



2024

BUDGET



ELEVATE
ELMHURST PARKS
mapping our future



MISSION, VISION, AND VALUES



2024 BUDGET CALENDAR

✓ Achieve consensus on proposed 2024 Strategic Work Plan Goals & Tactics	08/28/2023
✓ Approve Tax Levy Resolution	10/09/2023
✓ Present 2024 Budget Overview and Proposed Capital Plan & Debt Sections	10/23/2023
❑ Present 2024 Proposed Operating Budget Sections	11/13/2023
❑ Conduct 2024 Proposed Budget Public Hearing	11/27/2023
❑ Continue 2024 Proposed Budget Discussion	11/27/2023
❑ Approve 2024 Budget Documents and 2024 Budget and Appropriation Ordinance and 2023 Tax Levy Ordinance	12/11/2023

2024 BUDGET HIGHLIGHTS

VISION 2020

- Straddle long-range strategy between the Vision 2020 Plan and the Elevate Elmhurst Parks (EEP) Plan, including:
 - Finishing high priority Vision 2020 multi-year projects
 - Strengthening organizational culture
 - Facilitating future financial sustainability

2024 BUDGET HIGHLIGHTS

ELEVATE ELMHURST PARKS (EEP)

- Approval and implementation of final EEP Plan (anticipated January 2024):
 - Update and approve revised 2024 Strategic Work Plan reflecting EEP Plan priorities, goals, and objectives
 - Continue to be intentional in efforts to meet current community needs
 - Remain open and flexible to potential new future opportunities

2024 BUDGET HIGHLIGHTS

- 14.8% increase in total revenues (\$3,533,067)
- 18.6% increase in total expenditures including capital and debt (\$4,846,283)
- As compared to 2023, an increased spend down of reserves for capital improvements (\$4,785,389) that is largely reflective of the inclusion of two major Vision 2020 new development projects

2024 BUDGET SUMMARY

	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)

2024 CASH AND INVESTMENTS

	A	B	C	D	E	F	G	H	I	J	K	L
		Audited 12/31/2022 Cash & Investments	2023 Budgeted Operating Revenue	2023 Budgeted Operating Expenses	Projected 12/31/2023 Cash & Investments	2024 Estimated Revenue	2024 Operating Expenses	Proposed 12/31/2024 Cash & Investments	Target %	Budgeted Tier 1 2024 Fund Target ^[1]	Will the 2024 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
1 General		4,304,626	4,454,609	4,845,659	3,913,576	5,171,783	5,471,080	3,614,279	50%	2,333,474	YES!	1,280,806
2 Recreation		5,864,726	10,879,339	12,115,262	4,628,803	11,691,298	13,370,353	2,949,748	15%	1,644,820	YES!	1,304,928
3 IMRF		538,199	344,418	344,418	538,199	39,015	289,015	288,199	50%	144,508	YES!	143,692
4 FICA		589,989	474,118	651,285	412,822	749,566	749,566	412,822	50%	374,783	YES!	38,039
5 Liability		141,802	323,621	323,621	141,802	368,041	368,041	141,802	10%	36,804	YES!	104,998
6 Audit		87,609	-	53,696	33,913	56,853	56,853	33,913	50%	28,427	YES!	5,487
7 SRA		1,421,946	777,122	743,133	1,455,935	693,089	1,601,589	547,435	25%	173,272	YES!	374,163
8 Museum		226,351	299,739	377,239	148,851	334,442	378,814	104,479	25%	83,611	YES!	20,869
9 Sugar Creek		528,996	1,971,941	1,790,259	710,678	1,310,462	1,255,910	765,230		300,000	YES!	465,230
Total		13,704,244	19,524,907	21,244,572	11,984,579	20,414,549	23,541,221	8,857,907		5,119,698		3,738,209
10 Debt Service		114,224	1,370,316	1,370,316	114,224	1,422,932	1,422,539	114,617				
11 Capital Improvement Fund		1,033,144	2,689,527	3,199,769	522,902	5,234,490	5,653,530	103,862				
12 Paving & Lighting		9,437	244,939	233,650	20,726	290,785	277,300	34,211				
13 IT Cash		43,517	-	-	43,517	-	-	43,517				
		14,904,566	23,829,689	26,048,307	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

2024 VISION 2020 STRATEGIC WORK PLAN



2024 STRATEGIC WORK PLAN OVERVIEW





ELEVATE
ELMHURST PARKS
mapping our future

- Board reviewed proposed SWP goals & tactics on August 14 and reached consensus on August 28
- SWP guided budget development
- After approval of final Elevate Elmhurst Parks (EEP) Plan in 2024, update SWP, including tactics and performance measures

Strategic Work Plan detail on
2024 Budget Document pages 42-47

2024 STRATEGIC WORK PLAN UPDATES

-  **Parks Theme:** Complete Butterfield Park Field #1 Upgrades (reworded original text: “**Replace Butterfield Park baseball field #1 backstop and fence**”)
-  **Facilities Theme:** 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 (**new**)

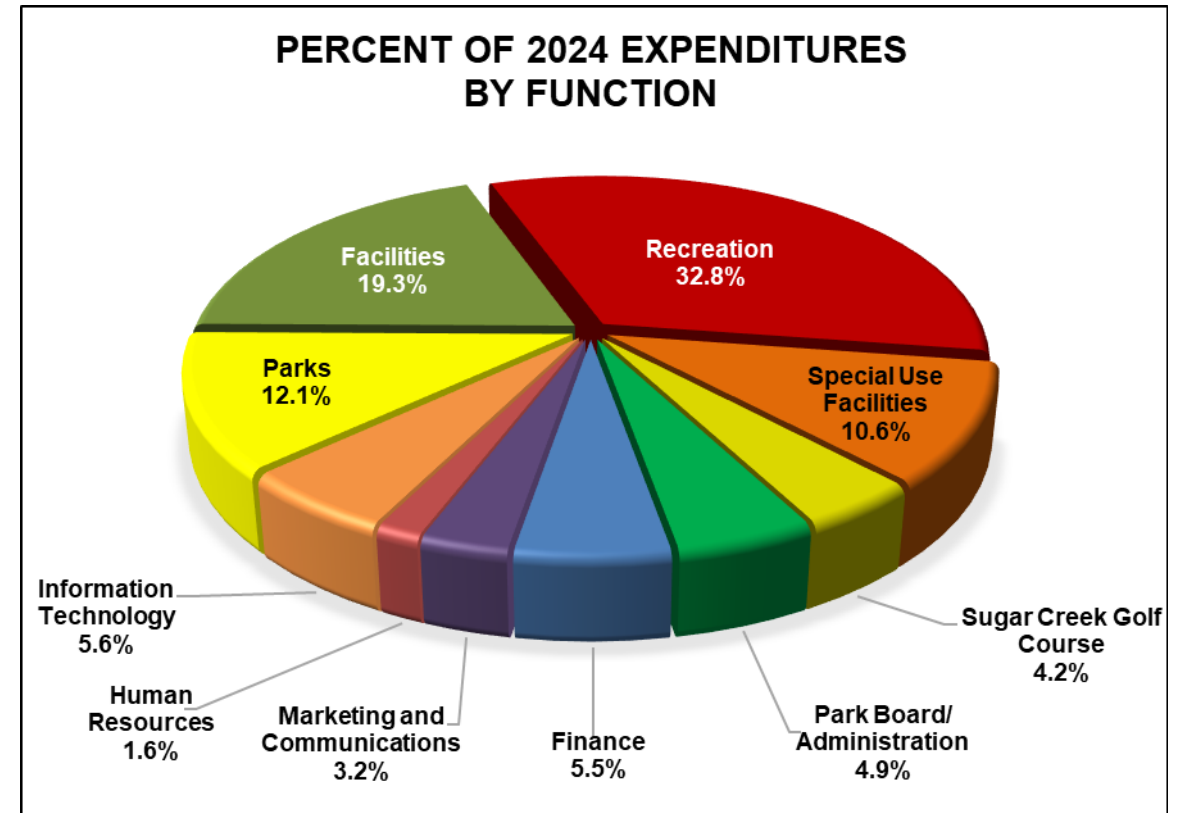


2024 BUDGET DEPARTMENT PRESENTATIONS



2024 DEPARTMENT PRESENTATIONS

- Mission
- 2023 Accomplishments
- 2024 Work Plan Highlights
- 2024 Expense Highlights
- 2024 Revenue Highlight (as applicable)
- Trend Charts (as applicable)



ADMINISTRATION MISSION

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

Administration Function on
2024 Budget Document pages 124-129

BOARD/ADMINISTRATION 2023 ACCOMPLISHMENTS

- Underwent Elevate Elmhurst Parks (EEP) process
- Completed community and employee engagement for EEP
- Secured alternate revenue sources to fund Vision 2020 capital projects



BOARD/ADMINISTRATION 2023 ACCOMPLISHMENTS

- Created dog park operating plan (staff team)
- Restructured DEIB Team and began implementing 2023-25 DEIB Action Plan, including DEIB Calendar efforts





BOARD/ADMINISTRATION 2024 WORK PLAN

- Begin Elevate Elmhurst Parks Plan Implementation:
 - Integrate long-range strategy, priorities and implementation plan into Strategic Work Plan, capital budget, department work plans, etc.
 - Undertake large-scale project planning
 - Investigate and determine options for funding projects



BOARD/ADMINISTRATION 2024 WORK PLAN

-  Work with Ray Graham Association to formulate shared use agreement for Elmhurst Community Learning Center Gym
-  Expand DEIB calendar and collaboration opportunities
 - Complete IAPD/IPRA Distinguished Agency re-accreditation process



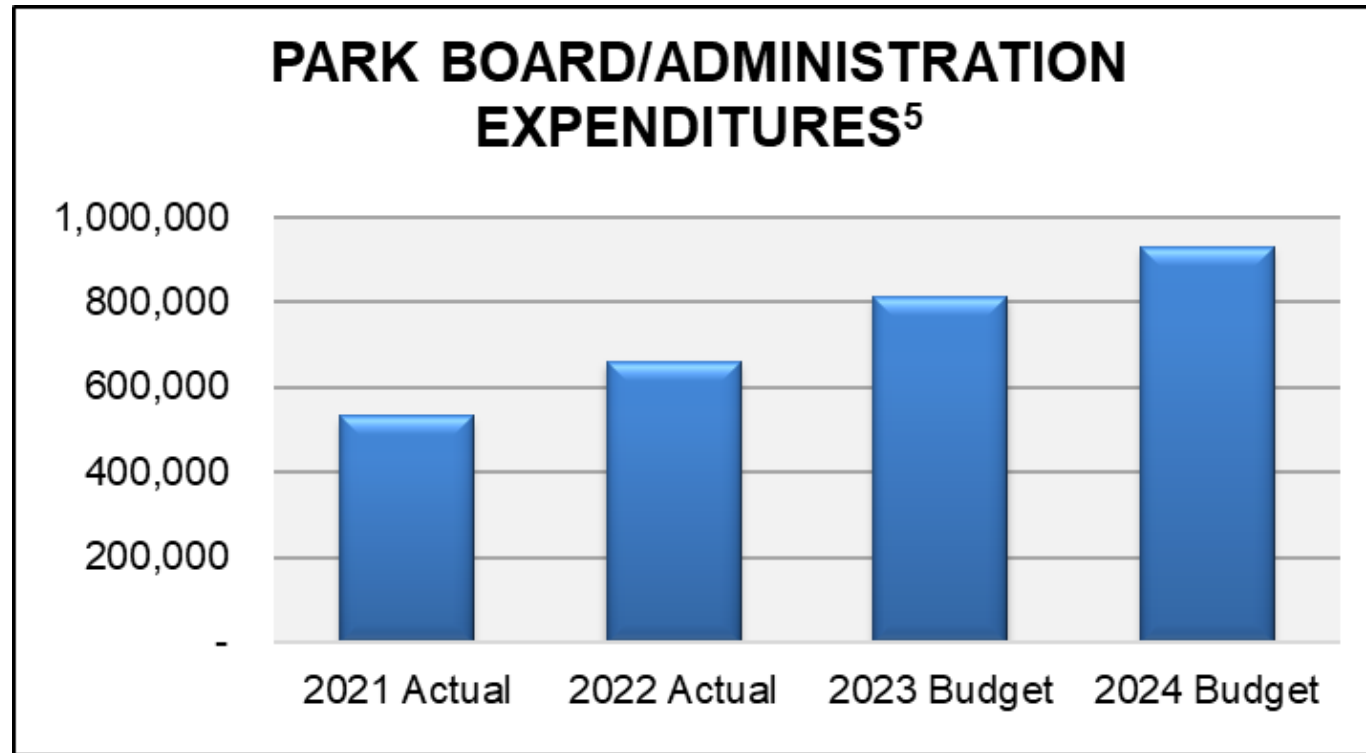
2024
BUDGET

BOARD/ADMINISTRATION EXPENSES

Expense Object	Expenditures by Object: Park Board/Administration ⁵					% Change ('23 vs '24)
	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '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%

- **Wages** – proposed annual merit increases
- **Services** –potential consultation services to begin implementation of the Elevate Elmhurst Parks (EEP) plan
- **Supplies** – costs increase throughout the District

BOARD/ADMINISTRATION EXPENSES



FINANCE MISSION

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

Finance Function on
2024 Budget Document pages 130-131

FINANCE

2023 ACCOMPLISHMENTS

- Aided in researching and implementing the District's new registration software (ActiveNet)
- Completed the sale of the Annual Rollover G. O. Bond to fund debt service and capital projects
- Fully implemented the District's new GL structure for the creation of the 2024 Budget to allow for improved tracking of revenues and expenses



FINANCE

2024 WORK PLAN

- Complete the sale of the Annual Rollover G. O. Bond to fund debt service and capital projects
- The Division Manager – Finance to complete their Certified Public Finance Officer (CPFO) certification
- Implement BS&A Cloud

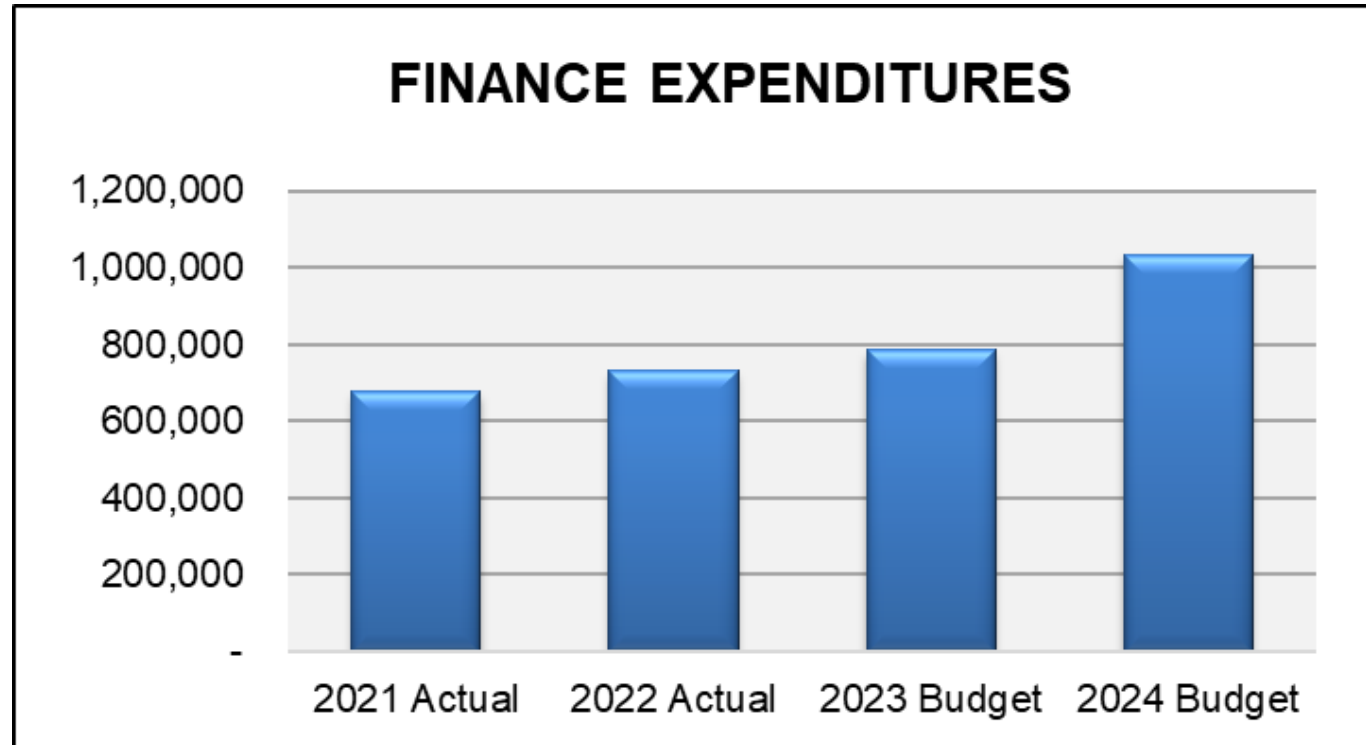


FINANCE EXPENSES

Expenditures by Object: Finance						
Expense Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '24)	% Change ('23 vs '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%

- **Wages** – proposed annual merit increase
- **Services** – increases in transaction/credit card fees, business insurance and health care expenses

FINANCE EXPENSES



TAX REVENUES

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%

- Taxes are budgeted to be 54.8% of all revenue
- Property Taxes are increasing by 4.3% (\$416,948)
- Corporate Replacement Taxes are increasing by 60.5% (\$179,000)

2024 TAXES IMPACT ON THE TAXPAYER

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



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 provide a resource for the Elmhurst Parks Foundation; and to seek alternate sources of revenue including advertising and corporate sponsorships

Marketing and Communications Function on
2024 Budget Document pages 132-134

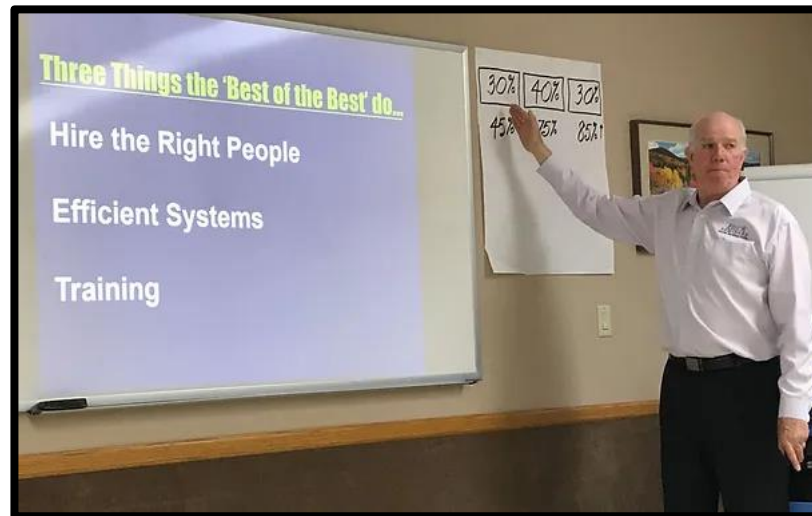
MARKETING AND COMMUNICATIONS 2023 ACCOMPLISHMENTS

- Offered two new events
- Hosted a ribbon cutting for Ben Allison Park



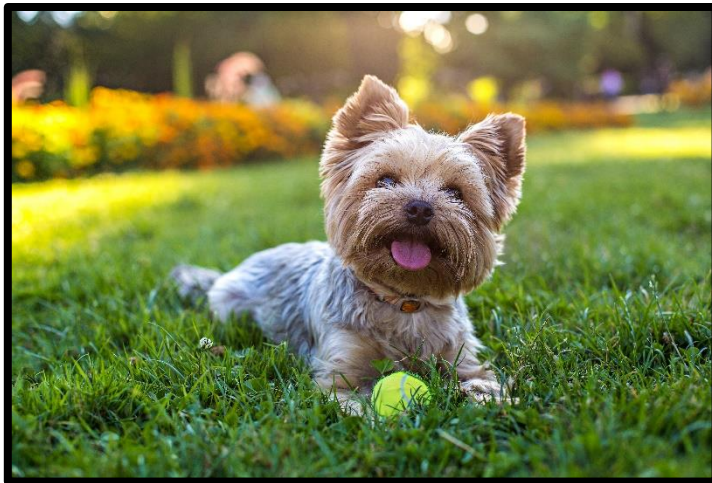
MARKETING AND COMMUNICATIONS 2023 ACCOMPLISHMENTS

- Hosted an “A” Game customer service training for staff
- Conducted outreach during ActiveNet transition



MARKETING AND COMMUNICATIONS 2024 WORK PLAN

- Communicate updates on the dog park
- Hold a groundbreaking ceremony and ribbon cuttings for Pick and Pioneer Parks



MARKETING AND COMMUNICATIONS 2024 WORK PLAN

- Launch an educational campaign for Elevate Elmhurst Parks
- Continue outreach regarding ActiveNet software

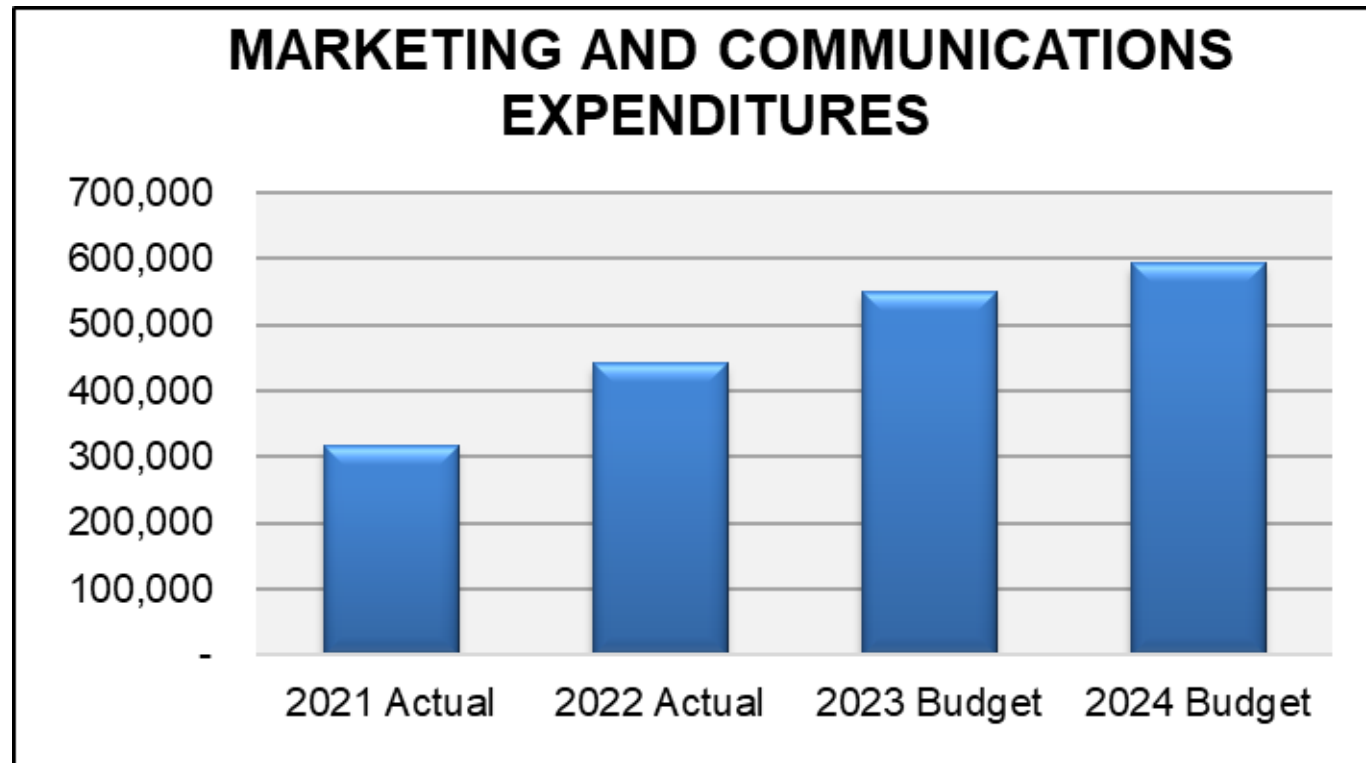


MARKETING AND COMMUNICATIONS EXPENSES

Expenditures by Object: Marketing and Communications						
Expense Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '24)	% Change ('23 vs '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%

- **Services** – contractual brochure design

MARKETING AND COMMUNICATIONS EXPENSES



MARKETING AND COMMUNICATIONS REVENUES

- Overall revenues are decreasing by 1.9% (\$1,500)
 - Advertising increasing
 - Merchandise Sales (Park Palooza) decreasing



Revenue detail on
2024 Budget Document page 108

HUMAN RESOURCES & RISK MANAGEMENT MISSION

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

Human Resources & Risk Management Function on
2024 Budget Document pages 135-137

HUMAN RESOURCES & RISK MANAGEMENT

2023 ACCOMPLISHMENTS

- Implemented Performance Management in BambooHR
- Launched TalentLMS
- Held two in-house job fairs



HUMAN RESOURCES & RISK MANAGEMENT



2023 ACCOMPLISHMENTS

- Began implementing 2023-25 DEIB Action Plan, including developing Anonymous Concerns Reporting Tool and launching full-time Employee Mentorship Program and Project Better Together training program
- Continued PDRMA Risk Management Review



HUMAN RESOURCES & RISK MANAGEMENT

2024 WORK PLAN

-  Develop Mentorship program for part-time employees
-  Continue implementing Better Together training and learning opportunities plan



2024
BUDGET

HUMAN RESOURCES & RISK MANAGEMENT

2024 WORK PLAN

- Conduct employee pulse surveys through BambooHR on employee satisfaction and wellbeing
- Vision Create succession and employee training plans



HUMAN RESOURCES & RISK MANAGEMENT EXPENSES

Expense Object	Expenditures by Object: Human Resources & Risk Management				Difference ('23 vs '24)	% Change ('23 vs '24)
	2021 Actual	2022 Actual	2023 Budget	2024 Budget		
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%

- **Wages** – proposed annual merit increase
- **Services** – shift of Employee Training/Development expenses from the administrative budget

HUMAN RESOURCES & RISK MANAGEMENT EXPENSES



INFORMATION TECHNOLOGY MISSION

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

Information Technology Function on
2024 Budget Document pages 138-141


INFORMATION TECHNOLOGY 2023 ACCOMPLISHMENTS

- Implemented
 - ActiveNet Registration Software
 - Office 365 email and cloud backup solution
 - Single Sign On (SSO) solutions IT Work Orders, KnowBe4, and Office 365 Email
- Increased Cyber Security awareness trainings
- Renewed Sharp copier/printer lease contract
- Reviewed cloud hosted software (Maintenance Edge) for Parks and Facility work order maintenance requirements



INFORMATION TECHNOLOGY 2024 WORK PLAN



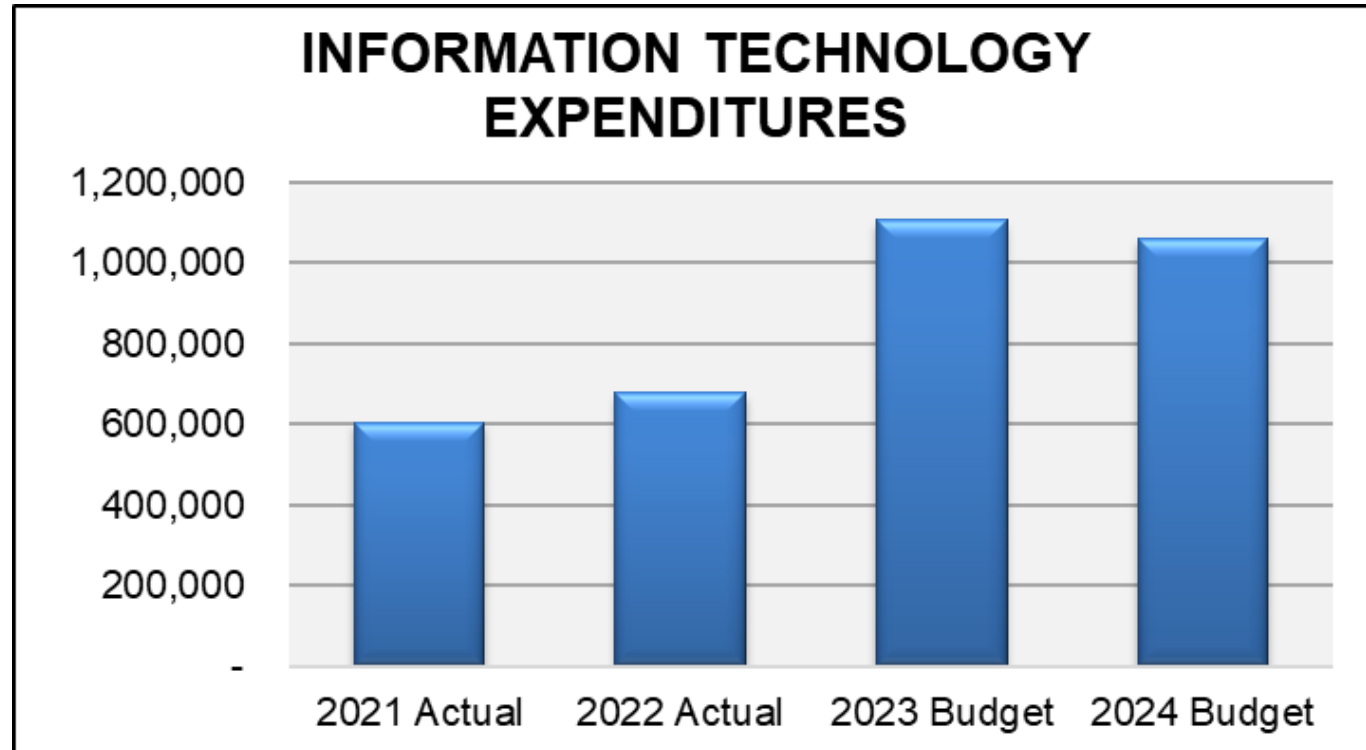
- Continue to implement ActiveNet Registration Software
- Assist in moving and securing BS&A financial cloud software solution
- Assist in the implementation of the Parks and Facility maintenance system
- Implement a wireless emergency mass notification and clocking system at Courts Plus
-  Implement fob and remote access support technology at the Dog Park

INFORMATION TECHNOLOGY EXPENSES

Expenditures by Object: Information Technology						
Expense Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '24)	% Change ('23 vs '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%

- **Wages** – proposed annual merit increase
- **Services** – increasing due to the shift of cloud based software applications (software as a service) from Supplies, in addition to an increase in copier/printer lease and print costs.
- **Supplies** – decreasing due to the shift of cloud based software solutions (software as a service) to Services, and a decrease in hardware purchases

INFORMATION TECHNOLOGY EXPENSES



PARKS MISSION

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

Parks Function on
2024 Budget Document pages 142-145

PARKS

2023 ACCOMPLISHMENTS

- Recruited, hired, and trained two new full-time positions
 - Park Specialist III (Athletic Crew Leader)
 - Park Specialist II (Coverage)
- Replacement of three mowers and two trailers



PARKS

2023 ACCOMPLISHMENTS



- Completed shade and vent system repairs at the Wilder Park Conservatory and growing facilities
- Planned and implemented the Wilder Park Conservatory 100-year anniversary celebration

PARKS 2024 WORK PLAN

- Vision Upgrade Butterfield Park Field #1
- Vision Recruit, hire, and train new full-time position
 - Park Specialist III (Horticulture Crew Leader)
- Implement new maintenance management software



PARKS

2024 WORK PLAN



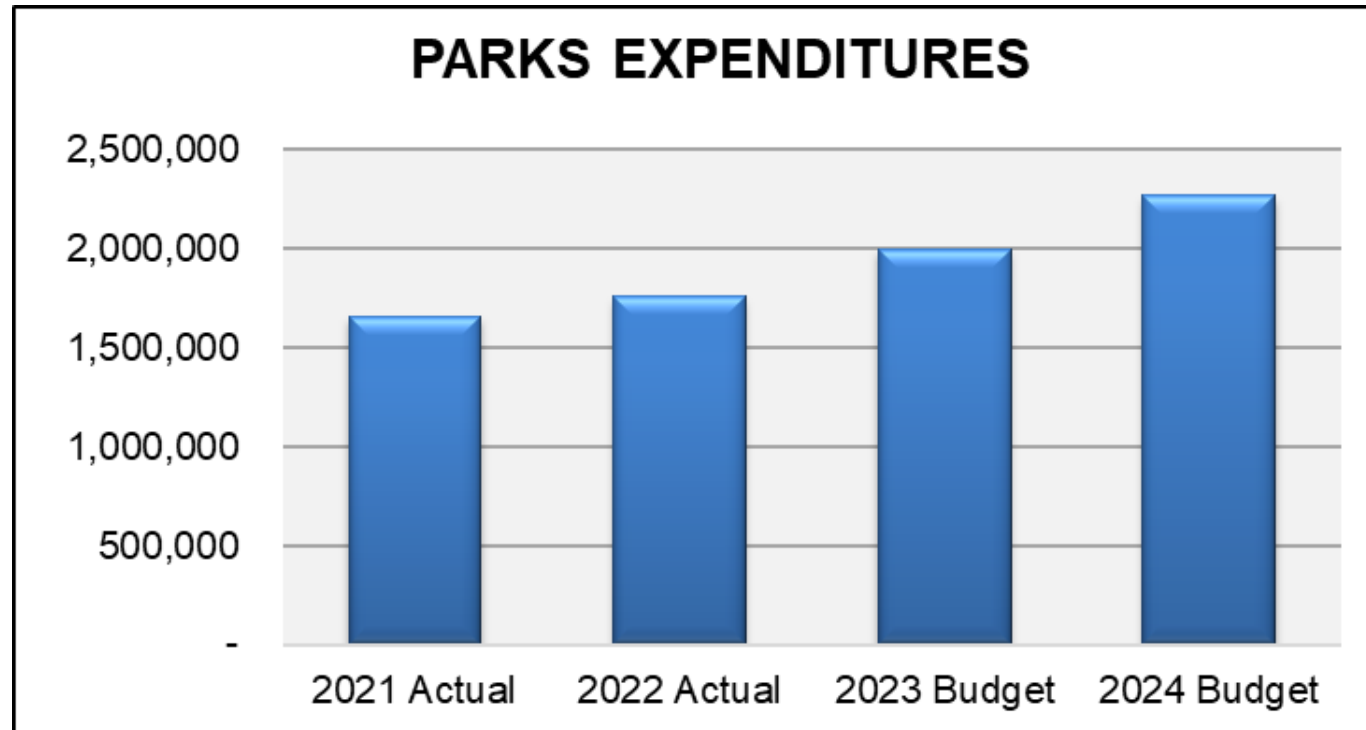
- Replacement of two mowers and one new infield groomer
- Replacement of four fleet vehicles
- Vision Establish and maintain landscaping and turf at new dog park
- Coordinate contractual mowing and natural area management

PARKS EXPENSES

Expenditures by Object: Parks						
Expense Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '24)	% Change ('23 vs '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%

- **Wages** – increasing due to a proposed new full-time position – Parks Specialist III (Horticultural Crew Leader), proposed annual merit increases, and overtime
- **Services** – increasing due to health care and FICA along with contractual mowing and natural area management
- **Repairs** – increasing due to mechanical repairs at the Conservatory
- **Supplies** – increasing due to athletic field supplies

PARKS EXPENSES



PARKS REVENUES

- Athletic Field Advisory Committee fees collected increasing



Revenue detail on
2024 Budget Document page 112

FACILITIES MISSION

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

Facilities Function on
2024 Budget Document pages 146-150

FACILITIES

2023 ACCOMPLISHMENTS

- Abated and demolished the vacated Lizzadro Museum
- Completed construction documents for Dog Park
- Replaced Ben Allison playground and completed improvements






FACILITIES

2023 ACCOMPLISHMENTS

- Replaced ceiling and wall liner at Courts Plus and painted trusses
- Replaced Administrative Office roof
- Installed new flooring in public areas at East End Pool



FACILITIES 2024 WORK PLAN

-  Complete Pick Park site improvements
-  Complete Dog Park construction
-  Complete Pioneer Park playground replacement



FACILITIES 2024 WORK PLAN

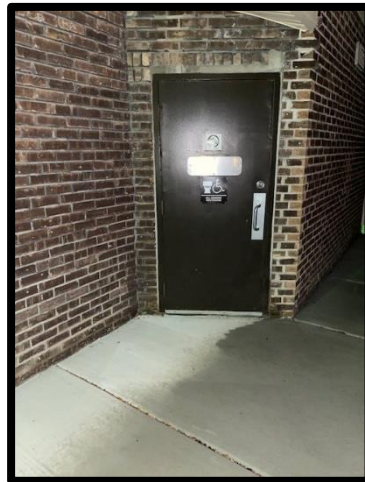
- Vision Recruit, hire, and train new full-time position
 - Division Manager - Facilities



FACILITIES


2024 WORK PLAN

- Hire firm to operate pump room at outdoor pools
- Contract custodial cleaning of public restrooms



FACILITIES

2024 WORK PLAN

- Plant 85 new trees throughout the District
- Install tree buffer at Crestview pickleball courts
-  Implement the dog park operating plan including maintenance and asset management

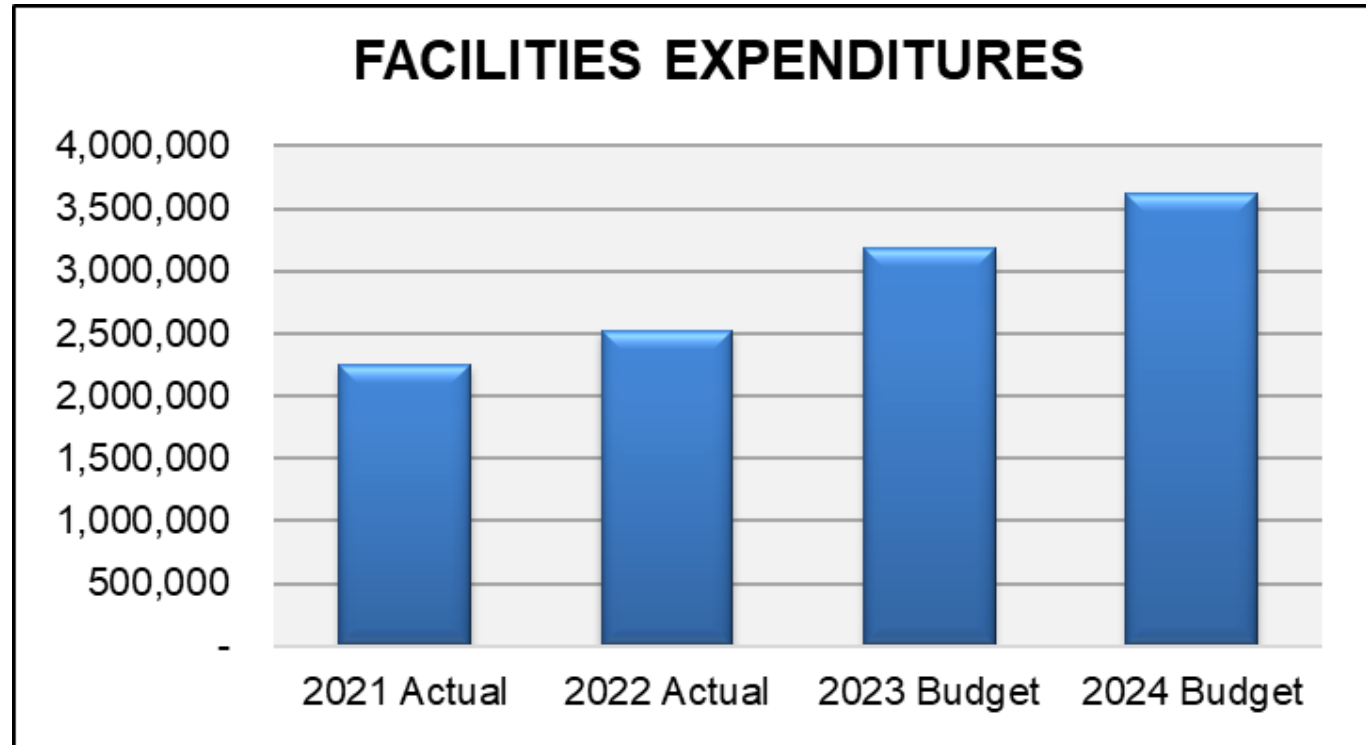


FACILITIES EXPENSES

Expenditures by Object: Facilities						
Expense Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '24)	% Change ('23 vs '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%

- **Wages** – increasing due to a proposed new full-time position - Division Manager - Facilities
- **Services** – increasing mainly due to the addition of contractual custodial and contractual pool maintenance management
- **Repairs** – increasing due to higher labor cost for contracted repairs
- **Supplies** – increasing due to rising costs for pool chemicals and additional tree planting

FACILITIES EXPENSES



RECREATION MISSION

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

Recreation Function on
2024 Budget Document pages 151-155

RECREATION 2023 ACCOMPLISHMENTS

- Opened Safety Town for free, year round
- Replaced batting cage machines at The Hub
- Offered Sunbeams & Rainbows at Courts Plus




RECREATION 2023 ACCOMPLISHMENTS

- Expanded program offerings at Kies Recreation Center (KRC) by 80% compared to 2022
- Worked with IT Department to implement new registration software to provide improved guest experience
- Developed and expanded summer camp offerings to increase enrollment opportunities based on waitlist numbers: Funseekers, Camp Canteen, Turf & Surf, Jr. Lifeguard Camp



RECREATION 2024 WORK PLAN

- Proposed new full-time position - Program Supervisor - Early Childhood
- Program expansion
 - Sunday programs at Wagner Community Center (WCC)
 - Sunday swim lessons at East End Pool
 - Increase max enrollment of Funseekers
-  Implement Dog Park Operating Plan



RECREATION 2024 WORK PLAN

- Revitalize pool pass offerings
- Offer “Cabana” rentals at Norman P. Smalley Pool
- Develop & implement cooking classes for all ages at the renovated Kies Recreation Center (KRC) teaching kitchen.

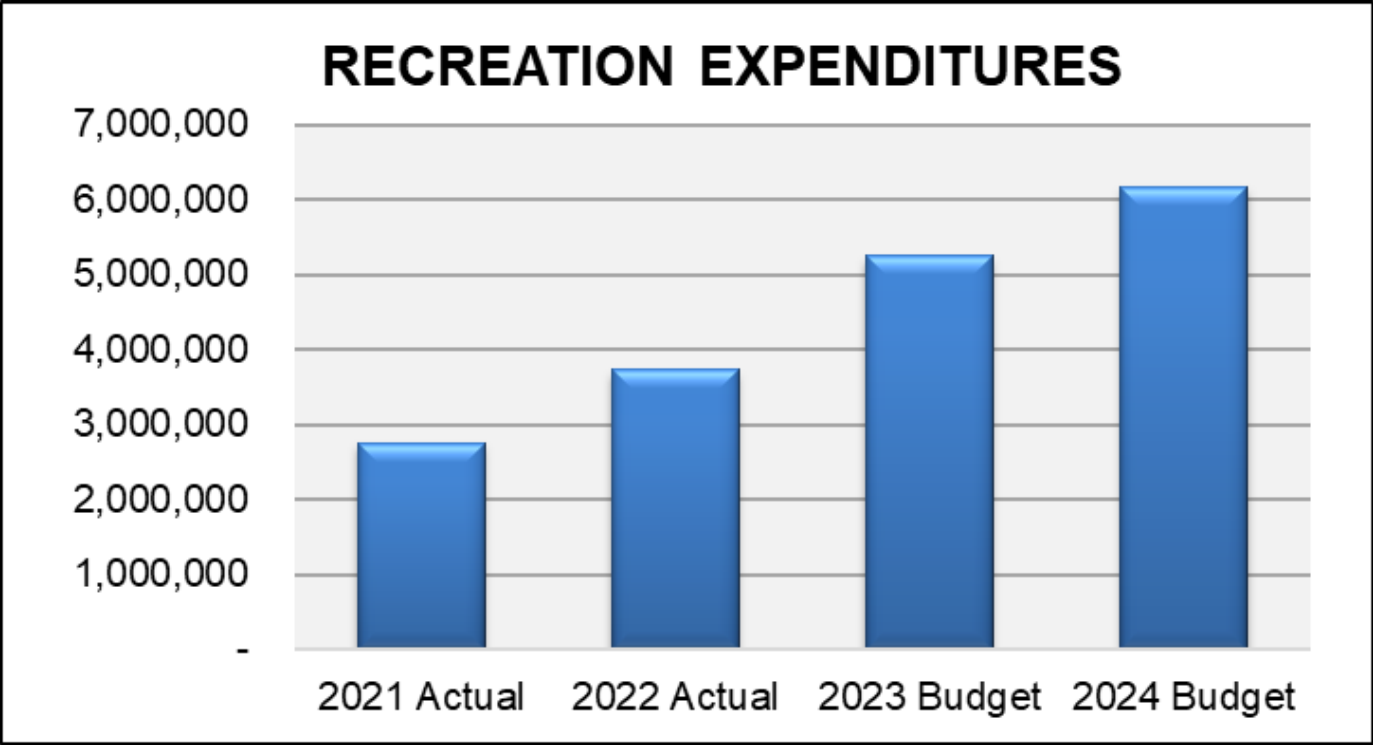


RECREATION EXPENSES

Expenditures by Object: Recreation						
Expense Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '24)	% Change ('23 vs '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%

- **Wages** – increasing due to proposed new full-time position – Program Supervisor – Early Childhood, increasing programs and starting wages of competitive positions
- **Services** – increasing due to the expansion of programs by contractual providers for all ages, special events and gymnastics
- **Supplies** – increasing due to expansion of programs and events

RECREATION EXPENSES



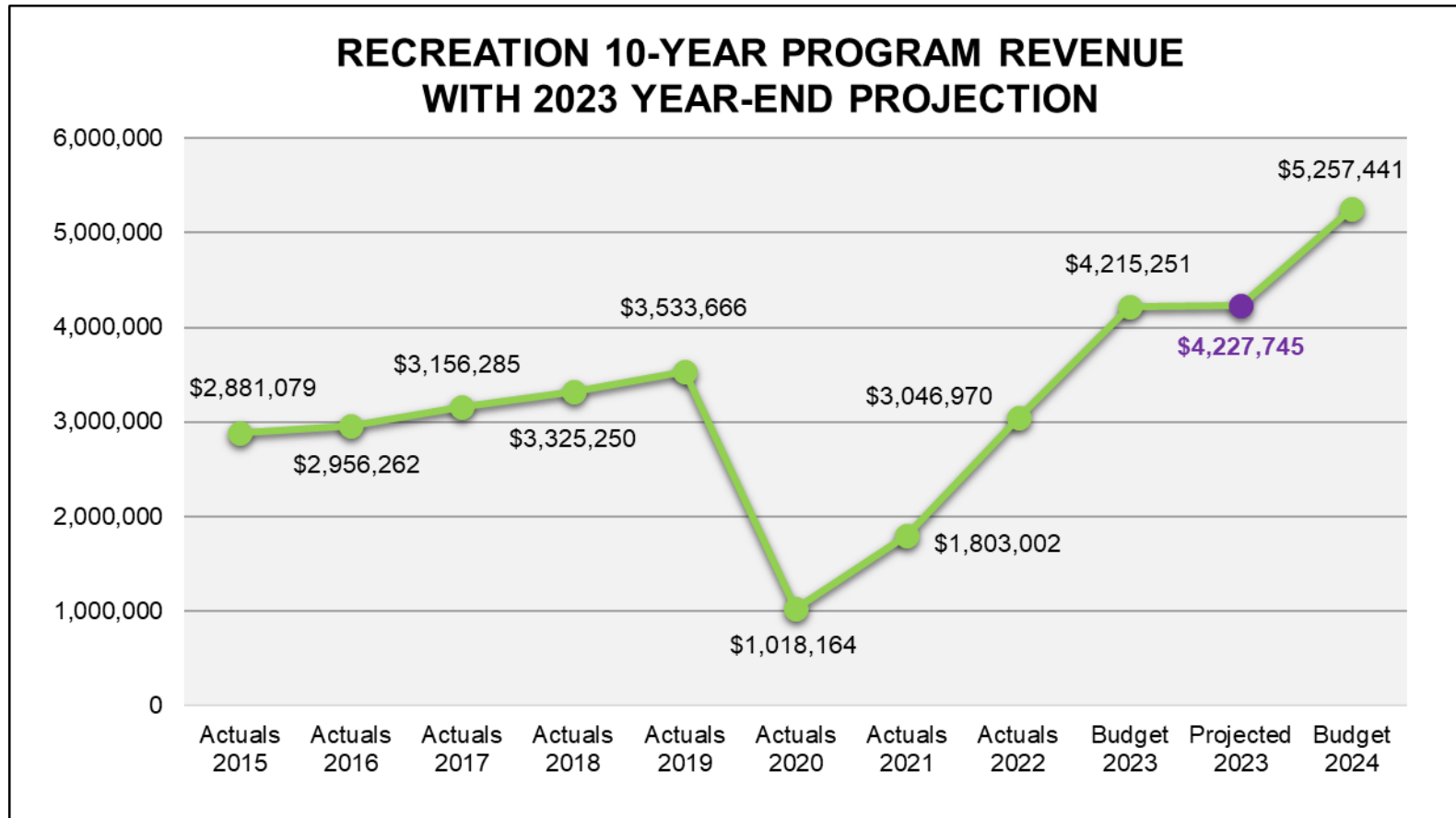
RECREATION REVENUES

- Compared to 2023 Budget:
 - Overall program revenues are increasing by 24.7% (\$1,042,320)
 - Rental revenue is increasing by 44.5% (\$15,300)
 - Pool Passes, Punch Cards, and Daily Admissions at outdoor pools decreasing 6.3% (\$36,135)

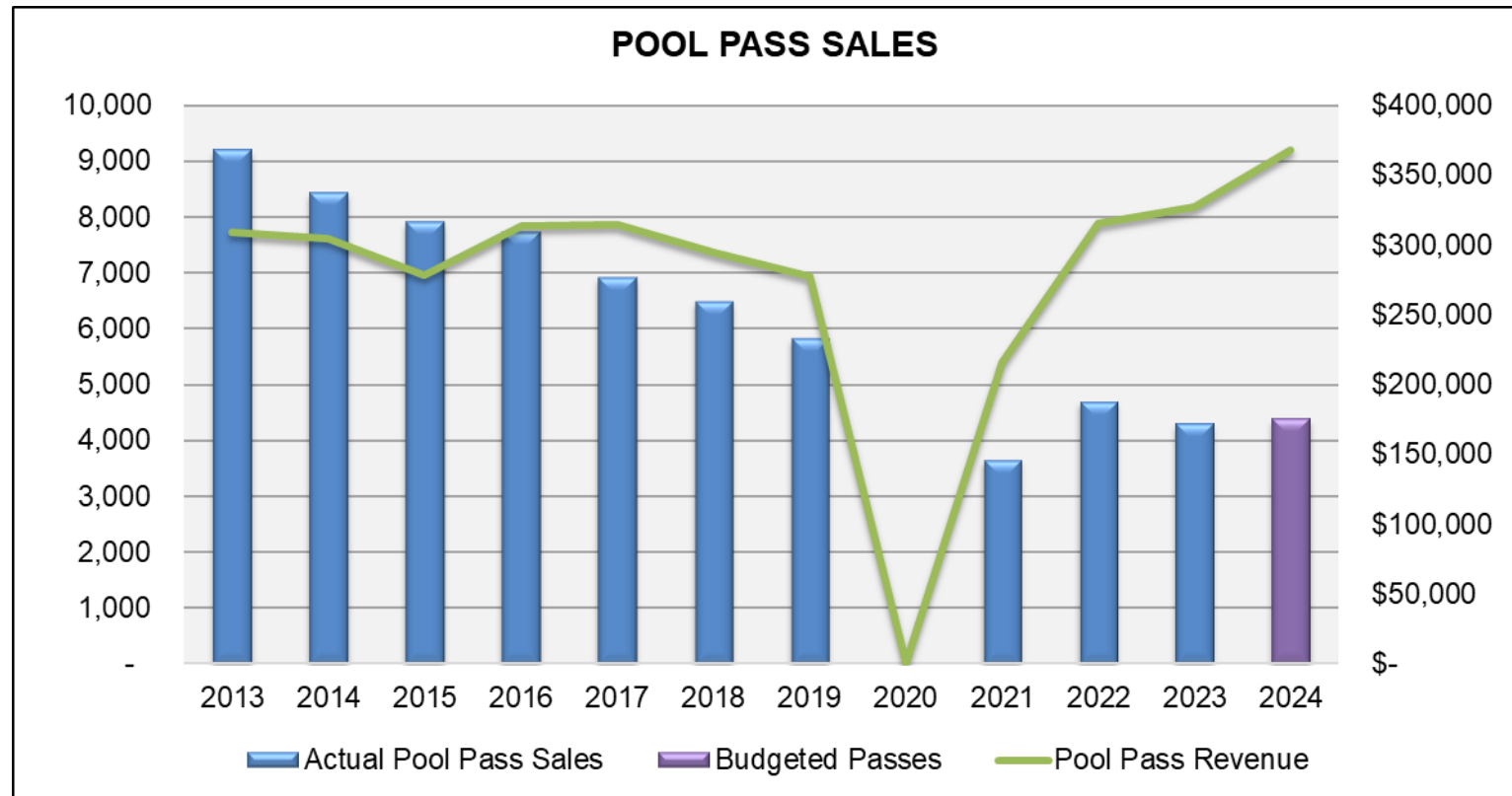


Revenue detail on
2024 Budget Document pages 84-85

PROGRAM REVENUE TRENDS



POOL PASS SALES TRENDS



SPECIAL USE FACILITIES MISSION

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

Special Use Facilities Function on
2024 Budget Document pages 156-159

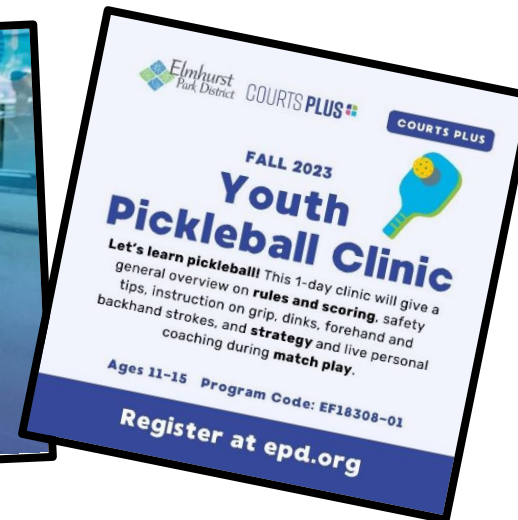
SPECIAL USE FACILITIES 2023 ACCOMPLISHMENTS

- Completed the fitness equipment purchase of ellipticals
- Raised membership fees by 10% for adults, seniors and young adults and 25% for youth membership fees
- Increased new member promotions and current member retention events



SPECIAL USE FACILITIES 2023 ACCOMPLISHMENTS

- Launched online purchasing of Personal Training
- Increased Pickleball programming to meet growing demand



SPECIAL USE FACILITIES 2024 WORK PLAN



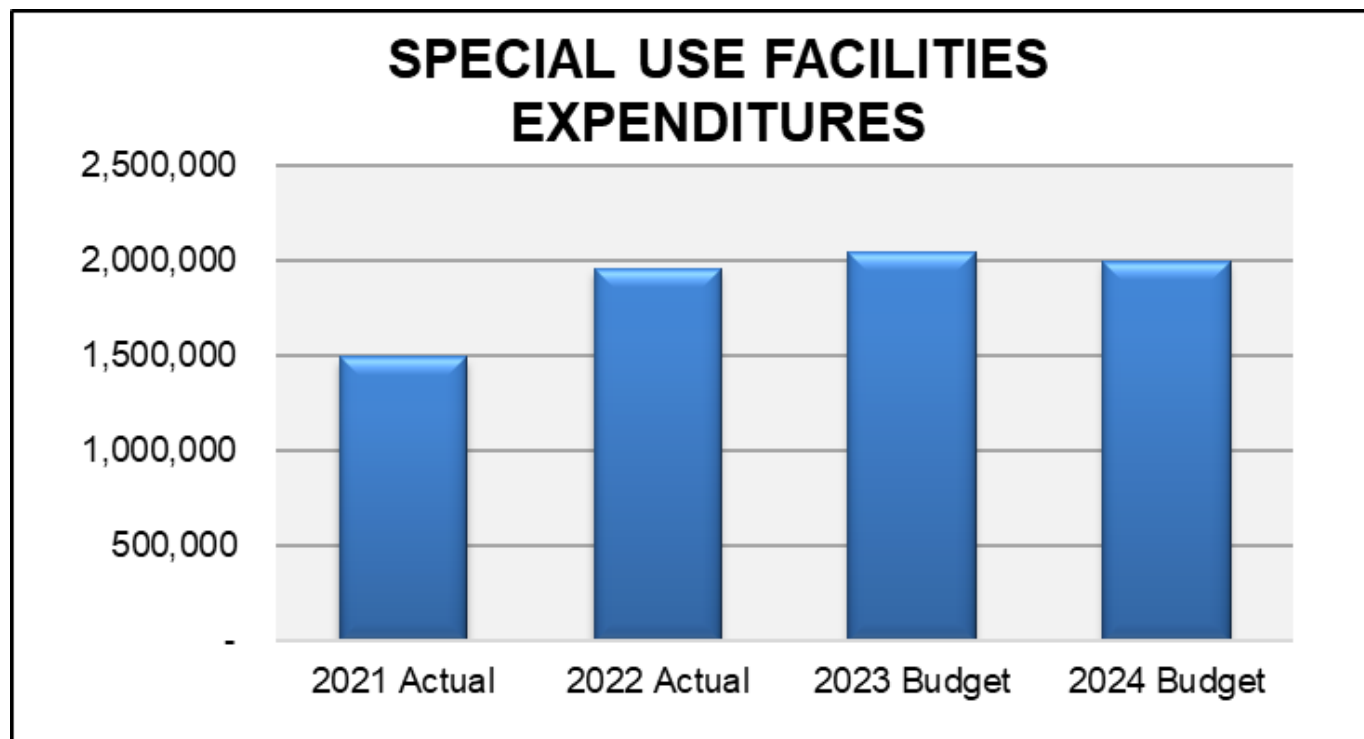
- Complete conversion to ActiveNet
- Continue to find opportunities to meet the growing demand for Pickleball programming
- Raise membership fees by 5% for adults, seniors and young adults and 20% for youth membership fees

SPECIAL USE FACILITIES EXPENSES

Expense Object	Expenditures by Object: Special Use Facilities				Difference ('23 vs '24)	% Change ('23 vs '24)
	2021 Actual	2022 Actual	2023 Budget	2024 Budget		
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%

- **Services** – decrease in health insurance expenses
- **Repairs** – reallocation to the Facilities function
- **Supplies** – increases in program supplies

SPECIAL USE FACILITIES EXPENSES



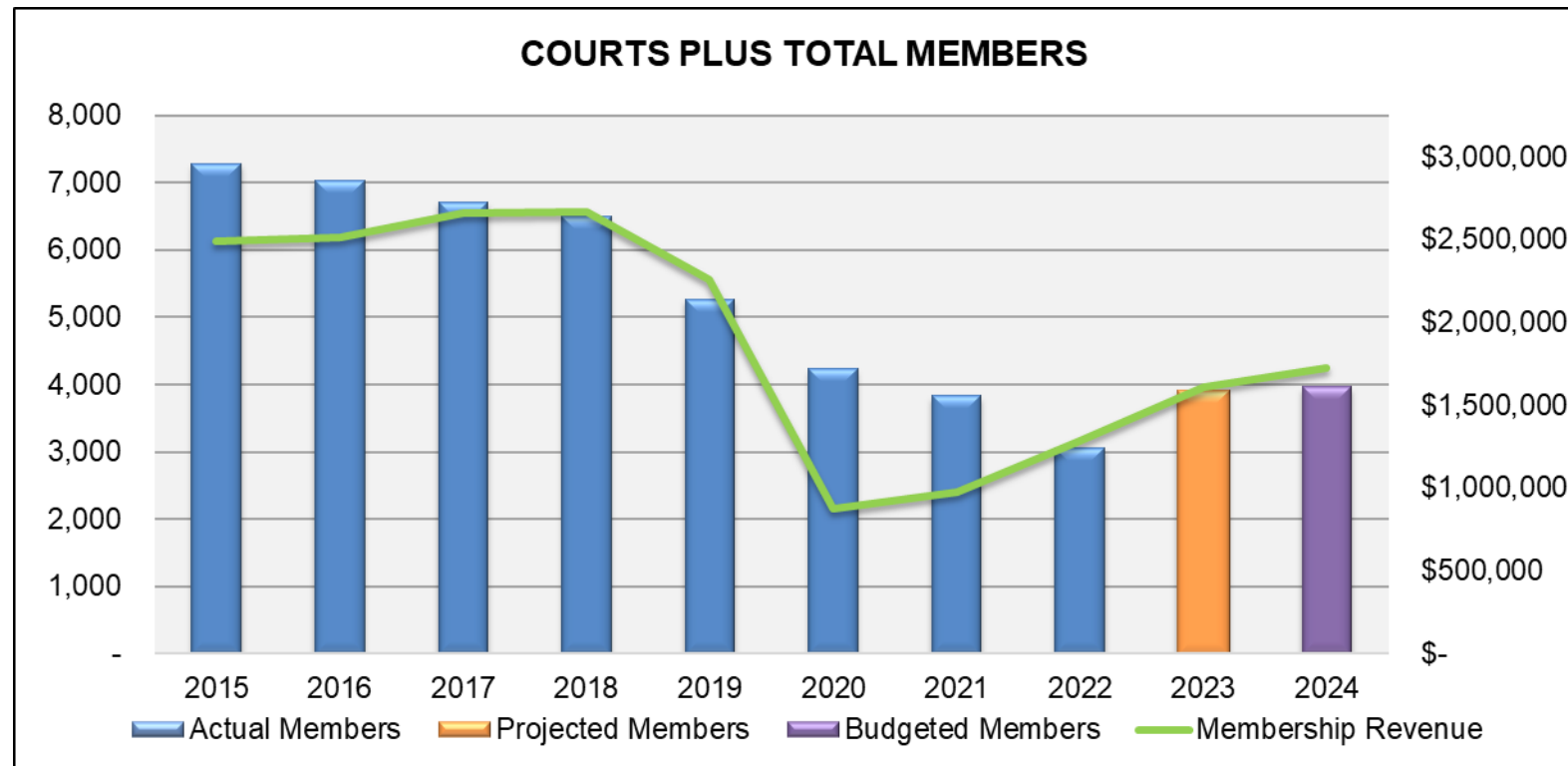
SPECIAL USE FACILITIES REVENUES

- Overall revenue is increasing by 12.7% (\$387,690)
 - Memberships
 - Programs



Revenue detail on
2024 Budget Document pages 85 & 114

COURTS PLUS MEMBERSHIP TRENDS



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

Sugar Creek Golf Course Function on
2024 Budget Document pages 160-163

SUGAR CREEK GOLF COURSE 2023 ACCOMPLISHMENTS

- Substantial completion of the creek restoration project
- Installed driving range ball dispensing machine
- Increased the number of instruction classes for adults, youth, and parent/child sessions



SUGAR CREEK GOLF COURSE 2024 WORK PLAN

- Creek restoration project maintenance plan
- Replace existing golf cars for an enhanced guest experience
- Continue with the equipment replacement plan by purchasing a sprayer and rough mower

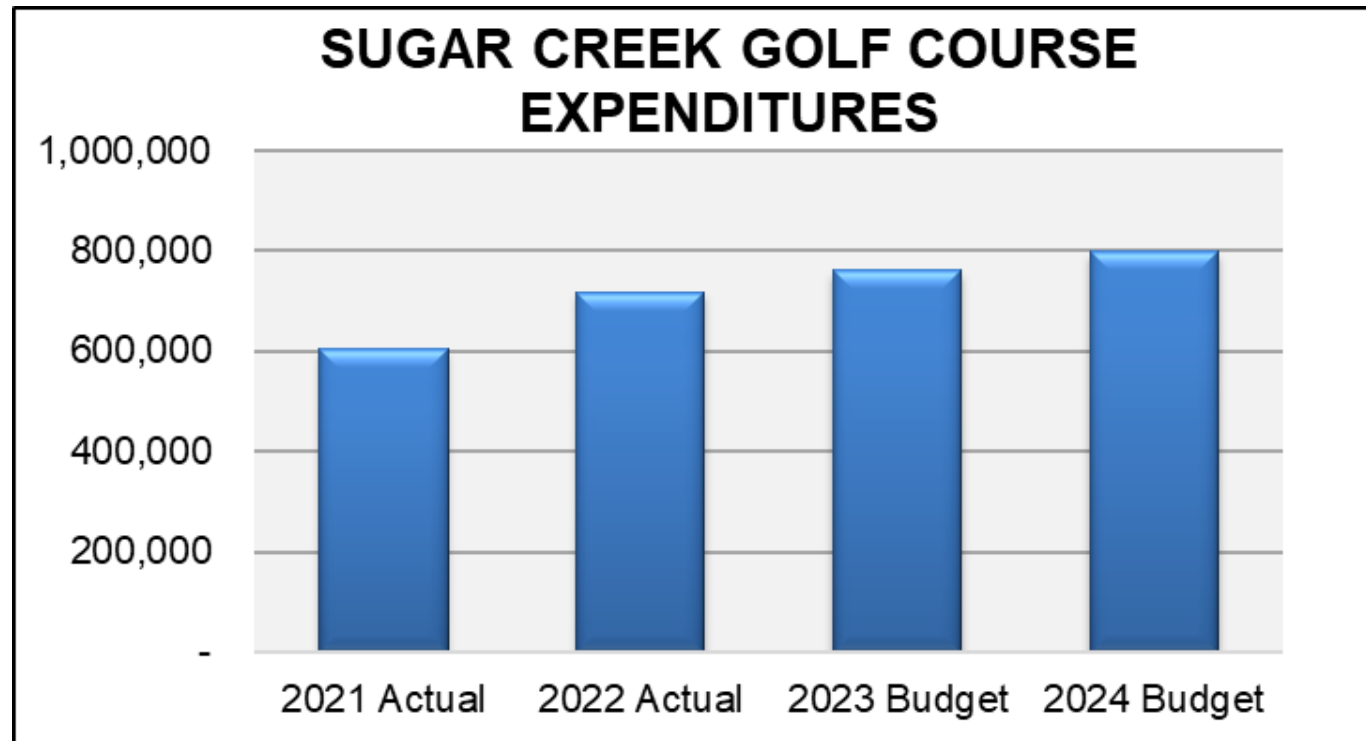


SUGAR CREEK GOLF COURSE EXPENSES

Expenditures by Object: Sugar Creek Golf Course						
Expense Object	2021 Actual	2022 Actual	2023 Budget	2024 Budget	Difference ('23 vs '24)	% Change ('23 vs '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%

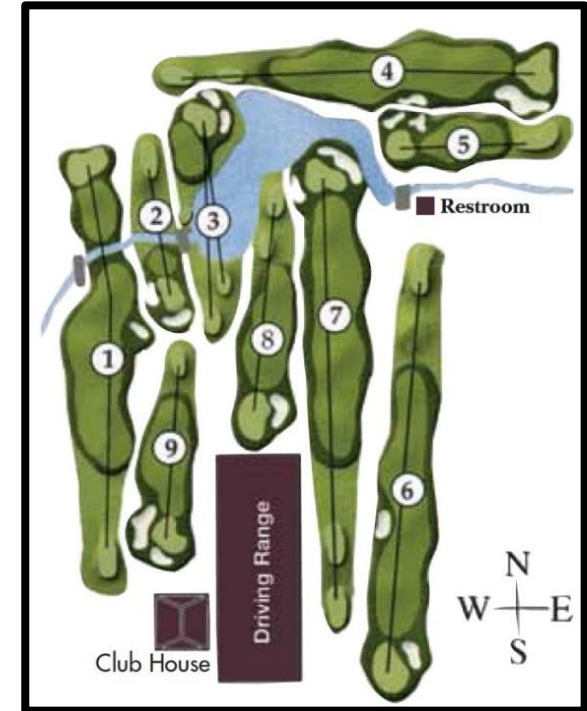
- **Wages** – proposed annual merit increase
- **Services** – new golf car fleet lease

SUGAR CREEK GOLF COURSE EXPENSES



SUGAR CREEK GOLF COURSE REVENUES

- Daily Use increasing 5.9% (\$36,375)
- Rentals increasing 4.4% (\$9,875)
- Transfer revenue decreasing by \$672,516 following the completion of creek restoration project in 2023



Revenue detail on
2024 Budget Document page 92

GOLF COURSE ROUNDS TRENDS



2024 BUDGET FINAL SUMMARY



2024
BUDGET

2024 BUDGET CALENDAR

✓ Achieve consensus on proposed 2024 Strategic Work Plan Goals & Tactics	08/28/2023
✓ Approve Tax Levy Resolution	10/09/2023
✓ Present 2024 Budget Overview and Proposed Capital Plan & Debt Sections	10/23/2023
✓ Present 2024 Proposed Operating Budget Sections	11/13/2023
❑ Conduct 2024 Proposed Budget Public Hearing	11/27/2023
❑ Continue 2024 Proposed Budget Discussion	11/27/2023
❑ Approve 2024 Budget Documents and 2024 Budget and Appropriation Ordinance and 2023 Tax Levy Ordinance	12/11/2023

QUESTIONS?

