

ELMHURST PARK DISTRICT

2022 budget



THIS PAGE INTENTIONALLY LEFT BLANK

ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2022

ADMINISTRATIVE OFFICE

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

BOARD OF PARK COMMISSIONERS

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

MANAGEMENT TEAM

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



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

**2020
Vision**
Focus on the Future

VALUE

Integrity

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

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

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, 2021. 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 2022 budget document will be submitted to GFOA to determine its eligibility for the award in 2022.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Elmhurst Park District
Illinois**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morrell

Executive Director

THIS PAGE INTENTIONALLY LEFT BLANK

2022 BUDGET: READER'S GUIDE



The 2022 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 2022 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 2022 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, 2021 accomplishments, 2022 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 2022 Capital Budget: summary of the long-range capital plan, detailed proposed 2022 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.

THIS PAGE INTENTIONALLY LEFT BLANK

Reader's Guide	7
Section 1: Transmittal Letter	13
Section 2: Budget Summary and District and Community Profile	25
Summary Charts and Overview	25
District and Community Profile	34
Section 3: Long-range and Organizational Planning	43
Vision 2020 Plan	43
Performance Measurement	49
Long-range Budget Plan	50
Cash and Investments and Fund Balance Analysis	53
Personnel Summary	56
Organizational Chart	60
Section 4: Budget Process and Financial Policies	61
Budget Process and Reporting Requirements	61
Basis of Budgeting	62
Budget Calendar	62
Budget Policies	63
Revenue Policies	65
Expenditure Policies	66
Fund Balance Policies	66
Cash and Investment Reserve Policies	67
Capital Improvement Policies	69
Debt Policies	69
Cash Management (Investments) Policies	70
Capital Assets Policies	70
Financial Reporting Policies	70
Fund Structure	71
Section 5: Fund Summary	73
Summary	73
Basis of Presentation – Fund Accounting	75
General Fund (includes IMRF, FICA, Liability and Audit)	77
Recreation Fund (includes Museum and Special Rec. Assoc.)	84
Debt Service Fund	90
Capital Improvement Fund (includes Paving and Lighting)	91
Enterprise Services Fund	93
Sugar Creek Golf Course Fund	94

Management Information Systems Fund	96
2022 Budget Interfund Transfer Summary	97
Section 6: Revenue Analysis	99
Summary	99
Taxes (Property and Corporate Replacement)	102
Donations, Advertising, Sponsorships, Scholarships, and Partnership Agreements	112
Grants	113
Program Fees	114
Rentals and Leases	116
Passes, Memberships and Daily Uses	117
Merchandise Sales	120
Transfers	121
Bond Proceeds, Insurance Proceeds and Disposal of Fixed Assets	122
Interest	123
Section 7: Expenditures by Function	125
Summary	125
Administration	128
Marketing and Communications	134
Finance	138
Human Resources	140
Information Technology	143
Parks	147
Facilities	150
Recreation	155
Courts Plus and Wilder Mansion (formerly Enterprise Services)	160
Sugar Creek Golf Course	166
Section 8: Long Range Capital Plan and 2022 Capital Budget	169
Capital Planning Process	169
2022 Capital Plan Projects and Contingency	171
2022 Capital Plan Funding	171
Project Type	182
Impact of Projects on Operating Budget	183
Five-Year Comparison of Capital Expenses	185
Vision 2020 and ADA Transition Plans	185
Depreciation	186
2022-2030 Long-Range Capital Plan Summary	186

Section 9: Debt Service Overview	191
Outstanding Debt	191
2022 Proposed Debt Service Revenue	192
Bond Rating	192
Debt Limit	193
Debt Service Requirements to Maturity and Summary of Bonds	196
 Section 10: Glossary	 199

THIS PAGE INTENTIONALLY LEFT BLANK



November 8, 2022

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 2022 Budget for the fiscal year starting January 1, 2022 and ending December 31, 2022. 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 43 and 171. 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.

In order to account for the financial and operational impacts of the COVID-19 pandemic in 2020, the Board and staff delayed the 2021 Budget process in accordance with State law (Park District Code 70 ILCS 1205/4-4) and the Board approved the 2021 Budget in March 2021. While effects of the pandemic are still being felt by the District, they are lesser in scope and scale and, as a result, the process of compiling and presenting the 2022 Budget for approval is following the more traditional timeframe thus began in July with staff review and development of the Strategic Work Plan and Long-range Capital Improvement Plan. The budget process continued in early August with staff training on budget parameters and expectations. Department budget requests were then prepared in August and September, 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 early November for review and analysis in coordination with staff's formal presentations on October 25 and November 8, 2021 and will be recommended for approval by the Board along with the Budget and Appropriation Ordinance on December 13, 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, and also submitted the 2021 budget for consideration. In the proposed 2022 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.

375 W. First Street Elmhurst, Illinois 60126 P: (630) 993-8900 F: (630) 993-8913 www.epd.org

Vince Spaeth Kevin Graf Mary E. Kies Claire Kubiesa Meghan Scarsella Tim Sheehan Carolyn Ubriaco

2022 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 2022, the District has the fiscal agility to utilize reserves to address capital project needs following two years of deferred projects due to the pandemic, grow non-tax revenue as the District positions itself for the future after the pandemic, 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 2022 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 *2022 Budget Summary by Fund* chart below, staff project the total 2022 Budget will have a deficit of \$3,429,500 (see Net Column) due to using \$3,944,177 from reserves in the General, Special Recreation Association, Museum, Capital Improvement, and Paving & Lighting Funds for capital projects (see Cash & Investment Spend Down column). This deficit is offset with an overall net operating surplus¹ of \$501,677 that is primarily the result of an operating surplus in the Special Recreation Association Fund (\$401,454) that will be used to fund future accessibility projects. Otherwise the remaining operating funds all show relatively small operating surpluses as the District positions itself for the future after the pandemic. The following chart illustrates 2022 projected revenues and expenditures for the operating, debt and capital budgets and overall total budget.

2022 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	3,688,294	3,666,999	21,295	1,491,745	5,158,744	(1,470,450)
IMRF Fund	505,413	503,982	1,431	-	503,982	1,431
FICA Fund	574,875	574,114	761	-	574,114	761
Liability Insurance Fund	359,338	358,967	371	-	358,967	371
Audit Fund	52,000	51,524	476	-	51,524	476
Recreation Fund	8,423,810	8,399,391	24,419	-	8,399,391	24,419
Special Recreation Association Fund	827,638	426,184	401,454	600,000	1,026,184	(198,546)
Museum Department	264,664	264,587	77	25,000	289,587	(24,923)
Sugar Creek Golf Course Fund	1,335,164	1,283,771	51,393	-	1,283,771	51,393
Total Operating	16,031,196	15,529,519	501,677	2,116,745	17,646,264	(1,615,068)
Debt Service Fund	2,074,396	2,074,396	-	-	2,074,396	-
Capital Improvement Fund	1,618,500	1,605,500	13,000	1,611,038	3,216,538	(1,598,038)
Paving & Lighting Fund	135,011	135,011	-	216,394	351,405	(216,394)
Total Debt and Capital	3,827,907	3,814,907	13,000	1,827,432	5,642,339	(1,814,432)
Total	19,859,103	19,344,426	514,677	3,944,177	23,288,603	(3,429,500)

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

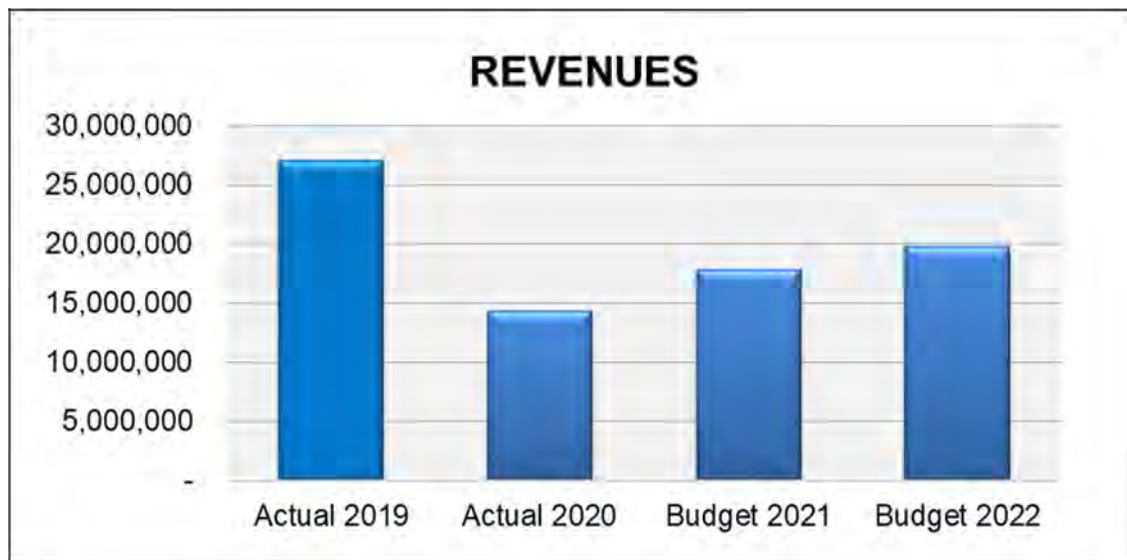
Revenue

Total proposed 2022 revenue for all funds is \$19,859,103, an increase of 10.8% as compared to the 2021 Budget and a 38.7% increase over 2020 actual revenue. The overall increase in 2022 Budget revenue as compared to the 2021 Budget and 2020 Actual revenue is largely due to participation numbers trending back toward near pre-COVID levels in core program offerings following the discontinuation of pandemic related restrictions including “stay-at-home” orders, capacity limits and social distancing requirements and the increase in non-tax revenues that the District is able to generate as a result.

The following *Four-year Summary of Revenue by Fund* chart (along with the accompanying graph) provides comparisons of 2019 Actual, 2020 Actual, 2021 Approved Budget, and 2022 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2022 Proposed Budget as compared to the 2021 Approved Budget by fund. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 73 and Revenue Analysis section on page 91.

Four-year Summary of Revenue by Fund

Fund/Fund	Revenue				2021 vs.	% Change
	Actual 2019	Actual 2020	Budget 2021	Budget 2022	2022	21 vs. 22
General Fund	4,071,067	4,098,045	4,067,801	3,688,294	(379,507)	-9.3%
IMRF Fund	409,778	447,426	377,078	505,413	128,335	34.0%
FICA Fund	407,678	453,726	401,180	574,875	173,695	43.3%
Liability Insurance Fund	249,038	268,472	266,557	359,338	92,781	34.8%
Audit Fund	41,368	63,811	63,428	52,000	(11,428)	-18.0%
Recreation	10,127,792	4,296,888	6,434,471	8,423,810	1,989,339	39.8%
Special Recreation Association Fund	790,997	825,639	818,293	827,638	9,345	1.1%
Museum Fund	238,329	296,768	293,644	264,664	(28,980)	-9.9%
Sugar Creek Golf Course Fund	997,191	886,255	1,097,970	1,335,164	237,194	21.6%
Total Operating Budget	17,333,238	11,637,030	13,820,422	16,031,196	2,210,774	16.0%
Debt Service Fund	1,527,443	1,782,404	2,045,292	2,074,396	29,104	-25.0%
Capital Improvement Fund	7,988,041	756,130	1,913,959	1,618,500	(295,459)	-15.4%
Paving & Lighting Fund	181,628	143,035	136,375	135,011	(1,364)	-1.0%
Total	27,030,350	14,318,599	17,916,048	19,859,103	1,943,055	10.8%



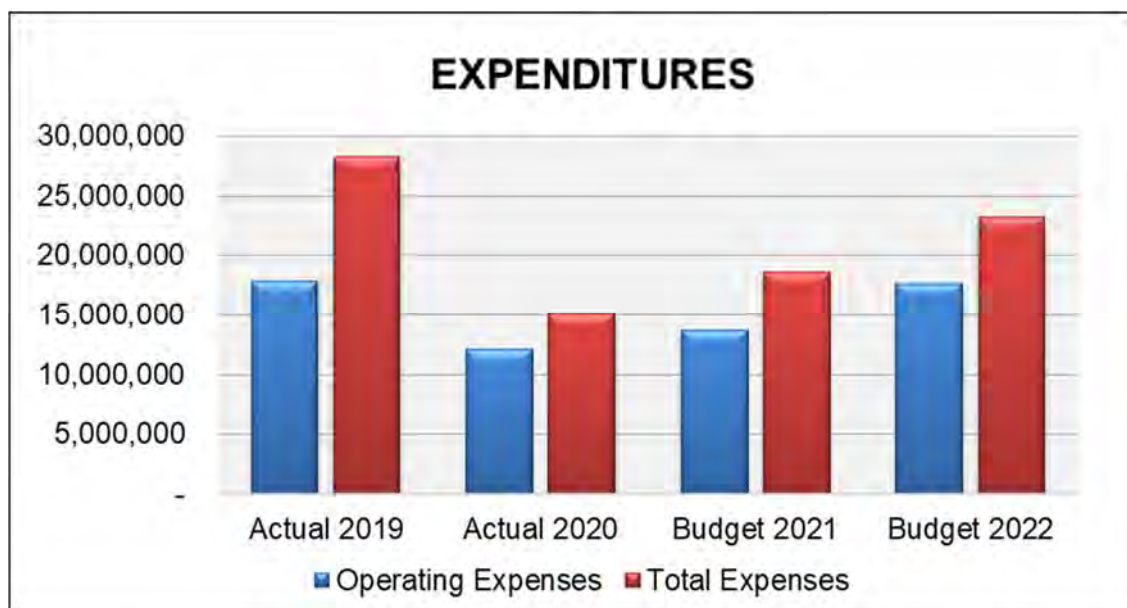
Expenditures

Total proposed 2022 expenditures for all funds are \$23,288,603, a 24.9% increase from the 2021 Budget and a 54.3% increase as compared to 2020 actual expenditures largely due to the same post-pandemic factors noted above concerning increases in revenue. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 73 and the Expenditures by Function section on page 125.

The following *Four-year Summary of Expenditures by Fund* chart (and accompanying graph) provides comparisons of 2019 Actual, 2020 Actual, 2021 Approved Budget, and 2022 Projected Budget expenditures by fund. The following chart illustrates the amount and percent change of expenditures for the Proposed 2022 Budget as compared to the 2021 Approved Budget by fund.

Four-year Summary of Expenditures by Fund

Fund/Fund	Expenditures				2021 vs. 2022	% Change 21 vs. 22
	Actual 2019	Actual 2020	Budget 2021	Budget 2022		
General Fund	4,259,379	3,154,437	3,418,540	5,158,744	1,740,204	50.9%
IMRF Fund	315,291	341,552	506,858	503,982	(2,876)	-0.6%
FICA Fund	393,223	284,090	481,345	574,114	92,769	19.3%
Liability Insurance Fund	244,900	250,260	321,695	358,967	37,272	11.6%
Audit Fund	54,215	50,995	57,797	51,524	(6,273)	-10.9%
Recreation	10,732,585	6,605,292	6,963,572	8,399,391	1,435,819	35.8%
Special Recreation Association Fund	689,064	360,272	614,443	1,026,184	411,741	67.0%
Museum Fund	327,000	308,791	288,759	289,587	828	0.3%
Sugar Creek Golf Course Fund	919,614	759,854	1,096,705	1,283,771	187,066	17.1%
Total Operating Budget	17,935,271	12,115,543	13,749,714	17,646,264	3,896,550	28.3%
Debt Service Fund	1,766,748	2,007,271	2,044,016	2,074,396	30,380	1.5%
Capital Improvement Fund	8,411,355	885,727	2,852,603	3,216,538	363,935	12.8%
Paving & Lighting Fund	166,572	84,800	-	351,405	351,405	12.8%
Total	28,279,946	15,093,341	18,646,333	23,288,603	4,642,270	24.9%
Net	(1,249,596)	(774,742)	(730,285)	(3,429,500)	(2,699,215)	369.6%



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided the development of the 2022 Budget.

COVID-19

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. Throughout the bulk of 2020 and 2021 the District operated in accordance with mitigation measures of the State of Illinois' five-phased Restore Illinois Plan that called for capacity limits, social distancing requirements, and enhanced cleaning and disinfection protocols. However, in early 2021 vaccines were approved and gradually became widely available. Finally, in June 2021 a light at the end of the tunnel began to appear and the District began to transition to more normal operations when the State entered Phase 5 of the Restore Illinois Plan. While most areas of the District no longer had capacity limits, many offerings involved children 12 or under who were unable to be vaccinated and therefore, masks and social distancing were still required in certain situations. Then, in August of 2021, and continuing as of the writing of this letter, a statewide indoor mask mandate is in place at all District facilities due to the persistence of the delta variant combined with lower than desired vaccination rates to achieve herd immunity.

As described in subsequent sections of this letter and throughout the budget document, the Board and staff continue to make decisions through the lens of the pandemic. While the worst seems to be behind us and planning for the future can once again be contemplated, the Board and staff must continue to 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 was one of resilience during unprecedented times while 2021 was a time of transition through and, mostly, out of the pandemic. This coming year will be one of positioning the District for a post-pandemic future, once it has completely passed.

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. Despite 2020 being the last year of the three-year strategic plan cycle, the Board and staff also postponed a comprehensive update of strategic plan priorities in 2020 and 2021 due to continuing unknown longer-term impacts of the pandemic.

To develop the proposed 2022 SWP, staff critically reviewed the District's progress towards completing 2021 SWP Tactics, their feasibility of implementation, and the next steps for effectively addressing the District's long-term strategy, including successfully transitioning from pandemic financial and operational constraints. Staff also utilized feedback from the 2021 Employee Check-in Survey and 2021 Organizational Assessment, which were conducted to identify priorities for allocating resources to support future operations and address strategic priorities. On August 23, 2021, the Board reached preliminary consensus on the proposed actions for addressing 2022 strategic priorities (2022 SWP Goals and Tactics), which guided staff's budget and work planning.

The 2022 tactics are the proposed next steps towards continued implementation of Vision 2020 strategy as we position the District for the future after the pandemic (2023 and beyond) including: completing Vision 2020 park and facility projects that were identified as high priorities, facilitating a successful recovery from pandemic-related financial and operational constraints, updating and communicating capital and other strategic priorities, and fostering a strong organizational culture. As referenced throughout this document to illustrate how resources are being allocated towards implementing Vision 2020 priorities, the 2022 Strategic Work Plan reflects, but are not limited to, the following tactics:

- **Parks:** Complete Glos Park site improvements and construction of neighborhood park at Centennial Park along with the redevelopment of Eldridge Park East play area and pathways
- **Facilities:** Complete Adult Center renovation and implement facility and operations plan
- **Programming:** Review and determine the future investment towards services suspended since the pandemic began
- **Programming:** Invest in services identified as financially sustainable and meeting community needs
- **Communications:** Conduct community engagement to update long-range plans
- **Communications:** To facilitate becoming a more diverse, equitable and inclusive organization, build relationships, gather feedback, and collaborate with the community
- **Finance:** Improve capital and asset management planning
- **Finance:** Communicate the District's financial condition and future outlook and the resulting impact on the ability to address community priorities
- **Internal Operations:** Evaluate and implement actions to become a more diverse, equitable, and inclusive (DEI) organization
- **Internal Operations:** Review, determine, and begin implementing the optimal organizational structure
- **Internal Operations:** Conduct organizational culture survey

In 2022, the Park Board and staff will consider new strategies that are financially sustainable to address large-scale project priorities and current and future needs. As part of that process, the Board and staff will gather community feedback to ensure that the next strategic and comprehensive plan reflects the community's vision for parks and recreation in Elmhurst. An overview of the Vision 2020 Plan and the 2022 Strategic Work Plan is on page 44.

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.

Just over a year ago, the National Bureau of Economic Research's (NBER) Business Cycle Dating Committee announced that the United States economy officially entered a recession in February 2020. The global pandemic put an end to the longest expansion in U.S. history (128 months) dating back to 1854. The recession call was easy in this case because economic activity essentially stopped in March 2020, as workers were sent home and in-person commerce ceased.

Thirteen months after stating the start date for the decline, NBER announced that the COVID-19 recession lasted just two months, from February 2020 to April 2020, which makes it the shortest U.S. recession on record. The announcement did not mean that everything was honky dory in May 2020 as

NBER underscored that while the worst of the recession ended last spring “economic activity is typically below normal in the early stages of an expansion, and it sometimes remains so well into the expansion.”

One reason the recession was short is the government’s quick action to assist those sidelined from the labor force. Congress and the Federal Reserve used knowledge learned from the Great Recession of 2008-09 and stepped-up financial support for individuals and businesses, allowing most Americans to remain solvent and safe during the dark days.

The release of recent data, confirms the U.S. economy has surpassed its pre-pandemic level, but it does not mean the “giant economic hole” created by the COVID-19 pandemic is done and dusted. The most recent data illustrates that the national unemployment rate (currently 4.8%) has decreased since the beginning of the year when it was 6.3 percent; however, the rate is still significantly higher than it was prior to the pandemic. Recent job gains have been modest and employers are still struggling to find workers because many people who lost jobs in the pandemic have yet to start looking again. Several pandemic-related unemployment benefit programs such as enhanced unemployment payments, forbearance on student loans, and the national eviction moratorium expired in September, potentially providing incentives for more people to seek work. So far, the ending of those programs appears to have had little effect on the number of people rejoining the workforce.

As of August 2021, Illinois continues to lag behind the nation with an unemployment rate of 7.0 percent with only six states in the nation reporting higher rates. For the first time in 200 years Illinois lost population in the decennial U.S. Census count and, as a result, the state will lose one representative in the U.S. House. In addition, the minimum wage increase passed by the State in 2019 is projected to cost the District approximately an additional \$300,000+ over a five-year period. On a positive note, at the local level, the Equalized Assessed Value (EAV) of property within the District increased for the sixth consecutive year.

As a result of the recession and other pandemic-related impacts including the Restore Illinois Plan guidelines, the District’s operations contracted significantly in 2021 following a drop in non-tax revenues generated in 2020 of more than \$6 million as compared to projections contained in the 2020 budget. The 2022 budget includes improved projections as compared to the past two years; however, those projections do not yet reach pre-pandemic levels. 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 \$501,677 into the 2022 Budget for future reserves, the majority of which is in the SRA Fund while most other operating funds show very slim surpluses as the District positions itself in the post pandemic future.

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, 2021 and 2022 provide more than seven 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 66-67 and the Capital Reserve Policy on page 70.

Long-range Financial and Capital Plans

The proposed 2022 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 50 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 its customers (\$22.5 million in asset management, equipment, and technology improvements and nearly \$109.8 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 a hampered 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 2020 and in 2021 only funded essential projects such as HVAC and roof replacements along with Vision 2020 Plan high priority projects with dedicated funding from sources external to the District.

However, now in 2022, as the District positions itself for the future after the pandemic and non-tax revenues are projected to increase following the discontinuation of pandemic related restrictions, staff proposes capital project spending of \$4,436,943 in 2022 as compared to \$3,122,603 in 2021 (an increase of \$1,314,340). In accordance with the District's long-term financial planning, staff recommend using reserves, property tax revenue, fund income, debt proceeds and real estate sale proceeds to fund capital projects. Due to conservative planning in the midst of the pandemic, the 2021 Capital Plan did 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, are proposed to once again be addressed in 2022.

The approach of seeking funding from sources external to the District and accumulating reserves for capital spending is necessary until debt is retired in 2022 and 2025, respectively. See page 187 for an overview of the 2022 Capital Budget and Long-Range Capital Plan and page 191 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 has accounted for approximately 45% of budgeted revenues. As noted earlier, the EAV of property within the District increased last year by nearly 5.3% to \$2,805,361,855 and had increased the year prior by 4.2%. For the 2021 levy, use of the three prior average change results in a projected increase in 2022 of approximately 5.47% in EAV. Total new construction is estimated at approximately \$37,238,554, based on the most recent three-year average. The applicable CPI for the 12-month period ending December 31, 2020 is 1.4%.

Based upon those assumptions, the District's limiting rate (excluding Special Recreation Association and Bond and Interest (Debt Service) Funds) is calculated at 0.2460. After calculating the levy using this rate, the total increase would equate to \$197,691 in additional tax dollars which excludes any changes to the Debt Service Fund. This increase of 2.79% will assist in funding proposed operating expenditures in the 2022 budget including adherence to the continued mandated increase in the minimum wage, the shift of operations for Courts Plus and the Wilder Mansion into the Recreation Fund, the opening of the Adult Center and the reestablishment of a number of full-time positions eliminated in 2020 due to the pandemic.

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, while the 2022 budget reflects a 25.6% increase in non-tax revenues (excluding transfers and other proceeds) of \$1,533,881 as compared to 2020 (\$7,600,915 vs \$6,067,034) as the District positions itself for the future after the pandemic, non-tax revenues will once again fall below policy target as they are projected to account for 44.3% of total revenues (\$17,164,812 excluding transfers and other proceeds).

As was noted in the 2021 budget, as pandemic-related restrictions were gradually lifted, the distribution of vaccines became more widespread and individuals began to feel more comfortable to participate in indoor programs, staff expanded and re-started additional fee-based programs and services that resulted in increased non-tax revenues. These types of efforts will continue in 2022 as two priorities in the Vision

2020 SWP call for reviewing and determining the future investment towards services suspended since the pandemic began along with investing in services identified as financially sustainable and meeting community needs.

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 with measures put in place by the State in order to curb the spread of the pandemic that led to a significant reduction in staffing at all levels of staff in order to preserve the District's financial sustainability, eventually resulting in the elimination of 15 full-time and 340 part-time positions as of October 31, 2020.

Many part-time positions and a handful of full-time positions were added back during 2021 as facilities re-opened and programs restarted. However, many current full-time staff continue to carry out the responsibilities of more than one position and now, as the District positions itself for the future after the pandemic and operations expand in 2022, it is necessary to increase staffing to a greater level in order to meet the needs of the community moving forward and to address the District's current and long-range plans. As a result, it is imperative that the following full-time positions (noted as either restored or new) be included in the proposed 2022 budget:

- **Community Event & Development Supervisor (restore)**
- **Facilities Supervisor (Rentals & Hub) (restore/new)**
- **Program Supervisor (Adult Programming/Facility) (CRC) (restore)**
- **Program Supervisor (Tennis) (new)**
- **Landscape Architect (restore)**
- **IT Tech Specialist (restore)**
- **Strategy and Planning Specialist (restore)**
- **Registration Clerk (CRC) (restore)**
- **Facilities Specialist 1 (CRC) (new)**

The total projected cost for these nine positions, including average wages (\$48,967) and benefits (\$28,002), totals \$692,724. More information about the staffing changes listed above can be found in both the Personnel Summary section on page 125 and the Expenditures by Function section on pages 128-168. The decision to propose the creation of these positions has been carefully considered and funding is available to support both the short and long term staffing expenditures.

Due in large part to these changes, overall staffing expenditures in the 2022 budget are proposed to increase by \$1,593,505 (18.1%), as compared to 2021, however they are 6.0% less than what was spent on staffing in 2019, prior to the pandemic.

Organizational Culture

The proposed staffing changes, as noted above, are critical to positioning the District for the future. However, in order to retain our existing staff and be an employer of choice for prospective candidates as well, the District is planning to do more to foster a strong organizational culture through two priorities in the Vision 2020 SWP. The first calls for determining the optimum organizational structure and beginning a succession planning process that focuses on employee development in 2022. This is critical to recruitment and retention efforts which have become an even greater priority due to the impact of the pandemic on the workforce, as noted previously. In addition, the District's focus on DEI is another tool for recruitment and retention to be an employer of choice for being equitable and inclusive. Finally, in 2021 the District continued to foster engagement and support staff while working during the pandemic

(including doing check-in surveys, follow-up meetings along with organizational assessments). The feedback provided is proposed to be addressed with initiatives in the 2022 budget including hiring additional staff and succession planning (as mentioned above) along with budgeting \$10,000 to conduct an organizational culture survey.

Courts Plus and Wilder Mansion

The financial condition of Courts Plus has been challenged in recent years, including this year, by major private competitors having come into the market, whereas for decades previously it was the only major indoor fitness facility in the area. The restrictions brought on by the pandemic, combined with individuals' lack of comfort with indoor programming, 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.

As a result of all of these factors, beginning in 2021 Courts Plus along with Wilder Mansion and garden weddings, were no longer considered enterprise operations and began to receive tax support through the funding of IMRF and FICA benefits for Enterprise Services staff, along with business insurance and audit costs, and funding for proposed capital expenditures. The situation stabilized somewhat in 2021 but lingering concerns over the delta variant and indoor mask requirements, combined with the growth in at-home workout options, resulted in a 5.7% loss of members in the past year.

As a result, the shift away from enterprise to tax supported operations will be completed in 2022 through two significant changes. The first will be the consolidation of all revenues (\$2,828,164) and expenditures (\$3,200,925) associated with these operations into the Recreation Fund followed by the subsequent elimination of the separate and distinct fund for Enterprise Services. This shift will more accurately represent the true nature of the programming and services provided at Courts Plus, Wilder Mansion and garden weddings as similar to the tax-supported programs and services offered, for example, at the Wagner Community Center and the outdoor pools.

The second change will be the restructuring of responsibility for the maintenance and facility operations of Courts Plus, Wilder Mansion and the Sugar Creek Golf Course clubhouse to the Facilities Department in order to improve efficiency and effectiveness and provide greater consistency in how each of the District's major facilities are managed. In addition to shifting \$954,175 in expenses to the Facilities function, this restructuring will enable staff, particularly at Courts Plus and Wilder Mansion, to focus on enhancing and growing those offerings without having to be concerned with facility operations, similar to the District's approach to programming provided by the Recreation Department.

Lastly, in order to reflect these changes, financial policies relating to Fund Balance, Cash and Investment Reserves and Fund Structure have been updated. See page 70 for Financial Policies.

The community focused health and fitness opportunities provided by Courts Plus were critical to individuals' physical, mental and emotional wellness during the worst of the pandemic and will continue to be so as we transition out of it. Providing tax support to these operations will facilitate the District's ability to meet those needs into the future.

Conclusion

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.

The proposed Budget for the District's 102nd year reflects its mission to "enrich lives while having fun", illustrates the District's continuing commitment to fiscal responsibility and being responsive to residents' needs, while positioning it for the future after the 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, Director 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 2022 Budget and we look forward to your questions and comments.

Thank you,

A handwritten signature in blue ink, appearing to read "J. W. Rogers", is written over the printed name.

James W. Rogers
Executive Director

THIS PAGE INTENTIONALLY LEFT BLANK

2022 BUDGET: BUDGET CHARTS AND PROFILE



2022 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2022 operating, debt and capital budgets. The proposed 2022 Budget exhibits a net deficit of \$3,429,500 along with the spending down of cash and investments for capital projects (\$3,944,177). The District's operating budget includes a net operating surplus¹ of \$501,677 that is primarily the result of an operating surplus in the Special Recreation Fund (\$401,454). The Capital Improvement Fund exhibits a net deficit of \$1,598,038 primarily due to the spending down of reserves (from capital revenues recorded in previous years) for capital projects, including the redevelopment of the Eldridge Park East playground, completing both the Centennial Park development and Glos Park expansion (Palmer Drive site), and renovating the Adult Center located at Centennial Park.

	2022 Budget Revenues	2022 Budget Expenditures
General Fund	3,688,294	5,158,744
IMRF Fund	505,413	503,982
FICA Fund	574,875	574,114
Liability Insurance Fund	359,338	358,967
Audit Fund	52,000	51,524
Recreation Fund	8,423,810	8,399,391
Special Recreation Association Fund	827,638	1,026,184
Museum Fund	264,664	289,587
Sugar Creek Golf Course Fund	1,335,164	1,283,771
Debt Service Fund	2,074,396	2,074,396
Capital Improvement Fund	1,618,500	3,216,538
Paving & Lighting Fund	135,011	351,405
Total	19,859,103	23,288,603

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	3,688,294	3,666,999	21,295	1,491,745	5,158,744	(1,470,450)
IMRF Fund	505,413	503,982	1,431	-	503,982	1,431
FICA Fund	574,875	574,114	761	-	574,114	761
Liability Insurance Fund	359,338	358,967	371	-	358,967	371
Audit Fund	52,000	51,524	476	-	51,524	476
Recreation Fund	8,423,810	8,399,391	24,419	-	8,399,391	24,419
Special Recreation Association Fund	827,638	426,184	401,454	600,000	1,026,184	(198,546)
Museum Department	264,664	264,587	77	25,000	289,587	(24,923)
Sugar Creek Golf Course Fund	1,335,164	1,283,771	51,393	-	1,283,771	51,393
Total Operating	16,031,196	15,529,519	501,677	2,116,745	17,646,264	(1,615,068)
Debt Service Fund	2,074,396	2,074,396	-	-	2,074,396	-
Capital Improvement Fund	1,618,500	1,605,500	13,000	1,611,038	3,216,538	(1,598,038)
Paving & Lighting Fund	135,011	135,011	-	216,394	351,405	(216,394)
Total Debt and Capital	3,827,907	3,814,907	13,000	1,827,432	5,642,339	(1,814,432)
Total	19,859,103	19,344,426	514,677	3,944,177	23,288,603	(3,429,500)

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

2022 BUDGET: BUDGET CHARTS AND PROFILE



Four-year Summary by Fund (2019 Actual, 2020 Actual, 2021 Budget and 2022 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2019 Actual, 2020 Actual, 2021 Approved Budget, and 2022 Projected Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2021 Approved Budget and 2022 Projected Budget by fund. Total proposed 2022 revenue for all funds is \$19,859,103, an increase of 8.6% as compared to the 2021 Budget and a 38.7% increase over 2020 actual revenue. The overall increase in 2022 Budget revenue compared to the 2021 Budget is primarily due to projected increases in non-tax revenues generated as the District positions itself for the future after the pandemic. Total proposed 2022 expenditures for all funds are \$23,288,603 which is a 24.5% increase as compared to the 2021 Budget and a 54.3% increase as compared to 2020 actual expenditures. Expenditures also reflect an increase compared to the 2021 Budget as the District positions itself for the future after the pandemic and include the restoration of a number of full-time staff positions, completion of the Adult Center, Centennial Park, and Glos Park expansion projects and an increased spend down of cash and investments compared to 2021 for capital improvements following two years of project deferrals. For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 73.

Revenue						
Fund/Fund	Actual 2019	Actual 2020	Budget 2021	Budget 2022	2021 vs. 2022	% Change 21 vs. 22
General Fund	4,071,067	4,098,045	4,067,801	3,688,294	(379,507)	-9.3%
IMRF Fund	409,778	447,426	377,078	505,413	128,335	34.0%
FICA Fund	407,678	453,726	401,180	574,875	173,695	43.3%
Liability Insurance Fund	249,038	268,472	266,557	359,338	92,781	34.8%
Audit Fund	41,368	63,811	63,428	52,000	(11,428)	-18.0%
Recreation	10,127,792	4,296,888	6,434,471	8,423,810	1,989,339	39.8%
Special Recreation Association Fund	790,997	825,639	818,293	827,638	9,345	1.1%
Museum Fund	238,329	296,768	293,644	264,664	(28,980)	-9.9%
Sugar Creek Golf Course Fund	997,191	886,255	1,097,970	1,335,164	237,194	21.6%
Total Operating Budget	17,333,238	11,637,030	13,820,422	16,031,196	2,210,774	16.0%
Debt Service Fund	1,527,443	1,782,404	2,045,292	2,074,396	29,104	-25.0%
Capital Improvement Fund	7,988,041	756,130	1,913,959	1,618,500	(295,459)	-15.4%
Paving & Lighting Fund	181,628	143,035	136,375	135,011	(1,364)	-1.0%
Total	27,030,350	14,318,599	17,916,048	19,859,103	1,943,055	10.8%

Expenditures						
Fund/Fund	Actual 2019	Actual 2020	Budget 2021	Budget 2022	2021 vs. 2022	% Change 21 vs. 22
General Fund	4,259,379	3,154,437	3,418,540	5,158,744	1,740,204	50.9%
IMRF Fund	315,291	341,552	506,858	503,982	(2,876)	-0.6%
FICA Fund	393,223	284,090	481,345	574,114	92,769	19.3%
Liability Insurance Fund	244,900	250,260	321,695	358,967	37,272	11.6%
Audit Fund	54,215	50,995	57,797	51,524	(6,273)	-10.9%
Recreation	10,732,585	6,605,292	6,963,572	8,399,391	1,435,819	35.8%
Special Recreation Association Fund	689,064	360,272	614,443	1,026,184	411,741	67.0%
Museum Fund	327,000	308,791	288,759	289,587	828	0.3%
Sugar Creek Golf Course Fund	919,614	759,854	1,096,705	1,283,771	187,066	17.1%
Total Operating Budget	17,935,271	12,115,543	13,749,714	17,646,264	3,896,550	28.3%
Debt Service Fund	1,766,748	2,007,271	2,044,016	2,074,396	30,380	1.5%
Capital Improvement Fund	8,411,355	885,727	2,852,603	3,216,538	363,935	12.8%
Paving & Lighting Fund	166,572	84,800	-	351,405	351,405	12.8%
Total	28,279,946	15,093,341	18,646,333	23,288,603	4,642,270	24.9%
Net	(1,249,596)	(774,742)	(730,285)	(3,429,500)	(2,699,215)	369.6%

2022 BUDGET: BUDGET CHARTS AND PROFILE



Revenue by Source, Expenditures by Function and Expenditures by Object (2019 Actual, 2020 Actual, 2021 Budget and 2022 Budget)

The *Revenues by Source* chart below illustrates the 2019 and 2020 Actual, 2021 Approved Budget, and 2022 Projected Budget revenues by source and the amount and percent change between the 2021 Approved and 2022 Projected Budget revenues by source. Overall, 2022 revenues by source are increasing by 10.8% (\$1,943,055) as compared to the 2021 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2019 and 2020 Actual, 2021 Approved Budget, and 2022 projected expenditures by function or by object respectively and the amount and percent change between 2021 approved and 2022 Projected Budget expenditures by function or by object respectively. Overall, 2022 expenditures are increasing by 24.9% (\$4,642,270) as compared to the 2021 Budget (includes capital, transfers, and debt). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 100; for expenditures by object, refer to the Fund Summary section on page 73; and for expenditures by function, refer to the Expenditures by Function section on page 125.

Revenues by Source

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Taxes	8,807,401	9,052,815	9,278,383	9,563,897	285,514	3.1%
Donations, Advertising, Scholarships	267,149	70,073	262,975	52,075	(210,900)	-80.2%
Grants	357,048	2,825	-	-	-	0.0%
Program Fees	5,047,087	1,550,814	2,946,621	4,177,207	1,230,586	41.8%
Rentals, Leases	653,809	380,366	619,734	634,943	15,209	2.5%
Passes, Memberships, Daily Uses	3,338,075	1,520,740	1,981,403	2,494,319	512,916	25.9%
Merchandise Sales	355,746	111,681	214,951	210,621	(4,330)	-2.0%
Transfers	2,310,505	1,187,899	357,917	1,849,941	1,492,024	416.9%
Other Proceeds	5,640,057	317,922	2,212,714	844,350	(1,368,364)	-61.8%
Interest	253,473	123,464	41,350	31,750	(9,600)	-23.2%
Total Revenues	27,030,350	14,318,599	17,916,048	19,859,103	1,943,055	10.8%

Expenditures by Object

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Salaries & Wages	8,400,707	6,042,504	6,941,831	8,242,856	1,301,025	18.7%
Contractual Services	5,105,533	3,608,378	4,679,858	5,036,708	356,850	7.6%
Repairs	140,269	132,321	220,885	239,063	18,178	8.2%
Supplies	1,299,193	737,275	1,164,760	1,294,299	129,539	11.1%
Capital	9,370,984	1,456,291	3,122,603	4,436,943	1,314,340	42.1%
Transfers/Debt	3,963,260	3,116,008	2,516,396	4,038,734	1,522,338	60.5%
Total Expenses	28,279,946	15,092,777	18,646,333	23,288,603	4,642,270	24.9%

Expenditures by Function

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Park Board/Administration	710,519	533,014	620,269	789,666	169,397	27.3%
Marketing and Communications	522,402	353,184	513,517	536,929	23,412	4.6%
Finance	876,126	828,337	846,346	782,622	(63,724)	-7.5%
Human Resources	311,618	217,652	243,506	278,960	35,454	14.6%
Information Technology	700,253	633,942	718,598	845,158	126,560	17.6%
Parks	1,619,874	1,449,614	1,802,793	1,699,438	(103,355)	-5.7%
Facilities	2,453,676	1,665,847	2,193,808	3,768,263	1,574,455	71.8%
Recreation	3,471,756	2,260,984	2,513,403	3,452,167	938,764	37.4%
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	3,512,328	2,016,964	2,797,361	1,893,623	(903,738)	-32.3%
Sugar Creek Golf Course	703,793	559,518	750,733	760,399	9,666	1.3%
Transfers/Debt/Capital	13,358,819	4,541,152	5,645,999	8,481,379	2,835,380	50.2%
Total Expenditures by Function	28,241,166	15,060,208	18,646,333	23,288,604	4,642,271	24.9%
Net	(1,249,596)	(774,178)	(730,285)	(3,429,500)	(2,699,215)	369.6%

2022 BUDGET: BUDGET CHARTS AND PROFILE



2022 Budget Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the projected 2022 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 100); for expenditures by object, refer to the Fund Summary section (on page 73); and for expenditures by function, refer to the Expenditures by Function section (on page 125).

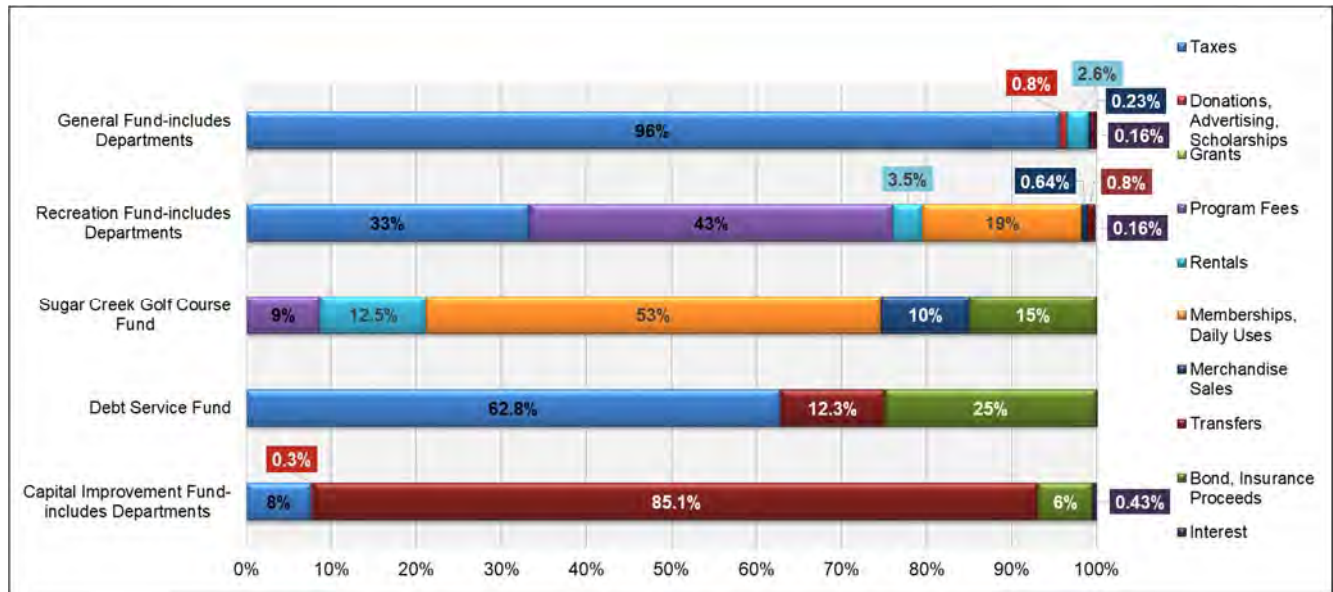
	General Fund- includes Departments	Recreation Fund-includes Departments	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund- includes Departments	Total
Revenues by Source						
Taxes	4,953,307	3,172,735	-	1,302,844	135,011	9,563,897
Donations, Advertising, Scholarships	43,000	3,575	-	-	5,500	52,075
Grants	-	-	-	-	-	-
Program Fees	-	4,060,747	116,460	-	-	4,177,207
Rentals	137,145	331,318	166,480	-	-	634,943
Memberships, Daily Uses	-	1,780,294	714,025	-	-	2,494,319
Merchandise Sales	11,850	60,572	138,199	-	-	210,621
Transfers	26,368	77,540	-	254,288	1,491,745	1,849,941
Bond, Insurance Proceeds	-	14,331	200,000	516,264	113,755	844,350
Interest	8,250	15,000	-	1,000	7,500	31,750
Total Revenues	5,179,920	9,516,112	1,335,164	2,074,396	1,753,511	19,859,103
Expenditures by Object						
Salaries & Wages	1,944,238	5,911,207	387,411	-	-	8,242,856
Contractual Services	2,608,125	2,209,324	213,557	5,702	-	5,036,708
Repairs	30,850	189,613	18,600	-	-	239,063
Supplies	498,737	601,110	194,452	-	-	1,294,299
Capital	-	625,000	244,000	-	3,567,943	4,436,943
Transfers/ Debt	1,565,381	178,908	225,751	2,068,694	-	4,038,734
Total Expenditures by Object	6,647,331	9,715,162	1,283,771	2,074,396	3,567,943	23,288,603
Net	(1,467,411)	(199,050)	51,393	-	(1,814,432)	(3,429,500)
Expenditures by Function						
Park Board/Administration	493,426	296,240	-	-	-	789,666
Marketing and Communications	302,400	234,529	-	-	-	536,929
Finance	438,897	290,104	53,621	-	-	782,622
Human Resources	170,904	108,056	-	-	-	278,960
Information Technology	312,708	532,450	-	-	-	845,159
Parks	1,516,535	182,902	-	-	-	1,699,437
Facilities	1,347,121	2,421,142	-	-	-	3,768,263
Recreation	311,672	3,140,495	-	-	-	3,452,166
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	188,287	1,705,336	-	-	-	1,893,623
Sugar Creek Golf Course	-	-	760,399	-	-	760,399
Transfers/Debt/Capital	1,565,381	803,908	469,751	2,074,396	3,567,943	8,481,379
Total Expenditures by Function	6,647,331	9,715,162	1,283,771	2,074,396	3,567,943	23,288,603
Net	(1,467,411)	(199,050)	51,393	-	(1,814,432)	(3,429,500)

2022 BUDGET: BUDGET CHARTS AND PROFILE



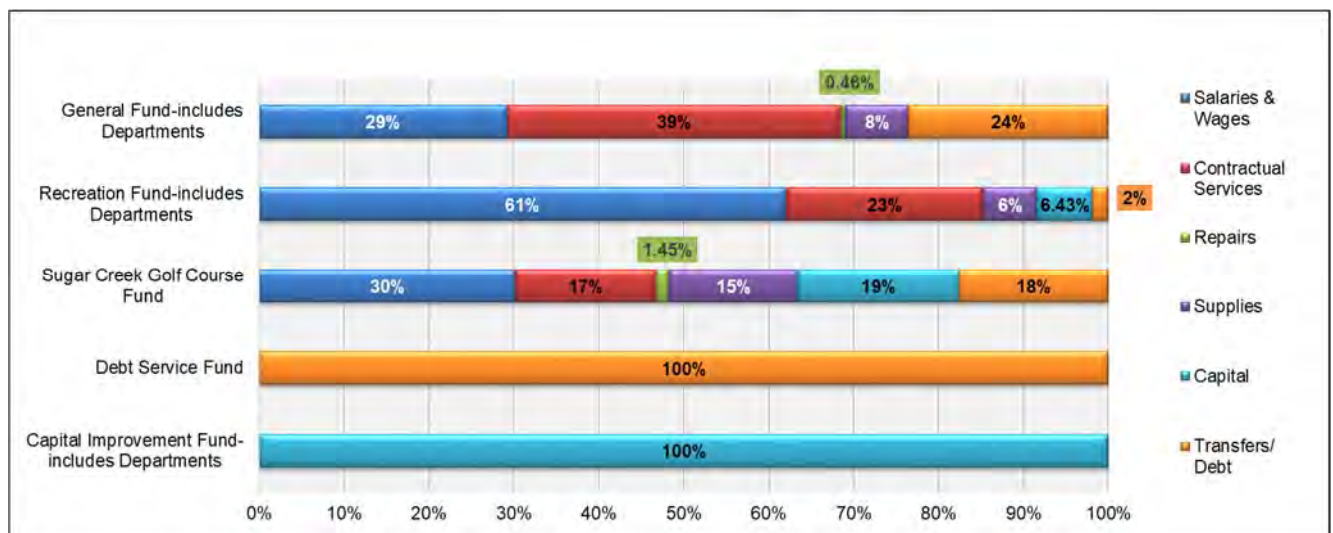
2022 Budget Percent of Revenues by Source by Fund

The graph below illustrates the percent of each revenue source for each Fund in the 2022 Budget.



2022 Budget Percent of Expenditures by Object by Fund

The graph below illustrates the percent of expenditures by object for each Fund in the 2022 Budget.

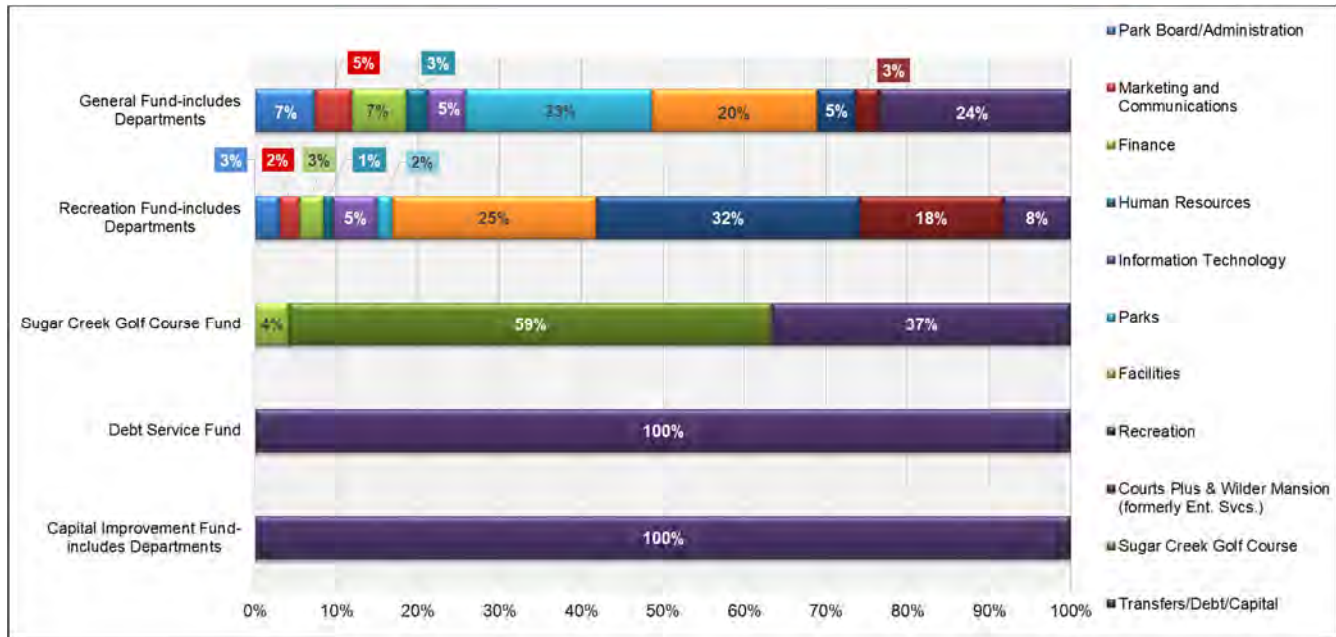


2022 BUDGET: BUDGET CHARTS AND PROFILE



2022 Budget Percent of Expenditures by Function by Fund

The graph below illustrates the percent of expenditures by function for each Fund in the 2022 Budget.



2022 BUDGET: BUDGET CHARTS AND PROFILE



2022 Budget Revenues by Source and Expenditures by Object and Function by Fund²

The chart below illustrates the projected 2022 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 100); for expenditures by object, refer to the Fund Summary section (on page 73); and for expenditures by function, refer to the Expenditures by Function section (on page 125) of the budget document.

Revenues by Source	General Fund	IMRF Dept	FICA Dept	Liability Dept	Audit Dept	Recreation Fund	SRA Dept	Museum Dept
Taxes	3,462,431	504,913	574,775	359,288	51,900	2,080,433	827,638	264,664
Donations, Advertising, Scholarships	43,000	-	-	-	-	3,575	-	-
Grants	-	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	4,060,747	-	-
Rentals	137,145	-	-	-	-	331,318	-	-
Passes, Memberships, Daily Uses	-	-	-	-	-	1,780,294	-	-
Merchandise Sales	11,850	-	-	-	-	60,572	-	-
Transfers	26,368	-	-	-	-	77,540	-	-
Bond Proceeds	-	-	-	-	-	14,331	-	-
Interest	7,500	500	100	50	100	15,000	-	-
Total Revenues	3,688,294	505,413	574,875	359,338	52,000	8,423,810	827,638	264,664
Expenditures by Object								
Salaries & Wages	1,877,536	-	-	41,886	24,816	5,618,370	188,562	104,275
Contractual Services	1,186,240	503,982	574,114	317,081	26,708	1,925,490	237,222	46,612
Repairs	30,850	-	-	-	-	186,113	-	3,500
Supplies	498,737	-	-	-	-	568,050	400	32,660
Capital	-	-	-	-	-	-	600,000	25,000
Transfers/Debt	1,565,381	-	-	-	-	101,368	-	77,540
Total Expenditures by Object	5,158,744	503,982	574,114	358,967	51,524	8,399,391	1,026,184	289,587
Net	(1,470,450)	1,431	761	371	476	24,419	(198,546)	(24,923)
Expenditures by Function								
Park Board/Administration	402,258	39,186	32,408	9,787	9,787	276,666	19,574	-
Marketing and Communications	260,364	22,916	19,120	-	-	233,529	250	750
Finance	85,551	20,325	16,810	274,474	41,737	277,417	-	12,687
Human Resources	68,225	15,311	12,662	74,706	-	108,056	-	-
Information Technology	312,708	-	-	-	-	532,450	-	-
Parks	1,376,034	70,571	69,930	-	-	76,948	-	105,954
Facilities	1,088,223	115,991	142,907	-	-	2,404,142	-	17,000
Recreation	-	134,083	177,589	-	-	2,726,635	406,360	7,500
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	-	85,599	102,688	-	-	1,662,180	-	43,156
Sugar Creek Golf Course	-	-	-	-	-	-	-	-
Capital/Transfers/Debt	1,565,381	-	-	-	-	101,368	600,000	102,540
Total Expenditures by Function	5,158,744	503,982	574,114	358,967	51,524	8,399,391	1,026,184	289,587
Net	(1,470,450)	1,431	761	371	476	24,419	(198,546)	(24,923)

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.

2022 BUDGET: BUDGET CHARTS AND PROFILE



2022 Budget

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

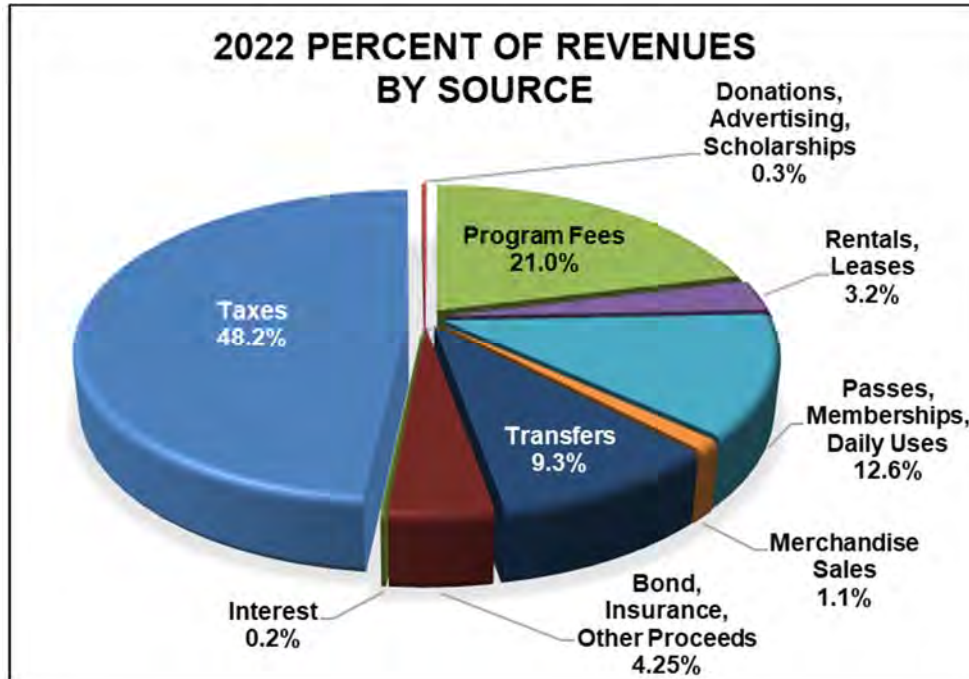
The chart below illustrates the projected 2022 revenues by source and expenditures by object/function by Fund (Sugar Creek Golf Course, Debt Service, and Capital Improvement Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section (on page 100); for expenditures by object, refer to the Fund Summary section (on page 73); and for expenditures by function, refer to the Expenditures by Function section (on page 125) of the budget document.

Revenues by Source	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	Paving and Lighting Dept	Total
Taxes	-	1,302,844	-	135,011	9,563,897
Donations, Advertising, Scholarships	-	-	5,500	-	52,075
Grants	-	-	-	-	-
Program Fees	116,460	-	-	-	4,177,207
Rentals	166,480	-	-	-	634,943
Passes, Memberships, Daily Uses	714,025	-	-	-	2,494,319
Merchandise Sales	138,199	-	-	-	210,621
Transfers	-	254,288	1,491,745	-	1,849,941
Bond Proceeds	200,000	516,264	113,755	-	844,350
Interest	-	1,000	7,500	-	31,750
Total Revenues	1,335,164	2,074,396	1,618,500	135,011	19,859,103
Expenditures by Object					
Salaries & Wages	387,411	-	-	-	8,242,856
Contractual Services	213,557	5,702	-	-	5,036,708
Repairs	18,600	-	-	-	239,063
Supplies	194,452	-	-	-	1,294,299
Capital	244,000	-	3,216,538	351,405	4,436,943
Transfers/Debt	225,751	2,068,694	-	-	4,038,734
Total Expenditures by Object	1,283,771	2,074,396	3,216,538	351,405	23,288,603
Net	51,393	-	(1,598,038)	(216,394)	(3,429,500)
Expenditures by Function					
Park Board/Administration	-	-	-	-	789,666
Marketing and Communications	-	-	-	-	536,929
Finance	53,621	-	-	-	782,622
Human Resources	-	-	-	-	278,960
Information Technology	-	-	-	-	845,158
Parks	-	-	-	-	1,699,437
Facilities	-	-	-	-	3,768,263
Recreation	-	-	-	-	3,452,167
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	-	-	-	-	1,893,623
Sugar Creek Golf Course	760,399	-	-	-	760,399
Capital/Transfers/Debt	469,751	2,074,396	3,216,538	351,405	8,481,379
Total Expenditures by Function	1,283,771	2,074,396	3,216,538	351,405	23,288,603
Net	51,393	-	(1,598,038)	(216,394)	(3,429,500)

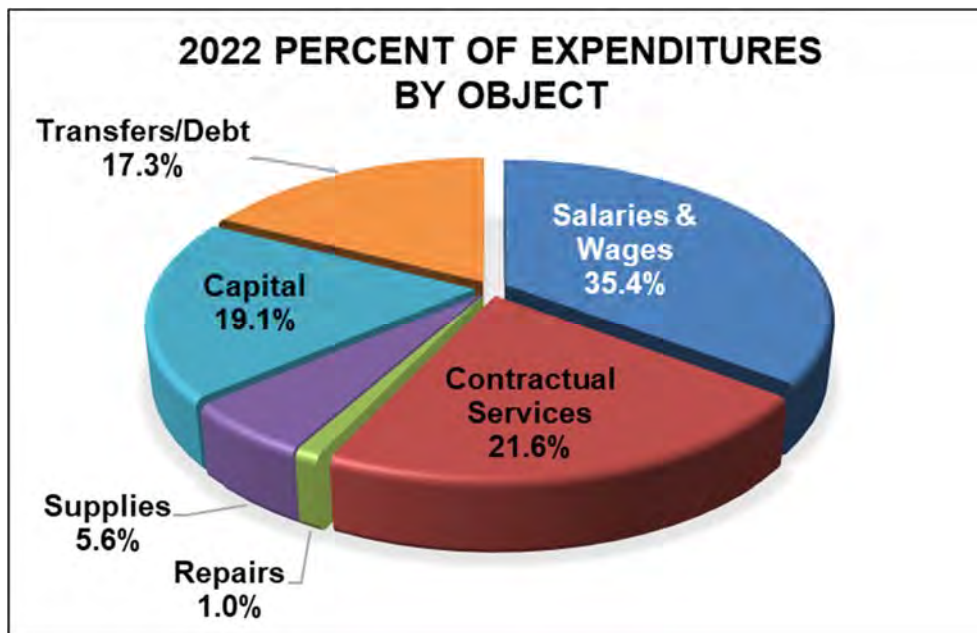
³The total revenues for each source and expenditures for each object category and function in the "Total" column on the chart above also include the funds on the chart on the previous page.

Elmhurst Park District 2022 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 45,556 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 2020 is \$2,805,361,855

Tax Rate: The tax rate for levy year 2021 is 0.3184 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 2022 is \$23,288,603. The fiscal year is January 1 to December 31.

Park Resources: The Park District manages 474 acres of parkland within 29 parks ranging in size from small neighborhood parks to large parks with facilities for softball, baseball, soccer, tennis, pickleball, 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 operation of the 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, gymnastics programs, preschool programs, before and after school child

2022 BUDGET: BUDGET CHARTS AND PROFILE



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 ten functional areas that include Parks, Facilities, Recreation, Enterprise Services, Sugar Creek Golf Course, Marketing & Communications, Information Technology, Finance, Human Resources, and Administration. The Park District currently employs 65 full-time and approximately 200 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 (2007-2021).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2019).
- 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).
- Elmhurst Chamber of Commerce "Good Works Award" (2021).
- 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

2022 BUDGET: BUDGET CHARTS AND PROFILE



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 that is now being updated to serve as an 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.

2022 BUDGET: BUDGET CHARTS AND PROFILE



ELMHURST PARK DISTRICT PARK AND FACILITY MAP

Parks

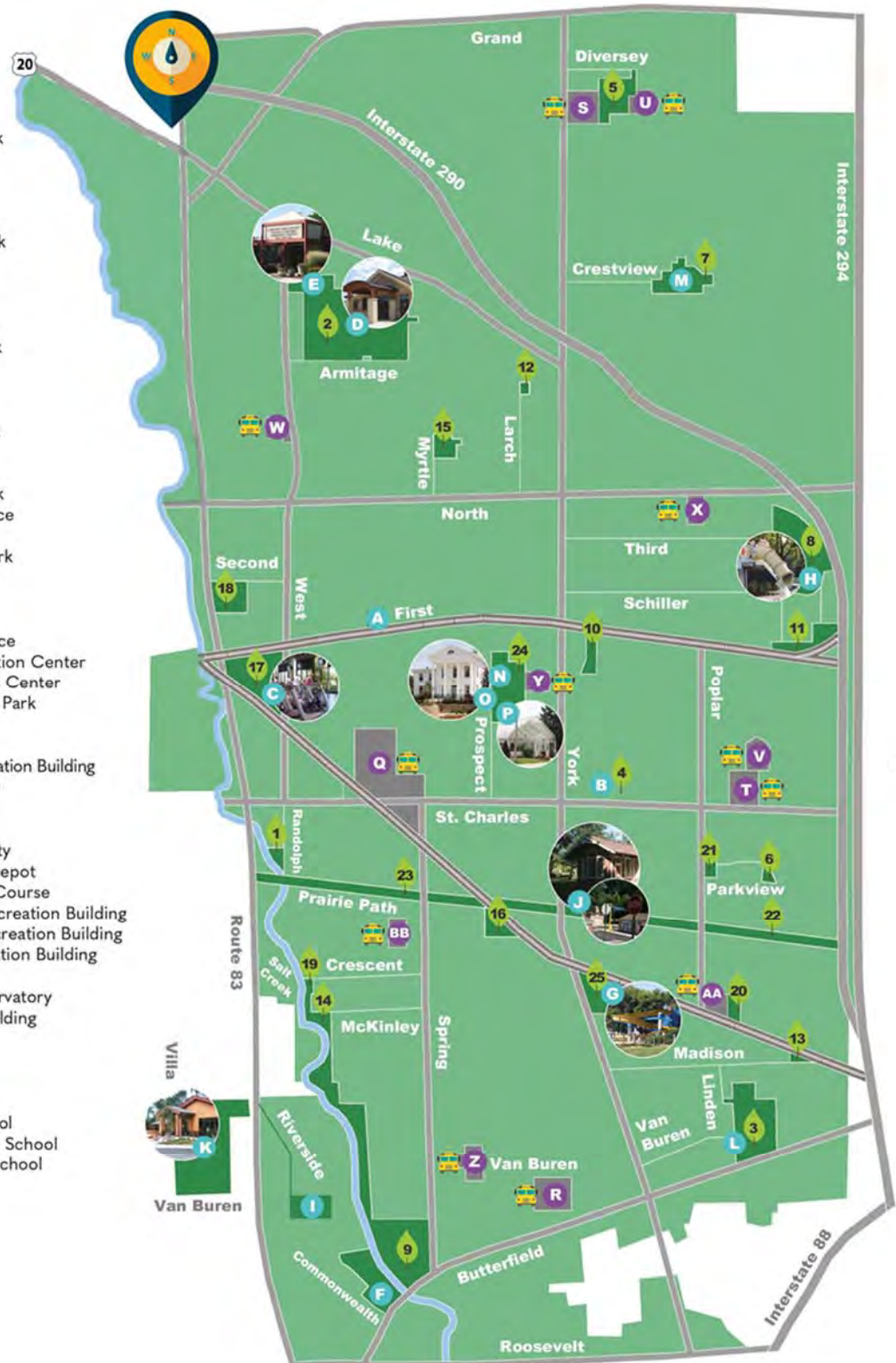
- 1 Ben Allison Park
- 2 Berens Park
- 3 Butterfield Park
- 4 Centennial Park
- 5 Conrad Fischer Park
- 6 Crescent Park
- 7 Crestview Park
- 8 East End Park
- 9 Eldridge Park
- 10 Glos Memorial Park
- 11 Golden Meadows
- 12 Jaycee Tot Lot
- 13 Kiwanis Park
- 14 Maple Trail Woods
- 15 Marjorie Davis Park
- 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



2022 BUDGET: BUDGET CHARTS AND PROFILE



Demographic and Economic Statistics – Last Ten Fiscal Years December 31, 2020 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
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%
2020	45,556	2,636,826,836	57,881	7.10%

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, 2020 (Unaudited)

Employer	2020			2011		
	Employees	Rank	Employees as a Percentage of District Population	Employees	Rank	Employees as a Percentage of District Population
Edwards-Elmhurst Healthcare	2,758	1	6.05%	2,362	1	5.35%
Elmhurst School District #205	1,073	2	2.36%	1,150	3	2.61%
McMaster-Carr Supply Co.	800	3	1.76%	700	5	1.59%
Elmhurst University	688	4	1.51%	438	6	0.99%
Patten Power Systems	400	5	0.88%	278	9	0.63%
City of Elmhurst	282	6	0.62%	283	8	0.64%
Semplex Corporation	260	7	0.57%	185	10	0.42%
FedEx Freight, Inc.	200	8	0.44%			
Superior Sound, Inc.	200	9	0.44%	1,425	2	3.23%
Safeway Services LLC	200	10	0.40%			
HSBC North America				746	4	1.69%
The Chamberlin Group				361	7	0.82%
Total	6,841		15.02%	7,928		17.97%
Total Population			45,556			44,121

2022 BUDGET: BUDGET CHARTS AND PROFILE



Principal Property Taxpayers – Current Year and Nine Years Ago December 31, 2020 (Unaudited)

Taxpayer	2020 Tax Levy			2010 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	\$ 18,831,450	1	0.71%			
McMaster Carr Supply Co	18,770,340	2	0.70%	\$ 15,981,930	2	0.71%
Morningside Elmhurst LLC	12,845,830	3	0.48%			
Federal Construction LLC	11,946,900	4	0.45%	12,218,290	3	0.54%
Bellweather Enterprise	9,365,650	5	0.35%			
Royal Management Corp.	8,854,220	6	0.33%	4,952,540	7	0.22%
678 North York St LLC	6,145,750	7	0.23%			
100 North Addison LLC	5,248,720	8	0.20%			
Timothy Place NFP	4,779,620	9	0.18%			
Cook Financial LLC	4,646,220	10	0.17%	4,425,210	9	0.20%
Elmhurst Memorial				21,567,340	1	0.95%
AIMCO				11,296,610	4	0.50%
UBS Realty Investors LLC				6,470,450	5	0.29%
Horizon Group VIII LLC				5,226,440	6	0.23%
Patten Tractor & Equipment				4,484,930	8	0.20%
Manulife Financial				4,410,840	10	0.19%
	<u>101,434,700</u>		<u>3.80%</u>	<u>91,034,580</u>		<u>4.02%</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: County Clerk's Office

2022 BUDGET: BUDGET CHARTS AND PROFILE



Capital Asset Statistics - December 31, 2020 (Unaudited)

Function/Program	2010	2011-2015 unchanged	2016	2017-2018 unchanged	2019	2020
Parks and Recreation						
Parks						
Total Acreage	462	463	464	468	471	474
Number of Parks	28	28	28	28	28	29
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
Garden Plots	75	75	75	51	51	51
Data Source: District Records						

THIS PAGE INTENTIONALLY LEFT BLANK

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 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 the District could implement to address 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 **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 46-47 for the 2022 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 2022 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 the Plan remains relevant and effective as a long-range planning tool and 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.

To drive the next steps for successfully implementing the District's long-term strategy within pandemic related financial and staffing constraints, the Board approved a revised 2020 SWP on August 27, 2020. Despite 2020 being the last year of the three-year strategic plan cycle, the Board and staff postponed the comprehensive update of strategic plan priorities due to the continuing restrictions and financial and operational impacts of the pandemic. On March 22, 2021, the Board approved the 2021 SWP to guide short-term steps to address Vision 2020 priorities while recovering from pandemic related financial and operational impacts.

2022 SWP Development: As in previous years, the annual SWP review and update occurred prior to preparing the 2022 budget to allocate adequate resources to address the Plan's priorities. The Board and staff continued to postpone updating longer-term Vision 2020 Plan strategic priorities as pandemic restrictions and impacts persisted in 2021. To develop the proposed 2022 SWP goals and tactics, staff critically reviewed the District's progress towards completing 2021 SWP Tactics, their feasibility of implementation, and the next steps for effectively addressing the District's long-term strategy, including successfully transitioning from pandemic financial and operational constraints. Staff also utilized the 2021 Employee Check-in Survey and follow-up meeting feedback to determine future Tactics along with the outcomes of the 2021 Organizational Assessment, which was conducted to identify the priorities for allocating future resources to support future operations and address strategic priorities. On August 23, 2021, the Board reached preliminary consensus on the 2022 SWP Goals and Tactics, which guided staff's 2022 budget and work planning. The Board will formally approve the SWP as part of the final 2022 Budget document.

The Board and staff also 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. In 2022, the Board and staff will assess critical issues for programming/services, communications, finance, and internal operations based on community and employee input. These critical issues will steer the development of new strategic priorities to successfully implement Vision 2020 Plan strategy in the future.



Vision 2020 2022 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: Enhance community engagement.
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.



2022 STRATEGIC WORK PLAN TACTICS

Year 5										
Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Lead	Staff Groups	Implementation Goal	Progress
PA	PA1, PA2, PA3	Complete Glos Park site improvements	Community Focused, Integrity, Fun	\$\$\$\$	March 2021	May 2022	Director of Facilities	Facilities, Parks, Administration, Marketing & Communications	Based on master plan driven by community feedback, complete site development to expand open space in Glos Park	
PA	PA1, PA2, PA3	Complete construction of neighborhood park at Centennial Park	Community Focused, Integrity, Fun	\$\$\$\$	January 2021	May 2022	Director of Facilities	Facilities, Parks, Administration, Marketing & Communications	Based on master plan driven by community input, complete construction in conjunction with Adult Center renovation	
PA	PA1	Redevelop Eldridge Park East play area and pathways	Community Focused, Integrity, Fun	\$\$\$	September 2019	October 2022	Director of Facilities	Facilities, Marketing & Communications	Replace playground equipment reaching the end of its useful life and expand and refurbish paths	
FA	FA2, PR2	Complete Adult Center renovation	Community Focused, Integrity, Fun	\$\$\$\$	January 2021	June 2022	Director of Facilities	Facilities, Recreation, Administration, Marketing & Communications, Information Technology	Complete renovation of the new Adult Center	
FA	FA3, PR3	Implement Centennial Recreation Center facility and operations plan	Community Focused, Customer Service Excellence, Integrity, Fun	\$	July 2021	June 2022	Director of Facilities	Facilities, Recreation, Information Technology, Human Resources	Implement registration and custodial staffing plan to meet programming needs, purchase equipment to implement operations plan, and begin offering programming to community	
PR	PR1, PR2, PR3, FI1	Review and determine the future investment towards services suspended since the pandemic began	Community Focused, Customer Service Excellence, Integrity	\$	May 2022	July 2022	Directors of Enterprise Services and Recreation	Enterprise Services, Recreation, Facilities, Marketing & Communications, Finance	Evaluate and determine which suspended programs and services should be reoffered based on community/participant feedback, their impact, alignment with mission, financial viability, market position, and competition	
PR	PR1, PR2, PR3, FI1	Invest in services identified as financially sustainable and meeting community needs	Community Focused, Customer Service Excellence, Integrity	\$	August 2022	June 2023	Directors of Enterprise Services and Recreation	Enterprise Services, Recreation, Facilities, Marketing & Communications, Finance	Invest resources to offer services and programs that are financially sustainable and meeting community needs	
CO	PR2, CO2	Conduct community engagement to update long-range plans	Community Focused, Customer Service Excellence, Integrity	\$	January 2022	October 2022	Division Manager-Strategy & Planning	Marketing & Communications, Administration	Execute effective methods for collecting community input to drive future priorities	
CO	CO1, CO2	To facilitate becoming a more diverse, equitable and inclusive organization, build relationships, gather feedback, and collaborate with the community	Community Focused, Integrity	\$	January 2022	December 2022	Division Manager-Strategy & Planning	Administration, Marketing & Communications, DEI Team	Connect and engage with community stakeholders and individuals to increase understanding of, and partner with, underrepresented groups to effectively implement sustainable and inclusive DEI efforts	
FI	FI1, PA1, PA2, FA1, FA2	Improve capital and asset management planning	Community Focused, Integrity	\$	January 2022	July 2022	Division Manager-Strategy & Planning	Capital Planning Team	Review and improve capital and asset management processes to comprehensively document and plan for future needs and facilitate effective financial planning	
FI	FI2, CO2	Communicate the District's financial condition and future outlook and resulting impact on the ability to address community priorities	Community Focused, Integrity	\$	January 2022	December 2022	Director of Marketing & Communications	Marketing & Communications, Facilities, Parks, Administration, Finance	Using different methods and messaging, communicate the District's current financial state, economic environment, and future outlook to create a greater awareness of future challenges towards funding capital, maintenance, and operational needs	
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	December 2022	Park Board, Executive Director	Division Manager-Strategy & Planning & Division Manager-Human Resources & Risk, DEI Team	Based on stakeholder feedback, continue to develop and implement action plan to become a more diverse, equitable, and inclusive culture and work environment	
IO	IO3, IO5	Review, determine, and begin implementing the optimal organizational structure	Community Focused, Customer Service Excellence, Integrity, Fun	\$	October 2020	February 2023	Division Manager-Human Resources & Risk	Management Team	Determine and implement the optimum organizational structure to support current and future operations, succession planning, and the successful execution of District strategy	
IO	IO1, IO2, IO3	Conduct organizational culture survey	Community Focused, Customer Service Excellence, Integrity, Fun	\$	February 2022	June 2022	Division Manager-Strategy & Planning	Administration, Human Resources, Marketing & Communications	Conduct survey to assess employee engagement and its impact on employee performance and organizational health and to determine future priorities for maintaining a healthy culture	

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

THIS PAGE INTENTIONALLY LEFT BLANK

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 2022 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	Service Category 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 2022 Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses (listed on pages 51-52). Using conservative assumptions, staff compared prior year trends, projected long-range Capital Improvement Plan figures and future debt obligations against the 2022 Budget to develop budget projections for 2023 to 2026. In addition, staff also continued to consider 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:

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues*	19,079,788	12,812,778	15,345,417	17,164,812	18,619,872	18,858,328	19,098,533	19,320,731
Expenses*	14,945,702	10,520,478	13,007,334	14,812,927	16,304,218	16,654,695	17,005,402	17,374,469
Net Operating Difference	4,134,086	2,292,300	2,338,083	2,351,885	2,315,654	2,203,633	2,093,131	1,946,261
Transfer Revenue/Bond Proceeds	7,950,562	1,505,821	2,570,631	2,694,291	2,015,457	2,045,795	2,076,649	2,107,879
Capital Expenses	(9,370,984)	(1,456,291)	(3,122,603)	(4,436,943)	(6,182,158)	(27,010,620)	(35,838,676)	(34,179,284)
Transfer Expenses	(3,963,260)	(3,116,008)	(2,516,396)	(4,038,733)	(3,543,127)	(3,569,225)	(3,595,600)	(3,622,262)
Net	(1,249,596)	(774,178)	(730,285)	(3,429,500)	(5,394,174)	(26,330,418)	(35,264,497)	(33,747,405)

*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 2022 through 2026. 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 2022 to 2026. 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.

2022 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

Estimated Projected Long Range Budget Plan								
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Revenues								
Taxes	8,807,401	9,052,815	9,278,383	9,563,897	9,755,175	9,950,278	10,149,284	10,352,270
Donations, Advertising, Scholarships	267,149	70,073	262,975	52,075	53,300	53,300	53,300	53,300
Grants	357,048	2,825	-	-	-	-	-	-
Program Fees	5,047,087	1,550,814	2,946,621	4,177,207	4,980,396	4,980,396	4,980,396	4,980,396
Rentals	653,809	380,366	619,734	634,943	670,806	688,050	705,783	724,019
Passes, Memberships, Daily Uses	3,338,075	1,520,740	1,981,403	2,494,319	2,911,918	2,911,918	2,911,918	2,911,918
Merchandise Sales	355,746	111,681	214,951	210,621	215,528	241,433	264,847	265,771
Transfers	2,310,505	1,187,899	357,917	1,849,941	1,698,475	1,729,445	1,761,034	1,793,254
Bond Proceeds/Misc Revenue	5,640,057	317,922	2,212,714	844,350	316,982	316,350	315,615	314,625
Interest	253,473	123,464	41,350	31,750	32,750	32,953	33,005	33,058
Total Revenues	27,030,350	14,318,599	17,916,048	19,859,103	20,635,330	20,904,123	21,175,182	21,428,610
Expenses								
Salaries & Wages	8,400,707	6,042,504	6,941,831	8,242,856	9,067,142	9,248,484	9,433,454	9,622,123
Services	5,105,533	3,608,378	4,679,858	5,036,708	5,497,616	5,579,777	5,654,193	5,738,703
Repairs	140,269	132,321	220,885	239,063	251,016	263,567	276,745	290,583
Supplies	1,299,193	737,275	1,164,760	1,294,299	1,488,444	1,562,866	1,641,009	1,723,060
Total Operating Expenses	14,945,702	10,520,478	13,007,334	14,812,926	16,304,217	16,654,695	17,005,402	17,374,469
Net Income (except Capital and Transfer Expenses)	12,084,648	3,798,121	4,908,714	5,046,177	4,331,112	4,249,428	4,169,780	4,054,141
Capital	9,370,984	1,456,291	3,122,603	4,436,943	6,182,158	27,010,620	35,838,676	34,179,284
Debt Service/Transfers	3,963,260	3,116,008	2,516,396	4,038,734	3,543,128	3,569,226	3,595,600	3,622,262
Total Expenses (Operating, Capital and Debt)	28,279,946	15,092,777	18,646,333	23,288,603	26,029,503	47,234,541	56,439,678	55,176,015
Net	(1,249,596)	(774,178)	(730,285)	(3,429,500)	(5,394,174)	(26,330,418)	(35,264,497)	(33,747,405)

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 2023 through 2026 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 Fund by 3%. Sugar Creek Golf Course fees increase by 2.0% annually.
- Rentals - Projected to increase in the General Fund increases are 1.0% and Recreation Fund increases are 3.0%. Sugar Creek Golf Course Fund increases are 1.0%.
- Passes, Memberships, Daily Uses - Projected to increase the Recreation Fund by 1.0%. Sugar Creek Golf Course Fund increases are 1.0%.
- Merchandise Sales - Projected to increase by 1.0% in all Funds; however, the Sugar Creek Golf Course Fund is projected to remain flat.
- Transfers - Projected to be lower in the next five years, but consistent. Transfers required for debt payments are based on the payment schedule.
- Bond Proceeds – Proceeds are calculated by estimating annual borrowing capacity using a 2.0% increase in annual debt service extension base and subtracting known outstanding debt obligations.
- Interest - Projected at fairly stable dollar amounts based upon current levels with planned spending down of cash and investment dollars (resulting in less reserves being available to invest).

Expenses

- Salaries and Wages – Are projected to increase by 10% in 2023 and then increase annually by 2.0% across all Funds.
- Contractual Services - Are projected to increase by 10% in 2023 and then increase annually by 1.5%.
- Repairs - Increases are 5.0% annually.
- Supplies - Are projected to increase by 15% in 2023 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, 2021 and 2022 provide more than seven 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 *2022 Cash and Investment Target Summary* chart below for the twelve months ending December 31, 2022, all funds are projected to meet or exceed the first-tier unanticipated emergency cash flow targets established by the Board. 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.

As explained earlier in this document (see Transmittal Letter page 22) the financial condition of Courts Plus has been challenged in recent years, including this one, by the opening of major private competitors, whereas for decades previously it was the only major indoor fitness facility in the market. The restrictions brought on by the pandemic only exacerbated those financial challenges

As a result, the transition away from enterprise to tax supported operations that began in the 2021 budget will be completed in 2022 with the consolidation of all operating revenues and expenditures associated with these operations (including the associated cash and investments) into the Recreation Fund followed by the subsequent elimination of the separate and distinct fund for Enterprise Services. In addition, proposed capital expenditures solely for Courts Plus and the Wilder Mansion totaling \$391,000 are also included in the District's overall Capital Improvement Fund. This shift, which is reflected in the chart below, will more accurately represent the true nature of the programming and services provided at Courts Plus, the Wilder Mansion and garden weddings as similar to the tax supported programs and services offered by the District, for example, at the Wagner Community Center and the outdoor pools. A copy of the Board's policies on reserves is on page 67.

2022 Cash and Investment Target Summary

Fund/Department	Proposed 12/31/2021 Cash & Investments	2022 Estimated Revenue	2022 Operating Expenses	Proposed 12/31/2022 Cash & Investments	Target %	Budgeted Tier 1 2022 Fund Target ^[1]	Will the 2022 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
General	4,555,827	3,688,294	5,158,744	3,085,377	50%	1,833,500	YES!	1,251,878
Recreation	3,610,833	8,423,810	8,399,391	3,635,252	15%	1,259,909	YES!	2,375,343
Enterprise Svcs								
IMRF	365,800	505,413	503,982	367,231	50%	251,991	YES!	115,240
FICA	414,375	574,875	574,114	415,136	50%	287,057	YES!	128,079
Liability Insurance	64,169	359,338	358,967	64,540	10%	35,897	YES!	28,643
Audit	63,969	52,000	51,524	64,445	50%	25,762	YES!	38,683
SRA	1,319,809	827,638	1,026,184	1,121,263	25%	106,546	YES!	1,014,717
Museum	179,204	264,664	289,587	154,281	25%	66,147	YES!	88,134
Sugar Creek	282,457	1,335,164	1,283,771	333,850		300,000	YES!	33,850
Total	10,856,443	16,031,196	17,646,264	9,241,375		4,166,808		5,074,567
Debt Service	21,032	2,074,396	2,074,396	21,032				
Paving & Lighting	216,394	135,011	351,405	-				
Capital Improvement Fund ^[2]	1,255,999	1,618,500	2,878,850	(4,351)				
Restricted Capital Improvement Fund ^[2]	433,108	-	337,688	95,420				
IT Cash	22,831	-	-	22,831				
	12,805,807	19,859,103	23,288,603	9,376,307				

[1]Excluding use of reserves for Capital from 2022 Operating Expenses in Funds: 10, 53 & 55

[2]Updated to reflect restricted funds for Palmer Dr Project and deferral of most expenditures associated with the Palmer Dr Project, Centennial Park Development and Adult Center

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 *2022 Cash and Investment Target Summary* chart on the previous page. The target levels are proposed to be updated this year to be based upon a percentage of operating expenses (excluding reserves funding capital project expenses) or a flat dollar amount and are established by reviewing the unique nature of cash flows for each fund.

In 2007, the Board passed a policy to create a second tier target for meeting projected capital expenses and paying outstanding debt that is over and above the funds needed to meet the first-tier targets established for each fund (see page 67 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 significantly reduced spending the past few years, the District can, as in prior years, spend down reserves in 2022 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 2022 Operating Budget projections.

In order to weather the effects of the pandemic and maintain long-term financial agility, in 2021 reserves were only spent down only from the Special Recreation Association and Capital Funds (\$200,000) to fund various capital projects and not from any of the District's primary operating funds (General, Recreation and Enterprise).

However, as the District transitions to the future after the pandemic, the proposed 2022 budget recommends utilizing \$3,944,177 in existing cash and investments from the General Fund (\$1,491,745), Museum Fund (\$25,000), Paving & Lighting Fund (\$216,394), Special Recreation Fund (\$600,000) and the Capital Improvement Fund (\$1,611,038) to fund various capital projects, including, but not limited to, the Glos Park Site Improvements, the Adult Center Renovation, the Centennial Park Development, the Eldridge Park East Play Area Redevelopment, the Wilder Park North Tennis Court Resurfacing, the Wagner Community Center HVAC Replacement, the Replacement of Condensing Unit & Exterior Painting at the Maintenance Facility, and to partially fund Plunkett Park/Courts Plus Parking Lot Resurfacing (\$193,595).

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 General (32.3%), SRA (15.0%), Museum (13.9%), Capital Improvement (94.6%) and Paving and Lighting Funds (100.0%) exhibit decreases in fund balances due to planned spend down of second-tier reserves for 2022 capital projects to address capital project needs following two years of deferred projects due to the pandemic.

2022 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/21 Fund Balance	2022 Proposed Revenues	2022 Proposed Expenses	Budgeted 12/31/22 Fund Balance	Percentage Change in Fund Balance
General		4,555,827	3,688,294	5,158,744	3,085,377	-32.3%
	IMRF	365,800	505,413	503,982	367,231	0.4%
	FICA	414,375	574,875	574,114	415,136	0.2%
	Liability Insurance	64,169	359,338	358,967	64,540	0.6%
	Audit	63,969	52,000	51,524	64,445	0.7%
Recreation		3,610,833	8,423,810	8,399,391	3,635,252	0.7%
	SRA	1,319,809	827,638	1,026,184	1,121,263	-15.0%
	Museum	179,204	264,664	289,587	154,281	-13.9%
Debt Service		21,032	2,074,396	2,074,396	21,032	0.0%
Enterprise Services		-	-	-	-	0.0%
Sugar Creek Golf Course		282,457	1,335,164	1,283,771	333,850	18.2%
Total Operating Budgets		10,877,475	18,105,592	19,720,660	9,262,407	-14.8%
Capital Improvement		1,689,107	1,618,500	3,216,538	91,069	-94.6%
	Paving & Lighting	216,394	135,011	351,405	-	-100.0%
Total Capital Improvement Fund		1,905,501	1,753,511	3,567,943	91,069	-95.2%
Totals		12,782,976	19,859,103	23,288,603	9,353,476	-26.8%

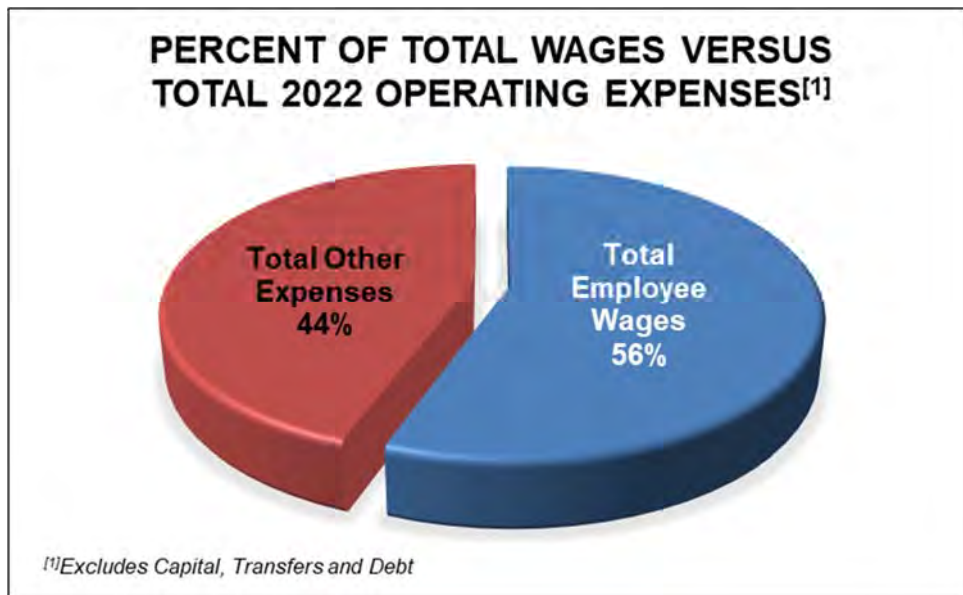
For all funds, the *Ending Fund Balances by Fund* chart below illustrates the prior year fund balances, projected increases and decreases in fund balances for the current year, and projected year-end fund balances based on the Proposed Budget. As illustrated above and in the chart below, all funds are 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 66.

2021 Ending Fund Balances by Fund

Major Fund	Minor Fund	12/31/20 Fund Balance	2021		Projected 12/31/21 Fund Balance	2022		Budgeted 12/31/22 Fund Balance
			Budgeted Revenues	Budgeted Expenses		Proposed Revenues	Proposed Expenses	
General		3,906,565	4,067,801	3,418,539	4,555,827	3,688,294	5,158,744	3,085,377
	IMRF	495,580	377,078	506,858	365,800	505,413	503,982	367,231
	FICA	494,540	401,180	481,345	414,375	574,875	574,114	415,136
	Liability Insurance	119,307	266,557	321,695	64,169	359,338	358,967	64,540
	Audit	58,338	63,428	57,797	63,969	52,000	51,524	64,445
Total General Fund		5,074,330	5,176,044	4,786,234	5,464,140	5,179,920	6,647,331	3,996,729
Recreation		2,567,172	4,003,754	3,828,013	3,610,833	8,423,810	8,399,391	3,635,252
	SRA	1,115,959	818,293	614,443	1,319,809	827,638	1,026,184	1,121,263
	Museum	174,319	293,644	288,759	179,204	264,664	289,587	154,281
Total Recreation Fund		3,857,450	5,115,691	4,731,215	4,241,926	9,516,112	9,715,162	4,042,876
Debt Service		19,756	2,045,292	2,044,016	21,032	2,074,396	2,074,396	21,032
Enterprise Services		1,572,761	2,430,717	3,135,558				
Sugar Creek Golf Course		281,192	1,097,970	1,096,705	282,457	1,335,164	1,283,771	333,850
Total Operating Budgets		10,805,489	15,865,714	15,793,728	10,009,555	18,105,592	19,720,660	8,394,487
Capital Budget								
Capital Improvement		1,808,363	1,913,959	2,033,215	1,689,107	1,618,500	3,216,538	91,069
	Paving & Lighting	80,019	136,375	-	216,394	135,011	351,405	-
Total Capital Improvement Fund		1,888,382	2,050,334	2,033,215	1,905,501	1,753,511	3,567,943	91,069
Totals		12,693,871	17,916,048	17,826,943	11,915,056	19,859,103	23,288,603	8,485,556

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 56% (as compared to 37% in 2021).



Total full-time equivalents (FTEs) included in the 2022 Budget are 174.5, an increase of 23.9 (16%) as compared to the 2021 Budget as the District transitions out of the pandemic. The 2022 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 2022, 74 full-time positions are included combined with 100.5 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. As opposed to the 2021 Budget when reductions in staffing were 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, the 2022 Budget proposes the restoration or creation of nine full-time positions and the addition of part-time staff as discussed below.

Administration, Marketing and Communications, and Information Technology: Due to the overall expansion of District offerings, these Departments, which support the District's day to day operations, are proposed to have increases in FTEs ranging from 4% to 48%, consisting of three (3) full-time positions being restored (Strategy and Planning Specialist, Community Event & Development Supervisor, and IT Tech Specialist) at a combined expense of \$231,542 including wages, IMRF, FICA and projected benefits.

Facilities, Recreation and Courts Plus/Wilder Mansion: These three Departments are responsible for the provision of the vast majority of the District's direct offerings to the community occurring in indoor facilities.

2022 BUDGET: LONG-RANGE PLANNING



As pandemic-related restrictions continue to be lifted, the distribution of vaccines becomes more widespread, individuals begin to feel more comfortable to participate in indoor programs and the District plans to open the new Adult Center, operations in these areas are growing and necessitate additional full-time manpower as follows:

- Facilities - Facilities Supervisor (Rentals & Hub), Facilities Specialist 1 (Adult Center), Landscape Architect
- Recreation - Program Supervisor (Adult Programming) and Registration Clerk (both at the Adult Center)
- Courts Plus - Program Supervisor (Tennis)

These increases in full-time staffing are proposed to total \$461,182 (wages, IMRF, FICA and projected benefits) and FTEs for the three departments combined are increasing 21.9%, from 105.2 to 127.1. This change reflects not only the addition of the full-time positions noted above, but also many part-time positions needed to successfully operate and meet the needs of the community.

The chart below illustrates the number of actual FTE's for 2019 and 2020, budgeted 2021 and proposed 2022 FTEs and the variance from 2021 to 2022 for each functional area of the District. The reduction in Courts Plus & Wilder Mansion (formerly Enterprise Services) and subsequent increase in Facilities reflects the shift of facility operations to the Facilities Department as explained earlier in this document (see Transmittal Letter page 22) The organizational chart on page 60 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) ^[4]				INCREASE (DECREASE)	
	2019	2020	2021	2022 Proposed	FY '21 to FY '22	% Change
	Actual	Actual	Budget	Budget		
Administration	4.9	3.2	4.8	5.0	0.2	4%
Marketing and Communications	4.0	2.5	2.9	4.3	1.4	48%
Finance	4.0	3.1	3.4	3.0	(0.4)	-12%
Human Resources	3.0	1.1	1.5	2.0	0.5	33%
Information Technology	4.3	3.1	3.1	4.2	1.1	35%
Parks	21.0	17.2	20.5	21.4	0.9	4%
Facilities	42.5	16.5	29.0	40.4	11.4	39%
Recreation	56.3	23.4	39.5	60.1	20.6	52%
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	53.0	20.4	36.7	26.6	(10.1)	-28%
Sugar Creek Golf Course	9.5	7.2	9.2	7.5	(1.7)	-18%
TOTAL FULL TIME EQUIVALENT	202.5	97.7	150.6	174.5	23.9	16%

^[4] FTE's are a calculation of the number of full-time equivalent employees based on a 2,080-hour work year and include full- and part-time.

Illinois Minimum Wage Law

On February 19, 2019, Illinois passed an amendment to the Illinois Minimum Wage Law which will increase the minimum wage in stages. Effective January 1, 2020, the minimum wage will increase to \$9.25 per hour. Six months later, on July 1, 2020, the minimum wage will increase to \$10.00 per hour.

Thereafter, the minimum wage will increase by \$1.00 per hour effective January 1 of each year until the minimum wage reaches \$15.00 per hour on January 1, 2025.

This change in legislation is having a significant impact on the District's part-time and hourly wage classifications and salary expenses over the course of a five year period. 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, and never more so than in today's highly competitive pandemic impacted employment market. In accordance with policy, the District reviews and adjusts salary ranges in the full-time employee classification system on January 1 of each even numbered year in order to prevent the ranges from becoming outdated. The proposed 2022 Budget includes adjustments for any employees that may be earning less than the revised minimum for their salary grade in 2022. Due to the unprecedented impacts of the pandemic 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 for 2020. Instead, a 3.0% wage increase for all full-time staff and a 2.0% increase for all part-time staff was implemented. As the transition out of the pandemic continues, the District has reverted back to a merit based evaluation process and, in addition to including adjustments for any employees that may be earning less than the revised minimum for their salary grade, the proposed 2022 Budget includes a 3% average merit wage increase pool for full-time staff and 2% for part-time staff based on individual performance.

Health Insurance

The proposed 2022 Budget reflects a projected increase of 20.7% (\$197,917) for health, dental, vision and life insurance expenses as compared to the 2021 Budget. The average cost to the District for employee health insurance is budgeted at \$14,090 in 2022 (68 employees) vs \$11,713 in 2021 (66 employees). The increases are based upon conservative projections of costs for individuals hired into the restored and new positions noted above.

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 2022 Budget includes health insurance expenses for 74 full-time employees and 6 eligible part-time employees working over 30 hours per week versus 60 full-time in 2021. Part-time employees are eligible for health insurance coverage in accordance with the Patient Protection and Affordable Care Act (PPACA). The District's proposed contribution rate towards health insurance premiums remains unchanged from the 2021 actual rates and for 2022, insurance premium increases resulting from rate or plan changes (unknown at this time) are proposed to be included in the employee's portion of the premiums.

Employee Portion of the Premium: In March 2012, the District introduced an expanded workplace wellness incentive program for employees, which includes participation in various activities promoting health and wellness. In 2017, the program changed from a participatory program to an outcomes based program while still offering health and wellness education. The structure change was made in order to

better assist employees in maintaining and improving health and wellness. The District will continue to offer this program as an incentive for employees to lessen the amount that they contribute and, in the long-term, reduce health care costs for the District. Based upon their participation in this program, employees are able to reduce their premium rates by 5%.

Opt-out Incentive: As a result of the PPACA, health insurance industry experts predicted that the opt-out incentive program would end in 2014. However, changes in the law allow employers to continue offering the incentive. Twelve employees are projected to waive coverage in 2022 with an estimated savings for the District of approximately \$169,080.

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 2021 Budget, the District's contribution rate was 10.57% and for the 2022 Budget, the contribution rate is 9.25% (a decrease of 12.5%). As a result, despite the additional staffing expenditures proposed in the 2022 Budget, the District's total IMRF expenses are budgeted to increase only by \$2,947. This slight increase impacts both the IMRF Fund and the Sugar Creek Golf Course Fund.

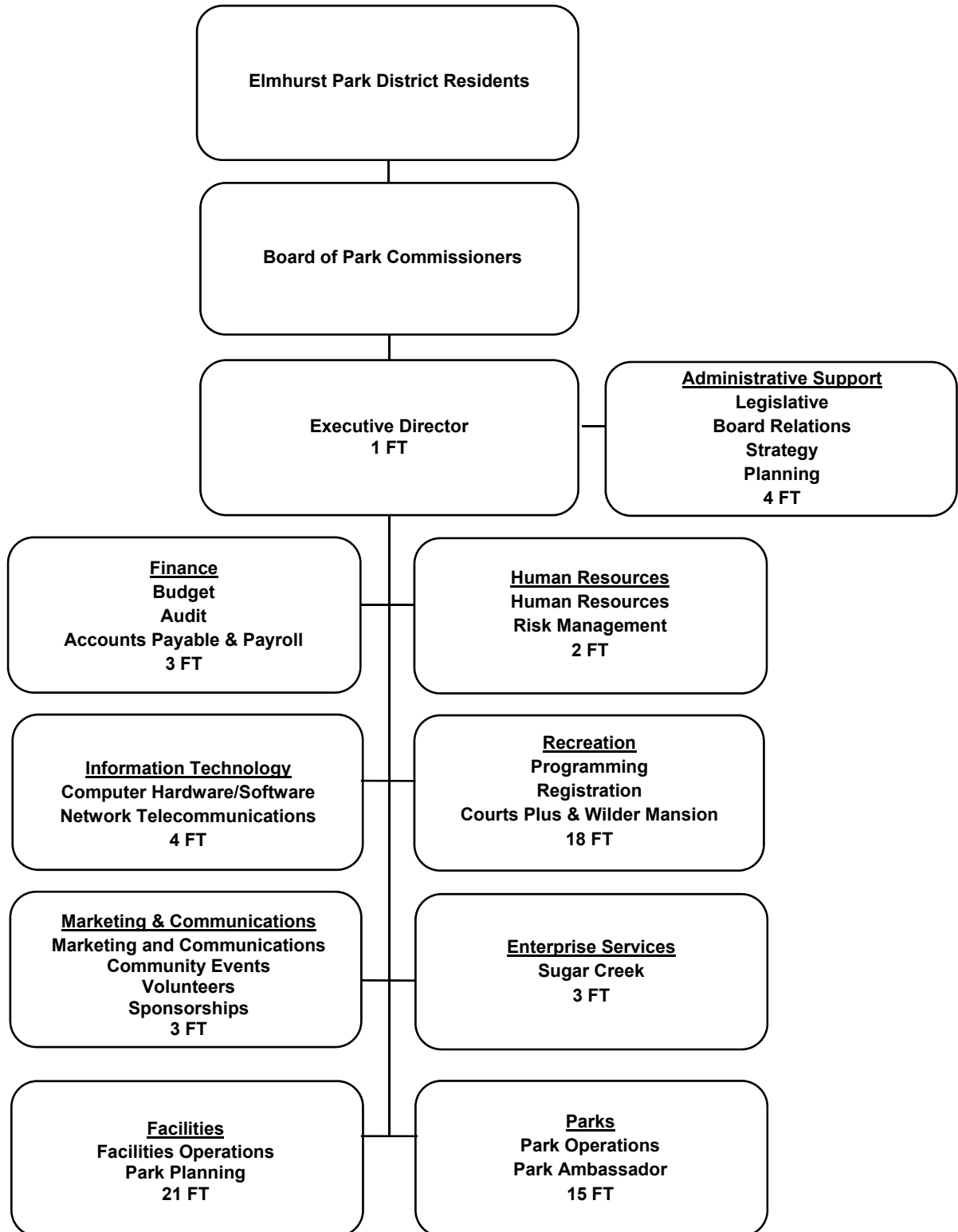
Employee Relations

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 Administration Department 2022 Budget includes \$16,000 for District-wide events such as the Holiday Open House, a District outing and the summer employee picnic. Operational departments also include an additional \$29,728 which is used for specific purposes such as staff meeting supplies, external speakers, and part-time program staff recognition.

Continuing Education

Funds spent on continuing education are an investment in the employee and the District, as employees need to stay abreast of current trends and expand their skills to understand changes occurring in their field and provide the complexity of services and tasks required of today's worker. To remain fiscally responsible while continuing to offer this valuable employee benefit, the \$337 per full-time employee amount remains consistent for 2022 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 \$30,628, an increase of \$3,946 (14.8%) as compared to the 2021 Budget due to the proposed new full-time positions. The Park Board's continuing education budget is \$15,450, unchanged from the 2021 Budget.

ELMHURST PARK DISTRICT PROPOSED 2022 BUDGET ORGANIZATIONAL CHART



2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Budget Process and Reporting Requirements

The District traditionally 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, in order to account for the financial and operational impacts of the COVID-19 pandemic in 2020, the Board and staff delayed the 2021 Budget process in accordance with State law (Park District Code 70 ILCS 1205/4-4) and the Board approved the 2022 budget in March 2022.

While effects of the pandemic are still being felt by the District, they are they lesser in scope and scale and, as a result, the process of compiling and presenting the 2022 budget for approval is following the more traditional timeframe that begins when Administration and Finance staff update the budget manual that provides the guidelines and procedures for completing the budget. Staff are trained on the Executive Director's budget parameters and expectations and budget preparation procedures. The budget is presented as a legislative document that, together with the related appropriating ordinance, will represent Park Board policy concerning the sources and uses of funds for the budget year.

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

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

At the Board's second meeting in October staff provide an overview of the budget while capital and debt are also presented which is then followed at the first meeting in November by staff presenting proposed operating budgets in greater detail. Then, at its second meeting in November, the Board holds a public hearing on the budget. Once the Board tentatively approves the budget, staff prepare the final Budget and Appropriation Ordinance reflecting the Board's direction. The Ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities that the District may incur during the budget year. The Board adopts the Ordinance in December after the 30-day public review period and files the Ordinance with the DuPage and Cook County Clerks' offices by the last Tuesday in December (pursuant to State law).

After the Board approves the Ordinance, the new budget is effective on January 1. All annual budgets and appropriations lapse at fiscal year-end and are appropriated 20% higher than projected budget expenditures. Throughout the fiscal year, the Board and staff continually monitor the budget against actual revenues and expenditures. State law prohibits further appropriation at any time within the same fiscal year, but the Board has the authority (after the first six months of the fiscal year) to make transfers between the various budget items in any fund in the Appropriation Ordinance with a two-thirds vote. Transfers cannot exceed 10% in the aggregate of the total amount appropriated for the fund or item that is having funds re-allocated. If the Board decides to amend the Ordinance, it must do so in accordance with the same procedure followed in the originally adopted Ordinance (as discussed above).

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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 Fund is not included in the budget, but is included in the Financial Statements.
- Capital expenses in the Enterprise Fund 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.

2022 Budget Calendar

July 15, 2021	Staff trained on and begin capital planning process
July 28, 2021	Staff proposed 2022 Strategic Work Plan review
July and August, 2021	Staff develop proposed major revenue and expense parameters/assumptions
July 23, 2021	Capital Planning Team reviews and determines proposed Capital Improvement Plan
August 12, 2021	Training on budget expectations and preparation guidelines
August 12, 2021	Departments begin inputting preliminary budget proposals into budget software
August 23, 2021	Board achieves consensus on proposed 2022 Strategic Work Plan goals and tactics
September 3, 2021	Departments complete budget input into budget software
September 17, 2021	Executive Director finalizes budget proposals with staff and cash and investment target estimates
September 22, 2021	Departments complete written budget submission
October 11, 2021	Board reviews and approves Tax Levy Resolution
October 21, 2021	Capital and debt overviews distributed to Board
October 25, 2021	Board reviews Long-range Capital Plan and debt
November 4, 2021	Tentative budget and 2022 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption)
November 8, 2021	Staff present operating budget proposal to the Board. Public notice provided
November 22, 2021	Public hearing on 2021 amended budget (if necessary) and 2022 Budget and Appropriation Ordinance
November 22, 2021	Board continues discussion on proposed budget
November 22, 2021	Truth in Taxation Hearing held, if necessary (if increase of aggregate extension is over 5%)
December 13, 2021	Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments
December 28, 2021	District files Budget and Appropriation Ordinance with DuPage and Cook County Clerks

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Elmhurst Park District 2022 Budget Development Schedule

	Jul	Aug	Sep	Oct	Nov	Dec
Staff conduct budget training	X					
Staff review Strategic Work Plan	X					
Staff develop and review Capital Plan	X	X	X			
Budget kick-off		X				
Board reviews Strategic Work Plan		X				
Departments develop budgets		X	X			
Executive Director reviews budget submissions			X			
Board approves Tax Levy Resolution				X		
Board holds Truth in Taxation Hearing, if necessary					X	
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

- Budget development is directed by specific goals and objectives as included in the Board's Strategic and Comprehensive Plans.
- 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.
- 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.
- 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.
- 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.
- 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.
- The District must pass and file with the DuPage and Cook County Clerks a combined annual Budget and Appropriation Ordinance (70 ILCS 1205/4-4). The ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities that the District may incur during the fiscal year. The Board and staff must follow the procedures listed below when preparing and filing the Ordinance:
 - The Ordinance must be adopted within the first quarter of each fiscal year.
 - The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of monies expected to be received during the fiscal year from all sources, an estimate of expenditures for the fiscal year, and an estimate of cash on hand at the end of the fiscal year.
 - The Ordinance must be prepared in tentative form and made available for public inspection no less than thirty (30) days prior to final action.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



- 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.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



10. The District may accumulate funds for the purpose of building repairs and improvements. Additionally, it may annually levy taxes for such purposes that are not met by the funds available in the current or projected Budget and Appropriation Ordinance. These levies must fall within the procedures and limitations as set forth in the Illinois Revised Statutes (70ILCS 5-1).

Revenue Policies

1. The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support diversified, year-round quality parks and recreation experiences. Other sources of revenue may include, but are not limited to, user and membership fees, retail sales, interest income, grants, contractual receipts, sponsorships, donations, and enterprise projects.
2. The District has cost recovery models for tax supported and enterprise programs and services, which represent all categories of programs and services provided by the District. These models are based on the degree of benefit to the community and fee structures are driven based on this shown benefit. For example, services deemed to benefit mainly individuals are assigned a higher cost recovery goal and those deemed to benefit the entire community have minimal to zero cost recovery. Each program and service is placed within a tier on these models and a cost recovery percent target is assigned to each tier. At least every three (3) years, the cost recovery models are comprehensively reviewed and updated as necessary to ensure future financial sustainability.
3. Fees will not be charged to residents for entrance into parks, trails, playgrounds, sled hills, informal use of outdoor athletic facilities (when not previously scheduled), or conservation areas.
4. Other sources of revenue such as donations, sponsorships, or grants may be used to partially subsidize community-wide programs.
5. Appropriate direct, indirect, and overhead costs, market conditions, trends, and target markets must be considered when developing fees and charges.
6. Direct costs may include expenses for wages, services, supplies, and other costs related to administration of the program.
7. Admission fees may be charged to attend special performances or events, which may include entertainment, access to unique facilities, or to events requiring extra supervision or maintenance.
8. Entry fees will be charged for admission to special use facilities such as Norman P. Smalley and East End Pools, Courts Plus, The Hub, and Sugar Creek Golf Course during public use periods.
9. Special service fees may be charged for supplying articles, commodities, activities, copying or services within the constraints of Illinois law.
10. Fees and a security deposit may be charged for the exclusive use of facility space or amenity based on the availability of space in the District, the number of participants, type of function, the time, and location requested.
11. Membership and/or initiation fees may be charged for access and use of a facility or program.
12. Fees and a security deposit may be charged for loaning equipment to outside organizations based on the type of use for the equipment, District staff needed, type of equipment, convenience to the District, and the time period requested.
13. Special pricing strategies may be developed, including differential fees for different types of organizations, differential fees due to time of the year, differential fees or incentives to increase participation, group discounts, or discounts due to repeat business.
14. Non-residents are assessed an additional fee (excluding Courts Plus) that is at least 25% of the base charge (some exceptions apply).
15. Residents 62 years or older receive a 20% discount on programs and memberships offered by the District except for contractual programs, trips, Courts Plus and The Abbey programs.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



16. Enterprise facilities and programs are service-oriented activities that generate revenue. The revenue produced must exceed the direct operational costs of the program (wages, services, repairs, supplies, etc.) to meet cost recovery goals. In the Enterprise Services Fund, revenue from all sources should break even with all expenses after depreciation. Operational costs for enterprise facilities and programs should not be funded by tax revenue. Certain enterprise activities are considered amenities and do not have a user fee.

Expenditure Policies

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

Fund Balance Policies

To provide financial stability, cash flow, and the assurance that the District will be able to continue to plan for contingencies should emergencies arise, the budget must meet targets for unrestricted fund balance/net asset levels. In establishing these targets, the District considers the predictability of revenues and expenses and the potential exposure for significant one-time outlays. The District reviews Fund Balance levels annually during the budget process and will conduct a formal review of the policy every three (3) years to ensure targets are appropriate.

Several Funds do not have targets due to the unique nature of their expenditures and net assets. If, at the end of the fiscal year, fund balances fall below the targets described in this section, the Executive Director must include a plan for expenditure reductions and/or revenue increases. After reviewing the Executive Director's plan, the Board will take the appropriate action necessary to restore fund balances to acceptable levels.

The fund balance targets are as follows:

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

Special Revenue Funds (15% 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 15% 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.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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

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

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: Does not meet 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 and are based on a percentage of operating expenses (excluding reserves funding capital project expenses) or a flat dollar amount. A cash flow analysis should be conducted annually for all funds and an evaluation of all of the cash and investment targets should be conducted every three (3) years for all funds.

The reserve targets established are as follows:

General Fund (50% 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 (15% of expenses) - The revenues for this Fund are tax receipts, membership, program, and rental revenues. Prior to tax receipts being received in the second and third quarters of the fiscal year, membership, program, and rental revenues provide sufficient cash flow to use a 15% reserve 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 tax receipts so the year-end cash and investments goal covers the budgeted expenditures until taxes are received in the second and third quarters of the fiscal year.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Liability Fund (10% of expenses) - The primary source of cash for this Fund is tax receipts, and the primary outflow is 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 tax receipts, but its cash outflows do not match the timing of when taxes are received in the second and third quarters of the fiscal year. Most expenditures occur from January through September so 25% is the appropriate target for cash and investments.

Museum Fund (25% of expenses) - The primary source of revenue for this Fund is tax receipts, but its cash outflows do not match the timing of when taxes are received in the second and third quarters of the fiscal year. Therefore, a target of 25% for cash and investments is sufficient for this Fund.

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 primarily 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 – The Sugar Creek Golf Course 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.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Capital Improvement Policies

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

Debt Policies

1. The District will confine long-term borrowing to capital improvements or one-time obligations that cannot be financed from current revenues or reserves.
2. Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the improvement or 25 years.
3. The District will maintain good communications with bond rating agencies regarding its financial condition.
4. The aggregate indebtedness of the District cannot exceed 2.875% of the value of the taxable property (EAV) and .575% of taxable property is the non-referendum legal debt limit.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



5. Based on State law, the District cannot issue more than \$1.04 million in non-referendum General Obligation Bond debt annually with a yearly increase based on the Consumer Price Index.
6. The District will not consider long-term debt that, through its issuance, would cause the District's bond rating to be lowered.
7. The District retains external bond counsel for all debt issuances to ensure compliance with applicable Federal and State tax and other laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.
8. The District will retain an external financial advisor to be utilized in selected debt issuances.

Cash Management (Investments)

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

Capital Asset

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

Financial Reporting Policies

1. All funds must be received, processed, or disbursed under controls sufficient to meet the Board-appointed auditor's standards.
2. As required by law, the District conducts an annual audit of all funds, property, and financial practices by an independent certified public accounting firm.
3. The audit is conducted according to Generally Accepted Auditing Standards (GAAS).
4. The audit is made available for public inspection and filed with the DuPage and Cook County Clerks.

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



5. As required by law, a supplemental financial report with a copy of the audit is completed and filed with the Comptroller of the State of Illinois within six months following the close of each fiscal year.
6. The District's Treasurer must prepare and file with the County Clerk a financial report at the end of the fiscal year as required in the Public Funds Statement Publication Act.
7. A public newspaper notice is required stating the Audit and financial report is available for public inspection disclosing address and hours of availability.

Fund Structure

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

- ***General Fund:*** is used to account for all activities of the general government not accounted for in some other fund including park services, facility maintenance and administration. The General Fund is the principal operating/major fund of the District. It has four minor funds presented in separate reports and defined below.
 - ***Illinois Municipal Retirement Fund:*** The IMRF Fund accounts for the activities resulting from the District's participation in IMRF. Revenues are provided by a specific annual property tax levy that produces a sufficient amount to pay contributions to the fund on behalf of District employees. Payments to IMRF and receipt of property taxes are the major activities in this Fund.
 - ***FICA:*** The Park District's Social Security contributions and activities are accounted for in this Fund. Financing is provided by a specific annual property tax levy that produces a sufficient amount to pay the District's contribution to Social Security based on payroll. Transactions recorded include property taxes received and Social Security payments.
 - ***Liability Insurance:*** This Fund records the District's business insurance and risk management activities, currently provided through membership to the Park District Risk Management Agency. Financing is provided from the annual property tax levy.
 - ***Audit:*** This Fund accounts for expenditures related to the District's annual financial audit. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.
- ***Recreation Fund:*** This Fund is used to account for the operations of recreation services including sports, fitness, racquet sports, 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

2022 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



grounds thereof (statutory rate limit is .07). Financing is provided primarily from the annual property tax levy and program fees.

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

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

- *Enterprise Fund*
 - *Sugar Creek Golf Course:* This Fund is used to account for the operation of the Sugar Creek Golf Course.
- *Internal Service Fund*
 - *Management Information System Fund:* This Fund accounts for the information technology operations for the District. It is the intent of the District to reimburse the expenses of the fund and it is not the intent to have a fund balance

2022 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 2022 Budget.

The *2022 Budget Summary by Fund* chart below provides an overview of total 2022 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 2022 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

2022 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	3,688,294	3,666,999	21,295	1,491,745	5,158,744	(1,470,450)
IMRF Fund	505,413	503,982	1,431	-	503,982	1,431
FICA Fund	574,875	574,114	761	-	574,114	761
Liability Insurance Fund	359,338	358,967	371	-	358,967	371
Audit Fund	52,000	51,524	476	-	51,524	476
Recreation Fund	8,423,810	8,399,391	24,419	-	8,399,391	24,419
Special Recreation Association Fund	827,638	426,184	401,454	600,000	1,026,184	(198,546)
Museum Department	264,664	264,587	77	25,000	289,587	(24,923)
Sugar Creek Golf Course Fund	1,335,164	1,283,771	51,393	-	1,283,771	51,393
Total Operating	16,031,196	15,529,519	501,677	2,116,745	17,646,264	(1,615,068)
Debt Service Fund	2,074,396	2,074,396	-	-	2,074,396	-
Capital Improvement Fund	1,618,500	1,605,500	13,000	1,611,038	3,216,538	(1,598,038)
Paving & Lighting Fund	135,011	135,011	-	216,394	351,405	(216,394)
Total Debt and Capital	3,827,907	3,814,907	13,000	1,827,432	5,642,339	(1,814,432)
Total	19,859,103	19,344,426	514,677	3,944,177	23,288,603	(3,429,500)



2022 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2019 Actual, 2020 Actual, 2021 Approved Budget and 2022 Projected Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2021 Approved Budget and 2022 Projected Budget by fund. Revenue is projected to increase by 10.8% (\$1,943,055) and expenditures are expected to increase by 24.9% (\$4,642,270). The 2022 Budget variance in both revenue and expenditures from the prior year is primarily due to participation numbers trending back toward near pre-COVID levels in core program offerings following the discontinuation of pandemic related restrictions including “stay-at-home” orders, capacity limits and social distancing requirements, combined with increased proposed capital project spending following two years of deferred projects.

Four-year Summary by Fund (2019 Actual, 2020 Actual, 2021 Budget and 2022 Budget)

Revenue						
Fund/Fund	Actual 2019	Actual 2020	Budget 2021	Budget 2022	2021 vs. 2022	% Change 21 vs. 22
General Fund	4,071,067	4,098,045	4,067,801	3,688,294	(379,507)	-9.3%
IMRF Fund	409,778	447,426	377,078	505,413	128,335	34.0%
FICA Fund	407,678	453,726	401,180	574,875	173,695	43.3%
Liability Insurance Fund	249,038	268,472	266,557	359,338	92,781	34.8%
Audit Fund	41,368	63,811	63,428	52,000	(11,428)	-18.0%
Recreation	10,127,792	4,296,888	6,434,471	8,423,810	1,989,339	39.8%
Special Recreation Association Fund	790,997	825,639	818,293	827,638	9,345	1.1%
Museum Fund	238,329	296,768	293,644	264,664	(28,980)	-9.9%
Sugar Creek Golf Course Fund	997,191	886,255	1,097,970	1,335,164	237,194	21.6%
Total Operating Budget	17,333,238	11,637,030	13,820,422	16,031,196	2,210,774	16.0%
Debt Service Fund	1,527,443	1,782,404	2,045,292	2,074,396	29,104	-25.0%
Capital Improvement Fund	7,988,041	756,130	1,913,959	1,618,500	(295,459)	-15.4%
Paving & Lighting Fund	181,628	143,035	136,375	135,011	(1,364)	-1.0%
Total	27,030,350	14,318,599	17,916,048	19,859,103	1,943,055	10.8%

Expenditures						
Fund/Fund	Actual 2019	Actual 2020	Budget 2021	Budget 2022	2021 vs. 2022	% Change 21 vs. 22
General Fund	4,259,379	3,154,437	3,418,540	5,158,744	1,740,204	50.9%
IMRF Fund	315,291	341,552	506,858	503,982	(2,876)	-0.6%
FICA Fund	393,223	284,090	481,345	574,114	92,769	19.3%
Liability Insurance Fund	244,900	250,260	321,695	358,967	37,272	11.6%
Audit Fund	54,215	50,995	57,797	51,524	(6,273)	-10.9%
Recreation	10,732,585	6,605,292	6,963,572	8,399,391	1,435,819	35.8%
Special Recreation Association Fund	689,064	360,272	614,443	1,026,184	411,741	67.0%
Museum Fund	327,000	308,791	288,759	289,587	828	0.3%
Sugar Creek Golf Course Fund	919,614	759,854	1,096,705	1,283,771	187,066	17.1%
Total Operating Budget	17,935,271	12,115,543	13,749,714	17,646,264	3,896,550	28.3%
Debt Service Fund	1,766,748	2,007,271	2,044,016	2,074,396	30,380	1.5%
Capital Improvement Fund	8,411,355	885,727	2,852,603	3,216,538	363,935	12.8%
Paving & Lighting Fund	166,572	84,800	-	351,405	351,405	12.8%
Total	28,279,946	15,093,341	18,646,333	23,288,603	4,642,270	24.9%
Net	(1,249,596)	(774,742)	(730,285)	(3,429,500)	(2,699,215)	369.6%

2022 BUDGET: FUND SUMMARY



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.

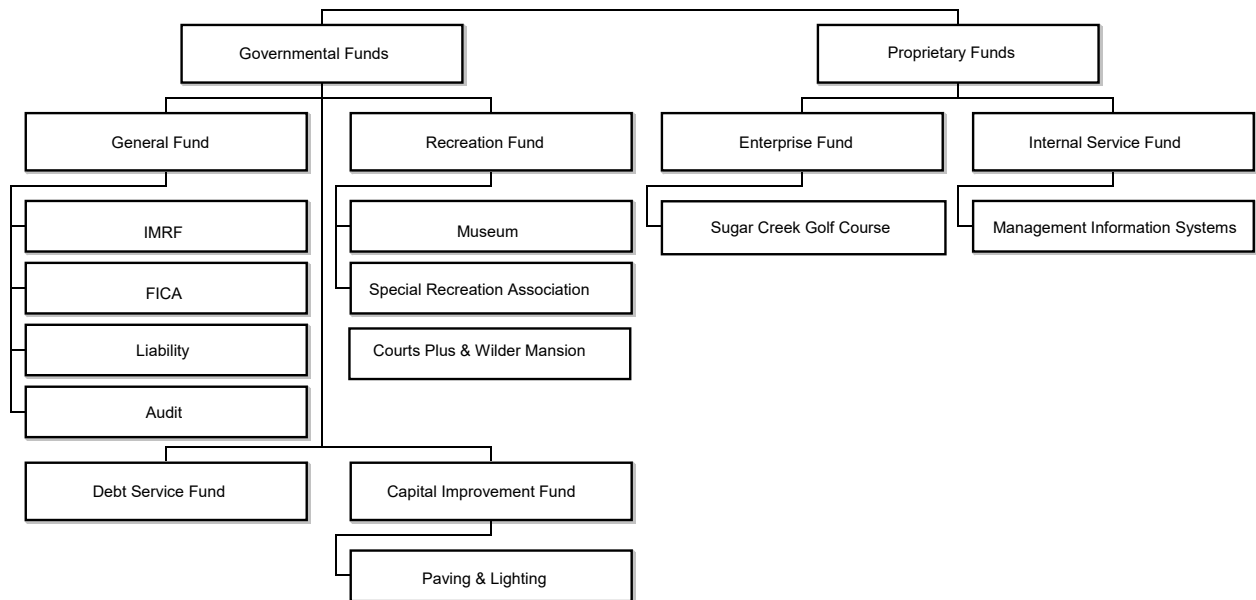
Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds) or to other departments 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. Sugar Creek Golf Course is the District's sole Proprietary Fund. 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 71-73.

2022 BUDGET: FUND SUMMARY



Elmhurst Park District Fund Organization Chart



Matrix of Fund Distribution of Expenses by Function

Function	General Fund	IMRF Dept.	FICA Dept.	Liability Dept.	Audit Dept.	Recreation Fund	SRA Dept.	Museum Dept.	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	Paving & Lighting Dept.
Park Board/Administration	X	X	X	X	X	X	X					
Marketing and Communications	X	X	X			X	X	X				
Finance	X	X	X	X	X	X	X	X	X			
Human Resources	X	X	X	X	X	X	X	X	X			
Information Technology	X					X						
Parks	X	X	X			X		X				X
Facilities	X	X	X			X						
Recreation		X	X			X	X	X				
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)		X	X	X	X	X		X				
Sugar Creek Golf Course									X			
Capital/Transfers/Debt	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 2022 Function Expenditures by Fund see pages 31-32.

2022 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 2022, the General Fund revenue is projected to decrease by 9.3% from the 2021 Budget (\$379,507) and expenses are projected to increase by 50.9% (\$1,740,204). Overall, the General Fund exhibits a net loss of \$1,470,450.

General Fund Revenue

Taxes: In the proposed 2022 Budget, tax revenue totals \$3,237,431 from Property taxes and \$225,000 from Corporate Replacement taxes. Total taxes budgeted are proposed to decrease by 10.3% as compared to the 2021 Budget and is due largely in part to reducing the property tax levy by \$508,690.

Sponsorship, Advertising and Donations: The 2022 Budget includes revenue totaling \$43,000; sponsorship \$25,000 and advertising \$18,000. Compared to the 2021 Budget, revenue is increasing overall by 7.5% (\$3,000) primarily due to a budgeted increase in advertising revenue (\$1,000) due to additional District-wide advertising following the proposed restoration of Marketing and Communications Department staffing and sponsorship (\$2,000) due to the elimination of pandemic related event attendance restrictions.

Rentals: Rental revenue is increasing by 22.1% (\$24,825) based on an expected post-pandemic increase in participation in youth sports coupled with the biennial increase in Athletic Field Advisory Committee user fees (\$18,725) along with budgeting for an impact fee for YMCA for usage of Wilder Park for summer camp (\$6,200).

Merchandise Sales: Merchandise sales revenue of \$11,850 represents a reduction of 37.6% as compared to the 2021 Budget. It includes tree memorial revenue decreasing by 27.8% (\$2,500) as compared to the 2021 budget based upon restarting the sale of memorial trees after being temporarily suspended due to the pandemic along with pandemic related reduced merchandise sales at community events dropping by 93.0% (\$4,650).

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 \$7,500 is 25.0% lower compared to the 2021 Budget as interest rates dropped significantly in 2021, a trend that is projected to continue into 2022.

2022 BUDGET: FUND SUMMARY



	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
General Fund Revenues						
Taxes	3,683,305	3,737,779	3,860,113	3,462,431	(397,682)	-10.3%
Donations, Advertising, Scholarship	69,465	55,800	40,000	43,000	3,000	7.5%
Program Fees	-	750	-	-	-	0.0%
Rentals, Leases	121,904	87,000	112,320	137,145	24,825	22.1%
Merchandise Sales	28,635	17,508	19,000	11,850	(7,150)	-37.6%
Transfers	26,368	13,184	26,368	26,368	-	0.0%
Bond, Insurance, Other Proceeds	43,806	129,561	-	-	-	0.0%
Interest	97,584	56,463	10,000	7,500	(2,500)	-25.0%
Total Revenues	4,071,067	4,098,045	4,067,801	3,688,294	(379,507)	-9.3%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
General Fund Expenses						
Salaries & Wages	1,853,556	1,647,432	1,748,608	1,877,536	128,928	7.4%
Contractual Services	1,116,921	867,713	1,116,089	1,186,240	70,151	6.3%
Repairs	24,053	18,365	25,575	30,850	5,275	20.6%
Supplies	429,449	300,427	453,268	498,737	45,469	10.0%
Transfers/Debt	835,400	320,500	75,000	1,565,381	1,490,381	1987.2%
Total Expenses	4,259,379	3,154,437	3,418,540	5,158,744	1,740,204	50.9%
Net	(188,312)	943,608	649,261	(1,470,450)	(2,119,711)	-326.5%

General Fund Expenses

As compared to the 2021 Budget, expenses are increasing overall by 50.9% (\$1,740,204).

Wages: Wages are increasing overall by 7.4% (\$128,928). The changes are primarily related to budgeted merit increases for existing staff along with the \$112,343 in expenses associated with the following three positions that are proposed to be restored following elimination due to the impact of the pandemic and are wholly or partially allocated to the Fund:

- Strategy and Planning Specialist
- Community Events & Development Supervisor
- Landscape Architect

Contractual Services: As compared to the 2021 Budget, Contractual Services are projected to increase by 6.3% (\$70,151). The changes in the General Fund are a result of the following:

- Increase in Health Care 11.7% (\$34,736) as a result of the staffing changes noted above.
- Increase in Consulting 388.9% (\$70,000) due to addressing DEI Team initiatives requiring the expertise and support of an outside facilitator (e.g., DEI organizational assessment and action planning) (\$20,000), engaging the community to update long-range priorities (e.g., community survey) (\$40,000), and conducting an employee organizational culture survey (\$10,000).
- Decreases in Brochure costs down 66.0% (\$16,500) following the change to a mostly online seasonal brochure and Mechanic Services 8.4% (\$11,500) to more accurately reflect actual costs.

2022 BUDGET: FUND SUMMARY



Supplies: Supply expenses are increasing by 10.0% (\$45,469) primarily due to the following:

- Swimming Pool Supplies 115.1% (10,700) due to plan to open both pools as compared to the 2021 Budget which only reflected opening one pool.
- Planning Projects 558.3% (33,500) to reflect the sale of Tree Memorials returning.

Transfers: Transfers are increasing by 1987.2% (\$1,490,381) with \$75,000 budgeted in 2022 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 increase from the prior year budget is due to a one-time transfer of \$1,491,745 in 2022 to the Capital Improvement Fund to finance proposed 2022 projects.

2022 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 2021 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects an increase of 34.0% (\$128,335) in revenue. The change is largely due to increased Property Tax revenue of \$127,935.

Based on participant demographics and the investment performance of IMRF's portfolio, the District's 2022 employer contribution rate set by IMRF is 9.25% which is a 12.5% decrease as compared to 2021 (10.57%). As a result, despite overall increased staffing costs to restore a number of positions that were eliminated due to the pandemic, IMRF Fund expenses are decreasing by 0.6% (\$2,876) and will not have a significant budget impact.

Although the IMRF Fund shows a very slight positive net in 2022, it will continue to maintain healthy year-end reserve balances.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
IMRF Department Revenues						
Taxes	404,020	445,921	376,978	504,913	127,935	33.9%
Interest	5,758	1,505	100	500	400	400.0%
Total Revenues	409,778	447,426	377,078	505,413	128,335	34.0%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
IMRF Department Expenses						
Contractual Services	315,291	341,552	506,858	503,982	(2,876)	-0.6%
Total Expenses	315,291	341,552	506,858	503,982	(2,876)	-0.6%
Net	94,487	105,874	(129,780)	1,431	131,211	-101.1%

Year	EPD Employer Contribution Rate
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%
2022	9.25%

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.

2022 BUDGET: FUND SUMMARY



FICA Fund

As compared to the 2021 Budget, FICA Fund revenues are increasing by 43.3% (\$173,695) overall. The increase is almost completely due to property taxes (\$173,695).

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 2022 Budget, FICA expenses are projected to increase 19.3% (\$92,769) due to the proposed restored and new positions for both full- and part-time. This increase is also due to the District's projected annual merit increases.

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
FICA Department Revenues						
Taxes	403,033	451,770	401,080	574,775	173,695	43.3%
Interest	4,645	1,956	100	100	-	0.0%
Total Revenues	407,678	453,726	401,180	574,875	173,695	43.3%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
FICA Department Expenses						
Contractual Services	393,223	284,090	481,345	574,114	92,769	19.3%
Total Expenses	393,223	284,090	481,345	574,114	92,769	19.3%
Net	14,455	169,636	(80,165)	761	80,926	-100.9%

Liability Fund

The Liability Fund reflects an increase in revenue of 34.8% (\$92,781) as compared to the 2021 Budget. This is due mainly to the proposed tax levy increasing in the property tax allocation (\$92,781).

Wages: Wages are increasing overall by 43.9% (\$12,770). The change is primarily related to the addition of a full-time position in the Human Resources department during 2021, a Human Resources Generalist (\$10,815).

Contractual Services: Contractual service expenses are increasing by 8.4% (\$24,502) primarily due to the increase of unemployment (\$20,000) as impacts of the pandemic continue. 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.) which is provided in the District's most recent annual audit.

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

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Liability Department Revenues						
Taxes	248,458	267,925	266,507	359,288	92,781	34.8%
Interest	337	16	50	50	-	0.0%
Total Revenues	249,038	268,472	266,557	359,338	92,781	34.8%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Liability Department Expenses						
Salaries & Wages	29,060	28,880	29,116	41,886	12,770	43.9%
Contractual Services	215,840	221,380	292,579	317,081	24,502	8.4%
Total Expenses	244,900	250,260	321,695	358,967	37,272	11.6%
Net	4,138	18,212	(55,138)	371	55,509	-100.7%

2022 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 2021 Budget, revenue in the Audit Fund reflects a decrease of 18.0% due to decreased property tax revenue of \$11,428. Expenses are projected to decrease 10.9% (\$6,273) while the 2022 Proposed Budget is projected to generate a net budget surplus of \$476 (revenues minus expenses), and to have cash and reserves at the end of 2022 to meet targeted balances.

Wages are projected to decrease by 20.7% (\$6,497) due to the restructuring of the finance department from four full-time employees to three full-time employees.

Contractual Services overall are increasing by 0.8% (\$224) and fund costs for audit services necessary to conduct the annual audit and actuarial services to calculate post-employment benefits liability for the District. Primary expenses in the Audit Fund include the annual audit, actuarial services and salaries and benefits related to preparing the annual financial statements.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Audit Department Revenues						
Taxes	40,906	63,664	63,328	51,900	(11,428)	-18.0%
Interest	462	147	100	100	-	0.0%
Total Revenues	41,368	63,811	63,428	52,000	(11,428)	-18.0%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Audit Department Expenses						
Salaries & Wages	33,331	31,649	31,313	24,816	(6,497)	-20.7%
Contractual Services	20,884	19,346	26,484	26,708	224	0.8%
Total Expenses	54,215	50,995	57,797	51,524	(6,273)	-10.9%
Net	(12,847)	12,816	5,631	476	(5,155)	-91.5%

2022 BUDGET: FUND SUMMARY



RECREATION FUND

Recreation Fund: Purpose

Accounts for the provision of recreational services including sports, fitness, racquet sports, 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

Beginning in 2022, the proprietary fund known as the Enterprise Services Fund has been eliminated and its associated revenues and expenditures (consisting of Courts Plus and Wilder Mansion) have been consolidated into the Recreation Fund. As a result, very significant changes have occurred in the Fund as described on the following pages. As compared to the 2021 Budget, Recreation Fund revenue is increasing by 110.4% (\$4,420,056) and expenses are increasing by 119.4% (\$4,571,377). Overall, the Recreation Fund exhibits a net surplus of \$24,419.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Recreation Fund Revenues						
Taxes	1,667,914	1,580,147	1,793,156	2,080,433	287,277	16.0%
Donations, Advertising, Scholarships	5,335	5,650	1,500	3,575	2,075	138.3%
Program Fees	3,535,111	1,017,679	1,783,800	4,060,747	2,276,947	127.6%
Rentals, Leases	32,324	5,584	13,000	331,318	318,318	2448.6%
Passes, Memberships, Daily Uses	475,197	32,381	356,572	1,780,294	1,423,722	399.3%
Merchandise Sales	126,634	4,448	45,726	60,572	14,846	32.5%
Transfers	-	-	-	77,540	77,540	0.0%
Bond, Insurance, Other Proceeds	3,441	(653)	-	14,331	14,331	0.0%
Interest	53,326	17,143	10,000	15,000	5,000	50.0%
Total Revenues	5,899,282	2,662,379	4,003,754	8,423,810	4,420,056	110.4%
Recreation Fund Expenses						
Salaries & Wages	3,320,861	2,149,673	2,603,123	5,618,370	3,015,247	115.8%
Contractual Services	1,109,624	666,426	839,204	1,925,490	1,086,286	129.4%
Repairs	25,665	39,657	59,100	186,113	127,013	214.9%
Supplies	405,804	173,147	225,219	568,050	342,831	152.2%
Transfers/Debt	1,180,368	637,684	101,368	101,368	-	0.0%
Total Expenses	6,042,322	3,666,587	3,828,014	8,399,391	4,571,377	119.4%
Net	(143,040)	(1,004,208)	175,740	24,419	(151,321)	-86.1%

Recreation Fund Revenue

Taxes: Tax revenue is proposed to increase by 16.0% (\$287,277) as compared to the 2021 Budget due an increase in the property tax levy (\$358,952) offset by a decreased allocation of Corporate Replacement Taxes of \$72,000.

Program Fees: As compared to the 2021 Budget, Program Fee revenue is increasing by 127.6% (\$2,276,947) overall due to participation numbers returning to near pre-COVID levels in core program offerings combined with the shift of \$1,146,835 in program revenues for Courts Plus and Wilder Mansion to this Fund.

All Recreation program areas are projected to increase, with the highest detailed below:

- Rec Station by 88.4% (\$586,000)
- Summer Camp by 86.7% (\$120,250)
- Early Childhood by 45.6% (\$85,176)
- Visual/Performing Arts by 69.1% (\$84,433)

2022 BUDGET: FUND SUMMARY



All other program areas projected to have revenue increases are as follows:

- Sports and Fitness by 10.3% (64,673);
- General Interest, Trips & Special Events by 328.2% (\$58,476);
- Trips by 51.2% (\$4,140); and
- Seniors by 321.2% (\$28,268).

In addition, outdoor aquatic programming, including swim lessons, will be relaunched in 2022 after a two-year hiatus due to the pandemic with revenues increasing by 1,546.8% (\$97,842).

Lastly, program revenue at Courts Plus is increasing in the following program areas:

- Racquet Sports programs by 22.4% (\$127,895) due to larger class sizes;
- Kids Plus Care restarting (\$50,700) and;
- increased participation in Martial Arts (\$11,289) due to increased participation;

These increases are offset by decreases in: Kids Plus programs (\$15,620), Summer Camps (\$35,920) and, due to difficulties in hiring, Personal Training (\$48,437).

Rentals: Rental revenue is increasing overall by 2,448.6% (\$318,318) as compared to 2021 budget nearly entirely due to the shift of \$312,258 in revenues for Courts Plus and Wilder Mansion to this Fund.

Passes, Membership and Daily Uses: As compared to the 2021 Budget, revenue is projected to increase by 399.3% (\$1,423,722) predominantly due to the shift of \$1,250,961 in revenues for Courts Plus and Wilder Mansion to this Fund, combined with pool pass, punch cards and daily admission revenue being projected to increase by 56.4% (\$175,833) due to the anticipated elimination of pandemic related restrictions, offset by a slight decrease in daily admissions for the spray ground, batting cages and mini golf at the Hub of 6.8% (\$3,072).

Merchandise Sales: Revenue from merchandise sales is increasing overall by 32.5% (\$14,846) due, in large part, to the shift of \$17,164 in revenues for Courts Plus and Wilder Mansion to this Fund offset by a slight reductions in dance and gymnastics apparel sales due to fewer participants in competitive dance and gymnastics.

Transfers: Transfer revenue of \$77,450 represents a transfer that was previously made to the Enterprise Services Fund from the Museum Fund now being made to this 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).

Recreation Fund Expenses

Wages: Wages are increasing by 115.8% (\$3,015,247) overall due to the shift of \$1,957,706 in expenses for Courts Plus and Wilder Mansion to this Fund along with a number of other changes as follows.

Full time wages as compared to 2021 are up by \$466,712 due to budgeted merit increases for existing staff along with the \$275,758 in expenses associated with the six positions listed on the next page proposed to be restored following elimination due to the impact of the pandemic and are wholly or partially allocated to the Fund.

2022 BUDGET: FUND SUMMARY



- Strategy and Planning Specialist
- Community Events & Development Supervisor
- Landscape Architect
- Facilities Supervisor - The Hub & Rentals
- Program Supervisor - Adults/Facility
- Registration Clerk (Adult Center)

Along with two new positions proposed for 2022:

- Program Supervisor - Tennis
- Facilities Specialist I (Adult Center)

Part-time wages are also increasing, by \$679,469, due to participation numbers returning to near pre-COVID levels in core program offerings along with the shift of expenses for Courts Plus and Wilder Mansion to this Fund.

Program areas with the largest year over year projected growth include the following:

- Aquatics staff including lifeguards, managers, aquatic program staff and guest service staff (\$239,539)
- Kids Plus Care (\$36,295)
- Rec Station (\$308,546);
- Summer Camps (\$59,340);
- Registration Staff (\$11,358)
- Visual and Performing Arts (\$30,484)

Contractual Services: As compared to the 2021 Budget, contractual services are increasing 129.4% (\$1,086,286) primarily due to the shift of \$846,256 in expenses for Courts Plus and Wilder Mansion to this Fund along with a number of other changes as follows.

Increases have taken place in contractual services in many program areas due to participation numbers returning to near pre-COVID levels in core program offerings with the largest as follows:

- General Interest (\$31,385)
- Rec Station and Summer Camps (\$38,700)
- Day Trips & Seniors (\$20,786)
- Visual and Performing Arts (\$24,652)

In addition, as a result of the staffing changes noted above Health Care 36.6% (\$150,192) has increased accordingly. Brochure costs are down 67.4% (\$30,675) following the change to a mostly online seasonal brochure.

2022 BUDGET: FUND SUMMARY



Supplies: Supply expenses are increasing by 152.2% (\$342,831) due in large part to the shift of \$289,700 in expenses for Courts Plus and Wilder Mansion to this Fund along with a number of other changes as follows. Program supply budgets are proposed to increase with the most significant occurring in:

- Aquatics (\$2,230),
- General Interest (\$4,675),
- Rec Station and Summer Camps (\$9,680),
- Sports & Fitness (\$5,325)
- The Hub (\$1,247)

Transfers: Transfer expenses are unchanged at \$101,368 as compared to the 2021 budget and include \$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.

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 2021 Budget, Museum Fund revenue is decreasing by 9.9% (\$28,980) and while the Fund is projected to generate a net budget deficit of \$24,923 due to a planned spend down of reserves, it is projected to have cash and reserves at the end of 2022 to meet targeted balances.

Salaries reflect a decrease of 12.6% (\$15,048) due to reduced expenditures following a staff retirement.

Contractual Services reflect a decrease of 13.3% (\$7,124) primarily due to a decrease in health care (\$7,565).

Repairs and Supplies expenses are each budgeted to decrease by \$1,000 as compared to 2021.

Capital expenditures of \$25,000 are budgeted to partially fund Wilder Mansion Soffit/Fascia Repairs and Wedding Bowl Improvements.

Transfers of \$77,540 to the Recreation Fund represent funding for part-time wages, building maintenance, utilities, and supplies related to free community events at Wilder Mansion.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Museum Department Revenues						
Taxes	230,062	294,453	292,894	264,664	(28,230)	-9.6%
Donations, Advertising, Scholarships	3,649	1,423	400	-	(400)	-100.0%
Program Fees	785	-	350	-	(350)	-100.0%
Interest	3,833	892	-	-	-	0.0%
Total Revenues	238,329	296,768	293,644	264,664	(28,980)	-9.9%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Museum Department Expenses						
Salaries & Wages	112,468	107,851	119,323	104,275	(15,048)	-12.6%
Contractual Services	55,785	51,118	53,736	46,612	(7,124)	-13.3%
Repairs	2,785	-	4,500	3,500	(1,000)	-22.2%
Supplies	26,922	23,782	33,660	32,660	(1,000)	-3.0%
Capital	-	-	-	25,000	25,000	100.0%
Transfers/Debt	129,040	126,040	77,540	77,540	-	0.0%
Total Expenses	327,000	308,791	288,759	289,587	828	0.3%
Net	(88,671)	(12,023)	4,885	(24,923)	(29,808)	-610.2%

2022 BUDGET: FUND SUMMARY



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 2021 Budget, revenue is increasing by 1.2% (\$9,645) due to an increase in Property Tax revenue.

Expenses in the SRA Fund are increasing by 67.0% (\$411,741) as compared to the 2021 Budget and overall, the SRA Fund will have a net budget deficit of \$198,546 (revenues minus expenses) to fund accessibility improvements as described below.

Wages are increasing by 11.3% (\$19,164) primarily due to the restoration of a full-time inclusion supervisor position necessitated by increased participation levels as the District transitions out of the pandemic.

Contractual Services expenses are decreasing by 3.1% (\$7,623) due to an increase in health care (\$7,358) offset by a decrease in program services (\$15,475), specifically the projected decreased demand for transportation services.

Supplies are increasing by \$200 for projected accessibility supplies for participants.

Capital is increasing by \$400,000 as compared to 2021 for accessibility improvements on both the Adult Center and Centennial Park development projects (\$200,000), as well the Eldridge Park East Play Area Redevelopment (\$200,000) that was originally scheduled for 2020, but then deferred due to the pandemic.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
SRA Department Revenues						
Taxes	784,725	822,339	817,993	827,638	9,645	1.2%
Passes, Memberships, Daily Uses	564	222	300	-	(300)	-100.0%
Interest	5,708	3,078	-	-	-	0.0%
Total Revenues	790,997	825,639	818,293	827,638	9,345	1.1%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
SRA Department Expenses						
Salaries & Wages	231,759	145,119	169,398	188,562	19,164	11.3%
Contractual Services	229,929	214,603	244,845	237,222	(7,623)	-3.1%
Supplies	349	550	200	400	200	100.0%
Capital	227,027	-	200,000	600,000	400,000	200.0%
Total Expenses	689,064	360,272	614,443	1,026,184	411,741	67.0%
Net	101,933	465,367	203,850	(198,546)	(402,396)	-197.4%

2022 BUDGET: FUND SUMMARY



DEBT SERVICE FUND

As compared to the 2021 Budget, revenue in this Fund exhibits an increase of 1.4% (\$29,104) overall primarily due to an increase in budgeted property tax revenue (\$32,885). The 2022 Proposed Budget is projected to break even (revenues minus expenses).

Transfer revenue totaling \$254,288 includes the following:

- \$104,288 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 1.5% (\$30,380) due to the issuance of the 2022 General Obligation Limited Tax Park (rollover) Bond in the amount of \$630,019.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Debt Service Fund Revenues						
Taxes	1,202,679	1,245,890	1,269,959	1,302,844	32,885	2.6%
Transfers	315,697	534,675	254,009	254,288	279	0.1%
Bond, Insurance, Other Proceeds	4,781	-	520,324	516,264	(4,060)	-0.8%
Interest	4,286	1,839	1,000	1,000	-	0.0%
Total Revenues	1,527,443	1,782,404	2,045,292	2,074,396	29,104	1.4%
Debt Service Fund Expenses						
Contractual Services	63,366	1,425	7,000	5,702	(1,298)	-18.5%
Transfers/Debt	1,703,382	2,005,846	2,037,016	2,068,694	31,678	1.6%
Total Expenses	1,766,748	2,007,271	2,044,016	2,074,396	30,380	1.5%
Net	(239,305)	(224,867)	1,276	-	(1,276)	-100.0%

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

2022 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 2021 Budget, the Capital Improvement Fund exhibits a decrease of 15.4% (\$295,459) in revenue and an increase of 12.8% (\$363,935) in expenses due to increased proposed capital project spending in 2022.

Donations revenue is decreasing by 97.5% (\$214,000) as the 2021 Budget included a one-time developer donation of \$214,500 to partially fund the 135 Palmer Drive Demolition and Site Improvements.

Transfers of cash and investments from other Funds is increasing by 100.0% (\$1,491,745) as a transfer for capital from the General Fund is proposed in order to complete proposed capital projects for 2022.

Bond, Insurance, Other Proceeds revenue is decreasing by 93.2% (\$1,570,704) as the 2021 Budget included one-time proceeds from the sale of the Abbey (\$1,600,000) to fund the two-year Adult Center and Centennial Park Development projects (see pages 181-182 for a detailed overview of capital plan funding).

Total **Capital** expenditures budgeted for 2022 are \$3,216,538 which is a 12.8% (\$363,935) increase as compared to the 2021 Budget. The increase is due to the carryover from 2021 of the Adult Center, Centennial Park Development and Glos Park Renovation projects along with proposed increased spending on capital improvements following two years of deferred projects (see pages 171-180 for a detailed overview of capital plan spending).

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Capital Fund Revenues						
Donations, Advertising, Scholarships	183,400	6,750	219,500	5,500	(214,000)	-97.5%
Grants	357,048	-	-	-	-	0.0%
Transfers	1,851,700	562,500	-	1,491,745	1,491,745	100.0%
Bond, Insurance, Other Proceeds	5,569,723	174,043	1,684,459	113,755	(1,570,704)	-93.2%
Interest	26,170	12,837	10,000	7,500	(2,500)	-25.0%
Total Revenues	7,988,041	756,130	1,913,959	1,618,500	(295,459)	-15.4%
Capital Fund Expenses						
Capital	8,350,221	885,727	2,852,603	3,216,538	363,935	12.8%
Transfers/Debt	61,134	-	-	-	-	0.0%
Total Expenses	8,411,355	885,727	2,852,603	3,216,538	363,935	12.8%
Net	(423,314)	(129,597)	(938,644)	(1,598,038)	(659,394)	70.2%

Minor Fund in the Capital Improvement Fund

Paving and Lighting Fund

Paving and Lighting Fund: Purpose

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

Revenues include

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

Expenses include

Capital projects and paving supplies

As compared to the 2021 Budget, Paving and Lighting revenue is decreasing by 1.0% (\$1,364) due to a proposed decrease in budgeted property **Taxes**.

The proposed 2022 budget proposes expenses increasing by 100% (\$351,405) including the use of \$216,394 in reserves to partially fund the Plunkett Park/Courts Plus Parking Lot Resurfacing. Due to pandemic related deferrals, no paving and lighting projects were completed in 2021. (see pages 171-180 for a detailed overview of capital plan spending).

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Paving & Lighting Fund Revenues						
Taxes	142,299	142,927	136,375	135,011	(1,364)	-1.0%
Transfers	39,200	-	-	-	-	0.0%
Interest	129	108	-	-	-	0.0%
Total Revenues	181,628	143,035	136,375	135,011	(1,364)	-1.0%
Paving & Lighting Fund Expenses						
Capital	166,572	84,800	-	351,405	351,405	100.0%
Total Expenses	166,572	84,800	-	351,405	351,405	100.0%
Net	15,056	58,235	136,375	(216,394)	(352,769)	-258.7%

2022 BUDGET: FUND SUMMARY



ENTERPRISE SERVICES FUND

Beginning in 2022, the proprietary fund known as the Enterprise Services Fund has been eliminated and its associated revenues and expenditures (consisting of Courts Plus and Wilder Mansion) have been consolidated into the Recreation Fund.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Enterprise Services Revenue						
Donations, Advertising, Scholarships	5,300	450	1,575	-	(1,575)	-100.0%
Grants	-	2,825	-	-	-	0.0%
Program Fees	1,400,676	522,723	1,054,971	-	(1,054,971)	-100.0%
Rentals, Leases	336,070	125,085	315,494	-	(315,494)	-100.0%
Passes, Memberships, Daily Uses	2,309,897	853,372	937,981	-	(937,981)	-100.0%
Merchandise Sales	30,790	10,719	25,225	-	(25,225)	-100.0%
Transfers	77,540	77,540	77,540	-	(77,540)	-100.0%
Bond, Insurance, Other Proceeds	17,840	14,331	7,931	-	(7,931)	-100.0%
Interest	50,397	27,464	10,000	-	(10,000)	-100.0%
Total Revenues	4,228,510	1,634,509	2,430,717	-	(2,430,717)	-100.0%
Enterprise Services Expenses						
Salaries & Wages	2,446,812	1,613,577	1,869,067	-	(1,869,067)	-100.0%
Contractual Services	1,395,878	762,417	869,494	-	(869,494)	-100.0%
Repairs	81,911	63,539	122,505	-	(122,505)	-100.0%
Supplies	260,481	134,448	274,492	-	(274,492)	-100.0%
Capital	504,171	364,724	-	-	-	0.0%
Transfers/Debt	1,010	-	-	-	-	0.0%
Total Expenses	4,690,263	2,938,705	3,135,558	-	(3,135,558)	-100.0%
Net	(461,753)	(1,304,196)	(704,841)	-	704,841	-100.0%

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

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 2021 Budget, Sugar Creek Golf Course revenues are projected to increase by 21.6% (\$237,194) with expenses increasing by 17.1% (\$187,066). Overall the Fund exhibits a net surplus of \$50,128.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is increasing by 8.3% (\$8,960) due to a projected post-pandemic increase in the number of participants for Junior Golf.

Rental revenue is projected to decrease 7.0% (\$12,440) due to the sale of the rental property adjoining the course resulting in the loss of \$15,600 in rental income. This decrease is offset by increases in riding cart rental revenue (\$1,560) and banquet rentals (\$1,600).

As compared to the 2021 Budget, **Passes, Memberships, Daily Use** revenue is projected to increase overall by 4.0% (\$27,475). Specifically daily use fees are projected to increase 3.1% (\$17,573) based upon the prior four-year average number of rounds of 26,500 using current pricing for weekday (63%) and weekend (37%) play including a \$4 increase in weekly participant greens fees for five weeks of Junior Golf. In addition, driving range fees generated are projected to increase by 7.9% (\$9,902) due to a \$1/basket rate increase.

As compared to the 2021 Budget, **Merchandise Sales** revenue is increasing at the golf course by 10.6% (\$13,199) based on projected increases in pro shop sales 20.0% (\$5,000), beer/wine sales 24.4% (\$12,199) and liquor sales 80% (\$8,000), all based upon prior three averages excluding 2020 when the clubhouse was closed due to pandemic restrictions. These increases are offset by reductions in food sales 50% (\$10,000) and soft drink sales 10% (\$2,000) due to reduced food and beverage service as part of the Junior Golf program.

Sugar Creek Golf Course Fund Expenses

As compared to the 2021 Budget, **Wages** are increasing by 4.2% overall (\$15,528) due to the return of part-time and seasonal staff.

Contractual Services expenses are decreasing by 11.8% (\$28,667) overall as compared to the 2021 Budget primarily due to reduced spending on consulting (\$22,800) related to engineering services for the creek restoration project combined with increased banking fees (\$5,200) expected as more customers are using the online booking system.

Repairs expenses are increasing by 102.1% (\$9,395) from the 2021 Budget consisting primarily of \$9,000 for sealcoating of the parking lot and driving range tee line.

Supplies are increasing by 9.3% (\$16,531) as compared to the 2021 Budget due to the proposed purchase of chairs and tables for the clubhouse banquet room and a new ball dispenser for the driving range.

2022 BUDGET: FUND SUMMARY



As compared to the 2021 Budget, **Capital** expenses are increasing by 248.6% (\$174,000). Included is \$30,000 for the required replacement of the underground fuel tank, along with an additional \$200,000 for replacement of maintenance equipment proposed to be funded using proceeds from the proposed sale of the rental property adjacent to the clubhouse parking lot at Sugar Creek Golf Course.

This Fund also reflects **Transfer** expenses of \$104,288 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).

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Sugar Creek Golf Course Revenues						
Program Fees	110,515	9,662	107,500	116,460	8,960	8.3%
Rentals, Leases	163,511	162,697	178,920	166,480	(12,440)	-7.0%
Passes, Memberships, Daily Uses	552,417	634,765	686,550	714,025	27,475	4.0%
Merchandise Sales	169,687	79,006	125,000	138,199	13,199	10.6%
Bond, Insurance, Other Proceeds	223	109	-	200,000	200,000	0.0%
Interest	838	16	-	-	-	0.0%
Total Revenues	997,191	886,255	1,097,970	1,335,164	237,194	21.6%
	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Sugar Creek Golf Course Expenses						
Salaries & Wages	372,860	318,323	371,883	387,411	15,528	4.2%
Contractual Services	188,792	178,872	242,224	213,557	(28,667)	-11.8%
Repairs	5,855	10,760	9,205	18,600	9,395	102.1%
Supplies	176,188	104,921	177,921	194,452	16,531	9.3%
Capital	122,993	121,040	70,000	244,000	174,000	248.6%
Transfers/Debt	52,926	25,938	225,472	225,751	279	0.1%
Total Expenses	919,614	759,854	1,096,705	1,283,771	187,066	17.1%
Net	77,577	126,401	1,265	51,393	50,128	3962.7%

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 143.

2022 BUDGET: FUND SUMMARY



2022 Budget Interfund Transfer Summary

The 2022 interfund transfers are identified in the table below. Transfers appear in the budget because they require expenditure authorization, but are excluded in the “Expenditure by Function” sections of the budget document and when calculating expenditure increases as they are recorded as appropriated and expended twice: once in the fund they are being transferred from and once in the fund they are expended from. The practice of “netting out” such interfund transfers is consistent with Generally Accepted Accounting Principles (GAAP).

	General Fund	Recreation Fund	Museum Fund	Debt Service Fund	Sugar Creek Golf Course Fund	Capital Improvements Fund	Outside Recipients	Total
A 2012 G.O. Limited Tax Refunding Debt Certificates				104,288	(104,288)			-
B 2017A Land Acquisition Debt	(75,000)	(75,000)		150,000				-
C Adult League Field Maintenance	26,368	(26,368)						-
D Capital Projects	(1,491,745)					1,491,745		-
E Village of Villa Park/Driving Range Bond Payment					(121,463)		121,463	-
F Wilder Mansion Public Events		77,540	(77,540)					-
Revenues	26,368	77,540	-	254,288	-	1,491,745	121,463	1,971,404
Expenses	(1,566,745)	(101,368)	(77,540)	-	(225,751)	-	-	(1,971,404)
Total	(1,540,377)	(23,828)	(77,540)	254,288	(225,751)	1,491,745	121,463	-

*() Transfers Out

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

- A. A transfer of \$104,288 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;
- B. 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;
- C. A transfer of \$26,368 from the Recreation Fund to the General Fund to fund ballfield maintenance expenses associated with Adult Athletic League programs;
- D. A transfer of \$1,491,745 from the General Fund to the Capital Improvements Fund for capital projects;
- E. 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.
- F. A transfer of \$77,540 from the Museum Fund to the Recreation 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 Wilder Mansion;

THIS PAGE INTENTIONALLY LEFT BLANK

2022 BUDGET: REVENUE ANALYSIS



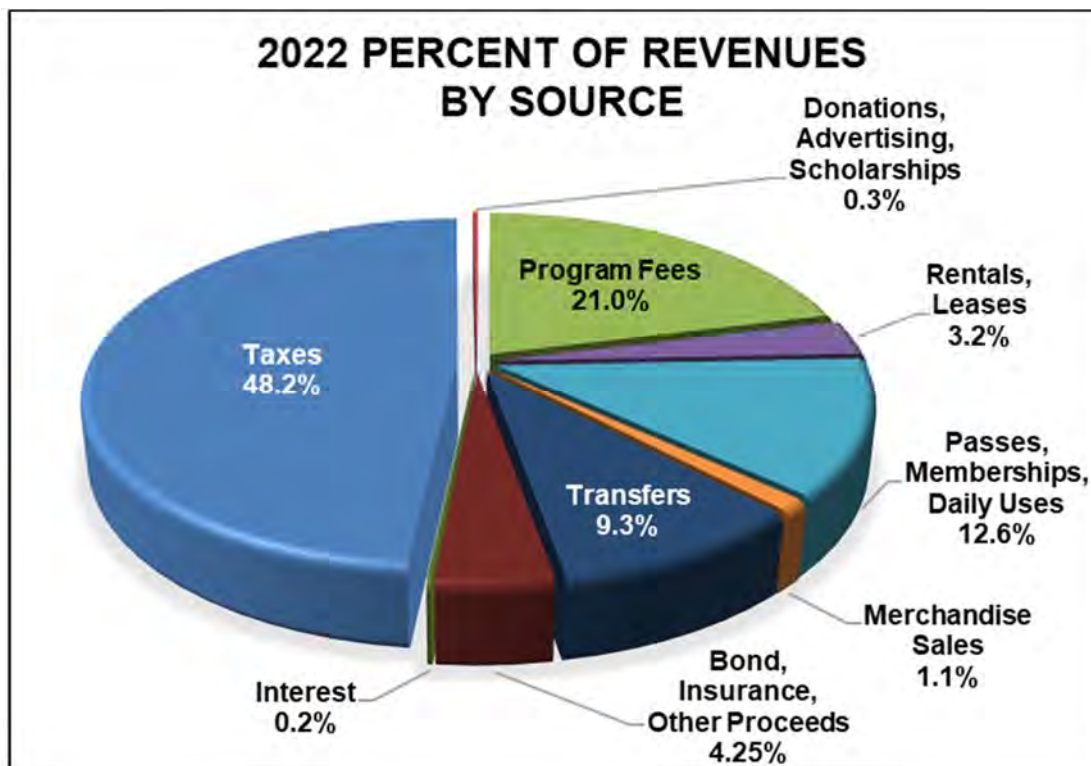
The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: 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 61 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.

2022 BUDGET: REVENUE ANALYSIS



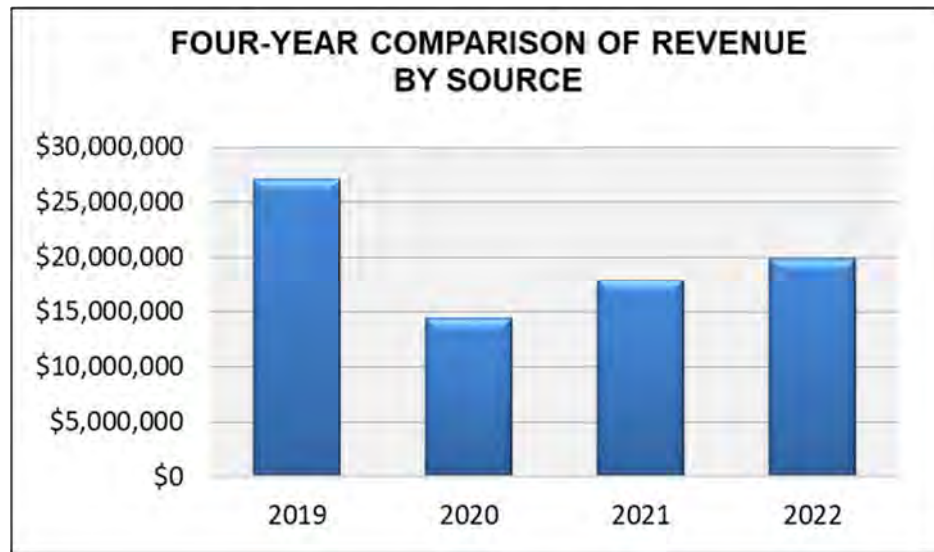
The graph below illustrates the percentage of revenue projected for each source for 2022.



The table below summarizes revenue from all sources including 2021 approved budget revenue, 2019 and 2020 actual revenue, and the 2022 projected difference and percentage change in revenue as compared to the 2021 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Taxes	8,807,401	9,052,815	9,278,383	9,563,897	285,514	3.1%
Donations, Advertising, Scholarships	267,149	70,073	262,975	52,075	(210,900)	-80.2%
Grants	357,048	2,825	-	-	-	0.0%
Program Fees	5,047,087	1,550,814	2,946,621	4,177,207	1,230,586	41.8%
Rentals, Leases	653,809	380,366	619,734	634,943	15,209	2.5%
Passes, Memberships, Daily Uses	3,338,075	1,520,740	1,981,403	2,494,319	512,916	25.9%
Merchandise Sales	355,746	111,681	214,951	210,621	(4,330)	-2.0%
Transfers	2,310,505	1,187,899	357,917	1,849,941	1,492,024	416.9%
Other Proceeds	5,640,057	317,922	2,212,714	844,350	(1,368,364)	-61.8%
Interest	253,473	123,464	41,350	31,750	(9,600)	-23.2%
Total Revenues	27,030,350	14,318,599	17,916,048	19,859,103	1,943,055	10.8%

2022 BUDGET: REVENUE ANALYSIS



The total 2022 proposed revenue for all funds is \$19,859,103. This represents a 10.8% increase from the 2021 Budget yet remains 6.2% less than 2019 actual revenues (excluding 2019 bond sale proceeds of \$5.5 million for the purchase of the 155 E. St. Charles Road property) prior to the pandemic.

Diverse 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 101), non-tax revenues are required to account for 55% of total revenues and while the 2022 Budget does reflect a 25.6% increase in budgeted non-tax revenues (excluding transfers and other proceeds) as compared to 2021, it will not meet policy with non-tax revenues projected to account for 38% of total revenues due to the continuing transitioning to the future following significant contraction of fee-based programs and services due to the COVID-19 pandemic.



2022 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 2022 budget.

48.2%

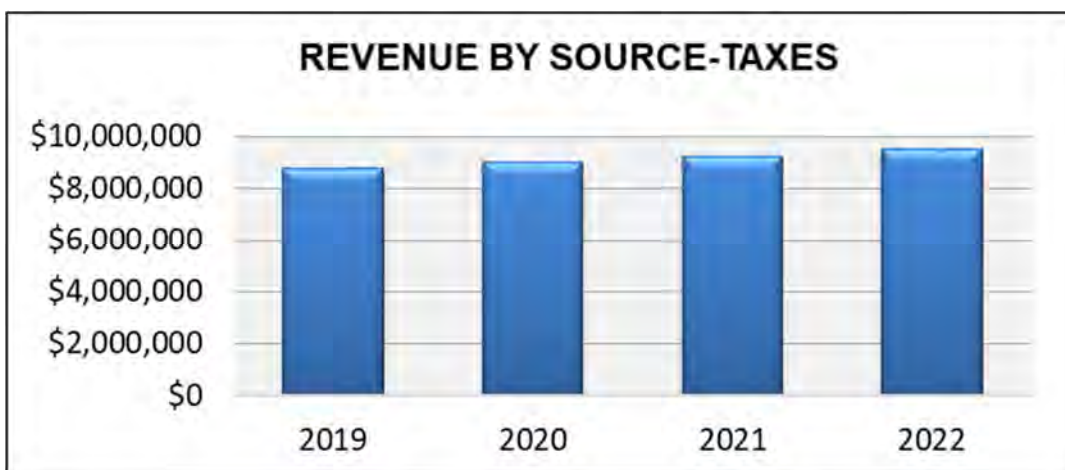
PROPERTY AND CORPORATE REPLACEMENT TAXES

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 3.1% (\$285,514).

The 2022 Budget reflects an increase in Property Tax revenue of \$215,679 compared to the approved extension in the prior levy year which came in higher than was budgeted in 2021. The increase is primarily attributable to increases in the Consumer Price Index (CPI) of 1.4% and the projected EAV increase of 5.472% for the proposed tax levy. Overall, this increase of 2.34% from the approved property tax extension will assist in funding proposed operating expenditures in the 2022 Budget, including adherence to the continued mandated increase in the minimum wage, the shift of operations for Courts Plus and Wilder Mansion into the Recreation Fund, the opening of the Adult Center, and the reestablishment of a number of full-time positions eliminated in 2020 due to the pandemic.

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 2022 budgeted replacement tax revenue is increasing by \$30,000 (15.4%) as compared to the prior year. This is based on prior year actuals and estimates from the County. The following chart illustrates 2019 and 2020 actual total tax revenue and budget from 2021 and 2022.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
8,807,401	9,052,815	9,278,383	9,563,897	285,514	3.1%



2022 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 2021 levy, property assessments were not finalized by the township assessor's offices; therefore, the prior three-year average of 5.47% is being used to estimate the projected EAV. Total new construction is estimated at approximately \$37,238,554, based on the most recent three-year average and the applicable CPI for the twelve-month period ending December 31, 2020 is 1.4%.

2021 LIMITING RATE				
Prior Year Levy				
<u>Including Cook County</u>		<u>CPI %</u>		
7,083,538	X	1 +1.4%	=	7,182,708
Prior Year EAV				
+ 5.47% Increase		+ New Construction		
				0.2460
<u>(DuPage & Cook)</u>		<u>(DuPage & Cook)</u>		
2,958,815,148	-	39,275,503	=	2,919,539,645

Based upon those assumptions, the District's limiting rate (excluding SRA and Bond and Interest) is calculated at 0.2460. After calculating the levy using this rate, the total increase would equate to \$197,691 in additional tax dollars which excludes any changes to the Debt Service Fund. This 2.79% increase will assist in funding proposed operating expenditures in the 2021 Budget including the continued mandated

2022 BUDGET: REVENUE ANALYSIS



increase in the minimum wage, the shift of operations for Courts Plus and the Wilder Mansion into the Recreation Fund, the opening of the Adult Center and the reestablishment of a number of full-time positions eliminated in 2020 due to the pandemic.

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.
 - The proposed levy in the General Fund for the 2022 Budget is proposed to decrease by \$508,690 due this fund being projected to both cover its expenses and meet its reserve targets.
 - The proposed levy in the Recreation Fund for the 2022 Budget is proposed to increase by \$362,125 in order to assist in funding the shift of operations for Courts Plus and Wilder Mansion into the Recreation Fund, the opening of the Adult Center as well as the majority of the allocated funding for the reestablished positions being borne by this Fund.
- 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).
 - Due to increased operating expenditures, particularly due to expanded full and part-time staffing levels as the District continues to make its way out of the pandemic, and in order to meet targets for year-end reserves, increases in the IMRF (\$125,679), FICA (\$173,804) and Liability (\$93,602) Funds are recommended.
 - The Paving and Lighting Fund statutory rate limit is 0.0050 and annual taxes levied are close to the maximum, while budgeted paving and lighting projects typically exceed taxes collected in this fund. The proposed levy includes a slight decrease of \$3,893.
 - Recommended year-end reserve balances in the Audit Fund are projected to meet the Tier 1 target and the current level of taxes are projected to be sufficient to support the anticipated 2022 operating expenses. As a result, a decrease of \$14,905 in the tax levy is recommended.
- The last tax levies to evaluate are the SRA and Museum Funds.
 - The proposed levy in the Museum Fund for the 2022 Budget is proposed to decrease by \$30,031 due to staffing changes resulting in lower personnel costs allocated to the Fund. This fund being projected to both cover its expenses and meet its reserve targets.
 - The reserve balance in the SRA fund is projected to be sufficient to both meet its Tier 1 target balance and to fund proposed 2022 park and facility accessibility improvements as well as future projects deferred due to the pandemic; therefore, no levy increase is recommended in the SRA fund.

2022 BUDGET: REVENUE ANALYSIS



TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	2020 Extensions <i>(DuPage & Cook)</i>	Proposed 2022 Budget Proposed 2021 Levy	2021 Proposed Increase/(Decrease)	% Increase/ Decrease(-)	2021 Tax Rate Extended
General	0.3500	3,778,822	3,270,132	(508,690)	-13.46%	0.1105
Recreation	0.3700	1,739,324	2,101,449	362,125	20.82%	0.0710
Museum	0.0700	297,368	267,337	(30,031)	-10.10%	0.0090
IMRF	None	384,335	510,014	125,679	32.70%	0.0172
FICA	None	406,777	580,581	173,804	42.73%	0.0196
Liability Insurance	None	269,315	362,917	93,602	34.76%	0.0123
Audit	0.0050	67,329	52,424	(14,905)	-22.14%	0.0018
Paving & Lighting	0.0050	140,268	136,375	(3,893)	-2.78%	0.0046
Aggregate Extension		7,083,538	7,281,229	197,691	2.79%	0.2460
Special Recreation	0.0400	835,998	835,998	0	0.00%	0.0283
Bond & Interest	None	1,284,856	1,302,844	17,988	1.40%	0.0440
Total (Aggr. Ext + Bond & Interest)		9,204,392	9,420,071	215,679	2.34%	0.3184

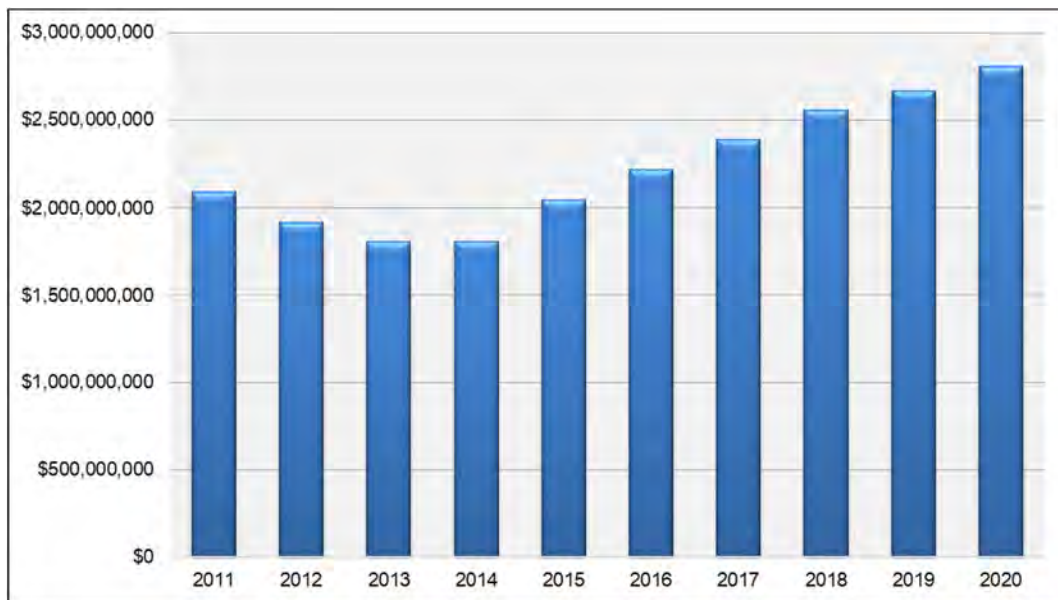
Since the tax levy does not exceed the prior year extension by more than 5%, the District is not required to hold a Truth in Taxation hearing based on Truth in Taxation Act requirements. The Park Board approved the 2021 Tax Levy Resolution on October 11, 2021 and will consider approval of the 2021 Tax Levy Ordinance on December 13, 2021 (approving taxes to be levied in 2021 and extended in 2022).

2022 BUDGET: REVENUE ANALYSIS

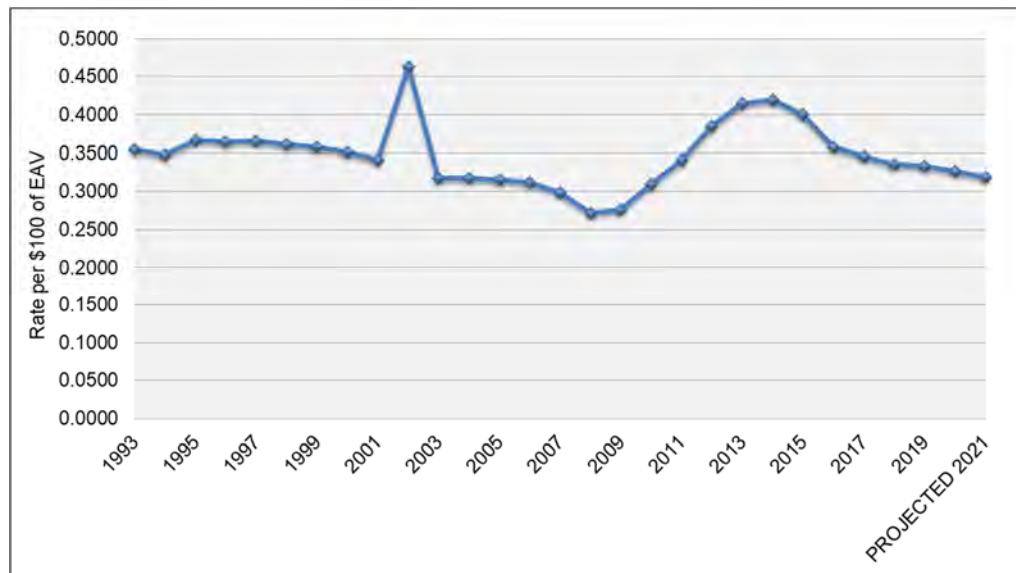


Property Tax Rate and EAV

Changes in the tax levy are based on fluctuations in the Equalized Assessed Valuation (EAV). In the 5-year period from 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, based upon the prior three year average, the value of property is improving with the EAV projected to increase 5.47%. Below is a chart that illustrates EAV growth and declines over the last ten years (change in the value of property in Elmhurst).



When the value of property decreases, so does the EAV of the property, which results in a smaller property tax base that taxing bodies can reinvest into the community. As illustrated below, the District's tax rate increased slightly in 2008 from 2014, illustrating that when assessed property values decline, tax rates increase to cover the cost of maintaining expected levels of service. Since the EAV has increased in the prior six years and is again projected to increase in 2022 and the levy growth rate was estimated at 2.34%, the tax rate is proposed to decrease by 0.0097.

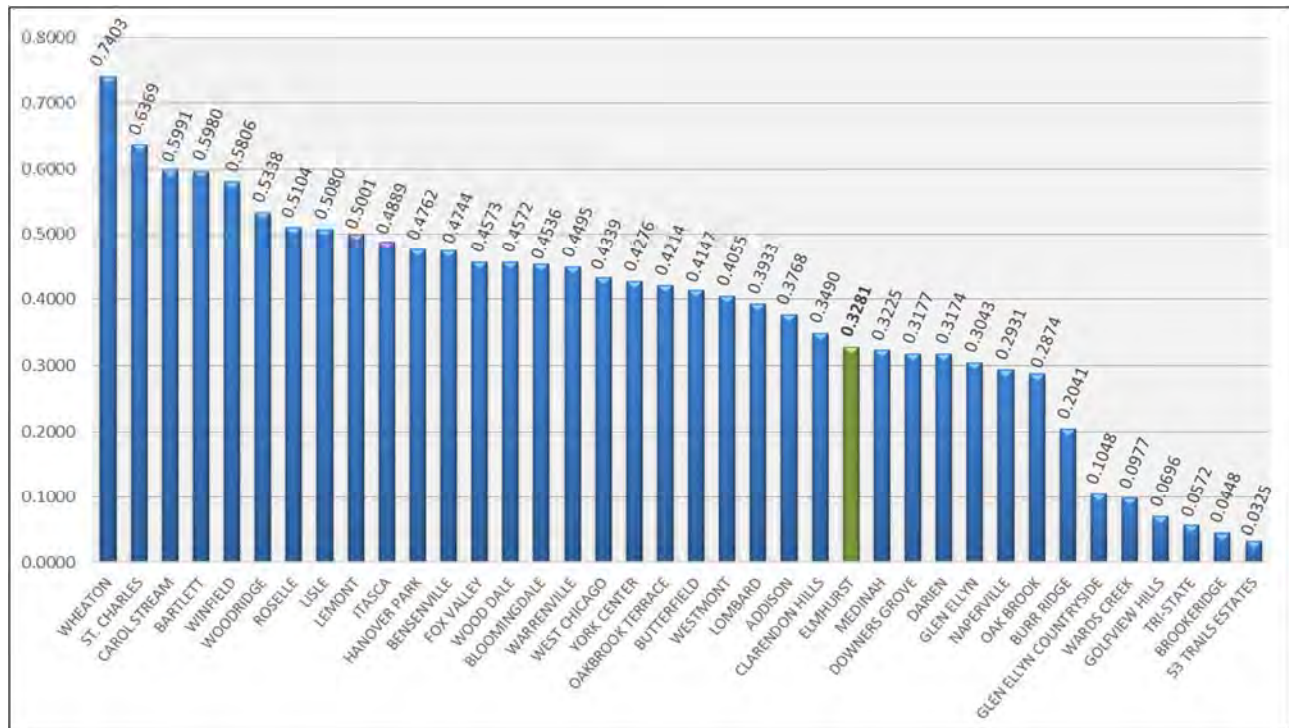


2022 BUDGET: REVENUE ANALYSIS



Comparison of Park District Tax Rates

The graph below illustrates the 2020 tax rates for park districts in DuPage County with the District's rate noted in green.



2022 BUDGET: REVENUE ANALYSIS



Impact on the Taxpayer

For the 2021 tax levy, it is projected that the assessed value of a home will increase by 5.47% from the prior year. A homeowner with a home valued at \$400,000 for the 2020 levy would have an estimated new value of \$421,880, thus paying approximately \$11 more in property taxes for Park 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 2022 budgeted tax rate.

Formula used to calculate taxes:	2020 Actual Levy		2021 Proposed Levy for
			2022 Proposed Budget
Fair Market Value	\$400,000	↑ 5.47%	in EAV \$421,880
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	\$132,000		\$139,220
Less \$6,000 Resident Exemption	\$126,000		\$133,220
\$100s of EAV	\$1,260		\$1,332
Park District Tax Rate per Levy	0.3281	↓ 2.96%	Rate 0.3184
Approximate Park District Taxes	\$413		\$424
Net Annual Change			\$11

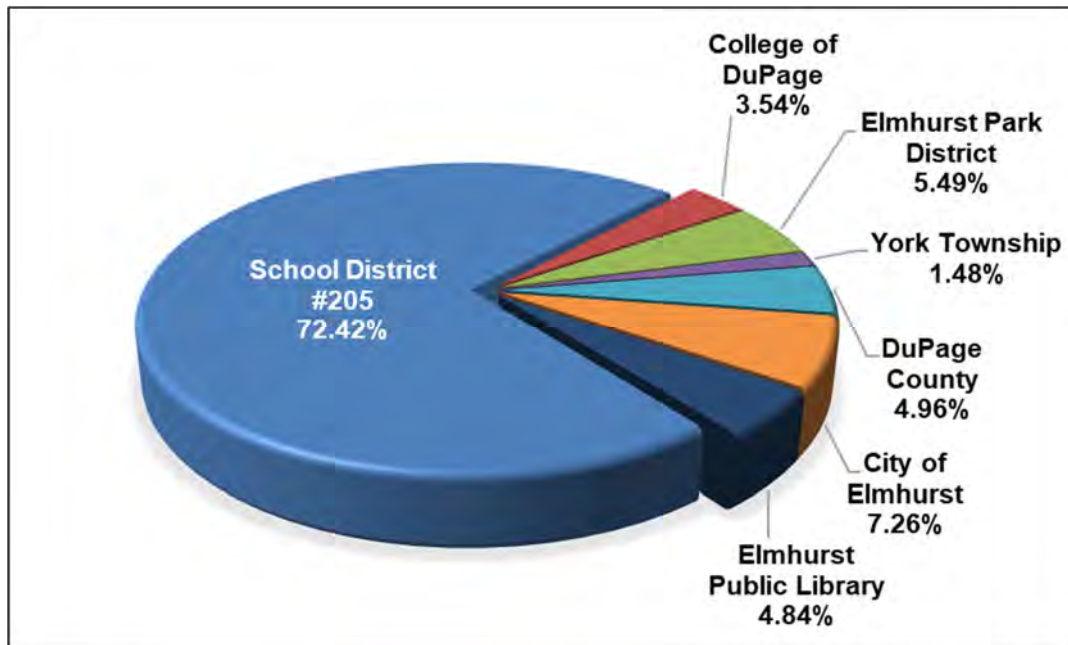
				
Fair Market Value of Home	\$421,880	\$600,000	\$800,000	\$1,000,000
Approximate Park District Taxes				
Annual Amount	\$424	\$611	\$821	\$1,032
Monthly Amount	\$35	\$51	\$68	\$86
Daily Amount	\$1.16	\$1.67	\$2.25	\$2.83

2022 BUDGET: REVENUE ANALYSIS



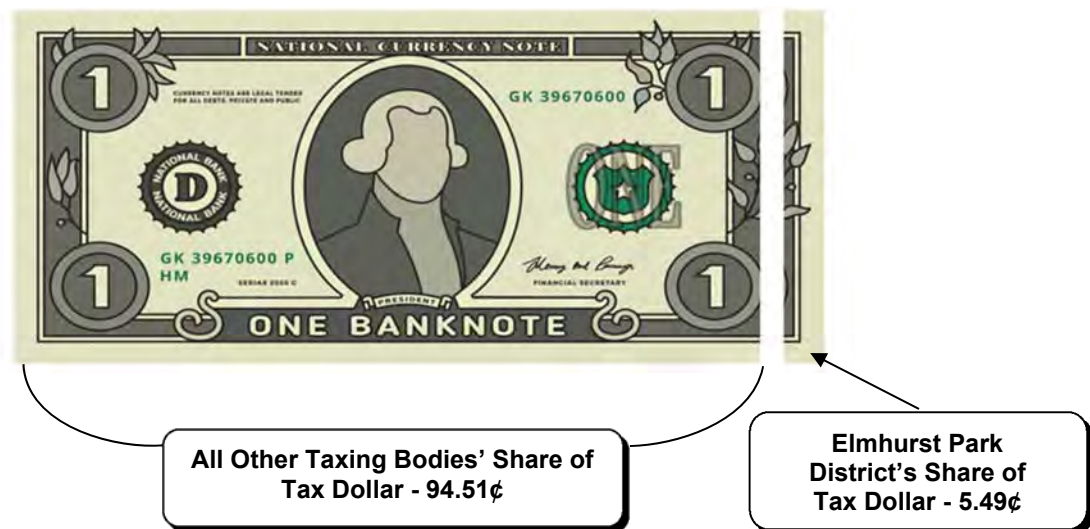
Distribution of 2019 Property Taxes among the Major Taxing Bodies in York Township¹

The following chart illustrates the District's portion (5.49%) of the total York Township tax bill based on the distribution of 2020 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 5.49%. 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.

2022 BUDGET: REVENUE ANALYSIS



Collection Rate

The 2022 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.

Levy Year	Taxes Extended	Uncollectibles	Taxes Collected	Percent Collected
2010	7,015,232	24,733	6,990,499	99.65%
2011	7,154,831	(28,081)	7,182,912	100.39%
2012	7,405,810	44,732	7,361,078	99.40%
2013	7,498,728	31,988	7,466,740	99.57%
2014	7,594,227	16,626	7,577,601	99.78%
2015	7,775,473	4,595	7,770,878	99.94%
2016	7,967,015	11,031	7,955,984	99.86%
2017	8,260,384	13,042	8,247,342	99.84%
2018	8,582,422	10,413	8,572,009	99.88%
2019	8,971,533	129,095	8,842,438	98.56%
2020	9,268,916		TBD	



2022 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 2022 reflects a 15.4% increase from the 2021 Budget based on prior year actuals and upcoming disbursements announced by the County. For 2022, proceeds from the Corporate Replacement Tax are budgeted in the General Fund.

	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
Corporate Replacement Tax	235,395	210,376	195,000	225,000	30,000	15.4%

The chart below details the amount of Corporate Replacement Tax budgeted in each Fund. As compared to the 2021 Budget, all funds budgeted are being allocated in the General Fund with no funds being allocated to the IMRF, FICA, Paving & Lighting, and Recreation Funds.

	General Fund	IMRF Fund	FICA Fund	Paving & Lighting Fund	Recreation Fund	Total
Corporate Replacement Tax	225,000	0	0	0	0	225,000



2022 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.

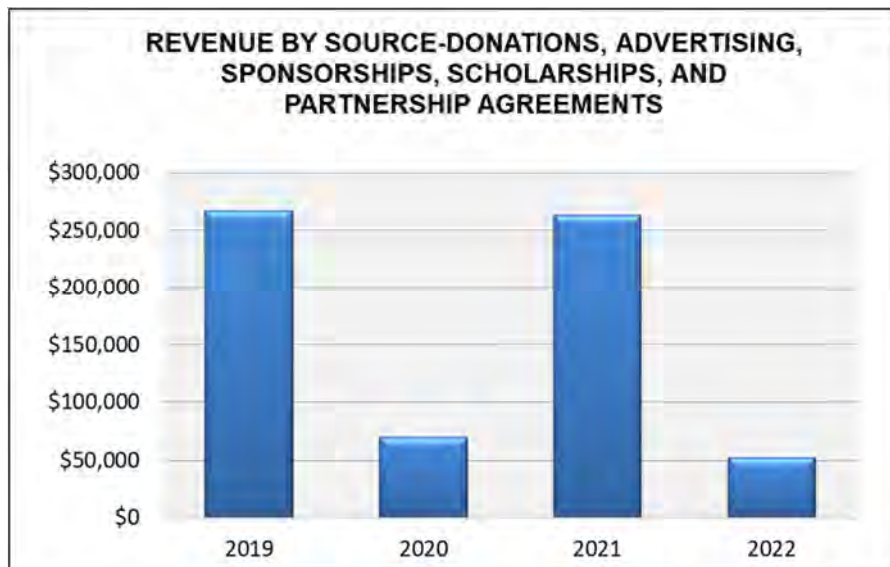
Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2022 Budget.

0.3%

DONATIONS, ADVERTISING, SPONSORSHIPS, SCHOLARSHIPS AND PARTNERSHIP AGREEMENTS

The 2022 Budget includes Donation, Advertising, Scholarship and Sponsorship revenue totaling \$52,075. Advertising revenue totaling \$19,575 is primarily earned from the sale of advertisements in the quarterly program brochure and Wilder Mansion promotional booklet. Sponsorship revenue totaling \$25,000 is earned from the sale of sponsorship support for District special events.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
267,149	70,073	262,975	52,075	(210,900)	-80.2%



In the 2022 Budget, donation, advertising and scholarship revenues are projected to decrease by 80.2% (\$210,900) as compared to the 2021 Budget.

Donations: As compared to the 2021 budget, donation revenue in the Capital Fund is projected to decrease by 97.5% (\$214,000) due to a one-time required subdivision ordinance donation for a 175-unit apartment building in downtown Elmhurst received in 2021.

Sponsorships: As compared to the 2021 budget, event sponsorship revenue in the General Fund is projected to increase by 8.7% (\$2,000) due to the elimination of pandemic related event attendance restrictions.

Advertising: As compared to the 2021 budget, Advertising revenue is projected to increase by 5.9% (\$1,000) due to additional District-wide advertising following the proposed restoration of Marketing and Communications Department staffing.

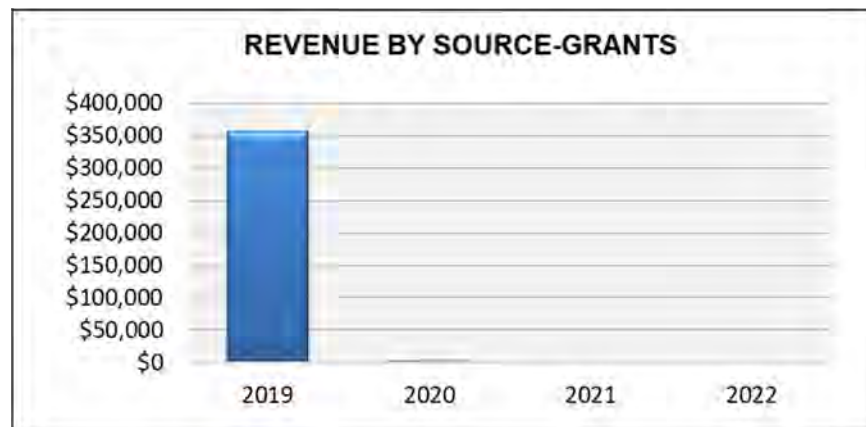
2022 BUDGET: REVENUE ANALYSIS



GRANTS

This revenue source contains no projected funding in 2022.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
357,048	2,825	-	-	-	0.0%



Budgeted grant revenue in 2019 included \$9,200 in the Capital Improvement Fund from the Illinois Environmental Protection Agency (IEPA) to partially fund the Fleet Propane Conversions project along with \$363,200 in grant funding from the Illinois Transportation Enhancement Project (ITEP) to partially fund the Salt Creek Greenway Trail Connector Project.

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 2022 Budget.

0.0%

2022 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.

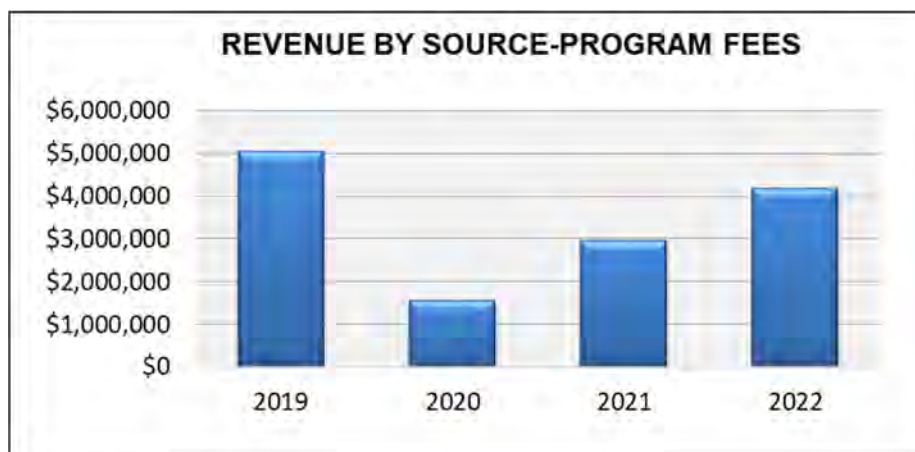
Percent of program fees as compared to total revenues in proposed 2021 Budget.

21.0%

PROGRAM FEES

In the proposed 2022 Budget, overall program fee revenue is projected to increase by 41.8% (\$1,230,586) as compared to the 2021 budget as participation numbers trend back toward near pre-COVID levels in core program offerings following the discontinuation of pandemic related restrictions including “stay-at-home” orders, capacity limits and social distancing requirements.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
5,047,087	1,550,814	2,946,621	4,177,207	1,230,586	41.8%



Recreation: As compared to the 2021 budget, overall program revenues (excluding aquatics) are increasing by 58.3% (\$1,031,416), in the Recreation Function/Department, as participation numbers return to near pre-COVID levels in core program offerings.

All program areas are projected to increase, with the highest detailed below:

- Rec Station/Summer Camp at 88.1% (\$706,250)
- Early Childhood at 45.6% (\$85,176)
- Visual/Performing Arts at 69.1% (\$84,433)

All other program areas are projected to have revenue increases as well as follows:

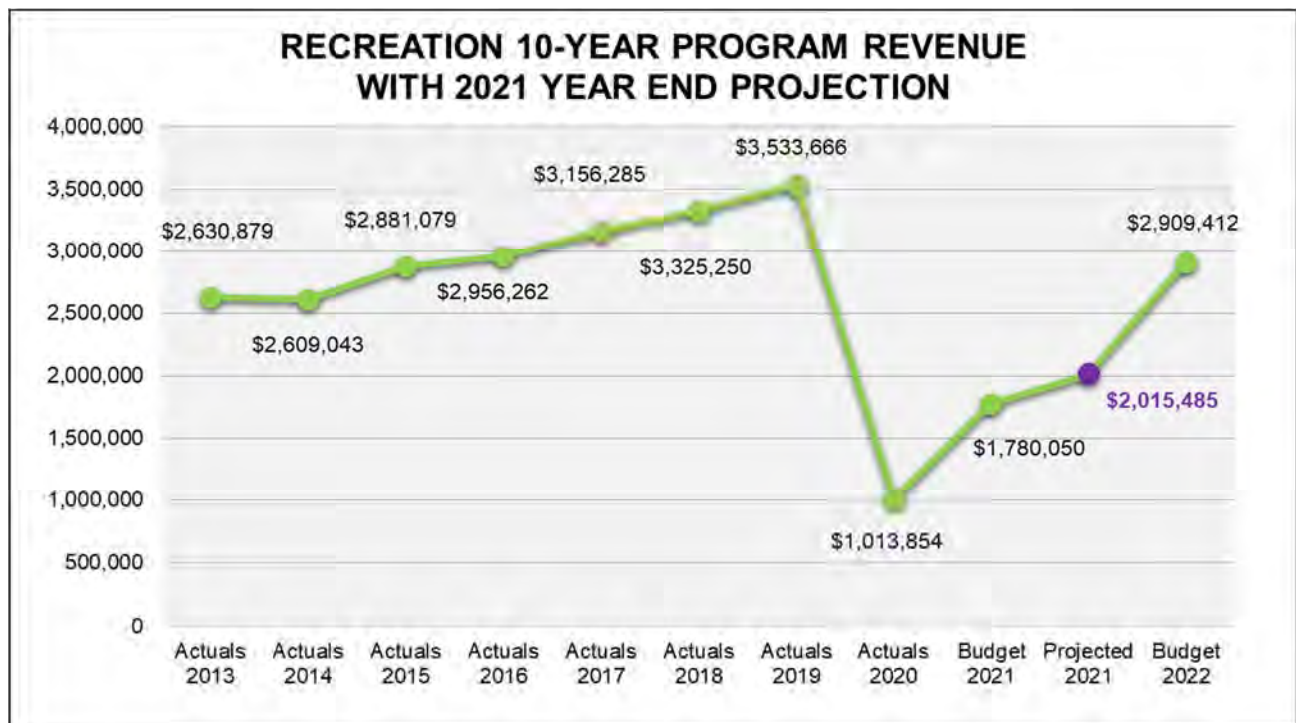
Sports & Fitness at 10.3% (64,673); General Interest, Trips & Special Events at 328.2% (\$58,476); Trips at 51.2% (\$4,140) and Seniors at 321.2% (\$28,268).

Aquatics: Outdoor aquatic programming, including swim lessons, is planned to be relaunched in 2022 after a two-year hiatus with revenues increasing by 1546.8% (\$104,167).

2022 BUDGET: REVENUE ANALYSIS



The chart below illustrates the ten-year trend in total recreation program fee revenue from 2013 to 2020 and budgeted revenue for 2021 and 2022 along with 2021 projected year end. Between 2013 and 2019, actual program fee revenue increased by an average of 4.9% annually including a decrease in 2014 due mainly to divesting some contractual programs to focus resources in program areas with long-term growth potential. Growth occurred due to both increased levels of participation and fee increases. In 2020, revenue decreased by 71.3% 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.



Courts Plus: As compared to the 2021 Budget, program revenue at Courts Plus is increasing by 8.7% (\$91,864) overall primarily due to increases in the following program areas:

- Racquet Sports programs by 22.4% (\$127,895) due to larger class sizes
- Kids Plus Care restarting (\$50,700) and increased participation in
- Martial Arts (\$11,289) due to increased participation;

These increases are offset by decreases in: Kids Plus programs (\$15,620), Summer Camps (\$35,920) and, due to difficulties in hiring, Personal Training (\$48,437).

Sugar Creek Golf Course: Revenue is increasing by 8.3% (\$8,960) due to a projected post-pandemic increase in the number of participants for Junior Golf.

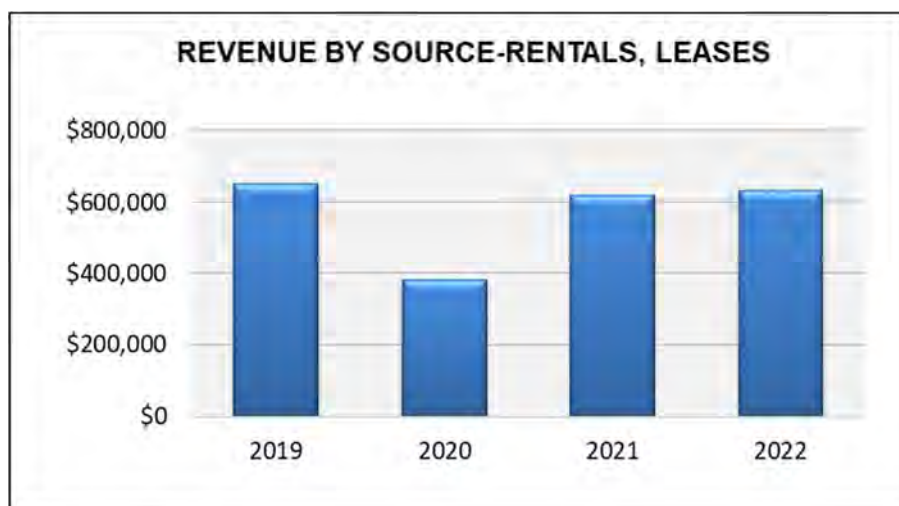
2022 BUDGET: REVENUE ANALYSIS



RENTALS AND LEASES

In the 2022 Budget, rental revenue is projected to increase by 2.5% (\$15,209) as compared to the 2021 Budget due to continuing mandated capacity restrictions and social distancing requirements.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
653,809	380,366	619,734	634,943	15,209	2.5%



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 2022 Budget.

3.2%

Outdoor Park and Park Facility Rentals: As compared to the 2021 Budget, Outdoor Park and Facility Rentals are projected to increase by 19% (\$18,725). The projection is based on an expected post-pandemic increase in participation in youth sports coupled with the biennial increase in Athletic Field Advisory Committee user fees. Specifically, staff project revenue increases in ball diamonds 5% (\$1,650), football 21% (\$1,330), soccer 7% (\$2,015), light fees 28% (\$8,000), and outside athletic group rentals 49% (\$10,000).

Recreation Facility Rentals: Rental revenue is increasing by 45.7% (\$12,150) compared to the 2021 budget due to budgeting for an impact fee for YMCA for usage of Wilder Park for summer camp (\$6,200) and the reestablishment of outdoor pool rentals (\$5,950) following a one year pause.

Courts Plus & Wilder Mansion Facility Rentals: Overall, rental revenue is decreasing by 1.0% (\$3,326) primarily due to tennis court rental returning closer to 2019 levels and increasing by 10.5% (\$13,284) offset by a 9.9% (\$15,300) decrease in Wilder Mansion rentals reflecting current usage levels.

Sugar Creek Golf Course Rentals: Revenue is projected to decrease 7.0% (\$12,440) due to the sale of the rental property adjoining the course that will result in the loss of \$15,600 in rental income. This decrease is offset by increases in riding cart rental revenue (\$1,560) and banquet rentals (\$1,600).

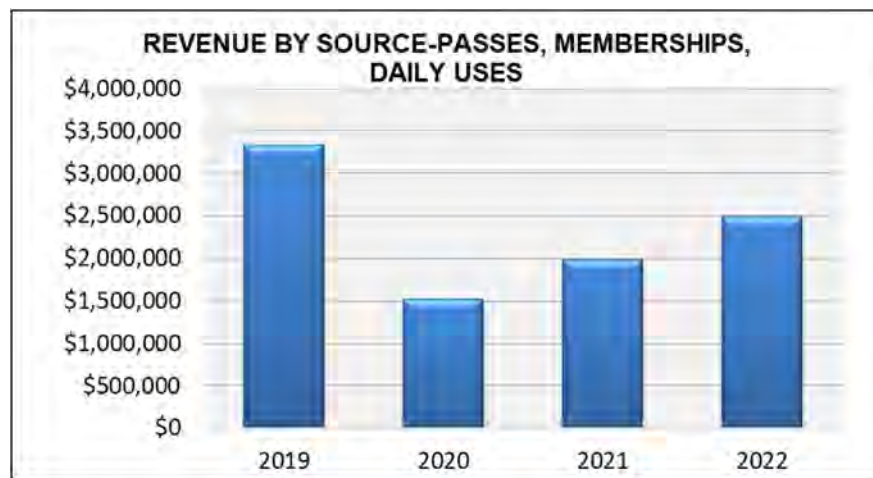
2022 BUDGET: REVENUE ANALYSIS



PASSES, MEMBERSHIPS, AND DAILY USES

In the proposed 2022 Budget, this revenue source is increasing by 25.9% (\$512,916) and trending back toward pre-COVID levels as compared to the 2021 Budget primarily, similar to program fees, due to the discontinuation of pandemic related restrictions allowing for greater participation.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
3,338,075	1,520,740	1,981,403	2,494,319	512,916	25.9%



Outdoor Pools: As compared to the 2021 budget, pool pass, punch cards and daily admission revenue is projected to increase overall by 56.4% (\$175,833). Due to anticipated pandemic related restrictions, the 2021 budget included only one pool being open, did not include season passes and punch cards and consisted only of daily admissions.

With both pools planned to be open in 2022, pool passes are budgeted at \$344,000, an increase of 23.9 % (\$66,251) from 2019 actual revenues based upon a projection of 5,000 passes sold (with preseason pricing at \$65 per individual), as compared to 5,709 sold in 2019. Daily use fees are budgeted at \$86,120 based on a three-year average with punch cards at \$56,405 based upon the prior two-year average.

The Hub: As compared to the 2021 budget, daily admissions for the spray ground, batting cage and mini golf are budgeted to decrease 6.8% (\$3,072).

The chart on the next page illustrates the ten-year trend in pool pass sales and revenue. The number of pool passes sold decreased on an annual basis from 2012 to 2019, but revenues remained relatively steady due to price increases. In 2020, the pools did not open due to the pandemic and in 2021, sales were suppressed by the continuing effects of the pandemic.

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.

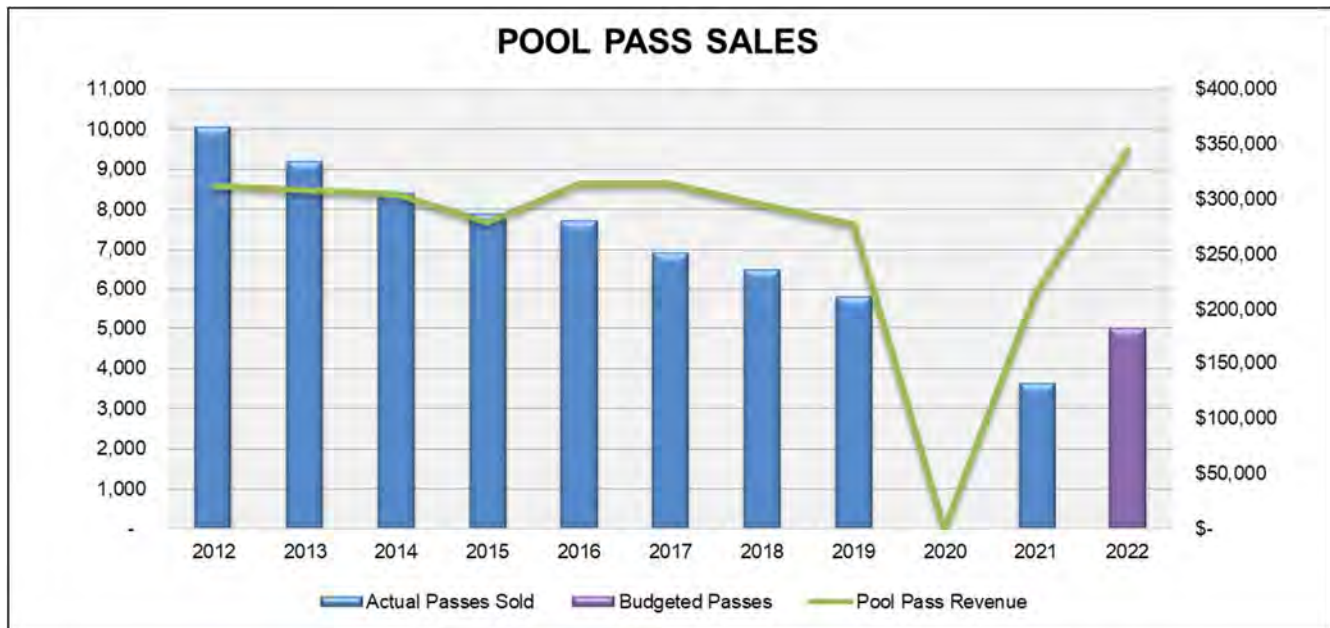
Assumptions Used to Develop Projections

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 2022 Budget.

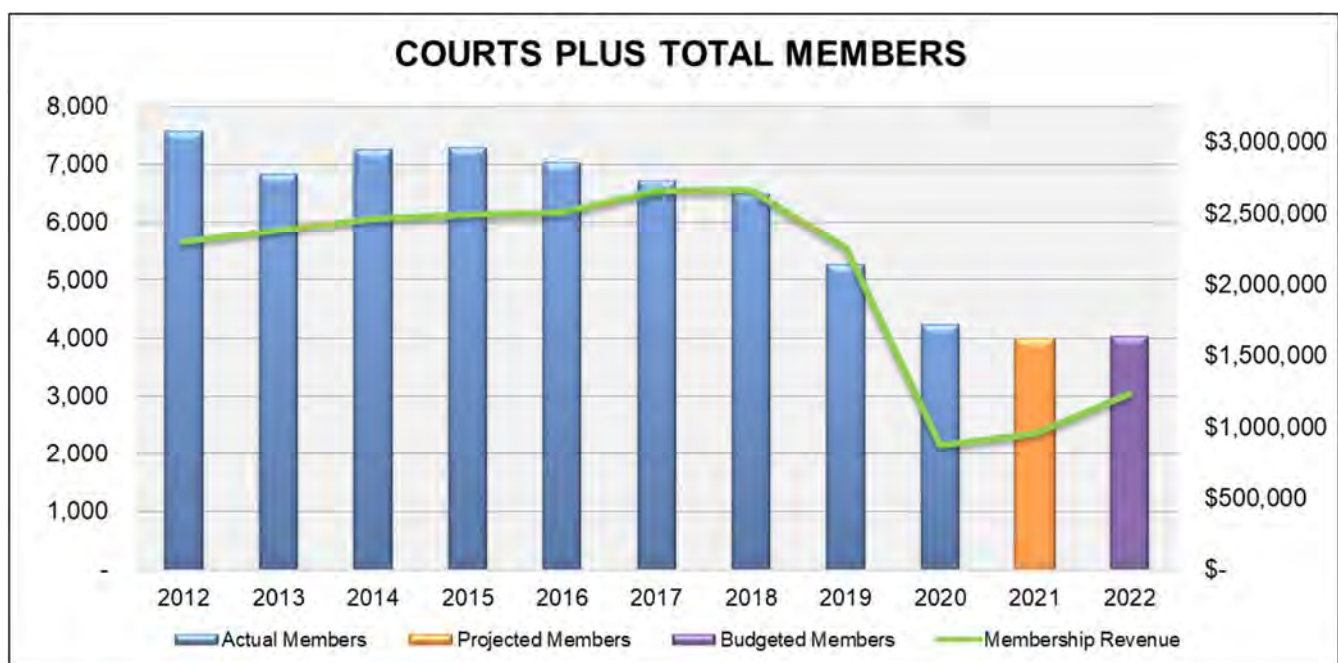
12.6%

2022 BUDGET: REVENUE ANALYSIS



Courts Plus: Passes, Memberships and Daily Use revenue is projected to increase by 33.4% (\$312,980) as compared to the 2021 budget based on projecting a slight increase in total memberships and a 5% increase in membership dues.

Efforts in 2022 will continue to focus both on attracting new members, but also on reactivating memberships of members who remain on 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 2012 to 2020) and projections for 2021 and 2022 along with the amount of membership revenue collected or projected during those years.

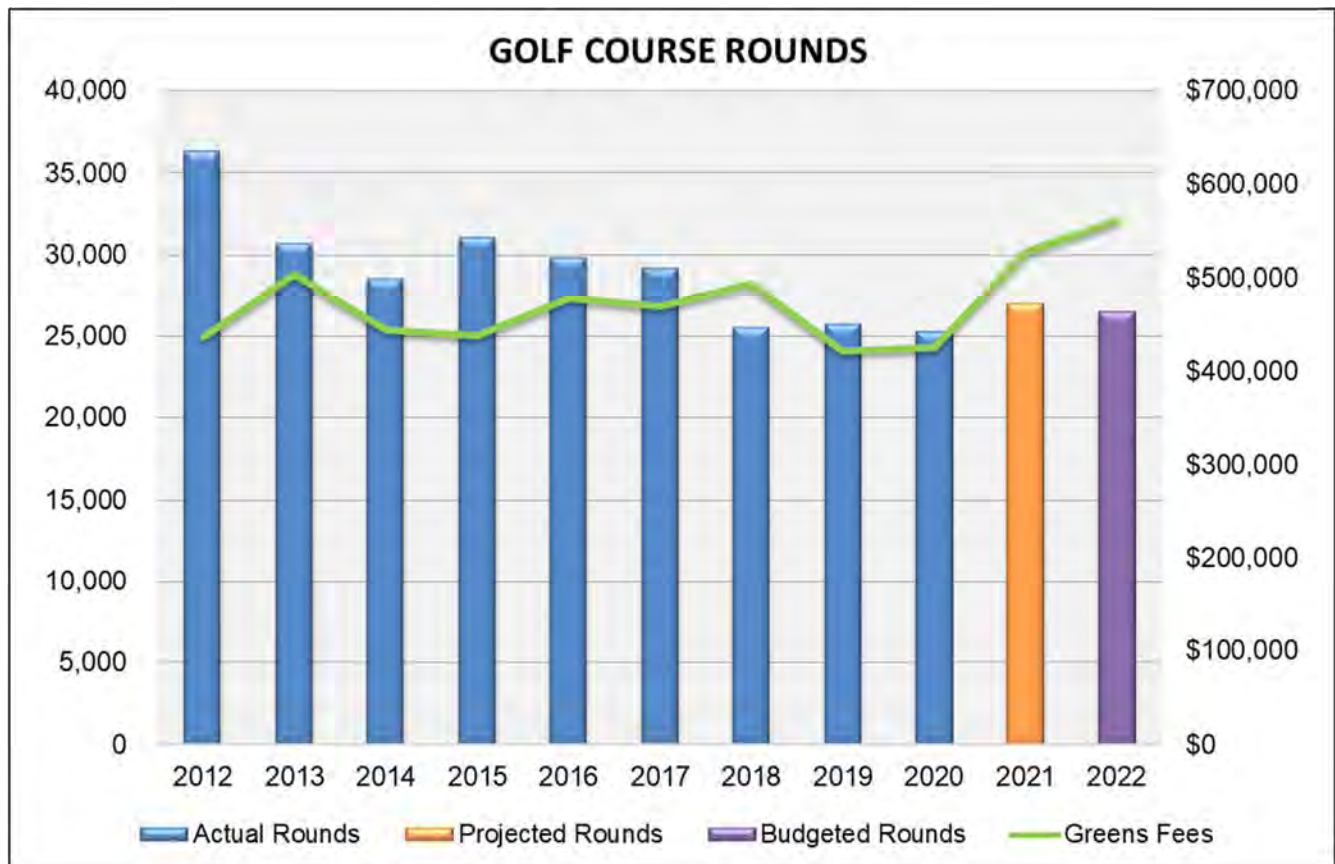


2022 BUDGET: REVENUE ANALYSIS



Sugar Creek Golf Course: As compared to the 2021 Budget, Passes, Memberships, and Daily Use revenue is projected to increase overall by 4.0% (\$27,475). Specifically daily use fees are projected to increase 3.1% (\$17,573) based upon the prior four year average number of rounds of 26,500 using current pricing for weekday (63%) and 37% weekend (37%) play including a \$4 increase in weekly participant greens fees for five weeks of Junior Golf. In addition, driving range fees generated are projected to increase by 7.9% (\$9,902) due to a \$1/basket rate increase.

The chart below illustrates the number of golf rounds for 2012-2020 and projected golf rounds for 2021 and 2022 along with the amount of revenue collected or projected.



2022 BUDGET: REVENUE ANALYSIS



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.

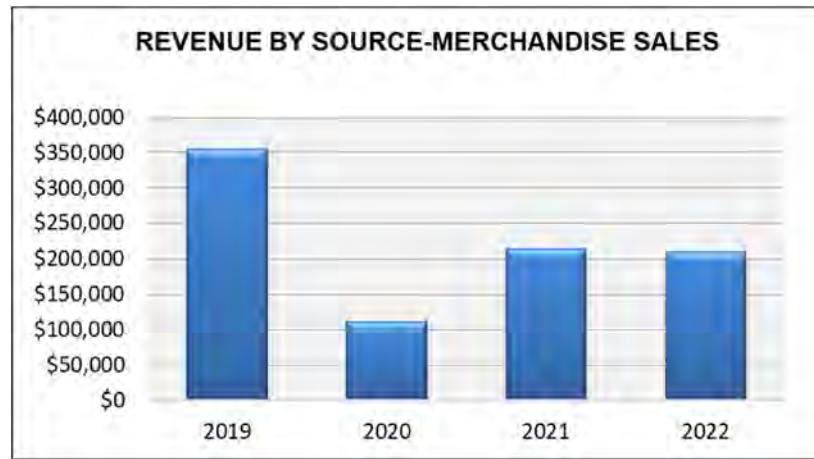
Percent of merchandise sale revenue as compared to total revenues in proposed 2022 Budget.

1.1%

MERCHANDISE SALES

As compared to 2021, net merchandise sales are projected to remain relatively stable showing a slight decrease of 2.0% (\$4,330) in 2022.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
355,746	111,681	214,951	210,621	(4,330)	-2.0%



Recreation: Revenue is down 12.8% (\$2,518) due to fewer participants in competitive dance and gymnastics.

Park and Facility Concessions and Vending: Concessions and vending revenue is increasing by 0.8% (\$200) as compared to 2021 budget.

Sugar Creek Golf Course: As compared to the 2021 Budget, merchandise sales revenue is increasing by 10.6% (\$13,199) based on projected increases in pro shop sales 20.0% (\$5,000), beer/wine sales 24.4% (\$12,199) and liquor sales 80% (\$8,000), all based upon prior three-year averages excluding 2020 when the clubhouse was closed due to pandemic restrictions. These increases are offset by reductions in food sales 50% (\$10,000) and soft drink sales 10% (\$2,000) due to reduced food and beverage service as part of the Junior Golf program.

Tree Memorials: Tree memorial revenue is decreasing by 27.8% (\$2,500) as compared to 2021 budget. If the proposed Landscape Architect position is restored the program will be restarted after the planting of new memorial trees was temporarily suspended due to the pandemic.

Courts Plus: Merchandise sales is decreasing by 32.0% (\$8,061) primarily due to reduced pro shop sales due to decreased demand as a result of online sales competition and limited staff resources to oversee.

2022 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.

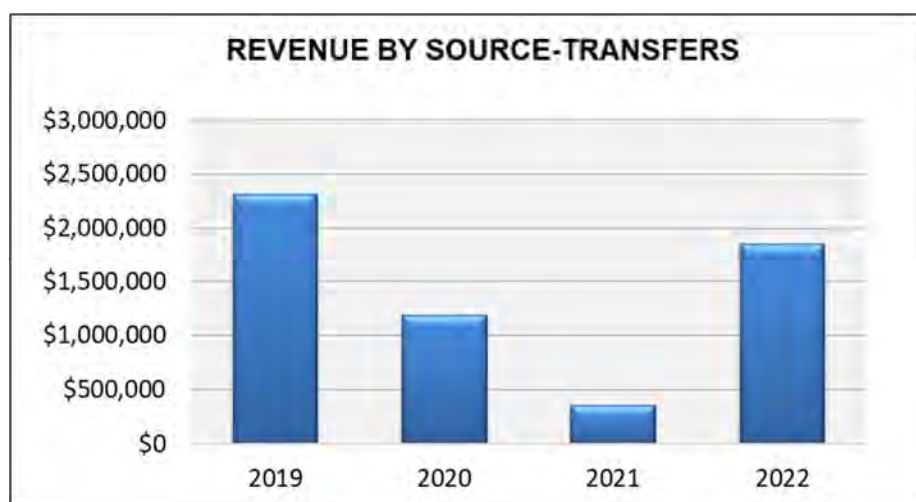
Percent of transfer revenue as compared to total revenues in proposed 2022 Budget.

9.3%

TRANSFERS

The 2022 Budget reflects a proposed decrease of transfer revenue of 416.9% (\$1,492,024) due nearly entirely to the transfer of cash and investments for capital project expenses planned for 2022 following two years of deferred projects

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
2,310,505	1,187,899	357,917	1,849,941	1,492,024	416.9%



An overview of 2022 transfers is on page 97. Transfer revenue includes:

- \$254,288 to the Debt Service Fund from the Sugar Creek Golf Course Fund (\$104,288), the General Fund (\$75,000), and the Recreation Fund (\$75,000) for the payment of debt (including fees).
- \$1,491,745 to the Capital Fund from the General Fund for fund numerous projects including, but not limited to the Wilder Park North Tennis Court Resurfacing (\$225,000), Wagner Community Center HVAC Replacement (\$128,000), Courts Plus Fitness Equipment Replacement (\$122,500), Courts Plus Roof Improvements-Café (\$92,500), Courts Plus Locker Room HVAC Replacement (\$62,500), SAN (Storage Are Network) and Hosts Replacement (\$50,000), Courts Plus Tennis Court Surface Improvements (\$50,000), Washington Park Backstop Replacement (\$50,000), Washington and Salt Creek Parks Baseball Fields Renovation (\$42,000), Parks and Facilities Grounds Equipment Replacement (\$39,000), Sealcoating Projects (\$35,000).
- \$77,540 to the Recreation 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.

2022 BUDGET: REVENUE ANALYSIS



BOND, INSURANCE AND SALE PROCEEDS, DISPOSAL OF FIXED ASSETS

Definition

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

Assumptions Used to Develop Projections

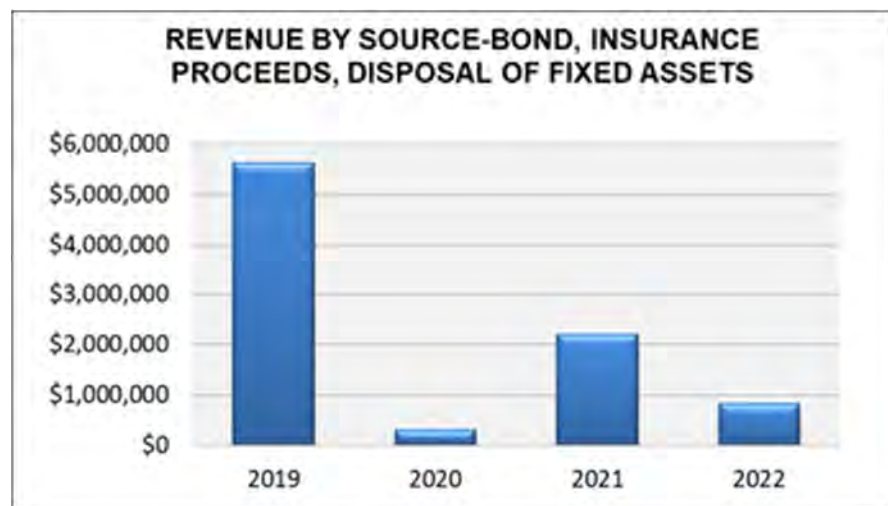
Outstanding debt payments owed, proceeds from insurance settlements, and the disposal of fixed assets.

Percent of bond, insurance proceeds, and disposal of fixed asset revenue as compared to total revenues in proposed 2022 Budget.

4.25%

This revenue source is decreasing by 61.8% (\$1,368,364) as compared to the 2021 Budget. The primary reason for the decrease is the one-time receipt of proceeds (\$1,600,000) from the sale of the Abbey property at 407 W. St. Charles Road to School District #205 which occurred in 2021. The sale proceeds are being used to fund the development of the Adult Center and Centennial Park over a two-year period. This decrease is partially offset by \$200,000 in proceeds from the proposed sale of the rental property adjacent to the clubhouse parking lot at Sugar Creek Golf Course. Finally, the 2022 Budget includes annual rollover G.O. bond proceeds of \$630,019 for the payment of debt (\$516,264) (see page 187 for a detailed overview of debt obligations) and capital projects (\$113,755). 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.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
5,640,057	317,922	2,212,714	844,350	(1,368,364)	-61.8%



2022 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.

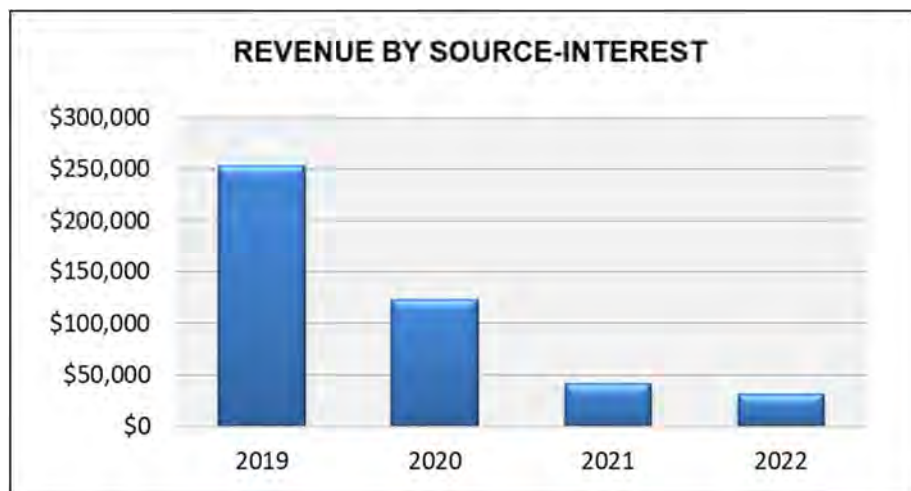
0.2%

INTEREST

Following a rise in interest rates in 2018 and 2019, rates dropped in 2020 with the onset of the pandemic and have remained deflated ever since. On November 1, 2019, a three-month treasury bill yielded an interest rate of 1.52% but by September 30, 2020, interest rates averaged just 0.12% and as of September 30, 2021 rates were at 0.02%.

As a result, the 2022 Budget includes a 23.2% decrease in projected interest revenue as compared to the 2021 Budget. Total projected interest for 2021 is \$31,750 which is \$9,600 lower than in the prior year budget.

2019 Actual	2020 Actual	2021 Budget	2022 Budget	2021 vs. 2022	% Change 21 vs. 22
253,473	123,464	41,350	31,750	(9,600)	-23.2%



THIS PAGE INTENTIONALLY LEFT BLANK

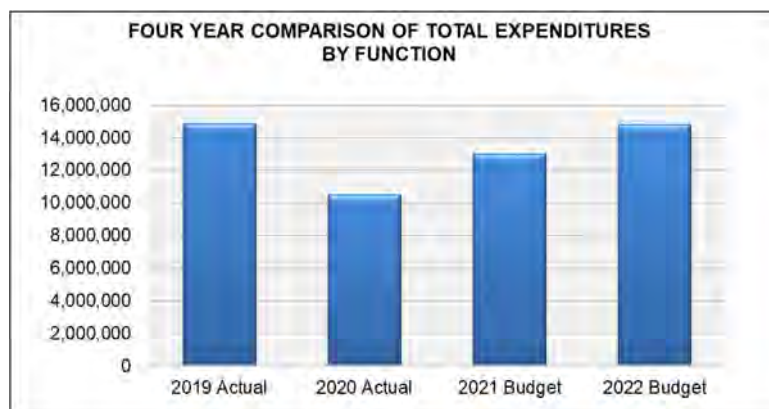
2022 BUDGET: EXPENDITURES BY FUNCTION



The District has ten functional areas that include Administration, Marketing and Communications, Finance, Human Resources, Information Technology, Parks, Facilities, Recreation, Courts Plus and Wilder Mansion, 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 2019 and 2020 Actual, 2021 Approved Budget and 2022 Proposed Budget figures by functional area,¹ this section includes functional area missions, responsibilities, 2021 accomplishments* (items that have been started and are projected to be completed by the end of 2021 are noted with an asterisk*) and 2022 work plan tactics organized by the Vision 2020: Strategic Plan Objectives, expense highlights, future outlook and performance measures (2021 accomplishments and 2022 work plan sections may include capital projects or revenue that are not reflected in function expenses. 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 2021 and Proposed 2022 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2019 and 2020 Actual, 2021 Budget and 2022 Proposed Budget). The 2022 proposed function budget illustrates a 13.9% (\$1,806,891) overall increase in expenditures as compared to the 2021 Approved Budget.

Function	Expenditures by Function ¹				Difference ('21 to '22)	% Change ('21 to '22)
	2019 Actual	2020 Actual	2021 Budget	2022 Budget		
Park Board/Administration ²	710,519	533,014	620,269	789,666	169,397	27.3%
Marketing and Communications	522,402	353,184	513,517	536,929	23,412	4.6%
Finance	876,126	828,337	846,346	782,622	(63,724)	-7.5%
Human Resources	311,618	217,652	243,506	278,960	35,454	14.6%
Information Technology	700,253	633,942	718,598	845,158	126,560	17.6%
Parks	1,619,874	1,449,614	1,802,793	1,699,438	(103,355)	-5.7%
Facilities	2,453,676	1,665,847	2,193,808	3,768,263	1,574,455	71.8%
Recreation	3,471,756	2,260,984	2,513,403	3,452,167	938,764	37.4%
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	3,512,328	2,016,964	2,797,361	1,893,623	(903,738)	-32.3%
Sugar Creek Golf Course	703,793	559,518	750,733	760,399	9,666	1.3%
Total	14,882,344	10,519,056	13,000,334	14,807,225	1,806,891	13.9%



¹Excludes capital, transfers and debt expenses

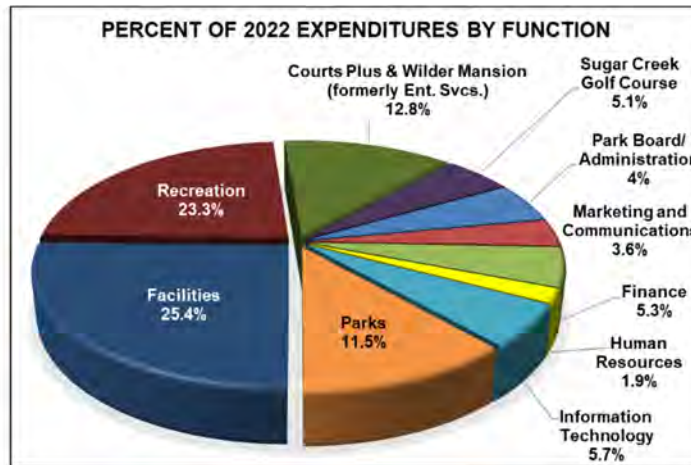
²Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$20,000 for Board expenses.

Items that have been started and are projected to be completed by the end of 2021 are noted with an asterisk

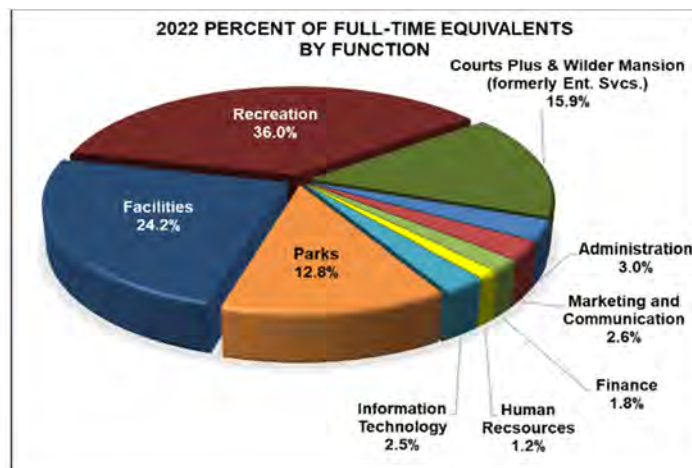
2022 BUDGET: EXPENDITURES BY FUNCTION



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 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 2021 and proposed for 2022 (increase of 23.9 in 2022). This increase is due to the proposed restoration or creation of nine full-time positions along with increased part-time staffing as a result of expanded program offerings as the District transitions out of the pandemic in order to meet the needs of the community and also to address the District's current and long-range plans.



Budgeted Full-time Equivalents ³	2021	2022
Administration	4.8	5.0
Marketing and Communication	2.9	4.3
Finance	3.4	3.0
Human Resources	1.5	2.0
Information Technology	3.1	4.2
Parks	20.5	21.4
Facilities	29.0	40.4
Recreation	39.5	60.1
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	36.7	26.6
Sugar Creek Golf Course	9.2	7.5
Total	150.6	174.5

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.

2022 BUDGET: EXPENDITURES BY FUNCTION



	Position Inventory by Function Full-time Equivalents (FTE) ^[4]				INCREASE (DECREASE)	
	2019	2020	2021	2022 Proposed	% Change	
	Actual	Actual	Budget	Budget	FY '21 to FY '22	FY '21 to FY '22
Administration	4.9	3.2	4.8	5.0	0.2	4%
Marketing and Communications	4.0	2.5	2.9	4.3	1.4	48%
Finance	4.0	3.1	3.4	3.0	(0.4)	-12%
Human Resources	3.0	1.1	1.5	2.0	0.5	33%
Information Technology	4.3	3.1	3.1	4.2	1.1	35%
Parks	21.0	17.2	20.5	21.4	0.9	4%
Facilities	42.5	16.5	29.0	40.4	11.4	39%
Recreation	56.3	23.4	39.5	60.1	20.6	52%
Courts Plus & Wilder Mansion (formerly Ent. Svcs.)	53.0	20.4	36.7	26.6	(10.1)	-28%
Sugar Creek Golf Course	9.5	7.2	9.2	7.5	(1.7)	-18%
TOTAL FULL TIME EQUIVALENT	202.5	97.7	150.6	174.5	23.9	16%

^[4] FTE's are a calculation of the number of full-time equivalent employees based on a 2,080-hour work year and include full- and part-time.

2022 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), and Recreation (includes Special Recreation Association) Funds

Full-time equivalent staff

5.0

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.

2021 Accomplishments

Vision 2020 Strategic Themes

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

- With the Facilities and Parks Departments, created development plan for an expansion of Glos Park at 135 Palmer Drive based on community feedback, demolished building and removed adjacent parking lot, and began site improvements.
- With the Facilities and Parks Departments, created master plan based on community feedback and began construction of a neighborhood park at Centennial Park.
- Approved an intergovernmental agreement for an additional 50-year lease of properties along Salt Creek from the DuPage County Forest Preserve District in accordance with the Local Government Property Transfer Act.
- Approved the Mutual Release and Settlement Agreement concerning 151 Monterey Avenue for ownership of property that includes a portion of the Salt Creek Greenway Trail.

Meet Community Needs for New and Existing Indoor Recreation Space

- Working with the Facilities and Recreation Departments, completed architecture and engineering and began renovation of new Adult Center at Centennial Park.
- Continued 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.).

Innovative Programming to Meet Community Needs

- With the Recreation Department, worked with other organizations to utilize their programming spaces to offer core services during the pandemic.

Sustainable Revenue Strategies and Funding Options

- Completed the sale of The Abbey for \$1.6 million to Elmhurst School District #205 to fund the majority of the Centennial Park development and renovation of the new Adult Center
- Working with the Village of Villa Park, approved proceeding with the process of selling the property of 440 E. Van Buren Street, Villa Park with the proceeds to be dedicated to the purchase of golf course maintenance equipment.
- Working with the Enterprise Services, Finance, and Facilities Departments, updated the financial and operating goals and determined the optimum structure of Enterprise Services to position it for long-term sustainability.
- Working with the Finance Department, reviewed financial indicators and assumptions and made adjustments as needed to maintain long-term sustainability, including updating the Park Board reserve policy to reflect the consolidation of the Recreation and Enterprise Services Funds.
- Updated the compiling and reporting of capital project information to facilitate an improved evaluation and justification of projects.

Strengthen Organizational Culture

- Completed a District-wide organizational assessment to identify the priorities for improving current and future operations, including collecting feedback from all Departments (bright spots, challenges, needs and opportunities), compiling feedback trends, and utilizing trends to determine key issues and next steps for 2021-2023.
- To gather feedback to how the pandemic was continuing to impact employees, conducted the second employee check-in survey with a response rate of 41% (full-time and part-time employees).
- Held five in-person employee meetings (one hybrid in-person/Zoom meeting) to review the check-in survey results and next steps to address the feedback, gather input on the next steps, and present the District's future outlook and focus (74 full-time and part-time employees attended the meetings).
- Reviewed and implemented changes to the structure and Department representation of District employee teams to address current operational needs and provide a productive forum for feedback and action on initiatives impacting all employees, including adding part-time employee members.
- Restructured and restarted the Employee Activities Team (formally the Employee Relations Team) to coordinate fun activities, programs and services that are cost effective and engage as many District employees as possible.
- To develop, promote, and implement sustainable strategies to become a more equitable and inclusive culture, formed an employee Diversity, Equity, and Inclusion (DEI) Team with thirteen (14) employees (full-time and part-time) volunteering to join.
- Developed an Inclusion Vision Stand to affirm the strengths the District brings to the community and the vision of how to create sustainable DEI efforts and foster inclusion across the organization
- Addressed ways to be more gender inclusive at the District, including adding non-binary response options (other than male/female) when collecting data on gender identity and encouraging the use of preferred pronouns when communicating job information (e.g., email signatures, office door signs, etc.).
- Created an employee DEI book club to expand employee understanding and practices of DEI.

2022 BUDGET: EXPENDITURES BY FUNCTION



- Conducted Request for Proposal (RFP) process and hired* Diversity, Equity and Inclusion (DEI) professional services firm to assist the DEI Team with conducting a DEI organizational assessment and action plan.
- Working with the Parks Department, restructured supervision within the Parks Department without increasing the number of employees to improve park operations in the field and improve outcomes in park maintenance.

Other

- Considering Restore Illinois Plan and Center for Disease Control (CDC) guidelines, participants' readiness to participate and financial projections, continued 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.
- Continued 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.
- Working with the Marketing and Communications and Information Technology Departments, updated the format of, and added new content to the District's website to communicate Vision 2020 Plan background information, work plans, and progress reports (replacing the separate Vision 2020 website).
- Acted as an election official and conducted the 2021 Commissioner consolidated election process in DuPage and Cook Counties.
- Updated the Park Board Commissioner Orientation Manual and oriented a new Commissioner to the District and Board.
- Combined three part-time positions into one full-time Administrative Assistant position to provide additional support and serve as backup for the Administrative Office Supervisor.
- Held operational budget workshops to collaboratively discuss 2021 strategic and budget priorities across District functions (e.g., separate meetings for administrative, facilities, parks, and programming staff).
- Gained approval from the Illinois Records Commission to digitize paper budget and audits from 1920 to 2019 in compliance to standards established by the Commission thus saving retention costs and allowing for convenient retrieval.
- Received the Elmhurst Chamber of Commerce "Good Works Award" for contributions towards the betterment of the community, including partnerships with local businesses, non-for-profit organizations, and other governmental bodies and nearly a half century of active Chamber membership.
- Conducted* State of the District via Zoom to update the community on the year's progress and provide a brief outlook for 2022. Allowed residents to submit questions in advance as well as during the event in an effort to provide accurate and timely information.

2022 BUDGET: EXPENDITURES BY FUNCTION



2022 Work Plan

Vision 2020 Strategic Themes

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

- Working with Facilities and Park Departments, complete Glos Park site improvements.
- Working with Facilities and Park Departments, complete construction of a neighborhood park at Centennial Park.

Meet Community Needs for New and Existing Indoor Recreation Space

- Working with Facilities and Recreation Departments, complete renovation of new Adult Center and begin offering programming to the community.

Exceptional and Consistent Guest Experience

- Working with Marketing and Communications Department, continue to engage community to determine park and recreational needs.
- Build relationships, gather feedback, and collaborate with the community to facilitate becoming a more diverse, equitable and inclusive organization.

Innovative Programming to Meet Community Needs

- Working with the Courts Plus & Wilder Mansion, Finance and Recreation Departments, determine the future investment of services suspended since the pandemic began.

Sustainable Revenue Strategies and Funding Options

- Working with the Capital Planning Team, improve capital planning process, policies, and reporting based on best practices and to facilitate sound long-term asset management/development and capital financing strategies.
- Continue pursuing opportunities to partner with current and potential Vision 2020 project stakeholders to maximize community resources, and expand programming opportunities.
- Working with the Marketing and Communications Department, increase communication and engagement about the District's financial condition and future outlook.

Strengthen Organizational Culture

- Conduct employee organizational culture survey to assess the progress of, and continue moving forward with strengthening the District's organizational culture and health.
- Working with Management Team, review, determine, and begin implementing the optimal organizational structure.
- Working with a DEI professional services firm, conduct a DEI organizational assessment and create an action plan for implementing sustainable goals and next steps to become a more diverse, equitable, and inclusive organization.
- Provide staff training and engagement on DEI as part of the DEI organizational assessment and based on the learning/awareness/training needs identified in the assessment feedback.

2022 BUDGET: EXPENDITURES BY FUNCTION



- Gather feedback and enhance employee recognition, including how to increase participation in the Values Recognition Program.
- Utilizing employee feedback, review and update the behaviors/actions that define how to live the District's organizational values to reflect the current and aspirational organizational/work culture.
- Provide updated staff training and resources on the District's organizational values to provide a shared understanding and communication of how to guide actions, decisions, behaviors, etc., to foster a values-based culture.
- Working with the Marketing and Communications Department and Human Resources, implement/expand methods for improving staff communications and engagement District-wide, including potentially creating an online website accessible to all staff.

Other

- Driven by community, Park Board, and employee engagement, determine 2023-25 strategic priorities by assessing current and future critical issues the Board and staff must address to successfully implement Vision 2020 Plan strategy.
- Continue improving the reporting and analysis of District performance on Vision 2020 strategy, including tracking new performance indicators and improving the analysis and reporting of trends.
- Begin to compile documentation (required starting in 2022) for the IAPD/IPRA Distinguished Agency re-accreditation process (in 2024).
- Complete a comprehensive review and update of the District's Administrative Policy Manual and Park and Facility Use Ordinance to reflect current operations.
- Hire and train new Strategy and Planning Specialist to assist with the coordination and monitoring of special projects (e.g., DEI) and long-range plans along with the capital planning process, Values Recognition Program, and organizational policies.

2022 Budget Highlights

Overall: The Administration Function budget is increasing by 27.3% (\$169,397) as compared to the 2021 Budget mainly due to an increase in **Wages** of 13.4% and **Contractual Services** of 50.0%.

Wages are increasing overall by \$49,294 (13.4%) due to the following:

- creating the full-time Administrative Assistant position in 2021 (\$48,500), which replaced two vacant part-time administrative support and messenger positions (reduction of \$50,730) and
- restoring the Strategy and Planning Specialist position eliminated in 2020 due to pandemic related fiscal constraints (\$47,331).

Contractual Services are increasing overall by \$119,973 (50.0%) due to the following increases:

- \$40,016 (139.4%) in Health Care, \$3,819 (13.4%) in FICA, and \$5,048 in IMRF (14.8%) expenses due primarily to the new positions noted above.
- \$70,000 (333.3%) in Consulting due to an increase in external professional services needed to address Vision 2020 Strategic Work Plan tactics. These expense increases include DEI Team initiatives requiring the expertise and support of an outside facilitator (e.g., DEI organizational assessment and action planning) (\$20,000), engaging the community to update long-range priorities (e.g., community survey) (\$40,000), and conducting an employee organizational culture survey (\$10,000).

2022 BUDGET: EXPENDITURES BY FUNCTION



- \$6,500 (39.3%) in Employee Relations to shift the Employee Activities Team expenses to the Administrative Function from the Human Resources Function. Starting in 2021, this Team is now led by the Administrative Office Supervisor with support from Human Resources staff along with other members of the Team.

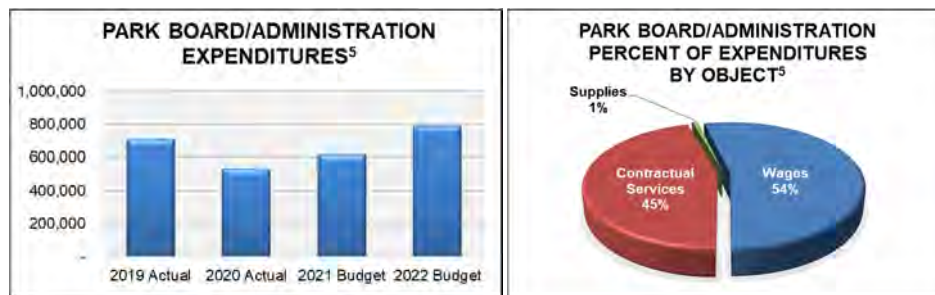
Future Outlook

The **Future Outlook** of the Administration Function is driven by the implementation and monitoring of the Vision 2020 Plan, which encompasses the District's Strategic and Comprehensive Plans. The Vision 2020 Plan guides the District's strategic priorities from 2018-20 and capital priorities from 2018-22. 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 and 2021 due to the continuing longer-term impacts of the pandemic. In 2022, the Board and staff will assess critical issues for programming/services, communications, finance, and internal operations based on community and employee engagement. These issues will steer the development of new strategic priorities to successfully implement Vision 2020 Plan strategy in the future.

Working with all Departments and based on the results of the organizational culture survey, Administration staff will also continue to facilitate the strengthening of the organizational/work culture to ensure successful implementation of long-term strategy and continued recruitment and retention of employees. A key part of strengthening the District's culture in the future will be addressing the 2022 DEI organizational assessment outcomes and action plan, including dedicating the resources necessary to implement sustainable DEI efforts.

Expenditures by Object: Park Board/Administration⁵						
Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	414,227	352,850	373,709	423,633	49,924	13.4%
Contractual Services	288,355	175,743	240,060	360,033	119,973	50.0%
Supplies	7,937	4,421	6,500	6,000	(500)	-7.7%
Total	710,519	533,014	620,269	789,666	169,397	27.3%

⁵Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$25,000 for Board expenses.



Performance Measures: Administration⁶					
Performance Measure	2020 Actual	2021	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
		Projected Actual			
% of Vision 2020 Plan Tactics Accomplished	23%	67%	79%	12%	17.9%
% of Vision 2020 Plan Tactics in Progress	31%	27%	21%	-5%	-19.6%
% of Vision 2020 Plan Tactics Deferred	46%	7%	0%	-7%	-100.0%

⁶ 2020 Actual based on 2020 Year-end Vision 2020 Progress Report (26 tactics), 2021 Projected Actual based on 2021 Mid-Year Vision 2020 Progress Report (15 tactics) and 2022 Projected based on 2022 Strategic Work Plan (14 Tactics Total)

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

4.3

MARKETING AND COMMUNICATIONS

Description

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

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

The Department also develops and manages content, photos, news stories and promotions on all social media sites and District websites as well as writes, edits, and proofs District communications. In addition, the Department develops and manages content and distribution for District communication vehicles. Finally, the Department builds revenues through event and program sponsorships and program guide advertising.

2021 Accomplishments

Vision 2020 Strategic Themes

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

- Communicated with community on the demolition of the 135 Palmer Drive building and expansion of Glos Park in downtown Elmhurst along with opportunities to provide public input on site improvements.

Meet Community Needs for New and Existing Indoor Recreation Space

- Assisted with educating the public and collecting public input on the Adult Center building redevelopment and neighborhood park development.

Innovative Programming to Meet Community Needs

- Held three Winter Parties in the Park to provide outdoor recreational opportunities for families during the colder months.
- Modified events such as the Egg Hunt to comply with Restore Illinois Plan guidelines and held other events throughout the year as restrictions allowed.
- Worked with other departments, including Recreation and Facilities, to expand event offerings, including an Easter "egging" and Fancy Family Date Nights and secured a sponsor for both events.

2022 BUDGET: EXPENDITURES BY FUNCTION



Exceptional and Consistent Guest Experience

- Worked with the Customer Service Team to refine and implement updates to the “A” Game customer service model based on current operations, including outlining customer service expectations for staff, creating a new training video to reinforce the three standards (A positive attitude, attentive service, and a little extra), and rolling it out to staff.

Strengthen Organizational Culture

- Continued to communicate with staff on a weekly basis through a staff e-newsletter.

Other

- Offered a print brochure opt-in based on survey results from the community on their preference for a printed vs. virtual brochure. Beginning with the winter 2022 brochure, only 3,000 copies will be printed compared to 19,000 pre-pandemic.
- Conducted* State of the District via Zoom to update the community on the year’s progress and provide a brief outlook for 2022. Allowed residents to submit questions in advance as well as during the event in an effort to provide accurate and timely information.

2022 Work Plan

Vision 2020 Strategic Themes

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

- Promote and host ribbon cuttings to celebrate the Adult Center, Centennial Park, the expanded Glos Park, and the new playground at Eldridge Park.

Meet Community Needs for New and Existing Indoor Recreation Space

- Communicate the proposed facility and operations plan for Centennial Recreation Center when it opens to the public.
- Assist the Recreation Department in communicating programs to the community.

Innovative Programming to Meet Community Needs

- Successfully plan and run all large-scale community events.

Exceptional and Consistent Guest Experience

- Roll out a new design of the quarterly brochure to enhance readability, improve navigation, and provide easy viewing in both the virtual and print version.
- With Administration, conduct community engagement to update long-range plans.
- Working with Administration and Parks and Facilities Departments, communicate the District’s financial condition and future outlook and their impact on the District’s ability to address community priorities.
- With Administration, build relationships, gather feedback, and collaborate with the community to facilitate becoming a more diverse, equitable and inclusive organization.

2022 BUDGET: EXPENDITURES BY FUNCTION



Sustainable Revenue Strategies and Funding Options

- Secure sponsors and advertisers for events and programs.
- Secure sponsors to renovate Safety Town store fronts.

Strengthen Organizational Culture

- Assist Administration staff in conducting the organizational culture survey.

Other

- Hire and train the Community Event & Development Supervisor to offer events within normal capacity by ensuring that all aspects of community events – from planning to execution – are appropriately carried out.

2022 Budget Highlights

Overall: The Marketing & Communications budget is increasing by 4.6% (\$23,412) as compared to the 2021 budget mainly due to an increase in Wages of 29.8%.

Wages are increasing by 29.8% (\$57,427) as compared to the 2021 Budget due to the proposed restoration of the full-time Community Event & Development Supervisor position.

Contractual Services are decreasing by 10.8% (\$33,115) overall as compared to the 2021 Budget mainly due to printing, postage and brochure contractual expenses decreasing by 42.2% (\$54,283). This is driven by a reduction in quarterly brochure printing as well as other printed marketing material as staff continues to focus on growing the District's digital presence. This budget reflects the printing of approximately 3,000 copies of the brochure per quarter compared to 19,000 pre-pandemic. Due to the proposed restoration of the full-time position mentioned above related expenses are due to increase of 26.5% (\$27,749), which includes health insurance (\$19,845), IMRF (\$2,790), and FICA (\$4,394).

Future Outlook

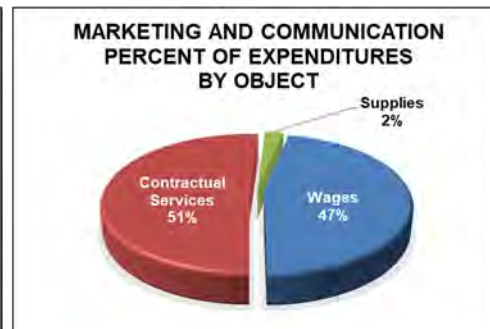
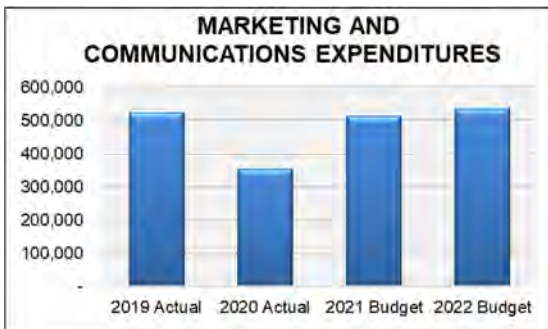
The **Future Outlook** of the Marketing & Communications Function involves continued engagement with residents and potential participants via electronic media such as e-newsletters, video and social media. A greater focus will be placed on promoting revenue-generating facilities, programs and events.

2022 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Marketing and Communications

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	230,780	193,664	192,501	249,928	57,427	29.8%
Contractual Services	278,089	154,424	307,516	274,401	(33,115)	-10.8%
Supplies	13,533	5,096	13,500	12,600	(900)	-6.7%
Total	522,402	353,184	513,517	536,929	23,412	4.6%



Performance Measures: Marketing and Communications

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
Volunteer Hours	483	1,565	1,721	156	10.0%
Facebook Following-Likes	7,483	7,826	8,220	394	5.0%

2022 BUDGET: EXPENDITURES BY FUNCTION



FINANCE

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, and Sugar Creek Golf Course Funds

Full-time equivalent staff

3.0

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.

2021 Accomplishments

Vision 2020 Strategic Themes

Sustainable Revenue Strategies and Funding Options

- Working with Administration and the Enterprise Services and Facilities Departments, updated the financial and operating goals and determined the optimum structure of Enterprise Services to position it for long-term sustainability.
- Working with Administration, reviewed financial indicators and assumptions and made adjustments as needed to maintain long-term sustainability, including updating the Park Board reserve policy to reflect the consolidation of the Recreation and Enterprise Services Funds.
- Working with Administration, completed the sale of the Annual Rollover G.O. Bond to fund debt service and capital projects.

Strengthen Organizational Culture

- Evaluated the finance department staffing structure and determined a cost savings by reducing the number of full-time positions, while still meeting the needs of both internal and external customers of the District.

2022 Work Plan

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Working with Administration, and the Enterprise Services, and Recreation Departments, determine the future investment of services suspended since the pandemic began.

Sustainable Revenue Strategies and Funding Options

- Implement a new general ledger format to allow for proper tracking and reporting following the consolidation of the Enterprise Services and Recreation funds.
- Working with Administration, evaluate the current percentage of non-tax revenue policy to determine if adjustments need be implemented in light of the changes to the District due to the impacts of the pandemic.

2022 BUDGET: EXPENDITURES BY FUNCTION



2022 Budget Highlights

Overall the Finance function budget is decreasing by 7.5% (\$63,724) as compared to the 2021 Budget due primarily to decreases in **Wages** by 20.6% (\$57,176) and **Contractual Services** by 1.3% (\$7,138).

Wages are decreasing by 20.6% (\$57,176) primarily related to the decrease in staffing as compared to the 2021 budget. Specifically, the elimination of one full-time position due to department staffing restructuring.

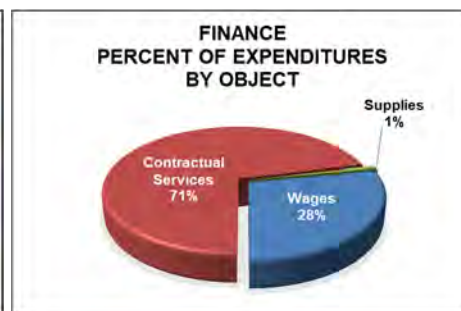
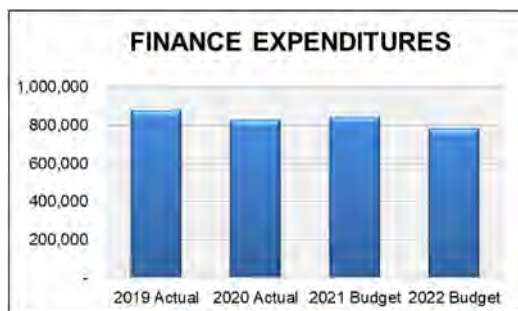
Contractual Services are decreasing 1.3% (\$7,138) primarily due to staffing reductions and offset by increases in various other services as the restrictions of the pandemic lessen, details below:

- decreases in Health care (\$21,216), FICA (\$4,373) and IMRF (\$8,945);
- increases in consulting and auditing (\$1,975);
- increases in bank and credit card processing fees (\$10,600); and
- increase in business insurance (\$17,240) primarily due to the increase of unemployment costs as impacts of the pandemic continue.

Future Outlook

The **Future Outlook** of the Finance function is to develop tools for departments to use in managing and improving financial sustainability. Finance will continue to monitor the potential financial impact on the District in regard to labor and employment issues. After working with the Administration function and Park Board to comprehensively review and adjust financial indicators and assumptions, Finance 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.

Expenditures by Object: Finance						
Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	297,687	274,439	276,907	219,731	(57,176)	-20.6%
Contractual Services	577,417	552,815	564,529	557,391	(7,138)	-1.3%
Supplies	1,022	1,083	4,910	5,500	590	12.0%
Total	876,126	828,337	846,346	782,622	(63,724)	-7.5%



Performance Measure: Finance					
Performance Measure	2020 Actual	2021	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
		Projected Actual			
Percent of Non-tax Revenue (excluding transfers and bond proceeds)	28.5%	35.5%	38.3%	2.8%	7.7%

Mission

To provide efficient, quality 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, and Sugar Creek Golf Course Funds

Full-time equivalent staff

2.0

HUMAN RESOURCES

Description

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.

2021 Accomplishments

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- Added the updated "A" Game customer service model training to the new hire on-boarding process to ensure new employees understand the District's customer service standards.

Strengthen Organizational Culture

- With a team, developed a robust Remote Work Policy and Procedure to acknowledge the shifts in the workforce as a result of the pandemic.
- Conducted an in-house job fair to recruit candidates for open positions.
- Added verbiage to job postings and interview questions to instill the District's mission, vision and values to potential employees.

Other

- Conducted a Supervisor Training Day to share best practices with managers.
- Completed the Slip, Trip & Fall Assessment as part of the PDRMA Risk Management Review process.
- Conducted annual anti-harassment training for all District employees adding a manager specific component.
- Redesigned the purpose and direction of the Safety Action Team.
- Hired and trained a Human Resources Generalist.
- Continued to update the District's COVID-19 employee and participant policies and procedures to maintain compliance with mandates, rules, and laws from federal, state, and local entities.

2022 BUDGET: EXPENDITURES BY FUNCTION



2022 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for New and Existing Indoor Recreation Space

- Provide consultation on registration and custodial staffing needs for the Centennial Recreation Center.

Strengthen Organizational Culture

- Under the direction of the Executive Director and in conjunction with the DEI Team, continue to evaluate and implement actions to become a more diverse, equitable and inclusive organization.
- With the Management Team, review, determine and begin implementing the optimal organizational structure.
- Assist Administration and Marketing and Communications Department in conducting an organizational culture survey.
- Working with the Marketing and Communications Department and Administration, implement/expand methods for improving staff communications and engagement District-wide, including potentially creating an online website accessible to all staff.

Other

- Continue to update the District's COVID-19 employee and participant policies and procedures to maintain compliance with mandates, rules, and laws from federal, state, and local entities.
- With the assistance of the Information Technology Department, coordinate the implementation of a robust human resources system - BambooHR.
- Continue to look for ways to expand wellness offerings.
- Continue to refine recruitment and on-boarding processes.
- Offer additional safety trainings.

2022 Budget Highlights

The Human Resources function budget is increasing by 14.6% (\$35,454) as compared to the 2021 Budget due primarily to increases in **Wages** by 35.6% (\$43,491). This increase is primarily related to the restoration of one full-time Human Resources Generalist position (\$52,500).

Contractual Services are decreasing 5.3% (\$6,037) primarily due to the shift of the employee relations budget to the Administration function (\$15,000) offset by an increase in occupational health (\$4,096) and wellness program (\$1,200) costs. Benefit changes include a decrease in health insurance (\$1,784) and increases in both IMRF (\$2,412) and FICA (\$3,327) due to the additional full-time position noted above.

Future Outlook

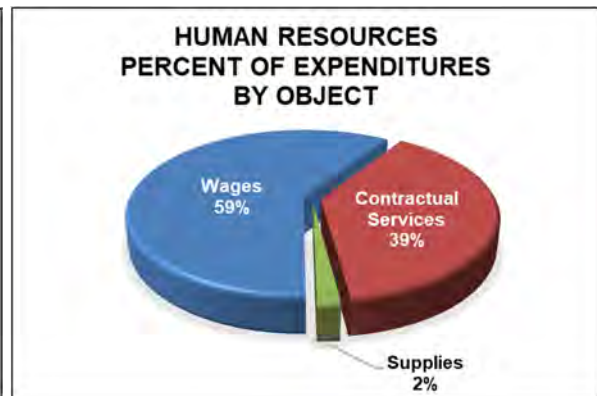
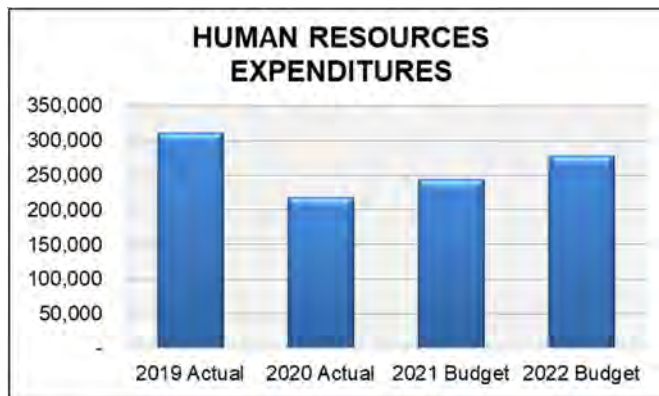
The **Future Outlook** of the Human Resources (HR) function is to develop tools for departments to use in managing and improving operational efficiency in recruitment, training, and risk management. HR staff will continue to monitor labor and employment issues and their potential financial impact on the District as well as the residual effects of the pandemic.

2022 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Human Resources

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	195,790	143,475	122,030	165,521	43,491	35.6%
Contractual Services	114,644	68,990	114,476	108,439	(6,037)	-5.3%
Supplies	1,184	5,187	7,000	5,000	(2,000)	-28.6%
Total	311,618	217,652	243,506	278,960	35,454	14.6%



Performance Measure: Human Resources

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
Percentage of Full-time Employees Qualifying for Wellness Premium Incentive Program	81.0%	84.0%	88.0%	4.0%	4.8%

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

4.2

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.

2021 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for New and Existing Indoor Recreation Space

- Established District connectivity to phones, network, and internet use at Centennial Recreation Center for future programming.

Innovative Programming to Meet Community Needs

- Supported programming and registration needs to meet Restore Illinois Plan guidelines, such as advanced reservations for events, ticket sales, lap swim, pool access, tennis, fitness classes, pavilion rentals, etc.

Exceptional and Consistent Guest Experience

- Implemented new WebTrac - NextGen road map initiatives through an improved customer facing web portal user interface.
- Implemented technology tools that support online remote reservation scheduling, remote work from home and touchless transactions.
- Transitioned the host servers to a new hardware platform providing increased security, processing power and storage, in turn eliminating warranty and end of life deadlines.
- Replaced the District firewall with a next generation firewall allowing for improved security, advanced notification, and performance monitoring.
- Updated web servers to improved content management platforms.

Sustainable Revenue Strategies and Funding Options

- Replaced the T1 voice lines with internet based connectivity, resulting in cost savings and failover support for the District's phone system.
- Replaced wireless access points with new hardware, reducing licensing cost for future years.

Strengthen Organizational Culture

- Provided staff with in-person and remote training on registration software, internet best practices, cyber security awareness and new registration processes throughout the year.

2022 BUDGET: EXPENDITURES BY FUNCTION



Other

- Developed the three-year Information Technology Strategic Plan for 2022-2024.

2022 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for New and Existing Indoor Recreation Space

- Implement technology at the Centennial Park Recreation Center, providing consistent and safe programming experiences across the District.

Innovative Programming to Meet Community Needs

- Continued support of registration needs based on programming requirements.

Exceptional and Consistent Guest Experience

- Work with departments to identify solutions that promote touchless secure interactions and streamlined processes for the community.
- Finalize the implementation of the server storage network (SAN) hardware replacement in preparation for end of life requirements of the primary storage servers.
- Install new core switches to deliver high speed and high capacity architecture, which is flexible and scalable to future District needs.
- Improve websites designs to include improved security, cutting-edge features, and content management.
- Hire and train an IT Technology Specialist to support and coordinate computer application support and peripheral device support, cyber training, regular operating system updates, recreation software support and training.

Sustainable Revenue Strategies and Funding Options

- Work with departments on implementing technical hardware and software solutions to promote efficiency in daily activities.

Strengthen Organizational Culture

- Continue to evaluate cloud solutions to allow staff to collaborate and communicate more effectively remotely or in the office.
- Develop a training plan which encompasses cyber awareness, compliancy, change behavior, long-term sustainment, and culture commitment to provide measurable and robust reporting.
- Working with Administration and Marketing and Communications Department and Human Resources, implement/expand methods for improving staff communications and engagement District-wide, including potentially creating an online website accessible to all staff.

2022 BUDGET: EXPENDITURES BY FUNCTION



Other

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

2022 Budget Highlights

Overall: The Information Technology Function is increasing by 17.6% (\$126,560) as compared to the 2021 Budget.

Wages are increasing overall by \$70,603 (25.4%) due primarily to the proposed restoration of the full-time IT Tech Specialist position (\$47,331) and an increase to part-time wages (\$16,820) for website development.

Contractual Services are increasing overall by \$19,133 (5.7%) as compared to the 2021 Budget due to the following:

- increases in health care (\$19,843), IMRF (\$1,538), and FICA (\$5,401) due to the proposed hiring of staff noted above
- restoration of continuing education and travel (\$2,150);
- increased telephone costs (\$1,227) due to the planned hiring of staff; and
- contractual services (\$3,000) due to the anticipated increase in printing due to the planned hiring of staff throughout the District;

Offset by decreases in internet connectivity (\$10,600) and computer & hardware services (\$2,500).

Supplies are increasing by 35.1% (\$36,824) as compared to the 2021 Budget due to the following increases:

- equipment and furniture (\$1,700) due to technology needs at Centennial Recreation Building;
- computer software (\$20,974) based on purchasing new Human Resources software (BambooHR) and the renewal of multi-year licenses for antivirus and firewall protection; and
- computer hardware (\$11,900) to support cabling and camera needs at Centennial Recreation Center and additional hardware needs at Sugar Creek Golf Course (\$2,250).

Future Outlook

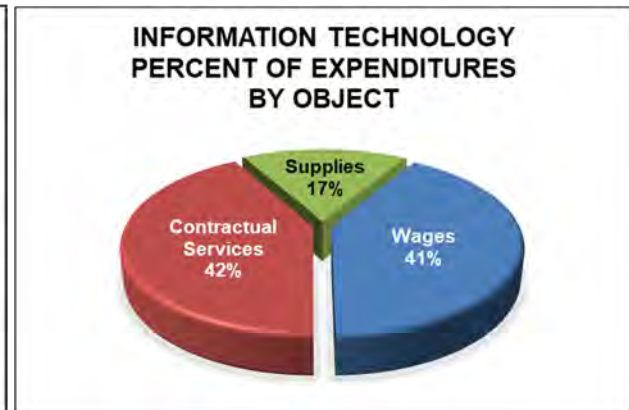
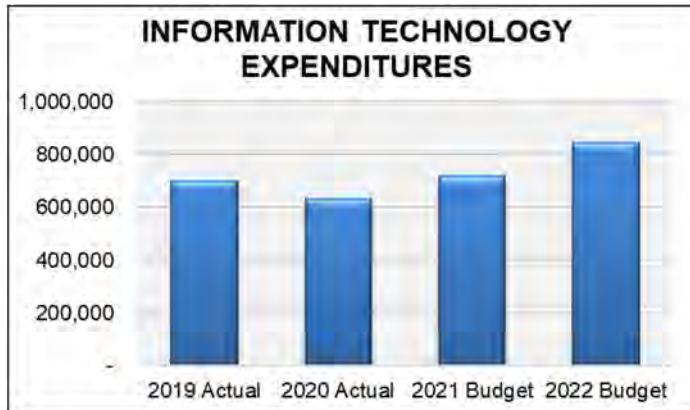
The **Future Outlook** of the IT function will be impacted by the following trends: cyber security, disaster recovery, privacy of data, and wider acceptance of cloud platform solutions for improved work from anywhere accessibility, and faster response time between platforms allowing for improved customer 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 applications to increase productivity, resulting in improved customer experiences.

2022 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Information Technology

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	336,471	292,159	277,848	348,451	70,603	25.4%
Contractual Services	296,791	264,180	335,899	355,032	19,133	5.7%
Supplies	66,991	77,603	104,851	141,675	36,824	35.1%
Total	700,253	633,942	718,598	845,158	126,560	17.6%



Performance Measures: Information Technology

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
Website Visits (epd.org)	205,540	244,069	256,272	12,203	5.0%
Website Visits (courts-plus.com)	87,305	77,595	81,475	3,880	5.0%
Website Visits (wildermansion.org)	23,424	26,776	28,115	1,339	5.0%
Website Visits (sugarcreekgolfcourse.org)	66,464	66,740	70,077	3,337	5.0%
Website Unique Hosts* (epd.org)	115,432	138,550	145,478	6,928	5.0%
Website Unique Hosts* (courts-plus.com)	51,920	36,610	38,441	1,831	5.0%
Website Unique Hosts* (wildermansion.org)	17,928	20,357	21,375	1,018	5.0%
Website Unique Hosts* (sugarcreekgolfcourse.org)	38,243	40,643	42,675	2,032	5.0%

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

2022 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

21.4

Description

The **Parks Department** handles the 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, which 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.

2021 Accomplishments

Vision 2020 Strategic Themes

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

- Continued the expansion of utilizing battery-powered landscape tools rather than gas-powered to reduce noise pollution and emissions in the parks (\$2,394).
- Replaced The Hub picnic area mulch with decomposed granite surfacing and upgraded perimeter landscaping (\$2,625).
- Completed the installation of the Control-Link lighting controls for the ballfield lights at Plunkett Park (\$10,250).
- Replaced deteriorated soccer and football goals at Berens Park Fields C and D (\$13,176).

Innovative Programming to Meet Community Needs

- Assumed management and coordination of the Adopt-a-Park program.

Exceptional and Consistent Guest Experience

- Met the field space needs of three additional Athletic Field Advisory Committee groups.

Other

- Completed the restructuring of the Parks Department supervisory staff to best meet the needs of the community and serve internal maintenance staff.
- Expanded and added additional "no mow" areas at Eldridge, Plunkett, and East End Parks.
- Coordinated and assisted four Eagle Scouts on projects in Eldridge Park, Wilder Park, Butterfield Park, and Wild Meadows Trace.

2022 BUDGET: EXPENDITURES BY FUNCTION



2022 Work Plan

Vision 2020 Strategic Themes

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

- Establish and maintain new landscaping related to the newly developed Centennial Park and the Glos Park expansion.
- Continue the expansion of utilizing battery-powered landscape tools rather than gas-powered to reduce noise pollution and emissions in the parks (\$2,165).
- Complete the scheduled replacement of one pickup truck and one dump truck (\$113,755).
- Complete the scheduled replacement of two zero-turn mowers and one landscape trailer (\$39,000).
- Complete two infield renovations at Washington and Salt Creek Parks (\$42,000).
- Replace the barrier netting on fields C and D at Berens Park (\$9,000).

Innovative Programming to Meet Community Needs

- Expand and enhance the Adopt-a-Park program by offering additional project opportunities for adoptees.

Exceptional and Consistent Guest Experience

- Review and update Athletic Field Advisory Committee by-laws.

Strengthen Organizational Culture

- Expand opportunities for staff cross-training in other Parks Department functions.

Other

- Continue the removal of invasive species from the natural areas in Berens Park, along the Salt Creek Greenway Trail, and in Wild Meadows Trace and Park.

2022 Budget Highlights

As compared to the 2021 Budget, the 2022 Parks function budget is decreasing by 5.7% (\$103,355).

Wages are decreasing overall by 1.6% (\$15,248) as compared to the 2021 Budget primarily due to the retirement of the Division Manager - Horticulture and the shifting of the Assistant Horticulturist position to a Park Specialist II position.

Contractual Services are decreasing by 12.9% (\$70,617) as compared to the 2021 Budget. The majority of the decrease is the result of reductions in health care expenses (\$36,281), IMRF (\$12,482), and FICA (\$1,167), corresponding to the staffing changes noted above, with additional deductions in aerial pruning (\$4,000), and lighting controls (\$10,250).

Supplies are decreasing by 5.3% (\$16,490) as compared to the 2021 Budget. Decreases in supplies are due to a reduction in mulch (\$2,000), plant supplies and herbicide (\$2,000), trailer replacement (\$5,000), and athletic supplies (\$2,750).

2022 BUDGET: EXPENDITURES BY FUNCTION

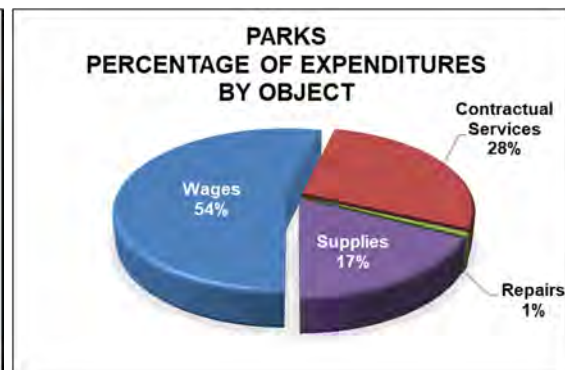
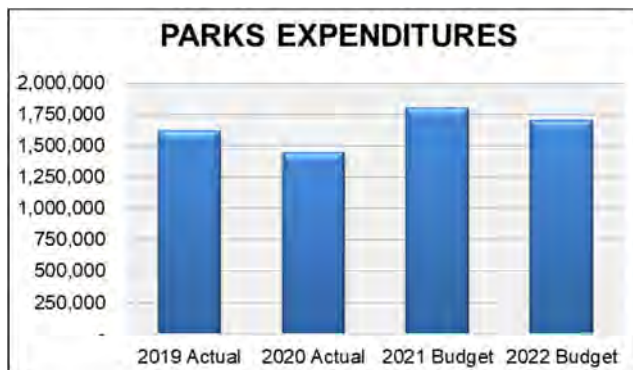


Future Outlook

The **Future Outlook** of the Parks function budget continues to be driven by the cost of wages, vehicle and equipment parts, fuel, and materials for seasonal maintenance (athletic field prep, turf care, and snow removal). The restructuring of the Department's supervisory staff has created new opportunities and approaches to maintenance that better serves both the internal and external customers. Staff have developed creative ways to capitalize on the District's operating budget to create upgrades in landscaping, athletic fields, and grounds maintenance. The Parks Department will continue to explore new opportunities and invest in ways to deliver excellent park maintenance and high quality outdoor spaces.

Expenditures by Object: Parks

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	891,368	799,242	929,371	914,123	(15,248)	-1.6%
Contractual Services	457,359	450,024	549,500	478,883	(70,617)	-12.9%
Repairs	9,774	6,973	13,400	12,400	(1,000)	-7.5%
Supplies	261,373	193,375	310,522	294,032	(16,490)	-5.3%
Total	1,619,874	1,449,614	1,802,793	1,699,438	(103,355)	-5.7%



Performance Measures: Parks

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
Total Fuel Consumption (Gallons)	18,627	23,516	22,500	(1,016)	-4.3%
Fuel Expenses	\$33,812	\$59,965	\$58,340	-\$1,625	-2.7%
Net Loss/Gain of Trees Ratio	1.69 to 1.00	12.67 to 1.00	2.25 to 1.00	10.42 to 1.00	N/A

2022 BUDGET: EXPENDITURES BY FUNCTION



FACILITIES

Mission

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

Funding Sources

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

Revenues and expenses in...

General, IMRF, FICA, and Recreation Funds

Description

The Facilities Department works closely with the Recreation Department to coordinate the scheduling and rental of parks, picnic areas, etc., and with all departments to facilitate, support and implement work plans. The Department also handles the following:

- manages the facility operations and maintenance of Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to provide safe, clean and aesthetically pleasing facilities;
- 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; developing annual tree planting plans; managing the District's memorial programs; evaluating existing parks, defining deficiencies and using the District's ADA transition plan to design and build park infrastructure.

2021 Accomplishments

Vision 2020 Strategic Themes

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

- With Administration, and based on community feedback (two open houses and online survey), developed Master Plan and completed engineering and design, along with the project bid process and contracting, for a neighborhood park at Centennial Park.
- With Administration, created development plan based on community input (two open houses and online survey) for the expansion of Glos Park at 135 Palmer Drive, demolished existing building and removed adjacent parking lot.
- Replaced East End Pool weather-damaged tiles in the lap lanes and on handicap accessible ramp with plaster and paint (\$8,500).

Full-time equivalent staff

40.4

2022 BUDGET: EXPENDITURES BY FUNCTION



Meet Community Need for New and Existing Indoor Recreation Space

- Replaced the HVAC equipment for the guest lounge and Sunbeams & Rainbows classroom at Wagner Community Center (\$105,600) to improve customer experience and maintain the facility.
- With Administration, developed architectural and engineering plans, completed the project bid process, and started the Adult Center renovation to comply with ADA, Life Safety and Code requirements.

Exceptional and Consistent Guest Experience

- Implemented Phase 5 of the State of Illinois COVID-19 mitigation strategy to restructure outdoor pool operations, opened both pools, sold pool passes (\$216,023), sold punch cards (\$47,454), and accepted daily admissions (\$96,995).

Sustainable Revenue Strategies and Funding Options

- Working with Administration and the Enterprise Services and Finance Departments, updated the financial and operating goals to determine the optimum structure of Enterprise Services to position it for long-term sustainability resulting in the shift from an enterprise service to a tax-supported entity

Strengthen Organizational Culture

- Collaborated with the Enterprise Services Department to optimize and transition Courts Plus and Wilder Mansion maintenance operations and staffing to the Facilities Department.

2022 Work Plan

Vision 2020 Strategic Themes

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

- Complete Glos Park site improvements based on Master Plan approved in June 2021 (\$337,688).
- Complete construction of a neighborhood park at Centennial Park based on Master Plan approved in June 2021 (\$703,600).
- Based on public input and approved Master Plan, replace playground equipment, safety surfacing, expand and refurbish paths, and complete ADA improvements at Eldridge Park east playground (\$475,000).
- Plant 65 new trees throughout District parks to replenish the loss of ash and hazardous trees (\$32,500).
- Implement engineering completed in 2020 (\$55,000) to resurface the Courts Plus/Plunkett Park parking lot (\$545,000).
- Replace East End Pool chemical controllers (3) original to the pool with a general lifespan of 10 to 12 years (\$18,000).
- Replace picnic tables under the tent at The Hub which have reached the end of their useful life (\$31,800).

2022 BUDGET: EXPENDITURES BY FUNCTION



Meet Community Needs for New and Existing Indoor Recreation Space

- Complete Adult Center renovation to comply with ADA, Life Safety and Code requirements (\$788,100).
- With the Recreation Department, implement Centennial Recreation Center facility and operations plan.
- Replace existing aging boiler at Butterfield Park Recreation building with a new efficient boiler (\$22,000).
- Replace the HVAC equipment for classrooms 1 and 2 at Wagner Community Center to improve customer experience and maintain the facility (\$128,000).
- Implement Courts Plus Roof Improvements project for café area which will complete the entire flat roof surface of the Courts Plus facility (\$92,500).
- Replace Courts Plus Locker Room HVAC to continue to control the temperature and humidity in the locker rooms (\$62,500).
- Complete Courts Plus Tennis Court Surface Improvements to repair the playing surface and colorize the courts (\$50,000).
- Repair Wilder Mansion Soffit/Fascia to prevent any weather related damage to the underside of the roof and complete Wedding Bowl Improvements to provide better drainage and walking surface (\$42,000).
- Replace Courts Plus Multi-Purpose Room Flooring, which is beyond its useful life (\$21,500).

Innovative Programming to Meet Community Needs

- Resume swim lessons, swim camp and rentals at the outdoor pools as part of the reopening plan related to transitioning out of the pandemic (projected revenue \$101,170).

Strengthen Organizational Culture

- Implement transitioning of facility operations for Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to the Facilities Department, including staffing, day-to-day operations, and capital projects.
- Hire and train new Facilities Supervisor of Rentals at The Hub to oversee daily operations and expansion of rental offerings at The Hub and oversight of outdoor pool rentals.
- Hire and train new Facilities Specialist I to support Centennial Recreation Center maintenance operations, providing coverage of custodial duties and room setups during high-use hours.
- Hire and train Landscape Architect to coordinate and manage capital improvement projects, plans for annual tree planting, and the District's memorial programs along with evaluating existing parks and designing and building park infrastructure.

2022 BUDGET: EXPENDITURES BY FUNCTION



2022 Budget Highlights

In the proposed 2022 Budget, Facilities function expenses are increasing overall by 71.8% (\$1,574,455) as compared to the 2021 Budget primarily due to facility maintenance operations for Courts Plus, Wilder Mansion, and Sugar Creek Golf Course shifting from the Courts Plus & Wilder Mansion function budget to the Facilities function budget.

Wages are increasing overall by 56.8% (\$676,759) as compared to the 2021 Budget mainly due to the move of Courts Plus, Wilder Mansion, and Sugar Creek Golf Course maintenance wage expenses to the Facilities function (\$283,506) along with the following increases:

- aquatics staff wages by 83%, including lifeguards, managers, aquatic program and guest services due to opening both pools for a full season without the pandemic limits of 2021 (\$196,868) and
- addition of three (3) full-time positions: Landscape Architect, Custodian for Adult Center, and Facilities Supervisor of Rentals at The Hub (\$143,668).

Contractual Services are increasing overall by 72% (\$537,044) as compared to the 2021 Budget mainly due to shifting Courts Plus, Wilder Mansion, and Sugar Creek Golf Course function staffing benefit related expenses (\$83,992), utility expenses (\$193,800), and custodial maintenance expenses (\$46,657) to the Facilities function budget. Other Contractual Services increases include:

- addition of lifeguard audits and licenses (\$11,320) as in 2021 a credit was used from 2020 when the pools did not open;
- increasing contractual maintenance costs for HVAC preventative maintenance and portable toilet rentals (\$7,925);
- benefit expenses for three new full-time employees (Landscape Architect, Adult Center Custodian, and Facilities Supervisor of Rentals at The Hub), resulting in an increase of (\$59,178) in Healthcare expenses; and
- increasing IMRF (\$3,148) and FICA (\$30,085) expenses.

Repairs are increasing overall by 161.2% (\$122,138) as compared to the 2021 Budget primarily due to:

- shifting Courts Plus, Wilder Mansion and Sugar Creek Golf Course facility operations repair expenses to the Facilities function budget (\$97,113); and
- building repairs at The Hub (air conditioning unit replacement) (\$14,500) and start-up expenses at the Centennial Recreation Center (\$15,000).

Supplies are increasing overall by 132% (\$238,514) as compared to the 2021 Budget primarily due to:

- the shift of Courts Plus, Wilder Mansion and Sugar Creek Golf Course operations to the Facilities function budget which includes chemicals, building, equipment and custodial supplies (\$137,077);
- a one-time purchase of Adult Center furnishings (\$12,250);
- increased swimming pool supplies due to opening both pools and deferment of purchases in 2020 and 2021 (\$14,400);
- resumption of spring tree planting in 2022 (\$32,500); and
- increasing chemical costs (\$3,394) and building supplies at the pools and The Hub spray ground (\$5,450).

2022 BUDGET: EXPENDITURES BY FUNCTION

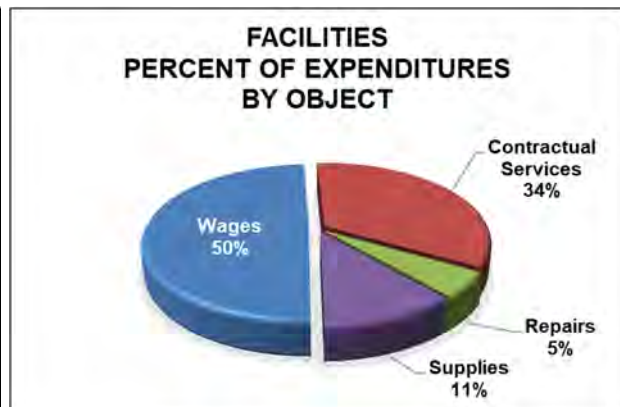
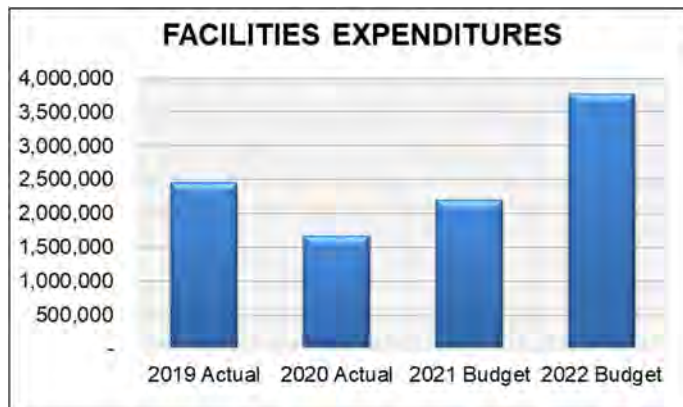


Future Outlook

The **Future Outlook** of the Facilities Department budget will be guided by meeting the needs of program areas and remain committed to providing a clean and healthy environment for all program participants and facility users District-wide. The Facilities Department is poised for change in department responsibilities in 2022 through an optimized financial and operating structure to include Courts Plus, Wilder Mansion, and Sugar Creek Golf Course facility maintenance. The Department will continue to work with all other departments to identify priorities and develop and implement proposals for events and services to provide for the most efficient use of facilities based on the growth or divestiture of programming opportunities.

Expenditures by Object: Facilities

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	1,368,376	856,023	1,191,298	1,868,057	676,759	56.8%
Contractual Services	793,517	623,837	746,081	1,283,125	537,044	72.0%
Repairs	42,729	51,049	75,775	197,913	122,138	161.2%
Supplies	249,054	134,938	180,654	419,168	238,514	132.0%
Total	2,453,676	1,665,847	2,193,808	3,768,263	1,574,455	71.8%



Performance Measures: Facilities

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
Pool Passes Sold	0	3,655	5,000	1,345	36.8%
Number of Hub Rentals*	4	65	65	-	0.0%
Number of Abbey Rentals	4	0	0	-	0.0%

*Hub rental figures do not include District meeting and trainings

2022 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 and Special Recreation Association Funds

Full-time equivalent staff

60.1

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.

2021 Accomplishments

Vision 2020 Strategic Themes

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

- Worked with the Parks Department to expand the use of park sites for outdoor summer program offerings (Circle Time in the Park).
- Worked with the Parks Department to expand picnic rentals/usage beyond the usual season to accommodate groups for outdoor space during COVID-19.
- Scheduled reservations for Safety Town Open Road programs to manage social distancing and capacity guidelines.

Meet Community Needs for New and Existing Indoor Recreation Space

- Worked with the Enterprise Services Department to offer active adult programs at Wilder Mansion including Bingo, line dancing, Tai Chi, etc.
- Worked with the Enterprise Services Department to expand early childhood program offerings in the Kids Plus space at Courts Plus (Spanish, Computer Explorers, etc.)
- Offered Sports Camp at Centennial Park both outdoors and indoors.
- Worked 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.
- Worked 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

- Offered an Easter Egging Special Program "Get Egged" in the spring.
- Expanded the "Get Grinchd" winter program offering.
- Live streamed the spring dance recital in front of a limited capacity, masked, and socially distanced audience.
- Expanded Adult Dance/Fitness program offerings (Adult Ballet).
- Rolled over Abbey senior memberships at no additional charge for 2021.

2022 BUDGET: EXPENDITURES BY FUNCTION



- Offered two Adult Day Trip programs.
- Offered two and a half year-old Sunbeams and Rainbows preschool program.
- Offered a new two to two and a half year old Preschool Connections program.
- Expanded program offerings for children under the age of three: early childhood, dance, gymnastics, sports.
- Expanded parent/child program offerings: early childhood, dance, gymnastics, sports.
- Expanded enrichment and theater program offerings for all ages.

Exceptional and Consistent Guest Experience

- Continued to offer virtual programs to meet demand, including early childhood, dance, gymnastics conditioning, etc.
- Opened the Wagner Community Center registration desk/bathrooms on a limited basis for in-person registration.
- Working with Information Technology, continued to improve and expand online transactions with email and phone support: bookings, reservations, etc.
- Established electronic management of health information, pick up/drop off authorization, check in/out, health screening questions and emergency contact information for Inclusion, Rec Station and Sunbeams and Rainbows.
- Revived the quarterly active adult newsletter.
- Working with Courts Plus staff, resumed* drop-in child care to Courts Plus members in fall 2021.

Sustainable Revenue Strategies and Funding Options

- Improved program cost recovery in 2021 to 20-25% above direct costs.

Strengthen Organizational Culture

- Established coordinator positions to assist with RecTrac, communication and scheduling of dance classes and virtual offerings.
- Continued to evaluate and adjust program supervisor workload to avoid burnout, including the hiring of a Program and Inclusion Supervisor position and a full-time second-shift Registration Clerk.

2022 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for New and Existing Indoor Recreation Space

- Work with Timothy Christian School to schedule use of athletic facilities.
- Continue to work with School District 205 to maximize use of multipurpose rooms and gym space for Rec Station and sports programming.
- Expand adult program offerings at Wilder Mansion to include small lunches and Abbey Groups (Quilters, Pinochle, etc.).
- With the Facilities and Information Technology Departments, plan for the opening of the Centennial Recreation Center in spring of 2022.

2022 BUDGET: EXPENDITURES BY FUNCTION



Innovative Programming to Meet Community Needs

- Offer “drop-in/open gym” adult and youth sports programs/leagues.
- Offer new sports programs: curling, Futsal, etc.
- Work with Courts Plus staff to offer “drop in childcare” for parents while working out.
- Offer additional evening programs for preschool age children and families.
- Offer additional special programs for families each season.
- Expand youth enrichment programming.
- Review and determine the future investment towards services suspended since the pandemic began (i.e., Martial Arts, Music/Voice, Polar Express, Daddy/Daughter and Mom/Son special events).

Exceptional and Consistent Guest Experience

- Plan for the reopening of the Wagner Community Center lobby and registration desk, as COVID-19 guidelines allow.
- Plan for the opening of the Centennial Recreation Center front desk/registration office.

Sustainable Revenue Strategies and Funding Options

- Maintain a 20-30% cost recovery, above direct expenses, for recreation program offerings.
- Invest in services identified as financially sustainable and meeting community needs.

Strengthen Organizational Culture

- Hire and train a program supervisor for adult programming in anticipation of the opening of the Centennial Recreation Center.
- Hire and train registration/front office staff in anticipation of the opening of the Centennial Recreation Center.

2022 Budget Highlights

As compared to the 2021 Budget, the Recreation function budget is increasing by 37.4% (\$938,764) overall in the expense categories below, based on increased program offerings, participants and staffing as participation levels trend back toward near pre-COVID levels in core program offerings following the discontinuation of pandemic related restrictions including “stay-at-home” orders, capacity limits and social distancing requirements.

Wages, as compared to the 2021 Budget, are increasing by 41.6% (\$674,053) due to new full-time staff positions in 2021 and proposed for 2022 and increased part-time staffing for expanded program offerings, including the following program areas:

- Registration Staff Wages (\$11,358);
- Rec Station (\$308,546);
- Summer Camps (\$59,340);

2022 BUDGET: EXPENDITURES BY FUNCTION



- Dance (\$30,484);
- Early Childhood (\$70,280); and
- Full-time employee wages in the Special Recreation Association Fund for inclusion support (\$24,668) as a result of the hiring of a Program and Inclusion Supervisor in 2021.

In anticipation of the opening of the Centennial Recreation Center in 2022, full-time wages are increasing for two new positions (Program Supervisor for Adults and Registration Clerk) (\$183,850) and due to hiring the new full-time evening registration clerk at the Wagner Community Center and Program and Inclusion Supervisor in 2021 to meet the growing demand for evening programming and inclusion services.

Contractual Services are increasing by 32.3% (\$251,549). The largest increases in contractual services are due to the following reasons:

- increased program offerings and participants in Performing Arts (\$24,652), General Interest (\$31,385), and Rec Station and Summer Camps (\$38,700) programs;
- Health Care (\$91,670); IMRF (\$13,048) and FICA (\$51,458) for the full-time positions described above.

Supplies expenses are increasing by 11.5% (\$13,162) primarily for Gymnastics (\$3,300) and Rec Station and Summer Camps (\$9,680) programs due to increased participation and program offerings.

Future Outlook

The future outlook for the Recreation function budget (program cost recovery) will continue to improve as room capacity and staffing ratios increase, allowing for increased enrollment in programs, and 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. When the Centennial Park Recreation Center comes on-line in the spring of 2022, it will provide the opportunity to grow program offerings, participation and revenue, as we maximize the additional facility space this location affords.

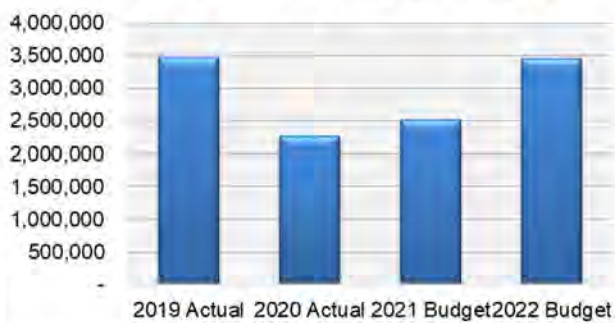
2022 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Recreation

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	2,150,639	1,463,722	1,619,316	2,293,369	674,053	41.6%
Contractual Services	1,040,852	699,676	779,882	1,031,431	251,549	32.3%
Supplies	280,265	97,586	114,205	127,367	13,162	11.5%
Total	3,471,756	2,260,984	2,513,403	3,452,167	938,764	37.4%

RECREATION EXPENDITURES



RECREATION PERCENT OF EXPENDITURES BY OBJECT



Performance Measures: Recreation

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
Recreation Fund Program Cost Recovery	36.32%	51.40%	60.78%	9.4%	18.2%
Gateway Participation	60	50	60	10	20.0%
Recreation Financial Assistance	\$7,344	\$8,968	\$10,000	\$1,032	11.5%
% of Online Registrations	51.1%	78.5%	65.0%	-13.5%	-17.2%

2022 BUDGET: EXPENDITURES BY FUNCTION



COURTS PLUS AND WILDER MANSION (formerly Ent. Svcs.)

Mission

To oversee the operations of Courts Plus, Wilder Mansion and Wilder Park weddings

Funding Sources

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

Revenues and expenses in...

Recreation, IMRF, FICA and Museum Funds

Full-time equivalent staff

26.6

Description

Courts Plus, Wilder Mansion rentals, and garden weddings encompass the following areas:

Member Services: To oversee all financial, membership and personnel facets, including membership billing; program registration; implementing sales and retention strategies to maximize memberships.

Hospitality: 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: To plan, develop, manage and maintain the operation of health, fitness and racquet sports programs, leagues, and summer camps. To provide innovative and safe health/fitness programs and equipment guided by quality, customer service-focused staff.

2021 Accomplishments

Vision 2020 Strategic Themes

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

- Hosted 28 ceremonies and 14 photo sessions in Wilder Park Formal Gardens, exceeding the 2021 budget.

Meet Community Needs for New and Existing Indoor Recreation Space

- Replaced obsolete equipment for sweeping the tennis courts with new ride-on sweeper which provides a cleaner court surface on a daily basis.
- Completed the Courts Plus Roof Project for the tennis court pods and fitness floor and multi-purpose room areas (\$589,511).
- Completed* the Courts Plus indoor pool sand filter replacement project (\$35,375) to improve efficiency in maintaining the high quality pool water expected by members and installed a new whirlpool sand filter (\$4,500).
- Worked with the Recreation Department to offer active adult programs at Wilder Mansion including Bingo, line dancing, Tai Chi, etc.
- Hosted 95 paid events at Wilder Mansion.
- Added pickleball lines on tennis court 1 to create four indoor pickleball courts to continue to provide indoor opportunities to meet the growing interest in the sport.

2022 BUDGET: EXPENDITURES BY FUNCTION



- Adapted and complied with the Restore Illinois Plan guidelines to provide the community with health and fitness options including the following.
 - Moved to Tier 2 of resurgence mitigations on January 20 with increased access to the Courts Plus facility by expanding hours and removing the mid-day closure.
 - Transitioned quickly to Tier 2, which eliminated the need for fitness floor reservations and increased the fitness floor capacity from 25% (22 people) to 50% (45 people) and resumed indoor classes with capacity limits.
 - Offered renewal of Permanent Court Time instead of an in-person lottery.
 - Re-opened the locker rooms on May 27 when restrictions loosened, allowing fully vaccinated staff and participants to be maskless indoors. Also, expanded capacity limits in group exercise classes as allowed.
 - Moved to Phase 5 on June 11 with no capacity limits on the fitness floor and later removed capacity limits for most group exercise classes, eliminated reservation requirement for the pool, opened up the whirlpool, steam room and sauna, and returned all equipment and furniture removed from the fitness floor and stretch area.
 - Resumed aquatic classes and massage therapy offerings in July with reduced schedules.
 - Reinstated face covering requirements in accordance with CDC guidelines for all staff and participants to wear masks indoors and on August 30, moved to the statewide indoor mask mandate.
 - Expanded facility hours on September 7.
 - Resumed personal training.

Innovative Programming to Meet Community Needs

- Continued to offer virtual group exercise and outdoor classes as an option for those opting out of indoor exercising.
- Created additional time slots in the winter and spring tennis sessions for adult and youth classes to adapt to COVID-19 restrictions of capacity limits which reduced class sizes.
- Created Pickleball Leagues and classes at Crestview Park.
- Held the District's first Pickleball Tournament at Crestview Park.
- Worked with Elmhurst Children's Theatre to provide outdoor accommodations for its summer 2021 production at Wilder Mansion.
- Regained Courts Plus presence at outdoor community events, including Party in the Park, Park Palooza, and Fall Fest.
- Hosted Vitalant Blood Drive with 15 donors as part of the *Courts Plus Cares* community initiative.

Exceptional and Consistent Guest Experience

- Remained flexible with membership options by extending ability of members to keep their memberships on a Leave of Absence status due to COVID-19 concerns.
- Continued to offer no joining fee to welcome back cancelled members and attract new members.

2022 BUDGET: EXPENDITURES BY FUNCTION



- Offered a short-term winter option of bringing a tennis guest for a nominal fee of \$5 to meet the increased interest in tennis.
- Educated and coached members and participants through the online registration process for class and fitness floor reservations when COVID-19 restrictions were in place.
- Cross trained additional Service Desk staff in registration processes to better serve the customer during peak registration periods.
- Working with Recreation Department, resumed* drop-in child care to Courts Plus members in fall 2021.

Sustainable Revenue Strategies and Funding Options

- Working with the Administration, Finance, and Facilities Departments, updated the financial and operating goals and determined the optimum structure of Enterprise Services to position it for long-term sustainability.
- Continued to offer no joining fee and the 25% reduced membership rates due to the reduction in services.
- Streamlined membership billing by only offering monthly electronic fund transfer (EFT) to new members.
- Began charging a Permanent Court Time Reservation Fee to cover a portion of the upfront expenses when reserving permanent court time.
- Participated in a voluntary power interruption turning off all electrical systems at Courts Plus on July 16 as part of a program that is designed to take larger electrical users off the "grid" if unusually high regional electrical demand is threatening to cause blackouts or brownouts to local residents (agreement generates approximately \$40,000 of additional revenue over the three-year contract).
- Began* charging for drop-in child care to partially cover the staffing expense rather than subsidizing the entire expense with membership dues.
- Surpassed revenue budgeted for Adult and Youth Karate program by \$29,000.
- Reduced Courts Plus custodial expenses by hiring part-time custodians in 2021 and contracting out larger cleaning projects (e.g., waxing, carpet cleaning, tennis court scrubbing, etc.) as compared to contracting out all cleaning services prior to 2020.

Strengthen Organizational Culture

- Continued inter-departmental collaboration to find new opportunities for shared programming and facility use (including the Recreation Department).
- Facilitated the use of Kids Plus programming spaces by the Recreation Department to provide summer contractual programming to the community.
- Assisted the Recreation Department in issuing pool pass refunds due to the large number of transactions and limited staff.

2022 BUDGET: EXPENDITURES BY FUNCTION



2022 Work Plan

Vision 2020 Strategic Themes

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

- Continue to meet the growing demand for Pickleball programming at the Crestview Park courts while maintaining open play opportunities.

Meet Community Needs for New and Existing Indoor Recreation Space

- Complete the Fitness Equipment Replacement Project (\$122,500) replacing the strength equipment lines which are beyond their recommended useful life.

Innovative Programming to Meet Community Needs

- Analyze program spaces at Courts Plus closed during the pandemic to determine future program offerings and use of these spaces.

Exceptional and Consistent Guest Experience

- Resume key aspects of the Courts Plus member success plan to attract new members and retain current members including member orientations and member challenges.
- Launch online purchasing of Personal Training and Massage Therapy to improve customer convenience.

Sustainable Revenue Strategies and Funding Options

- Through renewed membership promotions and retention programming, grow memberships to 75% of pre-pandemic levels.

Strengthen Organizational Culture

- Hire and train a second Tennis Program Supervisor, which will allow one supervisor to oversee adult programs and the other supervisor to oversee youth programs since both areas have grown to pre pandemic participation levels.
- Continue to collaborate with the Facilities and Recreation Departments to optimize operations, staffing and programming to transition Courts Plus and Wilder Mansion to tax supported operations.

2022 Budget Highlights

As part of the transition of Courts Plus and Wilder Mansion to tax-supported operations and to improve efficiencies in facility management across the District, staff shifted all related expenses to the Facilities function. As a result, the Courts Plus and Wilder Mansion function budget expenses are decreasing overall by 32.3% (\$903,738) as compared to the 2021 Budget. This decrease is a combination of the reduction for Courts Plus and Wilder Mansion building operations (\$954,175), offset by an increase in other Courts Plus and Wilder Mansion expenses (\$50,437).

Wages are decreasing overall by 13.5% (\$214,333) due mainly to the shifting of maintenance operational expenses to the Facilities Division (\$283,506). These decreases are offset by the following increases:

- Registration wages (\$8,330) due to the increase in membership sales responsibilities;

2022 BUDGET: EXPENDITURES BY FUNCTION



- Administrative Services wages (\$2,557) to address additional membership account management needs;
- Management on Duty (MOD) wages (\$4,387) due to increased facility hours as compared to 2021;
- Membership Services wages (\$11,306) to relaunch the Membership Sales plan, including promotions, onboarding, and membership retention; and
- Kids Plus/Nursery wages (\$34,569) following resumption of drop-in child care for members in fall 2021.

Contractual Services are decreasing overall by 49.9% (\$420,856) primarily due to the shift of facility maintenance expenses to the Facilities function (\$412,163).

Repair expenses are decreasing by 91.7% (\$112,355) due primarily to the shift of facility repairs to the Facilities function (\$97,113).

Supplies expenses are decreasing by 63.8% (\$156,194) due to an overall reduction in building and program supplies based on the shifting of maintenance supplies to the Facilities function (\$158,686) offset by an increase in Membership Services Supplies to revive promotional and retention strategies to increase memberships (\$1,351).

Future Outlook

In 2020 the fitness industry reported membership levels being at 40-50% of 2019 levels. In 2021, the level grew to 60% as pandemic restrictions eased. In 2022, Courts Plus will position itself to meet this demand in both the fitness facility, as restrictions continue to ease, and in key program areas including tennis and martial arts.

2022 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Courts Plus & Wilder Mansion (formerly Ent. Svcs.)

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	2,142,507	1,348,612	1,586,968	1,372,635	(214,333)	-13.5%
Contractual Services	1,046,260	491,750	843,191	422,335	(420,856)	-49.9%
Repairs	81,911	63,539	122,505	10,150	(112,355)	-91.7%
Supplies	241,650	113,063	244,697	88,503	(156,194)	-63.8%
Total	3,512,328	2,016,964	2,797,361	1,893,623	(903,738)	-32.3%



Performance Measures: Courts Plus & Wilder Mansion (formerly Ent. Svcs.)

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
CP & WM Program Registrations	3,153	6,382	6,882	500	7.8%
Courts Plus Membership Accounts	2,782	2,606	2,793	187	7.2%
Courts Plus Members	4,233	3,974	4,029	55	1.4%
Courts Plus Daily Usage	116,420	135,500	162,447	26,947	19.9%
Courts Plus Financial Assistance	\$5,052	\$4,100	\$11,000	\$6,900	168.3%

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

7.5

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.

2021 Accomplishments

Vision 2020 Strategic Themes

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

- Removed aged, outdated and non-code compliant underground fuel storage tanks at the Sugar Creek Maintenance Facility to prepare for the installation of new above ground tanks (\$30,000).
- Placed picnic tables toward the first tee as a gathering place specifically for the 6-week Jr. Golf Camp to encourage social distancing from the clubhouse and ensure participants remained outside.

Innovative Programming to Meet Community Needs

- Installed a temporary tent on the deck for most outings and banquets to encourage outdoor gatherings where face masks are not required and provide a safer environment during the pandemic.
- Reimagined 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.

Exceptional and Consistent Guest Experience

- Provided 24-hour customer access to booking tee times and cart rental for a smooth transition from car to the first tee check-in upon arrival to the golf course.

Sustainable Revenue Strategies and Funding Options

- Maximized prepaid reservations online, resulting in improved efficiency for managing capacity and higher rates and increases in revenue during higher demand tee times.
- Marketed to a wider audience utilizing the online platform (GolfNow), which enhanced engagement with the online customer community.

2022 BUDGET: EXPENDITURES BY FUNCTION



2022 Work Plan

Vision 2020 Strategic Themes

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

- Install above ground storage tanks at the maintenance facility to complete the project of replacing the aged underground tanks (\$30,000).
- Install a temporary tent on the deck for most outings and banquets to utilize, weather permitting.

Innovative Programming to Meet Community Needs

- Build upon the summer youth program to grow participant capacity back to pre-pandemic levels, increasing capacity by almost 100 additional participants.

Exceptional and Consistent Guest Experience

- Upgrade the existing software with GolfNow to transition to a web-based platform to allow staff the flexibility to move from behind the counter utilizing the live tee sheet on tablets as well as provide the ability to offer remote credit card payments for sales items on the beverage cart.
- Sealcoat the parking lot, driving range tee line, and cart path for an updated, enhanced appearance (\$9,000).
- Contingent upon the sale of the rental property at 440 E. Van Buren, implement maintenance equipment replacement program by purchasing a fairway mower and two rough mowers (\$200,000 from proceeds of property sale).
- Replace clubhouse tables and chairs and appliances beyond their useful life (\$14,000).

Sustainable Revenue Strategies and Funding Options

- Continue to require all future reservations (other than same-day) to be prepaid online, combined with allowing same-day walk-ons based on availability. Also, continue requiring all outings and leagues to be prepaid 7 days in advance, eliminating same-day no-shows (and loss of potential revenue).
- Increase capacity of summer youth program by almost 100 additional participants (350 total) as compared to 2021, implementing a slight rate increase for greens fees for on-course usage for the camp.
- Sell the rental property located at 440 E. Van Buren, adjacent to the Sugar Creek parking lot (estimated to sell no less than \$200,000).

2022 Budget Highlights

As compared to the 2021 Budget, expenses in the Sugar Creek function are projected to increase by 2.6% (\$21,174).

- **Wages** are increasing by 4.2% overall (\$15,528) due to budgeted merit increases for full-time staff and required minimum wage increase from \$11 to \$12/hr. for part-time and seasonal staffing.
- **Contractual Services** are decreasing by 16.6% (\$31,788) overall as compared to the 2021 budget due to elimination of consulting fees for Salt Creek restoration (\$22,800), lower utilities based upon 2021 actual expenses (\$10,394), offset against the addition of driving range software (\$5,000).

2022 BUDGET: EXPENDITURES BY FUNCTION



- **Repairs** are increasing by 102.1% (\$9,395) predominantly due to sealcoating of the parking lot and driving range/cart path (\$9,000).
- **Supplies** are increasing by 9.3% (\$16,531) overall due to an increase of pro-shop and concession supplies, new ball dispenser for driving range and small equipment replacement in the bar (refrigerator and ice machine).

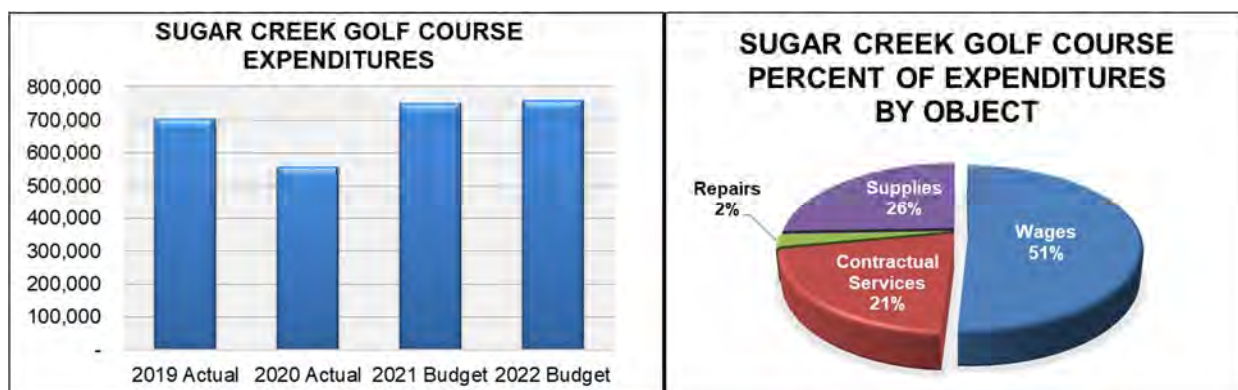
Future Outlook

As the golf course moves beyond the pandemic in future years with a return to more normal operations, more amenities can be added to enhance the golf experience, growing revenues from pro shop sales, food service, banquets and more. Currently, the economy continues to hamper efforts in these areas with challenges in supply chain inventory and deliveries. Many inventory items simply have been unavailable to purchase which in turn, hinders the growth of sales.

As the golf course continues to evolve and adapt to the pandemic and post-pandemic environment, operations for 2022 will remain focused primarily on golf activities. 86% of all revenues will come from four primary sources – greens fees, riding cart rental, driving range usage, and instructional programs. With the ups and downs created by the ongoing and extended COVID-19 pandemic, golf participation has remained steady, regardless of the ever-changing safety guidelines and mandates. It is practical to take a modest approach in slowly growing operations back to a new normal.

Expenditures by Object: Sugar Creek Golf Course

Expense Object	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Difference ('21 to '22)	% Change ('21 to '22)
Wages	372,859	318,323	371,883	387,411	15,528	4.2%
Contractual Services	148,891	125,514	191,724	159,936	(31,788)	-16.6%
Repairs	5,855	10,760	9,205	18,600	9,395	102.1%
Supplies	176,188	104,921	177,921	194,452	16,531	9.3%
Total	703,793	559,518	750,733	760,399	9,666	1.3%



Performance Measures: Sugar Creek Golf Course

Performance Measure	2020 Actual	2021 Projected Actual	2022 Projected	Difference ('21 to '22)	% Change ('21 to '22)
Rounds of Golf	25,329	27,000	26,500	(500)	-1.9%
Number of Banquet Rentals	19	36	40	4	11.1%
Number of Golf Outings	15	15	20	5	33.3%

Capital improvements enhance, expand, or maintain the infrastructure that the District needs to provide programs and services to the community and support new growth and development. To ensure a high quality of services and amenities, infrastructure expansion and improvements must continue as the District's demographics change and facilities age. The District's ten-year Long-range Capital Improvement Plan (CIP) details long-range capital improvements needs of \$22.5 million in asset management, equipment, and technology improvements and \$109.8 million in new and major redevelopment projects 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-CPWM, Museum, Special Recreation Association, and Sugar Creek Golf Course Funds.

Capital Planning Process

Using a team approach, the CIP is developed prior to completing the operating budget. Capital Planning Team members (staff involved in the planning and oversight of capital projects) compile project requests and present proposed projects to the Team on a park and facility tour or if it not feasible to visit the project site or view the project, at a subsequent project review meeting. Aware that there are always more project proposals submitted than can be funded, the Team reviews and discusses each proposed project to rank and prioritize them, considering their feasibility, necessity, condition, location, cost, method of financing, availability of grants, link to the District's Vision 2020 Plan, and long-term impact on operations (including maintenance and future operating budgets).

To ensure that the 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. Based on their immediacy, impact, and necessity, the criteria each have a numerical value. During the Capital Plan development process, departments determine which evaluation criteria are applicable to each project and the numerical value for those criteria are totaled to determine which priority category it falls under to assess the relative priority of that project as compared to the other

proposed projects. There are four project priority categories: Highest (met at least one of the first three criteria below), High (above 60), Medium (35 to 59), and Low (below 35). 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 (and their numerical value).

- ***Eliminates a threat to personal and public safety:*** A project that eliminates or reduces obvious hazards or threats to public health and safety. (55)
- ***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.(50)
- ***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.(50)
- ***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. (15)
- ***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. (15)
- ***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. (10)
- ***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.). (15)
- ***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). (15)
- ***Leverages available private or local, state or federal government funds:*** A project that can be financed with non-District revenue sources. (15)
- ***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. (15)
- ***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. (10)

- **Promotes intergovernmental cooperation and other partnership opportunities:** A project that encourages partnerships and collaboration between various public, community, private entities and individuals to implement. (10)
- **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. (10)
- **Provides enhanced safety:** A project that will reduce the District's potential exposure to risk. (15)

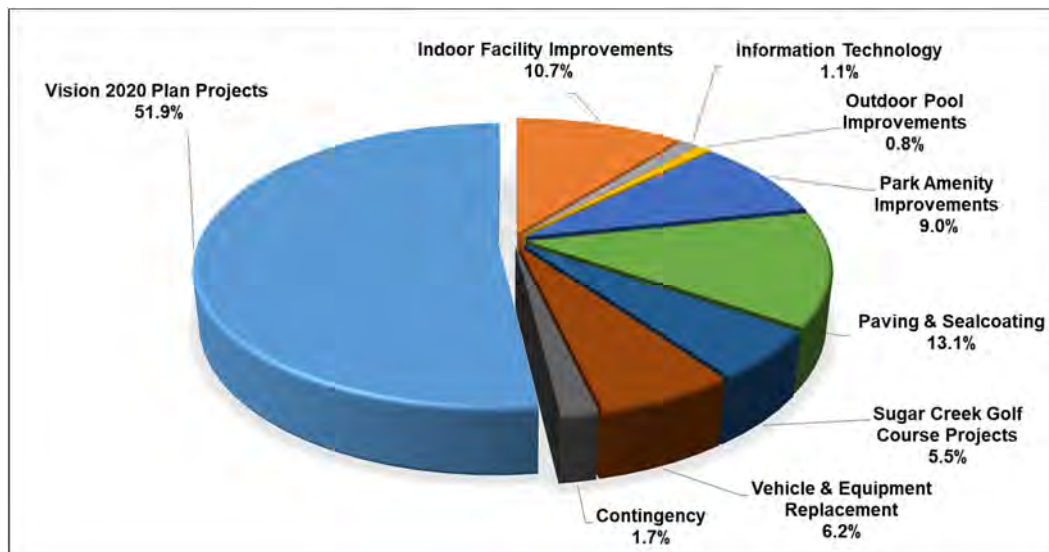
While these criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over 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 funded only essential projects and those with dedicated funding in 2021 due to the continued unknown longer-term impacts of the pandemic. The postponement of some asset management projects continues to delay annual replacement plans (e.g., play area, parking lot, vehicle, maintenance equipment and fitness equipment). In 2022 and future years, the Park Board and staff must 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.

2022 Capital Plan Projects and Funding

The 2022-31 Capital Improvement Plan Summary (on pages 187-190) includes a listing of all of the proposed 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.

2022 Capital Plan Projects and Contingency

The proposed 2022 capital budget is **\$4,436,943** 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 2022 capital budget. The following pie chart illustrates the percent of proposed 2022 capital project expenses by project category.



Vision 2020 Plan Projects (\$2,304,388 (51.9% of total project expenses))

Adult Center Renovation (\$788,100)

Based on the needs assessment and community feedback conducted during and after the Vision 2020 process, the Park Board continues to move forward with renovating the new Adult Center facility at 155 E. St. Charles Road. 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. In 2021, the District completed the sale of The Abbey to Elmhurst School District #205 and is utilizing a portion of the proceeds to fund the majority of the project.

Completing the renovation of the new Adult Center in 2022 will provide the following benefits and opportunities:

- upgrade a recently acquired District building (12,600 square feet) for recreational use that has not had any major renovations in over 20 years and as a result, increase the indoor recreational space available to the community (a deficiency identified in the Vision 2020 Plan);
- 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); and
- facilitate relationships and increase offerings with community partners (e.g., College of DuPage continuing education classes, social services currently housed at City of Elmhurst's City Hall, etc.).

Prior to the District's purchase of the building in late 2019, the District contracted with Dewberry architects to complete a comprehensive facility assessment, and in March 2021, hired the firm for renovation architectural, civil engineering and interior design services. Based on available funds and findings from the 2019 facility assessment, the project scope of the work focuses primarily on life safety improvements and ADA updates, including the following:

- completing building abatement;
- remodeling restrooms and the reception area for ADA compliance;
- adding a fire protection system;
- completing exterior improvements (roof shingles, roof ladder, and signage) and site improvements (pavement, sidewalks, raise storm structures, and remove dead trees);
- updating interior room signage;
- replacing exterior and interior door hardware to match the District's key system;
- installing new exterior doors;
- painting the interior;
- repairing perimeter building soffit and exterior stair; and
- accepting bid alternates for new ceiling grid and replacing carpeting in large meeting room, the classroom, and offices.

Based on feedback from Dewberry architects, staff project a \$900,000 total project cost, and in the 2021 Budget, the Park Board approved \$270,000 to complete the design development phase and begin construction. In 2021, staff project that \$111,900 will be spent on the project based on input from Dewberry architects and an updated construction schedule. Therefore, the majority of renovation construction costs will occur in 2022 (\$753,415 for construction and \$34,685 for architectural services for a total proposed 2022 project cost of \$788,100). Staff recommend utilizing \$588,100 of Capital Improvement Fund reserves (from The Abbey sale proceeds received in 2021) and \$200,000 of Special Recreation Association (SRA) Fund reserves (for accessibility improvements) to fund the project. Construction is targeted for completion in late spring 2022 and the impact of this project on the 2022

operating budget is summarized on page 183. This project addresses the 2022 Strategic Work Plan tactic to complete renovation of the Adult Center under the Vision 2020 Theme of **Meet Community Need for New and Existing Indoor Recreation Space**.

Centennial Park Development (\$703,600)

Along with the Adult Center facility, staff propose completing the development of the adjacent Centennial Park in spring 2022. 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 (36% of District residents do not have access to a neighborhood park within a half mile of their house). By improving the site, the District is expanding park offerings and the level of services provided to the neighborhood and users of the Adult Center along with increasing 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.

The approved 2021 Budget included project expenses of \$720,000 (with \$180,000 proposed for 2022 for a total of \$900,000 to complete the project). On June 28, 2021, the Park Board approved a park master plan driven by community feedback (two open houses and an online survey). Based on feedback from Upland Design, the firm overseeing construction, and an updated construction schedule, staff project that \$196,400 will be spent in 2021 primarily for architecture and engineering (A&E) services. Since the majority of projected expenses will be in 2022 (\$685,361 for construction along with \$18,239 for additional A&E services), staff recommend approving \$703,600 in the 2022 capital budget to complete the project and funding it utilizing \$503,600 of Capital Improvement Fund reserves (from The Abbey sale proceeds received in 2021) and \$200,000 of SRA Fund reserves (for accessibility improvements).

This project addresses the 2022 Strategic Work Plan tactic to complete construction of a neighborhood park at Centennial Park under the Vision 2020 Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Eldridge Park East Play Area Redevelopment (\$475,000)

In the proposed 2022 Capital Plan, staff recommends improvements at Eldridge Park to address deficiencies identified in the District's ADA Transition Plan, the Vision 2020 park assessment, and based on the District's playground replacement schedule. Specific work includes the following:

- replacing and updating the east playground equipment and surface, which were originally installed in 2000 and are reaching the end of their useful life; the fiber playground surfacing will be replaced with a unitary surface, which will decrease annual maintenance expenses (\$400,000);
- refurbishing asphalt on paths near and around the east playground, which will improve accessibility (\$25,000); and
- resurfacing the Spring Road parking stalls adjacent to the playground (\$50,000).

In the 2020 Budget, the Park Board approved the final playground concept plan on January 13, 2020; however, this project was postponed in 2020 and 2021 due to pandemic related financial constraints. In 2022, staff propose funding this project utilizing SRA Fund (\$200,000 to address accessibility improvements) and General Fund (\$275,000) reserves. This project will decrease operational expenses since the soft surfacing reduces the need for engineered wood chips (saving \$1,500 in the first year after construction and \$2,000 in the second). This project addresses the 2022 Strategic Work Plan tactic of redevelop Eldridge Park east play area and pathways under the Vision 2020 Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Glos Park Site Improvements (\$337,688)

Serving the Elmhurst downtown area, Glos Park provides park open space and formal gardens in this densely populated area. The Park Board approved \$675,853 in the 2021 Budget to create a master plan for an expanded Glos Park, abate and demolish the 135 Palmer Drive building, and parking lot and complete site improvements to expand the park. On June 28, 2021, the Park Board approved the master plan to expand the park based on community feedback (two open houses and an online survey) and will complete building abatement and demolition this fall.

Based on an updated construction schedule, site improvements and construction will continue into 2022. Upland Design, the firm overseeing the construction of site improvements, projects total project cost will remain at \$675,853 with \$338,165 to be spent in 2021. To complete this project, staff recommend budgeting \$337,688 in 2022 and funding the project utilizing Capital Improvement Fund reserves accrued in previous fiscal years from developer donations (\$337,688).

This project addresses the 2022 Strategic Work Plan tactic to complete Glos Park site improvements under the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Park Amenity Improvements (\$399,800 (9.0% of total project expenses))

Wilder Park North Tennis Courts Resurfacing (\$225,000)

To maintain the high quality amenities provided by the District, staff follows a tennis, basketball, and roller hockey court replacement plan to address needed scheduled maintenance and periodic redevelopment of these amenities. Specifically, all asphalt based courts require scheduled maintenance and periodic overhauls approximately every eight to ten years. In 2021, staff propose grinding and resurfacing the north Wilder Park tennis courts since they are at the end of their useful life with many surface cracks and faded color coating. The courts were last resurfaced in 2011, but were not fully grinded and replaced. Due to current capital needs across the District resulting from delayed asset management projects in 2020 and 2021 and available funding, staff are recommending deferring the two south courts until 2023 even though they are in the same condition and age as the north courts. This project will be funded by utilizing General Fund reserves (\$225,000).

Washington and Salt Creek Parks Baseball Fields Renovation (\$42,000) and Washington Park Backstop Replacement (\$50,000)

The implementation of the infield renovation schedule helps to ensure the District's ballfields are well maintained and ready for play year after year. The renovations help improve efficiencies in daily maintenance, enhance safety by providing consistent playing surfaces, and reduce rainouts through higher quality infield mix and improved grading.

The proposed 2022 capital budget includes \$92,000 to renovate the Washington Park south ballfield and replace its deteriorating backstop along with renovating the Salt Creek Park softball field infield and warning tracks. The project also includes the removal of the Washington Park north ballfield and backstop and returning the space to open parkland. The two ballfields at Washington Park cannot be used simultaneously due to their proximity to each other; however, both must be maintained which is an inefficient use of maintenance resources. The elimination of the underutilized ballfield will create additional open space for other recreational activities in the park.

These proposed projects will be funded utilizing General Fund reserves (\$92,000).

Wilder Mansion Soffit/Fascia Repairs & Wedding Bowl Improvements (\$42,000)

In 2022, staff propose replacing the Wilder Mansion soffit and fascia (\$25,000) and completing Wilder Park Formal Gardens wedding bowl turf and paver surface improvements (\$17,000). The Wilder Mansion soffit and fascia has deteriorated and could cause potential roof and attic damage; replacement will preserve previous capital investments to the building. By improving the turf and paver surfaces in the wedding bowl, the District will remove any small trip hazards and provide a safer area for those with mobility issues. Minor repairs have been done to keep the surface safe for use (cleaning and smoothing area regularly), but replacement is warranted as it has reached the end of its useful life. All of the improvements will ensure a continued positive experience for facility rentals and park users and improve aesthetics.

This project will be funded utilizing Museum Fund (\$25,000) and General Fund (\$17,000) reserves. After completing this project, the District will save \$500 to \$1,250 in staffing expenses to regularly repair the turf and clean the paver area.

Hub Picnic Table Replacement (\$31,800)

The proposed 2022 capital budget includes funds for replacing nineteen (19) outdoor picnic tables under The Hub tent in Berens Park (\$1,675 per table for a total of \$31,800). These tables have reached the end of their useful life, including faded and warped table tops and bench seats. Staff has disposed of several picnic tables because they were a safety hazard and beyond repair. These tables are a replacement priority as the outdoor tent is used for rentals and since they are the only seating available in the area, new tables will enhance the rental experience for all users of this space. This proposed project will be funded utilizing General Fund reserves (\$31,800).

Berens Park Fields C and D Barrier Netting Replacement (\$9,000)

The barrier netting on the synthetic fields in Berens Park stops errant lacrosse, football, and soccer balls from exiting the fields and provides protection to vehicles in the lot, park patrons, and the business to the north of the park. The netting takes significant abuse from both athletic field users and the high winds at Berens Park. Staff has continuously repaired the netting over the thirteen years of use, but it has begun to deteriorate to a level requiring replacement. The new barrier netting would reduce maintenance repair expenses and provide improved protection for both patrons and property. To reduce project costs, Parks Department staff will complete the installation of the netting.

The proposed project will be funded utilizing General Fund reserves (\$9,000).

Outdoor Pool Improvements (\$35,000 (0.8% of total project expenses))

East End Pool Chemical Controller Replacement (\$18,000)

In 2022, staff recommend replacing the three chemical controllers at East End Pool, which are fourteen years-old and generally have lifespans of ten to twelve years. If a controller fails, the pool must close until permits are approved and the new equipment is installed, which would likely take four to six months. Replacement was delayed due to the pool being closed in 2020 and pandemic related financial constraints in 2021. Engineering was completed and the proposed project cost is \$18,000. This project will be funded utilizing Capital Improvement Fund reserves (\$18,000).

Smalley Pool Leak Repairs (\$17,000)

Based on a recommendation from a professional leak detection contractor, United Leak Detection, staff propose installing new link seals in the surge tank and repairing float valves at Smalley Pool to stop the loss of 5,000 gallons of water daily. Operational changes were made in 2021 to help limit water leakage through the gutters. However, the water leaking from the link seals in the surge tank cannot be reduced with operational changes and the link seals are beyond their useful lives at 21 years-old. The District will

save approximately \$10,000 annually by completing this repair (based on \$24.40 per thousand gallons of water and assuming 90 days of operation).

The contractor estimates projects expenses of \$17,000, and staff recommend utilizing General Fund reserves to fund the project. The contractor also recommended installing a coating or liner in the gutter system for \$115,000 to reduce water leaking by approximately 25,000 gallons daily, which staff propose completing in a future year.

Paving and Sealcoating (\$580,000 (13.1% of total project expenses))

Plunkett Park/Courts Plus Parking Lot Resurfacing (\$545,000)

As part of the upkeep, safety, and maintenance of the parks, staff propose completing total milling, repaving, and restriping of the Plunkett Park and Courts Plus parking lot for \$545,000. Although sealcoating and maintenance extends the life of the asphalt, it eventually deteriorates and must be replaced for safe pedestrian and vehicle use. Additionally, paving projects improve ADA accessibility and vehicle performance and reduce future environmental stress and maintenance costs. This lot is beyond its useful life and if drainage issues continue to worsen, it could become a safety issue.

In 2020 as part of the approved capital budget, a civil architect completed project engineering, design, cost estimates, and construction documents (including a topographic survey) for \$55,000. However, staff did not propose completing this project in 2021 due to pandemic related financial constraints. This project will be funded utilizing Paving and Lighting Fund tax revenue (\$135,011) and General Fund (\$193,595) and Paving and Lighting Fund (\$216,394) reserves.

Sealcoating Projects (\$35,000)

In 2022, staff propose budgeting \$35,000 to sealcoat and restripe several asphalt paths and parking lots as part of the upkeep, safety, and maintenance of the parks (\$35,000). Continued routine maintenance of asphalt extends the life of the product and reduces long-term replacement costs and environmental stress. The District did not complete any sealcoating projects in 2021 due to pandemic related financial constraints. Project locations in 2022 will be determined based on the current condition of paths and parking lots and targeting those in the greatest need of sealcoating. This project will be funded utilizing General Fund reserves (\$35,000).

Indoor Facility Improvements (\$473,500 (10.7% of total project expenses))

Wagner Community Center (WCC) HVAC Replacement (\$128,000)

To improve the customer experience and maintain the facility, staff propose replacing the WCC HVAC equipment in Classrooms 1 and 2 for \$128,000. The heating unit is the original one installed in the 1961 building and the air condition units were last replaced in 2003 (classroom 1) and 2013 (classroom 2). The goal is to upgrade the current system with modern, energy efficient units, which will positively impact the environment and require less maintenance, resulting in cost savings. Specifically, these units will meet current ventilation standards by improving air circulation and bring fresh air from outside, assisting with the prevention of airborne illness transmission. Staff will also be able to use Wi-Fi connected controls allowing remote access to the system and improve scheduling to provide for comfort when occupied and efficiency savings when unoccupied. This proposed project will be funded utilizing General Fund reserves (\$128,000).

Maintenance Facility Improvements-Replace HVAC Condensing Unit & Paint Exterior (\$97,000)

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 2022, the City of Elmhurst's capital replacement schedule includes replacing the air conditioning condensing unit since it has reached the end of its useful life (District's portion of the cost is \$72,000) and painting the faded and peeling exterior and the metal doors, which are showing signs of rust and corrosion (District's portion of the cost is \$25,000). For a total cost of \$97,000, these projects are necessary for the continued use and maintenance of the facility. Staff propose funding the project utilizing Capital Improvement Fund reserves (\$97,000).

Courts Plus Roof Improvements-Café (\$92,500)

The existing rubber membrane roof at Courts Plus is original at thirty (30) years old and beyond its expected useful life. Based on the physical condition of roof sections, staff proposed replacing it in phases. In 2021, the Park Board approved replacing the rubber membrane layer between the tennis court pods and the fitness floor and multi-purpose room sections (completed for a total of \$589,457). In 2022, staff recommend replacing the Café roof rubber membrane layer for \$92,500. This project will reduce maintenance expenses by eliminating repetitive service calls for roof repairs. This project will be funded utilizing General Fund reserves (\$92,500). Future proposed project phases include the tennis court metal roof replacement in 2025 for \$510,000.

Courts Plus Locker Room HVAC Replacement (\$62,500)

In 2022, staff propose replacing the Courts Plus locker room HVAC system for \$62,500, which is five (5) to seven (7) years beyond its useful life. The installation of a modern higher efficiency system with newer technology will provide improved temperature and humidity control, resulting in an improved customer experience. It will also lower operating expenses by reducing service calls and material costs for replacement parts (projected \$1,750 savings in the first year after installation with current repair costs approaching 25-30% of the current replacement cost). This project will be funded utilizing General Fund reserves (\$62,500).

Courts Plus Tennis Court Surface Improvements (\$50,000)

In the 2022 capital budget, staff propose recoating and recoloring the nine (9) Courts Plus tennis courts for \$50,000. This work is necessary to repair the surface since it is worn and stained to a degree that it looks dirty even when cleaned. It will also prevent the need for a complete replacement of the courts in the near future since the current surface is five (5) years past its useful life. This project will be funded utilizing General Fund reserves (\$50,000).

Butterfield Park Recreation Building Boiler Replacement (\$22,000)

The proposed 2022 capital budget includes funds to replace the Butterfield Park Recreation Building boiler for \$22,000, which is beyond its useful life at thirty-five (35) years old. Open year-round, this building is currently used for Sunbeams & Rainbows Preschool, maintenance work space, and storage. Approved in the 2020 Budget, this project was postponed in 2020 and 2021 due to pandemic related financial constraints. A modern and energy efficient new boiler will reduce operating costs and future fuel costs. This proposed project will be funded utilizing General Fund reserves (\$22,000).

Courts Plus Multipurpose Room Flooring Replacement (\$21,500)

In the 2022 capital budget, staff propose replacing the poured-rubber flooring in the Courts Plus multipurpose room with athletic/sports flooring for \$21,500. Approved in the 2020 Budget, this project was postponed in 2020 and 2021 due to pandemic related financial constraints. The current flooring appears dirty even when cleaned due to wear and damage and is seven (7) to nine (9) years past its useful life. To compete successfully with newer fitness facilities, the new flooring ensures a continued modern, updated appearance for Courts Plus members in the highest utilized fitness program space in the building. This project will be funded with General Fund reserves (\$21,500). This project will lower

operating expenses by approximately \$500 annually due to eliminating the twenty (20) staff hours needed to clean and strip/wax the old flooring.

Vehicle and Equipment Replacement (\$275,255 (6.2% of total project expenses))

Best practice in fleet and equipment management is to replace vehicles and equipment as they near the end of their expected useful lives. This allows for continued routine replacement, which maintains the trade-in or auction value of used vehicles and equipment and reduces long-term replacement costs. Additionally, improvements in technology, features, and implements for equipment allow for greater efficiencies in overall maintenance operations, which improves productivity and outcomes in the field. Listed below are the recommendations for the replacement of maintenance vehicles and equipment replacement along with replacement needs for fitness equipment at Courts Plus. Due to pandemic related financial constraints, the District paused vehicle and equipment replacement in 2021 so it is critical to fund the replacement schedule in 2022.

Rolling Vehicle Stock Replacement (\$113,755)

Plowing, towing, and hauling take a toll on fleet vehicles and as they reach the end of their expected useful life, a rolling stock allows the District to cycle in new vehicles with higher fuel efficiency, while capitalizing on the return on investment by getting a higher trade-in value. This practice allows the District to keep the fleet of vehicles up to date with fuel-efficiency and safety features along with reducing the cost of extensive repairs associated with older heavily-used vehicles and lost work time. Annual replacement also maintains the spending on vehicles at a relatively consistent level (decreasing the need for large multi-vehicle purchases) and reduces the impact of depreciation on the fleet.

In 2022, staff recommend purchasing two vehicles for \$113,755: a Ford F550 dump truck and a Ford F350 pick-up truck. The current vehicles are fourteen (14) and twelve (12) years old, respectively, and are utilized year round for snow removal, hauling materials, and transporting maintenance staff. Both vehicles will be assigned to the Parks Department and utilized primarily by the landscape crew.

This purchase will be funded utilizing Annual G.O. Bond proceeds of \$113,755. Depending on the demand for used vehicles and their condition, staff project an estimated potential return of \$7,000 from the trade-in/auction of the aforementioned vehicles. Staff also project \$1,500 savings in maintenance expenses in the first year after purchase.

Parks and Facilities Grounds Equipment Replacement (\$39,000)

Since mowers, loaders, and tractors are essential for day-to-day maintenance operations, staff annually recommend budgeting for the replacement of this equipment as it reaches the end of its expected useful life. The ability to cycle equipment and machinery reduces maintenance costs related to breakdowns and allows for greater efficiencies in overall maintenance operations and staff productivity.

In 2022, the proposed capital budget includes replacement of two (2) five (5) year old 72 inch zero-turn mowers for \$28,000 and a six (6) year old enclosed landscape trailer for \$11,000. This equipment is part of the daily mowing operation from April to November. Due to the nature of its use, the equipment depreciates quickly and is at the end of its expected useful life.

These purchases will be funded utilizing General Fund reserves (\$39,000). Depending on the demand for used equipment and their condition, staff anticipate a return of approximately \$2,000 from the auction of the used equipment and trailer.

Courts Plus Fitness Equipment Replacement (\$122,500)

After being postponed for two (2) years due to pandemic related financial constraints, this project continues the implementation of the five (5) year fitness floor equipment purchase plan. This plan is based on a useful life template, which focuses on upgrades of high use equipment while maximizing resale value. The District's goal is to trade-in equipment before a significant increase in repairs occur and to remain competitive with other fitness providers by offering the latest in fitness technologies and amenities. In the 2022 capital budget, staff propose funding the replacement of the following equipment for \$122,500):

- Fitness Floor Strength Line (purchased in 2011) (\$78,000);
- Functional Fitness Line (purchased in 2007) (\$18,000);
- Lower Level Strength Line (purchased in 2005) (\$7,500);
- Two (2) Nu Step/X-Rides (purchased in 2011) (\$8,600); and
- Three (3) rowers (purchased in 2012) (\$5,400).

Project expenses also include expanding the connectivity of internet capable cardio equipment (\$5,000).

The project replaces equipment that has reached the end of its useful life (optimal useful life/best resale value of strength equipment is six (6) to eight (8) years). As equipment continues to age, it is out-of-service longer when needing repair due to the availability of replacement parts. New equipment also provides updated mechanical technology, modern features, and improved performance. As a result, the new equipment reduces future maintenance costs, and the District anticipates the resale of the used equipment will offset purchase costs.

Depending on the demand for this equipment and its condition, staff project an estimated potential trade-in/sale value of \$8,000. Staff also estimate an annual repair/maintenance savings of \$1,000 since the current equipment is no longer under warranty and repairs typically increase after three (3) to four (4) years for cardio equipment. This project will be funded utilizing General Fund reserves (\$122,500).

Sugar Creek Golf Course Projects (\$244,000 (5.5% of total project expenses))

Sugar Creek Golf Course Maintenance Equipment Replacement (\$200,000)

In 2022, staff recommend continuing the Sugar Creek Golf Course equipment replacement plan by purchasing two (2) bank/rough mowers (\$113,000), a fairway mower (deferred since 2018) (\$52,000), and a tee mower (\$35,000). This purchase will be funded utilizing the sale proceeds from the Sugar Creek Golf Course house (\$200,000). All of this equipment is significantly beyond its useful life and the replacement schedule is based on updating equipment in the poorest condition and with the highest importance to essential operations.

As of 2021, 88% of the golf course equipment is over ten (10) years old and past its useful life. With the average age at 19.5 years, the frequency and cost of repairs slow operations, resulting in a less consistent product. Due to a lack of capital investment in equipment, the parts and labor costs needed to maintain the fleet has climbed from \$20,000 in 2008 to \$45,000 in 2018. Frequent repairs reduce the staff's ability to produce a quality product for the customer, which is key to generating revenue. Also, long-term, newer equipment is more fuel-efficient with improved emissions standards, reducing costs and environmental impact.

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

Since the underground fuel storage tanks (USTs) at Sugar Creek Golf Course had no longer met Illinois Administrative Code requirements based on 2018 revisions, the Office of the State Fire Marshal (OSFM) had red-tagged the tanks, taking them out-of-service. By law, the USTs had to be removed before

2022 BUDGET: CAPITAL IMPROVEMENT PLAN



October 2021 to avoid legal action and fines, which was completed in March 2021 along with cleaning any contamination caused by the tanks.

The OSFM and environmental consultants recommend replacing the tanks with above ground storage tanks (ASTs). ASTs have fewer permitting requirements and less testing and regulatory requirements. They are also less expensive to maintain. Staff propose installing the recommended tanks in 2022 for \$30,000 and funding the cost utilizing Sugar Creek Golf Course Fund operating income. Staff currently use two pickup trucks with small fuel tanks to pick-up fuel on a weekly basis for golf course operations.

Sugar Creek Clubhouse/Banquet Room Asset Management (\$14,000)

In 2022, the Sugar Creek Golf Course capital budget includes replacement of the clubhouse banquet room furniture for \$9,000 (including tables and chairs) and appliances for \$5,000 (including the ice machine and bar refrigerator). The clubhouse was renovated and expanded almost fifteen (15) years ago and the furniture and appliances are beyond their useful life. By completing these upgrades, the Golf Course can continue to offer the clubhouse as an excellent place to host outings and banquets that generate revenue. This project 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 2022 (\$14,000).

Information Technology (\$50,000 (1.1% of total project expenses))

SAN (Storage Area Network) and Hosts (\$50,000)

The Storage Area Network (SAN) stores the District's data and virtual servers. In 2021, the District replaced the SAN installed in 2016 since industry standards recommend a three (3) to five (5) year replacement schedule and it was no longer under warranty. In 2022, staff propose replacing the host hardware where the virtual servers run for \$50,000. This work is a critical continuation of the existing SAN project and consists of the transition of the Disaster Recovery backup hosts to a warranty complaint hardware solution. This project will be funded utilizing General Fund reserves (\$50,000).

Contingency (\$75,000 (1.7% of total project expenses))

Contingency (\$75,000)

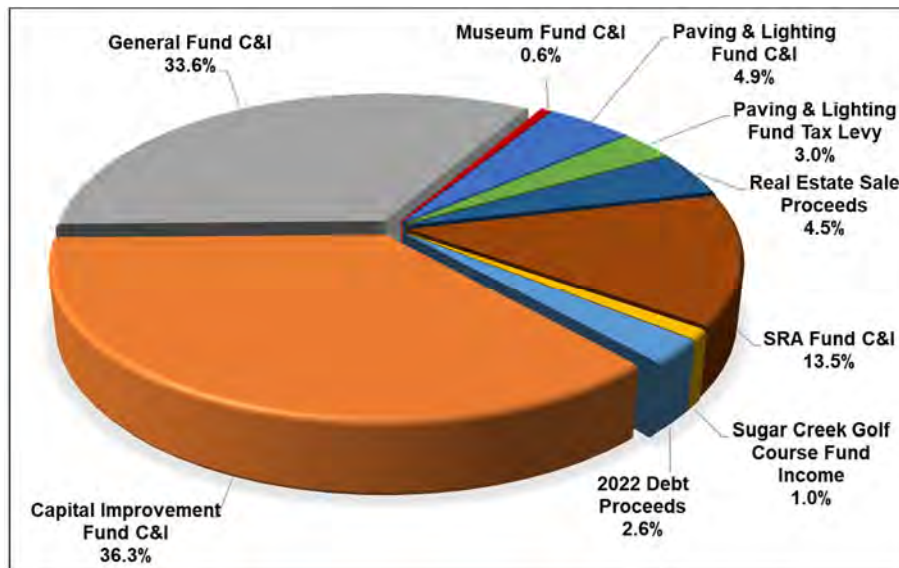
The proposed 2022 capital budget includes a \$75,000 allocation for unanticipated emergency expenses and change orders, which will be funded utilizing Capital Improvement Fund (\$66,650) and General Fund (\$8,350) reserves.



New Adult Center

2022 Capital Plan Funding

Proposed revenue sources for 2022 capital projects and contingency funds total **\$4,436,943** and are detailed in this section. As part of the proposed transition of the Courts Plus facility to tax-supported to maintain future financial sustainability, staff propose using reserves from the General Fund for 2022 Courts Plus capital projects. The following pie chart illustrates the percent of proposed 2022 capital project funding by source.



Debt Proceeds (\$113,755)

- 2022 (annual rollover) G.O. Bond proceeds in the Capital Improvement Fund (**\$113,755 (2.6% of total revenue)**) to fund Rolling Vehicle Stock Replacement.

Tax Revenue (\$135,011)

- Paving and Lighting Fund 2020 tax revenue (**\$135,011 (3.0% of total revenue)**) to partially fund the Plunkett Park/Courts Plus Parking Lot Resurfacing.

Cash and Investments (\$3,944,177)

- General Fund cash and investments (**\$1,491,745 (33.6% of total revenue)**) to fund the Wilder Park North Tennis Court Resurfacing (\$225,000), Wagner Community Center HVAC Replacement (\$128,000), Courts Plus Fitness Equipment Replacement (\$122,500), Courts Plus Roof Improvements-Café (\$92,500), Courts Plus Locker Room HVAC Replacement (\$62,500), SAN (Storage Are Network) and Hosts Replacement (\$50,000), Courts Plus Tennis Court Surface Improvements (\$50,000), Washington Park Backstop Replacement (\$50,000), Washington and Salt Creek Parks Baseball Fields Renovation (\$42,000), Parks and Facilities Grounds Equipment Replacement (\$39,000), Sealcoating Projects (\$35,000), Hub Picnic Table Replacement (\$31,800), Butterfield Park Recreation Building Boiler Replacement (\$22,000), Courts Plus Multipurpose Room Flooring Replacement (\$21,500), Smalley Pool Leak Repairs (\$17,000), and Berens Park Fields C and D Barrier Netting Replacement (\$9,000) and partially fund the Eldridge Park East Play Area Redevelopment (\$275,000), Plunkett Park/Courts Plus Parking Lot Resurfacing (\$193,595), Wilder Mansion Soffit/Fascia Repairs and Wedding Bowl Improvements (\$17,000), and contingency funds (\$8,350).

2022 BUDGET: CAPITAL IMPROVEMENT PLAN



- Special Recreation Association Fund cash and investments **(\$600,000 (13.5% of total revenue))** to partially fund the Adult Center Renovation (\$200,000), Centennial Park Development (\$200,000), and Eldridge Park East Play Area Redevelopment (\$200,000).
- Museum Fund Cash and Investments **(\$25,000 (0.6% of total revenue))** to partially fund the Wilder Mansion Soffit/Fascia Repairs and Wedding Bowl Improvements.
- Capital Improvement Fund cash and investments **(\$1,611,038 (36.3% of total revenue))** to fund the Glos Park Site Improvements (\$337,688), Maintenance Facility Improvements-Replace Condensing Unit & Paint Exterior (\$97,000), and East End Pool Chemical Controller Replacement (\$18,000) and partially fund the Adult Center Renovation (\$588,100), Centennial Park Development (\$503,600), and contingency funds (\$66,650).
- Paving and Lighting Fund cash and investments **(\$216,394 (4.9% of total revenue))** to partially fund the Plunkett Park/Courts Plus Parking Lot Resurfacing.

Income (Earned in that Fiscal Year) (\$44,000)

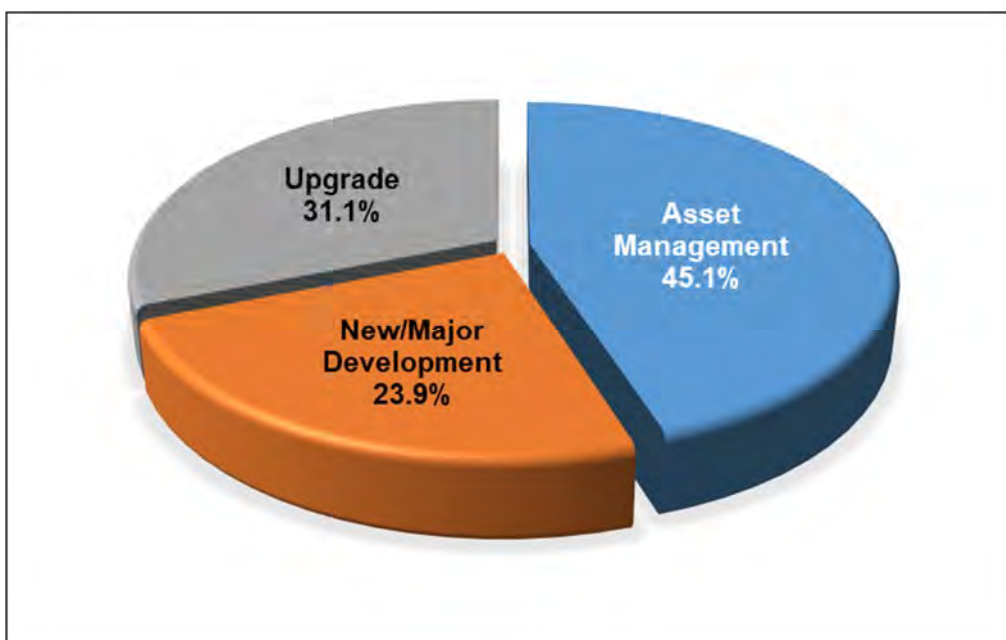
- Sugar Creek Golf Course Fund income **(\$44,000 (1.0% of total revenue))** for Sugar Creek Golf Course Fuel Tank Replacement (\$30,000) and Clubhouse/Banquet Room Asset Management (\$14,000).

Real Estate Sale Proceeds (\$200,000)

- Sugar Creek Golf Course house sale proceeds **(\$200,000 (4.5% of total revenue))** to fund Sugar Creek Golf Course Maintenance Equipment Replacement.

2022 Capital Project Expenses by 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, plan for future projects, etc.).



In the proposed 2022 capital budget, almost half (45.1%) of capital project expenses are asset management projects (\$1,965,555) and include replacing existing facilities/equipment beyond their useful life such as the Plunkett Park/Courts Plus parking lot, Courts Plus and Wagner Community Center HVAC units, Courts Plus Roof sections, and Parks and Sugar Creek maintenance equipment. Proposed spending to upgrade current assets is 31.1% (\$1,355,100) and include projects that add capacity or new features such as the Adult Center Renovation, Eldridge Park East Play Area Redevelopment, and SAN (Storage Area Network) Replacement. New/major development projects are 23.9% of capital expenses (\$1,041,288) and these projects include new facilities or major rehabilitations such as the Centennial Park Development and Glos Park Site Improvements. For a detailed listing of the project types for proposed capital plan projects, refer to the *2022-31 Long-range Capital Plan Summary* on pages 187-190.

Impact of Capital Projects on the Operating Budget

During the capital planning process, staff develop estimates of the financial impact of proposed projects on the operating budget for the three (3) year period after project completion. This financial impact analysis is critical to consider when determining capital project priorities and funding 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. This section provides an overview of how capital expenses may potentially affect the District's current and future operating budgets and services.

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 budgets to meet increased supply, material, and/or maintenance needs. For example, park projects may lead to an increase in maintenance and utilities expenses such as the new Plunkett Park athletic field irrigation system proposed in a future year of the Capital Plan. Staff project 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 (\$650 approximate annual impact for irrigation field maintenance).

Projects also can result in decreased operational expenses such as the Eldridge Park East Play Area Redevelopment proposed for 2022. Installing a poured-in-place soft surfacing for the play area will reduce the need for engineered wood chips, resulting in projected savings annually of \$1,500 to \$2,200 during the first three years after project completion. The Wilder Park Formal Gardens Wedding Bowl turf and paver surface improvements proposed for 2022 will reduce staffing expenses since the surfaces will no longer need to be regularly repaired (the damaged turf area) and cleaned (the paver area). The projected savings is \$500 to \$1,250 annually.

New Facilities: Large-scale facility development and expansion upgrades typically have a significant impact on future operating expenses, including staffing, maintenance, utilities, and supplies. For example, the new facility spaces proposed in the Vision 2020 Plan will have an impact on future operating budgets. After the new Adult Center renovation is completed during spring 2022, revenues and expenses will increase due to the new and expanded program offerings in the building. As compared to the 2021 Budget, staff project program revenue will increase by \$32,408 in the first six months of operations in 2022. This revenue is offset with increased program operational expenses of \$29,399 for part-time wages, contractual services, and supplies along with building operation and maintenance expense increases of \$30,700 for repairs, contractual services, utilities and supplies. Additionally, staff included in the proposed 2022 Budget wages and benefits for three (3) new full-time positions (one custodian (\$64,265), one program supervisor (\$81,430) and one registration clerk (\$71,195) to effectively provide the level of service necessary to operate and offer programming in this new facility. The net impact on

the proposed 2022 operating budget is an expense increase of \$244,581 (projected new revenue minus new expenses).

A future-year Vision 2020 Plan project is 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 allow 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, fitness equipment purchases can lead to annual maintenance cost savings from \$1,000 to \$1,500 after replacing equipment no longer under warranty. Also, equipment has a higher resale value when it is not past its useful life so the District can utilize the trade-in value 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% of the original purchase price.

Similar to fitness equipment, staff also project maintenance expense savings in the first year after replacing a maintenance vehicle (approximately \$1,500). Also, the cost of a maintenance vehicle replacement can be reduced through a trade-in or auction. Depending on the demand for used vehicles and their condition, staff expect approximately a \$7,000 annual return on trade-in/auction.

Facility Improvements: Facility improvements can also impact long-term operating expenses. Energy saving projects such as replacing building and lighting systems with increased energy efficiency will reduce utility and maintenance expenses. For example, the proposed 2022 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 energy costs. Staff project an annual savings of \$500 in the first three (3) years after installation. Similarly, the proposed replacement of the Courts Plus radiant heat boiler in 2023 with a green high efficiency boiler will reduce fuel consumption and lower repair expenses. Savings are projected to be \$2,500 in the first year after purchase but will decrease annually as the unit ages.

Another example of energy cost savings is the proposed replacement of the interior and exterior lighting at Smalley Pool (in 2024) and Butterfield Park and Recreation Building (in 2024-25) with new LED energy efficient fixtures. The District could realize a 90% reduction in energy usage by replacing the underwater pool lights and a 60 to 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.



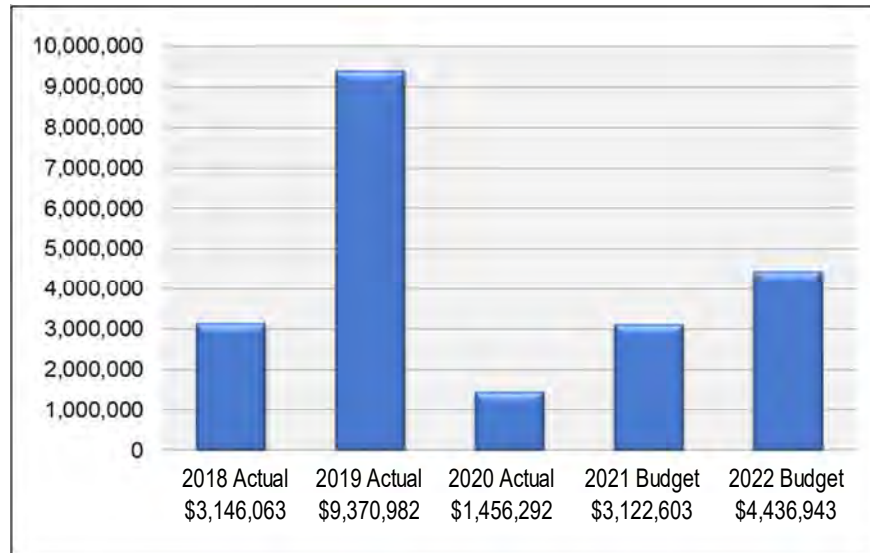
Norman P. Smalley Pool

2022 BUDGET: CAPITAL IMPROVEMENT PLAN



Five-year Comparison of Capital Expenses

The chart below illustrates Capital Plan project actual expenses from 2018 to 2020 and budgeted expenses for 2021 and 2022.



As compared to the 2021 Budget, capital project expenses are increasing by 29.6% (\$1,314,340) in the proposed 2022 Budget mainly due to completing asset management and Vision 2020 projects delayed in 2020 and 2021 due to pandemic related financial constraints. When comparing 2020 actual to 2021 budgeted capital expenses, 2021 budgeted capital expenses increased by 53.4% (\$1,666,311) mainly due to funding essential projects such as HVAC and roof replacements along with Vision 2020 Plan high priority projects that have dedicated outside revenue after deferring fifteen (15) capital projects (nearly \$1,000,000) approved in the 2020 Budget due to pandemic related financial constraints.

When comparing 2019 to 2020 actual capital project expenses, 2020 capital spending significantly decreased by 543.5% (\$7,914,690) due mainly to the aforementioned deferral of capital projects in 2020 and 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. The property purchase and due diligence expenses in 2019 also contributed to the increase in capital expenses from 2018 to 2019 by 66.4% (\$6,224,919).

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 and park projects are not included in the proposed 2022 capital budget due to the inability to fund them with current resources (e.g., Dog Park, New Wagner Community Center, Indoor Sports Facility, New Satellite Maintenance Facility, etc.). These projects will be reevaluated in 2022 to determine how to address Vision 2020 Plan capital priorities within current financial realities.

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 they 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), budgetary basis of reporting states that expenses occur when cash is actually being disbursed. This definition indicates that 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 & Appropriation Ordinance. The audited financial statements, which are reported using GAAP guidelines, continue to reflect depreciation expenses as required.

2022-31 Long-range Capital Plan Summary

A copy of the *2022-31 Long-range Capital Plan Summary* is provided on pages 187-190. For projects in the 2022 Capital Budget, project titles reflect work to be performed in 2022 and may not reflect work proposed for future years of the Plan (2023-31). Also, 2022 Capital Budget and future-year park and facility asset management and upgrade projects are presented separately from future new and major redevelopment projects (asset management and upgrade projects are listed in the first summary section of Proposed Capital Project Expenses on pages 187-190 and major and new redevelopment projects are in the second summary section on page 189-190, including Vision 2020 large-scale facility projects). The overall summary of Capital Improvement Plan Revenues and Expenses (on the top of page 187) reflect park, facility, and information technology asset management and upgrade projects only.

Department acronyms are as follows: PRK (Parks), FAC (Facilities), ENT (Enterprise Services), IT (Information Technology), FIN&HR (Finance and Human Resources), and ADM (Administration). The priority ranking categories and related criteria point totals that fall within those categories are as follows: A-Highest (met at least one of the first project criteria listed on page 170); B-High (above 60); C-Medium (35 to 59); and D-Low (below 35).

Elmhurst Park District
2022-2031 Capital Plan Summary

Summary of Proposed 2022 Capital Improvement Plan (Revenues-Expenses) Asset Management, Equipment, and Technology Projects

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total ('22-'31)
Total Revenues	4,436,943	644,448	679,112	705,372	1,233,679	6,612,483	14,312,038
Total Expenses	4,436,943	4,241,830	3,989,031	2,324,927	1,739,286	5,739,472	22,471,489
Difference	-	(3,597,382)	(3,309,919)	(1,619,555)	(505,607)	873,011	(8,159,451)

Summary of Proposed 2022-31 Capital Project Revenue

	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total ('22-'31)
<u>Debt Proceeds</u>							
Annual Rollover G.O. Bond in Capital Improvement Fund (Rolling Vehicle Stock Replacement)	113,755	306,737	338,647	362,097	887,539	4,867,168	6,875,943
<u>Property Tax Levy</u>							
Special Recreation Association Fund Tax Levy (Future Year Accessibility Improvement Projects)	0	200,000	200,000	200,000	200,000	1,000,000	1,800,000
Paving and Lighting Fund Tax Levy (Courts Plus/Plunkett Parking Lot Resurfacing (partial))	135,011	137,711	140,465	143,275	146,140	745,315	1,447,918
<u>Cash and Investments (Budgeted and Accrued in Previous Years)</u>							
General Fund Cash & Investments (Various 2022 capital projects)	1,491,745	0	0	0	0	0	1,491,745
Museum Fund Cash & Investments (Wilder Mansion Soffit/Fascia Repairs (partial))	25,000	0	0	0	0	0	25,000
Special Recreation Association Fund Cash & Investments (Eldridge Park East Play Area Redevelopment Accessibility Improvements (partial))	200,000	0	0	0	0	0	200,000
Special Recreation Association Fund Cash & Investments (Adult Center Renovation & Centennial Park Redevelopment (partial))	400,000	0	0	0	0	0	400,000
Capital Improvement Fund Cash & Investments (Abbey Sale Proceeds received in 2021 for Adult Center Renovation & Centennial Park Redevelopment (partial))	1,091,700	0	0	0	0	0	1,091,700
Capital Improvement Fund Cash & Investments (developer donations received in previous years for Glos Park Site improvements)	337,688	0	0	0	0	0	337,688
Capital Improvement Fund Cash & Investments (Various 2022 capital projects)	181,650	0	0	0	0	0	181,650
Paving and Lighting Fund Cash & Investments (Courts Plus/Plunkett Parking Lot Resurfacing (partial))	216,394	0	0	0	0	0	216,394
<u>Income (Earned in the Year the Project is Budgeted)</u>							
Sugar Creek Golf Course Fund Operating Income (Clubhouse/Banquet Room Asset Management & Fuel Tank Replacement)	44,000	0	0	0	0	0	44,000
<u>Real Estate Sale Proceeds</u>							
Sugar Creek Golf Course House Sale Proceeds (Maintenance Equipment Replacement)	200,000	0	0	0	0	0	200,000
Total Revenue	4,436,943	644,448	679,112	705,372	1,233,679	6,612,483	14,312,038

Summary of Proposed 2022-31 Capital Project Expenses (by Year and Amount in Descending Order)
Asset Management, Equipment, and Technology Projects

Project Name/Description ¹	Department	Primary Category	Type	Priority Level	Priority Category ²	FY 22	FY 23	FY 24	FY 25	FY 26	FY 27-31	Total
Adult Center Renovation	Facilities	Building Interior	Upgrade	100	A	788,100	0	0	0	0	0	788,100
Centennial Park Development	Facilities	Park Redevelopment	New/Major Redevelopment	90	A	703,600	0	0	0	0	0	703,600
Courts Plus/Plunkett Parking Lot Resurfacing	Facilities	Parking Lots	Asset Management	60	B	545,000	177,000	55,000	0	0	0	777,000
Eldridge Park East Play Area Redevelopment	Facilities	Play Areas	Upgrade	60	B	475,000	0	395,000	0	0	400,000	1,270,000
Glos Park Site Improvements	Facilities	Park Redevelopment	New/Major Redevelopment	115	A	337,688	0	0	0	0	0	337,688
Wilder Park North Tennis Courts Resurfacing	Facilities	Athletic Courts	Asset Management	70	B	225,000	295,000	40,000	0	0	0	560,000
Sugar Creek Golf Course Maintenance Equipment Replacement	Enterprise Services	Grounds Equipment	Asset Management	105	B	200,000	65,000	50,000	20,000	0	250,000	585,000
Wagner Community Center HVAC Replacement	Facilities	Mechanical Systems	Asset Management	85	B	128,000	40,000	0	125,000	0	0	293,000
Courts Plus Fitness Equipment Replacement	Enterprise Services	Fitness Equipment	Asset Management	40	C	122,500	190,380	145,400	145,000	126,970	680,972	1,411,222
Rolling Vehicle Stock Replacement	Parks	Vehicles	Asset Management	65	B	113,755	203,000	115,000	148,000	90,000	500,000	1,169,755
Maintenance Facility Improvements-Replace HVAC Condensing Unit, Paint Exterior	Facilities	Mechanical Systems	Asset Management	60	A	97,000	236,250	0	0	0	0	333,250

¹Project titles in the 2022 Capital Budget reflect work proposed for 2022 and may not reflect work proposed for 2023-31.

²Priority: A-Highest; B-High; C-Medium; D-Low

<u>Project Name/Description¹</u>	<u>Department</u>	<u>Primary Category</u>	<u>Type</u>	<u>Priority Level</u>	<u>Priority Category²</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
Courts Plus Roof Improvements-Café	Facilities	Building Exterior	Asset Management	65	B	92,500	0	0	510,000	0	0	602,500
Courts Plus Locker Room HVAC Replacement	Facilities	Mechanical Systems	Asset Management	75	B	62,500	97,125	29,425	0	224,450	498,600	912,100
Washington Park Backstop Replacement	Facilities	Athletic Fields	Asset Management	60	B	50,000	500,000	93,000	0	0	505,000	1,148,000
Courts Plus Tennis Court Surface Improvements	Facilities	Building Interior	Asset Management	55	C	50,000	57,500	0	0	0	0	107,500
SAN (Storage Area Network) and Hosts	IT	Information Technology	Upgrade	55	C	50,000	0	0	0	100,000	0	150,000
Washington and Salt Creek Parks Baseball Fields Renovation	Parks	Athletic Fields	Upgrade	55	C	42,000	144,000	88,000	46,500	62,000	93,000	475,500
Wilder Mansion Soffit/Fascia Repairs & Wedding Bowl Improvements	Facilities	Park Amenities	Asset Management	75	B	42,000	0	0	0	0	0	42,000
Parks and Facilities Grounds Equipment Replacement	Parks	Grounds Equipment	Asset Management	50	C	39,000	39,000	99,000	38,500	70,000	150,000	435,500
Sealcoating Projects	Facilities	Parking Lots	Asset Management	45	C	35,000	35,000	0	0	0	0	70,000
Hub Picnic Table Replacement	Facilities	Park Amenities	Asset Management	40	C	31,800	123,000	0	0	0	0	154,800
Sugar Creek Golf Course Fuel Tank Replacement	Enterprise Services	Mechanical Systems	Asset Management	90	A	30,000	0	0	0	0	0	30,000
Butterfield Park Recreation Building Boiler Replacement	Facilities	Mechanical Systems	Asset Management	45	C	22,000	51,500	0	0	0	0	73,500
Courts Plus Multi-Purpose Room Flooring Replacement	Facilities	Building Interior	Asset Management	45	C	21,500	137,500	0	0	0	0	159,000
East End Pool Chemical Controller Replacement	Facilities	Mechanical Systems	Asset Management	40	C	18,000	0	131,500	0	0	0	149,500
Smalley Pool Leak Repairs	Facilities	Outdoor Pools/Sprayground	Asset Management	40	C	17,000	115,000	0	0	0	0	132,000
Sugar Creek Clubhouse/Banquet Room Asset Management	Enterprise Services	Building Interior	Asset Management	30	D	14,000	30,000	0	0	0	0	44,000
Berens Park Fields C and D Barrier Netting Replacement	Parks	Athletic Fields	Asset Management	30	D	9,000	0	0	0	0	0	9,000
Ben Allison Play Area Redevelopment	Facilities	Play Areas	Upgrade	N/A	N/A	0	395,500	0	0	0	0	395,500
Sugar Creek Restoration Project	Enterprise Services	Landscape Improvements	Upgrade	N/A	N/A	0	232,300	1,190,000	0	0	0	1,422,300
Salt Creek Park Ball Field Lighting Installation	Parks	Athletic Fields	Upgrade	N/A	N/A	0	200,000	0	0	0	0	200,000
Future Tennis Court Area Improvements	Facilities	Building Interior/Exterior	Asset Management	N/A	N/A	0	163,900	26,250	16,500	0	0	206,650
Courts Plus Sanitary Lift Station Improvements	Facilities	Mechanical Systems	Asset Management	N/A	N/A	0	93,500	0	0	0	0	93,500
Future Wilder Mansion Interior and Exterior Improvements	Facilities	Building Interior	Asset Management	N/A	N/A	0	77,175		0	0	0	77,175
Courts Plus Exterior Project (new sign, landscape bed, replace sidewalks)	Facilities	Building Site	Asset Management	N/A	N/A	0	74,000	0	0	0	0	74,000
Courts Plus Radiant Heat Boiler Replacement	Facilities	Mechanical Systems	Asset Management	N/A	N/A	0	70,950	0	0	0	0	70,950
Future Courts Plus Interior Improvements	Facilities	Building Interior	Asset Management	N/A	N/A	0	56,700	82,500	192,650	67,850	0	399,700
Courts Plus Pool Area Improvements-Sauna Rebuild & Light Replacement	Facilities	Building Interior	Asset Management	N/A	N/A	0	53,550	0	0	0	0	53,550
Office 365	IT	Information Technology	Upgrade	N/A	N/A	0	50,000	0	0	0	0	50,000
Berens Park Ball Field Warning Tracks	Parks	Athletic Fields	Upgrade	N/A	N/A	0	50,000	0	0	0	0	50,000
Courts Plus Racquetball Court Improvements	Facilities	Building Interior	Asset Management	N/A	N/A	0	48,000	92,000	0	0	0	140,000
Security Camera NVR Replacement	IT	Information Technology	Upgrade	N/A	N/A	0	30,000	0	0	0	0	30,000
Sugar Creek Entrance Fencing	Enterprise Services	Building Site	Asset Management	N/A	N/A	0	27,500	0	0	0	0	27,500
Blood Pressure Machine	Enterprise Services	Other	Asset Management	N/A	N/A	0	7,500	0	0	0	0	7,500
Trails and Paths Paving	Facilities	Trails and Paths	Asset Management	N/A	N/A	0	0	275,000	225,000	28,566	25,000	553,566
Jaycee Tot Lot Park Redevelopment	Facilities	Play Areas	Upgrade	N/A	N/A	0	0	210,000	0	0	0	210,000
Administrative Building Upgrades and Improvements	Facilities	Building Exterior/Interior	Asset Management	N/A	N/A	0	0	207,000	0	0	0	207,000
Conrad Fischer Park Redevelopment	Facilities	Trails and Paths	Upgrade	N/A	N/A	0	0	135,000	0	0	0	135,000
Van Voorst Park Redevelopment	Facilities	Park Amenities	Asset Management	N/A	N/A	0	0	125,000	0	0	0	125,000
Hardware Refresh - End User	IT	Information Technology	Upgrade	N/A	N/A	0	0	75,000	0	0	0	75,000
East End Park and Pool Lights LED Retrofits	Facilities	Building Exterior	Upgrade	N/A	N/A	0	0	58,510	7,520	0	0	66,030
Courts Plus Laundry Equipment Replacement	Facilities	Building Interior	Upgrade	N/A	N/A	0	0	58,500	0	0	0	58,500

¹Project titles in the 2022 Capital Budget reflect work proposed for 2022 and may not reflect work proposed for 2023-31.

²Priority: A-Highest; B-High; C-Medium; D-Low

<u>Project Name/Description¹</u>	<u>Department</u>	<u>Primary Category</u>	<u>Type</u>	<u>Priority Level</u>	<u>Priority Category²</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
Berens Park Lights LED Retrofits	Facilities	Building Exterior	Upgrade	N/A	N/A	0	0	45,250	137,568	166,500	303,400	652,718
Wireless Infrastructure	IT	Information Technology	Upgrade	N/A	N/A	0	0	30,000	0	0	0	30,000
Future Wilder Mansion Exterior Improvements	Facilities	Building Exterior	Asset Management	N/A	N/A	0	0	27,500	0	0	0	27,500
Smalley Pool Underwater & Exterior Lights Energy Retrofit Eng.	Facilities	Building Exterior	Upgrade	N/A	N/A	0	0	20,396	0	0	0	20,396
Butterfield Park and Recreation Building Lights LED Retrofits	Facilities	Building Exterior	Upgrade	N/A	N/A	0	0	14,800	7,689	0	0	22,489
Berens Park Redevelopment	Facilities	Park Redevelopment	Asset Management	N/A	N/A	0	0	0	500,000	0	75,000	575,000
Incomm/Paging Systems	IT	Information Technology	Upgrade	N/A	N/A	0	0	0	100,000	0	0	100,000
Small Routers (10)	IT	Information Technology	Upgrade	N/A	N/A	0	0	0	30,000	0	0	30,000
Crestview Park Redevelopment	Facilities	Play Areas	Upgrade	N/A	N/A	0	0	0	0	480,000	0	480,000
Plunkett Park Lights LED Retrofits	Facilities	Building Exterior	Upgrade	N/A	N/A	0	0	0	0	197,950	0	197,950
Door Controllers	IT	Information Technology	Upgrade	N/A	N/A	0	0	0	0	50,000	0	50,000
Marjorie Davis Park Redevelopment	Facilities	Play Areas	Upgrade	N/A	N/A	0	0	0	0	0	375,000	375,000
Plunkett Park Redevelopment	Facilities	Athletic Fields	Upgrade	N/A	N/A	0	0	0	0	0	350,000	350,000
Pioneer Park Upgrades	Facilities	Play Areas	Upgrade	N/A	N/A	0	0	0	0	0	350,000	350,000
East End Park Redevelopment	Facilities	Outdoor Bathrooms, Trails	Upgrade	N/A	N/A	0	0	0	0	0	270,000	270,000
Courts Plus Emergency Power	Facilities	Mechanical Systems	Asset Management	N/A	N/A	0	0	0	0	0	162,000	162,000
Mitel Phone Controllers	IT	Information Technology	Upgrade	N/A	N/A	0	0	0	0	0	100,000	100,000
Kiwanis Park Redevelopment	Facilities	Park Amenities	Asset Management	N/A	N/A	0	0	0	0	0	95,000	95,000
Sugar Creek Irrigation Pump System Replacement	Enterprise Services	Mechanical Systems	Asset Management	N/A	N/A	0	0	0	0	0	92,000	92,000
Wilder Mansion Emergency Power	Facilities	Mechanical Systems	Upgrade	N/A	N/A	0	0	0	0	0	62,500	62,500
LAN Core Switches	IT	Information Technology	Upgrade	N/A	N/A	0	0	0	0	0	15,000	15,000
Fortinet-Firewall - UTM Protection Bundle	IT	Information Technology	Upgrade	N/A	N/A	0	0	0	0	0	12,000	12,000
Contingency						75,000	75,000	75,000	75,000	75,000	375,000	750,000
Total Expenses						4,436,943	4,241,830	3,989,031	2,324,927	1,739,286	5,739,472	22,471,489

Summary of Proposed 2022-31 New and Major Redevelopment Expenses (includes Vision 2020 Future Year Projects)

Vision 2020 Projects (by Year and Amount in Descending Order)

<u>Project Name/Description¹</u>	<u>Department</u>	<u>Primary Category</u>	<u>Type</u>	<u>Priority Level</u>	<u>Priority Category²</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
Dog Park Development	Facilities	New Construction	New/Major Development	N/A	N/A	0	1,626,328	181,589	0	0	0	1,807,917
Lizzadro Museum Demolition & Wilder Park South End Redevelopment	Facilities	Park Redevelopment	New/Major Development	N/A	N/A	0	314,000	1,000,000	0	0	0	1,314,000
New Indoor Sports Facility	Administration	New Construction	New/Major Development	N/A	N/A	0	0	19,715,000	22,403,749	23,584,998	5,896,253	71,600,000
New Wagner Community Center	Administration	New Construction	New/Major Development	N/A	N/A	0	0	1,625,000	9,750,000	8,125,000	0	19,500,000
Land Acquisition	Administration	Land Acquisition	New/Major Development	N/A	N/A	0	0	500,000	500,000	500,000	2,500,000	4,000,000
Wilder Building (225 Prospect Ave) Improvements	Administration	Building Interior	Upgrade	N/A	N/A	0	0	0	300,000	0	0	300,000
Crestview Park Recreation Building Replacement	Administration	New Construction	New/Major Development	N/A	N/A	0	0	0	290,000	0	0	290,000
Wilder Park Recreation Building Replacement	Administration	New Construction	New/Major Development	N/A	N/A	0	0	0	270,000	0	0	270,000
New Eldridge Park Recreation Building	Administration	New Construction	New/Major Development	N/A	N/A	0	0	0	0	230,000	2,070,000	2,300,000
Northside Maintenance Facility	Parks	New Construction	New/Major Development	N/A	N/A	0	0	0	0	0	3,500,000	3,500,000
Total Expenses						0	1,940,328	23,021,589	33,513,749	32,439,998	13,966,253	104,881,917

¹Project titles in the 2022 Capital Budget reflect work proposed for 2022 and may not reflect work proposed for 2023-31.

²Priority: A-Highest; B-High; C-Medium; D-Low

Other New and Major Redevelopment Projects (by Year and Amount in Descending Order)

<u>Project Name/Description¹</u>	<u>Department</u>	<u>Primary Category</u>	<u>Type</u>	<u>Priority Level</u>	<u>Priority Category²</u>	<u>FY 22</u>	<u>FY 23</u>	<u>FY 24</u>	<u>FY 25</u>	<u>FY 26</u>	<u>FY 27-31</u>	<u>Total</u>
Smalley Pool Bathhouse Replacement	Facilities	New Construction	New/Major Development	N/A	N/A	0	0	0	0	0	3,200,000	3,200,000
Sugar Creek Maintenance Facility Redevelopment	Enterprise Services	New Construction	New/Major Development	N/A	N/A	0	0	0	0	0	1,023,500	1,023,500
Courts Plus Racquetball Court Conversion	Facilities	Building Interior	New/Major Development	N/A	N/A	0	0	0	0	0	738,000	738,000
Total Expenses						0	0	0	0	0	4,961,500	4,961,500
Total Expenses (All 2022 and Future Year Projects)						4,436,943	6,182,158	27,010,620	35,838,676	34,179,284	24,667,225	132,314,906

¹Project titles in the 2022 Capital Budget reflect work proposed for 2022 and may not reflect work proposed for 2023-31.

²Priority: A-Highest; B-High; C-Medium; D-Low

190

2022 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 that will be retired in 2022 (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 2022 is illustrated in the chart below:

Outstanding Debt					
Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 12/31/2021	2022 Principal Payment	2022 Interest Payment	2022 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	405,000 12,150 417,150	303,750 (WCC) 101,250 (SC)	9,113 (WCC) 3,038 (SC)	417,150
Debt Certificates, Series 2012A					
Purchase of 375 W. First Street, Administrative Offices	Annual Rollover Bond	605,000 78,650 683,650	55,000	12,100	67,100
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	1,855,000 123,107 1,978,107	450,000	47,594	497,594
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	2,505,000 1,148,450 3,653,450	80,000	95,231	175,231
General Obligation Alternate Revenue Source Bond, Series 2019					
Centennial Park property at 155 E St Charles Rd.	Annual Rollover Bond	5,220,000 2,695,750 7,915,750	110,000	171,600	281,600
Proposed Debt for 2022					
2022 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	623,719 6,300 630,019	623,719	6,300	630,019 ^[1]

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

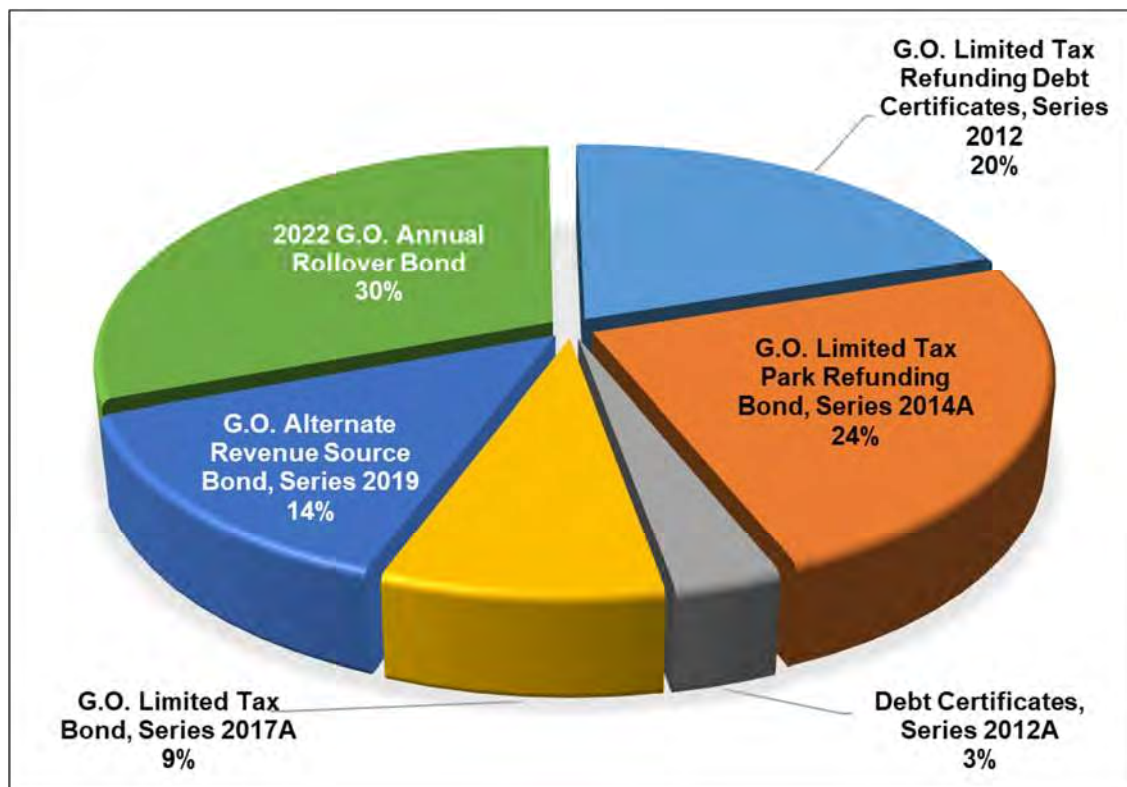
2022 BUDGET: DEBT SERVICE OVERVIEW



2022 Proposed Debt Service Revenue

The 2022 bond payments of \$2,068,694 detailed in the chart on the previous page (in the last column titled "Amount of 2022 Total Debt Payment") are budgeted in the Debt Service Fund along with bank and finance charges of \$1,600 and legal fees of \$4,102. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,302,844 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 2022 G.O. Annual Rollover Bond;
- A transfer of \$104,288 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 \$630,019 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 (\$113,755 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.



2022 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

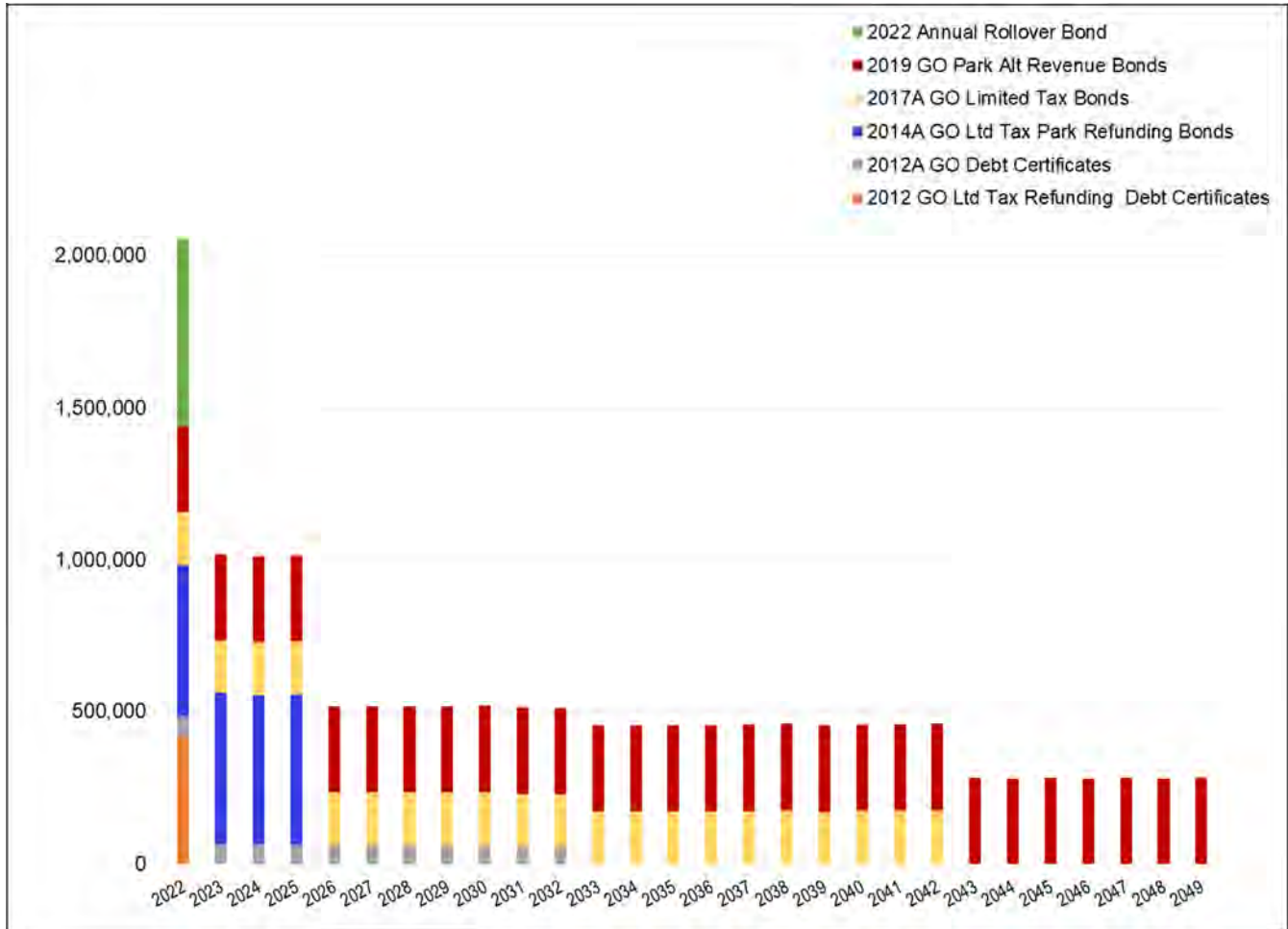
The legal debt limits as of December 31, 2021 for the District are 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$78 million in legal debt margin. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$16.4 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 7% of the total limit or \$5,993,719 (total remaining available limit is \$75,882,722) and for non-referendum General Obligation debt, the percentage of legal debt limit is 30% of the total limit or \$4,983,719 (total remaining available limit is \$11,391,569). 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, 2021)			
Tax Year 2020 EAV plus TIF EAV (collectable calendar year 2021)	2,847,876,217		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		16,375,288	
Statutory Debt Limit (2.875% of EAV)			81,876,441
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 11/01/32)	605,000		605,000
General Obligation Limited Tax Refunding Debt Certificates Series 2012 (due 11/01/22)	405,000		405,000
Annual Rollover	623,719	623,719	623,719
General Obligation Limited Tax Park Refunding Bonds, Series 2014A (due 12/15/25)	1,855,000	1,855,000	1,855,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	2,505,000	2,505,000	2,505,000
Total Outstanding Debt:	5,993,719	4,983,719	5,993,719
Total Available Legal Debt Margins:		11,391,569	75,882,722
Percentage of Debt Limit Committed		30%	7%

2022 BUDGET: DEBT SERVICE OVERVIEW



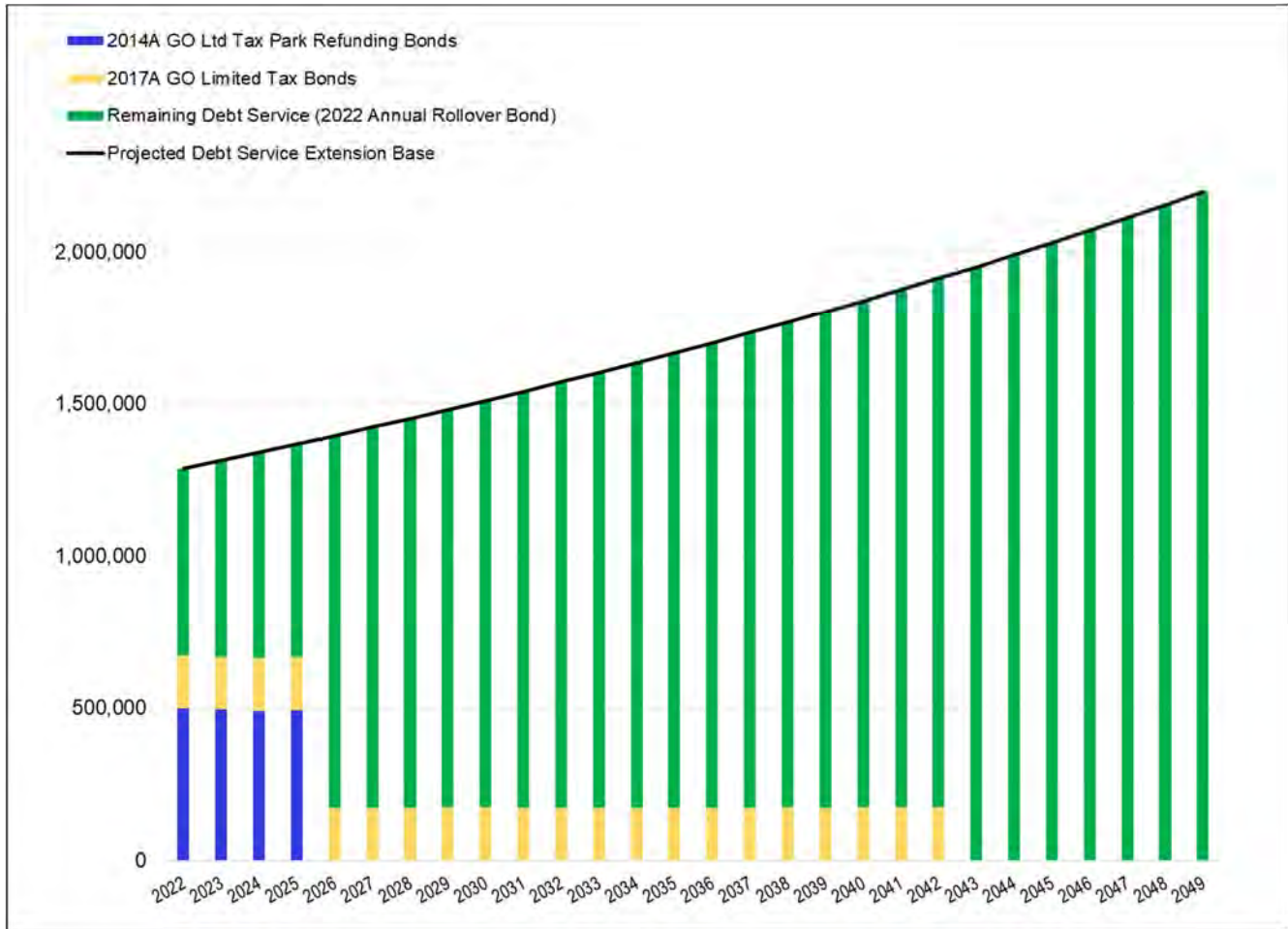
This chart illustrates all five of the District's long-term debt instruments as detailed in the chart on page 191, as well as the proposed 2022 annual rollover bond issuance. The various instruments mature and will be fully paid in the following years: 2022, 2025, 2032, 2042 and 2049.



2022 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.



2022 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
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	405,000	12,150	605,000	78,650	1,855,000	123,107	2,505,000	1,148,450	5,220,000	2,695,750	10,590,000	4,058,100

2022 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
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	405,000	605,000	1,855,000	605,000	5,220,000	10,590,000
Interest	12,150	78,650	123,107	78,650	2,695,750	4,058,100
Total	417,150	683,650	1,978,107	683,650	7,915,750	14,648,100

THIS PAGE INTENTIONALLY LEFT BLANK

2022 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.

2022 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).

2022 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.

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.

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.

2022 BUDGET: GLOSSARY



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.

2022 BUDGET: GLOSSARY



National Recreation and Parks Association (NRPA): A non-for-profit organization and public interest group whose goal is to advocate for quality park and recreation opportunities nationally. The Park District is a member of NRPA.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

Non-Referendum Bonds: General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

Operating Budget: A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses: Fund expenses that are directly related to the fund's primary service activities.

Ordinance: In its most common meaning, the term is used to designate the enactments of the legislative body of a local government. An ordinance is the equivalent of a municipal statute, passed by the body, for governing matters not already covered by federal or state law.

PARC: Park and Recreational Facility Construction Grant Program (PARC). The program provides grants to eligible local governments for acquisition, development, construction, rehabilitation or other capital improvements to park and recreation facilities.

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

PDRMA (Park District Risk Management Agency): An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Performance Measures: A standard used to evaluate and communicate performance against expected results and to assist staff with determining organizational performance.

Program: An instructional or functional activity.

Property Tax Extension Limitation Law: In July 1991, the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994, the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, part of the Property Tax Code (the "Property Tax Limitation Law"). This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum.

Property Tax Revenue: Revenue from a tax levied on the equalized assessed value (EAV) of real property.

Proprietary Fund Types: The classification used to account for a District's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on

2022 BUDGET: GLOSSARY



determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Public Act 87-17: The Property Tax Extension Limitation Law that imposed tax caps in Illinois counties, non-home rule municipalities, and special districts such as park and school districts.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

Prior Year's EAV: Equalized Assessed Valuation for the year prior to the year of the levy.

Recreation Fund: Is used for establishing and accounting recreational programs such as sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics (excluding enterprise fund programs).

Reserved Fund Balance: The fund balance that is not available for appropriation or is legally segregated for a special future use.

Revenue: Funds that the government receives or earns. Examples of revenue sources include taxes, sponsorships, advertising, program fees, receipts from other governments, grants, shared revenues and interest income.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance, typically net income derived from the operation of the project or projects they finance.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Salaries and Benefits: The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Services: See Contractual Services.

Source of Revenue: Revenues are classified according to their source or point of origin (see Revenue).

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

Special Revenue Funds: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

Strategic Plan: Long-range planning tool updated every three years and developed through a community planning process. It provides direction regarding the agency's main focus and activities.

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

2022 BUDGET: GLOSSARY



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

Supplemental Appropriations: Appropriations made by the Board of Commissioners, after an initial appropriation, to permit expenditures beyond the original estimates.

Supplies: The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, building, ground, equipment and vehicle maintenance supplies, and other operating supplies.

Tactics: Tactics detail the steps necessary (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.

THIS PAGE INTENTIONALLY LEFT BLANK