



2019 BUDGET



ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2019

ADMINISTRATIVE OFFICE

375 W. First Street
Elmhurst, IL 60126
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www.epd.org

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Kevin Graf, Vice President
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Allison Wiggins, Director of Information Technology
Laura Guttman, Strategy & Planning Coordinator
Nimfa Melesio, Administrative Office Supervisor



MISSION
**We enrich
lives while
having fun!**

**2020
Vision**
Focus on the Future

VISION
To be a national
leader in providing
memorable parks
and recreation
experiences to our
community

VALUE

Integrity

We will always
do the right thing
and we will do it
the right way

VALUE

*Customer Service
Excellence*

We will exceed
customer expectations
and present the
"wow" moment

VALUE
Fun

We will inject
fun and passion
in what we do
everyday

VALUE

*Community
Focused*

At the end of the day,
it's all about the
community we
serve

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, 2018. 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. Besides receiving the award, the District earned special recognition from GFOA for the document being outstanding as a financial plan.

The award is valid for a period of one year. Based on GFOA's criteria, the budget continues to conform to program requirements, and the 2019 budget document will be submitted to GFOA to determine its eligibility for the award in 2019.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Elmhurst Park District

Illinois

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

Executive Director

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The 2019 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 2019 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 Vision 2020 and Long-range Financial Plans, including how these tools guide the proposed 2019 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 structure (basic accounting unit) of the District and the purpose of each fund. An analysis of past and projected fund 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, 2018 accomplishments, 2019 work plan, 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 2018 Capital Budget: This section includes all capital related expenditures (enterprise and non-enterprise facilities), including a summary of the long-range capital plan, proposed 2019 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.

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November 12, 2018

Board of Park Commissioners
Elmhurst Park District
Elmhurst, Illinois

Honorable Commissioners:

I am pleased to present for your consideration the proposed 2019 Elmhurst Park District Budget for the fiscal year beginning January 1, 2019 and ending December 31, 2019. The Elmhurst Park District Budget serves three primary purposes: form public policy, control spending, and as a written financial plan. It is a documented means of providing financial accountability to the public as the District aims to maintain quality service levels at the lowest possible cost, while addressing the goals of its Strategic Plan. The District's Budget complies with the provisions of the Park 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, drive budget development. Therefore, the Board and staff review these other processes throughout the year as described on pages 25 and 159. The budget represents the fiscal priorities for the upcoming year based on the Park Board's long-range plans, which help the District achieve its mission to enrich lives while having fun. The annual budget is one of the most important documents approved by 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 July with staff review and development of the Strategic Work Plan and Long-range Capital Improvement Plan. The budget process continues in early August with staff training on budget parameters and expectations. Department budget requests are prepared in August and September, followed by a review and analysis of overall 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 staff's formal presentation on October 22 and on November 12, 2018 and the Board's approval of the Budget and Appropriation Ordinance on December 10, 2018.

By following the Government Finance Officers' Association's (GFOA) best practices for budgeting, the District received the Distinguished Budget Presentation Award from 2007 to 2018. In the proposed 2019 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.

2019 Budget Summary

In formulating the annual budget, staff analyze a significant amount of data to project the next fiscal year's revenues and expenditures. Staff reviews historical and current revenue and expenditure trends, potential new projects and initiatives, current economic conditions, relevant changes in the law, and numerous other

factors that impact the Budget. Some items, particularly recurring expenses or more stable revenues, are relatively easy to predict or control. Other items are more volatile and can fluctuate greatly depending on local and national conditions. The District's overall philosophy is to project revenues and expenses conservatively, and to use sound financial planning to achieve the Board's priorities, utilize existing reserves to maintain assets, take steps and allocate resources to address competition, attract and retain customers, and provide a balanced level of services and programs expected by the community. Furthermore, staff recognize that to ensure long-term financial sustainability, the District must proactively divest in those programs with declining participation while putting resources into areas with potential growth. In 2019, the District has the fiscal agility to use reserves to address capital project needs, maximize and grow revenue, ensure adequate staffing, and undertake key Vision 2020 Plan initiatives for long-term success.

To remain economically stable, the District's long-term Budget Plan and the 2019 Budget continue the existing philosophy and policy of positioning the District financially so that it can carefully use available reserves for capital projects along with a long-term plan to build future reserves. As illustrated in the *2019 Budget Summary by Fund* chart below, staff project that the total 2019 Budget will have a deficit of \$2,159,232 (in the Net Column) due to using \$2,788,448 from reserves for capital projects (in the Cash & Investment Spend Down column) that is possible due to the accumulation of excess reserves over the established Tier 1 cash and investment targets in accordance with Board policy. The deficit occurs because a portion of expenditures have no revenue offset since the revenues were received and recorded in previous years. This deficit is offset with an overall net operating surplus¹ of \$467,827 mainly to replenish reserves in the General Fund with a \$137,334 net surplus, the Recreation Fund with a \$406,600 net surplus and Special Recreation Fund with a \$96,863 net surplus. The chart below illustrates 2019 projected revenues and expenditures for the operating, debt and capital and total budgets.

2019 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	3,886,404	3,749,070	137,334	735,400	4,484,470	(598,066)
IMRF Fund	392,490	335,025	57,465	-	335,025	57,465
FICA Fund	390,403	438,935	(48,532)	-	438,935	(48,532)
Liability Insurance Fund	218,170	259,205	(41,035)	-	259,205	(41,035)
Audit Fund	39,605	56,582	(16,977)	-	56,582	(16,977)
Recreation Fund	5,840,894	5,434,294	406,600	1,079,000	6,513,294	(672,400)
Special Recreation Association Fund	768,899	672,036	96,863	42,500	714,536	54,363
Museum Department	225,559	309,441	(83,882)	39,250	348,691	(123,132)
Enterprise Services Fund	4,563,598	4,561,973	1,625	198,965	4,760,938	(197,340)
Sugar Creek Golf Course Fund	1,087,984	1,129,618	(41,634)	-	1,129,618	(41,634)
Total Operating	17,414,006	16,946,179	467,827	2,095,115	19,041,294	(1,627,288)
Debt Service Fund	1,706,483	1,706,482	1	-	1,706,482	1
Capital Improvement Fund	2,392,650	2,231,400	161,250	693,333	2,924,733	(532,083)
Paving & Lighting Fund	181,038	180,900	138	-	180,900	138
Total Debt and Capital	4,280,171	4,118,782	161,389	693,333	4,812,115	(531,944)
Total	21,694,177	21,064,961	629,216	2,788,448	23,853,409	(2,159,232)

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

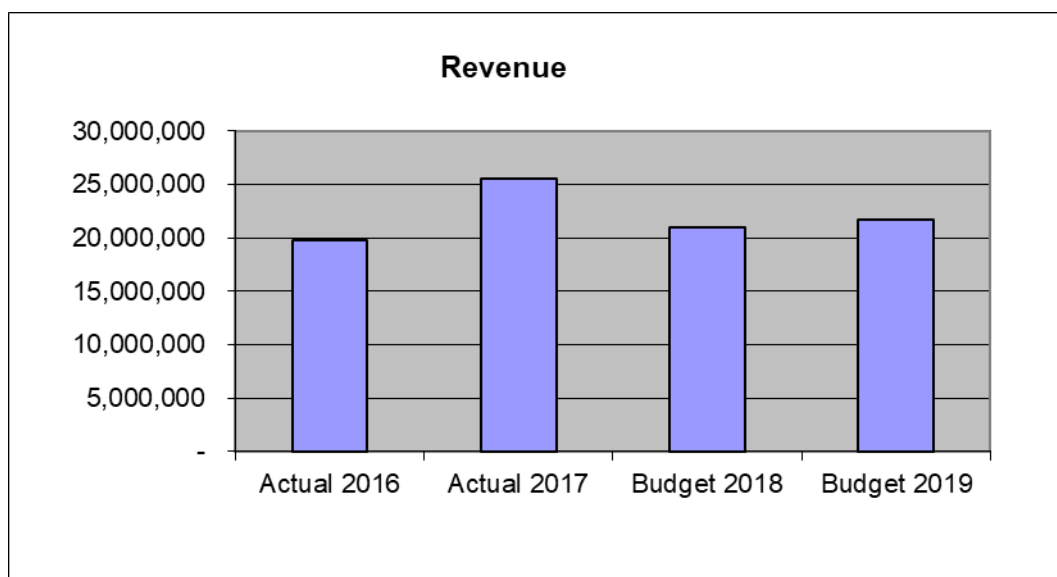
Revenue

Total proposed 2019 revenue for all funds is \$21,694,177, an increase of 3.2% as compared to the 2018 Budget and a 15.0% decrease from 2017 actual revenue. The overall increase in 2019 Budget revenue as compared to the 2018 Budget is due to increased grant proceeds, program revenue, transfers, and taxes. The decrease in the 2019 Budget, as compared to 2017 Actual revenue, is primarily due to decreased bond proceeds as \$4.3 million was issued in 2017 for land acquisition. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 57 and Revenue Analysis section on page 85.

The *Four-year Summary of Revenue by Fund* chart below (along with the accompanying graph) provides comparisons of 2016 Actual, 2017 Actual, 2018 Approved Budget, and 2019 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2019 Proposed Budget as compared to the 2018 Approved Budget by fund.

Four-year Summary of Revenue by Fund

Major Fund/Minor Fund	Revenue				2018 vs.	% Change
	Actual 2016	Actual 2017	Budget 2018	Budget 2019	2019	18 vs. 19
General Fund	3,481,288	3,696,245	3,862,856	3,886,404	23,548	0.6%
IMRF Fund	388,734	402,310	451,958	392,490	(59,468)	-13.2%
FICA Fund	385,329	391,708	215,580	390,403	174,823	81.1%
Liability Insurance Fund	256,319	255,402	48,492	218,170	169,678	349.9%
Audit Fund	51,199	52,311	53,809	39,605	(14,204)	-26.4%
Recreation Fund	5,131,458	5,359,737	5,491,145	5,840,894	349,749	6.4%
Special Recreation Association Fund	670,116	707,447	729,672	768,899	39,227	5.4%
Museum Fund	281,567	303,394	300,412	225,559	(74,853)	-24.9%
Enterprise Services Fund	4,428,234	4,566,246	4,664,293	4,563,598	(100,695)	-2.2%
Sugar Creek Golf Course Fund	1,029,255	1,075,309	1,095,149	1,087,984	(7,165)	-0.7%
Total Operating Budget	16,103,499	16,810,109	16,913,366	17,414,006	500,640	3.0%
Debt Service Fund	1,668,213	1,724,315	1,853,920	1,706,483	(147,437)	-7.95%
Early Bond Repayment Fund	2,220	421	-	-	-	0.0%
Capital Improvement Fund	1,826,393	6,827,799	2,160,003	2,392,650	232,647	10.8%
Paving & Lighting Fund	135,660	162,236	90,234	181,038	90,804	100.6%
Total	19,735,985	25,524,880	21,017,523	21,694,177	676,654	3.2%



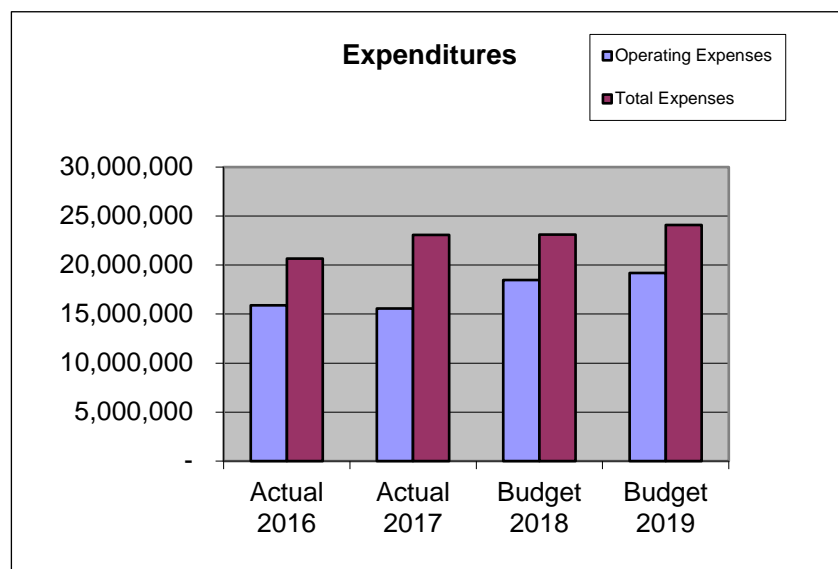
Expenditures

Total proposed 2019 expenditures for all funds is \$23,853,406, a 3.2% increase over the 2018 Budget and a 3.4% increase over 2017 actual expenditures. Expenditures reflect an increase as compared to the 2018 Budget primarily due to increased transfers from the General and Recreation Funds to the Capital Improvement Fund for capital projects (\$1,814,400 in 2019 vs. \$1,461,945 in 2018). For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 57 and the Expenditures by Function section on page 113.

The *Four-year Summary of Expenditures by Fund* chart below (and accompanying graph) provides comparisons of 2016 Actual, 2017 Actual, 2018 Approved Budget, and 2019 Projected Budget expenditures by fund. The chart illustrates the amount and percent change of expenditures for the Proposed 2019 Budget as compared to the 2018 Approved Budget by fund.

Four-year Summary of Expenditures by Fund

Fund/Fund	Expenditures				2018 vs.	%Change
	Actual 2016	Actual 2017	Budget 2018	Budget 2019	2019	18 vs. 19
General Fund	3,206,890	3,209,840	4,044,755	4,484,470	439,715	10.9%
IMRF Fund	353,039	370,615	410,097	335,025	(75,072)	-18.3%
FICA Fund	338,759	349,837	409,176	438,935	29,759	7.3%
Liability Insurance Fund	223,852	241,108	255,390	259,205	3,815	1.5%
Audit Fund	48,287	51,224	53,717	56,582	2,865	5.3%
Recreation Fund	4,931,266	4,780,643	6,237,717	6,513,294	275,577	4.4%
Special Recreation Association Fund	817,710	667,037	693,764	714,536	20,772	3.0%
Museum Fund	262,269	270,481	299,981	348,691	48,710	16.2%
Enterprise Services Fund	4,758,254	4,682,036	5,010,668	4,760,938	(249,730)	-5.0%
Sugar Creek Golf Course Fund	946,850	945,914	1,067,406	1,129,618	62,212	5.8%
Total Operating Budget	15,887,176	15,568,735	18,482,671	19,041,294	558,623	3.0%
Debt Service Fund	1,653,346	1,708,831	1,844,400	1,706,482	(137,918)	-7.5%
Early Bond Repayment Fund	75,937	75,715	35,900	0	(35,900)	-100.0%
Capital Improvement Fund	2,889,064	5,565,065	2,603,408	2,924,733	321,325	12.3%
Paving & Lighting Fund	147,505	160,205	139,987	180,900	40,913	29.2%
Total	20,653,028	23,078,551	23,106,366	23,853,409	747,043	3.2%
Net	(917,043)	2,446,329	(2,088,843)	(2,159,232)	(70,389)	3.4%



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided the development of the 2019 Budget.

National, State 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. The labor market continues to improve and is finally pulling in people who were sidelined by the financial crisis. Additionally, although the unemployment rate is at a near 50-year low, an expected increase in inflation tied to tariffs in 2019 threatens to offset wage gains associated with exceedingly low unemployment.

This push/pull relationship is evident throughout other sectors as well. For example, while mortgage rates are at a seven year high, consumer confidence and spending have both trended upward in 2018 and, earlier this year, the bull market in U.S. stocks became the longest in history at more than nine and a half years.

At the State level, Illinois once again lags the nation in key economic indicators, including an unemployment rate that continues to be among the bottom one-third in the nation. However, on the local level, the Equalized Assessed Value (EAV) of property within the District increased for the third consecutive year after experiencing five years of declining values.

Given that economic volatility seems to have become the norm, in order to guard against any future downturns or upheavals, it is imperative that the District continue to budget conservatively and maintain appropriate reserves to ensure future fiscal agility as outlined in the Board's Capital Reserve Policy. Based on this Policy, staff built a net operating surplus¹ of \$467,827 into the 2019 Budget. Through continued careful planning and taking advantage of opportunities to maximize resources, the Board will sustain reserves at fiscally responsible levels to meet emergency operating needs. For example, the projections for cash and investments available on December 31, 2018 and 2019 provide approximately six months of savings based on the District's average spending per month. For a detailed analysis and explanation of District Cash and Investments and Fund Balances, see page 37 and the Capital Reserve Policy on page 49.

Property Tax Revenue

Property Tax Revenue is a critical source of funding in the District's Budget annually and is approximately 40% of budgeted revenues. The EAV of property within the District increased last year by 7.6% to \$2,391,541,530 and had increased the year prior by 8.6%. The increases over the past three years were preceded by five years of declining values after the 2009 high of \$2,471,251,600. For the 2018 levy, discussions with York and Addison Township Assessor's Offices and City of Elmhurst indicate a projected increase next year of 4.5% in EAV. Total 2018 new construction is estimated at \$34,163,522. New construction is based on the prior three year average and includes an adjustment for property released from the Elmhurst Tax Increment Financing (TIF) District II. The applicable Consumer Price Index (CPI) for the twelve-month period ending December 31, 2017 is 2.1%.

Based upon the above assumptions, the District's limiting rate (excluding SRA and Bond and Interest) is calculated at 0.2613. After calculating the levy using this rate, the total increase would equate to \$253,000 in additional tax dollars, which excludes any changes to the Debt Service Fund. This increase will assist in funding the proposed 2019 operating budget that includes projected payments for long-term debt due to the purchase of new property, as well as a proposed use of cash and investments from the tax-supported General and Recreation funds for capital improvements.

Another safeguard against the loss of future revenue is the diversity of non-tax revenue sources (such as fees for programs and memberships) that are projected to be 55% of the 2019 Budget (District policy is 55%). Utilizing new financial software, staff is working to improve program cost recovery performance, report on results and refine budget and cost recovery goals for future sustainability. Staff continue to be

responsive to revenue trends and market demand and maximize resources to sustain and increase non-tax revenue. See page 85 for an analysis of the District's revenues.

Health Insurance and Patient Protection and Affordable Care Act

Since 2010, staff has continued to monitor the potential impact of the PPACA and, in the 2019 Budget, allocated additional funds for health insurance to add part-time employees who work over 30 hours per week and are eligible for medical insurance in accordance with the Act. Since some part-time and seasonal employees work in a number of different positions, the potential for them to meet or exceed the 30 hour per week threshold is high, and the District continues to monitor their hours closely. In addition, the District switched to a defined contribution health insurance plan in 2016, which allowed employees more insurance plan options with varied costs as well as provided stable and predictable costs for the District. Due to changes in staffing structure and employee coverage elections, employee turnover, and two projected additional eligible part-time employees, the proposed 2019 Budget reflects a projected increase of 5.0% (\$47,973) for health, dental, vision and life insurance expenses as compared to the 2018 Budget. See page 43 for an overview of Health Insurance that impacts the 2019 Budget.

Long-range Financial and Capital Plans

The proposed 2019 Budget contains a five-year financial forecast so that the Board and staff can make informed long-term decisions on behalf of the community (see page 34 for an overview of the 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 the customers (\$23.2 million in asset management, equipment, and technology improvements and \$29.3 million in new and major redevelopment projects) while simultaneously maintaining current service and staffing levels, there will be budget deficits for each of the next five years.

To ensure there is no deficit spending in the operating budget while staying true to the District's Vision 2020 Plan Themes to meet community needs for parks, open space, and outdoor amenities and meet community, as well as new and existing indoor recreation space, staff is recommending using reserves to sustain 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 along with hampering our ability to provide the programs and services our customers expect. Staff proposes capital project spending of \$3,454,565 in 2019 (a slight increase of \$48,204 as compared to the 2018 Budget due primarily to maintain healthy reserves). In accordance with the District's long-term financial planning, staff recommend using reserves, property tax revenue, fund income, grants, and donations to fund capital projects.

This strategy to address the capital needs of the District emphasizes the continued priority for staff to seek outside funding assistance through grants and donations and to accumulate reserves. For example, project funding in 2016 and 2017 included an OSLAD grant and PEP fundraising donations, while the 2019 Budget includes funding from donations and partnerships, a grant from the Illinois Transportation Enhancement Project along with the use of accumulated reserves in the General, Recreation, Special Recreation, Museum, Enterprise, and Capital Improvement Funds. 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 159 for an overview of the 2019 Capital Budget and Long-Range Capital Plan and page 179 for an overview of the District's debt.

Courts Plus Competition

With two additional major private competitors coming into the market within the next 12-18 months to join the dozens of existing small and large providers, Courts Plus will continue to focus on its core strengths of community connection, member engagement and guiding members towards healthy lifestyle success. Staff will continue to strategically communicate with prospects to attract, retain, and increase memberships. After several years of financial investment and in light of anticipated increased attrition due to increased competition, the 2018 Budget reflected the facility's second membership fee increase in three years. Although the 2019 Budget does not propose a fee increase, the budget does include key expense reductions to help rebuild cash and reserves.

Staffing Changes

To remain proactive in finding the most efficient way to operate and budget personnel costs without affecting the ability to provide services, staff annually review and determine if changes should be made to the organizational structure and supervisory and support staff functions and in filling vacancies. While no changes are proposed for full-time staffing, several part-time staffing modifications are included in the 2019 Budget as a result of Departmental reviews of operations, as well as recruitment and retention trends. Included are proposed increased seasonal staffing in the Parks Department, increased wage rates for seasonal pool staff, and increased support staff in the Recreation Department. See page 40 for a summary of personnel trends and changes that impact the 2019 Budget.

Vision 2020 Plan

In 2016-17, the Park Board and staff updated the District's Comprehensive and Strategic Plans using a process that included gathering and reviewing community and staff feedback and assessments of parks, facilities, and programs to analyze the state of the District, create the community's future vision of park and recreation services, and develop 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 District's first Comprehensive Plan and Strategic Plan, the Board and staff have selected and implemented projects, programs, and initiatives based upon the priorities articulated during the planning process. To be good stewards of taxpayer dollars, it not only takes financial discipline, but adherence to these priorities established by the community through the new Vision 2020: Comprehensive and Strategic Plan.

The 2019 Budget reflects this dedication as the six themes of the Vision 2020 Plan: meet community needs for parks, open space and outdoor amenities; meet community needs for new and existing indoor recreation space; innovative programming to meet community needs; exceptional and consistent guest experience; sustainable revenue strategies and funding options; and strengthen organizational culture are referenced throughout this document to illustrate how resources are being allocated towards implementing the Plan. For example, the proposed 2019 Budget and the 2019 Strategic Work Plan reflect, but are not limited to, the initiatives for implementing the Vision 2020 Plan listed below:

- Prepare future site of dog park for development and develop funding alternatives
- Develop land acquisition strategy and cost estimates
- Create financial and program plan for new senior center
- Create financial and program plan for new indoor sports facility
- Complete indoor recreation facility space plan, including proposed costs
- Finalize funding strategy (e.g., referendum, partnerships, grants, etc.) for implementing Vision 2020 priorities
- Continue community engagement to address Vision 2020 Plan
- Complete high priority park improvements based on Vision 2020 park assessment scores, including:
 - redevelop Salt Creek Park
 - replace Crestview Park athletic courts
 - replace Berens Park baseball field #5 backstop and renovate Berens Park baseball fields #1-4 and Van Voorst Park baseball field
- Expand offerings identified as high priorities in Vision 2020 Community Survey, including:
 - adult continuing education such as additional lifelong learning programs in the evening at The Abbey

- adult fitness and wellness such as new Yoga Workshops and coaching wellness services for Courts Plus members
- community events such as a new adult event at Wilder Mansion with games, activities, and food trucks and expanded Pop Up Parties in the Park
- Implement partnerships to offer high priority and innovative offerings (e.g., College of DuPage, Elmhurst Public Library)
- Increase marketing of adult offerings in the community
- Train staff on District-wide customer service model and optimize staffing structure to provide exceptional customer service
- Utilizing new financial software, refine budget and cost recovery goals for future sustainability
- Implement District-wide training plan for all levels of staff
- Implement/expand methods for staff communication and increase staff engagement with all employee groups

To successfully execute the Vision 2020 Plan, staff also will focus on continuing to strengthen the District's organizational culture to address weaknesses identified by employees during the planning process. An overview of the Vision 2020 Plan, including a copy of the 2019 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 Vision 2020 Plan, plays a significant part of the organization's economic health.

Conclusion

The 2019 Budget reflects the District's mission to "enrich lives while having fun" and also illustrates the District's continuing commitment to fiscal responsibility and being responsive to residents' needs. 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, Christi Jacobson, Director of Finance & Human Resources and Laura Guttman, Strategy and Planning Coordinator 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 2019 Budget. We look forward to your questions and comments.

Thank you,



James W. Rogers
Executive Director

2019 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2019 operating, debt and capital budgets. The proposed 2019 Budget exhibits a net deficit of \$2,276,232 due to the spending down of cash and investments for capital projects (\$2,554,415) and to pay debt (\$234,033). This deficit is offset with a net operating surplus¹ of \$350,827 mainly to replenish reserves in the General Fund (\$137,334 net surplus¹), the Recreation Fund (\$219,600 net surplus¹), the Special Recreation Fund (\$96,863 net surplus¹) and the IMRF Fund (\$63,965 net surplus¹). The proposed 2019 Budget includes operating deficits in the Museum Fund (\$83,882 net deficit¹), the FICA Fund (\$55,032 net deficit¹), the Liability Insurance Fund (\$41,035 net deficit¹) and Audit Fund (\$16,977 net deficit¹) due to planned reserve reductions. The General Fund (\$598,066) and Recreation Fund (\$859,400) illustrate net deficits due to the spending down of reserves for capital projects for facility and park improvements (non-enterprise). The Enterprise Services Fund exhibits a net deficit of \$197,340 due to spend down reserves for Courts Plus capital projects. The Capital Improvement Fund exhibits a net deficit of \$532,083 primarily due to the spending down of reserves (from capital revenues recorded in previous years) for debt service payments and capital projects, including the Salt Creek Greenway Trail Connector, Pioneer Park Redevelopment, and Baseball Field Renovations at Berens Park and Van Voorst Park.

	2019 Budget Revenues	2019 Budget Expenditures
General Fund	3,886,404	4,484,470
IMRF Fund	392,490	335,025
FICA Fund	390,403	438,935
Liability Insurance Fund	218,170	259,205
Audit Fund	39,605	56,582
Recreation Fund	5,840,894	6,513,294
Special Recreation Association Fund	768,899	714,536
Museum Fund	225,559	348,691
Enterprise Services Fund	4,563,598	4,760,938
Sugar Creek Golf Course Fund	1,087,984	1,129,618
Debt Service Fund	1,706,483	1,706,482
Capital Improvement Fund	2,392,650	2,924,733
Paving & Lighting Fund	181,038	180,900
Total	21,694,177	23,853,409

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	3,886,404	3,749,070	137,334	735,400	4,484,470	(598,066)
IMRF Fund	392,490	335,025	57,465	-	335,025	57,465
FICA Fund	390,403	438,935	(48,532)	-	438,935	(48,532)
Liability Insurance Fund	218,170	259,205	(41,035)	-	259,205	(41,035)
Audit Fund	39,605	56,582	(16,977)	-	56,582	(16,977)
Recreation Fund	5,840,894	5,434,294	406,600	1,079,000	6,513,294	(672,400)
Special Recreation Association Fund	768,899	672,036	96,863	42,500	714,536	54,363
Museum Department	225,559	309,441	(83,882)	39,250	348,691	(123,132)
Enterprise Services Fund	4,563,598	4,561,973	1,625	198,965	4,760,938	(197,340)
Sugar Creek Golf Course Fund	1,087,984	1,129,618	(41,634)	-	1,129,618	(41,634)
Total Operating	17,414,006	16,946,179	467,827	2,095,115	19,041,294	(1,627,288)
Debt Service Fund	1,706,483	1,706,482	1	-	1,706,482	1
Capital Improvement Fund	2,392,650	2,231,400	161,250	693,333	2,924,733	(532,083)
Paving & Lighting Fund	181,038	180,900	138	-	180,900	138
Total Debt and Capital	4,280,171	4,118,782	161,389	693,333	4,812,115	(531,944)
Total	21,694,177	21,064,961	629,216	2,788,448	23,853,409	(2,159,232)

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

Four-year Summary by Fund (2016 Actual, 2017 Actual, 2018 Budget and 2019 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2016 Actual, 2017 Actual, 2018 approved Budget, and 2019 Projected Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2018 Approved Budget and 2019 Projected Budget by fund. Total proposed 2019 revenue for all funds is \$21,694,177, an increase of 3.2% as compared to the 2018 Budget and a 15.0% decrease over 2017 actual revenue. The overall increase in 2019 Budget revenue compared to the 2018 Budget is due to an increase in tax revenue, specifically in the FICA Fund, the Liability Fund, the Special Recreation Fund, and the Paving & Lighting Fund combined with increased program revenue in the Recreation Fund. Total proposed 2019 expenditures for all funds is \$23,853,409 which is a 3.2% increase over the 2018 Budget and 3.4% increase over 2017 actual expenditures. Expenditures reflect an increase compared to the 2018 Budget primarily due to increased transfers from the General and Recreation Funds for capital projects (\$1,814,400 in 2019 vs. \$1,461,945 in 2018). For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 57.

Revenue						
Fund/Fund	Actual 2016	Actual 2017	Budget 2018	Budget 2019	2018 vs. 2019	% Change 18 vs. 19
General Fund	3,481,288	3,696,245	3,862,856	3,886,404	23,548	0.6%
IMRF Fund	388,734	402,310	451,958	392,490	(59,468)	-13.2%
FICA Fund	385,329	391,708	215,580	390,403	174,823	81.1%
Liability Insurance Fund	256,319	255,402	48,492	218,170	169,678	349.9%
Audit Fund	51,199	52,311	53,809	39,605	(14,204)	-26.4%
Recreation Fund	5,131,458	5,359,737	5,491,145	5,840,894	349,749	6.4%
Special Recreation Association Fund	670,116	707,447	729,672	768,899	39,227	5.4%
Museum Fund	281,567	303,394	300,412	225,559	(74,853)	-24.9%
Enterprise Services Fund	4,428,234	4,566,246	4,664,293	4,563,598	(100,695)	-2.2%
Sugar Creek Golf Course Fund	1,029,255	1,075,309	1,095,149	1,087,984	(7,165)	-0.7%
Total Operating Budget	16,103,499	16,810,109	16,913,366	17,414,006	500,640	3.0%
Debt Service Fund	1,668,213	1,724,315	1,853,920	1,706,483	(147,437)	-7.95%
Early Bond Repayment Fund	2,220	421	-	-	-	0.0%
Capital Improvement Fund	1,826,393	6,827,799	2,160,003	2,392,650	232,647	10.8%
Paving & Lighting Fund	135,660	162,236	90,234	181,038	90,804	100.6%
Total	19,735,985	25,524,880	21,017,523	21,694,177	676,654	3.2%
Expenditures						
Fund/Fund	Actual 2016	Actual 2017	Budget 2018	Budget 2019	2018 vs. 2019	% Change 18 vs. 19
General Fund	3,206,890	3,209,840	4,044,755	4,484,470	439,715	10.9%
IMRF Fund	353,039	370,615	410,097	335,025	(75,072)	-18.3%
FICA Fund	338,759	349,837	409,176	438,935	29,759	7.3%
Liability Insurance Fund	223,852	241,108	255,390	259,205	3,815	1.5%
Audit Fund	48,287	51,224	53,717	56,582	2,865	5.3%
Recreation Fund	4,931,266	4,780,643	6,237,717	6,513,294	275,577	4.4%
Special Recreation Association Fund	817,710	667,037	693,764	714,536	20,772	3.0%
Museum Fund	262,269	270,481	299,981	348,691	48,710	16.2%
Enterprise Services Fund	4,758,254	4,682,036	5,010,668	4,760,938	(249,730)	-5.0%
Sugar Creek Golf Course Fund	946,850	945,914	1,067,406	1,129,618	62,212	5.8%
Total Operating Budget	15,887,176	15,568,735	18,482,671	19,041,294	558,623	3.0%
Debt Service Fund	1,653,346	1,708,831	1,844,400	1,706,482	(137,918)	-7.5%
Early Bond Repayment Fund	75,937	75,715	35,900	0	(35,900)	-100.0%
Capital Improvement Fund	2,889,064	5,565,065	2,603,408	2,924,733	321,325	12.3%
Paving & Lighting Fund	147,505	160,205	139,987	180,900	40,913	29.2%
Total	20,653,028	23,078,551	23,106,366	23,853,409	747,043	3.2%
Net	(917,043)	2,446,329	(2,088,843)	(2,159,232)	(70,389)	3.4%

Revenue by Source, Expenditures by Function and Expenditures by Object (2016 Actual, 2017 Actual, 2018 Budget and 2019 Budget)

The *Revenues by Source* chart below illustrates the 2016 and 2017 actual, 2018 Approved Budget, and 2019 projected revenues by source and the amount and percent change between the 2018 approved and 2019 projected revenues by source. Overall, 2019 revenues by source are increasing by 3.2% (\$676,654) as compared to the 2018 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2016 and 2017 Actual, 2018 Approved Budget, and 2019 projected expenditures by function or by object respectively and the amount and percent change between 2018 approved and 2019 projected expenditures by function or by object respectively. Overall, 2019 expenditures are increasing by 3.7% (\$864,043) as compared to the 2018 Budget (includes capital, transfers, and debt). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 85; for expenditures by object, refer to the Fund Summary section on page 57; and for expenditures by function, refer to the Expenditures by Function section on page 113.

Revenues by Source

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Taxes	7,971,805	8,178,755	8,340,245	8,630,857	290,612	3.5%
Donations, Advertising, Scholarships	458,493	245,940	397,150	241,850	(155,300)	-39.1%
Grants	406,265	-	1,100	364,300	363,200	33018.2%
Program Fees	4,338,913	4,513,891	4,564,779	4,984,227	419,448	9.2%
Rentals, Leases	753,351	747,284	768,674	774,452	5,778	0.8%
Passes, Memberships, Daily Uses	3,722,420	3,884,164	3,976,558	3,748,854	(227,704)	-5.7%
Merchandise Sales	307,249	300,953	321,070	401,733	80,663	25.1%
Transfers	977,654	716,564	1,895,989	2,483,404	587,415	31.0%
Bond, Insurance Proceeds	741,881	6,844,189	707,458	8,500	(698,958)	-98.8%
Interest	57,954	93,140	44,500	56,000	11,500	25.8%
Total Revenues	19,735,985	25,524,880	21,017,523	21,694,177	676,654	3.2%

Expenditures by Object

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Salaries & Wages	7,511,205	7,731,414	8,488,474	8,678,504	190,030	2.2%
Contractual Services	5,134,497	5,241,893	5,596,305	5,653,907	57,602	1.0%
Repairs	206,750	229,412	235,220	210,136	(25,084)	-10.7%
Supplies	1,306,604	1,261,829	1,499,802	1,546,861	47,059	3.1%
Transfers/Debt	2,567,446	2,316,792	3,880,204	4,309,436	429,232	11.1%
Total Expenses	20,653,028	23,078,551	23,106,366	23,853,409	747,043	3.2%

Expenditures by Function

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Park Board/Administration	589,696	635,557	649,811	656,345	6,534	1.0%
Marketing and Communications	631,357	602,209	678,856	658,965	(19,891)	-2.9%
Finance and Human Resources	1,075,756	1,146,657	1,210,512	1,236,915	26,403	2.2%
Information Technology	463,845	566,172	760,287	833,129	72,842	9.6%
Parks	1,428,148	1,641,338	1,769,889	1,755,838	(14,051)	-0.8%
Facilities	2,382,612	2,227,836	2,629,967	2,709,552	79,585	3.0%
Recreation	3,196,477	3,289,475	3,567,814	3,787,125	219,311	6.1%
Enterprise Services	3,626,904	3,554,022	3,794,784	3,703,084	(91,700)	-2.4%
Sugar Creek Golf Course	759,122	751,514	751,381	745,355	(6,026)	-0.8%
Transfers/Debt/Capital	6,499,111	8,663,772	7,293,065	7,767,101	474,036	6.5%
Total Expenditures by Function	20,653,028	23,078,551	23,106,366	23,853,409	747,043	3.2%
Net	(917,043)	2,446,329	(2,088,843)	(2,159,232)	(70,389)	3.4%

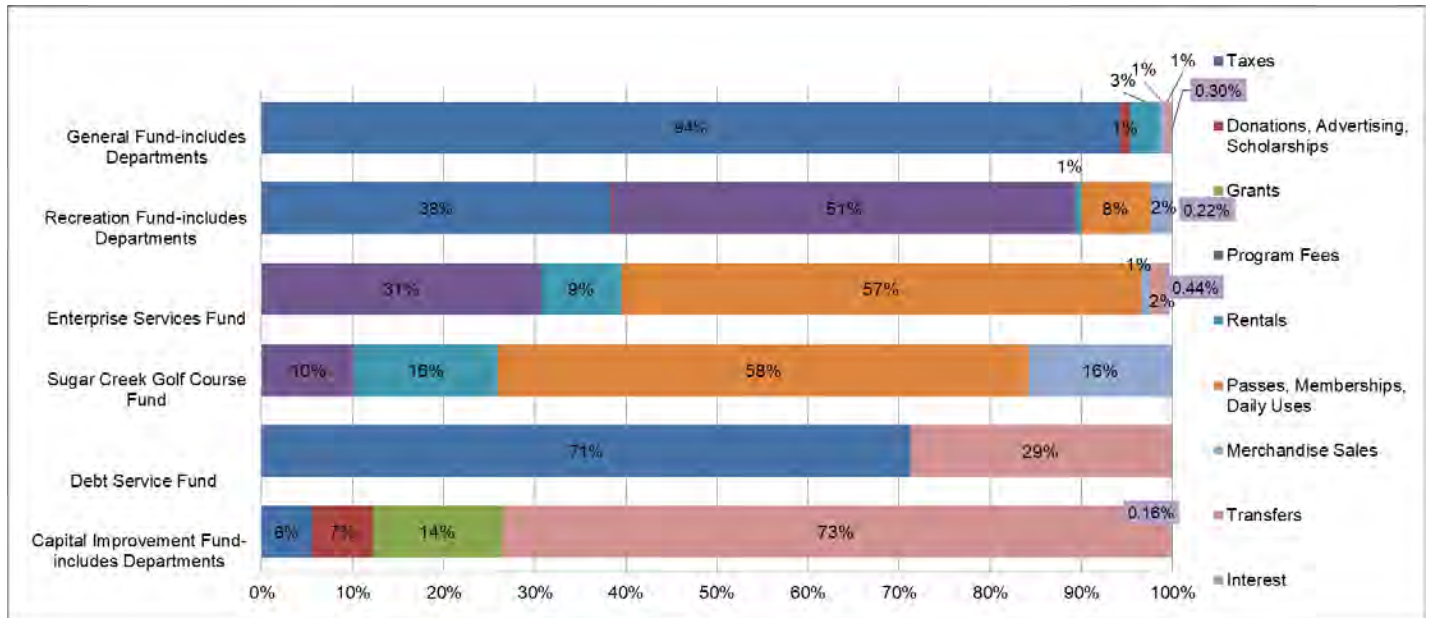
2019 Budget Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the projected 2019 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 85); for expenditures by object, refer to the Fund Summary section (on page 57); and for expenditures by function, refer to the Expenditures by Function section (on page 113) of the budget document.

	General Fund- includes Minor Funds	Recreation Fund-includes Minor Funds	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund-Minor Funds	Total
Revenues by Source								
Taxes	4,646,347	2,626,785	-	-	1,215,887	-	141,838	8,630,857
Donations, Advertising, Scholarships	52,200	10,400	5,500	-	-	-	173,750	241,850
Grants	-	1,100	-	-	-	-	363,200	364,300
Program Fees	-	3,472,977	1,400,011	111,239	-	-	-	4,984,227
Rentals	157,857	43,793	401,652	171,150	-	-	-	774,452
Passes, Memberships, Daily Uses	-	517,456	2,607,135	634,263	-	-	-	3,758,854
Merchandise Sales	29,300	147,841	43,260	171,332	-	-	-	391,733
Transfers	26,368	-	77,540	-	488,596	-	1,890,900	2,483,404
Interest	15,000	15,000	20,000	-	2,000	-	4,000	56,000
Total Revenues	4,927,072	6,835,352	4,563,598	1,087,984	1,706,483	-	2,573,688	21,694,177
Expenditures by Object								
Salaries & Wages	1,936,602	3,859,764	2,507,977	374,161	-	-	-	8,678,504
Contractual Services	2,276,068	1,606,105	1,558,749	209,885	3,100	-	-	5,653,907
Repairs	25,226	45,200	130,505	9,205	-	-	-	210,136
Supplies	500,921	513,544	338,242	194,154	-	-	-	1,546,861
Capital	-	242,500	225,465	115,000	-	-	2,871,600	3,454,565
Transfers/ Debt	835,400	1,309,408	-	227,213	1,703,382	-	234,033	4,309,436
Total Expenditures by Object	5,574,217	7,576,521	4,760,938	1,129,618	1,706,482	-	3,105,633	23,853,409
Net	(647,145)	(741,169)	(197,340)	(41,634)	1	-	(531,945)	(2,159,232)
Expenditures by Function								
Park Board/Administration	392,725	173,162	90,457	-	-	-	-	656,344
Marketing and Communications	338,054	142,840	178,071	-	-	-	-	658,965
Finance and Human Resources	591,226	284,419	319,220	42,050	-	-	-	1,236,915
Information Technology	311,326	303,230	218,573	-	-	-	-	833,130
Parks	1,540,668	170,011	45,159	-	-	-	-	1,755,838
Facilities	1,255,719	1,449,922	3,911	-	-	-	-	2,709,552
Recreation	309,098	3,478,027	-	-	-	-	-	3,787,124
Enterprise Services	-	23,000	3,680,084	-	-	-	-	3,703,084
Sugar Creek Golf Course	-	-	-	745,355	-	-	-	745,355
Transfers/Debt/Capital	835,401	1,551,910	225,463	342,213	1,706,482	-	3,105,633	7,767,102
Total Expenditures by Function	5,574,217	7,576,521	4,760,938	1,129,618	1,706,482	-	3,105,633	23,853,409
Net	(647,145)	(741,169)	(197,340)	(41,634)	1	-	(531,945)	(2,159,232)

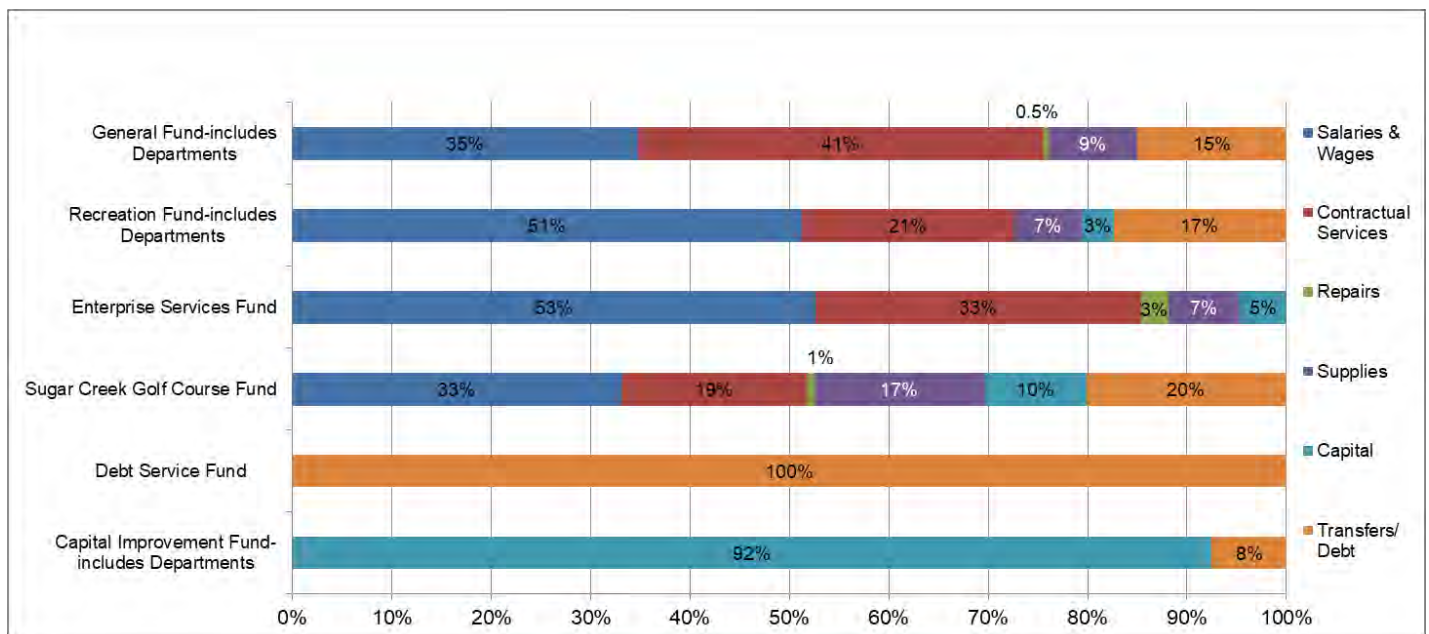
2019 Budget Percent of Revenues by Source by Fund

The graph below illustrates the percent of each revenue source for each Fund in the 2019 Budget.



2019 Budget Percent of Expenditures by Object by Fund

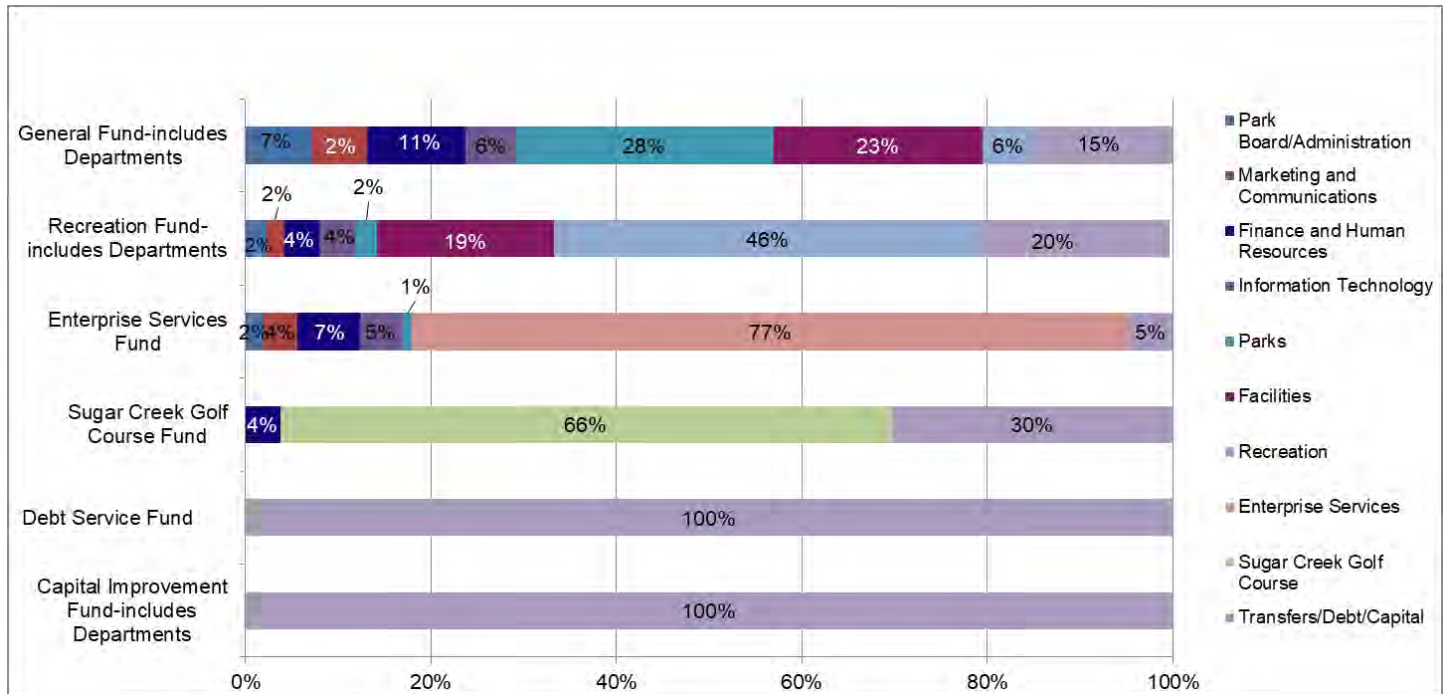
The graph below illustrates the percent of expenditures by object for each Fund in the 2019 Budget.



2019 Budget

Percent of Expenditures by Function by Fund

The graph below illustrates the percent of expenditures by function for each Fund in the 2019 Budget.



2019 Budget Revenues by Source and Expenditures by Object and Function by Fund²

The chart below illustrates the projected 2019 revenues by source and expenditures by object/function by Fund (General and Recreation Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section (on page 85); for expenditures by object, refer to the Fund Summary section (on page 57); and for expenditures by function, refer to the Expenditures by Function section (on page 113) of the budget document.

Revenues by Source	General Fund	IMRF Dept.	FICA Depart.	Liability Dept.	Audit Dept.	Recreation Fund	SRA Dept.	Museum Dept.
Taxes	3,605,679	392,490	390,403	218,170	39,605	1,633,927	768,399	224,459
Donations, Advertising, Scholarship	52,200	-	-	-	-	10,000	-	400
Grants	-	-	-	-	-	1,100	-	-
Program Fees	-	-	-	-	-	3,472,277	-	700
Rentals	157,857	-	-	-	-	43,793	-	-
Passes, Memberships, Daily Uses	-	-	-	-	-	516,956	500	-
Merchandise Sales	29,300	-	-	-	-	147,841	-	-
Transfers	26,368	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Interest	15,000	-	-	-	-	15,000	-	-
Total Revenues	3,886,404	392,490	390,403	218,170	39,605	5,840,894	768,899	225,559

Expenditures by Object								
Salaries & Wages	1,875,730	-	-	28,337	32,535	3,512,525	230,545	116,694
Contractual Services	1,250,193	335,025	438,935	227,868	24,047	1,300,275	241,141	64,689
Repairs	25,226	-	-	-	-	39,700	-	5,500
Supplies	497,921	-	-	3,000	-	480,426	350	32,768
Capital	-	-	-	-	-	-	242,500	-
Transfers/Debt	835,400	-	-	-	-	1,180,368	-	129,040
Total Expenditures by Object	4,484,470	335,025	438,935	259,205	56,582	6,513,294	714,536	348,691
Net	(598,066)	57,465	(48,532)	(41,035)	(16,977)	(672,400)	54,363	(123,132)

Expenditures by Function								
Park Board/Administration	322,343	26,354	24,087	9,971	9,971	153,221	19,941	-
Marketing and Communications	305,503	17,007	15,544	-	-	139,735	870	2,235
Finance and Human Resources	234,940	31,459	28,982	249,234	46,611	266,515	6,238	11,666
Information Technology	311,326	-	-	-	-	303,230	-	-
Parks	1,408,534	63,801	68,333	-	-	39,394	-	130,617
Facilities	1,066,424	79,470	109,825	-	-	1,449,922	-	-
Recreation	-	116,934	192,164	-	-	2,980,907	444,987	52,133
Enterprise Services	-	-	-	-	-	-	-	23,000
Sugar Creek Golf Course	-	-	-	-	-	-	-	-
Capital/Transfers/Debt	835,400	-	-	-	-	1,180,370	242,500	129,040
Total Expenditures by Function	4,484,470	335,025	438,935	259,205	56,582	6,513,294	714,536	348,691
Net	(598,066)	57,465	(48,532)	(41,035)	(16,977)	(672,400)	54,363	(123,132)

²The 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.

2019 Budget Revenues by Source and Expenditures by Object and Function by Fund³ (continued)

The chart below illustrates the projected 2018 revenues by source and expenditures by object/function by Fund (Enterprise Services, 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 85); for expenditures by object, refer to the Fund Summary section (on page 57); and for expenditures by function, refer to the Expenditures by Function section (on page 113) of the budget document.

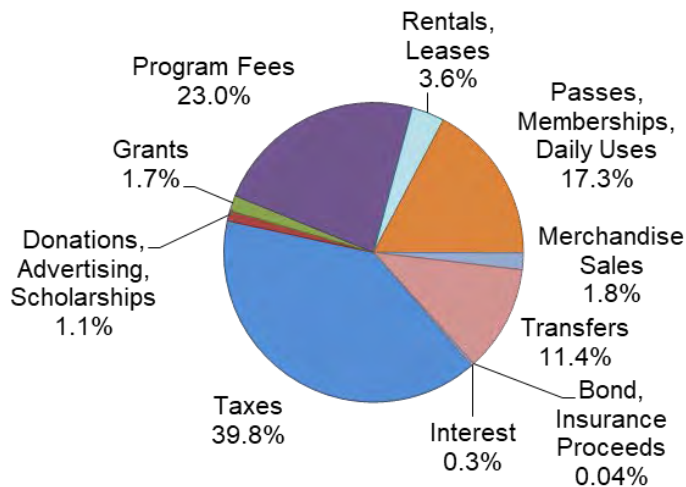
Revenues by Source	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund	Paving and Lighting Dept.	Total
Taxes	-	-	1,215,887	-	-	141,838	8,630,857
Donations, Advertising, Scholarship	5,500	-	-	-	173,750	-	241,850
Grants	-	-	-	-	363,200	-	364,300
Program Fees	1,400,011	111,239	-	-	-	-	4,984,227
Rentals	401,652	171,150	-	-	-	-	774,452
Passes, Memberships, Daily Uses	2,607,135	634,263	-	-	-	-	3,758,854
Merchandise Sales	43,260	171,332	-	-	-	-	391,733
Transfers	77,540	-	488,596	-	1,851,700	39,200	2,483,404
Bond Proceeds	8,500	-	-	-	-	-	8,500
Interest	20,000	-	2,000	-	4,000	-	56,000
Total Revenues	4,563,598	1,087,984	1,706,483	-	2,392,650	181,038	21,694,177
Expenditures by Object							
Salaries & Wages	2,507,977	374,161	-	-	-	-	8,678,504
Contractual Services	1,558,749	209,885	3,100	-	-	-	5,653,907
Repairs	130,505	9,205	-	-	-	-	210,136
Supplies	338,242	194,154	-	-	-	-	1,546,861
Capital	225,465	115,000	-	-	2,690,700	180,900	3,454,565
Transfers/Debt	-	227,213	1,703,382	-	234,033	-	4,309,436
Total Expenditures by Object	4,760,938	1,129,618	1,706,482	-	2,924,733	180,900	23,853,409
Net	(197,340)	(41,634)	1	-	(532,083)	138	(2,159,232)
Expenditures by Function							
Park Board/Administration	90,457	-	-	-	-	-	656,345
Marketing and Communications	178,071	-	-	-	-	-	658,965
Finance and Human Resources	319,220	42,050	-	-	-	-	1,236,915
Information Technology	218,573	-	-	-	-	-	833,130
Parks	45,159	-	-	-	-	-	1,755,839
Facilities	3,911	-	-	-	-	-	2,709,552
Recreation	-	-	-	-	-	-	3,787,124
Enterprise Services	3,680,084	-	-	-	-	-	3,703,083
Sugar Creek Golf Course	-	745,355	-	-	-	-	745,355
Capital/Transfers/Debt	225,463	342,213	1,706,482	-	2,924,733	180,900	7,767,101
Total Expenditures by Function	4,760,938	1,129,618	1,706,482	-	2,924,733	180,900	23,853,409
Net	(197,340)	(41,634)	1	-	(532,083)	138	(2,159,232)

³The 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 on the chart on the previous page.

Elmhurst Park District 2019 Budget

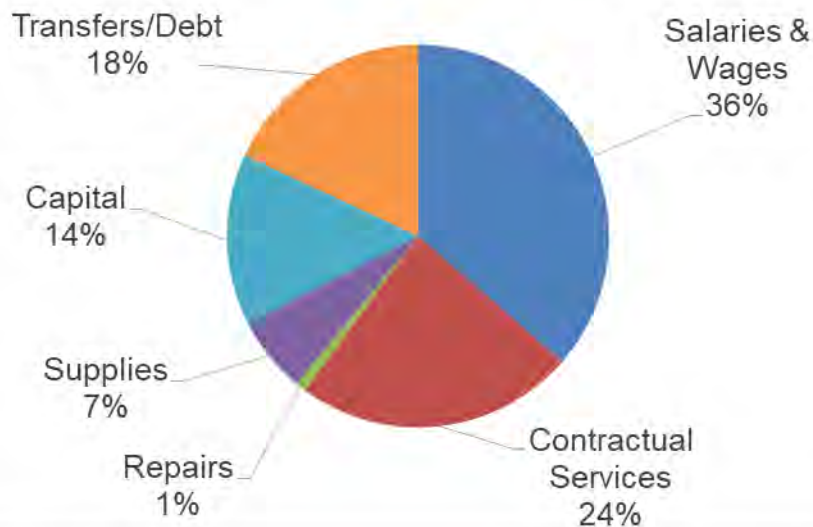
Sources and Uses of Funds

2019 Percent of Revenues by Source



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

2019 Percent of Expenditures by Object



The expenditure chart illustrates the distribution of expenditures by object.

District and Community Profile

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 46,387 and the number of households is 16,541 (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 2017 is \$2,391,541,530.

Tax Rate: The tax rate for levy year 2017 is 0.3454 per \$100 of assessed value.

Bond Rating: Moody's Rating Service issued the District a bond rating of Aa1 in 2017.

Fiscal Year Budget: The budget for 2019 is \$23,853,409. The fiscal year is January 1 to December 31.

Park Resources: The Park District manages 468 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 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 seven departments that include Parks, Facilities, Recreation, Enterprise Services, Marketing and Communications, Information Technology, and Finance and Human Resources along with the Administrative function. The Park District employs 76 full-time, 450 part-time and 300 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, 2019-2024).
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award (2007-2018).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2016).
- Park District Risk Management Association Loss Control Review Award (Level A accreditation) (2002-2004). Reaccredited (2005, 2008, 2012, 2016).
- American Planning Association Illinois Chapter Community Outreach Award: Vision 2020 Plan (2018).
- American Society of Landscape Architects-Illinois Chapter Communications Honor Award: Vision 2020 Plan (2017).
- 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 (2013).

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 the District’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.

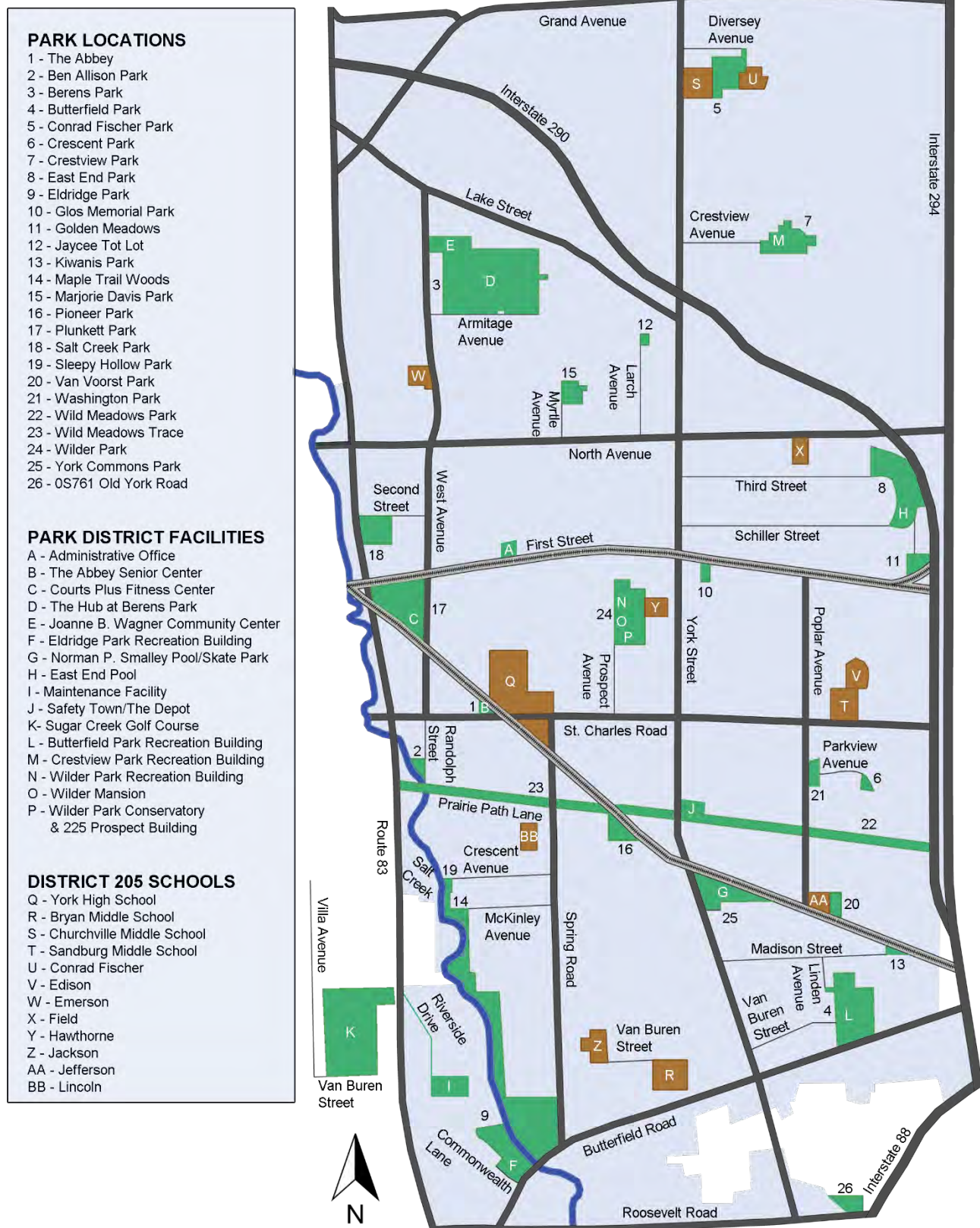
Overview of the City of Elmhurst: Elmhurst is a community that is rich in culture and history, dating back to its settlement in the 1840s. While the suburbanization of Chicago encompassed Elmhurst and many other regional communities, Elmhurst clearly developed as a community with its own distinct heritage and image, casting aside its suburban label. Celebrating its 133rd 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 two decades, numerous older homes and commercial buildings have been demolished to make way for new larger homes or townhouse/condominium developments. 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 illustrates that this number has already been surpassed with 44,121 as the City of Elmhurst population and a projected population of 46,387 in 2019.

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. On the next page is a map of District properties.

ELMHURST PARK DISTRICT MAP



Demographic and Economic Statistics – Last Ten Fiscal Years - December 31, 2017 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2008	43,298	\$ 1,386,185,470	\$ 32,015	4.20%
2009	43,298	1,386,185,470	32,015	7.40%
2010	44,121	1,843,772,469	41,789	8.30%
2011	43,934	1,883,758,118	42,877	7.60%
2012	44,385	1,895,505,810	42,706	7.20%
2013	44,745	1,941,798,765	43,397	7.20%
2014	45,105	2,052,954,075	45,515	5.40%
2015	45,469	2,150,638,231	47,299	4.50%
2016	46,387	2,194,058,713	47,299	4.70%
2017	46,387	2,220,870,399	47,877	3.70%

Data Source: State of Illinois Department of Employment Security

Principal Employers – Current and Nine Fiscal Years Ago - December 31, 2017 (Unaudited)

Employer	2017			2008		
	Employees	Rank	Employees as a Percentage of District Population	Employees	Rank	Employees as a Percentage of District Population
Edwards-Elmhurst Healthcare	2,758	1	5.95%	3,007	1	6.94%
Elmhurst Comm School District #205	1,087	2	2.34%	1,098	3	2.54%
McMaster-Carr Supply Co.	800	3	1.72%	850	4	1.96%
Elmhurst College	600	4	1.29%	475	7	1.10%
Patten Industries	400	5	0.86%	500	6	1.15%
Semblex Corporation	260	6	0.56%			
Laboratory Corp of America	250	7	0.54%			
Superior Sound, Inc.	250	8	0.54%			
FedEx Freight, Inc	200	9	0.43%			
Superior Ambulance	200	10	0.43%	247	9	0.57%
Household Finance Corporation				1,415	2	3.27%
City of Elmhurst				533	5	1.23%
Hassett Air Express				300	8	0.69%
S&S Automotive				211	10	0.49%
Total	6,805		14.67%	8,636		19.95%
Total Population			46,387			43,298

Data Sources: City of Elmhurst and 2017 and 2008 Illinois Manufacturers and Services Directories

Principal Property Taxpayers – Current Year and Nine Years Ago – December 31, 2017 (Unaudited)

Taxpayer	2016 Tax Levy			2007 Tax Levy		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Three Galleria Tower	\$ 17,235,290	1	0.76%	\$		
McMaster Carr Supply Co	15,699,830	2	0.69%	16,332,850	1	0.72%
Federal Construction LLC	11,559,440	3	0.51%	13,109,750	3	0.58%
Royal Management Corp	7,895,890	4	0.35%			
Horizon Group VIII LLC	6,334,280	5	0.28%	5,154,200	9	0.23%
678 North York St LLC	5,030,190	6	0.22%			
VIP Elmhurst II LLC	4,686,470	7	0.21%	6,538,500	6	0.29%
Timothy Place NFP	4,475,220	8	0.20%			
UBS Realty Investors LLC	4,356,660	9	0.19%			
Cook Financial LLC	4,208,450	10	0.19%			
AIMCO				13,876,580	2	0.61%
Elmhurst Memorial				8,333,740	4	0.37%
Deloitte & Touche LLP				7,712,880	5	0.34%
Lexington Square				6,531,610	7	0.29%
Korman/Lederer & Associates				5,376,830	8	0.24%
Patten Tractor & Equipment				4,583,390	10	0.20%
	<u>81,481,720</u>		<u>3.60%</u>	<u>87,550,330</u>		<u>3.87%</u>

Data Source: DuPage County Clerk's Office

Capital Asset Statistics - December 31, 2017 (Unaudited)

Function/Program	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Parks and Recreation										
Parks										
Total Acreage	462	462	462	463	463	463	463	463	464	468
Number of Parks	28	28	28	28	28	28	28	28	28	28
Facilities (Number)										
Playground	18	18	18	18	18	18	18	18	18	18
Indoor Swimming Facilities	1	1	1	1	1	1	1	1	1	1
Outdoor Swimming Facilities	2	2	2	2	2	2	2	2	2	2
Sprayground	1	1	1	1	1	1	1	1	1	1
Miniature Golf	1	1	1	1	1	1	1	1	1	1
Conservatory/Museum	1	1	1	1	1	1	1	1	1	1
Lagoon	1	1	1	1	1	1	1	1	1	1
Outdoor Skating Area	1	1	1	1	1	1	1	1	1	1
Cross Country Ski Trails	2	2	2	2	2	2	2	2	2	2
Community Center	1	1	1	1	1	1	1	1	1	1
Football/Soccer Fields	26	26	26	26	26	26	26	26	26	26
Ball Diamonds	28	28	28	28	28	28	28	28	28	28
Climbing Wall	1	1	1	1	1	1	1	1	1	1
Racquetball Courts	3	3	3	3	3	3	3	3	3	3
Tennis Courts-Indoor	6	6	6	6	6	6	6	6	6	6
Tennis Courts-Outdoor	27	27	27	27	27	27	27	27	27	27
Picnic Areas	12	12	12	12	12	12	12	12	12	12
Outdoor Basketball Courts	13	13	13	13	13	13	13	13	13	13
Sled Hill	4	4	4	4	4	4	4	4	4	4
Café/Concession Stands	6	6	6	6	6	6	6	6	6	5
Roller Hockey Courts	3	3	3	3	3	3	3	3	3	3
Skateboard Park	1	1	1	1	1	1	1	1	1	1
Community Garden	1	1	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	1	1	1	1
Health and Fitness Center	1	1	1	1	1	1	1	1	1	1
Walking/Biking Trails	5	5	5	5	5	5	5	5	5	5
Historical Structure	1	1	1	1	1	1	1	1	1	1
Synthetic Turf Fields	2	2	2	2	2	2	2	2	2	2
Data Source: District Records										

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Vision 2020 Plan

In 2016-17, the Board of Park Commissioners and staff updated the District's Comprehensive and Strategic Plans using a process that included gathering and reviewing community and staff feedback and assessments of parks, facilities, and programs 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 District's first Comprehensive Plan and Strategic Plan, the Board and staff have selected and implemented projects, programs, and initiatives based upon the priorities articulated during the planning process.

Development of Vision 2020 Plan

Overview: From fall 2016 to spring 2017, the Board and staff undertook the Vision 2020 process to update the District's 2007 Comprehensive Plan and 2013-17 Strategic Plan. While a Comprehensive Plan and a Strategic Plan are unique in their purpose and scope, they have interrelated goals and development processes and, for this reason, the Board and staff developed both plans during one process and combined them into one overall guiding document and action plan. As a result, the Vision 2020 Plan incorporates strategic planning initiatives, which are internal operation, communication, and administrative improvements with a three-year timeline and comprehensive planning initiatives, which are physical asset and program focused with a ten-year timeline.

Planning Process Phases: Organized into four phases as described below, the Vision 2020 planning process consisted of the following components: a needs assessment; visioning; identifying and evaluating community needs, priorities, and opportunities; and creating a phased implementation and financial plan.

Engage: The first phase included conversations with and input from a wide variety of community stakeholders and employee groups to gain an understanding of needs and priorities and to communicate the purpose of and how they could be actively engaged in the process. The forums for collecting feedback during this phase included open houses, scientific and online surveys, focus groups, interviews, etc.

Analyze: During the second phase, a comprehensive needs analysis was developed based on data collected about the District and the region, including an inventory and assessment of parks, open space, trails, recreation facilities, and program offerings along with demographic, recreation trends, and level of service analyses.

Envision: During the third phase, the Board and staff created a shared long-term vision for the District based on the Engage and Analyze phase results, including key findings, strategic themes, and goals to address those findings. Alternative strategies for programming and existing/new parks, facilities, and open spaces were evaluated, and refined into a set of strategies and recommendations that the District could address in the future to implement strategic themes and goals.

Implement: In the final phase, the Board and staff refined action items based on the near and mid-term capital and operational strategies and recommendations developed during the Envision phase. These action items were outlined in a Five-year Strategy Action Plan and one-year implementation plan. In July 2017, the Board approved the final Vision 2020 Plan document, which included a summary of the Vision 2020 feedback collected, needs assessment, and key findings and recommendations.

District Strategy

As part of the Vision 2020 Process, the Board and staff reviewed and updated the District's existing **mission** and **vision** statements and established District **values** to serve as the guiding force for the creation of District strategy. Then, staff participated in collaborative workshops to identify organizational strengths, weaknesses, opportunities, and threats and brainstorm the key priorities for the next three to five years. These key priorities provided the framework for developing **strategic themes**, which are broad macro-oriented statements of organizational direction.

Staff then developed three to five-year **goals** (broad statements describing what the District must achieve to execute strategy) and one to two-year **tactics** (programs, activities, projects or actions) to outline what needs to be accomplished to address the strategic themes and drive what specific actions will be undertaken to implement them. The themes, goals, and tactics reflect Vision 2020 findings and recommendations and will focus the Board's and staff's decision making and allocation of resources towards implementation of District strategy.

After Board approval of the Vision 2020 Plan in July 2017, staff integrated the themes, goals, and tactics into a vision/action matrix, adding cost ranges, timelines, staff responsibilities, and implementation goals for each tactic. To report ongoing tracking of the implementation status of each tactic, the matrix also includes a column to report progress. This matrix became the District's Strategic Work Plan (SWP) (described in the next section), which is developed annually to guide and track implementation of long-range plans. In addition, the Board and staff track **performance measures** tied to the strategic themes to assess progress on addressing overall Plan strategy.



2019 Strategic Work Plan

Developed by staff and approved by the Board annually, the 2019 SWP outlines the broad themes and goals and specific tasks to implement the Vision 2020 Plan. To facilitate ongoing tracking of this strategy, staff utilized the vision/action matrix described in the previous section to create the proposed 2019 SWP. The new SWP format includes an overview of the District Mission, Vision, Values, Themes, and Goals and the detailed action plan for each 2019 tactic (see pages 30-32). The detailed action plan for addressing each 2019 tactic includes the goals and values addressed, cost range, timeframe, Department/staff responsibilities, and implementation goal. To remain relevant and timely, tactics to address the themes and goals are short-term (one to two years). Ongoing and Department projects/initiatives for 2019 are included in Department work plans in the Expenditures by Function section of this document.

Monitoring the Strategic Work Plan

As part of the Board's governance and to ensure that this Plan remains relevant and effective as a long-range planning tool and is responsive to the community's changing needs, the staff and the Board review the SWP annually. As a result, the SWP evolves based on ongoing shifts, opportunities, and challenges in the District's operating, economic, and political environments. For example, changes occur and new opportunities develop based on decisions made or agreements finalized by or with other organizations that necessitate updating tactics or adding new ones along with adjusting timelines. In addition, staff undergo this review to ensure that the SWP is aligned with the Vision 2020 Five-year Strategy Action Plan and as a result, long-range planning goals are considered for the coming year.

As in previous years, the SWP review occurs prior to preparing the budget to allocate adequate resources to address the Plan's priorities. In addition, staff evaluate the financial implications of each of the tactics to assist with forecasting the long-term resources needed to implement the Plan. The Board reviewed and reached consensus on the proposed 2019 SWP at its July 23, 2018 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 Vision 2020 Progress Reports) to track the status of the overall achievement of Plan Themes. The Board reports the status of long-range plans in the District's Annual Report document to inform the community about the impact of the Plan.

Vision 2020 2019 Strategic Work Plan Mission, Vision, Values, Themes and Goals

Mission	We enrich lives while having fun.
Vision	To be a national leader in providing memorable parks and recreation experiences to our community.
Values	
Fun Integrity Customer Service Excellence Community Focused	We will inject fun and passion in what we do every day. We will always do the right thing and we will do it the right way. We will exceed customer expectations consistently and present the 'wow' moment. At the end of the day, it's all about the community we serve.
Themes	Goals
PA PARKS Meet community need for parks, open space, and outdoor amenities.	PA1: Maintain and update existing parks, open space, and amenities.
	PA2: Address open space and amenity deficiencies and equitability.
	PA3: Provide new recreational opportunities to respond to community needs.
FA FACILITIES Meet community need for new and existing indoor recreation space.	FA1: Maintain and update existing facilities.
	FA2: Invest in new indoor facilities / space to respond to community needs.
	FA3: Optimize use of our existing facilities.
PR PROGRAMMING Innovative programming to meet community needs.	PR1: Remain aware of and responsive to trends.
	PR2: Regularly engage the community to understand their needs.
	PR3: Provide sustainable, high quality and inclusive program offerings.
CO COMMUNICATIONS Exceptional and consistent guest experience.	CO1: Foster a "customer-first" environment.
	CO2: Address customer service staffing needs.
FI FINANCE Sustainable revenues strategies and funding options.	FI1: Review and improve cost recovery.
	FI2: Seek alternate sources of revenue.
	FI3: Consider pursuing General or Recreation Fund referendum.
IO INTERNAL OPERATIONS Strengthen Organizational Culture.	IO1: Continue to invest in training, continuing education, and personal development.
	IO2: Improve internal communication.
	IO3: Improve employee benefits.
	IO4: Become a more data-driven organization.
	IO5: Increase focus on Districtwide succession planning.



VISION 2020
2019 STRATEGIC WORK PLAN

Year 2										
Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Department / Staffing		Implementation Goal	Progress
							Lead	Staff Groups		
PA	PA1	Redevelop Salt Creek Park	Community Focused, Customer Service Excellence	\$\$\$	September 2018	October 2019	Director of Facilities & Landscape Architect	Facilities, Marketing & Communications	Based on public input, replace playground equipment, expand and refurbish paths, and complete ADA improvements	
PA	PA1, PA2	Replace Crestview Park Athletic Courts	Community Focused, Customer Service Excellence	\$\$\$	November 2018	September 2019	Director of Facilities & Landscape Architect	Facilities	Replace existing courts with dedicated pickle ball courts, as well as grind and resurface existing basketball courts	
PA	PA1	Renovate Berens Park baseball fields #1-4 and Van Voorst Park baseball field	Community Focused, Customer Service Excellence	\$\$	December 2018	May 2019	Director of Parks	Parks	Cut the lips, add field mix, and regrade baseball fields	
PA	PA1	Replace Berens Park baseball field #5 backstop	Community Focused, Customer Service Excellence	\$\$	January 2019	August 2019	Landscape Architect	Parks, Facilities	Remove and replace existing backstop	
PA	PA1	Remove Wild Meadows Trace Playground	Community Focused, Customer Service Excellence	\$	August 2019	October 2019	Landscape Architect	Facilities	Remove playground	
PA	PA1	Restore Sugar Creek Golf Course creek	Community Focused, Integrity	\$\$\$\$	August 2017	March 2024	Director of Enterprise Services	Enterprise Services, Sugar Creek Golf Course, Village of Villa Park	Restore Sugar Creek by addressing engineering and design recommendations and seeking outside funding.	
PA	PA2, PA3	Prepare future site of dog park for development and develop funding alternatives (e.g., grants, sponsorships, potential referendum)	Fun, Community Focused	\$\$	July 2017	December 2019	Executive Director, Director of Parks, Director of Facilities	Administration, Parks, Facilities, Marketing & Communications	Begin site clearance, secure site, and determine funding alternatives for construction	
PA	PA1	Complete athletic field study (e.g., drainage, usage, condition), including external and internal stakeholder engagement	Integrity, Community Focused	\$	October 2018	July 2019	Director of Parks, Park Ambassador	Parks, Facilities, Marketing & Communications, Recreation	Based on stakeholder feedback and a needs assessment, develop athletic field redevelopment and renovation priorities	
PA	PA2	Develop land acquisition strategy and cost estimates	Integrity, Community Focused, Customer Service Excellence	\$	March 2019	June 2019	Board of Park Commissioners, Executive Director	Admin, Parks, Facilities, Finance & Human Resources	Based on Vision 2020 priorities, develop and present to Board a targeted land acquisition plan with estimated costs (e.g., appraised value of properties), lot sizes, and locations, etc.	
FA	FA3, PR1, PR3	Complete indoor recreation facility space plan, including proposed costs (small recreation buildings, Lizzadro Museum, Wagner Community Center expansion, 225 Prospect, The Abbey)	Community Focused, Customer Service Excellence	\$	January 2018	June 2019	Executive Director	Task Force	Development and Board approval of indoor recreation facility space plan	
FA	FA2, PR1, PR2	Create financial and program plan for new senior center	Community Focused, Customer Service Excellence, Integrity	\$	August 2018	June 2019	Executive Director	Task Force	Development and Board approval of financial and program plan for new senior center, which reflects community engagement	
FA	FA2, PR1, PR3	Create financial and program plan for new indoor sports facility	Community Focused, Customer Service Excellence	\$	August 2018	June 2019	Executive Director	Task Force	Development and Board approval of financial and program plan for indoor sports facility, which reflects community engagement	
PR	PR1, PR2, PR3	Offer programs identified as high priorities in Community Survey	Fun, Community Focused, Customer Service Excellence	\$	January 2018	December 2020	Directors of Recreation, Enterprise Services, and Facilities	Recreation, Enterprise, Facilities	Offer at least one new program seasonally from the high priorities	
PR	PR1, PR2, PR3	Implement partnerships to offer high priority and innovative offerings	Fun, Community Focused, Customer Service Excellence	\$	January 2019	December 2019	Directors of Recreation, Enterprise Services, and Facilities	Recreation, Enterprise, Facilities	Implement partnerships to expand high priority and innovative programs, including facilitating or marketing other providers' offerings (e.g., College of DuPage, Elmhurst Library)	
PR	PR1, PR3, FA3	Increase marketing of adult offerings in the community	Fun, Community Focused, Customer Service Excellence	\$	December 2018	December 2019	Director of Marketing & Communications	Recreation, Enterprise, Facilities, Marketing & Communications	Increase awareness and participation in adult offerings as identified in Vision 2020 community feedback	

COST

\$ \$0-\$25,000, including staff time
\$\$ \$25,001-\$99,999
\$\$\$ \$100,000-\$499,999
\$\$\$\$ > \$500,000

Progress

Just Started On Track Nearly Achieved Achieved Not Started Delayed / Deferred



VISION 2020
2019 STRATEGIC WORK PLAN
(continued from page 31)

Year 2										
Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Department / Staffing		Implementation Goal	Progress
CO	CO1, IO1 , IO2	Train staff on district-wide customer service model	Customer Service Excellence, Community Focused, Fun	\$	March 2019	December 2019	Director of Marketing & Communications	Marketing & Communications, Customer Service Team	With a trainer, develop and implement customized training plan for customer service at all staff levels	
CO	CO1, IO1 , IO2	Optimize staffing structure to provide exceptional customer service	Customer Service Excellence, Integrity	\$	January 2019	June 2019	Executive Director, Director of Marketing & Communications, Human Resources Division Manager	Management Team	Address customer service staffing needs as identified in customer service model	
FI	FI3, FA2, PA2, PA3	Finalize cost estimates and timelines for implementing Vision 2020 priorities (construction, current and future operations, etc.)	Integrity, Community Focused	\$\$	January 2019	July 2019	Executive Director, Board of Park Commissioners	Management Team	Finalize and present proposed cost estimates and timelines to the Board	
FI	FI2, FI3, FA2, PA2, PA3	Finalize funding strategy (e.g., referendum, partnerships, grants, etc.) for implementing Vision 2020 priorities	Integrity, Community Focused	\$\$	July 2019	August 2019	Executive Director, Board of Park Commissioners	Management Team	Board determines funding strategies for implementing Vision 2020 projects	
FI	FI3	Continue community engagement to address Vision 2020 Plan.	Integrity, Community Focused	\$\$	July 2018	December 2019	Executive Director, Board of Park Commissioners	Management Team	Continue to educate the community, seek their input and identify advocates for Vision 2020 projects	
FI	FI1	Utilizing new financial software, refine cost recovery goals for future sustainability	Integrity, Community Focused	\$	January 2019	July 2019	Director of Finance & Human Resources	Management Team	Based on a review of current cost recovery and long-term financial projections, determine budget goals and policies to ensure future sustainability	
FI	FI1	Implement cost recovery goals.	Integrity, Community Focused	\$	January 2019	December 2020	Director of Finance & Human Resources	Recreation, Enterprise, Facilities	Address cost recovery goals and review actuals as compared to model annually to determine strategy for meeting or updating goals as necessary	
IO	IO1, IO5	Implement District-wide training plan	Fun, Customer Service Excellence, Community Focused, Integrity	\$	January 2019	September 2019	Division Manager Human Resources	Task Force	Address the highest priority training needs identified in the training plan	
IO	IO2	Implement/expand methods for staff communication and increase staff engagement (two-way communication)	Customer Service Excellence, Fun, Integrity	\$	January 2019	September 2019	Strategy & Planning Coordinator	Marketing & Communications, Human Resources, Vision 2020 Team	Utilizing feedback from Vision 2020 Process and 2018 Organizational Culture Survey, identify and implement new and improved ways of two-way communication District-wide and between employee groups	
IO	IO2, IO4	Select and utilize dashboard software based on an assessment of data to be tracked and the best fit software options	Integrity, Customer Service Excellence, Community Focused	\$\$	November 2018	June 2020	Strategy & Planning Coordinator	Management Team	Based on feedback from staff, choose and utilize dashboard software based on an assessment of data to be tracked and the best fit software options	
IO	IO3	Continue to evaluate and expand benefits offered to part-time staff	Integrity	\$	September 2017	June 2019	Division Manager Human Resources	Administration, Human Resources, Task Force	Consider and implement part-time benefit changes based on Vision 2020 Plan and part-time staff focus group feedback	

COST	
\$	\$0-\$25,000, including staff time
\$\$	\$25,001-\$99,999
\$\$\$	\$100,000-\$499,999
\$\$\$\$	> \$500,000

Progress

Just Started

 On Track Nearly Achieved Achieved Not Started Delayed / Deferred

Performance Measurement

Performance measurement provides data to complement decision-making, improve performance, communicate progress, and provide accountability. To address Government Finance Officers Association's (GFOA) 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 use the data to make improvements, validate current practices, evaluate operations and assist with determining budget priorities that reflect the long-range plans.

To monitor implementation of the Vision 2020 Plan, staff tracks the Plan's needs assessment metrics as benchmarks and other measures that link to monitoring Plan strategy. These measures are illustrated in the chart below and are or will be tracked and reported semi-annually and/or annually in the Board's Strategic Plan Progress Report. Staff continues to utilize and refine the data available and performance targets for these measures to provide a snapshot of how actual performance compares to the annual goal. By tracking achievement of performance targets, staff can assess the effectiveness of the current Strategic Work Plan toward achieving District strategy and make adjustments to work plans and the allocation of resources to ensure the future success of the Plan.

Performance Measure	Performance Target	Reporting
Parks Theme		
Park Assessments	To be determined	Annually 2019
Level of Service Standards	To be determined	Annually 2019
Park Use	To be determined	Future
Capital Assets Condition Ratio	50.0%	Annually 2015
Facilities Theme		
Facility Assessments	To be determined	Annually 2019
Level of Service Standards	To be determined	Annually 2019
Facility Usage	To be determined	Future
Programming Theme		
Program Success Rate	80.0% or above	Semi-annually 2013
Total Unique Registrants	8,800	Semi-annually 2016
% of Unique Resident Households Completing a Transaction	50.0%	Semi-annually 2016
% of Program & Pass Registrants by Age Group	Range from 19% to 65%	Semi-annually 2016
Program Life Cycle Distribution	To be determined	Annually 2018
Communications Theme		
Customer Satisfaction Ratings	80.0%	Semi-annually 2018
Net Promoter Score	70.0%	Semi-annually 2018
Financial Theme		
Percent of non-tax revenue	55% or higher	Annually 2013
Met Reserve Targets - 1st Tier	Met Reserve Policy Targets	Annually 2013
Met Reserve Targets - 2nd Tier	Met Budget Target	Annually 2013
Debt Service Ratio	20%	Annually 2015
Program Revenue Per Unique Registrant	\$500	Semi-annually 2016
Fund Balance as a percentage of expenditures	Met Fund Balance Policy	Annually 2017
Cost Recovery Goals	To be determined	Annually 2017
Internal Operations Theme		
Organizational Culture Survey	To be determined	Annually 2018
Training Program Satisfaction	To be determined	Annually 2018

For the budget, staff also develop objective measures for monitoring progress toward accomplishing the mission and work plans for each District function (see the Expenditures by Function section in this document).

Long-range Budget Plan

Staff develops 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 Vision 2020 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 investments can be made.
- Identifies future commitments and resource demands.
- Identifies the key variables that cause changes in revenue levels.

Methodology:

Prior to developing the 2019 Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses (listed on pages 35-36). Using conservative assumptions, staff compared prior year trends, projected long-range Capital Improvement Plan figures and future debt obligations against the 2019 Budget to develop budget projections for 2019 to 2024. 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:

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Revenues*	18,033,909	17,964,127	18,422,576	19,210,773	19,077,927	19,367,468	19,663,600	19,966,483	20,276,282
Expenses*	15,849,940	16,168,062	17,886,926	18,020,003	18,328,732	18,692,294	19,063,869	18,799,684	19,183,578
Net Operating Difference	2,183,969	1,796,065	535,650	1,190,770	749,195	675,173	599,731	1,166,799	1,092,704
Transfer Revenue/Bond Proceeds	1,702,076	7,560,753	2,594,947	2,483,404	600,478	975,283	993,812	769,828	801,473
Capital Expenses	(3,926,526)	(6,297,211)	(3,406,361)	(3,454,565)	(12,601,220)	(14,804,801)	(4,552,891)	(6,627,566)	(2,808,234)
Transfer Expenses	(876,561)	(613,278)	(1,813,079)	(2,378,841)	(241,540)	(241,540)	(241,540)	(241,540)	(241,540)
Net	(917,042)	2,446,329	(2,088,843)	(2,159,232)	(11,493,087)	(13,395,885)	(3,200,888)	(4,932,479)	(1,155,598)

*Excluding Capital Expenses, Transfers and Bond Proceeds

Projected Long-range Budget Plan (summary)

As illustrated in the chart above, staff projects surpluses in the operating budgets for 2019 through 2024. 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, facility upgrade projects, land acquisition, and major development proposed in the Long-range Capital Plan from 2019 to 2024. The District must 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.

2019 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

Estimated Projected Long Range Budget Plan									
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget
Revenues									
Taxes	7,971,806	8,178,755	8,340,245	8,630,857	8,746,725	8,877,217	9,009,659	9,144,080	9,280,511
Donations, Advertising, Scholarships	458,493	245,940	397,150	241,850	242,800	242,800	242,800	242,800	242,800
Grants	406,265	-	1,100	364,300	1,100	1,100	1,100	1,100	1,100
Program Fees	4,356,372	4,513,891	4,573,279	4,984,227	5,122,277	5,264,256	5,410,281	5,560,470	5,714,945
Rentals	753,351	747,284	768,674	774,452	785,957	797,694	809,671	821,895	834,375
Passes, Memberships, Daily Uses	3,722,420	3,884,164	3,976,558	3,758,854	3,762,510	3,766,502	3,770,833	3,775,510	3,780,535
Merchandise Sales	307,249	300,953	321,070	391,733	393,058	394,399	395,755	397,127	398,516
Transfers	977,654	716,564	1,895,989	2,483,404	600,478	372,982	373,809	120,082	120,652
Bond Proceeds	724,422	6,844,189	698,958	8,500	-	602,301	620,002	649,747	680,820
Interest	57,953	93,140	44,500	56,000	23,500	23,500	23,500	23,500	23,500
Total Revenues	19,735,985	25,524,880	21,017,523	21,694,177	19,678,405	20,342,751	20,657,411	20,736,311	21,077,755
Expenses									
Salaries & Wages	7,511,205	7,731,414	8,488,474	8,678,504	8,852,074	9,029,116	9,209,698	9,393,892	9,581,770
Services	5,134,496	5,241,893	5,596,305	5,653,907	5,700,284	5,788,135	5,877,394	5,968,062	6,060,352
Repairs	206,750	229,412	235,220	210,136	216,728	223,571	230,676	241,509	246,761
Supplies	1,306,604	1,261,829	1,499,802	1,546,861	1,608,098	1,669,016	1,735,836	1,805,663	1,878,643
Total Operating Expenses	14,159,055	14,464,548	15,819,801	16,089,408	16,377,184	16,709,837	17,053,603	17,409,126	17,767,526
Net Income (except Capital and Transfers)	5,576,930	11,060,332	5,197,722	5,604,769	3,301,221	3,632,913	3,603,808	3,327,186	3,310,229
Capital	3,926,526	6,297,211	3,406,361	3,454,565	12,601,220	14,804,801	4,552,891	6,627,566	2,808,234
Debt Service/Transfers	2,567,446	2,316,792	3,880,204	4,309,436	2,193,088	2,223,997	2,251,805	1,632,099	1,657,592
Total Expenses (Operating, Capital and Debt)	20,653,027	23,078,551	23,106,366	23,853,409	31,171,492	33,738,635	23,858,300	25,668,790	22,233,353
Net	(917,042)	2,446,329	(2,088,843)	(2,159,232)	(11,493,087)	(13,395,885)	(3,200,888)	(4,932,479)	(1,155,598)

Long-range Budget Assumptions:

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

Revenues

- Taxes - In all funds, the average rate used in 2020 through 2024 is 1.5%. Tax revenue is 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 2019 Budget figures.
- Grants - Projected based on any known awarded grants for 2018.
- Program Fees - Recreation Fund increases are 2.5%; Enterprise Services Fund increases are 3.5%; Sugar Creek Golf Course fees increase by 2.0%.
- Rentals - General Fund increases are 1.0%; Recreation Fund increases are 5.0%; Enterprise Services increases are 1.5%; Sugar Creek Golf Course Fund increases are 1.0%.
- Passes, Memberships, Daily Uses - Recreation Fund increases are 2.0%; Enterprise Services Fund projects decrease of 0.5% due to the increased competitive market; Sugar Creek Golf Course Fund increases are 1.0%.
- Merchandise Sales - General Fund increases are 2.0%; Recreation Fund increases are 0.5%; Enterprise Services Fund and Sugar Creek Golf Course Fund are projected to remain flat.
- Transfers - Projected to be lower in the next five years, but consistent. 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 2%; 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 3.0%; Utilities increase by 2%; Program expenses in the Recreation Fund are projected to remain flat; Program expenses in Special Recreation Association Fund and Enterprise Services Fund increase by 2.0%; Miscellaneous line items increase by 1.0%.
- Repairs and Supplies - Increases are 5.0%.
- 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 Vision 2020 Plan. Overall, the projections for cash and investments available on December 31, 2018 and 2019 provide approximately six months of savings to operate the District in the event of an unplanned emergency based on the District's average spending per month. Furthermore, as illustrated in the *2019 Cash and Investment Target Summary* chart below for the twelve months ending December 31, 2019; all funds are projected to meet or exceed the first-tier unanticipated emergency cash flow targets established by the Board, except for Sugar Creek Golf Course Fund. 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.

For the eleventh year, the \$300,000 target balance for the Sugar Creek Golf Course Fund 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. The outstanding debt obligations used for these improvements, are scheduled to be paid in full at the end of 2022. Excluding 2019 capital, the proposed 2019 Budget for Sugar Creek Golf Course Fund is projected to have a net budget surplus of \$73,666 (revenues minus expenses). Average budgeted capital expenditures in the past 10 years at Sugar Creek have not exceeded \$45,000 in an effort to help minimize this reserve deficiency. However, the 2019 Proposed Budget for Sugar Creek does include capital expenditures totaling \$115,000 due to inclusion of an additional \$70,000 for the Sugar Creek restoration project needed due to streambank erosion conditions. The project will be funded with a loan from the two partner agencies to be paid back when long-term debt is retired.

A copy of the Board's policies on reserves is on page 51.

2019 Cash and Investment Target Summary

Fund/Department	Proposed 12/31/18 Cash & Investments	2019 Budgeted Operating Revenue	2019 Budgeted Operating Expenses	Proposed 12/31/19 Cash & Investments	Tier 1 Target 2019 Fund Target %	Tier 1 Target	Will the 2019 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
General	3,035,488	3,886,404	4,484,470	2,437,422	35%	1,569,565	YES!	867,857
Recreation	2,825,182	5,840,894	6,513,294	2,152,782	10%	651,329	YES!	1,501,453
Enterprise Svcs	2,487,283	4,563,598	4,760,938	2,289,943	15%	1,914,141	YES!	375,802
IMRF	276,676	392,490	335,025	334,141	50%	167,513	YES!	166,629
FICA	268,030	390,403	438,935	219,498	50%	219,468	YES!	31
Liability Insurance	70,146	218,170	259,205	29,111	10%	25,921	YES!	44,226
Audit	52,032	39,605	56,582	35,055	50%	28,291	YES!	23,741
SRA	498,960	768,899	714,536	553,323	25%	173,441	YES!	325,519
Museum	231,315	225,559	348,691	108,183	25%	74,995	YES!	156,320
Sugar Creek	68,847	1,087,984	1,129,618	27,213		300,000	No	(231,153)
Total								3,230,423
Early Bond Repayment	433	-	433	-				
Debt Service	163,750	1,706,483	1,706,049	164,184				
Paving & Lighting Capital	3,278	181,038	180,900	3,416				
Improvement Fund Restricted Capital	2,687,661	2,392,650	2,924,733	2,155,578				
Improvement Fund	147,661			147,661				
IT Cash	6,085			6,085				
	12,822,827	21,694,177	23,853,409	10,663,595				

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 *2019 Cash and Investment Target 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. 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 (see page 51 for the Board's Reserve Policy). 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 Park 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 Illinois Park and Recreation Facility Construction 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 2019 in the Funds that have the flexibility to cover capital project expenses and debt obligations while still remaining fiscally agile due to strong future reserves based on 2018 Operating Budget projections. In 2019, the District will utilize \$2,554,415 in existing cash and investments in the General Fund (\$696,200), Recreation Fund (\$1,079,000), Special Recreation Association Fund (\$42,000), Museum Fund (\$39,250), Enterprise Services Fund (\$198,965), and the Capital Improvement Fund (\$459,300) to fund various capital projects, including the Salt Creek Park Redevelopment, Salt Creek Greenway Trail Connector, Crestview Park Court Resurfacing, Pioneer Park Upgrades, Park and Facility Grounds Equipment, Berens West Parking Lot Improvements, and Wagner Community Center while ending 2019 with a projected net operating budget surplus of \$467,827 (revenues minus expenses without the spend down of cash and investments).

Fund Balance Analysis

As illustrated in the chart on the following page, 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 2018. The FICA Fund (23.3%), Liability Fund (96.0%), and Audit Fund (33.0%) exhibit decreases in fund balances due to a planned tax levy in the fund that is lower than annual expenses in order to spend down second-tier reserves for operational expenses. The General Fund (13.8%), Recreation Fund (30.2%), Museum Fund (54.6%) and Enterprise Service Fund (3.4%) exhibit decreases in their fund balances due to spending down of second-tier reserves for capital projects. The Capital Improvement Fund (19.4%) also exhibits decreases due to the spending down of accumulated reserves for 2018 capital projects. The Sugar Creek Golf Course Fund (4.4%) exhibits a decrease due to the planned capital expenditure that will be funded from additional long term debt.

2019 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/2018 Fund Balance	2019 Budgeted Revenues	2019 Budgeted Expenses	Proposed 12/31/2019 Fund Balance	Percentage Change in Fund Balance
General		4,338,108	3,886,404	4,484,470	3,740,042	-13.8%
	IMRF	278,799	392,490	335,025	336,264	20.6%
	FICA	208,030	390,403	438,935	159,498	-23.3%
	Liability Insurance	42,737	218,170	259,205	1,702	-96.0%
	Audit	51,419	39,605	56,582	34,442	-33.0%
Recreation		2,226,987	5,840,894	6,513,294	1,554,587	-30.2%
	SRA	397,338	768,899	714,536	451,701	13.7%
	Museum	225,322	225,559	348,691	102,190	-54.6%
Debt Service		163,750	1,706,483	1,706,482	163,751	0.0%
Enterprise Services		5,887,317	4,563,598	4,760,938	5,689,977	-3.4%
Early Bond Repayment		434	-	-	434	0.0%
Sugar Creek Golf Course		943,917	1,087,984	1,129,618	902,283	-4.4%
Total Operating Budgets		14,764,158	19,120,489	20,747,776	13,136,871	-11.0%
Capital Improvement		2,736,982	2,392,650	2,924,733	2,204,899	-19.4%
	Paving & Lighting	3,396	181,038	180,900	3,534	4.1%
Total Capital Improvement Fund		2,740,378	2,573,688	3,105,633	2,208,433	-19.4%
Totals		17,504,536	21,694,177	23,853,409	15,345,304	-12.3%

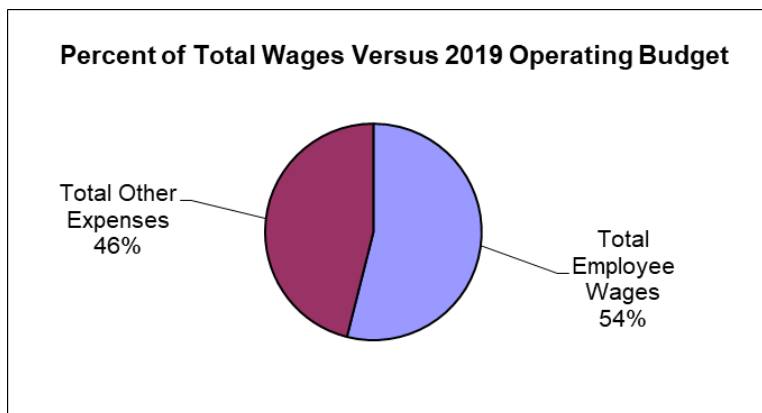
For all funds, the *Ending Fund Balances by Fund* chart below illustrates the prior year fund balances projected increases and decreases in fund balances for the current year and projected year-end fund balances based on the Proposed Budget. As illustrated above and on the chart below, all funds are projected to have healthy fund balances as of December 31, 2019 and will meet the fund balance target requirements as outlined in the Board's Fund Balance Policy on page 51.

2019 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	12/31/17 Fund Balance	2018		Projected 12/31/18 Fund Balance	2019		Budgeted 12/31/19 Fund Balance
			Projected Revenues	Projected Expenses		Budgeted Revenues	Budgeted Expenses	
General		4,520,007	3,862,856	4,044,755	4,338,108	3,886,404	4,484,470	3,740,042
	IMRF	236,938	451,958	410,097	278,799	392,490	335,025	336,264
	FICA	401,626	215,580	409,176	208,030	390,403	438,935	159,498
	Liability Insurance	249,635	48,492	255,390	42,737	218,170	259,205	1,702
	Audit	51,327	53,809	53,717	51,419	39,605	56,582	34,442
Total General Fund		5,459,533	4,632,695	5,173,135	4,919,093	4,927,072	5,574,217	4,271,948
Recreation		2,973,559	5,491,145	6,237,717	2,226,987	5,840,894	6,513,294	1,554,587
	SRA	361,430	729,672	693,764	397,338	768,899	714,536	451,701
	Museum	224,891	300,412	299,981	225,322	225,559	348,691	102,190
Total Recreation Fund		3,559,880	6,521,229	7,231,462	2,849,647	6,835,352	7,576,521	2,108,478
Debt Service		154,230	1,853,920	1,844,400	163,750	1,706,483	1,706,482	163,751
Enterprise Services		6,233,692	4,664,293	5,010,668	5,887,317	4,563,598	4,760,938	5,689,977
Early Bond Repayment		36,334	-	35,900	434	-	-	434
Sugar Creek Golf Course		916,174	1,095,149	1,067,406	943,917	1,087,984	1,129,618	902,283
Total Operating Budgets		16,359,843	18,767,286	20,362,971	14,764,158	19,120,489	20,747,776	13,136,871
Capital Budget								
Capital Improvement		3,180,387	2,160,003	2,603,408	2,736,982	2,392,650	2,924,733	2,204,899
	Paving & Lighting	53,149	90,234	139,987	3,396	181,038	180,900	3,534
Total Capital Improvement Fund		3,233,536	2,250,237	2,743,395	2,740,378	2,573,688	3,105,633	2,208,433
Totals		19,593,379	21,017,523	23,106,366	17,504,536	21,694,177	23,853,409	15,345,304

Personnel Summary

By continuing to allocate resources conservatively, the District can offer employees competitive benefit packages and remain financially stable while providing the level of service and quality residents expect. The percent of wages compared to the total operational budget (which excludes expenses used for capital improvements and debt service payments) is 54%.



Total full-time equivalents (FTE's) included in the 2019 Budget is 208.0, an increase of 0.6 as compared to the 2018 Budget. The 2019 FTE is determined using the actual number of full-time positions budgeted combined with calculated part-time FTE's using the average hourly part-time rate by function combined with expected part-time merit increases to project total part-time budgeted hours. In 2018, 76 full-time positions were budgeted and the calculated part-time FTE's were 131.4. In the 2019 Budget, 76 full-time positions are included combined with 132.0 calculated part-time FTE's. In the 2019 Budget, additional part-time hours are recommended in the Recreation, Facilities, Parks and Finance and Human Resources Departments while in the Enterprise Services Department part-time personal training staff hours are being reduced.

Staffing Changes: To remain proactive in finding the most efficient way to operate and budget personnel costs without affecting the ability to provide services, staff annually review and determine if changes should be made to the organizational structure and supervisory and support staff functions and in filling vacancies. While no changes are proposed for full-time staffing, several part-time staffing modifications are included in the 2019 Budget as a result of Departmental reviews of operations, and recruitment and retention trends.

Parks: In order to improve seasonal staffing in the Parks Department, the 2019 Budget includes an additional \$20,000 (0.7 FTE) which will assist the department in achieving park maintenance standards of the District and staffing special events.

Facilities: The 2019 Budget includes the addition of a part-time aquatics coordinator and increased aquatics wages to improve recruitment and retention as well as additional part-time custodial hours. Increased wages budgeted in the Facilities Department total \$31,737. Increased part-time wages are partially offset by decreased full-time wages due to the reallocation of one full-time position. The overall full time equivalent is 3.0 as the average hourly rate of the part-time wages was significantly lower than the full-time position.

Finance and Human Resources: The Recruitment and Retention committee updated the District's internship program during 2018 as part of the District's strategic initiatives in *Strengthening Organizational Culture*. The internship program provides mutually beneficial opportunities for college

students by improving job skillsets and for the District by building stronger relationships with local universities and colleges and gaining more visibility on campuses which creates a pipeline of qualified candidates for future full-time openings as well as part-time and seasonal openings. In the 2019 Budget, a part-time intern position at \$4,000 (0.2 FTE) was added in order to help facilitate the program.

Recreation: The 2019 Budget includes a 20-hour per week (0.4 FTE) administrative assistant to provide support as it relates to registration, program management, and brochure production. In addition, part-time hours are also added for recreational gymnastics programs and registration staff (0.3 FTE). The Proposed Budget also includes an increased hourly wage rate for Day Camp counselors in an effort to improve recruitment and retention.

Enterprise Services: In 2019, Enterprise Services continues to innovatively adapt its business plan to remain competitive as new fitness facilities move into the community. Part-time hours for personal training staff and racquet sports were reduced slightly. Overall wages decreased in the department by \$35,792 (3.6 FTE).

The chart below illustrates the number of actual FTE's for 2016 and 2017, budgeted 2018 and proposed 2019 FTE's and the variance from 2018 to 2019 for each functional area of the District. Total full-time equivalents (FTE's) are 208, an increase of 0.6 as compared to 2018. The organizational chart on page 42 highlights the number of full-time employees by functional department.

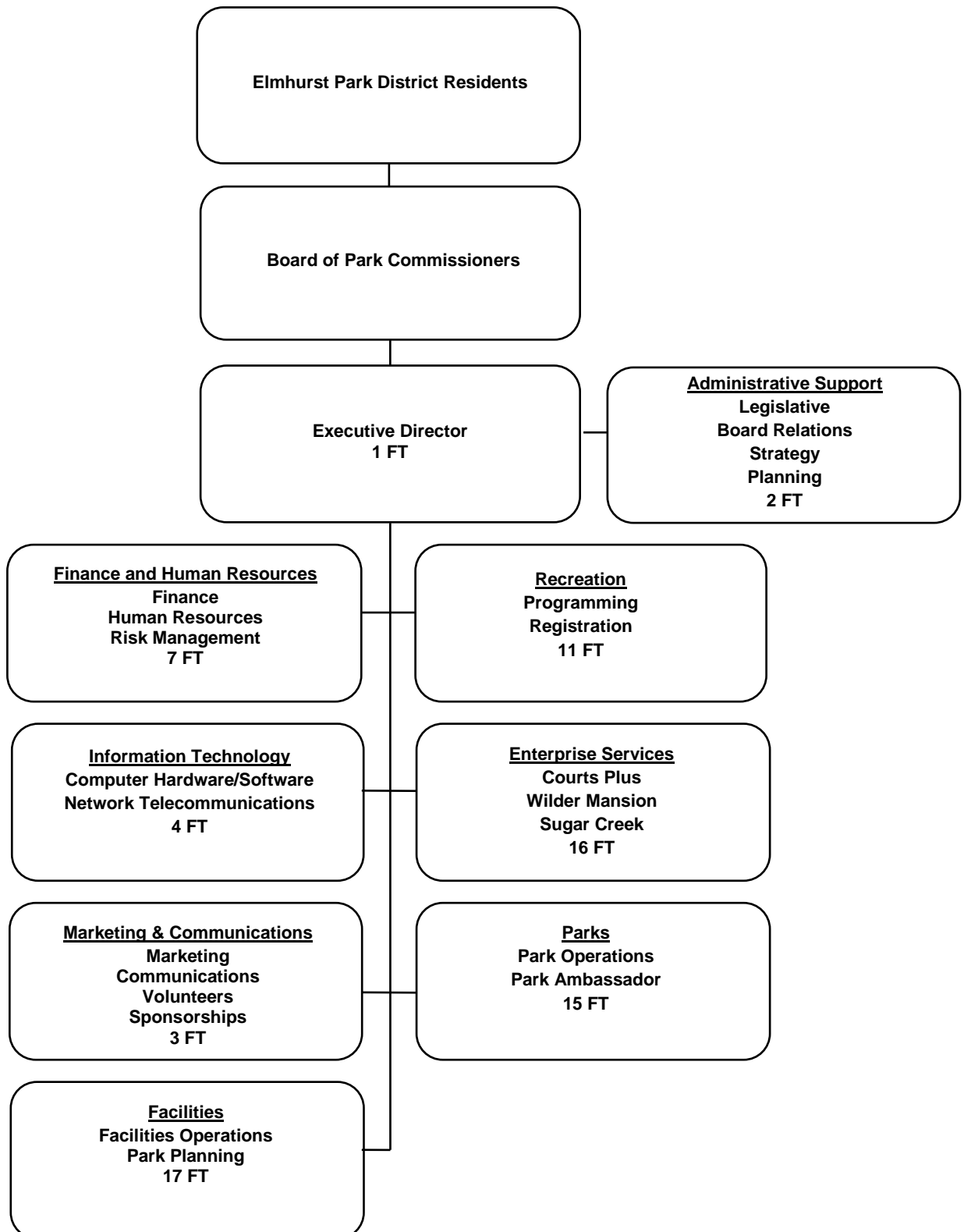
ELMHURST PARK DISTRICT POSITION INVENTORY BY FUNCTION

	Position Inventory by Function Full-time Equivalents (FTE) ³				INCREASE (DECREASE) FY '18 to FY '19	PERCENT OF TOTAL
	2016	2017	2018	2019		
	Actual	Actual	Budget	Budget		
Administration	4.1	4.5	5.3	5.2	(0.1)	3%
Marketing and Communication	4.3	4.0	4.4	4.4	0.0	2%
Finance/Human Resources	7.0	7.0	7.0	7.2	0.2	3%
Information Technology	3.0	4.3	4.3	4.3	0.0	2%
Parks	20.2	21.0	21.2	21.9	0.7	11%
Facilities	40.7	40.5	41.0	44.0	3.0	21%
Recreation	50.9	52.0	57.0	57.7	0.7	28%
Enterprise Services	60.0	57.4	57.0	53.4	(3.6)	26%
Sugar Creek Golf Course	10.3	10.3	10.2	9.9	(0.3)	5%
TOTAL FULL TIME EQUIVALENT	200.5	201.0	207.4	208.0	0.6	100%

³FTE's are a calculation of the number of full-time equivalent employees based on a 2,080-hour work year and include full and part-time

Wages: Attracting and retaining employees is essential to the District's success in delivering quality services, developing innovative solutions and operating effectively. This sentiment was echoed by Board members who, during Vision 2020 interviews, praised the District's strong and efficient staff. The District has a commitment to provide fair and equitable compensation and, as such, the Proposed Budget includes a 2.79% average 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.

ELMHURST PARK DISTRICT PROPOSED 2019 BUDGET ORGANIZATIONAL CHART



Health Insurance: The proposed 2019 Budget reflects a projected increase of 5.0% (\$47,973) for health, dental, vision and life insurance expenses as compared to the 2018 Budget. The average cost to the District for employee health insurance is budgeted at \$11,139 in 2019 versus \$10,847 in 2018. The 5.0% increase in proposed expenses as compared to the 2018 Budget is entirely due to employee turnover resulting in new employees making higher cost coverage plan selections combined with an increased number of budgeted part-time 30 hour per week employees.

The District changed from a Defined Benefit rate structure to a Defined Contribution structure with the implementation in 2016 of the Blue Directions program. In this model, in lieu of contributing a percent of premium cost, the District sets a specific dollar amount for employees to use towards medical premiums. This design allows the District to better control medical insurance expenditures while offering the employee more insurance plan options with varied costs.

The 2019 Budget includes health insurance expenses for 76 full-time employees and 14 eligible part-time employees working over 30 hours per week versus 76 full-time and 12 eligible part-time in 2018. Part-time employees are eligible for health insurance coverage in accordance with the Patient Protection and Affordable Care Act (PPACA). The District's proposed contribution rate towards health insurance premiums remains unchanged from the 2018 actual rates. As a result of moving to the Blue Directions Defined Contribution Plan, the District is able to offer employees five different health plan choices, most of them at a significantly lower cost for the employee's share than the plans offered in prior years. For 2019, insurance premium increases resulting from rate or plan changes are proposed to be included in the employee's portion of the premiums.

Employee Portion of the Premium: In March 2012, the District introduced an expanded workplace wellness incentive program for employees, which includes participation in various activities promoting health and wellness. In 2017, the program changed from a participatory program to an outcomes based program while still offering health and wellness education. The structure change was made in order to better assist employees in maintaining and improving health and wellness. The District will continue to offer this program as an incentive for employees to lessen the amount that they contribute, and, in the long-term, reduce health care costs for the District. Based upon their participation in this program, employees are able to reduce their premium rates by 5%.

Opt-out Incentive: As a result of the PPACA, 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. Based on prior year totals, an estimated 12 employees are expected to waive coverage in 2019 with a projected savings for the District of approximately \$184,886 in 2019.

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. In the Human Resources Department, the 2019 Budget includes \$21,200 for District-wide events such as the Holiday Open House, an outing to a ballpark and the summer employee picnic. In addition, operational departments include an additional \$26,582 which is used for specific purposes such as staff meeting supplies, external speakers, and part-time program staff recognition.

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. To remain fiscally responsible while continuing to offer this valuable employee benefit, the \$337 per full-time employee amount remains consistent for 2019 as compared to the previous year. Employees receiving approved tuition reimbursement may also be eligible for \$1,000 per year. The total amount budgeted for continuing education for full- and part-time employees is \$58,502, an increase of \$19,276 due in part to additional staff customer service training budgeted for 2019 and additional

employees approved to receive tuition reimbursement. The Park Board's continuing education budget is \$15,450, unchanged from the 2018 Budget.

Budget Process and Reporting Requirements

The District begins the budget preparation process in 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 June and continues in August 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 in early November. 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 (capital and debt is reviewed at the first meeting in November). 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' offices by the last Tuesday in December (pursuant to State law).

After the Board approves the Ordinance, the new budget is effective on January 1. All annual budgets and appropriations lapse at fiscal year-end and are appropriated 20% higher than projected budget expenditures. 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 a modified accrual basis similar to the District's 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.

2019 Budget Calendar

June 18, 2018	Staff trained on and begin capital planning process
June 22, 2018	Strategic Work Plan review
July and August, 2018	Staff develop proposed major revenue and expense parameters/assumptions
July 25, 2018	Capital Planning Team reviews and determines proposed Capital Improvement Plan
July 10, 2018	Training on budget expectations and preparation guidelines
August 6, 2018	Departments begin inputting preliminary budget proposals into budget software
September 6, 2018	Departments complete budget input into budget software
September 14, 2018	Executive Director finalizes budget proposals with staff and cash and investment target estimates
October 1, 2018	Departments complete written budget submission
October 9, 2018	Board reviews and approves Tax Levy Resolution
October 22, 2018	Capital and debt overviews distributed to Board
October 22, 2018	Board reviews Long-range Capital Plan and debt
November 9, 2018	Tentative budget and 2019 Budget and Appropriation Ordinance delivered to Board & available for public inspection (at least 30 days prior to adoption)
November 12, 2018	Staff present operating budget proposal to the Board. Public notice provided
November 26, 2018	Public hearing on 2018 amended budget and 2019 Budget and Appropriation Ordinance
November 26, 2018	Board continues discussion on proposed budget
November 2018	Truth in Taxation Hearing held, if necessary (if increase of aggregate extension is over 5%)
December 10, 2018	Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments
December 21, 2018	District files Budget and Appropriation Ordinance with DuPage and Cook County clerks

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			
Staff develop final budget proposals and document				X	X		
Board approves Tax Levy Resolution					X		
Staff present proposed budget to Board						X	
Board holds public hearing on proposed budget						X	
Board reviews Budget						X	X
Board holds Truth in Taxation Hearing, if necessary							X
Board adopts Budget and Tax Levy Ordinances							X

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 and Comprehensive Plans.
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 (*70 ILCS 1205/4-4*). The ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities that the District may incur during the fiscal year. The Board and staff must follow the procedures listed below when preparing and filing the Ordinance:
 - The Ordinance 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, an estimate of monies expected to be received during the fiscal year from all sources, an estimate of expenditures for the fiscal year, and an estimate of cash on hand at the end of the fiscal year.
 - The Ordinance must be prepared in tentative form and made available for public inspection no less than thirty (30) days prior to final action.
 - The Board must hold at least one (1) public hearing regarding the ordinance at least thirty (30) days 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 seven (7) 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 thirty (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 (6) months of the fiscal year, the Board may approve, by two-thirds vote, transfers between line items in funds (State law requires some funds remain separate) and also between various items in any fund not exceeding, in the aggregate, 10% of the total amount appropriated for the fund.
- B. The Board may amend the Ordinance by the same procedure as herein provided for the original adoption of the Ordinance, provided that nothing in this section shall be construed to permit transfers between funds required by law to be kept separate.

Each line item must be for a single purpose. To allow for flexibility in spending, given that the Ordinance defines the maximum amount that could be spent if funds are available, appropriation levels are increased 20% over budgeted expenditures for the fiscal year.

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 (6) months.
9. State law is followed when preparing and adopting the tax levy including:
 - A. 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 the Board must adopt.
 - B. An ordinance must be passed to levy all general taxes upon the taxable property within the District.
 - C. 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 Association and Debt Service Funds are excluded from this limitation (35 ILCS 200/18-55).
 - D. 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 hearing on its proposed Budget and Appropriations Ordinance. 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 one-eighth (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 (Public Act 91-0523).
 - E. 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 District may accumulate funds for the purpose of building repairs and improvements. Additionally, it may annually levy taxes for such purposes that are not met by the funds available in the 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 has cost recovery models for tax supported and enterprise programs and services, which represent all categories of programs and services provided by the District. These models are based on the degree of benefit to the community and fee structures are driven based on this shown benefit. For example, services deemed to benefit mainly individuals are assigned a higher cost recovery goal and those deemed to benefit the entire community have minimal to zero cost recovery. Each program and service is placed within a tier on these models and a cost recovery percent target is assigned to each tier. At least every three (3) years, the cost recovery models are comprehensively reviewed and updated as necessary to ensure future financial sustainability.

3. Fees will not be charged to residents for entrance into parks, trails, playgrounds, sled hills, informal use of outdoor athletic facilities (when not previously scheduled), or conservation areas.
4. Other sources of revenue such as donations, sponsorships, or grants may be used to partially subsidize community-wide programs.
5. Appropriate direct, indirect, and overhead costs, market conditions, trends, and target markets must be considered when developing fees and charges.
6. Direct costs may include expenses for wages, services, supplies, and other costs related to administration of the program.
7. Admission fees may be charged to attend special performances or events, which may include entertainment, access to unique facilities, or to events requiring extra supervision or maintenance.
8. Entry fees will be charged for admission to special use facilities such as Norman P. Smalley and East End Pools, Courts Plus, The Hub, and Sugar Creek Golf Course during public use periods.
9. Special service fees may be charged for supplying articles, commodities, activities, copying or services within the constraints of Illinois law.
10. Fees and a security deposit may be charged for the exclusive use of facility space or amenity based on the availability of space in the District, the number of participants, type of function, the time, and location requested.
11. Membership and/or initiation fees may be charged for access and use of a facility or program.
12. Fees and a security deposit may be charged for loaning equipment to outside organizations based on the type of use for the equipment, District staff needed, type of equipment, convenience to the District, and the time period requested.
13. Special pricing strategies may be developed, including differential fees for different types of organizations, differential fees due to time of the year, differential fees or incentives to increase participation, group discounts, or discounts due to repeat business.
14. Non-residents are assessed an additional fee (excluding Courts Plus) that is at least 25% of the base charge (some exceptions apply).
15. Residents 62 years or older receive a 20% discount on programs and memberships offered by the District except for contractual programs, trips, Courts Plus and The Abbey programs.
16. Enterprise facilities and programs are service-oriented activities that generate revenue. The revenue produced must exceed the direct operational costs of the program (wages, services, repairs, supplies, etc.) to meet cost recovery goals. In the Enterprise Services Fund, revenue from all sources should break even with all expenses after depreciation. Operational costs for enterprise facilities and programs should not be funded by tax revenue. Certain enterprise activities are considered amenities and do not have a user fee.

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

To provide financial stability, cash flow, and the assurance that the District will be able to continue to plan for contingencies should emergencies arise, the budget must meet targets for unrestricted fund balance/net asset levels. In establishing these targets, the District considers the predictability of

revenues and expenses and the potential exposure for significant one-time outlays. The District reviews Fund Balance levels annually during the budget process and will conduct a formal review of the policy every three (3) years to ensure targets are appropriate. Several Funds do not have targets due to the unique nature of their expenditures and net assets. If, at the end of the fiscal year, fund balances 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 fund balances to acceptable levels.

The fund balance targets are as follows:

General Fund (25% of expenses) - Is a major fund and the general operating fund of the District. It is used to account for all activities (e.g., administrative, maintenance, parks) except those that are accounted for in another fund. Unrestricted fund balance targets should represent a minimum of 25% of the annual operating budgeted expenditures. The General Fund includes the General, IMRF, FICA, Liability Insurance, and Audit Funds.

Special Revenue Funds (10% of expenses) - Established to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects. The fund balance amount (restricted and/or committed) will be targeted at a minimum level of 10% of annual budgeted operating expenditures. Special Revenue Funds include the Recreation, Special Recreation Association and Museum Funds.

Debt Service Fund - Established to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Any fund balance accumulation should be minimal or enough to cover the next principal and interest payment due.

Capital Improvement Fund - Established to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The fund balance will be considered committed, restricted, or assigned depending on the intended source/use of the funds and will not have a minimum target requirement. The Capital Improvement Fund includes the Capital Improvement and Paving and Lighting Funds.

Enterprise Fund - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the Fund. The focus of enterprise fund management is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Enterprise funds are required to account for operations for which a fee is charged to external users for goods or services and the activity: (a) is financed with debt that may be secured by a pledge of the net revenues; (b) has third party requirement that the cost or providing services, including capital costs, be recovered with fees and charges; or (c) established fees and charges based on a pricing strategy designed to recover similar costs. Net assets are considered invested in capital assets net of related debt (for amounts capitalized as capital assets, less the outstanding debt related to the acquisition of said assets). Restricted net assets relate to bond covenant reserves as outlined in the bond ordinance. No specific unrestricted net asset targets are established for this fund. Enterprise Funds include the Enterprise Services, Early Bond Repayment and Sugar Creek Golf Course Funds.

Internal Service Fund - Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. User fees charged to other funds are used to finance operations, capital outlay and improvements to

reimburse the expenses of the fund, and it is not the intent to have any accumulation of net assets. Internal Service Fund includes the Management Information System Fund.

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 percent established for each of the major funds. The targets vary as they reflect the unique nature of the cash flows of each of the funds. A cash flow analysis should be conducted annually for all funds and an evaluation of all the cash and investment targets should be conducted every three (3) 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 (50% of expenses) and FICA and Audit Funds (50% of expenses) - The primary source of cash for these Funds is taxes so the year-end cash and investments goal covers the budgeted expenditures until taxes are received.

Liability Fund (10% of expenses) - The primary source of cash for this Fund is taxes, and the primary outflow 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 Fund (25% of expenses) - The primary source of revenue for this Fund 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 Fund (25% of expenses) - The primary source of revenue for this Fund is taxes, but its cash outflows do not match the timing of tax receipts. Therefore, a target of 25% is sufficient for this Fund.

Enterprise Services Fund (15% of expenses) - The Enterprise Services Fund derives its cash flow solely from operations, including membership revenues and program fees that must provide sufficient cash flow. As a result, the first tier reserve requirement is 15% of current year budgeted expenditures combined with a \$1,200,000 reserve level established for emergency capital needs.

Several funds 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.

Paving & Lighting Fund – The Paving and Lighting Fund relies upon tax receipts for cash inflows. The statutory levy rate is very small. As a result, this Fund must accumulate funds for two to three (2-3) years to build up sufficient resources for a capital project. Therefore, its cash and investment goal 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 District debt schedules and 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 a plan for the use of second-tier funds necessary to implement the Capital Improvement Plan (current or future projects) or fund future debt payments. To estimate the amount of second-tier funds needed to meet future capital and debt obligations, the Executive Director must prepare a five-year funding projection annually.

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) ;
 - Addresses completing a project commitment with dedicated funding, which has already been approved by the Board;
 - Advances the implementation of the District's mission, vision, strategy, goals or policies approved by the Park Board;
 - 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;
 - Results in generating net revenue that exceeds the direct operational cost of facility/equipment and creates 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;

- Provides enhanced safety.
- 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 the 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/major fund of the District. It has four minor funds presented in separate reports and defined below.
 - *Illinois Municipal Retirement Fund*: The IMRF Fund 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 Fund.
 - *FICA*: The Park District's Social Security contributions and activities are accounted for in this Fund. 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 Fund 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 Fund 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 is also considered a major fund and has two minor funds presented in separate reports (also special revenue funds) and are described below.
 - **Museum:** This Fund 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 Fund 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 is also considered a major fund and has one fund presented in a separate report and described below.
 - **Paving and Lighting Fund:** This Fund 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 Fund 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 Fund:* 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

2019 BUDGET: FUND SUMMARY



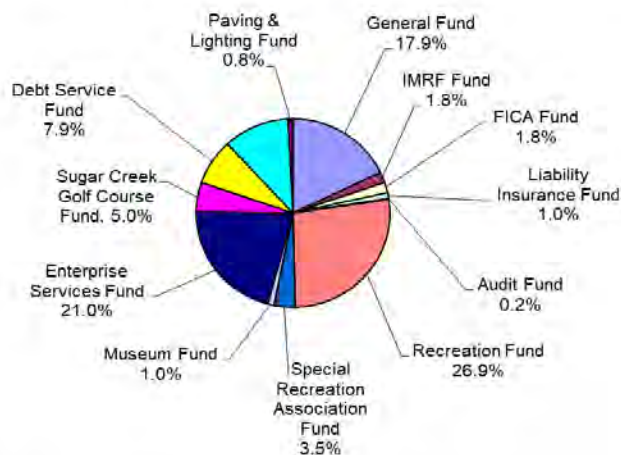
The Fund Summary section provides an analysis of revenue and expenditure trends by fund and is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds in the 2019 Budget.

The *2019 Budget Summary by Fund* chart below provides an overview of total 2019 budgeted revenues and expenses by fund. The third column provides the difference of revenues less 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 2019 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

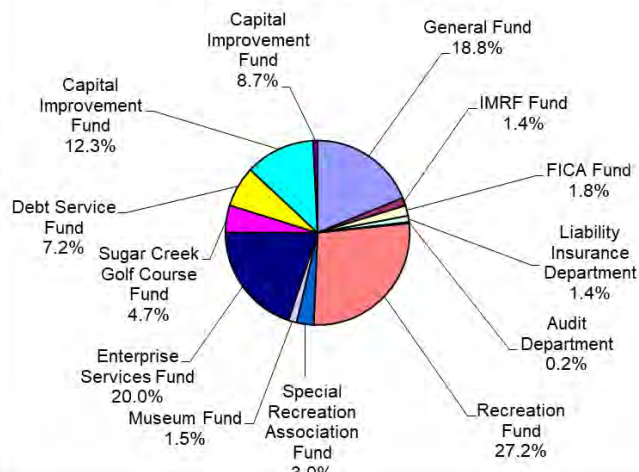
2019 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	3,886,404	3,749,070	137,334	735,400	4,484,470	(598,066)
IMRF Fund	392,490	335,025	57,465	-	335,025	57,465
FICA Fund	390,403	438,935	(48,532)	-	438,935	(48,532)
Liability Insurance Fund	218,170	259,205	(41,035)	-	259,205	(41,035)
Audit Fund	39,605	56,582	(16,977)	-	56,582	(16,977)
Recreation Fund	5,840,894	5,434,294	406,600	1,079,000	6,513,294	(672,400)
Special Recreation Association Fund	768,899	672,036	96,863	42,500	714,536	54,363
Museum Department	225,559	309,441	(83,882)	39,250	348,691	(123,132)
Enterprise Services Fund	4,563,598	4,561,973	1,625	198,965	4,760,938	(197,340)
Sugar Creek Golf Course Fund	1,087,984	1,129,618	(41,634)	-	1,129,618	(41,634)
Total Operating	17,414,006	16,946,179	467,827	2,095,115	19,041,294	(1,627,288)
Debt Service Fund	1,706,483	1,706,482	1	-	1,706,482	1
Capital Improvement Fund	2,392,650	2,231,400	161,250	693,333	2,924,733	(532,083)
Paving & Lighting Fund	181,038	180,900	138	-	180,900	138
Total Debt and Capital	4,280,171	4,118,782	161,389	693,333	4,812,115	(531,944)
Total	21,694,177	21,064,961	629,216	2,788,448	23,853,409	(2,159,232)

Percent of 2019 Fund Revenues



Percent of 2019 Fund Expenses



2019 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2016 Actual, 2017 Actual, 2018 Approved Budget and 2019 Projected Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2018 Approved Budget and 2019 Projected Budget by fund. Revenue is projected to increase by 3.2% (\$676,654) and expenditures are expected to increase by 3.2% (\$747,043). The 2019 Budget revenue variance from the prior year is primarily due to increased recreation program revenue and property taxes. Expenses are higher primarily due to increased recreation program expenses, capital improvements, and cash and investment transfers from the General and Recreation Funds to the Capital Fund used to finance Capital Projects in 2019.

Four-year Summary by Fund (2016 Actual, 2017 Actual, 2018 Budget and 2019 Budget)

Revenue						
Fund/Fund	Actual 2016	Actual 2017	Budget 2018	Budget 2019	2018 vs. 2019	% Change 18 vs. 19
General Fund	3,481,288	3,696,245	3,862,856	3,886,404	23,548	0.6%
IMRF Fund	388,734	402,310	451,958	392,490	(59,468)	-13.2%
FICA Fund	385,329	391,708	215,580	390,403	174,823	81.1%
Liability Insurance Fund	256,319	255,402	48,492	218,170	169,678	349.9%
Audit Fund	51,199	52,311	53,809	39,605	(14,204)	-26.4%
Recreation Fund	5,131,458	5,359,737	5,491,145	5,840,894	349,749	6.4%
Special Recreation Association Fund	670,116	707,447	729,672	768,899	39,227	5.4%
Museum Fund	281,567	303,394	300,412	225,559	(74,853)	-24.9%
Enterprise Services Fund	4,428,234	4,566,246	4,664,293	4,563,598	(100,695)	-2.2%
Sugar Creek Golf Course Fund	1,029,255	1,075,309	1,095,149	1,087,984	(7,165)	-0.7%
Total Operating Budget	16,103,499	16,810,109	16,913,366	17,414,006	500,640	3.0%
Debt Service Fund	1,668,213	1,724,315	1,853,920	1,706,483	(147,437)	-7.95%
Early Bond Repayment Fund	2,220	421	-	-	-	0.0%
Capital Improvement Fund	1,826,393	6,827,799	2,160,003	2,392,650	232,647	10.8%
Paving & Lighting Fund	135,660	162,236	90,234	181,038	90,804	100.6%
Total	19,735,985	25,524,880	21,017,523	21,694,177	676,654	3.2%
Expenditures						
Fund/Fund	Actual 2016	Actual 2017	Budget 2018	Budget 2019	2018 vs. 2019	% Change 18 vs. 19
General Fund	3,206,890	3,209,840	4,044,755	4,484,470	439,715	10.9%
IMRF Fund	353,039	370,615	410,097	335,025	(75,072)	-18.3%
FICA Fund	338,759	349,837	409,176	438,935	29,759	7.3%
Liability Insurance Fund	223,852	241,108	255,390	259,205	3,815	1.5%
Audit Fund	48,287	51,224	53,717	56,582	2,865	5.3%
Recreation Fund	4,931,266	4,780,643	6,237,717	6,513,294	275,577	4.4%
Special Recreation Association Fund	817,710	667,037	693,764	714,536	20,772	3.0%
Museum Fund	262,269	270,481	299,981	348,691	48,710	16.2%
Enterprise Services Fund	4,758,254	4,682,036	5,010,668	4,760,938	(249,730)	-5.0%
Sugar Creek Golf Course Fund	946,850	945,914	1,067,406	1,129,618	62,212	5.8%
Total Operating Budget	15,887,176	15,568,735	18,482,671	19,041,294	558,623	3.0%
Debt Service Fund	1,653,346	1,708,831	1,844,400	1,706,482	(137,918)	-7.5%
Early Bond Repayment Fund	75,937	75,715	35,900	-	(35,900)	-100.0%
Capital Improvement Fund	2,889,064	5,565,065	2,603,408	2,924,733	321,325	12.3%
Paving & Lighting Fund	147,505	160,205	139,987	180,900	40,913	29.2%
Total	20,653,028	23,078,551	23,106,366	23,853,409	747,043	3.2%
Net	(917,043)	2,446,329	(2,088,843)	(2,159,232)	(70,389)	3.4%

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 funds and the overall structure of the District's funds. A detailed analysis of revenue and expense trends for each Fund follows the overview.

Basis of Presentations – Fund Accounting

In governmental accounting, all financial transactions are organized within funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. In addition, the District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. 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. The District maintains and accounts for transactions within fourteen separate funds.

Funds in the Elmhurst Park District Budget are classified into two types, governmental and proprietary. In addition, funds are organized and reported on by functional major areas. Within the governmental funds, the General Fund, Recreation Fund, Capital Improvement Fund, and Debt Service Fund are considered major funds and IMRF, FICA, Liability, Audit, SRA, Museum, and Paving and Lighting Funds are considered minor funds that are reported within their designated major fund. IMRF, FICA, Liability, and Audit Funds are presented together with the General Fund; SRA and Museum Funds are presented together with the Recreation Fund; and Paving and Lighting is presented with the Capital Improvement Fund.

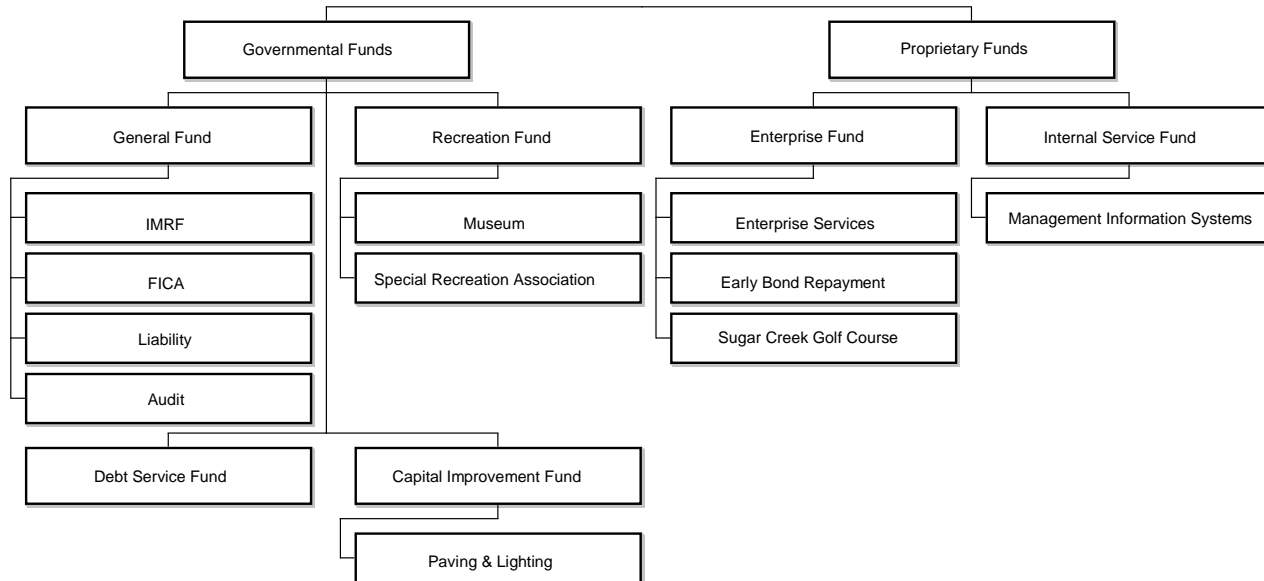
State law requires that the District shows each Fund separately in the Budget and Appropriations Ordinance. Annual budget appropriations are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All annual budgets and appropriations lapse at fiscal year-end and are appropriated 20% higher than projected budget expenditures. Financial activities are recorded on a modified accrual basis of accounting.

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 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 54-56.

Elmhurst Park District Fund Organization Chart



Matrix of Fund Distribution of Expenses by Function

Function	General Fund	IMRF Fund	FICA Fund	Liability Fund	Audit Fund	Recreation Fund	SRA Fund	Museum Fund	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund	Paving and Lighting Fund
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					
Facilities	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 in the aggregate (in which fund expenses are recorded for each functional unit). For a detailed chart of 2019 Function Expenditures by Fund see pages 15-16.

GENERAL FUND

General Fund: Purpose

The General Fund is a major fund and the principal operating fund of the District

Type of Fund Governmental

Minor Funds
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, and information technology functions

For 2019, the General Fund revenue is projected to increase by 0.6% over the 2018 Budget (\$23,548) and expenses are projected to increase by 10.9% (\$439,715). Overall, the General Fund exhibits a net loss of \$598,066 primarily due to the use of cash and investments to finance capital projects.

General Fund Revenue

Taxes: In the proposed 2019 Budget, tax revenue totals \$3,605,679, \$3,475,679 from Property taxes and \$130,000 from Corporate Replacement taxes. Total taxes budgeted are proposed to increase by 0.1% (\$3,035) as compared to the 2018 Budget and is primarily due to a slight increase in property taxes of 0.1% (\$5,790) as additional taxes are being levied in the FICA and Liability Funds in the budget year. This is partially offset by a 2.1% (\$2,755) decrease in Corporate Replacement Tax.

Sponsorship, Advertising and Donations: The 2019 Budget includes revenue totaling \$52,200; sponsorship \$26,700, advertising \$20,000, and donations of \$5,500. Compared to the 2018 Budget, revenue is decreasing overall by 6.6% (\$3,700) primarily due to a budgeted decrease in advertising revenue (\$5,000) offset by increased sponsorship (\$1,300).

Rentals: Rental revenue budgeted in 2019 totals \$157,857 and is increasing by 24.4% (\$31,013) primarily due to increased athletic field usage fees (\$27,100), increased field lighting usage fees (\$2,700), and increased rates for outdoor picnic rentals (\$1,025).

Merchandise Sales: Merchandise sales revenue of \$29,300 is decreasing by 2.7% (\$800) as tree memorial and brick paver revenue is expected to decrease based on the three-year actual average of sales.

Transfers: Transfer revenue of \$26,368 represents the transfer from the Recreation Fund to fund parks and field maintenance expenses related to adult athletic league programs.

Interest: Interest revenue of \$15,000 remains constant compared to the 2018 Budget. Although interest rates are projected to increase in the next year, the General Fund Cash and Investment balance is projected to decrease from 2018.

2019 BUDGET: FUND SUMMARY



General Fund Expenses

As compared to the 2018 Budget, expenses are increasing overall by 10.9% (\$439,715).

Wages: Wages are increasing overall by 4.0% (\$71,992). The increase is primarily due to staffing changes related to the 2014-15 Staffing Study and Vision 2020 Strategic Plan implementation combined with wage adjustments resulting from the 2017 Compensation Study. The changes are a result of the following:

- An increase in the average seasonal wage rate for staff in the Parks Department in an effort to improve recruitment 16.9% (\$20,000) and meet the seasonal staffing levels necessary to achieve the maintenance needs of the District
- Additional overtime in the Parks Department 50% (\$6,000) to account for special events staffing, winter weather, holiday shifts, and the shortage of seasonal staff during peak maintenance intervals.
- Additional overtime in the Facilities Department (\$2,000) to account for additional special events staffing needs.

Wages are also increasing an additional \$43,992 due to the proposed merit increases for full- and part-time staff and is partially offset by employee turnover in the Marketing & Communications Department.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
General Fund Revenues						
Taxes	3,174,857	3,258,011	3,602,644	3,605,679	3,035	0.1%
Donations, Advertising, Scholarship	64,970	144,234	55,900	52,200	(3,700)	-6.6%
Program Fees	1,609	-	6,000	-	(6,000)	-100.0%
Rentals, Leases	150,366	168,671	126,844	157,857	31,013	24.4%
Merchandise Sales	30,711	28,530	30,100	29,300	(800)	-2.7%
Transfers	-	-	26,368	26,368	-	0.0%
Bond, Insurance Proceeds	42,641	64,507	-	-	-	-
Interest	16,134	32,292	15,000	15,000	-	0.0%
Total Revenues	3,481,288	3,696,245	3,862,856	3,886,404	23,548	0.6%
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
General Fund Expenses						
Salaries & Wages	1,572,277	1,686,763	1,803,738	1,875,730	71,992	4.0%
Contractual Services	1,035,542	1,044,529	1,173,317	1,250,193	76,876	6.6%
Repairs	27,788	24,314	38,100	25,226	(12,874)	-33.8%
Supplies	438,214	419,484	505,437	497,921	(7,516)	-1.5%
Transfers/Debt	133,069	34,750	524,163	835,400	311,237	59.4%
Total Expenses	3,206,890	3,209,840	4,044,755	4,484,470	439,715	10.9%
Net	274,398	486,405	(181,899)	(598,066)	(416,167)	228.8%

Contractual Services: As compared to the 2018 Budget, Contractual Services are projected to increase by 6.6% (\$76,876). The changes in the General Fund are a result of the following:

- Increased Health Insurance of 4.4% (\$19,669) primarily due to turnover in staffing combined with changes in employee coverage elections;
- Increased Contractual Services expenses of 21.5% (\$21,220) primarily related to the Facilities Department for a preventative roof maintenance agreement and survey consulting.

2019 BUDGET: FUND SUMMARY



- Increased continuing education expenses of 63% (\$17,238) as specific staff training for both Vision 2020 initiatives and District-wide customer service training was added.
- Increased Information Technology expenses including internet connection charges 37.5% (\$9,620) and computer maintenance services 30.3% (\$10,699).

Repairs: Repair expenses are decreasing by 33.8% (\$12,874) due to the elimination of one-time facility plumbing repairs in 2018 for the replacement of water fountains and water lines.

Supplies: Supply expenses are decreasing by 1.5% (\$7,516) due to the following:

- Decreased planning projects of 35% (\$20,000) as the 2018 Budget included additional benches and field improvements.
- Decreased Office Supplies of 14.1% (\$1,950) primarily in the Marketing & Communications Department.
- Decreased Community Events supplies of 12.0% (\$1,485) due to the elimination of one budgeted event.

The decreases are partially offset by the following:

- Increased Parks Department athletics supplies of 25.1% (\$9,900) to replace deteriorating soccer goals, backstop and fencing supplies, and new windscreens for the perimeter fence at Berens Park Fields.
- Increased Swimming Pool supplies of 32.5% (\$6,500) to replace Smalley water features, a slide at East End Park, and deck supplies.

Transfers: Transfers are increasing 59.4% (\$311,237). In 2019, \$812,100 is included as a transfer to the Capital Improvement Fund to finance 2019 projects, \$787,100 is allocated cash and investments from prior fiscal years and \$25,000 is from current AFAC user revenue. In addition, \$75,000 is included as a transfer to the Debt Service Fund to support the 2017A long-term debt for the purchase of new property. The increase from the prior year budget is due to the increased reserve allocation for capital projects.

Minor Funds in the General Fund

IMRF Fund

IMRF Fund:

Purpose

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

Revenues include

A specific annual property tax levy and corporate replacement tax that produces a sufficient amount to pay contributions to the fund on behalf of District employees

Expenses include

The payment of retirement plan contributions

As compared to the 2018 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects a decrease of 13.2% (\$59,468) in revenue. The decrease is due to decreased Property Tax revenue of \$51,569 combined with a decreased Corporate Replacement Tax revenue of \$9,687.

IMRF Fund expenses are decreasing by 18.3% (\$75,072) mainly due to a projected decrease in the employer IMRF contribution rate (from 10.75% in 2018 to 8.37% in 2019). The decrease in total expenses due to the rate change is partially offset by increased wages. If the contribution rate had remained unchanged for 2019, projected expenses would have totaled \$430,290 and approximately 5% higher than budgeted expenses in 2018.

The IMRF Fund will generate a net budget surplus (revenues over expenses) of \$57,465 to maintain healthy reserves. In all funds where IMRF is budgeted, the overall impact to the 2019 Budget is a decrease of 19.3% (\$122,775) as compared to the 2018 Budget. IMRF expenses are also decreasing in the Enterprise Services and Sugar Creek Funds due to the impact of the lower contribution rate.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
IMRF Department Revenues						
Taxes	388,245	402,090	451,958	392,490	(59,468)	-13.2%
Interest	489	220	-	-	-	-
Total Revenues	388,734	402,310	451,958	392,490	(59,468)	-13.2%
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
IMRF Department Expenses						
Contractual Services	353,039	370,615	410,097	335,025	(75,072)	-18.3%
Total Expenses	353,039	370,615	410,097	335,025	(75,072)	-18.3%
Net	35,695	31,695	41,861	57,465	15,604	37.3%

Year	EPD Employer Contribution Rate
2010 *	9.58%
2011 *	10.54%
2012	11.28%
2013	11.53%
2014	11.70%
2015	10.94%
2016	10.77%
2017	10.90%
2018	10.75%
2019	8.37%

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

IMRF expenses are limited to the payment of retirement plan contributions based on the salaries and wages of employees budgeted in the Government Funds. The employer contribution for IMRF obligations related to all salaries and wages charged to 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 in the adjacent chart.

FICA Fund

As compared to the 2018 Budget, FICA Fund revenues (Property Taxes) are increasing by 81.1% (\$174,823). In the 2018 Budget, the projected year-end cash and reserve balances for the FICA Fund exceeded the targeted balances and the proposed tax levy included a reduction in the property tax allocation. For the 2019 Budget, the proposed tax levy was increased and budgeted property taxes totaling \$368,903 are 71% higher. The 2019 Budget also includes \$21,500 from Corporate Replacement Tax revenue which was not budgeted in 2018. Expenses are budgeted to exceed revenue by \$48,532, but this Fund is still projected to have cash and reserves at the end of 2019 to maintain targeted balances.

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. Compared to the 2018 Budget, FICA expenses are projected to increase 7.3% (\$29,759) due to wage increases related to staffing changes, wage adjustments and employee turnover. FICA expenses related to the salaries and wages charged to the Enterprise Funds are budgeted in the appropriate Enterprise Fund rather than this Fund. In all funds in which FICA is budgeted (FICA Fund, Enterprise Services, and Sugar Creek Golf Course), the overall impact to the 2019 Budget is an increase of 5.0% (\$32,387).

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
FICA Department Revenues						
Taxes	384,368	390,393	215,580	390,403	174,823	81.1%
Interest	961	1,315	-		-	-
Total Revenues	385,329	391,708	215,580	390,403	174,823	81.1%
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
FICA Department Expenses						
Contractual Services	338,759	349,837	409,176	438,935	29,759	7.3%
Total Expenses	338,759	349,837	409,176	438,935	29,759	7.3%
Net	46,570	41,871	(193,596)	(48,532)	145,064	-74.9%

FICA Fund: Purpose

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

Liability Fund

Liability Fund:

Purpose

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

The Liability Fund reflects an increase in revenue of 349.9% (\$169,678). In the 2018 Budget, the projected year-end cash and reserve balances for the Liability Fund exceeded the targeted balances and the proposed tax levy included a reduction in the property tax allocation. For the 2019 Budget, the proposed tax levy was increased and budgeted property taxes totaling \$203,170 are 319% higher. Corporate Replacement Taxes of \$15,000 are also included in the 2019 Budget. The 2019 Proposed Budget is projected to generate a net budget deficit of \$41,035 (revenues minus expenses), but is also projected to have cash and reserves at the end of 2019 to meet targeted balances.

Wages: Wages are projected to increase by 3.1% (\$846) primarily due to merit increases of Risk Management staff.

Contractual Services: Contractual service expenses are increasing by 1.3% (\$2,969) primarily due to a projected increase in Workers' Compensation and Property Insurance premiums of \$2,591. Insurance expenses are also increasing in the Enterprise Services Fund by \$1,500 and Sugar Creek Fund by \$250. Insurance 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.).

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Liability Department Revenues						
Taxes	255,564	253,866	48,492	218,170	169,678	349.9%
Program Fees	315	525	-	-	-	-
Interest	440	1,011	-	-	-	-
Total Revenues	256,319	255,402	48,492	218,170	169,678	349.9%
Liability Department Expenses						
Salaries & Wages	26,414	27,138	27,491	28,337	846	3.1%
Contractual Services	197,438	213,970	224,899	227,868	2,969	1.3%
Supplies	-	-	3,000	3,000	-	0.0%
Total Expenses	223,852	241,108	255,390	259,205	3,815	1.5%
Net	32,467	14,294	(206,898)	(41,035)	165,863	-80.2%

Audit Fund

Audit Fund: Purpose

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

As compared to the 2018 Budget, the Audit Fund reflects a decrease of 26.4% (\$14,204) in Property Tax revenue as the tax levy was reduced since the Audit Fund is projected to have available year-end cash balances to fund a portion of the budgeted 2019 operating expenditures. Expenses are projected to increase 5.3% (\$2,865) due primarily to increases in contractual services related to the annual financial audit. The 2019 Proposed Budget is projected to generate a net budget deficit of \$16,977 (revenues minus expenses), but is also projected to have cash and reserves at the end of 2019 to meet targeted balances.

Wages are projected to increase 2.4% (\$760) primarily due to merit increases.

Contractual Services overall are increasing by 9.6% (\$2,105) primarily due to actuarial services necessary to calculate post-employment benefits liability for the District. Primary expenses in the Audit Fund include the annual audit, actuarial services and salaries and benefits related to preparing the annual financial statements.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Audit Department Revenues						
Taxes	51,113	52,082	53,809	39,605	(14,204)	-26.4%
Interest	86	229	-	-	-	-
Total Revenues	<u>51,199</u>	<u>52,311</u>	<u>53,809</u>	<u>39,605</u>	<u>(14,204)</u>	<u>-26.4%</u>
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Audit Department Expenses						
Salaries & Wages	29,350	31,113	31,775	32,535	760	2.4%
Contractual Services	18,937	20,111	21,942	24,047	2,105	9.6%
Total Expenses	<u>48,287</u>	<u>51,224</u>	<u>53,717</u>	<u>56,582</u>	<u>2,865</u>	<u>5.3%</u>
Net	<u>2,912</u>	<u>1,087</u>	<u>92</u>	<u>(16,977)</u>	<u>(17,069)</u>	<u>-18,553.3%</u>

RECREATION FUND

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

Minor Funds

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 2018 Budget, Recreation Fund revenue is increasing by 6.4% (\$349,749) and expenses are increasing by 4.4% (\$275,577). Overall, the Recreation Fund exhibits a net deficit of \$672,400 due to the spending down of cash and investment reserves by \$1,079,000 for capital projects offset by a net projected operating budget surplus of \$406,600 (revenues minus expenses without the spend down of cash and investments) (see 2019 Budget Summary by Fund chart on page 57).

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Recreation Fund Revenues						
Taxes	1,507,906	1,549,118	1,657,010	1,633,927	(23,083)	-1.4%
Donations, Advertising, Scholarships	13,266	15,609	10,000	10,000	-	0.0%
Grants	-	-	1,100	1,100	-	0.0%
Program Fees	2,962,698	3,162,587	3,163,802	3,472,277	308,475	9.8%
Rentals, Leases	53,300	44,717	58,920	43,793	(15,127)	-25.7%
Passes, Memberships, Daily Uses	512,250	505,303	507,285	516,956	9,671	1.9%
Merchandise Sales	70,907	65,835	78,028	147,841	69,813	89.5%
Interest	11,131	16,568	15,000	15,000	-	0.0%
Total Revenues	5,131,458	5,359,737	5,491,145	5,840,894	349,749	6.4%

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Recreation Fund Expenses						
Salaries & Wages	2,785,570	2,898,140	3,377,186	3,512,525	135,339	4.0%
Contractual Services	1,208,921	1,131,043	1,239,780	1,300,275	60,495	4.9%
Repairs	51,172	68,924	57,250	39,700	(17,550)	-30.7%
Supplies	326,910	343,336	417,415	480,426	63,011	15.1%
Transfers/Debt	558,693	339,200	1,146,086	1,180,368	34,282	3.0%
Total Expenses	4,931,266	4,780,643	6,237,717	6,513,294	275,577	4.4%
Net	200,192	579,094	(746,572)	(672,400)	74,172	-9.9%

Recreation Fund Revenue

Taxes: Tax revenue is proposed to decrease by 1.4% (\$23,083) as compared to the 2018 Budget due to a decreased allocation of Corporate Replacement Taxes of 84% (\$26,487) partially offset by a 0.2% (\$3,404) increase in Property Tax revenue.

Program Fees: As compared to the 2018 Budget, Program Fee revenue is increasing by 9.8% (\$308,475) overall. Program fees are increasing in the following program areas:

- Rec Station revenue is increasing by 23.4% (\$252,200) related to both a fee increase and projected increased enrollment. For 2019, the average session fee is increasing 9.3% (\$65,325). In addition, enrollment for the afternoon session is expected to increase 40% (\$188,875) as compared to the 2018 Budget. In the 2018 Budget, Rec Station enrollment was projected to decrease as the program eliminated 3- and 4-day enrollment options and included a 5-day option only. However, this option change did not cause a decline in enrollment; therefore, the 2019 Budget includes projected enrollment closer to actual enrollment for 2018.

- Dance program revenue is projected to increase 20% (\$39,989) primarily due to increased enrollment and increased fees for the Dance Company program.
- Gymnastics program revenue is projected to increase 4.0% (\$20,516) overall primarily due to a projected increase in the number of competitive gymnastics team participants and meets, increasing revenue by 8.2% (\$16,629). Recreational gymnastics is projected to increase 1.3% (\$3,887) due primarily to program fee increases averaging approximately 2.0%.
- Music program revenue is projected to increase 3.3% (\$6,345) primarily due to additional Musical Theater Workshop program offerings combined with a fee increase for the Stage Play program.
- Sports program revenue is decreasing by 1.7% (\$6,340) primarily due to decreased Chicago White Sox and Chicago Bulls contractual program offerings during the school year.
- Youth and Preschool Programs overall are decreasing in revenue by 2.4% (\$7,702) due to a projected reduction in enrollment for Sunbeams and Rainbows and the elimination of Kid's Great Escape program.

Rentals: Rental revenue is projected to decline 25.7% (\$15,127) as compared to the 2018 Budget. The decrease is primarily due to a decrease in projected Berens Hub rentals 29.3% (\$12,455) based on three-year average of revenue. In addition, pool rentals are also projected to decrease 33.8% (\$2,300) to reflect projected declining demand.

Passes, Membership and Daily Uses: As compared to the 2018 Budget, Passes, Membership and Daily Use revenue is increasing by 1.9% (\$9,671) due to the following:

- The 2019 Budget includes a 2.8% (\$1,843) increase in daily use fees from The Hub at Berens Park from fees charged for batting cages, miniature golf, and the spray ground.
- Pool Punch card sales include a projected increase of 6.0% (\$3,128).
- Daily and Group pool admission revenue is projected to increase 3.8% (\$2,650) as the expected number of customers has increased based on actual historical trends.
- Pool pass revenue is expected to increase 0.6% (\$2,050) as the number of passes purchased is expected to decline slightly compared to the 2018 Budget, but the budgeted fee per pass will increase \$2 in 2019 (from \$45 to \$47 for a resident pass).

Recreation Fund Expenses

Wages: Wages are increasing overall by 4.0% (\$135,339) as compared to the 2018 Budget. Increases are due to the following:

- Increased Day Camp labor 38% (\$31,505) as the projected staff rate increase is 6-8% and additional staff hours are included for after-camp care.
- Increased Recreational Gymnastics wages by 16% (\$30,000) as an additional instructor time was added.
- Increased Registration staff wages increased by 18.9% (\$10,818) as additional hours have been budgeted to enhance customer service.
- Additional newly created part-time Administrative Assistant position in the Recreation Department (\$28,500) budgeted to provide support for Recreation Supervisors with program management, brochure production, finance and payroll, reporting, permits and rentals.
- Increased pool staff wages of 3.6% (\$15,189) primarily due to the addition of an Aquatics Coordinator position.
- Additional variance from the 2018 Budget is primarily related to merit wage increases for full-time staff.

Contractual Services: As compared to the 2018 Budget, contractual services are increasing 4.9% (\$60,495) due to the following:

- Increased health care expenses of 10.6% (\$32,083) due to the increased number of 30-hour per week staff eligible for health care benefits combined with turnover and the changes to staff health plan coverage elections.
- Increased technology related expenses of 33% (\$20,089) primarily related to the cloud hosting of the Recreation registration software including hardware maintenance and internet connection fees.
- Increased cellular phone service expenses of 92% (\$6,660) as seven new cell phones were added for programming staff.

Repairs: As compared to the 2018 Budget, repair expenses are decreasing by 30.7% (\$17,550) overall primarily as compared to the 2018 Budget with the completion of a number of one time more costly facility improvements including water slide tower painting, new impellers at Smalley Pool and the spray ground at The Hub as well as the new flooring in the Sunbeams and Rainbows classroom at the Wagner Community Center.

Supplies: Supply expenses are increasing by 15.1% (\$63,011) due to the following:

- Increased supplies (covered by user fees) for the Dance Company program by 125% (\$35,638) for competitive meet fees and other supplies related to both increased enrollment and an increased number of competitive events.
- Increased Competitive gymnastics program supplies by 13.5% (\$12,676) due to an increased number of competitive events scheduled in 2019.
- Increased Rec Station supplies (covered by user fees) by 18.8% (\$7,700) due to additional after school snack purchases to accommodate participants.

Transfers: Transfer expenses to the Capital Improvement and Debt Funds are increasing by 3.0% (\$34,282). In the 2019 Budget, total proposed transfers are \$1,180,368: \$26,368 to the General Fund for adult league field maintenance, \$75,000 to the Debt Service Fund for payment on principal and interest on proposed land acquisition debt, and \$1,079,000 to the Capital Improvement Fund for recreation related Capital Projects.

Minor Funds in the Recreation Fund

Museum Fund

Museum Fund:

Purpose

Accounts for District museum related program and facility operations

Revenues include

A specific annual property tax levy, donations and program fees

Expenses include

Conservatory/ Greenhouse operations and Wilder Mansion utilities and non-fee paying rental

As compared to the 2018 Budget, Museum Fund revenue is decreasing by 24.9% (\$74,853) due to decreased Property Tax revenue as the tax levy was reduced since the Museum Fund is projected to have available year-end cash balances to fund a portion of the budgeted 2019 operating expenditures. Expenses are projected to increase 16.2% (\$48,710) due primarily to increases in transfers to the Capital Improvement Fund for capital projects related to maintaining the Wilder Mansion. The 2019 Proposed Budget is projected to generate a net budget deficit of \$123,132 (revenues minus expenses), but is also projected to have cash and reserves at the end of 2019 to meet targeted balances

Salaries reflect an increase of 6.7% (\$7,291), which is partially due to a 15% (\$4,073) increase to budgeted wages for seasonal parks maintenance staff combined with merit increases (\$3,218) for full-time wages.

Contractual Services reflect an increase of 3.9% (\$2,419) due to increased telephone/alarm services by 96.7% (\$2,655) and health insurance by 3.0% (\$764) and partially is offset by decreased electricity by 4.2% (\$500) and natural gas by 10% (\$500). **Repairs** expenses are budgeted at the same level as the 2018 Budget and reflect \$5,500 for annual repairs to the boiler and Greenhouse.

Supplies increased 4.8% (\$1,500) compared to the 2018 Budget due to increased grounds supply purchases needed to maintain the Conservatory.

Transfers of \$129,040 are 41.0% (\$37,500) higher than the 2018 Budget. Included is a transfer to the Enterprise Services Fund of \$77,540, representing funding for part-time wages, building maintenance, utilities, and supplies related to free community events. In addition, \$51,500 is budgeted as a transfer to the Capital Improvement Fund for the Wilder Mansion Carpet Replacement and the Garden Improvement projects which is \$37,500 greater than in 2018.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Museum Department Revenues						
Taxes	278,053	300,738	299,312	224,459	(74,853)	-25.0%
Donations, Advertising, Scholarships	1,868	747	400	400	-	0.0%
Program Fees	664	750	700	700	-	0.0%
Interest	982	1,159	-	-	-	-
Total Revenues	281,567	303,394	300,412	225,559	(74,853)	-24.9%

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Museum Department Expenses						
Salaries & Wages	96,022	104,631	109,403	116,694	7,291	6.7%
Contractual Services	46,600	46,520	62,270	64,689	2,419	3.9%
Repairs	5,423	1,772	5,500	5,500	-	0.0%
Supplies	23,684	26,768	31,268	32,768	1,500	4.8%
Transfers/Debt	90,540	90,790	91,540	129,040	37,500	41.0%
Total Expenses	262,269	270,481	299,981	348,691	48,710	16.2%

Net	19,298	32,913	431	(123,132)	(123,563)	-28668.9%
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Special Recreation Association (SRA) Fund

Special Recreation Fund:

Purpose

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

Taxes: As compared to the 2018 Budget, revenue is increasing by 5.4% (\$39,227) due to an increase in Property Tax revenue to assist in funding additional ADA improvements at District parks and facilities.

Expenses in the SRA Fund are increasing by 3.0% (\$20,772) as compared to the 2018 Budget mainly due to an increase in **Capital** project expenses. In 2018, \$200,000 was budgeted for accessibility improvements at Conrad Fischer Park and \$30,000 at Eldridge Park west playground to replace the safety surfacing. In 2019, \$200,000 is included in the budget for accessibility improvements at Salt Creek Park and \$42,500 is included for accessibility related enhancements on a portion of the Berens East Parking Lot Paving (\$15,000), a portion of the Pioneer Park Upgrades (\$15,000), and a portion of the Berens Park Paths Paving (\$12,500).

Wages are decreasing by 0.3% (\$646) primarily due to an expected 3.2% (\$3,674) decrease for inclusion aids based on actual expenses incurred in recent years. This is partially offset by merit increases (\$2,693) for full-time employees.

Contractual Services expenses are increasing by 3.8% (\$8,918) primarily due to a projected 3.0% increase for Gateway expenses (\$4,055) and increased rates for transportation services (\$4,040).

Overall, the SRA Fund will have a net budget surplus of \$54,363 (revenues minus expenses) due to the budgeted spend down of \$42,500 in reserves for park accessibility improvements offset with a net operating budget surplus of \$96,863 (revenues minus expenses without cash and investments spend down) to replenish future reserves (see 2019 Budget Summary by Fund chart on page 57).

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
SRA Department Revenues						
Taxes	668,514	704,859	729,172	768,399	39,227	5.4%
Passes, Memberships, Daily Uses	624	462	500	500	-	0.0%
Interest	978	2,126	-	-	-	-
Total Revenues	670,116	707,447	729,672	768,899	39,227	5.4%
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
SRA Department Expenses						
Salaries & Wages	208,515	201,955	231,191	230,545	(646)	-0.3%
Contractual Services	222,820	221,078	232,223	241,141	8,918	3.8%
Supplies	375	345	350	350	-	0.0%
Capital	386,000	243,659	230,000	242,500	12,500	5.4%
Total Expenses	817,710	667,037	693,764	714,536	20,772	3.0%
Net	(147,594)	40,410	35,908	54,363	18,455	51.4%

DEBT SERVICE FUND

Debt Service Fund: Purpose

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

Type of Fund Governmental

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

As compared to the 2018 Budget, revenue in this Fund exhibits a decrease of 7.95% (\$147,438) overall primarily due to decreased bond proceeds (\$360,000) as the Series 2017A Limited Tax Bond included \$1,660,000 to replace the District's annual rollover bond amounts for fiscal years 2018, 2019, and 2020.

Partially offsetting the decrease is an increase in property tax revenue of 2.0% (\$23,853) and increased interest revenue of 300% (\$1,500).

In addition, **Transfers** totaling \$488,595 are increasing 62.1% (\$187,209) due to the following:

- Increased budgeted transfer of \$234,033 from the Capital Improvement Fund to pay a portion of the 2017A G.O. Limited Tax Bond which is the budgeted replacement for proceeds normally included in the annual rollover bond.
- Increased budgeted transfer from Sugar Creek (\$1,013) as \$104,563 is included from the Sugar Creek Golf Course Fund to pay the Sugar Creek Golf Course portion of the 2012 G.O. Limited Tax Refunding Debt Certificates.
- Decreased budgeted transfers from the General Fund (\$5,968) and the Recreation Fund (\$5,968) as \$75,000 is included from each of these funds in 2019 to pay a portion of the 2017A G.O. Limited Tax Bond.
- Decreased transfer from the Early Bond Payment Fund (\$35,900) as compared to 2018, as the cash and investments originally allocated to this fund have been entirely expensed as planned.

Expenses in this Fund are proposed to decrease by 7.5% (\$137,918) due to a projected decrease in the bond principal and interest payments for land acquisition debt and other outstanding bond issue payments. See page 175 for a detailed overview of debt obligations.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Debt Service Fund Revenues						
Taxes	1,173,186	1,176,814	1,192,034	1,215,887	23,853	2.0%
Transfers	179,965	180,715	301,386	488,595	187,209	62.1%
Bond, Insurance Proceeds	314,410	364,816	360,000	-	(360,000)	-100.0%
Interest	652	1,970	500	2,000	1,500	300.0%
Total Revenues	1,668,213	1,724,315	1,853,920	1,706,482	(147,438)	-7.95%
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Debt Service Fund Expenses						
Contractual Services	4,916	49,771	6,500	3,100	(3,400)	-52.3%
Transfers/Debt	1,648,430	1,659,060	1,837,900	1,703,382	(134,518)	-7.3%
Total Expenses	1,653,346	1,708,831	1,844,400	1,706,482	(137,918)	-7.5%
Net	14,867	15,484	9,520	-	(9,520)	-100.0%

CAPITAL IMPROVEMENT FUND

As compared to the 2018 Budget, the Capital Improvement Fund exhibits an increase of 10.8% (\$232,647) in revenues and 12.3% (\$321,325) in expenses due to increased proposed capital project spending and transfers in 2019.

Grant revenue is increasing by 100% (\$363,200) as proceeds from the Illinois Transportation Enhancement Project (ITEP) grant is expected to partially fund the Salt Creek Greenway Trail Connector Project.

Transfers of cash and investments from other Funds is increasing by 24.2% (\$361,005) primarily due to increased transfers from the General (\$312,205) and Recreation Funds (\$40,250). Transfers in the 2019 Budget totaling \$1,851,700 include the following:

- General Fund cash and investments (\$696,200)
- Recreation Fund cash and investments (\$1,079,000)
- Museum Fund cash and investments (\$51,500)
- General Fund AFAC user fees (\$25,000)

Bond proceeds are decreasing by 100% (\$338,958) as the Series 2017A Limited Tax Bond issued at the end of 2017 included \$1,660,000 to replace the District's annual rollover bond amounts for fiscal years 2018, 2019, and 2020.

Donations revenue is decreasing by 46.8% (\$152,600) as the 2018 Budget included proceeds of \$233,750 from Elmhurst College for their share of the expenses related to the Berens Park turf replacement project. The 2019 Budget includes \$16,500 in projected community donations for improving the structures within Safety Town and \$157,250 from proceeds related to the city re-subdivision ordinance.

Expenditures in the Capital Improvement Fund are increasing by 12.3% (\$321,325) primarily due to the inclusion of a transfer expense totaling \$234,033 to the Debt Service Fund for the debt repayment portion of the annual rollover bond. Total **Capital** project expenses budgeted for 2019 are \$2,690,700 which is an increase of 3.4% (\$87,292) from the 2018 Budget. Overall, the Capital Improvement Fund exhibits a net deficit of \$532,083 due to the planned spend down of Capital Fund reserves (see 2019 Budget Summary by Fund chart on page 57).

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Capital Fund Revenues						
Donations, Advertising, Scholarships	378,389	83,750	326,350	173,750	(152,600)	-46.8%
Grants	400,000	-	-	363,200	363,200	100.0%
Transfers	674,626	387,200	1,490,695	1,851,700	361,005	24.2%
Bond, Insurance Proceeds	367,371	6,348,148	338,958	-	(338,958)	-100.0%
Interest	6,007	8,701	4,000	4,000	-	0.0%
Total Revenues	1,826,393	6,827,799	2,160,003	2,392,650	232,647	10.8%

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Capital Fund Expenses						
Contractual Services	-	89,191	-	-	-	-
Capital	2,889,064	5,404,765	2,603,408	2,690,700	87,292	3.4%
Transfers/Debt	-	71,109	-	234,033	234,033	-
Total Expenses	2,889,064	5,565,065	2,603,408	2,924,733	321,325	12.3%
Net	(1,062,671)	1,262,734	(443,405)	(532,083)	(88,678)	20.0%

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

Minor Fund
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

Minor Fund in the Capital Improvement Fund

Paving and Lighting Fund

Paving and Lighting Fund: Purpose

Accounts for the planning, constructing and maintaining of streets, roadways 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

As compared to the 2018 Budget, Paving and Lighting revenue is increasing by 100.6% (\$90,804) due to increased property taxes and increased transfer revenue by 100%. Projected ending cash and investments in 2018 for the Paving and Lighting Fund is significantly below what is necessary for paving projects in 2019. **Taxes** include a proposed increase of 57.2% (\$51,604) to the property tax levy in order to assist in funding the budgeted projects. **Transfer** revenue totaling \$39,200 is also included in the budget from the General Fund. Proposed 2019 projects (\$180,900) are 29.2% higher than the prior year budget and include Berens Park East Parking Lot repairs (\$135,500), Berens Park Path repaving (\$12,500) and sealcoating projects (\$33,400). The fund exhibits a net surplus of \$138 (see 2019 Budget Summary by Fund chart on page 57).

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Paving & Lighting Fund Revenues						
Taxes	89,999	90,784	90,234	141,838	51,604	57.2%
Transfers	45,523	71,109	-	39,200	39,200	100.0%
Interest	138	343	-	-	-	-
Total Revenues	135,660	162,236	90,234	181,038	90,804	100.6%
Paving & Lighting Fund Expenses						
Capital	147,505	160,205	139,987	180,900	40,913	29.2%
Total Expenses	147,505	160,205	139,987	180,900	40,913	29.2%
Net	(11,845)	2,031	(49,753)	138	49,891	-100.3%

ENTERPRISE SERVICES FUND

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

The Enterprise Services Fund exhibits a net deficit of 43.0% (\$197,340) due to the spending down of cash and investment reserves for capital projects (\$198,965). This deficit is offset by a net projected operating budget surplus of \$1,625 (revenues minus expenses without the spending down of cash and investments) (see 2019 Budget Summary by Fund chart on page 57).

Enterprise Fund Revenue

As compared to the 2018 Budget, net revenues in this Fund are decreasing by 2.2% (\$100,695) resulting primarily from a decline in membership revenue and expenses are decreasing by 5.0% (\$249,730) primarily related to a decrease in capital expenses.

Donations, Advertising, Scholarships revenue in the Enterprise Fund is projected to increase in 2019 by 22.2% (\$1,000) as compared to the 2018 Budget mainly due to a projected increase in Courts Plus Perks business participation.

Program revenue in the Enterprise Fund is projected to increase in 2019 by 8.9% (\$114,709) as compared to the 2018 Budget partially due to program fee increases. Programming details in specific program areas, including:

- Kids Plus program revenue is projected to increase by 8.89% (\$5,714) due to new program offerings.
- All Tennis program revenue is projected to increase in total by 4.29% (\$27,231) due to an increase in fees.
- Adult and Youth Fitness program revenue is projected to increase by 23.63% (\$4,280) due to new program offerings.
- Camp program revenue is projected to increase by 33.8% (\$59,335) due to an increase in daily summer camp fees.
- Adult and Youth Martial Arts program revenue is projected to increase by 1.2% (\$1,214) due to an increase in fees.
- Personal Training revenue is projected to increase by 9.7% (\$13,676) due to a projected 10% increase in personal training fees.
- Special Events program revenue is projected to increase by 3500% (\$7,785) due to an increase in participants and marketing to businesses for the Change Your Life Challenge.

The increases in program fee revenue are offset by projected decreases in the following program areas:

- Industrial Athlete program revenue is projected to decrease by 13.13% (\$4,250) due to McMaster Carr requesting a decrease in the program from five weeks down to three weeks.
- Racquetball program and lessons revenue is projected to decrease by 16.45% (\$1,270) due to decreased demand.

2019 BUDGET: FUND SUMMARY



Rental revenue is decreasing by 2.6% (\$10,558) primarily due to a decrease in projected court time rental revenue (\$5,130) based on a decline in demand. Room and Pool Rental is also decreasing (\$3,535) primarily due to no longer hosting pool rentals in 2019.

Passes, Memberships and Daily Use revenue is decreasing by 7.6% (\$212,996) as compared to the 2018 Budget. Membership revenue from monthly and annual fees are projected to decrease by 7.7% (\$213,216) as compared to the 2018 Budget due to a projected overall decrease in the membership base by 4.6% due to an anticipated increase in the competitive market. The estimated number of new members is continuing to decrease while the number of cancellations are increasing primarily due to the increase of competition coming into the area.

Merchandise Sales revenue is decreasing by 6.2% (\$2,850) as compared to the 2018 Budget as Wilder Mansion Service Commission revenue is decreasing based on the three-year average, but is partially offset by increased Pro Shop revenue from the sales of MyZone fitness belts.

Interest revenue is increasing by 100.0% (\$10,000) due to a projected continued increase of the market interest earnings rate.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Enterprise Services Fund Revenues						
Donations, Advertising, Scholarships	-	1,600	4,500	5,500	1,000	22.2%
Grants	6,265	-	-	-	-	-
Program Fees	1,272,690	1,244,141	1,285,302	1,400,011	114,709	8.9%
Rentals, Leases	390,099	365,618	412,210	401,652	(10,558)	-2.6%
Passes, Memberships, Daily Uses	2,607,255	2,757,103	2,820,131	2,607,135	(212,996)	-7.6%
Merchandise Sales	40,503	47,252	46,110	43,260	(2,850)	-6.2%
Transfers	77,540	77,540	77,540	77,540	-	0.0%
Bond, Insurance Proceeds	17,459	47,337	8,500	8,500	-	0.0%
Interest	16,423	25,655	10,000	20,000	10,000	100.0%
Total Revenues	4,428,234	4,566,246	4,664,293	4,563,598	(100,695)	-2.2%

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Enterprise Services Fund Expenses						
Salaries & Wages	2,437,653	2,411,563	2,538,828	2,507,977	(30,851)	-1.2%
Contractual Services	1,484,750	1,486,153	1,601,508	1,558,749	(42,759)	-2.7%
Repairs	114,668	117,195	125,165	130,505	5,340	4.3%
Supplies	304,216	286,657	341,811	338,242	(3,569)	-1.0%
Capital	398,423	378,754	387,966	225,465	(162,501)	-41.9%
Transfers/Debt	18,544	1,714	15,390	-	(15,390)	100.0%
Total Expenses	4,758,254	4,682,036	5,010,668	4,760,938	(249,730)	-5.0%
Net	(330,020)	(115,790)	(346,375)	(197,340)	149,035	-43.0%

Enterprise Fund Expenses

In the proposed 2019 Budget, expenses in this Fund are decreasing overall by 5.0% (\$249,730) due mainly to a decrease in **Capital** project expenses by 41.9% (\$162,501) combined with decreased contractual service expenses of 2.7% (\$42,759).

As compared to the 2018 Budget, **Wages** are decreasing by 1.2% (\$30,851) primarily due to decreased personal training (\$29,620) and racquet sports programming (\$15,130) and is partially offset by increased full- and part-time merit increases.

Contractual Services expenses are decreasing by 2.7% (\$42,759) as compared to the 2018 Budget. This is primarily due to decreased IMRF expenses (\$37,980) as the employer contribution rate decreased from 10.75% in 2018 to 8.37% in 2019. Additional reductions are from electric utilities (\$35,000), health insurance (\$7,747), postage (\$4,000) and public relations (\$3,750). Partially offsetting these decreases are increased custodial maintenance (\$10,000), contract services (\$9,810), internet connection charges (\$7,020), natural gas (\$6,000), water and sewer (\$3,000), and employee relations (\$3,084).

Repair expenses are increasing by 4.3% (\$5,340) as compared to the 2018 Budget primarily due to increased plumbing and equipment repairs at the Wilder Mansion.

Supplies expenses are decreasing by 1.0% (\$3,569) as compared to the 2018 Budget primarily due to decreased equipment and furniture expenses (\$6,827) and office supply purchases (\$2,950). This is partially offset by increased purchases of merchandise for sale (\$3,550), program supply purchases primarily for Wilder Mansion (\$2,200), and the Climbing Wall.

Capital project expenses are decreasing by 41.9% (\$162,501). Budgeted projects totaling \$225,465 include the following:

- Courts Plus Pool Filter Replacement and Whirlpool Improvements (\$86,500)
- Courts Plus Fitness Equipment Replacement (\$70,465)
- Courts Plus Interior Enhancements (\$42,000), and
- Courts Plus Tennis Area Improvements (\$26,500).

EARLY BOND REPAYMENT FUND

The Early Bond Repayment Fund does not have budgeted revenue or expenses in 2019. The Fund was established in 2005 with 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 2014A General Obligation Limited Tax Park Refunding Bond). The final distribution from this fund was budgeted in 2018 totaling \$35,900. The projected balance of cash and investments in this Fund at the end of 2018 is \$0.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Early Bond Repayment Fund Revenues						
Interest	2,220	421	-	-	-	-
Total Revenues	2,220	421	-	-	-	0.0%

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Early Bond Repayment Fund Expenses						
Contractual Services	222	-	-	-	-	-
Transfers/Debt	75,715	75,715	35,900	-	(35,900)	-100.0%
Total Expenses	75,937	75,715	35,900	-	(35,900)	-100.0%
Net	(73,717)	(75,294)	(35,900)	-	35,900	-100.0%

Early Bond Repayment Fund:

Purpose

To record and invest the proceeds of a 2005 State grant that funded a portion of annual debt service payments

Type of Fund

Proprietary

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

**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

**Revenues
include**
Rentals,
passes
memberships,
daily uses, and
merchandise
sales

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

As compared to the 2018 Budget, Sugar Creek Golf Course revenues are projected to decrease by 0.7% (\$7,165) primarily to reflect historical trends. Expenses are increasing by 5.8% (\$62,212) primarily due to the inclusion of an additional \$70,000 in capital projects related to the Sugar Creek restoration project. Overall, the Sugar Creek Golf Course Fund exhibits a net budget deficit of \$41,634 (revenues minus expenses). Excluding the Sugar Creek Restoration Project, the net surplus would be \$28,366.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is increasing by 2.1% (\$2,264) due to increases in Driving Range instruction by 15.1% (\$2,264).

Rental revenue is increasing by 0.3% (\$450) overall in the 2019 Budget, which is due to an increase in Pull Cart Rental revenue of 5.6% (\$450).

As compared to the 2018 Budget, **Passes, Memberships, Daily Use** revenue is projected to decrease overall by 2.2% (\$14,379) based on three-year actual averages. Driving Range revenue is projected to decrease by 4.2% (\$5,000). Daily Use revenue is projected to decrease by 1.9% (\$9,579).

As compared to the 2018 Budget, **Merchandise Sales** revenue is increasing by 2.7% (\$4,500) primarily due to increases for clubhouse food and beverages by 3.5% (\$4,500).

Sugar Creek Golf Course Fund Expenses

As compared to the 2018 Budget, **Wages** are increasing by 1.4% overall (\$5,299) due to a merit increases budgeted for staff wages (\$5,299).

Contractual Services expenses are decreasing by 2.2% (\$4,708) overall as compared to the 2018 Budget primarily due to a 21% (\$5,576) reduction in IMRF expenses as the employer contribution rate decreased from 10.75% to 8.37%. Additional decreases include a 28.6% (\$2,000) reduction for advertising and 22% reduction (\$1,000) for linen rental. Partially offsetting these decreases is a projected increase based on an average of actual usage for natural gas 62% (\$3,100).

Repairs expenses remain unchanged from the 2018 Budget and include \$9,205 for building, plumbing and vehicle repairs.

Supplies are decreasing by 3.2% (\$6,367) as compared to 2018. The decrease is primarily due to the reduction in concession supplies (\$3,767), pull carts (\$2,000), and program supplies (\$600).

As compared to the 2018 Budget, **Capital** expenses are increasing by 155.6% (\$70,000). Included in the 2019 Budget is the replacement of the fairway mower (\$45,000), which will only be purchased if it is financially feasible based on healthy Sugar Creek Golf Course Fund income levels after the third quarter of 2019. In addition, \$70,000 was added for engineering services necessary to complete the Sugar Creek water restoration project. The project is budgeted to be funded jointly by a 50/50 loan from Elmhurst Park District and the Village of Villa Park.

2019 BUDGET: FUND SUMMARY



This Fund also reflects **Transfer** expenses of \$104,563 to the Debt Service Fund for the Golf Course portion of the 2012 G.O. Ltd. Tax Refunding Debt Certificates (from redevelopment of the Course and clubhouse) and \$122,650 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).

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Sugar Creek Golf Course Revenues						
Program Fees	100,937	105,888	108,975	111,239	2,264	2.1%
Rentals, Leases	159,586	168,278	170,700	171,150	450	0.3%
Passes, Memberships, Daily Uses	602,291	621,296	648,642	634,263	(14,379)	-2.2%
Merchandise Sales	165,128	159,336	166,832	171,332	4,500	2.7%
Bond, Insurance Proceeds	-	19,381	-	-	-	-
Interest	1,313	1,130	-	-	-	-
Total Revenues	1,029,255	1,075,309	1,095,149	1,087,984	(7,165)	-0.7%
	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Sugar Creek Golf Course Expenses						
Salaries & Wages	355,404	370,111	368,862	374,161	5,299	1.4%
Contractual Services	222,553	219,075	214,593	209,885	(4,708)	-2.2%
Repairs	7,699	17,207	9,205	9,205	-	0.0%
Supplies	213,205	185,239	200,521	194,154	(6,367)	-3.2%
Capital	105,534	109,828	45,000	115,000	70,000	155.6%
Transfers/Debt	42,455	44,454	229,225	227,213	(2,012)	-0.9%
Total Expenses	946,850	945,914	1,067,406	1,129,618	62,212	5.8%
Net	82,405	129,395	27,743	(41,634)	(69,377)	-250.1%

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 130.

2019 Budget Interfund Transfer Summary

The 2019 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	Capital Improvement Fund	Paving and Lighting Department	Outside Recipients	Total
A AFAC User Fees	(25,000)						25,000			-
B 2012 G.O. Limited Tax Refunding Debt Certificates					(104,563)	104,563				-
C 2017 Land Acquisition Debt	(75,000)	(75,000)				384,033	(234,033)			-
D Wilder Mansion Public Events			(77,540)	77,540						-
E Capital Projects	(735,400)	(1,079,000)	(51,500)				1,826,700	39,200		-
F Adult League Field Maintenance	26,368	(26,368)								-
G Village of Villa Park/Driving Range Bond Payment					(122,650)				122,650	-
Revenues	26,368	-	-	77,540	-	488,596	1,851,700	39,200	122,650	2,606,054
Expenses	(835,400)	(1,180,368)	(129,040)	-	(227,213)	-	(234,033)	-	-	(2,606,054)
Total	(809,032)	(1,180,368)	(129,040)	77,540	(227,213)	488,596	1,617,667	39,200	122,650	-

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

- A. A transfer of \$25,000 from the General Fund's Athletic Field Advisory Committee (AFAC) member user fees to the Capital Improvement Fund to partially fund the Berens Park and Van Voorst Park Baseball Field Renovations;
- B. A transfer of \$104,563 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;
- C. A transfer of \$384,033 overall to the Debt Service Fund from the General Fund (\$75,000), the Recreation Fund (\$75,000), and the Capital Improvement Fund (\$234,033) to fund debt service payments on the 2017A Limited Tax Bonds used for land acquisition.
- D. A transfer of \$77,540 from the Museum Fund to the Enterprise Services Fund 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;
- E. A transfer of \$1,865,900 overall to the Capital Improvement Fund (\$1,826,700) and Paving and Lighting Fund (\$39,200) from the General Fund (\$735,400), Recreation Fund (\$1,079,000), and Museum Fund (\$51,500) for various capital projects;
- F. A transfer of \$26,368 from the Recreation Fund to the General Fund to fund ballfield maintenance expenses associated with Adult Athletic League programs; and
- G. A transfer of \$122,650 to the Village of Villa Park from the Sugar Creek Golf Course Fund to pay the portion of the debt issued by the Village to purchase and develop the driving range.

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2019 BUDGET: REVENUE ANALYSIS



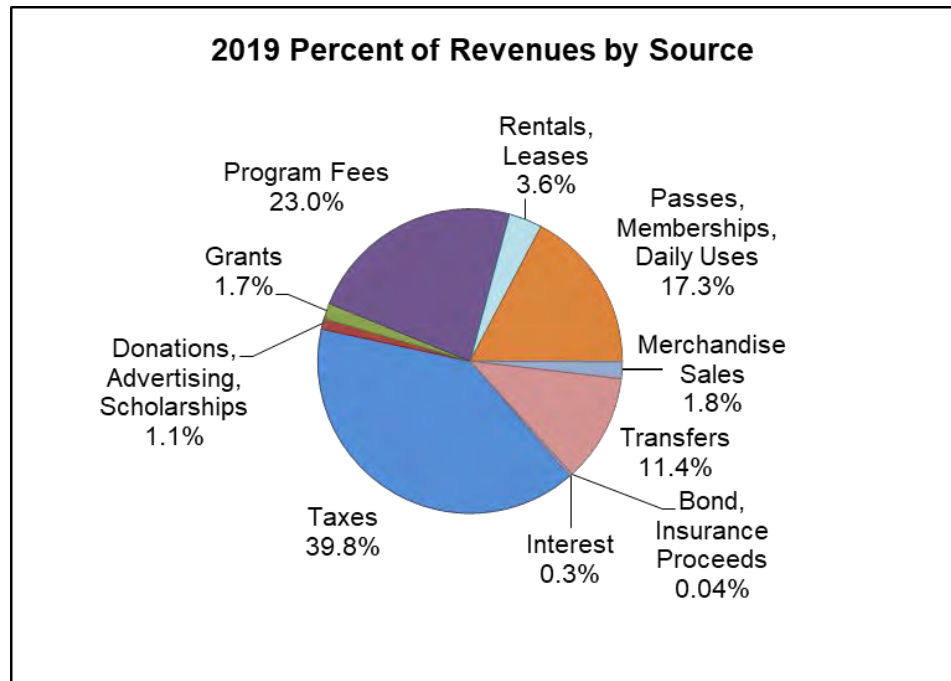
The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: historical trends, economic influences, fluctuations due to changes in rate structures, and 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 47 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 impacts, 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).
- Enterprise facilities and programs are service-oriented activities that generate revenue. The revenue produced must exceed the direct operational costs of the program (wages, services, repairs, supplies, etc.) to meet cost recovery goals. In the Enterprise Services Fund, revenue from all sources should break even with all expenses after depreciation.
- Since non-residents do not support the District through taxes, Non-residents are assessed an additional fee (excluding Courts Plus) that is at least 25% of the base charge (some exceptions apply).
- Budgeted revenues should be at least 55% derived from non-tax revenue sources.
- The District will refinance outstanding debt whenever economically feasible.

2019 BUDGET: REVENUE ANALYSIS



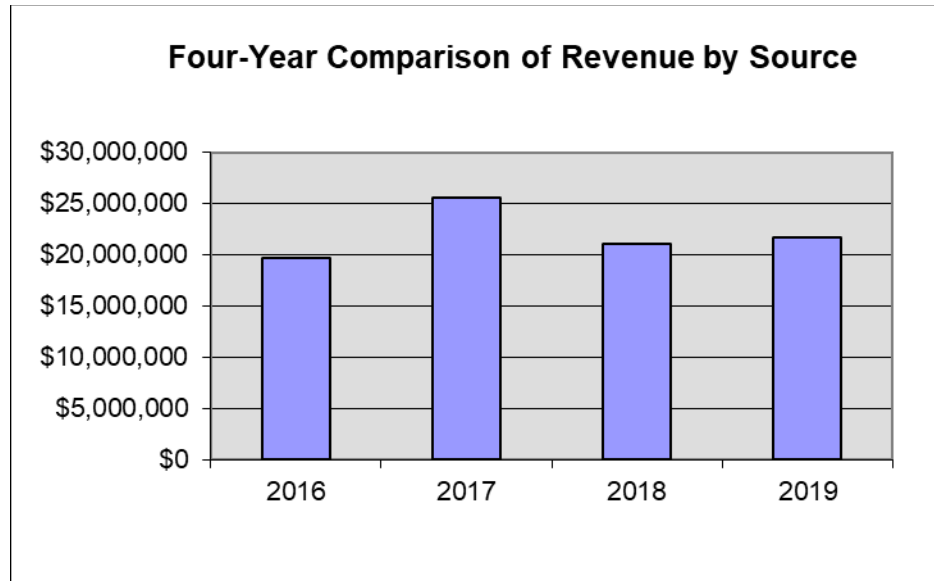
The graph below illustrates the percentage of revenue projected for each source for 2019.



The table below summarizes revenue from all sources including projections for the 2019 fiscal year, 2018 approved budget revenue, 2016 and 2017 actual revenue, and the 2019 projected difference and percentage change in revenue as compared to the 2018 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Taxes	7,971,805	8,178,755	8,340,245	8,630,857	290,612	3.5%
Donations, Advertising, Scholarships	458,493	245,940	397,150	241,850	(155,300)	-39.1%
Grants	406,265	-	1,100	364,300	363,200	33018.2%
Program Fees	4,338,913	4,513,891	4,564,779	4,984,227	419,448	9.2%
Rentals, Leases	753,351	747,284	768,674	774,452	5,778	0.8%
Passes, Memberships, Daily Uses	3,722,420	3,884,164	3,976,558	3,748,854	(227,704)	-5.7%
Merchandise Sales	307,249	300,953	321,070	401,733	80,663	25.1%
Transfers	977,654	716,564	1,895,989	2,483,404	587,415	31.0%
Bond, Insurance Proceeds	741,881	6,844,189	707,458	8,500	(698,958)	-98.8%
Interest	57,954	93,140	44,500	56,000	11,500	25.8%
Total Revenues	19,735,985	25,524,880	21,017,523	21,694,177	676,654	3.2%

2019 BUDGET: REVENUE ANALYSIS



Total 2019 proposed revenue for all funds is \$21,694,177. This represents a 3.2% increase from the 2018 Budget and a 15.0% decrease from 2017 actual revenues. Increases in revenue from the prior year budget are mainly due to increased transfers, program fees, grants, and taxes. This is offset by decreased bond proceeds, donations, and membership revenue.

2019 BUDGET: REVENUE ANALYSIS



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.

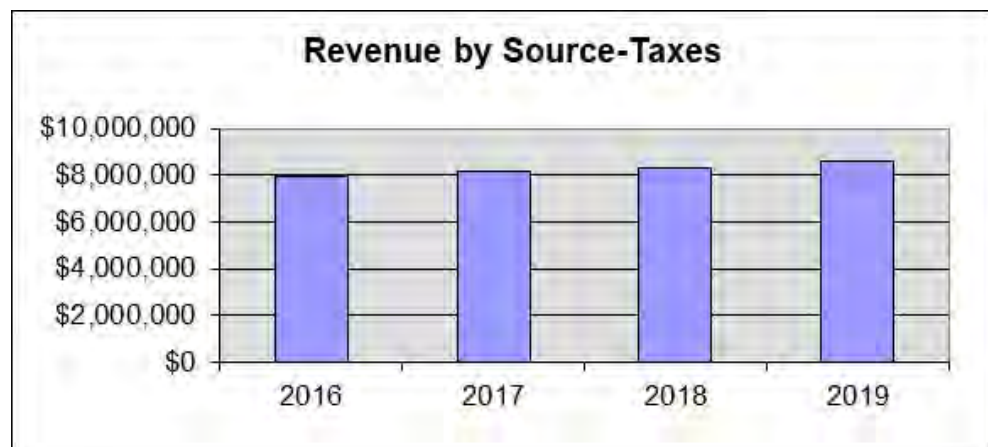
Percent of property and corporate replacement tax revenue as compared to total revenues in proposed 2019 budget.

39.8%

The District collects revenue from a tax levied on the Equalized Assessed Value (EAV) 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 2018 Budget, net tax revenues are projected to increase by 3.5% (\$290,612) based on higher property tax revenue of \$299,540 offset by decreased Corporate Replacement Tax revenue of \$8,930. The 2019 Budget reflects an increase of \$263,550 compared to the approved extension in the prior levy year. The increase is primarily attributable to increases in the Consumer Price Index (CPI) and the projected EAV increase of 4.5% for the proposed tax levy. This increase of 3.59% from the approved property tax extension will assist in funding expenditures including proposed 2019 increased spending on part-time recreation program staff labor, facility enhancements at The Hub and Smalley Pool and to provide adequate capital reserves for future preventative maintenance of District assets including fleet, equipment and building maintenance.

Budgeted Corporate Replacement Tax is determined by reviewing the Illinois Department of Revenue's (IDOR) annual estimates of Corporate Replacement Tax distributions combined with average annual historical distributions for the District. The 2019 budgeted replacement tax revenue is 4.7% lower than the estimate used for the 2018 Budget as projected receipts are anticipated to decrease. The following chart illustrates 2016 and 2017 actual total tax revenue and budget from 2018 and 2019.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
7,971,805	8,178,755	8,340,245	8,630,857	290,612	3.5%



Property Tax Levy

The District's tax levy is developed by establishing District priorities through the Strategic Plan and the constraints of the applicable State 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 Code in addition to the authority granted under Article 5 of the Park District Code and the Truth in Taxation Act). The District is now in its 27th budget year under the Property Tax Extension Limitation Act (35 ILCS 200/18-185) approved by the Illinois General Assembly in 1991. 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. This legislation challenges staff to seek alternatives for funding services as costs have continued to rise at a faster rate than the CPI.

The Property Tax Limitation Law limits tax levy growth to the lesser of 5% or the CPI. This limiting rate is the maximum extended tax rate for the aggregate extension (total of the tax levies excluding Special Recreation Association (SRA) and Bond and Interest). There are also Statutory Rate Limits that individual fund levies cannot exceed.

Property Tax Extension Limitation Act and Limiting Rate

The limiting rate for calculating the tax levy was developed as a result of the aforementioned Act and, as noted in the previous section, 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 approved levy multiplied by CPI or 5%, whichever is lower, divided by the prior year levy (with any estimated percent 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.

2019 BUDGET: REVENUE ANALYSIS



The York and Addison Township Assessor's Offices indicate that the EAV of property within the District is projected to increase 4.5%. Total 2018 new construction is estimated at \$34,163,522. New construction is based on the prior three-year average and includes an adjustment for property released from the Elmhurst Tax Increment Financing (TIF) District II. The applicable CPI for the twelve-month period ending December 31, 2017 is 2.1%.

2018 LIMITING RATE				
Prior Year Levy <u>Including Cook County</u>		CPI %		
6,308,887	X	1 + 2.1%	=	6,441,374
Prior Year EAV + 4.5% Increase		Prior Year New + 4.5% Increase		
				0.2613
<u>(DuPage & Cook)</u>		<u>(DuPage & Cook)</u>		
2,499,160,899	-	34,163,522	=	2,464,997,377

Based on the assumptions above, the maximum 2018 limiting rate for the aggregate extension is 0.2613 (excluding SRA and Bond and Interest) which would equate to an additional \$223,000 in tax revenue. The total budgeted extended tax rate (including Special Recreation Association (SRA) and Bond and Interest) is 0.3411 as compared to the previous year's actual tax rate of 0.3454 and represents an overall increase in tax dollars of \$263,550 as compared to the 2017 tax levy received. This increase in revenue will assist in funding the Proposed 2019 Operating Budget which includes proposed debt payments for the acquisition of new open space and a proposed spend down of cash and investments from tax-supported funds for capital improvements to complete park ADA improvements and maintain District assets.

Tax Levy Formulas for the Proposed 2019 Budget

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 to address the total limiting rate and legally allowable individual rate limits.

- When calculating the tax levy, the first priority is to maximize, as allowed, the General and Recreation Funds based on their flexibility in funding programs, services, and general operations. The statutory rate limits for these two funds are 0.3500 and 0.3700. In the 2019 Budget, staff did not propose changing either of these funds as taxes were at a sufficient level to both support proposed 2019 operating expenses and maintain targeted reserve balances.
- 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, Audit, and Paving and Lighting).
 - Projected 2018 year-end reserve balances for both the FICA and Liability Funds are below what is projected to be needed to fund annual operating expenses when added to the amount of current taxes levied. In order to meet 2019 proposed budgeted expenses, the proposed levy includes increases in taxes in the FICA and Liability Funds of \$155,000.
 - Projected 2018 year-end reserves in the Paving and Lighting Fund is \$3,278 while proposed 2019 paving projects are approximately \$160,000. The 2018 proposed levy includes a recommended increase in taxes of \$50,000.
 - The Audit Fund is projected to have year-end reserve balances to fund a portion of the budgeted 2019 operating expenditures and taxes are recommended to decrease by \$15,000.
 - The IMRF Fund is decreasing by \$45,000 as the projected 2019 employer contribution rate is decreasing from 10.75% to 8.37%.

2019 BUDGET: REVENUE ANALYSIS



- The last tax levies to evaluate are the SRA and Museum Funds. The Museum Fund is projected to have year-end reserve balances to fund a portion of the budgeted 2019 operating expenditures and is recommended to decrease by \$77,000. Staff proposes a \$30,000 increase in the SRA Fund for park and facility accessibility improvements and transportation services for individuals with special needs.

TAX FUND	Statutory Rate Limit (if applicable)	2017 Extensions (DuPage & Cook)	Proposed 2019 Budget Proposed 2018 Levy	2018 Proposed Increase/(Decrease)	% Increase/ Decrease(-)	2018 Tax Rate Extended
1. General	0.3500	3,510,783	3,510,783	0	0.00%	0.1405
2. Recreation	0.3700	1,645,381	1,645,381	0	0.00%	0.0658
3. Museum	0.0700	303,726	226,726	(77,000)	-25.35%	0.0091
4. IMRF	None	432,869	387,869	(45,000)	-10.40%	0.0155
5. FICA	None	217,630	372,630	155,000	71.22%	0.0149
6. Liability Insurance	None	50,222	205,222	155,000	308.63%	0.0082
7. Audit	0.0050	55,005	40,005	(15,000)	-27.27%	0.0016
8. Paving & Lighting	0.0050	93,270	143,270	50,000	53.61%	0.0057
Aggregate Extension		6,308,887	6,531,887	223,000	3.53%	0.2613
9. SRA	0.0400	746,161	776,161	30,000	4.02%	0.0311
10. Bond & Interest	None	1,205,337	1,215,887	10,550	0.88%	0.0487
Aggr. Extension + Bond & Interest		8,260,384	8,523,934	263,550	3.19%	0.3411

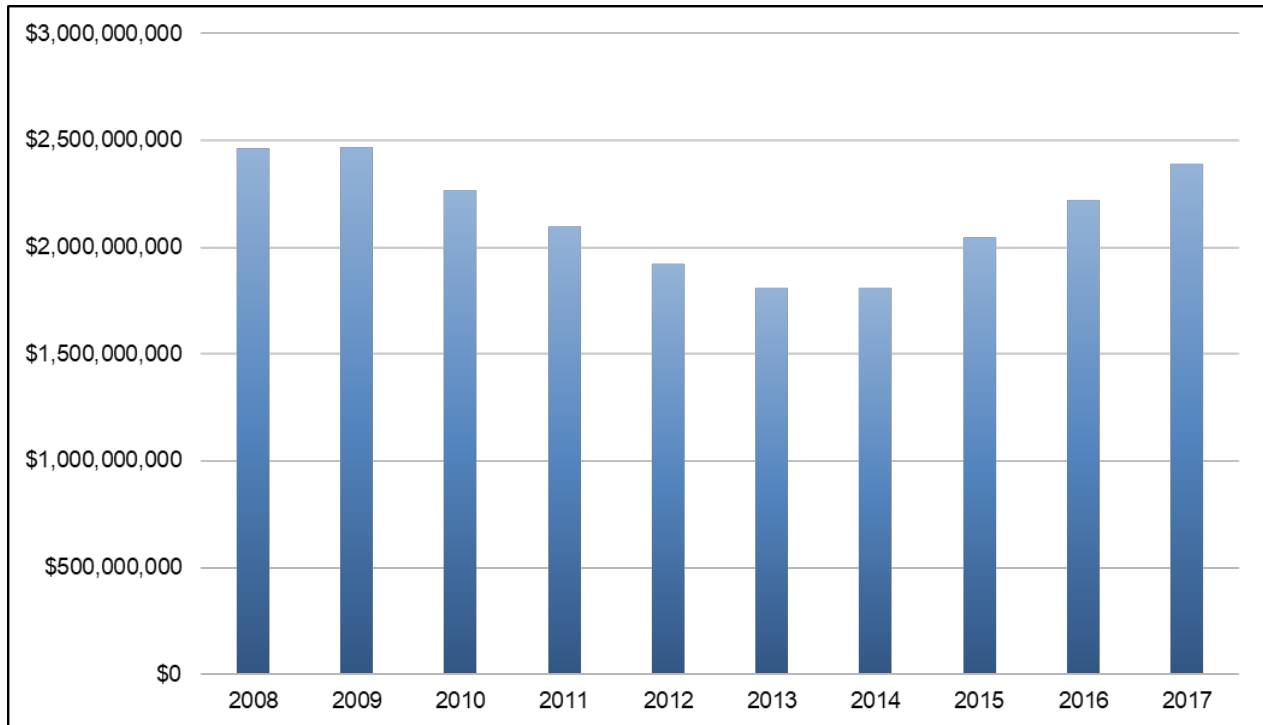
Since the tax levy does not exceed the prior year extension by more than 5%, the District is not required to hold a Truth in Taxation hearing based on Truth in Taxation Act requirements. The Park Board approved the 2018 Tax Levy Resolution on October 9, 2018, and staff will recommend approval of the 2018 Tax Levy Ordinance on December 10, 2018 (approving taxes to be levied in 2018 and extended in 2019).

2019 BUDGET: REVENUE ANALYSIS

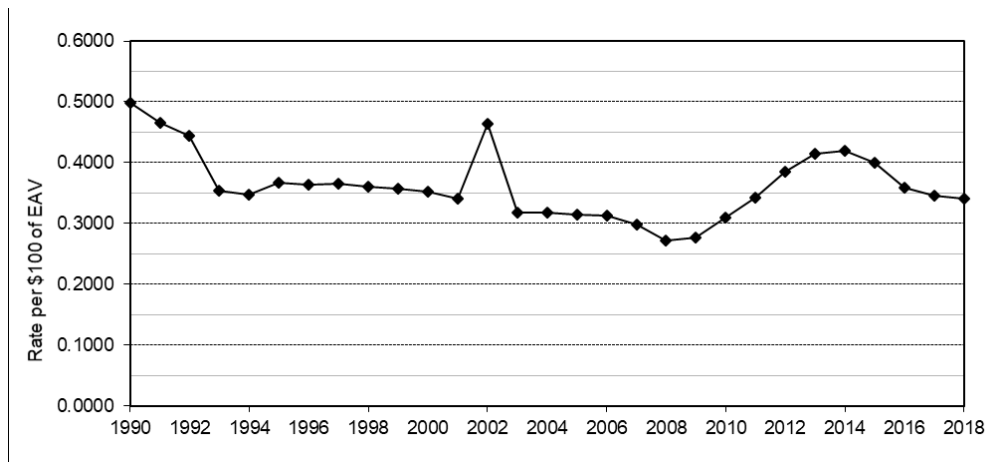


Property Tax Rate and EAV

Changes in the tax levy are based on fluctuations in the Equalized Assessed Valuation (EAV). In the 5-year period from 2009 to 2014, the EAV of property within the District declined an average of 6.0% annually. From 2015 to 2017, the market changed direction and the average annual increase in EAV was 9.8%. As noted earlier in this section, discussions with the York and Addison Township Assessors' offices indicate that for 2018, the value of property is improving with the EAV projected to increase 4.5%. Below is a chart that illustrates EAV growth and declines over the last ten years (change in the value of property in Elmhurst).



When the value of property decreases, 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 increased slightly in 2008 from 2014, illustrating that when assessed property values decline, tax rates increase to cover the cost of maintaining expected levels of service. Since the EAV had increased in the prior three years and is again projected to increase in 2018 and the levy growth rate was estimated at 2.1%, the tax rate is proposed to decrease by 0.0173.



2019 BUDGET: REVENUE ANALYSIS



Impact on the Taxpayer

For the 2018 tax levy, it is projected that the assessed value of a home will increase by 4.5% from the prior year. A homeowner with a home valued at \$400,000 for the 2017 levy would have an estimated new value of \$418,000, thus paying approximately \$15 more in property taxes for District services. Refer to the chart below for an illustration of the comparative property taxes for various homes based on its fair market value, the equalized assessed value and the 2018 budgeted tax rate.

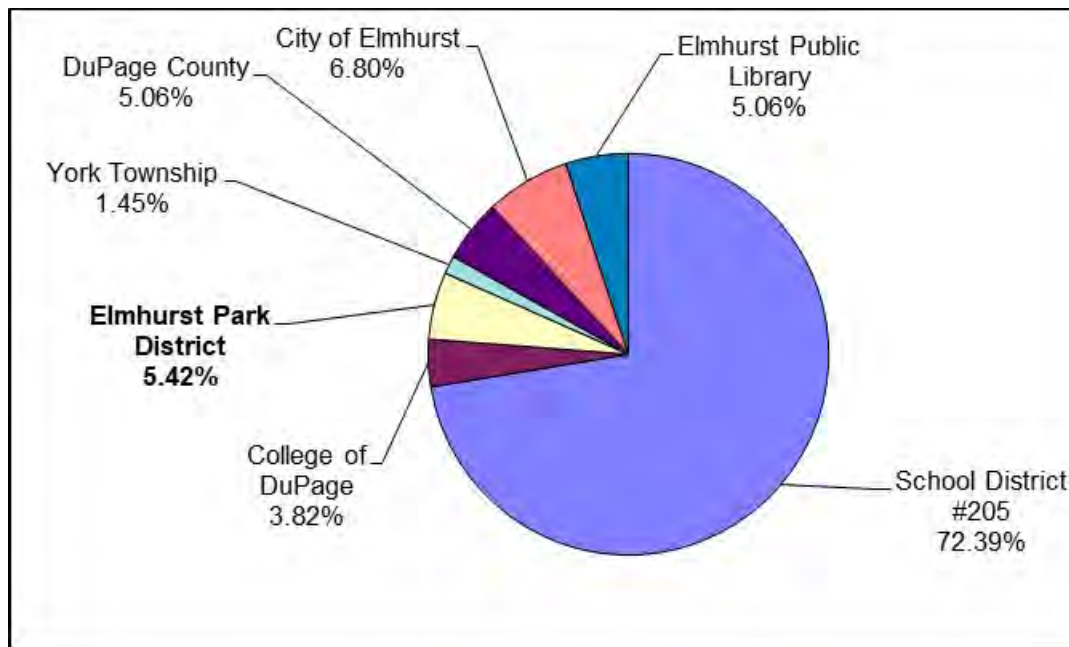
Formula used to calculate taxes above:	2017 Actual Levy		2018 Proposed Levy for 2019 Proposed Budget
Fair Market Value	\$400,000	↑ 4.5% in EAV	\$418,000
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	\$132,000		\$137,940
Less \$6,000 Resident Exemption	\$126,000		\$131,940
\$100s of EAV	\$1,260		\$1,319
Park District Tax Rate per Levy	0.3454		0.3411
Approximate Park District Taxes	\$435		\$450

Fair Market Value of Home	\$418,000	\$600,000	\$800,000	\$1,000,000
Approximate Park District Taxes				
Annual	\$450	\$655	\$880	\$1,126
Monthly Amount	\$38	\$55	\$73	\$94
Daily Amount	\$1.23	\$1.79	\$2.41	\$3.08

2019 BUDGET: REVENUE ANALYSIS

Distribution of 2017 Property Taxes among the Major Taxing Bodies in York Township¹

The following chart illustrates the District's portion (5.42%) of the total York Township tax bill based on the distribution of 2017 property taxes among the different taxing bodies.



Share of the Tax Dollar with Other Taxing Bodies

The District's share of the tax bill is approximately 5.42%. Alternatively, the graphic below illustrates the portion of 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.



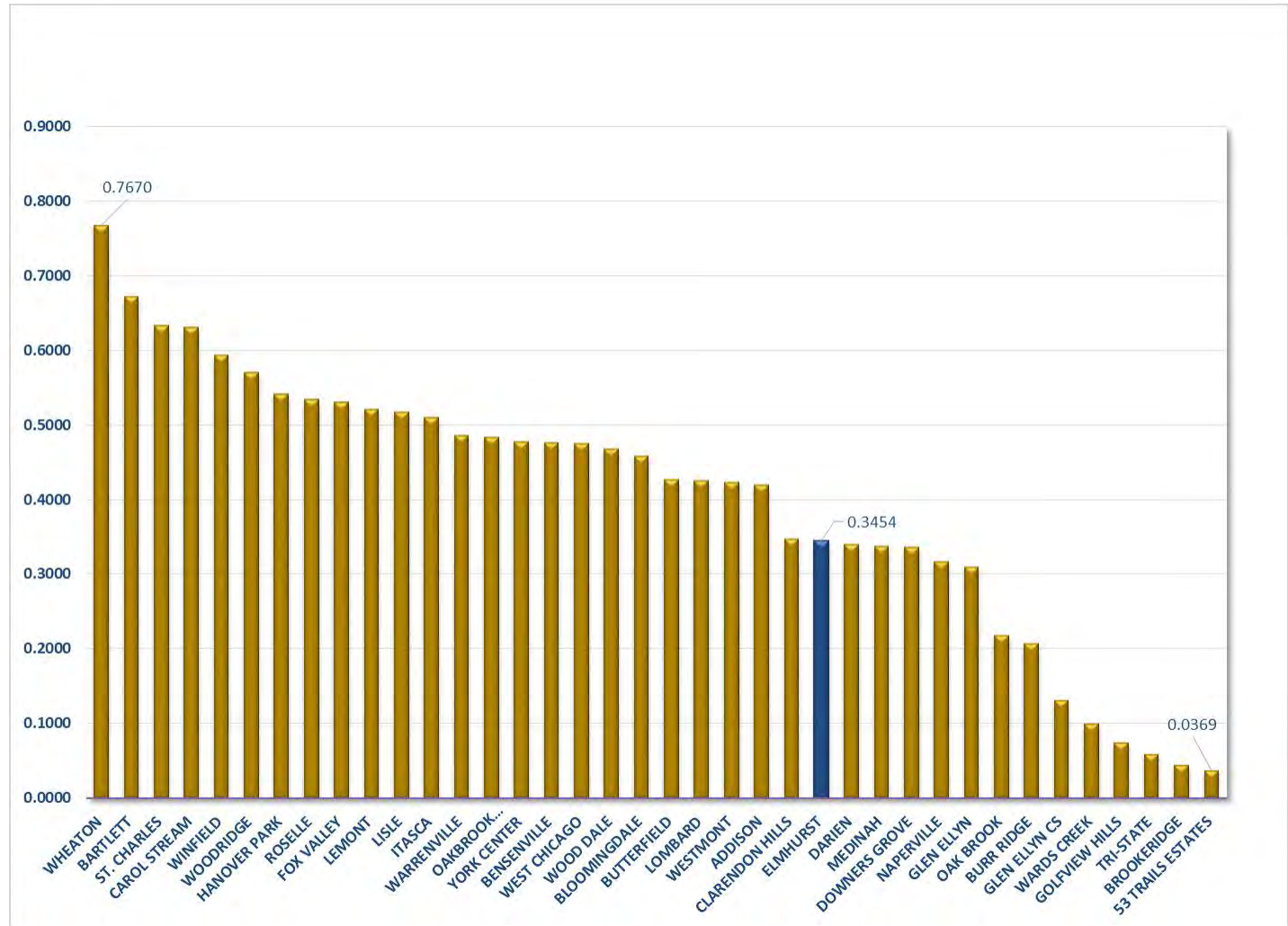
¹York Township is used to illustrate the distribution of property taxes among the major taxing bodies since the majority of District households are located in this Township.

2019 BUDGET: REVENUE ANALYSIS



Park District Comparison of Tax Rates

The graph below illustrates the 2017 tax rates for park districts in DuPage County.



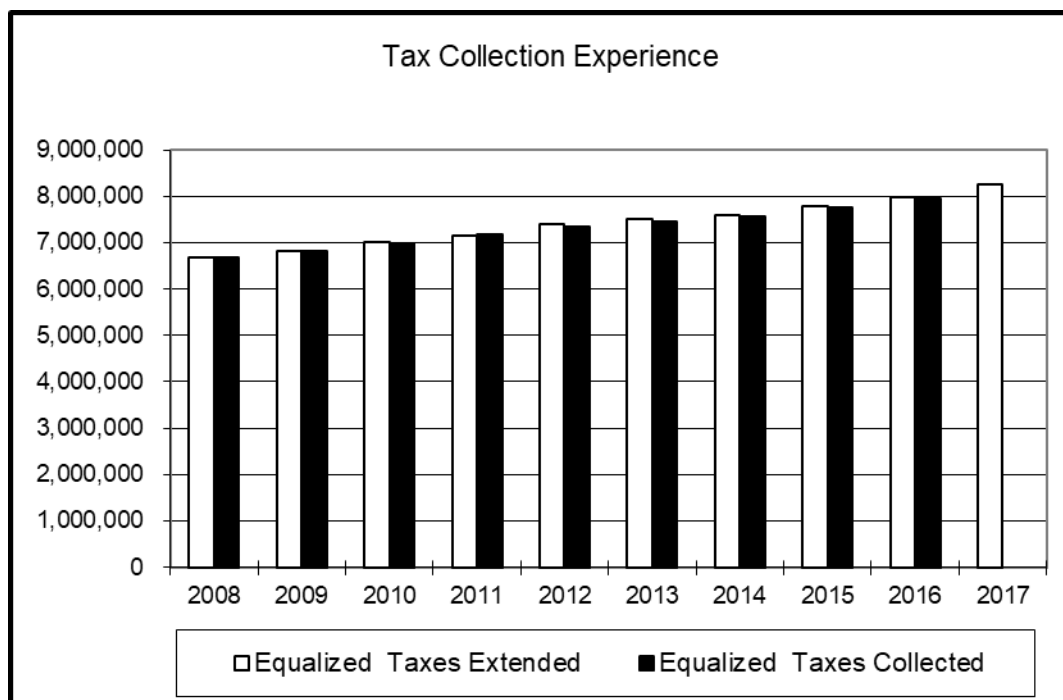
2019 BUDGET: REVENUE ANALYSIS



Collection rate

The 2019 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
2007	6,758,326	13,995	6,744,331	99.79%
2008	6,686,268	18,691	6,667,577	99.72%
2009	6,825,597	16,609	6,808,988	99.76%
2010	7,015,232	30,223	6,985,009	99.57%
2011	7,154,831	(16,858)	7,171,689	100.24%
2012	7,405,810	55,879	7,349,931	99.25%
2013	7,498,728	44,537	7,454,191	99.41%
2014	7,594,227	30,808	7,563,419	99.59%
2015	7,775,473	10,525	7,764,948	99.86%
2016	7,967,015	19,849	7,947,166	99.75%
2017	8,260,384	N/A	N/A	N/A



2019 BUDGET: REVENUE ANALYSIS



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. For their fiscal year 2018, the Illinois Department of Revenue projected a decrease of 2% due to weak domestic profits. As a result, the 2019 Budget includes a 4.7% (\$8,930) decrease from the 2018 Budget. For 2019, proceeds from the Corporate Replacement Tax are budgeted in the General, IMRF, FICA, Liability, and Recreation Funds.

	2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
Corporate Replacement Tax	200,928	172,966	188,930	180,000	(8,930)	-4.7%

The next chart illustrates the amount of corporate replacement tax budgeted in each Fund along with the projected uncollectable amount due to nonpayment. As compared to the 2018 Budget, Corporate Replacement Taxes are decreasing by \$2,755 in the General Fund, \$16,188 in the IMRF Fund, and \$26,487 in the Recreation Fund. Taxes are increasing by \$21,500 in the FICA Fund due to a change in the allocation formula made to ensure that targeted fund balances are met in the FICA fund.

	General Fund	IMRF Fund	FICA Fund	Liability Fund	Recreation Fund	Total
Corporate Replacement Tax	132,210	8,645	21,865	15,255	5,085	183,060
Less Projected Loss	(2,210)	(145)	(365)	(255)	(85)	(3,060)
Grand Total	130,000	8,500	21,500	15,000	5,000	180,000

2019 BUDGET: REVENUE ANALYSIS



DONATIONS, ADVERTISING, SPONSORSHIPS, SCHOLARSHIPS AND PARTNERSHIP AGREEMENTS

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

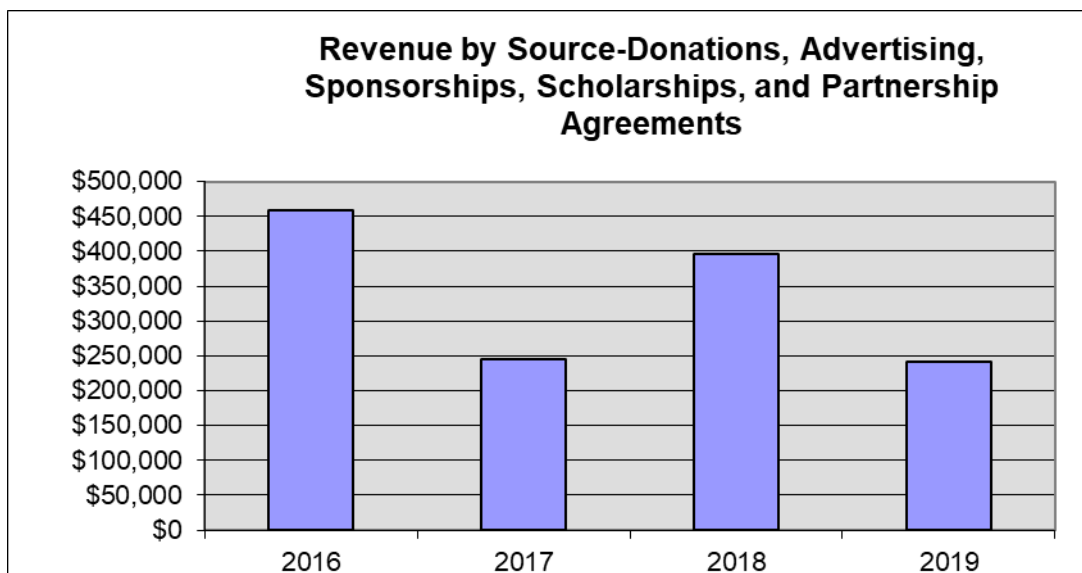
Trends, economic influences, and market conditions.

Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2019 Budget.

1.1%

The 2019 Budget includes Donation, Advertising, Scholarship and Sponsorship revenue totaling \$241,850. Donation revenue of \$179,650 is primarily related to funds received from the City of Elmhurst resubdivision ordinance and the development of a new downtown apartment complex. Advertising revenue is earned from the sale of advertisements in the quarterly program brochure and Wilder Mansion promotional booklet; \$25,500 is proposed in the 2019 Budget. Scholarships include funds raised mainly by the People for Elmhurst Parks Foundation (PEP) for the recreation financial assistance program totaling \$6,000. Sponsorship revenue is earned from the sale of sponsorship support for District special events and is budgeted at \$30,700.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
458,493	245,940	397,150	241,850	(155,300)	-39.1%



In the 2019 Budget, donation, advertising and scholarship revenues are projected to decrease by 39.1% (\$155,300) as compared to the 2018 Budget. The variance is primarily due to increased proceeds in the 2018 Budget of \$233,750 from Elmhurst College in the Capital Improvement Fund for their share of the expenses related to the Berens Park Turf replacement project. In addition in the 2018 Budget, \$55,000 was included for community capital donation for improvements to Safety Town. The Safety Town project was deferred to 2019 and donations lowered to \$16,500. These decreases are partially offset by increased subdivision ordinance donation revenue.

2019 BUDGET: REVENUE ANALYSIS



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 2019 Budget.

1.7%

GRANTS

This revenue source includes grant proceeds in the total amount of \$364,300 budgeted to be received in 2019 in the Capital Improvement and Recreation Funds.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
406,265	-	1,100	364,300	363,200	33018.2%

Budgeted grant revenue includes \$363,200 in the Capital Improvement Fund from the Illinois Transportation Enhancement Project (ITEP) to partially fund the Salt Creek Greenway Trail Connector Project. Additional grant proceeds include \$1,100 in the Recreation Fund for miscellaneous grants that may be received for recreation programming. Actual grant revenue in 2016 was \$406,265 and reflects an OSLAD grant of \$400,000 received for the renovation of Butterfield Park.

2019 BUDGET: REVENUE ANALYSIS



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.

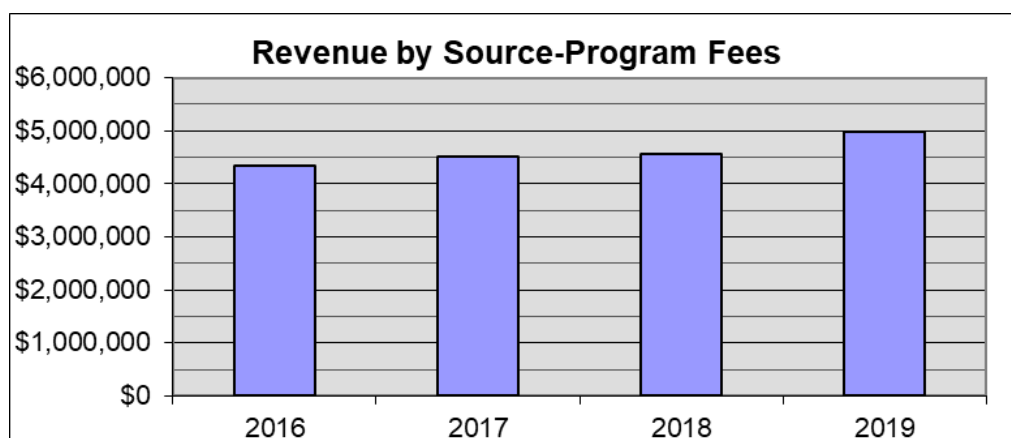
Percent of program fees as compared to total revenues in proposed 2019 Budget.

23.0%

PROGRAM FEES

In the proposed 2019 Budget, overall program fee revenue is projected to increase by 9.2% (\$419,448) as compared to the 2018 Budget based mainly on participation trends, new offerings, and fee increases.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
4,338,913	4,513,891	4,564,779	4,984,227	419,448	9.2%



General Fund: The General Fund does not have program revenue budgeted for 2019. This is a decrease of \$6,000 as the 2018 Budget included new program revenue for a new adult community event at Wilder Mansion.

Recreation Fund: As compared to the 2018 Budget, recreation program fee revenue is increasing by 9.8% (\$308,475) overall based primarily on participation trends, program structure changes and fee increases. Program revenue highlights are listed below:

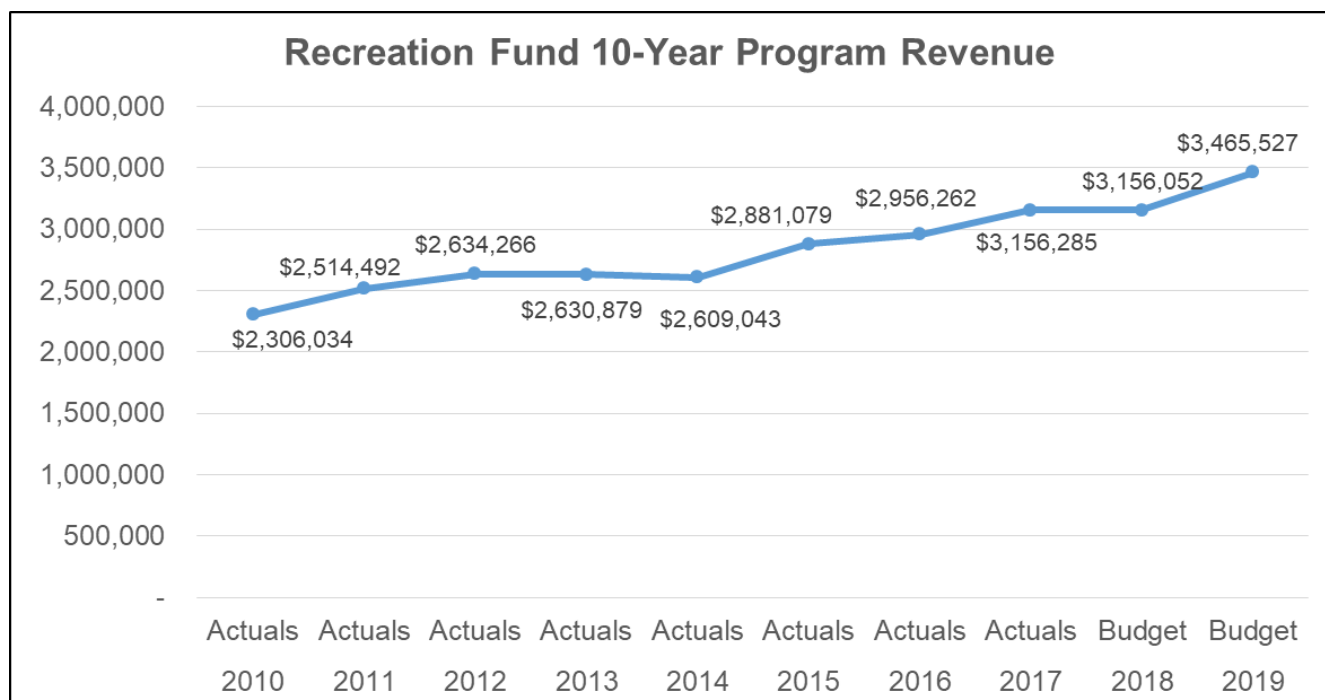
- Rec Station revenue is increasing by 23.4% (\$252,200) related to both a fee increase and projected increased enrollment. For 2019, the average session fee is increasing 9.3% (\$65,325). In addition, enrollment for the afternoon session is expected to increase 40% (\$188,875) as compared to the 2018 Budget. In the 2018 Budget, Rec Station enrollment was projected to decrease as the program eliminated 3- and 4-day enrollment options and included a 5-day option only. However, this option change did not cause a decline in enrollment; therefore, the 2019 Budget includes projected enrollment closer to actual enrollment for 2018.
- Dance program revenue is projected to increase 20% (\$39,989) primarily due to increased enrollment and increased fees for the Dance Company program.
- Gymnastics program revenue is projected to increase 4.0% (\$20,516) overall primarily due to a projected increase in the number of competitive gymnastics team participants and meets, increasing revenue by 8.2% (\$16,629). Recreational gymnastics is projected to increase 1.3% (\$3,887) due primarily to program fee increases averaging approximately 2.0%.

2019 BUDGET: REVENUE ANALYSIS



- Music program revenue is projected to increase 3.3% (\$6,345) primarily due to additional Musical Theater Workshop program offerings combined with a fee increase for the Stage Play program.
- Sports program revenue is decreasing by 1.7% (\$6,340) primarily due to decreased Chicago White Sox and Chicago Bulls contractual program offerings during the school year.
- Youth and Preschool Programs overall are decreasing in revenue by 2.4% (\$7,702) due to a projected reduction in enrollment for Sunbeams and Rainbows and the elimination of Kid's Great Escape program.

The chart below illustrates the ten-year trend in total recreation program fee revenue from 2010 to 2017 and projected revenue for 2018 and 2019. Between 2010 and 2017, actual program fee revenue has increased on an average annual basis of 5.3%. In 2013 and 2014, revenue decreased due mainly to divesting some contractual programs and nature programs based on their long-term sustainability and to focus resources in program areas with long-term growth potential. In 2015, program revenue had increased by 10% compared to 2014 due to increases in enrollment for most programs including gymnastics, dance, music, youth sports and summer camps. In 2016, revenue increased an additional 2.6% and in 2017, revenue increased 6.8% due to increased fees and enrollment in sports programs and summer camps.



Enterprise Services: As compared to the 2018 Budget, program revenue at Courts Plus is increasing by 8.9% (\$114,709) overall. Program revenue highlights are listed below:

- Summer Camp programs are projected to increase by 33.8% (\$59,335) due to a fee increase and a projected increase in enrollment.
- Tennis programs are projected to be 4.3% (\$27,231) higher due to increased program fees.
- Personal Training revenue is projected to increase by 9.7% (\$13,676) due to a projected 10% increase in personal training fees.
- Special Fitness promotional program revenue is projected to increase by \$7,785 due to the addition of a new event the, "Change Your Life Challenge".

2019 BUDGET: REVENUE ANALYSIS



- Kids Plus program revenue is projected to increase by 8.8% (\$5,714) due to new program offerings.
- Adult and Youth fitness programs are projected to increase by 23.6% (\$4,280) as new programs are introduced.
- Racquet stringing services are projected to be 67% (\$1,870) higher due to promotions.

Partially offsetting the increases are the following decreases:

- Industrial Athlete program revenue is projected to decrease 13.1% (\$4,250) due to reduced fees as the program length will be shortened from 5 weeks to 3 weeks.
- Racquetball lessons are projected to be 15.3% (\$1,216) lower due to decreased demand.

Sugar Creek: In the 2019 Budget, Sugar Creek program fee revenue is increasing by 2.1% (\$2,264) overall due to increased driving range instruction.

2019 BUDGET: REVENUE ANALYSIS



RENTALS AND LEASES

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 Sugar Creek clubhouse) and outdoor facilities (e.g. athletic fields, picnic areas, outdoor pools, and formal garden wedding bowl).

Assumptions Used to Develop Projections

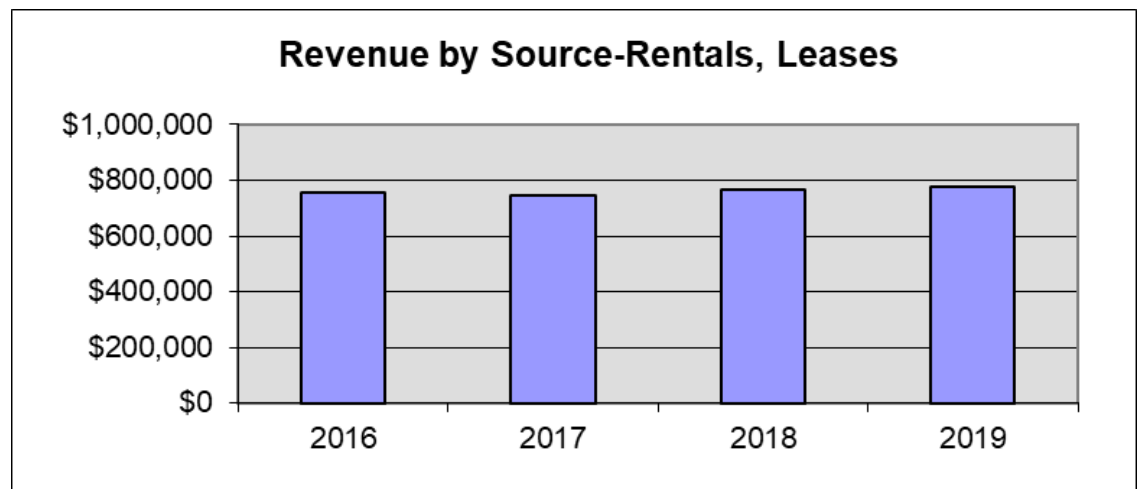
Trends, weather impact, customer desires, facility availability and cost to provide the service.

Percent of rental/lease revenue as compared to total revenues in proposed 2019 Budget.

3.6%

In the 2019 Budget, rental revenue is projected to increase by 0.8% (\$5,778) as compared to the 2018 Budget.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
753,351	747,284	768,674	774,452	5,778	0.8%



Outdoor Park and Park Facility Rentals: Rental revenue is increasing by 24.4% (\$31,013) due to increased athletic field usage fees (\$27,100), increased field lighting usage fees (\$2,700), and increased rates for outdoor picnic rentals (\$1,025).

Recreation Facility Rentals: Rental revenue is decreasing by 25.7% (\$15,127) primarily due to a decrease in projected Berens Hub rentals 29.3% (\$12,455) based on three-year average of revenue. In addition, pool rentals are also projected to decrease 33.8% (\$2,300) to reflect projected declining demand.

Enterprise Services Facility Rentals: Rental revenue is decreasing by 2.6% (\$10,558) primarily due to a decrease in projected court time rental revenue (\$5,130) based on a decline in demand. Facility rental is also decreasing (\$3,535) primarily due to no longer hosting pool rentals in 2019.

Sugar Creek Golf Course Rentals: Rental revenue at Sugar Creek is projected to increase 0.3% (\$450) entirely due to a projected increase in the number of pull cart rentals.

2019 BUDGET: REVENUE ANALYSIS



Definition

Passes, memberships, and daily uses include daily use fees for admission to a District facility (e.g., pools, Courts Plus, Sugar Creek), 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.

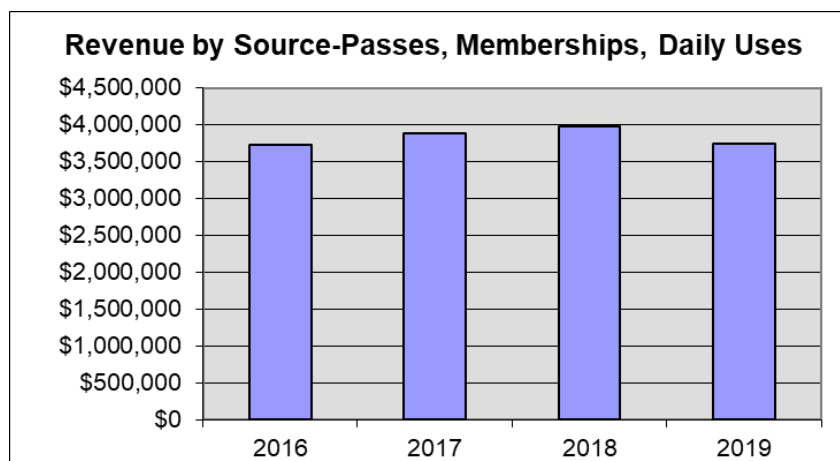
Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2019 Budget.

17.3%

PASSES, MEMBERSHIPS, AND DAILY USES

In the proposed 2019 Budget, this revenue source is decreasing by 5.5% (\$217,704) as compared to the 2018 Budget primarily due to decreased projected Courts Plus membership revenue as new facilities open in the community in 2018/2019.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
3,722,420	3,884,164	3,976,558	3,758,854	(217,704)	-5.5%



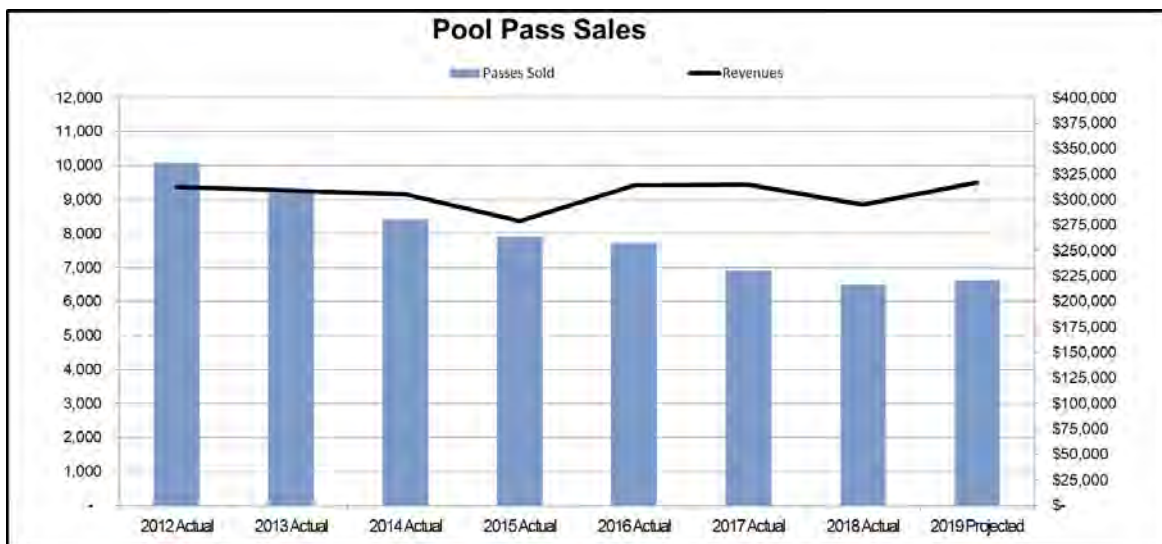
Recreation Facilities: As compared to the 2018 Budget, pool pass, punch cards and daily admission revenue is projected to increase by 1.9% (\$9,671).

The 2019 Budget includes a 2.8% (\$1,843) increase in daily use fees from the Hub at Berens Park from fees charged for batting cages, miniature golf, and the spray-ground.

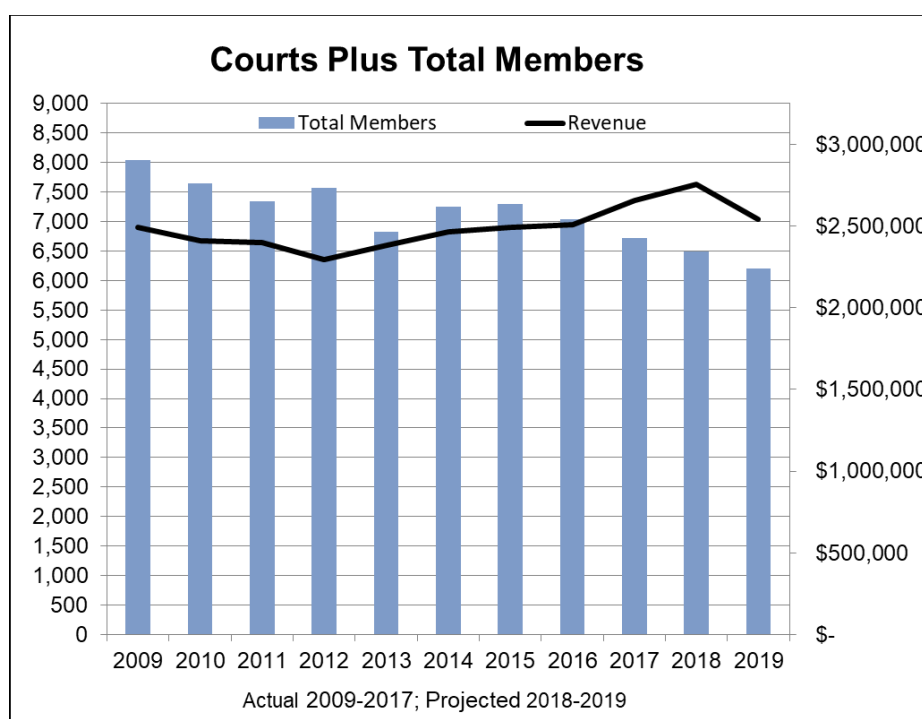
Punch cards have become increasingly popular over the last three summers since they are transferable and reasonably priced. Based on increased sales in 2015 through 2018, a projected increase of 6.0% (\$3,128) has been budgeted in Punch Card revenue. Daily and Group pool admission revenue is projected to increase 3.8% (\$2,650) as the expected number of customers has increased.

Pool pass revenue is expected to increase 0.6% (\$2,050) as the number of passes purchased is expected to decline slightly compared to the 2018 Budget, but the budgeted fee per pass will increase \$2 in 2019 (from \$45 to \$47 for a resident pass). The number of passes sold has declined 35.5% over the last six years (an average decrease of 5.9% per year in 2012 through 2018). The 2019 Budget projects a lower number of pass sales compared to the 2018 Budget, but 2% more passes than the actual number sold in 2018 due to pool facility closures in surrounding areas. The number of non-resident passes sold has increased an average of 17.6% per year since 2012. The chart on the following page illustrates pool pass actual sales and revenue from 2012 to 2018 along with 2019 projected sales and revenue.

2019 BUDGET: REVENUE ANALYSIS



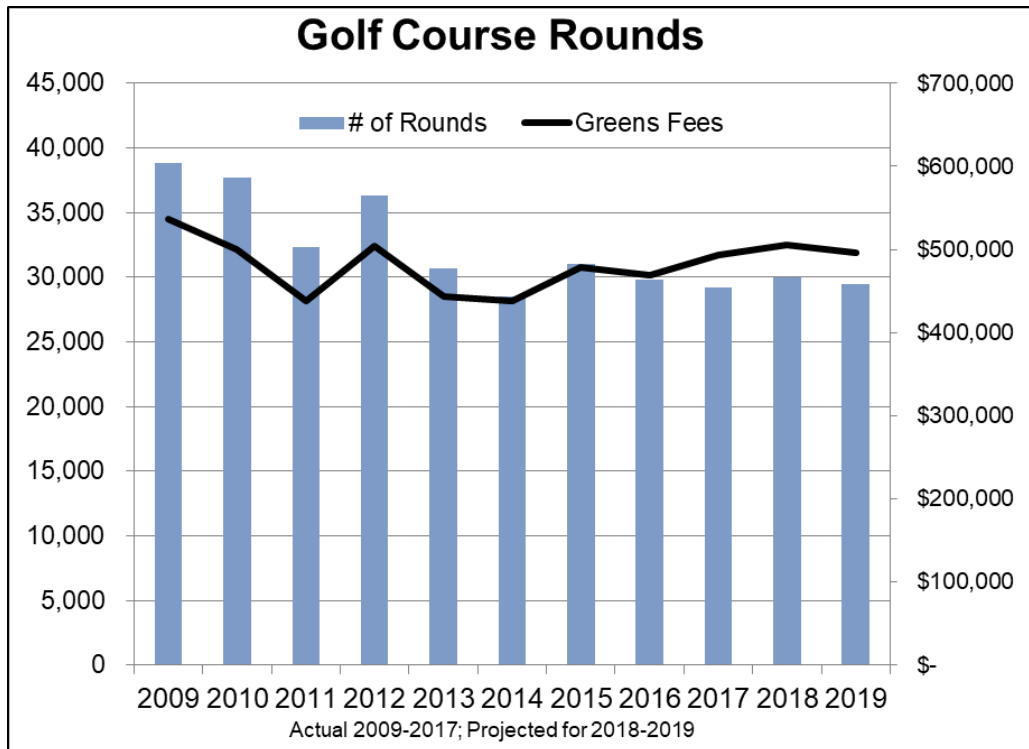
Courts Plus: In the Enterprise Fund, **Passes, Memberships and Daily Use** revenue is decreasing by 7.6% (\$212,996) overall as compared to the 2018 Budget. In 2019, membership revenue from monthly and annual fees are projected to decrease due to anticipated increased competition in the community in 2019. The estimated number of new members is projected to decrease while the number of membership cancellations is projected to increase. District staff will continue to expand marketing/promotions and membership sales strategies to meet membership revenue projections and attempt to combat the competitors. The chart below illustrates the historical trend in the number of Courts Plus total members on December 31 of each year (from 2009 to 2017) and projections (2018 and 2019) along with the amount of membership revenue collected or projected during those years.



2019 BUDGET: REVENUE ANALYSIS



Sugar Creek Golf Course: In the Sugar Creek Golf Course Fund, **Passes, Memberships and Daily Use** revenue is projected to decrease overall by 2.2% (\$14,379). In 2019, daily use fees are projected to decrease 1.9% (\$9,579) as rounds of golf are expected to decrease from the 2018 Budget of 30,000 to 29,500 in 2019. In addition, driving range fees are projected to decrease 4.2% (\$5,000) reflecting a number closer to the three-year average revenue.



2019 BUDGET: REVENUE ANALYSIS



MERCHANDISE SALES

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

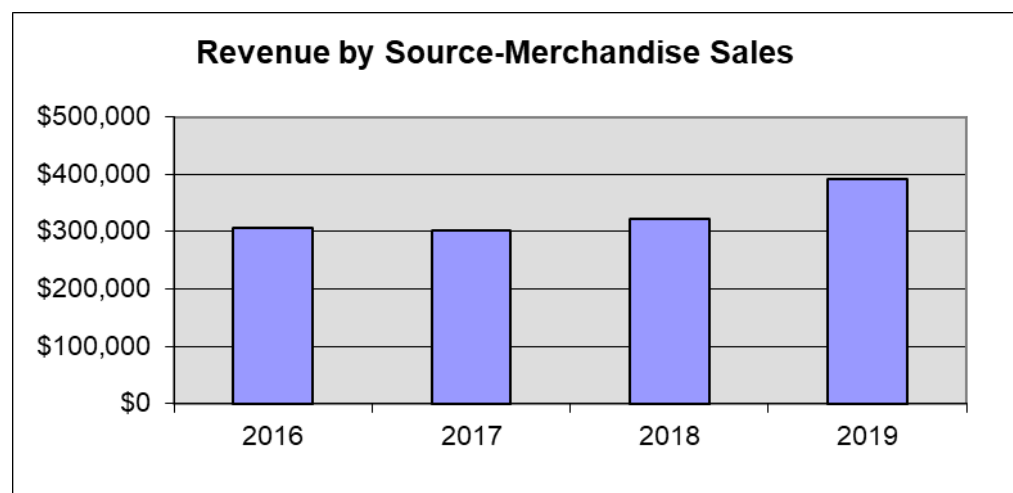
Trends, customer desires, market conditions, and value.

Percent of merchandise sale revenue as compared to total revenues in proposed 2019 Budget.

1.8%

As compared to 2018, net merchandise sales are projected to increase by 22.0% (\$70,663) in 2019 primarily due to the transfer of uniform and costume fees that were previously included in program revenue in prior years.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
307,249	300,953	321,070	391,733	70,663	22.0%



Program Related Merchandise: Merchandise Sales revenue is increasing by 89.5% (\$69,813) to reflect the shift of revenue that in previous years was included in the program fees charged for cultural arts and dance programs. In 2019, \$54,928 is included for performing arts apparel, \$16,636 is included for gymnastics apparel, and \$2,803 is included for music program materials.

Special Event Merchandise Sales: Merchandise Sales revenue is remaining constant at \$10,500 and is for community and special event merchandise and concessions sales revenue (e.g., Old Fashioned Tree Lighting, Park Palooza, etc.).

Park and Facility Concessions and Vending: Concession and vending revenue is decreasing by 4.9% (\$4,554). Staff is projecting a decrease in commissions related to vending sales.

Sugar Creek Golf Course: Merchandise sales revenue is increasing at the golf course by 3.5% (\$4,500) based on a projected increase for liquor sales.

Tree Memorials: Tree memorial and brick paver revenue is decreasing by 4.1% (\$800) based on a three-year average of sales.

2019 BUDGET: REVENUE ANALYSIS



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 of operating expenses.

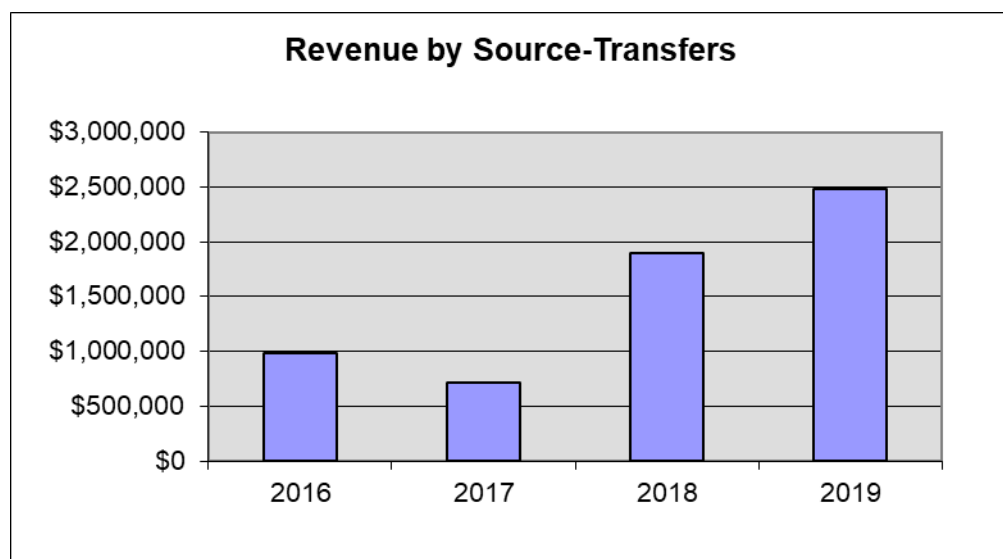
Percent of transfer revenue as compared to total revenues in proposed 2019 Budget.

11.4%

TRANSFERS

The 2019 Budget reflects a proposed increase of transfer revenue of 31% (\$587,415) due primarily to an increase in the transfer of cash and investments for capital project expenses planned for 2019.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
977,654	716,564	1,895,989	2,483,404	587,415	31.0%



An overview of 2019 transfers is on page 83. Transfer revenue includes:

- \$488,596 to the Debt Service Fund from the Capital Improvement Fund (\$234,033), the Sugar Creek Golf Course Fund (\$104,563), the General Fund (\$75,000), and the Recreation Fund (\$75,000) for the payment of debt (including fees).
- \$1,826,700 to the Capital Improvement Fund from the Recreation Fund Cash and Investments (\$1,079,000), General Fund Cash and Investments (\$696,200), and Museum Fund Cash and Investments (\$39,250) for capital projects.
- \$39,200 to the Paving and Lighting Capital Fund from General Fund Cash and Investments for paving projects.
- \$25,000 to the Capital Improvement Fund from the General Fund AFAC revenue for capital projects.
- \$77,540 to the Enterprise Services Fund from the Museum Fund for expenses (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events or Wilder Mansion rentals (e.g., non-profit organizations, and District meetings/trainings).

2019 BUDGET: REVENUE ANALYSIS



- \$26,368 from the Recreation Fund to the General Fund for park and field maintenance expenses from Adult League user fees.
- \$12,250 to the Capital Improvement Fund from the Museum Fund income for Wilder Mansion Improvements.

2019 BUDGET: REVENUE ANALYSIS



BOND AND INSURANCE PROCEEDS, DISPOSAL OF FIXED ASSETS

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

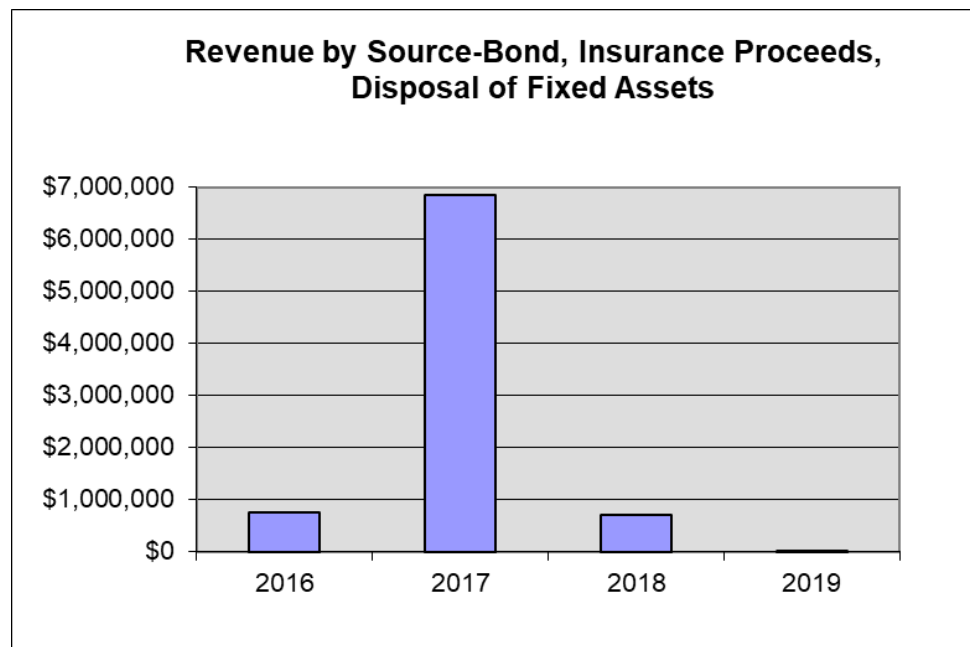
Outstanding debt payments owed, proceeds from insurance settlements and the disposal of fixed assets.

Percent of bond, insurance proceed, and disposal of fixed asset revenue as compared to total revenues in proposed 2019 Budget.

3.3%

This revenue source is decreasing by 98.8% (\$698,958) as compared to the 2018 Budget. At the end of 2017, the District issued debt in the principal amount of \$4,310,000. Of the total issue, \$2,650,000 was primarily used to finance the acquisition and initial site preparation of newly acquired properties. In addition, \$1,660,000 was included in the issue to replace the District's annual rollover bond amounts for fiscal years 2018, 2019, and 2020 and is used for additional capital project spending and for the repayment of outstanding debt. For 2019, \$8,500 is budgeted in the Enterprise Services Fund for miscellaneous revenue.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
741,881	6,844,189	707,458	8,500	(698,958)	-98.8%



2019 BUDGET: REVENUE ANALYSIS



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.

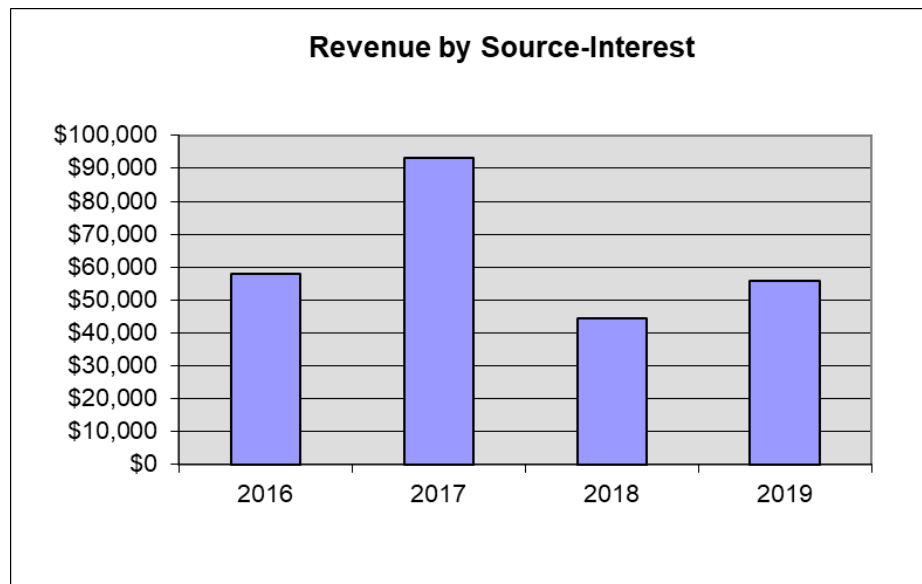
Percent of interest revenue as compared to total revenues in proposed 2019 Budget.

0.3%

INTEREST

Although interest rates are still low as compared to the 20-year national averages, interest rates have increased in the past three years. On January 1, 2016, a three-month treasury bill yielded an interest rate of 0.22% and on November 1, 2017, the rate was 1.18%. As of November 1, 2018, the rate increased to 2.32%. The 2019 Budget includes a 25.8% increase in projected interest revenue as compared to the 2018 Budget. Total projected interest for 2019 is \$56,000, which is \$11,500 higher than in the prior year budget.

2016 Actual	2017 Actual	2018 Budget	2019 Budget	2018 vs. 2019	% Change 18 vs. 19
57,954	93,140	44,500	56,000	11,500	25.8%



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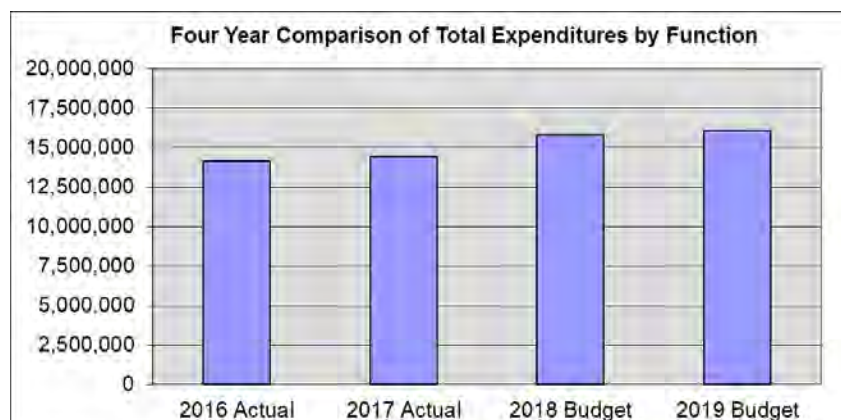
2019 BUDGET: EXPENDITURES BY FUNCTION



The District has nine functional areas that include Administration, Marketing and Communications, Finance and Human Resources, Information Technology, Parks, Facilities, Recreation, Enterprise Services, and Sugar Creek Golf Course. 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 2016 and 2017 actual, 2018 Approved Budget and 2019 Proposed Budget figures by functional area,¹ this section includes functional area missions, responsibilities, 2018 accomplishments and 2019 work plan tactics organized by the Vision 2020: Strategic Plan Objectives, expense highlights, future outlook and performance measures (2018 accomplishments and 2019 work plan sections may include capital projects or revenue that are not reflected in function expenses). The functional areas are Administration, Marketing and Communications, Finance and Human Resources, Information Technology, Parks, Facilities, Recreation, Enterprise Services, and Sugar Creek Golf Course. Transfer, capital and debt expenditures are not presented in this section. The chart below illustrates the total expenditures for all the functions and the difference and percent change between the Approved 2018 and Proposed 2019 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2016 and 2017 Actual, 2018 Budget and 2019 Proposed Budget). The 2019 proposed function budget illustrates a 1.7% (273,006) overall increase in expenditures as compared to the 2018 Approved Budget.

Function	Expenditures by Function ¹				Difference ('18 to '19)	% Change ('18 to '19)
	2016 Actual	2017 Actual	2018 Budget	2019 Budget		
Park Board/Administration ²	589,696	635,556	649,811	656,345	6,534	1.0%
Marketing and Communications	631,357	602,209	678,856	658,965	(19,891)	-2.9%
Finance and Human Resources	1,075,756	1,146,656	1,210,512	1,236,915	26,403	2.2%
Information Technology	463,845	566,172	760,287	833,129	72,842	9.6%
Parks	1,428,148	1,641,338	1,769,889	1,755,838	(14,051)	-0.8%
Facilities	2,382,612	2,227,836	2,629,967	2,709,551	79,584	3.0%
Recreation	3,196,477	3,289,475	3,567,814	3,787,125	219,311	6.1%
Enterprise Services	3,626,905	3,554,022	3,794,783	3,703,083	(91,700)	-2.4%
Sugar Creek Golf Course	759,122	751,514	751,381	745,355	(6,026)	-0.8%
Total	14,153,917	14,414,777	15,813,300	16,086,306	273,006	1.7%



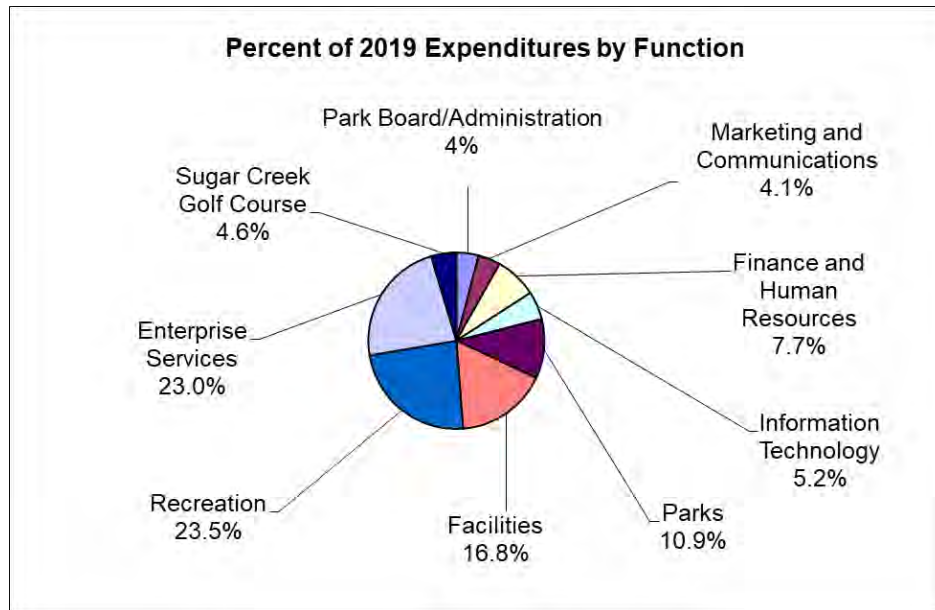
¹Excludes capital, transfers and debt expenses

²Includes 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.

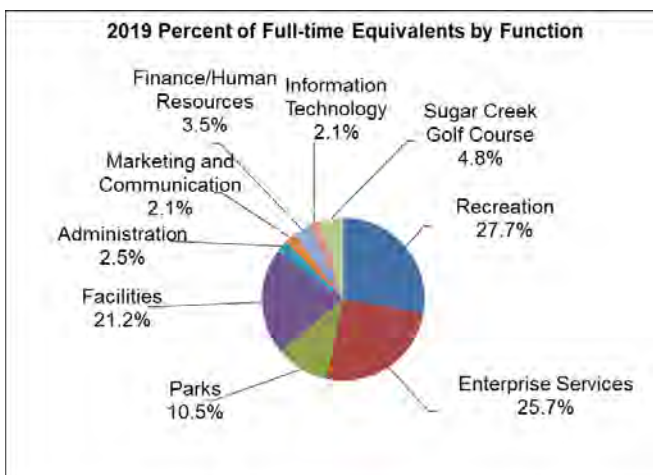
2019 BUDGET: EXPENDITURES BY FUNCTION



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 2018 and proposed for 2019 (increase of 0.6 overall in 2019). This increase is due to two additional part-time over-30 hour positions, one additional part-time Aquatics Coordinator and additional part-time custodial labor in the Facilities Department, increased seasonal Parks Operations staff, and a seasonal Finance and Human Resources Intern. Partially offsetting this increase is a reduction of part-time personal training labor in the Enterprise Services Department and reduced seasonal labor at Sugar Creek Golf Course.



Budgeted Full-time Equivalents	2018	2019
Administration	5.3	5.2
Marketing and Communication	4.4	4.4
Finance/Human Resources	7.0	7.2
Information Technology	4.3	4.3
Parks	21.2	21.9
Facilities	41.0	44.0
Recreation	57.0	57.7
Enterprise Services	57.0	53.4
Sugar Creek Golf Course	10.2	9.9
Total	207.4	208.0

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

2019 BUDGET: EXPENDITURES BY FUNCTION



	Position Inventory by Function Full-time Equivalents (FTE) ³				INCREASE (DECREASE) FY '18 to FY '19	PERCENT OF TOTAL
	2016	2017	2018	2019		
	Actual	Actual	Budget	Budget		
Administration	4.1	4.5	5.3	5.2	(0.1)	3%
Marketing and Communication	4.3	4.0	4.4	4.4	0.0	2%
Finance/Human Resources	7.0	7.0	7.0	7.2	0.2	3%
Information Technology	3.0	4.3	4.3	4.3	0.0	2%
Parks	20.2	21.0	21.2	21.9	0.7	11%
Facilities	40.7	40.5	41.0	44.0	3.0	21%
Recreation	50.9	52.0	57.0	57.7	0.7	28%
Enterprise Services	60.0	57.4	57.0	53.4	(3.6)	26%
Sugar Creek Golf Course	10.3	10.3	10.2	9.9	(0.3)	5%
TOTAL FULL TIME EQUIVALENT	200.5	201.0	207.4	208.0	0.6	100%

³FTE's are a calculation of the number of full-time equivalent 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

5.2

ADMINISTRATION

Description

The Administration function facilitates 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, provides staff support for the Board of Park Commissioners, oversees the budget and capital planning processes, maintains legal documents and contracts, acts as the District's legal, legislative, intergovernmental liaison, and election official, and oversees the day-to-day operations of the District.

2018 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Conducted site feasibility study and community outreach, and developed site master plan for new dog park.

Meet Community Needs for New and Existing Indoor Recreation Space

- Completed evaluation of preschool business model to determine future facility needs to ensure the program is sustainable long term.
- Began programmatic planning for small recreation, Wagner Community Center (expansion), 135 Palmer Drive, 225 Prospect, and Lizzadro Museum buildings to determine the best optimization of the District's existing indoor recreation facility space for maximizing District resources, meeting current and future programming needs and addressing Vision 2020 priorities.
- Continued discussions with potential partners regarding future cooperative opportunities for a new senior center.
- Continued indoor sports facility planning, including inventorying potential sites, continuing discussions with potential partners and analyzing planning reports and community feedback.
- Hired Dewberry Architects to conduct facility site audit of Lizzadro Museum building after Lizzadro Museum officials announced vacating Wilder Park site in 2019.

Exceptional and Consistent Guest Experience

- Identified issues resulting in unacceptable performance of registration software system; developed and began implementing short and long-term approaches to address issues; garnered community feedback; began process to solicit new vendor (in conjunction with the Marketing and Communication, Finance and Human Resources, Information Technology, Recreation, and Enterprise Services Departments).
- Created an Information Technology (IT) ad hoc Board committee to present and discuss solutions to registration software issues.

Sustainable Revenue Strategies and Funding Options

- Spoke with referendum planning firms to gain insight on the best timing of, the recommended phases for, and the next steps the District should consider before undertaking a referendum campaign, including continuing to engage and educate the community on Vision 2020 projects.
- With Public Communications, Incorporated (PCI), developed the Vision 2020 Community Engagement Plan and implemented the first phase, which included a video, website, and brochure.

Strengthen Organizational Culture

- Continued to improve the reporting and analysis of District performance, including trend analysis and use of District software (e.g., data mining).
- With Information Technology Department staff, began gathering feedback from staff regarding data tracking, analysis, and presentation needs and researching dashboard software options.
- With the Finance and Human Resources Department, implemented the 2017 Compensation Study recommendations, including new full-time wage scale and part-time hourly rates and updated job titles to reflect either a better description of the job being performed or to be consistent with trends in the organization and marketplace.
- With the Finance and Human Resources Department and an Elmhurst College graduate student, developed a District-wide training plan, which reflects feedback from full-time, part-time and seasonal staff.
- With the Finance and Human Resources Department, implemented increased benefits to all part-time staff such as enhanced leave benefits and expanded eligibility for recreation programs, pool pass benefits, and Courts Plus individual benefits.
- Reinforced through staff training, employees' impact on and contribution towards the District successfully living the Mission and Values and achieving the Vision.
- Formed the Vision 2020 Team, which created behaviors to define how to live the District's organizational values (utilizing employee feedback) and a values-based recognition program to reward staff for exhibiting these behaviors to develop ways to strengthen the District's organizational/work culture.
- Distributed the Vision 2020 Organizational Culture Survey to all employees to assess the impact of changes to the organizational culture and implementation of Plan priorities.

Other

- Completed the IAPD/IPRA Distinguished Agency (DA) re-accreditation process, including compiling the documentation to present to the District's mentor and the evaluation team to illustrate compliance with DA standards and undergoing the evaluation with the DA evaluation team.

- Utilized new cloud-based project management software to compile documentation and track tasks for completing the IAPD/IPRA Distinguished Agency (DA) re-accreditation process.
- Underwent a comprehensive review of the Board Policy Manual with the Board Policy Committee.
- Completed the comprehensive review and update of the District's Administrative Policy Manual.
- Hired and trained the first Strategy and Planning Specialist.
- Created a new format for the Vision 2020 Progress Report to improve the presentation and analysis of the Vision 2020 Strategic Work Plan implementation and the achievement of District strategy (mission, vision, values and strategic themes).
- Launched the use of a cloud-based board document management solution for Park Board meeting packets thus successfully reducing paper and printing costs by \$2,000 a year.
- Prepared candidate packets for the April 2019 Consolidated Election for two Park Board Commissioner seats.

2019 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Begin determining funding alternates for dog park development.
- Develop and present to the Board a targeted land acquisition plan with estimated costs, lot sizes, and locations, etc., based on Vision 2020 priorities.
- Conduct park and facility assessments to assess impact of Vision 2020 implementation and determine future capital planning priorities.

Meet Community Needs for New and Existing Indoor Recreation Space

- Complete and the Board approve an indoor recreation facility space plan, including proposed costs.
- Create and the Board approve a financial and program plan for a new senior center, which reflects community engagement.
- Develop and the Board approve a financial and program plan for an indoor sports facility, which reflects community engagement.

Exceptional and Consistent Guest Experience

- Address customer service staffing needs as identified in new customer service model.
- Review Registration software systems for efficiency and cost recovery that will meet the current and future needs of the community and the Park District (in conjunction with the Marketing and Communication, Finance and Human Resources, Information Technology, Recreation, and Enterprise Services Departments).

Sustainable Revenue Strategies and Funding Options

- Work with Marketing & Communications Department to continue to educate the community and seek their feedback on Vision 2020 project priorities along with identifying advocates for these projects.

2019 BUDGET: EXPENDITURES BY FUNCTION



- Finalize cost estimates (e.g., construction, current and future operations, etc.) and timelines for implementing Vision 2020 project priorities.
- Finalize funding strategy (e.g., referendum, partnerships, grants, etc.) for implementing Vision 2020 project priorities.

Strengthen Organizational Culture

- With Human Resources, implement the District-wide training plan.
- Provide staff training on the District's organizational values to provide a shared understanding and communication of how to guide actions, decisions, behaviors, etc., to create a values-based culture.
- Implement a values based employee recognition program.
- Implement/expand methods to improve staff communication and increase staff engagement District-wide and between employee groups, including creating a part-time advisory council.
- With the Finance and Human Resources Department, continue to evaluate and expand benefits offered to part-time staff.
- With the Information Technology Department and based on feedback from staff, select dashboard software after determining the best fit software options.
- Continue to improve the reporting and analysis of District performance, including trend analysis.

Other

- Facilitate workshops to engage staff in utilizing the data collected to address Vision 2020 priorities and recommendations and for other District and Department planning (e.g., budget, capital, training, etc.).
- Act as an election official and conduct the 2019 Commissioner consolidated election process in DuPage and Cook Counties.
- Update Park Board Commissioner Orientation Manual and orient new Commissioner to the District and Board.
- Develop transgender participation facility use policy and provide staff training on policy.

2019 Budget Highlights

Overall: The Administration Function budget is increasing by 1.0% as compared to the 2018 Budget (\$6,534) mainly due to a decrease in **Wages** of 0.7% (\$2,594) offset by an increase in **Contractual Services** of 3.4% (\$9,128).

Wages overall are decreasing primarily due to the elimination of a seasonal intern position (\$5,400). This is partially offset by budgeted merit increases for both full- and part-time employees (\$2,806).

Contractual Services is increasing by \$9,128 (3.4%) mainly due to the following reasons:

- Training and recognition initiatives to foster a values-based organizational culture (\$4,500 overall in Continuing Education and Employee Relations), including training to provide a shared understanding of how to live and communicate the District's values and communications and incentives for implementing a values-based recognition program.

2019 BUDGET: EXPENDITURES BY FUNCTION



- Tuition reimbursement (\$1,000) for a portion of the Strategy and Planning Specialist's online Master of Public Affairs (MPA) degree coursework.
- Medical insurance (\$12,197) for a part-time employee who now works over 30 hours per week thus became eligible for health insurance coverage in accordance with the Patient Protection and Affordable Care Act (PPACA).

Future Outlook

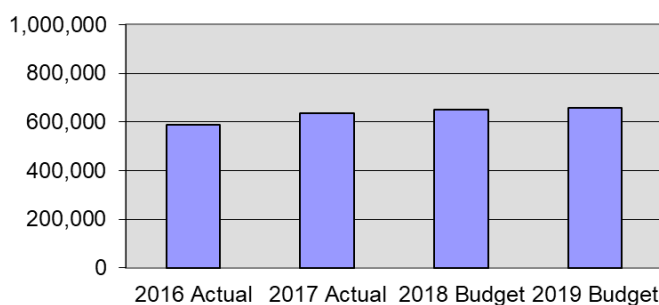
The **Future Outlook** of the Administration Function is driven by the implementation and monitoring of the Vision 2020 Plan, which updated the District's Strategic and Comprehensive Plans. The Vision 2020 Plan drives the District's strategic priorities from 2018-20 and capital priorities from 2018-22. In 2019 and future years, staff will be focused on executing the Vision 2020 Strategic Work Plan, which addresses the key findings and high priority strategies identified during the planning process. In 2019, the Work Plan includes tactics for finalizing plans and developing funding alternatives for the Vision 2020 projects that cannot be addressed with the current resources available. Driven by community feedback, the Board and staff will focus on determining the most effective alternatives for making the Vision 2020 Plan a reality in 2020 and beyond.

Administrative staff continues to facilitate the strengthening of the District's organizational/work culture to ensure successful implementation of the District's long-term strategy and continued recruitment and retention of employees. Staff will also continue to improve the tracking, analysis, and reporting of District performance to monitor implementation of the Vision 2020 Plan (assessing if targeted goals are being met) and make adjustments to District work plans to improve outcomes.

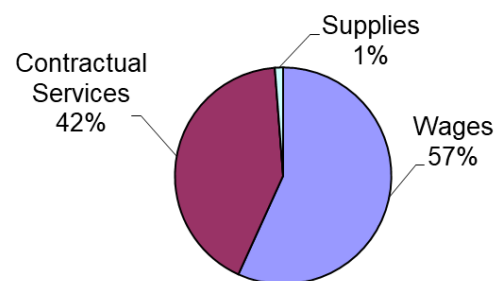
Expenditures by Object: Park Board/Administration

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	% Change ('18 to '19)
Wages	306,079	315,509	375,313	372,719	(2,594)	-0.7%
Contractual Services	275,294	311,716	266,498	275,626	9,128	3.4%
Supplies	8,323	8,331	8,000	8,000	-	0.0%
Total	589,696	635,556	649,811	656,345	6,534	1.0%

Park Board/Administration Expenditures



**Park Board/Administration
Percent of Expenditures by
Object ⁵**



2019 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Administration				
	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	% Change ('18 to '19)
% of Vision 2020 Plan Tactics In Progress ⁴	0%	31%	15%	-16%	-52%
% of Vision 2020 Plan Tactics Accomplished ⁴	79%	56%	85%	29%	51.8%
% of Vision 2020 Plan Tactics Deferred ⁴	21%	13%	0%	-13%	-100.0%

⁴ 2017 Actual based on 2013-17 Strategic Plan Progress Report (29 Initiatives), 2018 Projected Actual based on 2018 Vision 2020 Plan Progress Report (16 Tactics total) and 2019 Projected based on 2019 Strategic Work Plan (26 Tactics Total). In Progress category does not include accomplished initiatives.

MARKETING AND COMMUNICATIONS

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

4.4

Description

The Marketing and Communications Department develops marketing plans, creative ideas, and promotional execution for the District's facilities, events, programs, and fundraising efforts that achieve District strategic goals and objectives related to memberships, participation, and customer involvement and provides strategic guidance in marketing areas, including pricing, promotion and event development.

The Department manages all District community events and community outreach efforts enhancing customer experiences with the District, develops and grows community relationships, improving public relations and publicity for the District and recruits, manages, and reports on District volunteer efforts and provides a resource for the People for Elmhurst Parks (PEP) Foundation.

The Department also develops and manages content, photos, news stories and promotions on all social media sites and District websites and writes, edits, and proofs District communications, including program guide, annual report, and customer communications. In addition, the Department develops and manages content and distribution for District communication vehicles, including customer newsletter, employee newsletter, The Abbey Newsletter, District 205 Fun Times, and District press releases. Finally, the Department builds revenues through event and program sponsorships and program guide advertising.

2018 Accomplishments

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Conducted special events survey to gauge satisfaction in current events, determined areas of improvement and developed ideas for new events including improvements to the Egg Hunt and Park Palooza. Based on survey feedback, rolled out three "Pop Up Parties in the Park" at various District parks.

Exceptional and Consistent Guest Experience

- Established a customer service committee consisting of representatives from each department. Conducted customer surveys and research in an effort to establish District benchmarks and identify areas of focus and developed and rolled out new customer service standards encouraging staff to "Bring Our 'A' Game."
- Launched a new website for Wilder Mansion in an effort to showcase its uniqueness and continue to attract brides in a very competitive market.
- Based on community input, developed and implemented a communication plan to educate residents about upcoming changes to winter registration.

Sustainable Revenue Strategies and Funding Options

- Rolled out a new logo and website for Courts Plus in an effort to stay relevant and current in today's competitive fitness industry.
- Launched a three-month digital campaign for Courts Plus due to increased competition that has surpassed 250,000 impressions in the first half of the campaign.
- Offered several promotional campaigns for Courts Plus throughout the year, including a "no joining fee" special in January and an "Earn Your Money Back" promotion in August to sustain revenues throughout the year as new fitness centers are expected to open in the area.
- Implemented Courts Plus Perks with more than 40 local partners offering discounts for members.
- Began developing a sponsorship program for Safety Town to be rolled out in 2019 as the facility is renovated. Key businesses will be targeted to sponsor Safety Town structures.

Strengthen Organizational Culture

- Continued to engage with staff at all levels via a monthly e-newsletter which was printed and posted at all time clock locations throughout the District as well in an effort to reach more employees.

2019 Work Plan

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Offer a new adult event at Wilder Mansion, which features games and activities geared toward adults as well as food trucks and beverages provided by an outside vendor.
- Work with the Recreation Department to promote the partnerships with College of DuPage and Elmhurst Public Library.
- Improve the adult offerings section of the brochure in an effort to showcase the variety of programs and services available to adults in the community.
- Expand the Pop Up Parties in the Park by offering four events in 2019 and partnering with Courts Plus to offer a fitness component as well as the Elmhurst Police Department and Fire Department to offer safety components to the events.

Exceptional and Consistent Guest Experience

- Continue community engagement to address Vision 2020 plan.
- Implement staff training at all levels, add customer service performance measures to staff evaluations, develop an onboarding process for new staff, and add targeted questions to hiring questions in an effort to hire for cultural fit.
- Work with leadership team and Human Resources to address staffing needs to ensure exceptional customer experiences.
- Implement the District-wide customer survey schedule to ensure consistent and satisfactory guest experiences at programs, facilities and events.

Sustainable Revenue Strategies and Funding Options

- Sell sponsorships to offset the cost of improvements and renovations at Safety Town.
- Work with the Director of Parks to expand the athletic field banner program to include turf field fencing at Berens Park.
- Expand the current sponsorship and advertising program by updating sales materials and securing new businesses.

Strengthen Organizational Culture

- Working with Administration, use results of organizational culture survey to determine the best communication approach for seasonal, part- and full-time staff.

2019 Budget Highlights

As compared to the 2018 Budget, the Marketing and Communications function budget is decreasing by 2.9% (\$19,891). **Wages** are decreasing by 5.5% (\$14,700) as compared to the 2018 Budget primarily due to full-time staff turnover.

Contractual Services are decreasing slightly by 0.5% (\$1,806) overall as compared to the 2018 Budget. This is in part due to:

- Decreased IMRF expenses (\$7,644) due to employee turnover and a reduced employer contribution rate;
- Public relations expenses (\$7,400) as 2018 included one-time Courts Plus promotions;
- Decreased postage (\$7,000), printing (\$3,675), and advertising (\$2,545) due to an increase in digital marketing for 2019.

These decreases are mostly offset by increased expenses for continuing education (\$12,000) due to development of a customized customer service training program, increased health care (\$10,592) due to employee turnover, coverage elections, and brochure expenses (\$3,700) due to an expected increase in production costs.

Supplies are decreasing by 17.3% (\$3,385) due to decreased office supplies (\$1,900) and supplies for Santa's Workshop (\$1,485) as the expenses were transferred to the Enterprise Services function budget.

2019 BUDGET: EXPENDITURES BY FUNCTION



Future Outlook

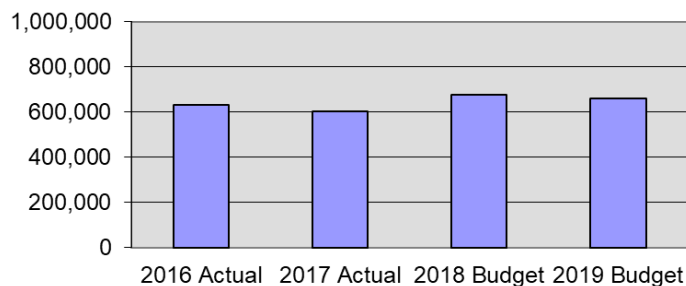
The **Future Outlook** of the Marketing and Communications function involves continued movement into electronic media such as digital advertising, video and social media. Additional funds will also be used to improve and expand current community events and offer a new adult event indicated as a desire in the Vision 2020 feedback by residents.

The competitive market for Courts Plus memberships will increase with the opening of new fitness centers in 2018-19. The District will continue to be both effective and efficient with marketing expenditures to attract and retain new members. Staff hopes to keep up the momentum of the new logo and website to keep Courts Plus front and center in the community by participating in and sponsoring a number of internal and external events.

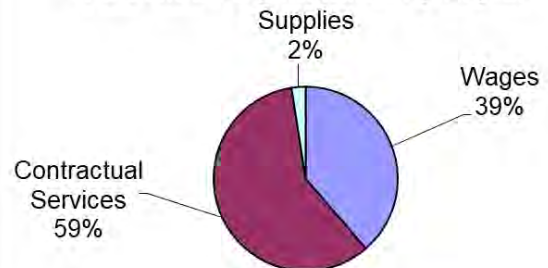
Expenditures by Object: Marketing and Communications

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	% Change ('18 to '19)
Wages	268,091	252,911	269,485	254,785	(14,700)	-5.5%
Contractual Services	350,877	336,775	389,786	387,980	(1,806)	-0.5%
Supplies	12,389	12,523	19,585	16,200	(3,385)	-17.3%
Total	631,357	602,209	678,856	658,965	(19,891)	-2.9%

Marketing and Communications Expenditures



Marketing and Communications Percent of Expenditures by Object



Performance Measures: Marketing and Communications

Performance Measure	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	% Change ('18 to '19)
Volunteer Hours	970	1,380	1,407	27	2.0%
Facebook Following-Likes	5,469	6,200	6,800	600	9.7%

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

7.2

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 (HR): To plan, develop, manage and maintain human resources (compensation, benefits administration, employee relations, training) and safety functions (risk management, safety claims) for the District.

2018 Accomplishments

Vision 2020 Strategic Themes

Sustainable Revenue Strategies and Funding Options

- Evaluated program indirect costs and updated allocation percentages used in assigning indirect costs to programs and services for accuracy and to report on program cost recovery to the targeted goals.

Strengthen Organizational Culture

- With the Administration Department, implemented the 2017 Compensation Study recommendations, including new full-time wage scale and part-time hourly rates and updated job titles to reflect either a better description of the job being performed or to be consistent with trends in the organization and marketplace.
- With the Administration Department and an Elmhurst College graduate student, developed a District-wide training plan, which reflects feedback from full-time, part-time and seasonal staff.
- With the Administration Department, implemented increased benefits to all part-time staff such as enhanced leave benefits and expanded eligibility for recreation programs, pool pass benefits, and Courts Plus individual benefits.
- Implemented a 10-week Wellness Challenge as a way to keep employees engaged while trying to live a healthy lifestyle to achieve wellness incentive metrics.
- Improved internship program and seasonal recruiting efforts to maximize staff hiring.

Other

- Implemented BS&A, a new financial reporting and payroll software system which incorporates electronic purchasing, budgeting, accounts payable, payroll, and ledger reporting into one automated system and trained staff on the new system.

2019 BUDGET: EXPENDITURES BY FUNCTION



- Implemented Timeclock Plus, a new time and attendance system that provides new functionality allowing all full- and part-time employees the ability to track hours worked. The new attendance software was set up to integrate with new payroll software. All full-time staff received formal training on use of the new system.
- Implemented new Human Resource management software from BS&A which will improve tracking of employee training and certification, and management of sensitive employee information.
- Improved Time and Attendance policies, including auditing each Department to ensure that the timekeeping approval and record keeping process meets Federal and State guidelines.
- Reviewed and revised the Employee Policy Manual, Safety Manual and Emergency Operations Plan as well as performance management procedures within the Supervisor's Procedure Manual.
- Implemented items on the Emergency Operations Action Plan including updating building inspection forms, conducting emergency drills and promoting the See Something Say Something campaign.
- Began a new relationship with Edward-Elmhurst Health to provide CPR/AED training which allows on-line registration.
- Continued to monitor PPACA and Illinois public policy, including minimum wage legislation, to assess their effect on the District.
- Reviewed Payment Card Industry (PCI) compliance guidelines in conjunction with the District's registration policies and procedures and provide additional staff training opportunities on PCI compliance.

2019 Work Plan

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- In conjunction with Marketing & Communications and Administration Departments, address staffing needs to provide exceptional customer service.
- In conjunction with Information Technology, Recreation, and Enterprise Services, improve online access to rental and membership registration options.

Sustainable Revenue Strategies and Funding Options

- Continue to analyze program indirect costs, improve reporting using the new BS&A financial software, and monitor allocation percentages used in assigning indirect costs to programs and services for accuracy and to report on program cost recovery to the targeted goals.
- Utilizing new financial software, refine budget goals for future sustainability.

Strengthen Organizational Culture

- With Administration, establish and implement District-wide training plan for all levels of staff.
- Continue to explore ways to expand benefits offered to part-time employees.
- Continue to develop and improve methods to retain employees.
- Continue to expand recruiting efforts to maximize staff hiring.

Other

- Review and update financial policies to reflect operational changes resulting from implementing the new financial and payroll software.
- Implement new Human Resource management software which will improve tracking of employee training, certification, and management of critical employee information.
- Continue to improve Time and Attendance policies, including auditing each Department to ensure that the timekeeping approval and record keeping process meets Federal and State guidelines.
- Develop new employee on-boarding strategies and procedures.
- Continue to monitor PPACA and Illinois public policy, including minimum wage legislation to assess their effect on the District.

2019 Budget Highlights

The Finance and Human Resources function budget is increasing by 2.2% (\$26,403) as compared to the 2018 Budget due primarily to increases in **Wages** by 4.2% (\$19,438) and **Contractual Services** by 0.9% (\$6,915).

Wages are increasing by 4.2% (\$19,438) partially due to the addition of \$4,000 for a summer intern. The additional variance is primarily related to budgeted merit increases (\$15,438) as compared to the 2018 Budget.

Contractual Services are increasing 0.9% (\$6,915) due to increased health insurance expenses (\$4,425) related to employee insurance elections, business insurance (\$4,317) due to an expected increase in PDRMA insurance contributions, employee relations expenses (\$3,000) due to increased employee training and recognition, and increased tuition reimbursement (\$2,000). The increase is partially offset by decreased IMRF expenses (\$9,799) due to a reduced employer contribution rate.

Supplies expenses are increasing 0.4% (\$50) as the 2019 Budget includes additional office equipment (\$500) to assist with integrating with the new financial software. This is partially offset by decreased office supplies (\$450) as many of the paper forms ordered for use by the old finance software will no longer be needed.

Future Outlook

The **Future Outlook** of the Finance and Human Resources (HR) function is to improve and develop tools for departments to use in managing and improving operational efficiency and training, recruitment, and benefits. Included in the work plan is the continued development of cost recovery procedures, implementing new financial policies, and improving time and attendance procedures. Finance and HR staff will continue to monitor the implications of the Federal Patient Protection and Affordable Care Act (PPACA) and Illinois legislative policies and their potential financial impact on the District.

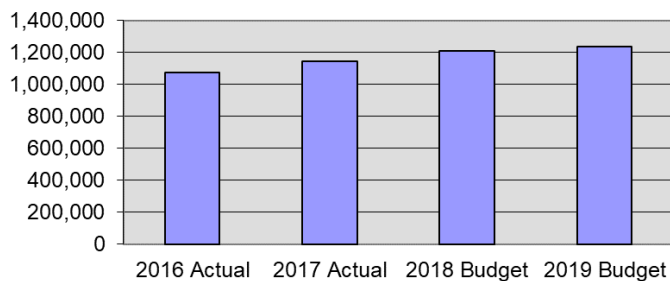
2019 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Finance and Human Resources

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	% Change ('18 to '19)
Wages	418,117	452,915	465,980	485,418	19,438	4.2%
Contractual Services	650,412	682,064	731,832	738,747	6,915	0.9%
Repairs	0	0	0	0	-	0.0%
Supplies	7,228	11,677	12,700	12,750	50	0.4%
Total	1,075,756	1,146,656	1,210,512	1,236,915	26,403	2.2%

Finance and Human Resources Expenditures



Finance and Human Resources Percent of Expenditures by Object



Performance Measures: Finance and Human Resources

Performance Measure	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	% Change ('18 to '19)
Percentage of Employees Receiving HR and Safety Training within 30 Days of Hire/Rehire	89%	93%	95%	2%	2.2%
Percentage of Full-time Employees Qualifying for Wellness Premium Incentive Program	95%	90%	95%	5%	5.6%

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

4.3

INFORMATION TECHNOLOGY (IT)

Description

The Information Technology (IT) function purchases, supports and maintains the District's hardware devices, software applications, wide area network (WAN) connections, local area networks (LAN), telecommunication systems and security camera systems.

2018 Accomplishments

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- Moved on-premise RecTrac registration system to hosted RecTrac registration system in the cloud.
- Created quick links on the WebTrac website to include "FAQ tab" and "How to Register" per community customer service survey.
- Redesigned and launched a new Courts Plus website.
- Redesigned and launched a new Wilder Mansion website.
- Deployed 75 new desktops for staff allowing for quicker processing of internet pages, file retrieval and printing.
- Implemented new technology at Courts Plus for fitness class offerings.
- Installed two additional timeclocks at Courts Plus tennis area for staff accessibility.

Sustainable Revenue Strategies and Funding Options

- Reviewed District websites for improved consistency of policy supported data.
- Consolidated software programs across the District.
- Assisted in the implementation of the timeclock system with Finance & Human Resources for improved reporting of time, job changes, and cost recovery.
- Assisted in the technical implementation of the new financial system (BS&A) with Finance and Human Resources to allow for improved budget analysis and cost accountability.
- Upgraded internal LAN line speeds between sites at Wagner Community Center, Courts Plus, Sugar Creek Golf Course, and the Maintenance Facility improving PC connectivity, internet access, and VoIP phone system.
- Deployed Sophos Data security protection for all District devices.

Strengthen Organizational Culture

- Provided additional registration software training, security training and technology awareness programs that meet current and future needs.
- Provided training on new operating system installed on new desktops.

Other

- Implemented 2018-2021 Information Technology Strategic Plan by offering training and review on Phishing best practices, and Windows 10, and testing of GSuite cloud services.

2019 Work Plan

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- Implement a document imaging system that will allow staff to digitize, organize, automate and streamline documents further allowing the District to leverage predictive analytics and insight into processes.

Sustainable Revenue Strategies and Funding Options

- Review and manage IT contracts.

Strengthen Organizational Culture

- Provide ongoing training on District registration software, internet safety and security best practices.

Other

- Implement 2018-2021 Information Technology Strategic Plan through the review and improvement of training, process automation, customer service, reporting, collaboration, and productivity solutions.
- Replace existing Barracuda mail archiver and email security gateway with Mimecast cloud solution, providing improved security, failover reliability of email, and unlimited archiving of emails in the cloud.

2019 BUDGET: EXPENDITURES BY FUNCTION



2019 Budget Highlights

The Information Technology (IT) function budget is increasing by 9.6% (\$72,842) as compared to the 2018 Budget due primarily to increases in **Wages** by 4.4% (\$14,222) and **Contractual Services** by 18.5% (\$58,440).

Wages are increasing by 4.4% (\$14,222) due to employee turnover combined with budgeted merit increases (\$15,438) as compared to the 2018 Budget.

Contractual Services are increasing 18.5% (\$58,440) due to increased internet connection fees (\$26,000), additional software maintenance expenses primarily related to changing to a cloud-hosted registration system (\$20,625) and contract services (\$13,000) for printer maintenance expenses.

Supplies expenses are increasing 0.1% (\$180) primarily for increased computer hardware purchases.

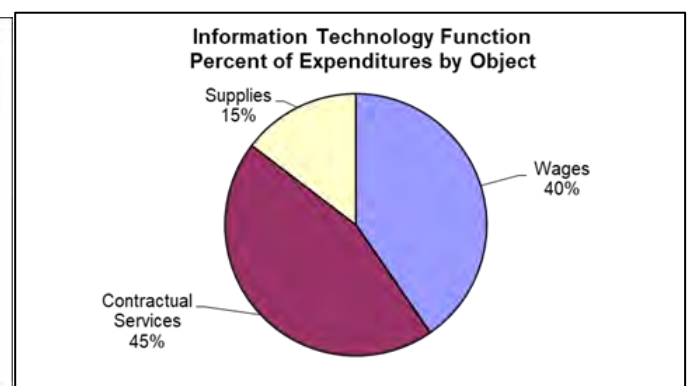
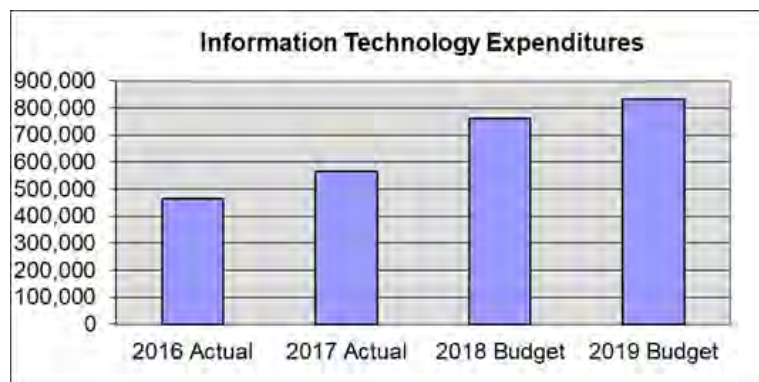
Future Outlook

The **Future Outlook** of the IT function will be impacted by the following trends: cyber security, disaster recovery, privacy of data, and wider acceptance of the cloud for operations and storage, greater connectivity between platforms allowing for data analysis that will drive smarter decisions, faster responses and better service.

Based on these future trends, continuous staff training regarding hardware/software knowledge, security, policies and IT best practices will continue to be a priority. Additionally, information technology maintenance costs will continue to increase as the District becomes more dependent upon technology through the use of cloud base systems, increasing productivity, and cost analysis while encouraging end user participation.

Expenditures by Object: Information Technology

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	% Change ('18 to '19)
Wages	174,187	274,068	322,261	336,483	14,222	4.4%
Contractual Services	240,522	245,545	316,206	374,646	58,440	18.5%
Supplies	49,136	46,557	121,820	122,000	180	0.1%
Total	463,845	566,171	760,287	833,129	72,842	9.6%



2019 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Information Technology				
	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	%Change ('18 to '19)
Website Visits (epd.org)	242,058	242,000	246,840	4,840	2.0%
Website Visits (courts-plus.com)	127,901	120,000	122,400	2,400	2.0%
Website Visits (wildermansion.org)	30,764	30,000	30,600	600	2.0%
Website Visits (sugarcreekgolfcourse.org)	35,982	36,000	36,720	720	2.0%
Website Unique Hosts* (epd.org)	127,952	122,000	124,440	2,440	2.0%
Website Unique Hosts* (courts-plus.com)	83,106	85,000	86,700	1,700	2.0%
Website Unique Hosts* (wildermansion.org)	23,367	23,000	23,460	460	2.0%
Website Unique Hosts* (sugarcreekgolfcourse.org)	24,068	24,000	24,480	480	2.0%

*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.

PARKS

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

21.9

Description

The **Parks Department** handles the day-to-day maintenance and care of the parks and grounds, including mowing, tree care, trash removal, turf care, snow removal, trail maintenance, athletic field maintenance, etc.; coordinates the planting and upkeep of all flower beds and landscape displays; cares for the Elmhurst Great Western Prairie and the Wilder Park Conservatory that hosts a variety of shows and museum displays throughout the year; and manages the Park Ambassador program. The Department also oversees the District's fleet of vehicles and equipment, including the procurement of new equipment and replacement of fleet vehicles and coordinates repairs with the City of Elmhurst mechanics and the repair and replacement of small engine equipment.

2018 Accomplishments

Vision 2020 Strategic Themes

Innovative Programming to Meet the Community's Needs

- Coordinated and hosted one Eagle Scout project, thirteen field trips, and two Conservatory tours.

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Replaced the two synthetic turf fields in Berens Park. Per the agreement with Elmhurst College, the College paid for a quarter of the cost of this project (\$905,867).
- Constructed two new batting cages in the bullpen area at Salt Creek Park, with project funding from the District, Elmhurst College, and Elmhurst Youth Baseball (\$24,600).
- Completed infield renovations on four ballfields at Conrad Fischer and Butterfield Parks (\$31,160).
- Completed the scheduled replacement of two Facilities Department vehicles and one Parks Department tractor (\$149,173).
- Continued ash and hazardous tree removals from all parks through both in-house and contractual services (\$25,000).

2019 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Organize, conduct, and review results of Athletic Field Maintenance Assessment survey in order to better plan and coordinate future athletic field usage, maintenance, and renovation.
- Complete infield renovations for the baseball fields at Berens Park Fields 1-4 and Van Voorst Park Field 1 (\$42,500).
- Complete the scheduled replacement of one 16' wide area mower, one 61" Stander-mower, and one snow broom utility vehicle (\$119,000).
- Complete the scheduled replacement of one Facilities Department bucket truck and one Parks Department pickup truck (\$135,000).
- Coordinate and conduct engineering for drainage issues at seven park sites and complete the engineered repairs to the highest priority location in Wilder Park (\$95,000).
- Complete propane fuel conversions of one Parks Department and three Facilities Department maintenance vehicles (\$36,800).

Strengthen Organizational Culture

- Advance Horticulture operations and identify succession planning through the development and implementation of an Assistant Horticulturist position to replace the currently vacant Park Specialist II-Greenhouse position.

2019 Budget Highlights

As compared to the 2018 Budget, the 2019 Parks function budget is decreasing by 0.8% (\$14,051). The decrease is primarily due to the remaining shift of several line items resulting from the division of the Parks and Facilities Departments. Those decreases in the Parks function will be offset by increases in the Facilities function. The budget shows increases in line items that will impact athletic field maintenance and contractual services related to tree and turf care. These increases are intended to continue the focus of the Department on improving the deficiencies found in the Vision 2020 Parks Scorecard particularly in regards to turf, trees, and athletic fields.

Wages are increasing overall by 6.4% (\$55,438) as compared to the 2018 Budget. The increases are primarily due to an increase in wages for seasonal staff as a recruitment aid, 14% (\$20,000). This increase is an attempt to meet the seasonal staffing levels necessary to achieve the maintenance standards of the District. Additionally, wages increased for overtime 33% (\$6,000) to account for special events staffing and preparations, winter weather, holiday shifts, and the shortage of seasonal staff during peak maintenance intervals. The balance of the increase is primarily related to turnover and budgeted employee merit increases.

Contractual Services is decreasing by 4.1% (\$22,416) as compared to the 2018 Budget. This is due to the finalization of the division of the Parks and Facilities Departments. The Park Planning line items shifted to the Facilities function account for 95% (\$21,350) of the overall decrease. An increase can be found in Contractual Services of 3% (\$2,600) due to an increase in contractual vegetation control for athletic fields and an increase in fees for winter weather forecasting services. Parks Contractual Services are essential for operational maintenance tasks that require specialized skills and equipment or significant labor hours beyond the time necessary for daily maintenance tasks.

2019 BUDGET: EXPENDITURES BY FUNCTION



Supplies are decreasing by 13.9% (\$47,073) as compared to the 2018 Budget. This again is due to the finalization of the division of the Parks and Facilities Departments. Three line items previously budgeted in Park Planning has been removed from the Parks function and shifted to the Facilities function (\$60,150). The Athletics Supplies line item shows an increase of 20% (\$9,900). The increase is related to the need to replace deteriorating soccer goals, backstop and fencing supplies, and new windscreens for the perimeter fence at Berens Park Fields C and D.

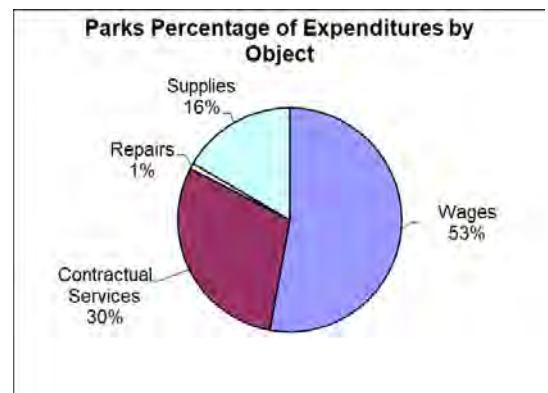
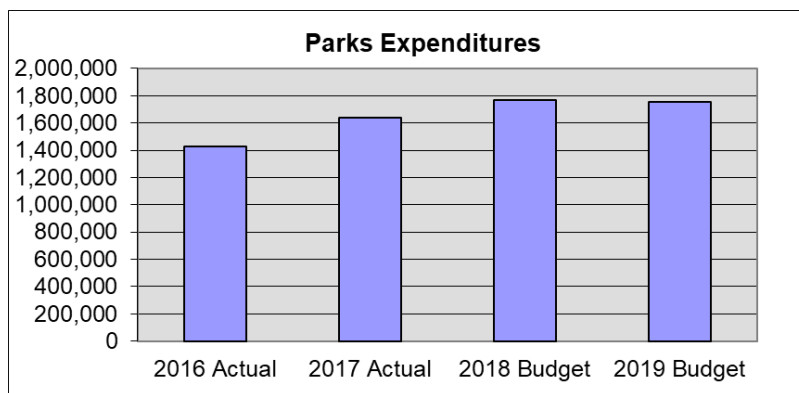
Future Outlook

The **Future Outlook** of the Parks function budget continues to be driven by the costs of materials, vehicle and equipment parts, and plants. Uncertain seasonal staff levels and the potential for extreme weather conditions also impact the operating budget for the Parks Department. In addition to our scheduled maintenance and planned contractual services, the Vision 2020 park assessments will drive special projects within the parks.

Parks staff will continue to explore opportunities to reduce fuel consumption and promote sustainability in all areas of operations. The Parks Department is committed to delivering the highest quality services through a professional and dedicated staff.

Expenditures by Object: Parks

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	%Change ('18 to '19)
Wages	685,520	859,839	872,879	928,317	55,438	6.4%
Contractual Services	449,575	518,774	544,187	521,771	(22,416)	-4.1%
Repairs	15,752	9,907	14,400	14,400	-	0.0%
Supplies	277,302	252,818	338,423	291,350	(47,073)	-13.9%
Total	1,428,148	1,641,338	1,769,889	1,755,838	(14,051)	-0.8%



Performance Measures: Parks

Performance Measure	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	%Change ('18 to '19)
Total Fuel Consumption (Gallons)	21,635	23,175	23,500	325	1.4%
Fuel Expenses	\$43,458	\$55,251	\$61,000	\$5,749	10.4%
Net Loss/Gain of Trees Ratio	2.44 to 1.00	1.52 to 1.00	2.25 to 1.00	0.73 to 0.00	N/A

FACILITIES

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

44

Description

The Facilities Department works closely with the Recreation Department to coordinate the scheduling and rental of parks, picnic areas, etc., and with all departments to facilitate, support and implement work plans. The Department also handles the care and maintenance of the District's site amenities, playgrounds and custodial services for the District's outdoor restrooms and buildings. The Department is responsible for the care, maintenance, scheduling and rental of the District's two outdoor swimming pools and The Hub (including mini golf, batting cages, and spray park); oversees, plans, implements and executes operations and logistics in the areas of rentals, concessions, vending and special events; provides support through the electrical, plumbing and carpentry trades and coordinates facility cleaning, portable toilets, etc. The Department recommends and manages planning and logistics of capital improvement projects for the District's properties.

Park Planning responsibilities include planning, coordinating and managing capital improvement projects; supervising consultants and contractors; identifying available planting sites and developing annual tree planting plans; managing the District's commemorative tree, bench and brick paver programs; evaluating existing parks, defining deficiencies and using the District's ADA transition plan to design and build park infrastructure and playgrounds that meet accessibility requirements for newly constructed and altered play areas; prepares and administers grants for park and open space acquisition and facility development; prepares division and Capital Improvement budget.

2018 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Hired Upland Design to provide professional landscape architectural and engineering service, garner community feedback for the design as well as cost estimates of a community dog park to be located at 0S761 Old York Road (\$22,600).
- Improved and rehabilitated the Bicentennial Fountain and its surrounding area in Wild Meadows Trace to provide a pleasant public space for users. Improvements included installation of ADA compliant seating and re-tuckpointing the brick of the fountain to prevent water damage and provide stability to the masonry wall; replaced water fountain with a drinking fountain including a bottle filler and a dog bowl fountain (\$45,480).
- Completed the replacement of Conrad Fischer playground and safety surface and renovated tennis courts, repaved asphalt paths, replaced drinking fountain, and replaced concrete pad (\$372,176).
- Completed annual contractual maintenance of paved surfaces including repaving Berens West parking lot and parking stalls along Oaklawn (\$223,895).

2019 BUDGET: EXPENDITURES BY FUNCTION



- Hired firm and completed Phase 1 engineering to design and provided cost estimates for re-grading the Berens sled hill slope (\$27,200).
- Replaced Eldridge West playground safety surfacing (\$32,000).
- Replaced the deteriorating chain link fence at the top and bottom of the Crestview Park sled hill (\$24,500).

Meet Community Needs for New and Existing Indoor Recreation Space

- Engaged engineering services to assess existing aged HVAC equipment at the Wagner Community Center (4 roof top units – 3 above offices, 1 above Sunbeams & Rainbows classroom) and recommend upgrades with modern more energy efficient units (\$2,500).
- Engaged engineering services to assess the replacement of the Administrative Office building windows and doors (\$6,435).
- Completed restoration of the Wagner Community Center roof by reusing the existing roof system (gravel structure/BUR roof) (\$270,310).

2019 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Clear standing dead trees, secure site, and determine funding alternatives for construction of Dog Park at Old York Road property (\$25,000).
- Based on public input, replace playground equipment, expand and refurbish paths, and complete ADA improvements at Salt Creek Park (\$480,000).
- Replace existing courts with dedicated pickle ball courts, as well as grind and resurface existing basketball courts at Crestview Park (\$275,000).
- Complete annual contractual maintenance of paved surfaces including repaving Berens East parking lot (\$150,000).
- Expand and refurbish parking lot at Mitchell Street entrance and add connecting path from neighborhood at Pioneer Park (\$157,500).
- Complete renovations to Safety Town buildings and grounds and update signage to reflect partnership sponsors of the buildings and amenities including new wood fascia boards and roof shingles, and repaint the child-sized town buildings and amenities (\$16,500).
- Remove Wild Meadows Trace Playground.
- Replace Berens Park baseball backstop #5.

Meet Community Need for New and Existing Indoor Recreation Space

- Replace the roof at The Depot (\$17,000).
- Replace three roof top units and two ventilators at Wagner Community Center servicing the registration and south office area (\$115,000).
- Replace Diamond Brite interior surface and 2 x 2" tiles that border expansion joints at Norman P. Smalley Pool (\$145,000).

Innovative Programming to Meet Community Needs

- Based on feedback provided in the 2018 end of season aquatics survey distributed to all Pool Pass holders and Punch Card holders, staff will increase swim opportunities by opening Smalley Pool at 10 a.m. daily. This will allow families with young children, who nap in the early afternoon, as well as families with other commitments in the afternoons and evenings, to access the pool in the morning hours.

2019 Budget Highlights

In the proposed 2019 Budget, Facilities function expenses are increasing overall by 3.0% (\$79,585) as compared to the 2018 Budget.

Wages are increasing overall by 2.3% (\$31,737) as compared to the 2018 Budget due to the following changes:

- Additional overtime to meet the demand of increased number of special events.
- Increase number of part time custodial hours (additional 8 hours a week) at Wagner Community Center.
- Increase aquatics wages to improve recruitment and retention (\$14,400). The increase includes \$10/hour for life guards and swim lesson instructors, an incentive for staff that work over 300 hours in a season, and returning guard incentive;
- Addition of a part-time Aquatics Coordinator position to improve efficiencies and improve recruitment and retention of seasonal aquatics staff.

Contractual Services are increasing overall by 3.9% (\$34,473) as compared to the 2018 Budget due to the reallocation of services that were budgeted in Parks function in 2018. Contributing to the increases are consulting services for surveys and engineering (\$10,000) and the addition of a roof preventative maintenance program (\$11,795). Other increases include a 30% increase (\$6,000) for natural gas and 32% (\$8,000) increase for water and sewer utilities.

Repairs are decreasing overall by 35.2%, (\$30,424) as compared to the 2018 Budget with the completion of a number of one time more costly facility improvements (water slide tower painting, new impellers at Smalley Pool and the spray ground at The Hub as well as the new flooring in the Sunbeams & Rainbows classroom at the Wagner Community Center).

Supplies are increasing 17% (\$43,799) as compared to the 2018 Budget, for purchases of new equipment to replace obsolete equipment and to improve operational efficiencies and customer experience, including:

- Replacing the turtle water feature at the spray ground at The Hub;
- Replacing a portion of the batting cage net at The Hub;

2019 BUDGET: EXPENDITURES BY FUNCTION



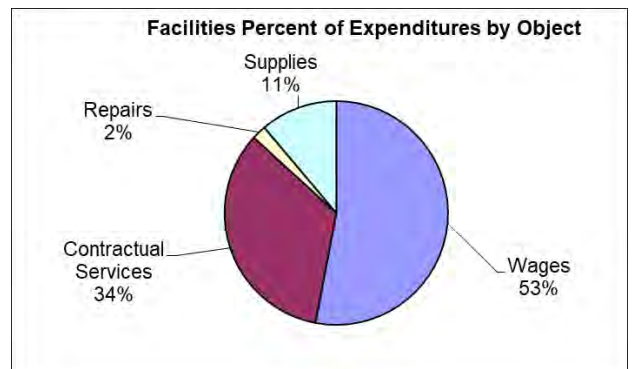
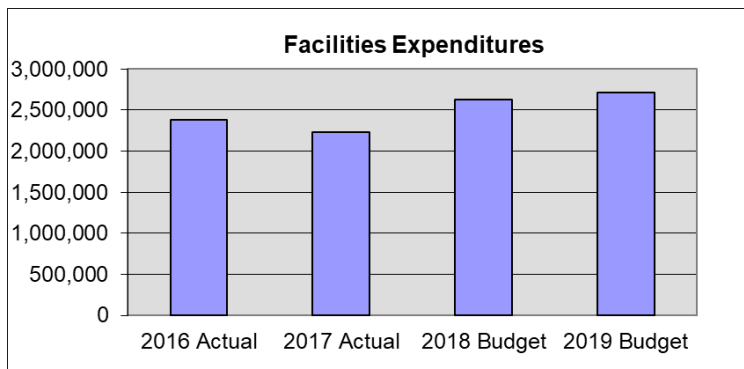
- Replacing the Funbrella canvas at the spray ground;
- Replacing water bikes at Smalley and slide at East End Park kiddie pool;
- Replacing signs at Smalley pool and training manikins.

Future Outlook

The **Future Outlook** of the Facilities Department budget will be guided by implementing the results of the Vision 2020 Comprehensive and Strategic Plan to meet the needs and expectations of the community. The Facilities Department is poised for change in 2019 as it will continue to work with all departments to identify priorities, develop and implement proposals for events and services and align the efficient use of facilities based on the growth or divestiture of programming opportunities.

Expenditures by Object: Facilities

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	%Change ('18 to '19)
Wages	1,253,512	1,126,878	1,403,887	1,435,624	31,737	2.3%
Contractual Services	829,310	762,707	881,423	915,896	34,473	3.9%
Repairs	68,631	85,102	86,450	56,026	(30,424)	-35.2%
Supplies	231,159	253,149	258,207	302,006	43,799	17.0%
Total	2,382,612	2,227,836	2,629,967	2,709,552	79,585	3.0%



Performance Measures: Facilities

Performance Measure	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	%Change ('18 to '19)
Pool Passes Sold	6,911	6,498	6,500	2	0.03%
Number of Hub Rentals ⁵	119	120	130	10	8.3%
Number of Abbey Rentals	31	25	28	3	12.0%

⁵Hub and Abbey rentals do not include District meetings/trainings/classes (CPR, Employee Picnic, or programs at The Abbey)

RECREATION

Mission

To enhance lives by providing opportunities to play, perform and participate

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

57.7

Description

The Recreation Department is responsible for providing programming for all ages in the following categories: Active Adults, Trips, Athletics, Gymnastics, Rec Station, Day Camps, Early Childhood, Performing Arts, Visual Arts, General Interest and Environmental. The Department also provides inclusion services for individuals with special needs and oversees the program registration operation, which has its primary site at the Wagner Community Center and a satellite location for seniors at The Abbey.

2018 Accomplishments

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Scheduled additional wellness and enrichment programs for adults at The Abbey.
- Established adult fitness/social dance programs.
- Hosted Impact Dance Company Showcase to provide company dancers with professional judge's feedback and a community performance opportunity.
- Offered a new *Dance Holiday Magic* winter dance recital to include all dance participants in classes for ages 3 and up.
- Worked with Elmhurst School District 205 music staff to offer a new Elmhurst Fall Community Band.
- Established a "Daddy-Daughter Dance Recital" opportunity for fathers to attend rehearsals with their daughters and perform together in the annual dance recital.
- Established new contractual program providing instruction in combining choral singing with dance (Show Choir).
- Expanded early childhood/youth enrichment offerings.
- Developed Sunbeams and Rainbows science and nature experiences.
- Expanded Sunbeams and Rainbows offerings to include new classes for two year olds.
- Developed new S.T.E.M. Factory and Camp programs.
- Offered new extended travel trips for adults/seniors.

Exceptional and Consistent Guest Experience

- Cross-trained athletic staff across youth/adult programs.
- Developed a music coordinator position to foster student engagement (music challenges, etc.).
- Continued to evaluate Sunbeams and Rainbows classrooms using the Early Childhood Environmental Rating Scales.
- Created and staffed a new 30 hour/week registration staff position to accommodate and assist with programming and administrative support.
- Restructured The Abbey registration office hours and staffing to allow for cross training between The Abbey and Wagner Community Center registration offices.

Sustainable Revenue Strategies and Funding Options

- Divested out of programs not meeting cost recovery models in athletics (fencing and karate).
- Restructured Rec Station and Funseekers Day Camp pricing to ensure a sustainable cost recovery model with a focus on the “greatest good for the greatest number.”

Strengthen Organizational Culture

- Introduced the Recreation Department Inclusion Guide to full- and part-time Recreation staff.
- Expanded part-time early childhood/preschool external training opportunities.
- Began training dance instructors toward certification of Giordano Method of Dance.
- Invested in safety and risk management training for year-round gymnastics instructors through USAG (United States of America Gymnastics).

2019 Work Plan

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Expand Nerf Night Battles by relocating from Wagner Community Center to a larger facility (middle school gymnasium).
- Partner with the College of DuPage to expand adult continuing education opportunities at The Abbey.
- Partner with Elmhurst Library to cross promote library educational opportunities for adults.
- Schedule additional lifelong learning programs in the evening at The Abbey.
- Expand daytime low-impact adult tap and hula classes for active adults to meet demand.
- Develop “Dancing with Your Star” opportunity for parent-child recital dance opportunity.

Exceptional and Consistent Guest Experience

- Expand the gymnastics coordinator position to 30-hour/week to continue to enhance quality of program and increase participation.
- Expand the early childhood coordinator position to 30-hour/week to continue to enhance quality of program and increase participation.
- Hire a 30-hour/week coordinator position to enhance quality and manage participation in Rec Station and Funseekers Day Camp.
- Develop use of Remind 101 App to facilitate communications with Music Recital students.
- Develop a distinct front/back office work flow process to enhance separation to duties and ensure exceptional customer service at the front desk at Wagner Community Center.

Sustainable Revenue Strategies and Funding Options

- Divest out of “school year” offerings of White Sox/Bulls program, and focus on expansion of these summer camp offerings.
- Continue to move toward “lead instructors” and “assistant instructors” in early childhood program offerings.

Strengthen Organizational Culture

- Hire a 20-hour/week Recreation Administrative Assistant to provide support as it relates to registration and program management, brochure production, finance and payroll, reporting, and permits and rentals.
- Hire a summer Recreation Intern to assist with program supervision and to contribute to the development of future parks and recreation professionals.

2019 Budget Highlights

As compared to the 2018 Budget, the Recreation function budget is increasing by 6.1% (\$219,311) overall.

Total **Wages** as compared to the 2018 Budget are increasing 5.3% (\$116,982) due to the following:

- Increase in the wage rate range for Day Camp counselors in an effort to improve recruitment and retention which increased budgeted labor 38% (\$31,505).
- Increased Recreational Gymnastics wages by 16% (\$30,000) as an additional instructor was added to programming.
- Increased Registration staff wages by 18.9% (\$10,818) as additional hours have been budgeted to enhance customer service.
- Additional newly created Administrative Assistant Position (\$28,500), budgeted to provide support for Recreation Supervisors with program management, brochure production, finance and payroll, reporting, permits and rentals.

The remainder variance in increased wages for 2019 is primarily attributable to projected average merit increases of 2.79%.

Contractual Services are increasing by 3.5% (\$38,907). The increase is partially due to increased benefits resulting from the addition of two new 30-hour per week positions increasing health care expenses by 13.1%

2019 BUDGET: EXPENDITURES BY FUNCTION



(\$22,693) and increased FICA by 13.8% (\$23,254). Cellular phone service expenses are budgeted to increase 92% (\$6,660) as seven new cell phones were added for programming staff. The increases are partially offset by a projected 13.8% (\$23,254) decrease in IMRF expenses as the employer contribution rate is decreasing from 10.75% to 8.37%.

Supply expenses for the Recreation Function are increasing by 27.1% (\$63,422) primarily due to budgeted program supply increases for the Dance Company program which is increasing by 125% (\$35,638) for increased competitive meet fees and other supplies related to both increased enrollment and an increased number of competitive events. Competitive gymnastics program supplies are also increasing 13.5% (\$12,676) due to an increased number of competitive events scheduled. Rec Station supplies are increasing 18.8% (\$7,700) due to increased after school snack purchases to accommodate participants. Increases for these program related supply purchases will be covered by increased participant user fees.

Future Outlook

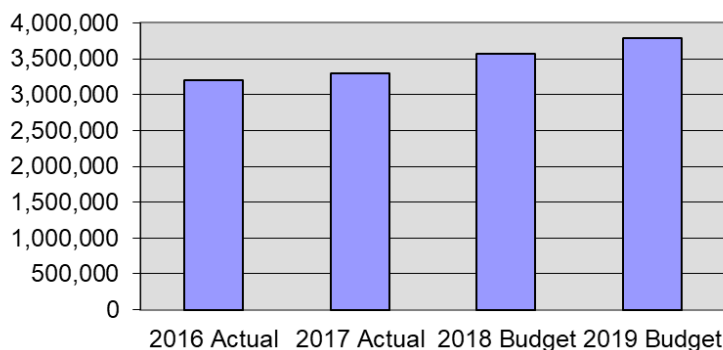
The future outlook for the Recreation function budget will continue to be driven by Vision 2020. We will continue to:

- Invest in the Sunbeams and Rainbows Preschool and determine future facility needs for long-term sustainability.
- Assist with the creation of a program plan for a new senior center.
- Assist with the creation of a program plan for a new indoor sports facility.
- Continue to offer new programs seasonally to meet interest in adult continuing education.
- Assist with the development of the athletic field maintenance plan.
- Assist with the indoor facility study and Wagner Community Center expansion plans/needs.

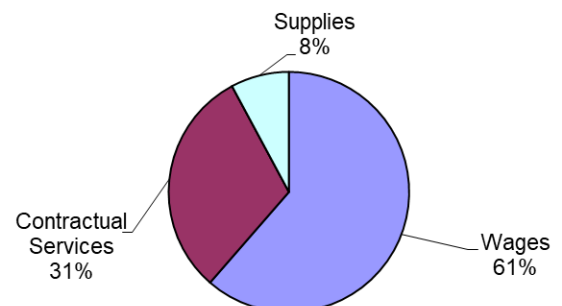
Expenditures by Object: Recreation

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	%Change ('18 to '19)
Wages	1,910,268	1,985,272	2,207,970	2,324,952	116,982	5.3%
Contractual Services	1,067,576	1,085,517	1,126,018	1,164,925	38,907	3.5%
Repairs	0	0	0	0	-	0.0%
Supplies	218,632	218,685	233,826	297,248	63,422	27.1%
Total	3,196,477	3,289,475	3,567,814	3,787,125	219,311	6.1%

Recreation Expenditures



Recreation Percent of Expenditures by Object



2019 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Recreation				
	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	% Change ('18 to '19)
Recreation Fund Program Cost Recovery	71.06%	56.90%	65.02%	8.1%	14.3%
Gateway Participation	85	85	88	3	3.5%
Recreation Financial Assistance	\$33,133	\$33,240	\$33,240	-	0.0%
% of Online Registrations	44.5%	50.4%	51.0%	0.6%	1.2%

2019 BUDGET: EXPENDITURES BY FUNCTION



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, and interest income

Revenues and expenses in...

Enterprise Fund and Museum Department

Full-time equivalent staff

53.4

ENTERPRISE SERVICES

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.

2018 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Offered additional evening classes for adults at The Abbey.
- Offered Yoga in the Wilder Park Formal Gardens three times during the summer months with 51 participants overall.
- Offered Insanity in the Park on August 31 with 29 participants.
- Offered summer camp to coincide with Elmhurst School District 205 extended school year schedule.

Meet Community Needs for New and Existing Indoor Recreation Space

- Increased attendance at community events to engage with local businesses and educate them on Courts Plus indoor recreation/meeting space and the benefits of a membership.
- Replaced domestic hot water boiler with Green energy efficient on-demand system to reduce future costs and provide uninterrupted service with built in redundancy (\$99,925).
- Completed interior enhancements to Kids Plus, fitness floor, and locker room ceramic flooring (\$13,575).
- Reduced fitness floor staff hours scheduled by improving operational efficiency for Facilities staff cleaning and maintenance on the fitness floor.
- Completed emergency repairs to sanitary system sluice valve by repairing and installing a gate valve that prevents sanitary sewer backup from entering the facility.

Innovative Programming to Meet Community Needs

- Implemented My Zone, Heart Rate Based training with screens available in Cycle and HIIT style classes.
- Replaced eight year-old spin bikes with new Schwinn bikes. Specific staff gained Schwinn certification through training provided at no cost.
- Contracted with FIT4MOM to offer branded classes.
- Offered Candlelight Yoga classes at Wilder Mansion in January, February and March which were at full capacity with 20 participants.
- Added an adults-only *Mystery at the Mansion* program in February which was at full capacity with a waitlist.
- Offered First Aid and CPR class for students ages 11-16, as well as offered safety classes, upon request, to community organizations such as scout troops.
- Worked with Elmhurst College ELSA (Elmhurst Learning and Success Academy) to match special needs student volunteers with Courts Plus programs to provide work experience.
- Hosted a Cabin Fever Fun Fest with 300 family members participating in free family activities during winter to showcase Kids Plus and family offerings.
- Created change Your Life Challenge, a 90-day healthy behavior change program with 32 participants attending three health coach seminars and ten personal training sessions.
- Offered ten free educational seminars provided by Edward Elmhurst Hospital and other health advocates.
- Created Courts Plus Cares, a new brand promoting and collecting for community charities and recycling programs.
- Expanded Senior Day by adding additional vendors, offering Argentine Tango, Tai Chi, and Pickle Ball with 300 attendees.
- Added an adult evening game-themed party offering to Courts Plus members.

Exceptional and Consistent Guest Experience

- Promoted the Earn Your Joining Fee Back incentive to improve the onboarding process/discussion for new members to attend two free training/instruction sessions to help meet usage goals and aid in member fitness success.

2019 BUDGET: EXPENDITURES BY FUNCTION



- Offered the ability to purchase Summer Memberships online.
- Promoted the Courts Plus app to encourage members to download the app (to date 2,000 plus total downloads) to obtain the convenience of checking in, accessing the Group Exercise Schedule with up-to-the-minute changes, setting goals, recording workouts, participating in challenges, redeeming merchant discounts, and gaining access to Courts Plus information.
- Attained the Neighborhood Favorite designation in June on the Next Door website, a private social network for neighborhood communities to submit reviews.
- Worked with Marketing & Communications and Information Technology to create an updated Courts Plus website experience and new logo.
- Rented space to 20th Century Fox studios to accommodate the film crew, extras, and staff working on a film at the quarry. The conference room was used for extras (checking in, wardrobe selection, waiting), and the fitness studio was used to accommodate a dinner for 100 people.

Sustainable Revenue Strategies and Funding Options

- Increased membership fees 10% to continue to provide the same quality of facility and service offerings resulting in maintaining revenue at 2017 levels with less overall members than 2017.
- Recruited 44 local businesses to participate in the Courts Plus Perks program, a new membership rewards program that supports and promotes local businesses while giving members access to discounts and savings simply by showing their Courts Plus Membership Card or their Courts Plus Mobile app.
- Promoted the Fitness Incentive Program to educate and encourage members to reach a 2018 usage goal of 132 visits in the year to earn a free month of membership dues (in 2017, 811 members met the usage goal and received credits the same year).
- Began offering new members the opportunity to earn their joining fee back by attending two sessions with a trainer/instructor to help them meet usage criteria and increase the potential for new members to stay longer as statistics report members stay longer when they remain engaged.
- Reduced service desk staff hours due to the addition of the Member Services Sales and Retention staff positions in 2017 (\$26,199).
- Scheduled Fitness Floor staffing to focus on the busiest usage time periods varying by season resulting in decreased wages (\$17,000).
- Adjusted Kids Plus staffing hours to focus on times families utilize the facility resulting in a decrease in wages (\$13,000).
- Evaluated usage trends for racquetball courts and strategized the best usage options for the space.

Strengthen Organizational Culture

- Continued staff attendance at Club Industry, IPRA Fitness Roundtables and online training opportunities through fitness connections and utilizing offerings at the Elmhurst Public Library.
- Continued attending meetings with other Enterprise businesses at other park districts.

Other

- Investigated and enrolled in the U.S. Communities Supply Works program to guarantee the lowest pricing for purchasing of facility supplies.

2019 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Expand offerings for free outdoor fitness classes utilizing District parks.

Meet Community Needs for New and Existing Indoor Recreation Space

- Continue marketing at community events, promoting to local businesses on the availability of Courts Plus indoor recreation/meeting space and the benefits of a Courts Plus membership.
- Replace pool filter which is over 25 years old and welded shut, to prevent unexpected break down and emergency replacement (\$65,000).
- Complete ADA revisions to whirlpool and replace the existing tiles that have reached the end of their useful life (\$21,500).
- Complete Interior Enhancement Project including painting the interior of the Courts Plus facility, recoat poured rubber flooring in Multipurpose Room, wall coverings and ceiling tiles, and repair men's locker room shower area tile floors (\$42,000).
- Complete the Wilder Mansion Exterior Grounds Improvement Project including replacing the wedding area turf, brick pavers, and improve flood control. This project includes repairs to the Wilder Mansion entryway concrete sidewalk (\$27,000).
- Replace original carpeting on the second floor and lower level stairway that has reached the end of its useful life (\$24,500).
- Investigate the feasibility of installing solar panels on the roofs of the two tennis pods at Courts Plus.

Innovative Programming to Meet Community Needs

- Celebrate the 10-year anniversary of the Wilder Mansion.
- Expand program offerings including paid Yoga Workshops, Kids fitness classes such as POUND and Yoga as well as offerings on the general group exercise and aquatics schedules.
- Launch event/party to promote new Les Mills group exercise releases at beginning of the year.
- Enhance the bridal show program to address wedding trends and renter needs.
- Develop a Change Your Life Challenge healthy behavior change program for Elmhurst Public Library staff and patrons in early 2019.
- Develop coaching wellness services for members and create corporate wellness solutions for community businesses.

Exceptional and Consistent Guest Experience

- Continue promoting the Courts Plus app for members added convenience of checking in, accessing the Group Exercise Schedule with up to date changes, setting goals, recording workouts, participating in challenges, receiving merchant discounts, and gaining access to information about Courts Plus.

Sustainable Revenue Strategies and Funding Options

- Continue to work with Elmhurst College for Courts Plus to become the fitness center for Elmhurst College students and staff.
- Grow the number of Courts Plus Perks businesses from 44 to 55.
- Seek additional rental revenue for Wilder Mansion for new available time slots during the week due to changes in the weekly service club meeting schedule.

Strengthen Organizational Culture

- Continue staff attendance at Club Industry, IPRA Fitness Roundtables and online training opportunities through fitness connections.

2019 Budget Highlights

The Enterprise Services function budget expenses are decreasing overall by 2.4% (\$91,700) as compared to the 2018 Budget due primarily to a planned reduction in operational expenses as membership revenue is expected to decrease with new competing facilities opening in 2019.

Wages are decreasing overall by 1.6% (\$35,792) due to decreased personal training (\$29,620) and racquet sports programming (\$15,130) and is partially offset by increased full- and part-time merit increases.

Contractual Services are decreasing by 5.0% (\$57,681) due to decreased IMRF expenses (\$31,343) as the employer contribution rate decreased from 10.75% in 2018 to 8.37% in 2019. Additional reductions are from electric utilities (\$35,500) and health insurance (\$14,967). Partially offsetting these decreases are increased custodial maintenance (\$10,000), contract services (\$6,200), and natural gas (\$6,000).

Implementation of the Green lighting technology at Courts Plus over the past few years has reduced electrical charges for the 2019 Budget by 20% (\$36,000).

Repair expenses are increasing by 4.3% (\$5,340) primarily due to increased plumbing and equipment repairs expected at Wilder Mansion.

Supplies expenses are decreasing by 1.2% (\$3,567) primarily due to reduced furniture and equipment purchases at Courts Plus and Wilder Mansion (\$6,800), reduced fitness supplies (\$3,168), and reduced office supplies (\$2,900). The decreases are partially offset by increased pro shop supplies (\$3,550) as fitness tracking belts will be added to the inventory, supplies for the Santa's Workshop (\$2,200), membership services supplies (\$1,640) and custodial supplies (\$1,200).

2019 BUDGET: EXPENDITURES BY FUNCTION

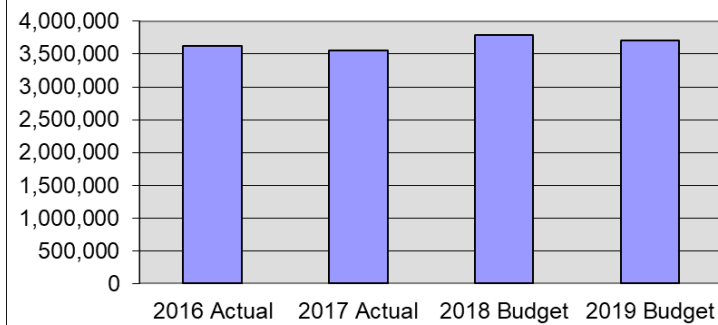


Future Outlook

Expenditures by Object: Enterprise Services

Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	% Change ('18 to '19)
Wages	2,140,027	2,093,911	2,201,837	2,166,045	(35,792)	-1.6%
Contractual Services	1,082,978	1,070,066	1,161,062	1,103,381	(57,681)	-5.0%
Repairs	114,668	117,196	125,165	130,505	5,340	4.3%
Supplies	289,231	272,849	306,720	303,153	(3,567)	-1.2%
Total	3,626,904	3,554,022	3,794,784	3,703,084	(91,700)	-2.4%

Enterprise Services Expenditures



Enterprise Services
Percent of Expenditure by Object



Performance Measures: Enterprise Services

Performance Measure	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	Difference ('18 to '19)
Enterprise Services Program Registrations	12,227	14,879	16,367	1,488	10.0%
Courts Plus Membership Accounts	4,243	3,982	3,810	(172)	-4.3%
Courts Plus Members	6,721	6,237	5,988	(249)	-4.0%
Courts Plus Daily Usage	411,553	372,706	354,071	(18,635)	-5.0%
Courts Plus Financial Assistance	\$12,763	\$10,456	\$9,933	(\$523)	-5.0%

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

User fees, passes, memberships, daily uses, merchandise sales and rental income

Revenues and expenses in...

Sugar Creek Golf Course Fund

Full-time equivalent staff

9.9

SUGAR CREEK GOLF COURSE

Description

The Sugar Creek Golf Course oversees all golf course maintenance, driving range and banquet operations, develops programs and corresponding pricing strategies to remain competitive in the marketplace, and maintains 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.

2018 Accomplishments

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Registered the maximum number of participants (400) in the Jr. Golf Program which continues to be a highly sought-after program. This program has also created opportunities to promote golf to participants' families.

Sustainable Revenue Strategies and Funding Options

- Realized nearly identical revenue per round as compared to the high record experienced in 2017 in spite of a decrease in the number of playable golf days; 2018 proved to have the least playable days in the last five years. This demonstrates that golf interest is strong and pricing strategies were effective.

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Completed Sugar Creek Restoration project concept plans and grant applications. Received approval of engineering plans/permitting process from both the Elmhurst Park District and the Village of Villa Park.

2019 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for Parks, Open Space, and Outdoor Amenities

- Continue planning of the Sugar Creek Restoration Project with an emphasis on the permitting process and grant applications.

Innovative Programming to Meet Community Needs

- Host the 3rd Annual Movie on the Green in September to offer a fun opportunity for adults.

2019 BUDGET: EXPENDITURES BY FUNCTION



Sustainable Revenue Strategies and Funding Options

- Continue to develop competitive pricing strategies.

Strengthen Organizational Culture

- Continue to encourage staff attendance at PGA Annual Conference.

2019 Budget Highlights

Despite unfavorable weather in 2018 which resulted in the lowest playable days in recent history, the 2019 Budget will aim to strengthen the bottom line by increasing revenues in a few key high-demand areas while reducing expenses. As compared to the 2018 Budget, Sugar Creek Golf Course function expenses are decreasing by 0.8% (\$6,026).

Wages are increasing by 1.4% (\$5,299) overall due to projected staff merit increases.

Contractual Services are decreasing by 2.9% (\$4,958) overall as compared to the 2018 Budget primarily due to a 21% (\$5,576) reduction in IMRF expenses as the employer contribution rate decreased from 10.75% to 8.37%. Additional decreases include a 28.6% (\$2,000) reduction for advertising and 22% reduction (\$1,000) for linen rental. Partially offsetting these decreases is a projected increase based on an average of actual usage for natural gas 62% (\$3,100).

Repairs expenses remain unchanged from the 2018 Budget and include \$9,205 for building, plumbing and vehicle repairs.

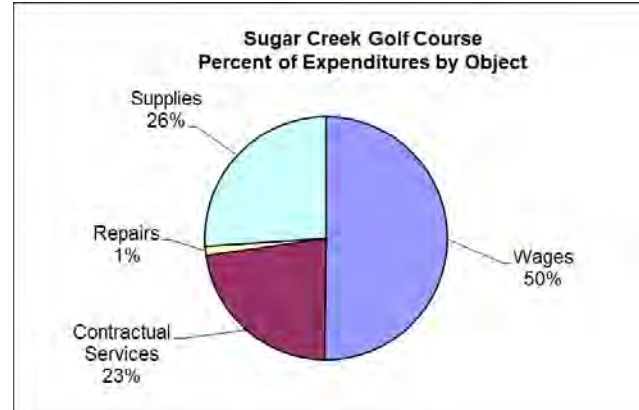
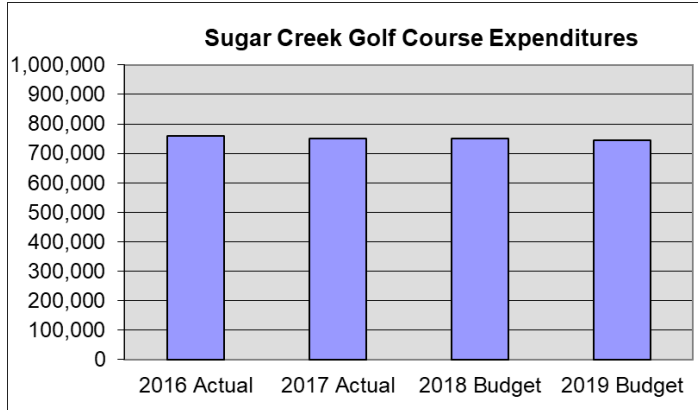
Supplies are decreasing by 3.2% (\$6,367) overall. The decrease is primarily due to the reduction in concession supplies (\$3,767), pull carts (\$2,000), and program supplies (\$600).

Future Outlook

Sugar Creek will continue to be a viable enterprise service, building on a strong history of reliable, stable participation rates on the golf course, driving range, Jr. Golf program, and banquets. Sugar Creek will continue to target areas of high demand in order to strategically price products and services to maximize the bottom line. Implementation of the maintenance equipment replacement plan and other key driving range and clubhouse equipment and building upgrades will ensure a competitive and relevant business.

Expenditures by Object: Sugar Creek Golf Course						
Expense Object	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Difference ('18 to '19)	% Change ('18 to '19)
Wages	355,404	370,111	368,862	374,161	5,299	1.4%
Contractual Services	182,813	178,958	172,793	167,835	(4,958)	-2.9%
Repairs	7,699	17,207	9,205	9,205	-	0.0%
Supplies	213,205	185,239	200,521	194,154	(6,367)	-3.2%
Total	759,122	751,514	751,381	745,355	(6,026)	-0.8%

2019 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Sugar Creek Golf Course					
Performance Measure	2017 Actual	2018 Projected Actual	2019 Projected	Difference ('18 to '19)	% Change ('18 to '19)
Rounds of Golf	29,131	26,297	29,654	3,357	12.8%
Number of Banquet Rentals	62	80	70	(10)	-12.5%
Number of Golf Outings	35	40	45	5	12.5%

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 \$23.2 million in asset management, equipment, and technology improvements and \$29.4 million in new and major redevelopment projects that the District targets to implement during a multi-year period. Similar to the Vision 2020: 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).
- 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 plan 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 such as the General, Recreation, Museum, Special Recreation Association, Enterprise Services and Sugar Creek Golf Course Funds.

Capital Planning 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 to the Team proposed projects on a park and facility tour. 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, link to the District's Vision 2020 Plan, and long-term impact on operations (including maintenance and future operating 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 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 criteria ranking of each project is then calculated to determine the relative priority of the project compared to the other proposed projects. There are five project priority categories: Highest, High, Medium, Low, and No Need. This prioritization 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 moves the District into further compliance with such mandates.
- ***Addresses completing a project commitment with dedicated funding, which 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, goals or policies approved by the Park Board:*** A project that addresses the implementation of strategies and goals approved by the Park Board, including the Vision 2020 Plan, ADA Transition Plan or a 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 moves the District into further compliance with such mandates.
- ***Improves the positive impact on the environment and reduces carbon footprint:*** A project that minimizes the carbon footprint, preserves and promotes green space in the community and/or improves energy efficiency.
- ***Rehabilitates or replaces a facility or equipment that has reached the end of 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, HVAC, etc.).
- ***Reduces future maintenance or operating costs:*** A project that lowers operating expenditures (e.g., replaces obsolete or inefficient facilities/equipment, thereby reducing energy and repair costs).
- ***Leverages available private or local, State or Federal government funds:*** A project that can be financed with non-District 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 expands services, provides for higher standards of service for customers or maintains/increases the District's competitive advantage. The project may also accommodate facility demand and address projected growth patterns.
- ***Promotes intergovernmental cooperation and other partnership opportunities:*** A project that encourages partnerships and collaboration between various public, community, private entities 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.
- ***Provides enhanced safety:*** A project that will reduce the District's potential exposure to risk.

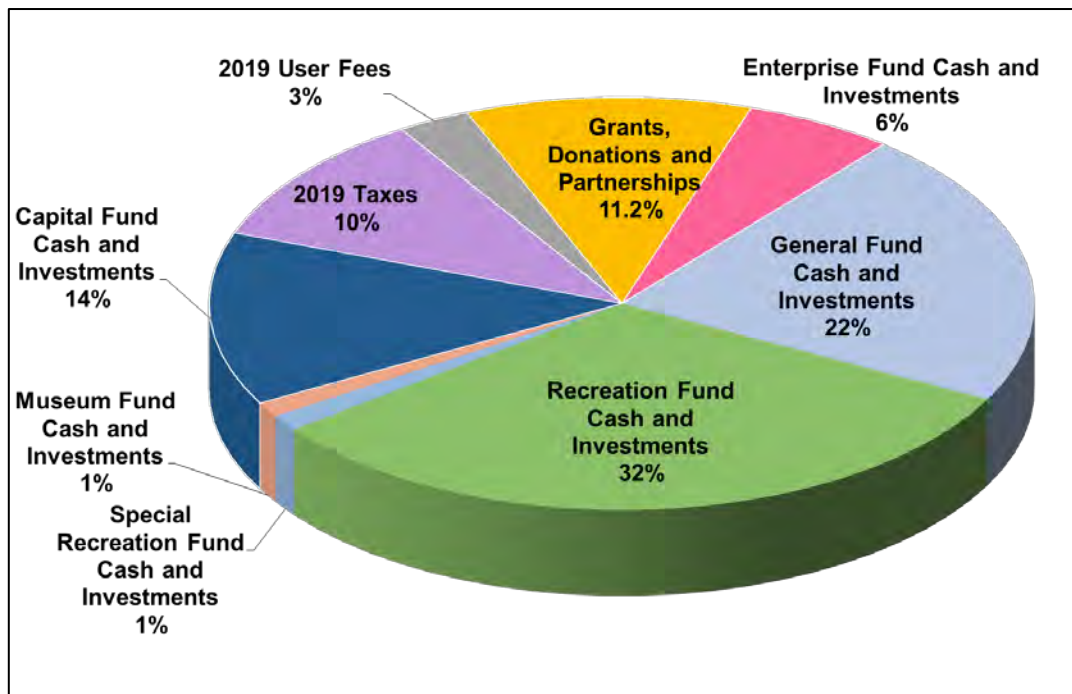
While these criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over to a future year.

2019 Capital Plan Funding and Projects

On pages 171-173 is the *2019-28 Capital Improvement Plan Summary* that includes a listing of all the projected revenue sources and their amounts for the duration of the Long-range Capital Plan (where available) and a listing of proposed projects, the department responsible for their completion and their criteria rank, priority level, projected expenses spread over the years of the plan and projected total expenses.

2019 Capital Plan Funding

Percent of Proposed 2019 Capital Funding by Source



Proposed funding sources for the 2019 projects and the contingency total **\$3,384,565** and include the following:

Property Tax Levy (\$353,950)

- Special Recreation Association Fund 2019 tax revenue **(\$200,000)** to complete accessibility improvements for the Salt Creek Park Redevelopment.
- Museum Fund 2019 tax revenue **(\$12,250)** to partially fund the Wilder Mansion Carpet Replacement.
- Paving and Lighting Fund 2019 tax revenue **(\$141,700)** to fund the majority of the Berens Park East Parking Lot Paving (\$135,000) and Seal Coating Projects (\$6,700).

Cash and Investments (\$2,554,415)

- General Fund cash and investments transferred to the Capital Improvement Fund **(\$696,200)** and Paving and Lighting Fund **(\$39,200)** for Rolling Vehicle Stock Replacement (\$135,000), Parks and Facility Grounds Equipment Replacement (\$119,000), Vision 2020 Projects Professional Services (\$100,000), Park Drainage Improvements (\$95,000), Contingency funds (\$75,000), Berens Park

Backstop Replacement (Field #5) (\$50,000), Document Imaging Software (\$40,400), Fleet Propane Conversions (\$36,800), the majority of Seal Coating projects (\$26,700), a portion of the Maintenance Facility Roof (\$25,000), Van Voorst Fence Replacement (\$20,000), and Berens Park Paths Paving (\$12,500).

- Recreation Fund cash and investments transferred to the Capital Improvement Fund **(\$1,079,000)** for a portion of the Salt Creek Park Redevelopment (\$280,000), Crestview Park Court Resurfacing (\$275,000), Berens Park Sled Hill Upgrades (\$200,000), Smalley Pool Asset Management (\$145,000), Wagner Community Center HVAC (\$127,000), Dog Park Site Clearing and Temporary Fencing (\$25,000), a portion of the Depot/Safety Town Improvements (\$17,000), and Wild Meadows Trace Playground Removal (\$10,000).
- Special Recreation Association Fund cash and investments (from tax revenue levied in previous years) **(\$42,500)** for accessibility related enhancements on a portion of the Berens East Parking Lot Paving (\$15,000), a portion of the Pioneer Park Upgrades (\$15,000), and a portion of the Berens Park Paths Paving (\$12,500).
- Museum Fund cash and investments **(\$39,250)** for the Wilder Mansion Wedding Garden Enhancements (\$27,000) and a portion of the Wilder Mansion Carpet Replacement (\$12,500) projects.
- Enterprise Services Fund cash and investments **(\$198,965)** for Courts Plus capital projects, including: Pool Filter Replacement and Whirlpool Improvements (\$86,500), Fitness Equipment Replacement (\$70,465), and Interior Enhancements (\$42,000).
- Capital Improvement Fund cash and investments **(\$459,300)** (of which \$300,000 resulted from the issuance of the 2017A G.O. Bond in 2017) for a portion of Salt Creek Greenway Trail Connector project (\$286,800), a portion of the Pioneer Park Upgrades (\$142,500), a portion of the Berens Park and Van Voorst Park Baseball Field Renovations (\$17,500), and a portion of the Maintenance Facility Roof (\$12,500).

Income (Earned in that Fiscal Year) (\$96,500)

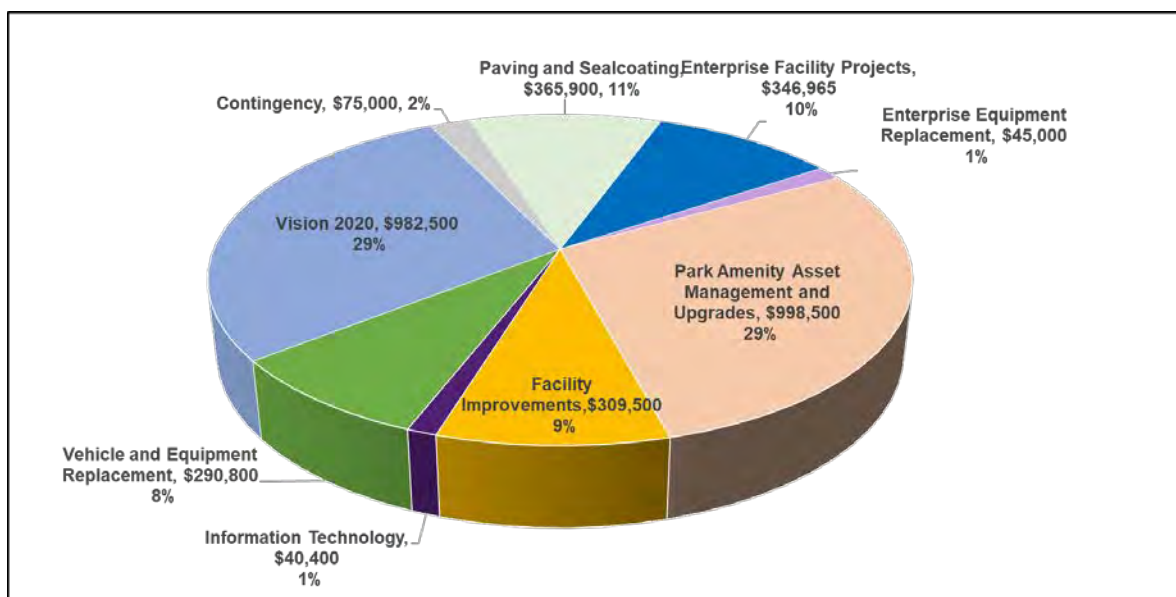
- General Fund Income **(\$25,000)** from Athletic Field Advisory Committee (AFAC) member user fees transferred to the Capital Improvement Fund to partially fund the Berens Park and Van Voorst Park Baseball Field Renovations (\$25,000).
- Enterprise Services Fund income **(\$26,500)** for the Court Plus Tennis Area Improvements.
- Sugar Creek Golf Course Fund income **(\$45,000)** for Sugar Creek Maintenance Equipment Replacement.

Grants/Donations (\$379,700)

- Illinois Transportation Enhancement Project (ITEP) grant **(\$363,200)** to partially fund the Salt Creek Greenway Trail Connector Project.
- Sponsorship revenue **(\$16,500)** in the Capital Improvement Fund to partially fund Depot/Safety Town Improvements.

2019 Capital Plan Projects and Contingency

Amount of Proposed 2019 Capital Project Expenses by Category



The proposed 2019 capital budget is **\$3,454,565** and a detailed description of each project (grouped by project category) is provided in this section, including its projected expenses, work to be accomplished and justification for inclusion in the 2019 capital budget.

Vision 2020 Planning and Projects (\$982,500)

Vision 2020 Projects Professional Services (\$100,000): Based on the key findings and strategies in the Vision 2020 Plan, the 2019 Strategic Work Plan includes future capital projects which will require funding for engineering and architectural services in 2019 and will advance the implementation of the Plan approved by the Board on July 10, 2017. The key findings were based on community and stakeholder feedback and the outcomes of The Lakota Group's facility, parks, and programming needs assessment and identified projects such as a dog park, new indoor sports facility, Wagner Community Center expansion, and new senior center as high priorities. To determine the prioritization, timing, and funding for these projects, preliminary planning needs to be completed, including, but not limited to, site feasibility studies, facility master plans, design and engineering documents, cost projections, funding options, etc. Staff feels that this planning is the critical first phase for making the Vision 2020 recommendations a reality since it will provide the Board and staff with the information necessary for making sound decisions to meet current and future park, facility, and programming needs.

Salt Creek Park Redevelopment (\$480,000): In the proposed 2019 Capital Plan, staff recommends improvements at Salt Creek Park to address deficiencies identified in the District's ADA Transition Plan and the Vision 2020 Plan park assessment and based on the District's playground replacement schedule. This project will be funded utilizing tax revenue in the Special Recreation Association Fund (\$200,000 to address accessibility improvements) and Recreation Fund reserves (\$280,000). Specific work includes the following:

- Replacing and updating the playground equipment and surface, which were originally installed in 1999 and have reached the end of their useful life; the fiber playground surfacing will be replaced with a unitary surface, which will decrease annual maintenance expenses (\$350,000);

- Refurbishing and expanding asphalt paths, including adding pathways along the eastern and northern borders to complete an exterior park loop, which will provide expanded level of service for park users and repaving paths to the playground to improve accessibility (\$35,000);
- Installing new picnic equipment and replacing the drinking fountain, which will meet ADA guidelines, and move it closer to the playground (\$45,000);
- Repaving and restriping street parking on the west side of the park (\$25,000); and
- Rebuilding the stairs at the street and playground (\$15,000).

The project also includes \$10,000 for securing DuPage County and City of Elmhurst storm water permits related to the proposed project.

This project addresses the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Amenities** and is a tactic in the 2019 Vision 2020 Strategic Work Plan. Salt Creek Park scored low overall in the Vision 2020 park assessments with a 75 out of 100 along with some of the individual park amenities such as the playground (76 out of 100), pathways (75 out of 100), and drinking fountain (72 out of 100).

Crestview Park Court Resurfacing (\$275,000): To maintain the high quality amenities provided by the District, staff follows a tennis, basketball, and roller hockey court replacement plan to address needed scheduled maintenance and periodic redevelopment of these amenities. In 2019, staff propose building six (6) dedicated pickle ball courts (replacing the current tennis and roller hockey courts), as well as grinding and resurfacing the existing basketball courts. The current courts are at the end of their useful life as illustrated by the Vision 2020 park assessment score of 67 out of 100. This project addresses the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Amenities** and is a tactic in the 2019 Vision 2020 Strategic Work Plan. Adding the first dedicated outdoor pickleball courts will expand park offerings and the level of services provided to the community. This project will be funded by using Recreation Fund reserves (\$275,000).

Berens Park Backstop Replacement (Field #5) (\$50,000): The 2019 proposed capital budget includes funds to replace Berens Park athletic field backstop #5 (last replaced in 2001). Since the current backstop has reached the end of its useful life, a new backstop will decrease maintenance expenses and improve playing conditions. This project addresses the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Amenities** and is a tactic in the 2019 Vision 2020 Strategic Work Plan (based on the athletic field park assessment scores). This project will be funded utilizing General Fund reserves (\$50,000).

Berens and Van Voorst Parks Baseball Field Renovations (\$42,500): The proposed 2019 capital budget includes renovating Berens Park athletic fields #1, 2, 3 and 4 and the Van Voorst Park baseball field (\$42,500). By implementing an athletic field renovation schedule, the District improves efficiencies in daily maintenance, enhances safety by providing consistent playing surfaces through improved grading and higher quality infield mix, and reduces rainouts, which negatively impact AFAC user groups and in-house leagues. This project addresses the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Amenities** and is a tactic in the 2019 Vision 2020 Strategic Work Plan (based on athletic field park assessment scores). This project will be funded utilizing Capital Improvement Fund reserves (\$17,500) and AFAC Member User Fee revenue (\$25,000).

Dog Park Site Clearing and Temporary Fencing (\$25,000): In 2017, the Board acquired 0S762 Old York Road for the future development of the District's first dog park, and in 2018, hired Upland Design to conduct a site feasibility study and community outreach and develop a site master plan, which the Board approved on July 23, 2018. The District will design, engineer, bid and construct the dog park when funding is secured; however, in 2019, staff recommends removing the standing dead and "garbage" trees which are creating

an unsafe environment (\$20,000) and installing a temporary chain-link construction fence on the east site of the site to prevent trespassing (\$5,000). Staff proposes funding this project with Recreation Fund reserves (\$25,000).

Wild Meadows Trace Playground Removal (\$10,000): In the proposed 2019 Capital Plan, staff recommends removing the playground at Wild Meadows Trace, which has reached the end of its useful life and received the third lowest Vision 2020 park assessment playground score (the playgrounds with the first and second lowest scores have been replaced since the assessment was conducted). This project addresses the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Amenities** and is a tactic in the 2019 Vision 2020 Strategic Work Plan. In addition, the playground is inaccessible and not at an optimal location with its proximity to the street, and both the Pioneer Park and York Commons playgrounds are within walking distance to this playground. This project will be funded utilizing Recreation Fund reserves (\$10,000).

Park Amenity Asset Management and Upgrades (\$998,500)

Salt Creek Greenway Trail Connector (\$650,000): The 2019 capital budget includes funds for completing the engineering and design (\$44,400) and construction (\$605,600) of a 740 ft. long by 6 ft. wide asphalt trail connection in proximity to Brush Hill Road south of Butterfield Road. The current alignment at this location has trail users on the shoulder of the road and traveling against the flow of traffic. This project will provide a less hazardous and better bike route for all trail users and will be funded partially through an Illinois Transportation Enhancement Program (ITEP) grant (\$363,200) and Capital Fund reserves (\$286,800).

Preliminary engineering for the project was completed in 2014. However, continued work on it shifted to 2018 due to ongoing easement negotiations with the property owners at 360 Butterfield Road and the Astoria Place Homeowners Association. In 2018, the District completed preliminary engineering for \$12,500 and paid negotiation legal fees and easement compensation costs of \$87,800. After more than twenty (20) years of negotiation attempts, agreements have been reached with 360 Butterfield, LLC and Astoria Place Home Owners Association. On May 14, 2018, the Board approved the 360 Butterfield permanent easement for recreational, pedestrian, hiking and bicycle trail purposes, as well as a temporary construction easement. On July 23, 2018, the Board approved the Astoria Place Townhome Owners Association permanent easement and temporary construction easement for the trail connector allowing the District to move forward with the project. In 2019, the projected remaining project cost of \$650,000 is based on the lowest responsible bid for the project (Illinois Department of Transportation reviewed bids in September 2018).

Berens Park Sled Hill Upgrades (\$200,000): In the 2019 capital budget, staff proposes re-grading the slope at the Berens Park sled hill (\$143,635), removing and restoring trees and the natural area surrounding the perimeter of the hill (\$36,145), and replacing fencing (\$20,220). This project will eliminate the deteriorating fencing and rough and uneven terrain and landscape that encompasses the sled hill as well as reduce the costs associated with ongoing fence repair and tree removals and maintenance. Furthermore, it will rehabilitate a key recreational amenity for the community as the sled hill is utilized year-round (in the winter for sledding and during other seasons as a unique component of fitness workouts). In 2018, the District completed project engineering and cost estimates for 2019 capital planning (for a total cost of \$31,400). Staff proposes utilizing Capital Improvement Fund reserves to fund 2019 project expenses (\$200,000).

Park Drainage Improvements (\$95,000): Over a multi-year period, staff recommends addressing drainage issues at Wilder, Wild Meadows Trace, East End, York Commons, Butterfield, Van Voorst, and Berens Parks. The multiple drainage issues in these parks negatively impact maintenance operations, athletic field usage, special events, and passive recreational activities along with posing a hazard to the

public with the depth of the standing water and mosquitoes. Staff spend multiple days annually pumping standing water from the parks to resolve these issues.

In 2019, staff propose hiring an engineering firm to develop an improvement plan for all seven locations (\$45,000) and starting plan implementation by addressing improvements to the park drainage system at Wilder Park (\$50,000). The focus of the construction will be to resolve issues through sustainable means that avoid connecting to existing storm sewers when possible. This project will be funded utilizing General Fund reserves (\$95,000).

Depot/Safety Town Improvements (\$33,500): In the 2019 capital budget, staff recommends updating and renovating Safety Town buildings and grounds and replacing the Depot roof. Improvements include the following:

- Replacing picnic benches and tables to meet ADA compliance for companion seating (\$6,500);
- Updating roofing, tuck pointing, and painting the mini buildings in the village, which are beyond their useful life and require modernization, as well as replacing signage, including those that identify sponsors of the buildings and amenities (\$10,000); and
- Replacing the Depot roof (twenty-one (21)-years old and beyond its useful life) (\$17,000).

Similar to when Safety Town was built in 1999, staff will seek sponsorships of the buildings and amenities to fund these improvements (\$16,500 fundraising goal to match total Safety Town project expenses). The remaining expenses for the Depot roof replacement will be funded with Recreation Fund reserves (\$17,000).

Van Voorst Park Fence Replacement (\$20,000): In 2019, staff recommends replacing the deteriorating chain-link fence at the east side of the Van Voorst Park property line. The fence has reached the end of its useful life and replacing it would significantly reduce future maintenance costs and improve the aesthetics of the park. Staff proposes utilizing General Fund reserves (\$20,000) to fund this project.

Paving and Sealcoating (\$365,900)

Pioneer Park Upgrades (\$157,500): In the proposed 2019 capital budget, staff recommends improvements at Pioneer Park to address deficiencies identified in the District's ADA Transition Plan and the parking spaces needed to support park use and demand. Specific work includes completing engineering, expanding, and refurbishing the parking lot at the Mitchell Street entrance and adding a path from the street (\$153,000) along with installing a new drinking fountain, which will meet ADA guidelines and has a doggie bowl (\$4,500). This project will be funded utilizing tax revenue in the Special Recreation Association Fund (\$15,000 to address accessibility improvements) and Capital Fund reserves (\$142,500).

The parking lot has reached the end of its useful life, requiring increased maintenance to keep it functional and the new path will enhance safety. Although seal coating and maintenance extends the life of the asphalt, it eventually deteriorates and must be replaced for safe pedestrian and vehicle use. The parking lot scored low in the Vision 2020 park assessments at 77 out of 100. The proposed new lot will provide an enhanced level of service by adding eleven (11) new spaces for a total of twenty (20).

Berens Park East Parking Lot (\$150,000): As part of the upkeep, safety, and maintenance of the parks, staff proposes completing total grinding, resurfacing, and repairing of the Berens Park East parking lot, which is at the end of its useful life (\$150,000). Although seal coating and maintenance extends the life of the asphalt, it eventually deteriorates and must be replaced for safe pedestrian and vehicle use.

Additionally, this project will improve ADA accessibility and vehicle performance and reduce future environmental stress and maintenance costs.

In 2018, the Berens Park West parking lot and Oaklawn Avenue parking stalls were replaced (\$166,000). This project will be funded utilizing Paving and Lighting Fund tax revenue (\$135,000) and Special Recreation Association Fund reserves (\$15,000 to address accessibility improvements).

Sealcoating Projects (\$33,400): In 2019, a number of the asphalt paths and parking lots are scheduled for seal coating and re-striping as part of the upkeep, safety, and maintenance of the parks. Continued routine maintenance of asphalt extends the life of the product and reduces long term replacement costs and environmental stress. In 2019, staff propose seal coating the Butterfield Park paths (\$8,400) as well as the Berens West (\$15,000), York Commons (\$8,400), and Administrative office building (\$1,600) parking lots to extend the useful life of the pavement. This project will be funded utilizing General Fund reserves (\$26,700) and Paving and Lighting Fund tax revenue (\$6,700).

Portion of Berens Park Paths (\$25,000): As part of the upkeep, safety, and maintenance of the parks, staff propose repaving the Berens Park paths on the north side of the artificial turf fields, which are at the end of their useful life. Although seal coating and maintenance extends the life of the asphalt, it eventually deteriorates and must be replaced for safe use. This project will be funded utilizing General Fund (\$12,500) and Special Recreation Association Fund reserves (\$12,500 to address accessibility improvements).

Facility Improvements (\$309,500)

Smalley Pool Asset Management (\$145,000): In 2019, staff propose replacing the entire Smalley Pool Diamond Brite interior surface and the tiles that border the expansion joints, which are both at the end of their useful life (\$145,000). The previous replacement of the surface was completed in phases from 2010 to 2013. It has been patched and repaired annually at an average cost of \$3,500. The benefits of replacing the entire surface in one year are the following:

- reduce maintenance costs by eliminating the need for miscellaneous patch repairs before the start of pool season;
- allow for comprehensive repairs to the concrete sub-base of the pool; and
- establish uniformity of the pool interior surface and color.

Replacing the tiles that border the expansion joints will ensure a water tight seal and help extend the longevity of the interior pool surface. This project will be funded utilizing Recreation Fund reserves (\$145,000).

Wagner Community Center HVAC (\$127,000): To improve the customer experience and maintain the facility, the 2019 capital budget includes conducting an engineering assessment (\$12,000) to replace the HVAC equipment for the registration and south office areas, guest lounge, and Sunbeams & Rainbows classroom and removing obsolete exhaust fans and intake hoods. After engineering is completed, staff also propose then replacing the three rooftop HVAC units and two unit ventilators that service the registration and south office areas (\$115,000). The goal is to upgrade the current system with modern, energy efficient units, which will positively impact the environment and require less maintenance, resulting in cost savings. This proposed project will be funded utilizing Recreation Fund reserves (\$127,000).

Maintenance Facility Roof (\$37,500): As per the intergovernmental agreement with the City of Elmhurst regarding shared facility use, the District utilizes space and amenities at the City's Maintenance Facility (e.g., offices, work spaces, lunchroom, garage space, gas pumps) and the City maintains the building and schedules necessary upgrades (the District contributes 25% towards project costs). The City included in its

capital plan temporary repairs to the garage roof, including replacement of existing rubber roof sections to transition from a standing seam metal roof to a rubber roof system. The City will also be replacing the gutters and down spouts on the north side of the facility as well as completing masonry and sealant repairs. This project is necessary for the City's and District's continued use of the facility, and the District's portion of the cost is \$37,500. This project will be funded utilizing General Fund (\$25,000) and Capital Fund (\$12,500) reserves.

Vehicles and Equipment Replacement (\$290,800)

Best practice in fleet management and equipment replacement is to replace vehicles and equipment as they near the end of their useful life. This practice allows for continued routine replacement, which maintains the trade-in or auction value of used vehicles and equipment and reduces long-term replacement costs. Additionally, changes in technology and ultra-specific tools and implements for equipment allow for greater efficiencies in the overall maintenance operations, which improves productivity and outcomes in the field. Recommended vehicle and equipment replacement and upgrades for 2019 are described in this section.

Rolling Vehicle Stock Replacement (\$135,000): Plowing, towing, and hauling takes a toll on fleet vehicles and as vehicles reach the end of their useful life, the rolling stock allows the District to cycle in new vehicles with higher fuel efficiency, while capitalizing on the return on investment by getting a higher trade-in value. This practice allows the District to keep the fleet of vehicles current, maintain the annual spending on vehicles at a relatively consistent level (decreasing the need for large multi-vehicle purchases), and reduce the impact of depreciation on the fleet.

In 2019 staff recommends purchasing two vehicles: an Aerial Lift & Truck (\$100,000) and a Ford F350 Crew Cab pick-up (\$35,000). The current vehicles are twenty-one (21)-years old and eleven (11)-years old respectively and on the road daily. The lift and truck will function as a daily maintenance vehicle for the District's electrician, and the pick-up will be utilized by the mowing crew.

This purchase will be funded utilizing General Fund reserves (\$135,000). Revenue from trade-ins and auctions offset the impact of vehicle replacement costs. Depending on the demand for used vehicles and their condition, staff projects an estimated potential return of \$5,000 from the trade-in/auction of the vehicles listed above.

Parks and Facilities Grounds Equipment Replacement (\$119,000): Since mowers, loaders, and tractors are essential for day-to-day maintenance operations, staff annually recommends budgeting for the replacement of this equipment as it reaches the end of its useful life. As noted previously, delayed replacement can result in increased costs to maintain the equipment and potential project and maintenance task interruptions due to lost time for repairs. Staff recommends that the 2019 vehicle purchases include replacing the existing eighteen (18)-year old 16 inch wide area mower (\$85,000), twenty (20)-year old snow removal tractor with broom (\$25,000), and seven (7)-year old 61 inch stander mower (\$9,000). All of these vehicles are deteriorating and at the end of their useful life.

The equipment purchases will be funded utilizing General Fund reserves (\$119,000). Depending on the demand for used equipment and their condition, staff anticipates approximately a \$7,000 return on the equipment for trade-in.

Fleet Propane Conversions (\$36,800): In 2019, staff propose converting four (4) of the most heavily used vehicles from gasoline fuel to propane for a cost of \$9,200 per vehicle (a Ford F150, a Ford F250 Extended Cab, and two (2) Ford Transit Vans). The conversion to propane as the primary vehicle fuel source will reduce emissions and is expected to decrease maintenance intervals. Propane use is a sustainable practice, which will contribute to the District's role in protecting the environment. The City of Elmhurst has successfully converted multiple vehicles in their fleet using the same process and has an existing propane

fueling station at the Maintenance Facility available to the District. This project will be funded utilizing General Fund reserves (\$36,800).

Enterprise Facility Projects (\$346,965)

To continue to meet enterprise facility financial goals and provide a quality customer experience, the 2019 proposed capital budget includes the following projects.

Courts Plus Pool Filter Replacement and Whirlpool Improvements (\$86,500): In 2019, staff proposes replacing the Courts Plus pool filter tank (\$65,000), which is beyond its useful life at over twenty (20)-years old and welded shut. A new pool filter will prevent equipment failure, thereby providing uninterrupted pool service to members. Staff also proposes retiling the whirlpool and addressing deficiencies identified in the District's ADA Transition Plan (\$21,500). The tile is failing in various locations and requires replacement. The repairs will provide the opportunity to create a recommended ADA transfer wall. A transfer wall is along an accessible route and allows a person to leave a mobility device and transfer onto the wall and then into a pool or spa. This project will be funded utilizing Enterprise Services Fund reserves (\$86,500).

Sugar Creek Restoration Final Engineering/Permitting (\$70,000): Sugar Creek at the Golf Course is compromised by streambank erosion, loss of property, sediment accumulation, degraded water quality and irrigation pond deterioration; therefore, to address these issues, an environmentally sound stream stabilization, pond improvements, and riparian corridor enhancements plan is needed. The Sugar Creek Restoration project includes stream and pond restoration with enhancement measures for Sugar Creek and shoreline areas with the Golf Course. The final engineering/permitting process started in fall 2018, and staff propose budgeting \$70,000 in 2019 to complete the final plans and permits for construction (\$56,550 spent in 2018). Final engineering is necessary to provide site investigations, the framework for construction, and to obtain more detailed cost estimates, which are all needed for grant funding applications.

This project will preserve future revenues of the golf course since six (6) holes will be directly impacted if streambanks continue to deteriorate, ensure a natural water source for irrigation versus increased expenses for water and restore a natural waterway for improved water quality and stormwater management. The project will be funded with a loan from the two partner agencies to be paid back when long-term debt is retired. The District portion of the loan (50%) will be funded utilizing General Fund reserves.

Courts Plus Fitness Equipment Replacement (\$70,465): This project continues the implementation of the five (5)-year fitness floor equipment purchase plan based on a useful life template, which focuses on upgrades to high use equipment while maximizing resale value. The District's goal is to trade-in equipment before a significant increase in repairs and to remain competitive with other fitness providers as new equipment provides the latest in fitness technologies and amenities.

In the 2019 capital budget, staff propose funding the purchase of Functional Fitness Floor Strength Line athletic training (\$18,000) and Fit4Life Function Strength Line (\$7,500) equipment and expanding the connectivity of internet capable cardio equipment (\$7,725). Staff is beginning to have difficulty finding original parts for both strength lines since they are twelve (12)-years old and beyond their useful life (7 to 10 years). The proposed project costs also reflect the last of three installment contract payments (\$37,240) for fitness equipment replacement, which was approved by the Park Board on July 10, 2017. This project will be funded utilizing Enterprise Services Fund reserves (\$70,465).

Revenue from the resale value of equipment impacts replacement costs. Depending on the demand for used equipment and their condition, staff projects an estimated potential return of \$5,000 from reselling equipment in 2019. Staff also estimates an annual repair/maintenance savings of \$1,000 since the current equipment is no longer under warranty and repairs typically increase after three (3) to four (4) years for cardio equipment.

Courts Plus Interior Enhancements (\$42,000): In the 2019 capital budget, staff propose Courts Plus interior facility improvements to continue the welcoming appearance of the facility, create a pleasant fitness experience, compete with local fitness facilities, and reduce operating expenses. This project includes funds for completing general facility painting, updating wall coverings, and replacing ceiling tiles. Staff also propose repairing the men's locker room shower area tiles since they have been separating from the floor in numerous locations over the last three (3) years along with recoating the poured rubber flooring in the multi-purpose room, which is scratched and worn and reached the end of its useful life. This project will be funded utilizing Enterprise Services Fund reserves (\$29,500).

Courts Plus Tennis Area Improvements (\$26,500): In the 2019 capital budget, staff propose painting the tennis area walls, steel structures, and pipes and repairing the reflective ceiling and existing curtains that are worn. These improvements are necessary to continue providing a pleasant fitness experience and to reduce maintenance expenses. This project will be funded only if it is financially feasible based on healthy Enterprise Services Fund income levels after the third quarter of 2019 (\$26,500).

Wilder Mansion Wedding Garden Enhancements (\$27,000): In 2019, staff propose improvements to the Wilder Park Formal Gardens wedding bowl, including renovating the turf, brick pavers and concrete sidewalk, and improving flood control since it fills up with water during heavy rain events (\$27,000). These improvements will ensure a continued positive experience for facility rentals and park users, including eliminating a potential trip hazard and improving aesthetics. This project will be funded utilizing Museum Fund reserves (\$27,000).

Wilder Mansion Carpet Replacement (\$24,500): In the 2019 capital budget, staff proposes replacing the Wilder Mansion carpet on the second level (\$24,500) that was originally installed as part of the facility restoration in 2008. The carpet has been repaired and re-stretched numerous times, but those procedures can longer be done without causing damage. This project will be funded utilizing the Museum Fund tax revenue (\$12,250) and reserves (\$12,250).

Enterprise Equipment Replacement (\$45,000)

Sugar Creek Golf Course Maintenance Equipment Replacement (\$45,000): With the average age of equipment over 16 years, staff recommends continuing the Sugar Creek Golf Course equipment replacement plan by purchasing a specialized mower designed to handle steep/rough slopes safely. As noted in the *Vehicle and Equipment Replacement* section on page 164, the age and inefficiency of equipment results in lower resale values that can be used toward purchasing new equipment. It also results in lost staff time (due to repairs and poor performance) and leads to a deterioration of the core facility and services, which results in reduced course revenue due to a lower quality product being offered. Some aged equipment becomes beyond repair and requires complete replacement as repair parts are no longer available. Also, newer equipment conforms to current EPA Tier 3 emissions and fuel standards, increasing fuel efficiency and decreasing pollution and fuel costs. Maintaining the aging equipment fleet is essential to continue Sugar Creek operations and a positive customer experience. This purchase will only be executed if it is financially feasible based on healthy Sugar Creek Golf Course Fund income levels after the third quarter of 2019 (\$45,000).

Information Technology (\$40,400)

Document Imaging Software (\$40,400): In the 2019 capital budget, staff recommends the purchase of document imaging software to streamline the management of membership, registration, and employee documents/forms (e.g., program paperwork, finance records, human resource forms, vendor documentation, etc.). The software will improve the organization, accessibility, and efficiency of document storage and retrieval for District staff and customers/members. Specifically, it will enhance the security of

document storage and access, reduce paper and printing costs, decrease file cabinet storage space, and enable the quick retrieval of paper documents.

The projected project costs reflect software (\$20,000), user licenses (\$10,000), scanning hardware (\$5,000), and installation, training and consulting fees (\$5,400), which will all be funded utilizing General Fund reserves. Future operating expenses would include annual software support fees and additional licenses (projected at \$5,000).

Contingency (\$75,000)

Contingency (\$75,000): Funds are allocated for unanticipated emergencies and change orders.

Impact of Projects on the Operating Budget

During the capital planning process, staff develops estimates for the financial impact of proposed projects on the operating budget during the three-year period after project completion. This section provides an overview of how capital expenses may potentially affect the District's current and future operating budgets and services. This financial impact analysis is critical to consider when determining capital project funding and priorities so adequate resources are available to open, manage and/or maintain upgraded or new facilities and equipment and to appropriately prioritize projects based on the funding available in current and future budgets.

Park Improvements and Amenities: 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, new park amenities and improvements may have an impact on future operating expenses to meet increased supply, material, and/or maintenance needs. Park projects may lead to a slight increase in supply expenses such as new south-side sand volleyball courts (proposed for 2020), which will result in a \$500 annual budget impact to purchase replacement sand annually. Similarly, the new Plunkett Park athletic field irrigation system proposed in future years of the Capital Plan will also lead to a slight increase in expenses for utilities due to water usage and for maintenance to start-up the system at the beginning of the season and shut it down at the end (staff projects approximately a \$12,000 annual impact overall based on current water expenses for irrigated fields).

New Facilities: Large-scale facility development and expansion upgrades typically do have a significant impact on future operating expenses, including staffing, maintenance, utilities, supplies, etc. For example, staff proposes 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 main 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. As the District develops plans for Vision 2020 facility projects such as an indoor sports facility and new senior center, staff will compile the operational impact of these new facilities on future budgets along with construction costs.

Technology Projects: To continue to meet changing technology needs, staff included projects in the capital plan for new and upgraded hardware and software, which typically have an impact on the operating budget. Although a portion of the operating expenses may already be in the budget, if the project involves upgrading or replacing existing hardware/software, expenses may increase or decrease due to the system needs of the new/upgraded software (e.g., annual maintenance fees). For example, the new document imaging software purchase proposed for 2019 will increase operating expenses due to annual support fees and fees to purchase additional licenses for additional users. Staff project an estimated impact of \$5,000 in the first two years and \$7,300 in the third year after purchase.

Equipment Replacement: Annually replacing the District's oldest vehicles and equipment allows staff to work as efficiently as possible and meet customer service expectations as newer vehicles and equipment provide greater performance and require less repairs resulting in shorter downtime. For example, annual fitness equipment replacement is projected to result in annual maintenance cost savings from \$1,000 to \$4,500 after purchase due to replacing equipment no longer under warranty. Also, equipment has a higher resale value when it is not past its useful life; therefore, if staff purchases new equipment according to the recommended replacement schedule rather than delaying until it is no longer usable, the District can utilize those dollars toward the purchase of new equipment. Depending on the demand for used equipment and its condition, staff projects a potential annual average trade-in value of \$10,300 for the next three years of the fitness equipment replacement plan.

Similar to fitness equipment, replacing vehicle and grounds maintenance equipment can potentially offset expenses from trade-ins and auctions. Depending on the demand for used equipment and its condition, staff expects approximately a \$7,000 return on the equipment being replaced in 2019. The District also realizes similar savings when replacing vehicles, including trade-in/auction value (\$5,000 for the proposed retirement of vehicles in 2019).

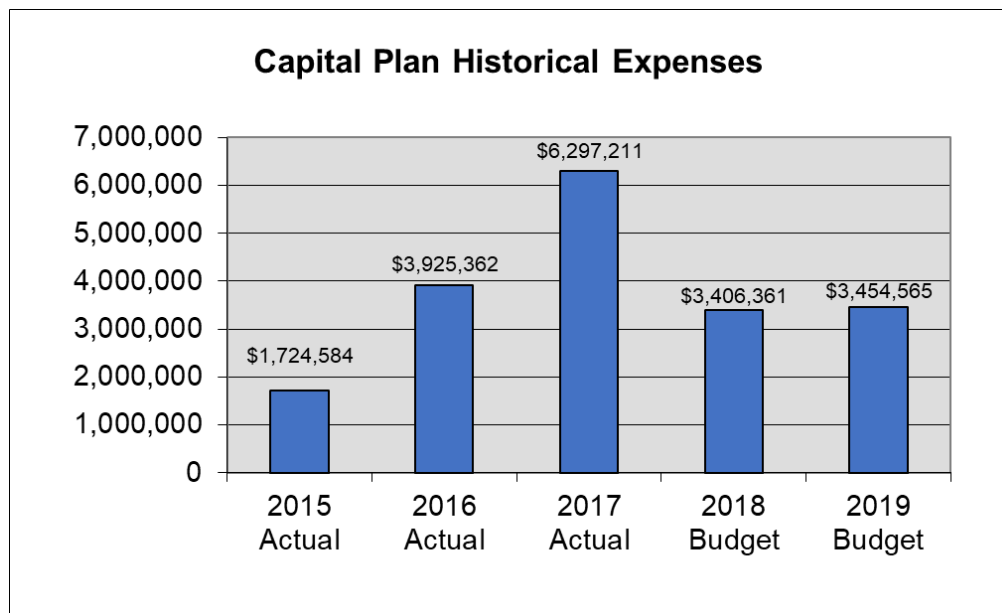
Building Improvements: Building improvements can lead to a reduction in long-term operating expenses. Energy saving projects such as replacing existing lighting systems with energy efficient ones and replacing building systems can reduce utility costs. For example, due to technology improvements, the proposed replacement of the Courts Plus radiant heat boiler in 2020 will reduce service calls and material and energy costs, resulting in a projected annual savings of \$2,500 in the first year and \$1,500 in the second year after installation. Specifically, these savings are due to a reduction in fuel consumption from installing a green high efficiency boiler and repair expenses due to installing new equipment. Similarly, the proposed future replacement of HVAC systems at Courts Plus and the Wagner Community Center will also reduce operating expenses based on the availability of higher efficiency systems with newer technology.

Building improvements that upgrade facilities such as the installation of a permanent structure at The Hub facility (proposed for 2022) may lead to cost savings. For example, the District would realize a reduction in annual staff maintenance (\$250), woodchip replacement (\$600) and tent rental and repair costs (\$3,000) as staff would no longer need to put-up and take-down the tent or pay repair costs after severe storms. Also, the District could potentially receive approximately \$5,000 for selling the existing tent.

Revenue Generating Improvements: After a project is completed, it may also impact revenues and as a result, offset an increase in operating expenses. For example, staff proposes buying a commercial washer and dryer in 2020 to add towel service to the current membership amenities offered at Courts Plus. Operating expenses are projected to increase an average of \$14,000 annually (the first three years) for the cost of purchasing towels and cleaning supplies and for staff to provide this service. These expenses will be offset by the additional annual projected revenue of \$13,500 from members using the towel service (based on average revenue for the first three years of operation). The projected net impact of offering towel service is \$1,500 of increased expenses in the first year, \$500 in the second year and \$0 (breakeven) during the third year.

Five-year Comparison of Capital Expenses

The chart below illustrates Capital Plan project expenditures from 2015 to 2017 and budgeted expenditures for 2018 and 2019.



As compared to the 2018 Budget, capital project expenses are increasing slightly by 1.4% (\$48,204) in the proposed 2019 Budget to maintain healthy reserve levels for future capital project spending. When comparing 2017 actual to 2018 budgeted capital expenses, 2018 budgeted capital expenses decreased significantly by 84.9% (\$2,890,850) primarily due to the 135 Palmer Drive, Old York Road, and 207 N. Hampshire Drive property purchases in 2017. When comparing 2016 to 2017 actual capital project expenses, 2017 capital spending increased significantly (37.7% or \$3,298,151) primarily due to the aforementioned reason.

Vision 2020 and ADA Transition Plans

Vision 2020 Plan: In July 2017, the Board approved the Vision 2020 Plan, which updated the District's Comprehensive and Strategic Plans. The Plan provides long-term recommendations for the coordinated development and maintenance of District parks and facilities, as well as potential future infrastructure and land expansion. Facilitated by an independent planning firm, the District gathered extensive community feedback in 2016-17 to develop the Plan, including focus groups, open forums, and community surveys along with compiling feedback from full-time and part-time staff via staff meetings and surveys. The planning firm also conducted a needs assessment, which included an evaluation of District parks, facilities, and programs along with demographic, trend, and level of service analyses. The feedback collected and needs assessment outcomes shaped the Vision 2020 Plan key findings and recommendations, which were utilized to develop an action plan that drives long-range planning, directs decision-making, and assists with allocating District resources.

Prior to the 2018 capital budgeting process, staff reviewed the Vision 2020 recommended park and facility improvements to assess how they align with current replacement plans, determine which projects should be integrated into the District's Long-range Capital Plan and prioritize these projects based on immediacy, feasibility, need, and available funding and resources. Staff updated the long-range Capital Plan based on this analysis so that project priorities, timing, and funding would reflect the outcomes of the Vision 2020 Plan. By integrating the Vision 2020 recommendations into the Capital Plan, the District has made a

commitment toward addressing future development needs identified through an extensive independent assessment of the parks, facilities, and programs along with community feedback. These recommendations serve as guidelines for the Board, which weighs economic feasibility and project timing when considering the implementation of recommended park and 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 tracks when projects are completed and makes updates to the Plan as necessary to ensure it remains relevant, and the Board reviewed ADA Transition Plan implementation progress at the March 12, 2018 Board meeting.

Depreciation

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. The audited financial statements, which are reported using GAAP, continue to reflect depreciation expenses as required.

2019-28 Long-range Capital Plan Summary

A copy of the *2019-28 Long-range Capital Plan Summary* is provided on the following pages. For projects in the 2019 Capital Budget, project titles reflect work to be performed in 2019 and may not reflect work proposed for future years of the Plan (2019-28). Also, 2019 Budget and future-year park and facility asset management projects are presented separately from future new and major redevelopment projects on pages 171-173 (asset management projects are listed in the first summary section of Proposed Capital Project Expenses and major/new redevelopment projects are in the second summary section) and the overall summary of Capital Improvement Plan Revenues and Expenses (on page 171) reflect park and facility asset management projects only. The Department Acronyms are as follows: PRK (Parks), FAC (Facilities), ENT (Enterprise Services), SC (Sugar Creek Golf Course), IT (Information Technology), FIN&HR (Finance and Human Resources), and ADM (Administration). The priority ranking categories and related criteria average ranges that fall within those categories are as follows: A-Highest (4.00); B-High (2.50-3.99); C-Medium (2.00-2.49); D-Low (1.25-1.99); E-No Need (Below 1.25).

**Elmhurst Park District
2019-2028 Capital Plan Summary**

Summary of Proposed 2019 Capital Improvement Plan (Revenues-Expenses) Asset Management Only

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total ('19-'28)</u>
Total Revenues	3,384,565	343,826	737,017	758,844	929,267	6,570,553	12,699,829
Total Expenses	3,454,565	5,707,901	3,504,087	3,084,250	1,336,566	6,059,172	23,146,541
Difference	(70,000)	(5,364,076)	(2,767,070)	(2,325,406)	(407,299)	511,381	(10,446,712)

Summary of Approved 2018 and Proposed 2019-28 Capital Project Revenue

	<u>FY 18</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total ('19-'28)</u>
<u>Debt Proceeds</u>								
Annual Rollover G.O. Bond in Capital Improvement Fund (Various 2018 Capital Projects)	338,958	0	0	391,034	410,671	578,872	4,807,297	6,526,832
<u>Property Tax Levy</u>								
Current Year Special Recreation Association Fund Tax Levy (2019 Salt Creek Park Redevelopment)	200,000	200,000	200,000	200,000	200,000	200,000	1,000,000	2,000,000
Current Year Paving and Lighting Fund Tax Levy (2019 Berens East Parking Lot Paving and Seal Coating Projects)	89,987	141,700	143,826	145,983	148,173	150,395	763,256	1,493,332
Current Year Museum Fund Tax Levy transfer to Capital Fund (2019 Wilder Mansion Carpet Replacement)	14,000	12,250	0	0	0	0	0	12,250
<u>Cash and Investments (Budgeted and Accrued in Previous Years)</u>								
General Fund Cash and Investments transfer to Capital Improvement Fund (Various 2019 Capital Projects)	423,195	696,200	0	0	0	0	0	696,200
General Fund Cash and Investments transfer to Paving and Lighting Fund (2019 Seal Coating Projects and Portion of Berens Paths)	0	39,200	0	0	0	0	0	39,200
Recreation Fund Cash and Investments transfer to Capital Improvement Fund (Various 2019 Capital Projects)	1,038,750	1,079,000	0	0	0	0	0	1,079,000
Special Recreation Association Fund Cash and Investments (2019 Portion of Berens Path, Berens East Lot Repl., Pioneer Park Upgrades)	30,000	42,500	0	0	0	0	0	42,500
Enterprise Services Fund Cash and Investments (2019 Courts Plus Fitness Equip. Repl., Pool/Whirlpool Improv., & Interior Enhancements)	387,966	198,965	0	0	0	0	0	198,965
Museum Fund Cash and Investments (2019 Wilder Mansion Carpet Replacement and Wedding Garden Enhancement Projects)	0	39,250	0	0	0	0	0	39,250
Capital Improvement Fund Cash and Investments (Various 2019 Capital Projects)	318,055	159,300	0	0	0	0	0	159,300
Capital Improvement Fund Cash and Investments - Resulting from 2017A G.O. Bond Issuance in 2017 (Various 2019 Capital Projects)	0	300,000	0	0	0	0	0	300,000
Paving and Lighting Fund Cash and Investments (2018 Berens West Parking Lot and Oaklawn Ave. Parking Stalls Paving)	50,000	0	0	0	0	0	0	0
Capital Improvement Fund Cash and Investments (2016 Salt Creek Greenway Trail Connector deferred-ITEP grant future reimbursement)	145,000	0	0	0	0	0	0	0
<u>Income (Earned in the Year the Project is Budgeted)</u>								
General Fund Transfer of AFAC Member User Fee Revenue to Capital Fund (2019 Baseball Field Renovations)	10,000	25,000	0	0	0	0	0	25,000
Enterprise Services Fund Income (2019 Courts Plus Tennis Area Improvements)	0	26,500	0	0	0	0	0	26,500
Sugar Creek Golf Course Fund Income (2019 Maintenance Equipment Replacement)	45,000	45,000	0	0	0	0	0	45,000
<u>Grants/Donations</u>								
ITEP Grant (2019 Salt Creek Greenway Trail Connector)	0	363,200	0	0	0	0	0	0
Safety Town Donations in Capital Improvement Fund (2019 Safety Town Renovations)	55,000	16,500	0	0	0	0	0	16,500
Youth Baseball Donations in Capital Improvement Fund (2018 Salt Creek Park New Batting Cages)	20,000	0	0	0	0	0	0	0
Elmhurst College Payment in Capital Improvement Fund (2018 Berens Park Synthetic Turf Fields Replacement)	233,750	0	0	0	0	0	0	0
PEP Donation in Capital Improvement Fund (2018 Wilder Mansion Flooring Replacement and Renovation)	6,700	0	0	0	0	0	0	0
Total Revenue	3,406,361	3,384,565	343,826	737,017	758,844	929,267	6,570,553	12,699,829

Summary of Proposed Capital Project Expenses (by Year and Amount in Descending Order)
Asset Management, Equipment, and Technology Improvements

Project Name/Description¹	Category	Dept.	Type	Criteria		FY 19	FY 20	FY 21	FY 22	FY 23	FY 24-28	Total
				Rank	Priority							
Salt Creek Green Way Trail Connector	Trails and Paths	FAC	Upgrade	4.00	A	650,000	0	0	0	0	0	650,000
Salt Creek Park Redevelopment	Play Areas	FAC	Upgrade	3.00	B	480,000	514,326	0	0	0	0	994,326
Crestview Park Court Resurfacing	Athletic Courts	FAC	Asset Management	2.60	B	275,000	18,000	235,000	225,000	10,000	0	763,000
Berens Park Sled Hill Upgrades	Park Amenities	FAC	Upgrade	2.67	B	200,000	0	0	0	0	0	200,000
Pioneer Park Upgrades	Parking Lots	FAC	Upgrade	3.00	B	157,500	0	0	0	0	350,000	507,500
Berens Park East Parking Lot Replacement	Parking Lot	FAC	Asset Management	3.00	B	150,000	58,333	45,000	90,000	30,000	0	373,333
Smalley Pool Asset Management	Outdoor Pools	FAC	Asset Management	3.00	B	145,000	25,000	0	0	0	0	170,000
Rolling Vehicle Stock Replacement	Vehicles	PRK	Asset Management	2.00	C	135,000	90,000	132,000	129,000	100,000	500,000	1,086,000
Wagner Community Center HVAC	Building Interior	FAC	Asset Management	3.00	B	127,000	60,000	125,000	344,400	-	175,000	831,400
Parks and Facilities Grounds Equipment Replacement	Grounds Equipment	PRK	Asset Management	2.50	B	119,000	94,000	33,000	44,000	94,000	150,000	534,000
Vision 2020 Projects Professional Services	Professional Services	ADMIN	Planning	2.50	B	100,000	0	0	0	0	0	100,000
Park Drainage Improvements	Park Redevelopment	PRK	Asset Management	4.00	A	95,000	180,000	0	0	0	0	275,000
Courts Plus Pool Filter Replacement & Whirlpool Improvements	Mechanical Systems	ENT	Asset Management	3.00	B	86,500	19,000	72,000	45,000	69,000	0	291,500
Sugar Creek Restoration Project	Landscape Improvements	SC	Upgrade	2.83	B	70,000	1,500,000	0	0	0	0	1,570,000
Courts Plus Fitness Equipment Replacement	Fitness Equipment	ENT	Asset Management	2.00	C	70,465	89,957	183,037	140,400	15,000	533,672	1,032,531
Berens Park Backstop Replacement (Field #5)	Athletic Fields	FAC	Asset Management	2.50	B	50,000	150,000	45,000	60,000	60,000	505,000	870,000
Sugar Creek Golf Course Maintenance Equipment Replacement	Equipment/Machines/Vehicles	SC	Asset Management	2.86	B	45,000	40,000	45,000	35,000	0	150,000	315,000
Berens and Van Voorst Parks Baseball Field Renovations	Athletic Fields	PRK	Asset Management	2.50	B	42,500	20,500	30,000	27,000	42,500	125,000	287,500
Courts Plus Interior Enhancements	Building Interior	ENT	Asset Management	2.20	C	42,000	102,000	99,500	167,500	75,000	59,000	545,000
Document Imaging Software	Information Technology	IT	Upgrade	2.50	B	40,400	0	10,000	0	0	0	50,400
Maintenance Facility Roof	Building Exterior	FAC	Asset Management	4.00	A	37,500	330,000	0	23,750	0	0	391,250
Vehicle Fleet Propane Conversions	Vehicles	PRK	Upgrade	2.33	C	36,800	27,600	0	9,200	0	0	73,600
Depot/Safety Town Improvements	Park Amenities	FAC	Asset Management	2.25	C	33,500	0	0	0	0	0	33,500
Sealcoating Projects	Parking Lots Trails and Paths	FAC	Asset Management	3.00	B	33,400	27,200	5,000	0	0	0	65,600
Wilder Mansion Wedding Garden Enhancements	Building Site	ENT	Asset Management	2.50	B	27,000	23,500	17,000	35,000	0	0	102,500
Courts Plus Tennis Area Improvements	Buildings	ENT	Asset Management	2.57	B	26,500	0	27,500	149,000	25,000	15,000	243,000
Portion of Berens Park Paths Paving	Trails and Paths	FAC	Asset Management	2.60	B	25,000	0	225,000	225,000	28,566	12,000	515,566
Dog Park Site Clearing and Temporary Fencing	Landscape Improvements	ADMIN/FAC	New/Major Development	3.00	B	25,000	0	0	0	0	0	25,000
Wilder Mansion Carpet Replacement	Building Interior	ENT	Asset Management	2.67	B	24,500	25,000	10,000	42,500	0	0	102,000
Van Voorst Park Fence Replacement	Park Amenities	FAC	Asset Management	2.67	B	20,000	0	125,000	0	0	0	145,000
Wild Meadows Trace Playground Removal	Play Areas	FAC	Upgrade	2.50	B	10,000	0	0	0	0	0	10,000
Eldridge Park Redevelopment	Park Amenities	FAC	Asset Management	3.00	B	0	805,000	150,000	0	0	400,000	1,355,000
Courts Plus/Plunkett Park Parking Lot Repairs	Parking Lots	ENT	Asset Management	2.50	B	0	350,000	0	0	0	0	350,000
South side park (TBD) Sand Volleyball/Basketball	Athletic Courts	FAC	Upgrade	2.00	C	0	182,985	0	0	0	0	182,985
Portable Stage	Grounds Equipment	PRK	Upgrades	2.50	B	0	150,000	0	0	0	0	150,000
Sugar Creek Driving Range Asset Management	Equipment	SC	Asset Management	3.00	B	0	115,000	0	0	0	0	115,000
CP Sanitary Lift Station Improvement Project	Mechanical Systems	ENT	Asset Management	2.60	B	0	85,000	0	0	0	0	85,000
Productivity Software	Information Technology	IT	New/Major Development	3.00	B	0	68,000	0	0	0	0	68,000
Courts Plus Radiant Heat Boiler Replacement	Mechanical Systems	ENT	Asset Management	2.80	B	0	64,500	0	0	0	0	64,500
Courts Plus Laundry Equipment	Equipment/Machines	ENT	Asset Management	2.00	C	0	58,500	0	0	0	0	58,500
Courts Plus HVAC Replacement	Mechanical Systems	ENT	Asset Management	2.14	C	0	57,000	62,500	85,000	195,000	220,000	619,500
Crestview Park Redevelopment	Building Landscape Trails and Paths	FAC	Upgrade	2.75	B	0	55,000	0	0	0	425,000	480,000
Courts Plus Roof Improvements	Building Exterior	ENT	Asset Management	2.00	C	0	37,500	19,500	142,500	17,500	750,000	967,000
Courts Plus Exterior improvements	Building Site	ENT	Asset Management	2.00	C	0	32,000	24,500	0	0	0	56,500
Hub Improvements	Park Amenities	FAC	Asset Management	2.00	C	0	30,000	25,000	0	0	0	55,000
Berens Park Batting Cage Project	Park Amenities	PRK	Upgrade	2.00	C	0	30,000	0	0	0	0	30,000
Sugar Creek Clubhouse/Banquet Room Asset Management	Buildings Interior, Equipment- HVAC	SC	Asset Management	2.50	B	0	25,000	0	0	0	0	25,000
Butterfield Recreation Building Asset Management	Mechanical Systems	FAC	Asset Management	2.67	B	0	20,000	0	0	0	0	20,000
East End Pool Asset Management	Outdoor Pools	FAC	Asset Management	3.00	B	0	20,000	0	0	0	0	20,000
Lacrosse Hitting Wall-Berens Park	Park Amenities	PRK	New/Major Development	3.00	B	0	20,000	0	0	0	0	20,000
Sugar Creek Golf Course Well Maintenance	Equipment	SC	Asset Management	3.00	B	0	18,000	0	0	0	0	18,000
Administrative Building Upgrades and Improvements	Professional Services	FAC	Asset Management	2.00	C	0	7,500	129,500	70,000	0	0	207,000
Blood Pressure Machine	Equipment/Machines	ENT	Asset Management	2.00	C	0	7,500	0	0	0	0	7,500
Berens Park Redevelopment	Outdoor Facilities and Amenities	FAC	Asset Management	2.67	B	0	0	477,000	0	500,000	0	977,000

¹Project titles in the 2019 Capital Budget reflect work proposed for 2019 and may not reflect work proposed for 2020-28.

²Priority: A-Highest; B-High; C-Medium; D-Low; E-No Need

<u>Project Name/Description¹</u>	<u>Category</u>	<u>Dept.</u>	<u>Type</u>	<u>Criteria</u> <u>Rank</u>	<u>Priority</u> <u>Level²</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
Ben Allison Redevelopment	Play Areas	FAC	Upgrade	2.75	B	0	0	395,500	0	0	0	395,500
Abbey Asset Management	Lighting	FAC	Asset Management	2.40	C	0	0	271,850	0	0	0	271,850
Wilder Building (225 Prospect)	Building Interior	FAC	Upgrade	2.00	C	0	0	158,000	0	0	0	158,000
Courts Plus Racquetball Court Improvements	Equipment/Machines	ENT	Asset Management	2.00	C	0	0	140,000	0	0	0	140,000
SAN (Storage Area Network) and Hosts	Information Technology	IT	Upgrade	2.75	B	0	0	61,700	0	0	0	61,700
Sugar Creek Entrance Fencing	Building Site	SC	Asset Management	2.33	C	0	0	25,000	0	0	0	25,000
Sugar Creek Golf Course Fuel Tank Replacement	Equipment- Machines	SC	Asset Management	3.00	B	0	0	25,000	0	0	0	25,000
East End Park Redevelopment	Outdoor Bathrooms and Landscape	FAC	Upgrade	2.50	B	0	0	0	470,000	0	0	470,000
Jaycee Tot Lot Redevelopment	Play Area	FAC	Upgrade	2.33	C	0	0	0	210,000	0	0	210,000
Crestview Asset Management	Building Interior	FAC	Asset Management	3.00	B	0	0	0	85,000	0	0	85,000
PC Replacement	Information Technology	IT	Asset Management	3.00	B	0	0	0	80,000	0	0	80,000
Conrad Fischer Park Redevelopment	Outdoor Facilities and Amenities	FAC	Upgrade	3.00	B	0	0	0	45,000	0	0	45,000
Wagner Carpet Management	Building Interior	FAC	Asset Management	3.00	B	0	0	0	30,000	0	30,000	60,000
Marjorie Davis Redevelopment	Play Area	FAC	Upgrade	2.00	C	0	0	0	0	0	375,000	375,000
Plunkett Park Redevelopment	Athletic Fields	FAC	Upgrade	2.00	C	0	0	0	0	0	350,000	350,000
Garden Plot Development	New Construction	PRK	Upgrade	3.00	B	0	0	0	0	0	187,000	187,000
Courts Plus Emergency Power	Equipment/Machines	ENT	Asset Management	2.00	C	0	0	0	0	0	135,000	135,000
Kiwanis Park Redevelopment	Park Amenities	FAC	Asset Management	2.67	B	0	0	0	0	0	95,000	95,000
Sugar Creek Irrigation Pump System Replacement	Equipment/Machines	SC	Asset Management	1.33	D	0	0	0	0	0	80,000	80,000
Wilder Mansion Emergency Power	Equipment/Machines	ENT	Upgrade	2.00	C	0	0	0	0	0	62,500	62,500
Contingency						75,000	75,000	75,000	75,000	75,000	375,000	750,000
Total Expenses						3,454,565	5,707,901	3,504,087	3,084,250	1,336,566	6,059,172	23,146,541

Summary of Proposed New and Major Redevelopment Expenses (includes Vision 2020 Future Year Projects)

<u>Project Name/Description¹</u>	<u>Category</u>	<u>Dept.</u>	<u>Type</u>	<u>Criteria</u>	<u>Priority</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
Government Assets												
Dog Park Development	Professional Services	ADMIN/FAC	New/Major Development	3.00	B	0	1,613,203	0	0	0	0	1,613,203
Lizzadro Museum	New Construction	ADMIN/FAC	New/Major Development	2.75	C	0	0	0	0	0	0	0
135 Palmer Land Development	New Construction	FAC	New/Major Development	4.00	A	0	3,432,820	0	0	0	0	3,432,820
Land Acquisition	Land Acquisition	ADMIN	New/Major Development	2.33	D	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Wagner Community Center Expansion	New Construction	FAC	New/Major Development	3.00	B	0	308,000	8,008,000	0	0	0	8,316,000
Outdoor Fitness Court	Athletic Court	FAC	Upgrade	3.00	B	0	230,000	0	0	0	0	230,000
Hub Facility Rental Improvements	Professional Service	FAC	New/Major Development	2.00	D	0	17,500	0	175,000	0	0	192,500
Crestview Recreation Building Replacement	New Construction	FAC	New/Major Development	2.75	B	0	0	2,000,000	0	0	0	2,000,000
Smalley Pool Bathhouse Replacement	New Construction	FAC	New/Major Development	2.33	C	0	0	0	0	0	3,200,000	3,200,000
North Side Maintenance Facility	New Construction	PRK	New/Major Development	2.33	C	0	0	0	0	0	812,000	812,000
Total Expenses						0	6,601,523	11,008,000	1,175,000	1,000,000	5,012,000	23,796,523

<u>Project Name/Description¹</u>	<u>Category</u>	<u>Dept.</u>	<u>Type</u>	<u>Criteria</u>	<u>Priority</u>	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24-28</u>	<u>Total</u>
Enterprise Assets												
Courts Plus Expansion	Buildings	ENT	Upgrade	2.25	D	0	0	0	0	3,998,000	0	3,998,000
Courts Plus Racquetball Courts Conversion	Buildings	ENT	Upgrade	2.00	D	0	0	0	0	0	615,000	615,000
Sugar Creek Maintenance Facility Redevelopment	Buildings	SC	New/Major Development	2.83	C	0	0	0	0	0	890,000	890,000
Total Expenses						0	0	0	0	3,998,000	1,505,000	5,503,000

¹Project titles in the 2019 Capital Budget reflect work proposed for 2019 and may not reflect work proposed for 2020-28.

²Priority: A-Highest; B-High; C-Medium; D-Low; E-No Need

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2019 BUDGET: DEBT SERVICE OVERVIEW



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 10 years) and the 2006 G.O. Limited Tax Bonds in April 2014 (saving taxpayers \$204,528 during the twelve-year life of the reissued bonds). At the end of 2017, the District issued debt in the principal amount of \$4,310,000. Of the total issue, \$2,650,000 was primarily used to finance the acquisition and initial site preparation of newly acquired properties at 135 S. Palmer Drive, 447 W. Armitage Avenue, and 207 N. Hampshire Avenue. In addition, \$1,660,000 was included in the issue to replace the District's annual rollover bond amounts for fiscal years 2018, 2019, and 2020 to be used for additional capital project spending and for the repayment of outstanding debt.

The District's current and proposed debt portfolio for 2019 is illustrated in the chart below:

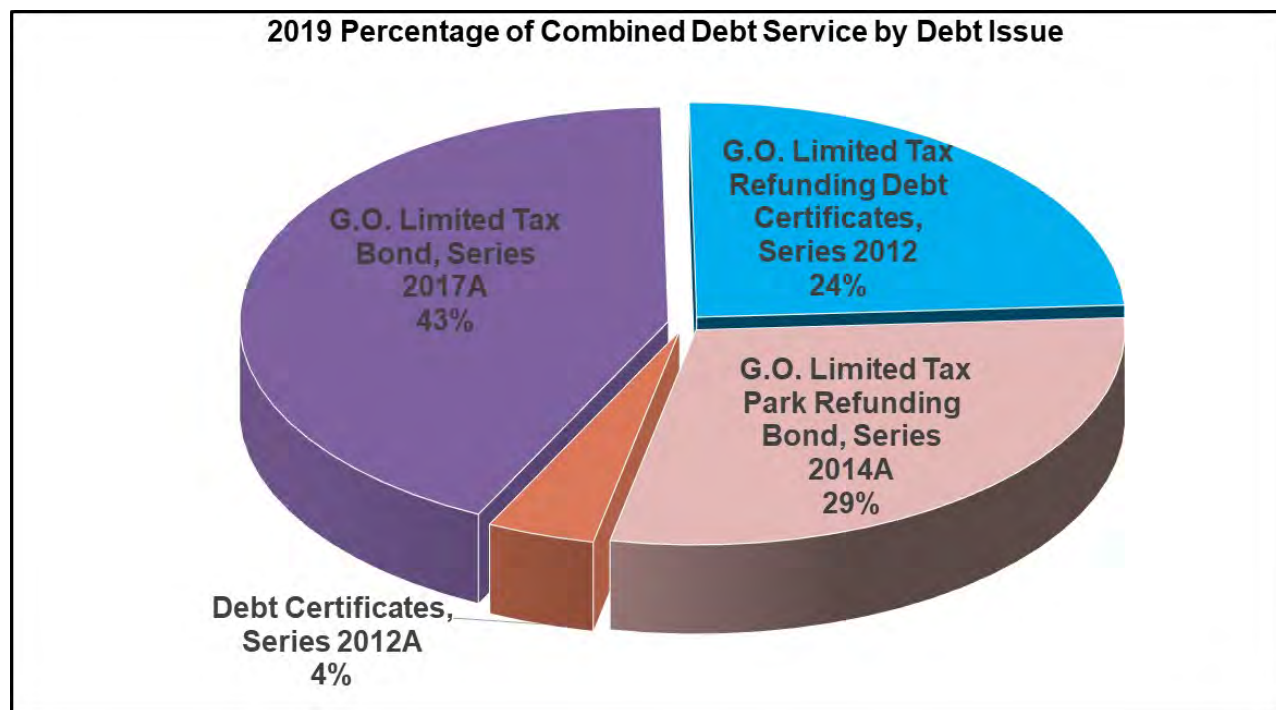
Outstanding Debt					
Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 12/31/2018	Amount of 2019 Principal Payment	Amount of 2019 Interest Payment	Amount of 2019 Total Debt Payment
General Obligation Limited Tax Refunding Debt Certificates, Series 2012					
Expansion of Sugar Creek Golf Course (SC) and purchase and redevelopment of Wagner Community Center (WCC)	Debt Service Tax Levy and Sugar Creek Golf Course Fund Revenues	1,565,000	273,750	36,900	414,200
		<u>101,138</u>	(WCC)	(WCC)	
		1,666,138	91,250 (SC)	12,300 (SC)	
Debt Certificates, Series 2012A					
Purchase of 375 W. First Street, Administrative Offices	Debt Service Tax Levy	770,000	55,000	14,245	69,245
		<u>119,350</u>			
		889,350			
General Obligation Limited Tax Park Refunding Bond, Series 2014A					
Redevelopment of East End Pool and Wilder Mansion and installation of two synthetic turf athletic fields at Berens Park	Debt Service Tax Levy	3,135,000	415,000	79,856	494,856
		<u>325,241</u>			
		3,460,241			
General Obligation Limited Tax Bond, Series 2017A					
Land Acquisition financing for 135 Palmer Drive, 447 Armitage Avenue and 207 Hampshire Avenue.	Debt Service Tax Levy and transfers from the General, Recreation, and Capital Improvement Funds	3,775,000	575,000	146,031	721,031
		<u>1,515,744</u>			
		5,290,744			

2019 Proposed Debt Service Revenue

The 2019 bond payments of \$1,703,382 detailed in the chart on the previous page (in the last column titled “Amount of 2019 Total Debt Payment”) are budgeted in the Debt Service Fund along with bank and finance charges of \$1,600 and legal fees of \$1,500. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,215,887 to pay the majority of the 2014A G.O. Limited Tax Park Refunding Bond for East End Pool and Wilder Mansion, the Wagner Community Center portion of the 2012 G.O. Limited Tax Refunding Debt Certificates, the Debt Certificates Series 2012A for the purchase of the Administrative Offices at 375 W. First Street and approximately half of amount due on the 2017A G.O. Limited Tax Bond used to acquire properties at 135 Palmer Drive, 447 Armitage Avenue, and 204 Hampshire Avenue;
- A transfer of \$104,563 from the Sugar Creek Golf Course Fund to the Debt Service Fund to pay the Sugar Creek Golf Course portion of the 2012 G.O. Limited Tax Refunding Debt Certificates; and
- A transfer of \$75,000 from both the General Fund and from the Recreation Fund to the Debt Service Fund and a transfer of \$234,033 from the Capital Improvement Fund to pay a portion of the 2017A G.O. Limited Tax Bond.

The Sugar Creek Golf Course Fund includes a transfer of \$122,650 to the Village of Villa Park to pay the portion of the debt issued by the Village to purchase and develop the driving range.



Bond Rating

In 2017, the District’s operations were reviewed by representatives from Moody’s Investor Service through an analysis of financial information prior to the issuance of the 2017A \$4.3 million G.O. Limited Tax Bonds. Moody’s assigned District’s bond rating as an Aa1 rating reinforcing the District’s healthy financial position. Moody’s report cited the District’s “healthy financial profile, strong tax base made up of a high income and wealthy population, and moderate debt and pension” as reasons for the high bond rating. This rating enables the District to acquire debt financing for infrastructure or major capital at a significant savings of interest.

2019 BUDGET: DEBT SERVICE OVERVIEW

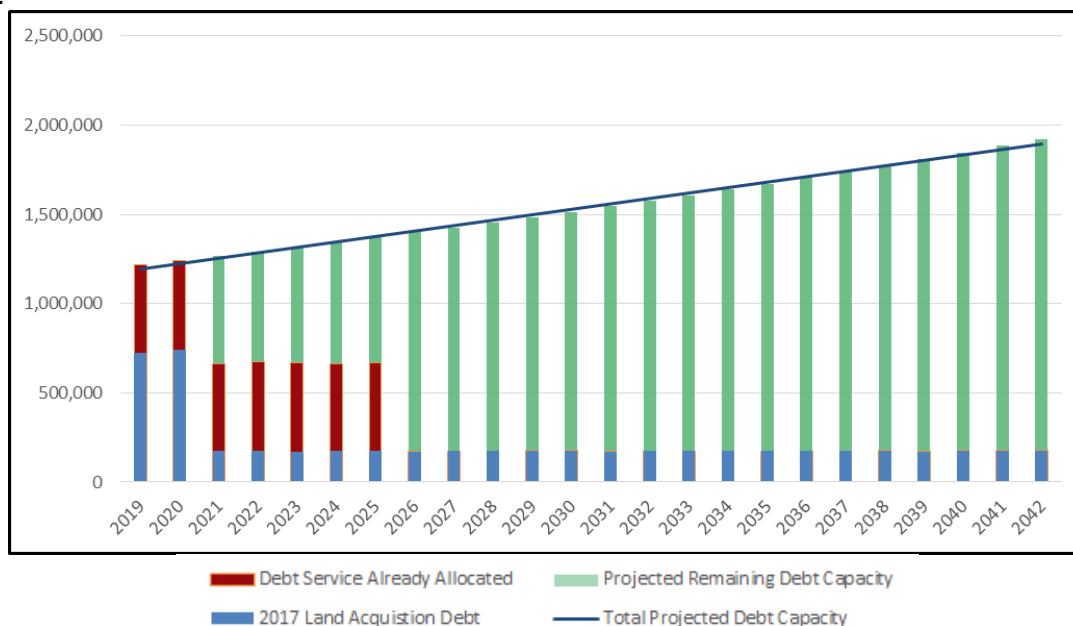


Debt Limit

The legal debt limits as of September 30, 2018 for the District are 2.875% of equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$64 million in legal debt margin. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$12.8 million. 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 16% of the total limit or \$11,005,000 (total remaining available limit is \$57,751,819) and for non-referendum General Obligation debt, the percentage of legal debt limit is 57% of the total limit or \$7,850,000 (total remaining available limit is \$5,901,364). The District's Moody's Investors 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, 2018)			
Tax Year 2017 EAV (collectable calendar year 2018)	2,391,541,530		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		13,751,364	
Statutory Debt Limit (2.875% of EAV)			68,756,819
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 10/27/32)	825,000		825,000
General Obligation Limited Tax Refunding Debt Certificates Series 2012 (due 11/01/22)	1,930,000		1,930,000
General Obligation Limited Tax Park Refunding Bonds, Series 2014 (due 12/15/25)	3,540,000	3,540,000	3,940,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	4,310,000	4,310,000	4,310,000
Total Outstanding Debt:	10,605,000	7,850,000	11,005,000
Total Available Legal Debt Margins:		5,901,364	57,751,819
Percentage of Debt Limit Committed		57%	16%

The chart below illustrates the District's projected long-term debt service capacity combined with outstanding debt obligations. As detailed, the District will have additional capacity to borrow in 2021 when the of the annual rollover portion of the 2017A Bond Issue is paid and in 2026 when the 2014A G.O. Limited Tax Park Refunding Bond is paid.



2019 BUDGET: DEBT SERVICE OVERVIEW



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	2017A Bonds Land Acquisition Issued \$4,310,000 Estimate		2012 G.O. 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
2019	575,000	146,031	380,000	38,250	55,000	14,245	415,000	79,856	1,425,000	278,383
2020	620,000	123,031	385,000	29,700	55,000	13,585	430,000	65,331	1,490,000	231,648
2021	75,000	98,231	395,000	21,037	55,000	12,870	435,000	56,946	960,000	189,085
2022	80,000	95,231	405,000	12,150	55,000	12,100	450,000	47,594	990,000	167,076
2023	80,000	92,031			55,000	11,275	460,000	36,906	595,000	140,212
2024	85,000	88,831			55,000	10,395	465,000	25,406	605,000	124,633
2025	90,000	85,431			55,000	9,460	480,000	13,200	625,000	108,091
2026	90,000	81,831			55,000	8,470			145,000	90,301
2027	95,000	78,231			55,000	7,425			150,000	85,656
2028	100,000	74,431			55,000	6,325			155,000	80,756
2029	105,000	70,431			55,000	5,170			160,000	75,601
2030	110,000	66,231			55,000	3,960			165,000	70,191
2031	110,000	61,831			55,000	2,695			165,000	64,526
2032	115,000	57,431			55,000	1,375			170,000	58,806
2033	120,000	52,831							120,000	52,831
2034	125,000	48,031							125,000	48,031
2035	130,000	43,031							130,000	43,031
2036	135,000	37,831							135,000	37,831
2037	140,000	32,431							140,000	32,431
2038	150,000	26,831							150,000	26,831
2039	150,000	21,769							150,000	21,769
2040	160,000	16,706							160,000	16,706
2041	165,000	11,306							165,000	11,306
2042	170,000	5,738							170,000	5,738
Total	3,775,000	1,515,744	1,565,000	101,138	770,000	119,350	3,135,000	325,241	9,245,000	2,061,472

2019 BUDGET: DEBT SERVICE OVERVIEW



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	2017A Bond Land Acquisition Debt Estimate Issued \$4,310,000	2012 G.O. 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
2019	721,031	418,250	69,245	494,856	1,703,383
2020	743,031	414,700	68,585	495,331	1,721,648
2021	173,231	416,037	67,870	491,946	1,149,085
2022	175,231	417,150	67,100	497,594	1,157,076
2023	172,031		66,275	496,906	735,212
2024	173,831		65,395	490,406	729,633
2025	175,431		64,460	493,200	733,091
2026	171,831		63,470		235,301
2027	173,231		62,425		235,656
2028	174,431		61,325		235,756
2029	175,431		60,170		235,601
2030	176,231		58,960		235,191
2031	171,831		57,695		229,526
2032	172,431		56,375		228,806
2033	172,831				172,831
2034	173,031				173,031
2035	173,031				173,031
2036	172,831				172,831
2037	172,431				172,431
2038	176,831				176,831
2039	171,769				171,769
2040	176,706				176,706
2041	176,306				176,306
2042	175,738				175,738
Principal	3,775,000	1,565,000	770,000	3,135,000	9,245,000
Interest	1,515,744	101,138	119,350	325,241	2,061,472
Total	5,290,744	1,666,138	889,350	3,460,241	11,306,472

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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 Fund: 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.

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 2,080 hours. For example, an employee working 40 hours per week for six months, or 960 hours, would be equivalent to 0.46 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.

Comprehensive Plan: Long-range planning tool updated every five to ten years and developed through a community planning process. It provides direction regarding the development and acquisition of an agency's current and potential physical assets.

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.

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 Fund: 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.

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.

Goals: Concise statements describing the specific elements an organization must do well in order to execute its strategy.

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 governments 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 Fund: 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.

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 Fund: 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.

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 Fund: This fund 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). The program provides grants to eligible local governments for acquisition, development, construction, rehabilitation or other capital improvements to park and recreation facilities.

Paving & Lighting Fund: Is used for the purpose of constructing, maintaining and lighting streets/roadways within the areas maintained by the District.

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 (EAV) 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 Fund: Is used to account for recreational programs and inclusionary services for Elmhurst residents with disabilities. This fund also includes membership in Gateway Special Recreation Association and improvements listed in the District's Americans with Disabilities Act (ADA) transition plan.

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 Plan: Long-range planning tool updated every three 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 provide direction for addressing the future vision of an organization.

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 Themes and Goals 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 Park District Board of Commissioners 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.