



Elmhurst Park District

2021

BUDGET



ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2021

ADMINISTRATIVE OFFICE

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

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Kevin Graf, Vice President
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MISSION
**We enrich
lives while
having fun!**

Vision ²⁰²⁰
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

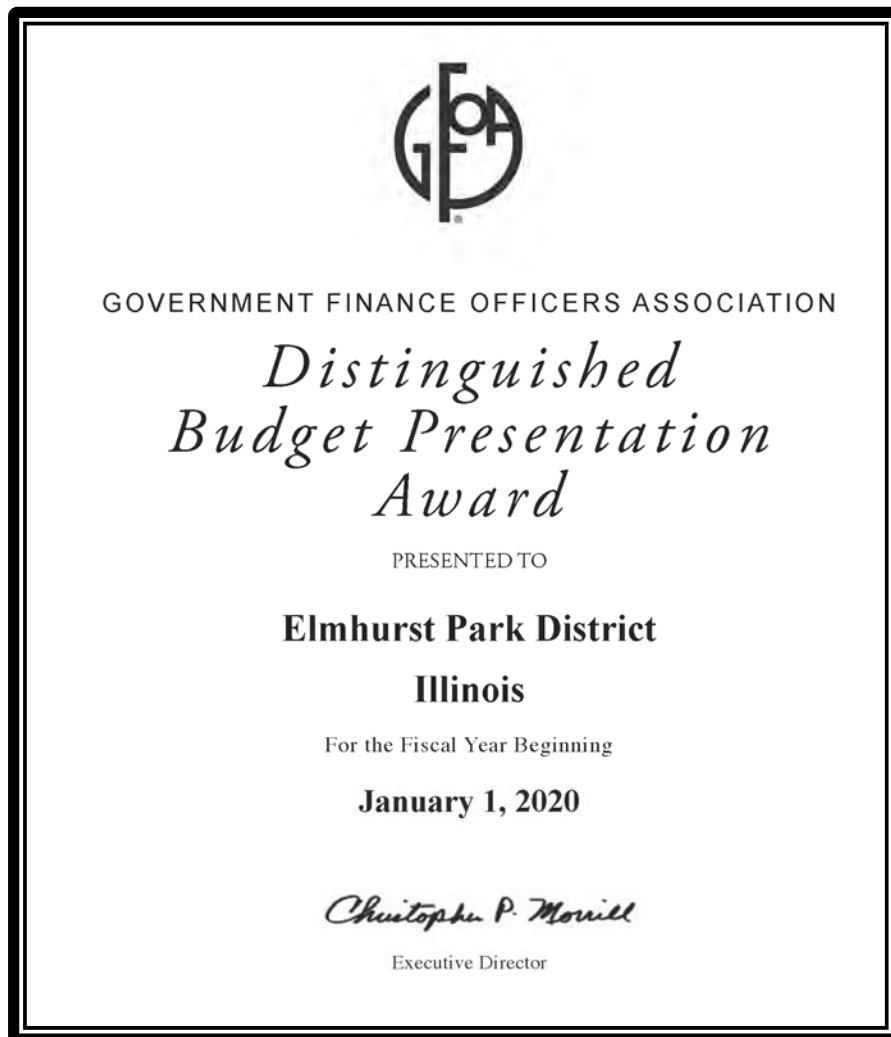
VALUE
Fun
We will inject
fun and passion
in what we do
everyday

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, 2020. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year. Based on GFOA's criteria, the budget continues to conform to program requirements, and the 2021 budget document will be submitted to GFOA to determine its eligibility for the award in 2021.



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2021 BUDGET: READER'S GUIDE



The 2021 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: highlights the 2021 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: 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: discusses the Vision 2020 and Long-range Financial Plans, including how these tools guide the 2021 Budget and lay the groundwork for future decision making. Cash and investment targets and fund balances are assessed and an overview of personnel trends, expenses, and staffing levels is provided.

Section 4: Budget Process and Financial Policies: summary of the budget process and reporting requirements and the financial policies that guide development of this budget and the financial activities of the District.

Section 5: Fund Summary: 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: summary of all revenue sources, including a detailed overview of each source and an explanation of how they are estimated.

Section 7: Expenditures by Function: expenditures are presented according to the District's major functional areas rather than by Fund and includes functional area missions, responsibilities, 2020 accomplishments, 2021 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 Sugar Creek Golf Course. Transfer, capital, and debt expenditures are not presented in this section.

Section 8: Long Range Capital Plan and 2021 Capital Budget: summary of the long-range capital plan, detailed proposed 2021 capital budget revenues and expenditures, historical capital spending overview, and impact of capital projects on the operating budget.

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

Section 10: Glossary: definition of words used throughout the document, including technical terms, acronyms, and words specific to government finance and park and recreation agencies.

For more information regarding the Elmhurst Park District visit www.epd.org or email communication@epd.org or call 630-993-8900 with any comments or questions.

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February 22, 2021

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 2021 Budget for the fiscal year starting January 1, 2021 and ending December 31, 2021. The District Budget serves three primary purposes: form public policy; control spending; and as a formal financial plan. It is a codified means of providing financial accountability to the public as the District aims to maintain quality service levels at the most reasonable 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 31 and 161. 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 has traditionally begun in July, continued through staff's formal presentation of the budget in October and November and ended with Board approval in December. Due to the ongoing financial and operational impacts of the COVID-19 pandemic, the Board and staff delayed the 2021 Budget process. In accordance with State law (Park District Code 70 ILCS 1205/4-4), the Board can approve the annual budget and appropriation ordinance within or before the end of the first quarter of each fiscal year, which is the end of March 2021. By starting the budget process later in 2020, the Board and staff could assess the comprehensive financial and operational impacts of the pandemic on the District's 2020 finances, which allowed for better forecasting of the continuing effects of the pandemic in 2021 and the development of realistic strategic goals and tactics for continuing to effectively address the District's long-range strategy.

Based on the adjusted budget development process calendar, staff began developing the 2021 Strategic Work Plan and Long-range Capital Improvement Plan and were trained on budget parameters and expectations in October 2020. Staff participated in cross-functional budget workshops to discuss the impacts of the pandemic on budget planning for 2021. Department budget requests were then prepared in mid-November and December, followed by a review and analysis of overall projections by the Executive Director. After this review, the proposed Budget was prepared and distributed to the Board in late January and mid-February for review and analysis before staff's formal presentations on January 25 and February 22, 2021 and the Board's approval of the budget document and Budget and Appropriation Ordinance on March 22, 2021.

By following the Government Finance Officers' Association's (GFOA) best practices for budgeting, the District received the Distinguished Budget Presentation Award from 2007 to 2020. In the proposed 2021 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.

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2021 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 review historical and current revenue and expenditure trends, potential new projects and initiatives, current economic conditions, relevant changes in the law, and numerous other factors impacting 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 and services with declining participation while putting resources into areas with potential growth. In 2021, the District has the fiscal agility to use a relatively modest amount of reserves to address capital project needs, maximize and grow revenue as pandemic capacity limits and social distancing requirements are lifted by the Illinois' Governor Pritzker, ensure adequate staffing, and undertake key Vision 2020 Plan initiatives to successfully meet the District's mission and achieve the vision.

To remain economically stable, the District's long-term Budget Plan and the 2021 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 *2021 Budget Summary by Fund* chart below, staff project that the total 2021 Budget will have a deficit of \$730,283 (see Net Column) due to using \$1,963,644 from reserves in only the Special Recreation Association and Capital Improvement Funds for capital projects (see Cash & Investment Spend Down column) and, unlike in most previous years (including 2020), there are no transfers for capital from primary operating funds (General, Recreation, and Museum Funds) to ensure the availability of reserves for future capital needs. This deficit is offset with an overall net operating surplus¹ of \$270,710 that is primarily the result of operating surpluses in the General Fund (\$649,262), Recreation Fund (\$175,741) and Special Recreation Association Fund (\$403,850) offset by net operating deficits in the IMRF Fund (\$129,780), FICA Fund (\$80,165) and Liability Fund (\$55,138) (all due to planned reserve reductions) along with the Enterprise Services Fund (\$704,841) due to impacts of the pandemic. The following chart illustrates 2021 projected revenues and expenditures for the operating, debt and capital budgets and overall total budget.

2021 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	4,067,801	3,418,539	649,262	-	3,418,539	649,262
IMRF Fund	377,078	506,858	(129,780)	-	506,858	(129,780)
FICA Fund	401,180	481,345	(80,165)	-	481,345	(80,165)
Liability Insurance Fund	266,557	321,695	(55,138)	-	321,695	(55,138)
Audit Fund	63,428	57,797	5,631	-	57,797	5,631
Recreation Fund	4,003,754	3,828,013	175,741	-	3,828,013	175,741
Special Recreation Association Fund	818,293	414,443	403,850	200,000	614,443	203,850
Museum Department	293,644	288,759	4,885	-	288,759	4,885
Enterprise Services Fund	2,430,717	3,135,558	(704,841)	-	3,135,558	(704,841)
Sugar Creek Golf Course Fund	1,097,970	1,096,705	1,265	-	1,096,705	1,265
Total Operating	13,820,422	13,549,712	270,710	200,000	13,749,712	70,710
Debt Service Fund	2,045,292	2,044,016	1,276	-	2,044,016	1,276
Capital Improvement Fund	1,913,959	1,088,959	825,000	1,763,644	2,852,603	(938,644)
Paving & Lighting Fund	136,375	0	136,375	-	0	136,375
Total Debt and Capital	4,095,626	3,132,975	962,651	1,763,644	4,896,619	(800,993)
Total	17,916,048	16,682,687	1,233,361	1,963,644	18,646,331	(730,283)

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

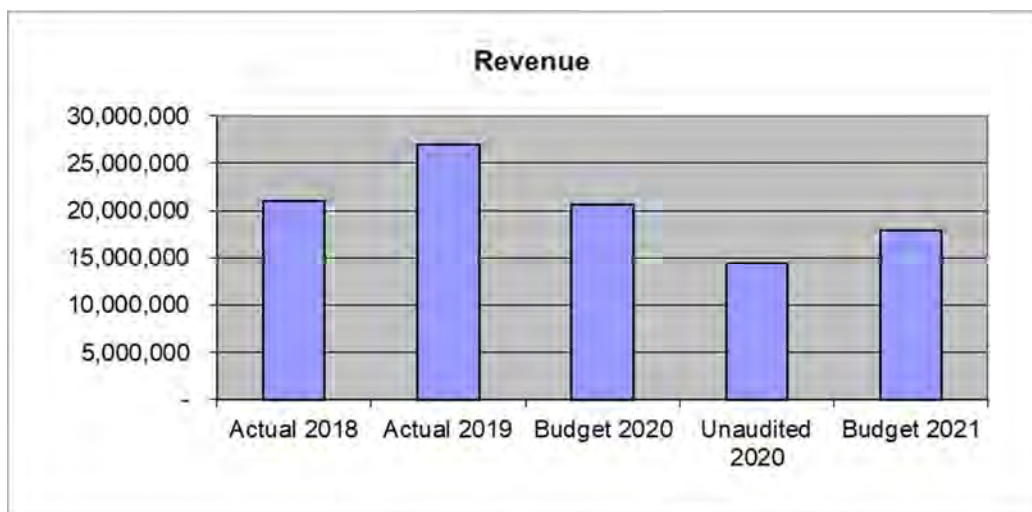
Revenue

Total proposed 2021 revenue for all funds is \$17,916,048, a decrease of 13.4% as compared to the 2020 Budget and a 33.7% decrease over 2019 actual revenue. The overall decrease in 2021 Budget revenue as compared to the 2020 Budget and 2019 Actual revenue is due entirely to the impact of the pandemic on the District's ability to offer programs and services that generate non-tax revenues.

The following *Four-year Summary of Revenue by Fund* chart (along with the accompanying graph) provides comparisons of 2018 Actual, 2019 Actual, 2020 Approved Budget, **2020 Unaudited**, and 2021 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2021 Proposed Budget as compared to the 2020 Approved Budget by fund. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 63 and Revenue Analysis section on page 91.

Four-year Summary of Revenue by Fund

Fund/Fund	Revenue			Unaudited 2020	Budget 2021	2020 vs. 2021	% Change Budget 20 vs. 21
	Actual 2018	Actual 2019	Budget 2020				
General Fund	3,959,652	4,071,067	3,981,178	4,058,489	4,067,801	86,623	2.2%
IMRF Fund	458,655	409,778	442,844	447,391	377,078	(65,766)	-14.9%
FICA Fund	225,087	407,678	446,755	453,696	401,180	(45,575)	-10.2%
Liability Insurance Fund	53,701	249,038	265,249	268,472	266,557	1,308	0.5%
Audit Fund	55,679	41,368	60,432	63,810	63,428	2,996	5.0%
Recreation Fund	5,632,025	5,899,282	5,990,999	2,709,292	4,003,754	(1,987,245)	-33.2%
Special Recreation Association Fund	750,853	790,997	807,914	825,524	818,293	10,379	1.3%
Museum Fund	309,577	238,329	293,444	296,760	293,644	200	0.1%
Enterprise Services Fund	4,638,203	4,228,511	4,468,937	1,717,799	2,430,717	(2,038,220)	-45.6%
Sugar Creek Golf Course Fund	980,509	997,191	1,070,452	886,146	1,097,970	27,518	2.6%
Total Operating Budget	17,063,941	17,333,239	17,828,204	11,727,379	13,820,422	(4,007,782)	-22.5%
Debt Service Fund	2,007,296	1,527,443	1,775,038	1,782,403	2,045,292	270,254	15.23%
Early Bond Repayment Fund	565	-	-	-	-	-	0.0%
Capital Improvement Fund	1,885,015	7,988,041	944,757	756,068	1,913,959	969,202	102.6%
Paving & Lighting Fund	93,566	181,628	146,464	143,034	136,375	(10,089)	-6.9%
Total	21,050,383	27,030,351	20,694,463	14,408,884	17,916,048	(2,778,415)	-13.4%



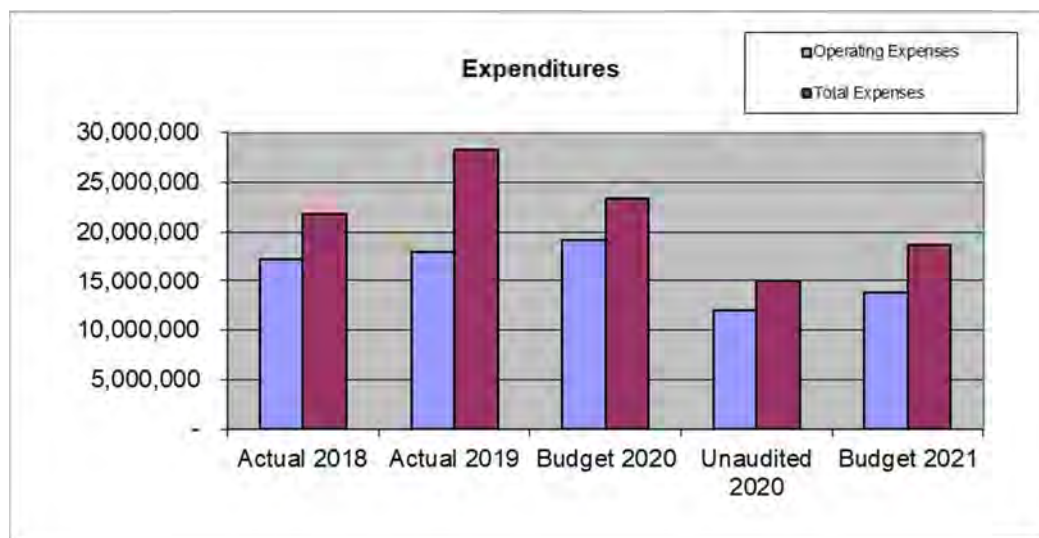
Expenditures

Due entirely to the impacts of the pandemic, which will be detailed further later in this letter, total proposed 2021 expenditures for all funds are \$18,646,331, a 20.1% decrease from the 2020 Budget and a 34.1% decrease as compared to 2019 actual expenditures. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 63 and the Expenditures by Function section on page 115.

The following *Four-year Summary of Expenditures by Fund* chart (and accompanying graph) provides comparisons of 2018 Actual, 2019 Actual, 2020 Approved Budget, **2020 Unaudited** and 2021 Projected Budget expenditures by fund. The following chart illustrates the amount and percent change of expenditures for the Proposed 2021 Budget as compared to the 2020 Approved Budget by fund.

Four-year Summary of Expenditures by Fund

Fund/Fund	Expenditures			Unaudited 2020	Budget 2021	2020 vs. 2021	% Change Budget 20 vs. 21
	Actual 2018	Actual 2019	Budget 2020				
General Fund	3,833,586	4,259,382	4,210,344	3,097,835	3,418,539	(791,805)	-18.8%
IMRF Fund	400,375	315,291	442,690	341,552	506,858	64,168	14.5%
FICA Fund	376,266	393,223	464,267	284,090	481,345	17,078	3.7%
Liability Insurance Fund	241,791	244,900	265,041	250,325	321,695	56,654	21.4%
Audit Fund	49,341	54,215	60,021	51,065	57,797	(2,224)	-3.7%
Recreation Fund	5,785,817	6,042,324	6,840,536	3,669,779	3,828,013	(3,012,523)	-44.0%
Special Recreation Association Fund	670,122	689,064	713,083	360,366	614,443	(98,640)	-13.8%
Museum Fund	268,389	327,000	346,684	308,674	288,759	(57,925)	-16.7%
Enterprise Services Fund	4,663,135	4,690,260	4,780,892	2,795,727	3,135,558	(1,645,334)	-34.4%
Sugar Creek Golf Course Fund	914,500	919,615	1,070,328	865,150	1,096,705	26,377	2.5%
Total Operating Budget	17,203,322	17,935,274	19,193,886	12,024,563	13,749,712	(5,444,174)	-28.4%
Debt Service Fund	1,677,597	1,766,748	2,009,247	2,007,271	2,044,016	34,769	1.7%
Early Bond Repayment Fund	36,899	-	-	-	0	-	-
Capital Improvement Fund	2,709,911	8,411,353	1,978,399	885,728	2,852,603	874,204	44.2%
Paving & Lighting Fund	139,987	166,572	144,393	84,800	-	(144,393)	-100.0%
Total	21,767,716	28,279,947	23,325,925	15,002,362	18,646,331	(4,679,594)	-20.1%
Net	(717,333)	(1,249,596)	(2,631,462)	(593,478)	(730,283)	1,901,179	-72.2%



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided the development of the 2021 Budget.

COVID-19

In 2019, as the Board and staff planned for 2020, there was much optimism about the 100-year anniversary celebration, the Vision 2020 Plan and the initial stages of planning for a potential referendum to fund some of the Plan large scale projects. However, at the beginning of 2020 the World Health Organization (WHO) was notified of a cluster of pneumonia cases in China identified as being caused by a unique virus known as COVID-19. Shortly after the outbreak was first diagnosed, the WHO declared a world health emergency and the virus spread to over 200 countries and across the United States. On March 13, 2020, as the virus spread throughout the country, a national emergency was declared, all of the District's indoor facilities were closed to the public on March 14 based on recommendations from public health officials. On March 20, 2020, Governor Pritzker began issuing "Stay at Home" Orders, which continued to be in effect until May 29, 2020.

On May 29, 2020, Governor Pritzker, based on his five-phased Restore Illinois Plan began to slowly reopen the State by moving into Phase 3 and then Phase 4 on June 26, 2020, which allowed for some District programs and services to reopen such as golf, Courts Plus fitness floor, and summer camp with capacity limits, social distancing requirements, and enhanced cleaning and disinfection protocols. Many participants have been reluctant or unable to participate in indoor programming and services due to concerns about the virus, which was confirmed in the District's COVID-19 Community Readiness Survey results (conducted early Fall 2020). When COVID-19 cases began to surge again in Fall 2020, the Governor implemented a resurgence mitigation plan that included the stoppage and/or limitations (e.g., higher capacity limits, no indoor programs, etc.) on some programs/services that had been reopened. The District continued to be dramatically constrained with what could be offered during the three tiers of the resurgence mitigations until they were lifted on February 3, 2021 and the State moved back into Phase 4 of the Restore Illinois Plan.

As described in subsequent sections of this letter and throughout the budget document, the Board and staff had to make many difficult decisions in 2020 due to the pandemic. As the pandemic continues into 2021, its long-term impact cannot completely be understood; however, the Board and staff must make decisions to protect the District's financial sustainability such as remaining conservative with spending while continuing to address community needs as articulated in the Vision 2020 Plan. The year 2020 became one of resilience and, as plans continue to be made for 2021, this year is one of transition for the District as part of a slow and gradual recovery.

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 expressed 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 Board and staff remain dedicated to addressing the Plan's six strategic themes for parks, facilities, programming, communications, finance and internal operations. The Board and staff refocused Vision 2020 strategy in 2020 due to the operational and financial impacts of the pandemic, including how to address the Vision 2020 large-scale projects identified by the community as high priorities. On March 30, 2020, the Board decided to end planning for a potential referendum in November 2020 and making non-refundable payments on the contingent based purchase of the 837 S. Riverside Drive property for the new Indoor Sports Facility. As the Board and staff began to assess the shorter-term effects of the

pandemic and the likely long-term implications as it continued in the summer and early fall, the Vision 2020 Strategic Work Plan (SWP) needed a critical update to determine the next steps to successfully implement the District's long-term strategy under financial and staffing constraints. On August 27, 2020, the Board approved a revised 2020 SWP to provide direction for work planning and decision-making for the remainder of 2020 and to guide 2021 SWP development.

In late-fall 2020, the Board and staff developed the 2021 SWP by reviewing performance data, economic indicators, national and local trends, and community and employee feedback. To address the needs identified in the data trends, the Board and staff discussed and reviewed proposed future Vision 2020 strategic priorities. On December 14, 2020, the Board reached preliminary consensus on the proposed actions for addressing 2021 strategic priorities (2021 SWP Goals and Tactics) that shaped staff's 2021 budget and work planning. These priorities focus on the next steps for strategically positioning the District in 2021 to successfully reopen facilities and grow core offerings within Restore Illinois Plan guidelines and address some participants continued reluctance to be indoors, maintain a strong organizational culture as staff continue to face challenges while working during a pandemic, facilitate future financial sustainability and complete high priority park and facility projects with dedicated revenue sources. As referenced throughout this document to illustrate how resources are being allocated towards implementing Vision 2020 priorities, the 2021 Strategic Work Plan reflects, but are not limited to, the following SWP initiatives to implement these priorities:

- **Parks:** Create development plan to expand Glos Park and demolish 135 Palmer Drive building and complete site improvements
- **Parks:** Complete design, development, and engineering and begin construction of Adult Center and create development plan and begin construction of Centennial Park (both at 155 E. St. Charles Road)
- **Parks, Facilities, and Programming:** Utilize District outdoor and indoor spaces in innovative and non-traditional ways
- **Programming:** Invest in and provide virtual and outdoor core offerings that are adaptable to pandemic restrictions
- **Programming:** Work with other organizations to gain priority access to their programming spaces
- **Communications:** Refine and implement updates to "A" Game customer service model based on current operations
- **Finance:** Review financial indicators/assumptions and adjust as needed to maintain long-term sustainability
- **Finance:** Update the financial and operating goals and determine the optimum structure of Enterprise Services to position it for long-term sustainability
- **Internal Operations:** Using employee feedback, provide the support needed to work effectively during the pandemic
- **Internal Operations:** Evaluate and implement actions to become a more diverse, equitable, and inclusive organization
- **Internal Operations:** To adapt to the long-term impacts of the pandemic, continue to analyze organizational needs to support operations

After the pandemic stabilizes and the long-term financial and operational impacts can be determined, the Park Board and staff can consider new strategies to address large-scale project priorities by updating future strategic planning priorities in 2021. As part of that process, the Board and staff will continue gathering community feedback to address Vision 2020 strategy in a fiscally responsible and sustainable manner. An overview of the Vision 2020 Plan and the 2021 Strategic Work Plan is on page 31.

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 2020 Illinois Economic and Fiscal Policy Report (prepared by the Governor's Office of Management and Budget and released on November 13, 2020), provides the following analysis of the economic impacts of the pandemic:

- Actions taken to limit the spread of COVID-19 sharply impacted economic activity leading the National Bureau of Economic Research to officially recognize the U.S. had entered a recession in February 2020 and the longest U.S. economic expansion on record came to an end (the 128-month expansion shattered records dating back to 1854 and eclipsed the previous record from March 1991 to March 2001).
- 2020 recession is an unprecedented contraction. The Bureau of Labor Statistics reported that nationally, 20.8 million jobs were lost in April, by far the largest drop in employment on record dating back to 1939. After hovering near a historic low for nearly two years, the unemployment rate jumped from 3.5 percent in February to 14.7 percent in April (a record dating back to 1948).
- In the second quarter of 2020, real Gross Domestic Product (GDP) contracted by 31.4 percent, the largest contraction on record dating back to 1947. Personal consumption expenditures declined by 33.2 percent and business investment declined by 46.6 percent during that same time period.

More recent data illustrates that the national unemployment rate has decreased since April 2020, but it was still nearly twice the pre-pandemic level in January 2021 at 6.3 percent. As of December 2020, Illinois lags behind the nation with an unemployment rate of 7.6 percent and recorded its seventh consecutive year of population loss (nearly 80,000). In addition, the minimum wage increase passed by the State in 2019 is projected to cost the District approximately an additional \$300,000+ over the next five years. On a positive note, the Equalized Assessed Value (EAV) of property within the District increased for the fifth consecutive year after experiencing five years of declining values.

As a result of the recession and other pandemic related impacts such as the Restore Illinois Plan guidelines, the District's operations have contracted significantly and non-tax revenues generated in 2020 dropped by more than \$6 million as compared to projections contained in the 2020 budget. Therefore, it is imperative that the District 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 \$270,710 into the 2021 Budget for future reserves.

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, 2020 and 2021 provide approximately eleven 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 41 and the Capital Reserve Policy on page 56.

Long-range Financial and Capital Plans

The proposed 2021 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 38 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 \$24 million in asset management, equipment, and technology improvements and nearly \$114 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, which as compared to previous years, have only been exacerbated by the pandemic.

To ensure there is no deficit spending in the operating budget while staying true to the District's Vision 2020 Plan strategy, 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. However, the reality of the District's financial situation is critical to all decisions. For example, due to the financial impacts of the pandemic, the Park Board and staff deferred fifteen (15) capital projects (nearly \$1,000,000) in the 2020 Budget.

Due to continued financial constraints, the proposed 2021 Budget includes only funding for essential projects such as HVAC and roof replacements along with Vision 2020 Plan high priority projects that have dedicated outside revenue. As compared to the 2020 Budget, staff propose an increase in capital project spending of 14% (\$447,354) with \$3,122,603 total project expenses in 2021. However, the spend down of reserves was reduced from \$2,245,906 in 2020 to \$1,963,644 in 2021 (12.6% decrease) with the vast majority of those funds being utilized for critical asset management projects and proposed to be spent down only from the Capital and Special Recreation Association funds, and not from any of the District's primary operating funds (General, Recreation and Enterprise Funds).

Nearly \$1,000,000 of the proposed capital spending is planned for the first year of the two-year Centennial Park and Adult Center projects funded primarily from the \$1,600,000 sale of The Abbey Senior Center to Elmhurst School District #205 while previously received developer donations, along with additional donations to be received in 2021, will fund the 135 Palmer Drive demolition and site improvements (at Glos Park). Finally, in accordance with the District's long-term financial planning, staff also recommend using annual rollover bond proceeds and fund income to fund capital projects.

The 2021 Capital Plan does not include the replacement of any of the District's playgrounds, vehicles and equipment. These three projects, all of which are critical components of the District's infrastructure, will require focused emphasis beginning in 2022.

The approach of seeking outside revenue and accumulating reserves for capital spending is necessary until debt is retired in 2022 and 2025, respectively. See page 161 for an overview of the 2020 Capital Budget and Long-Range Capital Plan and page 179 for an overview of the District's debt.

Revenue Trends

Property Tax Revenue is a critical source of funding in the District's Budget annually and historically accounts for approximately 45% of budgeted revenues. At the start of the pandemic, staff projected a potential 5% reduction in tax collections due to the economic and employment impacts, however, actual receipts of property tax revenues exceeded budget.

As noted in a previous section, the EAV of property within the District increased last year by nearly 4.2% to \$2,665,339,679 and had increased the year prior by 7.0% after five years of declining values. For the 2020 levy, discussions with York Township Assessor's offices estimated an increase in 2021 of approximately 5.182% in EAV. Total new construction is estimated at approximately \$35,496,529, based on the most recent three-year average and the applicable Consumer Price Index (CPI) of 2.3% for the twelve-month period ending December 31, 2019.

Based upon those assumptions, the District's limiting rate (excluding Special Recreation Association and Bond and Interest (Debt Service) Funds) is calculated at 0.2519. After calculating the levy using this rate, the total increase would equate to \$256,150 in additional tax dollars which excludes any changes to the Debt Service Fund. This increase of 3.35% will assist in funding proposed operating expenditures in the 2021 Budget including adherence to the mandated increase in the minimum wage, a change to fund Courts Plus' staff IMRF and FICA benefits along with business insurance and audit costs through the use of property taxes, and continued spending to address the impacts of the

pandemic (e.g., increased sanitation, cleaning and disinfection protocols, personal protective equipment, etc.).

In addition to property tax revenue, diverse non-tax revenue sources (such as fees for programs, memberships and rentals) are critical to support the District's operation and, according to policy, are required to account for 55% of total revenues. However, due to the contraction of fee-based programs and services due to the pandemic, the 2021 budget reflects a 40.1% decrease in non-tax revenues (excluding transfers and bond proceeds) of \$4,042,162 as compared to 2020 (\$6,025,684 vs \$10,067,846). As a result, non-tax revenues will fall below policy target by 19.5% in 2021 as they are projected to account for 35.5% of total revenues (\$16,953,348 excluding transfers and bond proceeds).

A priority in the Vision 2020 SWP, staff are finding creative ways to offer core programs and services within Restore Illinois Plan restrictions such as using alternative spaces outdoors or offering more online programs. The District has experienced a positive response to these programs, including outdoor and virtual fitness. Also, outdoor park spaces were extremely popular in 2020 as the community sought safe spaces to relieve the stress of the pandemic. As pandemic-related restrictions are gradually lifted in 2021, the distribution of vaccines becomes more widespread and individuals begin to feel more comfortable to participate in indoor programs, staff will expand and re-start additional fee-based programs and services that will result in increased non-tax revenues.

Staffing Changes

The impacts of the COVID-19 pandemic resulted in changes to the District's staffing levels that were unprecedented in its one hundred year history. It significantly affected every aspect of the District's operations and the measures put in place by the State in order to curb the spread of the pandemic resulting in challenging decisions impacting all levels of staff in all Departments in order to preserve the District's financial sustainability, including:

- During the "stay-at-home order" between mid-March and late May 2020, the Board agreed with staff's recommendation to use reserve funds to continue paying all staff (full and part-time), even if they were unable to perform their job functions with the understanding that if the pandemic continued to impact the District's operations into June, adjustments to staffing levels, including furloughs and/or layoffs, would need to be considered.
- Even with limited programs and services allowed to reopen May and June 2020, the Restore Illinois Plan restrictions continued during the summer 2020, resulting in projected financial losses to the District in the millions of dollars. To address these financial losses, 25 full-time and 500 part-time positions were placed into temporary unpaid furlough status on May 31, 2020 with the hope that the situation would improve to allow them to return to work. During the furlough period, the District continued to pay its portion of health insurance premiums for eligible employees.
- As the summer progressed and the pandemic continued unabated, the District experienced a much slower recovery from the COVID-19 pandemic than hoped for with a gradual, extended return to normalcy due to ongoing Restore Illinois Plan restrictions. These impacts were experienced in other parts of the leisure and recreation industry such as tourism, movie theaters and sports, resulting in greatly diminished attendance and participation levels and therefore, a need for less staffing.
- The reduced size of operations and losses of revenue in the millions of dollars resulted in the reorganization of duties across all departments of the District and forced the difficult decision to permanently reduce the size of the District's staff through the elimination of 15 full-time and 270 part-time positions effective October 31, 2020. This resulted in the elimination of positions in every department in the District. A small number of part-time employees remained on furlough status with the hope of a growth in offerings that would result in reinstatement prior to the end of the calendar year. This, however, did not come to fruition and a final round of layoffs of 70 part-time staff took place on December 19, 2020.

As a result of this reduction in force, staffing expenditures in the 2021 have shrunk by more than \$2.2 million (or 24%), as compared to 2020. However, with vaccines now having begun to be administered, the proposed 2021 budget reflects a very gradual growth of offerings as the year progresses. Staff project the first part of the year will mirror the latter part of 2020 as it relates to staffing needs and related expenses, and the summer and fall seasons will include gradually expanded offerings, resulting in the hiring of additional staff (full-time and part-time), which the proposed budget expenses reflect. The decision to create and fill any position will be carefully considered and not undertaken until demand dictates and funding is available to support both the long and short term staffing expenditures.

During this challenging time for District employees, it continues to be a Vision 2020 SWP priority to provide the support needed to work effectively during the pandemic. Similar to 2020, the District will determine what steps need to be taken to address employee needs based feedback collected in employee check-in surveys and other forums for collecting input.

Courts Plus

In recent years, the financial condition of Courts Plus has been challenged by major private competitors coming into the market (with more on the way in 2021). The restrictions brought on by the pandemic, combined with individuals' lack of comfort with indoor programming, have only exacerbated those financial challenges with more than 1,600 members placing their membership on hold and another nearly 1,400 members cancelling their membership altogether, resulting in a nearly \$1.5 million (or 63%) decrease in dues revenue generated as compared to 2020 budget projections. In addition, upon limited reopening after initially having to completely shut down in the earliest stages of the pandemic, Courts Plus memberships rates were lowered to reflect both the remaining restrictions that prohibited use of certain portions of the facility and the financial strain the pandemic was having upon individual consumers.

As a result of all of these factors beginning with the 2021 budget, staff recommends that Courts Plus (along with the Wilder Mansion and garden weddings) no longer be enterprise operations with the expectation to function without any tax support. This proposed budget reflects the funding of IMRF and FICA benefits for Enterprise Services staff, along with business insurance and audit costs through the use of property taxes totaling \$373,749. In addition, \$700,500 in proposed capital expenditures in Enterprise Services are also recommended to be funded from Capital Improvement Fund reserves, rather than Enterprise Services Fund reserves.

The community focused health and fitness opportunities provided by Courts Plus have been critical to individuals' physical, mental and emotional wellness during the pandemic which will increase once we emerge from it. Providing tax support to these operations will facilitate District's ability to meet those needs while at the same time determine how best to position the Courts Plus facility for future sustainability.

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.

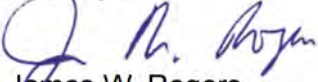
Conclusion

The proposed Budget for the District's 101st 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, while responding to the unprecedented impacts of a global pandemic. 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, Barbara Stembridge, Division Manager of Finance, 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 2021 Budget and we look forward to your questions and comments.

Thank you,



James W. Rogers
Executive Director

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2021 BUDGET: BUDGET CHARTS AND PROFILE



2021 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2021 operating, debt and capital budgets. The proposed 2021 Budget exhibits a net deficit of \$730,283 along with the spending down of cash and investments for capital projects (\$1,963,644). The District's operating budget includes a net operating surplus¹ of \$270,710 that is primarily the result of operating surpluses in the General Fund (\$649,262), Recreation Fund (\$175,741) and Special Recreation Fund (\$403,850) offset by net operating deficits in the IMRF Fund (\$129,780), FICA Fund (\$80,165) and Liability Fund (\$55,138) (all due to planned reserve reductions) along with the Enterprise Services Fund (\$704,841) due to impacts of the pandemic. The Capital Improvement Fund exhibits a net deficit of \$938,644 primarily due to the spending down of reserves (from capital revenues recorded in previous years) for capital projects, including roof replacements at the maintenance facility and Courts Plus roof and to partially fund the 135 Palmer Drive Demolition and Site Improvements

	2021 Budget Revenues	2021 Budget Expenditures
General Fund	4,067,801	3,418,539
IMRF Fund	377,078	506,858
FICA Fund	401,180	481,345
Liability Insurance Fund	266,557	321,695
Audit Fund	63,428	57,797
Recreation Fund	4,003,754	3,828,013
Special Recreation Association Fund	818,293	614,443
Museum Fund	293,644	288,759
Enterprise Services Fund	2,430,717	3,135,558
Sugar Creek Golf Course Fund	1,097,970	1,096,705
Debt Service Fund	2,045,292	2,044,016
Capital Improvement Fund	1,913,959	2,852,603
Paving & Lighting Fund	136,375	0
Total	17,916,048	18,646,331

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	4,067,801	3,418,539	649,262	-	3,418,539	649,262
IMRF Fund	377,078	506,858	(129,780)	-	506,858	(129,780)
FICA Fund	401,180	481,345	(80,165)	-	481,345	(80,165)
Liability Insurance Fund	266,557	321,695	(55,138)	-	321,695	(55,138)
Audit Fund	63,428	57,797	5,631	-	57,797	5,631
Recreation Fund	4,003,754	3,828,013	175,741	-	3,828,013	175,741
Special Recreation Association Fund	818,293	414,443	403,850	200,000	614,443	203,850
Museum Department	293,644	288,759	4,885	-	288,759	4,885
Enterprise Services Fund	2,430,717	3,135,558	(704,841)	-	3,135,558	(704,841)
Sugar Creek Golf Course Fund	1,097,970	1,096,705	1,265	-	1,096,705	1,265
Total Operating	13,820,422	13,549,712	270,710	200,000	13,749,712	70,710
Debt Service Fund	2,045,292	2,044,016	1,276	-	2,044,016	1,276
Capital Improvement Fund	1,913,959	1,088,959	825,000	1,763,644	2,852,603	(938,644)
Paving & Lighting Fund	136,375	0	136,375	-	0	136,375
Total Debt and Capital	4,095,626	3,132,975	962,651	1,763,644	4,896,619	(800,993)
Total	17,916,048	16,682,687	1,233,361	1,963,644	18,646,331	(730,283)

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

2021 BUDGET: BUDGET CHARTS AND PROFILE



Four-year Summary by Fund (2018 Actual, 2019 Actual, 2020 Budget and 2021 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2018 Actual, 2019 Actual, 2020 Approved Budget, and 2021 Projected Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2020 Approved Budget and 2021 Projected Budget by fund. Total proposed 2021 revenue for all funds is \$17,916,048, a decrease of 13.4% as compared to the 2020 Budget and a 33.7% decrease over 2019 actual revenue. The overall decrease in 2021 Budget revenue compared to the 2020 Budget is due entirely to the impact of the pandemic on the District's ability to offer programs and services that generate non-tax revenues. Total proposed 2021 expenditures for all funds are \$18,646,331 which is a 20.1% decrease as compared to the 2020 Budget and a 34.1% decrease as compared to 2019 actual expenditures. Expenditures reflect a decrease compared to the 2020 Budget also due entirely to the effects of the pandemic that began in 2020 and continue into 2021 including a hiring freeze, full-time and part-time employee layoffs, wage reductions, cancelled programs and events and deferral of planned capital expenditures. With the exception of \$200,000 from the Special Recreation Fund and unlike in most previous years (including \$832,807 in 2020), there are no transfers from the other operating funds (General, Recreation, Museum) for capital projects. For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 63.

Revenue						
Fund/Fund	Actual 2018	Actual 2019	Budget 2020	Budget 2021	2020 vs. 2021	% Change 20 vs. 21
General Fund	3,959,652	4,071,067	3,981,178	4,067,801	86,623	2.2%
IMRF Fund	458,655	409,778	442,844	377,078	(65,766)	-14.9%
FICA Fund	225,087	407,678	446,755	401,180	(45,575)	-10.2%
Liability Insurance Fund	53,701	249,038	265,249	266,557	1,308	0.5%
Audit Fund	55,679	41,368	60,432	63,428	2,996	5.0%
Recreation Fund	5,632,025	5,899,282	5,990,999	4,003,754	(1,987,245)	-33.2%
Special Recreation Association Fund	750,853	790,997	807,914	818,293	10,379	1.3%
Museum Fund	309,577	238,329	293,444	293,644	200	0.1%
Enterprise Services Fund	4,638,203	4,228,511	4,468,937	2,430,717	(2,038,220)	-45.6%
Sugar Creek Golf Course Fund	980,509	997,191	1,070,452	1,097,970	27,518	2.6%
Total Operating Budget	17,063,941	17,333,239	17,828,204	13,820,422	(4,007,782)	-22.5%
Debt Service Fund	2,007,296	1,527,443	1,775,038	2,045,292	270,254	15.23%
Early Bond Repayment Fund	565	-	-	-	-	0.0%
Capital Improvement Fund	1,885,015	7,988,041	944,757	1,913,959	969,202	102.6%
Paving & Lighting Fund	93,566	181,628	146,464	136,375	(10,089)	-6.9%
Total	21,050,383	27,030,351	20,694,463	17,916,048	(2,778,415)	-13.4%
Expenditures						
Fund/Fund	Actual 2018	Actual 2019	Budget 2020	Budget 2021	2020 vs. 2021	% Change 20 vs. 21
General Fund	3,833,586	4,259,382	4,210,344	3,418,539	(791,805)	-18.8%
IMRF Fund	400,375	315,291	442,690	506,858	64,168	14.5%
FICA Fund	376,266	393,223	464,267	481,345	17,078	3.7%
Liability Insurance Fund	241,791	244,900	265,041	321,695	56,654	21.4%
Audit Fund	49,341	54,215	60,021	57,797	(2,224)	-3.7%
Recreation Fund	5,785,817	6,042,324	6,840,536	3,828,013	(3,012,523)	-44.0%
Special Recreation Association Fund	670,122	689,064	713,083	614,443	(98,640)	-13.8%
Museum Fund	268,389	327,000	346,684	288,759	(57,925)	-16.7%
Enterprise Services Fund	4,663,135	4,690,260	4,780,892	3,135,558	(1,645,334)	-34.4%
Sugar Creek Golf Course Fund	914,500	919,615	1,070,328	1,096,705	26,377	2.5%
Total Operating Budget	17,203,322	17,935,274	19,193,886	13,749,712	(5,444,174)	-28.4%
Debt Service Fund	1,677,597	1,766,748	2,009,247	2,044,016	34,769	1.7%
Early Bond Repayment Fund	36,899	-	-	-	-	0.0%
Capital Improvement Fund	2,709,911	8,411,353	1,978,399	2,852,603	874,204	44.2%
Paving & Lighting Fund	139,987	166,572	144,393	-	(144,393)	-100.0%
Total	21,767,716	28,279,947	23,325,925	18,646,331	(4,679,594)	-20.1%
Net	(717,333)	(1,249,596)	(2,631,462)	(730,283)	1,901,179	-72.2%

Revenue by Source, Expenditures by Function and Expenditures by Object (2018 Actual, 2019 Actual, 2020 Budget and 2021 Budget)

The *Revenues by Source* chart below illustrates the 2018 and 2019 Actual, 2020 Approved Budget, and 2021 Projected Budget revenues by source and the amount and percent change between the 2020 Approved and 2021 Projected Budget revenues by source. Overall, 2021 revenues by source are decreasing by 13.4% (\$2,778,415) as compared to the 2020 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2018 and 2019 Actual, 2020 Approved Budget, and 2021 projected expenditures by function or by object respectively and the amount and percent change between 2020 approved and 2021 Projected Budget expenditures by function or by object respectively. Overall, 2021 expenditures are decreasing by 20.1% (\$4,694,156) as compared to the 2020 Budget (includes capital, transfers, and debt). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 91; for expenditures by object, refer to the Fund Summary section on page 63; and for expenditures by function, refer to the Expenditures by Function section on page 115.

Revenues by Source

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Taxes	8,415,144	8,807,401	8,990,727	9,278,383	287,656	3.2%
Donations, Advertising, Scholarships	412,482	267,149	93,050	262,975	169,925	182.6%
Grants	-	357,048	10,300	-	(10,300)	-100.0%
Program Fees	4,826,611	5,047,086	5,303,992	2,946,621	(2,357,371)	-44.4%
Rentals, Leases	666,871	653,810	726,502	619,734	(106,768)	-14.7%
Passes, Memberships, Daily Uses	3,775,752	3,338,076	3,552,399	1,981,403	(1,570,996)	-44.2%
Merchandise Sales	282,105	355,746	381,603	214,951	(166,652)	-43.7%
Transfers	2,377,585	2,310,505	1,550,640	357,917	(1,192,723)	-76.9%
Other Proceeds	92,816	5,640,057	13,850	2,212,714	2,198,864	15876.3%
Interest	201,017	253,473	71,400	41,350	(30,050)	-42.1%
Total Revenues	21,050,383	27,030,351	20,694,463	17,916,048	(2,778,415)	-13.4%

Expenditures by Object

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Salaries & Wages	8,117,828	8,400,705	9,162,945	6,941,831	(2,221,114)	-24.2%
Contractual Services	5,017,763	5,105,539	5,916,551	4,679,856	(1,236,695)	-20.9%
Repairs	207,638	140,269	234,961	220,885	(14,076)	-6.0%
Supplies	1,274,184	1,299,192	1,658,307	1,164,760	(493,547)	-29.8%
Capital	3,146,063	9,370,982	2,675,249	3,122,603	447,354	16.7%
Transfers/Debt	4,004,240	3,963,260	3,677,912	2,516,396	(1,161,516)	-31.6%
Total Expenses	21,767,716	28,279,947	23,325,925	18,646,331	(4,679,594)	-20.1%

Expenditures by Function

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Park Board/Administration	596,318	710,519	756,396	620,269	(136,127)	-18.0%
Marketing and Communications	557,168	522,401	715,509	513,517	(201,992)	-28.2%
Finance and Human Resources	1,168,999	1,187,744	1,268,736	1,089,852	(178,884)	-14.1%
Information Technology	633,513	700,254	855,656	718,598	(137,058)	-16.0%
Parks	1,746,643	1,619,874	1,832,523	1,802,793	(29,730)	-1.6%
Facilities	2,354,380	2,453,677	2,874,256	2,193,806	(680,450)	-23.7%
Recreation	3,364,937	3,513,793	4,271,273	2,555,567	(1,715,706)	-40.2%
Enterprise Services	3,486,751	3,470,288	3,640,737	2,755,197	(885,540)	-24.3%
Sugar Creek Golf Course	707,757	703,793	761,078	750,733	(10,345)	-1.4%
Transfers/Debt/Capital	7,151,248	13,397,604	6,359,761	5,645,999	(713,763)	-11.2%
Total Expenditures by Function	21,767,716	28,279,947	23,335,925	18,646,331	(4,689,595)	-20.1%
Net	(717,333)	(1,249,596)	(2,631,462)	(730,283)	1,901,179	-72.2%

2021 BUDGET: BUDGET CHARTS AND PROFILE



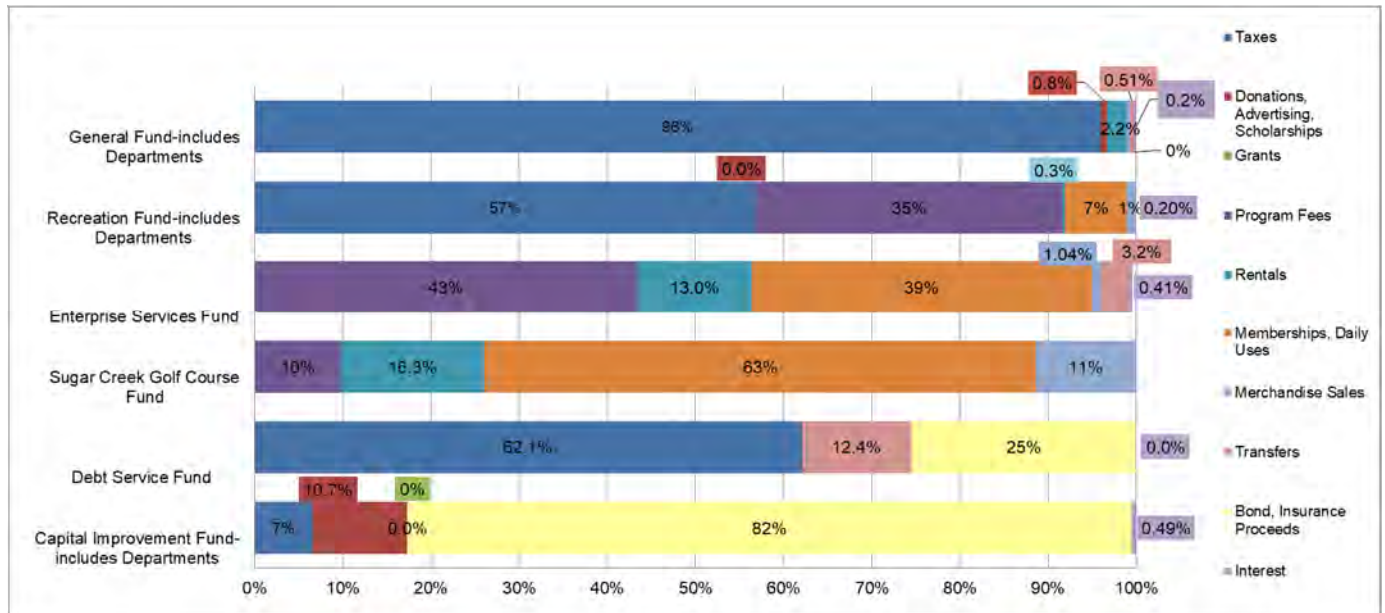
2021 Budget Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the projected 2021 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 91); for expenditures by object, refer to the Fund Summary section (on page 63); and for expenditures by function, refer to the Expenditures by Function section (on page 115).

	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
Revenues by Source							
Taxes	4,968,006	2,904,043	-	-	1,269,959	136,375	9,278,383
Donations, Advertising, Scholarships	40,000	1,900	1,575	-	-	219,500	262,975
Grants	-	-	-	-	-	-	-
Program Fees	-	1,784,150	1,054,971	107,500	-	-	2,946,621
Rentals	112,320	13,000	315,494	178,920	-	-	619,734
Memberships, Daily Uses	-	356,872	937,981	686,550	-	-	1,981,403
Merchandise Sales	19,000	45,726	25,225	125,000	-	-	214,951
Transfers	26,368	-	77,540	-	254,009	-	357,917
Bond, Insurance Proceeds	-	-	7,931	-	520,324	1,684,459	2,212,714
Interest	10,350	10,000	10,000	-	1,000	10,000	41,350
Total Revenues	5,176,044	5,115,691	2,430,717	1,097,970	2,045,292	2,050,334	17,916,048
Expenditures by Object							
Salaries & Wages	1,809,037	2,891,844	1,869,067	371,883	-	-	6,941,831
Contractual Services	2,423,354	1,137,784	869,494	242,224	7,000	-	4,679,856
Repairs	25,575	63,600	122,505	9,205	-	-	220,885
Supplies	453,268	259,079	274,492	177,921	-	-	1,164,760
Capital	-	200,000	-	70,000	-	2,852,603	3,122,603
Transfers/ Debt	75,000	178,908	-	225,472	2,037,016	-	2,516,396
Total Expenditures by Object	4,786,234	4,731,215	3,135,558	1,096,705	2,044,016	2,852,603	18,646,331
Net	389,810	384,476	(704,841)	1,265	1,276	(802,269)	(730,283)
Expenditures by Function							
Park Board/Administration	381,055	159,383	79,830	-	-	-	620,268
Marketing and Communications	255,321	115,548	142,648	-	-	-	513,517
Finance and Human Resources	624,763	244,411	170,178	50,500	-	-	1,089,852
Information Technology	265,881	258,695	194,021	-	-	-	718,599
Parks	1,581,156	178,178	43,459	-	-	-	1,802,793
Facilities	1,123,615	1,070,191	-	-	-	-	2,193,806
Recreation	247,166	2,308,401	-	-	-	-	2,555,566
Enterprise Services	232,275	17,500	2,505,422	-	-	-	2,755,197
Sugar Creek Golf Course	-	-	-	750,733	-	-	750,733
Transfers/Debt/Capital	75,001	378,910	(2)	295,472	2,044,016	2,852,603	5,646,000
Total Expenditures by Function	4,786,233	4,731,217	3,135,556	1,096,705	2,044,016	2,852,603	18,646,331
Net	389,811	384,474	(704,839)	1,265	1,276	(802,269)	(730,283)

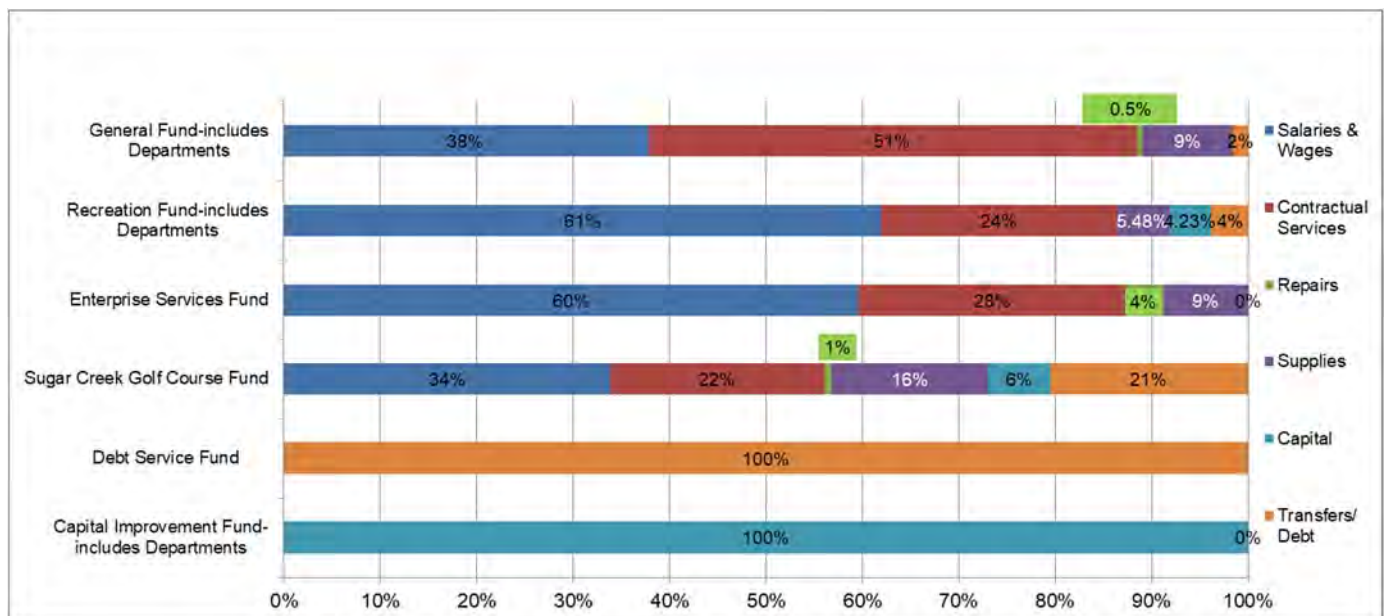
2021 Budget Percent of Revenues by Source by Fund

The graph below illustrates the percent of each revenue source for each Fund in the 2021 Budget.



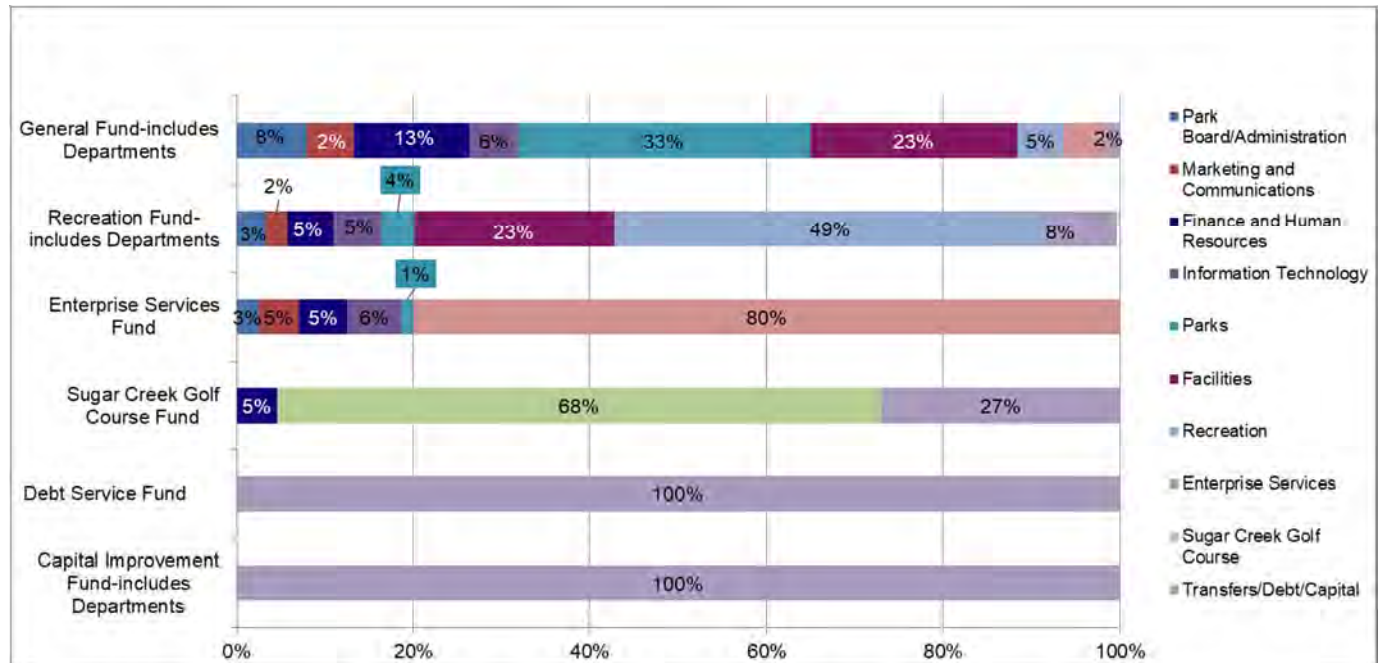
2021 Budget Percent of Expenditures by Object by Fund

The graph below illustrates the percent of expenditures by object for each Fund in the 2021 Budget.



2021 Budget Percent of Expenditures by Function by Fund

The graph below illustrates the percent of expenditures by function for each Fund in the 2021 Budget.



2021 BUDGET: BUDGET CHARTS AND PROFILE



2021 Budget Revenues by Source and Expenditures by Object and Function by Fund²

The chart below illustrates the projected 2021 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 91); for expenditures by object, refer to the Fund Summary section (on page 63); and for expenditures by function, refer to the Expenditures by Function section (on page 115) of the budget document.

Revenues by Source	General Fund	IMRF Dept.	FICA Depart.	Liability Dept.	Audit Dept.	Recreation Fund	SRA Dept.	Museum Dept.
Taxes	3,860,113	376,978	401,080	266,507	63,328	1,793,156	817,993	292,894
Donations, Advertising, Scholarship	40,000	-	-	-	-	1,500	-	400
Grants	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	1,783,800	-	350
Rentals	112,320	-	-	-	-	13,000	-	-
Passes, Memberships, Daily Uses	-	-	-	-	-	356,572	300	-
Merchandise Sales	19,000	-	-	-	-	45,726	-	-
Transfers	26,368	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
Interest	10,000	100	100	50	100	10,000	-	-
Total Revenues	4,067,801	377,078	401,180	266,557	63,428	4,003,754	818,293	293,644
Expenditures by Object								
Salaries & Wages	1,748,608	-	-	29,116	31,313	2,603,123	169,398	119,323
Contractual Services	1,116,088	506,858	481,345	292,579	26,484	839,203	244,845	53,736
Repairs	25,575	-	-	-	-	59,100	-	4,500
Supplies	453,268	-	-	-	-	225,219	200	33,660
Capital	-	-	-	-	-	-	200,000	-
Transfers/Debt	75,000	-	-	-	-	101,368	-	77,540
Total Expenditures by Object	3,418,539	506,858	481,345	321,695	57,797	3,828,013	614,443	288,759
Net	649,262	(129,780)	(80,165)	(55,138)	5,631	175,741	203,850	4,885
Expenditures by Function								
Park Board/Administration	298,807	34,138	28,589	9,761	9,761	139,860	19,523	-
Marketing and Communications	220,469	20,126	14,726	-	-	115,548	-	-
Finance and Human Resources	192,106	42,169	30,518	311,934	48,036	229,279	6,209	8,923
Information Technology	265,882	-	-	-	-	258,693	-	-
Parks	1,427,006	83,053	71,097	-	-	43,046	-	135,132
Facilities	939,269	93,212	91,134	-	-	1,070,191	-	-
Recreation	-	121,035	126,131	-	-	1,870,026	388,711	49,664
Enterprise Services	-	113,125	119,150	-	-	-	-	17,500
Sugar Creek Golf Course	-	-	-	-	-	-	-	-
Capital/Transfers/Debt	75,000	-	-	-	-	101,370	200,000	77,540
Total Expenditures by Function	3,418,539	506,858	481,345	321,695	57,797	3,828,013	614,443	288,759
Net	649,262	(129,780)	(80,165)	(55,138)	5,631	175,741	203,850	4,885

²The total revenues for each source and expenditures for each object category and function are in the "Total" column on the chart on the following page.

2021 BUDGET: BUDGET CHARTS AND PROFILE



2021 Budget

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

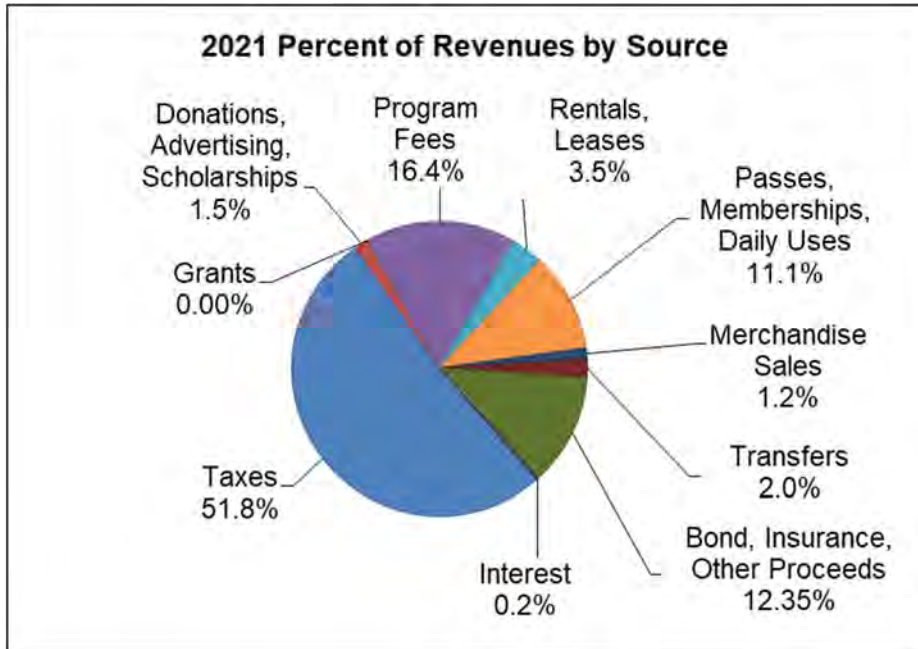
The chart below illustrates the projected 2021 revenues by source and expenditures by object/function by Fund (Enterprise Services, Sugar Creek Golf Course, Debt Service, Early Bond Repayment and Capital Improvement Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section (on page 91); for expenditures by object, refer to the Fund Summary section (on page 63); and for expenditures by function, refer to the Expenditures by Function section (on page 115) of the budget document.

Revenues by Source	Enterprise Services Fund	Sugar Creek Golf Course Fund	Debt Service Fund	Early Bond Repayment Fund	Capital Improvement Fund	Paving and Lighting Dept.	Total
Taxes	-	-	1,269,959	-	-	136,375	9,278,383
Donations, Advertising, Scholarship	1,575	-	-	-	219,500	-	262,975
Grants	-	-	-	-	-	-	-
Program Fees	1,054,971	107,500	-	-	-	-	2,946,621
Rentals	315,494	178,920	-	-	-	-	619,734
Passes, Memberships, Daily Uses	937,981	686,550	-	-	-	-	1,981,403
Merchandise Sales	25,225	125,000	-	-	-	-	214,951
Transfers	77,540	-	254,009	-	-	-	357,917
Bond Proceeds	7,931	-	520,324	-	1,684,459	-	2,212,714
Interest	10,000	-	1,000	-	10,000	-	41,350
Total Revenues	2,430,717	1,097,970	2,045,292	-	1,913,959	136,375	17,916,048
Expenditures by Object							
Salaries & Wages	1,869,067	371,883	-	-	-	-	6,941,831
Contractual Services	869,494	242,224	7,000	-	-	-	4,679,856
Repairs	122,505	9,205	-	-	-	-	220,885
Supplies	274,492	177,921	-	-	-	-	1,164,760
Capital	-	70,000	-	-	2,852,603	-	3,122,603
Transfers/Debt	-	225,472	2,037,016	-	-	-	2,516,396
Total Expenditures by Object	3,135,558	1,096,705	2,044,016	-	2,852,603	-	18,646,331
Net	(704,841)	1,265	1,276	-	(938,644)	136,375	(730,283)
Expenditures by Function							
Park Board/Administration	79,830	-	-	-	-	-	620,269
Marketing and Communications	142,648	-	-	-	-	-	513,517
Finance and Human Resources	170,178	50,500	-	-	-	-	1,089,852
Information Technology	194,021	-	-	-	-	-	718,598
Parks	43,459	-	-	-	-	-	1,802,793
Facilities	-	-	-	-	-	-	2,193,806
Recreation	-	-	-	-	-	-	2,555,567
Enterprise Services	2,505,422	-	-	-	-	-	2,755,197
Sugar Creek Golf Course	-	750,733	-	-	-	-	750,733
Capital/Transfers/Debt	-	295,472	2,044,016	-	2,852,603	-	5,646,001
Total Expenditures by Function	3,135,558	1,096,705	2,044,016	-	2,852,603	-	18,646,333
Net	(704,841)	1,265	1,276	-	(938,644)	136,375	(730,283)

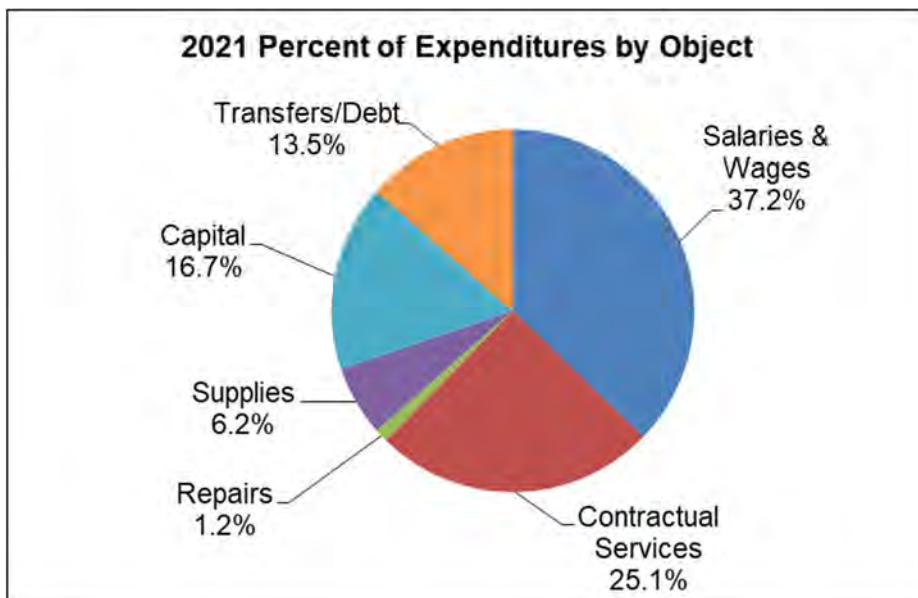
³The total revenues for each source and expenditures for each object category and function in the "Total" column on the chart above also include the funds on the chart on the previous page.

Elmhurst Park District 2021 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.

Demographics: The Park District's population is approximately 46,746 and the number of households is 16,541 (boundaries are not coterminous with the City of Elmhurst and data from Vision 2020 Plan demographic analysis). According to the United States Census (2019 estimates), the percent of persons under age 18 is 26.2%, the median age is 39.9 years, and the percent of the population over 65 is 15.2%. The median household income is \$118,609 and per capita income is \$57,881 (2019 dollars).

Real Estate: The equalized assessed valuation (EAV) of real estate for 2019 is \$2,665,339,679.

Tax Rate: The tax rate for levy year 2019 is 0.3335 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 2021 is \$18,646,331. The fiscal year is January 1 to December 31.

Park Resources: The Park District manages 474 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 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 currently employs 60 full-time and approximately 100 part-time and 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 (2007-2020).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2018).
- 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).

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

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

additional growth for the District as the Ben Allison Playground and Eldridge Park were opened. The Abbey was also established during this period as a place for teenagers to gather, but did not become part of the Park District until 1964. During the decade of the 1960s, seven new parks were opened, including the York Commons Pool which was dedicated in 1967.

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

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

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

In 2019 the District acquired 2.92 acres of property at 155 E. St. Charles Road to develop a park in a neighborhood which was identified as deficient in park space. The property also included the 11,800 square foot former Redeemer Center building, proposed for use as a future Adult Center. In 2020 the District observed its 100th anniversary and while the year was much less celebratory than had been planned due to the COVID-19 pandemic, it was noteworthy that in July, the Park Board dedicated the property at 155 E. St. Charles Road as Centennial Park, the first new park in Elmhurst in more than three decades with the name having been chosen to commemorate the 100th anniversary.

Overview of the City of Elmhurst: Elmhurst is a community that is rich in culture and history, dating back to its settlement in the 1840s. While the suburbanization of Chicago encompassed Elmhurst and many other regional communities, Elmhurst clearly developed as a community with its own distinct heritage and image, casting aside its suburban label. Celebrating its 133rd year, Elmhurst is a highly livable and sustainable community that has its own symphony orchestra, art museum, historical museum and various other cultural offerings that appeal to residents and visitors alike. Located approximately 16 miles west of the Chicago Loop, Elmhurst is easily accessible via highway and rail. Interstates 294 and 290 intersect on the City's east side, providing both north-south and east-west access that links with the City of Chicago to the east and O'Hare Airport 12 miles north. The community is served by commuter rail on Metra's Union Pacific West Line, with a station stop in the heart of Downtown Elmhurst. The City of Elmhurst has a healthy business and industry base, with numerous retail business areas outside the downtown area. The City is also home to three industrial parks located in the perimeter areas of the community.

Elmhurst has already realized the growth pressures of the past several decades and is in a period of very slow growth that is fueled largely by redevelopment. In the past two decades, numerous older homes and commercial buildings have been demolished to make way for new larger homes or townhouse/condominium developments. According to the Chicago Metropolitan Agency on Planning, the population of Elmhurst is projected to grow to 43,075 by the year 2030, an increase of less than one percent. The 2010 Census illustrates that this number has already been surpassed with 44,121 as the City of Elmhurst population.

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 PARK AND FACILITY MAP

Parks

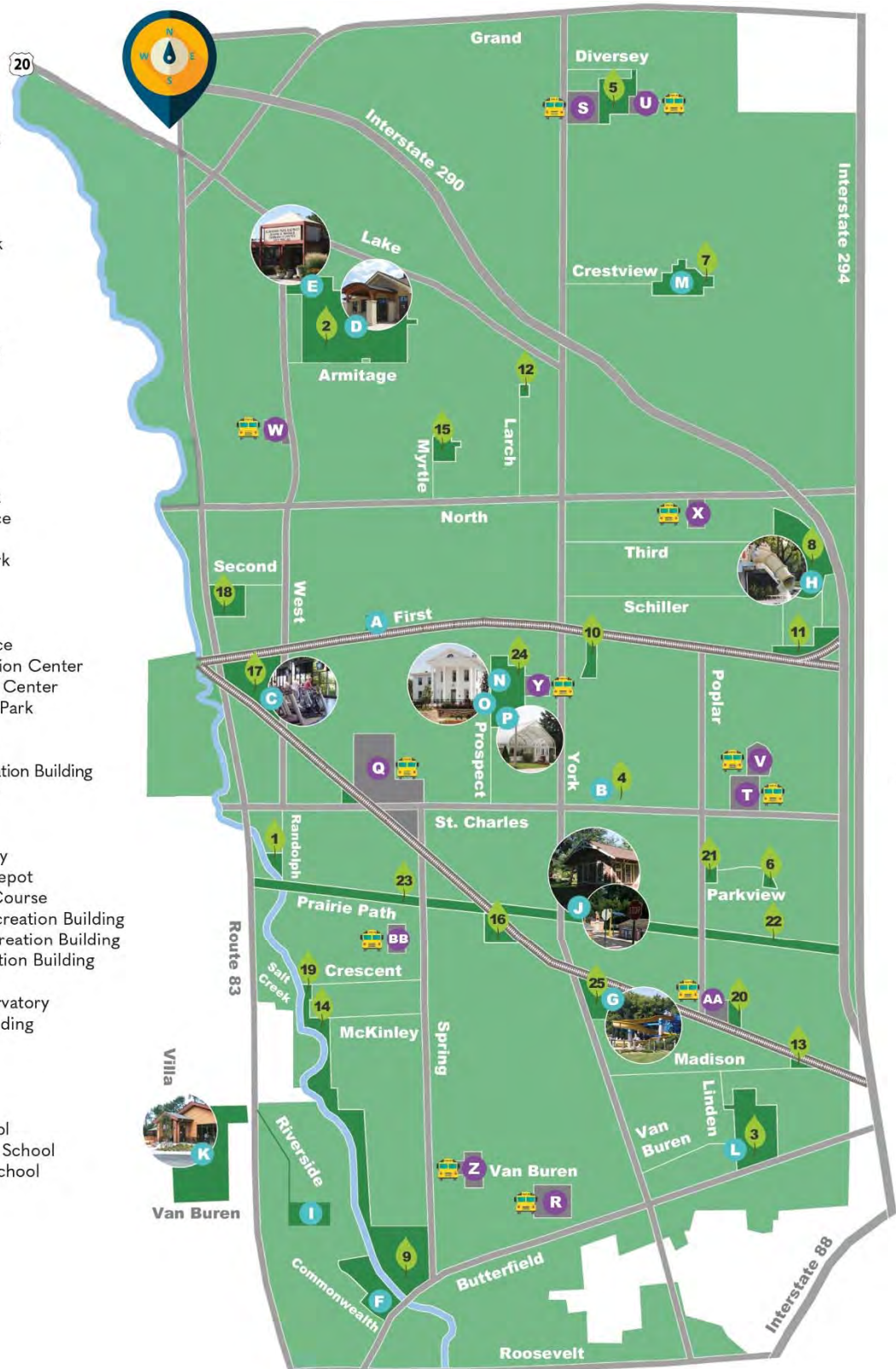
- 1 Ben Allison Park
- 2 Berens Park
- 3 Butterfield Park
- 4 Centennial Park
- 5 Conrad Fischer Park
- 6 Crescent Park
- 7 Crestview Park
- 8 East End Park
- 9 Eldridge Park
- 10 Glos Memorial Park
- 11 Golden Meadows
- 12 Jaycee Tot Lot
- 13 Kiwanis Park
- 14 Maple Trail Woods
- 15 Marjorie Davis Park
- 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 Centennial Recreation 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
- V Edison
- W Emerson
- X Field
- Y Hawthorne
- Z Jackson
- AA Jefferson
- BB Lincoln



Demographic and Economic Statistics – Last Ten Fiscal Years December 31, 2019 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2019	46,749	2,586,481,923	55,327	2.70%

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

Principal Employers – Current and Nine Fiscal Years Ago December 31, 2019 (Unaudited)

Employer	2019			2010		
	Employees	Rank	Employees as a Percentage of District Population	Employees	Rank	Employees as a Percentage of District Population
Edwards-Elmhurst Healthcare	2,800	1	5.06%	2,173	1	5.02%
Elmhurst School District #205	1,073	2	1.94%	850	2	1.96%
McMaster-Carr Supply Co.	800	3	1.45%	820	3	1.96%
Elmhurst College	688	4	1.24%	600	4	1.39%
The Chamberlain Group	550	5	0.99%	300	7	0.69%
Altorfer	400	6	0.72%			
Patten Power Systems	400	7	0.72%			
Semplex Corporation	260	8	0.47%			
Superior Sound, Inc.	250	9	0.45%			
FedEx Freight, Inc.	200	10	0.36%			
Superior Ambulance	200	10	0.36%	350	5	0.81%
Steerling Engineering, Inc.				320	6	0.74%
Hasset Air Express				300	8	0.69%
S & S Automotive, Inc.				300	9	0.69%
Laboratory Corp. of America				250	10	0.58%
Total	7,621		13.77%	6,263		14.53%
Total Population			46,387			43,298

Data Source: Elmhurst School District #205, City of Elmhurst

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

Taxpayer	2019 Tax Levy			2009 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	\$ 18,352,170	1	0.72%			
McMaster Carr Supply Co	17,791,790	2	0.70%	\$ 17,574,150	2	0.78%
Federal Construction LLC	12,135,710	3	0.47%	13,109,750	3	0.58%
Royal Management Corp.	10,435,830	4	0.41%	7,082,170	6	0.31%
Horizon Group VIII LLC	8,459,240	5	0.33%	5,607,770	7	0.25%
VIP Elmhurst II LLC	8,381,500	6	0.33%	5,184,801	8	0.23%
678 North York St LLC	5,700,450	7	0.22%			
UBS Realty Investors LLC	5,312,900	8	0.21%	7,317,350	5	0.32%
Timothy Place NFP	5,085,950	9	0.20%			
Cook Financial LLC	4,649,000	10	0.18%			
Elmhurst Memorial				23,762,490	1	1.05%
AIMCO				12,120,820	4	0.54%
Manulife Financial				4,960,740	9	0.22%
Patten Tractor & Equipment				4,931,740	10	0.22%
	<u>96,304,540</u>		<u>3.77%</u>	<u>101,651,781</u>		<u>4.50%</u>

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

Data Source: DuPage County Clerk's Office

Capital Asset Statistics - December 31, 2018 (Unaudited)

Function/Program	2010	2011-2015 unchanged	2016	2017	2018	2019
Parks and Recreation						
Parks						
Total Acreage	462	463	464	468	468	471
Number of Parks	28	28	28	28	28	28
Facilities (Number)						
Playground	18	18	18	18	18	18
Indoor Swimming Facilities	1	1	1	1	1	1
Outdoor Swimming Facilities	2	2	2	2	2	2
Sprayground	1	1	1	1	1	1
Miniature Golf	1	1	1	1	1	1
Conservatory/Museum	1	1	1	1	1	1
Lagoon	1	1	1	1	1	1
Outdoor Skating Area	1	1	1	1	1	1
Cross Country Ski Trails	2	2	2	2	2	2
Community Center	1	1	1	1	1	1
Football/Soccer Fields	26	26	26	26	26	26
Ball Diamonds	28	28	28	28	28	28
Climbing Wall	1	1	1	1	1	1
Racquetball Courts	3	3	3	3	3	3
Tennis Courts-Indoor	6	6	6	6	6	6
Tennis Courts-Outdoor	27	27	27	27	27	27
Picnic Areas	12	12	12	12	12	12
Outdoor Basketball Courts	13	13	13	13	13	13
Sled Hill	4	4	4	4	4	4
Café/Concession Stands	6	6	6	5	4	4
Roller Hockey Courts	3	3	3	3	3	3
Skateboard Park	1	1	1	1	1	1
Community Garden	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1
Health and Fitness Center	1	1	1	1	1	1
Walking/Biking Trails	5	5	5	5	5	5
Historical Structure	1	1	1	1	1	1
Synthetic Turf Fields	2	2	2	2	2	2
Data Source: 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. Therefore, the Board and staff combined them into a single guiding document named the Vision 2020 Plan. The Plan incorporates the broad themes and specific goals and tactics for comprehensive planning (e.g., physical asset and program improvements) and strategic planning (e.g., internal operations, communication, and financial improvements).

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, online comment forms, 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 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. In July 2017, the Board approved the final Vision 2020 Plan document, which included a summary of the Vision 2020 feedback collected, needs assessment data and analysis, and key findings and recommendations.

District Strategy

As part of the Vision 2020 Process, the Board and staff reviewed and updated the District's **mission** and **vision** statements and established District **values** to serve as the guiding philosophy for creating District strategy. Then, staff participated in collaborative workshops to identify organizational strengths, weaknesses, opportunities, and threats as well as brainstormed 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 the specific actions to implement them. The themes, goals, and tactics reflect Vision 2020 findings and recommendations.



Vision 2020 Strategic Work Plan (SWP)

Developed by staff and approved by the Board, the SWP outlines the broad themes and goals and specific tasks to implement the Vision 2020 Plan (as defined in the previous section). The SWP format includes an overview of the Mission, Vision, Values, Themes, and Goals and the detailed action plan for each tactic (see pages 34-35 for the 2021 SWP). The detailed action plan for addressing each tactic includes the goals and values addressed, cost range, timeframe, department/staff responsibilities, and implementation goal. Department/function-specific work plan projects/initiatives are included in the department/function 2021 Work Plan sections 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 at least annually. As a result, it evolves based on ongoing shifts, opportunities, and challenges in the District's operating, economic, and political environments. For example, the Board and staff refocused Vision 2020 strategy in 2020 due to the operational and financial impacts of the pandemic, including how to address the Vision 2020 large-scale projects identified by the community as high priorities. On March 30, 2020, the Board decided to end planning for a potential referendum in November 2020 and making non-refundable payments on the contingent based purchase of the 837 S. Riverside Drive property for the new Indoor Sports Facility. As the Board and staff began to assess the short and potential long-term impacts of the pandemic, the 2020 SWP needed a critical update

to determine the next steps for successfully implementing the District's long-term strategy within current financial and staffing constraints. On August 27, 2020, the Board approved a revised 2020 SWP to provide direction for work planning and decision-making for the remainder of 2020 and to guide 2021 SWP development.

As in previous years, the comprehensive 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 the tactics to assist with forecasting the long-term resources needed to implement the Plan. In late-fall 2020, the Board and staff developed the 2021 SWP by reviewing performance data, economic indicators, national and local trends, and community and employee feedback. To address the needs identified in the data trends, the Board and staff discussed and reviewed proposed future Vision 2020 strategic priorities. On December 14, 2020, the Board reached preliminary consensus on the proposed actions for addressing 2021 strategic priorities (2021 SWP Goals and Tactics) that shaped staff's 2021 budget and work planning. The Board formally approves the SWP 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 District also 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 2021 Strategic Work Plan Mission, Vision, Values, Themes and Goals

Mission	We enrich lives while having fun.
Vision	To be a national leader in providing memorable parks and recreation experiences to our community.
Values	
Fun Integrity Customer Service Excellence Community Focused	We will inject fun and passion in what we do every day. We will always do the right thing and we will do it the right way. We will exceed customer expectations consistently and present the 'wow' moment. At the end of the day, it's all about the community we serve.
Themes	Goals
PA PARKS Meet community need for parks, open space, and outdoor amenities.	PA1: Maintain and update existing parks, open space, & 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 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 program 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 needs.
FI FINANCE Sustainable revenues strategies and funding options.	FI1: Develop strategies to improve financial sustainability.
	FI2: Seek alternate sources of revenue.
IO INTERNAL OPERATIONS Strengthen Organizational Culture.	IO1: Continue to invest in training, continuing education, and personal development.
	IO2: Improve internal communication and engagement.
	IO3: Assess operational needs and organizational structure.
	IO4: Become a more data-driven organization.
	IO5: Increase focus on Districtwide succession planning.

2021 STRATEGIC WORK PLAN TACTICS

Year 4										
Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Lead	Staff Groups	Implementation Goal	Progress
PA	PA1, PA2	Create master plan for an expanded Glos Park at 135 Palmer Drive, demolish building, and complete site improvements	Community Focused, Integrity, Fun	\$\$\$\$	March 2021	October 2021	Director of Facilities	Facilities, Parks, Administration, Marketing & Communications	Based on master plan, demolish 135 Palmer Drive and develop site to expand open space in Glos Park	
PA	PA3	Utilize outdoor spaces in innovative ways to provide core offerings	Community Focused, Customer Service Excellence, Fun	\$	Spring 2021	Fall 2021	Director of Recreation, Director of Enterprise Services	Program Supervisors, Facilities, Parks	Expand core offerings by utilizing outdoors spaces	
PA	PA1, PA2, PA3	Create master plan and begin construction of a neighborhood park at Centennial Park	Community Focused, Integrity, Fun	\$\$\$\$	January 2021	March 2022	Director of Facilities	Facilities, Parks, Administration, Marketing & Communications	Create neighborhood park plan based on community input and begin construction in conjunction with Adult Center redevelopment	
FA	FA2,PR2	Complete design, development, and engineering and begin renovation of Adult Center	Community Focused, Integrity, Fun	\$\$\$\$	January 2021	June 2022	Director of Facilities	Facilities, Recreation, Administration, Marketing & Communications	Hire Dewberry Architects to complete architecture and engineering services and begin construction of the new Adult Center	
FA	FA3, PR3	Optimize use of existing non-traditional indoor facility spaces to provide core offerings	Community Focused, Customer Service Excellence, Fun	\$	Winter 2021	Fall 2021	Director of Recreation, Director of Enterprise Services	Program Supervisors, Facilities, Information Technology	Maximize the use of indoor facility spaces by providing core offerings in non-traditional spaces which are underutilized due to the pandemic	
PR	PA3, PR1, PR2, PR3	Invest in and provide core offerings virtually and in outdoor settings that are adaptable to pandemic restrictions	Community Focused, Customer Service Excellence, Fun	\$	Winter 2021	Fall 2021	Director of Recreation, Director of Enterprise Services	Program Supervisors, Information Technology	Utilize resources to continue providing core offerings via alternative methods and spaces	
PR	PR3	Work with other organizations to gain priority access to their programming spaces	Community Focused, Customer Service Excellence, Fun	\$	Winter 2021	Fall 2021	Director of Recreation	Recreation Program Supervisors	Facilitate discussions and take necessary actions to gain priority access to other organizations' programming spaces	
CO	CO1, CO2, IO1, IO2	Refine and implement updates to "A" Game customer service model based on current operations	Community Focused, Customer Service Excellence	\$	February 2021	May 2021	Director of Marketing & Communications	Customer Service Team, Management Team	Review the current model to determine if modifications are needed based on operational/financial limitations (including staffing levels and facility hours) and roll out an updated model to all staff to ensure customer service expectations are met	
CO	PA3, PR2, CO1	Continue to engage community to determine park and recreation needs	Community Focused, Customer Service Excellence, Integrity	\$	September 2020	September 2021	Division Manager-Strategy & Planning	Marketing & Communications, Administration	Determine and execute effective methods for continuing to collect community feedback to meet current needs and drive future priorities	
FI	FI1	Review financial indicators and assumptions and adjust as needed to maintain long-term sustainability	Integrity	\$	April 2021	August 2021	Division Manager-Finance	Management Team	Complete review of, and make adjustments to financial indicators, assumptions, and targets to ensure effective tracking and analysis of long-term fiscal sustainability	
FI	FI2	Finalize sale of The Abbey	Community Focused, Integrity	\$	December 2020	February 2021	Park Board, Executive Director	Facilities, Recreation, Information Technology	Complete the sale of The Abbey and transfer of ownership to Elmhurst School District #205	
FI	FI1	Update the financial and operating goals and determine the optimum structure of Enterprise Services to position it for long-term sustainability	Customer Service Excellence, Integrity	\$	April 2021	August 2021	Executive Director	Enterprise Services, Finance and HR, Administration	Complete review and revision of Enterprise Services financial and operational goals and determine changes to operating structure to meet those goals	
IO	IO1, IO2, IO3	Utilizing employee feedback, provide the support needed to work effectively during the pandemic	Community Focused, Customer Service Excellence, Integrity	\$	July 2020	December 2021	Division Manager-Strategy & Planning, Division Manager-Human Resources & Risk	Organizational Culture Team	To maintain a healthy work culture, identify and provide ways to support staff during the pandemic	
IO	IO1, IO2	Evaluate and implement actions to become a more diverse, equitable, and inclusive organization	Community Focused, Customer Service Excellence, Integrity, Fun	\$	February 2021	June 2022	Park Board, Executive Director	Division Manager-Strategy & Planning & Division Manager-Human Resources & Risk, Staff Team	Based on stakeholder feedback, develop and begin to implement action plan to become a more diverse, equitable, and inclusive culture and work environment	
IO	IO2, IO3, IO5	To adapt to the long-term impacts of the pandemic, continue to analyze organizational needs to support operations	Community Focused, Customer Service Excellence, Integrity, Fun	\$	October 2020	August 2021	Executive Director	Management Team	Continue to analyze District operations, organizational structure, and work environment to implement changes to support future operations and the successful execution of District strategy	

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

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Performance Measurement

Performance measurement provides data to complement decision-making, improve performance, communicate progress, and provide accountability. To address the 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 measures has been to support strategic planning and goal setting, improve/enhance service delivery and customer service, evaluate effectiveness of operations, strengthen accountability, communicate results of programs/services and provide 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 long-range plans.

To monitor implementation of the Vision 2020 Plan, staff tracks the Plan's needs assessment metrics and other measures that link to monitoring Plan strategy. 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 continue to utilize and refine the data available and performance targets for these measures to provide a snapshot of how actual performance compares to the target goal. By tracking achievement of performance targets, staff can assess the effectiveness of current District strategy and make adjustments to work plans and the allocation of resources to ensure successful Vision 2020 implementation. Based on the impacts of the pandemic on District strategy and work plans, staff will reassess which measures are still applicable in 2021 and if new measures are needed for tracking Vision 2020 performance.

Performance Measure	Performance Target	Reporting
Parks Theme		
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
Facilities Theme		
Facility Assessments	To be determined	Future
Level of Service Standards	To be determined	Future
Facility Usage	To be determined	Future
Programming Theme		
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	Future
Communications Theme		
Customer Satisfaction Ratings	90.0%	Annually
Net Promoter Score	70.0%	Annually
Financial Theme		
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% or below	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
Internal Operations Theme		
Organizational Culture Survey	To be determined	Annually

Staff also track measures for monitoring progress toward accomplishing the mission and work plans for each District department/function, which are reported in the Expenditures by Function section of 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:

While developing the 2021 Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses (listed on pages 39-40). Using conservative assumptions, staff compared prior year trends, projected long-range Capital Improvement Plan figures and future debt obligations against the 2021 Budget to develop budget projections for 2022 to 2025. In addition, staff also considered the immediate and potential long-term effects financial impacts of the pandemic. 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:

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenues*	18,579,982	19,079,789	19,129,973	15,345,417	17,207,255	18,739,825	19,117,441	19,495,607
Expenses*	16,345,571	14,945,705	16,972,765	13,007,332	15,292,051	16,813,025	17,213,922	17,627,966
Net Operating Difference	2,234,411	4,134,084	2,157,208	2,338,085	1,915,204	1,926,800	1,903,519	1,867,641
Transfer Revenue/Bond Proceeds	2,470,401	7,950,562	1,564,490	2,570,631	983,772	908,330	938,710	961,484
Capital Expenses	(3,146,063)	(9,370,982)	(2,675,249)	(3,122,603)	(5,104,654)	(4,999,039)	(2,264,633)	(1,222,721)
Transfer Expenses	(2,276,082)	(3,963,260)	(3,677,911)	(2,516,396)	(2,540,867)	(1,923,648)	(1,949,593)	(1,975,812)
Net	(717,333)	(1,249,596)	(2,631,462)	(730,283)	(4,746,545)	(4,087,557)	(1,371,998)	(369,408)

*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 2021 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, and major development proposed in the Long-range Capital Plan from 2021 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.

2021 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

Estimated Projected Long Range Budget Plan								
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget
Revenues								
Taxes	8,415,144	8,807,401	8,990,727	9,278,383	9,463,951	9,653,230	9,846,294	10,035,219
Donations, Advertising, Scholarships	412,482	267,149	87,250	262,975	92,000	92,000	92,000	92,000
Grants	-	357,048	16,100	-	1,100	1,100	1,100	1,100
Program Fees	4,826,611	5,047,086	5,303,992	2,946,621	4,368,332	5,222,261	5,371,248	5,524,612
Rentals	666,871	653,810	726,502	619,734	665,605	691,656	700,545	709,553
Passes, Memberships, Daily Uses	3,775,752	3,338,076	3,552,399	1,981,403	2,311,982	2,723,557	2,749,041	2,774,855
Merchandise Sales	282,105	355,746	381,603	214,951	266,936	318,670	319,659	320,663
Transfers	2,377,585	2,310,505	1,550,640	357,917	358,723	254,973	255,522	256,082
Bond Proceeds/Misc Revenue	92,816	5,640,057	13,850	2,212,714	625,049	653,357	683,188	705,403
Interest	201,017	253,473	71,400	41,350	37,350	37,350	37,553	37,605
Total Revenues	21,050,383	27,030,351	20,694,463	17,916,048	18,191,027	19,648,155	20,056,150	20,457,091
Expenses								
Salaries & Wages	8,117,828	8,400,705	9,162,945	6,941,831	8,263,258	9,059,238	9,240,423	9,425,232
Services	5,017,763	5,105,539	5,916,551	4,679,856	5,381,834	5,920,018	6,068,018	6,219,719
Repairs	207,638	140,269	234,961	220,885	231,929	230,078	238,996	250,946
Supplies	1,274,184	1,299,192	1,658,307	1,164,760	1,415,028	1,603,690	1,666,484	1,732,069
Total Operating Expenses	14,617,413	14,945,705	16,972,764	13,007,332	15,292,050	16,813,024	17,213,921	17,627,966
Net Income (except Capital and Transfer Expenses)	6,432,970	12,084,646	3,721,699	4,908,716	2,898,977	2,835,131	2,842,229	2,829,126
Capital	3,146,063	9,370,982	2,675,249	3,122,603	5,104,654	4,999,039	2,264,633	1,222,721
Debt Service/Transfers	4,004,240	3,963,260	3,677,912	2,516,396	2,540,867	1,923,648	1,949,594	1,975,812
Total Expenses (Operating, Capital and Debt)	21,767,716	28,279,947	23,325,925	18,646,331	22,937,572	23,735,712	21,428,148	20,826,499
Net	(717,333)	(1,249,596)	(2,631,462)	(730,283)	(4,746,545)	(4,087,557)	(1,371,998)	(369,408)

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 2022 through 2025 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 historical actual figures, other than one-time developer donations that cannot be predicted.
- Grants - Projected based on any known awarded grants.
- Program Fees – Projected to increase in the Recreation and Enterprise Services Funds by 50% in 2022 and 20% in 2023 and thereafter Recreation Fund is projected to increase by 2.5% and Enterprise Services Fund by 3.5%. Sugar Creek Golf Course fees increase by 2.0% annually.
- Rentals - Projected to increase in the General, Recreation and Enterprise Services Funds by 10% in 2022 and 5% in 2023 and thereafter General Fund increases are 1.0%; Recreation Fund increases are 5.0% and Enterprise Services Fund increases are 1.5%. Sugar Creek Golf Course Fund increases are 1.0%.
- Passes, Memberships, Daily Uses - Projected to increase by 25% in 2022 and 25% in 2023 and thereafter 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 - Projected to increase by 30% in 2022 and 25% in 2023 in the General, Recreation and Enterprise Services Funds; thereafter General Fund increases are 2.0%; Recreation Fund increases are 0.5%; Enterprise Services Fund are projected flat. Sugar Creek Golf Course Fund is projected to increase by 20% in 2022 and 15% in 2023; thereafter are projected to remain flat.

2021 BUDGET: LONG-RANGE PLANNING



- 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 – Are projected to increase by 20% in 2022 and 10% in 2023 (with the exception of Sugar Creek Golf Course where staffing costs were not significantly impacted by the pandemic) and then increase annually by 2.0% across all Funds.
- Contractual Services - Are projected to increase by 15% in 2022 and 10% in 2023 and then increase annually by 1.5%.
- Repairs - Increases are 5.0% annually.
- Supplies - Are projected to increase by 25% in 2022 and 15% in 2023 (with the exception of Sugar Creek Golf Course where supply expenses were not significantly impacted by the pandemic) and thereafter increase annually by 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, 2020 and 2021 provide nearly eleven 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 *2021 Cash and Investment Target Summary* chart on the next page for the twelve months ending December 31, 2021, all funds are projected to meet or exceed the first-tier unanticipated emergency cash flow targets established by the Board, except for Enterprise Services and 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 thirteenth 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 2021 capital, the proposed 2021 Budget for Sugar Creek Golf Course Fund is projected to have a net budget surplus of \$71,265 (revenues minus expenses). Average budgeted capital expenditures in the past 10 years for the Sugar Creek Golf Course have not exceeded \$45,000 in an effort to help minimize this reserve deficiency. The 2021 Proposed Budget for Sugar Creek includes capital expenditures totaling \$70,000 (\$30,000 for the required replacement of an underground fuel tank and an additional \$40,000 for the replacement of maintenance equipment).

In addition, due to major private competitors to Courts Plus coming into the market combined with the restrictions due to the pandemic and individuals' lack of comfort with indoor programming, the Enterprise Services Fund is underfunded and staff is recommending that Courts Plus (along with the Wilder Mansion and garden weddings) no longer be an enterprise operation expected to function without any tax support. This proposed budget reflects the funding of IMRF and FICA benefits for Enterprise Services staff, along with business insurance and audit costs through the use of property taxes totaling \$373,749. In addition, proposed capital expenditures in Enterprise Services of \$700,500 are also recommended to be funded from Capital Improvement Fund reserves. Finally, a critical Vision 2020 Strategic Work Plan tactic for 2021 is to review and update the financial and operating goals and structure of Enterprise Services to position it for long-term sustainability.

A copy of the Board's policies on reserves is on page 57.

2021 BUDGET: LONG-RANGE PLANNING



2021 Cash and Investment Target Summary

Fund/Department	Unaudited 12/31/2020 Cash & Investments	2021 Projected Operating Revenue	2021 Budgeted Operating Expenses	Proposed 12/31/21 Cash & Investments	Target %	Budgeted Tier 1 Original 2020 Fund Target	Will the 2020 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
General	3,988,779	4,067,801	3,418,539	4,638,041	35%	1,473,620	YES!	3,164,421
Recreation	2,392,927	4,003,754	3,828,013	2,568,668	10%	684,054	YES!	1,884,614
Enterprise Svcs	1,952,653	2,430,717	3,135,558	1,247,812	15%	1,917,134	No	(669,322)
IMRF	495,544	377,078	506,858	365,764	50%	221,345	YES!	144,419
FICA	494,509	401,180	481,345	414,344	50%	232,134	YES!	182,210
Liability Insurance	114,266	266,557	321,695	59,128	10%	26,504	YES!	32,624
Audit	58,468	63,428	57,797	64,099	50%	30,011	YES!	34,089
SRA	1,012,561	818,293	614,443	1,216,411	25%	178,271	YES!	1,038,140
Museum	174,912	293,644	288,759	179,797	25%	86,671	YES!	93,126
Sugar Creek	45,542	1,097,970	1,096,705	46,807		300,000	No	(253,193)
Total								5,651,128
Debt Service	19,755	2,045,292	2,044,016	21,031				
Paving & Lighting	80,019	136,375	-	216,394				
Capital Improvement Fund	1,950,635	1,913,959	2,852,603	1,011,991				
Restricted Capital Improvement Fund	102,253	-	-	102,253				
IT Cash	21,086	-	-	21,086				
	12,903,909	17,916,048	18,646,331	12,173,626				

Replenishment of Cash and Investments and Reserve Target Policy

Based on Park Board policy, the first tier cash and investment targets are the reserve targets for unanticipated emergencies and revenue shortfalls as illustrated on the *2021 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. Due to the unanticipated nature of the pandemic significantly reducing expenses in most of the District's operating funds, all target levels that are based upon a percentage of expenses are proposed to be maintained at their 2020 levels so as not to "artificially" reduce them and negatively impact the District's long term finances following recovery from the pandemic.

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 57 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, as in prior years, spend down reserves in 2021 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 2021 Operating Budget projections. However, in order to weather the effects of the pandemic and maintain long-term financial agility, in 2021 reserves are not proposed to be spent down from any of the District's primary operating funds (General, Recreation and Enterprise) and are proposed to be spent down only from the Special Recreation Association Fund (\$200,000) to partially fund the new Adult Center Renovation and Centennial Park Development projects and the Capital Improvement Fund (\$1,763,644) to fund various capital projects, including the Courts Plus Roof Improvements, the Courts Plus Group Exercise Studio HVAC Replacement, the Wagner Community Center HVAC Replacement, SAN (Storage Area Network) Replacement, the Courts Plus Pool Filter Replacement, the Wilder Mansion Fountain Mechanicals and Lights Replacement, and contingency funds and also to partially fund the 135 Palmer Drive Demolition and Site Improvements and Maintenance Facility Roof, Gutters, Downspouts, and Heavy Automotive Lift Replacement while ending 2021 with a projected net operating budget surplus of \$270,710 (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. The IMRF (33.3%), FICA (26.1%) and Liability (936.0%) Funds exhibit decreases in fund balances due to planned higher proposed expenditures than annual revenues in order to spend down second-tier reserves. The Enterprise Service Fund (71.0%) exhibits a decrease in its fund balance due to spending down of reserves for operations. The Capital Improvement Fund (104.5%) also exhibits a decrease due to the spending down of accumulated reserves for 2021 capital projects.

2021 BUDGET: LONG-RANGE PLANNING



2021 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/20 Fund Balance	2021 Proposed Revenues	2021 Proposed Expenses	Budgeted 12/31/21 Fund Balance	Percentage Change in Fund Balance
General		4,168,784	4,067,801	3,418,539	4,818,046	15.6%
	IMRF	389,859	377,078	506,858	260,079	-33.3%
	FICA	307,391	401,180	481,345	227,226	-26.1%
	Liability Insurance	5,891	266,557	321,695	(49,247)	-936.0%
	Audit	45,228	63,428	57,797	50,859	12.5%
Recreation		1,827,195	4,003,754	3,828,013	2,002,936	9.6%
	SRA	638,927	818,293	614,443	842,777	31.9%
	Museum	124,167	293,644	288,759	129,052	3.9%
Debt Service		10,414	2,045,292	2,044,016	11,690	12.3%
Enterprise Services		992,715	2,430,717	3,135,558	287,874	-71.0%
Sugar Creek Golf Course		1,172,346	1,097,970	1,096,705	1,173,611	0.1%
Total Operating Budgets		9,682,917	15,865,714	15,793,728	9,754,903	0.7%
Capital Improvement		898,534	1,913,959	2,852,603	(40,110)	-104.5%
	Paving & Lighting	23,856	136,375	-	160,231	571.7%
Total Capital Improvement Fund		922,390	2,050,334	2,852,603	120,121	-87.0%
Totals		10,605,307	17,916,048	18,646,331	9,875,024	-6.9%

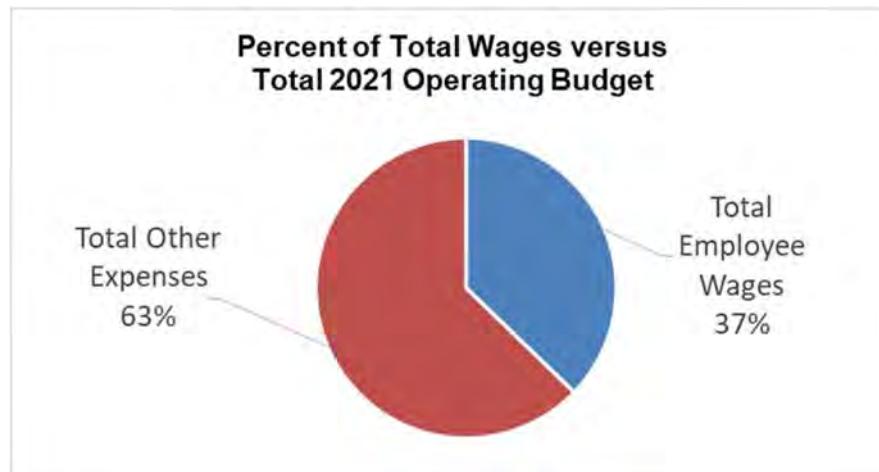
For all funds, the *Ending Fund Balances by Fund* chart below illustrates the prior year fund balances, projected increases and decreases in fund balances for the current year, and projected year-end fund balances based on the Proposed Budget. As illustrated above and in the chart below, all funds are projected to have healthy fund balances as of December 31, 2021 and will meet the fund balance target requirements as outlined in the Board's Fund Balance Policy on page 56.

2021 Ending Fund Balances by Fund

Major Fund	Minor Fund	12/31/19 Fund Balance	2020		Projected 12/31/20 Fund Balance	2021		Budgeted 12/31/21 Fund Balance
			Budgeted Revenues	Budgeted Expenses		Proposed Revenues	Proposed Expenses	
General		4,397,950	3,981,178	4,210,344	4,168,784	4,067,801	3,418,539	4,818,046
	IMRF	389,705	442,844	442,690	389,859	377,078	506,858	260,079
	FICA	324,903	446,755	464,267	307,391	401,180	481,345	227,226
	Liability Insurance	5,683	265,249	265,041	5,891	266,557	321,695	(49,247)
	Audit	44,817	60,432	60,021	45,228	63,428	57,797	50,859
Total General Fund		5,163,058	5,196,458	5,442,363	4,917,153	5,176,044	4,786,234	5,306,963
Recreation		2,676,732	5,990,999	6,840,536	1,827,195	4,003,754	3,828,013	2,002,936
	SRA	544,096	807,914	713,083	638,927	818,293	614,443	842,777
	Museum	177,407	293,444	346,684	124,167	293,644	288,759	129,052
Total Recreation Fund		3,398,235	7,092,357	7,900,303	2,590,289	5,115,691	4,731,215	2,974,765
Debt Service		244,623	1,775,038	2,009,247	10,414	2,045,292	2,044,016	11,690
Enterprise Services		1,304,670	4,468,937	4,780,892	992,715	2,430,717	3,135,558	287,874
Sugar Creek Golf Course		1,172,222	1,070,452	1,070,328	1,172,346	1,097,970	1,096,705	1,173,611
Total Operating Budgets		11,282,808	19,603,242	21,203,133	9,682,917	15,865,714	15,793,728	9,754,903
Capital Budget								
Capital Improvement		1,932,176	944,757	1,978,399	898,534	1,913,959	2,852,603	(40,110)
	Paving & Lighting	21,785	146,464	144,393	23,856	136,375	-	160,231
Total Capital Improvement Fund		1,953,961	1,091,221	2,122,792	922,390	2,050,334	2,852,603	120,121
Totals		13,236,769	20,694,463	23,325,925	10,605,307	17,916,048	18,646,331	9,875,024

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 37% (as compared to 54% in 2020).



Total full-time equivalents (FTEs) included in the 2021 Budget are 150.6, a decrease of 64.4 (30%) as compared to the 2020 Budget due to the effects of the pandemic. The 2021 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 2021, 60 full-time positions are included combined with 90.6 calculated part-time FTE's.

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 2021 Budget, reductions in staffing are included in every functional area of the District, with the exception of the Parks Department and Sugar Creek Golf Course, as a result of changes implemented in 2020 in response to the effects of the pandemic.

Administration, Marketing and Communications, Finance/Human Resources and Information Technology: Due to the overall contraction of District offerings, these Departments, which support the District's day to day operations, experienced reductions in FTEs ranging from 16% to 34%, primarily consisting of five (5) full-time positions being eliminated resulting in a savings of \$254,405.

Facilities, Recreation and Enterprise Services: These three Departments are responsible for the provision of the vast majority of the District's offerings occurring in indoor facilities. Due to mandated closures, capacity limitations, social distancing requirements and reluctance on the part of individuals to participate in indoor programming, offerings contracted significantly in 2020 and staffing levels were reduced as a result. In total, eleven (11) full-time positions were eliminated, along with dozens of part-time positions and combined FTEs dropped by 56.4 with the average reduction in FTEs at 34%. Reductions in staffing expenses across the three Departments total \$606,510

The chart below illustrates the number of actual FTE's for 2018 and 2019, budgeted 2020 and proposed 2021 FTEs and the variance from 2020 to 2021 for each functional area of the District. Total full-time equivalents (FTEs) are 150.6, a decrease of 64.4 as compared to 2020. The organizational chart on page 49 highlights the number of full-time employees by functional department.

ELMHURST PARK DISTRICT POSITION INVENTORY BY FUNCTION

Position Inventory by Function Full-time Equivalents (FTE) ³						
	2018 Actual	2019 Actual	2020 Budget	2021 Proposed Budget	INCREASE (DECREASE) FY '20 to FY '21	% Change FY '20 to FY '21
Administration	4.9	4.9	5.7	4.8	(0.9)	-16%
Marketing and Communications	4.0	4.0	4.4	2.9	(1.5)	-34%
Finance/Human Resources	7.0	7.0	7.2	4.9	(2.3)	-32%
Information Technology	4.3	4.3	4.3	3.1	(1.2)	-28%
Parks	22.0	21.0	21.9	20.5	(1.4)	-6%
Facilities	42.0	42.5	44.0	29.0	(15.0)	-34%
Recreation	53.0	56.3	65.7	39.5	(26.2)	-40%
Enterprise Services	54.5	53.0	51.9	36.7	(15.2)	-29%
Sugar Creek Golf Course	9.5	9.5	9.9	9.2	(0.7)	-7%
TOTAL FULL TIME EQUIVALENT	201.2	202.5	215.0	150.6	(64.4)	-30%

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

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 and the District will also 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 \$300,000+ 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 full-time salary ranges on January 1 of each even numbered year in order to prevent the ranges from

becoming outdated. The proposed 2021 Budget includes adjustments for any employees that may be earning less than the revised minimum for their salary grade in 2021. Due to the unprecedented impacts of the pandemic in 2020 that altered the work responsibilities of nearly every District employee and included a number of staff taking pay reductions, the District's formal evaluation process, which results in merit based pay adjustments, was not utilized in 2020. Instead, the proposed budget includes a 3.0% wage increase for all full-time staff and a 2.0% increase for all part-time staff.

Health Insurance

The proposed 2021 Budget reflects a projected decrease of 20.6% (\$200,394) for health, dental, vision and life insurance expenses as compared to the 2020 Budget. The average cost to the District for employee health insurance is budgeted at \$11,713 in 2021 (66 employees) vs \$10,938 in 2020 (89 employees). The 20.6% decrease in proposed expenses as compared to the 2020 Budget is primarily due to reduced staffing levels brought on by the pandemic.

The District changed from a Defined Benefit rate structure to a Defined Contribution structure with the implementation of the Blue Directions program in 2016. 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 five different health plan choices with varied price points, most of them at a significantly lower cost for the employee's share than the plans offered in prior years.

The 2021 Budget includes health insurance expenses for 60 full-time employees and 6 eligible part-time employees working over 30 hours per week versus 78 full-time and 11 eligible part-time in 2020. Part-time employees are eligible for health insurance coverage in accordance with the Patient Protection and Affordable Care Act (PPACA). The District received an increased renewal rate of 1.64% for 2021, however, the average premium change at the different demographic levels varied. As a result, slight modifications were made to the District's 2021 contribution rates.

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 predicted that the opt-out incentive program would end in 2014. However, changes in the law allow employers to continue offering the incentive. Eleven employees have chosen to waive coverage in 2021 with a projected savings for the District of approximately \$128,843.

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 2020 Budget, the District's contribution rate was 10.62% and for the 2021 Budget, the contribution rate is nearly unchanged at 10.57%. For the 2021 Budget, with the expenses for Enterprise

Services staff now being funded by tax dollars, total IMRF expenses are budgeted to increase an additional \$64,352. The increased expense impacts the IMRF Fund and the Sugar Creek Golf Course Fund.

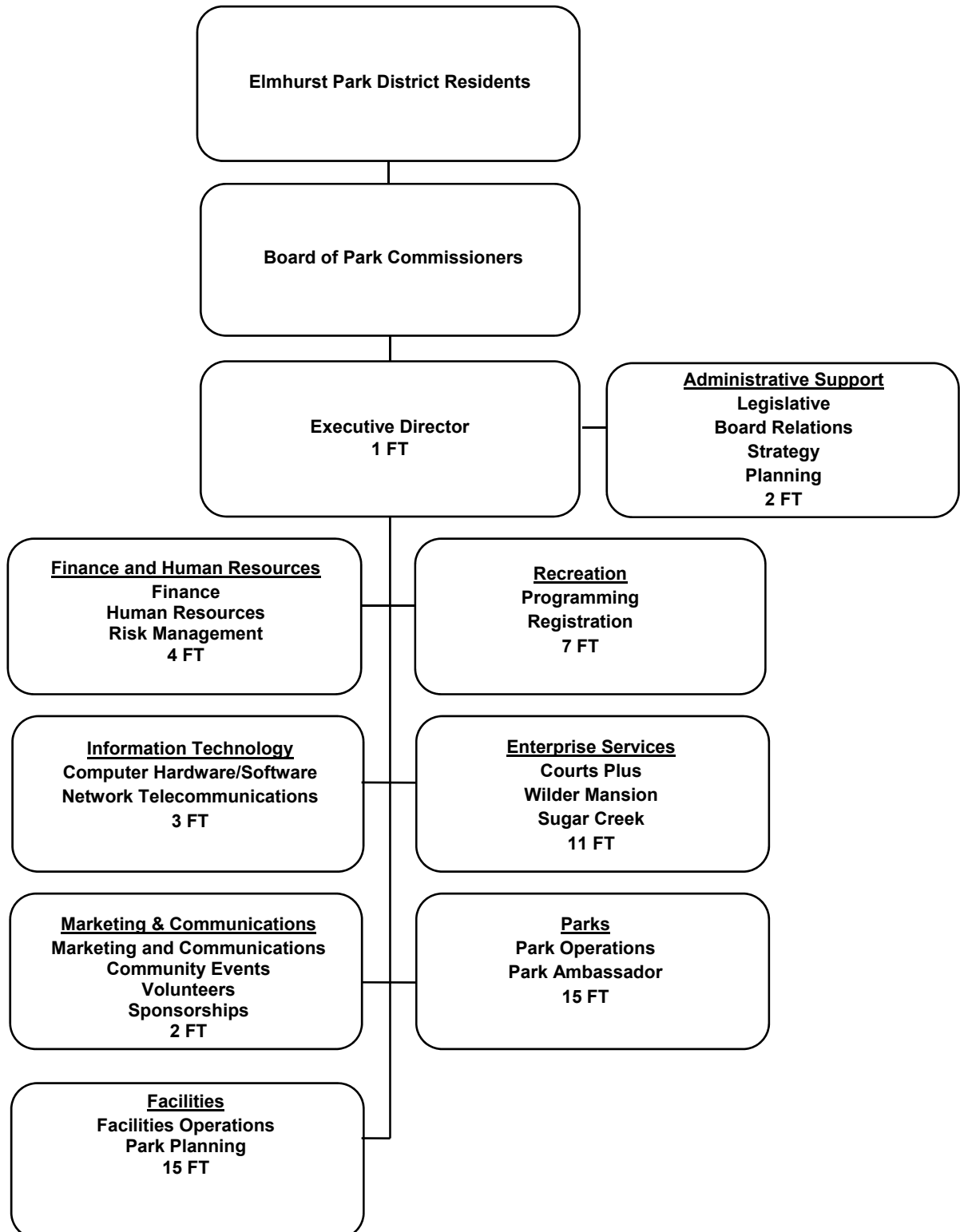
Employee Relations

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. The Finance & Human Resources Department 2021 Budget includes \$25,000 for District-wide events such as the Holiday Open House, a District outing and the summer employee picnic. Operational departments also include an additional \$28,925 which is used for specific purposes such as staff meeting supplies, external speakers, and part-time program staff recognition. As compared to the 2020, the budget was reduced by \$10,000 due to expenses allocated for the District's 100th anniversary.

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 2021 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 \$26,682, a decrease of \$21,787 (45.0%) as compared to the 2020 Budget. The Park Board's continuing education budget is \$15,450, unchanged from the 2020 Budget.

ELMHURST PARK DISTRICT PROPOSED 2021 BUDGET ORGANIZATIONAL CHART



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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 and ends it with Park Board approval of the final budget in December. However, due to the significant financial and operational impacts of the pandemic in 2020 that were continuing to evolve during the budget development process, the Park Board and staff adjusted the District's 2021 budget timeline to begin in October 2020 to allow more time to compile realistic 2020 year-end and 2021 financial projections. According to State law, the Board is required to approve the combined annual budget and appropriation ordinance by the first quarter of each fiscal year, which is the end of March 2021. To prepare for the legally allowed later budget approval timing, staff finalized the budget calendar in early October to kick-off the process and updated the budget manual that provides the guidelines and procedures for completing the budget.

In late October, staff were trained on the Executive Director's budget parameters and expectations and budget preparation procedures. In November and early December, prior to completing the operating budget, staff and the Board reviewed the Strategic Work Plan and made updates as needed to implement District Vision 2020 strategy. The Departments then set goals for the coming fiscal year that reflect the initiatives and tactics outlined in the Strategic Work Plan and identify and prioritize 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 capital projects. Once the Capital Plan is complete, the upcoming year of the proposed plan is incorporated into the proposed budget.

In November, the Departments prepared operating budgets and input them into the District's financial software. Departments submitted their requests to the Executive Director in late November for review. In December, the Executive Director finalized revenue (including tax projections prepared in October based on legal requirements), expenditure, fund balance, and cash and investment target estimates in order to prepare the proposed budget. The proposed budget was distributed to the Board in late February. At that time, the Board announces the availability of the tentative budget for the 30-day public viewing as required by law.

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. At the Board's last meeting in January and second meeting in February, staff presented, and the Board discussed, the proposed 2021 budget. The Board held a public hearing on the budget and continued its discussion at the first meeting in March. 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 after the 30-day public review period (on March 22) and files the Ordinance with the DuPage and Cook County Clerks' offices (pursuant to State law).

After the Board approves the Ordinance, the new budget will retroactively be 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.

2021 Budget Calendar

October 12, 2020	Board reviews and approves Tax Levy Resolution
October 23, 2020	Capital planning staff begin capital planning process
October 28, 2020	Staff training on budget expectations and preparation guidelines
Late October 2020	Staff develop proposed major revenue and expense parameters/assumptions
Early November 2020	Departments begin inputting preliminary budget proposals into budget software
November 6 & 23, December 12, 2020	Board Strategic Work Plan review
November 6 & December 4, 2020	Capital Planning Team reviews and determines proposed Capital Improvement Plan
December 11, 2020	Departments complete budget input into budget software
N/A	Truth in Taxation Hearing held, if necessary (if increase of aggregate extension is over 5%)
December 14, 2020	Board approves Tax Levy
December 16, 2020	Executive Director finalizes budget proposals with staff and cash and investment target estimates
January 25, 2021	Departments complete written budget submission
January 25, 2021	Staff presents Budget Overview, Long-range Capital Plan and 2021 Proposed Capital Budget and Debt
February 19, 2021	Tentative budget document and 2021 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption)
February 22, 2021	Staff present operating budget proposal to the Board. Public notice provided
March 8, 2021	Public hearing on 2021 Budget and Appropriation Ordinance
March 8, 2021	Board continues discussion on proposed budget
March 22, 2021	Board approves 2021 Budget Document and Budget and Appropriation Ordinance
By March 31, 2021	District files Budget and Appropriation Ordinance with DuPage and Cook County Clerks

2021 BUDGET: BUDGET PROCESS AND POLICIES



Elmhurst Park District 2021 Budget Development Schedule

	Oct	Nov	Dec	Jan	Feb	Mar
Budget kick-off	X					
Board approves Tax Levy Resolution	X					
Staff conduct budget training	X					
Staff develop and review Capital Plan	X	X	X			
Staff review Strategic Work Plan	X	X				
Board reviews Strategic Work Plan		X	X			
Departments develop budgets		X	X			
Executive Director reviews budget submissions			X			
Board holds Truth in Taxation Hearing, if necessary			X			
Board adopts Budget and Tax Levy Ordinances			X			
Staff develop final budget proposals and document				X	X	
Staff present proposed budget to Board				X	X	
Board reviews Budget				X	X	X
Board holds public hearing on proposed budget						X
Board adopts Budget document and B & A Ordinance						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.

2021 BUDGET: BUDGET PROCESS AND POLICIES



- 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,

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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

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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.

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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.

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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);

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- 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.

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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

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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"

2021 BUDGET: BUDGET PROCESS AND POLICIES



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 2021.
- *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

2021 BUDGET: FUND SUMMARY

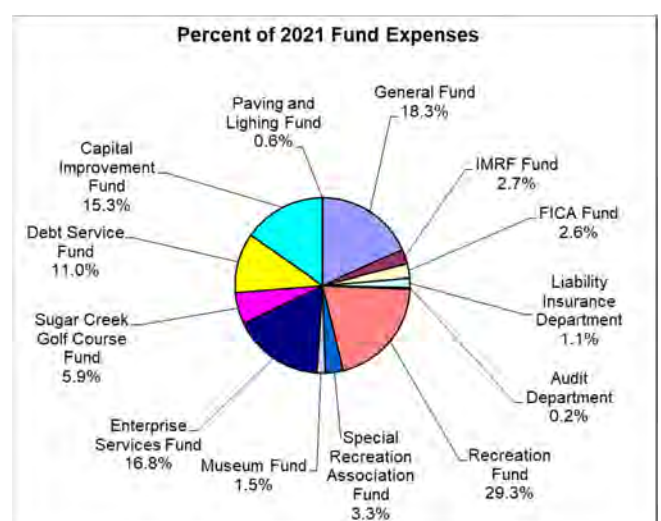
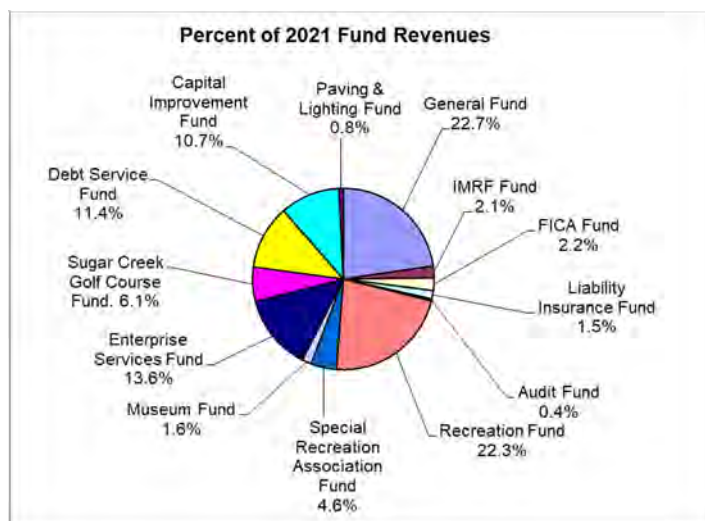


The Fund Summary section provides an analysis of revenue and expenditure trends by fund and is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds in the 2021 Budget.

The *2021 Budget Summary by Fund* chart below provides an overview of total 2021 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 2021 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

2021 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	4,067,801	3,418,539	649,262	-	3,418,539	649,262
IMRF Fund	377,078	506,858	(129,780)	-	506,858	(129,780)
FICA Fund	401,180	481,345	(80,165)	-	481,345	(80,165)
Liability Insurance Fund	266,557	321,695	(55,138)	-	321,695	(55,138)
Audit Fund	63,428	57,797	5,631	-	57,797	5,631
Recreation Fund	4,003,754	3,828,013	175,741	-	3,828,013	175,741
Special Recreation Association Fund	818,293	414,443	403,850	200,000	614,443	203,850
Museum Department	293,644	288,759	4,885	-	288,759	4,885
Enterprise Services Fund	2,430,717	3,135,558	(704,841)	-	3,135,558	(704,841)
Sugar Creek Golf Course Fund	1,097,970	1,096,705	1,265	-	1,096,705	1,265
Total Operating	13,820,422	13,549,712	270,710	200,000	13,749,712	70,710
Debt Service Fund	2,045,292	2,044,016	1,276	-	2,044,016	1,276
Capital Improvement Fund	1,913,959	1,088,959	825,000	1,763,644	2,852,603	(938,644)
Paving & Lighting Fund	136,375	0	136,375	-	0	136,375
Total Debt and Capital	4,095,626	3,132,975	962,651	1,763,644	4,896,619	(800,993)
Total	17,916,048	16,682,687	1,233,361	1,963,644	18,646,331	(730,283)



2021 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2018 Actual, 2019 Actual, 2020 Approved Budget and 2021 Projected Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2020 Approved Budget and 2021 Projected Budget by fund. Revenue is projected to decrease by 13.4% (\$2,778,415) and expenditures are expected to decrease by 20.1% (\$4,679,594). The 2021 Budget variance in both revenue and expenditures from the prior year is primarily due to the contraction of services brought by the COVID-19 pandemic that resulted in a significant reduction in offerings that generate non-tax revenues and the accompanying expenditures.

Four-year Summary by Fund (2018 Actual, 2019 Actual, 2020 Budget and 2021 Budget)

Revenue						
Fund/Fund	Actual 2018	Actual 2019	Budget 2020	Budget 2021	2020 vs. 2021	%Change 20 vs. 21
General Fund	3,959,652	4,071,067	3,981,178	4,067,801	86,623	2.2%
IMRF Fund	458,655	409,778	442,844	377,078	(65,766)	-14.9%
FICA Fund	225,087	407,678	446,755	401,180	(45,575)	-10.2%
Liability Insurance Fund	53,701	249,038	265,249	266,557	1,308	0.5%
Audit Fund	55,679	41,368	60,432	63,428	2,996	5.0%
Recreation Fund	5,632,025	5,899,282	5,990,999	4,003,754	(1,987,245)	-33.2%
Special Recreation Association Fund	750,853	790,997	807,914	818,293	10,379	1.3%
Museum Fund	309,577	238,329	293,444	293,644	200	0.1%
Enterprise Services Fund	4,638,203	4,228,511	4,468,937	2,430,717	(2,038,220)	-45.6%
Sugar Creek Golf Course Fund	980,509	997,191	1,070,452	1,097,970	27,518	2.6%
Total Operating Budget	17,063,941	17,333,239	17,828,204	13,820,422	(4,007,782)	-22.5%
Debt Service Fund	2,007,296	1,527,443	1,775,038	2,045,292	270,254	15.23%
Early Bond Repayment Fund	565	-	-	-	-	0.0%
Capital Improvement Fund	1,885,015	7,988,041	944,757	1,913,959	969,202	102.6%
Paving & Lighting Fund	93,566	181,628	146,464	136,375	(10,089)	-6.9%
Total	21,050,383	27,030,351	20,694,463	17,916,048	(2,778,415)	-13.4%
Expenditures						
Fund/Fund	Actual 2018	Actual 2019	Budget 2020	Budget 2021	2020 vs. 2021	%Change 20 vs. 21
General Fund	3,833,586	4,259,382	4,210,344	3,418,539	(791,805)	-18.8%
IMRF Fund	400,375	315,291	442,690	506,858	64,168	14.5%
FICA Fund	376,266	393,223	464,267	481,345	17,078	3.7%
Liability Insurance Fund	241,791	244,900	265,041	321,695	56,654	21.4%
Audit Fund	49,341	54,215	60,021	57,797	(2,224)	-3.7%
Recreation Fund	5,785,817	6,042,324	6,840,536	3,828,013	(3,012,523)	-44.0%
Special Recreation Association Fund	670,122	689,064	713,083	614,443	(98,640)	-13.8%
Museum Fund	268,389	327,000	346,684	288,759	(57,925)	-16.7%
Enterprise Services Fund	4,663,135	4,690,260	4,780,892	3,135,558	(1,645,334)	-34.4%
Sugar Creek Golf Course Fund	914,500	919,615	1,070,328	1,096,705	26,377	2.5%
Total Operating Budget	17,203,322	17,935,274	19,193,886	13,749,712	(5,444,174)	-28.4%
Debt Service Fund	1,677,597	1,766,748	2,009,247	2,044,016	34,769	1.7%
Early Bond Repayment Fund	36,899	-	-	-	-	0.0%
Capital Improvement Fund	2,709,911	8,411,353	1,978,399	2,852,603	874,204	44.2%
Paving & Lighting Fund	139,987	166,572	144,393	-	(144,393)	-100.0%
Total	21,767,716	28,279,947	23,325,925	18,646,331	(4,679,594)	-20.1%
Net	(717,333)	(1,249,596)	(2,631,462)	(730,283)	1,901,179	-72.2%

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.

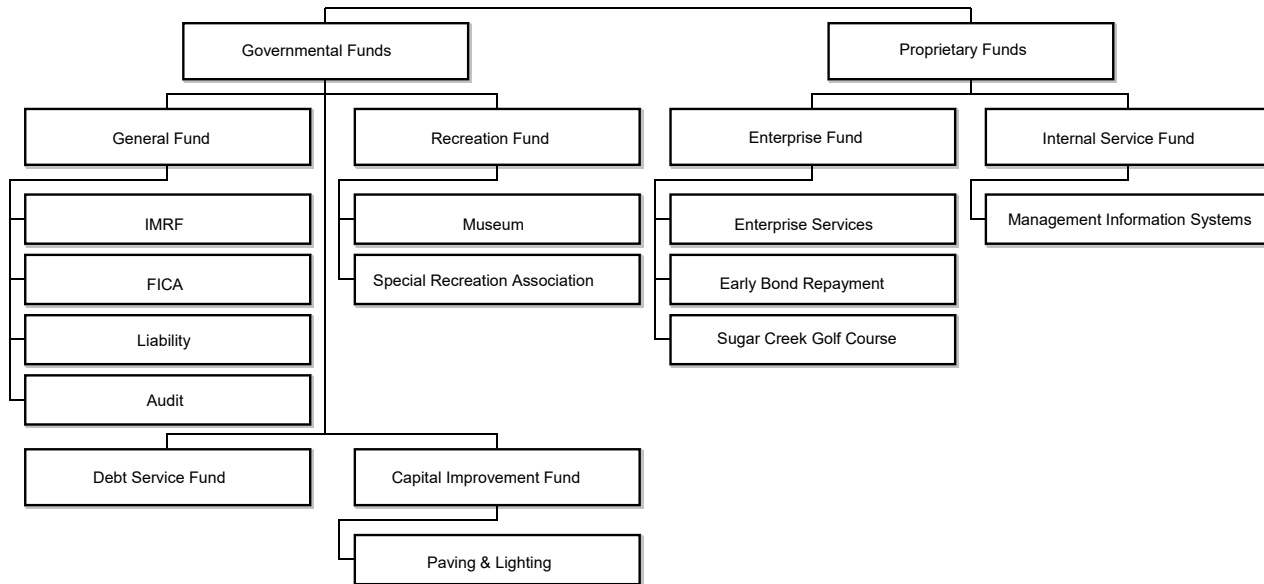
Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds) or to other departments 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 60-62.

2021 BUDGET: FUND SUMMARY



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 19-20.

2021 BUDGET: FUND SUMMARY



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 2021, the General Fund revenue is projected to increase by 2.2% over the 2020 Budget (\$86,623) and expenses are projected to decrease by 18.8% (\$791,805). Overall, the General Fund exhibits a net gain of \$649,262.

General Fund Revenue

Taxes: In the proposed 2021 Budget, tax revenue totals \$3,860,113 from Property taxes and \$123,000 from Corporate Replacement taxes. Total taxes budgeted are proposed to increase by 3.8% as compared to the 2020 Budget and is due to an increase in property taxes of \$141,723.

Sponsorship, Advertising and Donations: The 2021 Budget includes revenue totaling \$40,000; sponsorship \$23,000 and advertising \$17,000. Compared to the 2020 Budget, revenue is decreasing overall by 27.1% (\$14,900) primarily due to a budgeted decrease in advertising revenue (\$4,400) due to shifting the focus of advertising from District-wide to the brochure due to Marketing and Communications Department staffing reductions and sponsorship (\$5,000) due to pandemic related event attendance restrictions.

Rentals: Rental revenue is decreasing by 11.7% (\$14,920) based on the uncertainty of prior renters returning and the delay or shifting of sport seasons which will impact affiliate group participant number, particularly in soccer (\$4,500) and projected field lighting usage (\$5,000) as well as outside rental groups (\$3,000).

Merchandise Sales: Merchandise sales revenue of \$19,000 represents a reduction of 35.2% as compared to the 2020 Budget. It includes tree memorial revenue decreasing by 30.8% (\$4,000) as compared to 2020 budget based on the temporary suspension of planting new memorial trees due to the elimination of the Landscape Architect position along with pandemic related reduced merchandise sales at community events dropping by 52.4% (\$5,500).

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 \$10,000 is 60.0% lower compared to the 2020 Budget as interest rates dropped significantly in 2020, a trend that is projected to remain into 2021.

2021 BUDGET: FUND SUMMARY



	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
General Fund Revenues						
Taxes	3,623,870	3,683,305	3,718,390	3,860,113	141,723	3.8%
Donations, Advertising, Scholarship	56,228	69,465	54,900	40,000	(14,900)	-27.1%
Rentals, Leases	122,684	121,904	127,220	112,320	(14,900)	-11.7%
Merchandise Sales	33,041	28,635	29,300	19,000	(10,300)	-35.2%
Transfers	26,368	26,368	26,368	26,368	-	0.0%
Bond, Insurance, Other Proceeds	36,054	43,806	-	-	-	0.0%
Interest	61,407	97,584	25,000	10,000	(15,000)	-60.0%
Total Revenues	3,959,652	4,071,067	3,981,178	4,067,801	86,623	2.2%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
General Fund Expenses						
Salaries & Wages	1,809,048	1,853,556	1,952,081	1,748,608	(203,473)	-10.4%
Contractual Services	1,048,354	1,116,924	1,351,765	1,116,088	(235,677)	-17.4%
Repairs	30,368	24,053	25,325	25,575	250	1.0%
Supplies	426,903	429,449	540,673	453,268	(87,405)	-16.2%
Transfers/Debt	518,913	835,400	340,500	75,000	(265,500)	-78.0%
Total Expenses	3,833,586	4,259,382	4,210,344	3,418,539	(791,805)	-18.8%
Net	126,066	(188,315)	(229,166)	649,262	878,428	-383.3%

General Fund Expenses

As compared to the 2020 Budget, expenses are decreasing overall by 18.8% (\$791,805).

Wages: Wages are decreasing overall by 10.4% (\$203,473). The changes are primarily related to the elimination of seven full-time positions that were partially allocated to the General Fund in Departments including Administration, Finance and Human Resources, IT, Marketing and Communications and Facilities.

Contractual Services: As compared to the 2020 Budget, Contractual Services are projected to decrease by 17.4% (\$235,677). The changes in the General Fund are a result of the following:

- Decreases in Health Care of \$44,823, IMRF of \$27,288 and FICA of \$15,908 as a result of the reduction in staffing noted above.
- \$30,000 decrease in Consulting due to a reduction in external professional services for Vision 2020 projects.
- Reduced public relations (\$10,000), printing (\$8,750) and event expenses (\$33,000) related to the District's 100th anniversary celebration and Vision 2020.
- Lower electricity expenses of \$24,700.
- One-year pause in the contractual preventative roof maintenance program of \$18,325.
- Lower consulting services of \$6,000 for surveys and engineering.

Supplies: Supply expenses are decreasing by 16.2% (\$87,405) primarily due to the following:

- one-time purchases of pool deck equipment deferred to future years (\$14,700);
- taking a pause from the spring tree planting in 2021, resulting in savings of \$46,500;

2021 BUDGET: FUND SUMMARY



- computer software reduced by \$6,136 due to staffing reductions reducing the number of software licenses needed;

Transfers: Transfers are decreasing by 78.0% (\$265,500) with \$75,000 budgeted in 2021 as a transfer to the Debt Service Fund to support the 2012 long-term debt for the purchase and redevelopment of the Wagner Community Center. The decrease from the prior year budget is due a one-time transfer of \$265,500 in 2020 to the Capital Improvement Fund to finance 2020 projects

2021 BUDGET: FUND SUMMARY



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 2020 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects a decrease of 14.9% (\$65,766) in revenue. The change is due to decreased Property Tax revenue of \$50,766 along with a \$15,000 reduction in Corporate Replacement Tax revenue.

Based on participant demographics and the investment performance of IMRF's portfolio, the District's 2021 employer contribution rate set by IMRF is 10.57% which is similar to 2020 (10.62%) and will not have a significant budget impact. However, IMRF Fund expenses are increasing by 14.5% (\$64,168) due to costs previously accounted for in the Enterprise Services Fund, totaling \$144,780 now being funded by tax dollars. If the Enterprise Services expenses had not been shifted, IMRF Fund costs for 2021 would have totaled \$369,507 and been approximately 16.5% lower than budgeted expenses in 2020 due to staffing reductions.

Despite the IMRF Fund having a budget deficit (revenues over expenses) of \$129,780 it will continue to maintain healthy year-end reserve balances due to the pandemic-related reduction in staffing expenditures in 2021.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
IMRF Department Revenues						
Taxes	454,201	404,020	442,744	376,978	(65,766)	-14.9%
Interest	4,454	5,758	100	100	-	0.0%
Total Revenues	458,655	409,778	442,844	377,078	(65,766)	-14.9%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
IMRF Department Expenses						
Contractual Services	400,375	315,291	442,690	506,858	64,168	14.5%
Total Expenses	400,375	315,291	442,690	506,858	64,168	14.5%
Net	58,280	94,487	154	(129,780)	(129,934)	-84372.7%

Year	EPD Employer Contribution Rate
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%
2021	10.57%

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

IMRF expenses consist of the payment of retirement plan contributions based on the salaries and wages of employees budgeted in the Government Funds and, beginning in 2021, the Enterprise Services Fund. The employer contribution for IMRF obligations related to all salaries and wages charged to Sugar Creek Golf Course are budgeted in that Fund. 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.

2021 BUDGET: FUND SUMMARY



FICA Fund

As compared to the 2020 Budget, FICA Fund revenues are decreasing by 10.2% (\$45,575) overall. The decrease is almost completely due to the elimination of Corporate Replacement Tax revenue in the Fund, which was \$45,000 in 2020. Expenses are budgeted to exceed revenue by \$80,165 but this Fund is still projected to have cash and reserves at the end of 2021 to maintain targeted balances due to the pandemic-related reduction in staffing expenditures in 2021.

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 2020 Budget, FICA expenses are projected to increase 3.7% (\$17,078) due to the FICA costs previously accounted for in the Enterprise Services Fund totaling \$142,984, now being funded by tax dollars. If the Enterprise Services expenses had not been shifted, FICA Fund costs would have totaled \$344,101 and have been approximately 25.9% lower than budgeted expenses in 2020 due to staffing reductions.

The employer contribution for FICA obligations related to all salaries and wages charged to Sugar Creek Golf Course are budgeted in that 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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
FICA Department Revenues						
Taxes	217,331	403,033	446,655	401,080	(45,575)	-10.2%
Interest	7,756	4,645	100	100	-	0.0%
Total Revenues	225,087	407,678	446,755	401,180	(45,575)	-10.2%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
FICA Department Expenses						
Contractual Services	376,266	393,223	464,267	481,345	17,078	3.7%
Total Expenses	376,266	393,223	464,267	481,345	17,078	3.7%
Net	(151,179)	14,455	(17,512)	(80,165)	(62,653)	357.8%

Liability Fund

The Liability Fund reflects an increase in revenue of 0.5% (\$1,358) as compared to the 2020 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.

Contractual Services: Contractual service expenses are increasing by 25.6% (\$59,712) due to a combination of the budgeting of business insurance costs for Enterprise Services in this Fund in 2021 totaling \$82,585 offset by decreased costs for property insurance (\$20,460), workers' compensation (\$3,642) and liability coverage (\$8,470) and increased costs for unemployment insurance (\$10,500). 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.).

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Liability Department Revenues						
Taxes	50,154	248,458	265,149	266,507	1,358	0.5%
Bond, Insurance, Other Proceeds	643	243	-	-	-	-
Interest	2,904	337	100	50	(50)	0.0%
Total Revenues	53,701	249,038	265,249	266,557	1,308	0.5%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Liability Department Expenses						
Salaries & Wages	28,060	29,060	29,174	29,116	(58)	-0.2%
Contractual Services	213,731	215,840	232,867	292,579	59,712	25.6%
Supplies	-	-	3,000	-	(3,000)	-100.0%
Total Expenses	241,791	244,900	265,041	321,695	56,654	21.4%
Net	(188,090)	4,138	208	(55,138)	(55,346)	-26608.7%

2021 BUDGET: FUND SUMMARY



Audit Fund

Audit Fund: Purpose

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

Revenues include

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

Expenses include

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

As compared to the 2020 Budget, revenue in the Audit Fund reflects an increase of 5.0% due to increased property tax revenue of \$2,996. Expenses are projected to decrease 3.7% (\$2,224) while the 2021 Proposed Budget is projected to generate a net budget surplus of \$5,631 (revenues minus expenses), and to have cash and reserves at the end of 2021 to meet targeted balances.

Wages are projected to decrease by 7.1% (\$2,405) due to the elimination of a full-time Accounting Clerk position.

Contractual Services overall are increasing by 0.7% (\$181) and fund costs for audit services necessary to conduct the annual audit and actuarial services to calculate post-employment benefits liability for the District and also include the budgeting of audit costs for Enterprise Services (\$3,400). Primary expenses in the Audit Fund include the annual audit, actuarial services and salaries and benefits related to preparing the annual financial statements.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Audit Department Revenues						
Taxes	54,930	40,906	60,332	63,328	2,996	5.0%
Interest	749	462	100	100	-	0.0%
Total Revenues	55,679	41,368	60,432	63,428	2,996	5.0%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Audit Department Expenses						
Salaries & Wages	32,166	33,331	33,718	31,313	(2,405)	-7.1%
Contractual Services	17,175	20,884	26,303	26,484	181	0.7%
Total Expenses	49,341	54,215	60,021	57,797	(2,224)	-3.7%
Net	6,338	(12,847)	411	5,631	5,220	1270.1%

2021 BUDGET: FUND SUMMARY



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 2020 Budget, Recreation Fund revenue is decreasing by 33.2% (\$1,987,245) and expenses are increasing by 44.0% (\$3,012,523). Overall, the Recreation Fund exhibits a net surplus of \$175,741.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Recreation Fund Revenues						
Taxes	1,671,087	1,667,914	1,572,872	1,793,156	220,284	14.0%
Donations, Advertising, Scholarships	10,512	5,335	12,000	1,500	(10,500)	-87.5%
Grants	-	-	1,100	-	(1,100)	-100.0%
Program Fees	3,326,755	3,535,110	3,676,565	1,783,800	(1,892,765)	-51.5%
Rentals, Leases	41,989	32,324	40,091	13,000	(27,091)	-67.6%
Passes, Memberships, Daily Uses	492,095	475,198	531,153	356,572	(174,581)	-32.9%
Merchandise Sales	49,134	126,634	131,868	45,726	(86,142)	-65.3%
Bond, Insurance, Other Proceeds	2,910	3,441	5,350	-	(5,350)	-100.0%
Interest	37,543	53,326	20,000	10,000	(10,000)	-50.0%
Total Revenues	5,632,025	5,899,282	5,990,999	4,003,754	(1,987,245)	-33.2%
Recreation Fund Expenses						
Salaries & Wages	3,154,488	3,320,861	3,950,350	2,603,123	(1,347,227)	-34.1%
Contractual Services	1,059,400	1,109,627	1,318,639	839,203	(479,436)	-36.4%
Repairs	47,399	25,665	60,451	59,100	(1,351)	-2.2%
Supplies	378,444	405,803	536,421	225,219	(311,202)	-58.0%
Transfers/Debt	1,146,086	1,180,368	974,675	101,368	(873,307)	-89.6%
Total Expenses	5,785,817	6,042,324	6,840,536	3,828,013	(3,012,523)	-44.0%
Net	(153,792)	(143,042)	(849,537)	175,741	1,025,278	-120.7%

Recreation Fund Revenue

Taxes: Tax revenue is proposed to increase by 14.0% (\$220,284) as compared to the 2020 Budget due an increase in the property tax levy (\$148,284) and an increased allocation of Corporate Replacement Taxes of \$72,000.

Program Fees: As compared to the 2020 Budget, Program Fee revenue is decreasing by 51.5% (\$1,892,765) overall due to the continuing impact of the pandemic. Offset by Program fees are decreasing in the following program areas:

- Rec Station/Summer Camp at 49.3 % (\$778,355)
- Visual/Performing Arts at 76.3% (\$392,937)
- Sports and Fitness & Gymnastics at 35.1% (\$337,870)

All other program areas are projected to have revenue decreases as follows: Adult/Seniors at 79.7% (\$34,627); Early Childhood at 45.9% (\$158,762); General Interest at 77.4% (\$60,915); and Trips at 70.2% (\$18,995).

2021 BUDGET: FUND SUMMARY



In addition, due to anticipated capacity restrictions at the pool based on Restore Illinois Plan guidelines all aquatics programs with the exception of private lessons and life guard training will be paused in 2021. As a result, program revenues are projected to decrease by 94.7% (\$113,158) as compared to the 2020 budget.

Rentals: Rental revenue is decreasing overall by 67.5% (\$27,061) as compared to 2020 budget primarily due to a decrease in projected Berens Park Hub rentals by 48.0% (\$12,000) based on the rental group sizes and limitations in the Restore Illinois Plan. The elimination of Abbey rentals also contributes to this decrease 100.0% (\$10,401) as well as a one year pause of rentals at the outdoor pools.

Passes, Membership and Daily Uses: As compared to the 2020 Budget, pool pass, punch cards and daily admission revenue is projected to increase by 32.9% (\$174,581) predominantly as a result of budgeting to reopen only one pool in 2021 (East End Pool) and the elimination of pool pass, punch card, and group admission sales to restructure pool entry through a reservation system to manage bather load according to Restore Illinois Plan guidelines. Offsetting the reduction of those revenues, daily admissions are budgeted to increase by 260.5% (\$225,100). In addition, as compared to the 2020 budget, daily use fees at The Hub (mini golf, spray ground, and batting cages) are decreasing by 22.2% (\$12,831) based on usage and demand in the past three years.

Merchandise Sales: Revenue from merchandise sales is decreasing overall by 65.3% (\$86,142) as compared to 2020 budget primarily due to reductions in dance and gymnastics apparel sales based on less participants and warm-ups, gym bags and performance wear merchandise will not be ordered in 2021. Music instruction merchandise sales were also eliminated since these programs continue to be paused. In addition, concessions and vending revenue is decreasing by 49.5% (\$25,500) as compared to 2020 budget. This decrease is primarily due to reduced menu selections and a shortened season at The Hub, reducing revenue by 50% (\$20,000) along with lower commissions at outdoor pools and Plunkett Park, resulting in a 100% (\$5,000) decrease as compared to 2020.

Recreation Fund Expenses

Wages: Wages are decreasing overall by 34.1% (\$1,347,227) as compared to the 2020 Budget due to the following:

Full time wages as compared to 2020 are down by 26.4% (\$408,073) with the primary sources of the reductions coming from the elimination of:

- three full-time recreation program and one facility supervisor positions
- two full-time registration clerk positions
- six full-time positions that were partially allocated to the Recreation Fund in Departments including Administration, Finance and Human Resources, IT, and Marketing and Communications.

Part-time wages are also decreasing by 39.1% (\$939,154) for the same reason with wage reductions in every program area; the largest as follows:

- Registration Staff (\$37,258)
- Rec Station and Summer Camps (\$277,394)
- Visual and Performing Arts (\$149,901)
- Gymnastics (\$130,830)
- Aquatics staff including lifeguards, managers, aquatic program staff and guest service staff (\$229,974)

2021 BUDGET: FUND SUMMARY



Contractual Services: As compared to the 2020 Budget, contractual services are decreasing 36.4% (\$479,436) due to the following:

Reductions have taken place in contractual services in all program areas with the largest as follows:

- Visual and Performing Arts (\$56,588)
- General Interest (\$39,185)
- Rec Station and Summer Camps (\$33,290)
- Sports and Fitness (\$31,523)

Also, as a result of the reduction in staffing noted above, Health Care (\$106,502), IMRF (\$45,570) and FICA (\$103,063) have decreased accordingly.

Supplies: Supply expenses are decreasing by 58.0% (\$311,202). Supply budgets have been reduced in all program areas with the largest occurring in:

- Visual and Performing Arts (\$139,176),
- Gymnastics (\$38,197), and
- Rec Station and Summer Camps (\$30,115).

Reductions are also budgeted for the outdoor pools and the Hub and include:

- a one-time purchase (East End picnic tables) and other furnishings for The Hub deferred to future years (\$29,530);
- only opening East End Pool reducing swimming pool supplies by \$20,375 and pool chemicals by \$6,936;
- eliminating select menu options and decreasing paper products, reducing expenses by \$11,207;

Transfers: Transfer expenses are decreasing by 89.6% (\$873,307). In the 2021 Budget, total proposed transfers are \$101,368; \$26,368 to the General Fund for adult league field maintenance and \$75,000 to the Debt Service Fund for payment on principal and interest on debt service. In the 2020 Budget, total proposed transfers included \$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.

2021 BUDGET: FUND SUMMARY



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 2020 Budget, Museum Fund revenue is remaining nearly unchanged with a 1.0% (\$200) increase. Proposed Budget is projected to generate a net budget surplus of \$4,885 (revenues minus expenses), and is projected to have cash and reserves at the end of 2021 to meet targeted balances.

Salaries reflect a very slight increase of 0.8% (\$936).

Contractual Services reflect a decrease of 6.9% (\$4,003) due to decreased electricity costs by 22.7% (\$2,500) and water& sewer by 29.6% (\$2,000).

Repairs expenses are not budgeted to change as compared to 2020.

Supplies decreased 1.8% (\$608) compared to the 2020 Budget due to reduced supply costs for horticulture programs.

Transfers of \$77,540 are 41.2% (\$54,250) lower than the 2020 Budget and consist of 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. As opposed to 2020, when \$54,250 was budgeted as a transfer to the Capital Improvement Fund for the Wilder Mansion capital improvements, no funds are budgeted in 2021 to be transferred for capital improvements projects.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Museum Department Revenues						
Taxes	303,308	230,062	292,344	292,894	550	0.2%
Donations, Advertising, Scholarships	1,185	3,649	400	400	-	0.0%
Program Fees	613	785	700	350	(350)	-50.0%
Interest	4,471	3,833	-	-	-	-
Total Revenues	309,577	238,329	293,444	293,644	200	0.1%

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Museum Department Expenses						
Salaries & Wages	112,780	112,468	118,387	119,323	936	0.8%
Contractual Services	45,821	55,785	57,739	53,736	(4,003)	-6.9%
Repairs	6,159	2,785	4,500	4,500	-	0.0%
Supplies	26,089	26,922	34,268	33,660	(608)	-1.8%
Transfers/Debt	77,540	129,040	131,790	77,540	(54,250)	-41.2%
Total Expenses	268,389	327,000	346,684	288,759	(57,925)	-16.7%
Net	41,188	(88,671)	(53,240)	4,885	58,125	-109.2%

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 2020 Budget, revenue is increasing by 1.3% (\$10,379) due to an increase in Property Tax revenue.

Expenses in the SRA Fund are decreasing by 13.8% (\$98,640) as compared to the 2020 Budget and overall, the SRA Fund will have a net budget surplus of \$203,850 (revenues minus expenses) to build reserves for future accessibility projects, especially playground replacements. (see 2021 Budget Summary by Fund chart on page 63).

Wages are decreasing by 35.5% (\$93,272) primarily due to the elimination of the full-time inclusion supervisor position offset by other recreation supervisors taking on a larger share of responsibility for inclusion services (\$21,017) as well as a 50% reduction in part-time staffing for inclusion aides (\$71,790) - both due to reduced participation levels brought on by the pandemic.

Contractual Services expenses are decreasing by 1.6% (\$3,968) primarily due to a projected decreased demand for transportation services.

Supplies are decreasing by 87.5% (\$200) for fewer projected accessibility supplies for participants.

Capital is unchanged as compared to 2020 with \$100,000 budgeted for accessibility improvements on both the Adult Center and Centennial Park development projects.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
SRA Department Revenues						
Taxes	745,136	784,725	807,414	817,993	10,579	1.3%
Passes, Memberships, Daily Uses	432	564	500	300	(200)	-40.0%
Interest	5,285	5,708	-	-	-	0.0%
Total Revenues	750,853	790,997	807,914	818,293	10,379	1.3%
SRA Department Expenses						
Salaries & Wages	213,288	231,759	262,670	169,398	(93,272)	-35.5%
Contractual Services	226,507	229,929	248,813	244,845	(3,968)	-1.6%
Supplies	327	349	1,600	200	(1,400)	-87.5%
Capital	230,000	227,027	200,000	200,000	-	0.0%
Total Expenses	670,122	689,064	713,083	614,443	(98,640)	-13.8%
Net	80,731	101,933	94,831	203,850	109,019	115.0%

2021 BUDGET: FUND SUMMARY



DEBT SERVICE FUND

Debt Service Fund: Purpose

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

Type of Fund Governmental

Revenues include

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

Expenses include

Payment of outstanding debt in that budget year

As compared to the 2020 Budget, revenue in this Fund exhibits an increase of 15.2% (\$270,254) overall primarily due to a 100.0% (\$520,324) increase in bond proceeds and a 2.6% (\$31,596) increase in property tax revenue offset by a 52.5% reduction in transfer revenue. Expenses are budgeted to increase 1.7% (\$34,369). The 2021 Proposed Budget is projected to generate a budget net of \$1,276 (revenues minus expenses). For fiscal years 2018, 2019, and 2020 cash and investment reserves were available from the Series 2017A Limited Tax Bond which included \$1,660,000 to replace the District's annual rollover bond amounts in those years.

Transfer revenue totaling \$254,009 includes the following:

- \$104,009 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 2012 debt certificates for the purchase and redevelopment of the Wagner Community Center.

Debt service expenses in this fund are proposed to increase by 1.7% (\$34,369) due to the issuance of the 2021 General Obligation Limited Tax Park (rollover) Bond in the amount of \$604,782. In 2020 debt service expenses in this fund increased following the issuance of the 2019 General Obligation Limited Tax Bond in the amount of \$5.5 million for the purchase of property at 155 E. St. Charles Road expected to be finalized in December 2019. See page 179 for a detailed overview of debt obligations.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Debt Service Fund Revenues						
Taxes	1,201,985	1,202,679	1,238,363	1,269,959	31,596	2.6%
Transfers	796,982	315,697	534,675	254,009	(280,666)	-52.5%
Bond, Insurance, Other Proceeds	-	4,781	-	520,324	520,324	100.0%
Interest	8,329	4,286	2,000	1,000	(1,000)	-50.0%
Total Revenues	2,007,296	1,527,443	1,775,038	2,045,292	270,254	15.2%

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Debt Service Fund Expenses						
Contractual Services	950	63,366	6,600	7,000	400	6.1%
Transfers/Debt	1,676,647	1,703,382	2,002,647	2,037,016	34,369	1.7%
Total Expenses	1,677,597	1,766,748	2,009,247	2,044,016	34,769	1.7%
Net	329,699	(239,305)	(234,209)	1,276	235,485	-100.5%

2021 BUDGET: FUND SUMMARY



CAPITAL IMPROVEMENT FUND

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

As compared to the 2020 Budget, the Capital Improvement Fund exhibits an increase of 102.6% (\$969,202) in revenue and 44.2% (\$874,204) in expenses due to increased proposed capital project spending in 2021.

Donations revenue is increasing by 1,025% (\$200,000) as the 2021 Budget includes a developer donation of \$214,500 to partially fund the 135 Palmer Drive Demolition and Site Improvements, along with \$5,000 in anticipated residential developer donations, offset by anticipated reductions from outside organizations like People for Elmhurst Parks (PEP) and youth sports groups (\$19,000).

Grant revenue is decreasing by 100% (\$9,200) as no grants are projected to be received in 2021.

Transfers of cash and investments from other Funds is decreasing by 100.0% (\$912,057) as, unlike in most previous years including 2020, there are no transfers for capital from operating funds (General, Recreation, Museum) in order to insure reserves for future capital needs.

Bond, Insurance, Other Proceeds revenue is increasing by 100.0% (\$1,684,459) as the 2021 Budget includes proceeds from the sale of the Abbey (\$1,600,000) to fund the two year Adult Center and Centennial Park Development projects along with \$84,459 in 2021 (annual rollover) G.O. Bond proceeds to partially fund the Maintenance Facility Roof, Gutters, Downspouts, and Heavy Automotive Lift Replacement (see page 168-169 for a detailed overview of capital plan funding).

Total **Capital** expenditures budgeted for 2021 are \$2,852,603 which is a 44.2% (\$874,204) increase as compared to the 2020 Budget. The increase is primarily due to the Adult Center and Centennial Park Development projects noted above (see pages 163-167 for a detailed overview of capital plan spending).

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Capital Fund Revenues						
Donations, Advertising, Scholarships	338,357	183,400	19,500	219,500	200,000	1025.6%
Grants	-	357,048	9,200	-	(9,200)	-100.0%
Transfers	1,476,695	1,851,700	912,057	-	(912,057)	-100.0%
Bond, Insurance, Other Proceeds	33,957	5,569,723	-	1,684,459	1,684,459	100.0%
Interest	36,006	26,170	4,000	10,000	6,000	150.0%
Total Revenues	1,885,015	7,988,041	944,757	1,913,959	969,202	102.6%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Capital Fund Expenses						
Capital	2,215,314	8,350,219	1,978,399	2,852,603	874,204	44.2%
Transfers/Debt	494,597	61,134	-	-	-	0.0%
Total Expenses	2,709,911	8,411,353	1,978,399	2,852,603	874,204	44.2%
Net	(824,896)	(423,312)	(1,033,642)	(938,644)	94,998	-9.2%

Minor Fund in the Capital Improvement Fund

Paving and Lighting Fund

As compared to the 2020 Budget, Paving and Lighting revenue is decreasing by 6.9% (\$10,089) due almost completely to the elimination of Corporate Replacement Tax revenue in the Fund, which was \$12,000 in 2020, offset by a proposed increase in property **Taxes** of 1.4% (\$1,911).

The proposed 2021 budget does not recommend the use of funds from the Paving and Lighting Fund and as a result the fund exhibits a net surplus of \$136,375 (see 2021 Budget Summary by Fund chart on page 63); however, future projects are anticipated that will be funded utilizing reserve balance funds.

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

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Paving & Lighting Fund Revenues						
Taxes	93,142	142,299	146,464	136,375	(10,089)	-6.9%
Transfers	-	39,200	-	-	-	-
Interest	424	129	-	-	-	-
Total Revenues	93,566	181,628	146,464	136,375	(10,089)	-6.9%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2020	% Change 20 vs. 21
Paving & Lighting Fund Expenses						
Capital	139,987	166,572	144,393	-	(144,393)	-100.0%
Total Expenses	139,987	166,572	144,393	-	(144,393)	-100.0%
Net	(46,421)	15,056	2,071	136,375	134,304	6,485.0%

**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

ENTERPRISE SERVICES FUND

As compared to the 2020 Budget, Enterprise Services Fund revenue is decreasing by 45.6% (\$2,038,220) and expenses are decreasing by 34.4% (\$1,645,334) due to major private competitors coming into the market, the restrictions brought on by the pandemic and individuals' lack of comfort with indoor programming. Overall, the Enterprise Services Fund exhibits a net deficit of \$704,841 (see 2021 Budget Summary by Fund chart on page 63).

Enterprise Fund Revenue

Donations, Advertising, Scholarships revenue in the Enterprise Fund is projected to decrease in 2021 by 74.8% (\$4,675) as compared to the 2020 Budget mainly due to a projected decrease in Courts Plus Perks participation by local businesses.

Program revenue in the Enterprise Fund is projected to decrease in 2021 by 30.2% (\$457,256) as compared to the 2020 Budget in all program areas, most notably as follows:

- Racquet sport programs are projected to decrease by 22.8% (\$168,391) due to lowered capacity levels in the winter and spring sessions to adhere to Restore Illinois Plan guidelines.
- Kids Plus programs revenue is projected to decrease by 57.7% (\$74,703) due to the anticipated delayed offering of these programs until the fall session.
- Summer Camp programs are projected to decrease by 34.3% (\$86,060) based on the projected capacity restrictions and social distancing requirements in addition to continued reluctance of parents to enroll their children in programs at same levels prior to the pandemic.
- Martial Arts programs are projected to decrease by 21.4% (\$21,868).
- Personal Training is projected to decrease by 34.9% (\$53,044) and Massage Therapy by 31.8% (\$16,530) due to a delayed restart until late winter.

Rental revenue is decreasing by 18.6% (\$71,897) as compared to the 2020 budget. The decrease is primarily based on Restore Illinois Plan capacity guidelines that will limit Tennis Court Time 13.9% (\$19,605), Wilder Mansion rentals 11.3% (\$19,700), and Courts Plus 71.1% (\$9,835) rentals for at least the first half of 2021.

Passes, Memberships and Daily Use revenue is decreasing by 61.1% (\$1,473,113) as compared to the 2020 budget due to restrictions brought on by the pandemic and individuals' lack of comfort with indoor programming that resulted in more than 1,600 members placing their membership on hold and another nearly 1,400 members cancelling their membership altogether.

Merchandise Sales revenue is decreasing by 45.1% (\$20,710) due to discontinuation of coffee service at Courts Plus along with reduced pro shop sales due to reduced demand resulting from less participation and fewer members.

2021 BUDGET: FUND SUMMARY



	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Enterprise Services Fund Revenues						
Donations, Advertising, Scholarships	6,200	5,300	6,250	1,575	(4,675)	-74.8%
Program Fees	1,387,870	1,400,676	1,512,227	1,054,971	(457,256)	-30.2%
Rentals, Leases	339,661	336,071	387,391	315,494	(71,897)	-18.6%
Passes, Memberships, Daily Uses	2,739,237	2,309,897	2,411,094	937,981	(1,473,113)	-61.1%
Merchandise Sales	39,823	30,790	45,935	25,225	(20,710)	-45.1%
Transfers	77,540	77,540	77,540	77,540	-	0.0%
Bond, Insurance, Other Proceeds	19,037	17,840	8,500	7,931	(569)	-6.7%
Interest	28,835	50,397	20,000	10,000	(10,000)	-50.0%
Total Revenues	4,638,203	4,228,511	4,468,937	2,430,717	(2,038,220)	-45.6%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Enterprise Services Fund Expenses						
Salaries & Wages	2,402,585	2,446,811	2,435,576	1,869,067	(566,509)	-23.3%
Contractual Services	1,433,897	1,395,876	1,551,455	869,494	(681,961)	-44.0%
Repairs	112,205	81,911	135,480	122,505	(12,975)	-9.6%
Supplies	267,587	260,481	345,924	274,492	(71,432)	-20.6%
Capital	444,814	504,171	312,457	-	(312,457)	-100.0%
Transfers/Debt	2,047	1,010	-	-	-	100.0%
Total Expenses	4,663,135	4,690,260	4,780,892	3,135,558	(1,645,334)	-34.4%
Net	(24,932)	(461,749)	(311,955)	(704,841)	(392,886)	125.9%

Enterprise Fund Expenses

In the proposed 2021 Budget, **Wages** are decreasing by 23.3% (\$566,509) primarily due to the following:

Full time wages as compared to 2020 are down by 22.8% (\$241,260) with the primary sources of the reductions coming from the elimination of:

- three full-time program supervisor positions
- four full-time positions that were partially allocated to the Enterprise Services Fund in Finance and Human Resources and IT.

Part-time wages are also decreasing by 23.6% (\$325,249) with wage reductions in every program area including the following:

- Operations (\$37,796)
- Administrative/Registration/Service Desk (\$47,726)
- Aquatics/Fitness/Group Exercise (\$33,764)
- Kids Plus/Kindergarten Kapers/Summer Camps (\$54,591)
- Tennis (\$84,280)
- Wilder Mansion (\$25,232)

2021 BUDGET: FUND SUMMARY



Contractual Services expenses are decreasing by 44.0% (\$681,961) as compared to the 2020 Budget. The decrease is due to the following:

- Reduced health care (\$60,128), IMRF (\$23,682) and FICA (\$44,278) expenses as a result of staffing reductions
- Elimination of the custodial maintenance contract (\$56,250)
- the funding of IMRF (\$168,462) and FICA benefits (\$187,262) for Enterprise Services staff, along with business insurance (\$83,000) and audit costs (\$3,400) through the use of property taxes

Repair expenses are decreasing by 9.6% (\$12,975) due to planned reductions, including eliminating spring/fall landscape services (\$4,950) (since it will be completed by District staff) and less equipment repairs due to a new pool boiler (\$5,575).

Supplies expenses are decreasing by 20.6% (\$71,432) primarily due to an overall reduction in building and program supplies based on lower usage.

Capital project expenses are decreasing 100.0% (\$312,457). The following projects planned for Enterprise Services totaling \$700,500 are being funded in Capital Improvement Fund using reserves: include Courts Plus Roof Improvements (\$580,000), Courts Plus Group Exercise Studio HVAC Replacement (\$67,000), Courts Plus Pool Filter Replacement (\$45,000), Wilder Mansion Fountain Mechanicals and Lights Replacement (\$8,500) (see page 163-167 for Capital Projects).

2021 BUDGET: FUND SUMMARY



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

EARLY BOND REPAYMENT FUND

The Early Bond Repayment Fund does not have budgeted revenue or expenses in 2021, 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.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Early Bond Repayment Fund Revenues						
Interest	565	-	-	-	-	-
Total Revenues	565	-	-	-	-	0.0%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Early Bond Repayment Fund Expenses						
Transfers/Debt	36,899	-	-	-	-	-
Total Expenses	36,899	-	-	-	-	-
Net	(36,334)	-	-	-	-	0.0%

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 2020 Budget, Sugar Creek Golf Course revenues are projected to increase by 2.6% (\$27,518) primarily due to the fees generated per round having increased due to online payments and surge pricing offsetting decreases in punch cards, season passes and league fees with the transition to an online system. Expenses are increasing by 2.5% (\$26,377) primarily due to increased contractual services and capital improvement expenses offsetting reductions in wages and supplies. Overall, the Sugar Creek Golf Course Fund exhibits a net budget surplus of \$1,265 (revenues minus expenses). Excluding Capital Projects, the net operating surplus would be \$71,265.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is decreasing by 6.1% (\$7,000) overall due to decreased driving range instruction as the reluctance of customers to participate during pandemic conditions is expected to continue into 2021.

Rental revenue is projected to increase 4.1% (\$7,120) due to increased riding cart rental (\$34,500) which has increased in 2020 resulting from the addition of online booking capability. This is partially offset by decreased Indoor Facility Rentals (\$19,600) as pandemic restrictions are expected to continue combined with reduced pull cart rental (\$6,700) as more customers are choosing riding carts.

As compared to the 2020 **Budget, Passes, Memberships, Daily Use** revenue is projected to increase overall by 12.6% (\$76,898). In 2021, daily use fees are projected to increase 17.6% (\$84,017) as the fee per round has increased due to online payment pricing. In addition, driving range fees are projected to increase 13.7% (\$15,098) due to the 30% increase in usage in 2020. These increases are offset by decreases in punch cards, season passes and league fees (\$22,217) with the transition to an online system.

As compared to the 2020 Budget, **Merchandise Sales** revenue is decreasing at the golf course by 28.4% (\$49,500) based on a projected decrease in clubhouse traffic and fewer projected rentals and golf outings which impact both pro-shop and food and beverage sales.

Sugar Creek Golf Course Fund Expenses

As compared to the 2020 Budget, **Wages** are decreasing by 2.4% overall (\$9,106) due to part-time and seasonal staffing reductions.

Contractual Services expenses are increasing by 12.4% (\$26,811) overall as compared to the 2020 Budget primarily due to increased consulting services related to engineering services for the creek restoration project combined with increased banking fees expected as more customers are using the online booking system.

Repairs expenses remain unchanged from the 2020 Budget and include \$9,205 for building, plumbing and vehicle repairs.

Supplies are decreasing by 9.4% (\$18,500) as compared to the 2020 Budget due to an expected decrease in pro-shop and concession sales.

2021 BUDGET: FUND SUMMARY



As compared to the 2020 Budget, **Capital** expenses are increasing by \$30,000. Included is \$30,000 for the required replacement of the underground fuel tank. An additional \$40,000 is included for replacement maintenance equipment to be purchased after targeted operating income goals are met.

This Fund also reflects **Transfer** expenses of \$104,009 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 \$121,463 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).

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Sugar Creek Golf Course Revenues						
Program Fees	111,373	110,515	114,500	107,500	(7,000)	-6.1%
Rentals, Leases	162,537	163,511	171,800	178,920	7,120	4.1%
Passes, Memberships, Daily Uses	543,988	552,417	609,652	686,550	76,898	12.6%
Merchandise Sales	160,107	169,687	174,500	125,000	(49,500)	-28.4%
Bond, Insurance, Other Proceeds	215	223	-	-	-	0.0%
Interest	2,289	838	-	-	-	0.0%
Total Revenues	980,509	997,191	1,070,452	1,097,970	27,518	2.6%
	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Sugar Creek Golf Course Expenses						
Salaries & Wages	365,413	372,859	380,989	371,883	(9,106)	-2.4%
Contractual Services	195,287	188,794	215,413	242,224	26,811	12.4%
Repairs	11,507	5,855	9,205	9,205	-	0.0%
Supplies	174,834	176,188	196,421	177,921	(18,500)	-9.4%
Capital	115,948	122,993	40,000	70,000	30,000	75.0%
Transfers/Debt	51,511	52,926	228,300	225,472	(2,828)	-1.2%
Total Expenses	914,500	919,615	1,070,328	1,096,705	26,377	2.5%
Net	66,009	77,576	124	1,265	1,141	920.2%

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 133.

2021 BUDGET: FUND SUMMARY



2021 Budget Interfund Transfer Summary

The 2021 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	Enterprise Services Fund	Museum Fund	Debt Service Fund	Sugar Creek Golf Course Fund	Outside Recipients	Total
A 2012 G.O. Limited Tax Refunding Debt Certificates					104,009	(104,009)		-
B 2017 Land Acquisition Debt	(75,000)	(75,000)			150,000			-
C Wilder Mansion Public Events			77,540	(77,540)				-
D Adult League Field Maintenance	26,368	(26,368)						-
E Village of Villa Park/Driving Range Bond Payment						(121,463)	121,463	-
Revenues	26,368	-	77,540	-	254,009	-	121,463	479,380
Expenses	(75,000)	(101,368)	-	(77,540)	-	(225,472)	-	(479,380)
Total	(48,632)	(101,368)	77,540	(77,540)	254,009	(225,472)	121,463	-

*() Transfers Out

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

- A transfer of \$104,009 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;
- 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;
- 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;
- 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
- A transfer of \$121,463 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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2021 BUDGET: REVENUE ANALYSIS



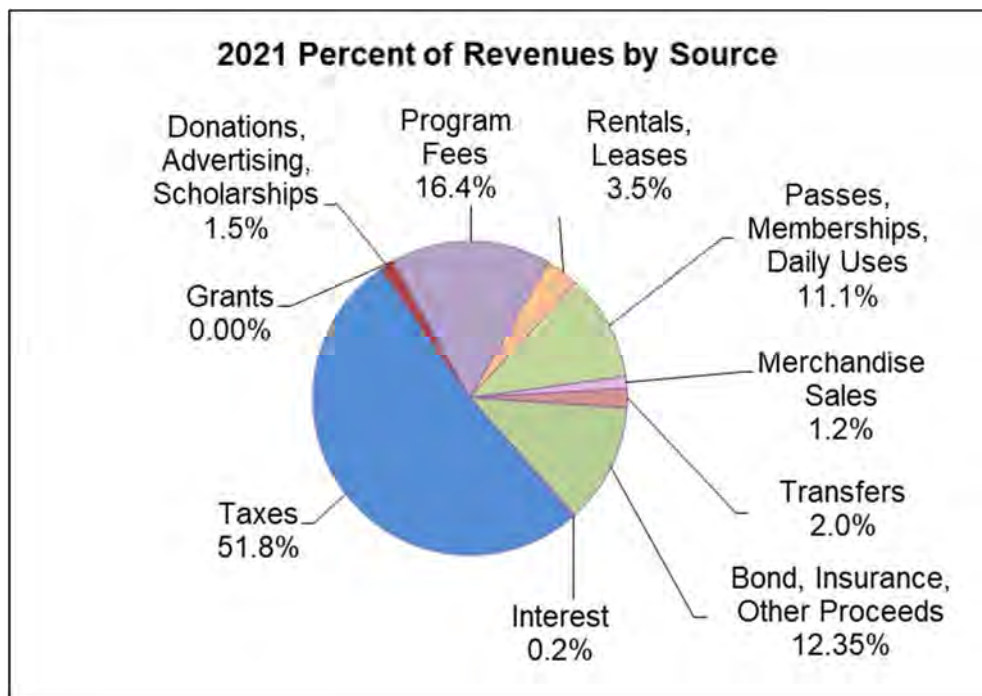
The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: 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 53 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 expenses 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 (e.g., 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.

2021 BUDGET: REVENUE ANALYSIS



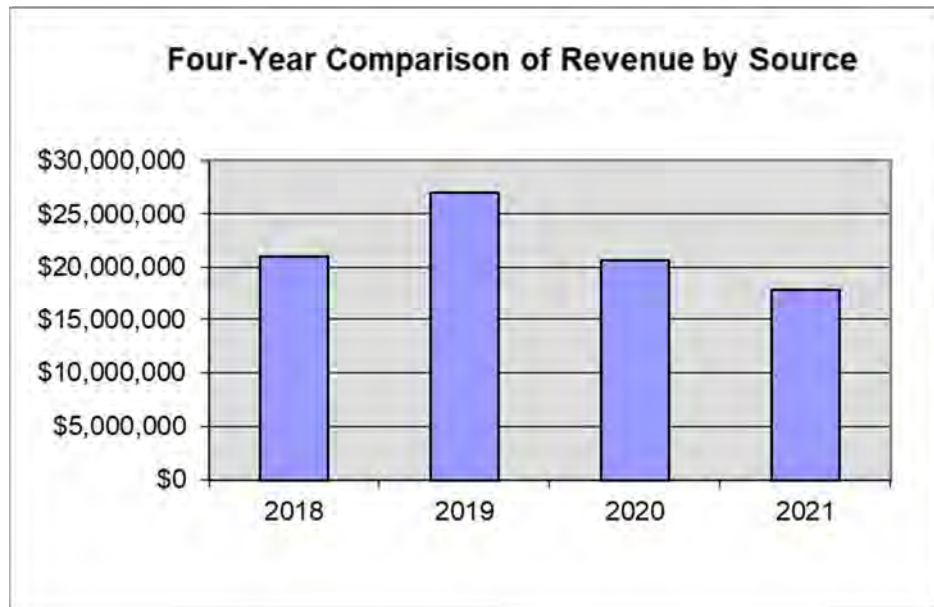
The graph below illustrates the percentage of revenue projected for each source for 2021.



The table below summarizes revenue from all sources including projections for the 2021 fiscal year, 2020 approved budget revenue, 2018 and 2019 actual revenue, and the 2021 projected difference and percentage change in revenue as compared to the 2020 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2018 Actual	2019 Actual	2020 Budget	2020 Unaudited	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Taxes	8,415,144	8,807,401	8,990,727	9,052,815	9,278,383	287,656	3.2%
Donations, Advertising, Scholarships	412,482	267,149	93,050	70,073	262,975	169,925	182.6%
Grants	-	357,048	10,300	2,825	-	(10,300)	-100.0%
Program Fees	4,826,611	5,047,086	5,303,992	1,637,849	2,946,621	(2,357,371)	-44.4%
Rentals, Leases	666,871	653,810	726,502	381,938	619,734	(106,768)	-14.7%
Passes, Memberships, Daily Uses	3,775,752	3,338,076	3,552,399	1,561,628	1,981,403	(1,570,996)	-44.2%
Merchandise Sales	282,105	355,746	381,603	111,680	214,951	(166,652)	-43.7%
Transfers	2,377,585	2,310,505	1,550,640	1,187,899	357,917	(1,192,723)	-76.9%
Other Proceeds	92,816	5,640,057	13,850	286,039	2,212,714	2,198,864	15876.3%
Interest	200,452	253,473	71,400	116,138	41,350	(30,050)	-42.1%
Total Revenues	21,049,818	27,030,351	20,694,463	14,408,884	17,916,048	(2,778,415)	-13.4%

2021 BUDGET: REVENUE ANALYSIS



The total 2021 proposed revenue for all funds is \$17,916,048. This represents a 13.4% decrease from the 2020 Budget and a 33.7% decrease from 2019 actual revenues.

A diversity of revenue sources (including taxes, program fees, memberships and rental income) are critical to support the District's operation as detailed on the following pages. According to policy (as noted on page 91), non-tax revenues are required to account for 55% of total revenues. However, due to the contraction of fee-based programs and services due to the COVID-19 pandemic, the 2021 budget reflects a significant decrease in nearly all non-tax revenue sources. As a result, non-tax revenues (excluding transfers and other proceeds) in the 2021 budget will not meet policy and are projected to account for just 34% of total revenues.



2021 BUDGET: REVENUE ANALYSIS



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.

Percent of property and corporate replacement tax revenue as compared to total revenues in proposed 2021 budget.

51.8%

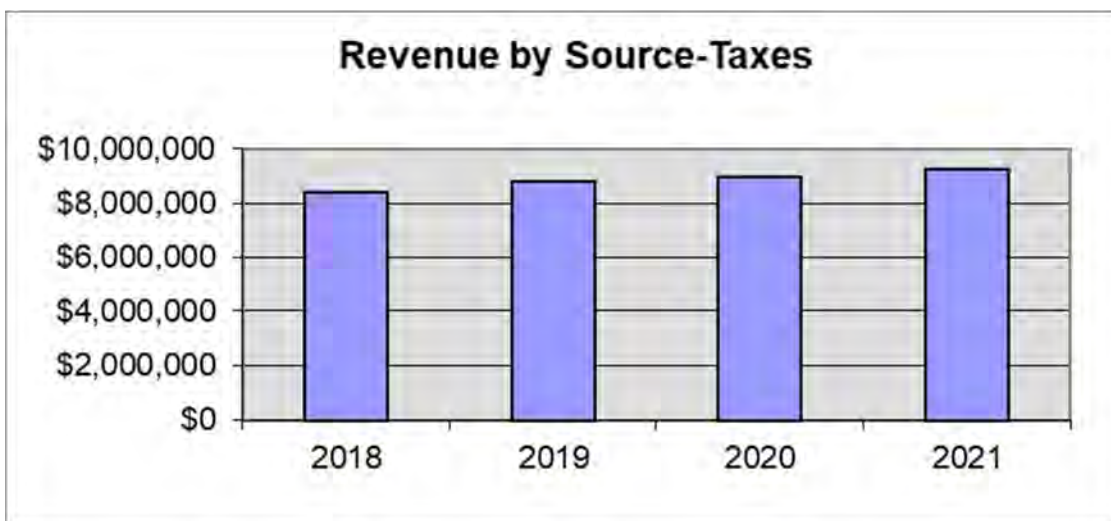
PROPERTY AND CORPORATE REPLACEMENT TAXES

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 2020 Budget, net tax revenues are projected to increase by 3.2% (\$287,656).

The 2021 Budget reflects an increase of \$273,399 compared to the approved extension in the prior levy year which came in higher than was budgeted in 2020. The increase is primarily attributable to increases in the Consumer Price Index (CPI) of 2.3% and the projected EAV increase of 5.182% for the proposed tax levy. Overall this increase of 3.08% from the approved property tax extension will assist in funding proposed operating expenditures in the 2021 Budget, including adherence to the mandated increase in the minimum wage, a change to fund IMRF and FICA benefits for Courts Plus staff through the use of property taxes, and continued spending to address the impacts of the pandemic (e.g., personal protective equipment, increased sanitation, cleaning and disinfection protocols).

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 2021 budgeted replacement tax revenue is unchanged as compared to the prior year. The following chart illustrates 2018 and 2019 actual total tax revenue and budget from 2020 and 2021.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
8,415,144	8,807,401	8,990,727	9,278,383	287,656	3.2%



2021 BUDGET: REVENUE ANALYSIS



Property Tax Levy

The District's tax levy is developed by establishing District priorities through the Vision 2020 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.

For the 2020 levy, discussions with York Township Assessor's office estimate an increase next year in the EAV of property within the District of approximately 5.182%. Total new construction is estimated at approximately \$37,335,250, based on the most recent three-year average and the applicable CPI for the twelve-month period ending December 31, 2019 is 2.3%.

2020 LIMITING RATE				
Prior Year Levy (DuPage & Cook)		CPI%		
6,809,943	X	1 + 2.3. %	=	6,966,572
Prior Year EAV +5.182% increase (DuPage & Cook)		New Construction (DuPage & Cook)		
2,803,457,581	-	37,335,250	=	2,766,122,331
				0.2519

Based upon those assumptions, the District's limiting rate (excluding SRA and Bond and Interest) is calculated at 0.2519. After calculating the levy using this rate, the total increase would equate to \$256,150 in additional tax dollars which excludes any changes to the Debt Service Fund. This 3.35% increase will assist in funding proposed operating expenditures in the 2021 Budget including adherence to the mandated increase in the minimum wage, a change to fund IMRF and FICA benefits for Courts Plus staff, along with audit and liability

2021 BUDGET: REVENUE ANALYSIS



expenses through the use of property taxes, and continued spending to address the impacts of the pandemic (e.g., personal protective equipment, increased sanitation, cleaning and disinfection protocols, etc.).

Tax Levy Formulas for the Proposed 2021 Budget

The formulas and tax computations showing the District's rates and extensions are illustrated in the chart on the next page. 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 respectively.
 - In the 2021 Budget, the proposed levies in the General and Recreation Funds are each expected to increase by \$150,000 in order to assist in funding the District's operational expenses as projections for non-tax revenue (programs fees, rental, membership, sponsorship) in the 2021 Budget are expected to be significantly lower than in prior years due to the continued impacts of COVID-19.
- 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 Funds).
 - Projected 2020 year-end reserve balances for the Liability and Audit Funds are above targeted reserve balances. As a result, levies were not increased (despite now taking on the costs previously accounted for in the Enterprise Services Fund).
 - Projected 2020 year-end reserve balances for the FICA Fund are also above targeted reserve balances, which is partially related to the pandemic-related reduction in staffing expenditures in 2021. As a result, despite now taking on the costs previously accounted for in the Enterprise Services Fund, no increase in the levy was recommended.
 - Projected 2020 year-end reserve balances for IMRF are also above targeted reserve balances, which is partially related to the pandemic-related reduction in staffing expenditures in 2021 similar to the FICA Fund. Based on participant demographics and the investment performance of IMRF's portfolio, the District's 2021 employer contribution rate set by IMRF is 10.57% which is similar to 2020 (10.62%) and will not have a significant budget impact. As a result, despite now taking on the costs previously accounted for in the Enterprise Services Fund, the IMRF levy was decreased by \$51,000.
 - The use of funds from the Paving and Lighting Fund is not proposed in 2021; however, future projects are anticipated that will be funded utilizing reserve balance funds. As a result, the Paving and Lighting Fund levy was recommended nearly at its statutory rate limit of 0.0050 resulting in an increase of \$7,150.
- The last tax levies to evaluate are the SRA and Museum Funds.
 - The Museum Fund's projected 2020 year-end reserve balance is expected to be above its Tier 1 target; therefore, no levy increase was proposed.
 - The reserve balance in the SRA fund is projected to be sufficient to meet its Tier 1 reserve target balance, fund park and facility accessibility improvements as part of the Centennial Park and the Adult Center projects and provide Tier 2 reserves for future projects, especially playground replacements, as well as services for individuals with special needs in the 2021 Budget; therefore, no levy increase was recommended in the SRA fund.

2021 BUDGET: REVENUE ANALYSIS

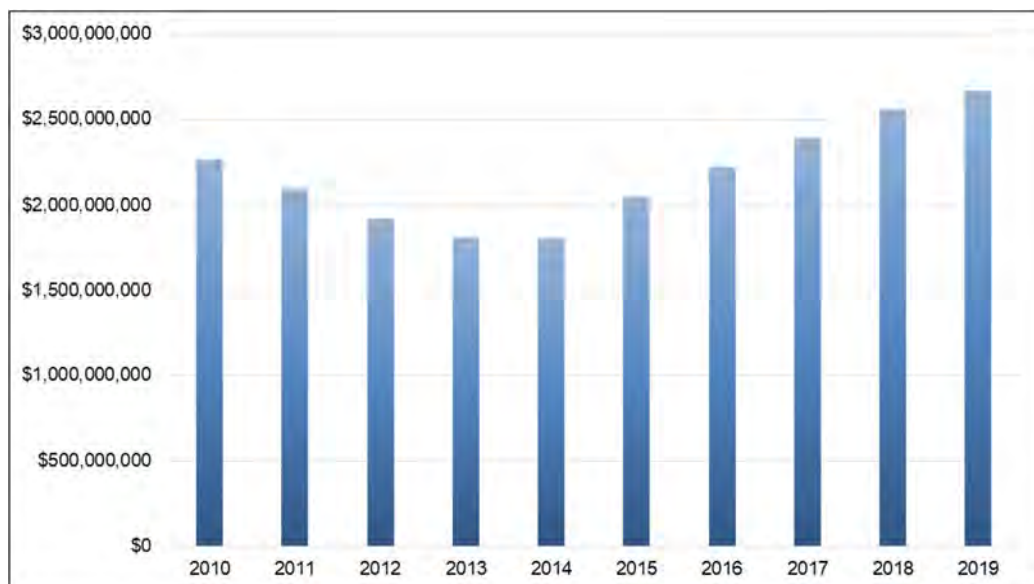


TAX FUND	Statutory Rate Limit (if applicable)	2019 Extensions (DuPage & Cook)	Proposed 2021 Budget Proposed 2020 Levy	2020 Proposed Increase/(Decrease)	% Increase/ Decrease(-)	2020 Tax Rate Extended
1 General	0.3500	3,624,862	3,774,862	150,000	4.14%	0.1347
2 Recreation	0.3700	1,588,542	1,738,542	150,000	9.44%	0.0620
3 Museum	0.0700	295,853	295,853	0	0.00%	0.0106
4 IMRF	None	431,785	380,785	(51,000)	-11.81%	0.0136
5 FICA	None	405,132	405,132	0	0.00%	0.0145
6 Liability Insurance	None	269,199	269,199	0	0.00%	0.0096
7 Audit	0.0050	63,968	63,968	0	0.00%	0.0023
8 Paving & Lighting	0.0050	130,602	137,752	7,150	5.47%	0.0049
Aggregate Extension		6,809,943	7,066,093	256,150	3.76%	0.2519
9 Special Recreation	0.0400	826,255	826,255	0	0.00%	0.0295
10 Bond & Interest	None	1,252,710	1,269,959	17,249	1.38%	0.0453
Aggr. Extension + Bond & Interest		8,888,908	9,162,307	273,399	3.08%	0.3268

Since the tax levy did not exceed the prior year extension by more than 5%, the District was not required to hold a Truth in Taxation hearing based on Truth in Taxation Act requirements. The Park Board approved the 2020 Tax Levy Resolution on October 12, 2020 and the 2020 Tax Levy Ordinance on December 14, 2020 (approving taxes to be levied in 2020 and extended in 2021).

Property Tax Rate and EAV

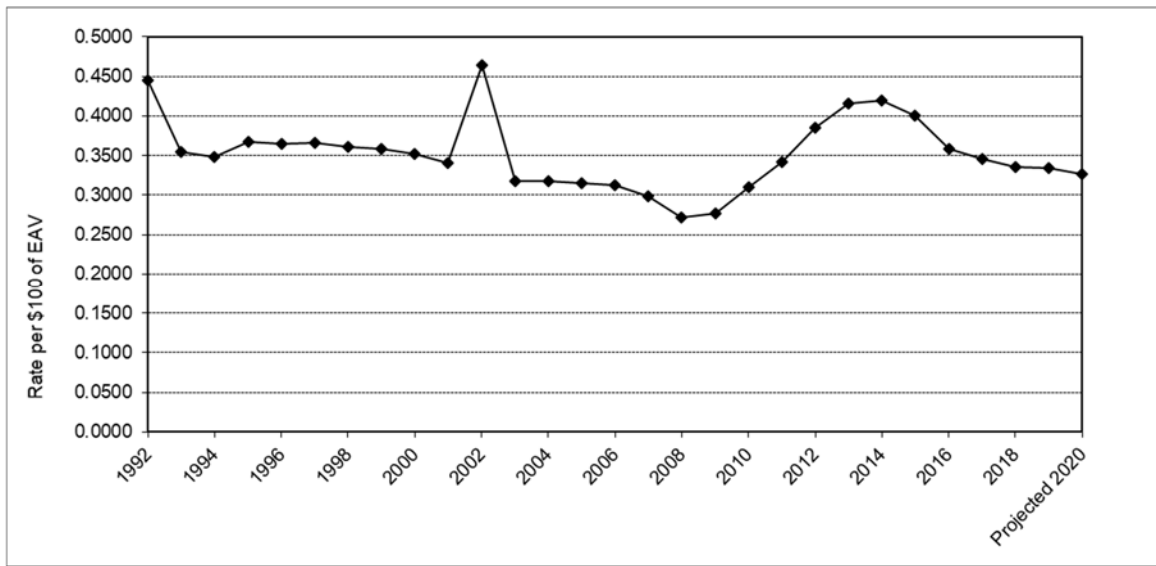
Changes in the tax levy are based on fluctuations in the Equalized Assessed Valuation (EAV). In the 5-year period from 2010 to 2014, the EAV of property within the District declined an average of 6.0% annually. From 2015 to 2019, the market changed direction and the average annual increase in EAV was 8.1%. As noted earlier in this section, discussions with the York Township Assessor's office indicate that for 2020, the value of property is improving with the EAV projected to increase 5.182%. Below is a chart that illustrates EAV growth and declines over the last ten years (change in the value of property in Elmhurst).



2021 BUDGET: REVENUE ANALYSIS

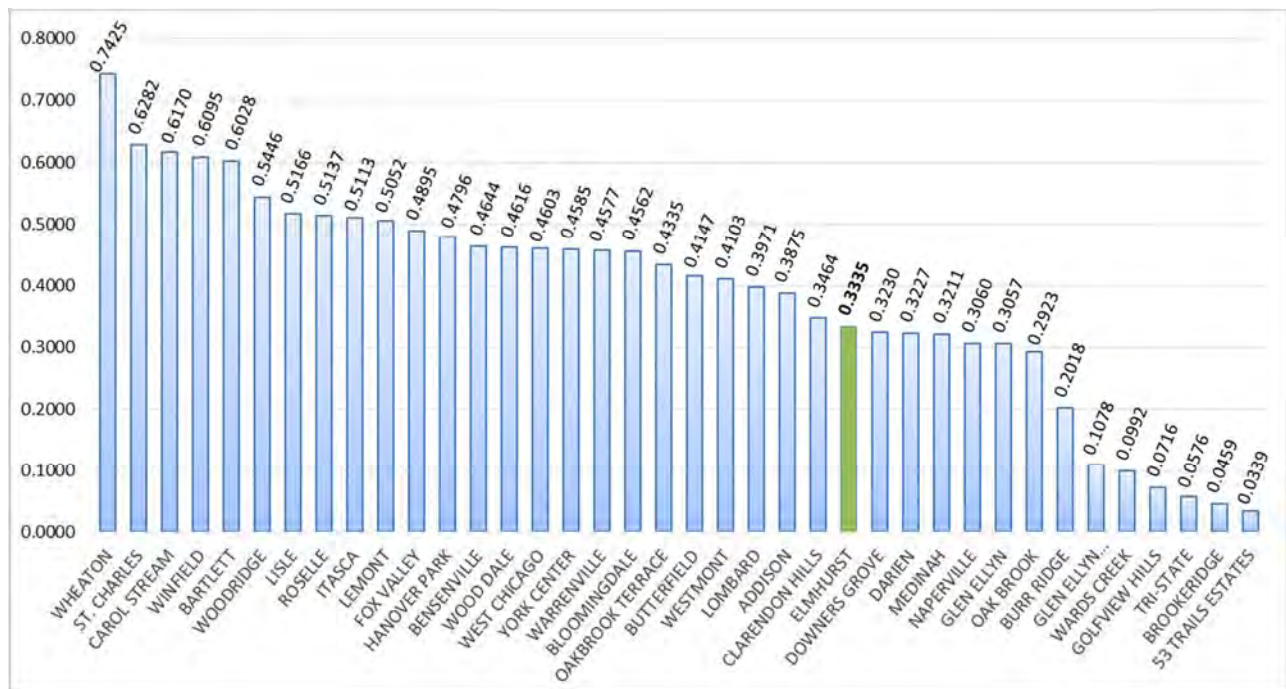


When the value of property decreases, so does the EAV of the property, which results in a smaller property tax base that taxing bodies can reinvest into the community. As illustrated below, the District's tax rate increased slightly in 2008 from 2014, illustrating that when assessed property values decline, tax rates increase to cover the cost of maintaining expected levels of service. Since the EAV had increased in the prior five years and is again projected to increase in 2020 and the levy growth rate was estimated at 2.3%, the tax rate is proposed to decrease by 0.0067.



Park District Comparison of Tax Rates

The graph below illustrates the 2019 tax rates for park districts in DuPage County with the District's rate noted in green.





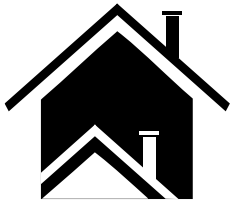

2021 BUDGET: REVENUE ANALYSIS



Impact on the Taxpayer

For the 2020 tax levy, it is projected that the assessed value of a home will increase by 5.182% from the prior year. A homeowner with a home valued at \$400,000 for the 2019 levy would have an estimated new value of \$420,728, thus paying approximately \$14 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 2021 budgeted tax rate.

Formula used to calculate taxes:	2019 Actual Levy		2020 Proposed Levy for 2021 Proposed Budget
Fair Market Value	\$400,000	↑ 5.182% in EAV	\$420,728
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	\$132,000		\$138,840
Less \$6,000 Resident Exemption	\$126,000		\$132,840
\$100s of EAV	\$1,260		\$1,328
Park District Tax Rate per Levy	0.3335	↓ 2.0% Rate	0.3268
Approximate Park District Taxes	\$420		\$434

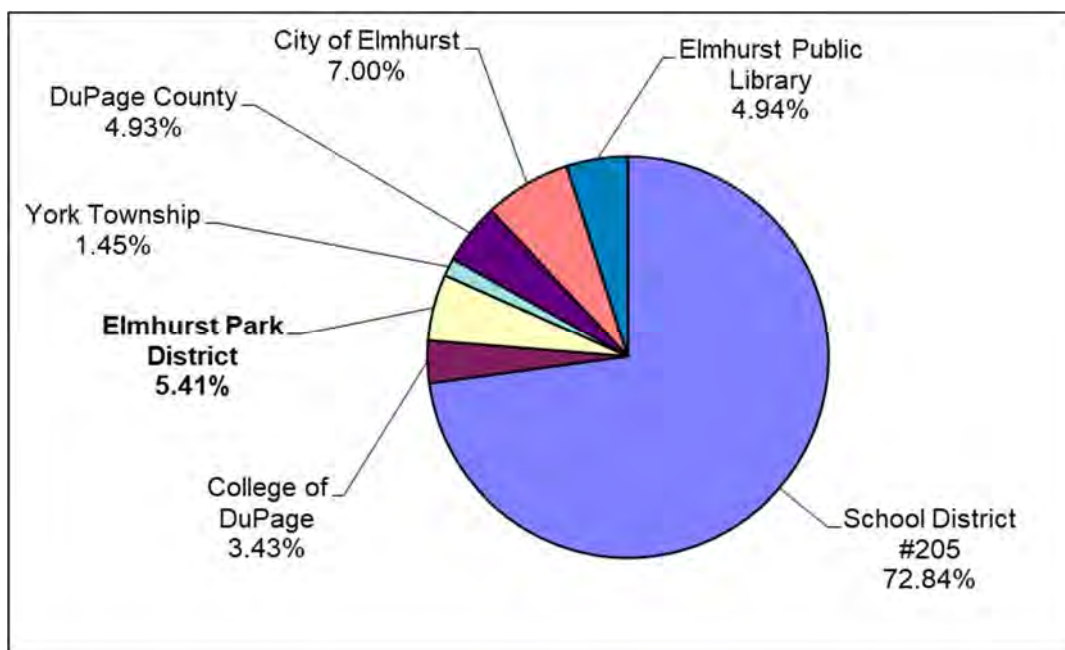
				
Fair Market Value of Home	\$420,728	\$600,000	\$800,000	\$1,000,000
Approximate Park District Taxes				
Annual Amount	\$434	\$627	\$843	\$1,059
Monthly Amount	\$36	\$52	\$70	\$88
Daily Amount	\$1.19	\$1.72	\$2.31	\$2.90

2021 BUDGET: REVENUE ANALYSIS



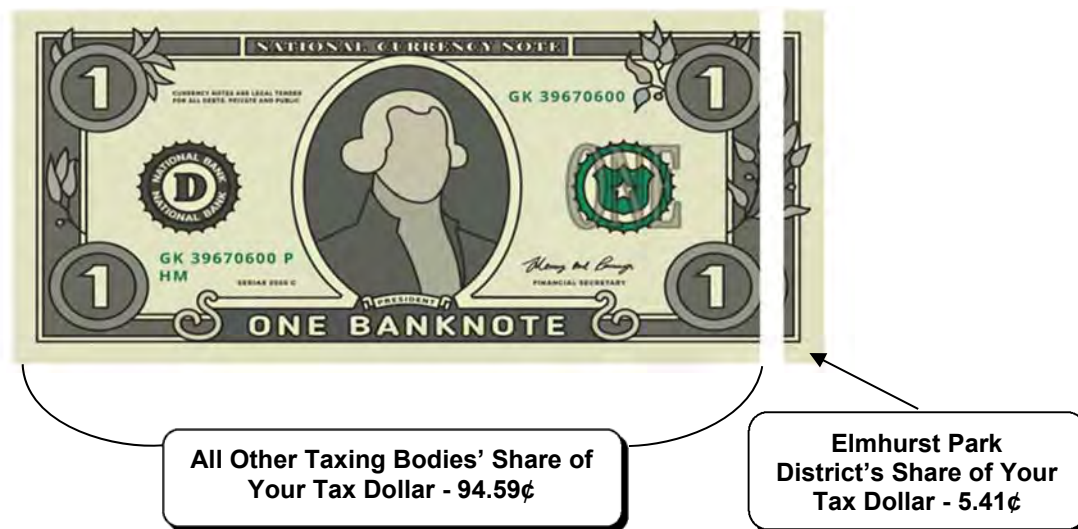
Distribution of 2019 Property Taxes among the Major Taxing Bodies in York Township¹

The following chart illustrates the District's portion (5.41%) of the total York Township tax bill based on the distribution of 2019 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 of Elmhurst, Elmhurst Public Library, Elmhurst School District #205, College of DuPage, York and Addison Townships, etc.



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

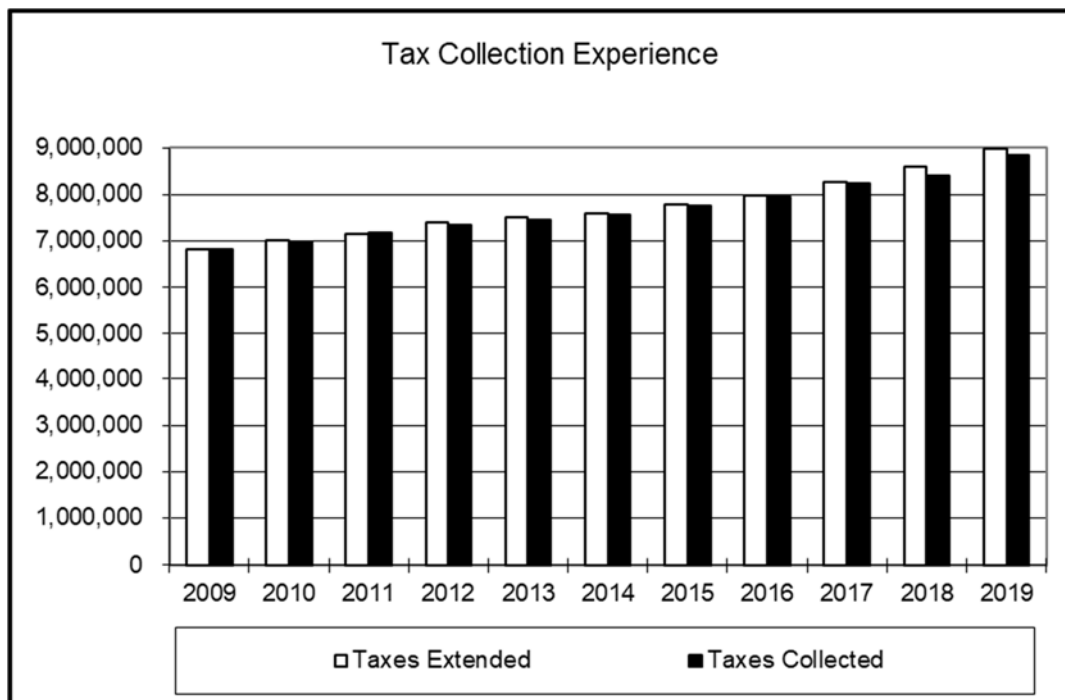
2021 BUDGET: REVENUE ANALYSIS



Collection Rate

The 2021 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
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	179,720	8,402,702	97.91%
2019	8,971,533	89,715	8,834,009	98.47%



2021 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. Expected revenue in 2021 is estimated to remain stable as compared to 2020 to account for certain sectors of industry performing above expectations during the pandemic, counterbalanced by numerous business closures. As a result, the 2021 Budget reflects no change from the 2020 Budget. For 2021, proceeds from the Corporate Replacement Tax are budgeted in the General and Recreation Funds.

	2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
Corporate Replacement Tax	167,803	235,395	195,000	195,000	0	0.0%

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 2020 Budget, taxes are unchanged in the General Fund, and the funds budgeted in the IMRF, FICA and Paving & Lighting Funds are being reallocated to the Recreation Fund.

	General Fund	IMRF Fund	FICA Fund	Paving & Lighting Fund	Recreation Fund	Total
Corporate Replacement Tax	125,091	0	0	0	73,224	198,315
Less Projected Loss	(2,091)	0	0	0	(1,224)	(3,315)
Grand Total	123,000	0	0	0	72,000	195,000



2021 BUDGET: REVENUE ANALYSIS



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.

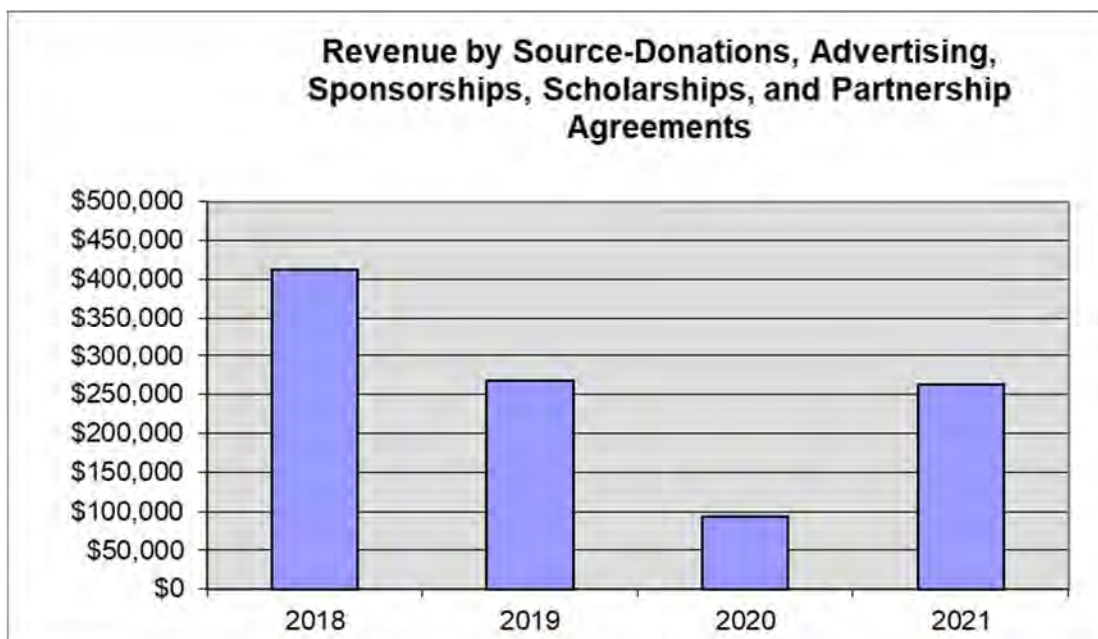
Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2021 Budget.

1.5%

DONATIONS, ADVERTISING, SPONSORSHIPS, SCHOLARSHIPS AND PARTNERSHIP AGREEMENTS

The 2021 Budget includes Donation, Advertising, Scholarship and Sponsorship revenue totaling \$262,975. Donation revenue of \$219,900 is primarily related to funds received from a required subdivision ordinance donation for a 175 unit apartment building on N. Addison Avenue (\$214,500). Advertising revenue totaling \$18,575 is primarily earned from the sale of advertisements in the quarterly program brochure and Wilder Mansion promotional booklet. Sponsorship revenue totaling \$23,500 is earned from the sale of sponsorship support for District special events.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
412,482	267,149	93,050	262,975	169,925	182.6%



In the 2021 Budget, donation, advertising and scholarship revenues are projected to increase by 182.6% (\$169,925) as compared to the 2020 Budget.

Sponsorships: As compared to the 2020 budget, event sponsorship revenue in the General Fund is projected to decrease by 17.9% (\$5,000) due to event attendance restrictions in the Restore Illinois Plan guidelines. To continue to provide sponsorship opportunities, the District's focus in 2021 will be on presenting sponsors rather than day-of-event sponsors.

Advertising: As compared to the 2020 budget, Advertising revenue is projected to decrease by 32.8% (\$9,075) due to shifting the focus of advertising from District-wide to the brochure only due to Marketing and Communications Department staffing reductions.

2021 BUDGET: REVENUE ANALYSIS



Definition

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

Assumptions Used to Develop Projections

Actual funds from grants to be received.

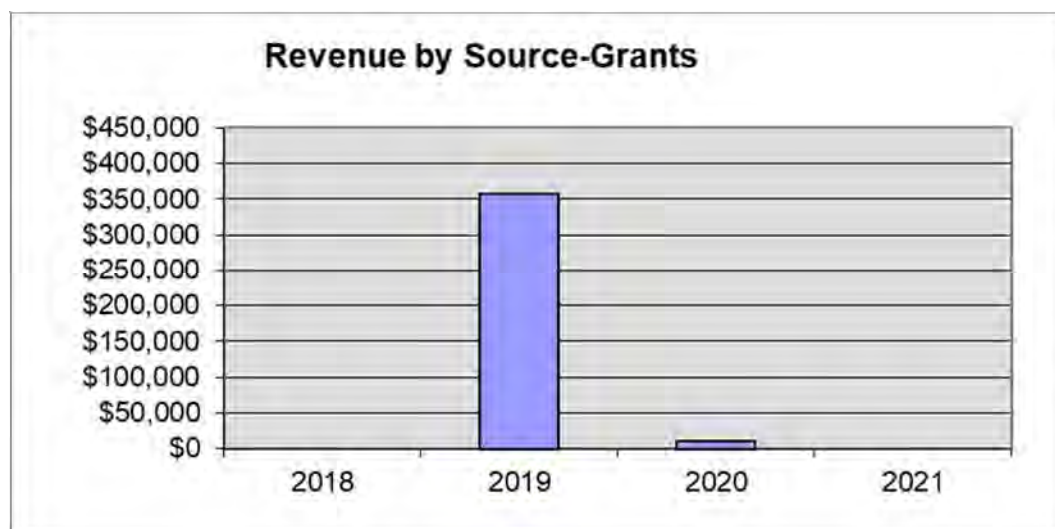
Percent of grant revenue as compared to total revenues in proposed 2021 Budget.

0.0%

GRANTS

This revenue source contains no projected funding in 2021.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
-	357,048	10,300	-	(10,300)	-100.0%



Budgeted grant revenue in 2019 included a \$9,200 in the Capital Improvement Fund from the Illinois Environmental Protection Agency (IEPA) to partially fund the Fleet Propane Conversions project while 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.

2021 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.

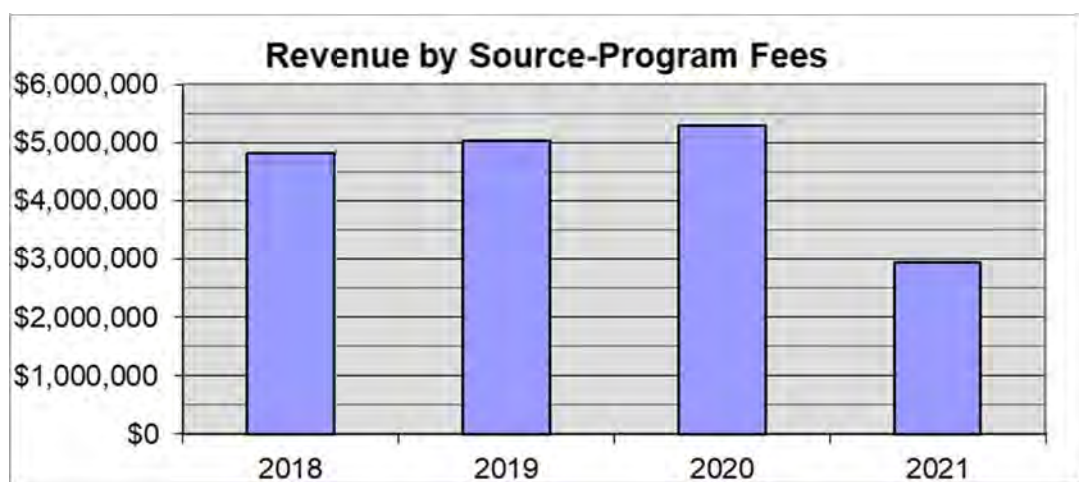
Percent of program fees as compared to total revenues in proposed 2021 Budget.

16.4%

PROGRAM FEES

In the proposed 2021 Budget, overall program fee revenue is projected to decrease by 44.4% (\$2,357,371) as compared to the 2020 Budget based on the impacts of the pandemic, including "stay-at-home" orders, capacity limits, social distancing requirements, enhanced cleaning and disinfection protocols and participants reluctance or inability to participate in indoor programming.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
4,826,611	5,047,086	5,303,992	2,946,621	(2,357,371)	-44.4%



Recreation: As compared to the 2020 budget, recreation program fee revenue (excluding aquatics) is decreasing overall by 51.5% (\$1,892,765) based on the reduced number of program offerings and participants anticipated in 2021. The program areas with the highest projected revenue decrease are detailed below:

- Rec Station/Summer Camp at 49.3 % (\$778,355)
- Visual/Performing Arts at 76.3% (\$392,937)
- Sports and Fitness & Gymnastics at 35.1% (\$337,870)

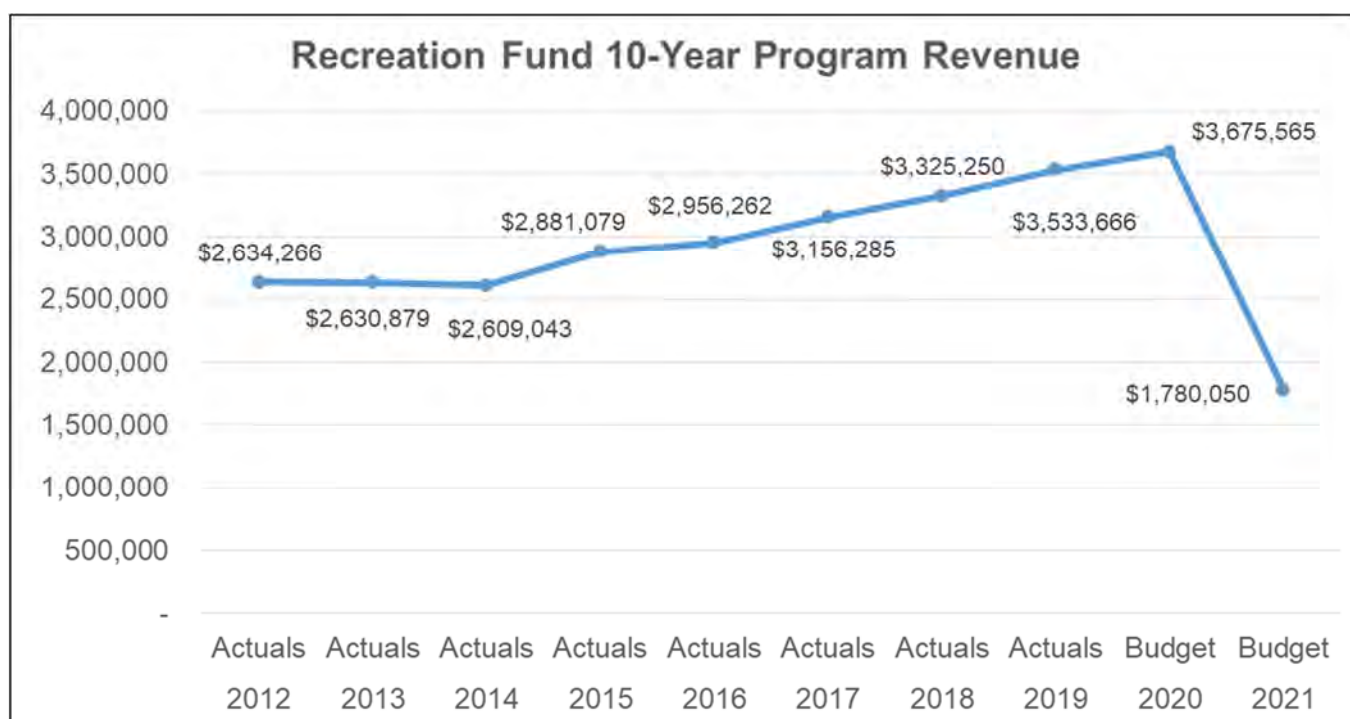
All other program areas are projected to have revenue decreases as follows: Adult/Seniors at 79.7% (\$34,627); Early Childhood at 45.9% (\$158,762); General Interest at 77.4% (\$60,915); and Trips at 70.2% (\$18,995)

Aquatics: All aquatics programs with the exception of private lessons and life guard training will be paused in 2021 due to anticipated capacity restrictions at the pool based on Restore Illinois Plan guidelines. As a result, program revenues are projected to decrease by 94.7% (\$113,158) as compared to the 2020 budget.

2021 BUDGET: REVENUE ANALYSIS



The chart below illustrates the ten-year trend in total recreation program fee revenue from 2012 to 2019 and projected revenue for 2020 and 2021. Between 2012 and 2017, actual program fee revenue increased by an average of 4.6% annually. 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 enrollment increases 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 higher fees and enrollment in sports programs and summer camps; and in 2018, revenue increased by 5.4% primarily due to increased Rec Station revenue due to the shift to full week only registration. In 2019, revenue increased by 6.3% primarily due to increased fees for Rec Station, Funseekers Day Camp and Cultural Arts programs.



Enterprise Services: As compared to the 2020 Budget, program revenue at Courts Plus is decreasing by 30.2% (\$457,256) overall primarily due to shifts in the following program areas:

- Racquet sport programs are projected to decrease by 22.8% (\$168,391) due to lowered capacity levels in the winter and spring sessions to adhere to Restore Illinois Plan guidelines.
- Kids Plus programs is projected to decrease by 57.7% (\$74,703) due to the anticipated delayed offering of these programs until the fall session.
- Summer Camp programs are projected to decrease by 34.3% (\$86,060) based on the projected capacity restrictions and social distancing requirements along with the continued reluctance of parents to enroll their children in programs at same levels prior to the pandemic.
- Martial Arts programs are projected to decrease by 21.4% (\$21,868).
- Personal Training is projected to decrease by 34.9% (\$53,044) and Massage Therapy by 31.8% (\$16,530) due to a delayed restart until late winter.

Sugar Creek Golf Course: Revenue is decreasing by 6.1% (\$7,000) overall due to reduced driving range instruction based on the continued reluctance of customers to participate during the pandemic.

2021 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.

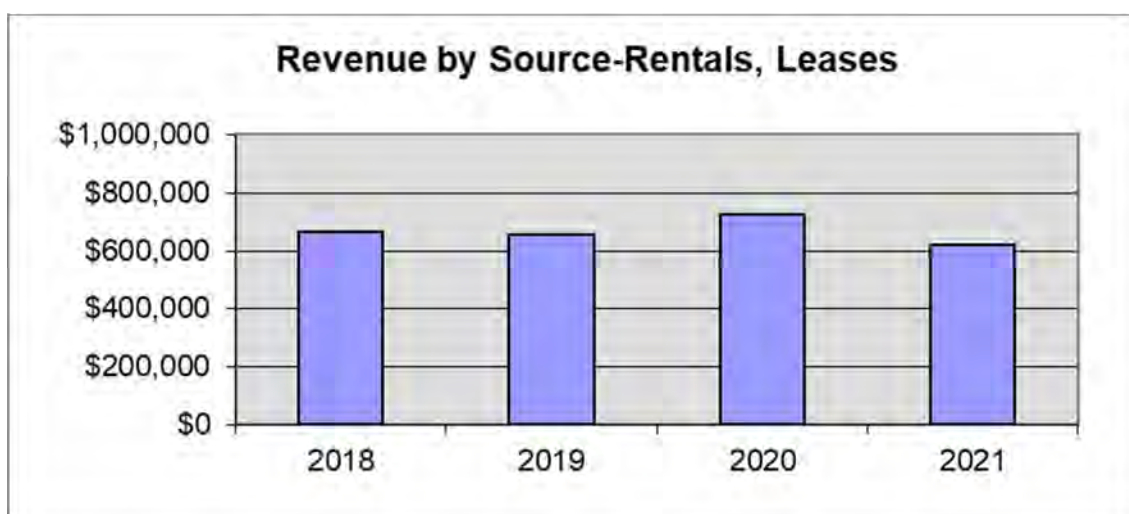
Percent of rental/lease revenue as compared to total revenues in proposed 2021 Budget.

3.5%

RENTALS AND LEASES

In the 2021 Budget, rental revenue is projected to decrease by 14.7% (\$106,768) as compared to the 2020 Budget due to continuing mandated capacity restrictions and social distancing requirements.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
666,871	653,810	726,502	619,734	(106,768)	-14.7%



Outdoor Park and Park Facility Rentals: As compared to the 2020 budget, Outdoor Park and Park Facility Rentals will decrease overall by 13.1% (\$14,850) based on the uncertainty of prior renters returning and the shifting of sport seasons which will impact affiliate group participant numbers and lighting fees. Specifically, staff project revenue decreases in lacrosse by 50.0% (\$2,350) and soccer by 12.9% (\$4,500). Lighting fees are down by 20.0% (\$5,000) along with other park facility rentals by 22.2% (\$3,000).

Recreation Facility Rentals: Rental revenue is decreasing overall by 67.5% (\$27,061) as compared to 2020 budget primarily due to Berens Park Hub rentals decreasing by 48.0% (\$12,000) because of group size limitations. The elimination of Abbey rentals 100.0% (\$10,401) also adds to this decrease along with a one year pause of outdoor pool rentals.

Enterprise Services Facility Rentals: Overall, revenue is decreasing by 16.7% (\$62,177) primarily based on capacity guidelines for at least the first half of 2021. Specifically, the budget decreases are 13.9% (\$19,605) in Tennis Court Time, 11.3% (\$19,700) in Wilder Mansion rentals, and 71.1% (\$9,835) in Courts Plus rentals.

Sugar Creek Golf Course Rentals: Revenue is projected to increase 4.1% (\$7,120) due to higher riding cart rental revenue of 3.1% (\$34,500) due to the online booking capability. This increase is partially offset by decreased indoor facility rentals (\$19,600) due to continued pandemic restrictions combined with reduced pull cart rental revenue (\$6,700) as more customers are choosing riding carts.

2021 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.

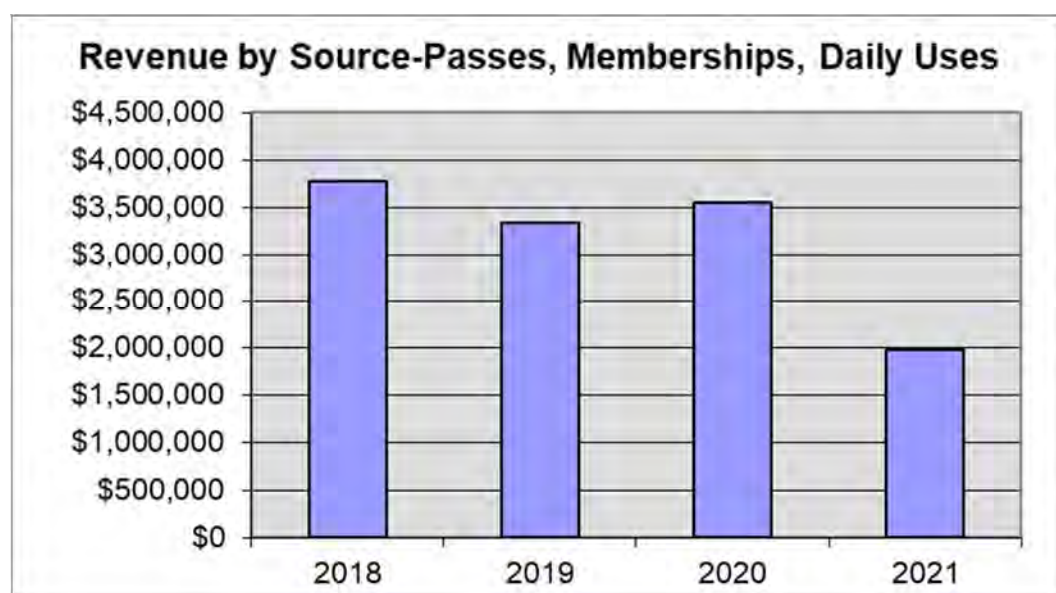
Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2021 Budget.

11.1%

PASSES, MEMBERSHIPS, AND DAILY USES

In the proposed 2021 Budget, this revenue source is decreasing by 44.2% (\$1,570,996) as compared to the 2020 Budget primarily due to decreased projected Courts Plus memberships and the one year elimination of outdoor pool pass sales.

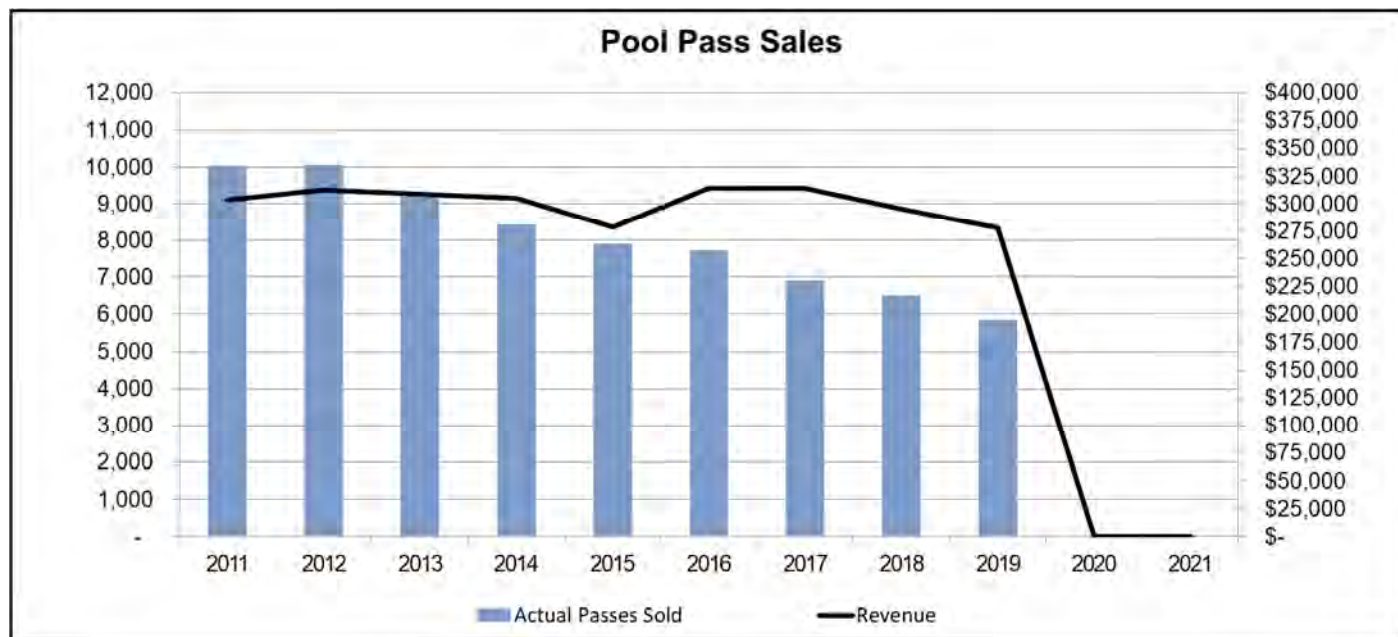
2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
3,775,752	3,338,076	3,552,399	1,981,403	(1,570,996)	-44.2%



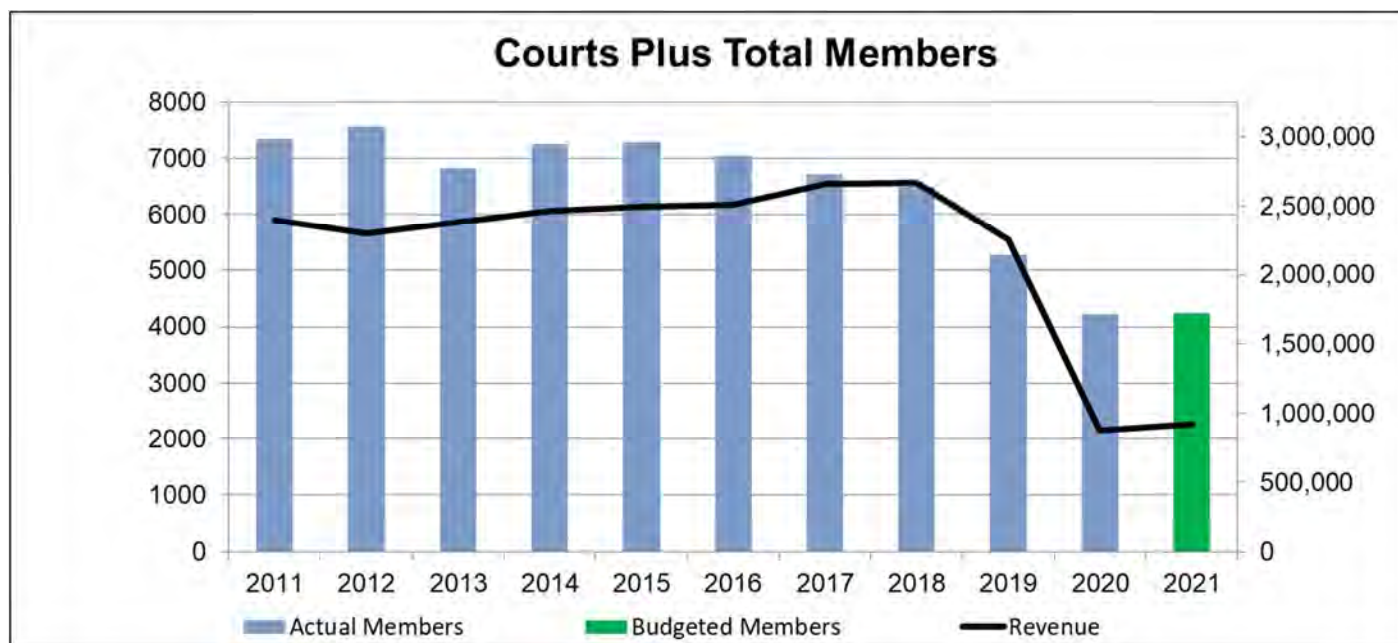
Recreation Facilities: As compared to the 2020 budget, pool pass, punch cards and daily admission revenue is projected to decrease overall by 34.2% (\$161,750). This decrease results from budgeting to reopen only one pool in 2021 (East End Pool) and the elimination of pool pass, punch card, and group admission sales to restructure pool entry through a reservation system to manage bather load according to Restore Illinois Plan guidelines. As a result, daily admissions are budgeted to increase by 260.5% (\$225,100). The chart on the following page illustrates pool pass actual sales and revenue from 2011 to 2020 along with 2021 projected sales and revenue.

As compared to the 2020 budget, daily use fees at The Hub (mini golf, spray ground, and batting cages) are decreasing by 22.2% (\$12,831) based on average usage and demand over the past three years.

2021 BUDGET: REVENUE ANALYSIS



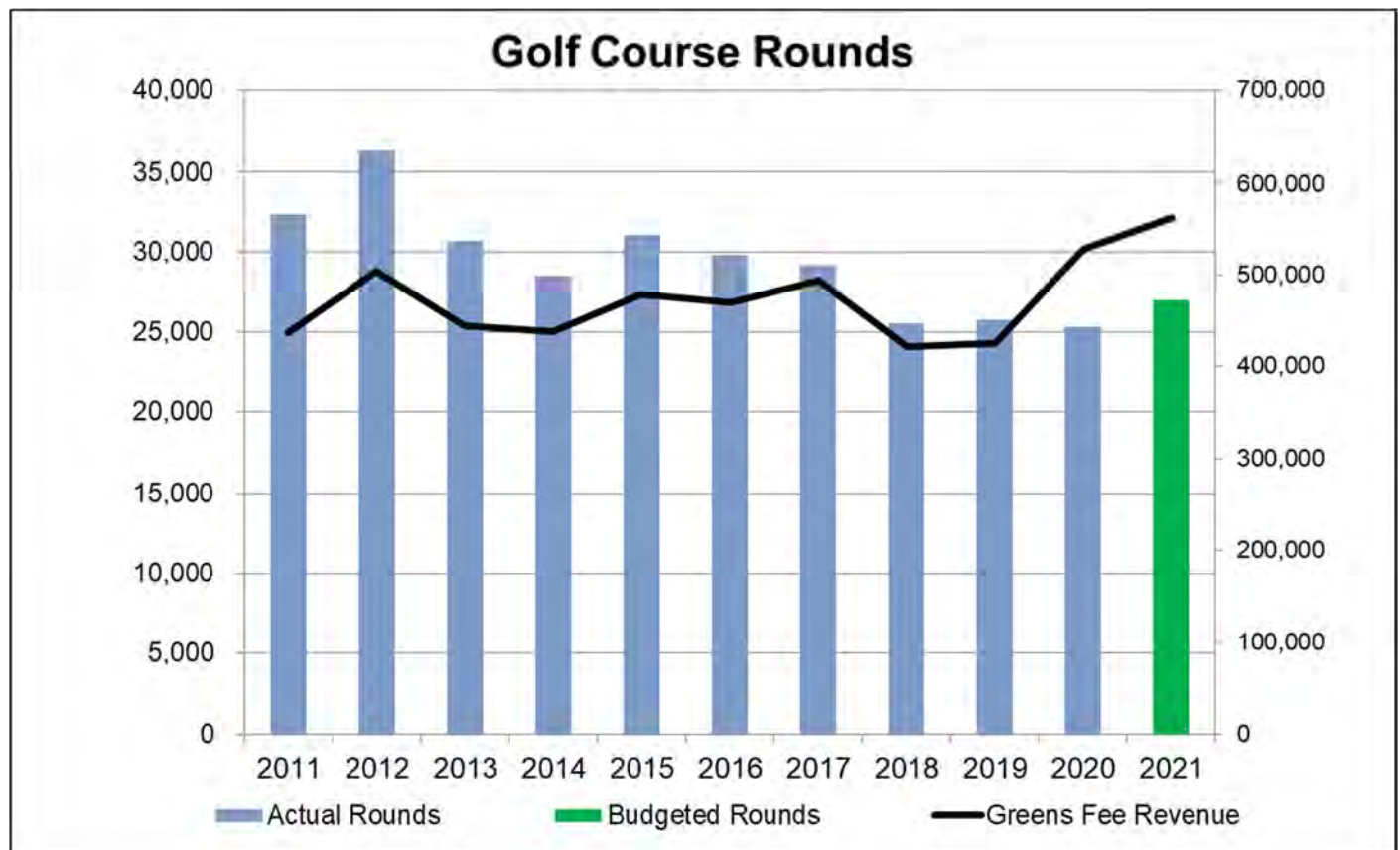
Courts Plus: In the Enterprise Services Fund, **Passes, Memberships and Daily Use** revenue is decreasing by 61.1% (\$1,473,113) as compared to the 2020 budget based on projecting an average of 45% of pre-pandemic memberships, which is an increase of 5% (\$43,722) as compared with 2020 actual revenue. Efforts in 2021 will emphasize marketing/promotions and membership sales strategies to meet membership revenue projections with a specific focus on reactivating memberships of members who switched to leave-of-absence status due to the pandemic. The chart below illustrates the historical trend in the number of Courts Plus total members on December 31 of each year (from 2011 to 2020) and a projection for 2021 along with the amount of membership revenue collected or projected during those years.



2021 BUDGET: REVENUE ANALYSIS



Sugar Creek Golf Course: As compared to the 2020 Budget, Passes, Memberships, and Daily Use revenue is projected to increase overall by 12.6% (\$76,898). Daily use fees are projected to increase 17.6% (\$84,017) as the fees generated per round have increased due to online payments and surge pricing. In addition, driving range fees are projected to increase 13.7% (\$15,098) based on a 30% increase in usage in 2020. These increases are offset by decreases in punch cards, season passes and league fees (\$22,217) with the transition to an online system.



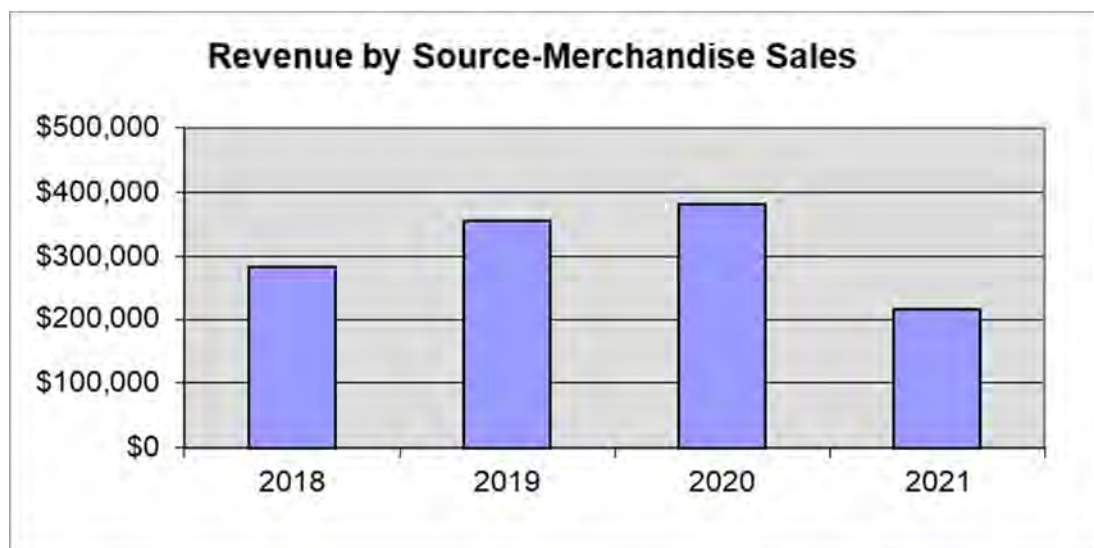
2021 BUDGET: REVENUE ANALYSIS



MERCHANDISE SALES

As compared to 2020, net merchandise sales are projected to decrease by 43.7% (\$166,652) in 2021 primarily due to the pandemic related expected decrease of concession sales.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
282,105	355,746	381,603	214,951	(166,652)	-43.7%



Recreation: Revenue is down 65.3% (\$86,142) due to reductions in dance and gymnastics apparel sales based on less participants and warm-ups, gym bags and performance wear merchandise will not be ordered in 2021. Music instruction merchandise sales were also eliminated since these programs continue to be paused.

Park and Facility Concessions and Vending: Concessions and vending revenue is decreasing by 49.5% (\$25,500) as compared to 2020 budget. This decrease is primarily due to reduced menu selections and a shortened season at The Hub, reducing revenue by 50% (\$20,000) along with lower commissions at outdoor pools and Plunkett Park, resulting in a 100% (\$5,000) decrease as compared to 2020.

Sugar Creek Golf Course: As compared to the 2020 Budget, merchandise sales revenue is decreasing by 28.4% (\$49,500) based on a continued pandemic-related projected decrease in clubhouse traffic and fewer projected rentals and golf outings which impact both pro-shop and food and beverage sales.

Tree Memorials: Tree memorial revenue is decreasing by 30.8% (\$4,000) as compared to 2020 budget based on the temporary suspension of planting new memorial trees due to the elimination of the Landscape Architect position.

Courts Plus: Merchandise sales is decreasing by 45.1% (\$20,710) due to discontinuation of coffee service at Courts Plus along with reduced pro shop sales due to reduced demand resulting from less participation and fewer members.

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 2021 Budget.

1.2%

2021 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.

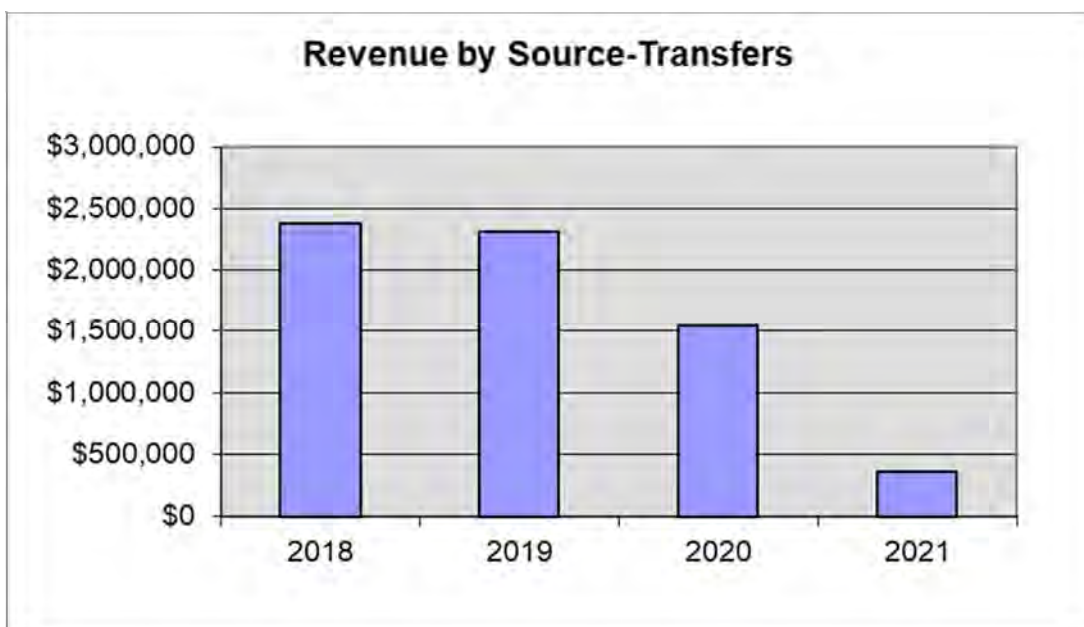
Percent of transfer revenue as compared to total revenues in proposed 2021 Budget.

2.0%

TRANSFERS

The 2021 Budget reflects a proposed decrease of transfer revenue of 76.9% (\$1,192,723) due primarily to a decrease in the transfer of cash and investments for capital project expenses planned for 2021.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
2,377,585	2,310,505	1,550,640	357,917	(1,192,723)	-76.9%



An overview of 2021 transfers is on page 89. Transfer revenue includes:

- \$254,009 to the Debt Service Fund from the Sugar Creek Golf Course Fund (\$104,009), the General Fund (\$75,000), and the Recreation Fund (\$75,000) for the payment of debt (including fees).
- \$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 Sports League user fees.

2021 BUDGET: REVENUE ANALYSIS



BOND, INSURANCE AND SALE PROCEEDS, DISPOSAL OF FIXED ASSETS

This revenue source is increasing by 15,876.3% (\$2,198,864) as compared to the 2020 Budget. The 2021 budget includes annual rollover G.O. bond proceeds of \$604,783 for the payment of debt (\$520,324) (see page 179 for a detailed overview of debt obligations) and capital projects (\$84,459) along with proceeds of \$1,600,000 from the sale of the Abbey property at 407 W. St. Charles Road to School District #205. The sale proceeds will be used to fund the development of the Adult Center and Centennial Park over the next two years as detailed on page 164-165. At the end of 2019, the District issued debt in the principal amount of \$5,500,000 to finance the acquisition of property at 155 E. St. Charles Road.

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.

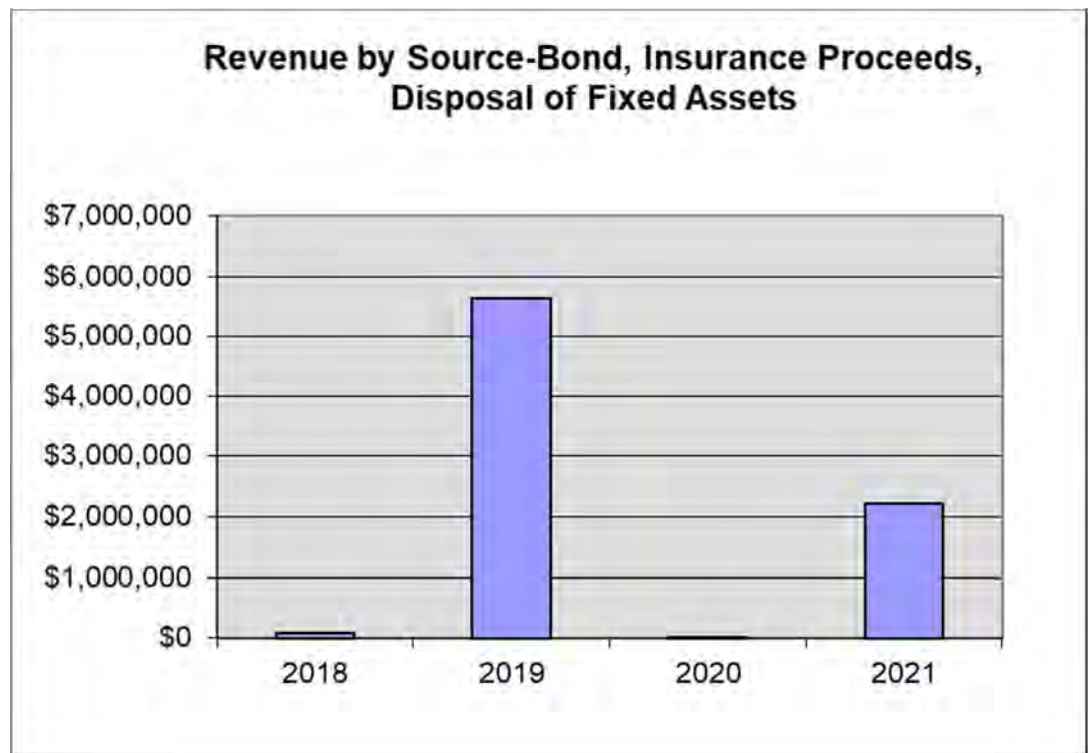
Assumptions Used to Develop Projections

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 2021 Budget.

12.35%

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
92,816	5,640,057	13,850	2,212,714	2,198,864	15876.3%



2021 BUDGET: REVENUE ANALYSIS



Definition

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

Assumptions Used to Develop Projections

Interest rate trends, amount of funds available for investment.

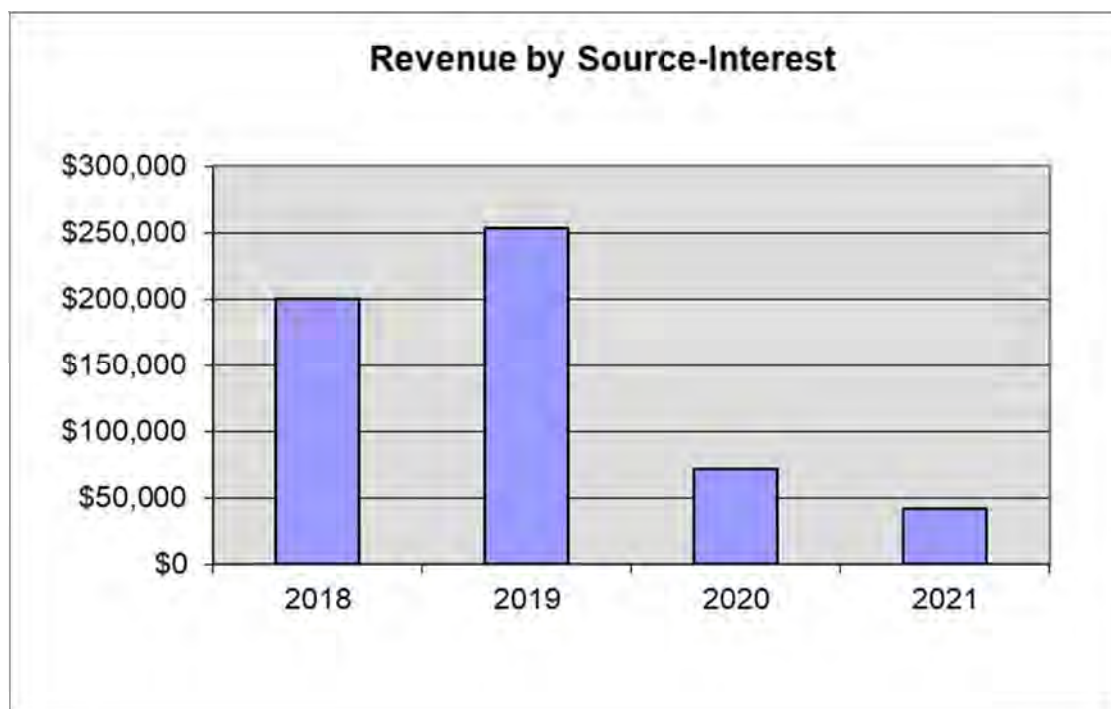
Percent of interest revenue as compared to total revenues in proposed 2021 Budget.

0.2%

INTEREST

Following a rise in interest rates in 2018 and 2019, rates dropped in 2020 with the onset of the pandemic. On December 31, 2018, a three-month treasury bill yielded an interest rate 2.45%. As of November 1, 2019, it was 1.52% but by September 1, 2020, interest rates averaged just 0.12%. As a result, the 2021 Budget includes a 42.1% decrease in projected interest revenue as compared to the 2020 Budget. Total projected interest for 2021 is \$41,350 which is \$30,050 lower than in the prior year budget.

2018 Actual	2019 Actual	2020 Budget	2021 Budget	2020 vs. 2021	% Change 20 vs. 21
200,452	253,473	71,400	41,350	(30,050)	-42.1%



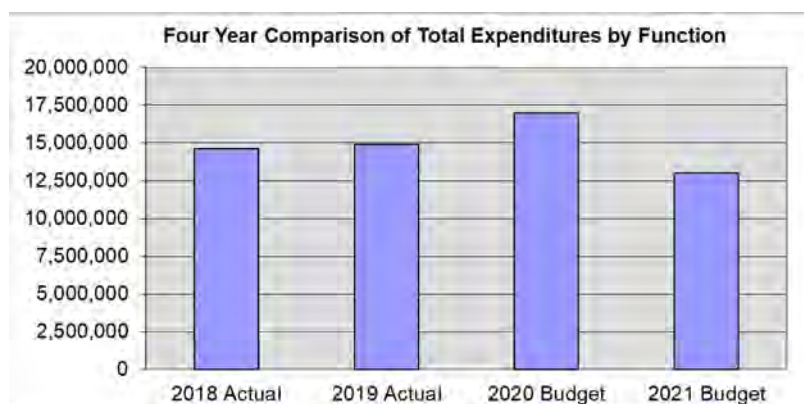
2021 BUDGET: EXPENDITURES BY FUNCTION



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 2018 and 2019 Actual, 2020 Approved Budget and 2021 Proposed Budget figures by functional area,¹ this section includes functional area missions, responsibilities, 2020 accomplishments and 2021 work plan tactics organized by the Vision 2020: Strategic Plan Objectives, expense highlights, future outlook and performance measures (2020 accomplishments and 2021 work plan sections may include capital projects or revenue that are not reflected in function expenses and 2020 year-end (actual) financial data is unaudited). 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 2020 and Proposed 2021 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2018 and 2019 Actual, 2020 Budget and 2021 Proposed Budget). The 2021 proposed function budget illustrates a 23.4% (\$3,975,833) overall decrease in expenditures as compared to the 2020 Approved Budget.

Expenditures by Function ¹						
Function	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Park Board/Administration ²	596,318	710,519	756,396	620,269	(136,127)	-18.0%
Marketing and Communications	557,168	522,401	715,509	513,517	(201,992)	-28.2%
Finance and Human Resources	1,168,999	1,187,744	1,268,736	1,089,852	(178,884)	-14.1%
Information Technology	633,513	700,254	855,656	718,598	(137,058)	-16.0%
Parks	1,746,643	1,619,874	1,832,523	1,802,793	(29,730)	-1.6%
Facilities	2,354,380	2,453,677	2,874,256	2,193,805	(680,451)	-23.7%
Recreation	3,364,937	3,513,793	4,271,273	2,555,567	(1,715,706)	-40.2%
Enterprise Services	3,486,751	3,470,288	3,640,736	2,755,196	(885,540)	-24.3%
Sugar Creek Golf Course	707,757	703,793	761,078	750,733	(10,345)	-1.4%
Total	14,616,465	14,882,343	16,976,163	13,000,330	(3,975,833)	-23.4%



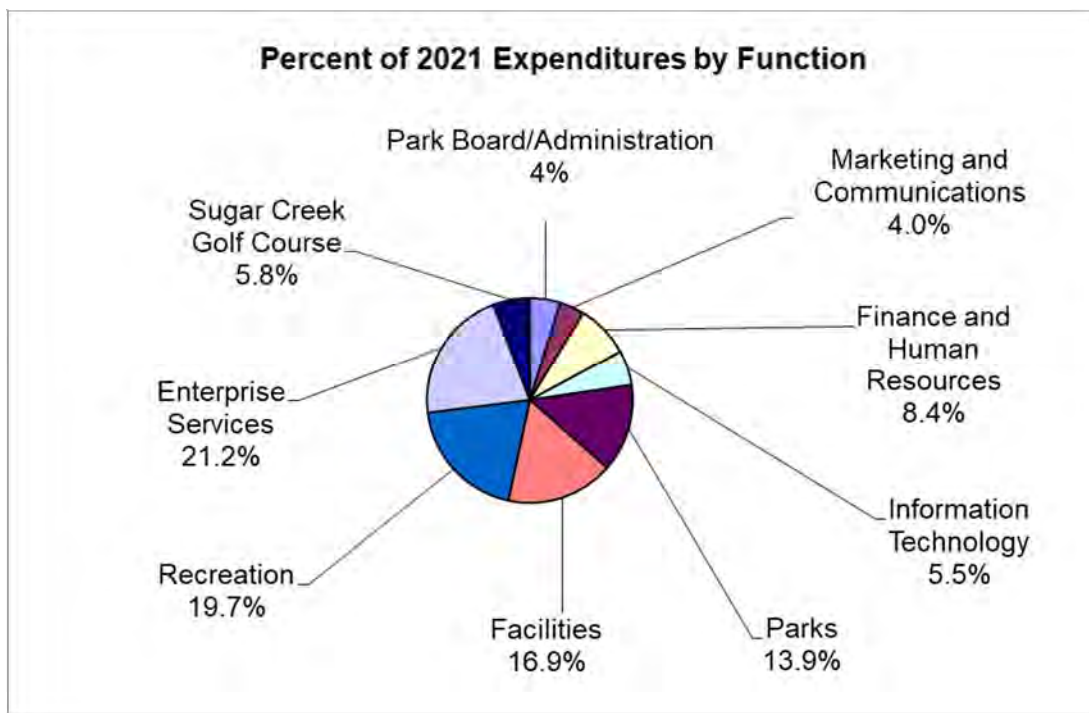
¹Excludes capital, transfers and debt expenses

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

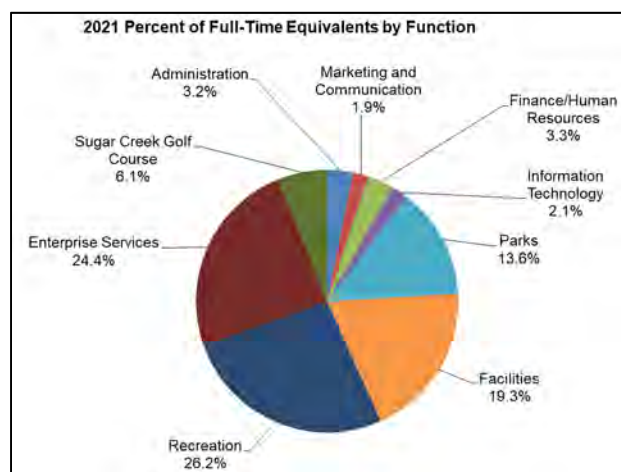
2021 BUDGET: EXPENDITURES BY FUNCTION



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



The pie chart below on the left illustrates the percent of full-time equivalent³ (FTE) employees for each functional area as compared to the total number of District FTE employees while the chart on the right includes the number of FTE employees for each functional area budgeted in 2020 and proposed for 2021 (decrease of 150.6 overall in 2021). This decrease is entirely due to the contraction of operations and losses of non-tax revenue in the millions of dollars that resulted in the reorganization of duties across all departments of the District and forced the difficult decision to permanently reduce the size of the District's staff through the elimination of 16 full-time and over 300 part-time positions in the fourth quarter of 2020. This resulted in the reduction of FTE employees in every department in the District as indicated below.



Budgeted Full-time Equivalent ¹	2020	2021
Administration	5.7	4.8
Marketing and Communication	4.4	2.9
Finance/Human Resources	7.2	4.9
Information Technology	4.3	3.1
Parks	21.9	20.5
Facilities	44.0	29.0
Recreation	65.7	39.5
Enterprise Services	51.9	36.7
Sugar Creek Golf Course	9.9	9.2
Total	215.0	150.6

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

2021 BUDGET: EXPENDITURES BY FUNCTION



	Position Inventory by Function Full-time Equivalents (FTE) ⁴				INCREASE (DECREASE)	
	2018	2019	2020	2021 Proposed	FY '20 to FY '21	% Change FY '20 to FY '21
	Actual	Actual	Budget	Budget		
Administration	4.9	4.9	5.7	4.8	(0.9)	-16%
Marketing and Communications	4.0	4.0	4.4	2.9	(1.5)	-34%
Finance/Human Resources	7.0	7.0	7.2	4.9	(2.3)	-32%
Information Technology	4.3	4.3	4.3	3.1	(1.2)	-28%
Parks	22.0	21.0	21.9	20.5	(1.4)	-6%
Facilities	42.0	42.5	44.0	29.0	(15.0)	-34%
Recreation	53.0	56.3	65.7	39.5	(26.2)	-40%
Enterprise Services	54.5	53.0	51.9	36.7	(15.2)	-29%
Sugar Creek Golf Course	9.5	9.5	9.9	9.2	(0.7)	-7%
TOTAL FULL TIME EQUIVALENT	201.2	202.5	215.0	150.6	(64.4)	-30%

⁴FTE'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.



2021 BUDGET: EXPENDITURES BY FUNCTION



ADMINISTRATION

Mission

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

Funding Sources

Property taxes and interest income

Revenues and expenses in...

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

Full-time equivalent staff

4.8

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 to 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.

2020 Accomplishments

Vision 2020 Strategic Themes

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

- Dedicated Centennial Park, Elmhurst's first new park in more than three decades.

Meet Community Needs for New and Existing Indoor Recreation Space

- With the Facilities and Recreation Departments, partnered with the DuPage Senior Citizens Council to offer three monthly events to provide frozen meals to seniors at The Abbey which also provided opportunities for seniors to interact with staff.

Exceptional and Consistent Guest Experience

- Pivoted to online Board meetings to continue the District's governance during the pandemic safely and provide a transparent method for the public to attend meetings.
- Conducted online COVID-19 Community Readiness Survey, to assess how the pandemic was impacting the community's use of parks and recreation facilities, programs, and services (1,449 respondents).

Sustainable Revenue Strategies and Funding Options

- In January and February, refined Vision 2020 project plans and cost/funding options based on long-term finances, future capital project considerations, needs assessment data, and voter survey results.
- To determine which projects to include in potential referendum, held two (2) focus groups in early March with likely voters to gather feedback on Vision 2020 projects and cost options (facilitated by Public Communications, Inc.).

2021 BUDGET: EXPENDITURES BY FUNCTION



- Working with the Facilities Department, submitted an Illinois Park and Recreational Facility Construction Grant Program (PARC) application for the Adult Center renovation (\$2.475 million).
- Pivoted Vision 2020 large-scale project priorities due to the pandemic, including ceasing planning for a potential referendum to fund the projects and termination of efforts to acquire property at 837 S. Riverside Drive.
- Working with the Finance and HR Department, completed and updated as needed, financial projections to comprehensively assess the impacts of facility closures and Restore Illinois Plan guidelines on the District's budget and future reserves.
- Based on the District's financial outlook and to remain financially sustainable during and post-pandemic, instituted expenditure reductions such as staff furloughs, layoffs, pay reductions, capital project deferrals, freezing vacant positions, etc.
- Based on the aforementioned financial projections and considering Restore Illinois Plan guidelines, weighed participant and staff safety considerations and potential cost-recovery against the benefits programs and facilities provide the community to determine when to reopen and what to reoffer.
- Developed and the Park Board approved, intergovernmental agreements with DuPage and Cook Counties for \$62,000 in CARES Act funding.
- Completed negotiations for the sale of The Abbey for \$1,600,000 to School District #205 in 2021.
- Negotiated and the Board approved the sale of a small portion of Wild Meadows Trace to the Illinois Tollway (proceeds of \$110,000), which partially offset drainage improvement project costs at the same park along with the legal fees associated with the transaction.
- Modified the 2021 budget timeline to have an accurate assessment of the financial impact of the pandemic on the District's finances in 2020 to allow for better forecasting of the continuing operational and financial impacts of the pandemic in 2021.

Strengthen Organizational Culture

- In February, conducted an employee Values Recognition Program survey to assess the new program and employees' understanding of the District's Values and assist the Organizational Culture Team with identifying and addressing program improvements (135 respondents).
- During first three (3) months of the pandemic, increased staff communications and support to foster engagement, connection and well-being, including, but not limited to, creating a staff Facebook group to share stories, messages and activities to promote mental and physical wellness, hope and connection; compiling resources for staff learning and working remotely; and distributing regular staff communications such as a daily Executive Director video and recorded phone message and increased email updates.
- After District facilities closed, created an online form for employees to submit Values Recognition Program Cards from any internet enabled electronic device and continued to recognize Values Champions online during the pandemic (154 employees were recognized as VALUES Champions with 491 total VALUES Cards in 2020).
- To understand the impact of the pandemic on employees and provide staff support, conducted an employee check-in survey (81% response rate) and held five (5) meetings in-person and virtually to review the results and collect feedback on potential next steps.

2021 BUDGET: EXPENDITURES BY FUNCTION



- Based on the employee check-in survey and follow-up meeting feedback, created and began to implement an action plan (immediate, short-term, long-term tactics) to address the highest priority next steps chosen by employees to meet their needs while working during the pandemic.
- With the Marketing and Communications Department, began providing weekly ongoing updates and information on current operations, future plans, COVID-19 updates and resources, etc. in employee newsletter ("Soft news") and Staff Update email ("State of the District") on alternating weeks.
- With the Finance & Human Resources Department, created an employee *Virtual Wellness Room* site to provide tools, resources and strategies to help employees' physical, emotional, financial, and social health and wellbeing (accessible from any internet enabled electronic device).
- Created an online form for employees to submit feedback, including questions, news to be shared, ideas, etc. (accessible from any internet enabled electronic device).
- Held the annual full-time employee recognition luncheon as a virtual event, providing employees a box lunch and the continuation of this annual tradition in a safe format.

Other

- With all Departments, developed comprehensive COVID-19 Reopening Plan to resume District services that prioritize the health and safety of the community, customers, and employees; assured compliance with mandates, rules, and laws from federal, state, and or local entities; supported a safe entry to the workplace and District services; and allowed for ongoing review to reevaluate and revise operating guidelines and procedures as needed.
- To effectively address the District's long-term strategy, updated the 2020 Strategic Work Plan (SWP) to refocus priorities to reflect current financial and staffing constraints due primarily to pandemic related facility closures, program cancellations and constraints, and suspension of services.
- Held seven (7) staff operational and capital budget workshops to collaboratively discuss 2021 strategic and budget priorities across District functions (e.g., separate meetings for programming, facilities, administrative, parks, capital planning staff).
- Based on future pandemic scenarios, the budget workshop feedback, and data collected to assist with development of the 2021 SWP, brainstormed and ranked potential 2021 and future strategic key issues and priorities that would facilitate the District's responsiveness to changing conditions and presented these priorities to the Park Board for development of 2021 SWP Goals and Tactics.
- Worked with the Board Policy Committee and Park Board to remain in compliance with State law, including amending the Harassment Policy Ordinance and related Board and employee policies to reflect the requirements of the Workplace Transparency Act (WTA) and codifying procedures for holding meetings via audio or video conference during times when the Governor or Illinois Department of Public Health Director (IDPH) issues a public health related disaster proclamation.
- Assisted the Board Policy Committee and Park Board with the review and restructuring of the Park Board committee structure, which was approved and codified in related revised and new Board policies.
- Conducted candidate filing process for the April 2021 Consolidated Election for three Park Board Commissioner seats.
- Migrated video content from archaic analog medium to digital format to preserve the District's historical video content.

2021 BUDGET: EXPENDITURES BY FUNCTION



- Digitized several thousands of District photographs including negatives and slides to capture the District's historical images.
- Scanned and indexed paper records with extensive retention requirements for quick retrieval and to conserve physical storage space.

2021 Work Plan

Vision 2020 Strategic Themes

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

- With the Facilities and Parks Departments, create development plan for an expansion of Glos Park at 135 Palmer Drive based on community feedback, demolish building and complete site improvements.
- With the Facilities and Parks Departments, create master plan based on community feedback and begin construction of a neighborhood park at Centennial Park.

Meet Community Needs for New and Existing Indoor Recreation Space

- Working with the Facilities and Recreation Departments, complete architecture and engineering and begin renovation of new Adult Center at Centennial Park.
- Continue to discuss potential partnership opportunities with external organizations related to the Vision 2020 projects, especially the new Adult Center (e.g., City of Elmhurst, College of DuPage, etc.).

Exceptional and Consistent Guest Experience

- Working with Marketing and Communications Department, continue to engage community to determine park and recreational needs.

Innovative Programming to Meet Community Needs

- With the Recreation Department, work with other organizations to gain priority access to their programming spaces.

Sustainable Revenue Strategies and Funding Options

- Complete the sale of The Abbey to Elmhurst School District #205 to fund the majority of the Centennial Park development and renovation of the new Adult Center.
- Working with the Finance and Human Resources Department, review financial indicators and assumptions and adjust as needed to maintain long-term sustainability.
- Working with the Capital Planning Team, review and refresh the capital planning process and policies based on best practices and to facilitate sound long-term asset management/development and capital financing strategies.
- Working with the Enterprise Services and Finance and HR Departments, update the financial and operating goals and determine the optimum structure of Enterprise Services to position it for long-term sustainability.

2021 BUDGET: EXPENDITURES BY FUNCTION



Strengthen Organizational Culture

- In conjunction with the Finance and Human Resources Department, use employee feedback to provide the support needed to work effectively during the pandemic.
- In conjunction with the Park Board, a staff team and the Finance and Human Resources Department, evaluate and implement actions to become a more diverse, equitable and inclusive organization.
- In conjunction with the Finance and Human Resources Department, continue to analyze organizational needs to support operations to adapt to the impacts of the pandemic.
- Continue to work with the Marketing and Communications Department to seek other opportunities for staff engagement and communications.

Other

- Considering Restore Illinois Plan guidelines, participants readiness to participate and financial projections, continue to weigh participant and staff safety considerations and potential cost-recovery against the benefits programs and facilities provide the community to determine when to reopen facilities and what to reoffer or continue to offer.
- Continue to update the District's COVID-19 Reopening Plan to maintain compliance with mandates, rules, and laws from federal, state, and or local entities and reevaluate and revise operating guidelines and procedures as needed.
- Determine 2022 Vision 2020 Plan strategic planning priorities by assessing current and future critical issues the Board and staff must address to successfully implement Vision 2020 Plan strategy.
- Act as an election official and conduct the 2021 Commissioner consolidated election process in DuPage and Cook Counties.
- Update Park Board Commissioner Orientation Manual and orient new Commissioners to the District and Board, if necessary.

2021 Budget Highlights

Overall: The Administration Function budget is decreasing by 18.0% (\$136,127) as compared to the 2020 Budget mainly due to a decrease in **Wages** of 11.2% and **Contractual Services** of 26.6%.

Wages are decreasing overall by \$46,149 (11.2%) due to pandemic related fiscal constraints including the elimination of the Strategy and Planning Specialist position

Contractual Services are decreasing overall by \$87,078 (26.6%) due to the following reasons:

- \$28,635 (49.9%) decrease in Health Care Expenses and \$21,757 (25.8%) decrease in FICA (\$6,786) and IMRF (\$14,971) expenses as a result of the reduction in staffing noted above combined with the elimination of a part-time administrative assistant position at the Administrative office.
- \$30,000 (58.8%) decrease in Consulting due to a reduction in external professional services for Vision 2020 projects. Remaining funding of \$21,000 is proposed for grant consulting services, scientific community survey administration to update the Vision 2020 Plan, and potential diversity, equity and inclusion initiatives requiring the expertise and support of an outside facilitator.

2021 BUDGET: EXPENDITURES BY FUNCTION



Future Outlook

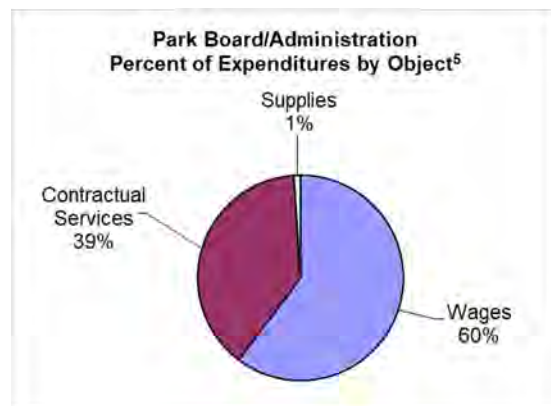
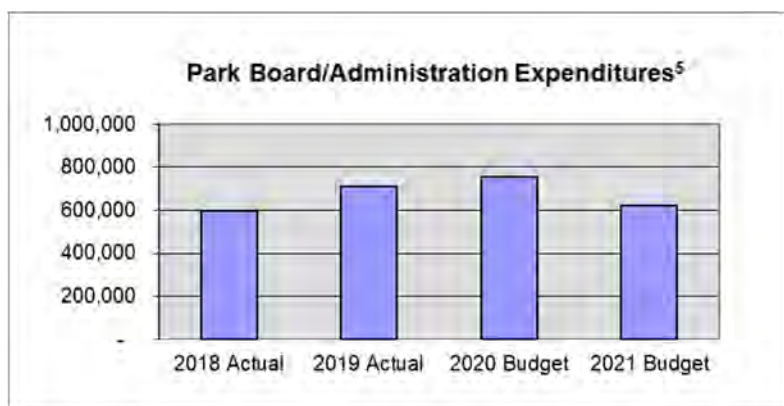
The **Future Outlook** of the Administration Function is driven by the implementation and monitoring of the Vision 2020 Plan, which updated the District's Strategic and Comprehensive Plans. The Vision 2020 Plan drives the District's strategic priorities from 2018-20 and capital priorities from 2018-22. In 2021 and future years, staff will continue its focus on executing the Vision 2020 Strategic Work Plan (SWP) and continuing to be innovative to guide its successful implementation while under pandemic-related fiscal, staffing and operational constraints.

Despite 2020 being the last year of the three-year strategic plan cycle, the Board and staff postponed the update of strategic plan priorities in 2020 due to the unknown longer-term impacts of the pandemic. In 2021, the Board and staff will assess critical issues for programming/services, communications, finance, and internal operations to determine the future strategic planning priorities the District must address to successfully implement Vision 2020 Plan strategy in 2022. Working with all Departments and based on the results of employee surveys and feedback meetings, 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.

Expenditures by Object: Park Board/Administration⁵

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	377,020	414,227	420,858	373,709	(47,149)	-11.2%
Contractual Services	211,306	288,355	327,138	240,060	(87,078)	-26.6%
Repairs	0	0	0	0	0	0.0%
Supplies	7,992	7,937	8,400	6,500	(1,900)	-22.6%
Total	596,318	710,519	756,396	620,269	(136,127)	-18.0%

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



2021 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Administration ⁶				
	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
% of Vision 2020 Plan Tactics in Progress	38%	40%	21%	-19%	-46.4%
% of Vision 2020 Plan Tactics Accomplished	58%	16%	79%	63%	391.1%
% of Vision 2020 Plan Tactics Deferred	4%	44%	0%	-44%	-100.0%

⁶ 2019 Actual based on 2019 Year-end Vision 2020 Progress Report (26 tactics), 2020 Actual based on 2020 Mid-Year Vision 2020 Progress Report & Updated 2020 Strategic Work Plan (8/2020) (25 tactics) and 2021 Projected based on 2021 Strategic Work Plan (14 Tactics Total)

MARKETING AND COMMUNICATIONS

Mission

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

Funding Sources

Property taxes, advertising, sponsorships and interest income

Revenues and expenses in...

General, IMRF and FICA, Recreation, and Enterprise Services

Funds

Full-time equivalent staff

2.9

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.

2020 Accomplishments

Vision 2020 Strategic Themes

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

- Held a Facebook Live event for residents to celebrate the Centennial Park dedication.

Innovative Programming to Meet Community Needs

- Promoted a number of opportunities for indoor play, including School Day Off and Gym Class.
- Modified a number of community events in accordance with Restore Illinois Plan guidelines to continue to provide opportunities for the community to visit the parks, including:
 - Worked with multiple departments including Facilities and Parks to offer three (3) Movies in the Parks in the summer with reserved circles marked to adhere to prescribed social distancing protocols (each event sold out with a wait list and served a total of 500 people).

2021 BUDGET: EXPENDITURES BY FUNCTION



- Migrated Touch a Truck to a month-long virtual event, Truck Month, featuring video tours of a variety of unique vehicles, including the Oscar Mayer Weinermobile, Planters NUTmobile, and a Metra train engine (event Facebook post received 13,600 likes).
- Modified Fall Fest to a Pumpkin Party offering reserved circles and a variety of themed activities (approximately 360 attendees).
- Converted the popular Old Fashioned Tree Lighting in Wilder Park to Facebook Live with 1,700 views and a People's Choice award (posting reached 22,000 people on Facebook).

Exceptional and Consistent Guest Experience

- Migrated to a virtual-only brochure to disseminate information in a timelier manner due to the Restore Illinois Plan protocols, which also saves costs.
- Hosted a table at the community's Farmer's Market to answer questions and promote Park District programs and services.

Sustainable Revenue Strategies and Funding Options

- Ensured presenting sponsors received a visual presence at community events, including Movies in the Park, Truck Month, and Old Fashioned Tree Lighting.
- Ensured all advertisers remained in place in the digital-only brochures.

Strengthen Organizational Culture

- Working with multiple departments, increased electronic staff communication to a weekly release to disseminate information in a timely manner (driven by the results of an employee survey; open rates improved by 11% over the previous year).

Other

- Served as the Park District representative on the City's Census Committee and used avenues such as the brochure to promote the Census to residents.
- Incorporated the District's 100th anniversary where feasible, including a video tribute and at events.
- Educated the community about COVID-19 restrictions, practicing safe healthy habits, and facility closures/reopening through new webpages, signage and FAQs.
- Worked with community organizations to coordinate COVID-19 communications during the pandemic.

2021 BUDGET: EXPENDITURES BY FUNCTION



2021 Work Plan

Vision 2020 Strategic Themes

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

- Communicate with residents regarding the demolition of the 135 Palmer Drive building and expansion of Glos Park in downtown Elmhurst.

Meet Community Needs for New and Existing Indoor Recreation Space

- Assist with educating the public and providing an opportunity for public input on the Centennial Park recreation building redevelopment and neighborhood park development.

Innovative Programming to Meet Community Needs

- Hold three (3) Winter Parties in the Park to provide outdoor recreational opportunities for families during the colder months.
- Modify events as necessary to comply with Restore Illinois Plan guidelines.
- Work with other departments, including Recreation and Facilities, to expand event offerings, including an Easter "egging", Fancy Family Date Nights and Bingo or Trivia in the park for seniors.

Exceptional and Consistent Guest Experience

- Working with a cross-functional staff team and Finance and Human Resources Department, refine and implement updates to "A" Game customer service model based on current operations, including outlining customer service expectations for staff.
- Working with Administration, continue to engage community to determine park and recreational needs.

Sustainable Revenue Strategies and Funding Options

- Secure sponsors and advertisers for events and programs.

Strengthen Organizational Culture

- Continue to communicate with staff on a weekly basis while working with Administration to seek other opportunities for staff engagement.

2021 Budget Highlights

As compared to the 2020 Budget, the Marketing & Communications Function budget is decreasing by 28.2% (\$201,992).

Wages are decreasing by 26.4% (\$69,142) as compared to the 2020 Budget due to the elimination of one full-time communication and event supervisor position (\$59,520) and fewer event staff.

Contractual Services are decreasing by 29.4% (\$128,350) overall as compared to the 2020 Budget:

2021 BUDGET: EXPENDITURES BY FUNCTION



- Community events contractual services are decreasing by 59.6% (\$40,100) due to the need to modify the majority of events based on Restore Illinois Plan guidelines.
- Printing, postage and other contractual expenses are also decreasing 28.9% (\$37,080) due to the reduction in printing of the quarterly brochure as well as other printed marketing material. This budget reflects the printing of only two (2) of the four (4) brochures.
- As a result of the reduction in staffing noted above FICA (\$5,083) and IMRF (\$7,373) have decreased accordingly.

Supplies are decreasing by 25.0% (\$4,500) due to the aforementioned modification of events.

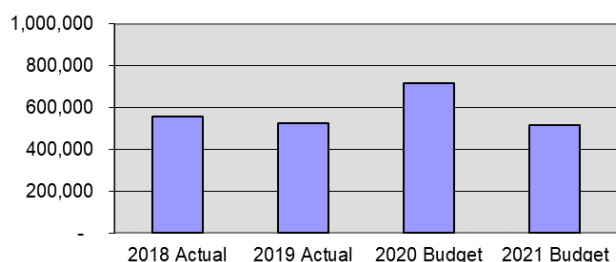
Future Outlook

The **Future Outlook** of the Marketing & Communications Function involves continued engagement with residents and potential participants via electronic media such as e-newsletters, video and social media. A greater focus will be on promoting revenue-generating facilities, programs and events.

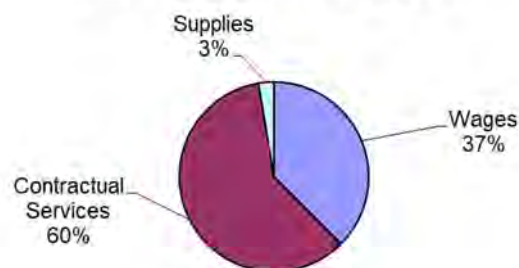
Expenditures by Object: Marketing and Communications

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	234,211	230,780	261,643	192,501	(69,142)	-26.4%
Contractual Services	310,810	278,088	435,866	307,516	(128,350)	-29.4%
Repairs	0	0	0	0	-	0.0%
Supplies	12,147	13,533	18,000	13,500	(4,500)	-25.0%
Total	557,168	522,401	715,509	513,517	(201,992)	-28.2%

Marketing and Communications Expenditures



Marketing and Communication Percent of Expenditures by Object



Performance Measures: Marketing and Communications

Performance Measure	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Volunteer Hours	1,407	483	750	267	55.3%
Facebook Following-Likes	6,800	7,483	7,800	317	4.2%

2021 BUDGET: EXPENDITURES BY FUNCTION



FINANCE AND HUMAN RESOURCES

Mission

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

Funding Sources

Property taxes and interest income

Revenues and expenses in...

General, IMRF, FICA, Liability, Audit, Recreation, SRA, Museum Departments, Enterprise Services and Sugar Creek Golf Course Funds

Full-time equivalent staff

4.9

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.

2020 Accomplishments

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- Improved online access to additional rental and membership registration options in conjunction with Information Technology, Recreation and Enterprise Services.

Sustainable Revenue Strategies and Funding Options

- Continued to analyze program indirect costs, improve reporting, and to monitor allocation percentages for assigning indirect costs and to report on program cost recovery to targeted goals.
- Working with Administration, completed financial projections to comprehensively assess the impacts of facility closures and Restore Illinois guidelines, which limited facility and program/service capacities due to the pandemic.

Strengthen Organizational Culture

- Pivoted the processing of Payroll to remote working from home in order to provide all active District employees "Emergency Closing" pay during the shutdown. This was authorized by the Board based upon a recommendation from staff to use reserve funds to continue paying all staff (full and part-time), even those who were unable to perform their job functions at all due to the shutdown, through the end of May.
- Expanded benefits for certain levels of part-time employees including offering additional sick and personal days and parental leave.
- Updated full- and part-time salary ranges in order to remain competitive in the industry and implement new minimum wage.

2021 BUDGET: EXPENDITURES BY FUNCTION



Other

- Refined on-boarding processes to adapt to COVID-19 pandemic constrictions.
- Provided mandatory anti-harassment and mandated reporter training to all District employees.
- Updated Human Resource/Risk Management policies resulting from COVID-19 pandemic.
- Reviewed and revised where needed, Hearing Conservation and Hazard Communication compliance programs.
- 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.

2021 Work Plan

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- Working with a cross-functional staff team and Marketing and Communications Department, refine and implement updates to "A" Game customer service model based on current operations, including outlining customer service expectations for staff.

Sustainable Revenue Strategies and Funding Options

- Working with Administration, review financial indicators and assumptions and adjust as needed to maintain long-term sustainability.
- Working with Administration, complete the sale of the Annual Rollover G.O. Bond to fund debt service and capital projects.
- Working with Administration and Enterprise Services Department, update the financial and operating goals and determine the optimum structure of Enterprise Services to position it for long-term sustainability.

Strengthen Organizational Culture

- In conjunction with the Administration Department, use employee feedback to provide the support needed to work effectively during the pandemic.
- In conjunction with the Administration Department, continue to analyze organizational needs to support operations to adapt to the impacts of the pandemic.
- In conjunction with the Park Board, a staff team and Administration, evaluate and implement actions to become a more diverse, equitable and inclusive organization.
- Continue to work with Administration and Marketing and Communications Department to seek other opportunities for staff engagement and communications.
- Continue to expand wellness offerings.
- Continue to refine recruitment and hiring processes.

2021 BUDGET: EXPENDITURES BY FUNCTION



Other

- Conduct a Supervisor Training Day.
- Prepare for PDRMA Risk Management Review process to be conducted in late 2021 or early 2022.
- Continue to review and revise safety compliance programs.
- Consider additional safety training in 2021.

2021 Budget Highlights

The Finance and Human Resources function budget is decreasing by 14.1% (\$178,884) as compared to the 2020 Budget due primarily to decreases in **Wages** by 20.8% (\$104,823) and **Contractual Services** by 9.7% (\$73,061).

Wages are decreasing by 20.8% (\$104,823) and is primarily related to the decrease in staffing as compared to the 2020 budget. Specifically, the elimination of one full-time Human Resource Specialist (\$50,310), one full-time Human Resources Assistant (\$47,954) position and one Finance Clerk position (\$6,559) (shifted to part-time).

Contractual Services are decreasing 9.7% (\$73,061) primarily due to staffing reductions and pandemic related financial constraints, including reductions in the following:

- Health care (\$13,958), FICA (\$8,020) and IMRF (\$10,906);
- consulting and auditing (\$2,025);
- continuing education (\$3,563);
- bank and credit card processing fees (\$11,400); and
- business insurance (\$22,595)

Future Outlook

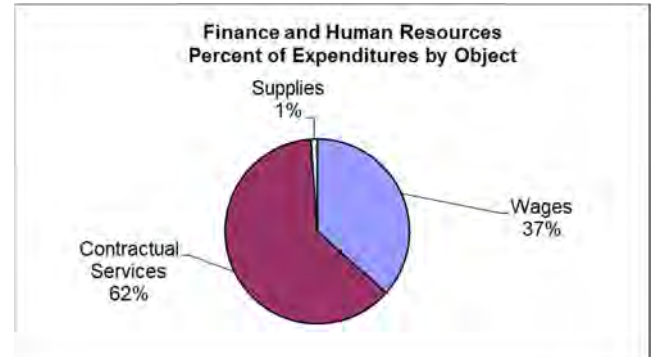
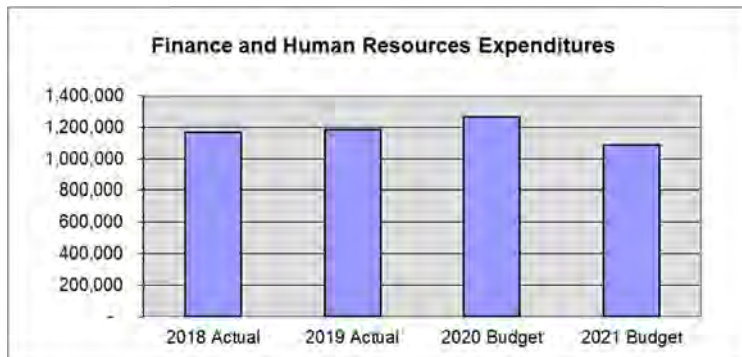
The **Future Outlook** of the Finance and Human Resources (HR) function is to develop tools for departments to use in managing and improving operational efficiency in recruitment, training, and risk management. Finance and HR staff will continue to monitor labor and employment issues and their potential financial impact on the District as well as the residual effects of the pandemic. After working with the Administration function and Park Board to comprehensively review and adjust financial indicators and assumptions, Finance and HR staff will integrate these new assumptions into the District's financial planning documents and other financial reports to ensure that outcomes can be monitored and tracked to maintain the District's long-term sustainability.

2021 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Finance and Human Resources

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	470,265	493,477	503,760	398,937	(104,823)	-20.8%
Contractual Services	693,478	692,061	752,066	679,005	(73,061)	-9.7%
Repairs	0	0	0	0	-	0.0%
Supplies	5,256	2,206	12,910	11,910	(1,000)	-7.7%
Total	1,168,999	1,187,744	1,268,736	1,089,852	(178,884)	-14.1%



Performance Measures: Finance and Human Resources

Performance Measure	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Percent of Non-tax Revenue (excluding transfers and bond proceeds)	51.0%	28.5%	35.5%	7.0%	24.6%
Percentage of Full-time Employees Qualifying for Wellness Premium Incentive Program	85.0%	81.0%	84.0%	3.0%	3.7%

INFORMATION TECHNOLOGY (IT)

Mission

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

Funding Sources

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

Full-time equivalent staff

3.1

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.

2020 Accomplishments

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Implemented new remote work from home and registration processes and procedures to expedite Restore Illinois Plan guidelines for staff and the community.
- Partnered with GGleagues to provide eSports, an online gaming competition for the community.
- Defined the reservation process for 1:1 programing, hour by hour reservation and reservation scheduling of online virtual programming for gymnastics, dance and fitness classes.
- Implemented technology solutions to support two new eLearning/ClubEd sites by providing adequate internet bandwidth for uninterrupted student learning and before and after care community needs.
- Established and managed virtual collaboration tools, allowing for remote board meetings, staff meetings and shared online training opportunities.

Exceptional and Consistent Guest Experience

- Upgraded guest internet speeds across four sites, including the addition of two (2) failover high speed mobile hotspots solutions, supporting the eLearning and Virtual classroom initiatives.
- Implemented a remote work from home process including the preparation and deployment of twenty-eight (28) laptops, desktop cameras, dual layer authentication tools, remote desktop access and security monitoring for remote staff connectivity.
- Redesigned the District's website and moved to a new platform improving speed and website capabilities.
- Guided the implementation of the Epact software solutions allowing for a HIPPA compliant electronic health record, safe check in/out, pick up/drop off authorization, advanced health screening questions and emergency contact information for recreation programs.

2021 BUDGET: EXPENDITURES BY FUNCTION



- Implemented new RecTrac NextGen road map initiatives including an improved RecTrac User Interface (UI) for staff and a WebTrac customer facing point of sale and ticketing module.
- Upgraded internal Comcast wide area network (WAN) lines for improved performance and future failover Disaster Recovery opportunities.
- Configured Mitel VoIP phone forwarding and auto attendant services supporting communications for remote work from “anywhere” communication, and improved communication and messaging solutions for facilities, staff and the community.

Sustainable Revenue Strategies and Funding Options

- Reduced VSI RecTrac user licenses resulting in a savings of \$10,000 annually.
- Reduced EVPL (Ethernet Virtual Private Lan) contracted pricing resulting in a savings of \$3,500 annually.
- Reduced District printer cost resulting in a savings of \$4,800 annually.
- Reduced mobile phone cost resulting in a savings of \$6,000.
- Reduced analog line expenses resulting in a savings of \$7,200 annually.

Strengthen Organizational Culture

- Provided District staff with training on new registration processes for 1:1 programming, hour by hour reservations and safe touchless interactions as directed by Restore Illinois Plan guidelines.
- Trained staff on remote work from home best practices.
- Established how to guides for virtual classroom use and how to be successful when using new tools for collaboration and programming.
- Coordinated weekly IT team meetings to virtual meetings allowing for continued communication on open issues, support needs and prioritization of tickets.
- Adjusted IT work schedules to provide coverage and support for staff and facility “work schedule” changes related to work from home, new programming, and work life balance.

Other

- Upgraded eight (8) servers to Windows 2019 meeting end of life compliance requirements.

2021 Work Plan

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Continue support of registration needs based on programming requirements that meet Restore Illinois Plan guidelines.

Exceptional and Consistent Guest Experience

2021 BUDGET: EXPENDITURES BY FUNCTION



- Implement new WebTrac NextGen road map initiatives through the implementation of a new customer facing web portal (User Interface (UI)).
- Continue to research technology that supports online remote reservation scheduling, remote work from home and touchless transactions.
- Evaluate server storage network (SAN) hardware requirements in preparation for the 2021-2022 warranty and end of life requirements of primary storage servers.

Sustainable Revenue Strategies and Funding Options

- Continue to review and monitor software licensing contracts that are based technology demands and staffing needs

Strengthen Organizational Culture

- Continue to evaluate cloud solutions that allow for staff to collaborate and communicate more effectively from home or in the office.
- Continue to provide staff with training on registration software, internet best practices, security changes and technology use.

Other

- Align IT plans with Center for Internet Security (CIS) benchmarks for cyber security and best practices.
- Define the three-year Information Technology Strategic Plan 2022-2025.

2021 Budget Highlights

The Information Technology (IT) function budget is decreasing by 16.0% (\$137,058) overall as compared to the 2020 Budget.

Wages are decreasing by 19.8% (\$68,544) primarily due to the reduction of one full-time technical support specialist position (\$51,488).

Contractual Services are decreasing by 11.3% (\$42,831) as compared to the 2020 Budget due to a reduction of the following:

- continuing education and travel of \$3,375 to the RecTrac Symposium and the GMISIL conferences;
- cellular phone services of \$1,200 due to staff reductions;
- analog line phone services of \$3,154 due to the use of wireless solutions;
- computer hardware services of \$4,300 due to a reduction in hosted user licenses;
- consulting services of \$11,000 due to the completion of server upgrades performed in 2020; and
- Various software license reductions totally \$19,802 due full-time and program staff reductions.

2021 BUDGET: EXPENDITURES BY FUNCTION



Supplies are decreasing by 19.7% (\$25,683) as compared to the 2020 Budget due to the following reductions:

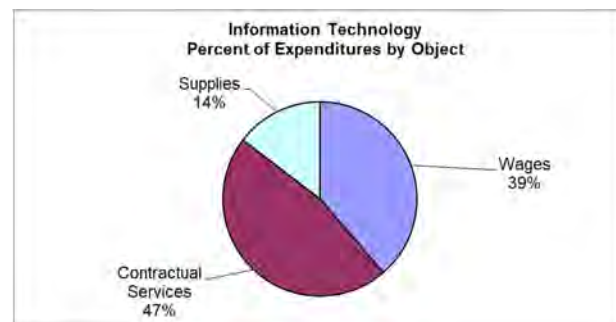
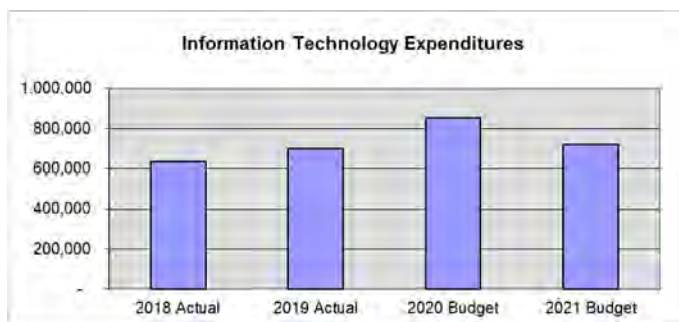
- equipment & furniture by \$2,000 due to having sufficient phone and mobile inventory and supplies available;
- computer software by \$16,583 due to staffing reductions thus reducing the number of software licensing needed; and
- computer hardware by \$7,100 due to the planned Capital upgrade of the SAN for 2021-2022.

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 cloud platform solutions for improved work from anywhere accessibility, and faster response time between platforms allowing for 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 operation costs will continue to increase as the District becomes more dependent upon technology that utilizes cloud-based technology to increase productivity, resulting in improved registration experiences.

Expenditures by Object: Information Technology

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	323,923	336,471	346,392	277,848	(68,544)	-19.8%
Contractual Services	262,271	296,792	378,730	335,899	(42,831)	-11.3%
Repairs	0	0	0	0	-	0.0%
Supplies	47,319	66,991	130,534	104,851	(25,683)	-19.7%
Total	633,513	700,254	855,656	718,598	(137,058)	-16.0%



2021 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Information Technology				
	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Website Visits (epd.org)	261,167	189,601	190,549	948	0.5%
Website Visits (courts-plus.com)	123,031	80,128	80,529	401	0.5%
Website Visits (wildermansion.org)	30,458	20,490	20,592	102	0.5%
Website Visits (sugarcreekgolfcourse.org)	32,722	74,910	75,285	375	0.5%
Website Unique Hosts* (epd.org)	136,680	107,673	108,211	538	0.5%
Website Unique Hosts* (courts-plus.com)	76,219	42,352	42,564	212	0.5%
Website Unique Hosts* (wildermansion.org)	22,917	15,712	15,791	79	0.5%
Website Unique Hosts* (sugarcreekgolfcourse.org)	22,927	42,397	42,609	212	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.

2021 BUDGET: EXPENDITURES BY FUNCTION



PARKS

Mission

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

Funding Sources

Taxes, donations, user fees and interest income

Revenues and expenses in...

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

Full-time equivalent staff

20.5

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.

2020 Accomplishments

Vision 2020 Strategic Themes

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

- Completed infield renovations for the five (5) baseball fields at Plunkett and Crestview Parks (\$66,800).
- Completed the scheduled replacement of one 16 ft. wide area mower, one 61 in. trim mower, and one snow broom utility vehicle and purchased platform body for mounting commercial pressure washer to current fleet vehicle (\$134,748).
- Completed the scheduled replacement of two pickup trucks and one sport utility vehicle (\$95,466).
- Completed final engineering and repairs for drainage issues at seven park sites including Wilder Park, Van Voorst Park, Butterfield Park, East End Park, Berens Park, York Commons, and Wild Meadows Trace (\$264,821).
- Expanded the implementation of natural lawn care practices by utilizing only organic fertilizers and herbicides, and paused the 2020 broadcast weed control applications.
- Upgraded the athletic field amenities at Berens Park baseball fields 1-4 with the addition of two batting cages/bullpen areas (\$26,972).
- Completed aerial tree pruning, hazardous tree removals, turf repairs and removal of garden plots at Centennial Park.

Innovative Programming to Meet Community Needs

- Worked with Athletic Field Advisory Committee (AFAC) user groups to coordinate, plan and implement youth sports on District fields while adhering to the Restore Illinois Plan and IDPH guidelines.

2021 BUDGET: EXPENDITURES BY FUNCTION



Exceptional and Consistent Guest Experience

- Expanded Park Ambassadors' hours and adjusted schedule to meet the needs of the District and park patrons during the pandemic.
- Resumed in-person duties during the State "Stay-at-Home" order and worked safely and effectively throughout the pandemic to meet the needs of park patrons.

Sustainable Revenue Strategies and Funding Options

- Worked with Elmhurst Youth Baseball, an AFAC user group, to secure a \$5,000 donation towards the Berens Park batting cage project.

Other

- Assisted three (3) Boy Scouts with the planning and implementation of Eagle Scout projects at Marjorie Davis, Eldridge, and Berens Parks.

2021 Work Plan

Vision 2020 Strategic Themes

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

- Continue to expand the implementation of natural lawn care practices through the use of steam as an alternative weed control method (\$9,500).
- Continue the expansion of utilizing battery-powered landscape tools rather than gas-powered to reduce noise pollution and emissions in the parks (\$2,200).
- Complete repairs to Berens Park synthetic turf field fencing and protective netting (\$2,000).
- Replace The Hub picnic area mulch with decomposed granite surfacing (\$2,000).
- Complete the installation of Control-Link lighting controls for the ballfield lights at Plunkett Park (\$10,250).

Innovative Programming to Meet Community Needs

- Assist the Recreation and Enterprise Services Departments by providing outdoor spaces to meet programming needs.

Other

- Plant 1,000 oak saplings in the natural area at Eldridge Park.
- Continue the removal of invasive species from the natural areas in Berens Park, along the Salt Creek Greenway Trail, and Wild Meadows Trace and Park.
- Expand or add additional "no mow" areas at Eldridge, Plunkett, and East End Parks.

2021 BUDGET: EXPENDITURES BY FUNCTION



2021 Budget Highlights

As compared to the 2020 Budget, the 2021 Parks function budget is decreasing by only 1.6% (\$29,730).

Wages are decreasing overall by 2.6% (\$24,608) as compared to the 2020 Budget primarily due to the elimination of the Landscape Architect position.

Contractual Services are decreasing by 0.6% (\$3,306) as compared to the 2020 Budget. The decrease is the result of reductions to several non-essential services including top-dressing and deep tine aeration, stump removals, and irrigation repairs.

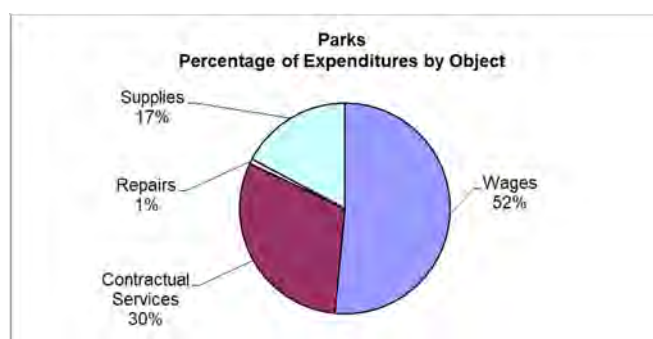
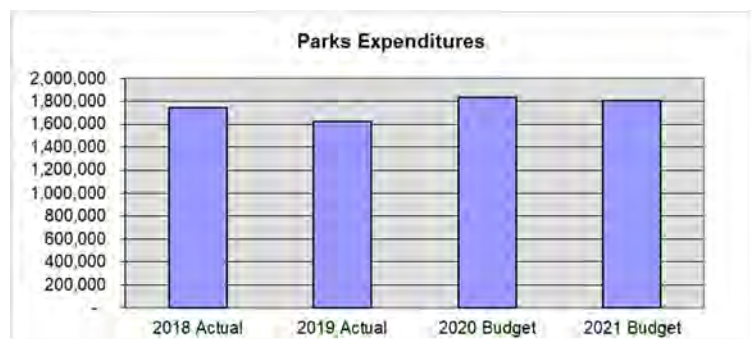
Supplies are decreasing by 0.6% (\$1,816) as compared to the 2020 Budget. Decreases in supplies are due to a reduction in recycling barrel replacement and new lids (\$5,000), fuel (\$6,000), and landscape power tools (\$1,275). The decreases were mostly offset by an increase related to the shifting of the skid-mounted pressure washer purchase from the capital budget to operating budget (\$9,500).

Future Outlook

The **Future Outlook** of the Parks function budget continues to be driven by the costs of wages, vehicle and equipment parts, and materials for seasonal maintenance (athletic field prep, turf care, and snow removal). Unlike other areas of the industry negatively impacted by the pandemic, the parks experienced increased visitors and usage as the pandemic persisted. The parks filled the void for closed indoor spaces providing locations for people to stay active, safely socialize, and connect with nature during challenging times. While the timing of the Vision 2020 park maintenance improvement plan is uncertain, the Parks Department will continue to explore opportunities to capitalize on one of the few positive trends from the pandemic and build on the District's commitment to deliver excellent park maintenance and high quality outdoor spaces.

Expenditures by Object: Parks

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	878,781	891,368	953,979	929,371	(24,608)	-2.6%
Contractual Services	538,643	457,359	552,806	549,500	(3,306)	-0.6%
Repairs	13,892	9,774	13,400	13,400	-	0.0%
Supplies	315,327	261,373	312,338	310,522	(1,816)	-0.6%
Total	1,746,643	1,619,874	1,832,523	1,802,793	(29,730)	-1.6%



2021 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Parks				
	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Total Fuel Consumption (Gallons)	22,126	18,627	23,000	4,373	23.5%
Fuel Expenses	\$53,082	\$33,812	\$55,000	\$21,188	62.7%
Net Loss/Gain of Trees Ratio	1.29 to 1.00	10.47 to 1.00	8.33 to 1.00	1.73 to 0.00	N/A

2021 BUDGET: EXPENDITURES BY FUNCTION



FACILITIES

Description

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, IMRF, FICA, and Recreation Funds

Full-time equivalent staff

29.0

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 following:

- care and maintenance of the District's site amenities, playgrounds and custodial services for the District's outdoor restrooms and buildings.
- 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.; and
- 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.

2020 Accomplishments

Vision 2020 Strategic Themes

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

- Completed annual contractual maintenance of paved surfaces including repaving Wilder Park Cottage Hill parking lot (\$28,295).
- Hired 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 future Capital Plan (\$44,500).
- Completed sealcoating of a portion of paved surfaces at Berens Park, Jaycee Tot lot and, the west side of Eldridge Park near the lagoon pathways (\$12,005).
- Completed renovations at The Hub at Berens Park including replacing funbrellas with larger shade structures (\$22,248).
- Completed renovations at Smalley Pool including conversion of the sand pit area into a private rental space, repaired and applied new gel coat to water slide and replaced Funbrellas with a larger shade structure (\$155,332).

2021 BUDGET: EXPENDITURES BY FUNCTION



- Replaced roof on the gazebo on the Prairie Path at York Road (\$6,500).

Meet Community Need for New and Existing Indoor Recreation Space

- Completed engineering assessment to replace the HVAC equipment for the guest lounge and Sunbeams and Rainbows classroom at Wagner Community Center (\$4,800).
- Replaced one (1) of the three (3) boilers at the Wilder Park Conservatory as one boiler required repairs costing approximately 70% of full replacement (\$21,169).
- Added two (2) bottle fillers to existing water fountains at the Wagner Community Center funded by a customer donation (\$1,100).

Exceptional and Consistent Guest Experience

- Implemented new, expanded cleaning and disinfecting protocols and conducted training with all staffing levels in the Facilities and Recreation Departments to meet COVID-19 cleaning guidelines as recommended by the Centers for Disease Control and Prevention (CDC), the Illinois Department of Public Health (IDPH) and the Illinois Department of Commerce and Economic Opportunity (DCEO).
- Updated procedures to improve air ventilation including opening windows whenever possible to allow for outdoor air to circulate indoors, running fans when facilities were occupied to improve airflow circulation and ventilation, and installing medical grade Merv-13 filters on all HVAC systems wherever possible to ensure a greater degree of allergen and virus removal from air and duct work.
- Increased frequency of cleaning and disinfecting high-use areas and surfaces including door handles, push bars, stair railings, light switches, service counters, handrails, restroom surfaces, phones and other areas (every 2 hours at minimum).
- Partnered with Versiti (formerly known as Life Source) to safely offer two socially distanced blood drives at the Centennial Park building to help supplement blood supply as more than ninety (90) blood drives were canceled in Illinois due to the pandemic.
- Participated in the Memorial Day Convoy as well as the City of Elmhurst Holiday parade.
- Opened The Hub in Restore Illinois Plan Phase 4 from July 4 to September 20 utilizing the RecTrac online reservation feature for participants to make a reservation for the spray ground (6,810 reservations available and 46% were reserved) and exceeded budgeted revenue projections for spray ground admissions by \$4,798.
- Established a virtual lottery for the Community Garden Plots at Marjorie Davis Park utilizing a combination of Zoom and PDF fillable forms for gardeners to view a map of available plots in real time as plots were chosen.

2021 BUDGET: EXPENDITURES BY FUNCTION



Sustainable Revenue Strategies and Funding Options

- Working with Administration, submitted an Illinois Park and Recreational Facility Construction Grant Program (PARC) application for the Adult Center renovation (\$2.475 million).
- Rented District parking lot areas to UPS (United Parcel Services) to station PODS during the month of December generating rental revenue (\$2,300).
- Sold three (3) existing benches and three (3) lamp posts as memorials as well as ten (10) existing trees as memorials netting \$12,540 of revenue without planting new trees thus limiting expenses to the memorial plaque (\$4,427).
- Reduced the concessions menu at The Hub, increased prices where appropriate and added specials throughout the summer on popular items with high profit margins to minimize expenditures and waste, while increasing revenue.

2021 Work Plan

Vision 2020 Strategic Themes

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

- With Administration, create plan for neighborhood park at Centennial Park, hold public meetings, complete engineering and design and start construction using funds from sale of 407 W. St. Charles (anticipated completion first quarter 2022) (\$720,000).
- With Administration, create plan based on community input for expanded Glos Park at 135 Palmer Drive, demolish building, remove parking lot and return to green space (\$675,853).
- Replace East End Pool tiles (lap lanes and on handicap accessible ramp) that lift due to the expansion and contraction of the floor/sides of the pool due to winter and draining of the pool each year with plaster and paint which will eliminate the need to replace tile every spring (\$20,000).

Meet Community Needs for New and Existing Indoor Recreation Space

- To improve the customer experience and maintain the facility, replace the HVAC equipment for the guest lounge and Sunbeams and Rainbows classroom at Wagner Community Center (\$55,000).
- With Administration, develop architectural and engineering plans and begin construction to upgrade facility at Centennial Park to comply with ADA, Life Safety and Code requirements and serve as the District's new Adult Center (complete in June 2022) (\$270,000).

Exceptional and Consistent Guest Experience

- Implement online reservations for East End Pool that ensure capacity limits (as set by the DCEO and IDPH) are not being exceeded, but also allow for staff to accommodate changes in the capacity limits as guidelines develop throughout the summer.

2021 BUDGET: EXPENDITURES BY FUNCTION



2021 Budget Highlights

In the proposed 2021 Budget, Facilities function expenses are decreasing overall by 23.7% (\$680,450) as compared to the 2020 Budget.

Wages are decreasing overall by 21.9% (\$334,985) as compared to the 2020 Budget due to the following changes:

- reduction of aquatics staff including lifeguards, managers, aquatic program staff and guest service staff due to only opening East End Pool (\$229,974);
- full time staff turnover and reduction of seasonal staff impacting facilities operations wages (\$13,299); and
- elimination of two (2) full-time positions, Landscape Architect and Facilities Supervisor – Hub, (\$91,712).

Contractual Services are decreasing overall by 22.3% (\$213,646) as compared to the 2020 Budget primarily due to:

- lower utility expenses of \$113,300 due to opening of only one pool;
- a credit balance from 2020 for unused lifeguard audits and licenses of \$11,243;
- a one-year pause in the contractual preventative roof maintenance program of \$18,325;
- lower consulting services of \$6,000 for surveys and engineering;
- staff reductions, actual employee plan choices and number of family members on plan, resulting in a decrease of \$12,421 in Healthcare expenses; and
- staff reductions lowering FICA (\$20,253) and IMRF (\$9,789) expenses.

Repairs are decreasing overall by 1.4% (\$1,101) as compared to the 2020 Budget primarily due to:

- reduced electrical, building and equipment repairs at The Hub (\$5,400). Partially offsetting these decreases is the one-time replacement of one (1) feature pump for The Hub spray ground (\$7,500).

Supplies are decreasing 42.0% (\$130,718) as compared to the 2020 Budget primarily due to:

- a one-time purchase (East End picnic tables) and other furnishings for The Hub deferred to future years (\$29,530);
- only opening East End Pool reducing swimming pool supplies by \$20,375 and pool chemicals by \$6,936;
- taking a pause from the spring tree planting in 2021, resulting in savings of \$46,500;
- eliminating select menu options and decreasing paper products, reducing expenses by \$11,207; and
- not opening Smalley Pool and a surplus of unused life guard uniforms on hand from 2020, resulting in lower uniform expenses of \$4,034.

Future Outlook

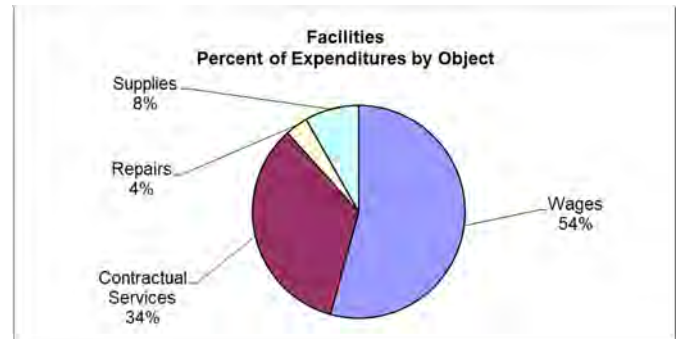
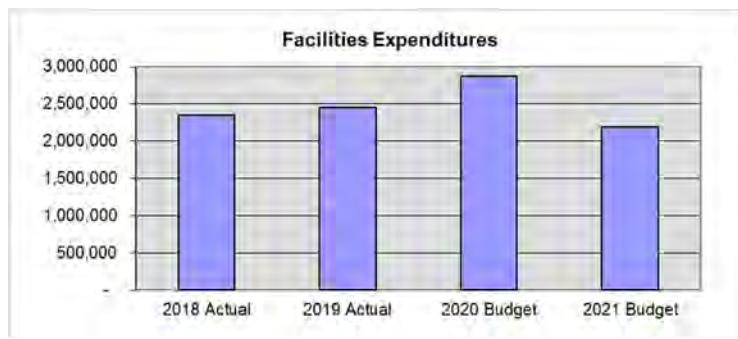
The **Future Outlook** of the Facilities Department budget will be guided by meeting the needs of program areas to address changing protocols as participants re-enter facilities post-pandemic and the expectations of the community. Facilities staff are committed to providing a clean and healthy environment for all of our program participants and facility users. The Facilities Department is poised for change in 2021 as it will continue to work with all departments to identify priorities, develop and implement proposals for events and services, and align and optimize the efficient use of facilities based on the growth or divestiture of programming opportunities.

2021 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Facilities

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	1,303,481	1,368,377	1,526,283	1,191,298	(334,985)	-21.9%
Contractual Services	763,028	793,517	959,725	746,079	(213,646)	-22.3%
Repairs	70,034	42,729	76,876	75,775	(1,101)	-1.4%
Supplies	217,837	249,054	311,372	180,654	(130,718)	-42.0%
Total	2,354,380	2,453,677	2,874,256	2,193,806	(680,450)	-23.7%



Performance Measures: Facilities

Performance Measure	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Pool Passes Sold	5,706	0	0	0	0.0%
Number of Hub Rentals*	67	4	65	61	1525.0%
Number of Abbey Rentals	22	4	0	(4)	-100.0%

*Hub rental figures do not include District meeting and trainings

2021 BUDGET: EXPENDITURES BY FUNCTION



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, FICA, Recreation, Special Recreation Association and Museum Funds

Full-time equivalent staff

39.5

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.

2020 Accomplishments

Vision 2020 Strategic Themes

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

- Hosted Day Camp 2020 at Berens and Eldridge Parks.
- Used ballfields at Berens Park for summer/fall adult softball leagues.

Meet Community Needs for New and Existing Indoor Recreation Space

- Mapped out indoor recreational spaces according to Restore Illinois Plan social distancing and capacity guidelines for program offerings at Wagner Community Center and Centennial Park, Eldridge Park, Butterfield Park, Crestview Park, and Wilder Park Recreation Buildings.
- Established separate program entrance/exit at Wagner Community Center to provide for social distancing upon entering and exiting the building during the pandemic.

Innovative Programming to Meet Community Needs

- Developed and launched Day Camp 2020, Dance Camp 2020, and Gymnastics Camp 2020.
- Offered ClubEd, an eLearning before and after school program.
- Offered a combination summer/fall adult softball league.
- Re-launched recreational and competitive gymnastics programs.
- Re-launched dance classes for youth, Impact Dance Team, Adult Tap, and Belly Dance classes.
- Re-launched youth sports classes.
- Offered 3 and 4 year-old Sunbeams and Rainbows preschool programs.
- Offered virtual early childhood classes (Tinker Toddler, Animal Adventures).

2021 BUDGET: EXPENDITURES BY FUNCTION



- Worked with the Village of Bensenville to offer ice skating and hockey programs at the Bensenville Ice Arena.
- Offered adult contractual programs including: Tai Chi, line dancing and Chair Yoga.
- Offered a holiday “Get Grinched” program to over 200 residences.
- Working through the Gateway Special Recreation Association (SRA), offered virtual one-on-one and in-person programming for individuals with special needs.

Exceptional and Consistent Guest Experience

- Offered virtual gymnastics team workouts and private gymnastics lessons during Restore Illinois Plan Tier 3 mitigation.
- Offered virtual Impact Dance classes during Restore Illinois Plan Tier 3 mitigation
- Expanded touchless registration options online with phone and email support.
- Offered curbside pickup for program supplies.
- Working with the DuPage County Senior Citizen’s Council and the Administrative Department, set up curbside pickup for frozen meals for Abbey members in October, November and December.
- Offered free virtual programs (March – May) via Facebook and YouTube to stay engaged with program participants, including senior, gymnastics, dance, early childhood, and sports programs.
- Continued to celebrate Abbey Member birthdays by mailing birthday cards.
- Conducted monthly wellness phone calls/emails to Abbey members from March through May.
- Re-connected with Impact Dance families via Facebook, email, RecConnect, and phone.
- Re-connected with Gymnastics Team families via Facebook, email, RecConnect and phone.
- Re-established Wagner Community Center front desk coverage (email, registration, and phone) after facility closure.
- Established program specific parking convenient to program specific entrance/exit.
- Established wellness questions for screening/attendance at programs.
- Updated the Inclusion Assessment form/process to ensure participants were able to successfully social distance and wear personal protective equipment (PPE).

Sustainable Revenue Strategies and Funding Options

- Re-launched paid programming in summer and fall to cover, at a minimum, direct program costs.

Strengthen Organizational Culture

- With the assistance of the IT Department, established a Recreation Department Zoom account for meetings and trainings, enhancing the department’s ability to “stay connected” with staff, participants and the community.
- Working with the IT Department, provided managers and supervisors with camera’s and remote connections to desktops, minimizing interruptions to work flow.

2021 BUDGET: EXPENDITURES BY FUNCTION



- Working with the IT Department, provided program staff with cell phones, laptops and tablets, enhancing the programs ability to “stay connected with staff and participants, and minimizing program interruptions.
- Migrated staff bi-weekly briefings to virtual conference platform.
- Adjusted schedules to provide coverage and to accommodate staff needs related to daycare, e-Learning, and health considerations.

2021 Work Plan

Vision 2020 Strategic Themes

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

- Working with the Parks Department, expand the use of park sites for outdoor summer program offerings.
- Plan for a potential outdoor dance recital in spring.
- Schedule reservations for Safety Town Open Road to manage social distancing and capacity guidelines.
- Plan for outdoor Nerf Night type programs.

Meet Community Needs for New and Existing Indoor Recreation Space

- Working with the Enterprise Services Department, plan for active adult programs to take place at the Wilder Mansion: small lunches/teas, card/game/puzzle programs, etc.
- Working with the Enterprise Services, Department, plan to expand early childhood program offerings in the Kids Plus space at Courts Plus.
- Plan to offer Sports Camp at Centennial Park (outdoors and indoors).
- Work with Elmhurst School District 205 to accommodate Rec Station for Lincoln School participants at Hawthorne and Edison Elementary Schools and Bryan Middle School for the 2021/2022 School Year.
- Work with the Facilities Department to develop architectural and engineering plans to renovate the new Adult Center at Centennial Park.

Innovative Programming to Meet Community Needs

- Plan for an Easter Egging Special Program (similar to the Get Grinched program) in the spring.
- Expand Get Grinched program offering.
- Offer Spring Dance Recital virtually, outdoors or with an audience according to Restore Illinois Plan guidelines.
- Expand Early Childhood Dance program offerings.
- Expand Adult Dance/Fitness program offerings.
- Expand active adult luncheons and social gathering programs.
- Roll over Abbey memberships at no additional charge for 2021.
- Re-establish quarterly active adult newsletter.

2021 BUDGET: EXPENDITURES BY FUNCTION



- Offer Adult Day Trip programs.
- Offer two and a half (2.5) year old Sunbeams and Rainbows program.
- Expand program offerings for children under the age of three (3): early childhood, dance, gymnastics, sports.
- Expand parent/child program offerings: early childhood, dance, gymnastics, sports.
- Expand enrichment and theater program offerings for all ages.

Exceptional and Consistent Guest Experience

- Continue to offer virtual programs to meet demand, including early childhood, dance, gymnastics conditioning, etc.
- Plan for the reopening of the Wagner Community Center lobby for in-person registration and as a waiting area for participants' parents/siblings when it is safe to do so.
- Continue to improve and expand online transactions with email and phone support: bookings, reservations, etc.
- Establish electronic management of health information, pick up/drop off authorization, check in/out, health screening questions and emergency contact information for appropriate programs.

Sustainable Revenue Strategies and Funding Options

- Budget to improve program cost recovery to 20 – 25% above direct costs.

Strengthen Organizational Culture

- Establish coordinator position to assist with RecTrac, communication and scheduling of dance classes and virtual offerings.
- Provide opportunities for inter-departmental/intra-departmental cross training.
- Continue to evaluate and adjust program supervisor workload to avoid burnout.
- Begin to clarify the direction of the registration function across District departments.

2021 Budget Highlights

As compared to the 2020 Budget, the Recreation Function budget is decreasing 40.2% (\$1,715,706) overall, and in the expense categories below, based on fewer program offerings and participants:

Total **Wages**, as compared to the 2020 Budget, are decreasing 38.6% (\$1,037,252). The largest wage reductions are:

- Rec Station and Summer Camps (\$277,394),
- Visual and Performing Arts (\$149,901),
- Gymnastics (\$130,830),
- Early Childhood (\$85,109), and

2021 BUDGET: EXPENDITURES BY FUNCTION



- The elimination of three full-time program supervisor positions (\$164,488) and two full-time registration clerk positions (\$98,239)

Contractual Services are decreasing 35.3% (\$433,022). The largest reduction in contractual services are:

- Visual and Performing Arts (\$56,588),
- General Interest (\$39,185),
- Rec Station and Summer Camps (\$33,290),
- Sports and Fitness (\$31,523), and
- as a result of the reduction in staffing noted above, FICA (\$80,546) and IMRF (\$29,918) have decreased accordingly.

Supply expenses for the Recreation Function are decreasing 68.2% (\$245,432). The largest supply reductions are:

- Visual and Performing Arts (\$139,176),
- Gymnastics (\$38,197), and
- Rec Station and Summer Camps (\$30,115).

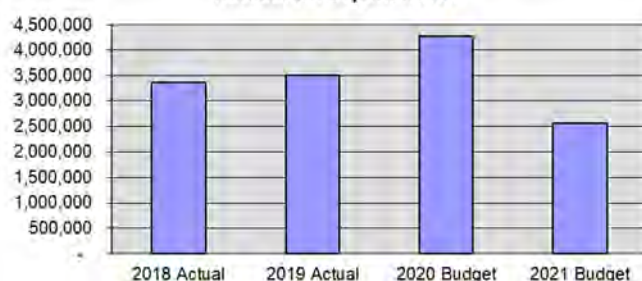
Future Outlook

The future outlook for the Recreation Function budget (program cost recovery) will continue to improve, as room capacity and staffing ratios increase when Illinois moves into Phase 5 of the Restore Illinois Plan. Recreation staff will be able to maximize facility use along with relaxed disinfecting procedures, restructured entrance/exit protocols and as the health screening questionnaires become obsolete. The future outlook will improve as parents/guardians and siblings are again able to enter the facilities, use lobby areas, and become more confident that the health risks associated with program participation can be minimized.

Expenditures by Object: Recreation

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	2,080,928	2,178,957	2,686,020	1,648,768	(1,037,252)	-38.6%
Contractual Services	1,044,053	1,054,571	1,225,616	792,594	(433,022)	-35.3%
Repairs	0	0	0	0	-	0.0%
Supplies	239,956	280,265	359,637	114,205	(245,432)	-68.2%
Total	3,364,937	3,513,793	4,271,273	2,555,567	(1,715,706)	-40.2%

Recreation Expenditures



Recreation
Percent of Expenditures by Object



2021 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Recreation				
	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Recreation Fund Program Cost Recovery	60.60%	28.50%	46.20%	17.7%	62.1%
Gateway Participation	90	60	60	0	0.0%
Recreation Financial Assistance	\$33,240	\$7,344	\$20,000	\$12,656	172.3%
% of Online Registrations	57.0%	85.0%	75.0%	-10.0%	-11.8%

2021 BUDGET: EXPENDITURES BY FUNCTION



ENTERPRISE SERVICES

Mission

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

Funding Sources

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

Revenues and expenses in...

Enterprise, IMRF, FICA and Museum Funds

Full-time equivalent staff

36.7

Description

Enterprise operations (Courts Plus, Wilder Mansion, rentals, and weddings) are funded by the customer and historically no tax dollars have been used for the operational and capital expenses of these areas (except for a portion of Wilder Mansion expenses).

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.

2020 Accomplishments

Vision 2020 Strategic Themes

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

- Hosted twenty-five (25) outdoor wedding/photo sessions in Wilder Park.
- Replaced fountain at Wilder Mansion which had deteriorated due to age (\$10,872).
- Offered outdoor group exercise classes following Restore Illinois Plan guidelines, including creating four outdoor class spaces marked for social distancing with sanitizing station and information signs.

2021 BUDGET: EXPENDITURES BY FUNCTION



Meet Community Needs for New and Existing Indoor Recreation Space

- Hosted fifty-seven (57) events at Wilder Mansion adjusting throughout the year to adhere to Restore Illinois Plan guidelines.
- Adapted the Courts Plus layout to provide for social distancing on fitness floor, locker rooms, exercise studios, lobby and hallways along with instituting increased sanitizing protocols such as providing individual sanitizing bottles and towels for each member and hourly sanitation of equipment, washrooms and high touch areas.
- In compliance with Restore Illinois Plan guidelines, reopened the Courts Plus fitness floor on July 13 for online pre-registration sixty (60)-minute time slots and the indoor pool on July 27 for online pre-registration lap lane time slots with a restriction on locker room use to pool users only.
- Expanded capacity of the Courts Plus facility following the lifting of some Restore Illinois Plan restrictions on August 31.

Innovative Programming to Meet Community Needs

- Offered a Pickleball Mixer event in January to continue meeting the growing interest in this sport.
- Held a family event titled *Cabin Fever Fun Fest* at Courts Plus in February with over 250 participants enjoying games, crafts, obstacle courses, tennis, Zumba, martial arts, the climbing wall and special appearances by numerous superheroes and cartoon characters.
- Began summer tennis programs in July by following the Restore Illinois Plan Tier 2 resurgence mitigations, including reducing class sizes, staggering start times, conducting socially distanced drills and sanitizing stations.
- Organized a team of sixty-five (65) people (Courts Plus members and staff) to participate in the *Whole Life Challenge*, a six-week habit changing effort, focusing on seven daily tasks: movement, nutrition, mobilization, sleep, hydration, exercise, and well-being.
- Organized and sent an eight (8)-person team representing Courts Plus to the American Lung Association's Climb for Air at the Oak Brook Terrace Tower on February 8 (the team climbed the Tower and raised \$1,000).

Exceptional and Consistent Guest Experience

- Increased Courts Plus' social media presence with CourtsPlus@home weekly videos and virtual fitness classes to keep members informed and engaged during the stay-at-home period.
- Incorporated "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

- Due to continued competition, raised membership fees in January by 10% to continue providing a quality facility and services with a reduced number of members.
- Suspended membership dues when the Courts Plus facility closed from April through August due to the State "Stay-at-Home" orders.

2021 BUDGET: EXPENDITURES BY FUNCTION



- Received \$2,000 from the United States Tennis Association National Facility Recovery Grant to assist with reopening expenses.
- In September, membership rates were lowered by 25% due to reduced facility availability to members during the pandemic.

Strengthen Organizational Culture

- Provided staff with the opportunity to obtain the National Recreation and Parks Association (NRPA) Certified Park and Recreation Professional (CPRP) certification and two (2) staff members became CPRP certified.
- Provided 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.
- With the assistance of the IT Department, established a Recreation Department Zoom account for meetings and trainings, enhancing the department's ability to "stay connected" with staff, participants and the community.
- Working with the IT Department, provided managers and supervisors with camera's and remote connections to desktops, minimizing interruptions to work flow.

2021 Work Plan

Vision 2020 Strategic Themes

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

- Build on the positive feedback from last year's outdoor fitness class participants by introducing more variety and sun/rain protection options.
- Host the eighteen (18) booked (as of January 2021) outdoor garden weddings and nine (9) photo sessions in anticipation of increased capacity limits.

Meet Community Needs for New and Existing Indoor Recreation Space

- To provide core offerings, explore new ways to utilize indoor spaces including the Wilder Mansion.
- Host the forty (40) paid events booked (as of January 2021) for Wilder Mansion in anticipation of increased capacity limits.

Innovative Programming to Meet Community Needs

- To provide core offerings, explore new ways to utilize indoor and outdoor spaces including Wilder Mansion, Courts Plus and outdoor spaces surrounding Courts Plus (working with the Parks Department).

Exceptional and Consistent Guest Experience

- Expand virtual fitness classes and services to bring the fitness center into members' homes.

2021 BUDGET: EXPENDITURES BY FUNCTION



Sustainable Revenue Strategies and Funding Options

- Strategically evaluate which previous Courts Plus services and amenities should be reoffered and their fees as restrictions are lifted.
- Focus on core fitness offerings while exploring new pricing strategies to attract former and new members to Courts Plus.
- Working with Administration and Finance and Human Resources Department, update the financial and operating goals and determine the optimum structure of Enterprise Services to position it for long-term sustainability.

Strengthen Organizational Culture

- Continue inter-departmental collaboration to find new opportunities for shared programming and facility use (including the Recreation Department).

2021 Budget Highlights

The Enterprise Services function budget expenses are decreasing overall by 24.3% (\$885,540) as compared to the 2020 Budget due to a planned reduction in operational revenue and expenses as less members continue to visit Courts Plus during the pandemic.

Wages are decreasing overall by 25.2% (\$525,505) due to the elimination of the Division Manager – Facilities and Grounds (pre-pandemic), three full-time program supervisor positions and reduced part-time hours due to impact of the pandemic on most programs.

Contractual Services are decreasing by 25.4% (\$283,062) primarily due to:

- health care (\$59,900), FICA (\$40,201) and IMRF (\$18,260) reduced expenses as a result of reduced staffing;
- elimination of the custodial contract (\$56,250);
- reduction in program services (\$21,069); and
- decrease in utility costs (\$67,425) as a result of reduced operating hours.

Repair expenses are decreasing by 9.6% (\$12,975) due to planned reductions, including eliminating spring/fall landscape services (\$4,950) (since it will be completed by District staff) and less equipment repairs due to a new pool boiler (\$5,575).

Supplies expenses are decreasing by 20.7% (\$63,998) due to an overall reduction in building and program supplies based on lower usage.

Future Outlook

Last year, the fitness industry reported an anticipated record level of health club usage in 2020 based upon club usage in 2019 showing the high priority Americans placed on health and fitness. During the State “Stay-at-Home” order, the demand shifted abruptly to home fitness equipment and online fitness. In 2021, Courts Plus will position itself to meet this demand both in the facility, as restrictions ease, and online through virtual classes and services.

2021 BUDGET: EXPENDITURES BY FUNCTION

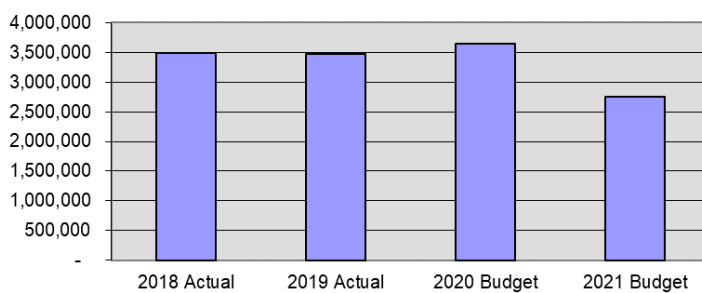


Future Outlook

Expenditures by Object: Enterprise Services

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	2,083,806	2,114,189	2,083,021	1,557,516	(525,505)	-25.2%
Contractual Services	1,037,222	1,032,541	1,113,541	830,479	(283,062)	-25.4%
Repairs	112,205	81,911	135,480	122,505	(12,975)	-9.6%
Supplies	253,518	241,647	308,695	244,697	(63,998)	-20.7%
Total	3,486,751	3,470,288	3,640,737	2,755,197	(885,540)	-24.3%

Enterprise Services Expenditures



Enterprise Services
Percent of Expenditure by Object



Performance Measures: Enterprise Services

Performance Measure	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Enterprise Services Program Registrations	11,568	2,265	4,353	2,088	92.2%
Courts Plus Membership Accounts	3,359	2,782	2,793	11	0.4%
Courts Plus Members	5,272	4,233	4,250	17	0.4%
Courts Plus Daily Usage	357,176	111,428	162,447	51,019	45.8%
Courts Plus Financial Assistance	\$12,416	\$5,052	\$9,800	\$4,748	94.0%

2021 BUDGET: EXPENDITURES BY FUNCTION



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

9.2

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.

2020 Accomplishments

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Adapted to Restore Illinois Plan guidelines and reopened May 1 with golf twosomes being one of the first activities allowed after the stay-at-home period from mid-March until May.
- Continued to reopen services, as allowed, such as the driving range at 50% capacity and expansion to some foursomes and riding carts on May 29.
- With golf being considered an ideal social distancing activity, demand remained steady and high since reopening on May 1 until December 31 with 24,689 rounds of golf played as well as 7,696 range baskets/passes purchased.

Exceptional and Consistent Guest Experience

- Implemented online reservations and payments for tee times as required by the Restore Illinois Plan, which resulted in a simple check-in process at the golf course and the ability for golfers to book online from anywhere 24/7. Tee-off process was streamlined with golfers going directly to the first tee and exhibiting payment confirmation to the starter.
- Re-configured operations to adhere to suggested safety protocols by creating new policies for prepaid reservations and contactless check-in. There were no notifications received from guests or staff contracting the COVID-19 virus while at Sugar Creek.

Sustainable Revenue Strategies and Funding Options

- With prepaid online reservations and the uptick in the percentage of riders (60% as compared to 43% of golfers using carts in 2019), revenues increased by 40% as compared to the same period in 2019 (\$131,670 vs. \$94,127).

2021 BUDGET: EXPENDITURES BY FUNCTION



2021 Work Plan

Vision 2020 Strategic Themes

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

- Remove aged, outdated and non-code compliant underground storage tanks at the Sugar Creek Maintenance Facility with new above ground tanks ensuring longevity and sustainability of maintenance operations for the course (\$30,000).

Innovative Programming to Meet Community Needs

- Reimagine the annual summer Junior Golf Camp to adapt to Restore Illinois Plan guidelines by ensuring maximum health and safety protocols for all participants including conducting camp outdoors only and reducing contact time among campers while maximizing social distancing.

Sustainable Revenue Strategies and Funding Options

- Maximize on continuing operations with a focus on online, prepaid reservations only, resulting in improved efficiency for managing capacity and higher rates and increases in revenue during higher demand tee times.

2021 Budget Highlights

As compared to the 2020 Budget, expenses in the Sugar Creek function are projected to decrease by 1.4% (\$10,345).

Wages are decreasing by 2.4% overall (\$9,106) due to part-time and seasonal staffing reductions.

Contractual Services are increasing by 9.9% (\$17,261) overall as compared to the 2020 Budget primarily due to increased consulting fees (\$22,300) related to engineering services for the creek restoration project which is partially offset by the decrease of various utilities (\$4,259).

Supplies are decreasing by 9.4% (\$18,500) overall due to decreased pro-shop and concession supplies.

Future Outlook

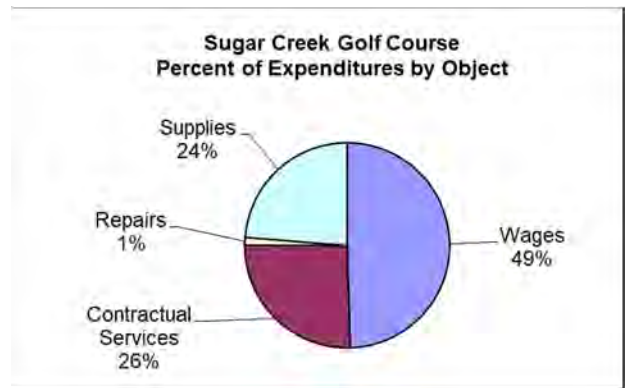
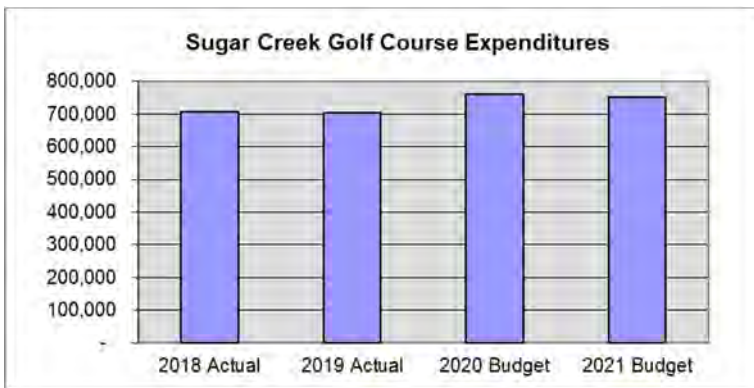
Sugar Creek Golf Course looks to serve the increased demand for golf created by COVID-19 impacts into 2021. This demand will be seen in solid participation rates on the golf course and driving range and with an optimistic view in the Junior Golf program and banquets/outings assuming less restrictive COVID-19 measures. As operating results stay positive, implementation of the future capital plan will keep the course, equipment and facilities up to date to maintain the reputation as a high value playing experience.

2021 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Sugar Creek Golf Course

Expense Object	2018 Actual	2019 Actual	2020 Budget	2021 Budget	Difference ('20 to '21)	% Change ('20 to '21)
Wages	365,413	372,859	380,989	371,883	(9,106)	-2.4%
Contractual Services	156,003	148,891	174,463	191,724	17,261	9.9%
Repairs	11,507	5,855	9,205	9,205	-	0.0%
Supplies	174,834	176,188	196,421	177,921	(18,500)	-9.4%
Total	707,757	703,793	761,078	750,733	(10,345)	-1.4%



Performance Measures: Sugar Creek Golf Course

Performance Measure	2019 Actual	2020 Actual	2021 Projected	Difference ('20 to '21)	% Change ('20 to '21)
Rounds of Golf	26,500	25,329	27,000	1,671	6.6%
Number of Banquet Rentals	62	19	36	17	89.5%
Number of Golf Outings	35	15	15	0	0.0%

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 Long-range Capital Improvement Plan (CIP) details long-range capital improvement needs by outlining nearly \$24 million in asset management, equipment, and technology improvements and nearly \$114 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, the CIP 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 CIP 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 (except in 2020 due to COVID-19) or if it not feasible to visit the project site or view the project, at a subsequent project review meeting. Aware 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 CIP 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 four project priority categories: Highest, High, Medium, and Low. This prioritization provides a consistent and fair

method for assessing projects during the capital planning process. Below is a listing and description of all of 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.

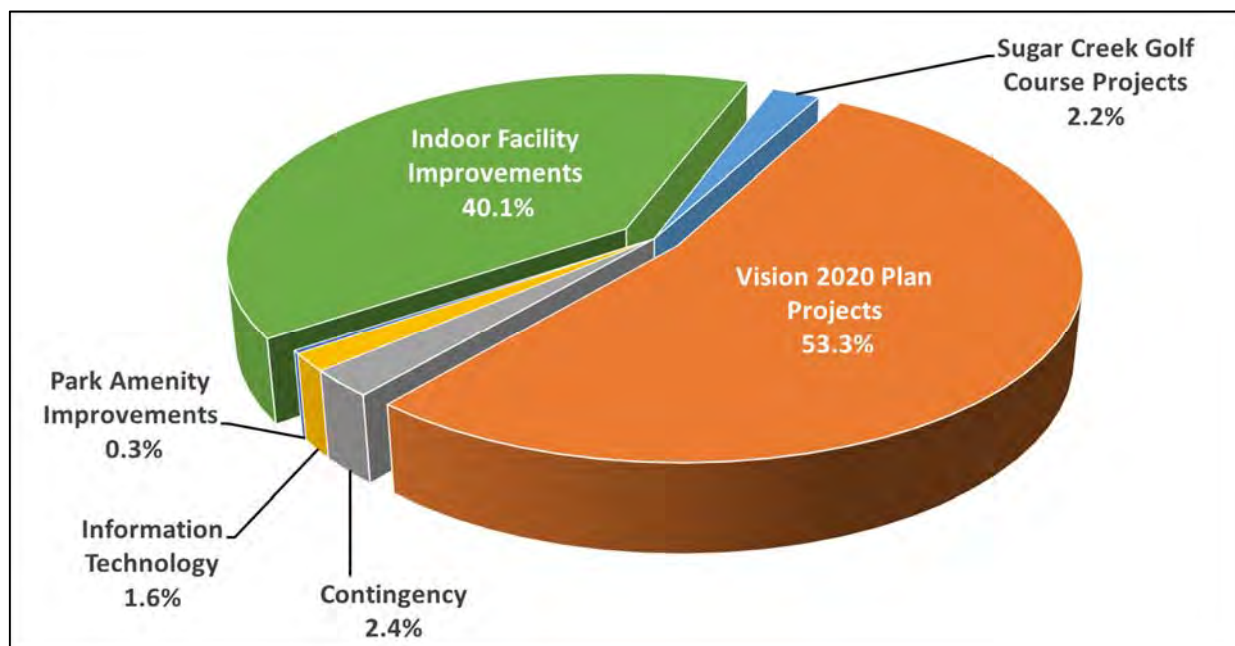
While these criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over to a future year. For example, due to the financial impacts of the pandemic, the Park Board and staff deferred fifteen (15) capital projects (nearly \$1,000,000) in the 2020 Budget and staff propose funding only essential projects in 2021 due to the continued unknown longer-term impacts of the pandemic. Some of the postponed asset management projects that are not proposed for the 2021 capital budget will continue to delay annual replacement plans (e.g., play area, parking lot, vehicle, maintenance equipment and fitness equipment). In future years, the Park Board and staff will have to critically prioritize the timing of projects beyond their useful life based on available funding to ensure the continued investment in assets to meet community needs.

2021 Capital Plan Projects and Funding

On pages 175-177 is the *2021-30 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.

2021 Capital Plan Projects and Contingency

The proposed 2021 capital budget is **\$3,122,603** 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 2021 capital budget. The following pie chart illustrates the percent of proposed 2021 capital project expenses by project category.



Vision 2020 Plan Projects (\$1,665,853/53.3% of total project expenses)

Adult Center Redevelopment (\$270,000)

Based on the needs assessment and community feedback conducted during and after the Vision 2020 process, the Park Board has continued to move forward with developing a new Adult Center, including acquiring the 155 E. St. Charles Road facility and selling The Abbey to Elmhurst School District #205. The need for a new Adult Center was a key finding in the Vision 2020 Plan based on community support for a new facility, the interest in increased adult programming, and The Abbey's space constraints, condition, and lack of support facilities for recreation programming and events.

Developing the new Adult Center in 2021 will provide the following benefits and opportunities:

- allow the District to expand adult and senior programming options in more functional spaces (adult continuing education and fitness and wellness programming were two of the top three programming priorities in the Vision 2020 scientific community survey);
- facilitate relationships and increase offerings with community partners (e.g., College of DuPage continuing education classes, move social services currently at Elmhurst City Hall to the new location, etc.); and
- upgrade a recently acquired District building (12,800 square feet) for recreational use, which will increase the indoor recreational space available to the community (a deficiency identified in the Vision 2020 Plan).

The 155 E. St. Charles building has not had any major renovations in over 20 years. In 2019, Dewberry Architects completed a comprehensive facility assessment, including building systems, structural, life safety, code, and ADA review. Based on the assessment findings, the firm provided three different options for redevelopment with cost projections. In January 2020, the District submitted an Illinois Park and Recreational Facility Construction Grant Program (PARC) application for \$2,475,000 to partially fund the \$3,300,000 required to update and enhance the facility based Dewberry Architects' cost projections (including an outdoor classroom expansion). Due to the State's fiscal constraints, the timing of potential notification is unknown.

Due to the unknown future status of the PARC grant program and pandemic related fiscal constraints, staff recommend proceeding with upgrading the building for \$900,000 to address ADA, life safety, and code requirements. Those improvements include: building abatement, remodeling restrooms for ADA compliance, updating interior room signage, replacing exterior and interior door hardware, installing new exterior doors, painting interior, improving kitchen (adding triple basin sink; updating flooring, ceiling, and counters), repairing perimeter building soffit, adding fire protection system, repairing exterior stair, and completing exterior improvements (roof shingles, roof ladder, signage) and site improvements (pavement, sidewalks, raise storm structures and remove dead trees). Staff plan to include in project bid specifications replacing the exterior windows, multi-purpose gym flooring, and acoustical ceiling panels as bid add-ons to be completed if the bid cost is within the approved project budget.

Based on a realistic construction schedule, staff propose completing architecture and engineering services and beginning construction in 2021 for \$270,000 and finishing construction in 2022 for \$630,000. To fund the project in 2021, staff recommend utilizing \$170,000 of The Abbey sale proceeds (\$630,000 in 2022) and \$100,000 of Special Recreation Association Fund reserves for accessibility improvements. This project addresses the Vision 2020 Strategic Work Plan tactic for redeveloping the Adult Center under the Vision 2020 Theme of **Meet Community Need for New and Existing Indoor Recreation Space**.

Centennial Park Development (\$720,000)

Along with the Adult Center building, staff propose redeveloping the new adjacent Centennial Park in 2021. As part of the Vision 2020 park level of service analysis, the planning area for this neighborhood was identified as a high land acquisition priority due to the lack of access to park space and amenities such as a playground. By improving the site, the District would expand park offerings and the level of services provided to the neighborhood and users of the Adult Center and improve equity across the community regarding access to park amenities. The new park would also enhance the quality of life of the neighborhood due to its environmental and social benefits.

Based on a realistic construction schedule, staff propose budgeting \$720,000 in 2021 and \$180,000 in 2022 for a total of \$900,000 to complete the project. Project costs include hiring Upland Design to create a park master plan based on public feedback along with engineering, design and construction expenses to develop the site. In 2021, staff propose funding the project utilizing \$620,000 of The Abbey sale proceeds (\$180,000 in 2022) and \$100,000 of Special Recreation Association Fund reserves for accessibility improvements.

This project addresses the Vision 2020 Strategic Work Plan tactic for developing Centennial Park under the Vision 2020 Theme of **Meet Community Need for Parks, Open Space and Outdoor Amenities**.

135 Palmer Drive Demolition and Site Improvements (\$675,853)

Serving the Elmhurst downtown area, Glos Park provides park open space and formal gardens in this densely populated area. By demolishing the building on the adjacent property at 135 Palmer Drive, acquired in 2016, the District has the opportunity to increase park open space for the neighborhood. Due to the acquisition of 155 E. St. Charles Road building for an Adult Center and the poor condition of the Palmer Drive building (as illustrated in Dewberry Architects' facility assessment), staff recommends budgeting \$675,853 in 2021 to hire Upland Design to create a development plan for an expanded Glos Park (based on public feedback) and to demolish the building and parking lot and complete site improvements. Staff recommends funding this project utilizing Capital Improvement Fund reserves accrued in previous fiscal years from developer donations (\$461,353) and the Lennar Group developer donation to be received in 2021 (\$214,500).

This project addresses the Vision 2020 Strategic Work Plan tactic for demolishing the Palmer Drive building and completing site improvements to increase open space at Glos Park under the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Indoor Facility Improvements (\$1,253,250/40.1% of total project expenses)

Courts Plus Roof Improvements (\$580,000)

The existing rubber membrane roof at Courts Plus is original and up to thirty (30) years old and beyond its expected useful life. Based on the physical condition of roof sections, staff propose replacing the roof in phases starting in 2021 with the rubber membrane layer between the tennis court pods (\$75,000 deferred in 2020 due to the pandemic) and the fitness floor (\$417,000) and multi-purpose room (\$87,500) sections. For a proposed total cost of \$580,000, this project will eliminate the temporary placement of buckets and overhead water traps above the ceiling due to leaks along with reduce maintenance expenses due to repetitive service calls for roof repairs. Future proposed project phases include replacement of the Kids Plus and Café roof rubber membrane layer in 2022 and the tennis court metal roof in 2026. This project will be funded utilizing Capital Improvement Fund reserves (\$580,000).

Maintenance Facility Roof, Gutters, Downspouts, and Automotive Lift Replacement (\$506,250)

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 2021, 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 deferred in 2020 (District's portion \$428,750) along with the heavy duty automotive lifts (District's portion \$77,500). The cost of the deferred 2020 roof project increased by \$30,000 from the proposed 2020 project cost due to the engineer determining the gutters on the north side of the building are undersized and require replacement.

For a total cost of \$506,250, these projects are necessary for the continued use of the facility and the City's ability to provide quality uninterrupted vehicle maintenance services to the District. Replacing the heavy duty lifts will increase the safety factor for lifting heavier vehicles, including ensuring the safety of employees. This project will also increase the integrity of the work being performed and reduce repair costs to the lift cylinders and mechanical equipment. Staff propose funding the project utilizing Annual G.O. Bond proceeds (\$84,459) and Capital Improvement Fund reserves (\$421,791).

Courts Plus Group Exercise Studio HVAC Replacement (\$67,000)

In 2021, staff propose replacing the group exercise studio HVAC system, which has reached the end of its useful life at 21 years old, for a proposed cost of \$67,000. The installation of a modern higher efficiency system with newer technology will provide improved temperature and humidity control resulting in an improved Courts Plus customer experience. It will also lower operating expenses by reducing service calls and material costs for replacement parts. This project will be funded utilizing Capital Improvement Fund reserves (\$67,000).

Wagner Community Center HVAC Replacement (\$55,000)

To improve the customer experience and maintain the facility, staff propose replacing the HVAC equipment for the Wagner Community Center guest lounge and Sunbeams & Rainbows classroom (\$55,000). It was postponed in 2020 due to pandemic related financial constraints except for the project engineering (completed for \$4,800). The system has reached the end of its useful life at over 20 years old and provides inconsistent and uncomfortable temperatures in the space is for users. The goal is to upgrade the current system with modern, energy efficient units, which will positively impact the customer environment and require less maintenance, resulting in cost savings. This project will be funded utilizing Capital Improvement Fund reserves (\$55,500).

Courts Plus Pool Filter Replacement (\$45,000)

In 2021, staff propose replacing the Courts Plus pool filter (\$45,000), which is beyond its useful life at over thirty (30) years old and welded shut. This project was postponed in 2020 due to pandemic related fiscal constraints. A new pool filter will prevent impending equipment failure and be accessible for maintenance and repairs, thereby providing uninterrupted pool service to members. This improvement 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 Capital Improvement Fund reserves (\$45,000).

Park Amenity Improvements (\$8,500/0.3% of total project expenses)

Wilder Mansion Fountain Mechanicals and Lights Replacement (\$8,500)

In 2020, staff replaced the Wilder Mansion garden fountain due to its poor condition and age. In 2021, staff propose replacing its mechanical equipment vault and lighting (\$8,500), which is over ten (10) years old. This improvement will ensure the mechanicals and lights do not stop functioning properly, increase their operational efficiency, and provide continued enjoyment of this amenity for rentals and park users. This project will be funded utilizing Capital Improvement Fund reserves (\$8,500).

Sugar Creek Golf Course Projects (\$70,000/2.2% of total project expenses)

To coincide with the 2021 budget timelines of the Sugar Creek Golf Course Committee and the Village of Villa Park (the District's golf course partner), the Golf Course budget was presented and approved by the Park Board on November 9, 2020. It includes funding for maintenance equipment and underground fuel tank replacement, and these projects are reflected in the District's 2021 capital budget and described in the following two sections.

Sugar Creek Golf Course Maintenance Equipment Replacement (\$40,000)

In 2021, 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 (\$40,000 postponed in 2020). Replacement of this mower is based on updating equipment in the poorest condition and with the highest importance to essential operations. In 2021, 88% of the equipment will be over 10 years old and past its useful life. With the average age of equipment at 20.5 years, the frequency and cost of repairs slow operations, resulting in a less consistent product. A functional fleet is required to maintain a playable golf course to generate revenue. 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 2021.

Sugar Creek Golf Course Underground Fuel Tank Replacement (\$30,000)

The underground fuel storage tanks (USTs) at Sugar Creek Golf Course no longer meet Illinois Administrative Code requirements based on 2018 revisions. The Office of the State Fire Marshal (OSTM) has red-tagged the tanks, taking them out-of-service. By law, the USTs must be removed before October 2021 to avoid legal action and fines. The OSFM and environmental consultants recommend replacing the tanks with above ground storage tanks (ASTs) which will cost \$30,000. ASTs have fewer permitting requirements and less testing and regulatory requirements. This project will be funded utilizing Sugar Creek Golf Course Fund operating income (\$30,000).

Information Technology (\$50,000/1.6% of total project expenses)

SAN (Storage Area Network) Replacement (\$50,000)

The Storage Area Network (SAN) stores the District's data and virtual servers. For \$50,000, staff propose replacing the current SAN installed in 2016 since industry standards recommend a three (3) to five (5) year replacement schedule. If the current SAN fails, it will cripple District operations as all data and servers would be down until a new SAN is procured and configured. At that point, backups of the data and servers would need to be restored and downtime would be measured in weeks to months (no payroll and financial software, email, file services and directory services). Additionally, maintenance costs are increasing substantially since the District is out of the warranty period. Replacing the current model will also add more space for storage. This project will be funded utilizing Capital Investment Fund reserves (\$50,000).

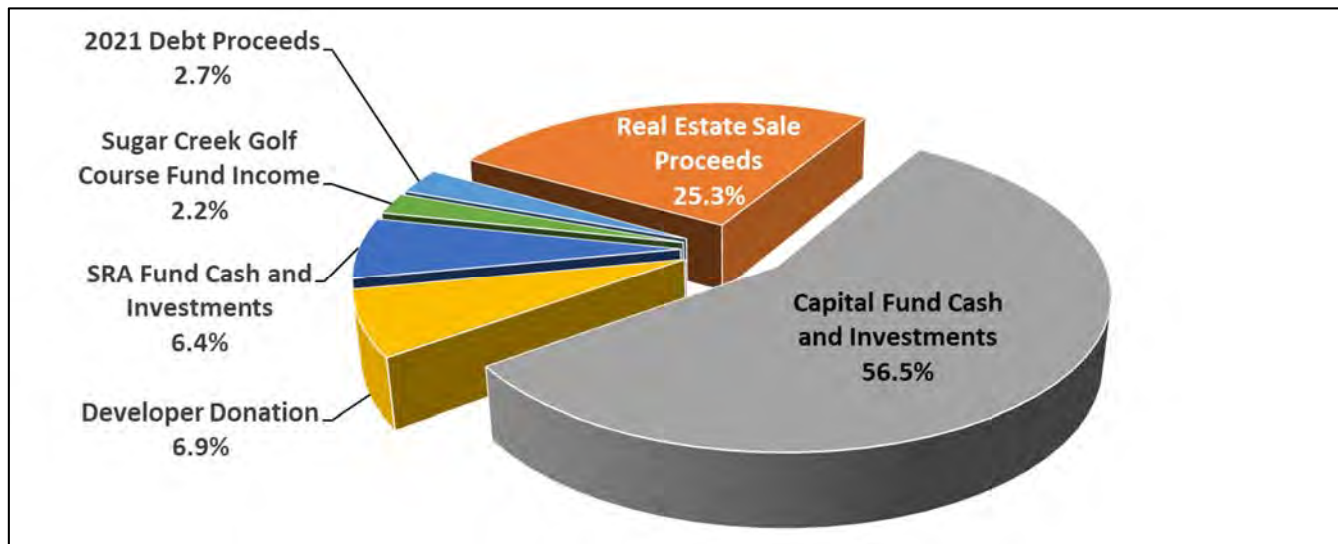
In 2022, staff proposes replacing the host hardware (where the virtual servers run) for a projected additional cost of \$54,700. This work is a continuation of the existing SAN project and consists of the transition of the Disaster Recovery backup hosts to a warranty complaint hardware solution.

Contingency (\$75,000/2.4% of total project expenses)

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

2021 Capital Plan Funding

Proposed revenue for 2021 capital projects and contingency funds total **\$3,122,603** and are detailed in this section. Staff propose utilizing Capital Improvement Fund reserves (and potentially other non-Enterprise Funds in future years) to fund Courts Plus projects as part of the proposed transition of this facility to tax-supported to maintain future financial sustainability. The following pie chart illustrates the percent of proposed 2021 capital project funding by source.



Debt Proceeds (\$84,459)

- 2021 (annual rollover) G.O. Bond proceeds in the Capital Improvement Fund **(\$84,459/2.7% of total revenue)** to partially fund the Maintenance Facility Roof, Gutters, Downspouts, and Heavy Automotive Lift Replacement.

Cash and Investments (\$1,963,644)

- Special Recreation Association Fund cash and investments **(\$200,000/6.4% of total revenue)** to partially fund the new Adult Center Redevelopment (\$100,000) and Centennial Park Development (\$100,000).
- Capital Improvement Fund cash and investments **(\$1,763,644/56.5% of total revenue)** to fund the Courts Plus Roof Improvements (\$580,000), Courts Plus Group Exercise Studio HVAC Replacement (\$67,000), Wagner Community Center HVAC Replacement (\$55,000), SAN (Storage Area Network) Replacement (\$50,000), Courts Plus Pool Filter Replacement (\$45,000), Wilder Mansion Fountain Mechanicals and Lights Replacement (\$8,500), and contingency funds (\$75,000) and partially fund the 135 Palmer Drive Demolition and Site Improvements (\$461,353) and Maintenance Facility Roof, Gutters, Downspouts, and Heavy Automotive Lift Replacement (\$421,791).

Income (Earned in that Fiscal Year) (\$70,000)

- Sugar Creek Golf Course Fund income **(\$70,000/2.2% of total revenue)** for Sugar Creek Golf Course Maintenance Equipment (\$40,000) and Underground Fuel Tank Replacement (\$30,000).

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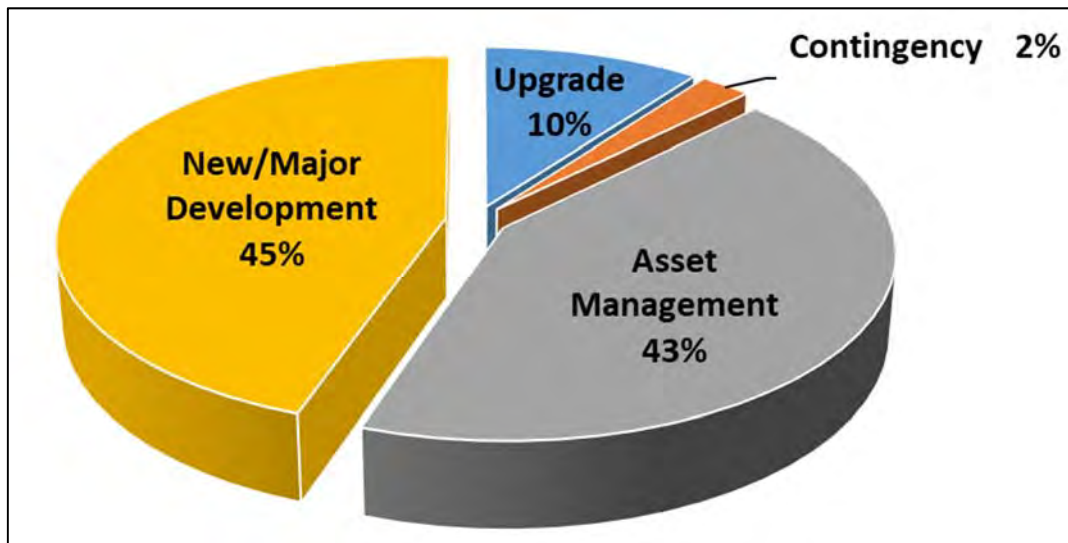


Donations/Sale of Real Estate (\$1,004,500)

- Abbey Sale proceeds (**\$790,000/25.3% of total revenue**) to fund 2021 Adult Center Redevelopment (\$170,000) and Centennial Park Development (\$620,000) costs.
- Lennar Group developer donation for the 175 unit apartment building on 183 N. Addison Avenue to be completed in 2021 (**\$214,500/6.9% of total revenue**) to partially fund the 135 Palmer Drive Demolition and Site Improvements.

Project Type

To illustrate how capital funds are being allocated to address infrastructure needs, the following pie chart includes the percent of project expenses by project type (e.g., to develop a new asset, upgrade an existing asset, replace an asset beyond its useful life, etc.).



In the proposed 2021 capital budget, almost half (45%) of capital project expenses are for new/major development projects (\$1,395,853). Examples of these projects are new facilities or major rehabilitations such as the Centennial Park Development and 135 Palmer Drive Demolition and Site Improvements. Asset management projects are 43% of capital expenses (\$1,331,750) and include replacing existing facilities/equipment beyond their useful life such as the Courts Plus and Wagner Community Center HVAC systems, Maintenance Facility and Courts Plus Roof Improvements, and Sugar Creek Maintenance Equipment. Proposed spending to upgrade current assets is 10% (\$320,000) and include projects that add capacity or new features such as the Adult Center Redevelopment and SAN (Storage Area Network) Replacement. For a detailed listing of the project types for proposed capital plan projects, refer to the *2021-30 Long-range Capital Plan Summary* on pages 175-177.

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 projected increased expenses of \$1,280 annually to cover water usage and labor costs for pre/post season tilling and landscape waste removal. These expenses would be offset by \$1,000 annually in revenue collected for garden plot fees for a net increase of \$780 a year in expenses. 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 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 Vision 2020 Plan projects will have an impact on future operating budgets such as constructing a 10,000 square foot north side satellite maintenance facility to meet the higher standard of maintenance desired by the community and provide improved efficiencies. 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 \$1,500 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 5 to 10 percent of the original purchase price.

Similar to fitness equipment, replacing vehicles can potentially offset expenses from trade-ins and auctions. Depending on the demand for used vehicles and their condition, staff expect approximately a \$6,000 to \$8,000 annual return on the vehicles trade-in/auction.

Building Improvements: Building improvements can lead to a reduction in long-term operating expenses. Energy saving projects such as replacing building systems and lighting systems with energy efficient ones can reduce utility and maintenance expenses. For example, the proposed 2021 and future replacement of HVAC systems at Courts Plus will reduce operating expenses based on the availability of higher efficiency systems with newer technology as well as reduce service calls and material and energy costs. This could result in a projected annual savings of \$1,500 in the first two years after installation and \$1,750 in the third year. Similarly, the replacement of the Courts Plus radiant heat boiler proposed for 2022 will also reduce operating expenses due to a reduction in fuel consumption from installing a green high efficiency boiler and lower repair expenses with newer equipment. Savings are projected to be \$2,000 in the first year after purchase and decrease annually as the unit ages.

Another example of cost savings due to energy efficiencies is the proposed replacement of the interior and exterior lighting at Smalley Pool with new LED energy efficient fixtures. The District could realize a 90%

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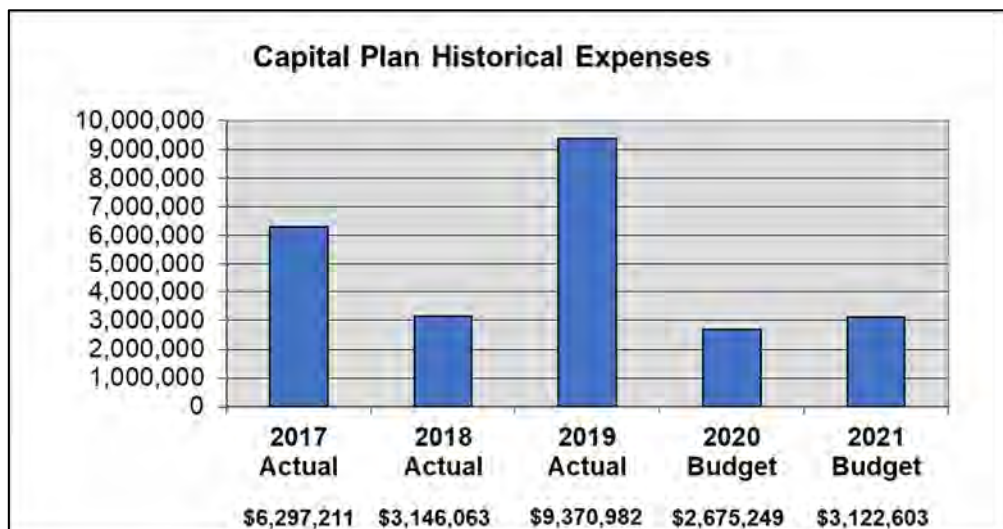


reduction in energy usage by replacing the underwater lights and a 60-70% reduction by replacing the exterior light fixtures. LED lights require much less maintenance and have a longer usable life requiring less materials and labor.

Revenue Generating Improvements: Capital projects can generate additional revenue. For example, furnishing and installing ballfield lighting control systems at Berens 1-5, Butterfield 1, and Plunkett 1-3 will allow for accurate scheduling of lighting and generate light usage reports to invoice user groups. Currently, lighting fees from user groups are dependent on an honor system of logging hours of use. Proposed for 2022, this project is projected to increase revenue by \$8,200 by allowing for accurate cost recovery of fees to cover lighting expenses along with reducing excess usage by user groups. Staff project a five-year return on investment for this project.

Five-year Comparison of Capital Expenses

The chart below illustrates Capital Plan project expenditures from 2017 to 2019 and budgeted expenditures for 2020 and 2021.



As compared to the 2020 Budget, capital project expenses are increasing by 14% (\$447,354) in the proposed 2021 Budget due to completing Vision 2020 projects utilizing proceeds from The Abbey sale and accumulated reserves from developer donations in the Capital Improvement Fund. When comparing 2019 actual to 2020 budgeted capital expenses, 2020 budgeted capital expenses significantly decreased by 250% (\$6,695,733) due mainly to the one-time purchase of the 155 E. St. Charles Road and 397 Armitage Avenue properties and the cost for due diligence on the District's consideration of property at 837 S. Riverside Drive in 2019. When comparing 2018 to 2019 actual capital project expenses, 2019 capital spending increased by 66% (\$6,224,919) primarily due to the same aforementioned property purchases in 2019. Spending decreased from 2017 to 2018 by 100% (\$3,151,148) 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 Park 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 Park Board, which weighs economic feasibility and project timing when considering the implementation of recommended park and facility solutions. For example, some of the large-scale Vision 2020 facility projects are not included in the proposed 2021 capital budget due to the inability to fund these projects with current resources (e.g., New Wagner Community Center, New Satellite Maintenance Facility, etc.). These projects will be reevaluated in 2021 to determine how to address Vision 2020 Plan capital priorities within current financial realities due to the pandemic.

Americans with Disabilities Act (ADA) Transition Plan: In 2011, the District hired a consultant to conduct an ADA accessibility audit to update the District's ADA transition plan to be in compliance with the new regulations set forth by the Department of Justice (effective March 15, 2011). In 2012, staff finalized the development of that Plan with the consultant, including prioritizing recommendations, developing cost estimates, and integrating projects into the Long-range Capital Plan and Department work plans. In the Capital Plan, staff identified the projects that need to be completed to become ADA compliant to ensure that the projects are considered and weighted appropriately as part of the capital planning review process. Staff track projects when completed and make updates to the Plan as necessary to ensure it remains relevant. The Park Board comprehensively reviewed the ADA Transition Plan implementation progress at the March 12, 2018 Park 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.

2021-30 Long-range Capital Plan Summary

A copy of the *2021-30 Long-range Capital Plan Summary* is provided on pages 175-177. For projects in the 2021 Capital Budget, project titles reflect work to be performed in 2021 and may not reflect work proposed for future years of the Plan (2022-30). Also, 2021 Capital Budget and future-year park and facility asset management and upgrade projects are presented separately from future new and major redevelopment projects on pages 175-177 (asset management and upgrade projects are listed in the first summary section of Proposed Capital Project Expenses and major and new redevelopment projects are in the second summary section on page 177, including Vision 2020 large-scale facility projects). The overall

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summary of Capital Improvement Plan Revenues and Expenses (on page 175) reflect park, facility, and information technology asset management and upgrade 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
2021-2030 Capital Plan Summary

Summary of Proposed 2021 Capital Improvement Plan (Revenues-Expenses) Asset Management Only

	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total ('21-'30)
Total Revenues	3,122,603	1,266,497	802,333	837,155	863,575	7,228,330	14,120,493
Total Expenses	3,122,603	5,104,655	4,999,040	2,264,634	1,228,208	7,361,572	24,038,212
Difference	-	(3,838,158)	(4,196,707)	(1,427,479)	(364,633)	(133,242)	(9,917,719)

Summary of Proposed 2021-30 Capital Project Revenue

	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total ('21-'30)
<u>Debt Proceeds</u>							
Annual Rollover G.O. Bond in Capital Improvement Fund (Maintenance Facility Project (partial))	84,459	106,270	449,101	480,859	504,153	5,431,220	7,056,062
<u>Property Tax Levy</u>							
Special Recreation Association Fund Tax Levy (Future Year Projects)	0	200,000	200,000	200,000	200,000	1,000,000	1,800,000
Paving and Lighting Fund Tax Levy (Future Year Projects)	0	150,227	153,232	156,296	159,422	797,110	1,416,287
<u>Cash and Investments (Budgeted and Accrued in Previous Years)</u>							
Capital Improvement Fund Cash & Investments (Maint. Facility (partial), 135 Palmer Dr. (partial), WCC & CP HVAC, CP Roof, CP Pool Filter, Wilder Mansion Fountain, & SAN Projects, Contingency	1,763,644	0	0	0	0	0	1,763,644
Special Recreation Association Fund Cash & Investments (Adult Center & Centennial Park Projects (partial))	200,000	0	0	0	0	0	200,000
Capital Fund Cash & Investments (Abbey Sale Proceeds received in 2021 for Adult Center & Centennial Park Projects)	0	810,000	0	0	0	0	810,000
<u>Income (Earned in the Year the Project is Budgeted)</u>							
Sugar Creek Golf Course Fund Operating Income (Sugar Creek Maintenance Equipment & Underground Fuel Tank Projects)	70,000	0	0	0	0	0	70,000
<u>Grants/Donations/Sale of Real Estate</u>							
Abbey Sale Proceeds (Adult Center & Centennial Park Projects (partial))	790,000	0	0	0	0	0	790,000
Lennar Group Developer Donation (135 Palmer Dr. Project (partial))	214,500	0	0	0	0	0	214,500
Total Revenue	3,122,603	1,266,497	802,333	837,155	863,575	7,228,330	14,120,493

Summary of Proposed 2021-30 Capital Project Expenses (by Year and Amount in Descending Order)
Asset Management, Equipment, and Technology Improvements

Project Name/Description ¹	Category	Dept.	Type	Criteria Rank	Priority Level ²	FY 21	FY 22	FY 23	FY 24	FY 25	FY 26-30	Total
Centennial Park Development	Park Redevelopment	FAC	New/Major Development	3.00	B	720,000	180,000	0	0	0	0	900,000
135 Palmer Drive Demolition and Site Improvements	Park Redevelopment	FAC	New/Major Development	3.00	B	675,853	0	0	0	0	0	675,853
Courts Plus Roof Improvements	Building Exterior	ENT	Asset Management	2.60	B	580,000	92,500	0	0	0	420,000	1,092,500
Maint. Facility, Roof, Gutters, Downspouts & Automotive Lift Repl.	Building Exterior	FAC	Asset Management	4.00	A	506,250	76,250	150,000	0	0	0	732,500
Adult Center Redevelopment	Building Interior	ADMIN/FAC	Upgrade	3.00	B	270,000	630,000	0	0	0	0	900,000
Courts Plus Group Exercise Studio HVAC Replacement	Mechanical Systems	ENT	Asset Management	2.67	B	67,000	62,500	92,500	26,750	0	610,500	859,250
Wagner Community Center HVAC Replacement	Mechanical Systems	FAC	Asset Management	3.00	B	55,000	125,000	444,300	0	0	175,000	799,300
SAN (Storage Area Network) Replacement	Information Technology	IT	Upgrade	2.75	B	50,000	54,700	0	0	0	0	104,700
Courts Plus Pool Filter Replacement	Mechanical Systems	ENT	Asset Management	3.00	B	45,000	95,500	114,000	27,000	0	0	281,500
Sugar Creek Maintenance Equipment Replacement	Grounds Equipment	SC	Asset Management	3.75	B	40,000	45,000	45,000	50,000	60,000	250,000	490,000
Sugar Creek Underground Fuel Tank Replacement	Mechanical Systems	SC	Asset Management	4.00	A	30,000	0	0	0	0	0	30,000
Wilder Mansion Fountain Mechanicals and Lights Replacement	Park Amenities	ENT	Asset Management	2.67	B	8,500	32,000	80,000	0	0	0	120,500
Courts Plus/Plunkett Parking Lot Resurface	Parking Lots	FAC	Asset Management	3.00	B	0	592,000	180,000	55,000	0	0	827,000
Eldridge Park East Play Area Redevelopment and Additional Signage	Play Areas	FAC	Upgrade	3.00	B	0	480,000	150,000	245,000	0	400,000	1,275,000
Ben Allison Park Redevelopment	Play Areas	FAC	Upgrade	2.75	B	0	395,500	0	0	0	0	395,500

<u>Project Name/Description¹</u>	<u>Category</u>	<u>Dept.</u>	<u>Type</u>	<u>Criteria Rank</u>	<u>Priority Level²</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
Basketball/Tennis Court Resurfacing	Athletic Courts	FAC	Asset Management	2.50	B	0	240,000	280,000	40,000	0	0	560,000
Sugar Creek Restoration Project	Landscaping Improvements	SC	Upgrade	2.83	B	0	232,300	1,190,000	0	0	0	1,422,300
Backstop Replacement	Athletic Fields	FAC	Asset Management	2.50	B	0	205,000	370,000	93,000	0	505,000	1,173,000
Courts Plus Flooring Project	Building Interior	ENT	Asset Management	2.50	B	0	169,000	54,000	75,000	0	226,500	524,500
Rolling Vehicle Stock Replacement	Vehicles	PRK	Asset Management	2.00	C	0	136,000	144,000	115,000	148,000	500,000	1,043,000
Berens Park Redevelopment	Park Redevelopment	FAC	Asset Management	2.67	B	0	135,000	342,000	0	500,000	0	977,000
East End Pool Asset Management	Outdoor Pools	FAC	Asset Management	3.00	B	0	121,500	35,000	0	0	0	156,500
Courts Plus Fitness Equipment Replacement	Fitness Equipment	ENT	Asset Management	2.00	C	0	117,500	180,080	145,400	145,000	688,922	1,276,902
Plunkett and Crestview Parks Baseball Field Renovations	Athletic Fields	PRK	Planning	2.50	B	0	108,500	77,500	88,000	46,500	93,000	413,500
Hub Asset Management	Park Amenities	FAC	Asset Management	2.33	C	0	85,000	25,000	0	0	0	110,000
Courts Plus Tennis Area Improvements	Building Interior	ENT	Asset Management	2.67	B	0	74,000	25,000	149,000	0	15,000	263,000
Courts Plus Radiant Heat Boiler Replacement	Mechanical Systems	ENT	Asset Management	2.80	B	0	64,500	0	0	0	0	64,500
Trails and Paths Paving	Trails and Paths	FAC	Asset Management	2.75	B	0	62,005	225,000	225,000	28,566	0	540,571
Courts Plus Laundry Equipment Replacement	Building Interior	ENT	Upgrade	2.40	C	0	58,500	0	0	0	0	58,500
Courts Plus Racquetball Court Improvements	Building Interior	ENT	Asset Management	2.00	C	0	48,000	92,000	0	0	0	140,000
Wagner Carpet Management - Music Rooms	Building Interior	FAC	Asset Management	3.00	B	0	48,000	0	0	0	30,000	78,000
Ballfield Lighting Controls	Outdoor Facilities and Amenities	PRK	Upgrade	2.00	C	0	41,000	0	0	0	0	41,000
Sealcoating Projects	Parking Lots/Trails and Paths	FAC	Asset Management	3.00	B	0	35,000	0	0	0	0	35,000
Parks and Facilities Grounds Equipment Replacement	Grounds Equipment	PRK	Asset Management	2.00	C	0	33,500	33,500	99,000	29,500	150,000	345,500
Wilder Mansion Wood Floor Replacement (2nd Floor)	Building Interior	ENT	Asset Management	2.60	B	0	31,000	42,500	25,000	0	0	56,000
Courts Plus Exterior Project	Building Site	ENT	Asset Management	2.67	B	0	27,000	45,000	0	0	0	72,000
Sugar Creek Clubhouse/Banquet Room Asset Management	Building Interior/Mechanical Systems	SC	Asset Management	2.50	B	0	25,000	0	0	0	0	25,000
Butterfield Park Recreation Building Boiler Replacement	Mechanical Systems	FAC	Asset Management	2.67	B	0	20,000	51,500	0	0	0	71,500
Fleet Propane Conversions	Vehicles	PRK	Upgrade	2.33	C	0	18,400	18,400	9,200	18,400	36,800	101,200
Sugar Creek Driving Range Asset Management	Equipment	SC	Asset Management	3.00	B	0	15,000	0	0	0	0	15,000
Depot Floor Replacement	Building Interior	FAC	Asset Management	2.25	C	0	10,500	0	0	0	0	10,500
Blood Pressure Machine	Equipment/Machines	ENT	Asset Management	2.00	C	0	7,500	0	0	0	0	7,500
Conrad Fischer Park Redevelopment	Outdoor Facilities and Amenities	FAC	Upgrade	3.00	B	0	0	135,000	0	0	0	135,000
Courts Plus Sanitary Lift Station Improvements	Mechanical Systems	ENT	Asset Management	2.60	B	0	0	85,000	0	0	0	85,000
PC Replacement	Information Technology	IT	Asset Management	3.00	B	0	0	80,000	0	0	0	80,000
East End Park and Pool Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.33	C	0	0	58,510	7,520	0	0	66,030
Berens Park Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.33	C	0	0	54,250	137,568	166,500	303,400	661,718
Sugar Creek Golf Course Entrance Fencing	Building Site	SC	Asset Management	2.33	C	0	0	25,000	0	0	0	25,000
Jaycee Tot Lot Park Redevelopment	Play Areas	FAC	Upgrade	2.33	C	0	0	0	210,000	0	0	210,000
Administrative Building Upgrades and Improvements	Building Interior/Exterior	FAC	Asset Management	2.00	C	0	0	0	207,000	0	0	207,000
Van Voorst Park Redevelopment	Park Amenities	FAC	Asset Management	2.67	B	0	0	0	125,000	0	0	125,000
Smalley Pool Underwater lights & Exterior Lights Energy Retrofit Eng.	Building Interior/exterior	FAC	Upgrade	2.33	C	0	0	0	20,396	0	0	20,396
Butterfield Park and Recreation Building Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.67	B	0	0	0	14,800	7,689	0	22,489
Plunkett Park Lights LED Retrofits	Building Interior/Exterior	FAC	Upgrade	2.33	C	0	0	0	0	3,053	197,950	201,003

<u>Project Name/Description¹</u>	<u>Category</u>	<u>Dept.</u>	<u>Type</u>	<u>Criteria Rank</u>	<u>Priority Level²</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
Crestview Park Redevelopment	Park Redevelopment	FAC	Upgrade	2.75	B	0	0	0	0	0	480,000	480,000
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
East End Park Redevelopment	Outdoor Bathrooms/Trails and Paths	FAC	Upgrade	2.50	B	0	0	0	0	0	270,000	270,000
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
Kiwanis Park Redevelopment	Park Amenities	FAC	Asset Management	2.67	B	0	0	0	0	0	95,000	95,000
Sugar Creek Irrigation Pump System Replacement	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
Total Expenses						3,122,603	5,104,655	4,999,040	2,264,634	1,228,208	7,361,572	24,038,212

<u>Summary of Proposed 2021-30 New and Major Redevelopment Expenses (includes Vision 2020 Future Year Projects)</u>												
<u>Government Assets-Vision 2020 Projects (by Year and Amount in Descending Order)</u>												
<u>Project Name/Description¹</u>	<u>Category</u>	<u>Dept.</u>	<u>Type</u>	<u>Criteria Rank</u>	<u>Priority Level²</u>	<u>FY 21</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26-30</u>	<u>Total</u>
New Indoor Sports Facility	New Construction	ADMIN/FAC	New/Major Development	3.00	B	0	19,715,000	22,403,749	23,584,998	5,896,253	0	71,600,000
New Wagner Community Center	New Construction	FAC	New/Major Development	3.00	B	0	1,625,000	9,750,000	8,125,000	0	0	19,500,000
Dog Park Development	New Construction	ADMIN/FAC	New/Major Development	3.00	B	0	1,578,960	176,300	0	0	0	1,755,260
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
Lizzadro Museum Demolition	New Construction	ADMIN/FAC	New/Major Development	2.67	B	0	300,000	1,000,000	0	0	0	1,300,000
Vision 2020 Projects Professional Services	Professional Services	ADMIN	Planning	2.67	B	0	25,000	0	0	0	0	25,000
Wilder Building (225 Prospect Ave)	Building Interior	FAC	Upgrade	2.33	C	0	0	300,000	0	0	0	300,000
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
New Eldridge Park Recreation Building	New Construction	FAC	New/Major Development	3.00	B	0	0	0	230,000	1,150,000	920,000	2,300,000
North Side Maintenance Facility	New Construction	PRK	New/Major Development	2.33	C	0	0	0	0	0	3,500,000	3,500,000
Total Expenses						0	23,743,960	34,690,049	32,439,998	7,546,253	6,920,000	105,340,260

<u>Government Assets-Other (by Year and Amount in Descending Order)</u>												
Portable Stage	Grounds Equipment	PRK	Upgrade	2.50	B	0	150,000	0	0	0	0	150,000
Smalley Pool Bathhouse Replacement	New Construction	FAC	New/Major Development	2.33	C	0	0	0	0	0	3,200,000	3,200,000
Total Expenses						0	150,000	0	0	0	3,200,000	3,350,000

<u>Enterprise Assets-Vision 2020 Projects (by Year and Amount in Descending Order)</u>												
Sugar Creek Maintenance Facility Redevelopment	New Construction	SC	New/Major Development	2.83	B	0	0	0	0	0	890,000	890,000
Total Expenses						0	0	0	0	0	890,000	890,000

<u>Enterprise Assets-Other (by Year and Amount in Descending Order)</u>												
Courts Plus Expansion	Buildings	ENT	Upgrade	2.25	C	0	0	3,998,000	0	0	0	3,998,000
Courts Plus Racquetball Courts Conversion	Building Interior	ENT	Upgrade	2.00	C	0	0	0	0	0	615,000	615,000
Total Expenses						0	0	3,998,000	0	0	615,000	4,613,000

¹Project titles in the 2021 Capital Budget reflect work proposed for 2021 and may not reflect work proposed for 2022-30

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

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2021 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 2010, the Illinois General Assembly approved that the District's bonding authority could increase annually based on the Consumer Price Index. These funds 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 issued bonds in the amount of \$5,500,000 to finance the purchase of the Centennial Park 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 2021 is illustrated in the chart below:

Outstanding Debt					
Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 12/31/2020	2021 Principal Payment	2021 Interest Payment	2021 Total Debt Payment
General Obligation Limited Tax Refunding Debt Certificates, Series 2012					
Expansion of Sugar Creek Golf Course (SC) and purchase and redevelopment of Wagner Community Center (WCC)	Annual Rollover Bond, Sugar Creek Golf Course Fund Revenues and transfers from the General and Recreation Funds	800,000 33,188 833,188	296,250 (WCC) 98,750 (SC)	15,778 (WCC) 5,259 (SC)	416,038
Debt Certificates, Series 2012A					
Purchase of 375 W. First Street, Administrative Offices	Annual Rollover Bond	660,000 91,520 751,520	55,000	12,870	67,870
General Obligation Limited Tax Park Refunding Bond, Series 2014A					
Redevelopment of East End Pool and Wilder Mansion and installation of two synthetic turf athletic fields at Berens Park	Debt Service Tax Levy	2,290,000 180,053 2,470,053	435,000	56,946	491,946
General Obligation Limited Tax Bond, Series 2017A					
Land Acquisition financing for 135 Palmer Drive, 447 Armitage Avenue and 207 Hampshire Avenue.	Debt Service Tax Levy	2,580,000 1,246,681 3,826,681	75,000	98,231	173,231
General Obligation Alternate Revenue Source Bond, Series 2019					
Centennial Park property at 155 E St Charles Rd.	Annual Rollover Bond	5,330,000 2,871,750 8,201,750	110,000	176,000	286,000
Proposed Debt for 2021					
2021 General Obligation Annual Rollover Bond					
Debt Certificates, Series 2012, Series 2012A, G. O. Limited Tax Bond 2019 and to fund capital improvements	Debt Service Tax Levy	598,794 5,988 604,782	598,794	5,988	604,782 ^[1]

^[1] Estimate (interest portion will be determined when the bond sale is negotiated)

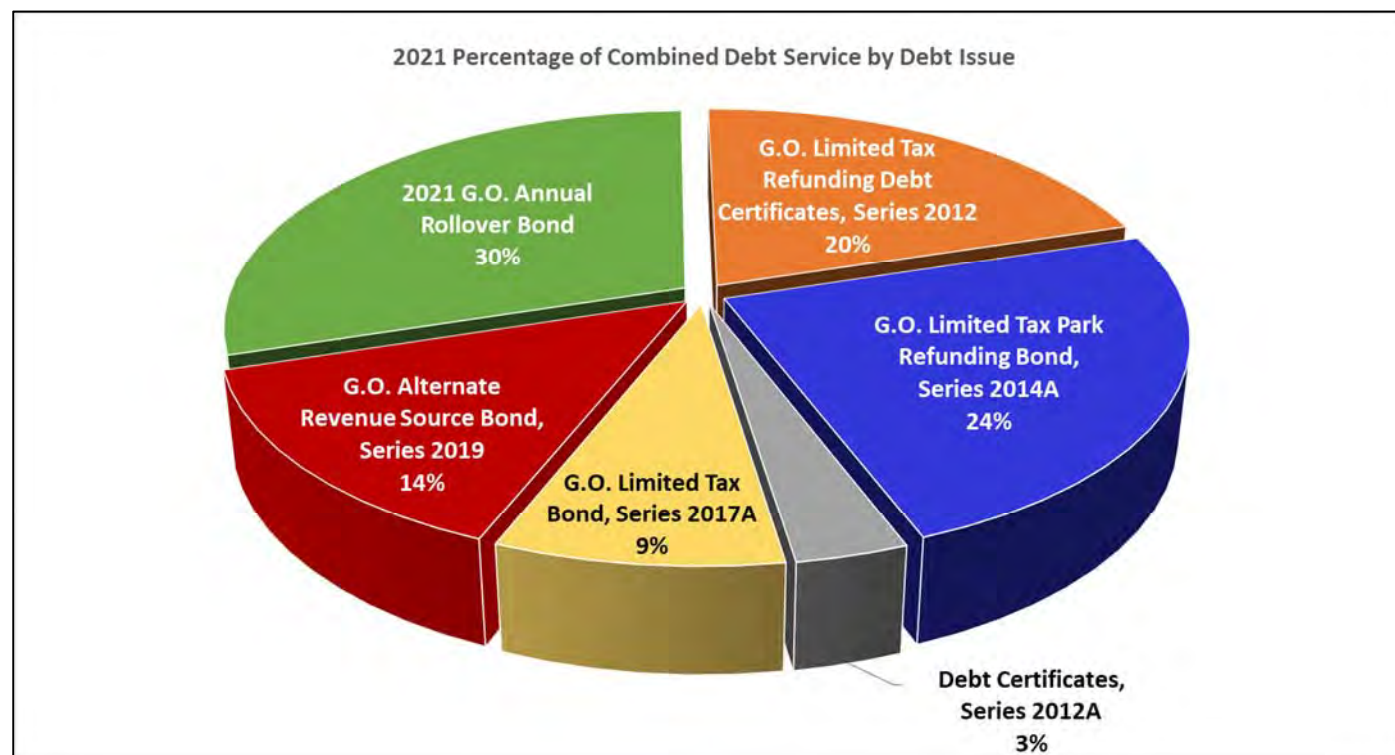
2021 BUDGET: DEBT SERVICE OVERVIEW



2021 Proposed Debt Service Revenue

The 2021 bond payments of \$2,037,016 detailed in the chart on the previous page (in the last column titled "Amount of 2021 Total Debt Payment") are budgeted in the Debt Service Fund along with bank and finance charges of \$2,000 and legal fees of \$5,000. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,269,959 to pay the 2014A G.O. Limited Tax Park Refunding Bond for East End Pool and Wilder Mansion and the 2017A G.O. Limited Tax Bond used to acquire properties at 135 Palmer Drive, 447 Armitage Avenue, and 204 Hampshire Avenue and the 2021 G.O Annual Rollover Bond;
- A transfer of \$104,009 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 to pay a portion of the 2012 G.O. Ltd. Tax Refunding Debt Certificates for the Wagner Community Center; and
- G.O. Annual Rollover Bond proceeds of \$520,324 for a portion of the Wagner Community Center portion of the 2012 G.O. Ltd. Tax Refunding Debt Certificates for the Wagner Community Center, the Debt Certificates Series 2012A for the purchase of the Administrative Offices at 375 W. First Street and 2019 G.O. Ltd. Tax Bond for Centennial Park. Nearly all of the remainder of Annual Rollover Bond proceeds will be recorded in Capital Improvement Fund revenue to fund various capital projects (\$84,459 less interest).
- The Sugar Creek Golf Course Fund also includes a transfer of \$121,463 to the Village of Villa Park to pay the portion of the debt issued by the Village to purchase and develop the driving range.



2021 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

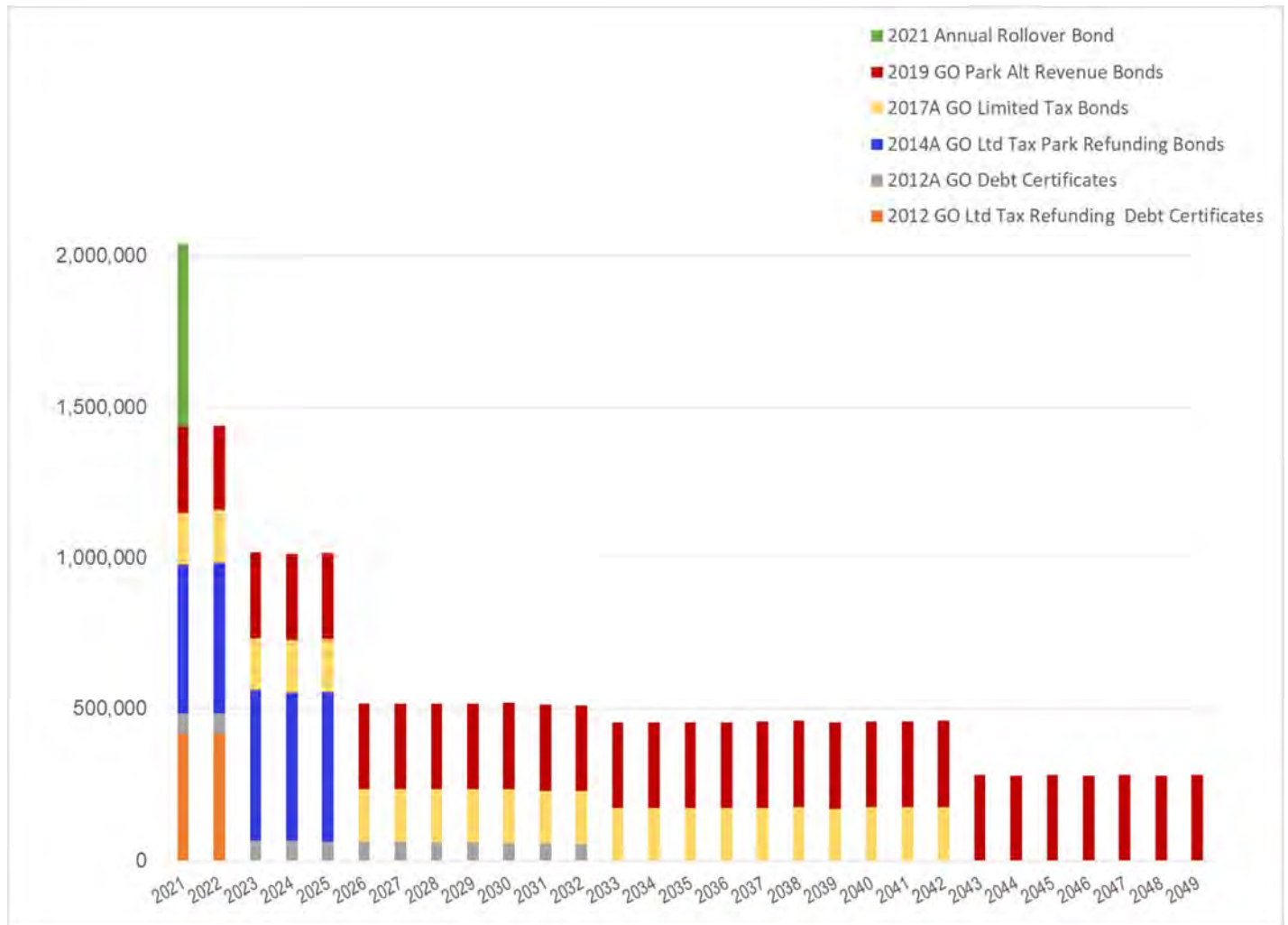
The legal debt limits as of December 31, 2020 for the District are 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$78 million in legal debt margin. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$15.6 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 of legal debt limit, including the proposed annual rollover bond, is 9% of the total limit or \$6,928,794 (total remaining available limit is \$71,022,012) and for non-referendum General Obligation debt, the percentage of legal debt limit is 35% of the total limit or \$5,468,794 (total remaining available limit is \$10,121,367). The District's Moody's Investors Services Aa1 rating illustrates that the District is within a fiscally responsible level of debt. The chart below illustrates the legal debt margin calculations.

Estimated Legal Debt Margin Calculations (as of December 31, 2020)			
Tax Year 2019 EAV plus TIF EAV (collectable calendar year 2020)	2,711,332,372		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		15,590,161	
Statutory Debt Limit (2.875% of EAV)			77,950,806
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 11/01/32)	660,000		660,000
General Obligation Limited Tax Refunding Debt Certificates Series 2012 (due 11/01/22)	800,000		800,000
Annual Rollover	598,794	598,794	598,794
General Obligation Limited Tax Park Refunding Bonds, Series 2014A (due 12/15/25)	2,290,000	2,290,000	2,290,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	2,580,000	2,580,000	2,580,000
Total Outstanding Debt:	6,928,794	5,468,794	6,928,794
Total Available Legal Debt Margins:		10,121,367	71,022,012
Percentage of Debt Limit Committed		35%	9%

2021 BUDGET: DEBT SERVICE OVERVIEW



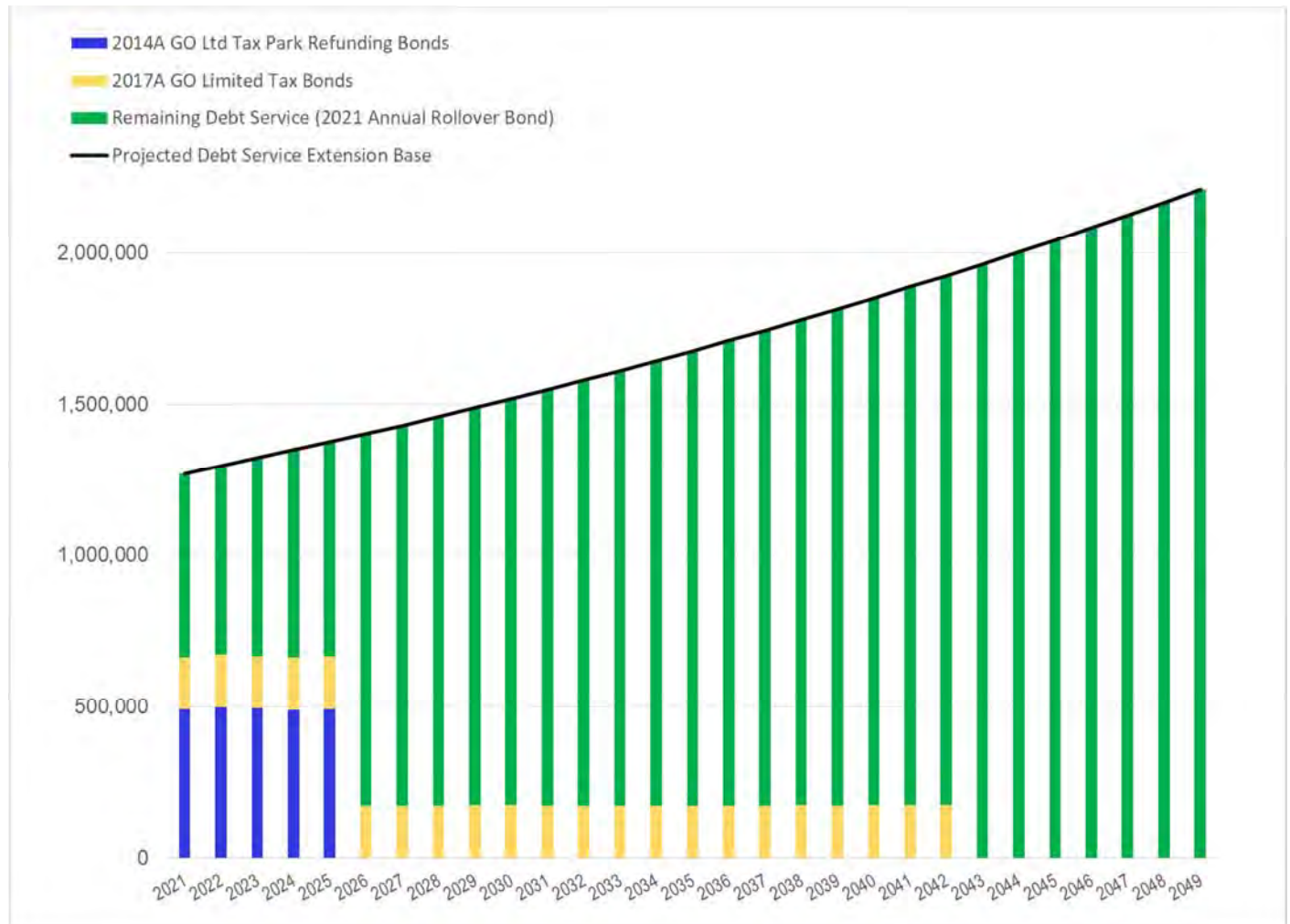
This chart illustrates all five of the District's long-term debt instruments as detailed in the chart on page 179, as well as the proposed 2021 annual rollover bond issuance. The various instruments mature and will be fully paid in the following years: 2022, 2025, 2032, 2042 and 2049.



2021 BUDGET: DEBT SERVICE OVERVIEW



This chart illustrates the District's projected long-term property tax funded debt service capacity combined with outstanding debt obligations that are required to be paid from the tax levy. As detailed, the District will have additional capacity to consider additional borrowing in future years in 2026 when the 2014A G.O. Limited Tax Park Refunding Bond is paid. The 2019 bond issue is paid over 30 years with the final payment occurring in 2049.



2021 BUDGET: DEBT SERVICE OVERVIEW



This table 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 GO Ltd Tax Ref Debt Certificates Issued \$3,710,000 Interest: 2.00% - 3.00%		2012A GO Debt Certificates Issued \$1,100,000 Interest: 0.60% - 2.50%		2014A Ltd Tax Park Refunding Bonds Issued \$4,455,000 Interest: 1.95% - 3.50%		2017A GO Ltd Tax Bonds Issued \$4,310,000 Interest: 3.75% - 4.00%		2019 GO Park Alternate Revenue Bond Issue \$5,500,000 Interest: 3.00% - 4.00%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	395,000	21,037	55,000	12,870	435,000	56,946	75,000	98,231	110,000	176,000	1,070,000	365,084
2022	405,000	12,150	55,000	12,100	450,000	47,594	80,000	95,231	110,000	171,600	1,100,000	338,675
2023			55,000	11,275	460,000	36,906	80,000	92,031	115,000	167,200	710,000	307,412
2024			55,000	10,395	465,000	25,406	85,000	88,831	120,000	162,600	725,000	287,232
2025			55,000	9,460	480,000	13,200	90,000	85,431	125,000	157,800	750,000	265,891
2026			55,000	8,470			90,000	81,831	130,000	152,800	275,000	243,101
2027			55,000	7,425			95,000	78,231	135,000	147,600	285,000	233,256
2028			55,000	6,325			100,000	74,431	140,000	142,200	295,000	222,956
2029			55,000	5,170			105,000	70,431	145,000	136,600	305,000	212,201
2030			55,000	3,960			110,000	66,231	155,000	130,800	320,000	200,991
2031			55,000	2,695			110,000	61,831	160,000	124,600	325,000	189,126
2032			55,000	1,375			115,000	57,431	165,000	118,200	335,000	177,006
2033							120,000	52,831	170,000	111,600	290,000	164,431
2034							125,000	48,031	175,000	106,500	300,000	154,531
2035							130,000	43,031	180,000	101,250	310,000	144,281
2036							135,000	37,831	185,000	95,850	320,000	133,681
2037							140,000	32,431	195,000	90,300	335,000	122,731
2038							150,000	26,831	200,000	84,450	350,000	111,281
2039							150,000	21,769	205,000	78,450	355,000	100,219
2040							160,000	16,706	210,000	72,300	370,000	89,006
2041							165,000	11,306	215,000	66,000	380,000	77,306
2042							170,000	5,738	225,000	59,550	395,000	65,287
2043									230,000	52,800	230,000	52,800
2044									235,000	45,900	235,000	45,900
2045									245,000	38,850	245,000	38,850
2046									250,000	31,500	250,000	31,500
2047									260,000	24,000	260,000	24,000
2048									265,000	16,200	265,000	16,200
2049									275,000	8,250	275,000	8,250
Total	800,000	33,188	660,000	91,520	2,290,000	180,053	2,580,000	1,246,681	5,330,000	2,871,750	11,660,000	4,423,184

2021 BUDGET: DEBT SERVICE OVERVIEW



This table 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 GO Ltd Tax Refunding Debt Certificates Issued \$3,710,000 Interest: 2.00% - 3.00%	2012A GO Debt Certificates Issued \$1,100,000 Interest: 0.60% - 2.50%	2014A Ltd Tax Park Refunding Bonds Issued \$4,455,000 Interest: 1.95% - 3.50%	2017A GO Limited Tax Bonds Issued \$4,310,000 Interest: 3.75% - 4.00%	2019 GO Park Alternate Revenue Bonds Issue \$5,500,000 Interest: 3.00% - 4.00%	Totals
2021	416,037	67,870	491,946	173,231	286,000	1,435,084
2022	417,150	67,100	497,594	175,231	281,600	1,438,675
2023		66,275	496,906	172,031	282,200	1,017,412
2024		65,395	490,406	173,831	282,600	1,012,232
2025		64,460	493,200	175,431	282,800	1,015,891
2026		63,470		171,831	282,800	518,101
2027		62,425		173,231	282,600	518,256
2028		61,325		174,431	282,200	517,956
2029		60,170		175,431	281,600	517,201
2030		58,960		176,231	285,800	520,991
2031		57,695		171,831	284,600	514,126
2032		56,375		172,431	283,200	512,006
2033				172,831	281,600	454,431
2034				173,031	281,500	454,531
2035				173,031	281,250	454,281
2036				172,831	280,850	453,681
2037				172,431	285,300	457,731
2038				176,831	284,450	461,281
2039				171,769	283,450	455,219
2040				176,706	282,300	459,006
2041				176,306	281,000	457,306
2042				175,738	284,550	460,287
2043					282,800	282,800
2044					280,900	280,900
2045					283,850	283,850
2046					281,500	281,500
2047					284,000	284,000
2048					281,200	281,200
2049					283,250	283,250
Principal	800,000	660,000	2,290,000	660,000	5,330,000	11,660,000
Interest	33,188	91,520	180,053	91,520	2,871,750	4,423,184
Total	833,188	751,520	2,470,053	751,520	8,201,750	16,083,184

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2021 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 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.

2021 BUDGET: GLOSSARY



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 with a value of \$5,000 or more, and an estimated useful life greater than five years. General categories commonly used include: land, buildings, building improvements, machinery and equipment and construction.

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).

2021 BUDGET: GLOSSARY



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.

2021 BUDGET: GLOSSARY



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: Broad statements describing the direction an organization must take to execute its Strategic Themes.

2021 BUDGET: GLOSSARY



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.

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.

2021 BUDGET: GLOSSARY



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.

2021 BUDGET: GLOSSARY



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 macro-oriented statements that provide the direction for addressing the future vision of an organization.

Strategic Work Plan: The action plan for implementing long-range strategy with timelines and the positions/departments responsible for implementation.

2021 BUDGET: GLOSSARY



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 (initiatives, programs, studies, etc.) 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 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.

Values: Statements that represent the culture of the organization, including the expected ways that the Board and staff interact with the external and internal community.

Vision: The desired future of the organization.