

**PROPOSED**



# BUDGET



**100** YEARS  
*of having fun!*  
ELMHURST *Park* DISTRICT

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# **ELMHURST PARK DISTRICT**

## **ELMHURST, IL**

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### **ANNUAL BUDGET**

Fiscal Year - January 1 – December 31, 2020

### **ADMINISTRATIVE OFFICE**

375 W. First Street  
Elmhurst, IL 60126  
630-993-8900  
[www.epd.org](http://www.epd.org)

### **BOARD OF PARK COMMISSIONERS**

Vince Spaeth, President  
Kevin Graf, Vice President  
Doug Ennis  
Mary E. Kies  
Claire Kubiesa  
Tim Sheehan  
Carolyn Ubriaco

### **MANAGEMENT TEAM**

James W. Rogers, Executive Director  
Angela Ferrentino, Director of Facilities  
Christi Jacobson, Director of Finance & Human Resources  
Brian McDermott, Director of Enterprise Services  
Daniel Payne, Director of Parks  
Cindy Szkolka, Director of Recreation  
Kari Felkamp, Director of Marketing & Communications  
Allison Wiggins, Director of Information Technology  
Laura Guttman, Division Manager – Strategy & Planning  
Nimfa Melesio, Administrative Office Supervisor

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

**Vision** <sup>2020</sup>  
*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, 2019. 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 2020 budget document will be submitted to GFOA to determine its eligibility for the award in 2020.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Elmhurst Park District**

**Illinois**

For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morill*

Executive Director

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The 2020 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 2020 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 2020 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, 2019 accomplishments, 2020 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 2020 Capital Budget:** This section includes all capital related expenditures (enterprise and non-enterprise facilities), including a summary of the long-range capital plan, proposed 2020 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](http://www.epd.org) or contact the District at 630-993-8900 with any comments or questions.

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November 11, 2019

Board of Park Commissioners  
Elmhurst Park District  
Elmhurst, Illinois

Honorable Commissioners:

I am pleased to present for your consideration the Elmhurst Park District's (District) proposed 2020 Budget for the District's 100<sup>th</sup> fiscal year beginning January 1, 2020 and ending December 31, 2020. 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 District Code* and Park 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 27 and 153. 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 28 and November 11, 2019 and the Board's approval of the Budget and Appropriation Ordinance on December 9, 2019.

By following the Government Finance Officers' Association's (GFOA) best practices for budgeting, the District received the Distinguished Budget Presentation Award from 2007 to 2019. In the proposed 2020 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.

## 2020 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 2020, 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 2020 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 *2020 Budget Summary by Fund* chart below, staff project that the total 2020 Budget will have a deficit of \$2,631,463 (see Net Column) due to using \$2,765,108 from reserves for debt service payments (\$519,202) and capital projects (\$2,245,906) (see 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 surplus<sup>1</sup> of \$114,831 mainly to replenish reserves in the General Fund with an \$11,334 net surplus, the Recreation Fund with a \$23,770 net surplus and Special Recreation Fund with a \$94,831 net surplus. The chart below illustrates 2020 projected revenues and expenditures for the operating, debt and capital and total budgets.

### **2020 Budget Summary by Fund**

	Operating		Cash & Investment		Total	
	Revenues	Expenditures	Operating Net	Spend Down	Expenditures	Net
<b>General Fund</b>	3,981,178	3,969,844	11,334	240,500	4,210,344	(229,166)
IMRF Department	442,844	442,690	154	0	442,690	154
FICA Department	446,755	464,268	(17,513)	0	464,268	(17,513)
Liability Insurance Department	265,249	265,041	208	0	265,041	208
Audit Department	60,432	60,021	411	0	60,021	411
<b>Recreation Fund</b>	5,990,999	5,967,229	23,770	873,307	6,840,536	(849,537)
Special Recreation Association Dept.	807,914	713,083	94,831	0	713,083	94,831
Museum Department	293,444	292,434	1,010	54,250	346,684	(53,240)
<b>Enterprise Services Fund</b>	4,468,937	4,468,435	502	312,457	4,780,892	(311,955)
<b>Sugar Creek Golf Course Fund</b>	1,070,452	1,070,328	124	0	1,070,328	124
<b>Total Operating</b>	<b>17,828,204</b>	<b>17,713,373</b>	<b>114,831</b>	<b>1,480,514</b>	<b>19,193,887</b>	<b>(1,365,683)</b>
<b>Debt Service Fund</b>	1,775,038	1,771,045	3,993	238,202	2,009,247	(234,209)
<b>Early Bond Repayment Fund</b>	0	0	0	0	0	0
<b>Capital Improvement Fund</b>	944,757	932,007	12,750	1,046,392	1,978,399	(1,033,642)
Paving & Lighting Department	146,464	144,393	2,071	0	144,393	2,071
<b>Total Debt and Capital</b>	<b>2,866,259</b>	<b>2,847,445</b>	<b>18,814</b>	<b>1,284,594</b>	<b>4,132,039</b>	<b>(1,265,780)</b>
<b>Total</b>	<b>20,694,463</b>	<b>20,560,818</b>	<b>133,645</b>	<b>2,765,108</b>	<b>23,325,926</b>	<b>(2,631,463)</b>

<sup>1</sup> Revenues minus expenses without the spend down of cash and investments

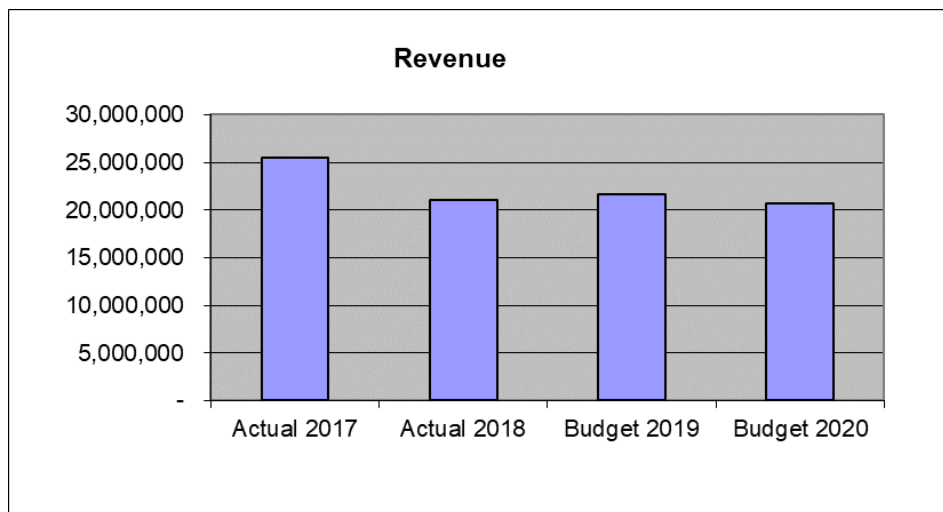
*Revenue*

Total proposed 2020 revenue for all funds is \$20,694,463, a decrease of 4.6% as compared to the 2019 Budget and a 1.7% decrease from 2018 actual revenue. The overall decrease in 2020 Budget revenue as compared to the 2019 Budget is mainly due to decreased transfers, grants, memberships, and rentals. This is offset by increased tax and program fee revenue. The decrease in the 2020 Budget, as compared to 2018 Actual revenue, is primarily due to decreased transfers, donations, and membership revenue and is partially offset by increased taxes and program revenue. 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 2017 Actual, 2018 Actual, 2019 Approved Budget, and 2020 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2020 Proposed Budget as compared to the 2019 Approved Budget by fund.

***Four-year Summary of Revenue by Fund***

<b>Fund/Fund</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>Budget 2019</b>	<b>Budget 2020</b>	<b>2019 vs. 2020</b>	<b>% Change 19 vs. 20</b>
<b>General Fund</b>	3,696,244	3,959,654	3,886,404	3,981,178	94,774	2.4%
IMRF Fund	402,310	458,654	392,490	442,844	50,354	12.8%
FICA Fund	391,708	225,087	390,403	446,755	56,352	14.4%
Liability Insurance Fund	255,402	53,701	218,170	265,249	47,079	21.6%
Audit Fund	52,311	55,679	39,605	60,432	20,827	52.6%
<b>Recreation Fund</b>	5,359,740	5,632,024	5,840,894	5,990,999	150,105	2.6%
Special Recreation Association Fund	707,447	750,853	768,899	807,914	39,015	5.1%
Museum Fund	303,394	309,577	225,559	293,444	67,885	30.1%
<b>Enterprise Services Fund</b>	4,566,248	4,638,203	4,563,598	4,468,937	(94,661)	-2.1%
<b>Sugar Creek Golf Course Fund</b>	1,075,309	980,509	1,087,984	1,070,452	(17,532)	-1.6%
<b>Total Operating Budget</b>	<b>16,810,113</b>	<b>17,063,941</b>	<b>17,414,006</b>	<b>17,828,204</b>	<b>414,198</b>	<b>2.4%</b>
<b>Debt Service Fund</b>	1,724,315	2,007,296	1,706,483	1,775,038	68,555	4.02%
<b>Early Bond Repayment Fund</b>	421	565	-	-	-	0.0%
<b>Capital Improvement Fund</b>	6,827,799	1,885,015	2,392,650	944,757	(1,447,893)	-60.5%
Paving & Lighting Fund	162,237	93,566	181,038	146,464	(34,574)	-19.1%
<b>Total</b>	<b>25,524,885</b>	<b>21,050,383</b>	<b>21,694,177</b>	<b>20,694,463</b>	<b>(999,714)</b>	<b>-4.6%</b>



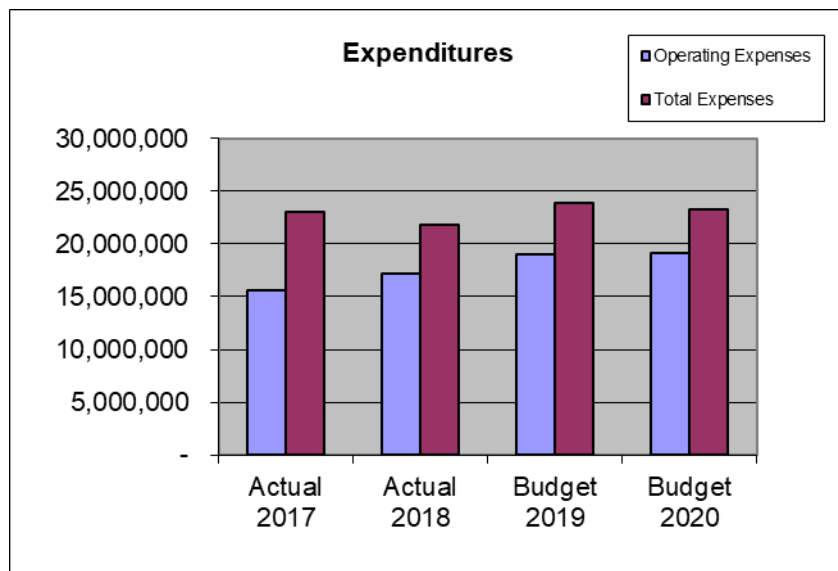
*Expenditures*

Total proposed 2020 expenditures for all funds is \$23,325,926, a 2.2% decrease from the 2019 Budget and a 7.2% increase over 2018 actual expenditures. Expenditures reflect a decrease as compared to the 2019 Budget primarily due to decreased transfers from the General and Recreation Funds to the Capital Improvement and Debt Service Funds (\$1,263,807 in 2020 vs. \$1,964,400 in 2019). The 2020 proposed expenditures compared to 2019 budgeted expenditures are higher primarily due to increased wages and contractual services. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 57 and the Expenditures by Function section on page 111.

The *Four-year Summary of Expenditures by Fund* chart below (and accompanying graph) provides comparisons of 2017 Actual, 2018 Actual, 2019 Approved Budget, and 2020 Projected Budget expenditures by fund. The chart illustrates the amount and percent change of expenditures for the Proposed 2020 Budget as compared to the 2019 Approved Budget by fund.

**Four-year Summary of Expenditures by Fund**

Fund/Fund	Actual 2017	Actual 2018	Budget 2019	Budget 2020	2019 vs. 2020	% Change 19 vs. 20
<b>General Fund</b>	3,209,843	3,833,583	4,484,470	4,210,344	(274,126)	-6.1%
IMRF Fund	370,615	400,374	335,025	442,690	107,665	32.1%
FICA Fund	349,837	376,266	438,935	464,268	25,333	5.8%
Liability Insurance Fund	241,108	241,791	259,205	265,041	5,836	2.3%
Audit Fund	51,224	49,341	56,582	60,021	3,439	6.1%
<b>Recreation Fund</b>	4,780,648	5,785,817	6,513,294	6,840,536	327,242	5.0%
Special Recreation Association Fund	667,037	670,122	714,536	713,083	(1,453)	-0.2%
Museum Fund	270,480	268,389	348,691	346,684	(2,007)	-0.6%
<b>Enterprise Services Fund</b>	4,682,042	4,663,136	4,760,938	4,780,892	19,954	0.4%
<b>Sugar Creek Golf Course Fund</b>	945,916	914,501	1,129,618	1,070,328	(59,290)	-5.2%
<b>Total Operating Budget</b>	<b>15,568,750</b>	<b>17,203,320</b>	<b>19,041,294</b>	<b>19,193,887</b>	<b>152,593</b>	<b>0.8%</b>
<b>Debt Service Fund</b>	1,708,832	1,677,597	1,706,482	2,009,247	302,765	17.7%
<b>Early Bond Repayment Fund</b>	75,715	36,899	-	0	-	-
<b>Capital Improvement Fund</b>	5,565,065	2,709,911	2,924,733	1,978,399	(946,334)	-32.4%
Paving & Lighting Fund	160,205	139,987	180,900	144,393	(36,507)	-20.2%
<b>Total</b>	<b>23,078,567</b>	<b>21,767,714</b>	<b>23,853,409</b>	<b>23,325,926</b>	<b>(527,483)</b>	<b>-2.2%</b>
<b>Net</b>	<b>2,446,318</b>	<b>(717,331)</b>	<b>(2,159,232)</b>	<b>(2,631,463)</b>	<b>(472,231)</b>	<b>21.9%</b>



## **Significant Budget Issues, Trends and Highlights**

This section highlights the key factors that guided the development of the 2020 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 while mortgage rates continue to be near historic lows. Additionally, the unemployment rate is at a near 50-year low, positive trends are expected to continue into fiscal 2020, then many economists are predicting a national slowdown in growth due to concerns about economic policies and budget deficits at the Federal level.

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 (IL 4.3% vs US 3.9%). There is weaker consumer demand than in other states which is weighing on retail, leisure/hospitality and real estate industries. The State has experienced its fifth consecutive year in population loss (approximately 85,000 annually). On February 19, 2019, Illinois passed a law increasing the minimum wage for an estimated 1.4 million Illinois residents who make less than \$15 per hour. The impact of this legislative change is projected to cost the District approximately an additional \$400,000 over the next five years.

On the local level, the Equalized Assessed Value (EAV) of property within the District increased for the fourth consecutive year after experiencing five years of declining values.

Given that slow growth and economic volatility seem 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 surplus of \$114,831 into the 2020 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, 2019 and 2020 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 7.0% to \$2,558,861,674 and had increased the year prior by 7.6%. The increases over the past four years were preceded by five years of declining values after the 2009 high of \$2,471,251,600. For the 2019 levy, discussions with York and Addison Township Assessor's Offices and City of Elmhurst indicate a projected increase next year of 5.5% in EAV while total 2019 new construction is estimated at \$39,879,000. The applicable Consumer Price Index (CPI) for the twelve-month period ending December 31, 2018 is 1.9%.

Based upon the above assumptions, the District's limiting rate (excluding SRA and Bond and Interest) is calculated at 0.2525. After calculating the levy using this rate, the total increase would equate to \$256,000 in additional tax dollars, which excludes any changes to the Debt Service Fund. This increase will assist in funding the proposed 2020 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 57% of the 2020 Budget (District policy is 55%). Staff continue to work to improve program cost recovery performance, report on results and refine budget and cost recovery goals for future sustainability. In addition, 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 *Patient Protection and Affordable Care Act* (PPACA) and, in the 2020 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 2020 Budget reflects a projected decrease of 2.9% (\$29,073) for health, dental, vision and life insurance expenses as compared to the 2019 Budget. See page 43 for an overview of Health Insurance that impacts the 2020 Budget.

### ***Long-range Financial and Capital Plans***

The proposed 2020 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 (nearly \$21 million in asset management, equipment, and technology improvements and nearly \$122 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, meet community needs for new and existing indoor recreation space; and to offer innovative programming to meet community needs 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 \$2,675,249 in 2020 as compared to \$3,454,565 in 2019 (a decrease of \$779,316 as compared to the 2019 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 2020 Budget includes funding from donations and partnerships and a grant from the Illinois Environmental Protection Agency along with the use of accumulated reserves in the General, 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 153 for an overview of the 2020 Capital Budget and Long-Range Capital Plan and page 176 for an overview of the District's debt.

### ***Courts Plus Competition***

With additional major private competitors in the market, 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 2020 Budget reflects the facility's proposed third membership fee increase in four years.

### ***Staffing Changes and Minimum Wage***

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. For the 2020 Budget, two additions are included for full-time staffing and several part-time staffing modifications are included as a result of Departmental reviews of operations, and recruitment and retention trends. Proposed salaries also include wage adjustments due to minimum wage changes and in an effort to improve recruitment and retention.

As noted earlier in this letter, changes to the Illinois minimum wage over the next five years will have a significant impact on the District's part-time and hourly wage expenses and, as a result, wage classifications will be adjusted for 2020 through 2025. In 2020, the first year of the minimum wage increase, the projected increase in the District's total salaries is approximately \$39,300. This amount is projected to increase over the course of the next five years and once the change is fully implemented in 2025, wages will have increased by approximately an additional \$375,000 annually. See page 40 for a summary of personnel trends and changes that impact the 2020 Budget.

### ***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 community feedback, a needs assessment and defining future priorities. By undergoing this process, the Board prepares 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 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 Vision 2020 Plan.

The 2020 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. These themes serve as guidelines for the Board, which weighs economic feasibility and project timing when considering the implementation of recommended solutions. For example, large-scale Vision 2020 facility projects are not included in the proposed 2020 capital budget due to the inability to fund these projects with current resources (e.g., new indoor sports facility, Wagner Community Center, dog park, and adult center). If funding is secured, staff will submit to the Board an amended budget for approval to move forward with these projects.

The proposed 2020 Budget and the 2020 Strategic Work Plan reflect, but are not limited to, the initiatives for implementing the Vision 2020 Plan listed below:

- Complete high priority park improvements based on Vision 2020 park assessment scores, including redevelop Eldridge Park East play area and pathways and add park directional signage:

- renovate Plunkett Park baseball fields 1-3 and Crestview Park baseball fields 1-2
- Create plan for southern portion of Wilder Park (including Lizzadro Museum building)
- Create plan for a neighborhood park at future Adult Center site, 155 E. St. Charles Road
- Begin identifying specific sites for land acquisition to address open space deficiencies
- Create development plan for Glos Park and 135 Palmer Drive
- Implement Vision 2020 funding strategy (e.g., referendum, partnerships, grants, etc.) to address Vision 2020 priorities
- Continue community engagement to address Vision 2020 Plan
- Expand offerings identified as high priorities in Vision 2020 Community Survey, including: adult continuing education (e.g., improv/comedy program), adult fitness and wellness (partner with the Arthritis Foundation to create a volunteer-led Courts Plus Connect Group), and community events (e.g., community picnic to celebrate the District's 100th anniversary)
- Continue to increase marketing of adult offerings in the community
- Finalize program and staffing plans for proposed new facilities
- Refine recruitment, hiring, training, and performance evaluation practices to reflect culture
- Optimize staffing structure to provide exceptional customer service
- Provide staff support during Vision 2020 implementation (e.g., training, staff team building, wellness breaks/activities)
- Continue to implement District-wide training plan for all levels of staff
- Implement/expand methods for staff communication and increase staff engagement with all employee groups (e.g., part-time advisory council)

An overview of the Vision 2020 Plan and the 2020 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 proposed Budget for the District's 100<sup>th</sup> year reflects its 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, Laura Guttman, Division Manager - Strategy and Planning and Nimfa Melesio, Administrative Office Supervisor 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 2020 Budget and we look forward to your questions and comments.

Thank you,



James W. Rogers  
Executive Director

## 2020 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2020 operating, debt and capital budgets. The proposed 2020 Budget exhibits a net deficit of \$2,631,463 due to the spending down of cash and investments for capital projects (\$2,245,906) and to pay debt (\$519,202). This deficit is offset with a net operating surplus<sup>1</sup> of \$114,831 mainly to replenish reserves in the General Fund (\$11,334 net surplus<sup>1</sup>), the Recreation Fund (\$23,770 net surplus<sup>1</sup>), and the Special Recreation Fund (\$94,831 net surplus<sup>1</sup>). The proposed 2020 Budget includes an operating deficit in the FICA Fund (\$17,513 net deficit<sup>1</sup>), due to planned reserve reductions. The General Fund (\$229,166), Recreation Fund (\$849,537), and Museum Fund (\$53,240) 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 \$311,955 due to spend down reserves for Courts Plus capital projects. The Debt Service Fund (\$234,209) illustrates a net deficit due to the planned spending down of cash and investments saved from the rollover portion of the proceeds received from the 2017A G.O. Tax Bond. The Capital Improvement Fund exhibits a net deficit of \$1,033,642 primarily due to the spending down of reserves (from capital revenues recorded in previous years) for capital projects, including the maintenance facility roof, park drainage improvements, and Parks and Facilities vehicle and equipment replacement.

	2020 Budget Revenues	2020 Budget Expenditures
General Fund	3,981,178	4,210,344
IMRF Fund	442,844	442,690
FICA Fund	446,755	464,268
Liability Insurance Fund	265,249	265,041
Audit Fund	60,432	60,021
Recreation Fund	5,990,999	6,840,536
Special Recreation Association Fund	807,914	713,083
Museum Fund	293,444	346,684
Enterprise Services Fund	4,468,937	4,780,892
Sugar Creek Golf Course Fund	1,070,452	1,070,328
Debt Service Fund	1,775,038	2,009,247
Capital Improvement Fund	944,757	1,978,399
Paving & Lighting Fund	146,464	144,393
<b>Total</b>	<b>20,694,463</b>	<b>23,325,926</b>

	Operating Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
<b>General Fund</b>	3,981,178	3,969,844	11,334	240,500	4,210,344	(229,166)
IMRF Fund	442,844	442,690	154	-	442,690	154
FICA Fund	446,755	464,268	(17,513)	-	464,268	(17,513)
Liability Insurance Fund	265,249	265,041	208	-	265,041	208
Audit Fund	60,432	60,021	411	-	60,021	411
<b>Recreation Fund</b>	5,990,999	5,967,229	23,770	873,307	6,840,536	(849,537)
Special Recreation Association Fund	807,914	713,083	94,831	0	713,083	94,831
Museum Department	293,444	292,434	1,010	54,250	346,684	(53,240)
<b>Enterprise Services Fund</b>	4,468,937	4,468,435	502	312,457	4,780,892	(311,955)
<b>Sugar Creek Golf Course Fund</b>	1,070,452	1,070,328	124	-	1,070,328	124
<b>Total Operating</b>	<b>17,828,204</b>	<b>17,713,373</b>	<b>114,831</b>	<b>1,480,514</b>	<b>19,193,887</b>	<b>(1,365,683)</b>
<b>Debt Service Fund</b>	1,775,038	1,771,045	3,993	238,202	2,009,247	(234,209)
<b>Capital Improvement Fund</b>	944,757	932,007	12,750	1,046,392	1,978,399	(1,033,642)
Paving & Lighting Fund	146,464	144,393	2,071	-	144,393	2,071
<b>Total Debt and Capital</b>	<b>2,866,259</b>	<b>2,847,445</b>	<b>18,814</b>	<b>1,284,594</b>	<b>4,132,039</b>	<b>(1,265,780)</b>
<b>Total</b>	<b>20,694,463</b>	<b>20,560,818</b>	<b>133,645</b>	<b>2,765,108</b>	<b>23,325,926</b>	<b>(2,631,463)</b>

<sup>1</sup>Revenues minus expenses without the spend down of cash and investments

# 2020 BUDGET: BUDGET CHARTS AND PROFILE



## Four-year Summary by Fund (2017 Actual, 2018 Actual, 2019 Budget and 2020 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2017 Actual, 2018 Actual, 2019 approved Budget, and 2020 Projected Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2019 Approved Budget and 2020 Projected Budget by fund. Total proposed 2020 revenue for all funds is \$20,694,463, a decrease of 4.6% as compared to the 2019 Budget and a 1.7% decrease over 2018 actual revenue. The overall decrease in 2020 Budget revenue compared to the 2019 Budget is primarily due to a decrease of transfer revenue to the Capital Improvement and Paving and Lighting Funds combined with decreased membership revenue in the Enterprise Service Fund and the Sugar Creek Golf Course Fund. The decrease is partially offset by increased program revenue in the Recreation Fund and increased property tax revenue in the General, Museum, IMRF, FICA Liability, Audit, Paving, SRA, and Debt Service Funds. Total proposed 2020 expenditures for all funds is \$23,325,926 which is a 2.2% decrease over the 2019 Budget and 6.5% increase over 2018 actual expenditures. Expenditures reflect a decrease compared to the 2019 Budget primarily due to decreased transfers from the General and Recreation Funds for capital projects (\$832,807 in 2020 vs. \$1,814,400 in 2019). For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 57.

Revenue						
Fund/Fund	Actual 2017	Actual 2018	Budget 2019	Budget 2020	2019 vs. 2020	% Change 19 vs. 20
<b>General Fund</b>	3,696,244	3,959,654	3,886,404	3,981,178	94,774	2.4%
IMRF Fund	402,310	458,654	392,490	442,844	50,354	12.8%
FICA Fund	391,708	225,087	390,403	446,755	56,352	14.4%
Liability Insurance Fund	255,402	53,701	218,170	265,249	47,079	21.6%
Audit Fund	52,311	55,679	39,605	60,432	20,827	52.6%
<b>Recreation Fund</b>	5,359,740	5,632,024	5,840,894	5,990,999	150,105	2.6%
Special Recreation Association Fund	707,447	750,853	768,899	807,914	39,015	5.1%
Museum Fund	303,394	309,577	225,559	293,444	67,885	30.1%
<b>Enterprise Services Fund</b>	4,566,248	4,638,203	4,563,598	4,468,937	(94,661)	-2.1%
<b>Sugar Creek Golf Course Fund</b>	1,075,309	980,509	1,087,984	1,070,452	(17,532)	-1.6%
<b>Total Operating Budget</b>	<b>16,810,113</b>	<b>17,063,941</b>	<b>17,414,006</b>	<b>17,828,204</b>	<b>414,198</b>	<b>2.4%</b>
<b>Debt Service Fund</b>	1,724,315	2,007,296	1,706,483	1,775,038	68,555	4.02%
<b>Early Bond Repayment Fund</b>	421	565	-	-	-	0.0%
<b>Capital Improvement Fund</b>	6,827,799	1,885,015	2,392,650	944,757	(1,447,893)	-60.5%
Paving & Lighting Fund	162,237	93,566	181,038	146,464	(34,574)	-19.1%
<b>Total</b>	<b>25,524,885</b>	<b>21,050,383</b>	<b>21,694,177</b>	<b>20,694,463</b>	<b>(999,714)</b>	<b>-4.6%</b>
Expenditures						
Fund/Fund	Actual 2017	Actual 2018	Budget 2019	Budget 2020	2019 vs. 2020	% Change 19 vs. 20
<b>General Fund</b>	3,209,843	3,833,583	4,484,470	4,210,344	(274,126)	-6.1%
IMRF Fund	370,615	400,374	335,025	442,690	107,665	32.1%
FICA Fund	349,837	376,266	438,935	464,268	25,333	5.8%
Liability Insurance Fund	241,108	241,791	259,205	265,041	5,836	2.3%
Audit Fund	51,224	49,341	56,582	60,021	3,439	6.1%
<b>Recreation Fund</b>	4,780,648	5,785,817	6,513,294	6,840,536	327,242	5.0%
Special Recreation Association Fund	667,037	670,122	714,536	713,083	(1,453)	-0.2%
Museum Fund	270,480	268,389	348,691	346,684	(2,007)	-0.6%
<b>Enterprise Services Fund</b>	4,682,042	4,663,136	4,760,938	4,780,892	19,954	0.4%
<b>Sugar Creek Golf Course Fund</b>	945,916	914,501	1,129,618	1,070,328	(59,290)	-5.2%
<b>Total Operating Budget</b>	<b>15,568,750</b>	<b>17,203,320</b>	<b>19,041,294</b>	<b>19,193,887</b>	<b>152,593</b>	<b>0.8%</b>
<b>Debt Service Fund</b>	1,708,832	1,677,597	1,706,482	2,009,247	302,765	17.7%
<b>Early Bond Repayment Fund</b>	75,715	36,899	-	0	-	-
<b>Capital Improvement Fund</b>	5,565,065	2,709,911	2,924,733	1,978,399	(946,334)	-32.4%
Paving & Lighting Fund	160,205	139,987	180,900	144,393	(36,507)	-20.2%
<b>Total</b>	<b>23,078,567</b>	<b>21,767,714</b>	<b>23,853,409</b>	<b>23,325,926</b>	<b>(527,483)</b>	<b>-2.2%</b>
<b>Net</b>	<b>2,446,318</b>	<b>(717,331)</b>	<b>(2,159,232)</b>	<b>(2,631,463)</b>	<b>(472,231)</b>	<b>21.9%</b>

## Revenue by Source, Expenditures by Function and Expenditures by Object (2017 Actual, 2018 Actual, 2019 Budget and 2020 Budget)

The *Revenues by Source* chart below illustrates the 2017 and 2018 actual, 2019 Approved Budget, and 2020 projected revenues by source and the amount and percent change between the 2019 approved and 2020 projected revenues by source. Overall, 2020 revenues by source are decreasing by 4.6% (\$999,714) as compared to the 2019 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2017 and 2018 Actual, 2019 Approved Budget, and 2020 projected expenditures by function or by object respectively and the amount and percent change between 2019 approved and 2020 projected expenditures by function or by object respectively. Overall, 2020 expenditures are decreasing by 2.2% (\$527,483) as compared to the 2019 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 111.

### Revenues by Source

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
Taxes	8,178,755	8,415,143	8,630,857	8,990,727	359,870	4.2%
Donations, Advertising, Scholarships	245,940	412,482	241,850	93,050	(148,800)	-61.5%
Grants	-	-	364,300	10,300	(354,000)	-97.2%
Program Fees	4,513,892	4,830,163	4,984,107	5,309,342	325,235	6.5%
Rentals, Leases	747,285	666,871	774,452	726,502	(47,950)	-6.2%
Passes, Memberships, Daily Uses	3,884,166	3,775,752	3,758,854	3,552,399	(206,455)	-5.5%
Merchandise Sales	300,952	282,105	391,733	381,603	(10,130)	-2.6%
Transfers	716,564	2,377,585	2,483,404	1,550,640	(932,764)	-37.6%
Bond, Insurance Proceeds	6,844,189	89,263	8,620	8,500	(120)	-1.4%
Interest	93,142	201,019	56,000	71,400	15,400	27.5%
<b>Total Revenues</b>	<b>25,524,885</b>	<b>21,050,383</b>	<b>21,694,177</b>	<b>20,694,463</b>	<b>(999,714)</b>	<b>-4.6%</b>

### Expenditures by Object

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
Salaries & Wages	7,731,410	8,117,827	8,678,503	9,162,945	484,442	5.6%
Contractual Services	5,241,906	5,017,762	5,653,907	5,916,552	262,645	4.6%
Repairs	229,411	207,638	210,136	234,961	24,825	11.8%
Supplies	1,261,833	1,274,184	1,546,862	1,658,307	111,445	7.2%
Capital	6,297,212	3,146,063	3,454,565	2,675,249	(779,316)	-22.6%
Transfers/Debt	2,316,795	4,004,240	4,309,436	3,677,912	(631,524)	-14.7%
<b>Total Expenses</b>	<b>23,078,567</b>	<b>21,767,714</b>	<b>23,853,409</b>	<b>23,325,926</b>	<b>(527,483)</b>	<b>-2.2%</b>

### Expenditures by Function

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
Park Board/Administration	635,521	596,319	656,345	756,396	100,051	15.2%
Marketing and Communications	602,212	557,167	658,965	705,509	46,544	7.1%
Finance and Human Resources	1,146,694	1,169,000	1,236,915	1,268,736	31,821	2.6%
Information Technology	566,174	633,514	833,129	855,656	22,527	2.7%
Parks	1,641,337	1,746,643	1,755,838	1,832,523	76,685	4.4%
Facilities	2,225,725	2,354,377	2,708,035	2,874,256	166,221	6.1%
Recreation	3,289,470	3,364,938	3,787,126	4,271,274	484,149	12.8%
Enterprise Services	3,556,140	3,486,751	3,704,600	3,640,737	(63,863)	-1.7%
Sugar Creek Golf Course	751,517	707,757	745,355	761,078	15,723	2.1%
Transfers/Debt/Capital	8,663,777	7,151,248	7,767,101	6,359,761	(1,407,341)	-18.1%
<b>Total Expenditures by Function</b>	<b>23,078,567</b>	<b>21,767,714</b>	<b>23,853,409</b>	<b>23,325,926</b>	<b>(527,483)</b>	<b>-2.2%</b>
<b>Net</b>	<b>2,446,318</b>	<b>(717,331)</b>	<b>(2,159,232)</b>	<b>(2,631,463)</b>	<b>(472,231)</b>	<b>21.9%</b>

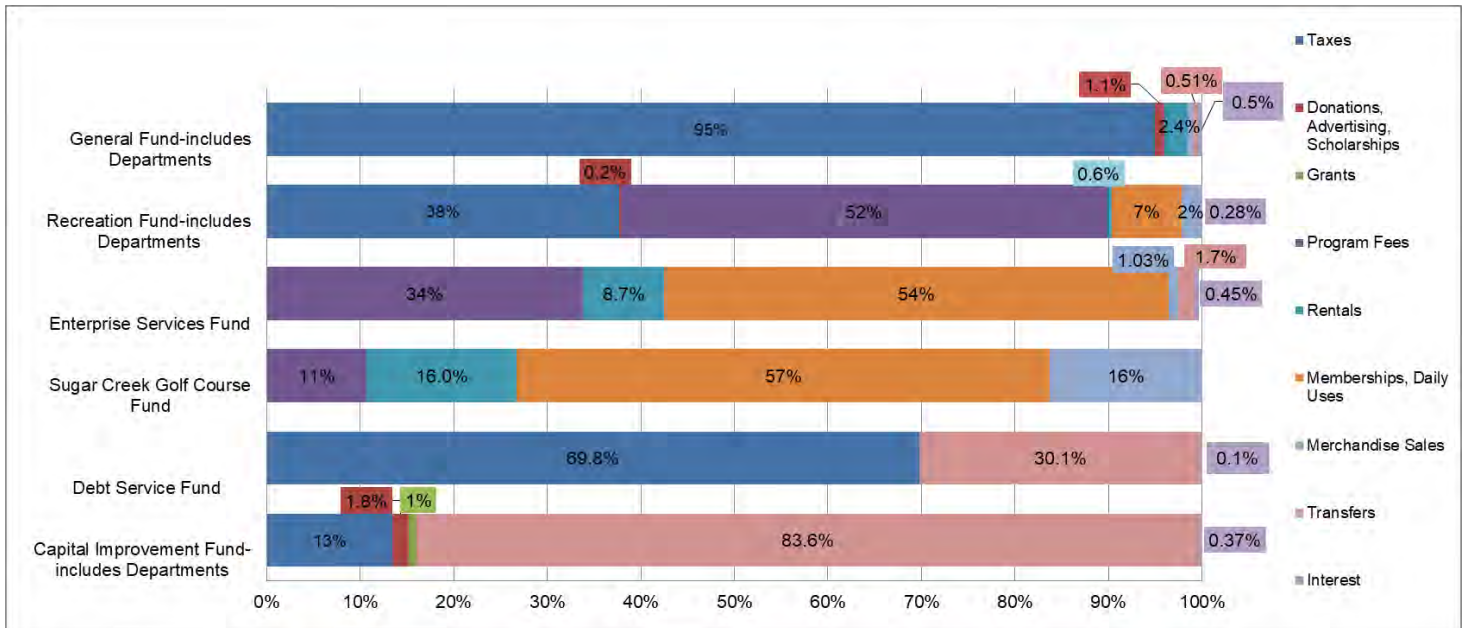
## **2020 Budget Revenues by Source and Expenditures by Object and Function by Fund**

This chart illustrates the projected 2020 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 111) of the budget document.

	General Fund- includes Departments	Recreation Fund-includes Departments	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund- includes Departments	Total
<b>Revenues by Source</b>							
Taxes	4,933,270	2,672,630	-	-	1,238,363	146,464	8,990,727
Donations, Advertising, Scholarships	54,900	12,400	6,250	-	-	19,500	93,050
Grants	-	1,100	-	-	-	9,200	10,300
Program Fees	-	3,682,615	1,512,227	114,500	-	-	5,309,342
Rentals	127,220	40,091	387,391	171,800	-	-	726,502
Passes, Memberships, Daily Uses	-	531,653	2,411,094	609,652	-	-	3,552,399
Merchandise Sales	29,300	131,868	45,935	174,500	-	-	381,603
Transfers	26,368	-	77,540	-	534,675	912,057	1,550,640
Interest	25,400	20,000	20,000	-	2,000	4,000	71,400
<b>Total Revenues</b>	<b>5,196,458</b>	<b>7,092,357</b>	<b>4,468,937</b>	<b>1,070,452</b>	<b>1,775,038</b>	<b>1,091,221</b>	<b>20,694,463</b>
<b>Expenditures by Object</b>							
Salaries & Wages	2,014,973	4,331,407	2,435,576	380,989	-	-	9,162,945
Contractual Services	2,517,893	1,625,191	1,551,455	215,413	6,600	-	5,916,552
Repairs	25,325	64,951	135,480	9,205	-	-	234,961
Supplies	543,673	572,289	345,924	196,421	-	-	1,658,307
Capital	-	200,000	312,457	40,000	-	2,122,792	2,675,249
Transfers/ Debt	340,500	1,106,465	-	228,300	2,002,647	-	3,677,912
<b>Total Expenditures by Object</b>	<b>5,442,364</b>	<b>7,900,303</b>	<b>4,780,892</b>	<b>1,070,328</b>	<b>2,009,247</b>	<b>2,122,792</b>	<b>23,325,926</b>
<b>Net</b>	<b>(245,906)</b>	<b>(807,946)</b>	<b>(311,955)</b>	<b>124</b>	<b>(234,209)</b>	<b>(1,031,571)</b>	<b>(2,631,463)</b>
<b>Expenditures by Function</b>							
Park Board/Administration	464,505	198,214	93,676	-	-	-	756,395
Marketing and Communications	400,059	142,008	163,442	-	-	-	705,509
Finance and Human Resources	618,340	295,378	314,068	40,950	-	-	1,268,736
Information Technology	316,593	308,036	231,027	-	-	-	855,657
Parks	1,611,149	173,390	47,984	-	-	-	1,832,523
Facilities	1,333,587	1,540,669	-	-	-	-	2,874,256
Recreation	357,631	3,913,643	-	-	-	-	4,271,273
Enterprise Services	-	22,500	3,618,237	-	-	-	3,640,737
Sugar Creek Golf Course	-	-	-	761,078	-	-	761,078
Transfers/Debt/Capital	340,501	1,306,467	312,455	268,300	2,009,247	2,122,792	6,359,762
<b>Total Expenditures by Function</b>	<b>5,442,365</b>	<b>7,900,305</b>	<b>4,780,889</b>	<b>1,070,328</b>	<b>2,009,247</b>	<b>2,122,792</b>	<b>23,325,926</b>
<b>Net</b>	<b>(245,907)</b>	<b>(807,948)</b>	<b>(311,952)</b>	<b>124</b>	<b>(234,209)</b>	<b>(1,031,571)</b>	<b>(2,631,463)</b>

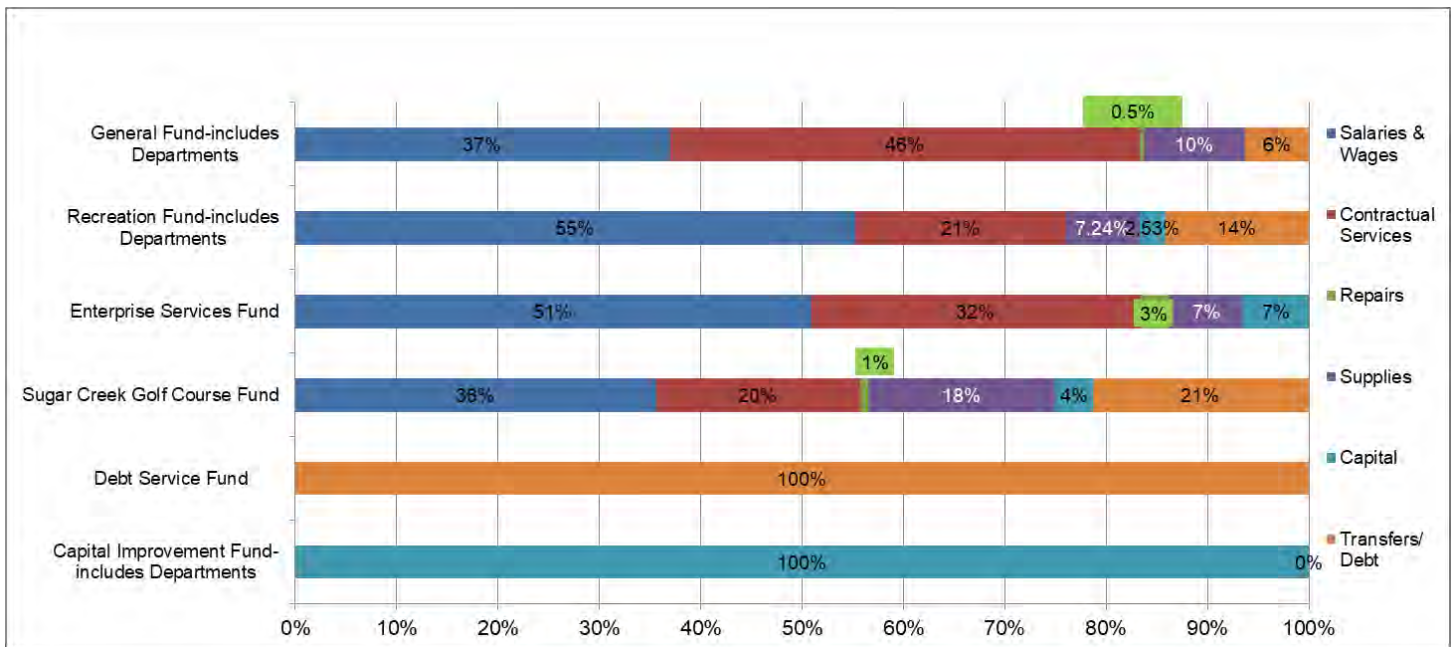
## 2020 Budget Percent of Revenues by Source by Fund

The graph below illustrates the percent of each revenue source for each Fund in the 2020 Budget.



## 2020 Budget Percent of Expenditures by Object by Fund

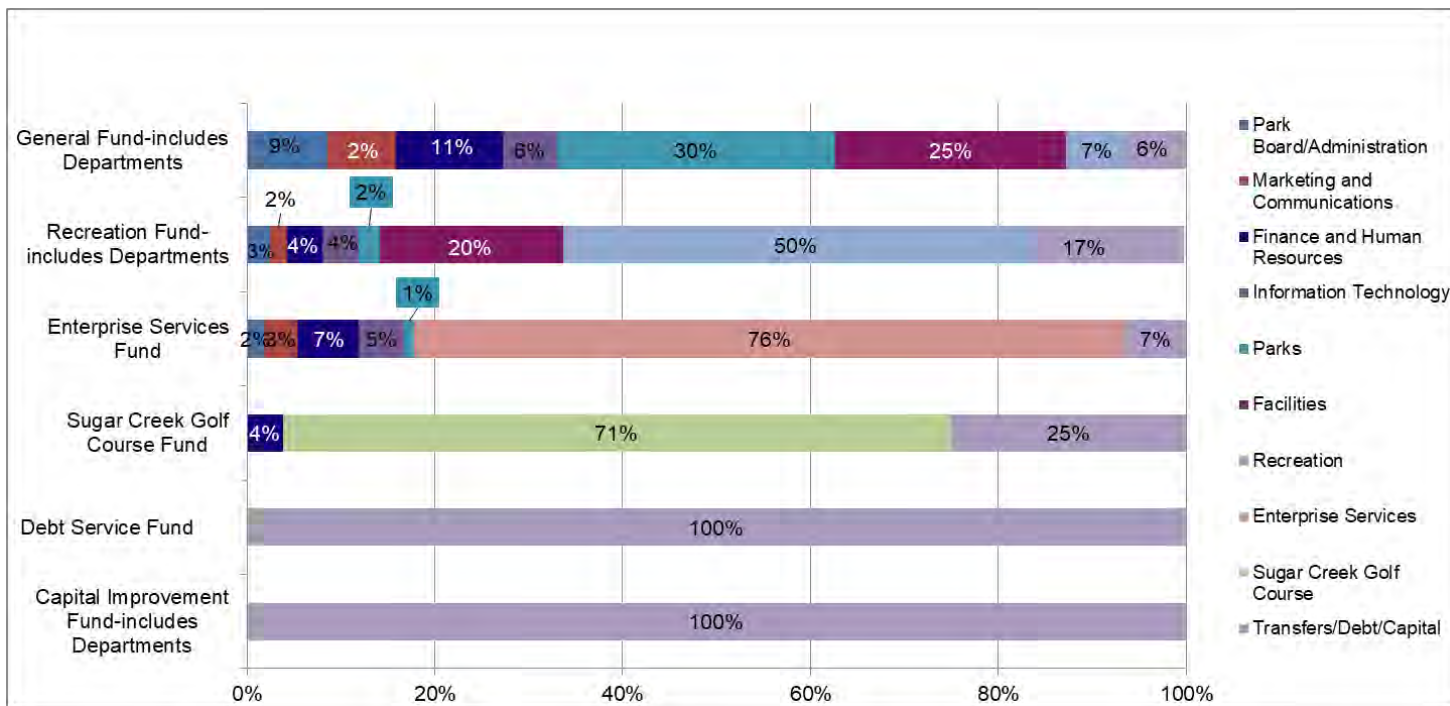
The graph below illustrates the percent of expenditures by object for each Fund in the 2020 Budget.





## 2020 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.



## 2020 Budget Revenues by Source and Expenditures by Object and Function by Fund<sup>2</sup>

The chart below illustrates the projected 2020 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 111) of the budget document.

Revenues by Source	General Fund	IMRF Dept.	FICA Depart.	Liability Dept.	Audit Dept.	Recreation Fund	Museum SRA Dept.	Museum Dept.
Taxes	3,718,390	442,744	446,655	265,149	60,332	1,572,872	807,414	292,344
Donations, Advertising, Scholarship	54,900	-	-	-	-	12,000	-	400
Grants	-	-	-	-	-	1,100	-	-
Program Fees	-	-	-	-	-	3,681,915	-	700
Rentals	127,220	-	-	-	-	40,091	-	-
Passes, Memberships, Daily Uses	-	-	-	-	-	531,153	500	-
Merchandise Sales	29,300	-	-	-	-	131,868	-	-
Transfers	26,368	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Interest	25,000	100	100	100	100	20,000	-	-
<b>Total Revenues</b>	<b>3,981,178</b>	<b>442,844</b>	<b>446,755</b>	<b>265,249</b>	<b>60,432</b>	<b>5,990,999</b>	<b>807,914</b>	<b>293,444</b>
<b>Expenditures by Object</b>								
Salaries & Wages	1,952,081	-	-	29,174	33,718	3,950,350	262,670	118,387
Contractual Services	1,351,765	442,690	464,268	232,867	26,303	1,318,639	248,813	57,739
Repairs	25,325	-	-	-	-	60,451	-	4,500
Supplies	540,673	-	-	3,000	-	536,421	1,600	34,268
Capital	-	-	-	-	-	-	200,000	-
Transfers/Debt	340,500	-	-	-	-	974,675	-	131,790
<b>Total Expenditures by Object</b>	<b>4,210,344</b>	<b>442,690</b>	<b>464,268</b>	<b>265,041</b>	<b>60,021</b>	<b>6,840,536</b>	<b>713,083</b>	<b>346,684</b>
<b>Net</b>	<b>(229,166)</b>	<b>154</b>	<b>(17,513)</b>	<b>208</b>	<b>411</b>	<b>(849,537)</b>	<b>94,831</b>	<b>(53,240)</b>
<b>Expenditures by Function</b>								
Park Board/Administration	370,454	42,829	30,851	10,186	10,186	177,841	20,373	-
Marketing and Communications	362,425	21,876	15,758	-	-	138,903	870	2,235
Finance and Human Resources	242,142	41,433	30,075	254,855	49,835	277,149	6,122	12,107
Information Technology	316,592	-	-	-	-	308,034	-	-
Parks	1,459,032	82,598	69,519	-	-	46,197	-	127,193
Facilities	1,119,199	103,001	111,387	-	-	1,540,669	-	-
Recreation	-	150,953	206,678	-	-	3,377,066	485,718	50,859
Enterprise Services	-	-	-	-	-	-	-	22,500
Sugar Creek Golf Course	-	-	-	-	-	-	-	-
Capital/Transfers/Debt	340,500	-	-	-	-	974,677	200,000	131,790
<b>Total Expenditures by Function</b>	<b>4,210,344</b>	<b>442,690</b>	<b>464,268</b>	<b>265,041</b>	<b>60,021</b>	<b>6,840,536</b>	<b>713,083</b>	<b>346,684</b>
<b>Net</b>	<b>(229,166)</b>	<b>154</b>	<b>(17,513)</b>	<b>208</b>	<b>411</b>	<b>(849,537)</b>	<b>94,831</b>	<b>(53,240)</b>

<sup>2</sup>The 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.

## **2020 Budget Revenues by Source and Expenditures by Object and Function by Fund<sup>3</sup> (continued)**

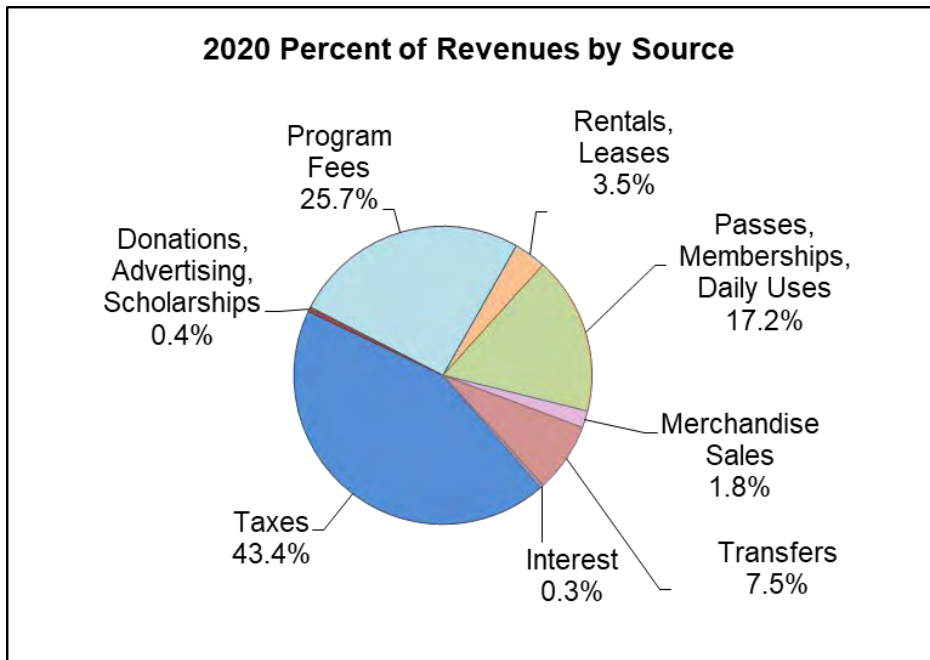
The chart below illustrates the projected 2020 revenues by source and expenditures by object/function by Fund (Enterprise Services, Sugar Creek Golf Course, Debt Service, Early Bond Repayment and Capital Improvement Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis 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 111) of the budget document.

<b>Revenues by Source</b>	<b>Enterprise Services Fund</b>	<b>Sugar Creek Golf Course Fund</b>	<b>Debt Service Fund</b>	<b>Early Bond Repayment Fund</b>	<b>Capital Improvement Fund</b>	<b>Paving and Lighting Dept.</b>	<b>Total</b>
Taxes	-	-	1,238,363	-	-	146,464	8,990,727
Donations, Advertising, Scholarship	6,250	-	-	-	19,500	-	93,050
Grants	-	-	-	-	9,200	-	10,300
Program Fees	1,512,227	114,500	-	-	-	-	5,309,342
Rentals	387,391	171,800	-	-	-	-	726,502
Passes, Memberships, Daily Uses	2,411,094	609,652	-	-	-	-	3,552,399
Merchandise Sales	45,935	174,500	-	-	-	-	381,603
Transfers	77,540	-	534,675	-	912,057	-	1,550,640
Bond Proceeds	8,500	-	-	-	-	-	8,500
Interest	20,000	-	2,000	-	4,000	-	71,400
<b>Total Revenues</b>	<b>4,468,937</b>	<b>1,070,452</b>	<b>1,775,038</b>	<b>-</b>	<b>944,757</b>	<b>146,464</b>	<b>20,694,463</b>
<b>Expenditures by Object</b>							
Salaries & Wages	2,435,576	380,989	-	-	-	-	9,162,945
Contractual Services	1,551,455	215,413	6,600	-	-	-	5,916,552
Repairs	135,480	9,205	-	-	-	-	234,961
Supplies	345,924	196,421	-	-	-	-	1,658,307
Capital	312,457	40,000	-	-	1,978,399	144,393	2,675,249
Transfers/Debt	-	228,300	2,002,647	-	-	-	3,677,912
<b>Total Expenditures by Object</b>	<b>4,780,892</b>	<b>1,070,328</b>	<b>2,009,247</b>	<b>-</b>	<b>1,978,399</b>	<b>144,393</b>	<b>23,325,926</b>
<b>Net</b>	<b>(311,955)</b>	<b>124</b>	<b>(234,209)</b>	<b>-</b>	<b>(1,033,642)</b>	<b>2,071</b>	<b>(2,631,463)</b>
<b>Expenditures by Function</b>							
Park Board/Administration	93,676	-	-	-	-	-	756,396
Marketing and Communications	163,442	-	-	-	-	-	705,509
Finance and Human Resources	314,068	40,950	-	-	-	-	1,268,736
Information Technology	231,030	-	-	-	-	-	855,656
Parks	47,984	-	-	-	-	-	1,832,523
Facilities	-	-	-	-	-	-	2,874,256
Recreation	-	-	-	-	-	-	4,271,274
Enterprise Services	3,618,237	-	-	-	-	-	3,640,737
Sugar Creek Golf Course	-	761,078	-	-	-	-	761,078
Capital/Transfers/Debt	312,455	268,300	2,009,247	-	1,978,399	144,393	6,359,761
<b>Total Expenditures by Function</b>	<b>4,780,892</b>	<b>1,070,328</b>	<b>2,009,247</b>	<b>-</b>	<b>1,978,399</b>	<b>144,393</b>	<b>23,325,926</b>
<b>Net</b>	<b>(311,955)</b>	<b>124</b>	<b>(234,209)</b>	<b>-</b>	<b>(1,033,642)</b>	<b>2,071</b>	<b>(2,631,463)</b>

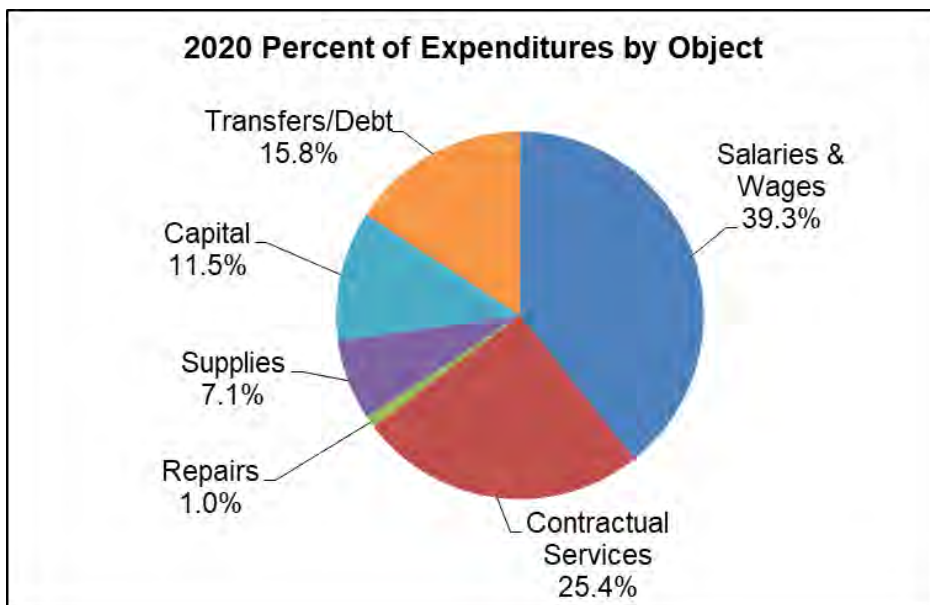
<sup>3</sup>The total revenues for each source and expenditures for each object category and function in the "Total" column on the chart above also include the funds on the chart on the previous page.

## Elmhurst Park District 2020 Budget

### Sources and Uses of Funds



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



The expenditure chart illustrates the distribution of expenditures by object.

## 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 46,662 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 2018 is \$2,558,861,674.

**Tax Rate:** The tax rate for levy year 2018 is 0.3354 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 2020 is \$23,325,926. The fiscal year is January 1 to December 31.

**Park Resources:** The Park District manages 471 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 77 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 (2007-2019).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2017).
- Park District Risk Management Association Loss Control Review Award (Level A accreditation) (2002-2004). Reaccredited (2005, 2008, 2012, and 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).
- United States Tennis Association (USTA) Outstanding Facility Award (2019).
- Recipient of "Chicago Tribune's Top Workplaces" (2019).
- 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).
- 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 85<sup>th</sup> 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 133<sup>rd</sup> 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, please refer to the charts on the following pages. On the next page is a map of District properties.



## ELMHURST PARK DISTRICT MAP

# Parks & Facilities Map

### PARKS

- 1 The Abbey
- 2 Ben Allison Park
- 3 Berens Park
- 4 Butterfield Park
- 5 Conrad Fischer Park
- 6 Crescent Park
- 7 Crestview Park
- 8 East End Park
- 9 Eldridge Park
- 10 Glos Memorial Park
- 11 Golden Meadows
- 12 Jaycee Tot Lot
- 13 Kiwanis Park
- 14 Maple Trail Woods
- 15 Marjorie Davis Park
- 16 Pioneer Park
- 17 Plunkett Park
- 18 Salt Creek Park
- 19 Sleepy Hollow Park
- 20 Van Voorst Park
- 21 Washington Park
- 22 Wild Meadows Park
- 23 Wild Meadows Trace
- 24 Wilder Park
- 25 York Commons Park

### FACILITIES

- A Administrative Office
- B The Abbey Senior Center
- C Courts Plus Fitness Center
- D The Hub at Berens Park
- E Joanne B. Wagner Community Center
- F Eldridge Park Recreation Building
- G Norman P. Smalley Pool/Skate Park
- H East End Pool
- I Maintenance Facility
- J Safety Town/The Depot
- K Sugar Creek Golf Course
- L Butterfield Park Recreation Building
- M Crestview Park Recreation Building
- N Wilder Park Recreation Building
- O Wilder Mansion
- P Wilder Park Conservatory & 225 Prospect Building

### SCHOOLS

- Q York High School
- R Bryan Middle School
- S Churchville Middle School
- T Sandburg Middle School
- U Conrad Fischer Edison
- V Emerson
- X Field
- Y Hawthorne
- Z Jackson
- AA Jefferson
- BB Lincoln



## Demographic and Economic Statistics – Last Ten Fiscal Years - December 31, 2018 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2018	46,662	2,292,457,398	49,129	3.20%

Data Source: State of Illinois Department of Employment Security, Elmhurst School District 205

## Principal Employers – Current and Nine Fiscal Years Ago - December 31, 2018 (Unaudited)

Employer	2018			2009		
	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%	2,173	1	8.91%
Elmhurst Comm School District #205	1,190	2	2.57%	850	2	3.48%
McMaster-Carr Supply Co.	800	3	1.72%	850	3	3.48%
Elmhurst College	600	4	1.29%	600	4	2.46%
Duchossois Enterprises Group	450	5	0.97%	300	7	1.23%
Patten Industries	400	6	0.86%			
Semplex Corporation	260	7	0.56%			
Superior Sound, Inc.	250	8	0.54%			
FedEx Freight, Inc	200	9	0.43%			
Superior Ambulance	200	10	0.43%			
The Chamberlain Group				350	5	1.43%
Sterling Engineering, Inc				320	6	1.31%
Hasset Express				300	8	1.23%
S & S Automotive Inc.				300	9	1.23%
Laboratory Corp of America				250	10	1.02%
<b>Total</b>	<b>7,108</b>		<b>15.32%</b>	<b>6,293</b>		<b>25.78%</b>
<b>Total Population</b>			<b>47,877</b>			<b>43,298</b>

Data Source: Elmhurst School District 205, City of Elmhurst

## Principal Property Taxpayers – Current Year and Nine Years Ago – December 31, 2018 (Unaudited)

Taxpayer	2017 Tax Levy			2008 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	\$ 17,488,250	1	0.73%	\$		
McMaster Carr Supply Co	17,004,480	2	0.71%	17,574,150	2	0.71%
Federal Construction LLC	12,270,340	3	0.51%	13,109,750	3	0.53%
Royal Management Corporation	8,381,500	4	0.35%			
Horizon Group VIII LLC	6,597,840	5	0.28%	5,607,770	8	0.23%
VIP Elmhurst II LLC	5,861,010	6	0.25%	6,685,590	6	0.27%
678 North York St LLC	5,448,200	7	0.23%			
UBS Realty Investors LLC	4,713,510	8	0.20%	7,844,200	5	0.32%
Timothy Place NFP	4,649,000	9	0.19%			
Cook Financial LLC	4,558,180	10	0.19%			
Elmhurst Memorial AIMCO				22,884,970	1	0.93%
Lexington Square				12,120,820	4	0.49%
Manulife Financial				6,220,110	7	0.25%
Patten Tractor & Equipment				4,960,740	9	0.20%
				4,931,740	10	0.20%
	<u>86,972,310</u>		<u>3.64%</u>	<u>101,939,840</u>		<u>4.14%</u>

Data Source: DuPage County Clerk's Office

## Capital Asset Statistics - December 31, 2018 (Unaudited)

Function/Program	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Parks and Recreation										
Parks										
Total Acreage	462	462	463	463	463	463	463	464	468	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	5	4
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 community feedback, a needs assessment and defining future priorities. By undergoing this process, the Board prepares 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 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 organizational culture 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 implementation progress, the matrix also includes a column to report graphically the status of each tactic. 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.



## 2020 Strategic Work Plan

Developed by staff and approved by the Board annually, the 2020 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 2020 SWP. The SWP format includes an overview of the District Mission, Vision, Values, Themes, and Goals and the detailed action plan for each 2020 tactic (see pages 30-32). The detailed action plan for addressing each 2020 tactic includes the goals and values addressed, cost range, timeframe, Department/staff responsibilities, and implementation goal. Ongoing and Department projects/initiatives for 2020 are included in Department work plans in the Expenditures by Function section of this document.

**SWP Monitoring and Review:** As part of the Board's governance and to ensure that the 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 2020 SWP at its September 9, 2019 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 2020 Strategic Work Plan Mission, Vision, Values, Themes and Goals

<b>Mission</b>	We enrich lives while having fun.
<b>Vision</b>	To be a national leader in providing memorable parks and recreation experiences to our community.
<b>Values</b>	
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.
<b>Themes</b>	<b>Goals</b>
PA PARKS Meet community need for parks, open space, and outdoor amenities.	PA1: Maintain and update existing parks, open space, & amenities.
	PA2: Address open space and amenity deficiencies & 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 a 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  
2020 STRATEGIC WORK PLAN**

Year 2										
Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Lead	Staff Groups	Implementation Goal	Progress
PA	PA1	Redevelop Eldridge Park East Play Area and pathways and add park directional signage	Community Focused, Customer Service Excellence	\$\$\$	September 2019	September 2020	Director of Facilities & Landscape Architect	Facilities, Marketing & Communications	Replace playground equipment that has reached the end of its useful life, expand and refurbish paths, and add directional park signage	
PA	PA1	Renovate Plunkett Park baseball fields 1-3 and Crestview Park baseball fields 1-2	Community Focused, Customer Service Excellence	\$\$	December 2019	May 2020	Director of Parks	Parks	Cut the lips, add infield mix, and regrade baseball infields	
PA	PA2, PA3	Complete engineering and begin construction of a dog park (if funding is available)	Fun, Community Focused	\$\$\$\$	April 2020	October 2020	Director of Facilities	Administration, Parks, Facilities, Marketing & Communications	Complete Architecture & Engineering and begin construction	
PA	PA2	Begin identifying specific sites for land acquisition to address open space deficiencies	Integrity, Community Focused, Customer Service Excellence	\$	May 2020	December 2020	Executive Director	Administration	Complete property inventory in targeted planning areas, including types (e.g., commercial, residential, retail) available, ages of structures, and land for sale	
PA	PA1	Begin implementation of park maintenance improvement plan (if funding is available)	Integrity, Community Focused, Customer Service Excellence	\$	May 2020	December 2020	Director of Parks	Parks, Facilities, Human Resources, Administration	Begin staffing plan implementation for improving park maintenance (e.g., job descriptions, training, 2021 Budget and capital planning)	
PA	PA1, PA3, FA1	Create plan for southern portion of Wilder Park	Community Focused, Customer Service Excellence	\$	June 2019	December 2020	Director of Facilities	Facilities & Parks	Develop plan for the south end of Wilder Park, including Museum location and 225 Prospect	
PA	PA2, PA3	Create plan for a neighborhood park at Adult Center site	Community Focused, Customer Service Excellence	\$	June 2020	March 2021	Director of Facilities	Facilities & Parks	Create plan in conjunction with planning for Adult Center	
FA	FA2, PR1, PR2	Start design, development, and engineering of Adult Center (if funding is available)	Community Focused, Customer Service Excellence, Integrity	\$\$\$\$	May 2020	March 2021	Directors of Facilities & Recreation	Adult Center Team	Based on community feedback, complete 50% of architecture and engineering for new Adult Center	
FA	FA2, PR1, PR3	Acquire property and start design, development, and engineering of Indoor Sports Facility (if funding is available)	Community Focused, Customer Service Excellence	\$\$\$\$	June 2020	September 2021	Director of Facilities	Indoor Sports Facility Team	Complete property acquisition and, based on community feedback, 50% of architecture and engineering for new Indoor Sports Facility	
FA	FA3, PR1, PR3	Start design, development, and engineering for Wagner Community Center project (if funding is available)	Community Focused, Customer Service Excellence	\$\$\$\$	May 2020	May 2021	Directors of Facilities & Recreation	Indoor Recreation Space Team	Based on community feedback, complete 50% of architecture and engineering for new Wagner Community Center	
FA	PA1, FA1	Demolish Lizzadro Museum (if funding is available)	Integrity, Community Focused, Customer Service Excellence	\$\$\$	March 2020	July 2020	Landscape Architect	Facilities and Parks	Demolish Lizzadro Museum and prepare site for future improvements	
FA	PA1, FA1	Create development plan for Glos Park and 135 Palmer Drive, demolish building and complete site improvements (if funding is available)	Community Focused, Customer Service Excellence	\$\$\$\$	November 2019	September 2020	Director of Facilities	Facilities and Parks	Based on development plan, demolish 135 Palmer Drive and develop site	

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 PLAN  
2020 STRATEGIC WORK PLAN**  
(continued from page 31)

Year 2										
Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Lead	Staff Groups	Implementation Goal	Progress
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 from the high priorities seasonally	
PR	PR1, PR2, PR3	Implement partnerships to offer high priority and innovative offerings	Fun, Community Focused, Customer Service Excellence	\$	January 2019	December 2020	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	FA3, PR1, PR3,	Increase marketing of adult offerings in the community	Fun, Community Focused, Customer Service Excellence	\$	December 2018	December 2020	Director of Marketing & Communications	Recreation, Enterprise, Facilities, Marketing & Communications	Increase awareness and participation in adult offerings as identified in Vision 2020 community feedback	
PR	PR3, FI1	Finalize program and staffing plans for new facilities	Fun, Community Focused, Customer Service Excellence	\$	April 2020	July 2020	Division Manager Human Resources	Staff Team	Determine program operational and staffing plans for new facilities	
CO	CO1, IO1, IO2	Refine recruitment, hiring, training, and performance evaluation practices to reflect culture	Customer Service Excellence, Community Focused, Integrity	\$	March 2019	March 2020	Director of Marketing and Communications	Marketing & Communications, Human Resources, Customer Service Team	Work with Human Resources staff to develop standard interview questions, train supervisors on interviewing for culture, and integrate standards into end-of-year evaluations	
CO	CO1, IO1, IO2	Optimize staffing structure to provide exceptional customer service	Customer Service Excellence, Integrity	\$	April 2019	August 2020	Executive Director, Director of Marketing & Communications, Human Resources Division Manager	Management Team	Address customer service staffing needs as identified in customer service model	
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 and if necessary, update model to meet goals	
FI	FI2, FI3, FA2, PA2, PA3	Implement Vision 2020 funding strategy (e.g., referendum, partnerships, grants, etc.) to address Vision 2020 priorities	Integrity, Community Focused	\$\$\$\$	January 2020	September 2020	Executive Director, Board of Park Commissioners	Management Team	Based on community feedback, implement funding plan for Vision 2020 large-scale projects	
FI	FI3	Continue community engagement to address Vision 2020 Plan	Integrity, Community Focused	\$\$	July 2018	December 2020	Executive Director, Division Manager Strategy & Planning, Director of Marketing	Management Team	Continue to educate the community and seek input on Vision 2020 large-scale projects and funding options	
IO	IO1, IO5	Implement District-wide training plan	Fun, Customer Service Excellence, Community Focused, Integrity	\$	January 2019	July 2020	Division Manager Human Resources, Division Manager Strategy & Planning	Task Force	Address the highest priority training needs identified in the training plan	
IO	IO1	Provide staff support during Vision 2020 implementation (e.g., training, staff team building, wellness breaks/activities)	Integrity, Customer Service Excellence, Community Focused	\$	January 2020	December 2020	Executive Director, Division Manager Strategy & Planning	Management Team	To maintain a healthy work culture, identify and provide ways to support staff during Vision 2020 project implementation	
IO	IO2	Expand methods for staff communications and increase staff two-way engagement (e.g., create part-time advisory council, invest in communications technology/software)	Integrity, Customer Service Excellence, Community Focused	\$	January 2019	June 2020	Division Manager Strategy & Planning, Director of Marketing	Marketing & Communications, Human Resources, Vision 2020 Team	Utilizing feedback from Vision 2020 Organizational Culture survey, identify and implement new and improved ways of two-way communication District-wide and between employee groups	

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 Vision 2020 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
<b>Parks Theme</b>		
Park Assessments	To be determined	Annually
Level of Service Standards	To be determined	Future
Park Use	To be determined	Future
Capital Assets Condition Ratio	50.0%	Annually
<b>Facilities Theme</b>		
Facility Assessments	To be determined	Future
Level of Service Standards	To be determined	Future
Facility Usage	To be determined	Future
<b>Programming Theme</b>		
Program Success Rate	80.0% or above	Semi-annually
Total Unique Registrants	8,800	Semi-annually
% of Unique Resident Households Completing a Transaction	50.0%	Semi-annually
% of Program & Pass Registrants by Age Group	Range from 19% to 65%	Semi-annually
Program Life Cycle Distribution	To be determined	Annually
<b>Communications Theme</b>		
Customer Satisfaction Ratings	90.0%	Annually
Net Promoter Score	70.0%	Annually
<b>Financial Theme</b>		
Percent of non-tax revenue	55.0% or above	Annually
Met Reserve Targets - 1st Tier	Met Board Reserve Policy Targets	Annually
Met Reserve Targets - 2nd Tier	Met Budget Target	Annually
Debt Service Ratio	20%	Annually
Program Revenue Per Unique Registrant	\$500	Semi-annually
Fund Balance as a percentage of expenditures	Met Board Fund Balance Policy	Annually
Cost Recovery Goals - Tax Supported Services	Tax Supported Services Targets	Annually
Cost Recovery Goals - Enterprise Services	Enterprise Services Targets	Annually
<b>Internal Operations Theme</b>		
Organizational Culture Survey	To be determined	Annually

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 2020 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 2020 Budget to develop budget projections for 2021 to 2025. 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:

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenues*	17,964,132	18,583,535	19,210,653	19,135,323	19,454,354	19,829,414	20,212,956	20,605,185	21,006,318
Expenses*	16,168,074	16,345,569	16,089,409	16,972,766	17,329,230	17,697,575	18,056,720	18,440,219	18,833,429
<b>Net Operating Difference</b>	1,796,058	2,237,966	3,121,244	2,162,557	2,125,125	2,131,839	2,156,236	2,164,966	2,172,890
Transfer Revenue/Bond Proceeds	7,560,753	2,466,848	2,483,524	1,559,140	1,010,648	1,029,079	954,996	986,539	1,009,524
Capital Expenses	(6,297,212)	(3,146,063)	(3,454,565)	(2,675,249)	(4,716,649)	(5,132,424)	(2,172,218)	(986,850)	(1,304,894)
Transfer Expenses	(613,281)	(2,276,082)	(4,309,435)	(3,677,911)	(3,437,124)	(3,461,845)	(2,844,050)	(2,870,853)	(2,897,127)
<b>Net</b>	2,446,318	(717,331)	(2,159,232)	(2,631,463)	(5,018,001)	(5,433,351)	(1,905,036)	(706,198)	(1,019,608)

\*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 2020 through 2025. 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 2020 to 2025. 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.

# 2020 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

	Estimated Projected Long Range Budget Plan								
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
<b>Revenues</b>									
Taxes	8,178,755	8,415,143	8,630,857	8,990,727	9,170,542	9,353,952	9,541,031	9,731,852	9,926,489
Donations, Advertising, Scholarships	245,940	412,482	241,850	93,050	92,000	92,000	92,000	92,000	92,000
Grants	-	-	364,300	10,300	1,100	1,100	1,100	1,100	1,100
Program Fees	4,513,892	4,830,163	4,984,107	5,309,342	5,456,625	5,608,109	5,763,915	5,924,172	6,089,009
Rentals	747,285	666,871	774,452	726,502	736,105	745,841	755,712	765,720	775,867
Passes, Memberships, Daily Uses	3,884,166	3,775,752	3,758,854	3,552,399	3,581,184	3,610,303	3,639,761	3,669,563	3,699,715
Merchandise Sales	300,952	282,105	391,733	381,603	382,848	384,109	385,384	386,675	387,982
Transfers	716,564	2,377,585	2,483,404	1,550,640	412,694	413,511	309,772	310,332	310,902
Bond Proceeds/Misc Revenue	6,844,189	89,263	8,620	8,500	597,953	615,568	645,224	676,207	698,622
Interest	93,142	201,019	56,000	71,400	33,950	34,001	34,052	34,103	34,155
<b>Total Revenues</b>	<b>25,524,885</b>	<b>21,050,383</b>	<b>21,694,177</b>	<b>20,694,463</b>	<b>20,465,002</b>	<b>20,858,493</b>	<b>21,167,951</b>	<b>21,591,724</b>	<b>22,015,842</b>
<b>Expenses</b>									
Salaries & Wages	7,731,410	8,117,827	8,678,504	9,162,945	9,346,204	9,533,128	9,723,791	9,918,266	10,116,632
Services	5,241,906	5,017,762	5,653,907	5,916,552	6,014,514	6,114,106	6,215,268	6,318,260	6,423,117
Repairs	229,411	207,638	210,136	234,961	246,709	259,045	253,727	263,828	274,434
Supplies	1,261,833	1,274,184	1,546,861	1,658,307	1,721,802	1,791,296	1,863,933	1,939,864	2,019,246
Total Operating Expenses	14,464,560	14,617,411	16,089,408	16,972,765	17,329,229	17,697,575	18,056,719	18,440,218	18,833,428
<b>Net Income (except Capital and Transfer Expenses)</b>	<b>11,060,325</b>	<b>6,432,972</b>	<b>5,604,769</b>	<b>3,721,698</b>	<b>3,135,773</b>	<b>3,160,919</b>	<b>3,111,232</b>	<b>3,151,506</b>	<b>3,182,414</b>
Capital	6,297,212	3,146,063	3,454,565	2,675,249	4,716,649	5,132,424	2,172,218	986,850	1,304,894
Debt Service/Transfers	2,316,795	4,004,240	4,309,436	3,677,912	3,437,125	3,461,846	2,844,051	2,870,854	2,897,128
<b>Total Expenses (Operating, Capital and Debt)</b>	<b>23,078,567</b>	<b>21,767,714</b>	<b>23,853,409</b>	<b>23,325,926</b>	<b>25,483,003</b>	<b>26,291,844</b>	<b>23,072,988</b>	<b>22,297,922</b>	<b>23,035,450</b>
<b>Net</b>	<b>2,446,318</b>	<b>(717,331)</b>	<b>(2,159,232)</b>	<b>(2,631,463)</b>	<b>(5,018,001)</b>	<b>(5,433,351)</b>	<b>(1,905,036)</b>	<b>(706,198)</b>	<b>(1,019,608)</b>

## 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 2.0%. 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 2020.
- 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 Fund 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 – Proceeds are calculated by estimating annual borrowing capacity using a 2.0% increase in annual debt service extension base and subtracting known outstanding debt obligations.
- 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 increase by 3.0%; 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, 2019 and 2020 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 *2020 Cash and Investment Target Summary* chart below for the twelve months ending December 31, 2020, 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 twelfth 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 2020 capital, the proposed 2020 Budget for Sugar Creek Golf Course Fund is projected to have a net budget surplus of \$40,124 (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. The 2020 Proposed Budget for Sugar Creek includes capital expenditures totaling \$40,000 for the replacement of maintenance equipment.

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

### 2020 Cash and Investment Target Summary

Fund/Department	Proposed 12/31/19 Cash & Investments	2020 Proposed Operating Revenue	2020 Proposed Operating Expenses	Proposed 12/31/20 Cash & Investments	Target %	Tier 1 Target 2020 Fund Target	Will the 2020 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
General	2,646,194	3,981,178	4,210,344	2,417,028	35%	1,473,620	YES!	943,408
Recreation	2,738,477	5,990,999	6,840,536	1,888,940	10%	684,054	YES!	1,204,886
Enterprise Svcs	2,884,189	4,468,937	4,780,892	2,572,234	15%	1,917,134	YES!	655,100
IMRF	352,677	442,844	442,690	352,831	50%	221,345	YES!	131,486
FICA	261,913	446,755	464,268	244,400	50%	232,134	YES!	12,266
Liability Insurance	48,981	265,249	265,041	49,189	10%	26,504	YES!	22,685
Audit	41,443	60,432	60,021	41,854	50%	30,011	YES!	11,844
SRA	500,212	807,914	713,083	595,043	25%	178,271	YES!	416,772
Museum	153,969	293,444	346,684	100,729	25%	86,671	YES!	14,058
Sugar Creek	(25,556)	1,070,452	1,070,328	(25,432)		300,000	No	(325,432)
<b>Total</b>								<b>3,087,073</b>
Early Bond Repayment	-	-	-	-				
Debt Service	483,930	1,775,038	2,009,247	249,721				
Paving & Lighting	6,865	146,464	144,393	8,936				
Capital Improvement Fund	1,812,015	944,757	1,978,399	778,373				
Restricted Capital								
Improvement Fund	103,971			103,971				
IT Cash	23,310			23,310				
	<b>12,032,590</b>	<b>20,694,463</b>	<b>23,325,926</b>	<b>9,401,127</b>				



## ***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 *2020 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 2020 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 2019 Operating Budget projections. In 2020, the District will utilize \$2,765,108 in existing cash and investments in the General Fund (\$240,500), Recreation Fund (\$873,307), Museum Fund (\$54,250), Enterprise Services Fund (\$312,457), Debt Service Fund (\$238,202) and the Capital Improvement Fund (\$1,046,392) to pay a portion of debt service due (\$519,202) and to fund various capital projects, including the Maintenance Facility Roof, Parks and Facilities Vehicle and Equipment Replacement, Smalley Pool Improvements, Eldridge Park East Play Area Redevelopment, Plunkett and Crestview Baseball Field Renovations, Courts Plus Roof Improvements, and Fitness Equipment Replacement while ending 2020 with a projected net operating budget surplus of \$114,831 (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 2019. The FICA Fund (6.7%) exhibits 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 (5.9%), Recreation Fund (39.6%), Museum Fund (37.2%), Debt Service Fund (48.4%) and Enterprise Service Fund (24.2%) exhibit decreases in their fund balances due to spending down of second-tier reserves for debt service and capital projects. The Capital Improvement Fund (56.7%) also exhibits decreases due to the spending down of accumulated reserves for 2020 capital projects.

# 2020 BUDGET: LONG-RANGE PLANNING



## 2020 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/2019 Fund Balance	2020 Budgeted Revenues	2020 Budgeted Expenses	Proposed 12/31/2020 Fund Balance	Percentage Change in Fund Balance
General		3,914,306	3,981,178	4,210,344	3,685,140	-5.9%
	IMRF	352,684	442,844	442,690	352,838	0.0%
	FICA	261,916	446,755	464,268	244,403	-6.7%
	Liability Insurance	510	265,249	265,041	718	40.8%
	Audit	40,688	60,432	60,021	41,099	1.0%
Recreation		2,147,367	5,990,999	6,840,536	1,297,830	-39.6%
	SRA	496,524	807,914	713,083	591,355	19.1%
	Museum	142,947	293,444	346,684	89,707	-37.2%
Debt Service		483,930	1,775,038	2,009,247	249,721	-48.4%
Enterprise Services		1,287,698	4,468,937	4,780,892	975,743	-24.2%
Sugar Creek Golf Course		1,053,010	1,070,452	1,070,328	1,053,134	0.0%
<b>Total Operating Budgets</b>		<b>10,181,580</b>	<b>19,603,242</b>	<b>21,203,134</b>	<b>8,581,688</b>	<b>-15.7%</b>
Capital Improvement		1,823,407	944,757	1,978,399	789,765	-56.7%
	Paving & Lighting	6,867	146,464	144,393	8,938	30.2%
<b>Total Capital Improvement Fund</b>		<b>1,830,274</b>	<b>1,091,221</b>	<b>2,122,792</b>	<b>798,703</b>	<b>-56.4%</b>
<b>Totals</b>		<b>12,011,854</b>	<b>20,694,463</b>	<b>23,325,926</b>	<b>9,380,391</b>	<b>-21.9%</b>

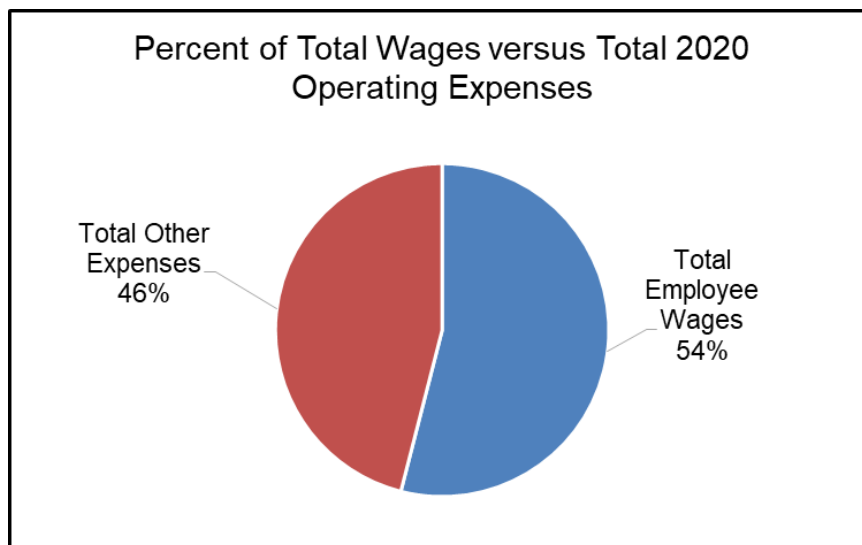
For all funds, the *Ending Fund Balances by Fund* chart below illustrates the prior year fund balances projected increases and decreases in fund balances for the current year and projected year-end fund balances based on the Proposed Budget. As illustrated above and on the chart below, all funds are projected to have healthy fund balances as of December 31, 2020 and will meet the fund balance target requirements as outlined in the Board's Fund Balance Policy on page 51.

## 2020 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	12/31/18 Fund Balance	2019		Projected 12/31/19 Fund Balance	2020		Budgeted 12/31/20 Fund Balance
			Projected Revenues	Projected Expenses		Budgeted Revenues	Budgeted Expenses	
General		4,592,372	3,886,404	4,484,470	3,994,306	3,981,178	4,210,344	3,765,140
	IMRF	295,219	392,490	335,025	352,684	442,844	442,690	352,838
	FICA	310,448	390,403	438,935	261,916	446,755	464,268	244,403
	Liability Insurance	1,545	218,170	259,205	(39,490)	265,249	265,041	(39,282)
	Audit	57,665	39,605	56,582	40,688	60,432	60,021	41,099
<b>Total General Fund</b>		<b>5,257,249</b>	<b>4,927,072</b>	<b>5,574,217</b>	<b>4,610,104</b>	<b>5,196,458</b>	<b>5,442,364</b>	<b>4,364,198</b>
Recreation		2,819,767	5,840,894	6,513,294	2,147,367	5,990,999	6,840,536	1,297,830
	SRA	442,161	768,899	714,536	496,524	807,914	713,083	591,355
	Museum	266,079	225,559	348,691	142,947	293,444	346,684	89,707
<b>Total Recreation Fund</b>		<b>3,528,007</b>	<b>6,835,352</b>	<b>7,576,521</b>	<b>2,786,838</b>	<b>7,092,357</b>	<b>7,900,303</b>	<b>1,978,892</b>
Debt Service		483,929	1,706,483	1,706,482	483,930	1,775,038	2,009,247	249,721
Enterprise Services		1,485,038	4,563,598	4,760,938	1,287,698	4,468,937	4,780,892	975,743
Sugar Creek Golf Course		1,094,644	1,087,984	1,129,618	1,053,010	1,070,452	1,070,328	1,053,134
<b>Total Operating Budgets</b>		<b>11,848,867</b>	<b>19,120,489</b>	<b>20,747,776</b>	<b>10,221,580</b>	<b>19,603,242</b>	<b>21,203,134</b>	<b>8,621,688</b>
<b>Capital Budget</b>								
Capital Improvement		2,355,490	2,392,650	2,924,733	1,823,407	944,757	1,978,399	789,765
	Paving & Lighting	6,729	181,038	180,900	6,867	146,464	144,393	8,938
<b>Total Capital Improvement Fund</b>		<b>2,362,219</b>	<b>2,573,688</b>	<b>3,105,633</b>	<b>1,830,274</b>	<b>1,091,221</b>	<b>2,122,792</b>	<b>798,703</b>
<b>Totals</b>		<b>14,211,086</b>	<b>21,694,177</b>	<b>23,853,409</b>	<b>12,051,854</b>	<b>20,694,463</b>	<b>23,325,926</b>	<b>9,420,391</b>

## 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 2020 Budget is 215.0, an increase of 7.0 as compared to the 2019 Budget. The 2020 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 2019, 76 full-time positions were budgeted and the calculated part-time FTE's were 132.0. In the 2020 Budget, 78 full-time positions are included combined with 137.0 calculated part-time FTE's. In the 2020 Budget, additional part-time hours are recommended in the Recreation Department while in the Enterprise Services Department part-time operational 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. For the 2020 Budget, two additions are included for full-time staffing and several part-time staffing modifications are included as a result of Departmental reviews of operations, recruitment and retention trends.

*Administration:* The Vision 2020 plan was originally approved in 2017 and contains many large scale initiatives, including a possible referendum campaign, major facility developments and land acquisition and development. In 2020, Administration staff will continue focusing on these initiatives while educating and engaging the community. Proposed staffing changes include the shifting of the part-time Strategy and Planning Coordinator position to the full-time Division Manager Strategy and Planning position to address the increased responsibilities and workload necessary to coordinate, address, and monitor the District's long-range plans. This proposed change reduces part-time wages while increasing full-time wages for a total net increase of \$39,782 (0.5 FTE); \$19,891 in the General Fund and \$19,891 in the

## Recreation Fund.

*Recreation:* The 2020 Budget includes an additional full-time Registration position and is being proposed to meet the strategic theme of providing exceptional and consistent guest experience. This position is being proposed in place of two part-time positions, one administrative assistant and one registration position. The net expense increase of the proposed change is \$11,700 (0.3 FTE). Additionally, part-time hours are also proposed for Rec Station increasing expenses \$186,372 (4.5 FTE) due to increased enrollment and to ensure an appropriate staff/child ratio. Part-time hours and increased expenses are also being proposed for additional program areas with expected enrollment growth including \$31,145 (1.0 FTE) for Funseekers, \$22,569 (0.6 FTE) for Sunbeams and Rainbows, \$17,882 (0.4 FTE) for recreational gymnastics, and \$13,494 (0.2 FTE) for private music lessons. Proposed salaries in the Recreation Department also include wage adjustments due to minimum wage changes and in an effort to improve recruitment and retention.

*Enterprise Services:* In 2020, Enterprise Services continues to innovatively adapt its business plan to remain competitive as new fitness facilities move into the community. Part-time hours for facility operations is proposed to decrease by approximately \$38,981 (0.9 FTE), personal training staff is proposed to decrease approximately \$34,525 (0.5 FTE), and membership services is projected to decrease \$3,400 (0.1 FTE) and racquet sports were reduced slightly. Overall wages decreased in the department by \$35,792 (3.6 FTE). Proposed wages in the Enterprise Services Department also includes wage adjustments due to minimum wage changes.

The chart below illustrates the number of actual FTE's for 2017 and 2018, budgeted 2019 and proposed 2020 FTE's and the variance from 2019 to 2020 for each functional area of the District. Total full-time equivalents (FTE's) are 215, an increase of 7.0 as compared to 2019. The organizational chart on page 44 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) <sup>3</sup>						
	2017	2018	2019	2020	INCREASE (DECREASE)	PERCENT OF
	Actual	Actual	Budget	Budget	FY '19 to FY '20	TOTAL
Administration	4.5	4.9	5.2	5.7	0.5	10%
Marketing and Communications	4.0	4.0	4.4	4.4	0.0	0%
Finance/Human Resources	7.0	7.0	7.2	7.2	0.0	0%
Information Technology	4.3	4.3	4.3	4.3	0.0	2%
Parks	21.0	22.0	21.9	21.9	0.0	11%
Facilities	40.5	42.0	44.0	44.0	0.0	0%
Recreation	52.0	53.0	57.7	65.7	8.0	14%
Enterprise Services	57.4	54.5	53.4	51.9	(1.5)	(3%)
Sugar Creek Golf Course	10.3	9.5	9.9	9.9	0.0	0%
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>201.0</b>	<b>201.2</b>	<b>208.0</b>	<b>215.0</b>	<b>7.0</b>	<b>100%</b>

<sup>3</sup>FTE'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.

## **Illinois Minimum Wage Law**

On February 19, 2019, Illinois passed an amendment to the Illinois Minimum Wage Law which will increase the minimum wage in stages. Effective January 1, 2020, the minimum wage will increase to \$9.25 per hour. Six months later, on July 1, 2020, the minimum wage will increase to \$10.00 per hour. Thereafter, the minimum wage will increase by \$1.00 per hour effective January 1 of each year until the minimum wage reaches \$15.00 per hour on January 1, 2025.

This change in legislation will have a significant impact on the District's part-time and hourly wage classifications and salary expenses in the next five years. Proposed revised salary classifications have been prepared for 2020 through 2025. In 2020, the first year of the minimum wage law, the projected increase in the District's total wages is approximately \$39,300. This amount is projected to increase over the course of the next five years because the District will be adjusting salary classifications in order to maintain internal equity for all part-time and seasonal staff. Once the change is fully implemented in 2025, wages will have increased by approximately an additional \$375,000 annually (this equates to approximately \$500 per part-time and seasonal staff).

## **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. In 2017, the District worked with GovHR USA to update the full-time employee classification system and address employee retention. Their study resulted in recommended salary adjustments for 36 full-time positions that were implemented with the 2018 Budget. After this study, the District implemented a policy to review and adjust the full-time salary ranges on January 1 of each even numbered year in order to prevent the ranges from becoming outdated. The proposed 2020 Budget includes adjustments for any employees that may be earning less than the revised minimum for their salary grade in 2020. In addition, the Proposed Budget includes a 2.97% 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.

## **Health Insurance**

The proposed 2020 Budget reflects a projected decrease of 2.9% (\$29,073) for health, dental, vision and life insurance expenses as compared to the 2019 Budget. The average cost to the District for employee health insurance is budgeted at \$10,938 in 2020 vs \$11,139 in 2019. The 2.9% decrease in proposed expenses as compared to the 2019 Budget is primarily due to employee turnover resulting in new employees making lower cost coverage plan selections. In addition, the Proposed 2020 Budget includes a decreased expected number of employees eligible for coverage.

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 2020 Budget includes health insurance expenses for 78 full-time employees and 11 eligible part-time employees working over 30 hours per week versus 76 full-time and 14 eligible part-time in 2019. 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 2019 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 2020, 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 14 employees are expected to waive coverage in 2020 with a projected savings for the District of approximately \$215,700 in 2020.

### **Illinois Municipal Retirement Fund (IMRF)**

The District contributes to the IMRF defined benefit pension which is a defined benefit agent multiple-employer public employee retirement system. Employees hired in positions that meet or exceed the prescribed annual hourly standard (1,000 hours annually) must be enrolled in IMRF as participating members and contribute 4.5% of earned gross wages. The statute requires the District to finance the retirement coverage of its own employees. Each year, based on set actuarial assumptions, IMRF calculates an annual required contribution rate that the District must pay on its eligible employee's gross wages. For the 2019 Budget, the District's contribution rate was 8.37% and for the 2020 Budget, the contribution rate increased to 10.62% (due in large part to IMRF's lower investment returns in 2018). Based on budgeted wages in 2019, the increased expense due only to the change in rate is an additional \$137,605. For the 2020 Budget, with the increase in budgeted wages, total IMRF expenses are budgeted to increase an additional \$13,806. The increased expense impacts the IMRF Fund, the Enterprise Services Fund, and the Sugar Creek Golf Course Fund.

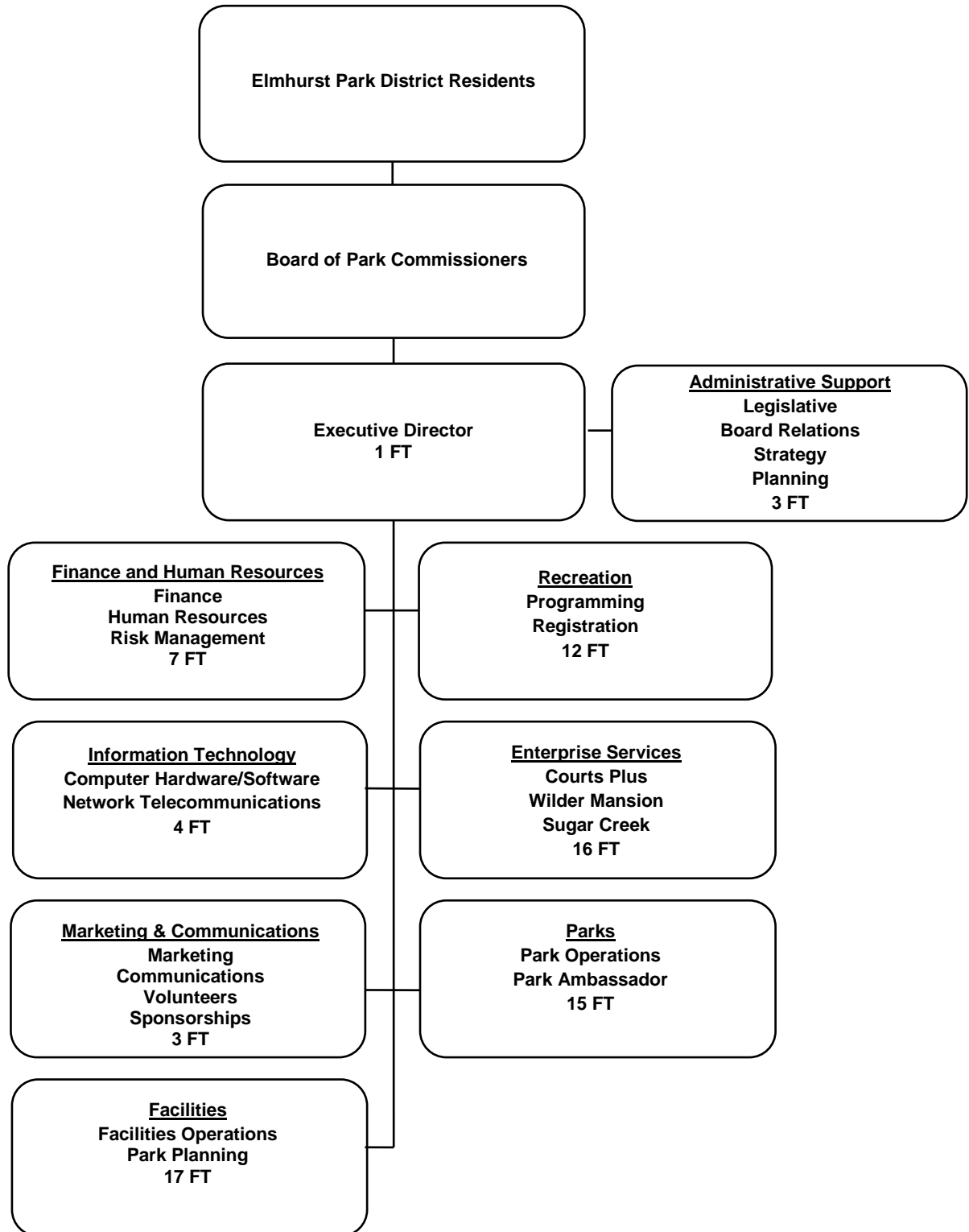
### **Employee Relations**

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 2020 Budget includes \$25,000 (an increase of \$3,800 from 2019) for District-wide events such as the Holiday Open House, a District outing and the summer employee picnic. Operational departments also include an additional \$29,650 (an increase of \$2,617 from 2019) which is used for specific purposes such as staff meeting supplies, external speakers, and part-time program staff recognition. In addition, in recognition of the District's 100<sup>th</sup> anniversary, the 2020 Proposed Budget includes an additional \$12,500 budgeted in the Marketing Department for a special anniversary event and promotional items.

### **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 2020 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 \$48,469, a decrease of \$10,033 as 2019 included additional staff customer service training for all employees. The Park Board's continuing education budget is \$15,450, unchanged from the 2019 Budget.

## ELMHURST PARK DISTRICT PROPOSED 2020 BUDGET ORGANIZATIONAL CHART



## **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.

## 2020 Budget Calendar

June 17, 2019	Staff trained on and begin capital planning process
July 10, 2019	Strategic Work Plan review
July and August, 2019	Staff develop proposed major revenue and expense parameters/assumptions
July 17, 2019	Capital Planning Team reviews and determines proposed Capital Improvement Plan
August 6, 2019	Training on budget expectations and preparation guidelines
August 6, 2019	Departments begin inputting preliminary budget proposals into budget software
September 5, 2019	Departments complete budget input into budget software
September 20, 2019	Executive Director finalizes budget proposals with staff and cash and investment target estimates
September 23, 2019	Departments complete written budget submission
October 14, 2019	Board reviews and approves Tax Levy Resolution
October 28, 2019	Capital and debt overviews distributed to Board
October 28, 2019	Board reviews Long-range Capital Plan and debt
November 8, 2019	Tentative budget and 2020 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption)
November 11, 2019	Staff present operating budget proposal to the Board. Public notice provided
November 25, 2019	Public hearing on 2019 amended budget and 2020 Budget and Appropriation Ordinance
November 25, 2019	Board continues discussion on proposed budget
November 2019	Truth in Taxation Hearing held, if necessary (if increase of aggregate extension is over 5%)
December 9, 2019	Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments
December 20, 2019	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 of 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 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 (5-7) years.



4. The District capitalizes all assets that are projected to last more than one (1) 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 (PEP) Fund 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 through 2018 for this project was transferred from this Fund to the Debt Service Fund. No activity is budgeted in this fund for 2020.
  - *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

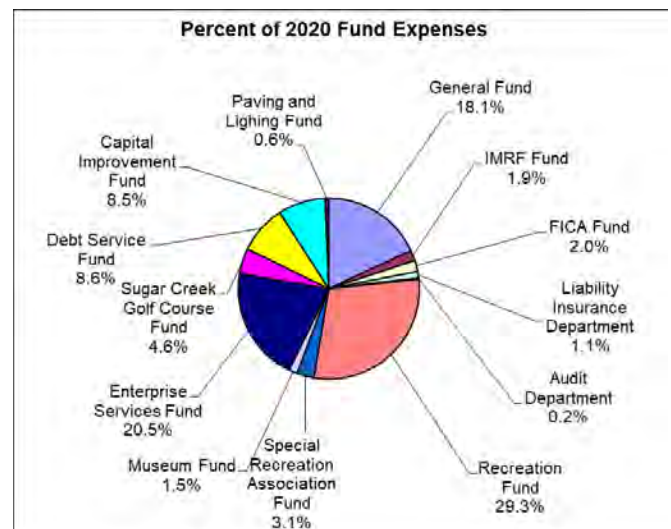
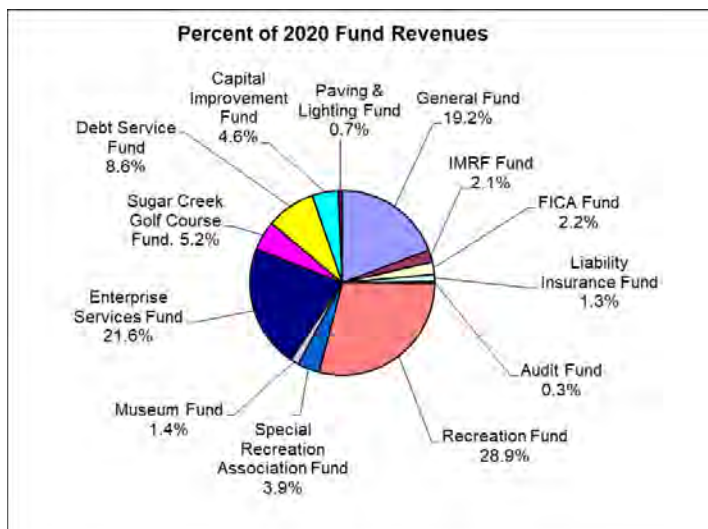
# 2020 BUDGET: FUND SUMMARY

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 2020 Budget.

The *2020 Budget Summary by Fund* chart below provides an overview of total 2020 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 2020 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

## 2020 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
<b>General Fund</b>	3,981,178	3,969,844	11,334	240,500	4,210,344	(229,166)
IMRF Fund	442,844	442,690	154	-	442,690	154
FICA Fund	446,755	464,268	(17,513)	-	464,268	(17,513)
Liability Insurance Fund	265,249	265,041	208	-	265,041	208
Audit Fund	60,432	60,021	411	-	60,021	411
<b>Recreation Fund</b>	5,990,999	5,967,229	23,770	873,307	6,840,536	(849,537)
Special Recreation Association Fund	807,914	713,083	94,831	0	713,083	94,831
Museum Department	293,444	292,434	1,010	54,250	346,684	(53,240)
<b>Enterprise Services Fund</b>	4,468,937	4,468,435	502	312,457	4,780,892	(311,955)
<b>Sugar Creek Golf Course Fund</b>	1,070,452	1,070,328	124	-	1,070,328	124
<b>Total Operating</b>	<b>17,828,204</b>	<b>17,713,373</b>	<b>114,831</b>	<b>1,480,514</b>	<b>19,193,887</b>	<b>(1,365,683)</b>
<b>Debt Service Fund</b>	1,775,038	1,771,045	3,993	238,202	2,009,247	(234,209)
<b>Capital Improvement Fund</b>	944,757	932,007	12,750	1,046,392	1,978,399	(1,033,642)
Paving & Lighting Fund	146,464	144,393	2,071	-	144,393	2,071
<b>Total Debt and Capital</b>	<b>2,866,259</b>	<b>2,847,445</b>	<b>18,814</b>	<b>1,284,594</b>	<b>4,132,039</b>	<b>(1,265,780)</b>
<b>Total</b>	<b>20,694,463</b>	<b>20,560,818</b>	<b>133,645</b>	<b>2,765,108</b>	<b>23,325,926</b>	<b>(2,631,463)</b>



# 2020 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2017 Actual, 2018 Actual, 2019 Approved Budget and 2020 Projected Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2019 Approved Budget and 2020 Projected Budget by fund. Revenue is projected to decrease by 4.6% (\$999,714) and expenditures are expected to decrease by 2.3% (\$545,089). The 2020 Budget revenue variance from the prior year is primarily due to decreased transfer revenue to the Capital Improvement Fund combined with lower membership revenue in the Enterprise Services Fund. Expenses are lower primarily due to decreased budgeted capital improvements and decreased transfers from the General Fund to the Capital Fund.

## ***Four-year Summary by Fund (2017 Actual, 2018 Actual, 2019 Budget and 2020 Budget)***

Revenue						
Fund/Fund	Actual 2017	Actual 2018	Budget 2019	Budget 2020	2019 vs. 2020	% Change 19 vs. 20
<b>General Fund</b>	3,696,244	3,959,654	3,886,404	3,981,178	94,774	2.4%
IMRF Fund	402,310	458,654	392,490	442,844	50,354	12.8%
FICA Fund	391,708	225,087	390,403	446,755	56,352	14.4%
Liability Insurance Fund	255,402	53,701	218,170	265,249	47,079	21.6%
Audit Fund	52,311	55,679	39,605	60,432	20,827	52.6%
<b>Recreation Fund</b>	5,359,740	5,632,024	5,840,894	5,990,999	150,105	2.6%
Special Recreation Association Fund	707,447	750,853	768,899	807,914	39,015	5.1%
Museum Fund	303,394	309,577	225,559	293,444	67,885	30.1%
<b>Enterprise Services Fund</b>	4,566,248	4,638,203	4,563,598	4,468,937	(94,661)	-2.1%
<b>Sugar Creek Golf Course Fund</b>	1,075,309	980,509	1,087,984	1,070,452	(17,532)	-1.6%
<b>Total Operating Budget</b>	<b>16,810,113</b>	<b>17,063,941</b>	<b>17,414,006</b>	<b>17,828,204</b>	<b>414,198</b>	<b>2.4%</b>
<b>Debt Service Fund</b>	1,724,315	2,007,296	1,706,483	1,775,038	68,555	4.02%
<b>Early Bond Repayment Fund</b>	421	565	-	-	-	0.0%
<b>Capital Improvement Fund</b>	6,827,799	1,885,015	2,392,650	944,757	(1,447,893)	-60.5%
Paving & Lighting Fund	162,237	93,566	181,038	146,464	(34,574)	-19.1%
<b>Total</b>	<b>25,524,885</b>	<b>21,050,383</b>	<b>21,694,177</b>	<b>20,694,463</b>	<b>(999,714)</b>	<b>-4.6%</b>
Expenditures						
Fund/Fund	Actual 2017	Actual 2018	Budget 2019	Budget 2020	2019 vs. 2020	% Change 19 vs. 20
<b>General Fund</b>	3,209,843	3,833,583	4,484,470	4,210,344	(274,126)	-6.1%
IMRF Fund	370,615	400,374	335,025	442,690	107,665	32.1%
FICA Fund	349,837	376,266	438,935	464,268	25,333	5.8%
Liability Insurance Fund	241,108	241,791	259,205	265,041	5,836	2.3%
Audit Fund	51,224	49,341	56,582	60,021	3,439	6.1%
<b>Recreation Fund</b>	4,780,648	5,785,817	6,513,294	6,840,536	327,242	5.0%
Special Recreation Association Fund	667,037	670,122	714,536	713,083	(1,453)	-0.2%
Museum Fund	270,480	268,389	348,691	346,684	(2,007)	-0.6%
<b>Enterprise Services Fund</b>	4,682,042	4,663,136	4,760,938	4,780,892	19,954	0.4%
<b>Sugar Creek Golf Course Fund</b>	945,916	914,501	1,129,618	1,070,328	(59,290)	-5.2%
<b>Total Operating Budget</b>	<b>15,568,750</b>	<b>17,203,320</b>	<b>19,041,294</b>	<b>19,193,887</b>	<b>152,593</b>	<b>0.8%</b>
<b>Debt Service Fund</b>	1,708,832	1,677,597	1,706,482	2,009,247	302,765	17.7%
<b>Early Bond Repayment Fund</b>	75,715	36,899	-	0	-	-
<b>Capital Improvement Fund</b>	5,565,065	2,709,911	2,924,733	1,978,399	(946,334)	-32.4%
Paving & Lighting Fund	160,205	139,987	180,900	144,393	(36,507)	-20.2%
<b>Total</b>	<b>23,078,567</b>	<b>21,767,714</b>	<b>23,853,409</b>	<b>23,325,926</b>	<b>(527,483)</b>	<b>-2.2%</b>
<b>Net</b>	<b>2,446,318</b>	<b>(717,331)</b>	<b>(2,159,232)</b>	<b>(2,631,463)</b>	<b>(472,231)</b>	<b>21.9%</b>

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.

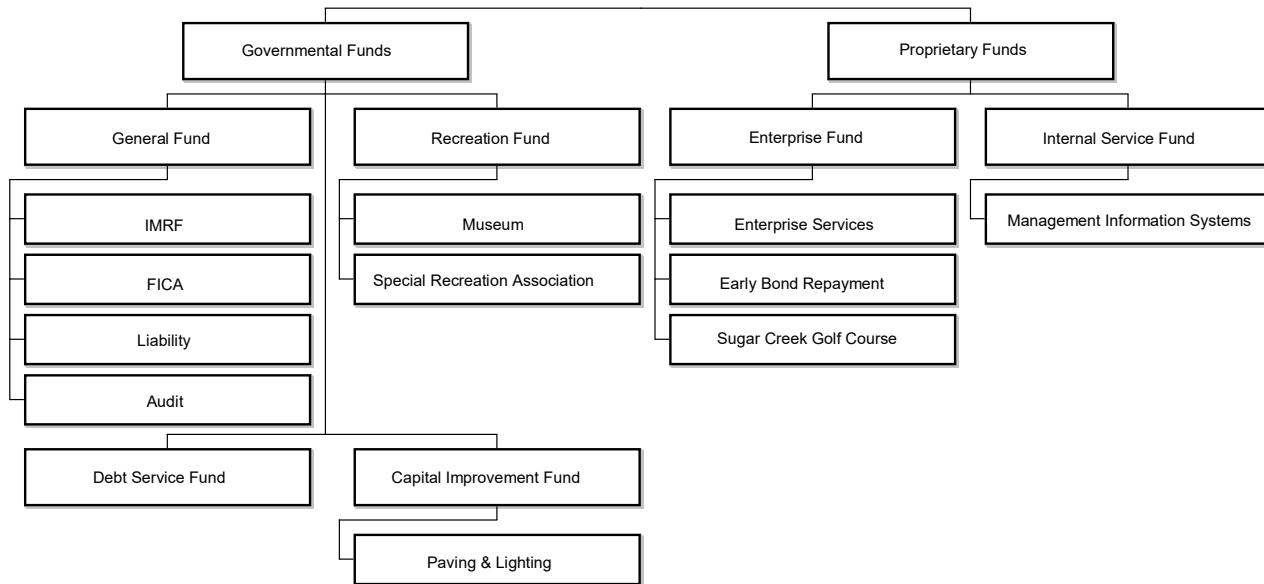
State law requires that the District shows each Fund separately in the Budget and Appropriations Ordinance. Annual budget appropriations are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All annual budgets and appropriations lapse at 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 2020 Function Expenditures by Fund see pages 15-16.

**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

**GENERAL FUND**

For 2020, the General Fund revenue is projected to increase by 2.4% over the 2019 Budget (\$94,744) and expenses are projected to decrease by 6.1% (\$274,126). Overall, the General Fund exhibits a net loss of \$229,166 primarily due to the use of cash and investments to finance capital projects.

**General Fund Revenue**

**Taxes:** In the proposed 2020 Budget, tax revenue totals \$3,718,390, \$3,595,390 from Property taxes and \$123,000 from Corporate Replacement taxes. Total taxes budgeted are proposed to increase by 3.1% (\$112,711) as compared to the 2019 Budget and is due to an increase in property taxes of 3.4% (\$119,711). This is partially offset by a 5.4% (\$7,000) decrease in Corporate Replacement Tax, as additional taxes were shifted to the Paving and Lighting Fund budget.

**Sponsorship, Advertising and Donations:** The 2020 Budget includes revenue totaling \$54,900; sponsorship \$28,000, advertising \$21,400, and donations of \$5,500. Compared to the 2019 Budget, revenue is increasing overall by 5.2% (\$2,700) primarily due to a budgeted increase in advertising revenue (\$1,400) and sponsorship (\$1,300).

**Rentals:** Rental revenue is decreasing by 19.4% (\$30,637) based on projected field lighting usage (\$11,700), and lacrosse participants (\$1,812). In addition, revenue previously recorded from the Recreation Department for field usage by leagues is now recorded as transfer revenue, reducing what is recognized for field rental by \$20,000. This is partially offset by increased turf rental by soccer leagues (\$3,000).

**Merchandise Sales:** Merchandise sales revenue of \$29,300 is unchanged from the 2019 Budget. It includes \$16,300 for tree memorial, \$2,500 for brick pavers, and \$10,500 for special event merchandise and concession sales (e.g., Old Fashioned Tree Lighting, Park Palooza, etc.).

**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 \$25,000 is 66.7% higher compared to the 2019 Budget as interest rates have increased over the past two years.



# 2020 BUDGET: FUND SUMMARY



	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>General Fund Revenues</b>						
Taxes	3,258,011	3,623,870	3,605,679	3,718,390	112,711	3.1%
Donations, Advertising, Scholarship	144,234	56,228	52,200	54,900	2,700	5.2%
Rentals, Leases	168,671	122,684	157,857	127,220	(30,637)	-19.4%
Merchandise Sales	28,529	33,041	29,300	29,300	-	0.0%
Transfers		26,368	26,368	26,368	-	0.0%
Other Proceeds	64,507	36,054	-	-	-	0.0%
Interest	32,292	61,409	15,000	25,000	10,000	66.7%
<b>Total Revenues</b>	<b>3,696,244</b>	<b>3,959,654</b>	<b>3,886,404</b>	<b>3,981,178</b>	<b>94,774</b>	<b>2.4%</b>
<b>General Fund Expenses</b>						
Salaries & Wages	1,686,763	1,809,048	1,875,730	1,952,081	76,351	4.1%
Contractual Services	1,044,530	1,048,351	1,250,193	1,351,765	101,572	8.1%
Repairs	24,315	30,368	25,226	25,325	99	0.4%
Supplies	419,485	426,903	497,921	540,673	42,752	8.6%
Transfers/Debt	34,750	518,913	835,400	340,500	(494,900)	-59.2%
<b>Total Expenses</b>	<b>3,209,843</b>	<b>3,833,583</b>	<b>4,484,470</b>	<b>4,210,344</b>	<b>(274,126)</b>	<b>-6.1%</b>
<b>Net</b>	<b>486,401</b>	<b>126,071</b>	<b>(598,066)</b>	<b>(229,166)</b>	<b>368,900</b>	<b>-61.7%</b>

## General Fund Expenses

As compared to the 2019 Budget, expenses are decreasing overall by 6.1% (\$274,126).

**Wages:** Wages are increasing overall by 4.1% (\$76,351). The changes are partially related to changes in the Administration department as the part-time Strategy and Planning Coordinator position was shifted to the full-time Division Manager Strategy and Planning position for an impact in the General Fund of \$19,891. In addition, staffing in the Marketing Department is increasing \$2,550 for additional events offered in relation to the District's 100<sup>th</sup> anniversary. The remaining variance of \$53,910 is related to merit increases and minimum wage related adjustments for full- and part-time employees.

**Contractual Services:** As compared to the 2019 Budget, Contractual Services are projected to increase by 8.1% (\$101,572). The changes in the General Fund are a result of the following:

- Increased Community Events expenses (\$40,675) primarily related to the District's 100<sup>th</sup> Anniversary which includes the addition of two new events including a VIP gala at Wilder Mansion and a community picnic in Wilder Park.
- Increased printing expenses (\$15,320) related to the District's 100<sup>th</sup> anniversary and Vision 2020.
- Increased attorney fees (\$25,000) due to increased expenses related to land acquisition, litigation, and increased Freedom of Information (FOIA) requests.
- Increased Parks Department contractual expenses (\$14,500) tied to the surveying of multiple parks (\$10,000), supplemental striping of six tennis courts for under age 10 play (\$3,450), and phase one of the District-wide GIS tree inventory (\$2,000)

## 2020 BUDGET: FUND SUMMARY



**Supplies:** Supply expenses are increasing by 8.6% (\$42,752) due to the following:

- Increased Parks Department supplies of 7.5% (\$19,488) due to the going green initiative with additional funding for organic fertilizer, herbicide, and grass seed. In addition supplies include the replacement of garbage and recycling receptacles and new lids for the recycling cans to help improve patron recycling and additional de-icing products including liquid ice melt for pre-treatment of walks and parking lots.
- Increased Facility Department supplies of 10.9% (\$17,636) primarily due to an increase of tree pricing as well as to the number of proposed tree plantings combined with athletic field lamp replacement.
- Increased Marketing and Communication Department supplies 14.4% (\$2,000) due to increased supplies for community events.

**Transfers:** Transfers are decreasing 59.2% (\$494,900). In 2020, \$265,500 is included as a transfer to the Capital Improvement Fund to finance 2020 projects, \$240,500 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 decrease from the prior year budget is due to the decreased 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 2019 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects an increase of 12.8% (\$50,254) in revenue. The change is due to increased Property Tax revenue of \$43,754 combined with increased Corporate Replacement Tax revenue of \$6,500. For the 2019 Budget, taxes were reduced due to the expense saving realized with the reduction of the employer contribution rate from 10.75% to 8.37%.

IMRF Fund expenses are increasing by 32.1% (\$107,665) mainly due to a projected increase in the employer IMRF contribution rate (from 8.37% in 2019 to 10.62% in 2020). In addition to the rate change, expenses are also increasing due to a projected increase in wages for IMRF eligible employees. If the contribution rate had remained unchanged for 2020, projected expenses would have totaled \$348,900 and approximately 4% higher than budgeted expenses in 2019.

The IMRF Fund will generate a net budget surplus (revenues over expenses) of \$154 and will maintain healthy reserves. In all funds where IMRF is budgeted, the overall impact to the 2020 Budget is an increase of 29.6% (\$151,411) as compared to the 2019 Budget. IMRF expenses are also increasing in the Enterprise Services and Sugar Creek Funds due to the impact of the higher contribution rate.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>IMRF Department Revenues</b>						
Taxes	402,090	454,200	392,490	442,744	50,254	12.8%
Interest	220	4,454	-	100	100	-
<b>Total Revenues</b>	<b>402,310</b>	<b>458,654</b>	<b>392,490</b>	<b>442,844</b>	<b>50,354</b>	<b>12.8%</b>
	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>IMRF Department Expenses</b>						
Contractual Services	370,615	400,374	335,025	442,690	107,665	32.1%
<b>Total Expenses</b>	<b>370,615</b>	<b>400,374</b>	<b>335,025</b>	<b>442,690</b>	<b>107,665</b>	<b>32.1%</b>
<b>Net</b>	<b>31,695</b>	<b>58,280</b>	<b>57,465</b>	<b>154</b>	<b>(57,311)</b>	<b>-99.7%</b>

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%
2020	10.62%

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

IMRF 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.

# 2020 BUDGET: FUND SUMMARY



## FICA Fund

As compared to the 2019 Budget, FICA Fund revenues are increasing by 14.4% (\$56,252) overall. The primary increase is in budgeted property tax revenue which is proposed to increase by 8.9% (\$32,752). The 2020 Budget also includes \$45,000 from Corporate Replacement Tax revenue which is an increase of \$23,500 from 2019. Expenses are budgeted to exceed revenue by \$17,513 but this Fund is still projected to have cash and reserves at the end of 2020 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 2019 Budget, FICA expenses are projected to increase 5.8% (\$56,352) 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 2020 Budget is an increase of 2.5% (\$16,625) which is lower than in the FICA Fund due to decreased wages in the Enterprise Services Fund.

**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

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>FICA Department Revenues</b>						
Taxes	390,393	217,331	390,403	446,655	56,252	14.4%
Interest	1,315	7,756	-	100	100	0.0%
<b>Total Revenues</b>	<b>391,708</b>	<b>225,087</b>	<b>390,403</b>	<b>446,755</b>	<b>56,352</b>	<b>14.4%</b>
<b>FICA Department Expenses</b>						
Contractual Services	349,837	376,266	438,935	464,268	25,333	5.8%
<b>Total Expenses</b>	<b>349,837</b>	<b>376,266</b>	<b>438,935</b>	<b>464,268</b>	<b>25,333</b>	<b>5.8%</b>
<b>Net</b>	<b>41,871</b>	<b>(151,179)</b>	<b>(48,532)</b>	<b>(17,513)</b>	<b>31,019</b>	<b>-63.9%</b>

## Liability Fund

The Liability Fund reflects an increase in revenue of 21.6% (\$47,079) as compared to the 2019 Budget. 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 significant reduction in the property tax allocation. For the 2019 Budget, the proposed tax levy was increased but was still lower than actual taxes in 2017. For the 2020 Budget, property tax revenue is budgeted to increase 30.5% (\$61,979). Offsetting this increase is a reduction in Corporate Replacement Tax revenue which is not budgeted in the Liability Fund for 2020 but \$15,000 was included in the 2019 Budget.

**Wages:** Wages are projected to increase by 3.0% (\$837) primarily due to merit increases of Risk Management staff.

**Contractual Services:** Contractual service expenses are increasing by 2.2% (\$4,999) partially due to a projected increase in Workers' Compensation and Property Insurance premiums of \$1,373. 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.). Expenses are also increasing by \$4,000 due to increased provider rates for required employee CPR certification training.

**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

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Liability Department Revenues</b>						
Taxes	253,866	50,154	218,170	265,149	46,979	21.5%
Program Fees	525	643	-	-	-	0.0%
Interest	1,011	2,904	-	100	100	0.0%
<b>Total Revenues</b>	<b>255,402</b>	<b>53,701</b>	<b>218,170</b>	<b>265,249</b>	<b>47,079</b>	<b>21.6%</b>

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Liability Department Expenses</b>						
Salaries & Wages	27,138	28,060	28,337	29,174	837	3.0%
Contractual Services	213,970	213,731	227,868	232,867	4,999	2.2%
Supplies	-	-	3,000	3,000	-	0.0%
<b>Total Expenses</b>	<b>241,108</b>	<b>241,791</b>	<b>259,205</b>	<b>265,041</b>	<b>5,836</b>	<b>2.3%</b>
<b>Net</b>	<b>14,294</b>	<b>(188,090)</b>	<b>(41,035)</b>	<b>208</b>	<b>41,243</b>	<b>-100.5%</b>

**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

**Audit Fund**

As compared to the 2019 Budget, the Audit Fund reflects an increase of 52.6% (\$20,827). The increase is primarily due to increased property tax revenue of \$20,727 in 2019, the tax levy was reduced by \$14,204 due to projected year-end cash balances exceeding reserve targets. Expenses are projected to increase 6.1% (\$3,439) and the 2020 Proposed Budget is projected to generate a net budget surplus of \$411 (revenues minus expenses), and is also projected to have cash and reserves at the end of 2020 to meet targeted balances.

**Wages** are projected to increase 3.6% (\$1,183) primarily due to merit increases.

**Contractual Services** overall are increasing by 9.4% (\$2,256) primarily due to increased fees for audit services necessary to conduct the annual audit and actuarial services 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.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Audit Department Revenues</b>						
Taxes	52,082	54,930	39,605	60,332	20,727	52.3%
Interest	229	749	-	100	100	0.0%
<b>Total Revenues</b>	<b>52,311</b>	<b>55,679</b>	<b>39,605</b>	<b>60,432</b>	<b>20,827</b>	<b>52.6%</b>
<b>Audit Department Expenses</b>						
Salaries & Wages	31,113	32,166	32,535	33,718	1,183	3.6%
Contractual Services	20,111	17,175	24,047	26,303	2,256	9.4%
<b>Total Expenses</b>	<b>51,224</b>	<b>49,341</b>	<b>56,582</b>	<b>60,021</b>	<b>3,439</b>	<b>6.1%</b>
<b>Net</b>	<b>1,087</b>	<b>6,338</b>	<b>(16,977)</b>	<b>411</b>	<b>17,388</b>	<b>-102.4%</b>

## 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 2019 Budget, Recreation Fund revenue is increasing by 2.6% (\$150,105) and expenses are increasing by 5.0% (\$327,242). Overall, the Recreation Fund exhibits a net deficit of \$849,537 due to the spending down of cash and investment reserves by \$974,675 for capital projects and debt service but also shows a net projected operating budget surplus of \$23,770 (revenues minus expenses without the spend down of cash and investments) (see 2020 Budget Summary by Fund chart on page 57).

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Recreation Fund Revenues</b>						
Taxes	1,549,118	1,671,087	1,633,927	1,572,872	(61,055)	-3.7%
Donations, Advertising, Scholarships	15,609	10,512	10,000	12,000	2,000	20.0%
Grants	-	-	1,100	1,100	-	0.0%
Program Fees	3,162,589	3,329,664	3,472,277	3,681,915	209,638	6.0%
Rentals, Leases	44,718	41,989	43,793	40,091	(3,702)	-8.5%
Passes, Memberships, Daily Uses	505,304	492,095	516,956	531,153	14,197	2.7%
Merchandise Sales	65,834	49,134	147,841	131,868	(15,973)	-10.8%
Interest	16,568	37,543	15,000	20,000	5,000	33.3%
<b>Total Revenues</b>	<b>5,359,740</b>	<b>5,632,024</b>	<b>5,840,894</b>	<b>5,990,999</b>	<b>150,105</b>	<b>2.6%</b>

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Recreation Fund Expenses</b>						
Salaries & Wages	2,898,141	3,154,487	3,512,525	3,950,350	437,825	12.5%
Contractual Services	1,131,047	1,059,401	1,300,275	1,318,639	18,364	1.4%
Repairs	68,923	47,399	39,700	60,451	20,751	52.3%
Supplies	343,337	378,444	480,426	536,421	55,995	11.7%
Transfers/Debt	339,200	1,146,086	1,180,368	974,675	(205,693)	-17.4%
<b>Total Expenses</b>	<b>4,780,648</b>	<b>5,785,817</b>	<b>6,513,294</b>	<b>6,840,536</b>	<b>327,242</b>	<b>5.0%</b>
<b>Net</b>	<b>579,092</b>	<b>(153,793)</b>	<b>(672,400)</b>	<b>(849,537)</b>	<b>(177,137)</b>	<b>26.3%</b>

### Recreation Fund Revenue

**Taxes:** Tax revenue is proposed to decrease by 3.7% (\$61,056) as compared to the 2019 Budget due a decrease in the property tax levy (\$56,055) and a decreased allocation of Corporate Replacement Taxes of (\$5,000). Corporate replacement tax revenue was not budgeted in the Recreation Fund this year and was allocated to the Paving and Lighting Fund to assist in funding budgeted paving and seal coating projects.

**Program Fees:** As compared to the 2019 Budget, Program Fee revenue is increasing by 6.0% (\$209,638) overall. Program fees are increasing in the following program areas:

- Rec Station revenue is increasing by 1.6% (\$21,250) related primarily to a fee increase projected for fall 2020. In August 2020, the average session fee is increasing approximately 4.5%. Enrollment for both the morning and afternoon sessions is expected to remain flat as compared to the 2019 Budget as many of the locations currently are enrolled at maximum capacity.

# 2020 BUDGET: FUND SUMMARY

- Funseekers Day Camp program revenue is projected to increase 9.9% (\$20,500) due to a 5.6% (\$14,500) fee increase in the program combined with increased enrollment in the after-camp care section (\$6,000).
- Gymnastics program revenue is projected to increase 2.7% (\$14,992) overall primarily due to a fee increase for both recreational and competitive gymnastics programs combined with an increase in enrollment for the pre-school level gymnastics programs. The increase is partially offset by a decreased number of participants in the competitive gymnastics teams.
- Cultural arts programming revenue is projected to increase 16.9% (\$74,524) due to the addition of the holiday recital (\$6,200), fee increases combined with increased enrollment for the Impact Dance program (\$20,936) and private instrument and voice lessons (\$32,122), and increased enrollment in dance programs (\$13,203).
- Sports program revenue is increasing by 9.4% (\$35,690) due to increased offerings of the Chicago White Sox/Bulls/Bears/Fire contractual program offerings (\$18,030), increased enrollment in the cooperative ice skating programs with the Bensenville Ice Arena (\$9,755) and an expected increase in the number of softball teams participating in leagues (\$6,470).
- Youth and Preschool Programs overall are increasing in revenue by 12.7% (\$38,884) primarily due to increased fees resulting from an increase in the number of days the Sunbeams and Rainbows 2-year old program is being offered.

**Rentals:** Rental revenue is projected to decline 8.5% (\$3,702) as compared to the 2019 Budget. The decrease is primarily due to a decrease in projected Berens Park Hub rentals 19.4% (\$6,000) based on a 3-year average of revenue. This is partially offset by a 26.1% (\$2,153) increase in rentals of The Abbey.

**Passes, Membership and Daily Uses:** As compared to the 2019 Budget, pool pass, punch cards and daily admission revenue is projected to increase by 2.7% (\$14,197) due to an increase in the number of pool punch cards sold and a \$2 fee increase (\$15,302) and increased daily pool revenue due to a \$1 fee increase for both child and adult fees (\$16,150). This is partially offset by reduced revenue for seasonal pool pass memberships (\$6,800) due to reduced demand despite increasing the fee by \$3. In addition, the use of The Hub batting cages and miniature golf facilities are projected to decrease 15.3% (\$10,455) based on actual 3-year average actual performance.

## Recreation Fund Expenses

**Wages:** Wages are increasing overall by 12.5% (\$437,825) as compared to the 2019 Budget. Increases are due to the following:

- Rec Station wages are increasing \$186,372 to ensure appropriate supervision as this program continues to grow.
- Two-year-old Sunbeams and Rainbows wages are increasing \$22,569 to account for continued classroom expansion for this program.
- Recreational gymnastics wages are increasing \$17,882 based on increased staff due to increased program enrollment.
- Private music lesson wages are increasing \$13,494 due to increased enrollment in private lessons.
- Funseekers Day Camp wages are increasing \$31,145 to ensure appropriate supervision as this program continues to grow.
- A full-time Recreation registration position is being proposed in place of two part-time positions, increasing budget salaries by \$11,700



- In the Administration department, the part-time Strategy and Planning Coordinator position was shifted to the full-time Division Manager Strategy and Planning position for an impact in the Recreation Fund of \$19,891.
- Wages are also increasing an additional \$134,772 primarily due to the implementation of wage adjustments related to the implementation of minimum wage changes and due to merit raises for full- and part-time staff.

**Contractual Services:** As compared to the 2019 Budget, contractual services are increasing 1.4% (\$18,364) due to the following:

- Increased program related contractual service expenses by 5.8% (\$19,525) due to increased expenses for Chicago Bulls and White Sox camps, ice skating and hockey programs, Rec Station, and adult trips.
- Increased natural gas charges of 38.2% (\$13,000) due to increased rates and usage.
- Increased credit card finance charges of 6.1% (\$4,200) related to increased program fee revenue.
- Increased water charges of 4.7% (\$4,000) due to increased rates.

Offsetting these increases are decreases related to the following:

- Decreased health care expenses of 3.1% (\$10,325) due to turnover and the changes to staff health plan coverage elections.
- Decreased telephone utility charges of 54.7% (\$11,871) due to unused line cancelations and negotiated lower rates.

**Repairs:** As compared to the 2019 Budget, repair expenses are increasing by 52.3% (\$20,751) overall primarily due to increased building repairs and plumbing repairs due to one-time expense to replace three chemical controllers (\$17,151) for monitoring the pH and chlorine levels of pools at East End Pool that have reached the end of their useful life, as well as East End Pool boiler repair (\$3,500).

**Supplies:** Supply expenses are increasing by 11.7% (\$55,995). This is due to increased program supplies by 17.0% (\$50,657) for the annual dance recital supplies for increased costumes, Impact Dance Company supplies, and Rec Station supplies combined with increased furniture and equipment of 41.0% (\$11,330) primarily due to the purchase of replacement picnic tables for East End Pool. Partially offsetting the increase are decreased concession supplies (\$5,400) for The Hub at Berens Park.

**Transfers:** Transfer expenses to the Capital Improvement and Debt Funds are decreasing by 17.4% (\$205,693). In the 2020 Budget, total proposed transfers are \$974,675; \$26,368 to the General Fund for adult league field maintenance, \$356,000 to the Debt Service Fund for payment on principal and interest on proposed land acquisition debt, and \$592,307 to the Capital Improvement Fund for recreation related Capital Projects. The decrease compared to the 2019 Budget is primarily related to decreased transfers for capital projects (\$486,693) offset by increased transfers for debt service (\$281,000).

## 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 2019 Budget, Museum Fund revenue is increasing by 30.1% (\$67,885). The increase is primarily due to increased Property Tax revenue as the tax levy was reduced in the 2019 Budget since the Museum Fund was projected to have year-end cash balances exceeding targets. Expenses are projected to decrease 0.6% (\$2,007). Proposed Budget is projected to generate a net budget deficit of \$53,240 (revenues minus expenses), but is also projected to have cash and reserves at the end of 2020 to meet targeted balances.

**Salaries** reflect an increase of 1.5% (\$1,693), which is primarily due to projected merit increases for full-time wages but is slightly offset by employee turnover.

**Contractual Services** reflect a decrease of 10.7% (\$6,950) due to decreased telephone/alarm services by 47.8% (\$2,580), health insurance by 14.3% (\$3,770) related to employee turnover and plan elections, and electricity by 4.3% (\$500).

**Repairs** expenses are budgeted to decrease by 18.2% (\$1,000) due to reduced equipment repairs.

**Supplies** increased 4.6% (\$1,500) compared to the 2019 Budget due to increased building and grounds supply purchases needed to maintain the Conservatory.

**Transfers** of \$131,790 are 2.1% (\$2,750) higher than the 2019 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, \$54,250 is budgeted as a transfer to the Capital Improvement Fund for the Wilder Mansion floor replacement and the garden improvement projects which is \$2,750 greater than in 2019.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Museum Department Revenues</b>						
Taxes	300,738	303,308	224,459	292,344	67,885	30.2%
Donations, Advertising, Scholarships	747	1,185	400	400	-	0.0%
Program Fees	750	613	700	700	-	0.0%
Interest	1,159	4,471	-	-	-	0.0%
<b>Total Revenues</b>	<b>303,394</b>	<b>309,577</b>	<b>225,559</b>	<b>293,444</b>	<b>67,885</b>	<b>30.1%</b>

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Museum Department Expenses</b>						
Salaries & Wages	104,630	112,780	116,694	118,387	1,693	1.5%
Contractual Services	46,520	45,821	64,689	57,739	(6,950)	-10.7%
Repairs	1,772	6,159	5,500	4,500	(1,000)	-18.2%
Supplies	26,768	26,089	32,768	34,268	1,500	4.6%
Transfers/Debt	90,790	77,540	129,040	131,790	2,750	2.1%
<b>Total Expenses</b>	<b>270,480</b>	<b>268,389</b>	<b>348,691</b>	<b>346,684</b>	<b>(2,007)</b>	<b>-0.6%</b>
<b>Net</b>	<b>32,914</b>	<b>41,188</b>	<b>(123,132)</b>	<b>(53,240)</b>	<b>69,892</b>	<b>-56.8%</b>

## 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 2019 Budget, revenue is increasing by 5.1% (\$39,015) 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 decreasing by 0.2% (\$1,453) as compared to the 2019 Budget mainly due to a decrease in **Capital** project expenses. In 2019, \$200,000 was 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). For the 2020 Budget, budgeted projects include accessibility improvements for the Eldridge Park East Play Area Redevelopment (\$200,000).

**Wages** are increasing by 13.9% (\$32,125) primarily due to the addition of a part-time inclusion coordinator (\$27,300). The additional increase of \$4,825 is related to merit increases for full- and part-time employees.

**Contractual Services** expenses are increasing by 3.2% (\$7,672) primarily due to a projected 2.5% increase for Gateway expenses (\$5,170) and increased rates for transportation services (\$1,960).

**Supplies** are increasing by \$1,250 for office and computer supplies needed for the part-time coordinator position.

Overall, the SRA Fund will have a net budget surplus of \$94,831 (revenues minus expenses) to replenish future reserves (see 2020 Budget Summary by Fund chart on page 57).

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>SRA Department Revenues</b>						
Taxes	704,859	745,136	768,399	807,414	39,015	5.1%
Passes, Memberships, Daily Uses	462	432	500	500	-	0.0%
Interest	2,126	5,285	-	-	-	0.0%
<b>Total Revenues</b>	<b>707,447</b>	<b>750,853</b>	<b>768,899</b>	<b>807,914</b>	<b>39,015</b>	<b>5.1%</b>

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>SRA Department Expenses</b>						
Salaries & Wages	201,954	213,288	230,545	262,670	32,125	13.9%
Contractual Services	221,079	226,507	241,141	248,813	7,672	3.2%
Supplies	345	327	350	1,600	1,250	357.1%
<b>Total Expenses</b>	<b>667,037</b>	<b>670,122</b>	<b>714,536</b>	<b>713,083</b>	<b>(1,453)</b>	<b>-0.2%</b>
<b>Net</b>	<b>40,410</b>	<b>80,731</b>	<b>54,363</b>	<b>94,831</b>	<b>40,468</b>	<b>74.4%</b>

## DEBT SERVICE FUND

As compared to the 2019 Budget, revenue in this Fund exhibits an increase of 4.0% (\$68,555) overall primarily due to a 9.4% (\$46,079) increase in transfer revenue and a 1.8% (\$22,476) increase in property tax revenue. Expenses are budgeted to increase 17.7% (\$302,765). The 2020 Proposed Budget is projected to generate a net budget deficit of \$234,209 (revenues minus expenses) as cash and investment reserves are available from the Series 2017A Limited Tax Bond which included \$1,660,000 to replace the District's annual rollover bond amounts for fiscal years 2018, 2019, and 2020.

**Transfer** revenue totaling \$534,675 includes the following:

- \$103,675 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.
- \$75,000 from both the General Fund and from the Recreation Fund to pay a portion of the 2017A G.O. Limited Tax Bond.
- \$281,000 from the Recreation Fund to pay the proposed 2019 G.O. Limited Tax Bond.

Debt service expenses in this fund are proposed to increase by 17.6% (\$299,265) due to a projected increase in the bond principal and interest payments for outstanding bond issues including the proposed \$5.5 million bond issue for the purchase of property at 155 E. St. Charles Road expected to be finalized in December 2019. See page 171 for a detailed overview of debt obligations.

**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

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Debt Service Fund Revenues</b>						
Taxes	1,176,814	1,201,985	1,215,887	1,238,363	22,476	1.8%
Transfers	180,715	796,982	488,596	534,675	46,079	9.4%
Bond, Insurance Proceeds	364,816	-	-	-	-	0.0%
Interest	1,970	8,329	2,000	2,000	-	0.0%
<b>Total Revenues</b>	<b>1,724,315</b>	<b>2,007,296</b>	<b>1,706,483</b>	<b>1,775,038</b>	<b>68,555</b>	<b>4.0%</b>

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Debt Service Fund Expenses</b>						
Contractual Services	49,771	950	3,100	6,600	3,500	112.9%
Transfers/Debt	1,659,061	1,676,647	1,703,382	2,002,647	299,265	17.6%
<b>Total Expenses</b>	<b>1,708,832</b>	<b>1,677,597</b>	<b>1,706,482</b>	<b>2,009,247</b>	<b>302,765</b>	<b>17.7%</b>
<b>Net</b>	<b>15,483</b>	<b>329,699</b>	<b>1</b>	<b>(234,209)</b>	<b>(234,210)</b>	<b>-23421000.0%</b>

## CAPITAL IMPROVEMENT FUND

As compared to the 2019 Budget, the Capital Improvement Fund exhibits a decrease of 60.5% (\$1,447,893) in revenue and 32.4% (\$946,334) in expenses due to decreased proposed capital project spending and transfers in 2020.

**Grant** revenue is decreasing by 100% (\$354,000) as proceeds in 2019 included \$363,200 from the Illinois Transportation Enhancement Project (ITEP) grant to partially fund the Salt Creek Greenway Trail Connector Project. Budgeted grant revenue in 2020 includes \$9,200 from the Illinois Environmental Protection Agency (IEPA) to partially fund the fleet propane conversions.

**Transfers** of cash and investments from other Funds is decreasing by 50.7% (\$939,643) primarily due to decreased transfers from the General (\$455,700) and Recreation Fund (\$486,693). Transfers in the 2020 Budget totaling \$912,057 include the following:

- General Fund cash and investments (\$240,500)
- Recreation Fund cash and investments (\$592,307)
- Museum Fund cash and investments (\$54,250)
- General Fund AFAC user fees (\$25,000)

**Donations** revenue is decreasing by 88.8% (\$154,250) as the 2019 Budget included \$16,500 in projected community donations for improving the structures within Safety Town and \$157,250 from proceeds for large scale residential developments related to the city re-subdivision ordinance while the 2020 Budget includes \$5,750 from People for Elmhurst Parks (PEP), \$5,000 from Elmhurst Youth Baseball and \$8,750 from proceeds related to the re-subdivision ordinance.

Expenditures in the Capital Improvement Fund are decreasing by 32.4% (\$946,334). Total **Capital** project expenses budgeted for 2020 are \$1,978,399 which is a decrease of 26.5% (\$712,301) from the 2019 Budget. The decrease from the 2019 budget is also partially due to the inclusion in 2019 of a transfer expense totaling \$234,033 to the Debt Service Fund for the debt repayment portion of the annual rollover bond. Overall, the Capital Improvement Fund exhibits a net deficit of \$1,033,642 due to the planned spend down of Capital Fund reserves (see 2020 Budget Summary by Fund chart on page 57).

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Capital Fund Revenues</b>						
Donations, Advertising, Scholarships	83,750	338,357	173,750	19,500	(154,250)	-88.8%
Grants			363,200	9,200	(354,000)	100.0%
Transfers	387,200	1,476,695	1,851,700	912,057	(939,643)	-50.7%
Bond, Insurance Proceeds	6,348,147	33,957	-	-	-	0.0%
Interest	8,702	36,006	4,000	4,000	-	0.0%
<b>Total Revenues</b>	<b>6,827,799</b>	<b>1,885,015</b>	<b>2,392,650</b>	<b>944,757</b>	<b>(1,447,893)</b>	<b>-60.5%</b>

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Capital Fund Expenses</b>						
Contractual Services	89,191	-	-	-	-	-
Capital	5,404,765	2,215,314	2,690,700	1,978,399	(712,301)	-26.5%
Transfers/Debt	71,109	494,597	234,033	-	(234,033)	-100.0%
<b>Total Expenses</b>	<b>5,565,065</b>	<b>2,709,911</b>	<b>2,924,733</b>	<b>1,978,399</b>	<b>(946,334)</b>	<b>-32.4%</b>
<b>Net</b>	<b>1,262,734</b>	<b>(824,896)</b>	<b>(532,083)</b>	<b>(1,033,642)</b>	<b>(501,559)</b>	<b>94.3%</b>

**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**

As compared to the 2019 Budget, Paving and Lighting revenue is decreasing by 19.1% (\$34,574) due to decreased revenue transfers and is partially offset by increased property taxes. **Taxes** include a proposed increase of 3.3% (\$4,626) to the property tax levy in order to assist in funding the budgeted projects. Proposed 2020 projects (\$144,393) are 20.2% lower than the prior year budget and include Wilder Park Parking Lot Improvements (\$30,000), engineering for Courts Plus/Plunkett Park Parking Lot (\$45,000) sealcoating projects (\$48,200) and paving related to the Eldridge Park East Play Area Redevelopment. The fund exhibits a net surplus of \$2,071 (see 2020 Budget Summary by Fund chart on page 57).

**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

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Paving &amp; Lighting Fund Revenues</b>						
Taxes	90,784	93,142	141,838	146,464	4,626	3.3%
Transfers	71,109		39,200		(39,200)	100.0%
Interest	344	424	-	-	-	0.0%
<b>Total Revenues</b>	<b>162,237</b>	<b>93,566</b>	<b>181,038</b>	<b>146,464</b>	<b>(34,574)</b>	<b>-19.1%</b>
<b>Paving &amp; Lighting Fund Expenses</b>						
Capital	160,205	139,987	180,900	144,393	(36,507)	-20.2%
<b>Total Expenses</b>	<b>160,205</b>	<b>139,987</b>	<b>180,900</b>	<b>144,393</b>	<b>(36,507)</b>	<b>-20.2%</b>
<b>Net</b>	<b>2,032</b>	<b>(46,421)</b>	<b>138</b>	<b>2,071</b>	<b>1,933</b>	<b>1,400.7%</b>

## **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 (\$311,955) due to the spending down of cash and investment reserves for capital projects (\$312,457). This deficit is offset by a net projected operating budget surplus of \$502 (revenues minus expenses without the spending down of cash and investments) (see 2020 Budget Summary by Fund chart on page 57).

### **Enterprise Fund Revenue**

As compared to the 2019 Budget, net revenues in this Fund are decreasing by 2.1% (\$94,661) resulting primarily from a decline in membership revenue and expenses are increasing by 0.4% (\$19,954) directly related to an increase in capital expenses.

**Donations, Advertising, Scholarships** revenue in the Enterprise Fund is projected to increase in 2020 by 13.6% (\$750) as compared to the 2019 Budget mainly due to a projected increase in Courts Plus Perks business participation.

**Program** revenue in the Enterprise Fund is projected to increase in 2020 by 8.0% (\$112,336) as compared to the 2019 Budget partially due to program fee increases. Programming details in specific program areas, including:

- Racquet sport programs are projected to be 10.7% (\$71,776) higher primarily due to increased program fees combined with increased enrollment in youth instructional tennis programs.
- Kindergarten Kapers program revenue is projected to increase by 66.7% (\$21,000) due to projected increased enrollment and increase in number of weeks of the program.
- Summer Camp programs are projected to increase by 6.7% (\$15,730) due to a fee increase and a projected increase in enrollment.
- Wilder Mansion programs are expected to increase 31.7% (7,335) due to an expected increase in revenue from the *Girls Night Out* event and due to the addition of new programs.

**Rental** revenue is decreasing by 3.6% (\$14,261) primarily due a decrease in Mansion events and climbing wall rental. Racquet court rental revenue is projected to be similar to the 2019 Budget and is budgeted at \$151,926.

**Passes, Memberships and Daily Use** revenue is decreasing by 7.5% (\$196,041) overall as compared to the 2019 Budget. In 2020, membership revenue from monthly and annual fees are projected to decrease due to increased competition in the community. To partially offset the loss in membership, annual and monthly membership rates are projected to increase to assist in meeting operating costs of the facility.

**Merchandise Sales** revenue is increasing by 6.2% (\$2,675) as compared to the 2019 Budget due to increased sales of racquet sports supplies.

# 2020 BUDGET: FUND SUMMARY



	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Enterprise Services Fund Revenues</b>						
Donations, Advertising, Scholarships	1,600	6,200	5,500	6,250	750	13.6%
Program Fees	1,244,141	1,387,870	1,399,891	1,512,227	112,336	8.0%
Rentals, Leases	365,618	339,661	401,652	387,391	(14,261)	-3.6%
Passes, Memberships, Daily Uses	2,757,104	2,739,237	2,607,135	2,411,094	(196,041)	-7.5%
Merchandise Sales	47,253	39,823	43,260	45,935	2,675	6.2%
Transfers	77,540	77,540	77,540	77,540	-	0.0%
Bond, Insurance Proceeds	47,337	19,037	8,620	8,500	(120)	-1.4%
Interest	25,655	28,835	20,000	20,000	-	0.0%
<b>Total Revenues</b>	<b>4,566,248</b>	<b>4,638,203</b>	<b>4,563,598</b>	<b>4,468,937</b>	<b>(94,661)</b>	<b>-2.1%</b>
<b>Enterprise Services Fund Expenses</b>						
Salaries & Wages	2,411,560	2,402,585	2,507,976	2,435,576	(72,400)	-2.9%
Contractual Services	1,486,160	1,433,898	1,558,749	1,551,455	(7,294)	-0.5%
Repairs	117,195	112,205	130,505	135,480	4,975	3.8%
Supplies	286,658	267,587	338,243	345,924	7,681	2.3%
Capital	378,755	444,814	225,465	312,457	86,992	38.6%
Transfers/Debt	1,714	2,047	-	-	-	100.0%
<b>Total Expenses</b>	<b>4,682,042</b>	<b>4,663,136</b>	<b>4,760,938</b>	<b>4,780,892</b>	<b>19,954</b>	<b>0.4%</b>
<b>Net</b>	<b>(115,794)</b>	<b>(24,933)</b>	<b>(197,340)</b>	<b>(311,955)</b>	<b>(114,615)</b>	<b>58.1%</b>

## Enterprise Fund Expenses

In the proposed 2020 Budget, expenses in this Fund are increasing overall by 0.4% (\$19,954) due to an increase in **Capital** project expenses by 38.6% (\$86,992).

As compared to the 2019 Budget, **Wages** are decreasing by 2.9% (\$72,400) primarily due to decreased operational wages combined with decreased personal training and group exercise labor. The decreases are partially offset by increased full- and part-time merit increases.

**Contractual Services** expenses are decreasing by 0.5% (\$7,249) as compared to the 2019 Budget. The decrease is due to the following:

- Decreased credit card and banking fees of 14.5% (\$11,150) due to a projected decrease in fee revenue.
- Decreased electricity utilities 7.7% (\$10,000) based on actual usage.
- Decreased telephone line charges of 43.2% (\$8,488) due to a reduction of unused land lines combined with reduced rates.
- Health Insurance decreased 1.9% (\$4,917) related to employee turnover and employee coverage elections.
- Decreased marketing expenses including postage 15.4% (\$4,025), advertising of 11.1% (\$3,750), printing 10.8% (\$3,230), and public relations 10.6% (\$2,725).

Partially offsetting the decrease is the following:

- Increased IMRF expenses 22.2% (\$30,326) due to an increase in the employer contribution rate from 8.37% in 2019 to 10.62% in 2020.



## 2020 BUDGET: FUND SUMMARY



- Increased custodial maintenance services of 4.2% (\$4,542).
- Increased alarm expenses of 105% (\$4,150).

**Repair** expenses are increasing by 3.8% (\$4,975) due to increased electrical repairs (\$3,700) and increased plumbing and equipment repairs (\$1,275) at Courts Plus.

**Supplies** expenses are decreasing by 2.3% (\$7,681) as compared to the 2019 Budget primarily due to increased grounds supplies.

**Capital** project expenses are increasing 38.6% (\$86,992). Budgeted projects totaling \$312,457 include Roof Improvements (\$102,500), Fitness Equipment Replacement (\$99,957), Pool Filter Replacement and Sauna Improvements (\$68,500), Multipurpose Room Flooring Replacement (\$21,500), Towel Stations (\$12,500), and East Landscaping Bed Repair (\$7,500).

## EARLY BOND REPAYMENT FUND

The Early Bond Repayment Fund does not have budgeted revenue or expenses in 2020 or 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 occurred in 2018 for \$36,899.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Early Bond Repayment Fund Revenues</b>						
Interest	421	565	-	-	-	-
<b>Total Revenues</b>	<b>421</b>	<b>565</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Early Bond Repayment Fund Expenses</b>						
Transfers/Debt	75,715	36,899	-	-	-	-
<b>Total Expenses</b>	<b>75,715</b>	<b>36,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net</b>	<b>(75,294)</b>	<b>(36,334)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>

**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 2019 Budget, Sugar Creek Golf Course revenues are projected to decrease by 1.6% (\$17,532) primarily to reflect historical trends. Expenses are decreasing by 5.2% (\$59,290) primarily due to the reduction of capital improvement expenses. Overall, the Sugar Creek Golf Course Fund exhibits a net budget surplus of \$124 (revenues minus expenses). Excluding Capital Projects, the net operating surplus would be \$40,124.

### Sugar Creek Golf Course Fund Revenue

**Program Fee** revenue is increasing by 2.9% (\$3,261) overall due to increased driving range instruction (\$4,269) and private golf lessons (\$750), but partially offset by decreased enrollment for the junior golf program (\$2,225).

**Rental** revenue is projected to increase 0.4% (\$6,500) entirely due to a projected increase in banquet facility rental.

As compared to the 2019 Budget, **Passes, Memberships, Daily Use** revenue is projected to decrease overall by 3.9% (\$24,611). In 2020, daily use fees are projected to decrease 3.7% (\$18,528) as rounds of golf are expected to decrease from the 2019 Budget of 29,500 to 27,000 in 2020. In addition, driving range fees are projected to decrease 4.3% (\$5,000) reflecting a number closer to the three-year average revenue.

As compared to the 2019 Budget, **Merchandise Sales** revenue is increasing at the golf course by 1.8% (\$3,168) based on a projected increase for liquor and food sales.

### Sugar Creek Golf Course Fund Expenses

As compared to the 2019 Budget, **Wages** are increasing by 1.8% overall (\$6,628) due to a merit increases budgeted for staff wages.

**Contractual Services** expenses are increasing by 2.6% (\$5,528) overall as compared to the 2019 Budget primarily due to an increase in IMRF expenses as the employer contribution rate increased 8.37% to 10.62%.

**Repairs** expenses remain unchanged from the 2019 Budget and include \$9,205 for building, plumbing and vehicle repairs.

**Supplies** are increasing by 1.2% (\$2,267) as compared to the 2019 Budget due to the inclusion of replacement banquet chairs.

As compared to the 2019 Budget, **Capital** expenses are decreasing by 65.2% (\$75,000). The 2020 Budget includes \$40,000 for replacement maintenance equipment to be purchased only if targeted operating income goals are met. In the 2019 Budget, in addition to \$45,000 for maintenance equipment replacement, \$70,000 was added for engineering services necessary to complete the Sugar Creek water restoration project.

This Fund also reflects **Transfer** expenses of \$103,675 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 \$124,625 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).

# 2020 BUDGET: FUND SUMMARY



	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
<b>Sugar Creek Golf Course Revenues</b>						
Donations, Advertising, Scholarship	-	-	-	-	-	-
Program Fees	105,887	111,373	111,239	114,500	3,261	2.9%
Rentals, Leases	168,278	162,537	171,150	171,800	650	0.4%
Passes, Memberships, Daily Uses	621,296	543,988	634,263	609,652	(24,611)	-3.9%
Merchandise Sales	159,336	160,107	171,332	174,500	3,168	1.8%
Transfers	-	-	-	-	-	-
Bond, Insurance Proceeds	19,382	215	-	-	-	-
Interest	1,130	2,289	-	-	-	-
<b>Total Revenues</b>	<b>1,075,309</b>	<b>980,509</b>	<b>1,087,984</b>	<b>1,070,452</b>	<b>(17,532)</b>	<b>-1.6%</b>
<b>Sugar Creek Golf Course Expenses</b>						
Salaries & Wages	370,111	365,413	374,161	380,989	6,828	1.8%
Contractual Services	219,075	195,288	209,885	215,413	5,528	2.6%
Repairs	17,206	11,507	9,205	9,205	-	0.0%
Supplies	185,240	174,834	194,154	196,421	2,267	1.2%
Capital	109,828	115,948	115,000	40,000	(75,000)	-65.2%
Transfers/Debt	44,456	51,511	227,213	228,300	1,087	0.5%
<b>Total Expenses</b>	<b>945,916</b>	<b>914,501</b>	<b>1,129,618</b>	<b>1,070,328</b>	<b>(59,290)</b>	<b>-5.2%</b>
<b>Net</b>	<b>129,393</b>	<b>66,008</b>	<b>(41,634)</b>	<b>124</b>	<b>41,758</b>	<b>-100.3%</b>

## 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 128.

# 2020 BUDGET: FUND SUMMARY



## 2020 Budget Interfund Transfer Summary

The 2020 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					(103,675)	103,675				-
C 2017 Land Acquisition Debt	(75,000)	(75,000)				150,000				-
D 2019 Land Acquisition Debt		(281,000)				281,000				-
E Wilder Mansion Public Events			(77,540)	77,540						-
F Capital Projects	(240,500)	(592,307)	(54,250)				887,057	-		-
G Adult League Field Maintenance	26,368	(26,368)								-
H Village of Villa Park/Driving Range Bond Payment					(124,625)				124,625	-
Revenues	26,368	-	-	77,540	-	534,675	912,057	0	124,625	1,675,265
Expenses	(340,500)	(974,675)	(131,790)	-	(228,300)	-	-	-	-	(1,675,265)
Total	(314,132)	(974,675)	(131,790)	77,540	(228,300)	534,675	912,057	0	124,625	-

\*() Transfers Out

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 New Batting Cages;
- B. A transfer of \$103,675 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 \$150,000 to the Debt Service Fund from the General Fund (\$75,000) and the Recreation Fund (\$75,000) to fund debt service payments on the 2017A Limited Tax Bonds used for land acquisition;
- D. A transfer of \$281,000 to the Debt Service Fund from the Recreation Fund to fund debt service payments on the proposed 2019 Limited Tax Bonds used for land acquisition;
- E. 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;
- F. A transfer of \$887,057 overall to the Capital Improvement Fund from the General Fund (\$240,500), Recreation Fund (\$592,307), and Museum Fund (\$54,250) for various capital projects;
- G. 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
- H. A transfer of \$124,625 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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## 2020 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):

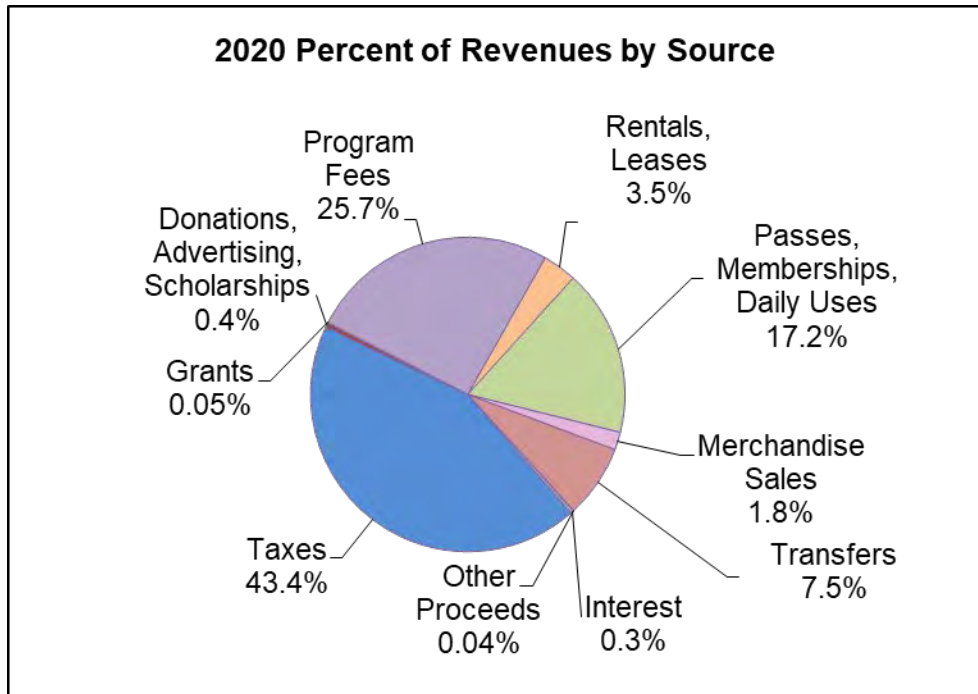
- The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support the diversified, year-round quality parks and recreational experiences that the community desires. Other sources of revenue may include, 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.



# 2020 BUDGET: REVENUE ANALYSIS

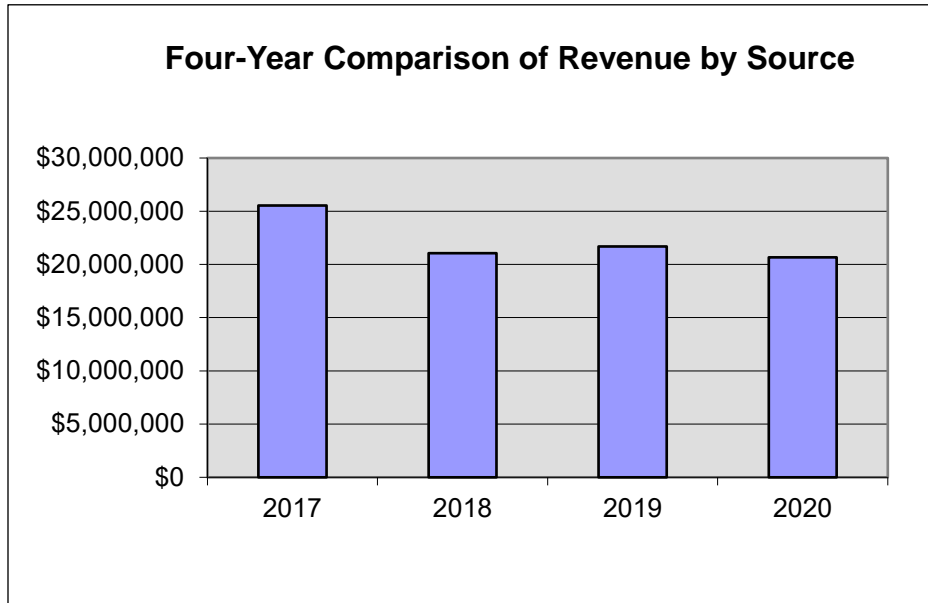


The graph below illustrates the percentage of revenue projected for each source for 2020.



The table below summarizes revenue from all sources including projections for the 2020 fiscal year, 2019 approved budget revenue, 2017 and 2018 actual revenue, and the 2020 projected difference and percentage change in revenue as compared to the 2019 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
Taxes	8,178,755	8,415,143	8,630,857	8,990,727	359,870	4.2%
Donations, Advertising, Scholarships	245,940	412,482	241,850	93,050	(148,800)	-61.5%
Grants	-	-	364,300	10,300	(354,000)	-97.2%
Program Fees	4,513,892	4,830,163	4,984,107	5,309,342	325,235	6.5%
Rentals, Leases	747,285	666,871	774,452	726,502	(47,950)	-6.2%
Passes, Memberships, Daily Uses	3,884,166	3,775,752	3,758,854	3,552,399	(206,455)	-5.5%
Merchandise Sales	300,952	282,105	391,733	381,603	(10,130)	-2.6%
Transfers	716,564	2,377,585	2,483,404	1,550,640	(932,764)	-37.6%
Other Proceeds	6,844,189	89,263	8,620	8,500	(120)	-1.4%
Interest	93,142	201,019	56,000	71,400	15,400	27.5%
<b>Total Revenues</b>	<b>25,524,885</b>	<b>21,050,383</b>	<b>21,694,177</b>	<b>20,694,463</b>	<b>(999,714)</b>	<b>-4.6%</b>



The total 2020 proposed revenue for all funds is \$20,694,463. This represents a 4.6% decrease from the 2019 Budget and a 1.7% decrease from 2018 actual revenues. Decreases in revenue from the prior year budget are mainly due to decreased transfers, grants, memberships, and rentals. This is offset by increased tax and program fee revenue.

## Revenue Sources, Assumptions and Trends

### 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.

### PROPERTY AND CORPORATE REPLACEMENT TAXES

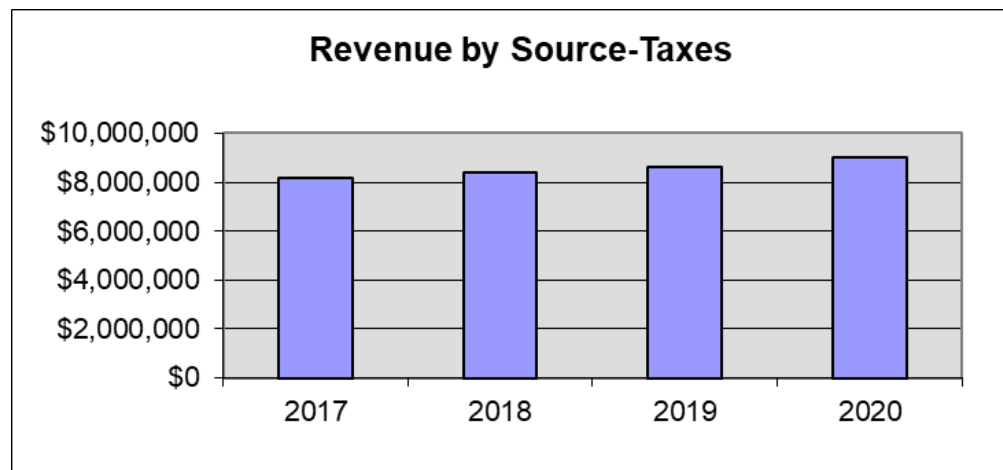
The District collects revenue from a tax levied on the Equalized Assessed Value (EAV) of real property within the District's boundaries and is paid Corporate Replacement Taxes collected by the State from corporations doing business in the State of Illinois. As compared to the 2019 Budget, net tax revenues are projected to increase by 4.2% (\$359,870) based on higher property tax revenue of \$344,870 and increased Corporate Replacement Tax revenue of \$15,000.

The 2020 Budget reflects an increase of \$289,639 compared to the approved extension in the prior levy year. The increase is primarily attributable to increases in the Consumer Price Index (CPI) of 1.9% and the projected EAV increase of 5.5% for the proposed tax levy. This increase of 3.37% from the approved property tax extension will assist in funding expenditures including proposed 2020 increased spending on part-time staff labor, IMRF and FICA benefits, program supplies, 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 2020 budgeted replacement tax revenue is 8.3% higher than the estimate used for the 2019 Budget as projected receipts are anticipated to increase. The following chart illustrates 2017 and 2018 actual total tax revenue and budget from 2019 and 2020.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
----------------	----------------	----------------	----------------	------------------	-----------------------

8,178,755	8,415,143	8,630,857	8,990,727	359,870	4.2%
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**Percent of property and corporate replacement tax revenue as compared to total revenues in proposed 2020 budget.**

43.4%

## ***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.

# 2020 BUDGET: REVENUE ANALYSIS



Although property assessments were not complete at the time the 2020 Budget was compiled, the York and Addison Township Assessor’s Offices indicated that the EAV of property within the District is projected to increase 5.5%. Total 2019 new construction is estimated at \$39,879,000. 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, 2018 is 1.9%.

<b>2019 LIMITING RATE</b>				
Prior Year Levy <i>(DuPage &amp; Cook)</i>		<u>CPI</u>		
6,591,628	X	1 + 1.9%	=	6,716,869
Prior Year EAV				0.2525
+ 5.5% increase <i>(DuPage &amp; Cook)</i>		New Construction <i>(DuPage &amp; Cook)</i>	=	
2,699,599,066	-	39,879,000	=	2,659,720,066

Based on the assumptions above, the maximum 2019 limiting rate for the aggregate extension is 0.2525 (excluding SRA and Bond and Interest) which would equate to an additional \$226,500 in tax revenue. The total budgeted extended tax rate (including Special Recreation Association (SRA) and Bond and Interest) is 0.3286 as compared to the previous year’s actual tax rate of 0.3354 and represents an overall increase in tax dollars of \$263,550 as compared to the 2018 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 2020 Budget, the proposed levy increase in the General Fund is \$85,000 in order to assist in funding increased contractual services and supply expenses related to the District’s 100<sup>th</sup> anniversary and other strategic initiatives.
  - In the Recreation Fund, budgeted increases in program revenue are sufficient to fund proposed 2020 budgeted expense increases and maintain targeted reserve balances. Taxes in the Recreation levy are proposed to decrease by \$74,500 in order to assist in offsetting proposed increases in the restricted funds.
- 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 2019 year-end reserve balances for FICA and Liability Funds are close to targeted reserve balances. As tax levies were reduced in the last two years and expenses are projected to increase,

# 2020 BUDGET: REVENUE ANALYSIS



the proposed levy includes increases in taxes in the FICA Fund of \$27,000 and the Liability Fund of \$58,000.

- The Audit Fund levy was decreased \$15,000 in the prior year and a portion of the operating budget was funded from its reserve balance, reducing tax revenue to approximately \$40,000. Proposed 2020 budgeted expenditures total \$60,021; therefore, in order to maintain its targeted reserve balance, taxes are recommended to increase by \$20,000.
- The projected reserve balance of the Paving and Lighting Fund is below what is needed to fund 2020 proposed paving projects of \$144,393. The 2019 proposed levy includes an increase in taxes of \$8,000, but because this increase is projected to bring property taxes to the statutory rate of .005%, Corporate replacement taxes of \$12,000 are also proposed to be allocated to the Paving and Lighting Fund.
- The IMRF Fund tax levy was decreased in the prior year as the required employer contribution rate decreased to 8.37%. The projected employer contribution rate for 2020 increases to 10.62% which contributes to the proposed 2020 budgeted expense increase in the fund of \$107,665. A portion of the expense increase is budgeted to be funded by Corporate Replacement taxes and the remainder funded by the property tax levy. The tax levy in the IMRF Fund is proposed to increase by \$38,000.
- The last tax levies to evaluate are the SRA and Museum Funds. The Museum Fund levy was reduced by \$77,000 last year in order to reduce its reserve balance. The 2020 proposed budget includes total Museum Fund expenses of \$346,684. In order to meet its targeted reserve balance, an increase of \$65,000 in the tax levy is recommended. In addition, the 2020 proposed budget includes 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 <i>(if applicable)</i>	2018 Extensions <i>(DuPage &amp; Cook)</i>	Proposed 2020 Budget Proposed 2019 Levy	2019 Proposed Increase/(Decrease)	% Increase/ Decrease(-)	2019 Tax Rate Extended
1. General	0.3500	3,546,582	3,631,582	85,000	2.40%	0.1345
2. Recreation	0.3700	1,663,260	1,588,760	(74,500)	-4.48%	0.0589
3. Museum	0.0700	230,297	295,297	65,000	28.22%	0.0109
4. IMRF	None	394,065	432,065	38,000	9.64%	0.0160
5. FICA	None	378,712	405,712	27,000	7.13%	0.0150
6. Liability Insurance	None	209,827	267,827	58,000	27.64%	0.0099
7. Audit	0.0050	40,942	60,942	20,000	48.85%	0.0023
8. Paving & Lighting	0.0050	127,943	135,943	8,000	6.25%	0.0050
Aggregate Extension		6,591,628	6,818,128	226,500	3.44%	0.2525
9. SRA	0.0400	785,570	815,570	30,000	3.82%	0.0302
10. Bond & Interest	None	1,205,224	1,238,363	33,139	2.75%	0.0459
Aggr. Extension + Bond & Interest		8,582,422	8,872,061	289,639	3.37%	0.3286

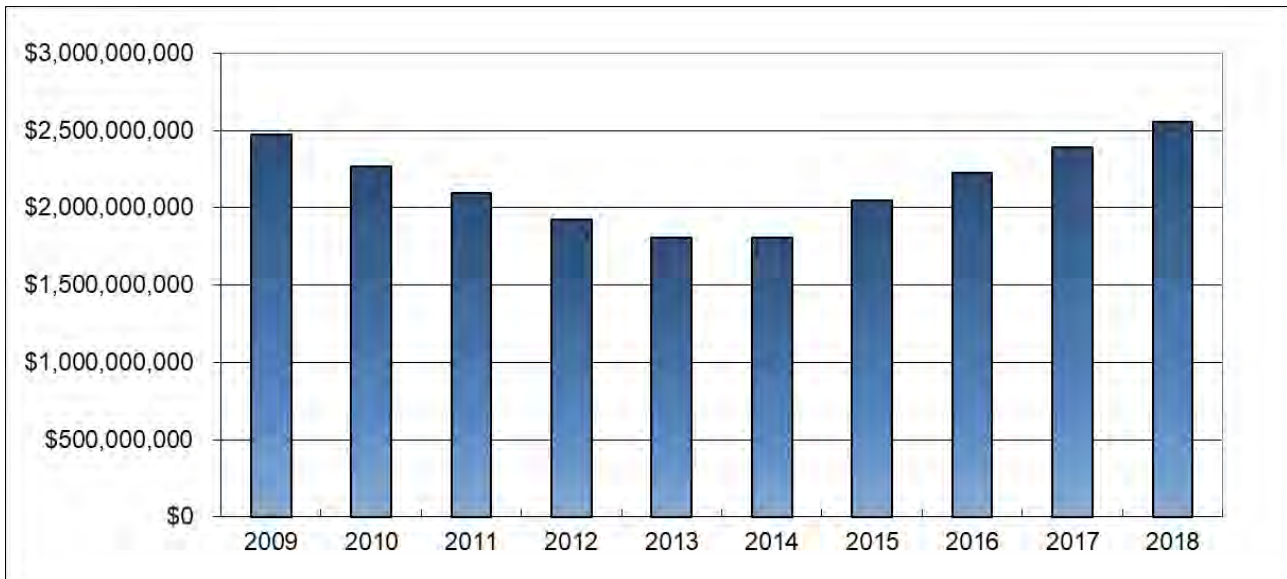
Since the tax levy does not exceed the prior year extension by more than 5%, the District is not required to hold a Truth in Taxation hearing based on Truth in Taxation Act requirements. The Park Board approved the 2019 Tax Levy Resolution on October 14, 2019, and staff will recommend approval of the 2019 Tax Levy Ordinance on December 9, 2019 (approving taxes to be levied in 2019 and extended in 2020).

# 2020 BUDGET: REVENUE ANALYSIS

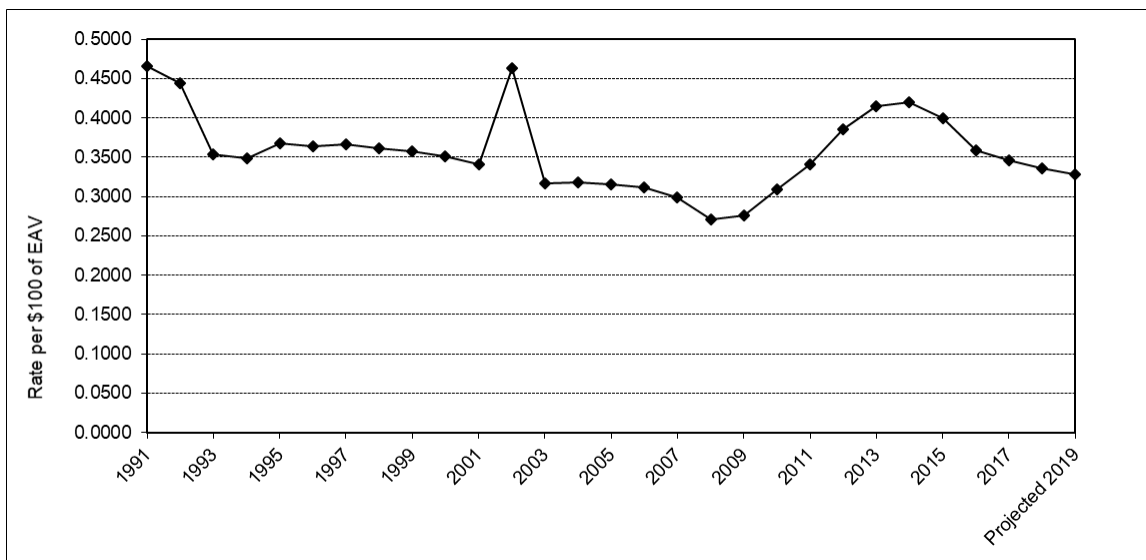


## Property Tax Rate and EAV

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 2018, the market changed direction and the average annual increase in EAV was 9.1%. As noted earlier in this section, discussions with the York and Addison Township Assessors' offices indicate that for 2019, the value of property is improving with the EAV projected to increase 5.5%. 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 four years and is again projected to increase in 2019 and the levy growth rate was estimated at 1.9%, the tax rate is proposed to decrease by 0.0068.



# 2020 BUDGET: REVENUE ANALYSIS



## Impact on the Taxpayer

For the 2019 tax levy, it is projected that the assessed value of a home will increase by 5.5% from the prior year. A homeowner with a home valued at \$400,000 for the 2018 levy would have an estimated new value of \$422,000, 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 (EAV) and the 2019 budgeted tax rate.

Formula used to calculate taxes:	2018 Actual Levy		2019 Proposed Levy for 2020 Proposed Budget
Fair Market Value	\$400,000	↑ 5.5% in EAV	\$422,000
Equalization Factor	<u>33%</u>		<u>33%</u>
Equalized Assessed Value (EAV)	\$132,000		\$139,260
Less \$6,000 Resident Exemption	\$126,000		\$133,260
\$100s of EAV	\$1,260		\$1,333
Park District Tax Rate per Levy	<u>0.3354</u>	↓ 2.0% Rate	<u>0.3286</u>
Approximate Park District Taxes	\$423		\$438



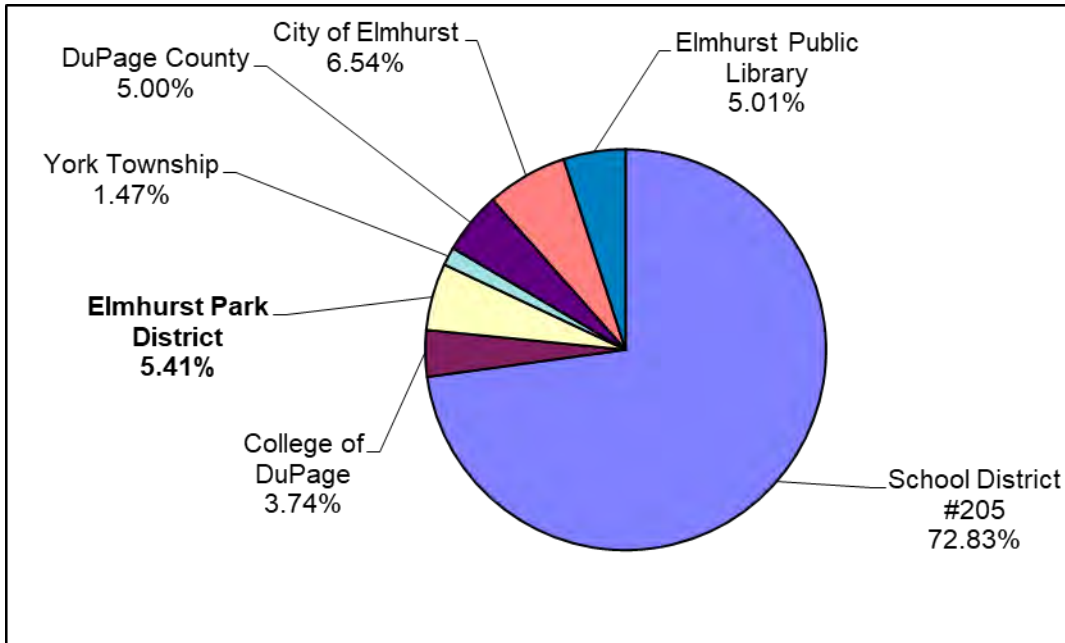
Fair Market Value of Home	\$422,000	\$600,000	\$800,000	\$1,000,000
Approximate Park District Taxes				
Annual	\$438	\$631	\$848	\$1,065
Monthly Amount	\$36	\$53	\$71	\$89
Daily Amount	\$1.20	\$1.73	\$2.32	\$2.92



# 2020 BUDGET: REVENUE ANALYSIS

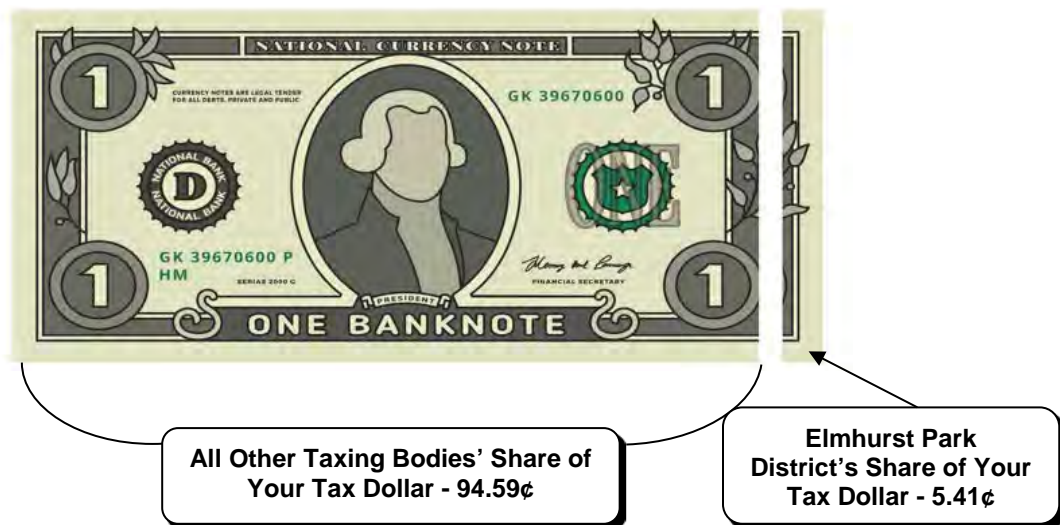
## Distribution of 2018 Property Taxes among the Major Taxing Bodies in York Township<sup>1</sup>

The following chart illustrates the District's portion (5.41%) of the total York Township tax bill based on the distribution of 2018 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 5.41%. 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.



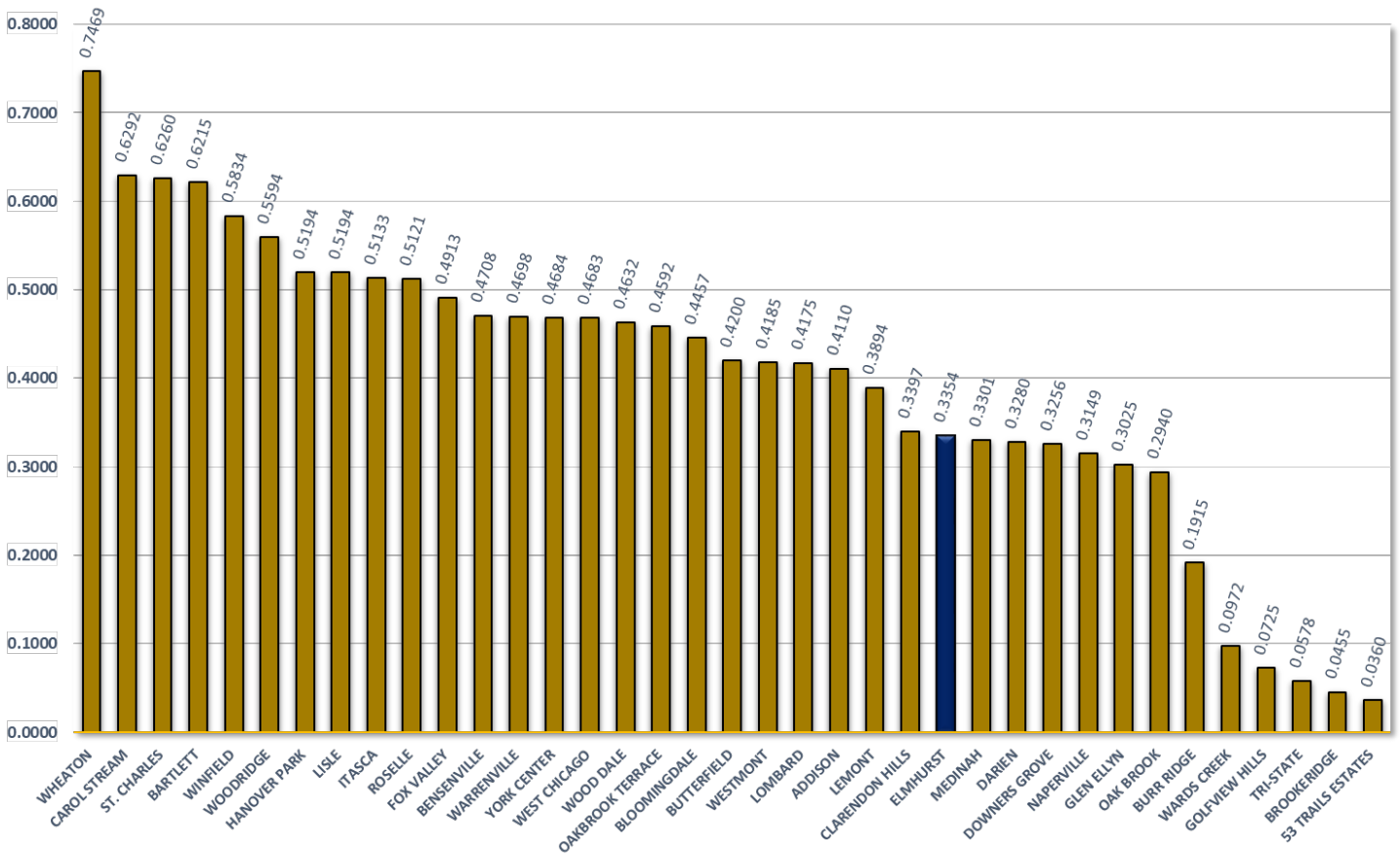
<sup>1</sup>York Township is used to illustrate the distribution of property taxes among the major taxing bodies since the majority of District households are located in this Township.

# 2020 BUDGET: REVENUE ANALYSIS



## Park District Comparison of Tax Rates

The graph below illustrates the 2018 tax rates for park districts in DuPage County.



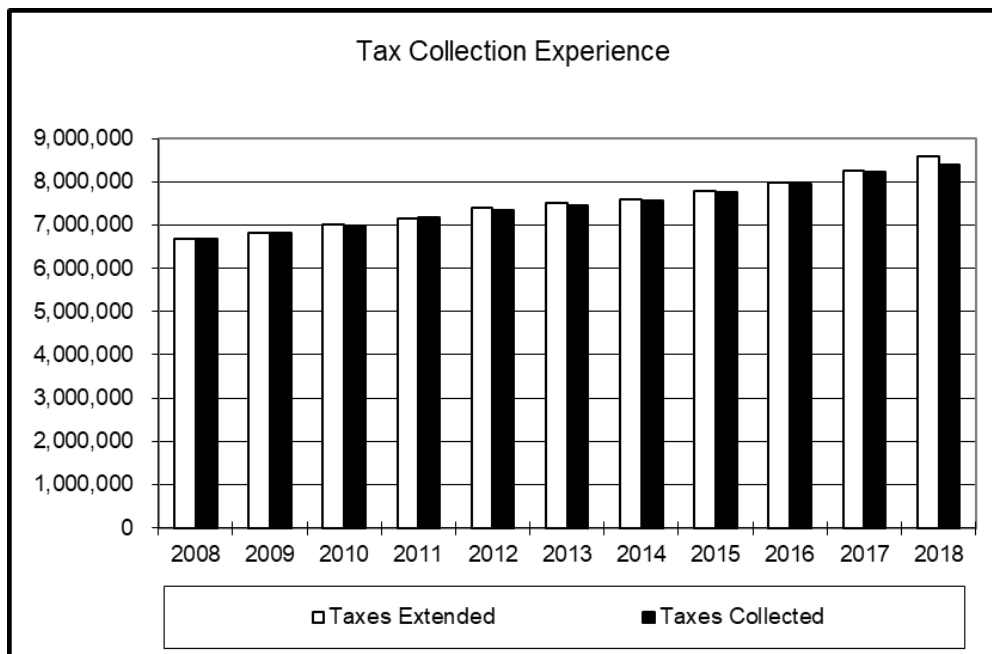
# 2020 BUDGET: REVENUE ANALYSIS



## Collection Rate

The 2020 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
2008	6,686,268	17,727	6,668,541	99.73%
2009	6,825,597	14,922	6,810,675	99.78%
2010	7,015,232	25,466	6,989,766	99.64%
2011	7,154,831	(19,126)	7,173,957	100.27%
2012	7,405,810	55,269	7,350,541	99.25%
2013	7,498,728	40,135	7,458,593	99.46%
2014	7,594,227	29,516	7,564,711	99.61%
2015	7,775,473	10,525	7,764,948	99.86%
2016	7,967,015	19,657	7,947,358	99.75%
2017	8,260,384	26,123	8,234,261	99.68%
2018	8,582,422	85,824	8,402,702	97.91%



# 2020 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. Expected revenue in 2019 is estimated to be slightly higher than the budgeted target of \$180,000. As a result, the 2020 Budget includes an 8.3% (\$15,000) increase from the 2019 Budget. For 2020, proceeds from the Corporate Replacement Tax are budgeted in the General, IMRF, FICA, and Paving and Lighting Funds.

	2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
Corporate Replacement Tax	172,966	167,803	180,000	195,000	15,000	8.3%

The chart below details the amount of Corporate Replacement Tax budgeted in each Fund along with the projected uncollectable amount due to nonpayment. As compared to the 2019 Budget, Corporate Replacement Taxes are increasing overall by \$15,000; \$6,500 in the IMRF Fund, \$23,500 in the FICA Fund, and \$12,000 in the Paving and Lighting Fund. Taxes are decreasing by \$7,000 in the General Fund, \$5,000 in the Recreation Fund, and \$15,000 in the Liability Fund due to changes in the allocation formula made to ensure that targeted fund balances are met in all funds.

	General Fund	IMRF Fund	FICA Fund	Paving & Lighting Fund	Total
Corporate Replacement Tax	125,090	15,255	45,765	12,200	198,310
Less Projected Loss	(2,090)	(255)	(765)	(200)	(3,310)
<b>Grand Total</b>	<b>123,000</b>	<b>15,000</b>	<b>45,000</b>	<b>12,000</b>	<b>195,000</b>

**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.

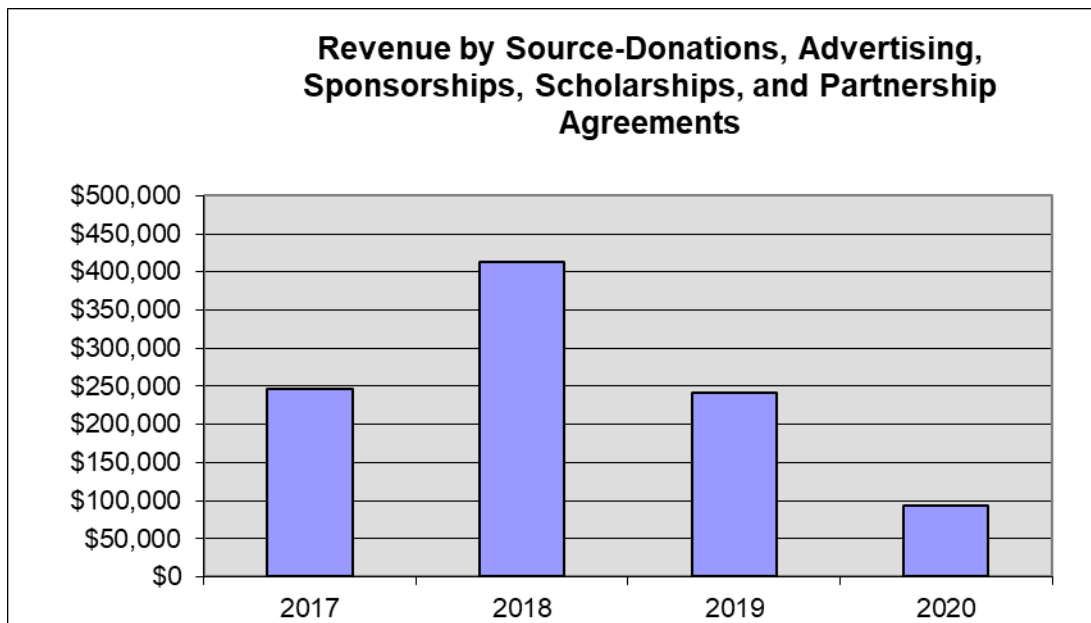
**Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2020 Budget.**

0.45%

**DONATIONS, ADVERTISING, SPONSORSHIPS, SCHOLARSHIPS AND PARTNERSHIP AGREEMENTS**

The 2020 Budget includes Donation, Advertising, Scholarship and Sponsorship revenue totaling \$93,050. Donation revenue of \$25,400 is primarily related to funds received from the City of Elmhurst resubdivision ordinance (\$8,750), donations from the People for Elmhurst Parks (PEP) towards capital projects for preserving Wilder Mansion (\$5,750), and from athletic groups for new batting cages (\$5,000). Advertising revenue totaling \$27,650 is primarily earned from the sale of advertisements in the quarterly program brochure and Wilder Mansion promotional booklet. Sponsorship revenue totaling \$34,000 is earned from the sale of sponsorship support for District special events. Recreation scholarship is budgeted at \$6,000.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
245,940	412,482	241,850	93,050	(148,800)	-61.5%



In the 2020 Budget, donation, advertising and scholarship revenues are projected to decrease by 61.5% (\$148,800) as compared to the 2019 Budget. The variance is primarily due to decreased proceeds from the Elmhurst resubdivision ordinance as 2019 included donations expected new construction in downtown Elmhurst. The decreases are partially offset by increased sponsorship revenue of \$3,300.

**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.

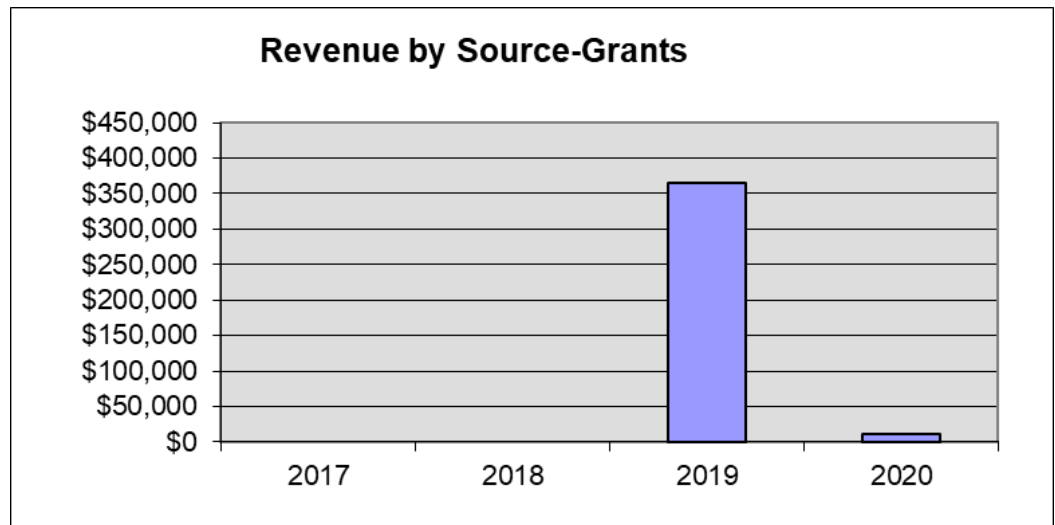
**Percent of grant revenue as compared to total revenues in proposed 2020 Budget.**

0.05%

**GRANTS**

This revenue source includes grant proceeds in the total amount of \$10,300 budgeted to be received in 2020 in the Capital Improvement and Recreation Funds.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
-	-	364,300	10,300	(354,000)	-97.2%



Budgeted grant revenue includes \$9,200 in the Capital Improvement Fund from the Illinois Environmental Protection Agency (IEPA) to partially fund the Fleet Propane Conversions project. Additional grant proceeds include \$1,100 in the Recreation Fund for miscellaneous program grants. Compared to the 2019 Budget, grant revenue is 97.2% (\$354,000) lower as the 2019 Budget included \$363,200 in grant funding from the Illinois Transportation Enhancement Project (ITEP) to partially fund the Salt Creek Greenway Trail Connector Project.

# 2020 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.

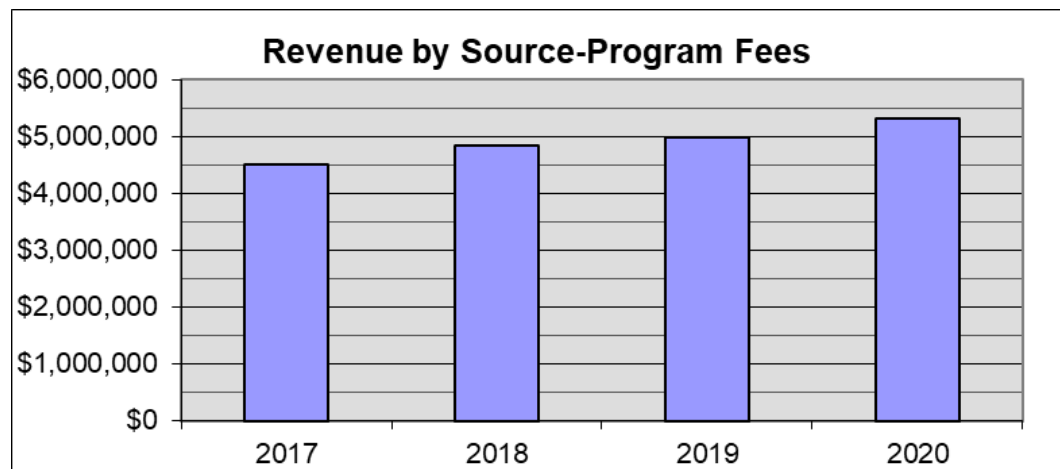
## Percent of program fees as compared to total revenues in proposed 2020 Budget.

23.7%

## PROGRAM FEES

In the proposed 2020 Budget, overall program fee revenue is projected to increase by 6.5% (\$325,235) as compared to the 2019 Budget based mainly on participation trends, new offerings, and fee increases.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
4,513,892	4,830,163	4,984,107	5,309,342	325,235	6.5%



**Recreation Fund:** As compared to the 2019 Budget, recreation program fee revenue is increasing by 6.0% (\$209,638) overall based primarily on participation trends, program structure changes and fee increases. Program revenue highlights are listed below:

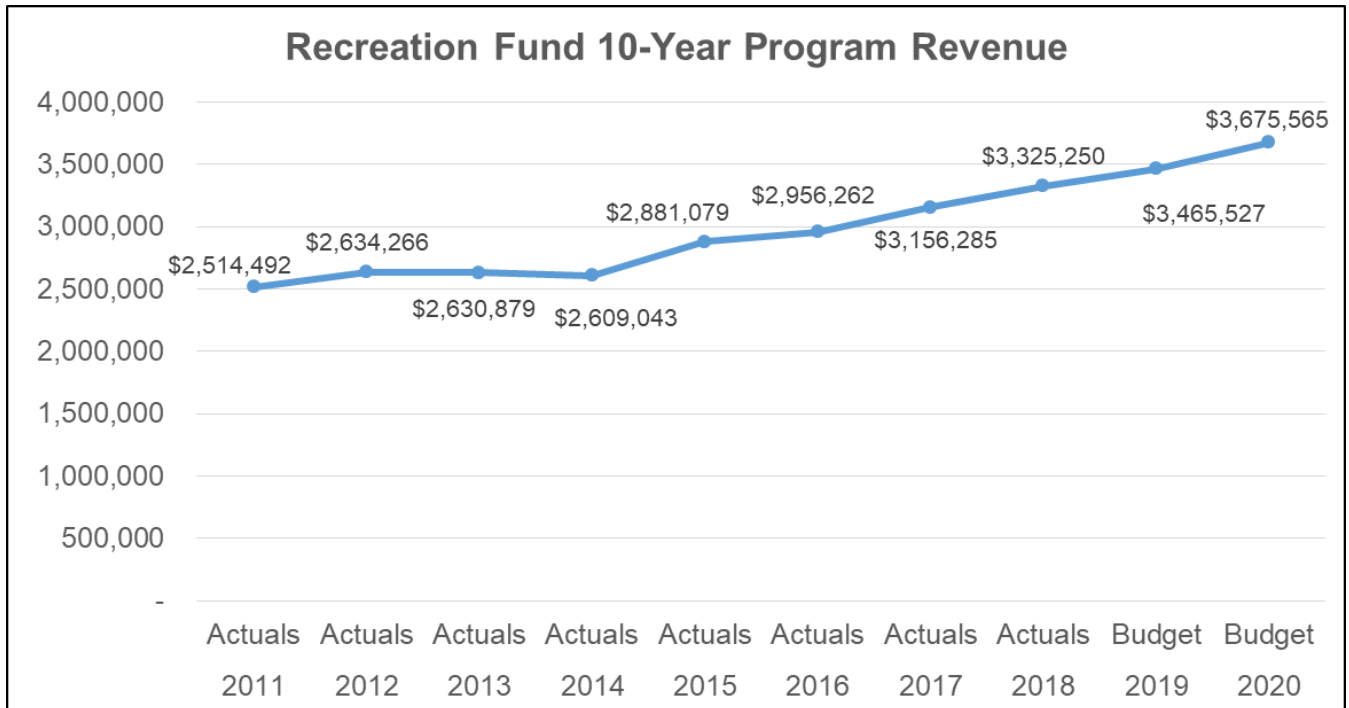
- Rec Station revenue is increasing by 1.6% (\$21,250) related primarily to a fee increase projected for fall 2020. In August 2020, the average session fee is increasing approximately 4.5%. Enrollment for both the morning and afternoon session is expected to remain flat as compared to the 2019 Budget as many of the locations are currently enrolled at maximum capacity.
- Funseekers Day Camp program revenue is projected to increase 9.9% (\$20,500) due to a 5.6% (\$14,500) fee increase in the program combined with increased enrollment in the after-camp care section (\$6,000).
- Gymnastics program revenue is projected to increase 2.7% (\$14,992) overall primarily due to a fee increase for both recreational and competitive gymnastics programs combined with an increase in enrollment for the pre-school level gymnastics programs. The increase is partially offset by a decreased number of participants in the competitive gymnastics teams.

# 2020 BUDGET: REVENUE ANALYSIS



- Cultural arts programming revenue is projected to increase 16.9% (\$74,524) due to the addition of the holiday recital (\$6,200), fee increases combined with increased enrollment for the Impact Dance program (\$20,936) and private instrument and voice lessons (\$32,122), and increased enrollment in dance programs (\$13,203).
- Sports program revenue is increasing by 9.4% (\$35,690) due to increased offerings of the Chicago White Sox/Bulls/Bears/Fire contractual program offerings (\$18,030), increased enrollment in the cooperative ice skating programs with the Bensenville Ice Arena (\$9,755) and an expected increase in the number of softball teams participating in leagues (\$6,470).
- Youth and Preschool Programs overall are increasing in revenue by 12.7% (\$38,884) primarily due to increased fees resulting from an increase in the number of days the Sunbeams and Rainbows 2-year old program is being offered.

The chart below illustrates the ten-year trend in total recreation program fee revenue from 2011 to 2018 and projected revenue for 2019 and 2020. Between 2011 and 2017, actual program fee revenue has increased on an average annual basis of 4.6%. 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%; in 2017, revenue increased 6.8% due to increased fees and enrollment in sports programs and summer camps; and in 2018, revenue increased by 5.35% primarily due to increased Rec Station revenue due to the elimination of the enroll-by-day option shift to full week only registration.





## 2020 BUDGET: REVENUE ANALYSIS



*Enterprise Services:* As compared to the 2019 Budget, program revenue at Courts Plus is increasing by 8.0% (\$112,336) overall. Program revenue highlights are listed below:

- Racquet sport programs are projected to be 10.7% (\$71,776) higher primarily due to increased program fees combined with increased enrollment in youth instructional tennis programs.
- Kindergarten Kapers and Kids Plus program revenue is projected to increase by 22.4% (\$23,723) due to projected increased enrollment and an increase in the number of weeks Kindergarten Kapers will be offered.
- Summer Camp programs are projected to increase by 6.7% (\$15,730) due to a fee increase and a projected increase in enrollment.
- Wilder Mansion programs are expected to increase 31.7% (\$7,335) due to an expected increase in revenue from the *Girls Night Out* event and due to the addition of new programs.
- Climbing Wall program revenue increased \$6,834 as fees were shifted from the rental revenue category.

Partially offsetting these increases is a decrease in personal training and fitness programs of 3.6% (\$13,062).

*Sugar Creek:* In the 2020 Budget, Sugar Creek program fee revenue is increasing by 2.9% (\$3,261) overall due to increased driving range instruction (\$4,269) and private golf lessons (\$750), but partially offset by decreased enrollment for the junior golf program (\$2,225).

# 2020 BUDGET: REVENUE ANALYSIS



## 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.

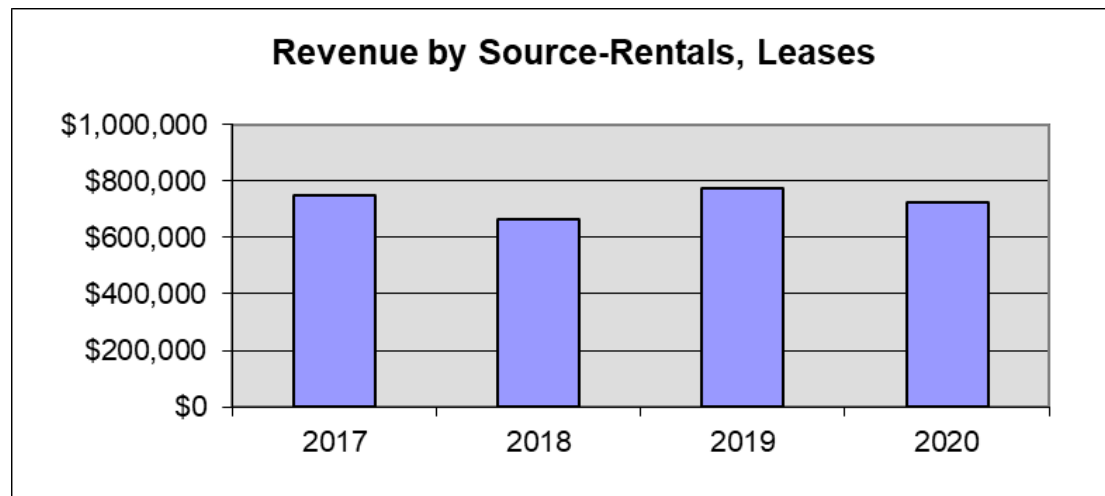
**Percent of rental/lease revenue as compared to total revenues in proposed 2020 Budget.**

3.5%

## RENTALS AND LEASES

In the 2020 Budget, rental revenue is projected to decrease by 6.2% (\$47,950) as compared to the 2019 Budget.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
747,285	666,871	774,452	726,502	(47,950)	-6.2%



**Outdoor Park and Park Facility Rentals:** Rental revenue is decreasing by 19.4% (\$30,637) based on projected field lighting usage (\$11,700), and decreased lacrosse participants (\$1,812). In addition, revenue previously recorded from the Recreation Department for field usage by leagues is now recorded as transfer revenue, reducing what is recognized for field rental by \$20,000. This is partially offset by increased turf rental by soccer leagues (\$3,000).

**Recreation Facility Rentals:** Rental revenue is decreasing by 8.5% (\$3,702) primarily due to a decrease in projected Berens Park Hub rentals 19.4% (\$6,000) based on the three-year average of revenue. This is partially offset by a 26.1% (\$2,153) increase in rentals of The Abbey and a 3.6% (\$160) increase of outdoor pool rental.

**Enterprise Services Facility Rentals:** Rental revenue is decreasing by 3.6% (\$14,261) primarily due to a 4.7% (\$8,500) decrease in Wilder Mansion events. In addition, climbing wall revenue is \$5,968 lower as the revenue was shifted to the program fees category. Tennis court time rental revenue is projected to be similar to the 2019 Budget and is budgeted at \$151,926.

**Sugar Creek Golf Course Rentals:** Rental revenue at Sugar Creek is projected to increase 0.4% (\$6,500) entirely due to a projected increase in banquet facility rentals.

# 2020 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.

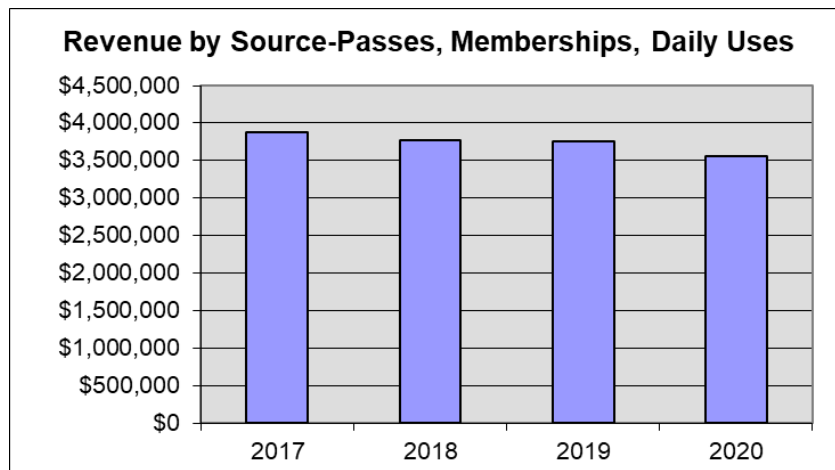
**Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2020 Budget.**

17.2%

## PASSES, MEMBERSHIPS, AND DAILY USES

In the proposed 2020 Budget, this revenue source is decreasing by 5.5% (\$206,455) as compared to the 2019 Budget primarily due to decreased projected Courts Plus membership.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
3,884,166	3,775,752	3,758,854	3,552,399	(206,455)	-5.5%

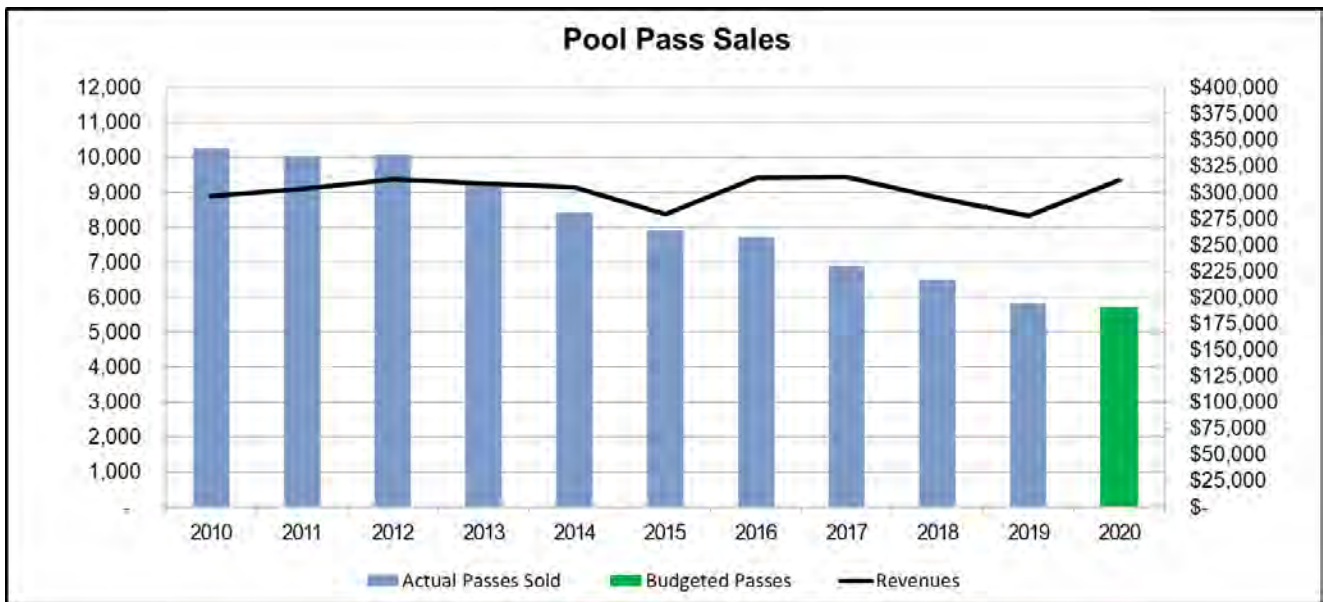


**Recreation Facilities:** As compared to the 2019 Budget, pool pass, punch cards and daily admission revenue is projected to increase by 2.7% (\$14,197) due to an increase in the number of pool punch cards and increased daily pool and group admissions. This is partially offset by reduced demand for seasonal pool pass memberships and the use of The Hub batting cages and miniature golf facilities (\$10,455).

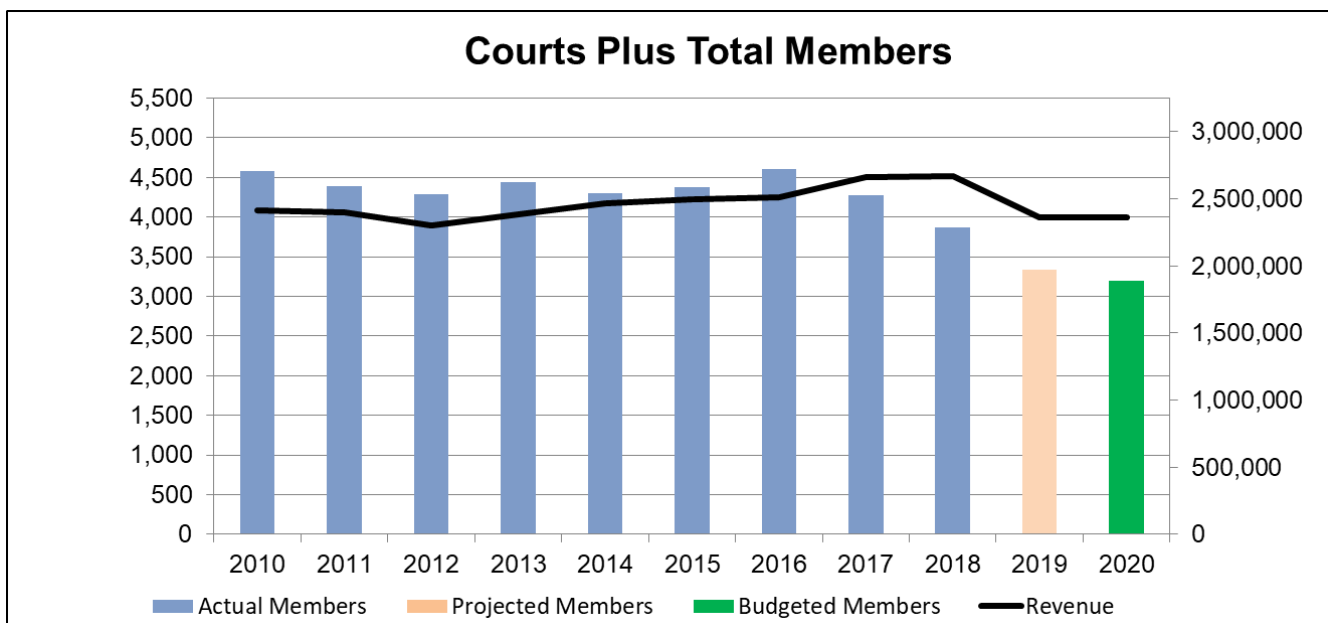
Pool punch cards continued to increase in popularity in the past four years since they are transferable and reasonably priced. Based on increased sales in 2015 through 2019 and a projected fee increase of \$2 per pass, a projected increase of 27.7% (\$15,302) has been budgeted in Pool punch card revenue. Daily and group pool admission revenue is projected to increase 21.7% (\$16,150) partially due to a \$1 fee increase for both child and adult daily admission rates.

Pool pass revenue is expected to decrease 2.1% (\$6,800) as the number of passes purchased is expected to decline compared to the 2019 Budget, but the budgeted fee per pass will increase \$3 in 2020 (from \$47 to \$50 for a resident pass). The number of passes sold has declined 36.7% over the last six years (an average decrease of 6.1% per year in 2013 through 2019). The 2020 Budget projects a 14% decrease in the number of pass sales compared to the 2019 Budget (2% lower than 2019 Actual) but due to the fee increase, projected 2020 revenue is only 1.5% lower than the 2019 Budget. The chart on the following page illustrates pool pass actual sales and revenue from 2013 to 2019 along with 2020 projected sales and revenue.

# 2020 BUDGET: REVENUE ANALYSIS



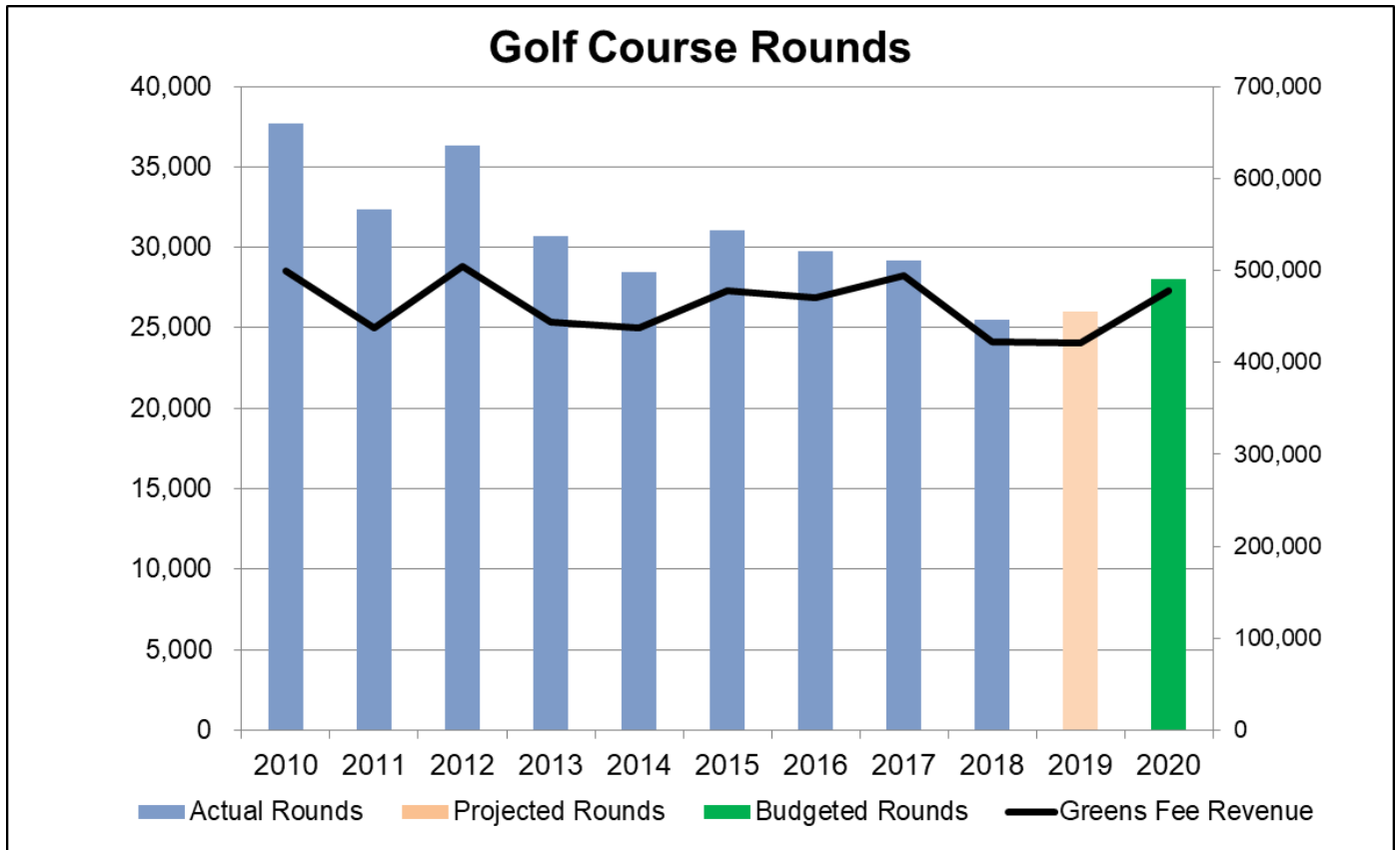
*Courts Plus:* In the Enterprise Fund, **Passes, Memberships and Daily Use** revenue is decreasing by 7.5% (\$196,041) overall as compared to the 2019 Budget. In 2020, membership revenue from monthly and annual fees are projected to decrease due to increased competition in the community. The estimated number of new members is projected to decrease and the number of membership cancellations is projected to increase. In an effort to increase revenue, the annual and monthly membership rates are projected to increase in an effort to stabilize revenue and meet operating costs of the facility. District staff will continue to refine 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 2010 to 2018) and projections (2019 and 2020) along with the amount of membership revenue collected or projected during those years.



# 2020 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 3.9% (\$24,611). In 2020, daily use fees are projected to decrease 3.7% (\$18,528) as rounds of golf are expected to decrease from the 2019 Budget of 29,500 to 27,000 in 2020. In addition, driving range fees are projected to decrease 4.3% (\$5,000) reflecting a number closer to the three-year average revenue.



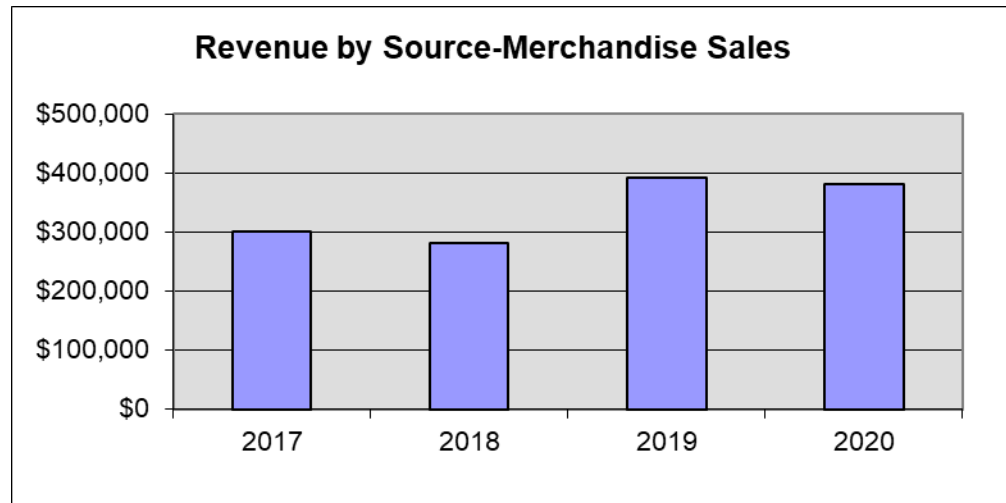
# 2020 BUDGET: REVENUE ANALYSIS



## MERCHANDISE SALES

As compared to 2019, net merchandise sales are projected to decrease by 2.6% (\$10,130) in 2020 primarily due to the expected decrease of concession sales.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
300,952	282,105	391,733	381,603	(10,130)	-2.6%



**Program Related Merchandise:** Merchandise Sales revenue is increasing by 8.1% (\$6,001) as the number of costumes needed in the cultural arts and dance programs is expected to increase with the addition of the holiday recital. In 2020, \$63,442 is included for performing arts apparel, \$13,229 is included for gymnastics apparel, and \$3,697 is included for music program materials.

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

**Park and Facility Concessions and Vending:** Concession and vending revenue is decreasing by 30.8% (\$21,074). Staff is projecting a decrease in commissions related to vending sales based on the past three-year history. This is partly due to a new contract with a new food vending contractor, Local Vending. Furthermore, due to a decrease in sales, one of the two food vending machines at Courts Plus was relocated to the lobby and the other removed.

**Sugar Creek Golf Course:** Merchandise sales revenue is increasing at the golf course by 1.8% (\$3,168) based on a projected increase for liquor and food sales.

**Tree Memorials:** Tree memorial and brick paver revenue is projected to remain constant as compared to 2019 Budget. In both years, \$18,800 was estimated in sales for tree memorials (\$16,300) and brick pavers (\$2,500).

### 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 2020 Budget.

1.8%

# 2020 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.

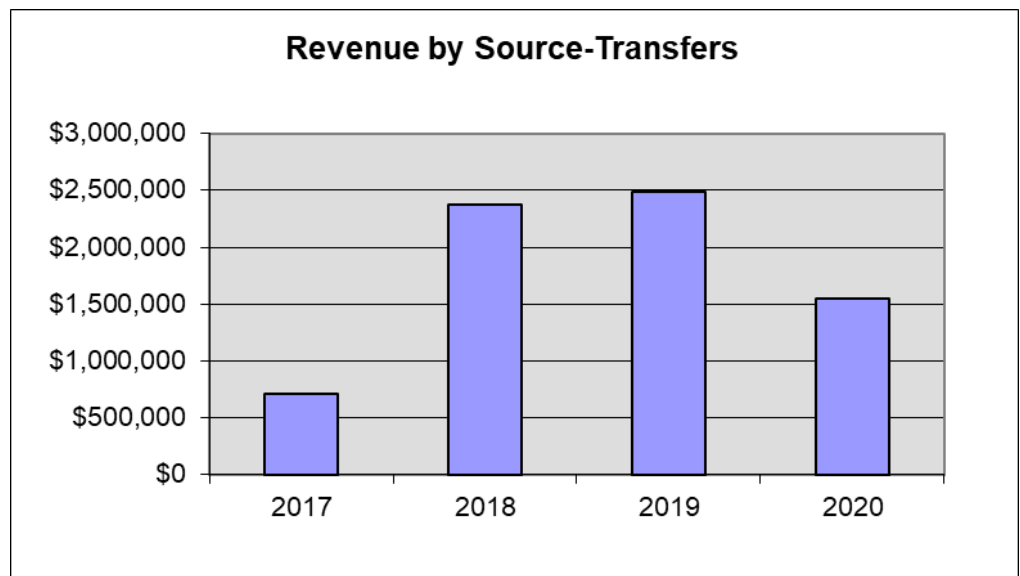
**Percent of transfer revenue as compared to total revenues in proposed 2020 Budget.**

7.5%

**TRANSFERS**

The 2020 Budget reflects a proposed decrease of transfer revenue of 37.6% (\$932,764) due primarily to a decrease in the transfer of cash and investments for capital project expenses planned for 2020.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
716,564	2,377,585	2,483,404	1,550,640	(932,764)	-37.6%



An overview of 2020 transfers is on page 83. Transfer revenue includes:

- \$534,675 to the Debt Service Fund from the Sugar Creek Golf Course Fund (\$103,675), the General Fund (\$75,000), and the Recreation Fund (\$356,000) for the payment of debt (including fees).
- \$887,057 to the Capital Improvement Fund from the Recreation Fund Cash and Investments (\$592,307), General Fund Cash and Investments (\$240,500), and the Museum Fund Cash and Investments (\$54,250) for capital 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).
- \$26,368 from the Recreation Fund to the General Fund for park and field maintenance expenses from Adult League user fees.

## 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

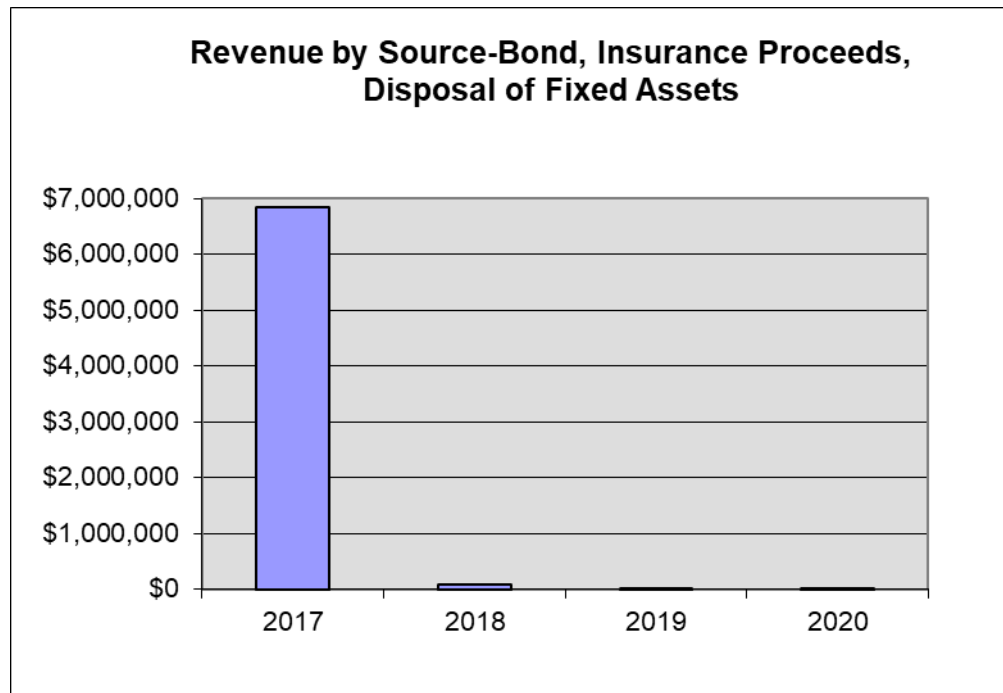
*Outstanding debt payments owed, proceeds from insurance settlements and the disposal of fixed assets.*

**Percent of bond, insurance proceeds, and disposal of fixed asset revenue as compared to total revenues in proposed 2020 Budget.**

0.04%

This revenue source is decreasing by 1.4% (\$120) as compared to the 2019 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 2020, \$8,500 is budgeted in the Enterprise Services Fund revenue for energy conservation rebates.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
6,844,189	89,263	8,620	8,500	(120)	-1.4%





**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.*

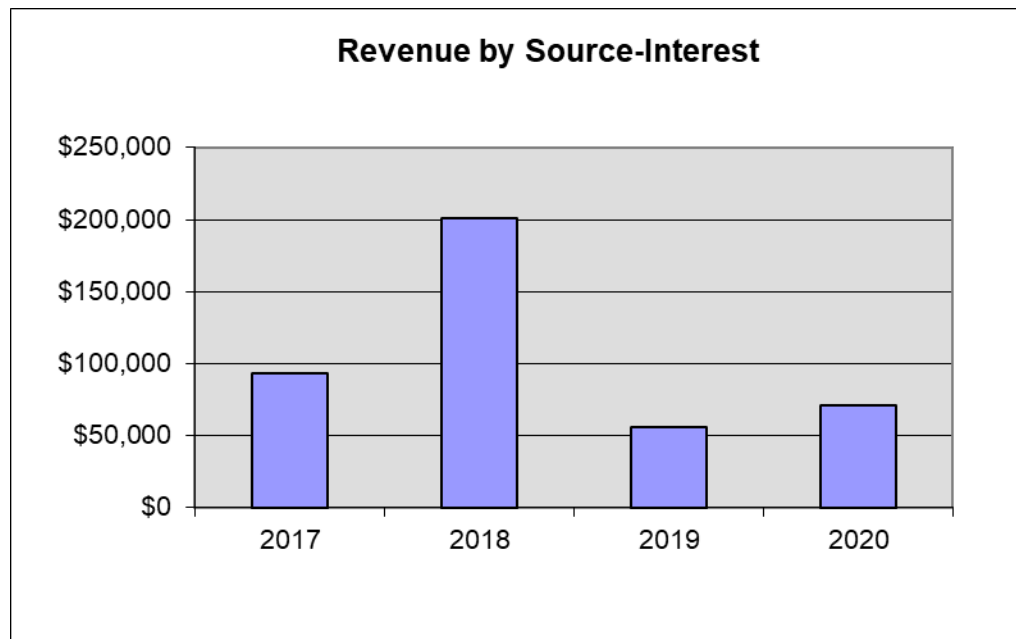
**Percent of interest revenue as compared to total revenues in proposed 2020 Budget.**

0.35%

**INTEREST**

Although interest rates are beginning to decrease again, interest rates had been increasing 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% and at September 1, 2019, interest rates averaged 1.95%. The 2020 Budget includes a 27.5% increase in projected interest revenue as compared to the 2019 Budget. Total projected interest for 2020 is \$71,400 which is \$15,400 higher than in the prior year budget.

2017 Actual	2018 Actual	2019 Budget	2020 Budget	2019 vs. 2020	% Change 19 vs. 20
93,142	201,019	56,000	71,400	15,400	27.5%



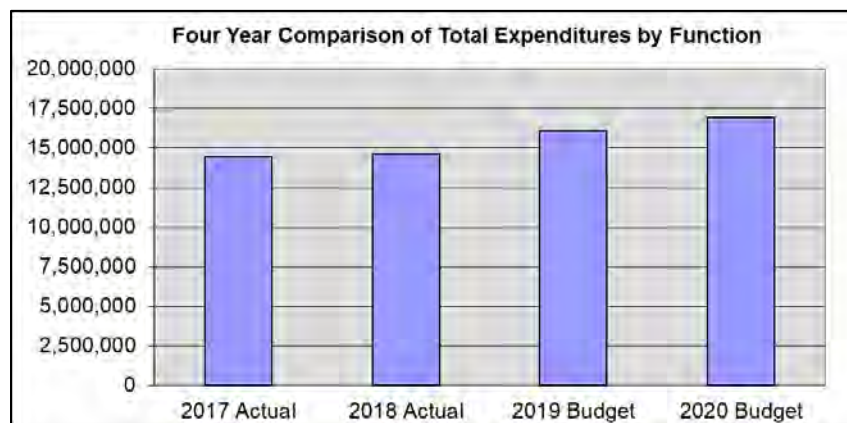
# 2020 BUDGET: EXPENDITURES BY FUNCTION



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 2017 and 2018 Actual, 2019 Approved Budget and 2020 Proposed Budget figures by functional area,<sup>1</sup> this section includes functional area missions, responsibilities, 2019 accomplishments and 2020 work plan tactics organized by the Vision 2020: Strategic Plan Objectives, expense highlights, future outlook and performance measures (2019 accomplishments and 2020 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 2019 and Proposed 2020 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2017 and 2018 Actual, 2019 Budget and 2020 Proposed Budget). The 2020 proposed function budget illustrates a 5.4% (\$862,250) overall increase in expenditures as compared to the 2019 Approved Budget.

Function	Expenditures by Function <sup>1</sup>				Difference ('19 to '20)	% Change ('19 to '20)
	2017 Actual	2018 Actual	2019 Budget	2020 Budget		
Park Board/Administration <sup>2</sup>	635,521	596,318	656,345	756,396	100,051	15.2%
Marketing and Communications	602,212	557,167	658,965	705,509	46,544	7.1%
Finance and Human Resources	1,146,694	1,168,999	1,236,915	1,268,736	31,821	2.6%
Information Technology	566,174	633,514	833,129	855,656	22,527	2.7%
Parks	1,641,337	1,746,643	1,755,838	1,832,523	76,685	4.4%
Facilities	2,225,725	2,354,377	2,708,035	2,874,255	166,220	6.1%
Recreation	3,289,470	3,364,938	3,787,126	4,271,274	484,148	12.8%
Enterprise Services	3,556,140	3,486,751	3,704,599	3,640,736	(63,863)	-1.7%
Sugar Creek Golf Course	751,517	707,757	745,355	761,078	15,723	2.1%
<b>Total</b>	<b>14,414,789</b>	<b>14,616,464</b>	<b>16,086,307</b>	<b>16,966,163</b>	<b>879,856</b>	<b>5.5%</b>

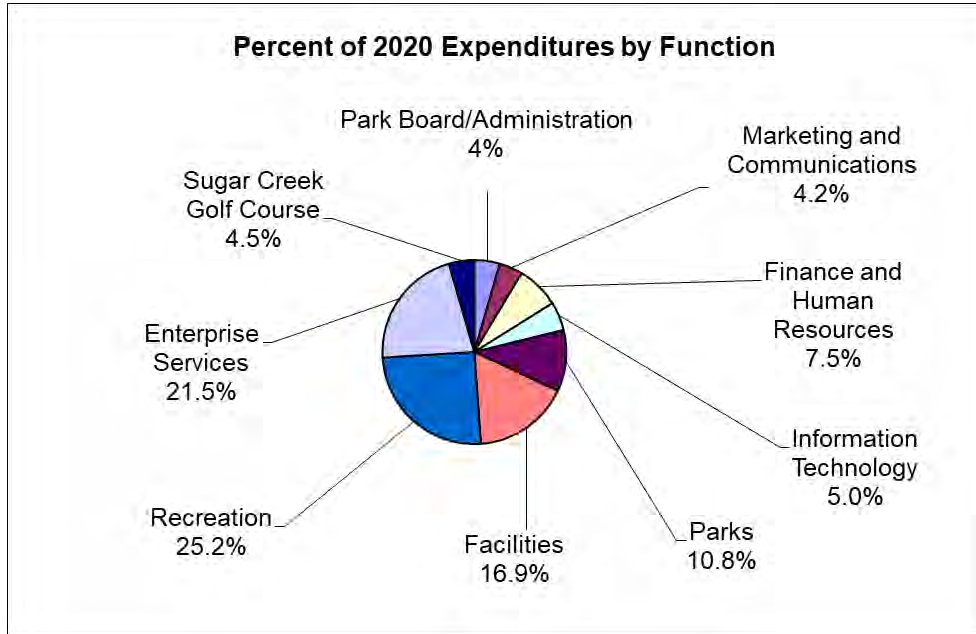


<sup>1</sup>Excludes capital, transfers and debt expenses

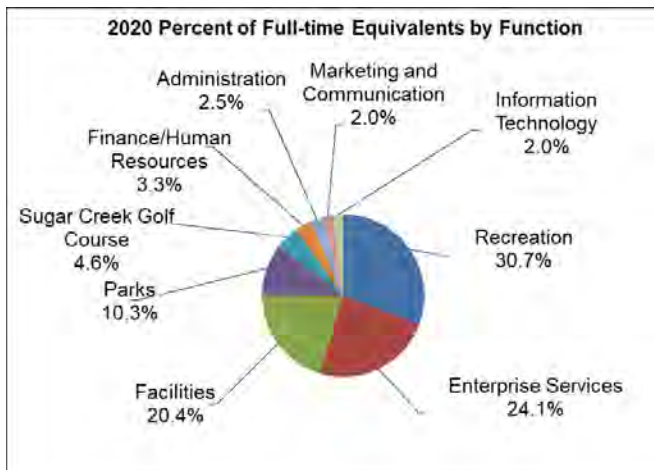
<sup>2</sup>Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$20,000 for Board expenses.

# 2020 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 equivalent<sup>3</sup> (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 2019 and proposed for 2020 (increase of 7.0 overall in 2020). This increase is primarily due to increases in the Recreation Department which includes one additional full-time registration clerk combined with additional part-time staff for recreation programs including Rec Station, Sunbeams and Rainbows, Funseekers Day Camp, gymnastics programs, and music lessons. Partially offsetting this increase is a reduction of part-time staff in the Enterprise Services Department including reduced staff for Membership and Administrative services.



Budgeted Full-time Equivalent	2019	2020
Administration	5.2	5.7
Marketing and Communication	4.4	4.4
Finance/Human Resources	7.2	7.2
Information Technology	4.3	4.3
Parks	21.9	21.9
Facilities	44.0	44.0
Recreation	57.7	65.7
Enterprise Services	53.4	51.9
Sugar Creek Golf Course	9.9	9.9
<b>Total</b>	<b>208.0</b>	<b>215.0</b>

<sup>3</sup>FTEs 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.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



	Full-time Equivalents (FTE) <sup>3</sup>				INCREASE (DECREASE) FY '19 to FY '20	PERCENT OF TOTAL
	2017	2018	2019	2020		
	Actual	Actual	Budget	Budget		
Administration	4.5	4.9	5.2	5.7	0.5	10%
Marketing and Communications	4.0	4.0	4.4	4.4	0.0	0%
Finance/Human Resources	7.0	7.0	7.2	7.2	0.0	0%
Information Technology	4.3	4.3	4.3	4.3	0.0	2%
Parks	21.0	22.0	21.9	21.9	0.0	11%
Facilities	40.5	42.0	44.0	44.0	0.0	0%
Recreation	52.0	53.0	57.7	65.7	8.0	14%
Enterprise Services	57.4	54.5	53.4	51.9	(1.5)	(3%)
Sugar Creek Golf Course	10.3	9.5	9.9	9.9	0.0	0%
<b>TOTAL FULL TIME EQUIVALENT</b>	<b>201.0</b>	<b>201.2</b>	<b>208.0</b>	<b>215.0</b>	<b>7.0</b>	<b>100%</b>

<sup>3</sup>FTE'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**

5.7

**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.

**2019 Accomplishments**

**Vision 2020 Strategic Themes**

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

- With the Facilities and Parks Departments, established financial plan for the dog park, including operating estimates.
- Based on Vision 2020 Plan Level of Service Analysis and recommendations, developed land acquisition strategy and cost estimates.
- Acquired property at 155 E. St. Charles Road to develop a park in a neighborhood, which was identified as deficient in park space in the Vision 2020 needs assessment.
- With the Facilities Department, conducted park assessments to analyze the impact of Vision 2020 implementation and determine future capital planning priorities.

**Meet Community Needs for New and Existing Indoor Recreation Space**

- Completed an indoor recreation facility space plan, including determine space needs and financial impacts for a new Wagner Community Center and Eldridge Recreation Building and replacement of the Wilder and Crestview Recreation Buildings with picnic/bathroom shelter buildings.
- Acquired property at 155 E. St. Charles Road to develop a new Adult Center.
- Developed a financial and program plan for a new Adult Center.
- Approved a contract to acquire land at the intersection of Riverside Drive and Route 83 for a new indoor sports facility contingent on passing a referendum on March 17, 2020 and completed due diligence environmental site assessments on the property.
- Developed a financial and program plan for a new indoor sports facility.

## ***Exceptional and Consistent Guest Experience***

- Reviewed registration software systems for efficiency and cost recovery and determined to continue utilizing current software based on improved performance and external and internal customer satisfaction (in conjunction with the Board of Park Commissioners' Ad Hoc Registration Software Committee and staff from multiple departments).

## ***Sustainable Revenue Strategies and Funding Options***

- Worked with Marketing & Communications Department to continue educating the community and seeking their feedback on Vision 2020 project priorities along with identifying advocates for these projects (e.g., feedback meetings, open houses, website redesign, etc.).
- Finalized cost estimates (e.g., construction, current and future operations, etc.) and timelines for implementing Vision 2020 project priorities.
- Held Vision 2020 Community Open Houses (six), stakeholder informational presentations (ten), and employee informational meetings to communicate and gather input on large-scale project plans.
- Conducted a survey of registered voters to determine the level of community support and strategies for passing a referendum since existing funding levels cannot cover projected Vision 2020 large-scale project capital and operating costs.
- Created and finalized funding strategy (e.g., referendum, partnerships, grants, etc.) for implementing Vision 2020 project priorities.
- Continued to discuss opportunities with current and potential Vision 2020 large-scale project stakeholders for partnering to maximize community resources, expand programming opportunities, and provide expertise and feedback for project planning (e.g., School District #205, Elmhurst College, Edward/Elmhurst Healthcare, DuPage Sports Commission, College of DuPage, City of Elmhurst, etc.).
- Began discussions with Elmhurst School District #205 to develop an intergovernmental agreement regarding selling The Abbey following development of an Adult Center at 155 E. St. Charles Road.

## ***Strengthen Organizational Culture***

- Provided 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.
- In January, implemented a values based employee recognition program with 950 recognition cards (as of September 30, 2019) being completed by full-time, part-time and seasonal co-workers to acknowledge another full-time, part-time and seasonal co-worker for living the District's values.
- After reviewing (Organizational Culture Team) current employee communication methods, barriers for effective employee communications, and ways to improve formal and informal communications, began developing communications tools for supervisors to share information with their staff and researched communication apps and software to assess options for improving access to District information and facilitate collaboration and engagement.
- With the Finance and Human Resources Department, continued to evaluate and expand benefits offered to part-time staff.
- Continued improving the reporting and analysis of District performance on Vision 2020 strategy, including tracking new performance indicators and improving the analysis and reporting of trends.

## 2020 BUDGET: EXPENDITURES BY FUNCTION



- Conducted employee organizational culture survey to assess progress with implementing the Vision 2020 Plan internal operation goals and for future planning on strengthening the District's organizational culture and health.

### ***Other***

- Formed staff teams for Vision 2020 large-scale facility projects to create facility vision statements, review needs assessment data, problem-solve challenges, and form subgroups who completed work plan tasks and developed programming, capital and operating proposals.
- Conducted facilitated workshop with the Management Team on strengthening the District's and Team's organizational health and the Team's meeting structure and work planning.
- Acted as an election official and conducted the 2019 Commissioner consolidated election process in DuPage and Cook Counties.
- Updated Park Board Commissioner Orientation Manual and oriented new Commissioner to the District and Board.
- Continued to digitize records by scanning past program brochures.

### **2020 Work Plan**

#### **Vision 2020 Strategic Themes**

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

- Working with the staff Dog Park Team, complete engineering and begin construction of a dog park (if funding is available).
- Begin identifying specific sites for land acquisition to address open space deficiencies.
- With a staff team, create plan for southern portion of Wilder Park and demolish the Lizzadro Museum (if funding is available).
- With the Facilities and Parks Departments, create development plan for Glos Park and 135 Palmer Drive, demolish building and complete site improvements (if funding is available).
- With a staff team, begin implementation of park maintenance improvement plan (if funding is available).

##### ***Meet Community Needs for New and Existing Indoor Recreation Space***

- Working with the staff Adult Center Team, start design, development, and engineering of Adult Center at 155 E. St. Charles Road.
- Complete acquisition of new indoor sports facility property and, with the staff Indoor Sports Facility Team, start design, development, and engineering (if funding is available).
- Working with the staff Wagner Community Center/Recreation Building Team, start design, development, and engineering for Wagner Community Center project (if funding is available).

## ***Exceptional and Consistent Guest Experience***

- Working with the Marketing & Communications Department and the Human Resources Department, optimize staffing structure to provide exceptional customer service.

## ***Sustainable Revenue Strategies and Funding Options***

- Implement Vision 2020 funding strategy (e.g., referendum, partnerships, grants, etc.) to address Vision 2020 priorities.
- Working with Marketing & Communications Department, continue community engagement to address Vision 2020 Plan.
- Continue pursuing opportunities to partner with current and potential Vision 2020 large-scale project stakeholders to maximize community resources, expand programming opportunities, and provide expertise and feedback for project planning.

## ***Strengthen Organizational Culture***

- Working with Human Resources, complete and implement the District-wide training plan.
- Provide staff support during Vision 2020 implementation (e.g., training, staff team building, wellness breaks/activities).
- Working with Marketing & Communications Department, expand methods for staff communications and increase staff two-way engagement (e.g., create part-time advisory council, invest in communications technology/software).
- Assess the results of the employee organizational culture survey to determine future priorities for strengthening the District's organizational culture.

## ***Other***

- Continue to improve the reporting and analysis of District performance on Vision 2020 strategy, including reporting new performance indicators in the 2019 Year-end Vision 2020 Progress Report and assessing multi-year trends to make adjustments to District work plans to improve outcomes.
- Develop transgender participation facility use policy and provide staff training on policy.
- Determine 2021-23 Vision 2020 Plan strategic planning priorities by assessing current and future critical issues that the Board and staff must address to successfully implement Vision 2020 Plan strategy.

## **2020 Budget Highlights**

**Overall:** The Administration Function budget is increasing by 15.2% (\$100,051) as compared to the 2019 Budget mainly due to an increase in **Wages** of 12.9% and an increase in **Contractual Services** of 18.7%.

**Wages** are increasing overall by \$48,139 (12.9%) due mainly to the shifting of the part-time Strategy and Planning Coordinator position to the full-time Division Manager Strategy and Planning position (for an overall impact of \$39,783) to address the increased responsibilities and workload necessary to coordinate, address,



# 2020 BUDGET: EXPENDITURES BY FUNCTION



and monitor the District's long-range plans. The remaining variance of \$8,356 is due to proposed merit increases for full- and part-time employees.

**Contractual Services** are increasing overall by \$51,512 (18.7%) due to the following:

- \$25,000 (50%) increase in legal fees based on actuals driven by continuing real estate, Vision 2020 project support needs, pending or probable litigation, and increased complex FOIA requests.
- \$17,913 (57.4%) increase in IMRF expenses due to both increased wages and an increase in the District's employer contribution rate.
- \$6,862 (19.4%) in FICA expenses due to increased wages related to the position change from part-time to full-time combined with projected merit increases.
- \$3,237 (67.5%) increase in Continuing Education primarily to meet additional staff training needs to continue fostering a values-based organizational culture and successfully execute Vision 2020 strategy (e.g., integrating values into staff recruitment, hiring, training and evaluation, part-time advisory council training).
- \$2,868 (25.6%) increase in Employee Relations mainly for enhancing the Values Recognition Program communications, incentives, recognition, etc., and improving employee communications (formal and informal methods), a high priority in the Vision 2020 Plan based on employee feedback.

Partially offsetting these increases is reduced telephone expenses of 80.3% (\$3,661) due to the reduction of unused lines combined with modified rate agreements with the provider.

## **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 2020 and future years, staff will continue its focus on executing the Vision 2020 Strategic Work Plan (SWP). In 2020, the SWP includes securing funding for the large-scale Vision 2020 park and facility projects that cannot be addressed with current resources. Driven by the community's level of support for different funding options and working with partners and stakeholders to leverage opportunities for maximizing and sharing resources, the Board and staff will focus on determining the most effective alternatives for making the Vision 2020 Plan a reality in 2020 and beyond.

With 2020 being the last year of the three-year strategic plan cycle, the Board and staff will assess critical issues for programming/services, communications, finance, and internal operations to determine the future strategic planning priorities that the District must address to successfully implement Vision 2020 Plan strategy in 2021-23. Working with all Departments and based on the results of the employee organizational culture survey, Administration staff will also continue 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

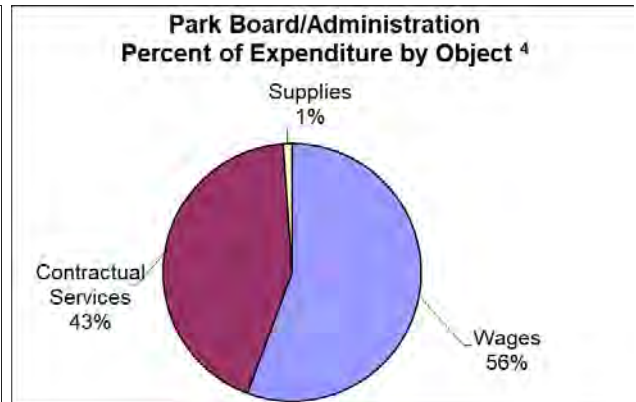
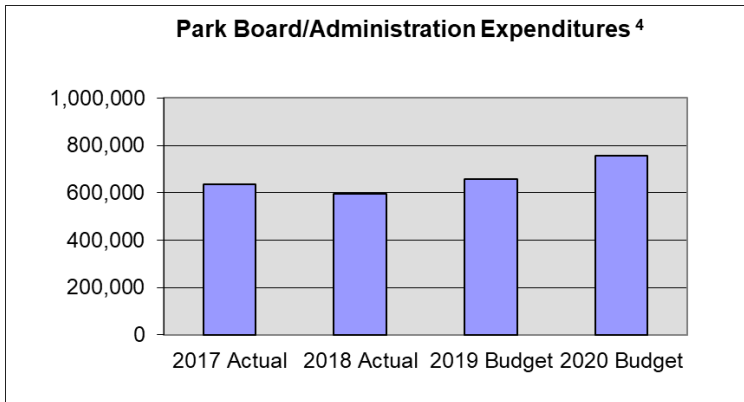
# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Expenditures by Object: Park Board/Administration<sup>4</sup>

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	315,506	377,020	372,719	420,858	48,139	12.9%
Contractual Services	311,716	211,306	275,626	327,138	51,512	18.7%
Supplies	8,299	7,992	8,000	8,400	400	5.0%
<b>Total</b>	<b>635,521</b>	<b>596,318</b>	<b>656,345</b>	<b>756,396</b>	<b>100,051</b>	<b>15.2%</b>

<sup>4</sup> Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$20,000 for Board expenses.



## Performance Measures: Administration

Performance Measure	2018 Actual	2019		Difference ('19 to '20)	% Change ('19 to '20)
		Projected Actual	2020 Projected		
% of Vision 2020 Plan Tactics in Progress	63.0%	35.0%	20.0%	-15.0%	-42.9%
% of Vision 2020 Plan Tactics Accomplished	19.0%	62.0%	80.0%	18.0%	29.0%
% of Vision 2020 Plan Tactics Deferred	19.0%	4.0%	0.0%	-4.0%	-100.0%

2018 Actual Based on Year-End Vision 2020 Progress Report (16 Tactics), 2019 Projected Actual based on 2019 Mid-Year Vision 2020 Plan Progress Report (26 Tactics), and 2020 Projected based on 2020 Strategic Work Plan (25 Tactics).

<sup>4</sup> Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$20,000 for Board expenses.

**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

**MARKETING AND COMMUNICATIONS**

Description

The Marketing & 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.

2019 Accomplishments

Vision 2020 Strategic Themes

**Innovative Programming to Meet Community Needs**

- Offered a new adult event at Wilder Mansion (Bags, Brew & BBQ) featuring games, activities, beverages and food geared toward adults which attracted 500 participants.
- Working with the Recreation Department, promoted partnerships with College of DuPage and Elmhurst Public Library.
- Improved brochure section of adult offerings section in an effort to showcase the variety of programs and services available to adults in the community.
- Added two additional Pop Up Parties in the Park due to their popularity and expanded offerings by including Courts Plus to offer a fitness component to the event as well as the Elmhurst Police and Fire Departments to offer safety components.

## ***Exceptional and Consistent Guest Experience***

- Implemented customer service training at all staff levels for approximately 300 employees.
- Developed customer service training to be added to the onboarding process for new staff.
- Worked with leadership team and Human Resources to review staffing needs to ensure exceptional customer experiences.
- Implemented a District-wide customer service survey schedule to ensure consistent and satisfactory guest experiences at programs, facilities and events.

## ***Sustainable Revenue Strategies and Funding Options***

- Continued community engagement efforts to address the Vision 2020 Plan.
- Expanded the current sponsorship and advertising program by updating sales materials and securing new sponsors, including a new presenting sponsor (Timothy Christian Schools) and day of event sponsors (Revolution Skate Studio, The Chicago Dogs, and Pinstripes).

## ***Strengthen Organizational Culture***

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

## **2020 Work Plan**

### **Vision 2020 Strategic Themes**

#### ***Innovative Programming to Meet Community Needs***

- Offer a new event in conjunction with the District's 100th anniversary (community picnic).
- After evaluating the success of each community event and in response to community feedback to provide new and better programming and events, plan to phase out Kite Fest and offer something new and unique in its place.
- Work with the Recreation Department and/or Courts Plus to offer indoor play opportunities or events during the winter months.

#### ***Exceptional and Consistent Guest Experience***

- Continue Customer Service "A" game efforts and conduct follow-up training (2.0) with outside speaker.
- Working with Administration and Human Resources Departments, optimize staffing structure and implement changes to provide exceptional customer service.
- Working with a staff team involving the Administration and Human Resources Departments, refine recruitment, hiring, training, and performance evaluation practices to reflect organizational culture.
- Conduct internal customer service survey to gauge improvement from 2019.

## ***Sustainable Revenue Strategies and Funding Options***

- Working with Administration, continue community engagement to address the Vision 2020 Plan.
- Pursue potential naming rights and partnership opportunities related to Vision 2020 projects, including the dog park, sports facility and adult center.

## ***Strengthen Organizational Culture***

- Continue to explore options for communicating with all levels of staff by working closely with the part-time advisory council.

## ***Other***

- Roll out new logo and website to commemorate the District's 100th anniversary.

## **2020 Budget Highlights**

As compared to the 2019 Budget, the Marketing & Communications function budget is increasing by 7.1 % (\$46,544). **Wages** are increasing by 2.7% (\$6,858) as compared to the 2019 Budget partially due to an increase in staffing (\$2,550) for additional events offered in relation to the District's 100th anniversary. In addition, proposed merit increases for full- and part-time staff is approximately \$4,300.

**Contractual Services** are increasing by 9.8% (\$37,886) overall as compared to the 2019 Budget. Community events contractual services are increasing by \$40,675 in large part due to the District's 100th anniversary involving the addition of two new events including a VIP gala at Wilder Mansion and a community picnic in Wilder Park. Printing, postage and other contractual expenses are also increasing \$18,500 related to new logo design for the District's 100<sup>th</sup> Anniversary and for Vision 2020 expenses. In addition IMRF expenses are increasing 28.9% (\$6,174) due to an increased employer contribution rate. Partially offsetting the increase is reduced contractual services related to employee customer service training (\$10,000), reduced health care 16.1% (\$11,418) related to turnover and employee elections, and reduced Courts Plus advertising and printing (\$8,400).

**Supplies** are increasing by 11.1% (\$1,800) due to an anticipated increase related to community events as they continue to grow.

## **Future Outlook**

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

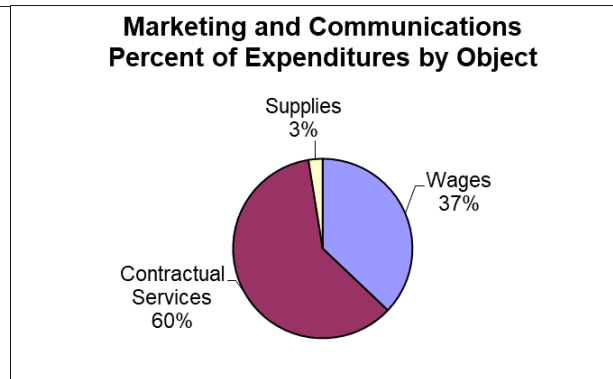
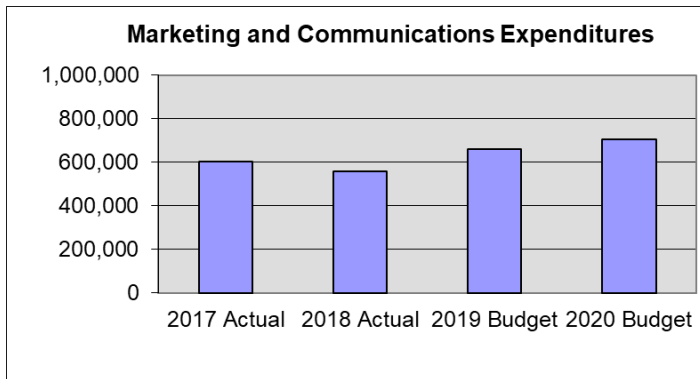
The competitive market for Courts Plus memberships continues with the anticipated opening of a new fitness center in Oak Brook in January 2020. The District will continue to be both effective and efficient with marketing expenditures to attract and retain new members. Staff will continue momentum of Courts Plus' branding to keep Courts Plus front and center in the community by participating in and sponsoring a number of internal and external events.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Expenditures by Object: Marketing and Communications

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	252,911	234,211	254,785	261,643	6,858	2.7%
Contractual Services	336,778	310,809	387,980	425,866	37,886	9.8%
Supplies	12,523	12,147	16,200	18,000	1,800	11.1%
<b>Total</b>	<b>602,212</b>	<b>557,167</b>	<b>658,965</b>	<b>705,509</b>	<b>46,544</b>	<b>7.1%</b>



## Performance Measures: Marketing and Communications

Performance Measure	2018 Actual	2019		Difference ('19 to '20)	% Change ('19 to '20)
		Projected Actual	2020 Projected		
Volunteer Hours	1,380	1,407	1,500	93	6.6%
Facebook Following-Likes	6,200	6,800	7,300	500	7.4%

**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

**FINANCE AND HUMAN RESOURCES**

Description

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

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

2019 Accomplishments

Vision 2020 Strategic Themes

**Exceptional and Consistent Guest Experience**

- In conjunction with Marketing & Communications and Administration Departments, reviewed staffing needs to provide exceptional customer service.
- In conjunction with Information Technology, Recreation, and Enterprise Services, improved online access for household account updates and some facility rental options.

**Sustainable Revenue Strategies and Funding Options**

- Continued 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.
- Utilized new financial software to update budget goals for future sustainability.

**Strengthen Organizational Culture**

- Expanded benefits offered to part-time employees including the expansion of the vacation and sick time policy for eligible employees.
- Continued to develop and improve methods to retain employees by initiating a "Welcome Gift" for new full-time employees, assisting with implementation of employee *Values Recognition* program, and continuing to sponsor employee special events.
- Expanded recruiting efforts to maximize staff hiring by creating new online application forms, attending local high school and university job fairs, and starting a *Linked In* page.
- Improved internship program and seasonal recruiting efforts to maximize staff hiring.
- Implemented mentoring program for new full-time employees.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



- Developed new employee on-boarding strategies and procedures, including the addition of a “New Hire Welcome” breakfast to introduce new employees to current staff and welcome them to the District.

## ***Other***

- Reviewed and updated financial policies to reflect operational changes resulting from implementing the new financial and payroll software.
- Continued 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.
- Conducted active assailant roundtables at District facilities to review and revise, where necessary, emergency plans.
- Devised strategy for implementation of new minimum wage taking effect January 1, 2020.
- Revised policies affected by revisions to the Illinois Human Rights Act taking effect January 1, 2020.
- Devised strategy and revised policy to prepare for legalized recreational marijuana on January 1, 2020.
- Updated application materials to comply with revisions to the Illinois Equal Pay Act.

## **2020 Work Plan**

### **Vision 2020 Strategic Themes**

#### ***Innovative Programming to Meet Community Needs***

- With Vision 2020 facility project teams, finalize program and staffing plans for new facilities.

#### ***Exceptional and Consistent Guest Experience***

- In conjunction with Marketing & Communications and Administration Departments, continue to review and address staffing needs to provide exceptional customer service.
- Working with a staff team involving the Administration and Marketing Departments, refine recruitment, hiring, training, and performance evaluation practices to reflect organizational culture.
- In conjunction with Information Technology, Recreation, and Enterprise Services, improve online access to additional rental and membership registration options.

#### ***Sustainable Revenue Strategies and Funding Options***

- Continue to analyze program indirect costs, improve reporting, monitor allocation percentages used in assigning indirect costs, and to report on program cost recovery to the targeted goals.

#### ***Strengthen Organizational Culture***

- With Administration, continue to implement District-wide training plan for all levels of staff.
- Continue to explore ways to expand benefits offered to full- and part-time employees.
- Continue to develop and improve methods to retain employees.
- Update full- and part-time salary ranges in order to remain competitive in the industry and implement new minimum wage amounts.



# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Other

- Update Human Resource policies resulting from changes in Illinois laws.
- 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.
- Continue to monitor Federal Patient Protection and Affordable Care Act (PPACA) and Illinois public policy, including minimum wage legislation to assess their effect on the District.
- Conduct a Supervisor Training Day.

### 2020 Budget Highlights

The Finance and Human Resources function budget is increasing by 2.6% (\$31,821) as compared to the 2019 Budget due primarily to increases in **Wages** by 3.8% (\$18,342) and **Contractual Services** by 1.8% (\$13,319).

**Wages** are increasing by 3.8% (\$18,342) and is primarily related to budgeted merit increases as compared to the 2019 Budget.

**Contractual Services** are increasing 1.8% (\$13,319) due to increased IMRF expenses related to an increased employer contribution rate (\$12,781), increased consulting and auditing expenses related to additional annual financial reporting requirements (\$6,637), increased employee relations expenses (\$3,800), and increased continuing education (\$1,152). These expenses are partially offset by reduced bank and credit card processing fees (\$6,400) and reduced health care expenses (\$4,862) related to changes in employee plan elections and recognition.

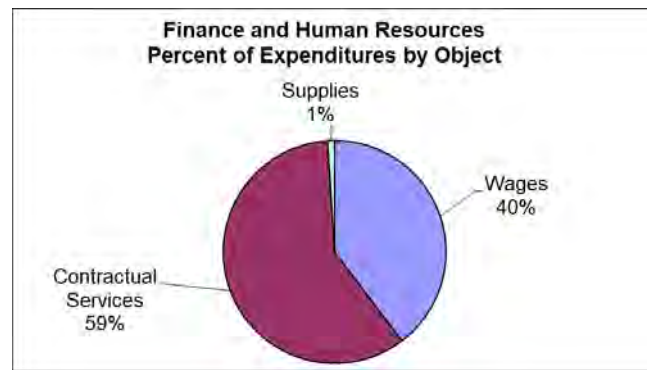
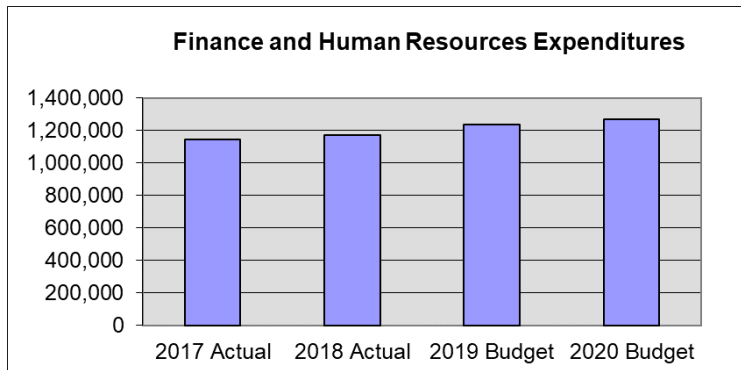
### Future Outlook

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 (PPACA) and Illinois legislative policies and their potential financial impact on the District.

### Expenditures by Object: Finance and Human Resources

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	452,914	470,265	485,418	503,760	18,342	3.8%
Contractual Services	682,068	693,478	738,747	752,066	13,319	1.8%
Supplies	11,712	5,256	12,750	12,910	160	1.3%
<b>Total</b>	<b>1,146,694</b>	<b>1,168,999</b>	<b>1,236,915</b>	<b>1,268,736</b>	<b>31,821</b>	<b>2.6%</b>

# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Performance Measures: Finance and Human Resources

Performance Measure	2018	2019	2020	Difference ('19 to '20)	%Change ('19 to '20)
	Actual	Projected Actual	Projected		
Percentage of Employees Receiving HR and Safety Training within 30 Days of Hire/Rehire	93.0%	95.0%	98.0%	3.0%	3.2%
Percentage of Full-time Employees Qualifying for Wellness Premium Incentive Program	90.0%	85.0%	90.0%	5.0%	5.9%

**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.

**2019 Accomplishments**

**Vision 2020 Strategic Themes**

***Exceptional and Consistent Guest Experience***

- Increased Comcast EVPL internet speeds improving connectivity to software applications between sites.
- Upgraded District internet connection to synchronous 100/100mg connection improving reliability, monitoring and improving speed for business applications.
- Implemented mobile RecTrac and remote Point-of-Sale (POS) for remote sales at District events.
- Implemented Chromebooks for all eight Rec Station sites allowing for offsite access to business applications.
- Implemented Reconnect templates for consistent messaging to program registrants.
- Implemented online booking of pool rentals for the community.
- Migrated web server to new host providing increased performance and approximately \$1,000 in cost savings.
- Rebuilt / Upgraded Sugar Creek Golf Course website and Vision 2020 websites increasing site performance and functionality.
- Implemented Mimecast cloud email solution providing the District with improved email protection, security and redundancy.

***Strengthen Organizational Culture***

- Provided ongoing training on District registration software, internet safety and security best practices, (i.e., update personal computer and promoted cyber defense awareness).
- Implemented 2018-2021 Information Technology Strategic Plan by offering training and review on Phishing best practices, Windows 10, and testing of GSuite cloud services.
- Offered equipment checkout for staff use in and out of District.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



## ***Other***

- Reorganized the MDF rack and installed new APC power backup extending support uptime for the Wagner Community Center site by two hours in the event of disaster recovery incident response.
- Consolidated several physical servers to virtual servers, reducing additional failure points in the infrastructure hardware.
- Updated two physical and fourteen virtual Windows servers to Windows Server 2019 meeting end of life software requirements.
- Upgraded Courts Plus NVR camera system to meet end of life compliancy requirements.

## **2020 Work Plan**

### **Vision 2020 Strategic Themes**

#### ***Exceptional and Consistent Guest Experience***

- Implement new RecTrac/WebTrac NextGen road map initiatives including improved User Interface (UI), SMS texting features, and reporting enhancements.
- Redesign the District's EPD website and move to new platform improving speed and website capabilities.

#### ***Sustainable Revenue Strategies and Funding Options***

- Implement new software applications/modules providing improved efficiencies and reduce redundancy in work flows and processes.

#### ***Strengthen Organizational Culture***

- Continue to provide District staff with training on registration software, internet best practices, security changes and technology use.
- Continue to implement 2018-2021 Information Technology Strategic Plan through review and improvement of training, process automation, customer service, detailed reporting, collaboration, and productivity solutions and ongoing training on District registration software, internet safety and security best practices.

## ***Other***

- Align IT plans with Center for Internet Security (CIS) benchmarks for cyber security and best practices.

## **2020 Budget Highlights**

The Information Technology (IT) function budget is increasing by 2.7% (\$22,527) overall as compared to the 2019 Budget. **Wages** are increasing by 2.9% (\$9,909) primarily due to merit wage increases.

**Contractual Services** are increasing by 1.1% (\$4,084) primarily due to increased IMRF expenses of 23.7% (\$7,836) related to an increased employer contribution rate, increased contract services of 19.1% (\$6,500) due to anticipated increase in printing related to Vision 2020, and increased cellular phone expenses 35.4% (\$1,700). Partially offsetting this increase is reduced computer hardware and software services of 11.0%

# 2020 BUDGET: EXPENDITURES BY FUNCTION



(\$11,500) due to discontinued maintenance expenses on hardware and software. **Supplies** are increasing by 7.0% (\$8,534) due to a one-time server software licensing upgrade due to end of life operating systems, MSOffice licensing purchases and VSI module maintenance add-on costs.

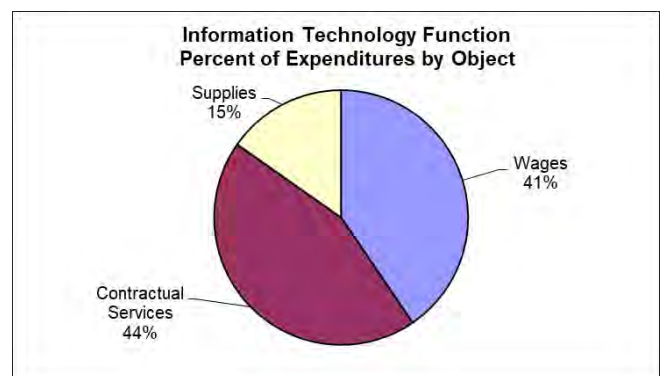
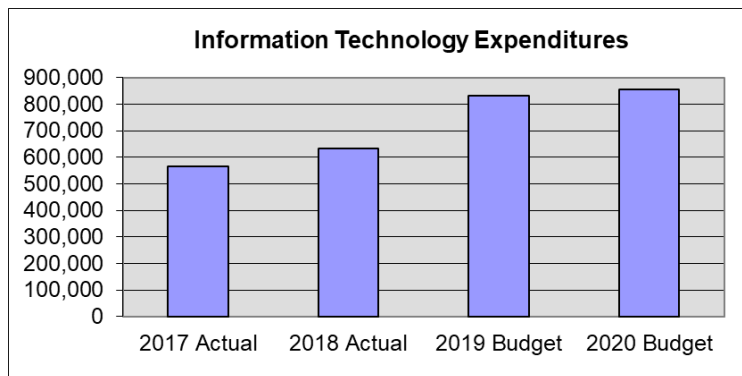
## Future Outlook

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 to help drive smarter decisions, faster responses and improved customer 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-based systems, increasing productivity, and cost analysis while encouraging end-user participation.

### Expenditures by Object: Information Technology

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	274,069	323,923	336,483	346,392	9,909	2.9%
Contractual Services	245,548	262,271	374,646	378,730	4,084	1.1%
Supplies	46,557	47,319	122,000	130,534	8,534	7.0%
<b>Total</b>	<b>566,174</b>	<b>633,513</b>	<b>833,129</b>	<b>855,656</b>	<b>22,527</b>	<b>2.7%</b>



# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Performance Measures: Information Technology

Performance Measure	2018	2019	2020	Difference ('19 to '20)	% Change ('19 to '20)
	Actual	Projected Actual	Projected		
Website Visits (epd.org)	247,557	261,167	262,473	1,306	0.5%
Website Visits (courts-plus.com)	126,681	123,031	123,646	615	0.5%
Website Visits (wildermansion.org)	28,356	30,458	30,610	152	0.5%
Website Visits (sugarcreekgolfcourse.org)	35,650	32,722	32,886	164	0.5%
Website Unique Hosts* (epd.org)	128,291	136,680	137,363	683	0.5%
Website Unique Hosts* (courts-plus.com)	82,226	76,219	76,600	381	0.5%
Website Unique Hosts* (wildermansion.org)	22,237	22,917	23,032	115	0.5%
Website Unique Hosts* (sugarcreekgolfcourse.org)	24,458	22,927	23,042	115	0.5%

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

**Mission**

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

**Funding Sources**

Taxes, donations, user fees and interest income

**Revenues and expenses in...**

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

**Full-time equivalent staff**

21.9

**PARKS**

**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.

**2019 Accomplishments**

**Vision 2020 Strategic Themes**

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

- Coordinated and hosted three service projects, seventeen field trips, and four Conservatory tours.
- Organized and conducted Athletic Field Assessment survey in order to better plan and coordinate future athletic field usage, maintenance, and renovation.
- Completed the scheduled replacement of one 16 ft. wide area mower, one 61 in. trim mower, and one snow broom utility vehicle (\$117,592).
- Completed infield renovations for the baseball fields at Berens Park Fields 1-4 and Van Voorst Park Field 1 (\$74,700).
- Completed the scheduled replacement of one Facilities Department bucket truck and one Parks Department pickup truck (\$139,897).
- Coordinated and conducted engineering for drainage issues at seven park sites (\$83,400).

***Strengthen Organizational Culture***

- Completed departmental cross-training to increase staff knowledge of the multiple functions within the department.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



## 2020 Work Plan

### Vision 2020 Strategic Themes

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

- Complete infield renovations for the baseball fields at Plunkett Park Fields 1-3 and Crestview Park Fields 1-2 (\$77,500).
- Complete the scheduled replacement of one 16 ft. wide area mower, one 61 in. trim mower, and one snow broom utility vehicle and purchase of one new towable commercial pressure washer (\$144,500).
- Complete the scheduled replacement of two Parks Department pickup trucks and one Park Ambassador SUV (\$103,000).
- Complete repairs for drainage issues at seven park sites including Wilder Park, Van Voorst Park, Butterfield Park, East End Park, Berens Park, York Commons Park, and Wild Meadows Trace (\$315,942).
- Complete propane fuel conversions of two Parks Department maintenance vehicles (\$18,400).
- Complete the implementation of natural lawn care practices, including all organic fertilization, lower toxicity herbicides, and broadcast application reductions.
- Upgrade athletic field amenities through the addition of batting cages/bullpen area and lacrosse hitting wall at Berens Park (\$51,000).
- With a staff team, begin implementation of park maintenance improvement plan (if funding is available).

### 2020 Budget Highlights

As compared to the 2019 Budget, the 2020 Parks function budget is increasing by 4.4% (\$76,685). The increase is primarily due to seasonal staff wages, additional contract services for surveying and striping, and an increase in supplies related to organic herbicide and fertilizer and additional de-icing products. The budget shows increases in line items which will positively impact athletic field maintenance, turf maintenance, and contractual services to benefit all park users. The increases are intended to bolster the departmental focus 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 2.8% (\$25,662) as compared to the 2019 Budget. The increase is tied to full-time staff merit increases as well as increased wages for seasonal staff recruitment. Additionally, the minimum wage increases will impact returning and future seasonal staff members' wages.

**Contractual Services** are increasing by 5.9% (\$31,035) as compared to the 2019 Budget. The increase is tied to additional funding for the surveying of multiple parks (\$10,000), supplemental striping of six (6) tennis courts for under age 10 play (\$3,450), and phase one of the District-wide GIS tree inventory (\$2,000). IMRF expenses are also increasing 29.5% (\$19,600) due to the increased employer contribution rate from 8.37% in 2019 to 10.62% in 2020.

**Repairs** are decreasing by 6.9% (\$1,000) due to the shifting of boiler maintenance at the Conservatory and greenhouses from the Parks Department to the Facilities Department.

**Supplies** are increasing by 7.2% (\$20,988) as compared to the 2019 Budget. The increases in supplies are tied to the going green initiative with additional funding for organic fertilizer and herbicide, as well as an increase in grass seed (\$9,900). Also increasing are the funds for the replacement of garbage and recycling receptacles and new lids for the recycling cans to help improve patron recycling and reduce contamination (\$5,000). Lastly,



# 2020 BUDGET: EXPENDITURES BY FUNCTION



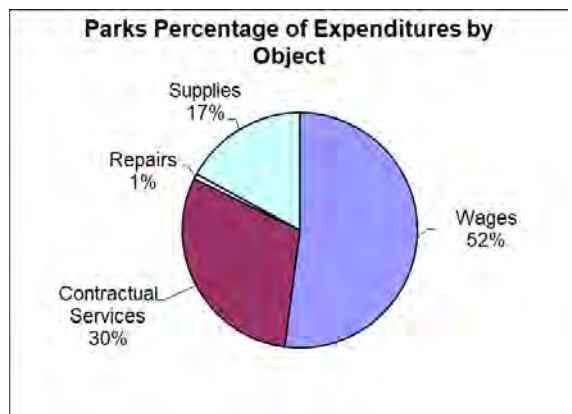
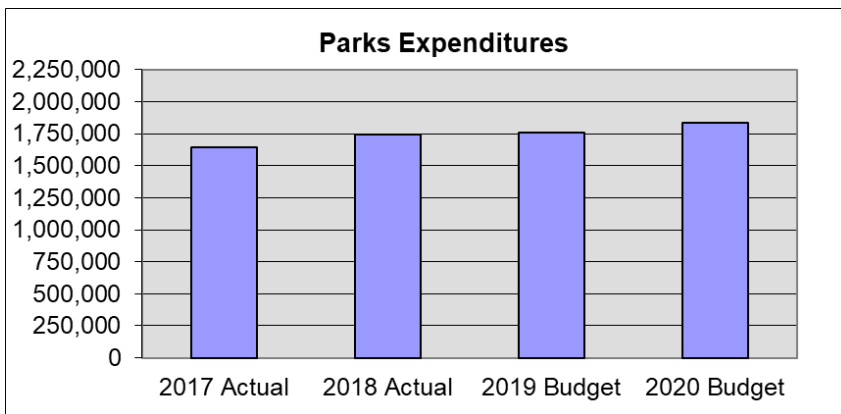
supplies are increasing for additional de-icing products including liquid ice melt for pre-treatment of walks and parking lots (\$7,500).

## Future Outlook

The **Future Outlook** of the Parks function budget is driven by the costs of materials for seasonal operations, vehicle and equipment parts, and wages. The Vision 2020 Park Scorecard will continue to serve as a guide for special projects, contractual services, scheduled maintenance and the operating and capital budgets that support them. The Department will continue to explore opportunities to promote sustainability in all areas of operations and is committed to delivering the highest quality services through a professional and dedicated staff.

### Expenditures by Object: Parks

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	859,839	878,781	928,317	953,979	25,662	2.8%
Contractual Services	518,773	538,643	521,771	552,806	31,035	5.9%
Repairs	9,908	13,892	14,400	13,400	(1,000)	-6.9%
Supplies	252,817	315,327	291,350	312,338	20,988	7.2%
<b>Total</b>	<b>1,641,337</b>	<b>1,746,643</b>	<b>1,755,838</b>	<b>1,832,523</b>	<b>76,685</b>	<b>4.4%</b>



### Performance Measures: Parks

Performance Measure	2018 Actual	2019		Difference ('19 to '20)	% Change ('19 to '20)
		Projected Actual	Projected		
Total Fuel Consumption (Gallons)	22,707	24,742	23,430	(1,312)	-5.3%
Fuel Expenses	\$54,500	\$51,533	\$61,000	\$9,467	18.4%
Net Loss/Gain of Trees Ratio	1.00	1.46 to 1.00	1.50 to 1.00	0.04 to 0.00	N/A

**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

**FACILITIES**

**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; and prepares division and Capital Improvement budget.

**2019 Accomplishments**

**Vision 2020 Strategic Themes**

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

- Cleared standing dead trees and secured site for construction of Dog Park at Old York Road property (\$20,668).
- Based on public input, replaced playground equipment, expanded and refurbished paths, and completed ADA improvements at Salt Creek Park (\$404,688).
- Replaced Crestview Park existing courts with dedicated pickle ball courts and resurfaced existing basketball courts (\$193,126).
- Completed annual contractual maintenance of paved surfaces including repaving Berens East parking lot and select paths (\$167,198).
- Expanded and refurbished parking lot at the Pioneer Park Mitchell Street entrance and added connecting path from neighborhood (\$176,870).
- Replaced picnic tables and benches in Safety Town (\$3,728).
- Removed Wild Meadows Trace Playground (\$15,700).
- Replaced Berens Park baseball backstop #5 (\$55,975).

## ***Meet Community Needs for New and Existing Indoor Recreation Space***

- Replaced the roof at The Depot (\$7,950).
- Replaced three roof top units and two ventilators at Wagner Community Center servicing the registration and south office area (\$51,848).
- Replaced Diamond Brite interior surface and 2 x 2 in. tiles bordering expansion joints at Smalley Pool (\$175,500).

## ***Innovative Programming to Meet Community Needs***

- Increased swim opportunities at Smalley Pool by opening early (10 a.m.) daily based on customer feedback provided in a 2018 end of season aquatics survey. The change in hours resulted in a 24% increase in attendance as compared to 2018 attendance.

## **2020 Work Plan**

### **Vision 2020 Strategic Themes**

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

- If funding is secured, complete engineering and begin construction of a dog park (\$1,548,000).
- Based on public input, replace playground equipment, expand and refurbish paths, and complete ADA improvements at Eldridge Park (east playground) (\$480,000).
- Complete annual contractual maintenance of paved surfaces including repaving Wilder Park Cottage Hill parking lot (\$30,000).
- Hire engineering firm to design and develop construction documents, including a topographic survey of the Courts Plus/Plunkett Park parking lot as Phase 1 with the intent to implement plans in 2021 (\$45,000).
- Plant 85 new trees throughout District parks to replenish the loss of ash and hazardous trees (\$40,375).
- Create plan for a neighborhood park at Adult Center site (155 E. St. Charles Road).

## ***Meet Community Need for New and Existing Indoor Recreation Space***

- Replace one of the three boilers at Wilder Park Conservatory as one boiler is currently out of service and the repair cost is approximately 70% of a full replacement (\$22,000).
- Replace existing aging boiler at Butterfield Park Recreation building with new efficient boiler (\$16,000).
- Replace The Depot flooring as it has deteriorated (\$10,500).
- With the Adult Center Team, develop architectural and engineering plans to build a new adult center (if funding is available).
- With the Indoor Sports Facility Team, start design, development, and engineering of Indoor Sports Facility (if funding is available).
- With the Wagner Community Center/Small Recreation Building Facility Team, start design, development, and engineering of new Wagner Community Center facility (if funding is available).
- Create development plan for Glos Park and 135 Palmer Drive, demolish building and complete site improvements (if funding is available).

# 2020 BUDGET: EXPENDITURES BY FUNCTION



- Complete renovations at The Hub including pond renovation and replacement of mini golf greens and Funbrellas with larger shade structures (\$82,000).
- Complete renovations at Smalley Pool including converting the sand pit area into a private rental area, repair and apply new gel coat to water slide, and replace Funbrellas with a larger shade structure. (\$160,000).
- Demolish Lizzadro Museum (if funding is available) and develop plan for southern portion of Wilder Park with a staff team.

## **2020 Budget Highlights**

In the proposed 2020 Budget, Facilities function expenses are increasing overall by 6.1% (\$166,221) as compared to the 2019 Budget.

**Wages** are increasing overall by 6.1% (\$88,265) as compared to the 2019 Budget due to the following changes:

- Increase aquatics staff wages for life guards (\$43,577), pool managers (\$7,289), and program staff (\$23,475) due to minimum wage and recruitment and retention strategies. These increases include an average of \$10.75/hour for guards and swim lesson instructors, an incentive for staff working over 300 hours in a season, and returning guard incentive.
- The remainder variance in increased wages for 2020 is attributable to projected average merit increases and is partially offset by employee turnover.

**Contractual Services** are increasing overall by 5.2% (\$47,740) as compared to the 2019 Budget due to:

- Utilities and alarm services increasing by \$15,693 as compared to 2019 Budget.
- Licenses and permits increasing by \$3,080 for annual boiler inspections required every other year.
- Consulting services increasing by \$2,000 for surveys and engineering.
- Healthcare is increasing by \$4,958 based on actual employee plan choices and number of family members on plan.
- IMRF expenses increasing 30% (\$23,531) due to increase of employer contribution from 8% to 10.62%.

**Repairs** are increasing overall by 37.2% (\$20,850) as compared to the 2019 Budget due to one-time expense to replace three (3) chemical controllers (\$17,151) for monitoring the pH and chlorine levels of pools at East End Pool that have reached the end of their useful life, as well as East End Pool boiler repair (\$3,500).

**Supplies** are increasing 3.1% (\$9,366) as compared to the 2019 Budget due to an increase of tree pricing as well as to the number of proposed tree plantings. (\$15,500) combined with the purchase of picnic tables for East End pool. This is offset by reduced custodial and concession supplies based on actual trends from previous years.

## **Future Outlook**

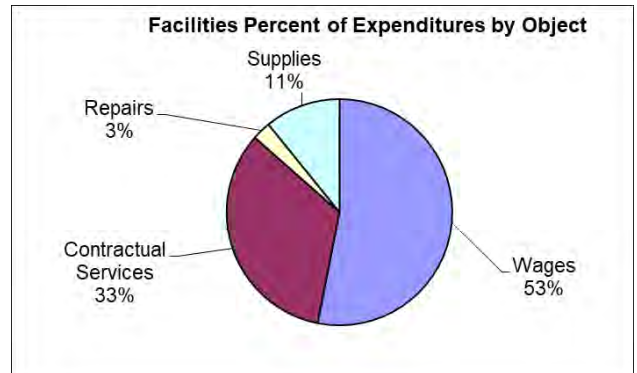
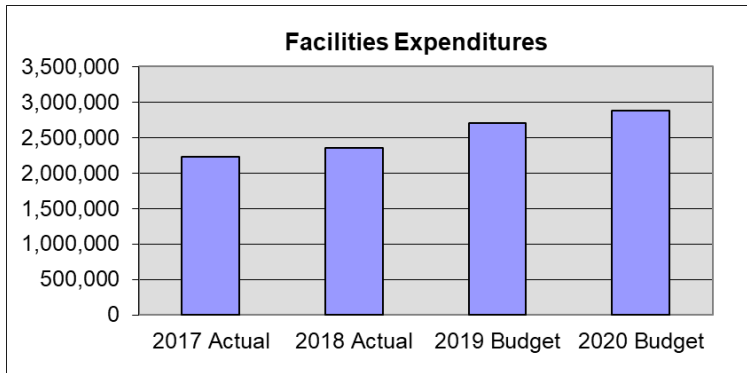
The **Future Outlook** of the Facilities Department budget will be guided by implementing the results of the Vision 2020 Comprehensive and Strategic Plan to meet the needs and expectations of the community. The Facilities Department is poised for change in 2020 as it will continue to work with all departments 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.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Expenditures by Object: Facilities

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	1,126,917	1,303,481	1,438,018	1,526,283	88,265	6.1%
Contractual Services	760,555	763,028	911,985	959,725	47,740	5.2%
Repairs	85,102	70,034	56,026	76,876	20,850	37.2%
Supplies	253,151	217,834	302,006	311,372	9,366	3.1%
<b>Total</b>	<b>2,225,725</b>	<b>2,354,377</b>	<b>2,708,035</b>	<b>2,874,256</b>	<b>166,221</b>	<b>6.1%</b>



## Performance Measures: Facilities

Performance Measure	2018 Actual	2019		Difference ('19 to '20)	% Change ('19 to '20)
		Projected Actual	2020 Projected		
Pool Passes Sold	6,331	5,706	5,800	94	1.6%
Number of Hub Rentals*	105	130	135	5	3.8%
Number of Abbey Rentals	23	22	22	-	0.0%

\*Hub rental figures do not include District meeting and trainings

**RECREATION**

**Mission**

To enrich 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**

65.7

**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.

**2019 Accomplishments**

**Vision 2020 Strategic Themes**

***Innovative Programming to Meet Community Needs***

- Expanded Nerf Night Battles by relocating from Wagner Community Center to a larger facility (middle school gymnasium).
- Partnered with the College of DuPage to expand adult continuing education opportunities at The Abbey.
- Partnered with Elmhurst Public Library to cross promote library educational opportunities for adults.
- Scheduled additional lifelong learning programs at The Abbey.
- Developed “Dancing with Your Star” opportunity for parent-child recital dance.

***Exceptional and Consistent Guest Experience***

- Expanded the gymnastics coordinator position to 30-hour/week to continue to enhance quality of program and increase participation.
- Added a 30-hour/week position for a gymnastics team coordinator to ensure quality of program across all teams.
- Developed use of Bloomz App to facilitate improved communication with Music Recital students.

***Sustainable Revenue Strategies and Funding Options***

- Divested out of “school year” offerings of White Sox/Bulls program, and focused on expansion of these summer camp offerings.

## ***Strengthen Organizational Culture***

- Hired a summer Recreation Intern to assist with program supervision and contribute to the development of future parks and recreation professionals.

### **2020 Work Plan**

#### **Vision 2020 Strategic Themes**

##### ***Meet Community Needs for New and Existing Indoor Recreation Space***

- With the Adult Center Team, develop architectural and engineering plans to build a new adult center (if funding is available).
- With the Wagner Community Center/Small Recreation Building Facility Team, start design, development, and engineering of new Wagner Community Center facility (if funding is available).

##### ***Innovative Programming to Meet Community Needs***

- Establish an adult “open gym” for soccer.
- Offer new adult performing arts opportunities (i.e., improv/comedy).
- Offer an e-sports/e-gaming program opportunity for youth.

##### ***Exceptional and Consistent Guest Experience***

- Establish priority registration process (for subsequent seasons) for recreational gymnastics to provide for consistent participation and advancement in skill levels.
- Expand the early childhood coordinator position to 30-hour/week to continue to enhance quality of program and increase participation.
- Develop a distinct front/back office work flow process to enhance separation of duties and ensure exceptional customer service at the front desk at Wagner Community Center.
- Establish online registration for Rec Station.
- Hire a new part-time coordinator to assist with inclusion across District programs.

##### ***Sustainable Revenue Strategies and Funding Options***

- Improve cost recovery for adult softball leagues.
- Improve cost recovery for music lessons.

##### ***Strengthen Organizational Culture***

- Update registration clerk job descriptions to reflect additional customer service (associate) tasks.
- Increase/enhance training/meeting time with part-time staff throughout the department.

### **2020 Budget Highlights**

As compared to the 2019 Budget, the Recreation function budget is increasing by 12.3% (\$466,542) overall.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



Total **Wages**, as compared to the 2019 Budget, are increasing 15.5% (\$361,068). Part-time wages in most of the recreation programming areas are projected to increase due to wage adjustments related to the implementation of minimum wage changes and merit increases. In addition, wage increases are also due to the following:

- Rec Station wages are increasing \$186,372 to ensure appropriate supervision as this program continues to grow.
- Two-year-old Sunbeams and Rainbows wages are increasing \$22,569 to account for continued classroom expansion for this program.
- Recreational gymnastics wages are increasing \$15,042 based on increased staff due to increased program enrollment.
- Private music lesson wages are increasing \$13,494 due to increased enrollment in private lessons.
- Funseekers Day Camp wages are increasing \$31,145 to ensure appropriate supervision as this program continues to grow.
- Dance program part-time wages are increasing \$11,457 due to a projected increase in enrollment.
- Part-time wages for special recreation and inclusion are increasing by 25.9% (\$29,137) due to the addition of an inclusion coordinator position.
- A full-time registration position is being proposed in place of two part-time positions, increasing budget salaries by \$13,249.
- Full-time wages are also increasing an additional \$38,315 due to merit increases.

**Contractual Services** are increasing by 5.2% (\$60,692).

- IMRF expenses are increasing by \$34,019 primarily due to the change in the employer contribution rate from 8.37% to 10.62% combined with increased budgeted wages.
- FICA expenses are increasing 7.6% (\$14,514) due to the budgeted increase in employee wages.
- Chicago Bulls and White Sox camp services are increasing \$4,394 due to increased participation in these summer camp offerings.
- Ice skating services are increasing \$4,965 due to increasing participation in ice skating and ice hockey programs.
- Rec Station services are increasing \$5,600 to equip eight Rec Station sites with cellular phones.
- Trip services are increasing \$5,381 due to increased day trip offerings.
- Contractual services for Special Recreation programming is increasing \$7,130 primarily due to increases for Gateway services.
- Offsetting these increases are a reduction in land line telephone utilities (\$13,006) due to the reduction of lines combined with modified rate agreements with the provider.

**Supply** expenses for the Recreation Function are increasing by 21% (\$62,388). The increase is primarily for a 63.4% (\$60,298) increase for music and dance program supplies including an additional \$29,487 for additional costume expenses due to the addition of the holiday Dance Recital combined with a \$24,272 increase for Impact Dance Company supplies based on increased performances, competitions and enrollment.

## **Future Outlook**

The future outlook for the Recreation function budget will continue to be driven by Vision 2020 priority projects and programs, including expansion/upgrading of indoor facility spaces and adult continuing education programs.

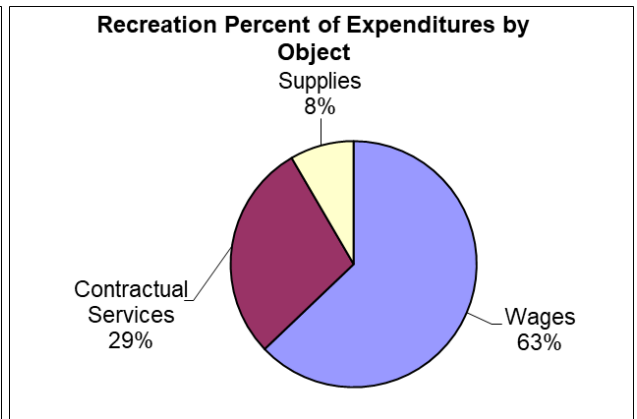
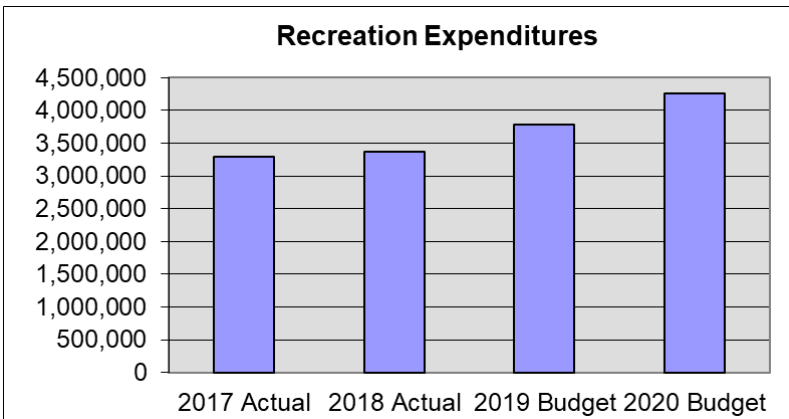


# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Expenditures by Object: Recreation

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	1,985,274	2,080,928	2,324,952	2,686,020	361,068	15.5%
Contractual Services	1,085,518	1,044,054	1,164,925	1,225,617	60,692	5.2%
Supplies	218,678	239,956	297,249	359,637	62,388	21.0%
<b>Total</b>	<b>3,289,470</b>	<b>3,364,938</b>	<b>3,787,126</b>	<b>4,271,274</b>	<b>484,148</b>	<b>12.8%</b>



## Performance Measures: Recreation

Performance Measure	2018	2019	2020	Difference ('19 to '20)	% Change ('19 to '20)
	Actual	Projected Actual	Projected		
Recreation Fund Program Cost Recovery	59.00%	60.60%	62.90%	2.3%	3.8%
Gateway Participation	88	90	92	2	2.2%
Recreation Financial Assistance	\$24,000	\$33,240	\$33,240	-	0.0%
% of Online Registrations	48.0%	53.0%	53.0%	0.0%	0.0%

# 2020 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**

51.9

**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 budgeted to make an operational 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.

**2019 Accomplishments**

**Vision 2020 Strategic Themes**

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

- Expanded free outdoor fitness classes utilizing District parks.
- Addressed flood control issues at the wedding area in the Wilder Park Formal Gardens by installing a concrete edge and attaching turf to prevent it from buckling by the paver walkway (\$27,000).

***Meet Community Needs for New and Existing Indoor Recreation Space***

- Continued attendance and engagement at 28+ community events and local business visits promoting the indoor recreation space and benefits of a Courts Plus membership.
- Won the United States Tennis Association (USTA) Outstanding Facility Award for 2019.

## 2020 BUDGET: EXPENDITURES BY FUNCTION



- Updated tile whirlpool safety signage on the hot tub and installed sleek black tile along the water line. Installed a new ADA transfer wall with safety railing for entering and exiting the hot tub (\$21,500).
- Completed interior painting throughout Courts Plus incorporating accent colors inspired by the new logo. Reupholstered and replaced padding on hallway benches and over 40 chairs in the facility. Installed new protective coverings on the Fitness Floor as well as some of the walls and pillars to prevent damage and decrease maintenance costs (\$42,000).
- Completed renovations in the men's locker shower area including new flooring, shower curtains, and LED lighting.
- Installed efficient lighting including new LED on the Fitness Floor, stretch area, Café, lobby and the Service Desk. Updated ceiling tiles and installed new LED flat panel LED lights in the tennis viewing areas located on the first floor and lower level. Installed new flat panel LED lights in all the hallways. Installed new dimmable flat panel LED fixtures in the Group X and Multi-Purpose room to provide softer mood lighting for low impact classes. Replaced all parking lot lighting with LED fixtures.
- Replaced Wilder Mansion carpeting on the second floor and lower level stairway that had reached the end of its useful life with period correct high traffic carpeting (\$24,500).
- Investigated the feasibility of installing solar panels on the roofs of the two tennis pods at Courts Plus and received proposals that will be reviewed and considered in 2020.

### ***Innovative Programming to Meet Community Needs***

- Increased the number of USTA Teams, Travel Teams and in-house programs.
- Hosted a cocktail-style bridal show at Wilder Mansion bringing a large number of couples and vendors who loved the evening party vibe.
- Conducted a *Change Your Life Challenge* for the second year with 30 participants. The challenge was a 90-day healthy behavior change program offering three habit-changing workshops and ten or more personal training sessions.
- Collaborated with Elmhurst Public Library running a 10-week Wellness Challenge for library patrons and staff. There were 40 participants and three site visits.
- Developed coaching wellness services for members and created corporate wellness solutions for community businesses.
- Offered a weekly educational program teaching health and fitness to improve overall fitness level.
- Added Square 1, a pain management service, to the umbrella of personal training, massage and wellness coaching.
- Added pickle ball both outdoors in the summer and indoors in the winter.
- Offered free Cardio and Match Play during the summer to enrolled tennis session members.
- Created a team of members and staff for the Oakbrook Terrace Tower Climb challenge raising money for the American Lung Association.
- Expanded Senior Day by adding additional vendors (14 total) offering free pickle ball and hosting a seminar by the Director of the Arthritis Foundation. There were 300 attendees at the event.
- Hosted an adult Group Exercise party during 4th Quarter.

## 2020 BUDGET: EXPENDITURES BY FUNCTION



- Hosted the first ever Tennis Season Kickoff and Banner Raising Party. Tennis players were invited to a special drill and social time. The purpose of the event was to welcome new tennis players, garner excitement for the coming season, and celebrate the three champion NITTTL teams and USTA Facility of the Year award.
- Took over the Girl's Night Out event at Wilder Mansion drawing a crowd of 260 with 52 vendors for the evening event.

### ***Exceptional and Consistent Guest Experience***

- Offered summer and holiday memberships online for the first time.
- Updated the aesthetics and continued to educate and encourage members to utilize the Courts Plus app for added convenience of checking in, accessing the Group Exercise Schedule for up-to-date changes, setting goals, recording workouts, participating in challenges, discounts and other important information resulting in 3,038 total downloads and an increased number of redeemed rewards.
- Continued partnership with Six Flags Great America to offer members a 50% discounted online ticket, especially during the annual facility closing.
- Implemented changes to the Permanent Courts Time Lottery simplifying the registration process. Proactively contacted all 2018 PCT contract holders and members to educate and discuss the changes resulting in positive member feedback.
- Increased promotion and improved preparation of the Stars & Stripes Party which resulted in the event's highest attendance (286).
- Trained key staff on the Rainout Line for outdoor tennis programming and facility closing.
- Created new signage providing parents with the pick-up locations for campers and after care participants.
- Surveyed Courts Plus members, resulting in 97% of respondents providing positive feedback including stating the Courts Plus front desk staff is Awesome or Pretty Good!
- Awarded the 2019 Couple's Choice Award by Wedding Wire for the eighth year in a row for Wilder Mansion.

### ***Sustainable Revenue Strategies and Funding Options***

- Continued Courts Plus Perks, a rewards program supporting and promoting local businesses and giving members access to discounts and savings simply by showing their Courts Plus Membership Card or their Courts Plus Mobile App. Participating businesses are promoted to approximately 5,500 members through signage in Courts Plus, e-blasts, mobile app notifications and the website for an annual fee of \$100. The number of participating Perks partners has grown from 44 to 55.
- Promoted the Fitness Incentive Program educating and encouraging members to reach a 2019 usage goal of 132 visits in the year to earn a free month of membership dues. The Incentive Program was first established in 2018 with 729 members meeting the usage goal and received credits or reductions in dues in 2019 totaling \$31,597.
- Continued to utilize college interns from Elmhurst College ELSA program to build the relationship with the college, help students gain job experience, staff gain mentoring experience, and reduce staffing costs.

## ***Strengthen Organizational Culture***

- Obtained training for all staff of the District's organizational values to guide actions, decisions, behaviors, etc.
- Continued staff attendance at Club Industry, IPRA Fitness Roundtables and webinars as well as online training opportunities through fitness connections or at the Elmhurst Public Library.
- Attended USTA workshops and USPTA/PTR certifications and workshops.
- Membership Services Specialist achieved the Certified Parks and Recreation Professional Certification (CPRP).
- Obtained BASSET certification by one staff member to expand offerings and help at District events.
- Membership Services Supervisor achieved status of Master Certified Wellness Coach through Catalyst Coaching Institute.

## **2020 Work Plan**

### **Vision 2020 Strategic Themes**

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

- Replace fountain at Wilder Mansion which has deteriorated due to age and renovate equipment vault (\$19,500).
- Continue to offer outdoor programs for the community such as Yoga in the Wilder Park Formal Gardens and *Insanity in the Park*.
- Explore options for additional amenities at Wilder Mansion/Formal Gardens such as exterior lighting.

#### ***Meet Community Needs for New and Existing Indoor Recreation Space***

- Replace poured rubber flooring in multi-purpose room with athletic flooring (\$21,500).
- Complete facility roof improvements per recommendations of roofing study completed in 2019 specifying the tennis valley membrane replacement as a priority (\$102,500).
- Replace filter and rebuild sauna (\$68,500). The existing filter tank is over 20 years old and welded shut; replacement is recommended. Interior sauna cedar wood has reached the end of its useful life. Project would replace all interior wood on walls and benches.
- Add personal towel stations for members in fitness areas (\$12,500).
- Repair failing railing by landscape bed outside of multi-purpose room (\$7,500).
- Replace hardwood floor on second level of Wilder Mansion (\$11,500).

#### ***Innovative Programming to Meet Community Needs***

- Create a team version of the *Change Your Life Challenge* program for Courts Plus members and staff.
- Introduce Friday Night Climbing for Elmhurst College students.

# 2020 BUDGET: EXPENDITURES BY FUNCTION



- Build upon the 10-week Wellness Challenge and partner with additional Elmhurst organizations and businesses.
- Partner with the Arthritis Foundation to create a volunteer-led Connect Group at Courts Plus.

## ***Exceptional and Consistent Guest Experience***

- Incorporate “A Positive Attitude, Attentive Service, A Little Extra” into membership services staff training and the Let Us Make Your Day recognition program.

## ***Sustainable Revenue Strategies and Funding Options***

- Raise membership fees 10% to continue to provide the facility and services offered with less members due to continued increase of competition.
- Increase the number of businesses in the Courts Plus Perks program from 55 to 66.
- Continue to explore strategies for innovation such as Jobs to Be Done Theory and Desired Outcome Innovation.

## ***Strengthen Organizational Culture***

- Provide staff with opportunities to obtain the National Recreation and Parks Association certification of Certified Park and Recreation Professional.
- Provide staff with continuing education opportunities including attendance at Club Industry, IPRA Fitness roundtables and webinars as well as online training opportunities through fitness connections or at the Elmhurst Public Library.

## **2020 Budget Highlights**

The Enterprise Services function budget expenses are decreasing overall by 1.7% (\$63,863) as compared to the 2019 Budget due primarily to a planned reduction in operational expenses as membership revenue is expected to decrease with new competing facilities opening.

**Wages** are decreasing overall by 3.7% (\$80,629) due to decreased operational wages combined with decreased personal training and group exercise labor. The decreases are partially offset by increased full- and part-time merit increases.

**Contractual Services** are increasing by 0.6% (\$6,249) due to increased IMRF expenses (\$21,857) as the employer contribution rate increased from 8.37% in 2019 to 10.62% in 2020. Additional increases include custodial maintenance (\$4,542), alarm expenses (\$4,150), water (\$3,000), and program services (\$2,415). Partially offsetting these increases are decreased electricity (\$10,500), telephone (\$9,288), FICA (\$6,351), licenses and permits (\$2,200), and natural gas (\$1,000).

**Repair** expenses are increasing by 3.8% (\$4,975) due to increased plumbing repairs (\$3,000) for storm water pumps maintenance and increased electrical repairs (\$3,700), offset slightly by decreased plumbing repairs at Wilder Mansion (\$2,575).

**Supplies** expenses are increasing by 1.8% (\$5,542) due to increased grounds supplies for Wedding Tent and Wilder Mansion fountain materials.

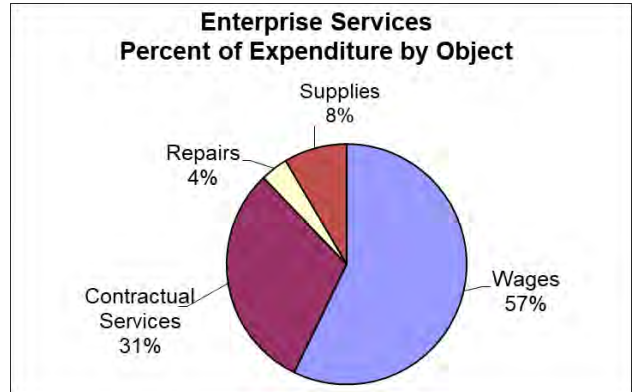
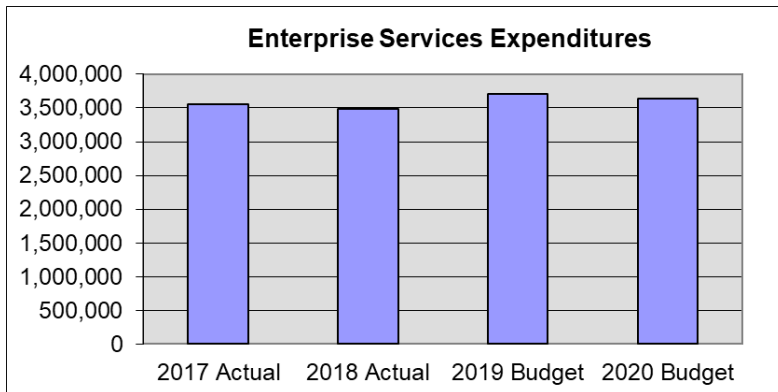
# 2020 BUDGET: EXPENDITURES BY FUNCTION



## Future Outlook

### Expenditures by Object: Enterprise Services

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	2,093,869	2,083,806	2,163,650	2,083,021	(80,629)	-3.7%
Contractual Services	1,072,226	1,037,222	1,107,292	1,113,541	6,249	0.6%
Repairs	117,195	112,205	130,505	135,480	4,975	3.8%
Supplies	272,850	253,518	303,153	308,695	5,542	1.8%
<b>Total</b>	<b>3,556,140</b>	<b>3,486,751</b>	<b>3,704,600</b>	<b>3,640,737</b>	<b>(63,863)</b>	<b>-1.7%</b>



### Performance Measures: Enterprise Services

Performance Measure	2018	2019	2020	Difference ('19 to '20)	% Change ('19 to '20)
	Actual	Projected	Projected		
Enterprise Services Program Registrations	11,491	11,568	11,698	130	1.1%
Courts Plus Membership Accounts	3,864	3,359	3,337	(22)	-0.7%
Courts Plus Members	6,034	5,180	5,128	(52)	-1.0%
Courts Plus Daily Usage	405,892	357,176	358,961	1,785	0.5%
Courts Plus Financial Assistance	\$10,622	\$12,227	\$12,594	\$367	3.0%

## SUGAR CREEK GOLF COURSE

### 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

### 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.

### 2019 Accomplishments

#### Vision 2020 Strategic Themes

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

- Received \$47,000 grant through the National Fish and Wildlife Foundation Five Star and Urban Waters Restoration Program for the Sugar Creek Restoration Project.

#### Innovative Programming to Meet Community Needs

#### Sustainable Revenue Strategies and Funding Options

- Exceeded Driving Range Lesson revenue budget by 23% (\$3,933).
- Remained on track to meet budget projections due to a combination of competitive pricing with average/above average playable days, especially in June and August.

### 2020 Work Plan

#### Vision 2020 Strategic Themes

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

- Continue to seek/apply for grant funding to begin Sugar Creek Restoration Project.

#### Innovative Programming to Meet Community Needs

- Offer new adult event to replace Movie on the Green.

#### Sustainable Revenue Strategies and Funding Options

- Explore events that utilize the banquet/bar area during off season.



# 2020 BUDGET: EXPENDITURES BY FUNCTION



## 2020 Budget Highlights

The fluctuating weather in 2019 reduced the number of playable days to an average of 200 per month. The 2020 Budget will focus more on the strong financial performance over the five years prior to 2019. Overall expenses are budgeted to increase by 2.1% (\$15,723) as compared to the 2019 Budget. The bottom line in the 2020 Budget will reflect a net profit of \$124 with total revenues of \$1,070,452 exceeding total expenses of \$1,070,328.

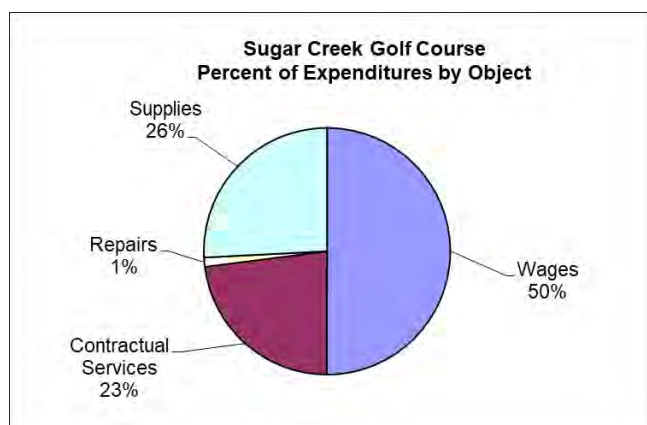
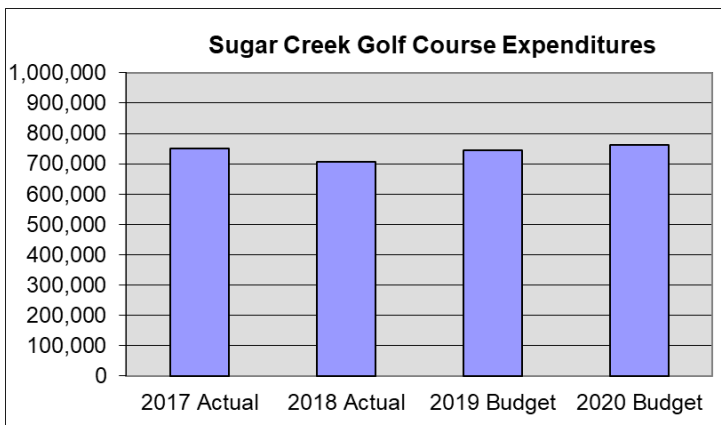
**Wages** are increasing by 1.8% (\$6,828) overall due to projected staff merit increases. **Contractual Services** are increasing by 3.9% (\$6,628) overall as compared to the 2019 Budget primarily due to an increase of IMRF expenses (\$6,396) as the employer contribution rate increased from 8.37% to 10.62%. **Supplies** are increasing by 1.2% (\$2,267) overall due to an increase in budgeted furniture purchases for the replacement of banquet chairs.

## Future Outlook

Sugar Creek Golf Course looks to bounce back from one of the worst golf weather years and return to its strong financial performance seen from 2014-2017 with reliable, stable participation rates on the golf course, driving range, Jr. Golf program and banquets. As revenues stay in the black, implementation of the future capital plan will keep the course, equipment and facilities up to date to maintain its reputation as a high value playing experience.

### Expenditures by Object: Sugar Creek Golf Course

Expense Object	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Difference ('19 to '20)	% Change ('19 to '20)
Wages	370,112	365,413	374,161	380,989	6,828	1.8%
Contractual Services	178,959	156,003	167,835	174,463	6,628	3.9%
Repairs	17,206	11,507	9,205	9,205	-	0.0%
Supplies	185,240	174,834	194,154	196,421	2,267	1.2%
<b>Total</b>	<b>751,517</b>	<b>707,757</b>	<b>745,355</b>	<b>761,078</b>	<b>15,723</b>	<b>2.1%</b>



### Performance Measures: Sugar Creek Golf Course

Performance Measure	2019			Difference ('19 to '20)	% Change ('19 to '20)
	2018 Actual	Projected Actual	2020 Projected		
Rounds of Golf	25,465	26,000	28,000	2,000	7.7%
Number of Banquet Rentals	62	75	70	(5)	-6.7%
Number of Golf Outings	35	35	40	5	14.3%

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 nearly \$21 million in asset management, equipment, and technology improvements and nearly \$122 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 Plan, 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 proposed projects to the Team on a park and facility tour or if it not feasible to visit the project site or view the project, at a subsequent project review meeting. 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. Below 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 Park 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.

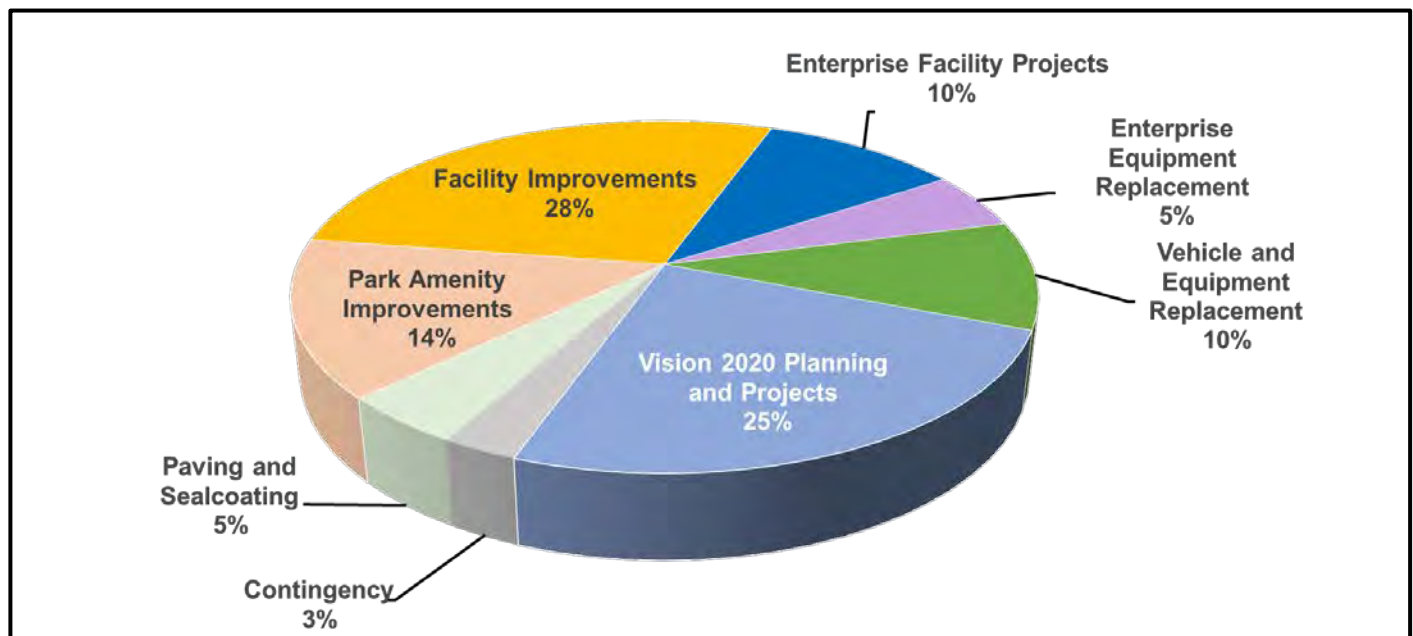
While these criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over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

## 2020 Capital Plan Projects and Funding

On pages 167-170 is the *2020-29 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 ten years of the plan and projected total expenses.

## 2020 Capital Plan Projects and Contingency

### *Amount of Proposed 2020 Capital Project Expenses by Category*



The proposed 2020 capital budget is **\$2,675,249** 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 2020 capital budget.

### **Vision 2020 Planning and Projects (\$657,500)**

***Eldridge Park East Play Area Redevelopment and Additional Signage (\$480,000):*** In the proposed 2020 Capital Plan, staff recommends improvements at Eldridge Park to address deficiencies identified in the District's ADA Transition Plan, the Vision 2020 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 Paving and Lighting Fund (\$21,193) as well as Recreation Fund reserves (\$258,807). Specific work includes the following:

- Replacing and updating the east playground equipment and surface, which were originally installed in 2000 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 (\$400,000);

- Refurbishing asphalt on paths near and around east playground, which will improve accessibility (\$50,000); and
- Developing off-site direction signage on the east side to assist customers with wayfinding amenities within the park (\$30,000).

This project is a tactic in the Vision 2020 Strategic Work Plan and addresses the Vision 2020 Theme of **Meet Community Need for Parks, Open Space and Outdoor Amenities**.

**Vision 2020 Projects Professional Services (\$100,000):** Based on the key findings and recommendations in the Vision 2020 Plan, the 2020 Strategic Work Plan includes capital projects which will require funding for engineering and architectural services in 2020 (excluding the Vision 2020 large-scale projects, which require significant funding be secured in 2020 before proceeding with architectural and engineering planning). To determine the timing and funding for these projects, preliminary planning needs to be completed, including, but not limited to, site feasibility studies, master plans, cost projections, funding options, etc. These projects include, for example, creating a plan for the southern portion of Wilder Park to include the demolition of Lizzadro Museum, a development plan for 135 Palmer Drive and Glos Park, and a master plan for a new neighborhood park at the Adult Center site (155 E. St. Charles Road). Future planning will provide the Board and staff with the information necessary for making sound decisions to meet current and future park, facility, and programming needs and priorities. This project will be funded utilizing General Fund reserves (\$100,000).

**Plunkett and Crestview Parks Baseball Field Renovations (\$77,500):** The proposed 2020 capital budget includes renovating Plunkett Park athletic fields #1, 2, and 3 and Crestview Park athletic fields #1 and 2 at approximately \$15,500 per infield (\$77,500). 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 Athletic Field Advisory Committee (AFAC) user groups and in-house leagues. This project addresses the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities** and is a tactic in the Vision 2020 Strategic Work Plan (based on athletic field park assessment scores and the athletic field study completed in 2019). This project will be funded utilizing General Fund reserves (\$77,500).

## **Park Amenity Improvements (\$386,942)**

**Park Drainage Improvements (\$315,942):** Staff recommends addressing drainage issues at seven park sites (\$315,942). The multiple drainage issues in these parks negatively impact athletic field usage, special events, passive recreational activities and maintenance operations as well as pose 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 2020, staff propose addressing park drainage issues at Wilder Park (\$21,392), Wild Meadows Trace (at Poplar Avenue) (\$150,000), East End Park (\$36,500), York Commons (\$32,000), Butterfield Park (\$19,000), Berens Park (tennis courts) (\$33,000), and Van Voorst Park (\$24,050), based on engineering assessments conducted in 2019. This project will be funded utilizing Capital Improvement Fund reserves (\$315,942).

**Berens Park New Batting Cages (\$30,000):** The proposed 2020 capital budget includes installing two (2) batting cages at Berens Park athletic fields #2 and 3 as well as a limestone screening pad to provide an additional baseball and softball training area. This new amenity can be used for practices and tournaments for youth baseball and softball leagues and all park patrons. In addition, the batting cages provide a safe area for players to warm up prior to and during games, while eliminating the risk of spectators and other

players being hit with errant balls or bats. The project will be funded by AFAC member user fee revenue (\$25,000) and Elmhurst Youth Baseball donations (\$5,000).

***Berens Park New Lacrosse Hitting Wall (\$21,000):*** The proposed 2020 capital budget includes installing a lacrosse hitting wall at Berens Park for lacrosse players to practice stick work and hone their skills. While lacrosse continues to grow in Elmhurst, this hitting wall would provide a practice space in the same park that already hosts practices for York High School and youth lacrosse leagues. The roughly 10 foot by 28 foot wall will be placed within the north set of the tennis courts, replacing the existing tennis hitting wall. This type of hitting wall is designed to handle both tennis and the heavier lacrosse balls (existing wall is for tennis balls only and will be relocated to another District tennis court). This project will be funded utilizing General Fund reserves (\$21,000).

***Wilder Park Wedding Bowl Hedgerow Replacement (\$20,000):*** In 2020, staff propose improvements to the Wilder Park wedding bowl, including the removal of the shrubs, grubbing out the roots, and replanting with a hardier species (\$20,000). During the 2019 winter season, a polar vortex severely damaged or killed boxwood plants in the region including the hedgerow surrounding the wedding bowl. Currently, staff paint the dead boxwoods to maintain the buffer for wedding guests as a temporary solution. The boxwood hedgerow creates an intimate setting in a public garden that guests have come to expect. Therefore, these improvements will ensure a continued positive experience for facility rentals and park users and improve aesthetics. This project will be funded utilizing General Fund reserves (\$20,000).

## **Paving and Sealcoating (\$123,200)**

***Wilder Park Parking Lot Improvements and Plunkett Park/Courts Plus Parking Lot Engineering (\$75,000):*** As part of the upkeep, safety, and maintenance of the parks, staff propose completing total milling, repaving, and restriping of the Wilder Park parking lot adjacent to Cottage Hill Avenue (\$30,000) and hiring a civil engineer to conduct engineering, design, construction, and topographical surveying for the Courts Plus/Plunkett Park Parking Lot (to implement improvements in 2021) (\$45,000). Although sealcoating and maintenance extends the life of the asphalt, it eventually deteriorates and must be replaced for safe pedestrian and vehicle use. Additionally, paving projects improve ADA accessibility, vehicle performance, and reduce future environmental stress and maintenance costs. This project will be funded utilizing the Paving and Lighting Fund tax revenue (\$75,000).

***Sealcoating Projects (\$48,200):*** In 2020, a number of the asphalt paths and parking lots are scheduled for sealcoating and restriping 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. The proposed 2020 capital budget includes sealcoating the following parking lots and pathways:

- Eldridge Park westside pathways (\$7,000), west parking lot (\$6,100), and east parking stalls (\$5,500);
- Berens Park pathways, including: south of The Hub (\$8,000), southwest near the tennis courts, west playground and sled hill (\$7,750), baseball fields and north side to parking lot (\$5,100), west parking lot (\$4,500), and northwest side pathways (\$3,250); and
- Jaycee Tot Lot pathways (\$1,000).

This project will be funded utilizing Paving and Lighting Fund tax revenue (\$48,200).

## Facility Improvements (\$754,250)

**Maintenance Facility Roof, Gutters and Downspouts Replacements (\$398,750):** 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). In 2020, the City will be replacing the roof, gutters and downspouts on the north side of the facility as well as completing masonry and sealant repairs. This project is necessary for continued use of the facility. The District's portion of the cost is \$398,750, which will be funded utilizing Capital Improvement Fund reserves (\$398,750).

**Smalley Pool Sand Pit Redevelopment, Water Slide Repair, and Funbrella Replacement (\$160,000):** In 2020, staff propose three (3) capital projects at Smalley Pool. First, pool patrons have repeatedly requested in pool surveys more shade at the pool which can be addressed by replacing three (3) of the Funbrellas with larger shade structures providing coverage to more pool chairs (\$80,000). The existing Funbrella structures will be moved to the renovated sand pit area described below since they are in good condition and the shade fabric will be replaced due to deterioration.

Second, the water slide is in need of repair, including application of a new gel coat to the fiberglass in the ride path and re-caulking of seams (\$50,000). Staff conduct daily slide inspections and continually repair the cracked gel coat and seams. However, there is a potential for the fiberglass to become sharp, due to cracking or chipping, which could result in harm to patrons. By repairing and applying a new gel coat to the water slide, staff will no longer have to spend hours repairing the fiberglass daily and eliminate the potential risk of a chip or crack becoming a hazard.

Lastly, the sand pit, which was originally installed when Smalley was redeveloped in 2000, has outlived its useful life and is no longer an attraction. Patrons bring sand into the pool which must be filtrated and broken down by pool chemicals. In addition, the sand pit has been closed for the majority of the past three (3) summers due to an infestation of bees that despite increased staffing and supply costs spent to address it, cannot be eradicated. As a result, pool patrons have repeatedly requested the sand pit be replaced with a different amenity. By removing the sand pit area, adding artificial turf and concrete, and developing a sitting area with shade available for private rentals, the District can provide an additional pool amenity, which will reduce the number of bees and potentially generate revenue (\$30,000).

This project will be funded utilizing Recreation Fund reserves (\$160,000).

**Hub Miniature Golf Course Renovation and Spray Ground Funbrella Replacement (\$82,000):** The proposed 2020 capital budget includes funds for renovating The Hub miniature golf area (in Berens Park), including replacing the miniature golf greens (\$40,000) and renovating the pond feature (\$20,000) as well as replacing the spray park Funbrellas with larger shade structures (\$22,000).

The miniature golf greens are worn, no longer aesthetically pleasing, and have reached the end of their useful life. Currently, the mini golf pond is an unattractive, non-functional feature that contributes too many negative comments received throughout the year regarding the miniature golf course. Multiple failed attempts have been made to repair the pond so that it is functional, but it is in need of new rock bedding and a liner made specifically as originally designed. By implementing these renovations, the District will be improving course playability and enhancing customer experience.

Replacing the Funbrellas with a larger shade structure will address spray ground patrons' request for more shade that multiple families can utilize, and address the deteriorated Funbrella shade fabric. This proposed project will be funded utilizing Recreation Fund reserves (\$82,000).

**Wagner Community Center HVAC Upgrades and Improvements (\$60,000):** To improve the customer experience and maintain the facility, staff propose conducting an engineering assessment (\$5,000) to replace the HVAC equipment for the guest lounge and Sunbeams & Rainbows classroom, and after engineering is completed, install units (\$55,000). 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 (\$60,000).

**Wilder Park Conservatory Boiler Replacement (\$22,000):** The 2020 capital budget includes funds to replace the Wilder Park Conservatory boiler, which is beyond its useful life. The original boiler was part of the Conservatory renovation in 2014 and is currently out-of-service. While two (2) other boilers maintain appropriate temperatures during normal winter conditions, these boilers require supplemental emergency heat during extremely cold conditions. In the past five years, the boiler has undergone numerous repairs. Since the estimated repair cost is \$14,600 in 2020 (approximately 70% of the cost of replacement), staff recommend replacing the boiler utilizing funding from General Fund reserves (\$22,000).

**Butterfield Park Recreation Building Boiler Replacement (\$16,000):** The 2020 capital budget includes funds to replace the Butterfield Park Recreation Building boiler, which is at the end of its useful life at 18 years old. The new boiler will reduce operating costs and future fuel costs due to increased efficiency. This building is currently used for maintenance work space, storage and Sunbeams & Rainbows Preschool. If funding is secured to build a new Wagner Community Center with plans to move the preschool to the new facility, this building is a potential site for Gateway special recreation programs. This proposed project will be funded utilizing Recreation Fund reserves (\$16,000).

**Depot Floor Replacement (\$10,500):** In the 2020 capital budget, staff recommend replacing the Depot flooring which has deteriorated and at the end of its useful life. The floor will be replaced with a low maintenance high traffic floor. The Depot is used for Safety Town classes in the summer and birthday parties and field trips in the spring and fall. This proposed project will be funded utilizing Recreation Fund reserves (\$10,500).

**Smalley Pool Pumps and Interior & Exterior Lights Energy Retrofit Engineering (\$5,000):** In 2020, staff recommend hiring an engineer to conduct an assessment for replacing Smalley Pool interior, exterior and underwater pool lights with new LED energy efficient fixtures and adding Variable Frequency Drives (VFD) (which control the pump speed based on demand) to the pool pumps. The existing pool pumps and lights are not energy efficient and making these improvements will reduce energy consumption and decrease light pollution and spillage to the surrounding neighborhood by directing lighting to where it is needed. In addition, LED lights require less maintenance and have a longer usable life, requiring less materials and labor. This assessment will provide staff with cost estimates as well as professional specifications for the future retrofitting project. This project will be funded utilizing Recreation Fund reserves (\$5,000).

## **Vehicles and Equipment Replacement (\$265,900)**

Best practice in fleet and equipment management is to replace vehicles and equipment as they near the end of their useful lives. 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 overall maintenance operations, which improves productivity and outcomes in the field. In this section, staff describe recommended vehicle and equipment replacement and upgrades for 2020.

**Parks and Facilities Grounds Equipment Replacement (\$144,500):** Since mowers, loaders, and tractors are essential for day-to-day maintenance operations, staff annually recommend budgeting for the



replacement of this equipment as it reaches the end of its useful life. In 2020, staff recommends replacing the sixteen (16) year old 16 foot wide area mower (\$90,000), sixteen (16) year old snow thrower (\$30,000), and six (6) year old 61 inch stander mower (\$9,500). All of the existing equipment being replaced has deteriorated and at the end of their useful life. The ability to cycle this equipment for newer and more technologically-advanced equipment and machinery reduces maintenance costs related to breakdowns and allows for greater efficiencies in the overall maintenance operations, including more fuel efficient vehicles. As a result, the newer equipment will improve staff productivity and outcomes in the field.

Staff also recommend the additional purchase of a 500 gallon trailer-mounted pressure washer (\$15,000). The addition of this new unit in the fleet will be used to clean pool decks, shelters, restrooms, and other outdoor amenities.

These equipment purchases will be funded utilizing Capital Fund reserves (\$144,500). Depending on the demand for used equipment and their condition, staff anticipate an approximate \$6,000 return on the equipment for trade-in and auctions.

**Rolling Vehicle Stock Replacement (\$103,000):** Plowing, towing, and hauling takes a toll on fleet vehicles and as they reach the end of their useful life, a 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 (e.g., fuel-efficient, new safety features), reducing the costs of extensive repairs associated with older heavily-used vehicles (e.g., monetary, work time loss), 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 2020, staff recommend purchasing three vehicles: a Ford F250 Crew Cab pick-up (\$38,000), a Ford Explorer SUV (\$35,000) and a Ford F150 Extended Cab pick-up (\$30,000). The current vehicles are sixteen (16), nine (9), and seven (7) years old, respectively, and on the road daily. The Ford Explorer and F150 will be used by Park Ambassador staff and the Ford F250 will be utilized by the horticulture crew.

This purchase will be funded utilizing Capital Fund reserves (\$103,000). Revenue from trade-ins and auctions offset the impact of vehicle replacement costs. Depending on the demand for used vehicles and their condition, staff project an estimated potential return of \$7,000 from the trade-in/auction of the vehicles listed above.

**Fleet Propane Conversions (\$18,400):** In 2020, staff propose converting two (2) of the most heavily used vehicles from gasoline fuel to propane for a cost of \$9,200 per vehicle (a Ford F150 Extended Cab and a Ford Explorer SUV). 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. In addition, 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 Capital Fund reserves (\$9,200) and an Illinois Environmental Protection Agency (IEPA) grant (\$9,200).

## Enterprise Facility Projects (\$272,500)

To continue to meet enterprise facility financial goals and provide a quality customer experience, the 2020 proposed capital budget includes the following projects:

**Courts Plus Roof Improvements (\$102,500):** The existing rubber membrane roofs at Courts Plus are between twenty (20) and thirty (30) years old and have reached the end of their useful life. Staff propose replacing the Courts Plus roof in phases starting with the rubber membrane layer of the roof between the

tennis court pods in 2020. This project will reduce maintenance expenses due to repetitive service calls for roof repairs and eliminate the temporary placement of buckets and overhead water traps above the ceiling due to leaks. Future project phases include replacement of fitness floor rubber membrane in 2021, café in 2021, Kids Plus in 2022, multipurpose rooms in 2024, and the tennis court metal roof in 2025. The project phasing is based on the physical condition of roof sections in order of the most critical needs to address. This project will be funded utilizing Enterprise Services Fund reserves (\$102,500).

**Courts Plus Pool Filter Replacement and Sauna Improvements (\$68,500):** In 2020, staff propose replacing the Courts Plus pool filter tank (\$45,000), which is beyond its useful life at over thirty (30) years old and welded shut. A new pool filter will prevent impending equipment failure and accessible for maintenance and repairs, thereby providing uninterrupted pool service to members. Staff also propose replacing all of the interior cedar wood on the sauna walls and benches (\$23,500) since it has reached the end of its useful life. These improvements will ensure a continued positive experience for Courts Plus members and increase the efficiency of operations and service delivery. This project will be funded utilizing Enterprise Services Fund reserves (\$68,500).

**Wilder Mansion Fountain Replacement and Equipment Renovation (\$48,500):** In 2020, staff propose replacing the Wilder Mansion garden fountain (\$23,500), repairing its soffit and fascia (\$15,000), and renovating its mechanical equipment vault (\$10,000). The entire system is just over ten (10) years old and the limestone is cracking and breaking. These improvements will restore the entire system to an adequate operating condition so it does not cease to function properly, increase its operational efficiency, and continue the enjoyment of this amenity for rentals and park users. This project will be funded utilizing Museum Fund reserves (\$48,500).

**Courts Plus Multipurpose Room Flooring Replacement (\$21,500):** In the 2020 capital budget, staff propose replacing the poured-rubber flooring in the Courts Plus multipurpose room with athletic/sports flooring. To compete with newer fitness facilities, the new flooring ensures a continued modern, updated appearance for Courts Plus members in the most utilized fitness program space. This project will be funded utilizing Enterprise Services Fund reserves (\$21,500).

**Courts Plus Towel Stations (\$12,500):** In 2020, staff propose the addition of personal towel stations for members to use in fitness areas as industry trends have shown that towels are a desired amenity by fitness members. With the increase of local competition, offering expanded services is important to maintain the membership base, and this new amenity will provide members the convenience of not having to bring a workout towel. This project will be funded with Enterprise Services Fund reserves (\$12,500).

**Wilder Mansion Wood Floor Replacement (2<sup>nd</sup> Floor) (\$11,500):** To maintain the heavily used wood floor at Wilder Mansion so that the facility continues to be a desirable high-quality event rental space, staff propose replacing the existing hardwood flooring on the second floor. This is the last area of original wood flooring in the facility, and it has reached the end of its useful life. These improvements will preserve the facility's historical operating condition, maintain previous capital investments, and ensure a continued positive experience for facility rentals and other users. This project will be funded utilizing Museum Fund reserves (\$5,750) and a donation from the People for Elmhurst Parks (PEP) Foundation (\$5,750).

**Courts Plus East Landscaping Bed Repair (\$7,500):** In 2020, staff propose repairing the landscape bed adjacent to and east of the multipurpose room. The landscaping wall is falling over and, as a result, leans against the ADA hand-railing near the multipurpose room emergency exit door. These improvements will upgrade the aesthetics of this area, which is visible from the front of the building and parking lot, and restore it to a functional condition. This project will be funded utilizing Enterprise Services Fund reserves (\$7,500).

## Enterprise Equipment Replacement (\$139,957)

**Courts Plus Fitness Equipment Replacement (\$99,957):** 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 occur and to remain competitive with other fitness providers by providing the latest in fitness technologies and amenities. In the 2020 capital budget, staff propose funding the replacement of the Functional Fitness Line (purchased in 2007), and Fitness Floor Strength Line (purchased in 2011) athletic training (\$78,000), two (2) Nu Step X-Rides (\$8,600), and three (3) rowers (\$5,400) along with expanding the connectivity of internet capable cardio equipment (\$7,957).

The project replaces equipment that has reached the end of its useful life, reduces future maintenance costs, and generates revenue from the resale of equipment. Revenue from the resale value of equipment impacts replacement costs; therefore, depending on the demand for used equipment and their condition, staff project an estimated potential return of \$8,000 from reselling equipment in 2020. Staff also estimate 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. This project will be funded utilizing Enterprise Services Fund reserves (\$99,957).

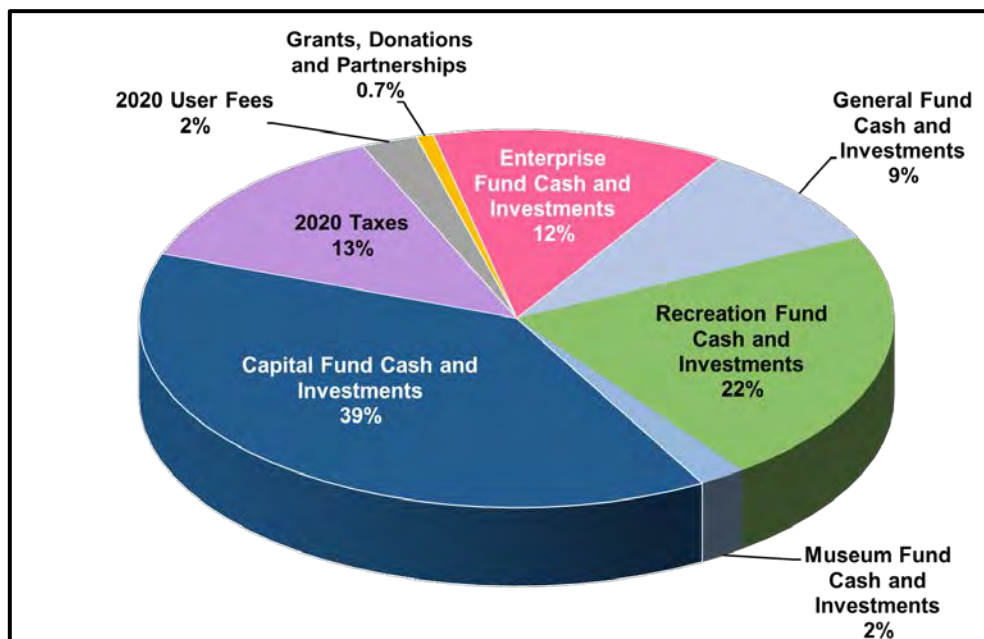
**Sugar Creek Golf Course Maintenance Equipment Replacement (\$40,000):** Staff recommend continuing the Sugar Creek Golf Course equipment replacement plan by purchasing a bank/rough mower to replace a 17 year-old mower significantly beyond its useful life. This purchase will only be executed if it is financially feasible based on healthy Sugar Creek Golf Course Fund operating income levels after the third quarter of 2020 (\$40,000).

### Contingency (\$75,000)

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

## 2020 Capital Plan Funding

*Percent of Proposed 2020 Capital Funding by Source*



# 2020 BUDGET: CAPITAL IMPROVEMENT PLAN



Proposed funding sources for the 2020 projects and contingency funding totaling **\$2,675,249** and include the following:

## ***Tax Revenue (\$344,393)***

- Special Recreation Association Fund 2020 tax revenue **(\$200,000)** to complete accessibility improvements for the Eldridge Park East Play Area Redevelopment and Additional Signage project.
- Paving and Lighting Fund 2020 tax revenue **(\$144,393)** to address the Wilder Park Parking Lot Improvements and Plunkett Park/Courts Plus Parking Lot Engineering (\$75,000), Sealcoating Projects (\$48,200) and a portion of the Eldridge Park East Play Area Redevelopment and Additional Signage (\$21,193).

## ***Cash and Investments (\$2,245,906)***

- General Fund cash and investments transferred to the Capital Improvement Fund **(\$240,500)** for Vision 2020 Projects Professional Services (\$100,000), Plunkett and Crestview Parks Baseball Field Renovations (\$77,500), Wilder Park Conservatory Boiler Replacement (\$22,000), Berens Park New Lacrosse Hitting Wall (\$21,000), and Wilder Park Wedding Bowl Hedgerow Replacement (\$20,000).
- Recreation Fund cash and investments transferred to the Capital Improvement Fund **(\$592,307)** for Smalley Pool Sand Pit Redevelopment, Water Slide Repair, and Funbrella Replacement (\$160,000), The Hub Miniature Golf Course Renovation and Spray Ground Funbrella Replacement (\$82,000), Wagner Community Center HVAC Upgrades and Improvements (\$60,000), Butterfield Park Recreation Building Boiler Replacement (\$16,000), Depot Floor Replacement (\$10,500), Smalley Pool Pumps and Interior and Exterior Lights Energy Retrofit Engineering (\$5,000), and for a portion of Eldridge Park East Play Area Redevelopment and Additional Signage (\$258,807).
- Museum Fund cash and investments **(\$54,250)** for the Wilder Mansion Fountain Replacement and Equipment Renovation (\$48,500) and a portion of the Wilder Mansion Wood Floor Replacement (2<sup>nd</sup> Floor) (\$5,750).
- Enterprise Services Fund cash and investments **(\$312,457)** for Courts Plus capital projects, including: Roof Improvements (\$102,500), Fitness Equipment Replacement (\$99,957), Pool Filter Replacement and Sauna Improvements (\$68,500), Multipurpose Room Flooring Replacement (\$21,500), Towel Stations (\$12,500), and East Landscaping Bed Repair (\$7,500).
- Capital Improvement Fund cash and investments **(\$1,046,392)** for the Maintenance Facility Roof, Gutters and Downspouts Replacements (\$398,750), Park Drainage Improvements (\$315,942), Parks and Facilities Grounds Equipment Replacement (\$144,500), Rolling Vehicle Stock Replacement (\$103,000), a portion of Fleet Propane Conversions (\$9,200) and Contingency funds (\$75,000).

## ***Income (Earned in that Fiscal Year) (\$65,000)***

- 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 New Batting Cages.
- Sugar Creek Golf Course Fund income **(\$40,000)** for the Sugar Creek Golf Course Maintenance Equipment Replacement.

## **Grants/Donations (\$19,950)**

- Illinois Environmental Protection Agency (IEPA) grant **(\$9,200)** to partially fund the Fleet Propane Conversions.
- People for Elmhurst Parks (PEP) donation **(\$5,750)** in the Museum Fund to partially fund the Wilder Mansion Wood Floor Replacement (2<sup>nd</sup> Floor).
- Elmhurst Youth Baseball donation **(\$5,000)** in the Capital Improvement Fund to partially fund the Berens Park New Batting Cages.

## **Impact of Projects on the Operating Budget**

During the capital planning process, staff develop estimates for the financial impact of proposed projects on the operating budget during the three (3) 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. For example, park projects may lead to a slight increase in maintenance and utilities expenses such as developing a second garden plot location (proposed for future years), which will result in an annual budget impact of \$780 in increased expenses to cover water usage and labor costs for pre/post season tilling and landscape waste removal. Similarly, the new Plunkett Park athletic field irrigation system proposed in future years of the Capital Plan will 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 project an approximate annual impact of \$350 in savings 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, the new facility spaces proposed for the large scale Vision 2020 Plan projects will have a significant impact on future operating budgets, including constructing a proposed 161,500 square foot indoor sports facility with six gymnasiums, two full-sized indoor turf fields, an elevated walking/jogging track, locker rooms, and multipurpose rooms (in 2021-23, if funding is secured). In the first full-year of operation, this project would generate projected revenue of \$2,212,054 and expenses of \$2,432,800 (including personnel expenses, services, supplies, and utilities). The projected net impact is \$220,746 of increased expenses in the first year and \$90,184 during the third year when operations should stabilize.

Similarly, another Vision 2020 project, constructing a 10,000 square foot north side maintenance facility to meet the higher standard of maintenance desired by the community and provide improved efficiencies, will have an impact on future operational budgets. For example, this project would increase annual utility costs by approximately \$14,500 and maintenance costs by \$12,000 offset with a reduction in road travel, resulting in less fuel use and wear-and-tear on vehicles since the District's current maintenance facility is located in the south side of Elmhurst.

**Equipment and Vehicle 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 purchase 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 project a potential annual average trade-in value of \$10,333 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 grounds equipment and its condition, staff expect approximately a \$6,000 return on the equipment being replaced in 2020 (see pages 157-158). The District may also realize similar savings when replacing vehicles, including trade-in/auction value (\$7,000 for the proposed retirement of vehicles in 2020) (see page 157).

**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 2021 will reduce service calls and material and energy costs, resulting in a projected annual savings of \$2,500 in the first year, \$2,000 in the second year after installation, and \$1,500 in the third year. Specifically, these savings are due to a reduction in fuel consumption from installing a green high efficiency boiler and repair expenses due to newer equipment. Similarly, the proposed future replacement of HVAC systems at Courts Plus and the Wagner Community Center may also reduce operating expenses based on the availability of higher efficiency systems with newer technology.

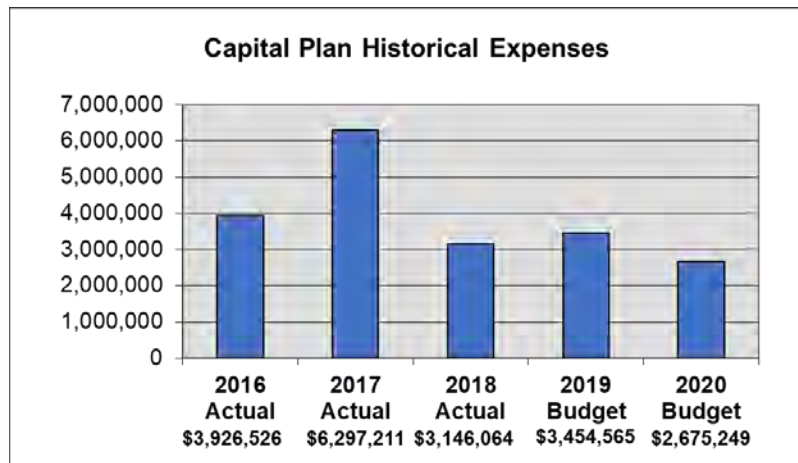
Building improvements lead to cost savings due to energy efficiencies; for example, the District could realize a 60-70% reduction in energy usage as well as an approximately 90% reduction in energy usage for the proposed Smalley Pool facility upgrades. The proposed project calls for replacing the interior and exterior lighting with new LED energy efficient fixtures and adding variable frequency drives (VFD) to control the pump speed based on demand. New pool pumps are proposed for 2021-2022.

**Revenue Generating Improvements:** Completed projects often result in an impact to revenues by offsetting an increase in operating expenses. For example, renovations that create new and more desirable amenities such as the proposed 2020 renovation of the Smalley Pool sand pit into a rental area with seating and shade may lead to new sources of revenue (e.g., birthday party rentals). Since rentals will occur during regular pool hours, no additional operating costs are projected.

Another example of how facility improvements can lead to an increase in revenue is the new facility spaces proposed for the large scale Vision 2020 Plan projects (if funding is secured). These new and upgraded facilities will allow for expanded programming options, resulting in increased revenue such as consolidating preschool at Wagner Community Center (WCC) into a DCFS licensed space. Overall, in the first year of operation, the new WCC facility is projected to generate \$2,367,543 in revenue and \$2,131,907 in expenses (including personnel expenses, maintenance, contract services, supplies, and utilities). The projected net impact is \$235,636 in increased revenue in the first year which can subsidize additional expenses at the proposed new Adult Center and Eldridge Recreation Building.

## Five-year Comparison of Capital Expenses

The chart below illustrates Capital Plan project expenditures from 2016 to 2018 and budgeted expenditures for 2019 and 2020.



As compared to the 2019 Budget, capital project expenses are decreasing by 22.6% (\$779,316) in the proposed 2020 Budget to maintain healthy reserve levels for future capital project spending. When comparing 2018 actual to 2019 budgeted capital expenses, 2019 budgeted capital expenses increased by 9.8% (\$308,501) due mainly to the completion of the Salt Creek Greenway Trail project. When comparing 2017 to 2018 actual capital project expenses, 2018 capital spending decreased significantly by 50% (\$3,151,147) primarily due to the one-time property purchases in 2017 of 135 Palmer Drive, Old York Road, and 207 N. Hampshire Drive.

## 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.

Staff annually review 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. For example, large-scale Vision 2020 facility projects are not included in the proposed 2020 capital budget due to the inability to fund these projects with current resources (e.g., new Indoor Sports Facility, Wagner Community Center, and Adult Center). If funding is secured, staff will submit to the Board an amended budget for approval to move forward with these projects.

***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. For example, the proposed 2020 capital budget includes transition plan recommendations for the Eldridge Park playground play area and pathways project. Staff track projects when completed and make updates to the Plan as necessary to ensure it remains relevant. The Board comprehensively reviewed the 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.

## **2020-29 Long-range Capital Plan Summary**

A copy of the *2020-29 Long-range Capital Plan Summary* is provided on the following pages. For projects in the 2020 Capital Budget, project titles reflect work to be performed in 2020 and may not reflect work proposed for future years of the Plan (2021-29). Also, 2020 Capital Budget and future-year park and facility asset management projects are presented separately from future new and major redevelopment projects on pages 168-169 (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 on page 170, including Vision 2020 large-scale facility projects). The overall summary of Capital Improvement Plan Revenues and Expenses (on page 167) reflect park and facility asset management projects only.

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).



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**Elmhurst Park District  
2020-2029 Capital Plan Summary**

**Summary of Proposed 2020 Capital Improvement Plan (Revenues-Expenses) Asset Management Only**

	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25-29</u>	<u>Total ('20-'29)</u>
<b>Total Revenues</b>	2,675,249	427,585	451,081	795,430	828,958	6,554,992	11,733,295
<b>Total Expenses</b>	2,675,249	4,716,649	5,132,424	2,172,218	986,850	6,524,472	22,207,862
<b>Difference</b>	-	<b>(4,289,064)</b>	<b>(4,681,342)</b>	<b>(1,376,788)</b>	<b>(157,892)</b>	<b>30,520</b>	<b>(10,474,567)</b>

**Summary of Approved 2019 and Proposed 2020-29 Capital Project Revenue**

	<u>FY 19</u>	<u>FY 20</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25-29</u>	<u>Total ('20-'29)</u>
<b><u>Debt Proceeds</u></b>								
Annual Rollover G.O. Bond in Capital Improvement Fund	0	0	80,304	100,855	442,199	472,662	4,757,884	5,853,904
<b><u>Property Taxes</u></b>								
Current Year Special Recreation Association Fund Tax Levy (2020 Eldridge Park East Play Area Redevelopment & Additional Signage)	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 (Various 2020 Projects)	141,700	144,393	147,281	150,226	153,231	156,296	797,108	1,548,535
<b><u>Cash and Investments (Budgeted and Accrued in Previous Years)</u></b>								
Capital Improvement Fund Cash and Investments (Various 2020 Capital Projects)	159,300	1,046,392	0	0	0	0	0	1,046,392
Recreation Fund Cash and Investments transfer to Capital Improvement Fund (Various 2020 Capital Projects)	1,079,000	592,307	0	0	0	0	0	592,307
Enterprise Services Fund Cash and Investments (Various 2020 Capital Projects)	198,965	312,457	0	0	0	0	0	312,457
General Fund Cash and Investments transfer to Capital Improvement Fund (Various 2020 Capital Projects)	696,200	240,500	0	0	0	0	0	240,500
Museum Fund Cash and Investments (2020 Wilder Mansion Fountain Replacement and Equipment Renovation, and Wood Floor Replacement (2nd Floor))	39,250	54,250	0	0	0	0	0	54,250
Special Recreation Association Fund Cash and Investments (2019 Portion of Berens Path, Berens East Lot Replacement, and Pioneer Park Upgrades)	42,500	0	0	0	0	0	0	0
Capital Improvement Fund Cash and Investments - Resulting from 2017A G.O. Bond Issuance in 2017 (Various 2019 Capital Projects)	300,000	0	0	0	0	0	0	0
General Fund Cash and Investments transfer to Paving and Lighting Fund (2019 Seal Coating Projects and Portion of Berens Paths)	39,200	0	0	0	0	0	0	0
<b><u>Income (Earned in the Year the Project is Budgeted)</u></b>								
Sugar Creek Golf Course Fund Operating Income (2020 Sugar Creek Golf Course Maintenance Equipment Replacement)	45,000	40,000	0	0	0	0	0	40,000
General Fund Transfer of AFAC Member User Fee Revenue to Capital Fund (2020 Berens Park New Batting Cages)	25,000	25,000	0	0	0	0	0	25,000
Enterprise Services Fund Operating Income (2019 Courts Plus Tennis Area Improvements)	26,500	0	0	0	0	0	0	0
<b><u>Grants/Donations</u></b>								
IEPA Grant (2020 Fleet Propane Conversions)	0	9,200	0	0	0	0	0	9,200
PEP Donation (2020 Wilder Mansion Wood Floor Replacement (2nd Floor))	0	5,750	0	0	0	0	0	5,750
Elmhurst Youth Baseball Donation (2020 Berens Park New Batting Cages)	0	5,000	0	0	0	0	0	5,000
ITEP Grant (2019 Salt Creek Greenway Trail Connector)	363,200	0	0	0	0	0	0	0
Safety Town Donations in Capital Improvement Fund (2019 Safety Town Renovations)	16,500	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>3,372,315</b>	<b>2,675,249</b>	<b>427,585</b>	<b>451,081</b>	<b>795,430</b>	<b>828,958</b>	<b>6,554,992</b>	<b>11,733,295</b>

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

<b>Project Name/Description<sup>1</sup></b>	<b>Category</b>	<b>Dept.</b>	<b>Type</b>	<b>Criteria Rank</b>	<b>Priority Level<sup>2</sup></b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25-29</b>	<b>Total</b>
Eldridge Park East Play Area Redevelopment and Additional Signage	Play Areas	FAC	Upgrade	3.00	B	480,000	150,000	185,000	0	0	400,000	1,215,000
Maintenance Facility Roof, Gutters and Downspouts Replacements	Building Exterior	FAC	Asset Management	4.00	A	398,750	0	42,500	150,000	0	0	591,250
Park Drainage Improvements	Park Redevelopment	PRK	Upgrade	4.00	A	315,942	0	0	0	0	0	315,942
Smalley Pool Sand Pit Redevelopment, Water Slide Repair, and Funbrella Replacement	Park Amenities	FAC	Upgrade	2.67	B	160,000	20,000	0	0	0	0	180,000
Parks and Facilities Grounds Equipment Replacement	Grounds Equipment	PRK	Asset Management	2.00	C	144,500	33,500	32,000	99,000	29,500	150,000	488,500
Rolling Vehicle Stock Replacement	Vehicles	PRK	Asset Management	2.00	C	103,000	136,000	144,000	115,000	148,000	500,000	1,146,000
Courts Plus Roof Improvements	Building Exterior	ENT	Asset Management	2.60	B	102,500	410,000	41,250	17,500	85,000	420,000	1,076,250
Vision 2020 Projects Professional Services	Professional Services	ADMIN	Planning	2.67	B	100,000	0	0	0	0	0	100,000
Courts Plus Fitness Equipment Replacement	Fitness Equipment	ENT	Asset Management	2.00	C	99,957	183,037	140,400	140,000	0	688,922	1,252,316
Hub Miniature Golf Course Renovation and Spray Ground Funbrella Replacement	Park Amenities	FAC	Asset Management	2.33	C	82,000	25,000	0	0	0	0	107,000
Plunkett and Crestview Parks Baseball Field Renovations	Athletic Fields	PRK	Asset Management	2.50	B	77,500	148,000	46,500	31,000	45,500	100,000	448,500
Wilder Park Parking Lot Improvements and Plunkett Park/Courts Plus Parking Lot Engineering	Parking Lots	FAC	Asset Management	3.00	B	75,000	347,000	180,000	55,000	0	0	657,000
Courts Plus Pool Filter Replacement and Sauna Improvements	Mechanical Systems	ENT	Asset Management	3.00	B	68,500	72,000	45,000	69,000	27,000	0	281,500
Wagner Community Center HVAC Upgrades and Improvements	Mechanical Systems	FAC	Asset Management	3.00	B	60,000	125,000	344,400	0	0	175,000	704,400
Wilder Mansion Fountain Replacement and Equipment Renovation	Park Amenities	ENT	Asset Management	2.67	B	48,500	17,000	35,000	0	0	0	100,500
Sealcoating Projects	Parking Lots/Trails and Paths	FAC	Asset Management	3.00	B	48,200	35,000	0	0	0	0	83,200
Sugar Creek Golf Course Maintenance Equipment Replacement	Grounds Equipment	SC	Asset Management	3.00	B	40,000	45,000	45,000	35,000	45,000	200,000	410,000
Berens Park New Batting Cages	Park Amenities	PRK	Upgrade	2.00	C	30,000	0	0	0	0	0	30,000
Wilder Park Conservatory Boiler Replacement	Mechanical Systems	FAC	Asset Management	3.00	B	22,000	0	0	0	0	0	22,000
Courts Plus Multipurpose Room Flooring Replacement	Building Interior	ENT	Asset Management	2.67	B	21,500	147,500	54,000	75,000	167,500	59,000	524,500
Berens Park New Lacrosse Hitting Wall	Park Amenities	PRK	Upgrade	3.00	B	21,000	0	0	0	0	0	21,000
Wilder Park Wedding Bowl Hedgerow Replacement	Landscaping Improvements	PRK	Asset Management	3.00	B	20,000	0	0	0	0	0	20,000
Fleet Propane Conversions	Vehicles	PRK	Upgrade	2.33	C	18,400	18,400	9,200	18,400	18,400	18,400	101,200
Butterfield Park Recreation Building Boiler Replacement	Mechanical Systems	FAC	Asset Management	2.67	B	16,000	51,500	0	0	0	0	67,500
Courts Plus Towel Stations	Building Interior	ENT	Upgrade	2.40	C	12,500	58,500	0	0	0	0	71,000
Wilder Mansion Wood Floor Replacement (2nd Floor)	Building Interior	ENT	Asset Management	2.60	B	11,500	19,500	42,500	25,000	0	0	98,500
Depot Floor Replacement	Building Interior	FAC	Asset Management	2.25	C	10,500	0	0	0	0	0	10,500
Courts Plus East Landscaping Bed Repair	Building Site	ENT	Asset Management	2.67	B	7,500	19,500	45,000	0	0	0	72,000
Smalley Pool Pumps and Interior & Exterior Lights Energy Retrofit Engineering	Professional Services	FAC	Upgrade	2.33	C	5,000	29,996	13,739	0	0	0	48,735
Berens Park Redevelopment	Park Redevelopment	FAC	Asset Management	2.67	B	0	477,000	0	500,000	0	0	977,000
Ben Allison Park Redevelopment	Play Areas	FAC	Upgrade	2.75	B	0	395,500	0	0	0	0	395,500
Basketball/Tennis Court Resurfacing	Athletic Courts	FAC	Asset Management	2.50	B	0	240,000	280,000	40,000	0	0	560,000
Trails and Paths Paving	Trails and Paths	FAC	Asset Management	2.75	B	0	225,000	275,000	28,566	0	12,000	540,566
Sugar Creek Restoration Project	Landscaping Improvements	SC	Upgrade	2.83	B	0	210,000	1,190,000	0	0	0	1,400,000
Backstop Replacement	Athletic Fields	FAC	Asset Management	2.50	B	0	205,000	370,000	93,000	0	505,000	1,173,000

<sup>1</sup>Project titles in the 2020 Capital Budget reflect work proposed for 2020 and may not reflect work proposed for 2021-29.

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

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

<b>Project Name/Description<sup>1</sup></b>	<b>Category</b>	<b>Dept.</b>	<b>Type</b>	<b>Criteria Rank</b>	<b>Priority Level<sup>2</sup></b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25-29</b>	<b>Total</b>
Van Voorst Park Redevelopment	Park Amenities	FAC	Asset Management	2.67	B	0	125,000	0	0	0	0	125,000
Kiwanis Park Redevelopment	Park Amenities	FAC	Asset Management	2.67	B	0	95,000	0	0	0	0	95,000
SAN (Storage Area Network) and Hosts	Information Technology	IT	Upgrade	2.75	B	0	91,700	0	0	0	0	91,700
Courts Plus HVAC Replacement	Mechanical Systems	ENT	Asset Management	2.67	B	0	67,000	62,500	92,500	26,750	610,500	859,250
Courts Plus Radiant Heat Boiler Replacement	Mechanical Systems	ENT	Asset Management	2.80	B	0	64,500	0	0	0	0	64,500
Crestview Park Redevelopment	Park Redevelopment	FAC	Upgrade	2.75	B	0	55,000	0	0	0	425,000	480,000
Berens Park Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.33	C	0	54,250	137,568	166,500	170,200	133,200	661,718
Courts Plus Tennis Area Improvements	Building Interior	ENT	Asset Management	2.67	B	0	46,500	27,500	25,000	149,000	15,000	263,000
Sugar Creek Golf Course Fuel Tank Replacement	Mechanical Systems	SC	Asset Management	3.00	B	0	30,000	0	0	0	0	30,000
East End Park and Pool Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.33	C	0	29,600	28,910	7,520	0	0	66,030
East End Pool Asset Management	Outdoor Pools	FAC	Asset Management	3.00	B	0	25,000	96,500	35,000	0	0	156,500
Sugar Creek Golf Course Clubhouse/Banquet Room Asset Management	Building Interior/Mechanical Systems	SC	Asset Management	2.50	B	0	25,000	0	0	0	0	25,000
Berens Park Bathroom Floors	Building Interior	FAC	Asset Management	2.00	C	0	18,000	0	0	0	0	18,000
Sugar Creek Golf Course Well Maintenance	Mechanical Systems	SC	Asset Management	3.00	B	0	18,000	0	0	0	0	18,000
Wagner Community Center Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.67	B	0	15,866	0	22,232	0	0	38,098
Sugar Creek Golf Course Driving Range Asset Management	Equipment	SC	Asset Management	3.00	B	0	15,000	0	0	0	0	15,000
Butterfield Park and Recreation Building Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.67	B	0	14,800	7,689	0	0	0	22,489
Administrative Building Upgrades and Improvements	Building Interior/Exterior	FAC	Asset Management	2.00	C	0	7,500	199,500	0	0	0	207,000
Abbey Asset Management	Building Interior	FAC	Asset Management	2.40	C	0	0	338,215	0	0	0	338,215
East End Park Redevelopment	Outdoor Bathrooms/Trails and Paths	FAC	Upgrade	2.50	B	0	0	220,000	0	0	0	220,000
Jaycee Tot Lot Park Redevelopment	Play Areas	FAC	Upgrade	2.33	C	0	0	210,000	0	0	0	210,000
Crestview Park Recreation Building Asset Management	Building Site	FAC	Asset Management	3.00	B	0	0	85,000	0	0	0	85,000
Courts Plus Racquetball Court Improvements	Building Interior	ENT	Asset Management	2.00	C	0	0	48,000	92,000	0	0	140,000
Sugar Creek Golf Course Entrance Fencing	Building Site	SC	Asset Management	2.33	C	0	0	25,000	0	0	0	25,000
Blood Pressure Machine	Equipment/Machines	ENT	Asset Management	2.00	C	0	0	7,500	0	0	0	7,500
Plunkett Park Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.33	C	0	0	3,053	0	0	197,950	201,003
Courts Plus Sanitary Lift Station Improvements	Mechanical Systems	ENT	Asset Management	2.60	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
Marjorie Davis Park Redevelopment	Play Areas	FAC	Upgrade	2.00	C	0	0	0	0	0	375,000	375,000
Pioneer Park Upgrades	Play Areas	FAC	Upgrade	3.00	B	0	0	0	0	0	350,000	350,000
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	Mechanical Systems	ENT	Asset Management	2.00	C	0	0	0	0	0	135,000	135,000
Sugar Creek Irrigation Pump System Replacement	Mechanical Systems	SC	Asset Management	1.33	D	0	0	0	0	0	80,000	80,000
Wilder Mansion Emergency Power	Mechanical Systems	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
<b>Total Expenses</b>						<b>2,675,249</b>	<b>4,716,649</b>	<b>5,132,424</b>	<b>2,172,218</b>	<b>986,850</b>	<b>6,524,472</b>	<b>22,207,862</b>

<sup>1</sup>Project titles in the 2020 Capital Budget reflect work proposed for 2020 and may not reflect work proposed for 2021-29.

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

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

**Government Assets - Vision 2020 Projects**

<b>Project Name/Description<sup>1</sup></b>	<b>Category</b>	<b>Dept.</b>	<b>Type</b>	<b>Criteria Rank</b>	<b>Priority Level<sup>2</sup></b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25-29</b>	<b>Total</b>
New Indoor Sports Facility	New Construction	ADMIN/FAC	New/Major Development	3.00	B	19,715,000	22,403,749	23,584,998	5,896,253	0	0	71,600,000
New Wagner Community Center	New Construction	FAC	New/Major Development	3.00	B	1,625,000	9,750,000	8,125,000	0	0	0	19,500,000
Dog Park Development	New Construction	ADMIN/FAC	New/Major Development	3.00	B	1,548,000	172,000	0	0	0	0	1,720,000
135 Palmer Drive Demolition and Site Improvements	New Construction	FAC	New/Major Development	3.00	B	679,550	0	0	0	0	0	679,550
New Adult Center	New Construction	ADMIN/FAC	New/Major Development	3.00	B	550,000	4,235,000	1,815,000	0	0	0	6,600,000
Lizzadro Museum Demolition	New Construction	ADMIN/FAC	New/Major Development	2.75	B	281,635	0	1,000,000	0	0	0	1,281,635
Land Acquisition	Land Acquisition	ADMIN	New/Major Development	2.33	C	0	500,000	500,000	500,000	500,000	2,500,000	4,500,000
Wilder Building (225 Prospect Ave)	Building Interior	FAC	Upgrade	2.33	C	0	300,000	0	0	0	0	300,000
New Eldridge Park Recreation Building	New Construction	FAC	New/Major Development	3.00	B	0	230,000	1,150,000	920,000	0	0	2,300,000
North Side Maintenance Facility	New Construction	PRK	New/Major Development	2.33	C	0	0	3,500,000	0	0	0	3,500,000
Crestview Park Recreation Building Replacement	New Construction	FAC	New/Major Development	3.00	B	0	0	290,000	0	0	0	290,000
Wilder Park Recreation Building Replacement	New Construction	FAC	New/Major Development	3.00	B	0	0	270,000	0	0	0	270,000
<b>Total Expenses</b>						<b>24,399,185</b>	<b>37,590,749</b>	<b>40,234,998</b>	<b>7,316,253</b>	<b>500,000</b>	<b>2,500,000</b>	<b>112,541,185</b>

**Government Assets - Other**

<b>Project Name/Description<sup>1</sup></b>	<b>Category</b>	<b>Dept.</b>	<b>Type</b>	<b>Criteria Rank</b>	<b>Priority Level<sup>2</sup></b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25-29</b>	<b>Total</b>
Outdoor Fitness Court	Athletic Courts	FAC	Upgrade	3.00	B	0	230,000	0	0	0	0	230,000
Smalley Pool Bathhouse Replacement	New Construction	FAC	New/Major Development	2.33	C	0	0	0	0	0	3,200,000	3,200,000
<b>Total Expenses</b>						<b>0</b>	<b>230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,200,000</b>	<b>3,430,000</b>

**Enterprise Assets**

<b>Project Name/Description<sup>1</sup></b>	<b>Category</b>	<b>Dept.</b>	<b>Type</b>	<b>Criteria Rank</b>	<b>Priority Level<sup>2</sup></b>	<b>FY 20</b>	<b>FY 21</b>	<b>FY 22</b>	<b>FY 23</b>	<b>FY 24</b>	<b>FY 25-29</b>	<b>Total</b>
Courts Plus Expansion	Buildings	ENT	Upgrade	2.25	C	0	0	0	3,998,000	0	0	3,998,000
Sugar Creek Golf Course Maintenance Facility Redevelopment	New Construction	SC	New/Major Development	2.83	B	0	0	0	0	0	890,000	890,000
Courts Plus Racquetball Courts Conversion	Building Interior	ENT	Upgrade	2.00	C	0	0	0	0	0	615,000	615,000
<b>Total Expenses</b>						<b>0</b>	<b>0</b>	<b>0</b>	<b>3,998,000</b>	<b>0</b>	<b>1,505,000</b>	<b>5,503,000</b>

<sup>1</sup>Project titles in the 2020 Capital Budget reflect work proposed for 2020 and may not reflect work proposed for 2021-29.

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

# 2020 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 analysis 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. In December 2019, the District plans to issue bonds in the amount of \$5,500,000 which will be used to finance the purchase of property located at 155 E. St. Charles Road. Estimates of the principal and interest due are included in the schedule of outstanding debt for the proposed budget.

The District's current and proposed debt portfolio for 2020 is illustrated in the chart below:

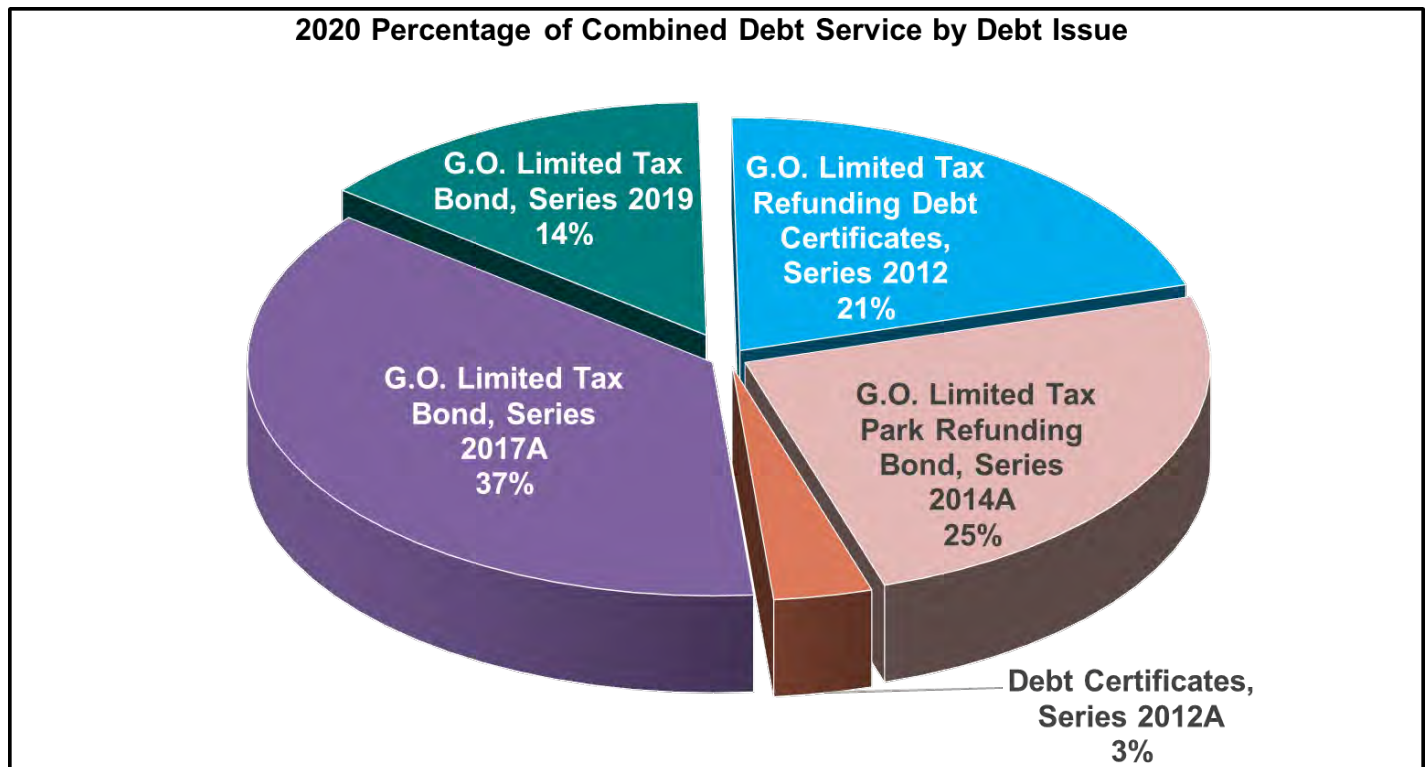
Outstanding Debt					
Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 12/31/2019	Amount of 2020 Principal Payment	Amount of 2020 Interest Payment	Amount of 2020 Total Debt Payment
<b>General Obligation Limited Tax Refunding Debt Certificates, Series 2012</b>					
Expansion of 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	1,185,000	288,750	22,275	414,700
		<u>62,888</u>	(WCC)	(WCC)	
		1,247,888	96,250	7,425	
			(SC)	(SC)	
<b>Debt Certificates, Series 2012A</b>					
Purchase of 375 W. First Street, Administrative Offices	Debt Service Tax Levy	715,000	55,000	13,585	68,585
		<u>105,105</u>			
		820,105			
<b>General Obligation Limited Tax Park Refunding Bond, Series 2014A</b>					
Redevelopment of East End Pool and Wilder Mansion and installation of two synthetic turf athletic fields at Berens Park	Debt Service Tax Levy	2,720,000	430,000	65,331	495,331
		<u>245,384</u>			
		2,965,384			
<b>General Obligation Limited Tax Bond, Series 2017A</b>					
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	3,200,000	620,000	123,031	743,031
		<u>1,369,713</u>			
		4,569,713			
<b>Proposed General Obligation Limited Tax Bond, Series 2019</b>					
Land Acquisition financing for property at 155 E. St. Charles Road	Debt Service Tax Levy and transfers from the General, Recreation, and Capital Improvement Funds	5,500,000	114,447	166,553	281,000
		<u>2,946,500</u>			
		8,446,500			

## 2020 Proposed Debt Service Revenue

The 2020 bond payments of \$2,002,647 detailed in the chart on the previous page (in the last column titled “Amount of 2020 Total Debt Payment”) are budgeted in the Debt Service Fund along with bank and finance charges of \$1,600 and legal fees of \$5,000. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,238,363 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 \$103,675 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;
- A transfer of \$75,000 from both the General Fund and from the Recreation Fund to the Debt Service Fund and to pay a portion of the 2017A G.O. Limited Tax Bond; and
- A transfer of \$281,000 from the cash and investments in the Recreation Fund to the Debt Service Fund and to pay the proposed 2019 G.O. Limited Tax Bond.

In addition, reserves in the Debt Service Fund totaling \$229,609 are also proposed to be used to pay the remaining portion of the payment due for the 2017A G.O. Limited Tax Bond. The Sugar Creek Golf Course Fund also 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.



# 2020 BUDGET: DEBT SERVICE OVERVIEW



## **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 the 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.

## **Debt Limit**

The legal debt limits as of September 30, 2019 for the District are 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$74.6 million in legal debt margin. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$14.9 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 percentage, including the proposed \$5.5 million bond issue, of legal debt limit is 18% of the total limit or \$13,320,000 (total remaining available limit is \$61,291,705) and for non-referendum General Obligation debt, the percentage of legal debt limit is 40% of the total limit or \$5,920,000 (total remaining available limit is \$9,002,341). 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.

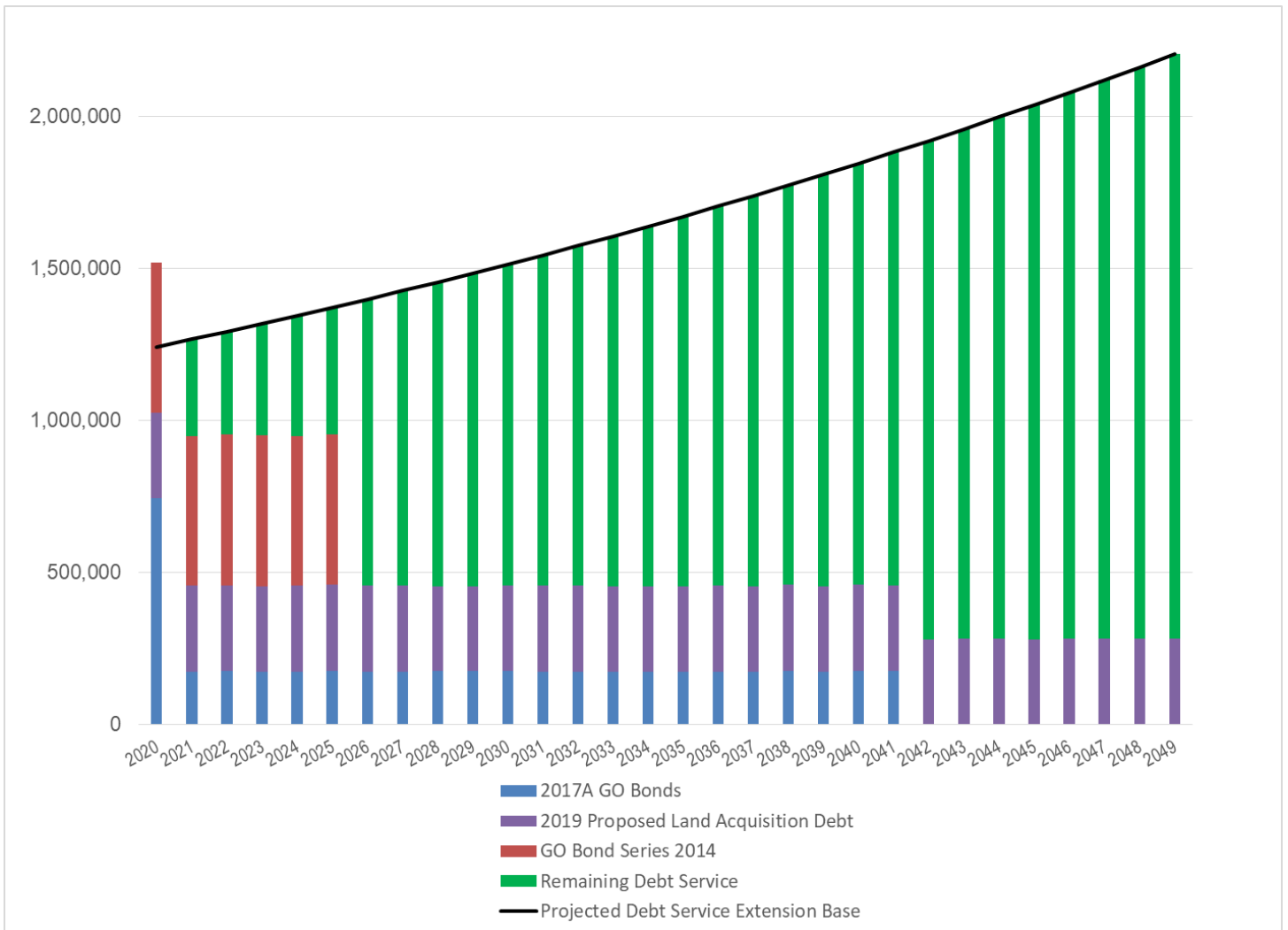
<b>Estimated Legal Debt Margin Calculations</b>			
<i>(as of December 31, 2019)</i>			
Tax Year 2018 EAV plus TIF EAV <i>(collectable calendar year 2019)</i>	2,595,189,739		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		14,922,341	
Statutory Debt Limit (2.875% of EAV)			74,611,705
<b>Less: Bonded Debt</b>			
Debt Certificates, Series 2012A (due 10/27/32)	715,000		715,000
General Obligation Limited Tax Refunding Debt Certificates Series 2012 (due 11/01/22)	1,185,000		1,185,000
Proposed General Obligation Limited Tax Park Bonds, Series 2019 (due 11/01/49)	5,500,000		5,500,000
General Obligation Limited Tax Park Refunding Bonds, Series 2014 (due 12/15/25)	2,720,000	2,720,000	2,720,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	<u>3,200,000</u>	<u>3,200,000</u>	<u>3,200,000</u>
Total Outstanding Debt:	13,320,000	5,920,000	13,320,000
Total Available Legal Debt Margins:		<u>9,002,341</u>	<u>61,291,705</u>
Percentage of Debt Limit Committed		40%	18%



# 2020 BUDGET: DEBT SERVICE OVERVIEW



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 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. The proposed 2019 bond issue is proposed to be paid over 30 years with the final payment occurring in 2049.



# 2020 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	2012 G.O. Ltd Tax Ref 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%		2017 G.O. Ltd Tax Bonds Issued \$4,310,000 Interest: 3.75% - 4.00%		2019 G.O. Ltd Tax Proposed Issue \$5,500,000 Est Interest: 2.87%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	385,000	29,700	55,000	13,585	430,000	65,331	620,000	123,031	114,447	166,553	1,604,447	398,200
2021	395,000	21,037	55,000	12,870	435,000	56,946	75,000	98,231	120,063	163,087	1,080,063	352,171
2022	405,000	12,150	55,000	12,100	450,000	47,594	80,000	95,231	120,699	159,451	1,110,699	326,526
2023			55,000	11,275	460,000	36,906	80,000	92,031	126,354	155,796	721,354	296,008
2024			55,000	10,395	465,000	25,406	85,000	88,831	130,980	151,970	735,980	276,602
2025			55,000	9,460	480,000	13,200	90,000	85,431	135,547	148,003	760,547	256,094
2026			55,000	8,470			90,000	81,831	140,051	143,899	285,051	234,200
2027			55,000	7,425			95,000	78,231	144,492	139,658	294,492	225,314
2028			55,000	6,325			100,000	74,431	143,868	135,282	298,868	216,038
2029			55,000	5,170			105,000	70,431	148,224	130,926	308,224	206,527
2030			55,000	3,960			110,000	66,231	152,513	126,437	317,513	196,628
2031			55,000	2,695			110,000	61,831	161,732	121,818	326,732	186,344
2032			55,000	1,375			115,000	57,431	165,829	116,921	335,829	175,727
2033							120,000	52,831	169,851	111,899	289,851	164,730
2034							125,000	48,031	173,794	106,756	298,794	154,787
2035							130,000	43,031	177,657	101,493	307,657	144,524
2036							135,000	37,831	186,437	96,113	321,437	133,944
2037							140,000	32,431	190,083	90,467	330,083	122,898
2038							150,000	26,831	198,639	84,711	348,639	111,542
2039							150,000	21,769	203,954	78,696	353,954	100,465
2040							160,000	16,706	209,280	72,520	369,280	89,226
2041							165,000	11,306	214,618	66,182	379,618	77,488
2042							170,000	5,738	219,967	59,683	389,967	65,420
2043									230,328	53,022	230,328	53,022
2044									235,703	46,047	235,703	46,047
2045									241,091	38,909	241,091	38,909
2046									249,191	31,609	249,191	31,609
2047									257,137	24,063	257,137	24,063
2048									264,924	16,276	264,924	16,276
2049									272,547	8,253	272,547	8,253
<b>Total</b>	<b>1,185,000</b>	<b>62,888</b>	<b>715,000</b>	<b>105,105</b>	<b>2,720,000</b>	<b>245,384</b>	<b>3,200,000</b>	<b>1,369,713</b>	<b>5,500,000</b>	<b>2,946,500</b>	<b>13,320,000</b>	<b>4,729,582</b>

# 2020 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	2012 G.O. Ltd Tax Refunding Debt Certificates Issued \$3,710,000 Interest: 2.00% - 3.00%	2012A 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%	2017 G.O. Limited Tax Bonds Issued \$4,310,000 Interest: 3.75% - 4.00%	2019 G.O. Ltd Tax Proposed Issue \$5,500,000 Est Interest: 2.87%	Totals
2020	414,700	68,585	495,331	743,031	281,000	2,002,647
2021	416,037	67,870	491,946	173,231	283,150	1,432,234
2022	417,150	67,100	497,594	175,231	280,150	1,437,225
2023		66,275	496,906	172,031	282,150	1,017,362
2024		65,395	490,406	173,831	282,950	1,012,582
2025		64,460	493,200	175,431	283,550	1,016,641
2026		63,470		171,831	283,950	519,251
2027		62,425		173,231	284,150	519,806
2028		61,325		174,431	279,150	514,906
2029		60,170		175,431	279,150	514,751
2030		58,960		176,231	278,950	514,141
2031		57,695		171,831	283,550	513,076
2032		56,375		172,431	282,750	511,556
2033				172,831	281,750	454,581
2034				173,031	280,550	453,581
2035				173,031	279,150	452,181
2036				172,831	282,550	455,381
2037				172,431	280,550	452,981
2038				176,831	283,350	460,181
2039				171,769	282,650	454,419
2040				176,706	281,800	458,506
2041				176,306	280,800	457,106
2042				175,738	279,650	455,387
2043					283,350	283,350
2044					281,750	281,750
2045					280,000	280,000
2046					280,800	280,800
2047					281,200	281,200
2048					281,200	281,200
2049					280,800	280,800
<b>Principal</b>	<b>1,185,000</b>	<b>715,000</b>	<b>2,720,000</b>	<b>715,000</b>	<b>5,500,000</b>	<b>13,320,000</b>
<b>Interest</b>	<b>62,888</b>	<b>105,105</b>	<b>245,384</b>	<b>105,105</b>	<b>2,946,500</b>	<b>4,729,582</b>
<b>Total</b>	<b>1,247,888</b>	<b>820,105</b>	<b>2,965,384</b>	<b>820,105</b>	<b>8,446,500</b>	<b>18,049,582</b>

# 2020 BUDGET: GLOSSARY



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.