



2023 BUDGET



MISSION, VISION, AND VALUES



2023 BUDGET CALENDAR

✓ Achieve consensus on proposed 2023 Strategic Work Plan Goals & Tactics	09/12/2022
✓ Approve Tax Levy Resolution	10/10/2022
✓ Present 2023 Budget Overview and Proposed Capital Plan & Debt Sections	10/24/2022
❑ Present 2023 Proposed Operating Budget Sections	11/14/2022
❑ Conduct 2023 Proposed Budget Public Hearing	11/28/2022
❑ Continue 2023 Proposed Budget Discussion	11/28/2022
❑ Approve 2023 Budget Documents and 2023 Budget and Appropriation Ordinance and Tax Levy Ordinance	12/12/2022

2023 BUDGET HIGHLIGHTS

- Built around Year 6 of Vision 2020 Plan and post pandemic
- 21.8% increase in operational revenues (\$3,493,171)
- 20.4% increase in operational spending excluding capital and debt (\$3,598,308)
- As compared to 2022, comparable spend down of reserves for capital improvements (\$3,856,731)

2023 BUDGET HIGHLIGHTS

- Engage with community to reassess large-scale project priorities and update long-range plans
- Complete high priority park and facility projects
- Post-pandemic level of service offerings
- Addition of full-time positions in Parks and Facilities Maintenance
- Maintain a healthy organizational culture
- Facilitate future financial sustainability

2023 BUDGET SUMMARY

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	4,454,609	4,150,509	304,100	695,150	4,845,659	(391,050)
IMRF Fund	344,418	344,418	-	-	344,418	-
FICA Fund	474,118	474,118	-	177,167	651,285	(177,167)
Liability Insurance Fund	323,621	323,621	-	-	323,621	-
Audit Fund	-	-	-	53,696	53,696	(53,696)
Recreation Fund	10,879,339	9,711,182	1,168,157	2,404,080	12,115,262	(1,235,923)
Special Recreation Association Fund	777,122	643,133	133,989	100,000	743,133	33,989
Museum Department	299,739	299,739	-	77,500	377,239	(77,500)
Sugar Creek Golf Course Fund	1,971,941	1,733,500	238,441	56,759	1,790,259	181,682
Total Operating	19,524,907	17,680,220	1,844,687	3,564,352	21,244,572	(1,719,665)
Debt Service Fund	1,370,316	1,370,316	-	-	1,370,316	-
Capital Improvement Fund	2,689,527	2,676,527	13,000	523,242	3,199,769	(510,242)
Paving & Lighting Fund	244,939	233,650	11,289	-	233,650	11,289
Total Debt and Capital	4,304,782	4,280,493	24,289	523,242	4,803,735	(498,953)
Total	23,829,689	21,960,713	1,868,976	4,087,594	26,048,307	(2,218,618)

2023 CASH AND INVESTMENTS

	A	B	C	D	E	F	G	H	I	J	K	L
	Fund/Department	Audited 12/31/2021 Cash & Investments	2022 Budgeted Operating Revenue	2022 Budgeted Operating Expenses	Projected 12/31/2022 Cash & Investments	2023 Proposed Operating Revenue	2023 Proposed Operating Expenses	Proposed 12/31/2023 Cash & Investments	Target %	Budgeted Tier 1 2023 Fund Target ^[1]	Will the 2023 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
1	General	5,102,269	3,688,294	5,158,744	3,631,819	4,454,609	4,845,659	3,240,769	50%	2,075,255	YES!	1,165,515
2	Recreation	4,637,625	8,423,810	8,399,391	4,662,044	10,879,339	12,115,262	3,426,121	15%	1,456,677	YES!	1,969,444
3	IMRF	450,966	505,413	503,982	452,397	344,418	344,418	452,397	50%	172,209	YES!	280,188
4	FICA	496,587	574,875	574,114	497,348	474,118	651,285	320,181	50%	237,059	YES!	83,122
5	Liability Insurance	94,459	359,338	358,967	94,830	323,621	323,621	94,830	10%	32,362	YES!	62,468
6	Audit	80,580	52,000	51,524	81,056	-	53,696	27,360	50%	-	YES!	27,360
7	SRA	1,584,827	827,638	1,026,184	1,386,281	777,122	743,133	1,420,270	25%	160,783	YES!	1,259,487
8	Museum	211,275	264,664	289,587	186,352	299,739	377,239	108,852	25%	74,935	YES!	33,917
9	Sugar Creek	212,674	1,335,164	1,283,771	264,067	1,971,941	1,790,259	445,749		300,000	YES!	145,749
	Total	12,871,262	16,031,196	17,646,264	11,256,194	19,524,907	21,244,572	9,536,529		4,509,280		5,027,249
10	Debt Service	117,088	2,074,396	2,074,396	117,088	1,370,316	1,370,316	117,088				
11	Paving & Lighting	220,200	135,011	351,405	3,806	244,939	233,650	15,095				
12	Capital Improvement Fund	2,077,212	1,618,500	3,216,538	479,174	2,689,527	3,199,769	(31,068)				
13	IT Cash	54,728	-	-	54,728	-	-	54,728				
		15,340,490	19,859,103	23,288,603	11,910,990	23,829,689	26,048,307	9,692,372				

[1]Excluding use of reserves from 2023 Operating Expenses in Funds: 10, 20, 50, 52, 53, & 55

2023 VISION 2020 STRATEGIC WORK PLAN

2023 STRATEGIC WORK PLAN OVERVIEW

- Board reviewed proposed 2023 SWP goals & tactics on August 22 and reached consensus on September 12
- Proposed detailed SWP on pages 44-46
- SWP guided capital and operational budget development and tactics are reflected in 2023 budget
- Review performance measures during Vision 2020 update



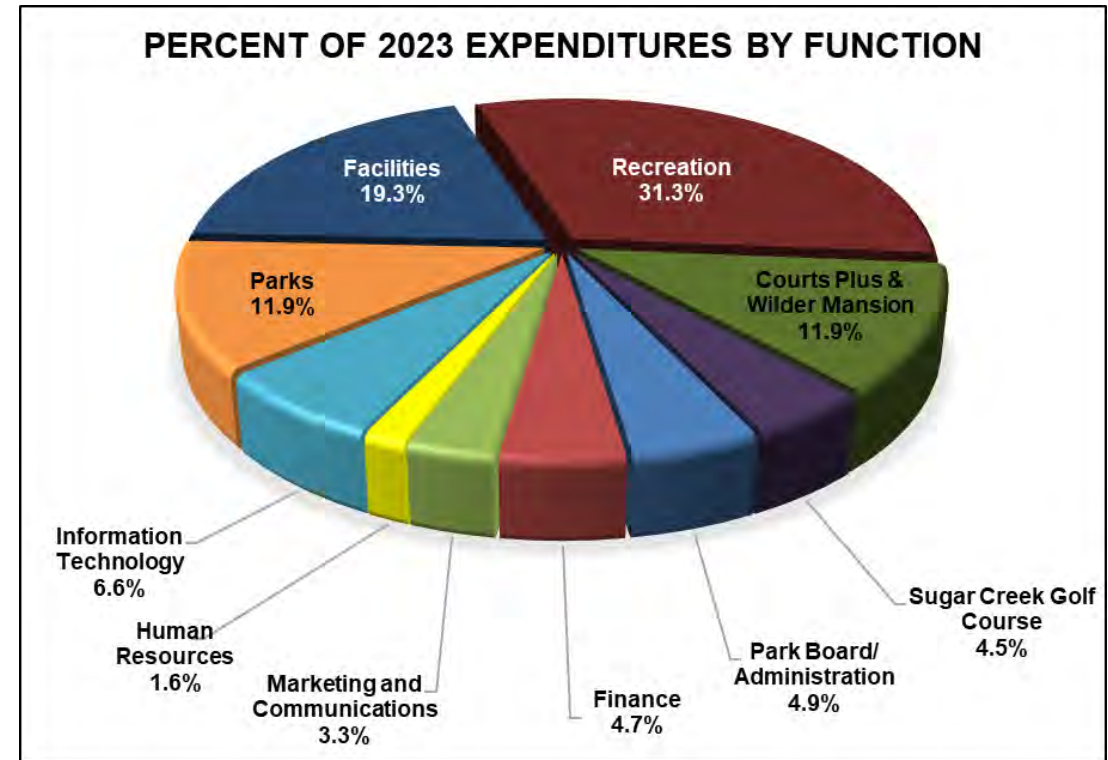
2023 STRATEGIC WORK PLAN UPDATES

- Parks Theme: Complete design development and engineering of Pick Park (**changed “begin” to “complete”**)
- Programming Theme: Begin addressing programming feedback from 2023 community engagement (changed **“survey” to “engagement”**)
- Internal Operations Theme: Implement recommendations in DEI Organizational Change Report (**changed “DEI action plan” to “recommendations in DEI Organizational Change Report”**)

2023 BUDGET DEPARTMENT PRESENTATIONS

2023 DEPARTMENT PRESENTATIONS

- Mission
- 2022 Accomplishments
- 2023 Work Plan Highlights
- 2023 Expense Highlights
- 2023 Revenue Highlight (as applicable)
- Trend Charts (as applicable)



ADMINISTRATION MISSION

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

Administration Function on
2023 Budget Document pages 124-129

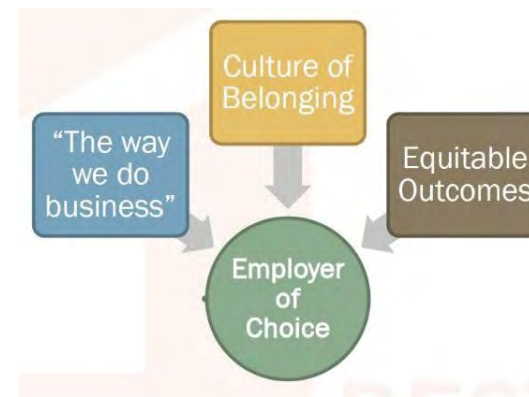
BOARD/ADMINISTRATION 2022 ACCOMPLISHMENTS

- Working with City of Elmhurst, approved ordinance for City to convey property adjacent to District owned parcel on Monterey Avenue
- Approved naming Monterey properties as Pick Park
- Approved intergovernmental agreement to fund Golf Course creek restoration project



BOARD/ADMINISTRATION 2022 ACCOMPLISHMENTS

- Engaged IT consultant to help identify registration software solution(s) and assist with determining best fit software
- With DEI firm, completed DEI organizational assessment and created implementation plan



BOARD/ADMINISTRATION 2023 WORK PLAN

-  Vision 2020 Plan update
-  Future indoor facility project priorities and capital plans
-  Community and employee engagement



BOARD/ADMINISTRATION 2023 WORK PLAN

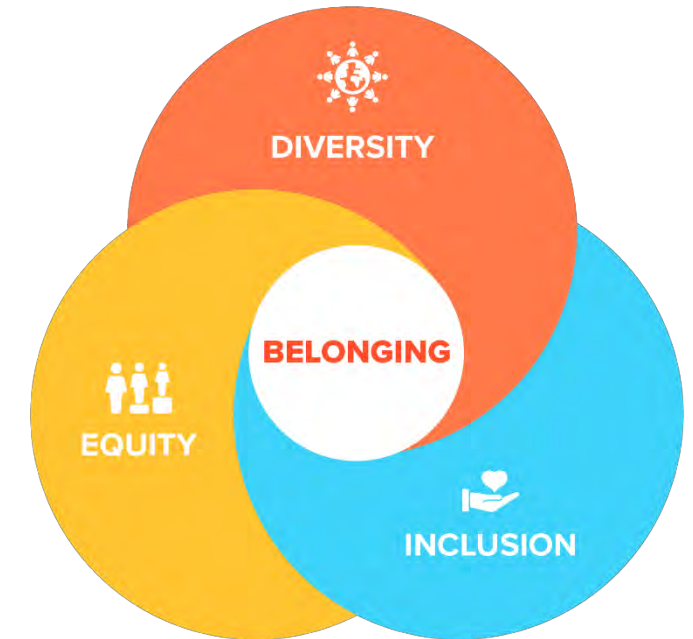
- Dog park operating plan
- Alternate revenue sources to fund Vision 2020 capital projects



BOARD/ADMINISTRATION 2023 WORK PLAN

2023 DEI Priorities:

- Board, staff, and DEI Team training, learning opportunities, and coaching
- DEI calendar and collaboration opportunities
- DEI Team restructure

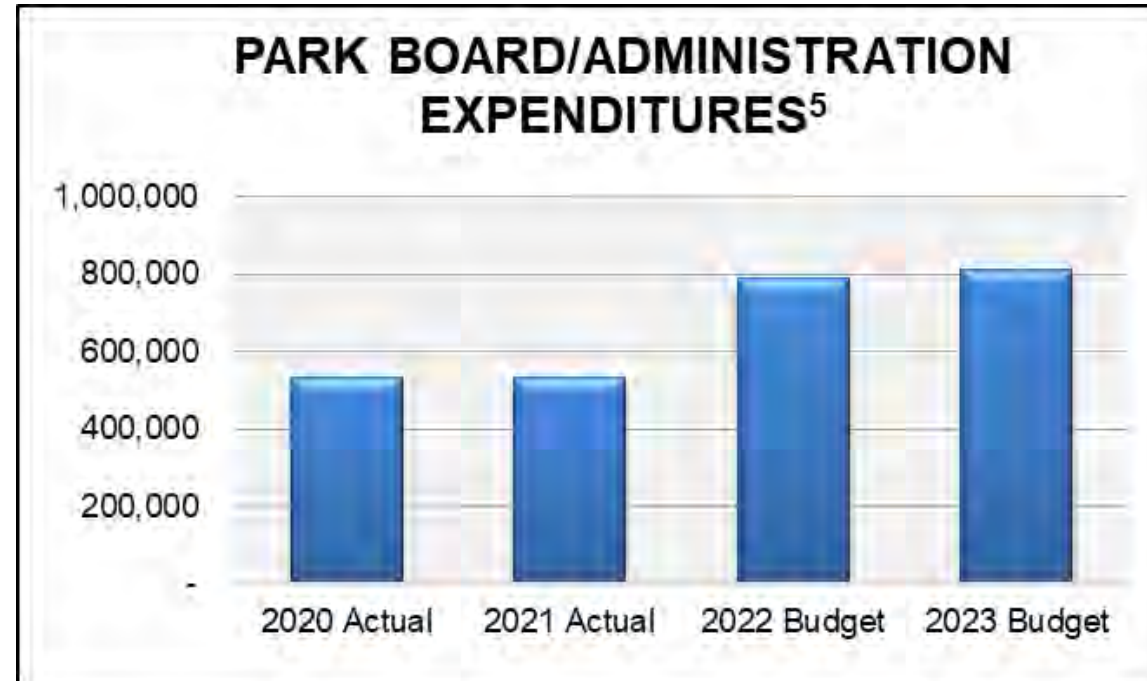


BOARD/ADMINISTRATION EXPENSES

Expenditures by Object: Park Board/Administration ⁵						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	352,850	343,702	423,633	447,043	23,410	5.5%
Contractual Services	175,743	185,809	360,033	360,003	(30)	0.0%
Supplies	4,421	3,143	6,000	6,250	250	4.2%
Total	533,014	532,654	789,666	813,296	23,630	3.0%

- Wages – increasing due to performance based merit increases

BOARD/ADMINISTRATION EXPENSES



FINANCE MISSION

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

Finance Function on
2023 Budget Document pages 130-132



FINANCE

2022 ACCOMPLISHMENTS

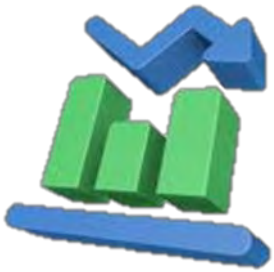
- Working with Administration and Recreation departments, determined the future investment of services suspended due to the pandemic.
- Implemented a new general ledger number format to allow for proper tracking and reporting after consolidating Enterprise Services and Recreation Funds.



FINANCE

2022 ACCOMPLISHMENTS

- Completed the sale of the Annual Rollover Bond to fund debt service and capital projects.
- Re-evaluated the Finance Department staffing structure and made adjustments in regard to hierarchy and succession planning.



FINANCE

2023 WORK PLAN

- Conversion to new registration software.
- New general ledger number format utilized to determine the best way to track cost recovery.



FINANCE

2023 WORK PLAN

- G.O. Annual Rollover Bond to fund debt service and capital projects.
- New part-time intern to help with implementation of the new registration software and daily tasks during the summer season.

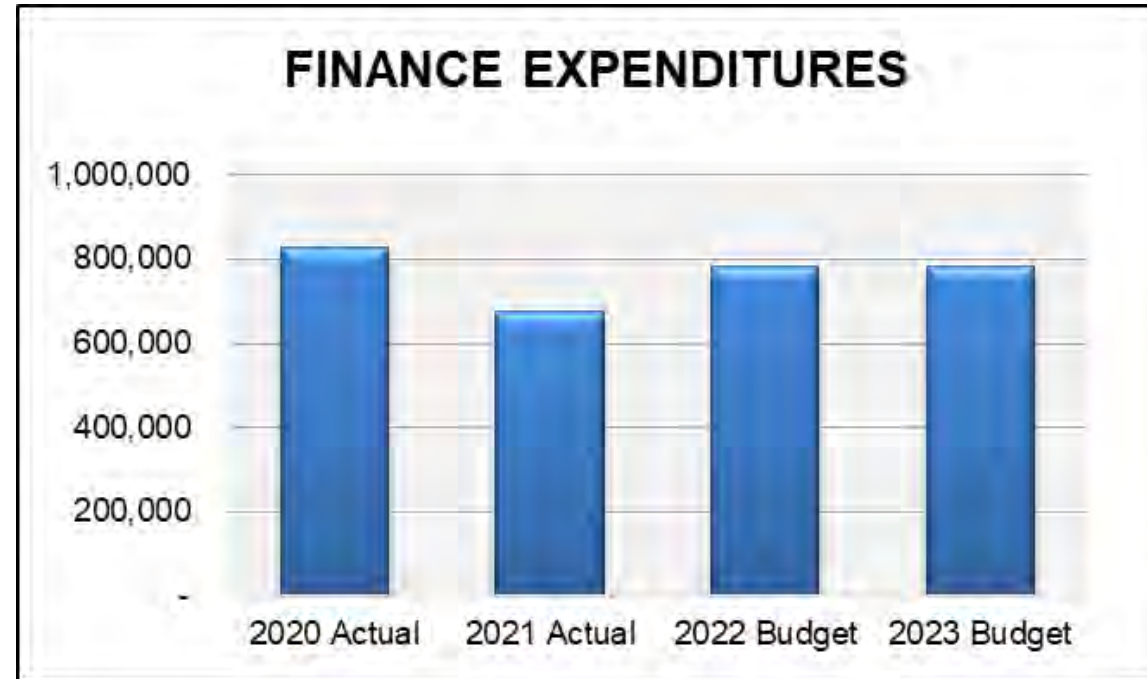


FINANCE EXPENSES

Expenditures by Object: Finance						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	274,439	201,742	219,731	239,282	19,551	8.9%
Contractual Services	552,815	474,344	557,391	542,286	(15,105)	-2.7%
Supplies	1,083	1,142	5,500	3,500	(2,000)	-36.4%
Total	828,337	677,228	782,622	785,068	2,446	0.3%

- *Wages* – proposed annual merit increases and proposed part-time intern
- *Contractual Services* – IMRF employer rate change and reduction in unemployment costs
- *Supplies* – coincide with previous years' actual spending

FINANCE EXPENSES



TAX REVENUES

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
9,052,815	9,590,771	9,563,897	10,079,178	515,281	5.4%

- Taxes are budgeted to be 42.3% of all revenue
- Property Taxes are increasing by \$397,681
- Corporate Replacement Taxes are increasing by \$71,000

2023 TAXES IMPACT ON THE TAXPAYER

Formula used to calculate taxes:

	<u>2021 Actual Levy</u>		<u>2022 Proposed Levy for 2023 Proposed Budget</u>
Fair Market Value	\$400,000	↑ 4.14%	\$416,560
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	<u>\$132,000</u>		<u>\$137,465</u>
Less \$6,000 Resident Exemption	\$126,000		\$131,465
\$100s of EAV	\$1,260		\$1,315
Park District Tax Rate per Levy	<u>0.3253</u>	↑ 0.81%	<u>0.3279</u>
Approximate Park District Taxes	\$410		\$431
Net Annual Change			\$21



MARKETING & COMMUNICATIONS MISSION

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

Marketing and Communications Function on
2023 Budget Document pages 133-136

MARKETING & COMMUNICATIONS

2022 ACCOMPLISHMENTS

- Promoted and hosted ribbon cuttings to celebrate park and facility openings



MARKETING & COMMUNICATIONS 2022 ACCOMPLISHMENTS

- Successfully planned and executed large-scale events
- Secured sponsors for events



MARKETING & COMMUNICATIONS 2023 WORK PLAN

 Two new community events



MARKETING & COMMUNICATIONS 2023 WORK PLAN

- Updates on the proposed dog park and pursuit of sponsorship opportunities
- Communications plan to educate residents on the roll out of new registration software

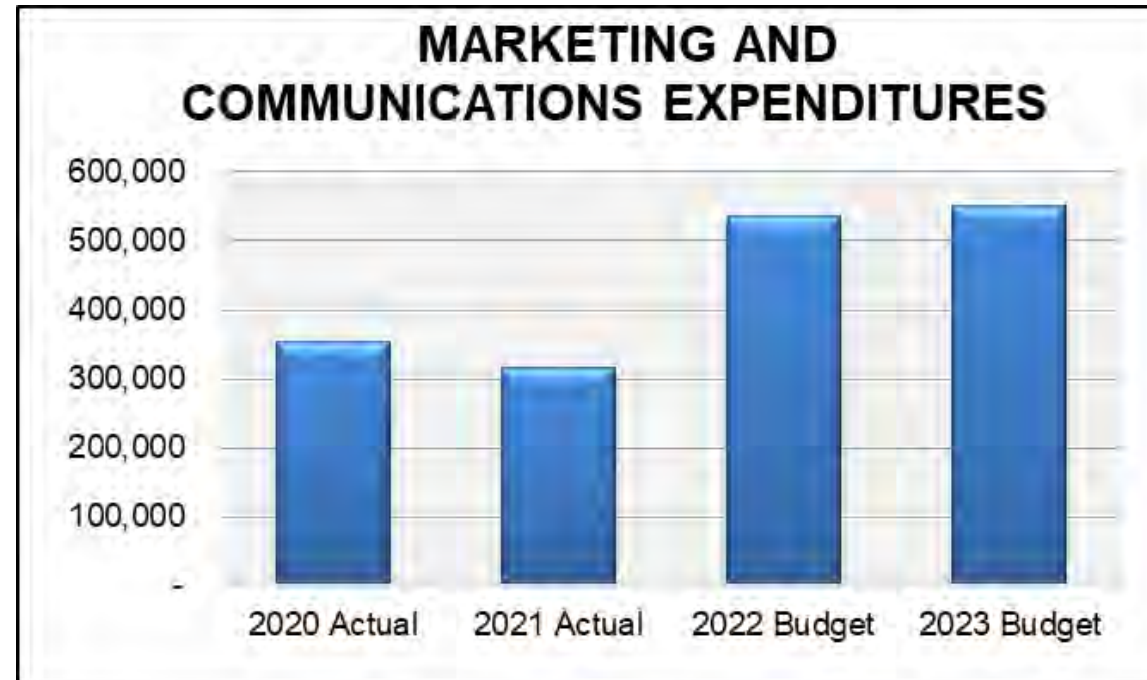


MARKETING & COMMUNICATIONS EXPENSES

Expense Object	Expenditures by Object: Marketing and Communications				Difference % Change	
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	('22 to '23)	('22 to '23)
Wages	193,664	175,486	249,928	253,491	3,563	1.4%
Contractual Services	154,424	129,772	274,401	281,945	7,544	2.7%
Supplies	5,096	10,294	12,600	15,000	2,400	19.0%
Total	353,184	315,552	536,929	550,436	13,507	2.5%

- *Supplies* – increasing for event production

MARKETING & COMMUNICATIONS EXPENSES



MARKETING & COMMUNICATIONS REVENUES



HUMAN RESOURCES MISSION

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

Human Resources Function on
2023 Budget Document pages 137-139

HUMAN RESOURCES

2022 ACCOMPLISHMENTS

- Implemented BambooHR
- Conducted a comprehensive review of 3 employee manuals
- Reviewed and revised part-time employee job descriptions



HUMAN RESOURCES

2022 ACCOMPLISHMENTS

- Offered Stop the Bleed training
- Completed the Injury Prevention Form for Parks and Facilities



HUMAN RESOURCES 2023 WORK PLAN

- Performance Management in BambooHR
- TalentLMS
- Custom Rewards Program



HUMAN RESOURCES 2023 WORK PLAN

- 2023 DEI Priority: Mentorship Program and Anonymous Concerns Reporting Tool
- Employee development and succession plans
 - Risk Management Review

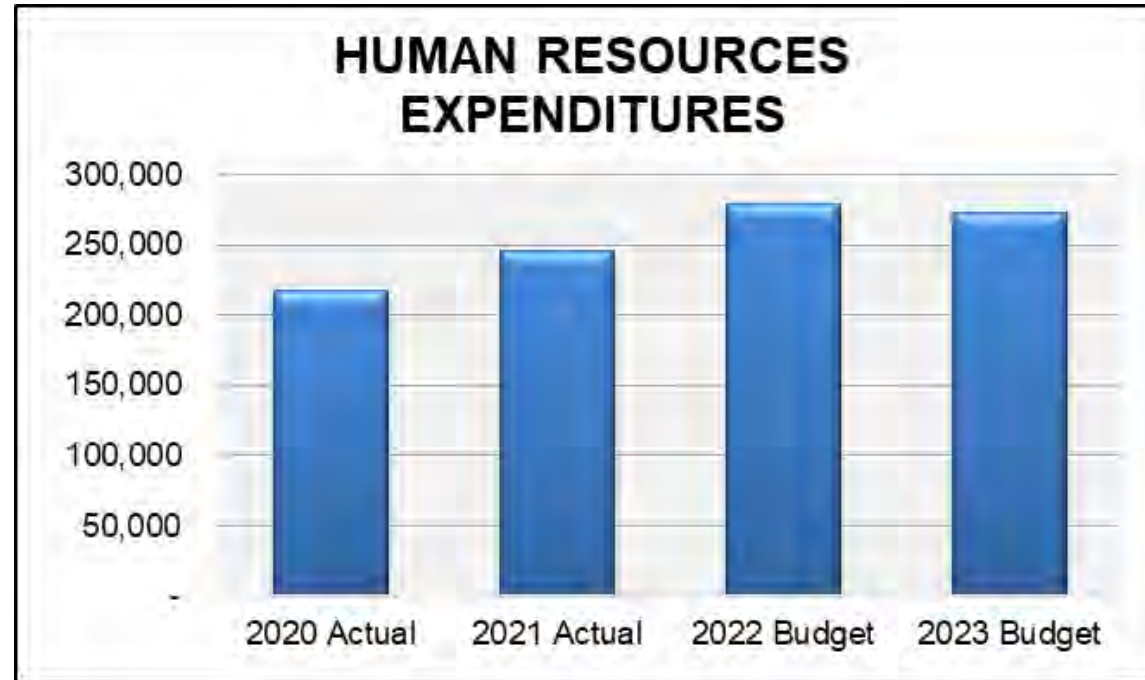


HUMAN RESOURCES EXPENSES

Expenditures by Object: Human Resources						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	143,475	138,267	165,521	173,441	7,920	4.8%
Contractual Services	68,990	101,287	108,439	91,723	(16,716)	-15.4%
Supplies	5,187	5,891	5,000	7,500	2,500	50.0%
Total	217,652	245,445	278,960	272,664	(6,296)	-2.3%

- *Contractual Services* – are decreasing primarily due to modifications to the District's pre-employment process.
- *Supplies* – are increasing due to the need for new AEDs at the outdoor pools.

HUMAN RESOURCES EXPENSES

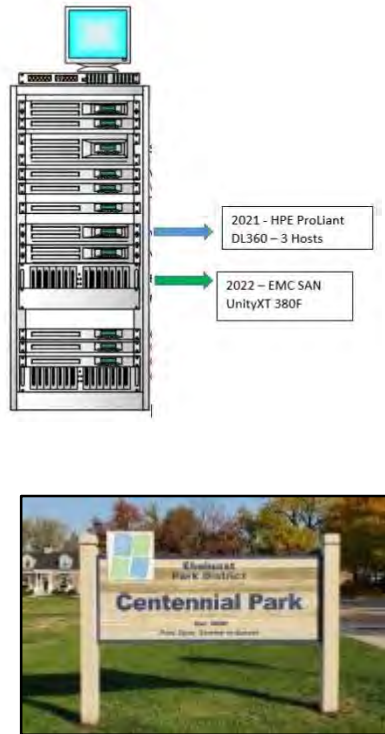


INFORMATION TECHNOLOGY MISSION

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

Information Technology Function on
2023 Budget Document pages 140-143

INFORMATION TECHNOLOGY 2022 ACCOMPLISHMENTS



- Implemented
 - Vendor discovery for new registration software
 - Server storage network (SAN) hardware replacement. (\$50,000)
 - New core switches
 - End Point Detection (EDR) software
 - New Registration programming processes
 - CRC grand opening
 - Touchless technology at SCGC

INFORMATION TECHNOLOGY 2023 WORK PLAN



- Complete conversion to new registration software
- Office 365 Cloud environment
- Improve internal infrastructure connectivity between sites
- Meet Cyber Liability Requirements

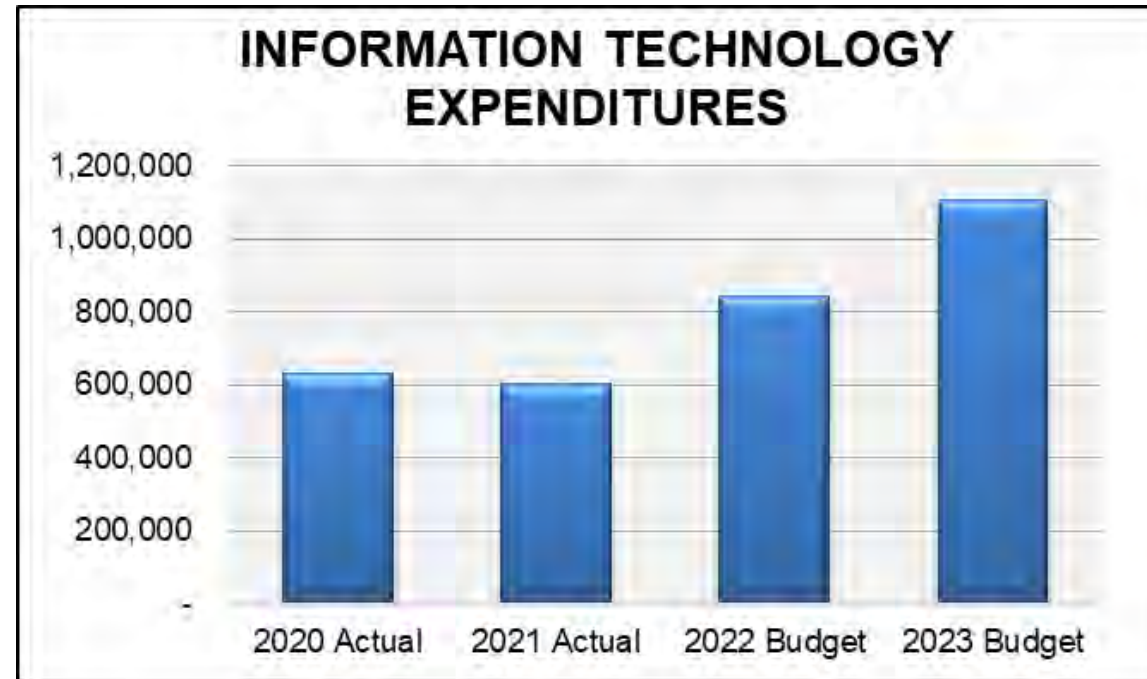
New Registration
Software

INFORMATION TECHNOLOGY EXPENSES

Expense Object	Expenditures by Object: Information Technology				Difference % Change	
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	('22 to '23)	('22 to '23)
Wages	292,159	282,911	348,451	329,730	(18,721)	-5.4%
Contractual Services	264,180	260,768	355,032	418,018	62,986	17.7%
Supplies	77,603	60,257	141,675	358,500	216,825	153.0%
Total	633,942	603,936	845,158	1,106,248	261,090	30.9%

- *Wages* – decreasing due to staff change and move to contractual services
- *Contractual Service* – Increasing due to consulting services, infrastructure improvements and contract renewals
- *Supplies* – increasing due to software and hardware changes

INFORMATION TECHNOLOGY EXPENSES



PARKS MISSION

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

Parks Function on
2023 Budget Document pages 144-146

PARKS

2022 ACCOMPLISHMENTS

- Completed ballfield renovations at Salt Creek Parks (\$23,500)
- Completed the replacement of two mowers and one landscape trailer (\$41,265)
- Established and maintained new landscaping at Centennial Park and the Glos Park expansion



PARKS

2022 ACCOMPLISHMENTS



- Completed the installation of the demonstration garden and upgrade of the pond at the Wilder Park Conservatory
- Continued the expansion of utilizing battery-powered landscape tools

PARKS 2023 WORK PLAN

- New full-time Park Specialist III (Athletic Crew Leader)
- New full-time Park Specialist II (Coverage)
- Replacement of five fleet vehicles (\$240,755)
- Replacement of three mowers and two trailers (\$85,500)



PARKS

2023 WORK PLAN



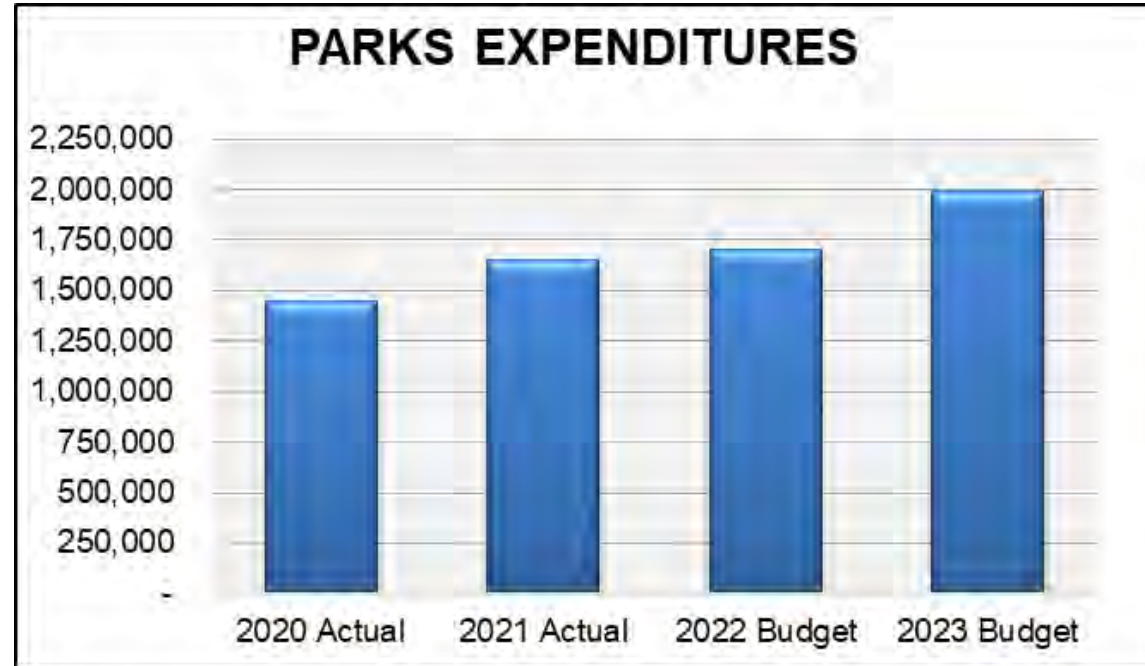
- Shade and vent systems repairs at the Wilder Park Conservatory and growing facilities (\$155,000)
- Wilder Park Conservatory 100-year anniversary celebration

PARKS EXPENSES

Expenditures by Object: Parks						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	799,242	893,124	914,123	1,092,152	178,029	19.5%
Contractual Services	450,024	467,531	478,883	532,632	53,749	11.2%
Repairs	6,973	13,400	12,400	13,400	1,000	8.1%
Supplies	193,375	276,650	294,032	352,378	58,346	19.8%
Total	1,449,614	1,650,705	1,699,438	1,990,562	291,124	17.1%

- *Wages* – increasing due to performance-based merit increases and two new full-time park maintenance positions
- *Contractual services* – increasing due to healthcare expenses and FICA
- *Supplies* – increasing due to rising fuel costs

PARKS EXPENSES



PARKS REVENUES

- Outdoor park and facility rentals increasing by \$37,875



FACILITIES MISSION

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

Facilities Function on
2023 Budget Document pages 147-151

FACILITIES

2022 ACCOMPLISHMENTS

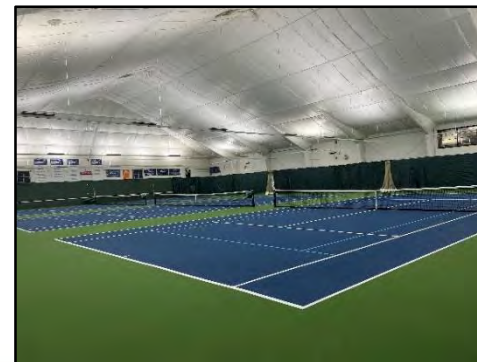
- Completed Glos expansion Project
- Completed construction of neighborhood park at Centennial Park
- Replaced Eldridge East Playground and completed improvements



FACILITIES

2022 ACCOMPLISHMENTS

- Completed Centennial Recreation Center to comply with ADA, Life Safety and Code requirements
- Completed Courts Plus Tennis Court surfacing
- Completed transition of facility operations for Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to the Facilities Department.



FACILITIES 2023 WORK PLAN

- Engineer, design development and complete construction documents to develop Pick Park (\$25,000)
- Construction documents for Dog Park (\$46,000)
- Ben Allison playground replacement (\$296,500)



FACILITIES 2023 WORK PLAN

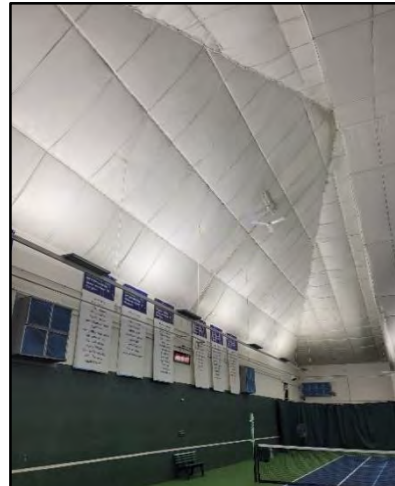
- New Facilities Specialist I to support custodial and maintenance operations
- New Facilities Specialist II to support maintenance operations at Courts Plus and Outdoor pools



FACILITIES

2023 WORK PLAN

- 85 new trees planted throughout the District (\$55,500)
- Ceiling liner at Courts Plus tennis courts (\$371,112)

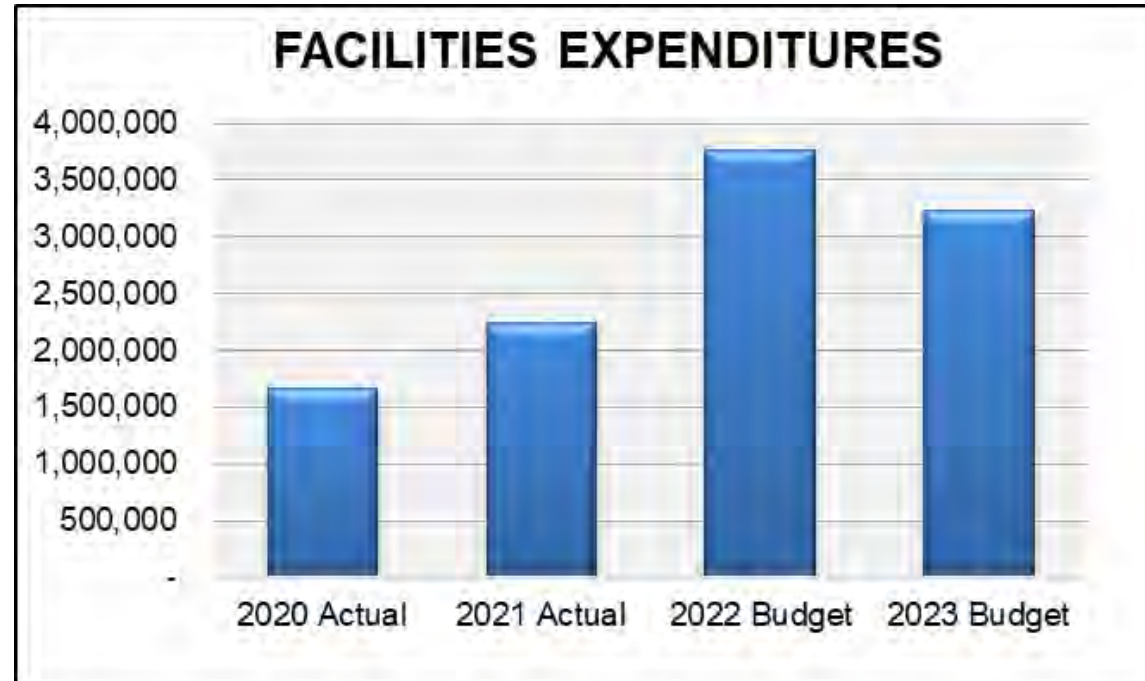


FACILITIES EXPENSES

Expenditures by Object: Facilities						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	856,023	1,249,247	1,868,057	1,293,864	(574,193)	-30.7%
Contractual Services	623,837	744,591	1,283,125	1,384,486	101,361	7.9%
Repairs	51,049	81,631	197,913	170,025	(27,888)	-14.1%
Supplies	134,938	171,346	419,168	384,293	(34,875)	-8.3%
Total	1,665,847	2,246,815	3,768,263	3,232,668	(535,595)	-14.2%

- *Wages* – decreasing mainly due to the move of aquatics and the Hub
- *Contractual services* – increasing due to alarm expenses and utilities
- *Repairs* – decreasing due to one time repairs completed
- *Supplies* – decreasing due to the shift of aquatics and the Hub

FACILITIES EXPENSES



RECREATION MISSION

To enrich lives by providing opportunities to *play,*
perform and participate.

Recreation Function on
2023 Budget Document pages 152-156

RECREATION 2022 ACCOMPLISHMENTS

- Opened Centennial Recreation Center
- Resumed adult programs and worked collaboratively with local agencies to offer programs and services
- Expanded afternoon and evening programs for early childhood and youth participants



RECREATION 2022 ACCOMPLISHMENTS

- Hub rental revenue increased by 141% for outdoor rentals & 151% for indoor rentals
- Maintained a 20-30% cost recovery, above direct expenses, for recreation program offerings
- Transitioned programming, front line operations and staff from the outdoor pools and The Hub for the Facilities Department to the Recreation Department



RECREATION 2023 WORK PLAN

- Program expansion
 - Five-day a week preschool option at Courts Plus
 - Funseekers enrollment options
 - Programs for early childhood age participants in the evenings and Saturday mornings
- New Teen Camp and Turf & Surf Camp
- Safety Town open to the public



RECREATION 2023 WORK PLAN

- Special Events resumed and/or rebranded for greater inclusivity: Daddy Daughter Dance, Mom and Son Night, Rockin' Lockins; replacement events for Polar Express
- Complete conversion to new registration software
- Continued optimization of recreation department staffing structure

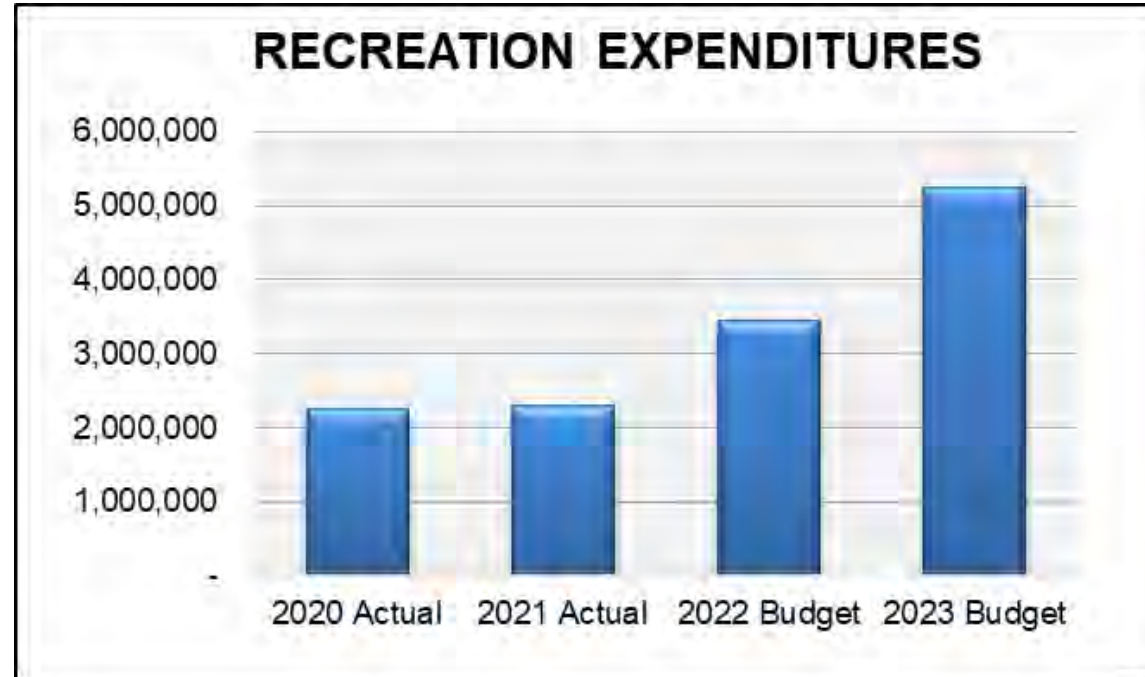


RECREATION EXPENSES

Expenditures by Object: Recreation						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	1,463,722	1,350,911	2,293,369	3,627,048	1,333,679	58.2%
Contractual Services	699,676	893,097	1,031,431	1,452,999	421,568	40.9%
Supplies	97,586	62,163	127,367	169,865	42,498	33.4%
Total	2,260,984	2,306,171	3,452,167	5,249,912	1,797,745	52.1%

- *Wages, Contractual Services, Supplies* – increasing due to expanded program offerings, moving aquatics and The Hub into recreation budget.

RECREATION EXPENSES

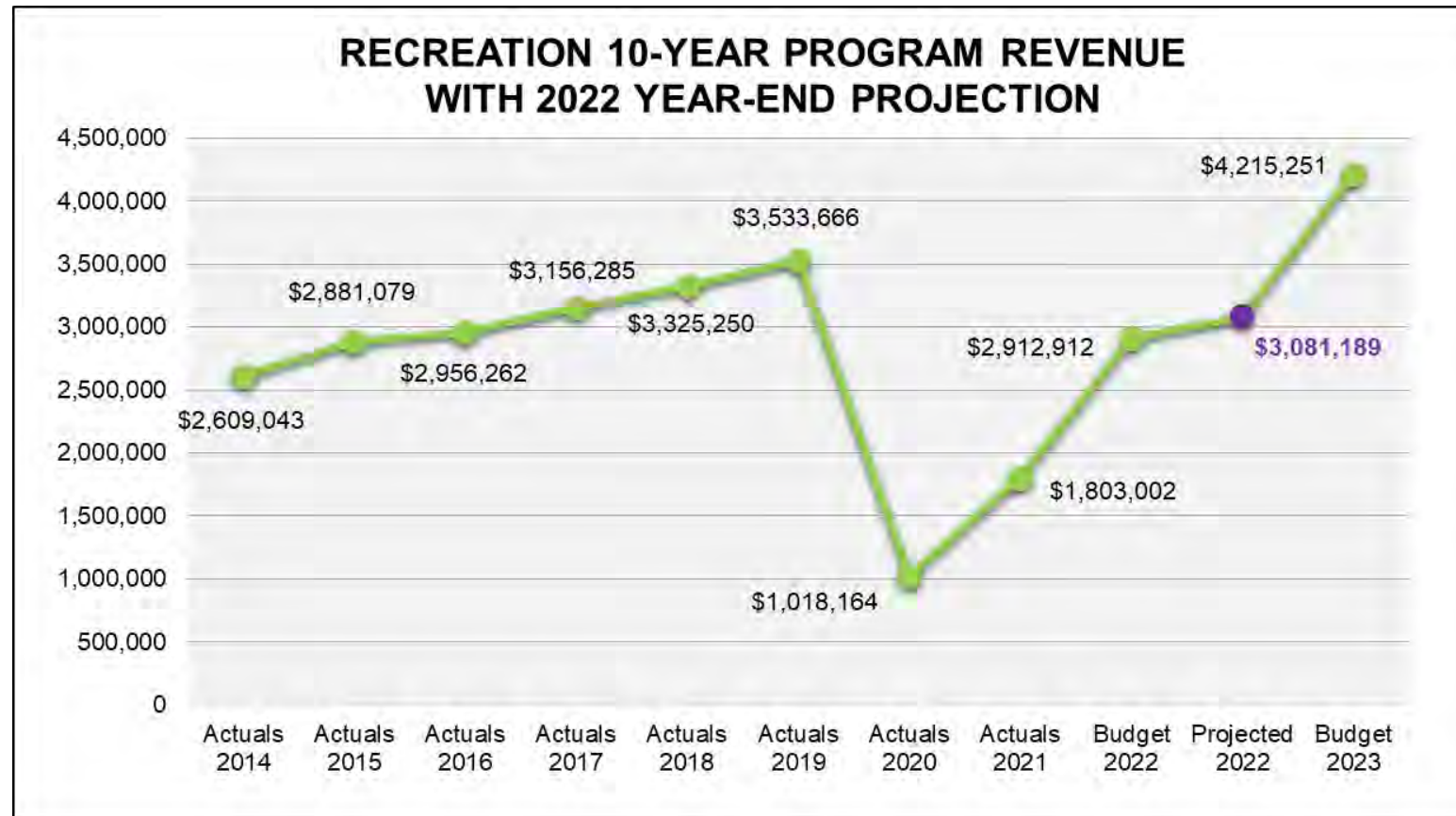


RECREATION REVENUES

- Compared to 2022 Budget:
 - Overall program revenues are increasing by 44.7% (\$1,302,409)
 - Rental revenue is increasing by 80.5% (\$15,340)
 - Pool Passes, Punch Cards, and Daily Admissions at outdoor pools increasing 17% (\$82,863)



PROGRAM REVENUE TRENDS



POOL PASS SALES TRENDS



COURTS PLUS & WILDER MANSION MISSION

To oversee *Courts Plus, Wilder Park weddings and Wilder Mansion.*

Courts Plus & Wilder Mansion Function on
2023 Budget Document pages 157-161

COURTS PLUS & WILDER MANSION 2022 ACCOMPLISHMENTS

- Completed the purchase of the Life Fitness Insignia Strength Line (\$65,236).
- Analyzed program spaces at Courts Plus to expand early childhood programs at Wagner Community Center.



COURTS PLUS & WILDER MANSION 2022 ACCOMPLISHMENTS

- Launched online purchasing of Personal Training in January 2022 to improve customer convenience.
- Completed transition of facility operations for Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to the Facilities Department.



COURTS PLUS & WILDER MANSION 2023 WORK PLAN

- Complete conversion to new registration software
- Growing demand for Pickleball programming.
- Raise membership fees by 10% for adults, seniors and young adults and 25% for youth membership fees.
- Increase new member promotions and current member retention events

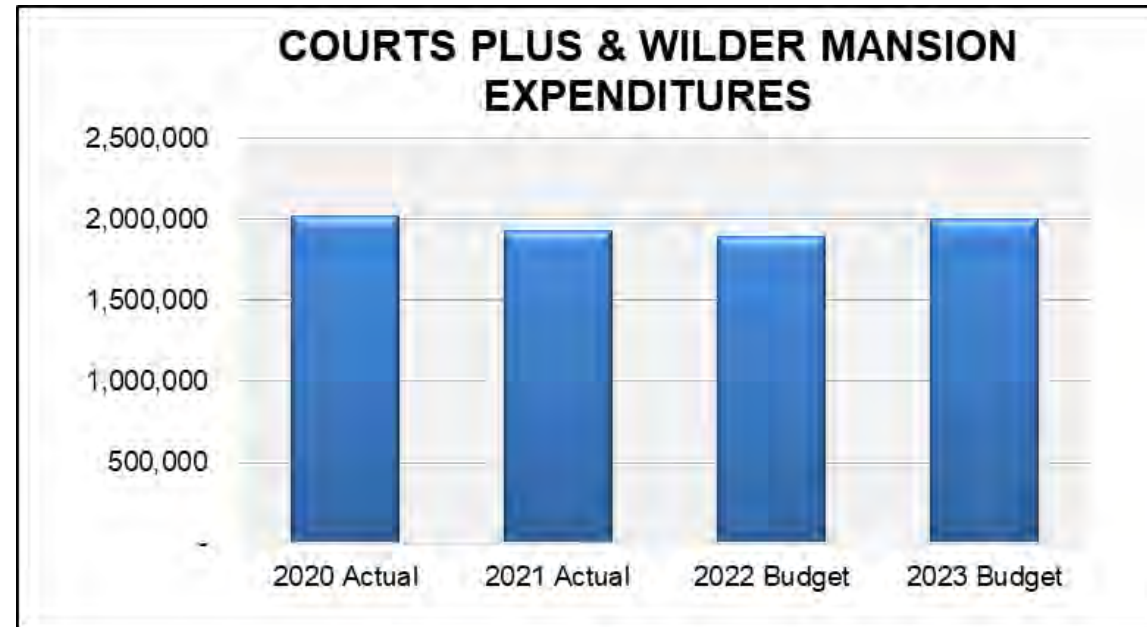


COURTS PLUS & WILDER MANSION EXPENSES

Expenditures by Object: Courts Plus & Wilder Mansion						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	1,348,612	1,229,987	1,372,635	1,392,364	19,729	1.4%
Contractual Services	491,750	505,497	422,335	469,871	47,536	11.3%
Repairs	63,539	68,263	10,150	10,850	700	6.9%
Supplies	113,063	123,423	88,503	125,560	37,057	41.9%
Total	2,016,964	1,927,170	1,893,623	1,998,645	105,022	5.5%

- Wages – Merit increase offset by reduction in PT for Kids Plus programs and camps
- Contractual Services – increased health care expenses due to two new part-time Membership Services positions
- Supplies – Fitness equipment repair supplies switched back to Courts Plus from Facilities Department

COURTS PLUS & WILDER MANSION EXPENSES

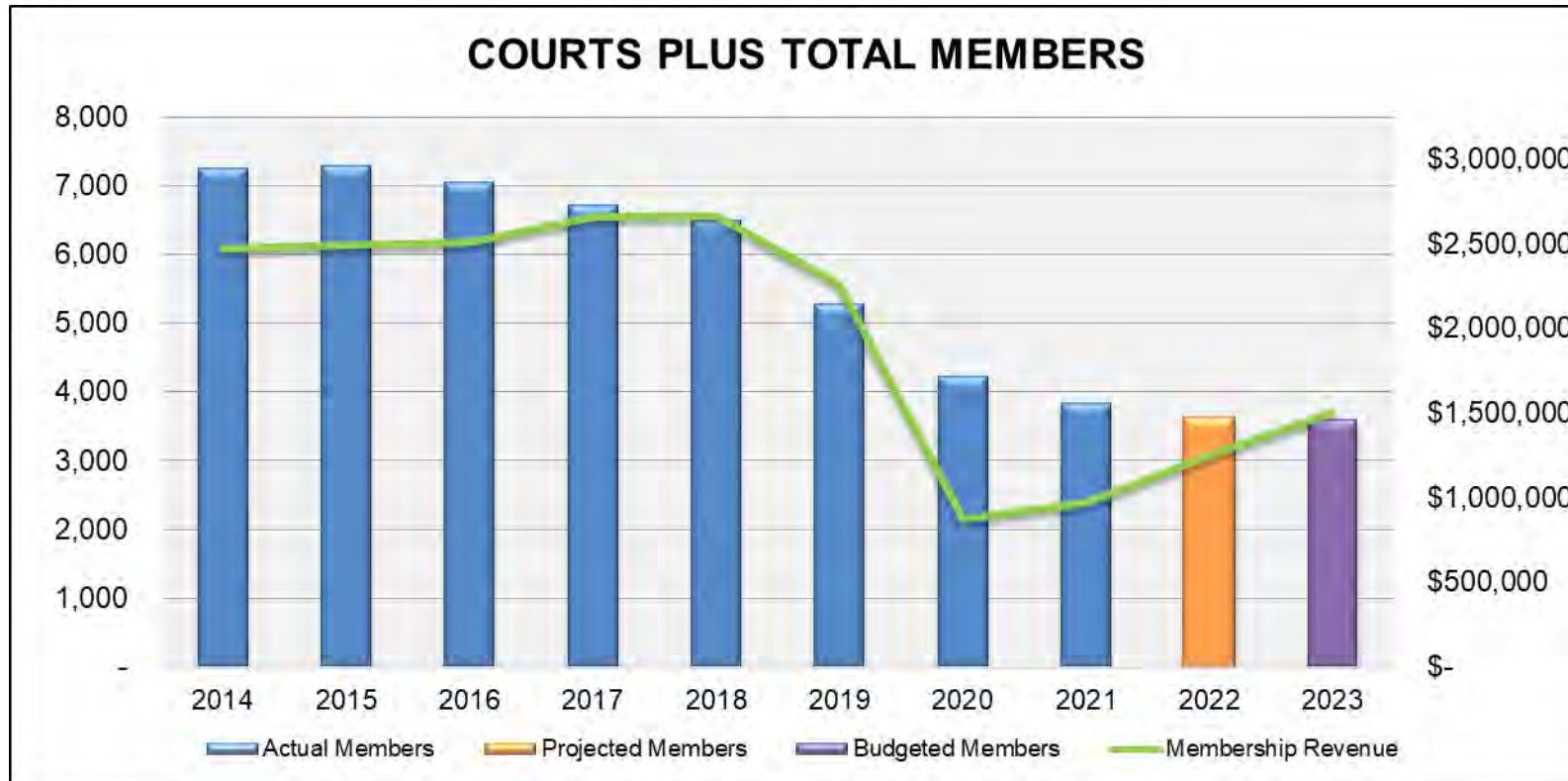


COURTS PLUS & WILDER MANSION REVENUES

- Overall Revenue is increasing by 7.8% (\$220,800)
 - Membership
 - Program
 - Rental



COURTS PLUS MEMBERSHIP TRENDS



SUGAR CREEK GOLF COURSE MISSION

To grow the game of golf by offering opportunities for all ages, genders, and skill levels to play golf and participate in various programs

Sugar Creek Golf Course Function on
2023 Budget Document pages 162-164

SUGAR CREEK GOLF COURSE 2022 ACCOMPLISHMENTS

- Established funding sources for the creek restoration project estimated at \$1.225 million
- Sold the rental property at 440 E. Van Buren (\$303,340)
- Started the creek restoration project



SUGAR CREEK GOLF COURSE

2022 ACCOMPLISHMENTS

- Restored the summer youth camp back to pre-pandemic levels with full capacity of over 350 participants.
- Retirement of two 20-year debt instruments (\$225,000 annually)



SUGAR CREEK GOLF COURSE 2023 WORK PLAN

- Creek restoration project completion
- Driving range ball dispensing machine
- Increase fees for instructional programs, rentals, and concessions due to increased costs of supplies, labor and contractual services

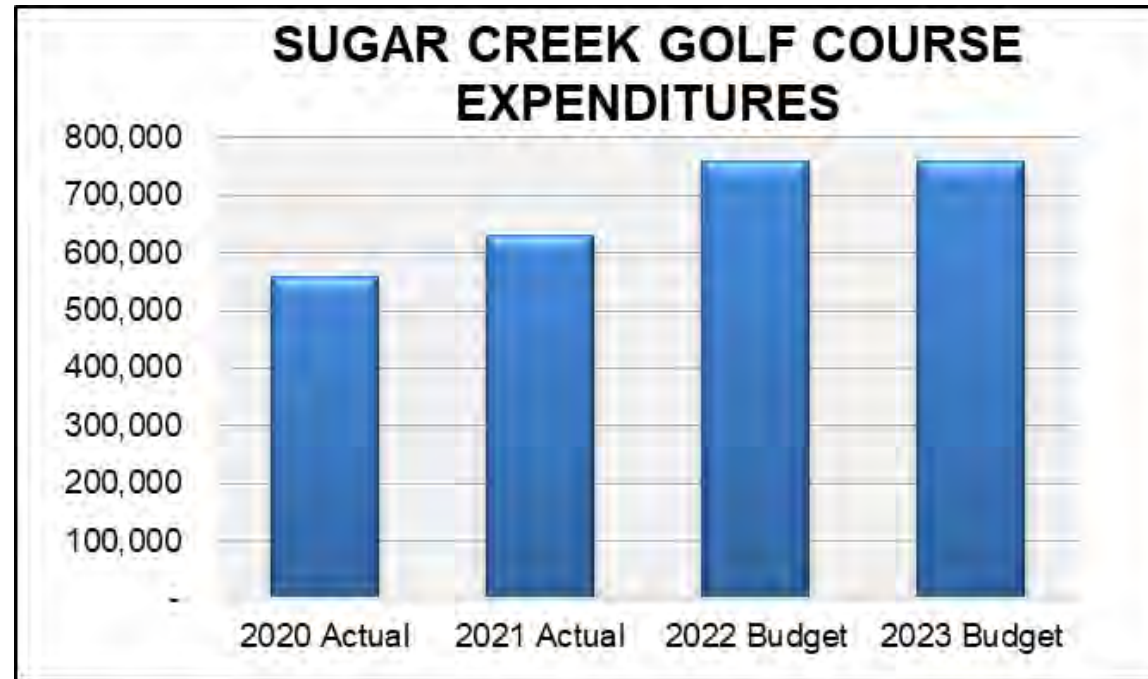


SUGAR CREEK GOLF COURSE EXPENSES

Expenditures by Object: Sugar Creek Golf Course						
Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Wages	318,323	380,750	387,411	415,206	27,795	7.2%
Contractual Services	125,514	67,994	159,936	124,362	(35,574)	-22.2%
Repairs	10,760	10,866	18,600	26,600	8,000	43.0%
Supplies	104,921	171,680	194,452	193,992	(460)	-0.2%
Total	559,518	631,290	760,399	760,160	(239)	0.0%

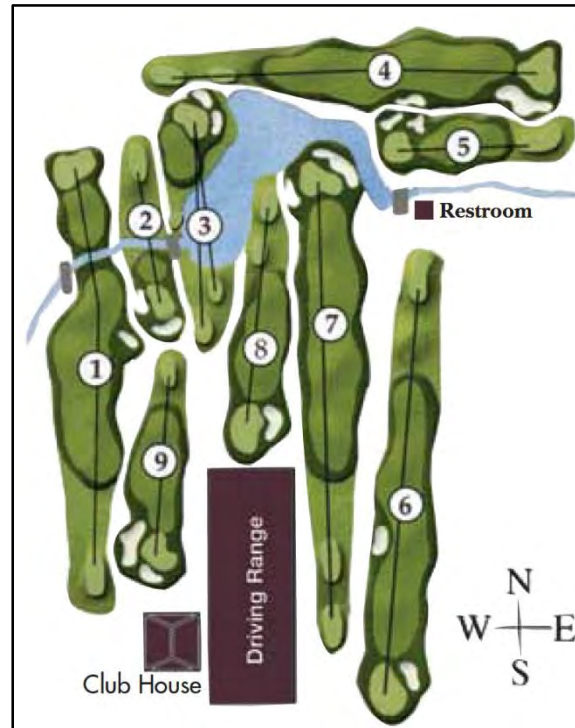
- *Wages* – increasing due to budgeted merit increases for full-time staff and required minimum wage increase
- *Contractual Services* – primarily due to the shift of facility maintenance expenses to the Facilities function
- *Repairs* – due to needed repairs to driving range building, range net, and vehicles

SUGAR CREEK GOLF COURSE EXPENSES

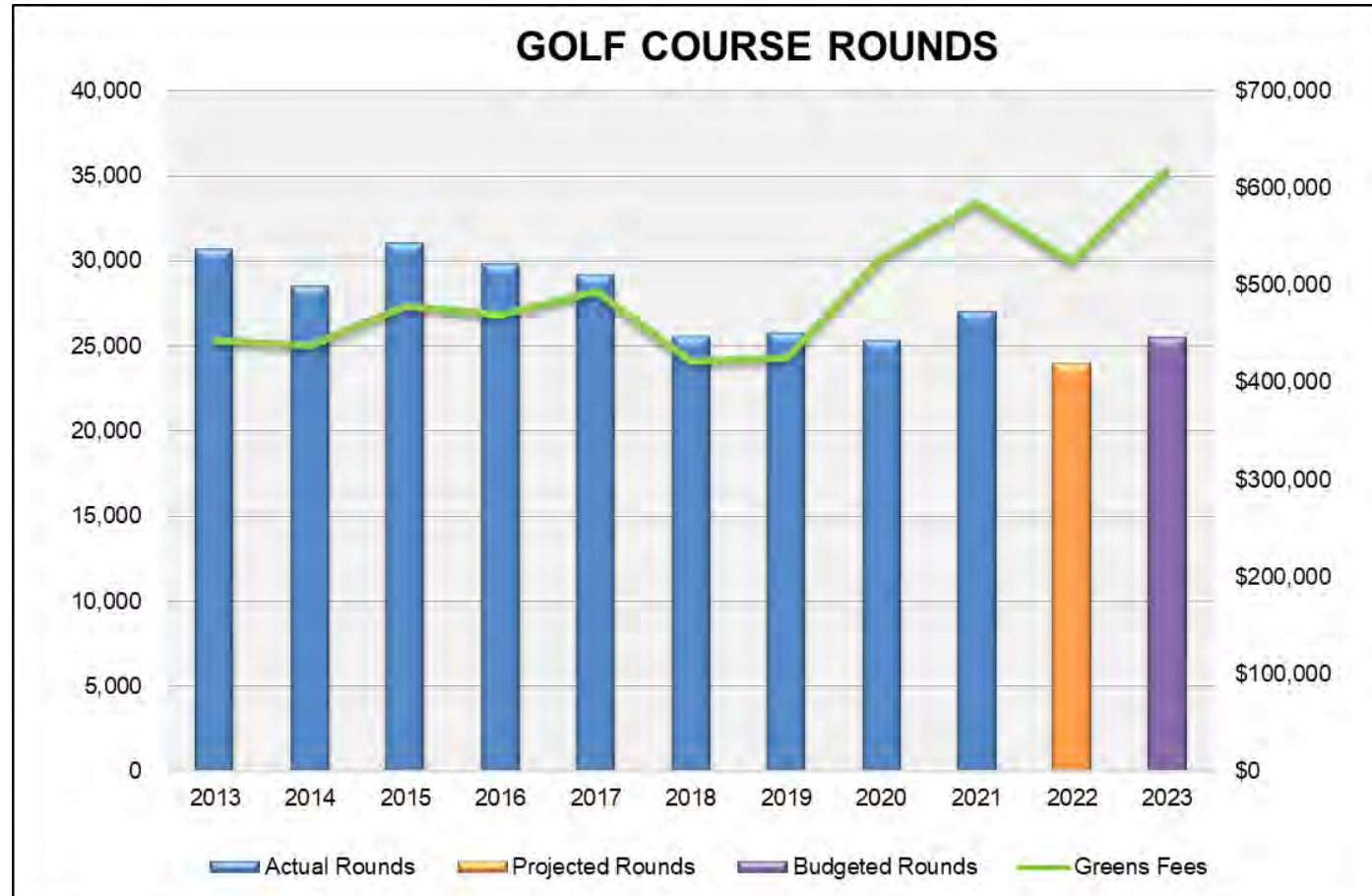


SUGAR CREEK GOLF COURSE REVENUES

- Overall Revenue increasing by 47.7% (\$636,777)
 - Transfer
 - Sale of Asset
 - Daily Use
 - Rentals



GOLF COURSE ROUNDS TRENDS



2023 BUDGET FINAL SUMMARY

2023 BUDGET CALENDAR

✓ Achieve consensus on proposed 2023 Strategic Work Plan Goals & Tactics	09/12/2022
✓ Approve Tax Levy Resolution	10/10/2022
✓ Present 2023 Budget Overview and Proposed Capital Plan & Debt Sections	10/24/2022
✓ Present 2023 Budget Proposed Operating Budget Sections	11/14/2022
❑ Conduct 2023 Proposed Budget Public Hearing	11/28/2022
❑ Continue 2023 Proposed Budget Discussion	11/28/2022
❑ Approve 2023 Budget Documents and 2023 Budget and Appropriation Ordinance and Tax Levy Ordinance	12/12/2022

QUESTIONS?