



2024 BUDGET



ELEVATE
ELMHURST PARKS
mapping our future

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ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2024

ADMINISTRATIVE OFFICE

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

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Tim Sheehan, Vice President
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MISSION
**We enrich
lives while
having fun!**

**2020
Vision**
Focus on the Future

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

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, 2023. 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 2024 budget document will be submitted to GFOA to determine its eligibility for the award in 2024.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Elmhurst Park District
Illinois**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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2024 BUDGET: READER'S GUIDE



The 2024 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 2024 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 2024 Budget and lay the groundwork for future decision making. An assessment of cash and investment targets and fund balances and an overview of personnel trends, expenses, and staffing levels are 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, 2023 accomplishments, 2024 work plan, budget highlights, future outlook and performance measures. The functional areas are Administration, Finance, Marketing and Communications, Human Resources & Risk, Information Technology, Parks, Facilities, Recreation, Special Use Facilities, and Sugar Creek Golf Course. Transfer, capital, and debt expenditures are not presented in this section.

Section 8: Long Range Capital Plan and 2024 Capital Budget: summary of the long-range capital plan, detailed proposed 2024 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 13, 2023

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 2024 Budget for the District's 104th fiscal year beginning January 1, 2024 and ending December 31, 2024. 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 document is prepared and distributed to the Board in early November for review and analysis in concert with staff's formal presentations on October 23 and November 13, 2023 and the Board's approval of the Budget and Appropriation Ordinance on December 11, 2023.

By following the Government Finance Officers' Association's (GFOA) best practices for budgeting, the District received the Distinguished Budget Presentation Award from 2007 to 2023. In the proposed 2024 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.

2024 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 2024, 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 2024 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 *2024 Budget Summary by Fund* chart below, staff project the total 2024 Budget will have a deficit of \$3,531,834 (see Net Column) due to using \$4,785,389 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 \$1,483,977 resulting from operating surpluses in the General, Recreation, and Sugar Creek Golf Course Funds to fund future capital improvement projects. Otherwise, the remaining operating funds are budgeted to break even without operating surpluses. The following chart illustrates 2024 projected revenues and expenditures for the operating, debt and capital budgets and overall total budget.

2024 Budget Summary by Fund

| | Revenues | Operating Expenditures | Operating Net ¹ | Cash & Investment Spend Down | Total Expenditures | Net |
|-------------------------------------|-------------------|------------------------|----------------------------|------------------------------|--------------------|--------------------|
| General Fund | 5,171,783 | 4,666,947 | 504,836 | 804,133 | 5,471,080 | (299,297) |
| IMRF Fund | 39,015 | 39,015 | - | 250,000 | 289,015 | (250,000) |
| FICA Fund | 749,566 | 749,566 | - | - | 749,566 | - |
| Liability Fund | 368,041 | 368,041 | - | - | 368,041 | - |
| Audit Fund | 56,853 | 56,853 | - | - | 56,853 | - |
| Recreation Fund | 11,691,298 | 10,965,468 | 725,830 | 2,404,885 | 13,370,353 | (1,679,055) |
| Special Recreation Association Fund | 693,089 | 693,089 | - | 908,500 | 1,601,589 | (908,500) |
| Museum Fund | 334,442 | 334,442 | - | 44,372 | 378,814 | (44,372) |
| Sugar Creek Golf Course Fund | 1,310,462 | 1,057,151 | 253,311 | 198,759 | 1,255,910 | 54,552 |
| Total Operating | 20,414,549 | 18,930,572 | 1,483,977 | 4,610,649 | 23,541,221 | (3,126,672) |
| Debt Service Fund | 1,422,932 | 1,422,539 | 393 | - | 1,422,539 | 393 |
| Capital Improvement Fund | 5,234,490 | 5,228,790 | 5,700 | 424,740 | 5,653,530 | (419,040) |
| Paving & Lighting Fund | 290,785 | 277,300 | 13,485 | - | 277,300 | 13,485 |
| Total Debt and Capital | 6,948,207 | 6,928,629 | 19,578 | 424,740 | 7,353,369 | (405,162) |
| Grand Total | 27,362,756 | 25,859,201 | 1,503,555 | 5,035,389 | 30,894,590 | (3,531,834) |

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

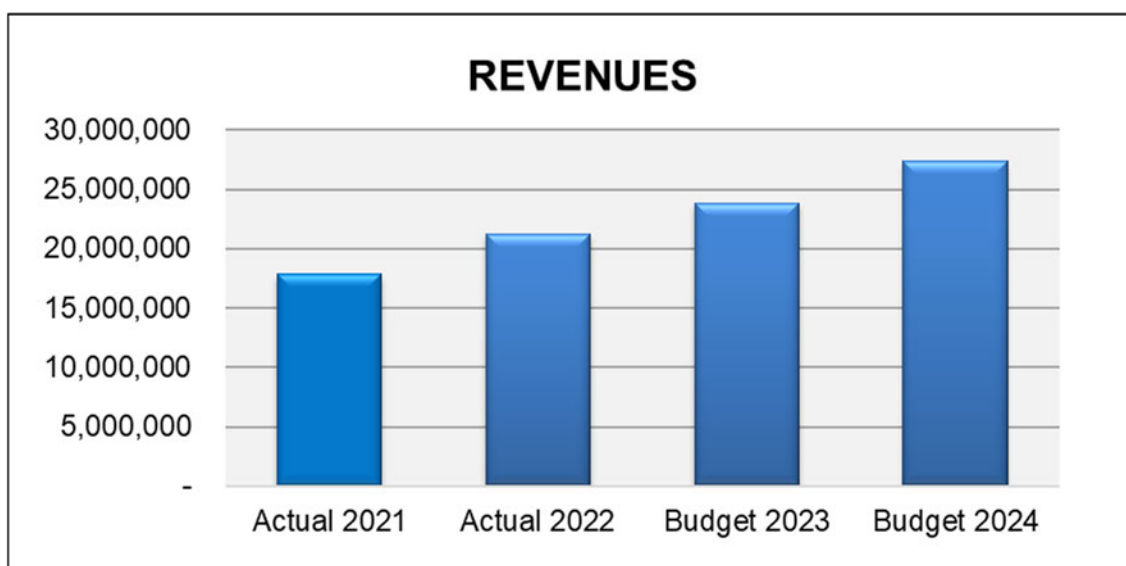
Revenue

Total proposed 2024 revenue for all funds is \$27,362,756, an increase of 14.8% as compared to the 2023 Budget and a 30.6% increase over 2022 actual revenue. The overall increase in 2024 Budget revenue as compared to the 2023 Budget and 2022 Actual revenue is largely due to the planned expansion of program offerings to meet demand combined with anticipated donations and grants 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 2021 Actual, 2022 Actual, 2023 Budget, and 2024 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2024 Proposed Budget as compared to the 2023 Budget by fund. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 73 and Revenue Analysis section on page 95.

Four-year Summary of Revenue by Fund

| Fund/Fund | Revenue | | | | Difference ('23 vs '24) | %Change ('23 vs '24) |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|-------------------------|
| | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 | | |
| General Fund | 4,346,595 | 4,346,807 | 4,454,609 | 5,171,783 | 717,174 | 16.1% |
| IMRF Fund | 386,871 | 509,799 | 344,418 | 39,015 | (305,403) | -88.7% |
| FICA Fund | 407,705 | 580,480 | 474,118 | 749,566 | 275,448 | 58.1% |
| Liability Fund | 270,739 | 361,929 | 323,621 | 368,041 | 44,420 | 13.7% |
| Audit Fund | 67,319 | 54,603 | - | 56,853 | 56,853 | 100.0% |
| Recreation | 6,372,492 | 8,856,640 | 10,879,339 | 11,691,298 | 811,959 | 7.5% |
| Special Recreation Association Fund | 837,860 | 842,643 | 777,122 | 693,089 | (84,033) | -10.8% |
| Museum Fund | 298,125 | 277,673 | 299,739 | 334,442 | 34,703 | 11.6% |
| Sugar Creek Golf Course Fund | 1,167,785 | 1,578,442 | 1,971,941 | 1,310,462 | (661,479) | -33.5% |
| Total Operating Budget | 14,155,491 | 17,409,016 | 19,524,907 | 20,414,549 | 889,642 | 4.6% |
| Debt Service Fund | 1,541,337 | 1,558,377 | 1,370,316 | 1,422,932 | 52,616 | -57.3% |
| Capital Improvement Fund | 1,806,678 | 1,849,644 | 2,689,527 | 5,234,490 | 2,544,963 | 94.6% |
| Paving & Lighting Fund | 140,181 | 139,643 | 244,939 | 290,785 | 45,846 | 18.7% |
| Total | 17,643,687 | 20,956,680 | 23,829,689 | 27,362,756 | 3,533,067 | 14.8% |



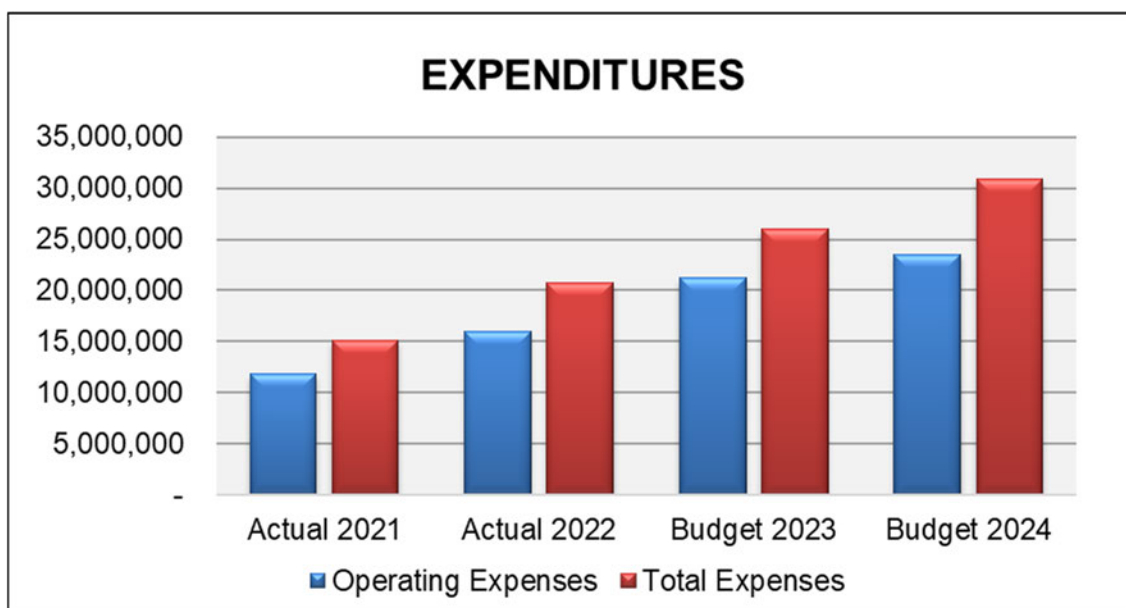
Expenditures

Total proposed 2024 expenditures for all funds are \$30,894,590, an 18.6% increase from the 2023 Budget and a 51.0% increase as compared to 2022 Actual expenditures largely due to the aforementioned planned expansion of program offerings to meet demand along with increased capital spending in order to complete outstanding Vision 2020 projects. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 73 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 2021 Actual, 2022 Actual, 2023 Budget, and 2024 Budget expenditures by fund. The following chart illustrates the amount and percent change of expenditures for the 2024 Budget as compared to the 2023 Budget by fund.

Four-year Summary of Expenditures by Fund

| Fund/Fund | Expenditures | | | | Difference ('23 vs '24) | % Change ('23 vs '24) |
|-------------------------------------|-------------------|-------------------|--------------------|--------------------|----------------------------|--------------------------|
| | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 | | |
| General Fund | 2,890,535 | 4,612,647 | 4,845,659 | 5,471,080 | 625,421 | 12.9% |
| IMRF Fund | 431,488 | 422,565 | 344,418 | 289,015 | (55,403) | -16.1% |
| FICA Fund | 405,660 | 487,078 | 651,285 | 749,566 | 98,281 | 15.1% |
| Liability Fund | 318,974 | 308,127 | 323,621 | 368,041 | 44,420 | 13.7% |
| Audit Fund | 45,418 | 47,676 | 53,696 | 56,853 | 3,157 | 5.9% |
| Recreation | 6,107,311 | 7,561,819 | 12,115,262 | 13,370,353 | 1,255,091 | 35.8% |
| Special Recreation Association Fund | 371,505 | 1,010,880 | 743,133 | 1,601,589 | 858,456 | 115.5% |
| Museum Fund | 259,942 | 264,780 | 377,239 | 378,814 | 1,575 | 0.4% |
| Sugar Creek Golf Course Fund | 812,294 | 995,970 | 1,790,259 | 1,255,910 | (534,349) | -29.8% |
| Total Operating Budget | 11,643,127 | 15,711,542 | 21,244,572 | 23,541,221 | 2,296,649 | 10.8% |
| Debt Service Fund | 1,444,005 | 1,561,240 | 1,370,316 | 1,422,539 | 52,223 | 3.8% |
| Capital Improvement Fund | 1,859,902 | 2,837,229 | 3,199,769 | 5,653,530 | 2,453,761 | 76.7% |
| Paving & Lighting Fund | - | 350,405 | 233,650 | 277,300 | 43,650 | 76.7% |
| Total | 14,947,034 | 20,460,416 | 26,048,307 | 30,894,590 | 4,846,283 | 18.6% |
| Net | 2,696,653 | 496,264 | (2,218,618) | (3,531,834) | (1,313,216) | 59.2% |



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided the development of the 2024 Budget.

Vision 2020 Plan/Elevate Elmhurst Parks

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.

However, to ensure that budgeting is aligned with meeting the needs of residents, in February 2023 the Park Board approved engaging the firm of BerryDunn and the District is currently undergoing the Elevate Elmhurst Parks (EEP) process to update the District's comprehensive and strategic plan, including gathering feedback from the community and staff, along with assessing parks, facilities, programs, demographics, and other relevant data. As a result, as we develop the budget for 2024 we are straddling the District's prior comprehensive and strategic plan while looking forward to approval of the new one in January 2024. The Vision 2020 Plan still provided direction for budget and work planning as the District will continue to complete implementation of multi-year Plan priorities in 2024.

As in previous years, the annual Vision 2020 Plan Strategic Work Plan (SWP) review and update occurred prior to preparing the 2024 budget to allocate adequate resources to address the Plan's priorities. To develop the proposed 2024 SWP Goals and Tactics, staff critically reviewed the District's progress towards completing the 2023 SWP Tactics, their feasibility of implementation, and the next steps for effectively addressing the District's long-term strategy, including the Board direction on Vision 2020 Plan large-scale capital projects. The Board reviewed (August 14, 2023) and reached preliminary consensus (August 28, 2023) on proposed 2024 SWP Goals and Tactics for 2024 budget and work planning.

The proposed 2024 SWP Tactics outline the next steps to straddle long-range strategy between the Vision 2020 Plan and EEP Plan, including finishing high priority Vision 2020 multi-year projects, beginning Elevate Elmhurst Parks Plan implementation, strengthening organizational culture, and facilitating future financial sustainability. As referenced throughout this document to illustrate how resources are being allocated towards implementing Vision 2020 priorities, the 2024 SWP reflects, but is not limited to, the following Tactics that address the Plan's six strategic Themes:

- **Parks:** Complete Pick Park and dog park construction, redevelop Pioneer Park, upgrade Butterfield Park Field #1, and continue to expand park operations staffing
- **Facilities:** Update Kies Recreation Center kitchen and replace dining hall/gym floor, negotiate an agreement with the Ray Graham Association concerning use of their Elmhurst Community Learning Center for District programming and to refurbish their gym floor, and continue to expand facility operations staffing
- **Programming:** Implement dog park operating plan
- **Communications:** Continue becoming more equitable and inclusive through training and community engagement and continue conducting customer outreach during implementation of new registration software
- **Finance:** Continue to seek sponsorships to fund dog park construction
- **Internal Operations:** Create succession and employee training plans, develop Planting Seeds for Success mentorship program for part-time employees, expand DEIB Calendar programming offerings, resource sharing, and collaboration activities, and continue implementing Better Together training and learning opportunities plan

After approval of the final EEP Plan, staff will update and recommend to the Board for approval a revised 2024 SWP to reflect EEP implementation plan themes, goals, and tactics along with the completion of Vision 2020 Plan priorities. This transition will require being intentional in continuing efforts to meet the current needs of the community while at the same time, remaining open and flexible to the potential of exciting new future opportunities. An overview of the Vision 2020 Plan and the 2024 SWP is on page 41.

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.

In addition to considering the potential opportunities that lie ahead, it is also important to note the current state of the economy because according to a recent article from the Associated Press, "...despite more than a year of widespread warnings that a recession was near, America's economy is, if anything, accelerating. Even as the Federal Reserve has sent borrowing costs sharply higher, the economy's resilience has been on plain display: Consumers keep spending, and employers keep hiring. Inflation has reached its lowest level in two years, helping Americans stretch their paychecks." and "(t)he latest snapshot of the economy coincides with rising sentiment that it may achieve an elusive "soft landing," in which growth slows and inflation falls without igniting a full-blown recession" as "the economy is experiencing a "rolling recession," a circumstance in which only some industries shrink while the overall economy manages to stay above water."

While this is relatively good news, the Park District has in no way been immune from recent turbulent economic times as we have continued to see supply chain issues and inflationary costs impact the District in a myriad of ways. We must account for this when making plans and budgeting for next year. This will include recommending that the District's tax levy be at the 5% level as compared to the Consumer Price Index that as of December 31, 2022 had increased 6.5% for the previous 12 months, along with reviewing fees and pricing 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 eighth 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 \$1,483,977 into the 2024 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, 2023 and 2024 provide more than six months of savings based on the District's average operational spending per month. For a detailed analysis and explanation of District Cash and Investments and Fund Balances, see page 53-55 and the Capital Reserve Policy on page 69.

Long-range Financial and Capital Plans

The proposed 2024 Budget contains a five-year financial forecast so that the Board and staff can make informed long-term decisions on behalf of the community (see page 50 for an overview of the Long-range Budget Plan). These projections illustrate that if the District continues with its aggressive plan to upgrade and renovate its aging infrastructure and make necessary technology upgrades to serve its

customers (\$29.8 million in asset management, equipment, and technology improvements and nearly \$142.0 million in new and major redevelopment and land acquisition 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 2024 non-tax revenues are projected to increase and staff proposes capital project spending of \$7,282,461 as compared to \$4,615,194 in 2023. This 58% increase of \$2,667,267 is primarily reflective of the inclusion of two major Vision 2020 new development projects - the dog park and Pick Park. In accordance with the District's long-term financial planning, staff recommend using reserves, property tax revenue, fund income, debt proceeds and grants and other agreements to fund thirty-eight (38) projects. Twenty-four of these projects (more than 60%) are dedicated to asset management (\$2,952,199) and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life, two are the new, major development projects noted above, with the remaining projects consisting of seven upgrades to current assets (\$1,309,672) and five planning efforts (\$104,990).

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. Begin on page 167 for an overview of the 2024 Capital Budget and Long-Range Capital Plan and page 195 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 45.0% of budgeted revenues. As noted earlier, the EAV of property within the District increased last year by 4.03% to \$3,006,033,101 from the prior year of \$2,889,485,535. For the 2023 levy, use of the three-year prior average change results in a projected increase in 2023 of approximately 4.10% in EAV. Total new construction is estimated at approximately \$33,510,413, which is also based on the most recent three-year average. The applicable CPI for the 12-month period ending December 31, 2022 is 6.5% (the second highest it has been since the Property Tax Extension Limitation Act went into effect in 1991, with the prior year, 2021, being the highest).

Based upon those assumptions, the District's limiting rate (excluding Special Recreation Association and Bond and Interest (Debt Service) Funds) is calculated at 0.2615. After calculating the levy using this rate, the total increase would equate to \$476,476 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 2024 budget:

- adherence to the continued State mandated increase in the minimum wage;
- increased contractual services - mowing of select park sites along with natural area management (\$50,000), "Back of House" pump room/mechanical operations at both outdoor aquatic facilities (\$65,000) and seasonal brochure production (\$24,000);
- a 10% increase in District contributions to employee health care premiums in order to remain competitive in the employment market for both retention and recruitment;
- expanded full-time park maintenance and facilities project management and operations (2 full-time employees);
- expanded full-time recreation programming staffing in order to address community demand (1 full-time employee);

- inflationary cost increases that continue to affect many budget lines with inflation for the 12-month period ending December 31, 2022 at 6.5% and having spiked higher in August 2023 than in any of the prior twelve months;
- adequate funds for current and future required preventive maintenance of the District's capital assets (projected at nearly \$30 million over the next 10 years).

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 (excluding bond proceeds and transfers between funds). In 2024, non-tax revenues are projected to meet the policy target as they are budgeted to account for 54.8% of total revenues (as compared to 50.2% in 2023).

Staffing Changes

In 2023 the budget included 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. In 2024, the proposed budget recommends the establishment of the following full-time positions:

- Program Supervisor - Early Childhood (new): to address community demand for more recreation programming
- Park Specialist III – Horticulture Crew Leader (new): to continue raising the District's standard for park maintenance, particularly in the horticulture operation
- Division Manager - Facilities (new): to oversee asset management capital projects and supervise custodial operations.

The total projected cost for these three positions, including average wages (\$57,151) and benefits (\$29,027), totals \$258,534. More information about the staffing changes listed above can be found in both the Personnel Summary section on pages 56-57 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 the long-term staffing expenditures.

Overall staffing expenditures in the 2024 budget are proposed to increase by \$980,284 (10.6%), as compared to 2023, due in part to these three new positions, but also primarily due to the continued expansion of offerings to meet community demand along with merit increases to recognize the contributions of all District staff (full-time, part-time, and seasonal) and to retain them.

Organizational Culture

Staffing changes, like those 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 on-going priorities in the Vision 2020 SWP while also being prepared to respond to the outcomes of the Elevate Elmhurst Parks process. This is proposed to be accomplished through the following efforts included in the proposed SWP tactics:

- Create succession and employee training plans
- Expand the District's Planting the Seeds mentorship program to include part-time employees
- Expand DEIB Calendar programming offerings, resource sharing, and collaboration activities
- Continue implementing the Better Together DEIB training and learning opportunities plan
- Begin implementing organizational culture improvements as well as organizational/operational improvements identified in the Elevate Elmhurst Parks plan.

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 10.2% increase in the number of dues paying members over the past twelve months.

As Courts Plus is the District's highest daily-use facility and recent findings from the Elevate Elmhurst Parks Community Needs Survey indicate that fitness and wellness programs for both youth and adults, along with an indoor fitness center, are top priorities for investment, it continues to be important for the District to invest in the facility. This fact is evidenced by the 2024 budget proposing nearly \$870,000 for capital asset management including replacement of the metal roof and fitness equipment. This follows more than \$800,000 having been invested in 2023 for similar asset management purposes.

Conclusion

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

The proposed budget for the District's 104th 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. 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, Director of 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 2024 Budget and we look forward to your questions and comments.

Thank you,



James W. Rogers
Executive Director

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2024 BUDGET: BUDGET CHARTS AND PROFILE



2024 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2024 operating, debt, and capital budgets. The proposed 2024 Budget exhibits a net deficit of \$3,531,834 along with the spending down of cash and investments for operations and capital projects (\$5,035,389). The District's operating budget includes a net operating surplus¹ of \$1,483,977 primarily due to operating surpluses in the General (\$504,836) and Recreation (\$725,830) Funds. The Capital Improvement Fund exhibits a net surplus of \$5,700 primarily due to the spending down of reserves (from capital revenues recorded in previous years) for capital projects, including, but not limited to the development of Pick Park, upgrades to ballfield #1 at Butterfield Park and three asset management projects at the south end of Wilder Park.

| | 2024 Budget Revenues | 2024 Budget Expenditures |
|-------------------------------------|-------------------------|-----------------------------|
| General Fund | 5,171,783 | 5,471,080 |
| IMRF Fund | 39,015 | 289,015 |
| FICA Fund | 749,566 | 749,566 |
| Liability Fund | 368,041 | 368,041 |
| Audit Fund | 56,853 | 56,853 |
| Recreation Fund | 11,691,298 | 13,370,353 |
| Special Recreation Association Fund | 693,089 | 1,601,589 |
| Museum Fund | 334,442 | 378,814 |
| Sugar Creek Golf Course Fund | 1,310,462 | 1,255,910 |
| Debt Service Fund | 1,422,932 | 1,422,539 |
| Capital Improvement Fund | 5,234,490 | 5,653,530 |
| Paving & Lighting Fund | 290,785 | 277,300 |
| Total | 27,362,756 | 30,894,590 |

| | Revenues | Operating Expenditures | Operating Net ¹ | Cash & Investment Spend Down | Total Expenditures | Net |
|-------------------------------------|-------------------|---------------------------|-------------------------------|------------------------------------|-----------------------|--------------------|
| General Fund | 5,171,783 | 4,666,947 | 504,836 | 804,133 | 5,471,080 | (299,297) |
| IMRF Fund | 39,015 | 39,015 | - | 250,000 | 289,015 | (250,000) |
| FICA Fund | 749,566 | 749,566 | - | - | 749,566 | - |
| Liability Fund | 368,041 | 368,041 | - | - | 368,041 | - |
| Audit Fund | 56,853 | 56,853 | - | - | 56,853 | - |
| Recreation Fund | 11,691,298 | 10,965,468 | 725,830 | 2,404,885 | 13,370,353 | (1,679,055) |
| Special Recreation Association Fund | 693,089 | 693,089 | - | 908,500 | 1,601,589 | (908,500) |
| Museum Fund | 334,442 | 334,442 | - | 44,372 | 378,814 | (44,372) |
| Sugar Creek Golf Course Fund | 1,310,462 | 1,057,151 | 253,311 | 198,759 | 1,255,910 | 54,552 |
| Total Operating | 20,414,549 | 18,930,572 | 1,483,977 | 4,610,649 | 23,541,221 | (3,126,672) |
| Debt Service Fund | 1,422,932 | 1,422,539 | 393 | - | 1,422,539 | 393 |
| Capital Improvement Fund | 5,234,490 | 5,228,790 | 5,700 | 424,740 | 5,653,530 | (419,040) |
| Paving & Lighting Fund | 290,785 | 277,300 | 13,485 | - | 277,300 | 13,485 |
| Total Debt and Capital | 6,948,207 | 6,928,629 | 19,578 | 424,740 | 7,353,369 | (405,162) |
| Grand Total | 27,362,756 | 25,859,201 | 1,503,555 | 5,035,389 | 30,894,590 | (3,531,834) |

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

2024 BUDGET: BUDGET CHARTS AND PROFILE



Four-year Summary by Fund (2021 Actual, 2022 Actual, 2023 Budget and 2024 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2021 Actual, 2022 Actual, 2023 Approved Budget, and 2024 Projected Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2023 Approved Budget and 2024 Proposed Budget by fund. Total proposed 2024 revenue for all funds is \$27,362,756, an increase of 14.8% as compared to the 2023 Budget and a 30.6% increase over 2022 actual revenue. The overall increase in 2024 Budget revenue compared to the 2023 Budget is largely due to anticipated demand for additional programs and services along with increased property tax revenues. Total proposed 2024 expenditures for all funds are \$30,894,590, an 18.6% increase from the 2023 Budget and a 51.0% increase as compared to 2022 Actual expenditures. Expenditures also reflect an increase compared to the 2023 Budget expenditures largely due to proposed capital projects and expanded program offerings. For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 73.

| Revenue | | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-----------------------|
| Fund/Fund | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 | Difference ('23 vs '24) | % Change ('23 vs '24) |
| General Fund | 4,346,595 | 4,346,807 | 4,454,609 | 5,171,783 | 717,174 | 16.1% |
| IMRF Fund | 386,871 | 509,799 | 344,418 | 39,015 | (305,403) | -88.7% |
| FICA Fund | 407,705 | 580,480 | 474,118 | 749,566 | 275,448 | 58.1% |
| Liability Fund | 270,739 | 361,929 | 323,621 | 368,041 | 44,420 | 13.7% |
| Audit Fund | 67,319 | 54,603 | - | 56,853 | 56,853 | 100.0% |
| Recreation | 6,372,492 | 8,856,640 | 10,879,339 | 11,691,298 | 811,959 | 7.5% |
| Special Recreation Association Fund | 837,860 | 842,643 | 777,122 | 693,089 | (84,033) | -10.8% |
| Museum Fund | 298,125 | 277,673 | 299,739 | 334,442 | 34,703 | 11.6% |
| Sugar Creek Golf Course Fund | 1,167,785 | 1,578,442 | 1,971,941 | 1,310,462 | (661,479) | -33.5% |
| Total Operating Budget | 14,155,491 | 17,409,016 | 19,524,907 | 20,414,549 | 889,642 | 4.6% |
| Debt Service Fund | 1,541,337 | 1,558,377 | 1,370,316 | 1,422,932 | 52,616 | -57.3% |
| Capital Improvement Fund | 1,806,678 | 1,849,644 | 2,689,527 | 5,234,490 | 2,544,963 | 94.6% |
| Paving & Lighting Fund | 140,181 | 139,643 | 244,939 | 290,785 | 45,846 | 18.7% |
| Total | 17,643,687 | 20,956,680 | 23,829,689 | 27,362,756 | 3,533,067 | 14.8% |

| Expenditures | | | | | | |
|-------------------------------------|-------------------|-------------------|--------------------|--------------------|-------------------------|-----------------------|
| Fund/Fund | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 | Difference ('23 vs '24) | % Change ('23 vs '24) |
| General Fund | 2,890,535 | 4,612,647 | 4,845,659 | 5,471,080 | 625,421 | 12.9% |
| IMRF Fund | 431,488 | 422,565 | 344,418 | 289,015 | (55,403) | -16.1% |
| FICA Fund | 405,660 | 487,078 | 651,285 | 749,566 | 98,281 | 15.1% |
| Liability Fund | 318,974 | 308,127 | 323,621 | 368,041 | 44,420 | 13.7% |
| Audit Fund | 45,418 | 47,676 | 53,696 | 56,853 | 3,157 | 5.9% |
| Recreation | 6,107,311 | 7,561,819 | 12,115,262 | 13,370,353 | 1,255,091 | 35.8% |
| Special Recreation Association Fund | 371,505 | 1,010,880 | 743,133 | 1,601,589 | 858,456 | 115.5% |
| Museum Fund | 259,942 | 264,780 | 377,239 | 378,814 | 1,575 | 0.4% |
| Sugar Creek Golf Course Fund | 812,294 | 995,970 | 1,790,259 | 1,255,910 | (534,349) | -29.8% |
| Total Operating Budget | 11,643,127 | 15,711,542 | 21,244,572 | 23,541,221 | 2,296,649 | 10.8% |
| Debt Service Fund | 1,444,005 | 1,561,240 | 1,370,316 | 1,422,539 | 52,223 | 3.8% |
| Capital Improvement Fund | 1,859,902 | 2,837,229 | 3,199,769 | 5,653,530 | 2,453,761 | 76.7% |
| Paving & Lighting Fund | - | 350,405 | 233,650 | 277,300 | 43,650 | 76.7% |
| Total | 14,947,034 | 20,460,416 | 26,048,307 | 30,894,590 | 4,846,283 | 18.6% |
| Net | 2,696,653 | 496,264 | (2,218,618) | (3,531,834) | (1,313,216) | 59.2% |

2024 BUDGET: BUDGET CHARTS AND PROFILE



Revenue by Source, Expenditures by Object, and Expenditures by Function (2021 Actual, 2022 Actual, 2023 Budget and 2024 Budget)

The *Revenues by Source* chart below illustrates the 2021 and 2022 Actual, 2023 Approved Budget, and 2024 Proposed Budget revenues by source and the amount and percent change between the 2023 Approved and 2024 Proposed Budget revenues by source. Overall, 2024 revenues by source are increasing by 14.8% (\$3,533,067) as compared to the 2023 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2021 and 2022 Actual, 2023 Approved Budget, and 2024 proposed expenditures by function or by object respectively and the amount and percent change between 2023 approved and 2024 Proposed Budget expenditures by function or by object respectively. Overall, 2024 expenditures are increasing by 18.6% (\$4,846,283) as compared to the 2023 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 73; and for expenditures by function, refer to the Expenditures by Function section on page 121.

Revenues by Source

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|--------------------------|
| Taxes | 9,590,771 | 10,151,652 | 10,079,178 | 10,675,126 | 595,948 | 5.9% |
| Donations, Advertising, Sponsorships | 260,674 | 273,335 | 78,000 | 791,000 | 713,000 | 914.1% |
| Grants | 21,230 | 557,926 | 672,516 | 1,040,300 | 367,784 | 54.7% |
| Program Fees | 2,733,992 | 4,218,533 | 5,354,150 | 6,522,398 | 1,168,248 | 21.8% |
| Rentals, Leases | 697,649 | 769,876 | 815,576 | 914,211 | 98,635 | 12.1% |
| Passes, Memberships, Daily Uses | 2,119,194 | 2,541,451 | 2,928,336 | 3,219,141 | 290,805 | 9.9% |
| Merchandise Sales | 216,939 | 232,905 | 250,436 | 218,647 | (31,789) | -12.7% |
| Transfers | 357,917 | 1,963,696 | 3,598,890 | 3,765,233 | 166,343 | 4.6% |
| Bond, Insurance, Other Proceeds | 1,632,565 | 224,138 | 7,931 | - | (7,931) | -100.0% |
| Interest | 12,756 | 23,168 | 44,676 | 216,700 | 172,024 | 385.0% |
| Total Revenues | 17,643,687 | 20,956,680 | 23,829,689 | 27,362,756 | 3,533,067 | 14.8% |

Expenditures by Object

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|-----------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|--------------------------|
| Salaries & Wages | 6,246,127 | 7,391,459 | 9,263,621 | 10,238,592 | 974,971 | 10.5% |
| Services | 3,839,090 | 4,749,733 | 5,665,477 | 6,762,834 | 1,097,357 | 19.4% |
| Repairs | 174,160 | 233,504 | 220,875 | 254,437 | 33,562 | 15.2% |
| Supplies | 885,989 | 1,095,844 | 1,616,838 | 1,528,801 | (88,037) | -5.4% |
| Capital | 2,308,226 | 3,948,472 | 4,615,194 | 7,282,461 | 2,667,267 | 57.8% |
| Transfers/Debt | 1,493,442 | 3,041,404 | 4,666,302 | 4,827,465 | 161,163 | 3.5% |
| Total Expenses | 14,947,034 | 20,460,416 | 26,048,307 | 30,894,590 | 4,846,283 | 18.6% |

Expenditures by Function

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|---------------------------------------|-------------------|-------------------|--------------------|--------------------|----------------------------|--------------------------|
| Park Board/Administration | 532,654 | 661,344 | 813,296 | 931,057 | 117,761 | 14.5% |
| Finance | 677,228 | 732,356 | 785,168 | 1,033,751 | 248,583 | 31.7% |
| Marketing and Communications | 315,552 | 441,308 | 550,436 | 592,448 | 42,012 | 7.6% |
| Human Resources | 245,445 | 258,295 | 272,664 | 301,940 | 29,276 | 10.7% |
| Information Technology | 603,936 | 678,436 | 1,106,248 | 1,060,489 | (45,759) | -4.1% |
| Parks | 1,658,122 | 1,758,227 | 1,998,062 | 2,267,601 | 269,539 | 13.5% |
| Facilities | 2,254,444 | 2,527,743 | 3,191,043 | 3,627,604 | 436,561 | 13.7% |
| Recreation | 2,756,382 | 3,729,372 | 5,242,312 | 6,166,416 | 924,104 | 17.6% |
| Special Use Facilities | 1,489,497 | 1,957,972 | 2,040,270 | 1,997,724 | (42,546) | -2.1% |
| Sugar Creek Golf Course | 603,706 | 717,206 | 760,160 | 797,634 | 37,474 | 4.9% |
| Transfers/Debt/Capital | 3,810,068 | 6,998,157 | 9,288,648 | 12,117,926 | 2,829,278 | 30.5% |
| Total Expenditures by Function | 14,947,034 | 20,460,416 | 26,048,307 | 30,894,590 | 4,846,283 | 18.6% |
| Net | 2,696,653 | 496,264 | (2,218,618) | (3,531,834) | (1,313,216) | 59.2% |

2024 BUDGET: BUDGET CHARTS AND PROFILE



2024 Budget Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the proposed 2024 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 73); and for expenditures by function, refer to the Expenditures by Function section (on page 121).

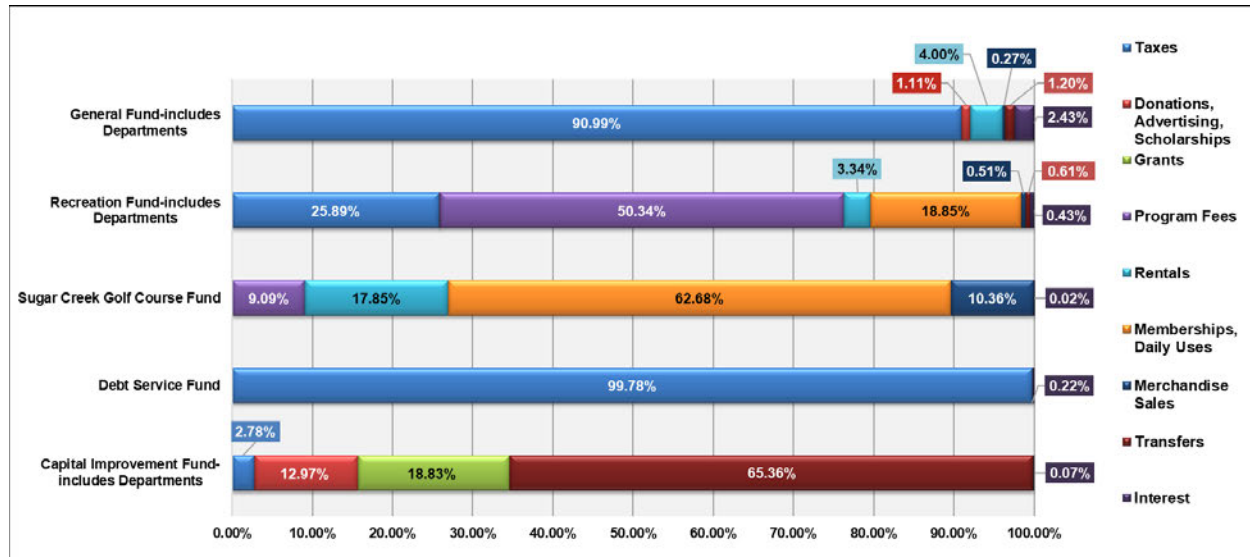
| Revenues by Source | General Fund- includes Departments | Recreation Fund-includes Departments | Sugar Creek Golf Course Fund | Debt Service Fund | Capital Improvement Fund- includes Departments | Total |
|---------------------------------------|--|--|---------------------------------------|----------------------|--|--------------------|
| Taxes | 5,809,658 | 3,292,286 | - | 1,419,732 | 153,450 | 10,675,126 |
| Donations, Advertising, Scholarships | 71,000 | 3,500 | - | - | 716,500 | 791,000 |
| Grants | - | - | - | - | 1,040,300 | 1,040,300 |
| Program Fees | - | 6,403,229 | 119,169 | - | - | 6,522,398 |
| Rentals | 255,632 | 424,679 | 233,900 | - | - | 914,211 |
| Memberships, Daily Uses | - | 2,397,685 | 821,456 | - | - | 3,219,141 |
| Merchandise Sales | 17,500 | 65,410 | 135,737 | - | - | 218,647 |
| Transfers | 76,368 | 77,540 | - | - | 3,611,325 | 3,765,233 |
| Bond, Insurance Proceeds | - | - | - | - | - | - |
| Interest | 155,100 | 54,500 | 200 | 3,200 | 3,700 | 216,700 |
| Total Revenues | 6,385,258 | 12,718,829 | 1,310,462 | 1,422,932 | 5,525,275 | 27,362,756 |
| Expenditures by Object | | | | | | |
| Salaries & Wages | 2,380,345 | 7,412,592 | 445,655 | - | - | 10,238,592 |
| Contractual Services | 3,050,147 | 3,425,688 | 278,999 | 8,000 | - | 6,762,834 |
| Repairs | 48,585 | 166,347 | 39,505 | - | - | 254,437 |
| Supplies | 651,345 | 684,464 | 192,992 | - | - | 1,528,801 |
| Capital | - | 1,152,872 | 198,759 | - | 5,930,830 | 7,282,461 |
| Transfers/Debt | 804,133 | 2,508,793 | 100,000 | 1,414,539 | - | 4,827,465 |
| Total Expenditures by Object | 6,934,555 | 15,350,756 | 1,255,910 | 1,422,539 | 5,930,830 | 30,894,590 |
| Net | (549,297) | (2,631,927) | 54,552 | 393 | (405,555) | (3,531,834) |
| Expenditures by Function | | | | | | |
| Park Board/Administration | 607,996 | 323,061 | - | - | - | 931,057 |
| Finance | 475,711 | 485,989 | 72,051 | - | - | 1,033,751 |
| Marketing and Communciations | 349,264 | 243,184 | - | - | - | 592,448 |
| Human Resources | 170,956 | 130,984 | - | - | - | 301,940 |
| Information Technology | 392,381 | 668,108 | - | - | - | 1,060,489 |
| Parks | 2,003,158 | 264,443 | - | - | - | 2,267,602 |
| Facilities | 1,553,830 | 1,986,308 | 87,466 | - | - | 3,627,604 |
| Recreation | 423,588 | 5,742,828 | - | - | - | 6,166,416 |
| Special Use Facilities | 153,538 | 1,844,186 | - | - | - | 1,997,723 |
| Sugar Creek Golf Course | - | - | 797,634 | - | - | 797,634 |
| Capital/Transfer/Debt | 804,133 | 3,661,665 | 298,759 | 1,422,539 | 5,930,830 | 12,117,926 |
| Total Expenditures by Function | 6,934,555 | 15,350,756 | 1,255,910 | 1,422,539 | 5,930,830 | 30,894,590 |
| Net | (549,297) | (2,631,927) | 54,552 | 393 | (405,555) | (3,531,834) |

2024 BUDGET: BUDGET CHARTS AND PROFILE



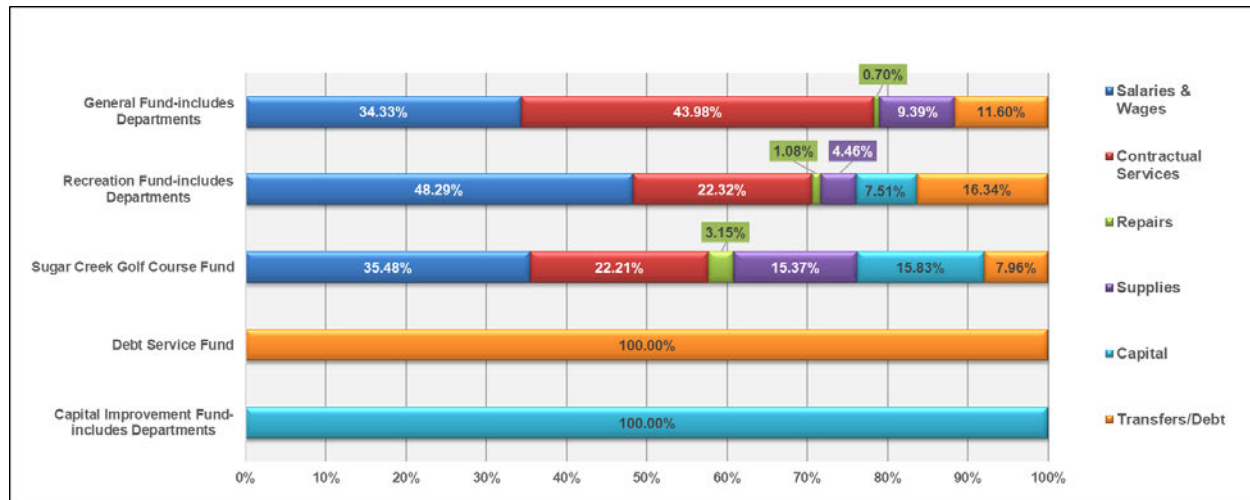
2024 Budget Percent of Revenues by Source by Fund

The graph below illustrates the percent of each revenue source for each Fund in the 2024 Budget.



2024 Budget Percent of Expenditures by Object by Fund

The graph below illustrates the percent of expenditures by object for each Fund in the 2024 Budget.

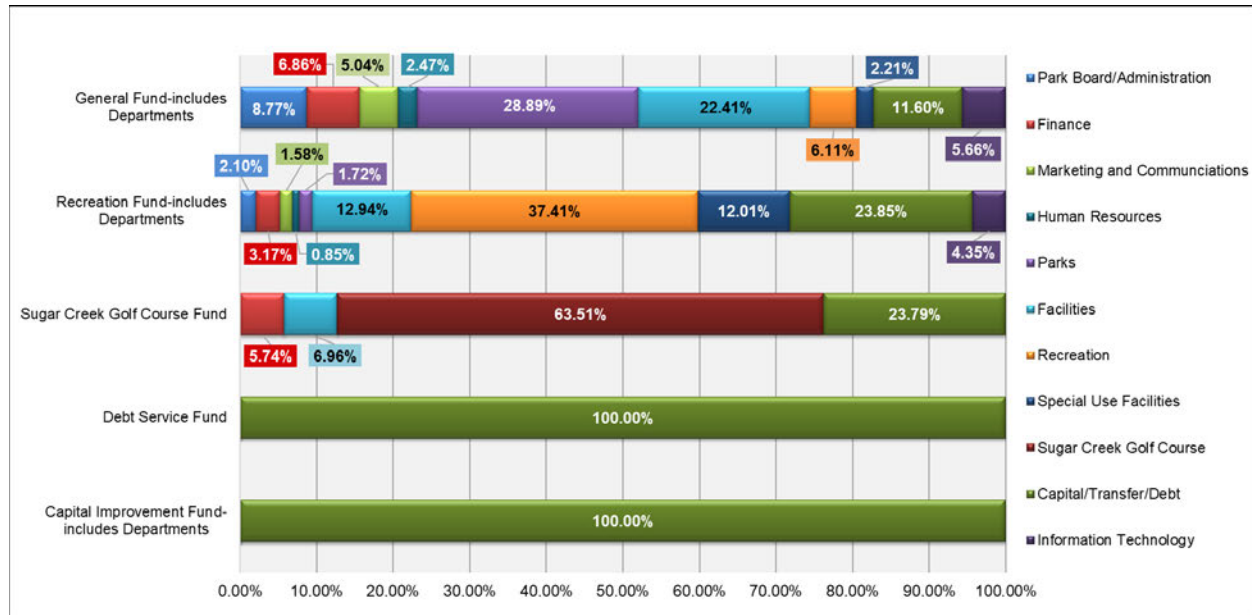


2024 BUDGET: BUDGET CHARTS AND PROFILE



2024 Budget Percent of Expenditures by Function by Fund

The graph below illustrates the percent of expenditures by function for each Fund in the 2024 Budget.



2024 BUDGET: BUDGET CHARTS AND PROFILE



2024 Budget Revenues by Source and Expenditures by Object and Function by Fund²

The chart below illustrates the proposed 2024 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 73); 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 |
|---------------------------------------|------------------|------------------|----------------|----------------|---------------|--------------------|
| Taxes | 4,612,883 | 31,615 | 740,666 | 367,841 | 56,653 | 2,282,505 |
| Donations, Advertising, Sponsorship | 71,000 | - | - | - | - | 3,100 |
| Grants | - | - | - | - | - | - |
| Program Fees | - | - | - | - | - | 6,402,879 |
| Rentals | 255,632 | - | - | - | - | 424,679 |
| Passes, Memberships, Daily Uses | - | - | - | - | - | 2,397,685 |
| Merchandise Sales | 17,500 | - | - | - | - | 65,410 |
| Transfers | 76,368 | - | - | - | - | 77,540 |
| Bond Proceeds | - | - | - | - | - | - |
| Interest | 138,400 | 7,400 | 8,900 | 200 | 200 | 37,500 |
| Total Revenues | 5,171,783 | 39,015 | 749,566 | 368,041 | 56,853 | 11,691,298 |
| Expenditures by Object | | | | | | |
| Salaries & Wages | 2,306,377 | - | - | 45,984 | 27,984 | 7,067,628 |
| Contractual Services | 1,660,640 | 289,015 | 749,566 | 322,057 | 28,869 | 3,075,221 |
| Repairs | 48,585 | - | - | - | - | 156,847 |
| Supplies | 651,345 | - | - | - | - | 639,404 |
| Capital | - | - | - | - | - | - |
| Transfers/Debt | 804,133 | - | - | - | - | 2,431,253 |
| Total Expenditures by Object | 5,471,080 | 289,015 | 749,566 | 368,041 | 56,853 | 13,370,353 |
| Net | (299,297) | (250,000) | - | - | - | (1,679,055) |
| Expenditures by Function | | | | | | |
| Park Board/Administration | 525,589 | 24,962 | 35,429 | 11,008 | 11,008 | 301,045 |
| Finance | 104,352 | 13,375 | 18,983 | 293,156 | 45,845 | 471,727 |
| Marketing and Communications | 316,002 | 13,493 | 19,769 | - | - | 241,534 |
| Human Resources | 83,360 | 9,721 | 13,998 | 63,877 | - | 130,984 |
| Information Technology | 392,381 | - | - | - | - | 668,108 |
| Parks | 1,857,016 | 54,746 | 91,396 | - | - | 97,035 |
| Facilities | 1,385,354 | 65,858 | 102,618 | - | - | 1,925,990 |
| Recreation | 2,893 | 72,075 | 348,620 | - | - | 5,302,205 |
| Special Use Facilities | - | 34,785 | 118,753 | - | - | 1,800,472 |
| Sugar Creek Golf Course | - | - | - | - | - | - |
| Capital/Transfers/Debt | 804,133 | - | - | - | - | 2,431,253 |
| Total Expenditures by Function | 5,471,080 | 289,015 | 749,566 | 368,041 | 56,853 | 13,370,353 |
| Net | (299,297) | (250,000) | - | - | - | (1,679,055) |

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.

2024 BUDGET: BUDGET CHARTS AND PROFILE



2024 Budget

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

The chart below illustrates the proposed 2024 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 73); and for expenditures by function, refer to the Expenditures by Function section (on page 121) of the budget document.

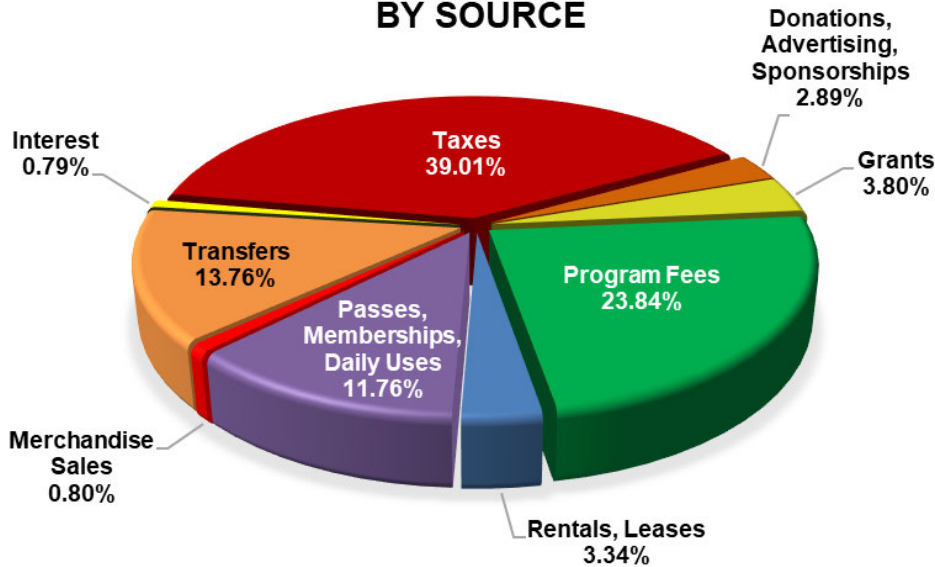
| Revenues by Source | SRA Dept | Museum Dept | Sugar Creek Golf Course Fund | Debt Service Fund | Capital Improvement Fund | Paving and Lighting Dept | Total |
|---------------------------------------|------------------|-----------------|------------------------------|-------------------|--------------------------|--------------------------|--------------------|
| Taxes | 678,289 | 331,492 | - | 1,419,732 | - | 153,450 | 10,675,126 |
| Donations, Advertising, Sponsorship | - | 400 | - | - | 716,500 | - | 791,000 |
| Grants | - | - | - | - | 1,040,300 | - | 1,040,300 |
| Program Fees | - | 350 | 119,169 | - | - | - | 6,522,398 |
| Rentals | - | - | 233,900 | - | - | - | 914,211 |
| Passes, Memberships, Daily Uses | - | - | 821,456 | - | - | - | 3,219,141 |
| Merchandise Sales | - | - | 135,737 | - | - | - | 218,647 |
| Transfers | - | - | - | - | 3,474,490 | 136,835 | 3,765,233 |
| Bond Proceeds | - | - | - | - | - | - | - |
| Interest | 14,800 | 2,200 | 200 | 3,200 | 3,200 | 500 | 216,700 |
| Total Revenues | 693,089 | 334,442 | 1,310,462 | 1,422,932 | 5,234,490 | 290,785 | 27,362,756 |
| Expenditures by Object | | | | | | | |
| Salaries & Wages | 212,476 | 132,488 | 445,655 | - | - | - | 10,238,592 |
| Contractual Services | 279,213 | 71,254 | 278,999 | 8,000 | - | - | 6,762,834 |
| Repairs | - | 9,500 | 39,505 | - | - | - | 254,437 |
| Supplies | 1,400 | 43,660 | 192,992 | - | - | - | 1,528,801 |
| Capital | 1,108,500 | 44,372 | 198,759 | - | 5,653,530 | 277,300 | 7,282,461 |
| Transfers/Debt | - | 77,540 | 100,000 | 1,414,539 | - | - | 4,827,465 |
| Total Expenditures by Object | 1,601,589 | 378,814 | 1,255,910 | 1,422,539 | 5,653,530 | 277,300 | 30,894,590 |
| Net | (908,500) | (44,372) | 54,552 | 393 | (419,040) | 13,485 | (3,531,834) |
| Expenditures by Function | | | | | | | |
| Park Board/Administration | 22,016 | - | - | - | - | - | 931,057 |
| Finance | - | 14,262 | 72,051 | - | - | - | 1,033,751 |
| Marketing and Communications | 450 | 1,200 | - | - | - | - | 592,448 |
| Human Resources | - | - | - | - | - | - | 301,940 |
| Information Technology | - | - | - | - | - | - | 1,060,489 |
| Parks | - | 167,408 | - | - | - | - | 2,267,601 |
| Facilities | 30,000 | 30,318 | 87,466 | - | - | - | 3,627,604 |
| Recreation | 440,623 | - | - | - | - | - | 6,166,416 |
| Special Use Facilities | - | 43,714 | - | - | - | - | 1,997,724 |
| Sugar Creek Golf Course | - | - | 797,634 | - | - | - | 797,634 |
| Capital/Transfers/Debt | 1,108,500 | 121,912 | 298,759 | 1,422,539 | 5,653,530 | 277,300 | 12,117,926 |
| Total Expenditures by Function | 1,601,589 | 378,814 | 1,255,910 | 1,422,539 | 5,653,530 | 277,300 | 30,894,590 |
| Net | (908,500) | (44,372) | 54,552 | 393 | (419,040) | 13,485 | (3,531,834) |

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 2024 Budget

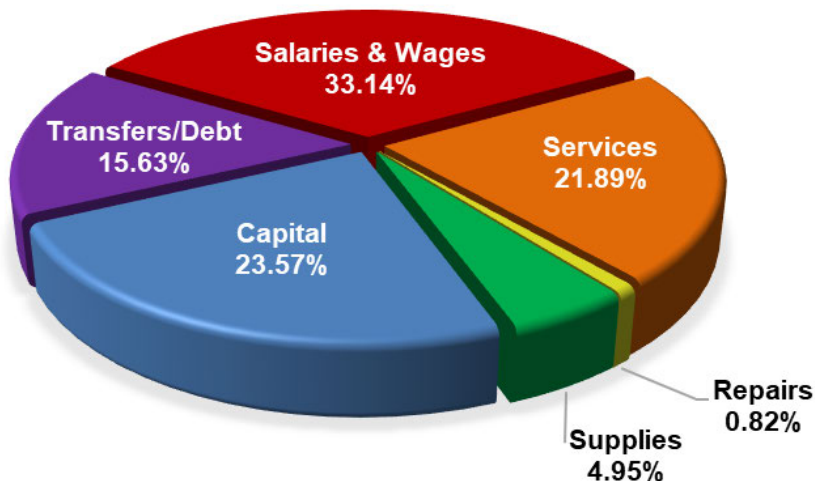
Sources and Uses of Funds

2024 PERCENT OF REVENUES BY SOURCE



The revenue chart illustrates the distribution of revenues by source.

2024 PERCENT OF EXPENDITURES BY OBJECT



The expenditure chart illustrates the distribution of expenditures by object.

2024 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 members constitutes the governing board of the Elmhurst Park District. Commissioners are elected to six-year terms and serve without compensation.

Officers: The Commissioners elect from among themselves a President and a Vice President to serve one-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 45,260 (from ArcGIS Business Analyst, utilizing the United States (U.S.) Census data with estimates generated in July 2023 for Elevate Elmhurst Parks Plan). According to 2022 U.S. Census data for City of Elmhurst, the number of households is 16,476, percent of persons under age 18 is 24.8%, the median age is 40.6 years, and the percent of the population over 65 is 16.6%. The median household income is \$128,355 and per capita income is \$63,417 (2021 dollars).

Real Estate: The equalized assessed valuation (EAV) of real estate for 2022 is \$3,006,033,101.

Tax Rate: The tax rate for levy year 2023 is 0.3288 per \$100 of assessed value.

Bond Rating: Moody's Rating Service issued the District a bond rating of Aa1 in 2022.

Fiscal Year Budget: The budget for 2024 is \$30,890,855. 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.

2024 BUDGET: BUDGET CHARTS AND PROFILE



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 arts classes. The Wagner Community Center houses many recreation programs and includes the District's gymnastics center, while the Kies Recreation Center is primarily home to the District's offerings for adult offerings, along with others for all ages. 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 Administration, Finance, Marketing & Communications, Human Resources & Risk Management, Information Technology, Parks, Facilities, Recreation, Special Use Facilities, and Sugar Creek Golf Course. The Park District currently employs 73 full-time and approximately 555 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 (2007-2023).
- 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 Kies 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.

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.

2024 BUDGET: BUDGET CHARTS AND PROFILE



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 Kies Recreation Center, and to develop a new park (Centennial 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 was 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.

2024 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 Mary E. Kies 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



2024 BUDGET: BUDGET CHARTS AND PROFILE



Demographic and Economic Statistics – Last Ten Fiscal Years December 31, 2022 (Unaudited)

| Fiscal Year | Population | Total Personal Income | Per Capita Personal Income | Unemployment Rate |
|-------------|------------|-----------------------|----------------------------|-------------------|
| 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% |
| 2022 | 45,326 | 2,764,867,777 | 61,000 | N/A |

Data Source: Elmhurst School District 205 and City of Elmhurst

N/A – Not available

Principal Employers – Current and Nine Fiscal Years Ago December 31, 2022 (Unaudited)

| Employer | 2022 | | | 2013 | | |
|-------------------------------|-----------|------|--|-----------|------|--|
| | Employees | Rank | Employees as a Percentage of District Population | Employees | Rank | Employees as a Percentage of District Population |
| Edwards-Elmhurst Healthcare | 2,800 | 1 | 6.18% | 2,173 | 1 | 4.86% |
| Elmhurst School District #205 | 1,206 | 2 | 2.66% | 1,150 | 2 | |
| McMaster-Carr Supply Co. | 800 | 3 | 1.76% | 850 | 3 | 1.90% |
| Elmhurst University | 688 | 4 | 1.52% | 600 | 4 | 1.34% |
| The Chamberlin Group | 550 | 5 | 1.21% | 350 | 6 | 0.78% |
| Semblex Corporation | 277 | 6 | 0.61% | | | |
| City of Elmhurst | 260 | 7 | 0.57% | | | |
| FedEx Freight, Inc. | 200 | 8 | 0.44% | | | |
| Superior Ambulance | 200 | 9 | 0.44% | | | |
| Safeway Services LLC | 180 | 10 | 0.40% | | | |
| Sterling Engineering, Inc | | | | 450 | 5 | 1.01% |
| Duchossois Industries, Inc | | | | 320 | 7 | 0.72% |
| Patten Industries, Inc | | | | 276 | 8 | 0.62% |
| Patten Power Systems | | | | 250 | 9 | 0.56% |
| Laboratory Corp. of America | | | | 250 | 10 | 0.56% |
| Total | 7,161 | | 15.79% | 6,669 | | 12.35% |
| Total Population | | | 45,326 | | | 44,745 |

Data Source: Elmhurst School District 205 and City of Elmhurst

2024 BUDGET: BUDGET CHARTS AND PROFILE



Principal Property Taxpayers – Current Year and Nine Years Ago December 31, 2022 (Unaudited)

| Taxpayer | 2022 Tax Levy | | | 2013 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 | \$ 21,799,760 | 1 | 0.75% | \$ 13,453,910 | 1 | 0.70% |
| Three Galleria Tower | 18,041,500 | 2 | 0.62% | 10,955,090 | 2 | 0.57% |
| Morningside Elmhurst LLC | 13,813,900 | 3 | 0.48% | | | |
| 100 North Addison LLC | 11,799,380 | 4 | 0.41% | | | |
| Bellweather Enterprise | 9,758,610 | 5 | 0.34% | | | |
| Royal Management Corp. | 6,693,370 | 6 | 0.23% | 5,017,640 | 5 | 0.26% |
| 678 North York St LLC | 6,672,810 | 7 | 0.23% | | | |
| Federal Construction LLC | 5,094,510 | 8 | 0.18% | 10,121,140 | 3 | 0.53% |
| Timothy Place NFP | 4,776,370 | 9 | 0.17% | | | |
| Elmhurst Place APTS | 3,930,000 | 10 | 0.14% | | | |
| Elmhurst Memorial Healthcare | | | | 5,490,630 | 4 | 0.29% |
| UBS Realty Investors LLC | | | | 4,796,530 | 6 | 0.25% |
| HC Elmhurst II LLC | | | | 4,536,920 | 7 | 0.24% |
| Horizon Group VIII LLC | | | | 4,280,570 | 8 | 0.22% |
| VIP Elmhurst II LLC | | | | 4,174,120 | 9 | 0.22% |
| Patten Tractor & Equipment | | | | 3,775,510 | 10 | 0.20% |
| | <u>102,380,210</u> | | <u>3.55%</u> | <u>66,602,060</u> | | <u>3.48%</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: City of Elmhurst

2024 BUDGET: BUDGET CHARTS AND PROFILE



Capital Asset Statistics - December 31, 2022 (Unaudited)

| Function/Program | 2011-2015 unchanged | 2016 | 2017-2018 unchanged | 2019 | 2020 | 2021 | 2022 |
|-------------------------------|------------------------|------|------------------------|------|------|------|------|
| Parks and Recreation | | | | | | | |
| Parks | | | | | | | |
| Total Acreage | 463 | 464 | 468 | 471 | 474 | 474 | 475 |
| Number of Parks | 28 | 28 | 28 | 28 | 29 | 29 | 29 |
| Facilities (Number) | | | | | | | |
| Playground | 18 | 18 | 18 | 18 | 18 | 18 | 19 |
| 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 | 5 | 4 | 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 | 51 | 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.

Elevate Elmhurst Parks Comprehensive and Strategic Plan Update and 2024 SWP Development: In 2023, the Board hired BerryDunn to facilitate the Elevate Elmhurst Parks (EEP) process to update Vision 2020 priorities based on community and employee feedback and an assessment of parks, facilities, programs, demographics, and other relevant data. Since EEP process completion and Board approval of the final EEP Plan is anticipated for January 2024, EEP implementation priorities, goals, and objectives could not drive 2024 SWP and budget development. However, the 2024 SWP Tactics developed during the 2024 budget process still provided direction for budget and work planning as the District will continue to complete implementation of multi-year Vision 2020 Plan priorities in 2024.

As in previous years, the annual SWP review and update occurred prior to preparing the 2024 budget to allocate adequate resources to address the Plan's priorities. To develop the proposed 2024 SWP goals and tactics, staff critically reviewed the District's progress towards completing the 2023 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the District's long-term strategy, including the Board direction on Vision 2020 Plan large-scale 2023-25 capital projects. The proposed 2024 SWP Tactics outline the next steps to straddle long-range strategy between the Vision 2020 Plan and EEP Plan, including finishing high priority Vision 2020 multi-year projects, beginning Elevate Elmhurst Parks Plan implementation, strengthening organizational culture, and facilitating future financial sustainability.

The Board reviewed (August 14, 2023) and reached preliminary consensus (August 28, 2023) on the proposed 2024 SWP goals and tactics for 2024 budget and work planning. The Board will formally approve the SWP as part of the final 2024 Budget document (2024 SWP on pages 44-47). Department/function-specific work plan projects/initiatives are included in the department/function 2024 Work Plan sections in the Expenditures by Function section of this document.

After approval of the final EEP Plan, staff will update and recommend to the Board for approval a revised 2024 SWP to reflect EEP implementation plan themes, goals, and tactics (retitled as the Elevate Elmhurst Parks Strategic Work Plan). This transition will require the Board and staff to continue to be intentional in efforts to meet current community needs while also remaining open and flexible to potential new future opportunities.



Vision 2020 2024 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. |

2024 STRATEGIC WORK PLAN TACTICS







| Year 7 | | | | | | | | | | |
|--------|--------------------|---|--|----------|-------------------|------------------------|---------------------------------------|--|--|----------|
| Theme | Goals | Tactics | EPD Values | Cost | Anticipated Start | Anticipated Completion | Lead | Staff Groups | Implementation Goal | Progress |
| PA | PA1, PA2, PA3, FI2 | Complete Pick Park construction | Community Focused, Customer Service Excellence, Integrity, Fun | \$\$\$\$ | August 2022 | July 2024 | Director of Facilities | Facilities, Parks, Marketing & Communications | Complete construction based on approved 2022 master plan, including playground (for children 2-5 years old and 5-12 years old), bench seating, game table, shade shelter, adult fitness area, bike repair station and plant buffer; hold grand opening event. | |
| PA | PA1, PA2, PA3, FI2 | Complete construction and open dog park | Community Focused, Customer Service Excellence, Integrity, Fun | \$\$\$\$ | April 2018 | September 2024 | Director of Facilities | Facilities, Parks, Recreation, Marketing & Communications, Information Technology, Human Resources, Administration | Complete construction of new dog park based on approved 2018 master plan, including splash pad, shelter, shade pergola, pathways with seating, play area, agility course, turf grass hill, tunnel, drinking fountains, waste bag dispensers, restroom and storage building, and parking lot; open park and hold grand opening event. | |
| PA | PA1 | Redevelop Pioneer Park | Community Focused, Integrity, Fun | \$\$\$ | July 2023 | October 2024 | Director of Facilities | Facilities, Parks, Marketing & Communications | Redevelop Pioneer Park based on approved 2023 master plan, including replacing the playground equipment, safety surfacing, basketball court, and path. | |
| PA | PA1, FI2 | Complete Butterfield Park Field #1 Upgrades | Community Focused, Integrity, Fun | \$\$\$ | August 2023 | September 2024 | Assistant Director/ Director of Parks | Parks, Facilities, Administration | Complete the Butterfield Park Field #1 upgrades, including installing a modern backstop netting system, replacing fencing with more functional black vinyl fencing, upgrading warning tracks and dugout, and replacing the scoreboard. | |
| PA | PA1 | Continue to expand park operations staffing | Community Focused, Customer Service Excellence, Integrity | \$\$ | July 2023 | February 2024 | Assistant Director/ Director of Parks | Parks, Human Resources | Based on increase of park space and the Vision 2020 Plan that identified the critical need to improve park maintenance operations, recruit, hire, and train new Park Specialist III (Horticulture Crew Leader) position to direct and supervise staff and perform horticulture maintenance. | |
| PA | PA1, PA2, PA3 | Begin addressing Elevate Elmhurst Parks priorities for parks based on community engagement (to be shaped by Elevate Elmhurst Parks implementation plan) | Community Focused, Customer Service Excellence, Integrity, Fun | \$\$ | February 2024 | To be determined | To be determined | To be determined | Based on Elevate Elmhurst Parks community feedback, park analysis, and implementation plan, determine and address park and open space priorities. | |
| FA | FA1, FA3, FI1 | Update Kies Recreation Center kitchen and replace dining hall/gym floor | Community Focused, Customer Service Excellence, Integrity, Fun | \$\$\$ | June 2023 | March 2024 | Director of Facilities | Facilities, Recreation | Replace Kies Recreation Center dining hall/gym floor and update kitchen to accommodate and support instructional and event programming, increase accessibility, and improve overall aesthetics. | |
| FA | FA2 | Negotiate an agreement with the Ray Graham Association concerning use of their Elmhurst Community Learning Center for District programming and to refurbish gym floor | Community Focused, Customer Service Excellence, Integrity, Fun | \$\$ | November 2023 | November 2024 | Director of Facilities | Administration, Facilities, Recreation | After reaching an agreement with Ray Graham Association for use of their gym space, refurbish their southside facility gym floor to use the space after school, evenings, and weekends. | |
| FA | FA1 | Continue to expand facility operations staffing | Community Focused, Customer Service Excellence, Integrity | \$\$\$ | January 2023 | March 2024 | Director of Facilities | Facilities, Human Resources | Based on the increase of indoor facility spaces and outdoor park amenities and capital projects, recruit, hire, and train new Division Manager of Facilities to oversee asset management projects and supervise custodial operations. | |
| FA | FA1, FA2, FA3, PR3 | Begin addressing Elevate Elmhurst Parks facility priorities based on community engagement (to be shaped by Elevate Elmhurst Parks implementation plan) | Community Focused, Customer Service Excellence, Integrity, Fun | \$\$ | February 2024 | To be determined | To be determined | To be determined | Based on Elevate Elmhurst Parks community feedback, facility analysis, and implementation plan, determine and address facility priorities. | |

2024 BUDGET: LONG-RANGE PLANNING



| Theme | Goals | Tactics | EPD Values | Cost | Anticipated Start | Anticipated Completion | Lead | Staff Groups | Implementation Goal | Progress |
|-------|--------------------|--|--|------|-------------------|------------------------|---|---|--|----------|
| PR | PA3, PR1 | Implement dog park operating plan | Community Focused, Customer Service Excellence, Integrity, Fun | \$\$ | February 2023 | March 2024 | Director of Recreation | Dog Park Operating Plan Team | Implement Dog Park operating plan, including memberships, registration, maintenance schedule, programs, rules, and asset management. | |
| PR | PR1, PR2, PR3, CO1 | Begin addressing Elevate Elmhurst Parks programming priorities based on community engagement (to be shaped by Elevate Elmhurst Parks implementation plan) | Community Focused, Customer Service Excellence, Integrity, Fun | \$ | February 2024 | To be determined | To be determined | To be determined | Based on Elevate Elmhurst Parks community feedback, program/membership analysis, and implementation plan, determine and address programming priorities. | |
| CO | PA3, PR3, CO1, CO2 | Continue becoming more equitable and inclusive through training and community engagement | Community Focused, Customer Service Excellence, Integrity | \$ | January 2023 | December 2024 | Director of Strategy & Planning | Park Board, Administration, Marketing & Communications, Human Resources, DEIB Sub-groups | Continue to conduct training to increase understanding of equity and inclusion and to effectively connect and engage with community stakeholders and individuals; continue partnering with community groups to support DEIB efforts. | |
| CO | CO1 | Continue conducting customer outreach during implementation of new registration software | Community Focused, Customer Service Excellence, Integrity | \$ | June 2023 | December 2024 | Executive Director, Director of Strategy & Planning | Administration, Marketing & Communications, Information Technology, Recreation, Special Use Facilities, Finance | Continue to execute communications plan to provide education and customer support to the community during transition to new registration software (e.g., websites, brochure, newsletters, social media, press releases, flyers, etc.). | |
| CO | PR1, PR2, PR3, CO1 | Begin addressing Elevate Elmhurst Parks communications and customer service priorities (to be shaped by Elevate Elmhurst Parks implementation plan) | Community Focused, Customer Service Excellence, Integrity, Fun | \$ | February 2024 | To be determined | To be determined | To be determined | Based on Elevate Elmhurst Parks community feedback and implementation plan, determine and address communications priorities. | |
| FI | PA1, PA2, PA3, FI2 | Continue to seek sponsorships to fund dog park construction | Community Focused, Integrity | \$ | June 2023 | July 2024 | Director of Marketing & Communications | Marketing & Communications, Facilities, Parks, Administration, Finance | To reduce the spending of District reserves to complete the dog park construction, continue securing alternate sources of revenue such as donations and sponsorships, etc. | |
| FI | FA1, FI2 | Begin addressing Elevate Elmhurst Parks financial priorities, including investigating a potential referendum to fund large-scale projects (to be shaped by Elevate Elmhurst Parks implementation plan) | Community Focused, Integrity | \$ | February 2024 | To be determined | To be determined | To be determined | Determine funding strategy for implementing Elevate Elmhurst Parks large-scale projects, including a potential referendum, long-term debt instruments, and other alternate revenue sources. | |
| IO | IO1, IO2, IO3, IO5 | Create succession and employee training plans | Community Focused, Customer Service Excellence, Integrity | \$ | October 2020 | September 2024 | Director of Human Resources & Risk | Management Team, Human Resources | Create an employee (full-time and part-time) development and succession plan to support current and future operations and successful execution of District strategy. | |
| IO | IO1, IO2 | Develop Planting Seeds for Success mentorship program for part-time employees | Community Focused, Customer Service Excellence, Integrity, Fun | \$ | January 2024 | September 2024 | Human Resources Generalist | Human Resources, DEIB Sub-group | Based on the successful development and launch of the full-time employee mentorship program, Planting Seeds for Success, develop mentorship program for part-time employees. | |
| IO | IO1, IO2 | Expand DEIB Calendar programming offerings, resource sharing, and collaboration activities | Community Focused, Customer Service Excellence, Integrity, Fun | \$ | January 2023 | December 2024 | Director of Strategy & Planning | Strategy & Planning, DEIB Sub-group | Continue implementing and expanding employee DEIB calendar and learning and collaboration opportunities based on calendar recognition months/weeks/days. | |
| IO | IO1, IO2 | Continue implementing Better Together training and learning opportunities plan | Community Focused, Customer Service Excellence, Integrity, Fun | \$ | February 2023 | June 2024 | Director of Human Resources & Risk | Human Resources, DEIB Sub-group | Continue providing DEIB training and learning opportunities and resources to employees as part of the Better Together training and learning opportunities plan. | |
| IO | IO2, IO3, IO4 | Begin implementing organizational culture improvements to enhance employee engagement (to be shaped by survey results and Elevate Elmhurst Parks implementation plan) | Community Focused, Customer Service Excellence, Integrity, Fun | \$ | February 2024 | To be determined | To be determined | To be determined | Based on Elevate Elmhurst Parks employee feedback and implementation plan, determine and address priorities for maintaining a healthy culture and organizational health. | |
| IO | IO1, IO2, IO3, IO5 | Begin addressing organizational/operational improvements identified in Elevate Elmhurst Parks Plan (to be shaped by Elevate Elmhurst Parks implementation plan) | Community Focused, Customer Service Excellence, Integrity | \$ | February 2024 | To be determined | To be determined | To be determined | Based on Elevate Elmhurst Parks employee feedback, operational assessment & implementation plan, determine and address operational/organizational improvement priorities. | |

| 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 |

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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 adjust work plans and the allocation of resources to ensure successful Vision 2020 implementation. Based on the update to Vision 2020 strategy and priorities in 2024 (Elevate Elmhurst Parks process), staff will reassess which measures are still applicable and if new measures are needed to assess 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 – Tier 1 | Met Board Reserve Policy Targets | Annually |
| Met Reserve Targets – Tier 2 | 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 | | |
| Net Promoter Score® | To be determined | Annually |
| 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 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 to 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 causing changes in revenue levels.

Methodology:

While developing the 2024 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 2024 Budget to develop budget projections for 2025 to 2028. 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:

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Revenues* | 15,653,205 | 18,768,846 | 20,222,868 | 23,597,523 | 22,274,404 | 22,893,134 | 23,527,735 | 24,158,823 |
| Expenses* | 11,145,366 | 13,470,540 | 16,766,811 | 18,784,664 | 19,738,031 | 20,740,137 | 21,793,041 | 22,899,792 |
| Net Operating Difference | 4,507,839 | 5,298,306 | 3,456,057 | 4,812,859 | 2,536,373 | 2,152,997 | 1,734,694 | 1,259,031 |
| Transfer Revenue/Bond Proceeds | 1,990,482 | 2,187,834 | 3,606,821 | 3,765,233 | 3,765,233 | 3,765,233 | 3,765,233 | 3,765,233 |
| Capital Expenses | (2,308,226) | (3,948,472) | (4,615,194) | (7,282,461) | (5,092,207) | (31,409,626) | (44,122,842) | (54,388,418) |
| Transfer Expenses | (1,493,442) | (3,041,404) | (4,666,302) | (4,827,465) | (4,862,996) | (4,899,419) | (4,936,755) | (4,975,027) |
| Net | 2,696,653 | 496,264 | (2,218,618) | (3,531,834) | (3,653,597) | (30,390,814) | (43,559,670) | (54,339,181) |

*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 2024 through 2028. 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 2024 to 2028. 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.

2024 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

| Estimated Projected Long Range Budget Plan | | | | | | | | |
|--|-------------------|-------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|
| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | 2025 Budget | 2026 Budget | 2027 Budget | 2028 Budget |
| Revenues | | | | | | | | |
| Taxes | 9,590,771 | 10,151,652 | 10,079,178 | 10,675,126 | 10,942,004 | 11,215,554 | 11,495,943 | 11,783,342 |
| Donations, Advertising, Scholarships | 260,674 | 273,335 | 78,000 | 791,000 | 81,700 | 81,700 | 81,700 | 81,700 |
| Grants | 21,230 | 557,926 | 672,516 | 1,040,300 | - | - | - | - |
| Program Fees | 2,733,992 | 4,218,533 | 5,354,150 | 6,522,398 | 6,782,102 | 7,052,159 | 7,332,981 | 7,624,998 |
| Rentals | 697,649 | 769,876 | 815,576 | 914,211 | 931,847 | 949,914 | 968,424 | 987,389 |
| Passes, Memberships, Daily Uses | 2,119,194 | 2,541,451 | 2,928,336 | 3,219,141 | 3,108,212 | 3,139,294 | 3,170,687 | 3,202,394 |
| Merchandise Sales | 216,939 | 232,905 | 250,436 | 218,647 | 212,939 | 238,818 | 262,207 | 263,104 |
| Transfers | 357,917 | 1,963,696 | 3,598,890 | 3,765,233 | 3,765,233 | 3,765,233 | 3,765,233 | 3,765,233 |
| Bond Proceeds/Misc Revenue | 1,632,565 | 224,138 | 7,931 | - | - | - | - | - |
| Interest | 12,756 | 23,168 | 44,676 | 216,700 | 215,600 | 215,695 | 215,794 | 215,897 |
| Total Revenues | 17,643,687 | 20,956,680 | 23,829,689 | 27,362,756 | 26,039,637 | 26,658,367 | 27,292,968 | 27,924,056 |
| Revenue less Transfers and Bond Proceeds | | | 20,222,868 | 23,597,523 | 22,274,404 | 22,893,134 | 23,527,735 | 24,158,823 |
| Estimated Non Tax Revenue % | | | 50.2% | 54.8% | 50.9% | 51.0% | 51.1% | 51.2% |
| Expenses | | | | | | | | |
| Salaries & Wages | 6,246,127 | 7,391,459 | 9,263,621 | 10,238,592 | 10,746,823 | 11,280,466 | 11,840,791 | 12,429,132 |
| Services | 3,839,090 | 4,749,733 | 5,665,477 | 6,762,834 | 7,100,976 | 7,456,024 | 7,828,385 | 8,219,363 |
| Repairs | 174,160 | 233,504 | 220,875 | 254,437 | 269,703 | 285,885 | 303,039 | 321,221 |
| Supplies | 885,989 | 1,095,844 | 1,616,838 | 1,528,801 | 1,620,529 | 1,717,761 | 1,820,826 | 1,930,076 |
| Total Operating Expenses | 11,145,366 | 13,470,540 | 16,766,811 | 18,784,664 | 19,738,031 | 20,740,137 | 21,793,041 | 22,899,792 |
| Net Income (except Capital and Transfer Expenses) | 6,498,321 | 7,486,140 | 7,062,878 | 8,578,092 | 6,301,606 | 5,918,230 | 5,499,927 | 5,024,264 |
| Capital | 2,308,226 | 3,948,472 | 4,615,194 | 7,282,461 | 5,092,207 | 31,409,626 | 44,122,842 | 54,388,418 |
| Debt Service/Transfers | 1,493,442 | 3,041,404 | 4,666,302 | 4,827,465 | 4,862,997 | 4,899,419 | 4,936,755 | 4,975,028 |
| Total Expenses (Operating, Capital and Debt) | 14,947,034 | 20,460,416 | 26,048,307 | 30,894,590 | 29,693,235 | 57,049,181 | 70,852,638 | 82,263,237 |
| Net | 2,696,653 | 496,264 | (2,218,618) | (3,531,834) | (3,653,598) | (30,390,814) | (43,559,670) | (54,339,181) |

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 2025 through 2028 is 2.5%. 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 4.0%. Sugar Creek Golf Course fees increase by 3.0% 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%.
- 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 consistent over the next five years.
- 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.

2024 BUDGET: LONG-RANGE PLANNING



- Interest – Projected at fairly stable dollar amounts based upon current levels with planned spending down of cash and investment dollars (resulting in less reserves available for investment).

Expenses

- Salaries and Wages – Are projected to increase annually by 5.0% across all funds.
- Services – Are projected to increase annually by 3.0%.
- Repairs – Are projected to increase annually by 6.0%.
- 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 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, 2023 and 2024 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 *2024 Cash and Investment Target Summary* chart below for the twelve months ending December 31, 2024, all funds are projected to meet or exceed the Tier 1 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 67-68.

2024 Cash and Investment Target Summary

| Fund/Department | Projected 12/31/2023 Cash & Investments | 2024 | | Proposed 12/31/2024 | | Budgeted Tier 1 2024 | Will the 2024 target be met? | Tier 2 Amount |
|--------------------------|--|----------------------|-----------------------|------------------------|----------|-------------------------------|---------------------------------------|-------------------------------|
| | | Estimated Revenue | Operating Expenses | Cash & Investments | Target % | Fund Target ^[1] | | Over (Under) Tier 1 Target |
| General | 3,913,576 | 5,171,783 | 5,471,080 | 3,614,279 | 50% | 2,333,474 | YES! | 1,280,806 |
| Recreation | 4,628,803 | 11,691,298 | 13,370,353 | 2,949,748 | 15% | 1,644,820 | YES! | 1,304,928 |
| IMRF | 538,199 | 39,015 | 289,015 | 288,199 | 50% | 144,508 | YES! | 143,692 |
| FICA | 412,822 | 749,566 | 749,566 | 412,822 | 50% | 374,783 | YES! | 38,039 |
| Liability | 141,802 | 368,041 | 368,041 | 141,802 | 10% | 36,804 | YES! | 104,998 |
| Audit | 33,913 | 56,853 | 56,853 | 33,913 | 50% | 28,427 | YES! | 5,487 |
| SRA | 1,455,935 | 693,089 | 1,601,589 | 547,435 | 25% | 173,272 | YES! | 374,163 |
| Museum | 148,851 | 334,442 | 378,814 | 104,479 | 25% | 83,611 | YES! | 20,869 |
| Sugar Creek | 710,678 | 1,310,462 | 1,255,910 | 765,230 | | 300,000 | YES! | 465,230 |
| Total | 11,984,579 | 20,414,549 | 23,541,221 | 8,857,907 | | 5,119,698 | | 3,738,209 |
| Debt Service | 114,224 | 1,422,932 | 1,422,539 | 114,617 | | | | |
| Capital Improvement Fund | 522,902 | 5,234,490 | 5,653,530 | 103,862 | | | | |
| Paving & Lighting | 20,726 | 290,785 | 277,300 | 34,211 | | | | |
| IT Cash | 43,517 | - | - | 43,517 | | | | |
| | 12,685,948 | 27,362,756 | 30,894,590 | 9,154,114 | | | | |

[1]Excluding use of reserves from 2024 Operating Expenses in Funds: 10, 20, 53, & 55

Replenishment of Cash and Investments and Reserve Target Policy

Based on Park Board policy, the Tier 1 cash and investment targets are the reserve targets for unanticipated emergencies and revenue shortfalls as illustrated on the *2024 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 Tier 2 target for meeting projected capital expenses and paying outstanding debt that is over and above the funds needed to meet the Tier 1 targets established for each fund (see page 67 for the Board's Reserve Policy). This policy provides the Board the ability to maintain the District's healthy financial condition through careful long-range financial planning and, as a result, avoid having to reduce services, personnel or maintenance to fund capital projects unless economic conditions warrant making these types of reductions to the budget. For example, the building of reserves resulted in the Board's ability to weather the financial impact of a potentially devastating 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.

The Tier 2 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 in the past few years, the District can, as in prior years, spend down reserves in 2024 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 2024 Operating Budget projections.

The proposed 2024 Budget includes utilizing \$4,785,389 of current cash and investments from the General Fund (\$804,133), Recreation Fund (\$2,404,885), Special Recreation Fund (\$908,500), Museum Fund (\$44,372), Sugar Creek Golf Course Fund (\$198,759), and the Capital Improvement Fund (\$424,740) to fund various capital projects, including, but not limited to, construction of the Dog Park, Pick Park Development, Pioneer Park Redevelopment, East End Pool Sandblasting and Painting, and Upgrades to Butterfield Park Field #1.

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 2024 Budget. As illustrated in both charts on the following page, all funds are projected to have healthy fund balances as of December 31, 2023 and will meet the fund balance target requirements as outlined in the Park Board's Fund Balance Policy on pages 66-67.

2024 BUDGET: LONG-RANGE PLANNING



2023 Ending Fund Balances by Fund

| Major Fund | Minor Fund | Audited 12/31/22 Fund Balance | 2023 | | Projected 12/31/23 Fund Balance | 2024 | | Budgeted 12/31/24 Fund Balance |
|--------------------------------|-------------------|-------------------------------------|----------------------|----------------------|---------------------------------------|----------------------|----------------------|--------------------------------------|
| | | | Budgeted Revenues | Budgeted Expenses | | Proposed Revenues | Proposed Expenses | |
| General | | 4,304,626 | 4,454,609 | 4,845,659 | 3,913,576 | 5,171,783 | 5,471,080 | 3,614,279 |
| | IMRF | 538,199 | 344,418 | 344,418 | 538,199 | 39,015 | 289,015 | 288,199 |
| | FICA | 589,989 | 474,118 | 651,285 | 412,822 | 749,566 | 749,566 | 412,822 |
| | Liability | 141,802 | 323,621 | 323,621 | 141,802 | 368,041 | 368,041 | 141,802 |
| | Audit | 87,609 | - | 53,696 | 33,913 | 56,853 | 56,853 | 33,913 |
| Total General Fund | | 5,662,225 | 5,596,766 | 6,218,679 | 5,040,312 | 6,385,258 | 6,934,555 | 4,491,015 |
| Recreation | | 5,864,726 | 10,879,339 | 12,115,262 | 4,628,803 | 11,691,298 | 13,370,353 | 2,949,748 |
| | SRA | 1,421,946 | 777,122 | 743,133 | 1,455,935 | 693,089 | 1,601,589 | 547,435 |
| | Museum | 226,351 | 299,739 | 377,239 | 148,851 | 334,442 | 378,814 | 104,479 |
| Total Recreation Fund | | 7,513,023 | 11,956,200 | 13,235,634 | 6,233,589 | 12,718,829 | 15,350,756 | 3,601,662 |
| Debt Service | | 114,224 | 1,370,316 | 1,370,316 | 114,224 | 1,422,932 | 1,422,539 | 114,617 |
| Sugar Creek Golf Course | | 528,996 | 1,971,941 | 1,790,259 | 710,678 | 1,310,462 | 1,255,910 | 765,230 |
| Total Operating Budgets | | 13,818,468 | 20,895,223 | 22,614,888 | 12,098,803 | 21,837,481 | 24,963,760 | 8,972,524 |
| Capital Budget | | | | | | | | |
| Capital Improvement | | 1,033,144 | 2,689,527 | 3,199,769 | 522,902 | 5,234,490 | 5,653,530 | 103,862 |
| | Paving & Lighting | 9,437 | 244,939 | 233,650 | 20,726 | 290,785 | 277,300 | 34,211 |
| Total Capital Improvement Fund | | 1,042,581 | 2,934,466 | 3,433,419 | 543,628 | 5,525,275 | 5,930,830 | 138,073 |
| Totals | | 14,861,049 | 23,829,689 | 26,048,307 | 12,642,431 | 27,362,756 | 30,894,590 | 9,110,597 |

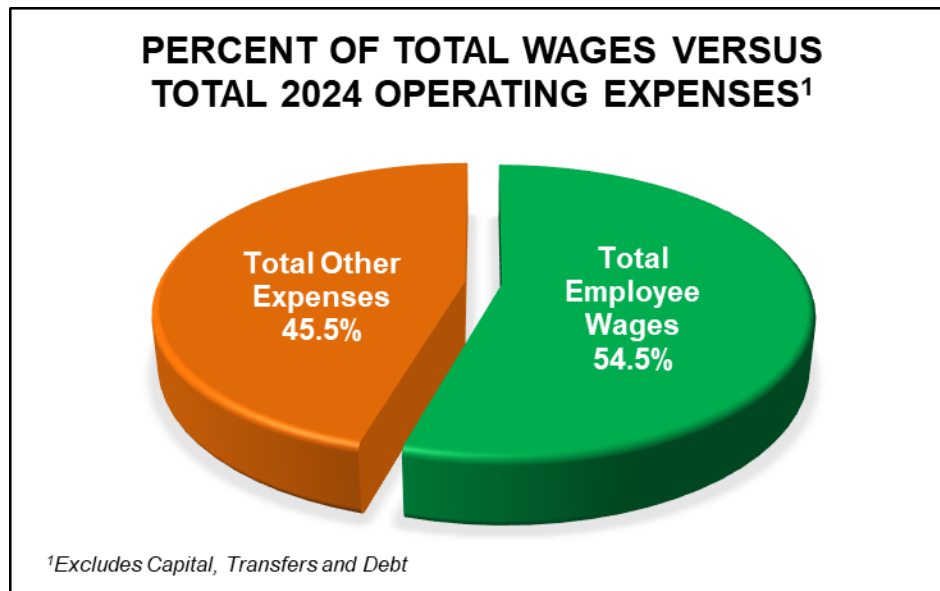
As illustrated in the chart below, the District's fund balances are at sound levels and contribute to the District's healthy financial condition. The General (7.6%), IMRF (46.5%), Recreation (36.3%), SRA (62.4%), Museum (29.8%), and Capital Improvement (80.1%) exhibit decreases in fund balances due to planned spend down of Tier 2 reserves for 2024 operating and capital project needs.

2024 Percent Change in Ending Fund Balances by Fund

| Major Fund | Minor Fund | Projected 12/31/23 Fund Balance | 2024 Proposed Revenues | 2024 Proposed Expenses | Budgeted 12/31/24 Fund Balance | Percentage Change in Fund Balance |
|---------------------------------------|---------------------|---------------------------------------|------------------------------|------------------------------|--------------------------------------|---|
| | | | | | | |
| General | | 3,913,576 | 5,171,783 | 5,471,080 | 3,614,279 | -7.6% |
| | IMRF | 538,199 | 39,015 | 289,015 | 288,199 | -46.5% |
| | FICA | 412,822 | 749,566 | 749,566 | 412,822 | 0.0% |
| | Liability Insurance | 141,802 | 368,041 | 368,041 | 141,802 | 0.0% |
| | Audit | 33,913 | 56,853 | 56,853 | 33,913 | 0.0% |
| Recreation | | 4,628,803 | 11,691,298 | 13,370,353 | 2,949,748 | -36.3% |
| | SRA | 1,455,935 | 693,089 | 1,601,589 | 547,435 | -62.4% |
| | Museum | 148,851 | 334,442 | 378,814 | 104,479 | -29.8% |
| Debt Service | | 114,224 | 1,422,932 | 1,422,539 | 114,617 | 0.3% |
| Sugar Creek Golf Course | | 710,678 | 1,310,462 | 1,255,910 | 765,230 | 7.7% |
| Total Operating Budgets | | 12,098,803 | 21,837,481 | 24,963,760 | 8,972,524 | -25.8% |
| Capital Improvement | | 522,902 | 5,234,490 | 5,653,530 | 103,862 | -80.1% |
| | Paving & Lighting | 20,726 | 290,785 | 277,300 | 34,211 | 65.1% |
| Total Capital Improvement Fund | | 543,628 | 5,525,275 | 5,930,830 | 138,073 | -74.6% |
| Totals | | 12,642,431 | 27,362,756 | 30,894,590 | 9,110,597 | -27.9% |

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 54.5% (as compared to 55.2% in 2023).



Total full-time equivalents (FTEs) included in the 2024 Budget are 247.4, an increase of 12.8 (5.5%) as compared to the 2023 Budget. The 2024 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 2024, 80 full-time positions are included combined with 167.4 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, the proposed 2023 budget recommended 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. This year, the proposed 2024 budget recommends the creation of three new full-time positions to continue to focus on the District's strategic plan goals. 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 new position - Park Specialist III (Horticulture Crew Leader). Offsetting this addition is the reduction of seasonal part-time staff, thus resulting in a net increase in the Parks FTEs of 0.5 (2.1%).

2024 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 project management provided, staff recommend one new full-time position – Division Manager - Facilities. Offsetting this addition is the recommendation to utilize contractual providers for custodial maintenance at various District locations and back of house services at both outdoor pools, thus resulting in a net reduction in Facilities FTEs of 1.8 (6.6%).

Recreation: FTEs in Recreation are increasing by 12.9 (11.1%) for two primary reasons. The first is the recommendation of one new full-time position – Program Supervisor – Early Childhood to plan, develop, and supervise Early Childhood programming. The second is the expansion of program offerings and subsequent hiring of part-time staff.

These three new full-time positions proposed expenses are \$258,534 (wages, IMRF, FICA and projected benefits) as detailed earlier in this document (see Transmittal Letter page 13) 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:

Special Use Facilities: Increases are projected in Courts Plus/Wilder Mansion of 1.2 (3.1%) and Sugar Creek Golf Course of 0.1 (1.0%) as these functions are also budgeting for the expansion of program offerings and subsequent hiring of part-time staff.

The chart below illustrates the number of actual FTEs for 2021 and 2022, budgeted 2023 and proposed 2024 FTEs and the variance from 2023 to 2024 for each functional area of the District. The organizational chart on page 59 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 | | | | | |
| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Proposed Budget | INCREASE (DECREASE) FY '23 to FY '24 | % Change FY '23 to FY '24 |
| Administration | 3.3 | 5.0 | 5.0 | 5.0 | 0.0 | 0.0% |
| Finance | 3.6 | 3.0 | 3.1 | 3.0 | (0.1) | -3.2% |
| Marketing and Communications | 2.5 | 4.3 | 4.5 | 4.5 | 0.0 | 0.0% |
| Human Resources | 1.4 | 2.0 | 2.1 | 2.1 | 0.0 | 0.0% |
| Information Technology | 3.1 | 3.2 | 4.0 | 4.0 | 0.0 | 0.0% |
| Parks | 21.1 | 21.4 | 23.6 | 24.1 | 0.5 | 2.1% |
| Facilities | 33.8 | 35.4 | 27.2 | 25.4 | (1.8) | -6.6% |
| Recreation | 32.2 | 55.2 | 116.5 | 129.4 | 12.9 | 11.1% |
| Special Use Facilities | 19.8 | 36.8 | 38.9 | 40.1 | 1.2 | 3.1% |
| Sugar Creek Golf Course | 7.5 | 9.1 | 9.7 | 9.8 | 0.1 | 1.0% |
| TOTAL FULL TIME EQUIVALENT | 128.3 | 175.4 | 234.6 | 247.4 | 12.8 | 5.5% |

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. Additionally, the District will 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 2024 Budget includes adjustments for employees that may be earning less than the revised minimum for their salary grade in 2024. The proposed 2024 Budget also includes an enhanced merit wage increase pool based on individual performance for full (5.0%) and part-time (4.0%) 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 2024 Budget reflects a projected decrease of 6.1% (\$66,428) for health, dental, vision and life insurance expenses as compared to the 2023 Budget. The average cost to the District for employee health insurance is budgeted at \$10,897 in 2024 (93 employees) vs \$12,006 in 2023 (90 employees). The decreases are based upon health insurance plan selections by current employees along with 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 which are at a significantly lower cost for the employee's share than the plans offered in prior years.

The 2024 Budget includes health insurance expenses for 80 full-time employees and 13 eligible part-time employees versus 78 full-time employees and 12 eligible part-time employees in 2023. 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 is proposed to increase 10.0% from the 2023 actual rates and for 2024, 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 outcome-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. Nineteen employees are projected to waive at least health care coverage in 2024 with an estimated savings for the District of approximately \$370,291.

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. State 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 2023 Budget, the District's contribution rate was 5.72% and for the 2024 Budget, the contribution rate is 5.39% (a 5.8% decrease). As a result, despite the additional staffing expenditures proposed in the 2024 Budget, the District's total IMRF expenses are budgeted to decrease by \$55,403. This decrease impacts both the IMRF Fund and the Sugar Creek Golf Course Fund.

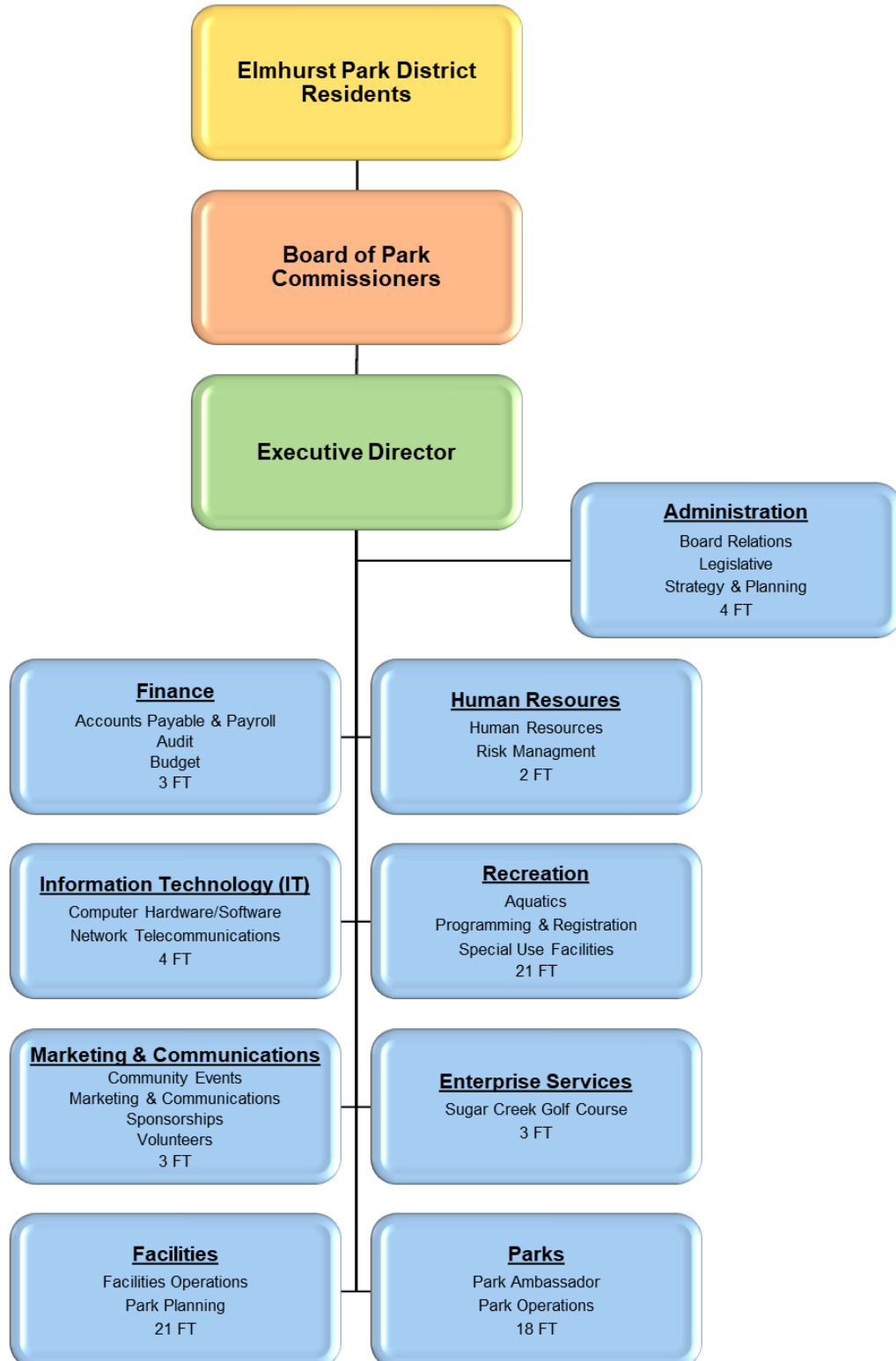
Employee Relations

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 2024 Budget includes \$29,500 for District-wide events such as the Staff Open House, a District outing, and the staff employee picnic. Operational departments also include an additional \$30,450 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 per full-time employee amount increased to \$350 from the \$337 in 2023. 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 \$54,900, a decrease of \$22,092 (28.7%) as compared to the 2023 Budget primarily due to the offering last year of 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 2023 Budget.

ELMHURST PARK DISTRICT PROPOSED 2024 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 2024 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 use 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, which identify and prioritize both operating needs 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 February and continues throughout the year 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, each Department prepares operating budgets and inputs 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).

2024 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 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 when merchandise is received, or services incurred/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.

2024 Budget Calendar

| | |
|-----------------------|--|
| February 28, 2023 | Staff trained on and begin capital planning process |
| June 13, 2023 | Staff proposed 2024 Strategic Work Plan review |
| July and August, 2023 | Staff develop proposed major revenue and expense parameters/assumptions |
| August 3, 2023 | Training on budget expectations and preparation guidelines |
| August 3, 2023 | Departments begin inputting preliminary budget proposals into budget software |
| August 10, 2023 | Capital Planning Team reviews and determines proposed Capital Improvement Plan |
| August 14, 2023 | Board achieves consensus on proposed 2024 Strategic Work Plan goals and tactics |
| September 8, 2023 | Departments complete budget entries into budget software |
| September 22, 2023 | Executive Director finalizes budget proposals with staff and cash and investment target estimates |
| September 27, 2023 | Departments complete written budget submission |
| October 9, 2023 | Board reviews and approves Tax Levy Resolution |
| October 23, 2023 | Capital and debt overviews distributed to Board |
| October 23, 2023 | Board reviews Long-range Capital Plan and Debt Service |
| November 10, 2023 | Tentative budget and 2024 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption) |
| November 13, 2023 | Staff present operating budget proposal to the Board. Public notice provided |
| November 27, 2023 | Public hearing on 2023 amended budget (if necessary) and 2024 Budget and Appropriation Ordinance |
| November 27, 2023 | Board continues discussion on proposed budget |
| November 27, 2023 | Truth in Taxation Hearing held if increase of aggregate extension is over 5% |
| December 11, 2023 | Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments |
| December 27, 2023 | District files Budget and Appropriation Ordinance with DuPage and Cook County Clerks |

2024 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Elmhurst Park District 2024 Budget Development Schedule

| | Feb | Jul | Aug | Sep | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|-----|-----|
| Staff develop and review Capital Plan | X | X | X | X | | | |
| Staff conduct budget training | | X | | | | | |
| Staff review Strategic Work Plan | | 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.

2024 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.

2024 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.

2024 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.

2024 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.

2024 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.

2024 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.

2024 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.

2024 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

2024 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. 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.

2024 BUDGET: FUND SUMMARY



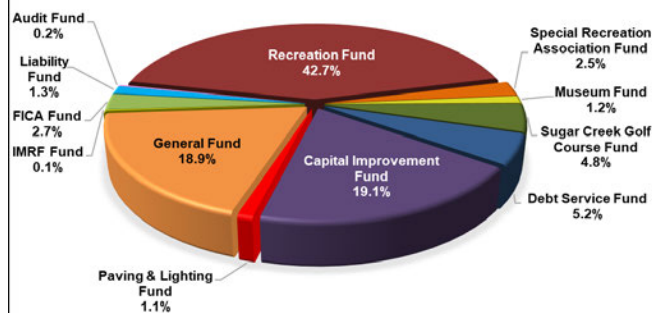
The Fund Summary section provides an analysis of revenue and expenditure trends by fund and is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds in the 2024 Budget.

The *2024 Budget Summary by Fund* chart below provides an overview of total 2024 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 2024 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

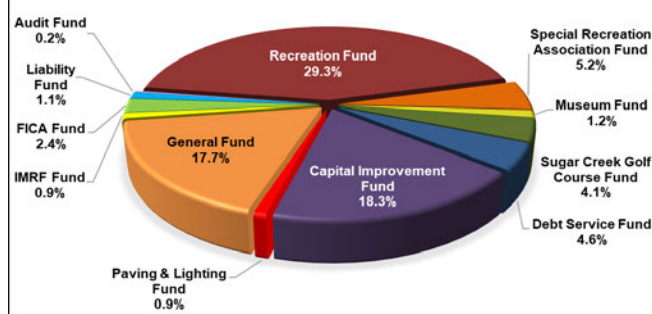
2024 Budget Summary by Fund

| | Revenues | Operating Expenditures | Operating Net ¹ | Cash & Investment Spend Down | Total Expenditures | Net |
|-------------------------------------|-------------------|------------------------|----------------------------|------------------------------|--------------------|--------------------|
| General Fund | 5,171,783 | 4,666,947 | 504,836 | 804,133 | 5,471,080 | (299,297) |
| IMRF Fund | 39,015 | 39,015 | - | 250,000 | 289,015 | (250,000) |
| FICA Fund | 749,566 | 749,566 | - | - | 749,566 | - |
| Liability Fund | 368,041 | 368,041 | - | - | 368,041 | - |
| Audit Fund | 56,853 | 56,853 | - | - | 56,853 | - |
| Recreation Fund | 11,691,298 | 10,965,468 | 725,830 | 2,404,885 | 13,370,353 | (1,679,055) |
| Special Recreation Association Fund | 693,089 | 693,089 | - | 908,500 | 1,601,589 | (908,500) |
| Museum Fund | 334,442 | 334,442 | - | 44,372 | 378,814 | (44,372) |
| Sugar Creek Golf Course Fund | 1,310,462 | 1,057,151 | 253,311 | 198,759 | 1,255,910 | 54,552 |
| Total Operating | 20,414,549 | 18,930,572 | 1,483,977 | 4,610,649 | 23,541,221 | (3,126,672) |
| Debt Service Fund | 1,422,932 | 1,422,539 | 393 | - | 1,422,539 | 393 |
| Capital Improvement Fund | 5,234,490 | 5,228,790 | 5,700 | 424,740 | 5,653,530 | (419,040) |
| Paving & Lighting Fund | 290,785 | 277,300 | 13,485 | - | 277,300 | 13,485 |
| Total Debt and Capital | 6,948,207 | 6,928,629 | 19,578 | 424,740 | 7,353,369 | (405,162) |
| Grand Total | 27,362,756 | 25,859,201 | 1,503,555 | 5,035,389 | 30,894,590 | (3,531,834) |

PERCENT OF 2024 FUND REVENUES



PERCENT OF 2024 FUND EXPENSES



2024 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2021 Actual, 2022 Actual, 2023 Approved Budget and 2024 Proposed Budget revenue and expenditures by fund. The chart illustrates the amount and percent change of revenue and expenditures for the 2023 Budget and 2024 Proposed Budget by fund. Revenue is projected to increase by 14.8% (\$3,533,067) and expenditures are expected to increase by 18.6% (\$4,846,283). The 2024 Budget variance in both revenue and expenditures from the prior year reflects increased participation numbers for expanded offerings to meet demand along with inflationary price increases associated with the offering of programs. In addition, increased proposed capital project spending due to the new dog park and Pick Park.

Four-year Summary by Fund (2021 Actual, 2022 Actual, 2023 Budget and 2024 Budget)

| Revenue | | | | | | |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-----------------------|
| Fund/Fund | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 | Difference ('23 vs '24) | % Change ('23 vs '24) |
| General Fund | 4,346,595 | 4,346,807 | 4,454,609 | 5,171,783 | 717,174 | 16.1% |
| IMRF Fund | 386,871 | 509,799 | 344,418 | 39,015 | (305,403) | -88.7% |
| FICA Fund | 407,705 | 580,480 | 474,118 | 749,566 | 275,448 | 58.1% |
| Liability Fund | 270,739 | 361,929 | 323,621 | 368,041 | 44,420 | 13.7% |
| Audit Fund | 67,319 | 54,603 | - | 56,853 | 56,853 | 100.0% |
| Recreation | 6,372,492 | 8,856,640 | 10,879,339 | 11,691,298 | 811,959 | 7.5% |
| Special Recreation Association Fund | 837,860 | 842,643 | 777,122 | 693,089 | (84,033) | -10.8% |
| Museum Fund | 298,125 | 277,673 | 299,739 | 334,442 | 34,703 | 11.6% |
| Sugar Creek Golf Course Fund | 1,167,785 | 1,578,442 | 1,971,941 | 1,310,462 | (661,479) | -33.5% |
| Total Operating Budget | 14,155,491 | 17,409,016 | 19,524,907 | 20,414,549 | 889,642 | 4.6% |
| Debt Service Fund | 1,541,337 | 1,558,377 | 1,370,316 | 1,422,932 | 52,616 | -57.3% |
| Capital Improvement Fund | 1,806,678 | 1,849,644 | 2,689,527 | 5,234,490 | 2,544,963 | 94.6% |
| Paving & Lighting Fund | 140,181 | 139,643 | 244,939 | 290,785 | 45,846 | 18.7% |
| Total | 17,643,687 | 20,956,680 | 23,829,689 | 27,362,756 | 3,533,067 | 14.8% |

| Expenditures | | | | | | |
|-------------------------------------|-------------------|-------------------|--------------------|--------------------|-------------------------|-----------------------|
| Fund/Fund | Actual 2021 | Actual 2022 | Budget 2023 | Budget 2024 | Difference ('23 vs '24) | % Change ('23 vs '24) |
| General Fund | 2,890,535 | 4,612,647 | 4,845,659 | 5,471,080 | 625,421 | 12.9% |
| IMRF Fund | 431,488 | 422,565 | 344,418 | 289,015 | (55,403) | -16.1% |
| FICA Fund | 405,660 | 487,078 | 651,285 | 749,566 | 98,281 | 15.1% |
| Liability Fund | 318,974 | 308,127 | 323,621 | 368,041 | 44,420 | 13.7% |
| Audit Fund | 45,418 | 47,676 | 53,696 | 56,853 | 3,157 | 5.9% |
| Recreation | 6,107,311 | 7,561,819 | 12,115,262 | 13,370,353 | 1,255,091 | 35.8% |
| Special Recreation Association Fund | 371,505 | 1,010,880 | 743,133 | 1,601,589 | 858,456 | 115.5% |
| Museum Fund | 259,942 | 264,780 | 377,239 | 378,814 | 1,575 | 0.4% |
| Sugar Creek Golf Course Fund | 812,294 | 995,970 | 1,790,259 | 1,255,910 | (534,349) | -29.8% |
| Total Operating Budget | 11,643,127 | 15,711,542 | 21,244,572 | 23,541,221 | 2,296,649 | 10.8% |
| Debt Service Fund | 1,444,005 | 1,561,240 | 1,370,316 | 1,422,539 | 52,223 | 3.8% |
| Capital Improvement Fund | 1,859,902 | 2,837,229 | 3,199,769 | 5,653,530 | 2,453,761 | 76.7% |
| Paving & Lighting Fund | - | 350,405 | 233,650 | 277,300 | 43,650 | 76.7% |
| Total | 14,947,034 | 20,460,416 | 26,048,307 | 30,894,590 | 4,846,283 | 18.6% |
| Net | 2,696,653 | 496,264 | (2,218,618) | (3,531,834) | (1,313,216) | 59.2% |

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.

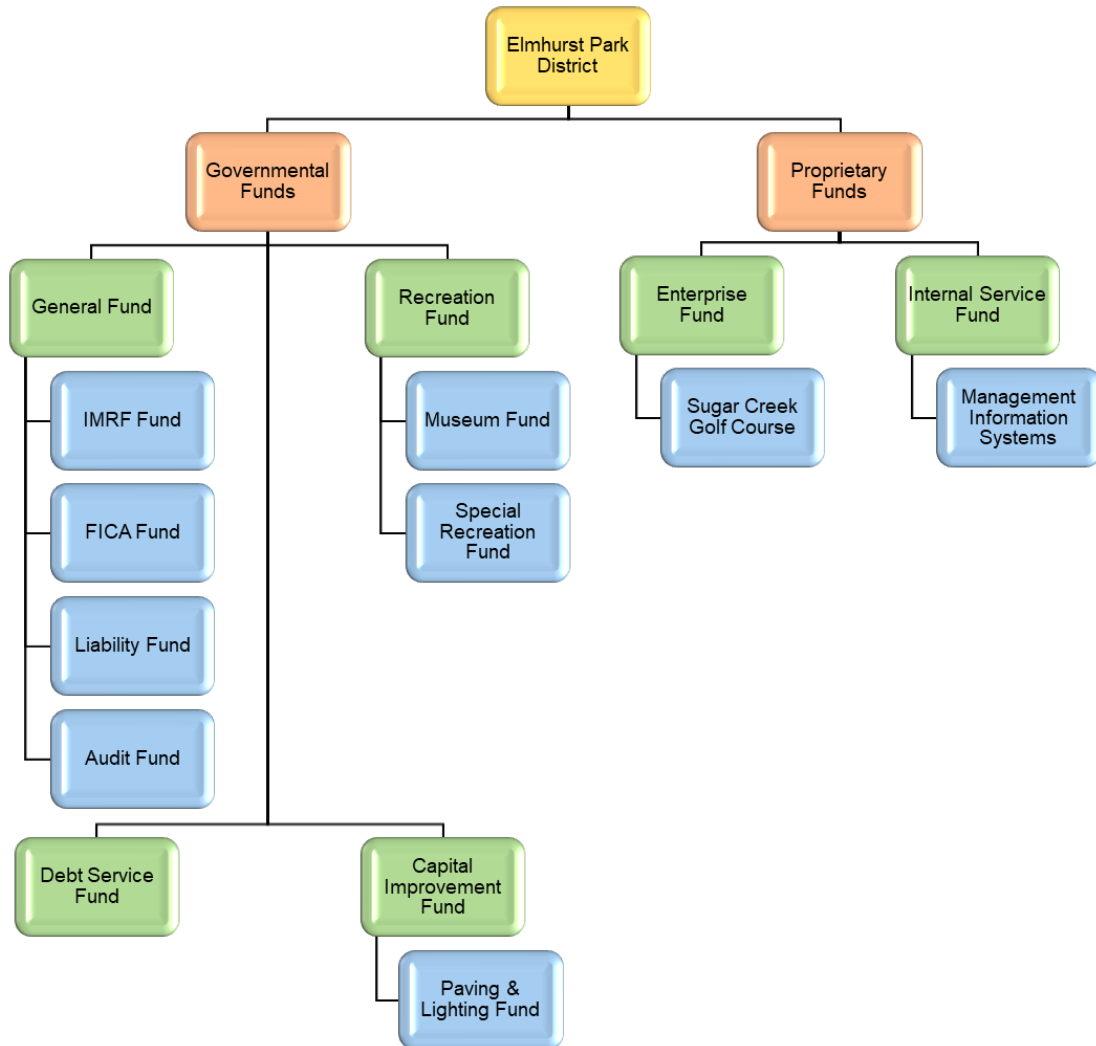
State law requires the District show each Fund separately in the Budget and Appropriations Ordinance. Annual budget appropriations are adopted for the General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds. All annual budgets and appropriations lapse at fiscal 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 71-72.

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 | X | | | X |
| Recreation | | X | X | | | X | X | X | | | | |
| Special Use Facilities | | 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 2024 Function Expenditures by Fund see pages 29-30.

2024 BUDGET: FUND SUMMARY



GENERAL FUND

For 2024, the General Fund revenue is projected to increase by 16.1% from the 2023 Budget (\$717,174) and expenses are projected to increase by 12.9% (\$625,421). Overall, the General Fund exhibits a net loss of \$299,297.

General Fund Revenue

Taxes: In the proposed 2024 Budget, tax revenue totals \$4,137,883 from Property taxes and \$475,000 from Corporate Replacement Taxes. Total taxes budgeted are proposed to increase by 12.6% (\$517,193) as compared to the 2023 Budget and is due largely in part to increasing the property tax levy by \$429,028 in order to assist in funding adherence to the continued State mandated increase in the minimum wage, inflationary cost increases (especially in utility costs), 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 2024 Budget includes revenue totaling \$71,000; sponsorship \$49,000 and advertising \$22,000. Compared to the 2023 Budget, revenue is increasing overall by 1.4% (\$1,000) primarily due to a budgeted increase in advertising (\$2,000) offset by a decrease in sponsorships (\$1,000).

Rentals: Rental revenue is increasing by 44.8% (\$79,056) primarily based on an expected increase in youth sports participation coupled with the biennial increase in Athletic Field Advisory Committee user fees (\$93,882) offset by a decrease in athletic field light usage (\$15,000).

Merchandise Sales: Merchandise sales revenue of \$17,500 represents a decrease of 18.6% (\$4,000) as compared to the 2023 Budget due to a decrease in merchandise sales at community events.

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

Interest: Interest revenue of \$138,400 is 856.1% higher compared to the 2023 Budget due to the Federal Reserve Board raising interest rates.

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, lamp post, bench 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

2024 BUDGET: FUND SUMMARY



| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------------|------------------|------------------|------------------|------------------|----------------------------|--------------------------|
| General Fund Revenues | | | | | | |
| Taxes | 4,018,375 | 4,002,120 | 4,095,690 | 4,612,883 | 517,193 | 12.6% |
| Donations, Advertising, Sponsorships | 61,050 | 74,800 | 70,000 | 71,000 | 1,000 | 1.4% |
| Rentals, Leases | 203,497 | 180,027 | 176,576 | 255,632 | 79,056 | 44.8% |
| Merchandise Sales | 22,182 | 32,082 | 21,500 | 17,500 | (4,000) | -18.6% |
| Transfers | 26,368 | 26,368 | 76,368 | 76,368 | - | 0.0% |
| Bond, Insurance, Other Proceeds | 9,903 | 17,465 | - | - | - | 0.0% |
| Interest | 5,220 | 13,945 | 14,475 | 138,400 | 123,925 | 856.1% |
| Total Revenues | 4,346,595 | 4,346,807 | 4,454,609 | 5,171,783 | 717,174 | 16.1% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|------------------------------|------------------|------------------|------------------|------------------|----------------------------|--------------------------|
| General Fund Expenses | | | | | | |
| Salaries & Wages | 1,667,268 | 1,843,335 | 2,086,411 | 2,306,377 | 219,966 | 10.5% |
| Services | 938,076 | 1,020,718 | 1,364,677 | 1,660,640 | 295,963 | 21.7% |
| Repairs | 30,319 | 39,693 | 37,275 | 48,585 | 11,310 | 30.3% |
| Supplies | 388,246 | 433,394 | 662,146 | 651,345 | (10,801) | -1.6% |
| Transfers/Debt | (133,374) | 1,275,507 | 695,150 | 804,133 | 108,983 | 15.7% |
| Total Expenses | 2,890,535 | 4,612,647 | 4,845,659 | 5,471,080 | 625,421 | 12.9% |
| Net | 1,456,060 | (265,840) | (391,050) | (299,297) | 91,753 | -23.5% |

General Fund Expenses

As compared to the 2023 Budget, expenses are increasing overall by 12.9% (\$625,421).

Wages: Wages are increasing overall by 10.5% (\$219,966). The changes are primarily related to 77,292 in expenses associated with two new proposed full-time positions listed below along with budgeted merit increases for existing staff.

- Division Manager - Facilities
- Parks Specialist III - Horticulture

Services: As compared to the 2023 Budget, Services are projected to increase by 21.7% (\$295,963). The changes in the General Fund are a result of the following:

- Increase in Health Care 11.1% (\$42,380) as a result of the staffing changes noted above.
- Increase in Consulting Services 95.3% (\$111,140) as the Elevate Elmhurst Parks process draws to a close including production and presentation of the final report and action plan (\$39,870), along with costs associated with implementing the plan consisting of architectural and engineering services (\$75,000), pre-referendum (\$20,000) and referendum education (\$35,000) professional services, and a survey of registered voters (\$30,000).
- Increase in Computer & Hardware Services 208.5% (\$83,953) due to the reclassification, from Supplies, of expenses related to vendor hosted applications.
- Increase in Custodial Maintenance 666.1% (\$38,100) due to proposing the use of an outside independent contractor to address difficulty in recruiting second shift weekend custodial staff to clean public restrooms April – November.

2024 BUDGET: FUND SUMMARY



- Increase in Contract Services 69.6% (\$78,469) primarily due to the proposal of using an outside independent contractor to assist with mowing (\$15,000) and brochure design (\$24,000).
- Overall decrease in utilities 39.6% (\$76,000), which includes electric 59.5% (\$72,000) and water & sewer 26.3% (\$10,000) offset by an increase in natural gas 18.2% (\$6,000), due to the reclassification of expenses between funds to match specific facilities.

Supplies: Supply expenses are decreasing by 1.6% (\$10,801) primarily due to the following:

- Increase in Planning Projects 87.7% (\$48,692) primarily due to planting of trees (\$33,192) and a vegetative buffer at pickleball courts at Crestview Park (\$15,000).
- Increase in Program Services 21.7% (\$18,030) primarily due to athletic field maintenance supplies (\$15,930).
- Decrease in Computer Software 87.4% (\$84,508) in relation to the reclassification, to Services, of expenses related to vendor hosted applications.

Transfers: A one-time transfer of \$804,133 to the Capital Improvement Fund to finance proposed 2024 projects.

2024 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 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 2023 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects a decrease of 88.7% (\$305,403) in revenue. The change is largely due to decreased Property Tax revenue of \$311,778 made possible based on the continuing impact of the creation of IMRF's Tier 2 that is gradually reducing the District's long-term pension obligation along with the recent performance of IMRF's investment portfolio. As a result, the District's 2024 employer contribution rate set by IMRF is 5.39% which is a 5.8% decrease as compared to 2023 (5.72%). Consequently, IMRF Fund expenses are decreasing by 16.1% (\$55,403).

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|---------------------------------|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| IMRF Department Revenues | | | | | | |
| Taxes | 385,456 | 508,778 | 343,393 | 31,615 | (311,778) | -90.8% |
| Interest | 1,415 | 1,021 | 1,025 | 7,400 | 6,375 | 622.0% |
| Total Revenues | 386,871 | 509,799 | 344,418 | 39,015 | (305,403) | -88.7% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|---------------------------------|-----------------|----------------|----------------|------------------|----------------------------|--------------------------|
| IMRF Department Expenses | | | | | | |
| Services | 431,488 | 422,565 | 344,418 | 289,015 | (55,403) | -16.1% |
| Total Expenses | 431,488 | 422,565 | 344,418 | 289,015 | (55,403) | -16.1% |
| Net | (44,617) | 87,234 | - | (250,000) | (250,000) | 0.0% |

| Year | EPD Employer Contribution Rate |
|------|-----------------------------------|
| 2014 | 11.70% |
| 2015 | 10.94% |
| 2016 | 10.77% |
| 2017 | 10.90% |
| 2018 | 10.75% |
| 2019 | 8.37% |
| 2022 | 9.25% |
| 2023 | 5.72% |
| 2024 | 5.39% |

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.

2024 BUDGET: FUND SUMMARY



FICA 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

As compared to the 2023 Budget, FICA Fund revenues are increasing by 58.1% (\$275,448) due to an increase in property taxes (\$267,548).

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 2023 Budget, FICA expenses are projected to increase 15.1% (\$96,281) 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.

| | 2021 | 2022 | 2023 | 2024 | Difference | % Change |
|---------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| | Actual | Actual | Budget | Budget | ('23 vs '24) | ('23 vs '24) |
| FICA Department Revenues | | | | | | |
| Taxes | 407,588 | 578,370 | 473,118 | 740,666 | 267,548 | 56.5% |
| Interest | 117 | 2,110 | 1,000 | 8,900 | 7,900 | 790.0% |
| Total Revenues | 407,705 | 580,480 | 474,118 | 749,566 | 275,448 | 58.1% |

| | 2021 | 2022 | 2023 | 2024 | Difference | % Change |
|---------------------------------|----------------|----------------|------------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Budget | ('23 vs '24) | ('23 vs '24) |
| FICA Department Expenses | | | | | | |
| Services | 405,660 | 487,078 | 651,285 | 749,566 | 98,281 | 15.1% |
| Total Expenses | 405,660 | 487,078 | 651,285 | 749,566 | 98,281 | 15.1% |
| Net | 2,045 | 93,402 | (177,167) | - | 177,167 | -100.0% |

Liability Fund

The Liability Fund reflects an increase in revenue of 13.7% (\$44,420) as compared to the 2023 Budget. This is due mainly to the proposed tax levy increase in the property tax allocation (\$44,253).

Wages: Wages are increasing overall by 5.9% (\$2,563). The change is primarily related to the proposed merit increases for staff whose responsibilities include insurance and risk management related activities.

Services: Service expenses are increasing by 14.9% (\$41,857) primarily due to an increase in insurance premiums (\$40,050) 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.

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

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| Liability Department Revenues | | | | | | |
| Taxes | 270,189 | 361,129 | 323,588 | 367,841 | 44,253 | 13.7% |
| Bond, Insurance, Other Proceeds | 549 | 796 | - | - | - | 0.0% |
| Interest | 1 | 4 | 33 | 200 | 167 | 506.1% |
| Total Revenues | 270,739 | 361,929 | 323,621 | 368,041 | 44,420 | 13.7% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------------|-----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| Liability Department Expenses | | | | | | |
| Salaries & Wages | 34,335 | 42,355 | 43,421 | 45,984 | 2,563 | 5.9% |
| Services | 284,639 | 265,772 | 280,200 | 322,057 | 41,857 | 14.9% |
| Total Expenses | 318,974 | 308,127 | 323,621 | 368,041 | 44,420 | 13.7% |
| Net | (48,235) | 53,802 | - | - | - | 0.0% |

2024 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 2023 Budget, revenue in the Audit Fund reflects an increase of 100.0% due to increased property tax revenue of \$56,653. Expenses are projected to increase 5.9% (\$3,157) and, while the 2024 Proposed Budget is projected to generate a net budget of \$0 (revenues minus expenses), it is projected to have enough cash and reserves at the end of 2024 to meet targeted balances. Taxes were not levied in the Audit Fund in 2023 because existing reserves were adequate to cover expenses.

Wages: Salaries & Wages are projected to increase by 5.7% (\$1,498) due to proposed merit increases for staff whose responsibilities include preparing the annual financial statements.

Services: Overall services are increasing by 6.1% (\$1,659) and fund costs for audit services necessary to conduct the annual audit and actuarial services to calculate post-employment benefits liability for the District.

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------------------------|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| Audit Department Revenues | | | | | | |
| Taxes | 67,316 | 54,546 | - | 56,653 | 56,653 | 100.0% |
| Interest | 3 | 57 | - | 200 | 200 | 100.0% |
| Total Revenues | 67,319 | 54,603 | - | 56,853 | 56,853 | 100.0% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------------------------|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| Audit Department Expenses | | | | | | |
| Salaries & Wages | 23,187 | 26,379 | 26,486 | 27,984 | 1,498 | 5.7% |
| Services | 22,231 | 21,297 | 27,210 | 28,869 | 1,659 | 6.1% |
| Total Expenses | 45,418 | 47,676 | 53,696 | 56,853 | 3,157 | 5.9% |
| Net | 21,901 | 6,927 | (53,696) | - | 53,696 | -100.0% |

2024 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, senior and aquatics programs and facilities, including the Kies 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

As compared to the 2023 Budget, Recreation Fund revenue is increasing by 7.5% (\$811,959) and expenses are increasing by 10.4% (\$1,255,091). Overall, the Recreation Fund exhibits a net deficit of \$443,132.

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------------|------------------|------------------|-------------------|-------------------|----------------------------|--------------------------|
| Recreation Fund Revenues | | | | | | |
| Taxes | 1,879,208 | 2,096,238 | 2,253,105 | 2,282,505 | 29,400 | 1.3% |
| Donations, Advertising, Sponsorships | 200 | 1,955 | 2,100 | 3,100 | 1,000 | 47.6% |
| Grants | - | 264,659 | 672,516 | - | (672,516) | -100.0% |
| Program Fees | 2,623,302 | 4,092,716 | 5,225,750 | 6,402,879 | 1,177,129 | 22.5% |
| Rentals, Leases | 297,834 | 391,974 | 414,975 | 424,679 | 9,704 | 2.3% |
| Passes, Memberships, Daily Uses | 1,405,169 | 1,852,131 | 2,147,111 | 2,397,685 | 250,574 | 11.7% |
| Merchandise Sales | 69,446 | 65,432 | 63,311 | 65,410 | 2,099 | 3.3% |
| Transfers | 77,540 | 77,540 | 77,540 | 77,540 | - | 0.0% |
| Bond, Insurance, Other Proceeds | 15,489 | 15,675 | 7,931 | - | (7,931) | -100.0% |
| Interest | 4,304 | (1,680) | 15,000 | 37,500 | 22,500 | 150.0% |
| Total Revenues | 6,372,492 | 8,856,640 | 10,879,339 | 11,691,298 | 811,959 | 7.5% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|---------------------------------|------------------|------------------|--------------------|--------------------|----------------------------|--------------------------|
| Recreation Fund Expenses | | | | | | |
| Salaries & Wages | 3,884,890 | 4,799,532 | 6,385,161 | 7,067,628 | 682,467 | 10.7% |
| Services | 1,359,072 | 2,059,565 | 2,437,513 | 3,075,221 | 637,708 | 26.2% |
| Repairs | 128,475 | 166,370 | 144,250 | 156,847 | 12,597 | 8.7% |
| Supplies | 303,149 | 434,984 | 717,890 | 639,404 | (78,486) | -10.9% |
| Capital | 330,357 | - | - | - | - | 0.0% |
| Transfers/Debt | 101,368 | 101,368 | 2,430,448 | 2,431,253 | 805 | 0.0% |
| Total Expenses | 6,107,311 | 7,561,819 | 12,115,262 | 13,370,353 | 1,255,091 | 10.4% |
| Net | 265,181 | 1,294,821 | (1,235,923) | (1,679,055) | (443,132) | 35.9% |

Recreation Fund Revenue

Taxes: Tax revenue is proposed to increase by 13% (\$29,400) as compared to the 2023 Budget due to an increase in the property tax levy.

Grants: Grant revenue is proposed to decrease by 100.0% (\$672,516) as compared to the 2023 Budget following completion of the 2023 restoration of Sugar Creek Golf Course creek, which was funded in part an IEPA Grant.

Program Fees: As compared to the 2023 Budget, Program Fee revenue is increasing by 22.5% (\$1,177,129) primarily due to increased demand and new program offerings. More detail can be found in Revenue Analysis on pages 110-111.

2024 BUDGET: FUND SUMMARY



Many Recreation program areas are projected to increase as listed below:

- Rec Station by 13.7% (\$241,850)
- Gymnastics by 49.3% (\$185,100)
- Sports and Fitness (excluding Gymnastics) by 26.2% (\$112,509)
- General Interest, Trips & Special Events by 63.5% (\$100,288)
- Funseekers Day Camp by 17.7% (\$89,263)
- Outdoor aquatic programming revenues, including swim lessons by 31.4% (\$47,517)
- Early Childhood by 9.1% (\$37,396)
- Visual/Performing Arts by 21.6% (\$25,227)

Lastly, program revenue at Courts Plus overall is increasing by 13.7% (\$134,809) as compared to the 2023 Budget, details in specific program areas are provided below:

- Increases in Racquet Sports (including Pickleball) by 20.3% (141,665); Fitness (including Martial Arts) by 14.6% (\$31,939); and Kids Plus Drop-In and programs 14.2% (\$2,155).
- Decrease in Industrial Athlete by 84.0% (\$40,950) due to the program's corporate partner estimating minimal new participants in 2024.

Rentals: Rental revenue is increasing overall by 2.3% (\$9,704) as compared to 2023 budget.

Passes, Membership and Daily Uses: As compared to the 2023 Budget, revenue is projected to increase by 11.7% (\$250,554) primarily due to rate increases at Courts Plus 14.7% (\$221,390) as well as the addition of a Dog Park Membership (\$24,520).

Merchandise Sales: Revenue from merchandise sales is increasing overall by 3.3% (\$2,099) due to using an average of the three previous years' actuals. Individual location increases shown below:

- Wagner Community Center 0.2% (\$33)
- The Hub 4.1% (\$816)
- Wilder Mansion 6.3% (\$1,250)

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 10.7% (\$682,467) overall due to a number of changes as follows.

Full time wages as compared to 2023 are up by 7.2% (\$102,494) due to budgeted merit increases for existing staff and the proposal for an additional full-time position.

- Program Supervisor – Early Childhood

2024 BUDGET: FUND SUMMARY



Part-time wages are also increasing, by 16.2% (\$590,113), due to participation numbers expecting to be at record highs 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:

- Rec Station and Summer Camps by 16.8% (\$224,982)
- Gymnastics by 46.3% (\$116,740)
- Racquet Sports by 14.8% (\$42,975)
- Aquatics staff including lifeguards, managers, programming, and guest services by 24.5% (\$23,805)
- Registration staff by 31.7% (\$22,427)
- Sports and Fitness (excluding Gymnastics) by 11.4% (\$13,539)

Services: As compared to the 2023 Budget, services are increasing 26.2% (\$637,708) primarily due to increases in finance/bank charges, program services, utilities, and computer & hardware services, offset by a decrease in health care as detailed below:

Finance/bank charges are increasing by 143.9% (\$175,600) due to the implementation of the District's new registration software, ActiveNet.

Overall program area increases are expected to be 41.5% (\$232,017) due to increased participation numbers in core contractual service program offerings with the largest as follows:

- Sports and Fitness (including Gymnastics) 58.1% (\$79,264)
- General Interest 51.4% (\$47,818)
- Rec Station and Funseekers Day Camp 50.2% (\$39,519)
- Visual and Performing Arts 44.3% (\$31,911)
- Martial Arts 20.9% (\$14,951)

Increases are seen in all utilities as rates remain high:

- Electricity 53.0% (\$96,000)
- Natural Gas 63.6% (\$42,000)
- Water & Sewer 9.3% (\$10,000)

An increase in Computer & Hardware Services 208.5% (\$142,947) due to the reclassification of expenses, from Supplies, related to vendor hosted applications.

Health care expenses are decreasing by 19.5% (\$126,712) primarily due to individual employee elections.

Supplies: Expenses are decreasing by 10.9% (\$78,486) primarily due to a decrease in Computer Software 87.4% (\$143,892) in relation to the reclassification, to Services, of expenses related to vendor hosted applications. Increases in custodial supplies 46.1% (\$22,550) and program supplies 20.7% (\$35,475) partially offset the decrease.

Transfers: Transfer expenses include \$2,404,885 to the Capital Improvements Fund for 2024 capital projects and \$26,368 to the General Fund for adult athletic league field maintenance.

2024 BUDGET: FUND SUMMARY



Minor Funds in the Recreation Fund

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 2023 Budget revenue is decreasing by 12.5% (\$96,833) due to a decrease in Property Tax revenue.

Expenses in the SRA Fund are increasing by 115.5% (\$858,456) as compared to the 2023 Budget and the SRA Fund will have a net deficit of \$908,500 (revenues minus expenses) to fund accessibility improvements as described below.

Wages are increasing by 12.4% (\$23,504) primarily due to the proposed annual merit increase for staff who provide inclusion services.

Services expenses are increasing by 10.3% (\$26,052) due to an increase in consulting services (\$30,000) to update the District's ADA transition plan, offset by a decrease in program services (\$5,456).

Supplies are increasing by \$400 for projected accessibility supplies for participants.

Capital is increasing by \$808,500 as compared to 2023 for accessibility improvements. Proposed 2024 capital projects (\$1,108,500) include: Pioneer Park improvements (\$200,000), Dog Park construction (\$500,000), various paving projects (\$100,000), Kies Recreation Center improvements (\$67,000), Pick Park development (\$200,000), and Ray Graham floor refinishing (\$41,500).

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| SRA Department Revenues | | | | | | |
| Taxes | 837,307 | 838,872 | 775,122 | 678,289 | (96,833) | -12.5% |
| Interest | 553 | 3,771 | 2,000 | 14,800 | 12,800 | 640.0% |
| Total Revenues | 837,860 | 842,643 | 777,122 | 693,089 | (84,033) | -10.8% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| SRA Department Expenses | | | | | | |
| Salaries & Wages | 147,926 | 171,691 | 188,972 | 212,476 | 23,504 | 12.4% |
| Services | 223,555 | 240,658 | 253,161 | 279,213 | 26,052 | 10.3% |
| Supplies | 24 | 531 | 1,000 | 1,400 | 400 | 40.0% |
| Capital | - | 598,000 | 300,000 | 1,108,500 | 808,500 | 269.5% |
| Total Expenses | 371,505 | 1,010,880 | 743,133 | 1,601,589 | 858,456 | 115.5% |
| Net | 466,355 | (168,237) | 33,989 | (908,500) | (942,489) | -2772.9% |

2024 BUDGET: FUND SUMMARY



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 rentals

As compared to the 2023 Budget, Museum Fund revenue is increasing by 11.6% (\$34,703) and while the Fund is projected to generate a net budget deficit of \$44,372 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 2024 to meet targeted balances.

Wages reflect an increase of 17.5% (\$19,690) due to the proposed annual merit increase for horticulture staff.

Services reflect an increase of 4.4% (\$3,013) primarily due to an increase in health care expenses 74.1% (\$13,681) offset by a decrease in telephone expenses 98.4% (\$5,736), alarm expenses 53.7% (\$5,882) and water & sewer 37.5% (\$3,000).

Repairs increase by 111.1% (\$5,000) due to the addition of contractual structural maintenance.

Supplies are budgeted to increase by 19.1% (\$7,000) as compared to 2023, primarily due to anticipated supply cost increases and the replacement of the circulating pump for the conservatory pond (\$2,000).

Capital expenditures of \$44,372 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.

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------------|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| Museum Department Revenues | | | | | | |
| Taxes | 297,853 | 268,966 | 298,346 | 331,492 | 33,146 | 11.1% |
| Donations, Advertising, Sponsorships | 374 | 9,080 | 400 | 400 | - | 0.0% |
| Program Fees | - | - | 350 | 350 | - | 0.0% |
| Interest | (102) | (373) | 643 | 2,200 | 1,557 | 242.1% |
| Total Revenues | 298,125 | 277,673 | 299,739 | 334,442 | 34,703 | 11.6% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|-----------------------------------|----------------|----------------|-----------------|-----------------|----------------------------|--------------------------|
| Museum Department Expenses | | | | | | |
| Salaries & Wages | 107,771 | 100,031 | 112,798 | 132,488 | 19,690 | 17.5% |
| Services | 47,241 | 47,713 | 68,241 | 71,254 | 3,013 | 4.4% |
| Repairs | 4,500 | 2,891 | 4,500 | 9,500 | 5,000 | 111.1% |
| Supplies | 22,890 | 36,605 | 36,660 | 43,660 | 7,000 | 19.1% |
| Capital | - | - | 77,500 | 44,372 | (33,128) | -42.7% |
| Transfers/Debt | 77,540 | 77,540 | 77,540 | 77,540 | - | 0.0% |
| Total Expenses | 259,942 | 264,780 | 377,239 | 378,814 | 1,575 | 0.4% |
| Net | 38,183 | 12,893 | (77,500) | (44,372) | 33,128 | -42.7% |

2024 BUDGET: FUND SUMMARY



DEBT SERVICE FUND

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

As compared to the 2023 Budget, revenue in this Fund exhibits an increase of 3.8% (\$52,616) primarily due to an increase in property taxes (\$51,416). The 2023 Proposed Budget is projected to have a net surplus of \$393 (revenues minus expenses).

Debt service expenses in this fund are proposed to decrease by 3.8% (\$52,223) due to an increase in transfers (\$56,555) offset by a decrease in debt payments (\$5,180).

Transfers of \$402,307 to the Capital Improvements Fund (\$265,472) and the Paving & Lighting Fund (\$136,835) for 2024 capital projects including: Pioneer Park Playground renovation and various paving projects.

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|-----------------------------------|------------------|------------------|------------------|------------------|----------------------------|--------------------------|
| Debt Service Fund Revenues | | | | | | |
| Taxes | 1,287,313 | 1,303,448 | 1,368,316 | 1,419,732 | 51,416 | 3.8% |
| Transfers | 254,009 | 254,288 | - | - | - | 0.0% |
| Interest | 15 | 641 | 2,000 | 3,200 | 1,200 | 60.0% |
| Total Revenues | 1,541,337 | 1,558,377 | 1,370,316 | 1,422,932 | 52,616 | 3.8% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|-----------------------------------|------------------|------------------|------------------|------------------|----------------------------|--------------------------|
| Debt Service Fund Expenses | | | | | | |
| Services | 8,400 | 8,281 | 7,152 | 8,000 | 848 | 11.9% |
| Transfers/Debt | 1,435,605 | 1,552,959 | 1,363,164 | 1,414,539 | 51,375 | 3.8% |
| Total Expenses | 1,444,005 | 1,561,240 | 1,370,316 | 1,422,539 | 52,223 | 3.8% |
| Net | 97,332 | (2,863) | - | 393 | 393 | 100.0% |

2024 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 2023 Budget, the Capital Improvement Fund exhibits an increase of 94.6% (\$2,544,963) in revenue and an increase of 76.7% (\$2,453,761) in expenses due to increased proposed capital project spending in 2024.

Donations, Advertising, Sponsorships revenue is increasing by 12927.3% (\$711,000) as compared to the 2023 Budget, primarily due to a pending opportunity to have the replacement of the flat roof at Courts Plus, including installation of solar panels, be funded through a Power Purchase Agreement (PPA) with a qualified solar provider (\$614,000).

Grant revenue is increasing by 100.0% (\$1,040,300) as compared to the 2023 Budget, this increase includes multiple grants either awarded to the District, or are pending, for 2024 capital projects.

- Open Space Lands Acquisition and Development Grant – Pick Park Development (\$340,300)
- Illinois Department of Commerce and Economic Opportunity Grant – Kies Recreation Center improvements (\$250,000)
- Illinois Department of Commerce and Economic Opportunity Grant – Dog Park (\$250,000) - pending
- Illinois Department of Commerce and Economic Opportunity Grant – Butterfield Park Ball field improvements (\$200,000) - pending

Transfers of cash and investments from other Funds is increasing by 29.8% (\$797,963) as transfers from the General Fund (\$804,133), the Recreation Fund (\$2,404,885), and Debt Service Fund (\$265,472) are proposed in order to complete the proposed 2024 capital projects (\$3,474,490).

Capital expenditures budgeted for 2024 are \$5,653,530 which is a 76.7% (\$2,453,761) increase as compared to the 2023 Budget and include two major Vision 2020 new development projects - the dog park and Pick Park (see pages 171-172 for a detailed overview of capital plan spending).

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--|------------------|------------------|------------------|------------------|----------------------------|--------------------------|
| Capital Improvement Fund Revenues | | | | | | |
| Donations, Advertising, Sponsorships | 199,050 | 187,500 | 5,500 | 716,500 | 711,000 | 12927.3% |
| Grants | - | - | - | 1,040,300 | 1,040,300 | 100.0% |
| Transfers | - | 1,605,500 | 2,676,527 | 3,474,490 | 797,963 | 29.8% |
| Bond, Insurance, Other Proceeds | 1,606,457 | 53,742 | - | - | - | 0.0% |
| Interest | 1,171 | 2,902 | 7,500 | 3,200 | (4,300) | -57.3% |
| Total Revenues | 1,806,678 | 1,849,644 | 2,689,527 | 5,234,490 | 2,544,963 | 94.6% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--|------------------|------------------|------------------|------------------|----------------------------|--------------------------|
| Capital Improvement Fund Revenues | | | | | | |
| Capital | 1,859,902 | 2,837,229 | 3,199,769 | 5,653,530 | 2,453,761 | 76.7% |
| Total Expenses | 1,859,902 | 2,837,229 | 3,199,769 | 5,653,530 | 2,453,761 | 76.7% |
| Net | (53,224) | (987,585) | (510,242) | (419,040) | 91,202 | -17.9% |

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, with proceeds restricted for this purpose

Expenses include

Capital projects and paving supplies

As compared to the 2023 Budget, Paving and Lighting revenue is increasing by 18.7% (\$45,846) due to a proposed increase in budgeted property **Taxes** 3.3% (\$4,950) and an increase in **Transfers** 42.6% (\$40,896) from the Debt Service Fund for 2023 proposed capital projects.

The 2023 budget proposes expenses increasing by 18.7% (\$43,650) due to 2024 capital projects (\$277,300) including: Paving Projects (\$223,500) and Sealcoating (\$53,800) (see pages 167-182 for a detailed overview of capital plan spending).

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| Paving & Lighting Fund Revenues | | | | | | |
| Taxes | 140,166 | 139,185 | 148,500 | 153,450 | 4,950 | 3.3% |
| Transfers | - | - | 95,939 | 136,835 | 40,896 | 42.6% |
| Interest | 15 | 458 | 500 | 500 | - | 0.0% |
| Total Revenues | 140,181 | 139,643 | 244,939 | 290,785 | 45,846 | 18.7% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--|----------------|------------------|----------------|----------------|----------------------------|--------------------------|
| Paving & Lighting Fund Expenses | | | | | | |
| Capital | - | 350,405 | 233,650 | 277,300 | 43,650 | 18.7% |
| Total Expenses | - | 350,405 | 233,650 | 277,300 | 43,650 | 18.7% |
| Net | 140,181 | (210,762) | 11,289 | 13,485 | 2,196 | 19.5% |

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 2023 Budget, Sugar Creek Golf Course revenues are projected to decrease by 33.5% (\$661,479) with expenses also decreasing by 29.8% (\$534,349), following completion of the 2023 restoration of Sugar Creek Golf Course creek. Overall, the Fund exhibits a net surplus of \$54,552.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is decreasing by 6.9% (\$8,881) as compared to the 2023 Budget. Decreases in junior golf instruction (\$13,150) offset by an increase in driving range instruction (\$3,144) determined by an average of the previous three-years.

Rental revenue is projected to increase 4.4% (\$9,875) as compared to the 2023 Budget, primarily due to an increase in riding cart rentals (\$14,355) offset by a decrease in banquet rentals (\$4,000).

Passes, Memberships, Daily Use revenue is projected to increase overall by 5.1% (\$40,231) as compared to the 2023 Budget. Specifically, daily use fees are projected to increase 5.9% (\$36,375) and driving range fees generated are projected to increase by 2.4% (\$3,856) based on the average of the previous three-years.

Merchandise Sales revenue is decreasing at the golf course by 18.0% (\$29,888) as compared to the 2023 Budget, based on projected decreases in beer/wine sales 18.7% (\$14,000), food sales 22.9% (\$3,146), soft drink sales 27.1% (\$7,442), and liquor sales 27.4% (\$5,300), all based upon prior three-year averages.

Transfer revenue is decreasing by 100.0% (\$672,516) compared to the 2023 budget due to the transfer from the Recreation Fund to the Golf Course Fund in 2023 for the creek restoration project.

Sugar Creek Golf Course Fund Expenses

Wages are increasing by 6.0% (\$25,283) as compared to the 2023 Budget due to proposed annual merit increase.

Services are increasing by 20.5% (\$47,379) overall as compared to the 2023 Budget, primarily due to increases in equipment rentals (\$14,760), a new lease for golf cart rentals and custodial maintenance (\$19,700) services for May-October. Various other increases include FICA (\$1,935), continuing education (\$3,000), business insurance (\$1,553), finance/bank charges (\$5,000), electricity (\$3,000), and banquet equipment (\$2,100).

Repairs are increasing by 13.4% (\$4,655) from the 2023 Budget due to building (\$1,000), plumbing system (\$1,855), and equipment (\$1,500) repairs.

Supplies are decreasing by 3.1% (\$6,150) as compared to the 2023 Budget primarily due to the removal of 2023 budgeted items for replacement of equipment & furniture (\$12,500). Decreases are offset by an increase in building supplies (\$7,450) due to separation of duties between the golf course and facilities functions.

2024 BUDGET: FUND SUMMARY



Capital expenses are decreasing by 75.3% (\$605,516) as compared to the 2023 Budget due to completion of the creek restoration project. Included is \$106,759 for grounds equipment, \$60,000 for replacement of the clubhouse roof shingles, \$20,000 for bridge repair engineering, and \$12,000 for sealcoating and striping of the main parking lot, totaling \$198,759 in proposed 2024 capital projects.

Transfer expenses remain the same as compared to the 2023 Budget with the repayment of debt owed to the District (\$50,000).

Debt Payment expenses remain the same as compared to the 2023 Budget with the repayment of debt owed to the Village of Villa Park (\$50,000).

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|---|------------------|------------------|------------------|------------------|----------------------------|--------------------------|
| Sugar Creek Golf Course Revenues | | | | | | |
| Grants | 21,230 | 293,267 | - | - | - | 0.0% |
| Program Fees | 110,690 | 125,817 | 128,050 | 119,169 | (8,881) | -6.9% |
| Rentals, Leases | 196,318 | 197,875 | 224,025 | 233,900 | 9,875 | 4.4% |
| Passes, Memberships, Daily Uses | 714,025 | 689,320 | 781,225 | 821,456 | 40,231 | 5.1% |
| Merchandise Sales | 125,311 | 135,391 | 165,625 | 135,737 | (29,888) | -18.0% |
| Transfers | - | - | 672,516 | - | (672,516) | -100.0% |
| Bond, Insurance, Other Proceeds | 167 | 136,460 | - | - | - | 0.0% |
| Interest | 44 | 312 | 500 | 200 | (300) | -60.0% |
| Total Revenues | 1,167,785 | 1,578,442 | 1,971,941 | 1,310,462 | (661,479) | -33.5% |

| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|---|----------------|----------------|------------------|------------------|----------------------------|--------------------------|
| Sugar Creek Golf Course Expenses | | | | | | |
| Salaries & Wages | 380,750 | 408,136 | 420,372 | 445,655 | 25,283 | 6.0% |
| Services | 118,728 | 176,086 | 231,620 | 278,999 | 47,379 | 20.5% |
| Repairs | 10,866 | 24,550 | 34,850 | 39,505 | 4,655 | 13.4% |
| Supplies | 171,680 | 190,330 | 199,142 | 192,992 | (6,150) | -3.1% |
| Capital | 117,967 | 162,838 | 804,275 | 198,759 | (605,516) | -75.3% |
| Transfers/Debt/Misc | 12,303 | 34,030 | 100,000 | 100,000 | - | 0.0% |
| Total Expenses | 812,294 | 995,970 | 1,790,259 | 1,255,910 | (534,349) | -29.8% |
| Net | 355,491 | 582,472 | 181,682 | 54,552 | (127,130) | -70.0% |

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. 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 in each of the operating funds using the management information services. An overview of these expenses begins on page 138.

2024 BUDGET: FUND SUMMARY



2024 Budget Interfund Transfer Summary

The 2024 interfund transfers are identified in the table below. Transfers appear in the budget as required to authorize expenditures 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 | (804,133) | (2,404,885) | | (402,307) | | 3,474,490 | 136,835 | | - |
| C Repayment of Outstanding SCGC Debt | 50,000 | | | | (100,000) | | | 50,000 | - |
| D Wilder Mansion Public Events | | 77,540 | (77,540) | | | | | | - |
| <i>Amounts in parenthesis () are transfers out of the fund</i> | | | | | | | | | |
| Revenues | 76,368 | 77,540 | - | - | - | 3,474,490 | 136,835 | 50,000 | 3,815,233 |
| Expenses | (804,133) | (2,431,253) | (77,540) | (402,307) | (100,000) | - | - | - | (3,815,233) |
| Total | (727,765) | (2,353,713) | (77,540) | (402,307) | (100,000) | 3,474,490 | 136,835.00 | 50,000 | - |

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.
- Transfers of \$3,611,325 from the General Fund (\$804,133), the Recreation Fund (\$2,404,885), and the Debt Service Fund (\$402,307) to the Capital Improvements Fund (\$3,474,490) and to the Paving & Lighting Fund (\$136,835) 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 repayment of outstanding debt held by each agency.
- 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 organizations, and District meetings, trainings) at Wilder Mansion.

2024 BUDGET: REVENUE ANALYSIS



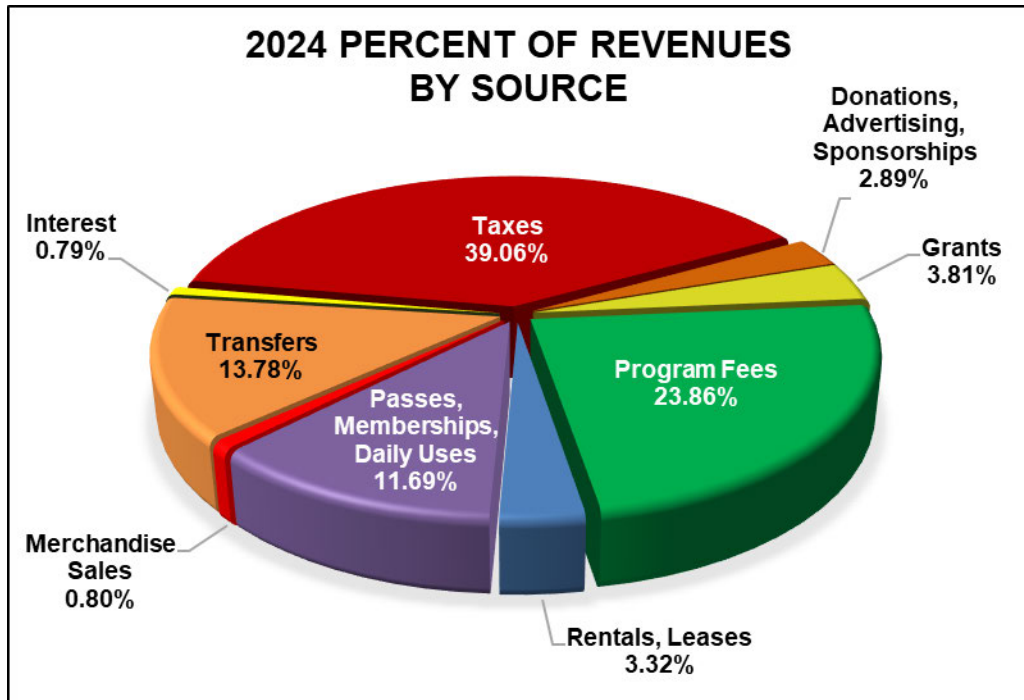
The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: 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 63 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 proprietary funds, 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.

2024 BUDGET: REVENUE ANALYSIS



The graph below illustrates the percentage of revenue projected for each source for 2024.



The table below summarizes revenue from all sources including 2021 and 2022 Actual revenue, 2023 budget revenue and the 2024 projected budget difference and percentage change in revenue as compared to the 2023 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

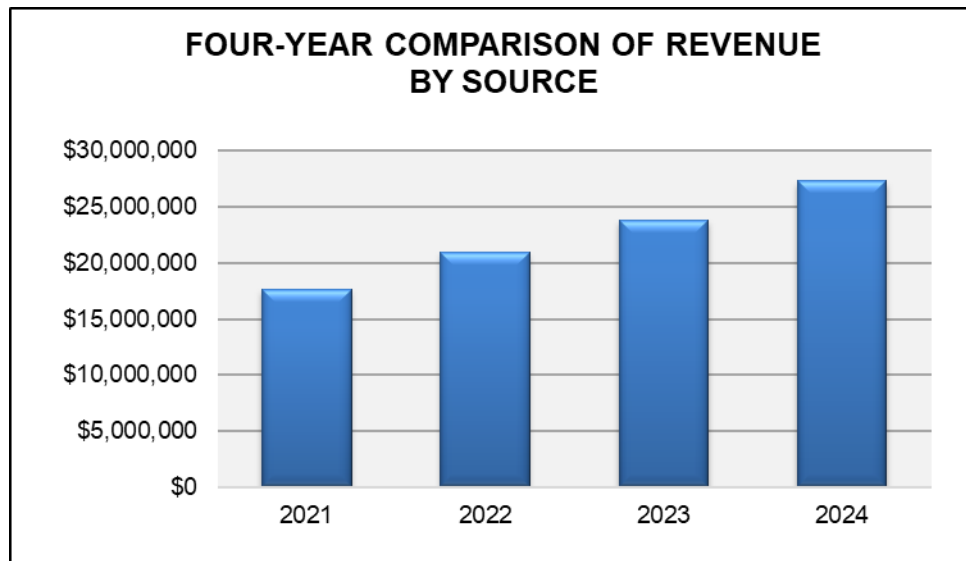
| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|--------------------------|
| Taxes | 9,590,771 | 10,151,652 | 10,079,178 | 10,675,126 | 595,948 | 5.9% |
| Donations, Advertising, Sponsorships | 260,674 | 273,335 | 78,000 | 791,000 | 713,000 | 914.1% |
| Grants | 21,230 | 557,926 | 672,516 | 1,040,300 | 367,784 | 54.7% |
| Program Fees | 2,733,992 | 4,218,533 | 5,354,150 | 6,522,398 | 1,168,248 | 21.8% |
| Rentals, Leases | 697,649 | 769,876 | 815,576 | 914,211 | 98,635 | 12.1% |
| Passes, Memberships, Daily Uses | 2,119,194 | 2,541,451 | 2,928,336 | 3,219,141 | 290,805 | 9.9% |
| Merchandise Sales | 216,939 | 232,905 | 250,436 | 218,647 | (31,789) | -12.7% |
| Transfers | 357,917 | 1,963,696 | 3,598,890 | 3,765,233 | 166,343 | 4.6% |
| Bond, Insurance, Other Proceeds | 1,632,565 | 224,138 | 7,931 | - | (7,931) | -100.0% |
| Interest | 12,756 | 23,168 | 44,676 | 216,700 | 172,024 | 385.0% |
| Total Revenues | 17,643,687 | 20,956,680 | 23,829,689 | 27,362,756 | 3,533,067 | 14.8% |

The total 2024 proposed revenue for all funds is \$27,362,756. This represents a 14.8% increase from the 2023 Budget.

2024 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 55.0% of total revenues. The 2024 Budget reflects a 27.3% increase in budgeted non-tax revenues (excluding transfers and other proceeds) as compared to the 2023 budget, meeting policy with non-tax revenues projected to account for 54.8% of total revenues.



2024 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 2024 budget.

39.01%

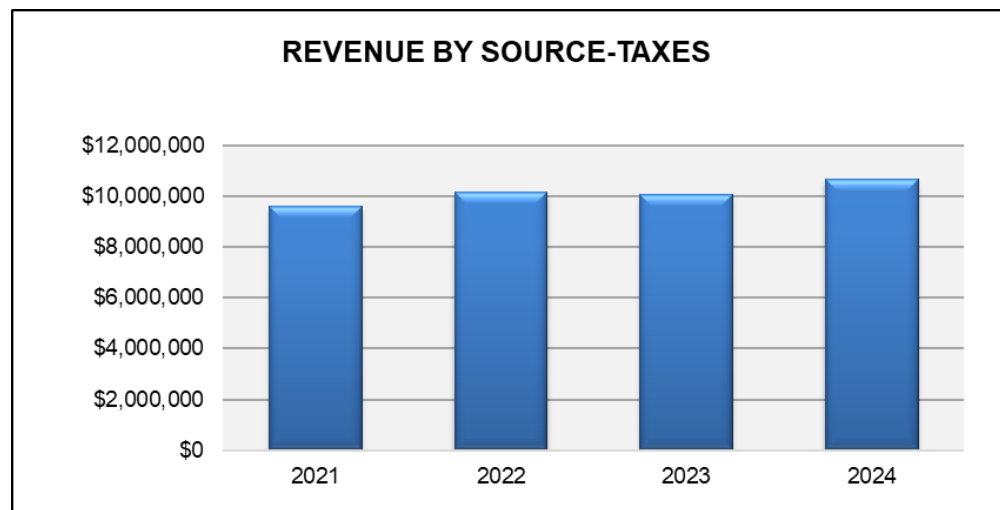
PROPERTY AND CORPORATE REPLACEMENT TAXES

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 2023 Budget, net tax revenues are projected to increase by 5.9% (\$595,948).

The 2024 Budget reflects an increase in Property Tax revenue of \$377,041 compared to the approved extension in the prior levy year which came in higher than was budgeted in 2023. The increase is primarily due to increases in the Consumer Price Index (CPI) of 6.5%; therefore, the Property Tax Limitation Law goes into effect and 5.0% is used (further details can be found on the next page), along the projected EAV increase of 4.10% for the proposed tax levy. Overall, the 4.44% increase from the approved property tax extension will assist in funding proposed operating expenditures in the 2024 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 2024 budgeted replacement tax revenue is increasing by \$179,000 (60.5%) as compared to the prior year. The following chart illustrates 2021 and 2022 actual total tax revenue and budget from 2023 and 2024.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 9,590,771 | 10,151,652 | 10,079,178 | 10,675,126 | 595,948 | 5.9% |



2024 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 32nd 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 2023 levy, property assessments were not finalized by the township assessor's offices; therefore, the prior three-year average of 4.10% is being used to estimate the projected EAV. Total new construction is estimated at approximately \$33,510,413, based on the most recent three-year average and the applicable CPI for the twelve-month period ending December 31, 2022 is 6.5%; therefore, the Property Tax Limitation Law goes into effect and 5.0% is used.

| 2023 LIMITING RATE | | | | |
|------------------------------|---|----------------------------|---|---------------|
| Prior Year Levy | | | | |
| <u>Including Cook County</u> | | <u>CPI %</u> | | |
| 7,707,469 | X | 1 + 5.0% | = | 8,092,842 |
| Prior Year EAV | | | | |
| + 4.10% Increase | | + New Construction | | |
| | | | | 0.2615 |
| <u>(DuPage & Cook)</u> | | <u>(DuPage & Cook)</u> | | |
| 3,129,280,458 | - | 34,884,340 | = | 3,094,396,118 |

2024 BUDGET: REVENUE ANALYSIS



Based upon those assumptions, the District's limiting rate (excluding SRA and Bond and Interest) is calculated at 0.2615. After calculating the levy using this rate, the total increase would equate to \$377,041 in additional tax dollars which excludes any changes to the Debt Service Fund. This 4.44% increase will assist in funding proposed operating expenditures in the 2024 Budget including:

- adherence to the continued State mandated increase in the minimum wage
- increased contractual services - mowing of select park sites along with natural area management (\$50,000), "Back of House" pump room/mechanical operations at both outdoor aquatic facilities (\$65,000) and seasonal brochure production (\$24,000)
- a 10% increase in District contributions to employee health care premiums in order to remain competitive in the employment market for both retention and recruitment
- expanded full-time park maintenance and facilities project management and operations (2 full-time employees)
- expanded full-time recreation programming staffing in order to address community demand (1 full-time employee)
- inflationary cost increases that continue to affect many budget lines with inflation for the 12-month period ending December 31, 2022 at 6.5% and having spiked higher in August 2023 than in any of the prior twelve months
- adequate funds for current and future required preventive maintenance of the District's capital assets (projected at nearly \$30 million over the next 10 years)

Tax Levy Formulas for the Proposed 2024 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 2024 Budget lists an increase of \$353,000 in order to both cover expenses noted above and meet its reserve target.
 - The proposed levy in the Recreation Fund for the 2024 Budget lists an increase of \$33,000 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 decrease in the District's IMRF contribution rate (from 5.72% to 5.39%) as a result of positive investment returns in 2022 for IMRF, 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 (\$316,766) is recommended.
 - Increases are also recommended in the FICA (\$270,189) and Liability (\$43,898) Funds that will allow both funds to maintain Tier 1 reserves at appropriate levels while covering their projected expenses.

2024 BUDGET: REVENUE ANALYSIS



- The proposed levy in the Audit Fund for the 2024 Budget is proposed to increase by \$57,226 in order to cover both its operating expenses and meet its reserve targets.
- 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 \$4,698.
- The last tax levies to evaluate are the SRA and Museum Funds.
 - The proposed levy in the Museum Fund for the 2024 Budget is proposed to increase by \$31,231 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 2024 park and facility accessibility improvements (for which funds were accumulated over the past few years) including development of both the dog park and Pick Park; therefore, a decrease in the tax levy of \$99,435 is recommended in the SRA fund.

| TAX FUND | Statutory Rate Limit (if applicable) | 2022 Extensions (DuPage & Cook) | Proposed 2024 Budget Proposed 2023 Levy | 2023 Proposed Increase/(Decrease) | % Increase/ Decrease(-) | 2023 Tax Rate Extended |
|-------------------------------------|---|------------------------------------|---|---|----------------------------|---------------------------|
| General | 0.3500 | 3,826,680 | 4,179,680 | 353,000 | 9.22% | 0.1336 |
| Recreation | 0.3700 | 2,272,561 | 2,305,561 | 33,000 | 1.45% | 0.0737 |
| Museum | 0.0700 | 303,609 | 334,840 | 31,231 | 10.29% | 0.0107 |
| IMRF | None | 348,700 | 31,934 | (316,766) | -90.84% | 0.0010 |
| FICA | None | 477,959 | 748,148 | 270,189 | 56.53% | 0.0239 |
| Liability Insurance | None | 327,658 | 371,556 | 43,898 | 13.40% | 0.0119 |
| Audit | 0.0050 | 0 | 57,226 | 57,226 | 100.00% | 0.0018 |
| Paving & Lighting | 0.0050 | 150,302 | 155,000 | 4,698 | 3.13% | 0.0050 |
| Aggregate Extension | | 7,707,469 | 8,183,945 | 476,476 | 6.18% | 0.2615 |
| Special Recreation | 0.0400 | 784,575 | 685,140 | (99,435) | -12.67% | 0.0219 |
| Bond & Interest | None | 1,367,745 | 1,419,732 | 51,987 | 3.80% | 0.0454 |
| Total (Aggr. Ext + Bond & Interest) | | 9,859,789 | 10,288,817 | 429,028 | 4.35% | 0.3288 |

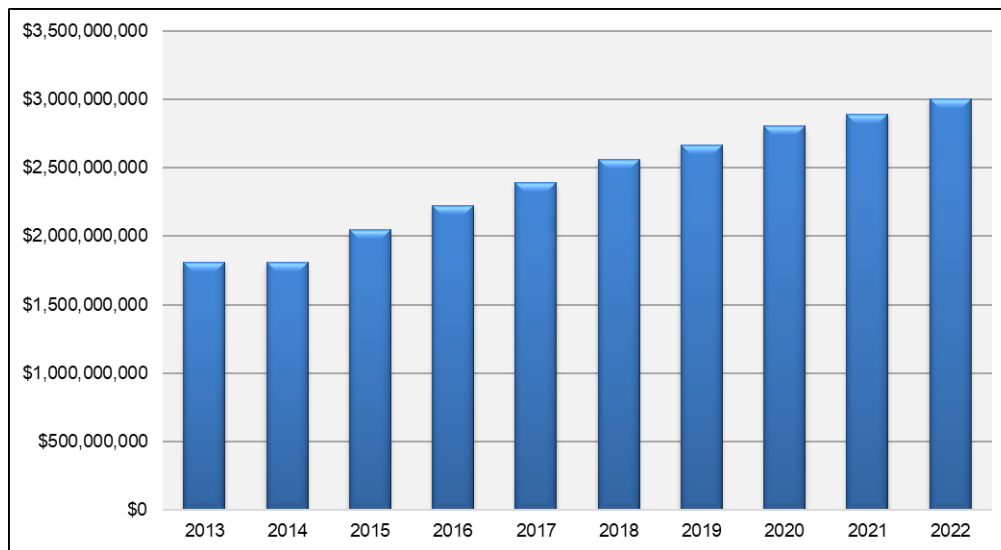
Since the tax levy does not exceed the prior year aggregate extension plus special recreation by more than 5%, the District is not required to hold a Truth in Taxation public hearing based on Truth in Taxation Act requirements. The Park Board approved the 2023 Tax Levy Resolution on October 9, 2023 and will consider approval of the 2023 Tax Levy Ordinance on December 11, 2023 (for taxes to be levied in 2023 and extended in 2024).

2024 BUDGET: REVENUE ANALYSIS

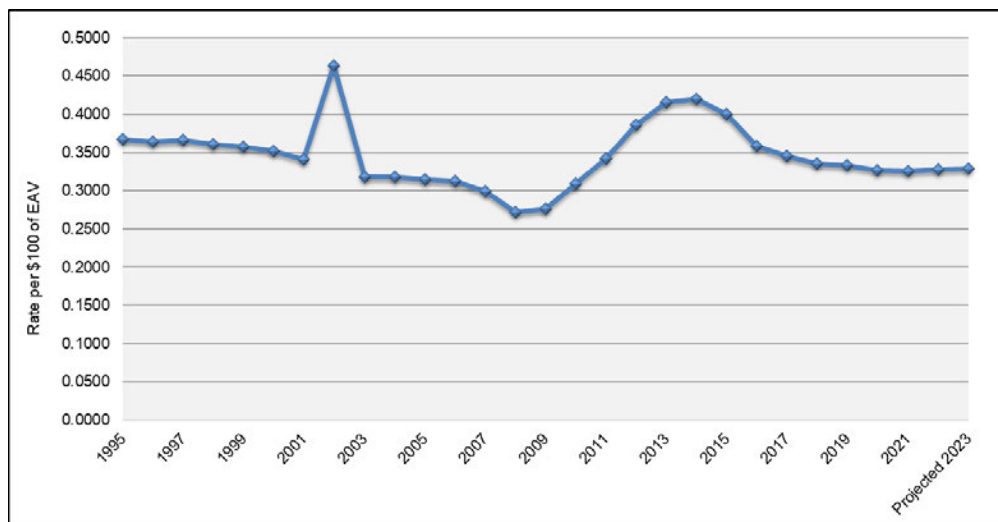


EAV and Property Tax Rate

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 4.10%. 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 2024 and the levy growth rate was estimated at 4.44%, the tax rate is proposed to increase by 0.0024.

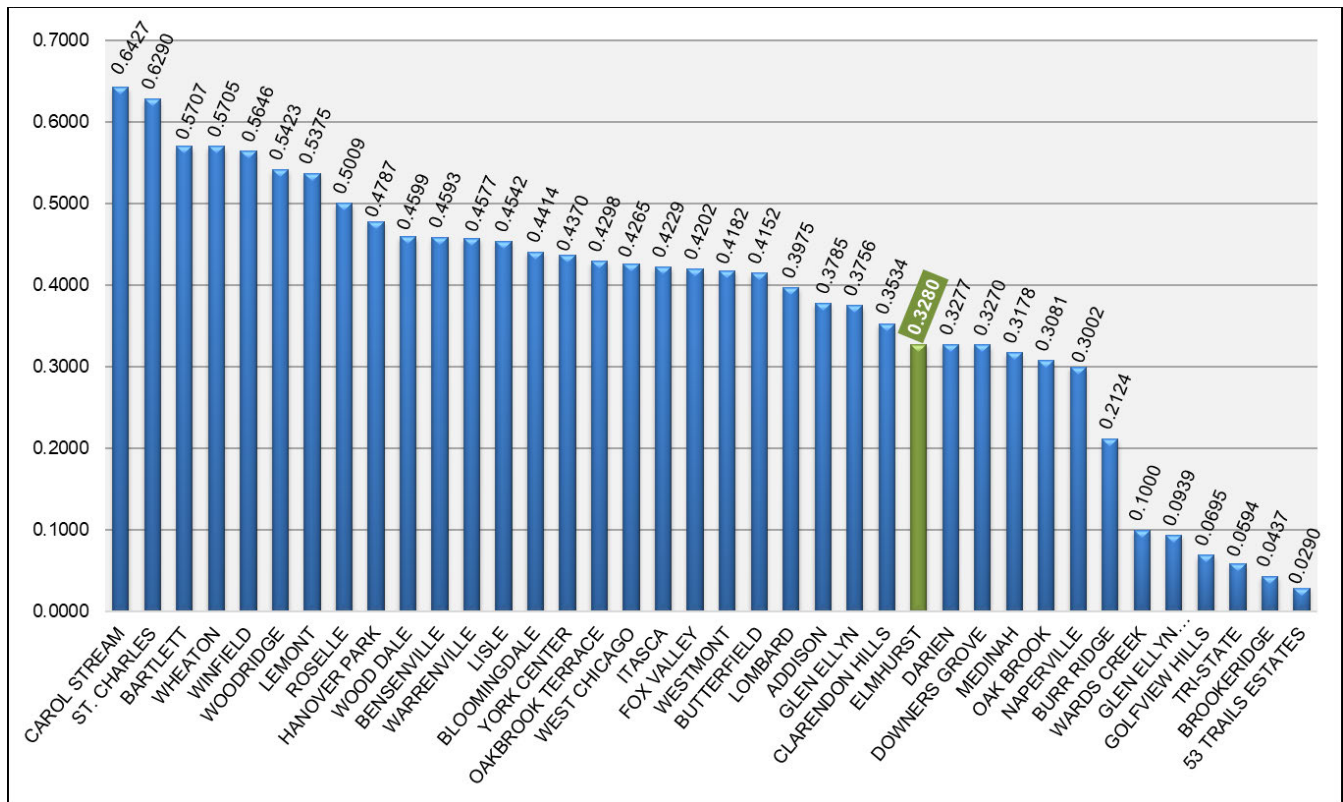


2024 BUDGET: REVENUE ANALYSIS



Comparison of Park District Tax Rates

The graph below illustrates the 2022 tax rates for park districts in DuPage County with the District's rate noted in green. As has been the case for many years, the District's tax rate continues to be below the average Park District tax rate in DuPage County, and in the lower third of all districts, based on the final 2022 Levy.



2024 BUDGET: REVENUE ANALYSIS



Impact on the Taxpayer

For the 2023 tax levy, the assessed value of a home is projected to increase by 4.10% from the prior year. A homeowner with a home valued at \$400,000 for the 2023 levy would have an estimated new value of \$416,400, thus paying approximately \$19 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 2024 budgeted tax rate.

| Formula used to calculate taxes: | 2022 Actual Levy | | 2023 Proposed Levy for 2024 Proposed Budget |
|----------------------------------|------------------|----------------|---|
| Fair Market Value | \$400,000 | ↑ 4.10% in EAV | \$416,400 |
| Equalization Factor | 33% | | 33% |
| Equalized Assessed Value (EAV) | \$132,000 | | \$137,412 |
| Less \$6,000 Resident Exemption | \$126,000 | | \$131,412 |
| \$100s of EAV | \$1,260 | | \$1,314 |
| Park District Tax Rate per Levy | 0.3280 | ↑ 0.24% Rate | 0.3288 |
| Approximate Park District Taxes | \$413 | | \$432 |
| Net Annual Change | | | \$19 |

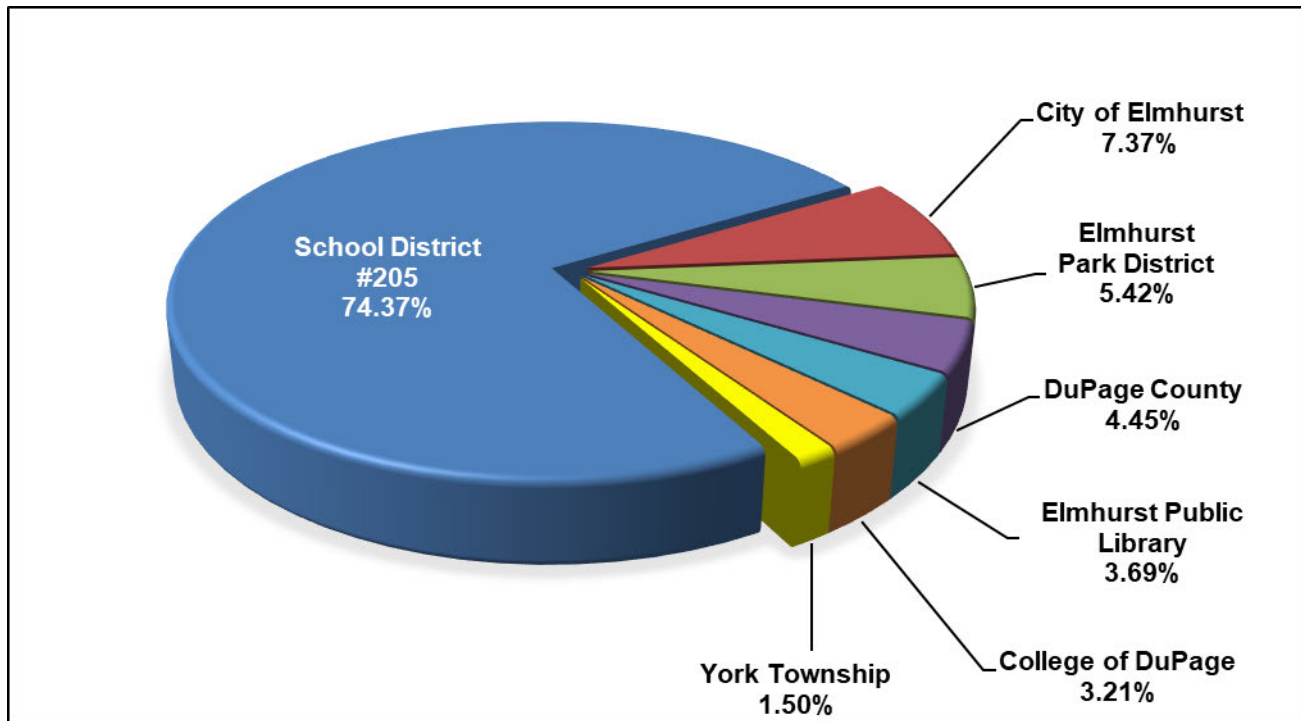


| Fair Market Value of Home | \$416,400 | \$600,000 | \$800,000 | \$1,000,000 |
|---------------------------------|-----------|-----------|-----------|-------------|
| Approximate Park District Taxes | | | | |
| Annual Amount | \$432 | \$631 | \$848 | \$1,065 |
| Monthly Amount | \$36 | \$53 | \$71 | \$89 |
| Daily Amount | \$1.18 | \$1.73 | \$2.32 | \$2.92 |

2024 BUDGET: REVENUE ANALYSIS

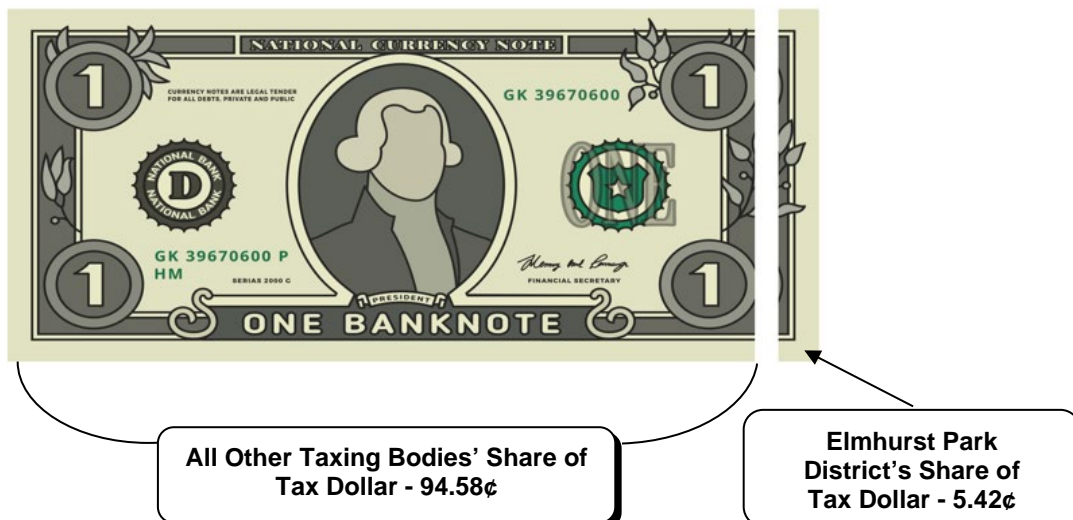
Distribution of 2022 Property Taxes among the Major Taxing Bodies in York Township¹

The following chart illustrates the District's portion (5.42%) of the total York Township tax bill based on the distribution of 2022 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 5.42%. 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.

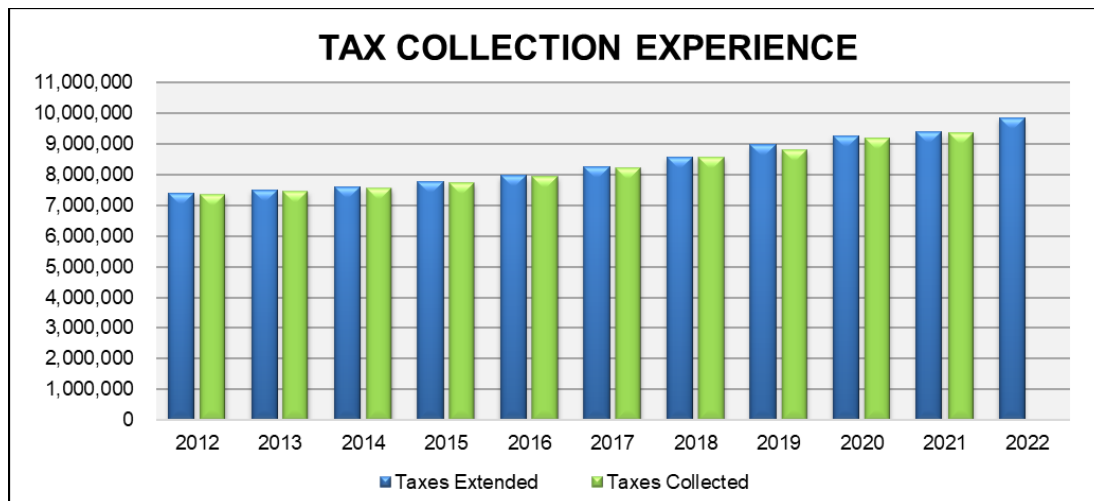
2024 BUDGET: REVENUE ANALYSIS



Collection Rate

The 2024 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. The following graph and chart illustrate the District's tax collection history.

| Levy Year | Taxes Extended | Uncollectibles | Taxes Collected | Percent Collected |
|-----------|----------------|----------------|-----------------|-------------------|
| 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 | 1,977 | 9,397,519 | 99.98% |
| 2022 | 9,859,789 | | TBD | |



2024 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 2022, expected revenue in 2024 reflects a 60.5% increase from the 2023 Budget based on an average of the previous three year actuals. For 2024, proceeds from the Corporate Replacement Tax are budgeted in the General Fund.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 369,318 | 747,261 | 296,000 | 475,000 | 179,000 | 60.5% |

The chart below details the amount of Corporate Replacement Tax budgeted in each Fund. As compared to the 2023 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 |
|-----------------|--------------|--------------|---------------------------|--------------------|---------|
| 475,000 | - | - | - | - | 475,000 |



2024 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

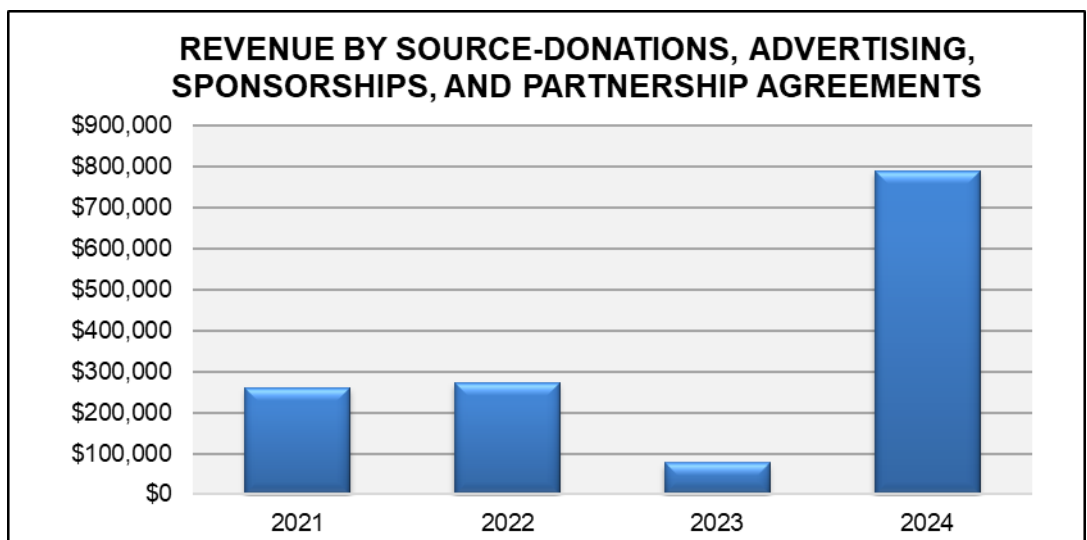
Trends, economic influences, and market conditions.

Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2024 Budget.

DONATIONS, ADVERTISING, SPONSORSHIPS, AND PARTNERSHIP AGREEMENTS

The 2024 Budget includes Donation, Advertising, and Sponsorship revenue totaling \$791,000 is primarily due to a pending opportunity to have the replacement of the flat roof at Courts Plus, including installation of solar panels, be funded through a Power Purchase Agreement (PPA) with a qualified solar provider (\$614,000).

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 260,674 | 273,335 | 78,000 | 791,000 | 713,000 | 914.1% |



In the 2024 Budget, donation, advertising and sponsorship revenues are projected to increase by 914.1% (\$713,000) as compared to the 2023 Budget.

Donations: As compared to the 2023 budget, donation revenue is projected to increase by 12,050.8% (\$711,000) due to a pending opportunity to have the replacement of the flat roof at Courts Plus, including installation of solar panels, be funded through a Power Purchase Agreement (PPA) with a qualified solar provider (\$614,000) and a partnership agreement with Elmhurst University for renovations to Butterfield Park Ballfield #1 (\$100,000).

Advertising: As compared to the 2023 budget, advertising revenue is projected to increase by 14.2% (\$3,000) due to new District-wide advertising opportunities for businesses, including newsletters, website, and on outfield fences.

Sponsorships: As compared to the 2023 budget, sponsorship revenue is projected to remain unchanged.

2024 BUDGET: REVENUE ANALYSIS

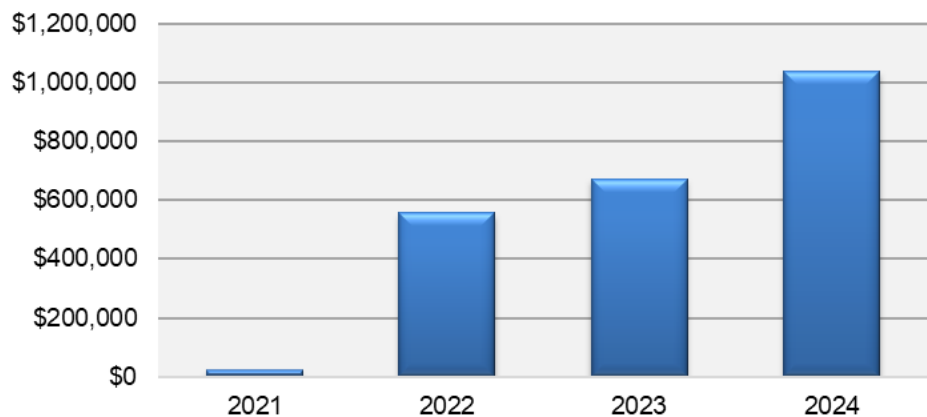


GRANTS

The 2024 proposed budget includes an increase of 54.7% (\$367,784) as compared to the 2023 budget.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 21,230 | 557,926 | 672,516 | 1,040,300 | 367,784 | 54.7% |

REVENUE BY SOURCE-GRANTS



Budgeted grant revenue in 2024 includes multiple grants, either awarded to the District or pending, totaling \$1,040,300 in the Capital Improvements Fund:

- Open Space Lands Acquisition and Development Grant – Pick Park Development (\$340,300)
- Illinois Department of Commerce and Economic Opportunity Grant – Kies Recreation Center improvements (\$250,000)
- Illinois Department of Commerce and Economic Opportunity Grant – Dog Park (\$250,000) - pending
- Illinois Department of Commerce and Economic Opportunity Grant – Butterfield Park Ball field improvements (\$200,000) - pending

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 2024 Budget.

3.80%

2024 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.

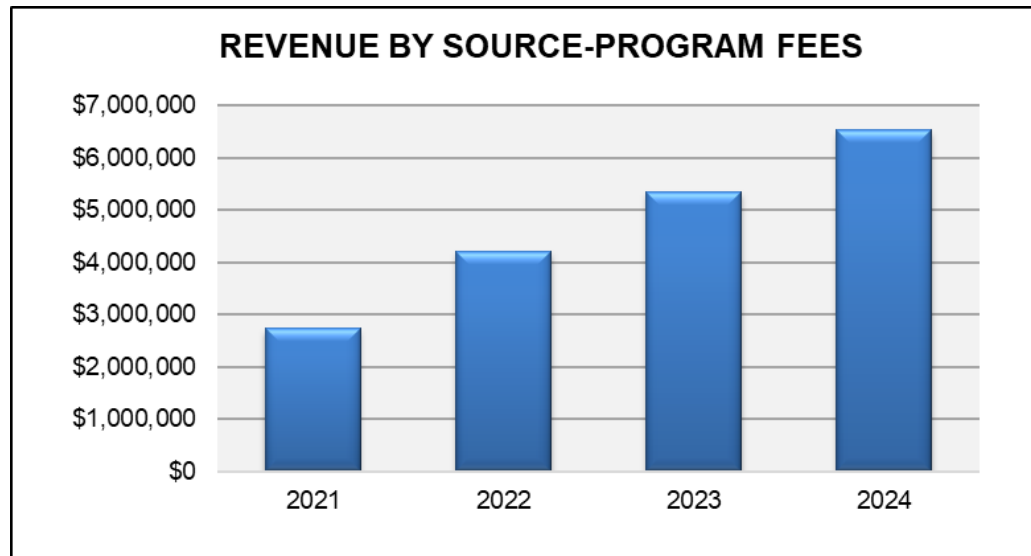
Percent of program fees as compared to total revenues in proposed 2024 Budget.

23.84%

PROGRAM FEES

In the proposed 2024 Budget, overall program fee revenue is projected to increase by 21.8% (\$1,168,248) as compared to the 2023 budget as participation numbers continue to exceed projections. The increase can also be attributed to new and expanded offerings.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 2,733,992 | 4,218,533 | 5,354,150 | 6,522,398 | 1,168,248 | 21.8% |



Recreation: As compared to the 2023 budget, overall program revenues are increasing by 24.7% (\$1,042,320), in the Recreation Function/Department, as participation numbers continue to rise and exceed projections.

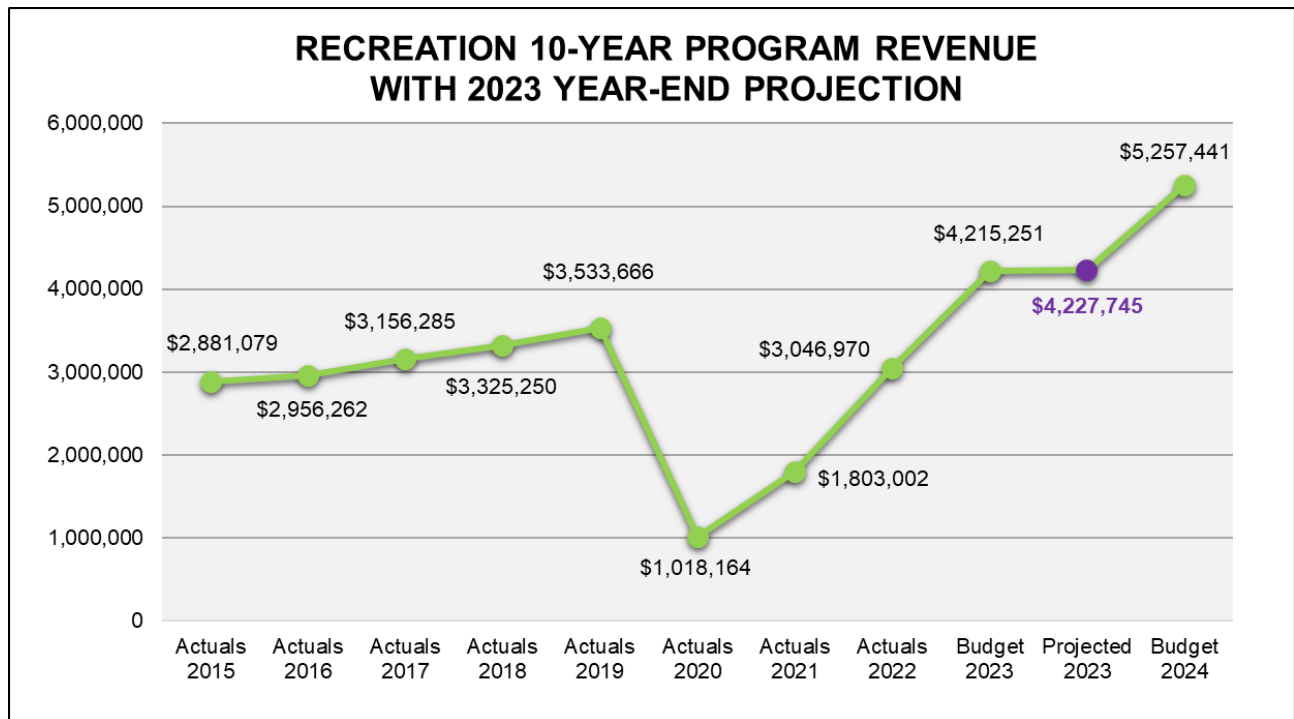
All program areas are projected to increase, with the highest detailed below:

- Rec Station/Summer Camp at 17.2% (\$402,735)
- Sports & Fitness (including Gymnastics) at 40.4% (\$325,819)
- General Interest & Special Events at 82.5% (\$125,997)
- Early Childhood at 22.5% (\$92,296)
- Visual/Performing Arts at 14.4% (\$42,071)
- Trips & Senior Programs at 9.8% (\$5,755)
- Outdoor aquatic programming, including swim lessons, at 31.4% (\$47,517)

2024 BUDGET: REVENUE ANALYSIS



The chart below illustrates the ten-year trend in total recreation program fee revenue from 2015 to 2022 and budgeted revenue for 2023 and 2024 along with 2023 projected year end. Between 2015 and 2019, actual program fee revenue increased by an average of 5.2% 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 participate in District offerings.



Courts Plus: As compared to the 2023 Budget, program revenue at Courts Plus is increasing by 13.7% (\$134,809) as follows:

- Racquet Sports at 20.3% (\$141,665)
- Martial Arts at 19.3% (\$22,770)
- Personal Training at 39.0% (\$19,731)
- Kids Plus Drop-In at 14.2% (\$2,155)

These increases are offset by a decrease in the Industrial Athlete program by 84.0% (\$40,950) due to the program’s corporate partner estimating minimal new participants in 2024.

Sugar Creek Golf Course: Revenue is decreasing by 6.9% (\$8,881) as compared to the 2023 Budget, based on the average of the previous three-year actuals.

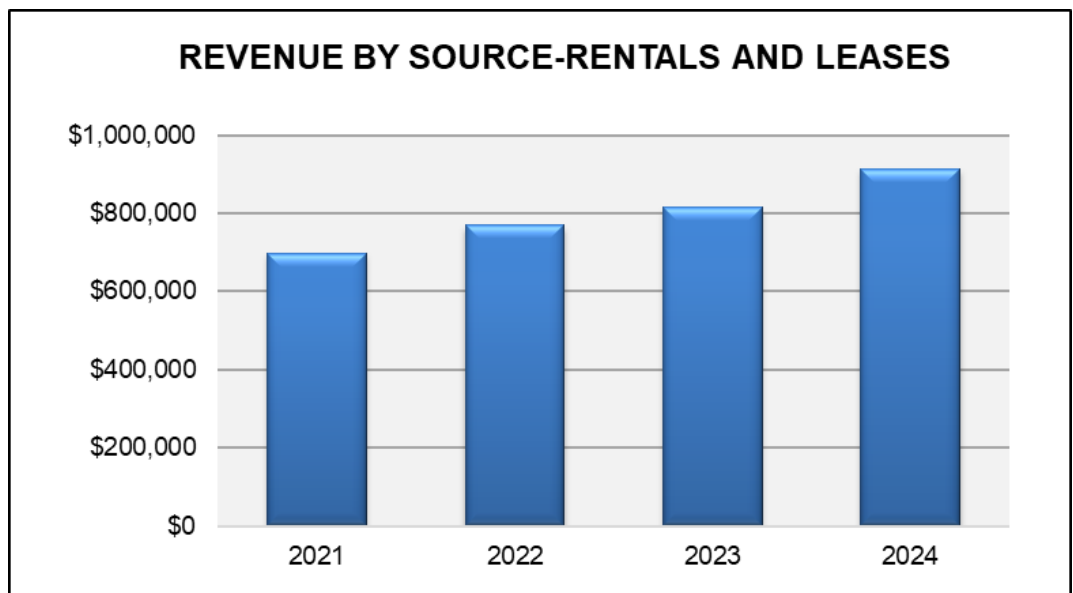
2024 BUDGET: REVENUE ANALYSIS



RENTALS AND LEASES

In the 2024 Budget, rental revenue is projected to increase by 12.1% (\$98,635) as compared to the 2023 Budget due to pandemic-related restrictions having been completely eliminated.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 697,649 | 769,876 | 815,576 | 914,211 | 98,635 | 12.1% |



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 2024 Budget.

3.34%

Outdoor Park and Park Facility Rentals: As compared to the 2023 Budget, Outdoor Park and Facility Rentals are projected to increase by 44.8% (\$79,056). 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:

- Non-AFAC groups by 81.8% (\$18,000)
- AFAC groups by 2,461.8% (\$75,882)

Offset by a decrease in athletic field light fees (\$15,000).

Recreation Facility Rentals: Overall, rental revenue is increasing by 44.5% (\$15,300) compared to the 2023 budget largely due to an increase in pool rental revenue (\$12,300) as a result of increased rental fees at both East End (\$125) and Smalley (\$75). Along with the addition of new cabana rentals (\$1,200) at Smalley.

Special Use Facilities: Overall, rental revenue is decreasing by 1.5% (\$5,596) due to an increase of 5.7% (\$7,604) in Courts Plus rentals offset by a decrease in Wilder Mansion rentals by 5.4% (\$13,200).

Sugar Creek Golf Course Rentals: Revenue is projected to increase 4.4% (\$9,875) due to increases in cart rental revenue (\$13,875) offset by a decrease in banquet rentals (\$4,000).

2024 BUDGET: REVENUE ANALYSIS



PASSES, MEMBERSHIPS, AND DAILY USES

In the proposed 2024 Budget, this revenue source is increasing by 9.9% (\$290,805) as compared to the 2023 Budget, primarily due to a membership fee increase at Courts Plus (\$221,390) and the addition of a Dog Park membership (\$24,520).

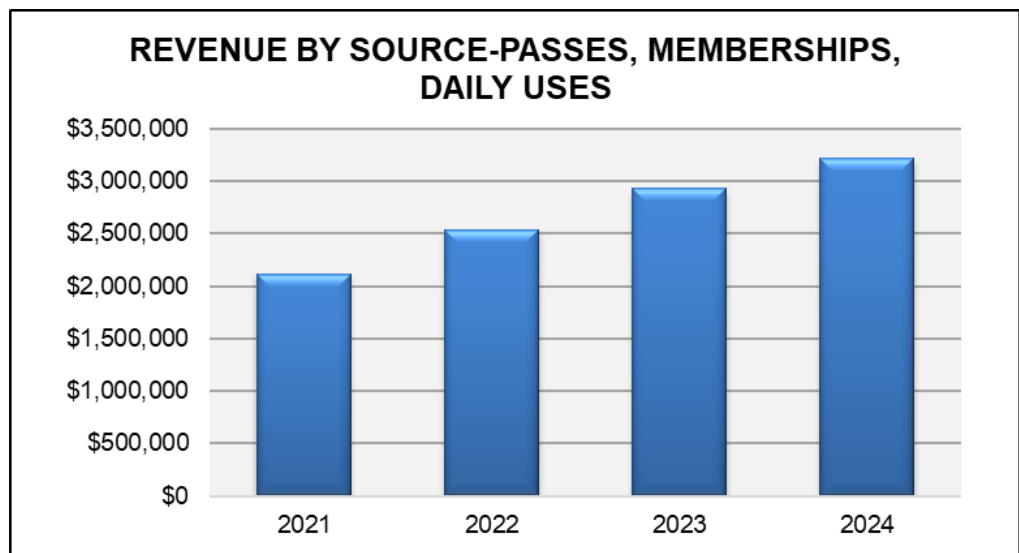
| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 2,119,194 | 2,541,451 | 2,928,336 | 3,219,141 | 290,805 | 9.9% |

Definition

Passes, memberships, and daily uses include daily use fees for admission to a District facility (e.g., pools, Courts Plus, Dog Park, 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.



Dog Park: With the opening of the Dog Park anticipated for late 2024 it is projected that a maximum of 400 memberships will be sold to start, at a resident rate of \$70 (300 dogs, \$21,000) for the first dog and \$35 (100 dogs, \$3,500) for the second dog.

The Hub: As compared to the 2023 budget, daily admissions for the spray ground, batting cage and mini golf are budgeted to decrease 24.5% (\$8,719). This is primarily due to the planned closure of the mini golf course (\$8,600) for the 2024 season. The closure will allow the District to conduct an assessment of the space and determine the best use moving forward.

Outdoor Pools: As compared to the 2023 budget, pool pass, punch cards and daily admission revenue is projected to decrease overall by 6.3% (\$36,135) reflecting the recent trend in pass sales as illustrated on the following page.

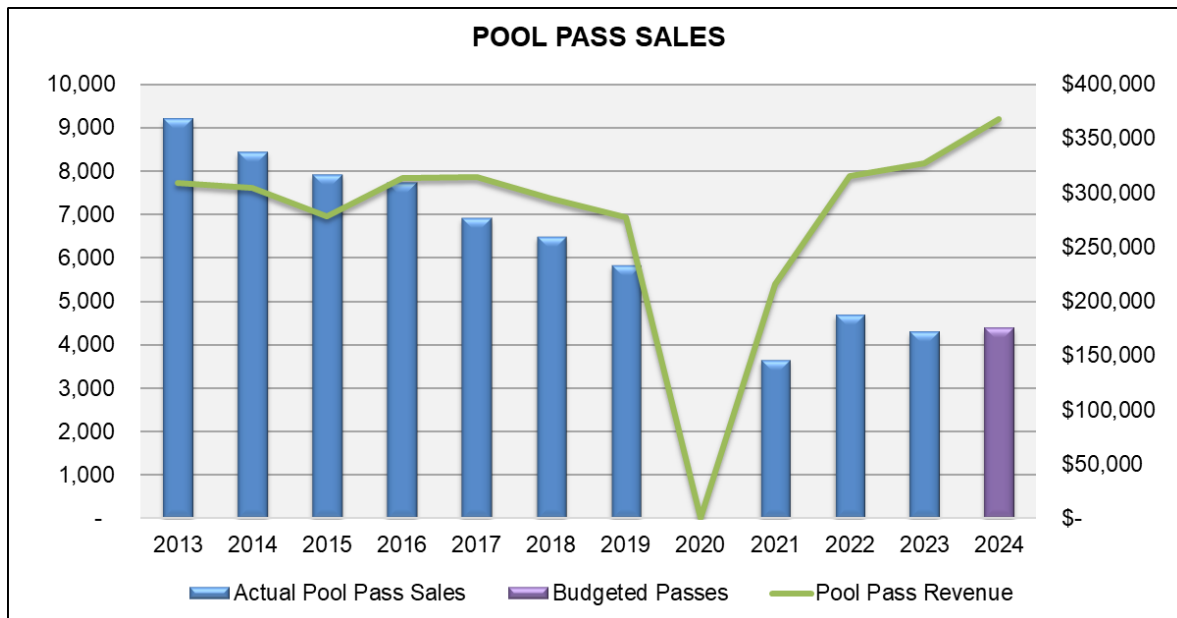
Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2024 Budget.

11.76%

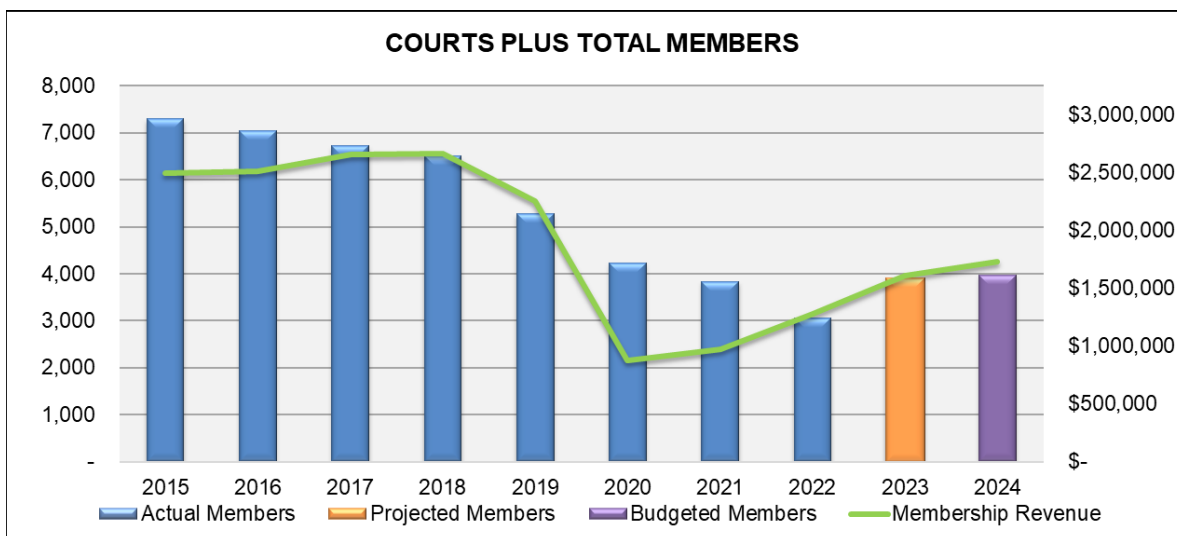
2024 BUDGET: REVENUE ANALYSIS



The number of pool passes sold has decreased on an annual basis from 2013 to 2023 (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 14.7% (\$221,390) as compared to the 2023 budget based on a rate increase of 5.0%. The chart below illustrates the historical trend in the number of Courts Plus total members on December 31 of each year (from 2015 to 2022) and projections for 2023 and 2024 along with the amount of membership revenue collected or projected during those years.



2024 BUDGET: REVENUE ANALYSIS



Sugar Creek Golf Course: As compared to the 2023 Budget, Passes, Memberships, and Daily Use revenue is projected to increase overall by 5.1% (\$40,231). Daily use fees are projected to increase 5.9% (\$36,375) and driving range fees are projected to increase by 2.4% (\$3,856) based on the prior three-year trend. The chart below illustrates the number of golf rounds for 2014-2022 and projected golf rounds for 2023 and 2024 along with the amount of revenue collected or projected.



2024 BUDGET: REVENUE ANALYSIS



Definition

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

Assumptions Used to Develop Projections

Trends, customer desires, market conditions, and value.

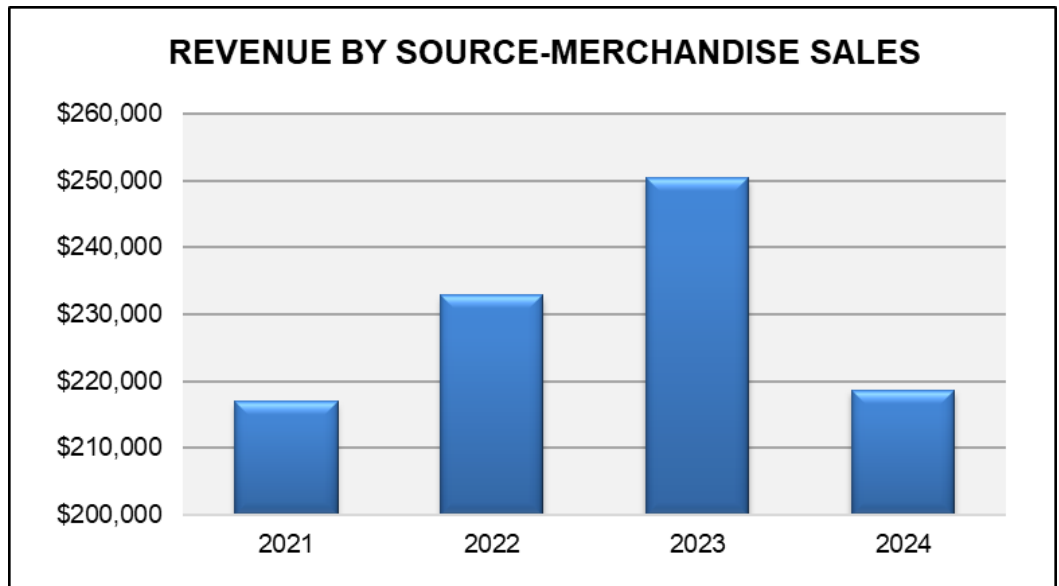
Percent of merchandise sales revenue as compared to total revenues in proposed 2024 Budget.

0.80%

MERCHANDISE SALES

As compared to 2023, net merchandise sales are projected to decrease 12.7% (\$31,789) in 2024.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 216,939 | 232,905 | 250,436 | 218,647 | (31,789) | -12.7% |



Recreation: Overall, revenue is increasing by 2.1% (\$849) primarily due to an increase in dance of 16.7% (\$2,113), with a minimal increase at the hub of 3.3% (\$816) offset by a decrease in gymnastics of 100.0% (\$2,080).

Wilder Mansion: As compared to the 2023 Budget, preferred caterer commission is increasing 6.3% (\$1,250).

Sugar Creek Golf Course: As compared to the 2023 Budget, merchandise sales revenue is decreasing by 18.0% (\$29,888) primarily due to a projected decrease in food 22.9% (\$3,146) and beverage sales 21.9% (\$26,742) based on sales of the previous three years.

2024 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.

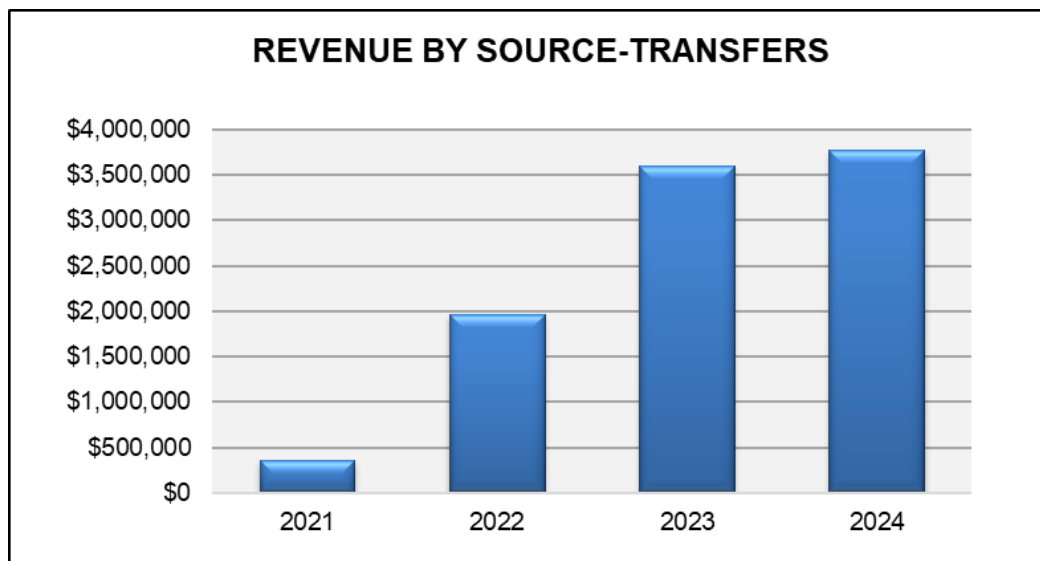
Percent of transfer revenue as compared to total revenues in proposed 2024 Budget.

13.76%

TRANSFERS

The 2024 Budget reflects a proposed increase of transfer revenue of 4.6% (\$166,343) due to the transfer of cash and investments for capital project expenses planned for 2024.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 357,917 | 1,963,696 | 3,598,890 | 3,765,233 | 166,343 | 4.6% |



An overview of 2024 transfers is on page 94 Transfer revenue includes:

- \$26,368 to the General Fund from the Recreation Fund for park and field maintenance expenses from Adult Sports League user fees
- \$3,474,490 to the Capital Fund and \$136,835 to the Paving & Lighting Fund from the General Fund (\$804,133), Recreation Fund (\$2,404,885) and the Debt Service Fund (\$402,307) for numerous projects including, but not limited to Maintenance Vehicle replacements (\$479,755), Maintenance Facility improvements (\$294,650), the Dog Park construction (\$1,450,000), East End Pool Painting (\$200,000), Courts Plus Fitness Equipment replacement (\$126,457), and an Emergency Intercom and Master Clock System replacement (\$30,000)
- \$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 hosting complimentary community events at Wilder Mansion (e.g., non-profit organizations and District meetings/trainings)

2024 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

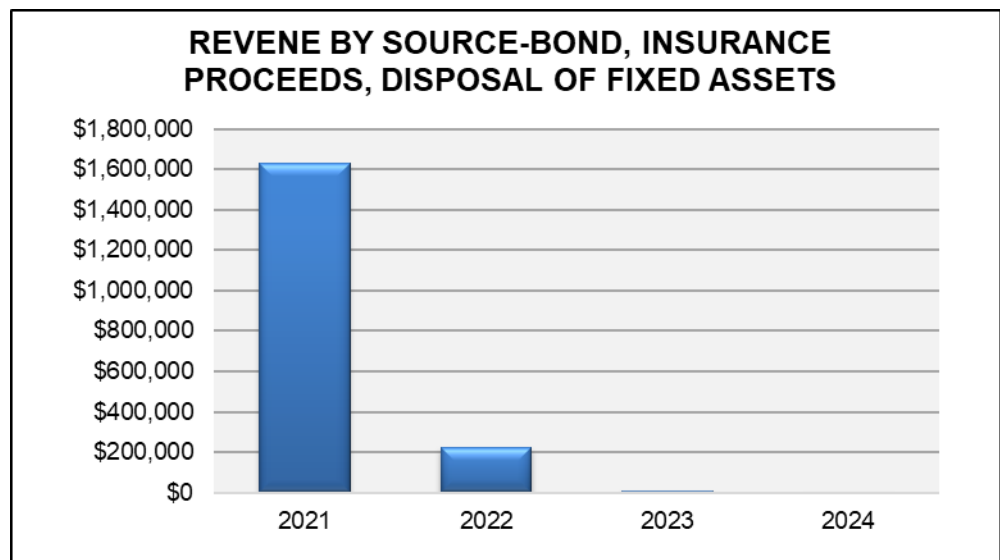
Outstanding debt payments owed, proceeds from insurance settlements, and the disposal of fixed assets.

Percent of bond, insurance proceeds, and disposal of fixed asset revenue as compared to total revenues in proposed 2024 Budget.

0.00%

This revenue source is decreasing by 100.0% (\$7,931) as compared to the 2023 Budget. The primary reason for the decrease is due to the discontinuation of an energy reimbursement program at Courts Plus (\$7,931).

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 1,632,565 | 224,138 | 7,931 | - | (7,931) | -100.0% |



2024 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 2024 Budget.

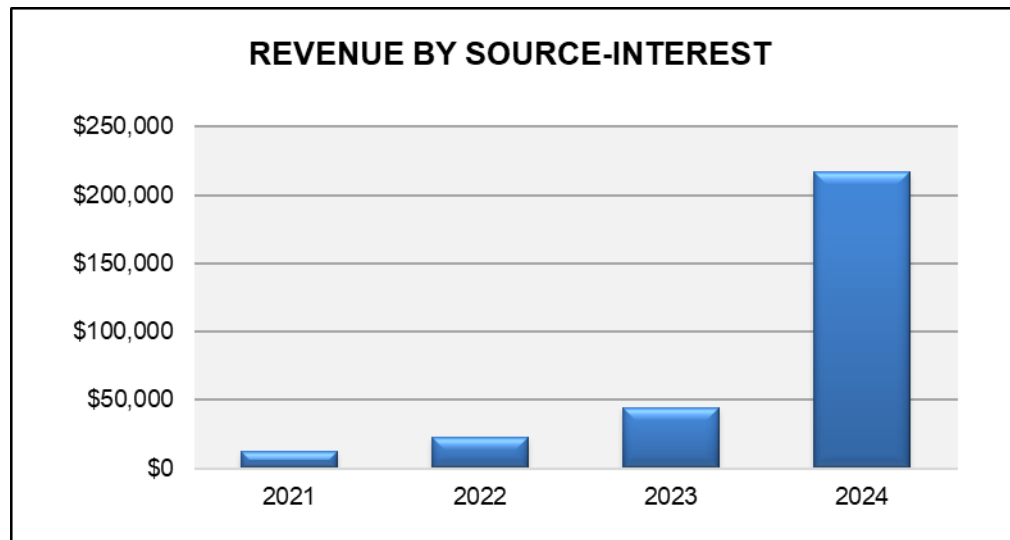
0.79%

INTEREST

Rates continue to rise as a three-month treasury bill yielded an interest rate of 3.22% on September 30, 2022 but by September 30, 2023, interest rates were at 5.32%, representing a 65.2% increase over the course of 12 months.

As a result, the 2024 Budget includes a 385.0% increase in projected interest revenue as compared to the 2023 Budget. Total projected interest for 2024 is \$216,700 which is \$172,024 higher than the prior year budget.

| 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
|----------------|----------------|----------------|----------------|----------------------------|--------------------------|
| 12,756 | 23,168 | 44,676 | 216,700 | 172,024 | 385.0% |



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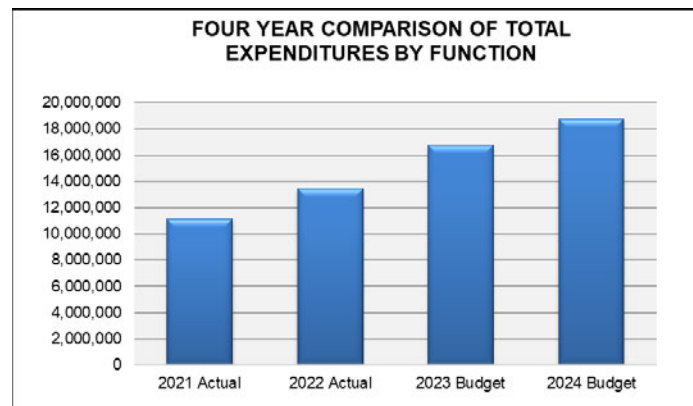
2024 BUDGET: EXPENDITURES BY FUNCTION



The District has ten functional areas that include Administration, Finance, Marketing and Communications, Human Resources & Risk Management, Information Technology, Parks, Facilities, Recreation, Special Use Facilities, 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 2021 and 2022 Actual, 2023 Budget and 2024 Budget figures by functional area,¹ this section includes functional area missions, responsibilities, 2023 Accomplishments (Items that have been started and are projected to be completed by the end of 2023 are noted with an asterisk*) and 2024 Work Plan tactics organized by the Vision 2020: Strategic Plan Themes, expense highlights, future outlook and performance measures (2023 Accomplishments and 2024 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 2023 and Proposed 2024 Budgets. The graph below illustrates the four-year comparison of total expenditures by function (2021 and 2022 Actual, 2023 Budget and 2024 Proposed Budget). The 2024 proposed function budget illustrates a 12.0% (\$2,013,270) overall increase in expenditures as compared to the 2023 Budget.

| Expenditures by Function ¹ | | | | | Difference | %Change |
|--|-------------------|-------------------|-------------------|-------------------|------------------|--------------|
| Function | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | ('23 vs '24) | ('23 vs '24) |
| Park Board/Administration ² | 532,654 | 661,344 | 813,296 | 931,057 | 117,761 | 14.5% |
| Finance | 677,228 | 732,356 | 785,168 | 1,033,751 | 248,583 | 31.7% |
| Marketing and Communications | 315,552 | 441,308 | 550,436 | 592,448 | 42,012 | 7.6% |
| Human Resources | 245,445 | 258,295 | 272,664 | 301,940 | 29,276 | 10.7% |
| Information Technology | 603,936 | 678,436 | 1,106,248 | 1,060,489 | (45,759) | -4.1% |
| Parks | 1,658,122 | 1,758,227 | 1,998,062 | 2,267,601 | 269,539 | 13.5% |
| Facilities | 2,254,444 | 2,527,743 | 3,191,043 | 3,627,604 | 436,561 | 13.7% |
| Recreation | 2,756,382 | 3,729,372 | 5,242,312 | 6,166,416 | 924,104 | 17.6% |
| Special Use Facilities | 1,489,497 | 1,957,972 | 2,040,270 | 1,997,724 | (42,546) | -2.1% |
| Sugar Creek Golf Course | 603,706 | 717,206 | 760,160 | 797,634 | 37,474 | 4.9% |
| Total | 11,136,966 | 13,462,259 | 16,759,659 | 18,776,664 | 2,017,005 | 12.0% |



¹Excludes capital, transfers and debt expenses

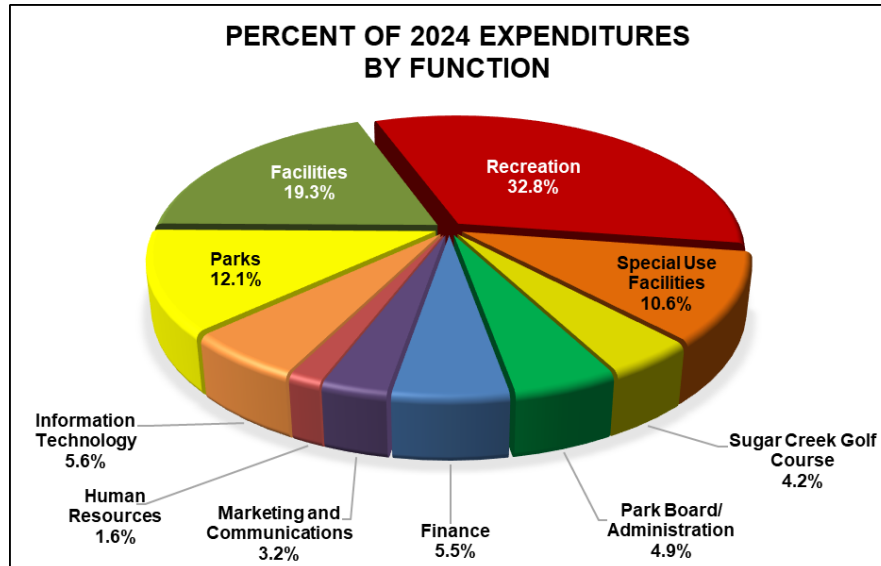
²Includes Park Board expenses such as continuing education, dues, and public relations. Board policy states that the Executive Director must budget no less than \$25,000 for Board expenses.

Items that have been started and are projected to be completed by the end of 2023 are noted with an asterisk

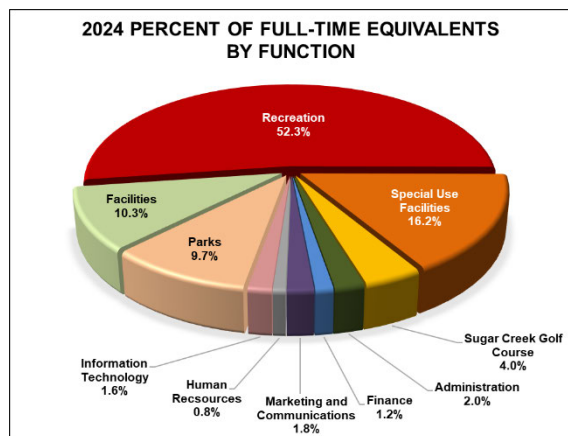
2024 BUDGET: EXPENDITURES BY FUNCTION



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 2023 and proposed for 2024 (increase of 12.8 in 2024). This increase is due to the proposed creation of three 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 increased program offerings and subsequent hiring of part-time staff.



| Budgeted Full-time Equivalents ³ | 2023 | 2024 |
|---|--------------|--------------|
| Administration | 5.0 | 5.0 |
| Finance | 3.1 | 3.0 |
| Marketing and Communications | 4.5 | 4.5 |
| Human Resources | 2.1 | 2.1 |
| Information Technology | 4.0 | 4.0 |
| Parks | 23.6 | 24.1 |
| Facilities | 27.2 | 25.4 |
| Recreation | 116.5 | 129.4 |
| Special Use Facilities | 38.9 | 40.1 |
| Sugar Creek Golf Course | 9.7 | 9.8 |
| Total | 234.6 | 247.4 |

2024 BUDGET: EXPENDITURES BY FUNCTION



| Position Inventory by Function Full-time Equivalents (FTE) ⁴ | | | | | | |
|--|----------------|----------------|----------------|-------------------------|--------------------------------------|------------------------|
| | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Proposed Budget | INCREASE (DECREASE) '23 to '24 | % Change '23 to '24 |
| Administration | 3.3 | 5.0 | 5.0 | 5.0 | 0.0 | 0.0% |
| Finance | 3.6 | 3.0 | 3.1 | 3.0 | (0.1) | -3.2% |
| Marketing and Communications | 2.5 | 4.3 | 4.5 | 4.5 | 0.0 | 0.0% |
| Human Resources & Risk Management | 1.4 | 2.0 | 2.1 | 2.1 | 0.0 | 0.0% |
| Information Technology | 3.1 | 3.2 | 4.0 | 4.0 | 0.0 | 0.0% |
| Parks | 21.1 | 21.4 | 23.6 | 24.1 | 0.5 | 2.1% |
| Facilities | 33.8 | 35.4 | 27.2 | 25.4 | (1.8) | -6.6% |
| Recreation | 32.2 | 55.2 | 116.5 | 129.4 | 12.9 | 11.1% |
| Special Use Facilities | 19.8 | 36.8 | 38.9 | 40.1 | 1.2 | 3.1% |
| Sugar Creek Golf Course | 7.5 | 9.1 | 9.7 | 9.8 | 0.1 | 1.0% |
| TOTAL FULL-TIME EQUIVALENTS | 128.3 | 175.4 | 234.6 | 247.4 | 12.8 | 5.5% |

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.

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; 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.

2023 Accomplishments (includes Park Board accomplishments)

Vision 2020 Strategic Themes

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

- Working Special Use Facilities Department, completed Sugar Creek restoration project.
- Working with the Facilities Department, completed design development and engineering for Pick Park and dog park development.
- Working with all Departments, created dog park operating plan.

Meet Community Need for New and Existing Indoor Recreation Space

- As part of Elevate Elmhurst Parks (EEP) process, reevaluated and determined future indoor facility project priorities and capital plans to update the Vision 2020 Plan and guide long-term financial planning.

Exceptional and Consistent Guest Experience

- Conducted community engagement (e.g., community needs assessment survey, online feedback tools, open houses, engagement pop-ups, focus groups, etc.) and utilized feedback to develop the Elevate Elmhurst Parks (EEP) Plan.
- Partnered with community groups and organizations to increase understanding of equity and inclusion and to collaborate on diversity, equity, inclusion, and belonging (DEIB) efforts (employee Lunch & Learns, Elmhurst Pride Fest, etc.), including the Elmhurst Pride Collective, Backyard Caucus of Elmhurst, Elmhurst History Museum, and Ray Graham Association.
- Working with Marketing and Communications, created a communications plan and executed customer outreach during transition to new registration software.

Sustainable Revenue Strategies and Funding Options

- Working with the Marketing and Communications Department, continued communicating the District's financial condition and outlook with community organizations and in the State of the District address and Annual Report.
- Secured* alternate revenue sources to fund Vision 2020 capital projects (e.g., Pick Park development grant, Kies Recreation Center kitchen upgrade and dining hall/gym floor replacement grant, and dog park sponsorships).
- Continued to improve the planning, tracking, and reporting of long-range capital plan projects for future project planning, long-range financial planning, and to advocate for outside funding and grant applications.

Strengthen Organizational Culture

- Assisted in the implementation of the District's DEIB Action Plan, including restructuring the DEIB Team to provide effective oversight, collaboration, and implementation of DEIB initiatives, creating a twelve-month DEIB calendar, and offering and sharing learning opportunities based on calendar recognition months/days.
- Conducted employee organizational culture survey as part of the EEP process to assess the progress of and continue moving forward with strengthening the District's organizational culture (31% response rate, including 215 full-time, part-time, and seasonal employees).
- Working with Management Team, continued to review and implement the optimal organizational structure, including:
 - adding four new positions to Parks and Facilities Departments to strengthen maintenance operations and support, including covering absences.
 - creating Assistant Director role to facilitate long-term Executive Director succession plan and promoted current Director of Parks to this role; and
 - updating position titles from Division Managers to Director of Human Resources & Risk and Director of Strategy & Planning to accurately reflect responsibilities as Management Team members.

Other

- Conducted a qualification-based Request for Proposals (RFP) selection process and hired professional services firm, BerryDunn, to facilitate the EEP process (to update the District's Comprehensive and Strategic Plans).
- With BerryDunn, launched an EEP website with interactive feedback features, project welcome video, frequently asked questions (FAQS), and project communications and documents.
- Formed an EEP Steering Committee with representatives from local community and business organizations, non-profits, educational institutions, etc. to be a sounding board and resource throughout the process and ensure it is inclusive, transparent, and reflective of community needs.
- Formed an EEP Staff Team with representatives from all Departments and multiple levels within the organization to provide employee input throughout EEP process.
- Completed* the EEP process, including:
 - engagement phase (collected community and employee feedback),

2024 BUDGET: EXPENDITURES BY FUNCTION



- analysis phase (completed park, facility, and open space inventory and analysis, level of service analysis and mapping, program/membership assessment, demographic and trend analysis, and financial and organizational analyses);
- visioning phase (held Board, Staff Team, and Steering Committee visioning workshops to review Mission, Vision, Values and develop priorities and objectives); and
- action planning phase (create implementation plan).
- Honored retiring Commissioner Mary E. Kies for her thirty-years of service by passing R-01-23 and renaming the Centennial Recreation Center the Mary E. Kies Recreation Center.
- Acted as an election official and conducted the 2023 Commissioner consolidated election process in DuPage and Cook Counties.
- Updated Board Commissioner Orientation Manual and oriented a new Commissioner to the District and Board.
- Reviewed and revised Executive Director evaluation process.
- Based on Local Government Efficiency Act, formed a Decennial Committee on Local Government Efficiency (Board Commissioners and two District residents), held the first meeting, and began compiling documentation.
- Approved changes to Board Policies 6.02 – Financial Planning and 6.04 – Asset Protection to reflect Illinois Public Act 102-0999 that increased the Park District Code competitive bid limit threshold from \$25,000 to \$30,000.

2024 Work Plan (includes Park Board Work Plan Items)

Vision 2020 Strategic Themes

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

- With the Dog Park Operating Plan Team, complete construction and open dog park.
- Begin addressing EEP parks and open space priorities based on community engagement and park and open space analysis (to be shaped by EEP implementation plan).

Meet Community Need for New and Existing Indoor Recreation Space

- Negotiate an agreement with the Ray Graham Association concerning use of their Elmhurst Community Learning Center by the District for programming after school, evenings, and weekends.
- Begin addressing EEP facility priorities based on community engagement and facility analysis (to be shaped by EEP implementation plan).

Innovative Programming to Meet Community Needs

- Begin addressing EEP programming priorities based on community engagement and program/membership analysis (to be shaped by EEP implementation plan).

Exceptional and Consistent Guest Experience

- To increase understanding of DEIB, continue partnering with community groups and organizations and complete DEIB *Better Together* training plan.

2024 BUDGET: EXPENDITURES BY FUNCTION



- Begin addressing EEP communications and customer service priorities based on community feedback (to be shaped by EEP implementation plan).

Sustainable Revenue Strategies and Funding Options

- With Marketing and Communications Department, continue to seek sponsorships to fund dog park construction.
- Begin addressing EEP financial priorities, including investigating a potential referendum to fund large-scale projects (to be shaped by EEP implementation plan).
- Negotiate an agreement with a solar investment firm on reimbursing the cost of the Courts Plus metal roof restoration project in exchange for installing solar panels on nearly all the roof surfaces at Courts Plus with the goal of reducing energy costs.

Strengthen Organizational Culture

- Begin addressing EEP organizational/operational improvement priorities based on employee feedback and operational assessment (to be shaped by EEP implementation plan)
- Working with Human Resources, begin implementing EEP organizational culture improvement priorities to enhance employee engagement (to be shaped by culture survey results and EEP implementation 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.
- Review the effectiveness of the Values Recognition Program based on employee feedback and implement any recommended changes.
- Expand DEIB Calendar programming offerings, resource sharing, and collaboration activities, including offering an employee heritage event.
- Implement/expand methods to improve staff communication and increase staff engagement, including creating a part-time advisory council.
- Provide staff support during Elevate Elmhurst Parks implementation (e.g., training, staff team building, wellness breaks/activities).

Other

- Assist Board in completing a self-evaluation with the Illinois Association of Park Districts and implementing recommended outcomes of the process.
- Compete EEP process (approve final plan and hold implementation workshop) and integrate Plan priorities and recommendations into the District's Long-range Capital Plan, 2024 Strategic Work Plan, and 2025 Budget.
- Create the new EEP Mid-year and Year-end Progress Reports (to replace the Vision 2020 Progress Report) to track EEP Plan implementation progress.
- Determine and track new performance indicators related to assessing EEP long-range strategy and priorities.

2024 BUDGET: EXPENDITURES BY FUNCTION



- Conduct training and workshops to engage staff regarding the Elevate Elmhurst Parks Plan long-term strategic outcomes and data analysis.
- Complete IAPD/IPRA Distinguished Agency re-accreditation process, including revising and compiling required documentation and coordinating evaluation process.
- Complete the comprehensive review and update of the District's Administrative Policy Manual and Park and Facility Use Ordinance to reflect current operations.
- Undergo a comprehensive review of the Board Policy Manual with the Board Policy Committee.
- Continue coordinating the work of the Decennial Committee on Local Government Efficiency to complete the requirements of the Local Government Efficiency Act.

2024 Budget Highlights

Overall: The Administration Function budget is increasing by 14.5% (\$117,761) as compared to the 2023 Budget mainly due to an increase in Services of 27.7% (\$99,858). **Wages** are increasing overall by 3.6% (\$16,073) due to an increase in full-time wages for merit increases. **Services** are increasing overall by 27.7% (\$99,858) mainly due to an increase in Consulting Services (\$117,970) to complete the Elevate Elmhurst Parks (EEP) process (\$38,970) and begin EEP Plan implementation (\$75,000 budgeted in 2023 for EEP), including:

- \$75,000 to hire an architecture firm to develop options and plans for large-scale facility priorities;
- \$18,000 for pre-referendum planning services and \$30,000 for a registered voter survey if the Board decides to evaluate options for a November 2024 referendum; and
- \$35,000 for referendum education professional services if the Board passes a resolution to go to referendum in November 2024.

This increase is offset with a decrease in continuing education of \$25,000 for DEIB training conducted in 2023 and a portion of these training expenses being carried over to 2024 in the Human Resources function budget.

Future Outlook

The **Future Outlook** of the Administration Function is driven by the implementation and monitoring of the Elevate Elmhurst Parks Plan, which encompasses the District's Strategic and Comprehensive Plans. The EEP Plan will guide the District's strategic and capital priorities from 2024-29. 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 continuing to expand employee development opportunities and addressing the DEIB Action Plan.

2024 BUDGET: EXPENDITURES BY FUNCTION

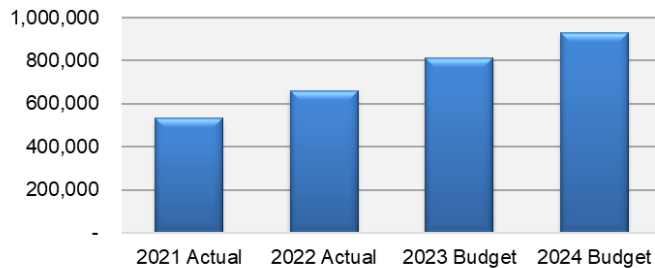


Expenditures by Object: Park Board/Administration⁵

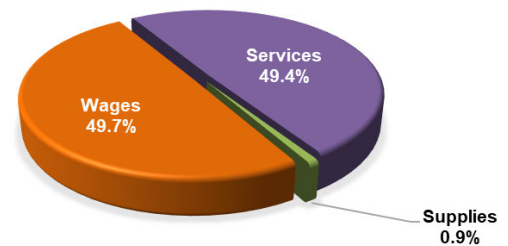
| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------------|
| Wages | 343,702 | 412,986 | 447,043 | 463,116 | 16,073 | 3.6% |
| Services | 185,809 | 242,971 | 360,003 | 459,861 | 99,858 | 27.7% |
| Supplies | 3,143 | 5,387 | 6,250 | 8,080 | 1,830 | 29.3% |
| Total | 532,654 | 661,344 | 813,296 | 931,057 | 117,761 | 14.5% |

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.

PARK BOARD/ADMINISTRATION EXPENDITURES⁵



PARK BOARD/ADMINISTRATION PERCENT OF EXPENDITURES BY OBJECT⁵



Performance Measures: Administration⁶

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
|--|-------------|-------------------------|----------------|-------------------------|-----------------------|
| % of Vision 2020 Plan Tactics Accomplished | 56% | 67% | 100% | 33% | 50.2% |
| % of Vision 2020 Plan Tactics in Progress | 31% | 28% | 0% | -28% | -100.0% |
| % of Vision 2020 Plan Tactics Deferred | 13% | 6% | 0% | -6% | -100.0% |

⁶2022 Actual based on 2022 Year-end Vision 2020 Progress Report (16 tactics), 2023 Projected Actual based on 2023 Mid-Year Vision 2020 Progress Report and 2023 Strategic Work Plan Mid-year Review (18 tactics) and 2024 Projected based on 2024 Strategic Work Plan Tactic Multi-year Timelines (16 Tactics)

2024 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

3.0

FINANCE

Description

Finance Function: To plan, develop, manage, and maintain the financial operations of the District in the areas of finance, auditing, payroll, investments, and accounting.

2023 Accomplishments

Vision 2020 Strategic Themes

Exceptional and Consistent Guest Experience

- Aided in researching and implementing new registration software.

Sustainable Revenue Strategies and Funding Options

- Completed the sale of the Annual Rollover G. O. Bond to fund debt service and capital projects.

Other

- Fully implemented the District's new general ledger (GL) structure for the creation of the 2024 Budget to allow for improved tracking of revenues and expenses.

2024 Work Plan

Vision 2020 Strategic Themes

Sustainable Revenue Strategies and Funding Options

- Complete the sale of the Annual Rollover G. O. Bond to fund debt service and capital projects.
- Begin addressing Elevate Elmhurst Parks financial priorities (to be shaped by Elevate Elmhurst Parks implementation plan).

Employee growth and development

- Support and budget funds for the Division Manager – Finance to complete their Certified Public Finance Officer (CPFO) certification.

Other

- Working with the IT Department, implement a cloud version of the District's current financial software, BS&A that will allow for increased flexibility to access financials remotely and provide new dashboarding features for tracking and reporting revenues and expenditures.

2024 BUDGET: EXPENDITURES BY FUNCTION



2024 Budget Highlights

Overall, the Finance function budget is increasing by 31.7% (\$248,583) as compared to the 2023 Budget due primarily to increases in **Services** by 43.6% (\$236,722) and **Supplies** by 85.7% (\$3,000).

Wages are increasing by 3.7% (\$8,861) primarily related to the annual budgeted merit increase as compared to the 2023 budget.

Services are increasing by 43.6% (\$236,722) primarily due to an increase in bank and credit card processing fees (\$189,000) following implementation of the District's new registration software, ActiveNet and an increase in business insurance (\$41,603) due to the Park District Risk Management Association (PDRMA), the District's liability insurance provider, raising insurance rates.

Supplies are increasing by 85.7% (\$3,000) due to an increase in office supplies (\$4,000) as the cost of supplies has increased. An example being the cost of copier paper increasing by 60.0%. This increase is offset by a decrease in equipment & furniture (\$1,000).

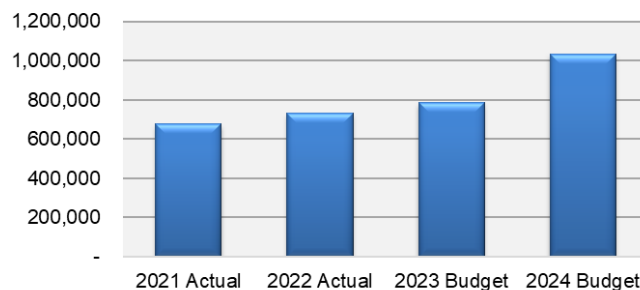
Future Outlook

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

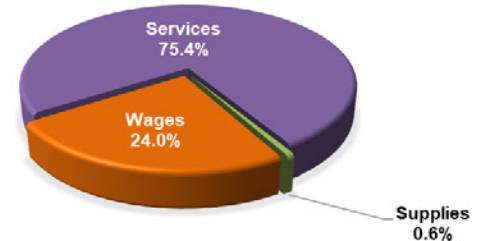
Expenditures by Object: Finance

| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
|----------------|----------------|----------------|----------------|------------------|-------------------------|-----------------------|
| Wages | 201,742 | 222,223 | 239,282 | 248,143 | 8,861 | 3.7% |
| Services | 474,344 | 509,167 | 542,386 | 779,108 | 236,722 | 43.6% |
| Supplies | 1,142 | 966 | 3,500 | 6,500 | 3,000 | 85.7% |
| Total | 677,228 | 732,356 | 785,168 | 1,033,751 | 248,583 | 31.7% |

FINANCE EXPENDITURES



FINANCE PERCENT OF EXPENDITURES BY OBJECT



Performance Measures: Finance

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
|--|-------------|-------------------------|----------------|-------------------------|-----------------------|
| Percent of Non-tax Revenue (excluding transfers and bond proceeds) | 47.4% | 50.2% | 54.8% | 4.6% | 9.2% |

MARKETING AND COMMUNICATIONS

Mission

To provide communication and education internally and externally for local, regional and state citizens of the Park District; to support and manage the use of volunteers; to offer community events; 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

Description

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

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

The Department also develops and manages content, photos, news stories and promotions on all social media sites and District websites as well as writes, edits, and proofreads 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.

2023 Accomplishments

Vision 2020 Strategic Themes

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

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

Innovative Programming to Meet Community Needs

- Offered two new events including Concert in the Park and an Adult Egg Hunt to address the community's desire for additional events.

Exceptional and Consistent Guest Experience

- Worked with a trainer to roll out an updated "A" Game customer service training for staff.
- Re-established a District-wide evaluation schedule for events, programs, and facilities.
- Worked with Administration Department staff to conduct community engagement including a community needs assessment survey.

2024 BUDGET: EXPENDITURES BY FUNCTION



- Worked with Administration, Parks, and Facilities Departments, to communicate the District's financial condition and future outlook and their impact on the District's ability to address community priorities.
- Conducted community outreach during implementation of new registration software, ActiveNet.

Sustainable Revenue Strategies and Funding Options

- Established new sponsorship and advertising opportunities to drive additional revenue including a banner program and Kies Recreation Center (KRC) quarterly program sponsorships.

Strengthen Organizational Culture

- Assisted Administration staff in conducting an organizational culture survey.

2024 Work Plan

Vision 2020 Strategic Themes

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

- Work with Parks and Facilities Departments to communicate updates on the Pioneer Park playground replacement and host a ribbon cutting for the community for the new playground.
- Work with Parks and Facilities Departments to hold a groundbreaking ceremony for the new Pick Park playground and communicate updates.
- Work with Parks and Facilities Departments to communicate updates about the dog park to the community and hold a groundbreaking ceremony for the new park.

Meet Community Need for New and Existing Indoor Recreation Space

- Work with the Administrative Department to launch an educational campaign to communicate the priorities outlined in Elevate Elmhurst Parks.

Innovative Programming to Meet Community Needs

- Promote cooking classes at Kies Recreation Center (KRC) following the opening of the new kitchen.

Exceptional and Consistent Guest Experience

- In conjunction with Recreation and Information Technology (IT), continue to communicate and educate the community about the new registration software, ActiveNet.
- Work with Administration, Parks, and Facilities Departments, to communicate the District's financial condition, future outlook, and their impact on the District's ability to address community priorities.
- Begin addressing Elevate Elmhurst Parks communications and customer service priorities (to be shaped by Elevate Elmhurst Parks implementation plan).

Sustainable Revenue Strategies and Funding Options

- With Administration Department, continue to seek sponsorships to fund dog park construction.
- Create amenity specific sponsorship opportunities for local businesses (i.e., Kies Recreation Center sound panels)

2024 BUDGET: EXPENDITURES BY FUNCTION



2024 Budget Highlights

Overall: The Marketing & Communications budget is increasing by 7.6% (\$42,012) as compared 2023.

Wages are increasing by 1.9% (\$4,926) as compared to the 2023 Budget.

Services are increasing by 13.3% (\$37,586) overall as compared to the 2023 Budget primarily due to the proposed outsourcing of the brochure design (\$24,000) along with an increase in event budgets and to accommodate the Elevate Elmhurst Parks educational campaign.

Supplies are decreasing by 3.3% (\$500) overall as compared to the 2023 Budget as Concert in the Park will no longer be offered.

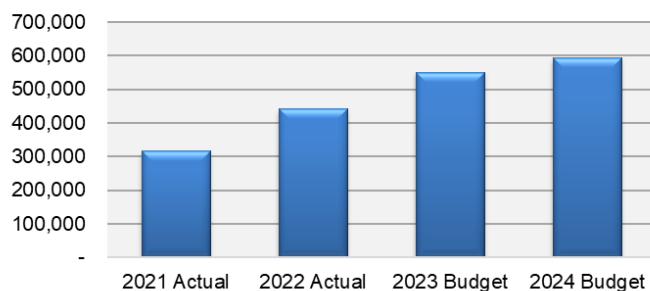
Future Outlook

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

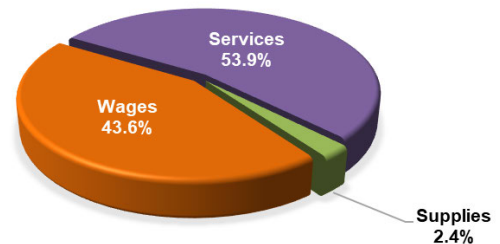
Expenditures by Object: Marketing and Communications

| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
|----------------|----------------|----------------|----------------|----------------|-------------------------|-----------------------|
| Wages | 175,486 | 217,311 | 253,491 | 258,417 | 4,926 | 1.9% |
| Services | 129,772 | 214,284 | 281,945 | 319,531 | 37,586 | 13.3% |
| Supplies | 10,294 | 9,713 | 15,000 | 14,500 | (500) | -3.3% |
| Total | 315,552 | 441,308 | 550,436 | 592,448 | 42,012 | 7.6% |

MARKETING AND COMMUNICATIONS EXPENDITURES



MARKETING AND COMMUNICATION PERCENT OF EXPENDITURES BY OBJECT



Performance Measures: Marketing and Communications

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
|--|-------------|-------------------------|----------------|-------------------------|-----------------------|
| Volunteer Hours | 1,600 | 1,650 | 1,700 | 50 | 3.0% |
| Facebook Following-Likes | 8,325 | 8,900 | 9,200 | 300 | 3.4% |
| Website Visits (epd.org) | 273,320 | 298,000 | 310,000 | 12,000 | 4.0% |
| Website Visits (courts-plus.com) | 64,814 | 65,000 | 67,575 | 2,575 | 4.0% |
| Website Visits (wildermansion.org) | 32,132 | 33,000 | 34,330 | 1,330 | 4.0% |
| Website Visits (sugarcreekgolfcourse.org) | 63,069 | 69,000 | 71,775 | 2,775 | 4.0% |
| Website Unique Hosts* (epd.org) | 151,871 | 189,000 | 198,000 | 9,000 | 4.8% |
| Website Unique Hosts* (courts-plus.com) | 39,471 | 45,200 | 47,450 | 2,250 | 5.0% |
| Website Unique Hosts* (wildermansion.org) | 15,052 | 19,500 | 20,470 | 970 | 5.0% |
| Website Unique Hosts* (sugarcreekgolfcourse.org) | 30,425 | 37,225 | 39,100 | 1,875 | 5.0% |

*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.

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 & RISK MANAGEMENT

Description

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

2023 Accomplishments

Vision 2020 Strategic Themes

Strengthen Organizational Culture

- Assisted in the implementation of the District's Diversity, Equity, Inclusion, and Belonging (DEIB) Action Plan including creating an Anonymously Reporting Concerns (ARC) tool, developing and launching a full-time employee Mentorship Program (Planting Seeds for Success), and engaging BCG Learning Solutions in planning for DEIB learning opportunities and leadership training (Project Better Together).
- Assisted Strategy & Planning and Marketing and Communications Departments in conducting an organizational culture survey.
- Revitalized New Hire Welcomes.

Other

- Implemented use of the Performance Management tool in BambooHR as a component of full-time staff performance appraisals.
- Coordinated the implementation of TalentLMS, an online training platform that allows proper tracking of completed trainings.
- Coordinated the rollout of the Custom Rewards Program for Wellness.
- Developed and conducted two Supervisor Training Days.
- Developed and began conducting safety Stop & Think/Tabletop trainings and discussions.
- Completed the review of Confined Spaces and Lockout/Tagout Compliance Programs.
- Continued to work with PDRMA to complete Action Items in the Risk Management Review including developing a SMART goal, hosting a day-long site visit and completing Slip, Trip and Fall self-assessments for eleven facilities.
- Expanded employee wellness efforts by sharing monthly wellness related announcements with resources to all employees along with providing three wellness Lunch & Learns, three walking challenges for staff, and two wellness bingo challenges.
- Provided in-house job fairs in January and March.

2024 BUDGET: EXPENDITURES BY FUNCTION



2024 Work Plan

Vision 2020 Strategic Themes

Employee growth and development

- Begin implementing organizational culture improvements to enhance employee engagement.
- Create succession and employee training plans.
- Develop Mentorship Program for part-time employees.
- Continue implementing *Better Together* training and learning opportunities plan.
- With Administration, begin addressing organizational improvements identified in Elevate Elmhurst Parks implementation plan.
- Conduct employee pulse surveys through BambooHR on employee satisfaction and wellbeing.
- Create an Employee Value Proposition, which defines everything of value that the District has to offer its employees.

Other

- Continue to complete Action Items as part of the PDRMA Risk Management Review (RMR).

2024 Budget Highlights

Overall: The Human Resources & Risk Management function budget is increasing by 10.7% (\$29,276) as compared to the 2023 Budget, due primarily to increases in **Wages** by 5.5% (\$9,537) and **Services** by 21.5% (\$19,739).

Wages are increasing primarily related to the annual budgeted merit increase.

Services are increasing by 21.5% (\$19,739) primarily due to the shift of Employee Training/Development (\$13,500), specifically BCG Learning Solutions contract from the Administration function, as well as increases in Ads and Notices (\$1,800) due to the need of additional dollars for job postings and Employee Relations (\$1,000) for the Mentorship Program.

Future Outlook

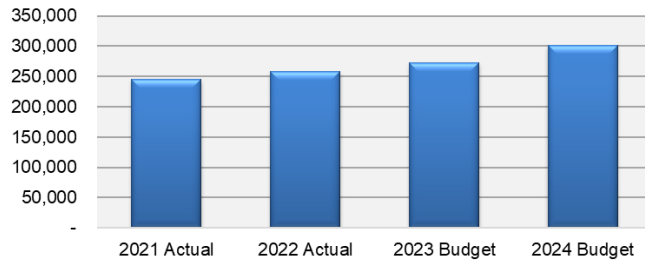
The **Future Outlook** of the Human Resources & Risk Management (HR) function is to develop tools for departments to use in managing and improving operational efficiency in recruitment, training, and risk management. HR staff will continue to monitor labor and employment issues and their potential financial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

| Expenditures by Object: Human Resources & Risk Management | | | | | | |
|---|----------------|----------------|----------------|----------------|-------------------------|-----------------------|
| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 vs '24) | % Change ('23 vs '24) |
| Wages | 138,267 | 162,779 | 173,441 | 182,978 | 9,537 | 5.5% |
| Services | 101,287 | 91,990 | 91,723 | 111,462 | 19,739 | 21.5% |
| Supplies | 5,891 | 3,526 | 7,500 | 7,500 | - | 0.0% |
| Total | 245,445 | 258,295 | 272,664 | 301,940 | 29,276 | 10.7% |

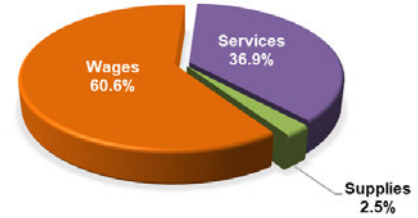
2024 BUDGET: EXPENDITURES BY FUNCTION



HUMAN RESOURCES & RISK MANAGEMENT EXPENDITURES



HUMAN RESOURCES & RISK MANAGEMENT PERCENT OF EXPENDITURES BY OBJECT



Performance Measures: Human Resources & Risk Management

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | %Change ('23 to '24) |
|---|-------------|-------------------------|----------------|-------------------------|----------------------|
| Percentage of Full-time Employees Qualifying for Wellness Premium Incentive Program | 94.0% | 81.0% | 73.0% | -8.0% | -9.9% |

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.

2023 Accomplishments

Vision 2020 Strategic Themes

Meet Community Need for New and Existing Indoor Recreation Space

- Provided innovative software support of registration needs based on programming requirements including sibling registration, spray ground and pickleball punch cards, and online reservations for mini-golf and pool rentals.

Innovative Programming to Meet Community Needs

- Transitioned* the existing registration software application to a new registration software application that focuses on community needs and improved registration experiences.

Exceptional and Consistent Guest Experience

- Implemented Office 365 applications and email solution across the District.
- Implemented cloud backup solution and security tools to secure and protect the Office 365 environment.
- Began the implementation process with Facilities and Parks Departments to move to a next generation work order and asset management platform, designed for smarter more efficient maintenance and operations.
- Improved internet connectivity at the Maintenance Facility and Conservatory in preparation for additional staff smart devices for the Facility and Park Maintenance software application.

Sustainable Revenue Strategies and Funding Options

- Renewed copy and print leasing contract meeting cost containment goals of per page print and leasing cost.
- Developed and prepared performance measure reports for programming and Vision 2020 Progress reports related to District initiatives.

Strengthen Organizational Culture

- Continued to provide training plans that encompass cyber awareness, compliancy, change behavior, long-term sustainment, and culture commitment to provide measurable and robust reporting.

2024 BUDGET: EXPENDITURES BY FUNCTION



2024 Work Plan

Vision 2020 Strategic Themes

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

- Implement the Dog Park remote access entry and monitoring solution.

Meet Community Need for New and Existing Indoor Recreation Space

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

Innovative Programming to Meet Community Needs

- Continue to develop registration software that focuses on community needs and improved registration experiences.

Exceptional and Consistent Guest Experience

- Work with Finance Department, to implement the BS&A Cloud solution, improving reliability, scalability, data recovery and security/threat protection for essential financial and operational functions of the District.
- Work with the Parks and Facilities Department to implement the Asset Essentials work order system that will streamline work orders, task, plan, and schedule preventive maintenance and optimize resources and communication.
- Improve Internet connectivity at the Hub facility for rentals and facility monitoring.
- Implement a wireless paging, two-way intercom communication and emergency mass notification and clocking system at Courts Plus.

Sustainable Revenue Strategies and Funding Options

- Continue to develop progressive reporting of registration data that identifies and meets District performance measures.

Employee growth and development

- Continue to provide staff with training plans that 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.

2024 Budget Highlights

Overall: The Information Technology Function is decreasing by 4.1% (\$45,759) as compared to the 2023 Budget, primarily due to the completion of the conversion to new registration software conversion in 2023.

Wages are increasing by 6.2% (\$20,389) primarily related to the annual budgeted merit increase as compared to the 2023 budget.

Services are increasing by 29.5% (\$207,052) as compared to the 2023 Budget due to the following:

- decrease in consulting services (\$19,000) due to the completion of hosted software migration to Office 365.

2024 BUDGET: EXPENDITURES BY FUNCTION



- decrease in internet connectivity (\$5,000) due to the addition of four guest internet connections.
- increase in computer and hardware services (\$226,900) due to the reallocation of all cloud hosted applications (software as a service, SAS) out of Supplies.
- increase in contract services (\$11,000) due to the renewal of the District's copier lease which includes an additional copier at the Kies Recreation Center (\$5,000) for a total of seven copiers throughout the District and anticipated print per page cost increases (\$6,000).

Supplies are decreasing by 76.2% (\$273,200) as compared to the 2023 Budget due to the following increases:

- decrease in computer software (\$228,400) due to the reallocation of all cloud hosted applications (software as a service, SAS) being moved to Services.
- decrease in computer hardware (\$49,000) due to the reduction of registration hardware and infrastructure upgrades.
- increase in equipment and furniture (\$4,200) due to the anticipation of new smart devices and additional Mitel phones.

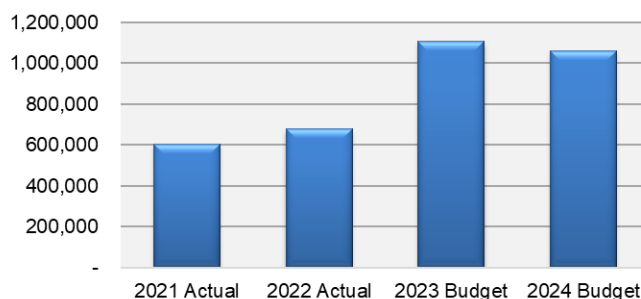
Future Outlook

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.

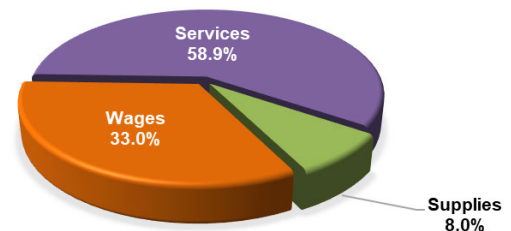
Expenditures by Object: Information Technology

| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
|----------------|----------------|----------------|------------------|------------------|-------------------------|-----------------------|
| Wages | 282,911 | 280,623 | 329,730 | 350,119 | 20,389 | 6.2% |
| Services | 260,768 | 297,606 | 418,018 | 625,070 | 207,052 | 49.5% |
| Supplies | 60,257 | 100,207 | 358,500 | 85,300 | (273,200) | -76.2% |
| Total | 603,936 | 678,436 | 1,106,248 | 1,060,489 | (45,759) | -4.1% |

INFORMATION TECHNOLOGY EXPENDITURES



INFORMATION TECHNOLOGY PERCENT OF EXPENDITURES BY OBJECT



2024 BUDGET: EXPENDITURES BY FUNCTION



| Performance Measures: Information Technology | | | | | |
|---|-------------|----------------------------|----------------|----------------------------|-------------------------|
| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | %Change ('23 to '24) |
| Security Awareness Proficiency Assessment (SAPA) Score ⁷ | 62.8% | 62.7% | 62.1% | -0.6% | -1.0% |
| Phishing Security Test ⁸ | 3.0% | 2.7% | 2.5% | -0.2% | -7.4% |

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.

PARKS

Mission

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

Funding Sources

Taxes, donations, user fees and interest income

Revenues and expenses in...

General (includes IMRF and FICA Departments), Recreation (includes the Museum Department) and Enterprise Services Funds

Full-time equivalent staff

24.1

Description

The **Parks Department** handles the maintenance and care of the parks and grounds, including mowing, tree care, trash removal, turf care, snow removal, trail maintenance, athletic field maintenance, etc.; coordinates the planting and upkeep of all flower beds and landscape displays; cares for naturalized and native areas and the Wilder Park Conservatory, which hosts a variety of shows throughout the year; and manages the Park Ambassador program. The Department also oversees the District's fleet of vehicles and equipment, including the procurement of new equipment and replacement of fleet vehicles and coordinates repairs with the City of Elmhurst mechanics and the repair and replacement of small engine equipment.

2023 Accomplishments

Vision 2020 Strategic Themes

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

- Recruited, hired, and trained a new Park Specialist III (Athletics Crew Leader) position to direct, supervise, and perform athletic field maintenance.
- Recruited, hired, and trained a new Park Specialist II (coverage) position to supplement, assist, and advance park maintenance operations.
- Completed the scheduled replacement of three zero-turn mowers and two trailers (\$63,930).
- Completed the scheduled replacement of one fleet vehicle and the ordering of three fleet vehicles (\$150,356).
- Completed* renovations of five ballfield infields at East End and Conrad Fischer Parks (\$81,750).
- Completed repairs to the shade and vent systems in the Wilder Park Conservatory and growing facilities (\$94,116).
- Repaired and upgraded* Wilder Park Formal Gardens brick pavers and landscape blocks (\$54,530).
- Repaired* leaning retaining wall at Courts Plus (\$15,750).

Innovative Programming to Meet Community Needs

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

2024 BUDGET: EXPENDITURES BY FUNCTION



Sustainable Revenue Strategies and Funding Options

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

Other

- Reviewed, tested, and selected new maintenance management software, Asset Essentials.

2024 Work Plan

Vision 2020 Strategic Themes

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

- Recruit, hire, and train a new Park Specialist III (Horticulture Crew Leader) position to direct, supervise, and perform horticulture maintenance.
- Complete the scheduled replacement of four fleet vehicles (\$248,000).
- Complete the scheduled replacement of one zero-turn mower and one wide-area mower (\$157,007).
- Complete the Butterfield Park Field #1 fence and backstop replacement and field upgrades (\$400,000).
- Complete the purchase and installation of Crestview Park pickleball court acoustic curtains (\$19,180).
- Coordinate the contractual mowing of select park sites and contractual natural area management (\$50,000).
- Implement new maintenance management software for the tracking and coordination of all park and facility maintenance (\$26,725).
- Complete GIS tree inventory for improved and accurate asset management (\$20,990).
- Complete the purchase and staff training on new infield groomer and begin transition from contractual ballfield renovations to in-house (\$48,486).
- Implement and assess dog park operating plan.
- Monitor and maintain new landscaping and turf at dog park.
- Address park and open space needs and recommendations based on Elevate Elmhurst Parks implementation plan.

Employee growth and development

- Continue to expand Parks Department staff cross-training program.

2024 Budget Highlights

As compared to the 2023 Budget, the 2024 Parks function budget is increasing by 13.5% (\$269,539).

Wages are increasing overall by 9.4% (\$102,559) as compared to the 2023 Budget primarily due to the proposed new full-time position, the Park Specialist III (Horticulture Crew Leader) along with the annual

2024 BUDGET: EXPENDITURES BY FUNCTION



budgeted merit increase as compared to the 2023 budget. The increase in wages also includes additional spending for overtime (\$2,450).

Services are increasing by 23.2% (\$125,339) as compared to the 2023 Budget as a result of two primary factors. The first is the result of increases in health care expenses (\$50,316) and FICA (\$7,846) which correspond to the new full-time position noted above and employee health insurance plan selections, while the second is for contractual mowing and natural area management (\$51,300).

Repairs are increasing by 37.3% (\$5,000) due to mechanical repairs at the conservatory.

Supplies are increasing by 10.4% (\$36,641) as compared to the 2023 Budget. Increases in supplies are primarily from infield mix and pickleball acoustic curtains within athletic supplies (\$15,930) and expanding the inventory of battery-powered landscape equipment (\$5,400).

Future Outlook

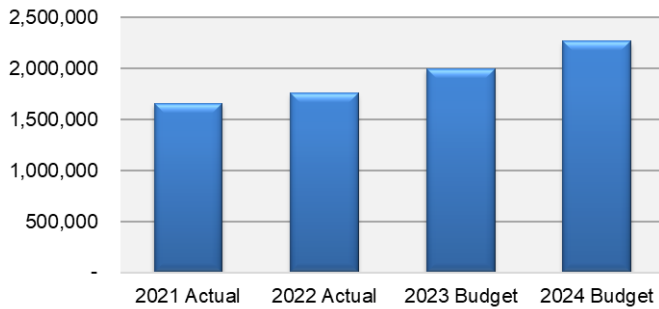
The **Future Outlook** of the Parks function budget continues to be driven by the cost of wages, vehicle and equipment parts, fuel, and materials for seasonal maintenance (athletic field prep, turf care, plant material, and snow removal). The investment in the incremental growth of the Parks Department labor force has made a positive impact on the delivery of services and helped to stabilize the maintenance operations. The growth in the number of maintenance staff combined with the new contractual services in mowing and natural area management will expand park maintenance services to meet and exceed the expectations of the community. The blended approach of in-house and contractual maintenance will maximize the department's operating budget, increase outputs, and reduce some future capital expenses. In addition, 2024 will mark the start of a more technology-driven maintenance operation with the implementation of new maintenance software, upgraded horticulture facility environmental controls, and the GIS tree inventory. As always, the Parks Department 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 | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
| Wages | 893,124 | 957,490 | 1,092,152 | 1,194,711 | 102,559 | 9.4% |
| Services | 475,031 | 487,305 | 540,132 | 665,471 | 125,339 | 23.2% |
| Repairs | 13,400 | 22,614 | 13,400 | 18,400 | 5,000 | 37.3% |
| Supplies | 276,567 | 290,818 | 352,378 | 389,019 | 36,641 | 10.4% |
| Total | 1,658,122 | 1,758,227 | 1,998,062 | 2,267,601 | 269,539 | 13.5% |

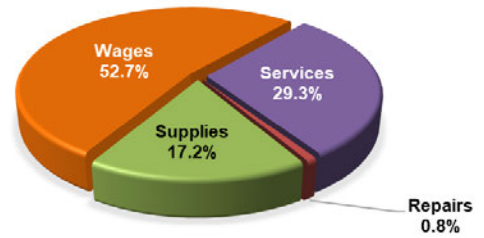
2024 BUDGET: EXPENDITURES BY FUNCTION



PARKS EXPENDITURES



**PARKS
PERCENTAGE OF EXPENDITURES
BY OBJECT**



Performance Measures: Parks

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
|----------------------------------|--------------|----------------------------|----------------|----------------------------|--------------------------|
| Total Fuel Consumption (Gallons) | 21,257 | 21,001 | 22,264 | 1,263 | 6.0% |
| Fuel Expenses | \$82,104 | \$98,769 | \$103,707 | \$4,938 | 5.0% |
| Net Loss/Gain of Trees Ratio | 1.78 to 1.00 | 1.08 to 1.00 | 1.47 to 1.00 | 0.38 to 1.00 | N/A |

2024 BUDGET: EXPENDITURES BY FUNCTION



FACILITIES

Mission

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

Funding Sources

Property taxes, rentals, merchandise sales and interest income

Revenues and expenses in...

General, IMRF, Capital, FICA, and Recreation Funds

Description

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

- manages the facility operations and maintenance of Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to provide safe, clean, and aesthetically pleasing facilities;
- care and maintenance of the District's site amenities, playgrounds, and custodial services for the District's outdoor restrooms and buildings;
- care and maintenance, of the District's two outdoor swimming pools and The Hub (including mini golf, batting cages, and spray park);
- 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.

2023 Accomplishments

Vision 2020 Strategic Themes

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

- Contracted with Upland Design for Architectural and Engineering services to produce construction documents for a Dog Park (\$68,960).
- Completed 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 (\$197,905).
- Replaced playground soft surfacing at Marjorie Davis and Wilder Parks (\$148,510).
- Replaced playground equipment at Ben Allison Park based on public input and Board approved Master Plan, including safety surfacing, additional paths, reoriented tee-ball field, and completed ADA improvements (\$378,632).
- Performed abatement at, and demolished, the vacant former Lizzadro Museum building and restored the site to open green space (\$156,092).

Full-time equivalent staff

25.4

2024 BUDGET: EXPENDITURES BY FUNCTION



- Completed engineering, design development, construction documents, and applied for permits to develop Pick Park in 2024 (\$46,320).
- Abated and demolished the former manager's office at the Dog Park site in preparation for 2024 construction of the dog park (\$41,240).
- Conducted a public meeting, followed by an online survey to garner feedback for the two conceptual plans proposed for the redevelopment of Pioneer Park.

Meet Community Need for New and Existing Indoor Recreation Space

- Completed Phase 1 (classroom 2-4, hallway, and kitchen) of Wagner Community Center flooring replacement which was failing and beyond its useful life (\$62,760).
- Installed new flooring in public areas (locker rooms, rest rooms, and front office) at East End pool (\$38,320).
- Replaced ceiling and gable wall liner at Courts Plus tennis courts, added insulation, and painted gables (\$426,357).
- Added safety padding to the side wall on Courts Plus tennis courts 1 and 3 and added backdrop divider curtains (\$65,255).
- Replaced Wagner Community Center HVAC equipment in the office, music, and breakroom to regulate facility temperature, maintain air quality through proper ventilation, and improve customer experience (\$71,795).
- Replaced Courts Plus HVAC system serving the multi-purpose room and fitness studio (\$122,375).
- Replaced the Administrative Office building roof, completed tuck-pointing of the masonry, and waterproofed windows and doors (\$421,070).
- Hired and trained new Facilities Specialist II to support maintenance operations at Courts Plus and to provide full-time weekend and early morning coverage.

2024 Work Plan

Vision 2020 Strategic Themes

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

- Complete paving projects throughout the District including Butterfield Park north parking lot, Eldridge Park east and central path, and Wilder Park north parking lot adjacent to Wilder Mansion (\$323,500).
- Complete Pick Park site improvements based on the Master Plan approved on September 26, 2022 which will be partially funded by an OSLAD grant (\$640,600).
- Replace playground equipment at Pioneer Park based on public input and approved Master Plan, including safety surfacing and ADA improvements (\$487,300).
- Implement the Dog Park Architectural and Engineering plans developed in 2023 for the Master Plan approved by the Board in 2018 at OS761 Old York Road (\$2,200,000).
- Sandblast and paint East End Pool shell (\$200,000).
- Hire management company to operate pump room/mechanical operation "Back of House" at both outdoor aquatic facilities (\$64,922).

2024 BUDGET: EXPENDITURES BY FUNCTION



Meet Community Need for New and Existing Indoor Recreation Space

- Replace Butterfield Park Recreation building roof and gutters (\$51,600).
- Replace Kies Recreation Center gym/dining hall floor (\$137,600) and update kitchen to accommodate instructional programming using awarded DCEO grant funds (\$179,400).
- Replace a portion (Phase 2) of Wagner Community Center flooring failing beyond its useful life including multipurpose rooms B, C, D, and corridors (\$80,000).
- Conduct assessments for the Courts Plus HVAC system (\$16,000) and indoor aquatics (\$8,000) to determine future needs, cost estimates, and develop plans for future asset management projects (\$24,000).
- Replace Courts Plus women's steam generator (\$20,000).
- Hire and train new Division Manager of Facilities to oversee asset management projects and supervise custodial operations.
- Replace nine (9) infrared unit heaters on the Courts Plus indoor tennis courts (\$45,000).
- Implement the dog park operating plan including maintenance and asset management.
- Restore the 33-year-old metal roof covering the Courts Plus tennis courts utilizing a pending solar project reimbursement program that will involve the installation of an array of solar panels on nearly all the roof surfaces at Courts Plus (\$614,000).
- Refurbish the gymnasium flooring at the Ray Graham Association's Elmhurst Community Learning Center for District programming after school, evenings, and weekends (when there is limited use by RGA) (\$41,500).

Innovative Programming to Meet Community Needs

- Support the Recreation Department by scheduling Facilities staff to expand programming at Wagner Community Center to include Sunday hours.
- Address facility needs and recommendations based on Elevate Elmhurst Parks implementation plan.

2024 Budget Highlights

In the proposed 2024 Budget, Facilities function expenses are increasing overall by 13.7% (\$436,561) as compared to the 2023 Budget primarily due to increased **Services** of 15.1% (\$209,425) as well as smaller increases in **Wages** 7.5% (\$93,305), **Repairs** 23.0% (\$39,112) and **Supplies** 24.6% (\$94,719).

Wages are increasing by 7.5% (\$93,305) as compared to the 2023 Budget primarily due to the addition of a full-time position, Division Manager of Facilities (\$71,337), to oversee asset management projects and custodial operations as well as proposed annual merit increases.

Services are increasing by 15.1% (\$209,425) as compared to 2023 Budget.

- An increase in consulting services (\$27,200) primarily due to updating the District's ADA transition plan (\$30,000) that will study facilities and parks to identify physical obstacles, evaluate overall accessibility, compliancy of parking, curb cuts, walks, ramps, stairs, handrails, toilets, fountains, and trash receptacles as well as describe corrective actions.

2024 BUDGET: EXPENDITURES BY FUNCTION



- Contractual custodial maintenance is increasing (\$56,530) primarily to address difficulty in recruiting and retaining second shift weekend custodial staff to clean public restrooms April – November (\$41,600).
- Contract services is increasing (\$90,267) primarily due to outsourcing aquatic maintenance at both outdoor pools (\$64,922) and an increase due to a new HVAC preventative maintenance contract (\$37,541).
- Utilities are increasing (\$72,000) based on projected price increases and actual usage reports. Increases in Electricity 8.3% (\$27,000) and Natural Gas 44.1% (\$49,000) are offset by a decrease in Water & Sewer 2.5% (\$4,000).

Repairs are increasing by 23.0% (\$39,112) due to increased labor costs for contracted repairs including but not limited to:

- Building repairs (\$20,700) which includes Wilder Mansion flooring;
- Equipment repairs (15,450) including Wilder Mansion stereo repairs and ice machine refurbishment.

Supplies are increasing by 24.6% (\$94,719) due to:

- Custodial Supplies (\$23,200) primarily due to the purchase of gym cleansing wipes (safer for use on the fitness equipment over cleansing sprays) to be used at Courts Plus (\$11,250) and additional supplies needed to support the potential of increased operating hours at Wagner Community Center (\$4,750)
- Chemicals (\$10,300) due to pool chemical costs continuing to rise for the product and delivery (\$13,900), offset by a decrease in chemicals needed at Courts Plus (\$3,600)
- Planning Projects (\$48,692) primarily due to an increase in tree costs for the fall planting (\$16,000), additional trees for a sound buffer at the Crestview Park Pickleball courts (\$15,000), and replenishing the District's tree contingency fund for tree memorial replacements (\$17,192)

Future Outlook

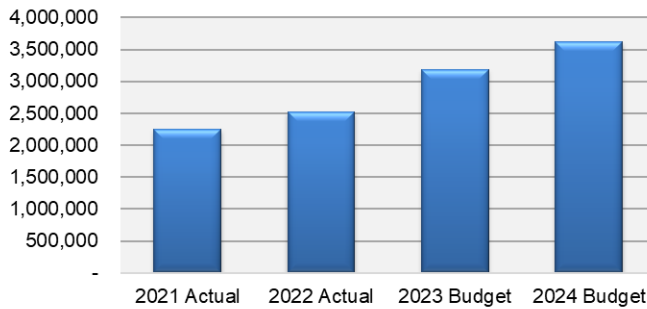
The **Future Outlook** of the Facilities Department budget will be guided by meeting the needs of program areas and remain committed to providing a clean and healthy environment for all program participants and facility users. The Facilities Department will continue to focus on optimizing financial and operating structure to include maintenance of all indoor facilities (Wagner Center, Kies Center, Courts Plus, Wilder Mansion, and Sugar Creek Golf Course, etc.) 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.

| Expenditures by Object: Facilities | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------------------|-----------------------------|
| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | %Change ('23 to '24) |
| Wages | 977,232 | 1,017,644 | 1,251,864 | 1,345,169 | 93,305 | 7.5% |
| Services | 953,342 | 1,051,043 | 1,384,486 | 1,593,911 | 209,425 | 15.1% |
| Repairs | 108,725 | 143,398 | 170,025 | 209,137 | 39,112 | 23.0% |
| Supplies | 215,145 | 315,658 | 384,668 | 479,387 | 94,719 | 24.6% |
| Total | 2,254,444 | 2,527,743 | 3,191,043 | 3,627,604 | 436,561 | 13.7% |

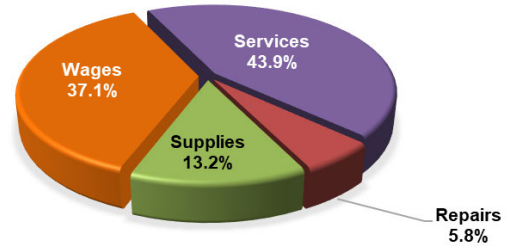
2024 BUDGET: EXPENDITURES BY FUNCTION



FACILITIES EXPENDITURES



**FACILITIES
PERCENT OF EXPENDITURES
BY OBJECT**



Performance Measures: Facilities

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
|--|-------------|----------------------------|----------------|----------------------------|--------------------------|
| % of Budgeted Facilities Capital Plan Projects Completed | 89.5% | 91.7% | 100.0% | 8.3% | 9.1% |
| % of Completed Facilities Capital Plan Project Expenses Compared to Budget | 98.6% | 99.5% | 100.0% | 0.5% | 0.5% |
| % of Budgeted Facilities Capital Plan Projects Deferred | 5.3% | 8.3% | 0.0% | -8.3% | -100.0% |

2024 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

129.4

Description

The Recreation Department 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 special events. The Department also provides inclusion services for individuals with special needs and oversees program registration and operations at the outdoor pool and The Hub.

2023 Accomplishments

Vision 2020 Strategic Themes

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

- Opened Safety Town for free public access.
- Completed replacement of Hub batting cage equipment (\$76,327).

Meet Community Need for New and Existing Indoor Recreation Space

- Offered four day a week, four-year-old Sunbeams & Rainbows at Courts Plus in the space formerly known as Kids Plus (\$25,029).
- Continued to develop and expand programs and events at the Kies Recreation Center (KRC), including open gym, indoor volleyball leagues, sports clinics, and Stage Play. The number of programs and events offered for Adults and Seniors at KRC increased by 80% compared to 2022.

Innovative Programming to Meet Community Needs

- Developed and expanded summer camp offerings to increase enrollment opportunities based on waitlist numbers: Funseekers accommodated 844 participants (\$421,558); Camp Canteen accommodated 99 participants of 11 to 13-year-old campers (\$32,862); Turf and Surf Camp accommodated 73 participants of 9 to 13-year-old campers (\$31,380).
- Expanded program offerings for early childhood age participants in the evenings and Saturday mornings to accommodate working parent schedules based on public feedback.
- Resumed special event opportunities for early childhood, youth, and teens including Me & My VIP Family Event, Polar Express: A Movie Night, and Rockin Lockins (\$6,978).

2024 BUDGET: EXPENDITURES BY FUNCTION



Exceptional and Consistent Guest Experience

- Collaborated with the Information Technology, Facilities and Parks Departments, to expand online rental bookings for picnic and shelter permits (\$7,851).
- Expanded the early childhood coordinator position and the lead youth sports instructor position to 30-hours a week to continue to enhance quality of programs.
- Worked with the Information Technology Department to implement new registration software to provide improved guest experience.
- Hired and recruited additional part-time registration staff to expand registration office hours at Kies Recreation Center to evenings and Saturdays to support the addition of programs in the evenings and on weekends (\$70,000).

Sustainable Revenue Strategies and Funding Options

- Maintained a 25-40% cost recovery, above direct expenses, for recreation program offerings.
- Increased all program, membership, and daily fees by a minimum of 5%.

Strengthen Organizational Culture

- Increased all starting wages to a minimum of \$15.00/hour to remain competitive, increase recruitment, and improve retention.

Other

- Developed and conducted training for all camp staff to enhance communication, ensure consistency with Park District policies and procedures, and streamline onboarding at the start of summer.

2024 Work Plan

Vision 2020 Strategic Themes

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

- Implement Dog Park operating plan including memberships and programs (\$24,500).

Meet Community Need for New and Existing Indoor Recreation Space

- Implement three-day a week three-year-old preschool based on feedback and to remain competitive with other preschools in the area (\$25,245).
- In collaboration with the Facilities Department, open and program the teaching kitchen at the Kies Recreation Center (\$3,000).
- Expand Funseekers North at the Wagner Community Center to increase enrollment (\$241,850).

Innovative Programming to Meet Community Needs

- Recruit, hire, and train a new Program Supervisor of Early Childhood to plan, develop, and supervise Early Childhood programming.
- In collaboration with the Facilities Department, expand the hours of the Wagner Community Center and East End Pool to provide for programming on Sundays.

2024 BUDGET: EXPENDITURES BY FUNCTION



- Implement School Day Off programs, Spring Break Camp, all day Dance summer camps, and winter break camps (\$36,232).
- Begin addressing programming needs and recommendations based on Elevate Elmhurst Parks implementation plan.

Exceptional and Consistent Guest Experience

- Hire engineer to develop plans, cost estimates, and specifications for Hub Mini Golf renovation proposed for 2025 (\$40,000).
- Continue to develop the new registration software to best serve the community and enhance guest experience.

Sustainable Revenue Strategies and Funding Options

- Implement new pool pass packages to include new pricing structure, and a “pass upgrade” to include the spray ground and other benefits.
- Develop and implement cabana rental packages at Smalley Pool to provide for rental opportunities during the day (\$1,200).

Employee growth and development

- Develop and implement a 12-week Recreation Intern program to provide for further mentorship opportunities and increase support during the summer months (\$6,720).
- Collaborate with Special Use Facilities and Information Technology Departments to develop training on new registration software to onboard new full and part time program and registration staff.

2024 Budget Highlights

As compared to the 2023 Budget, the Recreation function budget is increasing by 17.6% (\$924,104) overall in the expense categories below, based on increased program offerings particularly in the areas of aquatics, adult and youth general interest, gymnastics, cultural arts, and sports; as well as the addition of the Dog Park and instructional kitchen at the Kies Recreation Center.

Wages, as compared to the 2023 Budget, are increasing by 18.4% (\$669,185) due to a variety of factors including the addition of one new full-time program supervisor to oversee Early Childhood. The increase in wages is also due to the following changes in part-time staffing:

- Gymnastics: Increasing (\$117,597) due to the addition of Sunday programs, increase in wages for Girl's Competitive Team Head Coach, and addition of part-time Gym Managers to provide additional supervision in the evenings.
- Aquatics: Increasing (\$91,237) due to the addition of Sunday programs, as well as increasing the starting wage for lifeguards to continue to remain competitive in the competitive job market.
- Early Childhood: Increasing (\$48,447) due to expansion of three-year-old preschool to three days a week.
- School Care and Camps: Increasing (\$224,982) due to the addition of School Day Off Programs and increasing the starting wages to improve recruitment and retention of Rec Station and Day Camp staff.
- Part-time Registration Staff: Increasing (\$31,003) due to increasing training and staffing levels attributed to the conversion to ActiveNet registration software.

2024 BUDGET: EXPENDITURES BY FUNCTION



Services are increasing by 14.6% (\$211,151) due to the continued demand and growth of programs provided by contractual providers, as well as the addition of cooking classes that will take place in the new teaching kitchen at the Kies Recreation Center. Additionally, Adult and Youth General Interest Programs are increasing (\$49,082) due to the addition of multiple Recreation special events, and gymnastics, contractual services have also increased due to switching from GIJO Gymnastics to the National Gymnastics Association.

Supplies are increasing by 25.8% (\$43,768) primarily attributed to new programs and events, increased participation, and program offerings, particularly in the areas of Sports (\$13,799), Adult and Youth General Interest Programs (\$10,100), Before & After School Care and Camps (\$9,300), Visual & Performing Arts (\$7,341).

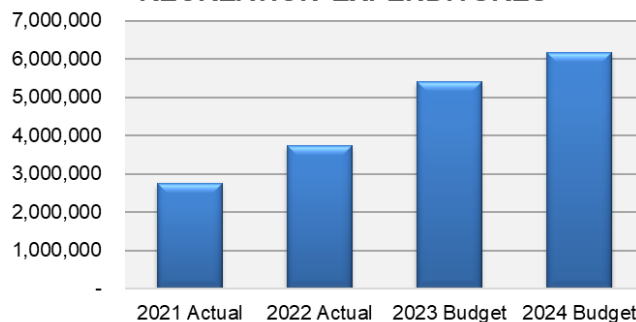
Future Outlook

The outlook for the Recreation function budget will be guided by the continued demand for programs and services, the Strategic Plan, as well as the feedback received from the Elevate Elmhurst Parks. 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 volatile job market. The Recreation Department is dedicated to delivering the highest quality of programs and services to the greatest number of residents possible, with the resources and facility space available, while remaining fiscally responsible.

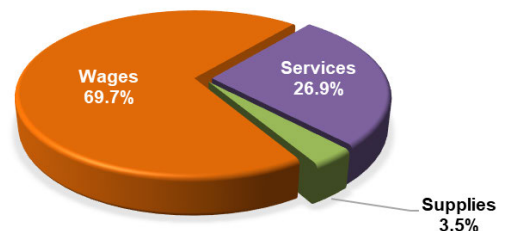
Expenditures by Object: Recreation

| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
|----------------|------------------|------------------|------------------|------------------|-------------------------|-----------------------|
| Wages | 1,773,246 | 2,436,614 | 3,627,048 | 4,296,233 | 669,185 | 18.4% |
| Services | 903,189 | 1,182,754 | 1,445,399 | 1,656,550 | 211,151 | 14.6% |
| Supplies | 79,947 | 110,004 | 169,865 | 213,633 | 43,768 | 25.8% |
| Total | 2,756,382 | 3,729,372 | 5,242,312 | 6,166,416 | 924,104 | 17.6% |

RECREATION EXPENDITURES



RECREATION PERCENT OF EXPENDITURES BY OBJECT



2024 BUDGET: EXPENDITURES BY FUNCTION



| Performance Measures: Recreation | | | | | |
|----------------------------------|-------------|----------------------------|----------------|----------------------------|--------------------------|
| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
| Gateway Participation | 68 | 110 | 112 | 2 | 1.8% |
| Recreation Financial Assistance | \$9,190 | \$25,000 | \$30,000 | \$5,000 | 20.0% |
| % of Online Registrations | 83.30% | 78.80% | 82.5% | 3.7% | 4.7% |
| Pool Passes Sold | 3655 | 4,293 | 4,390 | 97 | 2.3% |
| Number of Hub Rentals* | 74 | 150 | 160 | 10 | 6.7% |

*Hub rental figures do not include District meetings and trainings

2024 BUDGET: EXPENDITURES BY FUNCTION



SPECIAL USE FACILITIES

Mission

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

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

40.1

Description

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

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

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

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

2023 Accomplishments

Vision 2020 Strategic Themes

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

- Continued to meet the growing demand for Pickleball programming at Crestview Park by adding a Beginner Pickleball Clinic and Leagues while maintaining open play opportunities. One clinic and two leagues were offered with over 100% capacity (\$8,892).

Meet Community Need for New and Existing Indoor Recreation Space

- Expanded drop-in Pickleball play by adding Guided Open Play for Advanced Beginners and leagues at indoor courts resulting in over 3,000 visits (\$26,283).

Innovative Programming to Meet Community Needs

- Offered a socializing aspect to selected tennis and Pickleball programs to help create a community feel.
- Held quarterly launches for Les Mills classes to promote group exercise.
- Due to increased attendance in yoga classes, Yoga Sculpt was added to Group Exercise schedule, three Yoga in the Park paid programs were offered with 36 total participants.
- Added two new early morning aqua classes and brought back Zumba Gold classes to meet increased participation in senior classes.

2024 BUDGET: EXPENDITURES BY FUNCTION



- Brought back Trainer on Duty program for training members on proper use of Fitness Floor equipment.
- Reintroduced Member engagement events including the annual Health Fair, Member Appreciation Month, and Blood Drives.

Exceptional and Consistent Guest Experience

- Membership Services staff filled vacancies in the positions of Membership Services Associate, Membership Supervisor, and Division Manager – Membership Services to handle the increase in membership and improve succession planning.
- Implemented 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 resulting in 707 new members in 2023 compared to 411 new members in 2022.

Sustainable Revenue Strategies and Funding Options

- Raised membership fees by 10% for adults, seniors, and young adults and 25% for youth membership fees (\$168,802).
- Raised the monthly towel rental fee \$2 and locker rental fee \$2.50 (\$937).
- Reinstated a monthly Leave of Absence fee of \$5.
- Membership Joining Fees returned for the year (\$20,748).
- Explored participating in insurance-based memberships such as *Renew Active* as a possible new revenue stream and determined the program is not a good fit for Courts Plus.
- Raised racquet sports court fees contributing to an increase in overall Racquet Sports revenue to help offset a portion of already completed and future capital projects for the racquet sports facility (\$119,819).

2024 Work Plan

Vision 2020 Strategic Themes

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

- Continue to meet the growing demand for outdoor Pickleball programming by offering beginner clinics and adding youth pickleball programming.

Meet Community Need for New and Existing Indoor Recreation Space

- Expand Pickleball programming by adding indoor youth Pickleball programming.

Innovative Programming to Meet Community Needs

- Expand the number of Leagues, Tournaments and Special Events for both Pickleball and Tennis.
- Offer Candlelight Yoga classes at Wilder Mansion in the winter.
- Begin addressing programming needs and recommendations based on Elevate Elmhurst Parks implementation plan.

2024 BUDGET: EXPENDITURES BY FUNCTION



Exceptional and Consistent Guest Experience

- Increase member engagement activities such as: Member App Challenges, App Rewards, the Courts Plus Perks program, and special events (Stars and Stripes Party).
- Restructure Membership households allowing for an equitable rate breakdown, as an example: Additional Seniors will now receive the senior rate when paired with an Individual Adult.
- Utilize the new registration program (ActiveNet) feature allowing members to self-manage their account online including credit card updates, tennis court bookings, massage bookings, pickleball drop-in, and special tennis class registrations.

Sustainable Revenue Strategies and Funding Options

- Raise the adult and senior membership fees by 5% and individual youth membership fees by 20% to bring fees closer to youth membership fees in the area.
- Revamp and relaunch Courts Plus Perks program partnering with local business.

2024 Budget Highlights

As compared to the 2023 Budget, the Special Use Facilities function budget is decreasing by 2.1% (\$42,456) overall in the expense categories below.

Wages are increasing overall by 1.6% (\$23,422). Full-time wages are decreasing by 7.7% (\$38,856) primarily due to the removal of a proposed 2023 Budgeted full-time position, Tennis Professional (\$52,784), which is offset by the proposed annual merit increase (\$12,793). Part-time wages are proposed to increase by 6.7% (\$62,278) primarily due to the mandated minimum wage increase as well as increasing program offerings. The most significant increases are listed below:

- Fitness Floor wages (\$50,064) primarily due to the reallocation of these wages moving back to Special Use Facilities from Facilities
- Membership Services wages (\$10,099) due to an increase in membership sales and shifting hours from Registration staff
- Group Exercise wages (\$9,026) due to projected increase in class offerings
- Kids Plus wages (\$8,372) due to increased usage
- Racquet Sports (\$42,975) primarily due to increased lesson sizes in Travel Team (\$18,671) and offering additional Adult Pickleball programs (\$7,078)

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

- Fitness wages (\$12,948) primarily due to Industrial Athlete (\$12,810) as McMaster Carr anticipates minimal hiring
- Registration wages (\$8,576) due to shifting hours to Membership Services

Services are decreasing by 14.3% (\$66,973) primarily due to a decrease in health care (\$69,694) due to employee health insurance plan selections, offset by several other services having minimal increases.

Repair expenses are decreasing by 100.0% (\$10,850) due to reallocation to the Facilities function.

2024 BUDGET: EXPENDITURES BY FUNCTION



Supplies expenses are increasing by 9.5% (\$11,855) primarily due to an increase in Fitness (\$3,135), Racquet Sports (\$4,070), and Special Events (\$1,250) for increased usage in those areas.

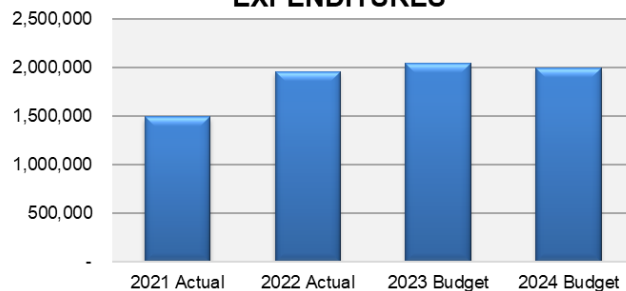
Future Outlook

In 2023, the fitness industry reported slight growth of membership due to the emphasis on health in most age categories. In 2024, growth is again predicted, so Courts Plus will increase brand awareness through increased promotions as well as expand programming in key program areas including, tennis, martial arts and Pickleball.

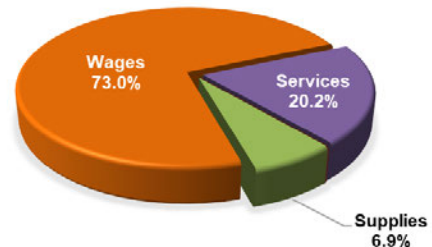
Expenditures by Object: Special Use Facilities

| Expense Object | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
|----------------|------------------|------------------|------------------|------------------|-------------------------|-----------------------|
| Wages | 1,079,667 | 1,275,652 | 1,434,364 | 1,457,786 | 23,422 | 1.6% |
| Services | 306,005 | 565,864 | 469,871 | 402,898 | (66,973) | -14.3% |
| Repairs | 41,169 | 46,572 | 10,850 | - | (10,850) | -100.0% |
| Supplies | 62,656 | 69,884 | 125,185 | 137,040 | 11,855 | 9.5% |
| Total | 1,489,497 | 1,957,972 | 2,040,270 | 1,997,724 | (42,546) | -2.1% |

SPECIAL USE FACILITIES EXPENDITURES



SPECIAL USE FACILITIES PERCENT OF EXPENDITURE BY OBJECT



Performance Measures: Special Use Facilities

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
|--|-------------|-------------------------|----------------|-------------------------|-----------------------|
| Courts Plus & Wilder Mansion Program Registrations | 6,990 | 8,020 | 8,621 | 601 | 7.5% |
| Courts Plus Members | 3,877 | 3,900 | 3,971 | 71 | 1.8% |
| Courts Plus Daily Usage | 180,145 | 208,335 | 250,002 | 41,667 | 20.0% |
| Courts Plus Financial Assistance | \$4,524 | \$4,674 | \$5,750 | \$1,076 | 23.0% |

SUGAR CREEK GOLF COURSE

Mission

To grow the game of golf by offering opportunities for all ages, gender identities, 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

9.8

Description

The Sugar Creek Golf Course oversees all golf course maintenance, driving range and banquet operations; develops programs and corresponding pricing strategies to remain competitive in the marketplace; and maintains financial profitability by monitoring revenues and expenses within budgetary guidelines. All Sugar Creek Golf Course Division expenses are funded by the user and budgeted in the Sugar Creek Golf Course Fund. Tax dollars are not used to fund direct operational and capital expenses and all operations are required to return a profit.

Vision 2020 Strategic Themes

2023 Accomplishments

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

- Completed the creek restoration project in April 2023 to ensure long-range sustainability of Sugar Creek for communities both upstream and downstream and secure the long-range livelihood of the golf course (\$672,516)
- Coordinated the on-time re-opening of the golf course upon completion of the creek renovation. Ensured notification to the public on social media, website postings, and voicemail for incoming calls regarding the golf course re-opening. Created and purchased signage for the front street entrance.
- Hosted a meeting with the Villa Park Environmental Concerns Commission regarding the newly renovated creek and shoreline, addressing the overall benefits of the watershed.

Meet Community Need for New and Existing Indoor Space

- Completed installation of tables and bases for new banquet furniture (\$12,500).
- Replaced the 18-year-old rooftop HVAC unit servicing the banquet area and replaced the underlying roof over the kitchen (\$41,029).

Innovative Programming to Meet Community Needs

- Continued to run the popular summer youth camp which has been revamped and remodeled post-pandemic for improved functionality, reduce the amount of time between age groups, and streamline the overall flow throughout the day. The camp has realized an ideal maximum capacity to provide instructor and staff/participant ratios ensuring safety and proper instruction and supervision.
- Increased the number of instruction classes for youth, adults, and parent/child sessions (\$1,810).

2024 BUDGET: EXPENDITURES BY FUNCTION



Exceptional and Consistent Guest Experience

- Continued to utilize online prepaid reservations through the GolfNow platform. A simple process accessible through the Sugar Creek Golf Course website and/or mobile app. Golfers are able to either guarantee reservations with a prepayment or play as a walk-on by paying in person as well as review tee time availability.
- Purchased a John Deere 4066R Tractor and a John Deere 2400 Tee Mower, providing improved conditions and enhanced overall on-course experience (\$96,686).
- Enhanced the golf experience with the newly renovated creek and pond which added value and competitiveness within the 9-hole golf course marketplace.
- Purchased a new, larger ball dispenser at the driving range providing a higher capacity with less down time necessary for ball retrieval and refilling of the dispenser. The new machine will also allow for more efficiencies in the future by adding technology on the front panel for credit card swipes creating direct access for customers, rather than having to come inside the clubhouse to purchase range balls (\$15,717).

Sustainable Revenue Strategies and Funding Options

- Utilized the GolfNow platform to capture a wider customer base beyond immediate communities. The online portal with mobile app allows for booking and prepayment for reservations 24-7 and view tee time availability for same day to walk-on and pay in person thus eliminating wasteful holding of tee times not guaranteed which created no-show issues and loss of revenue.
- Remained competitive within the marketplace for greens fee and riding cart rate structure. There is a baseline rate with flexibility, requiring active monitoring of rates to be reflective of demand and market competition, allowing for opportunities to increase fees to maximize revenues whenever possible especially during periods of higher demand such as weekends, holidays and overall, more appealing days and times for playing golf.

2024 Work Plan

Vision 2020 Strategic Themes

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

- Begin the process of evaluating infrastructure of three existing bridges on the golf course with an engineering plan to guide a renovation of the aged structures in the coming years (\$20,000).
- Replace the 23-year-old clubhouse roof which has outlived its useful life (\$60,000).
- Continue with the maintenance long-range equipment replacement plan by purchasing a sprayer and rough mower to continue to improve the overall course conditions and playability (\$56,759).

Innovative Programming to Meet Community Needs

- Continue to offer summer youth camp and instructional programs for golfers of all ages and abilities.

2024 BUDGET: EXPENDITURES BY FUNCTION



Exceptional and Consistent Guest Experience

- Sealcoat the parking lot and driving range tee line for an overall improved image of the clubhouse and facilities (\$12,000).
- Sign a new golf car fleet lease replacing an existing, 7-year-old lease agreement for an immediate enhanced guest experience (\$14,760).

2024 Budget Highlights

As compared to the 2023 Budget, overall expenses in the 2024 Sugar Creek Golf Course function are projected to increase by 4.9% (\$37,474).

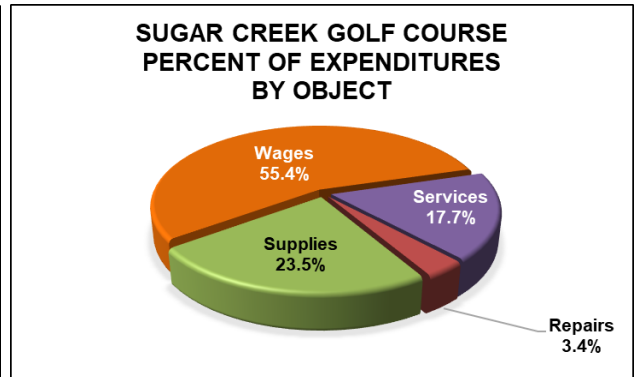
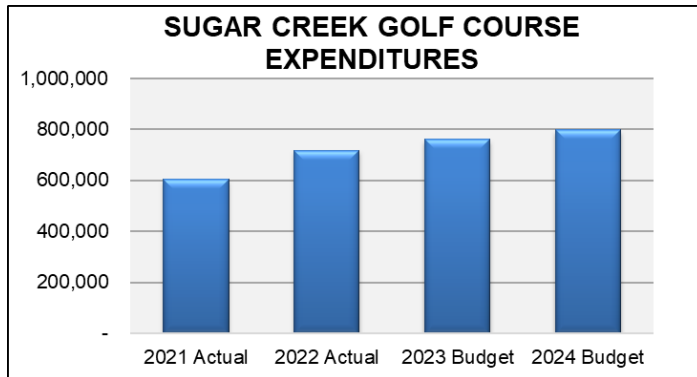
- **Wages** are increasing by 6.4% overall (\$26,714) due to budgeted merit increases for full-time staff and required minimum wage increase from \$13.00 to \$14.00/hour for part-time and seasonal staffing.
- **Services** are increasing by 13.4% overall (\$16,610) primarily due to a new golf car fleet lease (\$14,760) replacing existing, 7-year-old lease agreement that expired.
- **Repairs** are increasing by 1.1% (\$300) due to a slight increase in plumbing repairs.
- **Supplies** are decreasing by 3.2% (\$6,150) overall with increases in building supplies (\$7,450) due to non-facilities function supplies being budgeted that were not included in 2023. Offset by reduction in equipment and furniture (\$12,500) as a result of banquet furniture that was purchased in the 2023 budget and a slight reduction in fuel cost (\$1,100).

Future Outlook

The popularity of golf remains high even exceeding pre-pandemic levels as well as showing steady growth after the increased popularity of golf brought on by the pandemic. Golf participation demographics continue to expand with growth especially with women and the 6 to 34 age group. In 2024, the golf course will have a greatly improved playing experience due to the completion of the restoration project resulting in a high-quality appearance to go along with its well-maintained course reputation. Staff will continue to meet this strong demand with 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 | 2021 Actual | 2022 Actual | 2023 Budget | 2024 Budget | Difference ('23 to '24) | % Change ('23 to '24) |
| Wages | 380,750 | 408,136 | 415,206 | 441,920 | 26,714 | 6.4% |
| Services | 41,143 | 98,468 | 124,362 | 140,972 | 16,610 | 13.4% |
| Repairs | 10,866 | 20,920 | 26,600 | 26,900 | 300 | 1.1% |
| Supplies | 170,947 | 189,682 | 193,992 | 187,842 | (6,150) | -3.2% |
| Total | 603,706 | 717,206 | 760,160 | 797,634 | 37,474 | 4.9% |

2024 BUDGET: EXPENDITURES BY FUNCTION



Performance Measures: Sugar Creek Golf Course

| Performance Measure | 2022 Actual | 2023 Projected Year End | 2024 Projected | Difference ('23 to '24) | % Change ('23 to '24) |
|---------------------------|-------------|-------------------------|----------------|-------------------------|-----------------------|
| Rounds of Golf | 27,000 | 25,000 | 25,500 | 500 | 2.0% |
| Number of Banquet Rentals | 50 | 50 | 50 | - | 0.0% |
| Number of Golf Outings | 22 | 25 | 30 | 5 | 20.0% |

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Capital improvements enhance, expand, or maintain infrastructure the District needs to provide programs and services to the community and support new growth and development. 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 \$29.8 million in asset management, equipment, and technology improvements and \$142.0 million in new and major redevelopment projects the District targets to implement during a multi-year period. Similar to the District's 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 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;
- 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, 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 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 Park Board:*** A project that the District has already made a prior commitment to complete, is already in progress, or impacts the start or completion of another project. (50 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 Comprehensive and Strategic 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)
- ***Demonstrates a commitment to sustainability with a focus on conservation, preservation, and renewable energy:*** A project that improves energy efficiency, eliminates, or reduces dependency on fossil fuels, and/or preserves green space in the community. (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 a portion of or all non-District revenue sources. (15 points)
- ***Results in generating net revenue that exceeds the direct operational cost of facility/equipment without using tax revenue:*** A project that covers its operating expenses through non-tax revenue. (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)

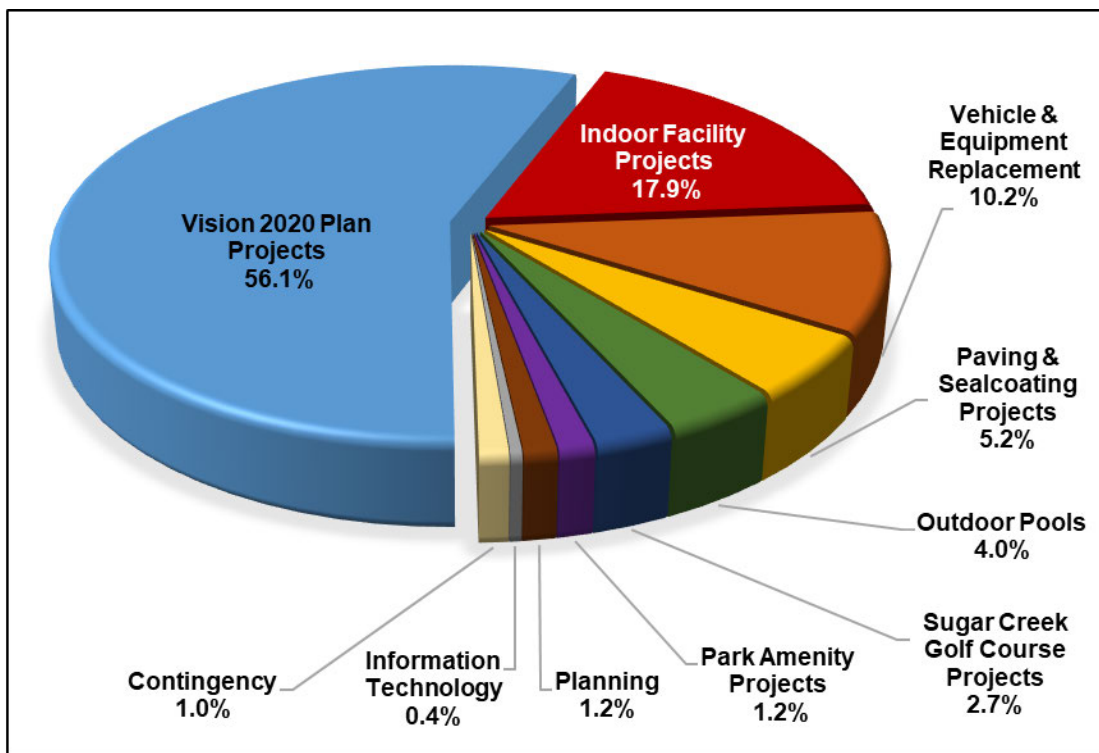
- **Provides enhanced safety:** A project that will reduce the District's potential exposure to risk. (15 points)

Along with the evaluation criteria and project priority categories, the Capital Planning Team uses an additional project evaluation rating 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 Capital Planning 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.

2024 Capital Plan Project, Contingency, and Revenue Overview

The proposed 2024 capital budget revenues and expenses are **\$7,282,461**. On page 169, the 2024 Capital Plan Project Summary Chart includes a listing of proposed projects and their project categories, type, region, priority category, urgency rating, and projected 2024 expenses. On pages 171-182 is a detailed description of each project, including its projected expenses and funding source, work to be accomplished and justification for inclusion in the 2024 capital budget. On pages 183-185, is a summary of proposed 2024 capital budget funding. The following pie chart illustrates the percent of proposed 2024 capital project expenses by project category.



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2024 BUDGET: CAPITAL IMPROVEMENT PLAN



2024 Capital Plan Summary Chart (by Amount in Descending Order)

| Project Name/Description | Project Category | Project Type | Project Region | Priority Category | Project Urgency | 2024 Cost |
|---|---------------------------------|-------------------------|----------------|-------------------|----------------------------|--------------|
| Dog Park Construction | New Construction | New/Major Redevelopment | District-wide | A | Next year (serious-poor) | 2,200,000 |
| Pick Park Development | New Construction | New/Major Redevelopment | Central | A | Next year (serious-poor) | 640,600 |
| Courts Plus Metal Roof Restoration | Building Exterior | Asset Management | District-wide | B | 1-2 years (poor-fair) | 614,000 |
| Pioneer Park Playground Renovation | Play Areas | Upgrade | Central | B | 1-2 years (poor-fair) | 487,300 |
| Maintenance Vehicle Replacement | Vehicles | Asset Management | District-wide | C | 1-2 years (poor-fair) | 411,000 |
| Butterfield Park Field #1 Upgrades | Athletic Fields | Upgrade | South | B | Next year (serious-poor) | 400,000 |
| Paving Projects | Trails, Paths and Bridges | Asset Management | District-wide | B | 1-2 years (poor-fair) | 323,500 |
| Maintenance Facility Fuel Island & Heavy-Duty Lift Replacement | Building Exterior | Asset Management | District-wide | A | Next year (serious-poor) | 294,650 |
| Park Grounds Equipment Replacement | Grounds Equipment | Asset Management | District-wide | C | 1-2 years (poor-fair) | 205,493 |
| East End Pool Sandblasting & Painting | Pools and Spraygrounds | Asset Management | District-wide | C | Next year (serious-poor) | 200,000 |
| Kies Recreation Center Kitchen Upgrade | Building Interior | Upgrade | District-wide | A | Next year (serious-poor) | 179,400 |
| Kies Recreation Center Dining Hall/Gym Floor Replacement | Building Interior | Upgrade | District-wide | A | Next year (serious-poor) | 137,600 |
| Courts Plus Fitness Equipment Replacement | Fitness Equipment | Asset Management | District-wide | C | 1-2 years (poor-fair) | 126,457 |
| Sugar Creek Grounds Equipment Replacement | Grounds Equipment | Asset Management | District-wide | B | 1-2 years (poor-fair) | 106,759 |
| 225 S. Prospect Slate Roof Replacement | Building Exterior | Asset Management | Central | C | Next year (serious-poor) | 95,000 |
| Wagner Community Center Flooring Replacement Phase 2 | Building Interior | Asset Management | District-wide | B | Next year (serious-poor) | 80,000 |
| Smalley Pool Deck & Lounge Chair Replacement | Pools and Spraygrounds | Asset Management | District-wide | D | Next year (serious-poor) | 69,000 |
| Sugar Creek Golf Course Clubhouse Roof Shingles Replacement | Building Exterior | Asset Management | District-wide | C | 1-2 years (poor-fair) | 60,000 |
| Sealcoat & Striping Projects | Parking Lots | Asset Management | District-wide | C | 1-2 years (poor-fair) | 53,800 |
| Butterfield Park Recreation Building Roof & Gutter Replacement | Building Exterior | Asset Management | South | C | 1-2 years (poor-fair) | 51,600 |
| Courts Plus Tennis Court Infrared Unit Heater Replacement | Mechanical Systems | Asset Management | District-wide | C | Next year (serious-poor) | 45,000 |
| Horticulture Complex Improvements | Lighting | Upgrade | District-wide | C | Next year (serious-poor) | 44,372 |
| Ray Graham Elmhurst Community Learning Center Gym Floor Refurbishment | Building Interior | Asset Management | District-wide | C | Next year (serious-poor) | 41,500 |
| The Hub Mini-golf Engineering Assessment | Professional Services | Planning | District-wide | D | 1-2 years (poor-fair) | 40,000 |
| Ballfield Lighting Controls Installation | Lighting | Upgrade | District-wide | D | Within 3 years (fair-good) | 36,000 |
| Wagner Community Center Fire Dept. Connection Replacement | Mechanical Systems | Asset Management | District-wide | A | 1-2 years (poor-fair) | 31,000 |
| Courts Plus Emergency Intercom & Master Clock System Replacement | Information Technology | Asset Management | District-wide | A | Next year (serious-poor) | 30,000 |
| Wilder Park Formal Garden Masonry Repairs | Park Amenities | Asset Management | Central | D | Next year (serious-poor) | 29,440 |
| Wilder Park Formal Garden Landscape Bed Improvements | Landscaping and Bodies of Water | Upgrade | Central | D | Within 3 years (fair-good) | 25,000 |
| East End Pool Platform Railing Base Repair & Stair Coating | Pools and Spray grounds | Asset Management | District-wide | C | Next year (serious-poor) | 22,000 |
| GIS Tree Inventory Development | Professional Services | Planning | District-wide | B | Next year (serious-poor) | 20,990 |
| Depot Painting & Wood Replacement | Building Exterior | Asset Management | South | D | Next year (serious-poor) | 20,000 |
| Courts Plus Women's Locker Room Steam Generator Replacement | Mechanical Systems | Asset Management | District-wide | D | 1-2 years (poor-fair) | 20,000 |
| Sugar Creek Golf Course East & West Bridge Repair Engineering | Professional Services | Planning | District-wide | B | 1-2 years (poor-fair) | 20,000 |
| Courts Plus HVAC Engineering Assessment | Professional Services | Planning | District-wide | B | 1-2 years (poor-fair) | 16,000 |
| Sugar Creek Golf Course Main Parking Lot Sealcoat & Striping | Parking Lots | Asset Management | District-wide | B | 1-2 years (poor-fair) | 12,000 |
| Courts Plus Main Staircase Tread Replacement | Building Interior | Asset Management | District-wide | D | 1-2 years (poor-fair) | 10,000 |
| Courts Plus Aquatic Engineering Assessment | Professional Services | Planning | District-wide | C | 1-2 years (poor-fair) | 8,000 |
| Contingency | | | | | | \$75,000 |
| Total 2024 Expenses | | | | | | \$ 7,282,461 |

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)

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)

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

- A-Highest (Meets Evaluation Criteria 1-3)
- B-High (60-80 Points)
- C-Medium (35-55 Points)
- D-Low (Below 35 Total Points)



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2024 BUDGET: CAPITAL IMPROVEMENT PLAN

2024 Proposed Capital Plan Project Descriptions

Vision 2020 Plan Projects (\$4,086,400 (56.1% of total project expenses))

Dog Park Construction (\$2,200,000)

In 2024, staff propose completing construction of a new dog park for \$2,200,000 at 0S761 Old York Road based on the Board approved 2018 master plan. The master plan includes constructing and/or installing 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. Opening the District's first dog park is a high priority in the Vision 2020 Plan based on community feedback and the park amenity level of service analysis. The park will expand park offerings and level of services provided to the community as well as provide a safe place for dogs to be off-leash while reducing the number of off-leash dogs in parks.



Project work previously completed or to be completed includes:

- 2018: Upland Design, a landscape architecture/planning firm, developed the master plan based on community feedback and related architecture and engineering and construction cost estimates.
- 2022: Upland Design revised projected construction costs based on the project implementation timeline.
- By the end of 2023: Upland Design will complete engineering, construction documents, permit submittals and bid documents (approximately \$41,240 will be spent for these services and permitting).
- 2024: Staff propose bidding the project in early 2024 to complete construction and open the park by the end of 2024.

Staff recommends funding this project with Recreation Fund (\$1,450,000) and SRA Fund reserves (\$500,000) along with a pending grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) (\$250,000). One of the 2024 Strategic Work Plan tactics is to continue seeking sponsorships to fund dog park construction to reduce the spending down of Fund reserves to complete the project.

In 2025, the projected net operating impact of this project is \$28,434 based on an increase in expenses (\$58,434) offset with membership revenues (\$30,000 in 2025 and approximate increases of \$900 in 2026 and 2027). Operating expenses projected in 2025 include maintenance (\$5,750), staffing (\$10,950), utilities (\$23,000), and supplies (\$18,734) and are projected to increase in 2026 (\$2,452) and 2027 (\$2,558) based on rising costs of supplies and utilities and projected staff merit increases.

This project addresses the 2024 Strategic Work Plan tactics 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** and implement dog park operating plan under the Vision 2020 Theme of **Innovative Programming to Meet Community Needs**.

Pick Park Development (\$640,600)

In 2024, staff propose developing Pick Park for \$640,600 based on the Board approved 2022 master plan developed by Upland Design based on Pick Subdivision resident feedback at two public meetings and a survey. New amenities include a playground for 2-5 and 5-12-year-olds, bench seating, game table, shade shelter, adult fitness equipment, a bike repair station, and a plant buffer. By the end of 2023, the

District, working with Upland Design, will complete engineering, construction documents, permit submittals, and bid documents for a projected cost of \$46,320.

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. Based on the demonstrated need for park development, the District was awarded an Illinois Department of Natural Resources Open Space Land Acquisition and Development (OSLAD) grant to cover 50% (\$340,300) of the total cost to develop the new park. In addition to the grant, staff proposes funding the project with SRA Fund (\$200,000) and Capital Improvement Fund (\$100,300) reserves. This project addresses the 2024 Strategic Work Plan tactic to complete Pick Park construction under the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Pioneer Park Playground Renovation (\$487,300)

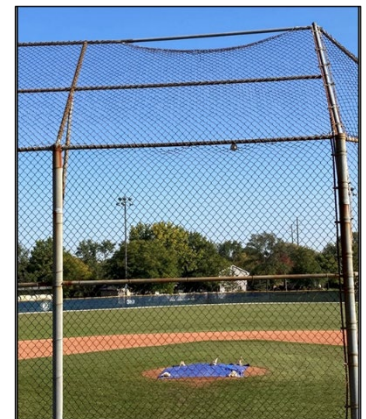
Per the District's 20-year playground replacement schedule, staff recommends funding \$487,300 in the 2024 capital budget to redevelop Pioneer Park, which was last updated in 2006. The proposed project includes replacing the playground equipment (\$358,000) and soft surfacing (\$100,800) along with the path and basketball court (\$28,500). The park equipment has been deteriorating at a rapid pace due to misuse and age, requiring constant repairs that will continue to rise in cost. Staff proposes reconfiguring the playground layout to improve its design and introduce new equipment and amenities that reduce the need for repairs.

A public input meeting was held on July 18, 2023 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, which is anticipated to be approved by the Board on November 13, 2023. Construction drawings and specifications will be developed for bid in late November and a contract is anticipated to be awarded in early 2024.

Staff propose funding this project with Annual G.O. Bonds proceeds (\$265,472), SRA Fund property tax levy revenue (\$200,000), and Recreation Fund reserves (\$21,828). This project addresses the 2024 Strategic Work Plan tactic to redevelop Pioneer Park under the Vision 2020 Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Butterfield Park Field #1 Upgrades (\$400,000)

Butterfield Park field #1 is utilized for both collegiate and youth baseball, and therefore, must meet National Collegiate Athletic Association (NCAA) standards. Over the past several years, the District, Elmhurst University, and Elmhurst Youth Baseball worked cooperatively to make improvements to the playing surface. Building on these upgrades, staff propose replacing what is understood to be the original backstop and perimeter fencing, which are over 30 years old and beyond their useful life (\$306,000). The backstop will be replaced with a more modern backstop netting system, which will better contain foul balls and improve field visibility for fans. The perimeter fence will be upgraded to black vinyl fencing to improve functionality and overall aesthetics. Staff also propose upgrading the warning track (\$24,500) and dugouts (\$50,403) to improve aesthetics and meet expectations of collegiate level athletes. The project also includes replacing the scoreboard (\$19,097) due to its age and functionality. This project will be funded with Capital Improvement Fund reserves (\$100,000), a pending grant from State of Illinois DCEO (\$200,000), and an Elmhurst University agreement (\$100,000).



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This project addresses the 2024 Strategic Work Plan tactic to upgrade Butterfield Park baseball field #1 under the Vision 2020 Strategic Theme of **Meet Community Need for Parks, Open Space, and Outdoor Amenities**.

Kies Recreation Center Kitchen Upgrade (\$179,400) and Dining Hall/Gym Floor Replacement (\$137,600)

In 2024, staff propose updating the 1970's era kitchen at the Kies Recreation Center to be an Americans with Disabilities Act (ADA) accessible teaching kitchen (\$179,400), which would support serving luncheons during senior programs as well as provide additional recreational and instructional opportunities. Architectural work, design development, and asbestos abatement will be completed in 2023. Staff also propose replacing the dining area/gymnasium flooring to provide a safer and fully ADA accessible surface and improve overall aesthetics (\$137,600). These projects will be funded with SRA Fund reserves (\$67,000) and a State of Illinois DCEO grant awarded in 2023 (\$250,000).



Both projects would provide opportunities for expanding adult and senior programming options in more functional spaces. Adult continuing education and fitness and wellness programming were two of the top three programming priorities in the Vision 2020 Plan based on community feedback. These projects address the 2024 Strategic Work Plan tactic to update the Kies Recreation Center kitchen and replace dining hall/gym floor under the Vision 2020 Strategic Theme of **Meet Community Need for New and Existing Indoor Recreation Space**.

Ray Graham Elmhurst Community Learning Center Gym Floor Refurbishment (\$41,500)

Pending reaching an agreement on shared use with the Ray Graham Association (RGA), staff propose spending \$41,500 to refurbish their southside facility gym floor to be utilized by the District for programming after school, evenings, and weekends (when there is limited use by RGA). The gym floor needs repair and is beyond its useful life, and RGA recently invested in the space by replacing the roof. This project will be funded with SRA Fund reserves (\$41,500) and addresses the 2024 Strategic Work Plan tactic to refurbish Ray Graham Elmhurst Community Learning Center gym floor under the Vision 2020 Strategic Theme of **Meet Community Need for New and Existing Indoor Recreation Space**.

Park Amenity Projects (\$90,440 (1.2% of total project expenses))

Ballfield Lighting Controls Installation (\$36,000)

In 2024, staff propose furnishing and installing lighting control systems for the ballfield lights at Berens Park ballfields #1-5 (\$24,000) and Butterfield Park ballfield #1 (\$12,000). Currently, lighting fees from user groups are dependent on an honor system of logging hours of use. In addition, the current lighting controls require outside user groups to have access to secure areas of District facilities to operate the lights. The proposed new lighting control system allows for wireless control (no facility access), scheduling of lighting, and the ability to efficiently create reports for light usage to accurately invoice user groups and recover costs. As a result, this project will have a positive impact on the operating budget based on a projected \$6,000 increase in lighting fee revenue one year after installation. This project will be funded with General Fund reserves (\$36,000).

Wilder Park Formal Gardens Masonry Repairs (\$29,440) and Landscape Bed Improvements (\$25,000)

The Wilder Park 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 standards of a formal

garden. To protect the longevity of the Formal Gardens brick structures, it is essential to maintain the masonry maintenance and complete repairs. Since the brick entry gates and walls along with the brick planter are in poor condition due to water infiltration and freeze/thaw issues (related to deteriorating mortar and damaged capstones), staff propose making repairs and tuckpointing the brick in 2024 (\$29,440). Proper maintenance and upkeep will ensure the masonry features match the beauty and aesthetics of the surrounding landscape and will prevent continued deterioration resulting in the need for more costly repairs or eventual replacement of the walls and bed.

Staff also propose spending \$25,000 to make upgrades to the landscape beds based on current landscape material preferences and the formal nature of the gardens. Currently utilitarian rather than a high level of attractiveness, the new landscape beds will feature updated materials that are both functional and have a timeless appearance that will integrate well with any future landscape improvements. Both these projects will be funded with Capital Improvement Fund reserves (\$54,440).

Outdoor Pool Projects (\$291,000 (4.0% of total project expenses))

East End Pool Sandblasting and Painting (\$200,000)

Historically during the fall season, the three East End pool (lap/activity, diving, and kiddie) bottoms and walls were painted every other year. However, after 16 years, the layers of paint will no longer adhere to the concrete. The paint is continuously chipping and the pool vacuums are constantly picking up paint chips, which can lead to rough, sharp edges. Staff propose hiring a contractor to sandblast all the paint layers to ensure proper adhesion of a fresh coat of paint (\$200,000) and allow Facilities staff to allocate their time to other critical tasks in preparation for the summer season. This project will be funded with Recreation Fund reserves (\$200,000) and save approximately \$15,000 over the next three years in the operating budget (every two years, approximately \$7,600 is spent to paint the pool with a two-part epoxy (includes supplies and wages).



East End Pool Platform Railing Base Repair and Stair Coating (\$22,000)

The stair railings leading to the top of the platform serving the East End Pool drop slide and high dive are starting to fail, causing the concrete supporting the posts to crack. Over time, water has infiltrated the steel railing, leading to freeze-thaw cycles, expansion, and the initiation of corrosion, which is gradually deteriorating the railing and compromising the integrity of the concrete. To restore and protect the long-term durability of the stairs and railing, staff propose budgeting \$22,000 to complete the following work:

- remove the areas at the base including the concrete;
- replace the deteriorated steel components using mechanical anchors for secure attachment;
- frame the affected areas to prepare for the new concrete pour to restore the structure;
- after repairing the stairs and railings, apply two coats of slip-resistant surface to the stairs for safety; and
- install a urethane joint sealer at the base of the railing to prevent future rusting and structural damage.

If the work is not completed and the stairs fail, the deep-water amenities will be closed to the public. This project will be funded with Recreation Fund reserves (\$22,000).

Smalley Pool Deck and Lounge Chair Replacement (\$69,000)

In 2024, staff propose replacing 154 lounge chairs (\$54,000), and 70 patio chairs (\$15,000) at Smalley Pool, which have reached the end of their useful life at around 13 years-old (life expectancy is 7 to 8 years). Over 50% of the chairs are in poor to serious condition and beyond repair. Furthermore, the chairs

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are no longer aesthetically appealing and many of the lounge chairs have holes in the fabric. New chairs will provide comfortable and pleasing seating options for pool users and be made of durable materials to withstand outdoor conditions. This project will be funded with Recreation Fund reserves (\$69,000).

Indoor Facility Projects (\$1,305,622 (17.9% of total project expenses))

Courts Plus Metal Roof Restoration (\$614,000)

The 33-year-old metal roof covering the Courts Plus tennis courts is exhibiting signs of oxidation and needs restoration to maintain its structural integrity. Normally, a metal roof has a lifespan of 40-45 years but to prevent further rusting or deterioration, staff recommends restoration for \$614,000 rather than replacement as the preferred option to extend its life (replacing the metal roof would be three times the cost). The restoration process encompasses the following steps:

- staging and mobilizing equipment and materials;
- replacing missing fasteners;
- tightening loose fasteners and replacing rusted ones;
- installing a unibond reinforcement weatherproofing membrane over panel seams;
- replacing all rubber boots; and
- applying a custom-colored R-mer coat to enhance adhesion to the metal surface, protection, and aesthetics.

The comprehensive roof restoration process will not only extend its life but also safeguard the investment made in the new reflective tennis area ceiling installed in 2023. It includes a 10-year warranty and is expected to provide protection and longevity for at least 15 years. This project is proposed to be funded utilizing a pending solar project reimbursement program (\$614,000) that will involve the installation of an array of solar panels on nearly all the roof surfaces at Courts Plus with the goal of reducing energy costs.

Courts Plus Tennis Court Infrared Unit Heater Replacement (\$45,000)

Of the eighteen (18) infrared unit heaters serving all six (6) Courts Plus tennis courts, only eight (8) are currently operating but all have reached the end of their useful life. Also, the components/parts needed to repair the inoperable heaters are obsolete and unavailable. To ensure there is sufficient heat for the indoor tennis season, at least nine (9) of these unit heaters need to be replaced in 2024. Proper heating levels is essential to maintain a comfortable and functional environment for indoor tennis activities during the cooler months. The new heaters will also improve energy efficiency and reduce maintenance costs to keep the current heaters operable. This proposed project will be funded with Recreation Fund reserves (\$45,000).

Courts Plus Women's Locker Room Steam Generator Replacement (\$20,000)

The Courts Plus steam generator serving the women's locker room was last replaced in 2008. Steam generators are recommended for replacement every 8 to 10 years. This unit has lasted longer than expected due to no usage during 2020 to 2022 but the recent increase in use has required frequent costly repairs. The downtime for repairs has affected guest services. This proposed project will be funded with Recreation Fund reserves (\$20,000).

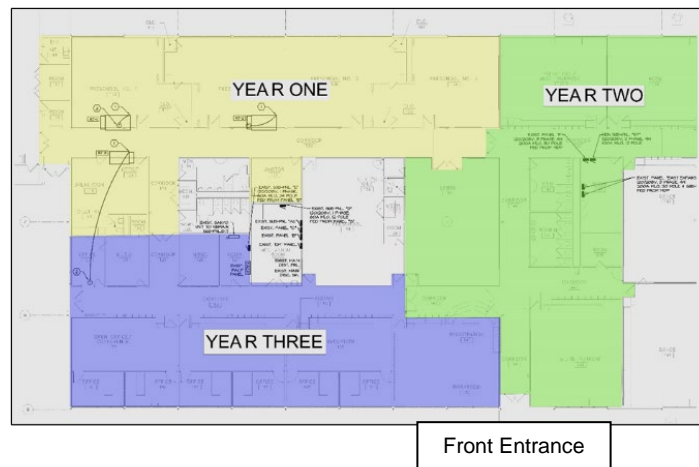
Courts Plus Main Staircase Tread Replacement (\$10,000)

In 2024, staff propose replacing the Courts Plus main staircase rubber stair treads (\$10,000), which were last replaced approximately 15 to 20 years ago. Due to the heavy traffic load, the treads are no longer adhering properly and a temporary fix was completed this year to the bullnose (rounded trim to give a finished edge to the stairs) of each riser with no guarantee of how long it will last. One of the treads had to be replaced in its entirety since it was in such poor condition and the remaining treads are showing

significant wear and starting to crack along the bullnose of the tread. This proposed project will be funded with Recreation Fund reserves (\$10,000).

Wagner Community Center (WCC) Flooring Replacement Phase 2 (\$80,000)

In 2024, staff propose completing Phase 2 of a three-year project to replace WCC flooring originally installed in 1961 and showing signs of deterioration and cracking in specified areas. Phase 2 includes updating the old flooring with high-end vinyl sheet flooring in multipurpose rooms B, C, D and corridors for \$80,000. Spreading the cost of the project over three years allows for isolation of certain building sections to be closed at one time, minimizing interruptions to programs and services. The floor is known to have asbestos containing material mastic due to its age so the project includes abatement (\$40,000) to remove hazardous materials safely before installation of the new flooring (\$40,000). In 2023, Phase 1 included the areas in the graphic below for \$99,000 and Phase 3 is anticipated to cost \$92,200 in 2025. This proposed project will be funded with Recreation Fund reserves (\$80,000).



Wagner Community Center (WCC) Fire Department Connection Replacement (\$31,000)

The Fire Department Connection (FDC) is a crucial component of a building fire protection systems in large buildings, as it provides a connection point for the Fire Department to assist in firefighting efforts quickly and effectively. The WCC FDC failed to hold pressure during the annual sprinkler test. According to City of Elmhurst Fire Code, the pressure hold is required to remain steady during the test to ensure the external connection to the Fire Department is accessible in the event of a fire. Although, the internal sprinkler system continues to work properly, the external connection to the Fire Department is no longer functional so staff strongly recommend replacing it in 2024 for \$31,000. This proposed project will be funded with Recreation Fund reserves (\$31,000).

Butterfield Park Recreation Building Roof and Gutter Replacement (\$51,600)

The proposed 2024 capital budget includes replacing the Butterfield Park Recreation Building roof and gutters for \$51,600. Open year-round, this building is currently used for Sunbeams & Rainbows Preschool, maintenance workspace, 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. To prevent further damage to the building and ensure a safe and functional environment for the preschool and other activities, this project is critical to address roof issues. This project was scheduled and approved in the budget for 2023 but was deferred due to budget constraints since the Administrative Office building roof replacement cost was higher than budgeted and took priority due to its dire condition. This proposed project will be funded with Recreation Fund reserves (\$51,600).

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225 S. Prospect Slate Roof Replacement (\$95,000)

The current 30-year-old slate roof at the 225 S. Prospect building underwent repairs and life-extension efforts by a contractor in 2014. However, now a full replacement of the roof is necessary to safeguard its long-term durability and structural integrity, including the underlayment and wood, as well as to protect the interior ceiling of the building and avoid potential water damage and deterioration. The \$95,000 project includes:

- tearing off the existing slate roof down to the wood decking;
- removing and replacing the copper valley with new materials; and
- installing a new drip edge along the perimeter of the roof.

This portion of the building is used as the indoor support space for outdoor weddings in the Wilder Park Formal Gardens, including for the bridal party to get ready and the bathroom for guests. The asphalt roof on the east side of the building was replaced in 2023. This proposed project will be funded with Capital Improvement Fund reserves (\$95,000).

Depot Painting and Wood Replacement (\$20,000)

An assessment of the Depot building has identified the following needed work to the external building areas: wood repairs; board, soffit, gutter, and down spout replacement; recaulk windows; and paint exterior. Making these repairs is necessary to continue housing programs and events at the building and since the building has historical significance to the community. This proposed project will be funded with Recreation Fund reserves (\$20,000).

Horticulture Complex Improvements (\$44,372)

In 2024, staff propose spending \$44,372 to improve the Wilder Park horticulture complex, including converting to LED grow lights, replacing bench heaters, and upgrading the sensaphone system. These projects will be funded with Museum Fund reserves (\$44,372). For the first project, staff propose installing LED lighting (\$28,600) for the artificial lighting needed for plant propagation to supplement sunlight and manage growth rates. The current lighting utilizes inefficient sodium and incandescent bulbs, and since the facility renovations of 2013, LED grow light technology has advanced significantly. Staff's utilization of supplemental lighting in the growing operations has also increased and due to the current lighting layout, plants are limited to specific benches where the lights are mounted or staff use temporary string lights to expand the growing area. By transitioning to new LED lighting options and doubling the number of light fixtures in the facility, staff can maximize plant production and bench space.

Based on a facility mechanicals/controls audit completed in 2022, staff also recommends replacing the growing facilities bench heaters, which help maintain soil and air temperatures at levels essential for plant propagation (\$13,672). The units are 10 years old and developed leaks that require specific parts for the repairs. Unfortunately, the manufacturer of the units is no longer in business so sourcing replacement parts is nearly impossible, and the new bench heaters will come from an established and stable company widely used in the industry. Therefore, staff recommend this essential project to proactively address the heater issues and to avoid multiple failures without the ability to repair them.

Lastly, staff recommend replacing the sensaphone (\$2,100), which detects temperature fluctuations that can adversely impact the plants and then dials out to designated staff phone numbers to report the issues. The current sensaphone system was adapted from the original growing facility and replacement is essential due to the reduction in standard telephone lines and reliance on cellular for this method of communication.

Maintenance Facility Fuel Island and Heavy-Duty Lift Replacement (\$294,650)

In accordance with the intergovernmental agreement between the District and City of Elmhurst, which governs the shared use of the Maintenance Facility, the District makes use of various spaces and amenities within the City's facility, including offices, workspace, a lunchroom, garage space, and fuel pumps. The City is responsible for maintenance and scheduling of necessary upgrades with the District contributing 25% of the project costs.

The City's 2024 Capital Improvement Plan includes replacing the fuel island (\$198,750) and a heavy-duty automotive lift (\$76,188) (cost amounts represent the District's 25% share of project costs). Removing and replacing the fuel island is essential for the continued fueling and maintenance operations of District vehicles. The heavy-duty lift must also be replaced to ensure the safe and efficient maintenance of heavy-duty vehicles. These projects are crucial for the ongoing use and maintenance of the shared facility, and the District's financial contribution is a vital part of ensuring successful completion of these projects. Staff recommend funding this project with General Fund reserves (\$294,650).

Paving and Sealcoating Projects (\$377,300 (5.2% of total project expenses))

Paving Projects (\$323,500)

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 along with adjacent curbs and sidewalks based on time, exposure, and the frequency of pedestrian and vehicle traffic. Besides ensuring safe pedestrian and vehicle use, paving projects also improve ADA accessibility and vehicle performance and reduce future environmental stress and maintenance costs. In 2024, staff propose budgeting \$323,500 for the following paving projects:



- Butterfield Park north parking lot, roadway, and path asphalt replacement with adjacent curbs and sidewalks (\$101,500);
- Wilder Park north parking lot (adjacent to Wilder Mansion) asphalt replacement (\$142,000); and
- Eldridge Park east to central path asphalt replacement (\$80,000).

This project will be funded with Annual G.O. Bond proceeds (\$136,835), Paving and Lighting Fund property tax levy revenue (\$86,665), and SRA Fund (\$100,000) reserves.

Sealcoating and Striping Projects (\$53,800)

In 2024, staff propose budgeting \$53,800 to sealcoat, fill cracks, and restripe several asphalt paths and parking lots as part of their upkeep, safety, and maintenance. Continued and thorough asphalt repair and routine maintenance extends the life of the product and reduces long-term replacement costs and environmental stress. Proposed sealcoating and striping projects include:

- Salt Creek Greenway Trail from Eldridge Park to McKinley Avenue (\$13,500);
- Eldridge Park east perimeter pathways (\$13,000);
- East End Park main parking lot and restriping of street parking (\$12,500);
- Administrative Office parking lot (\$6,000);
- Butterfield Park asphalt paths south of E. Adams Street (\$5,300);
- Washington Park ADA parking and central path (\$1,850); and
- Conrad Fischer Park paths from tennis courts to Churchville Middle School building (\$1,650).

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This project will be funded with Paving and Lighting Fund property tax levy revenue (\$53,800).

Vehicle and Equipment Replacement (\$742,950 (10.2% of total project expenses))

Maintenance Vehicle Replacement (\$411,000)

Plowing, towing, and hauling take a toll on fleet vehicles. As they reach the end of their expected useful life, rolling stock allows the District to cycle in new vehicles, while capitalizing on the return on investment by obtaining a higher trade-in value. This practice also allows the District to keep up to date with safety features and improved fuel efficiencies along with reducing the cost of extensive repairs associated with older heavily used vehicles and lost work time. Annual replacement also maintains 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 2024, staff recommend the following four vehicle replacements (\$248,000 total):

- an 18-year-old dump truck (Ford F450 for \$80,000);
- a 15-year-old van (Ford Transit Van for \$60,000);
- a 13-year-old pickup truck (Ford F350 for \$58,000); and
- a 12-year-old pickup truck (Ford F150 for \$50,000).

Funds in the approved 2023 Budget for three vehicle replacements are also proposed to be carried over to 2024 due to inventory and production issues out of the District's control (\$163,000), including two (2) Ford F250s (12 and 19 years-old) and a Ford F150 (11 years-old).

Depending on the demand for used vehicles and their condition, staff project an estimated potential return of \$10,000 from the trade-in/auction of the vehicles. These purchases will be funded with General Fund (\$247,000) and Recreation Fund (\$164,000) reserves. Staff also project \$1,500 savings in maintenance expenses in the first year after purchase.

Parks Grounds Equipment Replacement (\$205,493)

Since mowers, loaders, trailers, and tractors are essential for day-to-day maintenance operations, staff annually recommend budgeting for the replacement of 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 2024, staff recommend the following purchases:

- a 12-year-old 16-foot Toro wide-area mower replacement (\$146,270);
- a 7-year-old 61-inch Wright stander mower replacement (\$10,737); and
- a new ABI Infield Groomer (\$48,486).



The two replacement mowers are part of the daily mowing operation from April to November. Due to the nature of their use, the equipment depreciates quickly and are at the end of their expected useful life. Additionally, staff recommend adding an upgraded infield groomer to the fleet, which will allow staff to perform infield renovations in-house rather than contractually, saving approximately \$15,000 per field in future capital budgets (field renovations are based on a 10-year rotation). The upgraded groomer will allow staff to laser grade infields for improved drainage and playing conditions.

Depending on the demand for used equipment and their condition, staff anticipate a return of approximately \$8,000 from equipment auction and trade-ins. These purchases will be funded with General Fund reserves (\$205,493).

Courts Plus Fitness Equipment Replacement (\$126,457)

This project continues the implementation of the five-year fitness floor equipment purchase plan. 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 fitness equipment continues to age, it requires more repairs putting it out-of-service longer 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 2024 capital budget, staff propose funding the replacement of 15 treadmill machines purchased in 2017. The optimal useful life/best resale value of this equipment is 7 years with a recommended replacement schedule of 5 to 7 years. Repair costs and equipment downtime have increased due to the treadmills current age, and they are the most popular cardio equipment at Courts Plus. Staff estimate saving \$3,000 in annual maintenance costs after replacing the treadmills. This project will be funded with Recreation Fund reserves (\$126,457).

Sugar Creek Golf Course Projects (\$198,759 (2.7% 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. In 2024, staff propose utilizing Sugar Creek Golf Course Fund reserves (\$198,759) to fund Golf Course capital projects.

Sugar Creek Golf Course Grounds Equipment Replacement (\$106,759)

In 2024, staff recommend continuing the golf course equipment replacement plan by purchasing the bank mower (\$56,759) previously included in the 2023 capital budget and replacing the 1996 Smithco sprayer/water truck (\$50,000). The replacement schedule is based on updating equipment in the poorest condition and with the highest importance to essential operations. Most 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 to 40-year-old range. The optimum goal for the average equipment is in the 5 to 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.

The bank mower is significantly beyond its useful life at 22 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. Due to supply chain delays, the bank mower will not be available for purchase in 2023. Staff propose replacing the 1996 Smithco sprayer/water truck with a new comparable unit with a more efficient, modern electronic fuel injected engine and hydrostatic drive. The current model is 27 years-old, which is 12 years past its useful life. It is in poor condition and obsolete and parts for many components are no longer available. A reliable sprayer is a key element of a golf course fleet and is used to water trees as well as accurately apply nutrients and other chemicals.



Sprayer

Sugar Creek Golf Course Clubhouse Roof Shingles Replacement (\$60,000)

The Clubhouse roof shingles have exceeded their expected life at over 20 years-old and are in poor condition. In 2024, staff propose replacing the roof for \$60,000 to prevent further deterioration of the facility, protect it from potential water damage and structural issues, and preserve the long-term maintenance and sustainability of the clubhouse.

2024 BUDGET: CAPITAL IMPROVEMENT PLAN

Sugar Creek Golf Course East and West Bridge Repair Engineering (\$20,000)

In 2024, staff recommend budgeting \$20,000 to hire an engineering firm to assess the east and west bridges as well as the deteriorating concrete sections of the cart path and approach ramps. Currently, concrete sections of the cart path leading to the box culvert bridges and the concrete approach ramps are deteriorating due to pressure from the hydraulic flow below the surface and continual traffic on the bridge decks. The deterioration and shifting of the approach ramps have caused further deterioration and shifting of the adjacent concrete paths. The bridges are in working order and remain usable.

This assessment will include a detailed evaluation of the structural integrity, hydraulic flow, and traffic conditions to identify the extent of the damage and required repairs. The firm will also develop construction drawings and a budget for potential project completion in 2025.

Sugar Creek Golf Course Main Parking Lot Sealcoating and Striping (\$12,000)

Since asphalt pavement maintenance is critical to extend the life of the surface as well as the foundation, staff propose budgeting \$12,000 to seal coat and stripe the main parking lot resurfaced in sections in 2009 and 2016. Asphalt pavement and striping may begin to fade, crack, and even deteriorate with time, exposure, and the frequency of pedestrian and vehicular traffic. Regularly maintaining pavement extends the life cycle of a parking facility.

Planning (\$84,990 (1.2% of total project expenses))

The Hub Mini-Golf Engineering Assessment (\$40,000)

In 2024, staff propose hiring an engineering firm to assess and provide recommendations for renovating the mini-golf course (\$40,000). Overall, the mini-golf course is no longer aesthetically pleasing and barely functional since the mini-golf greens and pond have reached the end of their useful life. The golf greens are original to the 2004 Hub construction, were pre-owned when installed, no longer adhere to the concrete, and are stained with dirt. Attempts at in-house repairs and cleaning have caused more damage to the already fragile greens. The pond is a broken feature and multiple failed attempts have been made to repair it in-house to be temporarily functional. It needs new rock bedding and a liner made specifically for ponds.



Due to the condition of the course and pond, staff have received negative comments from patrons and feel it is essential to close the mini-golf course and assess the best future use of this space. In 2024, staff propose hiring a planning/engineering firm to conduct an assessment, including developing plans, cost estimates, and specifications for either something to replace the mini-golf course or a mini-golf renovation. Staff then plan to include the renovation project in the proposed 2025 capital budget. This project will be funded with Recreation Fund reserves (\$40,000).

GIS Tree Inventory Development (\$20,990)

Since trees are one of the most important and valuable assets in the park system, staff recommend hiring a contractor to conduct a comprehensive Geographic Information System (GIS) inventory of all District trees (\$20,990). The inventory will include tree location, condition, age, and value along with GIS mapping. In the event of a natural disaster or local accident, the inventory will provide a value of each tree for insurance purposes. The GIS mapping will work in tandem with the District's new maintenance software to track all tree care activities, and the inventory will offer efficiencies with the management of the tree memorial program. This proposed project will be funded with General Fund reserves (\$20,990).

Courts Plus HVAC Engineering Assessment (\$16,000)

In 2024, staff recommends hiring an engineering firm to review Courts Plus heating, ventilation, and air conditioning (HVAC) systems to ensure proper resources are allocated for replacement in future capital

asset management plans. This assessment will include an existing conditions report, including the life span of all equipment and associated replacement cost estimates. Properly maintaining HVAC systems will ensure member comfort as climate control is important for a positive user experience. This proposed project will be funded with Recreation Fund reserves (\$16,000).

Courts Plus Aquatic Engineering Assessment (\$8,000)

Staff recommends hiring an aquatics firm to assess all aquatic amenities to develop an asset management plan for the pool and spa (\$8,000), including mechanicals, boilers, chemical controllers, sanitation systems, etc. The assessment will include pipe testing (both exposed and underground); pool and deck concrete testing; soil borings; bathhouse, pool decks, barriers, and mechanical systems (including pool filter systems) evaluation; structural, electrical, mechanical, and plumbing engineering assessment; and detailed construction cost budgeting. This proposed project will be funded with Recreation Fund reserves (\$8,000).

Information Technology (\$30,000 (0.4% of total project expenses))

Couts Plus Emergency Intercom and Master Clock System Replacement (\$30,000)

The current Courts Plus 1990 master clock system and 1995 emergency intercom system are at the end of their useful life and due to their age, replacement parts have become difficult to find, making repairs challenging. Since the system is used to provide notification of a potential life-threatening situation, staff recommends replacing both systems for \$30,000 to avoid system failure. The new system would have the following benefits:

- improve notification throughout a master system and wireless emergency stations;
- increase emergency notification areas from 16 to 18 locations;
- allow for visual emergency media messaging on digital master clocks (current system is audio only);
- upgrade clock synchronization; and
- enable future expansion throughout the building.

This proposed project will be funded with Recreation Fund reserves (\$30,000).



Contingency (\$75,000 (1.0% of total project expenses))

Contingency (\$75,000)

The proposed 2024 capital budget includes a \$75,000 allocation for unanticipated emergency expenses and change orders, which will be funded with Capital Improvement Fund reserves (\$75,000).

2024 BUDGET: CAPITAL IMPROVEMENT PLAN

2024 Capital Plan Revenue Overview

Proposed revenue sources for 2024 capital projects and contingency funds total **\$7,282,461**.

Summary of Proposed 2024 Capital Project Revenue

Debt Proceeds

| | | |
|---|----|---------|
| Annual Rollover G.O. Bond in Capital Improvement Fund | \$ | 402,307 |
| Sub-Total | \$ | 402,307 |

Property Tax Levy

| | | |
|--|----|---------|
| Special Recreation Association (SRA) Fund Tax Levy | \$ | 200,000 |
| Paving and Lighting Fund Tax Levy | \$ | 140,465 |
| Sub-Total | \$ | 340,465 |

Cash and Investments (Budgeted and Accrued in Previous Years)

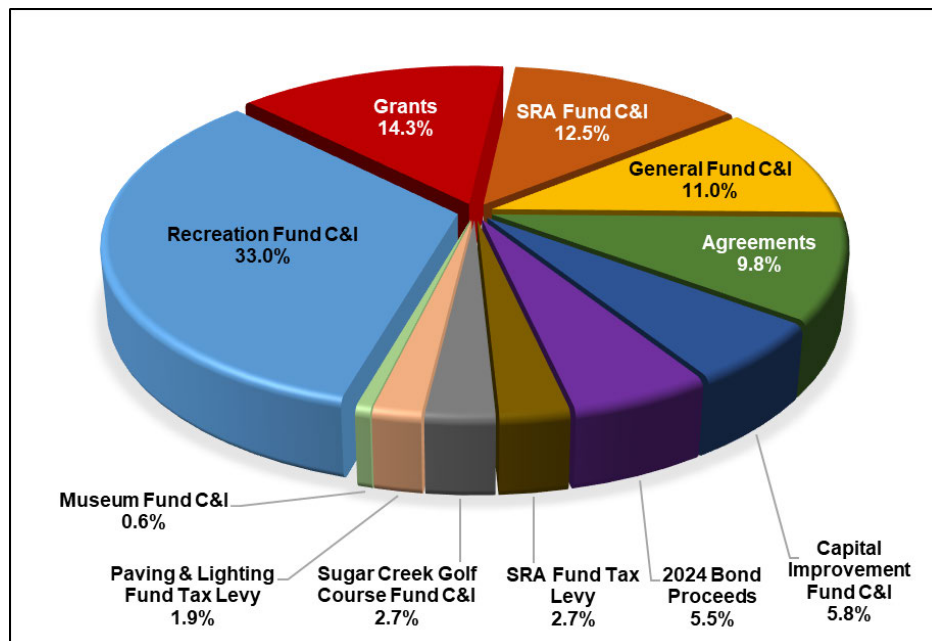
| | | |
|--|----|-----------|
| General Fund Cash & Investments | \$ | 804,133 |
| Recreation Fund Cash & Investments | \$ | 2,404,885 |
| Special Recreation Association (SRA) Fund Cash & Investments | \$ | 908,500 |
| Museum Fund Cash & Investments | \$ | 44,372 |
| Capital Improvement Fund Cash & Investments | \$ | 424,740 |
| Sugar Creek Golf Course Fund Cash & Investments | \$ | 198,759 |
| Sub-Total | \$ | 4,785,389 |

Grants and Agreements

| | | |
|------------|----|-----------|
| Grants | \$ | 1,040,300 |
| Agreements | \$ | 714,000 |
| Sub-Total | \$ | 1,754,300 |

Total Revenue \$ 7,282,461

The following pie chart illustrates the percent of proposed 2024 capital project funding by source.



2024 Capital Plan Project and Contingency Funding by Revenue Source

Debt Proceeds (\$402,307)

- **\$402,307 (5.5% of total revenue): 2024 (annual rollover) G.O. Bond** proceed revenue in the Capital Improvement Fund proposed to partially fund the Pioneer Park Playground Renovation (\$265,472), and Paving Projects (\$136,835).

Property Tax Levy (\$340,465)

- **\$200,000 (2.7% of total revenue): Special Recreation Association (SRA) Fund** property tax levy revenue proposed to partially fund Pioneer Park Playground Renovation (\$200,000).
- **\$140,465 (1.9% of total revenue): Paving and Lighting Fund** property tax levy revenue proposed to partially fund Paving Projects (\$86,665) and fund Sealcoating and Striping Projects (\$53,800).

Cash and Investments (\$4,785,389)

- **\$804,133 (11.0% of total revenue): General Fund** cash and investments revenue proposed to partially fund Maintenance Vehicle Replacement (\$247,000) and fund Maintenance Facility Fuel Island and Heavy-Duty Lift Replacement (\$294,650), Park Grounds Equipment Replacement (\$205,493), Ballfield Lighting Controls Installation (\$36,000), and GIS Tree Inventory Development (\$20,990).
- **\$2,404,885 (33.0% of total revenue): Recreation Fund** cash and investments revenue proposed to partially fund Dog Park Construction (\$1,450,000), Maintenance Vehicle Replacement (2023 Vehicles shifted to 2024) (\$164,000), and Pioneer Park Playground Renovation (\$21,828) and fund East End Pool Sandblasting and Painting (\$200,000), Courts Plus Fitness Equipment Replacement (\$126,457), Wagner Community Center Flooring Replacement Phase 2 (\$80,000), Smalley Pool Deck and Lounge Chair Replacement (\$69,000), Butterfield Park Recreation Building Roof and Gutter Replacement (\$51,600), Courts Plus Tennis Court Infrared Unit Heater Replacement (\$45,000), The Hub Mini-golf Engineering Assessment (\$40,000), Wagner Community Center Fire Department Connection Replacement (\$31,000), Courts Plus Emergency Intercom and Master Clock System Replacement (\$30,000), East End Pool Platform railing base repair and Stair Coating (\$22,000), Depot Painting and Wood Replacement (\$20,000), Courts Plus Women's Locker Room Steam Generator Replacement (\$20,000), Courts Plus HVAC Engineering Assessment (\$16,000), Courts Plus Main Staircase Tread Replacement (\$10,000), and Courts Plus Aquatic Engineering Assessment (\$8,000).
- **\$44,372 (0.6% of total revenue): Museum Fund** cash and investments revenue proposed to fund Horticultural Complex Improvements (\$44,372).
- **\$908,500 (12.5% of total revenue): Special Recreation Association Fund** cash and investments revenue proposed to partially fund Dog Park Construction (\$500,000), Pick Park Development (\$200,000), Paving Projects (\$100,000), and Kies Recreation Center Dining Hall/Gym Flooring Replacement (\$67,000) and fund Ray Graham Elmhurst Community Learning Center Gym Floor Refurbishment (\$41,500).
- **\$424,740 (5.8% of total revenue): Capital Improvement Fund** cash and investments revenue proposed to partially fund Pick Park Development (\$100,300) and Butterfield Park Ballfield #1 Upgrades (\$100,000) and fund 225 S. Prospect Slate Roof Replacement (\$95,000), Wilder Park Formal Gardens Masonry Repairs (\$29,440), Wilder Park Formal Gardens Landscape Bed Improvements (\$25,000), and Contingency (\$75,000).
- **\$198,759 (2.7% of total revenue): Sugar Creek Golf Course Fund** cash and investments revenue proposed to fund the Sugar Creek Golf Course Grounds Equipment (\$106,759), Sugar Creek Golf Course Clubhouse Roof Shingles Replacement (\$60,000), Sugar Creek Golf East and West Bridge Repair Engineering (\$20,000), and Sugar Creek Golf Course Main Parking Lot Seal Coating and Striping (\$12,000).

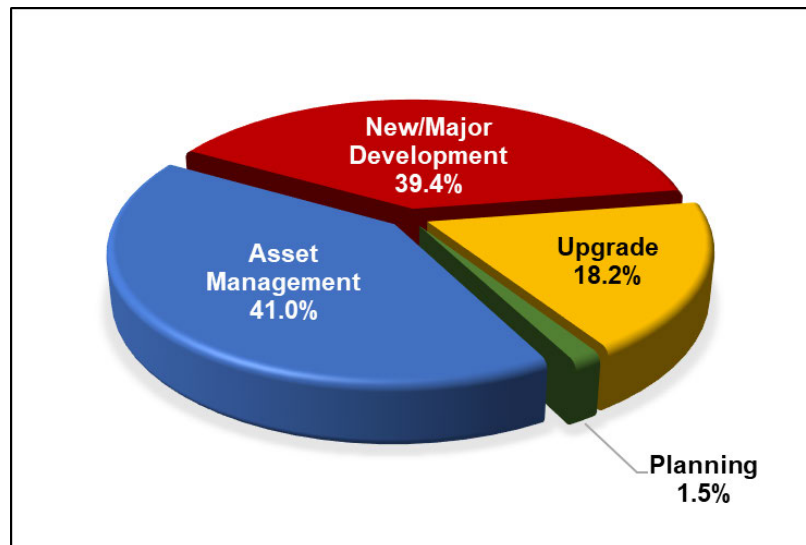
2024 BUDGET: CAPITAL IMPROVEMENT PLAN

Grants and Agreements (\$1,754,300)

- **\$1,040,300 (14.3% of total revenue):** *Grant Revenue (\$700,000 State of Illinois Department of Commerce and Economic Opportunity (DCEO) Grants and \$340,300 OSLAD Grant)* proposed to partially fund Pick Park Development (\$340,300), Kies Recreation Center Kitchen Upgrade and Dining/Hall Gym Floor Replacement (\$250,000), Dog Park Construction (pending-\$250,000), and Butterfield Park Ballfield #1 Upgrades (pending-\$200,000).
- **\$714,000 (9.8% of total revenue):** *Agreement Revenue (\$614,000 Solar Project Reimbursement Program and \$100,000 Elmhurst University Agreement)* proposed to fund Courts Plus Tennis Metal Roof Restoration (pending-\$614,000) and partially fund Butterfield Park Ballfield #1 Upgrades (\$100,000).

2024 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 2024 capital budget, 41.0% of capital project expenses are dedicated to asset management projects (\$2,952,199) 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.). New/Major Development projects is 39.4% of proposed 2024 capital project expenses and includes the Dog Park Construction and Pick Park Development projects. Upgrading current assets (\$1,309,672) is 18.2% of proposed capital project expenses, including adding capacity, new features, or innovations (e.g., playground and ballfield renovations, kitchen upgrade, new lighting controls, etc.). Planning project expenses comprise 1.5% (\$104,990) of the proposed capital budget and include professional services to update/create development, engineering, and technology plans for future capital project(s) (e.g., Sugar Creek Golf Course bridge engineering assessment, The Hub mini-golf engineering assessment, GIS tree inventory, etc.). For a detailed listing of 2024 capital plan project types, refer to the 2024 Capital Plan Project Summary Chart on page 169.

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: Many 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, the dog park construction project proposed for 2024 will have an impact on future operating expenses, including staffing, maintenance, utilities, and supplies. In 2025, the projected net operating impact of the new park is \$28,434 based on an increase in expenses (\$58,434) offset by membership revenues (\$30,000). Expenses include maintenance (\$5,750), staffing (\$10,950), utilities (\$23,000), and supplies (\$18,734). These costs are estimated to increase \$2,452 in 2026 and \$2,558 in 2027 based on rising costs for supplies and utilities and projected staff merit increases.

Projects can also lead to a cost savings such as adding lighting control systems for the ballfield lights at Berens Park ballfields #1-5 and Butterfield Park ballfield #1 proposed in 2024. With the proposed new systems, staff can efficiently create reports for light usage to accurately invoice user groups to recover lighting expenses. In 2025, staff project a \$6,000 increase in lighting fee revenue.

Facility Upgrade and Asset Management 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, proposed future HVAC replacements (e.g., Courts Plus Café in 2025, Pool and Fitness Floor in 2026, etc.) 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 boilers with green high efficiency ones should also reduce fuel consumption and lower repair expenses (e.g., Wagner Community Center in 2025 and Courts Plus in 2027) but will decrease annually as the unit ages.

Similarly, proposed 2024 (Butterfield Park Recreation Building and 225 S. Prospect slate roof) and future roof replacements 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. 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 lighting at Berens Park (2025) and Smalley Pool (2026) 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 exterior light fixtures. LED lights require less maintenance and have a longer usable life, requiring less materials and labor.

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 since newer vehicles and equipment provide greater performance and require less repairs (resulting in shorter downtime). For example, staff also project maintenance expense savings of approximately \$3,000 in the first year after

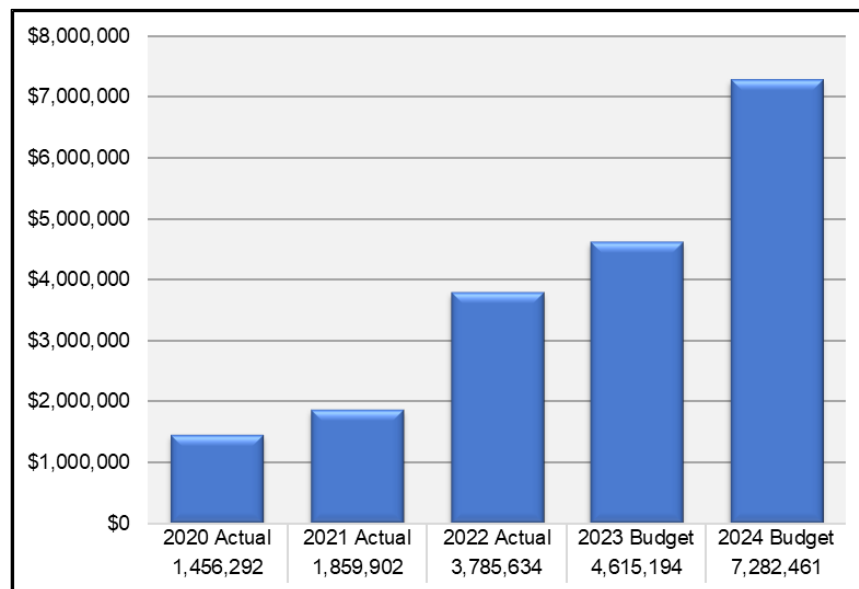
2024 BUDGET: CAPITAL IMPROVEMENT PLAN

replacing a maintenance vehicle. Similarly, fitness equipment purchases can lead to annual maintenance cost savings from \$1,000 to \$3,500 after replacing equipment no longer under warranty.

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.

Five-year Comparison of Capital Expenses

The chart below illustrates Capital Plan project actual expenses from 2020 to 2022 and budgeted expenses for 2023 and 2024.



As compared to the 2023 Budget, capital project expenses are increasing by 57.8% (\$2,667,267) in the proposed 2024 Budget primarily due to the Vision 2020 Plan construction projects to open the District's first dog park (\$2,200,000) and develop Pick Park (\$640,600). When comparing 2022 actual to 2023 budgeted capital expenses, 2023 budgeted capital expenses increased by 21.9% (\$829,560) 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 to 2022 actual capital project expenses, 2022 capital spending significantly increased by 103.5% (\$1,925,732) 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 expenses, spending increased by 27.7% (\$403,610) in 2021 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 Vision 2020 projects completed in 2021.

2024-33 Long-range Capital Plan Summary by Project Category, Park, and Facility

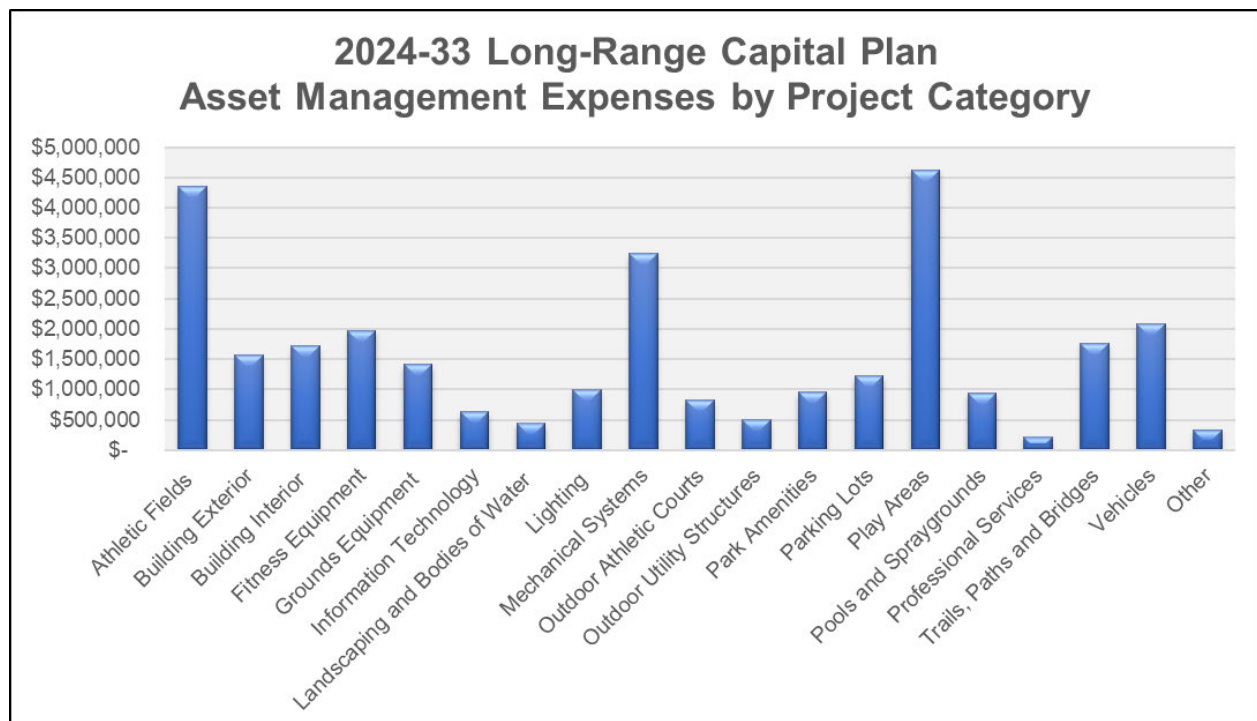
The 2024-33 Long-range Capital Plan Summary was developed in 2022 to improve the tracking and reporting of future capital project needs and costs. Staff compile and report individual projects for the next 10 years by location, project category, type, year asset was last replaced or built/redeveloped, 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 2025. The average inflation rate from 1960 to 2022 was approximately 3.8%; however, since inflation has skyrocketed in recent years following the pandemic including being as high as 9.1% in mid-2022 (an over 40 year high), staff used 6% as the inflation projection (2.2% higher than the average).

The total project and contingency expenses in the 10-year plan are \$172,552,719 (\$29,790,566 in asset management, equipment, and technology improvements, \$142,012,153 in new/major redevelopment and land acquisition projects, and contingency expenses of \$750,000). On pages 189-192, the following three charts summarize the 2024-33 Long-range Capital Plan:

- 2024-33 Long-range Capital Plan Project Expenses by Project Category
- 2024-33 Long-range Capital Plan Project Expenses by Park Location
- 2024-33 Long-range Capital Plan Project Expenses by Facility Location

The following graphic illustrates the 2024-33 Long-range Capital Plan asset management project expenses by project category (excluding new/major development and land acquisition project categories and contingency expenses), parks and facility.



2024 BUDGET: LONG-RANGE PLANNING



| 2024-33 Long-Range Capital Plan Project Expenses by Project Category | | | | | | | | |
|---|--------------|--------------|---------------|---------------|---------------|---------------|----------------|--|
| Asset Management Project Categories | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | TOTAL | |
| Athletic Fields (infield renovations, spectator areas, backstops, fences) | \$ 400,000 | \$ 705,748 | \$ 168,540 | \$ 1,036,422 | \$ 1,262,477 | \$ 784,618 | \$ 4,357,805 | |
| Building Exterior (roofs, brickwork, painting, entrance areas) | \$ 840,600 | \$ 131,917 | \$ 420,080 | \$ 135,716 | \$ - | \$ 35,015 | \$ 1,563,328 | |
| Building Interior (flooring, painting, ceilings, fixtures, amenity repairs, fire alarms) | \$ 479,500 | \$ 350,955 | \$ 78,877 | \$ 90,116 | \$ 446,828 | \$ 270,723 | \$ 1,716,999 | |
| Fitness Equipment (cardio, strength, sound system) | \$ 126,457 | \$ 163,692 | \$ 151,223 | \$ 39,546 | \$ 6,312 | \$ 1,491,364 | \$ 1,978,595 | |
| Grounds Equipment (mowers, trailers, specialized equipment) | \$ 312,252 | \$ 148,972 | \$ 12,064 | \$ 170,598 | \$ - | \$ 763,325 | \$ 1,407,211 | |
| Information Technology (hardware, phone, security equipment, wireless infrastructure) | \$ 30,000 | \$ 106,000 | \$ 184,607 | \$ 126,248 | \$ - | \$ 180,152 | \$ 627,007 | |
| Landscaping and Bodies of Water (ponds, gardens, drainage improvements) | \$ 25,000 | \$ - | \$ 53,596 | \$ - | \$ - | \$ 356,048 | \$ 434,644 | |
| Lighting (LED retrofits, controllers, pool lights) | \$ 64,600 | \$ 423,473 | \$ 516,069 | \$ - | \$ - | \$ - | \$ 1,004,143 | |
| Mechanical Systems (HVAC, boilers, exhaust fans, irrigation systems, generators) | \$ 176,672 | \$ 362,207 | \$ 550,564 | \$ 81,430 | \$ 421,667 | \$ 1,650,902 | \$ 3,243,442 | |
| Outdoor Athletic Courts (basketball, tennis) | \$ 21,000 | \$ 696,420 | \$ 29,775 | \$ 18,937 | \$ - | \$ 56,741 | \$ 822,873 | |
| Outdoor Utility Structures (bathrooms, garages) | \$ - | \$ - | \$ - | \$ - | \$ 368,012 | \$ 133,823 | \$ 501,835 | |
| Park Amenities (mini golf, driving range netting, canoe launch, golf tees, signs) | \$ 29,440 | \$ 133,846 | \$ - | \$ 201,996 | \$ - | \$ 584,430 | \$ 949,712 | |
| Parking Lots (repave, sealcoat) | \$ 263,850 | \$ 112,360 | \$ - | \$ - | \$ - | \$ 848,435 | \$ 1,224,645 | |
| Play Areas (playground and surface replacement) | \$ 458,800 | \$ 556,500 | \$ 1,003,375 | \$ 470,451 | \$ 730,659 | \$ 1,406,141 | \$ 4,625,925 | |
| Pools and Spraygrounds (shade structures, surface, stairs/railings, deck and lounge chairs) | \$ 291,000 | \$ 134,620 | \$ 149,439 | \$ - | \$ - | \$ 354,630 | \$ 929,689 | |
| Professional Services (assessments, engineering) | \$ 104,990 | \$ 10,600 | \$ 22,472 | \$ - | \$ - | \$ 78,019 | \$ 216,081 | |
| Trails, Paths and Bridges (pave/sealcoat park and golf course paths/trails, bridge repair and replacement, Salt Creek Greenway Trail) | \$ 132,950 | \$ 526,025 | \$ 473,260 | \$ 247,612 | \$ - | \$ 383,000 | \$ 1,762,848 | |
| Vehicles (trucks, vans, utility vehicles) | \$ 411,000 | \$ 302,185 | \$ 289,889 | \$ 166,290 | \$ - | \$ 922,037 | \$ 2,091,401 | |
| Other (tennis court sweeper, demolition, fuel tanks) | \$ 198,750 | \$ 123,596 | \$ - | \$ - | \$ - | \$ 10,037 | \$ 332,383 | |
| Sub Total - Asset Management, Equipment, and Technology Projects | \$ 4,366,861 | \$ 4,989,117 | \$ 4,103,831 | \$ 2,785,362 | \$ 3,235,956 | \$ 10,309,438 | \$ 29,790,566 | |
| | | | | | | | | |
| Future New/Major Redevelopment Project Categories | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | TOTAL | |
| Land Acquisition | \$ - | \$ - | \$ 595,508 | \$ 669,113 | \$ 751,815 | \$ 3,546,298 | \$ 5,562,734 | |
| Future New/Major Redevelopment (inc. Dog Park and Pick Park construction in 2024) | \$ 2,840,600 | \$ 28,090 | \$ 26,635,286 | \$ 40,593,367 | \$ 50,325,647 | \$ 16,026,429 | \$ 136,449,419 | |
| Sub Total - Future New/Major Redevelopment | \$ 2,840,600 | \$ 28,090 | \$ 27,230,794 | \$ 41,262,480 | \$ 51,077,462 | \$ 19,572,727 | \$ 142,012,153 | |
| | | | | | | | | |
| Other | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | TOTAL | |
| Contingency | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 | \$ 750,000 | |
| Sub Total - Contingency | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 75,000 | \$ 375,000 | \$ 750,000 | |
| | | | | | | | | |
| Grand Total | \$ 7,282,461 | \$ 5,092,207 | \$ 31,409,626 | \$ 44,122,842 | \$ 54,388,418 | \$ 30,257,165 | \$ 172,552,719 | |

2024 BUDGET: LONG-RANGE PLANNING



| 2024-33 Long-Range Capital Plan Project Expenses by Location: Parks and Trails ¹ | | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--|
| Asset Management | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | TOTAL | |
| Ben Allison Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Berens Park ² | \$ 24,000 | \$ 1,115,703 | \$ 1,258,994 | \$ 351,350 | \$ 1,262,477 | \$ - | \$ 4,012,523 | |
| Butterfield Park | \$ 518,800 | \$ 194,937 | \$ - | \$ - | \$ - | \$ - | \$ 713,737 | |
| Centennial Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Conrad Fischer Park | \$ 1,650 | \$ 156,880 | \$ - | \$ 189,372 | \$ - | \$ - | \$ 347,902 | |
| Crescent Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Crestview Park | \$ - | \$ 702,568 | \$ - | \$ 47,045 | \$ - | \$ - | \$ 749,613 | |
| East End Park | \$ 12,500 | \$ 269,664 | \$ - | \$ - | \$ 368,012 | \$ 316,490 | \$ 966,666 | |
| Eldridge Park | \$ 93,000 | \$ 144,160 | \$ - | \$ 201,996 | \$ 730,659 | \$ - | \$ 1,169,815 | |
| Glos Memorial Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Golden Meadows Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Jaycee Tot Lot | \$ - | \$ - | \$ - | \$ 470,451 | \$ - | \$ - | \$ 470,451 | |
| Kiwanis Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 35,463 | \$ 35,463 | |
| Maple Trail Woods | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Marjorie Davis Park | \$ - | \$ 31,800 | \$ 29,775 | \$ 56,811 | \$ - | \$ 689,186 | \$ 807,573 | |
| Pioneer Park | \$ 487,300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 487,300 | |
| Plunkett Park | \$ - | \$ 61,798 | \$ 238,203 | \$ 296,563 | \$ - | \$ 248,241 | \$ 844,805 | |
| Salt Creek Greenway Trail | \$ 13,500 | \$ - | \$ - | \$ - | \$ - | \$ 319,167 | \$ 332,667 | |
| Salt Creek Park | \$ - | \$ - | \$ - | \$ 95,281 | \$ - | \$ - | \$ 95,281 | |
| Sleepy Hollow Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Sugar Creek Golf Course | \$ 32,000 | \$ 400,945 | \$ 413,710 | \$ 247,612 | \$ - | \$ 2,145,283 | \$ 3,239,549 | |
| Van Voorst Park | \$ - | \$ - | \$ 164,720 | \$ - | \$ - | \$ - | \$ 164,720 | |
| Washington Park | \$ 1,850 | \$ 2,067 | \$ - | \$ 18,937 | \$ - | \$ - | \$ 22,854 | |
| Wild Meadows Park | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Wild Meadows Trace | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 14,185 | \$ 14,185 | |
| Wilder Park | \$ 196,440 | \$ - | \$ - | \$ - | \$ - | \$ 773,695 | \$ 970,135 | |
| York Commons Park | \$ - | \$ 31,800 | \$ - | \$ - | \$ - | \$ 42,556 | \$ 74,356 | |
| Location To Be Finalized (inc. 2026 play area soft surfacing update and 2029-33 ballfield renovations) | \$ - | \$ - | \$ 87,641 | \$ - | \$ - | \$ 742,062 | \$ 829,703 | |
| Sub Total - Asset Management | \$ 1,381,040 | \$ 3,112,322 | \$ 2,193,042 | \$ 1,975,419 | \$ 2,361,148 | \$ 5,326,328 | \$ 16,349,299 | |
| ¹ Excludes Grounds Equipment and Vehicle Capital Projects. ² Includes Playground and Soft Surface Replacement at The Hub | | | | | | | | |
| Future New/Major Redevelopment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | TOTAL | |
| Pick Park | \$ 640,600 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 640,600 | |
| Dog Park | \$ 2,200,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,200,000 | |
| Future Wilder Park Southside Redevelopment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 709,260 | \$ 709,260 | |
| Sub Total - Parks Future New/Major Redevelopment | \$ 2,840,600 | \$ - | \$ - | \$ - | \$ - | \$ 709,260 | \$ 3,549,860 | |
| Grand Total | \$ 4,221,640 | \$ 3,112,322 | \$ 2,193,042 | \$ 1,975,419 | \$ 2,361,148 | \$ 6,035,587 | \$ 19,899,159 | |

2024 BUDGET: LONG-RANGE PLANNING



| 2024-33 Long-Range Capital Plan Project Expenses by Location: Facilities | | | | | | | | |
|---|--------------|--------------|---------------|---------------|---------------|---------------|-------|-------------|
| Asset Management | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | TOTAL | |
| 225 S. Prospect Avenue (Wilder Park) | \$ 95,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 95,000 |
| Administrative Office | \$ 6,000 | \$ 10,600 | \$ 154,237 | \$ - | \$ - | \$ - | \$ | 170,837 |
| Butterfield Park Recreation Building | \$ 51,600 | \$ 20,034 | \$ - | \$ - | \$ - | \$ - | \$ | 71,634 |
| Courts Plus Fitness Center ¹ | \$ 743,000 | \$ 357,029 | \$ 853,374 | \$ 149,035 | \$ 838,575 | \$ 719,430 | \$ | 3,660,444 |
| Crestview Park Recreation Building | \$ - | \$ - | \$ - | \$ 22,510 | \$ - | \$ - | \$ | 22,510 |
| East End Pool and Bathhouse ¹ | \$ 222,000 | \$ 63,600 | \$ 170,787 | \$ - | \$ - | \$ - | \$ | 456,387 |
| Eldridge Park Recreation Building | \$ - | \$ - | \$ 22,697 | \$ - | \$ - | \$ - | \$ | 22,697 |
| Horticultural Complex (conservatory, propagation house, greenhouse) | \$ 44,372 | \$ - | \$ - | \$ - | \$ - | \$ 219,870 | \$ | 264,242 |
| Kies Recreation Center | \$ 317,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 317,000 |
| Park District Maintenance Facility | \$ 294,650 | \$ 77,809 | \$ - | \$ - | \$ - | \$ - | \$ | 372,459 |
| Safety Town (Wild Meadows Trace) | \$ - | \$ - | \$ 23,820 | \$ - | \$ - | \$ - | \$ | 23,820 |
| Smalley Pool and Bathhouse ¹ | \$ - | \$ - | \$ 35,730 | \$ - | \$ - | \$ - | \$ | 35,730 |
| Sugar Creek Golf Course Clubhouse | \$ 60,000 | \$ 131,917 | \$ - | \$ - | \$ - | \$ - | \$ | 191,917 |
| Sugar Creek Golf Course Maintenance Facility | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | - |
| The Depot | \$ 20,000 | \$ - | \$ - | \$ - | \$ 18,558 | \$ 14,185 | \$ | 52,744 |
| The Hub at Berens Park (building, sprayground, batting cages, mini golf course) | \$ 40,000 | \$ 100,700 | \$ - | \$ - | \$ - | \$ - | \$ | 140,700 |
| Wagner Community Center | \$ 111,000 | \$ 251,686 | \$ - | \$ - | \$ - | \$ 567,408 | \$ | 930,094 |
| Wilder Mansion ¹ | \$ - | \$ 47,700 | \$ - | \$ 135,716 | \$ - | \$ 95,302 | \$ | 278,718 |
| Wilder Park Recreation Building | \$ - | \$ 17,490 | \$ - | \$ - | \$ - | \$ - | \$ | 17,490 |
| Other (Ray Graham Elmhurst Community Learning Center) | \$ 41,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ | 41,500 |
| Sub Total - Asset Management | \$ 2,046,122 | \$ 1,078,566 | \$ 1,260,645 | \$ 307,262 | \$ 857,133 | \$ 1,616,195 | \$ | 7,165,924 |
| ¹ Excludes Equipment and Information Technology Capital Projects | | | | | | | | |
| Future New/Major Redevelopment | 2024 | 2025 | 2026 | 2027 | 2028 | 2029-2033 | TOTAL | |
| 225 S. Prospect Avenue Building Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 709,260 | \$ | 709,260 |
| Courts Plus Fitness Center Racquetball Court Conversion | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,046,867 | \$ | 1,046,867 |
| Crestview Park Recreation Building Demo, and Install Picnic Shelter/Restroom Building (Vision 2020) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 411,371 | \$ | 411,371 |
| Eldridge Park Recreation Building Replacement (Vision 2020) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,262,594 | \$ | 3,262,594 |
| Indoor Sports Facility Land Acquisition and Development (Vision 2020) | \$ - | \$ - | \$ 23,480,880 | \$ 28,284,217 | \$ 39,452,564 | \$ - | \$ | 91,217,661 |
| North Side Park District Maintenance Facility Construction (Vision 2020) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,964,817 | \$ | 4,964,817 |
| Smalley Pool Bathhouse and Diving Well Redevelopment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 4,539,261 | \$ | 4,539,261 |
| Sugar Creek Golf Course Maintenance Facility Design and Redevelopment | \$ - | \$ 28,090 | \$ 1,219,005 | \$ - | \$ - | \$ - | \$ | 1,219,005 |
| Wagner Community Center Replacement (Vision 2020) | \$ - | \$ - | \$ 1,935,401 | \$ 12,309,150 | \$ 10,873,083 | \$ - | \$ | 25,117,634 |
| Wilder Park Recreation Building Demo, and Install Picnic Shelter/Restroom Building (Vision 2020) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 383,000 | \$ | 383,000 |
| Sub Total - Facilities Future New/Major Redevelopment | \$ - | \$ 28,090 | \$ 26,635,286 | \$ 40,593,367 | \$ 50,325,647 | \$ 15,317,169 | \$ | 132,871,470 |
| Grand Total | \$ 2,046,122 | \$ 1,106,656 | \$ 27,895,932 | \$ 40,900,629 | \$ 51,182,780 | \$ 16,933,364 | \$ | 140,037,394 |

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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 2024 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 are being reevaluated as part of the 2023 Elevate Elmhurst Parks (EEP) process to update the Vision 2020 Plan. The new EEP Plan will provide direction on future capital plan priorities based on 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 reviewed the ADA Transition Plan implementation progress at the March 12, 2018 Park Board meeting, and the Plan will be comprehensively updated in 2024.

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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2024 BUDGET: DEBT SERVICE OVERVIEW



Debt financing is when the District sells bonds or debt certificates 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 2024 is illustrated in the chart below:

| Outstanding Debt | | | | | |
|--|-----------------------|---|---------------------------|--------------------------|----------------------------|
| Bond Issue | Funding Source | Principal and Interest Total Outstanding as of 12/31/2023 | 2024 Principal Payment | 2024 Interest Payment | 2024 Total Debt Payment |
| General Obligation Debt Certificates, Series 2012A | | | | | |
| Purchase of 375 W 1st Street, Administrative Office | Annual Rollover Bond | 495,000 55,275 <u>550,275</u> | 55,000 | 10,395 | 65,395 |
| 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 | 945,000 38,606 <u>983,606</u> | 465,000 | 25,406 | 490,406 |
| 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 | 2,345,000 961,188 <u>3,306,188</u> | 85,000 | 88,831 | 173,831 |
| General Obligation Alternate Revenue Source Bond, Series 2019 | | | | | |
| Centennial Park property at 155 E St Charles Rd. | Annual Rollover Bond | 4,995,000 2,356,950 <u>7,351,950</u> | 120,000 | 162,600 | 282,600 |
| Proposed Debt for 2024 | | | | | |
| General Obligation Annual Rollover Bond, Series 2024 | | | | | |
| G.O. Debt Certificates, Series 2012A; G.O. Alternate Revenue Source Bond, Series 2019; and to fund capital improvements | Debt Service Tax Levy | 749,199 6,296 <u>755,495</u> | 749,199 | 6,296 | 755,495 ^[1] |

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

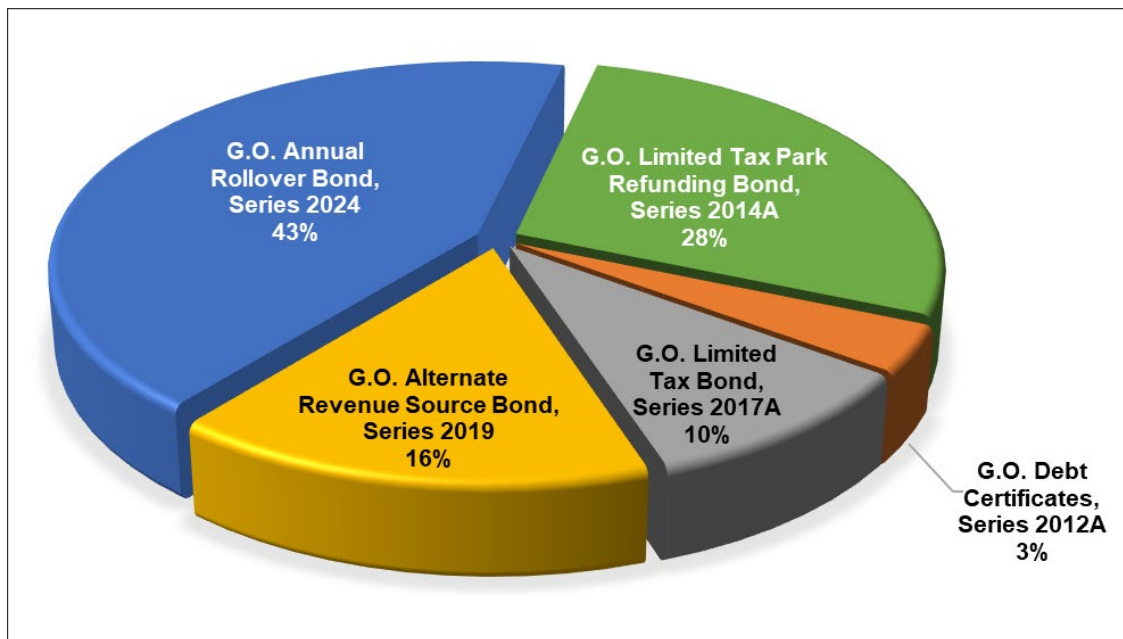
2024 BUDGET: DEBT SERVICE OVERVIEW



2024 Proposed Debt Service Revenue

The 2024 bond payments of \$1,767,728 detailed in the chart on the previous page (in the last column titled "2024 Total Debt Payment") are budgeted in the Debt Service Fund along with bank and finance charges of \$2,000 and legal fees of \$6,000. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling \$1,419,732 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 \$755,495 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 (\$402,307 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. In 2022, Moody's Investor Services affirmed the Aa1 rating stating the District's "healthy fund balance, strong tax bolstered by healthy resident income and wealth levels and moderate debt and pension burdens." This maintained rating enables the District to acquire debt financing for infrastructure or major capital at a significant savings of interest.

2024 BUDGET: DEBT SERVICE OVERVIEW



Debt Limit

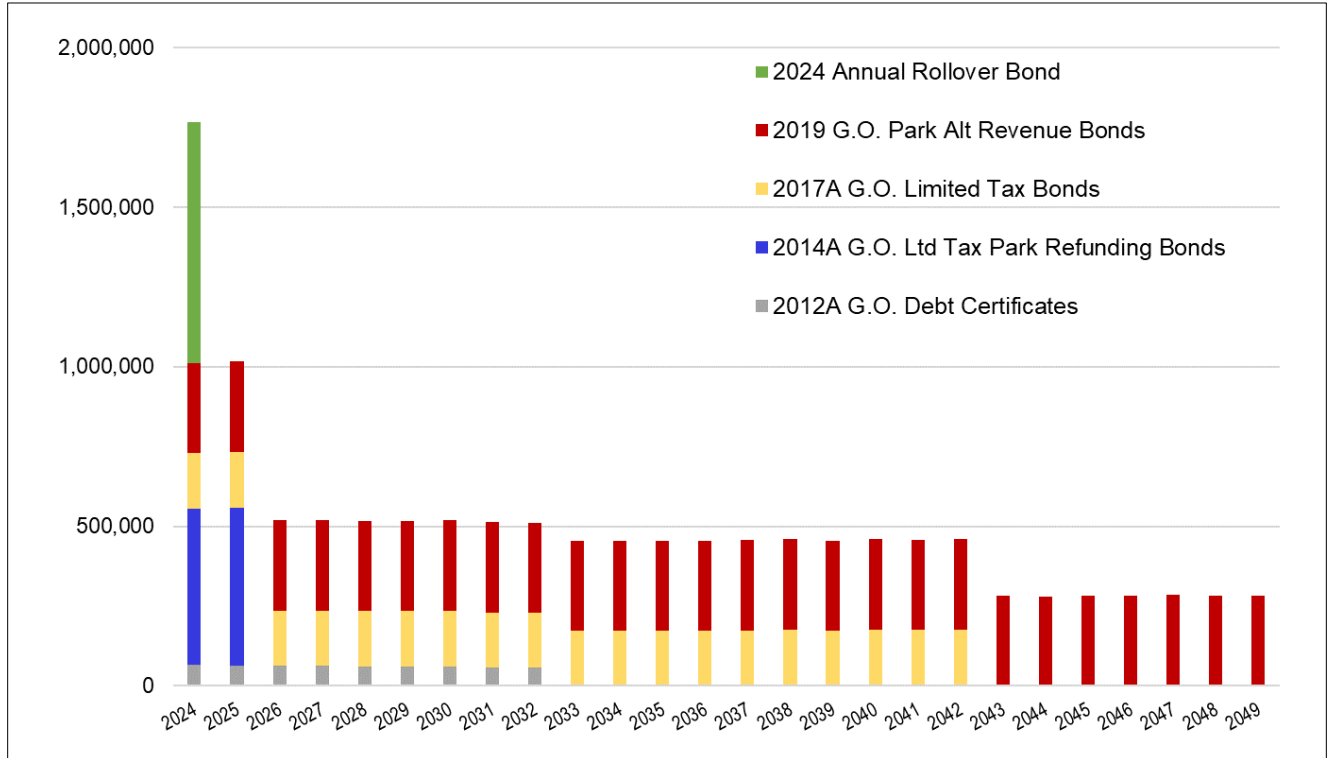
The legal debt limits as of December 31, 2023 for the District are 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$81 million in legal debt margin. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$17.3 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 5% of the total limit or \$4,540,495 (total remaining available limit is \$81,882,957) and for non-referendum General Obligation debt, the percentage of legal debt limit is 23% of the total limit or \$4,045,495 (total remaining available limit is \$13,239,195). 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, 2023) | | | |
|--|------------------|-------------------|-------------------|
| Tax Year 2022 EAV plus TIF EAV (collectable calendar year 2023) | 3,006,033,101 | | |
| Non-Referendum General Obligation Debt Limit (0.575% of EAV) | | 17,284,690 | |
| Statutory Debt Limit (2.875% of EAV) | | | 86,423,452 |
| Less: Bonded Debt | | | |
| Debt Certificates, Series 2012A (due 11/01/32) | 495,000 | | 495,000 |
| Annual Rollover, Series 2024 | 755,495 | 755,495 | 755,495 |
| General Obligation Limited Tax Park Refunding Bonds, Series 2014A (due 12/15/25) | 945,000 | 945,000 | 945,000 |
| General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42) | <u>2,345,000</u> | <u>2,345,000</u> | <u>2,345,000</u> |
| Total Outstanding Debt: | 4,540,495 | 4,045,495 | 4,540,495 |
| Total Available Legal Debt Margins: | | <u>13,239,195</u> | <u>81,882,957</u> |
| Percentage of Debt Limit Committed | | 23% | 5% |

2024 BUDGET: DEBT SERVICE OVERVIEW



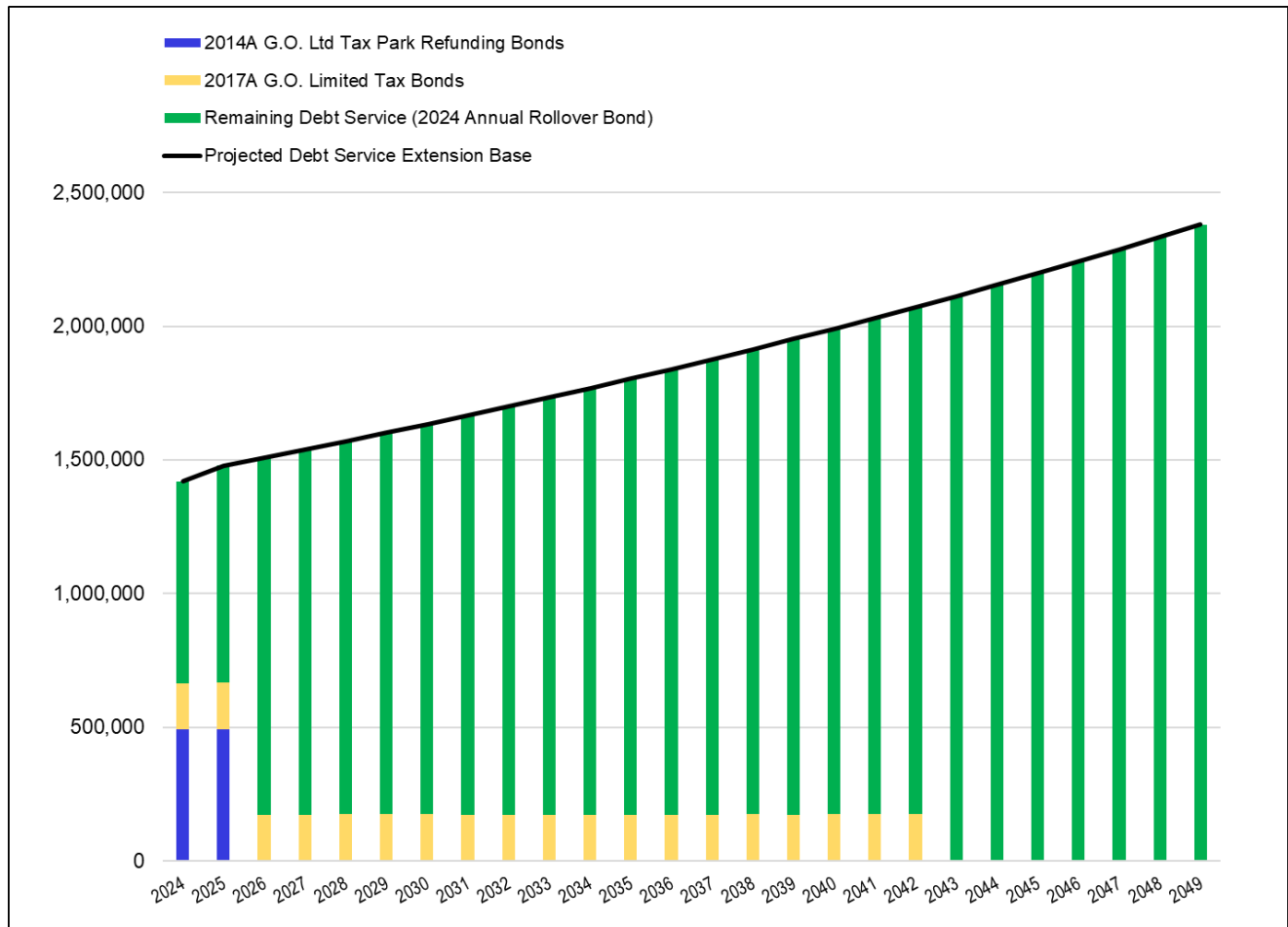
This chart illustrates all five of the District's long-term debt instruments as detailed in the chart on page 191, as well as the proposed 2024 annual rollover bond issuance. The various instruments will mature and be fully paid in the following years: 2024, 2025, 2032, 2042 and 2049.



2024 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.



2024 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 |
| 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 | 495,000 | 55,275 | 945,000 | 38,606 | 2,345,000 | 961,188 | 4,995,000 | 2,356,950 | 8,780,000 | 3,412,019 |

2024 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 |
|--------------------|--|---|--|---|-------------------|
| 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 | 495,000 | 945,000 | 2,345,000 | 4,995,000 | 8,780,000 |
| Interest | 55,275 | 38,606 | 961,188 | 2,356,950 | 3,412,019 |
| Total | 550,275 | 983,606 | 3,306,188 | 7,351,950 | 12,192,019 |

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2024 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 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: The 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.

2024 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 Plan: 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 Plan (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 consumers 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).

DCEO: Illinois Department of Commerce and Economic Opportunity.

2024 BUDGET: GLOSSARY



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.

2024 BUDGET: GLOSSARY



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 staff.

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 persons 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 for 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. Several staff are active IPRA members.

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 accommodations to facilitate the participation of person 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.

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 Wilder Mansion.

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.

2024 BUDGET: GLOSSARY



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/pathways 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.

2024 BUDGET: GLOSSARY



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.

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.

2024 BUDGET: GLOSSARY



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 Board of Commissioners publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.

Unreserved Fund Balance: In a governmental or private-purpose trust fund, the balance of net financial resources that are expendable or available for appropriation.

User Fees: The payment of a fee for direct receipt of a public service by the party benefiting from the service.

Values: Statements that represent the culture of the organization, including the expected ways that the Board and staff interact with the external and internal community.

Vision: The desired future of the organization.