

# 2020 Budget

*In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



**PARK DISTRICT**  
of OAK PARK

Park District of Oak Park  
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Oak Park, IL 60302  
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[www.pdop.org](http://www.pdop.org)

# **PARK DISTRICT OF OAK PARK**

## **2020 Budget**

January 1, 2020 – December 31, 2020

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**Park District of Oak Park**

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For the Fiscal Year Beginning

**January 1, 2019**

*Christopher P. Morrill*

Executive Director

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Park District of Oak Park Mission: *To enrich our community by providing meaningful experiences through programs, parks, and facilities.*

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# History of the Park District of Oak Park

The Park District of Oak Park has had a long and proud history of acquiring and developing green space and offering recreation opportunities for the residents of Oak Park. Established in 1912, the 5 elected commissioners who made up the first Park Board purchased the land now known as Scoville Park for \$135,637. This park, designed by Jens Jensen, an internationally renowned landscape artist, remains the “Village Green” today having been placed on the National Register of Historic Places by the United States Department of the Interior on November 21, 2002. It is the site of the World War I monument unveiled on November 11, 1925 in the presence of General C.G. Dawes, Vice-President of the United States.

Most of the land now owned by the Park District of Oak Park was purchased during the first two decades of the Park District’s existence. The main use of this property was for passive recreational activities. A conservatory was erected in 1929 supplying flowers for the community flowerbeds as well as hosting seasonal flower shows, which are still held today. The Oak Park Conservatory was placed on the National Register of Historic Places by the United States Department of the Interior on March 8, 2005.

In 1918 a “Small Parks Commission” was appointed by the Village Board to ensure that Oak Park children had a place to “enjoy and practice organized outdoor sports.” They became the Oak Park Playground Board in 1920 and began to levy a tax in 1921 to “equip, conduct and maintain playgrounds.” This Board went on to purchase land for playgrounds and eventually built neighborhood centers, named after prominent children’s authors, where organized recreation programs were provided. At the National Recreation Congress in October 1926, Oak Park won national recognition for programs such as the “Boys’ Playground Band”, a “Shelter House Design Contest” won by Oak Parker John S. Van Bergen, “Murals Contest”, “Junior Art Museum”, “Library on Wheels”, as well as playground landscaping and beautification. Mr. Van Bergen designed many of the neighborhood recreation centers built by the Playground Commission.

In 1939, the Park District bought the property now known as Mills Park from the Herbert Mills Family. Historic Pleasant Home, designated a historic landmark in 1972, is located on this property. In 1947, the Henry W. Austin Family donated Austin Gardens to the Park District. Sometimes referred to as “the secret garden” this beautiful park has been home to Festival Theatre since 1975, the Midwest's oldest professional theatre devoted to outdoor performances of the classics. Cheney House (now known as Cheney Mansion) was presented as gift to the Park District in 1975 although it remained the private residence of Elizabeth Cheney until her death in 1985. Cheney Mansion was designed by Charles E. White, Jr. in 1913 and boasts many handsome reception rooms, six bedrooms, seven bathrooms, and separate servants’ quarters. The two acres of beautifully landscaped grounds also include a coach house and greenhouse.

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

For many years the Park District and Village Playground Commission operated side by side in serving the recreation needs of Oak Park residents when, in 1980, a new intergovernmental agreement merged the Recreation Department with the Park District. In 1990 the Park District became the sole provider of government-sponsored parks and recreation in Oak Park. At that time the Park District assumed the operation and maintenance of the Village-owned recreation centers.

The voters of Oak Park successfully passed a referendum in April 2005 providing much needed funding to “Renew Our Parks,” and provide clear stewardship of the parks and recreation service for the residents of the Village. In 2006, the Village transferred the titles of five of the seven recreation centers to the Park District and a 99-year use lease for the two remaining centers has been established due to underground water reservoirs located on these properties. Master plans have been completed for all of the parks, and major renovation projects have been completed or are in progress.

December 2019

Honorable Commissioners  
Park District of Oak Park

We are pleased to submit to you a copy of the 2020 Budget. This document provides a detailed outline for the allocation of financial resources staff will use to implement the Board's strategic initiatives. This budget serves as a resource in partnership with the community to provide quality parks and recreation experiences for the community of Oak Park.

### **Strategic Plan**

The district's newly adopted strategic plan, which runs from 2020-2022 is the driver of the organizations decision-making process. During the creation of this plan, the district took into account the district's 10-year comprehensive plan to ensure progress is made towards those goals. The budget process for the district serves to help formulate budget goals, displayed in each of the different budget areas, which drive the district's strategic initiatives and associated goals. The district's strategic initiatives are as follows:

#### Customer and Community Focused

Community input was influential in forming the Master Plans of all of the District's parks. These plans identified future park renewal, meeting the recreational needs of our community. Programs and services offered should be memorable experiences creating customer loyalty. Surveys are conducted during and after programs to receive customer input.

#### Financial Strength

Because of sound financial policies, the District is able to budget for growth in programs and services at a time when many other governments are cutting back on services. Strong fund balances have assisted the District in providing consistent and quality services in a difficult economy. One way the District strives to remain financially strong is by seeking out partnerships in the community, which allows the District to share the financial burden of projects as well as fulfill part of its overall mission. Standard and Poor's assigned the Park District a debt rating of AA. This rating reflects the solid financial operations with revenue raising flexibility and strong reserves.

#### Organizational Excellence

The District is committed to improving the use of technology to meet the needs of the customer as well as reach new participants. Innovative approaches to providing programs and services are ongoing. Staffing deployment is continually examined to provide the most effective and efficient service.



### Quality Infrastructure Management

The District strives maintain existing infrastructure as well as add new amenities in a sustainable way. Through the installation of solar panels, rainwater harvesting for irrigation use, and other green/sustainable practices, the District ensures we use natural resources in a responsible way. The District’s 2020-2024 Capital Improvement Plan charts the 5-year course for improvements to be made to the parks. The District also annually completes a Parks Report Card that analyzes both the capital and maintenance needs of the parks.

### Staff Excellence

The District seeks to attract high-quality, motivated, creative employees when there is a staff vacancy. The District also strives to educate and develop current employees in order to have qualified internal candidates for succession planning. The 2020 budget includes funding for district staff to attend both local, state, regional, and national trainings.

The district believes it is extremely important to expand on our strategic initiatives and create strategic goals that the district must reach during the fiscal year. These goals are driven by a group of staff members and are intertwined in the district’s budget goals. The 2020 strategic goals for the district include:

<u>Strategic Goal</u>	<u>Strategic Initiative</u>	<u>Budget Area of Responsibility</u>
Assess offering family discounts for 5K race, pool, and rink passes	Customer and Community Focus	Recreation Fund
Expand safe after-school opportunities for Oak Park youth/teens	Customer and Community Focus	Recreation Fund
Develop plan to reach out to local businesses and organizations	Customer and Community Focus	Recreation Fund
Achieve a 50/50 revenue mix	Financial Strength	All Funds
Assess the impact of minimum wage increases while keeping program rates affordable	Financial Strength	All Funds
Create an agency-wide volunteer coordinator position to leverage volunteer opportunities	Organizational Excellence	Corporate Fund
Complete review for CAPRA Reaccreditation	Organizational Excellence	Corporate Fund
Submit Gold Medal Application	Organizational Excellence	Corporate Fund
Expand intergovernmental opportunities to realize efficiencies through shared resources	Organizational Excellence	Corporate Fund
Partner with local community to improve diversity hiring and volunteering	Staff Excellence	All Funds
Provide recycling/composting at special events	Quality Infrastructure Management	Corporate Fund
Add bike pumps to Scoville, RCRC, Longfellow, Barrie, and Stevenson	Quality Infrastructure Management	Corporate Fund
Enhance existing park signage to include positive wellness messages to encourage whole-family wellness and social connectivity	Quality Infrastructure Management	Corporate Fund
Inventory indoor and outdoors paces within and outside the community for possible PDOP use	Quality Infrastructure Management	Corporate Fund

The district’s budget goals, shown at the beginning of each budget area, are driven by the district’s strategic goals and the district’s strategic initiatives. During the budget process, staff must tie all of their budget goals back to these two items. The full listing of the

budget goals and their corresponding strategic initiatives can be found in the appendix of this budget document. Ultimately, these budget goals are then given to different staff members in the form of their performance goals for the calendar year.

To ensure that staff are able to make real time decisions that positively affect the District's progress towards the strategic plan, staff created an online performance management process called MPower. This process shows in real-time how well the District is doing on key metrics. The community has an opportunity to review the same data in real time on the District's website at [www.pdop.org/performance](http://www.pdop.org/performance).

A snapshot of 2019 strategic initiative performance can be found at the end of this budget message.

### **Budget Process and Controls**

The Board of Commissioners strategic initiatives and budget proposals were conceptually outlined at a retreat prior to staff developing the budget. The working draft of the budget is presented to the Board at two budget-working meetings. Taking the direction of the Board from these meetings, staff compiles the budget, which then is made available to the public as the draft Budget and Appropriation Ordinance. Statutorily the District must adopt a Budget and Appropriations Ordinance, but prior to adoption must make this available to the public at least thirty days prior to the Board's approval. Furthermore, a public hearing is required prior to the Board's approval. In practice this budget document is used by staff to implement the Board's policies and the District's mission, vision and values, while the Budget and Appropriations Ordinance is a legal document filed with the County Clerk.

All appropriated amounts lapse at the end of the fiscal year. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is established at the fund level. Spending and management control is exercised at line item level. The objective of these budgetary controls is to ensure compliance with legal provisions, and managements control with carrying out the Board's strategic objectives, and the District's mission, vision and values.

The budgetary control process includes verification of appropriation amounts before expenditures are incurred (procurement policy) with a monthly review of all account totals. Variances between expenditures and appropriations are identified for appropriate corrective measures. The District maintains a procurement policy for the authorization of all expenditures (for more information on District's Financial Policies please see the Appendix). Ultimately, all expenditures are reviewed and approved by the Board of Commissioners. The Board can approve transfers between funds after the first six months of the fiscal year. The Board needs a two-thirds vote to make such a transfer. Transfers cannot exceed 10% in the aggregate of the total amount appropriated for the fund.

## Budgetary History

The current budget process began with the approval of the 2005 referendum. The 2002 Infrastructure Committee Report and the 2004 Comprehensive Master Plan, updated in 2014, provided the impetus to make a change to the current tax structure. The referendum was developed to accomplish two goals. The first goal was to provide a funding source for repair and restoration of the Park District's facilities and parks that had deteriorated from years of deferred maintenance due to insufficient resources. The second goal was to align the funding and operation of all publicly owned recreation property and facilities under one governmental agency, rather than two, which had been the case (the village owned several facilities that were operated by the park district and which were located on park district land). The funding re-alignment provided the Park District with financial independence from the Village of Oak Park with the final annual Village payment to the Park District of \$1.7 Million being completed in 2007. Receipt of the referendum funds began in the fall of 2006 with the full impact of the increased property taxes for capital improvement being realized in 2010.

In 2006, the Park District took a major step in modernizing the structure of the organization by established a centralized recreation programming and customer service departments. This was done by reorganizing the Recreation and Special Facilities Departments and creating specialized positions that focused on program areas rather than facility location. The reorganization centralized the supervision of programs to provide one leader for each major program area. Prior to this reorganization, the District had as many as seven employees supervising the same program based on its location. The new structure was developed to reduce duplication and improve customer service.

In 2012, the Park District fine-tuned the 2006 reorganization by creating a Superintendent of Special Facilities position, eliminating an Assistant Superintendent of Recreation position, and aligning recreation programs into two areas, General Recreation and Sports and Fitness, each overseen by a Recreation Manager. With the construction of the Gymnastics and Recreation Center, as well as the rebuilding of Ridgeland Common, opportunities arouse to streamline the provision of services to the District's users.

In December 2018, the Board updated their strategic initiatives. The Board's updated strategic initiatives are: 1) customer and community focused, 2) financial strength, 3) quality infrastructure management, 4) organizational excellence, and 5) staff excellence. The District's mission, vision and values policy statement was initially developed in 2004. In 2018, these were updated in conjunction with developing a three-year strategic plan and the updated strategic initiatives.

## 2020 BUDGET HIGHLIGHTS

### Overview

The financial condition of the Park District of Oak Park continues to improve. 2019 year-end estimates of the District's funds indicate stable balances well within the District's Fund Balance Policy. The district's non-tax revenue has grown by \$4.6 million since 2012, which is an increase of 10.3% per year. The 2020 budget does not show this level of growth as factors such as space restrictions and limited new facility openings. The estimated growth in non-tax revenue is budgeted to be up 4%. Staff is still doing a great job of creating new program offerings with an increase of 4%. The estimated fund balances for each fund in 2019 is above 25% for all funds excluding Special Recreation Fund, which is slated to be in policy compliance during 2020.

Significant items included in the 2020 Budget are:

- Numerous capital projects including improvements to Carroll Center, Rehm Park, Wenonah Park, and Randolph Park.
- Continued movement towards the District's 2020 goal of having 50% of revenue coming from non-tax sources.
- Implementation of the second year of the District's 2019-2021 strategic plan.
- Expanded capacity of the afterschool program at Carroll Center.
- Minimum wage increase for year round part-time staff to \$13 an hour on July 1<sup>st</sup>.
- Continued strong performance of our Special Facilities programs including pool, rink, and gymnastics.

### Cost Savings and Management Efficiencies

The Park District strives to maintain the most efficient and effective use of resources provided by taxpayers and users of the District's facilities and services. Grants are sought after. Cooperative purchasing is practiced. Examples of management efficiencies that have resulted in over \$100,000 in annual savings are:

- Participating in the Park District Risk Management Association, a cost sharing insurance pool of over 160 park districts, for liability and health insurance.
- Purchasing natural gas and electricity through a broker for our larger facilities, as cost savings over NICOR and ComEd
- Shifting from antiquated connectivity options to faster cheaper options.
- In-sourcing many recreation programs to provide a better level of service at a lower cost.
- Bringing landscape and park maintenance in house.
- Green initiatives, i.e. electronically saving required files and reports, improved utilities (lighting and boilers), and leveraging software to improve efficiency (work orders, surveys, and electronic payroll).

Property Taxes

The District levies an annual property tax to support its parks, recreation, and facilities. Property taxes fund 49% of District operations. Annually the Board must approve a property tax levy ordinance and file it with the County no later than the last Tuesday in December. The December tax levy ordinance provides funds for the next year’s operations (ordinance approved in December 2019 funds the 2020 Budget). The Property Tax Extension Lamination Law (PTELL) limits the dollar amount of the tax levy increase to an amount equal to the consumer price index (CPI) or 5%, whichever is less. The 2019 tax year levy PTELL limit 1.9%. However, this is unique in which Oak Park has two Tax Increment Financing Districts (TIFs) expiring. Since these expirations are treated as new property the District is able to capture that additional EAV as part of their levy. Due to this, the overall levy is increasing 9.19%. However, the impact to the individual taxpayer is still limited to PTELL so 1.9%. There are seven lines or levies comprising the total tax levy. Four of the seven levies have statutory rate limits, while three do not.

The following table, continued on the next page, shows the tax levy lines, 2018 extended rates and dollar amounts per levy line.

Park District of Oak Park					
Proposed 2019 Tax Levy					
	2018 Extended			2019	2019 Levy to
	Levy	Rate	Max Rate	Levy	2018 Extension
<u>PTELL capped levies</u>					
Corporate	\$4,293,396	0.2696	0.3500	\$4,572,930	\$279,534
Recreation	\$3,898,455	0.2448	0.3700	\$4,474,567	\$576,112
	<i>for CIP (bonds)</i>			<i>\$3,496,107</i>	
	<i>for CIP</i>			<i>\$978,460</i>	
IMRF	\$369,461	0.0232	n/a	\$376,481	\$7,020
Audit	\$20,702	0.0013	0.0050	\$21,095	\$393
Liability Insurance	\$377,423	0.0237	n/a	\$384,594	\$7,171
Museum	\$50,960	0.0032	0.0700	\$51,928	\$968
<b>Total capped levies</b>	<b>\$9,010,397</b>	<b>0.566</b>		<b>\$9,881,595</b>	<b>\$871,198</b>
				% Change	9.67%
<u>PTELL non-capped levies</u>					
Special Recreation	\$595,384	0.0374	0.0400	\$606,696	\$11,312
Bonds & Interest	\$0	0.0000	n/a	\$0	\$0
<b>Total non-capped levies</b>	<b>\$595,384</b>			<b>\$606,696</b>	<b>\$11,312</b>
<b>Total Levy</b>	<b>\$9,605,781</b>	<b>0.603</b>		<b>\$10,488,291</b>	<b>\$882,510</b>
				% Change	9.19%

**Fund Balance**

The District’s Fund Balance Policy sets a targeted balance level of 25% for operating funds. The practices of the District when budgeting is to have the budgeted year’s ending fund balance meet the policy. In other words, the 2019 ending fund balance for each fund must be at or above the Fund Balance Policy’s percentage minimum. Furthermore, each fund’s balance is projected two ensuing fiscal years as a “gut” check to see if the fiscal policies implemented with the current budget continue to keep the District fiscally sound.

If an operating fund (Corporate, Recreation, Special Facilities) has met the targeted goal for fund balance retention, any revenue generated in excess of annual expenses can be transferred to the Capital Project Fund as a means to accelerate park improvements, or to address unforeseen conditions when the CIP was developed.

District funds that require a minimum 25% fund balance to expenditures are the Corporate, Recreation, Audit, IMRF, Liability, Health Insurance, Cheney Mansion, Special Recreation and Special Facilities. The Museum Fund is a hybrid operating and capital fund, and its fund balance minimum has been established as a 75% to expenditure ratio. The Capital Projects Fund does not have a minimum fund balance requirement, other than that each year when adopting the budget, the ending fund balance cannot be negative.

As of the end of 2018, the District had an operating fund balance of \$7,491,986. The 2019-year end fund balance is estimated to increase to \$8,278,704 as the district continues to have strong performance from its revenue generating areas in the Recreation and Special Facilities Fund.

FUND	Audited	Audited	Audited	Recommended			Estimated	Projected
	Fund Balance	Fund Balance	Fund Balance	Fund Balance			2019 Fund	2020 Fund
	12/31/2016	12/31/2017	12/31/2018	%	AMT	VARIANCE	Balances	Balances
CORPORATE FUND	2,123,254	2,029,928	2,026,402	25%	1,277,169	683,739	1,960,908	1,499,527
IMRF FUND	80,355	167,786	265,576	25%	87,500	193,076	280,576	249,527
LIABILITY FUND	88,771	100,343	113,255	25%	91,075	33,362	124,437	122,757
AUDIT FUND	5,597	9,002	13,629	25%	4,838	8,692	13,529	14,702
RECREATION FUND	2,563,828	2,791,273	3,412,342	25%	1,883,639	2,121,181	4,004,820	2,820,096
MUSEUM FUND	222,647	168,849	167,074	75%	8,866	173,243	182,109	193,963
SPECIAL RECREATION FUND	71,594	64,828	110,949	25%	137,636	16,769	154,405	225,967
SPECIAL FACILITIES FUND	1,296,023	1,173,652	1,212,500	25%	902,680	432,467	1,335,147	1,291,599
CHENEY FUND	38,513	79,724	170,259	25%	50,796	171,977	222,773	280,264
<b>TOTAL OPERATING</b>	<b>6,490,582</b>	<b>6,585,385</b>	<b>7,491,986</b>		<b>4,444,198</b>	<b>3,047,788</b>	<b>8,278,704</b>	<b>6,698,402</b>
HEALTH INSURANCE FUND	408,762	379,808	452,847	25%	244,067	221,383	465,450	462,783
CAPITAL PROJECT FUND	1,411,318	1,980,318	3,315,417	0%	-	3,473,006	3,473,006	5,259,056
<b>TOTAL</b>	<b>8,310,662</b>	<b>8,945,511</b>	<b>11,260,250</b>		<b>4,688,265</b>	<b>6,742,177</b>	<b>12,217,160</b>	<b>12,420,241</b>

### Bonds & Interest

The District issued three \$9.995 million bond in 2011, 2012 and 2013. These bond issues were done to pay for rebuilding Ridgeland Common, the Gymnastics and Recreation Center, as well as to improve the Parks and Planning and Administrative facility.

The District's 2011 bond issue was structured to include bonds with the longest maturities in order to lock in rates that were at historic lows. This approach protected the District significantly from the risk of rising interest rates. The 2012 issue sold bonds that had intermediate maturities, and the 2013 bonds have the shortest maturities. This structure also took advantage of the Bank Qualified IRS provision, which that allows banks to purchase the District's bonds under more favorable tax terms if an issue's aggregate bonds are less than \$10 million; perhaps resulting in lower interest rates for the District.

The district refunded the 2011 bonds during the 2019 budget year with a savings of over \$1.5 million dollars. The District anticipates refunding the 2012 and 2013 bond issues in 2020 to find additional savings.

### Capital Maintenance

2020 will see the completion of the park Master Planning process. The proposed 2020 capital budget includes appropriations to complete master plan improvements to various sites. Capital improvements continue to be processed and implemented throughout the District, as highlighted below:

- Expansion of the Carroll Center.
- Master Plan Improvements at Rehm Park (pending Open Space Land and Acquisition grant).
- Dole Center Upgrades.
- Master Plan Improvements at Wenonah Park.
- Master Plan Improvements at Randolph Park.

To see a more detailed listing of capital projects in the 2020 budget please go to the Capital Projects appendix towards the back of this document.

### Staffing

During 2019, the District updated the Salary and Wage program to ensure the district is paying within the 50<sup>th</sup> percentile of like positions at comparable park districts. All of the district's positions fell within the 50<sup>th</sup> percentile showing the district is paying employee's market wages. For 2020, the district will review compensation for full-time and key part-time staff. During the budget process annually, the board will approve a wage increase pool that is to be divided based on the performance of staff. In 2020, the wage increase pool was set at 3.0%. A non-union employee will be eligible to receive an increase ranging between 0% and 6% based on overall performance. Union employees will be eligible for an increase ranging from 2.5% to 4.5% based on performance.

The following table, continued on the next page, shows a five-year summary of the number of full-time employees by service area.

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Administration	10	10	10	13	13
Communications	2	2	2	3	3
Conservatory	3	3	4	4	4
Parks and Planning	14	14	14	17	17
Cheney Mansion	1	1	1	1	1
Recreation	8	9	10	9	9
Customer Service	3	3	3	3	3
Pools/Ice Arena	7	6	7	7	7
Gymnastics	<u>4</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<b>Total</b>	52	54	57	63	63

The programs and services offered by the District can require many people doing the same job at the same time or require people with specialized skills for short periods. To meet these needs the District relies on approximately 450 part-time staff throughout the year to provide the recreation programs and services offered.

#### Health Insurance

Beginning in 2012 the District utilized the PDRMA health insurance program, rather than the Village of Oak Park’s plan. The 2020 budget is the seventh year for the Health Insurance Fund. This fund was established to provide additional fund balance stabilization. PDRMA premiums will be paid from this fund, and each service area will pay into the fund. These costs are budgeted at a 6% increase, which will establish a fund balance for the new fund. Employees pay 15% of the total health insurance cost (medical, dental, and vision). Employees may also opt out of the District’s health insurance program, and in doing so receive a FSA reimbursement dependent on the amount of contribution the employee makes as a match.

#### Pensions

All full-time and part-time employees, whose positions are deemed to be scheduled for more than 1,000 hours annually, are required to be members of the Illinois Municipal Retirement Fund (IMRF). The District is required to contribute a percentage of the employee’s salary (see below), while the employee is required to contribute 4.5% of their salary.

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
9.62%	9.02%	8.54%	6.65%	7.59%



The District levies a property tax for IMRF purposes. Additionally, the District must pay Social Security (6.2%) and Medicare (1.45%) for each employee. The total pension (IMRF and FICA) for 2020 is projected to be 10.76% of the total payroll. The District is continuing to take steps to mitigate the impact of wages and benefits on future budgets by reviewing job descriptions of all positions to limit the number of employees required to participate in IMRF. The below chart shows the average number of IMRF employees for each year.

<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2019</u>
77	86	86	88	90

### Long Range Budget Planning

Staff develop a Budget Plan that projects the district’s financial condition for the four year. Along with the district’s 2020-2024 Capital Improvement Plan, the Budget Plan ensures that the district has the resources necessary to implement long-range goals and meet community needs as articulated in district’s comprehensive master 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 adopt a budget that take into consideration not only current impacts but also future impacts of decisions made during the 2020 budget process.

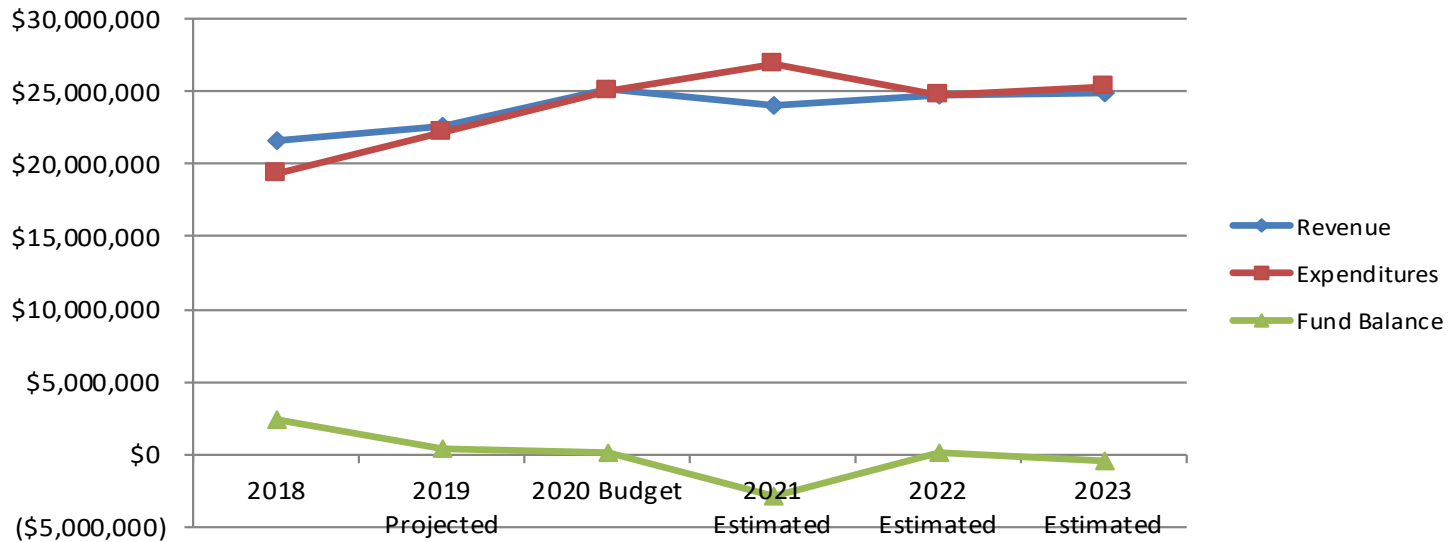
The methodology used in formulating the long-range plan starts with the district’s fund balance policy. The budget plan must ensure that at the end of the 2023 estimate in each fund that they comply with the district’s fund balance policy. The budget plans are shown at the beginning of each of the funds throughout this budget as well as in summary in the section below. The following factors were considered and are part of the district’s budget plan.

- Capital Requirements as shown in the district’s 2020-2024 Capital Improvement Plan, also available on the district’s website
- New program growth of approximately 2% per year based on capacity and space constraints. Program revenue growth of an additional 3% is assumed to cover the district’s costs.
- Debt repayment requirements through 2032 averaging \$2 million per year.
- Impact of future minimum wage increases. The district board has decided to increase the minimum wage of all staff in compliance with Cook County law even though the district is exempt from the requirement. The district moved to \$11.00 per hour on July 1<sup>st</sup>, 2018. This budget plan includes increasing \$1 per year until 2020 when the minimum wage hits \$13 per hour.
- Wage increases above the minimum wage growth of approximately 3%.
- Benefits costs increase of 10% due to medical costs increase trends.
- Contractual, Materials and Supplies, and Miscellaneous expense growth of 2%.

## BUDGET SUMMARY

The 2020 Budget for the operating funds is increasing by 19.82% to \$21.4 million from the 2019 Budget. The increases across the board are mostly tied to the district’s decision to increase the minimum wage from \$12 in 2019 to \$13 per hour in 2020 as well as larger transfers to capital due to strong financial performance.

	<u>2018</u>	<u>2019 Projected</u>	<u>2020 Budget</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>	<u>2023 Estimated</u>
Revenue	\$21,613,873	\$22,559,555	\$25,178,950	\$23,991,501	\$24,791,937	\$24,879,690
Expenditures	\$19,300,196	\$22,167,556	\$25,075,868	\$26,879,878	\$24,754,358	\$25,387,378
Fund Balance	\$2,313,677	\$391,999	\$103,082	(\$2,888,377)	\$37,579	(\$507,688)



<b>Fund</b>	<b>2019 Budget</b>	<b>2020 Budget</b>	<b>Percent Change</b>
Corporate	\$ 5,141,320	\$ 5,697,325	10.81%
IMRF	\$ 350,000	\$ 400,000	14.29%
Liability	\$ 372,078	\$ 380,082	2.15%
Audit	\$ 16,500	\$ 19,500	18.18%
Recreation	\$ 7,592,915	\$ 10,160,772	33.82%
Museum	\$ 40,071	\$ 39,035	-2.59%
Special Recreation	\$ 550,544	\$ 552,000	0.26%
Special Facilities	\$ 3,569,706	\$ 3,905,163	9.40%
Cheney Mansion	\$ 193,057	\$ 205,654	6.53%
<b>Total Operating Funds</b>	\$ 17,826,191	\$ 21,359,531	19.82%
Health Insurance	\$ 1,037,920	\$ 1,046,337	0.81%
Capital Projects	\$ 2,995,000	\$ 2,670,000	-10.85%
<b>Total Non-Operating</b>	\$ 4,032,920	\$ 3,716,337	-7.85%
<b>Grand Total</b>	\$ 21,859,111	\$ 25,075,868	14.72%

## CONCLUSION

The pursuit of the Park District of Oak Park's mission continues as this budget forecasts the District's ability to provide quality and safe recreation programs, parks and facilities to our community during the 2020 Fiscal Year beginning January 1, 2020 and ending December 31, 2020.

Respectfully submitted,  
Park District of Oak Park Staff

# 2020 Budget Goals Summary

## Administration Budget Goals

- **Financial Strength: 9**
- **Organizational Excellence: 4**
- **Quality Infrastructure Management: 6**
- **Staff Excellence: 1**

2020 Administration Budget Goals		Department
Financial Strength (9)	Increase wedding rentals by 3%.	Cheney Mansion
	Increase corporate and special rentals by 5%.	Cheney Mansion
	Increase adult program revenue by 5%.	Cheney Mansion
	Continue to focus on getting fund balance within the target.	IMRF, Liability, Audit, Museum, Special Rec, and Health
Organizational Excellence (4)	Hire an agency-wide volunteer coordinator position to leverage volunteer opportunities by the District.	Corporate Administration
	Successfully complete CAPRA reaccreditation.	Corporate Administration
	Collaborate with a minimum of two community groups to improve the District's diversity hiring and volunteering.	Corporate Administration
	Apply for a Safety Grant through PDRMA in 2020.	Parks and Planning
Quality Infrastructure Management (6)	Provide Recycling and Composting stations at Fall Fest, DIOV, Winterfest, FLW Race.	Parks and Planning
	Add bike pumps/repair stations to Scoville, RCRC, Longfellow, Barrie and Stevenson.	Parks and Planning
	Install smart building technology at the Dole Center.	Parks and Planning
	Install battery back-up sump pumps at Barrie, Carroll, Stevenson, Dole, Field and Andersen Center	Parks and Planning
	Add to current battery powered landscape equipment inventory including string trimmer, powered saws and batteries to	Parks and Planning
Complete all 2019 CIP projects	Capital Improvement Plan	
Staff Excellence (1)	Develop and deliver active shooter staff training content specific to participants such as preschool and afterschool programs.	Liability

## Programming Budget Goals

- **Customer and Community Focus: 24**
- **Financial Strength: 3**
- **Organizational Excellence: 1**
- **Quality Infrastructure Management: 3**
- **Staff Excellence: 2**

*For detailed listing of programming goals, please see Department summary pages for Recreation and Special Facilities.*

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

# MAINTAINING & IMPROVING OUR INFRASTRUCTURE

## OVERALL PERFORMANCE

### Strategic Plan Goals

■ Completed (100%)



### Budget Goals

■ Completed (89.58%)  
■ Not Completed (10.42%)



### Performance Metrics Overall

■ Met (83%)   ■ Within 10% (9%)  
■ Outside 10% (8%)

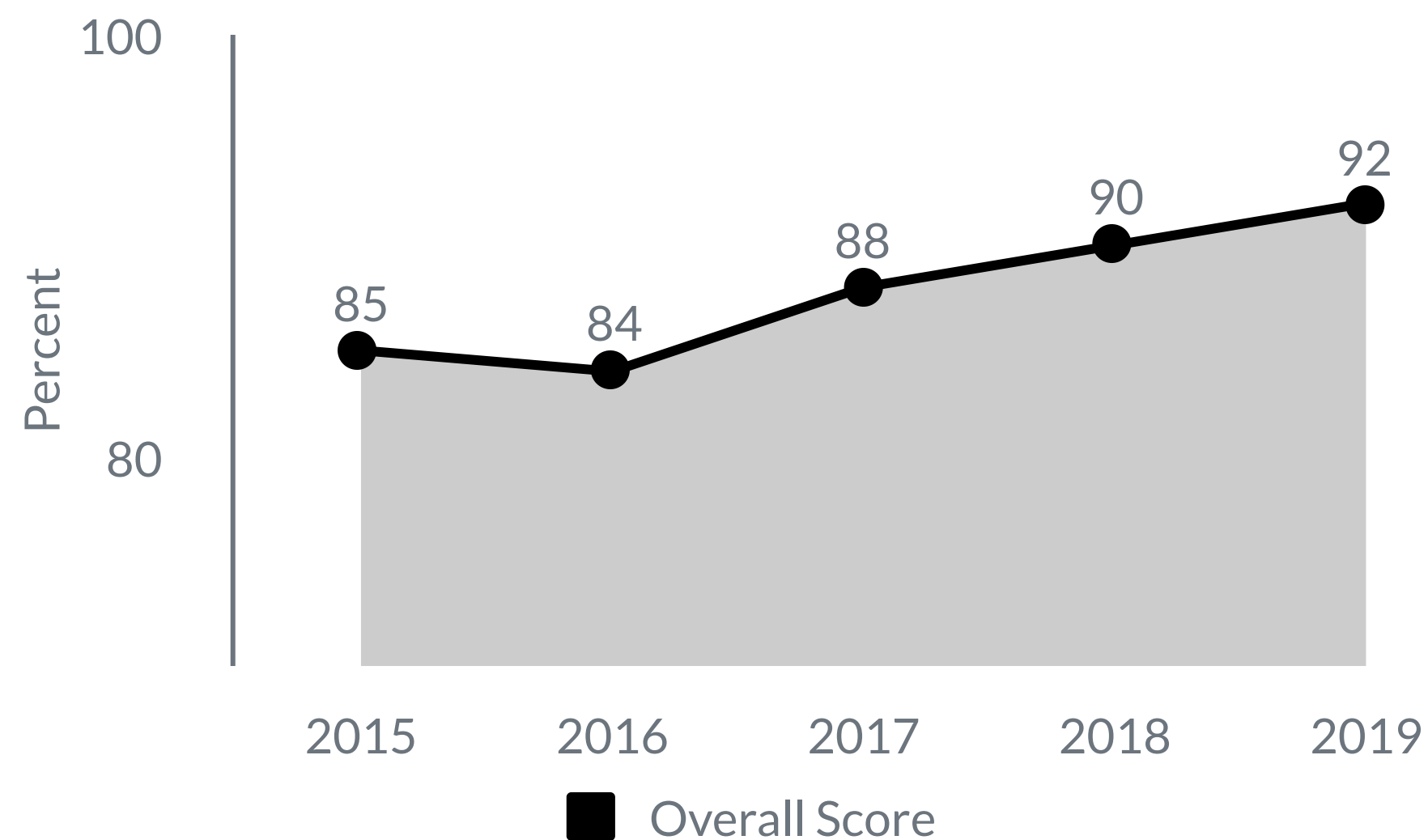


**Organizational Goals:** The District completed 100% of its Strategic Plan Goals. The agency also completed nearly 90% of its Budget Goals.

**Overall Metric Performance:** In 2019, the Park District met 83% of its target measurements (30 out of 36). 9% of its measures fell within 10% of their targets and 8% fell outside. The District was well ahead of its performance from 2018 where we met 77% of our targets.

# MAINTAINING & IMPROVING OUR INFRASTRUCTURE

## OVERALL PARK SYSTEM GRADE



The average score of all parks, on a scale of 0 to 100, from the Park District's Park Report Card from the current year indicating quality and maintenance of park system. This measure does not include Park District buildings or pools.

### Who are the stakeholders impacted?

- Park patrons and staff

### What does the data say?

- In 2019, the Park District scored a record-high with a A (92). The highest scores were Ridgeland Common, Cheney Mansion, Randolph Park, and Euclid Square.

### What is causing the data trend?

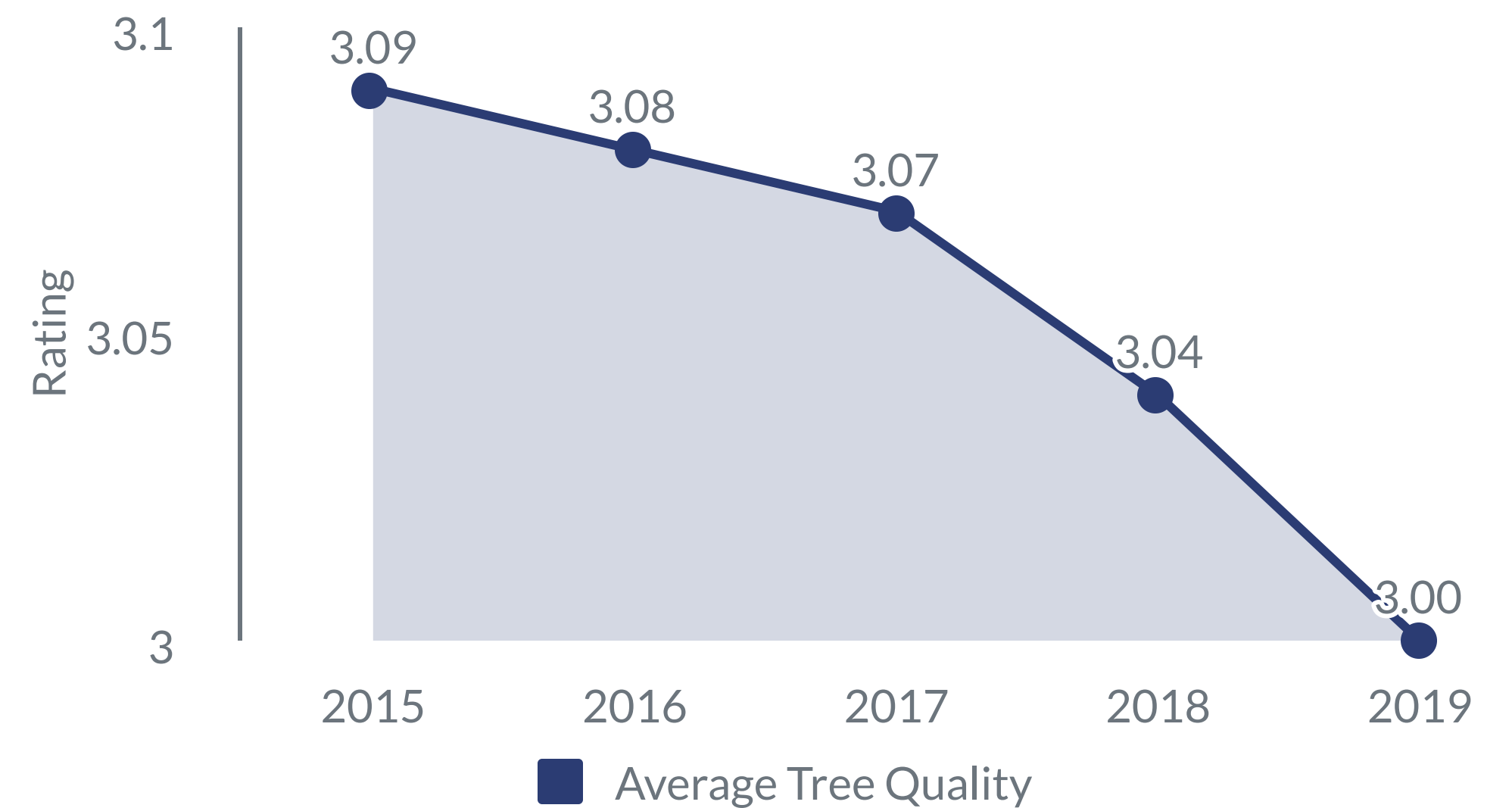
- The lowest scores were at Barrie Park (worn playground), Longfellow Park (worn playground), and Wenonah Park (migrated sand).

### What outcome are we trying to achieve?

- Systematic approaches to maintain and improve our infrastructure.

## AVERAGE TREE CONDITION

*\*\*on a 5.0 scale (1 the best)\*\**



The quality of the trees in our system based on a survey from GrafTree Care on a scale of 1-5 with 1 being the highest.

### Who are the stakeholders impacted?

- Park patrons and staff

### What does the data say?

- The average tree condition in Oak Park rose to 3.00 from 3.04 in 2019.

### What is causing the data trend?

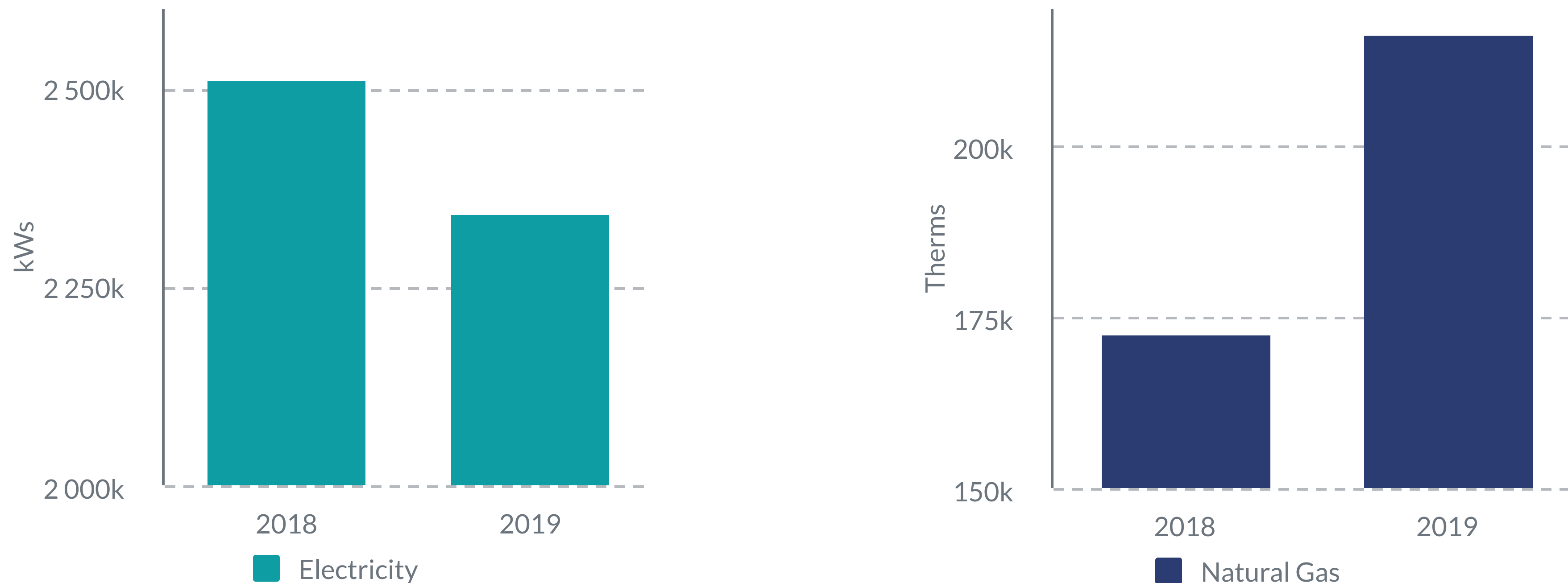
- The removal of trees in poorer condition with new ones.

### What outcome are we trying to achieve?

- Incorporating sustainable practices to maintain and improve our infrastructure.

# MAINTAINING & IMPROVING OUR INFRASTRUCTURE

## UTILITY USAGE



The measurement of utilities used based on billing invoices.

### Who are the stakeholders impacted?

- Staff and the Community

### What does the data say?

- Electricity (kWs) and gas (terms) decreased by 7% and natural gas increased by 20%. Due to data-cleaning, water, trash, and fuel data are unavailable at this time.

### What is causing the data trend?

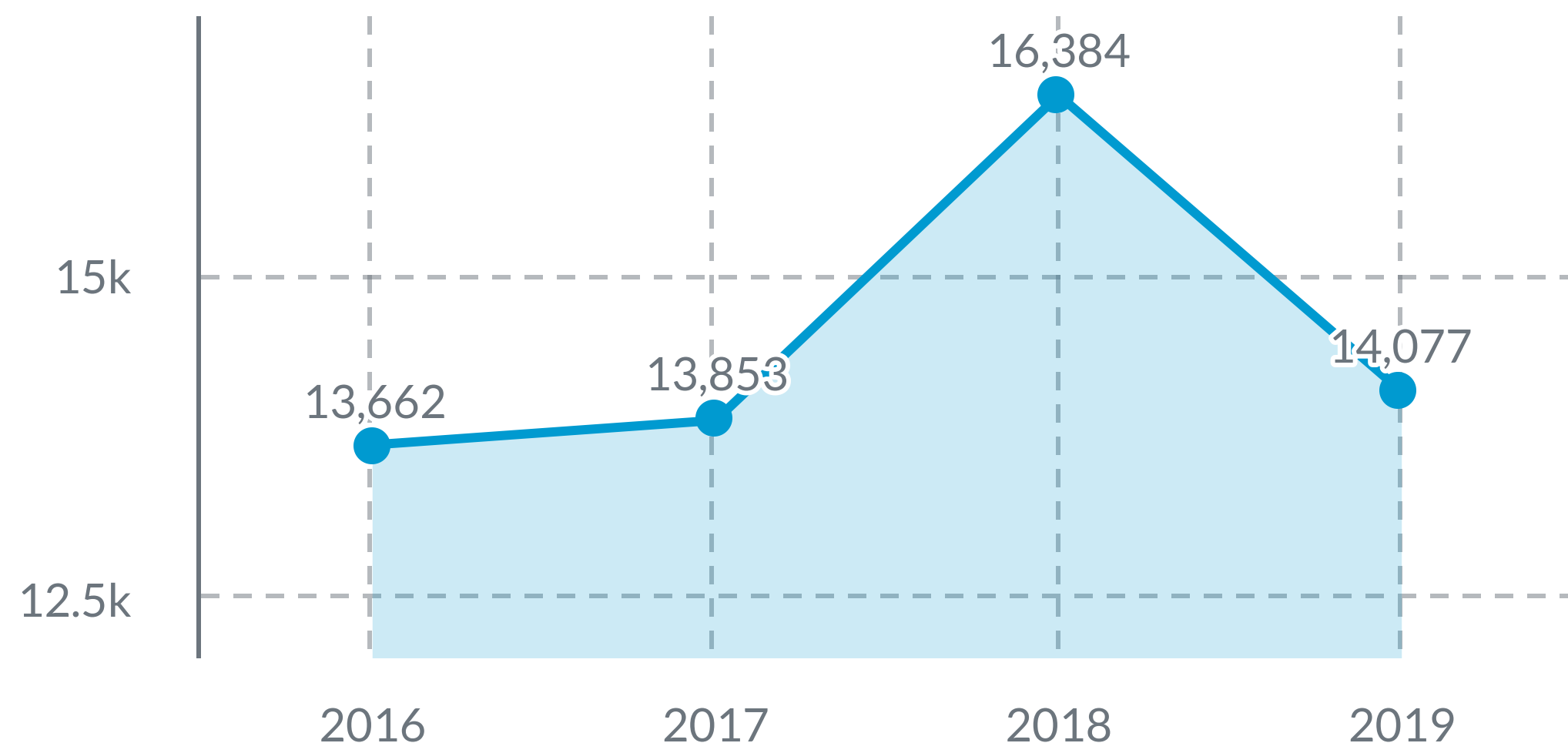
- The main reasons for the decrease in electricity could be additional solar panels added to Park District facilities. Natural gas may be higher due to construction at Dole and Carroll Center where a gas heater was used to keep workers warm.

### What outcome are we trying to achieve?

- To incorporate sustainable practices to maintain and improve our infrastructure.

# MEETING OUR MISSION

## PASS SALES



The Park District defines the measurement as the total number of passes and punch cards sold in the current year through the Park District's recreation software. This measure does not include replacement passes sold for a lost ID card.

### Who are the stakeholders impacted:

- Pass holders and staff

### What does the data say?

- A drop of 16% in pass sales

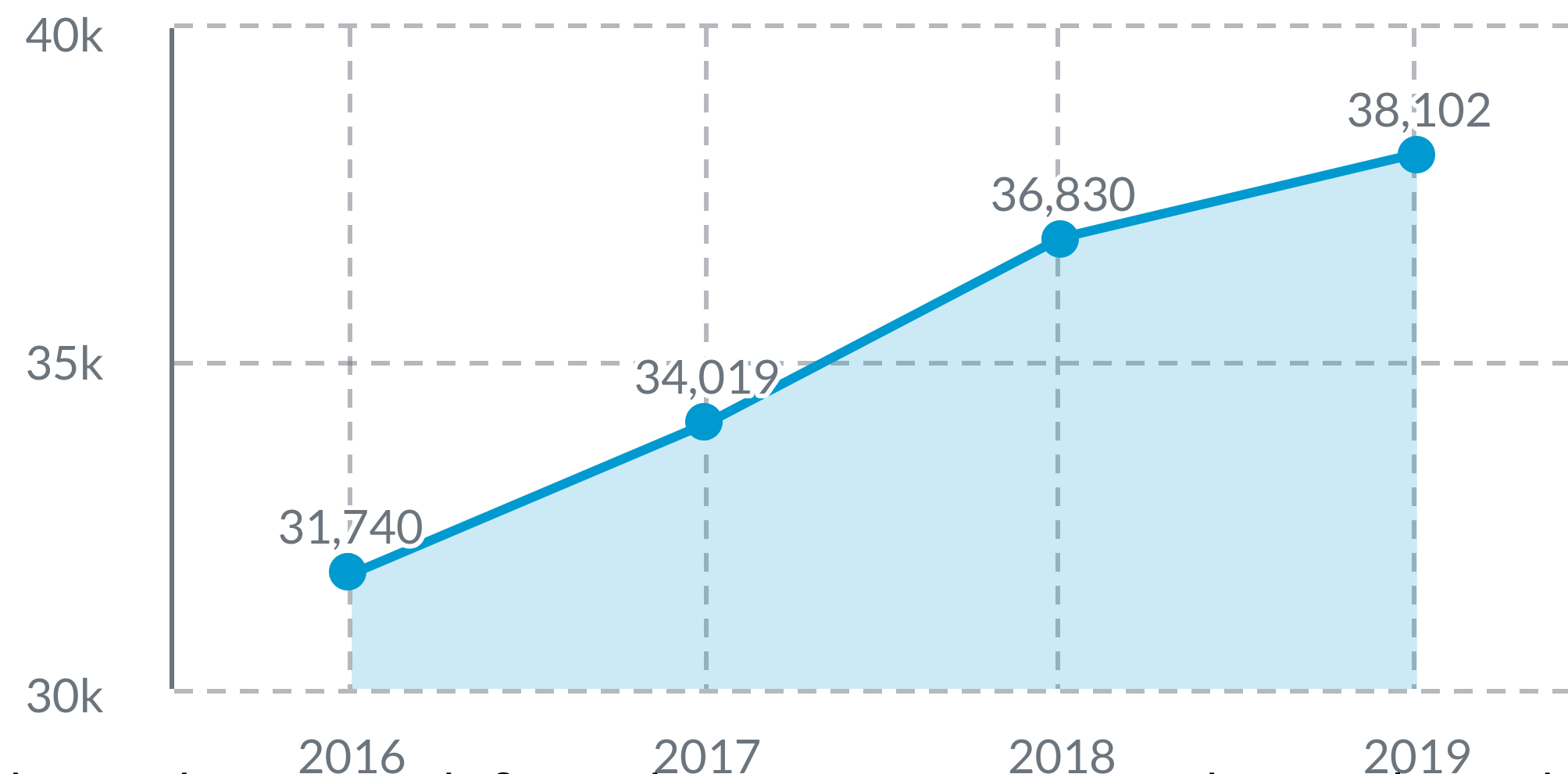
### What is causing the data trend?

- The drop can partially be attributed to pool pass sales being included in the 2018 Black Friday Sale but not in 2019. As a result, we have taken pool pass sales out of future Black Friday sales.

### What outcome are we trying to achieve?

- Fulfill our mission of "In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities."

## PROGRAM REGISTRATIONS



The Park District defines the measurement as the total number of program and event registrations sold in the current year through the Park District's recreation software, after any cancellations or refunds have been processed. This measure does not include participation in drop-in programs not requiring registration, including special events.

### Who are the stakeholders impacted:

- Program participants and staff

### What does the data say?

- An increase in 3.3% in program registrations

### What is causing the data trend?

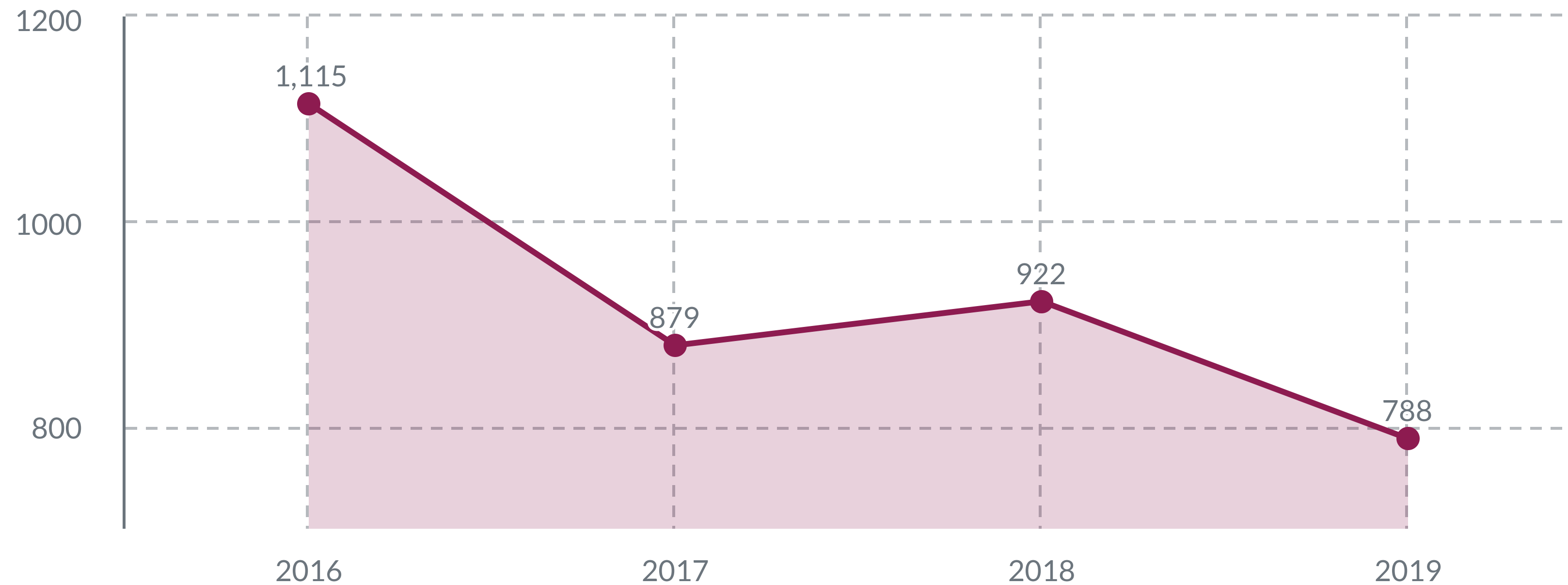
- The increase can be attributed to growth in FLW (good weather and marketing), nature/outdoors (increase program offerings), and active adults (merging with the Senior Center).

### What outcome are we trying to achieve?

- Fulfill our mission of "In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities."



## AVOIDABLE REFUNDS



The Park District focuses on decreasing refunds for avoidable reasons (wait-list, low enrollment, dissatisfaction). The Park District defines the measurement as total refunds given for avoidable reasons.

### **Who are the stakeholders impacted:**

- Program participants

### **What does the data say?**

- A drop of 17% in avoidable refunds

### **What is causing the data trend?**

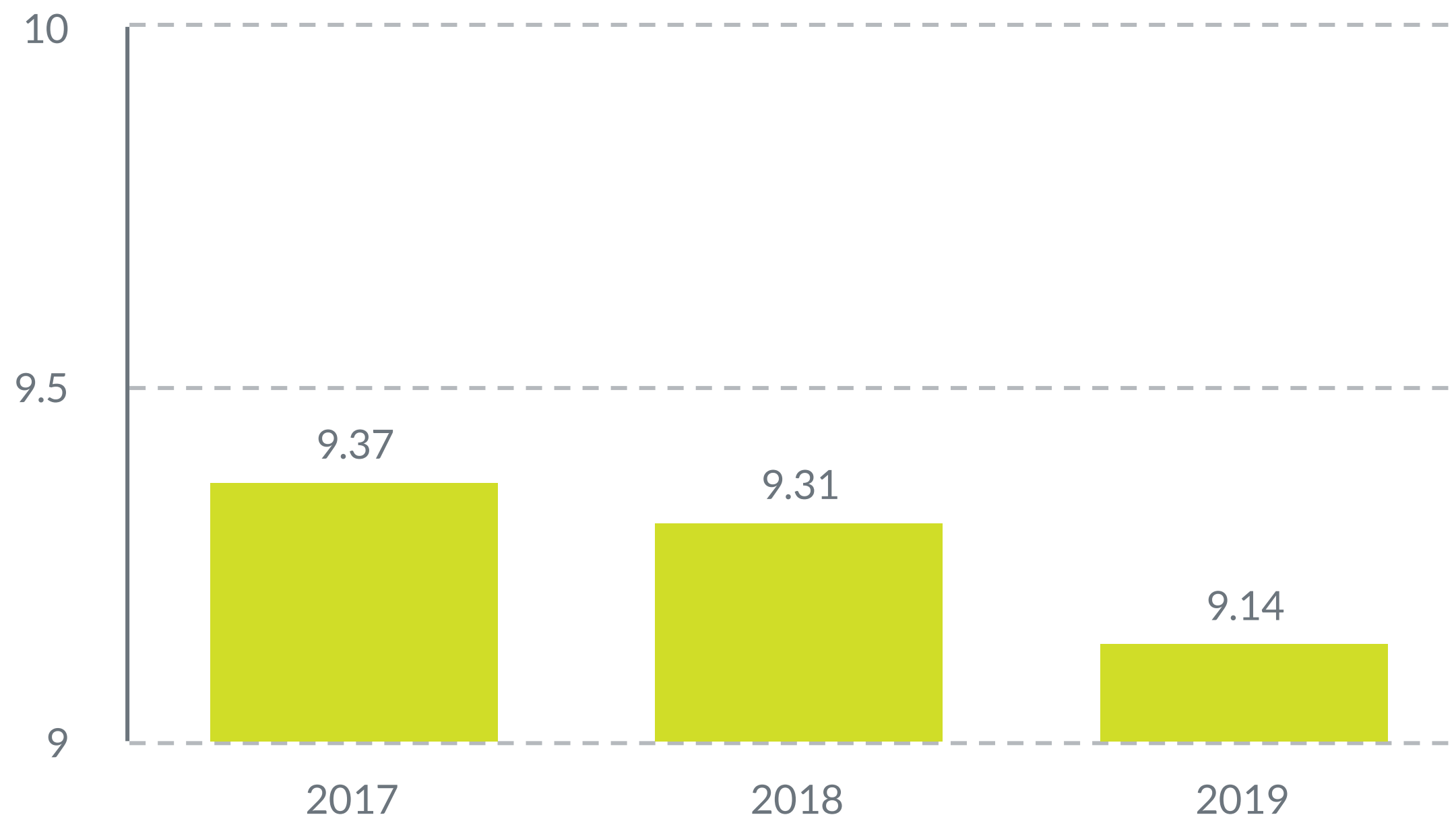
- The drop can be attributed to improvements in refunds for General Recreation, Nature/Outdoor and Youth Athletics programming due to few cancelations than 2018.

### **What outcome are we trying to achieve?**

- Fulfill our mission of "In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities."

# MEETING OUR MISSION

## PARK AND FACILITY SATISFACTION



The Park District strives to have satisfied customers and patrons in its parks. Both scores are about the same as last year. The Park District defines the measurement as the average "Overall Experience" score, on a scale of 0-10, given by respondents to the **Park District's Park & Facility Evaluation** from the current year.

### Who are the stakeholders impacted:

- Park patrons

### What does the data say?

- A slight drop of 1.9% in overall satisfaction

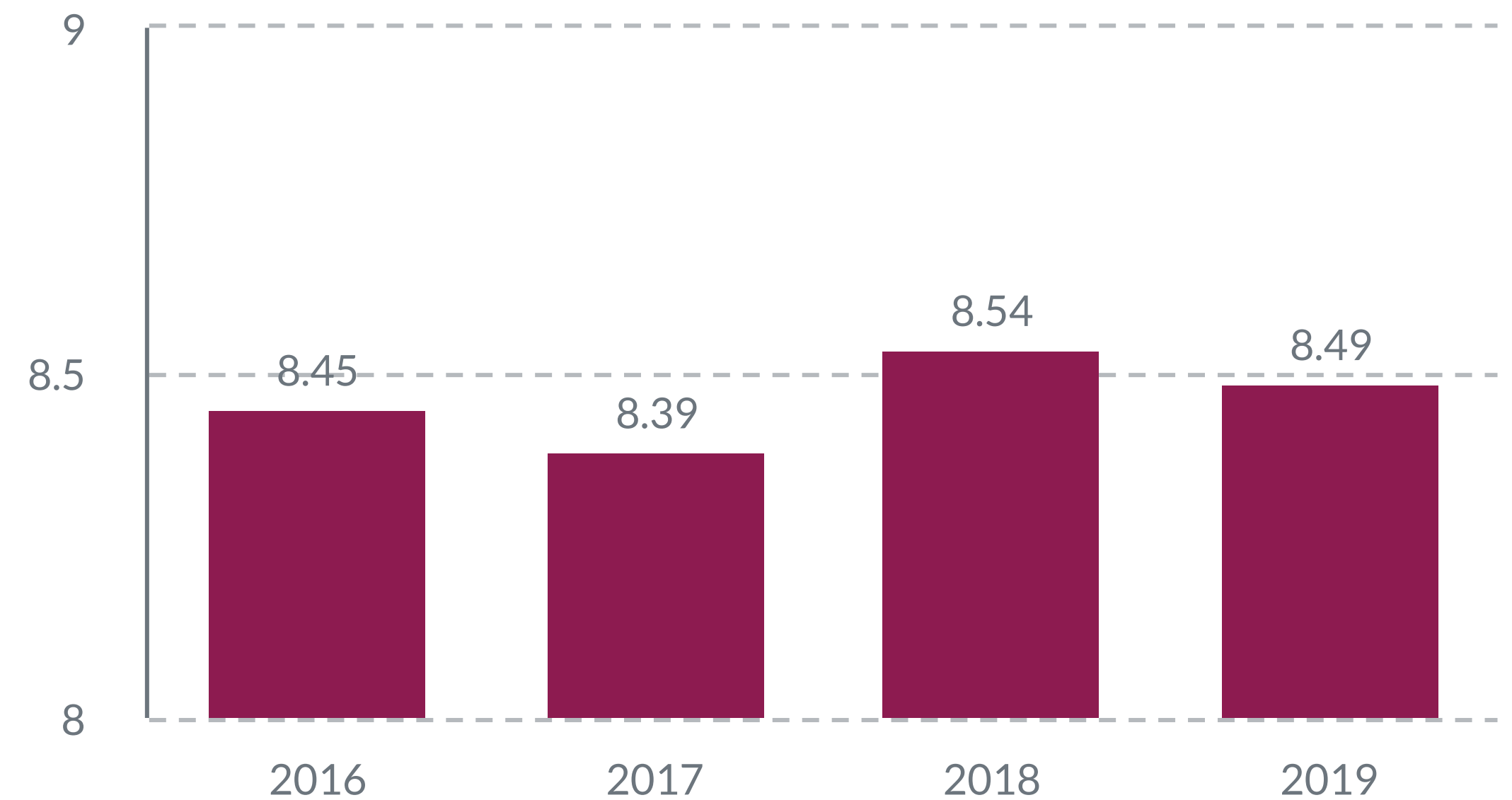
### What is causing the data trend?

- Scores dropped slightly at Carroll and Stevenson due to construction.

### What outcome are we trying to achieve?

- Fulfill our mission of "In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities."

## RECREATION AND PROGRAM SATISFACTION



The Park District strives to have satisfied customers. The Park District defines the measurement as the average "Overall Experience" score, on a scale of 0-10, given by respondents to the **Park District's Program & Event Evaluation** from the current year.

### Who are the stakeholders impacted:

- Program participants

### What does the data say?

- Pretty neutral

### What is causing the data trend?

- The scores are very similar to 2018 with "price" being the main concern. As a result, we will freeze price increases in 2020.

### What outcome are we trying to achieve?

- Fulfill our mission of "In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities."

# COMMUNITY & CUSTOMER FOCUSED

## RESIDENTS SERVED BY PROGRAMS/PASSES

**% of Each Age Group Served (Prior Years)**

Age Group	2017	2018	2019	2019 GOALS
Seniors	9%	8%	9%	11%
Adults	19%	19%	19%	20%
Teens	41%	42%	42%	46%
Infant-Pre-K	64%	65%	60%	53%
Youth	94%	96%	93%	92%

The Park District defines the measurement as the number of unique resident customers that have been registered for any program or league, or who have purchased a pass to any of the Park District's facilities or programs processed through the Park District's recreation software system in the current year divided by the number of residents in Oak Park in that age group as indicated by the most recent Census data.

### Who are the stakeholders impacted:

- Residents and staff

### What does the data say?

- Youth, Infant-Pre-K are slightly down; Teens and Adults are equal to last year; and Seniors are slightly up

### What is causing the data trend?

- One challenge facing the Park District may be smaller and older families moving to Oak Park. Demographic changes in Oak Park could be impacting our numbers. The percent of infants in Oak Park has declined from 6.5% in the 2010 Census to an estimate of 5.7% in 2019. In turn the senior population in Oak Park has increased from 10.6% in the 2010 Census to approximately 14.5% in 2019 (American Community Survey 5 Year Estimates). The new Census will provide updated demographic data in 2020.

### How have we addressed this?

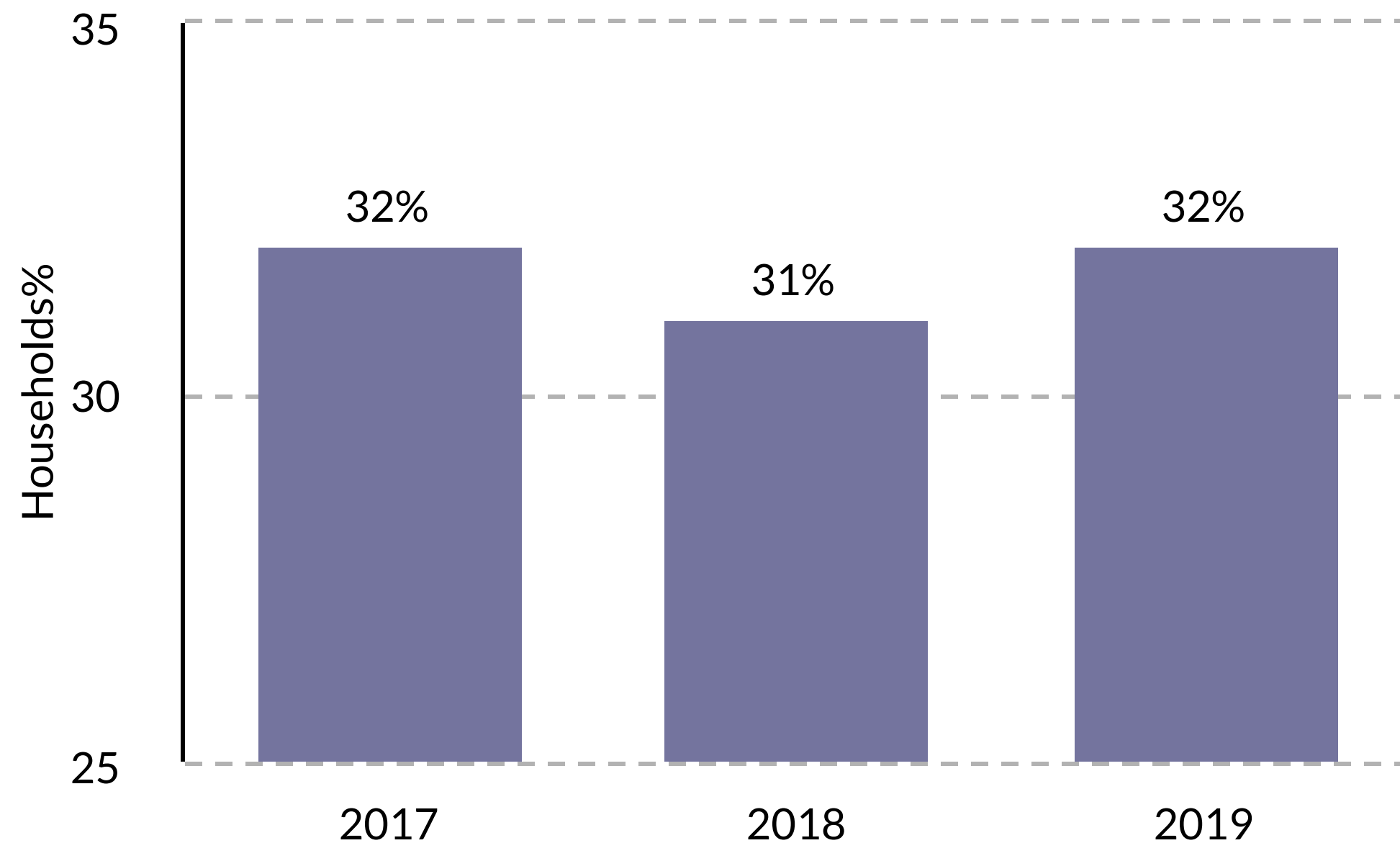
- Black Friday Sale, new resident engagement strategies, Parks and Conversations parks surveys

### What outcome are we trying to achieve?

- Anticipate future needs to be community and customer focused

# COMMUNITY & CUSTOMER FOCUSED

## HOUSEHOLD PARTICIPATION%



The Park District defines the measurement as the percent of unique resident household accounts that have completed a transaction of any kind, processed through the Park District's recreation software system, in the current year divided by the total number of households in Oak Park as indicated by the most recent Census data.

### Who are the stakeholders impacted:

- Staff and residents

### What does the data say?

- Household participation is up 1% from 2018

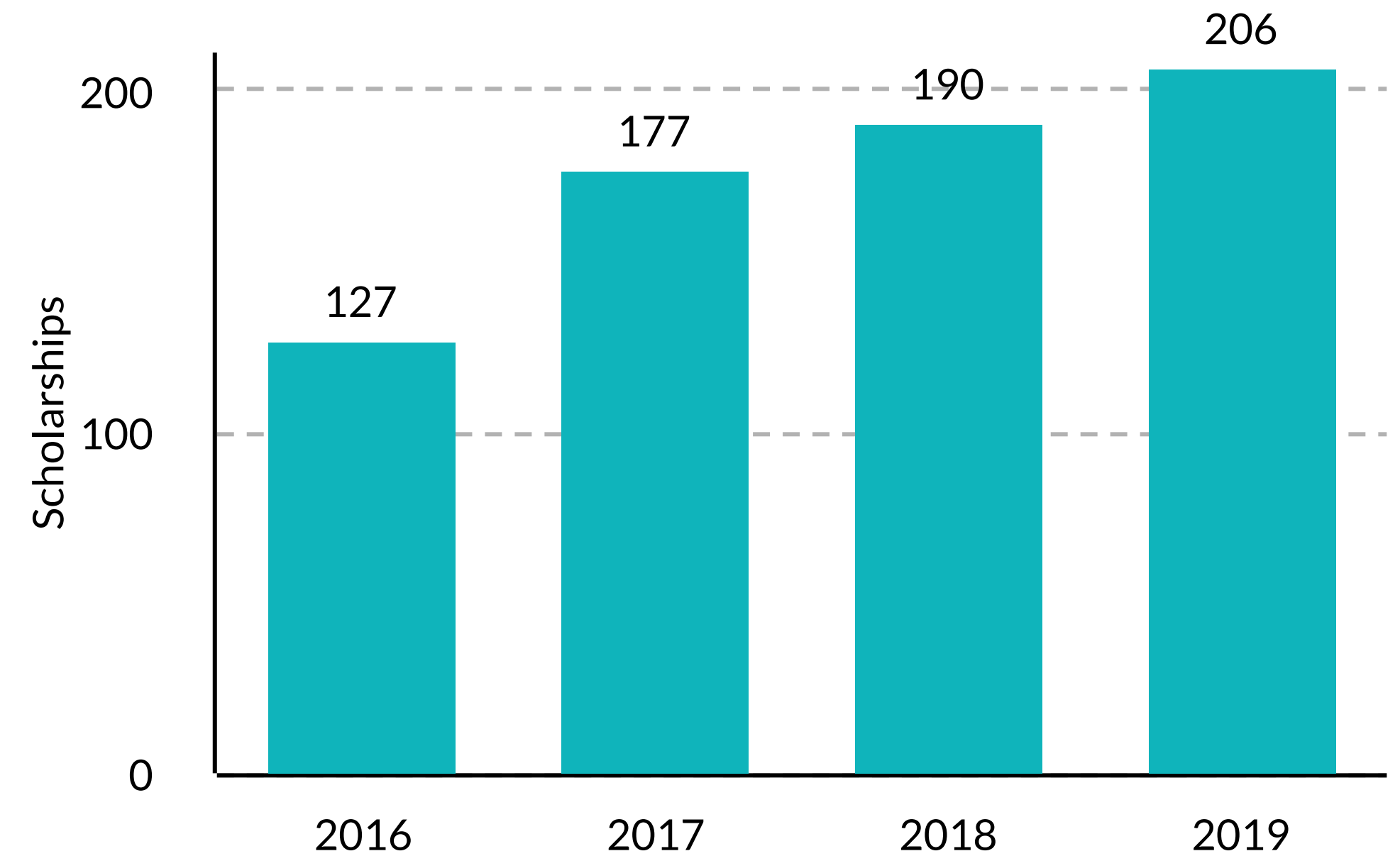
### What is causing the data trend?

- Repeat customers are outpacing new household creation. We are trying to attract new households by holding Meet and Greets, hosting new resident meetings, and creating a new resident folder packet.

### What outcome are we trying to achieve?

- Increase customer loyalty to be community and customer focused

## TOTAL SCHOLARSHIPS



The Park District defines the measurement as the number of unique resident household accounts that have been approved and have used scholarship funds to register for a program or pass in the current year. This represents households which can include multiple family members.

### Who are the stakeholders impacted:

- Oak Park residents, staff, community groups

### What does the data say?

- Scholarships are up 7.8%

### What is causing the data trend?

- We have increased outreach to seniors by expanding Dole programs and provided online applications to increase access

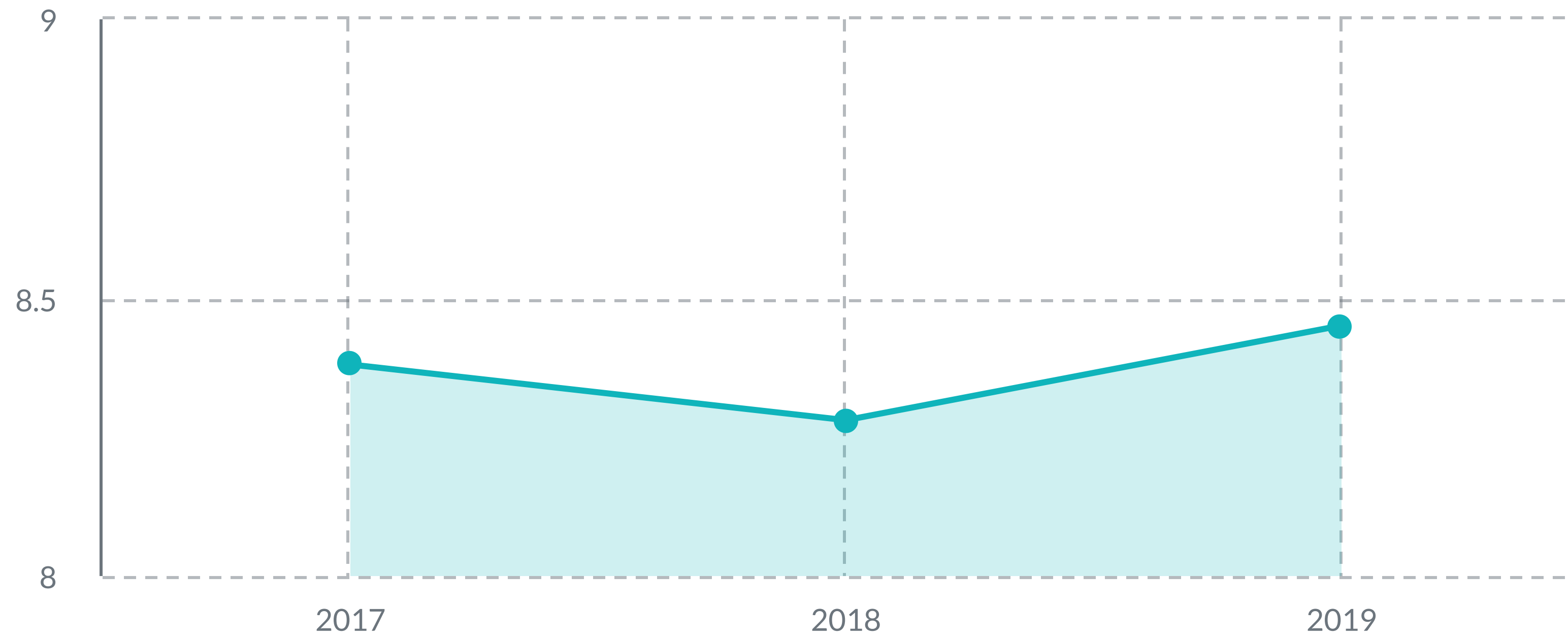
### What outcome are we trying to achieve?

- Anticipate future needs to be community and customer focused

# COMMUNITY & CUSTOMER FOCUSED

## EXTERNAL SERVICE SATISFACTION

*\*\*on a 10.0 scale\*\**



The Park District defines the measurement as the average score, on a scale of 0-10, from the current year, from the **Park District's Service Satisfaction Survey** indicating customer satisfaction with the service provided by the Park District in the areas of Facilities & Tangibles, Reliability, Responsiveness, Customer Confidence, and Customer Care.

### **Who are the stakeholders impacted:**

- Customers and staff

### **What does the data say?**

- The average score increased by 2% from 2018

### **What is causing the data trend?**

- Concerns about difficulty and accuracy of website/technology suggest a need for a user-friendly registration software/website. We have a new registration software for 2020.

### **What outcome are we trying to achieve?**

- Creating memorable experiences to be community and customer focused

# FINANCIALLY STRONG

## FUND REVENUE PERFORMANCE (ACTUAL TO BUDGETED)

Fund	YTD Budgeted	YTD Actual	YTD Variance
(10) Corporate	\$4,795,204.99	\$5,104,419.59	6%
(15) IMRF	\$359,856.00	\$363,158.80	1%
(16) Liability	\$369,071.00	\$373,593.03	1%
(17) Audit	\$19,138.00	\$20,348.87	6%
(20) Recreation	\$7,904,149.99	\$8,179,807.64	3%
(21) Museum	\$49,702.00	\$50,090.73	1%
(22) Special Recreation	\$587,275.00	\$614,228.09	5%
(25) Revenue Facilities	\$3,882,124.08	\$3,758,811.59	-3%
(50) Insurance	\$997,551.00	\$985,187.52	-1%
(70) Capital Projects	\$1,937,460.00	\$3,053,740.00	58%
(85) Cheney Mansion	\$271,635.00	\$246,593.47	-9%
<b>Total</b>	<b>\$21,173,167.08</b>	<b>\$22,749,979.33</b>	

The difference between the actual total fund revenue to fund revenue budget for the current year.

### Who are the stakeholders impacted:

- Staff and the Community

### What does the data say?

- Compared to the Budget, the revenue for Corporate, Recreation, Special Facilities funds finished up 6%, 3%, and 5% respectively. The Cheney Fund finished -9%. While Cheney finished lower than revenue projections, revenue was still nearly 4% higher than 2018.

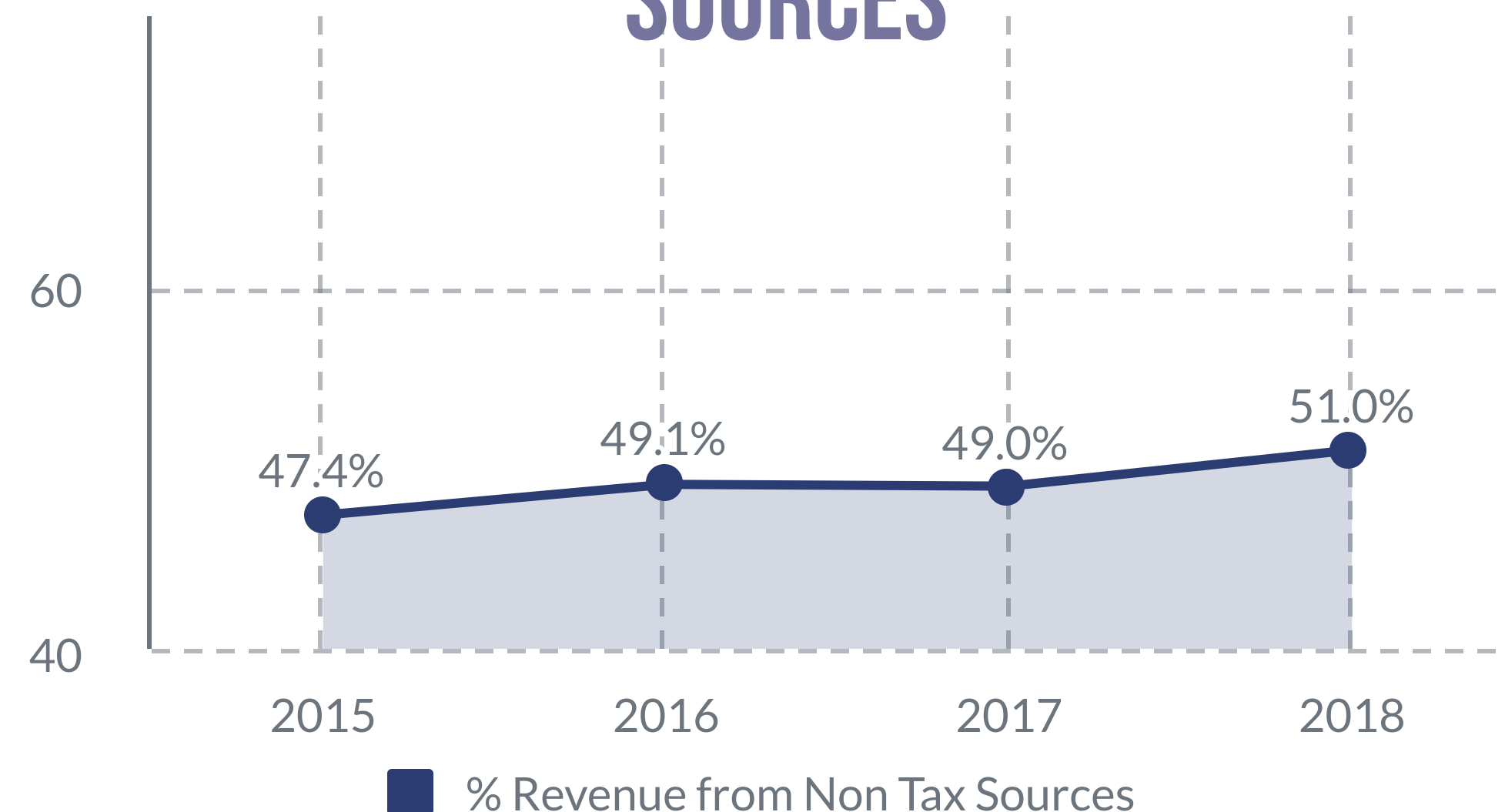
### What is causing the data trend?

- The Cheney Fund finished -9%, due to lower than expected wedding and event rentals.

### What outcome are we trying to achieve?

- Sustainable financial plans to be financially strong

## PERCENT OF REVENUE FROM NON-TAX SOURCES



The percent of revenue collected in the current year by the Park District that does not come from the local tax levy, such as program revenue, fees and charges, sponsorships and donations, intergovernmental revenue, rental income, and other miscellaneous revenue (including non-resident fees, vending machine revenue, rebates, etc.) and other financing sources (including debt service proceeds and transfers).

### Who are the stakeholders impacted:

- Program participants and staff

### What does the data say?

- The Park District's overall goal is to be above 50%, which was achieved in 2018. Final numbers were not available for 2019 at the time of this report.

### What is causing the data trend?

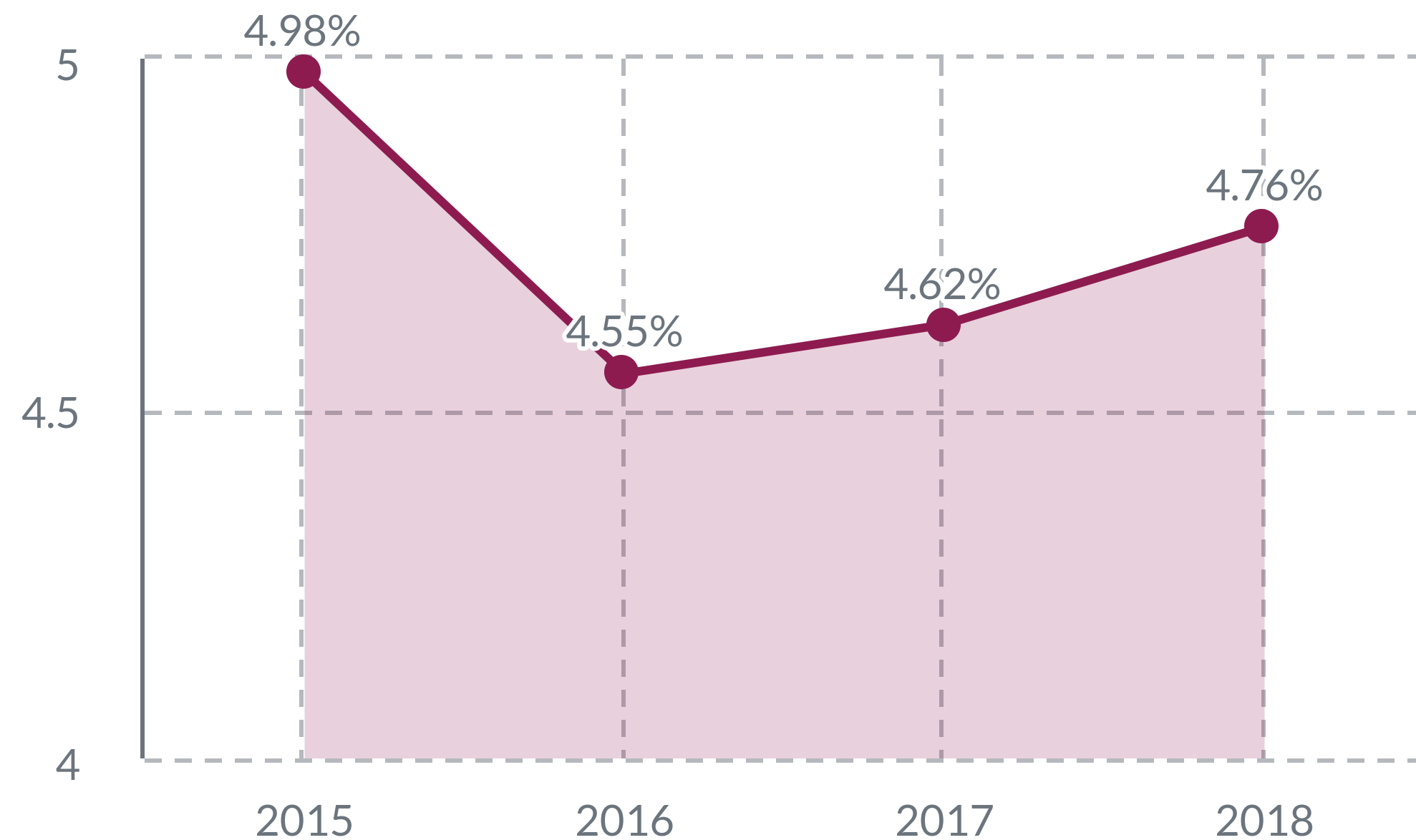
- Growth in all programs and small fee increases

### What outcome are we trying to achieve?

- Maximize funding to be financially strong

# FINANCIALLY STRONG

## PERCENT OF OAK PARK COMMUNITY TAX BILL



The percent of property tax revenue collected in the current year by the Park District compared to other overlapping jurisdictions such as county, village, township, library, school districts, community colleges, and other special districts.

### Who are the stakeholders impacted:

- Community and staff

### What does the data say?

- The Park District saw it's percent of the Oak Park community tax bill grow from 3% from 2017. Final numbers were not available for 2019 at the time of this report.

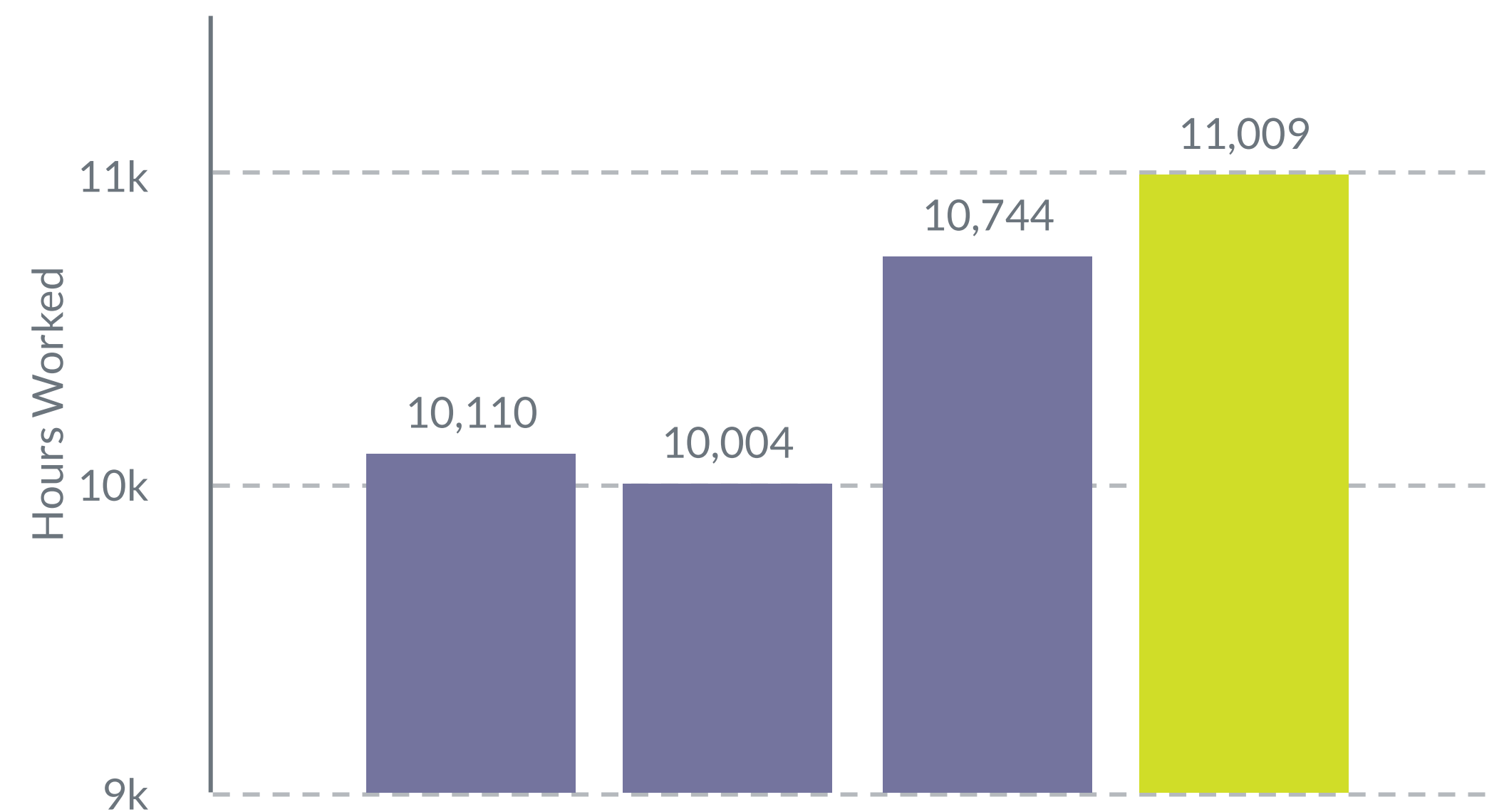
### What is causing the data trend?

- One of the reasons for the increase is District 200 participated in a property tax relief program through the State of Illinois, lowering their levy in exchange for matching funds. As a result, our share of the property tax percentage grew.

### What outcome are we trying to achieve?

- Maximize funding to be financially strong

## VOLUNTEER HOURS WORKED



The number of volunteer hours reported by Park District supervisors at facilities, special events, citizen committees, and other efforts and the dollars saved based on current minimum wage.

### Who are the stakeholders impacted:

- Staff, Volunteers, and the Community

### What does the data say?

- The number of volunteer hours worked at the Park District in 2019 increased by about 2% from 2018.

### What is causing the data trend?

- A large improvement in Youth Sports volunteer hours

### What outcome are we trying to achieve?

- Align resources efficiently to be financially strong

## FUND BALANCES

Year	Corporate	Recreation	Spec Facilities	Cheney	Museum	Special Rec	IMRF	Health Ins	Liability	Audit
2018	46%	54%	42%	88%	331%	21%	74%	52%	34%	82%
2017	47%	47%	45%	46%	165%	12%	46%	44%	35%	56%
2016	46%	39%	41%	25%	284%	14%	21%	48%	33%	32%
2015	39%	42%	34%	-25%	397%	12%	29%	42%	40%	30%
2014	46%	43%	27%	-58%	139%	23%	39%	30%	34%	18%
2013	60%	35%	15%	-94%	239%	24%	53%	17%	21%	42%
2012	34%	30%	33%	-112%	447%	58%	58%		37%	87%
2011	30%	43%	18%	-101%	51%	52%	36%		58%	136%
2010	48%	34%	4%	-63%	59%	43%	33%		88%	67%
2009	39%	33%	-9%	-42%	92%	35%	29%		70%	64%
2008	46%	35%	-16%	-29%	64%	30%	31%		71%	36%
2007	40%	30%	-22%	-23%	81%	25%	27%		91%	4%

The ratio of total fund assets to total fund expenditures.

### Who are the stakeholders impacted:

- Staff and the Community

### What does the data say?

- The fund balances of the Park District's 10 funds continue to be strong. The Cheney Mansion fund continues to perform well increasing its fund balance from 46% to 88% from 2017 to 2018. Final numbers were not available for 2019 at the time of this report.

### What is causing the data trend?

- The positive results are from strong financial performance in our Recreation programming as well Cheney Mansion. The other growth is attributed to lower than expected spending across the board.

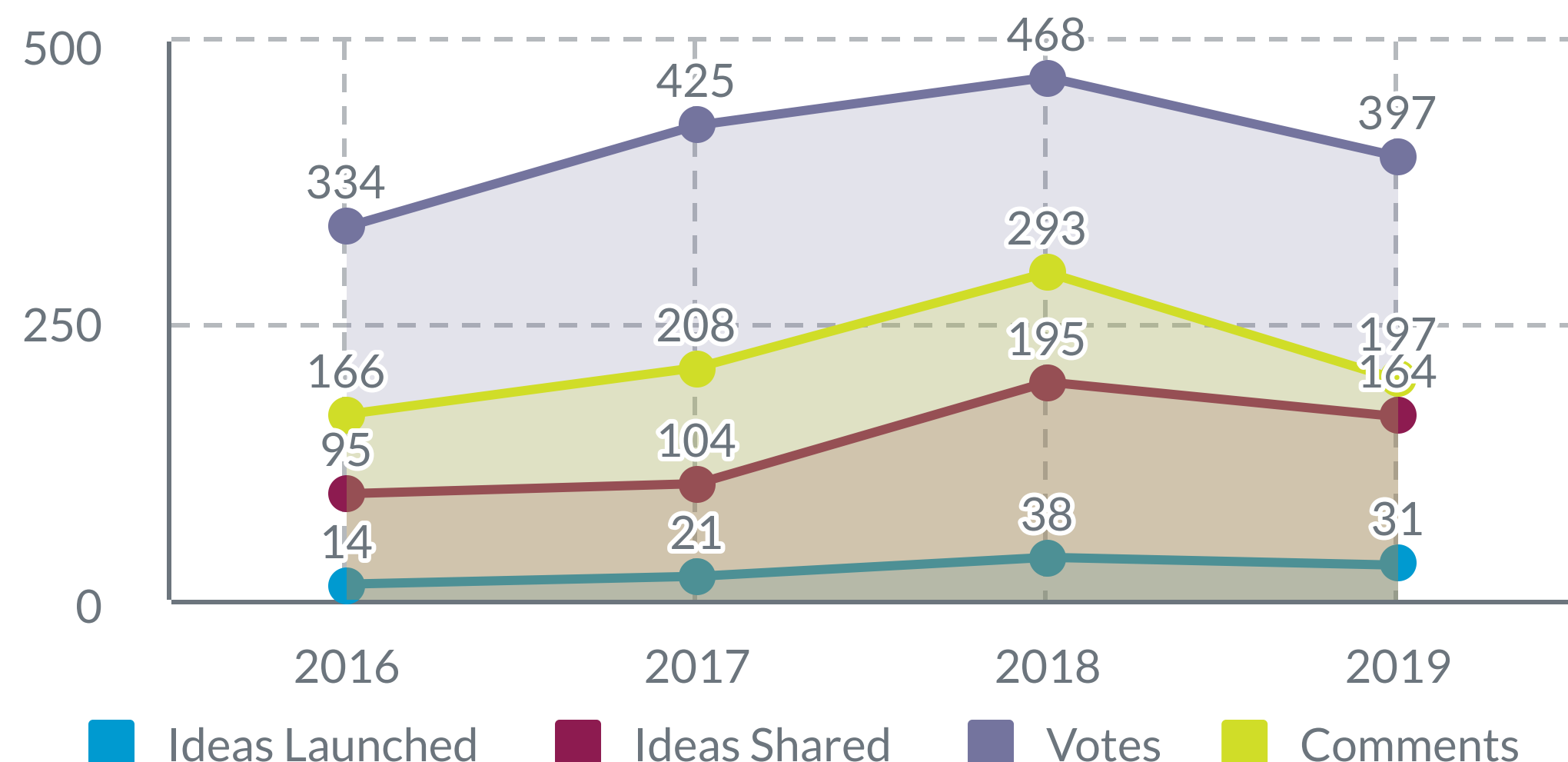
### What outcome are we trying to achieve?

- Optimize return on investment to be financially strong



# ORGANIZATIONAL EXCELLENCE

## LAUNCH PAD IDEAS IMPLEMENTED



We define the measurement as the number of ideas implemented through the Park District's innovation management system, Launch Pad.

### Who are the stakeholders impacted?

- Staff, Board, Customers, Community

### What does the data say?

- A decrease of 22% in new ideas implemented from 2018 after a record high in 2019. Overall participation in Launch Pad declined 26%.

### What is causing the data trend?

- The reasons for the drop could be the need to diversify staff and ensure part-time staff are participating.

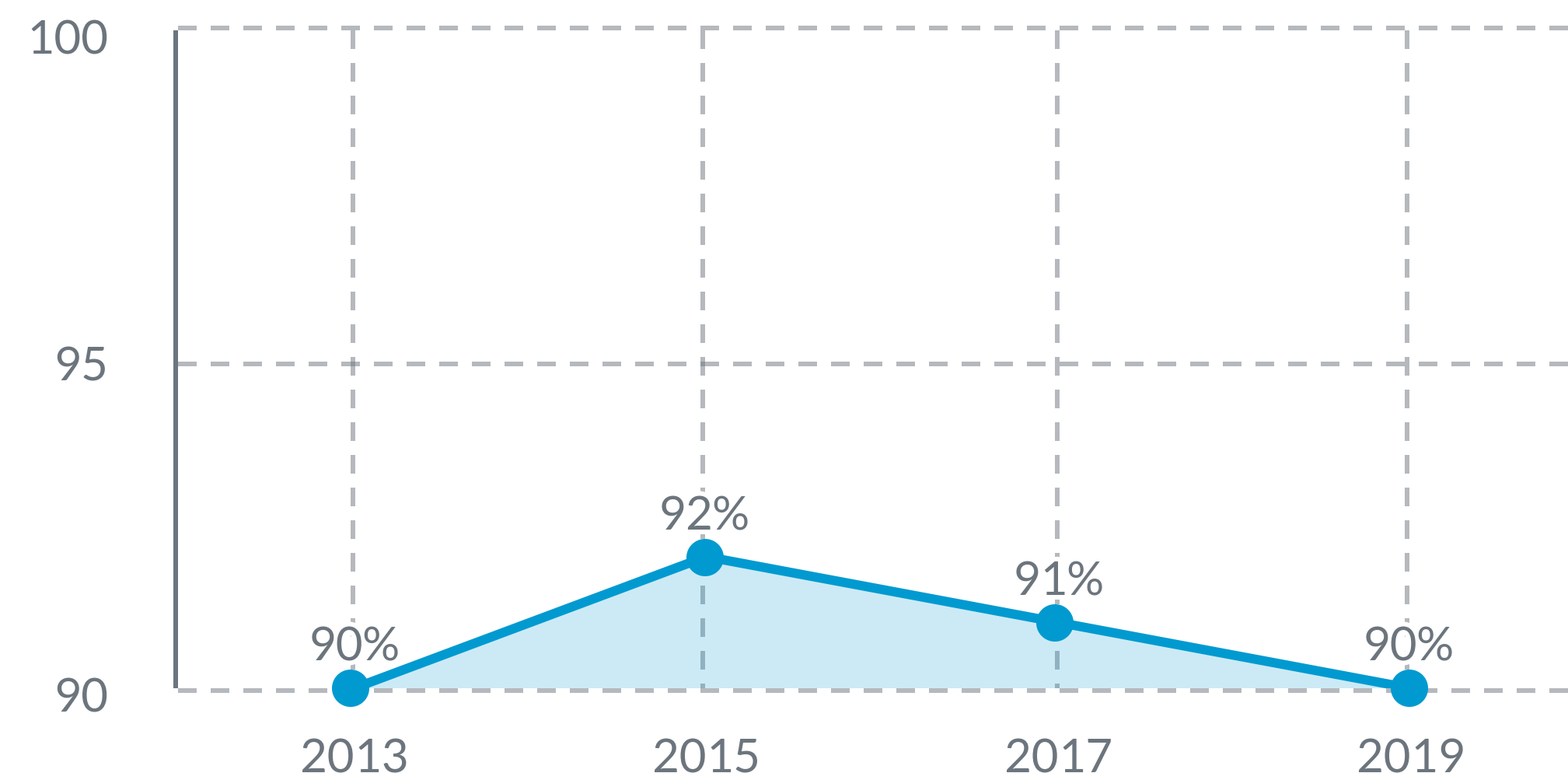
### What actions have we taken?

- To address this challenge, we plan to measure the percent of part-time staff participating and more actively engage the new employees in the orientation process.

### What outcome are we trying to achieve?

- To strive for operational excellence to encourage organizational excellence.

## ENVIRONMENTAL SCORE CARD RESULTS



The Park District measures our environmental leadership through the Illinois Parks and Recreation Association Environmental Scorecard, a bi-annual self-assessment.

### Who are the stakeholders impacted?

- Green Advisory Committee and Community, Staff

### What does the data say?

- The Park District received a 90%, down from 91% in 2017.

### What is causing the data trend?

- The drop can be attributed to low scores related to purchasing green materials.

### What actions have we taken?

- To improve, the District plans to improve its green procurement policy, develop a new green procedure to enforce it, update bid documents to encourage green purchases, and educate staff about these changes.

### What outcome are we trying to achieve?

- To strategically align organizational efforts for more sustainability, encouraging organizational excellence.

# ORGANIZATIONAL EXCELLENCE

## INTERNAL CUSTOMER SERVICE SATISFACTION: OVERALL QUALITY

**\*\*on a 10 point scale\*\***



The average score, given by staff in the current year in the areas of Communication, Skills & Knowledge, Approachable & Available, Courteous & Helpful, Reliable Responsive, Understanding, Professional & Discrete, Forms, Technology, & Processes, Working in the Best Interest of the District, and Enables Me to Be More Effective.

### Who are the stakeholders impacted?

- Staff

### What does the data say?

- The Park District average score was down 3% from 2018.

### What is causing the data trend?

- The lowest scores were in “forms, technology, and processes” and “proactive and innovative.”

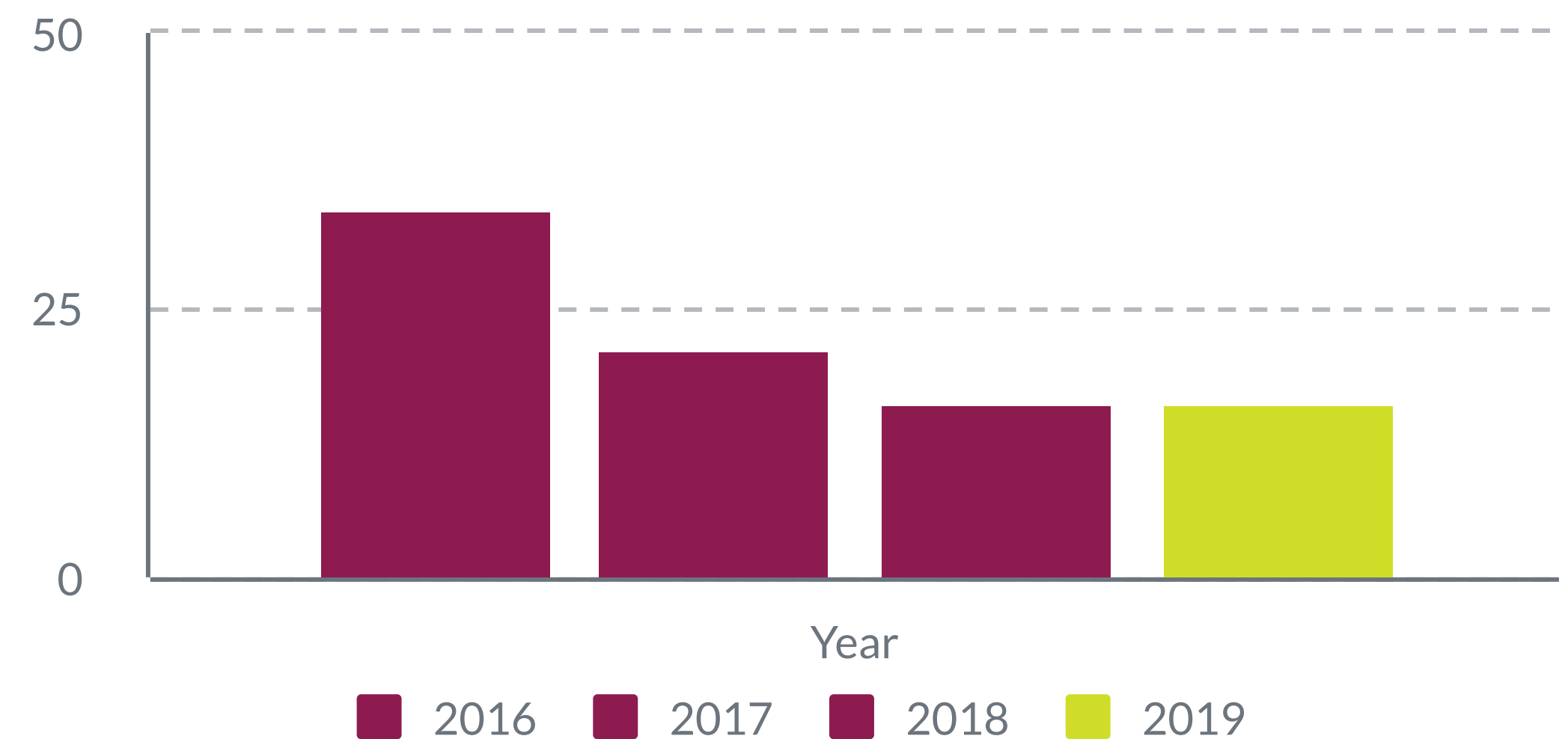
### What actions have we taken?

- To encourage comments to identify opportunities for improvement, we added a mandatory comment question if a score is under 5 in any area.

### What outcome are we trying to achieve?

- To strive for operational excellence to encourage organizational excellence.

## ACCIDENT/INCIDENT CLAIMS SUBMITTED



The Park District defines the measurement as the number of accident and/or incident reports of a serious nature submitted to the Park District’s risk management association (PDRMA) in the current year as reported by Park District staff.

### Who are the stakeholders impacted?

- Park users, participants, PDRMA, staff

### What does the data say?

- Neutral compared to 2018.

### What is causing the data trend?

- The positive scores can be attributed to educating staff about the importance of filling out safety reports.

### What actions have we taken?

- Risk Management provides on-line and hands-on training, simplified safety forms, and reinforces the importance of filling out forms.

### What outcome are we trying to achieve?

- To strive for operational excellence to encourage organizational excellence.

# MAINTAINING & IMPROVING OUR INFRASTRUCTURE

## PLANNED IMPROVEMENTS COMPLETED

### ADA Transition Plan

■ Completed (93%) ■ Not Started (7%)



### CIP Plan

■ Completed (82%) ■ In Progress (18%)



The percentage of projects that were completed as scheduled in the current year as outlined in the Park District's ADA Transition Plan and Capital Improvement Plan.

#### Who are the stakeholders impacted?

- Staff and the Community

#### What does the data say?

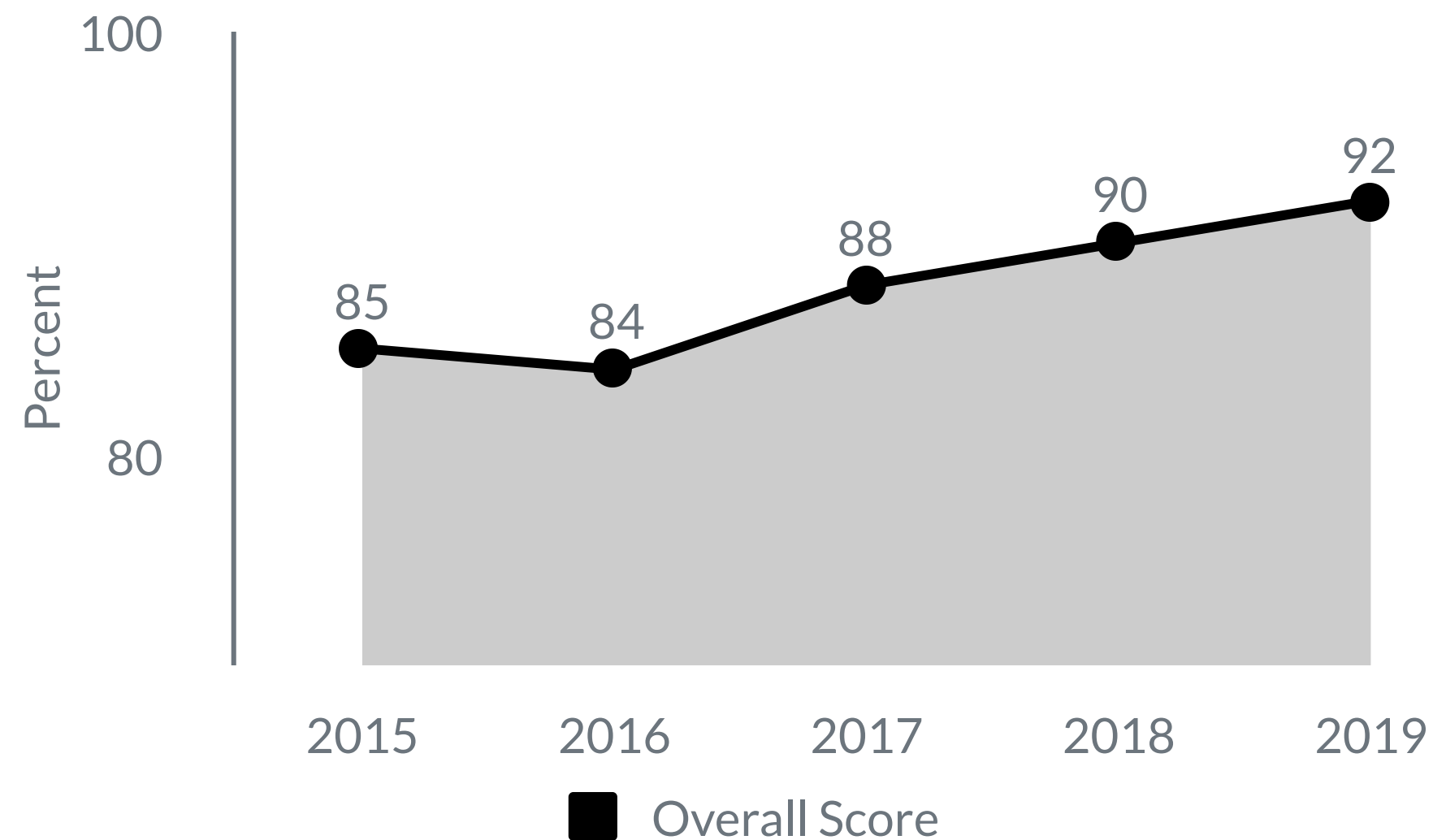
- The Park District has completed master plans for each of its parks as well as an ADA Transition Plan. These documents have outlined the specific improvements planned for each of the Park District's parks and facilities. Many improvements were made in 2019, including major improvements at Stevenson Park, Carroll Park, and Rehm Park and Pool. Overall, the Park District completed 93% of its ADA planned improvement and 82% of its improvements through the Capital Improvement Plan.

#### What outcome are we trying to achieve?

- Using systematic approaches to maintain our infrastructure.

# MAINTAINING & IMPROVING OUR INFRASTRUCTURE

## OVERALL PARK SYSTEM GRADE



The average score of all parks, on a scale of 0 to 100, from the Park District's Park Report Card from the current year indicating quality and maintenance of park system. This measure does not include Park District buildings or pools.

### Who are the stakeholders impacted?

- Park patrons and staff

### What does the data say?

- In 2019, the Park District scored a record-high with a A (92). The highest scores were Ridgeland Common, Cheney Mansion, Randolph Park, and Euclid Square.

### What is causing the data trend?

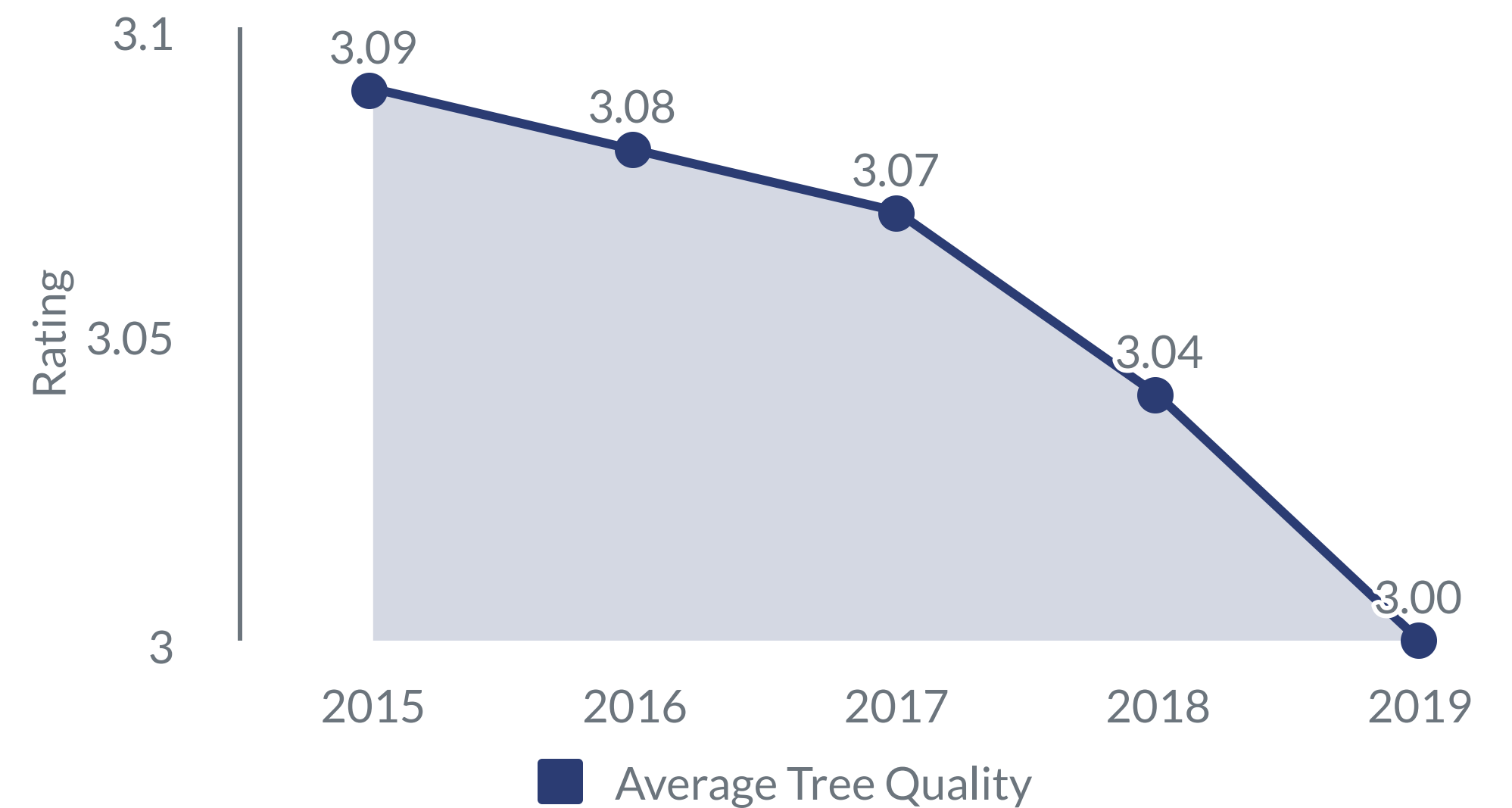
- The lowest scores were at Barrie Park (worn playground), Longfellow Park (worn playground), and Wenonah Park (migrated sand).

### What outcome are we trying to achieve?

- Systematic approaches to maintain and improve our infrastructure.

## AVERAGE TREE CONDITION

*\*\*on a 5.0 scale (1 the best)\*\**



The quality of the trees in our system based on a survey from GrafTree Care on a scale of 1-5 with 1 being the highest.

### Who are the stakeholders impacted?

- Park patrons and staff

### What does the data say?

- The average tree condition in Oak Park rose to 3.00 from 3.04 in 2019.

### What is causing the data trend?

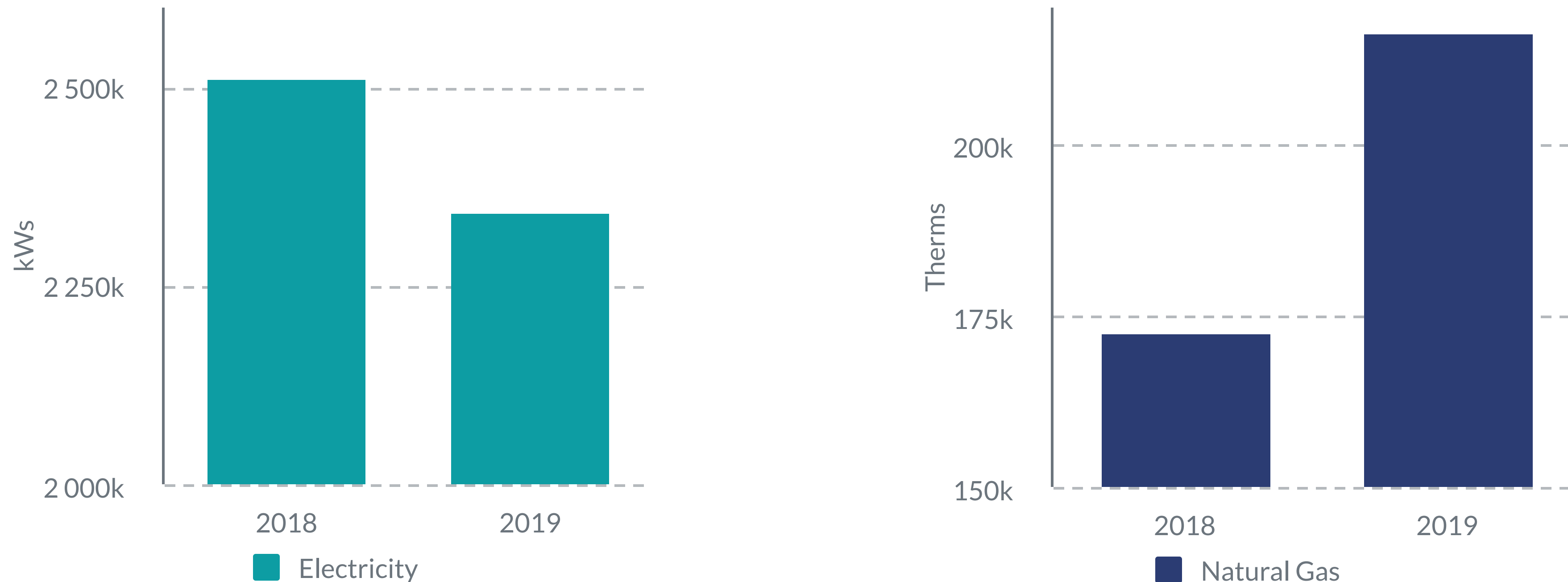
- The removal of trees in poorer condition with new ones.

### What outcome are we trying to achieve?

- Incorporating sustainable practices to maintain and improve our infrastructure.

# MAINTAINING & IMPROVING OUR INFRASTRUCTURE

## UTILITY USAGE



The measurement of utilities used based on billing invoices.

### Who are the stakeholders impacted?

- Staff and the Community

### What does the data say?

- Electricity (kWs) and gas (terms) decreased by 7% and natural gas increased by 20%. Due to data-cleaning, water, trash, and fuel data are unavailable at this time.

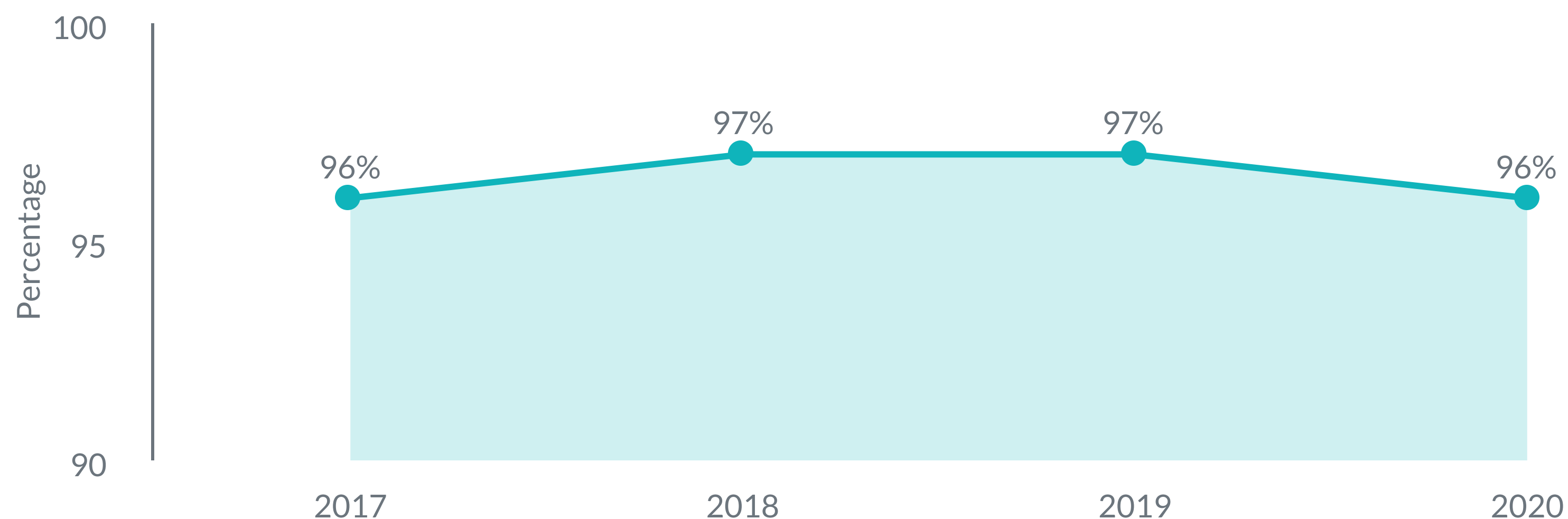
### What is causing the data trend?

- The main reasons for the decrease in electricity could be additional solar panels added to Park District facilities. Natural gas may be higher due to construction at Dole and Carroll Center where a gas heater was used to keep workers warm.

### What outcome are we trying to achieve?

- To incorporate sustainable practices to maintain and improve our infrastructure.

## JOB SATISFACTION



The average percent of part-time and full-time employees who agree or strongly agree in the areas of Vision, Leadership, Communication, Customer Service, Immediate Supervisor, Team Values, Senior Leadership and My Job.

### Who are the stakeholders impacted?

- Staff

### What does the data say?

- 28 full-time and 113 part-time employees participated in 2020. Employees gave a 96 out of 100 rating down 1% from 2019.

### What is causing the data trend?

- The highest ratings were satisfaction with “customer service”(98%) and “senior leadership” (98%). Areas where we could improve are satisfaction with “communication”(91%).

### What actions have we taken?

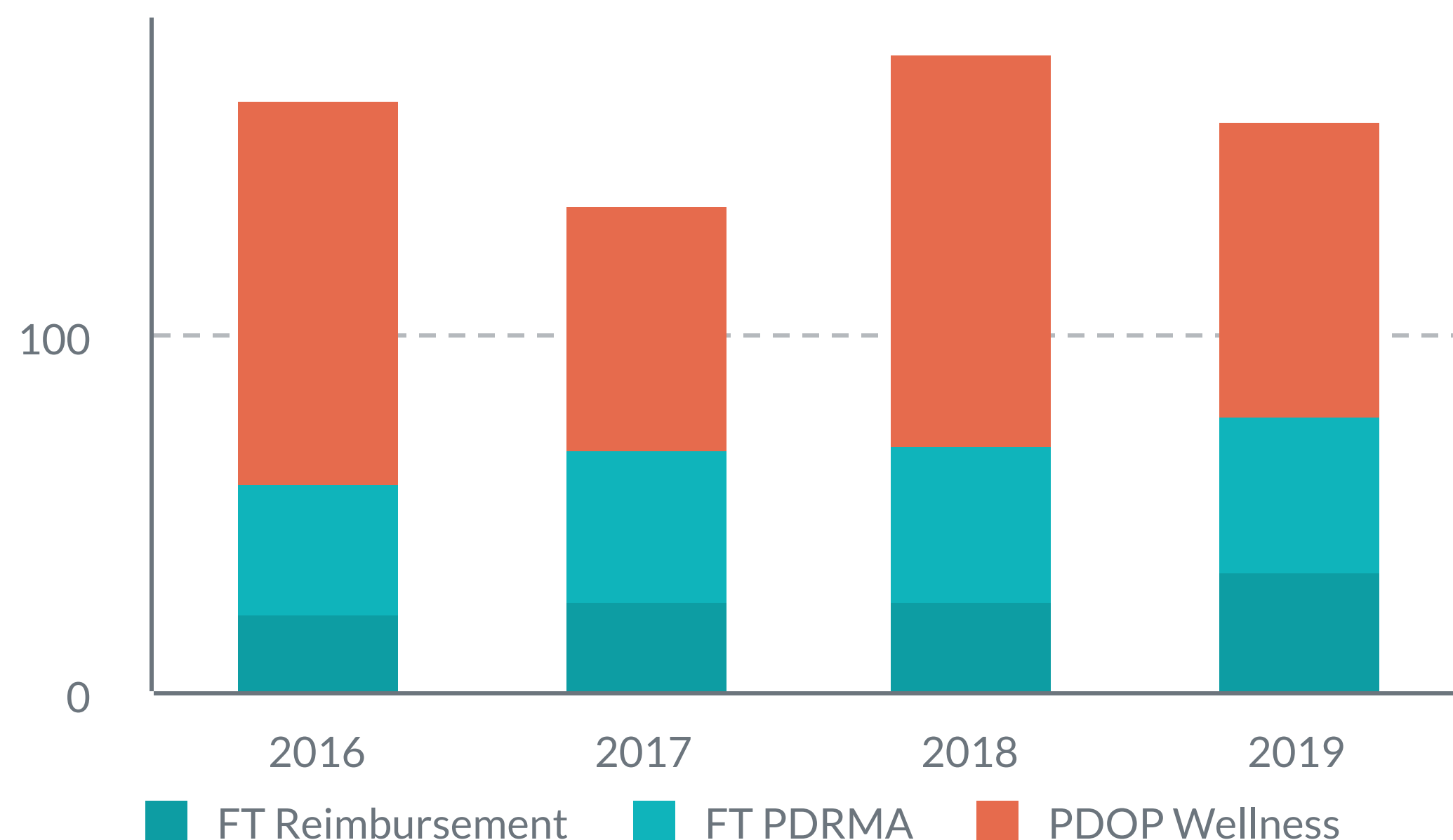
- To improve satisfaction with "communication," the District sought new avenues to connect employees to information including video-taping the all-staff meetings.

### What outcome are we trying to achieve?

- Systematic approaches to maintain and improve our infrastructure.

# STAFF EXCELLENCE

## STAFF PARTICIPATION IN WELLNESS PROGRAMS



The total number of participants in Park District employee wellness programs.

### Who are the stakeholders impacted?

- Staff

### What does the data say?

- Participation in the Park District's full-time wellness reimbursement program was up 34% and PDRMA sponsored events was equal to 2018. With PDRMA providing more and more wellness opportunities, the District decided to focus its metrics on these programs moving forward.

### What is causing the data trend?

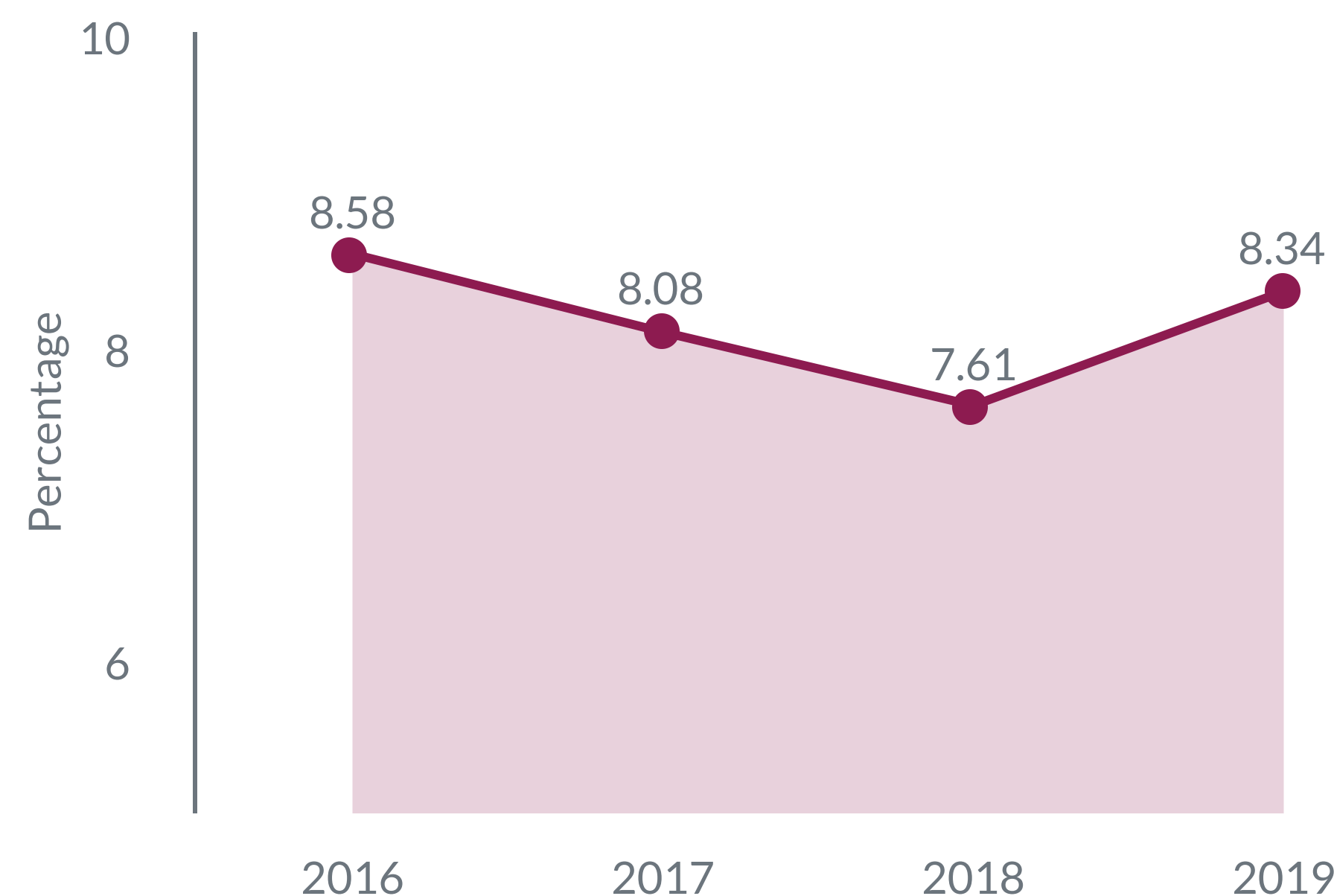
- The Wellness Team engaged staff with new challenges and competitions.

### What outcome are we trying to achieve?

- To lead and develop staff, encouraging staff excellence.

## TRAINING SATISFACTION

*\*\*on a 10.0 scale (10 the best)\*\**



The average "Overall Quality" score, on a scale of 0-10, given by staff through the Park District's Training Evaluation from the current year.

### Who are the stakeholders impacted?

- Staff

### What does the data say?

- Satisfaction was up almost 9% from 2018.

### What is causing the data trend?

- The highest scores were in "Easy to Understand" (8.59) and "Facilitators Prepared" (8.44). Areas for improvement include "Networking" (6.69), "Learned Something New" (7.53) and "Presentation Quality" (7.97). One challenge we face is lack of dedicated training space.

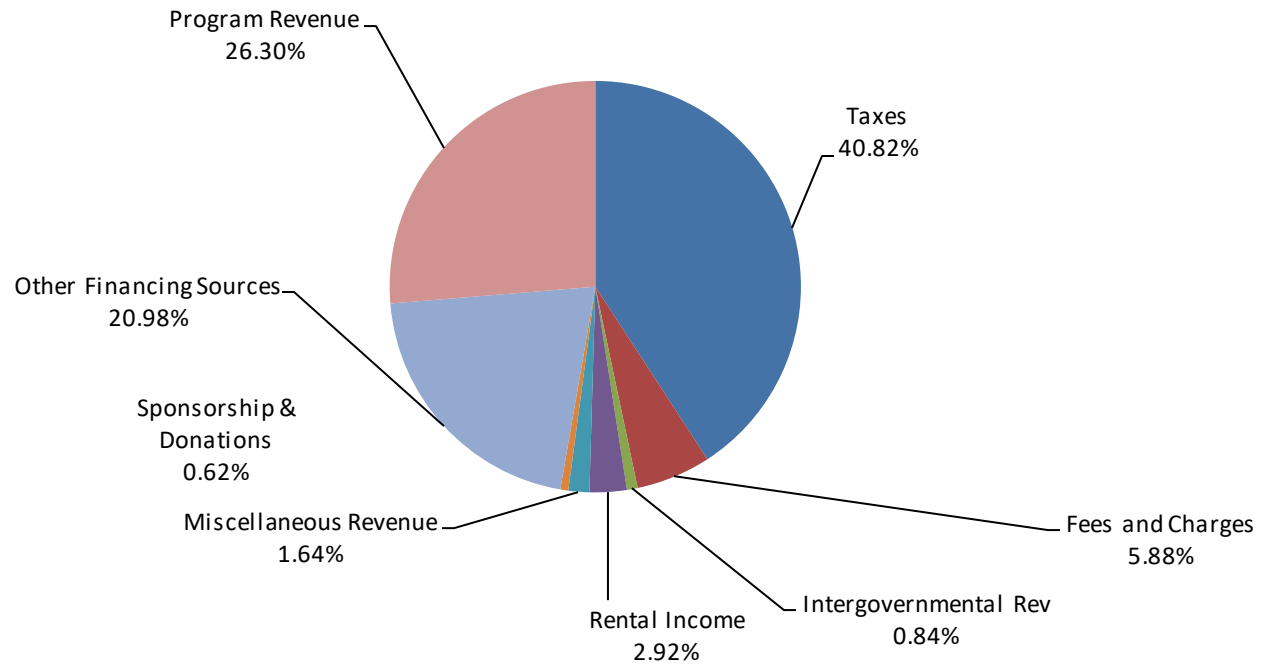
### What outcome are we trying to achieve?

- To foster a culture of continuous learning, encouraging staff excellence.

# Revenues

## Revenue Type Comparison

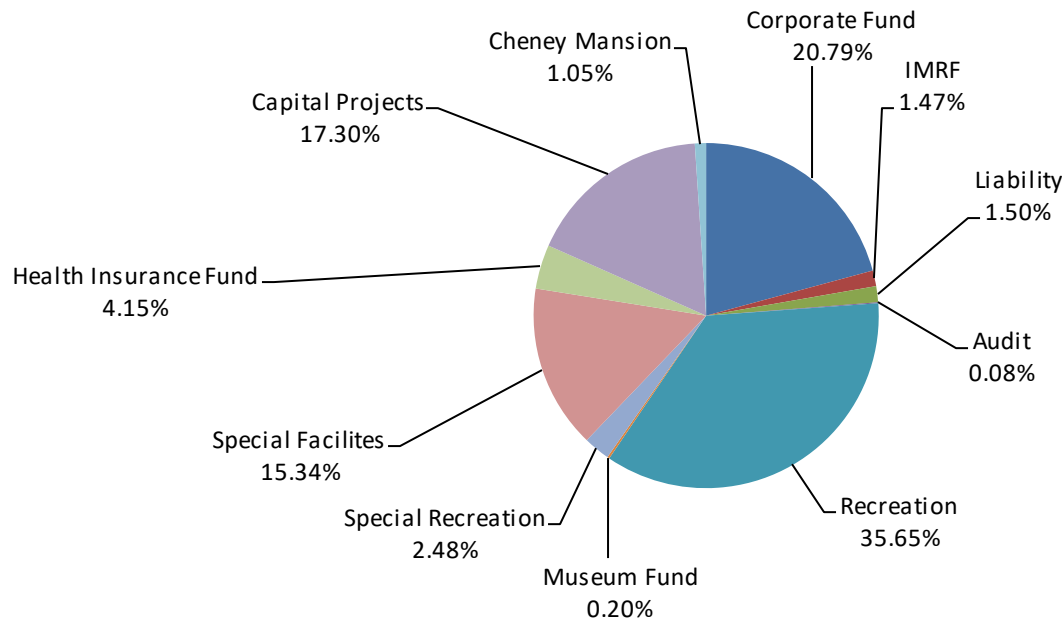
The Park District receives most of its revenue from taxes and charges for services. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.





## Revenue Distribution Comparison

Capital Projects receives 17.30% of all revenue due to transfers from other funds, as well as grants used to fund various infrastructure improvements. General Fund, IMRF, Liability, and Audit Fund revenues are made up of Property Tax revenues used to support the general administration of the Park District. The Recreation Fund receives revenue from Property Tax and program revenues to support the programs within this fund. The Museum Fund and Special Recreation Fund are primarily funded through Property Taxes. The Revenue Facilities Fund revenues are derived solely from fees and program revenues, which completely support the programs and facility maintenance included in this fund. The Health Insurance Fund is financed through transfers made from other funds to help pay for health insurance premiums. The Cheney Mansion Fund receives a mix of rental income and program revenues.

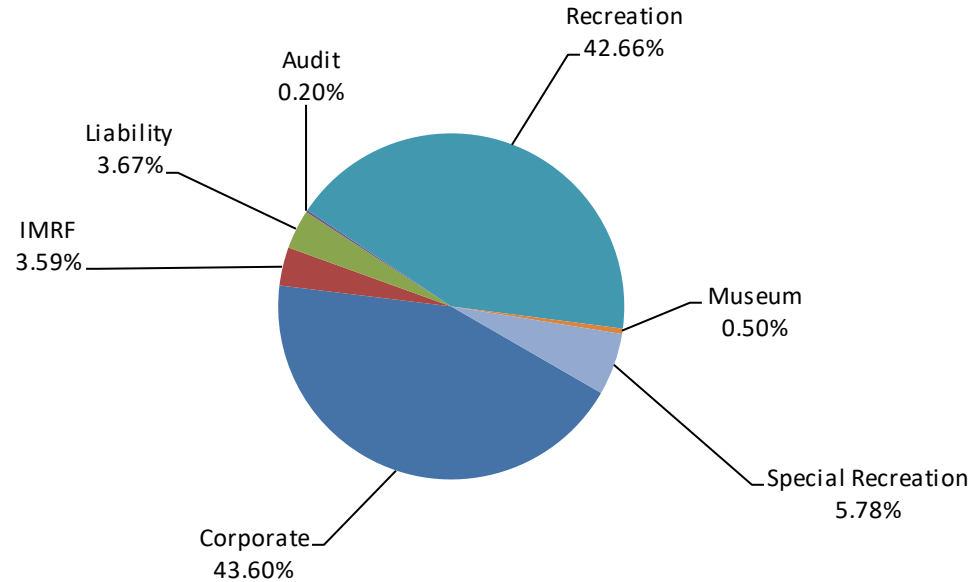


# Taxes

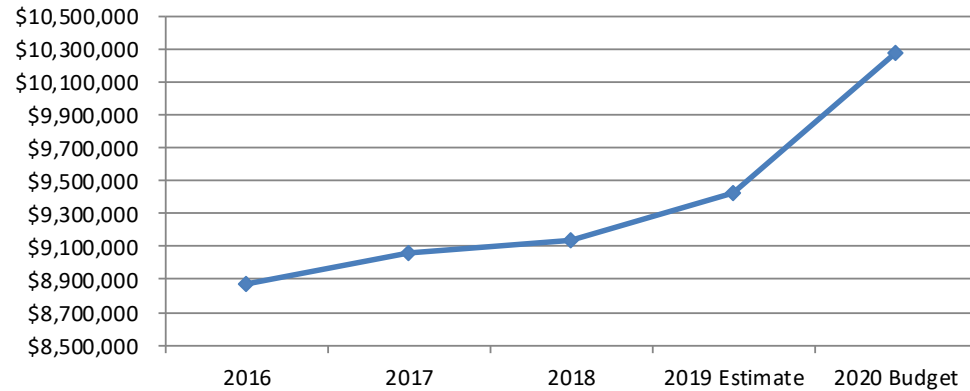
## Description

The District levies an annual property tax, which is limited by the Property Tax Extension Limitation Law (PTELL). PTELL limits the annual property tax change to the lesser of the consumer price index (CPI) or 5%. For the 2020 budget, the tax levy approved in December 2019 (2019 tax year levy) will fund 2020 operations. The CPI for the 2019 tax year levy is 1.9%.

## 2020 Property Tax Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$4,357,577	\$3,739,123	\$3,724,058	\$4,230,000	\$4,481,471
IMRF	\$350,399	\$455,874	\$458,819	\$365,000	\$368,951
Liability	\$255,553	\$300,739	\$342,087	\$372,000	\$376,902
Audit	\$17,011	\$19,405	\$21,076	\$19,250	\$20,673
Recreation	\$3,270,817	\$3,963,452	\$3,993,189	\$3,820,000	\$4,385,075
Museum	\$98,796	\$48,639	\$48,638	\$50,500	\$50,889
Special Recreation	\$524,696	\$531,311	\$546,324	\$565,000	\$594,562
<b>Total Property Tax</b>	<b>\$8,874,848</b>	<b>\$9,058,544</b>	<b>\$9,134,192</b>	<b>\$9,421,750</b>	<b>\$10,278,523</b>

## Budget Assumptions

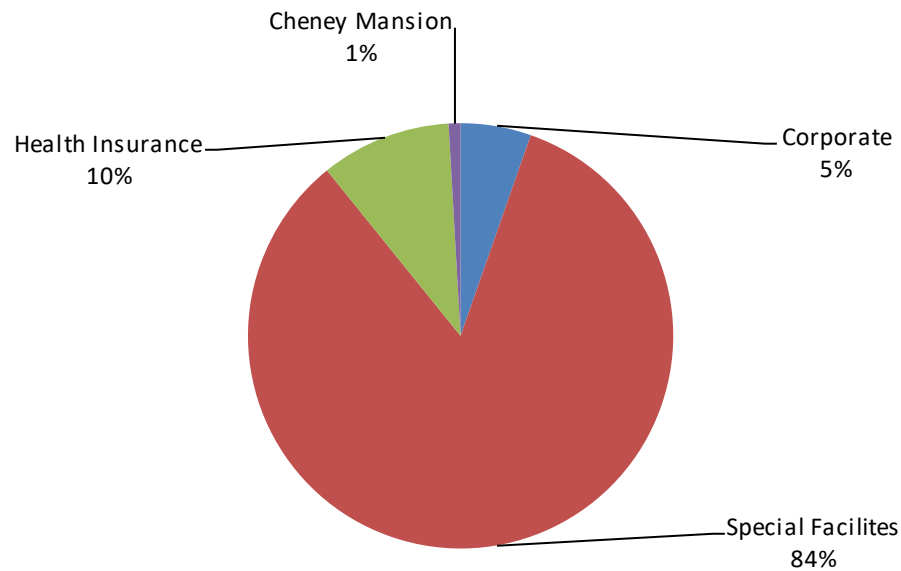
The amount of the property tax levy is set at the amount of funds needed to meet the current operating and capital obligations while also keeping each fund in line with fund balance targets.

# Fees and Charges

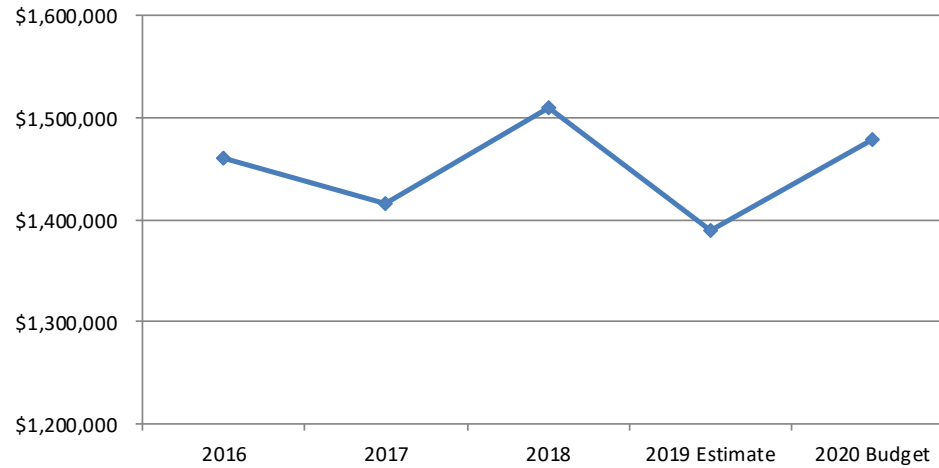
## Description

The Park District of Oak Park charges fees for facility usage and sale of products. These fees are charged for pool passes, ice rink usage, dog park usage, field usage, tours and program participation. Employee contributions for health insurance premiums are also accounted for under fees and charges.

## 2020 Fees and Charge Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$82,637	\$81,332	\$111,118	\$77,500	\$79,300
Special Facilites	\$1,241,700	\$1,196,112	\$1,249,543	\$1,156,733	\$1,240,072
Health Insurance	\$121,421	\$123,693	\$131,166	\$141,716	\$146,650
Cheney Mansion	\$14,761	\$15,000	\$18,100	\$12,900	\$13,300
<b>Total Fees and Charges</b>	<b>\$1,460,519</b>	<b>\$1,416,136</b>	<b>\$1,509,927</b>	<b>\$1,388,849</b>	<b>\$1,479,322</b>

## Budget Assumptions

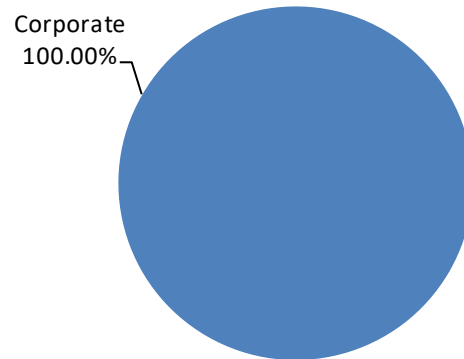
Fees and charges for 2020 remain flat or lower if the increase is not practical. In some cases, revenues were adjusted to reflect market conditions and to cover program expenses, which may be anticipated to be more or less than 3.1%.

# Intergovernmental Revenue

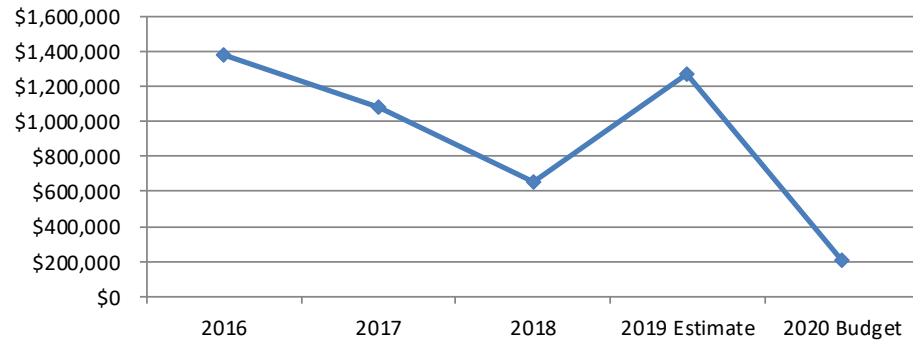
## Description

Intergovernmental Revenue accounts for funds received from other governmental entities in the form of personal property replacement taxes, grants, and other one-time reimbursements for expenses. The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to various taxing districts. It is based on a formula using the amount of corporate property tax that was lost when the replacement tax was created. All Personal Property Replacement Tax revenue is allocated to the general fund. The Park District also has a strong history of receiving grant from numerous government entities.

## 2020 Intergovernmental Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$193,203	\$215,345	\$194,018	\$223,343	\$212,000
Capital Projects	\$1,180,417	\$861,891	\$455,954	\$1,043,205	\$0
<b>Total Intergovernmental</b>	<b>\$1,373,621</b>	<b>\$1,077,236</b>	<b>\$649,972</b>	<b>\$1,266,548</b>	<b>\$212,000</b>

## Budget Assumptions

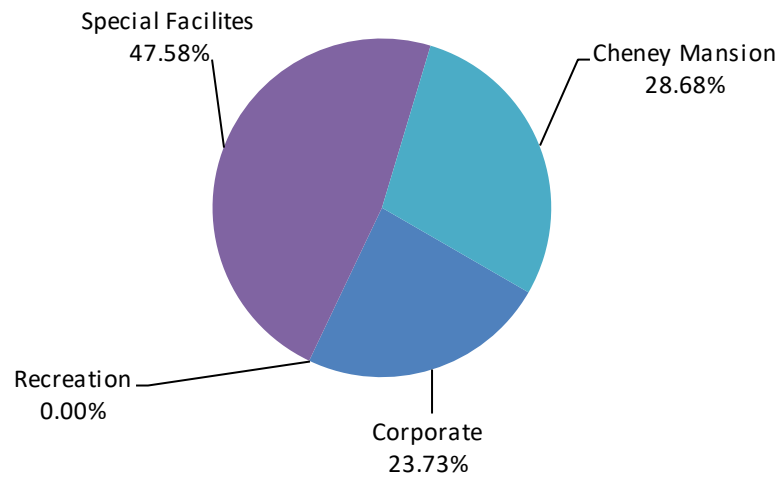
There was a decrease in 2015 due to a freeze of state grants. Grants that the District had been awarded were released for payment in 2016 and 2017, so there was a small rebound in revenue. The District is not budgeting for TIF rebates from the Village of Oak Park in the Capital Projects Fund in 2020.

# Rental Income

## Description

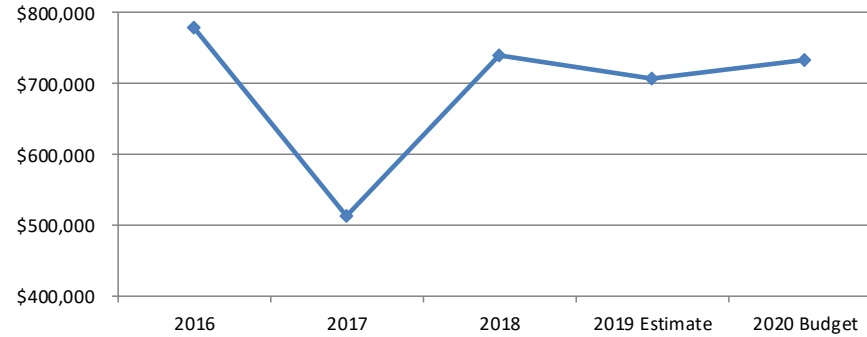
The Park District receives rental income for facility usage including special events, meetings, weddings, and movie shoots. The Cheney Mansion Coach House is leased for residential purposes.

## 2020 Rental Income Distribution





## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$158,809	\$45,597	\$61,179	\$162,569	\$174,264
Recreation	\$117,025	\$0	\$99,737	\$0	\$0
Museum	\$3,000	\$0	\$0	\$0	\$0
Special Facilites	\$296,007	\$293,623	\$354,050	\$339,395	\$349,402
Cheney Mansion	\$204,817	\$173,081	\$224,717	\$204,600	\$210,605
<b>Total Rental Income</b>	<b>\$779,658</b>	<b>\$512,300</b>	<b>\$739,683</b>	<b>\$706,564</b>	<b>\$734,271</b>

## Budget Assumptions

The rental rates charged are to be competitive to market and must include the wages of the onsite Rental Attendant. The number of rentals is based upon current rate structure and historical usage. Rental revenue is absent from the Museum Fund because the tenant is vacating the space and the District will not be leasing it.

# Miscellaneous Revenue

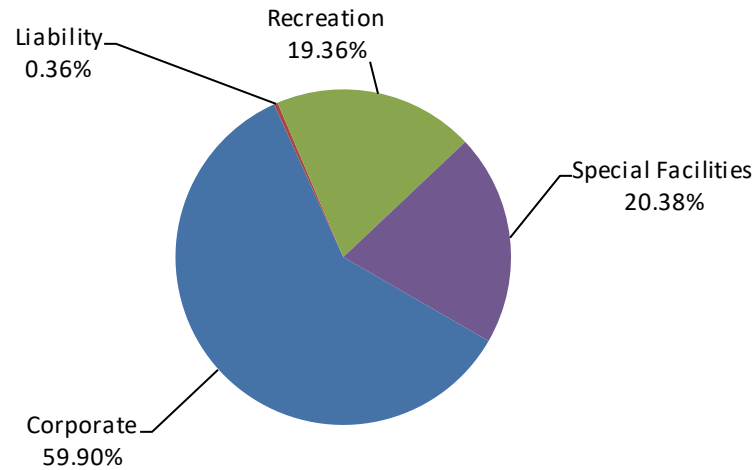
## Description

Miscellaneous Revenue receives a variety of revenues including non-resident fees, vending machine revenue, procurement card rebates and interest income received on cash deposits.

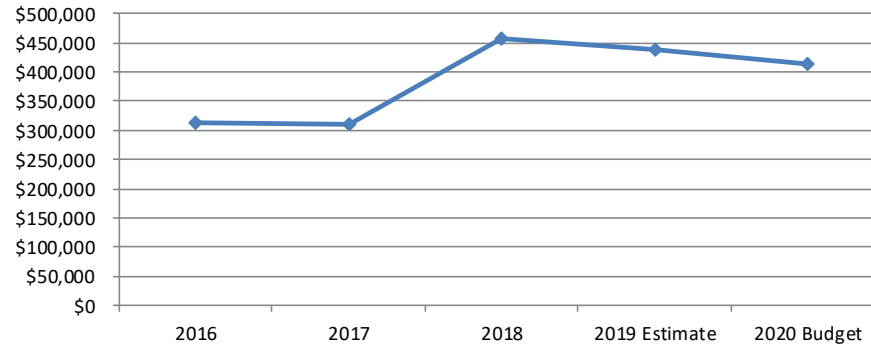
Interest received from investments include:

- Cash Bank Accounts at Community Bank of Oak Park and River Forest/Byline Bank
- Illinois Park District Liquid Asset Funds
- Illinois Metropolitan Investment Trust
- Brokered Certificate of Deposits and a money market account through PMA

## 2020 Miscellaneous Revenue Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$76,075	\$128,635	\$256,370	\$312,969	\$248,000
Liability	\$5,412	\$365	\$5,719	\$3,482	\$1,500
Recreation	\$116,768	\$112,164	\$118,029	\$50,000	\$80,135
Special Facilities	\$64,940	\$65,088	\$74,778	\$65,351	\$84,376
Health Insurance Fund	\$34,637	\$0	\$1,000	\$0	\$0
Capital Projects	\$14,223	\$4,116	\$1,500	\$5,520	\$0
<b>Total Miscellaneous</b>	<b>\$312,055</b>	<b>\$310,368</b>	<b>\$457,397</b>	<b>\$437,322</b>	<b>\$414,011</b>

## Budget Assumptions

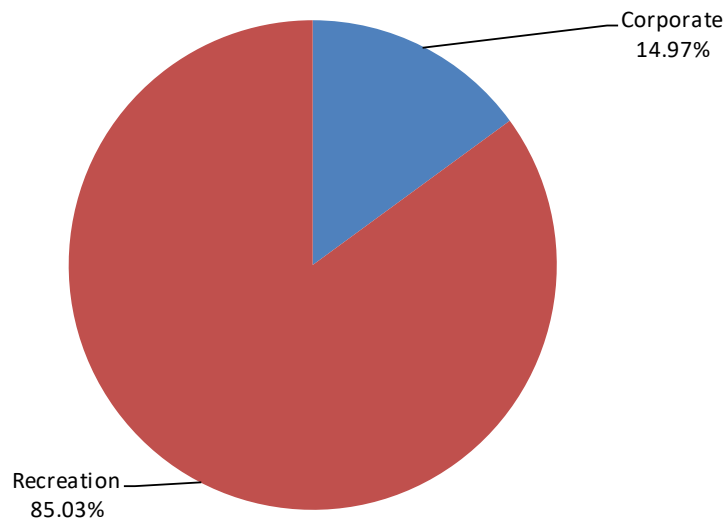
The Park District budgets conservatively for Miscellaneous Fees.

# Sponsorship and Donations

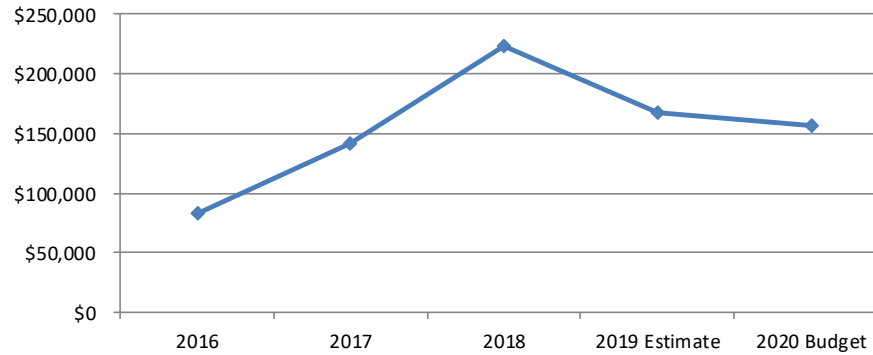
## Description

The Park District pursues a variety of sponsorships and donations to help fund its recreation programs and other special events. This is done to reduce the burden on taxpayers and participants for events such as the Frank Lloyd Wright Races, Summer Concert Series, and other holiday special events.

## 2020 Sponsorship and Donation Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$26,462	\$14,914	\$14,110	\$21,000	\$23,500
Recreation	\$48,726	\$71,419	\$89,635	\$125,500	\$133,504
Capital Projects	\$6,228	\$55,000	\$120,000	\$20,985	\$0
Cheney Mansion	\$1,100	\$0	\$0	\$0	\$0
<b>Total Sponsorship and Donations</b>	<b>\$82,516</b>	<b>\$141,333</b>	<b>\$223,745</b>	<b>\$167,485</b>	<b>\$157,004</b>

## Budget Assumptions

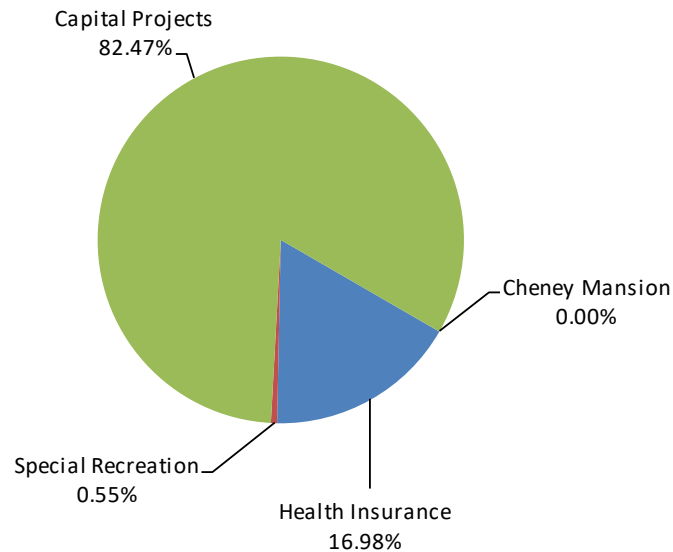
The large increase in 2015 was due to a donation from the Friends of the Oak Park Conservatory for the East Garden project. 2019 budgeted revenues are lower than 2018 due to a grant the district received in 2018 for sustainable projects at the Conservatory including solar, water harvesting, bee aviary and tea composting.

# Other Financing Sources

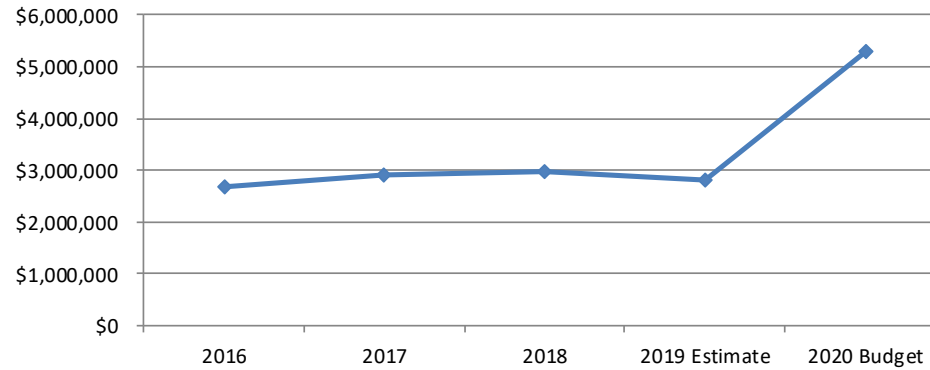
## Description

The Park District uses this budget area to include debt service proceeds, capital transfers, operating transfers, transfers for debt service payments, and transfers to the Health Insurance Fund. The district sold \$10 million in bonds in 2011, 2012 and 2013. In 2013, the district began transferring money from the Recreation Fund to the Capital Projects Fund and less from the Corporate Fund due to the District coming close to the Corporate Fund rate limit. Historically, the district has transferred money from the Corporate Fund, Recreation Fund, and Revenue Facilities Fund to the Capital Projects Fund to help numerous projects. In 2013, the District started transferring to the Health Insurance Fund to create the fund and work towards a 25% fund balance.

## 2020 Other Financing Sources Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Health Insurance	\$786,372	\$714,288	\$817,904	\$847,157	\$897,020
Special Recreation	\$0	\$0	\$29,000	\$29,000	\$29,000
Capital Projects	\$1,880,183	\$2,193,335	\$2,108,335	\$1,937,460	\$4,356,050
Cheney Mansion	\$0	\$5,319	\$5,319	\$0	\$0
<b>Total Other Financing Sources</b>	<b>\$2,666,555</b>	<b>\$2,912,942</b>	<b>\$2,960,558</b>	<b>\$2,813,617</b>	<b>\$5,282,070</b>

## Budget Assumptions

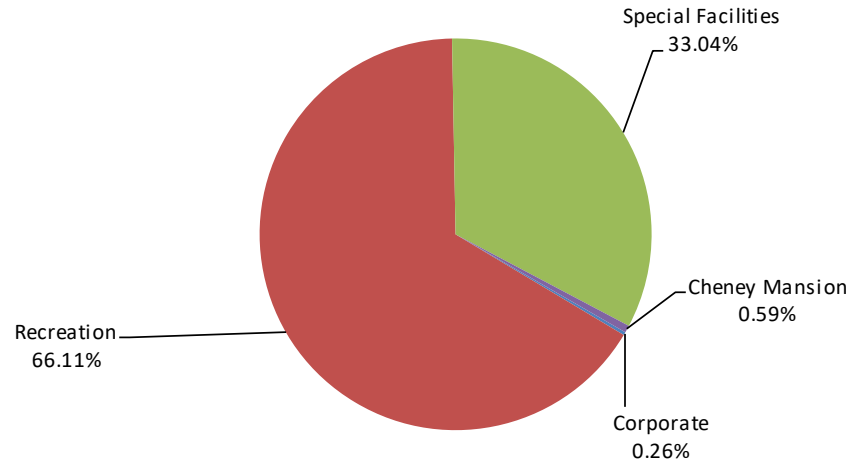
2016 transfers were slightly reduced due to increases in operating costs (such as benefits and utilities) out-pacing CPI increases for tax revenues. The District was able to increase transfers in 2017 due to growing revenues leading to higher fund balances available for transfers. The large increase in 2020 is for an upcoming large capital project in 2021.

# Program Revenues

## Description

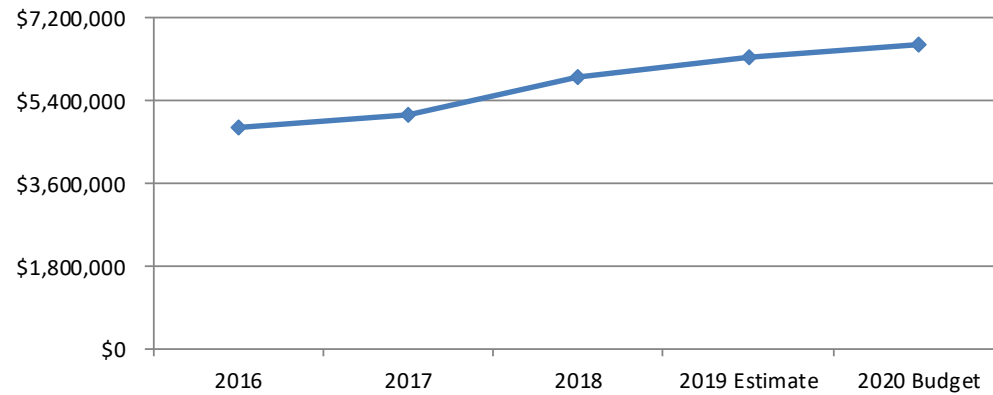
Program revenues are fees paid from residents and non-residents to take part in programs that Park District puts on yearly. Program revenues are received in the Corporate, Recreation, Revenue Facilities, and Cheney Mansion Fund. Most of the revenues are received in the Recreation and Revenue Facilities fund. Programs are expected to minimally cover its cost but may also help cover overhead and capital costs for the district.

## 2020 Program Revenue Distribution





## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$17,143	\$8,156	\$16,475	\$15,800	\$17,410
Recreation	\$2,953,464	\$3,270,403	\$3,772,429	\$4,131,533	\$4,377,334
Special Facilities	\$1,828,380	\$1,788,913	\$2,113,467	\$2,171,887	\$2,187,765
Cheney Mansion	\$10,316	\$21,004	\$36,030	\$38,200	\$39,240
<b>Total Program Revenue</b>	<b>\$4,809,302</b>	<b>\$5,088,476</b>	<b>\$5,938,401</b>	<b>\$6,357,420</b>	<b>\$6,621,749</b>

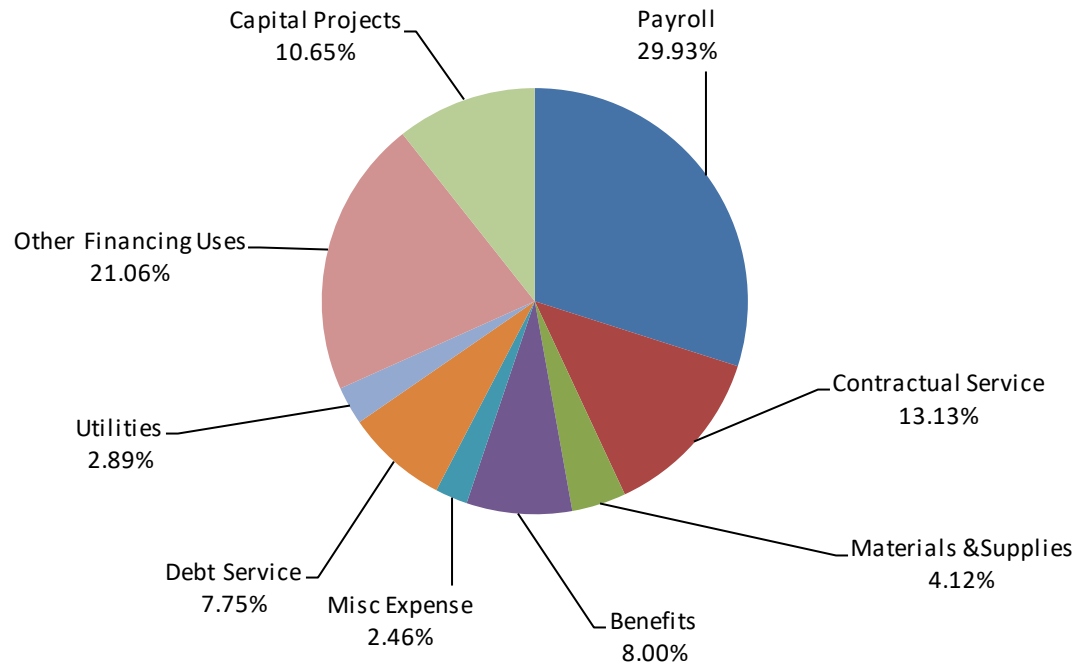
## Budget Assumptions

The 2020 budget assumes a flat or a 3.1% increase in program revenues to cover any expected increase in direct and indirect costs. Economic factors are taken into account for programs that see increases higher or lower than 3.1%. The steady increases are a result of the Gymnastics and Recreation Center opening in October of 2013, Ridgeland Common Recreation Complex reopening in June of 2014. General Recreation has also had large growths in revenue from 2015 onwards due to expanded afterschool and early childhood programming, along with the new Austin Gardens Environmental Education Center opening in 2016.

# Expenses

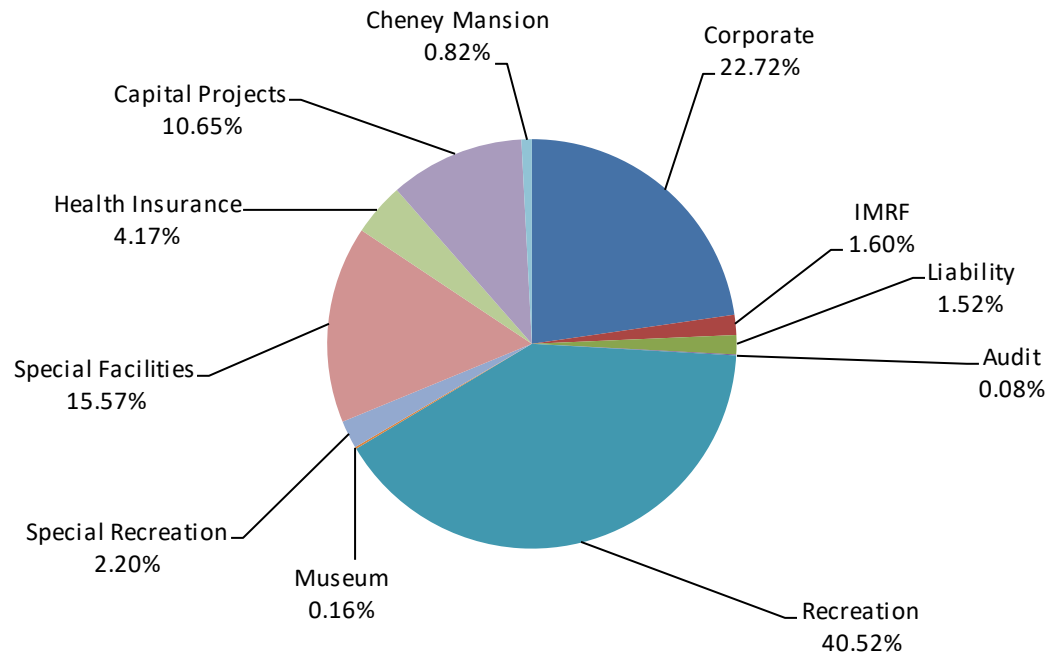
## Expense Type Comparison

The Park District spends the majority of its revenues on capital improvements and wages. These two items directly support the mission of the Park District, which provides quality parks and recreation opportunities for the Oak Park Community.



## Expense Distribution Comparison

The Capital Projects Fund is responsible for 10.65% of all District expenses. This is a decrease from previous years due to the completions of the Gymnastics Recreation Center, Ridgeland Common Recreation Complex, and John Hedges Administration renovation projects. The Recreation Fund is the largest portion of expenses because this is where the District makes its principal and interest payments on debt issued in previous years.

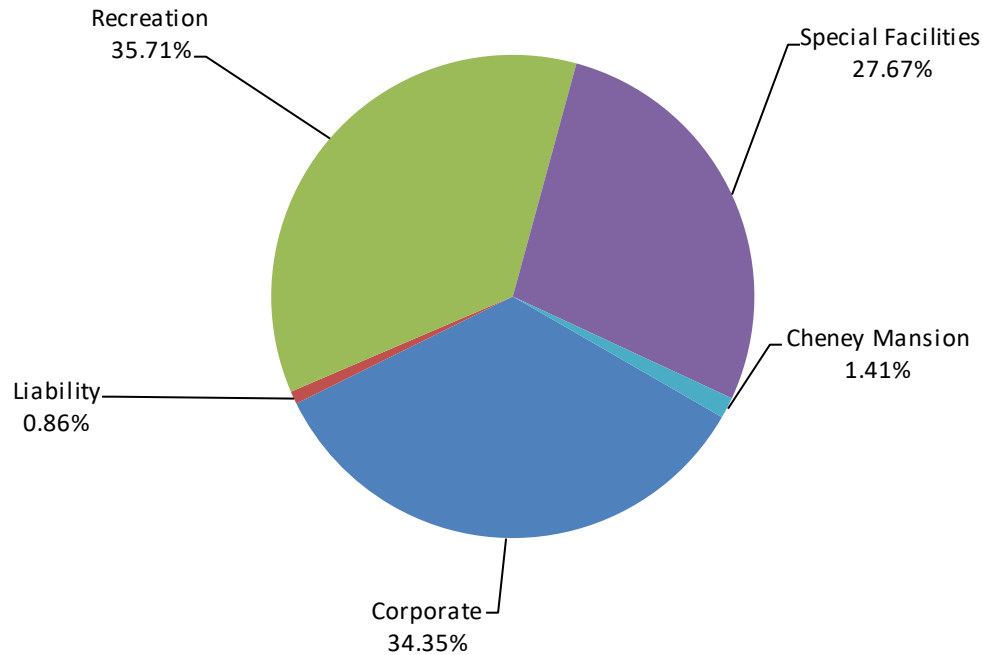


# Payroll

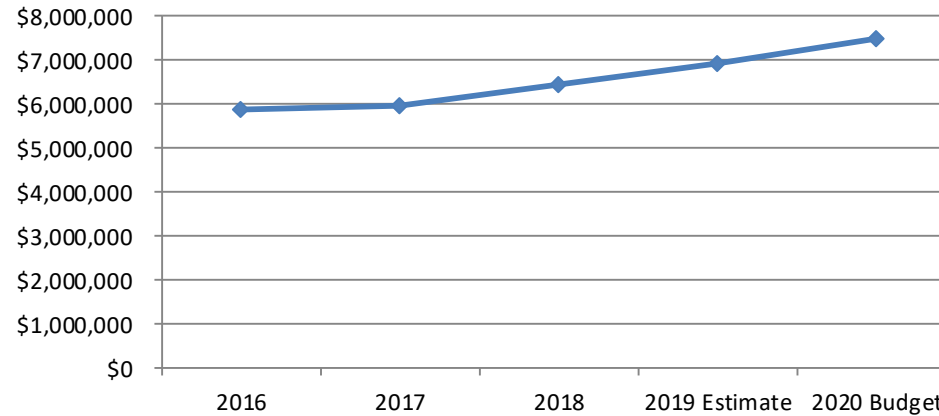
## Description

Payroll includes wages paid to all full time and part time employees. The programs and services offered by the District can require many people doing the same job at the same time or require fewer people with specialized skills for a short period. To meet these needs, the District relies on approximately 450 part time staff throughout the year to provide the recreation programs and services offered.

## 2020 Payroll Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$2,117,645	\$2,063,435	\$2,184,639	\$2,392,590	\$2,577,971
Liability	\$35,112	\$36,165	\$32,021	\$62,100	\$64,255
Recreation	\$2,154,839	\$2,241,245	\$2,442,448	\$2,449,963	\$2,679,596
Special Facilities	\$1,477,787	\$1,552,583	\$1,705,750	\$1,910,964	\$2,076,586
Cheney Mansion	\$85,035	\$87,142	\$100,071	\$101,487	\$105,928
<b>Total Wages</b>	<b>\$5,870,418</b>	<b>\$5,980,570</b>	<b>\$6,464,928</b>	<b>\$6,917,104</b>	<b>\$7,504,337</b>

## Budget Assumptions

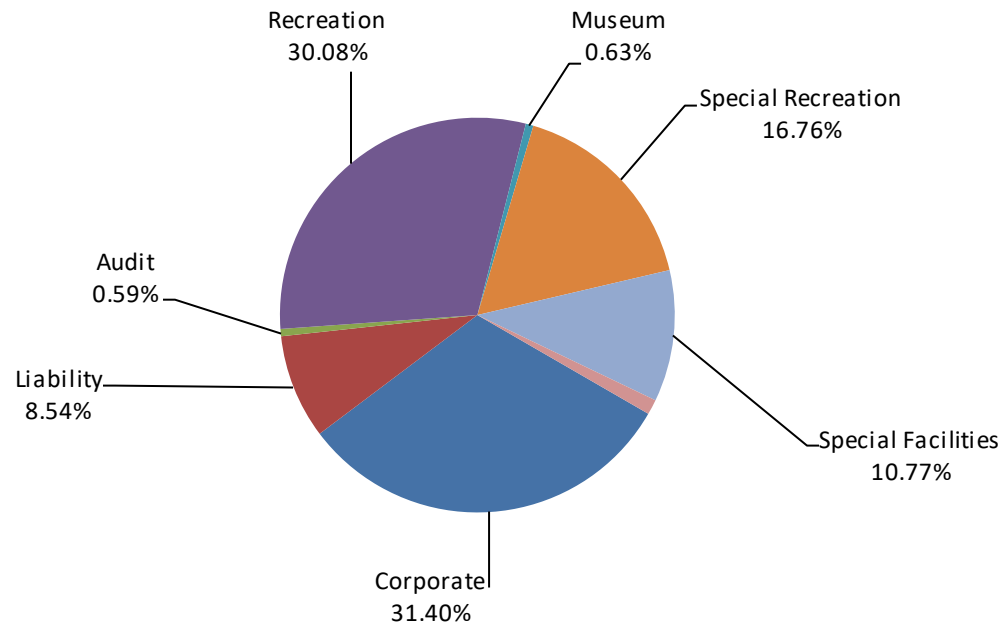
Full time wage will increase 3.0% based upon the District’s salary and wage structure. This increase is dependent on a satisfactory or above on their performance review. Increases from 2015 to 2017 are due shifts from contractual providers to employing additional staff, and expanded program offerings at Ridgeland Commons and in the General Recreation departments. The larger increases between 2017 and 2019 were due to the District increasing the minimum wage from \$8.25 to \$10.00 per hour in 2017 and then \$11.00 per hour in 2018 and \$12.00 per hour in 2019. The increase for 2020 is due to increasing minimum wage for year round part-time staff to \$13.00 per hour and \$12.00 per hour for seasonal staff.

# Contractual Services

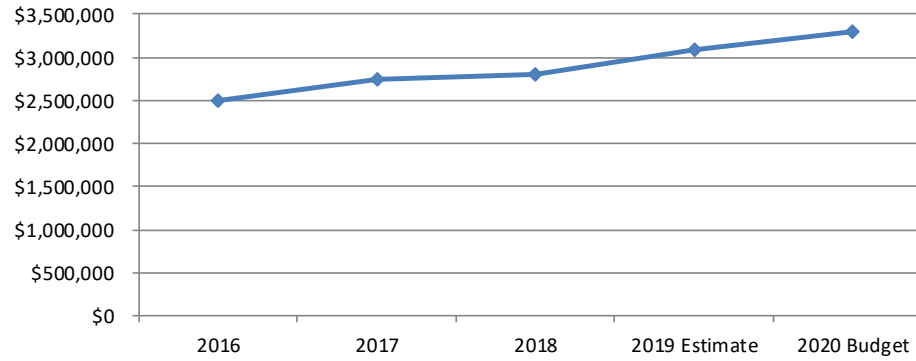
## Description

The contractual service expenses include payment for all services provided to the District.

## 2020 Contractual Services Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$577,171	\$714,614	\$621,692	\$886,554	\$1,034,335
Liability	\$215,988	\$228,915	\$271,024	\$271,450	\$281,409
Audit	\$17,000	\$16,000	\$16,450	\$19,350	\$19,500
Recreation	\$820,981	\$849,659	\$1,013,107	\$938,790	\$990,568
Museum	\$64,101	\$85,036	\$35,656	\$18,950	\$20,800
Special Recreation	\$509,465	\$538,078	\$529,203	\$550,544	\$552,000
Special Facilities	\$257,350	\$281,352	\$290,067	\$358,917	\$354,730
Cheney Mansion	\$32,174	\$25,899	\$33,782	\$42,937	\$40,284
<b>Total Contractual</b>	<b>\$2,494,230</b>	<b>\$2,739,553</b>	<b>\$2,810,982</b>	<b>\$3,087,492</b>	<b>\$3,293,626</b>

## Budget Assumptions

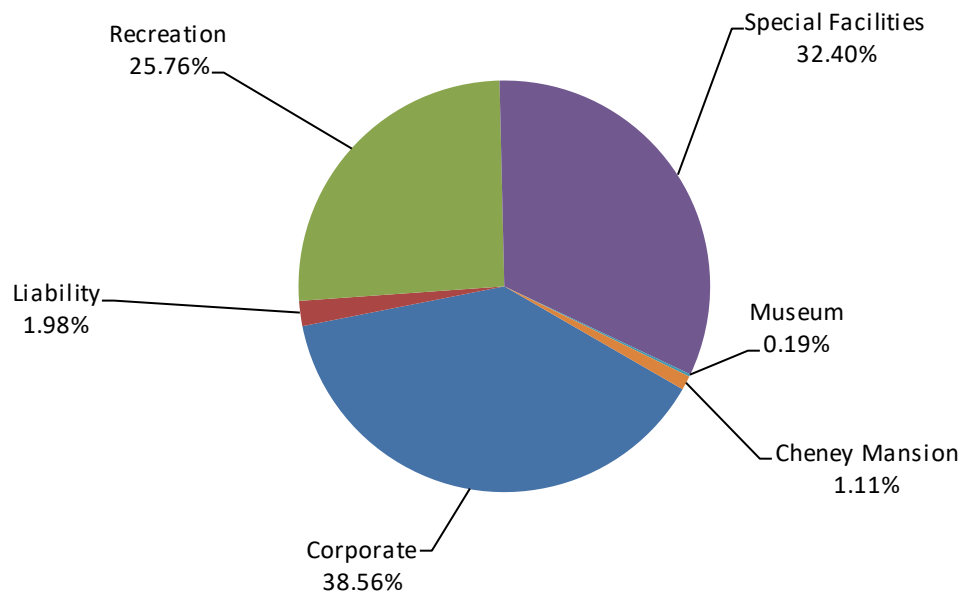
Contractual services are budgeted to increase in 2020 because of increased recreation programming.

# Materials and Supplies

## Description

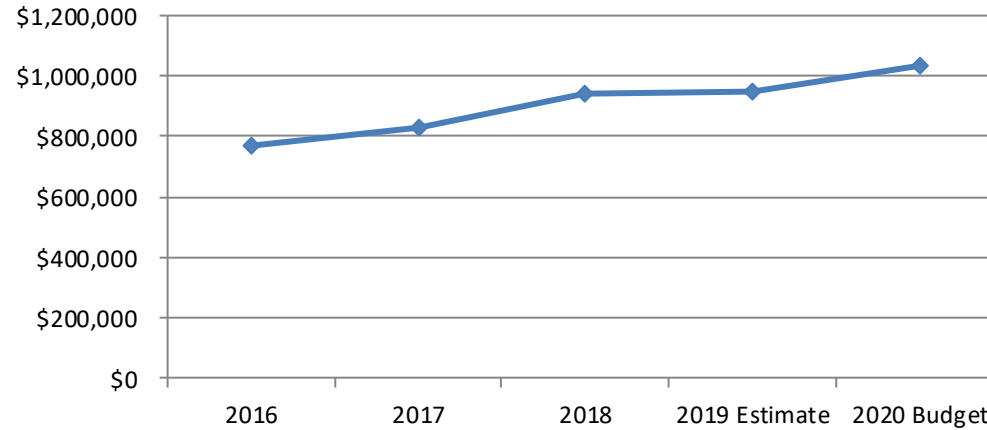
Materials and Supplies Expense include all items with an expected life of less than three years.

## 2020 Materials and Supplies Distribution





## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$290,653	\$335,562	\$362,845	\$396,400	\$398,642
Liability	\$8,616	\$16,558	\$29,743	\$18,000	\$20,418
Recreation	\$186,746	\$197,617	\$248,269	\$240,360	\$266,320
Special Facilities	\$272,733	\$271,330	\$289,346	\$277,973	\$334,940
Museum	\$1,754	\$486	\$619	\$780	\$2,000
Cheney Mansion	\$11,602	\$10,553	\$13,250	\$11,650	\$11,430
<b>Total Materials and Supplies</b>	<b>\$772,103</b>	<b>\$832,107</b>	<b>\$944,072</b>	<b>\$945,163</b>	<b>\$1,033,750</b>

## Budget Assumptions

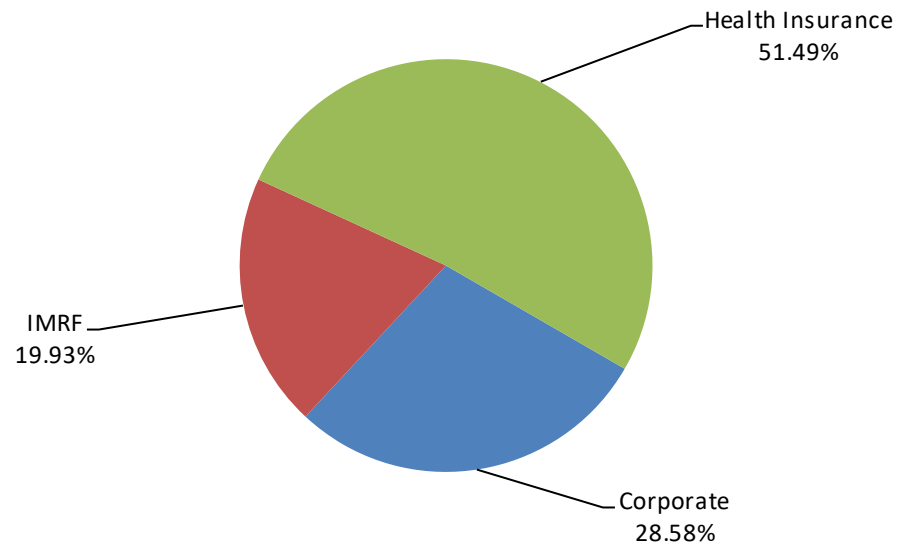
The 2020 budgeted amounts assume an increase of the current CPI of 2.1% and program participation expectations. This budget area also includes building supplies for any necessary repairs.

# Benefits

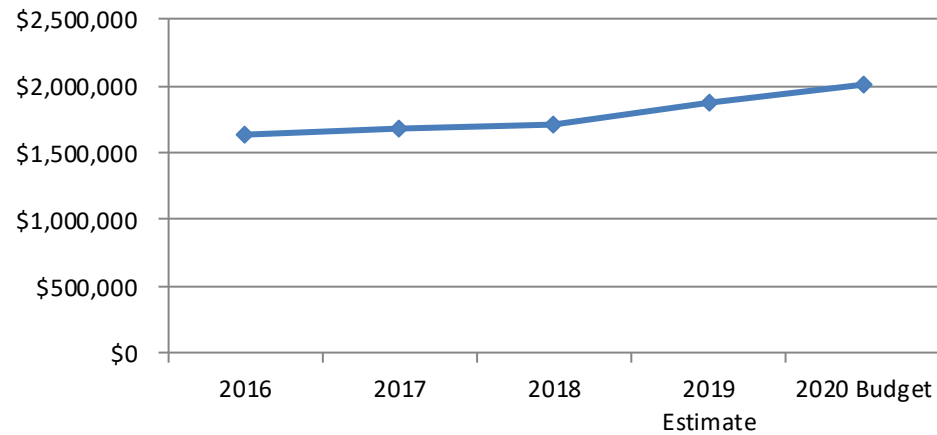
## Description

This expense covers the employer portion of all benefits including employee insurance, IMRF, and FICA.

## 2020 Benefits Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$428,616	\$448,438	\$479,557	\$560,000	\$573,700
IMRF	\$379,880	\$368,443	\$361,028	\$350,000	\$400,000
Health Insurance	\$834,174	\$859,613	\$867,468	\$962,309	\$1,033,337
<b>Total Benefits</b>	<b>\$1,642,669</b>	<b>\$1,676,495</b>	<b>\$1,708,054</b>	<b>\$1,872,309</b>	<b>\$2,007,037</b>

## Budget Assumptions

Health insurance rates are projected to decrease by approximately 6% in 2020. The District is budgeted to be fully staffed for all of 2020 and historically there have been vacancies throughout the year due to turn over. FICA and IMRF pension costs are budgeted to increase with salary increases.

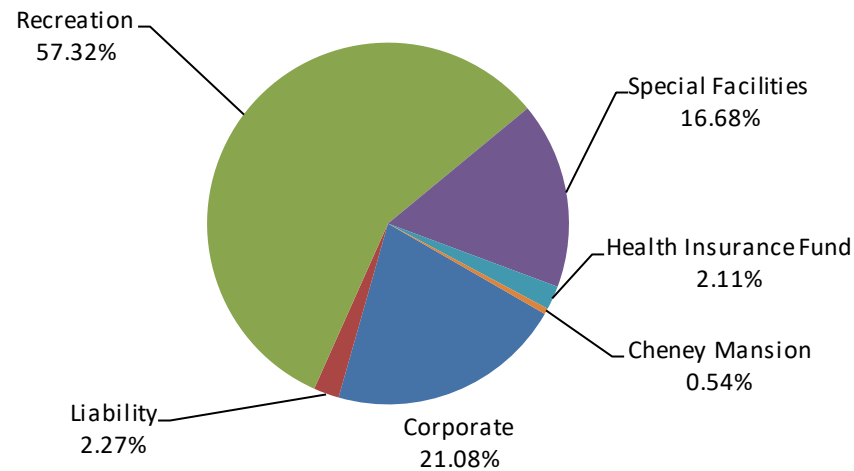
# Miscellaneous Expense

## Description

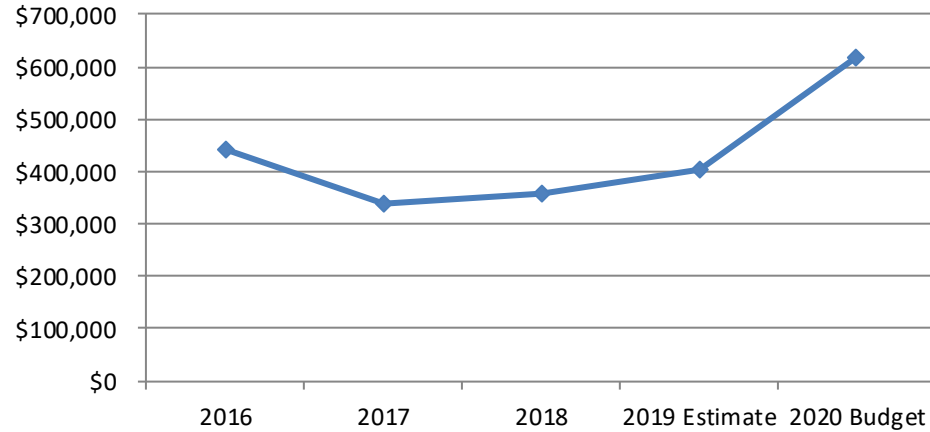
The miscellaneous expense category includes many of the Park District's additional employee benefits such as:

- Professional membership dues and subscriptions
- Conference and training
- Continuing education
- Employee recognition

## 2020 Miscellaneous Expense Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$111,916	\$131,263	\$98,627	\$101,028	\$129,971
Liability	\$11,403	\$7,893	\$2,106	\$12,750	\$14,000
Recreation	\$119,381	\$129,776	\$181,615	\$188,013	\$353,378
Special Facilities	\$183,377	\$63,065	\$67,356	\$84,729	\$102,835
Health Insurance Fund	\$13,428	\$7,322	\$9,562	\$13,960	\$13,000
Cheney Mansion	\$1,731	\$1,106	\$47	\$3,200	\$3,343
<b>Total Miscellaneous</b>	<b>\$441,237</b>	<b>\$340,425</b>	<b>\$359,312</b>	<b>\$403,680</b>	<b>\$616,527</b>

## Budget Assumptions

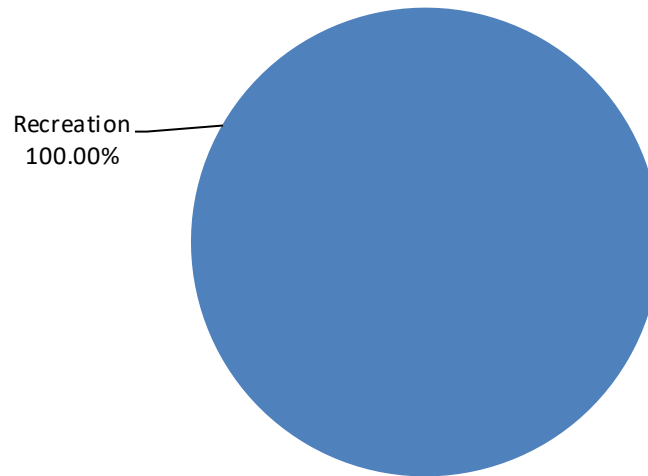
The 2020 budget includes a commitment to send employees to national, state and local conferences and various training. The District has budgeted for larger and more frequent training opportunities, leading to a substantial increase in these expense lines.

# Debt Service Expense

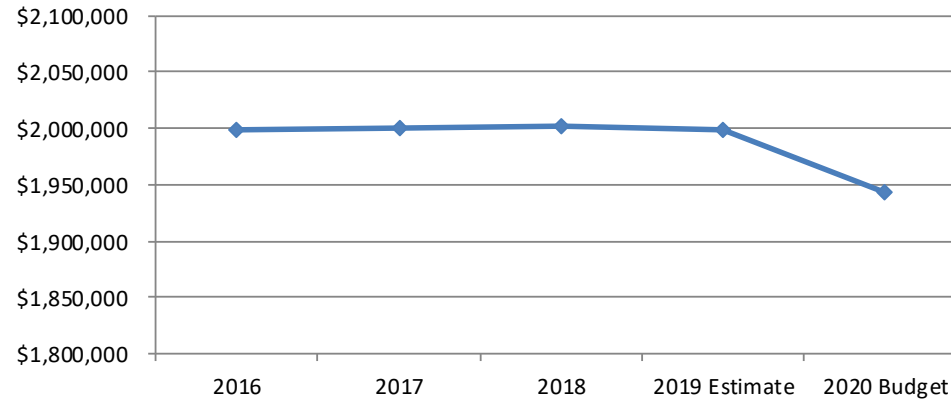
## Description

The Park District pays the principal and interest as scheduled on debt and capital leases. 2019-debt expense includes payment of bonds issued in 2011, 2012, and 2013 for Ridgeland Common, Gymnastics and Recreation Center, and 218 Madison Street.

## 2019 Debt Service Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Recreation	\$1,997,969	\$2,000,194	\$2,002,119	\$1,998,644	\$1,943,050
<b>Total Debt Service</b>	<b>\$1,997,969</b>	<b>\$2,000,194</b>	<b>\$2,002,119</b>	<b>\$1,998,644</b>	<b>\$1,943,050</b>

## Budget Assumptions

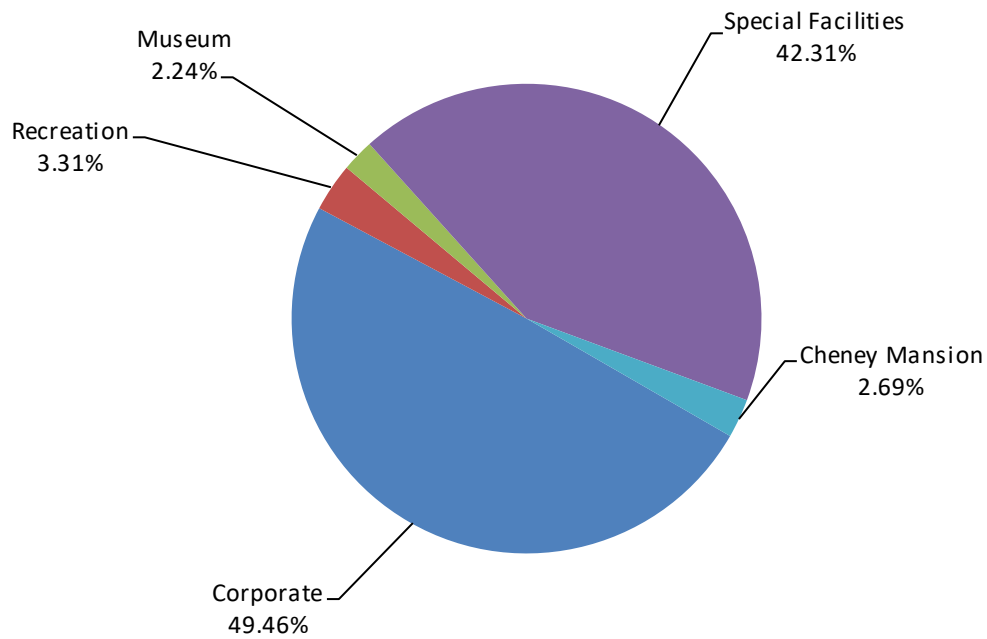
This budget includes the principal and interest payments on the bonds issued in 2011, 2012, and 2019. The debt is staggered in a way that the principal and interest payments are relatively consistent through 2032.

# Utilities

## Description

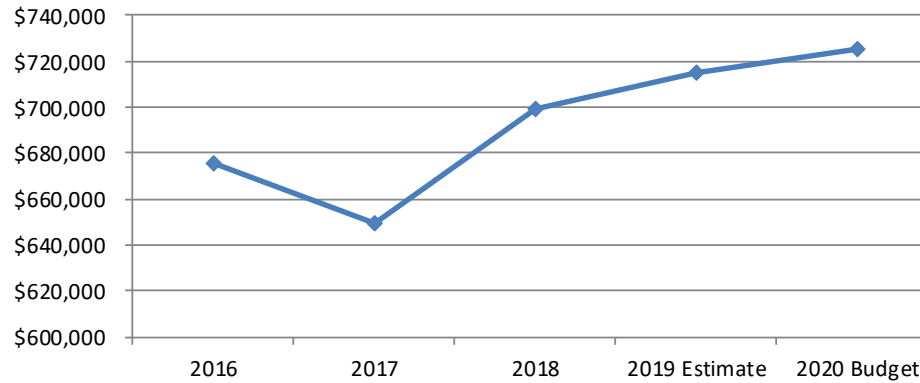
The Park District pays for electricity, heating gas, water and telephone for all of its facilities as well as a limited amount of security monitoring.

## 2020 Utilities Distribution





## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$251,848	\$292,150	\$276,586	\$349,573	\$358,827
Recreation	\$100,118	\$28,023	\$81,647	\$23,300	\$24,000
Museum	\$12,559	\$16,915	\$14,138	\$15,735	\$16,235
Special Facilities	\$286,091	\$290,425	\$304,795	\$307,985	\$306,920
Cheney Mansion	\$25,249	\$22,078	\$22,317	\$18,730	\$19,490
<b>Total Utilities</b>	<b>\$675,865</b>	<b>\$649,592</b>	<b>\$699,483</b>	<b>\$715,323</b>	<b>\$725,472</b>

## Budget Assumptions

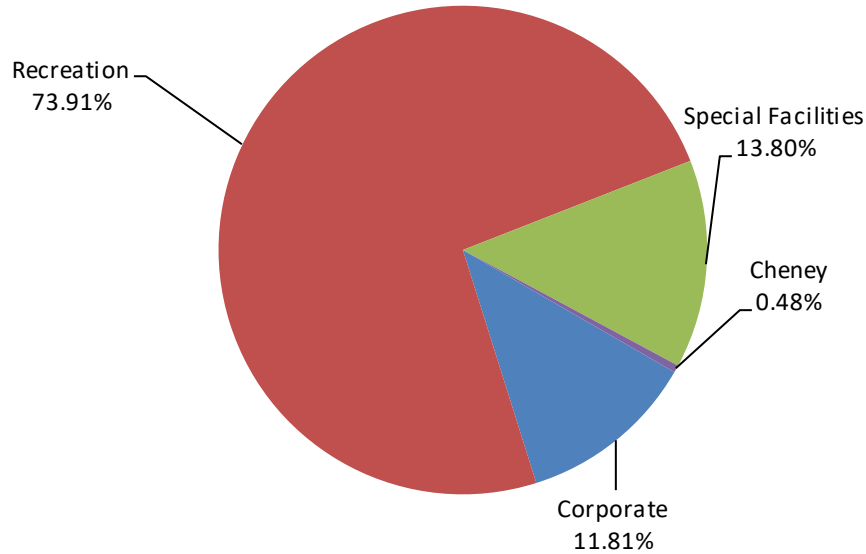
The Park District locks in many of our utility rates in an attempt to control rising energy costs. The steady increase in overall costs is due to the opening of the Gymnastics and Recreation Center in October 2013 and the reopened Ridgeland Complex Recreation center in June 2014, now offering 12 months of ice programming. Long-term, the district is expanding its renewable energy options and expects to see a decrease in coming years.

# Other Financing Uses

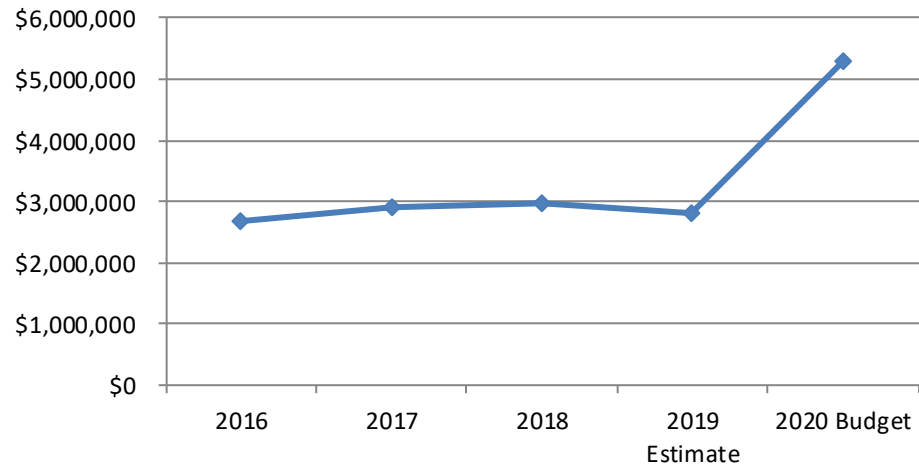
## Description

The Park District transfers money from three major funds (Corporate, Recreation, and Revenue Facilities) to three other funds (Capital Projects, Cheney Mansion, and the Health Insurance Fund). The transfers help to pay for major capital improvements, operating for community programs at Cheney Mansion, and health insurance expenses for eligible employees.

## 2020 Other Financing Uses Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Corporate	\$355,440	\$340,964	\$357,969	\$422,530	\$623,879
Recreation	\$1,615,569	\$1,538,210	\$1,482,746	\$1,695,486	\$3,903,860
Special Facilities	\$695,546	\$1,007,354	\$1,095,676	\$670,152	\$729,152
Cheney	\$0	\$26,414	\$24,167	\$25,179	\$25,179
<b>Total Other Financing Uses</b>	<b>\$2,666,555</b>	<b>\$2,912,942</b>	<b>\$2,960,558</b>	<b>\$2,813,347</b>	<b>\$5,282,070</b>

## Budget Assumptions

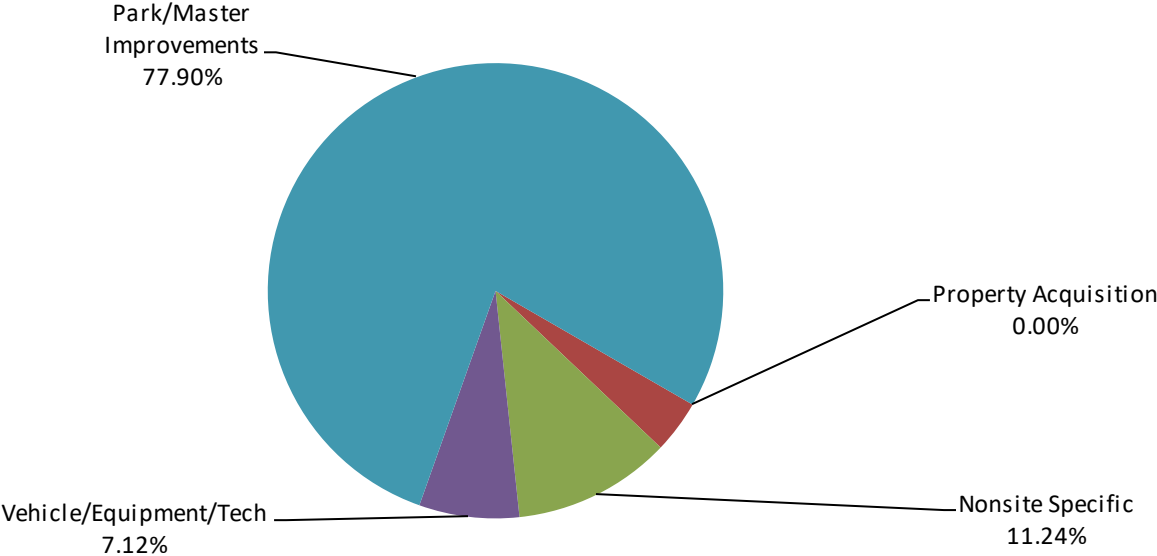
There is a steady decrease in fund transfers starting in 2011 due to the additional expense of debt service payments from bonds issued in 2011, 2012, and 2013. Transfers increased in 2015 due to higher revenue generation from the Recreation and Revenue Facilities funds. The increase in 2020 is due to excess fund balance available for transfers.

# Capital Improvements

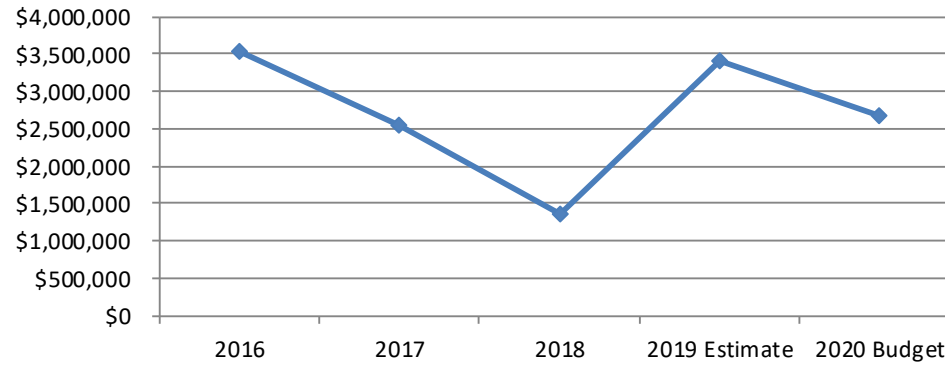
## Description

The capital project expense includes park and building improvements, site planning, technology improvements and vehicle replacement.

## 2020 Capital Improvements Distribution



## Historical Analysis



	2016	2017	2018	2019 Estimate	2020 Budget
Property Acquisition	\$222,519	\$89,590	\$0	\$564,914	\$0
Field Turf Replacement	\$7,714	\$0	\$0	\$0	\$100,000
Nonsite Specific	\$0	\$0	\$94,915	\$378,697	\$300,000
Vehicle/Equipment/Tech	\$188,054	\$47,793	\$50,948	\$40,000	\$190,000
Park/Master Improvements	\$3,102,251	\$2,407,959	\$1,204,827	\$2,430,884	\$2,080,000
Ridgeland Common	\$0	\$0	\$0	\$0	\$0
Buildings and Ground/Admin	\$0	\$0	\$0	\$0	\$0
<b>Total Capital Expense</b>	<b>\$3,520,537</b>	<b>\$2,545,342</b>	<b>\$1,350,690</b>	<b>\$3,414,495</b>	<b>\$2,670,000</b>

## Budget Assumptions

This budget assumes that all projects in the 2020-2024 capital improvement plans will progress on schedule.

**PARK DISTRICT of OAK PARK**  
**REVENUE / EXPENSE COMPARISON - ALL FUND TYPES**

DESCRIPTION	BUDGET 2018			BUDGET 2019			BUDGET 2020		
	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET	REVENUE	EXPENSE	NET
<b>CORPORATE</b>									
ADMINISTRATION	\$3,843,649	\$2,182,100	\$1,661,549	\$4,503,440	\$2,297,723	\$2,205,717	\$4,863,471	\$2,817,711	\$2,045,760
CONSERVATORY	88,250	318,440	(\$230,190)	106,950	332,203	(\$225,253)	127,210	362,270	(\$235,060)
PARKS & PLANNING	115,000	2,016,724	(\$1,901,724)	248,015	2,511,394	(\$2,263,379)	245,264	2,577,345	(\$2,332,081)
TOTAL CORPORATE	\$4,046,899	\$4,517,264	(\$470,365)	\$4,858,405	\$5,141,320	(\$282,915)	\$5,235,945	\$5,757,325	(\$521,380)
<b>IMRF</b>	\$447,085	\$420,000	\$27,085	\$359,856	\$350,000	\$9,856	\$368,951	\$400,000	(\$31,049)
<b>LIABILITY</b>	\$336,385	\$343,048	(\$6,663)	\$369,071	\$372,078	(\$3,007)	\$378,402	\$380,082	(\$1,680)
<b>AUDIT</b>	\$19,025	\$16,500	\$2,525	\$19,138	\$16,500	\$2,638	\$20,673	\$19,500	\$1,173
<b>RECREATION</b>									
ADMINISTRATION	\$3,975,647	\$4,292,895	(\$317,248)	\$3,889,995	\$4,459,269	(\$569,274)	\$4,510,779	\$6,746,361	(\$2,235,582)
COMMUNICATIONS	\$64,400	\$510,406	(\$446,006)	\$78,905	\$525,861	(\$446,956)	\$87,935	\$574,386	(\$486,451)
CUSTOMER SERVICE	0	372,416	(\$372,416)	0	388,706	(\$388,706)	0	394,948	(\$394,948)
FACILITY OPERATIONS	95,740	342,195	(\$246,455)	0	0	\$0	0	0	\$0
SPORTS AND FITNESS	1,137,479	712,774	\$424,705	1,241,413	765,231	\$476,182	1,318,383	790,190	\$528,193
GENERAL RECREATION	2,473,506	1,299,416	\$1,174,090	2,787,971	1,453,847	\$1,334,124	3,058,951	1,594,887	\$1,464,064
TOTAL RECREATION	\$7,746,772	\$7,530,102	\$216,670	\$7,998,284	\$7,592,915	\$405,369	\$8,976,048	\$10,100,772	(\$1,124,724)
<b>MUSEUM</b>	\$47,561	\$96,655	(\$49,094)	\$49,702	\$40,071	\$9,631	\$50,889	\$39,035	\$11,854
<b>SPECIAL RECREATION</b>	\$549,850	\$527,568	\$22,282	\$587,275	\$550,544	\$36,731	\$623,562	\$552,000	\$71,562
<b>SPECIAL FACILITIES</b>									
ADMIN	\$0	\$1,224,896	(\$1,224,896)	\$0	\$840,536	(\$840,536)	\$0	\$912,031	(\$912,031)
POOLS	1,016,355	358,000	\$658,355	991,148	384,830	\$606,318	974,169	469,994	\$504,175
ICE ARENA	1,498,266	506,214	\$992,052	1,617,129	499,576	\$1,117,553	1,628,824	567,694	\$1,061,129
DOG PARK	24,375	13,029	\$11,346	0	0	\$0	0	0	\$0
GYMNASTICS	1,123,061	843,473	\$279,588	1,169,147	843,513	\$325,634	1,153,134	872,526	\$280,608
MAINTENANCE	0	902,059	(\$902,059)	2,400	924,622	(\$922,222)	1,650	997,449	(\$995,799)
CONCESSIONS	108,000	80,825	\$27,175	102,300	76,630	\$25,670	103,838	85,469	\$18,369
TOTAL SPECIAL FACILITIES	\$3,770,057	\$3,928,496	(\$158,439)	\$3,882,124	\$3,569,706	\$312,418	\$3,861,615	\$3,905,163	(\$43,548)
<b>HEALTH INSURANCE</b>	\$965,981	\$1,017,142	(\$51,161)	\$997,551	\$1,037,920	(\$40,369)	\$1,043,670	\$1,046,337	(\$2,667)
<b>CAPITAL PROJECTS</b>	\$2,133,335	\$2,220,000	(\$86,665)	\$1,937,460	\$2,995,000	(\$1,057,540)	\$4,356,050	\$2,670,000	\$1,686,050
<b>CHENEY MANSION</b>	\$237,169	\$168,419	\$68,750	\$271,635	\$193,057	\$78,578	\$263,145	\$205,654	\$57,492
<b>TOTAL</b>	\$20,300,119	\$20,785,194	(\$485,075)	\$21,330,501	\$21,859,111	(\$528,610)	\$25,178,950	\$25,075,868	\$103,082

**PARK DISTRICT OF OAK PARK**  
**REVENUE AND EXPENSE COMPARISON - BY SOURCE**

<b>REVENUE COMPARISON</b>				<b>VARIANCE</b>	<b>% CHANGE</b>
<b>SOURCE</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>2019-2020</b>	<b>2019-2020</b>
	<b>2018</b>	<b>2019</b>	<b>2020</b>		
Property Taxes	\$ 8,908,567	\$ 9,334,007	\$ 10,278,523	\$ 944,516	10.12%
Fees and Charges	1,562,619	1,534,145	1,479,322	(54,823)	-3.57%
Intergovernmental Revenue	200,000	209,835	212,000	2,165	1.03%
Rentals	702,470	720,702	734,271	13,569	1.88%
Miscellaneous	242,425	339,585	414,011	74,426	21.92%
Donations and Sponsorship	111,300	112,755	157,005	44,250	39.24%
Other Financing Sources	2,931,558	2,813,618	\$5,282,070	2,468,452	87.73%
Program Revenue	5,641,180	6,265,854	6,621,749	355,895	5.68%
<b>TOTAL</b>	<b>\$ 20,300,119</b>	<b>\$ 21,330,501</b>	<b>\$ 25,178,951</b>	<b>\$ 3,848,450</b>	<b>18.04%</b>

<b>EXPENSE COMPARISON</b>				<b>VARIANCE</b>	<b>% CHANGE</b>
<b>FUNCTION</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>BUDGETED</b>	<b>2019-2020</b>	<b>2019-2020</b>
	<b>2018</b>	<b>2019</b>	<b>2020</b>		
Wages	\$ 6,896,855	\$ 7,090,809	\$ 7,504,337	\$ 413,528	5.83%
Contractual Services	2,757,799	2,961,437	\$ 3,293,626	332,188	11.22%
Materials & Supplies	844,017	906,349	\$ 1,033,750	127,400	14.06%
Benefits	1,951,142	1,917,367	\$ 2,007,037	89,670	4.68%
Miscellaneous	454,191	462,653	\$ 616,527	153,873	33.26%
Debt Service	2,002,119	1,998,644	\$ 725,472	(1,273,172)	-63.70%
Utilities	698,512	713,234	\$ 1,943,050	1,229,816	172.43%
Other Financing Uses	2,960,558	2,813,617	\$ 5,282,070	2,468,453	87.73%
Capital Projects	2,220,000	2,995,000	\$ 2,670,000	(325,000)	-10.85%
<b>TOTAL</b>	<b>\$ 20,785,194</b>	<b>\$ 21,859,111</b>	<b>\$ 25,075,868</b>	<b>\$ 3,216,757</b>	<b>14.72%</b>

**PARK DISTRICT OF OAK PARK**  
**REVENUE COMPARISON - ALL FUND TYPES**

DESCRIPTION	2018 BUDGET	2019 BUDGET	2020 BUDGET	VARIANCE 2019-2020	% TOTAL BUDGET
<b>CORPORATE</b>					
ADMINISTRATION	\$3,843,649	\$4,503,440	\$4,863,471	7.99%	19.32%
CONSERVATORY	\$88,250	\$106,950	\$127,210	18.94%	0.51%
PARKS & PLANNING	\$115,000	\$248,015	\$245,264	-1.11%	0.97%
TOTAL CORPORATE	<u>\$4,046,899</u>	<u>\$4,858,405</u>	<u>\$5,235,945</u>	7.77%	20.79%
<b>IMRF</b>	\$447,085	\$359,856	\$368,951	2.53%	1.47%
<b>LIABILITY INSURANCE</b>	\$336,385	\$369,071	\$378,402	2.53%	1.50%
<b>AUDIT</b>	\$19,025	\$19,138	\$20,673	8.02%	0.08%
<b>RECREATION</b>					
ADMINISTRATION	\$3,975,647	\$3,889,995	\$4,510,779	15.96%	17.91%
COMMUNICATIONS	\$64,400	\$78,905	\$87,935	11.44%	0.35%
CUSTOMER SERVICE	\$0	\$0	\$0	0.00%	0.00%
FACILITY OPERATIONS	\$95,740	\$0	\$0	0.00%	0.00%
SPORTS AND FITNESS	\$1,137,479	\$1,241,413	\$1,318,383	6.20%	5.24%
GENERAL RECREATION	\$2,473,506	\$2,787,971	\$3,058,951	9.72%	12.15%
TOTAL RECREATION	<u>\$7,746,772</u>	<u>\$7,998,284</u>	<u>\$8,976,048</u>	12.22%	35.65%
<b>MUSEUM</b>	\$47,561	\$49,702	\$50,889	2.39%	0.20%
<b>SPECIAL RECREATION</b>	\$549,850	\$587,275	\$623,562	6.18%	2.48%
<b>SPECIAL FACILITIES</b>					
ADMIN	\$0	\$0	\$0	0.00%	0.00%
POOLS	\$1,016,355	\$991,148	\$974,169	-1.71%	3.87%
ICE ARENA	\$1,498,266	\$1,617,129	\$1,628,824	0.72%	6.47%
DOG PARK	\$24,375	\$0	\$0	-	0.00%
GYMNASTICS	\$1,123,061	\$1,169,147	\$1,153,134	-1.37%	4.58%
MAINTENANCE	\$0	\$2,400	\$1,650	-	0.01%
CONCESSIONS	\$108,000	\$102,300	\$103,838	1.50%	0.41%
TOTAL SPECIAL FACILITIES	<u>\$3,770,057</u>	<u>\$3,882,124</u>	<u>\$3,861,615</u>	-0.53%	15.34%
<b>HEALTH INSURANCE FUND</b>	\$965,981	\$997,551	\$1,043,670	4.62%	4.15%
<b>CAPITAL PROJECTS</b>	\$2,133,335	\$1,937,460	\$4,356,050	124.83%	17.30%
<b>CHENEY MANSION</b>	\$237,169	\$271,635	\$263,145	-3.13%	1.05%
TOTAL	<u>\$20,300,119</u>	<u>\$21,330,501</u>	<u>\$25,178,950</u>	18.04%	100.00%

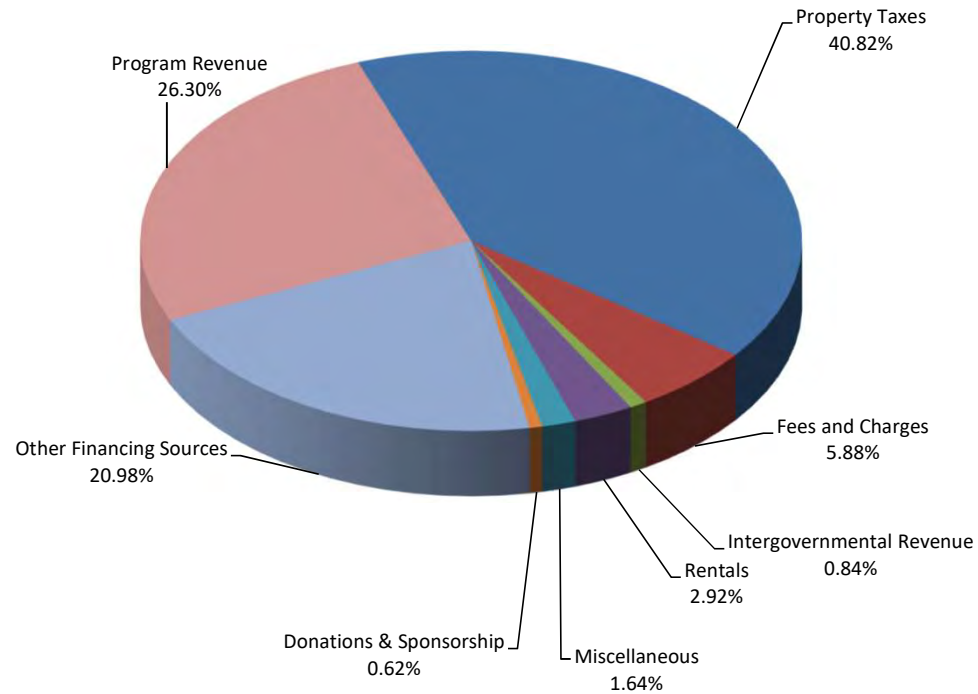


**PARK DISTRICT OF OAK PARK  
REVENUE - BY SOURCE**

FISCAL YEARS 2018, 2019, 2020

SOURCE	BUDGETED 2018	PERCENT OF TOTAL	BUDGETED 2019	PERCENT OF TOTAL	BUDGETED 2020	PERCENT OF TOTAL
Property Taxes	8,908,567	43.9%	9,334,007	43.8%	10,278,523	40.8%
Fees and Charges	1,562,619	7.7%	1,534,145	7.2%	1,479,322	5.9%
Intergovernmental Revenue	200,000	1.0%	209,835	1.0%	212,000	0.8%
Rentals	702,470	3.5%	720,702	3.4%	734,271	2.9%
Miscellaneous	242,425	1.2%	339,585	1.6%	414,011	1.6%
Donations & Sponsorship	111,300	0.5%	112,755	0.5%	157,005	0.6%
Other Financing Sources	2,931,558	14.4%	2,813,618	13.2%	5,282,070	21.0%
Program Revenue	5,641,180	27.8%	6,265,854	29.4%	6,621,749	26.3%
<b>TOTAL</b>	<b>20,300,119</b>		<b>21,330,501</b>		<b>25,178,951</b>	

**BUDGETED 2019 REVENUE BY SOURCE**



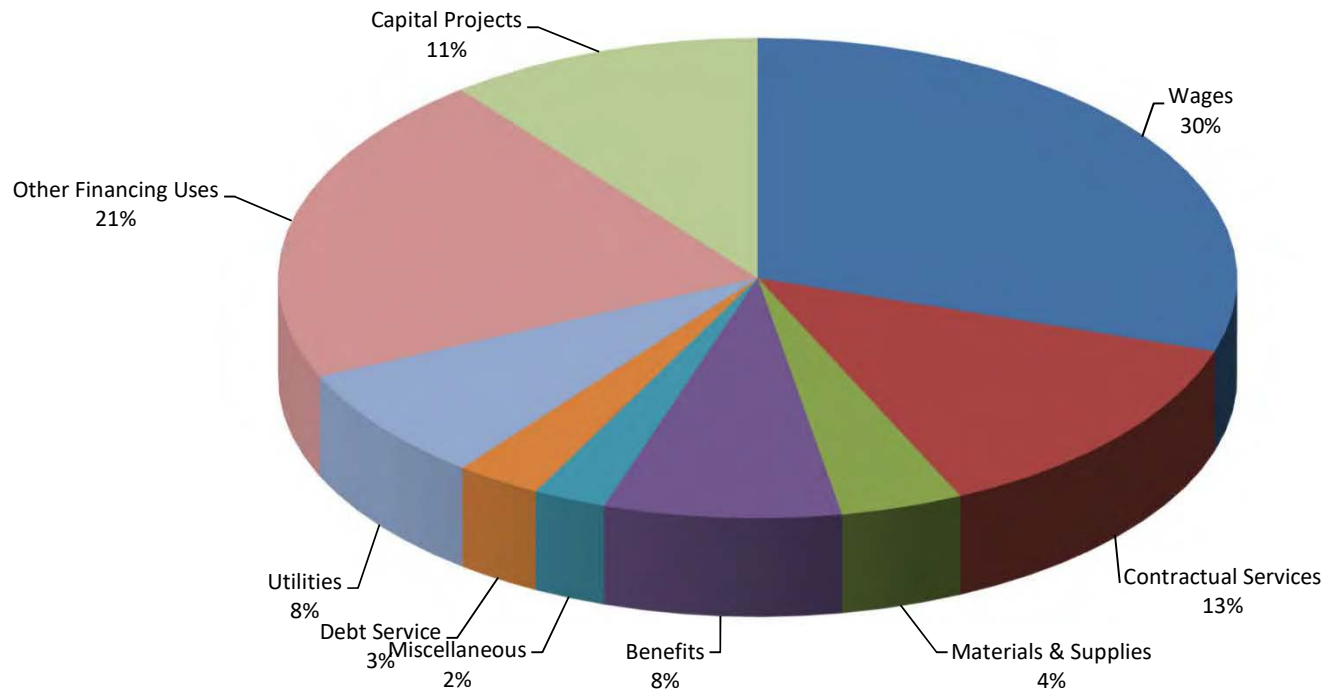
**PARK DISTRICT OF OAK PARK  
EXPENDITURE COMPARISON - ALL FUND TYPES**

DESCRIPTION	2018 BUDGET	2019 BUDGET	2020 BUDGET	VARIANCE 2019-2020	% TOTAL BUDGET
<b>CORPORATE</b>					
ADMINISTRATION	\$2,182,100	\$2,297,723	\$2,817,711	22.63%	11.24%
CONSERVATORY	\$318,440	\$332,203	\$362,270	9.05%	1.44%
BUILDINGS & GROUNDS	<u>\$2,016,724</u>	<u>\$2,511,394</u>	<u>\$2,577,345</u>	2.63%	10.28%
TOTAL CORPORATE	\$4,517,264	\$5,141,320	\$5,757,325	11.98%	22.96%
<b>IMRF</b>	\$420,000	\$350,000	\$400,000	14.29%	1.60%
<b>LIABILITY INSURANCE</b>	\$343,048	\$372,078	\$380,082	2.15%	1.52%
<b>AUDIT</b>	\$16,500	\$16,500	\$19,500	18.18%	0.08%
<b>RECREATION</b>					
ADMINISTRATION	\$4,292,895	\$4,459,269	\$6,746,361	51.29%	26.90%
COMMUNICATIONS	\$510,406	\$525,861	\$574,386	9.23%	2.29%
CUSTOMER SERVICE	\$372,416	\$388,706	\$394,948	1.61%	1.58%
FACILITY OPERATIONS	\$342,195	\$0	\$0	0.00%	0.00%
SPORTS AND FITNESS	\$712,774	\$765,231	\$790,190	3.26%	3.15%
GENERAL RECREATION	<u>\$1,299,416</u>	<u>\$1,453,847</u>	<u>\$1,594,887</u>	9.70%	6.36%
TOTAL RECREATION	\$7,530,102	\$7,592,915	\$10,100,772	33.03%	40.28%
<b>MUSEUM</b>	\$96,655	\$40,071	\$39,035	-2.59%	0.16%
<b>SPECIAL RECREATION</b>	\$527,568	\$550,544	\$552,000	0.26%	2.20%
<b>REVENUE FACILITIES</b>					
ADMIN	\$1,224,896	\$840,536	\$912,031	8.51%	3.64%
POOLS	\$358,000	\$384,830	\$469,994	22.13%	1.87%
ICE ARENA	\$506,214	\$499,576	\$567,694	13.64%	2.26%
DOG PARK	\$13,029	\$0	\$0	0.00%	0.00%
GYMNASTICS	\$843,473	\$843,513	\$872,526	3.44%	3.48%
MAINTENANCE	\$902,059	\$924,622	\$997,449	7.88%	3.98%
CONCESSIONS	<u>\$80,825</u>	<u>\$76,630</u>	<u>\$85,469</u>	11.53%	0.34%
TOTAL REVENUE FACILITIES	\$3,928,496	\$3,569,706	\$3,905,163	9.40%	15.57%
<b>HEALTH INSURANCE</b>	\$1,017,142	\$1,037,920	\$1,046,337	0.81%	4.17%
<b>CAPITAL PROJECTS</b>	\$2,220,000	\$2,995,000	\$2,670,000	-10.85%	10.65%
<b>CHENEY MANSION</b>	\$168,419	\$193,057	\$205,654	6.52%	0.82%
TOTAL	<u>\$20,785,194</u>	<u>\$21,859,111</u>	<u>\$25,075,868</u>	14.72%	100.00%

**PARK DISTRICT OF OAK PARK**  
**EXPENDITURES - BY SOURCE**  
 FISCAL YEARS 2018, 2019, 2020

SOURCE	BUDGETED 2018	PERCENT OF TOTAL	BUDGETED 2019	PERCENT OF TOTAL	BUDGETED 2020	PERCENT OF TOTAL
Wages	6,896,855	33.18%	7,090,809	32.44%	7,504,337	29.93%
Contractual Services	2,757,799	13.27%	2,961,437	13.55%	3,293,626	13.13%
Materials & Supplies	844,017	4.06%	906,349	4.15%	1,033,750	4.12%
Benefits	1,951,142	9.39%	1,917,367	8.77%	2,007,037	8.00%
Miscellaneous	454,191	2.19%	462,653	2.12%	616,527	2.46%
Debt Service	2,002,119	9.63%	1,998,644	9.14%	725,472	2.89%
Utilities	698,512	3.36%	713,234	3.26%	1,943,050	7.75%
Other Financing Uses	2,960,558	14.24%	2,813,617	12.87%	5,282,070	21.06%
Capital Projects	2,220,000	10.68%	2,995,000	13.70%	2,670,000	10.65%
<b>TOTAL</b>	<b>20,785,194</b>		<b>21,859,111</b>		<b>25,075,868</b>	

**BUDGETED 2018 EXPENSE BY SOURCE**



# Corporate Fund

The Corporate Fund is a governmental fund, operating on the modified accrual basis of accounting.

The Corporate Fund is the main operating fund for governmental units. This is a taxing fund, which includes Administration, Conservatory, Parks and Planning, and other financial transactions, which are not directly attributable to any other fund.

Budgeted revenues for the Corporate Fund in 2020 are \$5.24 million. Taxes represent the majority of Corporate Fund revenues. The remainder of revenue for the Corporate Fund comes from investment income, conservatory programs, building rental fees, and other miscellaneous income.

Budgeted expenditures for the Corporate Fund in 2020 are \$5.70 million.

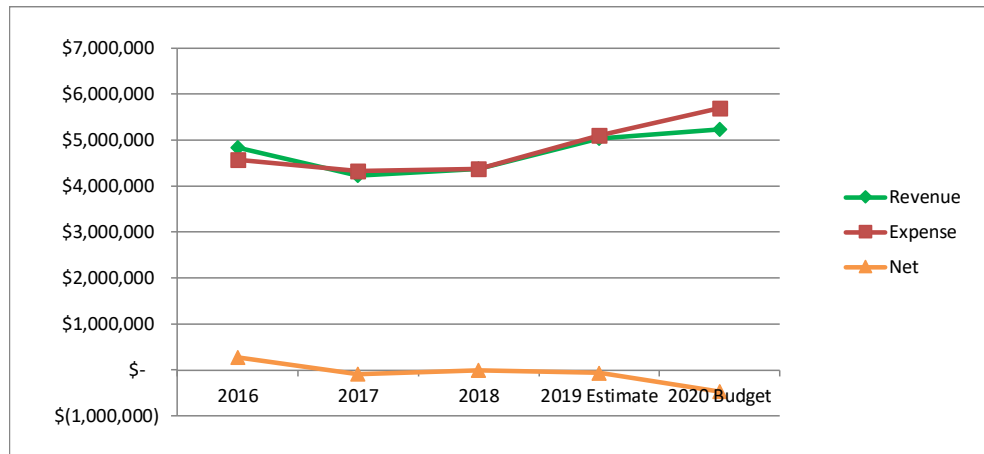
## Personnel

Full time staff levels have remained stable from an agency wide perspective, but there have been interdepartmental changes. In 2014, a full time position was moved from Special Facilities to Parks and Planning. In 2015, the position was moved back to Special Facilities based on agency needs, but an additional full time position was added to Parks and Planning based on an intergovernmental agreement with school district 97. Starting in 2017, the Communications Department has been moved to the Recreation Fund to keep the Corporate Fund below its tax rate limit.

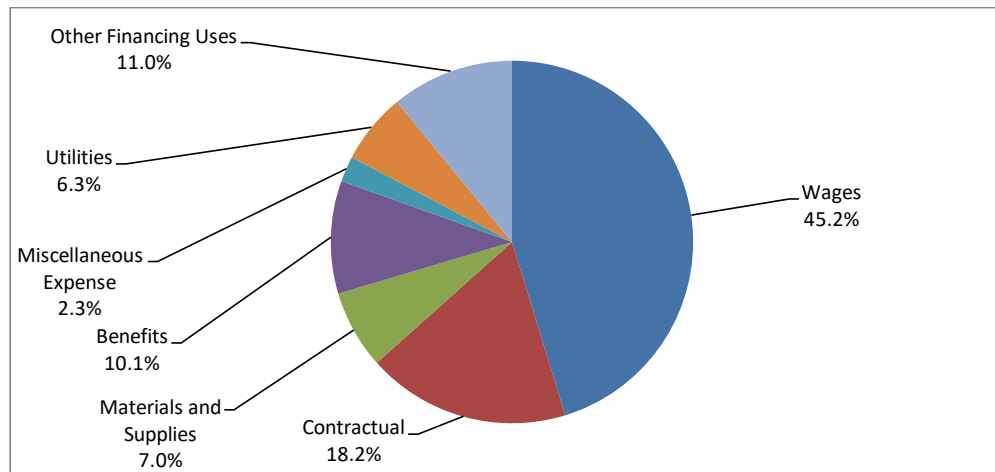
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Administration	10	10	10	10	10
Communications	2				
Conservatory	3	3	3	4	4
Parks and Planning	<u>14</u>	<u>14</u>	<u>14</u>	<u>16</u>	<u>15</u>
<b>Total</b>	29	27	27	30	29

## Historical Analysis

Corporate Fund con't



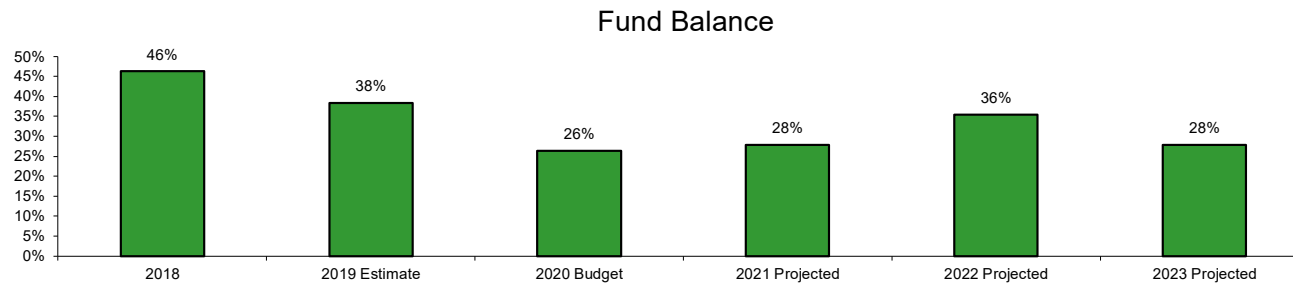
## 2020 Expense Distribution



# Budget Detail

Corporate Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Tax Receipts	\$3,724,058	\$4,230,000	\$4,481,471	\$5,546,100	\$5,452,022	\$5,441,063
Fees and Charges	\$111,118	\$77,500	\$79,300	\$80,886	\$82,504	\$84,154
Intergovernmental Revenue	\$194,018	\$223,343	\$212,000	\$216,240	\$220,565	\$224,976
Rent	\$61,179	\$162,569	\$174,264	\$176,007	\$177,767	\$181,322
Miscellaneous Revenue	\$256,370	\$312,969	\$248,000	\$251,720	\$255,496	\$260,606
Sponsorship & Donations	\$14,110	\$21,000	\$23,500	\$23,853	\$24,210	\$24,573
Program Revenue	\$16,475	\$15,800	\$17,410	\$17,758	\$18,113	\$18,476
<b>Total Revenue</b>	<b>\$4,377,328</b>	<b>\$5,043,181</b>	<b>\$5,235,945</b>	<b>\$6,312,564</b>	<b>\$6,230,677</b>	<b>\$6,235,170</b>
Wages	\$2,184,639	\$2,392,590	\$2,577,971	\$2,681,090	\$2,761,523	\$2,844,369
Contractual	\$621,692	\$886,554	\$1,034,335	\$1,049,850	\$1,065,598	\$1,081,582
Materials and Supplies	\$362,845	\$396,400	\$398,642	\$404,622	\$410,691	\$416,851
Benefit	\$479,557	\$560,000	\$573,700	\$590,911	\$608,638	\$626,897
Miscellaneous Expense	\$98,627	\$101,028	\$129,971	\$131,921	\$133,899	\$135,908
Utilities	\$276,586	\$349,573	\$358,827	\$376,768	\$395,607	\$415,387
Other Financing Uses	\$357,969	\$422,530	\$623,879	\$876,457	\$476,458	\$983,103
<b>Total Expenses</b>	<b>\$4,381,914</b>	<b>\$5,108,675</b>	<b>\$5,697,325</b>	<b>\$6,111,619</b>	<b>\$5,852,414</b>	<b>\$6,504,098</b>
<b>Net</b>	<b>(\$4,587)</b>	<b>(\$65,495)</b>	<b>(\$461,380)</b>	<b>\$200,945</b>	<b>\$378,263</b>	<b>(\$268,928)</b>
<b>Fund Balance</b>	<b>\$2,026,402</b>	<b>\$1,960,908</b>	<b>\$1,499,527</b>	<b>\$1,700,473</b>	<b>\$2,078,736</b>	<b>\$1,809,808</b>
	<b>46%</b>	<b>38%</b>	<b>26%</b>	<b>28%</b>	<b>36%</b>	<b>28%</b>
<b>\$ Amount Above Policy</b>	<b>\$930,923.87</b>	<b>\$683,739.00</b>	<b>\$75,196.10</b>	<b>\$172,568.05</b>	<b>\$615,632.46</b>	<b>\$183,783.48</b>



# Corporate Fund Administration

## Description

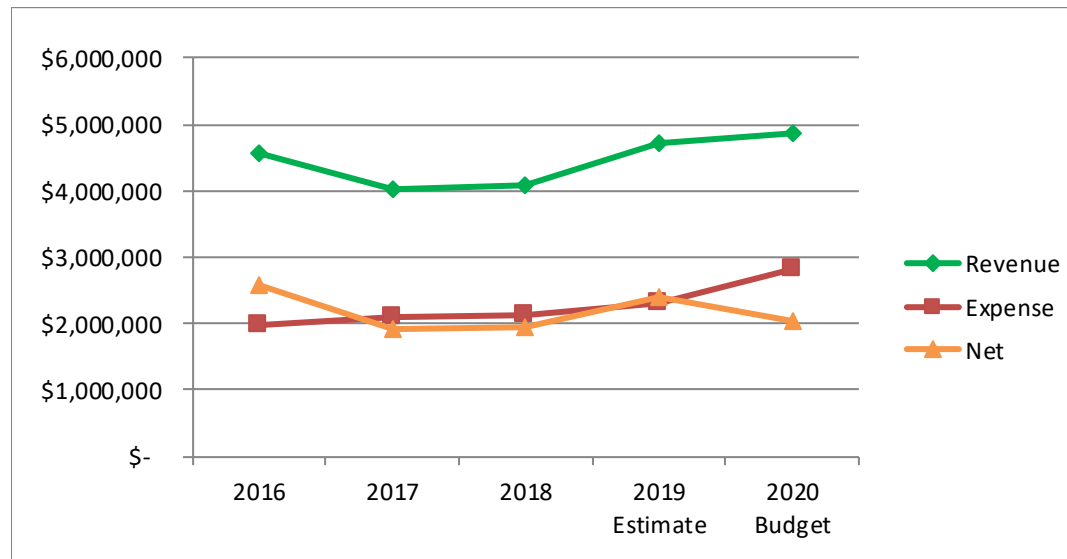
Corporate Fund Administration includes the Executive Director's Office, Business Operations, and Human Resources. Corporate Fund Administration is responsible for directing the daily operations, strategic planning, budget implementation and preparation, annual financial audit, and employee relations.

## 2019 Assessment

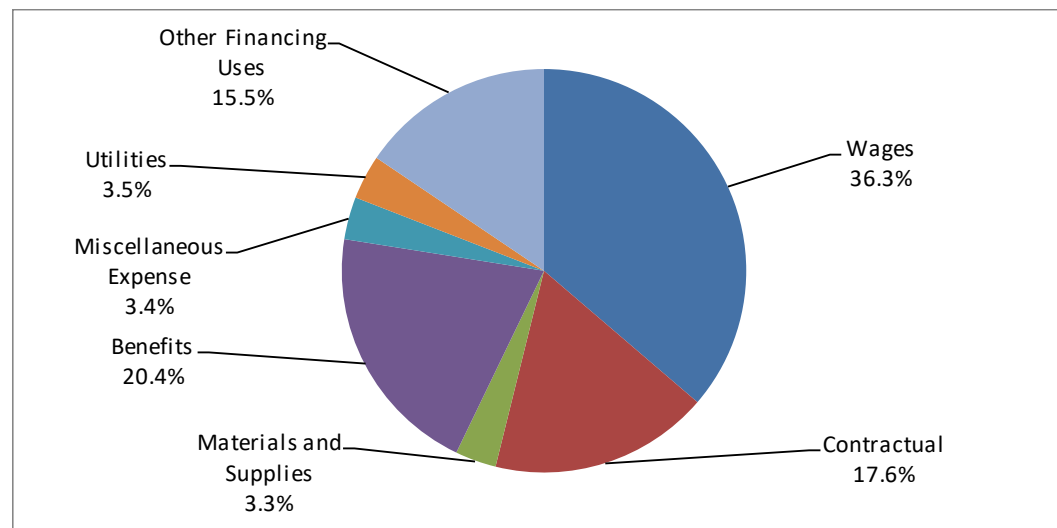
- A new printer and copier contract will be presented to the Park District Board in October, upon approval contract to be awarded in October.
- Review of the District's investment portfolio was completed by February 2019 and the majority of investments moved to iPrime. Investments for the District have generated high rates of return.
- Updated the District's technology plan in January, staff will work to implement needed changes in the future.

## 2020 Goals

- Hire an agency-wide volunteer coordinator position to leverage volunteer opportunities by the District.
  - *Performance Measure:* Recruit a minimum of 50 new volunteers by December 31, 2020.
  - *Strategic Initiative:* Organizational Excellence
- Successfully complete CAPRA reaccreditation.
  - *Performance Measure:* Meet the minimum requirements to achieve CAPRA accreditation in 2020.
  - *Strategic Initiative:* Organizational Excellence
- Collaborate with a minimum of two community groups to improve the District's diversity hiring and volunteering.
  - *Performance Measure:* Host two community job fairs by May 31, 2020.
  - *Strategic Initiative:* Organizational Excellence / Staff Excellence



2020 Expense Distribution





## Budget Detail

Corporate Fund Administration con't

	2016	2017	2018	2019 Estimate	2020 Budget
Tax Receipts	\$4,357,577	\$3,739,123	\$3,724,058	\$4,230,000	\$4,481,471
Intergovernmental Revenue	\$135,946	\$172,781	\$130,138	\$159,743	\$137,000
Miscellaneous Revenue	\$67,607	\$96,318	\$231,427	\$311,409	\$245,000
Sponsorship & Donations	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$4,561,130</b>	<b>\$4,008,223</b>	<b>\$4,085,623</b>	<b>\$4,701,152</b>	<b>\$4,863,471</b>
Wages	\$882,741	\$897,302	\$933,110	\$924,920	\$1,022,258
Contractual	\$280,172	\$296,403	\$246,220	\$377,480	\$495,175
Materials and Supplies	\$69,283	\$99,010	\$118,325	\$98,500	\$92,700
Benefits	\$428,616	\$448,438	\$479,557	\$560,000	\$573,700
Miscellaneous Expense	\$92,577	\$110,129	\$81,238	\$73,798	\$96,038
Utilities	\$70,617	\$85,971	\$97,792	\$96,900	\$100,000
Other Financing Uses	\$156,553	\$163,151	\$178,252	\$169,056	\$437,840
<b>Total Expenses</b>	<b>\$1,980,559</b>	<b>\$2,100,403</b>	<b>\$2,134,493</b>	<b>\$2,300,654</b>	<b>\$2,817,711</b>
<b>Net</b>	<b>\$2,580,571</b>	<b>\$1,907,820</b>	<b>\$1,951,130</b>	<b>\$2,400,498</b>	<b>\$2,045,760</b>

# Conservatory

## Description

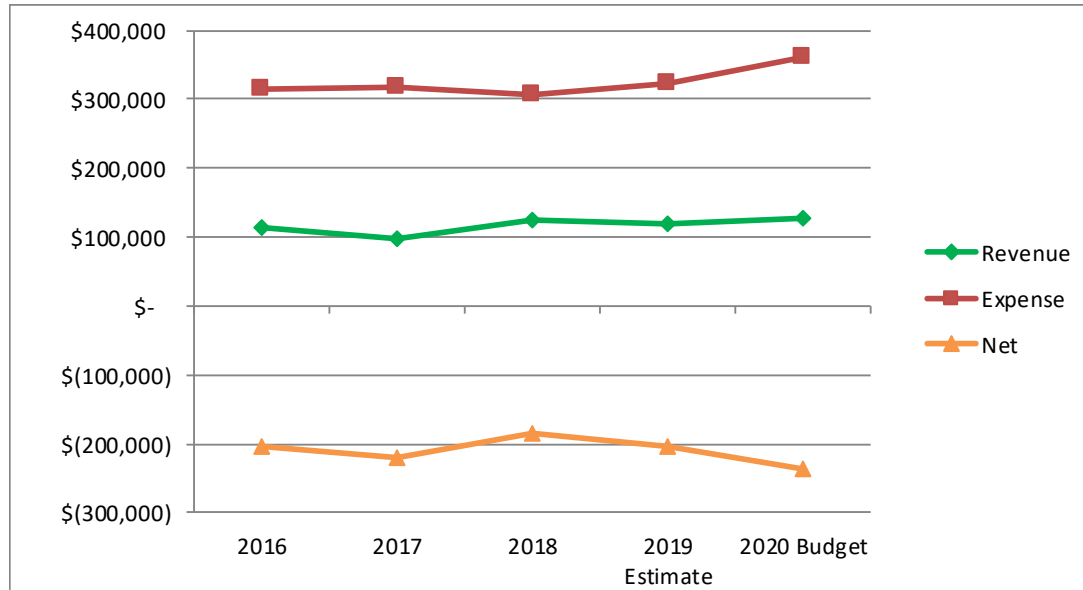
The Edwardian-style glass structure, built in 1929, houses a botanical collection of more than 3,000 plants, some of which date back to the Conservatory's founding. Over the years, the building fell into neglect. In 1970, a group of concerned citizens led a drive to preserve this unique resource. In 1986, the Friends of the Oak Park Conservatory was established with the mission to promote interest in the Oak Park Conservatory, offer educational and recreational opportunities and support projects that benefit the Oak Park Conservatory. In 2004, the Oak Park Conservatory was designated an Oak Park Landmark, and was added to the National Register of Historic Places in 2005. The Conservatory staff is responsible for growing plants for monthly floral displays within the facility. They also design and install the summer plant displays throughout the park system, maintain the landscape at Cheney Mansion, oversee the maintenance of native perennials, and take care of all weeding needs throughout the District.

## 2019 Assessment

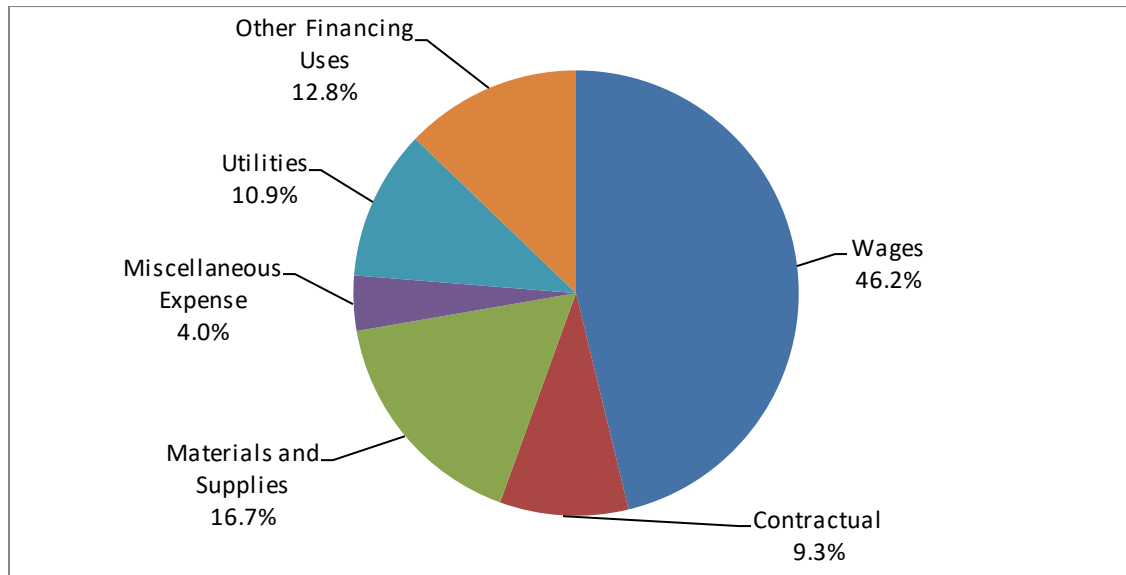
- Water harvesting system was installed April 2019, it is currently collecting water and water usage is underway.
- A strategy working with homeless in the community has begun. In early spring, the District connected with several employment groups, including Oak Leyden and OPRF Oncite, to expand reach of potential applicants for seasonal positions. Employed one student from OPRF Oncite and will continue this outreach as a new source of potential applicants. Currently working towards outreaching to Housing Forward and other organizations to formulate a volunteer event in the parks for the fall. Our strategy is to offer people an introduction into the field of horticulture and landscape management as well as the job offerings we have.
- Two working beehives are in operation, bees are busy producing their first harvest of honey. Observation beehive will be reinstalled spring of 2020. Summer larvae butterfly display opened by summer's end. In addition, Mills Park was certified as a Monarch Waystation as well as a data collection sight for the Field Museum. Native butterfly eggs can be viewed in our display at the Conservatory for an up-close viewing of the life cycle of the butterfly.

## 2020 Goals

- Create a Historic Home & Garden Tour package for adults to visit the Park District's three historic properties: Oak Park Conservatory, Cheney Mansion, and Pleasant Home.
  - *Performance Measure:* Increase adult tours by 10%.
  - *Strategic Initiative:* Customer & Community Focus / Organizational Excellence
- Increase plant identification and educational signage in the Conservatory showrooms and gardens.
  - *Performance Measure:* 50 new plant labels installed in Conservatory showrooms and gardens by May 1, 2020.
  - *Strategic Initiative:* Customer & Community Focus
- Grow and implement native rain gardens plants for the Carroll Park Center rain garden.
  - *Performance Measure:* Grow 80% of plants in-house and install by October 1, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management



2020 Expense Distribution



## Budget Detail

Conservatory con't

	2016	2017	2018	2019 Estimate	2020 Budget
Fees and Charges	\$27,463	\$29,592	\$32,648	\$27,500	\$29,300
Intergovernmental	\$0	\$0	\$0	\$0	\$0
Rental Income	\$41,784	\$45,597	\$60,929	\$55,000	\$57,000
Sponsorship & Donations	\$26,462	\$14,914	\$14,110	\$21,000	\$23,500
Program Revenue	\$17,143	\$8,156	\$16,475	\$15,800	\$17,410
<b>Total Revenue</b>	<b>\$112,852</b>	<b>\$98,259</b>	<b>\$124,161</b>	<b>\$119,300</b>	<b>\$127,210</b>
Wages	\$176,157	\$157,692	\$132,485	\$148,605	\$167,392
Contractual	\$26,311	\$37,287	\$42,637	\$31,866	\$33,823
Materials and Supplies	\$37,309	\$32,612	\$47,772	\$50,900	\$60,600
Miscellaneous Expense	\$4,541	\$9,646	\$6,654	\$10,830	\$14,472
Utilities	\$36,996	\$39,863	\$44,695	\$38,200	\$39,528
Other Financing Uses*	\$34,098	\$40,487	\$33,849	\$42,138	\$46,455
<b>Total Expenses</b>	<b>\$315,411</b>	<b>\$317,588</b>	<b>\$308,091</b>	<b>\$322,539</b>	<b>\$362,270</b>
<b>Net</b>	<b>(\$202,560)</b>	<b>(\$219,329)</b>	<b>(\$183,930)</b>	<b>(\$203,239)</b>	<b>(\$235,060)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

# Parks & Planning

## Description

Parks and Planning (formally Buildings and Grounds) is responsible for the upkeep and repair of all parks and facilities owned by the Park District. During the spring, summer, and fall, program seasons, this includes maintenance on athletic fields, including daily determination of field conditions and playability. During the winter, Parks and Planning deals with the task of keeping 7.33 miles of sidewalk usable for the residents, performing daily checks on sled hills. Building Systems include HVAC, plumbing, electrical, drainage, roofing, lighting, roofing, in-house painting and facility custodial tasks. Grounds Systems include maintaining trees, shrubs, turf, walkways, fences, exterior lighting systems, irrigation systems, daily trash removal, and inspection cycles for all playground equipment.

These responsibilities are handled via a variety of methods including full-time staff, permanent part-time staff, seasonal staff, multi-year contracts, job specific contracts and time and material hiring of various tradesmen. Parks and Planning fills a major role in the CIP program starting with the planning process and following through with facilitation, coordination, and review of specialized contractors.

Beginning with the 2019 budget, the Facilities budget area has been consolidated under Parks and Planning. The Facilities area is responsible for the processing of rental requests and the issuance of contracts for facilities in Andersen, Austin, Barrie, Carroll, Field, Fox, Longfellow, and Stevenson Centers, as well as the permitting of all park and shelter space in the system

## 2019 Assessment

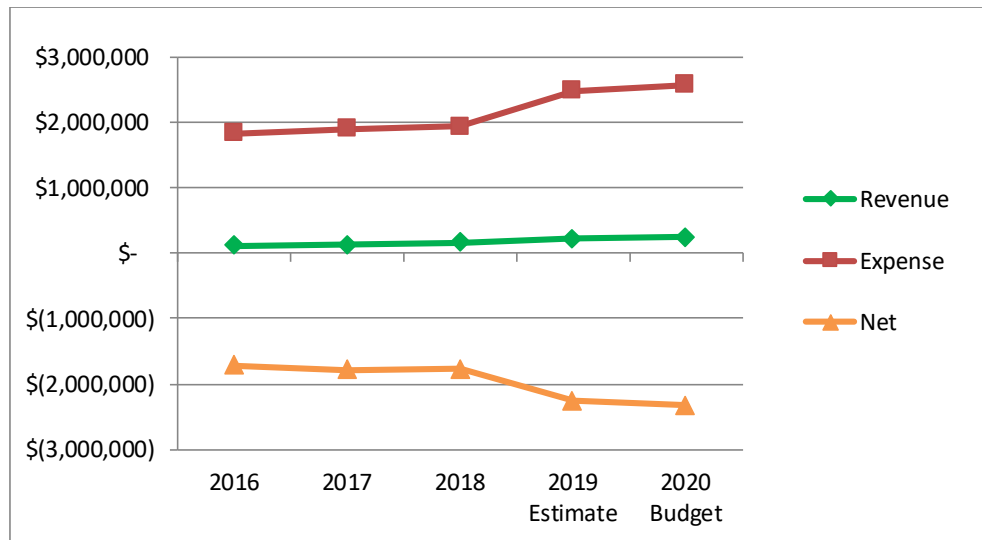
- The utilization of GIS to layout all athletic fields on PDOP properties was completed by July 1, 2019.
- Pelican modules were installed by May 1 in all center locations to manage walk lights and save electricity.
- Composting bins have been installed at all eight community centers.
- Signage on compost and recycling bins have been installed throughout all PDOP facilities; training of facility attendants to sort compost and recycle items is ongoing.
- Installation of water saving fixtures at all centers to further PDOP water conservation is on target to be completed by December 2019.
- Offered Oak Park Non Profit organizations evening rental space Monday-Thursday at the community centers at a discounted rate, have received limited interest. As of July 2019, have had four rentals total.

## 2020 Goals

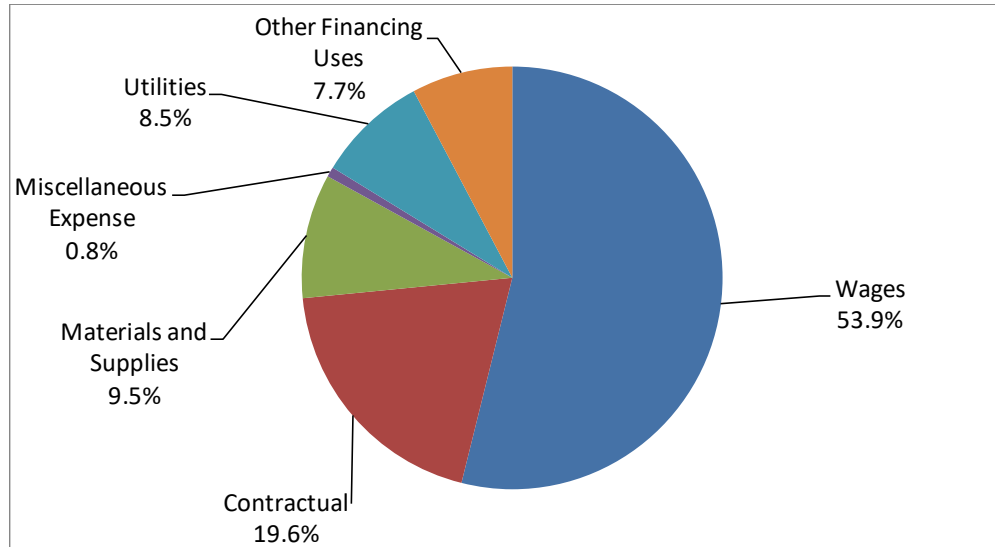
- Provide Recycling and Composting stations at Fall Fest, DIOV, Winterfest, FLW Race.
  - *Performance Measure:* Reduce trash by diverting 50% of waste at all major PDOP events by use of full-time staff and volunteers.

- *Strategic Initiative:* Quality Infrastructure Management
- Add bike pumps/repair stations to Scoville, RCRC, Longfellow, Barrie and Stevenson by May 1, 2020.
  - *Performance Measure:* All 5 stations installed by May 1,2020.
  - *Strategic Initiative:* Quality Infrastructure Management
- Install smart building technology at the Dole Center to lower energy usage on lighting and HVAC by April 1, 2020.
  - *Performance Measure:* Install Pelican system in Dole Center to program HVAC and Lighting controls, install occupancy/motion sensors where applicable. System to be installed by April 1, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management
- Install battery back-up sump pumps at Barrie, Carroll, Stevenson, Dole, Field and Andersen Centers by June 1, 2020.
  - *Performance Measure:* All centers will have battery back-up sump pumps installed by June 1, resulting in more flood protection for our centers when there is a power failure
  - *Strategic Initiative:* Quality Infrastructure Management
- Add to current battery powered landscape equipment inventory including string trimmer, powered saws and batteries to minimize the use of fuel usage and greenhouse gas emissions.
  - *Performance Measure:* 75% of Parks and Planning equipment will be battery operated by April 1, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management

## Historical Analysis



## 2020 Expense Distribution



## Budget Detail

Parks and Planning con't

	2016	2017	2018	2019 Estimate	2020 Budget
Fees and Charges	\$55,175	\$51,740	\$78,470	\$50,000	\$50,000
Intergovernmental	\$57,257	\$42,564	\$63,879	\$63,600	\$75,000
Rental Income	\$0	\$0	\$250	\$107,569	\$117,264
Miscellaneous Revenue	\$8,468	\$32,317	\$24,943	\$1,560	\$3,000
<b>Total Revenue</b>	<b>\$120,900</b>	<b>\$126,620</b>	<b>\$167,543</b>	<b>\$222,729</b>	<b>\$245,264</b>
Wages	\$1,058,747	\$1,008,441	\$1,119,044	\$1,319,065	\$1,388,322
Contractual	\$270,687	\$380,924	\$332,835	\$477,208	\$505,337
Materials and Supplies	\$184,062	\$203,940	\$196,748	\$247,000	\$245,342
Miscellaneous Expense	\$14,799	\$11,488	\$10,735	\$16,400	\$19,461
Utilities	\$144,236	\$166,316	\$134,099	\$214,473	\$219,299
Other Financing Uses*	\$164,789	\$137,326	\$145,868	\$211,336	\$199,584
<b>Total Expenses</b>	<b>\$1,837,319</b>	<b>\$1,908,436</b>	<b>\$1,939,330</b>	<b>\$2,485,482</b>	<b>\$2,577,345</b>
<b>Net</b>	<b>(\$1,716,419)</b>	<b>(\$1,781,816)</b>	<b>(\$1,771,787)</b>	<b>(\$2,262,754)</b>	<b>(\$2,332,081)</b>

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



# IMRF Fund

## Description

The IMRF Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The IMRF Fund budget accounts for the district's (employer's) contribution to the Illinois Municipal Retirement Fund (IMRF). All full-time, and part-time employees intended to work more than 1,000 hours annually, are required to be members of IMRF. The district contributes a percentage of the employee's salary (see below), while the employee is required to contribute 4.5% of their salary. IMRF's financial stability is tied to investment income, employer contributions, and member census. The district levies a property tax for IMRF purposes.

## 2019 Assessment

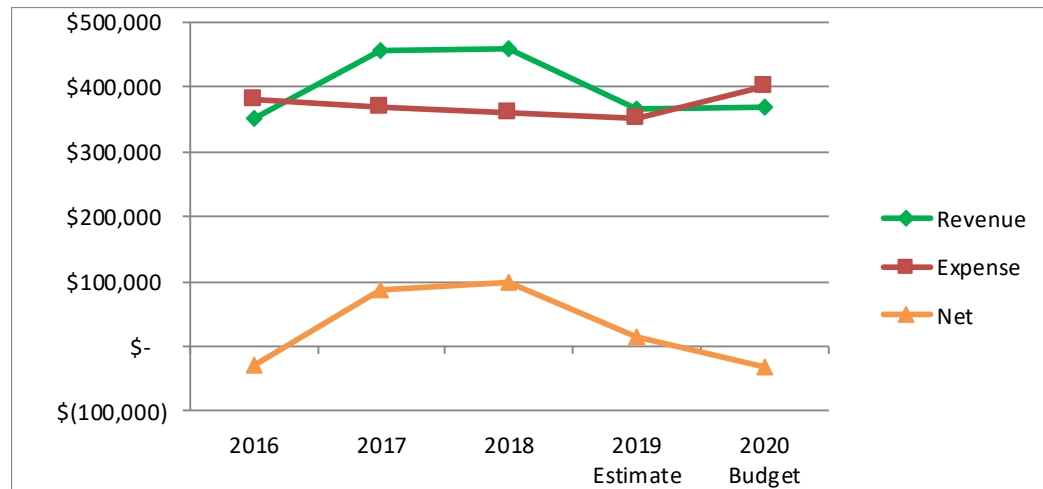
- The IMRF Fund is projected to end 2019 at 80%.

## 2020 Goals

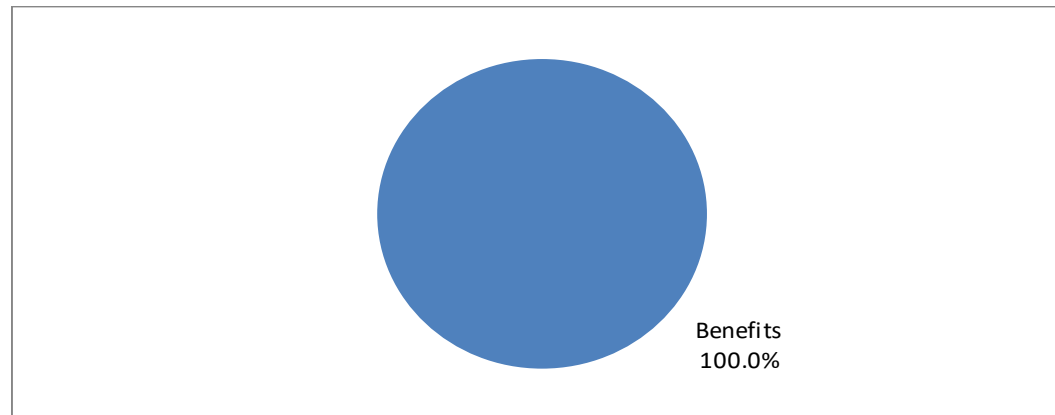
- Continue to focus on getting the IMRF Fund's fund balance within the 25% fund balance target.
  - *Performance Measure:* Have a fund balance within 5% of the 25% fund balance target at the end of 2020.
  - *Strategic Initiative:* Financial Strength

## Historical Analysis

IMRF Fund con't



## 2020 Expense Distribution



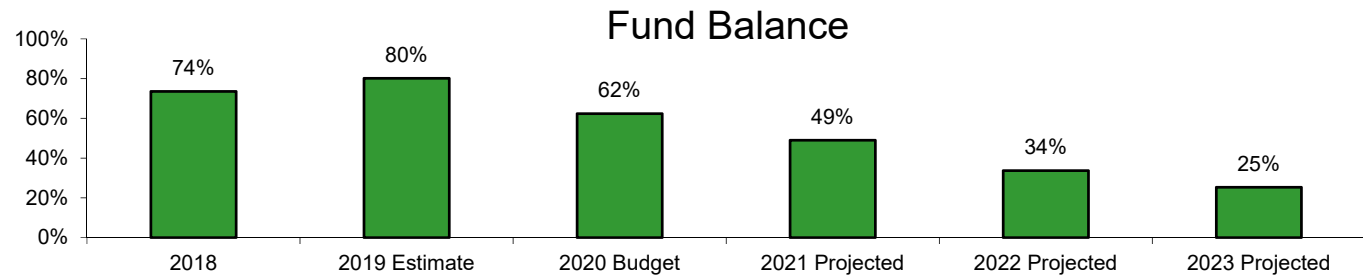
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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Budget Detail

IMRF Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Tax Receipts	\$458,819	\$365,000	\$368,951	\$376,330	\$383,857	\$431,534
<b>Total Revenue</b>	<b>\$458,819</b>	<b>\$365,000</b>	<b>\$368,951</b>	<b>\$376,330</b>	<b>\$383,857</b>	<b>\$431,534</b>
Benefits	\$361,028	\$350,000	\$400,000	\$420,000	\$441,000	\$463,050
<b>Total Expenses</b>	<b>\$361,028</b>	<b>\$350,000</b>	<b>\$400,000</b>	<b>\$420,000</b>	<b>\$441,000</b>	<b>\$463,050</b>
<b>Net</b>	<b>\$97,791</b>	<b>\$15,000</b>	<b>(\$31,049)</b>	<b>(\$43,670)</b>	<b>(\$57,143)</b>	<b>(\$31,516)</b>
<b>Fund Balance</b>	<b>\$265,576</b>	<b>\$280,576</b>	<b>\$249,527</b>	<b>\$205,857</b>	<b>\$148,714</b>	<b>\$117,198</b>
	<b>74%</b>	<b>80%</b>	<b>62%</b>	<b>49%</b>	<b>34%</b>	<b>25%</b>



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

# Liability Fund

## Description

The Liability Fund is special revenue fund, operating on the modified accrual basis of accounting.

The Liability Fund budget accounts for expenditures made to the Park District Risk Management Agency (PDRMA). Included in this are premiums for liability, property, employment practices, and worker's compensation insurance. Also included are certain other risk management costs including unemployment expense. The projected tax levy for future years is expected to remain flat in order to achieve the targeted fund balance policy. Furthermore, PDRMA's cost allocation formula mitigates large fluctuations in premium contributions from year to year.

## 2019 Assessment

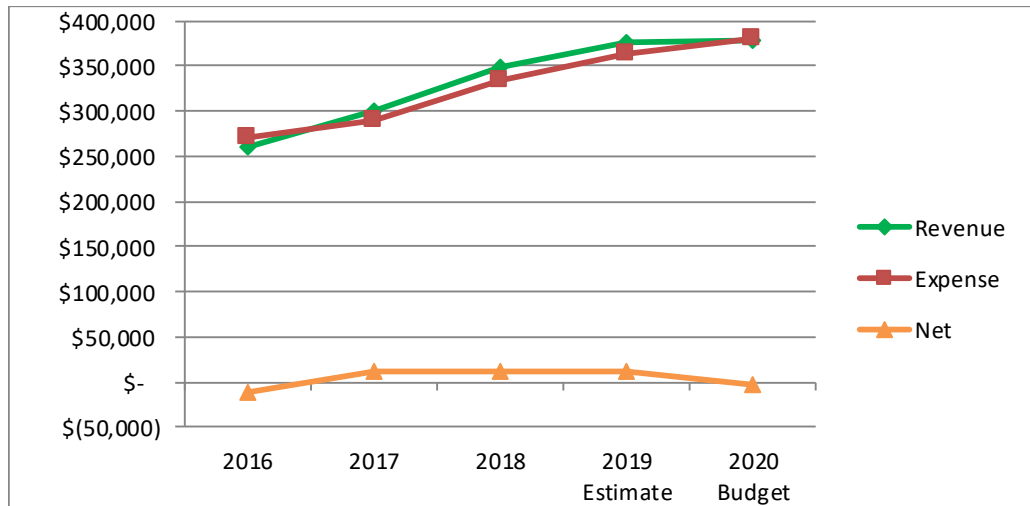
- The Liability Fund's fund balance is projected to end 2019 at 34%.
- Active Shooter training was provided for most current employees through classroom or online instruction by July 2019.

## 2020 Goals

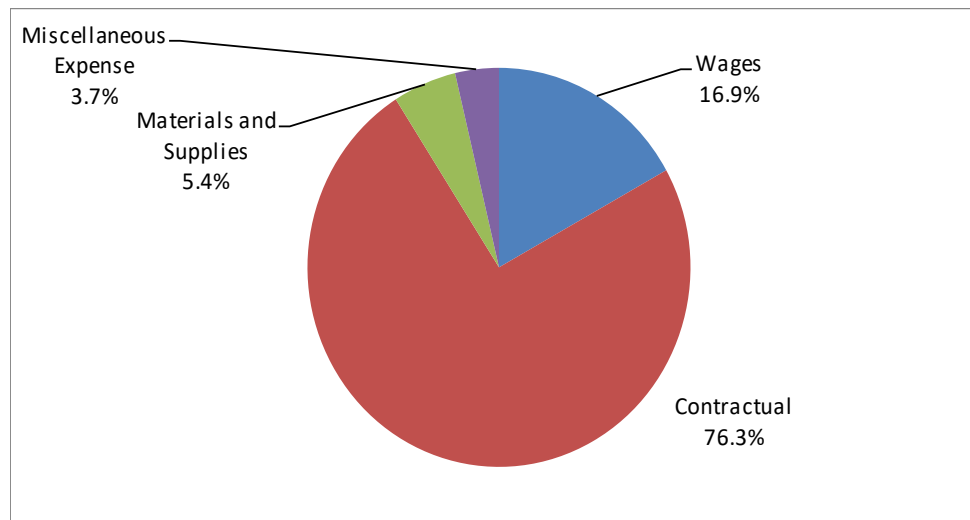
- Maintain the Liability Fund's fund balance within the 25% fund balance target.
  - *Performance Measure:* Have a minimum fund balance of 25% at the end of 2020.
  - *Strategic Initiative:* Financial Strength
- Develop and deliver active shooter staff training content specific to participants such as preschool and afterschool programs.
  - *Performance Measure:* Complete content development and trainings of all preschool and afterschool staff by October 1, 2020.
  - *Strategic Initiative:* Staff Excellence
- Apply for a Safety Grant through PDRMA in 2020.
  - *Performance Measure:* Apply in 2020 to highlight the District's safety practices.
  - *Strategic Initiative:* Organizational Excellence

## Historical Analysis

Liability Fund con't



## 2020 Expense Distribution

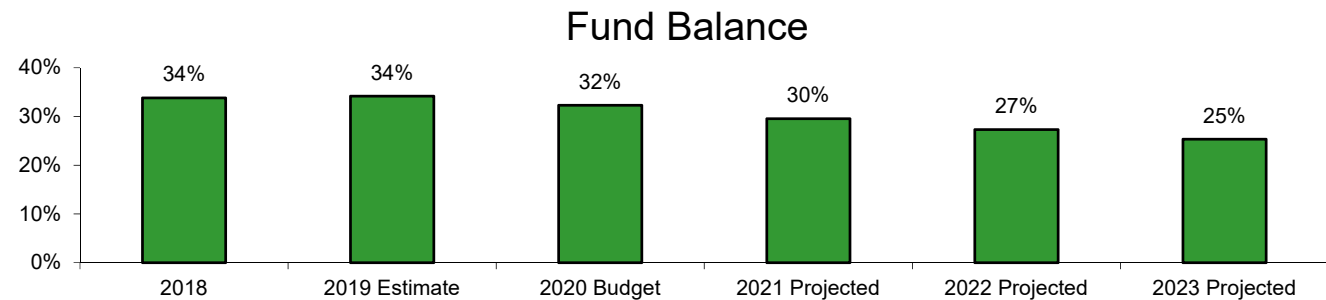


**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Budget Detail

Liability Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Tax Receipts	\$342,087	\$372,000	\$376,902	\$380,440	\$388,049	\$395,810
Miscellaneous Revenue	\$5,719	\$3,482	\$1,500	\$1,500	\$1,500	\$1,500
<b>Total Revenue</b>	<b>\$347,806</b>	<b>\$375,482</b>	<b>\$378,402</b>	<b>\$381,940</b>	<b>\$389,549</b>	<b>\$397,310</b>
Wages	\$32,021	\$62,100	\$64,255	\$66,183	\$68,168	\$70,213
Contractual	\$271,024	\$271,450	\$281,409	\$288,444	\$292,771	\$297,162
Materials and Supplies	\$29,743	\$18,000	\$20,418	\$20,724	\$21,035	\$21,351
Miscellaneous Expense	\$2,106	\$12,750	\$14,000	\$14,210	\$14,423	\$14,639
<b>Total Expenses</b>	<b>\$334,894</b>	<b>\$364,300</b>	<b>\$380,082</b>	<b>\$389,561</b>	<b>\$396,397</b>	<b>\$403,366</b>
<b>Net</b>	<b>\$12,913</b>	<b>\$11,182</b>	<b>(\$1,680)</b>	<b>(\$7,621)</b>	<b>(\$6,849)</b>	<b>(\$6,056)</b>
<b>Fund Balance</b>	<b>\$113,255</b>	<b>\$124,437</b>	<b>\$122,757</b>	<b>\$115,136</b>	<b>\$108,287</b>	<b>\$102,231</b>
	<b>34%</b>	<b>34%</b>	<b>32%</b>	<b>30%</b>	<b>27%</b>	<b>25%</b>



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# Audit Fund

## Description

The Audit Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Audit Fund accounts for expenditures related to the annual audit. The District is required by State Statute to hire an independent auditing firm to conduct an audit of the District's finances. The budget includes the third year of a three-year auditing contract. Additional expenses have been included to perform single audits on the grants, should grant terms require such. Pursuant to the issuance of bonds the district will be required to file a continuing disclosure statement with EMMA (Electronic Municipal Marketing Access), and as such additional auditing expenses may be incurred. 2013 was the first year the district received the Certificate for Excellence in Financial Reporting (CAFR) through the Government Finance Officers Association, which fulfills the EMMA requirement.

## 2019 Assessment

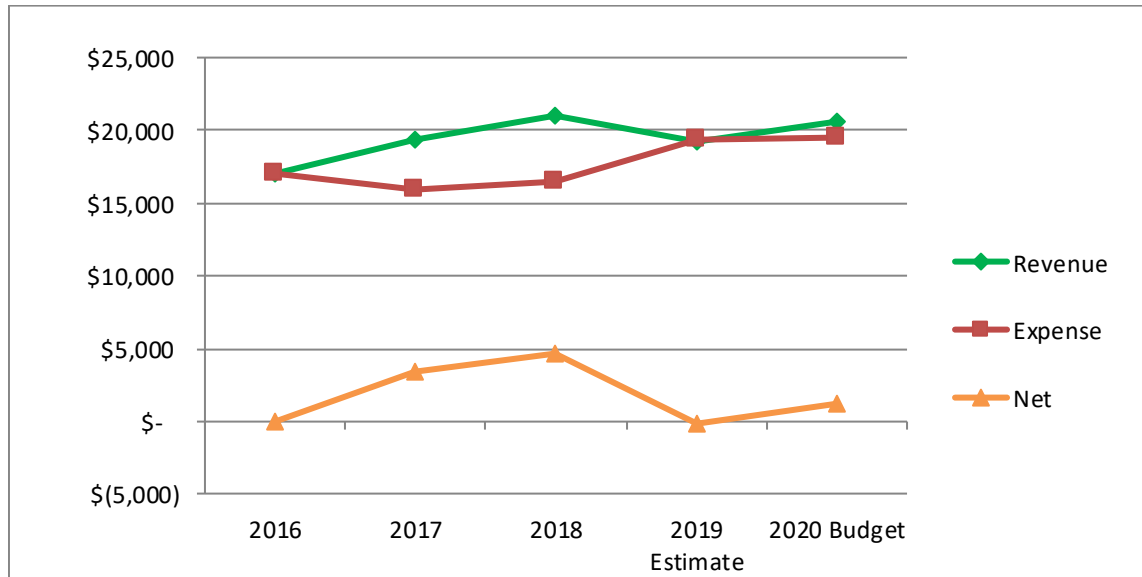
- The Audit Fund is projected to end 2019 at 70%.

## 2020 Goals

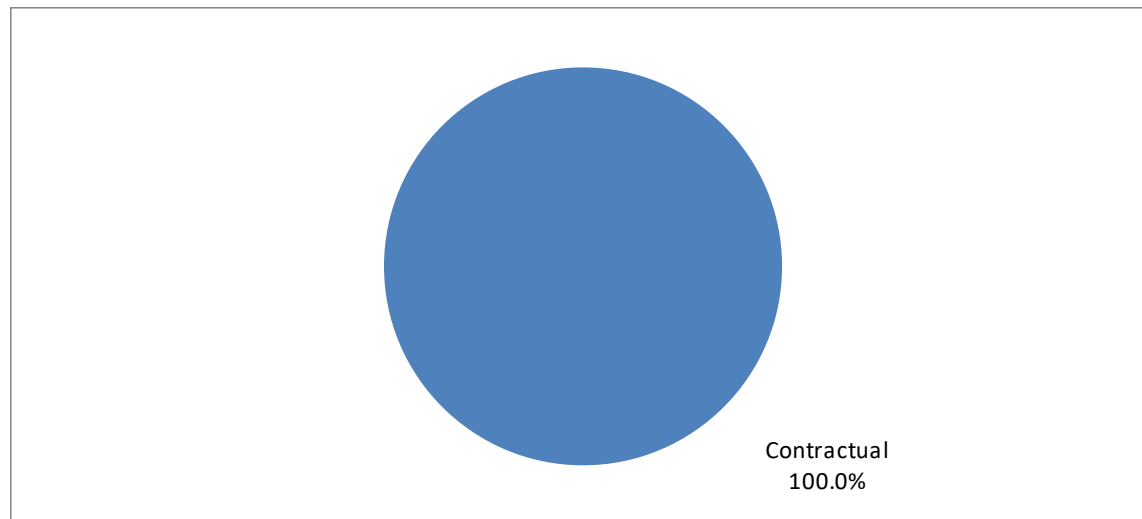
- Continue to focus on getting the Audit Fund's fund balance within the 25% fund balance target.
  - *Performance Measure:* Have a fund balance of 25% by the end of 2020.
  - *Strategic Initiative:* Financial Strength

## Budget Detail

Audit Fund con't



## 2020 Expense Distribution

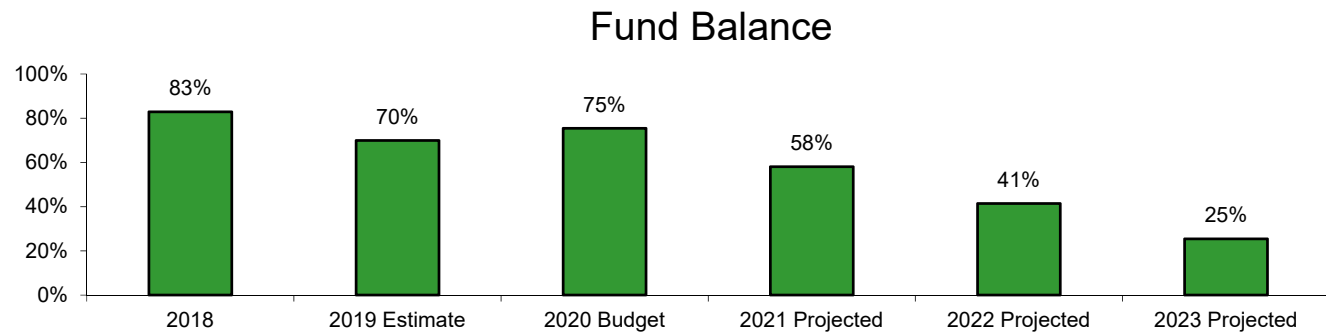




## Budget Detail

Audit Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Tax Receipts	\$21,076	\$19,250	\$20,673	\$16,586	\$16,918	\$17,257
<b>Total Revenue</b>	<b>\$21,076</b>	<b>\$19,250</b>	<b>\$20,673</b>	<b>\$16,586</b>	<b>\$16,918</b>	<b>\$17,257</b>
Contractual	\$16,450	\$19,350	\$19,500	\$19,793	\$20,089	\$20,391
<b>Total Expenses</b>	<b>\$16,450</b>	<b>\$19,350</b>	<b>\$19,500</b>	<b>\$19,793</b>	<b>\$20,089</b>	<b>\$20,391</b>
<b>Net</b>	<b>\$4,626</b>	<b>(\$100)</b>	<b>\$1,173</b>	<b>(\$3,206)</b>	<b>(\$3,171)</b>	<b>(\$3,134)</b>
<b>Fund Balance</b>	<b>\$13,629</b>	<b>\$13,529</b>	<b>\$14,702</b>	<b>\$11,496</b>	<b>\$8,324</b>	<b>\$5,190</b>
	83%	70%	75%	58%	41%	25%



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# Recreation Fund

The Recreation Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Recreation Fund accounts for recreation program operations and has budgets detailed by program areas. Program fees are the leading revenue source for the Recreation Fund. For 2020, program fees are budgeted to generate \$4.38 million. Property taxes are \$4.39 million for 2020, which is 50% of revenues for the Recreation Fund. Debt service payments and transfers to the Capital Projects fund are \$5.85 million in 2020.

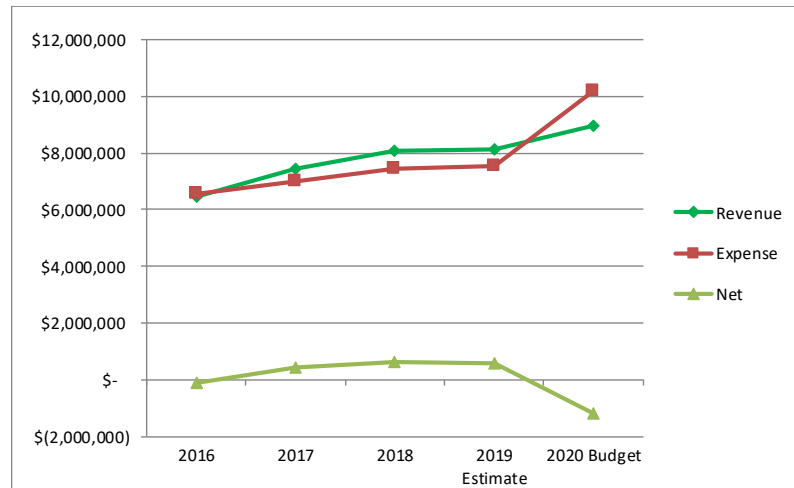
## Personnel

Staffing has been stable in the recreation fund over the last few years. The change in 2017 is due to moving the Communications Department to the Recreation Fund from the Corporate Fund for tax reasons.

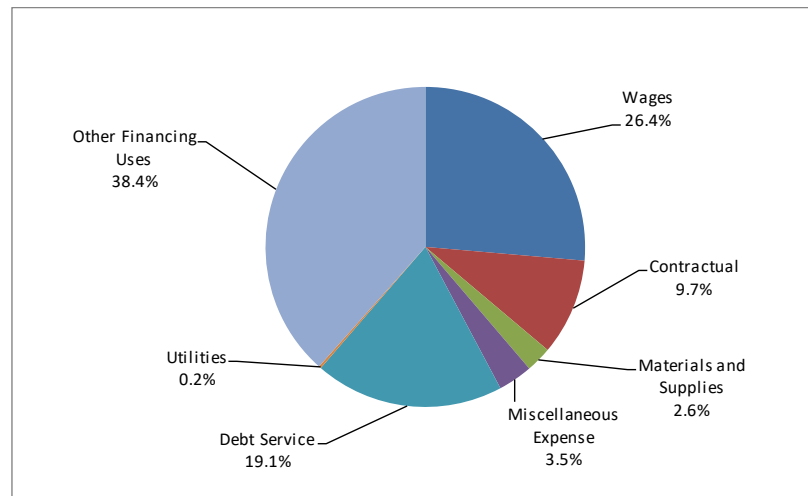
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Recreation	9	9	9	9	9
Communications		2	2	2	3
Customer Service	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
Total	12	14	14	14	15

## Historical Analysis

## Recreation Fund con't



## 2020 Expense Distribution

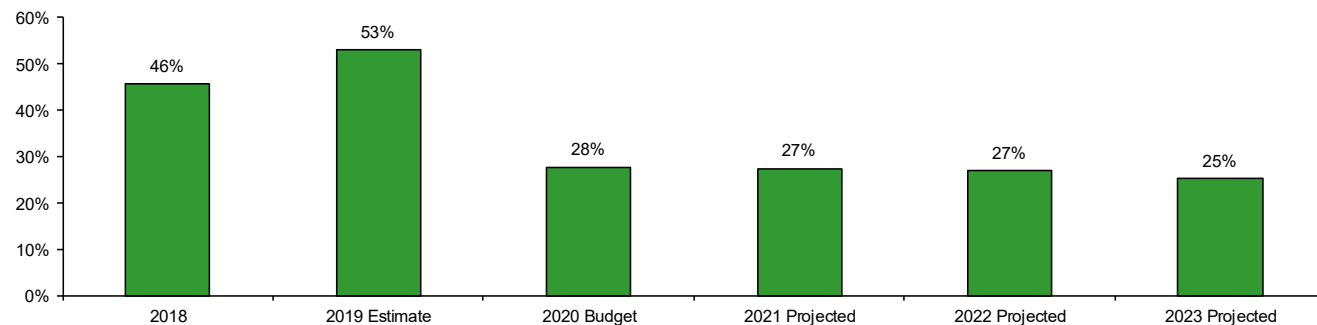


# Budget Detail

Recreation Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Tax Receipts	\$3,993,189	\$3,820,000	\$4,385,075	\$3,417,277	\$3,742,122	\$3,896,964
Rental Income	\$99,737	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$118,029	\$50,000	\$80,135	\$81,337	\$82,557	\$83,795
Sponsorship & Donations	\$89,635	\$125,500	\$133,504	\$135,507	\$137,539	\$139,602
Program Revenue	\$3,772,429	\$4,131,533	\$4,377,334	\$4,442,994	\$4,509,639	\$4,577,284
<b>Total Revenue</b>	<b>\$8,073,020</b>	<b>\$8,127,033</b>	<b>\$8,976,048</b>	<b>\$8,077,114</b>	<b>\$8,471,857</b>	<b>\$8,697,646</b>
Wages	\$2,442,448	\$2,449,963	\$2,679,596	\$2,813,576	\$2,954,255	\$3,172,883
Contractual	\$1,013,107	\$938,790	\$990,568	\$1,005,426	\$1,020,508	\$1,035,815
Materials and Supplies	\$248,269	\$240,360	\$266,320	\$270,315	\$274,369	\$278,485
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Expense	\$181,615	\$188,013	\$353,378	\$358,679	\$364,059	\$369,520
Debt Service	\$2,002,119	\$1,998,644	\$1,943,050	\$1,998,644	\$1,998,645	\$1,998,645
Utilities	\$81,647	\$23,300	\$24,000	\$25,200	\$26,460	\$27,783
Other Financing Uses	\$1,482,746	\$1,695,486	\$3,903,860	\$2,077,788	\$1,879,647	\$1,899,124
<b>Total Expenses</b>	<b>\$7,451,951</b>	<b>\$7,534,555</b>	<b>\$10,160,772</b>	<b>\$8,549,627</b>	<b>\$8,517,943</b>	<b>\$8,782,254</b>
<b>Net</b>	<b>\$621,069</b>	<b>\$592,478</b>	<b>(\$1,184,724)</b>	<b>(\$472,513)</b>	<b>(\$46,085)</b>	<b>(\$84,608)</b>
<b>Fund Balance</b>	<b>\$3,412,342</b>	<b>\$4,004,820</b>	<b>\$2,820,096</b>	<b>\$2,347,584</b>	<b>\$2,301,498</b>	<b>\$2,216,890</b>
	46%	53%	28%	27%	27%	25%
<b>\$ Amount Above Policy</b>	<b>\$1,549,353.96</b>	<b>\$2,121,181.30</b>	<b>\$279,903.43</b>	<b>\$210,177.04</b>	<b>\$172,012.69</b>	<b>\$21,327.04</b>

Fund Balance



# Recreation Administration

## Description

Recreation Administration is responsible for system wide program and services oversight, affiliate relations, and equipment and services that support the entire department operationally. Staffing includes the Superintendent of Recreation, Program Managers, Program Supervisors and department wide support staff.

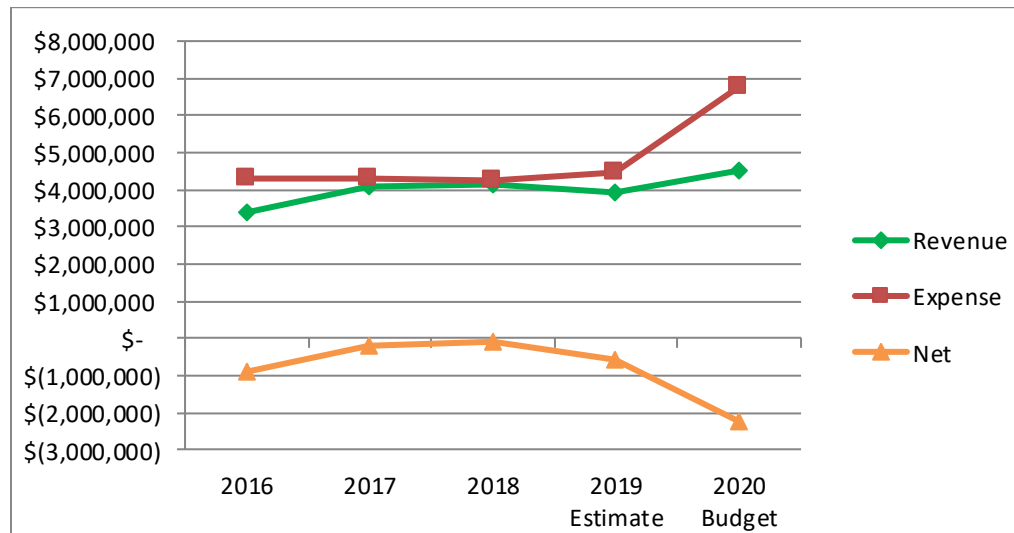
## 2019 Assessment

- Outreach through the church network in Oak Park is ongoing through the District's Community Outreach staff member to expand opportunities for use of scholarship programs.
- Unable to secure an intern for Play in the Parks but hired part time seasonal staff to take the bike out twice a day. Play in the Parks has been well received by the community and attracts between 10 – 20 participants per park.
- Four neighborhood night programs for 2019 are scheduled, two of which were completed by the end of the summer season.

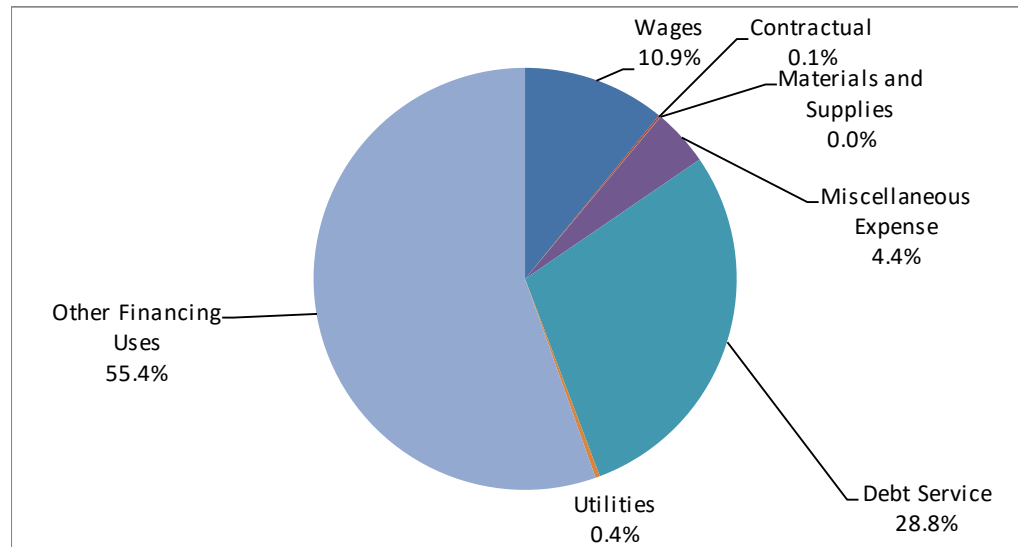
## 2020 Goals

- Roll out new, tiered pricing for Day Camps, Preschool and Afterschool Clubhouse programs. Inform current Clubhouse participants and past summer camp participants of new tiered pricing program.
  - *Performance Measure:* Successful rollout and launch of program in January 2020. Provide minimum of three communications to existing Afterschool and Day Camp participants.
  - *Strategic Initiative:* Customer & Community Focus
- Establish partnerships with not-for-profits that help extend the Park District's reach in the community.
  - *Performance Measure:* Develop partnership with a minimum of two organizations by July 1, 2020.
  - *Strategic Initiative:* Customer & Community Focus

## Historical Analysis



## 2020 Expense Distribution



## Budget Detail

Recreation Administration con't

	2016	2017	2018	2019 Estimate	2020 Budget
Tax Receipts	\$3,270,817	\$3,963,452	\$3,993,189	\$3,820,000	\$4,385,075
Miscellaneous Revenue	\$114,185	\$112,164	\$116,297	\$50,000	\$80,125
Sponsorship & Donations	\$2,397	\$15,850	\$18,472	\$40,500	\$45,569
<b>Total Revenue</b>	<b>\$3,387,398</b>	<b>\$4,091,466</b>	<b>\$4,127,958</b>	<b>\$3,910,500</b>	<b>\$4,510,769</b>
Wages	\$644,894	\$680,850	\$660,733	\$670,251	\$735,189
Contractual	\$32,848	\$50,977	\$20,109	\$9,500	\$10,000
Materials and Supplies	\$245	\$982	\$2,154	\$2,200	\$2,300
Miscellaneous Expense	\$77,360	\$74,523	\$121,071	\$137,300	\$294,182
Debt Service	\$1,997,969	\$2,000,194	\$2,002,119	\$1,998,644	\$1,943,050
Utilities	\$20,716	\$28,023	\$23,447	\$23,300	\$24,000
Other Financing Uses*	\$1,511,877	\$1,465,966	\$1,406,556	\$1,618,049	\$3,737,640
<b>Total Expenses</b>	<b>\$4,285,909</b>	<b>\$4,301,514</b>	<b>\$4,236,188</b>	<b>\$4,459,244</b>	<b>\$6,746,361</b>
<b>Net</b>	<b>(\$898,511)</b>	<b>(\$210,048)</b>	<b>(\$108,230)</b>	<b>(\$548,744)</b>	<b>(\$2,235,592)</b>

\*Other Financing Uses: Employee Health Insurance Transfer, Fund Transfer Out, Capital Projects Contribution

# Communications & Marketing

## Description

Communications and Marketing is responsible for all communication efforts including site planning, capital improvement projects, and marketing efforts including four seasonal program catalogues, website management, newsletters and various promotional materials. Also included in this area is grant administration and sponsorships. The majority of this area is funded by revenues of the recreation fund with a small amount of revenues generated by the sale of advertisements and sponsorships.

## 2019 Assessment

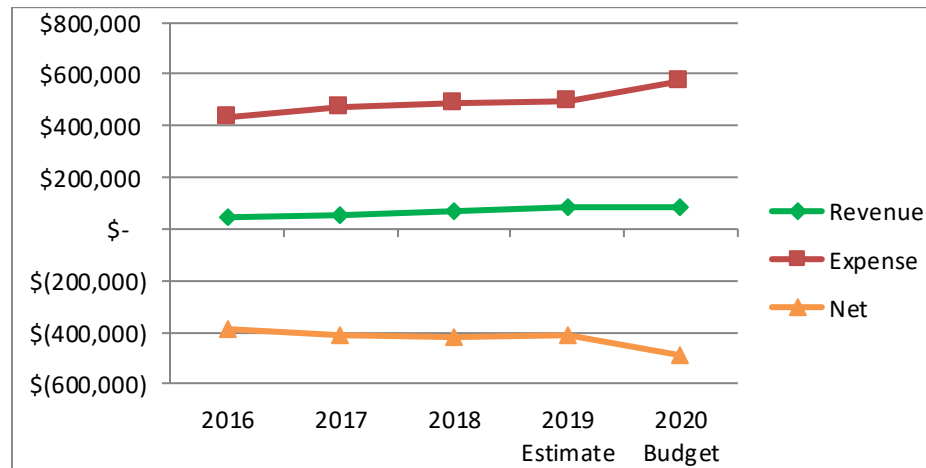
- The community survey has been conducted. A presentation was made to Park District staff in July and results of the survey were presented to the Park Board on August 22, 2019.
- Currently there are 35,254 program registrations to date compared to 33,229 in 2018 (+2,025/approx. +6%).
- Integration of the new registration software into the current website is in progress.

## 2020 Goals

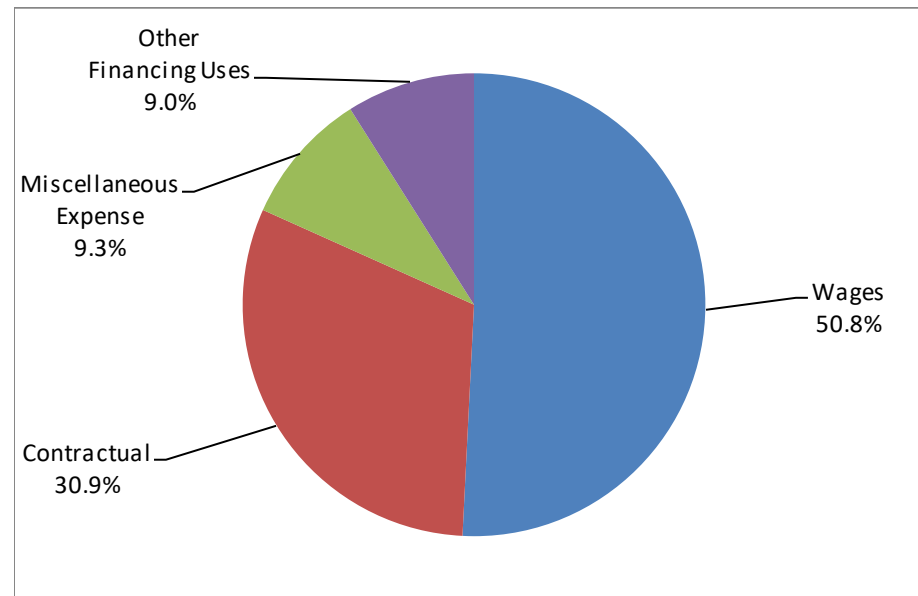
- Utilize video content to reach new markets.
  - *Performance Measure:* 2% increase in overall registrations by December 2020.
  - *Strategic Initiative:* Organizational Excellence
- Increase overall registrations by 2%.
  - *Performance Measure:* 2% increase in overall registrations over 2019 by December 2020.
  - *Strategic Initiative:* Organizational Excellence
- Prepare RFP for web redesign in 2021 with community input.
  - *Performance Measure:* Three internal and three external focus groups will be held by September 1, 2020 to identify new key web features and other improvements with a minimum of five in each focus group.
  - *Strategic Initiative:* Customer & Community Focus



## Historical Analysis



## 2020 Expense Distribution



## Budget Detail

Communications & Marketing con't

	2016	2017	2018	2019 Estimate	2020 Budget
Sponsorship & Donations	\$46,329	\$55,569	\$71,163	\$85,000	\$87,935
<b>Total Revenue</b>	<b>\$46,329</b>	<b>\$55,569</b>	<b>\$71,163</b>	<b>\$85,000</b>	<b>\$87,935</b>
Wages	\$226,723	\$251,564	\$256,915	\$248,431	\$291,755
Contractual	\$117,152	\$139,359	\$148,699	\$178,246	\$177,602
Miscellaneous Expense	\$37,077	\$51,614	\$58,433	\$45,449	\$53,462
Other Financing Uses*	\$52,555	\$26,054	\$22,837	\$22,784	\$51,567
<b>Total Expenses</b>	<b>\$433,508</b>	<b>\$468,591</b>	<b>\$486,884</b>	<b>\$494,910</b>	<b>\$574,386</b>
<b>Net</b>	<b>(\$387,179)</b>	<b>(\$413,022)</b>	<b>(\$415,721)</b>	<b>(\$409,910)</b>	<b>(\$486,451)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

# Customer Service

## Description

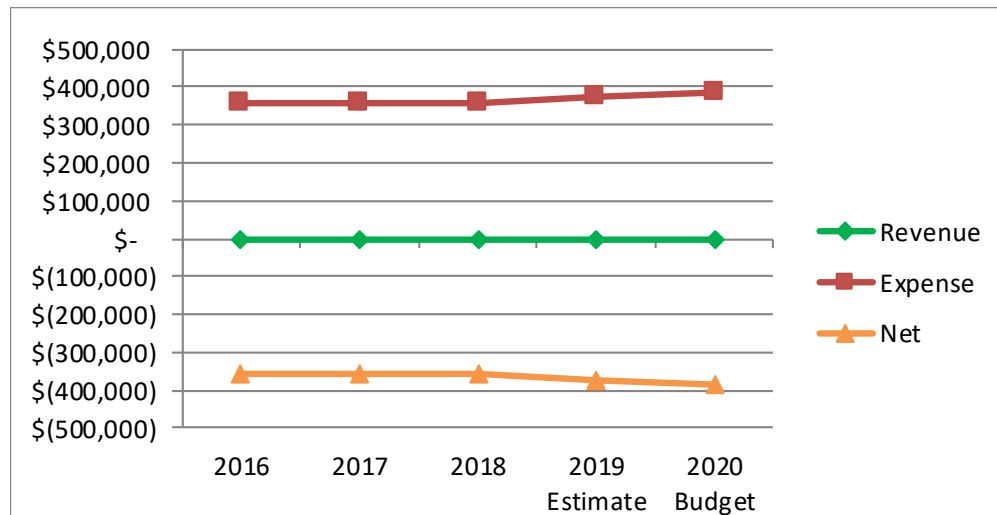
Customer Service staff, in many cases, the first contact a participant has with the District. Staff is responsible for registration and responds to online and in person inquiries regarding programs and general information on the district. Staff actively pursues patron and resident feedback through surveys to continually improve District services and programs.

## 2019 Assessment

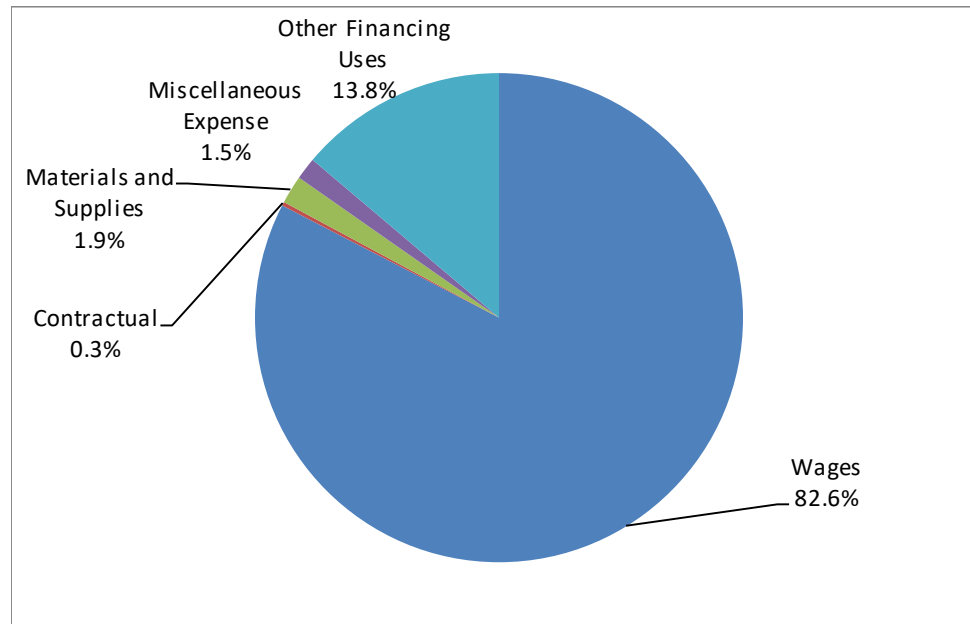
- Preparations and training for the new registration software are ongoing. Collaboration with Amilia's staff are underway to create training packets for programmers and front line staff. Staff training began in August and will continue through launch in December.
- Six meet and greets were scheduled and completed in 2019.

## 2020 Goals

- Create a rental portfolio online for all community center/room rental locations, each to have their own page with still shots and all information you would want to know about a specific location.
  - *Performance Measure:* Produce a separate page for all centers that are for rent, which excludes Stevenson. Six pages in all to be created by September 1, 2020.
  - *Strategic Initiative:* Customer & Community Focus
- Continue with a minimum of nine Meet & Greets at local existing and new apartment buildings to increase PDOP awareness. Target at least two new first time meet and greet locations within the grouping.
  - *Performance Measure:* Maintain a spreadsheet for the number of contacts made and households set up; Complete nine Meet & Greets in 2020.
  - *Strategic Initiative:* Customer & Community Focus
- Create a one-stop-shop pool hotline with all information patrons will need to know about the pool. A web page will also be created with this information. This will be created using data from the 2019 pool season of most frequently asked questions from our Customer Service Staff.
  - *Performance Measure:* Set up hotline and webpage by Memorial Day weekend 2020.
  - *Strategic Initiative:* Customer & Community Focus



2020 Expense Distribution



## Budget Detail

Customer Service con't

	2016	2017	2018	2019 Estimate	2020 Budget
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Wages	\$295,633	\$299,680	\$310,896	\$316,601	\$326,168
Contractual	\$210	\$276	\$339	\$900	\$1,000
Materials and Supplies	\$7,318	\$7,087	\$7,225	\$7,400	\$7,393
Miscellaneous Expense	\$4,319	\$3,639	\$2,111	\$5,264	\$5,734
Other Financing Uses*	\$51,137	\$46,190	\$53,353	\$54,653	\$54,653
<b>Total Expenses</b>	<b>\$358,617</b>	<b>\$356,873</b>	<b>\$373,924</b>	<b>\$384,818</b>	<b>\$394,948</b>
<b>Net</b>	<b>(\$358,617)</b>	<b>(\$356,873)</b>	<b>(\$373,924)</b>	<b>(\$384,818)</b>	<b>(\$394,948)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

# Sports & Fitness

## Description

This area includes programs for all ages with an emphasis on healthy living and sports skill development. This area includes fitness programs, youth sports, and adult sports. The fitness programming area is responsible for all general fitness, adult dance, and health programs for youth, adults and active adults. The youth athletics includes youth sports programs, leagues and camps, as well as tennis programs. The adult athletics provides athletic opportunities for those 18 years or older in the form of competitive and recreational team league play, drop-in play and individual instruction.

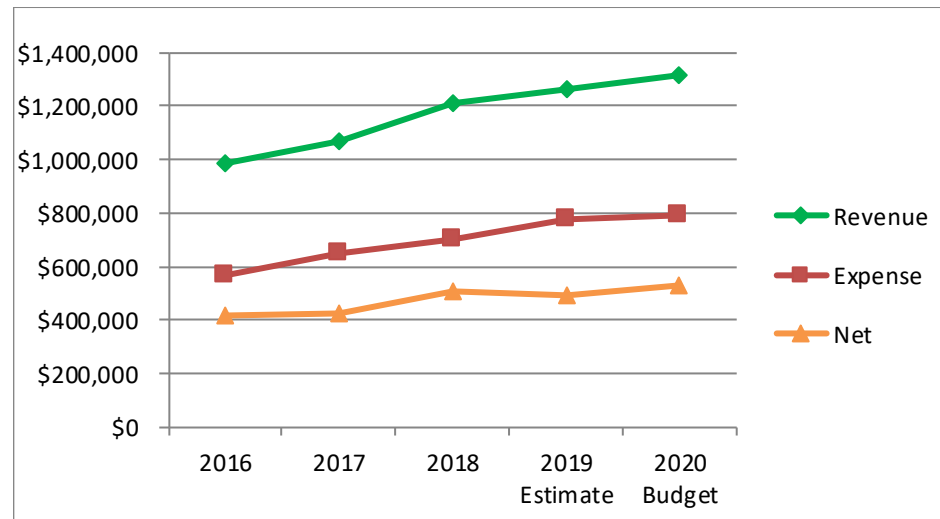
## 2019 Assessment

- The Youth, Adult Sports and Fitness Sampler ran in mid-August at Maple Park and showcased 15 Park District programs.
- No School Day sports field trips were offered in the winter and spring but minimum enrollment was not met, a trip is scheduled for the fall season.
- Youth and adult boxing has been offered three seasons this year. Had 80 participants (40 youth and 40 adults) enroll in the boxing program.

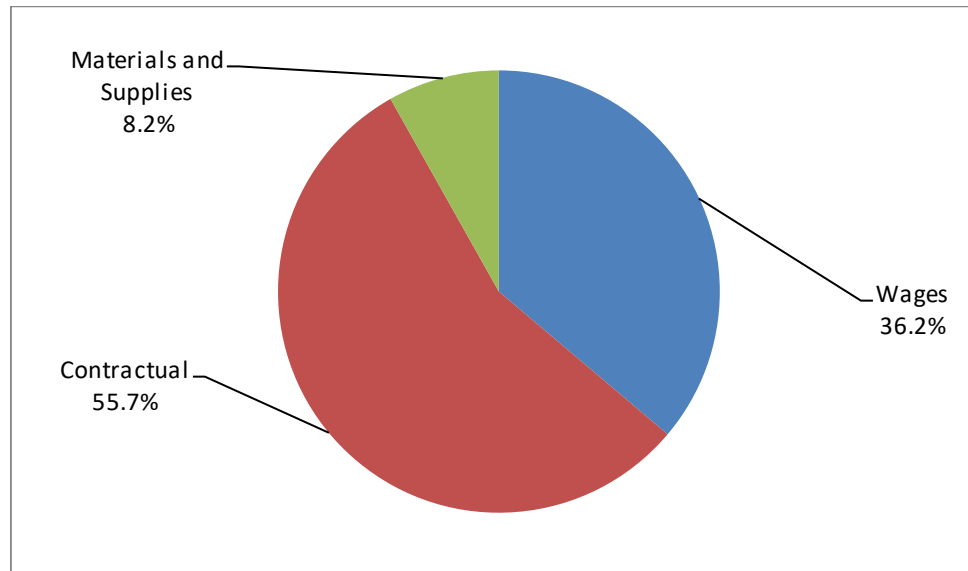
## 2020 Goals

- Plan and implement a fall youth travel baseball league that will total a minimum of four teams by September 30, 2020.
  - *Performance Measure:* Successful roll out of program in 2020 with a minimum of four teams.
  - *Strategic Initiative:* Customer & Community Focus
- Plan and implement two summer half-day dance camp weeks that will total at least 20 participants by August 15, 2020.
  - *Performance Measure:* Successful roll out of program in 2020 with a minimum of 20 participants.
  - *Strategic Initiative:* Customer & Community Focus
- Plan and implement a pickle ball tournament at Barrie Park that will total at least 24 participants by October 15, 2020.
  - *Performance Measure:* Successful roll out of event in 2020 with a minimum of 24 participants.
  - *Strategic Initiative:* Customer & Community Focus

## Historical Analysis



## 2020 Expense Distribution



**Budget Detail**

Sports & Fitness con't

	2016	2017	2018	2019 Estimate	2020 Budget
Program Revenue	\$986,673	\$1,070,628	\$1,207,393	\$1,262,399	\$1,318,383
<b>Total Revenue</b>	<b>\$986,673</b>	<b>\$1,070,628</b>	<b>\$1,207,393</b>	<b>\$1,262,399</b>	<b>\$1,318,383</b>
Wages	\$212,628	\$224,552	\$233,969	\$284,738	\$285,754
Contractual	\$320,322	\$366,313	\$419,546	\$427,418	\$439,966
Materials and Supplies	\$35,411	\$56,445	\$46,500	\$60,740	\$64,470
<b>Total Expenses</b>	<b>\$568,361</b>	<b>\$647,310</b>	<b>\$700,015</b>	<b>\$772,896</b>	<b>\$790,190</b>
<b>Net</b>	<b>\$418,312</b>	<b>\$423,318</b>	<b>\$507,378</b>	<b>\$489,503</b>	<b>\$528,193</b>



# General Recreation

## Description

This area includes programs for all ages with a higher emphasis on programs geared towards the social and educational development of children from birth to 14 years of age. A majority of the programming revenue is generated from the Summer Camp, Afterschool, and Preschool programs, which help offset free Community Special Events.

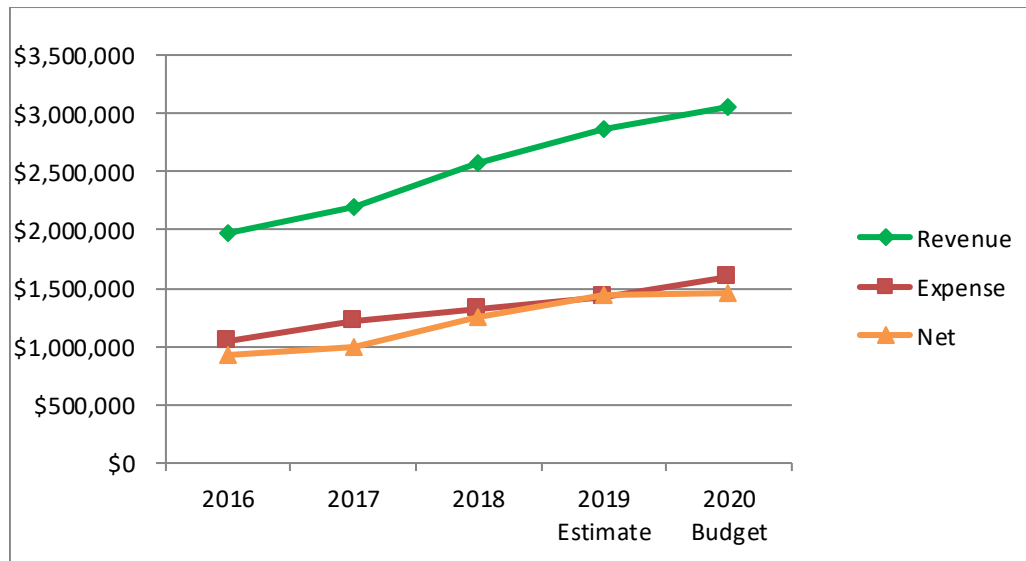
## 2019 Assessment

- Merging senior program operations with the Oak Park River Forest Senior Center to increase senior participation by 5% for 2019 is on target.
- Three adults only events were offered in June: Living History Tour of Cheney Mansion, Sizzling Summer of Dance, and Sausage and Beer Tasting, each with well over 25 participants.
- A cheer/tumbling component was added to the dance program portfolio for 2019. Program has run for three seasons as of July, with 50 participants. The fall season will hold the fourth session, staff expect enrollment to be the largest of all, driving enrollment past 60 participants for the year.
- Reviewed and restructured half-day science and cooking camps resulting in an enrollment increase of 60 participants to 131 and a revenue increase of 136%.
- Offered two Pop Up Teen events in the summer. Three are planned for October and one each in November and December.

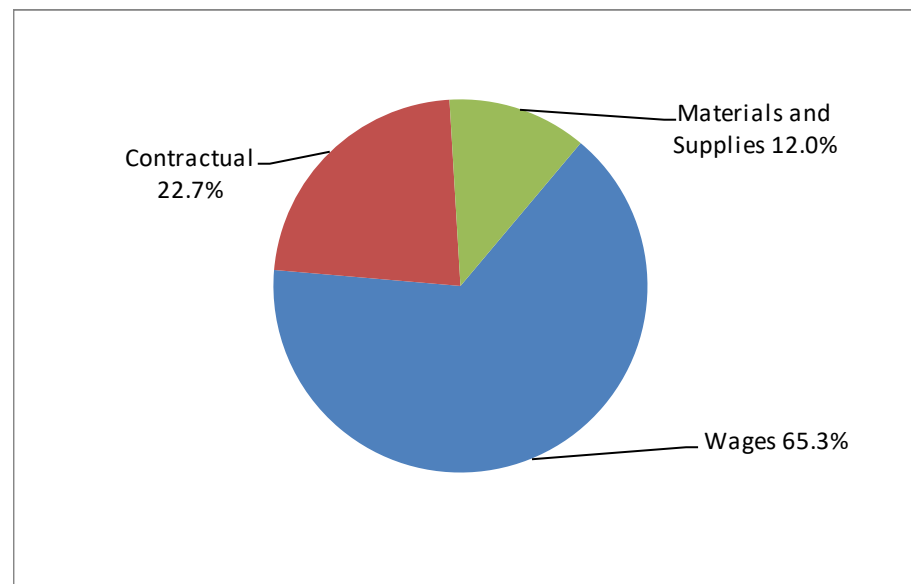
## 2020 Goals

- Expand safe after school opportunities for Oak Park youth and teens.
  - *Performance Measure:* Add a minimum of three new programs for youth and teens by December 2020.
  - *Strategic Initiative:* Customer & Community Focus
- Increase Cubhouse visits by offering additional operating hours.
  - *Performance Measure:* Increase Cubhouse visits by 3% over 2019.
  - *Strategic Initiative:* Financial Strength / Customer & Community Focus
- Revitalize teen special events budget through the addition of three new events and 5% revenue increase.
  - *Performance Measure:* Increase revenue by 5% compared to 2019.
  - *Strategic Initiative:* Financial Strength / Customer & Community Focus
- Expand teen adventure trip opportunities.
  - *Performance Measure:* Add three new teen adventure trips in 2020.
  - *Strategic Initiative:* Customer & Community Focus

## Historical Analysis



## 2020 Expense Distribution



## Budget Detail

General Recreation con't

	2016	2017	2018	2019 Estimate	2020 Budget
Program Revenue	\$1,966,791	\$2,199,775	\$2,565,036	\$2,869,134	\$3,058,951
<b>Total Revenue</b>	<b>\$1,966,791</b>	<b>\$2,199,775</b>	<b>\$2,565,036</b>	<b>\$2,869,134</b>	<b>\$3,058,951</b>
Wages	\$669,917	\$784,600	\$864,364	\$929,941	\$1,040,731
Contractual	\$256,629	\$292,734	\$298,406	\$322,726	\$362,000
Materials and Supplies	\$120,500	\$133,103	\$155,088	\$170,020	\$192,157
<b>Total Expenses</b>	<b>\$1,047,046</b>	<b>\$1,210,437</b>	<b>\$1,317,857</b>	<b>\$1,422,687</b>	<b>\$1,594,887</b>
<b>Net</b>	<b>\$919,745</b>	<b>\$989,338</b>	<b>\$1,247,179</b>	<b>\$1,446,447</b>	<b>\$1,464,064</b>

# Museum Fund

## Description

The Museum Fund is a special revenue fund, operating under the modified accrual basis of accounting.

The Museum Fund helps to maintain two park district historic properties: Pleasant Home and Cheney Mansion. Pleasant Home is a National Historic Landmark designed in 1897 by noted prairie school architect George W. Maher for investment banker and philanthropist John W. Farson. Pleasant Home was purchased by the district in 1939. The Pleasant Home Foundation, a non-profit organization established in 1990 dedicated to restoring, preserving, and operating this 30-room architectural landmark as an historic house museum, operates the museum in cooperation with the District. Beginning in 2013, the district used funds to help with the capital maintenance of Cheney Mansion including upgrades to the second floor. The district levies a property tax for the museum's operations and certain capital improvements. Because this fund provides monetary support for both operating and capital projects, the fund balance requirement is set at 75% to expenditures.

## 2019 Assessment

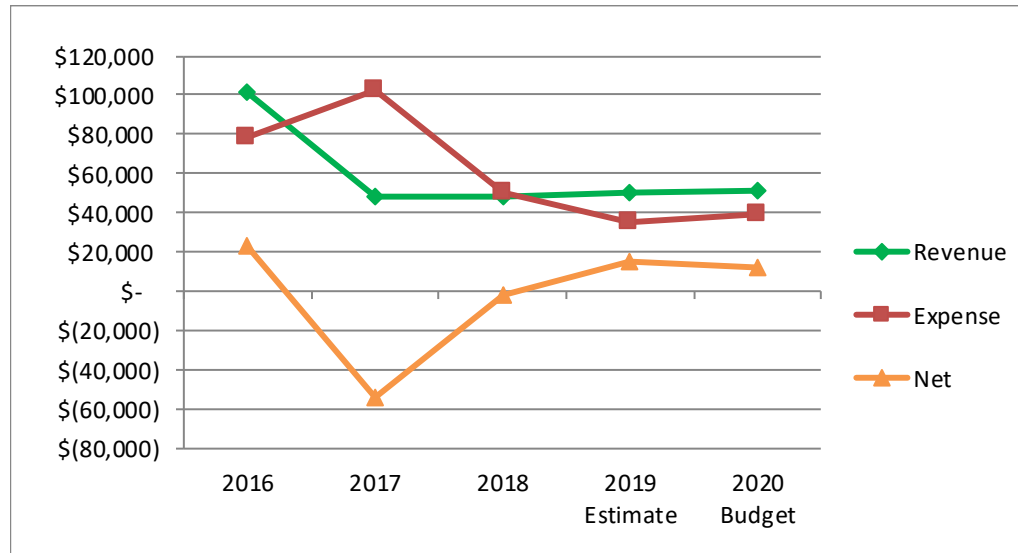
- The Museum Fund is projected to end 2019 at 513%.

## 2020 Goals

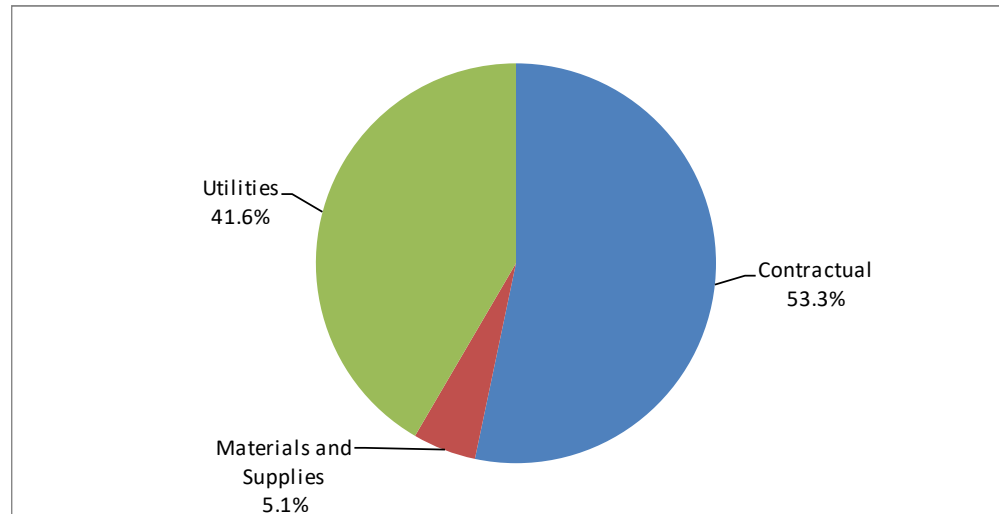
- Continue to focus on getting the Museum Fund's fund balance within the 75% fund balance target.
  - *Performance Measure:* Have a fund balance that is within 10% of the 75% target at the end of 2020.
  - *Strategic Initiative:* Financial Strength

## Historical Analysis

Museum Fund con't



## 2020 Expense Distribution

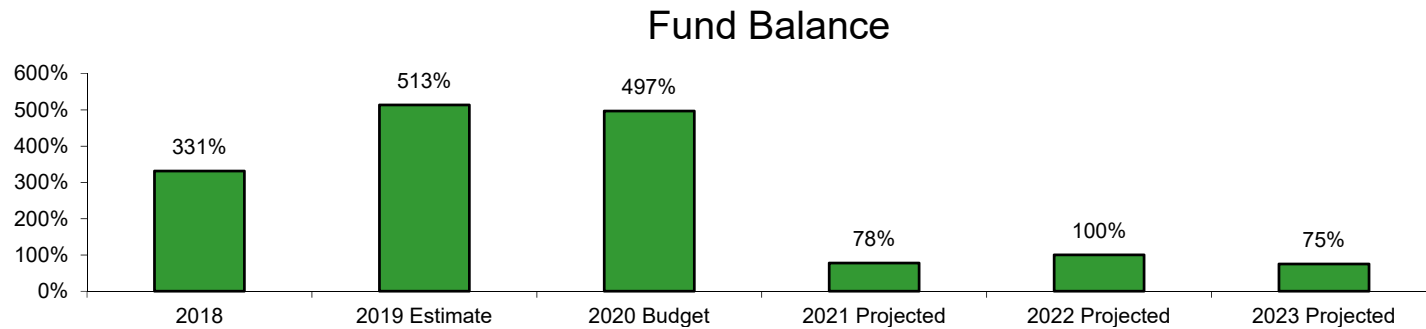


**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Budget Detail

Museum Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Tax Receipts	\$48,638	\$50,500	\$50,889	\$141,907	\$93,245	\$95,110
Rental Income	\$0	\$0	\$0	\$0	\$0	\$0
Sponsorship and Donations	\$0	\$0	\$1	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$48,638</b>	<b>\$50,500</b>	<b>\$50,889</b>	<b>\$141,907</b>	<b>\$93,245</b>	<b>\$95,110</b>
Contractual	\$35,656	\$18,950	\$20,800	\$170,000	\$100,000	\$102,000
Materials and Supplies	\$619	\$780	\$2,000	\$2,000	\$2,000	\$2,000
Utilities	\$14,138	\$15,735	\$16,235	\$17,047	\$17,899	\$18,794
<b>Total Expenses</b>	<b>\$50,413</b>	<b>\$35,465</b>	<b>\$39,035</b>	<b>\$189,047</b>	<b>\$119,899</b>	<b>\$122,794</b>
<b>Net</b>	<b>(\$1,775)</b>	<b>\$15,035</b>	<b>\$11,854</b>	<b>(\$47,140)</b>	<b>(\$26,654)</b>	<b>(\$27,684)</b>
<b>Fund Balance</b>	<b>\$167,074</b>	<b>\$182,109</b>	<b>\$193,963</b>	<b>\$146,823</b>	<b>\$120,169</b>	<b>\$92,485</b>
	<b>331%</b>	<b>513%</b>	<b>497%</b>	<b>78%</b>	<b>100%</b>	<b>75%</b>



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

# Special Recreation Fund

## Description

The Special Recreation Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Special Recreation Fund accounts for expenditures made to the West Suburban Special Recreation Association (WSSRA) as well as implementation of the ADA Transition Plan.

WSSRA provides opportunities for people with physical and mental disabilities of all ages to participate in year round programming specifically designed to meet their individual needs. The ADA Transition Plan's intent is to increase accessibility to the participants of the WSSRA programming. WSSRA also provides inclusion services for individuals with disabilities that wish to participate in park district programs.

## 2019 Assessment

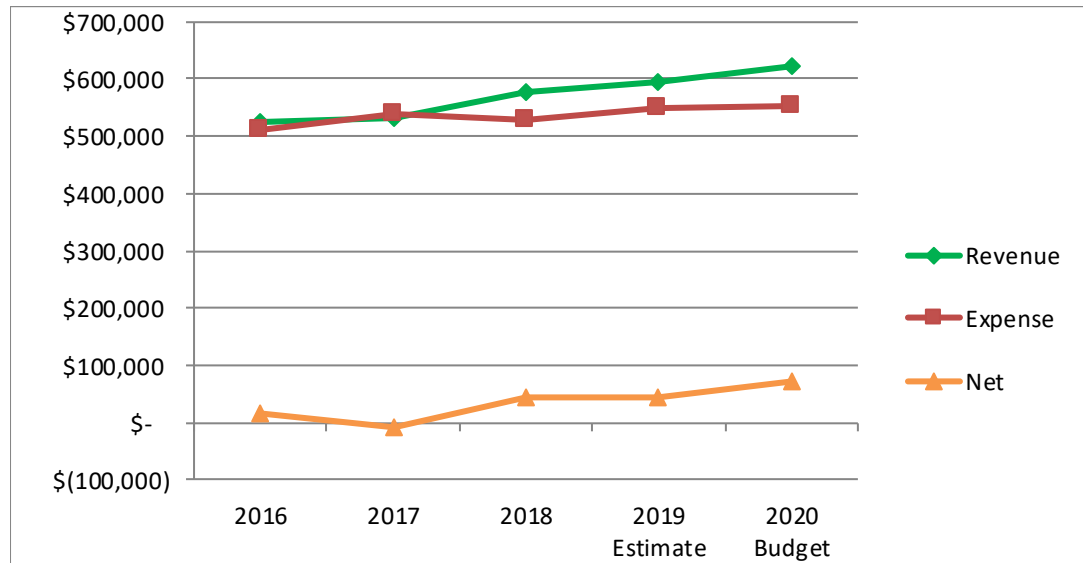
- The Special Recreation Fund is projected to end 2019 at 28%.

## 2020 Goals

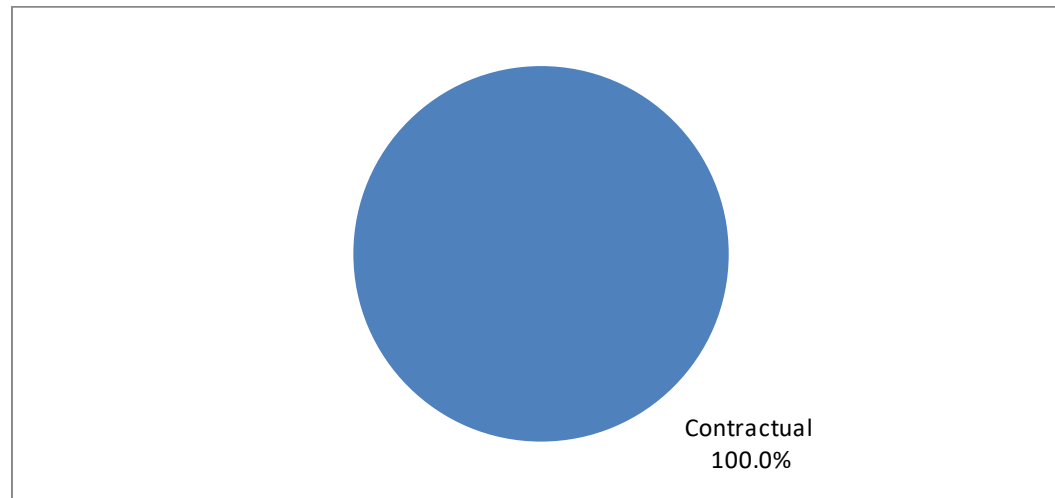
- Continue to focus on getting the Special Recreation Fund's fund balance within the 25% fund balance target.
  - *Performance Measure:* Have a fund balance within 5% of the 25% fund balance target at the end of 2020.
  - *Strategic Initiative:* Financial Strength

## Historical Analysis

Special Recreation Fund con't



## 2020 Expense Distribution



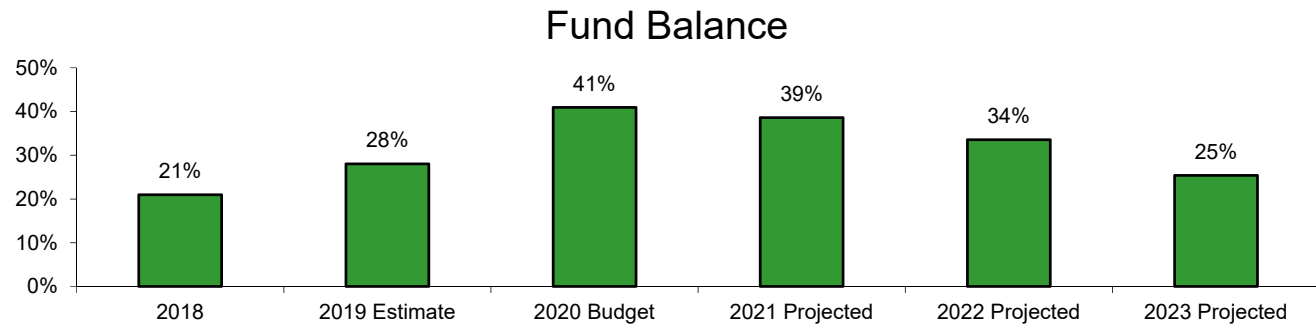
**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



## Budget Detail

Special Recreation Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Tax Receipts	\$546,324	\$565,000	\$594,562	\$577,453	\$589,002	\$600,782
Other Financing Sources	\$29,000	\$29,000	\$29,000	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$575,324</b>	<b>\$594,000</b>	<b>\$623,562</b>	<b>\$577,453</b>	<b>\$589,002</b>	<b>\$600,782</b>
Contractual	\$529,203	\$550,544	\$552,000	\$579,600	\$608,580	\$642,052
<b>Total Expenses</b>	<b>\$529,203</b>	<b>\$550,544</b>	<b>\$552,000</b>	<b>\$579,600</b>	<b>\$608,580</b>	<b>\$642,052</b>
<b>Net</b>	<b>\$46,121</b>	<b>\$43,456</b>	<b>\$71,562</b>	<b>(\$2,147)</b>	<b>(\$19,578)</b>	<b>(\$41,270)</b>
<b>Fund Balance</b>	<b>\$110,949</b>	<b>\$154,405</b>	<b>\$225,967</b>	<b>\$223,820</b>	<b>\$204,242</b>	<b>\$162,973</b>
	21%	28%	41%	39%	34%	25%



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

# Special Facilities Fund

The Special Facilities Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The Special Facilities Fund accounts for the operation of recreation programs that require specialized facilities. These facilities include the Ridgeland Common (ice arena, pool, athletic fields), Rehm Pool, Gymnastics and Recreation Center (Fall 2013) and the Maple Park Dog Park. Program fees and admission charges are the only revenue source for the operations of these facilities. There is no property tax support allocated for funding the operations of these programs. However, that said, the special facilities do receive tax support for capital improvements and indirect expenses such as liability insurance and pension obligations.

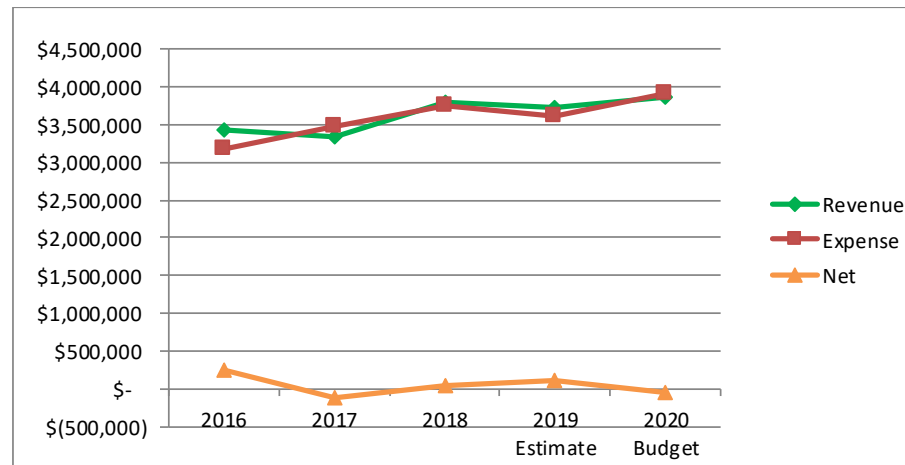
## Personnel

Staffing has remained stable in the Special Facilities Fund since 2014. Positions have moved between departments, but overall staffing levels have not changed. In 2018, a Maintenance Supervisor position was added to help with the ever-growing maintenance needs of the new facilities.

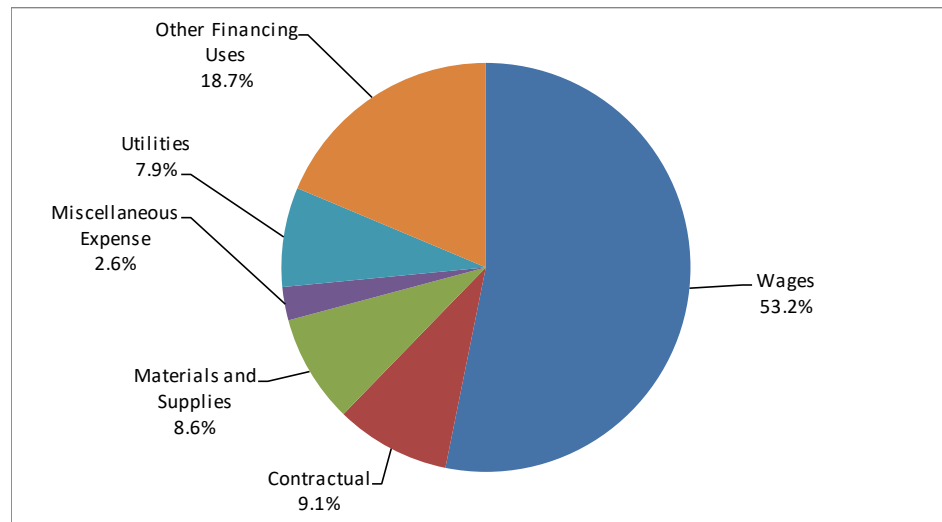
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Pools/Ice Arena	6	6	7	8	7
Gymnastics	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>6</u>
<b>Total</b>	11	11	12	13	13

## Historical Analysis

## Special Facilities Fund con't



## 2020 Expense Distribution

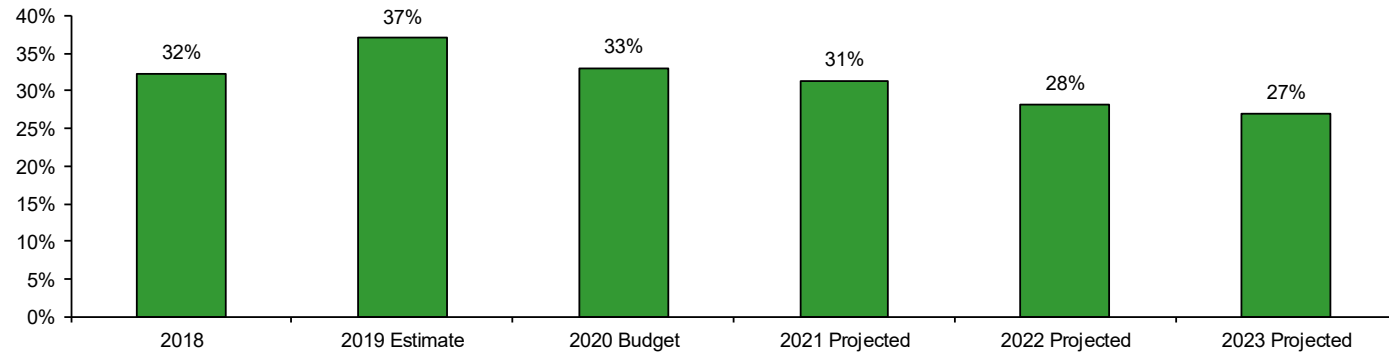


## Budget Detail

Special Facilities Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Fees and Charges	\$1,249,543	\$1,156,733	\$1,240,072	\$1,277,274	\$1,315,592	\$1,355,060
Rental Income	\$354,050	\$339,395	\$349,402	\$359,884	\$370,680	\$381,801
Miscellaneous Revenue	\$74,778	\$65,351	\$84,376	\$85,642	\$86,926	\$88,230
Program Revenue	\$2,113,467	\$2,171,887	\$2,187,765	\$2,253,398	\$2,321,000	\$2,390,630
<b>Total Revenue</b>	<b>\$3,791,838</b>	<b>\$3,733,366</b>	<b>\$3,861,615</b>	<b>\$3,976,198</b>	<b>\$4,094,199</b>	<b>\$4,215,721</b>
Wages	\$1,705,750	\$1,910,964	\$2,076,586	\$2,180,416	\$2,289,437	\$2,480,908
Contractual	\$290,067	\$358,917	\$354,730	\$360,051	\$365,452	\$370,933
Materials and Supplies	\$289,346	\$277,973	\$334,940	\$339,964	\$345,063	\$350,239
Miscellaneous Expense	\$67,356	\$84,729	\$102,835	\$104,377	\$105,943	\$107,532
Utilities	\$304,795	\$307,985	\$306,920	\$325,335	\$344,855	\$365,547
Other Financing Uses	\$1,095,676	\$670,152	\$729,152	\$699,186	\$723,205	\$570,625
<b>Total Expenses</b>	<b>\$3,752,989</b>	<b>\$3,610,719</b>	<b>\$3,905,163</b>	<b>\$4,009,329</b>	<b>\$4,173,955</b>	<b>\$4,245,785</b>
<b>Net</b>	<b>\$38,849</b>	<b>\$122,646</b>	<b>(\$43,548)</b>	<b>(\$33,131)</b>	<b>(\$79,755)</b>	<b>(\$30,064)</b>
<b>Fund Balance</b>	<b>\$1,212,500</b>	<b>\$1,335,147</b>	<b>\$1,291,599</b>	<b>\$1,258,467</b>	<b>\$1,178,712</b>	<b>\$1,148,648</b>
	<b>32%</b>	<b>37%</b>	<b>33%</b>	<b>31%</b>	<b>28%</b>	<b>27%</b>
<b>\$ Amount Above Policy</b>	<b>\$274,252.76</b>	<b>\$432,466.74</b>	<b>\$315,307.99</b>	<b>\$256,135.09</b>	<b>\$135,223.33</b>	<b>\$87,201.87</b>

### Fund Balance



# Special Facilities Administration

## Description

The Special Facilities Administration (formally Revenue Facilities) department was established in 2016 to better reflect the fund as a special revenue fund and mirror operations of the Recreation department. This department handles all administrative costs for the Special Facilities Fund that cannot be directly tied to a program.

## 2019 Assessment

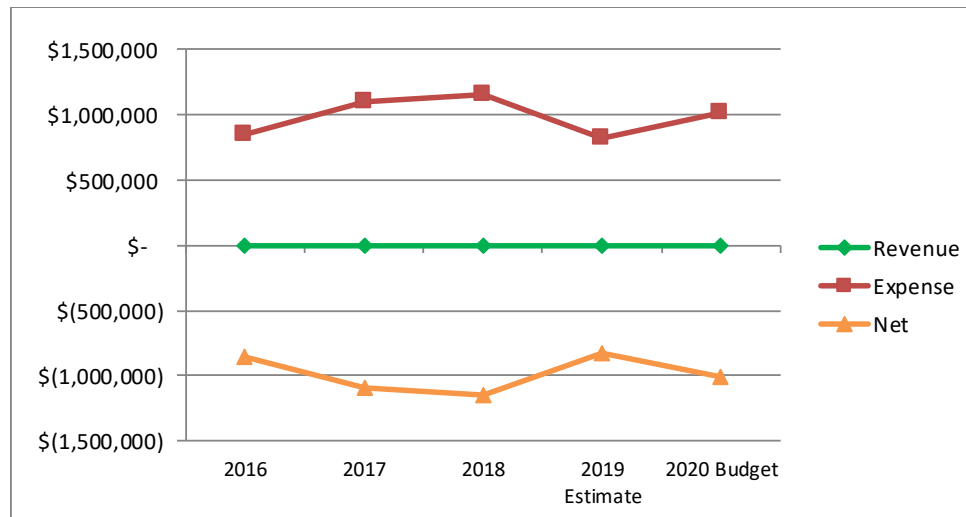
- The supervision and training for seasonal pool maintenance from the Operations Supervisor to the Maintenance Supervisor has been completed.
- One internship for the summer season was filled. Intern has worked extensively in Learn to Swim, lifeguarding, camp and concession operations. He has also been involved in staff training and customer service.

## 2020 Goals

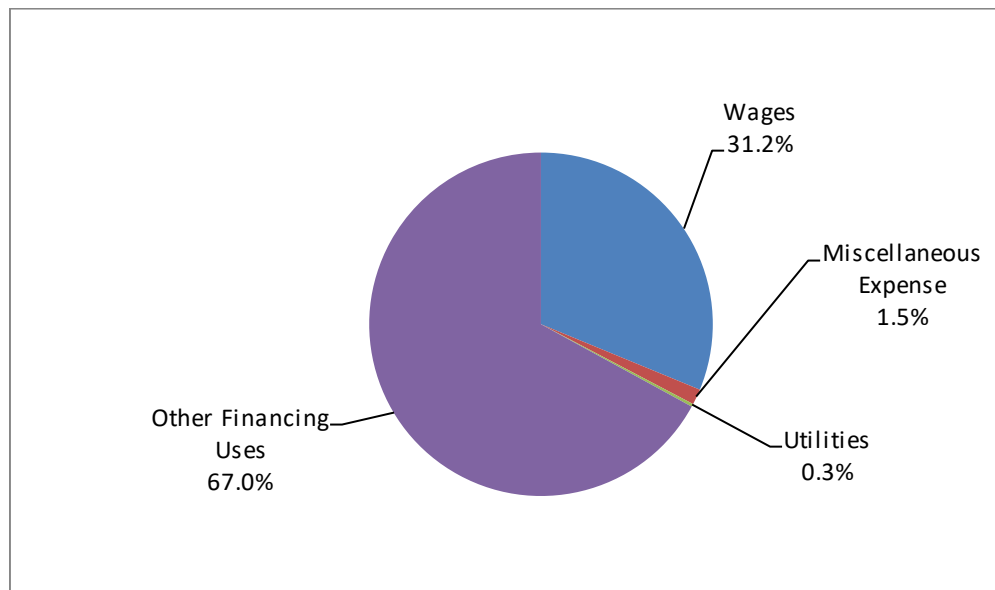
- Inventory indoor and outdoor spaces within and outside the community for possible PDOP use.
  - *Performance Measure:* Document and create database with current space and add new potential indoor and outdoor spaces for Park District use to provide program expansion; Inventory to be completed by April 1, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management

## Historical Analysis

## Special Facilities Administration con't



## 2020 Expense Distribution



**Budget Detail**

Special Facilities Administration con't

	2016	2017	2018	2019 Estimate	2020 Budget
Wages	\$191,201	\$187,513	\$222,323	\$288,352	\$315,970
Miscellaneous Expense	\$6,402	\$4,823	\$7,569	\$10,500	\$14,915
Utilities	\$3,751	\$3,255	\$2,372	\$2,685	\$2,685
Other Financing Uses*	\$649,746	\$902,279	\$919,204	\$519,461	\$678,461
<b>Total Expenses</b>	<b>\$851,100</b>	<b>\$1,097,870</b>	<b>\$1,151,468</b>	<b>\$820,998</b>	<b>\$1,012,031</b>
<b>Net</b>	<b>(\$851,100)</b>	<b>(\$1,097,870)</b>	<b>(\$1,151,468)</b>	<b>(\$820,998)</b>	<b>(\$1,012,031)</b>

*\*Other Financing Uses: Employee Health Insurance Transfer, Capital Projects Contribution, Special Recreation Fund Transfer*

# Special Facilities Maintenance

## Description

The Special Facilities Maintenance (formally Revenue Facilities Maintenance) department was established in 2016 to better reflect the fund as a special revenue fund and mirror operations of the Recreation department. This department handles all facility upkeep and utility costs for the Special Facilities Fund that cannot be directly tied to a program.

Beginning with the 2019 budget, the Dog Parks budget area has been consolidated under Special Facilities Maintenance. The Dog Park programs located at Ridgeland Common and Maple Park are very popular resources enjoyed by approximately 580 dog owners and their canine companions. The dog parks provide socialization opportunities for dog owners and their canine friends.

## 2019 Assessment

- A sound system for classes in the Medium Activity Room at RCRC are slated to be installed by October 2019. Staff is seeking additional competitive quotes.
- Shade structures to the RCRC pool deck were not installed. The portable structure that matched existing shade have been discontinued. Other options were considered and decided against.
- A start/shut off button for the drop slides has been installed; this has provided an effective way for staff to shut off slides when engaged in diving well rescue.
- Eliminated cost to residents for entry to the dog parks as of January 1, 2019.

## 2020 Goals

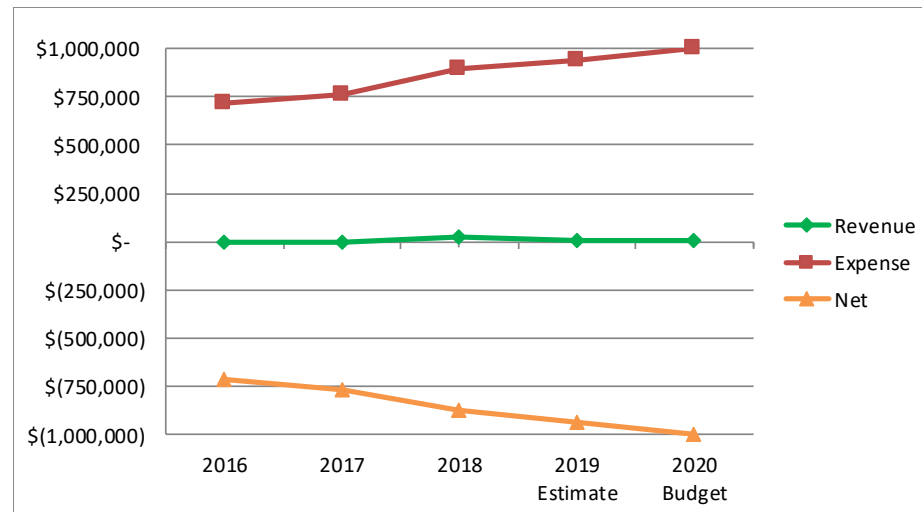
- Replace six banks of lockers at Rehm Pool to enhance security of patron property.
  - *Performance Measure:* Add lockers to improve customer expedience with added security option by April 26, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management
- Install user-controlled timer/actuator on water feature in Rehm play area.
  - *Performance Measure:* Reduce water use by 1,400 gallons per day and 112,000 gallons per year. Installation will occur by May 15, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management
- Replace Maple Dog Park Gate with heavy duty square tube gate with panic bar and closer that can withstand heavy use.
  - *Performance Measure:* Reduce annual repairs by at least \$500 and increase user functionality; to be completed by March 15, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management
- Increase electric power to portable concession area at Ridgeland Common.



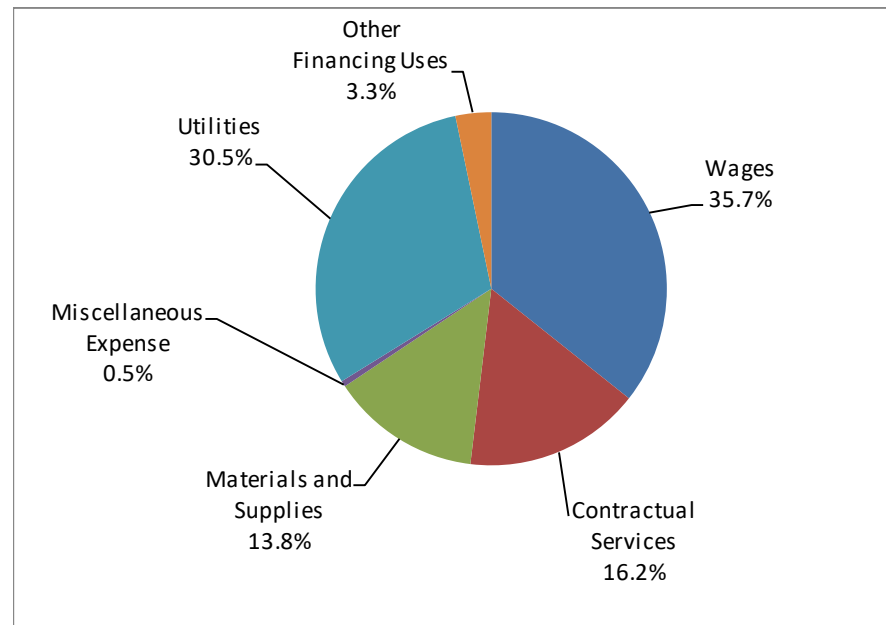
- *Performance Measure:* Improve the ease of operation for concession staff and increase product options for patrons; to be completed by May 1, 2020.
  - *Strategic Initiative:* Quality Infrastructure Management
- Utilize temporary staff for pool set up in a three-week period focusing on labor-intensive tasks, when there is a large need for labor in a short period.
  - *Performance Measure:* Improvement of staff efficiency in accomplishing the many tasks that need to be completed prior to the pool's opening, allowing 20 more hours/4 days of maintenance staff training two weeks prior to opening Rehm Pool and decreasing overtime costs by \$1,600.
  - *Strategic Initiative:* Organizational Excellence

## Historical Analysis

## Special Facilities Maintenance con't



## 2020 Expense Distribution



## Budget Detail

Special Facilities Maintenance con't

	2016	2017	2018	2019 Estimate	2020 Budget
Fees and Charges	\$0	\$0	\$22,481	\$3,620	\$1,650
<b>Total Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,481</b>	<b>\$3,620</b>	<b>\$1,650</b>
Wages	\$147,343	\$172,763	\$279,299	\$323,375	\$355,642
Contractual Services	\$115,565	\$146,975	\$125,040	\$169,210	\$162,015
Materials and Supplies	\$119,320	\$129,480	\$125,647	\$105,200	\$137,416
Miscellaneous Expense	\$3,355	\$1,845	\$1,651	\$3,700	\$5,460
Utilities	\$282,340	\$287,170	\$302,423	\$305,300	\$304,235
Other Financing Uses*	\$45,800	\$27,625	\$60,759	\$32,681	\$32,681
<b>Total Expenses</b>	<b>\$713,724</b>	<b>\$765,857</b>	<b>\$894,819</b>	<b>\$939,466</b>	<b>\$997,449</b>
<b>Net</b>	<b>(\$713,724)</b>	<b>(\$765,857)</b>	<b>(\$872,338)</b>	<b>(\$935,846)</b>	<b>(\$995,799)</b>

\*Other Financing Uses: Employee Health Insurance Transfer

# Concessions

## Description

The Concessions department was established in 2016 to better reflect the fund as a special revenue fund and mirror operations of the Special Facilities department. This department provides food and drink sales for both the pool and ice arena.

## 2019 Assessment

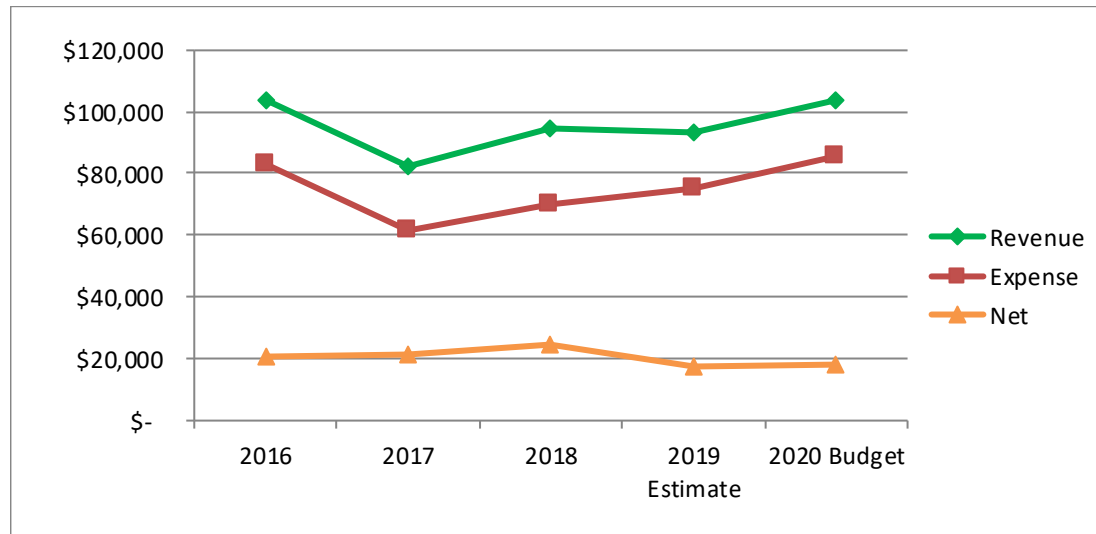
- Staff decided against the purchase of the cotton candy machine as it was determined to be labor intensive and would decrease service time. Funds were spent on new ovens and refrigeration to improve production and storage. Prices were raised on key items leading to increased revenue in relation to expenses.
- Recycling containers are located on the concession deck at Rehm. However, recycling has become more difficult as waste haulers find it less profitable. Contamination by the public results in much recycling going into the trash. Recycling in the public spaces will be reconsidered.
- Staff has investigated working with a vendor of gluten free and allergen free snacks. While the arrangement did not work out, healthier chip and snack options were added and sold well.

## 2020 Goals

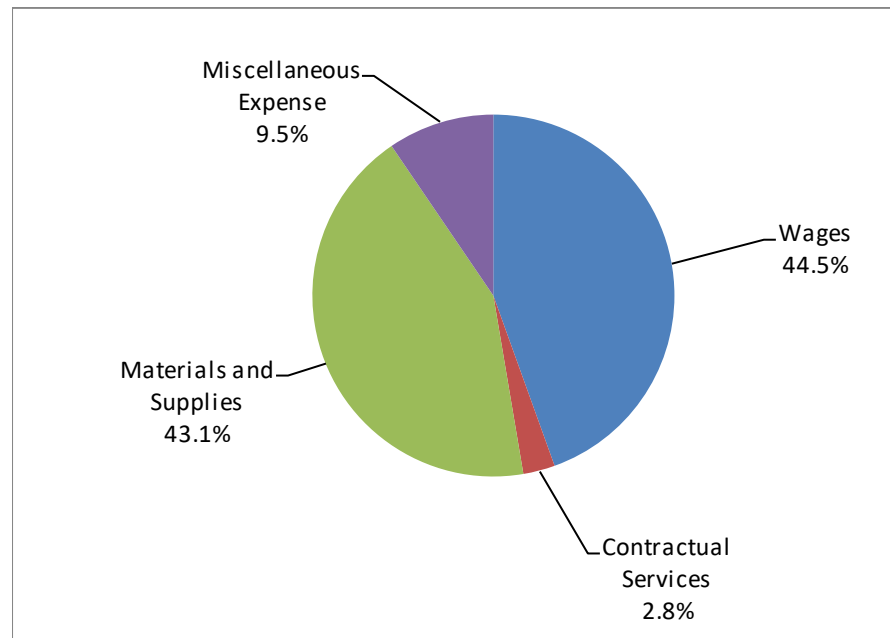
- Replace windows and frames at Rehm Pool concession to include pick up windows to improve service.
  - *Performance Measure:* Improve service delivery time resulting in a 10% decrease in service time, thus increase overall concession sales at Rehm Pool in 2020 over 2019 totals.
  - *Strategic Initiative:* Customer & Community Focus
- Require and provide Crew Leaders with Food Service Sanitation Course to be certified to meet current FDA requirements.
  - *Performance Measure:* All Crew Leaders will be required to take course and pass test prior to Rehm Pool opening by Memorial Day Weekend 2020.
  - *Strategic Initiative:* Staff Excellence
- Increase concession revenue through new product offerings, increased hours of operation and market pricing.
  - *Performance Measure:* Gross revenue should meet or exceed 2019 gross revenues by 25%.
  - *Strategic Initiative:* Financial Strength

## Historical Analysis

Concessions con't



## 2020 Expense Distribution



## Budget Detail

Concessions con't

	2016	2017	2018	2019 Estimate	2020 Budget
Fees & Charges	\$103,349	\$82,503	\$94,611	\$93,000	\$103,838
<b>Total Revenue</b>	<b>\$103,349</b>	<b>\$82,503</b>	<b>\$94,611</b>	<b>\$93,000</b>	<b>\$103,838</b>
Wages	\$31,559	\$22,640	\$25,789	\$34,000	\$38,047
Contractual Services	\$1,565	\$1,402	\$346	\$2,150	\$2,425
Materials and Supplies	\$41,230	\$31,336	\$36,865	\$32,000	\$36,867
Miscellaneous Expense	\$8,351	\$5,951	\$7,115	\$7,200	\$8,130
<b>Total Expenses</b>	<b>\$82,705</b>	<b>\$61,328</b>	<b>\$70,115</b>	<b>\$75,350</b>	<b>\$85,469</b>
<b>Net</b>	<b>\$20,645</b>	<b>\$21,175</b>	<b>\$24,496</b>	<b>\$17,650</b>	<b>\$18,369</b>

# Aquatics

## Description

The Park District's two outdoor aquatic facilities are valuable assets which serves the needs of our swimming community. Open swim sessions are offered throughout the summer and are enjoyed by pass holders and daily users. Swim lessons are offered teaching youth and adults this valuable lifesaving skill. The lap swim program serves individuals over the age of 16 providing valuable fitness opportunities to both the novice and competitive swimmer. The pools are integral to the success of the Park District Summer Camp Program. Swimming provides campers with an almost daily fun physical activity with the additional benefit of relief from the summer heat. West Suburban Special Recreation Association gains pool therapy opportunities for its members. Two local swim teams, The Oak Park Swimmers (TOPS) and Millennium, benefit by the use of the Park District's two 50 meter pools.

## 2019 Assessment

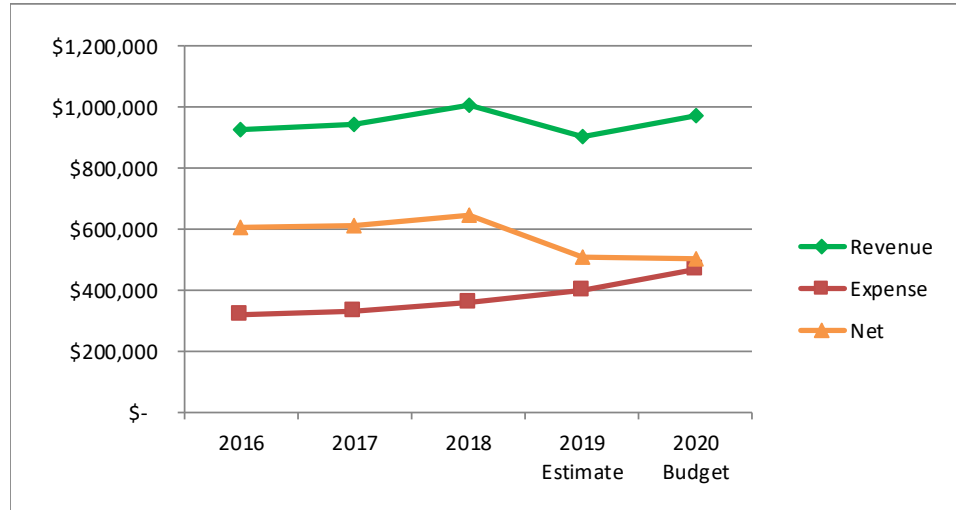
- Pool schedules at Rehm and RCRC have been adjusted to have consistent opening times for each weekday, Saturday and Sunday. Due to afternoon swim lessons at RCRC, evening times could not be made consistent.
- Additional programming was added including: pass holder time added three days a week overlapping camp swim time, wading pool opened to pass holder's during swim lessons at RCRC, an additional fitness class added to 9am lap swim time, In-service guard training and fitness class share pool on Sunday mornings.
- Swim lessons have been restructured to two-week sessions and have been well received by patrons.
- The fee structure was changed for swim team practice time and the weekend swim meet. A per participant fee was added for the swim meet, similar to how other venues charge. Practice times for a third swim team could not be worked out.

## 2020 Goals

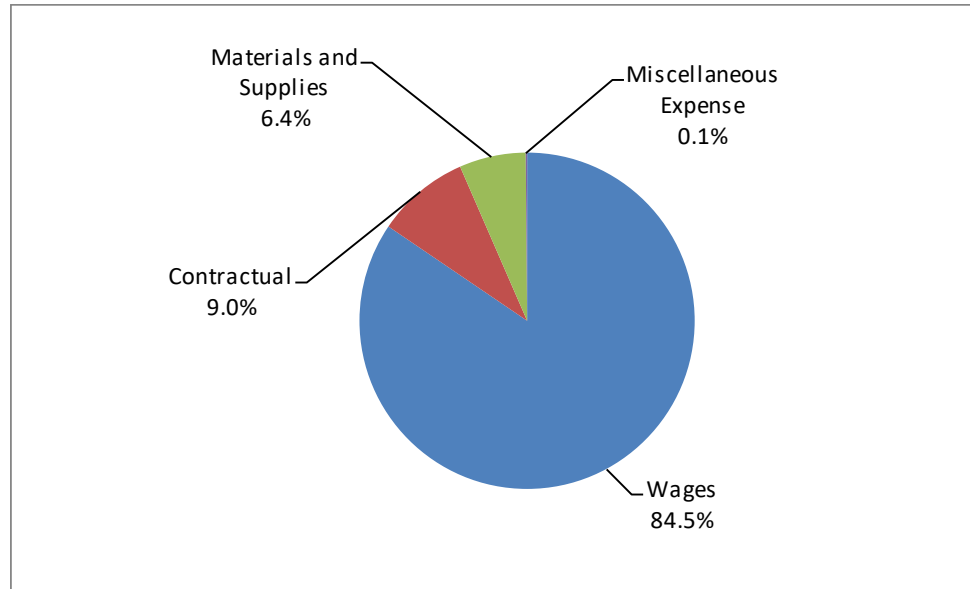
- Increase program/class participation by adding new programs including a log rolling class, recreational water polo and inner tube water polo for families, adults, youth and teens.
  - *Performance Measure:* Increase aquatic program participation by 250 registrations over 2019 totals.
  - *Strategic Initiative:* Customer & Community Focus
- Develop new hiring process plan including hosting November/December/January job fairs, holding interviews and making job offers early for seasonal summer staff.
  - *Performance Measure:* Hire 50% of all aquatic seasonal positions by January 31, 2020.
  - *Strategic Initiative:* Organizational Excellence
- Restructure the Junior lifeguard program to provide a more enjoyable and educational experience for the class participants and peak their interests to becoming a lifeguard when they are of age.
  - *Performance Measure:* Increase participation in Jr Lifeguarding Classes by 50% of the 2019 registrations, which was 24 participants by August 1, 2020.
  - *Strategic Initiative:* Customer & Community Focus

## Historical Analysis

Aquatics con't



## 2020 Expense Distribution





**Budget Detail**

Aquatics con't

	2016	2017	2018	2019 Estimate	2020 Budget
Fees & Charges	\$769,939	\$755,836	\$809,110	\$708,393	\$751,641
Rentals	\$1,316	\$13,499	\$28,393	\$43,395	\$34,080
Miscellaneous Revenue	\$49,476	\$53,599	\$61,984	\$53,208	\$70,506
Program Revenue	\$106,778	\$118,241	\$108,230	\$101,000	\$117,942
<b>Total Revenue</b>	<b>\$927,509</b>	<b>\$941,175</b>	<b>\$1,007,717</b>	<b>\$905,996</b>	<b>\$974,169</b>
Wages	\$265,180	\$281,644	\$305,124	\$344,395	\$397,018
Contractual Services	\$42,422	\$36,124	\$40,213	\$34,914	\$42,205
Materials and Supplies	\$12,318	\$12,766	\$15,792	\$18,381	\$30,170
Miscellaneous Expense	\$785	\$470	\$359	\$300	\$600
Utilities	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$320,706</b>	<b>\$331,003</b>	<b>\$361,488</b>	<b>\$397,990</b>	<b>\$469,994</b>
<b>Net</b>	<b>\$606,802</b>	<b>\$610,172</b>	<b>\$646,229</b>	<b>\$508,006</b>	<b>\$504,175</b>

# Ice Arena

## Description

The Park District operates the Paul Hruby Ice Arena, a year round indoor ice arena. The rink offers a number of programming opportunities to the community. Figure skating lessons are offered through the Learn to Skate School for children through adults. Hockey programs include developmental, intermediate and game play for youths and adults. For a more competitive hockey playing experience, a youth travel program is also available. The rink serves two independent travel hockey programs, the Oak Park and River Forest Hockey and the Fenwick High School Hockey clubs. Each organization rents multiple hours of ice time per week. The rink is available for rent to a number of weekly rental groups and is periodically available to those who like to occasionally ice skate. For the recreational skater, the rink offers public skating hours on weekday's mid-day and on the weekends with figure and hockey skates available for rental. In 2013, the ice center was closed for rebuilding. The rink was reopened in June of 2014, offering year-round ice to residents for the first time.

## 2019 Assessment

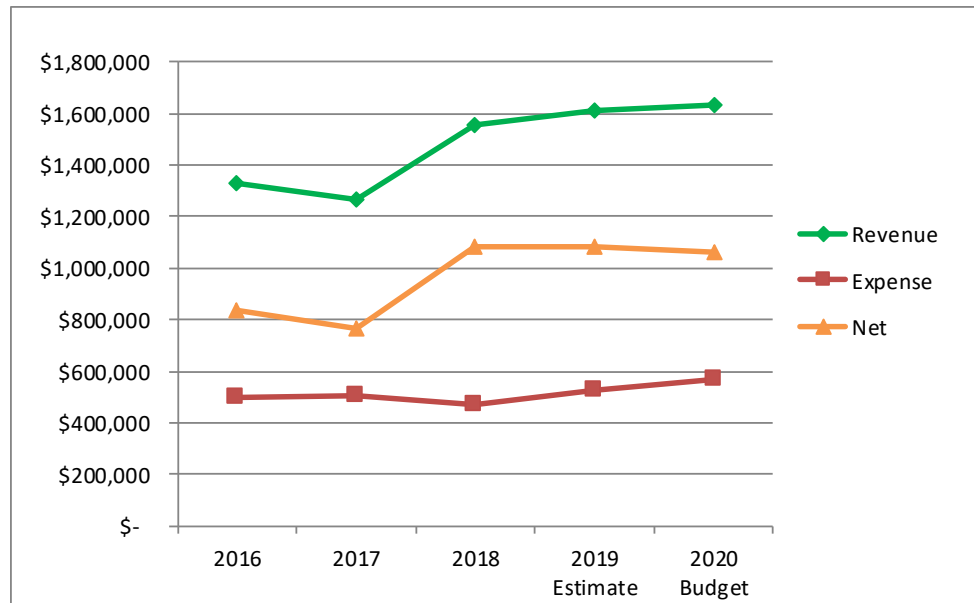
- An off ice harness has been researched and priced. Installation will take place in September with program to follow.
- Staff is arranging visits in the fall at local schools to increase promotion and presence about hockey programs and free gear rental opportunity.
- An all-girls team has been added to the Ice Bears program. The Ice Bears first all-girls team will be competing at the Pee wee level as a combined Squirt/Pee wee team for 2019-2020.

## 2020 Goals

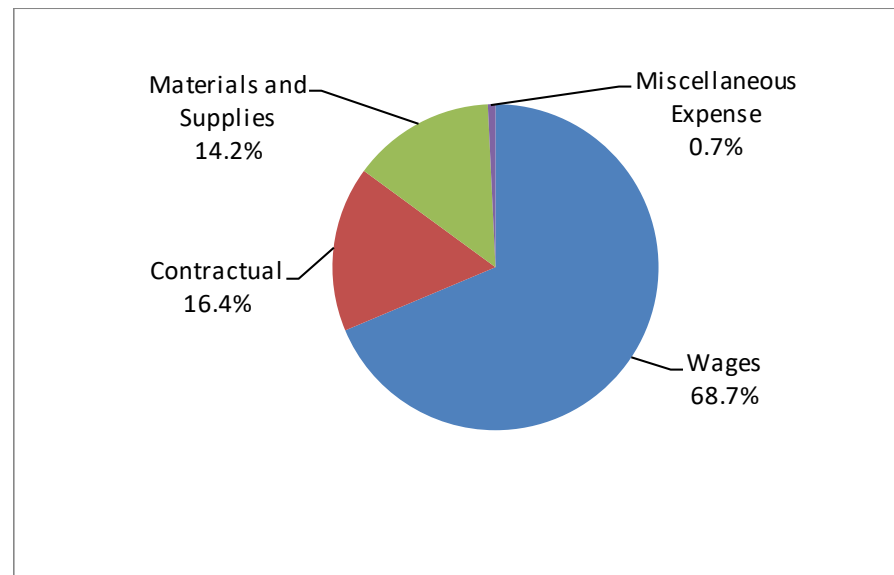
- Add additional special events to increase public skate participation.
  - *Performance Measure:* Plan, promote and hold nine special events increasing public skate participation by 10% over 2019 totals.
  - *Strategic Initiative:* Customer & Community Focus
- Offer spring break camp at Ridgeland Common with half, full and extended day options during D97's 2020 spring break as well as School's Out days.
  - *Performance Measure:* Increase camp revenue by approximately \$10,000 over 2019 totals.
  - *Strategic Initiative:* Customer & Community Focus
- Create 1/3 ice and room rental package which will be available Friday, Saturday or Sunday March-November.
  - *Performance Measure:* Book a minimum of 15 1/3 ice and room rental combos in 2020.
  - *Strategic Initiative:* Customer & Community Focus

## Historical Analysis

Ice Arena con't



## 2020 Expense Distribution



## Budget Detail

Ice Arena con't

	2016	2017	2018	2019 Estimate	2020 Budget
Fees & Charges	\$230,460	\$191,947	\$197,792	\$231,000	\$250,085
Rental Income	\$256,840	\$251,585	\$284,789	\$248,000	\$267,322
Miscellaneous Revenue	\$10,069	\$6,281	\$6,739	\$8,170	\$9,870
Program Revenue	\$835,109	\$816,778	\$1,066,127	\$1,124,000	\$1,101,547
<b>Total Revenue</b>	<b>\$1,332,478</b>	<b>\$1,266,592</b>	<b>\$1,555,448</b>	<b>\$1,611,170</b>	<b>\$1,628,824</b>
Wages	\$365,676	\$378,383	\$329,389	\$352,580	\$389,810
Contractual Services	\$60,049	\$63,015	\$76,941	\$99,430	\$93,085
Materials and Supplies	\$64,740	\$58,908	\$63,185	\$71,600	\$80,603
Miscellaneous Expense	\$4,428	\$3,705	\$2,409	\$3,600	\$4,196
Utilities	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$494,893</b>	<b>\$504,012</b>	<b>\$471,924</b>	<b>\$527,210</b>	<b>\$567,694</b>
<b>Net</b>	<b>\$837,585</b>	<b>\$762,579</b>	<b>\$1,083,523</b>	<b>\$1,083,960</b>	<b>\$1,061,129</b>

# Gymnastics

## Description

The Oak Park Gymnastics Center offers gymnastics based classes for participants age two through high school, including recreation programs, summer camp, preschool open gym, a recreational competition team and a competitive team program. The gymnastics program moved out of John L. Hedge's Administration center and into the new Gymnastics and Recreation Center in the fall of 2013.

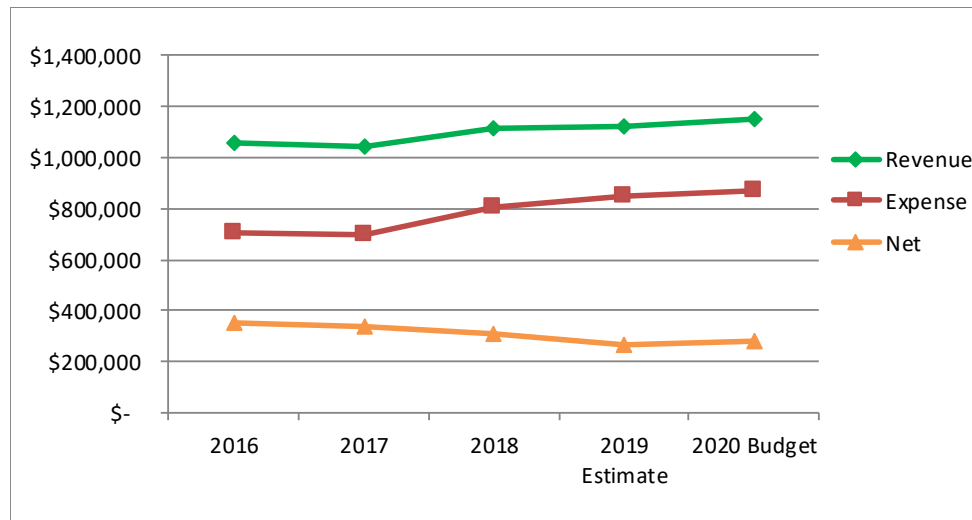
- Staff has reached out to owners of the brewpub and they said they did not see the need for customer or staff parking at the GRC.
- Combined programming with RCRC was held during winter break of January 2019.
- A fulltime boy's head team coach was hired October 2018 keeping current programs in place. If staffing needs change in the future, additional girl's classes and a cheer program will replace the boy's team program and staff will be hired based on the new program portfolio.
- Staff are soliciting multiple quotes for sound improvement options and plan to have improvements made by the end of fall.

## 2020 Goals

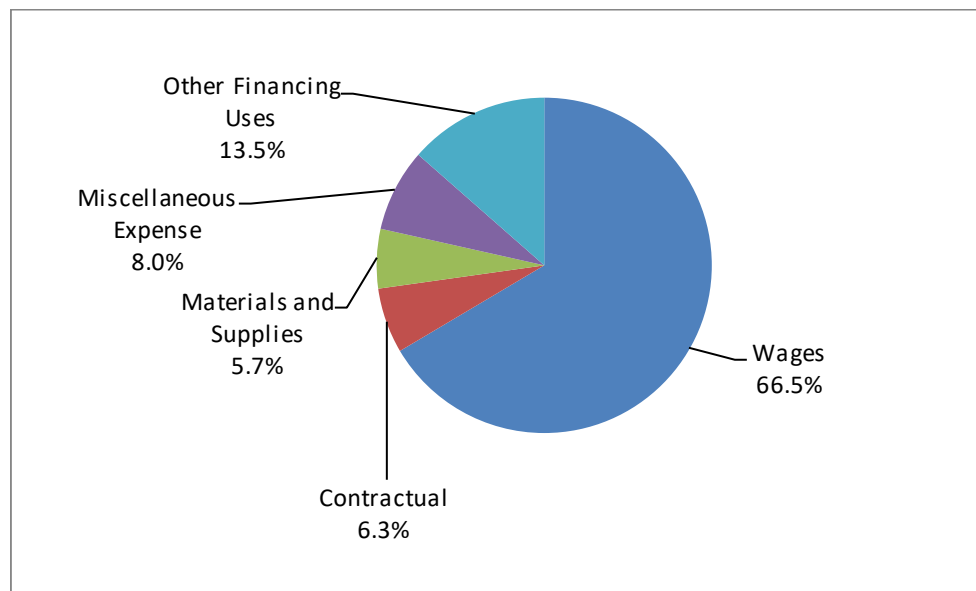
- Pro shop expansion.
  - *Performance Measurement:* Add GRC t-shirts, bike shorts and boys class uniform options available for purchase by January 31, 2020.
  - *Strategic Initiative:* Customer & Community Focus
- Offer open gym rental program to schools, daycares or similar organizations.
  - *Performance Measure:* Develop, plan and offer program. Thursday from 1:30-3pm and 6:00-7:30pm on Sundays will be open to group rentals starting January 2020, renting a minimum of five during 2020.
  - *Strategic Initiative:* Customer & Community Focus / Financial Strength
- Offer program discount incentive to a current gymnastics summer student for getting a new student household to enroll in a 4-week summer gymnastics class.
  - *Performance Measure:* Create a printable receipt coupon on all summer registration receipts that enrollees write their name on and give to a friend, relative or neighbor that never participate in a gymnastics program; Discount given upon next registration to student on receipt coupon resulting in at least 20 new summer participants in 2020.
  - *Strategic Initiative:* Customer & Community Focus / Financial Strength

## Historical Analysis

Gymnastics con't



## 2020 Expense Distribution



## Budget Detail

Gymnastics con't

	2016	2017	2018	2019 Estimate	2020 Budget
Fees and Charges	\$124,373	\$151,802	\$125,548	\$120,720	\$132,858
Rentals	\$37,851	\$28,539	\$40,868	\$48,000	\$48,000
Miscellaneous Revenue	\$5,395	\$5,208	\$6,055	\$3,973	\$4,000
Program Revenue	\$886,493	\$853,894	\$939,110	\$946,887	\$968,276
<b>Total Revenue</b>	<b>\$1,054,112</b>	<b>\$1,039,443</b>	<b>\$1,111,581</b>	<b>\$1,119,580</b>	<b>\$1,153,134</b>
Wages	\$476,828	\$509,640	\$543,825	\$568,262	\$580,099
Contractual Services	\$37,308	\$33,434	\$47,526	\$53,213	\$55,000
Material & Supplies	\$27,491	\$34,405	\$47,857	\$50,792	\$49,884
Miscellaneous Expense	\$160,055	\$46,270	\$48,252	\$59,429	\$69,533
Utilities	\$0	\$0	\$0	\$0	\$0
Other Financing Uses*	\$0	\$77,450	\$115,713	\$118,010	\$118,010
<b>Total Expenses</b>	<b>\$701,682</b>	<b>\$701,200</b>	<b>\$803,174</b>	<b>\$849,705</b>	<b>\$872,526</b>
<b>Net</b>	<b>\$352,430</b>	<b>\$338,243</b>	<b>\$308,407</b>	<b>\$269,874</b>	<b>\$280,608</b>

\*Other Financing Uses: Employee Health Insurance Transfer

# Health Insurance Fund

## Description

The Health Insurance Fund is an internal service fund, operating on the full accrual basis of accounting.

Beginning in the 2013 budget, the district established a Health Insurance Fund. The Health Insurance Fund is an administrative tool used for ease of operation and fund balance smoothing of expected health care cost increases normally absorbed by the operating funds. This fund is where the district pays employee health benefits, life insurance, and the employee assistance program. The district has also made the push to ensure employee wellness and this is reflected in the Health Insurance Fund.

## 2019 Assessment

- The Health Insurance Fund is projected to end 2019 at 48%.
- The District applied for the 2019 PDRMA Wellness Grant.

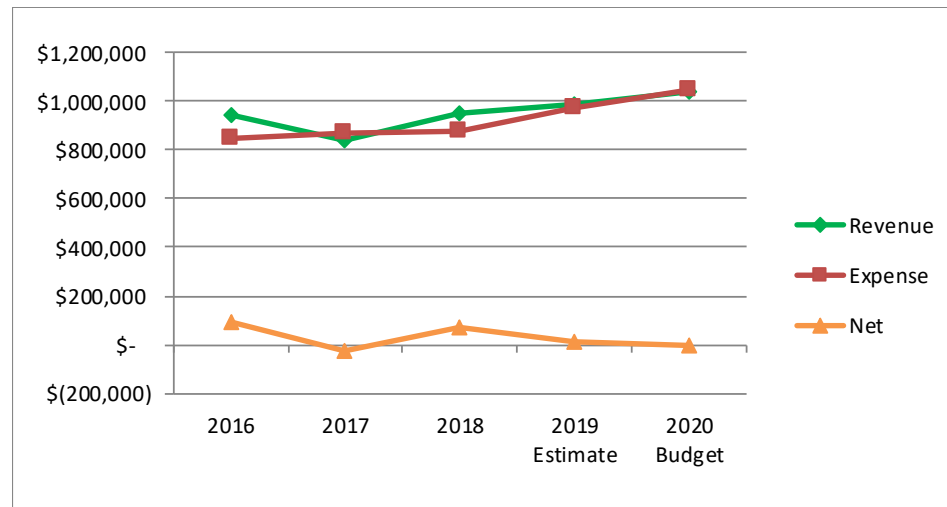
## 2020 Goals

- Continue to focus on getting the Health Insurance Fund's fund balance within the 25% fund balance target.
  - *Performance Measure:* Have a fund balance within 5% of the 25% fund balance target at the end of 2020.
  - *Strategic Initiative:* Financial Strength

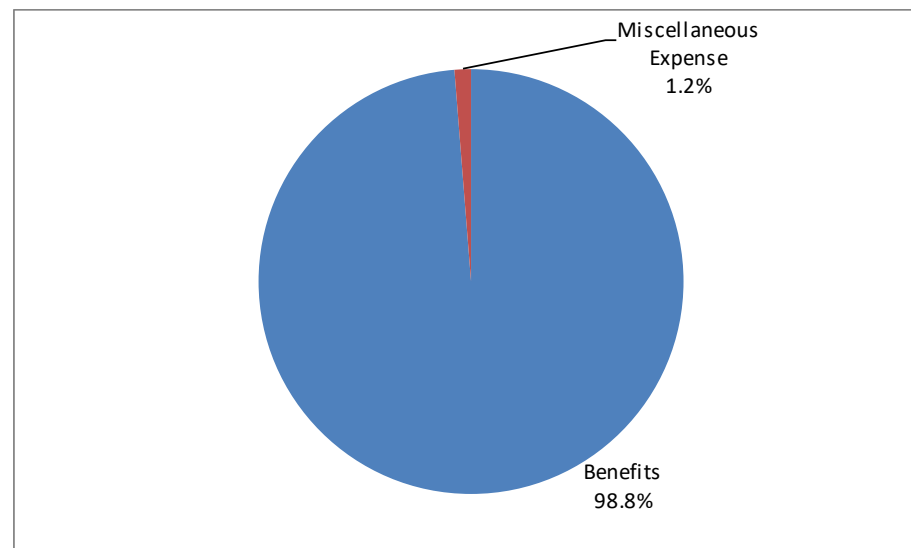


## Historical Analysis

Health Insurance Fund con't



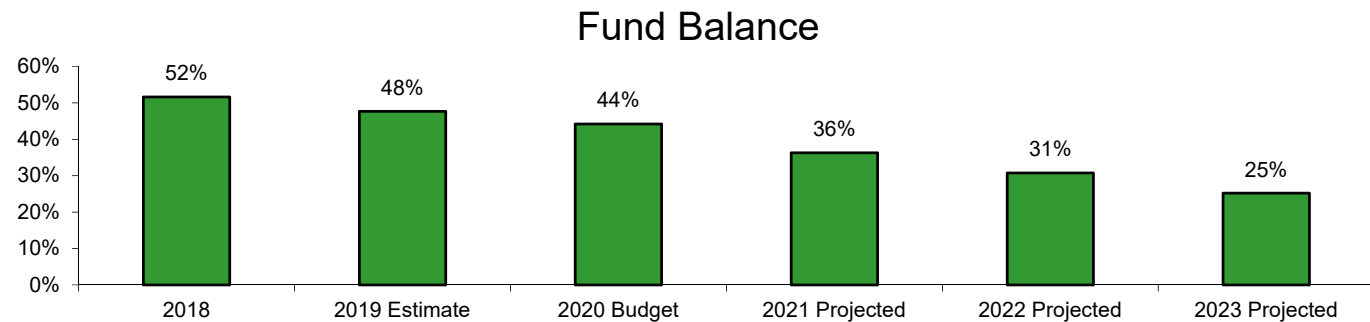
## 2020 Expense Distribution



## Budget Detail

Health Insurance Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Fees and Charges	\$131,166	\$141,716	\$146,650	\$161,315	\$177,447	\$195,191
Miscellaneous Revenue	\$1,000	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$817,904	\$847,157	\$897,020	\$914,960	\$1,006,456	\$1,107,102
<b>Total Revenue</b>	<b>\$950,070</b>	<b>\$988,873</b>	<b>\$1,043,670</b>	<b>\$1,076,275</b>	<b>\$1,183,903</b>	<b>\$1,302,293</b>
Benefits	\$867,468	\$962,309	\$1,033,337	\$1,116,004	\$1,205,284	\$1,325,813
Miscellaneous Expense	\$9,562	\$13,960	\$13,000	\$13,195	\$13,393	\$13,594
<b>Total Expenses</b>	<b>\$877,030</b>	<b>\$976,269</b>	<b>\$1,046,337</b>	<b>\$1,129,199</b>	<b>\$1,218,677</b>	<b>\$1,339,407</b>
<b>Net</b>	<b>\$73,040</b>	<b>\$12,604</b>	<b>(\$2,667)</b>	<b>(\$52,924)</b>	<b>(\$34,774)</b>	<b>(\$37,113)</b>
<b>Fund Balance</b>	<b>\$452,847</b>	<b>\$465,450</b>	<b>\$462,783</b>	<b>\$409,860</b>	<b>\$375,085</b>	<b>\$337,972</b>
	52%	48%	44%	36%	31%	25%



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

# Capital Projects Fund

## Description

The Capital Projects fund is a governmental fund, operating on the modified accrual basis of accounting.

The Capital Projects Fund accounts for purchases and construction expenditures related to the acquisition and improvement of major capital facilities and equipment. Every year the Capital Improvement Plan (CIP) is updated projecting capital costs for the next 5 years. In 2019, the CIP was updated and projects included in the 2020 budget contain previously allocated projects.

The proposed budget includes \$2.67 million in expenditures. Capital improvements continue to be processed and implemented throughout the district, as highlighted below:

- Continued expansion of Carroll Center
- Rehms Park Improvements
- Dole Center Updates
- Wenonah Park Improvements
- Randolph Park Improvements

Per capita spending for capital improvements can be a useful tool to compare the investment being made in the capital infrastructure of the District to other park districts. The following chart shows the District’s per capita spending from the Capital Projects Fund for 2018-2023.

	<u>2018</u>	<u>2019 Estimate</u>	<u>2020 Budget</u>	<u>2021 Projected</u>	<u>2022 Projected</u>	<u>2023 Projected</u>
Capital Project Expense	\$1,350,690	\$3,414,495	\$2,670,000	\$5,165,000	\$3,080,000	\$2,500,000
Per Capita Amount	\$26	\$66	\$51	\$99	\$59	\$48

## 2019 Assessment

- All 2019 capital projects were scheduled in a timely manner and completed by year end.

## 2020 Goals

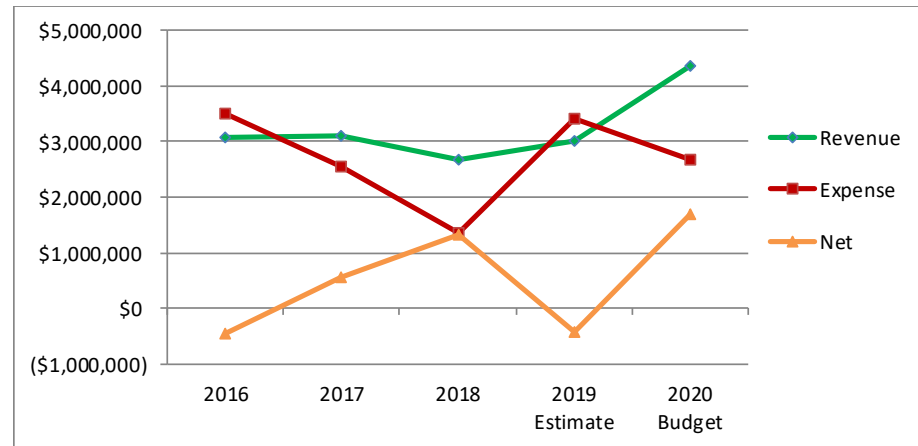
- Implementation of 2020 projects from the 2020-2024 Capital Improvement Plan by December 31, 2020.
  - *Performance Measure:* Have all projects completed or in process at the end of 2020.
  - *Strategic Initiative:* Quality Infrastructure Management

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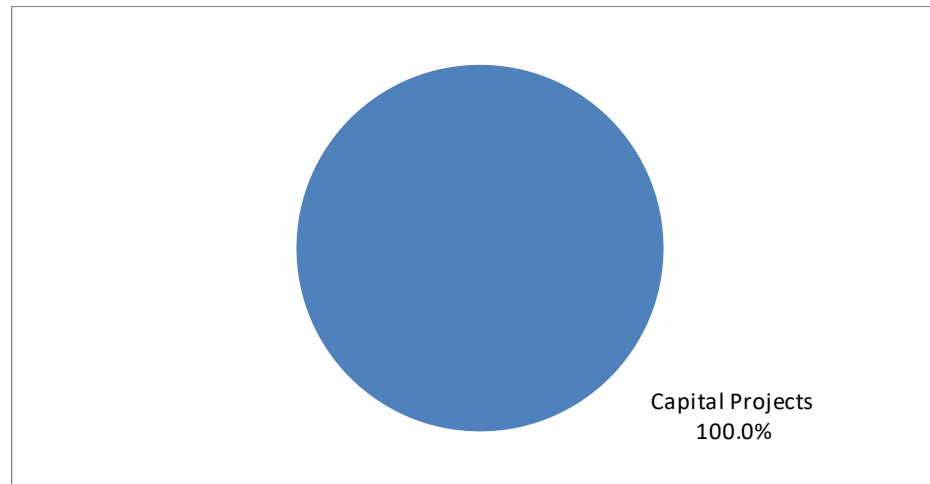
**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Historical Analysis

Capital Projects Fund con't



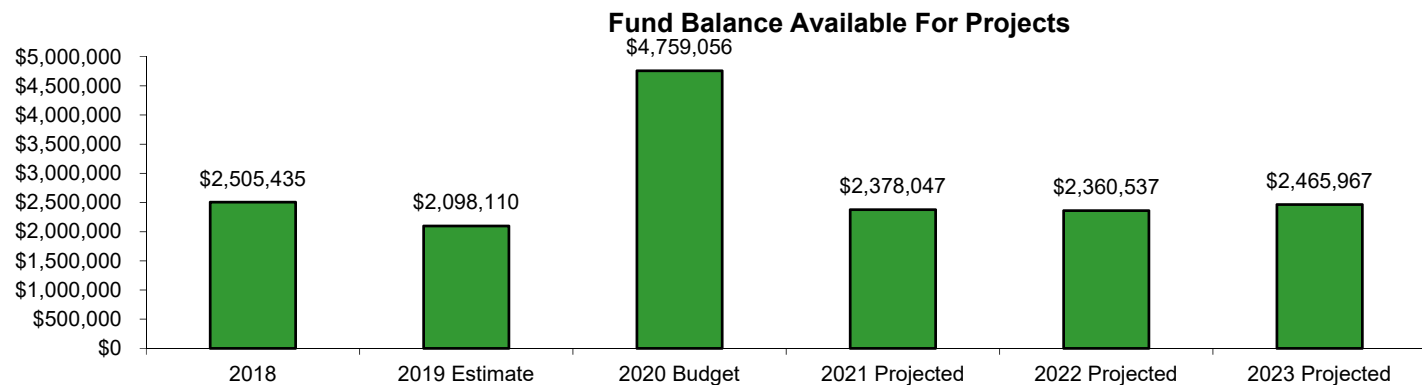
## 2020 Expense Distribution



## Budget Detail

## Capital Projects Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Intergovernmental	\$455,954	\$1,043,205	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$1,500	\$5,520	\$0	\$0	\$0	\$0
Donations	\$120,000	\$20,985	\$0	\$0	\$0	\$0
Property Tax Contribution	\$958,335	\$978,460	\$1,397,050	\$1,424,991	\$1,453,491	\$1,246,430
Bond Issue	\$0	\$0	\$0	\$0	\$0	\$0
Operating Funds' Transfers	\$1,150,000	\$959,000	\$2,959,000	\$1,359,000	\$1,609,000	\$1,359,000
<b>Total Revenue</b>	<b>\$2,685,789</b>	<b>\$3,007,170</b>	<b>\$4,356,050</b>	<b>\$2,783,991</b>	<b>\$3,062,491</b>	<b>\$2,605,430</b>
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0
Property Acquisition	\$0	\$564,914	\$0	\$200,000	\$200,000	\$200,000
Field Turf Replacement	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000
Nonsite Specific	\$94,915	\$378,697	\$300,000	\$40,000	\$50,000	\$50,000
Vehicle/Equipment/Tech	\$50,948	\$40,000	\$190,000	\$150,000	\$180,000	\$100,000
Park/Master Improvements	\$1,204,827	\$2,430,884	\$2,080,000	\$4,675,000	\$2,550,000	\$2,050,000
RC (2011,12,13 Bonds)	\$0	\$0	\$0	\$0	\$0	\$0
BG/Admin (2013 Bond)	\$0	\$0	\$0	\$0	\$0	\$0
Gymnastics (2011 Bond)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenses</b>	<b>\$1,350,690</b>	<b>\$3,414,495</b>	<b>\$2,670,000</b>	<b>\$5,165,000</b>	<b>\$3,080,000</b>	<b>\$2,500,000</b>
<b>Net</b>	<b>\$1,335,099</b>	<b>(\$407,325)</b>	<b>\$1,686,050</b>	<b>(\$2,381,009)</b>	<b>(\$17,509)</b>	<b>\$105,430</b>
<b>Fund Balance Available For Projects</b>	<b>\$2,505,435</b>	<b>\$2,098,110</b>	<b>\$4,759,056</b>	<b>\$2,378,047</b>	<b>\$2,360,537</b>	<b>\$2,465,967</b>
<b>Fund Balance With Property Acq</b>	<b>\$3,315,417</b>	<b>\$3,473,006</b>	<b>\$5,259,056</b>	<b>\$3,178,047</b>	<b>\$3,460,537</b>	<b>\$3,865,967</b>



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# Cheney Mansion Fund

## DESCRIPTION

The Cheney Mansion Fund is a special revenue fund, operating on the modified accrual basis of accounting.

The mission of Cheney Mansion is to provide a unique venue for recreation programs, special activities and community events for the enjoyment of Oak Park residents and is a distinctive local for private meetings and celebrations. The Supervisor of Operations continues to make pricing adjustments to make the home more affordable yet profitable for the Park District of Oak Park. Collaboration with the Recreation Department will continue to bring in additional and unique programming into the facility.

## 2019 Assessment

- Wedding and special rentals through September 2019 are 82% of final revenue for 2018.
- Corporate event rentals are 27% over budgeted through September 2019.
- Cheney Mansion program revenue through September 2019 is 53% of total program revenue for 2018.

## 2020 Goals

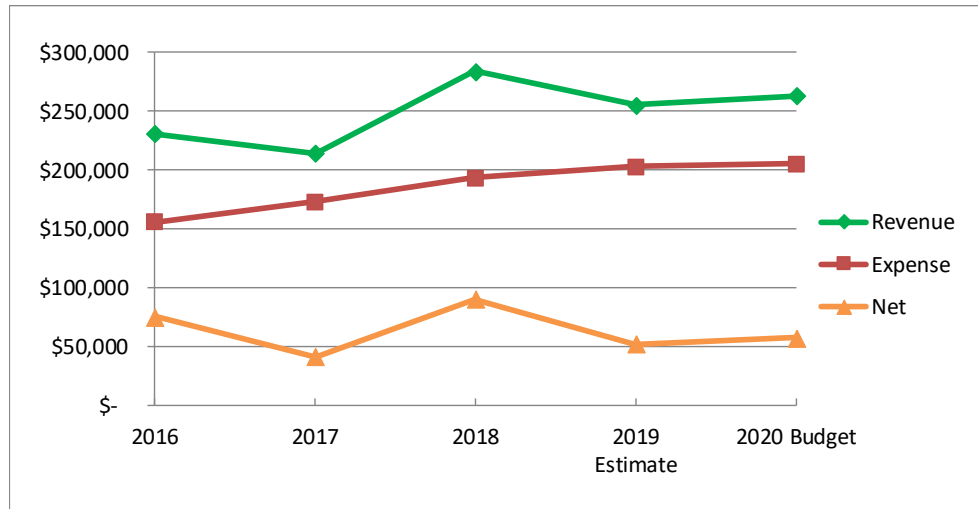
- Increase Wedding Rentals by 3%.
  - *Performance Measure:* 3% increase in revenue from weddings over 2019.
  - *Strategic Initiative:* Financial Strength
- Increase Corporate and Special Rentals by 5%.
  - *Performance measure:* 5% increase in corporate and special booking over 2019.
  - *Strategic Initiative:* Financial Strength
- Increase Adult Program revenue by 5%.
  - *Performance measure:* 5% increase in adult program revenue at Cheney Mansion over 2019.
  - *Strategic Initiative:* Financial Strength / Customer & Community Focus

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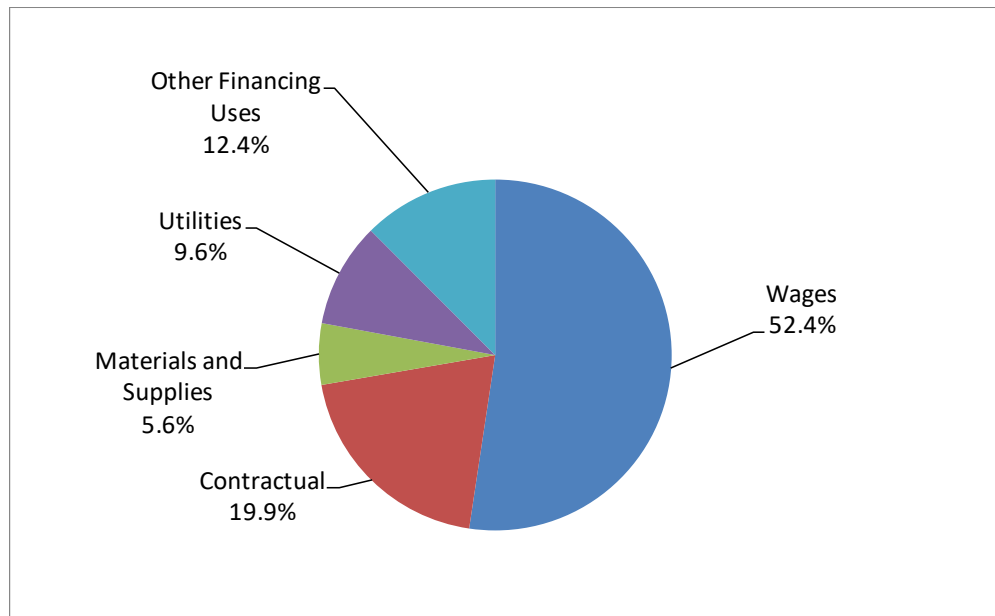
**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Historical Analysis

Cheney Mansion Fund con't



## 2020 Expense Distribution

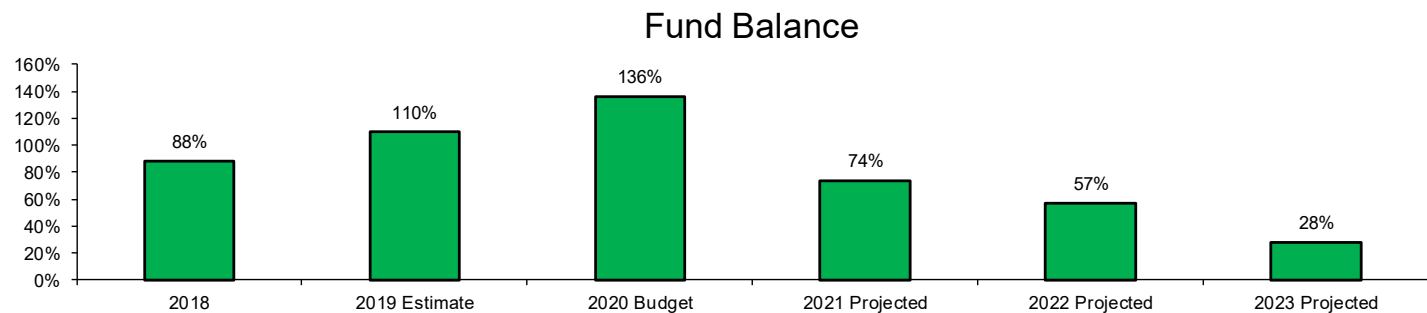


**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

## Budget Detail

## Cheney Mansion Fund con't

	2018	2019 Estimate	2020 Budget	2021 Projected	2022 Projected	2023 Projected
Fees and Charges	\$18,100	\$12,900	\$13,300	\$13,300	\$13,300	\$13,300
Rental Income	\$224,717	\$204,600	\$210,605	\$214,817	\$219,113	\$223,496
Donations	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$5,319	\$0	\$0	\$3,000	\$3,000	\$3,000
Program Revenue	\$36,030	\$38,200	\$39,240	\$40,025	\$40,825	\$41,642
<b>Total Revenues</b>	<b>\$284,166</b>	<b>\$255,700</b>	<b>\$263,145</b>	<b>\$271,142</b>	<b>\$276,239</b>	<b>\$281,438</b>
Wages	\$100,071	\$101,487	\$105,928	\$109,105	\$112,378	\$115,750
Contractual Service	\$33,782	\$42,937	\$40,284	\$40,888	\$41,502	\$42,124
Materials & Supplies	\$13,250	\$11,650	\$11,430	\$11,601	\$11,775	\$11,952
Miscellaneous Expense	\$47	\$3,200	\$3,343	\$3,393	\$3,444	\$3,496
Utilities	\$22,317	\$18,730	\$19,490	\$20,465	\$21,488	\$22,562
Other Financing Uses	\$24,167	\$25,179	\$25,179	\$131,651	\$134,816	\$168,298
<b>Total Expenses</b>	<b>\$193,634</b>	<b>\$203,183</b>	<b>\$205,654</b>	<b>\$317,104</b>	<b>\$325,404</b>	<b>\$364,182</b>
<b>Net</b>	<b>\$90,532</b>	<b>\$52,517</b>	<b>\$57,492</b>	<b>(\$45,962)</b>	<b>(\$49,165)</b>	<b>(\$82,744)</b>
<b>Fund Balance</b>	<b>\$170,256</b>	<b>\$222,773</b>	<b>\$280,264</b>	<b>\$234,302</b>	<b>\$185,137</b>	<b>\$102,393</b>
	88%	110%	136%	74%	57%	28%
<b>\$ Amount Above Policy</b>	<b>\$121,847.32</b>	<b>\$171,977.02</b>	<b>\$228,850.90</b>	<b>\$155,026.35</b>	<b>\$103,786.54</b>	<b>\$11,347.71</b>



**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*



# Fund Balance Policy

## Statement of Purpose

A Fund Balance Policy establishes a minimum level at which the projected end-of-year fund balance should be maintained. This policy is established to provide financial stability, cash flow for operations, and the assurance that the District will be able to respond to emergencies with fiscal strength.

## Fund Balance Philosophy

It is the Park District's philosophy to support long-term financial strategies, where fiscal sustainability is its first priority, while also building funds for future growth. It is essential to maintain adequate levels of fund balance to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Fund balance levels are also a crucial consideration in long-term financial planning. Credit rating agencies carefully monitor levels of fund balance and unassigned fund balance in the Corporate Fund to evaluate the Park District's continued creditworthiness.

## Scope

This policy provides for the minimum amount of fund balance the District should maintain. Should the fund balance exceed the target percentage by a significant amount, it is done with the intention to provide for needs caused by unforeseen events, and build the fund for planning for growth.

Fund balance is generally referred to as cash balance, however, is defined as the difference between assets and liabilities in a governmental fund, and current assets and current liabilities in enterprise type funds (i.e., internal service funds). A governmental fund is used to account for all or most of the Park District's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general capital assets (capital projects funds) and the servicing of general long-term debt (debt service funds). The Corporate Fund is used to account for all activities of the Park District not accounted for in some other fund.

The Park District is committed to holding fund balances stable and attaining a minimum balance of 25% for operating funds. Operating funds include: Corporate, IMRF, Liability, Audit, Health Insurance, Recreation, Special Recreation, Revenue Facilities, and Cheney Mansion. The minimum fund balance for the Museum Fund shall be 75% as this fund acts as both an operating as well as a capital reserve fund. There is no fund balance requirement for the Capital Projects Fund other than current budgets shall not place this fund in a negative position. The Debt

Service Fund shall have a minimum reserve equal to the semi-annual interest payment.

The fund balance will be composed of three primary categories: 1) Non-spendable Fund Balance, 2) Restricted Fund Balance and 3) Unrestricted Fund Balance. Their definitions are:

***Non-spendable Fund Balance*** - the portion of a governmental fund's net assets that are not available to be spent, either short-term or long-term, in either form or through legal restrictions (e.g., inventories, prepaid items and endowments).

***Restricted Fund Balance*** - the portion of a governmental fund's net assets that are subject to external enforceable legal restrictions (e.g., grantor, contributors and property tax levies).

***Unrestricted Fund Balance*** is made up of three components:

***Committed Fund Balance*** - the portion of a governmental fund's net assets with self-imposed constraints or limitations that have been placed at the highest level of decision-making.

***Assigned Fund Balance*** - the portion of a governmental fund's net assets to denote an intended use of resources

***Unassigned Fund Balance*** - available expendable financial resources in a governmental fund that are not the object of tentative management plan (i.e. assignments).

### **Flow Assumption**

Funds receive their resources from a variety of revenue sources, including both restricted and unrestricted (committed, assigned and unassigned) revenue items. When restricted funds exist, those funds are used first, then unrestricted. For unrestricted funds, committed funds are used first, then assigned, then unassigned.

### **Protocol**

The following protocol will be enforced if the overall fund balance is under 20% or over 30%. It is assumed that budgeting constraints will be enacted if the fund balance is within this range.

- A. If it is under 20%
  - a. If the overall fund balance is between 15 and 25%, a plan lasting no more than five years will address this issue with budgetary adjustments to revenues and expenditures.
  - b. If the overall fund balance is less than 15%, then fund transfers to capital projects will be reduced.
- B. If it is over 30%
  - a. If the overall fund balance is between 25 and 35%, a plan lasting no more than three years will decrease fund balance to 25% with budgetary adjustments to revenues and expenditures.
  - b. If the fund balance is over 35%, then fund transfers to capital projects may be increased and the capital improvement plan may be adjusted.

# Investment Policy

## Policy

It is the policy of the Park District of Oak Park to invest public funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statues and ordinances governing the investment of public funds.

## Scope

This investment policy applies to all financial assets of the District. These funds are accounted for in the District's annual financial report and include the General Fund, Recreation Fund, Revenue Facilities Fund, Debt Service Fund, Capital Projects Fund, Nonmajor Governmental Funds, and any other funds that may be created from time to time. All transactions involving financial assets and related activity of the foregoing funds shall be administered in accordance with the provisions of this policy.

## Deposits

When money deposed by the District becomes collected funds and is not needed for immediate disbursement, it will be invested within two working days at prevailing rates or better in accordance with 30 ILCS 225/1

## Investment Earnings

In accordance with current Government Accounting Standards Board Statement standards, interest income will be reported as revenue in the fund that earned the interest. An operating transfer, approved by the Park Board, will be required to transfer interest earnings to any other Fund.

## Valuation of Investments

All investments will be valued in accordance with the current GASB Statement standards

## Objectives

1. *Safety of Control* - Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required so that potential losses on individual securities and/or financial institutions do not exceed the income generated from the remainder of the portfolio.

2. *Liquidity* - The District's investment portfolio shall remain sufficiently liquid to enable the District to meet all operating requirements, which may be reasonably anticipated in any District fund. Maturities of investments of all funds shall not exceed two years, unless the Board of Park Commissioners approves a temporary extension of maturities, maturities of investment of Capital Funds shall not exceed three years.
3. *Return on Investments* - The investments portfolio of the District shall be designed to attain a market average rate of return throughout the budgetary and economic cycles, taking into account the District's risk constraints, the cash flow characteristics of the portfolio and legal restrictions for return on investments.
4. *Maintaining the Public's Trust* - All participants in the investment process shall seek to act responsibility as custodians of the public and shall avoid any transactions that might impair public confidence in the District.
5. *Prudence* - Investments shall be made with judgment and care under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investments, considering the probable safety of their capital as well as the probable income to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing an overall portfolio.
6. *Local Consideration* - The District shall make every attempt to invest in banking institutions operating in the Village of Oak Park, which actively promote and support local, civic and economic development.

### **Investment Instruments**

The District may invest in any type of security allowed by Illinois law, notably 30 Illinois Compiled Statutes 235 (30 ICS 235). A summary of the allowable instruments follows:

1. Passbook savings account
2. Now, Super Now, and Money Market Accounts, including, but not limited to, The Illinois Park District Liquid Asset Fund + (IPDLAF+) or Illinois Metropolitan Investment Fund (IMET)
3. Commercial Paper - issuer must be a U.S. Corporation with more than \$500 million in assets, rating must be within three highest classifications by two standard rating services, must mature within 180 days of purchase, and such purchase cannot exceed 10% of the corporations' outstanding obligations.

4. State Treasurer's Investment Pool (The Illinois Funds)
5. Money Market Mutual Funds - registered under the Investment Company Act of 1940, provided the Portfolio is limited to bonds, notes, certificates, treasury bills, or other securities, which are guaranteed by the federal government as to principal and interest.
6. Repurchase Agreement collateralized by full faith and credit U.S. Treasury securities.
7. Certificates of Deposit, Time Deposits, and CDARS
8. Constituting direct obligations of any bank as defined by the Illinois Banking Act and only those insured by the FDIC.
9. Legally issuable by savings and loan associations incorporated under the laws of the State of Illinois or any other state or under the laws of the United States and only in those savings and loan associations insured by SAIF
10. Bonds, notes, certificates of indebtedness, Treasury bills or other securities which are guaranteed by the full faith and credit of the United States of America as to principal and interest.
11. Obligations of U.S. government agencies which are guaranteed by the full faith and credit of the United States Government.
12. Short term discount obligations of the Federal National Mortgage Association

**Diversification**

It is the policy of the District to diversify its investment portfolio. Investments shall be diversified to eliminate the risk of loss resulting in over concentration in a specific maturity, issuer, or class of securities. Concentration in short term corporation obligations will not exceed 90% of the limit contained in Illinois law. Diversification strategies shall be determined and revised periodically by the Director of Finance.

**Collateralization**

1. It is the policy of the District to require that time deposits in excess of FDIC or SAIF insurable limits be secured by some form of collateral to protect public deposits in a single financial situation if it were to default due to poor management or economics factors.
2. Eligible collateral instruments and collateral rations (market value divided by deposit) are as follows:
 

a) U.S. Government Securities	110%
b) Obligations of Federal Agencies	110%
c) Obligations of Federal instrumentalities	125%
d) Obligations of the State of Illinois	125%
e) General Obligations Bond of the District	110%
f) Bank Deposit Guaranty Bond	125%

The ratio of fair market value of collateral to the amount of funds secured shall be reviewed quarterly and additional collateral will be

requested when the ratio declines below the level required.

### 3. Safekeeping of Collateral

- a. Third party safekeeping is required for all collateral. To accomplish this, the securities can be held at the following locations:
  - 1) A Federal Reserve Bank or its branch office
  - 2) At another custodial facility- generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.
  - 3) By an escrow agent of the pledging institution.
- b. Safekeeping will be documented by an approved written agreement. This maybe in the form of a safekeeping agreement, trust agreement, escrow agreement or custody agreement.
- c. Substitution or exchange of securities held in safekeeping can be done without prior written notice of the District provided the market value of the replacement securities are equal to or greater than the market value of the securities being replaced. The District will be notified in writing of all substitutions.

### Safekeeping of Securities

1. Third party safekeeping is required for all securities. To accomplish this, the securities can be held at the following locations:
  - a. A Federal Reserve Bank or its branch office.
  - b. At another custodial facility generally in a trust department through book-entry at the Federal Reserve, unless physical securities are involved.
  - c. By an escrow agent of the pledging institution.
  - d. A financial institution on the Illinois State Treasurer's approval list of safekeeping banks.
2. Safekeeping will be documented by an approved written agreement. This may be in the form of a safekeeping agreement, trust agreement, escrow agreement, or custody agreement.

### Qualified Financial Institutions

1. Depositories - Demand Deposits
  - a. Any financial institution selected by the District shall provide normal banking services, including, but not limited to: checking accounts, wire transfers, purchases and sale of U.S. Treasury securities and safekeeping services.
  - b. The District will not maintain funds in any financial institution that is not a member of the FDIC or SAIF system. In addition,

the District will not maintain funds in any institution not willing or capable of posting required collateral for funds in excess of FDIC or SAIF limits.

- c. To qualify as a depository, a financial institution must furnish the Director of Finance or the Park Board Treasurer with copies of the latest two statements of conditions, which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statement to the Executive Director/Accounting Supervisor or the Park Board Treasurer within 45 days of the end of each quarter.
- d. Fees for banking services shall be mutually agreed to by an authorized representative of the depository bank and the Accounting Supervisor on an annual basis. Fees for services shall be substantiated by a monthly account analysis and shall be reimbursed by means of compensating balances.
- e. All financial institutions acting as depository for the District must enter into a "Depository Agreement."

## 2. Banks and Savings and Loans- Certificates of Deposit

Any financial institution selected to be eligible for the District's certificate of deposit purchase program must meet the following requirements:

- a. Shall provide wire transfer and safekeeping services
- b. Shall be a member of the FDIC or SAIF system and shall be willing and capable of posting required collateral for funds in excess of FDIC and SAIF insurable limits.
- c. c) To qualify as a depository, a financial institution must furnish the Accounting Supervisor or the Park Board Treasurer with copies of the latest two statements of condition, which it is required to furnish to the Director of Financial Institutions or to the Comptroller of Currency as the case may be. While acting as a depository, a financial institution must continue to furnish such statements to the Accounting Supervisor or the Park Board Treasurer within 45 days of the end of each quarter.

## 3. Sixty-five percent Rule

The amount of funds deposited and/or invested in a financial institution shall not exceed 65% of the capital stock and surplus of such institution unless collateral security has been pledged, in which case the amount of such deposits and/or investments shall not exceed 75%.

## Management of Program

1. The following individuals are authorized to purchase and sell investments, authorized wire transfers, authorized the release of



pledged collateral, and to execute any documents required under this policy. Two signatures are required for all of investment transactions.

- a. Finance Manager
- b. Executive Director
- c. Director of Finance

I. These documents include:

- a. Wire Transfer Agreement
- b. Depository Agreement
- c. Safekeeping Agreement
- d. Custody Agreement

2. Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in any investment transactions except as provided under the terms of this policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate or any other person involved in such transactions for the District.

3. The Wording of agreements necessary to fulfill the investment responsibilities is the responsibility of the Director of Finance who shall periodically review them for consistency with District policy and State law and who shall be assisted in this function by District legal counsel. These agreements include but are not limited to:

- a. Wire Transfer Agreement
- b. Depository Agreement
- c. Safekeeping Agreement
- d. Custody Agreement

### **Ethics and Conflicts of Interest**

Officers and employees of the District who are involved in the investment process shall refrain from any personal business activity

that could conflict with the execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Park District Board of Park Commissioners any material financial interests in financial institutions that conduct business with the District, and they shall further disclose any large personal, financial or investment positions that could be related to the performance of the District's portfolio.

Employee and officers shall subordinate their personal investment transactions to those of the District particularly with regard to the timing of purchases and sales.

### **Indemnification**

Investment officers and employees of the District acting in accordance with this investment policy and written procedures as have been or may be established and exercising due diligence shall be relieved of personal liability for an individual's security credit risk or market changes.

### **Reporting**

The Director of Finance shall submit to the Park Board a comprehensive annual report on the investment program and activity. The report shall include a review of the fiscal year's overall performance as well as a projection of what may be anticipated in the next fiscal year. This report shall be reviewed as part of the external annual audit of the District's financial records.

### **Administrative Help**

The District shall provide and pay for professional and administrative help, staff and equipment necessary to carry out the duties and responsibility contained in this investment policy and the procedures established for operations of the program.

### **Amendment**

This policy shall be reviewed from time to time, at least once annually, and revisions shall be presented to the Park Board for approval.

### **Conflict**

All District Ordinances and parts of Ordinances and all Resolutions and Policy statements or parts thereof in conflict with this policy or any parts thereof are hereby repealed. In the event of any conflict between this policy and the Illinois Compiled Statutes or case decisions of the State of Illinois, the then Statues and case law decisions shall control.

### **Captions and Headings**

The captions and headings and used herein are for convenience of reference only and do not define or limit the contents.

# Debt Management Policy

## Statement of Purpose

Where inappropriate levels of debt can create financial difficulties, reasonable levels of debt provide a mechanism to reduce costs for the District by allowing critical projects to be completed on a timely basis rather than using current funds. Debt is issued to achieve desired goals in acquiring, developing, and improving the District's parks and facilities and in purchasing necessary capital items for conducting the operations of the District. All types of legal debt will be considered.

## Debt Issuance

When the District finances capital projects by issuing bonds, it shall amortize the debt over a term not to exceed the average useful life of the project(s) financed. All debt issuance must be approved by the Board of Commissioners. The District shall try to confine long-term borrowing to capital improvements and projects that have useful lives of 10 or more years. Except in emergencies or other extraordinary circumstances, borrowing should be undertaken only to fund capital improvements within the Capital Improvement Plan. The District's goal is to keep the average maturity of General Obligation bonds at or below 10 years. However, longer maturities may be considered for projects with useful lives greater than 10 years. Capital improvements, equipment and facility projects shall be classified into "pay-as-you-go" and "debt financing" classifications. Pay-as-you-go capital items will be \$25,000 or less with short lives or replacement of existing equipment. Debt financing may be used for major, non-recurring items with a minimum of four years of useful life. Along with advice of Financial Advisors specializing in municipal government debt financing, the District will determine type of sale (negotiated or competitive) based upon issue size and market condition. This process will take consideration to the lowest total cost to the District considering interest rates as well as issuance costs. Financial Advisors will be selected on the basis of merit using a competitive RFP process. This process assures selection of the most qualified firm based on the scope of services and evaluation criteria outlined in the RFP.

## Debt Service Levels

Under the Property Tax Extension Limitation Law (PTELL), the District's non-referendum debt service limit based on the 1994 debt service extension base (DSEB) is \$219,549. As required by the PTELL, it will be the policy of the District to require voter approval to increase this limit for any major acquisition or development. Beginning in 2009, the DSEB will increase by the Consumer Price Index on an annual basis. The 2012 DESB is \$235,961. The maximum amount of debt that can be issued is 2.875% of EAV. These limitations will be verified and adhered to when new debt issuances are considered.

**Creation of Debt**

No commissioner, committee, officer, or any other person employed or associated with the District shall be authorized to create any financial liability on behalf of the District except where said liability shall be approved in nature and amount by the Board and recorded in the minutes of said meeting and/or in accordance with the District's purchasing policy.

**Market Review**

The District will review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the District the opportunity to refund an issue and lessen its debt service costs. In order to consider the possible refunding of an issue a net present value savings must be of some significance over the life of the respective issue. The Government Finance Officers Association recommends a savings (net of all issuance costs and any cash contribution to the refunding) of at least 3-5 percent.

# Revenue Policy

## **Statement of Philosophy**

The Park District uses multiple sources of revenue to supplement the revenue received in the form of taxes, because it is not financially feasible or healthy to rely solely on one source of revenue. Some of these sources may include fees and charges, intergovernmental, rentals, sponsorships and donations, and program revenues. The Park District will evaluate all new sources of revenue before acceptance to prevent compromising the mission of District. The Park District is always vigilant about finding new sources of revenue to improve the revenue mix of the District.

## **Revenue Sources Types**

The following revenues sources are based on the Government Finance Officers classifications that are used in the District's annual financial audit as well as annual budget.

### **Taxes**

The Park District receives Property Taxes from the property owners of Oak Park. The District levies taxes in accordance with the Property Tax Extension Limitation Law (PTELL). The District currently levies taxes for seven purposes including Corporate, IMRF, Liability, Auditing, Recreation, Museum, and Special Recreation.

### **Fees and Charges**

The Park District of Oak Park charges fees for facility usage and sale of products including pool passes, ice rink usage, dog park usage, field usage, tours and program participation. The Park District will not charge fees to residents for entrance into parks, playgrounds, sled hills, or informal use of outdoor athletic facilities. Facility fees and charges are determined by the Facility Fees and Program Pricing Guidelines.

### **Intergovernmental Revenue**

Intergovernmental Revenue accounts for funds received from other governmental entities in the form of personal property

replacement taxes, grants, and other one-time reimbursements for expenses. The Personal Property Replacement Tax is a corporate income tax collected statewide and then distributed to various taxing Districts. The Park District also has a strong history of receiving grant from numerous government entities.

### **Rental Income**

The Park District receives rental income for facility usage including special events, meetings, weddings, and movie shoots. The Cheney Mansion Coach House is leased for residential purposes.

### **Miscellaneous Revenue**

Miscellaneous Revenue receives a variety of revenues including non-resident fees, vending machine revenue, procurement card rebates and interest income received on cash deposits.

Interest is received from all investments including:

- Cash Bank Accounts at Byline Bank
- Illinois Park District Liquid Asset Funds
- Illinois Metropolitan Investment Trust
- Brokered Certificate of Deposits through PMA

### **Sponsorship and Donations**

The Park District pursues a variety of sponsorships and donations to help fund its recreation programs and other special events. This is done to reduce the burden on tax payers and participants for events such as the Frank Lloyd Wright Races, Summer Concert Series, and other holiday special events.

### **Other Financing Sources**

The Park District uses this budget area to include debt service proceeds, capital transfers, operating transfers, and transfers for debt service payments.

## **Program Revenues**

Program revenues are fees paid from residents and non-residents to take part in programs that Park District puts on yearly. Program revenues are received in the Corporate, Recreation, Revenue Facilities, and Cheney Mansion Funds with the majority in the Recreation and Revenue Facilities Funds. Program prices are determined by the Facility Fees and Program Pricing Guidelines.

# Procurement Policy

The Board of Commissioners recognizes the need that materials, supplies, equipment and services of the quality and quantity required to operate the District be specified, described, and procured in a manner that provides for full and free competition among potential suppliers.

Formal competitive sealed bids consistent with this policy will be solicited on all procurements except:

1. Those that are clearly identified and justified in writing as "sole source" and that are approved by the Board in advance of purchase.
2. Those purchases of an emergency nature that requires immediate implementation in order to eliminate major problems and that are approved by the Executive Director and authorized by the Board.
3. Those purchases specifically excluded from the bidding process by Illinois State Statues.
4. Those whose cost is less than \$20,000.00 and that are approved by the Executive Director.

## Informal Quotations

Requests for informal quotations for purchases costing more than \$500.00 but less than \$20,000.00 need not be formally and publicly advertised. Items in this range shall have at least three quotes, whenever possible, that are solicited by either written or oral invitation.

Certain items (i.e. commodities) routinely purchased on a repetitive basis may be purchased from selected prequalified vendors. These items and vendors shall be reviewed annually, in January, by Department Heads with the Director of Finance and approved by the Executive Director.

Upon approval by the Executive Director or their designee, the award is made to the lowest and best quotation meeting the specifications, delivery date and other required terms and conditions of purchase.

## Formal Bidding

Requests for formal bids for those procurements costing \$20,000.00 or more will be formally and publicly advertised. At least one notice will be published in the local newspaper not less than 14 days before the bids are "closed". Sealed bids will remain sealed until the formal "bid opening" is conducted by a designated District employee with at least one witness at the place, time and date specified in the advertisement. Upon recommendation of the Executive Director and approval of the Board, the award will be made to the lowest qualified bidder meeting the specifications and other required terms and conditions of the procurement. The right is reserved to reject any bids if such action is deemed



by the Board to be in the best interests of the District.

### **Local Purchasing**

Park District personnel should seek to purchase goods and services from Oak Park vendors when they are of comparable quality to goods or services purchased from vendors not located in Oak Park. The District will promote purchasing from Oak Park vendors by allowing an additional 15% to be spent on goods and services under \$10,000, 10% on items \$10,000 to \$15,000 and over \$15,000 approval must be given by the Executive Director.

### **Environmentally Aware Purchasing**

Park District personnel should seek to reduce the environmental damages associated with their purchases by increasing their acquisition of environmentally preferable products and services to the extent feasible, consistent with price, performance, availability, and safety considerations. These products should have a third party certification of environmentally preferred status such as the Green Seal or Energy Star when feasible. The District will promote buying the environmentally preferable products by allowing an additional 15% to be spent on items under \$10,000, 10% on items \$10,000 to \$15,000 and over \$15,000 approval must be given by the Executive Director.

Environmentally Preferable Products include:

- Products that reduce greenhouse gas emissions or are made with renewable energy
- Products that reduce the use of toxins hazardous to the environment and employee and public health
- Products that contain the highest possible percentage of postconsumer recycled content
- Products that reduce air and water pollution
- Products that reduce waste
- Suppliers who strive to improve their environmental performance and provide environmentally preferable products, and who can document the supply-chain impacts of their efforts
- Reusable products
- Products that serve several functions (e.g., copier/printers, multipurpose cleaners) and reduce the overall number of products purchased

Each procurement action will be fully documented consistent with District purchasing procedures. Any variance from the above policies must have prior approval of the Board.

# Fixed Asset Policy

The purpose of this document is to explain the Government's process for capital asset accounting. The Government acquires and constructs capital assets in pursuit of its mission. In line with GAAP and best business practices, this document sets forth the requirements for accounting for these assets, as well as the definitions of different types of such assets. To account for assets with depreciating values and to amortize them over their useful lives, capital assets must be recorded and capitalized in accordance with U.S. GAAP. If their value is below the Government's capitalization threshold, assets are neither added to the capital asset accounts nor are they depreciated; rather they are fully expensed at the time of acquisition.

## Safeguarding Of Park District Assets

The responsibility for control of the fixed asset will reside with the department where the fixed asset is located. The Superintendent of Business Operations shall ensure control is maintained by establishing a fixed asset inventory. The inventory will include the following for each asset:

- Asset description
- Asset serial number/ model number
- Asset type (i.e. Building, Machinery and Equipment)
- Acquisition date
- Vendor Name
- Cost and Purchase order number
- Assigned location
- Park District ID tag number
- Estimated useful life
- Department
- Cost Center
- Account number

This list will be maintained, updated, reviewed and audited by the Business Operations Department on a regular basis. Operating departments shall report any acquisition, disposal, and transfer of fixed assets promptly to the Superintendent of Business Operations, or designee, to reflect changes in a timely fashion in the inventory records. Asset purchases, which fall under the capitalization threshold, will be included in

the inventory if the item is over \$1000. However, the cost of the asset will be expensed and not capitalized, and thus not depreciated.

### **Capitalization**

Capital fixed assets will be reported at historical cost, which shall include all costs incidental to the acquisition (i.e. freight, legal fees) and preparation (i.e. installation) for use of the asset. Where historical cost information is unavailable, the replacement value indexed back to the acquisition year or a realistic estimate will be used. Donated assets will be recorded at fair market value as of the date of the donation. Additions or improvements will be capitalized only if it extends the life of the asset and increases its service potential. The costs of normal maintenance to infrastructure such as crack filling and sidewalk patching will not be capitalized, but expensed. The cost of land is recorded as a fixed asset, but is not depreciable.

Capital asset depreciation is computed on a straight-line basis over the assets' estimated useful life with no allowance for salvage value. Depreciation expense is recorded based on the date of the acquisition. In the event that a capital fixed asset is retired before the end of its estimated useful life, any remaining cost of the asset should be expensed in the period of retirement. If an asset continues to be used in operations after the expiration of its estimated useful life, no more depreciation expense will be recorded on that asset.

Fixed asset useful lives, capitalization thresholds and inventory thresholds will be according to the attached schedule.

### **Definitions**

*Supplies* – Items that have a useful life of one year or less, which need to be replenished periodically, and which have a value of less than \$1000 per individual unit. Supplies are not on the inventory listings and are expensed in the fiscal year they are purchased. Internal controls should be established for supplies in the individual departments to protect the Park District from loss due to theft or misuse.

*Fixed Assets* – Fixed assets shall include land, land improvements, easements, buildings, building improvements, vehicles, machinery and equipment, furniture and fixtures, works of art and historical treasures, infrastructure and all other tangible assets that have a useful life of more than one year and which have a value of \$1000 or more per individual unit. They are distinguished from Supplies by the longevity of usefulness and a monetary value.

*Infrastructure* – Long-lived capital assets that are normally stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include: roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems. [SGAS 34]

*Capital Fixed Assets* – Fixed assets that are reported on the financial balance sheet. All capital assets are fixed assets, but not all fixed assets are capital assets. A monetary criterion, capitalization threshold, is used to determine whether a given fixed asset should be capitalized and reported on the balance sheet. Ancillary costs should be included in the cost of the capital fixed asset.

*Ancillary Costs* – Costs relating to placing the capital fixed asset in service. Examples of the costs by category:

- Land – Legal and title fees; professional fees of engineers, attorneys, appraisers, financial advisors; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and costs related to demolition of unwanted structures.
- Infrastructure – Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; surveying fees; appraisal and negotiation fees; damage payments; site preparation costs; and cost related to demolition of unwanted structures.
- Buildings and Improvements- Professional fees of engineers, attorneys, appraisers, financial advisors, etc.; damage payments; costs of fixtures permanently attached to a building or structure; insurance premiums, interest and related costs incurred during construction; and any other costs necessary to place the building or structure into its intended location.
- Other Capital Fixed Assets – Transportation charges; installation costs; extended maintenance warranty contracts at time of purchase; any other normal or necessary costs required to place the asset in its intended location and condition for use.

*Controlled Fixed Asset* – Fixed assets that have a value of \$1000 or more per individual unit, but are under the capitalization threshold. Controlled fixed assets will be included on the fixed asset inventory listing, but will not be capitalized nor included on the balance sheet. They will be expensed in the fiscal year in which they have been placed into service.

*Capitalization Threshold* – The monetary criterion which determines whether a fixed asset should be capitalized and reported on the balance sheet and depreciation expense calculated and recorded in the schedule of expenses of the Park District’s Comprehensive Annual Financial Report.

*Depreciation Expense* – The process of expensing the purchase price of a capital fixed asset over the useful life of the asset.

*Straight-line Depreciation Method* – This method assumes the asset provides constant benefits. If an asset has a useful life of ten years, then each year 1/10 of that asset’s depreciable value is expensed based on the month it was placed into service.

*Additions* – Any acquisitions over \$1000 will be included in the fixed asset inventory listing. Any fixed assets above the capitalization threshold will be added as capital fixed assets and depreciated. Additions shall be substantiated by a purchase order and paid invoice.

*Deletions* – The responsibility for reporting the disposal or sale of assets rests with the Park District department which maintains control over the asset. The department should contact the Business Operations Department to coordinate the disposal of the fixed asset. Fixed assets can only be sold, donated, transferred to an outside agency, or otherwise disposed by Board Authorization. Any fixed asset that is disposed should be deleted from the fixed asset database.

*Transfers* – The department who is initiating the transfer shall notify the Finance Department of any assets transferred from one department to another.

*Maintenance and Repair* – The costs associated with general maintenance and repair that do not add value to an asset or materially extend the asset’s useful life are expensed in the period incurred rather than being capitalized. Major repairs and/or rehabilitation, which materially extend the useful life of an asset, are capitalized and depreciated over the remaining life of the related asset.

Fixed Asset useful lives, capitalization thresholds and inventory thresholds are as follows:

Fixed Asset	Useful Life	Capitalization Threshold	Inventory Threshold
<b>Land</b>	N/A	All	N/A
<b>Land Improvements</b>	20	\$25,000.00	\$1,000.00
Structural (i.e. Parking lots, fencing)	20	\$25,000.00	\$1,000.00
Groundwork (landscaping)	30	\$25,000.00	\$5,000.00
<b>Buildings</b>	45	\$50,000.00	\$1,000.00
<b>Building Improvements</b>			
HVAC Systems	20	\$50,000.00	\$1,000.00
Roofing	20	\$50,000.00	\$1,000.00
Electrical/ Plumbing	30	\$50,000.00	\$1,000.00
Carpet Replacement	10	\$50,000.00	\$1,000.00
<b>Vehicles and Tractors</b>	5 to 15	\$10,000.00	\$1,000.00
(dependent on the vehicle replacement schedule)			
<b>Machinery &amp; Equipment</b>			
Computers and related equipment	5	\$10,000.00	\$1,000.00
Office Equipment	5	\$15,000.00	\$1,000.00
Telecommunications Equipment	5	\$15,000.00	\$1,000.00
Maintenance Equipment	7	\$15,000.00	\$1,000.00
Outdoor Recreation (Playground) Equipment	10	\$15,000.00	\$1,000.00
Kitchen Equipment (appliances)	10	\$5,000.00	\$1,000.00
<b>Furniture &amp; Fixtures</b>	5	\$10,000.00	\$1,000.00
<b>Art Works &amp; Historical Artifacts</b>	N/A	\$25,000.00	\$1,000.00

## 2020 Budget Timeline

June 6, 2019	Special budget working meeting with Committee of the Whole – Abstract Discussions on tax levy, wage increase, and fee increases
July 8-12, 2019	Staff Budget Trainings
July 26, 2019	Budget goals due to Business Operations
August 5-23, 2019	Goal Meetings with Executive Director
August 1, 2019	Business Operations to be done entering salary and benefits
August 3, 2019	Business Operations to be done assembling draft narrative
August 3, 2019	Business Operations to be done entering utilities
August 23, 2019	All Smart Fusion changes due to Business Operations (all other departments will be locked out of Smart Fusion)
August 26-September 6, 2019	Preliminary Financial Review meetings with Finance Director
September 6, 2019	Business Operations to be done with graphs and tables for the draft budget
September 6, 2019	Business Operations to be done with entering draft property tax levy – calculations to be reviewed by Board Treasurer and Executive Director
September 6, 2019	Draft Budget distributed to Executive Director and Superintendents
September 9-20, 2018	First Draft Review meetings with Executive Director, Finance Director, and Department Heads
October 4, 2019	First draft budget provided to the Board of Commissioners
October 10, 2019	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail

October 11, 2019	Draft Budget Letter completed by Business Operations
October 11, 2019	Business Operations to be done with Revenue and Expense
October 17, 2019	Special budget working meeting with Committee of the Whole – Staff Presentations on Budget Detail
<b>October 18, 2019</b>	Proposed Budget and Appropriation Ordinance available for 30 day Public Review
<u>October 30, 2019</u>	Publish notice of Public Hearing on Truth in Taxation <b>IF REQUIRED</b>
November 7, 2019	Truth in Taxation Public Hearing on Levy Ordinance (immediately prior to Committee of the Whole Meeting)
<u>November 13, 2019</u>	Publish notice of Public Hearing on Budget and Appropriation Ordinance
<i>November 21, 2019</i>	Public Hearing on Budget and Appropriation Ordinance (first action of Board Meeting)
<b>November 21, 2019</b>	Approval of the Tax Levy and Budget and Appropriation Ordinance (must have Quorum Present)
<i>December 26, 2019</i>	Last day to file Property Tax Levy Ordinance (Last Tuesday of December)
December 31, 2019	Final Budget Distributed to Staff
<i>March 31, 2020</i>	Last day to pass Budget and Appropriation Ordinance
<i>March 31, 2020</i>	Last day to submit Budget for GFOA Distinguished Budget Award

**Bold – Board Action Required**

*Italics – Public Hearings and Legal deadlines*

Underlined – Published Notices

**PARK DISTRICT OF OAK PARK  
ORDINANCE NO. 2019-12-05**

COMBINED ANNUAL BUDGET AND APPROPRIATION ORDINANCE  
OF THE PARK DISTRICT OF OAK PARK  
FOR FISCAL YEAR BEGINNING JANUARY 1, 2020,  
AND ENDING DECEMBER 31, 2020

WHEREAS, the Board of Commissioners of the Park District of Oak Park has determined the sums of money deemed necessary to defray all necessary expenses and liabilities of the Park District for the fiscal year beginning January 1, 2020, and ending December 31, 2020 (the “2020 Fiscal Year”) and such sums of money are appropriated by this Ordinance; and

WHEREAS, this Ordinance specifies the objects and purposes for which such appropriations are made and the amount appropriated for each object and purpose;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the Park District of Oak Park, Cook County, Illinois, as follows:

Section 1. Recitals. The foregoing recitals are incorporated into this Ordinance as findings of the Board of Commissioners.

Section 2. Adoption of Budget and Specifying Appropriations. The Board of Commissioners hereby adopts the Budget for the 2020 Fiscal Year and hereby specifies the objects and purposes for which appropriations are made for the 2020 Fiscal Year as set forth in Exhibit A attached to and by this reference incorporated into this Ordinance.

Section 3. Approval of Appropriation. The sums of money in the columns headed Appropriations in Section 2 of this Ordinance shall be and are hereby appropriated for the corporate purposes, the recreation purposes, the revenue facilities purposes, the historical museum purposes, the Cheney Mansion purposes, capital improvement purposes, health risk management purposes, the payment of liability insurance premiums, the payment for the annual audit by a



certified public accounting firm, the payments to a special recreation association being the West Suburban Recreation Association, and the payment of health insurance, as herein before specified, all in order to defray all necessary expenses and liabilities of the Park District for the 2020 Fiscal Year.

Section 4. Statement of Financial Matters. As provided in Section 4-4 of the Park District Code, 70 ILCS 1205/4-4, the Board of Commissioners states as follows:

- (1) That cash on hand estimated at the beginning of the 2020 Fiscal Year is \$12,217,159.
- (2) That the estimated cash expected to be received during the fiscal year from all sources of \$25,178,940.
- (3) That the estimated expenditures contemplated for the fiscal year are \$25,073,268.
- (4) That the estimated cash expected to be on hand at the end of the fiscal year is \$12,322,831
- (5) That the estimated amount of taxes to be received during the year is \$10,278,523.

Section 5. Other Receipts and Revenue, Unexplained Balance. The receipts and revenue of the Park District derived from sources other than taxation and not specifically appropriated and all unexplained balance from the preceding fiscal years not required for the purposes for which they were appropriated and levied shall in part constitute the Corporate Fund and shall first be placed to the credit of such fund.

Section 6. Severability of Provisions. If any provision of this Ordinance is for any reason held invalid or unconstitutional, then the invalidity or unconstitutionality of that provision will not affect the validity if any other provision of this Ordinance.

Section 7. Effective Date. This Ordinance will be in full force and effect from and after its passage and approval in the manner provided by law.



STATE OF ILLINOIS        )  
                                  )  
                                  ) SS.  
COUNTY OF COOK        )

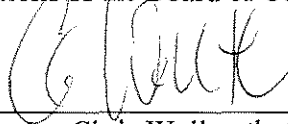
SECRETARY'S CERTIFICATE

I, Chris Wollmuth, certify that I am Secretary of the Board of Commissioners of the Park District of Oak Park, Oak Park, Cook County, Illinois, and that as such official I am keeper of the records, ordinances, files, and seal of the Park District of Oak Park.

I also certify that the foregoing ordinance is a true and correct copy of the "BUDGET AND APPROPRIATION ORDINANCE FOR THE 2020 FISCAL YEAR" of the Park District of Oak Park, adopted at a duly called regular meeting of the Board of Commissioners of the Park District of Oak Park held at Oak Park, Illinois, within the Park District of Oak Park at 7:30 p.m. on the 19<sup>th</sup> day of December 2019.

I also certify that the deliberations of the Board of Commissioners on the Park District of Oak Park on the adoption of said Ordinance were conducted openly, that the vote on the adoption was conducted openly, that said meeting was held in compliance with provisions of the Illinois Open Meeting Act and that the Board of Commissioners complied with all the provisions of that Act and with all rules and regulations of the Board of Commissioners.

December 19, 2019



Chris Wollmuth, Secretary  
Board of Park Commissioners



ATTACHMENT A  
 To the Budget and Appropriation Ordinance  
 For Fiscal Year January 1, 2020 to December 31, 2020

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b>EXPENDITURE SUMMARY</b>		
Corporate Fund	5,754,725	6,617,934
I.M.R.F. Fund	400,000	460,000
Liability Fund	380,082	437,094
Audit Fund	19,500	22,425
Recreation Fund	10,100,772	11,615,888
Museum Fund	39,035	44,890
Special Recreation Fund	552,000	634,800
Revenue Facilities Fund	3,905,163	4,490,937
Insurance Fund	1,046,337	1,203,288
Capital Projects Fund	2,670,000	4,906,750
Cheney Mansion Fund	205,654	236,502
<b>TOTAL BUDGET &amp; APPROPRIATION</b>	<b>25,073,268</b>	<b>30,670,508</b>

**I. CORPORATE FUND**

**ADMINISTRATION**

Salaries and Wages	1,022,258	1,175,597
Legal Services	75,000	86,250
Architectural Services	5,000	5,750
Legal Publications	2,000	2,300
Office Equipment Service	1,800	2,070
Computer (IT) Services	218,375	251,131
Township Interventionist	14,200	16,330
Copy and Printing - Internal	45,000	51,750
Postage and Delivery	4,000	4,600
Contractual Services-Other	119,800	137,770
Bank Service Charge	10,000	11,500
Office Expense	11,000	12,650
Uniforms	2,500	2,875
Supplies-Other	1,200	1,380
Office Equipment	2,000	2,300
Computer Equipment	76,000	87,400
FICA Employer Expense	573,700	659,755
Employee Recognition	5,000	5,750
Conference and Training	43,500	50,025
Dues and Subscriptions	20,638	23,734
Employee Travel Reimbursement	800	920
Administrative Expense	10,600	12,190
Director Expense	900	1,035
Board Expense	5,100	5,865
Recruitment	9,500	10,925
Telecommunications	100,000	115,000
Health Insurance Transfer	197,840	227,516
Fund Transfer Out	240,000	276,000
<b>TOTAL ADMINISTRATION</b>	<b>2,817,711</b>	<b>3,240,368</b>

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b><u>CONSERVATORY</u></b>		
Salaries and Wages	167,392	192,500
Property Repair	13,500	15,525
Fleet Service	2,200	2,530
Custodial Services	8,420	9,683
Contractual Services - Other	5,397	6,207
Equipment - Rental	675	776
Bank Service Charges	3,631	4,176
Uniforms	1,200	1,380
Supplies - Cleaning and Household	1,900	2,185
Supplies - Building Materials	10,100	11,615
Miscellaneous Supplies	3,000	3,450
Animal Care	4,300	4,945
Supplies - Horticultural Control	7,500	8,625
Furnishings	6,000	6,900
Gift Shop Material	16,000	18,400
Conservatory Special Events	7,100	8,165
Birthday Party Supplies	3,500	4,025
Employee Recognition	850	978
Conference and Training	8,000	9,200
Dues and Subscriptions	2,102	2,417
Employee Travel Reimbursement	1,000	1,150
Gift Shop Sales Tax	2,520	2,898
Electricity	10,250	11,788
Natural Gas	23,278	26,770
Water	6,000	6,900
Health Insurance Transfer	46,455	53,423
<b>TOTAL CONSERVATORY</b>	<b>362,270</b>	<b>416,610</b>
<b><u>PARKS &amp; PLANNING</u></b>		
Salaries and Wages	1,388,122	1,596,340
Copying & Printing- External	700	805
Property Repair	166,175	191,101
Fleet Service	68,000	78,200
Landscaping Service	77,006	88,557
Custodial Services	67,600	77,740
Scavenger Service	26,800	30,820
Portable Restrooms	2,700	3,105
Sports Field Improvements	85,700	98,555
Equipment-Rental	5,500	6,325
Bank Service Fees	2,756	3,169
Uniforms	6,530	7,510
Supplies-Parks	88,200	101,430
Supplies- Cleaning & Household	19,132	22,002
Supplies- Building Materials	83,600	96,140
Equipment	47,880	55,062
Employee Recognition	1,500	1,725
Conference & Training	14,000	16,100

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Dues and Subscriptions	3,161	3,635
Employee Travel Reimbursement	800	920
Electricity	60,162	69,186
Natural Gas	28,737	33,048
Telecommunications	2,400	2,760
Water	128,000	147,200
Health Insurance Transfer	199,584	229,522
<b>TOTAL BUILDINGS &amp; GROUNDS</b>	<b>2,574,745</b>	<b>2,960,956</b>
<b>II. <u>I.M.R.F. FUND</u></b>		
IMRF Employer Expense	400,000	460,000
<b>TOTAL I.M.R.F. FUND</b>	<b>400,000</b>	<b>460,000</b>
<b>III. <u>LIABILITY FUND</u></b>		
Salaries and Wages	64,255	73,893
Insurance Deductibles	2,500	2,875
Worker's Compensation	95,320	109,618
Property	93,673	107,724
Employment Practices	15,715	18,072
Liability	44,685	51,388
Employee Screenings	29,516	33,943
Risk Care Management	20,418	23,481
Conference and Training	4,000	4,600
Unemployment Expense	10,000	11,500
<b>TOTAL LIABILITY FUND</b>	<b>380,082</b>	<b>437,094</b>
<b>IV. <u>AUDIT FUND</u></b>		
Contractual Services - Other	19,500	22,425
<b>TOTAL AUDIT FUND</b>	<b>19,500</b>	<b>22,425</b>
<b>V. <u>RECREATION FUND</u></b>		
<b><u>ADMINISTRATION</u></b>		
Salaries and Wages	735,189	845,467
Property Repair	2,500	2,875
Fleet Service	7,500	8,625
Supplies - Other	1,300	1,495
Furnishings	1,000	1,150
Conference and Training	26,500	30,475
Continuing Education	1,500	1,725
Dues and Subscriptions	6,182	7,109
Employee Travel Reimbursement	2,000	2,300
Non-Resident Fee Expense	40,000	46,000
Scholarship - Township	8,000	9,200
Scholarship - PDOP	210,000	241,500
Bond Payment - Principal	1,265,000	1,454,750
Bond Payment - Interest	678,050	779,758
Telecommunications	24,000	27,600
Fund Transfer Out	1,397,050	1,606,608
Capital Projects Contribution	2,210,000	2,541,500

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Health Insurance Transfer	130,590	150,179
<b>TOTAL ADMINISTRATION</b>	<b>6,746,361</b>	<b>7,758,315</b>
 <b><u>COMMUNICATIONS</u></b>		
Salaries and Wages	291,755	335,518
Copy and Printing - External	45,017	51,770
Brochure	132,585	152,473
Marketing	33,799	38,869
Advertising	10,536	12,116
Conference and Training	8,500	9,775
Dues and Subscriptions	627	721
Health Insurance Transfer	51,567	59,302
<b>TOTAL COMMUNICATIONS</b>	<b>574,386</b>	<b>660,543</b>
 <b><u>CUSTOMER SERVICE</u></b>		
Salaries and Wages	326,168	375,093
Copy and Printing - External	1,000	1,150
Office Expense	5,168	5,943
Uniforms	2,225	2,559
Employee Recognition	200	230
Conference & Training	5,000	5,750
Dues and Subscriptions	264	304
Employee Travel Reimbursement	270	311
Health Insurance Transfer	54,653	62,851
<b>TOTAL CUSTOMER SERVICE</b>	<b>394,948</b>	<b>454,190</b>
 <b><u>FITNESS PROGRAMS</u></b>		
Program Wages	85,141	97,912
Program Contractual Expense	115,038	132,294
Program Supplies	2,869	3,299
<b>TOTAL FITNESS</b>	<b>203,048</b>	<b>233,506</b>
 <b><u>YOUTH ATHLETICS</u></b>		
Program Wages	173,899	199,984
Program Contractual Expense	275,097	316,362
Program Supplies	45,205	51,986
<b>TOTAL YOUTH ATHLETICS</b>	<b>494,202</b>	<b>568,332</b>
 <b><u>ADULT ATHLETICS</u></b>		
Program Wages	26,714	30,721
Program Contractual Expense	49,830	57,305
Program Supplies	16,396	18,855
<b>TOTAL ADULT ATHLETICS</b>	<b>92,940</b>	<b>106,881</b>

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b><u>TEEN PROGRAMS</u></b>		
Salaries and Wages	19,205	22,086
Program Contractual Expense	22,150	25,473
Program Supplies	7,543	8,674
<b>TOTAL TEEN PROGRAMS</b>	<b>48,898</b>	<b>56,233</b>
<b><u>COMMUNITY PROGRAMS</u></b>		
Program Wages	584,791	672,510
Program Contractual Expense	252,673	290,573
Program Supplies	126,027	144,931
<b>TOTAL SPECIAL INTEREST PROGRAMS</b>	<b>963,491</b>	<b>1,108,014</b>
<b><u>FINE ARTS</u></b>		
Program Wages	183,577	211,114
Program Contractual Expense	60,157	69,181
Program Supplies	13,237	15,222
<b>TOTAL SPECIAL EVENTS &amp; ARTS</b>	<b>256,971</b>	<b>295,516</b>
<b><u>EARLY CHILDHOOD AND CAMPS</u></b>		
Program Wages	253,158	291,131
Program Contractual Expenses	27,020	31,073
Program Supplies	45,350	52,153
<b>TOTAL EARLY CHILDHOOD PROGRAMS</b>	<b>325,528</b>	<b>374,357</b>
<b>VI. <u>MUSEUM FUND</u></b>		
Property Repair	5,000	5,750
Contractual Services - Other	15,800	18,170
Supplies - Building Materials	2,000	2,300
Pleasant Home Electricity	4,105	4,721
Pleasant Home Natural Gas	9,960	11,454
PH Security Monitoring	1,450	1,668
Pleasant Home Water	720	828
<b>TOTAL MUSEUM FUND</b>	<b>39,035</b>	<b>44,890</b>
<b>VII. <u>SPECIAL RECREATION FUND</u></b>		
Special Rec Contribution	552,000	634,800
<b>TOTAL SPECIAL RECREATION FUND</b>	<b>552,000</b>	<b>634,800</b>
<b>VIII. <u>SPECIAL FACILITIES FUND</u></b>		
<b><u>ADMINISTRATION</u></b>		
Salaries and Wages	315,970	363,366
Conference and Training	13,000	14,950
Dues and Subscriptions	1,615	1,857
Employee Travel Reimbursement	300	345
Telecommunications	2,685	3,088
Health Insurance Transfer	40,461	46,530
Special Recreation Transfer	29,000	33,350
Capital Projects Contribution	509,000	585,350
<b>TOTAL ADMINISTRATION</b>	<b>912,031</b>	<b>1,048,836</b>



	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b><u>MAINTENANCE</u></b>		
Salaries and Wages	355,642	408,989
Property Repair - Pool	48,900	56,235
Property Repair - Rink	35,800	41,170
Property Repair - GRC	11,500	13,225
Fleet Service - Pool	1,200	1,380
Fleet Service - Rink	7,660	8,809
Contractual Services- Other - GRC	3,750	4,313
Contractual Services- Other - Pool	5,415	6,227
Contractual Services- Other - Rink	5,535	6,365
Custodial Services - GRC	31,400	36,110
Equipment-Maintenance - Pool	2,300	2,645
Equipment-Maintenance - Rink	1,650	1,898
Equipment Rental GRC	1,025	1,179
Equipment Rental Pool	2,200	2,530
Equipment Rental Rink	2,000	2,300
Bank Service Charges	600	690
Alarm Services - GRC	1,080	1,242
Uniforms	2,700	3,105
Supplies-Cleaning & Household - Pool	6,218	7,151
Supplies- Building Materials - Pool	13,083	15,045
Supplies-Cleaning & Household - Rink	6,485	7,458
Supplies- Building Materials - Rink	16,460	18,929
Supplies-Cleaning & Household - GRC	2,895	3,329
Supplies- Building Materials - GRC	4,316	4,963
Misc. Supplies - Dog Parks	6,768	7,783
Fuels and Lubricants	2,700	3,105
Chemicals	38,782	44,599
Building Improvements - Pool	17,400	20,010
Building Improvements - GRC	4,000	4,600
Equipment-Other - Pool	13,409	15,420
Equipment-Other - GRC	2,200	2,530
Conference and Training	4,760	5,474
Dues and Subscriptions	400	460
Employee Travel Reimbursement	300	345
Rehm Electricity	26,541	30,522
Ridgeland Electricity	133,376	153,382
Gymnastics Electricity	20,407	23,468
Rehm Natural Gas	11,032	12,687
Ridgeland Natural Gas	39,575	45,511
Gymnastics Natural Gas	9,115	10,482
Rehm Water	21,262	24,451
Ridgeland Water	41,558	47,792
Gymnastics Water	1,369	1,574
Health Insurance Transfer	32,681	37,583
<b>TOTAL MAINTENANCE</b>	<b>997,449</b>	<b>1,147,066</b>

**CONCESSION OPERATIONS**

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
Salaries and Wages	38,047	43,753
Contracted Equipment	1,500	1,725
Bank Service Charge	925	1,064
Concession Supplies	36,867	42,397
Sales Tax	8,130	9,350
<b>TOTAL CONCESSION OPERATIONS</b>	<b>85,469</b>	<b>98,289</b>

**AQUATICS PROGRAMS**

Program Wages	397,018	456,571
Program Contractual Expense	42,205	48,536
Program Supplies	30,770	35,386
<b>TOTAL ICE ARENA PROGRAMS</b>	<b>469,994</b>	<b>540,493</b>

**ICE ARENA PROGRAMS**

Program Wages	389,810	448,282
Program Contractual Expense	93,085	107,048
Program Supplies	84,799	97,519
<b>TOTAL ICE ARENA MAINTENANCE</b>	<b>567,694</b>	<b>652,849</b>

**GYMNASTICS**

Program Wages	580,099	667,114
Program Contractual Expense	55,000	63,250
Program Supplies	49,884	57,367
Booster Club Expense	50,000	57,500
Employee Recognition	400	460
Conference and Training	10,000	11,500
Dues and Subscriptions	3,863	4,443
Employee Travel Reimbursement	250	288
Sales Tax	1,020	1,173
Gym Fund Raising Improvements	4,000	4,600
Health Insurance Transfer	118,010	135,712
<b>TOTAL GYMNASTICS</b>	<b>872,526</b>	<b>1,003,405</b>

**IX. INSURANCE FUND**

Health Insurance - PPO	705,861	811,740
Health Insurance - HMO	244,199	280,829
Life Insurance	5,700	6,555
Dental Insurance	45,432	52,247
Employee Assistance Program	2,200	2,530
Health Insurance - Opt Out	15,600	17,940
Health Insurance - Retirees	-	-
Vision Insurance	14,345	16,497
Employee Wellness Program	13,000	14,950
<b>TOTAL INSURANCE FUND</b>	<b>1,046,337</b>	<b>1,203,288</b>

	<u>Budget (in \$)</u>	<u>Appropriation (in \$)</u>
<b>X. CAPITAL PROJECT FUND</b>		
Property Acquisition	100,000	600,000
Property Repairs and Rehab	250,000	287,500
Vehicle and Equipment Program	50,000	57,500
Technology Improvements	140,000	161,000
Surveys - Studies	50,000	57,500
Carroll Master Plan Improvements	800,000	920,000
Ridgeland Common Building Improvements	25,000	980,000
Rehm Master Plan Improvements	800,000	1,320,000
Rehm Building Improvements	50,000	57,500
Dole Building Improvements	100,000	115,000
Conservatory Building Improvements	25,000	28,750
Randolph Tot Lot Site Plan	175,000	201,250
Wenonah Master Plan Improvements	80,000	92,000
Cheney Building Improvements	25,000	28,750
<b>TOTAL CAPITAL PROJECTS FUND</b>	<b>2,670,000</b>	<b>4,906,750</b>
<b>XI. ELIZABETH CHENEY FUND</b>		
Salaries and Wages	105,928	121,817
Property Repair	14,640	16,836
Custodial Services	2,534	2,914
Contractual Services - Other	360	414
Bank Service Charge	7,350	8,453
Program Contractual Expense	15,400	17,710
Uniforms	240	276
Supplies- Cleaning& Household	2,500	2,875
Supplies- Building Materials	5,000	5,750
Program Supplies	3,690	4,244
Conference and Training	2,000	2,300
Dues and Subscriptions	1,193	1,372
Employee Travel Reimbursement	150	173
Cheney Electricity	6,290	7,234
Cheney Natural Gas	8,900	10,235
Cheney Water	4,300	4,945
Health Insurance Transfer	25,179	28,956
<b>TOTAL ELIZABETH CHENEY FUND</b>	<b>205,654</b>	<b>236,502</b>

STATE OF ILLINOIS )  
 ) SS.  
COUNTY OF COOK )

**CERTIFICATE OF TREASURER/CHIEF FISCAL OFFICER**

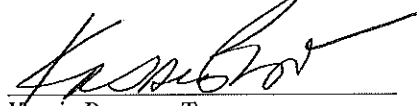
I, Kassie Porreca, do hereby certify that I am duly appointed and acting Treasurer of the Board of Park Commissioners of the Park District of Oak Park, Cook County, Illinois, and that as such Treasurer, I am the Chief Fiscal Officer of the corporate authority of said Park District.

I do further certify that the estimated revenues of source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1<sup>st</sup> day of January 2020 and ending on the 31<sup>st</sup> day of December 2020 is as follows:

<u>Source</u>	<u>Amount</u>
Property Taxes	\$ 10,278,523
Fees and Charges	\$ 1,479,322
Intergovernmental	\$ 212,000
Rentals	\$ 733,381
Miscellaneous Income	\$ 414,001
Donations and Sponsorships	\$ 157,004
Other Financing Sources	\$ 5,282,070
Program Revenue	\$ 6,612,639
Total Revenue	<u>\$25,168,940</u>

I do further certify the estimated revenues by source anticipated to be received by the Park District of Oak Park, Cook County, Illinois for the fiscal year beginning on the 1<sup>st</sup> day of January, 2020 and ending on the 31<sup>st</sup> day of December, 2020 is true and correct.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the Treasurer and Chief Fiscal Officer of the Board of Park Commissioners of the Park District of Oak Park at Oak Park, Illinois on the 19<sup>th</sup> day of December 2019



Kassie Porreca, Treasurer  
Board of Park Commissioners  
Park District of Oak Park



## CAPITAL IMPROVEMENTS PLANS BY PARK

<i>2020-2024 Capital Improvement Plan by Park</i>							
	2019	2020	2021	2022	2023	2024	Total
Andersen Park & Center			\$ 500,000				\$ 500,000
Austin Gardens							\$ -
Barrie Park & Center	\$ 115,000					\$ 400,000	\$ 515,000
Carroll Park & Center	\$ 1,200,000	\$ 800,000					\$ 2,000,000
Elizabeth F. Cheney Mansion	\$ 200,000	\$ 25,000	\$ 25,000	\$ 275,000	\$ 25,000	\$ 25,000	\$ 575,000
Dole Center		\$ 100,000		\$ 250,000			\$ 350,000
Euclid Square Park							\$ -
Field Park & Center	\$ 15,000						\$ 15,000
Fox Park & Center							\$ -
Gymnastic and Recreation Center						\$ 200,000	\$ 200,000
John L. Hedges Admin Center							\$ -
Lindberg Park							\$ -
Longfellow Park & Center			\$ 250,000				\$ 250,000
Maple Park							\$ -
Mills Park							\$ -
Oak Park Conservatory	\$ 125,000	\$ 25,000		\$ 25,000	\$ 25,000	\$ 25,000	\$ 225,000
*Pleasant Home			\$ 400,000				\$ 400,000
Rehm Park	\$ 175,000	\$ 800,000					\$ 975,000
Rehm Pool	\$ 240,000	\$ 50,000		\$ 500,000			\$ 790,000
Ridgeland Common Recreation Complex		\$ 25,000					\$ 25,000
Scoville Park							\$ -
Stevenson Park & Center	\$ 958,000						\$ 958,000
Taylor Park							\$ -
Wenonah Park		\$ 80,000					\$ 80,000
Randolph Park		\$ 175,000					\$ 175,000
Non Site Specific	\$ 350,000	\$ 250,000	\$ 3,500,000	\$ 1,500,000	\$ 2,000,000	\$ 1,000,000	\$ 8,600,000
Vehicles/Technology/Repairs/Nonsite	\$ 175,000	\$ 190,000	\$ 150,000	\$ 180,000	\$ 100,000	\$ 100,000	\$ 895,000
ADA/Surveys	\$ 100,000	\$ 50,000	\$ 40,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 340,000
Reserve for Turf Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 600,000
Reserve for Property Acquisition	\$ 825,000	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,625,000
<b>Project Costs</b>	<b>\$ 4,578,000</b>	<b>\$ 2,670,000</b>	<b>\$ 5,165,000</b>	<b>\$ 3,080,000</b>	<b>\$ 2,500,000</b>	<b>\$ 2,100,000</b>	<b>\$ 20,093,000</b>

<b>Andersen Park &amp; Center</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	80,355	-	-	-	-	-	-
Park Improvements	-	-	-	500,000	-	-	-
	80,355	-	-	500,000	-	-	-

<b>Austin Gardens</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	-	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

<b>Barrie Park &amp; Center</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	-	115,000	-	-	-	-	-
Park Improvements	-	-	-	-	-	-	400,000
	-	115,000	-	-	-	-	400,000

<b>Carroll Park &amp; Center</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	84,495	1,200,000	800,000	-	-	-	-
Park Improvements	-	-	-	-	-	-	-
	84,495	1,200,000	800,000	-	-	-	-

<b>Cheney Mansion</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	28,115	200,000	25,000	25,000	275,000	25,000	25,000
Park Improvements	-	-	-	-	-	-	-
	28,115	200,000	25,000	25,000	275,000	25,000	25,000

**Park District of Oak Park Mission:** In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

<b><i>Dole Center</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Building Improvements	-	-	100,000	-	250,000	-	-
	-	-	100,000	-	250,000	-	-

<b><i>Euclid Square Park</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

<b><i>Field Park &amp; Center</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	-	-	-	-	-	-	-
Park Improvements	138,710	15,000	-	-	-	-	-
	138,710	15,000	-	-	-	-	-

<b><i>Fox Park &amp; Center</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	95,545	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	-	-
	95,545	-	-	-	-	-	-

<b><i>Admin/Buildings &amp; Grounds</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Building Improvement	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

<b>Lindberg Park</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Park Improvement	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

<b>Longfellow Park &amp; Center</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	10,185	-	-	-	-	-	-
Park Improvements	-	-	-	250,000	-	-	-
	10,185	-	-	250,000	-	-	-

<b>Maple Park</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Park Improvement	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

<b>Mills Park and Pleasant Home</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	479,198	-	-	400,000	-	-	-
Park Improvements	-	-	-	-	-	-	-
	479,198	-	-	400,000	-	-	-

<b>Oak Park Conservatory</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	99,613	125,000	25,000	-	25,000	25,000	25,000
	99,613	125,000	25,000	-	25,000	25,000	25,000

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<b><i>Gymnastics and Recreation Center</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Building Improvement	-	-	-	-	-	-	200,000
	-	-	-	-	-	-	200,000

<b><i>Rehm Park &amp; Pool</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Pool Improvement	188,611	240,000	50,000	-	500,000	-	-
Park Improvements	-	175,000	800,000	-	-	-	-
	188,611	415,000	850,000	-	500,000	-	-

<b><i>Ridgeland Common Recreation Complex</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	-	-	25,000	-	-	-	-
Park Improvements	-	-	-	-	-	-	-
	-	-	25,000	-	-	-	-

<b><i>Scoville Park</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

<b><i>Stevenson Park &amp; Center</i></b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Building Improvement	-	-	-	-	-	-	-
Park Improvements	-	958,000	-	-	-	-	-
	-	958,000	-	-	-	-	-

<b>Taylor Park</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Park Improvements	-	-	-	-	-	-	-
	-	-	-	-	-	-	-

<b>Wenonah Park</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Park Improvements	-	-	80,000	-	-	-	-
	-	-	80,000	-	-	-	-

<b>Randolph Park</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Master Plan Review	-	-	-	-	-	-	-
Park Improvements	-	-	175,000	-	-	-	-
	-	-	175,000	-	-	-	-

<b>Non-Site Specific</b>	Actual	Projected	Capital Improvement Plan				
	2018	2019	2020	2021	2022	2023	2024
Vehicle & Equip Replacement	50,948	175,000	190,000	150,000	180,000	100,000	100,000
Non-Site Specific	37,059	350,000	250,000	3,500,000	1,500,000	2,000,000	1,000,000
Studies/Plans/ADA	57,856	100,000	50,000	40,000	50,000	50,000	50,000
Reserved for Future Turf Replacement	-	100,000	100,000	100,000	100,000	100,000	100,000
Reserved for Property Acquisition		825,000	-	200,000	200,000	200,000	200,000
	145,863	1,550,000	590,000	3,990,000	2,030,000	2,450,000	1,450,000

**Park District of Oak Park Mission:** In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.

## Grant Index

Grant	Facility	Amount	District Match	Applied	Awarded	Reimbursed
Illinois Department of Natural Resources OSLAD Program	Rehm Park	\$400,000	Yes	2019		
Illinois Department of Natural Resources OSLAD Program	Stevenson Playground	\$400,000	Yes	2018	2019	
Green Mountain Energy Sun Club	Conservatory	\$100,000	no	2018	2018	2018
Illinois Department of Commerce & Economic Opportunity	Multi-Facility Lightng Grant	\$29,402	no	2017	2017	2017
Illinois Solar Grant	Austin Gardens Environmental Education Center	\$30,000	no	2015	2016	2016
Illinois Clean Energy Community Foundation	Austin Gardens Environmental Education Center	\$125,313	no	2014	2014	2017
ComEd/Openlands	Oak Park Conservatory	\$5,000	no	2014	2015	2016
Illinois Department of Natural Resources OSLAD Program	Euclid Square Park Renovation	\$400,000	\$400,000	2014	2015	submitting reimbursement request 2017
Illinois Department of Natural Resources Museum Grant	Oak Park Conservatory	\$146,000	\$146,000	2014	2014	suspended
Illinois Department of Natural Resources OSLAD Program	Maple Park Renovation	\$400,000	\$400,000	2013	2014	2017
Illinois Department of Natural Resources OSLAD Program	Austin Gardens Renovation	\$400,000	\$400,000	2012	2013	2016
Illinois Department of Natural Resources OSLAD Program	Lindberg Park Master Plan	\$400,000	\$400,000	2011	2012	2015
Illinois State Museum Department Grant	Pleasant Home Summer Dining Porch Repair	\$80,455	\$80,455	2012	2013	2014
Illinois Department of Commerce and Economic Opportunity Grant	Multi-Facility Lightng Grant	\$14,663	\$3,666	2012	2012	2012
Illinois Department of Natural Resources PARC Grant	Scoville Park Master Plan	\$1,600,000	\$400,000	2010	2011	2013
Illinois Department of Natural Resources OSLAD Program	Taylor Park Renovation	\$400,000	\$400,000	2009	2010	2012
Illinois Department of Natural Resources OSLAD Program	Mills Park Renovation	\$400,000	\$400,000	2010	2011	2012

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**Park District of Oak Park Mission:** *In partnership with the community, we enrich lives by providing meaningful experiences through programs, parks, and facilities.*

# Glossary

**ADA** - Americans with Disabilities Act, legislation that defines basic accessibility standards for facilities, programs and informational material.

**AED** – Automated external defibrillators or portable defibrillators, which operate automatically to restore heartbeat are now located at most District facilities.

**Annual Budget** – A plan proposed by the Park District Board of Commissioners for raising and expending monies for the recreational interests of the community.

**Appropriation** - A legal authorization to incur obligations and to make expenditures for specific purposes.

**Asset** – Resources owned or held which have monetary value.

**Audit** – A review of the District’s finances for the previous year. In Illinois, the audit must be conducted annually, by a Registered Certified Public Accounting Firm.

**Balanced Budget** – prepare a budget where revenues are equal to or greater than expenditures

**Board of Commissioners** – Independent board of five individuals elected at large by the residents of Oak Park, IL.

**Bond** – A long-term monetary obligation. It is a promise to repay a specified amount of money (the face value of the bond) on a particular date (the maturity date). Bonds are primarily used to finance capital projects or acquire property.

**Capital Improvements** – Expenditure relating to the acquisition, expansion, or rehabilitation of the District’s infrastructure.

**Capital Improvement Plan (CIP)** - A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from our long term needs.

**Capital Project** – Major Construction, acquisition, or renovation activities, which add value to our physical assets or significantly increase their useful life.

**Carry Over Capital Projects** – Capital projects that were appropriated and the Board and staff believes are important enough to continue work on in the new fiscal year.

**Collective Bargaining Agreement** – A legal contract between the employer and a verified representative of a bargaining unit for specific terms and conditions of employment (e.g. hours, working conditions, salary, fringe benefits, and matters affecting the health and safety of employees). The

District has a Collective Bargaining Agreement in place with SEIU local 173 for April 1<sup>st</sup> 2008 through April 1<sup>st</sup> 2012.

**Committee of the Whole** – Board of Commissioners Committee consisting of all Board members and presided over by the Board President. No action may be taken at the Committee of the Whole Meetings.

**Cardiopulmonary Resuscitation (CPR)** - consists of mouth-to-mouth respiration and chest compression and allows oxygenated blood to circulate to vital organs such as brain and heart.

**Certified Park and Recreation Professional (CPRP)** - a designation that may be used by professionals that have a bachelor's or higher degree, meet certain years of experience successfully pass an examination administered by the NRPA.

**Consumer Price Index (CPI)** – A leading economic gauge to measure the pace of inflation. The CPI measures the acceleration of price in a fixed basket of goods and services.

**Debt Service** – The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

**Distinguished Budget Presentation Award Program** – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Ellis and Associates** – A program of lifeguard training and evaluation to assure pool patron safety.

**Encumbrance** – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Equalized Assessed Valuation (EAV)** – The value of property resulting from the multiplication of the assessed value by an equalization factor provided by the Illinois Department of Commerce and Community Affairs to make all properties in Illinois equal to one-third (33%) of its market value.

**Expenditure** – The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, supplies and materials, or settling a loss.

**Federal Insurance Corporation Act (FICA)** – Another term for Social Security and represents the amount that is withheld from an employee's paycheck and matched by the District.

**Fixed Assets** – Long-term resources, which have a monetary value. Examples are buildings, land, furniture, equipment and infrastructure.

**Full Time Equivalent** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be the equivalent to .5 of a full-time position.

**Full Time Employee** – This designation represents any employee who is scheduled to regularly work more than 37.5 hours per week.

**Fund** - A fiscal entity with revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or activity.

**Fund Balance** - The excess of the assets of a fund over its liabilities.

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Fund** - General operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund and Corporate Fund are used interchangeably.

**Government Accounting Standards Board (GASB)** – An organization responsible for providing guidance to governmental agencies to ensure consistent and proper accounting in the preparation of financial statements.

**Government Finance Officers Association (GFOA)** – An organization dedicated to supporting government finance professionals in the United States and Canada.

**HVAC (Heating, Ventilation, Air Conditioning)** – An acronym used to reflect anything relating to temperature control within the District's Facilities.

**Illinois Association of Park Districts (IAPD)** – A statewide organization of park districts that ensures the quality of life through education, research and advocacy.

**Illinois Department of Natural Resources (IDNR)** – A government agency in Illinois that provides Grant Funds to the Park District of Oak Park.

**Illinois Municipal Retirement Fund (IMRF)** – Retirement Fund for all District employees. Both employer and employee pay into this defined benefit plan.

**Illinois Parks and Recreation Association (IPRA)** – a statewide organization of park and recreation professions that advocates the lifetime benefits of parks, recreation and conservation.

**Indirect Cost**- A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned to one service, such as FICA or Pension.

**Infrastructure** - Our physical assets such as streets, water mains, and public buildings.

**Interfund Transfers** - The movement of monies between funds.

**ISI** – Ice Staking Institute.

**Levy** - The imposition of taxes for various governmental services.

**Levy Ordinance** - The annual Legal Document that sets the amount to be raised and the tax rate necessary to provide the necessary dollars.

**Levy Rate** - The percentage to be applied to the Assessed Valuation to get the amount necessary to meet the Levy Ordinance requirements.

**Liability** - Debt or other legal obligations arising out of transactions in the past which must be paid or renewed at some future date.

**Modified Accrual Accounting** – This basis of accounting recognizes an economic transaction or event as revenue in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Expenditures are generally recognized when an event or transaction is expected to draw on current expendable resources.

**National Parks and Recreation Association (NRPA)** – An Organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

**Operating Budget** - The District’s fiscal year financial plan for proposed expenditures and necessary revenue to fund our needs.

**Operating Revenue** - Funds that we receive as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

**Operating Expenses** - The cost for personnel, materials, and equipment required for a department to function.

**Organizational Chart** - The Operational Structure of the District, Department, or Programming Area.

**Park District Risk Management Agency (PDRMA)** – An association of 149 park districts that pool resources in order to maximize the safe working and playing conditions of the parks while managing the risk of recreation activities.

**Part-time employee** – This designation represents any employee scheduled to work regularly less than 37.5 hours per week.

**Pay-as-you-go Basis** - A term used to describe a financial policy by which capital outlays are financed from current revenues rather than through borrowing.

**Personal Computers (PC)** - Represents the desktop and laptop computers maintained in the District.

**Policy** - A plan or course of action.

**Program** – An offering provided to the public for recreational activities. For example cooking classes or summer camps.

**Punch listed** – Last items to be reviewed before the end of a contract to ensure all contract specifications have been met.

**RecTrac** – The Registration used by the Park District of Oak Park.

**Reserve** - An account used either to set aside budgeted revenues that are not required for expenditure in the current budget year or to earmark revenues for a specific future purpose.

**Revenue** - Sources of income financing our operations.

**Run Rate** – The percentage of program offerings that meet minimums.

**Smart Fusion** – The financial software used by the Park District of Oak Park

**Special Revenue Funds** - Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for a specific purpose.

**Sponsorship Plan** - A plan prepared for the Park District on the value of advertising or sponsoring programs, activities or events.

**Tax Increment Financing (TIF)** – A tool to use future gains in taxes to finance the current improvements that will create those gains. When a public project such as a road, school, or hazardous waste cleanup is carried out, there is an increase in the value of the surrounding real estate, and often new investment (new or rehabilitated building, for example). The Village of Oak Park uses TIF Districts for this purpose and the Park District of Oak Park as an Agency within the TIF, receives some of the benefits of this approach.

**Tax Levy** - The total amount to be raised by property taxes. The Park District Board passes a Tax Levy Ordinance each year.

**Tax Levy Rate** - The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Unencumbered Balance** - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** - The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.



**User Charges** - The payment of a fee for direct receipt of a public service by the party who benefits from the service.

**Voice over internet protocol (VoIP)** – telephone services using internet and local fiber optic cable.

**West Suburban Special Recreation Association** – A local organization dedicated to serving the recreation needs of individuals with special needs.

# District Facts

## Park District

- Total acres: 82.5
- Historic Properties: 3

Notable Features: 5k/10k annual race; conservatory, skate park, tennis courts, basketball courts, soccer fields, baseball and softball diamonds, playgrounds, splash pads, bocce court, sand volleyball court, dog park, sled hill, urban forest, turf fields.

## Park District Government

- Non-Home Rule Authority
- Elected Board of five Commissioners (annually elected President, Vice President, Treasurer, Secretary)
- Appointed Park District Director

## General Village Information

- 4.5 square miles
- Incorporated January 25, 1902

## Health Care Services

- 2 community hospitals
- 1 kidney dialysis center
- 1 mental health center
- Several social service agencies dealing with housing, economic development, mental health, health care, people with disabilities, youth and senior citizen services.

## Library

- 1 main library and 2 branches

## Utilities

- Electricity – ComEd
- Natural gas – NICOR
- Local telephone service –AT&T
- Lake Michigan water

- Cable television – Comcast

### **Tourism Information**

- Oak Park Visitors' Center (Forest Avenue near Lake Street)

### **Places of Worship**

- 4 Jewish congregations (1 temple and 3 meet in homes)
- 45 Protestant and non-denominational churches (23 denominations)
- 5 Roman Catholic parishes
- 4 Buddhist communities

### **Education – Public**

#### **District 200**

- Average SAT Score: English 570, Math 560
- Enrollment 3,755
- Graduation Rate 93%
- 19<sup>th</sup> of 58 Illinois schools in the Washington Post's Top 1,000 American high schools
- 17 National Merit Scholarship Finalists and 40 Commended

#### **District 97**

- 8 elementary schools (grades K – 5)
- 2 middle schools (grades 6 – 8)
- Member, West Consortium for Academic Excellence (for high performing school districts in this area)
- Member, National Student Minority Network
- Winner, Bright Red Apple Award (for school districts ranked in the top 10% in Illinois)
- Winner, National Top 100 Communities for Music Education Award
- Winner, Oak Park Accessibility Award
- Winner, West 40 Exemplary Use of Technology Award

#### **District 504**

- 1 community college in the area (Triton)

### **Education – Private**

- 6 elementary schools
- 1 Catholic co-ed high school
- 1 Catholic girls' high school in the area
- 2 colleges in the area

## **Housing (2004)**

### **Construction Activity**

- 7,089 building permits issued for projects valued at \$96,686,617

### **Sales Activity**

- 626 home sold (average \$446,493; median \$385,950)
- 450 condominiums sold (average \$188,112; median \$172,000)
- 70 townhomes sold (average 328,477; median \$339,900)

### **Housing Stock**

- 23,723 housing units (10,029 single-family; 759 two-flats; 116 three-flats; 375 townhomes)
- 23,079 occupied housing units (10,093 rented; 12,986 owned)
- 12,980 families (2 or more related persons)
- Average 2.26 persons per household

### **Multi-family dwellings of four or more units**

- 441 rental buildings (6,400 units)
- 251 condo buildings (2,373 units)

### **Rental Rates (parking, electricity, telephone and cable usually not included)**

- Studio \$575 - \$700
- 1 Bedroom \$650 - \$950
- 2 Bedrooms \$900 - \$1400+
- 3 Bedrooms \$1100 - \$1600+
- Homes \$1500 - \$2200+

## **Vacancy Rates**

- 6.5% renter
- 2.0% owner

## **Distances and Times**

- 10 miles to O’Hare International Airport (25 minutes)
- 8 miles to Midway Airport (28 minutes)
- 9 miles to Downtown Chicago (20 minutes via Eisenhower Expressway or public transportation)

## **Public Transportation**

- 2 rapid transit lines (CTA Blue and Green Lines)
- CTA Blue Line goes through Chicago to O’Hare Airport
- Transfer to CTA Orange Line in the Loop/Downtown Chicago to go to Midway Airport
- 17 bus routes (PACE and CTA)
- Oak Park Township senior bus service
- 1 commuter rail line (Metra West Line)
- 2 taxicab companies (Blue Cab and Red Cab)

## **Points of Interest**

- 28 Landmarks
- Three Historic Districts
- Cheney Mansion
- Ernest Hemingway Birthplace
- Ernest Hemingway Museum
- Frank Lloyd Wright Home & Studio
- Oak Park Conservatory
- Percy Julian Statue
- Pleasant Home
- Scoville Park
- Unity Temple

**PARK DISTRICT OF OAK PARK, ILLINOIS**

**Demographic and Economic Statistics - Last Ten Fiscal Years**

**December 31, 2019 (Unaudited)**

Fiscal Year	Population (1)	Personal Income (4)	Per Capita Personal Income (4)	Median Age (1)	School Enrollment (2)	Unemployment Rate (3)
2010	50,272	1,826,884,480	36,340	36.0	9,276	8.00%
2011	51,878	2,342,291,700	45,150	38.9	8,837	7.20%
2012	51,942	2,388,812,580	45,990	38.9	8,901	6.60%
2013	52,066	2,415,133,476	46,386	38.9	9,147	5.50%
2014	52,008	2,412,443,088	46,386	38.9	9,168	4.80%
2015	52,287	2,487,449,451	47,573	38.9	9,267	4.90%
2016	52,287	2,542,612,236	48,628	39.5	9,344	4.10%
2017	51,878	2,576,468,992	49,664	39.1	9,440	4.00%
2018	52,261	2,595,490,304	49,664	38.9	9,460	3.20%
2019	52,265	2,712,030,850	51,890	38.9	9,515	3.30%

Data Source:

(1) U.S. Census

(2) Illinois Report Card

(3) Illinois Department of Employment Security, Economic Information and Analysis

(4) U.S. Bureau of Economic Analysis - Chicago-Naperville-Joliet Metropolitan Statistical Area

**PARK DISTRICT OF OAK PARK, ILLINOIS**

**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago  
December 31, 2019 (Unaudited)**

Employer	2018			2009		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
West Suburban Hospital						
Medical Center	1,341	1	2.59%	N/A	N/A	N/A
Rush Oak Park Hospital	980	2	1.89%	N/A	N/A	N/A
School District #97	733	3	1.42%	N/A	N/A	N/A
High School District #200	636	4	1.23%	N/A	N/A	N/A
Village of Oak Park	375	5	0.72%	N/A	N/A	N/A
Park District of Oak Park	350	6	0.68%	N/A	N/A	N/A
Jewel/Osco	258	7	0.50%	N/A	N/A	N/A
West Cook YMCA	183	8	0.35%	N/A	N/A	N/A
United States Postal Service	154	9	0.30%	N/A	N/A	N/A
Hephizibah Children's Association	134	10	0.26%	N/A	N/A	N/A
	<u>5,144</u>		<u>9.94%</u>	<u>N/A</u>		<u>N/A</u>

N/A - Not Available

Data Sources:  
Oak Park Development Corporation  
School District #97 & #200  
The Village of Oak Park

**PARK DISTRICT OF OAK PARK, ILLINOIS**

**Full-Time and Part-Time Equivalent Government Employees by Program - Last Ten Fiscal Years  
December 31, 2019 (Unaudited)**

Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Full-Time</b>										
Administration	8	8	8	9	10	10	10	10	10	13
Communications	2	2	2	2	2	2	2	2	2	3
Conservatory	3	3	3	3	3	3	3	3	4	4
Parks and Planning	12	12	12	13	14	14	14	14	14	17
Cheney Mansion	1	1	-	1	1	1	1	1	1	1
Recreation	10	10	10	9	7	7	8	9	10	9
Customer Service	4	4	4	4	4	4	3	3	3	3
Pools/Ice Arena	6	6	6	5	6	7	7	6	7	7
Gymnastics	5	5	5	5	5	4	4	6	6	6
<b>Part-Time</b>										
Administration	1	2	2	2	2	3	4	5	5	3
Communications	2	3	3	3	3	4	5	5	5	7
Conservatory	3	4	4	8	12	16	20	21	23	20
Parks and Planning	18	22	22	29	56	44	32	46	48	58
Cheney Mansion	13	13	10	11	8	10	11	12	13	23
Recreation	221	225	244	176	188	243	250	282	297	273
Customer Service	14	15	17	7	11	11	13	8	8	12
Pools	160	165	158	118	176	196	149	161	155	164
Ice Arena	92	94	89	46	99	110	102	81	86	101
Gymnastics	10	10	11	23	31	32	36	37	39	23
<b>Totals</b>	<b>585</b>	<b>604</b>	<b>610</b>	<b>474</b>	<b>638</b>	<b>721</b>	<b>674</b>	<b>712</b>	<b>736</b>	<b>747</b>

Data Source: District Personnel Records



**PARK DISTRICT OF OAK PARK, ILLINOIS**

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
December 31, 2019 (Unaudited)**

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Parks and Recreation Participants</b>										
Adult Athletics	530	563	535	360	513	334	418	523	1,271	1,260
Frank Lloyd Wright Race	2,486	2,706	2,700	2,645	2,700	2,420	2,601	2,331	2,151	2,128
Community Programs and Events	3,880	3,637	4,258	3,314	3,985	4,684	4,712	4,930	5,310	5,246
Active Adults	391	315	267	154	186	365	585	745	569	555
Early Childhood	658	881	654	1,353	978	1,293	1,281	1,194	1,315	1,434
Visual & Performing Arts	1,204	1,164	1,229	1,148	1,242	2,023	1,988	2,580	3,085	3,105
Health & Fitness	2,375	2,585	1,610	720	2,468	1,408	1,729	1,731	1,423	1,356
Martial Arts	1,415	1,538	1,836	1,234	1,294	1,258	1,290	1,267	2,126	1,321
Gymnastics	3,275	3,372	3,271	3,777	3,271	5,219	5,191	5,280	5,440	5,393
Ice Hockey Programs	1,535	1,715	1,220	204	1,145	2,566	2,187	2,302	3,469	1,730
Ice Skating Programs	1,719	1,780	1,658	33	1,441	3,076	2,687	3,167	2,545	3,917
Aquatics	1,590	1,617	1,728	1,833	1,758	2,010	1,966	2,323	1,925	1,872
Teens	113	345	481	622	606	504	507	763	910	991
Youth Athletics	4,857	4,869	4,893	5,284	4,966	5,469	4,749	4,933	5,626	5,998
Nature/Outdoors	-	-	-	-	-	-	1,120	1,538	2,111	2,528
<b>Historic Properties</b>										
Conservatory Visitors	20,066	24,539	25,891	35,835	29,498	26,648	36,439	41,947	45,026	44,864
Cheney Mansion Rentals	92	97	70	72	67	84	105	79	83	72
Cheney Mansion Visitors	5,330	3,943	5,420	4,675	7,000	8,178	8,215	1,718	1,923	1,768

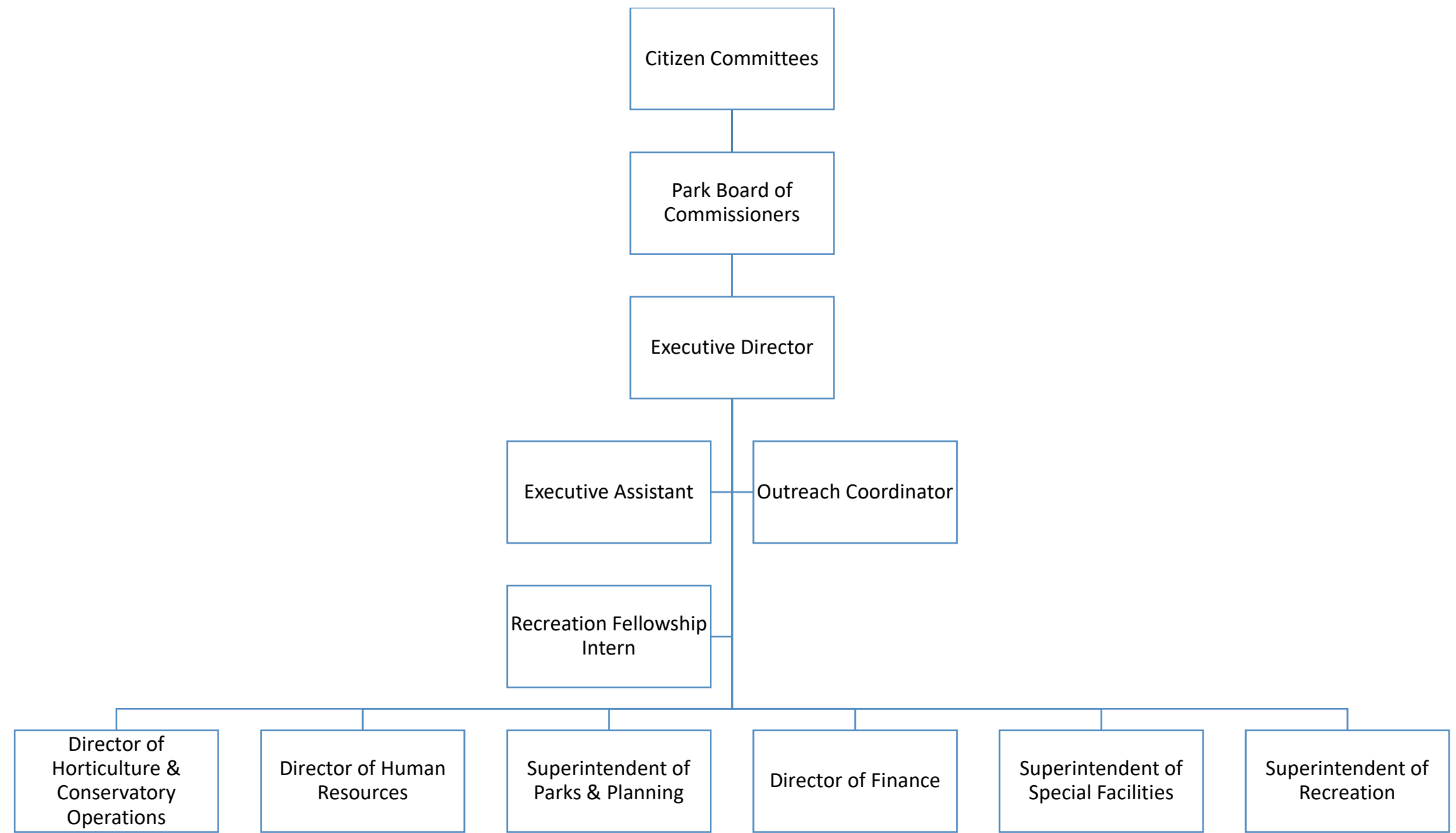
Data Source: District Records

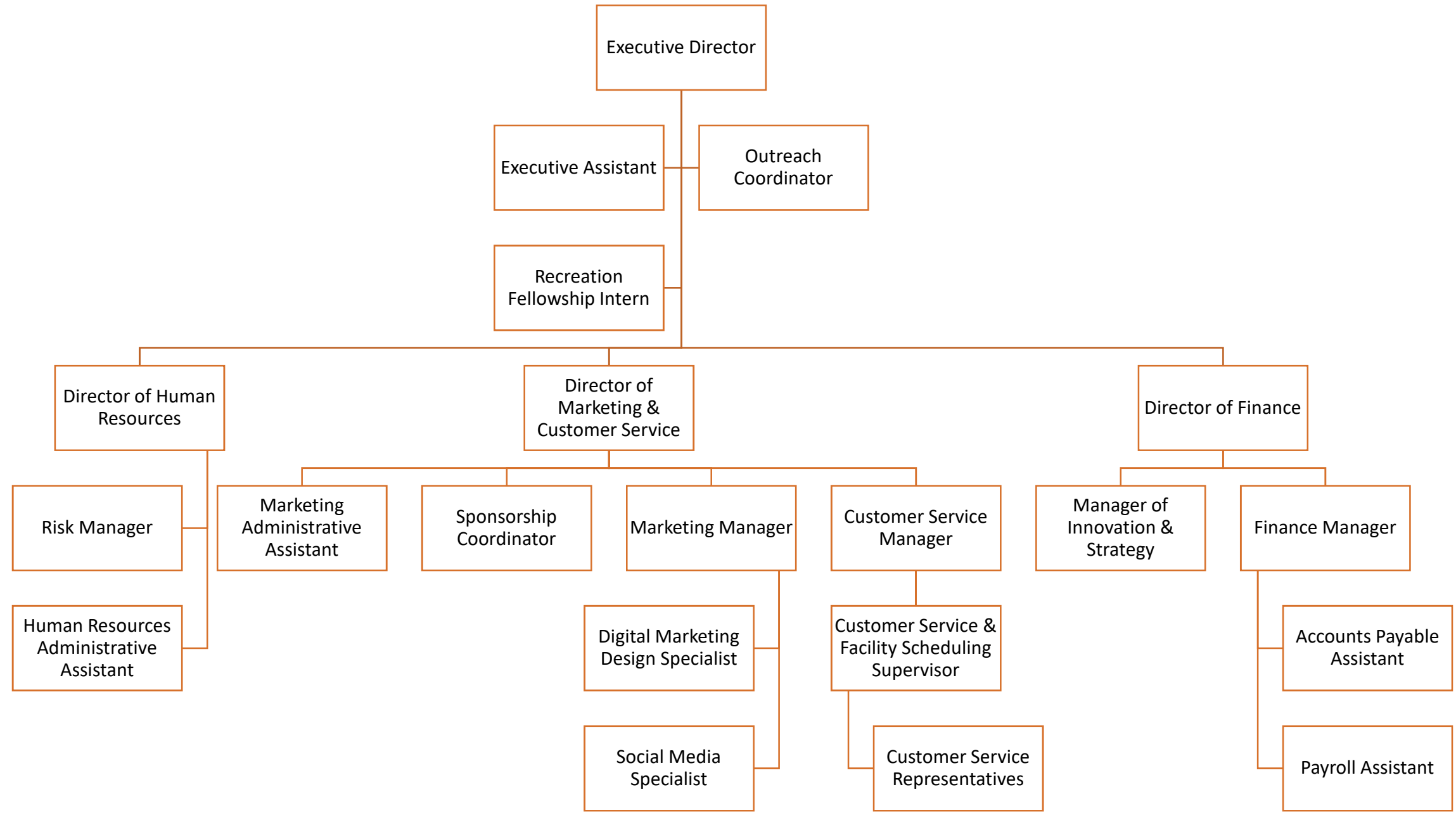
**PARK DISTRICT OF OAK PARK, ILLINOIS**

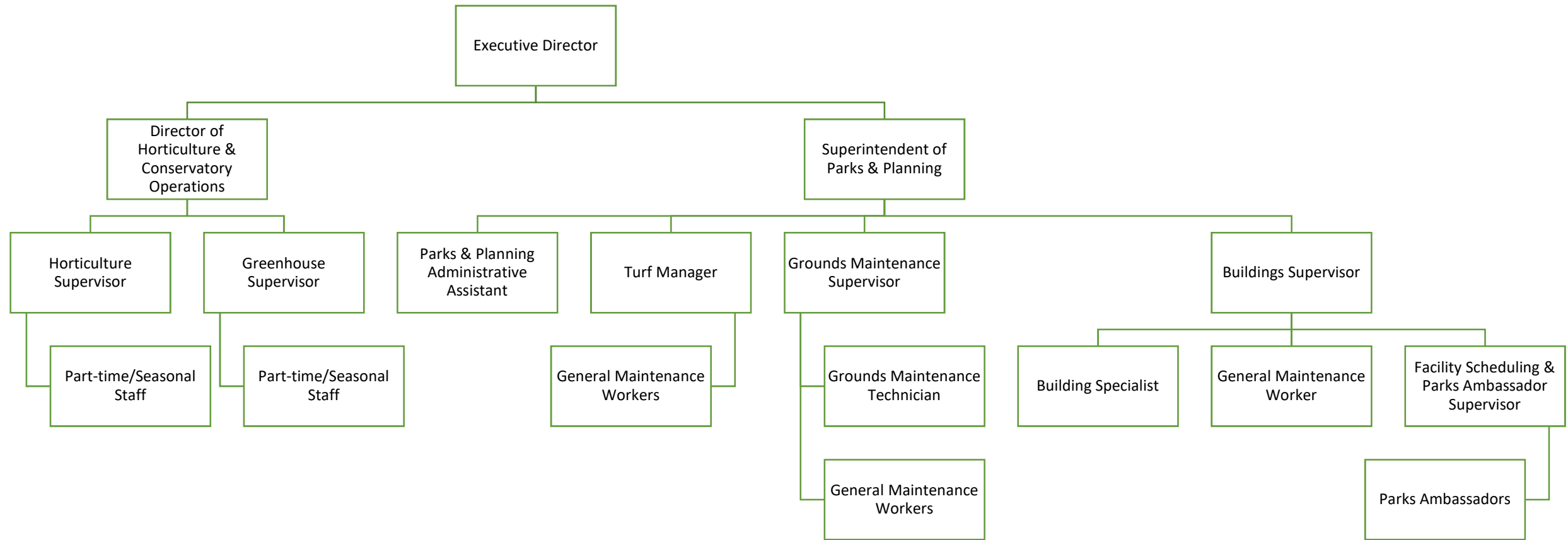
**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
December 31, 2019 (Unaudited)**

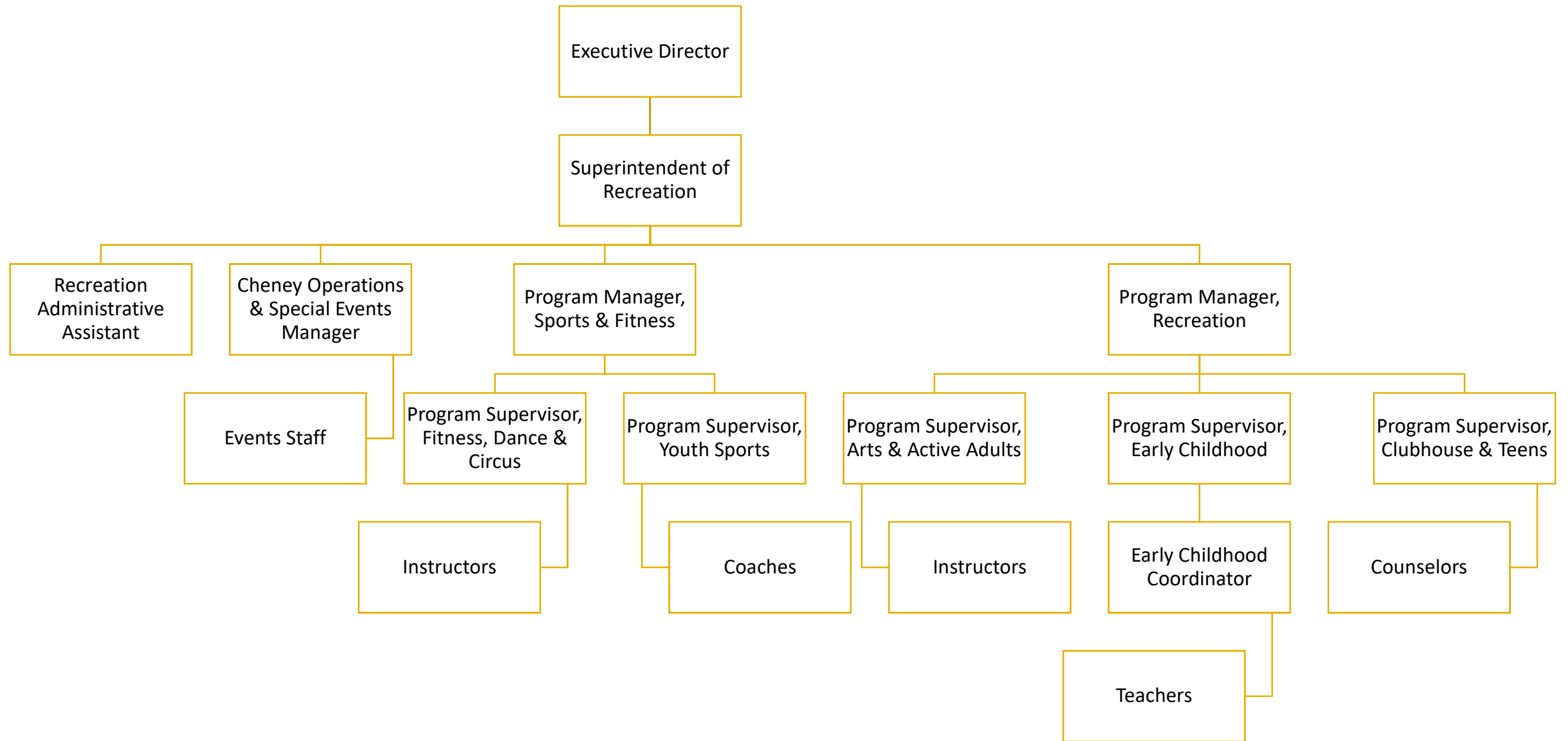
Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
<b>Park</b>										
Neighborhood Park	11	11	11	11	11	11	11	11	11	11
Community Park	6	6	6	6	6	6	6	6	6	6
<b>Sports Fields</b>										
Ball Diamonds	14	14	14	14	14	12	12	12	12	12
Soccer Fields	12	12	12	12	12	12	12	12	12	12
Multipurpose	3	3	3	3	3	3	3	3	3	3
<b>Facilities</b>										
Historic Homes	2	2	2	2	2	2	2	2	2	2
Conservatory	1	1	1	1	1	1	1	1	1	1
Ice Skating/Hockey	1	1	1	1	1	1	1	1	1	1
Multipurpose Centers	7	7	7	7	7	7	7	8	8	8
Gymnastics	1	1	1	1	1	1	1	1	1	1
Outdoor Pools	2	2	2	2	2	2	2	2	2	2
Playgrounds	24	24	24	24	24	24	24	24	24	24
Off-leash Dog Parks	2	2	2	1	2	2	2	2	2	2
Picnic Shelters/Area	6	7	7	7	8	8	9	9	9	9
Skateboard Area	1	1	1	1	1	1	1	1	1	1
Tennis Courts	23	23	23	23	23	23	23	23	23	23
Outdoor Basketball Courts	3	3	3	3	3	3	3	3	3	3
Outdoor Ice Skating	-	-	-	3	3	3	3	3	3	3
Outdoor Spray Pools	2	2	2	2	2	2	2	2	2	2

Data Source: District Records

**Park District of Oak Park – Organizational Chart**


**Park District of Oak Park – Organizational Chart / Administration**


**Park District of Oak Park – Organizational Chart / Parks & Conservatory**


**Park District of Oak Park – Organizational Chart / Recreation**


**Park District of Oak Park – Organizational Chart / Special Facilities**
