



2023 BUDGET



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ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2023

ADMINISTRATIVE OFFICE

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Elmhurst, IL 60126
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www.epd.org

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

**2020
Vision**
Focus on the Future

VALUE

Integrity

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

VALUE

*Customer Service
Excellence*

**We will exceed
customer expectations
and present the
"wow" moment**

VALUE
Fun

**We will inject
fun and passion
in what we do
everyday**

VALUE

*Community
Focused*

**At the end of the day,
it's all about the
community we
serve**

BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Elmhurst Park District for its annual budget for fiscal year beginning January 1, 2022. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications device.

The award is valid for a period of one year. Based on GFOA's criteria, the budget continues to conform to program requirements, and the 2023 budget document will be submitted to GFOA to determine its eligibility for the award in 2023.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Elmhurst Park District
Illinois**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director

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2023 BUDGET: READER'S GUIDE



The 2023 Budget document is divided into sections highlighted by tabs. Below is an explanation of what information can be found behind each tab. Each bolded topic represents a tab.

Section 1: Transmittal Letter: highlights the 2023 Budget, including how it addresses the priorities established by the Board, changes from the prior year and economic trends impacting the District.

Section 2: Budget Summary and District Profile: provides a summary of the budget using tables, charts, and narratives along with a profile of the community and District.

Section 3: Long-range and Organizational Planning: discusses the Vision 2020 and Long-range Financial Plans, including how these tools guide the 2023 Budget and lay the groundwork for future decision making. Cash and investment targets and fund balances are assessed and an overview of personnel trends, expenses, and staffing levels is provided.

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

Section 5: Fund Summary: explains the fund structure (basic accounting unit) of the District and the purpose of each fund. An analysis of past and projected fund revenues and expenditures is provided.

Section 6: Revenue Analysis: summary of all revenue sources, including a detailed overview of each source and an explanation of how they are estimated.

Section 7: Expenditures by Function: expenditures are presented according to the District's major functional areas rather than by Fund and includes functional area missions, responsibilities, 2022 accomplishments, 2023 work plan, budget highlights, future outlook and performance measures. The functional areas are Administration, Finance, Marketing and Communications, Human Resources, Information Technology, Parks, Facilities, Recreation, Courts Plus & Wilder Mansion, and Sugar Creek Golf Course. Transfer, capital, and debt expenditures are not presented in this section.

Section 8: Long Range Capital Plan and 2023 Capital Budget: summary of the long-range capital plan, detailed proposed 2023 capital budget revenues and expenditures, historical capital spending overview, and impact of capital projects on the operating budget.

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

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

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

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November 14, 2022

Board of Park Commissioners
Elmhurst Park District
Elmhurst, Illinois

Honorable Commissioners:

I am pleased to present for your consideration the Elmhurst Park District's (District) proposed 2023 Budget for the District's 103rd fiscal year beginning January 1, 2023 and ending December 31, 2023. The Elmhurst Park District Budget serves three primary purposes: form public policy, control spending, and as a written financial plan. It is a documented means of providing financial accountability to the public as the District aims to maintain quality service levels at the lowest possible cost, while addressing the goals of its Comprehensive and Strategic Plans. The District's Budget complies with the provisions of *The Park District Code* and Park Board Policy. All required hearings have been held or are scheduled, with the appropriate notice provided.

Budgeting is not an independent process as other planning efforts, such as strategic planning and capital improvement planning, drive budget development. Therefore, the Board and staff review these other processes throughout the year as described on pages 41 and 165. The budget represents the fiscal priorities for the upcoming year based on the Park Board's long-range plans, which help the District achieve its mission to enrich lives while having fun. The annual budget is one of the most critical documents approved by the Board due to its comprehensive nature, including outlining the range of services offered, prioritizing the allocation of government resources and the time invested by both the Board and staff in future planning.

Preparation of the annual budget begins in July with staff review and development of the Strategic Work Plan and Long-range Capital Improvement Plan. The budget process continues in early August with staff training on budget parameters and expectations. Department budget requests are prepared in August and September, followed by a review and analysis of overall projections by the Executive Director. After this review, the proposed Budget is prepared and distributed to the Board in early November for review and analysis in concert with staff's formal presentation on October 24 and November 14, 2022 and the Board's approval of the Budget and Appropriation Ordinance on December 12, 2022.

By following the Government Finance Officers' Association's (GFOA) best practices for budgeting, the District received the Distinguished Budget Presentation Award from 2007 to 2022. In the proposed 2023 Budget, staff continue to implement the recommendations of GFOA budget reviewers to provide a greater understanding of the District's financial condition and the long-range implications of the proposed budget.

2023 Budget Summary

In formulating the annual budget, staff analyze a significant amount of data to project the next fiscal year's revenues and expenditures. Staff review historical and current revenue and expenditure trends, potential new projects and initiatives, current economic conditions, relevant changes in the law, and numerous other factors impacting the budget. Some items, particularly recurring expenses or more stable revenues, are relatively easy to predict or control. Other items are more volatile and can fluctuate greatly depending on local and national conditions. The District's overall philosophy is to project revenues and expenses conservatively, and to use sound financial planning to achieve the Board's priorities, utilize existing reserves to maintain assets, take steps and allocate resources to address competition, attract and retain customers, and provide a balanced level of services and programs expected by the community. Furthermore, staff recognize that to ensure long-term financial sustainability, the District must proactively divest in those programs and services with declining participation while allocating additional resources in areas with potential growth. In 2023, the District has the fiscal agility to utilize reserves to address capital project needs, grow non-tax revenue, ensure adequate staffing, and undertake key Vision 2020 Plan initiatives to successfully meet the District's mission and achieve the vision.

To remain economically stable, the District's long-term Financial Plan and the 2023 Budget continue the existing philosophy and policy of positioning the District financially to carefully use available reserves for capital projects along with a long-term plan to build future reserves. As illustrated in the *2023 Budget Summary by Fund* chart below, staff project the total 2023 Budget will have a deficit of \$2,218,618 (see Net Column) due to using \$3,856,731 from reserves in the General, Recreation, Special Recreation Association, Museum, Capital Improvement, and Sugar Creek Golf Course Funds for capital projects (see Cash & Investment Spend Down column). This intentional spend down is partially offset with an overall net operating surplus¹ of \$1,844,687 resulting from operating surpluses in the General, Recreation, Special Recreation Association, and Sugar Creek Golf Course Funds (\$1,168,157) to fund future capital improvement projects. Otherwise, the remaining operating funds are budgeted to break even without operating surpluses. The following chart illustrates 2023 projected revenues and expenditures for the operating, debt and capital budgets and overall total budget.

2023 Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net ¹	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)
Grand Total	23,829,689	21,960,713	1,868,976	4,087,594	26,048,307	(2,218,618)

¹ Revenues minus expenses not including the spend down of cash and investments

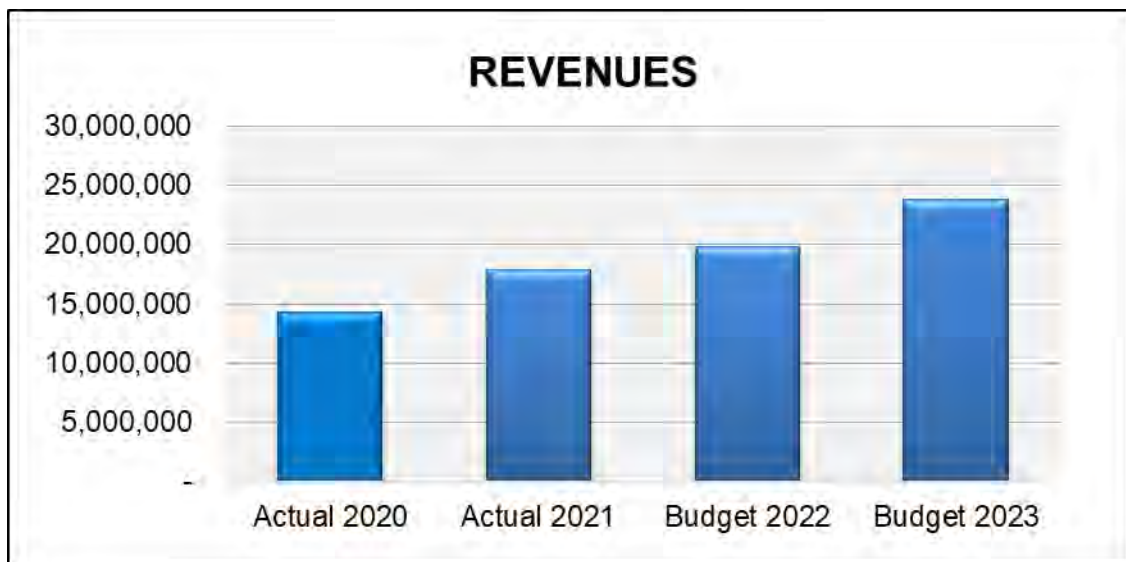
Revenue

Total proposed 2023 revenue for all funds is \$23,829,689, an increase of 20.0% as compared to the 2022 Budget and a 33.5% increase over 2021 actual revenue. The overall increase in 2023 Budget revenue as compared to the 2022 Budget and 2021 Actual revenue is largely due to the post-pandemic expansion of offerings combined with fee increases of at least 5% for program and services along with increased property tax revenues in accordance with the Property Tax Extension Limitation Act.

The following *Four-year Summary of Revenue by Fund* chart (along with the accompanying graph) provides comparisons of 2020 Actual, 2021 Actual, 2022 Budget, and 2023 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2023 Proposed Budget as compared to the 2022 Budget by fund. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 71 and Revenue Analysis section on page 95.

Four-year Summary of Revenue by Fund

Fund/Fund	Revenue				2022 vs. 2023	% Change 22 vs. 23
	Actual 2020	Actual 2021	Budget 2022	Budget 2023		
General Fund	4,098,045	4,554,969	3,688,294	4,454,609	766,315	20.8%
IMRF Fund	447,426	386,871	505,413	344,418	(160,995)	-31.9%
FICA Fund	453,726	407,705	574,875	474,118	(100,757)	-17.5%
Liability Insurance Fund	268,472	270,739	359,338	323,621	(35,717)	-9.9%
Audit Fund	63,811	67,319	52,000	-	(52,000)	-100.0%
Recreation	4,296,887	6,372,496	8,423,810	10,879,339	2,455,529	39.8%
Special Recreation Association Fund	825,639	837,860	827,638	777,122	(50,516)	-6.1%
Museum Fund	296,768	298,125	264,664	299,739	35,075	13.3%
Sugar Creek Golf Course Fund	886,255	1,167,785	1,335,164	1,971,941	636,777	47.7%
Total Operating Budget	11,637,029	14,363,869	16,031,196	19,524,907	3,493,711	21.8%
Debt Service Fund	1,782,404	1,541,337	2,074,396	1,370,316	(704,080)	0.0%
Capital Improvement Fund	756,130	1,806,678	1,618,500	2,689,527	1,071,027	66.2%
Paving & Lighting Fund	143,035	140,181	135,011	244,939	109,928	81.4%
Total	14,318,598	17,852,065	19,859,103	23,829,689	3,970,586	20.0%



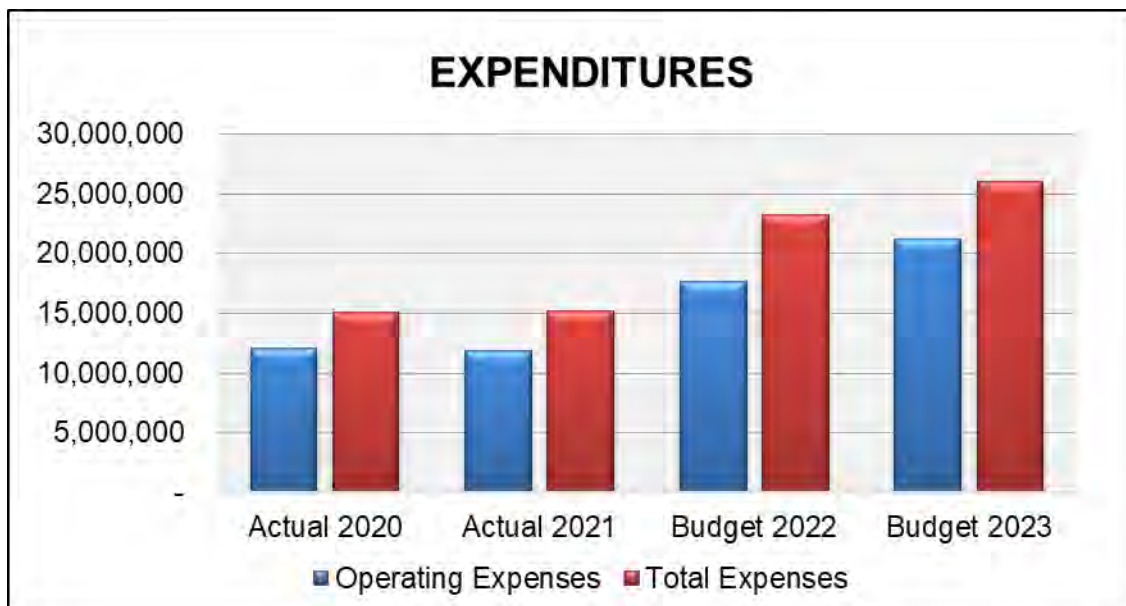
Expenditures

Total proposed 2023 expenditures for all funds are \$26,048,307, an 11.9% increase from the 2022 Budget and a 71.9% increase as compared to 2021 Actual expenditures largely due to the highest rate of inflation in four decades combined with the aforementioned post-pandemic expansion of service offerings made possible by the elimination of pandemic-related restrictions. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 71 and the Expenditures by Function section on page 121.

The following *Four-year Summary of Expenditures by Fund* chart (and accompanying graph) provides comparisons of 2020 Actual, 2021 Actual, 2022 Budget, and 2023 Budget expenditures by fund. The following chart illustrates the amount and percent change of expenditures for the 2023 Budget as compared to the 2022 Budget by fund.

Four-year Summary of Expenditures by Fund

Fund/Fund	Expenditures				2022 vs. 2023	% Change 22 vs. 23
	Actual 2020	Actual 2021	Budget 2022	Budget 2023		
General Fund	3,154,438	3,098,909	5,158,744	4,845,659	(313,085)	-6.1%
IMRF Fund	341,552	431,488	503,982	344,418	(159,564)	-31.7%
FICA Fund	284,090	405,660	574,114	651,285	77,171	13.4%
Liability Insurance Fund	250,260	318,974	358,967	323,621	(35,346)	-9.8%
Audit Fund	50,995	45,418	51,524	53,696	2,172	4.2%
Recreation	6,605,297	6,107,310	8,399,391	12,115,262	3,715,871	35.8%
Special Recreation Association Fund	360,272	371,505	1,026,184	743,133	(283,051)	-27.6%
Museum Fund	308,791	259,942	289,587	377,239	87,652	30.3%
Sugar Creek Golf Course Fund	759,853	812,294	1,283,771	1,790,259	506,488	39.5%
Total Operating Budget	12,115,548	11,851,500	17,646,264	21,244,572	3,598,308	20.4%
Debt Service Fund	2,007,271	1,444,005	2,074,396	1,370,316	(704,080)	-33.9%
Capital Improvement Fund	885,728	1,859,902	3,216,538	3,199,769	(16,769)	-0.5%
Paving & Lighting Fund	84,800	-	351,405	233,650	(117,755)	-0.5%
Total	15,093,347	15,155,407	23,288,603	26,048,307	2,759,704	11.9%
Net	(774,749)	2,696,658	(3,429,500)	(2,218,618)	1,210,882	-35.3%



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided the development of the 2023 Budget.

COVID-19

Beginning in spring of 2020, the world was significantly impacted by the COVID-19 pandemic and the District was not immune to its effects as it significantly disrupted all operations and brought tremendous financial ramifications as well. Consequently, the past few years have been ones of resilience and transition while this year, 2022, was focused on positioning the District for a post-pandemic future while being cautiously optimistic that the worst impacts of the pandemic were behind us. Now, thankfully, as we approach and plan for 2023, the world is moving from a pandemic (defined by the World Health Organization (WHO) as a disease with exponential growth (covers a wide area and affects several countries)) to an endemic (defined by the WHO as a consistently present disease but generally contained). As such, capacity restrictions and social distancing have been eliminated and masks are no longer required. In addition, DuPage County, where the District predominantly resides, is a low community level in regard to transmission (according to the Centers for Disease Control). While the District should remain aware of COVID-19, it no longer casts a looming shadow over society and District operations.

As a result, the 2023 Budget reflects a post-pandemic operating environment in which the Board and staff must continue to make decisions to protect the District's financial sustainability through prudent spending while working to address community needs as articulated in the Vision 2020 Plan.

Vision 2020 Plan

In 2016-17, the Board of Park Commissioners and staff updated the District's Comprehensive and Strategic Plans using a process that included community feedback, a needs assessment and defining future priorities. By undergoing this process, the Board prepares for future community desires and needs along with clarifying organizational direction for focused decision-making. Since the inception of the District's first Comprehensive Plan and Strategic Plans, the Board and staff have implemented projects, programs, and initiatives based upon the priorities identified during the planning process. To be good stewards of taxpayer dollars, it not only takes financial discipline, but adherence to priorities driven by the community through the Vision 2020 Plan.

The Board and staff remain dedicated to addressing the Plan's six strategic themes for parks, facilities, programming, communications, finance, and internal operations. To develop the proposed 2023 Strategic Work Plan (SWP), staff critically reviewed the District's progress towards completing the 2022 SWP Tactics, their feasibility of implementation, and the next steps for effectively addressing the District's long-term strategy. For example, the SWP reflects the Board's consensus on Vision 2020 Plan large-scale projects for 2023-25 to address some of the unmet needs in the Plan, including moving forward with the dog park and Pick Park developments and improving park and facility maintenance. The Board reviewed (August 22, 2022) and reached preliminary consensus (September 12, 2022) on the proposed 2023 SWP goals and tactics for 2023 budget and work planning.

The 2023 tactics are the proposed next steps towards continued implementation of Vision 2020 strategy within financial realities including: completing high-priority Vision 2020 park and facility projects, improving park and facility maintenance, facilitating future financial sustainability and core program/service growth to meet demand, engaging stakeholders to update the Vision 2020 Plan, and fostering a strong organizational culture. As referenced throughout this document to illustrate how resources are being allocated towards implementing Vision 2020 priorities, the 2023 SWP reflects, but is not limited to, the following tactics:

- **Parks:** Restore Sugar Creek Golf Course creek, complete design development and engineering of Pick Park and dog park, develop dog park operating plan, redevelop Ben Allison Park, and expand park operations staffing

- **Facilities:** Update Vision 2020 indoor facility plans and expand facility operations staffing
- **Programming:** Continue investing in programming, amenities, and services identified as financially sustainable and meeting community needs
- **Communications:** Conduct community engagement to update long-range plans, become more equitable and inclusive through training and community engagement, and conduct customer outreach during the transition to a new registration software
- **Finance:** Continue communicating the District's financial condition and future outlook and seek alternate revenue sources to fund Vision 2020 capital projects
- **Internal Operations:** Implement recommendations in DEI Organizational Change Report, continue implementing the optimal organizational structure, create employee development and succession plans, and conduct an organizational culture survey to enhance employee engagement and address long-term employee needs

On October 24, 2022, the Board provided consensus for the District to reassess and update long-term comprehensive and strategic plan priorities in 2023. The Board and staff will consider new strategies that are financially sustainable to address unmet large-scale project priorities and current and future needs. As part of that process, the Board and staff will gather community feedback to ensure the next strategic and comprehensive plan reflects the community's vision for parks and recreation in Elmhurst. An overview of the Vision 2020 Plan and the 2023 SWP is on page 42.

National, State and Local Economic Indicators

To preserve the financial health of the District, staff continually monitor economic trends to understand their impact on budget development and future financial strategies. Reports from a variety of sources provide staff with forecasts based on leading economic indicators such as employment, housing, financial markets and consumer confidence.

Pandemic-related restrictions caused the District's operations to contract significantly in 2020 and 2021 and while last year's budget included improved projections as compared to the past two years, those projections did not reach pre-pandemic levels. Now it is critical to be mindful of the fact that, according to a recent article from the Associated Press "the U.S. economy is caught in an awkward, painful place. A confusing one, too. Growth appears to be sputtering, home sales are tumbling and economists warn of a potential recession ahead. But consumers are still spending, businesses keep posting profits and the economy keeps adding hundreds of thousands of jobs each month."

The District has in no way been immune from these turbulent economic times as supply chain issues and the highest rate of inflation in four decades have impacted the District in a myriad of ways that must be taken into account when making plans and budgeting for 2023. These impacts will include recommending that the District's tax levy be increased at the 5% level, as compared to the Consumer Price Index (CPI), which as of September 30, increased 8.2% for the prior 12 months. In addition, fee increases will be implemented in order to address the escalating cost of providing services to the community as well as to ensure resources are available to maintain the District's existing assets and address the Board's priorities.

On a local level, the minimum wage increase passed by the State in 2019 is projected to cost the District approximately an additional \$300,000+ over a five-year period. However, on a positive note, the Equalized Assessed Value (EAV) of property within the District increased for the seventh consecutive year.

All of these factors combined make it imperative that the District budget conservatively and maintain appropriate reserves to ensure future fiscal agility as outlined in the Board's Capital Reserve Policy. Based on this Policy, staff built a net operating surplus of \$1,844,687 into the 2023 Budget as noted earlier in this section.

Through continued careful planning and taking advantage of opportunities to maximize resources, the Board will sustain reserves at fiscally responsible levels to meet emergency operating needs. For example, the projections for cash and investments available on December 31, 2022 and 2023 provide more than six months of savings based on the District's average spending per month. For a detailed analysis and explanation of District Cash and Investments and Fund Balances, see page 51-53 and the Capital Reserve Policy on page 68.

Long-range Financial and Capital Plans

The proposed 2023 Budget contains a five-year financial forecast so that the Board and staff can make informed long-term decisions on behalf of the community (see page 48 for an overview of the Long-range Budget Plan). These projections illustrate that if the District continues with its aggressive plan to upgrade and renovate its aging infrastructure and make necessary technology upgrades to serve its customers (\$27.7 million in asset management, equipment, and technology improvements and nearly \$133.3 million in new and major redevelopment projects) while simultaneously maintaining current service and staffing levels, there will be budget deficits for each of the next five years.

To ensure there is no deficit spending in the operating budget while staying true to the District's Vision 2020 Plan strategy, staff is recommending using reserves to sustain parks and facilities. If the District does not maintain its assets or perform preventive maintenance of infrastructure, higher repair expenses and replacement costs will occur in the short- and long-term future along with a hampered ability to provide the programs and services our customers expect.

In 2023, as the District begins operating again in an environment not impacted by the pandemic, non-tax revenues are projected to increase and staff proposes capital project spending of \$4,615,194 in 2023 as compared to \$4,436,943 in 2022 (a 4% increase of \$178,251). In accordance with the District's long-term financial planning, staff recommend using reserves, property tax revenue, fund income and debt proceeds to fund thirty-three (33) projects. Nearly three-quarters of these projects are dedicated to asset management (\$3,329,178) and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life with the remaining almost a quarter (24.3%) of proposed capital project expenses planned for upgrading current assets (\$1,101,516), including adding capacity, new features or innovations.

The approach of seeking funding from sources external to the District and accumulating reserves for capital spending continues to be necessary until debt is retired in 2025. See pages 185-187 for an overview of the 2023 Capital Budget and Long-Range Capital Plan and page 191 for an overview of the District's debt.

Revenue Trends

Property Tax Revenue is a critical source of funding in the District's Budget annually and historically has accounted for approximately 45% of budgeted revenues. As noted earlier, the EAV of property within the District increased by 3.0% to \$2,889,485,535 from \$2,805,361,855 for the prior year. For the 2022 levy, use of the three year prior average change results in a projected increase in 2023 of approximately 4.14% in EAV. Total new construction is estimated at approximately \$34,376,213, which is also based on the most recent three-year average. The applicable CPI for the 12-month period ending December 31, 2021 is 7.0% (the highest it has been since the Property Tax Extension Limitation Act went into effect in 1991).

Based upon those assumptions, the District's limiting rate (excluding Special Recreation Association and Bond and Interest (Debt Service) Funds) is calculated at 0.2565. After calculating the levy using this rate, the total increase would equate to \$458,523 in additional tax dollars, excluding any changes to the SRA and Debt Service Funds. This increase will assist in funding the following operating expenditures in the proposed 2023 budget:

- adherence to the continued State mandated increase in the minimum wage;

- significant projected increase in utility costs – fuel (\$49,395/70.6%), electricity (\$65,900/25.2%), natural gas (\$27,400/32.7%);
- enhanced merit increases for full- and part-time staff to recognize their efforts and contributions, but just as importantly, to address retention in an extremely challenging labor market;
- expanded full-time park and facilities maintenance/operations staffing (4 full-time employees);
- inflationary cost increases affecting most supply line items such as vehicles and equipment, park amenities including playground equipment, program supplies, etc.;
- adequate funds for current and future required preventive maintenance of the District's capital assets (projected at more than \$9 million over the next 10 years).

Finally, the increase will also aid in the District's efforts to “catch up” on projects deferred due to the loss of \$6 million in non-tax revenue as a result of the pandemic when park districts received no taxpayer funded assistance from the federal government to help offset those losses, unlike most other units of local government in Elmhurst and DuPage County.

In addition to property tax revenue, diverse non-tax revenue sources (such as fees for programs, memberships and rentals) are critical to support the District's operation and, according to policy, are required to account for 55% of total revenues. However, while the 2023 budget reflects a 33.4% increase in non-tax revenues (excluding transfers and other proceeds) of \$2,529,849 as compared to the 2022 budget, non-tax revenues will fall below policy target as they are projected to account for 50.2% of total revenues (as compared to 44.3% in 2022).

Staffing Changes

The impacts of the COVID-19 pandemic resulted in changes to the District's staffing levels that were unprecedented in its one-hundred year history. It significantly affected every aspect of the District's operations with measures put in place by the State to curb the spread of the pandemic that led to a significant reduction in staffing at all levels to preserve the District's financial sustainability (eventually resulting in the elimination of 15 full-time and 340 part-time positions as of October 31, 2020).

Many part-time positions and a handful of full-time positions were restored during 2021 as facilities reopened and programs restarted. Then in 2022, as the District positioned itself for the future after the pandemic and operations were beginning to expand, nine full-time positions were restored or created, along with numerous part-time positions to meet the needs of the community moving forward and address the District's current and long-range plans. In contrast, the proposed 2023 budget recommends the creation of four new full-time positions specifically focused on the District's Vision 2020 priorities to maintain and update existing parks, open spaces, facilities, and amenities.

- Facilities Specialist I - Custodial (new)
- Facilities Specialist II – Courts Plus and Outdoor Pool Operations (new)
- Park Specialist II – Coverage (new)
- Park Specialist III - Athletics Crew Lead (new)

The total projected cost for these four positions, including average wages (\$41,011) and benefits (\$25,208), totals \$264,874. More information about the staffing changes listed above can be found in both the Personnel Summary section on pages 122-123 and the Expenditures by Function section on pages 121-164. The decision to propose the creation of these positions has been carefully considered and funding is available to support both the long-term staffing expenditures.

Overall staffing expenditures in the 2023 budget are proposed to increase by \$1,301,025 (18.7%), as compared to 2022, due in part to these four new positions, but primarily due to the post-pandemic expansion of program offerings and subsequent hiring of additional part-time staff (e.g., program instructors, camp counselors, lifeguards, etc.). In addition, budgeted wages for 2023 are 1.9% less than what was spent on staffing in 2019, prior to the pandemic.

Organizational Culture

The proposed staffing changes, as noted above, are critical to positioning the District for the future and addressing Vision 2020 priorities. However, to retain our existing staff and be an employer of choice for prospective candidates as well, the District needs to continue fostering a strong organizational culture by implementing three additional priorities in the Vision 2020 SWP. First, the District must continue to determine the optimal organizational structure and create employee development and succession plans. This effort is critical to recruitment and retention efforts as the demand for applicants continues. Succession planning and employee development provide pathways for employees to enhance their skills to thrive in current and potential future positions and lead to their growth and success. As a result, employees are more likely to be engaged and motivated rather than feeling “stuck” and underperforming, making employee development a worthy investment that will contribute to improved performance outcomes.

The second priority for being an employer of choice is continuing to become a more diverse, equitable and inclusive organization. In today’s workplace, DEI is crucial for attracting applicants and also for employee job satisfaction, engagement, and performance. Driven by employee feedback, I recommend implementing the DEI Project Implementation Plan 2023 priorities so that all employees feel valued and can reach their full potential. Priorities include, but are not limited to, offering leadership training and learning opportunities, creating a DEI calendar, fostering collaboration on DEI recognition dates/months, reestablishing a mentorship program, and developing an anonymous concerns reporting system. The third priority for strengthening the District’s organizational culture is to conduct an organizational culture survey in 2023. Employee feedback is needed to assess engagement levels and assess ways to support staff along with ensuring the development of future strategic priorities in 2023 reflect employee needs.

Courts Plus

The financial condition of Courts Plus has been challenged in recent years by major private competitors coming into the market, whereas for decades previously it was the only major indoor fitness facility in the area. Pandemic restrictions only exacerbated those financial challenges and so, beginning in 2021, Courts Plus shifted from being an enterprise operation to receiving tax support. As a result, in 2022 all revenues and expenditures associated with Courts Plus were consolidated into the Recreation Fund and responsibility for the maintenance and facility operations of Courts Plus shifted to the Facilities Department.

These changes are enabling Courts Plus staff to focus on expanding membership and growing programmatic offerings, the success of which can be measured by a 23.5% increase in the number of dues paying members over the past twelve months along with an 11.8% increase generated year to date in racquet sports revenues.

As Courts Plus is the District’s highest daily-use facility and the community focused health and fitness opportunities provided by Courts Plus is critical to individuals’ physical, mental and emotional wellness, it is important for the District to continue to invest in the facility. This fact is evidenced by more than \$800,000 being proposed in 2023 for capital asset management for fitness equipment, along with enhancements to program spaces such as the sauna, multi-purpose room, fitness studio, and the tennis/pickleball courts.

Conclusion

As illustrated in these Budget Highlights and Trends, the Board must continue to make careful and measured decisions, balancing future community needs against the District’s sound fiscal condition, which, based on the Vision 2020 Plan, plays a significant part of the organization’s economic health.

The proposed budget for the District’s 103rd year reflects its mission to “enrich lives while having fun”, and illustrates the District’s continued commitment to fiscal responsibility and being responsive to

residents' needs, while reflecting on a post-pandemic operating environment. The budget process once again included input from a large cross-section of staff, and I would like to thank all those who participated for their contributions. Their knowledge, expertise and dedicated effort have been critical in ensuring that this Budget reflects the priorities of the Board and the residents we serve. In particular, Barbara Stembridge, Director of Finance, Laura Guttman, Division Manager - Strategy and Planning, and Nimfa Melesio, Administrative Office Supervisor have been instrumental in the development and coordination of this Budget. Finally, your consistent support, encouragement and sound policy making decisions ensure proper oversight at the elected/community level.

I recommend your approval of the 2023 Budget and we look forward to your questions and comments.

Thank you,



James W. Rogers
Executive Director

2023 BUDGET: BUDGET CHARTS AND PROFILE



2023 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2023 operating, debt and capital budgets. The proposed 2023 Budget exhibits a net deficit of \$2,218,618 along with the spending down of cash and investments for operations and capital projects (\$4,087,594). The District's operating budget includes a net operating surplus¹ of \$1,844,687 that is primarily the result of an operating surplus in the Recreation Fund (\$1,168,157). The Capital Improvement Fund exhibits a net surplus of \$24,289 primarily due to the spending down of reserves (from capital revenues recorded in previous years) for capital projects, including, but not limited to the redevelopment of the Ben Allison Park playground, demolishing the former Lizzadro Museum, replacing the roof at the Administrative building, and replacing the tennis ceiling reflective coating at Courts Plus.

	2023 Budget Revenues	2023 Budget Expenditures
General Fund	4,454,609	4,845,659
IMRF Fund	344,418	344,418
FICA Fund	474,118	651,285
Liability Insurance Fund	323,621	323,621
Audit Fund	-	53,696
Recreation Fund	10,879,339	12,115,262
Special Recreation Association Fund	777,122	743,133
Museum Fund	299,739	377,239
Sugar Creek Golf Course Fund	1,971,941	1,790,259
Debt Service Fund	1,370,316	1,370,316
Capital Improvement Fund	2,689,527	3,199,769
Paving & Lighting Fund	244,939	233,650
Total	23,829,689	26,048,307

	Revenues	Operating Expenditures	Operating Net ¹	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)
Grand Total	23,829,689	21,960,713	1,868,976	4,087,594	26,048,307	(2,218,618)

¹Revenues minus expenses not including the spending down of cash and investments.

2023 BUDGET: BUDGET CHARTS AND PROFILE



Four-year Summary by Fund (2020 Actual, 2021 Actual, 2022 Budget and 2023 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2020 Actual, 2021 Actual, 2022 Approved Budget, and 2023 Projected Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2022 Approved Budget and 2023 Projected Budget by fund. Total proposed 2023 revenue for all funds is \$23,829,689, an increase of 20.0% as compared to the 2022 Budget and a 33.5% increase over 2021 actual revenue. The overall increase in 2023 Budget revenue compared to the 2022 Budget is largely due to the post-pandemic expansion of offerings combined with fee increases of at least 5% for program and services along with increased property tax revenues. Total proposed 2023 expenditures for all funds are \$26,048,307 which is an 11.9% increase as compared to the 2022 Budget and a 71.9% increase as compared to 2021 actual expenditures. Expenditures also reflect an increase compared to the 2022 Budget expenditures largely due to the highest rate of inflation in four decades combined with the previously mentioned post-pandemic expansion of service offerings made possible by the elimination of pandemic-related capacity restrictions, social distancing and masking requirements. For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 71.

Revenue						
Fund/Fund	Actual 2020	Actual 2021	Budget 2022	Budget 2023	2022 vs. 2023	% Change 22 vs. 23
General Fund	4,098,045	4,554,969	3,688,294	4,454,609	766,315	20.8%
IMRF Fund	447,426	386,871	505,413	344,418	(160,995)	-31.9%
FICA Fund	453,726	407,705	574,875	474,118	(100,757)	-17.5%
Liability Insurance Fund	268,472	270,739	359,338	323,621	(35,717)	-9.9%
Audit Fund	63,811	67,319	52,000	-	(52,000)	-100.0%
Recreation	4,296,887	6,372,496	8,423,810	10,879,339	2,455,529	39.8%
Special Recreation Association Fund	825,639	837,860	827,638	777,122	(50,516)	-6.1%
Museum Fund	296,768	298,125	264,664	299,739	35,075	13.3%
Sugar Creek Golf Course Fund	886,255	1,167,785	1,335,164	1,971,941	636,777	47.7%
Total Operating Budget	11,637,029	14,363,869	16,031,196	19,524,907	3,493,711	21.8%
Debt Service Fund	1,782,404	1,541,337	2,074,396	1,370,316	(704,080)	0.0%
Capital Improvement Fund	756,130	1,806,678	1,618,500	2,689,527	1,071,027	66.2%
Paving & Lighting Fund	143,035	140,181	135,011	244,939	109,928	81.4%
Total	14,318,598	17,852,065	19,859,103	23,829,689	3,970,586	20.0%

Expenditures						
Fund/Fund	Actual 2020	Actual 2021	Budget 2022	Budget 2023	2022 vs. 2023	% Change 22 vs. 23
General Fund	3,154,438	3,098,909	5,158,744	4,845,659	(313,085)	-6.1%
IMRF Fund	341,552	431,488	503,982	344,418	(159,564)	-31.7%
FICA Fund	284,090	405,660	574,114	651,285	77,171	13.4%
Liability Insurance Fund	250,260	318,974	358,967	323,621	(35,346)	-9.8%
Audit Fund	50,995	45,418	51,524	53,696	2,172	4.2%
Recreation	6,605,297	6,107,310	8,399,391	12,115,262	3,715,871	35.8%
Special Recreation Association Fund	360,272	371,505	1,026,184	743,133	(283,051)	-27.6%
Museum Fund	308,791	259,942	289,587	377,239	87,652	30.3%
Sugar Creek Golf Course Fund	759,853	812,294	1,283,771	1,790,259	506,488	39.5%
Total Operating Budget	12,115,548	11,851,500	17,646,264	21,244,572	3,598,308	20.4%
Debt Service Fund	2,007,271	1,444,005	2,074,396	1,370,316	(704,080)	-33.9%
Capital Improvement Fund	885,728	1,859,902	3,216,538	3,199,769	(16,769)	-0.5%
Paving & Lighting Fund	84,800	-	351,405	233,650	(117,755)	-0.5%
Total	15,093,347	15,155,407	23,288,603	26,048,307	2,759,704	11.9%
Net	(774,749)	2,696,658	(3,429,500)	(2,218,618)	1,210,882	-35.3%

2023 BUDGET: BUDGET CHARTS AND PROFILE



Revenue by Source, Expenditures by Object, and Expenditures by Function (2020 Actual, 2021 Actual, 2022 Budget and 2023 Budget)

The *Revenues by Source* chart below illustrates the 2020 and 2021 Actual, 2022 Approved Budget, and 2023 Proposed Budget revenues by source and the amount and percent change between the 2022 Approved and 2023 Proposed Budget revenues by source. Overall, 2023 revenues by source are increasing by 20.0% (\$3,970,586) as compared to the 2022 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2020 and 2021 Actual, 2022 Approved Budget, and 2023 proposed expenditures by function or by object respectively and the amount and percent change between 2022 approved and 2023 Proposed Budget expenditures by function or by object respectively. Overall, 2023 expenditures are increasing by 11.9% (\$2,759,704) as compared to the 2022 Budget (includes capital, transfers, and debt). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 95; for expenditures by object, refer to the Fund Summary section on page 71; and for expenditures by function, refer to the Expenditures by Function section on page 121.

Revenues by Source

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Taxes	9,052,815	9,590,771	9,563,897	10,079,178	515,281	5.4%
Donations, Advertising, Sponsorships	70,073	260,674	52,075	78,000	25,925	49.8%
Grants	2,825	21,230	-	672,516	672,516	0.0%
Program Fees	1,550,814	2,733,994	4,177,207	5,354,150	1,176,943	28.2%
Rentals, Leases	380,366	697,649	634,943	815,576	180,633	28.4%
Passes, Memberships, Daily Uses	1,520,740	2,119,195	2,494,319	2,928,336	434,017	17.4%
Merchandise Sales	111,680	216,940	210,621	250,436	39,815	18.9%
Transfers	1,187,899	357,917	1,849,941	3,598,890	1,748,949	94.5%
Bond, Insurance, Other Proceeds	317,922	1,840,939	844,350	7,931	(836,419)	-99.1%
Interest	123,464	12,756	31,750	44,676	12,926	40.7%
Total Revenues	14,318,598	17,852,065	19,859,103	23,829,689	3,970,586	20.0%

Expenditures by Object

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Salaries & Wages	6,042,508	6,246,128	8,242,856	9,263,621	1,020,765	12.4%
Contractual Services	3,608,945	3,839,088	5,036,708	5,665,477	628,769	12.5%
Repairs	132,321	174,160	239,063	220,875	(18,188)	-7.6%
Supplies	737,273	885,989	1,294,299	1,616,838	322,539	24.9%
Capital	1,456,292	2,308,226	4,436,943	4,615,194	178,251	4.0%
Transfers/Debt	3,116,008	1,701,816	4,038,734	4,666,302	627,568	15.5%
Total Expenses	15,093,347	15,155,407	23,288,603	26,048,307	2,759,704	11.9%

Expenditures by Function

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Park Board/Administration	533,014	532,654	789,666	813,296	23,630	3.0%
Finance	828,337	677,228	782,622	785,068	2,446	0.3%
Marketing and Communications	353,184	315,552	536,929	550,436	13,507	2.5%
Human Resources	217,652	245,445	278,960	272,664	(6,296)	-2.3%
Information Technology	634,506	603,936	845,158	1,106,248	261,090	30.9%
Parks	1,449,614	1,650,705	1,699,438	1,990,562	291,124	17.1%
Facilities	1,665,847	2,246,815	3,768,263	3,232,668	(535,595)	-14.2%
Recreation	2,260,984	2,306,171	3,452,167	5,249,912	1,797,745	52.1%
Courts Plus & Wilder Mansion	2,016,964	1,927,170	1,893,623	1,998,645	105,022	5.5%
Sugar Creek Golf Course	559,518	631,290	760,399	760,160	(239)	0.0%
Transfers/Debt/Capital	4,573,727	4,018,441	8,481,378	9,288,648	807,270	9.5%
Total Expenditures by Function	15,093,347	15,155,407	23,288,603	26,048,307	2,759,704	11.9%
Net	(774,749)	2,696,658	(3,429,500)	(2,218,618)	1,210,882	-35.3%

2023 BUDGET: BUDGET CHARTS AND PROFILE



2023 Budget Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the proposed 2023 revenues by source and expenditures by object/function by Fund. For a detailed analysis of revenues by source refer to the Revenue Analysis section (on page 95); for expenditures by object, refer to the Fund Summary section (on page 71); and for expenditures by function, refer to the Expenditures by Function section (on page 121).

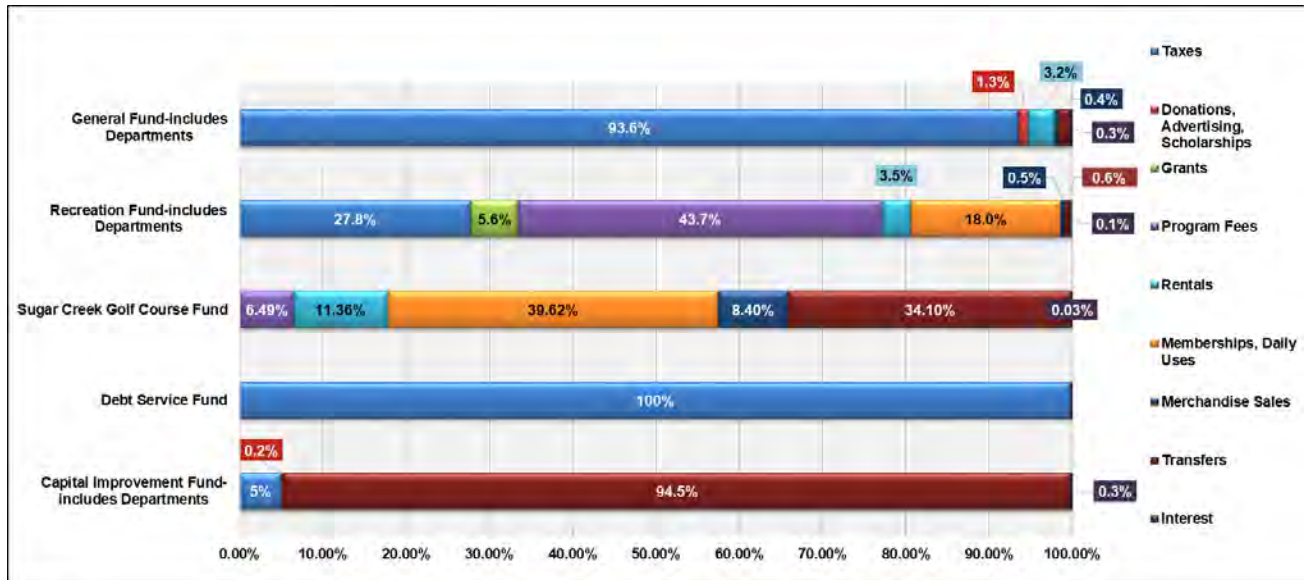
	General Fund- includes Departments	Recreation Fund-includes Departments	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund- includes Departments	Total
Revenues by Source						
Taxes	5,235,789	3,326,573	-	1,368,316	148,500	10,079,178
Donations, Advertising, Scholarships	70,000	2,500	-	-	5,500	78,000
Grants	-	672,516	-	-	-	672,516
Program Fees	-	5,226,100	128,050	-	-	5,354,150
Rentals	176,576	414,975	224,025	-	-	815,576
Memberships, Daily Uses	-	2,147,111	781,225	-	-	2,928,336
Merchandise Sales	21,500	63,311	165,625	-	-	250,436
Transfers	76,368	77,540	672,516	-	2,772,466	3,598,890
Bond, Insurance Proceeds	-	7,931	-	-	-	7,931
Interest	16,533	17,643	500	2,000	8,000	44,676
Total Revenues	5,596,766	11,956,200	1,971,941	1,370,316	2,934,466	23,829,689
Expenditures by Object						
Salaries & Wages	2,156,318	6,686,931	420,372	-	-	9,263,621
Contractual Services	2,667,790	2,758,915	231,620	7,152	-	5,665,477
Repairs	37,275	148,750	34,850	-	-	220,875
Supplies	662,146	755,550	199,142	-	-	1,616,838
Capital	-	377,500	804,275	-	3,433,419	4,615,194
Transfers/ Debt	695,150	2,507,988	100,000	1,363,164	-	4,666,302
Total Expenditures by Object	6,218,679	13,235,634	1,790,259	1,370,316	3,433,419	26,048,307
Net	(621,913)	(1,279,434)	181,682	-	(498,953)	(2,218,618)
Expenditures by Function						
Park Board/Administration	492,691	320,605	-	-	-	813,296
Finance	419,644	299,926	65,498	-	-	785,068
Marketing and Communciations	319,157	231,279	-	-	-	550,436
Human Resources	158,438	114,226	-	-	-	272,664
Information Technology	409,312	696,936	-	-	-	1,106,248
Parks	1,803,183	187,379	-	-	-	1,990,563
Facilities	1,372,835	1,799,507	60,326	-	-	3,232,668
Recreation	390,022	4,859,890	-	-	-	5,249,912
Courts Plus & Wilder Mansion	158,247	1,840,398	-	-	-	1,998,644
Sugar Creek Golf Course	-	-	760,160	-	-	760,160
Capital/Transfer/Debt	695,150	2,885,488	904,275	1,370,316	3,433,419	9,288,648
Total Expenditures by Function	6,218,679	13,235,634	1,790,259	1,370,316	3,433,419	26,048,307
Net	(621,913)	(1,279,434)	181,682	-	(498,953)	(2,218,618)

2023 BUDGET: BUDGET CHARTS AND PROFILE



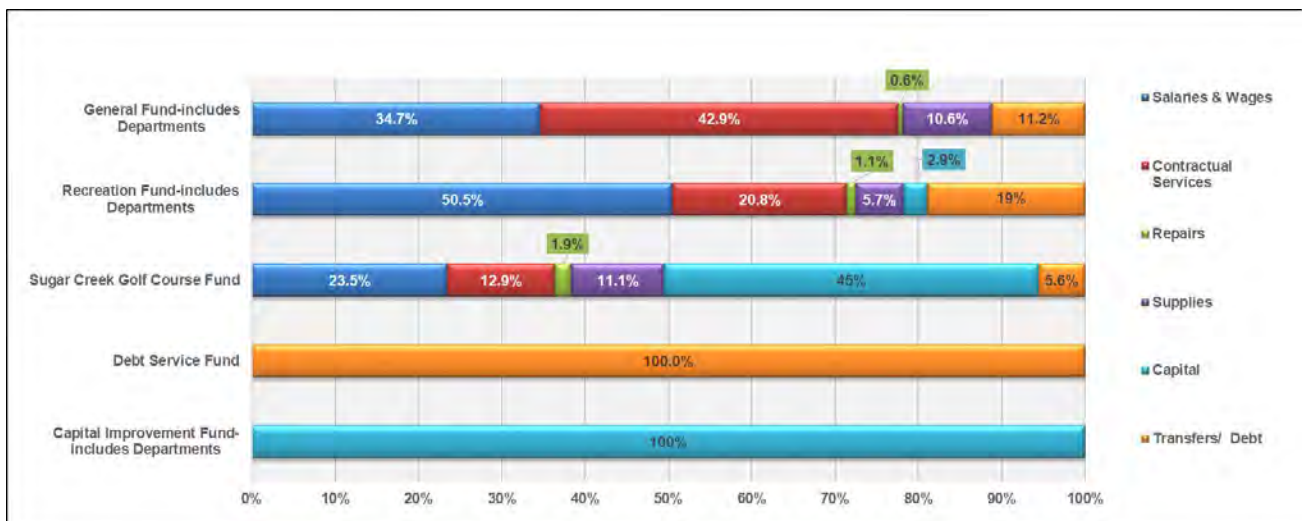
2023 Budget Percent of Revenues by Source by Fund

The graph below illustrates the percent of each revenue source for each Fund in the 2023 Budget.



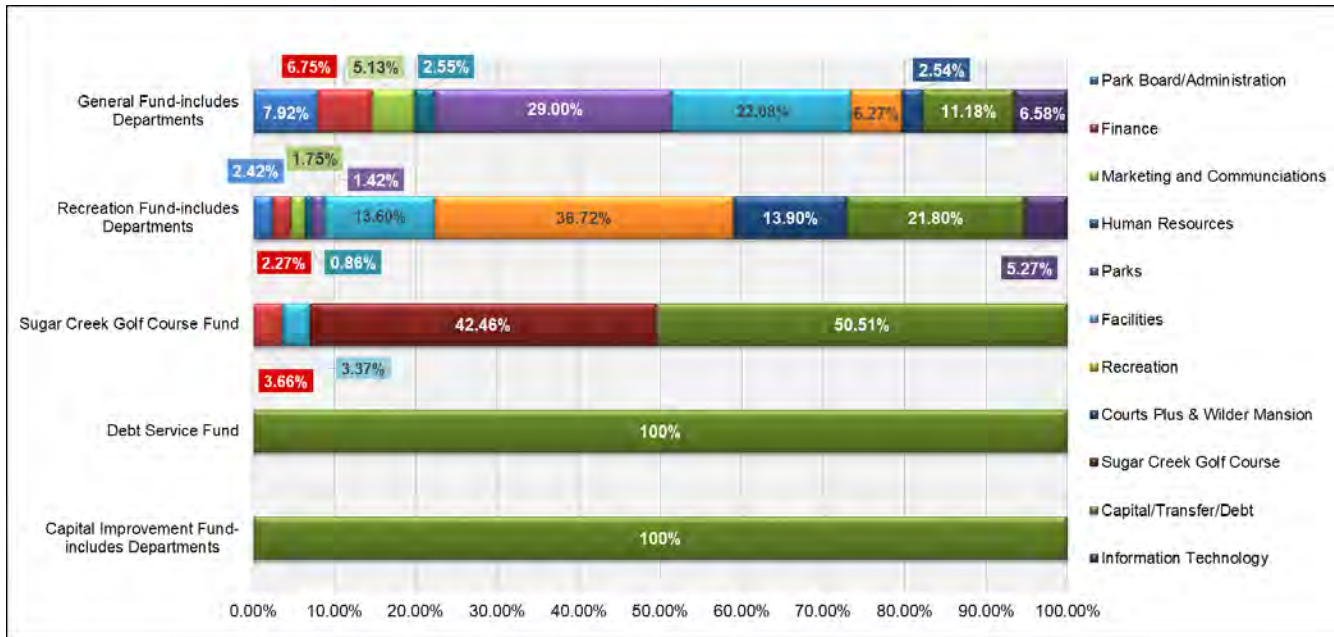
2023 Budget Percent of Expenditures by Object by Fund

The graph below illustrates the percent of expenditures by object for each Fund in the 2023 Budget.



2023 Budget Percent of Expenditures by Function by Fund

The graph below illustrates the percent of expenditures by function for each Fund in the 2023 Budget.



2023 BUDGET: BUDGET CHARTS AND PROFILE



2023 Budget Revenues by Source and Expenditures by Object and Function by Fund²

The chart below illustrates the proposed 2023 revenues by source and expenditures by object/function by Fund (General and Recreation Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section (on page 95); for expenditures by object, refer to the Fund Summary section (on page 71); and for expenditures by function, refer to the Expenditures by Function section (on page 121) of the budget document.

Revenues by Source	General Fund	IMRF Dept	FICA Dept	Liability Dept	Audit Dept	Recreation Fund	SRA Dept	Museum Dept
Taxes	4,095,690	343,393	473,118	323,588	-	2,253,105	775,122	298,346
Donations, Advertising, Sponsorship	70,000	-	-	-	-	2,100	-	400
Grants	-	-	-	-	-	672,516	-	-
Program Fees	-	-	-	-	-	5,225,750	-	350
Rentals	176,576	-	-	-	-	414,975	-	-
Passes, Memberships, Daily Uses	-	-	-	-	-	2,147,111	-	-
Merchandise Sales	21,500	-	-	-	-	63,311	-	-
Transfers	76,368	-	-	-	-	77,540	-	-
Bond Proceeds	-	-	-	-	-	7,931	-	-
Interest	14,475	1,025	1,000	33	-	15,000	2,000	643
Total Revenues	4,454,609	344,418	474,118	323,621	-	10,879,339	777,122	299,739
Expenditures by Object								
Salaries & Wages	2,086,411	-	-	43,421	26,486	6,385,161	188,972	112,798
Contractual Services	1,364,677	344,418	651,285	280,200	27,210	2,437,513	253,161	68,241
Repairs	37,275	-	-	-	-	144,250	-	4,500
Supplies	662,146	-	-	-	-	717,890	1,000	36,660
Capital	-	-	-	-	-	-	300,000	77,500
Transfers/Debt	695,150	-	-	-	-	2,430,448	-	77,540
Total Expenditures by Object	4,845,659	344,418	651,285	323,621	53,696	12,115,262	743,133	377,239
Net	(391,050)	-	(177,167)	-	(53,696)	(1,235,923)	33,989	(77,500)
Expenditures by Function								
Park Board/Administration	412,403	25,571	34,199	10,259	10,259	300,085	20,520	-
Finance	91,223	13,573	18,305	253,106	43,437	286,360	-	13,566
Marketing and Communications	285,385	14,380	19,392	-	-	230,179	300	800
Human Resources	75,142	9,772	13,268	60,256	-	114,226	-	-
Information Technology	409,312	-	-	-	-	696,936	-	-
Parks	1,666,143	53,490	83,550	-	-	70,083	-	117,296
Facilities	1,210,901	63,349	98,585	-	-	1,763,857	-	35,650
Recreation	-	110,133	279,889	-	-	4,430,077	422,313	7,500
Courts Plus & Wilder Mansion	-	54,150	104,097	-	-	1,793,011	-	47,387
Sugar Creek Golf Course	-	-	-	-	-	-	-	-
Capital/Transfers/Debt	695,150	-	-	-	-	2,430,448	300,000	155,040
Total Expenditures by Function	4,845,659	344,418	651,285	323,621	53,696	12,115,262	743,133	377,239
Net	(391,050)	-	(177,167)	-	(53,696)	(1,235,923)	33,989	(77,500)

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

2023 BUDGET: BUDGET CHARTS AND PROFILE



2023 Budget

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

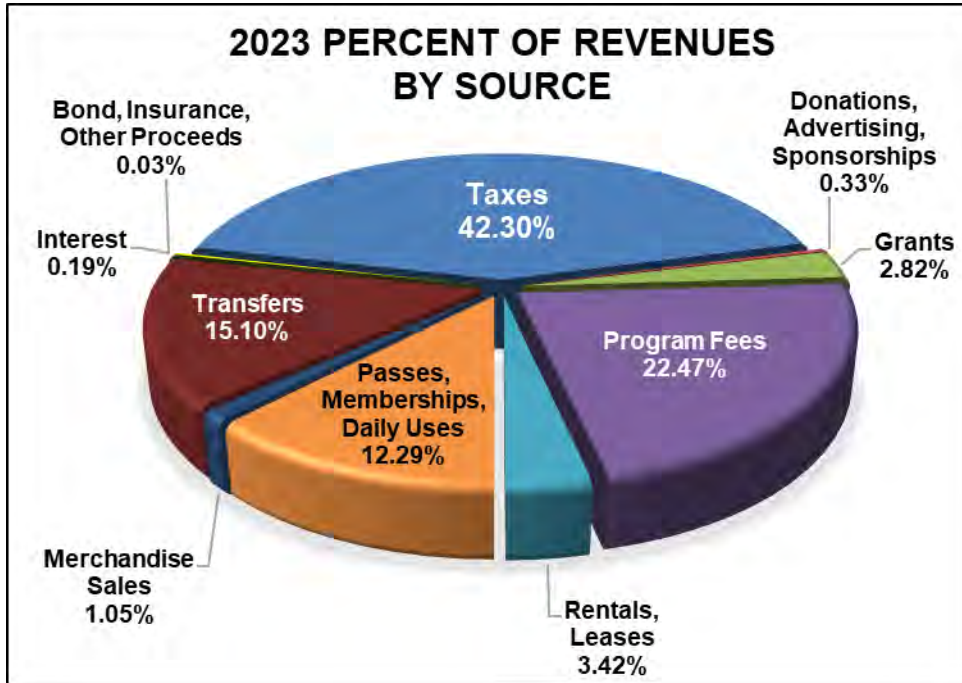
The chart below illustrates the proposed 2023 revenues by source and expenditures by object/function by Fund (Sugar Creek Golf Course, Debt Service, and Capital Improvement Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section (on page 95); for expenditures by object, refer to the Fund Summary section (on page 71); and for expenditures by function, refer to the Expenditures by Function section (on page 121) of the budget document.

Revenues by Source	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	Paving and Lighting Dept	Total
Taxes	-	1,368,316	-	148,500	10,079,178
Donations, Advertising, Sponsorship	-	-	5,500	-	78,000
Grants	-	-	-	-	672,516
Program Fees	128,050	-	-	-	5,354,150
Rentals	224,025	-	-	-	815,576
Passes, Memberships, Daily Uses	781,225	-	-	-	2,928,336
Merchandise Sales	165,625	-	-	-	250,436
Transfers	672,516	-	2,676,527	95,939	3,598,890
Bond Proceeds	-	-	-	-	7,931
Interest	500	2,000	7,500	500	44,676
Total Revenues	1,971,941	1,370,316	2,689,527	244,939	23,829,689
Expenditures by Object					
Salaries & Wages	420,372	-	-	-	9,263,621
Contractual Services	231,620	7,152	-	-	5,665,477
Repairs	34,850	-	-	-	220,875
Supplies	199,142	-	-	-	1,616,838
Capital	804,275	-	3,199,769	233,650	4,615,194
Transfers/Debt	100,000	1,363,164	-	-	4,666,302
Total Expenditures by Object	1,790,259	1,370,316	3,199,769	233,650	26,048,307
Net	181,682	-	(510,242)	11,289	(2,218,618)
Expenditures by Function					
Park Board/Administration	-	-	-	-	813,296
Finance	65,498	-	-	-	785,068
Marketing and Communications	-	-	-	-	550,436
Human Resources	-	-	-	-	272,664
Information Technology	-	-	-	-	1,106,248
Parks	-	-	-	-	1,990,562
Facilities	60,326	-	-	-	3,232,668
Recreation	-	-	-	-	5,249,912
Courts Plus & Wilder Mansion	-	-	-	-	1,998,645
Sugar Creek Golf Course	760,160	-	-	-	760,160
Capital/Transfers/Debt	904,275	1,370,316	3,199,769	233,650	9,288,648
Total Expenditures by Function	1,790,259	1,370,316	3,199,769	233,650	26,048,307
Net	181,682	-	(510,242)	11,289	(2,218,618)

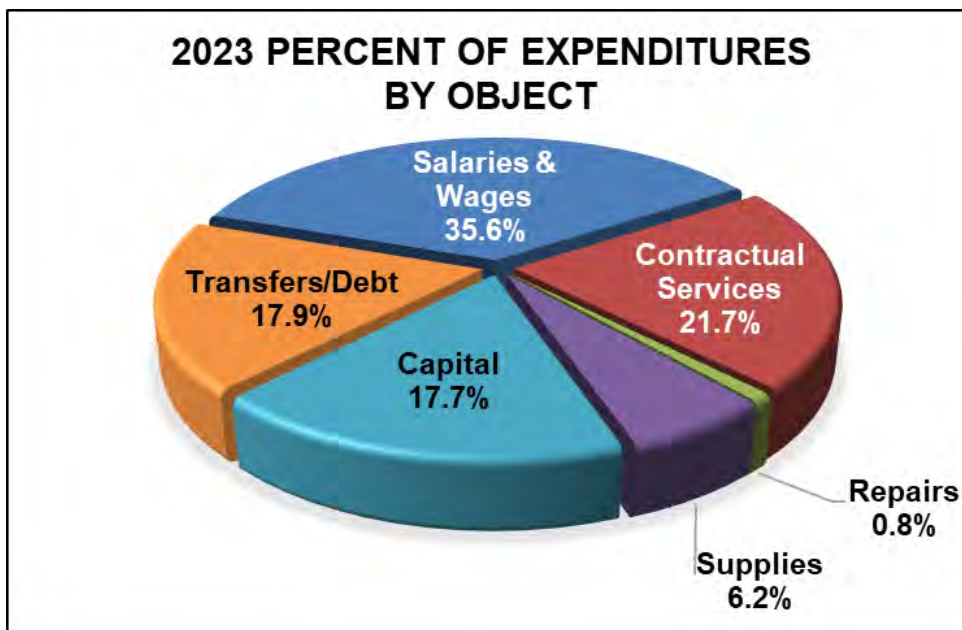
³The total revenues for each source and expenditures for each object category and function in the "Total" column on the chart above also include the funds on the chart on the previous page.

Elmhurst Park District 2023 Budget

Sources and Uses of Funds



The revenue chart illustrates the distribution of District revenues by source.



The expenditure chart illustrates the distribution of expenditures by object.

2023 BUDGET: BUDGET CHARTS AND PROFILE



District and Community Profile

The Elmhurst Park District of Illinois is duly organized and operates under the provisions of the Illinois Park District Code (70ILCS 1-1 through 13-9e), compiled as part of the Illinois Compiled State statutes.

Chartered: In 1920, the residents of Elmhurst created a unit of local government to provide for the community's recreational and park interests. The establishment of the Elmhurst Park District and election of its first Commissioners took place on June 5, 1920.

Governance: A community-elected non-partisan Board of Commissioners consisting of seven (7) members constitutes the governing board of the Elmhurst Park District. Commissioners are elected to six (6) - year terms and serve without compensation.

Officers: The Commissioners elect from among themselves a President and a Vice President to serve one (1)-year terms.

Appointed Officials: The Park Board of Commissioners appoint an Executive Director, a Treasurer, an Assistant Treasurer, an Attorney, a Secretary, and designees for Freedom of Information Act and Open Meetings Act. The Executive Director serves as the Chief Executive Officer (CEO) for the Park District and carries out the policies of the Board.

Boundaries: The Park District currently encompasses 9.8 square miles covering Elmhurst and small portions of unincorporated Elmhurst and the cities of Addison, Berkeley and Northlake.

Demographics: The Park District's population is approximately 45,326 and the number of households is 16,808 (boundaries are not coterminous with the City of Elmhurst). According to the United States Census (2021 estimates), the percent of persons under age 18 is 25.1%, the median age is 40.7 years, and the percent of the population over 65 is 16.5%. The median household income is \$123,869 and per capita income is \$59,911 (2020 dollars).

Real Estate: The equalized assessed valuation (EAV) of real estate for 2021 is \$2,889,485,535.

Tax Rate: The tax rate for levy year 2022 is 0.3279 per \$100 of assessed value.

Bond Rating: Moody's Rating Service issued the District a bond rating of Aa1 in 2017.

Fiscal Year Budget: The budget for 2023 is \$26,048,307. The fiscal year is January 1 to December 31.

Park Resources: The Park District manages nearly 475 acres of parkland within 29 parks ranging in size from small neighborhood parks to large community parks with facilities for softball, baseball, soccer, tennis, pickleball, basketball and playgrounds. Within the parks system, the District also maintains and operates the Wilder Park Conservatory and Museum and the Elizabeth Friendship Walk, which features flowers, exotic foliage, and tropical plants. The District is also responsible for the operation of the Courts Plus Fitness Center (multi-use fitness facility with indoor pool), Wilder Mansion (conference, banquet and community meeting center), and Sugar Creek Golf Course (9-hole, par 32 course and driving range) jointly owned and operated by the Elmhurst Park District and the Village of Villa Park.

Programs and Services: The District offers a diversity of recreational opportunities including sports, specialized summer camps, gymnastics programs, preschool programs, before and after school child activity programs, and performing art classes. The Wagner Community Center houses many recreation programs and includes the District's gymnastics center. The District is also a member of the Gateway Special Recreation Association, which provides recreational services for children and adults with disabilities. Additionally, the District has two outdoor, heated community pools and offers swim lessons at both locations. The District also operates The Hub with miniature golf, batting cages, spray ground and a concessions building.

Organizational Structure and Staffing: The District has ten functional areas that include Parks, Facilities, Recreation, Courts Plus & Wilder Mansion, Sugar Creek Golf Course, Marketing & Communications, Information Technology, Finance, Human Resources, and Administration. The Park District currently employs 68 full-time and approximately 525 part-time and seasonal workers.

Affiliations: The Park District is a member of the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), and the Gateway Special Recreation Association.

Awards:

- The National Gold Medal Award for Excellence in Park and Recreation Management Finalist (2006-08, 2010-11).
- Illinois Distinguished Agency (accreditation from Illinois Association of Park Districts and Illinois Park and Recreation Association (IPRA)) (1999-2005). Reaccredited (2006-2011, 2012-2017, 2019-2024).
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award (2007-2022).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2021).
- Park District Risk Management Association Loss Control Review Award (Level A accreditation) (2002-2004). Reaccredited (2005, 2008, 2012, and 2016).
- American Planning Association Illinois Chapter Community Outreach Award: Vision 2020 Plan (2018).
- American Society of Landscape Architects-Illinois Chapter Communications Honor Award: Vision 2020 Plan (2017).
- Governor's Sustainability Award (2010-11), Finalist (2013) and Honorable Mention (2014).
- United States Tennis Association (USTA) Outstanding Facility Award (2019).
- Recipient of "Chicago Tribune's Top Workplaces" (2019).
- Elmhurst Chamber of Commerce "Good Works Award" (2021).
- IPRA Outstanding Facility Award: Wilder Mansion redevelopment (2009), East End Pool redevelopment (2008), Berens Park renovation (2004), Courts Plus expansion (2003), Norman P. Smalley Pool (2000), Safety Town (1999).
- IAPD Best of the Best Award: Intergovernmental Cooperation (collaborative effort between the District and the City of Elmhurst resulting in Metropolitan Family Services of DuPage moving to Centennial Recreation Center) (2022).

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

In the late 1920s and early 1930s, three new parks were established at Salt Creek, East End and Butterfield. The original East End Pool opened on June 26, 1937 with a "Grand Splash" of 750 youths lined up along the edge of the pool in readiness for its big moment. The pool was an immediate success for the District, with 1,200 people showing up on its second day. The first recreation programs were offered for children in 1942 and included baton, handicrafts, archery, baseball and ballet. The early 1950s saw additional growth for the District as the Ben Allison Playground and Eldridge Park were opened. The Abbey was also established during this period as a place for teenagers to gather, but did not become part of the Park District until 1964. During the 1960s, seven new parks were opened, including the York Commons Pool in 1967 adding a second pool for the community.

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

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

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

2023 BUDGET: BUDGET CHARTS AND PROFILE



In 2015 the Pick Subdivision Park District, consisting of the entirety of the Pick Subdivision neighborhood of 282 homes immediately west of Route 83 and north of St. Charles Road, consolidated with and became part of the Elmhurst Park District.

In 2019 the District acquired 2.92 acres of property at 155 E. St. Charles Road to develop a park in a neighborhood which was identified as deficient in park space. The purchase also included the 11,800 square foot former Redeemer Center building that would eventually be repurposed to serve as an Adult/Senior Center. In 2020 the District observed its 100th anniversary and while the year was much less celebratory than had been planned due to the COVID-19 pandemic, it was noteworthy that in July, the Park Board dedicated the property on E. St. Charles Road as Centennial Park, the first new park in Elmhurst in more than three decades with the name having been chosen to commemorate the 100th anniversary. Then in early 2021, the Abbey was sold to Elmhurst Community Unit School District 205. The proceeds from the sale were then used in 2021-22 to update the former Redeemer Center, now known as the Centennial Recreation Center, and to develop a new park and playground on the site.

Also in 2021-22, the Park District acquired ownership of four parcels of property (three through a transfer from the City of Elmhurst) totaling just over an acre of land on Monterey Avenue in the Pick Subdivision, resulting in the establishment of another new park – Pick Park.

Overview of the City of Elmhurst: Elmhurst (incorporated in 1882) is a community rich in culture and history, dating back to its settlement in 1834. While the suburbanization of Chicago encompassed Elmhurst and many other regional communities, Elmhurst clearly developed as a community with its own distinct heritage and image, casting aside its suburban label. Elmhurst is a highly livable and sustainable community that has its own symphony orchestra, art museum, historical museum and various other cultural offerings that appeal to residents and visitors alike. Located approximately 16 miles west of the Chicago Loop, Elmhurst is easily accessible via highway and rail. Interstates 294 and 290 intersect on the City's east side, providing both north-south and east-west access that links with the City of Chicago to the east and O'Hare Airport 12 miles north. The community is served by commuter rail on Metra's Union Pacific West Line, with a station stop in the heart of Downtown Elmhurst. The City of Elmhurst has a healthy business and industry base, with numerous retail business areas outside the downtown area. The City is also home to three industrial parks located in the perimeter areas of the community.

Elmhurst has already realized the growth pressures of the past several decades and is in a period of very slow growth fueled largely by redevelopment. In the past two decades, numerous older homes and commercial buildings have been demolished to make way for new larger homes or townhouse/condominium developments. According to the Chicago Metropolitan Agency on Planning, the population of Elmhurst is projected to grow to 43,075 by the year 2030, an increase of less than one percent. The 2020 Census illustrates that this number has already been surpassed with 45,786 as the City of Elmhurst population.

Elmhurst offers its residents the conveniences and amenities that come with having access to one of the largest major metropolitan areas in the country, while providing its own services, character and amenities that provide a high quality of life for residents. For additional economic and demographic data on the City of Elmhurst and the Elmhurst Park District, please refer to the charts on the following pages. On the next page is a map of District properties.

2023 BUDGET: BUDGET CHARTS AND PROFILE



ELMHURST PARK DISTRICT PARK AND FACILITY MAP

Parks

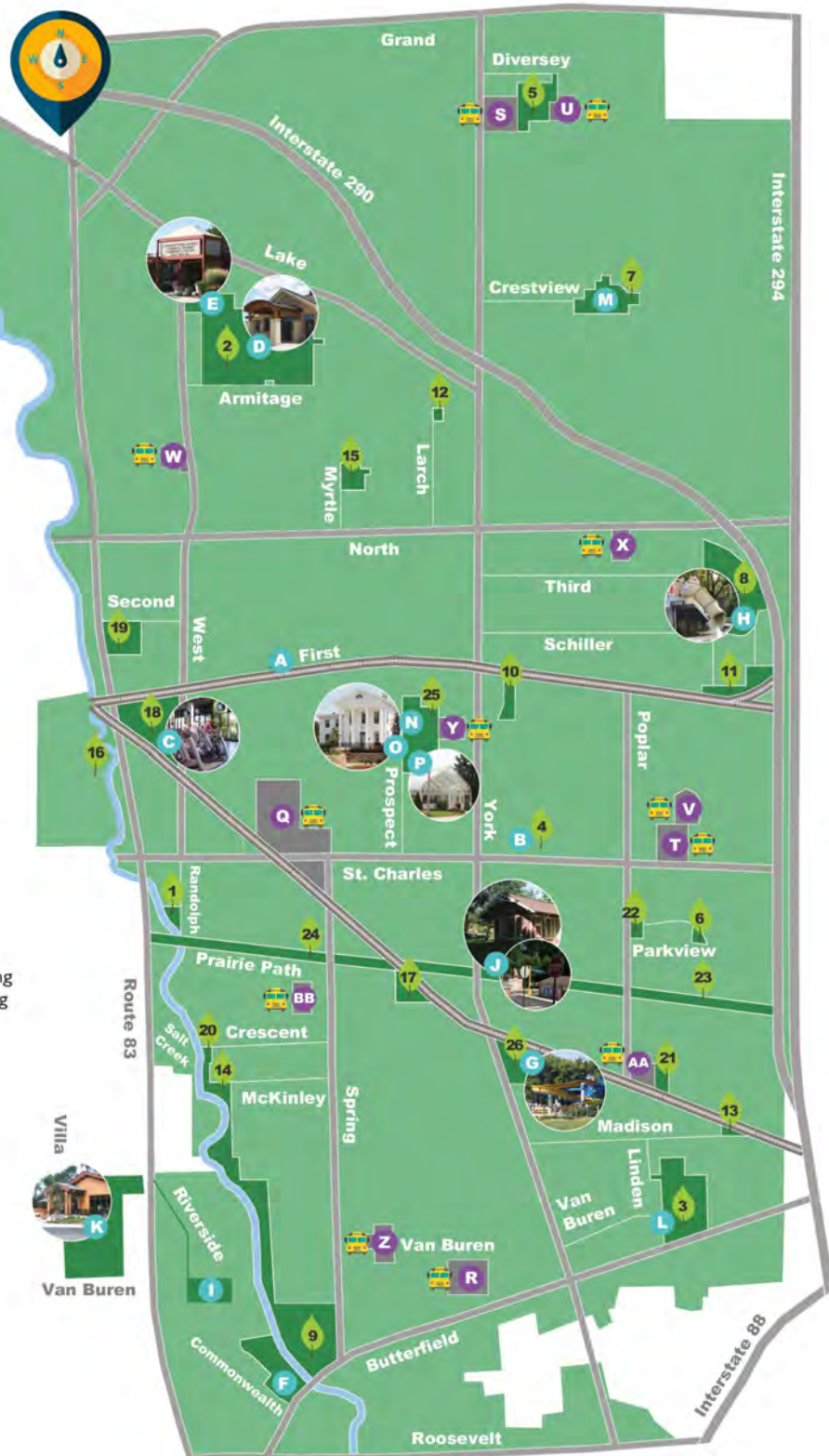
- 1 Ben Allison Park
- 2 Berens Park
- 3 Butterfield Park
- 4 Centennial Park
- 5 Conrad Fischer Park
- 6 Crescent Park
- 7 Crestview Park
- 8 East End Park
- 9 Eldridge Park
- 10 Glos Memorial Park
- 11 Golden Meadows
- 12 Jaycee Tot Lot
- 13 Kiwanis Park
- 14 Maple Trail Woods
- 15 Marjorie Davis Park
- 16 Pick Park
- 17 Pioneer Park
- 18 Plunkett Park
- 19 Salt Creek Park
- 20 Sleepy Hollow Park
- 21 Van Voorst Park
- 22 Washington Park
- 23 Wild Meadows Park
- 24 Wild Meadows Trace
- 25 Wilder Park
- 26 York Commons Park

Facilities

- A Administrative Office
- B Centennial Recreation Center
- C Courts Plus Fitness Center
- D The Hub at Berens Park
- E Joanne B. Wagner Community Center
- F Eldridge Park Recreation Building
- G Norman P. Smalley Pool/Skate Park
- H East End Pool
- I Maintenance Facility
- J Safety Town/The Depot
- K Sugar Creek Golf Course
- L Butterfield Park Recreation Building
- M Crestview Park Recreation Building
- N Wilder Park Recreation Building
- O Wilder Mansion
- P Wilder Park Conservatory & 225 Prospect Building

Schools

- Q York High School
- R Bryan Middle School
- S Churchville Middle School
- T Sandburg Middle School
- U Conrad Fischer
- V Edison
- W Emerson
- X Field
- Y Hawthorne
- Z Jackson
- AA Jefferson
- BB Lincoln



2023 BUDGET: BUDGET CHARTS AND PROFILE



Demographic and Economic Statistics – Last Ten Fiscal Years December 31, 2021 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2012	44,385	1,895,505,810	42,706	7.20%
2013	44,745	1,941,798,765	43,397	7.20%
2014	45,105	2,052,954,075	45,515	5.40%
2015	45,469	2,150,638,231	47,299	4.50%
2016	46,387	2,194,058,713	47,299	4.70%
2017	46,387	2,220,870,399	47,877	3.70%
2018	46,662	2,292,457,398	49,129	3.20%
2019	46,749	2,586,481,923	55,327	2.70%
2020	45,556	2,636,826,836	57,881	7.10%
2021	45,786	2,773,198,218	60,569	7.10%

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

Principal Employers – Current and Nine Fiscal Years Ago December 31, 2021 (Unaudited)

Employer	2021			2012		
	Employees	Rank	Employees as a Percentage of District Population	Employees	Rank	Employees as a Percentage of District Population
Edwards-Elmhurst Healthcare	2,800	1	6.12%	2,173	1	4.90%
Elmhurst School District #205	1,223	2	2.67%			
McMaster-Carr Supply Co.	800	3	1.75%	850	2	1.92%
Elmhurst University	688	4	1.50%	600	3	1.35%
The Chamberlin Group	550	5	1.20%	350	4	0.79%
Semplex Corporation	260	6	0.57%			
City of Elmhurst	244	7	0.53%	256	9	0.58%
FedEx Freight, Inc.	200	8	0.44%			
Superior Ambulance	200	9	0.44%			
Safeway Services LLC	180	10	0.39%			
Sterling Engineering, Inc				320	5	0.72%
Duchossois Industries, Inc				300	6	0.68%
Patten Industries, Inc				276	7	0.62%
Patten Power Systems				276	7	0.62%
Laboratory Corp. of America				250	10	0.56%
S & S Automotive Inc				250	10	0.56%
Total	7,145		15.61%	5,901		13.30%
Total Population			45,786			44,385

2023 BUDGET: BUDGET CHARTS AND PROFILE



Principal Property Taxpayers – Current Year and Nine Years Ago December 31, 2021 (Unaudited)

Taxpayer	2021 Tax Levy			2012 Tax Levy		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
McMaster Carr Supply Co	\$ 20,881,000	1	0.74%	\$ 15,981,930	2	0.76%
Three Galleria Tower	16,853,000	2	0.60%			
Morningside Elmhurst LLC	13,056,160	3	0.47%			
100 North Addison LLC	10,028,070	4	0.36%			
Bellweather Enterprise	9,614,020	5	0.34%			
Elmhurst Memorial Healthcare	9,576,270	6	0.34%	63,897,880	1	3.05%
Royal Management Corp.	6,873,020	7	0.25%	5,657,150	4	0.27%
678 North York St LLC	6,391,580	8	0.23%			
Timothy Place NFP	4,779,620	9	0.17%			
Elmhurst Place APTS	3,921,580	10	0.14%			
Federal Construction LLC				12,026,160	3	0.57%
UBS Realty Investors LLC				5,204,210	5	0.25%
Horizon Group VIII LLC				5,144,250	6	0.25%
Patten Tractor & Equipment				4,484,930	7	0.21%
VIP Elmhurst II LLC				4,381,120	8	0.21%
650 Grand LLC				3,574,920	9	0.17%
375 W Lake St LLC				3,546,660	10	0.17%
	<u>101,974,320</u>		<u>3.64%</u>	<u>123,899,210</u>		<u>5.91%</u>

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

Data Source: County Clerk's Office

2023 BUDGET: BUDGET CHARTS AND PROFILE



Capital Asset Statistics - December 31, 2021 (Unaudited)

Function/Program	2010	2011-2015 unchanged	2016	2017-2018 unchanged	2019	2020	2021
Parks and Recreation							
Parks							
Total Acreage	462	463	464	468	471	474	474
Number of Parks	28	28	28	28	28	29	29
Facilities (Number)							
Playground	18	18	18	18	18	18	18
Indoor Swimming Facilities	1	1	1	1	1	1	1
Outdoor Swimming Facilities	2	2	2	2	2	2	2
Sprayground	1	1	1	1	1	1	1
Miniature Golf	1	1	1	1	1	1	1
Conservatory/Museum	1	1	1	1	1	1	1
Lagoon	1	1	1	1	1	1	1
Outdoor Skating Area	1	1	1	1	1	1	1
Cross Country Ski Trails	2	2	2	2	2	2	2
Community Center	1	1	1	1	1	1	1
Football/Soccer Fields	26	26	26	26	26	26	26
Ball Diamonds	28	28	28	28	28	28	28
Climbing Wall	1	1	1	1	1	1	1
Racquetball Courts	3	3	3	3	3	3	3
Tennis Courts-Indoor	6	6	6	6	6	6	6
Tennis Courts-Outdoor	27	27	27	27	27	27	27
Picnic Areas	12	12	12	12	12	12	12
Outdoor Basketball Courts	13	13	13	13	13	13	13
Sled Hill	4	4	4	4	4	4	4
Café/Concession Stands	6	6	6	5	4	4	4
Roller Hockey Courts	3	3	3	3	3	3	3
Skateboard Park	1	1	1	1	1	1	1
Community Garden	1	1	1	1	1	1	1
Senior Center	1	1	1	1	1	1	-
Health and Fitness Center	1	1	1	1	1	1	1
Walking/Biking Trails	5	5	5	5	5	5	5
Historical Structure	1	1	1	1	1	1	1
Synthetic Turf Fields	2	2	2	2	2	2	2
Garden Plots	75	75	75	51	51	51	51
Data Source: District Records							

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Vision 2020 Plan

In 2016-17, the Board of Park Commissioners and staff updated the District's Comprehensive and Strategic Plans using a process that included community feedback, a needs assessment and defining future priorities. By undergoing this process, the Board prepares for future community desires and needs along with clarifying organizational direction for focused decision-making. Since the inception of the District's first Comprehensive Plan and Strategic Plan, the Board and staff have implemented projects, programs, and initiatives based upon the priorities articulated during the planning process.

Development of Vision 2020 Plan

Overview: From fall 2016 to spring 2017, the Board and staff undertook the Vision 2020 process to update the District's 2007 Comprehensive Plan and 2013-17 Strategic Plan. While a Comprehensive Plan and a Strategic Plan are unique in their purpose and scope, they have interrelated goals and development processes. Therefore, the Board and staff combined them into a single guiding document named the Vision 2020 Plan. The Plan incorporates the broad themes and specific goals and tactics for comprehensive planning (e.g., physical asset and program improvements) and strategic planning (e.g., internal operations, communications, and financial improvements).

Planning Process Phases: Organized into four phases as described below, the Vision 2020 planning process consisted of the following components: a needs assessment; visioning; identifying and evaluating community needs, priorities, and opportunities; and creating a phased implementation and financial plan.

Engage: The first phase included conversations with and input from a wide variety of community stakeholders and employee groups to gain an understanding of needs and priorities and to communicate how they could be actively engaged in the process. The forums for collecting feedback during this phase included open houses, scientific and online surveys, focus groups, interviews, online comment forms, etc.

Analyze: During the second phase, a comprehensive needs analysis was developed based on data collected about the District and the region, including an inventory and assessment of parks, open space, trails, recreation facilities, and program offerings along with demographic, recreation trends, and level of service analyses.

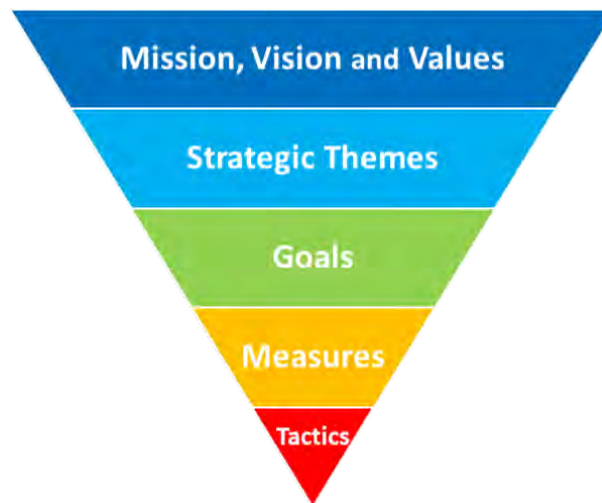
Envision: During the third phase, the Board and staff created a shared long-term vision for the District based on the Engage and Analyze phase results, including key findings, strategic themes, and goals to address those findings. Alternative strategies for programming and existing/new parks, facilities, and open spaces were evaluated and refined into a set of strategies and recommendations the District could implement to address strategic themes and goals.

Implement: In the final phase, the Board and staff refined action items based on the near and mid-term capital and operational strategies and recommendations developed during the Envision phase. These action items were outlined in a five-year Strategy Action Plan. In July 2017, the Board approved the final Vision 2020 Plan document, which included a summary of the Vision 2020 feedback collected, needs assessment data and analysis, and key findings and recommendations.

District Strategy

As part of the Vision 2020 Plan Process, the Board and staff reviewed and updated the District's existing **mission** and **vision** statements and established District **values** to serve as the guiding philosophy for the creation of District strategy. Subsequently, staff participated in collaborative workshops to identify organizational strengths, weaknesses, opportunities, and threats as well as brainstormed key priorities for the next three to five years. These key priorities provided the framework for developing **strategic themes**, which are broad macro-oriented statements that provide organizational direction.

Staff then developed three to five-year **goals** (broad statements describing what the District must achieve to execute strategy) and one to two-year **tactics** (programs, activities, projects or actions) to outline what needs to be accomplished to address the strategic themes and goals and the specific actions to take to implement them. The goals and tactics reflect Vision 2020 Plan findings and priorities.



Vision 2020 Strategic Work Plan (SWP)

The Strategic Work Plan (SWP) is the action plan that outlines the specific goals and tactics to implement District strategy and drive budget priorities. The SWP format includes an overview of the District's mission, vision, values, themes, and goals as well as the detailed action plan for each tactic (i.e., goals/values addressed, cost range, timeframe, lead/staff involved, and implementation goal).

SWP Monitoring and Review: As part of the Board's governance and to ensure the Plan remains relevant and effective as a long-range planning tool and responsive to the community's changing needs, the Board and staff review the SWP at least annually. As a result, it evolves based on ongoing shifts, opportunities, and challenges in the District's operating, economic, and political environments. For example, the Board and staff refocused Vision 2020 strategy in 2020-22 due to the operational and financial impacts of the pandemic and continued to update the annual SWP to guide short-term steps to accomplish Vision 2020 priorities, including completing some of the large-scale projects with dedicated funding. The Board and staff also monitor and report progress on the SWP bi-annually (in the Board's Mid-year and Year-end Vision 2020 Progress Reports) to track the status of the overall achievement of Plan Themes.

Despite 2020 being the last year of the three-year strategic plan cycle, the Board and staff continued to postpone the comprehensive update of strategic plan priorities due to the continuing restrictions and

financial and operational impacts of the pandemic. On July 11, 2022, the Board provided consensus on Vision 2020 Plan large-scale project planning for 2023-25 to address some of the unmet needs in the Plan, including moving forward with the dog park and Pick Park development and improving park and facility maintenance, which shaped capital and work planning.

On October 24, 2022, the Board also provided consensus for the District to reassess and update long-term comprehensive and strategic plan priorities in 2023. Based on community and employee feedback, the Board and staff will assess critical issues for parks, facilities, programming/services, communications, finance, and internal operations. These critical issues will steer the development of new strategic priorities to successfully implement Vision 2020 Plan strategy in the future.

2023 SWP Development: As in previous years, the annual SWP review and update occurred prior to preparing the 2023 budget to allocate adequate resources to address the Plan's priorities. To develop the proposed 2023 SWP goals and tactics, staff critically reviewed the District's progress towards completing the 2022 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the District's long-term strategy, including the aforementioned Board direction on Vision 2020 Plan large-scale 2023-25 capital projects. The Board reviewed (August 22, 2022) and reached preliminary consensus (September 12, 2022) on the proposed 2023 SWP goals and tactics for 2023 budget and work planning. The Board will formally approve the SWP as part of the final 2023 Budget document (2023 SWP on pages 44-46). Department/function-specific work plan projects/initiatives are included in the department/function 2023 Work Plan sections in the Expenditures by Function section of this document.



Vision 2020 2023 Strategic Work Plan Mission, Vision, Values, Themes and Goals

Mission	We enrich lives while having fun.
Vision	To be a national leader in providing memorable parks and recreation experiences to our community.
Values	
Fun Integrity Customer Service Excellence Community Focused	We will inject fun and passion in what we do every day. We will always do the right thing and we will do it the right way. We will exceed customer expectations consistently and present the 'wow' moment. At the end of the day, it's all about the community we serve.
Themes	Goals
PA PARKS Meet community need for parks, open space, and outdoor amenities.	PA1: Maintain and update existing parks, open space, and amenities.
	PA2: Address open space and amenity deficiencies and equitability.
	PA3: Provide new recreational opportunities to respond to community needs.
FA FACILITIES Meet community need for new and existing indoor recreation space.	FA1: Maintain and update existing facilities.
	FA2: Invest in new indoor facilities / space to respond to community needs.
	FA3: Optimize use of existing facilities.
PR PROGRAMMING Innovative programming to meet community needs.	PR1: Remain aware of and responsive to trends.
	PR2: Invest in core services.
	PR3: Provide sustainable, high quality and inclusive program offerings.
CO COMMUNICATIONS Exceptional and consistent guest experience.	CO1: Foster a customer-first environment.
	CO2: Enhance community engagement.
FI FINANCE Sustainable revenues strategies and funding options.	FI1: Develop strategies to improve financial sustainability.
	FI2: Seek alternate sources of revenue.
IO INTERNAL OPERATIONS Strengthen Organizational Culture.	IO1: Continue to invest in training, continuing education, and personal development.
	IO2: Improve internal communication and engagement.
	IO3: Assess operational needs and organizational structure.
	IO4: Become a more data-driven organization.
	IO5: Increase focus on Districtwide succession planning.

2023 STRATEGIC WORK PLAN TACTICS







Year 6										
Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Lead	Staff Groups	Implementation Goal	Progress
PA	PA1	Restore Sugar Creek Golf Course creek	Community Focused, Integrity	\$\$\$\$	August 2017	June 2023	Director of Courts Plus/Wilder Mansion	Courts Plus/Wilder Mansion, Sugar Creek Golf Course, Village of Villa Park	Restore Sugar Creek by addressing engineering and design recommendations and utilizing grant funding.	
PA	PA1, PA2, PA3	Complete design development and engineering of Pick Park	Community Focused, Integrity, Fun	\$	August 2022	July 2023	Director of Facilities	Facilities, Parks, Administration	Pending notification of OSLAD grant application, hire Upland Design to complete design development and engineering of Pick Park based on master plan approved by the Board in 2022.	
PA	PA1, PA2, PA3	Complete design development and engineering of dog park	Community Focused, Integrity, Fun	\$\$	April 2018	June 2023	Director of Facilities	Facilities, Parks, Administration	Hire Upland Design to complete design development and engineering of dog park based on master plan approved by the Board in 2018.	
PA	PA1, PA2, PA3	Develop dog park operating plan	Community Focused, Customer Service Excellence, Integrity, Fun	\$	February 2023	August 2023	Director of Facilities	Management Team, All Departments	Create a plan for operating the dog park, including staffing, maintenance, supply, and technology needs to open the park in 2024.	
PA	PA1	Redevelop Ben Allison Park	Community Focused, Integrity, Fun	\$\$\$	August 2022	October 2023	Director of Facilities	Facilities, Parks, Marketing & Communications	Replace playground equipment and surface, add pathway to connect corner of Surf and West to sled hill and playground, and relocate tee-ball field and replace backstop. Hold grand opening.	
PA	PA1	Expand park operations staffing	Community Focused, Customer Service Excellence, Integrity	\$\$\$	January 2023	May 2023	Director of Parks	Parks, Human Resources	Based on the increase of park space and the Vision 2020 needs assessment that identified the critical need to improve park maintenance operations, hire and train two new Parks employees to improve the delivery of services, strengthen park operations, and perform upgrades to landscaping, athletic fields, and grounds maintenance (previously performed by contractors).	
FA	FA1, FA2, FA3, PR3	Update Vision 2020 indoor facility plans	Community Focused, Integrity, Fun	\$\$	January 2023	December 2023	Division Manager-Strategy & Planning	Management Team, All Departments	Driven by community engagement, current and future indoor space needs, and the District's economic and operating environment, reevaluate and determine future indoor facility project priorities and capital plans as part of updating the Vision 2020 Plan and to guide long-term financial planning.	
FA	FA1	Expand facility operations staffing	Community Focused, Customer Service Excellence, Integrity	\$\$\$	January 2023	March 2023	Director of Facilities	Facilities, Human Resources	Based on the increase of indoor facility spaces and outdoor park amenities and the Vision 2020 needs assessment, hire and train two new facility maintenance employees to provide custodial and maintenance operations support, which will ensure all facilities are maintained to District standards.	
PR	PR1, PR2, PR3, FI1	Continue investing in programming, amenities, and services identified as financially sustainable and meeting community needs	Community Focused, Customer Service Excellence, Integrity, Fun	\$	April 2022	June 2023	Directors of Courts Plus/Wilder Mansion and Recreation	Courts Plus/Wilder Mansion, Recreation, Marketing & Communications, Finance	Continue to invest resources to offer services and programs that are financially sustainable, meet community needs, and address demand (e.g., summer camp, early childhood, older adult, special events, pickleball, etc.)	
PR	PR1, PR2, PR3, CO1	Begin addressing programming feedback from 2023 community engagement	Community Focused, Customer Service Excellence, Integrity, Fun	\$	July 2023	June 2024	Directors of Courts Plus/Wilder Mansion and Recreation	Courts Plus/Wilder Mansion, Recreation, Marketing & Communications	After gathering community feedback for long-range planning, assess how the feedback shapes future programming priorities, determine how resources should be allocated to address those priorities, and begin addressing programming needs.	

2023 BUDGET: LONG-RANGE PLANNING



Theme	Goals	Tactics	EPD Values	Cost	Anticipated Start	Anticipated Completion	Lead	Staff Groups	Implementation Goal	Progress
CO	CO1, CO2	Conduct community engagement to update long-range plans	Community Focused, Customer Service Excellence, Integrity	\$\$	December 2022	October 2023	Division Manager-Strategy & Planning	Marketing & Communications, Administration	Execute effective methods for collecting community input to drive future priorities, ensuring representation from different demographics, users and non-users, user groups, District partners, etc. (e.g., community survey, open houses, focus groups, etc.).	
CO	PA3, PR3, CO1, CO2	Become more equitable and inclusive through training and community engagement	Community Focused, Customer Service Excellence, Integrity	\$	January 2023	December 2023	Executive Director, Division Manager-Strategy & Planning	Park Board, Administration, Marketing & Communications, Human Resources, DEI Team	Conduct Park Board and employee training to increase understanding of equity and inclusion and to effectively connect and engage with community stakeholders and individuals; partner with community groups to support DEI efforts.	
CO	CO1	Conduct customer outreach during transition to new registration software	Community Focused, Customer Service Excellence, Integrity	\$	June 2022	June 2024	Director of Marketing & Communications	Administration, Marketing & Communications, Information Technology, Recreation, Courts Plus/Wilder Mansion, Finance	Create and execute a communications plan to provide education and customer support to the community during the transition to new registration software.	
FI	CO2, FI1	Continue communicating the District's financial condition and future outlook	Community Focused, Integrity	\$	March 2022	December 2023	Director of Marketing & Communications	Marketing & Communications, Facilities, Parks, Administration, Finance	Implement communications plan to continue using different methods and messaging to communicate the District's current financial state, economic environment, and future outlook to create a greater awareness of challenges towards funding capital, maintenance, and operational needs.	
FI	PA1, PA2, PA3, FI2	Seek alternate revenue sources to fund Vision 2020 capital projects	Community Focused, Integrity	\$	September 2022	December 2024	Executive Director, Director of Marketing & Communications	Marketing & Communications, Facilities, Parks, Finance, Administration	To address Vision 2020 capital project priorities, investigate and secure alternate sources of revenue such as grants, donations, sponsorships, etc. (e.g., Pick Park development (Open Space Land Acquisition and Development (OSLAD) grant), dog park (sponsorships)).	
IO	IO1, IO2	Implement recommendations in DEI Organizational Change Report	Community Focused, Customer Service Excellence, Integrity, Fun	\$\$	January 2023	December 2025	Executive Director, Division Manager-Strategy & Planning	Administration, Human Resources, DEI Team, Management Team	Implement DEI project 2023 priorities to become a more diverse, equitable, and inclusive culture and work environment (e.g., leadership training and learning opportunities, anonymous concerns reporting, mentor program, DEI Calendar, etc.).	
IO	IO1, IO2, IO3, IO5	Continue implementing the optimal organizational structure and create employee development and succession plan	Community Focused, Customer Service Excellence, Integrity, Fun	\$	October 2020	June 2024	Division Manager-Human Resources & Risk	Management Team	Continue to determine and implement the optimal organizational structure and create an employee (full-time and part-time) development and succession plan to support current and future operations and the successful execution of District strategy.	
IO	IO2, IO3, IO4	Conduct organizational culture survey to enhance employee engagement and address long-term employee needs	Community Focused, Customer Service Excellence, Integrity, Fun	\$	December 2022	May 2023	Division Manager-Strategy & Planning	Administration, Human Resources, Marketing & Communications	Conduct survey to assess employee engagement and its impact on employee performance and organizational health and to determine future priorities for maintaining a healthy culture.	

COST SYMBOL KEY	
\$	\$0-\$25,000, including staff time
\$\$	\$25,001-\$99,999
\$\$\$	\$100,000-\$499,999
\$\$\$\$	> \$500,000

PROGRESS SYMBOL KEY											
	Just Started		On Track		Nearly Achieved		Achieved		Not Started		Delayed / Deferred

Performance Measurement

Performance measurement provides data to complement decision-making, improve performance, communicate progress, and provide accountability. To address the Government Finance Officers Association's (GFOA) best practice of using performance measures as a link to budget and planning processes, the purpose of the District's performance measures has been to support strategic planning and goal setting, improve/enhance service delivery and customer service, evaluate effectiveness of operations, strengthen accountability, communicate results of programs/services and provide information for effective decision-making including resource allocation. When the measures are aligned with organizational priorities, the Board and staff can use the data to make improvements, validate current practices, evaluate operations and assist with determining budget priorities that reflect long-range plans.

To monitor implementation of the Vision 2020 Plan, staff tracks the Plan's needs assessment metrics and other measures that link to monitoring Plan strategy. Measures are illustrated in the chart below and are or will be tracked and reported semi-annually and/or annually in the Board's Vision 2020 Progress Report. Staff continue to utilize and refine the data available and performance targets for these measures to provide a snapshot of how actual performance compares to the target goal. By tracking achievement of performance targets, staff can assess the effectiveness of current District strategy and make adjustments to work plans and the allocation of resources to ensure successful Vision 2020 implementation. Based on the update to Vision 2020 strategy and priorities in 2023, staff will reassess which measures are still applicable and if new measures are needed to assess Vision 2020 performance.

Performance Measure	Performance Target	Reporting
Parks Theme		
Capital Assets Condition Ratio	50.0%	Annually
Park Assessments	To be determined	Future
Level of Service Standards	To be determined	Future
Park Use	To be determined	Future
Facilities Theme		
Facility Assessments	To be determined	Future
Level of Service Standards	To be determined	Future
Facility Usage %	To be determined	Future
Programming Theme		
Program Success Rate	80.0% or above	Semi-annually
Total Unique Registrants	8,800	Semi-annually
% of Unique Resident Households Completing a Transaction	50.0%	Semi-annually
% of Program & Pass Registrants by Age Group	Range from 19% to 65%	Semi-annually
Program Life Cycle Distribution	To be determined	Future
Communications Theme		
Customer Service Quality Rating	90.0%	Annually
Net Promoter Score®	70.0%	Annually
Financial Theme		
Percent of Non-tax Revenue	55.0% or above	Annually
Met Reserve Targets - 1st Tier	Met Board Reserve Policy Targets	Annually
Met Reserve Targets - 2nd Tier	Met Budget Target	Annually
Debt Service Ratio	20% or below	Annually
Program Revenue Per Unique Registrant	\$500	Semi-annually
Fund Balance as a Percentage of Expenditures	Met Board Fund Balance Policy	Annually
Cost Recovery Goals	To be determined	Future
Internal Operations Theme		
Organizational Culture Survey Ratings	To be determined	Annually

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

Long-range Budget Plan

Staff develops a Long-range Budget Plan that projects the District's financial condition for the next six years. Along with the Capital Improvement Plan, the Long-range Budget Plan ensures that the District has the resources necessary to implement long-range goals and meet community needs as articulated in the Vision 2020 Plan. Using this Plan, the Board can assess the long-term financial implications of current and proposed policies, programs, personnel, capital projects and debt and decide on a course of action to achieve District priorities. More specifically, the long-range forecasting of revenues and expenditures in one document achieves the following:

- Provides an understanding of available funding.
- Evaluates financial risk.
- Assesses the level at which services can be sustained.
- Assesses the level at which capital investments can be made.
- Identifies future commitments and resource demands.
- Identifies the key variables that cause changes in revenue levels.

Methodology:

While developing the 2023 Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses listed on pages 49-50. Using conservative assumptions, staff compared prior year trends and projected long-range Capital Improvement Plan figures and future debt obligations along with the 2023 Budget to develop budget projections for 2024 to 2027. This Plan is a work in progress, as it must be regularly monitored and periodically updated to reflect changing economic conditions and organizational priorities.

Long-range Budget Analysis:

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget	2027 Budget
Revenues*	12,812,777	15,653,209	17,164,812	20,222,868	20,040,599	20,486,021	20,938,759	21,379,059
Expenses*	10,521,047	11,145,365	14,812,927	16,766,812	17,582,026	18,173,175	18,781,855	19,421,490
Net Operating Difference	2,291,730	4,507,844	2,351,885	3,456,056	2,458,573	2,312,846	2,156,904	1,957,569
Transfer Revenue/Bond Proceeds	1,505,821	2,198,856	2,694,291	3,606,821	2,991,440	3,049,718	3,109,162	3,169,794
Capital Expenses	(1,456,292)	(2,308,226)	(4,436,943)	(4,615,194)	(4,925,013)	(3,290,757)	(3,081,771)	(1,449,708)
Transfer Expenses	(3,116,008)	(1,701,816)	(4,038,733)	(4,666,301)	(5,098,381)	(5,126,161)	(5,154,257)	(5,182,680)
Net	(774,749)	2,696,658	(3,429,500)	(2,218,618)	(4,573,381)	(3,054,354)	(2,969,963)	(1,505,025)

*Excluding Capital Expenses, Transfers and Bond Proceeds

Projected Long-range Budget Plan (summary)

As illustrated in the chart above, staff projects surpluses in the operating budgets for 2023 through 2027. When capital and transfer expenses are included in the projections, the District's net total future budgets exhibit a deficit. The projected deficits are due to asset management and other vehicle and equipment replacement in the Long-range Capital Plan from 2023 to 2027. The District must continue to utilize and build reserves and pursue outside funding opportunities to fund capital budget needs or make spending adjustments in the operating and capital budgets.

2023 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

Estimated Projected Long Range Budget Plan								
	2020	2021	2022	2023	2024	2025	2026	2027
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
Revenues								
Taxes	9,052,815	9,590,771	9,563,897	10,079,178	10,499,236	10,709,221	10,923,406	11,141,874
Donations, Advertising, Scholarships	70,073	260,674	52,075	78,000	80,700	80,700	80,700	80,700
Grants	2,825	21,230	-	672,516	-	-	-	-
Program Fees 3200	1,550,814	2,733,994	4,177,207	5,354,150	5,513,494	5,677,593	5,846,588	6,020,627
Rentals	380,366	697,649	634,943	815,576	832,031	848,900	866,194	883,925
Passes, Memberships, Daily Uses	1,520,740	2,119,195	2,494,319	2,928,336	2,855,132	2,883,683	2,912,520	2,941,645
Merchandise Sales	111,680	216,940	210,621	250,436	215,819	241,727	265,145	266,071
Transfers	1,187,899	357,917	1,849,941	3,598,890	2,983,351	3,041,467	3,100,745	3,161,210
Bond Proceeds/Misc Revenue	317,922	1,840,939	844,350	7,931	8,090	8,251	8,416	8,585
Interest	123,464	12,756	31,750	44,676	44,186	44,196	44,206	44,216
Total Revenues	14,318,598	17,852,065	19,859,103	23,829,689	23,032,039	23,535,739	24,047,921	24,548,853
Revenue less Transfers and Bond Proceeds			17,164,812	20,222,868	20,040,599	20,486,021	20,938,759	21,379,059
Estimated Non Tax Revenue %			44.3%	50.2%	47.6%	47.7%	47.8%	47.9%
Expenses								
Salaries & Wages	6,042,508	6,246,128	8,242,856	9,263,621	9,634,166	10,019,532	10,420,314	10,837,126
Services								
Health Care 5020	836,722	697,401	958,129	1,091,367	1,156,849	1,174,202	1,191,472	1,209,344
IMRF 5040	306,117	397,144	558,957	380,297	403,115	409,162	409,741	415,887
Insurance 5050	308,091	264,602	287,395	268,404	284,508	288,776	293,108	297,504
FICA 5060	443,094	454,649	630,499	708,667	751,187	762,455	773,892	785,500
Legal 5101	35,187	60,483	54,102	55,152	58,152	58,229	58,308	58,387
Consulting 5102	26,290	38,204	136,125	177,000	187,620	190,434	193,291	196,190
Audit Fees 5160	20,660	20,960	23,850	24,850	26,341	26,436	26,533	26,632
Program 5200	314,484	466,436	551,321	832,873	882,845	896,088	909,529	923,172
Cont Ed 5340	13,236	13,368	46,078	76,992	81,612	82,836	84,078	85,339
Phones 56XX	88,097	85,452	109,563	131,982	139,901	141,999	144,129	146,291
Utilities 57XX	417,988	526,687	515,193	635,478	673,607	683,711	693,966	704,376
Other	798,979	813,702	1,165,496	1,282,415	1,354,147	1,374,459	1,394,749	1,415,670
Services	3,608,945	3,839,088	5,036,708	5,665,477	5,999,884	6,088,787	6,172,795	6,264,292
Repairs	132,321	174,160	239,063	220,875	234,128	248,175	263,066	278,850
Supplies	737,273	885,989	1,294,299	1,616,838	1,713,848	1,816,679	1,925,680	2,041,221
Total Operating Expenses	10,521,047	11,145,365	14,812,926	16,766,811	17,582,025	18,173,174	18,781,855	19,421,489
Net Income (except Capital and Transfer Expenses)	3,797,551	6,706,700	5,046,177	7,062,878	5,450,014	5,362,565	5,266,066	5,127,364
Capital	1,456,292	2,308,226	4,436,943	4,615,194	4,925,013	3,290,757	3,081,771	1,449,708
Debt Service/Transfers	3,116,008	1,701,816	4,038,734	4,666,302	5,098,381	5,126,162	5,154,258	5,182,681
Total Expenses (Operating, Capital and Debt)	15,093,347	15,155,407	23,288,603	26,048,307	27,605,420	26,590,093	27,017,883	26,053,878
Net	(774,749)	2,696,658	(3,429,500)	(2,218,618)	(4,573,381)	(3,054,354)	(2,969,963)	(1,505,025)

Long-range Budget Assumptions:

Staff uses the following assumptions to prepare revenue and expense projections for the Plan.

Revenues

- Taxes - In all funds, the average rate used in 2024 is 4.2% and 2.0% through 2027. Tax revenue is allocated across funds to maintain revenues over expenses and keep cash and investment targets achievable.
- Donations, Advertising, and Scholarships - These line items are consistent with historical actual figures, other than one-time developer donations that cannot be predicted.
- Grants - Projected based on any known awarded grants.
- Program Fees – Projected to increase in the Recreation Fund by 3%. Sugar Creek Golf Course fees increase by 2.0% annually.
- Rentals - Projected in the General Fund are increases of 1.0% and Recreation Fund increases are 3.0%. Sugar Creek Golf Course Fund increases are 1.0%.

2023 BUDGET: LONG-RANGE PLANNING



- Passes, Memberships, Daily Uses - Projected to increase in the Recreation Fund by 1.0%. Sugar Creek Golf Course Fund increases are 1.0%.
- Merchandise Sales - Projected to increase by 1.0% in all funds.
- Transfers - Projected to be lower in the next five years, but consistent. Transfers required for debt payments are based on the payment schedule.
- Bond Proceeds/misc. Revenue – Bond proceeds are no longer budgeted as a revenue source per the advice of District auditors. Miscellaneous Revenue is projected to increase by 2.0% in the Recreation Fund.
- Interest - Projected at fairly stable dollar amounts based upon current levels with planned spending down of cash and investment dollars (resulting in less reserves being available to invest).

Expenses

- Salaries and Wages - Are projected to increase annually by 4.0% across all funds.
- Contractual Services - Are projected to increase by 6.0% in 2024 and then increase annually by 1.5%.
- Repairs - Increases are 6.0% annually.
- Supplies - Are projected to increase annually by 6.0%.
- Capital - Capital amounts are based on the District's Long-range Capital Plan.

Future assumptions will be evaluated based on economic trends over a specific time period to ensure that the Long-range Budget Plan remains relevant and realistic.

Cash and Investments and Fund Balance Analysis

The District maintains reserves for the Board to have funds available to meet emergency operating needs, maintain the District's capital assets, and remain proactive with addressing future needs as established in the Vision 2020 Plan. Overall, the projections for cash and investments available on December 31, 2022 and 2023 provide more than six months of savings to operate the District in the event of an unplanned emergency based on the District's average spending per month. Furthermore, as illustrated in the *2023 Cash and Investment Target Summary* chart below for the twelve months ending December 31, 2023, all funds are projected to meet or exceed the first-tier unanticipated emergency cash flow targets established by the Board. If, at the end of a fiscal year, cash and investments fall below the reserve requirements, the Executive Director must prepare and submit a plan for expenditure reductions and/or revenue increases to make the funds whole. A copy of the Board's policies on reserves is on pages 65-66.

2023 Cash and Investment Target Summary

Fund/Department	Proposed 12/31/2022 Cash & Investments	2023		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
		Estimated Revenue	Operating Expenses					
General	3,631,819	4,454,609	4,845,659	3,240,769	50%	2,075,255	YES!	1,165,515
Recreation	4,662,044	10,879,339	12,115,262	3,426,121	15%	1,456,677	YES!	1,969,444
IMRF	452,397	344,418	344,418	452,397	50%	172,209	YES!	280,188
FICA	497,348	474,118	651,285	320,181	50%	237,059	YES!	83,122
Liability Insurance	94,830	323,621	323,621	94,830	10%	32,362	YES!	62,468
Audit	81,056	-	53,696	27,360	50%	-	YES!	27,360
SRA	1,386,281	777,122	743,133	1,420,270	25%	160,783	YES!	1,259,487
Museum	186,352	299,739	377,239	108,852	25%	74,935	YES!	33,917
Sugar Creek	264,067	1,971,941	1,790,259	445,749		300,000	YES!	145,749
Total	11,256,194	19,524,907	21,244,572	9,536,529		4,509,280		5,027,249
Debt Service	117,088	1,370,316	1,370,316	117,088				
Paving & Lighting	3,806	244,939	233,650	15,095				
Capital Improvement Fund	479,174	2,689,527	3,199,769	(31,068)				
IT Cash	54,728	-	-	54,728				
	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

Replenishment of Cash and Investments and Reserve Target Policy

Based on Park Board policy, the first-tier cash and investment targets are the reserve targets for unanticipated emergencies and revenue shortfalls as illustrated on the *2023 Cash and Investment Target Summary* chart on the previous page. The target levels are based on a percentage of operating expenses (excluding reserves funding capital project expenses) or a flat dollar amount and are established by reviewing the unique nature of cash flows for each fund.

In 2007, the Board passed a policy to create a second tier target for meeting projected capital expenses and paying outstanding debt that is over and above the funds needed to meet the first-tier targets established for each fund (see page 64 for the Board's Reserve Policy). This policy provides the Board the ability to maintain the District's healthy financial condition through careful long-range financial planning and, as a result, avoid having to reduce services, personnel or maintenance to fund capital projects unless economic conditions warrant making these types of reductions to the budget. For example, the building of reserves resulted in the Board's ability to complete the Wilder Park Conservatory and Horticulture Complex Renovation project in 2013-14 without jeopardizing the financial condition of the District (reserves were spent down to fund 75% of the project cost that was reimbursed at project completion by the Illinois Park and Recreation Facility Construction grant and to cover the other 25% not funded by the grant).

The second tier target is determined annually based on the five-year funding projections in the Long-range Capital Improvement and the Long-range Budget Plans. Once the target is finalized, the Executive Director determines how the budget will generate the surplus funds necessary to meet that year or future year capital budgets and repay debt. Based on the Board's reserve policy and significantly reduced spending the past few years, the District can, as in prior years, spend down reserves in 2023 in the funds that have the flexibility to cover capital project expenses and debt obligations while still remaining fiscally agile due to strong future reserves based on 2023 Operating Budget projections.

The proposed 2023 Budget includes utilizing \$3,856,731 of current cash and investments from the General Fund (\$695,150), Recreation Fund (\$2,404,080), Museum Fund (\$77,500), Special Recreation Fund (\$100,000), Sugar Creek Golf Course Fund (\$56,759), and the Capital Improvement Fund (\$523,242) to fund various capital projects, including, but not limited to, Administrative Office Roof Replacement, Courts Plus Tennis Ceiling Reflective Coating Replacement, former Lizzadro Museum Abatement and Demolition, Horticultural Complex Improvements, and Sugar Creek Golf Course Creek Restoration Project.

Fund Balance Analysis

On the following page, the *Ending Fund Balances by Fund* chart illustrates the prior year fund balances, projected increases and decreases in fund balances for the current year, and projected year-end fund balances based on the proposed 2023 Budget. As illustrated in both charts on the following page, all funds are projected to have healthy fund balances as of December 31, 2022 and will meet the fund balance target requirements as outlined in the Board's Fund Balance Policy on pages 64-65.

2023 BUDGET: LONG-RANGE PLANNING



2022 Ending Fund Balances by Fund

Major Fund	Minor Fund	Audited 12/31/21 Fund Balance	2022		Projected 12/31/22 Fund Balance	2023		Budgeted 12/31/23 Fund Balance
			Budgeted Revenues	Budgeted Expenses		Proposed Revenues	Proposed Expenses	
General		6,797,623	3,688,294	5,158,744	5,327,173	4,454,609	4,845,659	4,936,123
	IMRF	450,966	505,413	503,982	452,397	344,418	344,418	452,397
	FICA	496,587	574,875	574,114	497,348	474,118	651,285	320,181
	Liability Insurance	(24,340)	359,338	358,967	(23,969)	323,621	323,621	(23,969)
	Audit	79,534	52,000	51,524	80,010	-	53,696	26,314
Total General Fund		7,800,370	5,179,920	6,647,331	6,332,959	5,596,766	6,218,679	5,711,046
Recreation		3,269,298	8,423,810	8,399,391	3,293,717	10,879,339	12,115,262	2,057,794
	SRA	1,475,818	827,638	1,026,184	1,277,272	777,122	743,133	1,311,261
	Museum	203,567	264,664	289,587	178,644	299,739	377,239	101,144
Total Recreation Fund		4,948,683	9,516,112	9,715,162	4,749,633	11,956,200	13,235,634	3,470,199
Debt Service		117,088	2,074,396	2,074,396	117,088	1,370,316	1,370,316	117,088
Sugar Creek Golf Course		1,537,297	1,335,164	1,283,771	1,588,690	1,971,941	1,790,259	1,770,372
Total Operating Budgets		14,403,438	18,105,592	19,720,660	12,788,370	20,895,223	22,614,888	11,068,705
Capital Budget								
Capital Improvement		1,749,354	1,618,500	3,216,538	151,316	2,689,527	3,199,769	(358,926)
	Paving & Lighting	220,200	135,011	351,405	3,806	244,939	233,650	15,095
Total Capital Improvement Fund		1,969,554	1,753,511	3,567,943	155,122	2,934,466	3,433,419	(343,831)
Totals		16,372,992	19,859,103	23,288,603	12,943,492	23,829,689	26,048,307	10,724,874

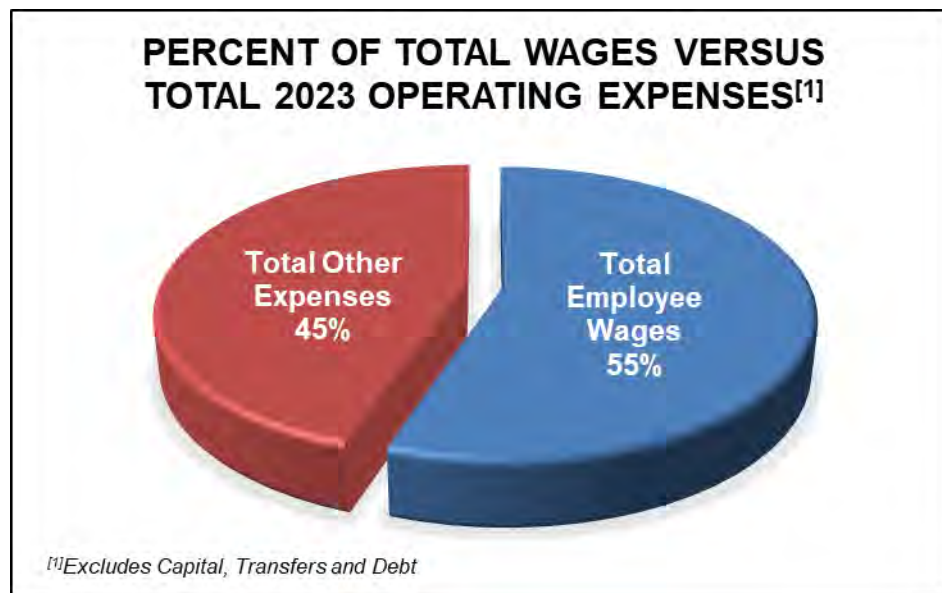
As illustrated in the chart below, the District's fund balances are at sound levels and contribute to the District's healthy financial condition. The General (7.3%), FICA (35.6%), Audit (67.1%), Recreation (37.5%), Museum (13.9%), and Capital Improvement (337.2%) exhibit decreases in fund balances due to planned spend down of second-tier reserves for 2023 operating and capital project needs.

2023 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/22 Fund Balance	2023 Proposed Revenues	2023 Proposed Expenses	Budgeted 12/31/23 Fund Balance	Percentage Change in Fund Balance
General		5,327,173	4,454,609	4,845,659	4,936,123	-7.3%
	IMRF	452,397	344,418	344,418	452,397	0.0%
	FICA	497,348	474,118	651,285	320,181	-35.6%
	Liability Insurance	(23,969)	323,621	323,621	(23,969)	0.0%
	Audit	80,010	-	53,696	26,314	-67.1%
Recreation		3,293,717	10,879,339	12,115,262	2,057,794	-37.5%
	SRA	1,277,272	777,122	743,133	1,311,261	2.7%
	Museum	178,644	299,739	377,239	101,144	-43.4%
Debt Service		117,088	1,370,316	1,370,316	117,088	0.0%
Sugar Creek Golf Course		1,588,690	1,971,941	1,790,259	1,770,372	11.4%
Total Operating Budgets		12,788,370	20,895,223	22,614,888	11,068,705	-13.4%
Capital Improvement		151,316	2,689,527	3,199,769	(358,926)	-337.2%
	Paving & Lighting	3,806	244,939	233,650	15,095	296.6%
Total Capital Improvement Fund		155,122	2,934,466	3,433,419	(343,831)	-321.7%
Totals		12,943,492	23,829,689	26,048,307	10,724,874	-17.1%

Personnel Summary

By continuing to allocate resources conservatively, the District can offer employees competitive benefit packages and remain financially stable while providing the level of service and quality residents expect. The percent of wages as compared to the total operating budget (which excludes expenses for capital improvements and debt service payments) is 55% (as compared to 56% in 2022).



Total full-time equivalents (FTEs) included in the 2023 Budget are 234.6, an increase of 60.1 (34%) as compared to the 2022 Budget since the District now operates in a post-pandemic environment. The 2023 FTE is determined using the actual number of full-time budget positions combined with calculated part-time FTEs using the average hourly part-time rate by function combined with expected part-time merit increases to project total part-time budgeted hours. In 2023, 78 full-time positions are included combined with 156.6 calculated part-time FTEs.

Staffing Changes

To remain proactive in finding the most efficient way to operate and budget personnel costs without affecting the ability to provide services, staff annually review and determine if changes should be made to the organizational structure and supervisory and support staff functions and in filling vacancies. Last year as the District was transitioning out of the pandemic, the 2022 Budget proposed the restoration or creation of nine full-time positions and the addition of numerous part-time staff. In contrast, the proposed 2023 budget recommends the creation of four new full-time positions specifically focused on the District's strategic plan goals to maintain and update existing parks, open spaces, facilities and amenities. The following are noteworthy changes in FTEs.

Parks: This Department is responsible for the maintenance and care of the parks and grounds, including mowing, tree care, trash removal, turf care, snow removal, trail maintenance, athletic field maintenance, as well as the District's horticulture operation, Park Ambassador program and oversight of the District's fleet of vehicles and equipment. To improve the standard of park maintenance provided, staff recommends the following two new positions - Park Specialist II (Coverage) and a Park Specialist III (Athletics Crew Lead). These two positions will increase FTEs in the Parks function by 2.2 (10%).

2023 BUDGET: LONG-RANGE PLANNING



Facilities: This Department is responsible for the scheduling and rental of parks and picnic areas, the operations and maintenance of all District facilities, site amenities, playgrounds, outdoor swimming pools and The Hub, providing trades and custodial support to special events; and management of capital improvement projects and Park Planning responsibilities. To improve the standard of facility maintenance provided, staff recommends two new full-time positions - Facilities Specialist I and Facilities Specialist II. Offsetting these additions is the shift in 2022 of all part-time programming staff at the outdoor pools and the Hub to the Recreation function, thus resulting in a net reduction in Facilities FTEs of 13.2 (33%).

These four new full-time positions proposed expenses are \$264,874 (wages, IMRF, FICA and projected benefits) as detailed earlier in this document (see Transmittal Letter page 20) with more details about the staffing changes available in the Expenditures by Function section on pages 121-164.

Other noteworthy changes in FTEs concerning part-time staffing include the following:

Recreation: FTEs in Recreation are increasing by more than 56 (94%) for two primary reasons. The first is the aforementioned shift of all part-time programming staff at the outdoor pools and the Hub from the Facilities function while the second is the post-pandemic expansion of program offerings and subsequent hiring of part-time staff.

Courts Plus/Wilder Mansion and Sugar Creek Golf Course: Increases are projected in Courts Plus/Wilder Mansion of 12.3 (46%) and Sugar Creek Golf Course of 2.2 (29%) because these functions are also budgeting for a post-pandemic expansion of program offerings and subsequent hiring of part-time staff.

The chart below illustrates the number of actual FTEs for 2020 and 2021, budgeted 2022 and proposed 2023 FTEs and the variance from 2022 to 2023 for each functional area of the District. The organizational chart on page 58 highlights the number of full-time employees by function.

ELMHURST PARK DISTRICT POSITION INVENTORY BY FUNCTION

	Position Inventory by Function					
	Full-time Equivalents (FTE) ⁴					% Change
	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	INCREASE (DECREASE) FY '22 to FY '23	
Administration	3.2	3.3	5.0	5.0	0.0	0.0%
Finance	3.1	3.6	3.0	3.1	0.1	3.3%
Marketing and Communications	2.5	2.5	4.3	4.5	0.2	4.7%
Human Resources	1.1	1.4	2.0	2.1	0.1	5.0%
Information Technology	3.1	3.1	4.2	4.0	(0.2)	-4.8%
Parks	17.2	21.1	21.4	23.6	2.2	10.3%
Facilities	16.5	33.8	40.4	27.2	(13.2)	-32.7%
Recreation	23.4	32.2	60.1	116.5	56.4	93.8%
Courts Plus & Wilder Mansion	20.4	19.8	26.6	38.9	12.3	46.2%
Sugar Creek Golf Course	7.2	7.5	7.5	9.7	2.2	29.3%
TOTAL FULL TIME EQUIVALENT	97.7	128.3	174.5	234.6	60.1	34.4%

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

Illinois Minimum Wage Law

On February 19, 2019, Illinois passed an amendment to the Illinois Minimum Wage Law which will increase the minimum wage in stages. Effective January 1, 2020, the minimum wage increased to \$9.25 per hour. Six months later, on July 1, 2020, the minimum wage increased to \$10.00 per hour. Thereafter, the minimum wage will increase by \$1.00 per hour effective January 1 of each year until the minimum wage reaches \$15.00 per hour on January 1, 2025.

This change in legislation is having a significant impact on the District's part-time and hourly wage classifications and salary expenses over the course of a five year period. Proposed revised salary classifications have been prepared for 2020 through 2025 and the District will also be adjusting salary classifications in order to maintain internal equity for all part-time and seasonal staff. Once the change is fully implemented in 2025, wages will have increased by approximately an additional \$300,000+ annually (this equates to approximately \$500 per part-time and seasonal staff).

Wages

Attracting and retaining employees is essential to the District's success in delivering quality services, developing innovative solutions and operating effectively, which is never more critical in today's highly competitive pandemic impacted employment market. In accordance with policy, the District reviews and adjusts salary ranges in the full-time employee classification system on January 1 of each even numbered year in order to prevent the ranges from becoming outdated. The proposed 2023 Budget includes adjustments for any employees that may be earning less than the revised minimum for their salary grade in 2023. The proposed 2023 Budget also includes an enhanced merit wage increase pool based on individual performance for full (5.4%) and part-time (4%) staff to both recognize the efforts and contributions of current staff but, just as important, to address retention in an extremely challenging labor market.

Health Insurance

The proposed 2023 Budget reflects a projected increase of 13.9% (\$133,238) for health, dental, vision and life insurance expenses as compared to the 2022 Budget. The average cost to the District for employee health insurance is budgeted at \$12,006 in 2023 (90 employees) vs \$11,852 in 2022 (80 employees). The increases are based upon conservative projections of costs for individuals hired into the new positions noted on previous pages.

The District changed from a Defined Benefit rate structure to a Defined Contribution structure with the implementation of the Blue Directions program in 2016. In this model, in lieu of contributing a percent of premium cost, the District sets a specific dollar amount for employees to use towards medical premiums. This design allows the District to better control medical insurance expenditures while offering the employee five different health plan choices with varied price points, most of them at a significantly lower cost for the employee's share than the plans offered in prior years.

The 2023 Budget includes health insurance expenses for 78 full-time employees and 12 eligible part-time employees versus 74 full-time employees and 6 eligible part-time employees in 2022. Part-time employees working over 30 hours per week are eligible for health insurance coverage in accordance with the Patient Protection and Affordable Care Act (PPACA). The District's proposed contribution rate towards health insurance premiums remains unchanged from the 2022 actual rates and for 2023, insurance premium increases resulting from rate or plan changes (unknown at this time) are proposed to be included in the employee's portion of the premiums.

Employee Portion of the Premium: In March 2012, the District introduced an expanded workplace wellness incentive program for employees, which includes participation in various activities promoting health and wellness. In 2017, the program changed from a participatory program to an outcomes based

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

Opt-out Incentive: As a result of the PPACA, health insurance industry experts predicted that the opt-out incentive program would end in 2014. However, changes in the law allow employers to continue offering the incentive. Thirteen employees are projected to waive coverage in 2023 with an estimated savings for the District of approximately \$219,046.

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the IMRF defined benefit pension which is a defined benefit agent multiple-employer public employee retirement system. Employees hired in positions that meet or exceed the prescribed annual hourly standard (1,000 hours annually) must be enrolled in IMRF as participating members and contribute 4.5% of earned gross wages. The statute requires the District to finance the retirement coverage of its own employees. Each year, based on set actuarial assumptions, IMRF calculates an annual required contribution rate that the District must pay on its eligible employee's gross wages. For the 2022 Budget, the District's contribution rate was 9.25% and for the 2023 Budget, the contribution rate is 5.72% (a 38.3% decrease). As a result, despite the additional staffing expenditures proposed in the 2023 Budget, the District's total IMRF expenses are budgeted to decrease by \$178,661. This decrease impacts both the IMRF Fund and the Sugar Creek Golf Course Fund.

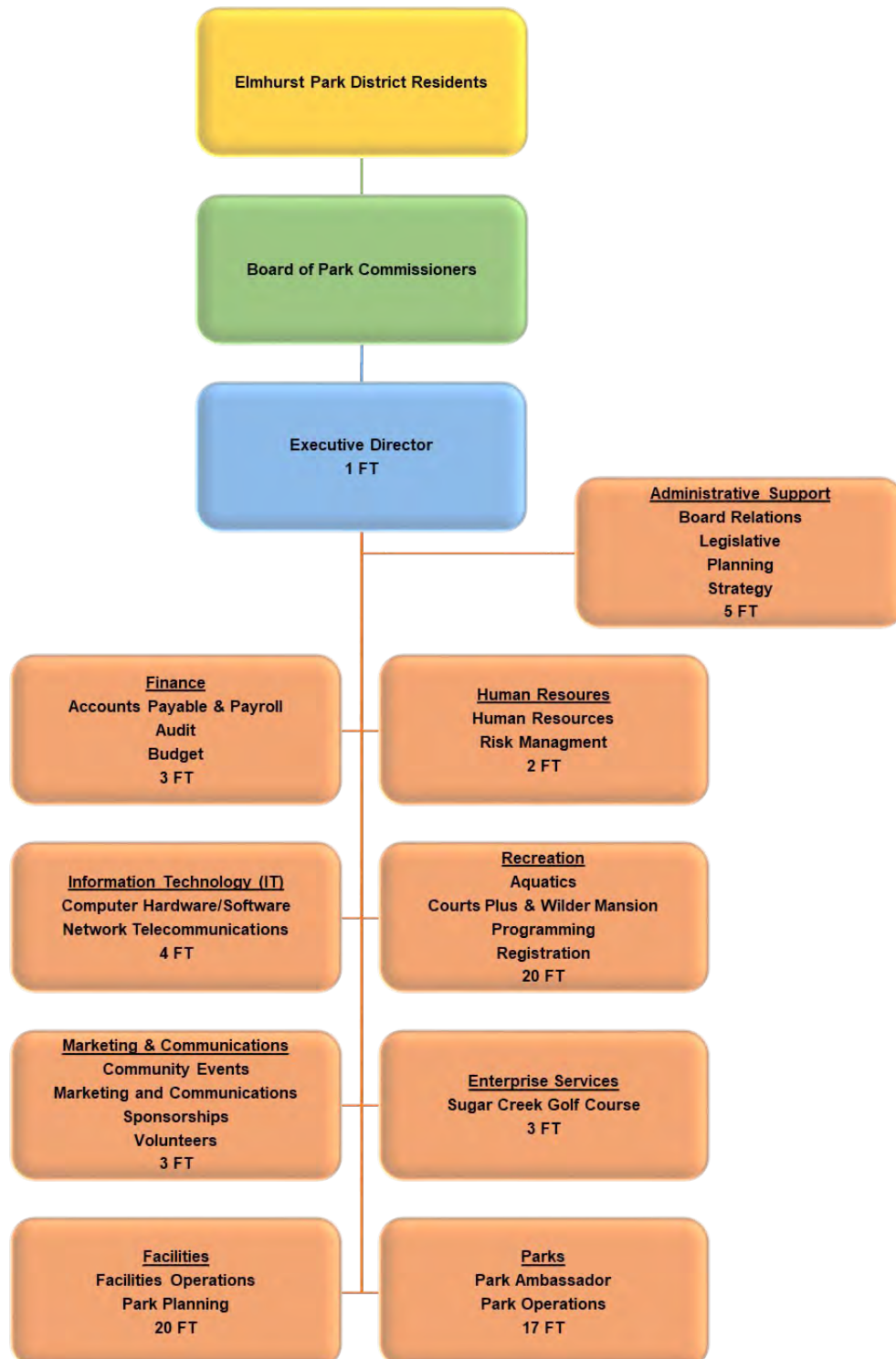
Employee Relations

The District's employee relations program provides the opportunity to thank and recognize employees for their hard work and offer them an opportunity to interact with each other in a non-work atmosphere. The Administration Department 2023 Budget includes \$18,000 for District-wide events such as the Staff Open House, a District outing, and the staff employee picnic. Operational departments also include an additional \$35,350 which is used for specific purposes such as staff meeting supplies, external speakers, and part-time staff recognition.

Continuing Education

Funds spent on continuing education are an investment in the employee and the District, as employees need to stay abreast of current trends and expand their skills to understand changes occurring in their field and provide the complexity of services and tasks required of today's worker. To remain fiscally responsible while continuing to offer this valuable employee benefit, the \$337 per full-time employee amount remains consistent for 2023 as compared to the previous year. Employees receiving approved tuition reimbursement may also be eligible for \$1,000 per year. The total amount budgeted for continuing education for full- and part-time employees is \$76,992, an increase of \$30,914 (67.1%) as compared to the 2022 Budget primarily due to offering leadership training and learning opportunities as part of the DEI Project Implementation Plan (\$25,000). The Park Board's continuing education budget is \$15,450, unchanged from the 2022 Budget.

ELMHURST PARK DISTRICT PROPOSED 2023 BUDGET ORGANIZATIONAL CHART



Budget Process and Reporting Requirements

The District begins the budget preparation process in June with the development of the budget calendar, outlining all the provisions in the law and ends it with Park Board approval of the final budget in December.

The process of compiling and presenting the 2023 budget for approval begins when Administration and Finance staff update the budget manual, which provides guidelines and procedures for completing the budget. Staff are trained on the Executive Director's budget parameters and expectations and budget preparation procedures. The budget is presented as a legislative document that, together with the related appropriating ordinance, will represent Park Board policy concerning the sources and uses of funds for the budget year.

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

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

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

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

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Basis of Budgeting

In preparing the budget, the basic assumption is that revenues and expenditures are based upon a modified accrual basis similar to the District's year-end Audited Financial Statements that are prepared in accordance with Generally Accepted Accounting Principles (GAAP). Some differences may include, but are not limited to, the following examples:

- Timing of programs and actual receipt of payment for these programs may differ.
- Expenses are recorded in the Financial Statements as merchandise is received or services are actually performed without regard as to actual payment of the merchandise or service.
- Depreciation expense in the Sugar Creek Golf Course Fund is not included in the budget, but is included in the Financial Statements.
- Capital expenses in the Sugar Creek Golf Course Fund are included in the budget; however, they are recorded as Fixed Assets in the Balance Sheet in the Financial Statements.

Annual appropriations are adopted for the general, recreation, debt service, capital projects, sugar creek golf course, and internal service funds. All annual appropriations lapse at fiscal year-end.

2023 Budget Calendar

July 12, 2022	Staff trained on and begin capital planning process
July 21, 2022	Staff proposed 2023 Strategic Work Plan review
July and August, 2022	Staff develop proposed major revenue and expense parameters/assumptions
August 4, 2022	Training on budget expectations and preparation guidelines
August 4, 2022	Departments begin inputting preliminary budget proposals into budget software
August 15, 2022	Capital Planning Team reviews and determines proposed Capital Improvement Plan
August 22, 2022	Board achieves consensus on proposed 2023 Strategic Work Plan goals and tactics
September 2, 2022	Departments complete budget entries into budget software
September 16, 2022	Executive Director finalizes budget proposals with staff and cash and investment target estimates
September 28, 2022	Departments complete written budget submission
October 10, 2022	Board reviews and approves Tax Levy Resolution
October 20, 2022	Capital and debt overviews distributed to Board
October 24, 2022	Board reviews Long-range Capital Plan and Debt Service
November 10, 2022	Tentative budget and 2023 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption)
November 14, 2022	Staff present operating budget proposal to the Board. Public notice provided
November 28, 2022	Public hearing on 2022 amended budget (if necessary) and 2023 Budget and Appropriation Ordinance
November 28, 2022	Board continues discussion on proposed budget
November 28, 2022	Truth in Taxation Hearing held, if necessary (if increase of aggregate extension is over 5%)
December 12, 2022	Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments
December 28, 2022	District files Budget and Appropriation Ordinance with DuPage and Cook County Clerks

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Elmhurst Park District 2023 Budget Development Schedule

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

Financial Policies

General

The Elmhurst Park District is committed to sound financial management. This section outlines the formal policies approved by the Park Board to maintain this commitment.

Budget Policies

- Budget development is directed by specific goals and objectives as included in the Board's Strategic and Comprehensive Plans.
- The Budget document must provide enough detail to enable accurate projections of revenues and expenses, separation of capital and operational items, cash flow and subsequent audit trails, and disclosure of planning assumptions.
- Staff cannot plan the expenditure in any fiscal year of more funds than are conservatively projected to be available in that period or fail to provide for appropriate fund balances at year-end.
- The budget (including the tax levy, tax abatements, and long-term debt) must be approved by the Board prior to implementation except for a temporary continuation of the prior year's budget.
- The Executive Director must provide a report to the Board on budget performance on at least a quarterly basis, including a comparison of actual revenues and expenditures to budgeted amounts.
- The District prepares a five-year financial plan that supplements the annual budget and is used to determine funding needs for the capital improvement plan.
- The District must pass and file with the DuPage and Cook County Clerks a combined annual Budget and Appropriation Ordinance (70 ILCS 1205/4-4). The ordinance appropriates the monies necessary to cover the projected expenses and liabilities that the District may incur during the fiscal year. The Board and staff must follow the procedures listed below when preparing and filing the Ordinance:
 - The Ordinance must be adopted within the first quarter of each fiscal year.
 - The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of monies expected to be received during the fiscal year from all sources, an estimate of expenditures for the fiscal year, and an estimate of cash on hand at the end of the fiscal year.
 - The Ordinance must be prepared in tentative form and made available for public inspection no less than thirty (30) days prior to final action.

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



- The Board must hold at least one (1) public hearing regarding the ordinance at least thirty (30) days before it can take final action. Notice of the hearing and a copy of the ordinance must be published in a newspaper circulated in the District at least seven (7) days before the time of the hearing.
- After Board approval, the District must file a certified copy of the ordinance with the DuPage and Cook County Clerks within thirty (30) days.

No further appropriations shall be made at any other time within the fiscal year with the following exceptions:

- A. After the first six (6) months of the fiscal year, the Board may approve, by two-thirds vote, transfers between line items in funds (State law requires some funds remain separate) and also between various items in any fund not exceeding, in the aggregate, 10% of the total amount appropriated for the fund.
- B. The Board may amend the Ordinance by the same procedure as herein provided for the original adoption of the Ordinance, provided that nothing in this section shall be construed to permit transfers between funds required by law to be kept separate.

Each line item must be for a single purpose. To allow for flexibility in spending, given that the Ordinance defines the maximum amount that could be spent if funds are available, appropriation levels are increased 20% over budgeted expenditures for the fiscal year.

- 8. It is the District's policy to avoid transferring funds until near the end of the fiscal year. This timeline enables the Board to better assess which items require additional funding and which items have unexpended funds to re-allocate. However, if any funds have exceeded their approved appropriations, the Board may decide to re-allocate funds after six (6) months.
- 9. State law is followed when preparing and adopting the tax levy including:
 - A. At least twenty (20) days prior to adopting the Tax Levy Ordinance, the Board must meet and formally determine the amount of money it estimates will be levied. This determination must be formalized in a resolution, which the Board must adopt.
 - B. An ordinance must be passed to levy all general taxes upon the taxable property within the District.
 - C. The Tax Limitation Law (tax cap legislation) limits the total levy from exceeding 105% of the prior year levy or the Consumer Price Index, whichever is lower. The Special Recreation Association and Debt Service Funds are excluded from this limitation (35 ILCS 200/18-55).
 - D. As also required by the Truth in Taxation Law, the District must hold a public hearing if the total levy exceeds 105% of the prior year levy. The hearing cannot be held on the same day that the Board holds the hearing on its proposed Budget and Appropriations Ordinance. The hearing requires publication of a notice of the time, date and place of the hearing. It must be published in a paper of local circulation, not more than fourteen (14) days nor less than seven (7) days prior to the meeting. It must be no less than one-eighth (1/8th) page in size, the smallest type used in the notice must be 12 point; it must be surrounded by a black border no less than one-quarter inch wide; and the notice must not be published in the legal notice or classified advertisement sections of the newspaper. There is also specific required language for the advertisement in the Act (Public Act 91-0523).
 - E. A certified copy of the Tax Levy Ordinance must be filed with the DuPage and Cook County Clerks no later than the last Tuesday in December of each year.

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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

Revenue Policies

1. The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support diversified, year-round quality parks and recreation experiences. Other sources of revenue may include, but are not limited to, user and membership fees, retail sales, interest income, grants, contractual receipts, sponsorships, donations, and enterprise projects. The District's goal is for budgeted revenues to be at least 55% non-tax revenue excluding bond proceeds and transfers between funds.
2. The District has cost recovery models for tax supported and enterprise programs and services, which represent all categories of programs and services provided by the District. These models are based on the degree of benefit to the community and fee structures are driven based on this shown benefit. For example, services deemed to benefit mainly individuals are assigned a higher cost recovery goal and those deemed to benefit the entire community have minimal to zero cost recovery. Each program and service is placed within a tier on these models and a cost recovery percent target is assigned to each tier. At least every three (3) years, the cost recovery models are comprehensively reviewed and updated as necessary to ensure future financial sustainability.
3. Fees will not be charged to residents for entrance into parks, trails, playgrounds, sled hills, informal use of outdoor athletic facilities (when not previously scheduled), or conservation areas.
4. Other sources of revenue such as donations, sponsorships, or grants may be used to partially subsidize community-wide programs.
5. Appropriate direct, indirect, and overhead costs, market conditions, trends, and target markets must be considered when developing fees and charges.
6. Direct costs may include expenses for wages, services, supplies, and other costs related to administration of the program.
7. Admission fees may be charged to attend special performances or events, which may include entertainment, access to unique facilities, or to events requiring extra supervision or maintenance.
8. Entry fees will be charged for admission to special use facilities such as Norman P. Smalley and East End Pools, Courts Plus, The Hub, and Sugar Creek Golf Course during public use periods.
9. Special service fees may be charged for supplying articles, commodities, activities, copying or services within the constraints of Illinois law.
10. Fees and a security deposit may be charged for the exclusive use of facility space or amenity based on the availability of space in the District, the number of participants, type of function, the time, and location requested.
11. Membership and/or initiation fees may be charged for access and use of a facility or program.
12. Fees and a security deposit may be charged for loaning equipment to outside organizations based on the type of use for the equipment, District staff needed, type of equipment, convenience to the District, and the time period requested.
13. Special pricing strategies may be developed, including differential fees for different types of organizations, differential fees due to time of the year, differential fees or incentives to increase participation, group discounts, or discounts due to repeat business.
14. Non-residents are assessed an additional fee (excluding Courts Plus) that is at least 25% of the base charge (some exceptions apply).
15. Residents 62 years or older receive a 20% discount on programs and memberships offered by the District except for contractual programs, trips, Courts Plus and Centennial Recreation Center programs.

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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

Expenditure Policies

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

Fund Balance Policies

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

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

The fund balance targets are as follows:

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

Special Revenue Funds (15% of expenses) – Established to account for and report the proceeds of specific revenue sources that are legally restricted or committed to expenditures for specified purposes other than debt service or capital projects. The fund balance amount (restricted and/or committed) will be targeted at a minimum level of 15% of annual budgeted operating expenditures. Special Revenue Funds include the Recreation, Special Recreation Association and Museum Funds.

Debt Service Fund – Established to account for financial resources that are restricted, committed, or assigned to expenditures for principal and interest. Any fund balance accumulation should be minimal or enough to cover the next principal and interest payment due.

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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

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

Internal Service Fund – Established to account for and report financial resources that are invested in capital assets, net of related debt, restricted, or unrestricted for future spending related to the fund. User fees charged to other funds are used to finance operations, capital outlay and improvements to reimburse the expenses of the fund, and it is not the intent to have any accumulation of net assets. Internal Service Fund includes the Management Information System Fund.

Cash and Investment Reserve Policies

First-tier cash and investment targets: Does not meet first-tier cash and investment targets. To meet cash flow obligations and reduce susceptibility to emergency or unanticipated expenditures or revenue shortfalls, the budget must meet the Board's first-tier cash and investment reserve targets by providing for cash and investments of not less than the percent established for each of the major funds. The targets vary as they reflect the unique nature of the cash flows of each of the funds and are based on a percentage of operating expenses (excluding reserves funding capital project expenses) or a flat dollar amount. A cash flow analysis should be conducted annually for all funds and an evaluation of all of the cash and investment targets should be conducted every three (3) years for all funds.

The reserve targets established are as follows:

General Fund (50% of expenses) – Since its inflows are primarily tax receipts that are not received until the second and third quarters of the fiscal year, the cash and investments goal is intended to allow for the District to cover its expenditures until taxes are received.

Recreation Fund (15% of expenses) – The revenues for this Fund are tax receipts, membership, program, and rental revenues. Prior to tax receipts being received in the second and third quarters of the fiscal year, membership, program, and rental revenues provide sufficient cash flow to use a 15% reserve target for this fund.

IMRF, FICA and Audit Funds (50% of expenses) – The primary source of cash for these Funds is tax receipts so the year-end cash and investments goal covers the budgeted expenditures until taxes are received in the second and third quarters of the fiscal year.

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Liability Fund (10% of expenses) - The primary source of cash for this Fund is tax receipts, and the primary outflow is payment of Park District Risk Management Agency membership dues. Since the dues payment is scheduled to coordinate with tax receipts, the year-end cash and investment target is 10%.

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

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

Several funds do not have established targets due to the unique nature of their cash flow. Further detail follows on the specific cash flows of these funds.

Debt Service (bond) Fund – This Fund is used only to service debt so revenues are budgeted to match District debt schedules and fees. Therefore, the District does not need to establish a separate cash and investment target for this Fund.

Capital Improvement Fund – The Capital Improvement Fund is used exclusively for capital projects. It primarily relies upon transfers from other funds and any interest earned on those funds. Its cash flows are variable based upon the projects planned in that year.

Paving & Lighting Fund – The Paving and Lighting Fund relies upon tax receipts for cash inflows. The statutory levy rate is very small. As a result, this Fund must accumulate funds for two to three (2-3) years to build up sufficient resources for a capital project. Therefore, its cash and investment goal varies based on the future projects being planned by the District and the level of funds accumulated for those projects.

Sugar Creek Golf Course Fund – The Sugar Creek Golf Course Fund derives its cash flow from operations so its cash and investments goal is determined by estimated operational and capital needs, including an unreserved balance of \$300,000 to cover emergency capital needs.

If, at the end of the fiscal year, cash and investments fall below the targets described in this section, the Executive Director must include a plan for expenditure reductions and/or revenue increases. After reviewing the Executive Director's plan, the Board will take the appropriate action necessary to restore cash and investments to acceptable levels.

Second tier cash and investment targets – If the first-tier targets are achieved as described above, the budget must provide a plan for the use of second-tier funds necessary to implement the Capital Improvement Plan (current or future projects) or fund future debt payments. To estimate the amount of second-tier funds needed to meet future capital and debt obligations, the Executive Director must prepare a five-year funding projection annually.

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Capital Improvement Policies

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

Debt Policies

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

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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

Cash Management (Investments)

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

Capital Asset

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

Financial Reporting Policies

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

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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

Fund Structure

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

- ***General Fund:*** is used to account for all activities of the general government not accounted for in some other fund including park services, facility maintenance and administration. The General Fund is the principal operating/major fund of the District. It has four minor funds presented in separate reports and defined below.
 - ***Illinois Municipal Retirement Fund:*** The IMRF Fund accounts for the activities resulting from the District's participation in IMRF. Revenues are provided by a specific annual property tax levy that produces a sufficient amount to pay contributions to the fund on behalf of District employees. Payments to IMRF and receipt of property taxes are the major activities in this Fund.
 - ***FICA:*** The Park District's Social Security contributions and activities are accounted for in this Fund. Financing is provided by a specific annual property tax levy that produces a sufficient amount to pay the District's contribution to Social Security based on payroll. Transactions recorded include property taxes received and Social Security payments.
 - ***Liability Insurance:*** This Fund records the District's business insurance and risk management activities, currently provided through membership to the Park District Risk Management Agency. Financing is provided from the annual property tax levy.
 - ***Audit:*** This Fund accounts for expenditures related to the District's annual financial audit. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.
- ***Recreation Fund:*** This Fund is used to account for the operations of recreation services including sports, fitness, racquet sports, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors, aquatics, and Courts Plus & Wilder Mansion. According to Article 5-2 of the Park District Code, a park district may levy and collect an annual tax for the purpose of planning, establishing and maintaining recreational programs and that tax shall be levied and collected in like manner as the general taxes for the District (statutory rate limit is .075). Financing is primarily provided from fees and charges for programs and activities and the annual property tax levy. The Recreation Fund is also considered a major fund and has two minor funds presented in separate reports (also special revenue funds) and are described below.
 - ***Museum:*** This Fund accounts for revenues and expenditures related to the operation of the Wilder Museum/Conservatory and all utility and non-enterprise hospitality rental, meeting and community event expenses at the Wilder Mansion. According to 70 ILCS, Pars. 1290/1 and 1290/2, a Board of Park Commissioners, having control of a public park or parks within which there shall be maintained any aquarium or any museum or museums of art, industry, science, or natural or other history may levy and collect an annual tax for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquarium and museum or museums and the buildings and

2023 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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

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

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

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

2023 BUDGET: FUND SUMMARY

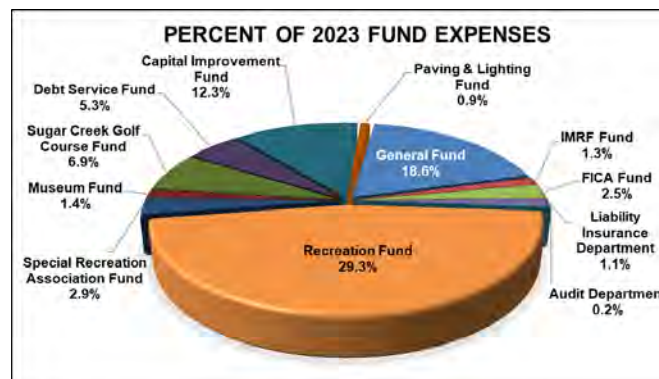


The Fund Summary section provides an analysis of revenue and expenditure trends by fund and is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds in the 2023 Budget.

The *2023 Budget Summary by Fund* chart below provides an overview of total 2023 budgeted revenues and expenses by fund. The third column provides the difference of revenues less expenditures (operating net), the fourth column provides the amount of spending down of reserves in funds and departments (recorded as revenue in previous budgets and accumulated over the cash and investment target for each Fund/Department), the fifth column includes operating expenditures plus the amount being spent down in each fund, and the last column provides the difference between revenues and total expenditures (net) in each fund and department in the 2023 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

2023 Budget Summary by Fund

	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 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2020 Actual, 2021 Actual, 2022 Approved Budget and 2023 Projected Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2022 Budget and 2023 Projected Budget by fund. Revenue is projected to increase by 20.0% (\$3,970,586) and expenditures are expected to increase by 11.9% (\$2,759,704). The 2023 Budget variance in both revenue and expenditures from the prior year reflects participation numbers continuing to trend back toward or surpass near pre-pandemic levels along with expanded offerings and fee increases put in place to partially offset inflationary price increases associated with the offering of programs. In addition, increased proposed capital project spending illustrates ongoing efforts to “catch up” on projects deferred as a result of the pandemic.

Four-year Summary by Fund (2020 Actual, 2021 Actual, 2022 Budget and 2023 Budget)

Revenue						
Fund/Fund	Actual 2020	Actual 2021	Budget 2022	Budget 2023	2022 vs. 2023	% Change 22 vs. 23
General Fund	4,098,045	4,554,969	3,688,294	4,454,609	766,315	20.8%
IMRF Fund	447,426	386,871	505,413	344,418	(160,995)	-31.9%
FICA Fund	453,726	407,705	574,875	474,118	(100,757)	-17.5%
Liability Insurance Fund	268,472	270,739	359,338	323,621	(35,717)	-9.9%
Audit Fund	63,811	67,319	52,000	-	(52,000)	-100.0%
Recreation	4,296,887	6,372,496	8,423,810	10,879,339	2,455,529	39.8%
Special Recreation Association Fund	825,639	837,860	827,638	777,122	(50,516)	-6.1%
Museum Fund	296,768	298,125	264,664	299,739	35,075	13.3%
Sugar Creek Golf Course Fund	886,255	1,167,785	1,335,164	1,971,941	636,777	47.7%
Total Operating Budget	11,637,029	14,363,869	16,031,196	19,524,907	3,493,711	21.8%
Debt Service Fund	1,782,404	1,541,337	2,074,396	1,370,316	(704,080)	0.0%
Capital Improvement Fund	756,130	1,806,678	1,618,500	2,689,527	1,071,027	66.2%
Paving & Lighting Fund	143,035	140,181	135,011	244,939	109,928	81.4%
Total	14,318,598	17,852,065	19,859,103	23,829,689	3,970,586	20.0%
Expenditures						
Fund/Fund	Actual 2020	Actual 2021	Budget 2022	Budget 2023	2022 vs. 2023	% Change 22 vs. 23
General Fund	3,154,438	3,098,909	5,158,744	4,845,659	(313,085)	-6.1%
IMRF Fund	341,552	431,488	503,982	344,418	(159,564)	-31.7%
FICA Fund	284,090	405,660	574,114	651,285	77,171	13.4%
Liability Insurance Fund	250,260	318,974	358,967	323,621	(35,346)	-9.8%
Audit Fund	50,995	45,418	51,524	53,696	2,172	4.2%
Recreation	6,605,297	6,107,310	8,399,391	12,115,262	3,715,871	35.8%
Special Recreation Association Fund	360,272	371,505	1,026,184	743,133	(283,051)	-27.6%
Museum Fund	308,791	259,942	289,587	377,239	87,652	30.3%
Sugar Creek Golf Course Fund	759,853	812,294	1,283,771	1,790,259	506,488	39.5%
Total Operating Budget	12,115,548	11,851,500	17,646,264	21,244,572	3,598,308	20.4%
Debt Service Fund	2,007,271	1,444,005	2,074,396	1,370,316	(704,080)	-33.9%
Capital Improvement Fund	885,728	1,859,902	3,216,538	3,199,769	(16,769)	-0.5%
Paving & Lighting Fund	84,800	-	351,405	233,650	(117,755)	-0.5%
Total	15,093,347	15,155,407	23,288,603	26,048,307	2,759,704	11.9%
Net	(774,749)	2,696,658	(3,429,500)	(2,218,618)	1,210,882	-35.3%

The next part of the Fund Summary section provides an overview of the District's basis of accounting and budgeting (fund accounting) and the two fund groups (Government and Proprietary) along with an organizational chart to illustrate the relationship between funds and the overall structure of the District's funds. A detailed analysis of revenue and expense trends for each Fund follows the overview.

Basis of Presentations – Fund Accounting

In governmental accounting, all financial transactions are organized within funds. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. In addition, the District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. A fund is a separate accounting entity with a self-balancing set of accounts that are comprised of assets, liabilities, fund balance/net assets, revenue, and expenditures or expenses. Resources are allocated to, and accounted for, in individual funds based on the purposes for which the funds are to be spent and the means by which spending activities are controlled. The District maintains and accounts for transactions within fourteen separate funds.

Funds in the Elmhurst Park District Budget are classified into two types, governmental and proprietary. In addition, funds are organized and reported on by functional major areas. Within the governmental funds, the General Fund, Recreation Fund, Capital Improvement Fund, and Debt Service Fund are considered major funds and IMRF, FICA, Liability, Audit, SRA, Museum, and Paving and Lighting Funds are considered minor funds reported within their designated major fund. IMRF, FICA, Liability, and Audit Funds are presented together with the General Fund; SRA and Museum Funds are presented together with the Recreation Fund; and Paving and Lighting is presented with the Capital Improvement Fund.

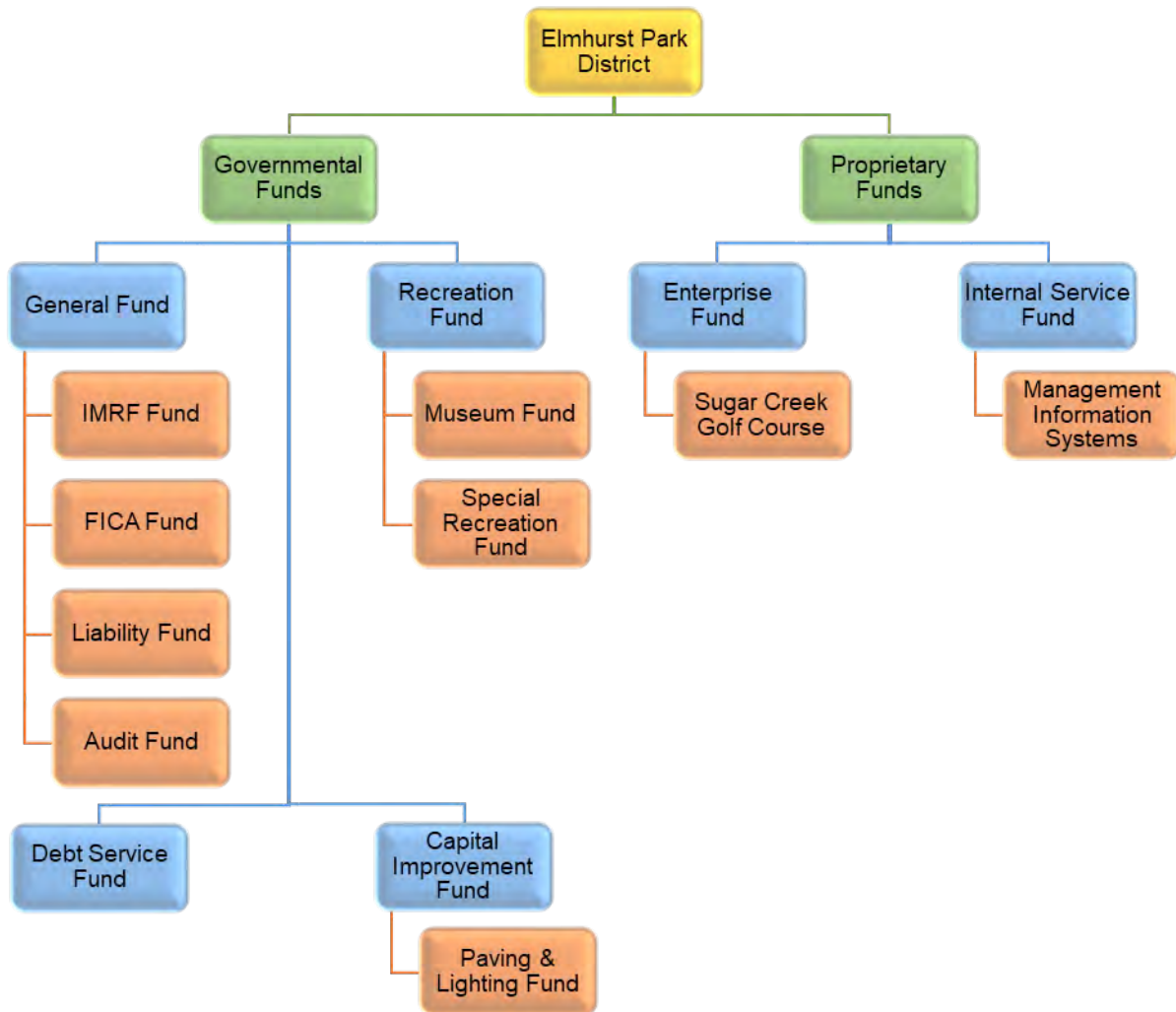
State law requires the District show each Fund separately in the Budget and Appropriations Ordinance. Annual budget appropriations are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All annual budgets and appropriations lapse at fiscal year-end and are appropriated 20% higher than projected budget expenditures. Financial activities are recorded on a modified accrual basis of accounting.

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

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

For a detailed description of the District's fund structure and the purpose of each fund, see pages 69-70.

Fund Organization Chart



Matrix of Fund Distribution of Expenses by Function

Function	General Fund	IMRF Dept.	FICA Dept.	Liability Dept.	Audit Dept.	Recreation Fund	SRA Dept.	Museum Dept.	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	Paving & Lighting Dept.
Park Board/Administration	X	X	X	X	X	X	X					
Finance	X	X	X	X	X	X	X	X	X			
Marketing and Communications	X	X	X			X	X	X				
Human Resources	X	X	X	X	X	X	X	X	X			
Information Technology	X					X						
Parks	X	X	X			X		X				X
Facilities	X	X	X			X						X
Recreation		X	X			X	X	X				
Courts Plus & Wilder Mansion		X	X			X		X				
Sugar Creek Golf Course									X			
Capital/Transfers/Debt	X					X	X	X	X	X	X	X

This chart illustrates the relationship between the functional units and funds in the aggregate (in which fund expenses are recorded for each functional unit). For a detailed chart of 2023 Function Expenditures by Fund see pages 29-30.

2023 BUDGET: FUND SUMMARY



General Fund:

Purpose

The General Fund is a major fund and the principal operating fund of the District

Type of Fund

Governmental

Minor Funds

Illinois Municipal Retirement Fund (IMRF), FICA, Liability and Audit

Revenues include

Taxes, advertising, donations, sponsorship, rentals (athletic field user fees), merchandise sales (brick pavers, tree memorials), and interest income

Expenses include

a majority of the administrative and park functions and a portion of the facility, marketing and finance, human resources, and information technology functions

GENERAL FUND

For 2023, the General Fund revenue is projected to increase by 20.8% from the 2022 Budget (\$766,315) and expenses are projected to decrease by 6.1% (\$313,085). Overall, the General Fund exhibits a net loss of \$391,050.

General Fund Revenue

Taxes: In the proposed 2023 Budget, tax revenue totals \$3,799,690 from Property taxes and \$296,000 from Corporate Replacement Taxes. Total taxes budgeted are proposed to increase by 18.3% (\$633,259) as compared to the 2022 Budget and is due largely in part to increasing the property tax levy by \$562,259 in order to assist in funding adherence to the continued State mandated increase in the minimum wage, inflationary cost increases (especially in utility costs), enhanced merit increases for staff in an extremely challenging labor market and expanded full-time park and facilities maintenance/operations staffing.

Sponsorship, Advertising and Donations: The 2023 Budget includes revenue totaling \$70,000; sponsorship \$50,000 and advertising \$20,000. Compared to the 2022 Budget, revenue is increasing overall by 62.8% (\$27,000) primarily due to a budgeted increase in sponsorship (\$25,000) due to the increasing demand in our sponsorship program and the return of the "Day of Event" sponsor.

Rentals: Rental revenue is increasing by 28.8% (\$39,431) primarily based on an expected increase in participation in youth sports coupled with the biennial increase in Athletic Field Advisory Committee user fees (\$37,875).

Merchandise Sales: Merchandise sales revenue of \$21,500 represents an increase of 81.4% (\$9,650) as compared to the 2022 Budget. It includes a change in the tree memorial program to include benches and lamp posts increasing revenue by 100.0% (\$6,500) as compared to the 2022 budget. As well as an increase in merchandise sales at community events by 1185.7% (\$4,150).

Transfers: Transfer revenue of \$76,368 represents the transfer from the Recreation Fund to fund parks and field maintenance expenses related to adult athletic league programs (\$26,368) and a transfer from Sugar Creek Golf Course to begin repayment of previous years' advanced funds (\$50,000).

Interest: Interest revenue of \$14,475 is 93.0% higher compared to the 2022 Budget due to the Federal Reserve Board raising interest rates.

2023 BUDGET: FUND SUMMARY



	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
General Fund Revenues						
Taxes	3,737,779	4,018,375	3,462,431	4,095,690	633,259	18.3%
Donations, Advertising, Sponsorships	55,800	61,050	43,000	70,000	27,000	62.8%
Program Fees	750	-	-	-	-	0.0%
Rentals, Leases	87,000	203,497	137,145	176,576	39,431	28.8%
Merchandise Sales	17,508	22,182	11,850	21,500	9,650	81.4%
Transfers	13,184	26,368	26,368	76,368	50,000	189.6%
Bond, Insurance, Other Proceeds	129,561	218,277	-	-	-	0.0%
Interest	56,463	5,220	7,500	14,475	6,975	93.0%
Total Revenues	4,098,045	4,554,969	3,688,294	4,454,609	766,315	20.8%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
General Fund Expenses						
Salaries & Wages	1,647,432	1,667,268	1,877,536	2,086,411	208,875	11.1%
Contractual Services	867,713	938,076	1,186,240	1,364,677	178,437	15.0%
Repairs	18,365	30,319	30,850	37,275	6,425	20.8%
Supplies	300,428	388,246	498,737	662,146	163,409	32.8%
Transfers/Debt	320,500	75,000	1,565,381	695,150	(870,231)	-55.6%
Total Expenses	3,154,438	3,098,909	5,158,744	4,845,659	(313,085)	-6.1%
Net	943,607	1,456,060	(1,470,450)	(391,050)	1,079,400	-73.4%

General Fund Expenses

As compared to the 2022 Budget, expenses are decreasing overall by 6.1% (\$313,085).

Wages: Wages are increasing overall by 11.1% (\$208,875). The changes are primarily related to budgeted merit increases for existing staff along with the \$123,085 in expenses associated with the following new full-time positions proposed:

- Facilities Specialist I
- Parks Specialist II
- Parks Specialist III

Contractual Services: As compared to the 2022 Budget, Contractual Services are projected to increase by 15.0% (\$178,437). The changes in the General Fund are a result of the following:

- Increase in Health Care 14.8% (\$49,169) as a result of the staffing changes noted above.
- Increases in utilities (electric 22.6% (\$22,300), natural gas 39.8% (\$9,400) and water 62.4% (\$14,600)) due to raising energy costs and uncertainty as to when rates will stabilize.
- Increase in Program Services 49.6% (\$14,650) with the anticipation of holding more community events.
- Increase in Continuing Education 64.0% (\$15,898) a majority of which is for the start of staff training in regard to the District's DEI program.

2023 BUDGET: FUND SUMMARY



Supplies: Supply expenses are increasing by 32.8% (\$163,409) primarily due to the following:

- Fuel 82.7% (\$48,245) as gas prices have risen significantly.
- Planning Projects 40.5% (\$16,000) to reflect the increase in the number of tree plantings from 65 in 2022 to 85 in 2023.
- Computer Software 209.9% (\$65,481) in relation to the transition to a new registration software.

Transfers: Transfers are decreasing by 55.6% (\$870,231) due to a one-time transfer of \$695,150 in 2023 to the Capital Improvement Fund to finance proposed 2023 projects, combined with the discontinuation of the \$75,000 transfer to the Debt Service Fund to support the 2012 long-term debt for the purchase and redevelopment of the Wagner Community Center that was retired in 2022.

2023 BUDGET: FUND SUMMARY



Minor Funds in the General Fund

IMRF Fund

IMRF Fund:

Purpose

Accounts for the activities resulting from the District's participation in the Illinois Municipal Retirement Fund

Revenues include

A specific annual property tax levy and corporate replacement tax that produces a sufficient amount to pay contributions to the fund on behalf of District employees

Expenses include

The payment of retirement plan contributions

As compared to the 2022 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects a decrease of 31.9% (\$160,995) in revenue. The change is largely due to decreased Property Tax revenue of \$161,520 made possible based on changes in participant demographics and the investment performance of IMRF's portfolio. As a result, the District's 2023 employer contribution rate set by IMRF is 5.72% which is a 38.3% decrease as compared to 2022 (9.25%). Consequently, IMRF Fund expenses are decreasing by 31.7% (\$159,564).

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
IMRF Department Revenues						
Taxes	445,921	385,456	504,913	343,393	(161,520)	-32.0%
Interest	1,505	1,415	500	1,025	525	105.0%
Total Revenues	447,426	386,871	505,413	344,418	(160,995)	-31.9%

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
IMRF Department Expenses						
Contractual Services	341,552	431,488	503,982	344,418	(159,564)	-31.7%
Total Expenses	341,552	431,488	503,982	344,418	(159,564)	-31.7%
Net	105,874	(44,617)	1,431	-	(1,431)	-100.0%

Year	EPD Employer Contribution Rate
2013	11.53%
2014	11.70%
2015	10.94%
2016	10.77%
2017	10.90%
2018	10.75%
2019	8.37%
2020	10.62%
2021	10.57%
2022	9.25%
2023	5.72%

IMRF expenses consist of the payment of retirement plan contributions based on the salaries and wages of employees budgeted in the Government Funds. The employer contribution for IMRF obligations related to all salaries and wages charged to Sugar Creek Golf Course are budgeted in that Fund. Employees who work at least 1,000 hours annually are required by State law to participate in IMRF. As established by IMRF, employee contribution rates remain at 4.5%, while employer rates have varied as indicated in the adjacent chart.

2023 BUDGET: FUND SUMMARY



FICA Fund

As compared to the 2022 Budget, FICA Fund revenues are decreasing by 17.5% (\$100,757) overall made possible by the planned spend-down of reserves. The decrease occurs through a reduction in property taxes (\$101,657) offset by an increase in interest income (\$900).

FICA contributions for Social Security are 7.65% of salaries and wages, representing 6.20% for Old Age, Survivors and Disability Insurance (OASDI), and 1.45% for Medicare. Compared to the 2022 Budget, FICA expenses are projected to increase 13.4% (\$77,171) due to the proposed new positions for both full- and part-time. This increase is also due to the District's projected annual merit increases.

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

FICA Fund: Purpose

Accounts for the District's Social Security contributions and activities

Revenues include

A specific annual property tax levy that produces a sufficient amount to pay the District's contributions to Social Security based on payroll

Expenses include

Social Security payments

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
FICA Department Revenues						
Taxes	451,770	407,588	574,775	473,118	(101,657)	-17.7%
Interest	1,956	117	100	1,000	900	900.0%
Total Revenues	453,726	407,705	574,875	474,118	(100,757)	-17.5%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
FICA Department Expenses						
Contractual Services	284,090	405,660	574,114	651,285	77,171	13.4%
Total Expenses	284,090	405,660	574,114	651,285	77,171	13.4%
Net	169,636	2,045	761	(177,167)	(177,928)	-23380.8%

Liability Fund

The Liability Fund reflects a decrease in revenue of 9.9% (\$35,717) as compared to the 2022 Budget. This is due mainly to the proposed tax levy decrease in the property tax allocation (\$35,700).

Wages: Wages are increasing overall by 3.7% (\$1,535). The change is primarily related to the proposed merit increases.

Contractual Services: Contractual service expenses are decreasing by 11.6% (\$36,881) primarily due to the decrease of unemployment expenses (\$35,000) as impacts of the pandemic are no longer a factor. Offset by an increase in insurance premiums (\$13,632) which is based on a percentage of District salaries and wages for workers' compensation insurance and a percentage of District operating expenses for the remaining insurance lines (property, liability, pollution, etc.) provided in the District's most recent annual audit. Occupational Health is reflecting a decrease (\$15,516) due to modifications in the District's pre-employment process.

Liability Fund: Purpose

Records the District's business insurance and risk management activities provided by the Park District Risk Management Agency (PDRMA)

Revenues include

A specific annual property tax levy

Expenses include

Costs related to the District's participation in an insurance and risk management program

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Liability Department Revenues						
Taxes	267,925	270,189	359,288	323,588	(35,700)	-9.9%
Bond, Insurance, Other Proceeds	531	549	-	-	-	0.0%
Interest	16	1	50	33	(17)	-34.0%
Total Revenues	268,472	270,739	359,338	323,621	(35,717)	-9.9%

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Liability Department Expenses						
Salaries & Wages	28,880	34,335	41,886	43,421	1,535	3.7%
Contractual Services	221,380	284,639	317,081	280,200	(36,881)	-11.6%
Total Expenses	250,260	318,974	358,967	323,621	(35,346)	-9.8%
Net	18,212	(48,235)	371	-	(371)	-100.0%

2023 BUDGET: FUND SUMMARY



Audit Fund

Audit Fund: Purpose

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

Revenues include

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

Expenses include

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

As compared to the 2022 Budget, revenue in the Audit Fund reflects a decrease of 100.0% due to decreased property tax revenue of \$51,900 made possible by the planned spend-down of reserves. Expenses are projected to increase 4.2% (\$2,172) and, while the 2023 Proposed Budget is projected to generate a net budget deficit of \$53,696 (revenues minus expenses), it is projected to have cash and reserves at the end of 2023 to meet targeted balances.

Wages are projected to increase by 6.7% (\$1,670) due to proposed merit increases.

Contractual Services overall are increasing by 1.9% (\$502) and fund costs for audit services necessary to conduct the annual audit and actuarial services to calculate post-employment benefits liability for the District. Primary expenses in the Audit Fund include the annual audit, actuarial services and salaries and benefits related to preparing the annual financial statements.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Audit Department Revenues						
Taxes	63,664	67,316	51,900	-	(51,900)	-100.0%
Interest	147	3	100	-	(100)	-100.0%
Total Revenues	63,811	67,319	52,000	-	(52,000)	-100.0%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Audit Department Expenses						
Salaries & Wages	31,649	23,187	24,816	26,486	1,670	6.7%
Contractual Services	19,346	22,231	26,708	27,210	502	1.9%
Total Expenses	50,995	45,418	51,524	53,696	2,172	4.2%
Net	12,816	21,901	476	(53,696)	(54,172)	-11380.7%

2023 BUDGET: FUND SUMMARY



RECREATION FUND

Recreation Fund:

Purpose

Accounts for the provision of recreational services including sports, fitness, racquet sports, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, early childhood, environmental, seniors and aquatics programs and facilities, including the Centennial Recreation Center, Courts Plus, the Hub, Wagner Community Center, Wilder Mansion, and East End and Smalley Pools

Type of Fund

Governmental

Minor Funds

Special Recreation Association (SRA) and Museum

Revenues include

Taxes, donations, grants, scholarships, program fees, passes, daily uses, merchandise sales, rentals and interest income

Expenses include

Operating costs for recreation services and facilities

In 2022, the proprietary fund known as the Enterprise Services Fund was eliminated and its associated revenues and expenditures (consisting of Courts Plus and Wilder Mansion) were consolidated into the Recreation Fund. As compared to the 2022 Budget, Recreation Fund revenue is increasing by 29.1% (\$2,455,529) and expenses are increasing by 44.2% (\$3,715,871). Overall, the Recreation Fund exhibits a net deficit of \$1,235,923.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Recreation Fund Revenues						
Taxes	1,580,147	1,879,208	2,080,433	2,253,105	172,672	8.3%
Donations, Advertising, Sponsorships	6,100	200	3,575	2,100	(1,475)	-41.3%
Grants	2,825	-	-	672,516	672,516	0.0%
Program Fees	1,540,402	2,623,304	4,060,747	5,225,750	1,165,003	28.7%
Rentals, Leases	130,669	297,834	331,318	414,975	83,657	25.2%
Passes, Memberships, Daily Uses	885,753	1,405,170	1,780,294	2,147,111	366,817	20.6%
Merchandise Sales	15,166	69,447	60,572	63,311	2,739	4.5%
Transfers	77,540	77,540	77,540	77,540	-	0.0%
Bond, Insurance, Other Proceeds	13,678	15,489	14,331	7,931	(6,400)	-44.7%
Interest	44,607	4,304	15,000	15,000	-	0.0%
Total Revenues	4,296,887	6,372,496	8,423,810	10,879,339	2,455,529	29.1%
Recreation Fund Expenses						
Salaries & Wages	3,763,254	3,884,891	5,618,370	6,385,161	766,791	13.6%
Contractual Services	1,428,847	1,359,070	1,925,490	2,437,513	512,023	26.6%
Repairs	103,196	128,475	186,113	144,250	(41,863)	-22.5%
Supplies	307,592	303,149	568,050	717,890	149,840	26.4%
Capital	364,724	330,357	-	-	-	0.0%
Transfers/Debt	637,684	101,368	101,368	2,430,448	2,329,080	2297.6%
Total Expenses	6,605,297	6,107,310	8,399,391	12,115,262	3,715,871	44.2%
Net	(2,308,410)	265,186	24,419	(1,235,923)	(1,260,342)	-5161.3%

Recreation Fund Revenue

Taxes: Tax revenue is proposed to increase by 8.3% (\$172,672) as compared to the 2022 Budget due to an increase in the property tax levy.

Grants: Grant revenue is proposed to increase by 100.0% (\$672,516) as compared to the 2022 Budget due to being awarded an IEPA Grant for the restoration of Sugar Creek Golf Course creek.

Program Fees: As compared to the 2022 Budget, Program Fee revenue is increasing by 28.7% (\$1,165,003) primarily due to participation numbers continuing to trend back toward or surpass near pre-COVID levels combined with increasing program fees by a minimum of 5.0%. More detail can be found in Revenue Analysis on pages 110-111.

2023 BUDGET: FUND SUMMARY



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

- Rec Station by 41.0% (\$511,680);
- Funseekers Day Camp by 94.2% (\$244,000);
- Early Childhood by 51.0% (\$138,750); and
- Sports and Fitness (including Gymnastics) by 16.7% (115,541)

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

- Visual/Performing Arts by 41.2% (\$85,059);
- General Interest, Trips & Special Events by 94.8% (\$72,338);
- Seniors by 14.6% (\$5,397); and
- Trips by 33.0% (\$4,036).

In addition, outdoor aquatic programming revenues, including swim lessons, is increasing by 45.4% (\$47,262).

Lastly, program revenue at Courts Plus overall is decreasing by 12.3% (\$138,306) as compared to the 2022 Budget, details in specific programs are provided below:

- Increases in Martial Arts by 56.4% (\$51,608); Industrial Athlete by 271.6% (\$35,630); Pickleball by 100.0% (\$32,500); and Adult Indoor Tennis Lessons by 12.3% (\$16,921);
- Decreases in Summer Camps by 100.0% (\$128,810); Kids Plus Drop-in and programs by 83.2% (\$74,685); Indoor Private Tennis Lessons by 57.0% (\$68,307); and Personal Training by 39.0% (\$19,731).

Rentals: Rental revenue is increasing overall by 25.3% (\$83,657) as compared to 2022 budget primarily due to rental fee increases.

Passes, Membership and Daily Uses: As compared to the 2022 Budget, revenue is projected to increase by 20.6% (\$366,817) primarily due to rate increases at Courts Plus 23.2% (\$290,354) as well as pool pass, punch cards and daily admission fees by 17.0% (\$82,863), offset by a decrease in daily admissions for the spray ground, batting cages and mini golf at the Hub of 15.2% (\$6,400).

Merchandise Sales: Revenue from merchandise sales is increasing overall by 4.5% (\$2,739).

Transfers: Transfer revenue of \$77,450 represents a transfer made from the Museum Fund for expenses (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events at Wilder Mansion (e.g., non-profit organizations and District meetings/trainings).

Recreation Fund Expenses

Wages: Wages are increasing by 13.7% (\$766,791) overall due to a number of changes as follows.

Full time wages as compared to 2022 are up by 6.8% (\$163,968) due to budgeted merit increases for existing staff along with the \$40,957 in expenses associated with one new position proposed for 2023:

- Facilities Specialist II

2023 BUDGET: FUND SUMMARY



Part-time wages are also increasing, by 18.9% (\$602,823), due to participation numbers expecting to exceed pre-COVID levels in core program offerings along with adherence to the continued State mandated increase in the minimum wage.

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

- Aquatics staff including lifeguards, managers, aquatic program staff and guest service staff by 73.0% (\$41,002);
- Rec Station by 59.0% (\$424,774);
- Registration Staff by 75.4% (\$58,743);
- Racquet Sports by 19.2% (\$46,712); and
- Sports & Fitness (including Gymnastics) by 7.9% (\$27,288).

Contractual Services: As compared to the 2022 Budget, contractual services are increasing 26.6% (\$512,023) primarily due to increases in utilities, program services, health care, and consulting services as detailed below:

Increases are seen in all utilities as rates remain high:

- Alarm Services 178.3% (\$31,339)
- Electricity 30.9% (\$42,700)
- Natural Gas 28.7% (\$14,700)

Overall program area increases are expected to be 79.5% (\$247,778) due to increased participation numbers expected to exceed pre-COVID levels in core program offerings with the largest as follows:

- Visual and Performing Arts 212.5% (\$78,492)
- General Interest 114.6% (\$49,638)
- Sports & Fitness (including Gymnastics) 53.0% (\$47,277)
- Rec Station and Funseekers Day Camp 62.7% (\$30,313)
- Martial Arts 56.4% (\$25,804)

In addition, as a result of the staffing changes noted above Health Care 15.8% (\$88,454) has increased accordingly. Consulting Services is increasing 144.4% (\$25,595) due to implementation and training of new registration software. Scholarships are proposed to increase by 64.8% (\$13,600) due to enhancements in the District's financial assistance options.

Supplies: Expenses are increasing by 26.4% (\$149,840) primarily due to computer hardware and software are increasing by 160.6% (\$137,543) in anticipation of the new registration software.

Transfers: Transfer expenses are increasing by 2,297.7% (\$2,329,080) as compared to the 2022 budget and include \$26,368 to the General Fund for adult league field maintenance, \$1,731,564 to the Capital Improvements Fund for 2023 capital projects, and \$672,516 to the Sugar Creek Golf Course Fund for the creek restoration project.

2023 BUDGET: FUND SUMMARY



Minor Funds in the Recreation Fund

Museum Fund

Museum Fund:

Purpose

Accounts for District museum related program and facility operations

Revenues include

A specific annual property tax levy, donations and program fees

Expenses include

Conservatory/ Greenhouse operations and Wilder Mansion utilities and non-fee paying rental

As compared to the 2022 Budget, Museum Fund revenue is increasing by 13.3% (\$35,075) and while the Fund is projected to generate a net budget deficit of \$77,500 due to a planned spend down of reserves. Despite the spend down, the fund is projected to have cash and reserves at the end of 2023 to meet targeted balances.

Salaries reflect an increase of 8.2% (\$8,523) due to the proposed annual merit increase.

Contractual Services reflect an increase of 46.4% (\$21,629) primarily due to the transition of Wilder Mansion alarm services (\$10,950) and refuse removal (\$1,700) from the Recreation Fund to coincide with all of Wilder Mansion utility expenses. All remaining utility costs are increasing as rates remain high: electricity 17.6% (\$1,500), natural gas 28.2% (\$1,100), telephone 99.8% (\$2,913), and water 73.9% (\$3,400)

Repairs and Supplies expenses are each budgeted to increase by \$5,000 as compared to 2022.

Capital expenditures of \$77,500 are budgeted to partially fund horticultural complex improvements.

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

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Museum Department Revenues						
Taxes	294,453	297,853	264,664	298,346	33,682	12.7%
Donations, Advertising, Sponsorships	1,423	374	-	400	400	0.0%
Program Fees	-	-	-	350	350	0.0%
Interest	892	(102)	-	643	643	0.0%
Total Revenues	296,768	298,125	264,664	299,739	35,075	13.3%

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Museum Department Expenses						
Salaries & Wages	107,851	107,771	104,275	112,798	8,523	8.2%
Contractual Services	51,118	47,241	46,612	68,241	21,629	46.4%
Repairs	-	4,500	3,500	4,500	1,000	28.6%
Supplies	23,782	22,890	32,660	36,660	4,000	12.2%
Capital	-	-	25,000	77,500	52,500	210.0%
Transfers/Debt	126,040	77,540	77,540	77,540	-	0.0%
Total Expenses	308,791	259,942	289,587	377,239	87,652	30.3%
Net	(12,023)	38,183	(24,923)	(77,500)	(52,577)	211.0%

2023 BUDGET: FUND SUMMARY



Special Recreation Association (SRA) Fund

Special Recreation Association Fund:

Purpose

Accounts for the District's provision of special recreation services

Revenues include

A specific annual property tax levy and transportation punch cards

Expenses include

District's membership in the Gateway Special Recreation Association and providing inclusionary services for Elmhurst residents, including accessibility improvements

Taxes as compared to the 2022 Budget, revenue is decreasing by 6.3% (\$52,516) due to a decrease in Property Tax revenue.

Expenses in the SRA Fund are decreasing by 27.6% (\$283,051) as compared to the 2022 Budget and overall; the SRA Fund will have a net budget surplus of \$33,989 (revenues minus expenses) to fund accessibility improvements as described below.

Wages are increasing by 0.2% (\$410) primarily due to the proposed annual merit increase.

Contractual Services expenses are increasing by 6.7% (\$15,939) due to an increase in program services (\$19,124), specifically the projected increased demand for inclusion services, offset by a decrease in health care (\$4,430).

Supplies are increasing by \$600 for projected accessibility supplies for participants.

Capital is decreasing by \$300,000 as compared to 2022 for accessibility improvements. Proposed 2023 capital projects (\$300,000) include: Marjorie Davis Park Playground resurfacing (\$35,000), Ben Allison Park Updates (\$130,000), various paving projects (\$100,000), and Wilder Park Playground resurfacing (\$35,000).

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
SRA Department Revenues						
Taxes	822,339	837,307	827,638	775,122	(52,516)	-6.3%
Passes, Memberships, Daily Uses	222	-	-	-	-	0.0%
Interest	3,078	553	-	2,000	2,000	0.0%
Total Revenues	825,639	837,860	827,638	777,122	(50,516)	-6.1%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
SRA Department Expenses						
Salaries & Wages	145,119	147,926	188,562	188,972	410	0.2%
Contractual Services	214,603	223,555	237,222	253,161	15,939	6.7%
Supplies	550	24	400	1,000	600	150.0%
Capital	-	-	600,000	300,000	(300,000)	-50.0%
Total Expenses	360,272	371,505	1,026,184	743,133	(283,051)	-27.6%
Net	465,367	466,355	(198,546)	33,989	232,535	-117.1%

2023 BUDGET: FUND SUMMARY



DEBT SERVICE FUND

As compared to the 2022 Budget, revenue in this Fund exhibits a decrease of 33.9% (\$704,080) overall primarily due to decreases in transfers (\$254,288) and bond proceeds (\$516,264), offset by an increase in property taxes (\$65,472). The 2023 Proposed Budget is projected to break even (revenues minus expenses).

Debt service expenses in this fund are proposed to decrease by 33.9% (\$704,080) due to an increase in transfers (\$345,752) offset by a decrease in debt payments (\$1,051,282)

Changes in both revenue and expense offset due to the retirement of the G.O. Limited Tax Refunding Debt Certificates, Series 2012 in 2022 that was for Sugar Creek Golf Course and the Wagner Community Center (\$417,150) as well as the Park District no longer recording the G.O. Annual Rollover Bond as a revenue (\$516,264) or an expense (\$630,019) as advised by the District's auditor.

Transfers of \$345,752 to the Capital Improvements Fund (\$249,813) and the Paving & Lighting Fund (\$95,939) for 2023 capital projects including: Ben Allison Park Updates (\$166,500), Horticultural Complex Improvements (\$58,313), Marjorie Davis Park Playground Resurfacing (\$25,000), and paving projects (\$95,939).

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Debt Service Fund Revenues						
Taxes	1,245,890	1,287,313	1,302,844	1,368,316	65,472	5.0%
Transfers	534,675	254,009	254,288	-	(254,288)	-100.0%
Bond, Insurance, Other Proceeds	-	-	516,264	-	(516,264)	-100.0%
Interest	1,839	15	1,000	2,000	1,000	100.0%
Total Revenues	1,782,404	1,541,337	2,074,396	1,370,316	(704,080)	-33.9%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Debt Service Fund Expenses						
Contractual Services	1,425	8,400	5,702	7,152	1,450	25.4%
Transfers/Debt	2,005,846	1,435,605	2,068,694	1,363,164	(705,530)	-34.1%
Total Expenses	2,007,271	1,444,005	2,074,396	1,370,316	(704,080)	-33.9%
Net	(224,867)	97,332	-	-	-	0.0%

Debt Service

Fund:

Purpose

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

Type of Fund

Governmental

Revenues include

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

Expenses include

Payment of outstanding debt in that budget year

2023 BUDGET: FUND SUMMARY



CAPITAL IMPROVEMENT FUND

Capital Improvement Fund:

Purpose

Accounts for the cost of capital improvements not accounted for in the Proprietary Funds (e.g., Enterprise)

Type of Fund

Governmental

Minor Fund

Paving and Lighting

Revenues include

Transfers from other funds (e.g., tax revenue, cash and investments, income), grants, bond proceeds, and interest income

Expenses include

Capital projects projected to cost \$5,000 or more for operating equipment and machinery or \$25,000 or more for land acquisition and improvements and not ongoing facility maintenance and repairs, which are budgeted in the appropriate Fund

As compared to the 2022 Budget, the Capital Improvement Fund exhibits an increase of 66.2% (\$1,071,027) in revenue and a decrease of 0.5% (\$16,769) in expenses due to decreased proposed capital project spending in 2023.

Transfers of cash and investments from other Funds is increasing by 79.4% (\$1,184,782) as transfers from the General Fund (\$695,150), the Recreation Fund (\$1,731,564), and Debt Service Fund (\$249,813) are proposed in order to complete the proposed 2023 capital projects (\$2,676,527).

Bond, Insurance, Other Proceeds revenue is decreasing by 100.0% (\$113,755) as the 2022 Budget included bond proceeds from the G.O. Annual Rollover Bond, Series 2022 which, per the advice of District auditors, is no longer including in the budget.

Total **Capital** expenditures budgeted for 2023 are \$3,199,769 which is a 0.5% (\$16,769) decrease as compared to the 2022 Budget (see pages 167-178 for a detailed overview of capital plan spending).

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Capital Improvement Fund Revenues						
Donations, Advertising, Sponsorships	6,750	199,050	5,500	5,500	-	0.0%
Transfers	562,500	-	1,491,745	2,676,527	1,184,782	79.4%
Bond, Insurance, Other Proceeds	174,043	1,606,457	113,755	-	(113,755)	-100.0%
Interest	12,837	1,171	7,500	7,500	-	0.0%
Total Revenues	756,130	1,806,678	1,618,500	2,689,527	1,071,027	66.2%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Capital Improvement Fund Expenses						
Capital	885,728	1,859,902	3,216,538	3,199,769	(16,769)	-0.5%
Total Expenses	885,728	1,859,902	3,216,538	3,199,769	(16,769)	-0.5%
Net	(129,598)	(53,224)	(1,598,038)	(510,242)	1,087,796	-68.1%

2023 BUDGET: FUND SUMMARY



Minor Fund in the Capital Improvement Fund

Paving and Lighting Fund

Paving and Lighting Fund: Purpose

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

Revenues include

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

Expenses include

Capital projects and paving supplies

As compared to the 2022 Budget, Paving and Lighting revenue is increasing by 81.4% (\$109,928) due to a proposed increase in budgeted property **Taxes** 10.0% (\$13,489) and an increase in **Transfers** 100.00% (\$95,939) from the Debt Service Fund for 2023 proposed capital projects.

The 2023 budget proposes expenses decreasing by 33.5% (\$117,755) due to 2023 capital projects (\$233,650) including: Paving Projects (\$151,750) and Sealcoating (\$81,900) (see pages 167-178 for a detailed overview of capital plan spending).

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Paving & Lighting Fund Revenues						
Taxes	142,927	140,166	135,011	148,500	13,489	10.0%
Transfers	-	-	-	95,939	95,939	100.0%
Interest	108	15	-	500	500	100.0%
Total Revenues	143,035	140,181	135,011	244,939	109,928	81.4%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Paving & Lighting Fund Expenses						
Capital	84,800	-	351,405	233,650	(117,755)	-33.5%
Total Expenses	84,800	-	351,405	233,650	(117,755)	-33.5%
Net	58,235	140,181	(216,394)	11,289	227,683	-105.2%

SUGAR CREEK GOLF COURSE FUND

Sugar Creek Golf Course Fund:

Purpose

Accounts for the revenue and expenses related to the operation of the nine-hole Sugar Creek Golf Course

Type of Fund Proprietary

Revenues include

Rentals, passes memberships, daily uses, and merchandise sales

Expenses include

...the operations of the Sugar Creek Golf Course facility including the Clubhouse, instructional programs, and maintenance

As compared to the 2022 Budget, Sugar Creek Golf Course revenues are projected to increase by 47.7% (\$636,777) with expenses increasing by 39.5% (\$506,488). Overall the Fund exhibits a net surplus of \$181,682.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is increasing by 10.0% (\$11,590) due to a 7% fee increase in Junior Golf.

Rental revenue is projected to increase 34.6% (\$57,545) due to increases in cart rental revenue (\$43,545) and banquet rentals (\$14,000).

As compared to the 2022 Budget, **Passes, Memberships, Daily Use** revenue is projected to increase overall by 9.4% (\$67,200). Specifically, daily use fees are projected to increase 6.8% (\$39,350) due to a 10% fee increase. In addition, driving range fees generated are projected to increase by 20.6% (\$27,850) due to an 8% rate increase.

As compared to the 2022 Budget, **Merchandise Sales** revenue is increasing at the golf course by 19.9% (\$27,426) based on projected increases in beer/wine sales 20.6% (\$12,801), food sales 37.5% (\$3,750), soft drink sales 52.8% (\$9,500), and liquor sales 7.6% (\$1,375), all based upon prior three year averages excluding 2020 when the clubhouse was closed due to pandemic restrictions.

Transfer revenue is increasing by 100.0% (\$672,516) compared to the 2022 budget due to the transfer from the Recreation Fund to the Golf Course Fund for the creek restoration project.

Sugar Creek Golf Course Fund Expenses

As compared to the 2022 Budget, **Wages** are increasing by 8.5% (\$32,961) overall due to proposed annual merit increase and additional part-time staff.

Contractual Services expenses are increasing by 8.5% (\$18,063) overall as compared to the 2022 Budget. About half of the increase is due to finance/bank charges (\$9,000) as booking tee times online continues to grow. The other half is made up of various other increases including: business insurance (\$2,377), FICA (\$2,429), natural gas (\$2,200), and banquet equipment (\$2,100).

Repairs expenses are increasing by 87.4% (\$16,250) from the 2022 Budget consisting primarily of \$11,500 in building repairs to anticipate driving range building and driving range net repairs.

Supplies are increasing by 2.4% (\$4,690) as compared to the 2022 Budget primarily due to fuel (\$4,668) cost increases.

2023 BUDGET: FUND SUMMARY



As compared to the 2022 Budget, **Capital** expenses are increasing by 229.6% (\$560,275). Included is \$671,516 for the creek restoration project, \$56,759 for grounds equipment, \$60,000 for replacement of the clubhouse HVAC and roof repair, and \$15,000 for the driving range ball dispenser, totaling \$803,275 in proposed 2023 capital projects.

This Fund also reflects **Transfer** expenses decreasing by 52.1% (\$54,288) due to the retirement of the G.O. Limited Tax Refunding Debt Certificates, Series 2012 (from redevelopment of the Golf Course and Clubhouse) (\$104,288) offset by the repayment of debt owed to the District (\$50,000).

Debt Payment expenses are proposed to decrease by 58.8% (\$71,463) due to the retirement of the debt issued by the Village of Villa Park (to purchase and develop the driving range) (\$121,463) offset by the repayment of debt owed to the Village (\$50,000).

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Sugar Creek Golf Course Revenues						
Grants	-	21,230	-	-	-	0.0%
Program Fees	9,662	110,690	116,460	128,050	11,590	10.0%
Rentals, Leases	162,697	196,318	166,480	224,025	57,545	34.6%
Passes, Memberships, Daily Uses	634,765	714,025	714,025	781,225	67,200	9.4%
Merchandise Sales	79,006	125,311	138,199	165,625	27,426	19.8%
Transfers	-	-	-	672,516	672,516	0.0%
Bond, Insurance, Other Proceeds	109	167	200,000	-	(200,000)	-100.0%
Interest	16	44	-	500	500	0.0%
Total Revenues	886,255	1,167,785	1,335,164	1,971,941	636,777	47.7%
	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Sugar Creek Golf Course Expenses						
Salaries & Wages	318,323	380,750	387,411	420,372	32,961	8.5%
Contractual Services	178,871	118,728	213,557	231,620	18,063	8.5%
Repairs	10,760	10,866	18,600	34,850	16,250	87.4%
Supplies	104,921	171,680	194,452	199,142	4,690	2.4%
Capital	121,040	117,967	244,000	804,275	560,275	229.6%
Transfers/Debt	25,938	12,303	225,751	100,000	(125,751)	-55.7%
Total Expenses	759,853	812,294	1,283,771	1,790,259	506,488	39.5%
Net	126,402	355,491	51,393	181,682	130,289	253.5%

Internal Service Fund

Management Information Systems Fund

In 2000, the District established an internal service fund to account for the management of information technology expenses of the District. The expenses of this fund are reimbursed by the operating funds using the information technology functions of the District; therefore, the expenses net to zero in this Fund. Expenses are charged back to the appropriate operating funds. The chargebacks appear as expenditures/expenses in each of the operating funds that use the management information services and an overview of these expenses is provided on page 140.

2023 BUDGET: FUND SUMMARY



2023 Budget Interfund Transfer Summary

The 2023 interfund transfers are identified in the table below. Transfers appear in the budget as required to authorize expenditure, but are excluded in the “Expenditures by Function” section of the budget document. When calculating expenditure increases, the interfund transfers are recorded as appropriated and expended twice: once in the fund transferred from and once in the expended fund. The practice of “netting out” such interfund transfers is consistent with Generally Accepted Accounting Principles (GAAP).

	General Fund	Recreation Fund	Museum Fund	Debt Service Fund	Sugar Creek Golf Course Fund	Capital Improvements Fund	Paving & Lighting Fund	Village of Villa Park	Total
A Adult League Field Maintenance	26,368	(26,368)							-
B Capital Projects	(695,150)	(1,731,564)		(345,752)		2,676,527	95,939		-
C Repayment of Outstanding SCGC Debt	50,000				(100,000)			50,000	-
D Temporary Advance of Funds for SCGC Creek Restoration		(672,516)			672,516				-
E Wilder Mansion Public Events		77,540	(77,540)						-
Revenues	76,368	77,540	-	-	672,516	2,676,527	95,939	50,000	3,648,890
Expenses	(695,150)	(2,430,448)	(77,540)	(345,752)	(100,000)	-	-	-	(3,648,890)
Total	(618,782)	(2,352,908)	(77,540)	(345,752)	572,516	2,676,527	95,939.00	50,000	-

*() Transfers Out

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

- A transfer of \$26,368 from the Recreation Fund to the General Fund for ballfield maintenance expenses associated with Adult Athletic League programs;
- A transfer of \$2,772,466 from the General Fund (\$695,150), the Recreation Fund (\$1,731,564), and the Debt Service Fund (\$345,752) to the Capital Improvements Fund (\$2,676,527) and to the Paving & Lighting Fund (\$95,939) for capital projects;
- A transfer of \$100,000 from the Sugar Creek Golf Course Fund to the General Fund (\$50,000) and to the Village of Villa Park (\$50,000) for the repayment of outstanding debt held by each agency;
- A transfer of \$672,516 from the Recreation Fund to the Sugar Creek Golf Course Fund for the creek restoration project; and
- A transfer of \$77,540 from the Museum Fund to the Recreation Fund to reimburse costs (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events (e.g., non-profit organization, and District meetings, trainings) at Wilder Mansion.

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2023 BUDGET: REVENUE ANALYSIS



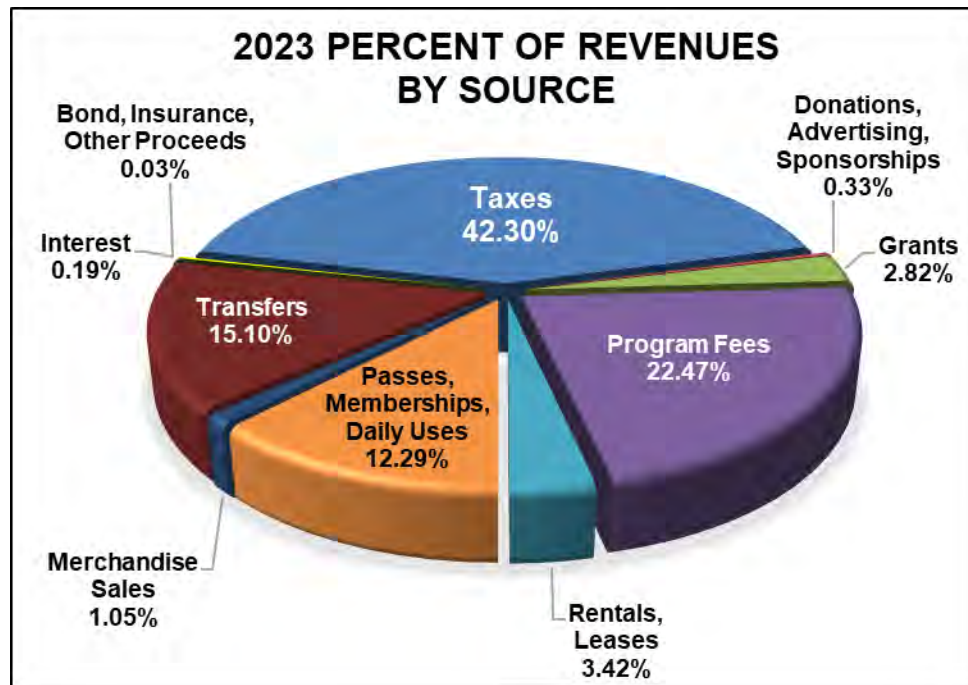
The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: historical trends, economic influences, fluctuations due to changes in rate structures, and anticipated growth based on current year's projections and/or actual experience. The District's revenue policies provide the following guidance when developing revenue trends (see page 59 for a comprehensive overview of the District's financial policies):

- The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support the diversified, year-round quality parks and recreational experiences the community desires. Other sources of revenue may include, but are not limited to, user and membership fees, retail sales, interest income, grants, advertising, sponsorships, donations, and enterprise projects.
- The District proposes fees and taxes that exceed general operating expenses each year to generate a surplus for emergency reserves and future capital projects.
- The District will estimate annual revenues on an objective, reasonable, and conservative basis. Revenues will be estimated based on a historical trend analysis. Staff conduct an in-depth analysis of most revenues annually including customer needs, cost to provide the service, market conditions, target markets, trends, climate impacts, and facility availability.
- One-time revenues will not be used to support operating expenditures, except in emergency situations.
- Special pricing strategies are developed to increase revenue (e.g., differential fees for different types of programs or time of the year, group discounts or discounts due to repeat business).
- Enterprise facilities and programs are service-oriented activities that generate revenue. The revenue produced must exceed the direct operational costs of the program (wages, services, repairs, supplies, etc.) to meet cost recovery goals. In the Enterprise Services Fund, revenue from all sources should break even with all expenses after depreciation.
- Since non-residents do not support the District through taxes, non-residents are assessed an additional fee (excluding Courts Plus) that is at least 25% of the base charge (some exceptions apply).
- Budgeted revenues should be at least 55% derived from non-tax revenue sources.
- The District will refinance outstanding debt whenever economically feasible.

2023 BUDGET: REVENUE ANALYSIS



The graph below illustrates the percentage of revenue projected for each source for 2023.



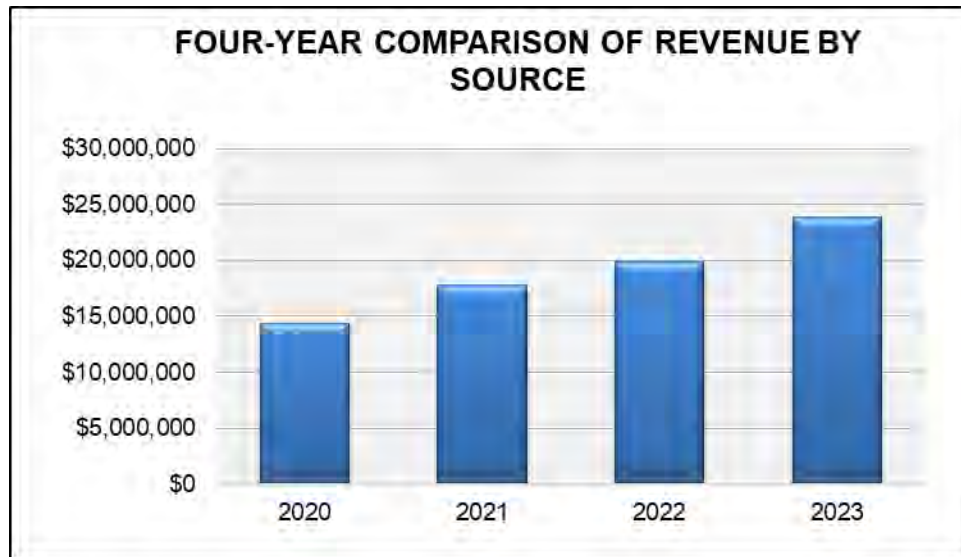
The table below summarizes revenue from all sources including 2020 and 2021 Actual revenue, 2022 budget revenue and the 2023 projected difference and percentage change in revenue as compared to the 2022 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Taxes	9,052,815	9,590,771	9,563,897	10,079,178	515,281	5.4%
Donations, Advertising, Sponsorships	70,073	260,674	52,075	78,000	25,925	49.8%
Grants	2,825	21,230	-	672,516	672,516	0.0%
Program Fees	1,550,814	2,733,994	4,177,207	5,354,150	1,176,943	28.2%
Rentals, Leases	380,366	697,649	634,943	815,576	180,633	28.4%
Passes, Memberships, Daily Uses	1,520,740	2,119,195	2,494,319	2,928,336	434,017	17.4%
Merchandise Sales	111,680	216,940	210,621	250,436	39,815	18.9%
Transfers	1,187,899	357,917	1,849,941	3,598,890	1,748,949	94.5%
Bond, Insurance, Other Proceeds	317,922	1,840,939	844,350	7,931	(836,419)	-99.1%
Interest	123,464	12,756	31,750	44,676	12,926	40.7%
Total Revenues	14,318,598	17,852,065	19,859,103	23,829,689	3,970,586	20.0%

The total 2023 proposed revenue for all funds is \$23,829,689. This represents a 20.0% increase from the 2022 Budget.

2023 BUDGET: REVENUE ANALYSIS

Diverse revenue sources (including taxes, program fees, memberships and rental income) are critical to support the District operations as detailed on the following pages. According to policy (as noted on page 63), non-tax revenues are required to account for 55% of total revenues and while the 2023 Budget does reflect a 33.5% increase in budgeted non-tax revenues (excluding transfers and other proceeds) as compared to 2022, it will not meet policy with non-tax revenues projected to account for 50.2% of total revenues due to the ongoing transition to the post-pandemic environment following the significant contraction of fee-based programs and services due to the COVID-19 pandemic.



2023 BUDGET: REVENUE ANALYSIS



Revenue Sources, Assumptions and Trends

Definition

Taxes are a compulsory charge levied by a government to finance services for the common benefit.

Assumptions Used to Develop Projections

Property taxes are based on trends in the Equalized Assessed Value of real property, new construction and collection rates. The corporate replacement tax is projected using collection trends.

Percent of property and corporate replacement tax revenue as compared to total revenues in proposed 2023 budget.

42.3%

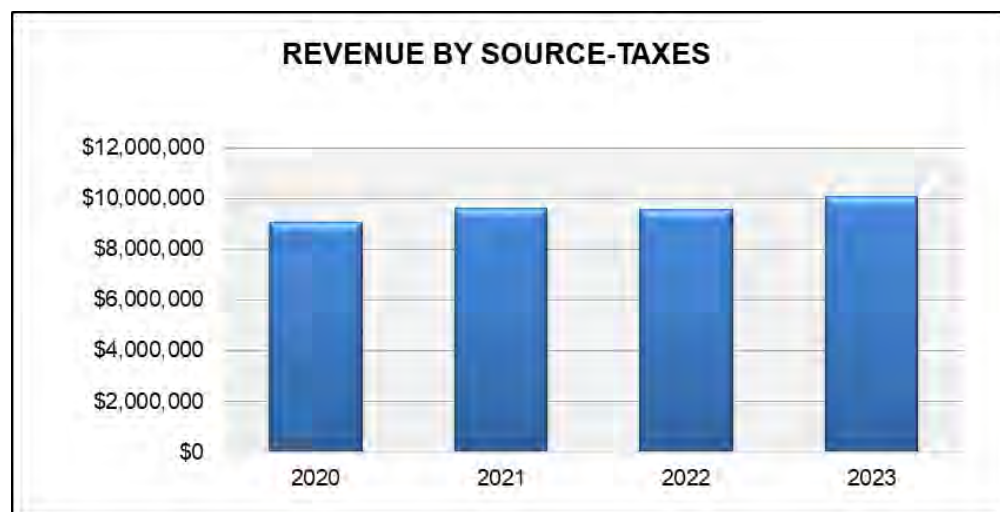
PROPERTY AND CORPORATE REPLACEMENT TAXES

The District collects revenue from a tax levied on the Equalized Assessed Value (EAV) of real property within the District's boundaries and is paid Corporate Replacement Taxes collected by the State from corporations doing business in the State of Illinois. As compared to the 2022 Budget, net tax revenues are projected to increase by 5.4% (\$515,281).

The 2023 Budget reflects an increase in Property Tax revenue of \$468,681 compared to the approved extension in the prior levy year which came in higher than was budgeted in 2022. The increase is primarily due to increases in the Consumer Price Index (CPI) of 7.0%; therefore, the Property Tax Limitation Law goes into effect and 5.0% is used (further details can be found on the next page), and the projected EAV increase of 4.14% for the proposed tax levy. Overall, the 4.99% increase from the approved property tax extension will assist in funding proposed operating expenditures in the 2023 Budget as detailed below and on page 100.

Budgeted Corporate Replacement Tax is determined by reviewing the Illinois Department of Revenue's (IDOR) annual estimates of Corporate Replacement Tax distributions combined with average annual historical distributions for the District. The 2023 budgeted replacement tax revenue is increasing by \$71,000 (31.6%) as compared to the prior year. This is based on the average of the previous three year actuals. The following chart illustrates 2020 and 2021 actual total tax revenue and budget from 2022 and 2023.

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%



2023 BUDGET: REVENUE ANALYSIS



Property Tax Levy

The District's tax levy is developed by establishing District priorities through the Vision 2020 Plan and the constraints of the applicable State statutes (i.e., Property Tax Extension Limitation Act, Article 5 of the Park District Code, which outlines the taxing powers of the District, the authority to fund museums and aquariums in public parks per 70 ILCS, Pars 1290/1 and 1290/2, General Levy Authority as derived from the Illinois Code in addition to the authority granted under Article 5 of the Park District Code and the Truth in Taxation Act). The District is now in its 27th budget year under the Property Tax Extension Limitation Act (35 ILCS 200/18-185) approved by the Illinois General Assembly in 1991. The tax cap limits tax levy increases for non-home rule units of local government and has, as intended, held down property tax increases since its inception. This legislation challenges staff to seek alternative funding services as costs continue to rise at a rate faster than the CPI.

The Property Tax Limitation Law limits tax levy growth to the lesser of 5% or the CPI. This limiting rate is the maximum extended tax rate for the aggregate extension (total of the tax levies excluding Special Recreation Association (SRA) and Bond and Interest). There are also Statutory Rate Limits that individual fund levies cannot exceed.

Property Tax Extension Limitation Act and Limiting Rate

The limiting rate for calculating the tax levy was developed as a result of the aforementioned Act and, as noted in the previous section, is the maximum extended tax rate that the aggregate extension may increase (5% or the increase in the CPI, whichever is lower). The aggregate extension is the total of the levies excluding SRA and Bond and Interest. The formula for deriving the limiting rate is as follows: prior year approved levy multiplied by CPI or 5%, whichever is lower, divided by the prior year levy (with any estimated percent increase or decrease), less a credit for estimated new construction. The Law allows for a credit on new construction for districts to capture the increase in assessed value not represented in the prior year levy. It is crucial for this credit to occur to capture the maximum allowable increase.

For the 2022 levy, property assessments were not finalized by the township assessor's offices; therefore, the prior three-year average of 4.14% is being used to estimate the projected EAV. Total new construction is estimated at approximately \$37,238,554, based on the most recent three-year average and the applicable CPI for the twelve-month period ending December 31, 2021 is 7.0%; therefore, the Property Tax Limitation Law goes into effect and 5.0% is used.

2022 LIMITING RATE				
Prior Year Levy				
<u>Including Cook County</u>		<u>CPI %</u>		
7,258,387	X	1 + 5.0%	=	7,621,306
Prior Year EAV				
+ 4.14% Increase		+ New Construction		
				0.2565
<u>(DuPage & Cook)</u>		<u>(DuPage & Cook)</u>		
3,009,110,236	-	37,281,483	=	2,971,828,753

2023 BUDGET: REVENUE ANALYSIS



Based upon those assumptions, the District's limiting rate (excluding SRA and Bond and Interest) is calculated at 0.2565. After calculating the levy using this rate, the total increase would equate to \$458,523 in additional tax dollars which excludes any changes to the Debt Service Fund. This 4.99% increase will assist in funding proposed operating expenditures in the 2023 Budget including:

- adherence to the continued State mandated increase in the minimum wage;
- significant increases in utility costs – fuel (\$49,395 | 70.6%), electricity (\$65,900 | 25.2%), natural gas (\$27,400 | 32.7%);
- enhanced merit increases for full and part time staff to recognize their contributions, but just as importantly, to improve retention in an extremely challenging labor market;
- expanded full-time park and facilities maintenance/operations staffing (4 full-time employees);
- inflationary cost increases affecting most supply line items such as vehicles and equipment, park amenities including playground equipment, program supplies, etc.;
- adequate funds for current and future required preventive maintenance of the District's capital assets (projected at more than \$9 million over the next 10 years).

Finally, the increase will also aid in the District's ongoing efforts to “catch up” on projects deferred due to the loss of \$6 million in non-tax revenue as a result of the pandemic when park districts received no tax payer funded assistance from the federal government to help offset those losses, unlike most other units of local government in Elmhurst and DuPage County.

Tax Levy Formulas for the Proposed 2023 Budget

The formulas and tax computations showing the District's rates and extensions are illustrated in the chart on the next page. The following bulleted list provides an overview of how the Board and staff determine the individual tax levies by fund to address the total limiting tax rate and legally allowable individual rate limits.

- When calculating the tax levy, the first priority is to maximize, as allowed, the General and Recreation Funds based on their flexibility in funding programs, services, and general operations. The statutory rate limits for these two funds are 0.3500 and 0.3700 respectively.
 - The proposed levy in the General Fund for the 2023 Budget lists an increase of \$584,510 in order to both cover expenses noted above and meet its reserve target.
 - The proposed levy in the Recreation Fund for the 2023 Budget lists an increase of \$180,986 in order to both cover expenses noted above and meet its reserve target.
- The second priority is to adequately provide for the “legal obligation” levies, which are authorized and restricted for designated purposes (i.e., IMRF, FICA, Liability, Audit, and Paving and Lighting Funds).
 - Due to a significant decrease in the District's IMRF contribution rate (from 9.25% to 5.72%) as a result of positive investment returns in 2021 combined with the continuing impact of the creation of IMRF's Tier 2 which is gradually reducing the District's long-term pension obligation, a decrease in the IMRF Fund (\$161,687) is recommended.
 - Decreases are also recommended in the FICA (\$100,000) and Liability (\$34,329) Funds that will allow both funds to maintain Tier 1 reserves at appropriate levels while covering their projected expenses.

2023 BUDGET: REVENUE ANALYSIS



- 2022 year-end reserve balances in the Audit Fund are projected to meet the 2023 Tier 1 target and the current level of Tier 2 funds are expected to be sufficient to support the anticipated 2023 operating expenses. As a result, a decrease of \$54,900 thus a \$0 tax levy is recommended.
- The Paving and Lighting Fund statutory rate limit is 0.0050 and annual taxes levied are near the maximum, while budgeted paving and lighting projects typically exceed taxes collected in this fund. The proposed levy includes an increase of \$11,305.
- The last tax levies to evaluate are the SRA and Museum Funds.
 - The proposed levy in the Museum Fund for the 2023 Budget is proposed to increase by \$32,638 in order to both cover its operating expenses and meet its reserve targets.
 - The reserve balance in the SRA fund is projected to be sufficient to both meet its Tier 1 target balance and to fund proposed 2023 park and facility accessibility improvements as well as future projects deferred due to the pandemic; therefore, a decrease in the tax levy of \$55,000 is recommended in the SRA fund.

TAX FUND	Statutory Rate Limit (if applicable)	2021 Extensions (DuPage & Cook)	Proposed 2023 Budget Proposed 2022 Levy	2022 Proposed Increase/(Decrease)	% Increase/ Decrease(-)	2022 Tax Rate Extended
General	0.3500	3,253,561	3,838,071	584,510	17.97%	0.1275
Recreation	0.3700	2,094,877	2,275,863	180,986	8.64%	0.0756
Museum	0.0700	268,722	301,360	32,638	12.15%	0.0100
IMRF	None	508,549	346,862	(161,687)	-31.79%	0.0115
FICA	None	577,897	477,897	(100,000)	-17.30%	0.0159
Liability Insurance	None	361,186	326,857	(34,329)	-9.50%	0.0109
Audit	0.0050	54,900	0	(54,900)	-100.00%	-
Paving & Lighting	0.0050	138,695	150,000	11,305	8.15%	0.0050
Aggregate Extension		7,258,387	7,716,910	458,523	6.32%	0.2565
Special Recreation	0.0400	837,951	782,951	(55,000)	-6.56%	0.0260
Bond & Interest	None	1,303,158	1,368,316	65,158	5.00%	0.0455
Total (Aggr. Ext + Bond & Interest)		9,399,496	9,868,177	468,681	4.99%	0.3279

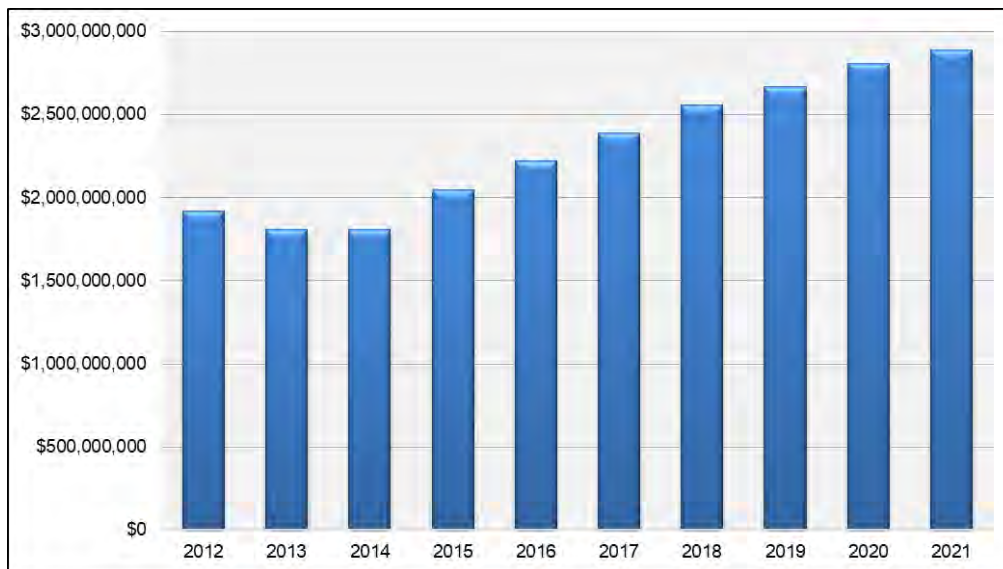
Since the tax levy does not exceed the prior year extension by more than 5%, the District is not required to hold a Truth in Taxation public hearing based on Truth in Taxation Act requirements. The Park Board approved the 2022 Tax Levy Resolution on October 10, 2022 and will consider approval of the 2022 Tax Levy Ordinance on December 12, 2022 (for taxes to be levied in 2022 and extended in 2023).

2023 BUDGET: REVENUE ANALYSIS

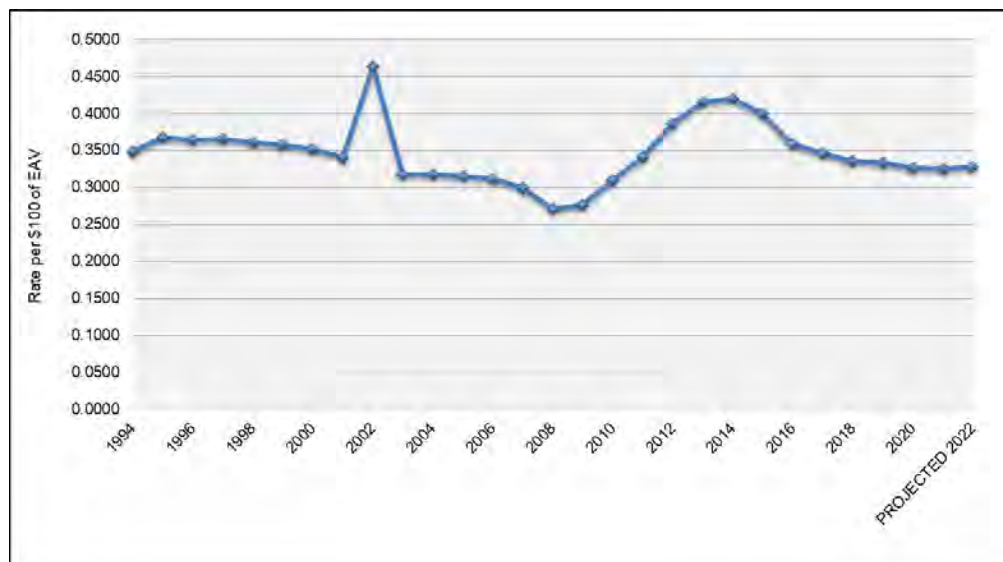


EAV and Property Tax Rate

Changes in the tax levy are based on fluctuations in the Equalized Assessed Valuation (EAV). In the 5-year period from 2010 to 2014, the EAV of property within the District declined an average of 6.0% annually. From 2015 to 2019, the market changed direction and the average annual increase in EAV was 8.1%. This upward trend has continued in recent years and, as a result, based upon the prior three year average, the District's EAV is projected to increase 4.14%. Below is a chart illustrating EAV growth and declines over the last ten years (change in the value of property in Elmhurst).



When the value of property decreases, so does the EAV of property, resulting in a smaller property tax base for taxing bodies to reinvest in the community. As illustrated below, the District's tax rate increased slightly in 2008 from 2014, illustrating that when assessed property values decline, tax rates increase to cover the cost of maintaining expected levels of service. Since the EAV has increased in the prior six years and is again projected to increase in 2023 and the levy growth rate was estimated at 4.98%, the tax rate is proposed to increase by 0.0081.

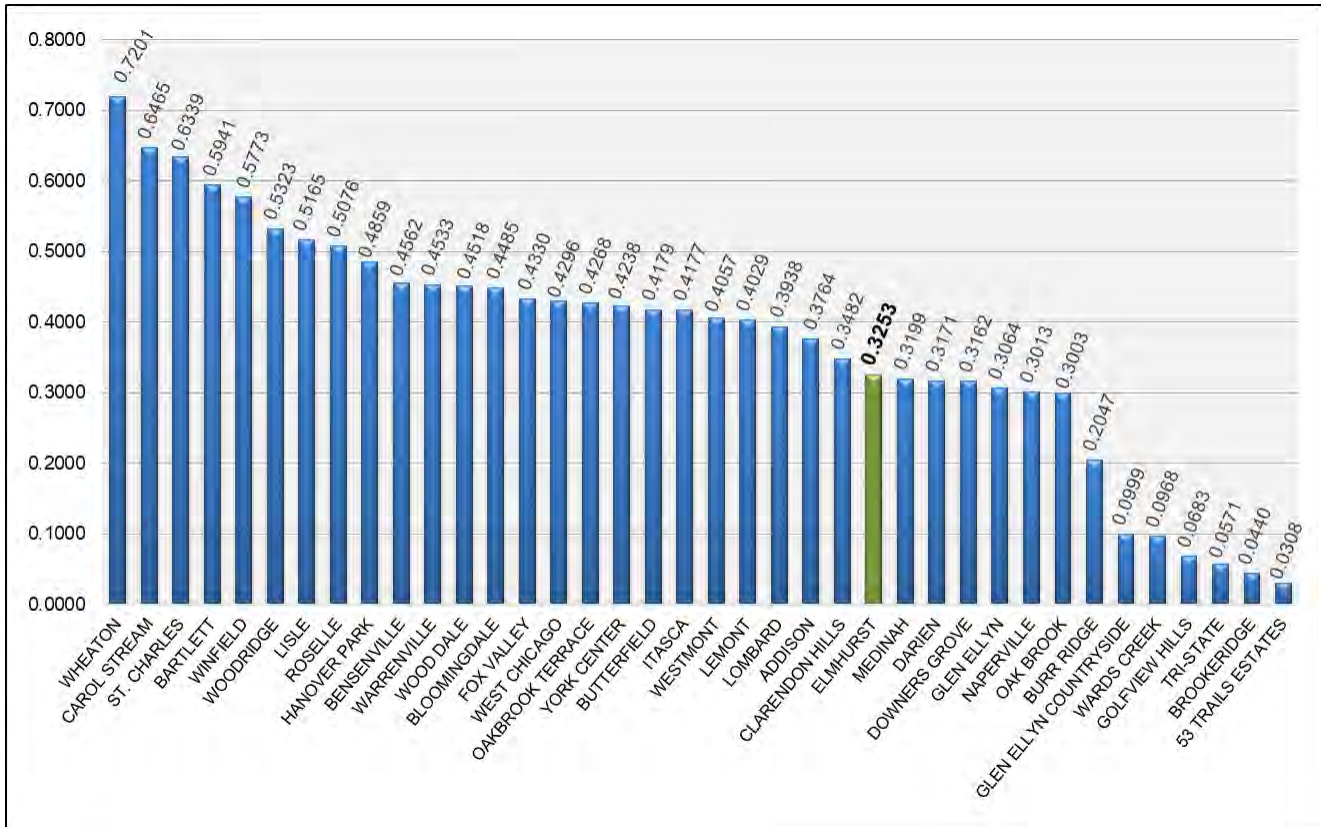


2023 BUDGET: REVENUE ANALYSIS



Comparison of Park District Tax Rates

The graph below illustrates the 2021 tax rates for park districts in DuPage County with the District's rate noted in green.



2023 BUDGET: REVENUE ANALYSIS



Impact on the Taxpayer

For the 2022 tax levy, the assessed value of a home is projected to increase by 4.14% from the prior year. A homeowner with a home valued at \$400,000 for the 2022 levy would have an estimated new value of \$416,560, thus paying approximately \$21 more in property taxes for Park District services. The chart below illustrates the comparative property taxes for various homes based on the fair market value, the Equalized Assessed Value (EAV) and the 2023 budgeted tax rate.

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



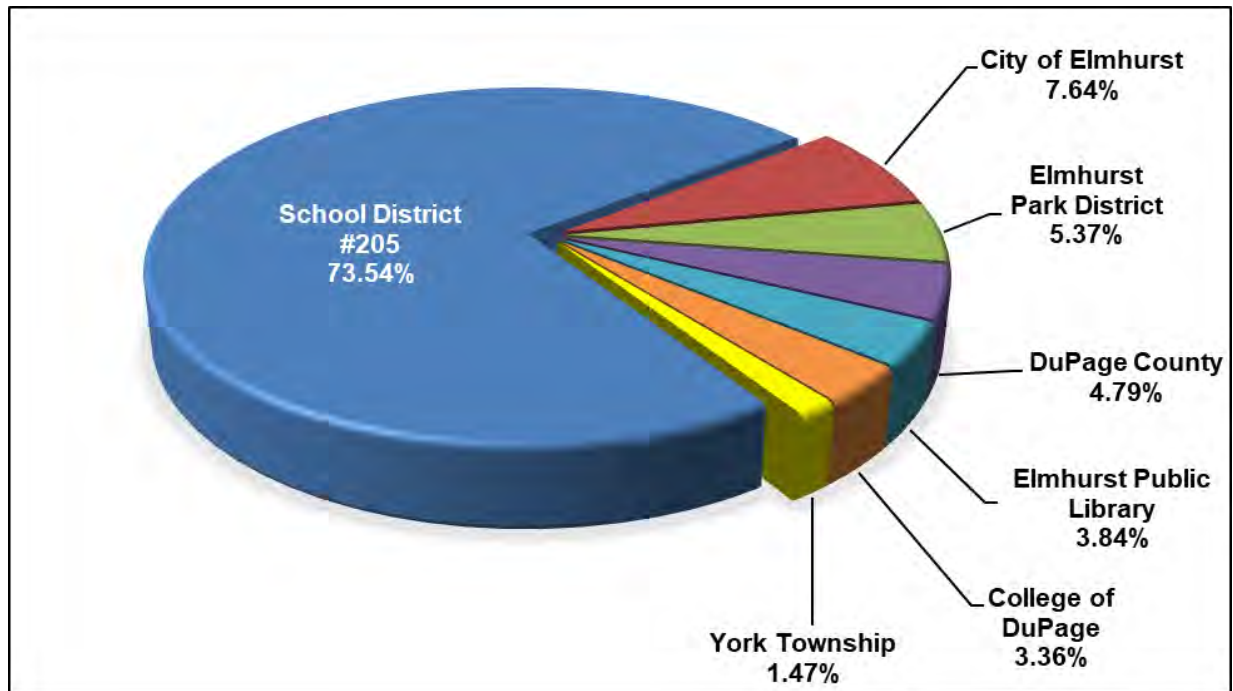
Fair Market Value of Home	\$416,560	\$600,000	\$800,000	\$1,000,000
Approximate Park District Taxes				
Annual Amount	\$431	\$630	\$846	\$1,063
Monthly Amount	\$36	\$52	\$71	\$89
Daily Amount	\$1.18	\$1.73	\$2.32	\$2.91

2023 BUDGET: REVENUE ANALYSIS



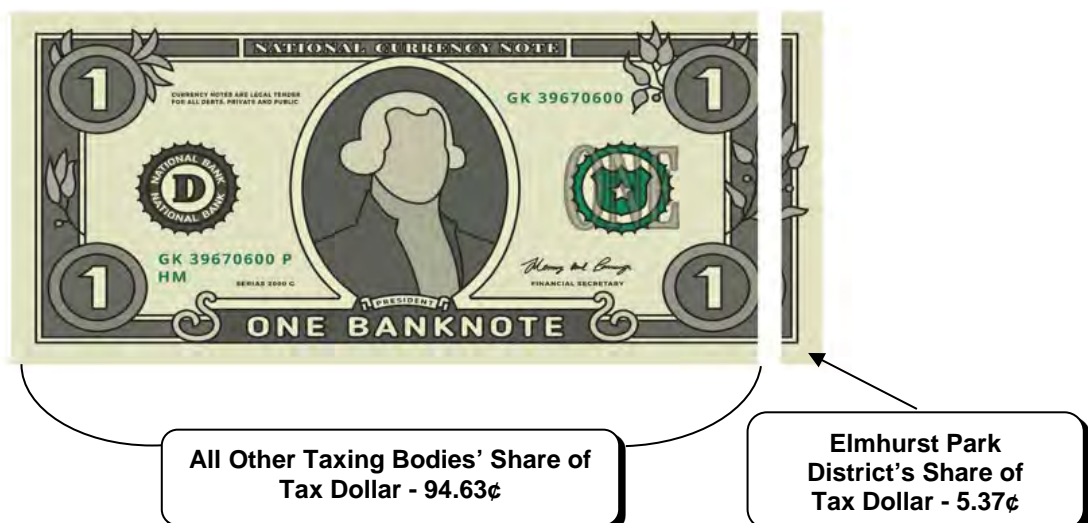
Distribution of 2021 Property Taxes among the Major Taxing Bodies in York Township¹

The following chart illustrates the District's portion (5.37%) of the total York Township tax bill based on the distribution of 2021 property taxes among the different taxing bodies.



Share of the Tax Dollar with Other Taxing Bodies

The District's share of the tax bill is approximately 5.37%. Alternatively, the graphic below illustrates the portion of a single dollar the District receives versus other taxing bodies, such as the City of Elmhurst, Elmhurst Public Library, Elmhurst School District #205, College of DuPage, York and Addison Townships, etc.



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

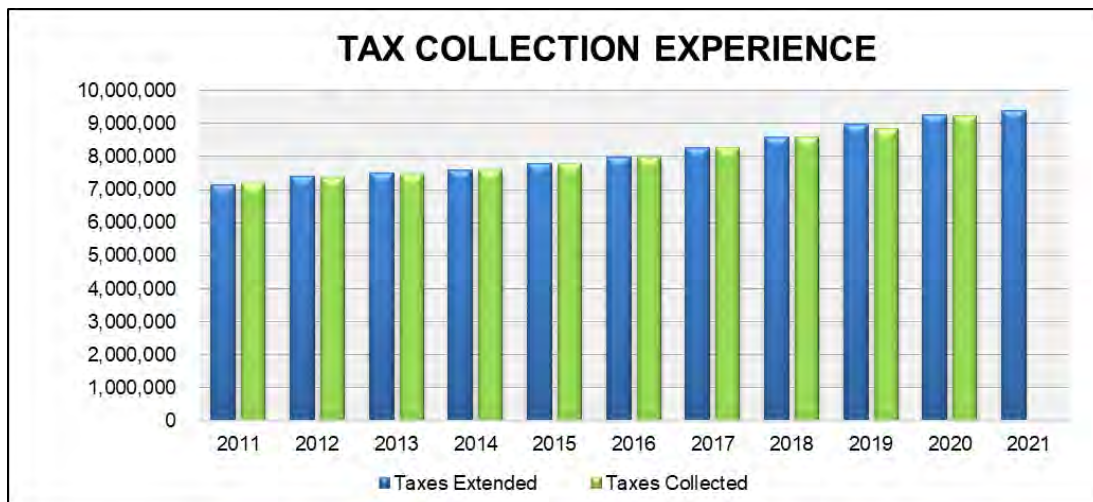
2023 BUDGET: REVENUE ANALYSIS



Collection Rate

The 2023 budgeted property tax collections are based on a collection rate of 99% and an uncollectable rate of 1%. Taxes collected in a single year may represent collections from unpaid prior year balances as was the case in 2011 (a rate of over 100%). The following graph and chart illustrate the District's tax collection history.

Levy Year	Taxes Extended	Uncollectibles	Taxes Collected	Percent Collected
2011	7,154,831	(28,081)	7,182,912	100.39%
2012	7,405,810	44,732	7,361,078	99.40%
2013	7,498,728	31,988	7,466,740	99.57%
2014	7,594,227	16,626	7,577,601	99.78%
2015	7,775,473	4,595	7,770,878	99.94%
2016	7,967,015	11,031	7,955,984	99.86%
2017	8,260,384	13,042	8,247,342	99.84%
2018	8,582,422	10,413	8,572,009	99.88%
2019	8,971,533	129,095	8,842,438	98.56%
2020	9,268,916	47,463	9,221,453	99.49%
2021	9,399,496		TBD	



2023 BUDGET: REVENUE ANALYSIS



Corporate Replacement Tax

Corporations doing business in the State of Illinois pay a Corporate Replacement Tax. Replacement taxes are revenues collected by the State and paid to local governments to replace funds lost by local governments when the authority to impose personal property taxes on corporations, partnerships and other business entities was eliminated in 1970. Due to the strong economy in 2021, expected revenue in 2023 reflects a 31.6% increase from the 2022 Budget based on an average of the previous three year actuals. For 2023, proceeds from the Corporate Replacement Tax are budgeted in the General Fund.

	2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
Corporate Replacement Tax	210,376	369,318	225,000	296,000	71,000	31.6%

The chart below details the amount of Corporate Replacement Tax budgeted in each Fund. As compared to the 2022 Budget, all funds budgeted are being allocated in the General Fund with no funds being allocated to the IMRF, FICA, Paving & Lighting, and Recreation Funds.

	General Fund	IMRF Fund	FICA Fund	Paving & Lighting Fund	Recreation Fund	Total
Corporate Replacement Tax	296,000	0	0	0	0	296,000



2023 BUDGET: REVENUE ANALYSIS



Definition

Donations are monetary funds given to the District from a government agency, non-profit organization, individual and business.

Advertising revenue is earned from the sale of advertisements.

Scholarships include funds raised for the financial assistance program.

Sponsorship revenue is earned from the sale of sponsorship support for District events.

Assumptions Used to Develop Projections

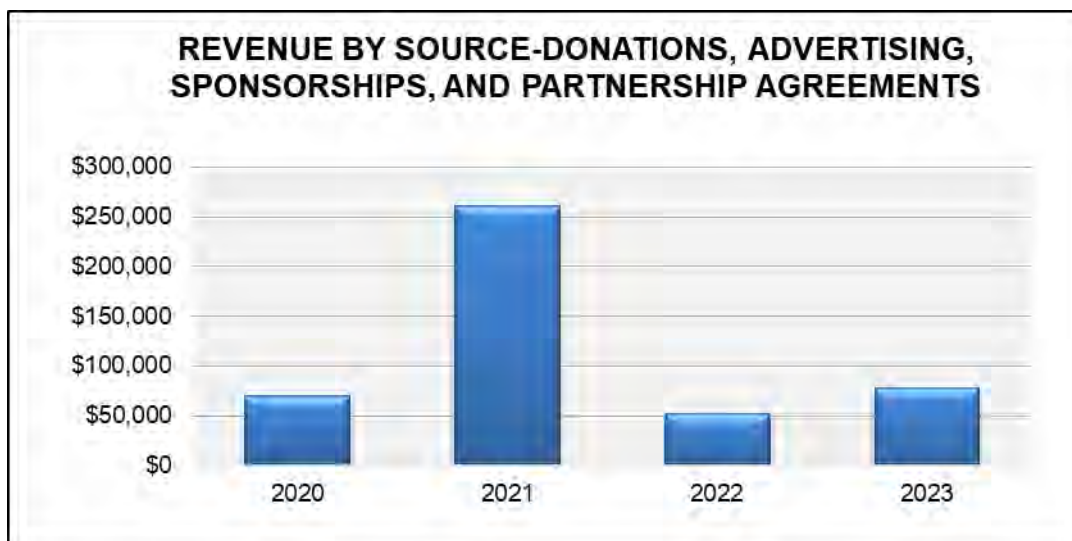
Trends, economic influences, and market conditions.

Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2023 Budget.

DONATIONS, ADVERTISING, SPONSORSHIPS, AND PARTNERSHIP AGREEMENTS

The 2023 Budget includes Donation, Advertising, and Sponsorship revenue totaling \$78,000 is primarily earned from the sale of advertisements in the quarterly program brochure and from the sale of sponsorship support for District special events.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
70,073	260,674	52,075	78,000	25,925	49.8%



In the 2023 Budget, donation, advertising and sponsorship revenues are projected to increase by 49.8% (\$25,925) as compared to the 2022 Budget.

Advertising: As compared to the 2022 budget, Advertising revenue is projected to increase by 7.8% (\$1,525) due to new District-wide advertising opportunities for businesses, including newsletters, website, and posted on outfield fences.

Sponsorships: As compared to the 2022 budget, sponsorship revenue is projected to increase by 100.0% (\$25,000) due to increased interest and the return of "Day of Event" sponsorships.

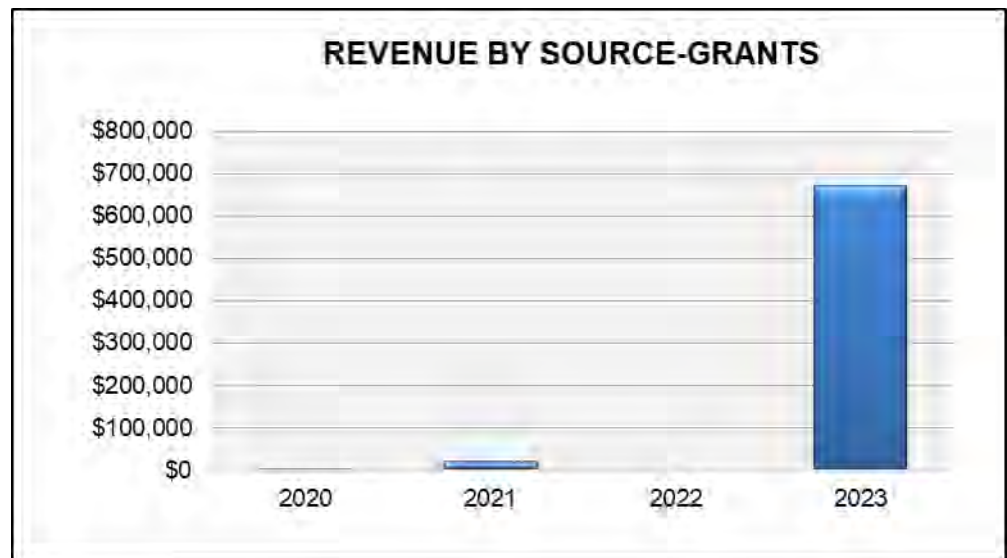
2023 BUDGET: REVENUE ANALYSIS



GRANTS

The 2023 proposed budget includes an increase of 100% (\$672,516) as compared to the 2022 budget.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
2,825	21,230	-	672,516	672,516	100.0%



Budgeted grant revenue in 2023 includes \$672,516 in the Recreation Fund from the Illinois Environmental Protection Agency (IEPA) to partially fund the Sugar Creek Golf Course Creek Restoration project.

Definition

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

Assumptions Used to Develop Projections

Actual funds from grants to be received.

Percent of grant revenue as compared to total revenues in proposed 2023 Budget.

2.82%

2023 BUDGET: REVENUE ANALYSIS



Definition

Program fees are generated by collecting fees/charges for participation in District programs and services such as camps, pre-school, before and after-care, lessons, leagues, tournaments and racquet sports.

Assumptions Used to Develop Projections

Trends, weather impact, customer desires, facility availability, market comparison, value, and the cost of providing the service.

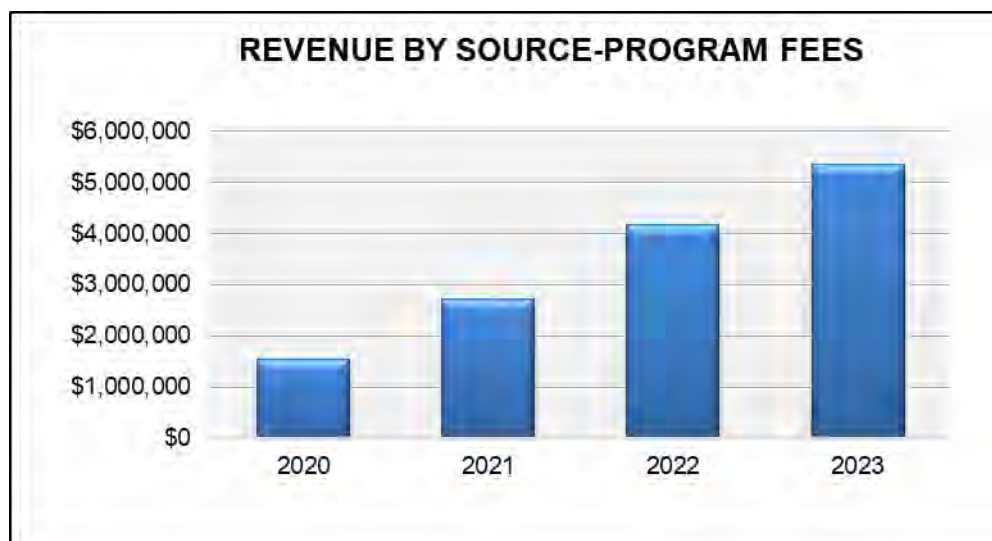
Percent of program fees as compared to total revenues in proposed 2023 Budget.

22.47%

PROGRAM FEES

In the proposed 2023 Budget, overall program fee revenue is projected to increase by 28.2% (\$1,176,943) as compared to the 2022 budget as participation numbers continue to trend back or surpass near pre-COVID levels. The increase can also be attributed to expanded offerings and fee increases to partially offset inflationary price increases associated with the offering of programs.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
1,550,814	2,733,994	4,177,207	5,354,150	1,176,943	28.2%



Recreation: As compared to the 2022 budget, overall program revenues are increasing by 44.7% (\$1,302,409), in the Recreation Function/Department, as participation numbers return or surpass pre-COVID levels in core program offerings. As well as fee increases.

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

- Rec Station/Summer Camp at 55.5% (\$836,680)
- Early Childhood at 51.0% (\$138,750)
- Visual/Performing Arts at 41.2% (\$85,059)

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

Sports & Fitness at 16.7% (\$115,541); General Interest, Trips & Special Events at 94.8% (\$72,338); Trips at 33.0% (\$4,036) and Senior programs at 14.6% (\$5,397).

Outdoor aquatic programming, including swim lessons, is planned to increase by 45.4% (\$47,262).

2023 BUDGET: REVENUE ANALYSIS



The chart below illustrates the ten-year trend in total recreation program fee revenue from 2014 to 2021 and budgeted revenue for 2022 and 2023 along with 2022 projected year end. Between 2014 and 2019, actual program fee revenue increased by an average of 6.3% annually. Growth occurred due to both increased levels of participation and fee increases. In 2020, revenue decreased by 71.2% based on the impacts of the pandemic, including “stay-at-home” orders, capacity limits, social distancing requirements, enhanced cleaning and disinfection protocols, and participants’ reluctance or inability to participate in indoor programming. In 2021, revenue increased by 77.1% as throughout the year pandemic restrictions were lifted and customers were eager to return to participation in District offerings.



Courts Plus: As compared to the 2022 Budget, program revenue at Courts Plus is decreasing by 12.0% (\$137,406) as follows:

- Summer Camps at 100.0% (\$128,810)
- Kids Plus programming at 83.2% (\$74,685)
- Personal Training at 39.0% (\$19,731)

The decreases in Kids Plus programming and Summer Camps in particular follow the shift of these program areas to the Recreation Department as part of the District's 2022 Strategic Plan tactic to review and determine the future investment towards services suspended since the pandemic began. These decreases are offset by increases in martial arts by 56.4% (\$51,608) and the Industrial Athlete program by 271.6% (\$35,630) as part of the Strategic Plan Tactic to invest in services identified as financially sustainable and meeting community needs.

Sugar Creek Golf Course: Revenue is increasing by 10.0% (\$11,590) due to a 7% fee increase in Junior Golf.

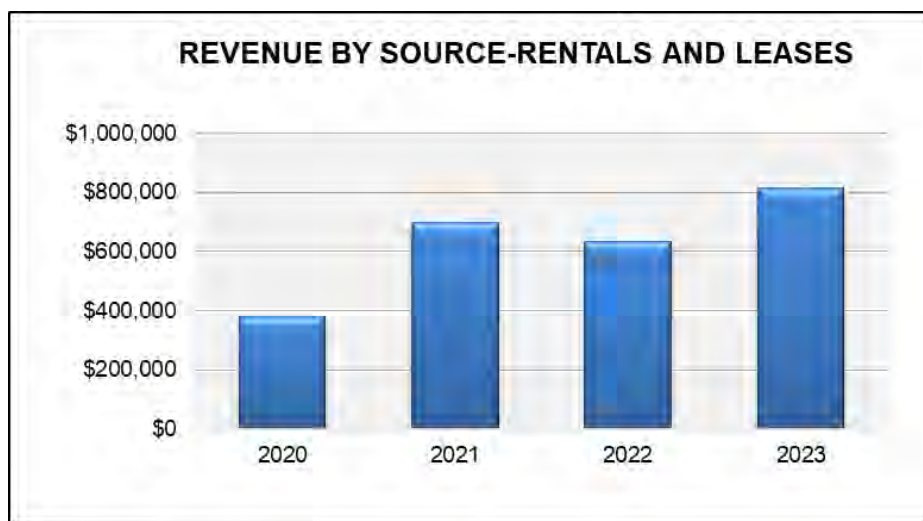
2023 BUDGET: REVENUE ANALYSIS



RENTALS AND LEASES

In the 2023 Budget, rental revenue is projected to increase by 28.4% (\$180,633) as compared to the 2022 Budget due to no longer having mandated capacity restrictions and social distancing requirements.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
380,366	697,649	634,943	815,576	180,633	28.4%



Outdoor Park and Park Facility Rentals: As compared to the 2022 Budget, Outdoor Park and Facility Rentals are projected to increase by 28.8% (\$39,431). The projection is based on an expected increase in lighting fee collection along with increases in youth sports participation. Field rentals for sports camps will also drive the increase:

- Lighting fees by 43.0% (\$21,515)
- Soccer by 15.0% (\$5,015)
- Ball diamond by 13% (\$4,850)
- Outside athletic group rentals by 66% (\$4,090)

Recreation Facility Rentals: Rental revenue is increasing by 80.5% (\$15,340) compared to the 2022 budget due to all rental fees increasing.

Courts Plus & Wilder Mansion Facility Rentals: Overall, rental revenue is increasing by 21.9% (\$68,317) due to an increase of 59.1% (\$82,200) in Wilder Mansion rentals by offset by a decrease in tennis court rentals by 9.1% (\$12,783) to allow for more tennis and Pickleball programming.

Sugar Creek Golf Course Rentals: Revenue is projected to increase 34.6% (\$57,545) due to increases in cart rental revenue (\$43,545) and banquet rentals (\$14,000).

Definition

Rental revenue is the amount paid by an individual or group to use District property including equipment (e.g., lockers, riding carts, racquets), indoor facilities (e.g., multipurpose rooms, climbing wall, The Hub and Sugar Creek Clubhouse) and outdoor facilities (e.g., athletic fields, picnic areas, outdoor pools, and formal garden wedding bowl).

Assumptions Used to Develop Projections

Trends, weather impact, customer desires, facility availability, and cost to provide the service.

Percent of rental/lease revenue as compared to total revenues in proposed 2023 Budget.

3.42%

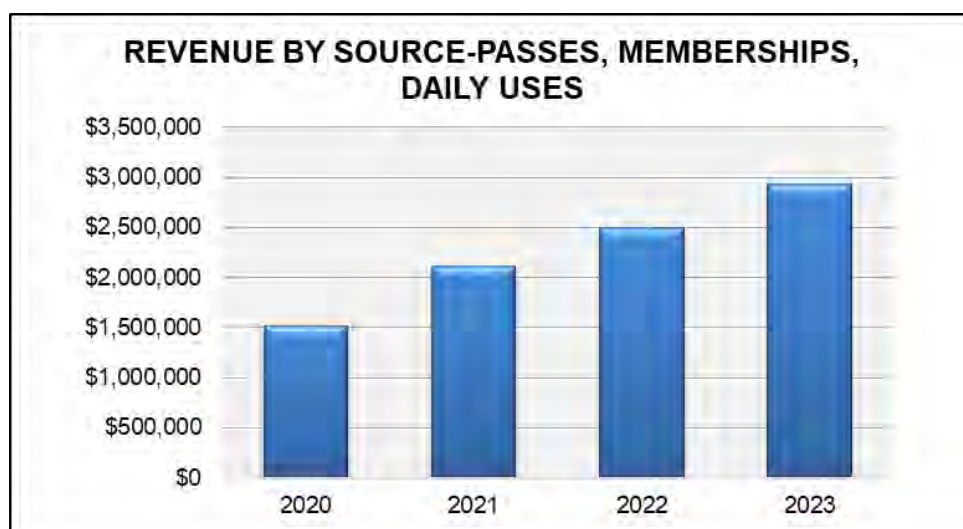
2023 BUDGET: REVENUE ANALYSIS



PASSES, MEMBERSHIPS, AND DAILY USES

In the proposed 2023 Budget, this revenue source is increasing by 17.4% (\$434,017) as compared to the 2022 Budget primarily, similar to program fees, due to the discontinuation of pandemic related restrictions allowing for greater participation.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
1,520,740	2,119,195	2,494,319	2,928,336	434,017	17.4%



Outdoor Pools: As compared to the 2022 budget, pool pass, punch cards and daily admission revenue is projected to increase overall by 17.0% (\$82,863) due to increases in all fee types.

Pool punch cards continue to increase in popularity year after year at the outdoor pools since the cards are transferrable among users. Based on increased sales over the last four years and a projected fee increase, pool punch cards are increasing 23.3% (\$13,125). Daily and group pool admission revenue is projected to increase 24.4% (\$21,238) due to a \$1 fee increase for both child and adult daily admission rates. Pool pass revenue is expected to increase 14.1% (\$48,500) compared to the 2022 budget due to an increase of \$10 per pool pass.

The Hub: As compared to the 2022 budget, daily admissions for the spray ground, batting cage and mini golf are budgeted to decrease 15.2% (\$6,400). This is due to the reduction in the length of the regular season of The Hub. The Hub will be open from Memorial Day to Labor Day in 2023 as a result of declines in sales during the pre-season (before Memorial Day) and post-season (after Labor Day) schedule in the last four years.

Definition

Passes, memberships, and daily uses include daily use fees for admission to a District facility (e.g., pools, Courts Plus, Sugar Creek), The Hub, punch card fees for prepaid admission for a set number of days at District facilities (e.g., pools), initiation fees for joining Courts Plus, monthly and annual dues for specific programs and facilities, season passes (e.g., pools, golf course resident cards, and permanent tee times.

Assumptions Used to Develop Projections

Trends, weather impact, customer desires, facility availability, market conditions, value, and the cost of providing the service.

Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2023 Budget.

12.29%

2023 BUDGET: REVENUE ANALYSIS

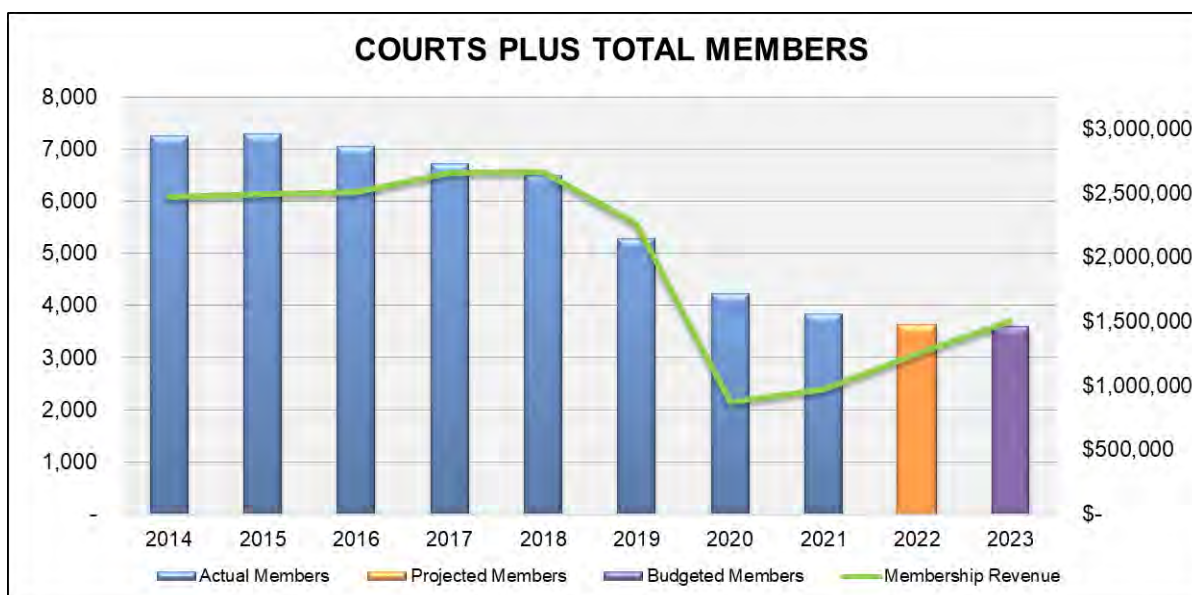


The number of pool passes sold decreased on an annual basis from 2012 to 2022 (with the exception of 2020 when the pools did not open due to the pandemic), but revenues remained relatively steady due to price increases. As a result of the continued decline in pool pass sales, staff anticipates the number of pool passes sold annually will remain stagnant compared to the four year average. The chart below illustrates the ten-year trend in pool pass sales and revenue.



Courts Plus: Passes, Memberships and Daily Use revenue is projected to increase by 21.9% (\$271,214) as compared to the 2022 budget based on a rate increase of 10%.

The chart below illustrates the historical trend in the number of Courts Plus total members on December 31 of each year (from 2013 to 2021) and projections for 2022 and 2023 along with the amount of membership revenue collected or projected during those years.

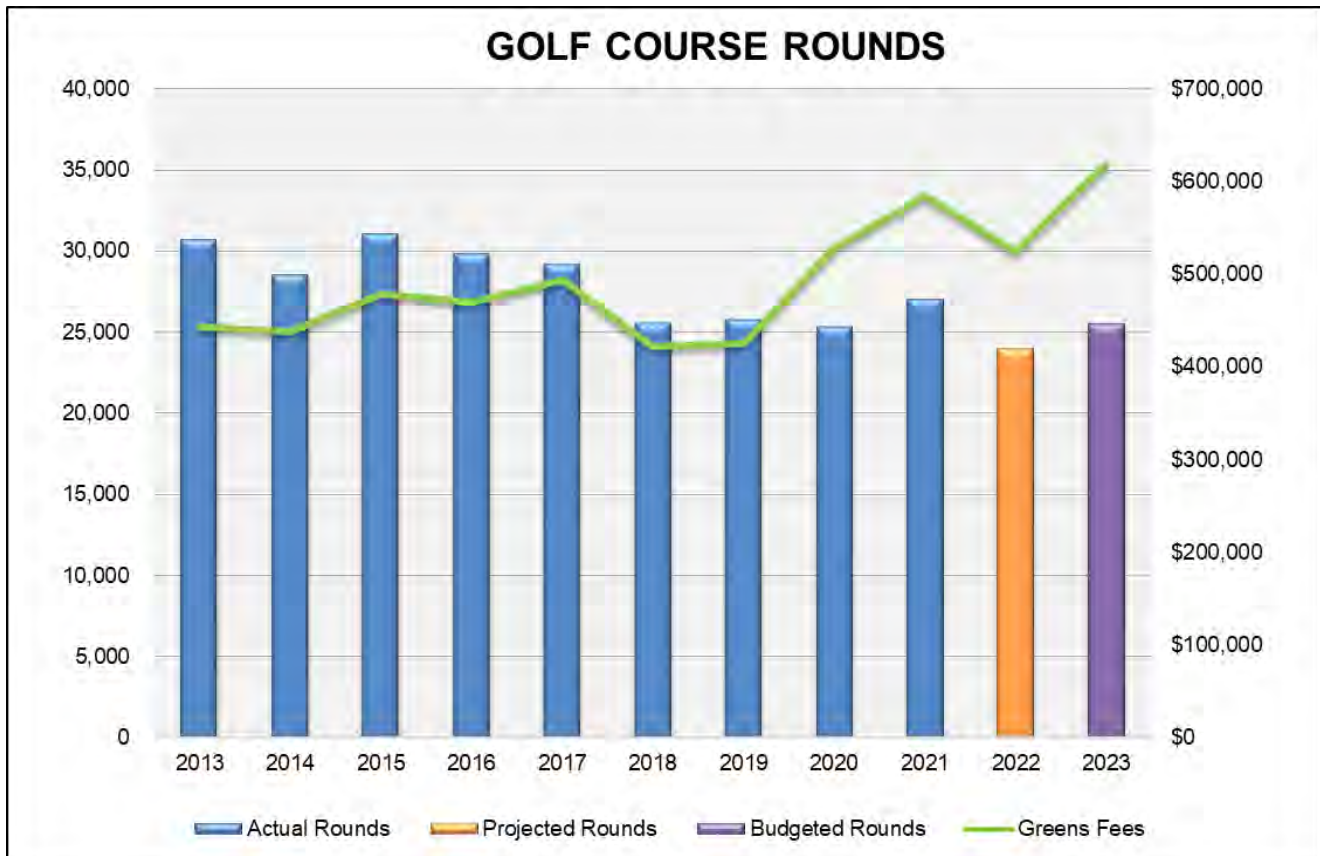


2023 BUDGET: REVENUE ANALYSIS



Sugar Creek Golf Course: As compared to the 2022 Budget, Passes, Memberships, and Daily Use revenue is projected to increase overall by 9.4% (\$67,200). Daily use fees are projected to increase 6.8% (\$39,350) due to a 10% fee increase. In addition, driving range fees generated are projected to increase by 20.6% (\$27,850) due to an 8% rate increase.

The chart below illustrates the number of golf rounds for 2013-2021 and projected golf rounds for 2022 and 2023 along with the amount of revenue collected or projected.



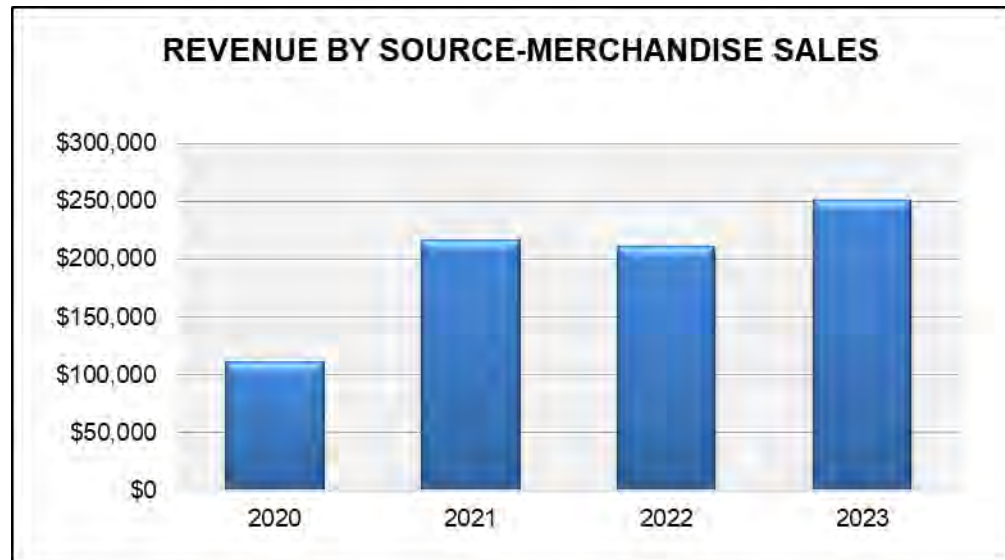
2023 BUDGET: REVENUE ANALYSIS



MERCHANDISE SALES

As compared to 2022, net merchandise sales are projected to increase 18.9% (\$39,815) in 2023.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
111,680	216,940	210,621	250,436	39,815	18.9%



Recreation: Revenue is down 14.7% (\$2,471) due to fewer participants in competitive dance and gymnastics.

Park and Facility Concessions and Vending: Concessions and vending revenue is increasing by 127.3% (\$2,200) as compared to 2022 budget. This is due to an outside vendor leasing three concession locations: East End, Plunkett, and Smalley.

Sugar Creek Golf Course: As compared to the 2022 Budget, merchandise sales revenue is increasing by 19.8% (\$27,426) primarily due to a projected increase in beverage sales (\$22,301).

Memorials: As compared to the 2022 budget, memorials revenue is increasing by 100.0% (\$6,500). This is due to the program now including bench and light post memorials.

Courts Plus: Merchandise sales is increasing by 37.3% (\$6,410) primarily due to preferred caterer commissions at Wilder Mansion increasing by 51.7% (\$6,800) with the expectation of a post-pandemic increase in private rentals.

Definition

Includes revenue from the sale of goods such as engraved bricks, tree memorials, concessions, vending, pro shop merchandise, and racquet stringing.

Assumptions Used to Develop Projections

Trends, customer desires, market conditions, and value.

**Percent of
merchandise
sales revenue as
compared to
total revenues in
proposed
2023 Budget.**

1.05%

2023 BUDGET: REVENUE ANALYSIS



Definition

Includes the transfer of funds from one fund to another fund.

Assumptions Used to Develop Projections

Based on utilizing reserves and income from one Fund to support and provide funding for capital projects, debt payments and the reimbursement of operating expenses.

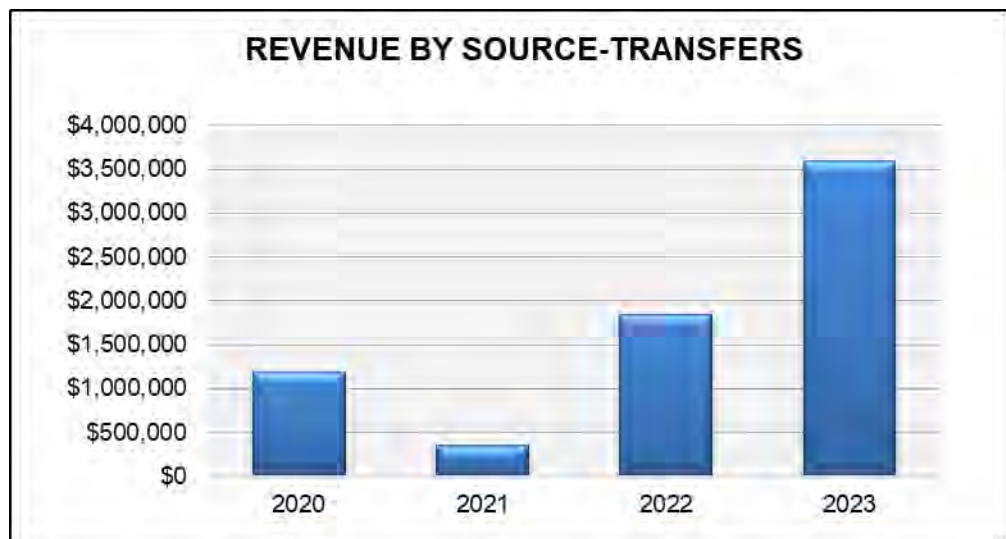
Percent of transfer revenue as compared to total revenues in proposed 2023 Budget.

15.10%

TRANSFERS

The 2023 Budget reflects a proposed increase of transfer revenue of 94.5% (\$1,748,949) due to the transfer of cash and investments for capital project expenses planned for 2023 following two years of deferred projects

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
1,187,899	357,917	1,849,941	3,598,890	1,748,949	94.5%



An overview of 2023 transfers is on page 93. Transfer revenue includes:

- \$26,368 from the Recreation Fund to the General Fund for park and field maintenance expenses from Adult Sports League user fees.
- \$2,676,527 to the Capital Fund and \$95,939 to the Paving & Lighting Fund from the General Fund (\$695,150), Recreation Fund (\$1,731,564) and the Debt Service Fund (\$345,752) for numerous projects including, but not limited to the Sugar Creek Restoration project (\$665,692), Courts Plus Tennis Ceiling Reflective Coating Replacement (\$371,112), Lizzadro Museum Abatement and Demolition (\$325,000), Ben Allison Park Updates (\$296,500), Wilder Park South Tennis Courts Resurfacing (\$225,000), Horticultural Complex Improvements (\$155,000), Wagner Community Center HVAC Replacement – Office and Music Rooms (\$104,000), Sealcoating (\$81,900), Dog Park Engineering (\$46,000), Pick Park Engineering (\$25,000), and 225 S. Prospect Asphalt Roof Replacement (\$24,900).
- \$100,000 from the Sugar Creek Golf Course Fund to the Recreation Fund (\$50,000) and the Village of Villa Park (\$50,000) for the payment of debt.
- \$77,540 to the Recreation Fund from the Museum Fund for expenses (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events at Wilder Mansion (e.g., non-profit organizations and District meetings/trainings).

2023 BUDGET: REVENUE ANALYSIS



BOND, INSURANCE AND SALE PROCEEDS, DISPOSAL OF FIXED ASSETS

Definition

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

Assumptions Used to Develop Projections

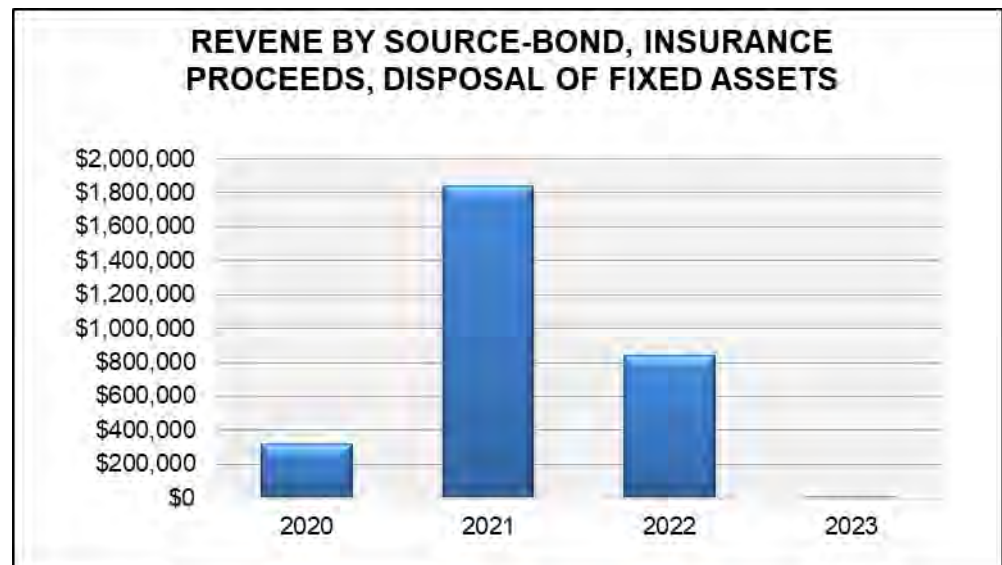
Outstanding debt payments owed, proceeds from insurance settlements, and the disposal of fixed assets.

Percent of bond, insurance proceeds, and disposal of fixed asset revenue as compared to total revenues in proposed 2023 Budget.

0.03%

This revenue source is decreasing by 99.1% (\$836,419) as compared to the 2022 Budget. The primary reason for the decrease is based upon the advice of the District's auditor, the Park District is no longer recording the annual rollover bond proceeds as revenue due to it being a short-term debt of less than one year (\$630,019). This decrease is also due to the elimination of \$200,000 in proceeds from the sale of the rental property adjacent to the clubhouse parking lot at Sugar Creek Golf Course sold in early 2022.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
317,922	1,840,939	844,350	7,931	(836,419)	-99.1%



2023 BUDGET: REVENUE ANALYSIS



Definition

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

Assumptions Used to Develop Projections

Interest rate trends, amount of funds available for investment.

Percent of interest revenue as compared to total revenues in proposed 2023 Budget.

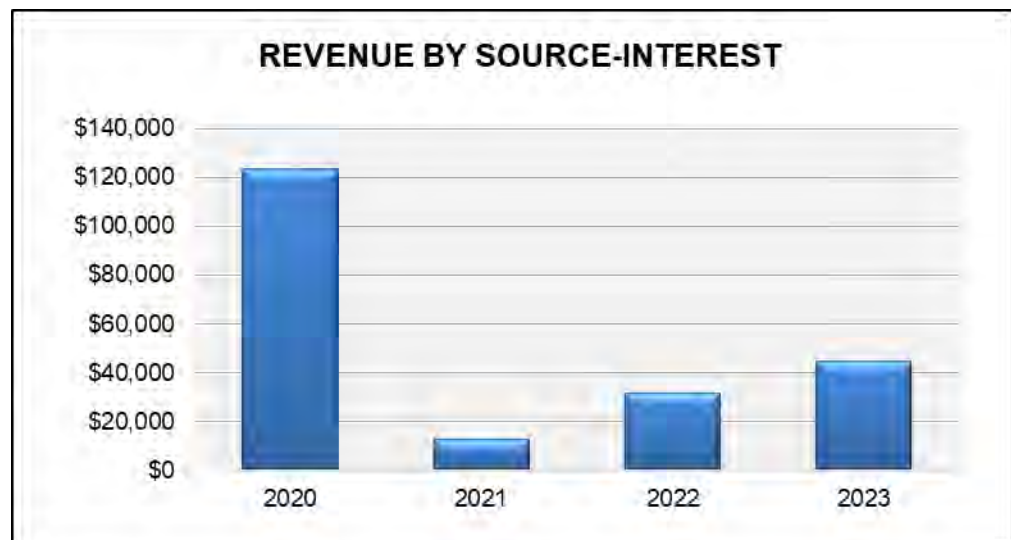
0.19%

INTEREST

Rates dropped in 2020 with the onset of the pandemic and remained deflated until early 2022 when the Federal Reserve began to increase interest rates. On November 1, 2020, a three-month treasury bill yielded an interest rate of 0.09% but by September 30, 2021, interest rates averaged 0.05% and as of September 30, 2022 rates were at 2.88%.

As a result, the 2023 Budget includes a 40.7% increase in projected interest revenue as compared to the 2022 Budget. Total projected interest for 2023 is \$44,676 which is \$12,926 higher than the prior year budget.

2020 Actual	2021 Actual	2022 Budget	2023 Budget	2022 vs. 2023	% Change 22 vs. 23
123,464	12,756	31,750	44,676	12,926	40.7%



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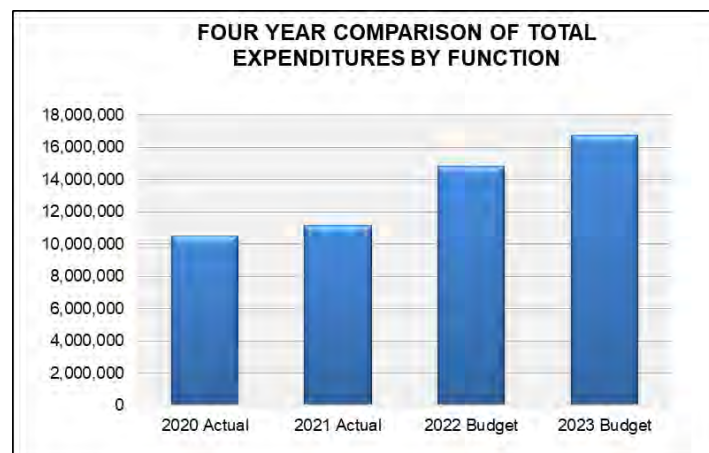
2023 BUDGET: EXPENDITURES BY FUNCTION



The District has ten functional areas that include Administration, Finance, Marketing and Communications, Human Resources, Information Technology, Parks, Facilities, Recreation, Courts Plus and Wilder Mansion, and Sugar Creek Golf Course. In this section, expenditures are presented according to the District's major functional areas rather than by Fund. By reviewing, linking, and reporting long-range plans and budget allocations according to the functions, programs, and/or activities of each of the District's organizational areas as part of the budget process and in the budget document, the Board, staff, and public can review, evaluate, and understand the role of each organizational area, the services it provides, its relationship to the other organizational areas and how resources were allocated in the budget to achieve District goals.

In addition to the 2020 and 2021 Actual, 2022 Budget and 2023 Budget figures by functional area,¹ this section includes functional area missions, responsibilities, 2022 Accomplishments* (items that have been started and are projected to be completed by the end of 2022 are noted with an asterisk*) and 2023 Work Plan tactics organized by the Vision 2020: Strategic Plan Themes, expense highlights, future outlook and performance measures (2022 Accomplishments and 2023 Work Plan sections may include capital projects or revenue not reflected in function expenses). Transfer, capital and debt expenditures are not presented in this section. The chart below illustrates the total expenditures for all the functions and the difference and percent change between the Approved 2022 and Proposed 2023 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2020 and 2021 Actual, 2022 Budget and 2023 Proposed Budget). The 2023 proposed function budget illustrates a 13.2% (\$1,952,434) overall increase in expenditures as compared to the 2022 Budget.

Function	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('22 to '23)
Park Board/Administration ²	533,014	532,654	789,666	813,296	23,630	3.0%
Finance	828,337	677,228	782,622	785,068	2,446	0.3%
Marketing and Communications	353,184	315,552	536,929	550,436	13,507	2.5%
Human Resources	217,652	245,445	278,960	272,664	(6,296)	-2.3%
Information Technology	633,942	603,936	845,158	1,106,248	261,090	30.9%
Parks	1,449,614	1,650,705	1,699,438	1,990,562	291,124	17.1%
Facilities	1,665,847	2,246,815	3,768,263	3,232,668	(535,595)	-14.2%
Recreation	2,260,984	2,306,171	3,452,167	5,249,912	1,797,745	52.1%
Courts Plus & Wilder Mansion	2,016,964	1,927,170	1,893,623	1,998,645	105,022	5.5%
Sugar Creek Golf Course	559,518	631,290	760,399	760,160	(239)	0.0%
Total	10,519,055	11,136,966	14,807,225	16,759,659	1,952,434	13.2%



¹Excludes capital, transfers and debt expenses

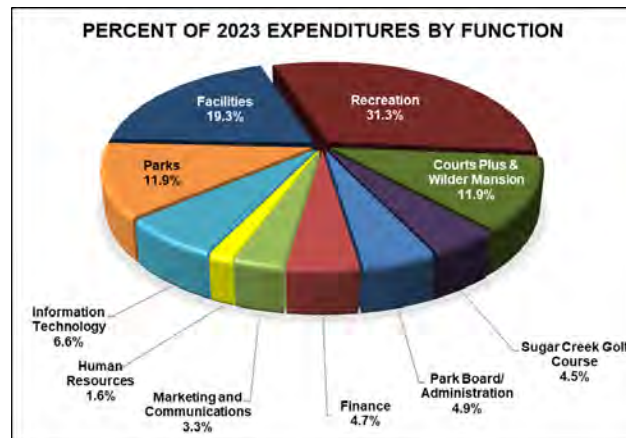
²Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$25,000 for Board expenses.

Items that have been started and are projected to be completed by the end of 2022 are noted with an asterisk

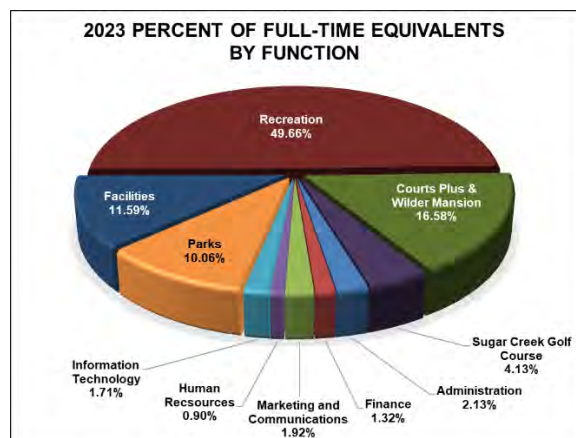
2023 BUDGET: EXPENDITURES BY FUNCTION



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



The pie chart below on the left illustrates the percent of full-time equivalent³ (FTE) employees for each functional area as compared to the total number of District FTE employees while the chart on the right includes the number of FTE employees for each functional area budgeted in 2022 and proposed for 2023 (increase of 60.1 in 2023). This increase is due to the proposed creation of four new full-time positions specifically focused on the District's strategic plan goals to maintain and update existing parks, open spaces, facilities and amenities along with a post-pandemic expansion of program offerings and subsequent hiring of part-time staff.



Budgeted Full-time Equivalents ³	2022	2023
Administration	5.0	5.0
Finance	3.0	3.1
Marketing and Communications	4.3	4.5
Human Resources	2.0	2.1
Information Technology	4.2	4.0
Parks	21.4	23.6
Facilities	40.4	27.2
Recreation	60.1	116.5
Courts Plus & Wilder Mansion	26.6	38.9
Sugar Creek Golf Course	7.5	9.7
Total	174.5	234.6

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

2023 BUDGET: EXPENDITURES BY FUNCTION



Position Inventory by Function Full-time Equivalents (FTE) ⁴						
	2020 Actual	2021 Actual	2022 Budget	2023 Proposed Budget	INCREASE (DECREASE) FY '22 to FY '23	% Change FY '22 to FY '23
Administration	3.2	3.3	5.0	5.0	0.0	0.0%
Finance	3.1	3.6	3.0	3.1	0.1	3.3%
Marketing and Communications	2.5	2.5	4.3	4.5	0.2	4.7%
Human Resources	1.1	1.4	2.0	2.1	0.1	5.0%
Information Technology	3.1	3.1	4.2	4.0	(0.2)	-4.8%
Parks	17.2	21.1	21.4	23.6	2.2	10.3%
Facilities	16.5	33.8	40.4	27.2	(13.2)	-32.7%
Recreation	23.4	32.2	60.1	116.5	56.4	93.8%
Courts Plus & Wilder Mansion	20.4	19.8	26.6	38.9	12.3	46.2%
Sugar Creek Golf Course	7.2	7.5	7.5	9.7	2.2	29.3%
TOTAL FULL TIME EQUIVALENT	97.7	128.3	174.5	234.6	60.1	34.4%

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

2023 BUDGET: EXPENDITURES BY FUNCTION



ADMINISTRATION

Mission

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

Funding Sources

Property taxes and interest income

Revenues and expenses in...

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

Full-time equivalent staff

5.0

Description

The Administration function facilitates the execution of Board policies as established in the Board's Executive Limitation policies and long-range objectives as articulated in the Board's Strategic and Comprehensive Plans; provides staff support to the Board of Park Commissioners; oversees the budget and capital planning processes; maintains legal documents and contracts; acts as the District's legal, legislative, intergovernmental liaison, and election official; and oversees the day-to-day operations of the District.

2022 Accomplishments (includes Park Board accomplishments)

Vision 2020 Strategic Themes

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

- With the Facilities and Parks Departments, completed Glos Park site improvements.
- With the Facilities and Parks Departments, completed construction of a neighborhood park at Centennial Park.
- Approved Intergovernmental Agreement between DuPage County, Village of Villa Park, and District outlining each agencies' responsibilities and funding and cost obligations for the Sugar Creek Golf Course creek restoration project and awarded the project construction contract to Semper Fi Land, Inc.
- Working with the City of Elmhurst, approved Ordinance O-09-22 for the City to convey to the District property adjacent to the District owned parcel on Monterey Avenue to develop as part of Pick Park.
- Approved naming the Monterey properties as Pick Park and a proposed Master Plan for the site based on feedback from park neighborhood residents.

Meet Community Needs for New and Existing Indoor Recreation Space

- Working with the Facilities and Recreation Departments, completed the Adult Center renovation and began offering programming and registration services to the community.
- Approved a Memorandum of Understanding (Park District and City of Elmhurst) outlining both organizations' responsibilities in regards to housing Metropolitan Family Services at Centennial Recreation Center and use of space within the facility by the agency.

2023 BUDGET: EXPENDITURES BY FUNCTION



Innovative Programming to Meet Community Needs

- Working with Courts Plus/Wilder Mansion and Recreation Departments, determined the future investment of services suspended since the onset of the pandemic.

Exceptional and Consistent Guest Experience

- Engaged the services of an Information Technology consultant who identified registration software solution(s), including collaborating with staff to review registration software departmental needs; scheduling and conducting online demonstrations of registration software modules; and reviewing potential suitable vendors to assist with the determination of the best fit for the District.
- Connected* with community groups and organizations whose mission and work is focused on Elmhurst becoming a more equitable and inclusive community to discuss and investigate potential collaboration opportunities that support the District's diversity, equity, and inclusion (DEI) efforts.

Sustainable Revenue Strategies and Funding Options

- Completed sale of 50% ownership stake of 440 E. Van Buren Street in Villa Park (adjacent to Sugar Creek Golf Course) with the proceeds dedicated to the purchase of golf course maintenance equipment.
- With the Facilities Department, applied for an Open Space Land Acquisition and Development (OSLAD) grant to potentially fund 50% of Pick Park development costs.
- Improved the capital planning process and reporting, including streamlining and redesigning the Capital Project Request Form; developing a more detailed long-range capital project spreadsheet to improve the tracking and reporting of future project needs and costs; and using additional project evaluation metrics to effectively determine the relative priority of projects.
- Worked* with the Marketing and Communications Department, began increasing communications and engagement about the District's financial condition and future outlook.

Strengthen Organizational Culture

- Worked* with Management Team, reviewed and began implementing the optimal organizational structure, including changes to the Facilities, Courts Plus & Wilder Mansion, and Recreation Departments.
- Worked* with a DEI professional services firm, conducted a DEI organizational assessment and created an implementation plan for executing sustainable goals and next steps to become a more diverse, equitable, and inclusive organization.
- Reoffered* employee events (Employee Activities Team) in person, including the traditional pre-pandemic employee picnic and open house (to be held in December 2022).*
- Provided staff training and resources on the Values Recognition Program to increase participation.
- Communicated information to employees about the optional use of personal pronouns to be more gender identity inclusive, including instructions on how to add pronouns to employee email signatures.
- Held an employee DEI Discussion Group, which focused on different DEI topics to expand participants understanding of DEI.

Other

- Assisted the Board with determining next steps for addressing additional Vision 2020 large-scale projects in 2023-25 (including funding Pick Park and the dog park development and adding new staff to improve park and facility maintenance) and reassessing unmet larger-scale project priorities in 2023 after completing community engagement.
- Conducted* candidate filing process for the April 2023 Consolidated Election for two Park Board Commissioner seats.
- Approved revisions to Park Board Policy 5.13 – Closed Session Minutes and Recordings to reflect the new State required timing for reviewing the “closed status” of closed session minutes.
- Presented to the Board four (4) Program and Service Reports, including Courts Plus Indoor Tennis Court Usage, East End Pool (changes in Adult Swim Hours), 2022 Ballfield Renovation Project, and Recreation Programming Trends and Demand.
- Hired and trained the new Strategy and Planning Coordinator and Administrative Assistant.
- Offered record retention training to all Departments (provided by the State of Illinois) to educate staff on records retention requirements and reduce unnecessary paper file storage.
- Continued to reduce off-site paper storage resulting in lower record retention costs of \$750 annually.

2023 Work Plan (includes Park Board Work Plan Items)

Vision 2020 Strategic Themes

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

- Working with the Sugar Creek Golf Course and Village of Villa Park, complete Sugar Creek Golf Course creek restoration project.
- Working with all Departments, create a dog park operating plan (construction to be proposed in 2024).

Meet Community Needs for New and Existing Indoor Recreation Space

- Reevaluate and determine future indoor facility project priorities and capital plans as part of updating the Vision 2020 Plan and to guide long-term financial planning.

Exceptional and Consistent Guest Experience

- Working with the Marketing and Communications Department, conduct community engagement to update long-range plans (e.g., community survey, open houses, focus groups, etc.) and utilize feedback for program, amenity, and services planning.
- Become a more equitable and inclusive organization through Park Board and employee training (to increase understanding of equity and inclusion and effectively engage community stakeholders) and partnering with community groups to collaborate on DEI efforts.
- Working with all Departments, create a communications plan and execute customer outreach during transition to new registration software.

Sustainable Revenue Strategies and Funding Options

- Working with the Marketing and Communications Department, continue communicating the District's financial condition and future outlook.
- Seek alternate revenue sources to fund Vision 2020 capital projects (e.g., Pick Park OSLAD grant, dog park sponsorships)
- Continue to improve the evaluation, tracking and reporting of capital plan projects and costs and investigate next steps (e.g., inventory and assessment tools, software, etc.) to develop a comprehensive asset management plan.

Strengthen Organizational Culture

- Working with the DEI Team, implement the DEI Organizational Change Report 2023 recommendations, including: providing Board, staff, and DEI Team training and learning opportunities (\$25,000 along with a portion of the Board's continuing education budget); creating a DEI calendar and learning and collaboration opportunities based on calendar recognition months/days; and restructuring the DEI Team to provide effective oversight, collaboration, and implementation of DEI initiatives.
- Conduct employee organizational culture survey to assess the progress of, and continue moving forward with strengthening the District's organizational culture and health (\$10,000).
- Working with the Management Team, continue to review and implement the optimal organizational structure along with creating an employee development and succession plan.
- Utilizing employee feedback, review and update the behaviors/actions that define how to live the District's organizational values and provide staff training and resources on these behaviors/actions to continue to foster a values-based culture.
- Implement/expand methods to improve staff communication and increase staff engagement, including creating a part-time advisory council.

Other

- Driven by community, Park Board, and employee engagement, update the Vision 2020 Plan (comprehensive and strategic plans) by assessing current and future critical issues and priorities the Board and staff must address to successfully implement District strategy (\$65,000, including community engagement).
- Continue improving the reporting and analysis of District performance on long-range plan strategy, including tracking new performance indicators and improving the analysis and reporting of trends.
- Begin to update and compile documentation for the IAPD/IPRA Distinguished Agency re-accreditation process (in 2024).
- Complete the comprehensive review and update of the District's Administrative Policy Manual and Park and Facility Use Ordinance to reflect current operations.
- Act as an election official and conduct the 2023 Commissioner consolidated election process in DuPage and Cook Counties.
- Update Park Board Commissioner Orientation Manual and orient new Commissioners to the District and Board, if necessary.

2023 BUDGET: EXPENDITURES BY FUNCTION



2023 Budget Highlights

Overall: The Administration Function budget is increasing by 3.0% (\$23,630) as compared to the 2022 Budget mainly due to an increase in **Wages** of 5.5% (\$23,410) for performance based merit increases.

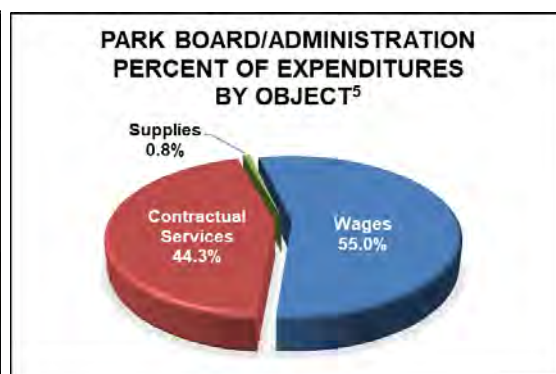
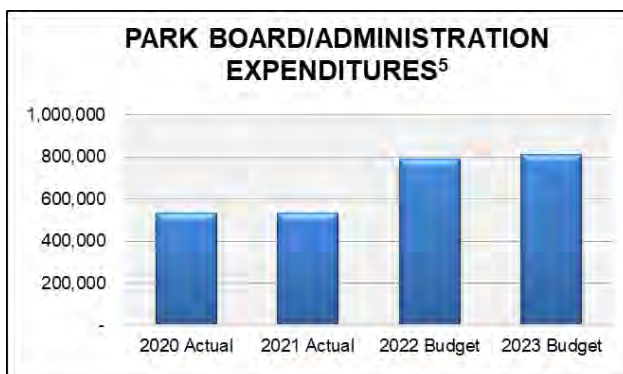
Future Outlook

The **Future Outlook** of the Administration function is driven by the implementation and monitoring of the Vision 2020 Plan, which encompasses the District's Strategic and Comprehensive Plans. The Vision 2020 Plan guides the District's strategic and capital priorities from 2018-22. In 2023, the Board and staff will assess long-term Vision 2020 critical issues that have not been addressed, changes to the economic and operating environment, and any new high-priority critical issues. This evaluation will be driven by an update of the Vision 2020 needs assessment (to reflect new community and employee engagement and other relevant data) and will steer the development of new strategic priorities to successfully implement Vision 2020 Plan strategy in the future, including large-scale capital project priorities that cannot be addressed with the current available funding.

Working with all Departments and based on the results of the organizational culture survey, Administration staff will also continue to facilitate the strengthening of the organizational/work culture to ensure successful implementation of long-term strategy and continued recruitment and retention of high performing employees. A key part of strengthening the District's culture in the future will be addressing the 2023 DEI organizational assessment recommendations and Organizational Change Report implementation plan, including dedicating the resources necessary to implement sustainable DEI efforts and support the restructured DEI Team.

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%

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



2023 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Administration ⁶				
	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
% of Vision 2020 Plan Tactics Accomplished	67%	50%	72%	22%	44.0%
% of Vision 2020 Plan Tactics in Progress	27%	38%	28%	-10%	-26.3%
% of Vision 2020 Plan Tactics Deferred	7%	13%	0%	-13%	-100.0%

⁶ 2021 Actual based on 2021 Year-end Vision 2020 Progress Report (15 tactics), 2022 Projected Actual based on 2022 Mid-Year Vision 2020 Progress Report and 2022 Strategic Work Plan Mid-year Review (16 tactics) and 2023 Projected based on 2023 Strategic Work Plan Tactic Multi-year Timelines (18 Tactics)

2023 BUDGET: EXPENDITURES BY FUNCTION



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

Funding Sources

Property taxes and interest income

Revenues and expenses in...

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

Full-time equivalent staff

3.1

FINANCE

Description

The Finance function plans, develops, manages and maintains the financial operations of the District in the areas of finance, auditing, payroll, investments and accounting.

2022 Accomplishments

Vision 2020 Strategic Themes

Innovative Programming to Meet Community Needs

- Worked with Administration and Recreation Departments to determine the future investment of services suspended since the pandemic began.

Sustainable Revenue Strategies and Funding Options

- Implemented a new general ledger number format to allow for proper tracking and reporting following the consolidation of the Enterprise Services and Recreation Funds.
- Worked with Administration to evaluate the current percentage of non-tax revenue policy to determine if adjustments need to be implemented in light of the changes to the District due to the impacts of the pandemic.
- Worked with Administration to complete the sale of the G.O. Annual Rollover Bond to fund debt service and capital projects.

Strengthen Organizational Culture

- Re-evaluated the Finance Department staffing structure and made adjustments where needed in regard to hierarchy and succession planning.

2023 Work Plan

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- Working with all Departments, complete conversion to new registration software that will better meet community needs and provide an improved customer experience.

Sustainable Revenue Strategies and Funding Options

- Utilize the new general ledger number format to determine the best way to track cost recovery.
- Complete the sale of the G.O. Annual Rollover Bond to fund debt service and capital projects.

Other

- Hire a part-time intern to help with implementation of the new registration software and daily tasks during the summer season.

2023 BUDGET: EXPENDITURES BY FUNCTION



2023 Budget Highlights

Overall the Finance function budget is increasing by 0.3% (\$2,446) as compared to the 2022 Budget due primarily to an increase in **Wages** by 8.9% (\$19,551) which is offset by a decrease in **Contractual Services** by 2.7% (\$15,105) and **Supplies** by 36.4% (\$2,000).

Wages are increasing by 8.9% (\$19,551) as compared to the 2022 budget primarily related to proposed performance based merit increases along with the addition of a part-time intern.

Contractual Services are decreasing 2.7% (\$15,105) primarily due to reductions in rates for IMRF and business insurance, offset by increases in other services, detailed below:

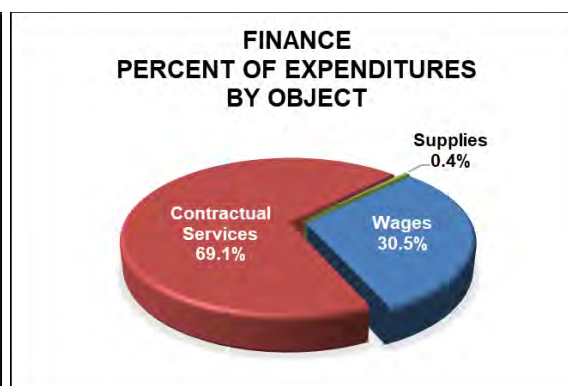
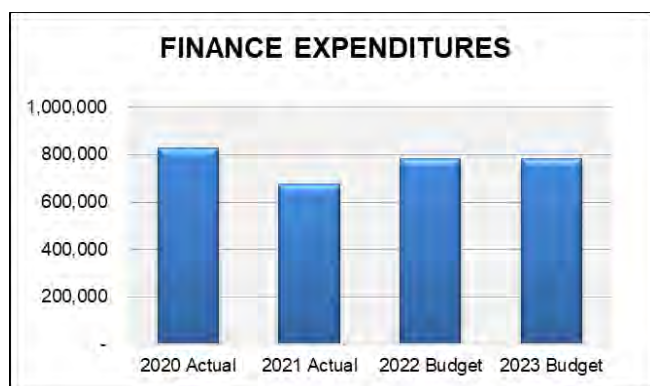
- decrease in IMRF (\$6,752);
- decrease in Business Insurance (\$18,991) primarily due to the reduction of unemployment costs as the District transitions from the pandemic; and
- increases in bank and credit card processing fees (\$6,800).

Supplies are decreasing 36.4% (\$2,000) due to less staff requiring fewer office supplies and to reflect previous year actuals.

Future Outlook

The **Future Outlook** of the Finance function is to develop tools for departments to use in managing and improving financial sustainability. Labor and employment issues will continue to be monitored for financial impacts to the District. Agreed upon assumptions will continue to be used in the District's financial planning documents and other financial reports to ensure outcomes can be monitored and tracked to maintain the District's long-term sustainability.

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%



2023 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Finance					
Performance Measure	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
Percent of Non-tax Revenue (excluding transfers and bond proceeds)	44.5%	42.6%	50.2%	7.6%	17.8%

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 Elmhurst Parks Foundation; and to seek alternate sources of revenue including advertising and corporate sponsorships

Funding Sources
Property taxes, advertising, sponsorships and interest income

Revenues and expenses in...
General, IMRF and FICA, Recreation, and Enterprise Services Funds

Full-time equivalent staff

4.5

MARKETING & COMMUNICATIONS

Description

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

This function manages all District community events and community outreach efforts enhancing customer experiences with the District; develops and grows community relationships, improving public relations and publicity for the District; recruits, manages, and reports on District volunteer efforts, and serves as a resource for the Elmhurst Parks Foundation.

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

2022 Accomplishments

Vision 2020 Strategic Themes

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

- Promoted and hosted ribbon cuttings to celebrate opening of Centennial Recreation Center, Centennial Park, the expanded Glos Park, and the new Eldridge Park east play area.

Meet Community Needs for New and Existing Indoor Recreation Space

- Communicated information regarding the new senior center at the Centennial Recreation Center.
- Assisted the Recreation Department in promoting programs to the community.

Innovative Programming to Meet Community Needs

- Planned and ran ten large-scale community events.

Exceptional and Consistent Guest Experience

- Rolled out a new design of the quarterly brochure to enhance readability, improve navigation, and provide easy viewing in both the virtual and print version.

2023 BUDGET: EXPENDITURES BY FUNCTION



- Worked* with Administration, Parks, and Facilities Departments, began communicating the District's financial condition and future outlook and their impact on the District's ability to address community priorities.

Sustainable Revenue Strategies and Funding Options

- Secured fifty-eight (58) sponsors and advertisers for fourteen (14) community events and programs.

Strengthen Organizational Culture

- Worked with Customer Service Team to conduct internal satisfaction survey.

Other

- Hired and trained the Community Events & Development Supervisor to offer community events from planning to execution.

2023 Work Plan

Vision 2020 Strategic Themes

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

- Work with Parks and Facilities Departments to communicate updates on the proposed dog park.
- Work with Parks and Facilities Departments to communicate updates on the Ben Allison Park play area replacement and host a ribbon cutting for the community.

Innovative Programming to Meet Community Needs

- Offer two new events – Concert in the Park and an Adult Egg Hunt in response to the community's desire for additional events.

Exceptional and Consistent Guest Experience

- Work with a trainer to roll out an updated "A" Game customer service training for staff.
- Re-establish a District-wide survey schedule for events, programs, and facilities.
- Work with Administrative staff to conduct community engagement including a community needs assessment survey.
- Work with Administration, Parks, and Facilities Departments, to continue communicating the District's financial condition and future outlook and their impact on the District's ability to address community priorities.

Sustainable Revenue Strategies and Funding Options

- Establish new sponsorship opportunities to drive additional revenue (e.g., dog park sponsorships).

2023 BUDGET: EXPENDITURES BY FUNCTION



Strengthen Organizational Culture

- Assist Administration staff in conducting an organizational culture survey.

2023 Budget Highlights

Overall: The Marketing & Communications budget is increasing by 2.5% (\$13,507) as compared to the 2022 budget.

Wages are increasing by 1.4% (\$3,563) as compared to the 2022 Budget with the addition of the summer marketing intern.

Contractual Services are increasing by 2.7% (\$7,544) overall as compared to the 2022 Budget primarily due to the addition of two new community events.

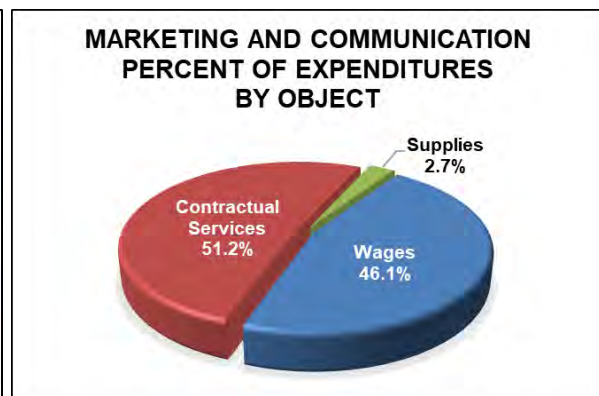
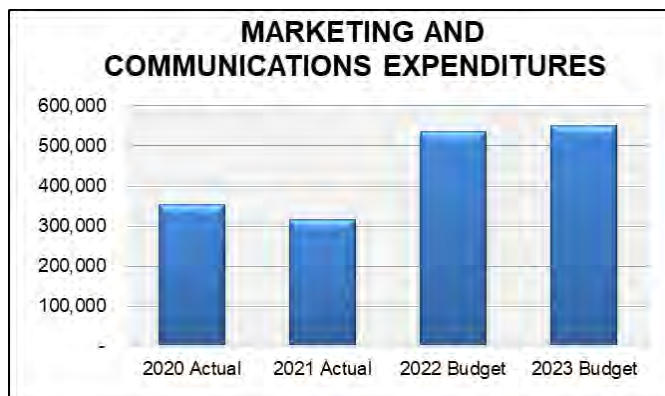
Supplies are increasing by 19.0% (\$2,400) overall as compared to the 2022 Budget as community events return to pre-pandemic levels.

Future Outlook

The **Future Outlook** of the Marketing & Communications function involves continued engagement with the community to determine future needs and wants in addition to communicating and promoting Park District programs, facilities and events.

Expenditures by Object: Marketing and Communications

Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('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%



2023 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Marketing and Communications					
Performance Measure	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
Volunteer Hours	1,565	1,650	1,700	50	3.0%
Facebook Following-Likes	7,850	8,400	8,900	500	6.0%
Website Visits (epd.org)	255,795	300,000	318,000	18,000	6.0%
Website Visits (courts-plus.com)	70,676	71,000	73,100	2,100	3.0%
Website Visits (wildermansion.org)	30,042	32,000	33,275	1,275	4.0%
Website Visits (sugarcreekgolfcourse.org)	63,069	69,000	71,775	2,775	4.0%
Website Unique Hosts* (epd.org)	147,489	165,000	174,900	9,900	6.0%
Website Unique Hosts* (courts-plus.com)	39,698	46,599	48,000	1,401	3.0%
Website Unique Hosts* (wildermansion.org)	22,942	24,740	25,720	980	4.0%
Website Unique Hosts* (sugarcreekgolfcourse.org)	39,258	41,227	42,890	1,663	4.0%

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

2023 BUDGET: EXPENDITURES BY FUNCTION



Mission

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

Funding Sources

Property taxes and interest income

Revenues and expenses in...

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

Full-time equivalent staff

2.1

HUMAN RESOURCES

Description

The Human Resources function plans, develops, manages and maintains human resources (compensation, benefits administration, employee relations, and training) and risk management functions for the District.

2022 Accomplishments

Vision 2020 Strategic Themes

Strengthen Organizational Culture

- Assisted in developing the District's DEI Action Plan.
- With the Management Team, began* the review to determine the optimal organizational structure.
- Implemented BambooHR as the District's Human Resources Information System, which included applicant tracking, on-boarding, training, and employee announcements.
- Expanded wellness offerings to include a walking challenge, 3 lunch and learn seminars and 3 rounds of wellness bingo.

Other

- Continued to update the District's COVID-19 employee and participant policies and procedures to maintain compliance with mandates, rules, and laws from federal, state, and local entities.
- Offered Stop the Bleed training to staff.
- Conducted* a comprehensive review and revision of the Employee Policy Manual, Emergency Operations Manual and the Safety Manual.
- Reviewed and revised part-time employee job descriptions and performance appraisal forms.
- Reviewed the Fall Protection and Personal Protective Equipment Compliance Programs.
- Implemented a new benefits platform and portal for both HR staff and employee use.
- Completed the Injury Prevention Form for Parks as part of the ongoing PDRMA Risk Management Review.
- Served as a member of the planning committee for the first-ever Safety Committee Workshop for IPRA's A&F Section.
- Advanced recruitment efforts by holding a spring in-house job fair which attracted over 50 attendees, attended five community job fairs at local high schools and colleges, and led recruiting tables during lunch-hours at local high school and university on seven occasions in the spring.

2023 BUDGET: EXPENDITURES BY FUNCTION



- Collaborated with Marketing & Communications for design and marketing of job openings through social media efforts.

2023 Work Plan

Strengthen Organizational Culture

- Assist in implementing the DEI Organizational Change Report 2023 recommendations including: reestablishing a mentorship program, developing an anonymous concerns reporting system, begin creating learning opportunity plans for employees and increasing supervisor leadership skills through a DEI lens.
- Working with the Management Team, continue implementing the optimal organizational structure and create employee development and succession plans.
- Assist Administration and Marketing & Communications in conducting an organizational culture survey.
- Create an Employee Value Proposition to highlight everything of value the District offers its employees including pay, benefits, career development and flexible scheduling.
- Revitalize New Hire Welcomes.

Other

- Coordinate the implementation of Performance Management in BambooHR.
- Coordinate the implementation of TalentLMS (BambooHR training module).
- Coordinate the rollout of the Custom Rewards Program.
- Develop and conduct Supervisor Training Days.
- Develop and conduct safety Stop & Think/Tabletop trainings and discussions.
- In conjunction with PDRMA, continue the Risk Management Review process.

2023 Budget Highlights

Overall: The Human Resources function budget is decreasing by 2.3% (\$6,296) as compared to the 2022 Budget due primarily to a 15.4% (\$16,716) decrease in **Contractual Services** offset by increases in **Wages** 4.8% (\$7,920) and **Supplies** 50.0% (\$2,500).

Wages are increasing by 4.8% primarily due to the proposed performance based annual merit increase (\$5,319) and the proposed addition of a part-time intern (\$2,601).

Contractual Services are decreasing by 15.4% primarily due to modifications in the District's pre-employment process (\$15,516).

Supplies are increasing 50.0% (\$2,500) due to the need for new AEDs at the outdoor pools. The current AEDs are no longer supported with trainers and frequent mandatory training is required at these facilities.

2023 BUDGET: EXPENDITURES BY FUNCTION

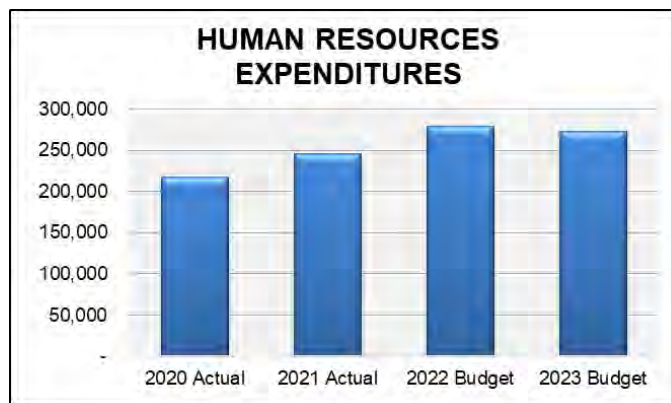


Future Outlook

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

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%



Performance Measures: Human Resources

Performance Measure	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	%Change ('22 to '23)
Percentage of Full-time Employees Qualifying for Wellness Premium Incentive Program	94.0%	81.0%	92.0%	11.0%	13.6%

INFORMATION TECHNOLOGY (IT)

Mission

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

Funding Sources

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

Full-time equivalent staff

4.0

Description

The Information Technology (IT) function purchases, supports and maintains the District's hardware devices, software applications, wide area network (WAN) connections, local area networks (LAN), telecommunication systems and security camera systems.

2022 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for New and Existing Indoor Recreation Space

- Installed technology needs at the Centennial Park Recreation Center to provide consistent and cyber safe platform across the District.

Innovative Programming to Meet Community Needs

- Provided innovative software support of registration needs based on programming requirements.

Exceptional and Consistent Guest Experience

- Finalized server storage network (SAN) hardware replacement improving processing speed and server space efficiencies (\$50,000).
- Installed new core switches delivering high speed and high capacity architecture, which is flexible and scalable to future District needs.
- Upgraded websites software and design to improve security, meet ADA compliancy and refined content management.

Sustainable Revenue Strategies and Funding Options

- Worked with departments on implementing technical hardware and software solutions to provide registration efficiency in the registration of daily activities and programming such as pickleball punch cards, private lessons, donations, open gymnastics, personal training punch cards and drop-in soccer.

Strengthen Organizational Culture

- Implemented cloud solutions such as BambooHR and Teamwork to improve staff workflow and collaboration with improved efficiency for remote or in-office work.
- Developed a training plan encompassing cyber awareness, compliancy, change behavior, long-term sustainment, and culture commitment to provide measurable and robust reporting.

2023 BUDGET: EXPENDITURES BY FUNCTION



- Worked with Administration, Marketing & Communications, and Human Resources Departments to implement and expand methods for improving staff communications and engagement District-wide.

2023 Work Plan

Vision 2020 Strategic Themes

Meet Community Needs for New and Existing Indoor Recreation Space

- Continue to provide innovative software support of registration needs based on programming requirements.

Exceptional and Consistent Guest Experience

- Working with all Departments, complete conversion to new registration software that will better meet community needs and provide an improved customer experience.
- Implement Office 365 Cloud environment reducing communication barriers, downtime while increasing mobility and security across the District.
- Implement cloud backup solution and security tools to secure and protect the Office 365 environment.
- Improve internal infrastructure connectivity between sites that increases scalability, provides redundancy, and secures data transmission to the cloud.
- Install a secondary firewall solution which includes internet redundancy and network security for failover and disaster recovery access to cloud-based software across the District.
- Replace internal hardware router infrastructure (10) of aging hardware to improve connectivity between sites.

Sustainable Revenue Strategies and Funding Options

- Renew print service contracts for added per page print and leasing cost containment solutions.

Strengthen Organizational Culture

- Continue to provide training plans which encompasses cyber awareness, compliancy, change behavior, long-term sustainment, and culture commitment to provide measurable and robust reporting.

Other

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

2023 Budget Highlights

Overall: The Information Technology Function is increasing by 30.9% (\$261,090) as compared to the 2022 Budget, primarily due to the increase in Supplies as noted below.

2023 BUDGET: EXPENDITURES BY FUNCTION



Wages are decreasing by \$18,721 (5.4%) due primarily to the change in web designer part-time position moving to a Contractual Services position.

Contractual Services are increasing overall by \$62,986 (17.7%) as compared to the 2022 Budget due to the following increases:

- consulting services (\$34,000) due to the move of the web design consultant expenses from part-time wages;
- internet infrastructure connectivity (\$15,000) moving to a mesh network solution (Ethernet Network Service) which will allow for flexibility, scalability and redundancy across the District;
- computer hardware services (\$11,100) for the addition of the second firewall (\$8,000), immutable cloud storage (\$1,800), cloud backup solutions for Office 365 (\$6,000) and increase in timekeeping Timeclock Plus licensing (\$3,000); and
- printer lease (\$4,000) to replace two copiers owned by the District at the end of their useful life and anticipated print per page cost increases (\$4,000).

Supplies are increasing by 153.0% (\$216,825) as compared to the 2022 Budget due primarily to the following increases:

- computer software based on the implementation of new registration software (\$100,000), purchasing new Human Resources learning systems software module TalentLMS (\$8,000), Human Resources licensing increase (\$10,000), the addition of project management software (\$400), additional cyber training licenses (\$500), the annual EDR security license (\$14,000), Office 365 licenses (\$40,000), Marketing design software for use by staff (\$300), password management software (\$2,500) and Facility work order system replacement (\$30,000).
- computer hardware increase due to the replacement of registration hardware (\$20,000) for a new registration system, replacement of Rec Station Chromebooks (\$6,000), laptop refresh (\$6,000), small printers at the end of their useful life (\$6,000), router replacements (\$10,000), addition of a second firewall (\$6,000) for the planned internet infrastructure upgrades, and the addition of a sound system for Centennial Recreation Center gymnasium (\$5,000).

These increases are offset by the reduction in cabling (\$10,000), Sugar Creek Golf Course hardware purchases (\$4,650), camera needs (\$3,000), equipment and furniture (\$1,500), mobile phone replacements, Office 2013 licensing (\$2,500), removal of marketing software (\$2,600) and image stock purchases (\$625), the reduction of productivity software (\$3,200), and the reclassification of ePact software to the Recreation function budget (\$5,000).

Future Outlook

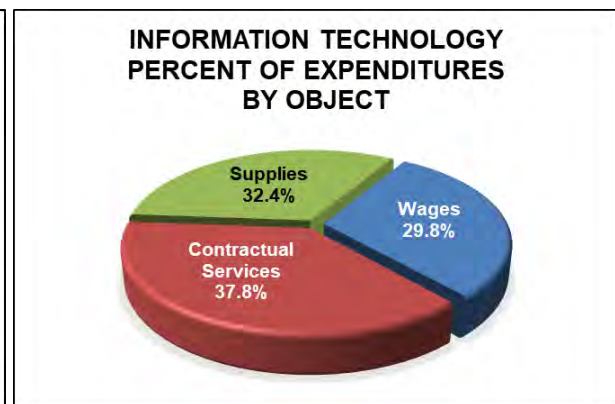
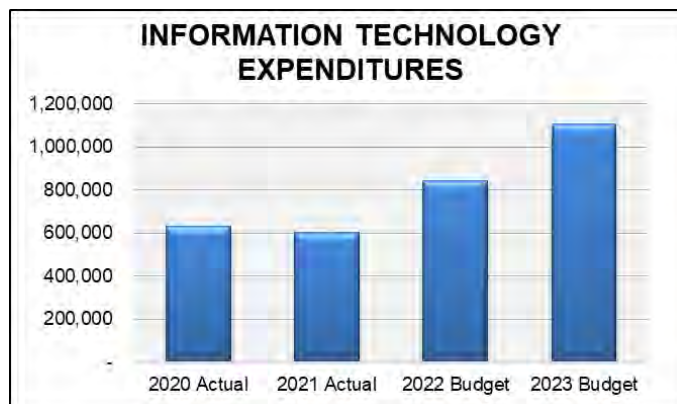
The **Future Outlook** of the IT function will be impacted by the following trends: cyber security, disaster recovery, privacy of data, and wider acceptance of cloud platform solutions for improved work from anywhere accessibility, and faster response time between platforms allowing for improved customer service. Based on these future trends, continuous staff training regarding hardware/software knowledge, security, policies and IT best practices will continue to be a priority. Additionally, information technology operation costs will continue to increase as the District becomes more dependent upon technology that utilizes cloud-based applications to increase productivity, resulting in improved customer experiences.

2023 BUDGET: EXPENDITURES BY FUNCTION



Expenditures by Object: Information Technology

Expense Object	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Difference ('22 to '23)	% Change ('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%



Performance Measures: Information Technology

Performance Measure	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
Security Awareness Proficiency Assessment (SAPA) Score ⁷	N/A	62.8%	65.0%	2.2%	3.5%
Phishing Security Test ⁸	N/A	3.0%	2.5%	-0.5%	-16.7%

⁷ SAPA Industry Benchmark Data 65.0% and is the average SAPA score of KnowBe4 customers in the same industry.

⁸ Phish prone Industry Benchmark Data 3.9% This data is generated from KnowBe4 customers who have used both security awareness training and simulated phishing for the Program Maturity durations, in the same industry.

2023 BUDGET: EXPENDITURES BY FUNCTION



Mission <i>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</i>	PARKS
	<u>Description</u>
Funding Sources <i>Taxes, donations, user fees and interest income</i> Revenues and expenses in... <i>General (includes IMRF and FICA Departments), Recreation (includes the Museum Department) and Enterprise Services Funds</i>	<p>The Parks function handles the maintenance and care of the parks and grounds, including mowing, tree care, trash removal, turf care, snow removal, trail maintenance, athletic field maintenance, etc.; coordinates the planting and upkeep of all flower beds and landscape displays; cares for naturalized and native areas and the Wilder Park Conservatory, which hosts a variety of shows throughout the year; and manages the Park Ambassador program. This function also oversees the District's fleet of vehicles and equipment, including the procurement of new equipment and replacement of fleet vehicles and coordinates repairs with the City of Elmhurst mechanics and the repair and replacement of small engine equipment.</p>
	<u>2022 Accomplishments</u>
	<u>Vision 2020 Strategic Themes</u>
	<i>Meet Community Needs for Parks, Open Space, and Outdoor Amenities</i>
	<ul style="list-style-type: none">Established and maintained the new turf and landscaping at Centennial Park and the Glos Park expansion.Continued the expansion of utilizing battery-powered landscape tools rather than gas-powered to reduce noise pollution and emissions in the parks through the purchase of seven additional units (\$2,416).Completed the scheduled replacement of two zero-turn mowers and one landscape trailer (\$41,265).Completed two ballfield renovation projects at Washington and Salt Creek Parks (\$54,500).Replaced the barrier netting on fields C and D at Berens Park (\$12,264).
Full-time equivalent staff	<i>Innovative Programming to Meet Community Needs</i>
	<ul style="list-style-type: none">Expanded and enhanced the Adopt-a-Park program by offering additional project opportunities for adoptees, new open house kickoff meeting, and online volunteer hour tracker.
	<i>Exceptional and Consistent Guest Experience</i>
23.6	<i>Other</i>
	<ul style="list-style-type: none">Continued the removal of invasive species from the natural areas and trail buffers.

2023 BUDGET: EXPENDITURES BY FUNCTION



2023 Work Plan

Vision 2020 Strategic Themes

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

- Recruit, hire, and train a new Parks Specialist III (Athletics Crew Lead) position to direct, supervise, and perform athletic field maintenance.
- Recruit, hire, and train a new Parks Specialist II (Coverage) position to supplement, assist, and advance park maintenance operations.
- Complete the scheduled replacement of three zero-turn mowers and two trailers (\$85,500).
- Complete the scheduled replacement of five fleet vehicles (\$240,755).
- Complete renovations of five ballfield infields at East End and Conrad Fischer Parks (\$77,500).
- Complete repairs to the shade and vent systems in the Wilder Park Conservatory and growing facilities (\$155,000).
- Repair and upgrade brick pavers and landscape blocks at Wilder Park Formal Gardens (\$40,000).

Innovative Programming to Meet Community Needs

- Celebrate the 100-year anniversary of the Wilder Park Conservatory in conjunction with the Elmhurst Garden Club Garden Walk & Faire.

Sustainable Revenue Strategies and Funding Options

- Implement updated outdoor athletic field and court rental rates.
- Implement updated Athletic Field Advisory Committee by-laws and fee structure.

Other

- Review, survey, and demo new maintenance management software.

2023 Budget Highlights

As compared to the 2022 Budget, the 2023 Parks function budget is increasing by 17.1% (\$291,124).

Wages are increasing overall by 19.5% (\$178,029) as compared to the 2022 Budget primarily due to the addition of two new full-time maintenance staff, the Parks Specialist III (Athletics Crew Lead) and Parks Specialist II (Coverage) along with proposed performance based merit increases for staff. The increase in wages also includes additional spending for seasonal staff wages (\$6,630) and overtime (\$973).

Contractual Services are increasing by 11.2% (\$53,749) as compared to the 2022 Budget. The majority of the increase is the result of expenses in health care expenses (\$54,267) and FICA (\$13,620) which correspond to the new full-time positions noted above, along with increases for Eldridge Park pond maintenance and irrigation maintenance (\$3,800). These increases are offset by a decrease in IMRF (\$17,081) due to the reduced employer rate.

Supplies are increasing by 19.8% (\$58,346) as compared to the 2022 Budget due primarily to increased costs for fuel (\$48,245) and new garbage and recycling cans (\$3,000).

2023 BUDGET: EXPENDITURES BY FUNCTION

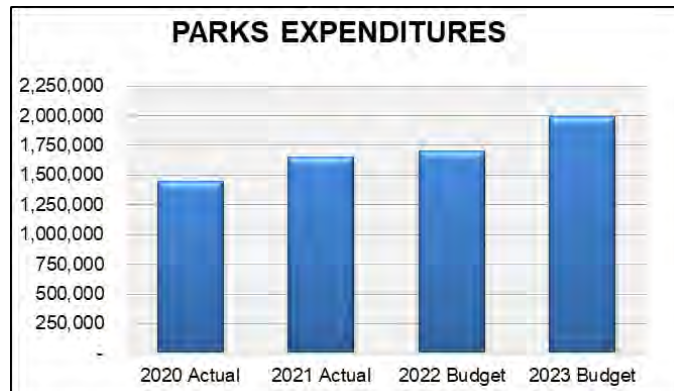


Future Outlook

The **Future Outlook** of the Parks function budget continues to be driven by the cost of wages, vehicle and equipment parts, fuel, and materials for seasonal maintenance (athletic field prep, turf care, plant material, and snow removal). The investment in the incremental growth of the Parks Department labor force will have an immediate impact on the delivery of services and also stabilize the maintenance system for the future. The growth will also allow staff to use their creativity and initiative to perform upgrades to landscaping, athletic fields, and grounds maintenance previously relegated to contractors. The in-house approach will maximize the function's operating budget and increase maintenance outputs. As always, the Parks function will continue to investigate and explore new industry trends and methods to deliver sustainable, efficient, and excellent park maintenance and high quality outdoor spaces.

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%



PARKS PERCENTAGE OF EXPENDITURES BY OBJECT



Performance Measures: Parks

Performance Measure	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
Total Fuel Consumption (Gallons)	23,596	21,639	22,439	800	3.7%
Fuel Expenses	\$62,455	\$85,566	\$106,585	\$21,019	24.6%
Net Loss/Gain of Trees Ratio	13.2 to 1.00	1.27 to 1.00	1.60 to 1.00	0.32 to 1.00	N/A

2023 BUDGET: EXPENDITURES BY FUNCTION



Mission

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

Funding Sources

Property taxes, rentals, merchandise sales and interest income

Revenues and expenses in...

General, IMRF, Capital, FICA, and Recreation Funds

Full-time equivalent staff

27.2

FACILITIES

Description

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

- manages the facility operations and maintenance of Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to provide safe, clean and aesthetically pleasing facilities;
- care and maintenance of the District's site amenities, playgrounds, and custodial services for the District's outdoor restrooms and buildings;
- care, maintenance, of the District's two outdoor swimming pools and The Hub (including mini golf, batting cages, and spray ground);
- provides support, plans, implements and executes operations and logistics in the areas of special events;
- provides support through the electrical, plumbing and carpentry trades and coordinates facility cleaning, portable toilets, etc.; and
- recommends and manages planning and logistics of capital improvement projects for the District's properties.

Park Planning responsibilities include planning, coordinating and managing capital improvement projects; developing annual tree planting plans; managing the District's memorial programs; evaluating existing parks, defining deficiencies and using the District's ADA transition plan to design and build park infrastructure.

2022 Accomplishments

Vision 2020 Strategic Themes

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

- Completed Glos Park expansion project implementing site improvements based on the Master Plan (\$337,688).
- Completed construction of a neighborhood park at Centennial Park based on Master Plan (\$703,600).
- Based on public input and approved Master Plan, replaced playground equipment, safety surfacing, refurbished paths, and completed ADA improvements at Eldridge Park east play area (\$475,000).
- Planted 60 new trees throughout District parks to replenish the loss of ash and hazardous trees (\$32,500).
- Implemented engineering completed in 2020 (\$55,000) to resurface the parking lot serving Courts Plus/Plunkett Park (\$545,000).

2023 BUDGET: EXPENDITURES BY FUNCTION



- Replaced East End Pool chemical controllers (3) original to the pool with a general lifespan of 10 to 12 years (\$18,000).
- Replaced picnic tables (19, including 4 ADA accessible) under the tent at The Hub, which had reached the end of their useful life (\$31,800).
- Hired and trained Landscape Architect to coordinate and manage capital improvement projects, plans for annual tree planting, and the District's memorial programs along with evaluating existing parks and designing and building park infrastructure.

Meet Community Needs for New and Existing Indoor Recreation Space

- Completed Adult Center renovation to comply with ADA, Life Safety and Code requirements (\$788,100).
- With the Recreation Department, implemented Centennial Recreation Center facility and operations plan.
- Hired and trained new Facilities Specialist I to support Centennial Recreation Center maintenance operations, providing coverage of custodial duties and room setups during high-use hours.
- Replaced aged boiler at Butterfield Park Recreation building with a new efficient boiler (\$14,484).
- Replaced the HVAC equipment for classrooms 1 and 2 at Wagner Community Center to improve customer experience and maintain the facility (\$129,517).
- Implemented Courts Plus Roof Improvements project for café area achieving completion of the entire flat roof surface of the Courts Plus facility (\$53,237).
- Replaced Courts Plus Locker Room HVAC to continue to control the temperature and humidity in the locker rooms (\$62,500).
- Completed Courts Plus Tennis Court Surface Improvements to repair the playing surface and colorize the courts, including adding lines for 4 additional Pickleball courts (\$59,550).
- Completed the Wedding Bowl Improvements to provide better drainage and walking surface (\$13,825).
- Replaced Courts Plus Multi-Purpose Room Flooring, which was beyond its useful life (\$28,303).

Strengthen Organizational Culture

- Implemented transition of facility operations for Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to the Facilities Department, including staffing, day-to-day operations, and capital projects.

2023 BUDGET: EXPENDITURES BY FUNCTION



2023 Work Plan

Vision 2020 Strategic Themes

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

- Hire engineer to develop plans, cost estimates, and specifications for Wagner Community Center parking lot reconfiguration and repaving (\$28,500)
- Contract with Upland Design for Architectural and Engineering services to produce construction documents for a Dog Park. (\$46,000)
- Complete paving projects throughout the District including Eldridge Park east along Spring Road, circle drive at Wilder Park, paths at Washington Park, Salt Creek Park apron, and Berens Park south path (\$251,750)
- Replace playground soft surfacing at Marjorie Davis and Wilder Parks (\$135,000)
- Replace playground equipment at Ben Allison Park, based on public input and approved Master Plan, including safety surfacing, additional paths, move tee-ball field, and complete ADA improvements (\$296,500)
- Abate and demolish vacated Lizzadro Museum and restore site to open green space (\$325,000)
- Complete engineering, design development, construction documents, and apply for permits to develop Pick Park in 2024 (\$25,000)

Meet Community Needs for New and Existing Indoor Recreation Space

- Replace a portion (Phase 1) of Wagner Community Center flooring failing and beyond its useful life (\$99,000)
- Install new flooring in public areas (locker rooms, rest rooms, and front office) at East End pool (\$36,000)
- Replace ceiling and gable wall liner at Courts Plus tennis courts, add insulation, and paint gables (\$371,112)
- Add safety padding to the side wall on Courts Plus tennis courts 1 & 3 and add backdrop diver curtains (\$56,555)
- Replace Wagner Community Center HVAC equipment in the south hallway to regulate facility temperature, maintain air quality through proper ventilation and improve experience for both internal and external customers (\$104,000)
- Replace Courts Plus HVAC system serving the multi-purpose room and fitness studio (\$118,750).
- Replace the Administrative Office building roof, complete tuck-pointing of masonry, and waterproof windows and doors (\$325,000)
- Hire and train new Facilities Specialist I to support custodial and maintenance operations, provide coverage of custodial duties and room setups, and ensure all facilities are maintained to District standards.
- Hire and train new Facilities Specialist II to support maintenance operations at Courts Plus and Outdoor pools and to provide full-time weekend and early morning coverage.

2023 BUDGET: EXPENDITURES BY FUNCTION



2023 Budget Highlights

In the proposed 2023 Budget, Facilities function expenses are decreasing overall by 14.2% (\$535,595) as compared to the 2022 Budget primarily due to expenses associated with the outdoor pools shifting from the Facilities function budget to the Recreation function.

Wages are decreasing by 30.7% (\$574,193) as compared to the 2022 Budget mainly due to the move of the outdoor pools to the Recreation function, specifically:

- shifting the Division Manager of Facilities and the Facilities Supervisor of Aquatics full-time wages (\$107,448);
- part-time outdoor pool staff wages (\$491,271), including lifeguards, managers, aquatic programs, and guest services staff; and
- shifting the full-time Facilities Supervisor – The Hub and part-time staff wages including managers and guest service staff (\$133,222).

Contractual Services are increasing by 7.9% (\$101,361) as compared to 2022 Budget due to increases in the following:

- alarm expenses by (\$47,479) due to adding a burglar alarm and monitoring system to Centennial Recreation Center, upgrading Wagner Center, Administrative Office, Courts Plus, and Wilder Mansion burglar alarm panels to a cellular connection due to FCC deregulation of analog lines and to avoid unnecessary price increases from the deregulation and the shifting of Sugar Creek Golf Course, Wilder Mansion, and Courts Plus alarm expenses and
- utilities by 32% (\$143,300) as natural gas has risen due to higher coal prices and a dip in power supply, and an increase in electric supply costs. This increase also includes the shift of Sugar Creek Golf Course related utility costs to the Facilities function.

This increase is offset by a reduction (\$28,105) in contractual services at Courts Plus as a result of merging Facilities operations in 2022, as well as a reduction in licenses and permits by 94.6% (\$12,265) for lifeguard certification which moved to the Recreation Function.

Repairs are decreasing by 14.1% (\$27,888) due to one-time expenses for The Hub at Berens Park HVAC unit (\$14,500) and Centennial Recreation Center start up repairs (\$15,000)

Supplies are decreasing by 8.3% (\$34,875) related to the move of supplies for the outdoor pools and The Hub at Berens Park to the Recreation function, including concessions merchandise, uniforms, and aquatic program supplies.

Future Outlook

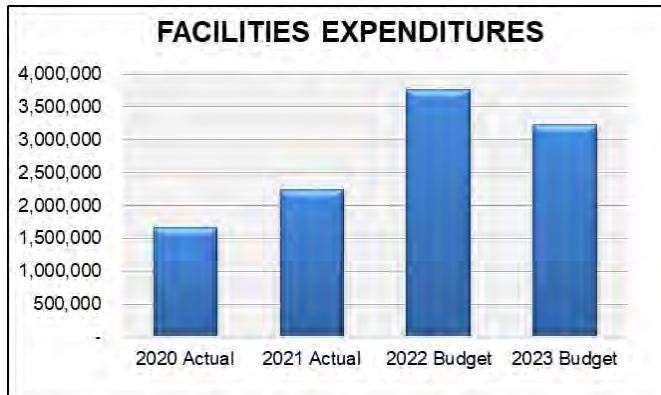
The **Future Outlook** of the Facilities function budget will be guided by meeting the needs of program areas and remain committed to providing a clean and healthy environment for all program participants and facility users District-wide. The Facilities Department will continue to focus on optimized financial and operating structure to include Courts Plus, Wilder Mansion, and Sugar Creek Golf Course facility maintenance. The Department will continue to work with all departments to identify priorities and develop and meet community need for new and existing indoor and outdoor recreation space.

2023 BUDGET: EXPENDITURES BY FUNCTION



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%



Performance Measures: Facilities

Performance Measure	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
% of Facilities Capital Plan Projects Completed	50.0%	81.3%	100.0%	18.8%	23.1%
% of Completed Facilities Capital Plan Project Expenses Compared to Budget	-13.1%	-8.7%	100.0%	108.7%	-1256.0%
% of Facilities Capital Plan Projects Deferred	10.0%	6.3%	0.0%	-6.3%	-100.0%

2023 BUDGET: EXPENDITURES BY FUNCTION



RECREATION

Mission

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

Funding Sources

Taxes, user fees, merchandise sales, rentals, passes, scholarship grants, advertising and interest income

Revenues and expenses in...

IMRF, FICA, Recreation and Special Recreation Association Funds

Full-time equivalent staff

116.5

Description

The Recreation function is responsible for providing programming for all ages in the following categories: Aquatics, Active Adults, Trips, Athletics, Gymnastics, Rec Station (before and after-school care), Day Camps, Early Childhood, Performing Arts, Visual Arts, General Interest and Environmental. This function also provides inclusion services for individuals with special needs and oversees the program registration and The Hub operations.

2022 Accomplishments

Vision 2020 Strategic Themes

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

- Hosted 63 Spray Ground and Outdoor Tent Rentals at The Hub, exceeding 2022 budget by 141.4% (\$8,483).

Meet Community Needs for New and Existing Indoor Recreation Space

- Worked cooperatively with School District 205 to maximize the use of multipurpose rooms and gym space for Rec Station and sports programming which allowed for expanded offerings.
- Expanded adult program offerings at Wilder Mansion to include luncheons and Groups (Quilters, Pinochle, etc.), and seasonal programs which served approximately 120 active adults.
- With the Facilities and Information Technology Departments, opened the Centennial Recreation Center, including the registration desk, in June.
- Hosted 75 rentals in the Lee Daniels Pavilion at The Hub, exceeding budget by 151.4% (\$10,600).
- Worked collaboratively with Metropolitan Family Services to offer programs and social services for seniors at Centennial Recreation Center.

Innovative Programming to Meet Community Needs

- Resumed swim lessons, special events and rentals at the outdoor pools as part of the reopening plan related to transitioning out of the pandemic, exceeding budget by 5% (\$4,639).
- Offered additional afternoon and evening programs for early childhood and youth dance, gymnastics, theater and general interest programs, which allowed for an increase in enrollment by 59% compared to 2021.
- Resumed adult programs suspended during the pandemic and expanded program opportunities for adults at Centennial Recreation Center, including Holistic Wellness Workshops, adult fitness classes, open gym, cooperative programs with the Elmhurst Public Library and College of DuPage.
- Resumed day trip programs with 9 trips offered (\$7,064).

2023 BUDGET: EXPENDITURES BY FUNCTION



Exceptional and Consistent Guest Experience

- Implemented exclusive time slot for Pool Pass Holders only in the first hour of open swim at the outdoor pools to add value to pool passes.

Sustainable Revenue Strategies and Funding Options

- Maintained a 20-30% cost recovery, above direct expenses, for recreation program offerings, with the exception of senior and trip programming (due to pandemic related limited offerings until opening of Centennial Recreation Center in June).
- Invested in services identified as financially sustainable and meeting community needs by adding early childhood and youth recreational gymnastics programs to time slots and space previously utilized for competitive gymnastics due to a decline in enrollment for competitive teams.

Strengthen Organizational Culture

- Hired and oriented Program Supervisor of Adult Programming to plan and implement programs and events at Centennial Recreation Center.
- Hired and trained one new full-time and three new part-time registration staff to support the registration desk at Centennial Recreation Center and the expanding registration demands at Wagner Community Center.
- Worked with volunteers from School District 205 Transition Center and the Elmhurst University Learning and Success Academy to staff/volunteer at Rec Station and youth sports programs to provide an inclusive experience and supplement staffing needs.
- Collaborated with the Facilities Department to optimize and transition programming, front line operations and staffing from the outdoor pools and The Hub to the Recreation Department.

2023 Work Plan

Vision 2020 Strategic Themes

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

- Open Safety Town for free, public access on a seasonal basis and resume Safety Town rentals and field trips (\$2,000).

Innovative Programming to Meet Community Needs

- Based on public feedback, offer a five-day a week option for Sunbeams and Rainbows Four Year Old Preschool (\$18,500).
- Continue to develop and expand programs and events at Centennial Recreation Center, particularly evening wellness and enrichment options for adults.
- Continue to collaborate, promote and facilitate social services and other program offerings with Metropolitan Family Services to Elmhurst and DuPage County seniors and their families.

2023 BUDGET: EXPENDITURES BY FUNCTION



- Develop and expand summer camp offerings to increase enrollment opportunities based on waitlist numbers: Teen Camp, with the potential to accommodate 240 additional 11-13 year olds (\$84,000), Surf and Turf Camp, with the potential to accommodate 450 additional 9-13 year olds (\$81,000). Also, based upon customer feedback, participants will also have the option to register for Funseekers Day Camp either for the whole summer or for single weeks.
- Expand program offerings for early childhood age participants in the evenings and Saturday mornings when possible to accommodate working parent schedules based on customer feedback.
- Resume and expand special event opportunities for early childhood, youth and teens: Daddy Daughter Dance, Mom and Son Night, and replacement events for Polar Express and Rockin Lockins.

Exceptional and Consistent Guest Experience

- Working with all Departments, complete conversion to new registration software that will better meet community needs and provide an improved customer experience.
- Working with Information Technology, Facilities and Parks Departments, expand online rental bookings to include picnic and shelter permits.
- Expand the early childhood coordinator position and the lead youth sports instructor position to 30-hour per week positions to continue to enhance quality of programs.
- Hire and recruit additional part-time registration staff to expand registration office hours at Centennial Recreation Center to evenings and Saturdays to support the planned expansion of programs.

Sustainable Revenue Strategies and Funding Options

- Maintain a 25-40% cost recovery, above direct expenses, for recreation program offerings.
- Increase all program, membership and daily fees by a minimum of 5%.
- Working with Marketing & Communications, secure sponsorships to supplement direct costs of monthly luncheons, Bingo programs and other senior programs at Centennial Recreation Center.

Strengthen Organizational Culture

- Increase all starting wages to a minimum of \$15.00 an hour in order to remain competitive, improve recruitment, and increase retention.
- Collaborate with Elmhurst University to offer students career experience opportunities in the fields of inclusion/special education, sports management, and early childhood to enhance recruitment and retention of program staff.
- Develop and conduct bi-annual trainings for all part-time recreation staff to enhance communication, ensure consistency with District policies and procedures and streamline onboarding at the start of busy program seasons (fall and summer).

2023 Budget Highlights

As compared to the 2022 Budget, the Recreation function budget is increasing by 52.1% (\$1,797,745). The increase is due largely to expanded program offerings resulting in higher participation. Participation levels are trending near to, or exceeding, pre-pandemic levels in core program offerings (following the discontinuation of pandemic related restrictions) requiring additional staff while expenses for aquatics and The Hub are shifting from the Facilities function to the Recreation function. Wages for all part-time

2023 BUDGET: EXPENDITURES BY FUNCTION



staff have been increased by at least 4% to remain competitive, and improve retention and recruitment results.

Wages, as compared to the 2022 Budget, are increasing by 58.2% (\$1,333,679) due to the following: Aquatics and The Hub expenses shifting from Facilities function to the Recreation function budget, specifically:

- the Division Manager of Facilities and the Facilities Supervisor of Aquatics positions (\$107,448);
- Aquatics staff wages (\$491,271), including lifeguards, managers, aquatic program, and guest services staff; and
- the Facilities Supervisor – Hub and Hub staff wages including managers and guest services staff by (\$133,212).

Increased part-time staffing for expanded program offerings and increased wages, including the following program areas:

- Registration Staff Wages by 160% (\$43,418);
- Rec Station by 59% (\$424,774);
- Summer Camps by 19% (\$30,816);
- Aquatics Programs by 73% (\$40,805);
- Early Childhood by 12% (\$23,932); and
- Sports by 18% (\$18,286).

Contractual Services are increasing by 40.9% (\$421,568) with the largest increases due to the following reasons:

- Contractual service costs associated with the outdoor pools and The Hub shifting from the Facilities function to the Recreation function, including licenses and permits for lifeguard certifications and Health Department licenses for pools, spray ground and concessions operations (\$12,265).
- Increased program offerings and participants in Performing Arts programs (\$74,161), General Interest (\$47,174), Sports (\$10,101), and Rec Station and Summer Camps (\$30,313) programs;
- Health Care (\$67,520); IMRF (\$75,421) and FICA (\$102,300) for the shift of positions described above.

Supplies expenses are increasing by 33.4% (\$42,498) primarily related to the outdoor pools and The Hub supplies, including concessions merchandise, uniforms, and program supplies shifting from the Facilities function to the Recreation function. The Supplies increase is also attributed to new programs, increased participation and program offerings, particularly in the areas of Adult and Youth General Interest (\$8,283), Early Childhood (\$9,571) and seniors (\$6,187).

2023 BUDGET: EXPENDITURES BY FUNCTION

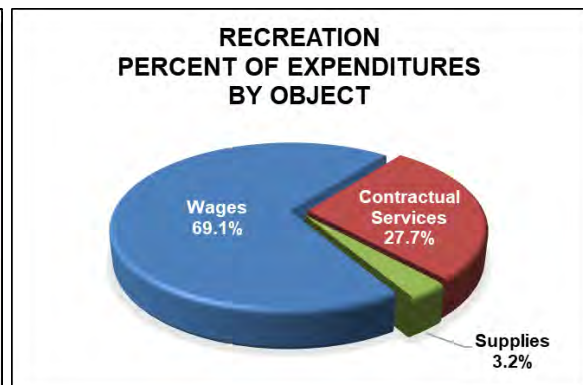
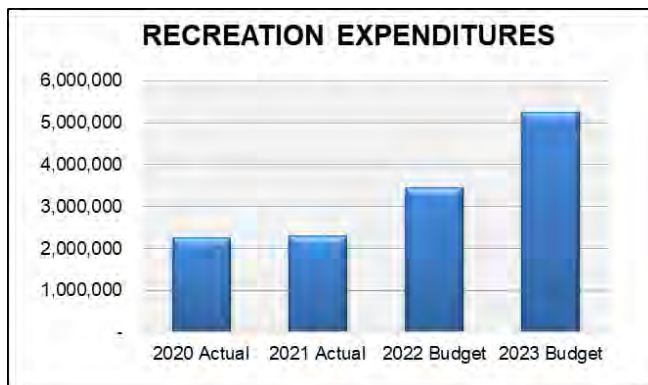


Future Outlook

The future outlook for the Recreation function budget will be guided by the continued demand for programs and services, the Vision 2020 Plan, as well as the feedback received from the community needs assessment survey scheduled for next year. Additionally, Recreation operation costs are expected to continue to rise due to cost increases in supplies, contractual services due to the expansion of programs and staffing, and wages to remain competitive with the challenging job market. The Recreation Department is prepared and focused on delivering the highest quality of programs and services to the greatest amount of residents possible, within the resources and facility space available, while remaining fiscally responsible.

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%



Performance Measures: Recreation

Performance Measure	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
Gateway Participation	68	91	98	7	7.7%
Recreation Financial Assistance	\$9,190	\$15,000	\$25,000	\$10,000	66.7%
% of Online Registrations	83.30%	79.80%	86.5%	6.7%	8.4%
Pool Passes Sold	3655	4,696	4,600	(96)	-2.0%
Number of Hub Rentals*	74	138	140	2	1.4%

*Hub rental figures do not include District meetings and trainings

2023 BUDGET: EXPENDITURES BY FUNCTION



COURTS PLUS AND WILDER MANSION

Mission

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

Funding Sources

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

Revenues and expenses in...

Recreation, IMRF, FICA and Museum Funds

Full-time equivalent staff

38.9

Description

The Courts Plus and Wilder Mansion and garden rentals function encompasses the following areas:

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

Hospitality: To plan, implement and execute operations that generate revenue in the areas of rentals. To control costs to industry standards and make the Department profitable. To develop and implement high customer service standards and employee training.

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

2022 Accomplishments

Vision 2020 Strategic Themes

Meet Community Needs for New and Existing Indoor Recreation Space

- Completed the Fitness Equipment Replacement Project (\$122,500) with the purchase of the Life Fitness Insignia Strength Line.
- Followed state-regulated COVID-19 protocols.
- Expanded weekend hours by extending Sunday closing time to 7 p.m.
- Provided fun opportunities for the community to workout at Courts Plus with innovative promotions including "Double the Fun for \$2 on 2/22/22" and bring a guest, workout for a \$1 on April 1.
- Provided alternate pool usage options during shutdown of the Courts Plus indoor pool for repairs by partnering with the Elmhurst YMCA and the District's Aquatics staff which allowed members to utilize those pools.

Innovative Programming to Meet Community Needs

- Analyzed program spaces at Courts Plus closed during the pandemic to determine future program offerings and use of spaces to expand early childhood programs housed at Wagner Community Center.
- Partnered with Edward-Elmhurst Hospital to create a program for special-needs patients referred by their physician to transition into working out in a health club setting, including providing a free 7-day pass and 1 free personal training session with the option to participate in group exercise or aquatic classes, walk the indoor track, or use fitness floor equipment.
- Revitalized a smaller version of the Courts Plus Health Fair with 11 community vendors including 4 paid sponsors.
- Resumed Personal Training services as well as one free onboarding session to accommodate members unfamiliar with fitness floor equipment or exploring personal training.
- Restored the Industrial Athlete Program in which Courts Plus partners with McMaster Carr to train new employees on how to safely perform job tasks.
- Increased Group Exercise class offerings based on member demand.
- Added the new group exercise class – RPM thus expanding evening cycling classes.
- Added additional Martial Arts classes to meet demand.

Exceptional and Consistent Guest Experience

- Launched online purchasing of Personal Training sessions to improve customer convenience.
- Remained flexible with membership status by extending the *Leave of Absence* option due to COVID-19 concerns through August 2022.
- Provided a Kids Plus monthly option for members to pay a monthly fee with their membership billing instead of paying for each visit individually, resulting in an added convenience for both members and staff as well as a probable cost savings for members.
- Provided the option for weekday permanent court time groups to renew their permanent court time instead of holding an in person permanent court time lottery.
- Offered Personal Trainer demonstrations for the new strength equipment.

Sustainable Revenue Strategies and Funding Options

- Raised adult and senior membership fees by 5%, resulting in rates that remain 19-20% less than before the pandemic.
- Raised individual youth membership fees by 25% to bring fees closer to youth membership fees in the area and create value.
- Continued to offer no joining fee through August 2022 and transitioned to the return of joining fees in September with a 50% off promotion.
- Removed free monthly member guest passes and began charging a reduced guest fee rate for guests, generating \$30,000 in guest fees.
- Increased the college summer membership fee by 17%, selling 53 memberships in 2022 as compared to 33 in 2021 (generating \$7,000).

2023 BUDGET: EXPENDITURES BY FUNCTION



- Increased program fee for martial arts classes by 10%.

Strengthen Organizational Culture

- Continued to collaborate with the Facilities and Recreation Departments to optimize operations, staffing and programming to transition Courts Plus and Wilder Mansion to tax supported operations.

2023 Work Plan

Vision 2020 Strategic Themes

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

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

Meet Community Needs for New and Existing Indoor Recreation Space

- Expand drop-in Pickleball play and leagues at indoor courts.

Innovative Programming to Meet Community Needs

- Offer a socializing aspect to selected tennis and Pickleball programs to help create a community feel.
- Offer a special event to highlight the Group Exercise program.
- Offer Outdoor Yoga in the Park classes at Wilder Park.
- Increase staffing for personal training, specifically to support the Industrial Athlete clients through the partnership with McMaster-Carr
- Re-offer additional member engagement events in creative smaller scales including blood drives, Health Fair, Stars and Stripes party, and Member Appreciation Month.

Exceptional and Consistent Guest Experience

- Working with all Departments, complete conversion to new registration software that will better meet community needs and provide an improved customer experience.
- Allow members to go on non-medical leave of absence for up to three months per year with no charge.
- Implement short-term specials (joining and guest days) to help introduce new residents to Courts Plus, give a call to action to join, and spread fun marketing messages to the community.

Sustainable Revenue Strategies and Funding Options

- Raise membership fees by 10% for adults, seniors and young adults and 25% for youth memberships.
- Investigate participating in insurance-based memberships such as Renew Active as a possible new revenue stream.
- Raise racquet sports court fees to help offset a portion of already completed and future capital projects for the racquet sports facility spaces.

2023 BUDGET: EXPENDITURES BY FUNCTION



2023 Budget Highlights

As compared to the 2022 Budget, the Courts Plus and Wilder Mansion function budget is increasing by 5.5% (\$105,022) overall in the expense categories below.

Wages are increasing overall by 1.4% (\$19,729) due mainly to proposed performance based merit increases for staff and the following increases:

- Registration wages (\$15,325) due to an increase in membership sales responsibilities;
- Administrative Services wages (\$10,763) to address additional membership account management needs;
- Management on Duty wages (\$15,440) due to increased facility hours as compared to 2022;
- Service Desk wages (\$18,291) due to minimum wage increases and increased hours;
- Membership Services wages (\$8,031) to re-launch the Membership Sales plan, including promotions, onboarding, and membership retention; and
- Fitness Coordinator wages (\$20,360) for a new part-time position to oversee Fitness Floor equipment

The above listed increases in wages are offset by the following wage decreases:

- Kids Plus/Nursery wages (\$38,262) reduced hours based on 2022 trend for drop-in child care for members,
- Early childhood programming shifting to the Recreation Department resulting in the elimination of program wages in Kids Plus (\$15,125), Kindergarten Kapers (\$10,327), Summer Camp (\$45,421).

Contractual Services are increasing by 11.3% (\$47,536) primarily due to an increase in healthcare (\$39,450) due to the addition of two part-time Patient Protection and Affordable Care Act (PPACA) eligible positions.

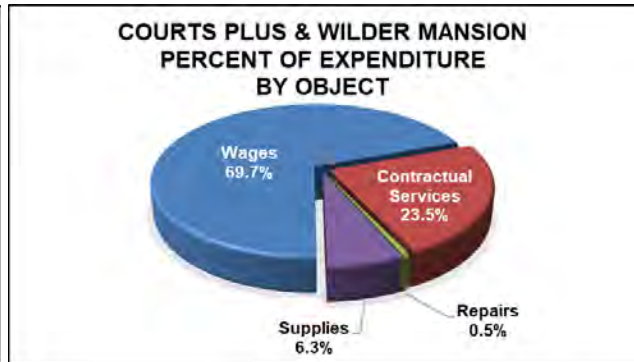
Supplies expenses are increasing by 41.9% (\$37,057) primarily due to an increase in Fitness Supplies for increased cost of repair parts for fitness equipment (\$30,325).

Future Outlook

In 2022 the fitness industry reported a slower than anticipated growth of membership due to the uncertainty of the end of the pandemic. In 2023, as the general public focuses more on improving their health through exercise and sports, Courts Plus will position itself to meet this demand in both the fitness facility and in key program areas including racquet sports and martial arts.

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%

2023 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Courts Plus & Wilder Mansion

Performance Measure	2022 Projected			Difference ('22 to '23)	% Change ('22 to '23)
	2021 Actual	Actual	2023 Projected		
CP & WM Program Registrations	4,367	5,318	5,850	532	10.0%
Courts Plus Members	3,877	3,612	3,600	(12)	-0.3%
Courts Plus Daily Usage	142,083	181,203	208,383	27,180	15.0%
Courts Plus Financial Assistance	\$3,153	\$4,200	\$7,000	\$2,800	66.7%

SUGAR CREEK GOLF COURSE

Mission

To grow the game of golf by offering opportunities for all ages, genders, and skill levels to play golf and participate in various programs; provide outstanding customer service and offer professional expertise toward developing distinctive industry-leading golf programming; provide an excellent banquet facility, offering first-class service with competitive, affordable pricing; and overall enhance the facility and image to continually raise profitability while remaining competitive in the marketplace

Funding Sources

User fees, passes, memberships, daily uses, merchandise sales and rental income

Revenues and expenses in...

Sugar Creek Golf Course Fund

Full-time equivalent staff

9.7

Description

The Sugar Creek Golf Course function oversees all golf course maintenance, driving range and banquet operations; develops programs and corresponding pricing strategies to remain competitive in the marketplace; and maintains financial profitability by monitoring revenues and expenses within budgetary guidelines. All Sugar Creek Golf Course function expenses are funded by the user and budgeted in the Sugar Creek Golf Course Fund. No tax dollars are used to fund direct operational and capital expenses and all operations are required to return a profit.

2022 Accomplishments

Vision 2020 Strategic Themes

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

- Installed above ground storage tanks at the maintenance facility to complete the project of replacing the aged underground tanks (\$30,000).
- Installed a temporary tent on the deck for outings and banquets (weather permitting).
- Started the creek restoration project to ensure long-range sustainability of Sugar Creek for communities both upstream and downstream and secure the long-range livelihood of the golf course.
- Established funding sources for the creek restoration project estimated at \$1.225 million, including securing grant funding of \$672,516 with the balance divided amongst the three entities – Sugar Creek Golf Course, Village of Villa Park, and Elmhurst Park District.

Innovative Programming to Meet Community Needs

- Restored the summer youth camp back to pre-pandemic levels with full capacity of over 350 participants and continued to use a new format reducing the amount of time between age groups and improving upon the overall flow throughout the day along with the youngest age group (6 & 7 year olds) moving to the driving range only.

Exceptional and Consistent Guest Experience

- Upgraded the point of sale and reservation system to the G1 software from GolfNow for online tee time reservations, transitioning to a web-based platform allowing staff the flexibility to move from behind the counter to the outside check-in point (utilizing the live tee sheet on a tablet).
- Seal coated the parking lot, driving range tee line, and cart path for an updated, enhanced appearance (\$9,000).

2023 BUDGET: EXPENDITURES BY FUNCTION



- Utilized proceeds from the sale of the rental property at 440 E. Van Buren to implement the maintenance equipment replacement program, including a fairway mower, tee mower, utility cart and trailer, sand rake and aerifier (aged equipment passed their useful life).
- Replaced clubhouse tables and chairs and appliances beyond their useful life (\$14,000).

Sustainable Revenue Strategies and Funding Options

- Continued to require all future reservations, other than same-day, be prepaid online, combined with allowing same-day walk-ons based on availability.
- Required all outings and leagues to be prepaid 7 days in advance, eliminating same-day no-shows and loss of potential revenue.
- Increased capacity of summer youth program by almost 100 additional participants (350 total) as compared to 2021, implementing a slight rate increase for greens fees for on-course usage for the camp.
- Sold the rental property located at 440 E. Van Buren, adjacent to the Sugar Creek parking lot, bringing total proceeds of \$303,340.

2023 Work Plan

Vision 2020 Strategic Themes

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

- Continue with the creek restoration project which began in fall 2022.

Exceptional and Consistent Guest Experience

- Continue to utilize the G1 software, a web-based point of sale and reservation system to improve the customer experience.
- Purchase new bank mower for the golf course providing improved, outstanding conditions and enhanced overall on-course experience (\$56,759).
- Replace driving range ball dispensing machine (\$15,000).

Sustainable Revenue Strategies and Funding Options

- Increase greens fees and riding cart rate structure baseline by \$2 to remain competitive within the marketplace.
- Increase fees for instructional programs, rentals, and concessions due to increased costs of supplies, labor and contractual services.

2023 Budget Highlights

As compared to the 2022 Budget, expenses in the Sugar Creek function are not projected to change (0.0%).

Wages are increasing by 7.2% overall (\$27,795) due to proposed merit based increases for full-time staff and required minimum wage increase from \$12 to \$13/hr. for part-time and seasonal staffing.

2023 BUDGET: EXPENDITURES BY FUNCTION



Contractual Services are decreasing by 22.2% (\$35,574) overall as compared to the 2022 budget primarily due to the shift of facility maintenance expenses to the Facilities function (\$33,008).

Repairs are increasing by 43.0% (\$8,000) due to needed repairs to the driving range building, range net, and vehicles.

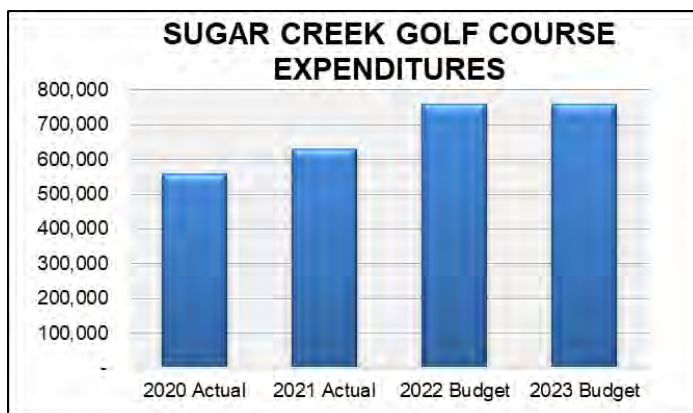
Supplies are decreasing by 0.2% (\$460) overall with increases in building supplies, fuel and vehicle parts (\$19,959) offset by reductions in pro shop merchandise.

Future Outlook

The popularity of golf remains high even exceeding pre pandemic levels as well as showing steady growth after the pandemic boost. Golf participation demographics continue to expand with growth especially with women and the 6-34 years old category. In 2023, the golf course will have a greatly improved playing experience due to the completion of the restoration project resulting in a high quality look that corresponds to the reputation of the course being well maintained. Staff will continue to meet this strong demand with a focus on greens fees, riding cart rental, driving range usage and instructional programs. In addition, increased interest in outings and facility rentals will provide an expanded revenue stream.

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%



Performance Measures: Sugar Creek Golf Course

Performance Measure	2020 Actual	2021 Actual	2022 Projected Actual	2023 Projected	Difference ('22 to '23)	% Change ('22 to '23)
Rounds of Golf	25,329	27,000	24,000	25,500	1,500	6.3%
Number of Banquet Rentals	19	50	75	75	-	0.0%
Number of Golf Outings	15	22	30	30	-	0.0%

Capital improvements enhance, expand, or maintain infrastructure the District needs to provide programs and services to the community and support new growth and development. To ensure a high quality of services and amenities, infrastructure expansion and improvements must continue as the District's demographics change and facilities age. The District's ten-year Long-range Capital Improvement Plan (CIP) details long-range capital improvements needs of \$27.69 million in asset management, equipment, and technology improvements and \$133.29 million in new and major redevelopment projects the District targets to implement during a multi-year period. Similar to the Vision 2020 Comprehensive and Strategic Plan, the CIP is a long-range planning tool that is annually reviewed and modified as funds and priorities change.

The District defines a capital project as:

- Relatively high monetary value:
 - At least \$25,000 for land acquisition and improvements.
 - At least \$5,000 for operating equipment and machinery.
- Long useful life (at least five years).
- Results in the creation of a fixed asset or the revitalization of a fixed asset.

The above definition of a capital project includes:

- Construction of new facilities;
- Remodeling or expansion of existing facilities;
- Purchase, improvement and development of land;
- Operating equipment and machinery for new or expanded facilities; and
- Planning and engineering costs related to a specific capital improvement.

The first year in the CIP becomes the capital budget for that fiscal year. Projects slated for subsequent years in the plan are approved on a planning basis only and do not receive funding until they are incorporated into the annual capital budget. Capital project revenues and expenses that do not fit within this definition (such as ongoing facility maintenance and repairs) are budgeted in the appropriate funds such as the General, Recreation/CPWM, Museum, Special Recreation Association (SRA), and Sugar Creek Golf Course Funds.

Capital Planning Process

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

To ensure the Capital Plan is not merely a wish list, but rather a schedule of realistic needs based on available funding, staff use project evaluation criteria to effectively establish a relative priority for assessing and prioritizing projects. Based on project immediacy, impact, and necessity, evaluation criteria are assigned numerical values/points. During the Capital Plan development process, departments decide which evaluation criteria are applicable to each project. The total amount of criteria points for the project determines its priority category. There are four project priority categories (A-D): A-Highest (met

at least one of the first three criteria below), B-High (60 to 80 total points), C-Medium (35 to 55 total points), and D-Low (below 35 total points). Grouping projects by priority category assists the Team with assessing the relative priority of projects using a quantitative, consistent, and fair method. Below is a listing and description of all of the capital project evaluation criteria (and their numerical value).

- ***Eliminates a threat to personal and public safety:*** A project that eliminates or reduces obvious hazards or threats to public health and safety. (55 points)
- ***Satisfies or meets a legal requirement, liability or mandate that must be addressed in the next fiscal year (law, regulation or court order):*** A project that is required by federal or state statute, court order or regulation or moves the District into further compliance with such mandates. (50 points)
- ***Addresses completing a project commitment with dedicated funding, which has already been approved by the Board:*** A project that the District has already made a prior commitment to complete, is already in progress, or impacts the start or completion of another project. (50 points)
- ***Advances the implementation of the District's mission, vision, strategy, goals or policies approved by the Park Board:*** A project that addresses the implementation of strategies and goals approved by the Park Board, including the Vision 2020 Plan, ADA Transition Plan or a Park Master Plan. (15 points)
- ***Satisfies or meets a legal requirement, liability or mandate that can be addressed in future years of the Capital Plan (law, regulation or court order):*** A project that is required in future years by federal or state statute, court order or regulation, or moves the District into further compliance with such mandates. (15 points)
- ***Improves the positive impact on the environment and reduces carbon footprint:*** A project that minimizes the carbon footprint, preserves and promotes green space in the community and/or improves energy efficiency. (10 points)
- ***Rehabilitates or replaces a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment:*** A project that, through scheduled replacement, replaces or repairs existing infrastructure to maintain existing levels of service or return on investment (e.g., ballfields, fitness equipment, parking lots, HVAC, etc.). (15 points)
- ***Reduces future maintenance or operating costs:*** A project that lowers operating expenditures (e.g., replaces obsolete or inefficient facilities/equipment, thereby reducing energy and repair costs). (15 points)
- ***Leverages available private or local, state or federal government funds:*** A project that can be financed with non-District revenue sources. (15 points)
- ***Results in generating net revenue that exceeds the direct operational cost of facility/equipment and creates a profit without using tax revenue:*** A project that covers its operating expenses through non-tax revenue and generates net income over expenses. (15 points)
- ***Provides new or expanded level of service:*** A project that expands services, provides higher standards of service for customers or maintains/increases the District's competitive advantage. The project may also accommodate facility demand and address projected growth patterns. (10 points)
- ***Promotes intergovernmental cooperation and other partnership opportunities:*** A project that encourages partnerships and collaboration between various public, community, private entities and individuals to implement. (10 points)

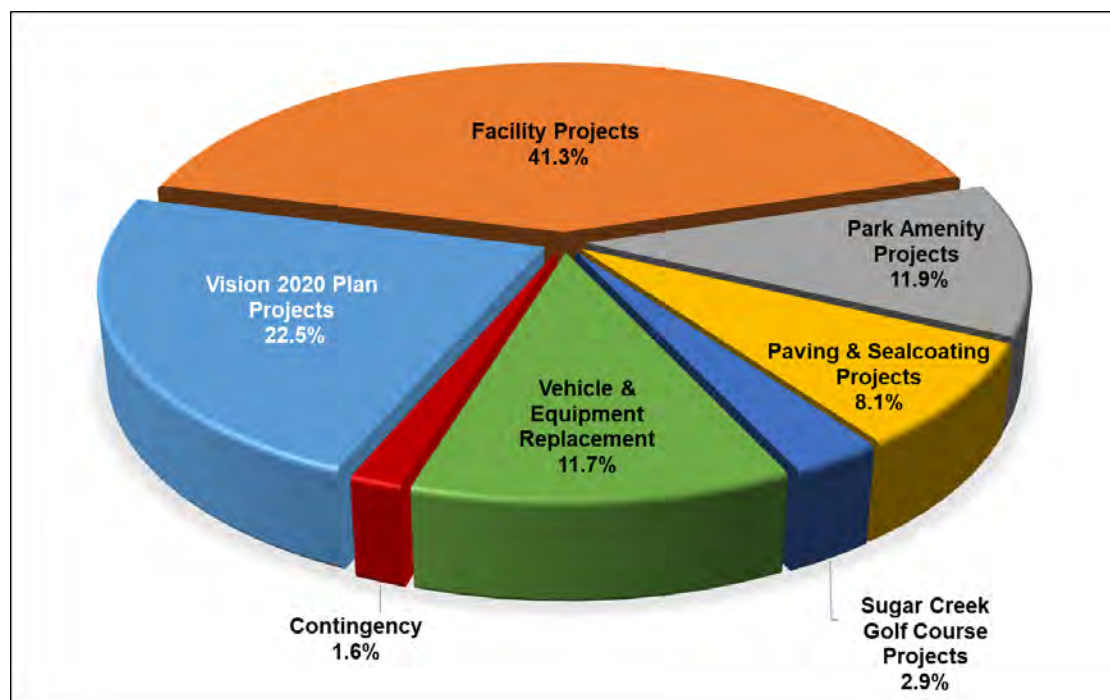
- **Improves the way the District operates resulting in increased productivity and efficiency:** A project that raises service quality, saves labor time, improves service, enhances communication, maximizes layout of space and/or enhances technology. (10 points)
- **Provides enhanced safety:** A project that will reduce the District's potential exposure to risk. (15 points)

Along with the evaluation criteria and project priority categories, the Capital Planning Team began using an additional project evaluation rating in 2022 that illustrates the level of urgency of each project based on its condition. Team members assigned one of the following three ratings to each project: must be done next year/cannot be repaired (serious to poor condition); should be done within one to two years (poor to fair condition); or should be done within three years (fair to good condition). The project urgency ratings are another tool to help the Team evaluate the relative priority of projects.

While these evaluation criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over to a future year. For example, the District still has a one to two-year backlog of annual repair/replacement projects (e.g., playground, paving, vehicles, grounds equipment, etc.) due to 2020-21 pandemic related project postponements. In 2023 and future years, the Park Board and staff will continue to critically prioritize the timing of projects beyond or nearing the end of their useful life based on available funding.

2023 Capital Plan Project, Contingency, and Revenue Overview

The proposed 2023 capital budget revenues and expenses are **\$4,615,194**. On page 168, the 2023 Capital Plan Project Summary Chart includes a listing of proposed projects and their project categories, type, region, priority category, urgency rating, and projected 2023 expenses. On pages 169-178 is a detailed description of each project, including its projected expenses and funding source, work to be accomplished and justification for inclusion in the 2023 capital budget. On page 179, is a summary of proposed 2023 capital budget funding. The following pie chart illustrates the percent of proposed 2023 capital project expenses by project category.



2023 BUDGET: CAPITAL IMPROVEMENT PLAN



2023 Capital Plan Project Summary Chart (sorted by cost in decending order)

Project Name/Description	Project Category	Project Type	Project Region	Priority Category	Project Urgency	2023
Sugar Creek Golf Course Creek Restoration	Landscape Improvements	Upgrade	District-wide	A	Next year (serious-poor)	\$672,516
Courts Plus Tennis Ceiling Reflective Coating Replacement	Building Interior	Asset Management	District-wide	D	1-2 years (poor-fair)	\$371,112
Lizzadro Museum Abatement and Demolition	Other	Asset Management	Central	B	1-2 years (poor-fair)	\$325,000
Administrative Office Roof Replacement	Building Exterior	Asset Management	District-wide	B	1-2 years (poor-fair)	\$325,000
Ben Allison Park Redevelopment	Play Areas	Upgrade	South	B	1-2 years (poor-fair)	\$296,500
Paving Projects	Parking Lots	Asset Management	District-wide	B	1-2 years (poor-fair)	\$251,750
Maintenance Vehicle Replacement	Vehicles	Asset Management	District-wide	C	1-2 years (poor-fair)	\$240,755
Wilder Park South Tennis Courts Resurfacing	Athletic Courts	Asset Management	Central	B	1-2 years (poor-fair)	\$225,000
Maintenance Facility Improvements	Mechanical Systems	Asset Management	District-wide	A	Next year (serious-poor)	\$218,250
Courts Plus Fitness Equipment Replacement	Fitness Equipment	Asset Management	District-wide	C	1-2 years (poor-fair)	\$215,547
Horticultural Complex Improvements	Mechanical Systems	Asset Management	District-wide	B	Next year (serious-poor)	\$155,000
Courts Plus HVAC Replacement - Multi Purpose & Fitness Studio	Mechanical Systems	Asset Management	District-wide	C	1-2 years (poor-fair)	\$118,750
Wagner Community Center HVAC Replacement - South Hallway	Mechanical Systems	Asset Management	District-wide	C	1-2 years (poor-fair)	\$104,000
Wagner Community Center Flooring Replacement	Building Interior	Asset Management	District-wide	B	1-2 years (poor-fair)	\$99,000
Parks Grounds Equipment Replacement	Grounds Equipment	Asset Management	District-wide	C	1-2 years (poor-fair)	\$85,500
Sealcoating Projects	Parking Lots	Asset Management	District-wide	B	1-2 years (poor-fair)	\$81,900
Conrad Fischer and East End Parks Ballfield Renovations	Athletic Fields	Upgrade	District-wide	C	1-2 years (poor-fair)	\$77,500
Wilder Park Playground Resurfacing	Park Amenities	Asset Management	Central	B	1-2 years (poor-fair)	\$75,000
Sugar Creek Golf Course Clubhouse HVAC Replacement & Roof Repair	Mechanical Systems	Asset Management	District-wide	B	1-2 years (poor-fair)	\$60,000
Marjorie Davis Park Playground Resurfacing	Park Amenities	Asset Management	North	B	1-2 years (poor-fair)	\$60,000
Sugar Creek Golf Course Grounds Equipment Replacement	Grounds Equipment	Asset Management	District-wide	C	1-2 years (poor-fair)	\$56,759
Courts Plus Tennis Curtain Replacement & Padding Installation	Building Interior	Asset Management	District-wide	C	1-2 years (poor-fair)	\$56,555
Hub Batting Cages Pitching Machine Replacement	Park Amenities	Asset Management	District-wide	D	1-2 years (poor-fair)	\$50,500
Dog Park Architecture and Engineering	Professional Services	Planning	District-wide	B	Within 3 years (fair-good)	\$46,000
Wilder Park Formal Gardens Improvements	Landscape Improvements	Upgrade	Central	C	Within 3 years (fair-good)	\$40,000
Butterfield Park Recreation Building Roof & Gutter Replacement	Building Exterior	Asset Management	South	C	1-2 years (poor-fair)	\$38,800
Wagner Community Center Parking Lot Engineering	Professional Services	Planning	District-wide	B	1-2 years (poor-fair)	\$38,500
East End Pool Bathhouse Flooring Replacement	Building Interior	Asset Management	District-wide	D	1-2 years (poor-fair)	\$36,000
Courts Plus Sauna Refurbishment	Mechanical Systems	Asset Management	District-wide	D	1-2 years (poor-fair)	\$34,100
Pick Park Architecture and Engineering	Professional Services	Planning	Central	A	1-2 years (poor-fair)	\$25,000
225 S Prospect Asphalt Roof Replacement	Building Exterior	Asset Management	Central	C	1-2 years (poor-fair)	\$24,900
Courts Plus Retaining Wall Replacement	Landscape Improvements	Asset Management	District-wide	C	1-2 years (poor-fair)	\$20,000
Sugar Creek Golf Course Driving Range Ball Dispensing Machine Replc.	Mechanical Systems	Upgrade	District-wide	B	1-2 years (poor-fair)	\$15,000
Contingency						\$75,000
Total 2023 Expenses						\$ 4,615,194

KEY:

Project Type:

Asset Management: rehabilitate or replace existing facilities, equipment, etc.

Upgrade: improve existing assets by adding capacity, new features or innovations

New Major/Redevelopment: new facilities or technology systems along with large-scale renovation projects

Planning: updating/creating development & engineering plans, technology assessments, etc. related to future capital project(s)

Priority Category (points assigned based on capital evaluation criteria met by

A-Highest (Meets Evaluation Criteria 1-3)

B-High (60-80 Points)

C-Medium (35-55 Points)

D-Low (Below 35 Total Points)

Project Urgency:

Must be done next year/cannot be repaired (serious to poor condition)

Should be done within one to two years (poor to fair condition)

Should be done within three years (fair to good condition)

2023 Proposed Capital Plan Project Descriptions

Vision 2020 Plan Projects (\$1,040,016 (22.5% of total project expenses))

Sugar Creek Golf Course Creek Restoration (\$672,516)

The Sugar Creek Golf Course creek is compromised by streambank erosion, loss of property, sediment accumulation, water quality degradation, and irrigation pond deterioration. To address these issues, the creek needs an environmentally sound stream stabilization, pond improvements, and riparian corridor enhancements plan. By addressing these issues, the District will avoid additional costs for irrigation upon failure of the current system and the need to change the location of, or possibly close, up to five (5) golf holes due to unsafe shorelines.

The Park Board approved proceeding with restoring the creek in 2018, and project engineering was completed in 2020. In early 2022, Living Waters Consultants, Inc. was hired to perform bidding, construction observation, and grant administration services. The total estimated cost of the multi-year construction is \$1,225,031 and, after completing the project bid process in 2022, the Park Board awarded the construction project to Semper Fi Land, Inc. The project started in October and is projected to be 45% complete at the end of 2022 (\$552,516). Loans from both the Park District and the Village of Villa Park to the Golf Course along with Sugar Creek Golf Course Fund reserves in the same amount (\$184,172) are funding the project costs in 2022.

To complete this project in 2023, staff propose \$672,516 in the capital budget, which will be funded through a DuPage County Water Quality Improvement Program grant for \$60,000 and an Illinois Environmental Protection Agency (IEPA) Grant 319 for \$612,515.69 (covering the remaining 55% of the total project costs). On January 24, 2022, the Park Board approved temporarily advancing funds to be carried out through a transfer to the Sugar Creek Golf Course Fund to pay for 2023 construction costs prior to grant reimbursement. As a result of the planned transfer, the proposed 2023 capital budget reflects the use of golf course reserves to fund the project (\$672,516).

This project addresses the 2023 Strategic Work Plan tactic to restore Sugar Creek Golf Course creek under the Vision 2020 Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Ben Allison Park Redevelopment (\$296,500)

In the 2023 capital budget, staff recommends funding improvements to Ben Allison Park of \$296,500. Per the District's 20-year playground replacement schedule, the redevelopment of Ben Allison Park playground was planned for 2021. The project was postponed in 2021 and 2022 after pausing playground replacements in 2020 due to pandemic related financial constraints and the continued impact of catching up on delayed projects based on priority (e.g., condition, age, etc.) and capital funding available. To avoid further postponement of the District's regular replacement schedule, staff propose completing the following work in 2023:

- replace playground equipment and soft surfacing (last replaced in 2000);
- relocate the tee-ball field (to a preferred, safer orientation further from the street and other park amenities) and replace its backstop;
- install a new asphalt pathway (connecting street access at Surf Street and West Avenue to the sled hill and play area, improving accessibility to these park amenities); and
- add new site furnishings such as benches and accessible picnic tables.

2023 BUDGET: CAPITAL IMPROVEMENT PLAN



A public input meeting was held on August 24, 2022 to gather feedback on what amenities and features the community prefers in the playground design. Based on this input, staff created two playground concepts and collected feedback in an online community survey to shape the proposed play area master plan. The plan will be reviewed by the Park Board on October 24, 2022.

This project will be funded by utilizing Annual G.O. Bonds proceeds (\$166,500) and SRA Fund property tax levy revenue (\$130,000).

This project addresses the 2023 Strategic Work Plan tactic to redevelop Ben Allison Park under the Vision 2020 Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Dog Park Architecture and Engineering (\$46,000)

In 2023, staff proposes budgeting \$46,000 for architecture and engineering (A&E) services for the future construction of a new dog park (at 0S761 Old York Road) based on the master plan approved by the Park Board in 2018. After completing A&E, staff propose going to bid and developing the park in 2024. In 2018, the District hired Upland Design to provide professional landscape architectural services to develop the master plan based on community feedback and related A&E and construction cost estimates. In 2022, the firm provided the updated projected costs based on the timeline for project implementation.

The approved master plan includes a dog splash pad, drinking fountains, waste bag dispensers, picnic shelters, pathways with seating, play areas, agility course, natural hill and tunnel, restroom and storage facility, shade pergola with bench seating and a parking lot. A dog park would allow the District to expand park offerings and the level of services provided to the community as well as provide a safe place for dogs to be off-leash in a park and reduce the number of off-leash dogs in District parks.

In 2023, staff recommends funding this project with General Fund (\$23,000) and Recreation/CPWM Fund reserves (\$23,000). In 2024, reserves are also projected to be available in these two funds to cover the estimated total 2024 construction costs of \$1,908,000. One of the 2023 Strategic Work Plan tactics is to seek alternate revenue sources to fund Vision 2020 capital projects, which includes securing sponsorships for the dog park construction. The 2023 Strategic Work Plan also includes a tactic to develop the dog park operating plan, which includes staff updating the revenue and expense operating impact projections developed in 2019 and creating an operating plan for opening the dog park in 2024.

This project addresses the 2023 Strategic Work Plan tactic to complete design development and engineering of dog park under the Vision 2020 Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Pick Park Architecture and Engineering (\$25,000)

The Pick Subdivision Park District, consisting of the entirety of the Pick Subdivision neighborhood, consolidated with and became part of the Elmhurst Park District on April 8, 2015. In 2017, the Vision 2020 Plan level of service analysis identified Pick Subdivision as one of several areas in the community known as a park desert, where homes are not within walking distance of a park. On September 26, 2022, the Park Board approved the Pick Park master plan developed by Upland Design based on Pick subdivision resident feedback at two public meetings and a survey. The plan includes a playground for 2-5 year-olds and 5-12 year-olds, bench seating, game tables, a bean bag toss game, shade shelter, adult fitness equipment, a bike repair station, and a new planting buffer along the south property line.

In the 2023 capital budget, staff proposes \$25,000 for architecture and engineering (A&E) services with a projected cost of \$679,339 to complete construction in 2024. The cost will be funded with Recreation/CPWM Fund reserves (\$25,000). In September 2022, the District applied for an Open Space Land Acquisition and Development (OSLAD) grant that could fund up to 50% of park development costs.

Grant awards are likely to be awarded in 2023, providing the opportunity to budget the total cost for construction of the project with the District's portion of the project funding in the 2024 budget (\$180,000 from 2022 subdivision ordinance donations and \$159,669 in SRA Fund reserves for project accessibility features). If the project does not receive OSLAD funding, staff will revise the master plan for Board review based on a reduced project scope and cost.

This project addresses the 2023 Strategic Work Plan tactic to complete design development and engineering of Pick Park under the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Park Amenity Projects (\$548,000 (11.9% of total project expenses))

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

To maintain the high quality park amenities provided by the District, staff follows a court replacement plan (e.g., tennis, basketball, roller hockey, futsal, etc.) to address needed scheduled maintenance and periodic redevelopment. Specifically, all asphalt based courts require overhauls approximately every eight (8) to ten (10) years. In 2023, staff propose grinding and resurfacing the asphalt at Wilder Park south tennis courts since they are at the end of their useful life with many surface cracks and faded color coating. The courts were last resurfaced in 2011, but were not fully grinded and replaced. The two courts north of these courts were completed in 2022 so it is critical to complete the same work to the south courts due to their condition and to provide a similar playing experience. This project will be funded utilizing Recreation/CPWM Fund reserves (\$225,000).

Wilder Park (\$75,000) and Marjorie Davis Park Playground Resurfacing (\$60,000)

In 2023, staff propose replacing the play area soft surfacing at Wilder and Marjorie Davis Parks. Their soft surfacing has deteriorated due to age and extremely high usage, causing separations and spider cracking, which is becoming more frequent and beyond repair. Standard useful life of this type of playground surface is 10 to 15 years and Wilder Park is approaching 12 years and Marjorie Davis 14 years in 2023. Therefore, replacing only the surfacing is critical in 2023 since the Marjorie Davis Park playground equipment replacement is not due until 2030 and Wilder Park in 2031. New surfacing would refresh the play area appearance and ensure future safe and accessible use by park patrons. The Wilder Park Playground Resurfacing will be funded utilizing SRA Fund property tax levy revenue (\$35,000) and General Fund reserves (\$40,000) and the Marjorie Davis Park Playground Resurfacing utilizing SRA Fund property tax levy revenue (\$35,000) and Annual G.O. Bond proceeds (\$25,000).

Conrad Fischer (Fields 2 & 3) and East End (Fields 1-3) Parks Baseball Field Renovation (\$77,500)

The implementation of the infield renovation schedule helps to ensure the District's ballfields are well maintained and ready for play year after year. The renovations improve efficiencies in daily maintenance, enhance safety by providing consistent playing surfaces, and reduce rainouts by using higher quality infield mix and improved grading. The proposed 2023 capital budget includes \$77,500 to renovate Conrad Fischer Park ballfields 2 and 3 (\$31,000) and East End Park baseball infields 1, 2 and 3 (\$46,500). The fields are used daily during the spring baseball season and have overgrown infield lips and grading issues requiring repairs to improve their playability. These proposed projects will be funded utilizing Capital Improvement Fund reserves (\$77,500).

Hub Batting Cages Pitching Machine Replacement (\$50,500)

The proposed 2023 capital budget includes \$50,500 to replace four (4) batting cage pitching machines at The Hub in Berens Park. The machines have reached the end of their useful life after 17 years and are almost beyond repair. The new machines would include the pitching machine, coin box assembly, conveyor system and trough assembly (holds and feeds the balls into the machine). The new machines would allow for smoother operations, resulting in a better customer experience. This proposed project

will be funded utilizing General Fund reserves (\$50,500). The new pitching machines are expected to reduce weekly maintenance by almost half (from 3-5 hours to 1-2 hours), resulting in a potential labor time and/or expense savings.

Wilder Park Formal Gardens Improvements (\$40,000)

The Formal Gardens are enjoyed and appreciated by wedding parties, gardeners, and park visitors. Therefore, it is vital to maintain the upkeep and appearance to meet the high expectations of a formal garden. Areas of brick pavers have begun to sink and fall out of place due to wear and tear and the weight of the iron benches, resulting in natural degradation and settling. Therefore, staff propose budgeting \$40,000 to make spot repairs and replace the perimeter paving edging (\$15,000) and update the stone border (\$25,000) to a more modern look. This proposed project will be funded utilizing Recreation/CPWM Fund reserves (\$40,000).

Courts Plus Retaining Wall Replacement (\$20,000)

Staff propose \$20,000 in the 2023 capital budget to address the compromised retaining wall on the northeast side of Courts Plus (outside of the first floor multi-purpose room). It is leaning against the walkway handrail, which could cause a potential safety issue for users. The project will include the removal and replacement of existing materials to maintain the integrity of the landscape bed and soil. This proposed project will be funded utilizing Recreation/CPWM Fund reserves (\$20,000).

Facility Projects (\$1,906,467 (41.3% of total project expenses))

Lizzadro Museum Abatement and Demolition (\$325,000)

At the May 28, 2019 Board meeting, the Board concurred with staff that it is not in the community's best interest for the District to complete a capital investment of almost two million dollars (2018 estimate) to redevelop the Lizzadro Museum (a nearly 60 year-old specific-use building). This decision was based on a facility assessment completed by Dewberry Architects that was followed by an effort to attract interested nonprofits/community groups to use the existing building (no organizations responded to request for proposals). Therefore, the Board agreed with staff's recommendation to demolish the building and return the area to green space. Staff proposes budgeting \$325,000 in the 2023 capital budget to complete this project, including building abatement, demolition and site restoration.

Completing this project allows the District to increase green space in Wilder Park and provide future development opportunities for the south side of the park (e.g., new park amenities, reconfigure parking, expand horticulture work space, etc.). It will also result in budget savings since the District has been spending more than \$4,000 annually for ongoing expenses (e.g., natural gas, electric, alarm system, elevator, and phone line) in the vacant building. This proposed project will be funded utilizing Recreation/CPWM Fund reserves (\$325,000).

Administrative Office Roof Replacement (\$325,000)

In the 2023 capital budget, staff propose replacing the roof at the Administrative Office for \$325,000 since it has deteriorated beyond its useful life. The project will include tearing off the current green roof and original roofing materials and installing a 30 year multi-ply roofing system (including the addition of R-30 insulation as required by current building code) for \$250,000, along with tuck pointing of building masonry and waterproofing windows and doors for \$75,000. The tuck pointing and waterproofing is necessary since there are currently multiple places where water seeping into the building causing damage to the ceiling. Long-term, the water damage could cause other issues such as mold. The new roof will not be suitable to add back the green element on the roof. This proposed project will be funded utilizing General Fund reserves (\$325,000).

Maintenance Facility-HVAC Condensing Unit, Truck Lift, Switch Gear and Building Automation Replacement (\$218,250)

As per the intergovernmental agreement with the City of Elmhurst regarding shared facility use, the District utilizes space and amenities at the City's Maintenance Facility (e.g., offices, work spaces, lunchroom, garage space, gas pumps), and the City maintains the building and schedules necessary upgrades (the District contributes 25% towards project costs). In 2023, the City's capital replacement schedule includes the following (parentheses reflect the District's portion of the cost):

- building automation replacement, a central system used to control HVAC in a building (\$87,500);
- one medium hydraulic truck lift replacement (\$40,000);
- a switch gear replacement, similar to a surge protector used to control, protect and isolate electrical equipment (\$10,000);
- engineering costs for the future replacement of underground fuel storage tanks (\$8,750); and air conditioning condensing unit replacement shifted by the City from 2022 to 2023 (\$72,000-also budgeted in the 2022 budget).

At a total cost of \$218,250, these projects are necessary for the continued use and maintenance of the facility. Staff propose funding this project utilizing General Fund (\$146,250) and Capital Improvement Fund reserves (\$72,000).

Horticultural Complex Improvements-Paint, Vent Repairs and Shade Replacement (\$155,000)

As the District celebrates the 100th Anniversary of the Wilder Park Conservatory in 2023, capital funding is needed to maintain the horticultural complex so that the community can continue to enjoy this unique facility. The complex includes the greenhouse, propagation house, and Conservatory. The facility mechanicals/controls audit completed in 2022 showed that environmental conditions have taken a toll and repairs are necessary to the vent motors, rack and pinion system and elbows after 10 years of heavy (almost daily) usage in each area of the complex. These repairs are essential for both plant propagation and health. In addition, staff recommends replacement of the shade cloths due to deterioration and painting the interior and exterior of the Conservatory due to paint chipping and peeling caused by environmental conditions. This proposed project will be funded utilizing Annual G.O. Bond proceeds (\$58,313) and Capital Improvement Fund (\$19,187) and Museum Fund (\$77,500) reserves.

Wagner Community Center (WCC) HVAC Replacement-South Hallway (\$104,000)

To improve the experience for both internal and external customers and maintain the facility, staff propose replacing the WCC heating, ventilation, and air conditioning (HVAC) equipment that services the south hallway area (including the former music rooms to be used as future support spaces) for \$104,000. The heating unit is original to the 1961 building and the air conditioning units were likely last replaced at least 20 years ago (prior to the District purchasing the building in 2003). Staff recommend continuing to upgrade the current system with modern, energy efficient units, which will positively impact the environment and require less maintenance, resulting in cost savings. Specifically, these units will meet current ventilation standards by improving air circulation and bring fresh air from outside, assisting with the prevention of airborne illness transmission. Staff will also be able to use Wi-Fi connected controls, allowing remote access to the system and improve scheduling to provide a comfortable environment when occupied and efficiency savings when unoccupied. This project will be funded utilizing Recreation/CPWM Fund (\$104,000) reserves.

Wagner Community Center (WCC) Flooring Replacement (\$99,000)

In 2023, staff propose spending \$99,000 to complete phase one of a three phase project to replace current WCC flooring with high-end vinyl sheet flooring. Originally installed in 1961, the flooring is showing visible signs of deterioration and cracking. The floor is known to have asbestos containing mastic due to

its age so the project includes hazardous materials abatement (\$64,000) to remove this safety hazard for staff and contractors. Along with installation of new flooring (\$35,000). This proposed project will be funded utilizing Recreation/CPWM Fund reserves (\$99,000).

The proposed flooring replacement multi-year approach spreads the cost over three years and allows for only certain sections of WCC to be closed at one time, minimizing interruptions to programs and services. It is anticipated that \$89,100 and \$92,200 will be proposed in 2024 and 2025 respectively to complete phases two and three.

Courts Plus Tennis Ceiling Reflective Coating Replacement (\$371,112)

In the 2023 capital budget, staff proposes replacing the ceiling liner above the Courts Plus tennis courts for \$371,112. The liner is 30 years-old, which is 10 years past its useful life. When tennis balls hit the brittle liner, they cause cracks and pieces of lamination to fall onto the courts. Patching and repairing the liner during the annual building maintenance closure is labor intensive and the ceiling is now almost beyond repair.

The project would include replacing the reflective ceiling coating and also painting the ceiling trusses (which would be more exposed with the new liner). Additionally, the new liner will be installed higher to prevent tennis balls from hitting it as often. This project is necessary to maintain the appearance of the tennis courts and to continue providing an exceptional tennis experience. This project will be funded utilizing Recreation/CPWM Fund reserves (\$371,112).

Courts Plus HVAC Replacement—Multi Purpose and Fitness Studio (\$118,750)

In 2023, staff propose engineering services (\$6,000) and replacement of the Courts Plus HVAC systems in the multi-purpose room (\$44,000) and fitness studio (\$68,750) for a total cost of \$118,750. The units are 22 years-old and are beyond their useful life. The installation of a modern higher efficiency system with newer technology will provide improved temperature and humidity control, resulting in an improved facility experience. It will also lower operating expenses by reducing service calls and material costs for replacement parts. This project will be funded utilizing Recreation/CPWM Fund reserves (\$118,750).

Courts Plus Tennis Curtain Replacement and Padding Installation (\$56,555)

In 2023 staff propose replacing the backdrop/curtains in the tennis court area (\$38,570) and installing wall padding (\$17,985) for a total of \$56,555. The curtains are four (4) years past their useful life, in disrepair, and an eyesore (now requiring duct tape to fix holes and tears). After trimming the bottom of the curtains in an attempt to improve their appearance, they now pose a safety threat due to tennis balls rolling underneath into the area where people access the individual tennis courts. New curtains would block tennis balls rolling outside of the court area, provide an improved experience for players retrieving balls, and be an aesthetic improvement.

The new wall padding would be installed on the side walls of tennis courts 1 and 3. With the addition of pickleball lines on those courts and court play being closer to the walls than tennis, players are coming in close contact with the walls. Padding would prevent injuries. Since Courts Plus is a premier tennis facility and experiencing high demand for pickleball, it is essential to maintain facility and safety standards for players. This project will be funded utilizing Recreation/ CPWM Fund reserves (\$56,555).

Courts Plus Sauna Refurbishment (\$34,100)

The sauna at Courts Plus is original from 1988 and is five (5) to eight (8) years beyond its useful life so it needs to be renovated to remain in use. Staff proposes budgeting \$34,100 to refurbish the aging sauna, including replacement of all of the interior cedar wood (ceiling, benches and walls) and the heating and light fixtures. The sauna is a popular amenity and allows Courts Plus to continue to compete with other mid to high-end fitness facilities. This proposed project will be funded utilizing Recreation/CPWM Fund

reserves (\$34,100). An energy efficient heater and LED lights should reduce maintenance and repairs, resulting in potential cost savings.

East End Pool Bathhouse Flooring Replacement (\$36,000)

In 2023, staff recommend replacing the flooring in the East End Pool bathhouse. The existing flooring is epoxy painted annually but does not withstand the high traffic, which is evident based on the paint chipping and peeling by the end of each season. Staff recommends installing Sundek, a product with proven success at the Courts Plus indoor pool. This new flooring will eliminate the need for annual maintenance, improve and expedite cleaning, and will be more aesthetically pleasing. This project will be funded utilizing Recreation/CPWM Fund reserves (\$36,000).

Butterfield Park Recreation Building Roof and Gutter Replacement (\$38,800)

The proposed 2023 capital budget includes funds to replace the Butterfield Park Recreation Building roof and gutters for \$38,800. Open year-round, this building is currently used for Sunbeams & Rainbows Preschool, maintenance work space, and storage. In a 2019 roof analysis, this roof was noted as a high priority for replacement since it no longer maintains the facility envelope, allowing water intrusion in program areas, which could cause interior damage if not addressed. This proposed project will be funded utilizing Capital Improvement Fund reserves (\$38,800).

225 S. Prospect Asphalt Roof Replacement (\$24,900)

The existing asphalt roof on the east side of the former Administrative Office Building is in poor condition and has exceeded its expected useful life. Holes have been temporarily repaired to prevent leaking and the intrusion of small animals entering the attic area. Replacing the roof next year will ensure that it does not deteriorate beyond repair, as well as prevent additional roof and building maintenance and repair costs. This proposed project will be funded utilizing General Fund reserves (\$24,900).

Paving and Sealcoating Projects (\$372,150 (8.1% of total project expenses))

Paving Projects (\$251,750)

As part of the upkeep, safety, and maintenance of the parks, staff propose completing total milling, repaving, and restriping of various parking lots and paths. Although sealcoating and maintenance extends the life of the asphalt, it eventually deteriorates and must be replaced for safe pedestrian and vehicle use. Additionally, paving projects improve ADA accessibility and vehicle performance and reduce future environmental stress and maintenance costs.

In 2023, staff propose budgeting \$251,750 for paving projects including the following:

- Eldridge Park east parking areas (along Spring Road) asphalt replacement (\$79,000) and adjacent path replacement and new curbs (\$39,250);
- Washington Park dugout path replacement (following the backstop replacement in 2022) and path (through the park) reconfiguration to allow for better circulation (\$17,500);
- Salt Creek Park apron/entry replacement due to its poor condition (\$5,000);
- Wilder Park Recreation Building circle drive replacement (adjacent to the north tennis courts) due to significant deterioration (\$42,000). Since most of the deterioration occurred along the soft edges, staff also recommends installing curbs to diminish future wear (\$17,000); and
- Berens Park path replacement (a significant portion along the Armitage Avenue side (south border) due to deterioration (\$52,000).

2023 BUDGET: CAPITAL IMPROVEMENT PLAN



This project will be funded utilizing Annual G.O. Bond proceeds (\$95,939), Paving and Lighting Fund property tax levy revenue (\$55,811), and SRA Fund (\$100,000) reserves.

Sealcoating Projects (\$81,900)

In 2023, staff propose budgeting \$81,900 to sealcoat, fill cracks and restripe several asphalt paths and parking lots as part of their upkeep, safety, and maintenance. Continued and thorough repair and routine maintenance of asphalt extends the life of the product and reduces long-term replacement costs and environmental stress. The District did not complete any sealcoating projects in 2021 due to pandemic related financial constraints; \$35,000 was budgeted and projected to be spent for sealcoating projects in 2022.

The proposed sealcoating and striping projects for 2023 include the following:

- Berens Park west lot (\$29,000);
- Berens Park pathways south of The Hub and connecting pathways at the Baseball Complex to the east of The Hub (\$9,800);
- Pioneer Park paths and basketball court (\$9,500); and
- Wilder Park parking areas adjacent to Wilder Mansion and the Conservatory (\$33,600).

This project will be funded utilizing Paving and Lighting Fund property tax levy revenue (\$81,900).

Wagner Community Center (WCC) Parking Lot Resurfacing Engineering (\$38,500)

The proposed 2023 capital budget includes \$38,500 for WCC parking lot resurfacing engineering services for staff to plan for the proposed parking lot paving project to be completed in 2024 (at an estimated cost of \$350,000). The majority of this busy lot is at or beyond its useful life and sidewalks are failing due to tree roots growing above ground.

As part of creating the repaving design, staff recommends an engineer provide potential reconfiguration plans to create improved traffic flow and safety for pedestrians and efficiencies for snow removal and other routine maintenance operations. These plans will be utilized to develop design and construction drawings for proposed construction in 2024. This project will be funded utilizing Recreation/CPWM Fund (\$38,500) reserves.

Vehicle and Equipment Replacement (\$541,802 (11.7% of total project expenses))

Maintenance Vehicle Replacement (\$240,755)

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

In 2023, staff recommend budgeting \$240,755 to purchase five (5) vehicles. Two of the vehicles were in the 2022 budget (a 15 year-old Ford F550 dump truck and a 13 year-old Ford F350 pick-up truck for \$113,755), but could not be purchased due to pandemic related supply chain issues. The other three (3) proposed vehicles for \$127,000 include two (2) Ford F250s (11 and 18 years-old) and a Ford F150 (10 years-old). The vehicles are utilized year round for snow removal, hauling materials, and transporting maintenance staff.

Depending on the demand for used vehicles and their condition, staff project an estimated potential return of \$7,500 from the trade-in/auction of the aforementioned vehicles. These purchases will be funded utilizing Capital Improvement Fund reserves of \$240,755. Staff also project \$1,500 savings in maintenance expenses in the first year after purchase.

Parks Grounds Equipment Replacement (\$85,500)

Since mowers, loaders, trailers and tractors are essential for day-to-day maintenance operations, staff annually recommend budgeting for the replacement of this equipment as it reaches the end of its expected useful life. The ability to cycle equipment and machinery reduces maintenance costs related to breakdowns and allows for greater efficiencies in overall maintenance operations and staff productivity. In 2023, the proposed capital budget includes replacement of the following equipment:

- 2 five-year-old 72-inch zero-turn mowers for \$36,000;
- a nine-year-old 20-foot enclosed trailer for \$15,000;
- a six-year-old 61-inch stander mower for \$11,000; and
- a seventeen-year-old single axle dump trailer for \$10,500.

All of this equipment is part of the daily mowing operation from April to November. Due to the nature of its use, the equipment depreciates quickly and is at the end of its expected useful life. Depending on the demand for used equipment and their condition, staff anticipate a return of approximately \$10,000 from the auction of the used equipment and trailer.

Staff also recommend purchasing a new skid-steer stump grinder attachment for \$13,000, which will eliminate the need to rent one to perform this maintenance operation in the future, resulting in an annual \$1,400 savings

These purchases will be funded utilizing General Fund reserves (\$85,500).

Courts Plus Fitness Equipment Replacement (\$215,547)

This project continues the implementation of the five year fitness floor equipment purchase plan. This plan is based on a useful life template, which focuses on upgrades of high use equipment while maximizing resale value. The District's goal is to trade-in equipment before a significant increase in repairs occur and to remain competitive with other fitness providers by offering the latest in fitness technologies and amenities. As equipment continues to age, it is out-of-service longer when needing repair due to the availability of replacement parts. New equipment also provides updated mechanical technology, modern features, and improved performance, resulting in reduced future maintenance costs.

In the 2023 capital budget, staff propose funding the replacement of 23 seven-year-old elliptical trainer machines, purchased in 2015 (\$165,585) and 6 six-year-old stair climber machines, purchased in 2016 (\$49,962) for a total of \$215,547. This equipment is at the end of its useful life since the optimal useful life/best resale value of cardio equipment is 5 to 7 years. Depending on the demand for this equipment and its condition, staff project an estimated potential trade-in/sale value of \$10,150 for the used equipment, which will offset purchase costs. If the current equipment is replaced, staff also estimate an annual repair/maintenance savings of \$3,500 since it is no longer under warranty and repairs typically increase after 3 to 4 years for cardio equipment. This project will be funded utilizing Recreation/CPWM Fund reserves (\$215,547).

Sugar Creek Golf Course Projects (\$131,759 (2.9% of total project expenses))

Since the Golf Course is an enterprise facility and operated jointly with the Village of Villa Park, projects are primarily funded utilizing Sugar Creek Golf Course Fund income or reserves. Therefore, these projects are presented in this separate section (except for the Vision 2020 Plan creek restoration project).

Sugar Creek Golf Course Clubhouse HVAC Replacement and Roof Repair (\$60,000)

In 2023, staff propose replacing the clubhouse HVAC system and repairing the roof at Sugar Creek Golf Course for \$60,000. Replacing the 18 year-old HVAC system and installing a modern higher efficiency system with newer technology will provide improved temperature and humidity control. The HVAC system consists of two 7.5 ton roof top units (RTUs) and an economizer. The cost for the new RTUs includes the cost of a crane. The underlying roof membrane has wood rot, leaks into the kitchen area, is damaging the roof decking and should be repaired to avoid further damage or the need for a complete roof replacement. This project will only be executed if it is financially feasible based on healthy Sugar Creek Golf Course Fund operating income levels after the third quarter of 2023 (\$60,000).

Sugar Creek Golf Course Grounds Equipment Replacement (\$56,759)

In 2023, staff recommend continuing the Sugar Creek Golf Course equipment replacement plan by purchasing a bank mower (\$56,759). The replacement schedule is based on updating equipment in the poorest condition and with the highest importance to essential operations, and this piece of equipment is significantly beyond its useful life at 21 years-old. The diesel engine on a new bank mower would meet EPA Tier 4 standards, emitting approximately 90% less pollutants than the current mower.

The majority of the golf course equipment remains at over ten years-old and past its useful life. The average age of the equipment is 15 years-old with 12 machines in the 20-40 year-old range. The frequency and cost of repairs continues to slow operations, resulting in a less consistent product, and the parts and labor costs needed to maintain the fleet continues to climb. The optimum goal for the average equipment is in the 5-9 year range. Frequent repairs reduce staff's ability to produce a quality product for the customer, which is key to generating revenue. Also as noted above, newer equipment is more fuel-efficient with improved emissions standards, reducing costs and the environmental impact. This project will be funded utilizing Sugar Creek Golf Course Fund reserves from the Golf Course home rental property sale proceeds in 2022 (\$56,759).

Sugar Creek Golf Course Driving Range Ball Dispensing Machine Replacement (\$15,000)

In 2023, the Sugar Creek Golf Course capital budget includes replacement of the 17 year-old driving range golf ball dispensing machine for \$15,000. A new dispensing machine will provide convenience and automation, eliminating the need for golfers to come to the Clubhouse to pay. Revenue is anticipated to increase by \$3,000 in the first year following installation and approximately an additional \$3,000 in year two (2) (due to the completion of the creek restoration project construction, which is expected to impact all golf course revenue in 2023). Expenses are projected to decrease by \$500 annually for maintenance expenses and \$2,000 annually due to reduced staffing hours for retrieving and refilling the machine. This project will only be executed if it is financially feasible based on healthy Sugar Creek Golf Course Fund operating income levels after the third quarter of 2023 (\$15,000).

Contingency (\$75,000 (1.6% of total project expenses))

Contingency (\$75,000)

The proposed 2023 capital budget includes a \$75,000 allocation for unanticipated emergency expenses and change orders, which will be funded utilizing Capital Improvement Fund reserves (\$75,000).

2023 BUDGET: CAPITAL IMPROVEMENT PLAN



2023 Capital Plan Revenue Overview

Proposed revenue sources for 2023 capital projects and contingency funds total **\$4,615,194**.

Summary of Proposed 2023 Capital Project Revenue

Debt Proceeds

Annual Rollover G.O. Bond in Capital Improvement Fund	\$	345,752
Sub-Total	\$	345,752

Property Tax Levy

Special Recreation Association Fund Tax Levy	\$	200,000
Paving and Lighting Fund Tax Levy	\$	137,711
Sub-Total	\$	337,711

Cash and Investments (Budgeted and Accrued in Previous Years)

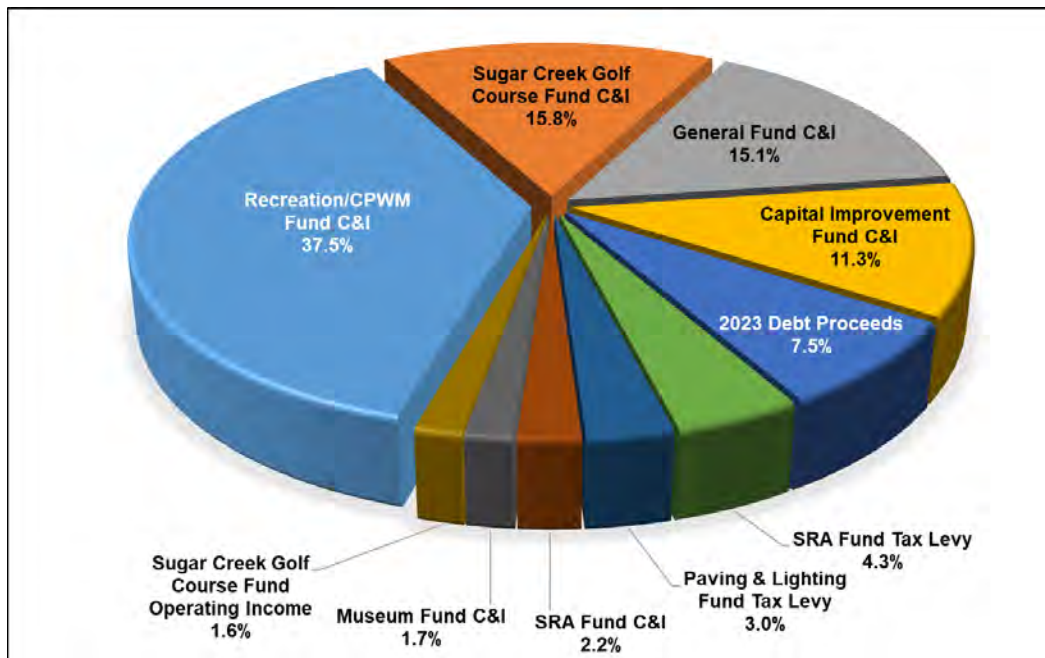
General Fund Cash & Investments	\$	695,150
Recreation/CPWM Fund Cash & Investments	\$	1,731,564
Special Recreation Association Fund Cash & Investments	\$	100,000
Museum Fund Cash & Investments	\$	77,500
Capital Improvement Fund Cash & Investments	\$	523,242
Sugar Creek Golf Course Fund Cash & Investments	\$	729,275
Sub-Total	\$	3,856,731

Income (Earned in the Year the Project is Budgeted)

Sugar Creek Golf Course Fund Operating Income	\$	75,000
Sub-Total	\$	75,000

Total Revenue \$ 4,615,194

The following pie chart illustrates the percent of proposed 2023 capital project funding by source.



2023 BUDGET: CAPITAL IMPROVEMENT PLAN



2023 Capital Plan Project and Contingency Funding by Revenue Source

Debt Proceeds (\$345,752)

- **\$345,752 (7.5% of total revenue): 2023 (annual rollover) G.O. Bond** proceed revenue in the Capital Improvement Fund proposed to partially fund the Ben Allison Park Redevelopment (\$166,500), Paving Projects (\$95,939), Horticultural Complex Improvements (\$58,313), and Marjorie Davis Park Playground Resurfacing (\$25,000).

Property Tax Levy (\$337,711)

- **\$137,711 (3.0% of total revenue): Paving and Lighting Fund** property tax levy revenue proposed to partially fund Paving Projects (\$55,811) and fully fund Sealcoating Projects (\$81,900).
- **\$200,000 (4.3% of total revenue): Special Recreation Association (SRA) Fund** property tax levy revenue proposed to partially fund Ben Allison Park Redevelopment (\$130,000), Wilder Park Playground Resurfacing (\$35,000), and Marjorie Davis Park Playground Resurfacing (\$35,000).

Cash and Investments (\$3,856,731)

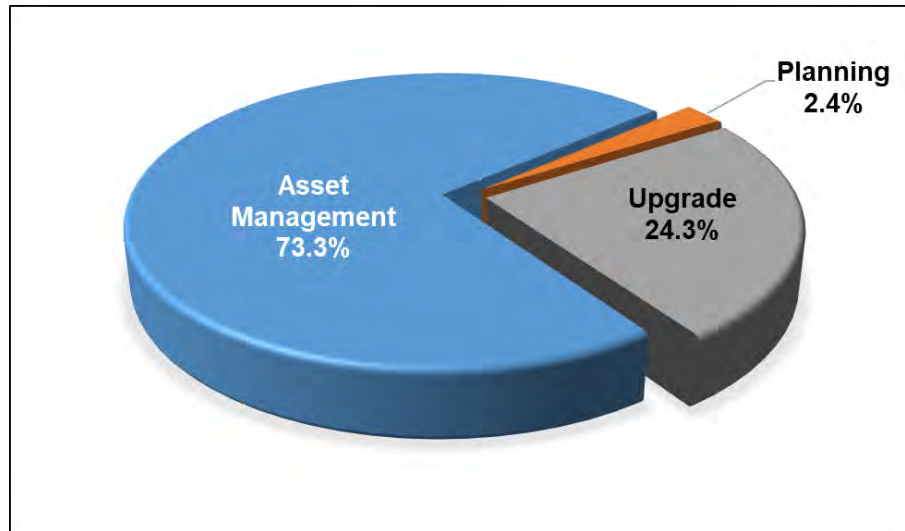
- **\$695,150 (15.1% of total revenue): General Fund** cash and investments revenue proposed to fund the Administrative Office Roof Replacement (\$325,000), Parks Grounds Equipment Replacement (\$85,500), Hub Batting Cages Pitching Machine Replacement (\$50,500), and 225 S. Prospect Avenue Asphalt Roof Replacement (\$24,900) and partially fund Maintenance Facility Improvements (\$146,250), Wilder Park Playground Resurfacing (\$40,000), and Dog Park Architecture and Engineering (\$23,000).
- **\$1,731,564 (37.5% of total revenue): Recreation/CPWM Fund** cash and investments revenue proposed to fund Courts Plus Tennis Ceiling Reflective Ceiling Coating Replacement (\$371,112), Lizzadro Museum Abatement and Demolition (\$325,000), Wilder Park South Tennis Courts Resurfacing (\$225,000), Courts Plus Fitness Equipment Replacement (\$215,547), Courts Plus HVAC Replacement (\$118,750), WCC HVAC Replacement (\$104,000), WCC Flooring Replacement (\$99,000), Courts Plus Tennis Curtain Replacement and Wall Padding Installation (\$56,555), Wilder Park Formal Gardens Improvements (\$40,000), WCC Parking Lot Resurfacing Engineering (\$38,500), East End Pool Bathhouse Flooring Replacement (\$36,000), Courts Plus Sauna Refurbishment (\$34,100), Pick Park Architecture and Engineering (\$25,000), and Courts Plus Retaining Wall Replacement (\$20,000) and partially fund the Dog Park Architecture and Engineering (\$23,000).
- **\$100,000 (2.2% of total revenue): Special Recreation Association Fund** cash and investments revenue proposed to partially fund Paving Projects (\$100,000).
- **\$77,500 (1.7% of total revenue): Museum Fund** cash and investments revenue proposed to partially fund Horticultural Complex Improvements (\$77,500).
- **\$523,242 (11.3% of total revenue): Capital Improvement Fund** cash and investments revenue proposed to fund Maintenance Vehicle Replacement (\$240,755), Ballfield Renovations (\$77,500), Contingency funds (\$75,000), and Butterfield Park Recreation Building Roof and Gutter Replacement (\$38,800), and partially fund Maintenance Facility Improvements (\$72,000), and Horticultural Complex Improvements (\$19,187).
- **\$729,275 (15.8% of total revenue): Sugar Creek Golf Course Fund** cash and investments revenue proposed to fund the Sugar Creek Golf Course Restoration (\$672,516) and Sugar Creek Golf Course Grounds Equipment Replacement (\$56,759).

Income (Earned in that Fiscal Year) (\$75,000)

- **\$75,000 (1.6% of total revenue): Sugar Creek Golf Course Fund** operating income revenue proposed for Sugar Creek Golf Course HVAC Replacement and Roof Repair (\$60,000) and Sugar Creek Golf Course Driving Range Ball Dispensing Machine Replacement (\$15,000).

2023 Capital Project Expenses by Project Type

The following pie chart includes the percent of project expenses by project type to illustrate how funds are being allocated to address capital needs.



In the proposed 2023 capital budget, almost three-quarters (73.3%) of capital project expenses are dedicated to asset management projects (\$3,329,178) and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life (e.g., roof replacement/repair projects, flooring replacement projects, vehicle and grounds equipment replacement, etc.). Almost a quarter (24.3%) of proposed capital project expenses are for upgrading current assets (\$1,101,516), including adding capacity, new features or innovations (e.g., creek restoration, park redevelopment, etc.). Planning project expenses comprise 2.4% (\$109,500) of the proposed capital budget and include professional services to update/create development and engineering plans (e.g., dog park, Pick Park), technology assessments, etc. related to future capital project(s). Staff is not proposing any large-scale redevelopment or new facility construction projects in the 2023 capital budget. For a detailed listing of 2023 capital plan project types, refer to the 2023 Capital Plan Project Summary Chart on page 168.

Impact of Capital Projects on the Operating Budget

During the capital planning process, staff develop estimates of the financial impact of proposed projects on the operating budget for the three-year period after project completion. This financial impact analysis is critical to consider when determining capital project priorities and funding so adequate resources are available to open, manage and/or maintain upgraded or new facilities and equipment and to appropriately prioritize projects based on the funding available in current and future budgets. This section provides an overview of how capital expenses may potentially affect the District's current and future operating budgets and services.

Park Projects and Amenities: A majority of the District's capital plan projects are for the redevelopment of existing parks, repairs to existing structures or replacement of amenities that have a minimal impact on operating expenses. However, new park amenities and improvements may have an impact on future budgets to meet increased or decreased supply, material, and/or maintenance needs. For example, park projects may lead to an increase in maintenance and utilities expenses such as the new Plunkett Park athletic field irrigation system proposed in a future year of the Capital Plan. Staff project a slight increase in expenses for utilities due to water usage and for maintenance to start-up the system at the beginning of the season and shut it down at the end (\$700 approximate annual impact for irrigation field maintenance).

Larger-scale park development projects usually have a significant impact on future operating expenses, including staffing, maintenance, utilities, and supplies. For example, the Dog Park Development project in the Vision 2020 Plan (proposed construction in 2024) will have an impact on the 2025 and future operating budgets. Based on 2019 projections (an operating plan with updated budget impacts will be developed in 2023), membership revenue is estimated to generate \$28,090 in the first year and expenses will increase for staffing (\$19,801 (e.g., additional Park Ambassador shifts, maintenance hours, etc.)), utilities (\$24,380 (electric and water)) and supplies (\$11,607 (e.g., pet waste bags, entrance fobs, signage, pet friendly ice melt, etc.)) for a total of \$55,788. The projected operating budget net impact after one year of operation is an increase of \$27,698 in expenses.

New Facilities: Large-scale facility development and expansion upgrades typically have a significant impact on future operating expenses. For example, the new facility spaces proposed in the Vision 2020 Plan will have an impact on future operating budgets, such as constructing a 10,000 square foot north side satellite maintenance facility to meet the higher standard of maintenance desired by the community and provide improved efficiencies. This project would increase annual utility costs by approximately \$15,500 and maintenance costs by \$12,750 offset with a reduction in road travel, resulting in less fuel use and wear-and-tear on vehicles since the District's current maintenance facility is located on the south side of Elmhurst.

Equipment and Vehicle Replacement: Annually replacing the District's oldest vehicles and equipment allow staff to work as efficiently as possible and meet customer service expectations as newer vehicles and equipment provide greater performance and require less repairs (resulting in shorter downtime). For example, fitness equipment purchases can lead to annual maintenance cost savings from \$1,000 to \$3,500 after replacing equipment no longer under warranty. Similar to fitness equipment, staff also project maintenance expense savings in the first year after replacing a maintenance vehicle (approximately \$1,500).

The proposed 2023 Sugar Creek Golf Course Driving Range Ball Dispensing Machine replacement is projected to generate revenue and reduce expenses. The new machine is expected to generate \$3,000 in additional sales revenue the first year and save the course \$2,500 due to reduced maintenance and staffing hours. As a result, the new \$15,000 machine is projected to pay for itself in three-years of operation.

Facility Projects: Facility improvements can impact long-term operating expenses. Energy saving projects such as replacing building and lighting systems with increased energy efficiency are likely to reduce utility and maintenance expenses. For example, the three (3) proposed 2023 HVAC replacements (Courts Plus, Wagner Community Center and Sugar Creek Golf Course Clubhouse) should lower operating expenses based on the availability of higher efficiency systems with newer technology as well as reduce service calls and energy costs. According to energy.gov, *"air conditioners that were made in the mid-1970s require 30 to 50 percent more energy than modern systems to produce the same amount of cooling. Even if a system is only 10 years-old, it may be possible to realize a cost savings of 20 percent to 40 percent by installing a unit that is newer and more efficient."* Also, the replacement of the Courts Plus radiant heat boiler in 2024 with a green high efficiency boiler will reduce fuel consumption and lower repair expenses. Savings are projected to be \$2,500 in the first year after purchase but will decrease annually as the unit ages.

Similarly, the four (4) proposed 2023 roof replacements (Administrative Office, 225 S. Prospect, Butterfield Recreation Building and Sugar Creek Golf Course Clubhouse) may also result in expense savings. Older roofs have outdated roofing materials and building technology meaning they are less energy-efficient and put a greater strain on heating and cooling systems, leading to higher energy bills.

2023 BUDGET: CAPITAL IMPROVEMENT PLAN



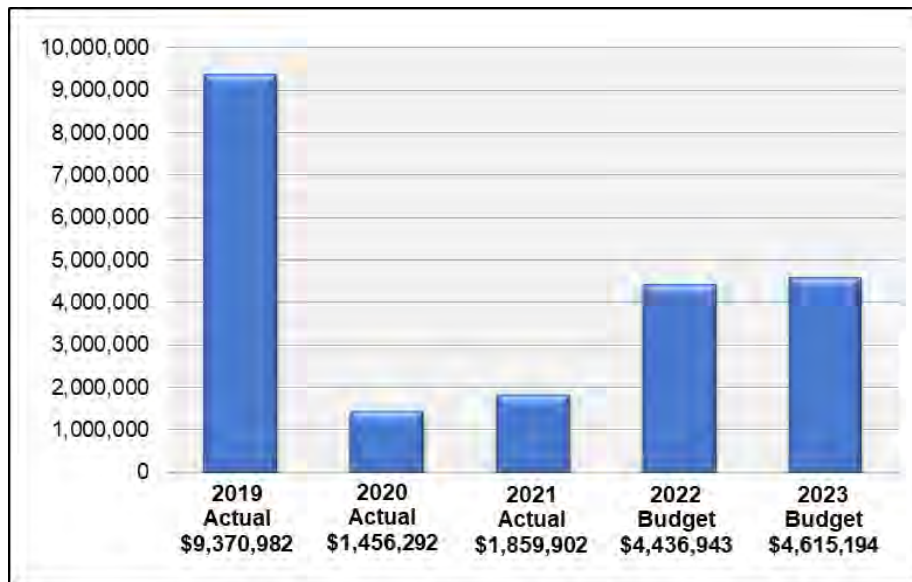
Plus, additional savings are expected from less maintenance and repairs as well as eliminating the risk and cost of interior damage due to leaks.

Another example of energy cost savings is the proposed replacement of the interior and exterior lighting at Smalley Pool (in 2024) and Butterfield Park and Recreation Building (in 2025) with new LED energy efficient fixtures. The District could realize a 90% reduction in energy usage by replacing the underwater pool lights and a 60 to 70% reduction by replacing the exterior light fixtures. LED lights require less maintenance and have a longer usable life, requiring less materials and labor.

The proposed 2023 Lizzadro Museum demolition will also result in budget savings since the District has been spending more than \$4,000 annually for ongoing expenses (e.g., natural gas, electric, alarm system, elevator, and phone line) in the vacant building.

Five-year Comparison of Capital Expenses

The chart below illustrates Capital Plan project actual expenses from 2019 to 2021 and budgeted expenses for 2022 and 2023.



As compared to the 2022 Budget, capital project expenses are increasing by 4.0% (\$178,251) in the proposed 2023 Budget primarily due to continuing to catch-up on postponed asset management projects (resulting from delaying projects in 2020 and 2021 due to pandemic related financial constraints). When comparing 2021 actual to 2022 budgeted capital expenses, 2022 budgeted capital expenses significantly increased by 138.6% (\$2,577,041) mainly due to completing asset management and Vision 2020 projects delayed in 2020 and 2021 along with completing Vision 2020 Plan high priority large-scale projects with dedicated revenue (Adult Center, Glos Park, and Centennial Park projects).

When comparing 2020 to 2021 actual capital project expenses, 2021 capital spending slightly increased by 27.7% (\$403,610) due primarily to funding essential projects such as HVAC and roof replacements after deferring capital projects (nearly \$1,000,000) approved in the 2020 Budget due to pandemic related financial constraints along with starting the aforementioned Vision 2020 projects. When comparing 2019 to 2020 actual expenses, spending decreased significantly by 84.5% (\$7,914,690) in 2020 due to the postponement of capital projects due to the pandemic and the one-time purchase of the 155 E. St. Charles Road and 397 Armitage Avenue properties and the cost for due diligence on the District's consideration of property at 837 S. Riverside Drive in 2019.

2023-32 Long-range Capital Plan Summary by Project Category, Park, and Facility

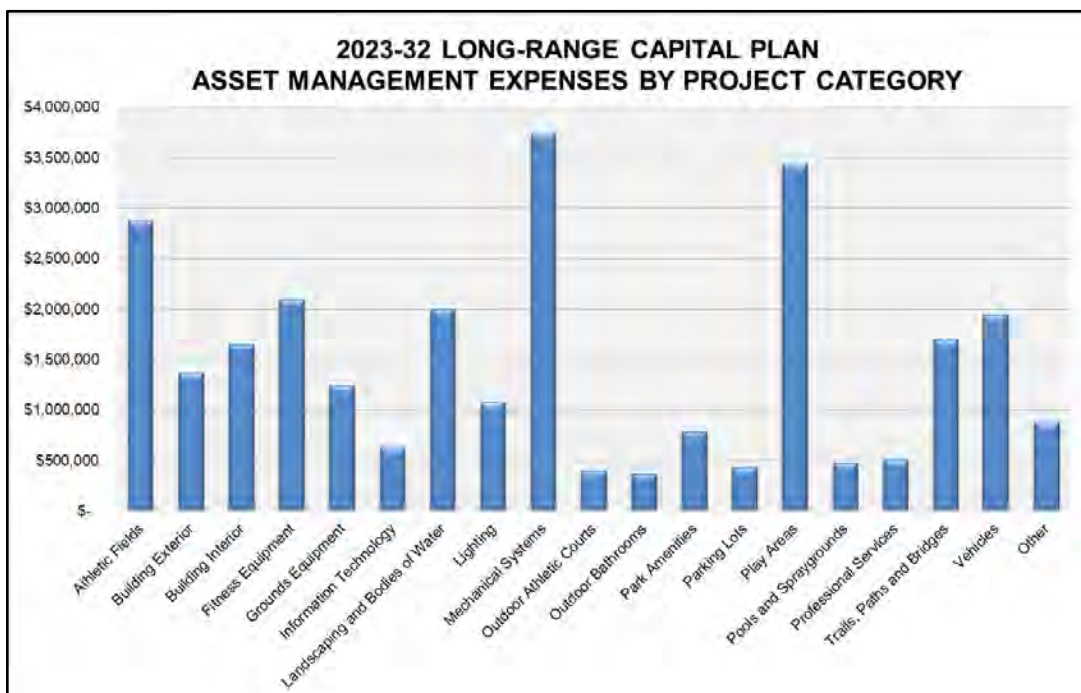
The new 2023-32 Long-range Capital Plan Summary was developed in 2022 to improve the tracking and reporting of future capital project needs and costs. Staff are now reporting individual projects for the next 10 years by location, project category, type, year asset was last replaced or built/redeveloped, estimated project cost, and estimated year(s) of project completion. The detailed project spreadsheet format allows for capital projects to be custom filtered and sorted for closer analysis and reporting of capital budget needs now and in the future. Using the detailed spreadsheet, capital data can also be summarized to provide a comprehensive snapshot of asset management and new development cost projections for financial planning and to advocate for outside funding so the District can provide the parks, facilities, and equipment that meet community needs.

To accurately project future project costs, the spreadsheet accounts for inflation increases by multiplying current estimates by a cumulative percentage of 6% annually starting in 2024. The average inflation rate from 1960 to 2021 was approximately 3.8% and since the inflation rate was 9.1% in mid-2022 (an over 40 year high), staff chose 6% (2% higher than the average) due to the recent high rate increase.

The total project and contingency expenses in the 10-year plan are \$161,505,176 (\$27,685,442 in asset management, equipment, and technology improvements, \$133,293,405 in new/major redevelopment and land acquisition projects, and contingency expenses of \$526,329). On pages 185-187, the following three charts summarize the 2023-32 Long-range Capital Plan:

- 2023-32 Long-range Capital Plan Project Expenses by Project Category
- 2023-32 Long-range Capital Plan Project Expenses by Park Location
- 2023-32 Long-range Capital Plan Project Expenses by Facility Location

The graphic below illustrates the 2023-32 Long-range Capital Plan asset management project expenses by project category (excluding new/major development and land acquisition project categories and contingency expenses).



2023-32 Long-Range Capital Plan Project Expenses by Project Category

Asset Management Project Categories	2023	2024	2025	2026	2027	2028-2032	TOTAL
Athletic Fields (infield renovations, spectator areas, backstops, fences)	\$ 96,500	\$ 722,390	\$ 207,200	\$ 109,740	\$ 611,320	\$ 1,135,550	\$ 2,882,700
Building Exterior (roofs, brickwork, painting, entrance areas)	\$ 388,700	\$ 164,300	\$ 571,200	\$ 41,300	\$ 207,700	\$ -	\$ 1,373,200
Building Interior (flooring, painting, ceilings, fixtures, amenity repairs)	\$ 715,767	\$ 120,946	\$ 513,240	\$ 233,640	\$ 70,308	\$ -	\$ 1,653,901
Fitness Equipment (cardio, strength)	\$ 215,547	\$ 154,124	\$ 154,767	\$ 149,825	\$ 37,572	\$ 1,390,409	\$ 2,102,243
Grounds Equipment (mowers, trailers, specialized equipment)	\$ 142,259	\$ 181,260	\$ 94,080	\$ 12,980	\$ 168,640	\$ 650,000	\$ 1,249,219
Information Technology (hardware, phone, security equipment, wireless infrastructure)	\$ -	\$ 111,300	\$ 179,200	\$ 177,000	\$ -	\$ 165,100	\$ 632,600
Landscaping and Bodies of Water (ponds, gardens, creek restoration, tees, drainage)	\$ 732,516	\$ 29,680	\$ -	\$ 53,100	\$ -	\$ 1,186,900	\$ 2,002,196
Lighting (LED retrofits, controllers, pool lights)	\$ -	\$ 514,486	\$ 123,200	\$ 442,500	\$ -	\$ -	\$ 1,080,186
Mechanical Systems (HVAC, boilers, exhaust fans, irrigation systems, generators)	\$ 492,250	\$ 301,968	\$ 368,760	\$ 885,000	\$ -	\$ 1,693,250	\$ 3,741,228
Outdoor Athletic Courts (court replacements)	\$ 225,000	\$ 47,700	\$ 78,400	\$ -	\$ -	\$ 52,000	\$ 403,100
Outdoor Bathrooms (construct, update)	\$ -	\$ 15,900	\$ -	\$ -	\$ -	\$ 357,500	\$ 373,400
Park Amenities (shade structures, Hub batting cages and mini golf, driving range netting, canoe launch)	\$ 60,500	\$ 243,800	\$ -	\$ -	\$ -	\$ 487,500	\$ 791,800
Parking Lots (repave, sealcoat)	\$ 324,150	\$ 106,000	\$ -	\$ -	\$ -	\$ -	\$ 430,150
Play Areas (playground and soft surfacing replacement)	\$ 362,000	\$ 376,300	\$ -	\$ 590,000	\$ -	\$ 2,112,500	\$ 3,440,800
Pools and Spraygrounds (flooring, shade structures, funbrellas, Diamond Brite surface)	\$ 36,000	\$ 314,290	\$ -	\$ -	\$ -	\$ 130,000	\$ 480,290
Professional Services (assessments, engineering)	\$ 47,250	\$ 429,300	\$ -	\$ -	\$ -	\$ 39,000	\$ 515,550
Trails, Paths and Bridges (pave/sealcoat park and golf course paths, Salt Creek Greenway Trail)	\$ 41,500	\$ 355,100	\$ 580,440	\$ 47,200	\$ 108,202	\$ 572,072	\$ 1,704,514
Vehicles (trucks, vans, utility vehicles)	\$ 240,755	\$ 286,200	\$ 171,360	\$ 250,160	\$ 151,280	\$ 845,000	\$ 1,944,755
Other (signage, demolition, appliances, clock system)	\$ 348,500	\$ 370,470	\$ 164,640	\$ -	\$ -	\$ -	\$ 883,610
Sub-total - Asset Management, Equipment, and Technology Projects	\$ 4,469,194	\$ 4,845,513	\$ 3,206,487	\$ 2,992,445	\$ 1,355,022	\$ 10,816,780	\$ 27,685,442
Future New/Major Development Project Categories	2023	2024	2025	2026	2027	2028-2032	TOTAL
Land Acquisition	\$ -	\$ -	\$ -	\$ 590,000	\$ 620,000	\$ 3,250,000	\$ 4,460,000
Future New/Major Development (incl. Dog Park & Pick Park prof. services in 2023 and construction in 2024)	\$ 71,000	\$ 2,284,500	\$ -	\$ 26,388,930	\$ 40,205,449	\$ 59,883,526	\$ 128,833,405
Sub-total - Future New/Major Development	\$ 71,000	\$ 2,284,500	\$ -	\$ 26,978,930	\$ 40,825,449	\$ 63,133,526	\$ 133,293,405
Other	2023	2024	2025	2026	2027	2028-2032	TOTAL
Contingency	\$ 75,000	\$ 79,500	\$ 84,270	\$ 89,326	\$ 94,686	\$ 103,547	\$ 526,329
Sub-total - Contingency	\$ 75,000	\$ 79,500	\$ 84,270	\$ 89,326	\$ 94,686	\$ 103,547	\$ 526,329
Grand Total	\$ 4,615,194	\$ 7,209,513	\$ 3,290,757	\$ 30,060,701	\$ 42,275,157	\$ 74,053,853	\$ 161,505,176

2023-32 Long-Range Capital Plan Project Expenses by Location: Parks and Trails

Asset Management	2023	2024	2025	2026	2027	2028-2032	TOTAL
Ben Allison Park	\$ 296,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,500
Berens Park	\$ 90,800	\$ 236,991	\$ 257,600	\$ 297,950	\$ 329,220	\$ 910,000	\$ 2,122,561
Butterfield Park	\$ -	\$ 293,395	\$ 52,080	\$ -	\$ -	\$ -	\$ 345,475
Centennial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conrad Fischer Park	\$ 31,000	\$ -	\$ 76,720	\$ -	\$ -	\$ 195,000	\$ 302,720
Crescent Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crestview Park	\$ -	\$ 137,800	\$ -	\$ 590,000	\$ 38,440	\$ -	\$ 766,240
East End Park	\$ 46,500	\$ 190,800	\$ 67,200	\$ -	\$ -	\$ 390,000	\$ 694,500
Eldridge Park	\$ 118,250	\$ 292,030	\$ -	\$ -	\$ -	\$ 520,000	\$ 930,280
Glos Memorial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golden Meadows Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jaycee Tot Lot	\$ -	\$ 328,600	\$ -	\$ -	\$ -	\$ -	\$ 328,600
Kiwanis Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 32,500	\$ 32,500
Maple Trail Woods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marjorie Davis Park	\$ 60,000	\$ 48,230	\$ -	\$ -	\$ -	\$ 513,500	\$ 621,730
Pioneer Park	\$ 9,500	\$ -	\$ 16,800	\$ -	\$ -	\$ 487,500	\$ 513,800
Plunkett Park	\$ -	\$ -	\$ 61,600	\$ 236,000	\$ 243,660	\$ 455,000	\$ 996,260
Salt Creek Greenway Trail	\$ -	\$ 238,500	\$ 252,000	\$ -	\$ -	\$ -	\$ 490,500
Salt Creek Park	\$ 5,000	\$ 212,000	\$ -	\$ -	\$ -	\$ 39,000	\$ 256,000
Sleepy Hollow Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sugar Creek Golf Course	\$ 744,275	\$ 129,320	\$ 338,520	\$ 153,400	\$ 176,402	\$ 2,675,472	\$ 4,217,389
Van Voorst Park	\$ -	\$ 217,300	\$ -	\$ 18,290	\$ -	\$ -	\$ 235,590
Washington Park	\$ 17,500	\$ 15,900	\$ -	\$ -	\$ -	\$ -	\$ 33,400
Wild Meadows Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wild Meadows Trace	\$ -	\$ -	\$ -	\$ 23,600	\$ -	\$ -	\$ 23,600
Wilder Park	\$ 757,600	\$ -	\$ -	\$ -	\$ -	\$ 702,000	\$ 1,459,600
York Commons Park	\$ -	\$ 16,430	\$ -	\$ -	\$ -	\$ 39,000	\$ 55,430
Location To Be Finalized (incl. 2024 play area soft surfacing replacement & 2028-32 ballfield renovations)	\$ -	\$ 47,700	\$ -	\$ -	\$ -	\$ 544,050	\$ 591,750
Sub-total - Asset Management	\$ 2,176,925	\$ 2,404,996	\$ 1,122,520	\$ 1,319,240	\$ 787,722	\$ 7,503,022	\$ 15,314,425
Future New/Major Development	2023	2024	2025	2026	2027	2028-2032	TOTAL
Pick Park	\$ 25,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Dog Park	\$ 46,000	\$ 1,908,000	\$ -	\$ -	\$ -	\$ -	\$ 1,954,000
Sub-total - Parks Future New/Major Development	\$ 71,000	\$ 2,258,000	\$ -	\$ -	\$ -	\$ -	\$ 2,329,000
Grand Total	\$ 2,247,925	\$ 4,662,996	\$ 1,122,520	\$ 1,319,240	\$ 787,722	\$ 7,503,022	\$ 17,643,425

2023-32 Long-Range Capital Plan Project Expenses by Location: Facilities

Asset Management	2023	2024	2025	2026	2027	2028-2032	TOTAL
225 S. Prospect Avenue (Wilder Park)	\$ 24,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,900
Administrative Office	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Butterfield Park Recreation Building	\$ 38,800	\$ -	\$ 11,200	\$ -	\$ -	\$ -	\$ 50,000
Centennial Recreation Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Courts Plus Fitness Center	\$ 600,517	\$ 623,280	\$ 1,218,616	\$ 1,118,640	\$ 70,308	\$ 403,000	\$ 4,034,361
Crestview Park Recreation Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East End Pool and Bathhouse	\$ 36,000	\$ 155,290	\$ -	\$ -	\$ -	\$ -	\$ 191,290
Eldridge Park Recreation Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Horticultural Complex (conservatory, propagation house, greenhouse)	\$ 155,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000
Joanne B. Wagner Community Center	\$ 241,500	\$ 465,446	\$ 243,264	\$ -	\$ -	\$ -	\$ 950,210
Park District Maintenance Facility	\$ 218,250	\$ 274,938	\$ 77,560	\$ -	\$ -	\$ -	\$ 570,748
Norman P. Smalley Pool and Bathhouse	\$ -	\$ 31,800	\$ -	\$ -	\$ -	\$ -	\$ 31,800
Safety Town (Wild Meadows Trace)	\$ -	\$ -	\$ -	\$ 23,600	\$ -	\$ -	\$ 23,600
Sugar Creek Golf Course Clubhouse	\$ 60,000	\$ 42,400	\$ -	\$ -	\$ 74,400	\$ -	\$ 176,800
Sugar Creek Golf Course Maintenance Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Depot	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Hub at Berens Park (building, spray ground, batting cages, mini golf course)	\$ 50,500	\$ 103,880	\$ -	\$ -	\$ -	\$ -	\$ 154,380
Wilder Mansion	\$ -	\$ 68,900	\$ -	\$ -	\$ 133,300	\$ 250,250	\$ 452,450
Wilder Park Recreation Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-total - Asset Management	\$ 1,750,467	\$ 1,765,934	\$ 1,550,640	\$ 1,142,240	\$ 278,008	\$ 653,250	\$ 7,140,539
Future New/Major Development	2023	2024	2025	2026	2027	2028-2032	TOTAL
225 S. Prospect Avenue Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000	\$ 650,000
Courts Plus Fitness Center Racquetball Court Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 959,400	\$ 959,400
Crestview Park Recreation Building Demo and Install Picnic Shelter/Restroom Building (Vision 2020)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 377,000	\$ 377,000
Eldridge Park Recreation Building Replacement (Vision 2020)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 299,000	\$ 299,000
Joanne B. Wagner Community Center Replacement (Vision 2020)	\$ -	\$ -	\$ -	\$ 1,917,500	\$ 12,090,000	\$ 10,562,500	\$ 24,570,000
Indoor Sports Facility Land Acquisition and Development (Vision 2020)	\$ -	\$ -	\$ -	\$ 23,263,700	\$ 27,780,649	\$ 38,325,626	\$ 89,369,975
Norman P. Smalley Pool Bathhouse and Diving Well Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,160,000	\$ 4,160,000
North Side Park District Maintenance Facility Construction (Vision 2020)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,550,000	\$ 4,550,000
Sugar Creek Golf Course Maintenance Facility Design and Redevelopment	\$ -	\$ 26,500	\$ -	\$ 1,207,730	\$ -	\$ -	\$ 1,234,230
Wilder Park Recreation Building Demo and Install Picnic Shelter/Restroom Building (Vision 2020)	\$ -	\$ -	\$ -	\$ -	\$ 334,800	\$ -	\$ 334,800
Sub-total - Facilities Future New/Major Development	\$ -	\$ 26,500	\$ -	\$ 26,388,930	\$ 40,205,449	\$ 59,883,526	\$ 126,504,405
Grand Total	\$ 1,750,467	\$ 1,792,434	\$ 1,550,640	\$ 27,531,170	\$ 40,483,457	\$ 60,536,776	\$ 133,644,944

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Vision 2020 and ADA Transition Plans

Vision 2020 Plan: In July 2017, the Park Board approved the Vision 2020 Plan, which updated the District's Comprehensive and Strategic Plans. The Plan provides long-term recommendations for the coordinated development and maintenance of District parks and facilities, as well as potential future infrastructure and land expansion. Facilitated by an independent planning firm, the District gathered extensive community feedback in 2016-17 to develop the Plan, including focus groups, open forums, and community surveys along with compiling feedback from full-time and part-time staff via staff meetings and surveys. The planning firm also conducted a needs assessment, which included an evaluation of District parks, facilities, and programs along with demographic, trend, and level of service analyses. The feedback collected and needs assessment outcomes shaped the Vision 2020 Plan key findings and recommendations, which were utilized to develop an action plan that drives long-range planning, directs decision-making, and assists with allocating District resources.

Staff annually review the Vision 2020 recommended park and facility improvements to assess how they align with current replacement plans, determine which projects should be integrated into the District's Long-range Capital Plan and prioritize these projects based on immediacy, feasibility, need, and available funding and resources. Staff updated the Long-range Capital Plan based on this analysis so project priorities, timing, and funding reflect the outcomes of the Vision 2020 Plan.

By integrating the Vision 2020 recommendations into the Capital Plan, the District has made a commitment toward addressing future development needs identified through an extensive independent assessment of the parks, facilities, and programs along with community feedback. These recommendations serve as guidelines for the Park Board, which weighs economic feasibility and project timing when considering the implementation of recommended park and facility solutions. For example, some of the large-scale Vision 2020 facility and park projects are not included in the proposed 2023 capital budget due to the inability to fund them with current resources (e.g., New Wagner Community Center, Indoor Sports Facility, and North-side Maintenance Facility, etc.). These projects will be reevaluated in 2023 to determine how to address Vision 2020 Plan capital priorities within current financial realities.

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

Depreciation

Per Illinois State statute (70 ILCS 1205/4-4), budgetary basis of reporting states that expenses occur when cash is actually being disbursed. This definition indicates that cash outlay for a capital project would be an expense required for budgeting purposes. Depreciation Expense is used in financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) and is not a disbursement of cash. Therefore, with the approval of the District's auditors, Lauterbach & Amen, budgeted expenses only include capital as an expense in the Budget & Appropriation Ordinance. The audited financial statements, which are reported using GAAP guidelines, continue to reflect depreciation expenses as required.

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2023 BUDGET: DEBT SERVICE OVERVIEW



Debt financing is used to fund one-time capital expenditures that are part of the Long-range Capital Improvement Plan. In 2010, the Illinois General Assembly approved that the District's bonding authority could increase annually based on the Consumer Price Index. These funds provide the District the ability to use long-term debt instruments and operating surpluses to finance large capital projects and repay outstanding debt rather than relying on funds needed to meet operating expenses. The District prepares detailed analysis of existing obligations, current and projected reserves and future liability levels before making a decision to issue new debt or refinance existing debt such as the 2006 G.O. Limited Tax Bonds in April 2014 (saving taxpayers \$204,528 during the twelve-year life of the reissued bonds). At the end of 2017, the District issued debt in the principal amount of \$4,310,000. Of the total issue, \$2,650,000 was primarily used to finance the acquisition and initial site preparation of newly acquired properties at 135 S. Palmer Drive, 447 W. Armitage Avenue, and 207 N. Hampshire Avenue. In addition, \$1,660,000 was included in the issue to replace the District's annual rollover bond amounts for fiscal years 2018, 2019, and 2020 to be used for additional capital project spending and for the repayment of outstanding debt. In December 2019, the District issued bonds in the amount of \$5,500,000 to finance the purchase of the Centennial Park property located at 155 E. St. Charles Road. Estimates of the principal and interest due are included in the schedule of outstanding debt for the proposed budget.

The District's current and proposed debt portfolio for 2023 is illustrated in the chart below:

Outstanding Debt					
Bond Issue	Funding Source	Principal and Interest Total Outstanding as of 12/31/2022	2023 Principal Payment	2023 Interest Payment	2023 Total Debt Payment
General Obligation Debt Certificates, Series 2012A					
Purchase of 375 W. First Street, Administrative Office	Annual Rollover Bond	550,000 66,550 <u>616,550</u>	55,000	11,275	66,275
General Obligation Limited Tax Park Refunding Bond, Series 2014A					
Redevelopment of East End Pool and Wilder Mansion and installation of two synthetic turf athletic fields at Berens Park	Debt Service Tax Levy	1,405,000 75,513 <u>1,480,513</u>	460,000	36,906	496,906
General Obligation Limited Tax Bond, Series 2017A					
Land Acquisition financing for 135 Palmer Drive, 447 Armitage Avenue and 207 Hampshire Avenue.	Debt Service Tax Levy	2,425,000 1,053,219 <u>3,478,219</u>	80,000	92,031	172,031
General Obligation Alternate Revenue Source Bond, Series 2019					
Centennial Park property at 155 E St Charles Rd.	Annual Rollover Bond	5,110,000 2,524,150 <u>7,634,150</u>	115,000	167,200	282,200
Proposed Debt for 2023					
General Obligation Annual Rollover Bond, Series 2023					
G.O. Debt Certificates, Series 2012A; G.O. Alternate Revenue Source Bond, Series 2019; and to fund capital improvements	Debt Service Tax Levy	671,404 27,975 <u>699,379</u>	671,404	27,975	699,379 ^[1]

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

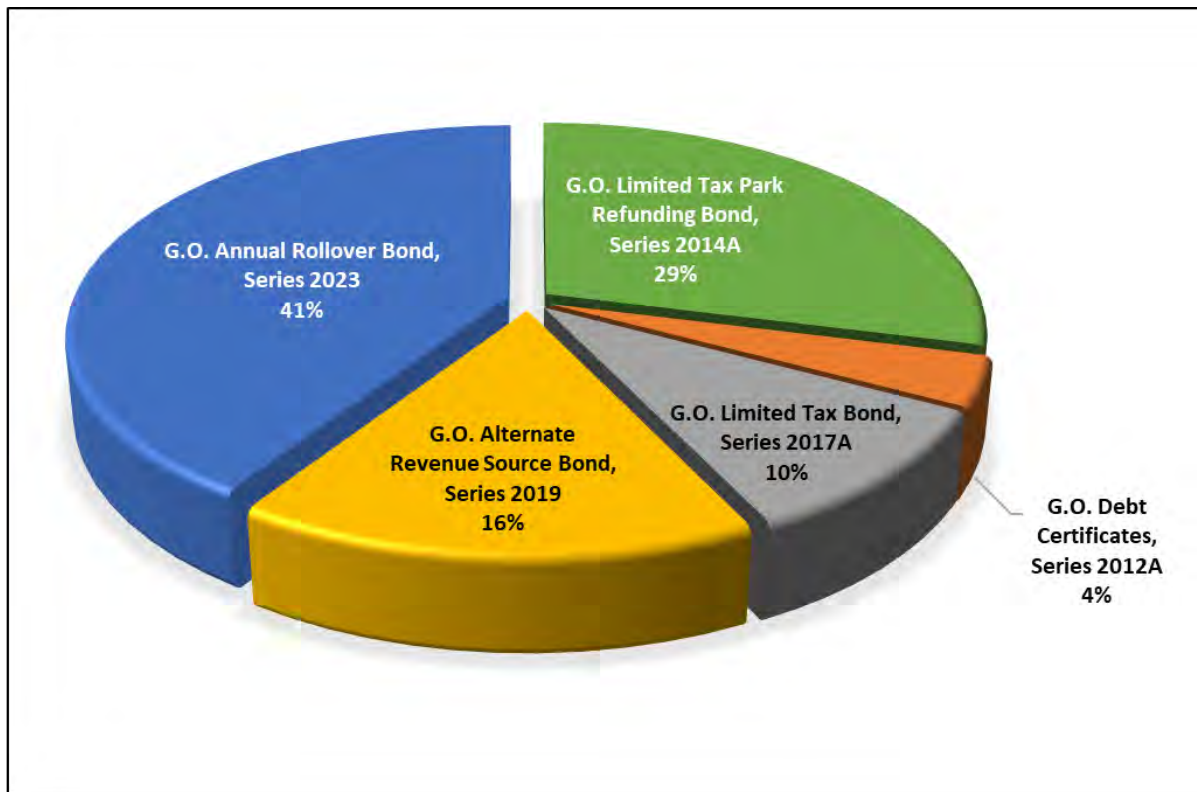
2023 BUDGET: DEBT SERVICE OVERVIEW



2023 Proposed Debt Service Revenue

The 2023 bond payments of \$1,716,791 detailed in the chart on the previous page (in the last column titled "2023 Total Debt Payment") are budgeted in the Debt Service Fund along with bank and finance charges of \$2,000 and legal fees of \$5,152. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,368,316 to pay the 2014A G.O. Limited Tax Park Refunding Bond for East End Pool and Wilder Mansion and the 2017A G.O. Limited Tax Bond used to acquire properties at 135 Palmer Drive, 447 Armitage Avenue, and 204 Hampshire Avenue and the 2023 G.O. Annual Rollover Bond;
- G.O. Annual Rollover Bond proceeds of \$699,379 for the G.O. Debt Certificates Series 2012A for the purchase of the Administrative Office at 375 W. First Street and 2019 G.O. Ltd. Tax Bond for Centennial Park. Nearly all of the remainder of Annual Rollover Bond proceeds will be recorded in Capital Improvement Fund revenue to fund various capital projects (\$345,752 less interest).



Bond Rating

In 2017, the District's operations were reviewed by representatives from Moody's Investor Service through an analysis of financial information prior to the issuance of the 2017A \$4.3 million G.O. Limited Tax Bonds. Moody's assigned the District's bond rating as an Aa1 rating reinforcing the District's healthy financial position. Moody's report cited the District's "healthy financial profile, strong tax base made up of a high income and wealthy population, and moderate debt and pension" as reasons for the high bond rating. This rating enables the District to acquire debt financing for infrastructure or major capital at a significant savings of interest.

2023 BUDGET: DEBT SERVICE OVERVIEW



Debt Limit

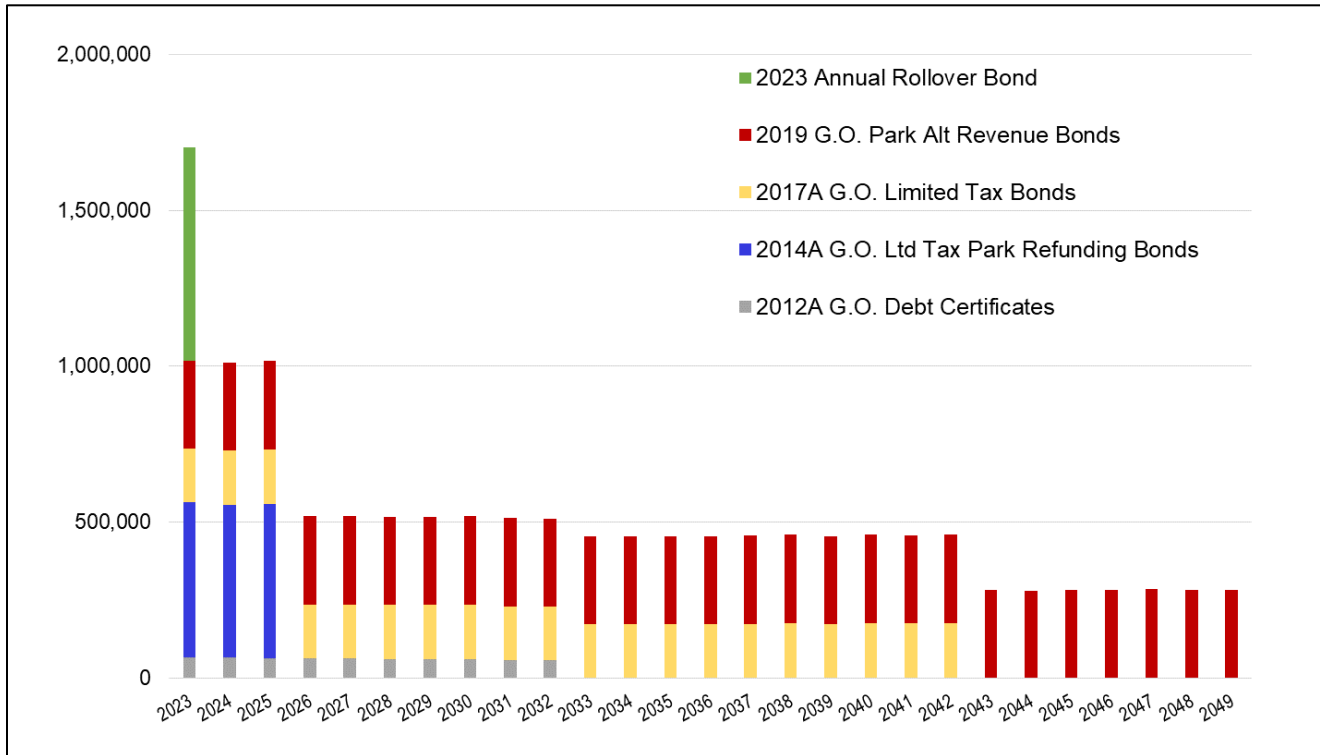
The legal debt limits as of December 31, 2022 for the District are 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$79 million in legal debt margin. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$12.2 million. Bonds are not included in the computation of statutory indebtedness unless the taxes levied to pay for such obligations are in fact extended. The District's long-term debt outlook is healthy as the District's percentage of legal debt limit, including the proposed annual rollover bond, is 6% of the total limit or \$5,075,885 (total remaining available limit is \$79,519,856) and for non-referendum General Obligation debt, the percentage of legal debt limit is 27% of the total limit or \$4,525,882 (total remaining available limit is \$12,393,266). The District's Moody's Investors Services Aa1 rating illustrates that the District is within a fiscally responsible level of debt. The chart below illustrates the legal debt margin calculations.

Estimated Legal Debt Margin Calculations (as of December 31, 2022)			
Tax Year 2021 EAV plus TIF EAV (collectable calendar year 2022)	2,942,460,455		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		16,919,148	
Statutory Debt Limit (2.875% of EAV)			84,595,738
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 11/01/32)	550,000		550,000
Annual Rollover, Series 2023	695,882	695,882	695,882
General Obligation Limited Tax Park Refunding Bonds, Series 2014A (due 12/15/25)	1,405,000	1,405,000	1,405,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	2,425,000	2,425,000	2,425,000
Total Outstanding Debt:	5,075,882	4,525,882	5,075,882
Total Available Legal Debt Margins:		12,393,266	79,519,856
Percentage of Debt Limit Committed		27%	6%

2023 BUDGET: DEBT SERVICE OVERVIEW



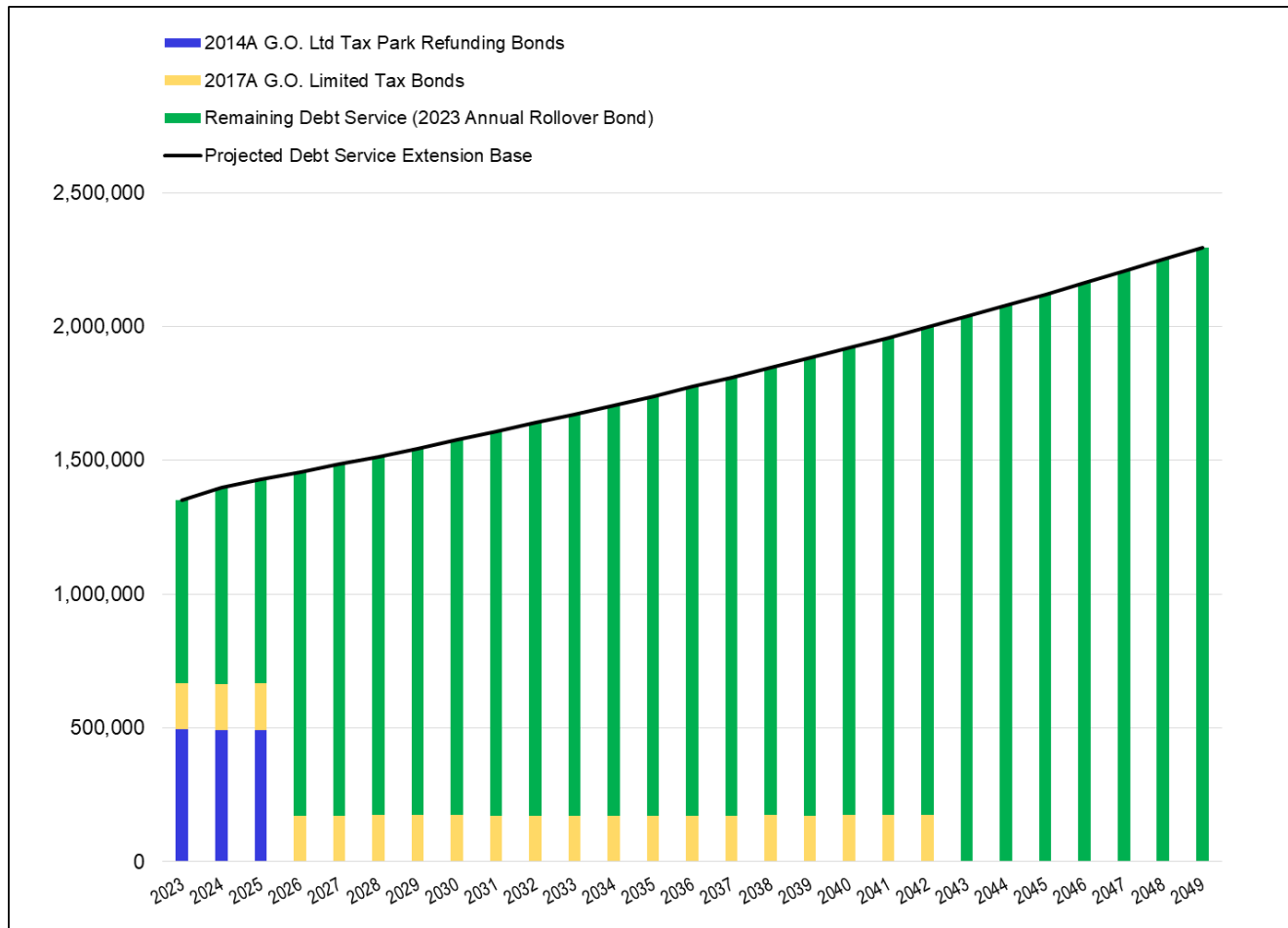
This chart illustrates all five of the District's long-term debt instruments as detailed in the chart on page 191, as well as the proposed 2023 annual rollover bond issuance. The various instruments mature and will be fully paid in the following years: 2023, 2025, 2032, 2042 and 2049.



2023 BUDGET: DEBT SERVICE OVERVIEW



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



2023 BUDGET: DEBT SERVICE OVERVIEW



This table illustrates the District's debt service requirements to maturity of all outstanding debt with the annual principal and interest payments listed separately for each outstanding bond issue:

DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	2012A G.O. Debt Certificates Issued \$1,100,000 Interest: 0.60% - 2.50%		2014A G.O. Ltd Tax Park Refunding Bonds Issued \$4,455,000 Interest: 1.95% - 3.50%		2017A G.O. Ltd Tax Bonds Issued \$4,310,000 Interest: 3.75% - 4.00%		2019 G.O. Park Alternate Revenue Bond Issue \$5,500,000 Interest: 3.00% - 4.00%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	55,000	11,275	460,000	36,906	80,000	92,031	115,000	167,200	710,000	307,412
2024	55,000	10,395	465,000	25,406	85,000	88,831	120,000	162,600	725,000	287,233
2025	55,000	9,460	480,000	13,200	90,000	85,431	125,000	157,800	750,000	265,891
2026	55,000	8,470			90,000	81,831	130,000	152,800	275,000	243,101
2027	55,000	7,425			95,000	78,231	135,000	147,600	285,000	233,256
2028	55,000	6,325			100,000	74,431	140,000	142,200	295,000	222,956
2029	55,000	5,170			105,000	70,431	145,000	136,600	305,000	212,201
2030	55,000	3,960			110,000	66,231	155,000	130,800	320,000	200,991
2031	55,000	2,695			110,000	61,831	160,000	124,600	325,000	189,126
2032	55,000	1,375			115,000	57,431	165,000	118,200	335,000	177,006
2033					120,000	52,831	170,000	111,600	290,000	164,431
2034					125,000	48,031	175,000	106,500	300,000	154,531
2035					130,000	43,031	180,000	101,250	310,000	144,281
2036					135,000	37,831	185,000	95,850	320,000	133,681
2037					140,000	32,431	195,000	90,300	335,000	122,731
2038					150,000	26,831	200,000	84,450	350,000	111,281
2039					150,000	21,769	205,000	78,450	355,000	100,219
2040					160,000	16,706	210,000	72,300	370,000	89,006
2041					165,000	11,306	215,000	66,000	380,000	77,306
2042					170,000	5,738	225,000	59,550	395,000	65,288
2043							230,000	52,800	230,000	52,800
2044							235,000	45,900	235,000	45,900
2045							245,000	38,850	245,000	38,850
2046							250,000	31,500	250,000	31,500
2047							260,000	24,000	260,000	24,000
2048							265,000	16,200	265,000	16,200
2049							275,000	8,250	275,000	8,250
Total	550,000	66,550	1,405,000	75,513	2,425,000	1,053,219	5,110,000	2,524,150	9,490,000	3,719,431

2023 BUDGET: DEBT SERVICE OVERVIEW



This table illustrates the District's debt service requirements to maturity of all outstanding debt, including the total annual payment for each outstanding bond issue:

DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	2012A G.O. Debt Certificates Issued \$1,100,000 Interest: 0.60% - 2.50%	2014A G.O. Ltd Tax Park Refunding Bonds Issued \$4,455,000 Interest: 1.95% - 3.50%	2017A G.O. Limited Tax Bonds Issued \$4,310,000 Interest: 3.75% - 4.00%	2019 G.O. Park Alternate Revenue Bonds Issue \$5,500,000 Interest: 3.00% - 4.00%	Totals
2023	66,275	496,906	172,031	282,200	1,017,412
2024	65,395	490,406	173,831	282,600	1,012,232
2025	64,460	493,200	175,431	282,800	1,015,891
2026	63,470		171,831	282,800	518,101
2027	62,425		173,231	282,600	518,256
2028	61,325		174,431	282,200	517,956
2029	60,170		175,431	281,600	517,201
2030	58,960		176,231	285,800	520,991
2031	57,695		171,831	284,600	514,126
2032	56,375		172,431	283,200	512,006
2033			172,831	281,600	454,431
2034			173,031	281,500	454,531
2035			173,031	281,250	454,281
2036			172,831	280,850	453,681
2037			172,431	285,300	457,731
2038			176,831	284,450	461,281
2039			171,769	283,450	455,219
2040			176,706	282,300	459,006
2041			176,306	281,000	457,306
2042			175,738	284,550	460,287
2043				282,800	282,800
2044				280,900	280,900
2045				283,850	283,850
2046				281,500	281,500
2047				284,000	284,000
2048				281,200	281,200
2049				283,250	283,250
Principal	550,000	1,405,000	2,425,000	5,110,000	9,490,000
Interest	66,550	75,513	1,053,219	2,524,150	3,719,431
Total	616,550	1,480,513	3,478,219	7,634,150	13,209,431

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2023 BUDGET: GLOSSARY



The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader with understanding some of the terms.

Accrual Basis: The basis of accounting under which revenues are recorded when earned and expenses when the liability is incurred.

Aggregate Tax Extension: The aggregate tax extension is the total of the tax levies excluding Special Recreation Association and Bond and Interest.

Appropriation: An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

Assessed Valuation: A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33-1/3 percent of fair cash value. (The County Assessor establishes property values.)

Assets: Property owned by a government.

Audit Fund: Is used to account for the revenues and expenditures in connection with the annual financial audit mandated by State statute. The revenues are received from a specific property tax levy, which can only be used for this purpose.

Basis of Accounting: A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, cash basis, modified accrual, or accrual basis.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

Bonded Debt: That portion of indebtedness represented by outstanding bonds.

Budget: A fiscal plan showing estimated expenditures, revenue and service levels for a specific fiscal year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and Appropriation Ordinance: A legal document adopted by the Board authorizing expenditures.

Budget Calendar: A schedule of key dates or milestones the District follows in the preparation, adoption and administration of the budget.

Budget Surplus: For any given year, the budget surplus is the excess of budget receipts over expenses. The amount of the surplus is the difference between receipts and expenses.

Budgeted Staffing: Total work force expressed as Full-time Equivalent (FTE) positions. The FTE is calculated on 2,080 hours. For example, an employee working 40 hours per week for six months, or 960 hours, would be equivalent to 0.46 of a full-time position.

2023 BUDGET: GLOSSARY



Budgetary Control: The level at which management must seek government body approval to amend the budget once it has been approved.

Capital Assets/Improvements: An acquisition or addition to fixed assets with a value of \$5,000 or more, or an estimated useful life greater than five years. General categories commonly used include: land, buildings, building improvements, machinery and equipment, and construction.

Capital Improvement Program: A long-term plan for capital expenditures to provide physical improvements to be incurred over the next ten years. The plan is reviewed and amended annually.

Capital Improvement Budget: A Capital Improvement Program (CIP) budget is a separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets and are included in the first year of the ten-year Capital Improvement Plan. Examples of capital improvement projects include new buildings and equipment, and large scale remodeling and redevelopment.

Capital Improvement Fund: A fund created to account for financial resources to be used for projects in the Capital Improvement Budget for that fiscal year. No taxes are levied specifically for this fund. Funds are provided primarily by transferring revenue from other funds, donations, and grants.

Capital Outlays: Expenditures for the acquisition, replacement, or improvement of capital assets.

Cash Management: The management of cash necessary to pay for government services while investing temporary cash excesses to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the balance of the highest interest and return, liquidity, and minimal risk with these temporary cash balances.

Comprehensive Plan: Long-range planning tool updated every five to ten years and developed through a community planning process. It provides direction regarding the development and acquisition of an agency's current and potential physical assets.

Consumer Price Index (CPI): A calculation of the average change in prices for goods and services purchased by households which is measured by the Bureau of Labor Statistics in the U.S. Department of Labor. A tax cap or the CPI, whichever is less, limits the annual property tax revenue received by the Park District.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood, emergencies, federal mandates, increased expenditures, and similar eventualities.

Contractual Services: The amount budgeted and appropriated for departmental and functional operating services. This includes, but is not limited to, utilities, consultants and outside contractor services, audit fees, printing, insurance, and training.

Corporate Personal Property Replacement Tax: Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships, and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each local government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

2023 BUDGET: GLOSSARY



DCEO: Illinois Department of Commerce and Economic Opportunity.

Debt Service: The District's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund: Is established to account for the accumulation of resources for, and the payment of, principal and interest on long-term debt.

Depreciation: The portion of the cost of a capital asset charged as an expense during a particular period. This is a process of estimating and recording the cost of use, and wear and tear of a fixed asset.

Effective Tax Rate: Is a measure of the property tax burden that reflects both the aggregate tax rate and the level of assessment.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises or where the intent of the governing body is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. This type of fund measures economic performance or the determination of revenues earned, costs incurred and/or net income is accurate for management accountability.

Equalization: The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier): The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV): The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Exemption: The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

Expenditure: This term refers to the cost incurred to acquire goods or receive services regardless of when the expense is actually paid.

Expense Category: A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension: The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

FICA Fund: Is used to account for the revenues and expenditures associated with the obligation to make payments to the Social Security Administration for the employer portion of the FICA payroll tax. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the District's contributions on behalf of the District's employees. Expenditures are limited to payment of the employer portion of the FICA tax for non-enterprise salaries and wages of park district employees.

Fiscal Year (FY): The time period designating the beginning and ending period for recording financial transactions. Elmhurst Park District uses January 1 to December 31 as its fiscal year.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, and equipment.

Full-time Equivalent Employees (FTE): FTE's are a calculation of the number of full-time employees based on a 2,080 hour work year and include full- and part-time.

Function: A major administrative division of the District that indicates overall management responsibility for an operation.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and fiduciary funds.

Fund Accounting: A governmental accounting system that is organized and operates on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reserved portions of fund balance are deducted to result in an "unreserved fund balance."

Gateway Special Recreation Association: An organization consisting of members whose function is to provide recreation services for individuals with disabilities. The Park District is a contributing member to Gateway.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Park Services and Administrative Services.

General Obligation Bonds: Municipal Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes. The bonds are backed by the full faith and credit of the issuing entity.

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

Governmental Accounting Standards Board (GASB): The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Government Finance Officers Association (GFOA): An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local governments since its inception in 1906.

Governmental Fund Types: Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

Illinois Association of Park Districts (IAPD): A nonprofit service, research, and education organization representing park districts, forest preserves, conservation, and recreation agencies. The District is a member of IAPD.

Illinois Parks and Recreation Association (IPRA): A non-for-profit organization and public interest group whose goal is to provide training, networking, and outreach for Illinois park and recreation professionals.

IMRF Fund: Is used to account for the revenues and expenditures associated with the Illinois Municipal Retirement Fund. The Illinois Municipal Retirement Fund is a Multiple-Employer Agent retirement plan in which the government participates. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the Park District's contributions to the Fund on behalf of the District's employees. Expenditures are limited to payment of the retirement plan contributions for non-enterprise salaries and wages excluding employee contributions.

Inclusion Costs: Expenses associated with the cost of providing reasonable accommodation to facilitate the participation of individuals with disabilities in programs.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Infrastructure: Capital assets such as roads, bridges and water systems that have a longer life than most capital assets.

2023 BUDGET: GLOSSARY



Interest Earnings: The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Investments: A security or other asset acquired primarily for the purpose of obtaining income or profit.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liabilities: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Liability Insurance Fund: Is used to account for the revenues and expenditures associated with the Park District's insurance and risk management activities. The revenues are received from a specific property tax levy.

Limiting Rate: The maximum extended tax rate that the aggregate tax extension may increase (5% or the increase in the Consumer Price Index (CPI), whichever is lower). The aggregate tax extension is the total of the tax levies excluding Special Recreation Association and Bond and Interest. The formula for deriving the limiting rate is prior year levy multiplied by the CPI or 5%, whichever is lower, divided by the prior year levy (with any % increase) less a credit for estimated new construction. See Property Tax Extension Limitation Law.

Long Term Debt: Debt with a maturity of more than one year from the original date of issuance.

Maintenance: All materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land improvements.

Mission: Departmental mission describes the purpose of a department and how it supports the overall mission of the organization. The District's mission describes the core purpose of the organization and why it exists.

Modified Accrual Basis: Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the basis amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Multiplier: See equalization factor.

Museum Fund: This fund accounts for revenues and expenditures related to the operation of the Wilder Museum/Conservatory and all utility and non-enterprise hospitality rental, meeting and community event expenses at the Wilder Mansion.

2023 BUDGET: GLOSSARY



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

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

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

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

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

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

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

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

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

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

Program: An instructional or functional activity.

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

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

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

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

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

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

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

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

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

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

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

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

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

Services: See Contractual Services.

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

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

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

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

2023 BUDGET: GLOSSARY



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

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

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

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

Tactics: Tactics detail the steps necessary (initiatives, programs, studies, etc.) to complete Strategic Themes and Goals in the Strategic Work Plan.

Tax Base: The total value of all taxable real and personal property in the District as of January 1 of each year. The tax base represents net value after all exemptions.

Tax Caps: An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of a tax stated in terms of a percentage of the tax base.

Tax Rate Limit: The maximum tax rate a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges such as membership charges.

Transmittal Letter: The opening section of the budget which provides the Board of Park Commissioners and the public with a general summary of the most important aspects of the budget and the views and recommendations of the Executive Director.

Truth in Taxation Act: Provides taxpayers with the means to check and review local government spending. It requires the Park District Board of Commissioners publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.

Unreserved Fund Balance: In a governmental or private-purpose trust fund, the balance of net financial resources that are expendable or available for appropriation.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

2023 BUDGET: GLOSSARY



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

Vision: The desired future of the organization.