Elmhurst Park District



BUDGET

ELEVATE
ELMHURST PARKS
mapping our future

Find your way to Fun


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

Budget Calendar

✓ Achieve consensus on proposed 2027 Strategic Work Plan Tactics	08/24/2026
✓ Approve 2026 Tax Levy Resolution	10/12/2026
✓ Present 2027 Budget Overview and Proposed Capital Plan & Debt Sections	10/26/2026
❑ Present 2027 Proposed Operating Budget Sections	11/09/2026
❑ Conduct 2027 Proposed Budget Public Hearing	11/23/2026
❑ Continue 2027 Proposed Budget Discussion	11/23/2026
❑ Approve 2027 Budget Documents and 2027 Budget and Appropriation Ordinance and 2026 Tax Levy Ordinance	12/14/2026

Elmhurst Park District

2027 BUDGET

Budget Highlights
Elevate Elmhurst Parks (EEP)

2027 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

Elmhurst Park District

2027 BUDGET

Budget Highlights

- 2.4% decrease in total revenues ($899,522)
  - 6.0% increase in operational revenues
  - 33.3% decrease in transfers and interest income
- 6.9% decrease in total expenditures including capital and debt ($6,286,596)
  - 8.4% increase in operational expenditures
  - 11.8% decrease in capital and transfers
- As compared to 2026, a decreased spend down of reserves for capital improvements ($49,007,491 vs. $55,081,701)

Budget Summary

	Revenues	Operating Expenditures	Operating Net	Cash & Investment Spend Down	Total Expenditures	Net
General Fund	5,201,218	5,198,254	2,964	857,355	6,055,609	(854,391)
IMRF Fund	449,600	429,782	19,818	-	429,782	19,818
FICA Fund	837,450	924,857	(87,407)	-	924,857	(87,407)
Liability Fund	530,750	531,677	(927)	-	531,677	(927)
Audit Fund	75,250	64,185	11,065	-	64,185	11,065
Recreation Fund	13,772,232	13,623,554	148,678	1,435,891	15,059,445	(1,287,213)
Special Recreation Association Fund	854,600	711,673	142,927	650,000	1,361,673	(507,073)
Museum Fund	399,750	389,619	10,131	32,000	421,619	(21,869)
Sugar Creek Golf Course Fund	1,544,042	1,230,543	313,499	488,000	1,718,543	(174,501)
Total Operating Budget	**23,664,892**	**23,104,144**	**560,748**	**3,463,246**	**26,567,390**	**(2,902,498)**
Debt Service Fund	7,425,974	7,458,658	(32,684)	-	7,458,658	(32,684)
Capital Improvement Fund	3,812,001	3,812,001	-	426,000	4,238,001	(426,000)
Paving & Lighting Fund	206,271	128,000	78,271	80,245	208,245	(1,974)
Total Debt & Capital Budget	**11,444,246**	**11,398,659**	**45,587**	**506,245**	**11,904,904**	**(460,658)**
Total Operating, Debt & Capital Budget	**35,109,138**	**34,502,803**	**606,335**	**3,969,491**	**38,472,294**	**(3,363,156)**
Supplemental Referendum Activity Fund	1,503,996	856,083	647,913	113,000	969,083	534,913
Referendum Fund	-	2,000	(2,000)	44,925,000	44,927,000	(44,927,000)
Total Referendum Budget	**1,503,996**	**858,083**	**645,913**	**45,038,000**	**45,896,083**	**(44,392,087)**
Grand Total Budget	**36,613,134**	**35,360,886**	**1,252,248**	**49,007,491**	**84,368,377**	**(47,755,243)**

Elmhurst Park District

2027 BUDGET

Cash & Investments

Fund/Department	Projected 12/31/2026 Cash & Investments	2027 Proposed Operating Revenue	2027 Proposed Operating Expenses	Proposed 12/31/2027 Cash & Investments	Target %	Budgeted Tier 1 2027 Fund Target[1]	Will the 2027 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
General	3,491,659	5,201,218	6,055,609	2,637,268	40%	2,079,302	YES!	557,966
Recreation	4,366,070	13,772,232	15,059,445	3,078,857	15%	2,043,533	YES!	1,035,324
IMRF	223,191	449,600	429,782	243,009	50%	214,891	YES!	28,118
FICA	686,132	837,450	924,857	598,725	50%	462,429	YES!	136,296
Liability	117,684	530,750	531,677	116,757	10%	53,168	YES!	63,589
Audit	48,172	75,250	64,185	59,237	50%	32,093	YES!	27,144
SRA	688,542	854,600	1,361,673	181,469	25%	177,918	YES!	3,551
Museum	150,658	399,750	421,619	128,789	25%	97,405	YES!	31,384
Sugar Creek	1,292,266	1,544,042	1,718,543	1,117,765	20%	246,109	YES!	871,656
Total Operating	**11,064,373**	**23,664,892**	**26,567,390**	**8,161,875**		**5,406,846**		**2,755,029**
Debt Service	193,837	7,425,974	7,458,658	161,153				
Capital Improvement	1,084,050	3,812,001	4,238,001	658,050[2]				
Paving & Lighting	128,461	206,271	208,245	126,487				
Total Capital	**1,406,349**	**11,444,246**	**11,904,904**	**945,691**				
Total Operating & Capital	**12,470,722**	**35,109,138**	**38,472,294**	**9,107,566**				
Supplemental Referendum Activity	2,043,802	1,503,996	969,083	2,578,715				
Referendum	47,996,417	-	44,927,000	3,069,417				
Total Referendum	**50,040,219**	**1,503,996**	**45,896,083**	**5,648,132**				
Grand Total	**62,510,941**	**36,613,134**	**84,368,377**	**14,755,698**				

[1] Excluding use of reserves from 2027 Operating Expenses in the General, Recreation, SRA, Museum, and Sugar Creek Golf Course Funds

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

Elmhurst Park District

2027 BUDGET

2027 Elevate Elmhurst Parks Strategic Work Plan (SWP)

Elmhurst Park District

2027 BUDGET

2027 Strategic Work Plan *Overview*

ELEVATE ELMHURST PARKS
mapping our future



- Board reviewed proposed SWP tactics on August 10 and reached consensus on August 24
- SWP guided budget development and work planning
- Board formally approves SWP as part of budget document

Strategic Work Plan detail on
2027 Budget Document pages 44-47

2027 Strategic Work Plan *Updates*

- **Invigorated Parks:** Complete Crestview Park Master Plan Phase 1 construction ~~implementation~~, including replacing playground and constructing restroom building **(revised tactic text)**
- **Vibrant Facilities:** Complete Wilder Park ~~South Master Plan~~ horticulture outdoor workspace improvements **(revised tactic text)**
- **Engaged Community:** Develop and begin executing ADA/**Website Compliance Accessibility Guidelines (WCAG)** ~~online accessibility~~ requirements plan **(revised tactic text)**

2027 Strategic Work Plan *Updates*

- **Dynamic Offerings:** Develop operating plan and budget to successfully operate the Wilder Park bandshell **(shifted from Stronger Finances priority)**
- **Engaged Community: Evaluate partner relationships, identify which partnerships and agreements need review, and determine appropriate timing** ~~Begin review of existing partnership agreements identified as the highest priority~~ **(revised tactic text to reflect work to be completed)**

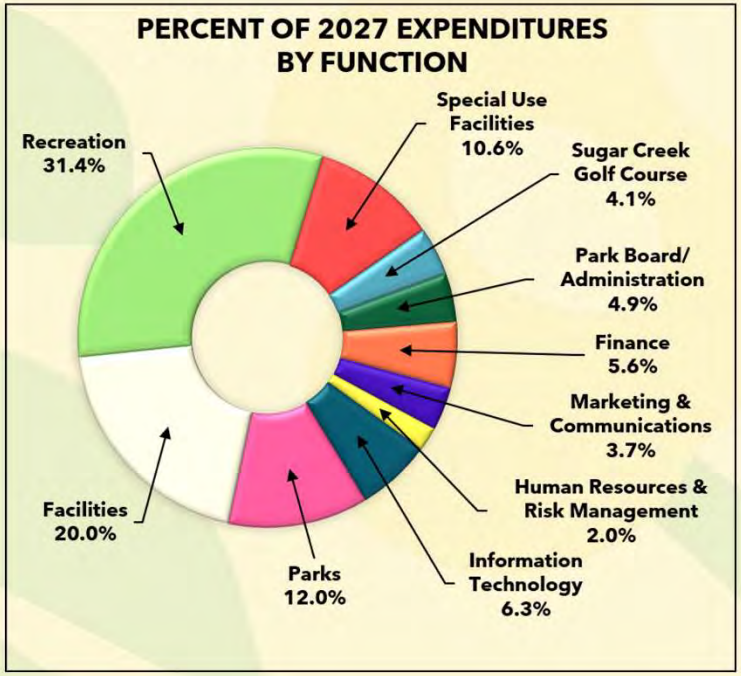
2027 Proposed Operating Budget by Function

Elmhurst Park District

2027 BUDGET

2027 Proposed Budget
Function Presentations

- Mission
- 2026 Accomplishments
- 2027 Work Plan Highlights
- 2027 Expense Highlights
- 2027 Revenue Highlights (as applicable)
- Trend Charts (as applicable)



Elmhurst Park District

2027 BUDGET

Mission
Board/Administration

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

Elmhurst Park District

Administration Function on
2027 Budget Document pages 137-142

2027 BUDGET

Board/Administration

2026 ACCOMPLISHMENTS

- Completed construction and opened referendum funded Eldridge Park Restroom Building ($20,885)
- Completed design development and nearly completed construction* of referendum funded Prairie Path ($300,000) and Crestview Park ($165,000) Restroom Buildings
- Completed referendum funded conversion of grass field to artificial turf at Berens Park* ($705,502)



Elmhurst Park District

2027 BUDGET

Board/Administration

2026 ACCOMPLISHMENTS

- Completed design development to prepare for referendum funded construction of Wilder Park bandshell ($149,000)
- Board approved Wilder Park South Master Plan and Wilder Park recreation building redevelopment and funding for non-referendum components; completed design development for construction ($234,562)





Elmhurst Park District

2027 BUDGET

Board/Administration

2026 ACCOMPLISHMENTS

- Continued referendum funded Wagner Community Center (WCC) construction to open building fall 2027 ($38,400,000)
- Developed and the Board accepted the operating plan and budget to successfully open and operate new WCC



Board/Administration

2026 ACCOMPLISHMENTS

- Secured an Illinois DCEO grant for Jaycee Tot Lot Playground Replacement ($220,000)
- Provided employees with training and resources on Values and new Values Behaviors
- Completed assessment and employee engagement to determine priorities and action plan* to rebrand and elevate DEIB efforts



2027 Work Plan
Board/Administration

- Complete referendum project construction, including:
  - Prairie Path ($355,000) and Crestview Park ($355,000) Restroom Buildings
  - Wilder Park Bandshell ($1,815,000)
  - Wilder Park Recreation Building redevelopment ($781,507)
  - Wagner Community Center ($41,900,000)





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Board/Administration

- Complete Wilder Park South Master Plan construction ($1,999,739)
- Complete horticulture outdoor workspace improvements in conjunction with Wilder Park South Master Plan construction



2027 Work Plan
Board/Administration

- Investigate asset management and assessment software
- Evaluate and identify high-priority partnerships and associated agreements to review and appropriate review timeline
- Implement action plan to rebrand and elevate DEIB efforts



Elmhurst Park District

2027 BUDGET

Expenses
Board/Administration

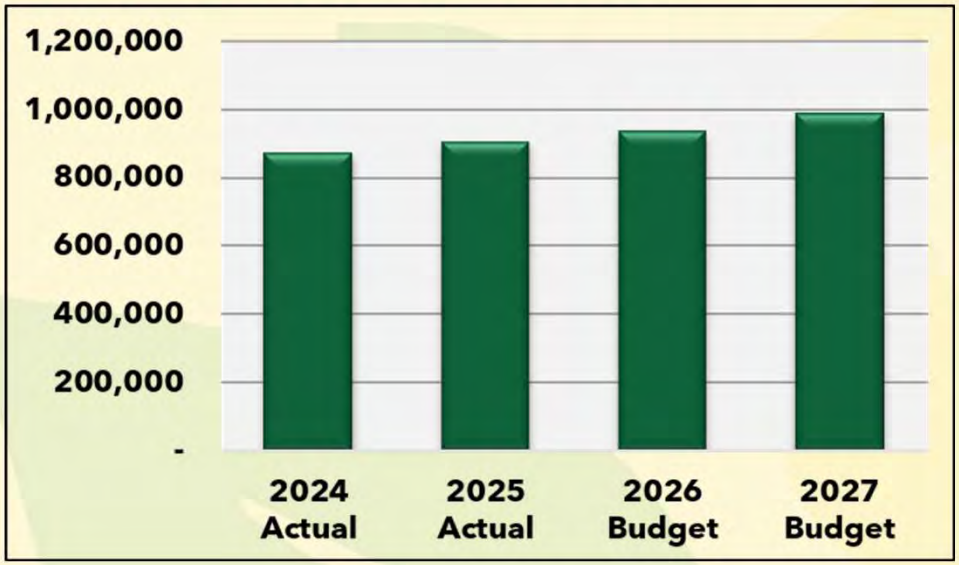
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	493,378	617,402	618,240	644,605	26,365	4.3%
Services	370,414	277,962	306,728	334,268	27,540	9.0%
Supplies	6,289	6,066	8,080	8,080	-	0.0%
Total	**870,081**	**901,430**	**933,048**	**986,953**	**53,905**	**5.8%**

- ***Wages*** – proposed annual merit increase
- ***Services*** – increase in Consulting Services for park board consulting

Elmhurst Park District

2027 BUDGET

Expenses
Board/Administration



Elmhurst Park District

2027 BUDGET

Mission *Finance*

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

2026 ACCOMPLISHMENTS

- Began updating the District's cost recovery model
- Completed evaluation of long-term bonding capability to leverage debt capacity for funding capital projects
- Employees now have the option to opt-in to viewing and downloading their W-2 forms electronically
- Began offering vendor payments via electronic deposit (ACH)



2027 Work Plan
Finance



- Continue working on analyzing the District's current cost recovery levels to finalize a new model
- Complete the sale of the Annual Rollover G. O. Bond to fund debt service and capital projects

Elmhurst Park District

2027 BUDGET

Expenses
Finance

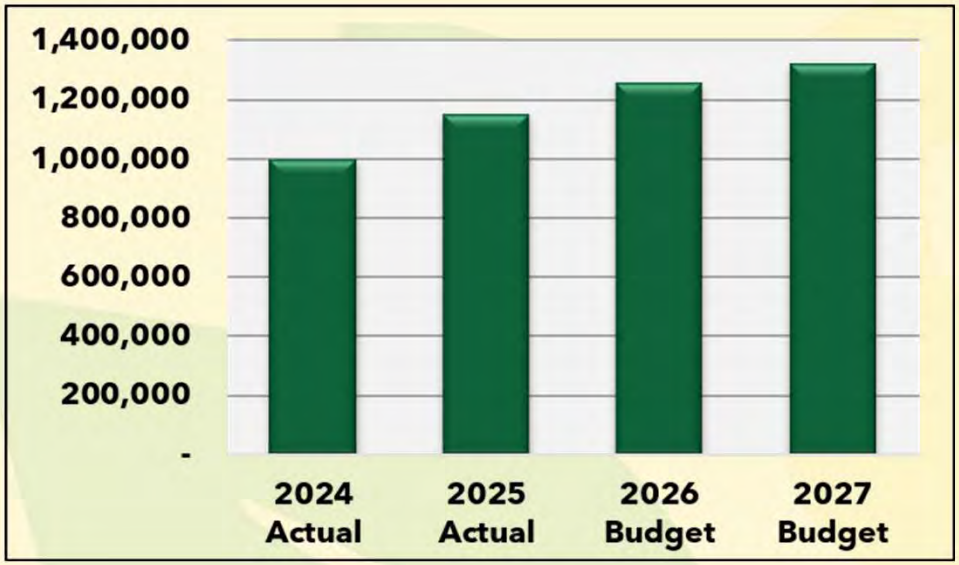
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	259,780	267,592	278,415	295,963	17,548	6.3%
Services	737,727	883,109	976,194	1,024,703	48,509	5.0%
Supplies	2,317	1,690	4,750	3,850	(900)	-18.9%
Total	**999,824**	**1,152,391**	**1,259,359**	**1,324,516**	**65,157**	**5.2%**

- ***Wages*** **–** proposed annual merit increase
- ***Services*** **–** PDRMA increase
- ***Supplies*** **–** decrease due to actual purchases over the past three years

Elmhurst Park District

2027 BUDGET

Expenses
Finance



Elmhurst Park District

2027 BUDGET

Tax Revenues

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
10,686,390	16,897,461	17,086,232	17,580,290	494,058	2.9%

- Taxes are budgeted to be 48.0% of all revenue (includes transfers between funds)
- Property Taxes are increasing by 3.4% ($300,577) as compared to the 2025 aggregate extension (excludes SRA, debt service and referendum)
- Corporate Replacement Tax is increasing $50,000

2027 Tax Levy
Impact on the Taxpayer

Formula used to calculate taxes:	**2025 Actual Levy**		**2026 Proposed Levy for 2027 Proposed Budget**
Fair Market Value	$500,000	7.3% ↑ in EAV	$536,500
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	$165,000		$177,045
Less $6,000 Resident Exemption	$159,000		$171,045
$100s of EAV	$1,590		$1,710
Park District Tax Rate per Levy	0.4581	-4.7% ↓ Rate	0.4368
Approximate Park District Taxes	$728		$747
Net Annual Change			$19



Elmhurst Park District

2027 BUDGET

Mission
Marketing & Communications

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

Elmhurst Park District

Marketing & Communications Function on
2027 Budget Document pages 146-150

2027 BUDGET

Marketing & Communications

2026 ACCOMPLISHMENTS

- Held ribbon cutting for Eldridge Park restroom building and groundbreakings for Crestview Park and Prairie Path restroom buildings
- Communicated updates on the Berens Park mini golf site and held a re-opening celebration



Marketing & Communications

2026 ACCOMPLISHMENTS

- Continued to communicate implementation updates and increase engagement opportunities for referendum projects
- Communicated new and expanded offerings
- Began implementing District rebrand



Elmhurst Park District

2027 BUDGET

2027 Work Plan

Marketing & Communications

- Communicate referendum implementation progress and engage with community about remaining projects
- Implement communications regarding opening of referendum-funded new facilities, including restroom buildings, turf field, and WCC
- Develop operating plan and budget to successfully operate the Wilder Park bandshell



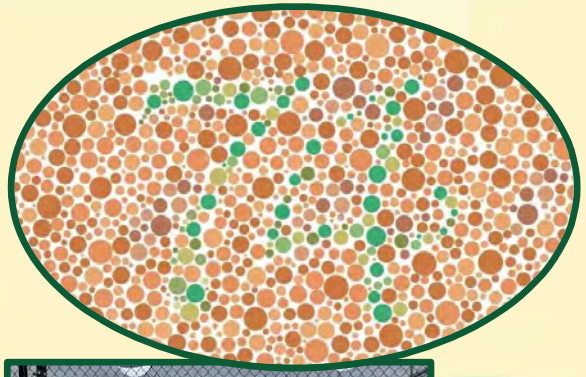


Elmhurst Park District

2027 BUDGET

2027 Work Plan
Marketing & Communications

- ✓ Develop a framework to meet ADA digital accessibility compliance requirements under Web Content Accessibility Guidelines (WCAG)
- ✓ Recruit, hire, and train new Digital Marketing Specialist
- Continue implementation of District rebrand
- Communicate updates on the progress of the Jaycee Tot Lot and Crestview Park playground replacements and host ribbon cuttings





Elmhurst Park District

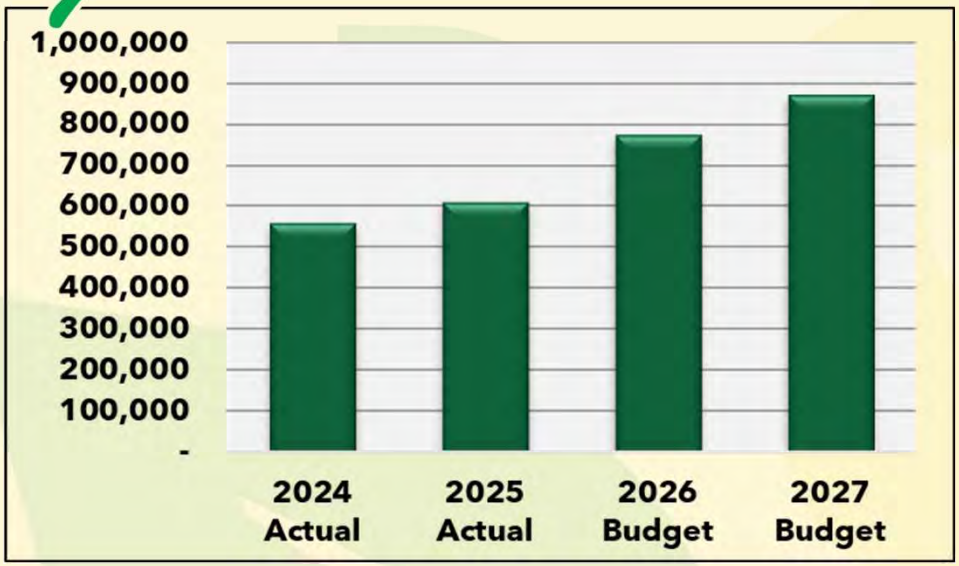
2027 BUDGET

Expenses
Marketing & Communications

Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	269,487	300,275	322,832	355,672	32,840	10.2%
Services	277,285	296,010	431,077	492,201	61,124	14.2%
Supplies	10,968	12,358	16,300	20,255	3,955	24.3%
Total	**557,741**	**608,643**	**770,209**	**868,128**	**97,919**	**12.7%**

- ***Wages*** **–** proposing to transition a part-time position to full-time
- ***Services*** **–** ADA digital accessibility training, brochure costs and events
- ***Supplies*** **–** community events

Expenses
Marketing & Communications



Elmhurst Park District

2027 BUDGET

Revenues
Marketing & Communications

- Sponsorship increase – 3.7% ($8,400)
- Advertising increase – 21.9% ($6,850)





Revenue detail on
2027 Budget Document page 122

Mission
Human Resources & Risk Management

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

Elmhurst Park District

Human Resources & Risk Management Function on
2027 Budget Document pages 151-154

2027 BUDGET

Human Resources & Risk Management

2026 ACCOMPLISHMENTS

- Offered trainings to assist employees with addressing individual training plans
- Hosted quarterly “Ask HR” sessions
- Held All-District training





Elmhurst Park District

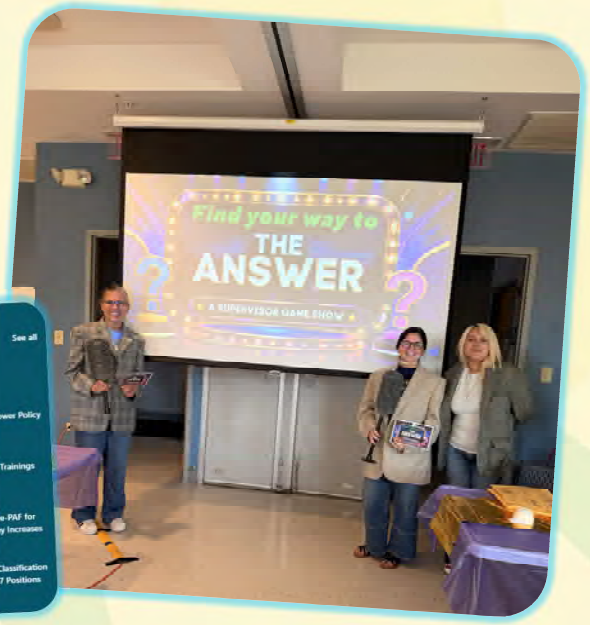
2027 BUDGET

Human Resources & Risk Management

2026 ACCOMPLISHMENTS

- Expanded the District's HR SharePoint site
- Held annual supervisor training
- Completed the PDRMA Risk Management Review process





2027 Work Plan
Human Resources & Risk Management

- ✓ Conduct a compensation study
- Improve the new employee orientation process
- Embed intentional fun initiatives into the workday





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Human Resources & Risk Management

- Hold All-District training
- ✓ Recruit, hire, and train new Human Resources & Risk Coordinator



Elmhurst Park District

2027 BUDGET

Expenses
Human Resources & Risk Management

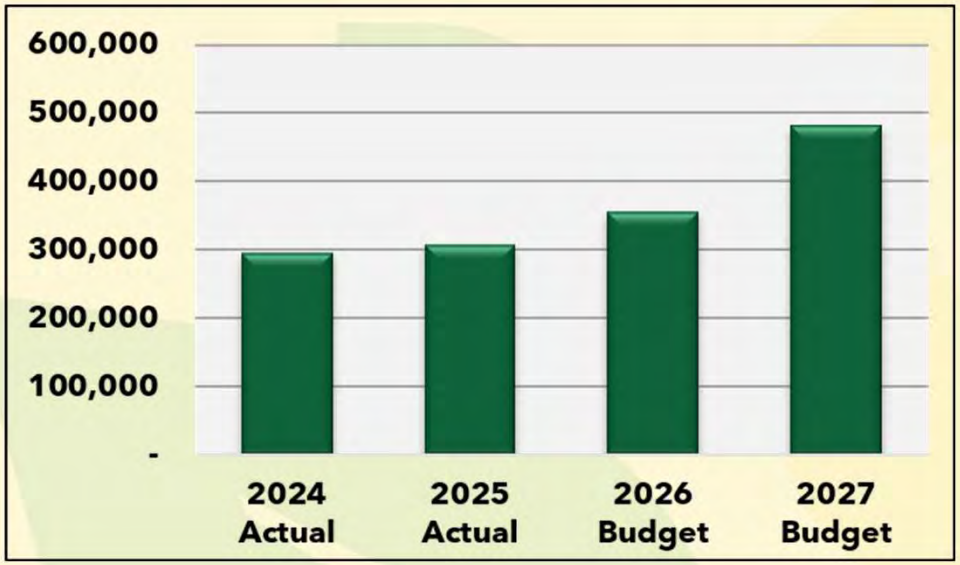
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	188,924	200,108	208,881	267,832	58,951	28.2%
Services	102,076	102,995	137,831	202,599	64,768	47.0%
Supplies	3,063	2,134	7,500	10,000	2,500	33.3%
Total	**294,063**	**305,238**	**354,212**	**480,431**	**126,219**	**35.6%**

- ***Wages*** **–** proposing the addition of new full-time position
- ***Services*** **–** proposing a compensation study
- ***Supplies*** **–** replacing expiring AED supplies

Elmhurst Park District

2027 BUDGET

Expenses
Human Resources & Risk Management



Elmhurst Park District

2027 BUDGET

Mission
Information Technology

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

Elmhurst Park District

Information Technology Function on
2027 Budget Document pages 155-158

2027 BUDGET

Information Technology

2026 ACCOMPLISHMENTS

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





Information Technology

2026 ACCOMPLISHMENTS

- Converted the staff Intranet to SharePoint
- Launched secure staff Wi-Fi at three sites
- Implemented the Managed Detection and Response, Vulnerability Management and Incident Response solution
- Implemented new backup solution



Elmhurst Park District

2027 BUDGET

2027 Work Plan
Information Technology

- Recruit, hire, and train new Technical Support Analyst
- Develop a framework to meet ADA digital accessibility and compliance
- Deploy new technology and expand the network infrastructure at the new WCC







Elmhurst Park District

2027 BUDGET

2027 Work Plan

Information Technology

- Continue to support new and expanded programming and reporting
- Increase digital signage, staff Wi-Fi, audiovisual and sound systems



Elmhurst Park District

2027 BUDGET

Expenses
Information Technology

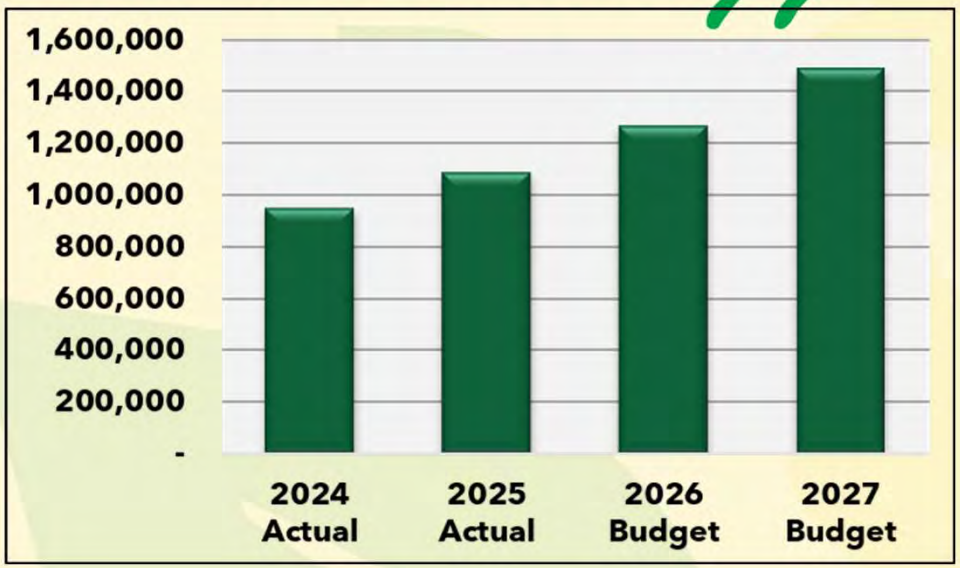
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	328,930	383,924	399,699	468,553	68,854	17.2%
Services	572,605	564,642	780,583	936,306	155,723	19.9%
Supplies	45,426	136,200	86,300	84,000	(2,300)	-2.7%
Total	**946,961**	**1,084,766**	**1,266,582**	**1,488,859**	**222,277**	**17.5%**

- ***Wages*** **–** proposed new full-time position
- ***Services*** **–** software as a service (SaaS) licensing increases
- ***Supplies*** **–** reduction in hardware purchasing

Elmhurst Park District

2027 BUDGET

Expenses
Information Technology



Elmhurst Park District

2027 BUDGET

Mission *Parks*

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
2026 ACCOMPLISHMENTS

- Completed engineering and start-up of the Crestview Park Master Plan Phase 1 ($349,000)
- Replaced the Berens Park tennis courts, fencing, and amenities ($1,205,000)





Elmhurst Park District

2027 BUDGET

Parks
2026 ACCOMPLISHMENTS

- Completed the Plunkett Park ball diamond and paving improvements* ($862,870)
- Developed the Jaycee Tot Lot Master Plan ($3,000)
- Completed the scheduled replacement of two fleet vehicles ($153,673)
- Completed the scheduled replacement of two pieces of snow equipment and two battery-powered mowers ($107,816)





2027 Work Plan

Parks

- Complete the Jaycee Tot Lot Master Plan Improvements ($408,000)
- Complete the replacement of two fleet vehicles ($114,000)
- Complete the replacement of the brush chipper and two mowers ($159,000)





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Parks

- Complete the remainder of Crestview Park Master Plan Phase 1 and playground replacement ($1,678,000)
- Complete engineering services for the replacement of the artificial turf on Berens Park Fields C and D ($125,000)
- Develop the Eldridge Park west playground master plan ($5,000)



Elmhurst Park District

2027 BUDGET

Expenses
Parks

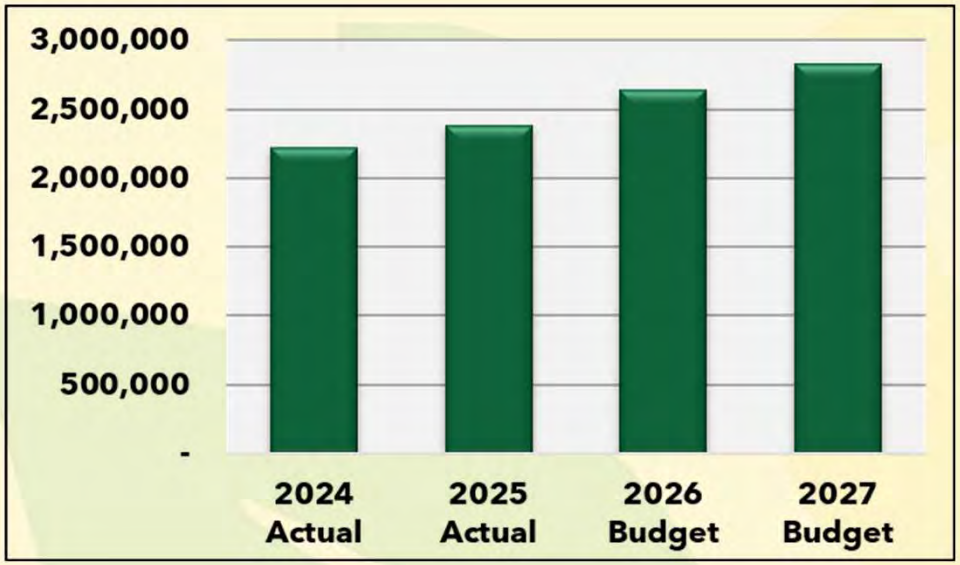
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	1,223,867	1,267,244	1,379,183	1,458,828	79,645	5.8%
Services	599,863	653,816	845,103	897,741	52,638	6.2%
Repairs	10,180	14,389	20,900	24,830	3,930	18.8%
Supplies	394,507	447,673	402,532	457,625	55,093	13.7%
Total	**2,228,418**	**2,383,122**	**2,647,718**	**2,839,024**	**191,306**	**7.2%**

- ***Wages*** **–** proposed annual merit increase
- ***Services*** **–** contractual services: mulching, mowing, broadleaf weed control
- ***Repairs*** **–** sprinkler system testing
- ***Supplies*** **–** temporary light tower rentals and fuel costs

Elmhurst Park District

2027 BUDGET

Expenses
Parks



Elmhurst Park District

2027 BUDGET

Revenues
Parks

- Athletics and Rental Revenues are increasing by 32% ($72,100)



Revenue detail on
2027 Budget Document page 126

Mission *Facilities*

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

Elmhurst Park District

Facilities Function on
2027 Budget Document pages 163-167

2027 BUDGET

Facilities

2026 ACCOMPLISHMENTS

- Completed the Berens Park mini golf site redevelopment project ($425,878)
- Completed roof projects at Kies Recreation Center and East End Pool ($158,590)
- Upgraded lightning detection system ($23,700)





Elmhurst Park District

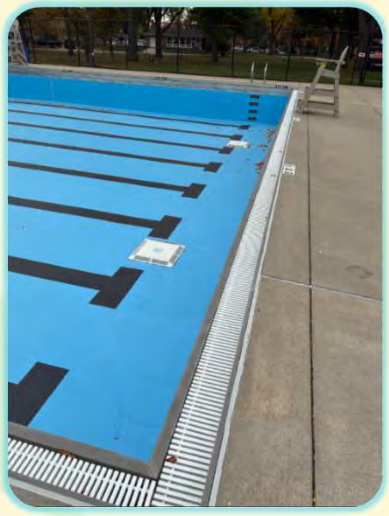
2027 BUDGET

Facilities

2026 ACCOMPLISHMENTS

- Completed engineering and start-up of Crestview Park Master Plan Phase I ($349,000)
- Replaced the pool gutter grates at East End and Smalley Pools ($61,067)





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Facilities

- Recruit, hire, and train all new facility operations positions
- Install 1,384 solar panels on the rooftop of the new WCC
- Install two car charging stations in the parking lot at the new WCC ($13,000)





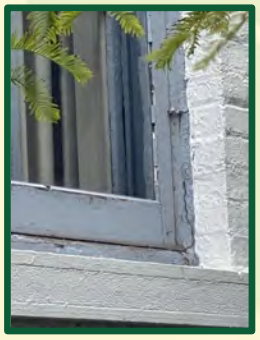
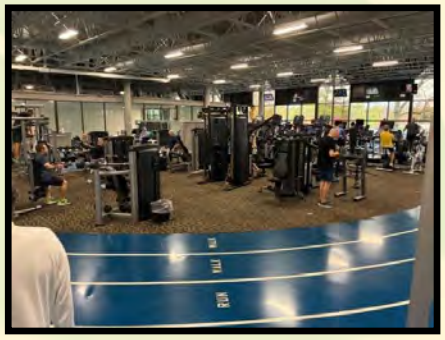


Elmhurst Park District

2027 BUDGET

2027 Work Plan
Facilities

- Complete the repair and reglazing of the exterior windows at the Wilder Mansion ($32,000)
- ✓ Complete Courts Plus Facility Assessment ($122,000)
- ✓ Complete the spa replacement and mechanicals upgrade at Courts Plus ($411,000)


Elmhurst Park District

2027 BUDGET

Expenses
Facilities

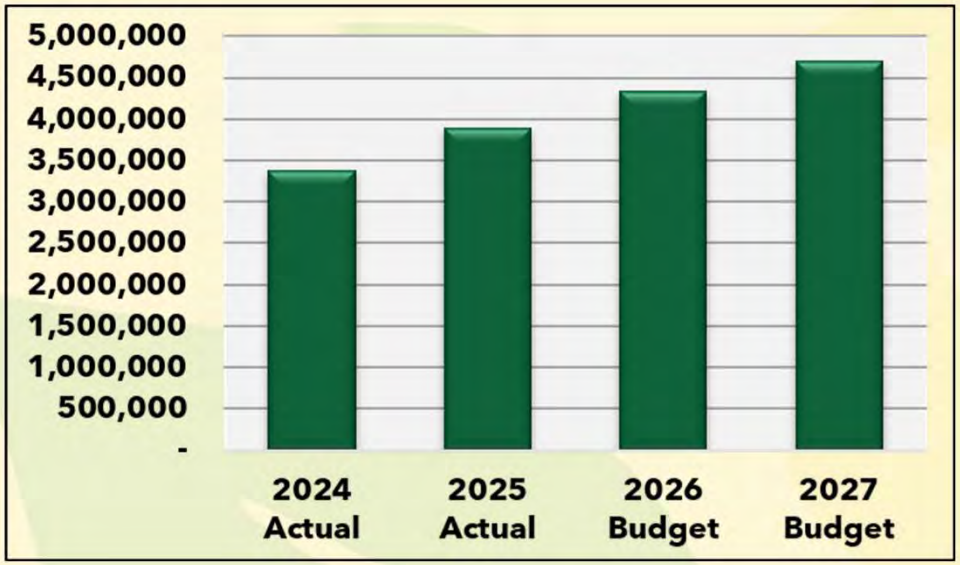
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	1,365,889	1,418,104	1,522,887	1,737,734	214,847	14.1%
Services	1,525,743	1,872,327	2,162,914	2,339,638	176,724	8.2%
Repairs	176,909	273,488	246,050	223,700	(22,350)	-9.1%
Supplies	321,120	327,762	419,822	414,835	(4,987)	-1.2%
Total	**3,389,662**	**3,891,680**	**4,351,673**	**4,715,907**	**364,234**	**8.4%**

- ***Wages*** **–** proposing four new full-time positions
- ***Services*** **–** health care, FICA, Perry Weather lease, and utilities
- ***Repairs*** **–** decrease due to opening the new WCC
- ***Supplies*** **–** decrease due to previous years' actuals

Elmhurst Park District

2027 BUDGET

Expenses
Facilities



Elmhurst Park District

2027 BUDGET

Mission Recreation

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

Elmhurst Park District

Recreation Function on
2027 Budget Document pages 168-172

2027 BUDGET

Recreation
2026 ACCOMPLISHMENTS

- Maintained relocated recreation programs and registration services during WCC construction
- Expanded Rec Station access, while piloting flexible enrollment options at Field School
- Reopened The Hub's renovated mini golf course and expanded spray ground hours





Elmhurst Park District

2027 BUDGET

Recreation
2026 ACCOMPLISHMENTS

- Expanded Recreation wellness programming
- Introduced at least nine new family and all-age experiences, expanding opportunities for families to participate together
- Improved program registration through automated waitlist invitations with a 48-hour self-service registration window





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Recreation

- Open the new WCC in Fall 2027
- Prepare staff and customers for WCC opening
- Launch WCC expanded programs and service
- Recruit, hire, and train all new positions





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Recreation

- Develop Phase 2 enhancement recommendations for The Hub mini golf course
- Restore outdoor pool concession service for the 2027 season
- Strengthen financial and operational performance



Elmhurst Park District

2027 BUDGET

Expenses
Recreation

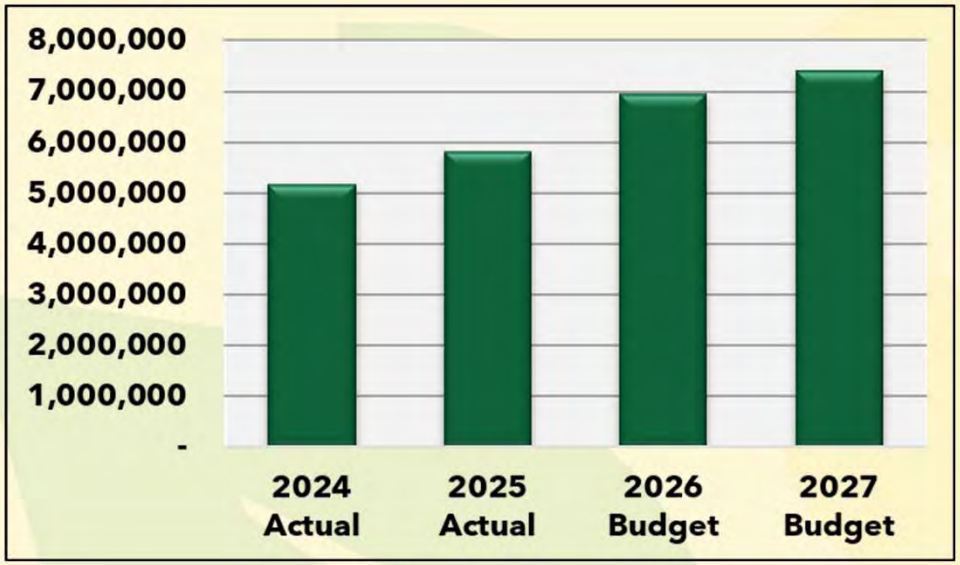
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	3,590,546	3,906,415	4,723,075	5,006,054	282,979	6.0%
Services	1,427,631	1,720,440	2,019,826	2,140,615	120,789	6.0%
Supplies	168,986	188,791	210,257	261,474	51,217	24.4%
Total	**5,187,164**	**5,815,646**	**6,953,158**	**7,408,143**	**454,985**	**6.5%**

- ***Wages*** **–** proposing three new positions and annual merit increases
- ***Services*** **–** personnel related expenses: health care, IMRF, FICA
- ***Supplies*** **–** program supplies related to the opening of the new WCC

Elmhurst Park District

2027 BUDGET

Expenses
Recreation



Elmhurst Park District

2027 BUDGET

Revenues
Recreation

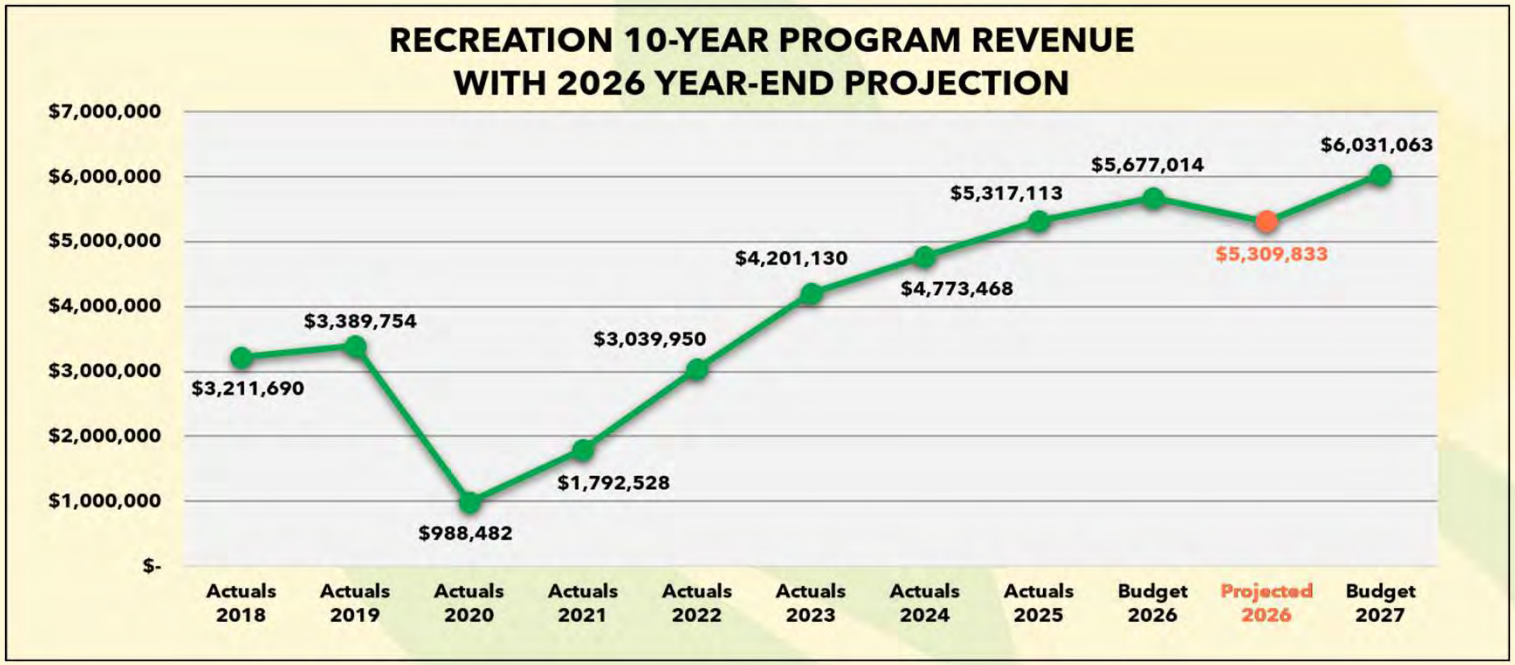
Overall program revenues are increasing by 6.7% ($380,099)

- Programs with the highest increases:
  - Rec Station/Summer Camp by 7.7% ($243,462)
  - Cultural Arts by 27.4% ($102,597)
  - Early Childhood by 15.2% ($58,919)
  - Aquatics by 15.2% ($33,094)
- Net decrease in Sports of 5.5% ($62,490)



Revenue detail on
2027 Budget Document page 124-125

Revenue Trends
Recreation

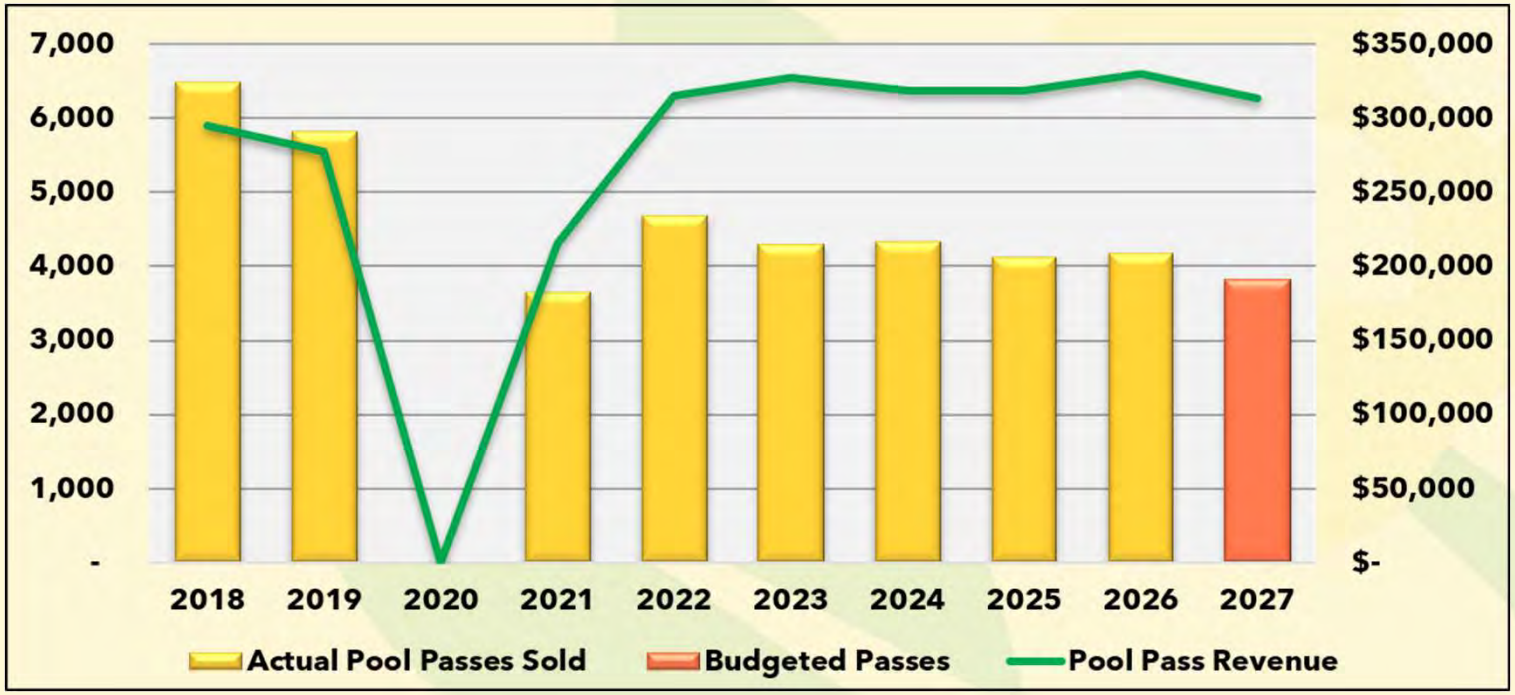


Elmhurst Park District

2027 BUDGET

Pool Pass Sales Trends

Recreation



Elmhurst Park District

2027 BUDGET

Mission
Special Use Facilities

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

Elmhurst Park District

Special Use Facilities Function on
2027 Budget Document pages 173-176

2027 BUDGET

Special Use Facilities

2026 ACCOMPLISHMENTS

- Purchased and installed new functional strength equipment ($44,366)
- Expanded indoor tennis programming at Courts Plus
- Improved use of membership dashboard reporting in Power BI





Elmhurst Park District

2027 BUDGET

Special Use Facilities

2026 ACCOMPLISHMENTS

- Increased membership dues by 5%
- Number of members increased by 5%
- Continued enhancing use of the registration software for improved member experience
- Partnered with local cat shelter to offer Kitten Yoga





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Special Use Facilities

- ✓ Complete Courts Plus Facility Assessment ($122,000)
- ✓ Expand pickleball and badminton offerings at the new WCC
- Address storm water remediation
- Manage impacts on Wilder Mansion/Weddings during construction of the Wilder Park South Master Plan





Elmhurst Park District

2027 BUDGET

2027 Work Plan
Special Use Facilities

- Increase membership dues by an average of 5%
- Reintroduce vending machines at Courts Plus
- Add the new Les Mills SHAPES group exercise format and explore offering Pilates Reformer classes



Elmhurst Park District

2027 BUDGET

Expenses
Special Use Facilities

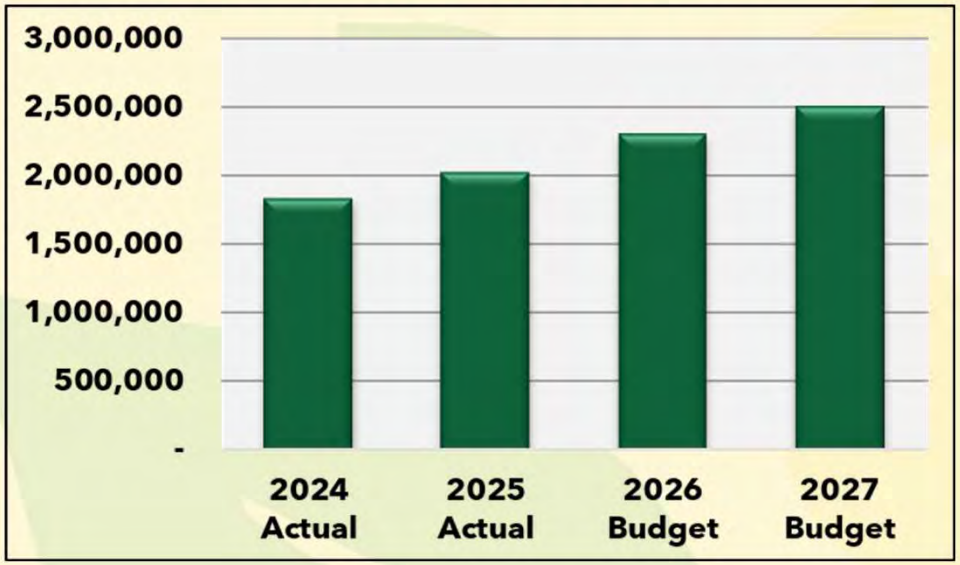
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	1,358,541	1,536,348	1,709,710	1,854,415	144,705	8.5%
Services	399,397	404,364	449,180	468,350	19,170	4.3%
Repairs	3,659	10,223	10,275	13,350	3,075	29.9%
Supplies	70,678	70,892	133,701	160,388	26,687	20.0%
Total	**1,832,276**	**2,021,827**	**2,302,866**	**2,496,503**	**193,637**	**8.4%**

- ***Wages*** **–** proposed annual merit increase
- ***Services*** **–** personnel related expenses: FICA
- ***Repairs*** **–** due to aging buildings
- ***Supplies*** **–** fitness supplies and program offerings at the new WCC

Elmhurst Park District

2027 BUDGET

Expenses
Special Use Facilities



Elmhurst Park District

2027 BUDGET

Revenues
Special Use Facilities

Overall, revenues are increasing by 10.5% ($427,931)

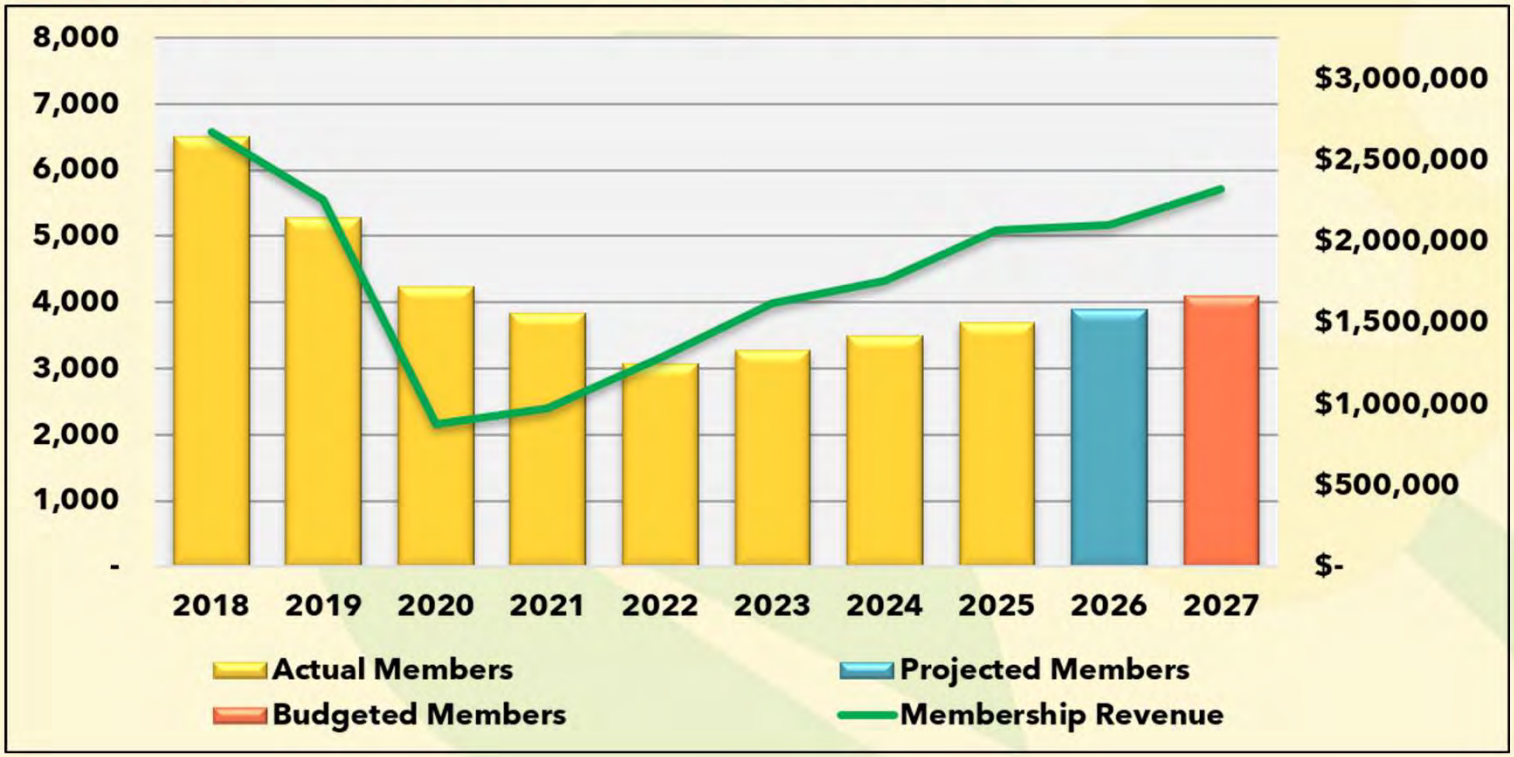
- Increases include:
  - Programs by 11.9% ($173,752)
  - Rentals by 6.8% ($25,129)
  - Memberships by 10.7% ($235,999)
- Offset by a 27.4% ($6,949) decrease in Merchandise Sales



Revenue detail on
2027 Budget Document pages 125 -130

Courts Plus Membership Trends

Special Use Facilities



Elmhurst Park District

2027 BUDGET

Mission
Sugar Creek Golf Course

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

Elmhurst Park District

Sugar Creek Golf Course Function on
2027 Budget Document pages 177-180

2027 BUDGET

Sugar Creek Golf Course

2026 ACCOMPLISHMENTS

- Replaced 705 linear feet of asphalt cart path on the first hole ($42,650)
- Purchased a rough mower and sod cutter ($55,280)
- Increased fees for driving range by $1 for medium and large buckets
- Completed Sugar Creek Restoration Project reporting and permit documents and received final sign-off from DuPage County on the project permit



2027 Work Plan
Sugar Creek Golf Course

- Complete east and middle bridge concrete repairs and guardrail installation ($300,000)
- Increase fees for Weekday/Weekend rounds and riding carts by $1
- Complete repairs of clubhouse entrance concrete with ADA modifications ($88,000)
- Purchase multi-functional sweeper-dethatcher ($70,000)



Elmhurst Park District

2027 BUDGET

2027 Work Plan

Sugar Creek Golf Course

- Continue the planning process for the maintenance facility replacement project
- Continue working with both the Elmhurst Park District and the Village of Villa Park to expand golf opportunities including programs and rentals



Elmhurst Park District

2027 BUDGET

Expenses
Sugar Creek Golf Course

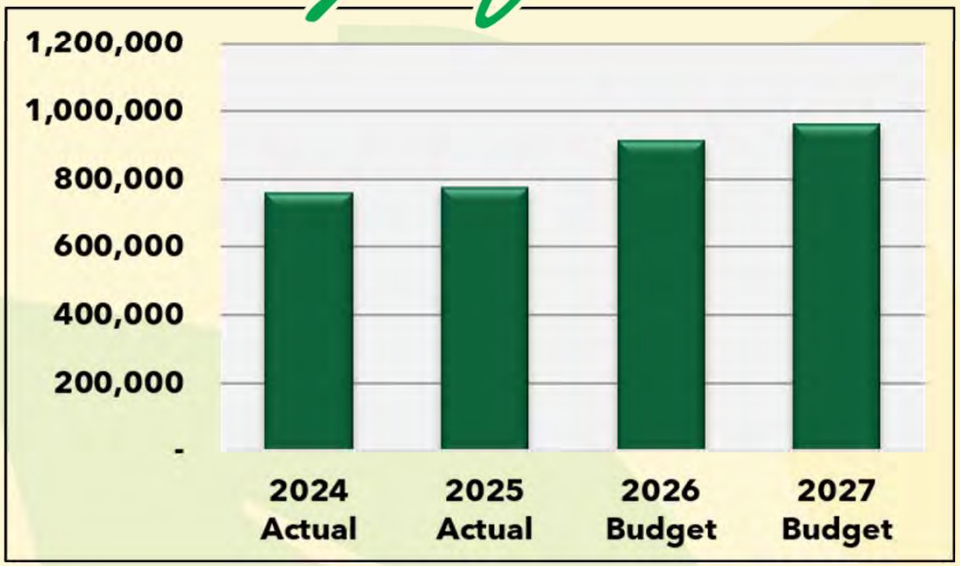
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	412,142	448,894	496,492	528,543	32,051	6.5%
Services	139,539	128,610	182,206	184,986	2,780	1.5%
Repairs	34,188	6,087	30,200	31,500	1,300	4.3%
Supplies	172,579	189,966	205,301	216,826	11,525	5.6%
Total	**758,447**	**773,558**	**914,199**	**961,855**	**47,656**	**5.2%**

- ***Wages*** **–** proposed annual merit increase
- ***Services*** **–** personnel expenses: FICA
- ***Repairs*** **–** aging sprinkler system
- ***Supplies*** **–** building supplies, fuel costs, and uniform supplies

Elmhurst Park District

2027 BUDGET

Expenses
Sugar Creek Golf Course



Elmhurst Park District

2027 BUDGET

Revenues
Sugar Creek Golf Course

Overall, revenues increasing by 5.8% ($84,228)

- Increases include:
  - Program Fees by 4.0% ($5,325)
  - Golf Cart Rentals by 8.3% ($18,090)
  - Daily Use/Greens Fees by 3.9% ($27,000)
  - Daily Use/Driving Range by 15.7% ($36,274)
  - Merchandise Sales by 5.5% ($7,939)



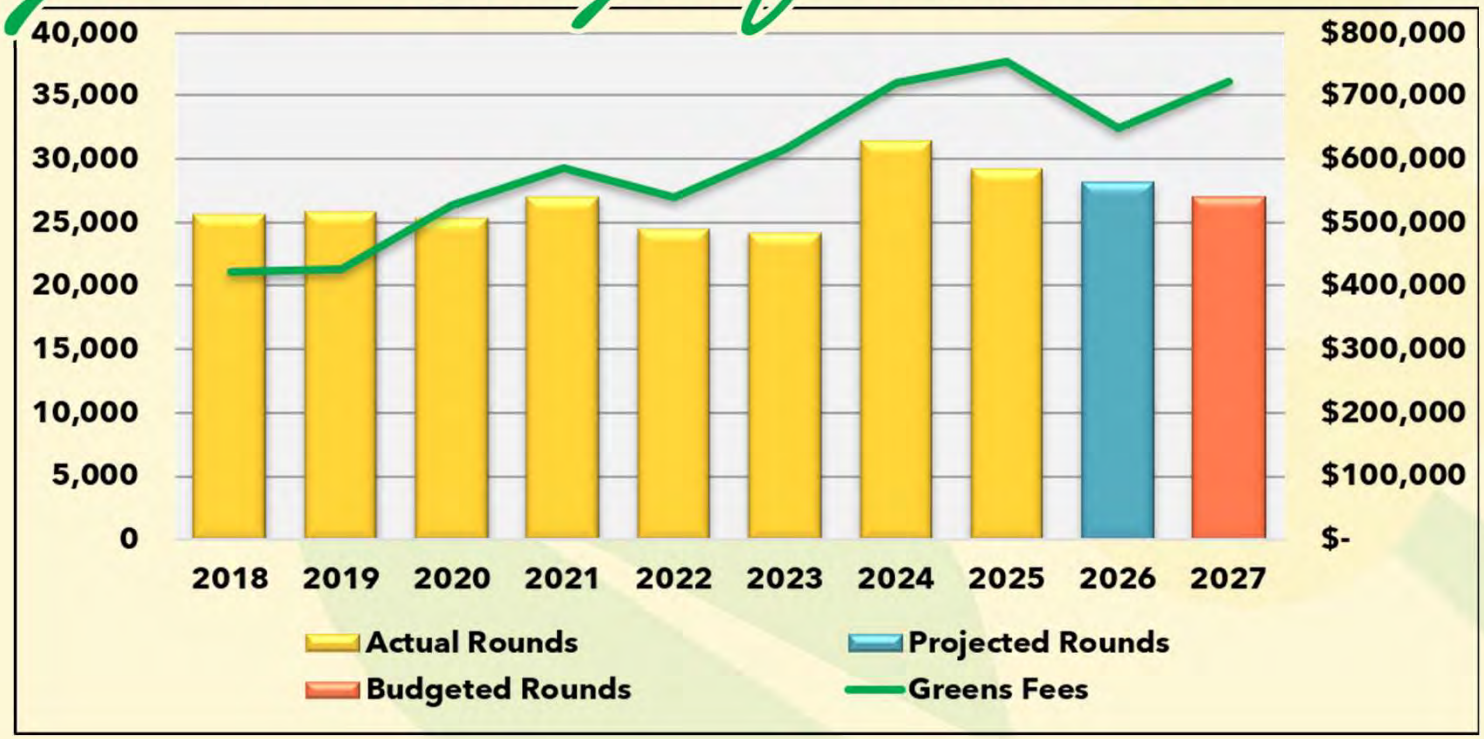
Elmhurst Park District

Revenue detail on
2027 Budget Document pages 125 -130

2027 BUDGET

Golf Course Rounds Trends

Sugar Creek Golf Course



Elmhurst Park District

2027 BUDGET

2027 Budget Final Summary

Elmhurst Park District

2027 BUDGET

Budget Calendar

✓ Achieve consensus on proposed 2027 Strategic Work Plan Tactics	08/24/2026
✓ Approve 2026 Tax Levy Resolution	10/12/2026
✓ Present 2027 Budget Overview and Proposed Capital Plan & Debt Sections	10/26/2026
✓ Present 2027 Proposed Operating Budget Sections	11/09/2026
❑ Conduct 2027 Proposed Budget Public Hearing	11/23/2026
❑ Continue 2027 Proposed Budget Discussion	11/23/2026
❑ Approve 2027 Budget Documents and 2027 Budget and Appropriation Ordinance and 2026 Tax Levy Ordinance	12/14/2026

Questions?

Elmhurst Park District

2027 BUDGET