected non-partisan Board of Commissioners consisting of seven (7) members constitutes the governing board of the Elmhurst Park District. Commissioners are elected to six (6) - year terms and serve without compensation.

Officers: The Commissioners elect from among themselves a President and a Vice President to serve one (1) - year terms.

Appointed Officials: The Park Board of Commissioners appoint an Executive Director, a Treasurer, an Assistant Treasurer, an Attorney and a Secretary. The Executive Director serves as the Chief Executive Officer (CEO) for the Park District and carries out the policies of the Board.

Boundaries: The Park District currently encompasses 9.8 square miles covering Elmhurst and small portions of unincorporated Elmhurst and the cities of Addison, Berkeley and Northlake.

Elmhurst Demographics: The Park District's population is approximately 44,722 and the number of households is 15,965 (boundaries are not coterminous with the City of Elmhurst). The percent of families with children under age 18 is 36.8%, the median age is 40.1 years, and the percent of the population over 65 is 14.0% (2010 census). The average family income is \$81,486 and per capita income is \$32,015 (2010 Census).

Real Estate: The equalized assessed valuation (EAV) of real estate for 2013 is \$1,809,763,887.

Tax Rate: The tax rate for levy year 2014 is 0.4108 per \$100 of assessed value.

Bond Rating: Moody's Rating Service issued the District a bond rating of Aa1 in 2010.

Fiscal Year Budget: The budget for 2015 is \$22,319,006. The fiscal year is January 1 to December 31.

Park Resources: The Park District manages 463 acres of parkland within 28 parks ranging in size from small neighborhood parks to large parks with facilities for softball, baseball, soccer, tennis, in-line skating, basketball and playgrounds. Within the parks system, the District also maintains and operates the Wilder Park Conservatory and Museum and the Elizabeth Friendship Walk, which features flowers, exotic foliage, and tropical plants. The District is also responsible for the development of all entrepreneurial projects that include Courts Plus Fitness Center (multi-use fitness facility with indoor pool), Wilder Mansion (conference, banquet and community meeting center) and Sugar Creek Golf Course (9-hole, par 32 course and driving range) jointly owned and operated by the Elmhurst Park District and the Village of Villa Park.

Programs and Services: The District offers a diversity of recreational opportunities including sports, specialized summer camps, environmental programs, gymnastics programs, preschool programs, before and after school child activity programs, and performing art classes. The Abbey Leisure Center contains a multi-purpose recreation space where the District provides a diverse selection of activities and social services including programs for the senior population. The Wagner Community Center houses many recreation programs and includes the District's gymnastics center. The District is also a member of the Gateway Special Recreation Association, which provides recreational services for children and adults with disabilities. Additionally, the District has two outdoor, heated community pools and offers swim lessons at both locations.

The District also operates The Hub with miniature golf, batting cages, spray ground, and a concessions building.

Organizational Structure and Staffing: The District has six departments that include Parks and Facilities, Recreation, Enterprise Services, Marketing and Communications, Information Technology, Finance and Human Resources and an Administrative support function. The Park District employs 74 full-time, year-round staff, and over 700 part-time and/or seasonal workers.

Affiliations: The Park District is a member of the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), and the Gateway Special Recreation Association.

Awards:

- The National Gold Medal Award for Excellence in Park and Recreation Management Finalist (2006-08, 2010-11).
- Illinois Distinguished Agency (accreditation from Illinois Association of Park Districts and Illinois Park and Recreation Association (IPRA)) (1999-2005). Reaccredited (2006-2011, 2012-2017).
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award (2007-2013).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-13).
- Park District Risk Management Association Loss Control Review Award (Level A accreditation) (2002-2004). Reaccredited (2005, 2008, 2012).
- Governor's Sustainability Award (2010-11), Finalist (2013) and Honorable Mention (2014).
- Finalist for "Best Small & Medium Companies to Work for in America" sponsored by Great Place to Work[®] Institute and the Society for Human Resource Management (SHRM) (2008-2009).
- Department of Defense Employee Support Award (2008).
- IPRA: Agency Showcase 2nd Place Award for Annual Report (2009).
- IPRA Outstanding Facility Award: Wilder Mansion redevelopment (2009), East End Pool redevelopment (2008), Berens Park renovation (2004), Courts Plus expansion (2003), Norman P. Smalley Pool (2000), Safety Town (1999).
- Environmental Protection Agency and Chicago Wilderness Conservation Native Landscaping Award (2002).
- Willowbrook Wildlife Foundation Blazing Star Award (2004).
- National Recreation and Park Association: Healthy Community Award, Best Recreation Catalog Award, and Best Overall Communicator (2001).
- The International Awards for Livable Communities Second in the World for Nations in Bloom (2000).
- Special Kids Day Award (2014).

Elmhurst Park District History: The Elmhurst Park District was established on June 5, 1920 to meet the leisure and recreational needs of the community. Soon thereafter, negotiations were opened for the acquisition of the Wilder estate. The estate consisted of an undeveloped cow pasture to the north and the family home, gardens and clay tennis courts to the south. Original development of the gardens had begun much earlier in 1868 by Seth and Elizabeth Wadhams, who built their home, known as White Birch, along with a greenhouse and gardens. They planted numerous trees representing a variety of species to create a true garden spot in Elmhurst. The Park District acquisition of the Wilder property occurred in 1921, making it the first public park in Elmhurst. The Park District added the conservatory to the greenhouse in 1924, and the Wilder Park Conservatory then opened to the public.

In the late 1920s and early 1930s, three new parks were established at Salt Creek, East End and Butterfield. The original East End Pool opened on June 26, 1937 with a "Grand Splash" of 750 youths who had lined up along the edge of the pool in readiness for its big moment. The pool was an immediate success for the District, with 1,200 people showing up on its second day. The first recreation programs were offered for children in 1942 and included baton, handicrafts, archery, baseball and ballet. The early 1950s saw additional growth for the District as the Ben Allison Playground and Eldridge Park were opened. The Abbey was also established during

this period as a place for teenagers to gather, but did not become part of the Park District until 1964. During the decade of the 1960s, seven new parks were opened, including the York Commons Pool which was dedicated in 1967.

Perhaps the most significant decade in the Park District's history was the 1970s, when the District blossomed into a full-service agency. In 1971, voters approved a \$3.9 million bond referendum for land acquisition and development. The majority of EPD's present land was purchased during this time, along with new park development. Five new special facilities were also opened during this period. The Courts, an indoor tennis, racquetball and handball facility, opened in 1972. Sugar Creek Golf Course was the result of collaboration in the early 1970s between the Elmhurst Park District and the Village of Villa Park who shared in the land acquisition and construction costs. The first Elmhurst Community Center opened its doors in 1979 at Eldridge School, leased from the School District. The Abbey Leisure Center opened its doors on St. Charles Road for senior citizen leisure programming in 1975 in recognition of this growing segment of the community's population. The Depot on York Road was acquired from the Chicago and Northwestern Railroad in 1971 and renovated by the Park District as a bicentennial project in 1975.

The 1980s and 1990s constituted a period of redevelopment and continued partnerships with other agencies. The Courts Plus expansion in 1990 provided an important collaboration with Elmhurst Memorial Health Care to provide fitness, rehabilitation, and health programs for the community. In 1992, the District won the coveted National Gold Medal Award presented to outstanding park and recreation agencies.

On September 6, 2003, the Elmhurst Park District opened the Joanne B. Wagner Community Center. This facility filled a great need for the community by providing a venue for indoor programming that is owned by the District. The redevelopment and opening of Berens Park and The Hub in 2004 came just in time for the District's 85th anniversary. In 2003, the new Elmhurst Public Library opened at the north end of Wilder Park following a land exchange agreement with the District and the City of Elmhurst and in 2007, the District received the keys to Wilder Mansion from the City (former Library), making its ownership official. The original 1860 home was remodeled without compromising the historic architectural features and provides an additional 14,000 square feet of multi-use space for the community.

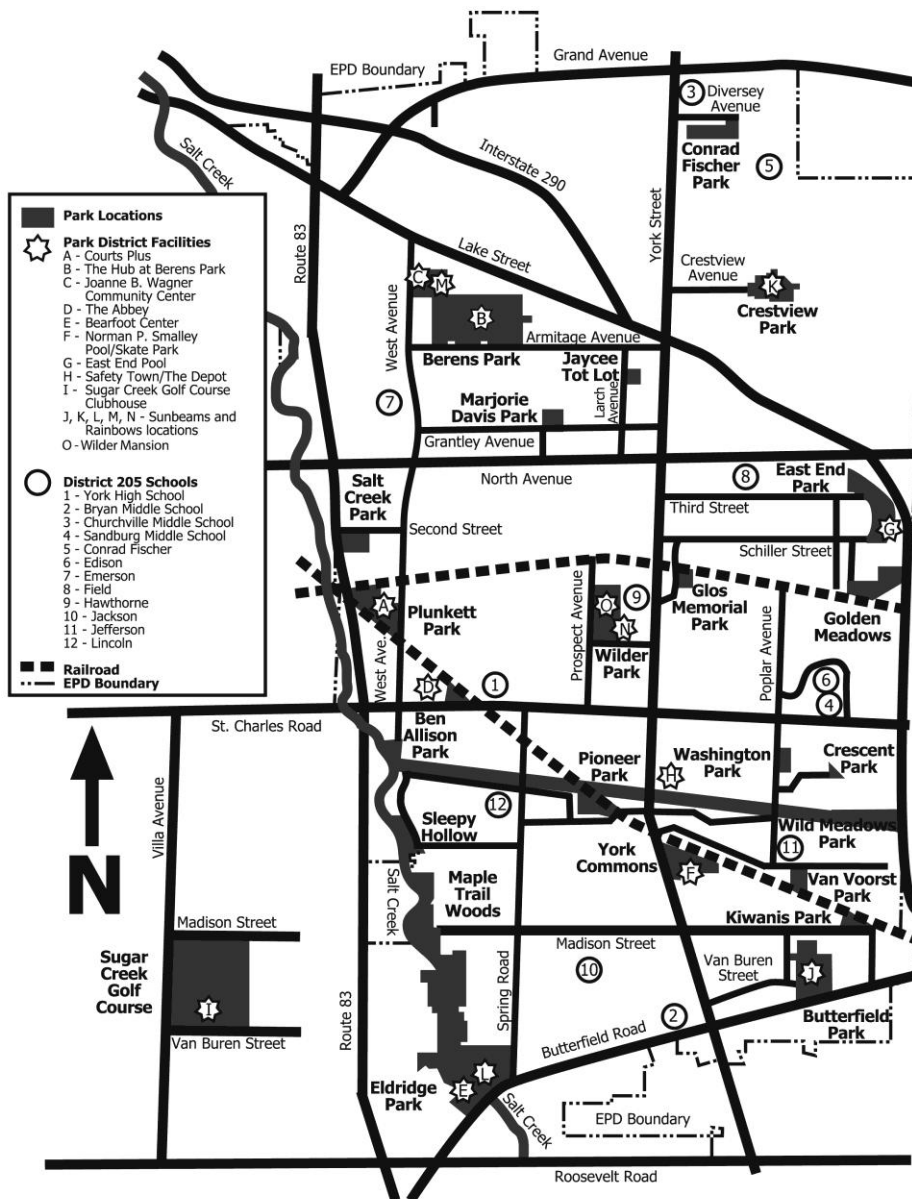
Overview of the City of Elmhurst: Elmhurst is a community that is rich in culture and history, dating back to its settlement in the 1840s. While the suburbanization of Chicago encompassed Elmhurst and many other regional communities, Elmhurst clearly developed as a community with its own distinct heritage and image, casting aside its suburban label. Celebrating its 132st year, Elmhurst is a highly livable and sustainable community that has its own symphony orchestra, art museum, historical museum and various other cultural offerings that appeal to residents and visitors alike. Located approximately 16 miles west of the Chicago Loop, Elmhurst is easily accessible via highway and rail. Interstates 294 and 290 intersect on the City's east side, providing both north-south and east-west access that links with the City of Chicago to the east and O'Hare Airport 12 miles north. The community is served by commuter rail on Metra's Union Pacific West Line, with a station stop in the heart of Downtown Elmhurst. The City of Elmhurst has a healthy business and industry base, with numerous retail business areas outside the downtown area. The City is also home to three industrial parks located in the perimeter areas of the community.

Elmhurst has already realized the growth pressures of the past several decades, and is in a period of very slow growth that is fueled largely by redevelopment. In the past decade, numerous older homes and commercial buildings have been demolished to make way for new larger homes or townhouse/condominium developments. Luckily, much of this has been accomplished with architectural style that, while not necessarily historic in character, does not completely disregard the historic character of the community. According to the Chicago Metropolitan Agency on Planning, the population of Elmhurst is projected to grow to 43,075 by the year 2030, an increase of less than one percent. The 2010 Census already out shows that number has already been surpassed with 44,121 as the City of Elmhurst population. The boundaries of the District are largely co-terminus with those of the City, with limited exceptions.

Elmhurst offers its residents the conveniences and amenities that come with having access to one of the largest major metropolitan areas in the country, while providing its own services, character and amenities that provide a high quality of life for residents.

For additional economic and demographic data on the City of Elmhurst and the Elmhurst Park District refer to the charts on the following pages. Below is a map of District properties.

ELMHURST PARK DISTRICT MAP



Demographic and Economic Statistics – Last Ten Fiscal Years- December 31, 2013 (Unaudited)

Fiscal Year Ended December 31	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2004	42,762	\$ 1,369,025,430	\$ 32,015	4.20%
2005	42,762	1,369,025,430	32,015	4.50%
2006	42,762	1,369,025,430	32,015	3.50%
2007	43,298	1,386,185,470	32,015	3.10%
2008	43,298	1,386,185,470	32,015	3.50%
2009	43,298	1,386,185,470	32,015	6.90%
2010	43,298	1,386,185,470	32,015	7.70%
2011	44,121	1,412,533,815	32,015	6.50%
2012	44,121	1,843,772,469	41,789	6.50%
2013	44,121	1,891,776,117	42,877	6.80%

Data Source: City of Elmhurst

Principal Employers – Current and Nine Fiscal Years Ago- December 31, 2013 (Unaudited)

Employer	2013			2004		
	Employees	Rank	Employees as a Percentage of Park District Population	Employees	Rank	Employees as a Percentage of Park District Population
Elmhurst Memorial Hospital & Center for Health	2,173	1	4.93%	2,400	1	5.61%
Elmhurst Comm School District #205	1,150	2	2.61%	850	2	1.99%
McMaster-Carr Supply Co.	850	3	1.93%	850	3	1.99%
Elmhurst College	600	4	1.36%	500	6	1.17%
Duchossois Industries Inc	450	5	1.02%	425	8	0.99%
The Chamberlain Group, Inc.	350	6	0.79%			
Sterling Engineering, Inc.	320	7	0.73%			
Patten Power Systems	276	8	0.63%			
Laboratory Corp. of America	250	9	0.57%			
Superior Sound, Inc.	250	10	0.57%			
Nypro ADC				810	4	1.89%
Patten Tractor & Equipment Co.				700	5	1.64%
Keebler Foods Co.				500	7	1.17%
Hassett Air Express				300	9	0.70%
S & S Automotive Inc.				300	10	0.70%
Total	6,669		15.12%	7,635		17.85%
Total Population			44,121			42,762

Data Source: City of Elmhurst

Principal Property Tax Payers – Current Year and Nine Years Ago- December 31, 2013 (Unaudited)

Taxpayer	2013 Tax Levy			2004 Tax Levy		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
McMaster Carr	\$ 14,366,160	1	0.69%	\$ 7,904,270	4	0.58%
Federal Construction LLC	11,076,100	2	0.53%	11,770,880	1	0.86%
Three Galleria Tower	11,070,880	3	0.53%			-
Elmhurst Memorial Healthcare	5,852,780	4	0.28%	6,376,010	6	0.47%
UBS Realty Investors LLC	5,638,070	5	0.27%			-
Royal Management Corporation	5,560,160	6	0.27%			-
Horizon Group VIII LLC	5,137,560	7	0.25%	3,835,290	10	0.28%
HC Elmhurst I LLC	4,759,220	8	0.23%			-
VIP Elmhurst II LLC	4,357,010	9	0.21%			-
Patten Tractor & Equipment	4,031,500	10	0.19%			-
AIMCO				11,503,730	2	0.84%
Lexington Square				9,158,990	3	0.67%
Korman/Lederer & Associates				7,734,480	5	0.57%
Deloitte & Touche LLP				6,115,700	7	0.45%
Keebler Co.				6,113,510	8	0.45%
Primegroup Realty Trust				4,202,460	9	0.31%
	<u>71,849,440</u>		<u>3.43%</u>	<u>74,715,320</u>		<u>5.48%</u>

Note: Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source: City of Elmhurst

Capital Asset Statistics - December 31, 2013 (Unaudited)

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013
Parks and Recreation									
Parks									
Total Acreage	460	460	462	462	462	462	463	463	463
Number of Parks	28	28	28	28	28	28	28	28	28
Facilities (Number)									
Playground	18	18	18	18	18	18	18	18	18
Indoor Swimming Facilities	1	1	1	1	1	1	1	1	1
Outdoor Swimming Facilities	2	2	2	2	2	2	2	2	2
Sprayground	1	1	1	1	1	1	1	1	1
Miniature Golf	1	1	1	1	1	1	1	1	1
Conservatory/Museum	1	1	1	1	1	1	1	1	1
Lagoon	1	1	1	1	1	1	1	1	1
Outdoor Skating Area	1	1	1	1	1	1	1	1	1
Cross Country Ski Trails	2	2	2	2	2	2	2	2	2
Community Center	1	1	1	1	1	1	1	1	1
Football/Soccer Fields	26	26	26	26	26	26	26	26	26
Ball Diamonds	28	28	28	28	28	28	28	28	28
Climbing Wall	1	1	1	1	1	1	1	1	1
Racquetball Courts	3	3	3	3	3	3	3	3	3
Tennis Courts-Indoor	6	6	6	6	6	6	6	6	6
Tennis Courts-Outdoor	27	27	27	27	27	27	27	27	27
Picnic Areas	12	12	12	12	12	12	12	12	12
Outdoor Basketball Courts	13	13	13	13	13	13	13	13	13
Sled Hill	4	4	4	4	4	4	4	4	4
Café/Concession Stands	6	6	6	6	6	6	6	6	6
Roller Hockey Courts	3	3	3	3	3	3	3	3	3
Skateboard Park	1	1	1	1	1	1	1	1	1
Community Garden	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1
Health and Fitness Center	1	1	1	1	1	1	1	1	1
Walking/Biking Trails	5	5	5	5	5	5	5	5	5
Historical Structure	-	-	-	1	1	1	1	1	1
Synthetic Turf Fields	-	-	-	2	2	2	2	2	2
Data Source: Park District Records									

Strategic Plan

In 2012, the Board of Park Commissioners and staff updated the District’s fifth Strategic Plan using a process that included reviewing community feedback to analyze the state of the District, creating the community’s future vision of park and recreation services and developing an action plan to implement that vision. By basing each Plan on community feedback and defining priorities, the Board can prepare for future community desires and needs along with clarifying organizational direction for focused decision making. Since the inception of the Strategic Plan, the Board and staff have selected and implemented projects, programs and initiatives based upon the priorities articulated during that process.

Development of 2013-17 Strategic Plan

During spring 2012, the first two phases of the planning process involved the Board defining the District’s strategic direction by conducting an analysis of where the District is today (utilizing community feedback such as the 2011 community-wide scientific Attitude and Interest Survey, employee feedback and current planning documents), reviewing the District’s mission and vision statements, and determining future priorities (Key Focus Areas and Strategic **Themes**) to provide direction over a five-year period.

During phase three of the planning process, staff, based on the Board’s direction, mapped out how the District will achieve these priorities in a Strategic Work Plan (SWP) consisting of Strategic **Objectives** (broad statements describing what the District must achieve to execute strategy) and Strategic **Initiatives** (specific programs, activities, projects or actions to be addressed to meet performance targets). Staff assigned timelines (short, mid- and long-term and continuous) to each of the Strategic Initiatives to ensure the timing of each one is feasible and appropriate based on what the District is targeting to accomplish overall within the Plan’s five-year span.

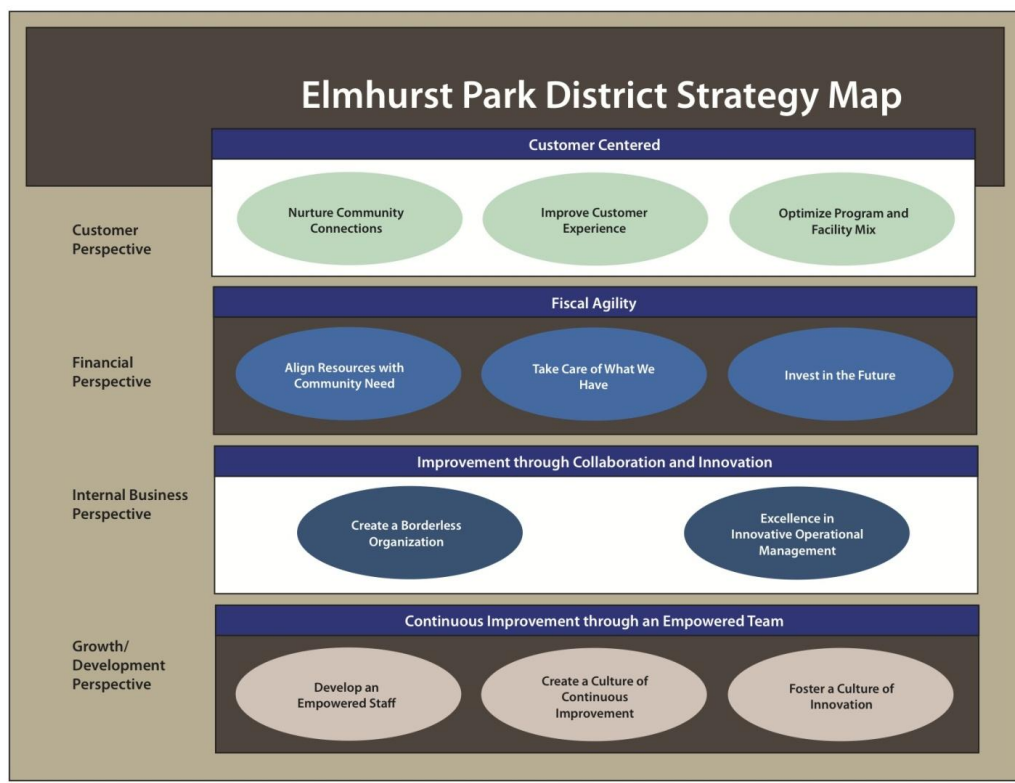
After Board approval of the final Strategic Plan in August 2012, staff developed Work Plan **Tactics** that detail how the Strategic Initiatives will be implemented and to drive what resources need to be allocated in the budget to implement the SWP. Staff also began the process of creating performance **Measurements** to track progress of the Plan. Throughout the process, multiple levels of staff were engaged in developing strategy, including providing feedback, which creates a greater awareness and ownership of the Strategic Plan. Along with the Management Team and Division Managers, supervisory staff are, and will continue to be, involved in developing tactics to ensure Department work plans and budget proposals reflect the necessary steps and resources for implementing the Board’s priorities.



District Strategy Map

The District’s Strategic Plan is based on the Balanced Scorecard, a strategic planning and management framework, used to align business operations with vision and strategy, communicate strategy internally and externally and monitor organizational performance against strategic objectives. It emphasizes the cause and effect relationships among distinct yet interrelated perspectives: customer needs, financial performance, internal support processes and organizational learning and growth.

All of the District’s Strategic Themes and Objectives are aligned with the four Balanced Scorecard perspectives and represented on the Strategy Map below. The District’s Themes are broad organizational descriptions that provide direction: Customer Centered, Fiscal Agility, Improvement through Collaboration and Innovation, and Continuous Improvement through an Empowered Team. The Objectives define what the District must accomplish to execute its Themes (objectives in the bubbles).



2015 Strategic Work Plan

Developed by staff and approved by the Board annually, the 2015 Strategic Work Plan (SWP) on the following pages outlines the specific broad goals (initiatives) and tasks (tactics) to implement the Strategy Map above. To facilitate ongoing tracking of this strategy, the SWP includes all initiatives for the five-year duration of the Plan. Since long-range strategy takes time to address, the implementation of each of the initiatives is over a two- to three-year period unless it will occur throughout all five years of the Plan. Therefore, the timing of initiatives is defined as follows: short-term (2013-15); mid-term (2014-16); long-term (2015-17) and continuous (2013-17). To remain relevant and timely, Tactics to address the initiatives are short-term (one to two years) and are not developed for initiatives that will be addressed in future years of the SWP. To foster additional accountability, the SWP also includes the lead position/team responsible along with the targeted deadline for completing each Tactic. The Initiatives and Tactics are listed under the Objective they address. Ongoing and Department projects/initiatives for 2015 are included in function work plans in the Expenditures by Function section (page 103).

2015 Strategic Work Plan

CUSTOMER THEME: CUSTOMER CENTERED							
OBJECTIVE A: NURTURE COMMUNITY CONNECTIONS							
Initiative One: Create process for reviewing existing and potential partnerships according to established criteria (Short-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Define types of partnerships and identify team members to develop criteria							Special Proj. Coord./Admin Team
b. Review current criteria							Special Proj. Coord./Admin Team
c. Develop updated criteria based on review							Special Proj. Coord./Admin Team
Initiative Two: Develop, nurture and evaluate existing affiliate and partner programs (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Develop a list of existing and potential partnerships							Special Proj. Coord./Admin Team
b. Evaluate each partnership utilizing the criteria developed in Initiative One							Executive Director/Dept. Director
c. Based on review, determine and work with identified partners on agreements requiring updating							Executive Director/Dept. Director/Staff
Initiative Three: Develop and identify new opportunities based on Strategic Plan, Program Plan and facility needs (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Pursue opportunities to nurture community connections identified in the programming plan process							Dept. Dir./Program Staff
b. Seek new local partnerships for athletic field/facility usage							Parks and Facilities Dir.
c. Evaluate opportunities for shared volunteer base among community non-profits							Marketing & Comm. Dir.
OBJECTIVE B: IMPROVE CUSTOMER EXPERIENCE							
Initiative One: Create a cross-departmental team to analyze and develop a customer service plan, including a training and measurement plan (Short- and long-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Define a customer service vision and standards for all levels of the agency							Marketing & Comm. Dir./All Dept.
b. Develop and implement customer service training							Marketing & Comm. Dir./All Dept.
c. Develop and implement system-wide customer service measurement system							Marketing & Comm. Dir./All Dept.
Initiative Two: Enhance and develop technological solutions to communicate with customers to provide greater access and communication (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Evaluate what technologies the District uses for communicating and reporting information and which technologies the District should continue to use or add in the future							Marketing & Comm. Dir./All Dept.
b. Implement newly emerging technologies							Marketing & Comm. Dir./All Dept.
c. Continue to evaluate e-communication platforms, including goal and measurement for each one							Marketing & Comm. Dir./All Dept.
OBJECTIVE C: OPTIMIZE PROGRAM AND FACILITY MIX							
Initiative One: Develop a District Program Plan (Short-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Determine process to comprehensively assess the District's program portfolio to determine a strategy for long-term sustainability							Special Proj. Coord./ENT, REC, P&F, M&C, GC
b. Form cross-department team and provide training to conduct this assessment							Special Proj. Coord./ENT, REC, P&F, M&C, GC
c. Conduct this assessment and create action plan							Special Proj. Coord./ENT, REC, P&F, M&C, GC
d. Identify methods to engage underserved populations							ENT, REC, P&F, M&C, GC
e. Collaborate District-wide to optimize program offerings							ENT, REC, P&F, M&C, GC
f. Develop an annual review to evaluate program/service offerings according to needs assessment results and make adjustments to services as needed							Special Proj. Coord./ENT, REC, P&F, M&C, GC
Initiative Two: Develop a process to best position core services in the marketplace (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Identify core services and best practice approaches							Special Proj. Coord./ENT, REC, P&F, M&C, GC
b. Evaluate core services							Special Proj. Coord./ENT, REC, P&F, M&C, GC
c. Based on the results of b. above, maintain, improve and/or divest services for future sustainability							ENT, REC, P&F, M&C, GC
Initiative Three: Create a process for review of the external market to determine duplication, opportunities, needs, pricings, etc. (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Review the external market as part of the program planning and core services review processes							Special Proj. Coord./ENT, REC, P&F, M&C, GC
b. Develop business plans for core programs, services and facilities based on results of tactic a. above							Special Proj. Coord./ENT, REC, P&F, M&C, GC, F&HR
Initiative Four: Optimize Current and Future Facility Space (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Access/review facility usage needs based on program and core service plans, Indoor Facility Study and Long-range Capital Plan							P&F, ENT, REC, GC
b. Develop and implement methodology for measuring capacity/demand of facilities to support future decisions regarding maximizing space							P&F, ENT, REC, GC
c. Conduct process to update Comprehensive Plan, including gathering feedback from community (e.g. public meetings, survey)							Special Proj. Coord./All Dept.

2015 Strategic Work Plan (continued)

FINANCIAL THEME: FISCAL AGILITY							
OBJECTIVE A: ALIGN RESOURCES WITH COMMUNITY NEED							
Initiative One: Improve the capital project review and development process (Short-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Review the project evaluation process including the criteria ranking and determining the rate of return of future capital projects							Special Proj. Coord./Capital Team
b. Implement the process improvements developed in a. above							Special Proj. Coord./Capital Team
Initiative Two: Develop a consistent approach to the pricing of services (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Establish a cost recovery/subsidy allocation strategy that identifies what services/programs to subsidize and at what level (for recreation and enterprise programs)							Special Proj. Coord./F&HR, ENT, REC, P&F, M&C, GC
b. Review/update revenue/expense policies							Special Proj. Coordinator/F&HR, ENT, REC, P&F, M&C
c. Research elasticity of pricing and services to understand customer pricing threshold							Marketing & Comm. Dir./ENT, REC, P&F, GC
d. Establish a consistent fee structure based on the tactics above							F&HR, ENT, REC, P&F, M&C, GC
Initiative Three: Evaluate the costs and benefits of green initiatives (Long-term)							
Initiative Four: Ensure transparency by communicating ethics and values to community and internally (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Communicate the District's ethics and values							Marketing & Comm. Dir.
b. Develop and implement an education process to enhance understanding of the District's financial policies and							Marketing & Comm. Dir.
c. Gather feedback on the effectiveness of communications and education process							Marketing & Comm. Dir.
OBJECTIVE B: TAKE CARE OF WHAT WE HAVE							
Initiative One: Based on the priorities outlined in District planning documents, maintain the District's infrastructure to continue to support high quality offerings (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Based on the capital plan criteria rankings, implement the highest/high priority projects in the Capital Plan							Special Proj. Coord. report/track/All
b. Develop an annual funding plan for financing the highest/high priority projects in the Capital Plan							Special Proj. Coord. report/track/All
Initiative Two: Create a comprehensive asset management plan that is linked to Capital Plan (Long-term)							
OBJECTIVE C: INVEST IN THE FUTURE							
Initiative One: Seek new opportunities that will positively impact the District's finances (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Explore new or expand facility/amenity opportunities							P&R, ENT, REC
b. Continue to seek outside financial support							ADMIN/All
c. Attract non-users for select District services and programs							ADMIN/All
Initiative Two: Evaluate cost saving opportunities for programs, services and facilities (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Develop business plans to evaluate options for providing services at a lower net cost							Fin &HR Dir./P&F, ENT, REC, GC
b. Investigate and implement options to reduce energy consumption expenses							Green Team
Initiative Three: Identify and implement sustainable practices (Long-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Track and report the allocation of financial resources dedicated towards making the District a sustainable organization							Special Proj. Coord. report/track/All
b. Track and report the accomplishment of sustainability initiatives in the Strategic Plan							Special Proj. Coord. report/track/All

2015 Strategic Work Plan (continued)

INTERNAL BUSINESS THEME: IMPROVEMENT THROUGH COLLABORATION AND INNOVATION							
OBJECTIVE A: CREATE A BORDERLESS ORGANIZATION							
Initiative One: Conduct methods to gather internal customer feedback and improve internal business performance (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Develop and implement internal customer survey							Marketing & Comm. Dir./All Dept.
b. Evaluate survey findings and develop and modify policies, procedures and practices based on feedback							Marketing & Comm. Dir./All Dept.
Initiative Two: Evaluate and implement opportunities to create new cross-functional teams (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Implement cross-functional teams that address Strategic Plan initiatives							Executive Dir./All Dept.
b. Create cross-functional teams that foster interaction and involve all levels of the organization							Executive Dir./All Dept.
c. Create a pre- and post-assessment for evaluating the effectiveness of cross-function teams (e.g. expectations, successes, suggested improvements)							Special Proj. Coord./All Dept.
d. Conduct the pre- and post-assessment for each cross-function team							Special Proj. Coord./All Dept.
Initiative Three: Evaluate and enhance communication among District employees (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Review all communication vehicles and research how employees would prefer information (full- and part-time)							HR Division Manager/All Dept.
b. Investigate and implement, where appropriate, innovative methods/tools for employee communication							HR Division Manager/All Dept.
c. Survey employees to evaluate effectiveness of ongoing and new communication vehicles							HR Division Manager/All Dept.
OBJECTIVE B: EXCELLENCE IN INNOVATIVE OPERATIONAL MANAGEMENT							
Initiative One: Complete a work analysis/staffing review to determine the best allocation of labor dollars (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Determine scope of review							Dir. of Finance and HR/All Dept.
b. Conduct RFP process to retain consultant to assist with review							Dir. of Finance and HR/All Dept.
c. Conduct review							Dir. of Finance and HR/All Dept.
d. Implement recommendations and evaluate success							Dir. of Finance and HR/All Dept.
Initiative Two: Identify and review key processes (Long-term)							
Initiative Three: Develop a dashboard of key indicators to assess and improve organizational performance (Long-term)							
Initiative Four: Institutionalize sustainable internal operations (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Review the mission, purpose and structure of the employee Environmental Committee and how the District identifies and implements sustainable practices							Green Team
b. Utilize green building products and technologies in building and site development projects where applicable and							P&F, ENT, GC
Initiative Five: Utilize technology for efficiency and reporting (Continuous)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Research and implement technologies to improve data reporting and analysis							All Dept.
b. Implement the priorities in the Strategic Technology Plan							IT Dir.
c. Research and implement technologies to gather, track and report customer demographics and feedback							Marketing & Comm. Dir./IT Dir.
LEARNING AND GROWTH THEME: CONTINUOUS IMPROVEMENT THROUGH AN EMPOWERED TEAM							
OBJECTIVE A: DEVELOP AN EMPOWERED STAFF							
Initiative One: Strengthen District training, practices, policies and procedures to facilitate the empowerment of staff (Long-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Evaluate current practices							HR Division Manager/All Dept.
b. Develop plan of action based on outcomes of tactic a. above							HR Division Manager/All Dept.
c. Train and educate staff and define expectations and understanding							HR Division Manager/All Dept.
d. Implement plan and evaluate its success							HR Division Manager/All Dept.
Initiative Two: Develop leaders (Short-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Develop competences							Executive Dir./All Dept.
b. Create and implement training program							Executive Dir./All Dept.
c. Test effectiveness and provide support to new leaders							Executive Dir./All Dept.
OBJECTIVE B: CREATE A CULTURE OF CONTINUOUS IMPROVEMENT							
Initiative One: Consider a Board assessment process to continuously improve Board governance (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Determine assessment process							Board of Park Commissioners/Executive Director
Initiative Two: Provide education to all staff in support of continuous improvement (Long-term)							
Initiative Three: Formalize a process for management of organizational knowledge (Long-term)							
OBJECTIVE C: FOSTER A CULTURE OF INNOVATION							
Initiative One: Research industry trends and identify ways of integrating new ideas into programs, facilities and services (Mid-term)							
Tactics	2013	2014	2015	2016	2017	Status	Lead/Team
a. Conduct bi-annual service/program/facility analysis trainings specifically designed to discuss the macro operating environment including social and demographic, technological, economic and political trends							Special Proj. Coord./All Dept.
b. Integrate trend analysis review into the budget, capital, work plan development and program/service analysis							Special Proj. Coord./All Dept.
Initiative Two: Establish organizational systems to promote innovation (Long-term)							
Initiative Three: Implement techniques to support innovative practices (Long-term)							

Monitoring the Strategic Work Plan (SWP)

As part of the Board's governance and to ensure that this Plan remains relevant and effective as a long-range planning tool that is responsive to the community's needs as the District changes, the staff and the Board review the SWP annually. For example, changes occur in the District's operating environment and new opportunities develop that necessitate updating tactics or adding new ones along with adjusting timelines. As in previous years, this review occurs prior to preparing the budget so that staff can allocate adequate resources to address the Plan's priorities. Staff also evaluate the financial implications of each of the tactics to assist with forecasting the long-term resources needed to implement the Plan. Staff reviewed and updated the SWP at several meetings in July 2014. The Board reviewed and reached consensus on the proposed 2015 SWP at its August 27, 2014 meeting and formally approves the SWP in December as part of the final budget document.

In addition, the Board and staff monitor and report progress on the SWP bi-annually (in the Board's Mid-year and Year-end Strategic Plan Progress Report) to track the status of the overall achievement of Plan Objectives. The Board reports the status of the Strategic Plan in the District's Annual Report document so residents are informed of impact of the Plan.

Performance Measurement

Performance measurement provides data to complement decision making, improve performance, communicate progress and provide accountability. To address GFOA's best practice of using performance measures as a link to budget and planning processes, the purpose of the District's performance measurement program has been to support strategic planning and goal setting, improve/enhance service delivery and customer service, evaluate effectiveness and efficiency of operations, strengthen accountability, communicate results of programs and services and provide better information for effective decision-making including resource allocation. When the measures are aligned with organizational priorities, the Board and staff can be confident that the data can be used to make improvements, validate current practices, evaluate operations and assist with determining budget priorities that reflect the long-range plans of the Board.

Using the Strategy Map, the Management Team reviewed current measures and developed potential new measures of performance for tracking the impact of implementing the SWP. Based on this review, staff compiled a chart on the following page that illustrates the measures that will be tracked and reported semi-annually and/or annually in the Board's Strategic Plan Progress Report or potentially tracked in future years of the Plan.

Since the 2013-17 Strategic Plan is in the early stages of being implemented and many of the SWP tactics that will be addressed in 2014-15 involve setting standards and/or creating measures to monitor strategy (e.g. customer service, partnerships, programming, etc.), some of the proposed measures are a work in progress and will be further refined as staff determine if and when it is feasible to begin tracking each measure, how often each should be tracked (semi-annually or annually) and the availability of historical data for assessing long-term trends. Some of the proposed measures may also change or new measures will be added after the completion of their related initiatives. Additionally, to effectively monitor achievement of strategy, staff will benchmark performance at the beginning, during and completion of conducting an assessment or implementing a new initiative (e.g. additional payroll functionality-reduction of paper, customer service changes-customer satisfaction levels).

For the 2015 Budget, staff also developed objective measures for monitoring progress toward accomplishing the mission and work plans for each District function (see the Expenditures by Function section on page 103). These measures are also a work in progress and will be enhanced to include additional efficiency and effectiveness measures that focus on results rather than inputs.

Strategic Plan Performance Measures

Customer Centered Theme			
Objective	Performance Measure	Performance Target	Timing of Reporting
Nurture Community Connections	% of Partnerships Criteria Met	To be Determined	Future Year
Nurture Community Connections	# of and/or % of partnerships reviewed annually	To be Determined	Future Year
Improve Customer Service	Customer Satisfaction Standards	To be Determined	Future Year
Optimize Program and Facility Mix	Program Success Rates	80%	Semi-annually
Optimize Program and Facility Mix	New program offering registrations vs. total program registrations	To be Determined	Annually
Optimize Program and Facility Mix	% of registrants left on a waitlist	5%	Semi-annually
Fiscal Agility Theme			
Objective	Performance Measure	Performance Target	Timing of Reporting
Align Resources with Community Need	% of non-tax revenue	60%	Annually
Align Resources with Community Need	Average cost per visit/person (e.g. cost per visit to outdoor swimming pools)	To be Determined	Annually and Future Year
Align Resources with Community Need	Average \$ generated per visit/person/member (e.g. average dollar of round per golfer)	To be Determined	Annually and Future Year
Take Care of What We Have	Cash and Investment Targets - 1st Tier	Board Policy	Annually
Take Care of What We Have	Cost recovery and profit margin goals	Board Policy	Annually
Take Care of What We Have	Profit margin goals	To be Determined	Future Year
Take Care of What We Have	Courts Plus profit per square foot	To be Determined	Future Year
Invest in the Future	Cash and Investment Targets - 2nd Tier	To be Determined	Annually
Invest in the Future	Targeted Revenue Growth	To be Determined	Future Year
Improvement through Collaboration and Innovation Theme			
Objective	Performance Measure	Performance Target	Timing of Reporting
Create a Borderless Organization	% of full-time staff involved in cross-functional teams	To be Determined	Semi-annually
Create a Borderless Organization	Satisfaction with internal communications survey	To be Determined	2015 and Future Years
Create a Borderless Organization	Borderless Satisfaction Survey	To be Determined	Future Year
Excellence in Innovative Operations Management	Reductions in carbon footprint and related measures	To be Determined	Future Year
Excellence in Innovative Operations Management	Process Audits (measure standards of improvement)	To be Determined	Annually and Future Year
Continuous Improvement through an Empowered Team Theme			
Objective	Performance Measure	Performance Target	Timing of Reporting
Develop an Empowered Staff	% of full-time employees utilizing continuing education	80%	Semi-annually
Develop an Empowered Staff	Employee satisfaction survey/focus groups	To be Determined	Future Year
Create a Culture of Continuous Improvement	Quantified improvements made	To be Determined	Future Year
Foster a Culture of Innovation	Innovation assessment	To be Determined	Future Year

Long-range Budget Plan

Staff develop a Long-range Budget Plan that projects the District’s financial condition for the next six years. Along with the Capital Improvement Plan, the Long-range Budget Plan ensures that the District has the resources necessary to implement long-range goals and meet community needs as articulated in the Strategic Plan. Using this Plan, the Board can assess the long-term financial implications of current and proposed policies, programs, personnel, capital projects and debt, and decide on a course of action to achieve District priorities. More specifically, the long-range forecasting of revenues and expenditures in one document achieves the following:

- ◆ Provides an understanding of available funding;
- ◆ Evaluates financial risk;
- ◆ Assesses the level at which services can be sustained;
- ◆ Assesses the level at which capital investment can be made;
- ◆ Identifies future commitments and resource demands; and
- ◆ Identifies the key variables that cause changes in revenue levels.

Methodology:

Prior to developing the 2015 Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses (listed on pages 33-4). Using conservative assumptions, staff compared prior year trends, projected long-range Capital Improvement Plan figures and future debt obligations against the 2015 Budget to develop budget projections for 2016 to 2020. This Plan is a work in progress, as it must be regularly monitored and periodically updated to reflect changing economic conditions and organizational priorities.

Long-range Budget Analysis:

Projected Long-range Budget Plan (summary)

	2013 Actual	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Revenues	21,044,474	17,379,858	20,494,191	17,766,367	18,044,956	18,266,355	18,525,650	18,745,400
Expenses *	13,536,358	14,442,897	14,675,546	15,048,614	15,416,281	15,802,252	16,208,233	16,636,124
Net Operating Difference	7,508,116	2,936,961	5,818,645	2,717,753	2,628,675	2,464,103	2,317,417	2,109,275
Capital	3,750,863	1,136,323	5,073,344	6,705,410	4,278,000	8,459,985	2,334,031	2,334,031
Transfers/Debt Service	3,471,608	2,177,351	2,570,116	2,050,313	2,031,703	2,013,077	2,041,846	2,040,088
Net	285,645	(376,713)	(1,824,815)	(6,037,970)	(3,681,028)	(8,008,959)	(2,058,461)	(2,264,844)

* Except Capital and transfers

As illustrated in the chart above, staff project surpluses in the operating budgets for 2015 through 2020. When capital and transfer expenses are included in the projections, the District’s net total budgets exhibit a deficit. The projected deficits are due to park redevelopment and facility upgrade projects proposed in the Long-range Capital Plan from 2015 to 2020. The District will need to continue to utilize and build reserves and pursue outside funding opportunities to fund capital budget needs or make spending adjustments in the operating and capital budgets.

An overview of the Plan detail is below.

	Estimated Projected Long Range Budget Plan							
	2013 Actual	2014 Budget	2015 Budget	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Revenues								
Taxes	7,570,929	7,324,664	7,419,800	7,455,911	7,530,530	7,578,217	7,633,624	7,689,830
Donations, Advertising, Scholarships	132,597	41,900	61,400	42,800	42,800	42,800	42,800	42,800
Grants	2,143,405	1,100	2,213,600	1,100	1,100	1,100	1,100	1,100
Program Fees	3,848,574	4,019,743	4,079,324	4,192,145	4,308,250	4,427,738	4,550,709	4,677,270
Rentals	723,888	740,679	782,325	800,869	819,969	839,644	859,914	880,800
Passes, Memberhips, Daily Uses	3,501,438	3,777,119	3,743,126	3,781,067	3,820,475	3,860,358	3,900,721	3,941,571
Merchandise Sales	431,297	411,813	332,254	333,352	334,460	335,576	336,701	337,835
Transfers	1,920,601	428,540	1,191,862	475,023	475,773	474,323	424,621	398,733
Bond Proceeds	748,442	619,800	657,000	671,600	699,100	694,100	762,960	762,960
Interest	23,303	14,500	13,500	12,500	12,500	12,500	12,500	12,500
Total Revenues	21,044,474	17,379,858	20,494,191	17,766,367	18,044,956	18,266,355	18,525,650	18,745,400
Expenses								
Salaries & Wages	7,292,171	7,653,485	7,777,913	7,933,471	8,092,141	8,253,983	8,419,063	8,587,444
Services	4,653,800	5,104,596	5,270,223	5,462,511	5,646,884	5,845,977	6,061,425	6,295,056
Repairs	200,323	177,095	175,730	179,508	182,336	185,216	188,147	191,132
Supplies	1,390,064	1,507,721	1,451,680	1,473,124	1,494,920	1,517,076	1,539,597	1,562,491
Total Operating Expenses	13,536,358	14,442,897	14,675,546	15,048,614	15,416,281	15,802,252	16,208,233	16,636,124
Net Income (except Capital and Transfers)	7,508,116	2,936,961	5,818,645	2,717,753	2,628,675	2,464,103	2,317,417	2,109,275
Capital	3,750,863	1,136,323	5,073,344	6,705,410	4,278,000	8,459,985	2,334,031	2,334,031
Debt Service/Transfers	3,471,608	2,177,351	2,570,116	2,050,313	2,031,703	2,013,077	2,041,846	2,040,088
Total Expenses (Operating, Capital and Debt)	20,758,829	17,756,571	22,319,006	23,804,337	21,725,984	26,275,314	20,584,110	21,010,243
Net	285,645	(376,713)	(1,824,815)	(6,037,970)	(3,681,028)	(8,008,959)	(2,058,461)	(2,264,844)

Long-range Budget Assumptions:

Staff uses the following assumptions to prepare revenue and expense projections for the Plan.

Revenues

- Taxes - Total taxes increase an average of 1% (except Bond & Interest, which is capped at the Consumer Price Index) and are allocated across funds to maintain revenues over expenses and keep cash and investment targets achievable.
- Donations, Advertising, and Scholarships - These line items are consistent with 2015 budget figures.
- Grants - Projected based on any known awarded grants for 2015.
- Program Fees - Recreation Fund (including Museum Department) increases are 2.5%; Enterprise Services Fund increases are 3.5%; Sugar Creek Golf Course fees minimally increase by 0.5%.
- Rentals - General Fund increases are 1%; Recreation Fund increases are 5%; Enterprise Services increases are 3%; Sugar Creek Golf Course Fund increases are 1%.
- Passes, Memberships, Daily Uses - Recreation Fund increases are 2%; Enterprise Services Fund increases are 1%; Sugar Creek Golf Course Fund increases are 0.5%.
- Merchandise Sales - General Fund increases are 1%; Recreation Fund increases are 0.5%; Enterprise Services Fund increases are 1%; Sugar Creek Golf Course Fund are projected to remain flat.

- Transfers - Projected to remain consistent with 2015 transfers. Therefore, any existing “programming” transfers remain at the same dollar amount. Transfers required for debt payments are based on the payment schedule.
- Bond Proceeds - Remain constant with the annual rollover G.O. Bond with slight increases due to bond tax levy increases and low interest rates.
- Interest - Projected at fairly stable dollar amounts based upon current levels with planned spending down of cash and investment dollars (resulting in less reserves being available to invest).

Expenses

- Salaries and Wages - Wage increases are 2.0% across all Funds.
- Contractual Services - Increases for Services vary by individual line items. Increases for health care are 12%; IMRF and FICA increases are driven by a 2.0% increase in wages; Park District Risk Management Agency insurance increases by 1.5%; Audit fees increase by 2%; Program expenses in Recreation Fund increase by 2.5%; Program expenses in Special Recreation Association Department and Enterprise Services Fund increase by 2%; Miscellaneous line items increase by 1%.
- Repairs and Supplies - Increases are 2%.
- Capital - Capital amounts are based on the District’s Long-range Capital Plan.

Future assumptions will be evaluated based on economic trends over a specific time period to ensure that the Long-range Budget Plan remains relevant and realistic.

Cash and Investments and Fund Balance Analysis

The District maintains reserves for the Board to have funds available to meet emergency operating needs, maintain the District’s capital assets and remain proactive with addressing future needs as established in the Strategic Plan. Overall, the projections for cash and investments available on December 31, 2014 and 2015 provide approximately five months of savings for an unplanned emergency based on the District’s average spending per month. Furthermore, as illustrated in the *2015 Cash and Investment Summary* chart below, for the twelve months ending December 31, 2015 all funds/departments are projected to meet or exceed the first-tier unanticipated emergency cash flow targets established by the Board, except for the Enterprise Services and Sugar Creek Golf Course Funds. If, at the end of a fiscal year, cash and investments fall below the reserve requirements, the Executive Director must prepare and submit a plan for expenditure reductions and/or revenue increases to make the funds whole.

2015 Cash and Investment Target Summary

Fund/Department	Projected	2015		Proposed	Target %	2015	Will the 2015 target be met?	Amount Over (Under) Target
	12/31/14	Budgeted Revenues	Budgeted Expenses	12/31/15		Fund/Dept. Target		
General	2,960,929	2,956,718	3,390,433	2,527,214	35%	1,186,652	YES!	1,340,562
Recreation	2,032,459	4,659,851	4,943,312	1,748,998	10%	494,331	YES!	1,254,667
Enterprise Svcs	2,477,301	7,107,820	7,407,069	2,178,052	15%	2,311,060	No	(133,008)
IMRF	123,879	456,445	352,074	228,250	50%	176,037	YES!	52,213
FICA	282,784	379,133	369,458	292,459	50%	184,729	YES!	107,730
Liability Insurance	179,448	258,757	237,136	201,069	10%	23,714	YES!	177,355
Audit	37,516	53,289	48,116	42,689	50%	24,058	YES!	18,631
SRA	424,328	618,669	614,355	428,642	25%	153,589	YES!	275,053
Museum	147,758	271,642	268,151	151,249	25%	67,038	YES!	84,211
Sugar Creek	40,565	1,081,562	1,066,902	55,225		300,000	No	(244,775)
Total								2,932,640
Early Bond Repayment	259,713	-	75,715	183,998				
Debt Service	99,889	1,655,491	1,652,941	102,439				
Paving & Lighting	74,667	87,537	113,061	49,143				
Capital Improvement Fund	612,075	907,277	1,780,283	(260,931)				
Restricted Capital Improvement Fund	148,172			148,172				
IT Cash	25,029			25,029				
	9,926,512	-	-	8,101,697				

In 2015, Enterprise Services Fund reserves are projected to fall below its first tier target due to the proposed Courts Plus Expansion project budgeted in 2015 expenses (\$2,950,000). The project is contingent on the District receiving a Park and Recreation Facility Construction (PARC) grant of \$2,212,500 (Enterprise Services Fund and Capital Fund cash and investments will cover the remaining expenses). If the grant dollars are received, Enterprise Fund expenses will rise by the projected project cost of \$2.95 million¹, resulting in a corresponding significant increase in the Fund’s first tier cash and investment target for December 31, 2015. The higher target is a one-year aberration as the Fund’s operating expenses (and corresponding cash and investment target) will return to historic levels in 2016.

¹ Enterprise capital project expenses are budgeted in the appropriate enterprise fund and not in the Capital Fund or Paving and Lighting Department, which do not have a reserve target.

For the seventh year, the \$300,000 target balance for Sugar Creek Golf Course is underfunded due to the spending of income to pay the debt to redevelop the clubhouse, make course improvements and purchase and develop the driving range. Staff continue to look critically at spending and maximizing revenue through enhanced marketing efforts, increased programs and market driven pricing. A copy of the Board's policies on reserves is on page 47.

Replenishment of Cash and Investments and Reserve Target Policy

The first tier cash and investment targets are the reserve targets for unanticipated emergencies and revenue shortfalls as illustrated on the *2015 Cash and Investment Summary* chart on the previous page. The target levels are based upon a percentage of expenses, a flat dollar amount or a combination of a percentage of expenses and dollar amount and are established by reviewing the unique nature of cash flows for each fund/department. In 2007, the Board passed a policy to create a second tier target for meeting projected capital expenses and paying outstanding debt that is over and above the funds needed to meet the first-tier targets established for each fund/department (see page 47). This policy provides the Board the ability to maintain the District's healthy financial condition through careful long-range financial planning and, as a result, avoid having to reduce services, personnel or maintenance to fund capital projects unless economic conditions warrant making these types of reductions to the budget. For example, the building of reserves resulted in the Board's ability to complete the Wilder Conservatory and Horticulture Complex Renovation project in 2013-14 without jeopardizing the financial condition of the District (reserves were spent down to fund 75% of the project cost that was reimbursed at project completion by the PARC grant and to cover the other 25% not funded by the grant).

The second tier target is determined annually based on the five-year funding projections in the Long-range Capital Improvement and the Long-range Financial Plans. Once the target is finalized, the Executive Director determines how the budget will generate the surplus funds necessary to meet that year or future year capital budgets and repay debt. Based on the Board's reserve policy and the maintenance and replenishment of a healthy level of reserves the past few years, the District can spend down reserves in 2015 in the Funds/Departments that have the flexibility to cover capital project expenses and debt obligations. In 2015, the District will utilize existing cash and investments in the General and Recreation Funds (\$525,027) to fund various capital projects. Additionally, reserves are being accumulated in the Special Recreation Association Department for planned accessibility improvements for the Butterfield Park redevelopment project (in 2016).

Proposed Change to First Tier Cash and Investment Policy

The District's first tier cash and investment targets vary as they reflect the unique nature of the cash flows of each of the funds and departments. For all funds and departments, staff conduct a cash flow analysis annually and an evaluation of all the cash and investment targets every three years. After undergoing both of these analysis prior to the 2015 Budget process, staff recommend changing the targets for the IMRF and Museum Departments based on their cash flow and expense trends. For the IMRF Department, the primary source of revenue is taxes so the year-end cash and investments goal covers budgeted expenditures until taxes are received. To accomplish this goal based on trends in actual expenses for this Department, staff recommend changing the target to 50% of expenses (currently 30%). For the Museum Department, its primary source of revenue is taxes, but its cash outflows do not match the timing of tax receipts. Based on the timing of the receipt of revenues and cash flow needs, staff recommend changing the target to 25% of expenses (currently 15%). The *2015 Cash and Investment Target Summary* chart on the previous page reflects these recommended targets. A copy of the Board's policies on reserves is on page 47.

Fund Balance Analysis

As illustrated in the chart below, the District's fund balances are at sound levels and contribute to the District's healthy financial condition. Staff project that many of the funds will have stable fund balances as compared to 2014. The General (15.8%) and Recreation (18.8%) Funds exhibit decreases in their fund balances due to lower property tax receipts and the spending down of second-tier reserves for capital projects. The Capital Improvement and Paving and Lighting Fund balances (32.6% and 34.0% respectively) exhibit decreases due to the spending down of reserves in 2015 for capital projects. The fund balance for the Early Bond Repayment Fund is decreasing (29.2%) due to the planned spend down of reserves to repay debt (see pages 52-3). The IMRF (81.7%), Liability Insurance (22.1%) and Audit (14.2%) Departments year-end balances are increasing to maintain stable reserves to cover future expenses and ensure healthy fund balances.

Fund	Department	Percent Change in Ending Fund Balance by Fund			Proposed 12/31/2015 Fund Balance	Percentage Change in Fund Balance
		Projected 12/31/2014 Fund Balance	2015 Budgeted Revenues	2015 Budgeted Expenses		
General		2,744,887	2,956,718	3,390,433	2,311,172	-15.8%
	IMRF	127,809	456,445	352,074	232,180	81.7%
	FICA	284,400	379,133	369,458	294,075	3.4%
	Liability Insurance	97,615	258,757	237,136	119,236	22.1%
	Audit	36,391	53,289	48,116	41,564	14.2%
Recreation		1,508,765	4,659,851	4,943,312	1,225,304	-18.8%
	SRA	413,500	618,669	614,355	417,814	1.0%
	Museum	139,273	271,642	268,151	142,764	2.5%
Debt Service		99,890	1,655,491	1,652,941	102,440	2.6%
Enterprise Services		8,415,889	7,107,820	7,407,069	8,116,640	-3.6%
Early Bond Repayment		259,713	-	75,715	183,998	-29.2%
Sugar Creek Golf Course		655,251	1,081,562	1,066,902	669,911	2.2%
Total Operating Budgets		14,783,383	19,499,377	20,425,662	13,857,098	-6.3%
Capital Improvement		2,678,024	907,277	1,780,283	1,805,018	-32.6%
	Paving & Lighting	75,078	87,537	113,061	49,554	-34.0%
Total Capital Improvement Fund		2,753,102	994,814	1,893,344	1,854,572	-32.6%
Totals		17,536,485	20,494,191	22,319,006	15,711,670	-10.4%

For all funds/departments, the *Ending Fund Balances by Fund* chart illustrates the prior year fund balances (audited figures), projected increases and decreases in fund balances for the current year and the projected year-end fund balances based on the proposed budget. As illustrated above and on the chart on the next page, all funds/departments are projected to have healthy fund balances as of December 31, 2015 and will meet the fund balance target requirements as outlined in the Board's Fund Balance Policy on page 47.

2015 Ending Fund Balances by Fund

Fund	Department	Audited 12/31/13 Fund Balance	2014		Budgeted 12/31/14 Fund Balance	2015		Budgeted 12/31/15 Fund Balance
			Budgeted Revenues	Budgeted Expenses		Budgeted Revenues	Budgeted Expenses	
General		2,812,320	3,006,491	3,073,924	2,744,887	2,956,718	3,390,433	2,311,172
	IMRF	122,072	370,945	365,208	127,809	456,445	352,074	232,180
	FICA	279,714	369,169	364,483	284,400	379,133	369,458	294,075
	Liability Insurance	96,469	244,789	243,643	97,615	258,757	237,136	119,236
	Audit	35,230	47,572	46,411	36,391	53,289	48,116	41,564
Total General Fund		3,345,805	4,038,966	4,093,669	3,291,102	4,104,342	4,397,217	2,998,227
Recreation		1,575,621	4,765,112	4,831,968	1,508,765	4,659,851	4,943,312	1,225,304
	SRA	222,413	612,207	421,120	413,500	618,669	614,355	417,814
	Museum	136,770	269,516	267,013	139,273	271,642	268,151	142,764
Total Recreation Fund		1,934,804	5,646,835	5,520,101	2,061,538	5,550,162	5,825,818	1,785,882
Debt Service		96,861	1,635,177	1,632,148	99,890	1,655,491	1,652,941	102,440
Enterprise Services		8,327,599	4,423,374	4,335,084	8,415,889	7,107,820	7,407,069	8,116,640
Early Bond Repayment		335,428	-	75,715	259,713	-	75,715	183,998
Sugar Creek Golf Course		641,861	1,068,421	1,055,031	655,251	1,081,562	1,066,902	669,911
Total Operating Budgets		14,682,358	16,812,773	16,711,748	14,783,383	19,499,377	20,425,662	13,857,098
Capital Budget								
Capital Improvement		3,157,274	477,573	956,823	2,678,024	907,277	1,780,283	1,805,018
	Paving & Lighting	73,566	89,512	88,000	75,078	87,537	113,061	49,554
Total Capital Improvement Fund		3,230,840	567,085	1,044,823	2,753,102	994,814	1,893,344	1,854,572
Totals		17,913,198	17,379,858	17,756,571	17,536,485	20,494,191	22,319,006	15,711,670

Personnel Summary

By allocating resources conservatively for the past three years, the District can continue to offer employees competitive benefit packages and remain financially stable while providing the level of service and quality residents expect. The percent of wage costs versus the budget (excluding the Capital Improvement Fund) is 38% and total FTEs (full-time equivalents) are 195, a decrease of 1 as compared to 2014 (see Personnel Inventory on the following page).

Staffing Changes: In 2014, the District hired Matrix Consulting Group to complete a work analysis/staffing study to determine the most appropriate allocation of labor resources throughout the District. Due to the pending staffing analysis, staff only made a few position status changes in the 2015 Budget. In the 2015 Budget, staff have shifted the Program Manager-Cultural Arts position from a part-time to a full-time position. Throughout 2014, the position averaged over 35 hours per week and performs similar job responsibilities as the full-time recreation program managers. This adjustment allows for effective oversight of that program area, and funds are available based on participation and revenue growth trends to cover the additional expense of a full-time position. Conversely, after a full-time payroll/accounting clerk left the District in 2014, the position was not filled and eliminated in the 2015 Budget due to reductions in paperwork processing after implementing an automated timekeeping system. Staff will assess the outcomes of the staffing analysis and determine if any other changes need to be implemented in 2015 and future years.

Overall, as illustrated in the chart on the following page, FTE's are decreasing for the sixth consecutive year due mainly to the aforementioned elimination of the Finance Accounting Clerk full-time position.

Position Inventory by Fund/Department For Fiscal Year 2012 to Fiscal Year 2015

Fund	Department	FY2012	FY2013	FY2014	FY2015	INCREASE (DECREASE) FY '14 to FY '15	PERCENT OF TOTAL
General		40	40	39	38	(1)	19%
	IMRF	0	0	0	0	0	0%
	FICA	0	0	0	0	0	0%
	Liability Insurance	0	0	0	0	0	0%
	Audit	0	0	0	0	0	0%
Recreation		75	75	79	80	1	41%
	SRA	4	3	4	4	0	2%
	Museum	1	0	0	0	0	0%
Enterprise		65	65	61	60	(1)	31%
Early Bond Repayment		0	0	0	0	0	0%
Sugar Creek		12	11	10	10	0	5%
MIS Fund		3	3	3	3	0	2%
Capital Improvement Fund		0	0	0	0	0	0%
	Paving & Lighting	0	0	0	0	0	0%
Debt Service Fund		0	0	0	0	0	0%
TOTAL FULL TIME EQUIVALENT		200	197	196	195	(1)	100%

FTE's are a calculation of the number of full-time employees based on a 2,080-hour work year and include full and part-time

Benefits: Attracting and retaining employees is essential to the District's success with delivering quality services, developing innovative solutions and operating effectively. The District has a commitment to provide fair and equitable compensation. Due to the economic downturn, the District did not provide merit wage increases in 2010 to avoid lay-offs and furloughs. As the economy continues to recover and consistent with 2012-14, the proposed budget includes a 3% merit wage increase for full- and part-time staff (0-4% increase based on individual performance) to remain competitive with the marketplace and national trends. The 0.25% bonus pool continues to remain on hold for full-time staff (since 2009).

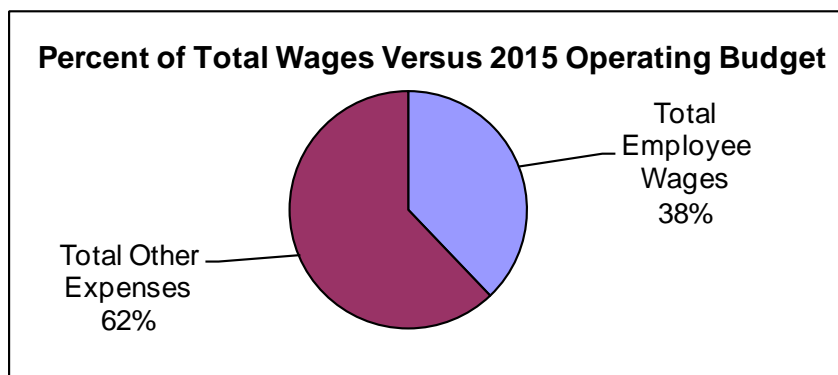
Medical Insurance: The 2015 proposed budget reflects a projected increase of 20% for medical and 15% for dental and vision as compared to the 2014 actual premium rates (\$86,576). This conservative projection is necessary due to the uncertain cost implications of the Federal Patient Protection Affordable Care Act. Various options for medical insurance are under consideration and will not be known until final rates and options are available in November. Rates for life insurance remain the same for 2015.

Employee Portion of the Premium: In March of 2012, the District introduced an expanded workplace wellness incentive program for employees, which includes participation in various activities promoting health and wellness (\$4,000 budgeted for 2015, an increase of \$1,000 as compared to the 2014 Budget). The District will continue to offer this program as an incentive for employees to lessen the amount that they contribute toward their 2015 health insurance benefits and, in the long-term, reduce health care costs for the District. In 2014, based upon their participation in this program, employees were able to reduce their premium rates by 5% (15% for single coverage versus 20% or 25% for family coverage versus 30%). Once the final rates and options are determined for 2015, the percentage amount of the premium for medical insurance, dental and vision coverage that employees pay will be established. The District is within the national average of what employers charge employees for coverage.

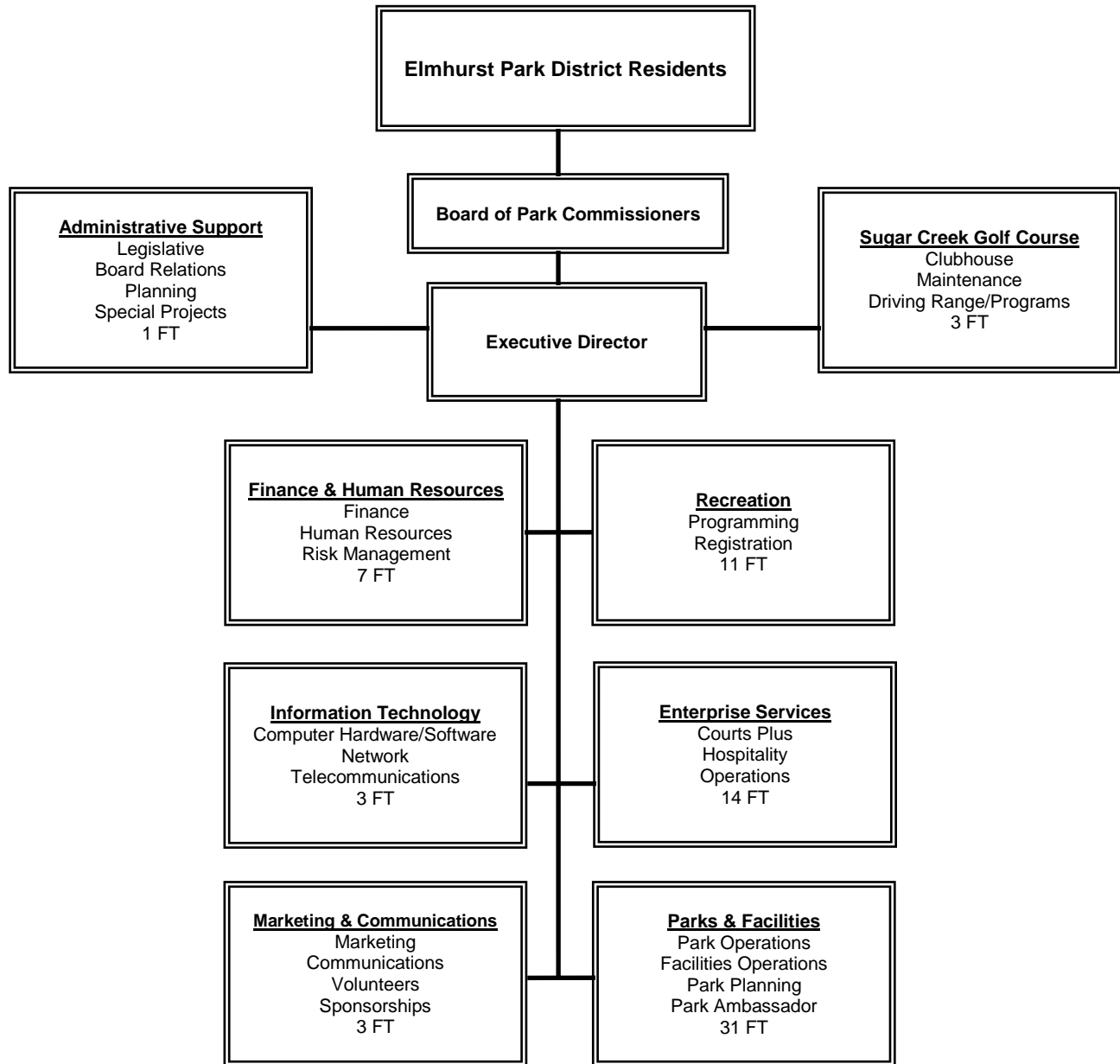
Opt-out Incentive: As a result of the Federal Patient Protection Affordable Care Act, health insurance industry experts thought that the opt-out incentive program would end in 2014. However, changes in the law allow employers to continue offering the incentive. The projected savings for the District in 2015 is approximately \$146,575.

Employee Relations: The District's employee relations program provides the opportunity to thank and recognize employees for their hard work and offer them an opportunity to interact with each other in a non-work atmosphere. With a total budget of \$10,500 (no change from 2014), the Employee Relations Committee hosts events such as the Holiday Open House, an outing to a ballpark and the summer employee picnic.

Continuing Education: Funds spent on continuing education are an investment in the employee and the District, as employees need to stay abreast of current trends and expand their skills to understand changes occurring in their field and provide the complexity of services and tasks required of today's worker. In 2011, due to budget constraints from the economic downturn, staff reduced the continuing education allocation for employees from approximately \$430 per full-time employee to \$337. To remain fiscally responsible while continuing to offer this valuable employee benefit, the \$337 per full-time employee amount remains consistent for 2015. The total amount budgeted for continuing education for full- and part-time employees is \$36,770. The Park Board's continuing education budget remains at \$13,500 to cover fees for park and recreation conferences and seminars.



ELMHURST PARK DISTRICT ORGANIZATIONAL CHART



FT – Full-time employee count: 74 total

THIS PAGE INTENTIONALLY LEFT BLANK

The District begins the budget preparation process in late June with the development of the budget calendar, outlining all the provisions in the law. Administration and Finance staff update the budget manual that provides the guidelines and procedures for completing the budget. Staff are trained on the Executive Director's budget parameters and expectations and budget preparation procedures. The budget is presented as a legislative document that, together with the related appropriating ordinance, will represent Park Board policy concerning the sources and uses of funds for the budget year.

In July and August, prior to the development of the operating budget, staff and the Board review the Strategic Work Plan and updates are made as needed. The Departments begin the budget process by setting goals for the coming fiscal year that reflect the initiatives and tactics outlined in the Strategic Work Plan and identifying and prioritizing operating and capital needs for the Long-range Capital Improvement Plan. Similar to the Strategic Plan, the Capital Improvement Plan is updated prior to developing the operating budget to ensure adequate resources are available and allocated for large-scale projects. The capital planning process begins in late-May and continues in June and July to ensure staff have adequate time to develop and review project proposals and finalize the long-range capital plan. Once the Capital Plan is complete, the upcoming year of the proposed plan is incorporated into the proposed budget.

In August and early September, the Departments prepare operating budgets and input them into the District's financial software. Departments submit their requests to the Executive Director mid-September for review. The Executive Director finalizes revenue (including tax projections), expenditure, fund balance, and cash and investment target estimates in order to prepare the proposed budget. The proposed budget is distributed to the Board around November 1. At that time, the Board announces the availability of the tentative budget for the 30-day public viewing as required by law.

At its second meeting in November, the Board holds a public hearing on the budget, which also includes staff presentation and Board discussion. Once the Board tentatively approves the budget, staff prepare the final Budget and Appropriation Ordinance reflecting the Board's direction. The Ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities that the District may incur during the budget year. The Board adopts the Ordinance in December after the 30-day public review period and files the Ordinance with the DuPage and Cook County Clerks by the last Tuesday in December (pursuant to State law).

After the Board approves the Ordinance, the new budget is effective on January 1. Throughout the fiscal year, the Board and staff continually monitor the budget against actual revenues and expenditures. State law prohibits further appropriation at any time within the same fiscal year, but the Board has the authority (after the first six months of the fiscal year) to make transfers between the various budget items in any fund in the Appropriation Ordinance with a two-thirds vote. Transfers cannot exceed 10% in the aggregate of the total amount appropriated for the fund or item that is having funds re-allocated. If the Board decides to amend the Ordinance, it must do so in accordance with the same procedure followed in the originally adopted Ordinance (as discussed above).

Basis of Budgeting

In preparing the budget, the basic assumption is that revenues and expenditures are based upon actual cash receipts or cash disbursements that will occur during the 2015 calendar year. This assumption is different than the year-end Audited Financial Statements that are prepared in accordance with generally accepted accounting principles (GAAP). Some differences may include, but are not limited to, the following examples:

- Timing of programs and actual receipt of payment for these programs may differ.

- Expenses are recorded in the Financial Statements as merchandise is received or services are actually performed without regard as to actual payment of the merchandise or service.
- Depreciation expense in the Enterprise Funds is not included in the budget but is included in the Financial Statements.
- Capital expenses in the Enterprise Funds are included in the budget; however, they are recorded as Fixed Assets in the Balance Sheet in the Financial Statements.
- Principal and interest for Enterprise Fund debt payments are included in the budget document but only interest is expensed in the Financial Statements. Principal is recorded as a reduction to the Debt Liability in the Balance Sheet.

Annual appropriations are adopted for the general, special revenue, debt service, capital projects, enterprise, and internal service funds. All annual appropriations lapse at fiscal year end.

Elmhurst Park District Budget Development Schedule

	June	July	Aug	Sept	Oct	Nov	Dec
Staff develop and review Capital Plan	X	X					
Budget kick-off		X					
Staff review Strategic Work Plan		X					
Staff conduct budget training		X					
Board reviews Strategic Work Plan			X				
Departments develop budgets			X	X			
Executive Director reviews budget submissions				X			
Board approves Tax Levy Resolution				X			
Board holds Truth in Taxation Hearing, if necessary				X			
Staff develop final budget proposals and document				X	X		
Staff present proposed budget to Board						X	
Board Reviews Budget						X	
Board holds public hearing on proposed budget						X	
Board adopts Budget Ordinance and Tax Levy							X

2015 Budget Calendar

June 5, 2014	Staff trained on and begin capital planning process
June 18 & 25 & July 9, 2014	Staff Strategic Work Plan review
July 15-August 16, 2014	Proposed major revenue and expense parameters/assumptions developed
July 18, 2014	Staff take tour of proposed capital projects
July 21 & 23 & September 17, 2014	Staff review and determine proposed Capital Improvement Plan
July 29, 2014	Staff training on budget expectations and preparation guidelines
August 18, 2014	Staff begin inputting preliminary budget proposals into budget software
August 27, 2014	Board reviews 2015 Strategic Work Plan
September 12, 2014	Departments complete budget input into budget software
September 15, 2014	Executive Director finalizes budget proposals with staff and cash and investment target estimates
September 19, 2014	Departments complete written budget submission
September 24, 2014	Tax Levy Resolution Approved by Board
Not Applicable in 2014	Truth in Taxation Hearing held, if necessary (if increase of aggregate extension over 5%)
October 31, 2014	Tentative budget delivered to Board; made available for public inspection (at least 30 days prior to adoption).
November 5 & 19, 2014	Present operating and capital budget proposal to the Board. Public notice provided.
November 19, 2014	Public hearing on 2015 Budget and 2014 Budget Ordinance Amendment.
December 10, 2014	Board discusses and approves Tax Levy and Budget and Appropriation Ordinance and Amendments
December 26, 2013	File Budget and Appropriation Ordinance with DuPage and Cook County Clerks

Financial Policies

General

The Elmhurst Park District has a commitment to sound financial management. This section outlines the formal policies approved by the Park Board to maintain this commitment.

Budget Policies

1. Budget development is directed by specific goals and objectives as included in the Board's Strategic Plan.
2. The budget document must provide enough detail to enable accurate projections of revenues and expenses, separation of capital and operational items, cash flow and subsequent audit trails, and disclosure of planning assumptions.
3. Staff cannot plan the expenditure in any fiscal year of more funds than are conservatively projected to be available in that period or fail to provide for appropriate fund balances at year-end.
4. The Budget (including the tax levy, tax abatements, and long-term debt) must be approved by the Board prior to implementation except for a temporary continuation of the prior year's budget.
5. The Executive Director must provide a report to the Board on budget performance on at least a quarterly basis, including a comparison of actual revenues and expenditures to budgeted amounts.
6. The District prepares a five-year financial plan that supplements the annual budget and is used to determine funding needs for the capital improvement plan.
7. The District must pass and file with the DuPage and Cook County Clerks a combined annual Budget and Appropriation Ordinance. The ordinance appropriates the monies necessary to cover the projected expenses and liabilities that the District may incur during each budget year. The Board must follow the process listed below for preparing and filing the Ordinance:
 - It must be adopted within the first quarter of each fiscal year.
 - The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year and estimate of monies expected to be received during the fiscal year from all sources as well as an estimate of expenditures for the fiscal year and an estimate of cash on hand at the end of the fiscal year.
 - It must be prepared in tentative form and made available for public inspection no less than 30 days prior to final action.
 - The Board must hold at least one public hearing regarding the ordinance before it can take final action. Notice of the hearing and a copy of the ordinance must be published in a newspaper circulated in the District at least 7 days, but no more than 30 days before the time of the hearing.
 - After Board approval, the District must file a certified copy of the ordinance with the DuPage and Cook County Clerks within 30 days.
 - No further appropriations shall be made at any other time within the fiscal year with the following exceptions:
 - A) After the first six months of the fiscal year, the Board may approve by two-thirds vote transfers between items in some funds (state law requires some funds remain separate) and also between various items in any fund not exceeding, in the aggregate, ten percent of the total amount appropriated for the fund.
 - B) The Board may amend the Budget and Appropriation Ordinance by the same procedure as herein provided for the original adoption of a Budget and Appropriation Ordinance provided that nothing in this section shall be construed to permit transfers between funds required by law to be kept separate (70 ILCS 1205/4-4).

8. It is the District's policy to avoid transferring funds until near the end of the fiscal year. This timeline enables the Board to better assess which items require additional funding and which items have unexpended funds to re-allocate. However, if any funds have exceeded their approved appropriations, the Board may decide to re-allocate funds after six months.
9. State law is followed when preparing and adopting the tax levy including:
 - At least twenty (20) days prior to adopting the Tax Levy Ordinance, the Board must meet and formally determine the amount of money that it estimates will be levied. This determination must be formalized in a resolution, which it must adopt.
 - An ordinance must be passed to levy all general taxes upon the taxable property within the District.
 - The Tax Limitation Law (tax cap legislation) limits the total levy from exceeding 105% of the prior year levy or the Consumer Price Index (whichever is lower). The Special Recreation and Debt Service Funds are excluded from this limitation.
 - As also required by the Truth in Taxation Law, the District must hold a public hearing if the total levy exceeds 105% of the prior year levy. The hearing cannot be held on the same day that the Board holds the proposed budget and appropriation ordinance hearing. The hearing requires publication of a notice of the time, date and place of the hearing. It must be published in a paper of local circulation, not more than fourteen (14) days nor less than seven (7) days prior to the meeting. It must be no less than 1/8th page in size; the smallest type used in the notice must be 12 point; it must be surrounded by a black border no less than one-quarter inch wide; and the notice must not be published in the legal notice or classified advertisement sections of the newspaper. There is also specific required language for the advertisement in the Act.
 - A certified copy of the Tax Levy Ordinance must be filed with the DuPage and Cook County Clerks no later than the last Tuesday in December of each year.
10. The Park District may accumulate funds for the purpose of building repairs and improvements. Additionally, it may annually levy taxes for such purposes as are not met by the funds available in current or projected Budget and Appropriation Ordinance. These levies must fall within the procedures and limitations as set forth in the Illinois Revised Statutes (70ILCS 5-1).

Revenue Policies

1. The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support diversified, year-round quality parks and recreation experiences. Other sources of revenue may include, but are not limited to, user and membership fees, retail sales, interest income, grants, contractual receipts, sponsorships, donations, and enterprise projects.
2. The District proposes program fees and taxes that exceed general operating expense each year to generate a surplus for emergency reserves and future capital projects.
3. The District will estimate annual revenues on an objective, reasonable, and conservative basis. Revenues will be estimated based on a historical trend analysis. Staff conduct an in-depth analysis of most revenues annually including customer needs, cost to provide the service, market conditions, target markets, trends, climate impact and facility availability.
4. One-time revenues will not be used to support operating expenditures, except in emergency situations.
5. Special pricing strategies are developed to increase revenue (i.e. differential fees for different types of programs or time of the year, group discounts or discounts due to repeat business or for multiple family members).
6. Enterprise facilities and programs must generate revenue that exceeds the direct operational cost of the program/facility and show a minimum profit of 15% without utilizing tax revenue.
7. Since non-residents do not support the District through taxes, non-residents pay an additional fee (fair-share) of no less than 10% to assist with paying for overhead, facility maintenance, and program development expenses covered by taxes.

8. Budgeted revenues should be at least 60% derived from non-tax revenue sources.
9. The District will refinance outstanding debt whenever economically feasible.

Expenditure Policies

1. With respect to the actual, ongoing condition of the District's financial health, the Executive Director may not cause or allow the development of fiscal jeopardy or loss of allocation integrity with the Board's goals.
2. The Board and staff cannot indebt the organization beyond normal accruals and accounts payables.
3. The Board and staff cannot allow cash to drop below the amount needed to settle payroll and debts in a timely manner.
4. The Board and staff cannot expend more funds than have been made available in the fiscal year to date unless the debt guideline in number 3 above is met.
5. The District must make prompt payment of purchases as provided by the Local Government Prompt Payment Act of Illinois.

Fund Balance Policies

The Board's Fund Balance Policy sets minimum ending fund balances for some governmental funds to ensure financial stability, cash flow, and the assurance that the District will be able to continue to plan for contingencies with fiscal strength. The District considers the predictability of its revenues and expenses and the potential exposure for significant one-time outlays. An annual review of the Fund Balance levels will take place during the budget process and a formal review of the policy will be conducted every three years to ensure target levels are appropriate.

The Fund Balance targets are as follows:

General Fund – Unrestricted fund balance in this fund should represent a minimum of 25% of the annual operating budgeted expenditures.

Special Revenue Funds – The fund balance amount (restricted and/or committed) should represent a minimum level of 10% of annual operating budgeted expenditures.

Cash and Investment Reserve Policies

First-tier cash and investment targets: To meet cash flow obligations and reduce susceptibility to emergency or unanticipated expenditures or revenue shortfalls, the Budget must meet the Board's first-tier cash and investment reserve targets by providing for cash and investments of not less than the percents established for each of the major funds/departments. The targets vary as they reflect the unique nature of the cash flows of each of the funds and departments. A cash flow analysis should be conducted annually for all funds and an evaluation of all the cash and investment targets conducted every three years for all funds.

The reserve targets established are as follows:

General Fund (35% of expenses) - Since its inflows are primarily tax receipts that are not received until the second and third quarters of the fiscal year, the cash and investments goal is intended to allow for the District to cover its expenditures until taxes are received.

Recreation Fund (10% of expenses) - The revenues for this fund are tax receipts and program revenues. The program revenues provide sufficient cash flow to use a 10% target for this fund.

IMRF (30% of expenses) and FICA and Audit Departments (50% of expenses) - The primary source of cash for these Departments is taxes so the year-end cash and investments goal covers the budgeted expenditures until taxes are received.

Liability Department (10% of expenses) - The primary source of cash for this Department is taxes and the primary outflow for this fund is the payment of Park District Risk Management Agency membership dues. Since the dues payment is scheduled to coordinate with tax receipts, the year-end cash and investment target is 10%.

Special Recreation Association Department (25% of expenses) - The primary source of revenue for this Department is taxes, but its cash outflows do not match the timing of tax receipts. Most of expenditures occur from January through September so 25% is the appropriate target for cash and investments.

Museum Department (15% of expenses) - The primary source of revenue for this Department is taxes, but its cash outflows do not match the timing of tax receipts. The largest expenditure is in mid-September (rent payment to the Elmhurst Art Museum) and spending is lower in the summer months, therefore, a target of 15% is sufficient for this Fund.

Enterprise Services Fund (15% of expenses) - The Enterprise Services Fund derives its cash flow from operations. Cash flow in April and June must be managed carefully since tennis moves outdoors. This fund has a two-tiered cash and investment goal. The first requirement is for a \$1,200,000 level established for emergency capital needs. The second cash and investment level is for 15% of budgeted expenditures of the current year.

Several funds/departments do not have established targets due to the unique nature of their cash flow. Further detail follows on the specific cash flows of these funds/departments.

Paving & Lighting Department – The Paving and Lighting Department relies upon tax receipts for cash inflows. The statutory levy rate is very small. As a result, this Department must accumulate funds for two to three years to build up sufficient resources for a capital project. Its cash and investment goal, therefore, varies based on the future projects being planned by the District and the level of funds accumulated for those projects.

Debt Service (bond) Fund – This fund is used only to service debt so revenues are budgeted to match debt schedules and any fees. Therefore, the District does not need to establish a separate cash and investment target for this fund.

Capital Improvement Fund – The Capital Improvement Fund is used exclusively for capital projects. It relies upon transfers from other funds and any interest earned on those funds. Its cash flows are variable based upon the projects planned in that year.

Sugar Creek Golf Course Fund – This Fund derives its cash flow from operations so its cash and investments goal is determined by estimated operational and capital needs including an unreserved balance of \$300,000 to cover emergency capital needs.

If, at the end of the fiscal year, cash and investments fall below the targets described in this section, the Executive Director must include a plan for expenditure reductions and/or revenue increases. After reviewing the Executive Director's plan, the Board will take the appropriate action necessary to restore cash and investments to acceptable levels.

Second tier cash and investment targets - If the first tier targets are achieved as described above, the budget must provide the surplus funds necessary to implement the Capital Improvement Plan (current or future projects) or fund future debt. To determine the amount of surplus funds needed to meet future capital and debt obligations, the Executive Director shall prepare a five-year funding projection annually.

Excess reserve over targets - If cash and investments are greater than the first and second tier targets at the end of any fiscal year, the excess may be used in one or in a combination of the following ways:

- One-time expenditures that do not increase recurring operating costs.
- Start-up expenditures for new programs undertaken mid-year.

Capital Improvement Policies

1. The District shall maintain a Capital Improvement Plan and capital improvements will be made in accordance with that plan. The Plan should be updated annually.
2. As part of the development of the Capital Improvement Plan, the condition of the District's infrastructure will be evaluated to appropriately prioritize and schedule maintenance and replacement.
3. The Capital Improvement Plan will be developed using a team approach and prior to completing the operating budget to ensure adequate resources are available to fund all the projects in the Plan.
4. Projects are evaluated using the following criteria:
 - Eliminates a threat to personal and public safety
 - Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation or court order)
 - Advances the implementation of the Strategic or Comprehensive Action Plans
 - Satisfies or meets a legal requirement, liability, or mandate that can be addressed in future years of the Capital Plan (law, regulation or court order)
 - Improves the positive impact on the environment and reduces carbon footprint
 - Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/ return on investment
 - Reduces future maintenance or operating costs
 - Leverages available private or local, state or federal government funds
 - Generates net revenue that will exceed the direct operational cost of facility and create a profit without using tax revenue
 - Provides new or expanded level of service
 - Promotes intergovernmental cooperation and other partnership opportunities
 - Improves the way the District operates resulting in increased productivity and efficiency (i.e. raise quality, save labor time, improve service, enhance communication, maximize layout of space, enhance technology)
5. The corresponding year of the Capital Improvement Plan will be incorporated into the annual budget as the Capital Budget. Projects slated for subsequent years are approved on a planning basis only.
6. The District defines a capital project as having a relatively high monetary value (at least \$5,000 for operating equipment and machinery and at least \$25,000 for land acquisition and improvements), a long useful life (at least five years), and results in the creation of a fixed asset or the revitalization of a fixed asset.
7. Funding for the Capital Improvement Plan includes accumulated budget surpluses in the form of fund balances, user fees, grants plus debt management.

Debt Policies

1. The District will confine long-term borrowing to capital improvements or one-time obligations that cannot be financed from current revenues or reserves.
2. Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the improvement or 25 years.
3. The District will maintain good communications with bond rating agencies regarding its financial condition.
4. The aggregate indebtedness of the District cannot exceed 2.875% of the value of the taxable property (EAV) and .575% of taxable property is the non-referendum legal debt limit.
5. Based on state law, the District cannot issue more than \$1.04 million in non-referendum General Obligation Bond debt annually with a yearly increase based on the Consumer Price Index.
6. The District will not consider long-term debt that, through its issuance, would cause the District's bond rating to be lowered.
7. The District retains external bond counsel for all debt issuances to ensure compliance with applicable federal and state tax and other laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.
8. The District will retain an external financial advisor to be utilized in selected debt issuances.

Cash Management (Investments)

1. An investment policy has been adopted by the Board, which provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled cash.
2. All funds must be invested or held in secure instruments that are both (a) allowed by state law AND (b) insured by either an agency of the federal government, collateralized by the holding institution, or judged to be safe by Illinois Park District Liquid Asset Fund (IPDLAF) or any successor group which guides investments for a consortium of park districts or other municipal governments.
3. The District's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the District to invest funds to the fullest extent possible. The District attempts to match funds to projected disbursements.
4. Criteria for selecting investments and the order of priority are: safety, liquidity, and yield.

Capital Asset

1. The District has a capital assets policy that includes guidelines for identifying, recording, depreciating and retiring capital assets.
2. All assets must be insured against theft and casualty losses to at least 80% replacement value and against liability losses to Board members, staff, or the organization itself to beyond the minimally acceptable prudent level.
3. A comprehensive evaluation of District assets must be performed every five to seven years.
4. The District capitalizes all assets that are projected to last more than one year and cost more than \$5,000 for machinery equipment and \$25,000 for land, land improvements, buildings, and infrastructure.
5. Estimated useful life of the various categories of assets has been established.
6. Assets subject to depreciation will be depreciated using a straight-line method. The cost of the asset will be written off evenly over the useful life of the asset beginning in the month that the asset was purchased or put in service.
7. This policy is intended to address those capital assets that must be tracked for external financial reporting purposes. There are other assets that do not need to be included in the external financial reports due to their relatively low value. However, Departments are expected to exert appropriate control on them.

Financial Reporting Policies

1. All funds must be received, processed, or disbursed under controls sufficient to meet the Board-appointed auditor's standards.
2. As required by law, the District conducts an annual audit of all funds, property, and financial practices by an independent certified public accounting firm.
3. The audit is conducted according to Generally Accepted Auditing Standards (GAAS).
4. The audit is made available for public inspection and filed with the DuPage and Cook County Clerks.
5. As required by law, a supplemental financial report with a copy of the audit is completed and filed with the Comptroller of the State of Illinois within six months following the close of each fiscal year.
6. The District's Treasurer must prepare and file with the County Clerk a financial report at the end of the fiscal year as required in the Public Funds Statement Publication Act.
7. A public newspaper notice is required stating Audit and financial report is available for public inspection disclosing address and hours of availability.

Fund Structure

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). Revenues are primarily provided by the annual property tax levy. The District uses the following governmental funds: General, Recreation, Debt Service, and Capital Improvements.

- *General Fund:* is used to account for all activities of the general government not accounted for in some other fund including park services, facility maintenance and administration. The General Fund is the principal operating fund of the District. It has four Departments presented in separate reports and defined below.
 - *Illinois Municipal Retirement Fund:* The IMRF Department accounts for the activities resulting from the District's participation in IMRF. Revenues are provided by a specific annual property tax levy that produces a sufficient amount to pay contributions to the fund on behalf of District employees. Payments to IMRF and receipt of property taxes are the major activities in this Department.
 - *FICA:* The Park District's Social Security contributions and activities are accounted for in this Department. Financing is provided by a specific annual property tax levy that produces a sufficient amount to pay the District's contribution to Social Security based on payroll. Transactions recorded include property taxes received and Social Security payments.
 - *Liability Insurance:* This Department records the District's business insurance and risk management activities, currently provided through membership to the Park District Risk Management Agency. Financing is provided from the annual property tax levy.
 - *Audit:* This Department accounts for expenditures related to the District's annual financial audit. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.
- *Recreation Fund:* This fund is used to account for the operations of recreation services including sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics. According to Article 5-2 of the Park District Code, a Park District may levy and collect an annual tax for the purpose of planning, establishing and maintaining recreational programs and that tax shall be levied and collected in like manner as the general taxes for the District (statutory rate limit is .075). Financing is primarily provided from fees and charges for programs and activities and the annual property tax levy. The Recreation Fund has two Departments presented in separate reports (also special revenue funds) and described below.
 - *Museum:* This Department accounts for revenues and expenditures related to the operation of the Wilder Museum/Conservatory and all utility and non-enterprise hospitality rental, meeting and community event expenses at the Wilder Mansion. According to 70 ILCS, Pars. 1290/1 and

1290/2, a Board of Park Commissioners, having control of a public park or parks within which there shall be maintained any aquarium or any museum or museums of art, industry, science, or natural or other history may levy and collect an annual tax for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquarium and museum or museums and the buildings and grounds thereof (statutory rate limit is .07). Financing is provided primarily from the annual property tax levy and program fees.

- *Special Recreation Association:* This Department accounts for revenues and expenditures related to the provision of recreation services for individuals with disabilities including membership in the Gateway Special Recreation Association. According to Article 5-8 of the Park District Code, a district that is party to a joint agreement to provide recreational programs for the handicapped under Section 8-10b of the Code may levy and collect an annual tax for the purpose of funding the District's share of the expenses of providing these programs under that joint agreement (statutory rate limit is .04 and is not part of the tax cap). Financing is primarily provided from the annual property tax levy and program and transportation fees.
- *Debt Service Fund:* The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest and other costs related to bonds. Beginning in 2003, the District collapsed all of the separate debt funds into one debt service fund with unique accounts for each debt issue.
- *Capital Improvement Fund:* This fund accounts for all capital improvements not specifically accounted for in other funds. Transactions are capital improvements including park redevelopment. Prior to 2002, the District had a separate fund, the People for Elmhurst Parks Fund (PEP) that provided "seed money" for special projects and generated its revenue primarily through donations. However, at the end of 2001, all of the cash and investments of this fund were transferred to the Capital Improvement Fund where they are restricted for capital projects. The Capital Improvement Fund has one Department presented in a separate report and described below.
- *Paving and Lighting:* This Department is used to account for revenues and expenditures related to the planning, construction and maintaining of streets, roadways and other paved areas and the lighting thereof within the parks maintained within the District. The District is authorized, under section 5-6 of the Illinois Park District Code, to levy and collect annually a tax not-to-exceed .005% of the value, as equalized or assessed by the Department of Revenue, of all taxable property in the District, for the purpose of constructing, maintaining, and lighting streets and roadways within the parks and playgrounds maintained by the District. Financing is provided from the annual property tax levy.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds) or to other departments within the District (internal service). Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. User charges are intended to cover the costs of these operations. Internal Service funds are used to account for the financing of goods or services provided by one department to the other departments of the governmental unit on a cost-reimbursement basis. The chief aim of an internal service fund is cost reimbursement.

Enterprise Funds

- *Enterprise Services Fund:* This fund is used to account for the operation of the Courts Plus Fitness Facility and other entrepreneurial businesses of the District (i.e. Wilder Mansion, outdoor weddings).
- *Early Bond Repayment:* The Early Bond Repayment Fund was initially established in 1993 to account for the accumulation of sufficient resources for the possible early retirement of the 1992 Installment Contract Certificate. In 1999, the Board voted to designate the use of these funds for various capital projects beginning in 2002. Since the dollars that provided the "funding" for this fund were initially

from the Courts Plus Fund (a proprietary fund now titled the “Enterprise Services Fund”), this Board action resulted in this Fund becoming a proprietary fund, rather than a debt service fund. For internal tracking and in budgets, this fund is displayed as a separate enterprise fund. In 2005, State grant funds of \$1,050,000 were received, recorded and invested in this Fund. To finance the installation of synthetic turf athletic fields at Berens Park (for \$1 million), a portion of the 2006 \$7.5 million General Obligation Limited Tax Bond sale was pledged towards this project. The portion of the debt payment in 2008 and in future years for this project (\$75,715 annually) will be transferred from this Fund to the Debt Service Fund.

- *Sugar Creek Golf Course:* This fund is used to account for the operation of the Sugar Creek Golf Course.

Internal Service Fund

- *Management Information System Fund:* This fund accounts for the information technology operations for the District. It is the intent of the District to reimburse the expenses of the fund and it is not the intent to have a fund balance.

THIS PAGE INTENTIONALLY LEFT BLANK

2015 BUDGET: FUND SUMMARY

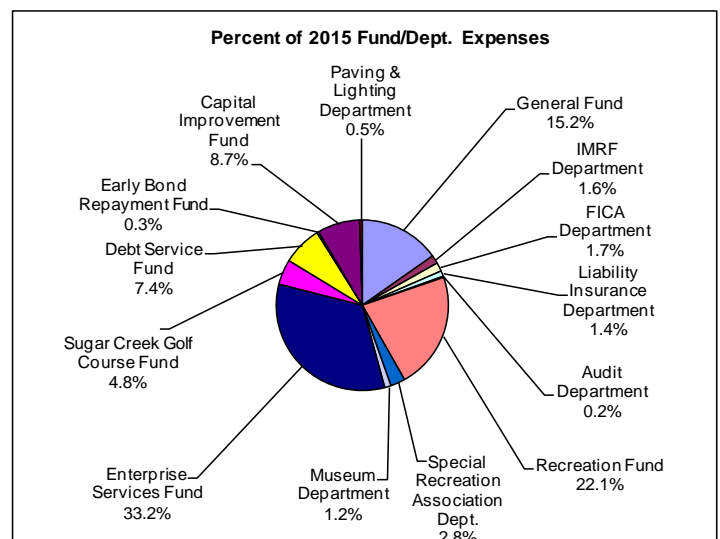
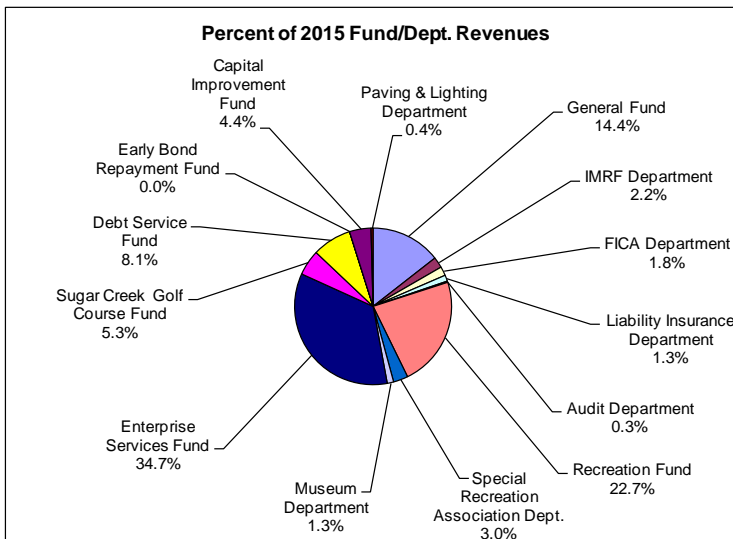


The Fund Summary section provides an analysis of revenue and expenditure trends by fund and department. It is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds/departments in the 2015 Budget.

The *2015 Budget Summary by Fund* chart below provides an overview of total 2015 budgeted revenues and expenses by fund and department. The third column provides the difference of revenues minus expenditures (operating net), the fourth column provides the amount of spending down of reserves in Funds and Departments (recorded as revenue in previous budgets and accumulated over the cash and investment target for each Fund/Department), the fifth column includes operating expenditures plus the amount being spent down in each fund, and the last column provides the difference between revenues and total expenditures (net) in each fund and department in the 2015 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

2015 Budget Summary by Fund

	Operating Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	2,956,718	2,955,433	1,285	435,000	3,390,433	(433,715)
IMRF Department	456,445	352,074	104,371	0	352,074	104,371
FICA Department	379,133	369,458	9,675	0	369,458	9,675
Liability Insurance Department	258,757	237,136	21,621	0	237,136	21,621
Audit Department	53,289	48,116	5,173	0	48,116	5,173
Recreation Fund	4,659,851	4,658,312	1,539	285,000	4,943,312	(283,461)
Special Recreation Association Dept.	618,669	614,355	4,314	0	614,355	4,314
Museum Department	271,642	268,151	3,491	0	268,151	3,491
Enterprise Services Fund	7,107,820	7,057,069	50,751	350,000	7,407,069	(299,249)
Sugar Creek Golf Course Fund	1,081,562	1,066,902	14,660	0	1,066,902	14,660
Total Operating	17,843,886	17,627,006	216,880	1,070,000	18,697,006	(853,120)
Debt Service Fund	1,655,491	1,652,941	2,550	0	1,652,941	2,550
Early Bond Repayment Fund	0	0	0	75,715	75,715	(75,715)
Capital Improvement Fund	907,277	894,527	12,750	885,756	1,780,283	(873,006)
Paving & Lighting Department	87,537	78,780	8,757	34,281	113,061	(25,524)
Total Debt and Capital	2,650,305	2,626,248	24,057	995,752	3,622,000	(971,695)
Total	20,494,191	20,253,254	240,937	2,065,752	22,319,006	(1,824,815)



The *Four-year Summary by Fund* chart provides comparisons of 2012 actual, 2013 actual, 2014 approved budget and 2015 projected budget revenues and expenditures by fund/department. The chart illustrates the amount and percent change of revenues and expenditures for the 2014 approved budget and 2015 projected budget by fund/department. Revenues are projected to increase by 17.9% (\$3,114,333) and expenditures by 25.7% (\$4,562,435) to adjust for 2014 trends and increased capital project expenses and related transfers in 2015.

Four-year Summary by Fund (2012 Actual, 2013 Actual, 2014 Budget and 2015 Budget)

Revenues						
Fund/Department	Actual 2012	Actual 2013	Budget 2014	Budget 2015	2014 vs. 2015	% Change 14 vs. 15
General Fund	3,250,876	3,348,937	3,006,491	2,956,718	(49,773)	-1.7%
IMRF Department	351,249	401,904	370,945	456,445	85,500	23.0%
FICA Department	342,434	345,420	369,169	379,133	9,964	2.7%
Liability Insurance Department	258,007	239,812	244,789	258,757	13,968	5.7%
Audit Department	48,438	47,720	47,572	53,289	5,717	12.0%
Recreation Fund	4,372,082	4,566,469	4,765,112	4,659,851	(105,261)	-2.2%
Special Recreation Assoc. Dept.	606,028	604,069	612,207	618,669	6,462	1.1%
Museum Department	371,812	262,164	269,516	271,642	2,126	0.8%
Enterprise Services Fund	4,214,946	4,728,013	4,423,374	7,107,820	2,684,446	60.7%
Sugar Creek Golf Course Fund	1,009,501	952,163	1,068,421	1,081,562	13,141	1.2%
Total Operating Budget	14,825,373	15,496,671	15,177,596	17,843,886	2,666,290	17.6%
Debt Service Fund	5,253,236	1,626,453	1,635,177	1,655,491	20,314	1.2%
Early Bond Repayment Fund	2,755	1,144	-	-	-	0.0%
Capital Improvement Fund	2,335,811	3,832,355	477,573	907,277	429,704	90.0%
Paving & Lighting Department	86,408	87,851	89,512	87,537	(1,975)	-2.2%
Total Budget	22,503,583	21,044,474	17,379,858	20,494,191	3,114,333	17.9%

Expenditures						
Fund/Department	Actual 2012	Actual 2013	Budget 2014	Budget 2015	2014 vs. 2015	% Change 14 vs. 15
General Fund	3,011,229	3,462,186	3,073,924	3,390,433	316,509	10.3%
IMRF Department	450,912	348,997	365,208	352,074	(13,134)	-3.6%
FICA Department	318,066	324,020	364,483	369,458	4,975	1.4%
Liability Insurance Department	217,520	214,335	243,643	237,136	(6,507)	-2.7%
Audit Department	46,577	43,994	46,411	48,116	1,705	3.7%
Recreation Fund	4,077,329	4,917,013	4,831,968	4,943,312	111,344	2.3%
Special Recreation Assoc. Dept.	594,532	607,000	421,120	614,355	193,235	45.9%
Museum Department	345,671	444,577	267,013	268,151	1,138	0.4%
Enterprise Services Fund	4,801,049	4,860,181	4,335,084	7,407,069	3,071,985	70.9%
Sugar Creek Golf Course Fund	1,057,263	947,402	1,055,031	1,066,902	11,871	1.1%
Total Operating Budget	14,920,148	16,169,705	15,003,885	18,697,006	3,693,121	24.6%
Debt Service Fund	5,335,384	1,608,801	1,632,148	1,652,941	20,793	1.3%
Early Bond Repayment Fund	76,087	76,057	75,715	75,715	-	0.0%
Capital Improvement Fund	2,169,648	2,822,585	956,823	1,780,283	823,460	86.1%
Paving & Lighting Department	93,111	81,681	88,000	113,061	25,061	28.5%
Total Budget	22,594,378	20,758,829	17,756,571	22,319,006	4,562,435	25.7%
Net	(90,795)	285,645	(376,713)	(1,824,815)	(1,448,102)	384.4%

The next part of the Fund Summary section provides an overview of the District's basis of accounting and budgeting (fund accounting) and the two fund groups (Government and Proprietary) along with an organizational chart to illustrate the relationship between and overall structure of the District's funds/departments. The detailed analysis of revenue and expense trends for each Fund Department follows the overview.

Basis of Presentations – Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The District uses "funds" to report on its financial position and the results of its operations. A fund is a separate accounting entity with a self-balancing set of accounts that are comprised of assets, liabilities, fund balance/net assets, revenue, and expenditures or expenses. Resources are allocated to, and accounted for, in individual funds based on the purposes for which the funds are to be spent and the means by which spending activities are controlled.

Funds in the Elmhurst Park District Budget are classified into two types, governmental and proprietary, and each type is divided into separate "fund types." To meet GASB 34 (Government Accounting Standards Board) requirements, funds are organized by the Department categories (i.e. General Government Purposes). For example, the IMRF, FICA, Liability, and Audit Funds are presented together with the General Fund as Departments of that Fund, but in separate reports in the budget document. State law, however, requires that the District shows each Fund/Department separately in the Budget and Appropriations Ordinance.

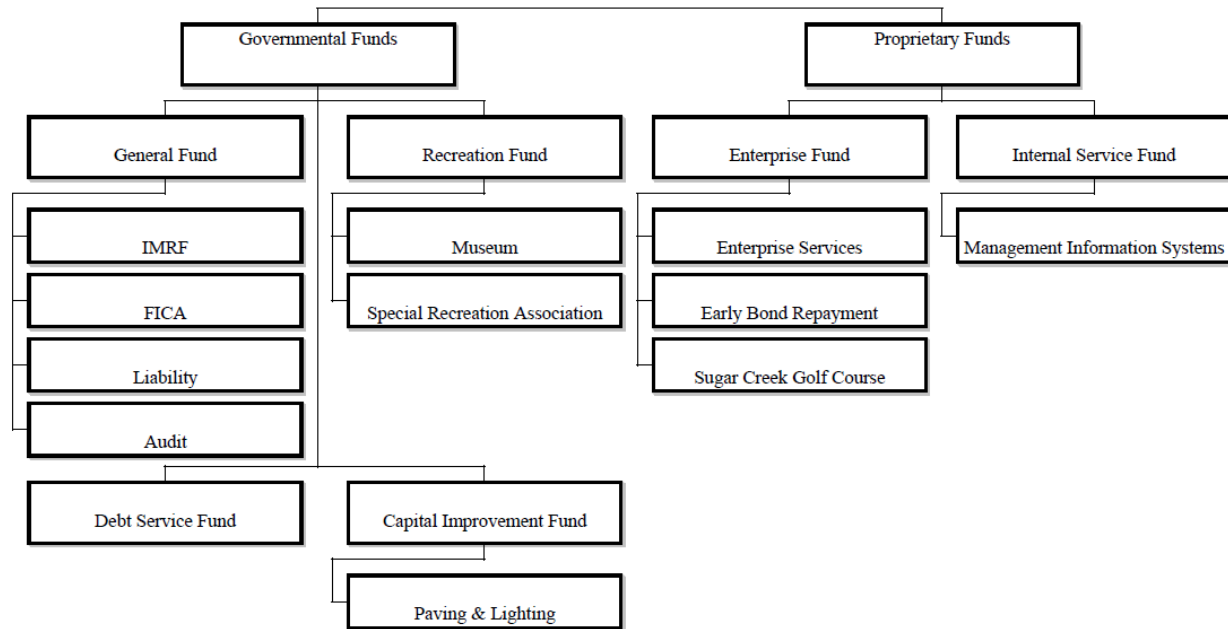
Annual budget appropriations are adopted for the general, special revenue, debt service, capital projects, enterprise, and internal service funds and are calculated on a cash basis of accounting. All annual budgets and appropriations lapse at fiscal year end and are appropriated 20% higher than projected budget expenditures.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). Revenues are primarily provided by the annual property tax levy. The District uses the following governmental funds: General, Recreation, Debt Service, and Capital Improvements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds) or to other departments within the District (internal service). Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. User charges are intended to cover the costs of these operations. Proprietary Funds include Enterprise Services, Early Bond Repayment, and Sugar Creek Golf Course. Internal Service funds are used to account for the financing of goods or services provided by one department to the other departments of the governmental unit on a cost-reimbursement basis. The Management Information Systems Fund is an internal service fund.

For a detailed description of the District's fund structure and the purpose of each fund, see pages 51-3.

Elmhurst Park District Fund Organization Chart



Matrix of Fund/Department Distribution of Expenses by Function

Function	General Fund	IMRF Dept.	FICA Dept.	Liability Dept.	Audit Dept.	Recreation Fund	SRA Dept.	Museum Dept.	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund	Paving and Lighting Dept.
Park Board/Administration	X	X	X	X	X	X	X		X					
Marketing and Communications	X	X	X			X	X	X	X					
Finance and Human Resources	X	X	X	X	X	X	X	X	X	X				
Information Technology	X					X			X					
Parks	X	X	X			X		X	X					X
Facilities	X	X	X			X			X					
Recreation		X	X			X	X	X						
Enterprise Services								X	X					
Sugar Creek Golf Course										X				
Capital/Transfers/Debt	X					X	X	X	X	X	X	X	X	X

This chart illustrates the relationship between the functional units and funds and departments in the aggregate (in which funds/departments expenses are recorded for each functional unit). For a detailed chart of 2015 Function Expenditures by Fund and Department see pages 15-6.

GENERAL FUND

Purpose
The General Fund is the principal operating fund of the District.

Type of Fund
Governmental

Departments
Illinois Municipal Retirement Fund (IMRF), FICA, Liability and Audit

Revenues include
Taxes, advertising, donations, sponsorship, rentals (athletic field user fees), merchandise sales (brick pavers, tree memorials), and interest income.

Expenses include
...a majority of the administrative and park functions and a portion of the facility, marketing and finance/human resources functions.

For 2015, General Fund revenues are projected to decrease by 1.7% over the 2014 budget (\$49,773) and expenses are projected to increase by 10.3% (\$316,509). Overall, the General Fund exhibits a net deficit of \$433,715 due to the spending down of cash and investment reserves for capital projects (\$295,027) and to cover operating expenses with the higher tax revenues received in 2014 than what was the levied and budgeted (\$139,973) offset by a net projected operating budget surplus of \$1,285 (revenues minus expenses without the spend down of cash and investments) to replenish future reserves (see 2015 Budget Summary by Fund chart on page 9).

Revenues: The decrease in General Fund revenue of 1.7% as compared to the 2014 Budget is primarily due to adjusting 2015 Property **Tax** revenue estimates (\$51,551) to reflect declines in the Equalized Assessed Valuation of Property (EAV) and meet the statutory rate limit offset with an increase in the Corporate Replacement **Tax** (\$16,883) based on higher actual tax revenues than budgeted the previous three years. Other decreases include athletic field **Rental** revenue (\$19,334) based on less field rentals (mainly ball diamonds) and lower adult softball participation and **Interest** (\$1,000) due to low interest rates the past four years.

These decreases are offset by increases in **Advertising** revenue by \$3,000 due to higher advertising sales in the program brochure and brick paver **Merchandise Sales** revenue by \$1,500 based on actual sales.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
General Fund Revenues						
Taxes	3,023,615	3,096,519	2,798,403	2,763,736	(34,667)	-1.2%
Donations, Advertising, Scholarships	2,808	16,052	14,000	17,000	3,000	21.4%
Grants	-	1,178	-	-	-	-
Program Fees	2,658	382	-	-	-	-
Rentals, Leases	176,172	162,019	172,828	154,222	(18,606)	-10.8%
Passes, Memberships, Daily Uses	-	-	-	-	-	-
Merchandise Sales	15,950	25,699	14,260	15,760	1,500	10.5%
Transfers	-	-	-	-	-	-
Bond, Insurance Proceeds	19,732	37,502	-	-	-	-
Interest	9,941	9,586	7,000	6,000	(1,000)	-14.3%
Total Revenues	3,250,876	3,348,937	3,006,491	2,956,718	(49,773)	-1.7%
	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
General Fund Expenses						
Salaries & Wages	1,496,164	1,524,584	1,549,747	1,562,213	12,466	0.8%
Contractual Services	793,539	814,093	896,316	997,552	101,236	11.3%
Repairs	23,854	27,342	40,330	26,760	(13,570)	-33.6%
Supplies	465,494	463,546	501,695	504,131	2,436	0.5%
Capital	-	-	-	-	-	-
Transfers/Debt	232,178	632,621	85,836	299,777	213,941	249.2%
Total Expenses	3,011,229	3,462,186	3,073,924	3,390,433	316,509	10.3%
Net	239,647	(113,249)	(67,433)	(433,715)	(366,282)	543.2%

Expenses: As compared to the 2014 Budget, expenses are increasing by 10.3% due mainly to increases in **Transfers** (\$213,941) to the Capital Improvement Fund as a higher amount of reserves is planned to be used to fund capital projects in 2015 (\$295,027) as compared to 2014.

In the 2015 Budget, other increases in the General Fund include:

- Part-time **Wages** by \$5,400 for an Administrative Intern to assist with special projects and by \$3,432 for a part-time employee to assist with the new registration system implementation and vendor w-9 audit;
- **Contractual Services** by \$10,347 due to a projected 20% increase in Medical and 15% increase in Dental and Vision Insurance costs;
- **Contractual Services** Consulting by \$14,370 overall primarily due to the elimination of \$6,000 in professional services fees for one-time projects such as the program analysis and work analysis/staffing study offset by a \$20,000 increase to retain V3 Engineering to perform peer review and detailed stormwater modeling review for park sites under consideration for use as stormwater detention facilities (per the City of Elmhurst's request);
- **Contractual Services** due to higher projected expenses in Printing (\$9,600), Public Relations (\$3,000), Ads and Notices (\$4,220) and Postage (\$10,850) to reach the Community effectively and regularly by promoting news and events, creating and distributing a new board/District community communication device and enhancing the commitment to transparency and customer outreach;
- **Contractual Services** Postage is also rising by \$1,025 based on 2013 actual postage usage and to reflect the U.S. Post Office's increase;
- **Contractual Services** Contract Services expenses are projected to rise by \$7,000 due to an increased removal of dead trees and those infected with Emerald Ash Borer;
- **Contractual Services** Internet Connectivity expenses are increasing by \$14,859 mainly due to the WAN (wide area network) infrastructure upgrade, which needs to be completed to meet the new registration system's bandwidth requirements and the greater bandwidth speeds of fiber and hybrid-fiber coax cost more than the T1 circuits the District has utilized the past decade;
- **Contractual Services** natural gas utility expenses of \$5,000 and water and sewer expenses of \$6,700 offset by a decrease in electric utility expenses of \$5,000 based on the prior two-year actual and projected 2014 expenses;
- Equipment and Furniture **Supplies** by \$5,675 to replace old equipment (aerator and vacuum shredder) thus resulting in improved efficiencies and park maintenance practices; and
- Fuel (in **Supplies**) by \$10,144 based on a three-year average of consumption, which has been consistent; however, the volatility of fuel prices affects the projection.

These increases are offset with the following decreases in the General Fund as described below:

- **Wages** by \$112,591 due to eliminating a vacant full-time Accounting Clerk position and new hires earning less wages than their predecessors offset by the proposed 3% merit increase for full-time staff of \$40,484 for a net decrease of \$72,107;
- Operations staff **Wages** by \$8,180 due to the recent trend of fewer experienced applicants for seasonal positions and the lower hourly wage for applicants with little or no work experience. The reduction in wages for seasonal employees will not affect maintenance operations standards;
- **Repairs** by \$1,500 due to a decrease in Vehicle Parts expenses based on the four-year average of actual spending. The District's newer, updated fleet of vehicles is more reliable, reducing the need for vehicle part repairs and replacement;
- **Repairs** by \$12,000 due to the completion of projects in 2014 such as painting and repairing The Depot's wood exterior (\$6,000) and upgrade the interior lighting at The Abbey;
- Equipment and Furniture **Supplies** by \$5,500 due primarily to the one-time purchase of a new higher-capacity paper shredder in 2014 (\$3,000) and postponing the replacement of an AED in 2015 (\$2,500) since all are in good working condition; and
- Planning Improvement Project **Supplies** by \$9,026 driven by the reduction in athletic field rental revenue that funds athletic field improvements due to decreased participation especially in adult softball leagues.

General Fund Departments

IMRF:
Accounts for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund.

Revenues include
A specific annual property tax levy that produces a sufficient amount to pay contributions to the fund on behalf of District employees.

Expenses include
The payment of retirement plan contributions.

Departments in the General Fund

IMRF: As compared to the 2014 Budget, the Illinois Municipal Retirement Fund (IMRF) Department reflects an increase of \$85,500 (23.0%) in revenue due to higher Property Tax (\$83,966) and Corporate Replacement Tax (\$1,535) revenues. The Board approved a Property Tax levy increase in this Department to cover IMRF obligations and meet its cash and investment (reserve) target.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
IMRF Department Revenues						
Taxes	349,882	401,904	370,945	456,445	85,500	23.0%
Interest	1,367	-	-	-	-	-
Total Revenues	351,249	401,904	370,945	456,445	85,500	23.0%
IMRF Department Expenses						
Contractual Services	450,912	348,997	365,208	352,074	(13,134)	-3.6%
Total Expenses	450,912	348,997	365,208	352,074	(13,134)	-3.6%
Net	(99,663)	52,907	5,737	104,371	98,634	1719.3%

IMRF expenses are limited to the payment of retirement plan contributions based on the salaries and wages of employees budgeted in the Government Funds/Departments. The employer contribution for IMRF obligations related to all salaries and wages charged to the Enterprise Funds are budgeted in the appropriate Fund (Enterprise Services and Sugar Creek Golf Course). Employees who work at least 1,000 hours annually are required by State law to participate in IMRF. As established by IMRF, employee contribution rates remain at 4.5%, while employer rates have varied as indicated below:

Year	EPD Employer Contribution Rate
2005	8.85%
2006	10.06%
2007	9.67%
2008	9.13%
2009	8.71%
2010	* 9.58%
2011	* 10.54%
2012	11.28%
2013	11.53%
2014	11.70%
2015	10.74%

* District elected optional phase-in rate as opposed to the ARC (Annual Required Contribution) rate. ARC rate was 11.34 for 2010 and 11.22 for 2011.

IMRF Department expenses are decreasing by \$13,134 (3.6%) overall due mainly to IMRF decreasing the District's contribution rate by 0.96% of wages (from 11.70% in 2014 to 10.74% in 2015) offset by the impact of the 3% merit increase for full- and part-time staff.

The IMRF Department will generate a net budget surplus (revenues over expenses) of \$104,371 to replenish reserves. In all funds/departments that IMRF is budgeted, the overall impact to the 2015 Budget as compared to 2014 is a decrease of \$21,468 due to the 3% merit increase for full- and part-time staff (\$11,566) and the rate decrease (\$8,829).

**General Fund
Departments**

FICA:

Accounts for the District's Social Security contributions and activities.

**Revenues
include**

A specific annual property tax levy that produces a sufficient amount to pay the District's contributions to Social Security based on payroll.

**Expenses
include**

Social Security payments.

FICA: As compared to the 2014 Budget, FICA Department revenues (Property **Taxes**) are increasing by 2.7% (\$9,964) to cover 2015 expenses, which are increasing by 1.4% (\$4,975) due to the 3% merit increase for full- and part-time employees. This Department will have a net budget surplus of \$9,675 (revenues minus expenses) for reserves.

FICA contributions for Social Security are 7.65% of salaries and wages, representing 6.20% for Old Age, Survivors and Disability Insurance (OASDI), and 1.45% for Medicare. FICA expenses related to the salaries and wages charged to the Enterprise Funds are budgeted in the appropriate Enterprise Fund rather than this Department.

In all funds in which FICA is budgeted (FICA Department, Enterprise Services, and Sugar Creek Golf Course), the overall impact to the 2015 Budget is an increase of \$15,129 due to the 3% merit increase for full- and part-time staff.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
FICA Department Revenues						
Taxes	340,982	345,420	369,169	379,133	9,964	2.7%
Interest	1,452	-	-	-	-	-
Total Revenues	342,434	345,420	369,169	379,133	9,964	2.7%
FICA Department Expenses						
Contractual Services	318,066	324,020	364,483	369,458	4,975	1.4%
Total Expenses	318,066	324,020	364,483	369,458	4,975	1.4%
Net	24,368	21,400	4,686	9,675	4,989	106.5%

General Fund Departments

Liability:

Records the District's business insurance and risk management activities provided by the Park District Risk Management Agency (PDRMA).

Revenues include

A specific annual property tax levy.

Expenses include

Costs related to the District's participation in an insurance and risk management program.

Audit:

Accounts for the expenditures related to the District's annual financial audit.

Revenues include

A specific annual property tax levy, the proceeds of which can only be used for this purpose.

Expenses include

Employee wages related to coordinating the audit process and consulting fees for an independent accounting firm to conduct an audit.

Liability: The Liability Department reflects an increase in Property Tax revenue of \$13,968 (5.7%) and a decrease in expenses of \$6,507 (2.7%) as compared to the 2014 Budget. This Department will generate a net budget surplus of \$21,621 for reserves (revenues minus expenses).

A decrease in insurance expenses (in **Contractual Services**) of \$7,312 is budgeted in this Department along with the Sugar Creek Golf Course Fund (\$165) and an increase in the Enterprise Services Fund (\$889). Premium allocations are based on a percentage of District salaries and wages for workers compensation insurance and a percentage of District operating expenses for the remaining insurance lines (property, liability, pollution, etc.).

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Liability Department Revenues						
Taxes	256,789	238,550	244,789	258,757	13,968	5.7%
Grants	-	467	-	-	-	-
Program Fees	1,131	762	-	-	-	-
Interest	87	33	-	-	-	-
Total Revenues	258,007	239,812	244,789	258,757	13,968	5.7%
Liability Department Expenses						
Salaries & Wages	25,978	23,034	23,026	23,999	973	4.2%
Contractual Services	191,542	191,301	217,617	210,137	(7,480)	-3.4%
Supplies	-	-	3,000	3,000	-	0.0%
Total Expenses	217,520	214,335	243,643	237,136	(6,507)	-2.7%
Net	40,487	25,477	1,146	21,621	20,475	1786.6%

Audit: As compared to the 2015 Budget, the Audit Department reflects an increase of 12.0% (\$5,717) in Property Tax revenue to cover costs and 3.7% (\$1,705) in expenses due to a projected 20% increase in Medical and 15% in Dental and Vision Insurance costs in **Contractual Services**. A portion of the wages and related insurance costs for employees who are directly involved in preparing the audit are budgeted in this Department. This Department will have a net budget surplus (revenues minus expenses) of \$5,173 for reserves.

For 2015, total audit expenses remain unchanged at \$21,651 as compared to 2014 and are budgeted in this Department (\$14,190), the Enterprise Services Fund (\$3,171) and the Sugar Creek Golf Course Fund (\$4,290).

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Audit Department Revenues						
Taxes	48,411	47,710	47,572	53,289	5,717	12.0%
Interest	27	10	-	-	-	-
Total Revenues	48,438	47,720	47,572	53,289	5,717	12.0%
Audit Department Expenses						
Salaries & Wages	31,818	28,910	28,985	28,697	(288)	-1.0%
Contractual Services	14,759	15,084	17,426	19,419	1,993	11.4%
Total Expenses	46,577	43,994	46,411	48,116	1,705	3.7%
Net	1,861	3,726	1,161	5,173	4,012	345.6%

RECREATION FUND

Purpose
 Accounts for the provision of recreational services including sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, early childhood, environmental, seniors and aquatics programs and facilities, including the Wagner Community Center, and East End and Smalley Pools.

Type of Fund
 Governmental

Departments
 Special Recreation Association (SRA) and Museum

Revenues include
 Taxes, donations, grants, scholarships, program fees, passes, daily uses, merchandise sales, rentals and interest income.

Expenses include
 Operating costs for recreation services and facilities.

As compared to the 2014 Budget, Recreation Fund revenues are decreasing by 2.2% (\$105,261) and expenses are increasing by 2.3% (\$111,344). Overall, the Recreation Fund exhibits a net deficit of \$283,461 due to the spending down of cash and investment reserves for capital projects (\$230,000) and to cover operating expenses with the higher tax revenues received in 2014 than what was the levied and budgeted (\$55,000) offset by a net projected operating budget surplus of \$1,539 (revenues minus expenses without the spend down of cash and investments) to replenish future reserves (see 2015 Budget Summary by Fund chart on page 9).

Revenue: Tax revenue decreased by 1.4% (\$19,605) due to adjusting 2015 Property Tax revenue estimates (\$26,765) to reflect declines in the Equalized Assessed Valuation of Property (EAV) and meet the statutory rate limit offset with an increase in the Corporate Replacement Tax (\$7,160) based on higher actual tax revenues than budgeted the previous three years. To maintain fiscal agility and increase non-tax revenue, programming and facility staff continue to proactively track and project revenues and adjust fees and expand programs based on demand and historical trends.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Recreation Fund Revenues						
Taxes	1,284,786	1,434,712	1,391,171	1,371,566	(19,605)	-1.4%
Donations, Ads, Scholarships	17,791	13,811	9,800	10,800	1,000	10.2%
Grants	-	-	1,100	1,100	-	0.0%
Program Fees	2,637,468	2,631,689	2,655,905	2,656,525	620	0.02%
Rentals, Leases	10,743	11,109	50,175	61,334	11,159	22.2%
Passes, Memberships, Daily Uses	417,673	401,564	506,098	470,692	(35,406)	-7.0%
Merchandise Sales	-	885	149,863	86,834	(63,029)	-42.1%
Transfers	-	58,445	-	-	-	-
Bond, Insurance Proceeds	-	11,395	-	-	-	-
Interest	3,621	2,859	1,000	1,000	-	0.0%
Total Revenues	4,372,082	4,566,469	4,765,112	4,659,851	(105,261)	-2.2%

Scholarship revenue is increasing by \$1,000 based on the anticipated donation amount in 2015 from the People for Elmhurst Parks Foundation (PEP) for the financial assistance program.

Program Fee revenue is slightly increasing overall (\$620). Specifically, program revenues are increasing in Sports and Fitness by \$15,069 due partially to higher participation in gymnastics and preschool sports offset by decreasing participation in softball, youth sports and martial arts. Cultural Arts program revenue is also increasing by \$50,717 in music, theater and dance programs based on demand.

These increases are offset by projected decreases in the following program areas:

- General Interest programs by \$28,323 due to the discontinuation of in-house nature programs and safety classes based on the program analysis outcomes;
- Early Childhood programs by \$22,847 due to the discontinuation of enrichment programs based on demand; and

- Aquatic programs by \$16,846 based on the impact of anticipated weather uncertainties and the impact on program participation. For example, the minnows swim team, swim lessons and diving lessons experienced a reduction in program participant enrollment in 2014. This decrease was attributed to inconsistent weather conditions that resulted in temperatures that were not conducive to conducting outdoor aquatic programs.

Rental revenue is increasing by 22.2% (\$11,159) as compared to the 2014 Budget primarily due to a projected increase in Indoor Facility rental revenue by \$10,550 (along with a \$600 increase in General Fund). This increase is projected based on adding a non-resident rate (\$100/hr) and raising the resident fee (\$5 for a total fee of \$90/hr) in 2015 and an anticipated increase in total number of paid rentals based on 2014 actual rentals (35 in 2014 to 43 projected for 2015).

Passes, Membership and Daily Uses revenue is decreasing by 7.0% (\$35,406) overall due to a decline in pool pass sales (\$36,657 decrease projected for 2015 based on actual sales in 2013 and 2014) offset with an increase in Pool Punch Card sales (\$3,820 based on actual sales in 2013 and 2014).

Concessions and vending **Merchandise Sales** revenue is decreasing overall by 42.1% (\$63,029) due mainly to contracting out the concessions operations for Smalley Pool and East End and Plunkett Parks in 2014, resulting in no direct revenue (a \$77,636 reduction in the 2015 Budget). However, working with a contractor provides a guaranteed license fee of \$3,000 (an increase in the 2015 Budget) thus limiting financial risk in the event of poor weather. For 2015, the impact will be limited for the customer as the vendor is planning to offer a similar menu. Special event concession sales revenue is also decreasing by 50.0% (\$1,500) due to the District selling concessions at less special events and a reduction in actual sales at events where concessions are being sold.

In 2015, the District is entering into an exclusive license agreement with new snack and beverage vendors for the District's thirteen vending locations. The new vendors will pay the District a budgeted annual commission of \$17,843 as compared to 2014 commission of \$10,300 (a 73.2% increase or \$7,543). The District chose the new vendors using a competitive Request for Proposal (RFP) process, seeking qualified beverage and snack vending vendors with competitive commissions.

Expenses: Expenses in the Fund are proposed to increase by 2.3% (\$111,344) as compared to the 2014 Budget. **Transfer** expenses to the Capital Fund are increasing by \$148,563 due to an increase in cash and investments being spent in 2015 for capital projects as compared to 2014 (\$138,563) and an additional \$10,000 in Fund income for the Wagner Community Center Office planning project.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Recreation Fund Expenses						
Salaries & Wages	2,596,551	2,667,355	3,053,229	3,065,433	12,204	0.4%
Contractual Services	1,065,029	1,022,628	1,283,956	1,260,308	(23,648)	-1.8%
Repairs	5,530	13,011	23,850	25,500	1,650	6.9%
Supplies	254,352	289,596	379,496	352,071	(27,425)	-7.2%
Capital	-	-	-	-	-	-
Transfers/Debt	155,867	924,423	91,437	240,000	148,563	162.5%
Total Expenses	4,077,329	4,917,013	4,831,968	4,943,312	111,344	2.3%
Net	294,753	(350,544)	(66,856)	(283,461)	(216,605)	324.0%

Wages are increasing only slightly overall by 0.4% (\$12,204) as compared to the 2014 Budget. **Wages** are increasing in the 2015 Budget due mainly to the reasons described below:

- Program staff **Wages** in Sports and Fitness by \$32,058 and performing arts programs by \$10,910 to accommodate for the growth in program registration in these areas;

- Overtime **Wages** by \$1,500 for full-time staff time-off and additional custodial coverage at the Wagner Community Center and The Abbey for rentals; and
- Part-time **Wages** by \$2,574 for a part-time employee to assist with the new registration system implementation and vendor w-9 audit.

The following decreases in Recreation Fund **Wages** in the 2015 Budget offset the increases described above:

- Full-time **Wages** by \$26,062 due to eliminating a full-time Accounting Clerk position and new hires earning less wages than their predecessors (\$61,172) offset by the proposed 3% merit increase for full-time staff (\$35,110);
- Program staff **Wages** in General Interest, Trips and Special Events by \$22,249 due to the cancellation of in-house nature and safety programs in this area based on the program analysis outcomes;
- Concession staff **Wages** by \$23,616 for the East End and Smalley Pools and Plunkett Park concession operations due to contracting out these businesses in 2014;
- Operations **Wages** at the Hub by \$5,832 due to the seasonal adjustment of custodial staffing weeks from 48 weeks (in 2014) to 36 weeks (in 2015) and a decrease in the hourly wage rate from \$12.80 to \$12.50;
- The Hub rental staff **Wages** by \$2,091 due to the increase of The Hub's basic room rentals with a corresponding decrease of birthday party package rentals, thereby reducing staffing expenses for a party leader (provided at birthday party rentals but not at basic rentals); and
- The Hub special event staff **Wages** by \$1,560 due to providing concessions at less District special events and lower sales revenue overall at events where concessions are being sold.

As compared to the 2014 Budget, **Contractual Services** is decreasing overall by 1.8% (\$23,648). Utility expenses are decreasing for Natural Gas (\$5,000), Electric (\$8,000) and Water and Sewer (\$1,100) based on the prior two-year actual and projected 2014 expenses. Consulting is decreasing due to the elimination of \$25,000 in professional services fees for one-time projects such as the program analysis (\$10,000) and work analysis/staffing study (\$15,000). Sports and Fitness program services is decreasing by \$29,227 due to decreases in softball, biddy and youth sports and martial arts and in early childhood program services by \$15,272 due to discontinuing Kaleidoscope programs based on diminished demand.

These decreases are offset by increases in the following **Contractual Services** expenses:

- Projected increase of 20% in Medical and 15% in Dental and Vision Insurance costs (\$25,743);
- General Interest contractual services for community and special events by \$8,034 based on demand;
- Custodial Maintenance by \$2,500 due mainly to pre-season powerwashing of the concrete pool and concession deck areas at East End Pool;
- License expenses for lifeguards by \$2,425 due to the hiring of additional lifeguarding staff to ensure coverage of all pool shifts since current hiring trends illustrate applicants are interested in working fewer hours per week;
- Printing by \$4,300 and Public Relations by \$2,200 to reach the community effectively and regularly by promoting news, programs and events and enhancing the commitment to transparency and customer outreach;
- Postage by \$1,325 based on 2013 actual postage and to reflect the U.S. Post Office's fee increase; and
- Internet Connectivity expenses (\$14,458) mainly due to the WAN (wide area network) infrastructure upgrade, which needs to be completed to meet the new registration system's bandwidth requirements and the greater bandwidth speeds of fiber and hybrid-fiber coax cost more than the T1 circuits the District has utilized the past decade.

As compared to the 2014 Budget, **Repairs** is increasing by 6.9% (\$1,650) overall. Equipment Repairs is increasing by \$3,200 to replace the filter pump impeller that has reached the end of its useful life and is essential

to the pool filtration system at East End Pool (creates the suction that draws the water from the pool into the filter). Building repairs is decreasing by \$2,250 due to one-time projects that were completed in 2014.

Supplies are decreasing by 7.2% overall (\$27,425) as compared to the 2014 Budget due to the following reasons:

- Supply and merchandise expenses by \$32,950 for the East End and Smalley Pools and Plunkett Park concession operations due to contracting out these businesses in 2014;
- The Hub rental supply expenses by \$2,500 due to the increase of The Hub basic room rentals with a corresponding decrease of birthday party package rentals, reducing related decoration and supply purchasing; and
- The Hub special event supplies by \$1,250 due to providing concessions at less District special events and lower sales revenue overall at events where concessions are sold.

These decreases are offset by an increase of \$1,912 in Uniform expenses due to the higher costs of lifeguard swimsuits and the hiring of additional lifeguarding staff to ensure coverage of all pool shifts since current hiring trends illustrate applicants interested in working fewer hours per week. Pool supply expenses are also increasing by \$2,585 to replace old backboards used for aquatic emergencies and to purchase additional life jackets to meet customer demand and PDRMA recommendations.

Recreation Fund Departments

Museum:

Accounts for District museum and arts related program and facility operations.

Revenues include

A specific annual property tax levy, donations and program fees.

Expenses include

Terms of the Elmhurst Art Museum Cooperative Agreement, Conservatory/Greenhouse operations and Wilder Mansion utilities and non-fee paying rentals.

Departments in the Recreation Fund

Museum: As compared to the 2014 Budget, Museum Department revenues are increasing by 0.8% (\$2,216) overall primarily due to higher Property Tax revenue by 1.0% (\$2,758) to fund expenses.

Museum Department expenses are increasing by 0.4% (\$1,138). The Museum Department reflects the terms of the 2011 – 2015 Cooperative Programming Agreement with the Elmhurst Art Museum, including the transition of the development and operation of all visual art programs to the Museum. Based on the Agreement, staff reduced the District's annual contribution to the Art Museum by \$10,000 with a final payment of \$10,000 budgeted in 2015 (in **Contractual Services**).

Expenses associated with holding free community events or rentals (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) at the Wilder Mansion (e.g. non-profit organizations and District meetings, trainings) are reflected in a budgeted **Transfer** to the Enterprise Services Fund (\$75,920). Transfers overall are increasing by \$15,018 (21.3%), reflecting an increase of \$5,518 in the aforementioned transfer and a \$9,500 transfer of Museum Department income to the Capital Improvement Fund for the Wilder Mansion Flooring Replacement project.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Museum Department Revenues						
Taxes	275,733	188,931	267,584	270,342	2,758	1.0%
Donations, Advertising, Scholarships	2,470	500	600	600	-	0.0%
Program Fees	93,210	72,574	1,332	700	(632)	-47.4%
Interest	399	159	-	-	-	-
Total Revenues	371,812	262,164	269,516	271,642	2,126	0.8%
Museum Department Expenses						
Salaries & Wages	80,020	77,716	93,707	94,649	942	1.0%
Contractual Services	237,319	140,633	69,041	57,574	(11,467)	-16.6%
Repairs	-	-	1,000	1,000	-	0.0%
Supplies	28,332	26,228	32,863	29,508	(3,355)	-10.2%
Capital	-	200,000	-	-	-	-
Transfers/Debt	-	-	70,402	85,420	15,018	21.3%
Total Expenses	345,671	444,577	267,013	268,151	1,138	0.4%
Net	26,141	(182,413)	2,503	3,491	988	39.5%

As compared to the 2014 Budget, **Supplies** expenses are decreasing by 10.2% (\$3,355) overall. Ground **Supplies** expenses for the Conservatory and greenhouse are decreasing by \$3,480 due to the ability to grow plants in-house again with the completion of the Conservatory and greenhouse project. Horticulture Program supply expenses are decreasing by \$1,375 based on actual supply needs for programs. These decreases are offset by an increase in Horticulture Equipment and Furniture expenses of \$1,500 to purchase an appropriately sized rain harvest tank to collect and store rainwater that is used to water the plants in and around the Conservatory as the current tanks are too small.

Overall, the Museum Department exhibits a net surplus of \$3,491 to build future reserves.

Recreation Fund Departments (cont.)

Special Recreation:
Accounts for the District's provision of special recreation services.

Revenues include
A specific annual property tax levy and transportation punch cards.

Expenses include
District's membership in the Gateway Special Recreation Association and providing inclusionary services for Elmhurst residents, including accessibility improvements.

Special Recreation Association (SRA): As compared to the 2014 Budget, revenues are increasing by 1.1% (\$6,462) due to an increase in **Property Tax** revenue to cover higher inclusion staff wages. Overall expenses in the SRA Department are increasing by 45.9% (\$193,235) mainly due to an increase in accessibility **Capital** project expenses in 2015 (\$186,000) for the East End Park Redevelopment project that was deferred in 2014 (\$200,000) total budgeted for accessibility improvements). **Wages** reflect the greater need for inclusion services in District programs (\$3,704) and the 3% merit wage increase for full-time staff (\$1,196). In **Contractual Services**, transportation expenses for persons with special needs are increasing by \$10,833 to adjust for billing errors in 2014.

Overall, the SRA Department will have a net budget surplus of \$4,314 (revenues minus expenses) to build reserves.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
SRA Department Revenues						
Taxes	604,063	603,013	611,207	617,669	6,462	1.1%
Passes, Memberships, Daily Uses	1,710	984	1,000	1,000	-	0.0%
Interest	255	72	-	-	-	-
Total Revenues	606,028	604,069	612,207	618,669	6,462	1.1%
SRA Department Expenses						
Salaries & Wages	187,147	213,979	186,125	191,765	5,640	3.0%
Contractual Services	207,927	203,844	220,695	222,290	1,595	0.7%
Supplies	321	170	300	300	-	0.0%
Capital	199,137	189,007	14,000	200,000	186,000	1328.6%
Total Expenses	594,532	607,000	421,120	614,355	193,235	45.9%
Net	11,496	(2,931)	191,087	4,314	(186,773)	-97.7%

DEBT SERVICE FUND

As compared to the 2014 Budget, revenues in this Fund exhibit an increase of 1.2% (\$20,314) overall. Property **Tax** revenue (\$27,014) is increasing based on the legally allowable increase in the Consumer Price Index (CPI). **Transfer** (\$1,700) and **Bond Proceed** (\$5,000) revenue is decreasing based on bond and interest payments in 2015 as compared to 2014. Expenses in this Fund are proposed to increase by 1.3% (\$20,793) due mainly to projected increases in the bond principal and interest payments for the Annual G.O. Bond based on the legally allowable increase in the Consumer Price Index (CPI) (\$37,200) and higher legal fees (\$1,000) offset with decreases in other outstanding bond issue payments (\$17,407). Overall, the Debt Service Fund will have a net budget surplus of \$2,550 (revenues minus expenses) for future bond payments. See page 167 for a detailed overview of debt obligations.

Purpose
Accounts for the accumulation of resources required for the repayment of debt principal and interest.

Type of Fund
Governmental

Department
N/A

Revenues include
Property taxes (levied for the purpose of repaying debt), bond proceeds, and transfers from other funds (accumulated for the purpose of repaying debt).

Expenses include
Payment of outstanding debt in that budget year.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Debt Service Fund Revenues						
Taxes	1,095,747	1,126,344	1,134,312	1,161,326	27,014	2.4%
Transfers	178,991	180,015	180,865	179,165	(1,700)	-0.9%
Bond, Insurance Proceeds	3,978,026	320,000	320,000	315,000	(5,000)	-1.6%
Interest	472	94	-	-	-	-
Total Revenues	5,253,236	1,626,453	1,635,177	1,655,491	20,314	1.2%
Debt Service Fund Expenses						
Contractual Services	35,842	4,780	5,600	6,600	1,000	17.9%
Transfers/Debt	5,299,542	1,604,021	1,626,548	1,646,341	19,793	1.2%
Total Expenses	5,335,384	1,608,801	1,632,148	1,652,941	20,793	1.3%
Net	(82,148)	17,652	3,029	2,550	(479)	-15.8%

CAPITAL IMPROVEMENT FUND

Purpose
 Accounts for the cost of capital improvements not accounted for in the Proprietary Funds (e.g. Enterprise).

Type of Fund
 Governmental

Department
 Paving and Lighting

Revenues include
 Transfers from other funds (e.g. tax revenue, cash and investments, income), grants, bond proceeds, and interest income.

Expenses include
 ...capital projects projected to cost \$5,000 or more for operating equipment and machinery or \$25,000 or more for land acquisition and improvements and not ongoing facility maintenance and repairs, which are budgeted in the appropriate Fund.

As compared to the 2014 Budget, the Capital Improvement Fund exhibits an increase of 90.1% (\$429,704) in revenues and 86.1% (\$823,460) in expenses due to higher proposed **Capital** project spending in 2015.

Capital Fund revenue reflect increases in the following revenue sources:

- **Transfers** of cash and investments and fund income from other Funds (\$372,004);
- **Bond Proceeds** (\$42,200), which is based on the amount needed to repay debt in the Debt Service Fund with the remainder dedicated toward funding capital projects
- Anticipated one-time **Donation** payment from People for Elmhurst Parks Foundation (PEP) for the Wilder Mansion Flooring Replacement Project (\$8,000); and
- Projected subdivision ordinance **Donation** payments from the City of Elmhurst in 2015 (\$7,500).

Expenses are increasing due to a higher budgeted amount for proposed 2015 capital projects (\$823,460). See page 153 for a detailed summary of the 2015 proposed capital projects and related funding sources.

Overall, the Capital Improvement Fund exhibits a net deficit of \$873,006 due to the spending down of cash and investment reserves to fund capital project expenses (\$148,000 from revenues recorded in a previous year for the Salt Creek Greenway Connector project deferred in 2014 that will be reimbursed with an Illinois Transportation Enhancement Program (ITEP) grant, \$387,500 transfer to the Enterprise Services Fund for the Courts Plus Expansion Project pending receipt of the PARC grant and \$350,256 for various capital improvements) offset with a net budget surplus of \$12,750 (revenues minus expenses without cash and investments spend down) to replenish future reserves (see 2015 Budget Summary by Fund chart on page 9).

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Capital Fund Revenues						
Donations, Advertising, Scholarships	40,250	94,147	-	15,500	15,500	-
Grants	50,000	2,140,500	-	-	-	-
Transfers	508,269	1,296,131	177,273	549,277	372,004	209.8%
Bond, Insurance Proceeds	1,736,017	300,583	299,800	342,000	42,200	14.1%
Interest	1,275	994	500	500	-	0.0%
Total Revenues	2,335,811	3,832,355	477,573	907,277	429,704	90.0%
Capital Fund Expenses						
Capital	2,120,845	2,822,585	956,823	1,780,283	823,460	86.1%
Transfers/Debt	48,803	-	-	-	-	-
Total Expenses	2,169,648	2,822,585	956,823	1,780,283	823,460	86.1%
Net	166,163	1,009,770	(479,250)	(873,006)	(393,756)	82.2%

Department in the Capital Improvement Fund

Capital Improvement Fund Department

Paving and Lighting:

Accounts for the planning, constructing and maintaining of streets, roadway and other paved areas and the lighting thereof.

Revenues include

A specific annual property tax levy, the proceeds of which can only be used for this purpose.

Expenses include

Capital projects and paving supplies.

Paving and Lighting: As compared to the 2014 Budget, Property Tax revenues are decreasing by 2.2% (\$1,975) to meet the statutory rate limit and expenses are increasing by 28.5% (\$25,061), mainly due to an increase in **Capital** project expenses. Proposed 2015 paving projects include the Berens Park Hub paths (\$55,490) and the Abbey West parking lot (east portion completed in 2011) (\$22,883). Proposed 2015 seal coating projects include the Wilder Park and Plunkett Park/Courts Plus parking lots and Eldridge Park East, Berens Park West and Conrad Fischer Park Paths (\$34,688). See page 153 for a summary of the 2015 proposed capital projects and all related funding sources.

Additionally, walk, road and lot repair **Supplies** expenses have been eliminated in the Paving and Lighting Department (\$10,000). These repair expenses will be funded in the General Fund ground supplies budget to utilize Paving and Lighting Department revenue exclusively for capital projects.

The Paving and Lighting Department exhibits a net deficit of \$25,524 due to the proposed spending down of cash and investment reserves to fund the additional \$34,281 needed to complete projects in 2015. Overall, the Paving and Lighting Department will have a net operating budget surplus of \$8,757 (revenues minus expenses) for future reserves (see 2015 Budget Summary by Fund chart on page 9).

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Paving & Lighting Fund Revenues						
Taxes	86,321	87,826	89,512	87,537	(1,975)	-2.2%
Interest	87	25	-	-	-	-
Total Revenues	86,408	87,851	89,512	87,537	(1,975)	-2.2%
Paving & Lighting Fund Expenses						
Supplies	11,930	5,057	10,000	-	(10,000)	-100.0%
Capital	81,181	76,624	78,000	113,061	35,061	45.0%
Total Expenses	93,111	81,681	88,000	113,061	25,061	28.5%
Net	(6,703)	6,170	1,512	(25,524)	(27,036)	-1788.1%

ENTERPRISE SERVICES FUND

Purpose

Accounts for the revenues associated with the District's business enterprises that are mandated to make a profit.

For these enterprises, the District's intent is to determine revenues and net income earned, as well as costs incurred for the purpose of maintaining management accountability.

Type of Fund
Proprietary

Revenues include

Donations, advertising, program fees, rentals, passes, memberships, daily uses, merchandise sales, transfers, and interest income.

Expenses include

...the operations of Courts Plus fitness facility, Wilder Mansion rentals, and Wilder Park weddings.

Revenues: As compared to the 2014 budget, net revenues in this Fund are increasing by 60.7% (\$2,684,446) due primarily to the pending Park and Recreational Facility Construction (PARC) grant (\$2,212,500) and related transfer of reserves from the Capital Fund (\$387,500) for the Courts Plus Expansion Project.

To remain competitive and address conservative consumer spending and competition (particularly from smaller studios and specialty gyms and the future opening of the first major health club competitor in Elmhurst), Enterprise Services staff has critically evaluated revenue estimates based on historical and marketplace trends to determine strategies for attracting and retaining customers and increasing sales.

Overall, **Program Fee** revenue in the Enterprise Fund is projected to increase in 2015 by 3.2% (\$40,883) as compared to the 2014 Budget mainly due to participation trends and demand in the following program areas:

- Kids Plus and Summer Camp revenue by \$38,154 to reflect the three year trend in actual revenue. Also, Kids Plus infant care fees will increase by \$1, resulting in an additional 24.1% (\$2,052) of revenue;
- Personal Training revenue by \$10,687 due to increased demand for one-on-one training;
- Industrial Athlete revenues by \$9,000 due to a projected increase in hiring by a corporate customer (provide one-on-one training to prepare new employees for their job);
- Youth Fitness revenue by \$2,492 to meet demand in this program area offset by a decrease in Adult Fitness revenues by \$35,112 due to increased competition from fitness studios and home workout options; and
- Wilder Mansion program revenue by \$8,700 based on a two-year trend in actual revenues and new program offerings in 2015.

Due to a fluctuation in the estimated Commonwealth Edison pricing for the EnerNoc reimbursement program, projected revenues from this program are increasing by \$2,166. Since 2010, Courts Plus has participated in this program that pays yearly commissions to be on call to reduce energy use when the power grid is under stress.

As compared to the 2015 Budget, **Rental** revenue is increasing overall by 9.0% (\$34,183). Wilder Mansion rental revenue is proposed to increase by \$26,500 due to an increase in prime-time fees (increase ranges from \$200-\$400). This is the first increase in prime time fees since the facility opened in 2009 and rates continue to be aligned with market pricing. Courts Plus towel rental revenue is \$2,250 higher based on demand for this service after adding the option to add towel service to membership billing (eliminating the need to provide payment for a towel every visit).

Overall, **Passes, Memberships and Daily Use** revenue is increasing by 0.3% (\$6,892) as compared to the 2014 Budget. Membership revenue is increasing by 0.2% (\$5,142) and projected to remain stable as compared to the 2014 Budget. Due to increased competition from fitness studios and home workout options, the District may not meet 2014 Budget projections, but staff has begun and will continue to expand

2015 BUDGET: FUND SUMMARY



marketing/promotions and membership sales strategies to meet revenue projections in 2015.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Enterprise Services Fund Revenues						
Donations, Advertising, Scholarships	3,249	5,806	2,500	2,500	-	0.0%
Grants	5,905	1,260	-	2,212,500	2,212,500	-
Program Fees	1,088,029	1,072,563	1,284,546	1,325,429	40,883	3.2%
Rentals, Leases	412,041	435,247	379,176	413,359	34,183	9.0%
Passes, Memberships, Daily Uses	2,440,018	2,531,837	2,627,060	2,633,952	6,892	0.3%
Merchandise Sales	241,793	230,867	53,690	50,660	(3,030)	-5.6%
Transfers	17,822	386,010	70,402	463,420	393,018	558.2%
Bond, Insurance Proceeds	-	56,167	-	-	-	-
Interest	6,089	8,256	6,000	6,000	-	0.0%
Total Revenues	4,214,946	4,728,013	4,423,374	7,107,820	2,684,446	60.7%
Enterprise Services Fund Expenses						
Salaries & Wages	2,421,235	2,405,208	2,354,057	2,441,611	87,554	3.7%
Contractual Services	1,358,720	1,402,726	1,468,211	1,562,089	93,878	6.4%
Repairs	88,755	140,029	102,015	112,765	10,750	10.5%
Supplies	392,771	382,500	353,301	340,604	(12,697)	-3.6%
Capital	352,433	346,176	57,500	2,950,000	2,892,500	5030.4%
Transfers/Debt	187,135	183,542	-	-	-	-
Total Expenses	4,801,049	4,860,181	4,335,084	7,407,069	3,071,985	70.9%
Net	(586,103)	(132,168)	88,290	(299,249)	(387,539)	-438.9%

Merchandise Sales revenue is decreasing by 5.6% (\$3,030) overall. Courts Plus Pro Shop sales revenue is projected to decrease by \$10,080 due to inventory reductions to focus on key items that frequently sell. This decrease is offset by an increase in Catering Commission revenue (\$6,750) based on the trend of Wilder Mansion event rentals with higher catering costs.

Transfer revenue is increasing by \$393,018 (558.2%) to reflect a \$5,518 increase in the Museum Department transfer to cover the expenses (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events or rentals (e.g. non-profit organizations and District meetings, trainings) in the Wilder Mansion (\$75,920 total) and the transfer of \$387,500 in Capital Fund reserves for the Courts Plus Expansion Project.

Expenses: Expenses in this Fund are increasing overall by 70.9% (\$3,071,985) due mainly to an increase in **Capital** project expenses (\$2,892,500) for the Courts Plus Expansion project (\$2,950,000). Funding for the project includes \$2,212,500 from the pending PARC grant, \$387,500 from Capital Fund cash and investments and \$350,000 from Enterprise Services cash and investments. This project includes expanding the main stairway and fitness floor by extending the track outside the building and updating remaining HVAC and boiler systems.

As compared to the 2014 Budget, **Wages** are increasing overall by 3.7% (\$87,554). **Wages** are decreasing by \$21,811 due to eliminating a full-time Accounting Clerk position and new hires earning less wages than their predecessors offset by the proposed 3% merit increase for full-time staff. Based on demand, Adult Fitness wages are decreasing by \$13,714 to reflect less classes being offered in 2015 as compared to 2014 and Massage Therapy wages by \$16,000 to mirror the three-year trend in sales.

These decreases are offset with the following increases in **Wages**:

- Maintenance part-time wages by \$22,258 due to the increase in the number of events at Wilder Mansion as well as increased frequency of maintenance tasks due to the aging of Courts Plus, Wilder Mansion and Sugar Creek;
- Racquet Sports wages by \$42,449 to accurately reflect the three-year average in actual wages;
- Service Desk staff wages by \$11,434 to adjust wages to reflect staff experience and skill levels based on the new Courts Plus Service Desk Development program staffing structure; and
- Part-time **Wages** by \$2,574 for a part-time employee to assist with the new registration system implementation and vendor w-9 audit.

Contractual Services are increasing by 6.4% (\$93,878) overall as compared to the 2014 Budget. Increases include the following:

- Health Care by \$48,529 due to a projected increases of 20% in Medical and 15% in Dental and Vision Insurance costs;
- Public Relations by \$6,100 and Printing by \$25,000 to reach the community effectively and regularly by promoting news and events and enhancing the commitment to transparency and customer outreach. Along with program support (posters, banners) and in-house member communication, printing expenses include funds for three printed promotional pieces for 2015 directed at non-members to increase Courts Plus' presence and membership as a major competitor enters the market in Elmhurst in 2015;
- Ads and Notices by \$1,500 specifically for Wilder Mansion print and online ads; and
- Internet Connectivity expenses by \$10,843 mainly due to the WAN (wide area network) infrastructure upgrade, which needs to be completed to meet the new registration system's bandwidth requirements and the greater bandwidth speeds of fiber and hybrid-fiber coax cost more than the T1 circuits the District has utilized the past decade.

These increases are offset by decreases in **Contractual Services** water and sewer expenses of \$7,100 and electric utility expenses of \$13,500 based on the prior two-year actual and projected 2014 expenses. Consulting is also decreasing due to the elimination in professional services fees for one-time projects such as the program analysis and work analysis/staffing study (\$15,000 overall).

Repairs expenses are projected to increase by 10.5% (\$10,750) overall as compared to the 2014 Budget. Building repairs are budgeted to increase by \$20,500 primarily to complete foundation repairs at Courts Plus (\$6,500) and Wilder Mansion (\$4,750) as well as complete tennis ramp flooding improvements at Courts Plus (\$9,750). Due to recent equipment replacements, Equipment Repairs have decreased, resulting in reduced expenses for maintenance repairs by \$9,750.

Supplies expenses are decreasing overall by 3.6% (\$12,697) as compared to the 2015 Budget due to the following reasons:

- Office Equipment (\$11,800) due to completing repairs rather than replacing equipment in 2014;
- Pro Shop Merchandise expenses (\$6,000) to limit inventory to frequently purchased items (the budget reflects a corresponding decrease in sales revenue of \$10,080); and
- Uniform costs (\$1,379) based on reductions in prior year uniform orders and the current inventory in stock.

These decreases are offset by increases in Custodial supplies (\$4,250) to purchase complimentary water cups for members that were previously provided by the Café until the District switched to an outside concessions vendor, and Chemical expenses for the pool (\$2,000) due to the rising cost of Bromine and Chlorine.

Overall, the Enterprise Services Fund exhibits a net deficit of \$299,249 due to the spending down of cash and investment reserves for the Courts Plus Expansion project (\$350,000) if the District receives the PARC grant. This deficit is offset by a net projected operating budget surplus of \$50,751 (revenues minus expenses without the spend down of cash and investments) to replenish future reserves (see 2015 Budget Summary by Fund chart on page 9).

EARLY BOND REPAYMENT FUND

The only expense in this Fund is for the annual **Transfer** of 2005 grant revenues pledged to repay a portion of the 2006 \$7.5 million General Obligation Limited Tax Bond that financed the installation of synthetic turf fields at Berens Park (refunded in 2014 as G.O. Limited Tax Park Refunding Bond). Overall, this Fund exhibits a net deficit of \$75,715 due to the spending down of cash and investment reserves as described above (see pages 52-3).

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Early Bond Repayment Fund Revenues						
Interest	2,755	1,144	-	-	-	-
Total Revenues	2,755	1,144	-	-	-	0.0%
Early Bond Repayment Fund Expenses						
Contractual Services	372	342	-	-	-	-
Transfers/Debt	75,715	75,715	75,715	75,715	-	0.0%
Total Expenses	76,087	76,057	75,715	75,715	-	0.0%
Net	(73,332)	(74,913)	(75,715)	(75,715)	-	0.0%

Purpose
To record and invest the proceeds of a 2005 state grant that is funding a portion of annual debt service payments.

Type of Fund
Proprietary

Department
N/A

Revenues include
Interest earned on investment of grant proceeds.

Expenses include
...the annual transfer of cash and investments to the Debt Service Fund for debt payment and bank fees.

SUGAR CREEK GOLF COURSE FUND

Purpose

Accounts for the revenue and expenses related to the operation of the nine-hole Sugar Creek Golf Course.

Type of Fund

Proprietary

Department

N/A

Revenues include

Donations, advertising, program fees, rentals, passes memberships, daily uses, and merchandise sales.

Expenses include

...the operations of Sugar Creek Golf Course facility including the Clubhouse, instructional programs, and maintenance.

As compared to the 2014 Budget, Sugar Creek Golf Course revenues are projected to increase by 1.2% (\$13,141) to realize growth and meet segments of the business with higher demand. Expenses are increasing by 1.1% (\$11,871) to meet this demand, address supply needs and implement a new marketing/advertising plan. Overall, the Sugar Creek Golf Course Fund exhibits a net budget surplus of \$14,660 (revenues minus expenses).

Revenues:

Program Fees: In the 2015 Budget, Sugar Creek program fee revenue is increasing overall by \$18,710 mainly due to a projected increase in the Junior Golf Instruction program fee revenue by \$18,010. This increase is based on expanding the program by 50 participants (one additional 4-some per age group, per day) due to demand.

Rentals: Rental revenue is increasing by 10.8% (\$14,910) overall in the 2015 Budget. Riding Cart rentals are increasing by \$14,200 based on a higher percentage of riders (32% of total rounds) and a \$1 rate increase per rider (new cart rental rate of \$10 per rider). The new rate will be the same as Meadowlark and Downers Grove Golf Courses, which are similar 9-hole facilities and direct competitors. This revenue increase will be offset with a decrease in Pull Cart rental revenue of \$2,040 due to the lower percentage of walkers (11% of total rounds) and higher percentage of riders as described above.

Indoor Facility Rental revenue is increasing by \$2,750 based on adding a fee of \$175 for golf outings for the banquet room as no other event can be booked in that space (projecting 16 outings for 2015).

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Sugar Creek Golf Course Revenues						
Donations, Advertising, Scholarships	-	2,281	15,000	15,000	-	0.0%
Program Fees	62,955	70,604	77,960	96,670	18,710	24.0%
Rentals, Leases	118,325	115,513	138,500	153,410	14,910	10.8%
Passes, Memberships, Daily Uses	609,235	567,053	642,961	637,482	(5,479)	-0.9%
Merchandise Sales	204,413	173,846	194,000	179,000	(15,000)	-7.7%
Bond, Insurance Proceeds	14,422	22,795	-	-	-	-
Interest	151	71	-	-	-	-
Total Revenues	1,009,501	952,163	1,068,421	1,081,562	13,141	1.2%
Sugar Creek Golf Course Expenses						
Salaries & Wages	393,581	351,385	364,609	369,546	4,937	1.4%
Contractual Services	208,590	185,352	196,043	212,722	16,679	8.5%
Repairs	5,648	19,941	9,900	9,705	(195)	-2.0%
Supplies	238,010	222,967	227,066	222,066	(5,000)	-2.2%
Capital	125,011	116,471	30,000	30,000	-	0.0%
Transfers/Debt	86,423	51,286	227,413	222,863	(4,550)	-2.0%
Total Expenses	1,057,263	947,402	1,055,031	1,066,902	11,871	1.1%
Net	(47,762)	4,761	13,390	14,660	1,270	9.5%

Passes, Memberships, Daily Uses: This revenue source is decreasing overall by 0.9% (\$5,479). Daily Use Fee revenue (Greens Fees) is decreasing by \$5,479 due to a projected decrease of rounds by 3,000 (35,000 projected in 2014 versus 32,000 in 2015). To estimate Daily Use Fee revenue (fees multiplied by number of rounds), staff used a

three-year average of 2012 and 2013 actual rounds and 2014 projected rounds. Despite the projected decrease in rounds, revenue is only slightly decreasing due to a higher percentage of participation by non-resident golfers.

Merchandise Sales: Merchandise sales revenue is decreasing overall by 7.7% (\$15,000) due to a reduction in projected pro shop revenue based on the industry trend signaling a drop in on-course equipment sales, which includes greater competition from big box retailers and online purchasing (Pro Shop supply expenses has a corresponding decrease). The bulk of the decrease in sales is from hard goods like iron sets and shoes that require a large inventory of sizes, styles and vendors (Nike, Foot Joy, Puma, etc.) for the most sales. Sugar Creek will continue to sell soft goods (shirts, hats), accessories, balls, gloves, etc., which typically result in higher profit margins and are quick and easy access purchases since they are strategically displayed near the point-of-sale counter.

Expenses: As compared to the 2014 Budget, **Wages** are increasing by 1.4% overall (\$4,937) mainly due to the 3% merit wage increase for full- and part-time staff (\$5,486) offset with savings from staff turnover (\$549).

Contractual Services are increasing by 8.5% (\$16,679) overall as compared to the 2014 Budget. The increase is mainly for implementing a new marketing/advertising plan promoting the facility, services and programs through print advertising, signage and a billboard presence within a 5 to 7 mile market radius (\$11,500). Equipment Rental expenses are increasing by \$1,500 to rent a trencher for drainage repairs on #7 fairway along with Contract Services by \$2,500 to hire a tree service to remove hazardous trees above the maintenance shop.

Supplies is decreasing by 2.2% (\$5,000) overall as compared to the 2014 Budget. Decreases in Supplies include the following:

- Equipment and Furniture (\$6,000) for the one-time purchase of an equipment lift in 2014;
- Building supplies (\$4,900) due to the one-time energy efficient lighting upgrade (\$2,900) and rinse pad and storage supply room construction (\$2,000) completed in 2014; and
- Pro Shop Supplies (\$10,000) to reflect reducing purchasing due to less sales as described in the Merchandise Sales revenue description above (the budget reflects a corresponding \$15,000 decrease in sales revenue).

These decreases are offset by increases in the following supply items:

- Pond fountain (\$6,200) to keep water moving, reduce mosquito breeding, control algae and help to decrease odors while increasing oxygen levels. It also improves the aesthetics of the pond, resulting in a better image of the golf course;
- Chemicals (\$4,000) for natural, biological water treatments. These treatments are a common golf course practice in a further effort to improve water quality. Treatments in small amounts in Sugar Creek have proven to be beneficial and resulted in some improvements, but it is not substitute for dredging. A larger application will be a good test to determine whether these products can further reduce algae and muck problems in the creek;
- Parts supplies (\$2,700) due to the higher cost of supplies and repair work necessary on aged equipment; and
- Driving Range Supplies (\$3,000) to purchase new pull carts which are past their useful life.

Capital expenses reflect \$30,000 for the course's equipment replacement plan that was reinstated in 2014. The age and inefficiency of course equipment results in loss of time and money almost daily along with a deterioration of the core facility and services. If equipment replacement is delayed until all of the equipment has outlived recommended life spans, replacement expenses will be higher. The purchase of the equipment will only occur if it is financially feasible based on healthy income levels after the third quarter of 2015.

This Fund also reflects the **Transfer** of \$103,450 to the Debt Service Fund for the Golf Course portion of the Park District G.O. Debt Certificates (to redevelop the Course and clubhouse) and \$119,413 to the Village of Villa Park to pay the Golf Course's portion of the debt issued by the Village (to purchase and develop the driving range).

Internal Service Fund

Management Information Systems Fund

In 2000, the District established an internal service fund to account for the management of information technology expenses of the District. The expenses of this fund are reimbursed by the operating funds using the information technology functions of the District. Therefore, the expenses net to zero in this Fund. Expenses are charged back to the appropriate operating funds. The chargebacks appear as expenditures/expenses in each of the operating funds that use the management information services and an overview of these expenses is provided on page 120.

2015 Budget Interfund Transfer Summary

The 2015 interfund transfers are identified in the table below. Transfers appear in the budget because they require expenditure authorization, but are excluded in the “Expenditure by Function” sections of the budget document and when calculating expenditure increases as they are recorded as appropriated and expended twice; once in the fund they are being transferred from, and once in the fund they are expended from. The practice of “netting out” such interfund transfers is consistent with Generally Accepted Accounting Principles (GAAP).

	General Fund	Recreation Fund	Museum Fund	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund	Outside Recipients	Total
A Brick Paver Sales	(2,250)							2,250		
B Synthetic Turf Field Rentals	(2,500)							2,500		
C 2012 G.O. Ltd Tax Refunding Debt Certificates					(103,450)	103,450				
D 2006 G.O. Limited Tax Bond Payment						75,715	(75,715)			
E Wilder Mansion Public Events			(75,920)	75,920						
F Capital Projects	(295,027)	(240,000)	(9,500)					544,527		
G Village of Villa Park/Driving Range Bond Payment					(119,413)				119,413	
H Courts Plus Expansion				387,500				(387,500)		
Revenues	0	0	0	463,420	0	179,165	0	549,277	119,413	1,311,275
Expenses	(299,777)	(240,000)	(85,420)	0	(222,863)	0	(75,715)	(387,500)	0	(1,311,275)
Total	(299,777)	(240,000)	(85,420)	463,420	(222,863)	179,165	(75,715)	161,777	119,413	0

* () Transfers Out

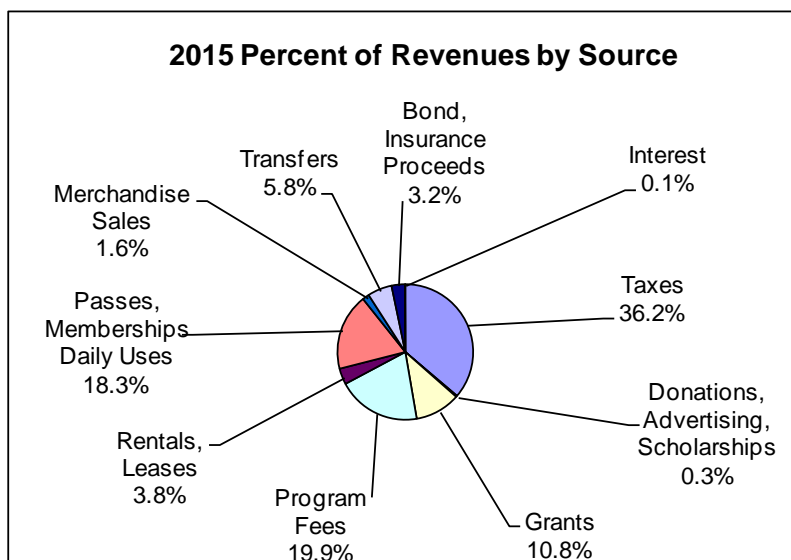
The transfers in the chart above are for the following purposes:

- A. A transfer from General Fund to the Capital Improvement Fund of \$2,250 to utilize the proceeds of brick paver sales for capital projects;
- B. A transfer from General Fund to the Capital Improvement Fund of \$2,500 from Synthetic Turf Field Rental revenue for future turf replacement;
- C. A transfer from the Sugar Creek Golf Course Fund to the Debt Service Fund for the Sugar Creek portion of the 2012 G.O. Ltd. Tax Refunding Debt Certificates of \$103,450;
- D. A \$75,715 transfer from the Early Bond Repayment Fund to the Debt Service Fund for a portion of the 2006 G.O. Limited Tax Bond debt payment that was used to fund synthetic turf fields;
- E. A transfer from the Museum Department to the Enterprise Services Fund of \$75,920 to reimburse costs (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events or rentals (e.g. non-profit organization and District meetings, trainings) in the Wilder Mansion;
- F. A transfer of \$544,527 from General Fund (\$295,027), Recreation Fund (\$240,000) and Museum Department (\$9,500) to the Capital Improvement Fund for various capital projects;
- G. A transfer of \$119,413 to the Village of Villa Park from the Sugar Creek Golf Course Fund to pay the Golf Course’s portion of the debt issued by the Village to purchase and develop the driving range; and
- H. A transfer of \$387,500 from the Capital Fund to the Enterprise Services Fund for the Courts Plus Expansion capital project.

The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: historical trends, economic influences, fluctuations due to changes in rate structures, anticipated growth based on current year's projections and/or actual experience. The District's revenue policies provide the following guidance when developing revenue trends (see page 45 for a comprehensive overview of the District's financial policies):

- The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support diversified, year-round quality parks and recreational experiences. Other sources of revenue may include, but are not limited to, user and membership fees, retail sales, interest income, grants, advertising, sponsorships, donations and enterprise projects.
- The District proposes fees and taxes that exceed general operating expense each year to generate a surplus for emergency reserves and future capital projects.
- The District will estimate annual revenues on an objective, reasonable, and conservative basis. Revenues will be estimated based on a historical trend analysis. Staff conduct an in-depth analysis of most revenues annually including customer needs, cost to provide the service, market conditions, target markets, trends, climate impact and facility availability.
- One-time revenues will not be used to support operating expenditures, except in emergency situations.
- Special pricing strategies are developed to increase revenue (i.e. differential fees for different types of programs or time of the year, group discounts or discounts due to repeat business or for multiple family members).
- Enterprise facilities and programs must generate revenue that exceeds the direct operational cost of the program/facility and have a minimum profit of 15% without utilizing tax revenue.
- Since non-residents do not support the District through taxes, non-residents pay an additional fee (fair-share) of no less than 10% to assist with paying for overhead, facility maintenance and program development expenses covered by taxes.
- Budgeted revenues should be at least 60% derived from non-tax revenue sources.
- The District will refinance outstanding debt whenever economically feasible.

The graph below illustrates the percentage of revenue projected for each source for 2015.

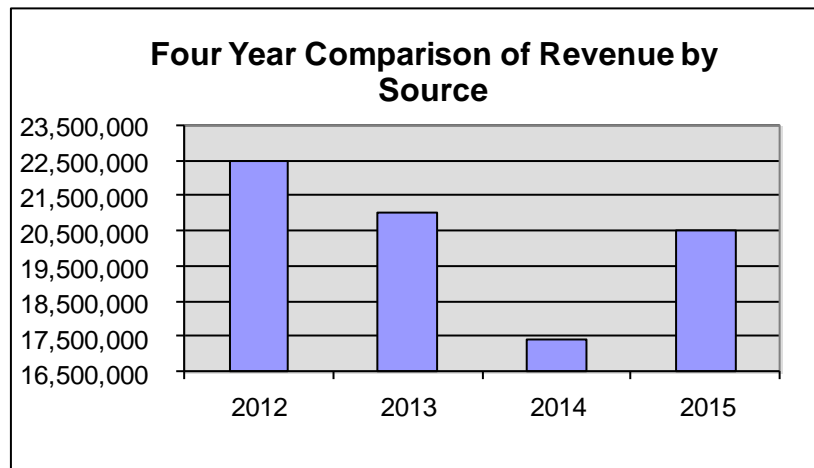


2015 BUDGET: REVENUE ANALYSIS



The table below summarizes revenue from all sources including projections for the 2015 fiscal year, 2014 approved budget revenue, 2012 and 2013 Actual Revenue, and the 2015 projected difference and percentage change in revenue as compared to the 2014 Budget. The graph below provides a visual four-year comparison of revenues by source.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Taxes	7,366,329	7,570,929	7,324,664	7,419,800	95,136	1.3%
Donations, Advertising, Scholarships	66,568	132,597	41,900	61,400	19,500	46.5%
Grants	55,905	2,143,405	1,100	2,213,600	2,212,500	201136.4%
Program Fees	3,885,451	3,848,574	4,019,743	4,079,324	59,581	1.5%
Rentals, Leases	717,281	723,888	740,679	782,325	41,646	5.6%
Passes, Memberships, Daily Uses	3,468,636	3,501,438	3,777,119	3,743,126	(33,993)	-0.9%
Merchandise Sales	462,156	431,297	411,813	332,254	(79,559)	-19.3%
Transfers	705,082	1,920,601	428,540	1,191,862	763,322	178.1%
Bond, Insurance Proceeds	5,748,197	748,442	619,800	657,000	37,200	6.0%
Interest	27,978	23,303	14,500	13,500	(1,000)	-6.9%
Total Revenues	22,503,583	21,044,474	17,379,858	20,494,191	3,114,333	17.9%



Total 2015 proposed revenue for all funds is \$20,494,191. This represents a 17.9% increase from the 2014 budget and a 2.6% decrease from 2013 actual revenues. Revenue increases in the 2015 Budget are mainly due to the pending Park and Recreation Facility Construction (PARC) grant for the Courts Plus Expansion project, adjusting the budget to reflect actual property and corporate replacement taxes collected in 2014 being higher than projected in the 2014 budget and a higher amount of cash and investments being transferred from one Fund to another for capital projects offset primarily by decreases in merchandise and pool pass sales revenue to reflect historical trends and contracting out Plunkett Park and East End and York Commons Pools concessions.

Revenue Sources, Assumptions and Trends

PROPERTY AND CORPORATE REPLACEMENT TAXES

Definition

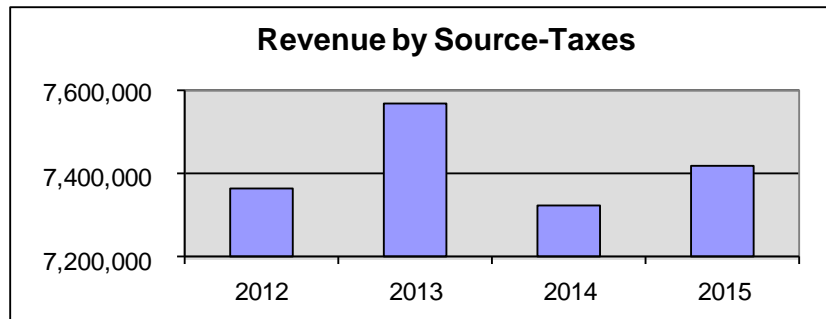
Taxes are a compulsory charge levied by a government to finance services for the common benefit.

Assumptions Used to Develop Projections

Property taxes are based on trends in the Equalized Assessed Value of real property, new construction, and collection rates. The corporate replacement tax is projected using collection trends.

The District collects revenue from a tax levied on the equalized assessed value of real property within the District's boundaries and is paid corporate replacement taxes collected by the State from corporations doing business in the State of Illinois. As compared to the 2014 budget, net tax revenues are projected to increase by \$95,136 (1.3%) due to adjusting the budget to reflect actual property and corporate replacement taxes collected in 2014 being higher than projected in the 2014 budget netted with declines in the Equalized Assessed Valuation of property for the fourth year in a row.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
7,366,329	7,570,929	7,324,664	7,419,800	95,136	1.3%



Percent of property and corporate replacement tax revenue as compared to total revenues in proposed 2015 budget.

36.2%

Property Tax Revenue

The property tax levy is developed by establishing District priorities through the Strategic Plan and the constraints of Illinois statutes (i.e. Property Tax Extension Limitation Act, Article 5 of the Park District Code, which outlines the taxing powers of the District, the authority to fund museums and aquariums in public parks per 70 ILCS, Pars 1290/1 and 1290/2, General Levy Authority as derived from the Illinois Municipal Code in addition to the Truth in Taxation Act). The 2014 total budgeted extended tax rate (including Special Recreation Association (SRA) and Bond and Interest) is .4108 as compared to the previous year's actual tax rate of .3991 (difference of .0117) and represents an overall decrease in tax dollars of \$224,218 as compared to 2013 taxes received. Excluding the SRA and Bond and Interest levies (which are not subject to the Property Tax Limitation Act), the 2014 tax levy is budgeted at .3100, as compared to the previous year aggregate extension of .3020 (difference of .0080) and represents a \$239,000 decrease in property tax revenue. Since the proposed budget represents decreases in the General and Recreation Fund levies of \$295,000 and \$42,000 respectively as compared to 2013 taxes received, it continues to be critical for the District to continue to generate a significant amount of revenue from non-tax sources (63.8% in proposed 2015 budget).

Property Tax Extension Limitation Act and Limiting Rate: The District is now in its 24th budget year under the property tax cap approved by the Illinois General Assembly (1991 Property Tax Extension Limitation Act - 35 ILCS 200/18-185). The tax cap limits tax levy increases for non-home rule units of local government and has, as intended, held down

property tax increases since its inception in 1991. This legislation challenges staff to seek alternatives for funding services as costs have continued to rise at a faster rate than the CPI.

The limiting rate for calculating the tax levy was developed as a result of the aforementioned Act. This limiting rate is the maximum extended tax rate that the aggregate extension may increase (5% or the increase in the CPI, whichever is lower). The aggregate extension is the total of the levies excluding SRA and Bond and Interest. The formula for deriving the limiting rate is as follows: prior year levy multiplied by CPI or 5%, whichever is lower, divided by the prior year levy (with any estimated % increase or decrease), less a credit for estimated new construction. The Law allows for the credit on new construction for districts to capture the increase in assessed value not represented in the prior year levy. It is crucial for this credit to occur to capture the maximum allowable increase that the District is entitled to annually. Based on these factors, the maximum 2014 limiting rate for the aggregate extension is .3330 (see chart below). The total budgeted extended tax rate (including SRA and Bond and Interest) is .4108. Historically, when assessed property values are on the rise, tax rates decline and correspondingly, such as in the present economy, when assessed property values decline, the tax rates increase.

Due to the declining EAV values, the District's limiting rate (excluding SRA and Bond and Interest) cannot legally be met as the General and Recreation Funds would exceed their individual Statutory Rate Limits of 0.1500 and 0.0750 respectively. For the District to remain within this statutory requirement, a limiting rate of 0.3100 is proposed (a reduction of \$239,000) as compared to last year's tax receipts (see chart on next page). Similar to the 2014 Budget, this conservative assumption is being proposed for inclusion in the 2015 budget, but not for the actual tax levy filed with DuPage and Cook Counties. Due to the unknown amount the EAV will drop in 2014, the Board approved a resolution in September of 2014 to levy with DuPage and Cook Counties the same tax dollars in the 2013 levy as actual tax dollars received in 2014. This levy will ensure that if EAV percentage declines are less than projected, any potential tax dollars available will be calculated for the 2014 levy and potentially in future years. However, the 2015 Budget reflects the tax dollars as illustrated in Column B (less 1% estimated uncollectible) on the chart on the next page.

2014 LIMITING RATE				
<u>Prior Year Levy</u>		<u>CPI</u>		
5,734,530	X	1.5%	=	5,820,548
Prior Year EAV + a 2% decrease <i>(DuPage & Cook)</i>		Prior Year New Construction + 9% <i>(DuPage & Cook)</i>		0.3330
1,772,261,061	-	24,274,551	=	1,747,986,510

2015 BUDGET: REVENUE ANALYSIS



Individual Tax Levy Formulas: The formulas and tax computations showing the District's rates and extensions are illustrated in the chart below. The following bulleted list provides an overview for how the Board and staff determine the individual tax levies by Fund/Department to address the total limiting rate and legally allowable individual rate limits.

- The first priority is to maximize (as allowed) the General and Recreation levies based on their flexibility in funding programs, services and general operations. Due to the District's statutory rate limits of .1500 and .0750 respectively, these funds reflect reductions of \$295,000 and \$42,000 respectively.
- The second priority is to adequately provide for the "legal obligation" levies, which are those levies that are authorized and restricted for designated purposes (i.e. IMRF, FICA, Liability, and Audit). These levies have been set to allow revenues to cover their expenses for the budget year 2015 and maintain fund balances consistent with Board policy and prior year levels. The IMRF Fund is increasing \$80,000 to meet obligations and its cash and investment target. The FICA Fund has an increase of \$5,000 and the Audit Fund of \$5,000 for the same reasons as the IMRF Fund. Finally, the Liability Fund reflects an increase of \$10,000 due to expected increases in PDRMA (Park District Risk Management Association) insurance premiums.

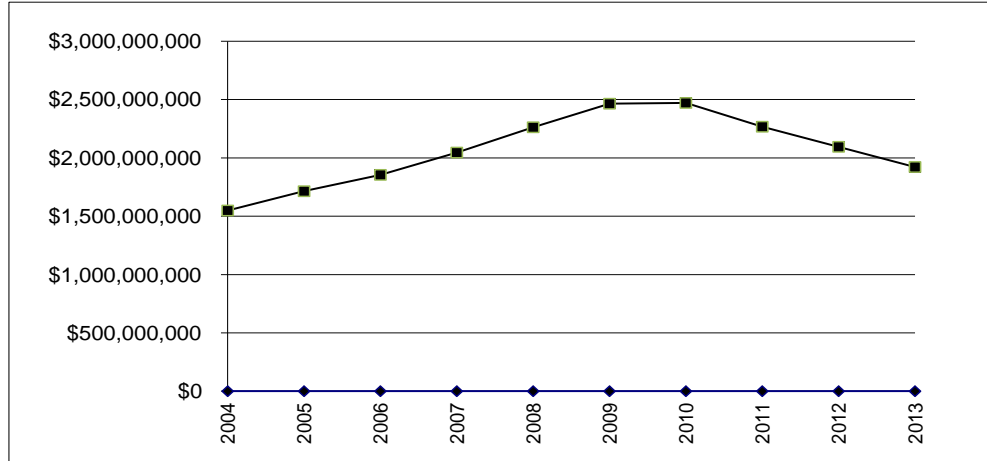
TAX FUND	Statutory Rate Limit (if applicable)	(A) 2013 Extensions (DuPage & Cook)	(B) Proposed 2015 Budget (A)+(C)	(C) 2014 Proposed Inc./(Decr.)	% Increase/ Decrease(-) (C)/(A)	(C) 2014 Tax Rate Extended (B)/EAV
1. General	0.1500	2,953,166	2,658,166	(295,000)	-9.99%	0.1500
2. Recreation	0.0750	1,370,790	1,328,790	(42,000)	-3.06%	0.0750
3. Museum	0.0700	273,073	273,073	0	0.00%	0.0154
4. IMRF	None	368,920	448,920	80,000	21.68%	0.0253
5. FICA	None	377,962	382,962	5,000	1.32%	0.0216
6. Liability Insurance	None	251,372	261,372	10,000	3.98%	0.0147
7. Audit	0.0050	48,828	53,828	5,000	10.24%	0.0030
8. Paving & Lighting	0.0050	90,421	88,421	(2,000)	-2.21%	0.0050
Aggregate Extension		5,734,530	5,495,530	(239,000)	-4.17%	0.3100
9. SRA	0.0400	623,908	623,908	0	0.00%	0.0352
10. Bond & Interest	None	1,146,544	1,161,326	14,782	1.29%	0.0655
Aggr. Extension + Bond & Interest		7,504,983	7,280,765	(224,218)	-2.99%	0.4108

- The third priority is a proposed minimal decrease to the Paving & Lighting Fund of \$2,000 to cover expenses while meeting the fund's statutory rate limit.
- The last tax levies evaluated are the Museum and SRA Departments to determine how much, if any, remains to be split between them. The Executive Director determines the actual split and recommendations are brought to the Park Board based upon the operating plans of the two Departments for the year. Staff is proposing no increases in these two levies for 2015.

Since the tax levy does not exceed the prior year extension by more than 5%, the District is not required to hold a Truth in Taxation hearing based on the requirements of the Truth in Taxation Act. The Park Board approved the 2014 Tax Levy Resolution on September 24, 2014, and staff will recommend approval of the 2014 Tax Levy Ordinance on December 10, 2014 (approving taxes to be levied in 2014 and extended in 2015).

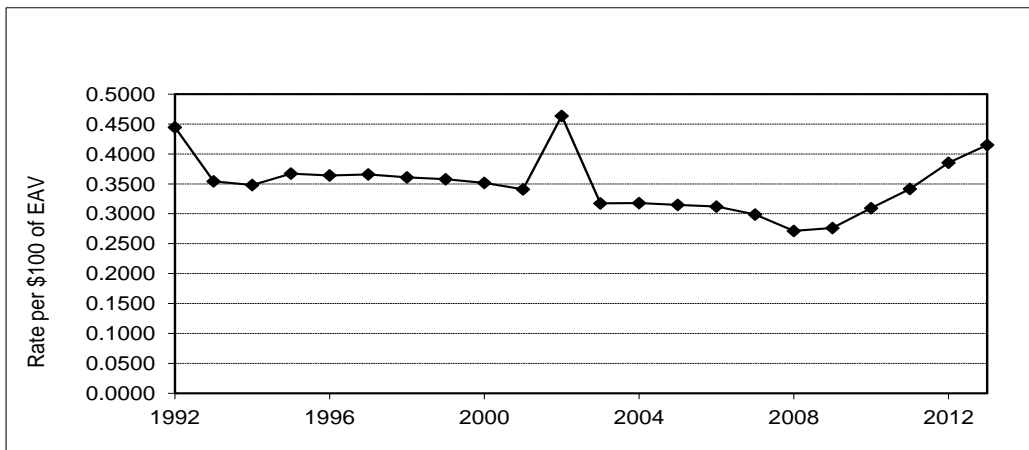
Property Tax Rate and EAV

Changes in the tax levy are based on fluctuations in the equalized assessed valuation (EAV). Below is a chart that illustrates EAV growth and declines over the last ten years (change in the value of property in Elmhurst).



After years of growth prior to 2009, the overall value of property has declined due to the national economic downturn and, based on projections, the EAV for the 2014 levy will continue to decrease. In each of the past three years, the EAV of property within the District has declined an average of 7.2%. The EAV decreased 8.3% from 2009 to 2010, 7.6% from 2010 to 2011, 8.3% from 2011 to 2012 and then 5.8% from 2012 to 2013. However, discussions with the York Township Assessor's office and City of Elmhurst indicate that prospects for 2014 are improving with a projected EAV decline for 2014 of approximately 2%.

If the value of property continues to decrease, so does the EAV of the property, which results in a smaller property tax base that taxing bodies can reinvest into the community. As illustrated below, the District's tax rate has slightly increased since 2008, illustrating that when assessed property values decline, tax rates are increased to cover the cost of maintaining expected levels of service.







The District's total extended tax rate increased dramatically in 2002 and dropped in 2004 due to the retirement of the 2002 Refunding General Obligation Bonds for Courts Plus that saved local tax payers over \$275,000 in interest payments. Since 2004, the total extended tax rate has increased .0971 (.3179 in 2004 to .4150 in 2013).

Impact on the taxpayer:

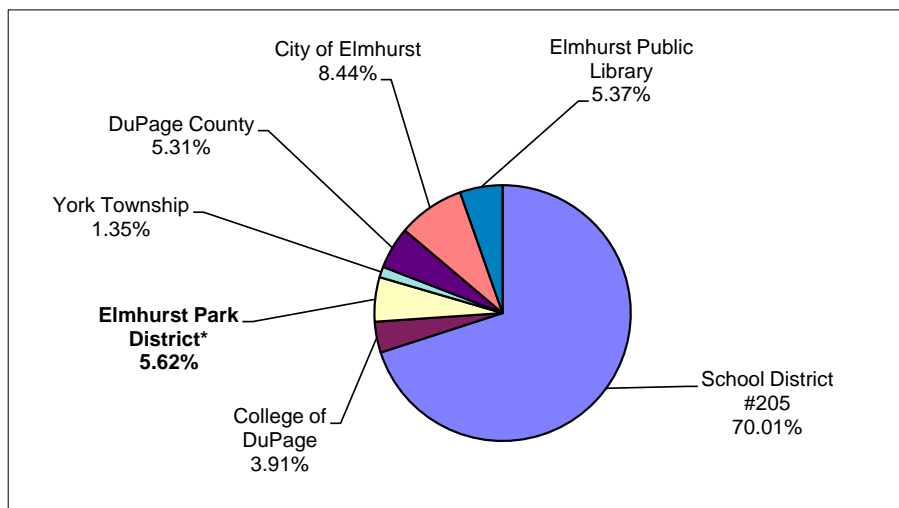
A homeowner with a home valued at \$350,000 will pay approximately a \$4 increase in property taxes for District services in 2015. Refer to the chart below for an illustration of the comparative property taxes for various homes based on the home's fair market value, the equalized value and the 2015 budgeted tax rate.

Formula used to calculate taxes:	<u>2013 Actual Levy</u>		<u>2014 Proposed Budget</u>
Fair Market Value	\$350,000	2% ↓ in EAV	\$343,000
Equalization Factor	33%		33%
Equalized Assessed Value(EAV)	<u>\$115,500</u>		<u>\$113,190</u>
\$100s of EAV	\$1,155		\$1,132
Park District Tax Rate per Levy	<u>0.3991</u>		<u>0.4108</u>
Approximate Park District Taxes	<u>\$461</u>		<u>\$465</u>

				
House's Fair Market Value	\$250,000	\$500,000	\$750,000	\$1,000,000
Approximate EPD Taxes				
Annual Amount	\$308	\$678	\$1,017	\$1,356
Monthly Amount	\$26	\$56	\$85	\$113
Daily Amount	\$0.84	\$1.86	\$2.79	\$3.71

Distribution of 2013 Property Taxes among the Major Taxing Bodies in York Township¹

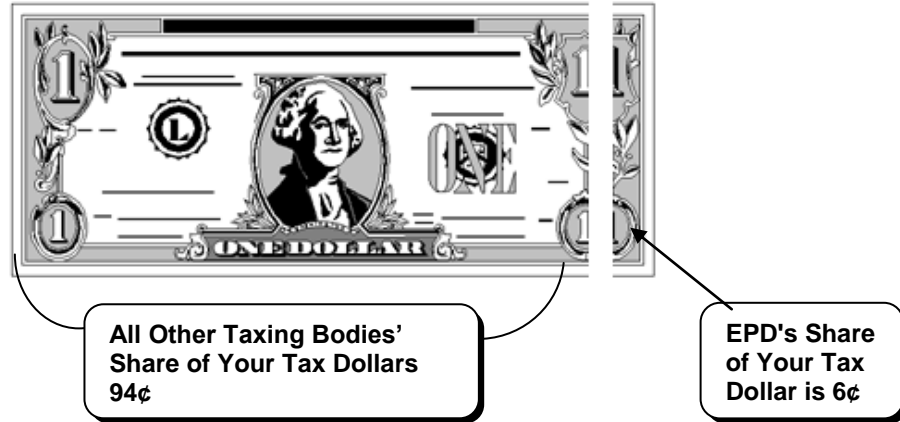
The following chart illustrates the District's portion (5.62%) of the total York Township tax bill based on the distribution of 2013 property taxes among the different taxing bodies.



¹ York Township is used to illustrate the distribution of property taxes among the major taxing bodies since the majority of District households are located in this Township.

Share of the tax dollar with other taxing bodies

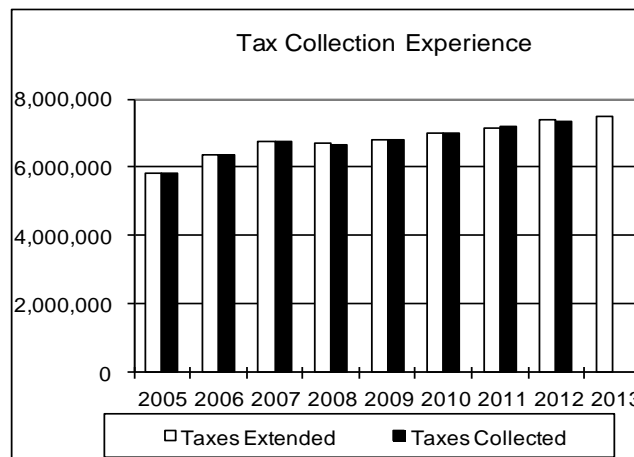
The District's share of the tax bill continues to be approximately 6%. The graphic below illustrates in a different format the amount of money from a single dollar the District receives versus other taxing bodies such as the City, Library, School District #205, College of DuPage, York and Addison Townships, etc.



Collection rate

The 2014 budgeted property tax collections are based on a collection rate of 99% and an uncollectable rate of 1%. Taxes collected in a single year may represent collections from unpaid prior year balances as was the case in 2011 (a rate of over 100%). The following graph and chart illustrate the District's tax collection history.

Year	Taxes Extended	Uncollectibles Estimate *	Taxes Collected	Percent Collected
2004	5,450,375	3,907	5,446,468	99.93%
2005	5,840,289	5,308	5,834,981	99.91%
2006	6,383,138	4,722	6,378,416	99.93%
2007	6,758,326	5,170	6,753,156	99.92%
2008	6,686,268	12,120	6,674,148	99.82%
2009	6,825,597	10,453	6,815,144	99.85%
2010	7,015,232	24,736	6,990,496	99.65%
2011	7,154,831	(28,080)	7,182,911	100.39%
2012	7,405,810	44,733	7,361,077	99.40%
2013	7,510,520	N/A	N/A	N/A



Corporate Replacement Tax

Corporations doing business in the State of Illinois pay a corporate replacement tax. Replacement taxes are revenues collected by the State and paid to local governments to replace funds that were lost by local governments when the authority to impose personal property taxes on corporations, partnerships and other business entities was eliminated in 1970. The District's portion of the sales tax revenue disbursed from the State is projected to increase by \$25,580 in 2015 (14.6%), affecting the General and Recreation Funds and IMRF Department. The increase is based upon actual tax revenues being higher than budgeted in the previous three years.

	2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
Corporate Replacement Tax	183,418	209,852	174,649	200,229	25,580	14.6%

The next chart illustrates the amount of corporate replacement tax budgeted in each Fund along with the projected uncollectable amount due to nonpayment.

	General Fund	IMRF Dept.	Recreation Fund	Total
Corporate Replacement Tax	134,381	12,217	57,010	203,608
Less Projected Loss	(2,230)	(203)	(946)	(3,379)
Grand Total	132,151	12,014	56,064	200,229

Definition

Donations are monetary funds given to the District from a government agency, non-profit organization, individual and business.

Advertising revenue is earned from the sale of advertisements.

Scholarships include funds raised for the financial assistance program.

Sponsorship revenue is earned from the sale of sponsorship support for District events.

Assumptions Used to Develop Projections

Trends, economic influences, market conditions

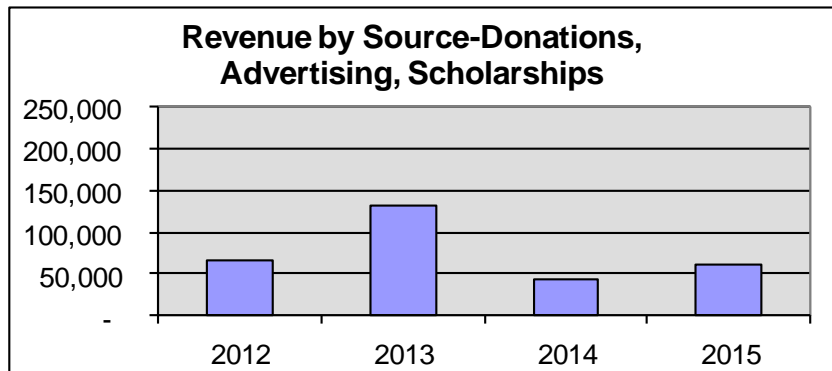
Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2015 budget.

0.3%

DONATIONS, ADVERTISING, AND SCHOLARSHIPS

Donation revenue consists of funds from the City of Elmhurst resubdivision ordinance, conservatory donations, capital project donations, Abbey senior and special event sponsorships. Advertising revenue is earned from the sale of advertisements in the quarterly program brochure. Scholarships include funds raised for the recreation financial assistance program. Sponsorship revenue is earned from the sale of sponsorship support for District events. In the 2015 budget, donation, advertising and scholarship revenues are projected to increase by 46.5% (\$19,500) as compared to the 2014 budget.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
66,568	132,597	41,900	61,400	19,500	46.5%



In the 2015 Budget, the following revenue sources reflect increases as compared to the 2014 budget:

- Advertising revenue is increasing by \$3,000 (42.9%) due to higher advertising sales in the program brochure;
- Scholarship revenue is increasing by \$1,000 (20.0%) based on the anticipated donation in 2015 from the People for Elmhurst Park Foundation (PEP) for the financial assistance program (\$6,000); and
- Donation revenue is increasing to reflect a projected \$8,000 one-time contribution from the People for Elmhurst Parks (PEP) Foundation to partially fund the Wilder Mansion Flooring Replacement project and \$7,500 for projected subdivision ordinance payments from the City of Elmhurst in 2015.

Actual donation revenue in 2012 and 2013 includes City of Elmhurst subdivision ordinance payments (\$40,250 in 2012 and \$10,750 in 2013) along with the City of Elmhurst Lake Street TIF II surplus distribution to affected agencies (\$83,397 in 2013).

Definition

A grant is a contribution or subsidy bestowed by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee). Grants are usually conditional upon certain qualifications as to the use, maintenance of specified standards, or a proportional contribution by the grantee or other grantor(s).

Assumptions Used to Develop Projections

Actual funds from grants to be received.

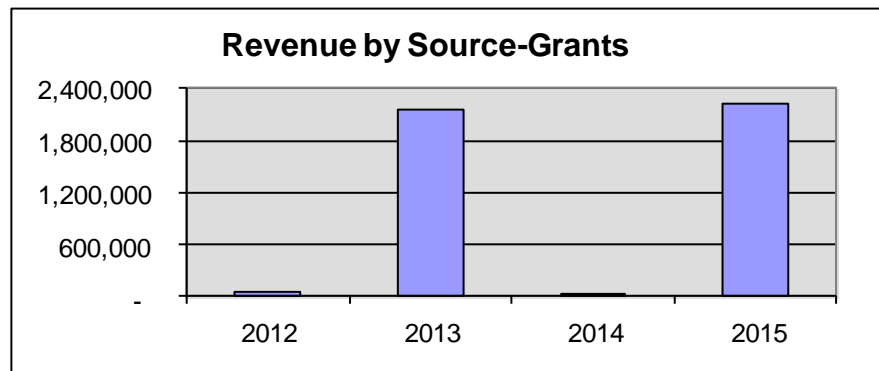
Percent of grant revenue as compared to total revenues in proposed 2015 budget.

10.8%

GRANTS

This revenue source includes grants budgeted to be received in 2015 for senior recreation programs (\$1,100) and the pending State of Illinois Park and Recreation Facility Construction (PARC) grant for the Courts Plus Expansion Project (\$2,212,500).

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
55,905	2,143,405	1,100	2,213,600	2,212,500	201136.4%



In 2012, actual grant revenue was from the State of Illinois Energy Efficiency Program (\$5,900) and a legislative grant for the Wagner Community Center bathroom renovation project (\$50,000). Actual grant revenue in 2013 reflects the following grant proceeds received:

- Illinois PARC grant for the Wilder Park Conservatory and Horticulture Complex Renovation project (\$1,840,500);
- State legislative grant for the Wilder Park Pathways project (\$300,000);
- Reimbursement from local colleges and universities for internship program wages (\$1,178);
- EnerNoc reimbursement program that pays yearly commissions to be on call to reduce energy use when the power grid is under stress (\$1,260); and
- Park District Risk Management Agency grant for the purchase of an Automatic External Difribulator (AED) (\$467).

In 2014, grant revenue includes grants budgeted to be received in 2014 for senior recreation programs (\$1,100)

PROGRAM FEES

Definition

Program fees are generated by collecting fees/charges for participation in District programs and services such as camps, pre-school, before and after-care, lessons, leagues, tournaments and racquet sports.

Assumptions Used to Develop Projections

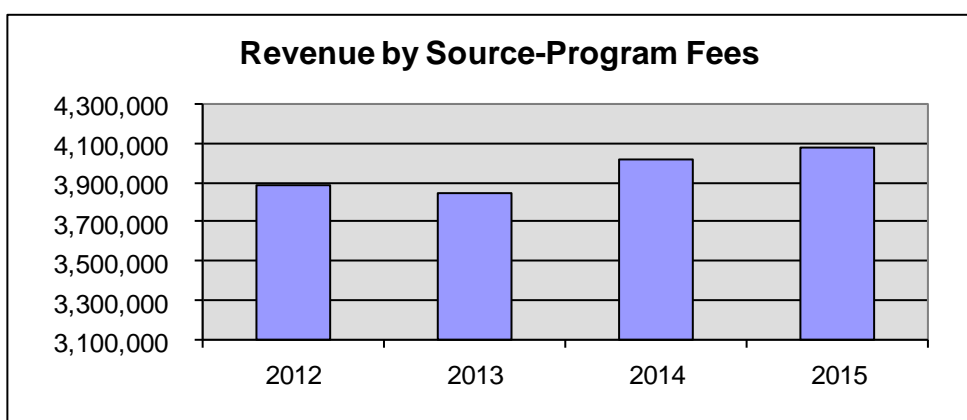
Trends, weather impact, customer desires, facility availability, market comparison, value and the cost of providing the service.

Percent of program fees as compared to total revenues in proposed 2015 budget.

19.9%

In the 2015 proposed budget, overall program fee revenue is projected to increase by 1.5% (\$59,581) as compared to 2014 Budget based mainly on participation trends and demand.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
3,885,451	3,848,574	4,019,743	4,079,324	59,581	1.5%



Recreation: In the Recreation Fund, program fee revenues are projected to increase by 0.7% overall as compared to the 2014 budget (\$17,466). Program revenues are increasing in Sports and Fitness by 1.8% (\$15,069) due partially to higher participation in gymnastics and preschool sports offset by decreasing participation in softball, youth sports and martial arts. Program revenues are also increasing in Cultural Arts by 22.8% (\$50,717) in music, theater, and dance programs based on demand. These increases are offset by projected decreases in General Interest 26.2% (\$28,323) due to the discontinuation of in-house nature programs and safety classes based on the Program Plan Analysis outcomes. Decreased revenue is also projected in Early Childhood 5.6% (\$22,847) due to the discontinuation of certain enrichment programs based on the Program Plan Analysis outcomes.

Aquatics: In the Recreation Fund, the 2015 Budget reflects an 11.2% (\$16,846) decrease in aquatic program revenue as compared to the 2014 Budget. This conservative projection accounts for anticipated weather uncertainties and the impact on program participation. For example, the minnows swim team, swim lessons and diving lessons experienced a reduction in program participant enrollment in 2014. This decrease was attributed to inconsistent weather conditions that resulted in temperatures that were not conducive to outdoor aquatic programs.

Museum: In the Museum Department, Horticulture program revenues are projected to slightly decrease in 2015 by \$632. The reduction is based on an effort to more accurately project revenues based on demand and past attendance.

Enterprise Services: Overall, program fee revenue in the Enterprise Fund is projected to increase in 2015 by 3.1% or \$40,833 as compared to the 2014 Budget, primarily in the following program areas:

- Kids Plus and Summer Camp revenues are projected to increase overall by \$38,154 to reflect the three year trend in actual revenue. Also, Kids Plus infant care fees will increase by \$1, resulting in an additional 24.1% (\$2,052) of revenue.
- Personal Training revenues are projected to increase by 9.2% (\$10,687) due to higher member interest in one-on-one training.
- Industrial Athlete revenues are budgeted to increase by 22.2% (\$9,000) due to a projected increase in hiring by a corporate customer (provide one-on-one training to prepare new employees for their jobs).
- Youth Fitness revenue is projected to increase by 32.8% (\$2,492) as compared to the 2014 Budget to meet demand in this program area offset by a decrease in Adult Fitness revenues by 31.8% (\$35,112) due to increased competition from fitness studios and home workout options.
- Wilder Mansion program revenue will increase by 271.9% (\$8,700) based on a two-year trend in actual revenues and new program offerings in 2015.

Due to a fluctuation in the estimated Commonwealth Edison pricing for the EnerNoc reimbursement program, projected revenues from this program are increasing by 36.3% (\$2,166) as compared to the 2014 budget. Since 2010, Courts Plus has participated in this program that pays yearly commissions to be on call to reduce energy use when the power grid is under stress.

Sugar Creek: In the 2015 Budget, Sugar Creek program fee revenue is increasing overall by 24.0% (\$18,710) as compared to the 2014 Budget mainly due to an increase in Junior Golf Instruction projected program fee revenue by \$18,010 (30.4%). This increase is based on expanding the program by 50 participants (one additional four-some per age group, per day) due to demand.

Definition

Rental revenue is the amount paid by an individual or group to use District property including equipment (e.g. lockers, riding carts, racquets), indoor facilities (e.g. multipurpose rooms, climbing wall, The Hub and golf course clubhouse) and outdoor facilities (e.g. athletic fields, picnic areas, outdoor pools, and formal garden wedding bowl).

Assumptions Used to Develop Projections

Trends, weather impact, customer desires, facility availability and cost to provide the service.

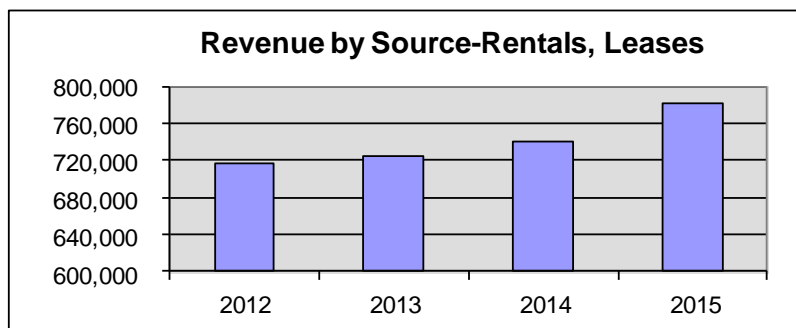
Percent of rental/lease revenue as compared to total revenues in proposed 2015 budget.

3.8%

RENTALS/LEASES

In the 2015 budget, rental revenue is projected to increase by 5.6% (\$41,646) as compared to the 2014 Budget.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
717,281	723,888	740,679	782,325	41,646	5.6%



Outdoor Park and Park Facility Rentals: Athletic Field rental revenue is projected to decrease by 28.0% (\$19,334) as compared to the 2014 budget based on a decrease in field rentals (mainly ball diamonds) and lower adult softball participation. The Recreation Department is implementing incentives to increase participation in this sport in 2015.

Indoor Recreation Facility Rentals: As compared to the 2014 Budget, The Abbey's indoor facility rental revenue is projected to increase by 313.9% (\$10,550) in 2015 due to adding a non-resident rate (\$100/hr) and raising the resident fee (\$5 for a total fee of \$90/hr) and an anticipated increase in total number of paid rentals based on 2014 actual rentals (35 in 2014 to 43 projected for 2015).

Enterprise Services Facility and Amenity Rentals: In the 2015 Budget, Wilder Mansion rental revenue will increase by 17.8% (\$26,500) due to an increase in prime-time fees (increase ranges from \$200-\$400). This is the first increase in prime time fees since the facility opened in 2009 and rates continue to be aligned with market pricing. Courts Plus towel rental revenue is 37.5% (\$2,250) higher based on demand for this service after adding the option to add towel service to membership billing (eliminating the need to provide payment for a towel every visit).

Sugar Creek Golf Course Rentals: Riding Cart rentals are increasing by 16.1% (\$14,200) as compared to the 2014 Budget based on a higher percentage of riders (32% of total rounds) and a \$1 rate increase per rider (new cart rental rate of \$10 per rider). The new rate will be the same as Meadowlark and Downers Grove Golf Courses, which are similar 9-hole facilities and direct competitors. This revenue increase will be offset with a decrease in Pull Cart rental revenue of 16.1% (\$2,040) due to the lower percentage of walkers (11% of total rounds) and higher percentage of riders described above.

Indoor Facility Rental revenue is increasing by 13.8% (\$2,750) due to an additional fee (\$175) for golf outings for the banquet room since no other event can use that space (projecting 16 outings for 2015).

PASSES, MEMBERSHIPS, AND DAILY USES

Definition

Passes, memberships, and daily uses include daily use fees for admission to a District facility (e.g. pools, Courts Plus, golf course), The Hub, punch card fees for prepaid admission for a set number of days at District facilities (e.g. pools), initiation fees for joining Courts Plus, monthly and annual dues for specific programs and facilities, season passes (e.g. pools, golf course resident cards), and permanent tee times.

Assumptions Used to Develop Projections

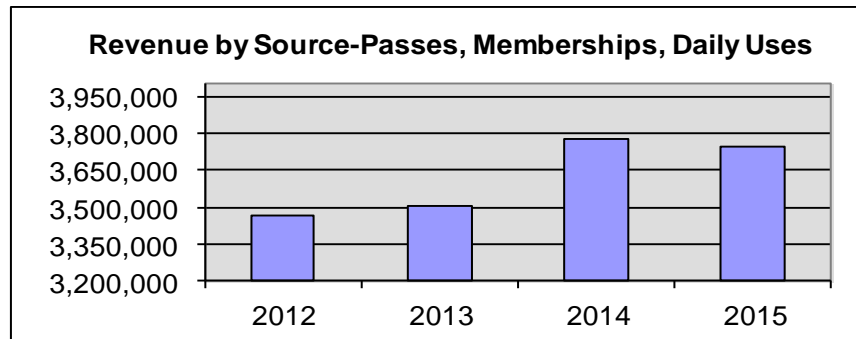
Trends, weather impact, customer desires, facility availability, market conditions, value and the cost of providing the service.

Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2015 budget.

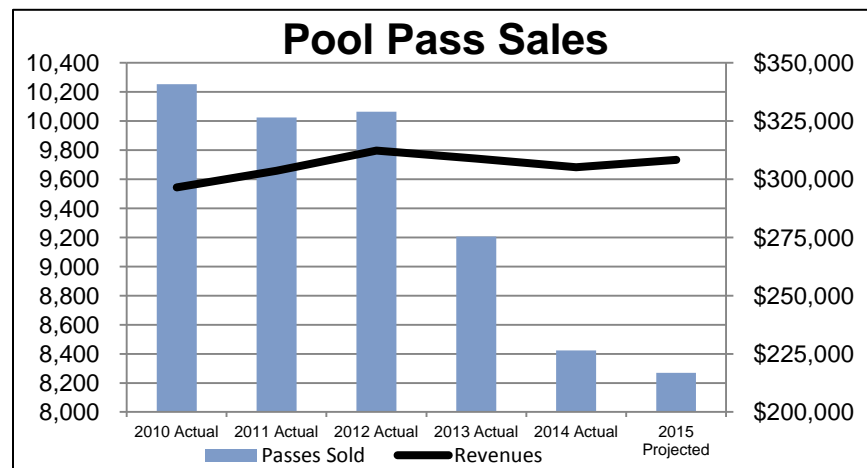
18.3%

In the proposed 2015 budget, this source is decreasing by 0.9% (\$33,993) as compared to the 2014 budget based on historical and current sales trends.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
3,468,636	3,501,438	3,777,119	3,743,126	(33,993)	-0.9%

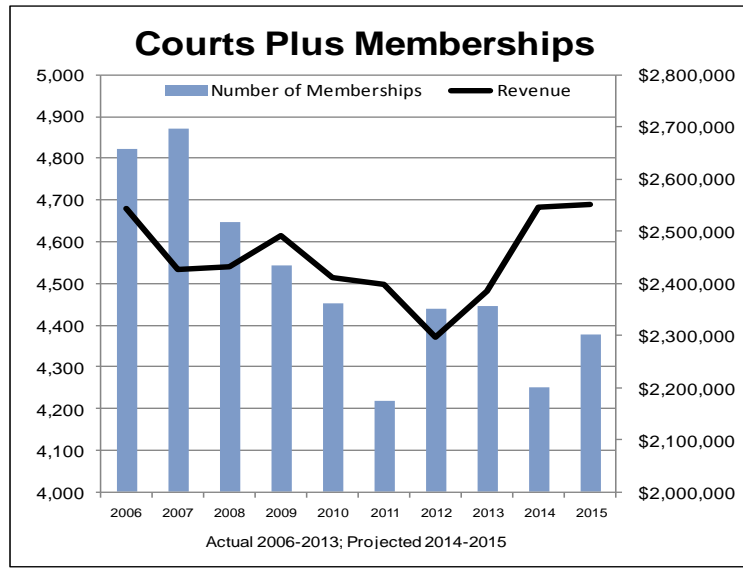


Outdoor Pool Facilities: Since Pool Pass sales have declined over the last four years (19.0% decrease from 2011 to 2014), staff propose a 10.6% (\$36,657) decrease in pool pass revenue projections in the 2015 Budget to accurately reflect pool pass sales trends (8,270 projected passes to be sold in 2015 as compared to 9,206 sold in 2013 and 8,424 sold in 2014). The District continues to offer the lowest pool pass rates in the region and is an excellent value with two outdoor pools, spray ground at the Hub and winter open swims at York High School (in cooperation with School District #205). The chart below illustrates pool pass actual sales along with the amount of revenue collected from 2010 to 2014 and 2015 projected sales and revenue.

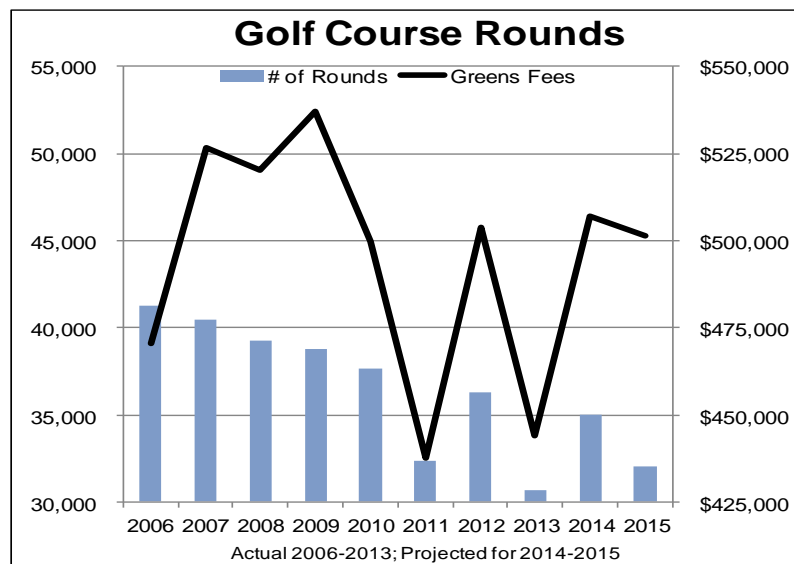


Since Pool Punch Card sales have increased over the last two summers, staff project an 18.0% increase (\$3,820) in revenue as compared to the 2014 budget. Staff will continue to assess if the decrease in pool pass sales and increase in punch cards sales are a long-term trend and assess impact on future budgets and operations.

Courts Plus: In the 2015 Budget, membership revenue is increasing by 0.2% (\$5,142) and projected to remain stable as compared to the 2014 Budget. Due to increased competition (from fitness studios and home workout options), the District may not meet 2014 Budget projections, but staff has begun and will continue to expand marketing/promotions and membership sales strategies to meet revenue projections in 2015. The chart below illustrates the historical trend in the number of Courts Plus memberships (from 2006 to 2013) and projections (2014 and 2015) along with the amount of membership revenue collected or projected during those years.



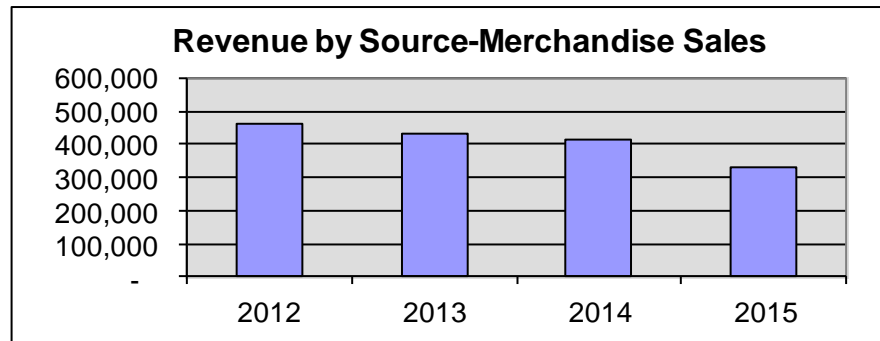
Sugar Creek Golf Course: Daily Use Fee revenue (Greens Fees) is decreasing by \$5,479 (1.1%) due to a projected decrease of rounds by 3,000 (35,000 projected in 2014 versus 32,000 in 2015). To estimate Daily Use Fee revenue (fees multiplied by number of rounds), staff used a three-year average of 2012 and 2013 actual rounds and 2014 projected rounds. Despite the projected decrease in rounds, revenue is only slightly decreasing due a higher percentage of participation by non-resident golfers (15.6%). The chart below illustrates the number of rounds from 2006 to 2013 (2013 was low due to the Chicagoland area experiencing the wettest January to June since the National Weather Service began keeping such records in 1882) and projected rounds for 2014 and 2015 along with revenue collected or projected to be collected from daily use (greens) fees.



MERCHANDISE SALES

Net merchandise sales are projected to decrease by 19.3% (\$79,559) in 2015 to reflect trends in actual sales as well as changes to operations as described below.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
462,156	431,297	411,813	332,254	(79,559)	-19.3%



Concessions and Vending: The concessions operations for Smalley Pool, and East End and Plunkett Parks were contracted out in 2014, resulting in no direct revenue (a \$77,636 reduction in the 2015 Budget). However, working with a contractor provides a guaranteed licence fee of \$3,000 (an increase in the 2015 Budget) thus limiting financial risk in the event of poor weather. For 2015, the impact will be limited for the customer as the vendor is planning to offer a similar menu.

In 2015, the District is entering into an exclusive license agreement with new snack and beverage vendors for the District's thirteen vending locations. The new vendors will pay the District a budgeted annual commission of \$17,843 as compared to 2014 commission of \$10,300 (a 73.2% increase or \$7,543). The District chose the new vendors using a competitive Request for Proposal (RFP) process, seeking qualified beverage and snack vending vendors with competitive commissions. In addition, corresponding wage, merchandise and supply expenses have been eliminated in the 2015 Budget.

Special event concession sales revenue is decreasing by 50.0% (\$1,500) due to the District selling concessions at less special events and a reduction in actual sales at events where concessions are sold.

Sugar Creek Golf Course: Pro shop revenue is decreasing by 7.7% (\$15,000) due to the industry trend signaling a decline in on-course equipment sales, which includes greater competition from big box retailers and on-line purchasing (Pro Shop supply expenses has a corresponding decrease). The bulk of the decrease in sales is from hard goods such as iron sets and shoes that require a large inventory of sizes, styles and vendors (Nike, Foot Joy, Puma, etc.) for the most sales. Sugar Creek will continue to sell soft goods (shirts, hats), accessories, balls, gloves, etc., which typically result in higher profit margins and are quick and easy access purchases since they are

Definition

Includes revenue from the sale of goods such as engraved bricks, tree memorials, concessions, vending, pro shop merchandise, and racquet stringing.

Assumptions Used to Develop Projections

Trends, customer desires, market conditions, and value.

Percent of merchandise sale revenue as compared to total revenues in proposed 2015 budget.

1.6%

strategically displayed near the point-of-sale counter.

Courts Plus: Courts Plus pro shop sale revenue is projected to decrease by 36.4% (\$10,080) due to a reduction in inventory to focus on key items that frequently sell.

Wilder Mansion: Catering commission revenue is increasing by 26.0% (\$6,750) as compared to the 2014 Budget based on the trend of more expensive event rentals with higher catering costs.

Brick Pavers: Based on actual sales, revenue from engraved brick pavers is increasing by 35.2% (\$1,500).

Definition

Includes the transfer of funds from one fund to another fund.

Assumptions Used to Develop Projections

Based on utilizing reserves and income from one Fund to support and provide funding for capital projects, debt payments and the reimbursement operating expenses.

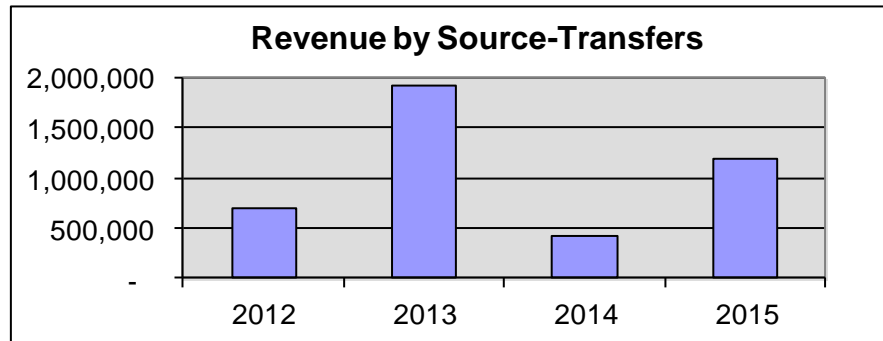
Percent of transfer revenue as compared to total revenues in proposed 2015 budget.

5.8%

TRANSFERS

The 2015 budget reflects a proposed increase of transfer revenue (\$763,322) due primarily to an increase in the transfer for cash and investments for capital project expenses planned for 2015. Actual transfers in 2012 and 2013 included shifting cash and investments between funds for the Wilder Park Conservatory and Horticulture Complex Renovation projects.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
705,082	1,920,601	428,540	1,191,862	763,322	178.1%



An overview of 2015 transfers is on page 80. Transfer revenue includes:

- \$525,027 from the General Fund (\$295,027) and Recreation Fund (\$230,000) cash and investments to the Capital Improvement Fund for various capital projects;
- \$387,500 from the Capital Fund cash and investments transferred to the Enterprise Services Fund for the Courts Plus Expansion if the District receives the PARC grant;
- \$179,165 from the Sugar Creek Golf Course Fund (\$103,450) and Early Bond Repayment Fund (\$75,715) to the Debt Service Fund for the payment of debt (including fees);
- \$75,920 from the Museum Department to the Enterprise Services Fund for the expenses (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events or rentals in the Wilder Mansion (e.g. non-profit organization and District meetings/trainings);
- \$10,000 from Recreation Fund income to the Capital Fund for the Wagner Community Center Office Planning;
- \$9,500 from Museum Department income to the Capital Fund for the Wilder Mansion Flooring Replacement project; and
- \$4,750 from the General Fund to Capital Improvement Fund for capital projects (brick paver sale (\$2,250) and synthetic turf field rental (\$2,500) revenues.

Definition

Bond proceed revenue includes the amount received from the sale of bonds in that budget year. Insurance proceeds are reimbursements from PDRMA for covered losses after the deductible. Disposal of fixed assets is the gain/loss from the sale of surplus property.

Assumptions Used to Develop Projections

Outstanding debt payments owed, proceeds from insurance settlements and the disposal of fixed assets.

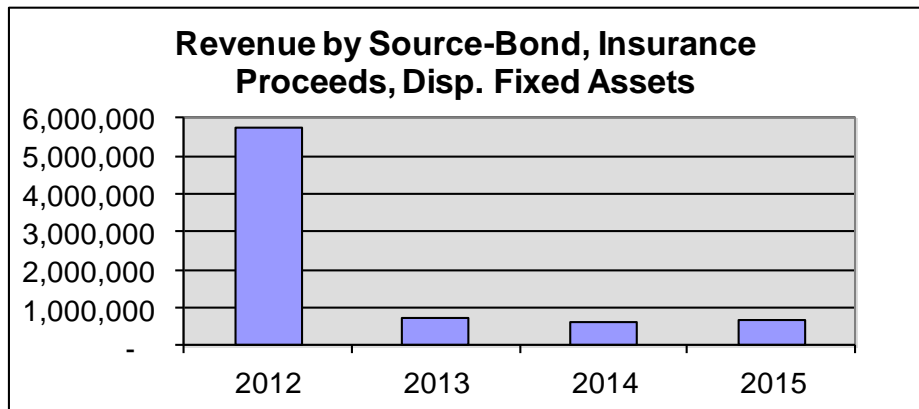
Percent of bond, insurance proceed, and disposal of fixed asset revenue as compared to total revenues in proposed 2015 budget.

3.2%

BOND AND INSURANCE PROCEEDS, DISPOSAL OF FIXED ASSETS

This revenue source is increasing by 6.0% (\$37,200) as compared to the 2014 budget to fund debt payments and capital projects. Staff budgeted the annual rollover General Obligation (G.O.) bond proceeds of \$657,000 for the payment of debt (\$315,000) and capital projects (\$342,000). See page 167 for a detailed overview of debt obligations. Besides the annual rollover bond and insurance proceeds, 2012 actual revenues included the refunding of the 2002 debt certificates with corresponding payments.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
5,748,197	748,442	619,800	657,000	37,200	6.0%



Definition

Interest revenue is the earnings generated from investments based on the interest rate.

Assumptions Used to Develop Projections

Interest rate trends, amount of funds available for investment.

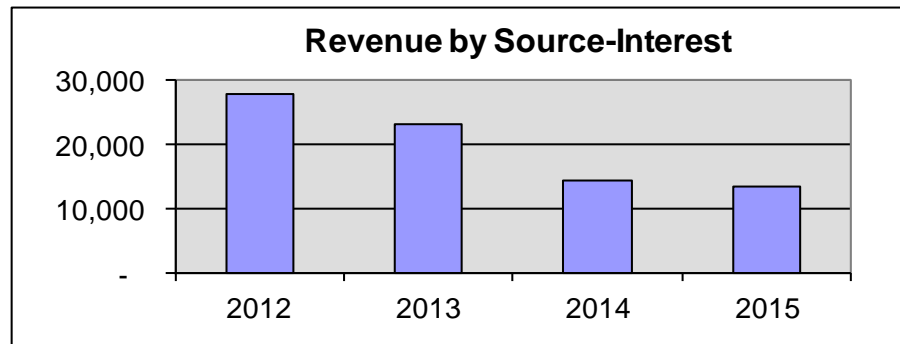
Percent of interest revenue as compared to total revenues in proposed 2015 budget.

0.1%

INTEREST

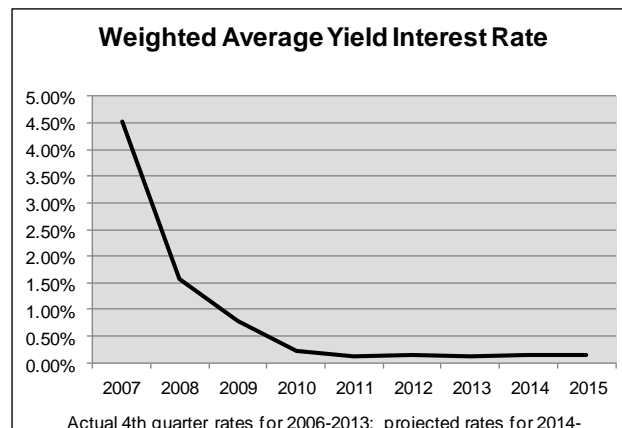
Due to low interest rates on investments continuing over the past four years, staff budgeted a decrease in 2015 interest revenue projections (\$1,000 in the General Fund) as compared to the 2014 budget.

2012 Actual	2013 Actual	2014 Budget	2015 Budget	2014 vs. 2015	% Change 14 vs. 15
27,978	23,303	14,500	13,500	(1,000)	-6.9%



The charts below illustrate the impact of investments on each Fund and the historical interest rates for District investments.

	2014 Budget	2015 Budget	Inc./.(Dec.)
General	7,000	6,000	(1,000)
Recreation	1,000	1,000	0
Enterprise Services	6,000	6,000	0
Early Bond Repayment	0	0	0
Capital Improvement	500	500	0
Total	14,500	13,500	(1,000)



Actual 4th quarter rates for 2006-2013; projected rates for 2014-

THIS PAGE INTENTIONALLY LEFT BLANK

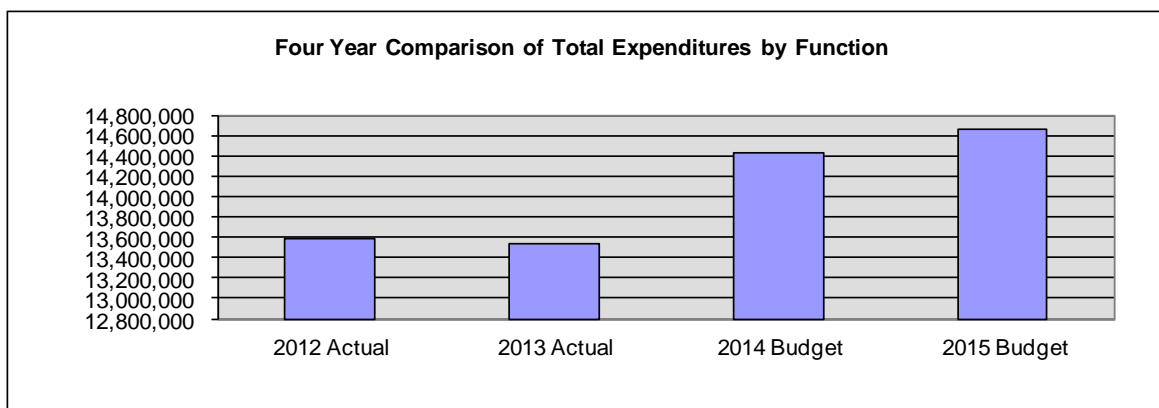
2015 BUDGET: EXPENDITURES BY FUNCTION



The District has six Departments that include Parks and Facilities, Recreation, Enterprise Services, Marketing and Communications, Information Technology, and Finance and Human Resources and the Administration and Sugar Creek Golf Course functions. In this section, expenditures are presented according to the District's major functional areas rather than by Fund. By reviewing, linking, and reporting long-range plans and budget allocations according to the functions, programs, and/or activities of each of the District's organizational areas as part of the budget process and in the Budget document, the Board, staff, and public can review, evaluate, and understand the role of each organizational area, the services it provides, its relationship to the other organizational areas and how resources were allocated in the budget to achieve District goals.

In addition to the 2012 and 2013 actual, 2014 budget and 2015 proposed budget figures by functional area¹, this section includes functional area missions, responsibilities, 2014 accomplishments and 2015 work plan tactics organized by 2013-17 Strategic Plan Objectives, expense highlights, future outlook and performance measures. The functional areas are Administration, Marketing and Communications, Finance and Human Resources, Information Technology, Parks, Facilities, Recreation, Enterprise Services and Golf Course. Transfer, capital and debt expenditures are not presented in this section. The chart below illustrates the total expenditures for all the functions, the difference and percent change between the approved 2014 and proposed 2015 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2012 and 2013 Actual, 2014 Budget and 2015 proposed Budget). The 2015 proposed function budgets illustrate a 1.6% overall increase in expenditures as compared to the 2014 approved budget.

Function	Expenditures by Function ¹				Difference ('14 to '15)	% Change ('14 to '15)
	2012 Actual	2013 Actual	2014 Budget	2015 Budget		
Park Board/Administration ²	682,943	472,045	494,410	532,208	37,798	7.6%
Marketing and Communications	374,701	435,685	443,555	520,663	77,108	17.4%
Finance and Human Resources	1,011,966	1,092,274	1,198,871	1,174,219	(24,652)	-2.1%
Information Technology	512,518	551,673	603,196	659,447	56,251	9.3%
Parks	1,491,112	1,437,950	1,573,798	1,544,202	(29,596)	-1.9%
Facilities	2,063,201	2,129,213	2,598,620	2,542,484	(56,136)	-2.2%
Recreation	3,049,024	3,003,785	3,196,696	3,236,641	39,945	1.2%
Enterprise Services	3,643,148	3,660,949	3,561,888	3,679,884	117,996	3.3%
Sugar Creek Golf Course	765,281	747,662	766,263	779,199	12,936	1.7%
Total	13,593,894	13,531,236	14,437,297	14,668,947	231,650	1.6%



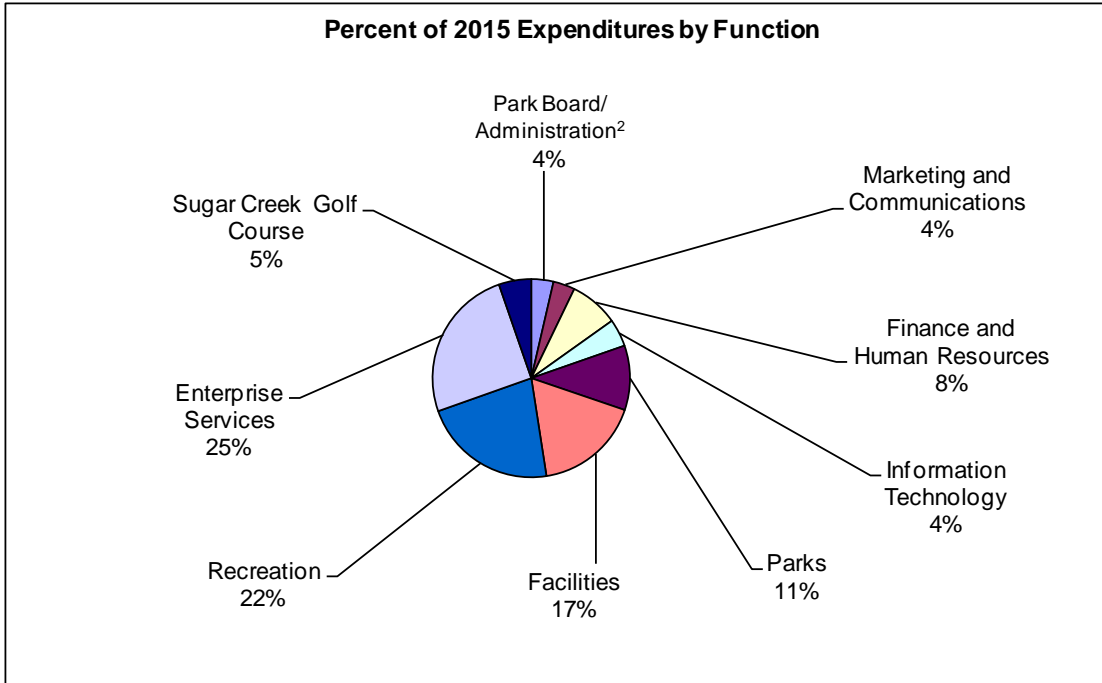
¹ Excludes capital, transfers and debt expenses

² Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$20,000 for Board expenses.

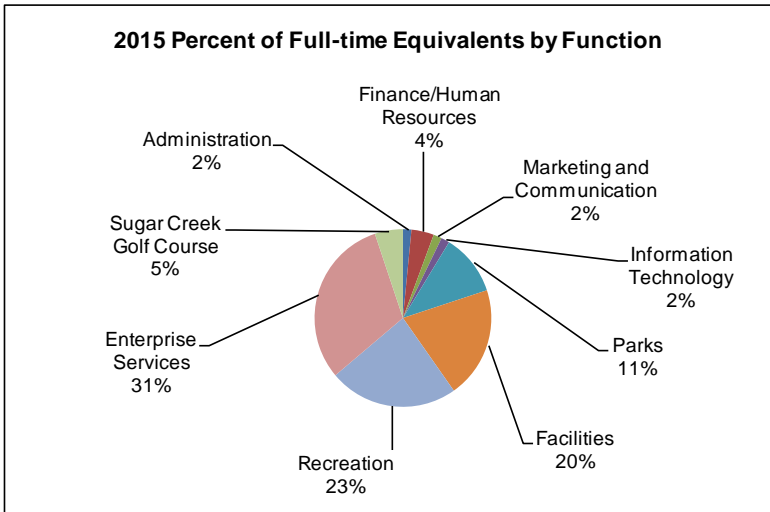
2015 BUDGET: EXPENDITURES BY FUNCTION



The pie chart below illustrates the percentage of expenditures for each functional area as compared to the total expenditures by function.



The pie chart below on the left illustrates the percent of full-time equivalent³ (FTE) employees for each functional area as compared to the total number of District FTE employees while the chart on the right includes the number of FTE employees for each functional area budgeted in 2014 and proposed for 2015 (decrease of 1 overall in 2015). This decrease is due to the elimination of one full-time accounting clerk position.



Full-time Equivalents ³	2014	2015
Administration	3	4
Finance/Human Resources	8	7
Marketing and Communication	3	4
Information Technology	3	3
Parks	22	21
Facilities	40	39
Recreation	46	47
Enterprise Services	61	60
Sugar Creek Golf Course	10	10
Total	196	195

³ FTEs are a calculation of the number of full-time employees based on a 2,080 hour work year and include full- and part-time.

Mission

To provide oversight and direction to the operational and policy functions of the District based on the policies of the Board of Park Commissioners, long-range plans and budget.

Funding Sources

Property taxes and interest income

Revenues and expenses in...

General (includes the IMRF, FICA, Liability, and Audit Departments), Recreation (includes Special Recreation Association) and Enterprise Services Funds.

Full-time equivalent staff

4

ADMINISTRATION

Description

To facilitate the execution of Board policies as established in the Board's Executive Limitation policies and long-range objectives as articulated in the Board's Strategic and Comprehensive Plans, provide staff support for the Board of Park Commissioners, coordinate the budget and capital planning processes, maintain legal documents and contracts, conduct elections, act as the District's legal, legislative and intergovernmental liaison and oversee the day-to-day operations of the District.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Developed criteria to assess the goals, costs, benefits, etc. of existing and potential partnerships to determine their current and/or potential effectiveness.
- Continued Sugar Creek Golf Course partnership agreement discussions with the Village of Villa Park and began discussions concerning equalizing golf course debt between the two partner agencies.
- Continued working to address the critical facility safety need of moving the Salt Creek Greenway Trail connector off the roadway on Brush Hill Drive (south of Butterfield) and onto the 360 Butterfield Road office building property through Board approval of a Letter of Intent for a property easement donation from the property owner of 360 West Butterfield Road.
- Continued engaging in discussions with the City Of Elmhurst regarding stormwater management issues and opportunities, including researching and providing information needed by the City to prepare mitigation options and to facilitate the Board's review of the final proposed options, including hosting a community-wide meeting to gather public input.
- Continued to serve (two Board members) on the City's stormwater sub-committee formed for the Park District, School District and City to cooperatively evaluate future options for mitigating stormwater flooding.
- Engaged the services of V3 Engineering to perform a peer review of the City's proposed plans and detailed stormwater modeling for park sites that remain under consideration by the Board to be used for stormwater detention purposes (\$18,800).
- Arranged for representatives from The Conservation Foundation (TCF) to present to the Board on how the organization could assist the District with its long-term property acquisition efforts.

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all the Function budgets.

- Participated in the Elmhurst League of Women Voters Community Update, providing an overview of the District and responding to a variety of questions from the attendees through a moderator.
- Received the Elmhurst Special Kids Day Award.

Optimize Program and Facility Mix

- Completed the comprehensive analysis of District programs, including developing the District's categories of services/programs and cost recovery/subsidy goals for each category, compiling financial, registration, market and competition data for programs and evaluating programs utilizing the Service Analysis and Financial Review methodology (e.g. financial viability, competition, market position and alignment with the District's mission).
- Determined the implementation strategy for addressing the outcomes of the program analysis described in the previous bullet.
- Compiled program, facility and expense data for ePRepSolutions to develop the true cost of District services and programs in the PASS software and utilized the PASS financial data as part of the program analysis process.
- Using a similar process, as the program analysis process, began evaluating core services to determine a strategy for maximizing resources and ensuring the future sustainability of the District.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Continued to improve the capital project development and review process, including enhancing and reviewing more detailed information on the projected operating impact of projects to assist with the assessment and prioritization of projects.

Take Care of What We Have

- Closed on the refunding of the 2006 G.O. Bonds in April 2014 (saving Elmhurst taxpayers \$204,528 during the remaining twelve-year life of the reissued bonds) after the Board approved an ordinance in February 2014, which legally allowed the District the flexibility to refund (refinance) existing bonds.
- Executed Completion Agreement with D Construction and Liberty Mutual Surety to complete wetland mitigation work per the 2007 Salt Creek Greenway Trail project contract specifications.

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- Created the pre-and post-assessment of cross-functional teams to evaluate their effectiveness and utilize the feedback to facilitate the success of future teams.

Excellence in Innovative Operational Management

- To maintain its effectiveness, reviewed the mission, purpose and structure of the employee Environmental Committee and changed it to a work group (Green Team) with members in the appropriate staff positions to impact sustainability and environmental outcomes.
- Reviewed and updated (Green Team) the District's Long-range Environmental Plan which reflects, but is not limited to, the District's Strategic Plan, Environmental Policy, Illinois Park and Recreation Association Environmental Report Card, industry trends and employee feedback.
- Prepared (Green Team) training topics to be presented at full-time all-staff meetings to integrate the District's environmental philosophy and vision into the organizational culture.
- Rotated monthly Green Team meetings between facilities to allow work group members to see firsthand the environmental initiatives at each location and lead to the development of uniform standards for sustainable operations between departments, facilities and functions.
- Recognized as an Honorable Mention for the 2014 Governor's Sustainability Award.

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Developed competencies, created and implemented a leadership training program.
- Hired and trained new part-time Administrative Assistant.

Other

- At the half-way mark of the District's 2013-17 Strategic Plan, critically evaluated and made modifications to Strategic Work Plan initiatives to effectively implement the strategies in the Plan.
- Solicited quotes and negotiated a new 3-year lease and maintenance agreement for 8 multi-functional copiers (\$36,000).
- Digitized District documents, audits and budgets and began digitization of archived news articles.
- Developed database to track the Board's closed session meetings, dates of approval and release.
- Initiated the posting of pre-board meeting packets to the District website for the press, staff and community to review prior to the meeting.

2015 Work Plan⁴

Strategic Theme: Customer Centered

Nurture Community Connections

- Begin reviewing District partnerships based on the new criteria developed to assess their current and/or potential effectiveness.

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

- Pursue opportunities to nurture community connections identified in the program planning and core services review process.
- Retain the services of V3 Engineering to continue performing a peer review and detailed stormwater modeling review for park sites under consideration for use as stormwater detention facilities by the Board (\$20,000).

Optimize Program and Facility Mix

- Complete the evaluation of core services and create a strategy for addressing the outcomes of the evaluation, including maintaining, improving and/or divesting services for future sustainability.
- Continue to implement the outcomes of the Program Plan analysis.
- Develop an annual review to evaluate program/service offerings and make adjustments to programs/services as needed.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Develop and begin addressing a strategy for implementing the District's cost recovery/subsidy allocation model and review and update the District's revenue and expense policies to reflect this model.

Invest in the Future

- Investigate and implement options to reduce energy consumption expenses.
- Track and report the allocation of financial resources and accomplishment of sustainability initiatives dedicated toward making the District a sustainable organization.

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- Implement cross-functional teams that address Strategic Plan initiatives and foster interaction and involve all levels in the organization.
- Conduct the pre- and post-assessment for cross functional teams and utilize the feedback to facilitate the success of future teams.

Excellence in Innovative Operational Management

- Address the following Green Team initiatives: review and update the Natural Area Management Plan, Invasive Plant Species Control Plan and Reduction and Handling of Paper Waste document; develop specifications and recommendations for purchasing environmentally friendly paper (low chlorine, 30% or greater recycled content, etc.) and present environmental training topics at two full-time all staff meetings.

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Continue implementation of the leadership training program.

Create a Culture of Continuous Improvement

- Assist the Board with considering and potentially conducting a Board assessment process to continuously improve Board effectiveness (following the April 2015 election).

Foster a Culture of Innovation

- Conduct service/program/facility analysis trainings specifically designed to discuss the macro operating environment, including social and demographic, technological, economic and political trends.
- Integrate and utilize the trend analysis trainings and review referenced in the bullet above as part of budget, capital and work plan development.

Other

- Conduct a comprehensive review and update the District's Administrative Policy Manual.
- Review, update and bring to the Board for approval the District's Park User Policy Ordinance.
- Act as an election official and conduct the 2015 Commissioner consolidated election process in DuPage and Cook counties.
- Assess and update, as needed, the new Park Board Commissioner orientation and manual.

2015 Budget Highlights

The Administration function budget is increasing by 7.6% as compared to the 2014 Budget (\$37,798) due mainly to increases in **Wages** by 6.3% (\$15,909) and **Contractual Services** by 9.0% (\$21,289).

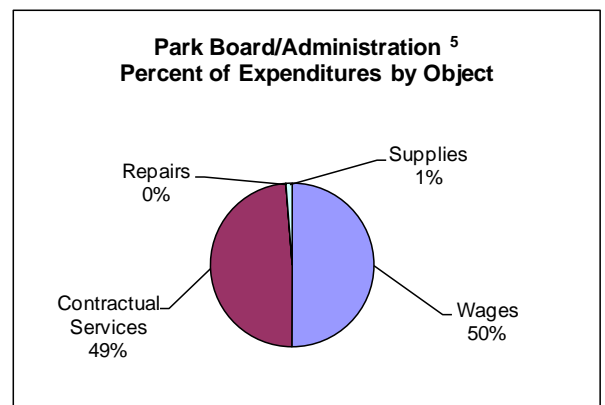
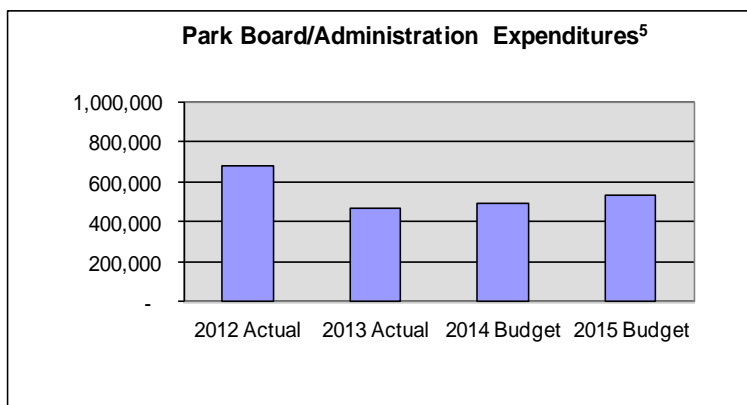
Wages are increasing partially due to adding funds for a part-time Administrative Intern (\$5,400) to assist with special projects and the 3% merit increase (\$11,192).

In **Contractual Services**, Consulting is decreasing by 28.6% (\$10,000) due to the elimination of \$30,000 in professional services fees for one-time projects such as the program analysis offset by a \$20,000 increase to retain V3 Engineering to perform peer review and detailed stormwater modeling review for park sites under consideration for use as stormwater detention facilities (per the City of Elmhurst's request). Continuing Education is increasing by \$1,000 to hire a trainer to conduct service/program/facility analysis trainings on the macro operating environment including social and demographic, technological, economic and political trends. Contract services is also increasing by 8.3% (\$2,750) due to a new three-year lease for copiers and based on 2013 actual print usage (\$36,000 overall). Postage is increasing by 29.9% (\$3,075) based on 2013 actual postage and to reflect the U.S. Post Office's postage increase. Health care expenses are increasing by \$20,859 due mainly to a projected rise of 20% in Medical and 15% in Dental and Vision costs.

Future Outlook

The **Future Outlook** for the Administration Function will be driven by the continued implementation of the District's Strategic Plan. In 2015, staff will be implementing the outcomes of the program analysis, core services review and work analysis/ staffing study.

Expenditures by Object: Park Board/Administration ⁵						
Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	311,398	243,907	250,573	266,482	15,909	6.3%
Contractual Services	365,251	221,631	237,837	259,126	21,289	9.0%
Repairs	0	0	0	0	0	0.0%
Supplies	6,294	6,507	6,000	6,600	600	10.0%
Total	682,943	472,045	494,410	532,208	37,798	7.6%



⁵ Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$20,000 for Board expenses.

Performance Measures: Administration					
Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
% of Capital Budget Dedicated to Addressing Comprehensive Plan Recommendations	78%	20%	75%	55%	275.0%
% of Strategic Plan Initiatives Addressed	33%	53%	77%	24%	45.3%
% of Strategic Plan Initiatives Accomplished	0%	6%	12%	6%	100.0%

Mission

To provide communication and education internally and externally for local, regional and state citizens of the Park District; to support and manage the use of volunteers; to provide a resource for the People for Elmhurst Parks Foundation; and to seek alternate sources of revenue including advertising and corporate sponsorships.

Funding Sources

Property taxes, advertising, sponsorships and interest income

Revenues and expenses in...

General (includes the IMRF and FICA Departments), Recreation (includes SRA and Museum Departments) and Enterprise Services Funds.

Full-time equivalent staff

4

MARKETING AND COMMUNICATIONS

Description

To plan, develop, manage and achieve strategic goals and objectives: provide strategic guidance and creative ideas and execution of marketing and business plans for the District, its facilities, programs and events; produce news releases and other written communication materials; edit District publications; assist in planning and promotion schedules; assist with enhancement of community and public relations and publicity; recruit and manage the use of volunteers; provide a resource for the People for Elmhurst Parks (PEP) Foundation; generate revenue in advertising and corporate sponsorships; and promote the District through various District events and community outreach.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Continued involvement toward developing mutually beneficial relationships with community groups including: Elmhurst Chamber of Commerce, City of Elmhurst, School District 205, Elmhurst Visitor & Tourism Committee, Elmhurst Historical Museum, Villa Park Chamber of Commerce, Elmhurst Marketing Community Roundtable and the DuPage Visitor & Tourism Association.
- Started new partnerships with Elmhurst groups/businesses to promote the District's programs, parks, and services including: Classic Cinema Wednesday movies, Elmhurst Farmers Market, City Centre events and the Spring Road Pet Parade.
- Developed a news stream on the District website highlighting construction updates during the restoration of the Wilder Park Conservatory and greenhouses and promoted Grand Opening events for both VIP's and the community.
- Added a stormwater page on the District's website to inform and engage residents on this critical issue.

Improve Customer Experience

- Increased visits to the District's website by continually providing up-to-date, informative and interesting content, photos and promotional messages, including the new stormwater information section.
- Instituted comprehensive and consistent approach to on-line survey process, distributing over 100 program surveys in 2014.

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

- Continued to grow the District's Facebook audience (from 925 to 1,150) with frequent relevant posts.

Optimize Program and Facility Mix

- Provided competitive analysis of program areas as part of program analysis process and review.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Utilized effective promotions to all residents to increase attendance at community events, including Park Palooza, KiteFest and Trick or Treating at Safety Town.
- Educated the community on the value of the District and provided transparency by creating and distributing an Annual Report to all households highlighting District funding and enterprise operations and financial results, practices and policies.
- Redesigned the monthly eNewsletter, *A Walk in the Park*, to broaden its appeal by containing more District news and updates rather than focusing only on programs, including a *Behind the Trees* feature highlighting an employee that is also featured on epd.org.

Invest in the Future

- Continued emphasis on developing relationships to increase both sponsorship and advertising revenues, including developing new sponsorship collateral that resulted in six new sponsors for various events.

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- With the Human Resources Division, created a new eNewsletter for employees titled *epd etc.* based on the results of a survey regarding what information employees would like to receive, how often and in what format.

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Began holding weekly Marketing and Communications Department meetings to support a team approach in the marketing creative process and execution and create team priorities for the week.

Foster a Culture of Innovation

- After reviewing research and receiving feedback regarding the need for more walking trails in the parks, developed the *Trail Guide*, an informative map with all District walking/jogging paths and made available in outdoor literature boxes on District trails.

2015 Work Plan⁴

Strategic Theme: Customer Centered

Nurture Community Connections

- Evaluate opportunities for shared volunteer base among community non-profits.

Optimize Program and Facility Mix

- Develop a survey for baby boomer (adults) to determine their interest and desire for programming from the District to assist the Recreation Department in adult program development.
- Explore promotional opportunities to effectively reach the Elmhurst Hispanic market by developing a communication plan (late 2015-2016).
- Work with Courts Plus Business Plan team to help develop key strategies and tactics for Courts Plus member acquisition and retention.
- As part of the program analysis action plan, work with program managers and staff to develop timelines and then business plans for each identified core program, service and facility.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Utilize new positioning statement, Your Community...Your Park District, in various communications, including the District Annual Report, website and Board communications.
- Assist with developing pricing strategies for key services, based on historical and acquired research.
- Develop Board/District communication tool and determine delivery methods in order to reach constituents with news and educational content regarding the District.

Invest in the Future

- Explore opportunities to reach non-users more effectively, including the groups mentioned in previous work plan items (e.g. non-program users, adults, non-residents, Hispanic population).

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- Develop and administer an internal survey to identify key business processes that need to be improved.
- Evaluate survey findings and share with Management Team to begin process for policy and procedural modifications.

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Excellence in Innovative Operational Management

- Develop a quarterly Marketing Scorecard as a tool to review and measure program customer satisfaction, engagement with the website and social media, in addition to results from eBlasts and other communications as mentioned previously.

2015 Budget Highlights

As compared to the 2014 Budget, the Marketing and Communications function expenses are increasing by 17.4% overall (\$77,108) due mainly to increasing outreach to District customers. Overall, **Contractual Services** is increasing by 25.5% (\$61,519), including higher projected expenses in Printing by 105.1% (\$38,900), Public Relations by 53.8% (\$11,300) and Postage by 91.7% (\$13,300) to reach our customers effectively and regularly by promoting news and events, creating and distributing a new board/District community communication device and enhancing the commitment to transparency. Moreover, expenses in these areas will be utilized for branding Courts Plus more effectively to be more competitive in the market and attract new members (\$31,100 of the \$61,519 listed above). Lastly, Ads and Notices are increasing by 17.0% (\$4,920) as compared to the 2014 Budget to provide advertising support for new District events and additional advertising for the Wilder Mansion (print and online).

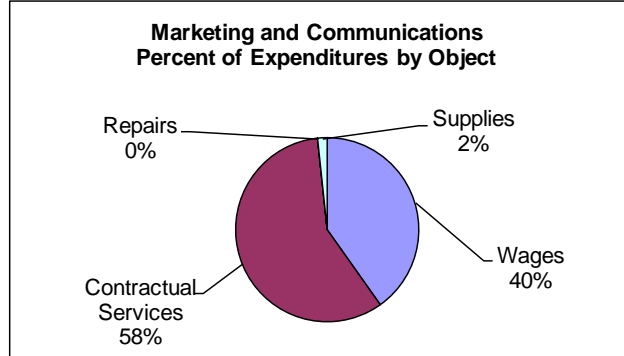
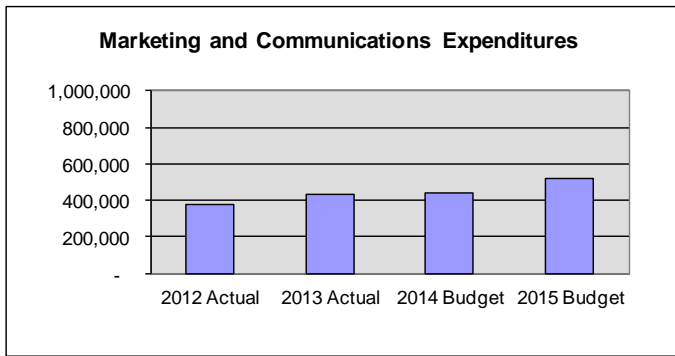
Future Outlook

The **Future Outlook** of the Marketing and Communications function is to evaluate every communication piece the District creates or would like to create, determining usefulness, necessity, cost and value to the organization while inspiring new ideas. The District's annual report, new board communication devices, eNewsletter, eBlasts, advertising, promotion, websites, Facebook pages, community events, participation in partner events and community and media calendar posts will be high priorities in the District's communication strategy.

Expenditures by Object: Marketing and Communications

Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	181,478	193,056	194,117	209,106	14,989	7.7%
Contractual Services	185,273	232,279	241,238	302,757	61,519	25.5%
Repairs	0	0	0	0	0	0.0%
Supplies	7,950	10,350	8,200	8,800	600	7.3%
Total	374,701	435,685	443,555	520,663	77,108	17.4%

2015 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Marketing and Communications

Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
Volunteer Hours	8,061	7,500	8,000	500	6.7%
Facebook Following-Likes	1,031	1,400	1,600	200	14.3%

FINANCE AND HUMAN RESOURCES

Mission

To provide efficient, quality financial and human resources services for the internal and external customers of the Elmhurst Park District on a timely basis in accordance with Federal, State, and local regulations, District policies, the Strategic Plan and sound business practices.

Funding Sources

Property taxes and interest income

Revenues and expenses in...

General (includes the IMRF, FICA, Liability, and Audit Departments), Recreation (includes SRA and Museum Departments), Enterprise Services and Sugar Creek Golf Course Funds.

Full-time equivalent staff

7

Description

Finance Division: To plan, develop, manage and maintain the financial operations of the District in the areas of finance, auditing, payroll, investments and accounting.

Human Resources/Risk Management Division: To plan, develop, manage and maintain human resources (compensation, benefits administration, employee relations, training) and safety functions (risk management, safety claims) for the District.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Investigated and developed new approaches for recruiting summer staff within the community, including hosting a job fair.

Strategic Theme: Fiscal Agility

Take Care of What We Have

- Completed a District-wide work analysis/staffing review to determine the best allocation of labor dollars, including hiring Matrix Consulting Group to conduct the study and compiling documents and data and participating in staff interviews to assist the firm with its review (\$37,000).
- Investigated additional modules to add to the District's existing Human Resource/Payroll software.
- Researched alternatives to the District's Com/Eden financial software intranet site to provide staff greater access to financial and vendor information.

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- With the Marketing and Communications Department, created a new eNewsletter for employees titled *epd etc.*, based on the results of a survey regarding what information employees would like to receive, how often and in what format.

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Reintroduced employee Job Shadowing program.
- Investigated re-implementation of mentoring program for new supervisors.
- With the assistance of the University of Illinois professor who co-created the current employee performance management system, conducted a longitudinal study and developed an annotated bibliography of the District's full-time employee performance appraisal system to evaluate its effectiveness.

Other

- Retained, after Board approval, Lauterbach & Amen as the District's audit firm for 2014 to 2016 to perform the annual audit and provide opinions and guidance as needed throughout the year.
- Working with the Information Technology Department, began videotaping employee brown bag seminars and other trainings and posted them on the District's intranet site for viewing.
- Continued to monitor the Federal Patient Protection and Affordable Care Act (healthcare reform) and implemented required policies, procedures and changes.
- Applied for the Park District Risk Management Association (PDRMA) Grant and Recognition Program.
- Began tracking employees ineligible for rehire and those utilizing the Family Medical Leave Act (FMLA) in the District's Human Resource Information Systems (HRIS) for more efficient operations and reporting.
- Began working with Administration staff to organize current vendor W-9 forms in preparation for the W-9 audit.

2015 Work Plan⁴

Strategic Theme: Fiscal Agility

Take Care of What We Have

- Purchase and implement new registration system (\$123,256) to replace the District's current Class registration system, which will not be supported by Active.net starting in December 2017.

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- Survey employees on the effectiveness of the new employee e-Newsletter.

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Excellence in Innovative Operational Management

- Assist with and implement any necessary changes based on the outcomes of the work analysis/staffing review study.
- Complete a review of the District's compensation program using the Matrix Consulting Group, including evaluating full-time and part-time/short-term employee salary classification systems.

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Review recommendations provided in longitudinal study and annotated bibliography and implement any necessary changes to the District's full-time employee performance appraisal system.
- Evaluate current District training, practices, policies and procedures and develop a plan of action based on outcomes.

Other

- Create and implement procedures for managing customer credit balances.
- Continue to monitor Federal Patient Protection and Affordable Care Act (healthcare reform) and implement necessary policy and procedure.
- Complete a vendor W-9 audit to ensure District vendor records are up-to-date and proper reporting occurs when processing IRS 1099 Forms.

2015 Budget Highlights

The Finance and Human Resources function budget is decreasing by 2.1% (\$24,652) overall as compared to the 2014 Budget. **Wages** are decreasing by 1.2% (\$5,186) mainly due to the elimination of a vacant full-time Finance Clerk position (\$35,560) offset by a mid-year employee promotion after eliminating the full-time position (\$6,913), 2015 merit increase (\$13,766), and part-time wages (\$8,580) to assist with the new registration system implementation and vendor W-9 audit.

Contractual Services expenses are proposed to decrease by 1.8% overall (\$13,666) as compared to the 2014 Budget, largely in part to the completion of the majority of the District-wide work analysis/staffing review in 2014 (\$26,000 decrease in Consulting). Staff budgeted \$4,000 to complete the compensation portion of the staffing study in 2015. **Supplies** are proposed to decrease by 36.7% (\$5,800) as compared to the 2014 Budget due primarily to the one-time purchase of a new higher-capacity paper shredder in 2014 (\$3,000) and postponing the replacement of an AED in 2015 (\$2,500) since all are in good working condition.

Future Outlook

The **Future Outlook** of the Finance and Human Resources function is to lead the District's Registration group with the implementation of a new registration system. Staff will also continue to monitor the implications of the Federal Patient Protection and Affordable Care Act (healthcare reform), including the new financial impact of increased insurance costs on the District's budget. In addition, Finance and Human Resources staff will assist

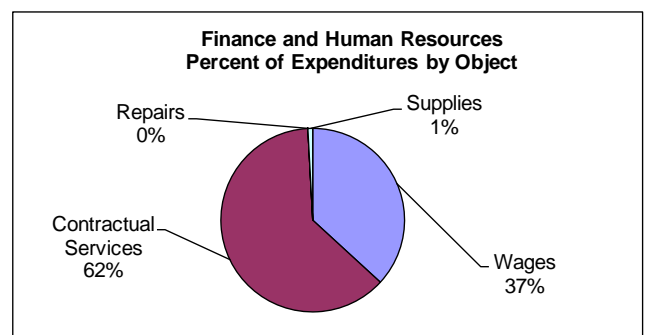
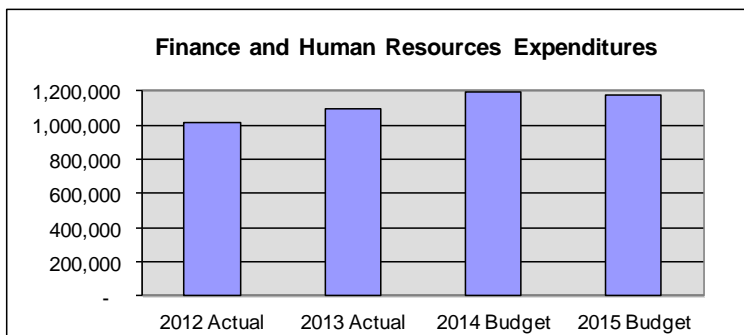
2015 BUDGET: EXPENDITURES BY FUNCTION



with action plan development for the outcomes of the work analysis/staffing study, lead the completion of the compensation study and implement recommendations from both studies.

Expenditures by Object: Finance and Human Resources

Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	413,878	430,004	436,903	431,717	(5,186)	-1.2%
Contractual Services	575,032	655,363	746,168	732,502	(13,666)	-1.8%
Repairs	0	0	0	0	-	0.0%
Supplies	23,056	6,907	15,800	10,000	(5,800)	-36.7%
Total	1,011,966	1,092,274	1,198,871	1,174,219	(24,652)	-2.1%



Performance Measures: Finance and Human Resources

Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
% of Employees Receiving HR and Safety Training within 30 Days of Hire/Rehire	91%	97%	98%	1%	1.0%
Percentage of Full-time Employees Qualifying for Wellness Premium Incentive Program	84%	85%	86%	1%	1.2%

Mission

To provide a secure, productive, and progressive information systems environment to internal and external customers; to provide creative and informed long-term planning for the District to ensure an adaptable and resilient environment for the future; and to enhance internal and external customers' experience through technology and user-oriented service.

Funding Sources

Expenses for this function are reported in an Internal Service Fund and are reimbursed (charged back) by the operating funds using District information technology services.

Full-time equivalent staff

3

INFORMATION TECHNOLOGY (IT)

Description

To purchase, support and maintain the District's hardware devices, software applications, wide area network (WAN) connections, local area networks (LAN), telecommunication systems and security camera systems.

2014 Accomplishments³

Strategic Theme: Customer Centered

Improve Customer Experience

- Redeveloped the wildermansion.org website as a CMS (content management system) to allow for non-technical staff to update pages directly via an easy-to-use interface.
- Added panoramic view photos to the wildermansion.org website.
- Began redesign of the courts-plus.com website.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Investigated registration system options with the District's Registration Team.
- Redeveloped the District's intranet site (internal website).

Take Care of What We Have

- Started project to replace ninety PC workstations.
- Replaced directory services server at Courts Plus.
- Upgraded the District's core network switch, which provides a layer of redundancy for virtual servers accessing the SAN (storage area network).

Strategic Theme: Improvement through Collaboration and Innovation

Excellence in Innovative Operational Management

- Reviewed and updated the Strategic Technology Plan with a cross-functional team of representatives from all District departments.

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

- Investigated unified wireless solutions that will replace the traditional, autonomously configured access point nodes (Wi-Fi) with a centralized system that simplifies deployment and management of wireless access points.
- Met with Comcast and AT&T representatives to evaluate options and costs regarding an increase of bandwidth (the 'pipe' through which data travels) for the District's WAN (wide area network) links to keep up with current and future applications used by the District (particularly registration); after Board approval, began working with Comcast to upgrade the network.

Other

- Upgraded productivity software to keep end user Microsoft Office software current.
- Procured and configured video hardware and software for staff to record training sessions that are viewable via the District's intranet site.
- Implemented a mobile device management (MDM) solution for District-owned devices (an MDM provides for over-the-air distribution of configuration settings and data for a large number of mobile devices).
- Created GIS (geographic information systems) maps to assist with park and facility maintenance, as well as plot recreation participants for specific programs.

2015 Work Plan⁴

Strategic Theme: Customer Centered

Improve Customer Experience

- Redevelop the courts-plus.com website as a CMS (content management system).
- Develop the epd.org mobile website.
- Increase Wi-Fi offerings to the public by implementing a unified wireless solution that centralizes management of wireless access points.

Strategic Theme: Improvement through Collaboration and Innovation

Excellence in Innovative Operational Management

- Continue to upgrade the District's WAN (wide area network) infrastructure, resulting in increased bandwidth speeds on the links that connect District buildings via the data network.
- Implement the new registration system with the Registration Team.
- Upgrade the District's firewall and content filter.
- Complete the PC replacement project.

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Other

- Upgrade several back-end servers.
- Replace a directory services server.
- Work with Facilities staff on the installation of an intercom system at the Wagner Community Center, as well as additional network cabling.

2015 Budget Highlights

The Information Technology function budget is increasing by 9.3% (\$56,251) overall as compared to the 2014 Budget. **Wages** are increasing by 6.0% overall (\$14,074) due mainly in part-time wages to add an intern for nine months to assist with completing the PC replacement project that began in 2014 (22.5% increase or \$6,800).

Contractual Services are increasing by 18.9% (\$47,277) overall as compared to the 2014 Budget mainly due to the WAN (wide area network) infrastructure upgrade (approved by the Board at its September 10, 2014 meeting), which needs to be completed prior to implementation of the new registration system. The registration system's bandwidth requirements exceed what is currently in place. The greater bandwidth speeds of fiber and hybrid-fiber coax cost more than the T1 circuits the District has utilized the past decade (\$40,160 increase in Internet Connectivity or 83.3%).

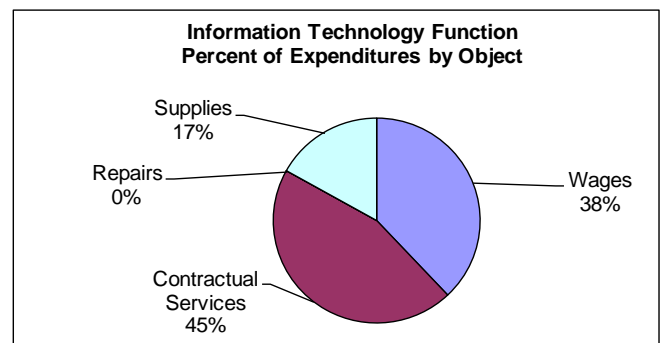
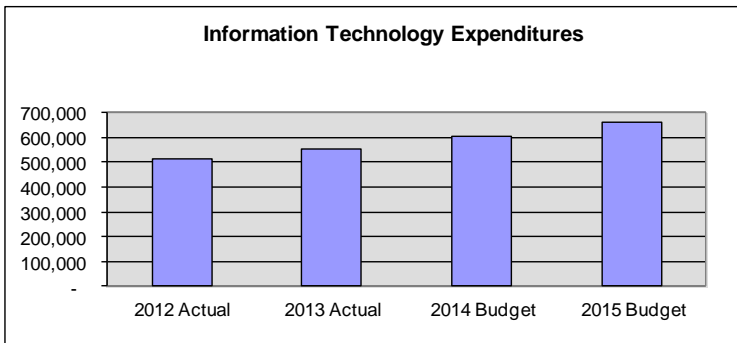
Future Outlook

The Future Outlook of the IT function will be impacted by the following trends:

- IT maintenance costs will continue to increase as the District becomes more dependent upon technology.
- With more technology being used, help desk request resolution times will increase due to increased demand on staff resources.
- Mobile access will continue to grow, with more devices entering the enterprise network. MDM (mobile device management) will become more prevalent to control District devices as well as BYOD (bring your own device) items. Also, remote access will increase, with more secure VPN (virtual private network) options available.

Expenditures by Object: Information Technology						
Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	224,111	241,248	236,227	250,301	14,074	6.0%
Contractual Services	215,523	221,711	250,369	297,646	47,277	18.9%
Repairs	0	0	0	0	-	0.0%
Supplies	72,884	88,714	116,600	111,500	(5,100)	-4.4%
Total	512,518	551,673	603,196	659,447	56,251	9.3%

2015 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Information Technology

Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
Website Visits (epd.org)	224,534	254,000	260,000	6,000	2.4%
Website Visits (courts-plus.com)	70,752	71,000	71,500	500	0.7%
Website Visits (wildermansion.org)	37,184	38,900	40,000	1,100	2.8%
Website Visits (sugarcreekgolfcourse.org)	29,211	34,000	34,000	0	0.0%
Website Unique Hosts* (epd.org)	111,453	118,000	123,000	5,000	4.2%
Website Unique Hosts* (courts-plus.com)	32,607	33,600	34,000	400	1.2%
Website Unique Hosts* (wildermansion.org)	27,698	29,000	30,000	1,000	3.4%
Website Unique Hosts* (sugarcreekgolfcourse.org)	19,104	23,000	23,000	0	0.0%

*A single IP address could "host" multiple computers behind a router. The amount of unique hosts is typically higher, but there is no method to track this data.

Mission

To plan, develop and provide outdoor spaces consisting of open space, natural areas and developed park areas that are a model of quality and cleanliness, while proactively and consistently meeting the needs of the Elmhurst community.

Funding Sources

Taxes, donations, user fees and interest income.

Revenues and expenses in...

General (includes IMRF and FICA Departments), Recreation (includes the Museum Department) and Enterprise Services Funds.

Full-time equivalent staff

21

PARKS

Description

Parks Division: To handle the day-to-day maintenance and care of the parks and grounds including: mowing, tree care, trash removal, turf care, snow removal, litter collection, etc.; to coordinate the planting and upkeep of all flower beds and landscape displays and care for the Elmhurst Great Western Prairie, Veterans Memorial and the Wilder Park Conservatory that hosts a variety of shows and museum displays throughout the year; to manage the District's fleet of vehicles and equipment including the procurement of new equipment and replacement of fleet vehicles; and to coordinate repairs with the City of Elmhurst mechanics and the repair and replacement of small engine equipment.

Park Planning: To plan and design new facilities and parks and to coordinate the purchase of replacement site amenities, playground renovations, utility work, accessibility improvements, new tree planting and the District's tree memorial and brick paver programs.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Highlighted the newly restored Wilder Park Conservatory at the 2014 Elmhurst Garden Club's annual Garden Walk & Faire.
- Assisted seven local Eagle Scouts with service projects at the Salt Creek Greenway Trail, Illinois Prairie Path and Eldridge, Wilder and Berens parks.
- Participated in the School District 205 Vocational Training Program by offering a student work experience at the Wilder Park Conservatory.

Improve Customer Experience

- Installed trail guide map boxes along the paths and trails in eight parks.

Optimize Program and Facility Mix

- Featured four updated flower shows in the newly restored Wilder Park Conservatory (\$7,300).
- Hired V3 Engineering to develop a Master Plan and topographic survey for the redevelopment of Butterfield Park that addresses drainage and other issues along with the District's Comprehensive Plan (\$20,000).

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all the Function budgets.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Applied for a \$400,000 Open Space Land Acquisition and Development/Land and Water Conservation Fund (OSLAD/LWCF) grant for Butterfield Park redevelopment, including holding a public meeting to gather feedback and working with both V3 Engineering to detail existing conditions and the grant writing consultant, C.H. Schrader, to prepare the grant application.

Take Care of What We Have

- Completed annual contractual maintenance of paved surfaces at Eldridge Park east paths, Berens Park west paths (near restroom), Conrad Fischer Park south paths along with seal coating projects at Butterfield Park north lot, Wilder Park Cul-De-Sac and Crestview Park Recreation building (\$101,546).
- Completed the 261 W. Grantley project that included the removal of existing deteriorated paved driveways, re-grading of the property to improve site drainage and installation of perforated under drain storm structures and cleanouts (\$31,450).
- Completed contractual pruning on seven willow trees surrounding the perimeter of the Eldridge Park lagoon, including saving a mature American Elm tree at Salt Creek Park by pruning and cabling it (\$5,000).
- Replaced the deteriorated collapsed Eldridge Park lagoon outflow drainage piping to mitigate flooding of the park and recreation building (\$162,042).
- Completed the redevelopment of the Wilder Park Conservatory and Horticulture Complex in Wilder Park, including landscaping and purchasing furniture, fixtures and equipment for the Conservatory, greenhouses and propagating house.
- Restored and renovated six tennis courts at Berens Park that were in need of maintenance, including stripping and sealing. A Slip Stone method was used to stabilize the base and decrease likelihood of future cracking (\$142,789).

Other

- Held grand re-opening of the redeveloped Wilder Park and Conservatory and Horticulture Complex in April 2014.

2015 Work Plan⁴

Strategic Theme: Customer Centered

Nurture Community Connections

- Refurbish the “Shooting Star Trail” along the Great Western Prairie with the prairie volunteer group.

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Improve Customer Experience

- Install new trail markers and informational signage along the “Shooting Star Trail” on the Great Western Prairie (\$400).

Optimize Program and Facility Mix

- Complete the redevelopment of East End Park, including replacing playground equipment and poured in place surfacing, resurfacing basketball and tennis courts and paving bleacher area to provide ADA accessible paths to all amenities (\$450,000).

Strategic Theme: Fiscal Agility

Take Care of What We Have

- Complete annual contractual maintenance of paved surfaces at The Hub paths at Berens Park and the Abbey west parking lot (east lot completed in 2011) along with seal coating projects at Wilder Park and Plunkett Park/Courts Plus parking lots and Eldridge Park east, Berens Park west and Conrad Fischer Park paths (\$93,061).
- Update two perennial beds in front of Wilder Mansion and perennial bed north east of the wedding bowl (\$1,000).
- Implement contractual catch basin maintenance and repair program (\$2,500).
- Update the landscaping and park amenities at Glos Park based on Comprehensive Plan recommendations (\$38,000).
- Replace three District trucks, including two with crew cabs which will be utilized by the mowing and greenhouse crews (\$90,000).
- Remove dead or dying ash trees infested with the Emerald Ash Borer (\$7,000).

Strategic Theme: Improvement through Collaboration and Innovation

Excellence in Innovative Operational Management

- Purchase and install properly sized rain harvesting tanks for the Wilder Park Conservatory and greenhouse (\$3,000).

2015 Budget Highlights

The proposed 2015 Parks function expenses illustrate an overall 1.9% (\$29,596) decrease as compared to the 2014 Budget. **Wages** are decreasing overall by 2.8% (\$21,294). Operations staff wages are projected to decrease by 6.4% (\$8,180) due to the recent trend of fewer experienced applicants for seasonal positions and the lower hourly wage for applicants with little or no work experience. The reduction in wages for seasonal employees will not affect maintenance operations standards. Overall, **Contractual Services** expenses are decreasing by 0.6% (\$2,901) however, **Contractual** Contract Services expenses are projected to increase by 16.6% (\$7,000) due to an increased removal of dead trees and trees infected with Emerald Ash Borer.

Repairs expenses are lower as compared to the 2014 Budget due to a decrease in Vehicle Parts expenses by 15.0% (\$1,500) based on the four-year average of actual spending. The District's newer, updated fleet of vehicles is more reliable, reducing the need for vehicle part repairs and replacement.

Supplies expenses are decreasing by 1.1% (\$3,901) overall due primarily to the following shifts in spending:

- Planning Improvement Projects spending will decrease by 12.3% (\$9,026) driven by the reduction in Athletic field rental revenue that funds athletic field improvements due to decreased participation especially in adult softball leagues.
- Equipment and Furniture will increase by 27.0% (\$5,675) to replace old equipment (aerator and vacuum shredder) thus resulting in improved efficiencies and park maintenance practices.
- Fuel is projected to increase by 13.5% (\$10,142) based on a three-year average. Consumption has been consistent; however, the volatility of fuel prices can affect the projection.
- Ground Supplies for the Conservatory and greenhouse are projected to decrease by 13.1% (\$3,480) due to the ability to grow plants again in-house with the completion of the Conservatory and Greenhouse project. Horticulture equipment and furniture expenses are increasing by \$1,500 (100.0%) to purchase an appropriately sized rain harvest tank to collect and store rainwater that is used to water the plants in and around the conservatory as the current smaller tanks do not store sufficient water.
- Horticulture program supply expenses are decreasing by 82.1% (\$1,375) based on actual supply needs for programs.
- All supply expenses have been eliminated in the Paving and Lighting Department for walk, road and lot repairs (\$10,000). These repair expenses will be funded in the General Fund ground supplies budget to utilize Paving and Lighting Department revenue only for capital projects.

Future Outlook

The **Future Outlook** of the Parks function budget continues to be driven by the rising cost of fuel, materials, parts and plant material. While addressing rising costs, staff are focused on maintaining quality parks while operating in an efficient, effective and environmentally friendly manner. Future efforts will focus on the use of highly skilled and specialized contractors to help maintain and extend the life of park amenities. The contractors' skills and equipment allows for projects to be completed in days versus weeks if done in-house, including contract tree removals, lot sweeping and basin and drain maintenance. This scenario will free up staff to focus more on park maintenance. Parks staff will continue to explore opportunities to reduce fuel consumption and promote sustainability in all areas of our operations.

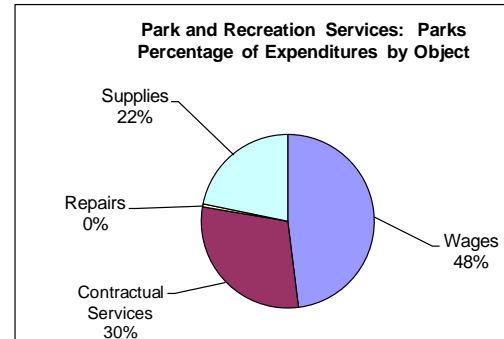
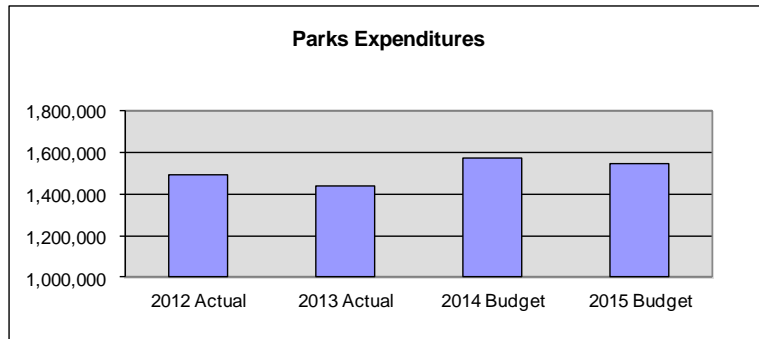
In future years, the District will also face the shortage and related high cost of new trees. One of the casualties of the recession was tree nurseries. According to an article in the June 2013 issue of Landscape Architecture Magazine titled *Sold Out*, hundreds of nurseries went out of business, while those that survived found it too costly to line out fresh stock for two or three years. As a result, nursery stock is down by thirty to eighty percent. As the economy continues to recover and the construction industry continues to rebound, the demand for tree nursery product surges. Between the Emerald Ash Borer epidemic and the shortage of plant material described above, prices may more than double.

2015 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Parks

Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	739,990	698,933	762,822	741,528	(21,294)	-2.8%
Contractual Services	419,831	413,217	460,663	457,762	(2,901)	-0.6%
Repairs	7,113	4,355	10,000	8,500	(1,500)	-15.0%
Supplies	324,178	321,445	340,313	336,412	(3,901)	-1.1%
Total	1,491,112	1,437,950	1,573,798	1,544,202	(29,596)	-1.9%



Performance Measures: Parks

Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
Total Fuel Consumption (Gallons)	24,404	24,200	24,300	100	0.4%
Fuel Expenses	\$83,931	\$84,790	\$85,000	\$210	0.25%
Net Gain/Loss of Trees Ratio (including seedlings)	1.20 to 1	1.23 to 1	1 to 1	0.23	18.7%

Mission

To provide a balanced variety of quality experiences, services and facilities that proactively and consistently meet the needs of the Elmhurst community.

Funding Sources

Property taxes, user fees, rentals, merchandise sales, passes and interest income.

Revenues and expenses in...

General (includes IMRF and FICA Departments), Recreation and Enterprise Services Funds.

Full-time equivalent staff

39

FACILITIES

Description

To work closely with the Recreation Division to coordinate the scheduling and rental of parks, picnic areas, athletic fields, etc.; to handle the care and maintenance of the District's athletic fields, as well as site amenities, playgrounds and custodial services for the District's outdoor restrooms and buildings; to handle the care, maintenance, usage, scheduling and rental of the District's two outdoor swimming pools; to oversee and manage the Park Ambassador program; to plan, implement and execute operations in the areas of rentals, concessions, vending and special events; to provide support through the electrical, plumbing and carpentry trades; and to coordinate facility cleaning, portable toilets, etc.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Worked in conjunction with City of Elmhurst to utilize specialized City equipment and resources to efficiently and cost effectively complete projects in-house rather than hiring a contractor (e.g. creating signs at no cost, striping/painting parking lots with stencils, utilizing the Vac-Con truck to excavate sewer lines at York Commons Park and utilizing a harness and rescue and retrieval tripod hoist system for staff to be safely lowered into a confined space and make repairs on a sump pump at Smalley Pool).
- Collaborated with the City of Elmhurst on the Holiday Lights Recycling Program.
- Partnered with national and community organizations to provide Berens Park as a venue for large scale, high profile special events such as the American Cancer Society Relay for Life, the Leukemia and Lymphoma Society Light the Night and Team Elmhurst Soccer Club 3v3 Soccer Tournament.
- Provided District facilities for community events and training including Wilder Park south tennis courts for parking valet service during the second Annual Elmhurst Cycling Classic "criterium" race, East End Pool for the Elmhurst Fire Department to conduct water rescue drills and training, and the Abbey for Crestview Garden Club's Annual Plant Sale and the Elmhurst Lions Club's Pumpkin Sale.
- Assisted patrons at Plunkett Park with parking and traffic flow during Immaculate Conception's home cross country meet and football games according to the license agreement approved by the Board in 2013.

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Optimize Program and Facility Mix

- Worked with Williams Architects to develop a building assessment at 225 Prospect (former Administrative Office building) (\$2,047).

Strategic Theme: Fiscal Agility

Take Care of What We Have

- Replaced exterior doors and aging boiler with a modern, more efficient unit at The Abbey (\$20,000).
- Replaced unit ventilators and condensing units that serve Multi-Purpose Rooms B, C, D, and Studios North and South at Wagner Community Center (\$48,685).
- Replaced the roof at the Eldridge Park Recreation Building that had become compromised beyond repair or restoration (\$78,224).
- Repaired and painted the wood exterior of the Depot (\$6,000).
- Implemented recommendations from the ADA Transition Plan at The Hub, including removing barriers in the building and public restrooms such as installing signs with tactile characters at correct heights, adjusting doors to open and close within allowable limits, correcting the heights of toilet paper dispensers, soap dispensers, mirrors, coat hooks and baby changing tables and relocating the bench on existing concrete pad to provide companion seating.

Strategic Theme: Improvement through Collaboration and Innovation

Excellence in Innovative Operational Management

- Issued a Request for Proposals (RFP) to known suppliers with the intent of entering into an exclusive license agreement to provide beverage and snack vending services to the District's thirteen vending locations and pay the District an annual commission (\$17,843 revenue).
- Entered into a license agreement with Rocco Vino to provide quality food and beverage concession services for patrons at Plunkett Park, East End and Norman P. Smalley pools.
- Entered into a license agreement with JBarrons to provide café services at Courts Plus.

2015 Work Plan⁴

Strategic Theme: Customer Centered

Optimize Program and Facility Mix

- Hire an engineer to design and provide cost estimates for the removal of abandoned concrete water reservoir structure at Ben Allison Park and re-grading and restoration of site to include a small "beginner" sled hill (\$34,000).

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Strategic Theme: Fiscal Agility

Take Care of What We Have

- Replace roof and cover soffits/fascia with aluminum on pump room and bathhouse at Smalley Pool, which were last replaced in 1990 and have reached the end of their useful life (\$140,000).
- Improve the Administrative Building's front entrance with new stairs accompanied by landscaping and replace HVAC system roof top unit that serves the Information Technology and Park Planning office space (\$81,027).
- Replace two of the five HVAC units at the Wagner Community Center located on the roof above classrooms 3 and 4 with units that have economizers to improve energy efficiency and reliability (\$17,500).
- Replace half of the original windows on the north side of the Wagner Community Center with tinted insulated tempered glass aluminum framed fixed windows to improve energy efficiency and function (\$50,000).
- Complete ADA improvements to the Sunbeams and Rainbows room toilet and sink (raise toilet to accessible height, add grab bar and raise sink to allow parallel approach), replace the three water fountains with barrier-free water fountains and remove the gymnastics emergency exit step (\$25,000).
- Repair flashing and reattach/replace slate on the roof, paint old reception area, remove carpeting and paint floor at the former Administration Building (225 Prospect) in preparation for addressing the Williams Architect building assessment recommendations (\$12,000).
- Repair roof membrane and replace shingles, fascia and soffits on the Crestview Park Recreation Building, which at 18 years old is at the end of its useful life and showing signs of failing (\$65,000).
- Replace windows, repair/replace soffits and fascia and tuck-point chimney and exterior brick at The Abbey (\$25,000).
- Replace the 1999 LED message center sign at York Commons which has outdated technology (e.g. dial-up connectivity and simple LED graphics) (\$22,000).
- Replace batting cage netting and make repairs to the chain link fence between batting cages at The Hub (\$20,000).

Strategic Theme: Improvement through Collaboration and Innovation

Excellence in Innovative Operational Management

- Install an intercom system at Wagner Community Center to enable staff to communicate throughout the facility quickly and efficiently, and if necessary, initiate emergency protocol procedures in the event of inclement weather or a situation where a known threat may jeopardize the safety of patrons and/or staff (\$27,500).

2015 Budget Highlights

In the proposed 2015 Budget, Facilities function expenses are decreasing by 2.2% overall (\$56,136) as compared to the 2014 Budget partially due to the following reasons:

- Concession related supplies, merchandise and wage expenses were eliminated due to the contracting out of operations, resulting in a decrease of \$56,566 (with a corresponding decrease in merchandise sales

revenue of \$77,636). Along with reduced expenses, the contract provides the District a guaranteed commission, limiting financial risk in the event of poor weather.

- Supply and facility rental staff wage expenses are decreasing by 51.1% (\$4,591) due to the increase of The Hub basic room rentals with a corresponding decrease of birthday party package rentals since room rentals do not include a paid party leader, decorations or supplies.
- Supplies and wages are decreasing by 50.5% (\$2,810) due to providing concessions at fewer District special events and lower sales revenue overall at events where concessions are sold.

Wages are decreasing by 0.7% (\$9,529) overall due to the reasons described in the bullets above and the following:

- Overtime wages are expected to increase by 14.2% (\$2,000) for full-time staff time-off and additional custodial coverage at the Wagner Community Center and The Abbey for rentals (corresponding increase in rental revenue).
- Operations wages at The Hub are expected to decrease by 31.6% (\$5,832) due to the seasonal adjustment of custodial staffing weeks from 48 weeks (in 2014) to 36 weeks (in 2015) and a decrease in the hourly wage rate from \$12.80 to \$12.50.

Contractual Services are decreasing overall by 0.5% (\$3,957) as compared to the 2014 Budget. Custodial Maintenance is proposed to increase by 30.3% (\$2,500) due mainly to pre-season powerwashing of the concrete pool and concession deck areas at East End Pool. License expenses for lifeguards are increasing by 14.5% (\$1,760) due to the hiring of additional lifeguarding staff to ensure coverage of all pool shifts since current hiring trends illustrate applicants are interested in working fewer hours per week.

In **Repairs**, Equipment Repairs will increase overall by \$3,200 (96.9%) as compared to the 2014 Budget to replace the filter pump impeller that has reached the end of its useful life and is essential to the pool filtration system at East End Pool (creates the suction that draws the water from the pool into the filter). Building repairs is decreasing by \$12,000 due to one-time projects completed in 2014.

Supplies are decreasing by 10.6% overall (\$32,230) due to the reductions described in the first paragraph of this section. These decreases are offset by an increase of 39.1% (\$1,912) in Uniform expenses due to the higher cost of lifeguard swimsuits and the hiring of additional lifeguarding staff as described in the Contractual Services paragraph above. Pool supply expenses are also increasing by 45.9% (\$2,585) to replace old back boards used for aquatic emergencies and to purchase additional life jackets due to customer demand and to meet PDRMA recommendations.

Future Outlook

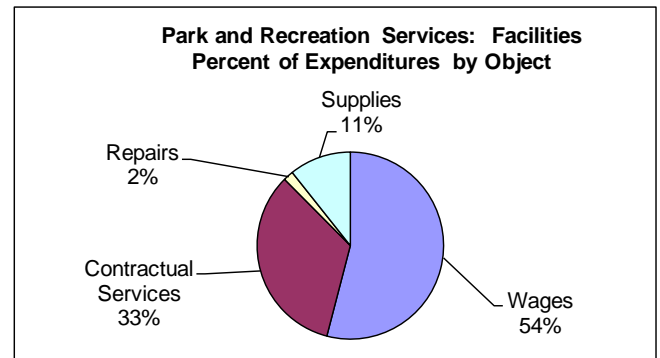
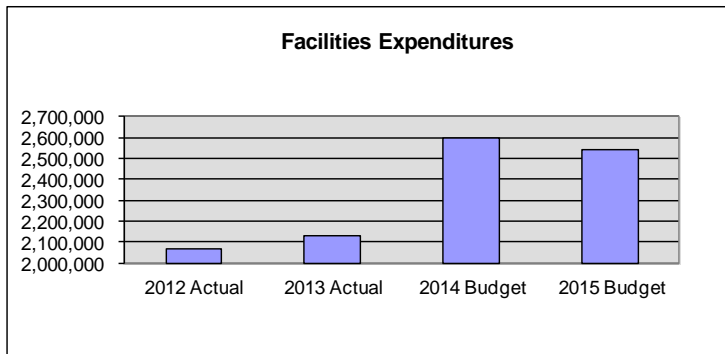
The future of the Facilities Division budget will be driven by the results of program analysis and core services review outcomes. The Facilities Division will continue to work with all departments to develop plans for services and efficient use of facilities based on those results.

2015 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Facilities

Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	1,148,423	1,224,154	1,384,032	1,374,503	(9,529)	-0.7%
Contractual Services	701,219	691,601	854,942	850,985	(3,957)	-0.5%
Repairs	22,271	35,998	55,180	44,760	(10,420)	-18.9%
Supplies	191,288	177,460	304,466	272,236	(32,230)	-10.6%
Total	2,063,201	2,129,213	2,598,620	2,542,484	(56,136)	-2.2%



Performance Measures: Facilities

Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
Pool Passes Sold	9,206	8,424	8,720	296	3.5%
Number of Hub Rentals*	187	160	175	15	9.4%
Abbey Rental Revenue	\$ 4,403	\$ 12,000	\$ 14,500	\$ 2,500	20.8%

*Hub rental figures do not include District meetings/trainings (e.g. CPR, Employee Picnic)

RECREATION

Mission

To provide a balanced variety of quality experiences and services that proactively and consistently meet the needs of the Elmhurst community.

Funding Sources

Taxes, user fees, scholarships, grants, advertising and interest income.

Revenues and expenses in...

IMRF and FICA Departments and Recreation (includes the Special Recreation Association and Museum Departments) Funds.

Full-time equivalent staff

47

Description

The Recreation Department is responsible for providing programming for all ages in the following categories: Senior Citizen Activities and Trips, Early Childhood, Recreation Station, Inclusion Services, Athletics, Performing Arts, Visual Arts, General Interest, Environmental and Camps. The Division also oversees the program registration operation, which has its primary site at the Wagner Community Center and a satellite location for seniors at The Abbey.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Established a more flexible scheduling option (changes in day and times attending) at Conrad Fischer School Recreation Station site to better meet the needs of the community for before and after school care.
- Assisted the Jr. Dukes wrestling program with establishing itself as an independent organization to help to ensure its future viability.
- Hosted two gymnastics competitions at York High School which involved over 400 participants and audiences of over 1,200.

Improve Customer Experience

- Offered additional wellness programs targeted to the senior population based on The Abbey survey results.
- Addressed programming needs for adolescent females with special needs (18 females in 2012-13 and 20 in 2013-14), resulting in a slight increase in Gateway programming for this population.
- Improved registration for adult athletic leagues by establishing an online registration option.
- Launched new “rainout software” to improve communication to all players in adult sports leagues regarding weather cancellations and schedule changes.
- Developed an inclusion intake process to foster a commitment to “Teamwork in an Inclusive Environment” involving families, program staff and inclusion staff.

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all the Function budgets.

Optimize Program and Facility Mix

- Based on the outcomes of the District Program Analysis, discontinued in-house nature, safety and kindergarten enrichment program offerings.
- Increased enrollment by 26% for the Impact Dance Company classes 2014-15 season as compared to the 2013-14 season.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Continued to provide a quality senior Thanksgiving luncheon program at an affordable price (covering direct program expenses) by relocating it from a contracted banquet hall to The Abbey.
- Eliminated gymnastics birthday parties to accommodate waitlists for Saturday gymnastics classes.
- Accommodated growing demand for additional piano and voice lessons by reorganizing space in classroom number 1 at the Wagner Community Center and purchasing two new pianos.
- Restructured softball league fees to address the decrease in participation experienced in 2013 (2013 participation 17% lower in spring and 25% lower in fall as compared to 2012 and 2014 participation was 10% lower in the spring and only 4% lower in the fall as compared to 2013).

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- Opened select program registration for Courts Plus and recreation programs at both locations.
- Cross-trained all registration clerks to work at The Abbey registration office.

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Updated the Sunbeams and Rainbows Preschool Instructor's job description with clearly defined teacher responsibilities and expectations to empower teachers.

Create a Culture of Continuous Improvement

- To provide more inclusive programs, attended workshops and seminars to improve understanding of participants with special needs.

2015 Work Plan⁴

Strategic Theme: Customer Centered

Nurture Community Connections

- Explore partnership opportunities for the provision of outdoor recreation and nature program offerings.
- Partner with the DuPage County Health Department to provide Sunbeams and Rainbows preschoolers with the 5-4-3-2-1Go! Nutrition and Physical Activity program.
- Outline the District's relationship with the Elmhurst Art Museum at the conclusion of the five-year transition agreement in 2015.

Improve Customer Experience

- Input, train staff and implement the new Registration System in collaboration with the cross-Departmental Registration Team.
- Based on the identification of Baby Boomers as a potentially underserved population, conduct a community survey with the Marketing and Communications Department to determine the recreational needs/interest of these active adults.
- To engage minorities in District programs, establish a District presence at minority focused groups/clubs in the community.
- Increase the District's reputation and loyalty in the adult sports league community through "league appreciation" weeks and events.

Optimize Program and Facility Mix

- Launch Special Olympic Gymnastics using USA Gymnastic's new Gym Ability Program.
- Develop a recreation based early childhood summer camp for ages three to five to compliment the Discovery University summer program at the Wagner Community Center.
- Create dance programs targeted at adult (Baby Boomer) participants such as Ballet for Fitness and Latin Dance classes.
- Develop a reuse plan for the Eldridge Recreation Building focusing on outdoor recreation opportunities conducive to this park (biking, canoeing/kayaking, fishing).

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Focus on increasing "recreational" softball leagues by eliminating low interest game times (6:00 p.m. and 10:00 p.m.) through creative scheduling.
- Develop a facility plan to provide additional individual office space for three program management staff, including an office location in the gymnastics center for the Program Manager-Gymnastics (\$10,000).

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Take Care of What We Have

- Run all Bidy and Youth sport classes with in-house staff versus contractual providers to ensure quality and program consistency and improve the cost effectiveness of these offerings.

Invest in the Future

- Based on the results of the Program Analysis, continue to invest in Sunbeams and Rainbows by increasing student and staff access to technology via alternative revenue and fundraising programs (e.g. tablet computers for educational software/applications).

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Update Sunbeams & Rainbows Preschool Instructor II performance evaluation to align with the job description developed in 2014.

Create a Culture of Continuous Improvement

- Provide opportunities for Sunbeams and Rainbows and preschool specialty staff to attend external workshops and training on trends in early childhood education conducted by experts in the field.
- Schedule Dance Instructor workshops in choreography development at a dance institution in Chicago such as Hubbard Street Dance.

2015 Budget Highlights

In the proposed 2015 Budget, Recreation Function expenses are increasing by 1.2% (\$39,945) as compared to the 2015 Budget. **Wages** overall are increasing by 1.8% (\$34,884), reflecting an increase in full-time salaries (\$35,732), offset by a reduction in part-time wages by (\$24,232) as compared to the 2014 Budget. Sports and fitness wages are increasing by \$32,058 (9.9%) as are wages for performing arts programs by \$10,910 (8.7%) to accommodate for the growth in program registration in these areas. Wages are decreasing in general interest, trips and special events by 82.9% (\$22,249) due to the cancellation of in-house nature and safety programs in this area based on the Program Analysis outcomes.

Contractual Services expenses are decreasing overall by 0.1% (\$1,599) as compared to the 2015 Budget. Based on demand, General Interest contractual services for community and special events are increasing by 16.4% (\$8,034). This increase is offset by reductions in Sports and Fitness program services by 14.1% (\$29,227) due to decreases in softball, bidy and youth sports and martial arts and in early childhood program services by 40.1% (\$15,272) due to discontinuing Kaleidoscope programs based on low demand and provider availability. Transportation contractual expenses for persons with special needs is increasing by 5.3% (\$10,833) as compared to the 2014 budget to adjust for transportation billing errors in 2014.

The 2015 Budget also reflects the terms of the 2011 – 2015 Cooperative Programming Agreement with the Elmhurst Art Museum, including the transition of the development and operation of all visual art programs to the Museum and the final annual contribution in 2015 (\$10,000, which is a reduction of \$10,000 as compared to the 2014 Budget).

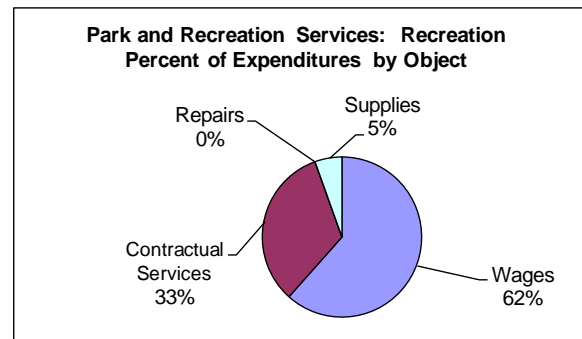
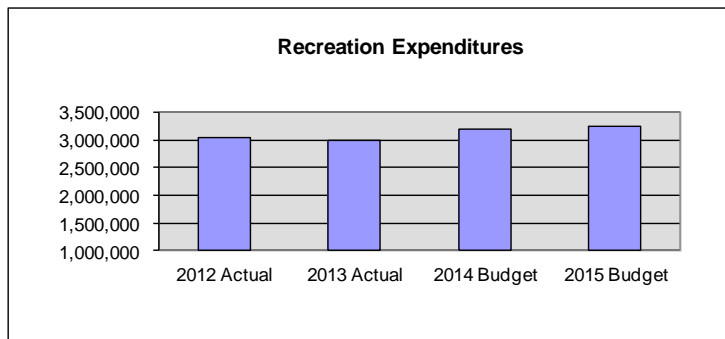
Future Outlook

The future outlook for the Recreation Department budget will be driven in 2015 and beyond by decisions made as a result of the 2014 District Program Analysis and Work Analysis/Staffing Study.

More specifically, strategies are being developed to increase participation or address participation demands in the following areas:

- early childhood program area, specifically in Sunbeams and Rainbows;
- cultural arts program area;
- gymnastics, based on the availability of space in the gymnastics center. Consequently, decisions are being made to serve the greatest number of customers (i.e. replacing birthday parties with classes); and
- softball, despite declines, is still the strongest of the adult sports program offerings. Adult sports have a potential appeal to “baby boomers” and minorities, both identified as an underserved population via the program analysis process.

Expenditures by Object: Recreation						
Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	1,717,841	1,777,945	1,958,556	1,993,440	34,884	1.8%
Contractual Services	1,170,766	1,025,499	1,067,073	1,065,474	(1,599)	-0.1%
Repairs	0	0	0	0	-	0.0%
Supplies	160,417	200,341	171,067	177,727	6,660	3.9%
Total	3,049,024	3,003,785	3,196,696	3,236,641	39,945	1.2%



Performance Measures: Recreation					
Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
Recreation Program Registrations	26,687	26,000	26,500	500	1.9%
Recreation Fund Program Cost Recovery	65.90%	58%	56%	-2%	-3.4%
Gateway Participation (Summer '13-Fall '14)	74	71	71	0	0.0%
Recreation Financial Assistance	\$23,492	\$26,700	\$26,700	\$0	0.0%
% of On-line Registrations	40%	40%	40%	0%	0.0%

ENTERPRISE SERVICES

Mission

To oversee the operations of the Enterprise Fund of the Park District (Courts Plus, Wilder Park weddings and Wilder Mansion) and to identify, research, and when appropriate, develop business opportunities for the District that will enhance the profitability and services of current and new business ventures, thus adding to the District's cash and investments.

Funding Sources

Membership, program fees, user fees, merchandise sales, rental, taxes and interest income.

Revenues and expenses in...

Enterprise Fund and Museum Department

Full-time equivalent staff

60

Description

Enterprise operations (Courts Plus, Wilder Mansion, rentals, and weddings) are funded by the customer and no tax dollars are used in the operational and capital expenses of these areas (except for a portion of Wilder Mansion expenses). All operations are required to make a profit.

Member Services Division: To oversee the financial, membership and personnel facets of Enterprise Services, including balancing daily receipts; selling, inputting, tracking and billing of memberships; program registration; implementing sales and retention strategies to maximize memberships; handling personnel; and tracking revenue and expenses.

Facilities & Grounds Divisions: To plan, develop, manage and maintain the operations of Enterprise Services. To provide safe, clean and aesthetically pleasing facilities for the fulfillment of lifetime enjoyment.

Hospitality Division: To plan, implement and execute operations that generate revenue in the areas of rentals and weddings. To control costs to industry standards and make the Department profitable. To develop and implement high customer service standards and employee training.

Programming Division: To plan, develop, manage and maintain the operation of health, fitness and racquet sports programs, leagues, summer camps and Kids Plus. To provide innovative and safe health/fitness programs and equipment guided by quality, customer service-focused staff for the fulfillment of lifetime enjoyment.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Partnered with several physical therapy businesses in Elmhurst to develop opportunities for current and future members (e.g. ATI, Olympia, Athletico, Accelerated, ARC).
- To develop relationships and awareness of Courts Plus, attended local health fairs, including Elmhurst College employee health fair and Chamberlain employee health fair.

Improve Customer Experience

- Offered specialty fitness classes at competitive prices, providing members additional program choices (e.g. Kettleworx, Insanity, HIIT Training Circuit).

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

- To improve the customer experience, developed a Service Desk staff development structure and training based on updated job descriptions, responsibilities, compensation and the skill levels required in the new job descriptions.
- Converted the Courts Plus Point of Sale (POS) system to provide touch-screen and linked transactions to the Class registration system, allowing customers to use account credits for POS transactions or pay balances in one transaction.
- Developed and implemented the Member Success Program to provide members encouragement, motivation, programs and resources to help reach goals and monthly fitness challenges.
- Expanded member appreciation week to a month to reach a greater number of members.
- Began processing recreation program registrations that are available online at Courts Plus.
- Enhanced offerings within Kids Plus to include assistance with homework provided by volunteers.
- Offered parent/child crafts within Kids Plus.
- Implemented the “Manners Matter” member courtesy program to promote awareness of membership policies outlined in the Membership Handbook.

Optimize Program and Facility Mix

- Increased program fees (10 to 15%) for tennis and summer camps resulting in increased revenue (\$90,062).
- Expanded offerings of unique programs at the Wilder Mansion during non prime-time periods of the week, including the first Bridal Show, Décor Swap and Sweetest Day Sips and Sweets Program.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Increased Courts Plus membership fees by 5 to 10% to cover increased operational costs.
- To promote Courts Plus and encourage monthly usage, participated in two insurance reimbursement programs for eligible members that meet fitness usage and criteria (Blue Cross Blue Shield-Minnesota, United Healthcare).
- Submitted Illinois Park and Recreation Facility Construction (PARC) grant application for \$2,212,500 to fund 75% of the Courts Plus Expansion Project after Board approval of Resolution R-03-14 at its February 26, 2014 meeting.

Take Care of What We Have

- Utilized Retention Management software to support on-boarding of new members and staying connected to the existing member base with personalized emails designed to promote usage of the facility as well as track and report performance indicators.
- Increased part-time facility staffing to continue to provide the established standards of clean operational facilities in aging facilities.

- Completed Courts Plus Flood Study to address the recommendations in the 2013 Park District Risk Management Agency (PDRMA) flood report and developed engineering solutions to prevent future floodwater damage.
- Rebuilt all 24 locker room shower valves to provide ongoing member satisfaction and reduce future maintenance costs.

Invest in the Future

- Completed Courts Plus security camera investigation to determine future improvements based on industry standards.

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- Led the first District-wide registration staff meeting to collaborate with the Recreation Department and foster relationships, rapport and communication.
- Assisted Sugar Creek Golf Course staff and the PDRMA during the restoration of the clubhouse due to water damage from a frozen sprinkler pipe.

Excellence in Innovative Operational Management

- Converted manual payment processing of karate billing to EFT (electronic funds transfer) payment plans in the Class registration system, saving 35 to 40 hours in staff wages.
- Continued to use data from Work Order System to identify operational costs of facility operations and indirect costs related to specific programs or Departments.

Strategic Theme: Continuous Improvement through an Empowered Team

Foster a Culture of Innovation

- Utilized the program analysis process to research new industry trends and begin development of an implementation strategy.

Create a Culture of Continuous Improvement

- Began updating Courts Plus business plan with the Marketing and Communications Department.
- Attended the inaugural wedding conference (WeddingWire World) to learn innovative new ways to approach events at the Wilder Mansion.
- Completed Courts Café physical improvements and reconfigured the space for new concessions vendor to enhance the Café experience for members and reduce operating costs.

2015 Work Plan⁴

Strategic Theme: Customer Centered

Nurture Community Connections

- Continue to attend community health fairs and events to promote relationships and awareness of Courts Plus.
- Work with local parent groups to promote health, fitness, nutrition and lifetime enjoyment at Courts Plus.

Improve Customer Experience

- Offer new specialty fitness classes at competitive prices to provide the community with additional program choices (e.g. Tabata Boot Camp, Create Your Own, Functional Cross Training).
- Convert to new registration software with the following improvements: offer gift cards that can be reloaded and redeemed online, provide members access to their account, including usage and financial reports online and restructure and simplify membership billing.

Strategic Theme: Fiscal Agility

Align Resources with Community Need

- Seek out additional insurance reimbursement programs for eligible members who meet fitness usage criteria, which as a result, promotes Courts Plus and encourages monthly usage.

Take Care of What We Have

- Continue to monitor fitness equipment use for wear and tear and explore additional preventative procedures in addition to current practices.
- Implement recommendations from program analysis, core services review, work analysis/staffing study, and updated Courts Plus business plan and identified improvements from Retention Management performance indicator reporting.
- Begin to implement Flood Study recommendations at Courts Plus to minimize the risk of water damage.
- Complete foundation repairs at Courts Plus and Wilder Mansion (\$11,250).
- Complete Courts Plus tennis ramp flooding improvements (\$9,750) and replace non-functioning economizer for the racquetball HVAC system (\$1,950).

Invest in the Future

- Review EnerNoc contract ending in June 2015 and investigate other energy shedding partnerships.

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Strategic Theme: Improvement through Collaboration and Innovation

Create a Borderless Organization

- Collaborate staff training on the new registration system with the Park and Facilities and Recreation Departments.

Excellence in Innovative Operational Management

- Automate the billing processes for membership, summer camps and karate programming after the conversion of the new registration software.

Strategic Theme: Continuous Improvement through an Empowered Team

Develop an Empowered Staff

- Formalize the leadership development program for the service desk staff.

2015 Budget Highlights

As compared to the 2014 Budget, Enterprise Services function expenses are increasing by 3.3% overall (\$117,996).

Overall, **Wages** are increasing by 3.7% (\$75,645) as compared to the 2014 Budget for the following reasons:

- Maintenance part-time wages are increasing by 16.9% (\$22,258) due to the increase in the number of events at Wilder Mansion as well as increased frequency of maintenance tasks due to the aging of Courts Plus, Wilder Mansion and Sugar Creek.
- Racquet Sports wages are increasing by 18.0% (\$42,449) to accurately reflect the three-year average in actual wages.
- Based on demand, Adult Fitness wages are decreasing by 28.8% (\$13,715) to reflect less classes being offered in 2015 as compared to 2014.
- Massage Therapy wages are decreasing by 24.0% (\$16,000) to mirror the three-year trend in sales.
- Service Desk staff wages are increasing by 3.9% (\$5,928) to adjust wages to reflect staff experience and skill levels based on the new Courts Plus Service Desk Development program staffing structure.

Contractual Services are increasing by 4.0% (\$43,471) overall. Electricity expenses are projected to decrease by 9.4% (\$13,500) due to lower electrical usage, resulting from the installation of energy efficient lighting and HVAC systems in 2011 and 2013. Postage is increasing by 29.1% (\$2,825) as compared to the 2014 Budget to reflect two-year actual postage expenses.

Repairs expenses are projected to increase by 10.5% (\$10,750) as compared to the 2014 Budget. Building repairs are budgeted to increase by \$20,500 (56.9%) due primarily to complete foundation repairs at Courts Plus (\$6,500) and Wilder Mansion (\$4,750) as well as complete tennis ramp flooding improvements at Courts Plus (\$9,750). Due to recent equipment replacements, Equipment Repairs have decreased, resulting in reduced expenses for maintenance repairs by 20.3% (\$9,750).

Supplies expenses are decreasing overall by 3.7% (\$11,870) as compared to the 2015 Budget for the following reasons:

2015 BUDGET: EXPENDITURES BY FUNCTION



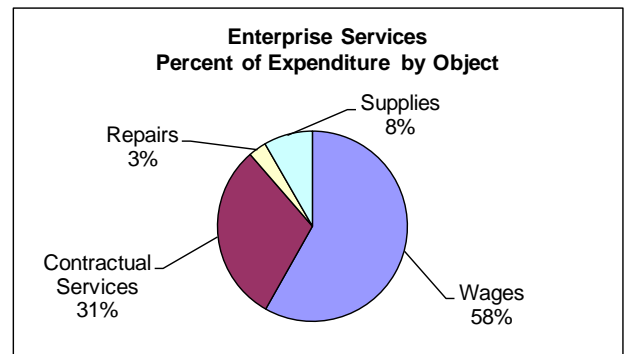
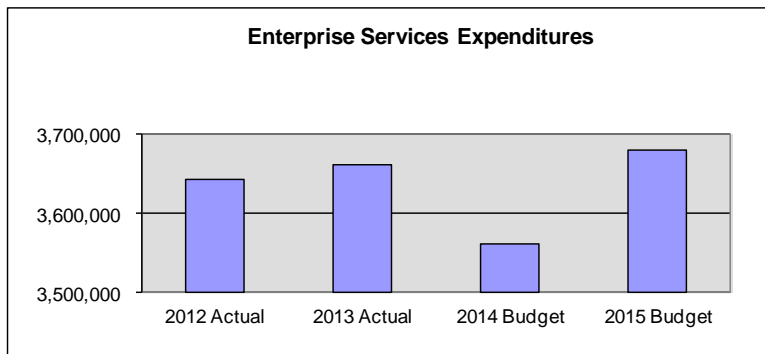
- Office Equipment expenses are decreasing by 41.5% (\$11,800) due to completing repairs rather than replacing equipment in 2014.
- Custodial supplies are increasing by 10.1% (\$4,250) to purchase complimentary water cups for members that were previously provided by the Café until the District switched to an outside concessions vendor.
- Chemical expenses for the pool have increased by 11.4% (\$2,000) due to the rising cost of Bromine and Chlorine.
- Pro Shop Merchandise expenses have decreased by 39.2% (\$6,000) to limit inventory to frequently purchased items (the budget reflects a corresponding decrease in sales revenue of \$10,080).
- Uniform costs are decreasing by 18.3% (\$1,629) based on reductions in prior year uniform orders and the current inventory in stock.

Future Outlook

Enterprise Services will focus on revising its business plan utilizing the Program Analysis and Core Services Review, Work Analysis/Staffing Study and Business Review analysis in 2015 to achieve its mission to provide quality facilities and services to Elmhurst residents and surrounding communities and thereby, contribute to the fiscal agility of the District.

Expenditures by Object: Enterprise Services

Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	% Change ('14 to '15)
Wages	2,128,324	2,131,539	2,065,646	2,141,291	75,645	3.7%
Contractual Services	1,055,051	1,034,007	1,076,018	1,119,489	43,471	4.0%
Repairs	88,755	140,029	102,015	112,765	10,750	10.5%
Supplies	371,018	355,374	318,209	306,339	(11,870)	-3.7%
Total	3,643,148	3,660,949	3,561,888	3,679,884	117,996	3.3%



2015 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Enterprise Services					
Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	% Change ('14 to '15)
Enterprise Services Program Registrations	8,791	9,226	9,503	277	3.0%
Courts Plus Membership Accounts	4,445	4,251	4,378	127	3.0%
Courts Plus Members	7,529	7,096	7,309	213	3.0%
Courts Plus Daily Usage	443,403	445,620	458,989	13,369	3.0%
Courts Plus Financial Assistance	\$7,435	\$8,500	\$8,500	\$0	0.0%

Mission

To grow the game of golf by offering opportunities for all ages, genders, and skill levels to play golf and participate in various programs; provide outstanding customer service and offer professional expertise toward developing distinctive industry-leading golf programming; provide an excellent banquet facility, offering first-class service with competitive, affordable pricing; and overall, enhance the facility and image to continually raise profitability while remaining competitive in the marketplace.

Funding Sources

Advertising, user fee, passes, membership, daily uses, merchandise sale and rental income.

Revenues and expenses in...

Sugar Creek Golf Course Fund

Full-time equivalent staff

10

SUGAR CREEK GOLF COURSE

Description

To oversee all golf course maintenance, driving range and banquet operations; to develop programs and corresponding pricing strategies to remain competitive in the marketplace; and to maintain financial profitability by monitoring revenues and expenses within budgetary guidelines. All Sugar Creek Golf Course Division expenses are funded by the user and budgeted in the Sugar Creek Golf Course Fund. No tax dollars are used to fund direct operational and capital expenses. All operations are required to return a profit.

2014 Accomplishments³

Strategic Theme: Customer Centered

Nurture Community Connections

- Served as home course for Willowbrook and York High schools golf teams.

Improve Customer Experience

- Implemented automated online registration and payment system for all instruction programs.
- Increased levels of staffing for improved service in clubhouse, junior programs and driving range.

Optimize Program and Facility Mix

- Continued an 8-year trend of growth in summer youth program (24% increase in 2014) and overall instruction revenue (19% increase in 2014)
- Offered a fall instruction program for youth, serving 46 participants.

Strategic Theme: Fiscal Agility

Take Care of What We Have

- Built a rinse pad and storage area in the clubhouse garage for proper cleaning of maintenance equipment.
- Purchased equipment lift necessary to complete repair work on heavy course maintenance equipment (\$5,239).

³ The Accomplishments sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

- Restored, renovated and upgraded clubhouse interior due to flooding from frozen sprinkler pipe (\$34,860 reimbursed from PDRMA).

Invest in the Future

- Reinstated the equipment replacement plan after postponing it for two years, replacing aged equipment which has outlived its useful life span (\$30,000).

2015 Work Plan⁴

Strategic Theme: Customer Centered

Nurture Community Connections

- Continue to serve as home course for Willowbrook and York High schools golf teams.

Improve Customer Experience

- Purchase new pull carts for customer rentals to replace aged carts that have outlived their useful life span.
- Purchase a new pond fountain for improved water movement and to reduce mosquito breeding, control algae in the creek and provide enhanced and aesthetic aspect for a better overall golf course image.

Optimize Program and Facility Mix

- Increase the youth summer camp program size by 50 participants (one additional foursome per age group, per day).
- Increase indoor facility usage by growing revenues from golf outings by requiring the use of the banquet room.

Strategic Theme: Fiscal Agility

Take Care of What We Have

- Provide biological water treatments to improve water quality by reducing algae and muck in Sugar Creek.
- Increase purchase of supplies necessary for repair work on aged equipment.
- Remove large hazardous trees above the maintenance shop that are a possible threat of damage.
- Continue drainage repair work on the fairway of hole #7.
- Continue to utilize assistance and resources from the Parks and Facilities Department and the Village of Villa Park for the removal of dead Ash trees on the golf course.

⁴ The Work Plan sections may include capital projects or revenue that are not reflected in function expenses as revenue and capital, transfers and debt service expenses are omitted from all Function budgets.

Invest in the Future

- Continue implementing the equipment replacement plan addressing aged equipment which has outlived its useful life span (\$30,000).

2015 Budget Highlights

As compared to the 2014 Budget, Sugar Creek Golf Course function expenses are increasing by 1.7% (\$12,936) overall mainly to meet segments of the business with higher demand and supply needs and to implement a new marketing/advertising plan.

Contractual Services are increasing by 8.0% (\$13,194) overall as compared to the 2014 Budget. The increase is mainly for implementing a new marketing/advertising plan promoting the facility, services and programs through print advertising, signage and a billboard presence within a 5 to 7 mile market radius (an increase of \$11,500). Equipment Rentals is increasing by 6.7% (\$1,500) to rent a trencher for drainage repairs on #7 fairway along with Contract Services by 22.8% (\$2,500) to hire a tree service to remove hazardous trees above the maintenance shop.

Supplies is decreasing by 2.2% (\$5,000) overall. In Equipment and Furniture, staff recommend purchasing a pond fountain (\$6,200) to keep water moving, reduce mosquito breeding, control algae and help to decrease odors while increasing oxygen levels. It also improves the aesthetics of the pond, resulting in a better image of the golf course. This purchase is offset by the one-time purchase of an equipment lift (\$6,000) in 2014, resulting in an overall impact on the 2015 Budget of \$200. Staff also propose increasing the Chemicals budget by 19.3% (\$4,000) for natural, biological water treatments. These treatments are a common golf course practice in a further effort to improve water quality. Treatments in small amounts in Sugar Creek have proven to be beneficial and resulted in some improvements, but it is not a substitute for dredging. A larger application will be a good test to determine whether these products can further reduce algae and muck problems in the creek.

To continue maintaining the course, staff increased the Parts supply budget by 16.4% (\$2,700) due to the higher cost of supplies and repair work necessary on aged equipment. This increase is offset by a decrease in Building supply expenses by 42.4% (\$4,900) due to the one-time energy efficient lighting upgrade (\$2,900) and rinse pad and storage supply room construction (\$2,000) completed in 2014.

Driving Range Supplies have increased by 27.3% (\$3,000) to purchase new pull carts which are past their useful life offset by a decrease of 25.0% (\$10,000) in Pro Shop Supplies to reflect reducing purchasing due to less sales (with a corresponding \$15,000 decrease in Pro Shop sales revenue). Due to competition from big box retailers and online purchasing, on-course hard equipment sales have dropped across the industry (e.g. mainly iron sets and shoes that require a large inventory of sizes, styles and vendors to be competitive).

Future Outlook

The Golf Course must continue maintaining and replacing equipment as the age and inefficiency of equipment results in lost time and resources almost daily and leads to the continued deterioration of the core facility and services. If equipment replacement is delayed until all of the equipment has outlived recommended life spans, the course will pay higher replacement costs and certainly risk the attrition of golfers, the primary source of revenue.

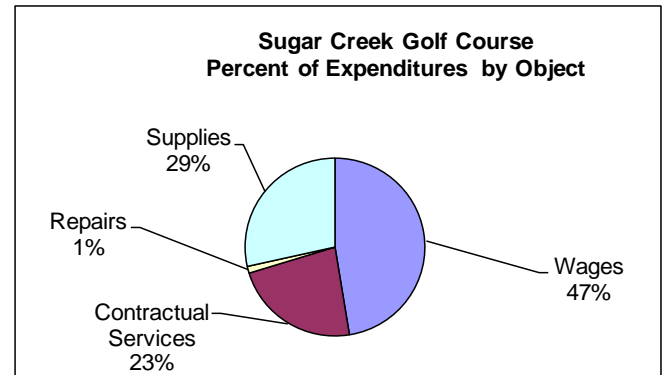
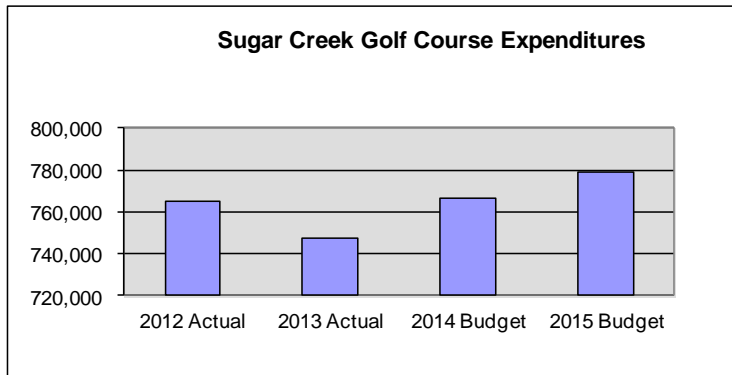
2015 BUDGET: EXPENDITURES BY FUNCTION



Further, staff needs to continue maximizing resources through the Elmhurst Park District and the Village of Villa Park for implementing future years of the equipment replacement plan, Ash tree removal, parking lot resurfacing and/or renovating and other capital projects that maintain the quality, fiscal health and viability of the business.

Expenditures by Object: Sugar Creek Golf Course

Expense Object	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Difference ('14 to '15)	%Change ('14 to '15)
Wages	367,051	351,385	364,609	369,546	4,937	1.4%
Contractual Services	158,457	153,369	164,688	177,882	13,194	8.0%
Repairs	5,648	19,941	9,900	9,705	(195)	-2.0%
Supplies	234,125	222,967	227,066	222,066	(5,000)	-2.2%
Total	765,281	747,662	766,263	779,199	12,936	1.7%



Performance Measures: Sugar Creek Golf Course

Performance Measure	2013 Actual	2014 Projected Actual	2015 Projected	Difference ('14 to '15)	%Change ('14 to '15)
Rounds of Golf	30,678	29,500	32,000	2,500	8.5%
Number of Banquet Rentals	62	55	55	0	0.0%
Number of Golf Outings	28	35	40	5	14.3%

THIS PAGE INTENTIONALLY LEFT BLANK

Capital improvements enhance, expand or maintain the infrastructure that the District needs to provide programs and services to the community and support new growth and development. To ensure a high quality of services and amenities, infrastructure expansion and improvements must continue as the District's demographics change and facilities age. The District's ten-year Capital Improvement Plan (CIP) details long-range capital improvement needs by outlining \$38.63 million in infrastructure and equipment improvements and expansions that the District plans to implement during a multi-year period. Similar to the Comprehensive and Strategic Plans, it is a long-range planning tool that is annually reviewed and modified as funds and priorities change.

The District defines a capital project as:

- Relatively high monetary value;
 - At least \$5,000 for operating equipment and machinery.
 - At least \$25,000 for land acquisition and improvements.
- Long useful life (at least five years); and
- Results in the creation of a fixed asset or the revitalization of a fixed asset.

The above definition of a capital project includes:

- Construction of new facilities;
- Remodeling or expansion of existing facilities;
- Purchase, improvement and development of land;
- Operating equipment and machinery for new or expanded facilities; and
- Planning and engineering costs related to a specific capital improvement.

The first year in the CIP becomes the capital budget for that fiscal year. Projects slated for subsequent years in the program are approved on a planning basis only and do not receive funding until they are incorporated into the annual capital budget. Capital project revenues and expenses that do not fit within this definition (such as ongoing facility maintenance and repairs) are budgeted in the appropriate funds/departments such as the General Fund, Recreation Fund, Museum Department, Special Recreation Association Department, Enterprise Services Fund and Sugar Creek Golf Course Fund.

Process

The Long-range Capital Plan is developed using a team approach prior to completing the operating budget. Capital Planning Team members (Management Team and other staff involved in the planning and oversight of capital projects) compile project requests and present them on a park and facility tour to the Team. Being aware that there are always more project proposals submitted than can be funded, the Team reviews and discusses each proposed project to rank and prioritize them, considering their feasibility, necessity, condition, location, cost, method of financing, availability of grants and long-term impact on operations, including maintenance and future budgets.

To ensure that the Capital Plan is not merely a wish list, but rather a schedule of realistic needs based on available funding, staff also use project evaluation criteria to effectively establish a relative priority for assessing and prioritizing projects. During the Capital Plan development process, departments determine which evaluation criteria are applicable to each project and then rank them based on their level of immediacy, impact and necessity for that project. The average of each project's criteria rankings is then calculated to determine the project's relative priority as compared to the other proposed projects. This prioritization process provides a consistent and fair method for assessing projects during the capital planning process. On the next page is a listing and description of all the capital project evaluation criteria.

- **Eliminates a threat to personal and public safety:** A project that eliminates or reduces obvious hazards or threats to public health and safety.
- **Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation or court order):** A project that is required by federal or state statute, court order or regulation or a project that moves the District into further compliance with such mandates.
- **Addresses completing a project commitment with dedicated funding that has already been approved by the Board:** A project that the District has already made a prior commitment to complete, is already in progress, or impacts the start or completion of another project.
- **Advances the implementation of the District's mission, vision, strategy, goal or policy approved by the Board of Park Commissioners:** A project that addresses the implementation of strategies and goals approved by the Board of Park Commissioners (e.g. Strategic Plan, Comprehensive Plan, Indoor Facility Study, Park Master Plan).
- **Satisfies or meets a legal requirement, liability or mandate that can be addressed in future years of the Capital Plan (law, regulation or court order):** A project that is required in future years by Federal or State statute, court order or regulation, or a project that moves the District into further compliance with such mandates (e.g. Americans with Disabilities Act).
- **Improves the positive impact on the environment and reduces carbon footprint:** A project that minimizes the carbon footprint of operations, preserves and promotes green space in the community and/or improves overall energy efficiency.
- **Rehabilitates or replaces a facility or equipment that has reached its useful life and/or preserves existing resources/return on investment:** A project that, through scheduled replacement, replaces or repairs existing infrastructure to maintain existing levels of service or return on investment (e.g. ball fields, fitness equipment, parking lots, etc.).
- **Reduces future maintenance or operating costs:** A project that lowers operating expenditures (e.g. reducing annual maintenance costs, increasing its productivity by eliminating obsolete equipment or inefficient facilities).
- **Leverages available private or local, state or federal government funds:** A project that can be financed with non-general government revenue sources.
- **Results in generating net revenue that exceeds the direct operational cost of facility/equipment and creates a profit without using tax revenue:** A project that covers its operating expenses through non-tax revenue and generates net income over expenses.
- **Provides new or expanded level of service:** A project that improves service quality, provides for higher standards of service for customers, or maintains/increases the District's competitive advantage. Accommodates facility demands and needs of new development or redevelopment on the basis of projected growth patterns through expansion or addition of services.
- **Promotes intergovernmental cooperation and other partnership opportunities:** A project that encourages partnerships and collaboration between various public, community, private institutions and individuals to implement.
- **Improves the way the District operates resulting in increased productivity and efficiency:** A project that raises service quality, saves labor time, improves service, enhances communication, maximizes layout of space, and/or enhances technology.

While these criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a

given year are reevaluated as part of the capital planning process and may be carried over to a future year.

2015 Capital Plan Funding and Projects

On pages 163-5 of this section is the *2015-24 Capital Improvement Plan Summary* that includes a listing of all the revenue sources and their amounts for the duration of the Long-range Capital Plan and a listing of all projects, including the type, department responsible for completion, criteria rank, expenses spread over the years of the plan, total expenses and total projected financial impact on the operating budget during the five-years after project completion (where appropriate).

Proposed funding sources for the 2015 projects and the contingency total **\$4,685,844** and include:

- 2015 (annual) G.O. Bond Proceeds in the Capital Improvement Fund (**\$342,000** for various capital projects, including a portion of the East End Park Redevelopment (\$250,000), Glos Park Landscape and Amenities, Ben Allison Sled Hill Planning and Butterfield Park Redevelopment Planning);
- Transfer of General (\$295,027) and Recreation (\$230,000) Funds cash and investments to the Capital Improvement Fund (**\$525,027** for various capital improvements, including York Commons Electronic Sign Replacement, Administration Building Front Entrance and HVAC Replacement, Rolling Vehicle Stock and Park and Facilities Grounds Equipment Replacement, Wide Area Network (WAN) Infrastructure, Wagner Community Center (WCC) Improvements, Crestview Recreation Building Roof Replacement, Abbey Exterior Improvements, WCC Intercom and Hub Batting Cage Repairs);
- Capital Improvement Fund cash and investments (**\$498,256** for various capital improvements and contingency (\$350,256), including Smalley Pool Bathhouse and Pump Room Roof Replacement, Registration Software Replacement, and Wilder Park Building Roof Repairs (225 Prospect) and for the Salt Greek Greenway Connector project (\$148,000) deferred in 2014 that will be reimbursed with an Illinois Transportation Enhancement Program (ITEP) grant);
- Park and Recreation Facility Construction (PARC) Grant (**\$2,212,500** for the Courts Plus Expansion if the District receives the grant);
- Enterprise Services cash and investments (**\$350,000** for Courts Plus Expansion if the District receives the PARC Grant);
- Capital Fund cash and investments transferred to the Enterprise Services Fund (**\$387,500** for the Courts Plus Expansion if the District receives the PARC grant);
- Sugar Creek Golf Course Fund income (**\$30,000** for Maintenance Equipment Replacement);
- Recreation Fund income transferred to the Capital Fund (**\$10,000** for the WCC Office Planning);
- Museum Department income (**\$9,500** for the Wilder Mansion Flooring Replacement);
- People for Elmhurst Parks donation in the Museum Department (**\$8,000** for the Wilder Mansion Flooring Replacement);
- Special Recreation Association Department 2015 tax revenue (**\$200,000** for East End Park Redevelopment accessibility improvements);
- Paving and Lighting Department 2015 tax revenue (**\$78,780** for paving projects, including the Berens Hub Paths and Abbey West Parking Lot); and
- Paving and Lighting Department cash and investments (**\$34,281** for seal coating projects, including Plunkett Park/Courts Plus and Wilder Park Parking Lots and East End Park East, Berens Park West and Conrad Fischer Park Paths).

A detailed description of each project in the proposed 2015 capital project budget is as follows (total of **\$4,685,844** and projects are listed by project cost in descending order):

Courts Plus Expansion (\$2,950,000): If the District receives the PARC grant (\$2,212,500), the budget includes \$387,500 from Capital Fund cash and investments and \$350,000 from Enterprise Services cash and investments to cover the remaining funding for the project. This project includes enlarging the fitness floor by extending the track outside the building, expanding the main stairwell, enlarging and consolidating the free weight area, adding a lower level laundry room, renovating existing staff work areas and updating HVAC and boiler systems as necessary. With the first major competitor entering the Elmhurst fitness club market in 2015, the goal of the expansion is to enhance and maximize the facility space without encroaching on existing free space and maintain and grow membership and program revenue for the future sustainability of the facility. The Board passed resolution R-03-14 for the PARC Grant Application for the project at its February 26, 2014 meeting.

East End Park Redevelopment (\$450,000): Staff propose completing the redevelopment of East End Park including replacing the playground equipment, border and poured-in-place surfacing in compliance with ADA accessibility standards (\$328,000), landscaping areas within the playground (\$10,000), resurfacing basketball and tennis courts (\$92,000), and paving bleacher areas and adding walkways for ADA accessibility (\$20,000). The accessibility improvements will be funded utilizing \$200,000 of 2015 Special Recreation Association Department tax levy revenue. This project will have a slight impact on decreasing future operating budgets as the District will no longer need to purchase mulch for under the playground due to the new poured-in-place surfacing (\$530 reduction in 2015 and \$2,743 savings over five years).

The playground was due to be replaced in 2014 based on the District's playground replacement schedule, but as discussions continued in 2013 and 2014 regarding the City's request to utilize District property for stormwater management (including East End Park), staff recommended, during the 2014 Budget presentation, postponing redevelopment of the park until 2015.

Salt Creek Greenway Trail Connector (\$148,000): Shifted from 2014, the District will complete engineering and design (\$61,000) and construct a 740 ft. long by 6 ft. wide asphalt trail connection in proximity to Brush Hill Road, south of Butterfield Road (\$87,000). The current alignment at this location has trail users on the shoulder of the road and traveling against the flow of traffic. Eighty percent (80%) of the total project cost is funded through an Illinois Transportation Enhancement Program (ITEP) grant. Preliminary engineering was completed in 2014.

Smalley Pool Bathhouse and Pump Room Roof Replacement (\$140,000): Staff recommend replacing the roof, soffits and cover fascia with aluminum on the pump room and bathhouse at Norman P. Smalley Pool. The pump room and bathhouse roofs were last replaced in 1990 and have reached the end of their useful lives. The existing pump room roof has degraded such that it does not sufficiently protect assets in the building (e.g. boiler and chemical/acid pumps), and the bath house roof is showing signs of failure. This project will preserve the integrity and improve the appearance of both buildings.

Registration System Replacement (\$123,256): Active.net is ending its support of its Class product used by the District on December 1, 2017. After multiple demonstrations by various vendors and extensive review by the District's Registration Committee, staff propose purchasing Vermont Systems RecTrac recreation management software. The software will be hosted on District servers and provide efficiency and productivity in the following areas: program registration, membership pass management, facility reservations, point-of-sale (POS) and court reservations. The software is payment card industry compliant (PCI).

As compared to Class, greater flexibility in the RecTrac software will increase efficiency and improve the customer experience of the registration process. For example, customers will be able to make online changes and print membership usage and account reports, resulting in less staff time to complete these requests. Furthermore, this purchase will lead to a positive impact on operating expenses as the District will realize a savings of \$70,000 over ten years on annual maintenance support (starting in 2016).

Wagner Community Center (WCC) Upgrades and Improvements (\$92,500): This project involves replacing two of the five HVAC units at WCC. The two new units (located on the roof above Classrooms 3 and 4) will include economizers which will improve energy efficiency and reliability (\$17,500). The units are 25 years old and are at the extreme end of their life cycle. Staff also propose replacing half of the existing original windows on the north side of the building (\$50,000). The new windows will be tinted insulated tempered glass aluminum framed fixed units to improve energy efficiency and function. The new HVAC units and windows will provide comfortable climate control to improve the customer experience at the facility. The other three HVAC units and the windows in the front of the building are proposed for replacement in 2016.

Also as part of this project, staff propose ADA accessibility improvements to the Sunbeams and Rainbows preschool room toilet and sink, including raising the toilet to an accessible height, adding a grab bar, and raising the sink to allow parallel approach. Staff will also replace the three WCC water fountains with barrier free water fountains and remove the step from the gymnastics emergency exit (\$25,000).

Rolling Vehicle Stock Replacement (\$90,000): Staff recommend annual replacement of vehicles reaching the end of their useful life. This practice allows for continued routine replacement and as a result, maintains the trade-in value of used vehicles, which reduces long-term replacement costs. In 2015, the District will be replacing three vehicles: Ford F150 (\$25,000), Ford F250 Crew Cab (\$30,000) and Ford F350 Crew Cab (\$35,000). The two trucks with crew cabs will be utilized by the mowing and greenhouse crews.

Revenue from trade-ins and auctions offset the impact of replacement costs. Depending on the demand for used vehicles and their condition, staff project an estimated potential savings of \$9,000 from trade-ins/auctions of replaced vehicles in 2015 and an annual savings of \$500 for repair parts due to the replacement high-maintenance aging vehicles.

Administrative Building Front Entrance Improvement and HVAC Replacement (\$81,027): Staff recommend creating a new front entrance with stairs and landscaping at the Administration Building (\$75,027 including engineering and construction). The new entrance will create a safer entryway for the front door while also enhancing the look of the building. In addition, the roof top HVAC unit that serves IT and Park Planning will also be replaced as it has reached the end of its useful life. It will be an energy efficient unit with economizer controls and a programmable thermostat (\$6,000).

Paving Projects (\$78,373): As part of the upkeep, safety, and maintenance of the parks, staff propose completing total resurfacing/grinding and repairing of paved surfaces at the Berens Park Hub paths (\$55,490) and the Abbey West parking lot (east portion completed in 2011) (\$22,883). Although seal coating and maintenance extends the life of the asphalt, eventually it deteriorates and must be replaced for safe pedestrian and vehicle use.

Crestview Recreation Building Roof Replacement (\$65,000): Having reached the end of its useful life and showing signs of failing, the Crestview Recreation building roof needs to be replaced, including repairing its roof membrane and replacing shingles, fascia and soffits. The District last replaced the roof in 1996.

Wide Area Network (WAN) Infrastructure (\$62,000): This project will connect the eleven site WAN via a high speed fiber and hybrid fiber-coax (HFC) network, replacing the current DS1 service (T1 circuits). The upgrade will increase bandwidth speeds on the links that connect District buildings via the data network. The current point-to-point links are limited to 1.5 Mbps of traffic, resulting in slow network traffic and new applications, such as the registration system, will not function properly with the current infrastructure. Fiber connections for Courts Plus and Wagner will be used for 10 Mbps service and HFC for all other sites with 6 Mbps service. Staff started the project planning phase in 2014 with a targeted completion in the first quarter of 2015. The Board approved the new agreement with Comcast and the termination agreement with AT&T at its September 10, 2014 meeting.

Capital costs are due to new routers to handle the speed as well as configuration (\$18,000) along with planning (\$4,000), software (\$6,000) and fees to break the AT&T contract (\$34,000). Current routers are 10 years old and would have been scheduled to be replaced in 2015. Comcast will assume buildout costs. The operating budget will increase an additional \$35,100 annually for the new infrastructure WAN links (overall new cost is \$60,600 annually as compared to \$25,500 currently).

Park and Facilities Grounds Equipment Replacement (\$40,000): Similar to vehicles, staff recommends budgeting for the annual replacement of equipment and machinery reaching the end of its useful life. Mowers, loaders and tractors are essential for day to day maintenance operations. Revenues from trade-ins and auctions will potentially offset some expenses. Also, changes in technology and ultra-specific tools and implements for equipment allow for greater efficiencies in the overall maintenance operations, improving productivity and outcomes in the field.

In 2015, staff recommends replacing an infield groomer and brush chipper. The infield groomer is essential for the preparation of the 28 baseball and softball fields throughout the District. The current groomer is nearly 17 years old and replacement parts are increasingly difficult to find (\$15,000). The current chipper is reaching the end of its useful life. The Emerald Ash Borer infestation is resulting in greater amounts of tree removals, and the chipper is essential for all tree removals and storm cleanup. Time lost for repairs to the chipper can result in dangerous conditions in the parks. The chipper will be purchased through a four-year finance plan (\$25,000 per year). Depending on the demand for used equipment and their condition, staff anticipate approximately a \$10,000 return on the chipper for trade-in or auction while also saving repair costs which would have been approximately \$1,000.

Glos Park Landscaping and Amenities (\$38,000): Glos Park is a passive recreation space in downtown Elmhurst. Following Comprehensive Plan recommendations, the proposed landscaping upgrades will create a more formal feel to this unique park and also showcase the beautiful central garden and historic mausoleum. The project includes the removal and replacement of the overgrown hedge row and the replacement of the picnic table, garbage cans and blue drinking fountain to ensure all of the amenities are uniform and ADA accessible.

Sealcoating Projects (\$34,688): As part of the upkeep and maintenance of the parks, a number of the asphalt paths and parking lots are scheduled for seal coating and re-striping in 2015. Continued routine maintenance of asphalt extends the life of the product and reduces long term replacement costs. Seal coating projects for 2015 include the Wilder Park and Plunkett Park/Courts Plus parking lots and Eldridge Park East, Berens Park West and Conrad Fischer Park Paths.

Ben Allison Sled Hill Planning (\$34,000): In 2015, staff propose hiring an engineer to design and provide cost estimates for the removal of the abandoned concrete water reservoir structure at Ben Allison Park and the re-grading and restoration of site to include a small, "beginner" sled hill (\$34,000). The sledding area on the west side of the hill has a short run-out that ends abruptly at a fence, and the north side of the hill has an extreme 10 foot vertical drop that ends in the adjacent street. A barrier and

signage was placed on the north edge of the hill to serve as a directional control and direct sliders away from this hazard. Despite these measures, the potential risk to park users remains. Staff recognizes the recreational value of a “beginner” sled hill, however, the current hill needs to be re-configured to meet the demand safely. Removal of the sled hill and re-grading and restoration of the site is proposed to occur in 2016.

Sugar Creek Maintenance Equipment Replacement (\$30,000): With the average age of equipment almost 16 years, staff recommend continuing the Sugar Creek Golf Course equipment replacement plan (after reinstating it in 2014) using a three-year lease. The age and inefficiency of Course equipment results in lower resale values that can be used toward purchasing new equipment along with lost time and as a result, resources almost daily and a deterioration of the core facility and services. In 2015, the Course intends to replace a sprayer, tee mower and utility cart depending on the cost of each item after competitive bidding. However, the equipment will only be purchased if it is financially feasible based on healthy income levels after the third quarter of 2015.

Wagner Community Center Intercom (\$27,500): The installation of an intercom system at WCC will enable staff to communicate throughout the facility quickly and efficiently, and if necessary, initiate emergency protocol procedures in the event of inclement weather or a situation where a known threat may jeopardize the safety of patrons and/or staff. The project involves adding data cable throughout the building to allow for computer access in areas that are not currently connected.

Abbey Exterior Improvements (\$25,000): This proposed project involves replacing windows, repairing and replacing soffits and fascia and tuck-pointing the chimney and exterior brick. The current wood frame operational sash windows will be replaced with fixed pane, commercial grade windows that are low maintenance (no need to paint) and energy efficient. Tuck-pointing the brick will maintain the waterproofing integrity and longevity of mortar joints.

York Commons Electronic Sign Replacement (\$22,000): The existing LED Message Center Sign at York and Cayuga was purchased and installed in 1999. The technology has outlived its useful life, relying on outdated dial-up connectivity and simple LED graphics. When the sign eventually fails, it cannot be repaired and only replaced with a new sign and accompanying wireless technology, allowing for remote operation at the Administrative building. The sign is utilized daily, and typically, the message changes weekly to promote District and District partner events, deadlines and calls to action.

Butterfield Park Redevelopment Planning (\$20,000): Prior to developing a park site, the Board’s policy is to approve a park site master plan that governs the park’s orderly development and protects and preserves the desirable qualities of the park’s natural resources. In 2014, staff hired the planning firm, V3 Engineering, to develop a Master Plan for redevelopment of Butterfield Park that addressed drainage and other issues along with the District’s Comprehensive Plan. Staff used the Master Plan as part of an Illinois Department of Natural Resources OSLAD capital project grant submission in 2014. The Board approved resolution R-04-14 at its June 11, 2014 meeting that was required as part of the grant submission, confirming the Board’s support and commitment to the project. In 2015, the District will apply for additional grants and continue to work with V3 Engineering on design development with the intent to start construction in 2016. Additionally, staff will recommend the Butterfield Park Master Plan to the Board in 2015.

Hub Batting Cage Improvements (\$20,000): Reaching the end of their useful life, staff propose replacing the batting cage netting and repairing the chain link fence between batting cages at the Hub. Repairs have been made to the netting, but it has not been replaced since the Hub opened eleven years ago. Currently, staff tie net holes together where possible, but balls still go through open areas that cannot be tied and fall outside the cages potentially putting patrons at risk.

Wilder Mansion Flooring Replacement (\$17,500): To maintain the heavily used wood flooring at the Wilder Mansion and its desirability as a high quality event rental space, staff propose replacing the existing wooden flooring on the main level Green Room, Hall and Parlor with similar type and quality materials.

Wilder Building Roof Repairs (225 Prospect) (\$12,000): To determine the future use of the former Wilder Administration Building, staff hired an architecture firm in 2014 to conduct a building assessment to determine the feasibility of retrofitting it for future use and as a support space for weddings and horticultural classroom space. In 2015, staff propose repairing flashing and reattach/replace slate on the roof, painting the old reception area, removing carpet and painting the floor in preparation for evaluating and implementing the building assessment recommendations.

Wagner Community Center Office Planning (\$10,000): Staff recommend hiring an architecture firm to develop a facility plan and related cost estimates to provide additional office space for three program management staff, including individual offices in the registration area and an office location for the manager of gymnastics in the gymnastics center. Depending on the outcomes of the plan, construction is proposed for 2016 and 2017.

Contingency (\$75,000): Funds are allocated for unanticipated emergencies and change orders.

Impact of Projects on the Operating Budget

The last column of the *2015-24 Capital Improvement Plan Summary* (on pages 163-5) reflects the total projected financial impact of proposed projects on the operating budget during the first five-years after project completion (where appropriate). This section provides an overview of how capital expenses may or potentially may affect the District's current and future operating budgets and services, which is critical to consider when determining capital project funding and priorities so that adequate funding is available to open, manage and/or maintain upgraded or new facilities and equipment and to appropriately prioritize projects based on the funding resources available in current and future budgets.

New Facilities: A majority of the District's capital plan projects are for the redevelopment of existing parks or repairs to existing structures that have a minimal impact on operating expenses. However, large-scale facility development and expansion and technology system upgrades typically do have an impact on operating expenses. For example, staff propose in future years of the capital plan to construct a 6,000 square foot storage garage in Berens Park to accommodate the maintenance needs of north side parks and facilities (since the District's maintenance facility is on the south side of Elmhurst). This project would increase annual utility costs by approximately \$8,700 and maintenance costs by \$5,000 offset with a reduction in road travel, resulting in less fuel use and wear-and-tear on vehicles.

Technology Projects: To address the Strategic Objective of Excellence in Innovative Operational Management, staff include projects in the capital plan for new and upgraded hardware and software which typically have an impact on the operating budget. A portion of the expenses may already be in the budget if the project involves upgrading or replacing existing hardware/software, but expenses may increase due to the additional system needs of the new/upgraded software. As described on page 156, increasing the network bandwidth will result in additional expenses for the new infrastructure WAN links. Staff project an annual increase in the operating budget of \$35,100 in 2015 (increased use fees will total \$60,600) and \$175,500 over five years.

Information technology projects can also result in operating budget savings. The proposed registration system replacement in the 2015 capital budget could potentially save the district \$70,000 over ten years on annual maintenance support. The District would have to pay support for both the current and new

system in 2015 so this savings would not be realized until 2016. If the District decides to add maintenance management software to the registration system (proposed in 2017), the annual maintenance fee could potentially increase by 15% and as a result, reduce the savings by \$25,000. The proposed upgrade to the current human resources information system scheduled in 2016 could also lead to savings as annual software expenses are projected to decrease by \$7,040 in the first year and \$13,946 in the second year after purchase.

Equipment Replacement: Other capital plan projects are likely to lead to a reduction in long-term operating expenses. For example, annually replacing our oldest vehicles and equipment allows staff to work as efficiently as possible as newer vehicles and equipment require less repairs resulting in shorter downtime. The Fitness Equipment Purchase Plan is projected to result in annual maintenance cost savings of \$3,000 to \$3,500 annually after purchase. Also, equipment has a higher resale value when it is not past its useful life; therefore, if staff purchase new equipment according to the recommended replacement schedule rather than waiting until it is no longer usable, the District can utilize those dollars toward the purchase of new equipment. Staff project a potential trade-in value of \$16,000 to \$23,050 annually for the next three years of the replacement plan. This replacement plan is being postponed a year due to the Courts Plus Expansion project proposed for 2015.

Similar to fitness equipment, when replacing vehicles and grounds maintenance equipment revenues from trade-ins and auctions can potentially offset some expenses. Depending on the demand for used equipment and their condition, staff expect approximately a \$10,000 return on the chipper being replaced in 2015 while also saving repair costs which have been approximately \$1,000 annually.

Building Improvements: Building improvements can lead to a reduction in long-term operating expenses. Energy saving projects such as replacing existing lighting systems with energy efficient systems can reduce utility costs. For example, staff project that the replacement of 80 new fixtures for the Courts Plus tennis courts (with 1/3 the daily use of electricity as compared to the current fixtures) proposed for 2016, could result in energy savings of \$18,000 in the first year after installation. Replacing building systems can also lead to energy savings such as the proposed Courts Plus domestic boiler replacement proposed for 2016, which would operate based on demand, reducing the amount of energy needed as compared to constant operation. This new boiler would save \$2,000 in repair costs and potentially \$500 in energy costs after the first year after installation.

If the District were to install a permanent tent at The Hub facility (proposed for 2017), the District would realize a reduction in staff maintenance costs of \$250 and tent rental/repair costs of \$3,000 annually as staff would no longer need to put-up and take-down the tent or pay repair costs after severe storms. The District could also potentially receive \$5,000 for selling the existing tent.

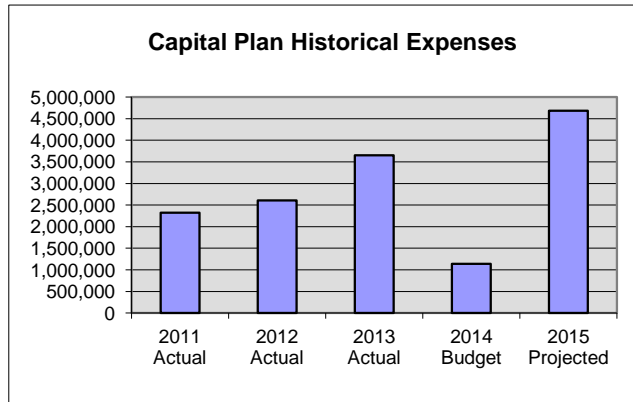
Revenue Generating Improvements: After a project is completed, it can also impact revenues and as a result, offset an increase in operating expenses. For example, in 2017, staff propose buying a commercial washer and dryer to add towel service to the current membership amenities offered at Courts Plus. Operating expenses are projected to increase by \$42,500 in the first three years including the cost of purchasing towels and cleaning supplies along with the staffing needed to provide this service. These expenses will be offset by the additional projected revenue of \$40,500 in the first three years from members using the towel service, resulting in a net impact on the operating budget of \$2,000 for the first two years (for the third year the net is \$0).

Another example is the proposed platform tennis complex at The Hub in future years of the capital plan, which would result in \$25,000 in projected revenue offset with \$2,000 in maintenance expenses and \$2,500 in staffing expenses for a net of \$20,500 of income in the annual operating budget. To

understand the full impact of a project on future operations, the District must evaluate the gain or loss of revenue that will result along with the operational expenses.

Five-year Comparison of Capital Expenses

The chart below illustrates capital plan project expenditures for the past three years and projected expenditures for 2014 and 2015.



2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Projected
2,320,392	2,604,846	3,650,864	1,136,323	4,685,844

Projected 2015 capital plan expenses are increasing 312.4% (\$3,549,521) as compared to the 2014 capital budget due primarily to the proposed Courts Plus Expansion as well as the East End Park Redevelopment that was postponed a year. Without the Courts Plus Expansion project (\$2,950,000), capital project expenses are increasing by 52.8% (\$599,521). When comparing 2013 to 2014 actual capital project expenses, the 2014 capital budget decreased significantly due to the majority of the Wilder Park Conservatory and Greenhouse Complex renovation occurring in 2013 (over \$2.6 million) and a lower amount of capital project spending in 2014 to maintain healthy reserve levels for future capital project spending.

Comprehensive Plan, Indoor Facility Study, and ADA Transition Plan

Comprehensive Plan: In May 2007, the Board approved the District's updated ten-year Comprehensive Plan, which provided long-term recommendations for the coordinated development and maintenance of District parks and facilities, as well as potential future infrastructure and land expansion. The Board underwent extensive community feedback in 2006 to develop the Comprehensive Plan including focus groups, public meetings and a community-wide Attitude and Interest survey. The results from this process and the Comprehensive Plan recommendations were used to develop the 2008-12 and 2013-17 Strategic Plans and the Long-range Capital Plan.

Prior to the 2008 capital budgeting process, staff compiled a spreadsheet of the park and facility improvements recommended in the Comprehensive Plan to determine which projects should be integrated into the District's Long-range Capital Plan or addressed as ongoing annual maintenance expenses. Staff determined that the individual projects for each park should be combined and funded as one project to address overall park redevelopment needs in one or two years rather than on a piecemeal approach. Therefore, staff integrated these park redevelopment projects into the Capital Plan by park (unless a project required attention before the park is scheduled to be redeveloped or could be addressed sooner in the operating budget) and identified the appropriate year for the project to start (based on the District's Playground Replacement Schedule, where appropriate). By integrating the recommended Comprehensive Plan park and facility improvements into the Capital Plan, the District has

made a commitment toward addressing future development needs identified through an extensive independent assessment of the parks and community feedback.

Indoor Facility Study: In January 2008, the District hired SRBL architects to conduct an indoor facility study. The Board and staffs' goal was to develop a comprehensive work plan for addressing future indoor facility needs for both the District and community. To accomplish this goal, SRBL created guidelines to develop the District's facility priorities. The guidelines were to expand program space; improve support spaces (including office, workspace, and storage spaces); and make technology improvements, while considering parking, customer service, "greening" of facilities and aesthetics. After analyzing the Comprehensive Plan, facility data and feedback, recommended solutions were identified that would meet overall District needs, including flexibility of space, improvement of outdated facilities and appropriateness of geographic locations. Prior to the 2010 capital planning process, staff reviewed and prioritized the Facility Study recommendations into an action plan based on needs and funding and integrated the action plan into the District's Long-range Capital Plan. These recommendations serve as guidelines for the Board, which will weigh economic feasibility and project timing when considering the implementation of recommended facility solutions.

Americans with Disabilities Act (ADA) Transition Plan: In 2011, the District hired a consultant to conduct an ADA accessibility audit to update the District's ADA transition plan to be in compliance with the new regulations set forth by the Department of Justice (effective March 15, 2011). In 2012, staff finalized the development of that Plan with the consultant, including prioritizing recommendations, developing cost estimates, and integrating projects into the Long-range Capital Plan and Department work plans. In the Capital Plan, staff identified the projects that need to be completed to become ADA compliant to ensure that the projects are considered and weighted appropriately as part of the capital planning review process. Staff will track when projects are completed and make updates to the plan as necessary so that it remains relevant.

Depreciation

Prior to the 2007 budget, budgeted expenses in the Enterprise Funds (Enterprise Services and Sugar Creek Golf Course) included both depreciation and capital project expenses. The inclusion of both items in the budget made these Funds appear to be expending a greater amount of dollars than the actual cost of the projects. Per Illinois State statute (70 ILCS 1205/4-4), the budgetary basis of reporting states that expenses occur when cash is actually being disbursed. This definition indicates that the cash outlay for a capital project would be an expense required for budgeting purposes. Depreciation Expense is used in financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) and is not a disbursement of cash. Therefore, with the approval of the District's auditors, Lauterbach & Amen, budgeted expenses only include capital as an expense in the Budget and Appropriation Ordinance (as of the 2007 Budget). The audited financial statements, which are reported using GAAP, continue to reflect depreciation expense as required.

2015-24 Long-range Capital Plan Summary

A copy of the *2015-24 Long-range Capital Plan Summary* is provided on the following pages. The Department Acronyms are as follows: P&F (Parks and Facilities), ENT (Enterprise Services), GC (Golf Course), REC (Recreation), IT (Information Technology), FIN (Finance and Human Resources), ADMIN (Administration), and MRKT (Marketing and Communications).

THIS PAGE INTENTIONALLY LEFT BLANK

Elmhurst Park District 2015-2024 Capital Plan Summary

Summary of Approved 2014 and Proposed 2015-24 Capital Project Revenue

	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>	<u>FY 17</u>	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20-24</u>	<u>Total ('15-'24)</u>
Annual Rollover G.O. Bond in Capital Fund (Various Capital Projects)	299,800	342,000	356,600	379,100	379,100	1,989,800	0	3,446,600
Current Year Paving and Lighting Department Tax Levy (Paving Projects: Berens Hub Paths, Abbey West Parking Lot)	78,000	78,780	79,568	80,363	81,167	405,836	0	725,714
Current Year Special Recreation Association Department Tax Levy (East End Park Redevelopment)	14,000	200,000	200,000	200,000	200,000	1,000,000	0	1,800,000
PARC Grant in Enterprise Services Fund (Courts Plus Expansion: application submitted, waiting to hear if recipient)	0	2,212,500	0	0	0	0	0	2,212,500
Enterprise Services Fund Cash and Investments (Courts Plus Expansion; dependent on receipt of PARC grant)	0	350,000	0	0	0	0	0	350,000
Capital Fund Cash and Investments transfer to Enterprise Services Fund (Courts Plus Expansion)	0	387,500	0	0	0	0	0	387,500
General Fund Cash and Investments transfer to Capital Fund (Various Capital Projects)	0	295,027	0	0	0	0	0	295,027
Recreation Fund Cash and Investments transfer to Capital Fund (Various Capital Projects)	0	230,000	0	0	0	0	0	230,000
Capital Fund Cash and Investments (2014 SCGreenway Connector deferred-ITEP grant future reimbursement)	176,000	148,000	0	0	0	0	0	148,000
Capital Fund Cash and Investments (Various Capital Projects, Contingency)	0	350,256	0	0	0	0	0	350,256
Paving and Lighting Department Cash and Investments (Seal Coating Projects)	0	34,281	0	0	0	0	0	34,281
Sugar Creek Golf Course Fund Income (Maintenance Equipment Replacement)	30,000	30,000	0	0	0	0	0	30,000
Recreation Fund Income transfer to Capital Fund (Wagner Office Planning)	0	10,000	0	0	0	0	0	10,000
PEP Donation in Capital Fund (Wilder Mansion Flooring)	0	8,000	0	0	0	0	0	8,000
Museum Department Income transfer to Capital Fund (Wilder Mansion Flooring)	0	9,500	0	0	0	0	0	9,500
Special Recreation Association Department Cash and Investments (Levy received in 2015 for Butterfield Park Redevelopment in 2016)	0	0	186,000	0	0	0	0	186,000
General (47%) and Recreation (53%) Funds Cash and Investments	172,523	0	0	0	0	0	0	0
Enterprise Services Fund Income (Fitness Equipment Replacement)	57,500	0	0	0	0	0	0	0
Capital Fund Cash and Investments (2013 SCGreenway Connector deferred revenue not needed for project)	74,500	0	0	0	0	0	0	0
Capital Fund Cash and Investments (TIF 4 IGA Proceeds-Conrad Fischer Paving)	24,000	0	0	0	0	0	0	0
Capital Fund Cash and Investments (Conservatory and Horticulture Complex)	100,000	0	0	0	0	0	0	0
Capital Fund Cash and Investments (Maintenance Facility Emergency Power Upgrade approved in 2013)	80,000	0	0	0	0	0	0	0
Capital Fund Cash and Investments (Butterfield Park Master Plan Services and Wilder (225 Prospect) Facility Plan)	30,000	0	0	0	0	0	0	0
Total Revenue	1,136,323	4,685,844	822,168	659,463	660,267	3,395,636	0	10,223,378

Summary of Proposed Capital Project Expenses 2015-24 Projects by Year and Amount in Descending Order

Project Name/Description ¹	Category	Dept.	Type	Criteria Rank	Total Criteria Points	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20-24	Total	Operating Impact
													(5-Yr. Net)
Courts Plus Expansion	Buildings	ENT	Upgrade	2.25	18	2,950,000	0	0	0	0	0	2,950,000	
East End Park Redevelopment	Park Redevelopment	P&F	Upgrade	2.57	18	450,000	0	0	407,000	108,000	0	965,000	(2,743)
Salt Creek Greenway Connector	Trails/Paths/Parking Lots	P&F	Upgrade	4.00	11	148,000	0	0	0	0	0	148,000	
Smalley Pool Bathhouse & Pump Room Roof Repl.	Buildings	P&F	Asset Management	3.00	12	140,000	0	0	0	80,000	160,000	380,000	
Registration System Replacement	Information Technology	F&HR	Upgrade	2.67	16	123,256	0	27,669	0	0	0	150,925	(3,755)
Wagner Community Center Upgrades & Improvements	Buildings	P&F	Asset Management	2.25	9	92,500	224,500	150,000	125,000	0	0	592,000	
Rolling Vehicle Stock Replacement	Vehicles	P&F	Asset Management	2.00	8	90,000	108,000	90,000	120,000	100,000	500,000	1,008,000	(9,500)
Admin. Bld. Front Entrance Improvements & HVAC Repl.	Buildings	P&F	Asset Management	2.33	14	81,027	40,000	0	0	0	0	121,027	17,199
Paving Projects	Trails/Paths/Parking Lots	P&F	Asset Management	2.67	8	78,373	331,468	121,532	45,000	495,000	495,000	1,566,373	
Crestview Recreation Building Roof Replacement	Buildings	P&F	Asset Management	3.00	6	65,000	69,400	0	0	0	0	134,400	
Wide Area Network (WAN) Infrastructure	Information Technology	IT	Upgrade	3.00	9	62,000	0	0	0	0	0	62,000	143,900
Parks and Facilities Grounds Equipment Replacement	Equipment/Machines	P&F	Asset Management	2.50	10	40,000	105,000	73,000	90,000	80,000	130,000	518,000	(11,000)
Glos Park Landscaping & Amenities	Park Redevelopment	P&F	Upgrade	2.33	7	38,000	0	0	0	0	0	38,000	
Annual Sealcoating	Trails/Paths/Parking Lots	P&F	Asset Management	2.00	6	34,688	24,500	17,500	22,500	30,000	0	129,188	
Ben Allison Sled Hill Planning	Park Redevelopment	P&F	Upgrade	2.80	14	34,000	160,000	0	0	0	420,500	614,500	
Sugar Creek Maintenance Equipment Replacement	Equipment/Machines	SC	Asset Management	2.83	17	30,000	30,000	30,000	30,000	30,000	150,000	300,000	
Wagner Community Center Intercom	Equipment/Machines	P&F	Upgrade	4.00	9	27,500	0	0	0	0	0	27,500	
Abbey Exterior Improvements	Buildings	P&F	Asset Management	2.50	10	25,000	45,250	0	0	0	0	70,250	

¹For projects in the 2015 Capital Budget, project titles reflect work to be performed in 2015 and may not reflect work proposed for 2016-24.

Project Name/Description ¹	Category	Dept.	Type	Criteria		FY 15	FY 16	FY 17	FY 18	FY 19	FY 20-24	Total	Operating Impact (5-Yr. Net)
				Rank	Points								
York Commons Electronic Sign Replacement	Equipment/Machines	P&F	Upgrade	1.50	6	22,000	0	0	0	0	0	22,000	
Butterfield Park Redevelopment Planning	Professional Services	P&F	Planning	2.57	0	20,000	1,799,045	0	0	0	0	1,819,045	
Hub Batting Cage Improvements	Equipment/Machines	P&F	Asset Management	2.00	8	20,000	14,500	0	23,000	0	0	57,500	
Wilder Mansion Flooring Replacement	Buildings	ENT	Asset Management	2.00	10	17,500	70,000	17,500	13,500	25,000	35,000	178,500	
Wilder Building Roof Repairs	Buildings	P&F	Planning	2.00	6	12,000	108,000	0	0	0	0	120,000	
Wagner Community Center Office Planning	Buildings	P&F/REC	Upgrade	3.00	3	10,000	40,000	80,000	0	0	0	130,000	
Fitness Equipment Replacement Plan	Equipment/Machines	ENT	Asset Management	2.00	8	0	446,250	194,800	143,500	140,400	641,850	1,559,300	(71,550)
York Commons Sand Volley Ball/Basketball	Park Play Fields/Courts	P&F	Upgrade	2.00	6	0	182,985	0	0	0	0	182,985	2,500
Tennis Court Resurfacing	Park Play Fields/Courts	P&F	Asset Management	3.00	12	0	150,000	90,000	75,000	20,000	95,000	430,000	
Eldridge Park Redevelopment	Trails/Paths/Parking Lots	P&F	Asset Management	2.50	5	0	137,000	160,000	20,000	883,000	400,000	1,600,000	
Courts Plus Interior Enhancements	Buildings	ENT	Asset Management	2.17	13	0	129,500	125,000	67,000	95,000	0	416,500	(16,500)
Courts Plus Tennis Area Improvements	Buildings	ENT	Asset Management	2.57	18	0	125,000	37,000	45,000	142,500	175,000	524,500	(100,000)
Courts Plus Domestic Boiler Replacement	Buildings	ENT	Asset Management	2.00	12	0	97,500	0	0	0	0	97,500	(7,500)
Backstops and Players Fences	Park Play Fields/Courts	P&F	Asset Management	3.00	6	0	90,000	60,000	60,000	60,000	250,000	520,000	
Maple Trail Woods Redevelopment	Park Redevelopment	P&F	Upgrade	2.67	8	0	80,000	0	0	0	0	80,000	
Abra HR Upgrades	Information Technology	F&HR	Upgrade	2.75	11	0	71,590	56,610	0	0	0	128,200	55,467
Berens Park Development	Trail/Paths/Parking Lots	P&F	Asset Management	2.75	11	0	62,000	95,000	750,000	0	860,000	1,767,000	
Courts Plus Racquetball Court Improvements	Equipment/Machines	ENT	Asset Management	2.00	12	0	57,750	18,500	77,500	42,000	665,000	860,750	(3,350)
Courts Plus HVAC Replacement	Equipment/Machines	ENT	Asset Management	2.14	15	0	43,500	0	0	0	0	43,500	(8,500)
Maintenance Facility Upgrades	Buildings	P&F	Upgrade	4.00	12	0	30,000	0	0	0	325,080	355,080	
Depot/Safety Town Improvements	Buildings	P&F	Asset Management	2.67	8	0	28,500	55,000	0	0	0	83,500	
Board Docs	Information Technology	ADM	New/Major Development	1.25	5	0	23,000	0	0	0	0	23,000	60,000
Access Control Systems	Information Technology	IT	New/Major Development	2.00	2	0	20,100	15,000	15,000	15,000	0	65,100	500
Courts Plus Sauna Cedar Interior Replacement	Miscellaneous Maintenance	ENT	Asset Management	2.00	6	0	18,000	0	0	0	0	18,000	4,900
Security Cameras for Courts Plus	Information Technology	ENT	Upgrade	2.33	7	0	17,060	4,890	7,855	0	30,000	59,805	
Courts Plus/Plunkett Park Parking Lot Repairs	Trails/Paths/Parking Lots	ENT	Asset Management	2.00	10	0	12,500	0	0	0	350,000	362,500	
Butterfield Recreation Building Asset Management	Buildings	P&F	Asset Management	2.40	12	0	11,000	20,000	0	0	0	31,000	
Salt Creek Park Redevelopment	Park Redevelopment	P&F	Upgrade	2.60	13	0	0	652,800	0	0	0	652,800	
Hub Facility Rental improvements	Buildings	P&F	New/Major Development	2.00	8	0	0	192,500	0	0	0	192,500	(23,050)
Courts Plus Radiant Heat Boiler Replacement	Equipment/Machines	ENT	Asset Management	2.20	11	0	0	62,500	0	0	0	62,500	(11,000)
Courts Plus Laundry Equipment	Equipment/Machines	ENT	Asset Management	2.00	8	0	0	53,500	0	0	0	53,500	500
Berens Park Ball Fields Renovation	Park Play Fields/Courts	P&F	Upgrade	2.00	6	0	0	50,000	0	0	0	50,000	
SharePoint	Information Technology	IT	New/Major Development	3.00	6	0	0	48,000	0	0	0	48,000	35,000
Courts Plus Roof Improvements	Buildings	ENT	Asset Management	2.00	10	0	0	37,500	15,000	142,500	767,500	962,500	
SAN (Storage Area Network)	Information Technology	IT	Upgrade	3.00	6	0	0	33,000	0	0	0	33,000	5,000
Courts Plus Pool Improvements	Equipment/Machines	ENT	Asset Management	2.00	6	0	0	32,500	27,000	59,000	65,500	184,000	
Plunkett Park Redevelopment	Park Redevelopment	P&F	Upgrade	2.50	10	0	0	0	500,000	0	675,000	1,175,000	
Pioneer Park Redevelopment	aintenance&Trail/Paths/Parki	P&F	Upgrade	2.00	8	0	0	0	98,685	47,000	350,000	495,685	
PC Replacements	Information Technology	IT	New/Major Development	3.00	9	0	0	0	70,000	0	0	70,000	
Enterprise Services Facility ADA Revisions	Trails/Paths/Parking Lots	ENT	Asset Management	2.00	6	0	0	0	21,500	0	0	21,500	
Courts Plus Electronic Sign	Equipment/Machines	ENT	Asset Management	2.00	2	0	0	0	20,000	0	0	20,000	
Wagner Community Center Expansion	Buildings	P&F	New/Major Development	3.00	12	0	0	0	0	3,300,000	0	3,300,000	
Wild Meadows Trace Improvements	Park Redevelopment	P&F	Upgrade	2.50	10	0	0	0	0	194,740	0	194,740	
Portable Stage	Equipment and Machines	P&F	Upgrade	2.50	10	0	0	0	0	125,000	0	125,000	
Crescent Park Redevelopment	Park Redevelopment	P&F	Upgrade	2.33	7	0	0	0	0	85,000	0	85,000	
Smalley Pool Bathhouse Replacement	Outdoor Pools	P&F	New/Major Development	2.33	14	0	0	0	0	0	2,500,000	2,500,000	
Conrad Fischer Redevelopment	Park Redevelopment	P&F	Upgrade	2.50	15	0	0	0	0	0	1,196,300	1,196,300	
Crestview Recreation Building Replacement	Buildings	P&F	New/Major Development	2.75	11	0	0	0	0	0	1,000,000	1,000,000	
Sugar Creek Golf Course Creek Repairs	Miscellaneous Maintenance	SC	Asset Management	2.78	25	0	0	0	0	0	1,000,000	1,000,000	
North Side Maintenance Facility	Buildings	P&F	New/Major Development	2.33	7	0	0	0	0	0	792,000	792,000	63,500
Sugar Creek Maintenance Facility Redevelopment	Buildings	SC	New/Major Development	2.67	16	0	0	0	0	0	760,760	760,760	

¹For projects in the 2015 Capital Budget, project titles reflect work to be performed in 2015 and may not reflect work proposed for 2016-24.

Project Name/Description ¹	Category	Dept.	Type	Criteria		FY 15	FY 16	FY 17	FY 18	FY 19	FY 20-24	Total	Operating Impact (5-Yr. Net)
				Rank	Points								
Crestview Park Redevelopment	Park Redevelopment	P&F	Upgrade	2.33	7	0	0	0	0	0	522,675	522,675	
Platform Tennis Complex	Park Play Fields/Courts	ENT	New/Major Development	2.00	4	0	0	0	0	0	207,500	207,500	(214,500)
Jaycee Tot Lot Redevelopment	Park Redevelopment	P&F	Upgrade	2.33	7	0	0	0	0	0	200,000	200,000	
Van Voorst Redevelopment	Trails/Paths/Parking Lots	P&F	New/Major Development	2.50	5	0	0	0	0	0	150,000	150,000	
Golden Meadows Park Redevelopment	Park Redevelopment	P&F	Upgrade	2.67	8	0	0	0	0	0	141,000	141,000	
Courts Plus Emergency Power	Equipment/Machines	ENT	Asset Management	2.00	8	0	0	0	0	0	135,000	135,000	(5,750)
Kiwanis Park Redevelopment	Trails/Paths/Parking Lots	P&F	Asset Management	2.67	8	0	0	0	0	0	95,000	95,000	
Sleepy Hollow Redevelopment	Park Redevelopment	P&F	Asset Management	2.67	8	0	0	0	0	0	85,000	85,000	
Wilder Mansion Emergency Power	Equipment/Machines	ENT	Upgrade	2.00	10	0	0	0	0	0	62,500	62,500	7,250
Contingency						75,000	75,000	75,000	75,000	75,000	375,000	750,000	
Total Expenses						4,685,844	5,077,898	2,776,301	2,964,040	6,374,140	16,763,165	38,633,888	

Summary of Capital Improvement Plan (Revenues-Expenses)

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20-24	Total
Total Revenues	4,685,844	822,168	659,463	660,267	3,395,636	0	10,223,378
Total Expenses	4,685,844	5,077,898	2,776,301	2,964,040	6,374,140	16,763,165	38,633,888
Difference	0	(4,255,730)	(2,116,838)	(2,303,773)	(2,978,504)	(16,763,165)	(28,410,510)

¹For projects in the 2015 Capital Budget, project titles reflect work to be performed in 2015 and may not reflect work proposed for 2016-24.

Debt financing is used to fund one-time capital expenditures that are part of the long-range Capital Improvement Plan. In 2004, the Illinois General Assembly restored the District's bonding authority to \$1.04 million annually and in 2010, approved that this amount could increase annually based on the Consumer Price Index. These actions provide the District the ability to use long-term debt instruments and operating surpluses to finance large capital projects and repay outstanding debt rather than relying on funds that are needed to meet operating expenses. The District prepares detailed analyses of existing obligations, current and projected reserves and future liability levels before making a decision to issue new debt or refinance existing debt such as the refunding of the G.O. Debt Certificates in February 2012 (saving taxpayers over \$440,000 in interest expenses over the next 10 years) and the 2006 G.O. Limited Tax Bonds* in April 2014 (saving taxpayers \$204,528 during the remaining twelve-year life of the reissued bonds).

The District's current and proposed debt portfolio for 2015 is illustrated in the chart below:

Outstanding Debt					
Bond Reason for Issuance	Funding Source	Principal/Interest/ Total Outstanding as of 12/31/2014	Amount of 2015 Principal Payment	Amount of 2015 Interest Payment	Amount of 2015 Total Debt Payment
G.O. Limited Tax Bond, Series 2006 *					
Redevelopment of East End Pool and Wilder Mansion/Library, installation of two synthetic turf athletic fields	Tax Levy and transfer from Early Bond Repayment Fund (\$75,715 annually for artificial turf fields)	335,000 <u>16,750</u> 351,750	335,000	16,750	351,750
G.O. Ltd Tax Refunding Debt Certificates, Series 2012					
Expansion of Sugar Creek Golf Course and purchase/redevelopment of Wagner Community Center	Annual Rollover GO, and Sugar Creek Golf Course Fund Revenues	2,980,000 <u>351,138</u> 3,331,138	255,000 (WCC) 85,000 (Golf Course)	55,350 (WCC) 18,450 (Golf Course)	413,800
Debt Certificates, Series 2012A					
Purchase of 375 W. First Street/Administrative Offices	Tax Levy	990,000 <u>181,830</u> 1,171,830	55,000	16,335	71,335
G.O. Limited Tax Park Refunding Bond, Series 2014A *					
Redevelopment of East End Pool and Wilder Mansion/Library, installation of two synthetic turf athletic fields	Tax Levy and transfer from Early Bond Repayment Fund (\$75,715 annually for artificial turf fields)	4,370,000 <u>737,265</u> 5,107,265	40,000	112,456	152,456
Proposed Debt for 2015					
2015 G.O. Annual Rollover Bond					
Debt payment for Ltd Tax Refunding Debt Certificates Series 2012 and fund capital improvements	Tax Levy	622,115 <u>24,885</u> 647,000	622,115	24,885	657,000 [1]

(1) Estimate (interest portion will be determined when the bond sale is negotiated)

* The G.O. Limited Tax Park Refunding Bond, Series 2014A were used to refund certain of the outstanding G.O. Limited Tax Bond, Series 2006 originally due to mature in 2025.

2015 Proposed Debt Service Revenue

The 2015 bond payments of \$1,646,341 detailed in the last column above (titled "Amount of 2015 Total Debt Payment") are budgeted in the Debt Service Fund along with bank and finance charges of \$1,600 and legal fees of \$5,000. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,161,326 to pay the majority of the 2014A G.O. Limited Tax Park Refunding Bond for East End Pool and Wilder Mansion/Library, the Debt Certificates Series 2012A for the purchase of the Administrative Offices at 375 W. First Street and the 2014 G.O. Annual Rollover Bond;
- A transfer from the Early Bond Repayment Fund to the Debt Service Fund of \$75,715 for the additional debt service portion of the 2014A G.O. Limited Tax Park Refunding Bond that funded the installation of two synthetic turf fields;
- A transfer of \$103,450 from the Sugar Creek Golf Course Fund to the Debt Service Fund to pay the Sugar Creek portion of the 2012 G.O. Ltd. Tax Refunding Debt Certificates; and
- G.O. Annual Rollover Bond proceeds of \$315,000 for the Wagner Community Center portion of the 2012 G.O. Ltd. Tax Refunding Debt Certificates. The remainder of Annual Rollover Bond proceeds will be recorded in Capital Improvement Fund revenue to fund various capital projects (\$342,000 less interest).

The Sugar Creek Fund includes a transfer of \$119,413 to the Village of Villa Park to pay the golf course's portion of the debt issued by the Village to purchase and develop the driving range.

Bond Rating

In 2006, the District's operations were reviewed by representatives from Moody's Investor Service through an on-site visit of parks and facilities and an analysis of financial information prior to the issuance of the 2006 \$7.5 million G.O. Limited Tax Bonds. Moody's upgraded the District's bond rating from an Aa3 to Aa2 rating reinforcing the District's healthy financial position. Moody's report cited the District's "well-managed finances and healthy reserves, strong management and program flexibility and Elmhurst's location and economy," as reasons for the rating upgrade. According to Moody's interim 2010 rating report, the rating agency upgraded the District's bond rating again (from Aa2 to Aa1), illustrating the District's excellent financial condition. This rating enables the District to acquire debt financing for infrastructure or major capital at a significant savings of interest.

Debt Limit

The legal debt limits for the District are 2.875% of equalized assessed valuation for total debt issued including referendum and non-referendum bonds and .575% of assessed valuation for non-referendum bonds only. Bonds are not included in the computation of statutory indebtedness unless the taxes levied to pay for such obligations are in fact extended. The District's long-term debt outlook is healthy as the District's current percentage of legal debt limit is 19% of the total limit or \$10,088,800 (total remaining available limit is \$41,903,553) and for non-referendum General Obligation debt, the percentage of legal debt limit is 55% of the total limit or \$5,723,800 (total remaining available limit is \$4,674,671). The District's Moody's Investor's Services' Aa1 rating illustrates that the District is within a fiscally responsible level of debt. The chart below illustrates the legal debt margin calculations.

Estimated Legal Debt Margin Calculations (as of September 30, 2014)			
Tax Year 2013 E.A.V. (collectable calendar year 2014)	1,808,429,654		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		10,398,471	
Statutory Debt Limit (2.875% of EAV)			51,992,353
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 10/27/32)	1,045,000	-	1,045,000
GO Ltd. Tax Refunding Debt Certificates Series 2012 (due 11/1/22)	3,320,000	-	3,320,000
Annual Rollover	618,800	618,800	618,800
GO Limited Tax Bonds, Series 2006 (due 12/15/14)	650,000	650,000	650,000
GO Limited Tax Park Refunding Bonds, Series 2014 (due 12/15/25)	<u>4,455,000</u>	<u>4,455,000</u>	<u>4,455,000</u>
Total Outstanding Debt:	10,088,800	5,723,800	10,088,800
Total Available Legal Debt Margins:		<u>4,674,671</u>	<u>41,903,553</u>
		55%	19%

(1) Pursuant to Illinois State Statutes, alternate revenue bonds will not be applied to either the overall 2.875% of EAV Statutory Debt Limit or the Non-Referendum 0.575% of EAV Debt Limit, provided that no debt service levy for the bonds has been extended.

This chart illustrates the District's debt service requirements to maturity of all outstanding debt with the annual principal and interest payments listed separately for each outstanding bond issue:

DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	General Obligation Bonds-Annual Estimate		2006 GO Limited Tax Bonds Issued \$7,500,000 Interest: 3.75% - 4.10%		2012 GO Ltd Tax Refunding Debt Certificates Issued \$3,710,000 Interest: 2.00% - 3.00%		2012 G.O. Debt Certificates Issued \$1,100,000 Interest: 0.60% - 2.50%		2014 Ltd Tax Park Refunding Bonds * Issued \$4,455,000 Interest: 1.95% - 3.50%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	622,115	24,885	335,000	16,750	340,000	73,800	55,000	16,335	40,000	112,456	1,392,115	244,226
2016					350,000	67,000	55,000	15,895	390,000	111,656	795,000	194,551
2017					360,000	60,000	55,000	15,400	400,000	99,956	815,000	175,356
2018					365,000	49,200	55,000	14,850	405,000	87,956	825,000	152,006
2019					380,000	38,250	55,000	14,245	415,000	79,856	850,000	132,351
2020					385,000	29,700	55,000	13,585	430,000	65,331	870,000	108,616
2021					395,000	21,037	55,000	12,870	435,000	56,946	885,000	90,853
2022					405,000	12,150	55,000	12,100	450,000	47,594	910,000	71,844
2023							55,000	11,275	460,000	36,906	515,000	48,181
2024							55,000	10,395	465,000	25,406	520,000	35,801
2025							55,000	9,460	480,000	13,200	535,000	22,660
2026							55,000	8,470			55,000	8,470
2027							55,000	7,425			55,000	7,425
2028							55,000	6,325			55,000	6,325
2029							55,000	5,170			55,000	5,170
2030							55,000	3,960			55,000	3,960
2031							55,000	2,695			55,000	2,695
2032							55,000	1,375			55,000	1,375
Total	622,115	24,885	335,000	16,750	2,980,000	351,138	990,000	181,830	4,370,000	737,265	9,297,115	1,311,868

* The G.O. Limited Tax Park Refunding Bond, Series 2014A were used to refund certain of the outstanding G.O. Limited Tax Bond, Series 2006 originally due to mature in 2025.

2015 BUDGET: DEBT



This chart illustrates the District's debt service requirements to maturity of all outstanding debt, including the total annual payment for each outstanding bond issue:

DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	General Obligation Bonds-Annual Estimate	2006 GO Limited Tax Bonds * Issued \$7,500,000 Interest: 3.75% - 4.10%	2012 GO Ltd Tax Refunding Debt Certificates Issued \$3,710,000 Interest: 2.00% - 3.00%	2012 G.O. Debt Certificates Issued \$1,100,000 Interest: 0.60% - 2.50%	2014 Ltd Tax Park Refunding Bonds * Issued \$4,455,000 Interest: 1.95% - 3.50%	Totals
2015	647,000	351,750	413,800	71,335	152,456	1,636,341
2016			417,000	70,895	501,656	989,551
2017			420,000	70,400	499,956	990,356
2018			414,200	69,850	492,956	977,006
2019			418,250	69,245	494,856	982,351
2020			414,700	68,585	495,331	978,616
2021			416,037	67,870	491,946	975,853
2022			417,150	67,100	497,594	981,844
2023				66,275	496,906	563,181
2024				65,395	490,406	555,801
2025				64,460	493,200	557,660
2026				63,470		63,470
2027				62,425		62,425
2028				61,325		61,325
2029				60,170		60,170
2030				58,960		58,960
2031				57,695		57,695
2032				56,375		56,375
Principal	622,115	335,000	2,980,000	990,000	4,370,000	9,297,115
Interest	24,885	16,750	351,138	181,830	737,265	1,311,868
Total	647,000	351,750	3,331,138	1,171,830	5,107,265	10,608,983

* The G.O. Limited Tax Park Refunding Bond, Series 2014A were used to refund certain of the outstanding G.O. Limited Tax Bond, Series 2006 originally due to mature in 2025.

The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader with understanding some of the terms.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenses when the liability is incurred.

Aggregate Tax Extension: The aggregate tax extension is the total of the tax levies excluding Special Recreation Association and Bond and Interest.

Appropriation: An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

Assessed Valuation: A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33-1/3 percent of fair cash value. (The County Assessor establishes property values.)

Assets: Property owned by a government.

Audit Department: Is used to account for the revenues and expenditures in connection with the annual financial audit that is mandated by state statute. The revenues are received from a specific property tax levy, which can only be used for this purpose. This Department is part of the General Fund.

Balanced Scorecard: a strategy framework that emphasizes the cause and effect relationship among distinct yet interrelated perspectives of customer, financial, internal business and learning and growth.

Balanced Scorecard Perspectives: the four perspectives include Customer, Financial, Internal Business and Learning and Growth. They demonstrate cause and effect relationships in the completion of strategy.

Basis of Accounting: A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, on the cash, modified accrual, or the accrual method.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

Bonded Debt: That portion of indebtedness represented by outstanding bonds.

Budget: A fiscal plan showing estimated expenditures, revenue and service levels for a specific fiscal year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and Appropriation Ordinance: A legal document adopted by the Board authorizing expenditures.

Budget Calendar: The schedule of key dates or milestones that the District follows in the preparation, adoption and administration of the budget.

Budget Surplus: For any given year, the budget surplus is the excess of budget receipts over expenses. The amount of the surplus is the difference between receipts and expenses.

Budgeted Staffing: Total work force expressed as Full-time Equivalent (FTE) positions. The FTE is calculated on 2080 hours. For example, an employee working 40 hours per week for six months, or 960 hours, would be equivalent to .46 of a full-time position.

Budgetary Control: The level at which management must seek government body approval to amend the budget once it has been approved.

Capital Assets/Improvements: An acquisition or addition to fixed assets that has a value of \$5,000 or more, and an estimated useful life of greater than five years. General categories commonly used include: land, buildings, building improvements, machinery and equipment and construction in progress.

Capital Improvement Program: A long-term plan for capital expenditures to provide physical improvements to be incurred over the next ten years. The plan is reviewed and amended annually.

Capital Improvement Budget: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets and are included in the first year of the ten year Capital Improvement Plan. Examples of capital improvement projects include new buildings and equipment and large scale remodeling and redevelopment.

Capital Improvement Fund: A fund created to account for financial resources to be used for projects in the Capital Improvement Budget for that fiscal year. No taxes are levied specifically for this fund. Funds are provided primarily by transferring revenue from other funds, donations, and grants.

Capital Outlays: Expenditures for the acquisition, replacement, or improvement of capital assets.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the balance of the highest interest and return, liquidity and minimal risk with these temporary cash balances.

Consumer Price Index (CPI): A calculation of the average change in prices for goods and services purchased by households which is measured by the Bureau of Labor Statistics in the U.S. Department of Labor. A tax cap or the CPI, whichever is less, limits the annual property tax revenue received by the Park District.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood, emergencies, federal mandates, increased revenues, and similar eventualities.

Contractual Services: The amount budgeted and appropriated for departmental and functional operating services. This includes, but is not limited to, utilities, consultants and outside contractor services, audit fees, printing, insurance, and training.

Corporate Personal Property Replacement Tax: Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

DCEO: Illinois Department of Commerce and Economic Opportunity.

Debt Service: The District's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund: Is established to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt.

Department: To meet GASB 34 requirements, certain funds in 2003 were organized by the Department categories as dictated by GASB 34. For example, the IMRF, FICA, Liability, and Audit Funds are now Departments within General Fund.

Depreciation: That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the cost of using up a fixed asset.

Effective Tax Rate: Is a measure of the property tax burden that reflects both the aggregate tax rate and the level of assessment.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises or where the intent of the governing body is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. This type of fund measures economic performance or that the determination of revenues earned, costs incurred and/or net income is accurate for management accountability.

Equalization: The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier): The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV): The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Exemption: The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

Expenditure: This term refers to the cost incurred to acquire goods or receive services regardless of when the expense is actually paid.

Expense Category: A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension: The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

FICA Department: Is used to account for the revenues and expenditures associated with the obligation to make payments to the Social Security Administration for the employer portion of the FICA payroll tax. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the District's contributions on behalf of the District's employees. Expenditures are limited to payment of the employer portion of the FICA tax for non-enterprise salaries and wages of park district employees. This Department is part of the General Fund.

Fiscal Year (FY): The time period designating the beginning and ending period for recording financial transactions. Elmhurst Park District uses January 1 to December 31 as its fiscal year.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, and equipment.

Full-time Equivalent Employees: FTE's are a calculation of the number of full-time employees based on a 2,080 hour work year and include full- and part-time.

Function: A major administrative division of the District that indicates overall management responsibility for an operation.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds and fiduciary funds.

Fund Accounting: A governmental accounting system that is organized and operates on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reserved portions of fund balance are deducted to result in an “unreserved fund balance”.

Gateway Special Recreation Association: An organization consisting of members whose function is to provide recreation services for individuals with disabilities. The Park District is a contributing member to Gateway.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Park Services and Administrative Services.

General Obligation Bonds: Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes and the bonds are backed by the full faith and credit of the issuing entity.

Governmental Accounting Standards Board (GASB): The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Government Finance Officers Association (GFOA): An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local government since its inception in 1906.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service and capital projects.

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

Illinois Association of Park Districts (IAPD): A nonprofit service, research and education organization representing park districts, forest preserves, conservation and recreation agencies. The District is a member of IAPD.

Illinois Parks and Recreation Association (IPRA): A non-for-profit organization and public interest group whose goal is to provide training, networking and outreach for Illinois park and recreation professionals.

IMRF Department: Is used to account for the revenues and expenditures associated with the Illinois Municipal Retirement Fund. The Illinois Municipal Retirement Fund is a Multiple-Employer Agent retirement plan in which the government participates. The revenues are received from a specific property tax levy, which produces an amount

sufficient to pay the Park District's contributions to the Fund on behalf of the District's employees. Expenditures are limited to payment of the retirement plan contributions for non-enterprise salaries and wages excluding employee contributions. This Department is part of the General Fund.

Inclusion Costs: Expenses associated with the cost of providing reasonable accommodation to facilitate the participation of individuals with disabilities in programs.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Infrastructure: Capital assets such as roads, bridges and water systems that have a longer life than most capital assets.

Interest Earnings: The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Initiatives: the specific programs, activities, projects or actions an organization will undertake in an effort to meet Strategic Plan performance targets.

Investments: A security or other asset acquired primarily for the purpose of obtaining income or profit.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liabilities: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Liability Insurance Department: Is used to account for the revenues and expenditures associated with the Park District's insurance and risk management activities. The revenues are received from a specific property tax levy. This Department is part of the General Fund.

Limiting Rate: The maximum extended tax rate that the aggregate tax extension may increase (5% or the increase in the Consumer Price Index (CPI), whichever is lower). The aggregate tax extension is the total of the tax levies excluding Special Recreation Association and Bond and Interest. The formula for deriving the limiting rate is prior year levy multiplied by the CPI or 5%, whichever is lower, divided by the prior year levy (with any % increase) less a credit for estimated new construction. See Property Tax Extension Limitation Law.

Long Term Debt: Debt with a maturity of more than one year from the original date of issuance.

Maintenance: All materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land improvements.

Mission: Departmental mission describes the purpose of a department and how it supports the overall mission of the organization. The District's mission describes the core purpose of the organization and why it exists.

Modified Accrual Basis: Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the basis amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Multiplier: See equalization factor.

Museum Department: This Department accounts for revenues and expenditures related to the operation of the Wilder Museum/Conservatory and all utility and non-enterprise hospitality rental, meeting and community event expenses at the Wilder Mansion.

National Recreation and Parks Association (NRPA): A non-for-profit organization and public interest group whose goal is to advocate for quality park and recreation opportunities nationally. The Park District is a member of NRPA.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

Non-Referendum Bonds: General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

Operating Budget: A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses: Fund expenses that are directly related to the fund's primary service activities.

Ordinance: In its most common meaning, the term is used to designate the enactments of the legislative body of a local government. An ordinance is the equivalent of a municipal statute, passed by the body, for governing matters not already covered by federal or state law.

PARC: Park and Recreational Facility Construction Grant Program (PARC)

Paving & Lighting Department: Is used for the purpose of constructing, maintaining and lighting streets/roadways within the areas maintained by the District. This Department is part of the Capital Improvement Fund.

PDRMA (Park District Risk Management Agency): An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Performance Measures: A standard used to evaluate and communicate performance against expected results and to assist staff with determining organizational performance.

Program: An instructional or functional activity.

Property Tax Extension Limitation Law: In July 1991, the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994, the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, part of the Property Tax Code (the "Property Tax Limitation Law"). This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum.

Property Tax Revenue: Revenue from a tax levied on the equalized assessed value of real property.

Proprietary Fund Types: The classification used to account for a District's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Public Act 87-17: The Property Tax Extension Limitation Law that imposed tax caps in Illinois counties, non-home rule municipalities, and special districts such as park and school districts.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

Prior Year's EAV: Equalized Assessed Valuation for the year prior to the year of the levy.

Recreation Fund: Is used for establishing and accounting recreational programs such as sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics (excluding enterprise fund programs).

Reserved Fund Balance: The fund balance that is not available for appropriation or is legally segregated for a special future use.

Revenue: Funds that the government receives or earns. Examples of revenue sources include taxes, sponsorships, advertising, program fees, receipts from other governments, grants, shared revenues and interest income.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance, typically net income derived from the operation of the project or projects they finance.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Salaries and Benefits: The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Services: See Contractual Services

Source of Revenue: Revenues are classified according to their source or point of origin (see Revenue).

Special Recreation Department: Is used to account for recreational programs and inclusionary services for Elmhurst residents with disabilities. This Department also includes membership in Gateway Special Recreation Association and improvements listed in the District's Americans with Disabilities Act (ADA) transition plan. This Department is part of the Recreation Fund.

Special Revenue Funds: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

Strategic Objectives: Concise statements describing the specific elements an organization must do well in order to execute its strategy.

Strategic Plan: Long-range planning tool updated every five years and developed through a community planning process. It provides direction regarding the agency's main focus and activities.

Strategic Themes: Broad brushed macro-oriented organizational sense of direction that relates to the four Balanced Scorecard perspectives of customer, financial, internal business and growth and development.

Strategic Work Plan: The action plan for implementing strategy with timelines and the positions/Departments responsible for implementation.

Supplemental Appropriations: Appropriations made by the Board of Commissioners, after an initial appropriation, to permit expenditures beyond the original estimates.

Supplies: The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, building, ground, equipment and vehicle maintenance supplies and other operating supplies.

Tactics: Tactics detail the steps necessary to complete Strategic Initiatives in the Strategic Work Plan.

Tax Base: The total value of all taxable real and personal property in the District as of January 1 of each year. The tax base represents net value after all exemptions.

Tax Caps: An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of a tax stated in terms of a percentage of the tax base.

Tax Rate Limit: The maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges such as membership charges.

Transmittal Letter: The opening section of the budget which provides the Board of Park Commissioners and the public with a general summary of the most important aspects of the budget and the views and recommendations of the Executive Director.

Truth in Taxation Act: Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.

Unreserved Fund Balance: In a governmental or private-purpose trust fund, the balance of net financial resources that are expendable or available for appropriation.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Vision: The desired future of the organization.