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**E L M H U R S T P A R K D I S T R I C T**  
**B O A R D O F P A R K C O M M I S S I O N E R S**  
**M E M O R A N D U M**

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**DATE:** October 28, 2019

**TO:** Board of Park Commissioners

**FROM:** James W. Rogers, Executive Director  
Christi Jacobson, Director of Finance and Human Resources  
Laura Guttman, Division Manager Strategy and Planning

**RE: 2020 PROPOSED BUDGET: CAPITAL AND DEBT PRESENTATION**

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**ISSUE**

To allow for adequate time to review, present, and discuss the proposed 2020 capital budget and Long-range Capital Plan along with debt service, staff will provide an overview of both at the October 28, 2019 Board meeting in advance of the 2020 operational budget presentation at the November 11, 2019 meeting.

**DISCUSSION**

To provide transparency to the Board and community, staff comprehensively present, explain, and answer questions regarding changes and trends in the proposed budget as compared to prior years. To accomplish this goal, staff will present the attached proposed 2020 capital budget and 2020-29 Long-range Capital Plan along with proposed debt service at the October 28, 2019 meeting separate from the District's operational budget, which will be presented in November.

Similar to prior years, this presentation will provide the Board additional time to review and discuss a significant portion of the proposed budget and focus on the proposed 2020 operating budget at the November 11, 2019 Board meeting.

**RECOMMENDATION**

That the Board of Park Commissioners review and discuss the attached 2020 capital budget and Long-range Capital Plan and debt service.

Thank you.

Attachment: Proposed 2020 Budget Document: Capital Improvement Plan  
Proposed 2020 Budget Document: Debt Service

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 \$121.47 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.

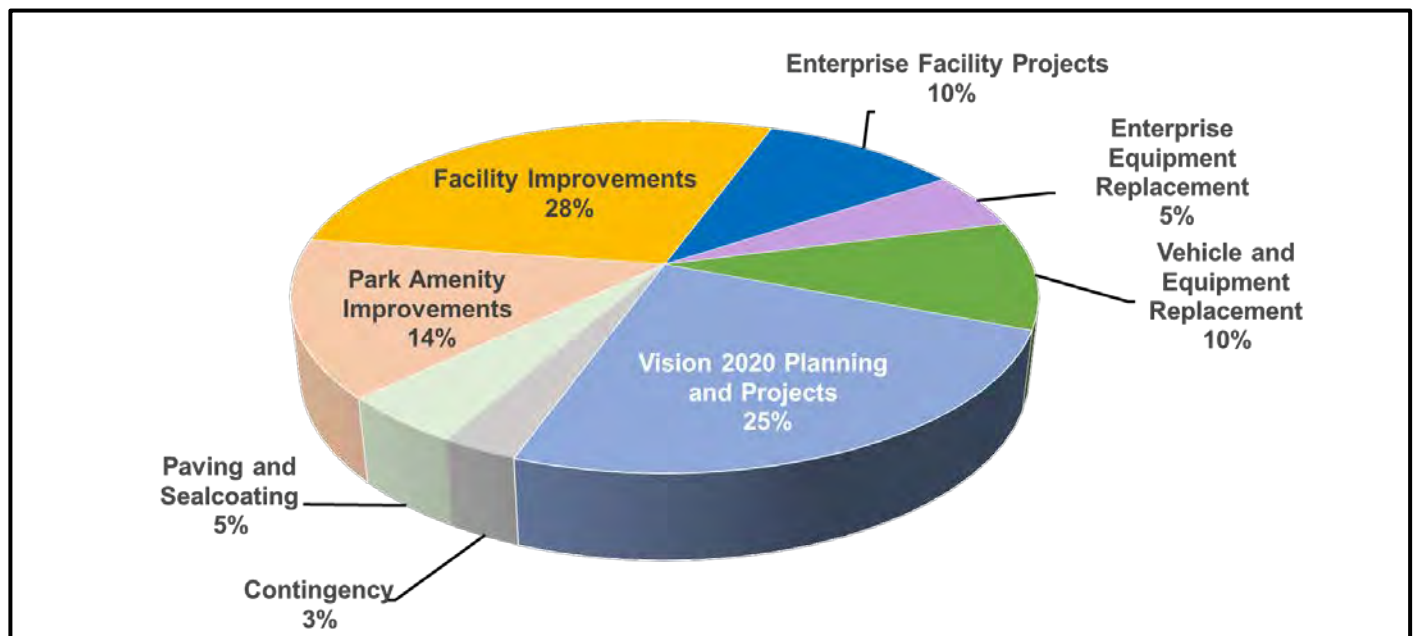
While these criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over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

## 2020 Capital Plan Projects and Funding

On pages 16-19 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);

# 2020 BUDGET: CAPITAL IMPROVEMENT PLAN



- 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).

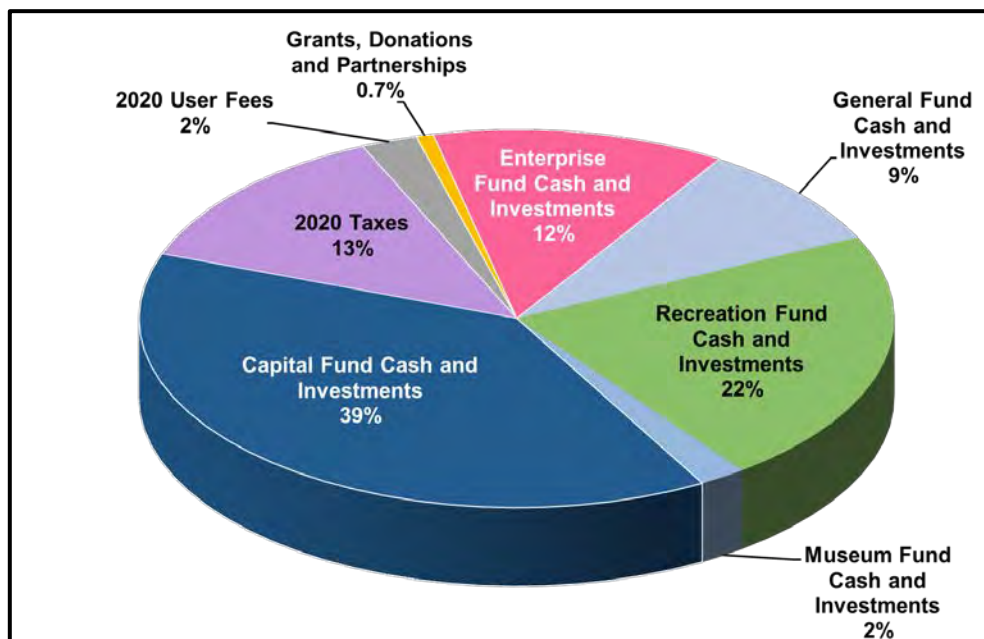
**Sugar Creek Golf Course Maintenance Equipment Replacement (\$40,000):** Staff recommend continuing the Sugar Creek Golf Course equipment replacement plan by purchasing a bank/rough mower to replace a 17 year-old mower significantly beyond its useful life. This purchase will only be executed if it is 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 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 7-8). 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 8).

**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.

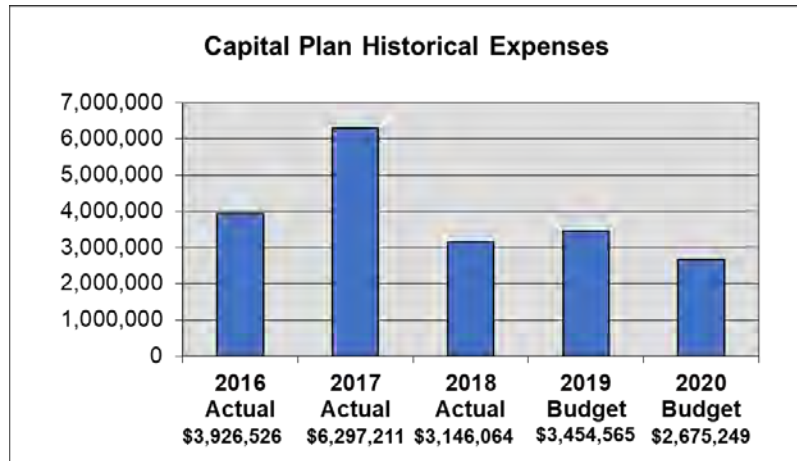
Building improvements lead to cost savings due to energy efficiencies; for example, the District could realize a 60-70% reduction in energy usage as well as an approximately 90% reduction in energy usage for the proposed Smalley Pool facility upgrades. The proposed project calls for replacing the interior 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 17-18 (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 19, including Vision 2020 large-scale facility projects). The overall summary of Capital Improvement Plan Revenues and Expenses (on page 16) 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).

**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	738,315	760,897	932,103	906,296	6,604,405	12,617,265
<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>(3,978,334)</b>	<b>(4,371,526)</b>	<b>(1,240,115)</b>	<b>(80,554)</b>	<b>79,933</b>	<b>(9,590,597)</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	391,034	410,671	578,872	550,000	4,807,297	6,737,874
<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>738,315</b>	<b>760,897</b>	<b>932,103</b>	<b>906,296</b>	<b>6,604,405</b>	<b>12,617,265</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

**Elmhurst Park District  
2020 Capital Plan Project Expenses and Potential Funding Sources**

**Asset Management, Equipment, and Technology Improvements**

<b><u>Project Name/Description<sup>1</sup></u></b>	<b><u>Dept.</u></b>	<b><u>FY 20</u></b>
Eldridge Park East Play Area Redevelopment and Additional Signage (SRA Tax Revenue)	FAC	200,000
Wilder Park Parking Lot Improvements and Plunkett Park/Courts Plus Parking Lot Engineering (Paving/Lighting Tax Revenue)	FAC	75,000
Sealcoating Projects (Paving/Lighting Tax Revenue)	FAC	48,200
Eldridge Park East Play Area Redevelopment and Additional Signage (Paving and Lighting)	FAC	21,193
<b>Total Tax Revenue</b>		<b>344,393</b>
Berens Park New Batting Cages (AFAC Member Revenue)	PRK	25,000
Fleet Propane Conversions (IEPA Grant)	PRK	9,200
Wilder Mansion Wood Floor Replacement (2nd Floor) (PEP Donation)	ENT	5,750
Berens Park New Batting Cages (Elmhurst Youth Baseball Donation)	PRK	5,000
<b>Total Operating Fees, Grants and Donations</b>		<b>44,950</b>
Wilder Mansion Fountain Replacement and Equipment Renovation	ENT	48,500
Wilder Mansion Wood Floor Replacement (2nd Floor)	ENT	5,750
<b>Total Museum Fund C&amp;I</b>		<b>54,250</b>
Vision 2020 Projects Professional Services	ADMIN	100,000
Plunkett and Crestview Parks Baseball Field Renovations	PRK	77,500
Wilder Park Conservatory Boiler Replacement	FAC	22,000
Berens Park New Lacrosse Hitting Wall	PRK	21,000
Wilder Park Wedding Bowl Hedgerow Replacement	PRK	20,000
<b>Total General Fund C&amp;I</b>		<b>240,500</b>
Eldridge Park East Play Area Redevelopment and Additional Signage	FAC	258,807
Smalley Pool Sand Pit Redevelopment, Water Slide Repair, and Funbrella Replacement	FAC	160,000
Hub Miniature Golf Course Renovation and Spray Ground Funbrella Replacement	FAC	82,000
Wagner Community Center HVAC Upgrades and Improvements	FAC	60,000
Butterfield Park Recreation Building Boiler Replacement	FAC	16,000
Depot Floor Replacement	FAC	10,500
Smalley Pool Pumps and Interior & Exterior Lights Energy Retrofit Engineering	FAC	5,000
<b>Total Recreation Fund C&amp;I</b>		<b>592,307</b>
Maintenance Facility Roof, Gutters and Downspouts Replacements	FAC	398,750
Park Drainage Improvements	PRK	315,942
Parks and Facilities Grounds Equipment Replacement	PRK	144,500
Rolling Vehicle Stock Replacement	PRK	103,000
Fleet Propane Conversions	PRK	9,200
Contingency		75,000
<b>Total Capital Fund C&amp;I</b>		<b>1,046,392</b>
<b>Total Expenses (excluding Enterprise &amp; SC Funds)</b>		<b>2,322,792</b>
Courts Plus Roof Improvements	ENT	102,500
Courts Plus Fitness Equipment Replacement	ENT	99,957
Courts Plus Pool Filter Replacement and Sauna Improvements	ENT	68,500
Courts Plus Multipurpose Room Flooring Replacement	ENT	21,500
Courts Plus Towel Stations	ENT	12,500
Courts Plus East Landscaping Bed Repair	ENT	7,500
<b>Total Enterprise Fund C&amp;I</b>		<b>312,457</b>
Sugar Creek Golf Course Maintenance Equipment Replacement	SC	40,000
<b>Total Sugar Creek Fund Operating Income</b>		<b>40,000</b>
<b>Total Enterprise and Sugar Creek Funds</b>		<b>352,457</b>
<b>Total Expenses (Enterprise and SC-\$352,457)</b>		<b>2,675,249</b>

**Summary of Proposed Vision 2020 Projects (except planning fees)**

<b><u>Project Name/Description<sup>1</sup></u></b>	<b><u>Dept.</u></b>	<b><u>FY 20</u></b>
New Indoor Sports Facility	ADMIN/FAC	19,715,000
New Wagner Community Center	FAC	1,625,000
Dog Park Development	ADMIN/FAC	1,548,000
135 Palmer Drive Demolition and Site Improvements	FAC	679,550
New Adult Center	ADMIN/FAC	550,000
Lizzadro Museum Demolition	ADMIN/FAC	281,635
<b>Total Vision 2020 (except planning fees)</b>		<b>24,399,185</b>

<sup>1</sup>Project titles in the 2019 Capital Budget reflect work proposed for 2019 and may not reflect work proposed for 2020-28. <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:

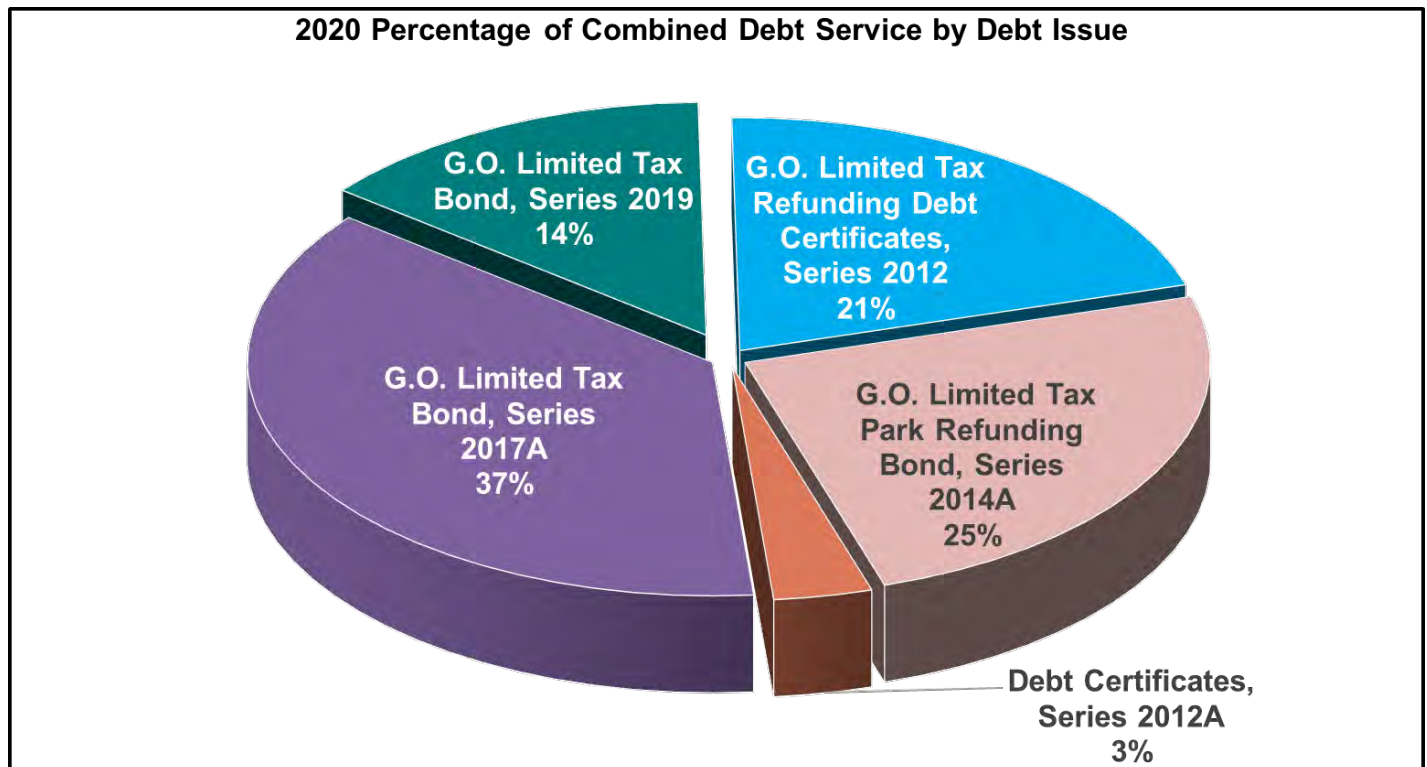
Outstanding Debt					
Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 12/31/2019	Amount of 2020 Principal Payment	Amount of 2020 Interest Payment	Amount of 2020 Total Debt Payment
<b>General Obligation Limited Tax Refunding Debt Certificates, Series 2012</b>					
Expansion of 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 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.

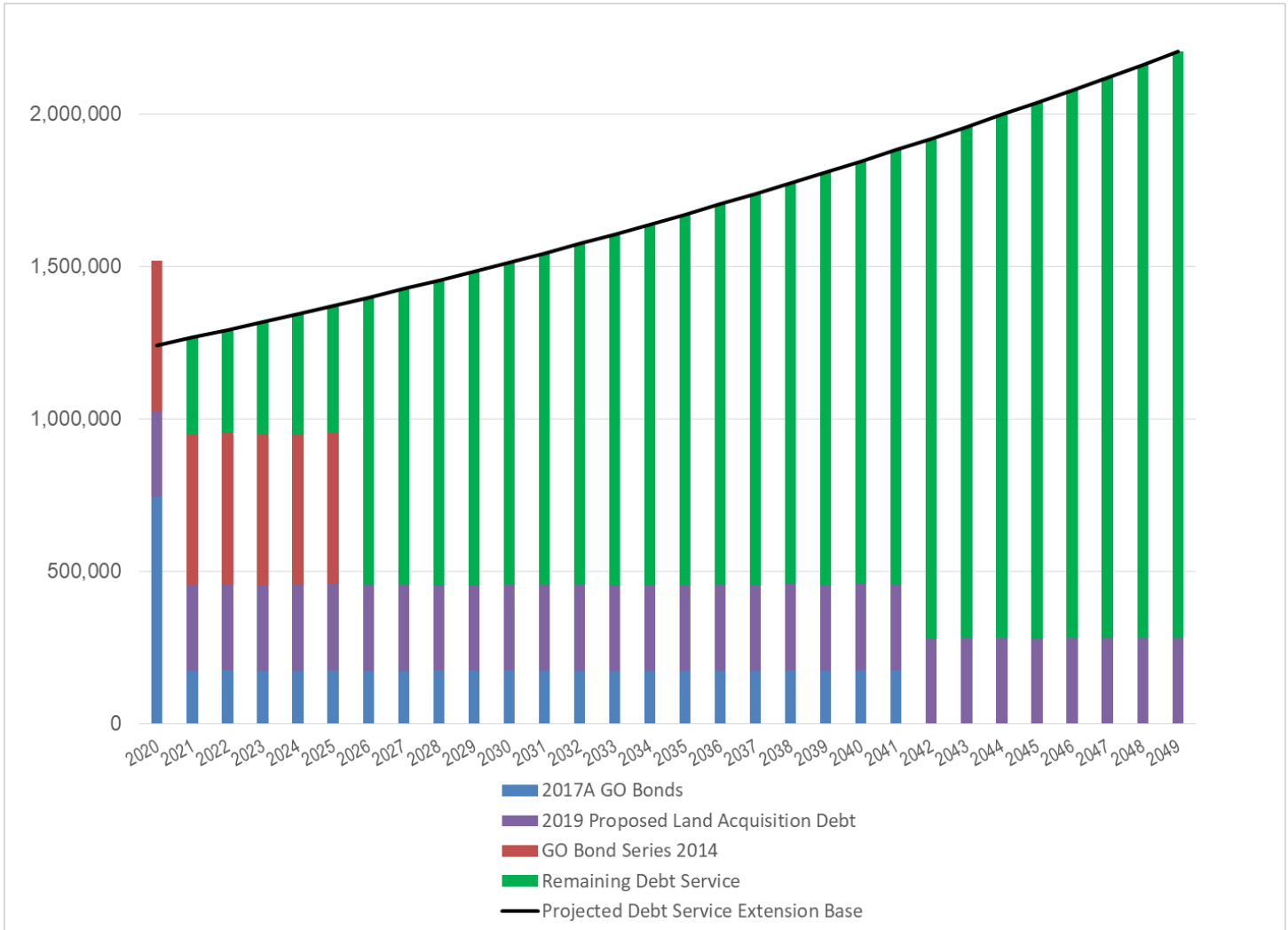
## **Debt Limit**

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)	3,200,000	3,200,000	3,200,000
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>