Agenda #8a2

Elmhurst Park District

ELEVATE ELMHURST PARKS
mapping our future

2026 Budget


Elmhurst Park District
ELEVATE ELMHURST PARKS
mapping our future
Our Mission
We enrich lives while having fun!
Our Vision
To be a national leader in providing memorable parks and recreation experiences to our community.
Our Values
Customer Service Excellence
Community Focused
Belonging
Fun
Integrity

2026 Budget Calendar

✓ Achieve consensus on proposed 2026 Strategic Work Plan Tactics	08/25/2025
✓ Approve 2025 Tax Levy Resolution	10/13/2025
✓ Present 2026 Budget Overview and Proposed Capital Plan & Debt Sections	10/27/2025
❑ Present 2026 Proposed Operating Budget Sections	11/10/2025
❑ Conduct 2026 Proposed Budget Public Hearing	11/24/2025
❑ Continue 2026 Proposed Budget Discussion	11/24/2025
❑ Approve 2026 Budget Documents and 2026 Budget and Appropriation Ordinance and 2025 Tax Levy Ordinance	12/08/2025

2026 Budget Highlights
ELEVATE ELMHURST PARKS (EEP)

2026 EEP Strategic Work Plan and Budget reflect next steps to address community needs, including:

- investing in new and modernizing current park amenities and facilities
- expanding and enhancing offerings
- increasing opportunities for communication and collaboration
- growing fiscal capacity
- strengthening organizational culture

2026 Budget Highlights

Reflecting the impact of the 2024 referendum:

- 44.2% increase in total revenues ($11,497,477)
- 238.7% increase in total expenditures including capital and debt ($90,654,973)
- As compared to 2025, an increased spend down of reserves for capital improvements ($55,081,701 vs. $2,475,302)

2026 Budget Summary

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	5,315,536	4,856,792	458,744	1,895,207	6,751,999	(1,436,463)
IMRF Fund	426,420	425,094	1,326	-	425,094	1,326
FICA Fund	855,145	853,673	1,472	-	853,673	1,472
Liability Fund	442,503	443,268	(765)	-	443,268	(765)
Audit Fund	62,423	62,931	(508)	-	62,931	(508)
Recreation Fund	12,581,423	12,414,243	167,180	2,617,189	15,031,432	(2,450,009)
Special Recreation Association Fund	697,993	688,214	9,779	510,500	1,198,714	(500,721)
Museum Fund	385,643	381,968	3,675	25,000	406,968	(21,325)
Sugar Creek Golf Course Fund	1,459,614	1,189,283	270,331	321,700	1,510,983	(51,369)
Total Operating Budget	**22,226,700**	**21,315,466**	**911,234**	**5,369,596**	**26,685,062**	**(4,458,362)**
Debt Service Fund	7,464,110	7,426,595	37,515	150,000	7,576,595	(112,485)
Capital Improvement Fund	5,930,960	5,779,560	151,400	-	5,779,560	151,400
Paving & Lighting Fund	193,401	181,185	12,216	266,855	448,040	(254,639)
Total Debt & Capital Budget	**13,588,471**	**13,387,340**	**201,131**	**416,855**	**13,804,195**	**(215,724)**
Total Operating, Debt & Capital Budget	**35,815,171**	**34,702,806**	**1,112,365**	**5,786,451**	**40,489,257**	**(4,674,086)**
Suppletmental Referendum Activity Fund	1,697,485	870,466	827,019	-	870,466	827,019
Referendum Fund	-	-	-	49,295,250	49,295,250	(49,295,250)
Total Referendum Budget	**1,697,485**	**870,466**	**827,019**	**49,295,250**	**50,165,716**	**(48,468,231)**
Grand Total Budget	**37,512,656**	**35,573,272**	**1,939,384**	**55,081,701**	**90,654,973**	**(53,142,317)**

2026 Cash & Investments

	A	B	C	D	E	F	G	H	I	J	K	L
	Fund/Department	Audited 12/31/2024 Cash & Investments	2025 Budgeted Operating Revenue	2025 Budgeted Operating Expenses	Projected 12/31/2025 Cash & Investments	2026 Proposed Operating Revenue	2026 Proposed Operating Expenses	Proposed 12/31/2026 Cash & Investments	Target %	Budgeted Tier 1 2026 Fund Target[1]	Will the 2026 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
1	General	5,092,851	5,223,618	5,697,683	4,618,786	5,315,536	6,751,999	3,182,323	50%	2,428,396	YES!	753,927
2	Recreation	5,652,704	12,912,687	12,999,929	5,565,461	12,581,423	15,031,432	3,115,452	15%	1,862,136	YES!	1,253,316
3	IMRF	374,488	280,000	389,009	265,479	426,420	425,094	266,805	50%	212,547	YES!	54,258
4	FICA	642,188	756,800	812,840	586,148	855,145	853,673	587,620	50%	426,837	YES!	160,783
5	Liability	199,050	299,780	399,848	98,982	442,503	443,268	98,217	10%	44,327	YES!	53,890
6	Audit	43,032	59,600	58,842	43,790	62,423	62,931	43,282	50%	31,466	YES!	11,817
7	SRA	962,465	715,119	745,239	932,345 [3]	697,993	1,198,714	431,624	25%	187,179	YES!	244,445
8	Museum	164,592	348,900	350,302	163,190	385,643	406,968	141,865	25%	95,492	YES!	46,373
9	Sugar Creek	697,623	1,378,797	1,336,592	739,828	1,459,614	1,510,983	688,459		300,000	YES!	388,459
10	Information Technology	19,690	-	-	-	-	-	-		-		-
	Total Operating	**13,848,682**	**21,975,301**	**22,790,284**	**13,014,009**	**22,226,700**	**26,685,062**	**8,555,647**		**5,588,379**		**2,967,268**
11	Debt Service	137,351	1,474,003	1,474,003	137,351	7,464,110	7,576,595	24,866				
12	Capital Improvement	249,175	2,350,646	2,343,146	256,675	5,930,960	5,779,560	408,075 [2]				
13	Paving & Lighting	206,155	215,229	157,205	264,179 [3]	193,401	448,040	9,540				
	Total Capital	**592,682**	**4,039,878**	**3,974,354**	**658,206**	**13,588,471**	**13,804,195**	**442,482**				
	Total Operating & Capital	**14,441,364**	**26,015,179**	**26,764,638**	**13,672,214**	**35,815,171**	**40,489,257**	**8,998,128**				
14	Supplemental Referendum Activity	-	-	-	1,047,189	1,697,485	870,466	1,874,208				
15	Referendum	-	-	-	87,534,008	-	49,295,250	38,238,758				
	Total Referendum	**-**	**-**	**-**	**88,581,197**	**1,697,485**	**50,165,716**	**40,112,966**				
	Grand Total	**14,441,364**	**26,015,179**	**26,764,638**	**102,253,411**	**37,512,656**	**90,654,973**	**49,111,094**				

[1] Excluding use of reserves from 2026 Operating Expenses in the General, Recreation, Museum, SRA Funds

[2] Includes restricted funds of $92,500 from Nitti Development for future use at East End Park

[3] 2025 SRA ($57,500) and Paving & Lighting ($57,824) Fund Expenses reduced by a total of $115,324 due to the Conrad Fischer Paving Project being deferred to 2026

2026 Elevate Elmhurst Parks Strategic Work Plan

2026 Strategic Work Plan
OVERVIEW

ELEVATE
ELMHURST PARKS
mapping our future

- Board reviewed proposed SWP tactics on August 11 and reached consensus on August 25
- SWP guided budget development and work planning
- Board formally approves SWP as part of budget document

Strategic Work Plan detail on
2026 Budget Document pages 40-44

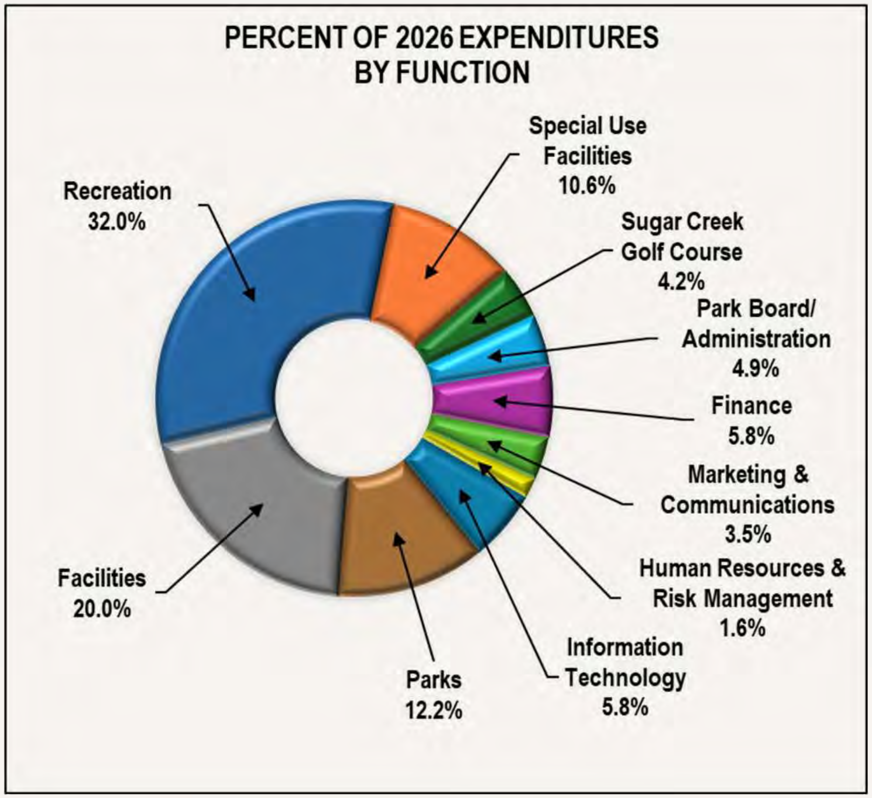
2026 Strategic Work Plan UPDATES

- **Invigorated Parks:** Begin converting a grass field to artificial turf at Berens Park **(new tactic in SWP)**
- **Stronger Finances:** Convert (deleted "Replace") 50% of toggle light switches to automatic light switches **(revised tactic text)**
- **Thriving Culture:** Host quarterly virtual "Ask HR" sessions for both supervisory and non-supervisory staff ~~to address questions and provide HR-related support~~ **(revised tactic text)**
- **Thriving Culture:** Continue implementing new recognition initiatives for employees at all levels **(removed tactic from SWP)**

2026 Budget by Function Presentations

2026 Function Presentations

- Mission
- 2025 Accomplishments
- 2026 Work Plan Highlights
- 2026 Expense Highlights
- 2026 Revenue Highlights (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
2026 Budget Document pages 125-130

Board/Administration
2025 ACCOMPLISHMENTS

- Completed construction of Canine Corner Dog Park ($906,276)
- Completing construction of new Eldridge Park restroom building ($500,000)
- Began planning and completing community engagement to select location for new Prairie Path restroom building ($30,000)
- Began planning for Wilder Park bandshell with restrooms and Wilder Park South Master Plan based on community feedback ($196,870)

Board/Administration

2025 ACCOMPLISHMENTS

- Underwent planning and Board approved schematic design, exterior building elevations, site plan, interior finishes, entry plaza, and playground design for new Wagner Community Center (WCC) (~$5,000,000)
- Completing air quality testing and abatement ($64,700) and demolition of WCC ($172,000)
- Underwent identification process of potential locations to lease space for gymnastics and dance programs and staff offices and negotiated and Board approved lease agreement at 185 Industrial Drive

Board/Administration
2025 ACCOMPLISHMENTS

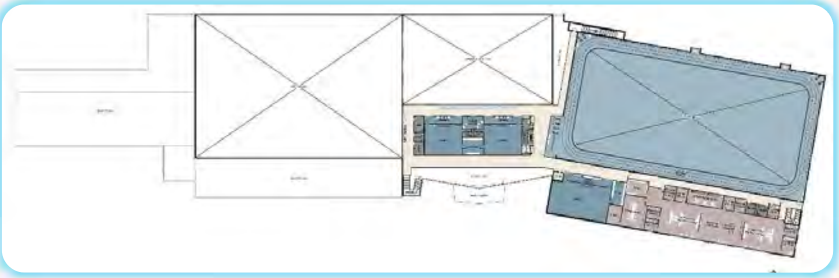
- Completed Distinguished Agency accreditation evaluation process
- Underwent review of Board Policy Manual, Administrative Policy and Procedure Manual and Park and Facility Use Ordinance
- Created first Elevate Elmhurst Parks Year-end Progress Report, including tracking and reporting 21 performance indicators

Board/Administration
2026 WORK PLAN

- Complete construction of the Crestview Park and Prairie Path restroom buildings ($930,000)
- Finish design development and begin construction of Wilder Park bandshell with restrooms ($1,337,500)
- Begin converting a grass field to artificial turf at Berens Park ($470,000)

Board/Administration
2026 WORK PLAN

- Continue WCC construction to open in Fall 2027 ($46,557,750)
- Develop operating plans and budgets to successfully operate new WCC and Wilder Park Bandshell



Board/Administration
2026 WORK PLAN

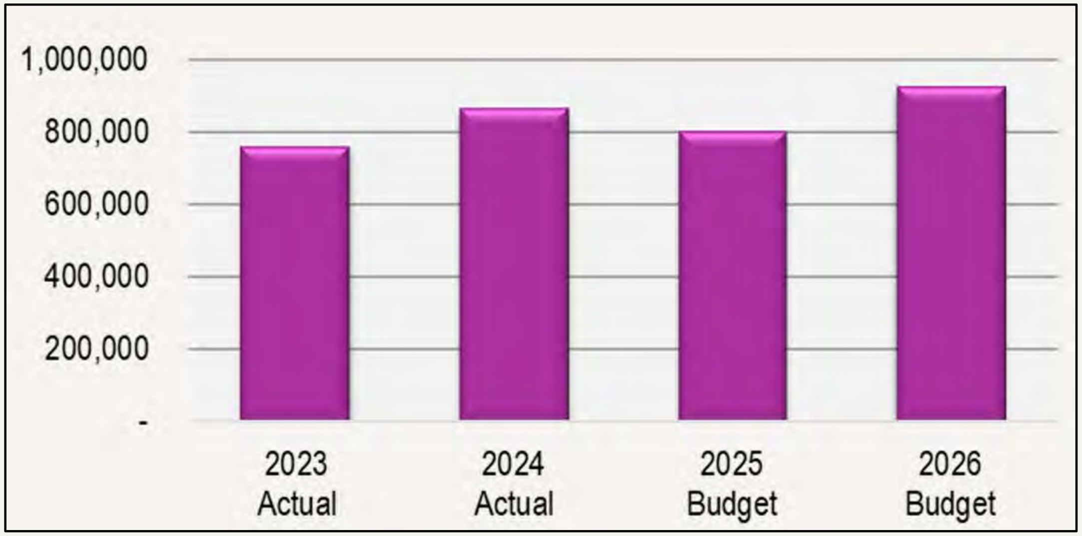
- Begin reviewing existing partnership agreements after establishing criteria for prioritizing and scheduling review of agreements
- Provide employees with training and resources on Values and new Values Behaviors

Board/Administration
EXPENSES

Expenditures by Object: Park Board/Administration[5]						
Expense Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Wages	429,506	493,378	493,037	618,240	125,203	25.4%
Services	326,604	370,414	303,872	306,728	2,856	0.9%
Supplies	4,954	6,289	8,080	8,080	-	0.0%
Total	**761,064**	**870,081**	**804,989**	**933,048**	**128,059**	**15.9%**

- ***Wages*** – new Director of Referendum Project Construction position offset by shift of Administrative Assistant position to Recreation function

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
2026 Budget Document pages 131-133

Finance

2025 ACCOMPLISHMENTS

- With Administration, worked with District bond counsel (Chapman & Cutler), financial advisor (Mesirow), investment advisor (PFM), and District counsel (Tressler LLP) to complete $89,950,000 referendum bond sale
- Completed the sale of the Annual Rollover G.O. Bond to fund debt service and capital projects
- With IT, created dashboards to communicate financial condition internally

Finance
2025 ACCOMPLISHMENTS

- With Administration, completed updating of financial policies
- With Administration, began evaluating long-term debt capacity
- Leveraged the transition to the cloud version of the District's financial software by offering vendors the option for electronic payments

Finance
2026 WORK PLAN

- Complete the sale of the Annual Rollover G.O. Bond to fund debt service and capital projects
- Collaborate with IT to explore the possibility of providing the community with access to the District's financial information
- ✓ With Recreation and Special Use Facilities, begin updating the District's cost recovery model

Finance
2026 WORK PLAN

- ✓ With Administration, complete evaluation of long-term bonding capability to leverage debt capacity for funding capital projects
- Employees will now have the option to opt-in to viewing and downloading their W-2 forms electronically

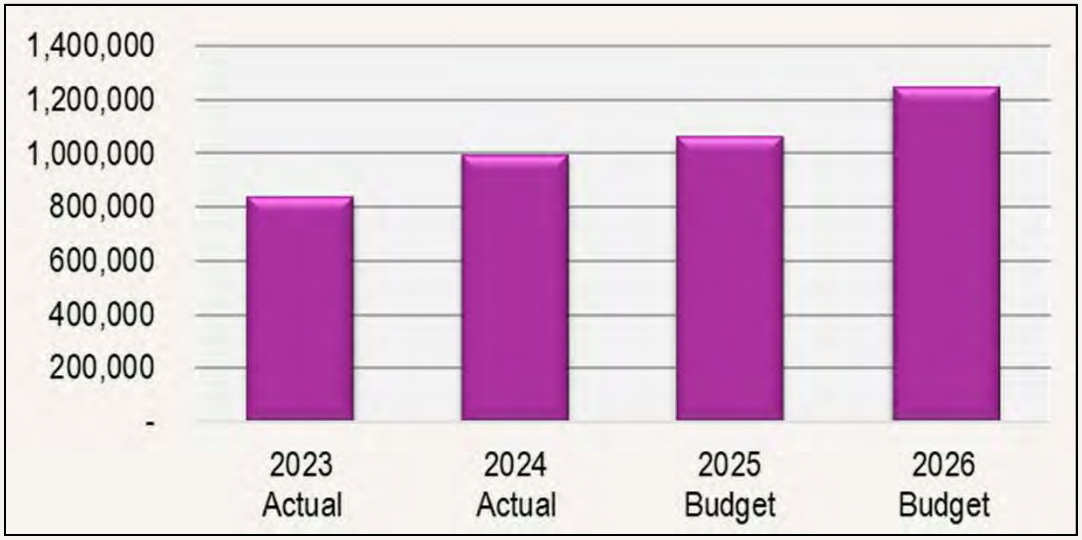
Finance
EXPENSES

Expenditures by Object: Finance						
Expense Object	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2026 Budget**	**Difference ('25 vs '26)**	**% Change ('25 vs '26)**
Wages	239,434	259,780	263,920	278,415	14,495	5.5%
Services	599,620	737,727	794,881	976,194	181,313	22.8%
Supplies	2,079	2,317	5,500	4,750	(750)	-13.6%
Total	**841,133**	**999,824**	**1,064,301**	**1,259,359**	**195,058**	**18.3%**

- ***Wages* –** merit increases
- ***Services*** – finance/bank charges, business insurance, and health care

Finance

EXPENSES



TAX REVENUES

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
10,486,170	10,686,390	11,090,958	17,086,232	5,995,274	54.1%

- Taxes are budgeted to be 45.5% of all revenue (includes transfers between funds)
- Property Taxes are increasing by 3.62% ($308,408) as compared to the 2024 aggregate extension (excludes debt service and referendum)
- Corporate Replacement Tax is estimated to drop significantly

2025 TAX LEVY IMPACT ON THE TAXPAYER

Formula used to calculate taxes:	2024 Actual Levy			2025 Proposed Levy for 2026 Proposed Budget
Fair Market Value	$500,000	7.09%	in EAV	$535,450
Equalization Factor	33%			33%
Equalized Assessed Value (EAV)	$165,000			$176,699
Less $6,000 Resident Exemption	$159,000			$170,699
$100s of EAV	$1,590			$1,707
Park District Tax Rate per Levy	0.4854	-7.96%	Rate	0.4467
Approximate Park District Taxes	$772			$763
Net Annual Change				($9)

Marketing & Communications

MISSION

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

Marketing & Communications Function on
2026 Budget Document pages 134-136

Marketing & Communications
2025 ACCOMPLISHMENTS

- Canine Corner Dog Park ribbon cutting and grand opening
- Berens Park Hub playground ribbon cutting
- Communicated referendum implementation progress

Marketing & Communications
2025 ACCOMPLISHMENTS

- Reviewed community events to expand inclusivity
- Worked with Recreation to increase marketing for adult program opportunities

Marketing & Communications

2026 WORK PLAN

- Communicate updates on Crestview Phase 1 and hold a ribbon cutting for the playground and restroom building
- Communicate updates on the Berens Park mini golf site and hold a re-opening celebration

Marketing & Communications

2026 WORK PLAN

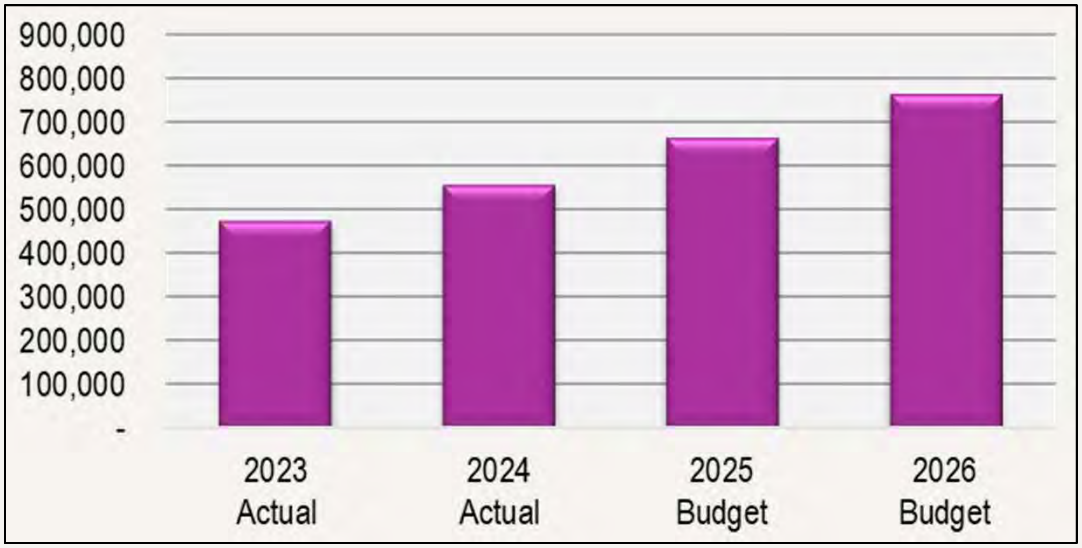
- Continue to communicate implementation updates and increase engagement opportunities for referendum projects
- Work with Recreation to communicate new and expanded offerings
- Implement District rebrand

Marketing & Communications
EXPENSES

Expenditures by Object: Marketing & Communications						
Expense Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Wages	242,499	269,487	298,210	322,832	24,622	8.3%
Services	222,706	277,285	353,393	431,077	77,684	22.0%
Supplies	10,166	10,968	14,100	16,300	2,200	15.6%
Total	**475,372**	**557,741**	**665,703**	**770,209**	**104,506**	**15.7%**

- ***Wages*** – increasing due to the proposed merit increases and to account for additional event staff and intern hours
- ***Services*** – increasing due to the implementation of the rebrand
- ***Supplies*** – increasing due to additional event supply needs

Marketing & Communications
EXPENSES



Marketing & Communications
REVENUES

Revenue detail on
2026 Budget Document page 110

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
2026 Budget Document pages 137-139

Human Resources & Risk Management
2025 ACCOMPLISHMENTS

- Conducted DEIB survey
- Created a peer program
- Implemented new recognition initiatives
- Launched BambooHR performance management for part-time and seasonal employees

Human Resources & Risk Management
2025 ACCOMPLISHMENTS

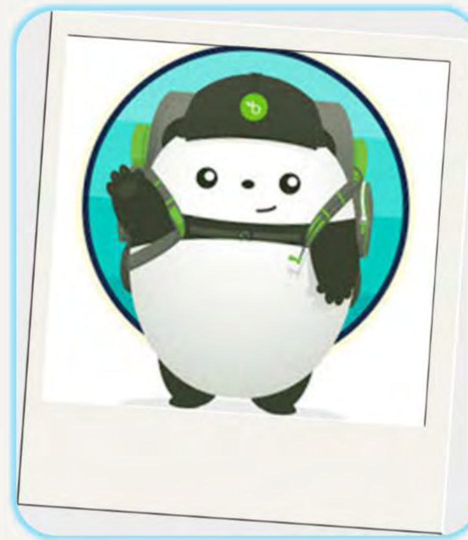
- Created part-time employee training plans
- Held All-District training and communications meeting
- Updated Employee Teams policy
- Completed the 2025 PDRMA Risk Management Review process

PDRMA
PARK DISTRICT RISK MANAGEMENT AGENCY

Human Resources & Risk Management

2026 WORK PLAN

- ✓ Offer trainings to assist employees with addressing individual training plans
- Continue implementing new recognition initiatives
- ✓ Host quarterly "Ask HR" sessions



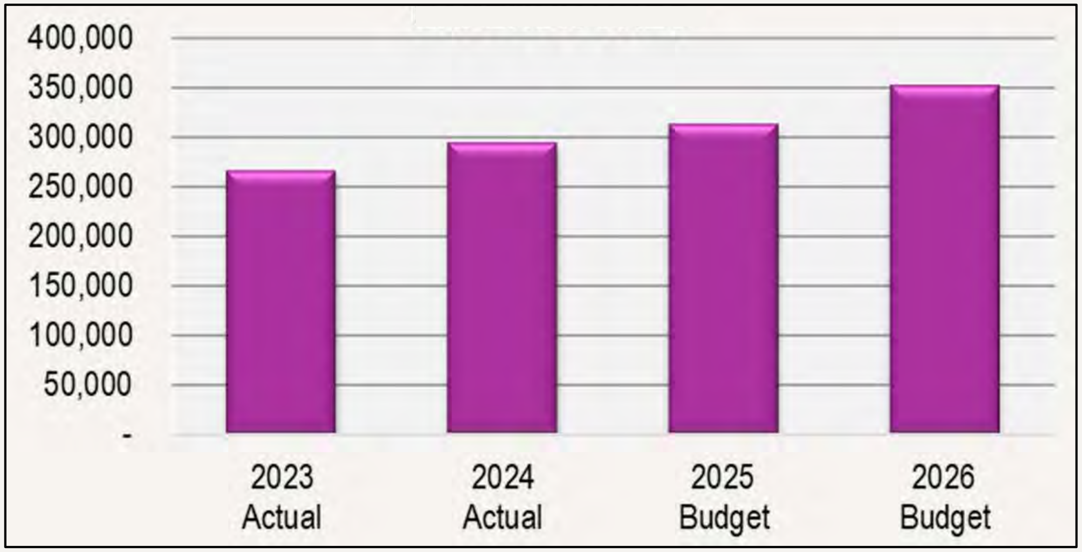
Human Resources & Risk Management

EXPENSES

Expenditures by Object: Human Resources & Risk Management						
Expense Object	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2026 Budget**	**Difference ('25 vs '26)**	**% Change ('25 vs '26)**
Wages	173,877	188,924	197,846	208,881	11,035	5.6%
Services	86,623	102,076	107,191	137,831	30,640	28.6%
Supplies	4,548	3,063	7,500	7,500	-	0.0%
Total	**265,048**	**294,063**	**312,537**	**354,212**	**41,675**	**13.3%**

- ***Wages*** – merit increases
- ***Services*** – centralizing funds for All-District training

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
2026 Budget Document pages 140-142

Information Technology
2025 ACCOMPLISHMENTS

- Implemented a cloud phone solution
- Implemented PC and laptop hardware replacement
- Improved hardware infrastructure to support current and future connectivity demands
- Configured technology at 185 Industrial Dr. for referendum transition

RingCentral®

Information Technology
2025 ACCOMPLISHMENTS

- Opened Canine Corner Dog Park with a remote access fob system and timed restroom access
- Installed Multimedia signage solution across multiple facilities
- Created ActiveNet – Power BI reporting and dashboard solutions
- Implemented new online purchasing program

ACTIVE network™

Information Technology
2026 WORK PLAN

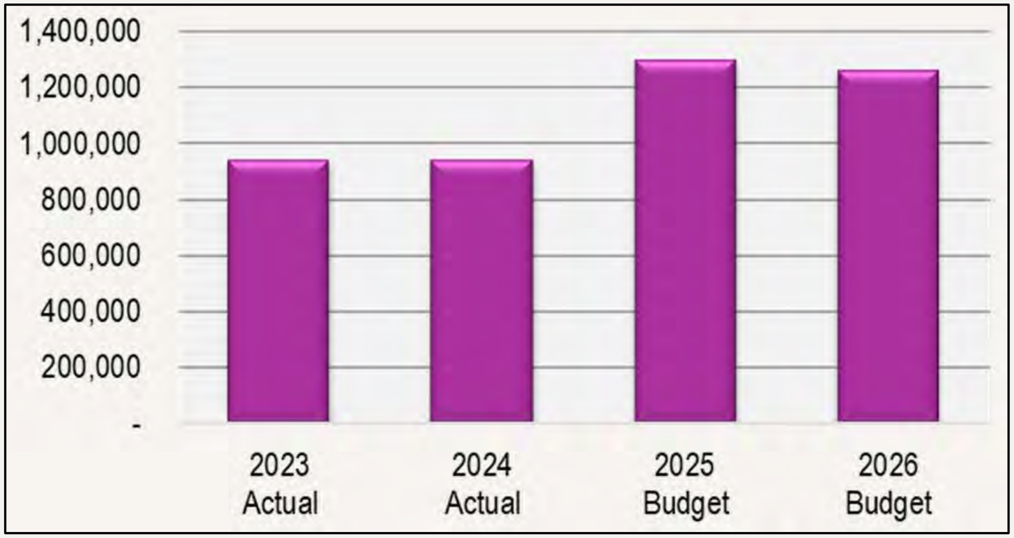
- Implement Courts Plus cloud camera solution
- Continue infrastructure upgrades and planning for future growth
- Continue to develop ActiveNet decision-based reporting and dashboards
- Continue to create efficient program registration processes and procedures

Information Technology
EXPENSES

Expenditures by Object: Information Technology						
Expense Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Wages	341,486	328,930	375,779	399,699	23,920	6.4%
Services	315,538	572,041	719,263	780,583	61,320	8.5%
Supplies	286,469	45,426	205,852	86,300	(119,552)	-58.1%
Total	**943,494**	**946,397**	**1,300,894**	**1,266,582**	**(34,312)**	**-2.6%**

- ***Wages*** – increase primarily related to the annual budgeted merit increase
- ***Services*** – increase due to the reclassification of software
- ***Supplies*** – decreasing due to reduction in hardware purchasing and the reclassification of software

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
2026 Budget Document pages 143-146

Parks

2025 ACCOMPLISHMENTS

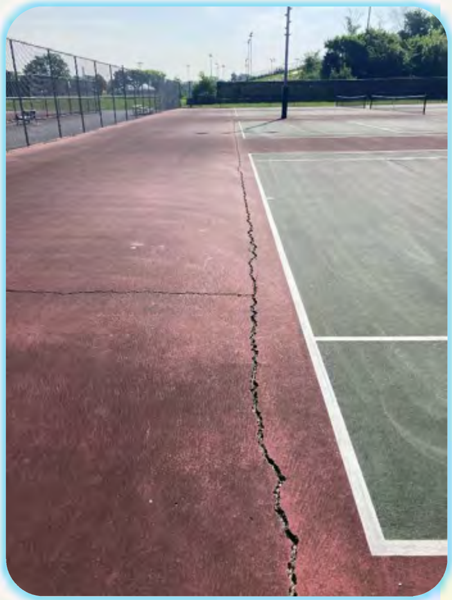
- Completed landscape upgrades to the perimeter of Courts Plus ($162,315)
- Coordinated the expansion of contractual mowing of select park sites and contractual natural area management ($61,968)
- Reorganized the maintenance facility office space and breakroom to optimize functional space

Parks
2025 ACCOMPLISHMENTS

- Completed the scheduled replacement of four fleet vehicles and one new fleet vehicle ($258,784)
- Completed the scheduled replacement of two snow equipment units and purchased a new tow-behind sweeper-vac ($106,909).
- Completed replacement of fencing and backstops for Fields #1-#3 at East End Park ($120,000)

Parks
2026 WORK PLAN

- Complete Crestview Park Master Plan Phase 1, including the new playground, looped walking path, ballfield backstops, and sport court seating shade structure ($2,027,000)
- Replace the Berens Park tennis courts, fencing, and amenities ($1,643,300)



Parks
2026 WORK PLAN

- ✓ Complete the Plunkett Park ball diamond and paving improvements ($1,410,000)
- ✓ Develop Jaycee Tot Lot Master Plan ($5,000)
- Complete the scheduled replacement of two fleet vehicles ($165,200)
- Complete the scheduled replacement of two pieces of snow equipment and two battery- powered mowers ($103,600)

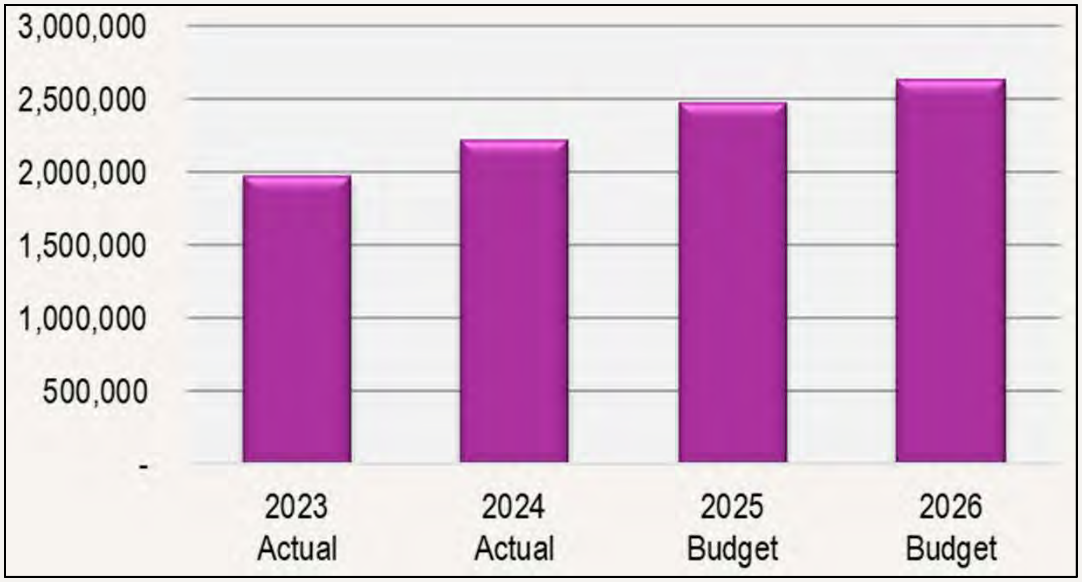
Parks

EXPENSES

Expenditures by Object: Parks						
Expense Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Wages	1,070,785	1,223,867	1,267,381	1,379,183	111,802	8.8%
Services	544,539	599,863	704,311	845,103	140,792	20.0%
Repairs	10,866	10,180	20,900	20,900	-	0.0%
Supplies	351,670	394,507	488,003	402,532	(85,471)	-17.5%
Total	**1,977,860**	**2,228,418**	**2,480,595**	**2,647,718**	**167,123**	**6.7%**

- ***Wages*** – increasing due to wages for seasonal staff and expanded overtime budget
- ***Services*** – increasing due to topographic survey work and transfers related to the Parks Planner position shifting to the Parks Department
- ***Supplies*** – decreasing due to reductions in infield mix, fuel, and equipment purchases

Parks
EXPENSES



Parks
REVENUES

- Increasing 17% ($37,100)

Revenue detail on
2026 Budget Document page 114

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
2026 Budget Document pages 147-150

Facilities
2025 ACCOMPLISHMENTS

- Completed and opened the Berens Park Hub Playground ($762,558)
- Installed emergency exit gates at East End and Smalley Pools ($22,629)
- Replaced Roof-top HVAC units at Courts Plus and the Administration Office Building ($36,221)


Facilities

2025 ACCOMPLISHMENTS

- Converted existing lights to LED at East End Park/Pool, York Commons and Smalley Pool, Plunkett Park concessions building, Butterfield Park Recreation Building and Berens Park ($1,725)
- Installed solar panels at Courts Plus to offset cost and reduced our environmental impacts ($0)

Facilities
2026 WORK PLAN

- Complete the Berens Park mini golf site redevelopment project ($424,000)
- Complete roof projects at Kies Recreation Center and East End Pool ($233,500)
- Upgrade lightning detection system ($32,000)

Facilities

2026 WORK PLAN

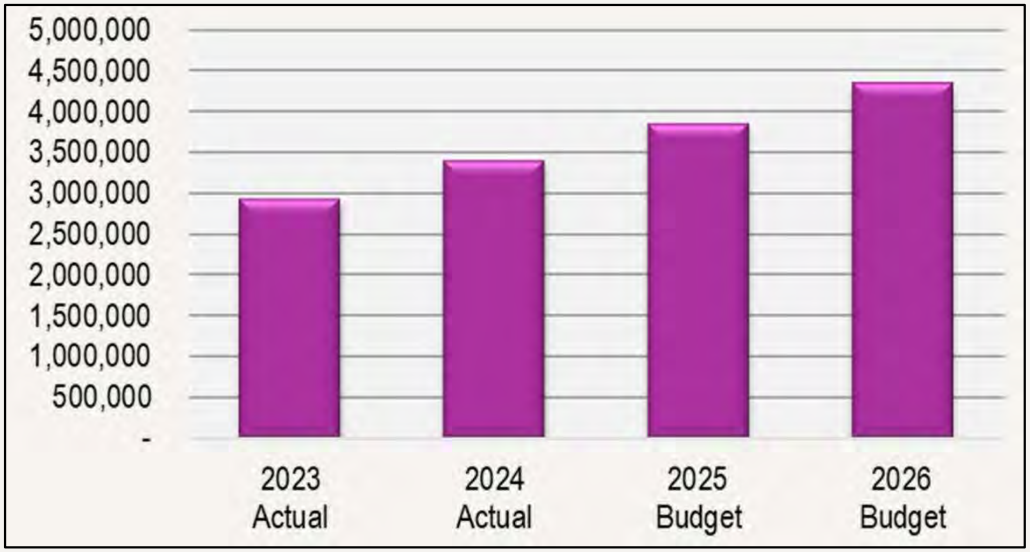
- With Parks, complete Crestview Park Master Plan Phase I, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure ($2,027,000)
- Replace the pool gutter grates at East End and Smalley Pools ($71,000)

Facilities
EXPENSES

Expenditures by Object: Facilities						
Expense Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Wages	1,158,278	1,365,889	1,461,287	1,522,887	61,600	4.2%
Services	1,290,907	1,525,743	1,736,908	2,162,914	426,006	24.5%
Repairs	204,746	176,909	244,650	246,050	1,400	0.6%
Supplies	279,868	321,120	406,434	419,822	13,388	3.3%
Total	**2,933,799**	**3,389,662**	**3,849,279**	**4,351,673**	**502,394**	**13.1%**

- ***Wages*** – merit increases, adding two seasonal positions, and reclassifying one full-time position
- ***Services*** – rental fees for 185 Industrial Drive, increases in health care and utilities with some offset from not renewing the pool maintenance contract
- ***Supplies*** – increase in pricing and actual usage

Facilities
EXPENSES



Recreation
MISSION

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

Recreation Function on
2026 Budget Document pages 151-154

Recreation
2025 ACCOMPLISHMENTS

- Received the first inaugural Seasonal Facilities Safety Award from Starguard Elite
- Expanded Adult Wellness offerings at the Kies Recreation Center and Wagner Community Center
- Implemented the use of the ActiveNet Connect app

Recreation

2025 ACCOMPLISHMENTS

- Expanded the capacity of Rec Station participants to accommodate waitlists at Lincoln Elementary School
- Translated all Rec Station information, registration, and scholarship materials from English to Spanish
- Awarded the NRPA Game Changing Youth Sports Grant to implement "How to Coach Kids and Coaching Girls" training for all instructors and coaches who work with ages 3-15.
- Developed and sold 847 (YTD) Canine Corner Dog Park memberships

Recreation
2026 WORK PLAN

- Redevelop the operations plan for The Hub
- ✓ Increase one-day programs and events for families (i.e., family bingo, family Puzzle Palooza, Lego Night)
- ✓ Implement flexible "drop-in" wellness classes for adults and families

Recreation
2026 WORK PLAN

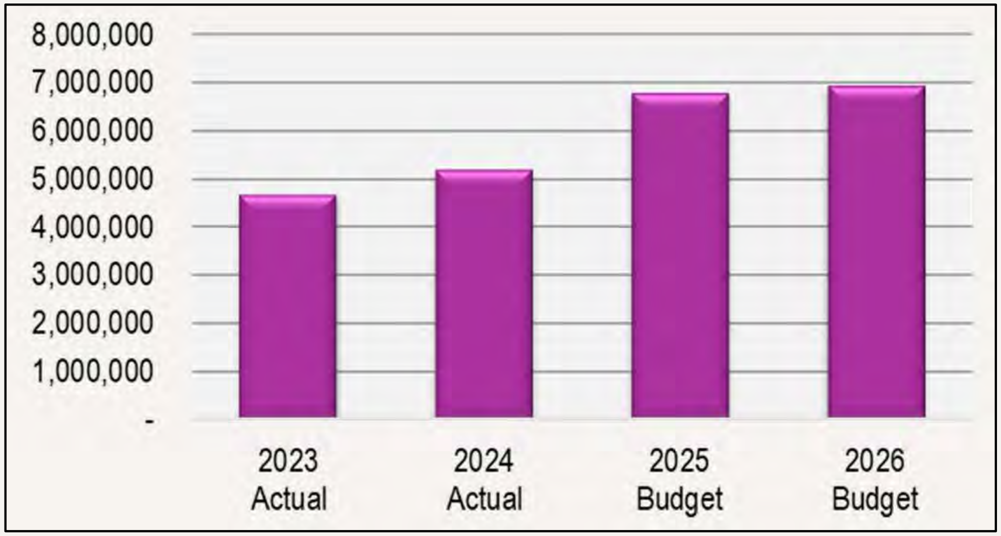
- Redesign the structure of the seasonal brochure for optimal marketing of program and membership opportunities
- ✓ Create a monthly enrollment dashboard to track fill rates by category, time of day, day of week, and season to help optimize program offerings and scheduling
- ✓ Offer programs and special events at Canine Corner Dog Park

Recreation
EXPENSES

Expenditures by Object: Recreation						
Expense Object	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Wages	3,128,429	3,590,546	4,793,165	4,723,075	(70,090)	-1.5%
Services	1,387,146	1,427,631	1,738,826	2,019,826	281,000	16.2%
Repairs	99	-	-	-	-	0.0%
Supplies	180,392	168,986	256,449	210,257	(46,192)	-18.0%
Total	**4,696,066**	**5,187,164**	**6,788,439**	**6,953,158**	**164,719**	**2.4%**

- ***Wages*** – decreasing due to a more conservative planning approach for 2026 due to the relocation for programs from the Wagner Community Center
- ***Services*** – increasing due to expanded contractual offerings in sports, culinary arts, and adult and teen programs
- ***Supplies*** – decreasing due to a more conservative budget

Recreation
EXPENSES

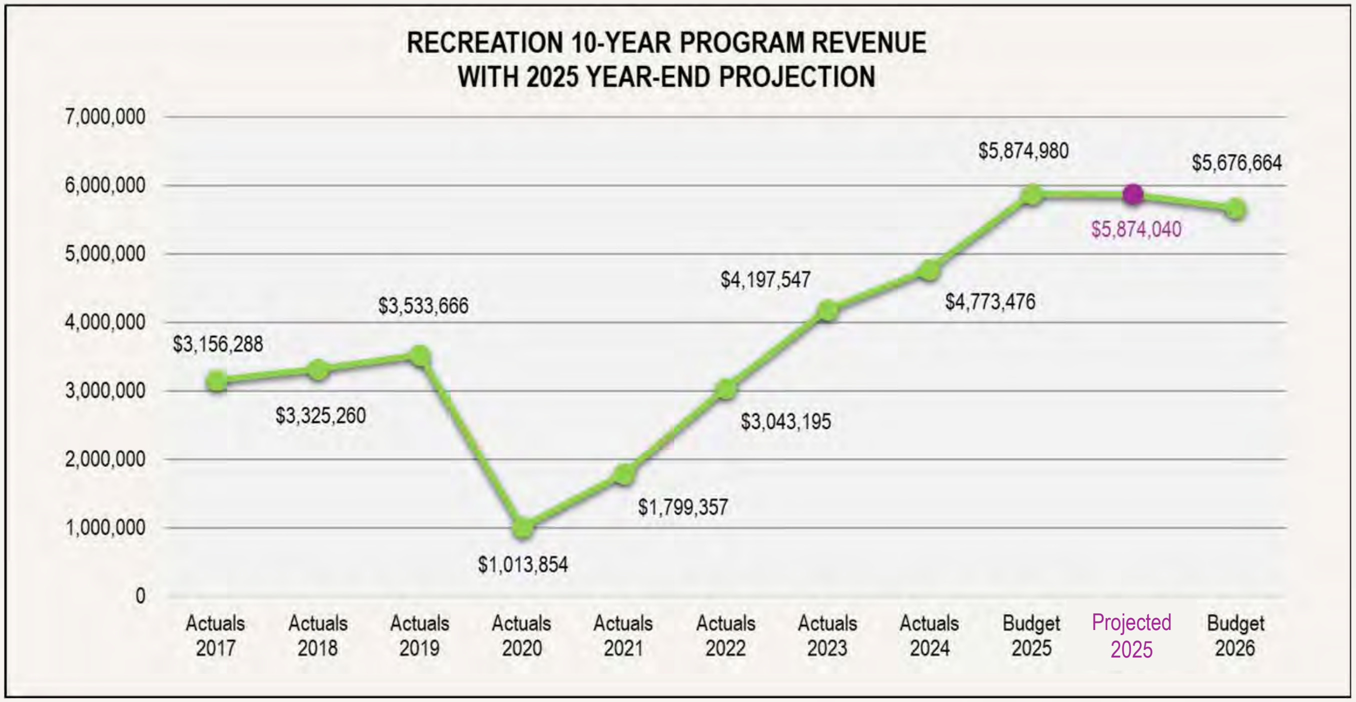


Recreation
REVENUES

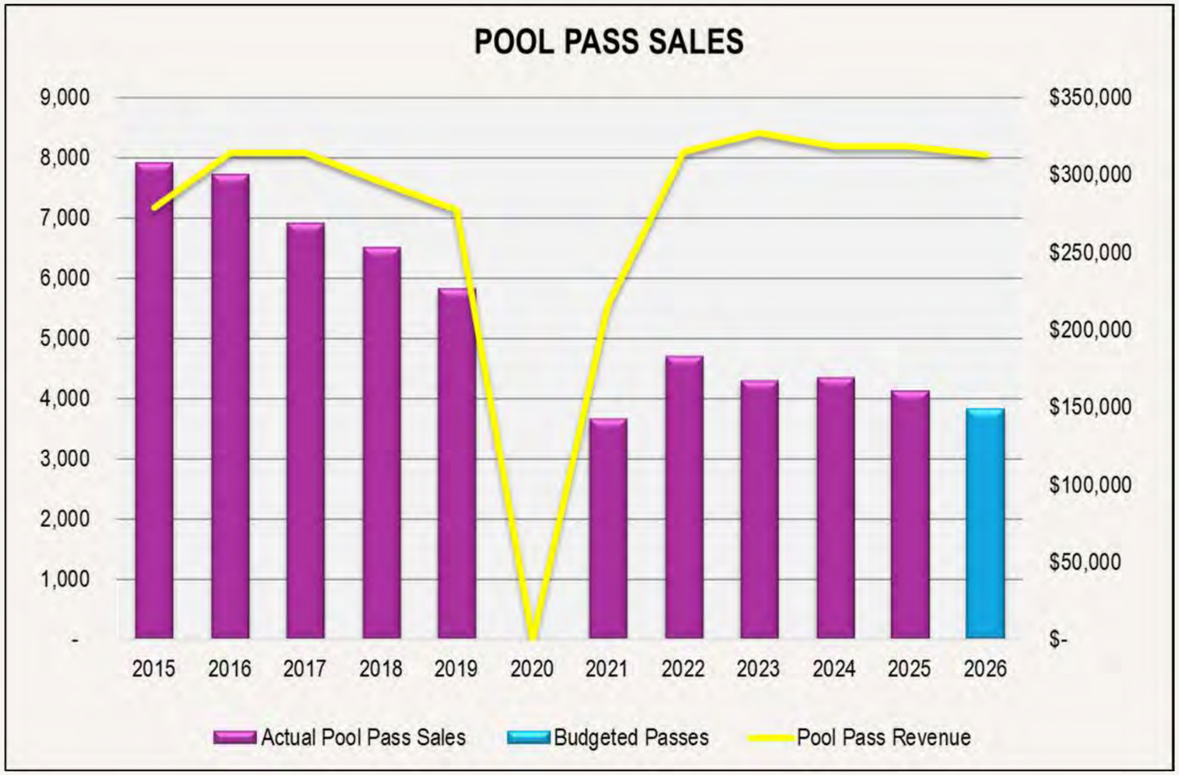
- Compared to the 2025 budget:
  - Program fee revenue decreasing primarily due to a more conservative budget and decrease in preschool enrollment.
  - Rental fees decreasing at The Hub due to relocating WCC programs.
  - General Interest fees increasing due to the addition of more culinary art programs, and programs for teens and adults.

Revenue detail on
2026 Budget Document pages 112-116

Recreation
REVENUE TRENDS



POOL PASS SALES TRENDS



Special Use Facilities
MISSION

To foster *a welcoming environment supporting health, wellness and community* at Courts Plus and to create *a memorable experience for special events* at Wilder Mansion

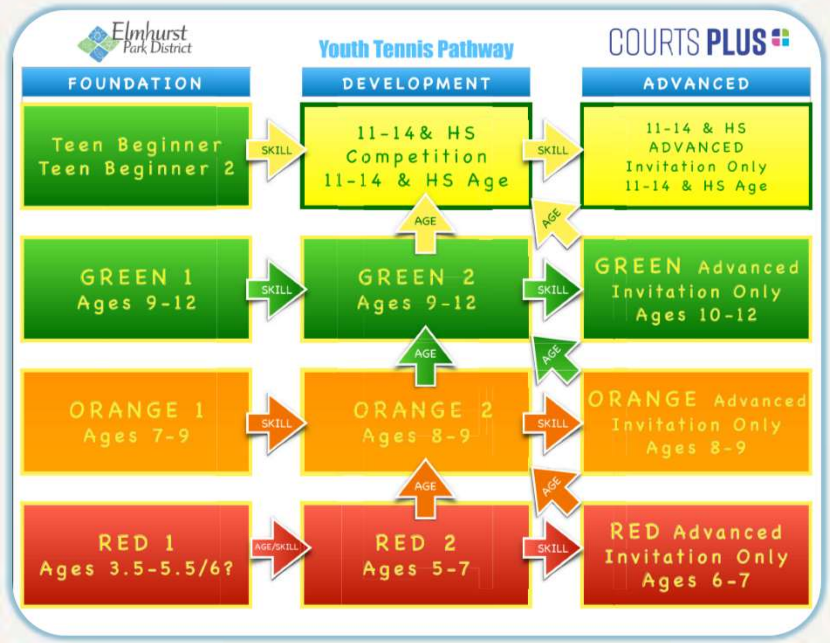
Special Use Facilities Function on
2026 Budget Document pages 155-158

Special Use Facilities
2025 ACCOMPLISHMENTS

- Expanded member capabilities online
- With IT, installed four Reach Media TVs at Courts Plus
- Conducted Courts Plus member survey
  - 700 members completed

Special Use Facilities
2025 ACCOMPLISHMENTS

- Increased membership revenue by 9% due to a 5% increase in membership dues
- Revamped the Youth Tennis Pathway
- Increased fees in Racquet Sports (programs, private lessons, court rental)



Special Use Facilities
2026 WORK PLAN

- ✓ Utilize the new turf area by the pool as new programming space
- With IT and Finance, improve use of membership dashboard reporting in Power BI
- ✓ Expand indoor tennis programming at Courts Plus

Special Use Facilities
2026 WORK PLAN

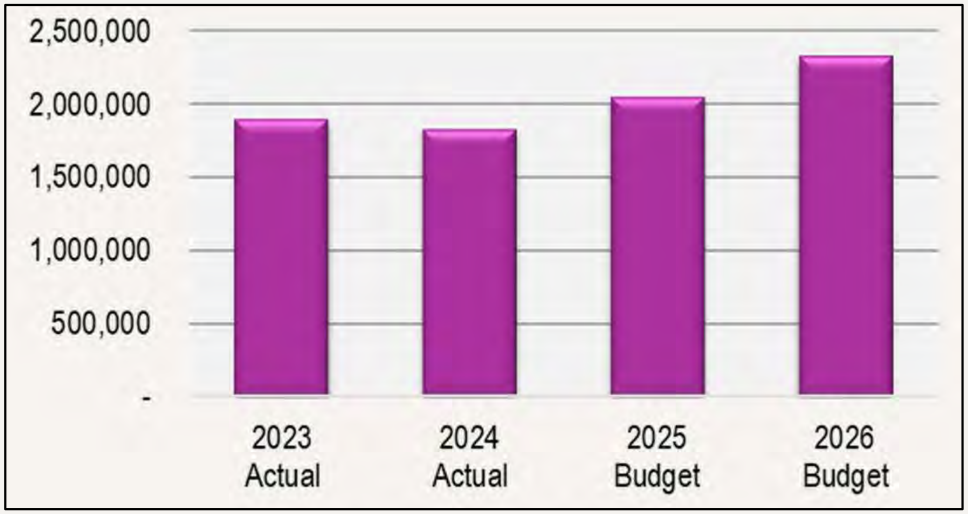
- Increase membership dues by 5%
- Continue enhancing use of the registration software (massage reservations)

Special Use Facilities
EXPENSES

Expenditures by Object: Special Use Facilities						
Expense Object	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2026 Budget**	**Difference ('25 vs '26)**	**% Change ('25 vs '26)**
Wages	1,229,097	1,358,541	1,478,529	1,709,710	231,182	15.6%
Services	585,911	399,397	437,172	449,180	12,008	2.7%
Repairs	8,793	3,659	10,275	10,275	-	0.0%
Supplies	74,756	70,678	123,700	133,701	10,001	8.1%
Total	**1,898,556**	**1,832,276**	**2,049,676**	**2,302,866**	**253,191**	**12.4%**

- ***Wages*** – merit increases, expanded racquet sports programming
- ***Services*** – 10% increase of District insurance premium contribution
- ***Supplies*** – personal training equipment purchase

Special Use Facilities
EXPENSES

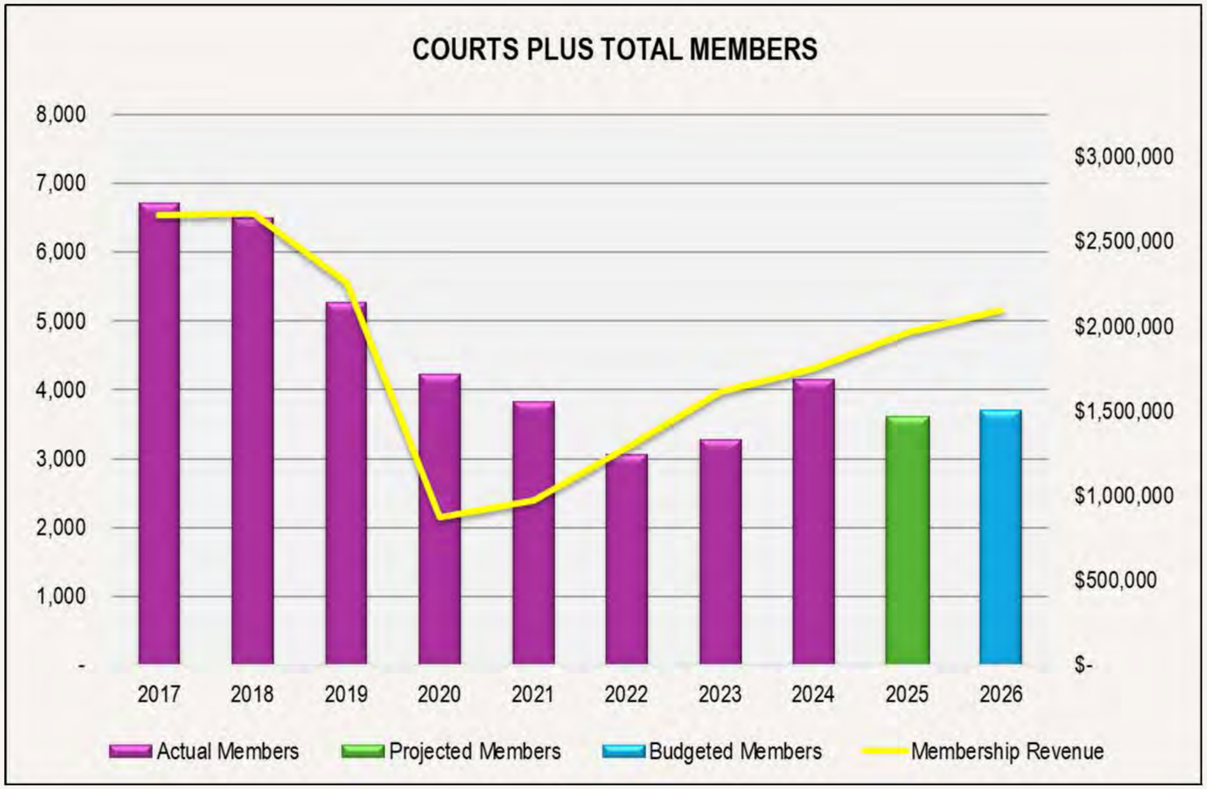


Special Use Facilities
REVENUES

- Overall, 9% increase
  - Membership Dues 11% increase
  - Tennis 17% increase
  - Pickleball 21% increase

Revenue detail on
2026 Budget Document pages 112-115 & 117-118

COURTS PLUS MEMBERSHIP TRENDS



Sugar Creek Golf Course
MISSION

To *grow the game of golf* by offering opportunities for all; on a well-maintained course and driving range and provide an excellent community event space.

Sugar Creek Golf Course Function on
2026 Budget Document pages 159-161

Sugar Creek Golf Course
2025 ACCOMPLISHMENTS

- Celebrated 50th Anniversary
- Added credit card reader to driving range ball dispenser
- Hired Dewberry Architects to perform a feasibility study for a new maintenance facility ($14,940)

Sugar Creek Golf Course
2025 ACCOMPLISHMENTS

- Repaired and renovated the west bridge structure and added railings ($80,000)
- Increased fees for driving range, cart rental and golf resulting in exceeding budget by 11%

Sugar Creek Golf Course
2026 WORK PLAN

- Complete east and center bridge concrete repairs and guardrail installation ($162,000)
- Replace sweeper-dethatcher attachment ($59,000)
- Repave asphalt cart path on hole #1 ($63,600)

Sugar Creek Golf Course
2026 WORK PLAN

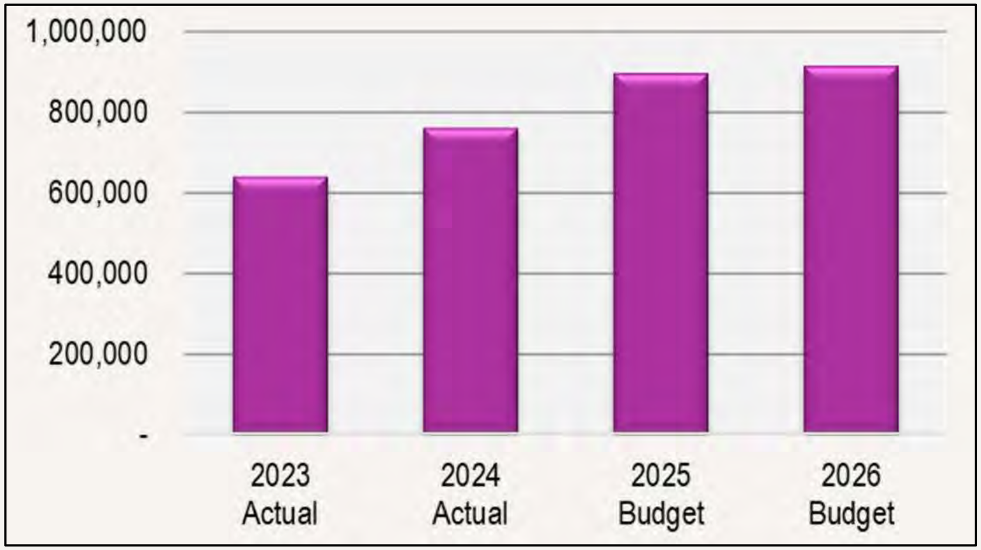
- Continue monitoring and management of the Creek Restoration Project
- Increase fees for driving range by $1 for medium and large buckets
- Increase golf instruction fees by $5

Sugar Creek Golf Course
EXPENSES

Expenditures by Object: Sugar Creek Golf Course						
Expense Object	**2023 Actual**	**2024 Actual**	**2025 Budget**	**2026 Budget**	**Difference ('25 vs '26)**	**% Change ('25 vs '26)**
Wages	429,177	412,142	468,852	496,492	27,640	5.9%
Services	30,865	139,539	197,774	182,206	(15,568)	-7.9%
Repairs	5,318	34,188	26,900	30,200	3,300	12.3%
Supplies	173,367	172,579	198,092	205,301	7,209	3.6%
Total	**638,729**	**758,447**	**891,618**	**914,199**	**22,581**	**2.5%**

- ***Wages*** – annual merit increases
- ***Services*** – decreases in health care elections
- ***Supplies*** – increased due to rising overall costs

Sugar Creek Golf Course
EXPENSES

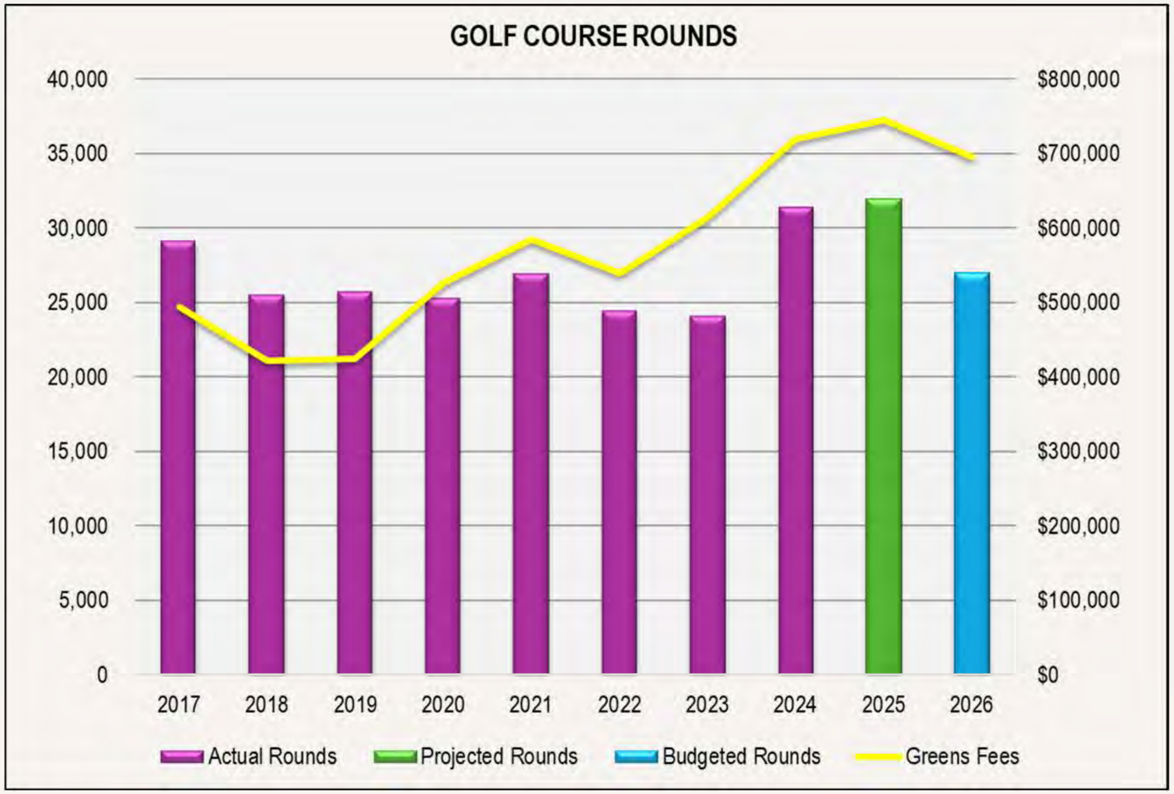


Sugar Creek Golf Course
REVENUES

- Overall, 5.8% increase
  - Program increase of 5.5%
  - Indoor Facility Rental increase of 24.8%
  - Driving Range increase of 27.8%

Revenue detail on
2026 Budget Document pages 93, 113-115, & 117-118

GOLF COURSE ROUNDS TRENDS



2026 Budget Final Summary

2026 Budget Calendar

✓ Achieve consensus on proposed 2026 Strategic Work Plan Tactics	08/25/2025
✓ Approve 2025 Tax Levy Resolution	10/13/2025
✓ Present 2026 Budget Overview and Proposed Capital Plan & Debt Sections	10/27/2025
✓ Present 2026 Proposed Operating Budget Sections	11/10/2025
❑ Conduct 2026 Proposed Budget Public Hearing	11/24/2025
❑ Continue 2026 Proposed Budget Discussion	11/24/2025
❑ Approve 2026 Budget Documents and 2026 Budget and Appropriation Ordinance and 2025 Tax Levy Ordinance	12/08/2025

Questions?