MISSION
We enrich lives while having fun!

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

VALUE
Customer Service Excellence
We will exceed customer expectations and present the "wow" moment

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

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

VISION
To be a national leader in providing memorable parks and recreation experiences to our community
2019 Budget Highlights

- Built around Vision 2020 Plan
- 3.0% increase in operational revenues
- 3.0% increase in operational spending, excluding spend down of cash and investments
- >$450,000 operating surplus
- Increased spend downs of cash and investments for capital improvements
<table>
<thead>
<tr>
<th>Fund</th>
<th>Revenues</th>
<th>Operating Expenditures</th>
<th>Operating Net</th>
<th>Cash &amp; Investment Spend Down</th>
<th>Total Expenditures</th>
<th>Net</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General Fund</strong></td>
<td>3,886,404</td>
<td>3,749,070</td>
<td>137,334</td>
<td>735,400</td>
<td>4,484,470</td>
<td>(598,066)</td>
</tr>
<tr>
<td>IMRF Department</td>
<td>392,490</td>
<td>335,025</td>
<td>57,465</td>
<td>0</td>
<td>335,025</td>
<td>57,465</td>
</tr>
<tr>
<td>FICA Department</td>
<td>390,403</td>
<td>438,935</td>
<td>(48,532)</td>
<td>0</td>
<td>438,935</td>
<td>(48,532)</td>
</tr>
<tr>
<td>Liability Insurance Department</td>
<td>218,170</td>
<td>259,205</td>
<td>(41,035)</td>
<td>0</td>
<td>259,205</td>
<td>(41,035)</td>
</tr>
<tr>
<td>Audit Department</td>
<td>39,605</td>
<td>56,582</td>
<td>(16,977)</td>
<td>0</td>
<td>56,582</td>
<td>(16,977)</td>
</tr>
<tr>
<td><strong>Recreation Fund</strong></td>
<td>5,840,894</td>
<td>5,434,294</td>
<td>406,600</td>
<td>1,079,000</td>
<td>6,513,294</td>
<td>(672,400)</td>
</tr>
<tr>
<td>Special Recreation Association Dept.</td>
<td>768,899</td>
<td>672,036</td>
<td>96,863</td>
<td>42,500</td>
<td>714,536</td>
<td>54,363</td>
</tr>
<tr>
<td>Museum Department</td>
<td>225,559</td>
<td>309,441</td>
<td>(83,882)</td>
<td>39,250</td>
<td>348,691</td>
<td>(123,132)</td>
</tr>
<tr>
<td><strong>Enterprise Services Fund</strong></td>
<td>4,563,598</td>
<td>4,561,973</td>
<td>1,625</td>
<td>198,965</td>
<td>4,760,938</td>
<td>(197,340)</td>
</tr>
<tr>
<td>Sugar Creek Golf Course Fund</td>
<td>1,087,984</td>
<td>1,129,618</td>
<td>(41,634)</td>
<td>0</td>
<td>1,129,618</td>
<td>(41,634)</td>
</tr>
<tr>
<td><strong>Total Operating</strong></td>
<td>17,414,006</td>
<td>16,946,179</td>
<td><strong>467,827</strong></td>
<td><strong>2,095,115</strong></td>
<td><strong>19,041,294</strong></td>
<td><strong>(1,627,288)</strong></td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>1,706,483</td>
<td>1,706,482</td>
<td>1</td>
<td>0</td>
<td>1,706,482</td>
<td>1</td>
</tr>
<tr>
<td>Early Bond Repayment Fund</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Capital Improvement Fund</td>
<td>2,392,650</td>
<td>2,231,400</td>
<td>161,250</td>
<td>693,333</td>
<td>2,924,733</td>
<td>(532,083)</td>
</tr>
<tr>
<td>Paving &amp; Lighting Department</td>
<td>181,038</td>
<td>180,900</td>
<td>138</td>
<td>0</td>
<td>180,900</td>
<td>138</td>
</tr>
<tr>
<td><strong>Total Debt and Capital</strong></td>
<td>4,280,171</td>
<td>4,118,782</td>
<td>161,389</td>
<td>693,333</td>
<td>4,812,115</td>
<td>(531,944)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>21,694,177</td>
<td>21,064,961</td>
<td>629,216</td>
<td>2,788,448</td>
<td>23,853,409</td>
<td>(2,159,232)</td>
</tr>
</tbody>
</table>

pp. 2, 57
## Summary of Revenue

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

- Second Year of Vision 2020 Plan
- National, State and local economic indicators
- Property tax revenue
- Health Insurance and PPACA
- Courts Plus competition
- Staffing Changes

pp. 5-8
Long-Range Financial and Capital Plans

• 10-year financial outlook
• $23.2 million in asset management, equipment, and technology improvements
• $29.4 million in new and major redevelopment projects – many linked to Vision 2020
• Impacts future decision-making
• Proposed 2019 Capital Plan expenses are $3,454,565 and revenue $3,384,565

pp. 34-6, 155-73
Cash and Investment Targets and Fund Balances

- First tier cash and investment targets
- Second tier cash and investments
- Fund balance policy

pp. 37-8, 51
## 2019 Cash and Investments

<table>
<thead>
<tr>
<th>Proposed 12/31/18 Cash &amp; Investments</th>
<th>2019 Proposed</th>
<th>2019 Budgeted</th>
<th>2019 Proposed</th>
<th>Tier 1 Target</th>
<th>Will the Tier 2 Amount Over (Under)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General</strong></td>
<td>3,035,488</td>
<td>3,886,404</td>
<td>4,484,470</td>
<td>2,437,422</td>
<td>35% 1,569,565  YES! 867,857</td>
</tr>
<tr>
<td><strong>Recreation</strong></td>
<td>2,825,182</td>
<td>5,840,894</td>
<td>6,513,294</td>
<td>2,152,782</td>
<td>10% 651,329   1,501,453</td>
</tr>
<tr>
<td><strong>Enterprise Svcs</strong></td>
<td>2,487,283</td>
<td>4,563,598</td>
<td>4,760,938</td>
<td>2,289,943</td>
<td>15% 1,914,141 YES! 375,802</td>
</tr>
<tr>
<td><strong>IMRF</strong></td>
<td>276,676</td>
<td>392,490</td>
<td>335,025</td>
<td>334,141</td>
<td>50% 167,513   YES! 166,629</td>
</tr>
<tr>
<td><strong>FICA</strong></td>
<td>268,030</td>
<td>390,403</td>
<td>438,935</td>
<td>219,498</td>
<td>50% 219,468   YES! 31</td>
</tr>
<tr>
<td><strong>Liability Insurance</strong></td>
<td>70,146</td>
<td>218,170</td>
<td>259,205</td>
<td>29,111</td>
<td>10% 25,921    YES! 44,226</td>
</tr>
<tr>
<td><strong>Audit</strong></td>
<td>52,032</td>
<td>39,605</td>
<td>56,582</td>
<td>35,055</td>
<td>50% 28,291    YES! 23,741</td>
</tr>
<tr>
<td><strong>SRA</strong></td>
<td>498,960</td>
<td>768,899</td>
<td>714,536</td>
<td>553,323</td>
<td>25% 173,441   YES! 325,519</td>
</tr>
<tr>
<td><strong>Museum</strong></td>
<td>231,315</td>
<td>225,559</td>
<td>348,691</td>
<td>108,183</td>
<td>25% 74,995    YES! 156,320</td>
</tr>
<tr>
<td><strong>Sugar Creek</strong></td>
<td>68,847</td>
<td>1,087,984</td>
<td>1,129,618</td>
<td>27,213</td>
<td>25% 300,000   NO (231,153)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>3,230,423</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| **Early Bond Repayment**            | 433           | -             | 433           | 164,184       |
| **Debt Service**                    | 163,750       | 1,706,483     | 1,706,049     | 164,184       |
| **Paving & Lighting Capital**       | 3,278         | 181,038       | 180,900       | 3,416         |
| **Improvement Fund**                | 2,687,661     | 2,392,650     | 2,924,733     | 2,155,578     |
| **Restricted Capital Improvement Fund** | 147,661    | 147,661       | 147,661       |               |
| **IT Cash**                         | 6,085         | 6,085         |               |               |
| **Total**                           | 12,822,827    | 21,694,177    | 23,853,409    | 10,663,595    |
Personnel Summary

- Staffing & FTE’s (Full-time equivalents)
- Compensation and benefits
- Health insurance
- Employee relations and wellness
- Continuing education

pp. 40-44
## Position Inventory by Function

### Full-time Equivalents (FTE)

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

• Form public policy, control spending, and serve as a written financial plan
• Set budget parameters and calendar
• Meet policy and legal requirements
• Staff training
• GFOA Best Practices

pp. i.-v., 45-55
Vision 2020

- Strategic and Comprehensive Plans
- Reviewed proposed 2019 SWP Tactics on July 23, 2018
- Discussed mid-year progress on 2018 SWP on September 24, 2018
- Drives capital and operational budget development

Integrated and reflected in 2019 Budget

pp. 27-32
Department Presentations

• Mission
• 2018 Accomplishments
• 2019 Work Plan Highlights
• 2019 Expense Highlights
• 2019 Revenue Highlights (if any revenue)
• Trend Charts and Performance Measures (as applicable)
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.
Board/Administration 2018 Accomplishments

- Began assessing options for determining future Vision 2020 project plans.
- Formed Vision 2020 Team & began staff training on mission, vision & values.
  - Addressed issues with registration system & began steps to solicit potential new vendor.
  - Completed IAPD/IPRA Distinguished Agency re-accreditation.

pp. 116-21
Board/Administration 2019 Work Plan

• Review Registration software systems for efficiency and cost recovery that will meet the current and future needs of the community and the District.

• Finalize cost estimates, timelines & funding strategy for implementing Vision 2020 project priorities.

• Continue Vision 2020 Plan community engagement & identify advocates.

• Continue staff training on living the District’s organizational values.

• Implement a values based employee recognition program.

• Implement & expand methods to improve staff communication and increase staff engagement.
CULTURE EATS STRATEGY FOR BREAKFAST, OPERATIONAL EXCELLENCE FOR LUNCH AND EVERYTHING ELSE FOR DINNER.
2019 PROPOSED BUDGET

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

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

Vision
Community Care & Support
Inclusive, Transparent, Calm
COMMUNITY FOCUSED

Vision
Create Something Better
CUSTOMER SERVICE

Vision
Spread Joy & Optimism
FUN

Vision
Inclusive, Transparent, Calm
INTEGRITY
Adminstration 2019 Expenses

<table>
<thead>
<tr>
<th>Expense Object</th>
<th>2016 Actual</th>
<th>2017 Actual</th>
<th>2018 Budget</th>
<th>2019 Budget</th>
<th>Difference ('18 to '19)</th>
<th>% Change ('18 to '19)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages</td>
<td>306,079</td>
<td>315,509</td>
<td>375,313</td>
<td>372,719</td>
<td>(2,594)</td>
<td>-0.7%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>275,294</td>
<td>311,716</td>
<td>266,498</td>
<td>275,626</td>
<td>9,128</td>
<td>3.4%</td>
</tr>
<tr>
<td>Repairs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0.0%</td>
</tr>
<tr>
<td>Supplies</td>
<td>8,323</td>
<td>8,331</td>
<td>8,000</td>
<td>8,000</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>589,696</strong></td>
<td><strong>635,556</strong></td>
<td><strong>649,811</strong></td>
<td><strong>656,345</strong></td>
<td><strong>6,534</strong></td>
<td><strong>1.0%</strong></td>
</tr>
</tbody>
</table>

- **Contractual Services** is increasing partially due to Vision 2020 training and recognition initiatives ($4,500), tuition reimbursement ($1,000), and medical insurance ($12,197).
Administration 2019 Expenses

Park Board/Administration Expenditures

Park Board/Administration Percent of Expenditures by Object

Contractual Services 42%
Wages 57%
Supplies 1%

pp. 116-21
Marketing & Communications Mission

To *provide communication and education internally and externally for all 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.

pp. 98, 122-25
Marketing and Communications 2018 Accomplishments

- Conducted a community events survey to gauge satisfaction
- Introduced 3 “Pop up Parties in the Park”
- Established a customer service committee
  - Rolled out a new logo and website for Courts Plus
  - Began developing a sponsorship program for Safety Town
Marketing & Communications 2019 Work Plan

- Expand pop up parties
- Implement District-wide survey schedule
- Expand the current sponsorship and advertising program
- Determine best communication approach for all staff
- Offer new community event
- Community engagement for Vision 2020
- Develop customized customer service training
- Promote adult offerings and new partnerships

pp. 98, 122-25
Marketing & Communications 2019 Work Plan
## Marketing and Communications Expenses

### Expenditures by Object: Marketing and Communications

<table>
<thead>
<tr>
<th>Expense Object</th>
<th>2016 Actual</th>
<th>2017 Actual</th>
<th>2018 Budget</th>
<th>2019 Budget</th>
<th>Difference ('18 to '19)</th>
<th>% Change ('18 to '19)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages</td>
<td>268,091</td>
<td>252,911</td>
<td>269,485</td>
<td>254,785</td>
<td>(14,700)</td>
<td>-5.5%</td>
</tr>
<tr>
<td>Contractual Services</td>
<td>350,877</td>
<td>336,775</td>
<td>389,786</td>
<td>387,980</td>
<td>(1,806)</td>
<td>-0.5%</td>
</tr>
<tr>
<td>Repairs</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Supplies</td>
<td>12,389</td>
<td>12,523</td>
<td>19,585</td>
<td>16,200</td>
<td>(3,385)</td>
<td>-17.3%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>631,357</strong></td>
<td><strong>602,209</strong></td>
<td><strong>678,856</strong></td>
<td><strong>658,965</strong></td>
<td><strong>(19,891)</strong></td>
<td><strong>-2.9%</strong></td>
</tr>
</tbody>
</table>

- Wages are decreasing by 5.5% due to staff turnover
- Supplies are decreasing by 17.3% due to reallocating Santa’s Workshop expenses to Enterprise Services

pp. 98, 122-25
Marketing & Communications Expenses

Marketing and Communications Expenditures

<table>
<thead>
<tr>
<th></th>
<th>2016 Actual</th>
<th>2017 Actual</th>
<th>2018 Budget</th>
<th>2019 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Wages</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contractual Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Marketing and Communications Percent of Expenditures by Object

- Supplies: 2%
- Wages: 39%
- Contractual Services: 59%
2019 PROPOSED
BUDGET

Marketing & Communications Revenue

Sponsorships  Advertising
Finance and Human Resources Mission

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

pp. 126-29
Finance and Human Resources 2018 Accomplishments

- Implemented new timekeeping system and financial reporting and payroll software system
- Implemented the 2017 Compensation Study recommendations
- Implemented increased benefits to all part-time staff
- Developed District-wide training plan.
- Evaluated program indirect costs and updated allocation percentages
- Implemented a 10-week Wellness Challenge
- Improved internship program and seasonal recruiting efforts to maximize staff hiring.

pp. 126-29
In conjunction with Marketing & Communications and Administration Departments, address staffing needs to provide exceptional customer service.

Continue to analyze program indirect costs, improve reporting using the new financial software.

With Administration, implement District-wide training plan for all levels of staff.

Continue to explore ways to expand benefits offered to part-time employees.

Review and update financial policies to reflect operational changes resulting from implementing the new financial and payroll software.
Finance and Human Resources 2019
Expenses

Expenditures by Object: Finance and Human Resources

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

- Total expenses in the Department are proposed to increase 2.2%.
Finance and Human Resources 2019 Expenses

![Bar chart showing Finance and Human Resources Expenditures for 2016 Actual, 2017 Actual, 2018 Budget, and 2019 Budget.]

![Pie chart showing Percent of Expenditures by Object with Wages at 39%, Supplies at 1%, and Contractual Services at 60%.]
2019 Taxes

<table>
<thead>
<tr>
<th></th>
<th>2016 Actual</th>
<th>2017 Actual</th>
<th>2018 Budget</th>
<th>2019 Budget</th>
<th>2018 vs. 2019</th>
<th>% Change 18 vs. 19</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7,971,805</td>
<td>8,178,755</td>
<td>8,340,245</td>
<td>8,630,857</td>
<td>290,612</td>
<td>3.5%</td>
</tr>
</tbody>
</table>

- Taxes are budgeted to be 3.5% higher than in the 2018 Budget
- Taxes are budgeted to be 39.8% of all revenue
- Property taxes are $299,540 higher
- Corporate Replacement tax $8,930 lower

pp. 89-97
### 2019 Taxes Impact on Taxpayer

<table>
<thead>
<tr>
<th>Fair Market Value of Home</th>
<th>$418,000</th>
<th>$600,000</th>
<th>$800,000</th>
<th>$1,000,000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Approximate Park District Taxes</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Annual</td>
<td>$450</td>
<td>$655</td>
<td>$880</td>
<td>$1,126</td>
</tr>
<tr>
<td>Monthly Amount</td>
<td>$38</td>
<td>$55</td>
<td>$73</td>
<td>$94</td>
</tr>
<tr>
<td>Daily Amount</td>
<td>$1.23</td>
<td>$1.79</td>
<td>$2.41</td>
<td>$3.08</td>
</tr>
</tbody>
</table>
Information Technology 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.

pp. 130-33
Information Technology 2018 Accomplishments

• Moved on premise RecTrac registration system to cloud hosted RecTrac registration system

• Redesigned and launched a new Courts Plus website

• Deployed 75 – Windows 10 desktops

• Assisted in the technical implementation of the new financial system (BS&A) with Finance to allow for improved budget analysis and cost accountability.

pp. 130-33
Information Technology 2019 Work Plan

• Document imaging system.
• Replace mail archiver and email security gateway with cloud solution

pp. 130-33
# Information Technology Expenses

## Expenditures by Object: Information Technology

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

- Over all IT budget is increasing by 9.6% ($72,842).
- Wages increase by 4.4% ($14,222).
- Contractual Services are expected to increase by 18.5% ($58,440).
- Supplies will increase by 0.1% ($180).
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.

pp. 134-36
Parks 2018 Accomplishments

- Two synthetic turf fields replaced at Berens Park ($905,867)
- Two new batting cages constructed in the bullpen area at Salt Creek Park ($24,600)
- Four infield renovations at Conrad Fischer and Butterfield Parks ($31,160)
- Three replacement vehicles purchased ($149,173)
- Hazardous tree removals, in-house and contractual ($25,000)

pp. 134-36
Parks 2019 Work Plan

- Advance Horticulture operations and identify succession planning
- Improve coordination of athletic field usage, maintenance, and renovation through the Athletic Field Maintenance Assessment survey
- Infield renovations for baseball fields at Berens Park 1-4 and Van Voorst Park Field 1 ($42,500)
- Engineering for drainage issues at 7 park sites and complete highest priority - Wilder Park ($95,000)
- Propane fuel conversions of 4 vehicles ($36,800).
- Replace bucket truck and pickup truck ($135,000)
- Replace 16’ wide area mower, 61” Stand-mower, and snow broom utility vehicle ($119,000)

pp. 134-36
Parks 2019 Work Plan
## Parks Expenses

### Expenditures by Object: Parks

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

- Wages are increasing due to the results of the compensation study ($29,438), increase in seasonal staff wages ($20,000), and additional overtime ($6,000).
- Contractual Services are decreasing due to the finalization of the division of the Parks and Facilities budgets ($21,350).
- Supplies overall are decreasing due to the finalization of the division of the Parks and Facilities budgets ($60,150), offset by an increase in athletic supplies ($9,900).

pp. 134-36
Parks Expenses

Parks Expenditures

<table>
<thead>
<tr>
<th>2016 Actual</th>
<th>2017 Actual</th>
<th>2018 Budget</th>
<th>2019 Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>1,200,000</td>
<td>1,600,000</td>
<td>2,000,000</td>
<td>2,000,000</td>
</tr>
</tbody>
</table>

Parks Percentage of Expenditures by Object

- Wages: 53%
- Contractual Services: 30%
- Supplies: 16%
- Repairs: 1%

pp. 134-36
Parks Expenses
Parks Expenses
Facilities Mission

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

pp. 137-40
Facilities 2018 Accomplishments

- Hired Upland Design to provide professional landscape architectural and engineering service, and develop dog park Master Plan ($22,275)

- Completed the replacement of Conrad Fischer playground and safety surface, and renovated courts ($374,719)

- Complete restoration of the Wagner Community Center roof by reusing the existing roof system (gravel structure/BUR roof) ($270,310)

pp. 137-40
Facilities 2019 Work Plan

- Complete the replacement of Salt Creek playground and safety surface and expand and resurface asphalt paths. ($480,000)

- Replace Diamond Brite interior surface and 2 x 2 tiles that border expansion joints at Norman P. Smalley Pool. ($145,000)

- Replace existing courts with dedicated pickle ball courts, as well as resurface existing basketball courts at Crestview Park. ($275,000)

- Based on feedback provided in the 2018 end of season aquatics survey distributed to all Pool Pass holders and Punch Card holders, staff will increase swim opportunities by opening Smalley Pool every day at 10 a.m. to accommodate families with young children.
Facilities 2019 Work Plan
Facilities 2019 Work Plan
Facilities 2019 Work Plan
## Facilities Expenses

### Expenditures by Object: Facilities

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

- **Wages** are increasing due to an increase in overtime for special events ($2,000), an increase in custodial hours ($3,744) and higher pay for lifeguards ($14,400). As mentioned in the Parks presentation, **contractual services** are increasing due to reallocation of services ($10,000) and increased preventative maintenance ($11,795). **Supplies** are also increasing because of equipment purchases and to improve operational efficiencies ($43,799).

pp. 137-40
Facilities Expenses
Facilities Expenses
Facilities Expenses
Facilities Expenses
Facilities Expenses
Facilities Expenses

Facilities Expenditures

Facilities Percent of Expenditures by Object

- Supplies 11%
- Repairs 2%
- Contractual Services 34%
- Wages 53%

2016 Actual 2017 Actual 2018 Budget 2019 Budget

pp. 137-40
Facilities Revenue

- Punch Cards.Pool Passes
- Rentals
- Concessions and Vending

pp. 100-106
Recreation Mission

To enhance lives by providing opportunities to play, perform and participate.
Recreation 2018 Accomplishments

- Restructured The Abbey registration office hours and staffing
- Expanded Sunbeams and Rainbows offerings to include a new 2 year old class
- Restructured Rec Station and Funseekers Day Camp pricing and schedule
- Offered new extended travel trips for adults/seniors

p. 140-45
Recreation 2019 Work Plan

• Expand the use of coordinator positions.
• Hire a Recreation Administrative Assistant
• Hire a summer Recreation Intern

Partner with College of DuPage and Elmhurst Public Library

p. 140-45
## Recreation Expenses

### Expenditures by Object: Recreation

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

- Wages are increasing due to added hours for Rec Intern, Administrative Assistant, Coordinators: Early Childhood, Rec Station/Funseekers and Gymnastics.
- Supplies are increasing for Rec Station, Gymnastics and Dance. These are offset by program revenues.

p. 140-45
Recreation Expenses

**Bar Graph:**
- **Recreation Expenditures**
- **Y-axis:** Amount in $, ranging from 0 to 4,000,000
- **X-axis:** Years, 2016 Actual, 2017 Actual, 2018 Budget, 2019 Budget
- **Legend:**
  - 2016 Actual
  - 2017 Actual
  - 2018 Budget
  - 2019 Budget

**Pie Chart:**
- **RECREATION PERCENT OF EXPENDITURES BY OBJECT**
- **Legend:**
  - Supplies: 8%
  - Contractual Services: 31%
  - Wages: 61%
Recreation Revenue

Increased Program Revenue
- Musical Theatre - $12,490
- Rec Station - $252,200
- Competitive Gymnastics - $16,629
- Dance Company - $49,396
Enterprise Services Mission

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

pp. 146-51
Enterprise Services 2018 Accomplishments

• Expanded presence at community
  Numerous new program offerings
• Launched Courts Plus Perks program
• Courts Plus Voted Neighborhood Favorite on Next Door Website (private social network)
• Worked with Marketing and IT to create an updated Courts Plus website experience and new logo

pp. 146-51
Enterprise Services 2019 Work Plan

• No membership rate increase in 2019

Develop wellness coaching services

• Will celebrate the Wilder Mansion 10-year anniversary

Creating a Change Your Life Challenge for Elmhurst Public Library staff and patrons

Expand new program offerings such as adding paid Yoga Workshops, Kids fitness classes such as POUND and Yoga as well as offerings on the general group exercise and aquatics schedules

pp. 146-51
CHANGE YOUR LIFE
2018 Challenge!

90-DAY BODY FAT LOSS CONTEST
Are you ready to get serious about changing your life? Join Courts Plus and members in making lifestyle changes together and win a FREE year membership!

Register at the service desk before it starts on February 18.
Enterprise Services Expenses

- Wages are decreasing due to planned staffing efficiencies and adjustments based on 3-year averages
- Contractual Services are decreasing due to savings in IMRF and electricity

Expenditures by Object: Enterprise Services

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

pp. 146-51
Enterprise Services Expenses

Enterprise Services Expenditures

Percent of Expenditure by Object

pp. 146-51
Enterprise Services Revenue

- Overall revenue decreasing by 2% ($63,854)

pp. 98-111
Enterprise Services Revenue

Courts Plus Total Members

- Total Members
- Revenue

Actual 2009-2017; Projected 2018-2019


Revenue

$0 $500,000 $1,000,000 $1,500,000 $2,000,000 $2,500,000 $3,000,000
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.

pp. 152-54
Sugar Creek Golf Course 2018 Accomplishments

- The Jr. Golf Program success
- Golf interest is strong and our pricing strategies are effective
- Sugar Creek Restoration project continues
Sugar Creek Golf Course 2019 Work Plan

- Jr. Golf Program sold out to maximum for the last 8 years since 2009
- Combination of our competitive pricing with average/above average playable days and growing interest in golf will position course for continued success.
- 3rd Annual Movie on the Green
- Sugar Creek Restoration Project
### Sugar Creek Golf Course Expenses

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

Sugar Creek Golf Course Expenditures

<table>
<thead>
<tr>
<th>Year</th>
<th>2016 Actual</th>
<th>2017 Actual</th>
<th>2018 Budget</th>
<th>2019 Budget</th>
</tr>
</thead>
</table>

| Sugar Creek Golf Course
Percent of Expenditures by Object

- Supplies: 26%
- Repairs: 1%
- Contractual Services: 23%
- Wages: 50%
Sugar Creek Golf Course Revenue

Golf Course Rounds

Actual 2009-2017; Projected for 2018-2019
2019 Bottom Line

- Built around Vision 2020 Plan
- 3.0% increase in operational revenues
- 3.0% increase in operational spending, excluding spend down of cash and investments
- >$450,000 operating surplus
- Increased spend downs of cash and investments for capital improvements
Conclusion

- Reflects Mission, Vision, Values
- Positions District for the future while addressing current economic realities
- Creates an operating surplus to maintain reserves and adheres to Board policy
- Capitalizes on long-range thinking while being fiscally responsible and responsive to resident needs
2019 Budget Calendar

- Reviewed Proposed 2019 Strategic Work Plan (7/23)
- Approved Tax Levy Resolution (10/9)
- Reviewed Proposed 2019 Capital Plan and Debt (10/22)
- Review 2019 Proposed Operating Budget (11/12)
- Conduct 2019 Proposed Budget Public Hearing (11/26)
- Continue 2019 Proposed Budget Discussion (11/26)
- Approve 2019 Budget Document, 2019 Budget and Appropriation Ordinance and Tax Levy Ordinance (12/10)