Elmhurst Park District



2027 BUDGET

Find your way to Fun

ELEVATE
ELMHURST PARKS
mapping our future

ELMHURST PARK DISTRICT
ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2027

ADMINISTRATIVE OFFICE

375 W. 1st Street
Elmhurst, IL 60126
630-993-8900
www.epd.org

BOARD OF PARK COMMISSIONERS

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Meghan Scarsella, Vice President
Claire Kubiesa
Tim Sheehan
Susan M. Smentek
Vince Spaeth
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Sarah Lagesse, Director of Recreation
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Kristi Solberg, Director of Facilities
Nimfa S. Melesio, Executive Assistant

Elmhurst Park District

Our Mission

We **enrich lives** while having fun!

ELEVATE ELMHURST PARKS
mapping our future

Our Vision

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

Our Values

- **Customer Service Excellence**
- **Belonging**
- **Fun**
- **Community Focused**
- **Integrity**

BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for Distinguished Budget Presentation to the Elmhurst Park District for its annual budget for fiscal year beginning January 1, 2026. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year. Based on GFOA's criteria, the budget continues to conform to program requirements, and the 2027 budget document will be submitted to GFOA to determine its eligibility for the award in 2027.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished
Budget Presentation
Award

PRESENTED TO

Elmhurst Park District
Illinois

For the Fiscal Year Beginning

January 01, 2026

Christopher P. Morrill

Executive Director

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2027 BUDGET: READER'S GUIDE

The 2027 Budget document is divided into tabbed sections. The overview below describes what each section contains, with each section's name shown as a bold heading.

Section 1: Transmittal Letter: provides an overview of the 2027 Budget, outlining how it addresses Board-established priorities, notes key changes from the prior year, and summarizes economic trends affecting the District.

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

Section 3: Long-range and Organizational Planning: covers the Elevate Elmhurst Parks and Long-range Financial Plans and how these tools guide the 2027 Budget and future decisions. It also reviews cash and investment targets, fund balances, and personnel trends, costs, and staffing.

Section 4: Budget Process and Financial Policies: summarizes the budget process and reporting requirements, as well as the financial policies that guide the development of the budget and the District's financial activities.

Section 5: Fund Summary: explains the District's fund structure (basic accounting unit) and the purpose of each fund. Provides an analysis of past and projected fund revenues and expenditures.

Section 6: Revenue Analysis: summary of all revenue sources, including a detailed overview of each source and the method used to develop revenue estimates.

Section 7: Expenditures by Function: organizes spending by the District's major functional areas rather than by fund. Each area includes its mission, responsibilities, 2026 accomplishments, 2027 work plan, budget highlights, outlook, and performance measures. The areas are Administration, Finance, Marketing & Communications, Human Resources & Risk Management, Information Technology, Parks, Facilities, Recreation, Special Use Facilities, and Sugar Creek Golf Course. Transfers, capital, and debt are not included in this section.

Section 8: Long Range Capital Improvement Plan and 2027 Capital Budget: summary of the long-range capital improvement plan, details proposed 2027 capital budget revenues and expenditures, provides an overview of historical capital spending, and the impact of capital projects on the operating budget.

Section 9: Debt Service Fund and Detail: overview of debt service obligations, outlines the statutory debt limit, and includes schedule detailing the maturity of all outstanding debt service.

Section 10: Glossary: defines technical terms, acronyms, and other words used throughout the document, especially those specific to government finance and park and recreation agencies.

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

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November 9, 2026

Board of Park Commissioners
Elmhurst Park District
Elmhurst, Illinois

Honorable Commissioners,

I am pleased to present for your consideration the Elmhurst Park District's (District) the 2027 Proposed Budget for the District's 107th fiscal year beginning January 1, 2027, and ending December 31, 2027. The Elmhurst Park District budget serves three primary purposes: form public policy, control spending, and as a written financial plan. It is a documented means of providing financial accountability to the public as the District aims to maintain quality service levels at the lowest possible cost, while addressing the goals of its Comprehensive and Strategic Plans. The District's Budget complies with the provisions of *The Illinois Park District Code* and Park Board policy. All required hearings have been held or are scheduled, with the appropriate notice provided.

Budgeting is not an independent process as other planning efforts, such as strategic planning and capital improvement planning, drive budget development. Therefore, the Board and staff review these other processes throughout the year as described on pages 41 and 181. The budget represents the fiscal priorities for the upcoming year based on the Park Board's long-range plans, which help the District achieve its mission to ***Enrich Lives while Having Fun***. The annual budget is one of the most critical documents approved by the Board due to its comprehensive nature, including outlining the range of services offered, prioritizing the allocation of government resources, and the time invested by both the Board and staff in future planning.

Preparation of the annual budget begins in March with initial consideration of the District's capital needs and continues into July with staff review and development of the Strategic Work Plan. The budget process continues in early August with staff training on budget parameters and expectations. Department budget requests are prepared in August and September, followed by a review and analysis of overall projections by the Executive Director. Following this review, the proposed Budget document is prepared and distributed to the Board in early November for review and analysis in concert with staff's formal presentations on October 26 and November 9, 2026, and the Board's anticipated approval of the Budget and Appropriation Ordinance on December 14, 2026.

By adhering to the Government Finance Officers Association's (GFOA) best practices for budgeting, the District earned the Distinguished Budget Presentation Award each year from 2007 through 2026 and also received GFOA's "outstanding" recognition for the capital budget section in 2025. In the 2027 Proposed Budget, staff continue to implement the recommendations of GFOA budget reviewers to provide a greater understanding of the District's financial condition and the long-range implications of the proposed budget. Additionally, for the fifth time, the District is a Distinguished Accredited Agency (outcome of accreditation evaluation in 2025). Distinguished Agency (DA) is a joint Illinois Association of Park Districts (IAPD) and Illinois Park and Recreation Association (IPRA) program to recognize parks and recreation agencies for excellence in governance, operations, and service, including sound financial practices and business operations.

2027 Proposed Budget Summary

In formulating the annual budget, staff analyze extensive data to forecast revenues and expenditures for the next fiscal year. This process includes reviewing historical and current trends, evaluating potential new projects and initiatives, assessing current economic conditions, monitoring changes in the law, and considering other factors that may impact the District's financial outlook and budget. Some items, particularly recurring expenses or stable revenues, are relatively easy to predict or control. Others are more volatile and can fluctuate greatly based on local and national conditions.

The District's budgeting philosophy is to project revenues and expenses conservatively and use sound financial planning to advance the Board's priorities. This includes strategically leveraging existing reserves to maintain assets and investing resources that address competition, attract and retain customers, and provide a balanced level of services and programs expected by the community. Staff also recognize that long-term financial sustainability requires a continuous evaluation of services and programs. Resources must be redirected from areas with declining participation to those with stronger growth potential. In 2027, the District is well positioned to leverage its financial agility to utilize reserves to address capital project needs, grow non-tax revenue, ensure adequate staffing, and advance key Elevate Elmhurst Parks Plan initiatives to successfully meet the District's mission and achieve its vision.

To remain economically stable, the District's long-term Financial Plan and the 2027 Proposed Budget continue the existing philosophy and policy of positioning the District financially to carefully use available reserves for capital projects along with a long-term plan to build future reserves. As illustrated in the *2027 Proposed Budget Summary by Fund* chart on the following page, staff project the total 2027 Proposed Budget will have a deficit of $47,755,243 (see Net Column) due to using $49,007,491 from reserves in the General, Recreation, Special Recreation Association (SRA), Museum, Sugar Creek Golf Course, Capital Improvement, Paving & Lighting, Supplemental Referendum Activity, and Referendum Funds for capital projects (see Cash & Investment Spend Down column). This intentional spend down of reserves is partially offset with an overall net operating surplus[1] of $560,748 resulting from operating surpluses in the General, Recreation, SRA, Museum, and Sugar Creek Golf Course Funds to fund future capital improvement projects. Otherwise, the remaining operating funds are budgeted to have minimal operating surpluses. The chart on the following page illustrates 2027 projected revenues and expenditures for the operating, debt, and capital budgets and overall total budget.

2027 Proposed Budget Summary by Fund

	Revenues	Operating Expenditures	Operating Net[1]	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)**

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



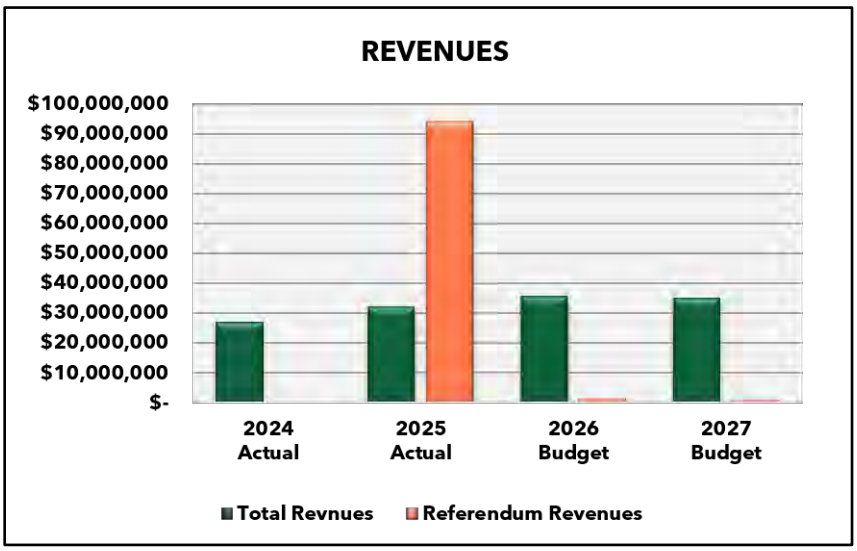
Revenue

Total 2027 Proposed Budget revenue for all funds is $36,613,134, a decrease of 2.4% as compared to the 2026 Approved Budget and a 277.5% decrease compared to 2025 actual revenue. The overall decrease in the 2027 Proposed Budget revenue as compared to the 2026 Approved Budget and 2025 Actual revenue is primarily attributable to the receipt of the Referendum Bond proceeds in 2025.

On the following page the *Four-year Summary of Revenue by Fund* chart (along with the accompanying graph) provides comparisons of 2024 Actual, 2025 Actual, 2026 Approved Budget, and 2027 Proposed Budget revenues by fund and illustrates the amount and percent change of revenues for the 2027 Proposed Budget as compared to the 2026 Approved Budget by fund. For 2027, the chart and graph illustrate non-referendum funds and referendum funds revenue separately to track and report the unique impact of this funding source on the District's budget. For a comprehensive analysis of revenues, refer to the Fund Summary section on page 81 and Revenue Analysis section on page 109.

Four-year Summary of Revenue by Fund

Fund/Fund	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
General Fund	5,214,158	5,223,273	5,315,536	5,201,218	(114,318)	-2.2%
IMRF Fund	55,351	270,733	426,420	449,600	23,180	5.4%
FICA Fund	757,532	766,547	855,145	837,450	(17,695)	-2.1%
Liability Fund	373,074	305,745	442,503	530,750	88,247	19.9%
Audit Fund	60,008	62,241	62,423	75,250	12,827	20.5%
Recreation Fund	11,465,234	12,740,836	12,581,423	13,772,232	1,190,809	9.5%
Special Recreation Association Fund	716,340	705,502	697,993	854,600	156,607	22.4%
Museum Fund	350,319	357,490	385,643	399,750	14,107	3.7%
Sugar Creek Golf Course Fund	1,422,175	1,609,472	1,459,614	1,544,042	84,428	5.8%
Total Operating Budget	**20,414,192**	**22,041,838**	**22,226,700**	**23,664,892**	**1,438,192**	**6.5%**
Debt Service Fund	1,440,860	7,495,786	7,464,110	7,425,974	(38,136)	-0.5%
Capital Improvement Fund	4,698,547	2,622,128	5,930,960	3,812,001	(2,118,959)	-35.7%
Paving & Lighting Fund	294,899	224,295	193,401	206,271	12,870	6.7%
Total Debt & Capital Budget	**6,434,306**	**10,342,209**	**13,588,471**	**11,444,246**	**(2,144,225)**	**-15.8%**
Total Operating, Debt & Capital Budget	**26,848,498**	**32,384,047**	**35,815,171**	**35,109,138**	**(706,033)**	**-2.0%**
Supplemental Referendum Activity Fund	-	2,529,404	1,697,485	1,503,996	(193,489)	-11.4%
Referendum Fund	-	91,561,879	-	-	-	0.0%
Total Referendum Budget	**-**	**94,091,283**	**1,697,485**	**1,503,996**	**(193,489)**	**-11.4%**
Grand Total Revenue Budget	**26,848,498**	**126,475,330**	**37,512,656**	**36,613,134**	**(899,522)**	**-2.4%**



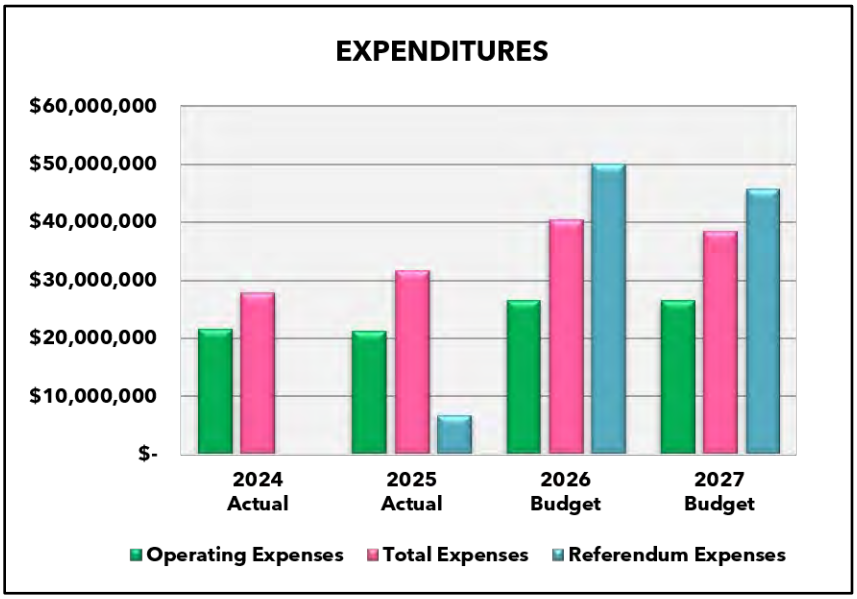
Expenditures

Total 2027 Proposed Budget expenditures for all funds are $84,368,377, a 6.9% decrease as compared to the 2026 Approved Budget and a 144.0% increase as compared to 2025 Actual expenditures largely due to referendum projects and related expenditures and other capital improvement projects. For a comprehensive analysis of expenditures, refer to the Fund Summary section on page 81 and the Expenditures by Function section on page 135.

The following Four-year Summary of Expenditures by Fund chart (and accompanying graph) provides comparisons of 2024 Actual, 2025 Actual, 2026 Approved Budget, and 2027 Proposed Budget expenditures by fund. For 2027, the chart and graph illustrate non-referendum funds and referendum funds expenditures separately to track and report the unique impact of referendum expenses on the District's budget. The following chart illustrates the amount and percentage change of expenditures for the 2027 Proposed Budget as compared to the 2026 Approved Budget by fund.

Four-year Summary of Expenditures by Fund

Fund/Fund	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
General Fund	5,130,469	5,358,336	6,751,999	6,055,609	(696,390)	-10.3%
IMRF Fund	300,003	423,015	425,094	429,782	4,688	1.1%
FICA Fund	639,826	723,482	853,673	924,857	71,184	8.3%
Liability Fund	369,187	396,957	443,268	531,677	88,409	19.9%
Audit Fund	52,345	56,731	62,931	64,185	1,254	2.0%
Recreation	12,156,112	11,708,994	15,031,432	15,059,445	28,013	0.2%
Special Recreation Association Fund	1,347,593	1,078,929	1,198,714	1,361,673	162,959	13.6%
Museum Fund	337,867	356,976	406,968	421,619	14,651	3.6%
Sugar Creek Golf Course Fund	1,273,667	1,265,824	1,510,983	1,718,543	207,560	13.7%
Total Operating Budget	**21,607,070**	**21,369,244**	**26,685,062**	**26,567,390**	**(117,672)**	**-0.4%**
Debt Service Fund	1,420,479	7,320,902	7,576,595	7,458,658	(117,937)	-1.6%
Capital Improvement Fund	4,764,330	3,065,126	5,779,560	4,238,001	(1,541,559)	-26.7%
Paving & Lighting Fund	124,876	50,251	448,040	208,245	(239,795)	-53.5%
Total Debt & Capital Budget	**6,309,685**	**10,436,279**	**13,804,195**	**11,904,904**	**(1,899,291)**	**-13.8%**
Total Operating, Debt & Capital Budget	**27,916,755**	**31,805,523**	**40,489,257**	**38,472,294**	**(2,016,963)**	**-5.0%**
Supplemental Referendum Activity Fund	-	941,870	870,466	969,083	98,617	11.3%
Referendum Fund	-	5,820,612	49,295,250	44,927,000	(4,368,250)	-8.9%
Total Referendum Budget	**-**	**6,762,482**	**50,165,716**	**45,896,083**	**(4,269,633)**	**-8.5%**
Grand Total Expenditure Budget	**27,916,755**	**38,568,005**	**90,654,973**	**84,368,377**	**(6,286,596)**	**-6.9%**
Grand Total Net	**(1,068,257)**	**87,907,326**	**(53,142,317)**	**(47,755,243)**	**(7,186,118)**	**13.5%**



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided and influenced the development of the 2027 Proposed Budget.

Referendum

When the 2026 budget was presented to the Board and community in fall 2025, the District acknowledged and celebrated voter approval of the November 5, 2024 referendum authorizing issuance of $89,950,000 in general obligation park bonds. Approval of the ballot question significantly enhanced the District's ability to meet the recreational needs of the community. We are embarking on a period of transformative investment in parks, facilities and services.

Beginning with the 2026 budget and then continuing into 2028 and beyond, the referendum projects will impact all aspects of District operations, including, but not limited to programming, staffing, operations, and finances. The bulk of the changes start to occur in 2027 when the largest of the referendum projects open to the public – the new Joanne B. Wagner Community Center (WCC), the Wilder Park bandshell, and the artificial turf field in Berens Park. Budget and operational impacts will continue to be phased in as projects are completed and open to the community, with partial operations in 2027 and full operations in 2028.

One of the first major changes in 2026 was the inclusion of significant referendum-related construction expenditures in the budget. The District created two new funds to separately track referendum-related expenditures, which will ensure accountability and transparency to taxpayers along with continued tracking and comparison of year-to-year expenditures in the District's traditional fund structure. These funds will continue to be used and reported until all referendum-related projects are complete, which is expected in 2028.

Following referendum passage, the District issued and sold general obligation bonds in the first quarter of 2025 and then subsequently invested the proceeds until needed for project expenditures. As a result, the 2026 and 2027 budgets bottom lines reflect significant planned deficits. These deficits are not the result of operational shortfalls, but rather the intentional use of expending bond proceeds in cash and investment reserves for referendum construction projects.

Elevate Elmhurst Parks

In 2023-24, the District undertook the Elevate Elmhurst Parks (EEP) process to update the District's 2018-23 Vision 2020 Comprehensive Plan and Strategic Plan, including gathering community feedback, conducting a needs assessment, defining future priorities, and creating an action plan. By undergoing this community-focused and data-driven process, the Board prepares for future community needs along with clarifying organizational direction for focused decision-making, work and financial planning, and resource allocation. The EEP Plan, approved by the Board on February 28, 2024, incorporates broad priorities, goals, and objectives for comprehensive planning (e.g., physical asset and program improvements) and strategic planning (e.g., financial, internal operations, communications, human resources, etc.).

The EEP Strategic Work Plan (SWP) is an action plan that outlines the specific tactics to implement District long-range strategy. As in previous years, the annual SWP review and update occurred prior to preparing the 2026 budget to allocate adequate resources to

address Plan priorities. To develop the proposed 2027 SWP tactics, staff critically reviewed the District's progress towards completing 2026 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the EEP Plan. The Board reviewed (August 10, 2026) and reached preliminary consensus (August 24, 2026) on the proposed 2027 SWP tactics for 2027 capital budget, operating budget, and work plans.

The 2027 SWP outlines the next steps for EEP Plan implementation to meet community and employee 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, and strengthening organizational culture. The 2027 SWP reflects the current operating environment and resources available to address EEP high priorities based on passage of the November 5, 2024, referendum.

As referenced throughout this document to illustrate how resources are being allocated towards EEP Plan implementation, the 2027 SWP reflects the following tactics that address the Plan's six Priorities:

- **Invigorated Parks:** complete Prairie Path restroom building, Wilder Park bandshell, and Wilder Park South Master Plan construction; complete Wilder Park Recreation Building redevelopment; complete Crestview Park Master Plan Phase 1 construction, including replacing playground and constructing restroom building; complete Jaycee Tot Lot construction; develop Eldridge Park west playground and basketball court redevelopment plan; and complete Berens Park artificial turf fields C & D renovation engineering
- **Vibrant Facilities:** complete WCC construction, Courts Plus spa replacement, Courts Plus facility assessment, and Wilder Park horticulture outdoor workspace improvements
- **Dynamic Offerings:** complete optimization of program offerings and scheduling to improve fill rates across all programs; complete program age segmentation action plan to drive future program planning; complete expansion of wellness offerings for all ages; continue expanding and adding new programs or special events that promote adult recreation and involvement; execute WCC operating plan; and develop operating plan and budget to successfully operate the Wilder Park bandshell
- **Engaged Community:** communicate referendum implementation progress and engage with community about projects; implement communications regarding opening of referendum-funded new facilities; develop and begin executing ADA/Website Compliance Accessibility Guidelines (WCAG) requirements plan; and evaluate partner relationships, identify which partnerships and agreements need review, and determine appropriate timing
- **Stronger Finances:** conduct cost recovery analysis of all offerings; investigate asset management and assessment software; and strengthen and diversify revenue sources by opening new WCC
- **Thriving Culture:** conduct a comprehensive review of staff compensation to assess competitiveness and alignment with organizational needs

To be good stewards of taxpayer dollars, financial discipline is required along with adherence to priorities driven by the community through the EEP Plan. To review the EEP Plan, go to https://www.epd.org/ElevateElmhurstParks. An overview of the EEP Plan and the 2027 SWP is on page 42.

National, State and Local Economic Indicators

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

In addition to planning for referendum impacts that lie ahead, it is important to acknowledge the current macro-economic climate. As noted by U.S. News & World Report on October 19, 2026, concerning current economic conditions, "Inflation is still a problem. High interest rates are making it less affordable to buy a house or finance a car. Large tech companies continue to announce massive capital investments, although some have raised concerns about the debt they are taking on…Gasoline is $4.29 a gallon, global oil prices are $107 a barrel…the Fed does not see inflation getting back to its 2% annual target before 2029." Then, looking ahead to 2026, the Stanford Institute for Economic Policy Research states that "we anticipate that overall growth will continue apace, even as the job market has clearly slowed. We expect this year to bring increased focus on the Federal Reserve's interest rates decisions, the weakening job market and AI's impact on it, valuations of AI-related firms, affordability challenges (such as health care and electricity prices), and the country's limited fiscal space…if the labor market continues to weaken and inflation remains above the Fed's 2 percent target as tariffs trickle down to consumers, the Fed's job in the coming year could become more complicated. The big concern is stagflation, a rare condition where inflation and unemployment both run high." On the local level, however, the Equalized Assessed Value (EAV) of property within the District increased for the eleventh consecutive year, by 4.8% in 2025.

As a result, juxtaposed against the backdrop of the broader economic picture for the country, the EEP Plan will continue to guide planning and budgeting for the District that, when combined with the implementation of the referendum funded projects, results in a positive financial outlook for the District.

To help ensure resources are available to address the Board's priorities and keep pace with the cost of providing services to the community, the District's 2026 tax levy is recommended to increase by 3.40%. The increased revenue will influence how the budget impacts future surplus funds (reserves) and what is available to fund the Capital Improvement Plan, operations, and future debt obligations (as outlined in the Board's Cash and Investment Policy).

As is the case each year, it is imperative that the District budget conservatively and maintain appropriate reserves to ensure future fiscal agility as outlined in the Board's Capital Reserve Policy. Based on this Policy, staff built a net operating surplus of $560,748 into the 2027 Proposed Budget as noted earlier in this section.

Through continued careful planning and taking advantage of opportunities to maximize resources, the Board will sustain reserves at fiscally responsible levels to meet emergency operating needs. For example, the projected cash and investments available on December 31, 2026 and December 31, 2027 provide nearly five months of savings based on the District's average monthly operational spending. For a detailed analysis and explanation of District Cash and Investments and Fund Balances, see pages 53-56 and the Capital Improvement Policy on pages 73-75.

Long-range Financial and Capital Improvement Plans

The proposed 2027 Budget includes a five-year financial forecast and ten-year long-range capital improvement plan projections to support the Board's informed decision-making and on behalf of the community (see page 52 for an overview of the Long-range Budget Plan). These projections illustrate that if the District continues with its aggressive plan to upgrade and renovate its aging infrastructure and make necessary technology upgrades to serve its customers ($35.0 million in asset management, equipment, and technology improvements and $92.2 million in new construction, major redevelopment, and land acquisition projects, including referendum capital expenses) while simultaneously maintaining current service and staffing levels, there will be budget deficits in the coming years.

To ensure there is no deficit spending in the proposed 2027 operating budget while remaining aligned to EEP Plan strategy, staff is recommending using reserves to sustain parks and facilities. If the District does not maintain its assets or perform preventive maintenance of infrastructure, higher repair expenses and replacement costs will occur in the short-term and long-term future along with a hampered ability to provide the programs and services our customers expect.

In 2027, non-tax revenues are projected to increase, and staff propose capital project spending of $50,842,246 as compared to $56,577,050 in the 2026 Budget. This 10.1% decrease of $5,734,804 is primarily due to completing a referendum project in 2026 (i.e., Berens Park Artificial Turf Field Installation); budgeting lower project costs to complete referendum project construction in 2027 (e.g., WCC); and completing larger scale non-referendum projects in 2026 (e.g., Berens Park Tennis Court Replacement, Plunkett Park Baseball and Paving Improvements, etc.).

In accordance with the District's long-term financial planning, staff recommend using reserves, property tax revenue, debt proceeds, grant funds, and partnership agreement proceeds to fund twenty-eight (28) projects. Eight of these projects (94.3%) address new construction or major redevelopment ($47,924,246), including the referendum projects. Five projects (2.7%) are upgrades to current assets ($1,384,000), which include adding capacity, new features, or innovations. Thirteen of these projects (2.4%) are dedicated to asset management ($1,212,000) and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life. Two projects (0.5%) are for planning potential future capital projects ($247,000). The proposed capital budget also includes $75,000 for contingency expenses (0.1%) for unanticipated project emergencies and change orders.

The approach of seeking funding from sources external to the District and accumulating reserves for capital spending continues to be a necessity. On page 181 is an overview of the 2027 Capital Budget and 2027-36 Long-Range Capital Plan and page 217 for an overview of the District's debt.

Revenue Trends

Property Tax Revenue is a critical source of funding in the District's budget annually and historically has accounted for approximately 45.6% of budgeted revenues. As noted earlier, the EAV of property within the District increased in 2025 by 4.8% to $3,708,514,581 from the prior year of $3,540,012,410. For the 2026 tax levy, use of the three-year prior average change in EAV results in a projected increase in 2026 of approximately 7.3% in EAV. Total

new construction is estimated at approximately $27,199,624, which is also based on the prior three-year average of new construction. The applicable Consumer Price Index (CPI) for the 12-month period ending December 31, 2025, is 2.7%.

Based upon the aforementioned assumptions, the District's limiting rate (excluding SRA, Bond & Interest, and 2025 Referendum Bond) is calculated at 0.2295. After calculating the tax levy using this rate, the total increase in the aggregate extension would equate to $300,577 in additional tax dollars which excludes any changes to the SRA and Debt Service funds. This increase will assist in funding the following operating expenditures to be in the 2027 proposed budget:

- increased wages, services and supplies resulting from the start-up and opening of the new Wagner Community Center in 2027;
- inflationary cost increases that continue to impact many budget lines, with the 12-month inflation rate ending August 31, 2026 recorded at 3.4%; and
- sufficient funds for current and future preventive maintenance of the District's capital assets (estimated at just under $35.0 million over the next 10 years).

In addition to property tax revenue, diverse non-tax revenue sources (such as fees for programs, memberships and rentals) are critical to support the District's operation and, according to policy, are required to account for 55% of total revenues (excluding bond proceeds and transfers between funds). In the 2027 Proposed Budget, non-tax revenues are projected to be below the policy target, accounting for 46.9% of total revenues (as compared to 46.0% in 2026).

Staffing Changes

The proposed 2027 work plan recommends nine (9) new full-time and seventy-seven (77) new part-time positions as part of WCC Operating Plan implementation. The increased staffing levels are in Recreation, Facilities, Marketing & Communications, Human Resources & Risk, and Information Technology. As a result, overall staffing expenditures in the 2027 Proposed Budget are increasing by $958,785 (8.2%) as compared to 2026 primarily due to the proposed new positions as well as merit increases to recognize the contributions of all existing District staff (full-time, part-time, and seasonal). Full-time equivalents (FTEs) included in the 2027 Proposed Budget show a slight increase of 1.4% for the same reasons as noted above.

Organizational Culture

To retain our existing staff and continue being an employer of choice for prospective candidates, the District must continue fostering a strong organizational culture by implementing the EEP Plan Thriving Culture priority. This is proposed to be accomplished through the proposed EEP 2027 SWP tactic to conduct a comprehensive review of staff compensation to assess competitiveness and alignment with organizational needs.

Conclusion

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

The proposed budget for the District's 107th year reflects its mission to ***Enrich Lives while Having Fun*** and illustrates the District's continued commitment to fiscal responsibility and being responsive to residents' needs. The budget process once again included input from a large cross-section of staff, and I would like to thank all those who participated for their contributions. Their knowledge, expertise and dedicated effort have been critical in ensuring that this Budget reflects the priorities of the Board and the residents we serve. In particular, Barbara Stembridge, Director of Finance, Laura Guttman, Director of Strategy & Planning, and Nimfa Melesio, Executive Assistant, have been instrumental in the development and coordination of this Budget. Finally, your consistent support, encouragement and sound policy making decisions ensure proper oversight at the elected/community level.

I recommend your approval of the 2027 Proposed Budget, and we look forward to your questions and comments.

Thank you,

James W. Rogers
Executive Director



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2027 Elmhurst Park District Proposed Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2027 operating, debt, and capital budgets. The 2027 Proposed Budget shows a net deficit of $47,755,243, with $49,007,491 in cash and investments being spent down for operations and capital projects. The operating budget shows a net operating surplus[1] of $560,748, driven mainly by surpluses in the Recreation ($148,678), Special Recreation Association ($142,927), and Sugar Creek Golf Course ($313,499) Funds. The Capital Improvement Fund exhibits a net deficit of $426,000 primarily due to the spending down of reserves (from prior-year revenues) for capital projects, including the Jaycee Tot Lot playground replacement, Crestview Park Master Plan Phase 1 Implementation, and Wilder Park South Master Plan Construction.

	2027 Budget Revenues	2027 Budget Expenditures
General	5,201,218	6,055,609
IMRF	449,600	429,782
FICA	837,450	924,857
Liability	530,750	531,677
Audit	75,250	64,185
Recreation	13,772,232	15,059,445
Special Recreation Association	854,600	1,361,673
Museum	399,750	421,619
Sugar Creek Golf Course	1,544,042	1,718,543
Debt Service	7,425,974	7,458,658
Capital Improvement	3,812,001	4,238,001
Supplemental Referendum Activity	1,503,996	969,083
Paving & Lighting	206,271	208,245
Referendum	-	44,927,000
Total	**36,613,134**	**84,368,377**

	Revenues	Operating Expenditures	Operating Net[1]	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)**

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

Four-year Summary by Fund
(2024 Actual, 2025 Actual, 2026 Approved Budget, and 2027 Proposed Budget)

The Four-year Summary by Fund chart below compares 2024 Actual, 2025 Actual, 2026 Approved Budget, and 2027 Proposed Budget revenues and expenditures by fund, including the dollar and percent change between the 2026 and 2027 budgets. Total 2027 Proposed Budget revenue for all funds is $36,613,134, a decrease of 2.4% as compared to the 2026 Approved Budget and a 277.5% decrease when compared to 2025 actual revenue. The decrease from 2026 is primarily due to a 35.7% ($2,118,959) decrease in internal transfers related to capital projects. Total 2027 Proposed Budget expenditures for all funds are $84,368,377, a 6.9% decrease from the 2026 Approved Budget and a 144.0% increase over 2025 Actual expenditures. Expenditures reflect a decrease compared to the 2026 Approved Budget largely due to fewer referendum and capital projects scheduled. For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 81.

Revenue						
Fund/Fund	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
General Fund	5,214,158	5,223,273	5,315,536	5,201,218	(114,318)	-2.2%
IMRF Fund	55,351	270,733	426,420	449,600	23,180	5.4%
FICA Fund	757,532	766,547	855,145	837,450	(17,695)	-2.1%
Liability Fund	373,074	305,745	442,503	530,750	88,247	19.9%
Audit Fund	60,008	62,241	62,423	75,250	12,827	20.5%
Recreation Fund	11,465,234	12,740,836	12,581,423	13,772,232	1,190,809	9.5%
Special Recreation Association Fund	716,340	705,502	697,993	854,600	156,607	22.4%
Museum Fund	350,319	357,490	385,643	399,750	14,107	3.7%
Sugar Creek Golf Course Fund	1,422,175	1,609,472	1,459,614	1,544,042	84,428	5.8%
Total Operating Budget	**20,414,192**	**22,041,838**	**22,226,700**	**23,664,892**	**1,438,192**	**6.5%**
Debt Service Fund	1,440,860	7,495,786	7,464,110	7,425,974	(38,136)	-0.5%
Capital Improvement Fund	4,698,547	2,622,128	5,930,960	3,812,001	(2,118,959)	-35.7%
Paving & Lighting Fund	294,899	224,295	193,401	206,271	12,870	6.7%
Total Debt & Capital Budget	**6,434,306**	**10,342,209**	**13,588,471**	**11,444,246**	**(2,144,225)**	**-15.8%**
Total Operating, Debt & Capital Budget	**26,848,498**	**32,384,047**	**35,815,171**	**35,109,138**	**(706,033)**	**-2.0%**
Supplemental Referendum Activity Fund	-	2,529,404	1,697,485	1,503,996	(193,489)	-11.4%
Referendum Fund	-	91,561,879	-	-	-	0.0%
Total Referendum Budget	**-**	**94,091,283**	**1,697,485**	**1,503,996**	**(193,489)**	**-11.4%**
Grand Total Revenue Budget	**26,848,498**	**126,475,330**	**37,512,656**	**36,613,134**	**(899,522)**	**-2.4%**

Expenditures						
Fund/Fund	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
General Fund	5,130,469	5,358,336	6,751,999	6,055,609	(696,390)	-10.3%
IMRF Fund	300,003	423,015	425,094	429,782	4,688	1.1%
FICA Fund	639,826	723,482	853,673	924,857	71,184	8.3%
Liability Fund	369,187	396,957	443,268	531,677	88,409	19.9%
Audit Fund	52,345	56,731	62,931	64,185	1,254	2.0%
Recreation	12,156,112	11,708,994	15,031,432	15,059,445	28,013	0.2%
Special Recreation Association Fund	1,347,593	1,078,929	1,198,714	1,361,673	162,959	13.6%
Museum Fund	337,867	356,976	406,968	421,619	14,651	3.6%
Sugar Creek Golf Course Fund	1,273,667	1,265,824	1,510,983	1,718,543	207,560	13.7%
Total Operating Budget	**21,607,070**	**21,369,244**	**26,685,062**	**26,567,390**	**(117,672)**	**-0.4%**
Debt Service Fund	1,420,479	7,320,902	7,576,595	7,458,658	(117,937)	-1.6%
Capital Improvement Fund	4,764,330	3,065,126	5,779,560	4,238,001	(1,541,559)	-26.7%
Paving & Lighting Fund	124,876	50,251	448,040	208,245	(239,795)	-53.5%
Total Debt & Capital Budget	**6,309,685**	**10,436,279**	**13,804,195**	**11,904,904**	**(1,899,291)**	**-13.8%**
Total Operating, Debt & Capital Budget	**27,916,755**	**31,805,523**	**40,489,257**	**38,472,294**	**(2,016,963)**	**-5.0%**
Supplemental Referendum Activity Fund	-	941,870	870,466	969,083	98,617	11.3%
Referendum Fund	-	5,820,612	49,295,250	44,927,000	(4,368,250)	-8.9%
Total Referendum Budget	**-**	**6,762,482**	**50,165,716**	**45,896,083**	**(4,269,633)**	**-8.5%**
Grand Total Expenditure Budget	**27,916,755**	**38,568,005**	**90,654,973**	**84,368,377**	**(6,286,596)**	**-6.9%**
Grand Total Net	**(1,068,257)**	**87,907,326**	**(53,142,317)**	**(47,755,243)**	**(7,186,118)**	**13.5%**

Revenue by Source, Expenditures by Object, and Expenditures by Function
(2024 Actual, 2025 Actual, 2026 Approved Budget and 2027 Proposed Budget)

The *Revenues by Source* chart below illustrates the 2024 and 2025 Actual, 2026 Approved Budget, and 2027 Proposed Budget revenues by source, along with the dollar and percent change from 2026 to 2027. Overall, 2027 revenues are decreasing by 2.4% ($899,522) compared to the 2026 Approved Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2024 and 2025 Actual, 2026 Approved Budget, and 2027 proposed expenditures by function or by object respectively and the amount and percent change between 2026 Approved and 2027 Proposed Budget expenditures by function or by object respectively. Overall, 2027 expenditures, including capital, transfers, debt, and referendum projects, are decreasing by 6.9% ($6,286,596) compared to the 2026 Approved Budget. For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 109; for expenditures by object, refer to the Fund Summary section on page 81; and for expenditures by function, refer to the Expenditures by Function section on page 135.

Revenues by Source

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Taxes	10,686,390	16,897,461	17,086,232	17,580,290	494,058	2.9%
Advertising, Donations, Sponsorships	199,831	113,839	97,232	137,771	40,539	41.7%
Grants	1,103,330	25,000	190,000	410,000	220,000	115.8%
Program Fees	6,122,252	6,930,395	7,301,627	7,865,803	564,176	7.7%
Rentals	839,408	943,958	915,589	1,040,651	125,062	13.7%
Daily Uses, Memberships, Passes	3,286,178	3,799,268	3,710,679	4,010,154	299,475	8.1%
Merchandise Sales	234,691	252,219	210,844	229,610	18,766	8.9%
Transfers In	3,715,233	2,499,570	5,893,468	3,524,659	(2,368,809)	-40.2%
Bond, Insurance, Other Proceeds	139,151	91,413,222	-	-	-	0.0%
Interest	522,034	3,600,398	2,106,985	1,814,196	(292,789)	-13.9%
Total Revenues	**26,848,498**	**126,475,330**	**37,512,656**	**36,613,134**	**(899,522)**	**-2.4%**

Expenditures by Object

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Wages	9,491,485	10,346,307	11,659,414	12,618,199	958,785	8.2%
Services	6,155,710	6,926,927	8,301,642	9,031,407	729,765	8.8%
Repairs	224,937	304,187	307,425	293,380	(14,045)	-4.6%
Supplies	1,195,934	1,383,532	1,494,543	1,637,333	142,790	9.6%
Capital	6,007,800	9,720,225	56,577,050	50,842,246	(5,734,804)	-10.1%
Transfers Out/Debt	4,840,890	9,886,827	12,314,899	9,945,812	(2,369,087)	-19.2%
Total Expenses	**27,916,755**	**38,568,005**	**90,654,973**	**84,368,377**	**(6,286,596)**	**-6.9%**

Expenditures by Function

	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Park Board/Administration	870,081	901,430	933,048	986,953	53,905	5.8%
Finance	999,824	1,152,391	1,259,359	1,324,516	65,157	5.2%
Marketing & Communications	557,741	608,643	770,209	868,128	97,919	12.7%
Human Resources & Risk Management	294,063	305,238	354,212	480,431	126,219	35.6%
Information Technology	946,961	1,084,766	1,266,582	1,488,859	222,277	17.5%
Parks	2,228,418	2,383,122	2,647,718	2,839,024	191,306	7.2%
Facilities	3,389,662	3,891,680	4,351,673	4,715,907	364,234	8.4%
Recreation	5,187,164	5,815,646	6,953,158	7,408,143	454,985	6.5%
Special Use Facilities	1,832,276	2,021,827	2,302,866	2,496,503	193,637	8.4%
Sugar Creek Golf Course	758,447	773,558	914,199	961,855	47,656	5.2%
Capital / Debt / Transfers	10,852,119	19,629,705	68,901,949	60,798,058	(8,103,891)	-11.8%
Total Expenditures by Function	**27,916,755**	**38,568,005**	**90,654,973**	**84,368,377**	**(6,286,596)**	**-6.9%**
Net	**(1,068,257)**	**87,907,326**	**(53,142,317)**	**(47,755,243)**	**(7,186,118)**	**13.5%**

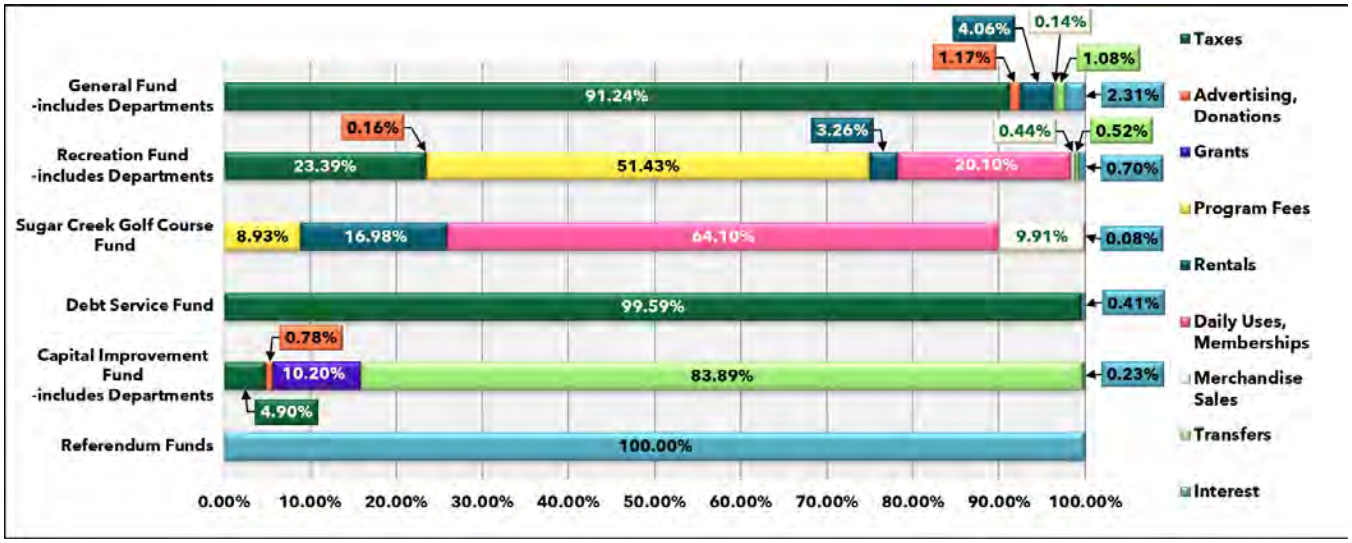
2027 Proposed Budget
Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the proposed 2027 revenues by source and expenditures by object/function by Fund. For a detailed analysis of revenues by source refer to the Revenue Analysis section on page 109; for expenditures by object, refer to the Fund Summary section on page 81; and for expenditures by function, refer to the Expenditures by Function section on page 135.

Revenues by Source	General Fund-includes Departments	Recreation Fund-includes Departments	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund-includes Departments	Referendum Funds	Total
Taxes	6,472,650	3,514,795	-	7,395,874	196,971	-	17,580,290
Advertising, Donations	83,050	23,471	-	-	31,250	-	137,771
Grants	-	-	-	-	410,000	-	410,000
Program Fees	-	7,727,940	137,863	-	-	-	7,865,803
Rentals	288,100	490,331	262,220	-	-	-	1,040,651
Daily Uses, Memberships	-	3,020,438	989,716	-	-	-	4,010,154
Merchandise Sales	10,100	66,467	153,043	-	-	-	229,610
Transfers	76,368	77,540	-	-	3,370,751	-	3,524,659
Bond, Insurance Proceeds	-	-	-	-	-	-	-
Interest	164,000	105,600	1,200	30,100	9,300	1,503,996	1,814,196
Total Revenues	**7,094,268**	**15,026,582**	**1,544,042**	**7,425,974**	**4,018,272**	**1,503,996**	**36,613,134**
Expenditures by Object							
Wages	2,772,902	9,143,763	528,543	-	-	172,991	12,618,199
Services	3,751,542	4,252,099	337,874	10,000	-	679,892	9,031,407
Repairs	39,500	206,930	41,750	-	-	5,200	293,380
Supplies	584,811	830,146	222,376	-	-	-	1,637,333
Capital	-	870,000	488,000	-	4,446,246	45,038,000	50,842,246
Transfers/Debt	857,355	1,539,799	100,000	7,448,658	-	-	9,945,812
Total Expenditures by Object	**8,006,110**	**16,842,737**	**1,718,543**	**7,458,658**	**4,446,246**	**45,896,083**	**84,368,377**
Net	**(911,842)**	**(1,816,155)**	**(174,501)**	**(32,684)**	**(427,974)**	**(44,392,087)**	**(47,755,243)**
Expenditures by Function							
Park Board/Administration	469,814	330,049	-	-	-	187,090	986,953
Finance	643,682	588,495	84,103	-	-	8,236	1,324,516
Marketing & Communciations	525,193	312,935	-	-	-	30,000	868,128
Human Resources & Risk Management	288,730	190,081	1,620	-	-	-	480,431
Information Technology	583,831	902,628	-	-	-	2,400	1,488,859
Parks	2,468,848	370,176	-	-	-	-	2,839,024
Facilities	1,509,717	2,492,868	82,965	-	-	630,357	4,715,907
Recreation	463,423	6,944,720	-	-	-	-	7,408,143
Special Use Facilities	195,517	2,300,986	-	-	-	-	2,496,503
Sugar Creek Golf Course	-	-	961,855	-	-	-	961,855
Capital/Transfer/Debt	857,355	2,409,799	588,000	7,458,658	4,446,246	45,038,000	60,798,058
Total Expenditures by Function	**8,006,110**	**16,842,737**	**1,718,543**	**7,458,658**	**4,446,246**	**45,896,083**	**84,368,377**
Net	**(911,842)**	**(1,816,155)**	**(174,501)**	**(32,684)**	**(427,974)**	**(44,392,087)**	**(47,755,243)**

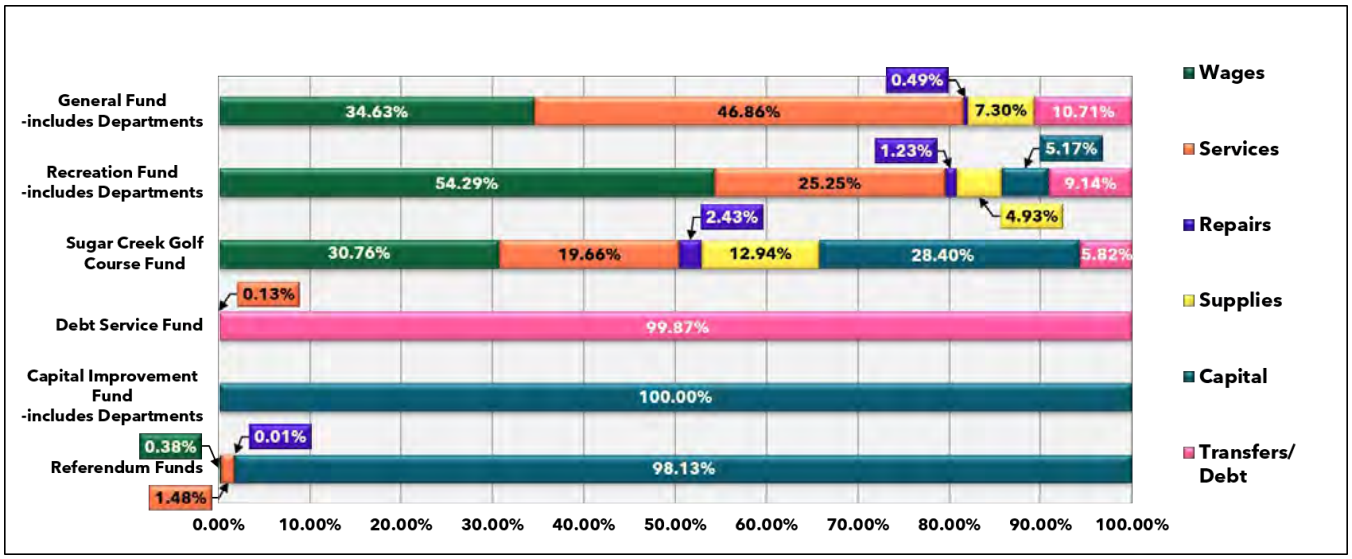
2027 Proposed Budget
Percent of Revenues by Source by Fund

The graph below illustrates the percentage of each revenue source for each Fund in the 2027 Proposed Budget.



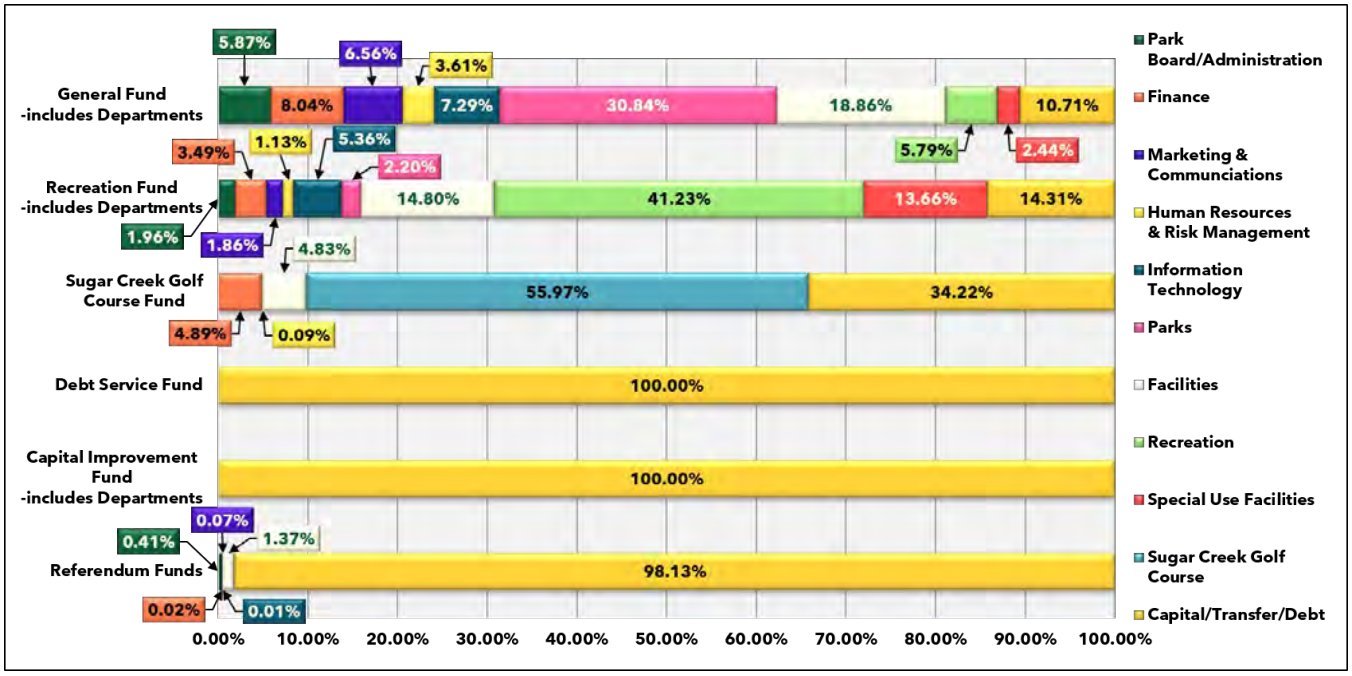
2027 Proposed Budget
Percent of Expenditures by Object by Fund

The graph below illustrates the percentage of expenditures by object for each Fund in the 2027 Proposed Budget.



2027 Proposed Budget
Percent of Expenditures by Function by Fund

The graph below shows the percentage of 2027 Proposed Budget expenditures by function for each fund.





2027 Proposed Budget
Revenues by Source and Expenditures by Object and Function by Fund[2]

The chart below illustrates the proposed 2027 revenues by source and expenditures by object/function by Fund (General, Recreation, and SRA Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 109; for expenditures by object, refer to the Fund Summary section on page 81; and for expenditures by function, refer to the Expenditures by Function section on page 135 of the budget document.

Revenues by Source	General Fund	IMRF Dept	FICA Dept	Liability Dept	Audit Dept	Recreaiton Fund	SRA Dept
Taxes	4,606,500	445,500	816,750	529,650	74,250	2,277,295	841,500
Donations, Advertising, Sponsorship	83,050	-	-	-	-	23,071	-
Grants	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	7,727,590	-
Rentals	288,100	-	-	-	-	490,331	-
Passes, Memberships, Daily Uses	-	-	-	-	-	3,020,438	-
Merchandise Sales	10,100	-	-	-	-	66,467	-
Transfers	76,368	-	-	-	-	77,540	-
Bond Proceeds	-	-	-	-	-	-	-
Interest	137,100	4,100	20,700	1,100	1,000	89,500	13,100
Total Revenues by Source	**5,201,218**	**449,600**	**837,450**	**530,750**	**75,250**	**13,772,232**	**854,600**
Expenditures by Object							
Salaries & Wages	2,677,775	-	-	63,567	31,560	8,734,240	253,218
Services	1,896,168	429,782	924,857	468,110	32,625	3,894,910	269,505
Repairs	39,500	-	-	-	-	191,000	-
Supplies	584,811	-	-	-	-	777,036	950
Capital	-	-	-	-	-	-	838,000
Transfers/Debt	857,355	-	-	-	-	1,462,259	-
Total Expenditures by Object	**6,055,609**	**429,782**	**924,857**	**531,677**	**64,185**	**15,059,445**	**1,361,673**
Net	**(854,391)**	**19,818**	**(87,407)**	**(927)**	**11,065**	**(1,287,213)**	**(507,073)**
Expenditures by Function							
Park Board/Administration	357,714	40,159	49,313	11,314	11,314	307,421	22,628
Finance	134,845	18,438	22,641	414,887	52,871	570,243	-
Marketing & Communications	475,825	22,159	27,209	-	-	310,285	750
Human Resources & Risk Management	146,080	16,685	20,489	105,476	-	190,081	-
Information Technology	518,796	29,191	35,844	-	-	902,628	-
Parks	2,280,735	76,514	111,599	-	-	167,426	-
Facilities	1,283,359	93,422	132,936	-	-	2,439,699	14,969
Recreation	900	86,971	375,552	-	-	6,459,394	485,326
Special Use Facilities	-	46,243	149,274	-	-	2,250,009	-
Sugar Creek Golf Course	-	-	-	-	-	-	-
Capital/Transfers/Debt	857,355	-	-	-	-	1,462,259	838,000
Total Expenditures by Function	**6,055,609**	**429,782**	**924,857**	**531,677**	**64,185**	**15,059,445**	**1,361,673**
Net	**(854,391)**	**19,818**	**(87,407)**	**(927)**	**11,065**	**(1,287,213)**	**(507,073)**

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

2027 Proposed Budget
Revenues by Source and Expenditures by Object and Function by Fund[3] (continued)

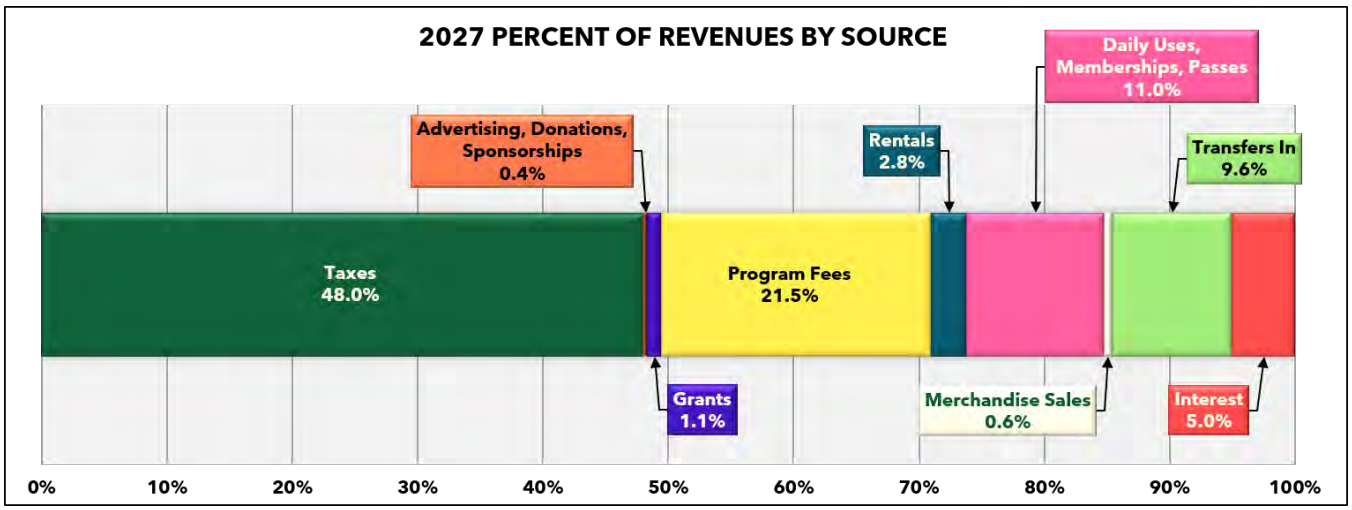
The chart below illustrates the proposed 2027 revenues by source and expenditures by object/function by Fund (Museum, Sugar Creek Golf Course, Debt Service, Capital Improvement, and Referendum Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 109; for expenditures by object, refer to the Fund Summary section on page 81; and for expenditures by function, refer to the Expenditures by Function section on page 135 of the budget document.

Revenues by Source	Museum Dept	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	Supplemental Referendum Activity Dept	Paving & Lighting Dept	Referendum Dept	Total
Taxes	396,000	-	7,395,874	-	-	196,971	-	17,580,290
Donations, Advertising, Sponsorship	400	-	-	31,250	-	-	-	137,771
Grants	-	-	-	410,000	-	-	-	410,000
Program Fees	350	137,863	-	-	-	-	-	7,865,803
Rentals	-	262,220	-	-	-	-	-	1,040,651
Passes, Memberships, Daily Uses	-	989,716	-	-	-	-	-	4,010,154
Merchandise Sales	-	153,043	-	-	-	-	-	229,610
Transfers	-	-	-	3,370,751	-	-	-	3,524,659
Bond Proceeds	-	-	-	-	-	-	-	-
Interest	3,000	1,200	30,100	-	1,503,996	9,300	-	1,814,196
Total Revenues by Source	**399,750**	**1,544,042**	**7,425,974**	**3,812,001**	**1,503,996**	**206,271**	**-**	**36,613,134**
Expenditures by Object								
Salaries & Wages	156,305	528,543	-	-	172,991	-	-	12,618,199
Services	87,684	337,874	10,000	-	677,892	-	2,000	9,031,407
Repairs	15,930	41,750	-	-	5,200	-	-	293,380
Supplies	52,160	222,376	-	-	-	-	-	1,637,333
Capital	32,000	488,000	-	4,238,001	113,000	208,245	44,925,000	50,842,246
Transfers/Debt	77,540	100,000	7,448,658	-	-	-	-	9,945,812
Total Expenditures by Object	**421,619**	**1,718,543**	**7,458,658**	**4,238,001**	**969,083**	**208,245**	**44,927,000**	**84,368,377**
Net	**(21,869)**	**(174,501)**	**(32,684)**	**(426,000)**	**534,913**	**(1,974)**	**(44,927,000)**	**(47,755,243)**
Expenditures by Function								
Park Board/Administration	-	-	-	-	187,090	-	-	986,953
Finance	18,252	84,103	-	-	8,236	-	-	1,324,516
Marketing & Communications	1,900	-	-	-	30,000	-	-	868,128
Human Resources & Risk Management	-	1,620	-	-	-	-	-	480,431
Information Technology	-	-	-	-	2,400	-	-	1,488,859
Parks	202,750	-	-	-	-	-	-	2,839,024
Facilities	38,200	82,965	-	-	628,357	-	2,000	4,715,907
Recreation	-	-	-	-	-	-	-	7,408,143
Special Use Facilities	50,977	-	-	-	-	-	-	2,496,503
Sugar Creek Golf Course	-	961,855	-	-	-	-	-	961,855
Capital/Transfers/Debt	109,540	588,000	7,458,658	4,238,001	113,000	208,245	44,925,000	60,798,058
Total Expenditures by Function	**421,619**	**1,718,543**	**7,458,658**	**4,238,001**	**969,083**	**208,245**	**44,927,000**	**84,368,377**
Net	**(21,869)**	**(174,501)**	**(32,684)**	**(426,000)**	**534,913**	**(1,974)**	**(44,927,000)**	**(47,755,243)**

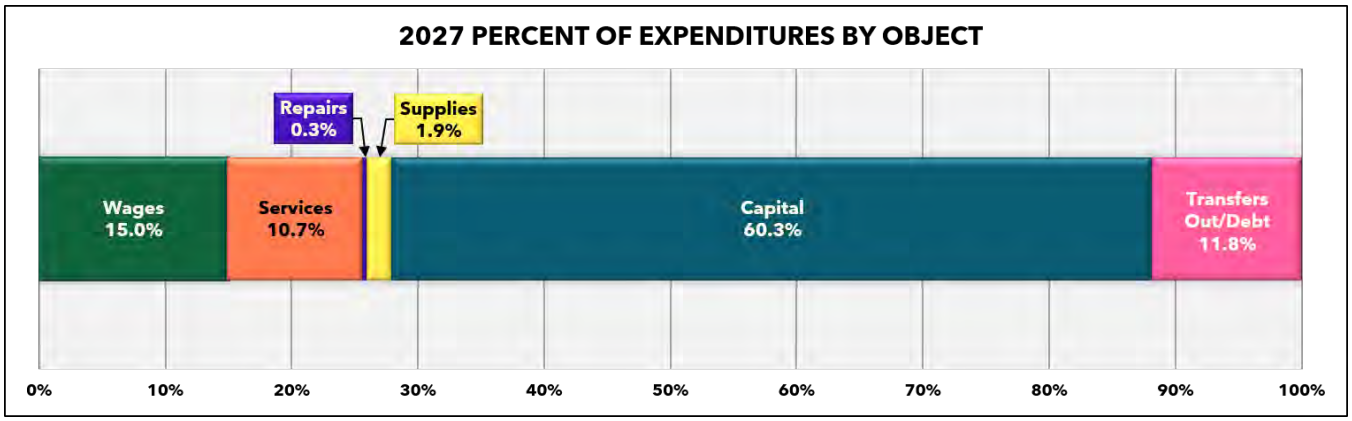
[3]The "Total" column in the chart above shows the combined revenues by source and expenditures by object category and function, and incorporates the funds listed in the chart on the previous page.

Elmhurst Park District 2027 Proposed Budget

Sources and Uses of Funds



The above revenue chart illustrates the percent distribution of revenues by source.



The above expenditure chart illustrates the percent distribution of expenditures by object.

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

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

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

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

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

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

Demographics: Using U.S. Census data, the Park District's population is approximately 47,260. The percentage of people under age 20 is 26.9%, the median age is 42 years, and the percentage of the population over 75 is 7.9%. The median household income is $126,533 with less than 6% of the population below the federal poverty line. According to 2023 U.S. Census data for the City of Elmhurst, the number of housing units in the City's boundaries is 17,753.

Real Estate: The equalized assessed valuation (EAV) of real estate for 2025 is $3,708,514,581.

Tax Rate: The tax rate for levy year 2026 is proposed at 0.4368 per $100 of assessed value.

Bond Rating: Moody's Rating Service issued the District a bond rating of Aa1 in 2025.

Fiscal Year Budget: The 2027 Proposed Budget is $84,368,377. The fiscal year is January 1 to December 31.

Park Resources: The Park District manages nearly 460 acres of parkland within 30 parks ranging in size from small neighborhood parks to large community parks with facilities for softball, baseball, soccer, tennis, pickleball, basketball and playgrounds. Within the parks system, the District also maintains and operates the Wilder Park Conservatory and Museum,

and the Elizabeth Friendship Walk, which features flowers, exotic foliage, and tropical plants and Canine Corner Dog Park. The District is also responsible for the operation of the Courts Plus Fitness Center (multi-use fitness facility with indoor pool), Wilder Mansion (conference, banquet and community meeting center), and Sugar Creek Golf Course (9-hole, par 32 course and driving range) jointly owned and operated by the Elmhurst Park District and the Village of Villa Park.

Programs and Services: The District offers a diversity of recreational opportunities including sports, specialized summer camps, gymnastics programs, preschool programs, before and after school child activity programs, and performing arts classes. The Wagner Community Center (WCC) has traditionally housed many recreation programs, including the District gymnastics center, while the Kies Recreation Center primarily hosts adult programs, along with some offerings for all ages. However, for a majority of 2027, while the WCC is being replaced, a rental property at 185 Industrial Drive has temporarily hosted dance classes, gymnastics, and Recreation staff offices The District is a member of the Gateway Special Recreation Association, which provides recreational services for children and adults with disabilities. Additionally, the District has two outdoor, heated community pools and offers swimming lessons at both locations. The District also operates The Hub with batting cages, spray ground and a concession building.

Organizational Structure and Staffing: The District has ten functional areas that include Administration, Finance, Marketing & Communications, Human Resources & Risk Management, Information Technology, Parks, Facilities, Recreation, Special Use Facilities, and Sugar Creek Golf Course. The Park District currently employs 82 full-time and approximately 440 part-time and seasonal workers.

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

Awards:

- The National Gold Medal Award for Excellence in Park and Recreation Management Finalist (2006-08, 2010-11).
- Illinois Distinguished Agency (accreditation from Illinois Association of Park Districts and Illinois Park and Recreation Association (IPRA)) (1999-2005). Reaccredited (2006-2011, 2012-2017, 2019-2024, 2026-2031).
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award (2007-2026).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2024).
- Park District Risk Management Association Loss Control Review Award (Level A accreditation) (2002-2004). Reaccredited (2005, 2008, 2012, and 2016).
- American Planning Association Illinois Chapter Community Outreach Award: Vision 2020 Plan (2018).

- American Society of Landscape Architects-IL Chapter Communications Honor Award: Vision 2020 Plan (2017).
- Governor's Sustainability Award (2010-11), Finalist (2013) and Honorable Mention (2014).
- United States Tennis Association (USTA) Outstanding Facility Award (2019).
- Recipient of "Chicago Tribune's Top Workplaces" (2019).
- Elmhurst Chamber of Commerce "Good Works Award" (2021).
- IPRA Outstanding Facility or Park Award: Centennial Park (2022), Wilder Mansion redevelopment (2009), East End Pool redevelopment (2008), Berens Park renovation (2004), Courts Plus expansion (2003), Norman P. Smalley Pool (2000), Safety Town (1999).
- IAPD Best of the Best Award: Intergovernmental Cooperation (collaborative effort between the District and the City of Elmhurst resulting in Metropolitan Family Services of DuPage moving to Mary E. Kies Recreation Center) (2022).
- Sugar Creek Golf Course Creek Restoration: American Public Works Association (APWA) Public Works Project of the Year Award (2024); DuPage Monarch Project Jane Foulser Habitat Award (2024).
- Ray Graham Association Monarch Effect Award - long-time partnership in supporting inclusivity for people with disabilities (2024)
- Certified Audubon Cooperative Sanctuary (2026) recognizing Sugar Creek Golf Course's ongoing commitment to environmental stewardship and sustainability.

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

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

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

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

On September 6, 2003, the Elmhurst Park District opened the Joanne B. Wagner Community Center. This District-owned facility filled a significant community need by providing a venue for indoor programming. The redevelopment and opening of Berens Park and The Hub in 2004 came just in time for the District's 85th anniversary. In 2003, following a land exchange agreement between the District and the City of Elmhurst, the new Elmhurst Public Library opened at the north end of Wilder Park. In 2007, the City formally transferred ownership of Wilder Mansion, the former library, to the District. The original 1860 home was remodeled while preserving its historic architectural features and now provides an additional 14,000 square feet of multi-use community space.

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

In 2019, the District acquired 2.92 acres at 155 E. St. Charles Road to develop a park in a neighborhood identified as lacking park space. The purchase included the former Redeemer Center, an 11,800-square-foot building that would later be repurposed as an Adult/Senior Center. In 2020, the District marked its 100th anniversary. Although the COVID-19 pandemic limited celebrations, the Park Board dedicated the St. Charles Road property as Centennial Park in July, named in honor of the District's 100th anniversary. It was the first new park in Elmhurst in more than three decades. In early 2021, the District sold the Abbey to Elmhurst Community Unit School District 205. Proceeds from the sale were used in 2021–22 to renovate the former Redeemer Center, now the Kies Recreation Center, and to build Centennial Park and its playground.

Also in 2021-22, the Park District acquired ownership of four parcels of property (three through a transfer from the City of Elmhurst) totaling just over an acre of land on Monterey Avenue in the Pick Subdivision, resulting in the establishment of another new park named Pick Park. In 2024, a new playground was opened at Pick Park.

In 2024, voters approved an $89.95 million referendum to replace the WCC, build a bandshell and permanent restrooms in Wilder Park, build permanent restrooms at Crestview Park, Eldridge Park and along the Prairie Path, and add an artificial turf field at Berens Park.

In 2025, staff and programs were moved out of the old WCC and demolition was completed. A temporary location was leased to house dance, gymnastics, and Recreation staff offices located at 185 Industrial Drive. Construction began on the permanent restrooms at Eldridge Park that year and was completed in early 2026.

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

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

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

PARKS

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

FACILITIES

A Administrative Office
B Mary E. Kies Recreation Center
C Courts Plus Fitness Center
D The Hub at Berens Park
E Joanne B. Wagner Community Center CLOSED
F Eldridge Park Recreation Building
G Normal P. Smalley Pool/Skate Park
H East End Pool
I Maintenance Facility
J Safety Town/The Depot
K Sugar Creek Golf Course
L Butterfield Park Recreation Building
M Crestview Park Recreation Building
N Wilder Park Recreation Building
O Wilder Mansion
P Wilder Park Conservatory & 225 Prospect Building
Q Ray Graham Association: Community Learning Center
R 185 Industrial Drive

SCHOOLS

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



Demographic and Economic Statistics – Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2016	46,387	2,194,058,713	47,299	4.70%
2017	46,387	2,220,870,399	47,877	3.70%
2018	46,662	2,292,457,398	49,129	3.20%
2019	46,749	2,586,481,923	55,327	2.70%
2020	45,556	2,636,826,836	57,881	7.10%
2021	45,786	2,773,198,218	60,569	7.10%
2022	45,326	2,764,867,777	61,000	3.40%
2023	45,272	3,306,893,240	73,045	3.00%
2024	45,336	3,420,873,216	75,456	4.60%
2025	47,260	3,593,519,196	76,037	4.00%

Data Source: Elmhurst School District 205 and City of Elmhurst

Principal Employers – Current and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)

	2025			2016		
Employer	Employees	Rank	Employees as a Percentage of District Population	Employees	Rank	Employees as a Percentage of District Population
Edwards-Elmhurst Healthcare	2,800	1	6.04%	2,173	1	4.68%
Elmhurst CUSD #205	1,192	2	2.57%	1,158	2	2.50%
McMaster-Carr Supply Co	800	3	1.72%	850	3	1.83%
Elmhurst University (formerly College)	773	4	1.67%	600	4	1.29%
Semblex Corporation	325	5	0.70%			
Brandenburg Industrial Service Co.	300	6	0.65%			
City of Elmhurst	291	7	0.63%			
FedEx Freight, Inc.	200	8	0.43%			
Superior Ambulance	200	9	0.43%			
Power Distributing, LLC	180	10	0.39%			
Duchossois Industries, Inc				450	5	0.97%
The Chamberlin Group				350	6	0.75%
Sterling Engineering, Inc				320	7	0.69%
Patten Industries, Inc				275	8	0.59%
Laboratory Corp. of America				250	9	0.54%
Superior Sound, Inc				250	10	0.54%
Total	7,061		15.22%	6,676		14.39%
Total Population			47,260			46,387

Data Source: Elmhurst School District 205 and City of Elmhurst

Principal Property Taxpayers – Current Year and Nine Years Ago
December 31, 2025 (Unaudited)

	2025 Fiscal Year			2016 Fiscal Year		
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
McMaster-Carr Supply Co	$ 31,212,474	1	0.91%	$ 14,503,310	2	0.71%
Three Galleria Tower	25,658,010	2	0.75%	17,472,610	1	0.85%
LMV II Elmhurst Holdings	18,340,544	3	0.54%			
Morningside Elmhurst LLC	16,105,118	4	0.47%			
RREEF CPIF 635 W Lake St	15,392,674	5	0.45%			
100 North Addison LLC	14,425,986	6	0.42%			
Brixmor Elmhurst Crossing	14,381,722	7	0.42%			
Bellweather Enterprise	11,688,542	8	0.34%			
VYNE on Haven Owner LLC	9,555,295	9	0.28%			
AIMCO Elm Creek Townhomes	8,885,496	10	0.26%			
Federal Construction LLC				10,485,130	4	0.51%
Royal Management Corporation				7,355,960	5	0.36%
Horizon Group VII LLC				5,765,330	6	0.28%
Korman/Lederer & Associates				4,984,640	7	0.24%
678 North York St LLC				4,646,820	8	0.23%
Elmhurst Memorial Healthcare				4,403,570	9	0.22%
VIP Elmhurst II LLC				4,396,570	10	0.21%
	$ 165,645,861		4.84%	$ 74,013,940		3.61%

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

Data Source: City of Elmhurst

Capital Asset Statistics - December 31, 2025 (Unaudited)

Function/Program	2016	2017-2018 unchanged	2019	2020	2021	2022-2023 unchanged	2024*	2025
Parks and Recreation								
Parks								
Total Acreage	464	468	471	475	474	474	458	458
Number of Parks	28	28	28	29	29	29	29	30
Facilities (Number)								
Playground	18	18	18	19	18	18	20	20
Indoor Swimming Facilities	1	1	1	1	1	1	1	1
Outdoor Swimming Facilities	2	2	2	2	2	2	2	2
Spray ground	1	1	1	1	1	1	2	2
Miniature Golf	1	1	1	1	1	1	1	1
Conservatory/Museum	1	1	1	1	1	1	1	1
Lagoon	1	1	1	1	1	1	1	1
Outdoor Skating Area	1	1	1	1	1	1	1	1
Cross Country Ski Trails	2	2	2	2	2	2	-	-
Community Center	1	1	1	1	1	1	1	-
Football/Soccer Fields	26	26	26	26	26	26	34	34
Ball Diamonds	28	28	28	28	28	28	27	27
Climbing Wall	1	1	1	1	1	1	1	1
Racquetball Courts	3	3	3	3	3	3	3	3
Tennis Courts-Indoor	6	6	6	6	6	6	6	6
Tennis Courts-Outdoor	27	27	27	27	27	27	18	18
Picnic Areas	12	12	12	12	12	12	28	28
Outdoor Basketball Courts	13	13	13	13	13	13	11	11
Sled Hill	4	4	4	4	4	4	4	4
Café/Concession Stands	6	5	4	4	4	4	5	5
Roller Hockey Courts	3	3	3	3	3	3	1	1
Skateboard Park	1	1	1	1	1	1	1	1
Community Garden	1	1	1	1	1	1	1	1
Senior Center	1	1	1	1	-	1	1	1
Health and Fitness Center	1	1	1	1	1	1	1	1
Walking/Biking Trails	5	5	5	5	5	5	8	8
Historical Structure	1	1	1	1	1	1	1	1
Synthetic Turf Fields	2	2	2	2	2	2	2	2
Garden Plots	75	51	51	51	51	51	52	52

Data Source: District Records

*Updated during the development of Elevate Elmhurst Parks Plan

Elevate Elmhurst Parks Plan

The Board of Park Commissioners and staff update the District's Comprehensive and Strategic Plans using a process that includes community feedback, a needs assessment, defining future priorities, and creating an action plan. By undergoing this process, the Board prepares for future community needs along with clarifying organizational direction for focused decision-making. Since the inception of the District's first Comprehensive Plan and Strategic Plan, the Board and staff have implemented projects, programs, and initiatives based on the priorities articulated during the planning process.

Development of Elevate Elmhurst Parks Plan

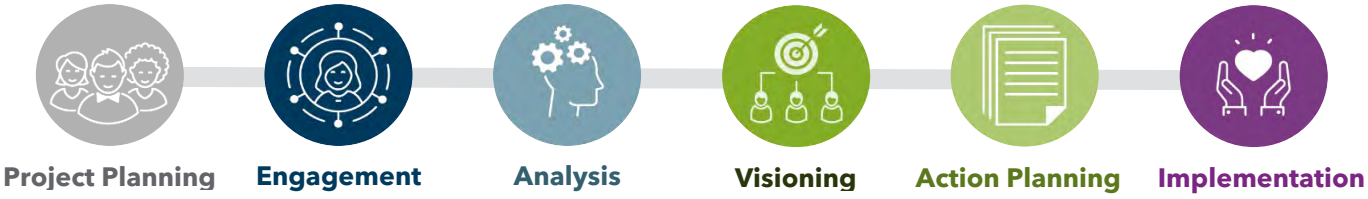
Overview: In 2023-24, the District undertook the Elevate Elmhurst Parks planning process to update the District's 2018-23 Vision 2020 Comprehensive Plan and Strategic Plan. While a Comprehensive Plan and a Strategic Plan are unique in their purpose and scope, they have interrelated goals and development processes. Therefore, the Board and staff combined them into a single guiding Elevate Elmhurst Parks (EEP) Plan. The Plan incorporates broad priorities, goals, and objectives for comprehensive planning (e.g., physical asset and program improvements) and strategic planning (e.g., financial, internal operations, communications, human resources, etc.).

Planning Process: The Board and staff developed the EEP Plan using a process that included:

- Gathering and reviewing community feedback;
- Conducting demographic, park, facility, program, organizational, and financial assessments;
- Creating the community's future vision of park and recreation services; and
- Developing an action plan to implement the future vision.

The Board approved the EEP Plan on February 26, 2024. Having a community-focused and data-driven Plan that defines future priorities, the Board and staff have clear organizational direction for focused decision making, financial and work planning, and resource allocation. To be good stewards of taxpayer dollars, it not only takes financial discipline, but adherence to the priorities driven by the community as articulated in the Plan. To review the Plan, go to https://www.epd.org/ElevateElmhurstParks.

Elevate Elmhurst Parks Process Six Phases
April 2023-February 2024



District Strategy

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

Staff then developed **objectives** (broad statements describing what the District must achieve to execute strategy) and **tactics** (programs, activities, projects, or actions) to outline what needs to be accomplished to address priorities and goals and the specific actions to take to implement them. The objectives and tactics reflect EEP findings and recommendations.



Elevate Elmhurst Parks (EEP) Strategic Work Plan (SWP)

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

SWP Monitoring and Review: As part of the Board's governance and to ensure the Plan remains relevant and effective as a long-range planning tool and responsive to the community's changing needs, the Board and staff review the SWP at least annually. As a result, it evolves based on ongoing shifts, opportunities, and challenges in the District's operating, economic, and political environments. The Board and staff also monitor and report progress

on the SWP bi-annually (in the Board's Mid-year and Year-end Elevate Elmhurst Parks Progress Reports) to track the implementation status of Plan priorities and goals.

2027 SWP Development: As in previous years, the annual SWP review and update occurred prior to preparing the 2027 Budget to allocate adequate resources to address Plan priorities. To develop the proposed 2027 SWP, staff critically reviewed the District's progress towards completing 2026 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the EEP Plan. The 2027 SWP outlines the next steps for EEP Plan implementation to meet community and employee 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, and strengthening organizational culture.

The Board reviewed (August 10, 2026) and reached preliminary consensus (August 24, 2026) on the proposed 2027 SWP tactics for 2027 budget and work planning. The Board will formally approve the 2027 SWP as part of the 2027 Budget document (proposed SWP on pages 44-47). Department/function-specific work plan projects/initiatives are included in the department/function 2027 Work Plan sections in the Expenditures by Function section of this document.



Elevate Elmhurst Parks
2027 Strategic Work Plan
Mission, Vision, Values, Priorities, Goals, and Objectives

Mission	We enrich lives while having fun!
Vision	To be a national leader in providing memorable parks and recreation experiences to our community
Values	
Community Focused **Customer Service Excellence** **Integrity** **Fun** **Belonging**	At the end of the day, it's all about the community we serve. We will exceed customer expectations and present the 'wow' moment. We are committed to doing the right thing, the right way. We will bring energy, excitement, and passion to what we do every day. We will foster a culture where all employees feels valued.
Priorities and Goal Statements	**Objectives**
Invigorated Parks **Enhance park amenities and open spaces**	IP1: Invest in new park amenities
	IP2: Modernize current park amenities
	IP3: Expand open space
	IP4: Support park operations
Vibrant Facilities **Expand and upgrade facilities**	VF1: Add new indoor programming facilities/spaces
	VF2: Modernize current facilities/spaces for maintenance and programming
	VF3: Ensure staff workspaces meet evolving needs
Dynamic Offerings **Expand program and service experiences**	DO1: Integrate data-driven program/service analysis to guide program planning and execution
	DO2: Offer innovative programs and services that include a diverse array of audiences
Engaged Community **Increase opportunities for communication and collaboration**	EC1: Expand transparency through communication and feedback initiatives
	EC2: Implement strategies to foster a culture of belonging for community members
	EC3: Strengthen and grow partnerships
Stronger Finances **Grow Fiscal Capacity**	SF1: Prepare for future fiscal impacts and opportunities
	SF2: Secure alternate revenue to address community priorities
	SF3: Increase financial communications regarding outlook and capacity
	SF4: Implement operational improvements to increase effectiveness and maximize financial resources
Thriving Culture **Foster a culture where every employee feels valued**	TC1: Enhance employee development opportunities
	TC2: Improve employee communication between departments and staff levels
	TC3: Continue fostering a culture of belonging
	TC4: Enhance employee benefits, compensation, and recognition to remain competitive with market and ensure equity

2027 STRATEGIC WORK PLAN TACTICS

Year 4								
Priority	**Objective**	**Tactic**	**Anticipated Start**	**Anticipated Completion**	**Cost Range**	**Lead**	**Staff Groups**	**Implementation Goal**
IP	IP1	Complete Prairie Path Restroom Building construction	September-26	May-27	$$$	Director of Referendum Project Construction	Facilities	Complete construction based on Park Board approval of year-round restroom building near the Prairie Path with substantial completion by December 2026 and grading and restoration by May 2027.
IP	IP1	Complete Wilder Park bandshell construction	February-27	November-27	$$$$$	Director of Referendum Project Construction	Facilities, Parks, Recreation, Special Use Facilities	Complete City of Elmhurst Planned Unit Development process, bid process, permitting, and construction of Wilder Park bandshell.
IP	IP1	Complete Wilder Park South Master Plan construction	February-27	November-27	$$$$$	Director of Referendum Project Construction	Parks, Facilities	Implement Wilder Park South Master Plan and complete construction (in conjunction with Wilder Park bandshell construction), including a new pergola, catenary lighting, accessible seating, pickleball lines on the tennis courts, and refreshed landscaping.
IP	IP2	Complete Wilder Park Recreation Building redevelopment	September-27	December-27	$$$$	Director of Referendum Project Construction	Recreation, Facilities	Complete permitting, issue for bid, and complete construction.
IP	IP1	Complete Crestview Park Master Plan Phase 1 construction, including replacing playground and constructing restroom building	November-26	May-27	$$$$$	Assistant Director/Director of Parks	Administration, Parks, Marketing & Communications, Facilities	Complete Master Plan Phase 1 implementation, including playground renovation, pathway extensions/improvements, backstop replacements, and shade structures and seating, along with the construction of new year-round restroom facility.
IP	IP2	Complete Jaycee Tot Lot construction	March-27	May-27	$$$	Assistant Director/Director of Parks	Parks, Marketing & Communications	Complete implementation of the approved Tot Lot Master Plan design from bidding through construction.
IP	IP2	Develop Eldridge Park west playground and basketball court redevelopment plan	April-27	June-27	$	Assistant Director/Director of Parks	Parks, Marketing & Communications, Recreation, Facilities	To develop a master plan prior to playground replacement in 2028, complete a topographic survey, plan development, open houses to garner community input, and presentation of the draft master plan to the Park Board for review and approval.
IP	IP2	Complete Berens Park artificial turf fields C & D renovation engineering	January-27	May-27	$$$	Assistant Director/Director of Parks	Parks	Complete engineering services for the removal and replacement of Berens Park fields C and D artificial turf along with upgrading perimeter amenities including goals, netting system, spectator seating, and player benches.
VF	VF1	Complete Wagner Community Center construction	January-26	September-27	$$$$$	Director of Referendum Project Construction	Recreation, Marketing & Communications, Facilities, Parks	Complete construction, which began in 2025, including interior construction, plumbing, carpentry, interior finishes, painting, drywall mill work, lighting, doors, gym equipment, window treatments, gym partitioning, exterior landscaping, and playground; purchase and install furniture, fixtures, and equipment, including but not limited to facility, gymnastics, and turf sports equipment, maintenance lifts, indoor artificial turf, IT hardware, alarms, building wide furniture, bleachers, and interior signage.
VF	VF2	Complete Courts Plus spa replacement	June-27	September-27	$$$	Director of Facilities	Facilities, Special Use Facilities	Replace and update spa, which includes the tub, piping, mechanicals, and pool control systems.
VF	VF2	Complete Courts Plus facility assessment	December-26	July-27	$$$	Director of Facilities & Director of Strategy & Planning	Administration, Facilities, Special Use Facilities, Marketing & Communications	To determine facility improvement priorities and guide long-range capital planning, complete a comprehensive facility assessment of Courts Plus working with Dewberry and Center for Government Studies, including a facility condition assessment, utilization assessment, an interior finish study, and engagement.

2027 BUDGET:
LONG-RANGE PLANNING

Priority	Objective	Tactic	Anticipated Start	Anticipated Completion	Cost Range	Lead	Staff Groups	Implementation Goal
VF	VF3	Complete Wilder Park horticulture outdoor workspace improvements	February-27	October-27	$$	Director of Referendum Project Construction	Parks, Facilities	As part of Wilder Park South Master Plan construction, complete horticulture outdoor workspace improvements, including new fencing, gates, dumpster enclosure, additional material storage bins, and secure parking for vehicles.
DO	DO1	Complete optimization of program offerings and scheduling to improve fill rates across all programs	September-25	December-27	$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities	Increase the overall average program fill rate from the 62% baseline to at least 70% by the end of 2027 through registration, waitlist and cancellation analysis, program consolidation, schedule and capacity adjustments, targeted marketing, and ongoing evaluation of underperforming and high-demand offerings and use findings to inform future program schedules, capacities, and expansion decisions.
DO	DO1	Complete program age segmentation action plan to drive future program planning	September-25	June-27	$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities	Complete and implement an age-segmentation framework aligned with Elmhurst demographics, identify program gaps, participation trends, and growth opportunities by age group, and establish recommendations to guide 2027 and future program development, scheduling, and resource allocation.
DO	DO2	Complete expansion of wellness offerings for all ages	September-25	December-27	$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities, Marketing & Communications	Complete the expansion of age-inclusive wellness offerings by implementing a balanced portfolio of programs for youth, teens, adults, active adults, and families with the goal of increasing participation by at least 15% by the end of 2027; evaluate participation, demand, and program performance to refine offerings while ensuring they complement existing programs and services.
DO	DO2	Continue expanding and adding new programs or special events that promote adult recreation and involvement	September-25	December-27	$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities, Marketing & Communications	Increase adult recreation participation by at least 15% by the end of 2027 through expanded programs, leagues, special events, and social recreation opportunities, using participation and demand data to guide future offerings.
DO	DO2	Execute Wagner Community Center operating plan	January-27	December-27	$$$$	Director of Recreation & Director of Facilities	All Departments	Complete all operational readiness tasks required for a successful September 2027 opening, compile and implement Program Standards and Operations Guides for major program areas, and monitor operations following opening and make adjustments based on participation, customer feedback, staff observations, facility utilization, and operational performance.
DO	DO2	Develop operating plan and budget to successfully operate the Wilder Park bandshell	January-27	July-27	$	Director of Marketing & Communications	Marketing & Communications, Parks, Facilities, Information Technology, Finance	Create operating plan and budget that will support the successful operation and programming of the Wilder Park bandshell, including potential offerings, technology, maintenance and staffing needs, etc.
EC	EC1	Communicate referendum implementation progress and engage with community about projects	January-25	December-27	$	Director of Marketing & Communications	Community Engagement and Communications Task Force	Provide monthly communications to internal and external audiences regarding referendum implementation progress, including project updates, construction milestones, and community engagement opportunities along with targeted outreach to neighbors impacted by construction activities, while celebrating key achievements such as ribbon cuttings and project completions.
EC	EC1	Implement communications regarding opening of referendum-funded new facilities	January-27	December-27	$$	Director of Marketing & Communications	Community Engagement and Communications Task Force	Establish timeline for referendum project openings and communicate updates internally and externally.

2027 BUDGET:
LONG-RANGE PLANNING

Priority	Objective	Tactic	Anticipated Start	Anticipated Completion	Cost Range	Lead	Staff Groups	Implementation Goal
EC	EC2	Develop and begin executing ADA/Website Compliance Accessibility Guidelines (WCAG) requirements plan	August-26	December-27	$$	Director of Marketing & Communications & Director of Information Technology	ADA/WCAG Team	Develop and begin implementing a District-wide ADA/WCAG compliance plan that establishes accessibility standards for all District websites and digital materials, provides staff training, and outlines ongoing processes for maintaining compliance.
EC	EC3	Evaluate partner relationships, identify which partnerships and agreements need review, and determine appropriate timing	February-27	November-27	#	Executive Director	Strategy & Planning, Management Team	Assess high priority partnerships and related agreements utilizing partnership assessment criteria and based on assessment data, prioritize and determine next steps (including timing) for reviewing District partnerships and related agreements with District partners.
SF	SF1	Conduct cost recovery analysis of all offerings	January-27	June-27	#	Director of Finance	Finance, Recreation, Special Use Facilities	Form a staff team to compile data and review current cost recovery levels, program and service categories, and category definitions and determine cost recovery levels for each category to finalize new model.
SF	SF1	Investigate asset management and assessment software	February-27	June-27	#	Director of Strategy & Planning	Administration, Finance, Facilities, Information Technology, Parks, Special Use Facilities, Strategy & Planning	Assess software options that enable the collection, storage, analysis, and reporting of capital asset data (e.g., location, condition, maintenance/replacement history, useful life, etc.) for effective capital and maintenance planning throughout the entire lifecycle of assets.
SF	SF2	Strengthen and diversify revenue sources by opening new Wagner Community Center	March-27	December-27	$$$$$	Director of Recreation	Recreation, Finance, Marketing & Communications, Facilities, Special Use Facilities	Launch WCC with a diversified mix of programs, leagues, rentals, parties, open recreation, and other fee-based services, establish and monitor participation, utilization, revenue, and cost-recovery benchmarks, and adjust offerings based on community demand, operational capacity, and financial performance to support long-term revenue growth and sustainability.
TC	TC4	Conduct a comprehensive review of staff compensation to assess competitiveness and alignment with organizational needs	January-27	June-27	$	Director of Human Resources & Risk	Human Resources & Risk, Management Team	Conduct a request for proposals (RFP) and engage an external consultant to conduct a comprehensive review of the District's salary classification systems, assessing market competitiveness and internal equity.

COST RANGE SYMBOL KEY	
$	$1-$25,000
$$	$25,001-$100,000
$$$	$100,001-$500,000
$$$$	$500,001-$1,000,000
$$$$$	>$1,000,000
#	Indirect Cost Expenses Only

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Performance Measurement

Performance measurement provides data to support informed decision-making, improve organizational performance, communicate progress, and strengthen accountability. Consistent with the Government Finance Officers Association's (GFOA) best practice of linking performance measures to planning and budgeting, the District uses performance measures to support strategic planning and goal setting, enhance service delivery and customer service, evaluate operational effectiveness, communicate program and service outcomes, and inform resource allocation decisions. When aligned with organizational priorities, performance measurement enables the Board and staff to assess results, identify opportunities for improvement, validate current practices, and establish budget priorities that support the District's long-range plans.

To monitor implementation of the EEP Plan, staff track performance metrics through the annual EEP Year-End Progress Report, including needs assessment indicators and other metrics tied to long-range strategic objectives. Metric performance targets provide a benchmark for evaluating results. By monitoring progress toward these targets, staff can assess the effectiveness of current strategies, adjust work plans as needed, and allocate resources to support successful implementation of the EEP Plan.

Performance Metric		Performance Target
Invigorated Parks	Total Quantity of Park Amenities	304 amenities
	Total of Park Amenities Modernized	60 amenities
	Total New Acreage Addressing Planning Area Deficiencies	461 total acreage goal (3 new acres needed)
	Total Natural Area Acreage	26 acres
	Percent of Equipment and Vehicles Within Useful Life	85%
Vibrant Facilities	Total Square Footage by Facility Type	Recreation – 268,805 square feet Maintenance/Support – 65,092 square feet Administration – 38,038 square feet
	Indoor Facilities Average Age	35
	Percent of Office Space Square Footage Modernized	5%
Dynamic Offerings	Program Success Rate by Core Program Area	85%
	Program Life Cycle Distribution	Introduction/Growth – 55% or above / Mature – 45% or above / Decline – 5% or below
	Total Unique Registrants	10,000
	Percent of Program and Pass Registrants by Age Group	Range from 19% to 70%
	Percent of Adult & Youth Population Represented in Program Menu	60% Adult / 40% Youth
	Percent of Unique Resident Households that Completed a Transaction	50%
	Percent of Program Sessions with a Waitlist	15% or below

Performance Metric		Performance Target
Engaged Community	Belonging Rating	90%
	Partnership Rating	100%
Stronger Finances	Percent of Non-tax Revenue	55.0% or above
	Met Fund Reserve Targets – Tier 1	Met Board Reserve Policy Targets
	Met Fund Reserve Targets – Tier 2	Met Budget Target
	Debt Service Ratio	20% or below
	Program Revenue Per Unique Registrant	$650
	Cost Recovery Goals	To be determined
Thriving Culture	Employee Net Promoter Score®	60%
	Employee Wellbeing Indicator for Belonging	90%
	Employee Wellbeing Indicator for Recognition and Praise	90%

Staff also track performance measures for monitoring progress toward accomplishing the mission and work plans for each District department/function and to assist with shaping budget goals and projections. Some of these measures are reported in the Expenditures by Function section of this document.





Long-range Budget Plan

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

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

Methodology:

While developing the 2027 Proposed Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses listed on pages 52-53. Using conservative assumptions, staff compared prior year trends and projected long-range Capital Improvement Plan figures and future debt obligations along with the 2027 Proposed Budget to develop budget projections for 2028 to 2031. This plan is a work in progress, as it must be regularly monitored and periodically updated to reflect changing economic conditions and organizational priorities.

Long-range Budget Analysis:

	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Revenues*	22,994,114	32,562,538	31,619,188	33,088,475	33,068,216	32,304,915	33,139,108	34,015,705
Expenses*	17,068,065	18,960,953	21,763,024	23,580,319	23,984,462	24,102,657	25,152,515	26,252,544
Net Operating Difference	5,926,049	13,601,585	9,856,164	9,508,156	9,083,753	8,202,258	7,986,593	7,763,161
*Excluding Capital Expenses, Transfers and Bond Proceeds								
Transfer Revenue/Bond Proceeds	3,854,384	93,912,792	5,893,468	3,524,659	3,524,659	3,524,659	3,524,659	3,524,659
Capital Expenses	(6,007,800)	(9,720,225)	(56,577,050)	(5,917,246)	(10,536,000)	(10,893,000)	(10,198,000)	(3,819,000)
Transfer Expenses	(4,840,890)	(9,886,827)	(12,314,899)	(9,945,812)	(9,954,065)	(9,991,014)	(10,033,999)	(10,077,547)
Net	(1,068,257)	87,907,326	(53,142,317)	(2,830,243)	(7,881,653)	(9,157,097)	(8,720,747)	(2,608,727)
Referendum Expenses	-	-	-	(44,925,000)	-	-	-	-
Net Overall	(1,068,257)	87,907,326	(53,142,317)	(47,755,243)	(7,881,653)	(9,157,097)	(8,720,747)	(2,608,727)

Projected Long-range Budget Plan (summary)

As illustrated in the chart on the previous page, staff projects surpluses in the operating budgets for 2028 through 2031. When capital and transfer expenses are included in the projections, the District's net total future budgets exhibit a deficit. The projected deficits are due to asset management and other vehicle and equipment replacement in the Long-range Capital Plan from 2028 to 2031. The District must continue to utilize and build reserves and pursue outside funding opportunities to fund capital budget needs or make spending adjustments in the operating and capital budgets.

An overview of the Plan detail is below:

Estimated Projected Long Range Budget Plan	2024 Actual	2025 Actual	2026 Budget	2027 Budget	2028 Budget	2029 Budget	2030 Budget	2031 Budget
Revenues								
Taxes	10,686,390	16,897,461	17,086,232	17,580,290	17,962,865	18,411,936	18,872,235	19,344,041
Advertising, Donations, Scholarships	199,831	113,839	97,232	137,771	54,721	36,450	36,450	36,450
Grants	1,103,330	25,000	190,000	410,000	-	-	-	-
Program Fees	6,122,252	6,930,395	7,301,627	7,865,803	7,869,953	8,183,331	8,504,814	8,843,544
Rentals	839,408	943,958	915,589	1,040,651	1,046,154	1,066,422	1,084,512	1,105,761
Daily Uses, Memberships, Passes	3,286,178	3,799,268	3,710,679	4,010,154	4,020,051	4,060,252	4,090,758	4,131,666
Merchandise Sales	234,691	252,219	210,844	229,610	231,241	233,554	235,889	238,248
Transfers	3,715,233	2,499,570	5,893,468	3,524,659	3,524,659	3,524,659	3,524,659	3,524,659
Bond Proceeds/Misc Revenue	139,151	91,413,222	-	-	-	-	-	-
Interest	522,034	3,600,398	2,106,985	1,814,196	1,883,230	312,970	314,449	315,995
Total Revenues	26,848,498	126,475,330	37,512,656	36,613,134	36,592,875	35,829,574	36,663,767	37,540,364
Revenue less Transfers and Bond Proceeds			31,619,188	33,088,475	33,068,216	32,304,915	33,139,108	34,015,705
Estimated Non-Tax Revenue %			**46.0%**	**46.9%**	**45.7%**	**43.0%**	**43.1%**	**43.1%**
Expenses								
Salaries & Wages	9,491,485	10,346,307	11,659,414	12,618,199	12,812,397	13,260,637	13,922,012	14,618,113
Services	6,155,710	6,926,927	8,301,642	9,031,407	9,183,592	8,740,081	9,002,447	9,272,692
Repairs	224,937	304,187	307,425	293,380	299,523	311,651	330,351	350,172
Supplies	1,195,934	1,383,532	1,494,543	1,637,333	1,688,951	1,790,288	1,897,705	2,011,567
Total Operating Expenses	17,068,065	18,960,953	21,763,024	23,580,319	23,984,462	24,102,657	25,152,515	26,252,544
Net (excluding Capital and Debt/Transfers Expenses)	9,780,433	107,514,377	15,749,632	13,032,815	12,608,412	11,726,917	11,511,252	11,287,820
Capital	6,007,800	9,720,225	56,577,050	5,917,246	10,536,000	10,893,000	10,198,000	3,819,000
Debt Service/Transfers	4,840,890	9,886,827	12,314,899	9,945,812	9,954,066	9,991,014	10,034,000	10,077,548
Total Expenses (Operating, Capital and Debt/Transfers)	27,916,755	38,568,005	90,654,973	39,443,377	44,474,528	44,986,672	45,384,515	40,149,091
Net (Operating, Capital and Debt/Transfers)	(1,068,257)	87,907,326	(53,142,317)	(2,830,243)	(7,881,653)	(9,157,098)	(8,720,748)	(2,608,728)
Referendum	-	-	-	44,925,000	-	-	-	-
Net Overall	(1,068,257)	87,907,326	(53,142,317)	(47,755,243)	(7,881,653)	(9,157,098)	(8,720,748)	(2,608,728)

Long-range Budget Assumptions:

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

Revenues

- Taxes – In all funds, the average rate used in 2028 through 2031 is 2.5%. Tax revenue is allocated across funds to maintain revenues over expenses and keep cash and investment targets achievable.
- Donations, Advertising, and Scholarships – These line items are consistent with historical actual figures, other than one-time developer donations that cannot be predicted.
- Grants – Projected based on any known awarded grants.
- Program Fees – Projected to increase in the Recreation Fund by 4.0%. Sugar Creek Golf Course fees increase by 3.0% annually.

- Rentals – Projected in the General Fund are increases of 1.0% and Recreation Fund increases are 3.0%. Sugar Creek Golf Course Fund increases are 1.0%.
- Passes, Memberships, Daily Uses – Projected to increase by 1.0% across all funds.
- Merchandise Sales – Projected to increase by 1.0% across all funds.
- Transfers – Projected to be consistent over the next five years.
- Bond Proceeds/Misc. Revenue – Bond proceeds are no longer budgeted as a revenue source per the advice of District auditors. Miscellaneous Revenue is projected to increase by 2.0% in the Recreation Fund.
- Interest – Projected at stable dollar amounts based upon current levels with planned spending down of cash and investment dollars (resulting in less reserves available for investment). After referendum dollars have been expended in 2027-2028 and are no longer available for investment, interest will decrease significantly.

Expenses

- Salaries and Wages – Projected to increase annually by 5.0% across all funds.
- Services – Projected to increase annually by 3.0% across all funds.
- Repairs – Projected to increase annually by 6.0% across all funds.
- Supplies – Projected to increase annually by 6.0% across all funds.
- Capital – Capital amounts are based on the District's Long-range Capital Plan.

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



Cash & Investments and Fund Balance Analysis

The District maintains reserves for the Board to have funds available to meet emergency operating needs, maintain the District's capital assets, and remain proactive with addressing future needs as established in the Elevate Elmhurst Parks Plan. Overall, the projections for cash and investments available on December 31, 2026, and 2027 provide nearly five months of savings to operate the District in the event of an unplanned emergency based on the District's average spending per month. Furthermore, as illustrated in the *2027 Proposed Cash & Investment Target Summary* chart below for the twelve months ending December 31, 2027, all funds are projected to meet or exceed the Tier 1 unanticipated emergency cash flow targets established by the Board. If, at the end of a fiscal year, cash and investments fall below the reserve requirements, the Executive Director must prepare and submit a plan for expenditure reductions and/or revenue increases to make the funds whole. A copy of the Board's policies on reserves is on pages 72-73.

2027 Proposed Cash & Investment Target Summary

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

Replenishment of Cash & Investments and Reserve Target Policy

Based on Park Board policy, the Tier 1 cash and investment targets are the reserve targets for unanticipated emergencies and revenue shortfalls as illustrated on the *2027 Proposed Cash & Investment Target Summary* chart on the previous page. The target levels are based on a percentage of operating expenses (excluding reserves funding capital project expenses) or a flat dollar amount and are established by reviewing the unique nature of cash flows for each fund.

In 2007, the Board passed a policy to create a Tier 2 target for meeting projected capital expenses and paying outstanding debt that is over and above the funds needed to meet the Tier 1 targets established for each fund (see pages 70-71 for the Board's Reserve Policy). This policy provides the Board with the ability to maintain the District's healthy financial condition through careful long-range financial planning and, as a result, avoid having to reduce services, personnel or maintenance to fund capital projects unless economic conditions warrant making these types of reductions to the budget. For example, the building of reserves resulted in the Board's ability to weather the financial impact of a potentially devastating loss of $6 million in non-tax revenue as a result of the pandemic when park districts received no tax-payer funded assistance from the federal government to help offset those losses, unlike most other units of local government in Elmhurst and DuPage County.

The Tier 2 target is determined annually based on the five-year funding projections in the Long-range Capital Improvement and the Long-range Budget Plans. Once the target is finalized, the Executive Director determines how the budget will generate the surplus funds necessary to meet that year or future year capital budgets and repay debt. Based on the Board's reserve policy and disciplined spending, the District can, as in prior years, spend down reserves in 2027 in the funds that have the flexibility to cover capital project expenses and debt obligations while still remain fiscally agile due to strong future reserves based on the proposed 2027 Operating Budget projections.

The proposed 2027 Budget includes utilizing $3,969,491 of current cash and investments from the General Fund ($857,355), Recreation Fund ($1,435,891), Special Recreation Fund ($650,000), Museum Fund ($32,000), Sugar Creek Golf Course Fund ($488,000), Capital Improvements Fund ($426,000), and the Paving & Lighting Fund ($80,245) to fund various capital projects, including, but not limited to Crestview Park Master Plan Phase 1 Construction, and Jaycee Tot Lot Playground Replacement. It also calls for utilizing $44,925,000 from the Referendum Fund to continue construction of the Wagner Community Center (WCC) and addition of an artificial turf field at Berens Park as well as a bandshell and permanent restrooms in Wilder Park, along with construction of permanent restrooms at Crestview Park and on the Prairie Path.

Fund Balance Analysis

On the following page, the *Ending Fund Balances by Fund* chart illustrates the prior year fund balances, projected increases and decreases in fund balances for the current year and projected year-end fund balances based on the proposed 2027 Budget. As illustrated in both charts on the following page, all funds are projected to have healthy fund balances as of

December 31, 2026, and will meet the fund balance target requirements as outlined in the Park Board's Fund Balance Policy on pages 70-71.

2027 Ending Fund Balances by Fund

Major Fund	Minor Fund	Audited 12/31/25 Fund Balance	2026 Budgeted Revenues	2026 Budgeted Expenses	Projected 12/31/26 Fund Balance	2027 Proposed Revenues	2027 Proposed Expenses	Proposed 12/31/27 Fund Balance
Operating Budget								
General		4,928,122	5,315,536	6,751,999	3,491,659	5,201,218	6,055,609	2,637,268
	IMRF	221,865	426,420	425,094	223,191	449,600	429,782	243,009
	FICA	684,660	855,145	853,673	686,132	837,450	924,857	598,725
	Liability	118,449	442,503	443,268	117,684	530,750	531,677	116,757
	Audit	48,680	62,423	62,931	48,172	75,250	64,185	59,237
Total General Fund		6,001,776	7,102,027	8,536,965	4,566,838	7,094,268	8,006,110	3,654,996
Recreation		6,816,079	12,581,423	15,031,432	4,366,070	13,772,232	15,059,445	3,078,857
	SRA	539,263	697,993	548,714	688,542	854,600	1,361,673	181,469
	Museum	171,983	385,643	406,968	150,658	399,750	421,619	128,789
Total Recreation Fund		7,527,325	13,665,059	15,987,114	5,205,270	15,026,582	16,842,737	3,389,115
Debt Service		306,322	7,464,110	7,576,595	193,837	7,425,974	7,458,658	161,153
Sugar Creek Golf Course		1,190,635	1,459,614	1,357,983	1,292,266	1,544,042	1,718,543	1,117,765
Total Operating Budgets		**15,026,058**	**29,690,810**	**33,458,657**	**11,258,211**	**31,090,866**	**34,026,048**	**8,323,029**
Capital Budget								
Capital Improvement		(105,350)	5,940,960	4,751,560	1,084,050	3,812,001	4,238,001	658,050
	Paving & Lighting	383,100	193,401	448,040	128,461	206,271	208,245	126,487
Total Capital Budgets		**277,751**	**6,134,361**	**5,199,600**	**1,212,512**	**4,018,272**	**4,446,246**	**784,538**
Referendum Budget								
Supplemental Referendum Activity		1,216,783	1,697,485	870,466	2,043,802	1,503,996	969,083	2,578,715
Referendum		86,396,417	-	38,400,000	47,996,417	-	44,927,000	3,069,417
Total Referendum Budgets		**87,613,200**	**1,697,485**	**39,270,466**	**50,040,219**	**1,503,996**	**45,896,083**	**5,648,132**
Totals		**102,917,008**	**37,522,656**	**77,928,723**	**62,510,941**	**36,613,134**	**84,368,377**	**14,755,698**

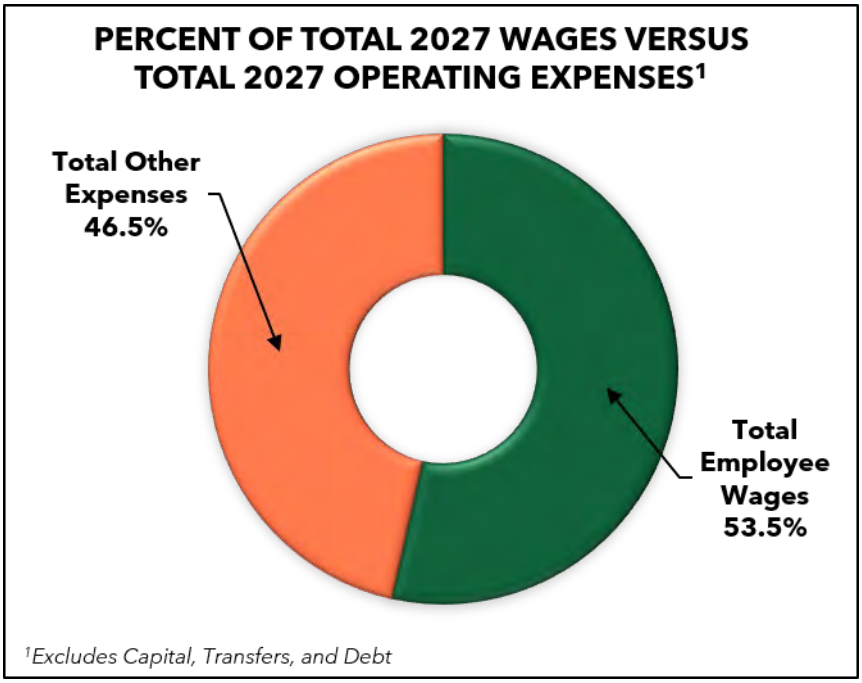
As illustrated in the chart below, the District's fund balances are at sound levels and contribute to the District's healthy financial condition. The General (24.5%), Recreation (29.5%), SRA (73.6%), Museum (14.5%), Debt Service (16.9%), Sugar Creek Golf Course (13.5%), Capital Improvement (39.3%), Paving & Lighting (1.5%), and Referendum (93.6%) Funds exhibit decreases in fund balances due to planned spend down of Tier 2 reserves for 2027 operating and capital project needs.

2027 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/26 Fund Balance	2027 Proposed Revenues	2027 Proposed Expenses	Proposed 12/31/27 Fund Balance	Percentage Change in Fund Balance
General		3,491,659	5,201,218	6,055,609	2,637,268	-24.5%
	IMRF	223,191	449,600	429,782	243,009	8.9%
	FICA	686,132	837,450	924,857	598,725	-12.7%
	Liability Insurance	117,684	530,750	531,677	116,757	-0.8%
	Audit	48,172	75,250	64,185	59,237	23.0%
Recreation		4,366,070	13,772,232	15,059,445	3,078,857	-29.5%
	SRA	688,542	854,600	1,361,673	181,469	-73.6%
	Museum	150,658	399,750	421,619	128,789	-14.5%
Debt Service		193,837	7,425,974	7,458,658	161,153	-16.9%
Sugar Creek Golf Course		1,292,266	1,544,042	1,718,543	1,117,765	-13.5%
Total Operating Budgets		11,258,211	31,090,866	34,026,048	8,323,029	-26.1%
Capital Improvement		1,084,050	3,812,001	4,238,001	658,050	-39.3%
	Paving & Lighting	128,461	206,271	208,245	126,487	-1.5%
Total Capital Improvement Budgets		1,212,512	4,018,272	4,446,246	784,538	-35.3%
	Supplemental Referendum Activity	2,043,802	1,503,996	969,083	2,578,715	26.2%
	Referendum	47,996,417	-	44,927,000	3,069,417	-93.6%
Total Referendum Budgets		50,040,219	1,503,996	45,896,083	5,648,132	-88.7%
Totals		62,510,941	36,613,134	84,368,377	14,755,698	-76.4%

Personnel Summary

By continuing to allocate resources conservatively, the District can offer employees competitive compensation packages and remain financially stable while providing the level of service and quality residents expect. The percentage of wages as compared to the total operating budget (which excludes expenses for capital improvements and debt service payments) is 53.5% (as compared to 53.6% in 2026).



Total full-time equivalents (FTEs) included in the 2027 Proposed Budget are 221.5, an increase of 3.0 (1.4%) as compared to the 2026 Approved Budget. The 2027 FTE is determined using the actual number of full-time budget positions combined with calculated part-time FTEs using the average hourly part-time rate combined with expected part-time merit increases to project total part-time budgeted hours. In 2027, 91 full-time positions are combined with 130.5 calculated part-time FTEs.

Staffing Changes

To remain proactive in finding the most efficient way to operate and budget personnel costs without affecting the ability to provide services, staff annually review and determine if changes should be made to the organizational structure and supervisory and support staff functions and in filling vacancies. Due to opening the new WCC in fall 2027 and as part of the WCC Operating Plan (accepted by the Park Board on October 12, 2027), nine full-time and 77 part-time positions are included in the 2027 Proposed Budget.

The chart on the next page illustrates the number of actual FTEs for 2024 and 2025, budgeted 2026 and proposed 2027 FTEs and the variance from 2026 to 2027 for each functional area of the District. The organizational chart on page 61 highlights the number of full-time employees by function.

Departments proposing new positions are shown below.

Marketing & Communications: An increase of 0.3 (5.7%) is projected due to proposing the transition of a vacant part-time position into a full-time position.

Human Resources & Risk: An increase of 0.8 (36.4%) is projected due to proposing the addition of a full-time position, offset by the removal of a paid internship position.

Information Technology: An increase of 1.0 (25.0%) is projected due to a proposed full-time position.

Facilities: An increase of 5.2 (21.2%) is projected due to the proposed addition of four full-time and 12 part-time positions.

Recreation: A decrease of 3.2 (3.1%) is primarily due to conservative budgeting that reduces Rec Station and Lifeguard wages. These decreases are offset by the proposed transition of an existing part-time position into a full-time role, as well as the addition of one new full-time and 65 part-time positions related to the opening of the new WCC.

ELMHURST PARK DISTRICT

POSITION INVENTORY BY FUNCTION

Full-time Equivalents (FTE)	2024 Actual[1]	2025 Actual[1]	2026 Budget[2]	2027 Proposed Budget[2]	INCREASE/ (DECREASE) '26 to '27	% INCREASE/ DECREASE(-) '26 to '27
Administration	5.0	5.0	5.0	5.0	0.0	0.0%
Finance	3.0	3.0	3.0	3.0	0.0	0.0%
Marketing & Communications	4.4	5.3	4.9	5.2	0.3	5.7%
Human Resources & Risk Management	2.0	2.2	2.2	3.0	0.8	36.4%
Information Technology	4.0	4.0	4.0	5.0	1.0	25.0%
Parks	23.1	23.1	24.7	24.5	(0.2)	-0.6%
Facilities	25.3	25.7	24.5	29.7	5.2	21.2%
Recreation	84.1	86.0	103.7	100.5	(3.2)	-3.1%
Special Use Facilities	24.7	25.7	37.7	36.7	(1.0)	-2.7%
Sugar Creek Golf Course	9.4	9.0	8.8	8.9	0.1	1.5%
TOTAL FULL-TIME EQUIVALENTS	185.0	189.0	218.5	221.5	3.0	1.4%

[1] Actual FTE's are calculated based on Employee Hours Worked Report from BS&A Cloud by Department divided by 2,080 hours.

[2] Budget FTE's are calculated based on the total proposed budgeted part-time wages divided by the current active part-time employees' averaged hourly rate divided by 2,080 hours.

Wages

Attracting and retaining employees is essential to the District's success in delivering quality services, developing innovative solutions and operating effectively. In accordance with policy, the District reviews and adjusts salary ranges in the full-time employee classification system on January 1 of each even numbered year to prevent the ranges from becoming outdated. The 2027 Proposed Budget includes a merit wage increase pool based on individual performance for full (5.0%) and part-time (4.0%) staff to both recognize the efforts and contributions of current staff but, just as important, to address retention.

Health Insurance

The proposed 2027 Budget reflects a projected increase of 14.1% ($163,100) for health, dental, vision and life insurance expenses as compared to the 2026 Approved Budget. The average cost to the District for employee health insurance is budgeted at $13,428 in 2027 (105 employees) vs $11,880 in 2026 (96 employees). The increases are based upon health insurance plan selections by current employees along with conservative projections of costs for individuals hired for any vacant positions and proposed new positions.

The District adopted a Defined Contribution structure in 2016. In this model, in lieu of contributing a percentage of premium cost, the District establishes a specific dollar amount for employees to use towards medical premiums. This design allows the District to better control medical insurance expenditures while offering the employee five different health plan choices with varied price points.

The 2027 Proposed Budget includes health insurance expenses for 91 full-time employees and 14 eligible part-time employees versus 82 full-time employees and 14 eligible part-time employees in 2026. Part-time employees working over 30 hours per week are eligible for health insurance coverage in accordance with the Patient Protection and Affordable Care Act (PPACA). The District's contribution rate towards health insurance premiums will not change for 2027 as the District's insurance renewal premiums are not changing.

Employee Portion of the Premium: In March 2012, the District introduced an expanded workplace wellness incentive program for employees, which includes participation in various activities promoting health and wellness. In 2017, the program changed from a participatory program to an outcome-based program while still offering health and wellness education. The structure change was made to better assist employees in maintaining and improving health and wellness. The District will continue to offer this program as an incentive for employees to lessen the amount that they contribute and, in the long term, reduce health care costs for the District. Based upon their participation in this program, employees can reduce their premium rates by 5%.

Opt-out Incentive: 21 employees are projected to waive at least health care coverage in 2027 with an estimated savings for the District of approximately $517,394. For 2027, the health insurance waiver amount will remain the same as 2026 at $1,000.

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the IMRF defined benefit pension which is a defined benefit agent multiple-employer public employee retirement system. Employees hired in positions that meet or exceed the prescribed annual hourly standard (1,000 hours annually) must be enrolled in IMRF as participating members and contribute 4.5% of earned gross wages. State statute requires the District to finance the retirement coverage of its own employees. Each year, based on set actuarial assumptions, IMRF calculates an annual required contribution rate that the District must pay on its eligible employees' gross wages. For the 2026 Budget, the District's contribution rate was 6.89% while for the 2027 Proposed Budget, the contribution rate is 6.23% (a 9.05% decrease) based on the recent performance of IMRF's investment portfolio. However, with the proposed addition of nine new full-time positions the District's total IMRF expenses are budgeted to increase by $3,834. This increase impacts both the IMRF Fund and the Sugar Creek Golf Course Fund.

Employee Relations

The District's employee relations program provides the opportunity to thank and recognize employees for their hard work and offers them an opportunity to interact with each other in a non-work atmosphere. The Administration Department's 2027 Proposed Budget includes $44,350 for the Values Recognition Program, service awards, and District-wide events such as the Staff Open House, District outings, and the staff employee picnic. Operational departments also include an additional $42,875 which is used for specific purposes such as staff meeting supplies, external speakers, and staff appreciation/recognition.

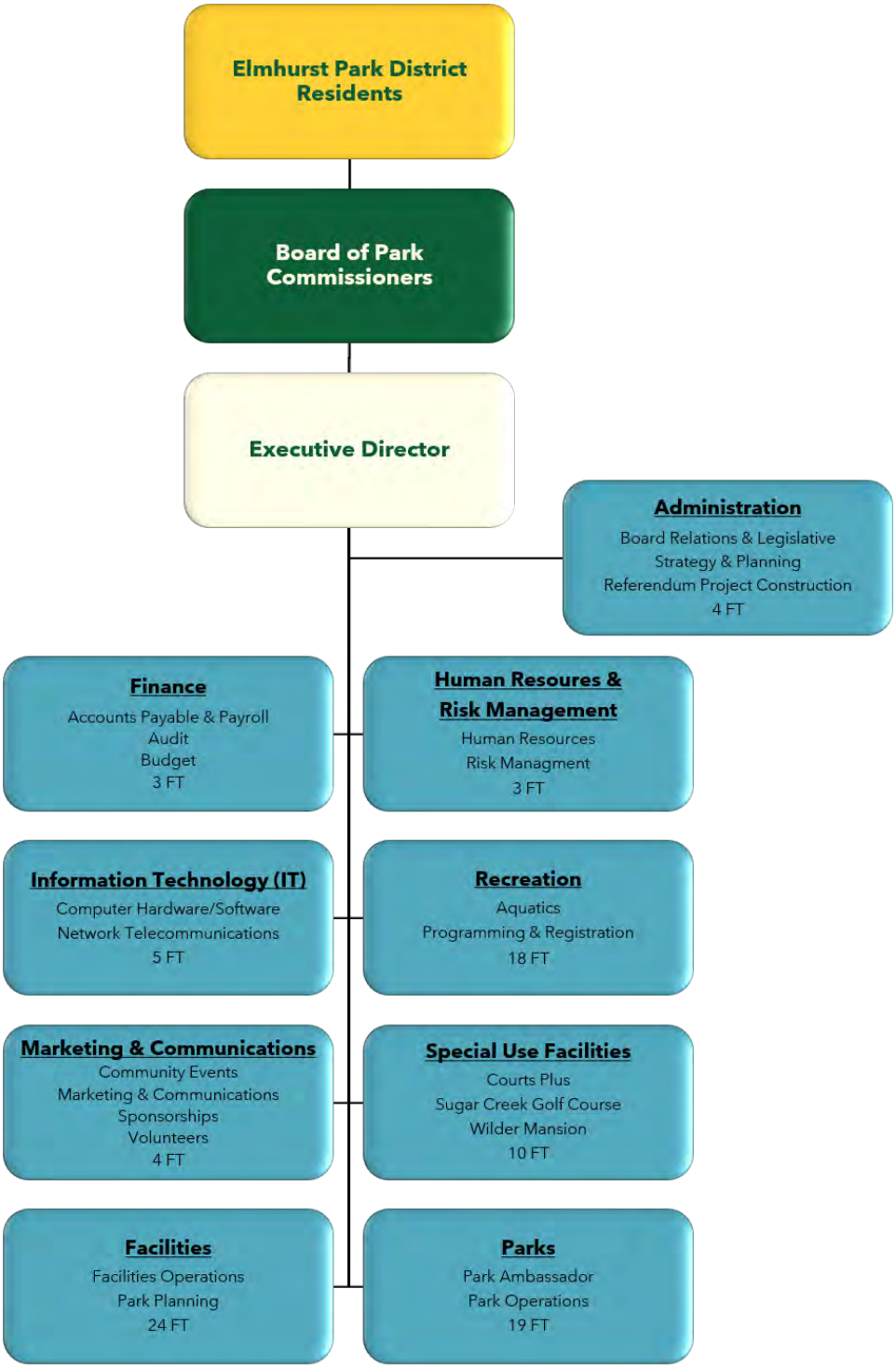
Continuing Education & Related Travel/Lodging

Funds spent on continuing education are an investment in the employee and the District, as employees need to stay abreast of current trends and expand their skills to understand changes occurring in their field and provide the complexity of services and tasks required of today's workers. Employees receiving approved tuition reimbursement may also be eligible for $1,000 per year. The total amount budgeted for continuing education for full- and part-time employees is $74,675; a decrease as compared to the 2026 Approved Budget of $3,442 (4.4%) that reflects the one-time budgeting for District wide customer service training in the prior year. The Park Board's continuing education budget remains $18,000 for the 2027 Proposed Budget.

ELMHURST PARK DISTRICT

2027 PROPOSED BUDGET

ORGANIZATIONAL CHART



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Budget Process and Reporting Requirements

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

The process of compiling and presenting the 2027 Proposed Budget for approval begins when Administration, Finance, and Strategy & Planning staff update the budget manual, which provides guidelines and procedures for completing the budget. Staff are trained on the Executive Director's budget parameters and expectations and budget preparation procedures. The budget is presented as a legislative document that, together with the related appropriating ordinance, will represent Park Board policy concerning the sources and use of funds for the budget year.

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

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

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

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

Basis of Budgeting

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

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

Annual appropriations are adopted for the General, Recreation, Debt Service, Capital Projects, and Sugar Creek Golf Course Funds. All annual appropriations lapse at fiscal year-end.



2027 Proposed Budget Calendar

April 16, 2026	Staff trained on and began capital planning process
June 9, 2026	Staff proposed 2027 Strategic Work Plan Tactic review
July & August, 2026	Staff develop proposed major revenue and expense parameters/assumptions
July 20, 2026	Training on budget expectations and preparation guidelines
July 20, 2026	Departments begin inputting preliminary budget proposals into budget software
July & August, 2026	Capital Planning Team reviews and determines proposed Capital Improvement Plan
August 10, 2026	Board reviews proposed 2027 Strategic Work Plan Tactics
August 24, 2026	Board achieves consensus on proposed 2027 Strategic Work Plan Tactics
September 4, 2026	Departments complete budget entries into budget software
September 23, 2026	Executive Director finalizes budget proposals with staff and cash and investment target estimates
October 5, 2026	Departments complete written budget submission
October 12, 2026	Board reviews and approves Tax Levy Resolution
October 22, 2026	Capital and debt overviews distributed to Board
October 26, 2026	Board reviews proposed 2027-36 Long-range Capital Improvement Plan, 2027 Capital Budget, and Debt Service
November 6, 2026	Tentative budget and 2027 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption)
November 9, 2026	Staff present operating budget proposal to the Board. Public notice provided
November 23, 2026	Public hearing on 2026 amended budget (if necessary) and 2027 Budget and Appropriation Ordinance
November 23, 2026	Board continues discussion on proposed budget
N/A in 2026	Truth in Taxation Hearing is held if increase of aggregate extension is over 5%
December 8, 2026	Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments
December 30, 2026	District files Budget and Appropriation Ordinance with DuPage and Cook County Clerks

Elmhurst Park District 2027 Proposed Budget Development Schedule

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

Financial Policies

General

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

Budget Policies

1. Budget development is directed by specific goals and objectives as included in the Board's Strategic and Comprehensive Plans.
2. The Budget document must provide enough detail to enable accurate projections of revenues and expenses, separation of capital and operational items, cash flow and subsequent audit trails, and disclosure of planning assumptions.
3. Staff cannot plan the expenditure in any fiscal year of more funds than are conservatively projected to be available in that period or fail to provide for appropriate fund balances at year-end.
4. The budget (including the tax levy, tax abatements, and long-term debt) must be approved by the Board prior to implementation except for a temporary continuation of the prior year's budget.
5. The Executive Director must provide a report to the Board on budget performance on at least a quarterly basis, including a comparison of actual revenues and expenditures to budgeted amounts.

6. The District prepares a five-year financial plan that supplements the annual budget and is used to determine funding needs for the capital improvement plan.
7. The District must pass and file with the DuPage and Cook County Clerks a combined annual Budget and Appropriation Ordinance *(70 ILCS 1205/4-4)*. The ordinance appropriates the monies necessary to cover the projected expenses and liabilities that the District may incur during the fiscal year. The Board and staff must follow the procedures listed below when preparing and filing the Ordinance:
   - The Ordinance must be adopted within the first quarter of each fiscal year.
   - The Ordinance shall contain a statement of cash on hand at the beginning of the fiscal year, an estimate of monies expected to be received during the fiscal year from all sources, an estimate of expenditures for the fiscal year, and an estimate of cash on hand at the end of the fiscal year.
   - The Ordinance must be prepared in tentative form and made available for public inspection no less than thirty (30) days prior to final action.
   - The Board must hold at least one (1) public hearing regarding the Ordinance before it can take final action. Notice of the hearing must be published in a newspaper circulated in the District at least seven (7) days before the time of the hearing.
   - After Board approval, the District must file a certified copy of the ordinance with the DuPage and Cook County Clerks within thirty (30) days.

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

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

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

   It is the District's policy to avoid transferring funds until near the end of the fiscal year. This timeline enables the Board to better assess which items require additional funding and which items have unexpended funds to re-allocate. However, if any funds have exceeded their approved appropriations, the Board may decide to re-allocate funds after six (6) months.
8. State law is followed when preparing and adopting the tax levy including:

   A. At least twenty (20) days prior to adopting the Tax Levy Ordinance, the Board must

meet and formally determine the amount of money it estimates will be levied. This determination must be formalized in a resolution which the Board must adopt.

B. An ordinance must be passed to levy all general taxes upon the taxable property within the District.

C. The Tax Limitation Law (tax cap legislation) limits the total levy from exceeding 105% of the prior year levy or the Consumer Price Index, whichever is lower. The Special Recreation Association and Debt Service Funds are excluded from this limitation (35 ILCS 200/18-55).

D. As also required by the Truth in Taxation Law, the District must hold a public hearing if the total levy exceeds 105% of the prior year levy. The hearing cannot be held on the same day that the Board holds the hearing on its proposed Budget and Appropriations Ordinance. The hearing requires publication of a notice of the time, date and place of the hearing as specified in the law. It must be published in a paper of local circulation, not more than fourteen (14) days nor less than seven (7) days prior to the meeting and on the District's website. (Public Act 91-0523).

E. A certified copy of the Tax Levy Ordinance must be filed with the DuPage and Cook County Clerks no later than the last Tuesday in December of each year.

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

Revenue Policies

1. The District proposes program fees and taxes that exceed general operating expense each year to generate a surplus for emergency reserves and future capital projects. The District must utilize and seek other sources of revenue to supplement the tax base, as it is not feasible to rely solely on property taxes to financially support diversified, year-round quality parks and recreation experiences. Other sources of revenue may include, but are not limited to, user and membership fees, retail sales, interest income, grants, contractual receipts, sponsorships, and donations. The District's goal is for budgeted revenues to be at least 55% non-tax revenue excluding bond proceeds and transfers between funds.

2. The District has cost recovery models for tax supported and Sugar Creek Golf Course programs and services, which represent all categories of programs and services provided by the District. These models are based on the degree of benefit to the community and fee structures are driven based on this shown benefit. For example, services deemed to benefit mainly individuals are assigned a higher cost recovery goal and those deemed to benefit the entire community have minimal to zero cost recovery. Each program and service is placed within a tier on these models, and a cost recovery percent target is assigned to each tier. At least every three (3) years, the cost recovery models are

comprehensively reviewed and updated as necessary to ensure future financial sustainability.

3. Fees will not be charged to residents for entrance into parks, trails, playgrounds, sled hills, informal use of outdoor athletic facilities (when not previously scheduled), or conservation areas.
4. Other sources of revenue such as donations, sponsorships, or grants may be used to partially subsidize community-wide programs.
5. Appropriate direct, indirect, and overhead costs, market conditions, trends, target markets, and payment of capital improvement bonds issued to renovate a specific facility must be considered when developing fees and charges.
6. Direct costs are attributed to an individual service and may include expenses for wages, services, supplies, transportation, admission fees, specific marketing costs, and other costs related to administration of the program. Indirect costs cannot be associated directly with an individual service provided and include administrative salaries, utility costs, building maintenance and cleaning, office and restroom supply costs, etc. When offering programs instructed by a contractual third party, the cost to use the facility should be considered when determining the total cost of offering the program.
7. Admission fees may be charged to attend special performances or events, which may include entertainment, access to unique facilities, or to events requiring extra supervision or maintenance.
8. Entry fees will be charged for admission to East End and Norman P. Smalley Pools, The Hub, Courts Plus, and Sugar Creek Golf Course during public use periods.
9. Special service fees may be charged for supplying articles, commodities, activities, copying or services within the constraints of Illinois law.
10. Fees and a security deposit may be charged for the exclusive use of facility space or amenity based on the availability of space in the District, the number of participants, type of function, the time, and location requested.
11. Membership and/or initiation fees may be charged for access and use of a facility or program.
12. Fees and a security deposit may be charged for loaning equipment to outside organizations based on the type of use for the equipment, District staff needed, type of equipment, convenience to the District, and the time period requested.
13. Special pricing strategies may be developed, including differential fees for different types of organizations, differential fees due to time of the year, differential fees or incentives to increase participation, group discounts, or discounts due to repeat business.
14. Non-residents are assessed an additional fee (excluding Courts Plus) that is at least 25% of the base charge (some exceptions apply).
15. Non-members of Courts Plus are charged an additional fee for some programs.

16. Residents 62 years or older receive a 20% discount on programs and memberships offered by the District except for contractual programs, trips, Canine Corner, Courts Plus and Kies Recreation Center programs.
17. Enterprise facilities and programs are service-oriented activities that generate revenue. The revenue produced must exceed the direct operational costs of the program (wages, services, repairs, supplies, etc.) to meet cost recovery goals. In the Sugar Creek Golf Course Fund, revenue from all sources should break even with all expenses after depreciation. Operational costs for enterprise facilities and programs should not be funded by tax revenue. Certain activities are considered amenities and do not have a user fee.

Expenditure Policies

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

Fund Balance Policies

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

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

The fund balance targets are as follows:

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

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

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

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

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

Cash and Investment Reserves Policies

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

The reserve targets established are as follows:

General Fund (40% of expenses) – Since its inflows are primarily tax receipts that are not received until the second and third quarters of the fiscal year, the cash and investment's goal is intended to allow for the District to cover its expenditures until taxes are received.

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

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

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

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

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

Sugar Creek Golf Course Fund (20%) - The Sugar Creek Golf Course Fund derives its revenue from daily use fees, programs, and rentals so its cash and investment goal is determined by estimated operational needs before revenue is primarily received after the first quarter. A 20% reserve target provides sufficient cash flow for this fund.

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

Debt Service (bond) Fund – This Fund is used only to service debt, so revenues are

budgeted to match District debt schedules and fees. Therefore, the District does not need to establish a separate cash and investment target for this Fund.

Capital Improvement Fund (including Supplemental Referendum Activities and Referendum) – The Capital Improvement Fund is used exclusively for capital projects. It primarily relies upon transfers from other funds and any interest earned in those funds. Its cash flow is variable based upon the projects planned for that year.

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

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

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

Capital Improvement Policies

1. The District's ten (10) year Long-range Capital Plan outlines infrastructure and equipment improvements and expansions the District intends to implement during a multi-year period, based on the estimated funds available for financing these projects. Based on the District's Comprehensive, Strategic and ADA Transition Plans, the Long-range Capital Plan details the District's long-range capital improvement needs.
2. The District defines a capital project as having a relatively high monetary value (at least $5,000 for operating equipment and machinery and at least $25,000 for land acquisition and improvements), a long, useful life (at least five (5) years), and results in the creation of or the revitalization of a fixed asset. This definition includes construction of new facilities; remodeling or expansion of existing facilities; purchase, improvement, and development of land, operating equipment and machinery for new or expanded facilities; and planning and engineering costs related to a specific capital improvement.
3. Developed using a team approach and prior to completing the operating budget, Departments add projects to the Long-Range Capital Plan Spreadsheet and prepare project requests for consideration. The Long-Range Spreadsheet lists all projects for the upcoming ten (10) years with a base cost estimate. A compounding inflation is added to the base cost for projects in years 2-10 of the spreadsheet.

4. All projects are reviewed by the Capital Project Team, which includes staff who plan and coordinate capital projects and prepare capital project requests. The Capital Project Team reviews proposed projects and their relative priority to determine, based on the resources available, the proposed capital budget. The Team considers the feasibility of all proposed capital projects, evaluating their necessity, priority, location, cost and method of financing, and availability of alternate revenue (other than taxes).
5. While project ratings are important in determining recommended priorities, the realities of the District's financial situation are critical to all decisions. Projects that are not accomplished in the year are reevaluated as a part of the budget preparation process and may be carried over to the future. The first year in the Long-range Capital Plan becomes the capital budget for that fiscal year. Projects slated for subsequent years in the program are approved on a planning basis only and do not receive expenditure authority until they are incorporated into the annual capital budget.
6. Projects are evaluated using the following criteria:
    - Eliminates an imminent threat to personal and public safety;
    - Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation or court order);
    - Provides enhanced safety;
    - Satisfies or meets a legal requirement, liability, or mandate that can be addressed in future years of the Capital Improvement Plan (law, regulation or court order);
    - Asset in poor condition and cannot be repaired;
    - Rehabilitates a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment;
    - Replaces a facility or equipment that reached the end of its useful life
    - Advances the implementation of a District long-range plan or policies approved by the Park Board;
    - Addresses completing a project commitment with dedicated funding, which was approved by the Park Board;
    - Provides new or expanded level of service;
    - Promotes intergovernmental cooperation and other partnership opportunities;
    - Reduces future maintenance or operating costs;
    - Leverages available private or local, state, or federal government funds;
    - Results in generating net revenue that exceeds the direct operational cost of facility/equipment without using tax revenue;
    - Improves the way the District operates resulting in increased productivity and efficiency; and

- Demonstrates a commitment to sustainability with a focus on conservation, preservation, and renewable energy.

7. To ensure that adequate funding is available to open, manage, and maintain redeveloped/new facilities and appropriately prioritize projects based on funding resources available in current and future budgets, staff compile and report the operating impact of proposed capital projects. Where available, staff report projected, quantifiable operating costs, including personnel, maintenance, and debt service, along with the impact on revenue (e.g., an increase in user/membership fees) and expense savings. Additionally, staff also consider the anticipated non-financial impact of projects such as improving the physical and built environment, building access, increased participation, reorganization of services, etc.
8. Funding for the Capital Improvement Plan includes but is not limited to accumulated budget surpluses in the form of fund balances, debt, user fees, and grants.

Debt Policies

1. The District will confine long-term borrowing to capital improvements, land acquisition, or one-time obligations that cannot be financed from current revenues or reserves.
2. Capital projects financed through the issuance of bonds shall be financed for a period not to exceed the expected useful life of the improvement or 25 years.
3. The District will maintain good communications with bond rating agencies regarding its financial condition.
4. The aggregate indebtedness of the District cannot exceed 2.875% of the value of the taxable property (equalized assessed value). The District's non-referendum legal debt limit is 0.575% of taxable property (equalized assessed valuation), and based on State law, the District can increase the debt service extension for non-referendum General Obligation Bond debt annually by the Consumer Price Index (CPI) or 5%, whichever is lower.
5. When issuing debt, the District will generally solicit bids from local banks. However, the District may use negotiated financing when the market is volatile. Staff may work with a financial advisor when larger or more complex debt issuance is to take place.
6. The District will not consider long-term debt that, through its issuance, would cause the District's bond rating to be lowered.
7. The District retains external bond counsel for all debt issuances to ensure compliance with applicable Federal and State tax and other laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.
8. The District will retain an external financial advisor to be utilized in selected debt issuances.

Cash Management (Investments) Policies

1. An investment policy has been adopted by the Board, which provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the

efficiency of the cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled cash.

2. All funds must be invested or held in secure instruments that are both: (a) allowed by State law, AND (b) insured by either an agency of the federal government, collateralized by the holding institution, or judged to be safe by Illinois Park District Liquid Asset Fund (IPDLAF) or any successor group which guides investments for a consortium of park districts or other municipal governments.
3. The District's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the District to invest funds to the fullest extent possible. The District attempts to match funds to projected disbursements.
4. Criteria for selecting investments and the order of priority are safety, liquidity, and yield.

Capital Asset Policies

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

Financial Reporting Policies

1. The Governmental Account Audit Act requires that the District conduct an audit of all funds, property, and financial practices on an annual basis by an independent certified public accounting (CPA) firm. The Board selects and contracts with an audit firm to conduct an annual audit for the District, a separate annual audit for the Sugar Creek Golf Course, and other audits as prescribed by grant requirements.

2. All funds must be received, processed, or disbursed under controls sufficiently to meet the Board appointed auditor's standards.
3. The audit must include all District accounts and funds and begin after the close of the last fiscal year to which it pertains. The audit report must contain the following:
    - statements that conform with Generally Accepted Accounting Principles that set forth the financial position and results of financial operations for each of the District funds and any updates mandated by the Governmental Accounting Standards Board (GASB);
    - financial information as well as findings and conclusions that are adequately supported by evidence in the auditor's working papers;
    - the professional opinion of an accountant with respect to the financial statements. If the accountant cannot issue an opinion, he or she must declare so on the report and explain why such an opinion cannot be issued;
    - a certification that the audit was performed in compliance with Generally Accepted Auditing Standards (50 ILCS 310/5);
    - an audit management letter (if necessary) which provides recommendations for improving the fiscal and management practices of the District; and
    - a management discussion and analysis section, which provides an overview of the District's financial activities.
4. The audit must be available for public inspection. In addition to filing the report with the Illinois Comptroller (See 7.8: State Comptroller's Report), the District must file the report with the DuPage and Cook County Clerks as well as other agencies which require a copy after approval by the Board.

Fund Structure

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

- *General Fund:* is used to account for all activities of the general government not accounted for in some other fund including park services, facility maintenance and administration. The General Fund is the principal operating/major fund of the District. It has four minor funds presented in separate reports and defined below.
    - *Illinois Municipal Retirement Fund:* The IMRF Fund accounts for the activities resulting from the District's participation in IMRF. Revenues are provided by a specific annual property tax levy that produces a sufficient amount to pay contributions to the fund on behalf of District employees. Payments to IMRF and receipt of property taxes are the major activities in this Fund.

- *FICA:* The Park District's Social Security contributions and activities are accounted for in this Fund. Financing is provided by a specific annual property tax levy that produces a sufficient amount to pay the District's contribution to Social Security based on payroll. Transactions recorded include property taxes received and Social Security payments.
- *Liability Insurance:* This Fund records the District's business insurance and risk management activities, currently provided through membership to the Park District Risk Management Agency. Financing is provided from the annual property tax levy.
- *Audit:* This Fund accounts for expenditures related to the District's annual financial audit. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.

- *Recreation Fund:* This Fund is used to account for the operations of recreation services including sports, fitness, racquet sports, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors, aquatics, Courts Plus, and Wilder Mansion. According to Article 5-2 of the Park District Code, a park district may levy and collect an annual tax for the purpose of planning, establishing and maintaining recreational programs and that tax shall be levied and collected in like manner as the general taxes for the District (statutory rate limit is .075). Financing is primarily provided from fees and charges for programs and activities and the annual property tax levy. The Recreation Fund is also considered a major fund and has two minor funds presented in separate reports (also special revenue funds) and are described below.
  - *Museum:* This Fund accounts for revenues and expenditures related to the operation of the Wilder Museum/Conservatory and all utility and non-enterprise hospitality rental, meeting and community event expenses at the Wilder Mansion. According to 70 ILCS, Pars. 1290/1 and 1290/2, a Board of Park Commissioners, having control of a public park or parks within which there shall be maintained any aquarium or any museum or museums of art, industry, science, or natural or other history may levy and collect an annual tax for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquarium and museum or museums and the buildings and grounds thereof (statutory rate limit is .07). Financing is provided primarily from the annual property tax levy and program fees.
  - *Special Recreation Association:* This Fund accounts for revenues and expenditures related to the provision of recreation services for individuals with disabilities including membership in the Gateway Special Recreation Association. According to Article 5-8 of the IL Park District Code, a district that is party to a joint agreement to provide recreational programs for persons with disabilities under Section 8-10b of the Code may levy and collect an annual tax for the purpose of funding the District's share of the expenses of providing these programs under that joint agreement (statutory rate limit is 0.04 and is not part of the tax cap). Financing is primarily provided by the annual property tax levy and program and transportation fees.

- *Debt Service Fund:* The Debt Service Fund is used to account for the accumulation of resources for payment of principal, interest and other costs related to bonds. Beginning in 2003, the District collapsed all of the separate debt funds into one debt service fund with unique accounts for each debt issue.
- *Capital Improvement Fund:* This Fund accounts for all capital improvements not specifically accounted for in other funds. Transactions are capital improvements including park redevelopment. The Capital Improvement Fund is also considered a major fund and has three minor funds presented in separate reports and defined below.
    - *Supplemental Referendum Activity Fund:* This fund accounts for the revenues and expenditures associated with referendum-related activities that are not tied to specific construction projects approved by the referendum.
    - *Paving & Lighting Fund:* This Fund is used to account for revenues and expenditures related to the planning, construction and maintaining of streets, roadways and other paved areas and the lighting thereof within the parks maintained within the District. The District is authorized, under section 5-6 of the Illinois Park District Code, to levy and collect annually a tax not-to-exceed 0.005% of the value, as equalized or assessed by the Fund of Revenue, of all taxable property in the District, for the purpose of constructing, maintaining, and lighting streets and roadways within the parks and playgrounds maintained by the District. Financing is provided from the annual property tax levy.
    - *Referendum Fund:* This fund is used to account for expenditures related to specific referendum-approved projects, including the replacement of the Joanne B. Wagner Community Center; construction of a bandshell and permanent restrooms in Wilder Park; installation of permanent restrooms in Crestview and Eldridge Parks and along the Prairie Path; and the conversion of a grass field to artificial turf at Berens Park.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds). Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. User charges are intended to cover the costs of these operations.

- *Enterprise Fund*
    - *Sugar Creek Golf Course:* This Fund is used to account for the operation of the Sugar Creek Golf Course.

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2027 BUDGET:
FUND SUMMARY

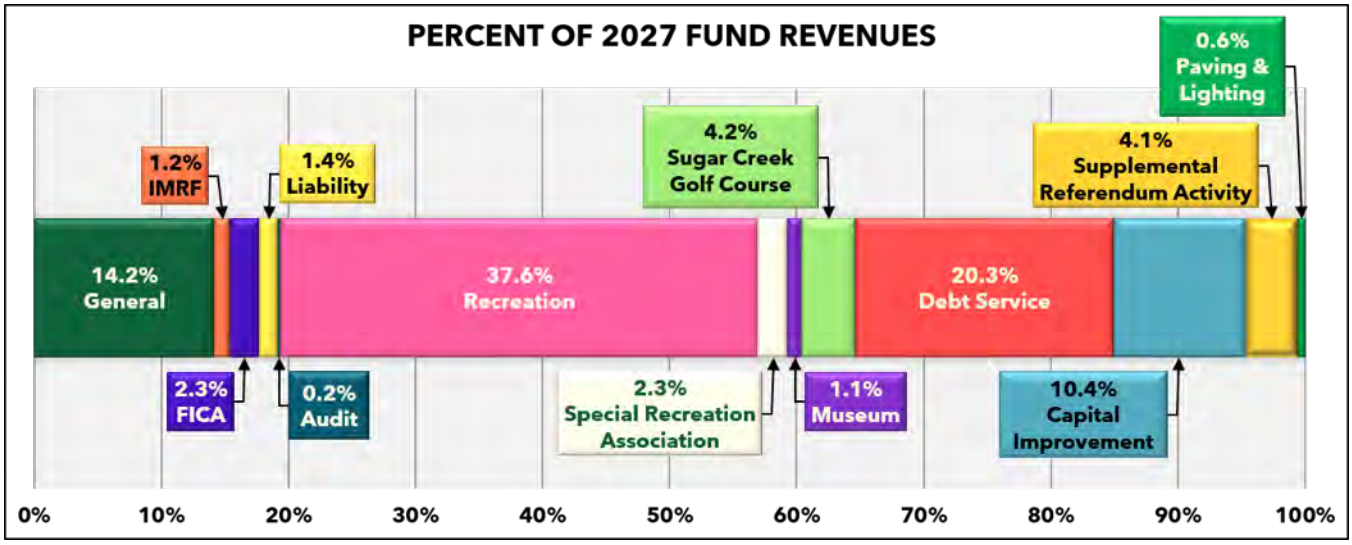
The Fund Summary section provides an analysis of revenue and expenditure trends by fund and is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds in the 2027 Proposed Budget.

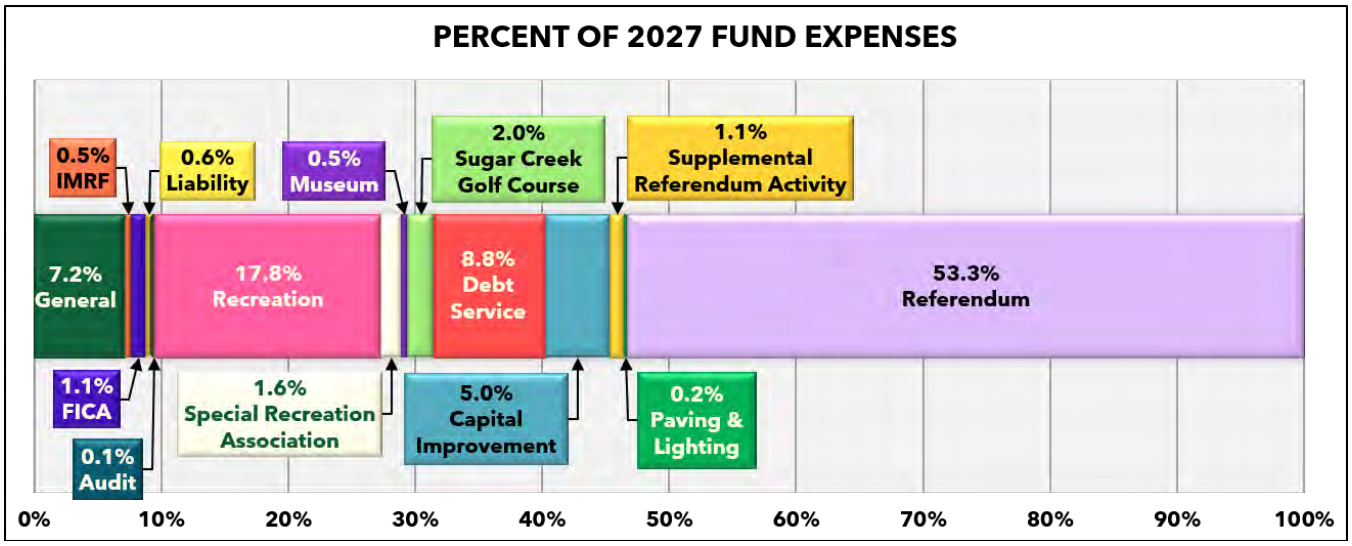
The *2027 Proposed Budget Summary by Fund* chart below provides an overview of total 2027 proposed budgeted revenues and expenses by fund. The third column provides the difference of revenues less expenditures (operating net), the fourth column provides the amount of spending down of reserves in funds and departments (recorded as revenue in previous budgets and accumulated over the cash and investment target for each Fund/Department), the fifth column includes operating expenditures plus the amount being spent down in each fund, and the last column provides the difference between revenues and total expenditures (net) in each Fund and Department in the 2027 Proposed Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

2027 Proposed Budget Summary by Fund

	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)**







The *Four-year Summary by Fund* chart on the following page provides comparisons of 2024 and 2025 Actual, 2026 Approved Budget and 2027 Proposed Budget revenue and expenditures by fund. The chart illustrates the amount and percentage change of revenue and expenditures for the 2026 Approved Budget and 2027 Proposed Budget by fund. Revenue is projected to decrease by 2.4% ($899,522) and expenditures are expected to decrease by 6.9% ($6,286,596). The 2027 Proposed Budget variance in revenue reflects decreased spending on non-referendum capital projects in 2027 while decreased expenditures from the prior year primarily reflect decreased spending on capital projects, both referendum and non-referendum.

Four-year Summary by Fund
(2024 and 2025 Actual, 2026 Approved Budget, and 2027 Proposed Budget)

Fund/Fund	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
		Revenue				
General Fund	5,214,158	5,223,273	5,315,536	5,201,218	(114,318)	-2.2%
IMRF Fund	55,351	270,733	426,420	449,600	23,180	5.4%
FICA Fund	757,532	766,547	855,145	837,450	(17,695)	-2.1%
Liability Fund	373,074	305,745	442,503	530,750	88,247	19.9%
Audit Fund	60,008	62,241	62,423	75,250	12,827	20.5%
Recreation Fund	11,465,234	12,740,836	12,581,423	13,772,232	1,190,809	9.5%
Special Recreation Association Fund	716,340	705,502	697,993	854,600	156,607	22.4%
Museum Fund	350,319	357,490	385,643	399,750	14,107	3.7%
Sugar Creek Golf Course Fund	1,422,175	1,609,472	1,459,614	1,544,042	84,428	5.8%
Total Operating Budget	**20,414,192**	**22,041,838**	**22,226,700**	**23,664,892**	**1,438,192**	**6.5%**
Debt Service Fund	1,440,860	7,495,786	7,464,110	7,425,974	(38,136)	-0.5%
Capital Improvement Fund	4,698,547	2,622,128	5,930,960	3,812,001	(2,118,959)	-35.7%
Paving & Lighting Fund	294,899	224,295	193,401	206,271	12,870	6.7%
Total Debt & Capital Budget	**6,434,306**	**10,342,209**	**13,588,471**	**11,444,246**	**(2,144,225)**	**-15.8%**
Total Operating, Debt & Capital Budget	**26,848,498**	**32,384,047**	**35,815,171**	**35,109,138**	**(706,033)**	**-2.0%**
Supplemental Referendum Activity Fund	-	2,529,404	1,697,485	1,503,996	(193,489)	-11.4%
Referendum Fund	-	91,561,879	-	-	-	0.0%
Total Referendum Budget	**-**	**94,091,283**	**1,697,485**	**1,503,996**	**(193,489)**	**-11.4%**
Grand Total Revenue Budget	**26,848,498**	**126,475,330**	**37,512,656**	**36,613,134**	**(899,522)**	**-2.4%**

Fund/Fund	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
		Expenditures				
General Fund	5,130,469	5,358,336	6,751,999	6,055,609	(696,390)	-10.3%
IMRF Fund	300,003	423,015	425,094	429,782	4,688	1.1%
FICA Fund	639,826	723,482	853,673	924,857	71,184	8.3%
Liability Fund	369,187	396,957	443,268	531,677	88,409	19.9%
Audit Fund	52,345	56,731	62,931	64,185	1,254	2.0%
Recreation	12,156,112	11,708,994	15,031,432	15,059,445	28,013	0.2%
Special Recreation Association Fund	1,347,593	1,078,929	1,198,714	1,361,673	162,959	13.6%
Museum Fund	337,867	356,976	406,968	421,619	14,651	3.6%
Sugar Creek Golf Course Fund	1,273,667	1,265,824	1,510,983	1,718,543	207,560	13.7%
Total Operating Budget	**21,607,070**	**21,369,244**	**26,685,062**	**26,567,390**	**(117,672)**	**-0.4%**
Debt Service Fund	1,420,479	7,320,902	7,576,595	7,458,658	(117,937)	-1.6%
Capital Improvement Fund	4,764,330	3,065,126	5,779,560	4,238,001	(1,541,559)	-26.7%
Paving & Lighting Fund	124,876	50,251	448,040	208,245	(239,795)	-53.5%
Total Debt & Capital Budget	**6,309,685**	**10,436,279**	**13,804,195**	**11,904,904**	**(1,899,291)**	**-13.8%**
Total Operating, Debt & Capital Budget	**27,916,755**	**31,805,523**	**40,489,257**	**38,472,294**	**(2,016,963)**	**-5.0%**
Supplemental Referendum Activity Fund	-	941,870	870,466	969,083	98,617	11.3%
Referendum Fund	-	5,820,612	49,295,250	44,927,000	(4,368,250)	-8.9%
Total Referendum Budget	**-**	**6,762,482**	**50,165,716**	**45,896,083**	**(4,269,633)**	**-8.5%**
Grand Total Expenditure Budget	**27,916,755**	**38,568,005**	**90,654,973**	**84,368,377**	**(6,286,596)**	**-6.9%**
Grand Total Net	**(1,068,257)**	**87,907,326**	**(53,142,317)**	**(47,755,243)**	**(7,186,118)**	**13.5%**

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

Basis of Presentations – Fund Accounting

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

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

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

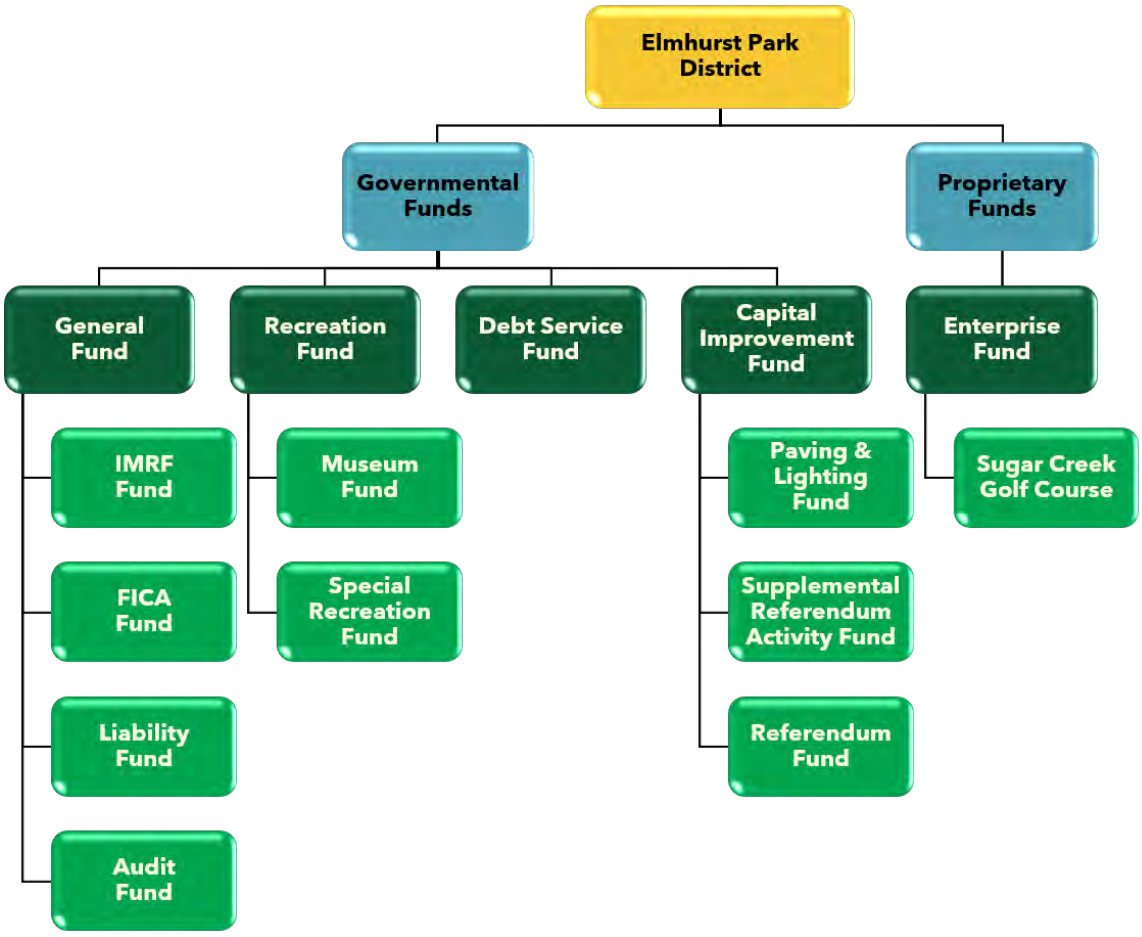
Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital project funds), and the servicing of general long-term debt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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds). Enterprise funds are used to account for operations financed and operated

in a manner similar to private business enterprises. User charges are intended to cover the costs of these operations. Sugar Creek Golf Course is the District's sole Proprietary Fund.

For a detailed description of the District's fund structure and the purpose of each fund, see pages 77-79.

Fund Organization Chart



Matrix of Fund Distribution of Expenses by Function

Function	General Fund	IMRF Dept	FICA Dept	Liability Dept	Audit Dept	Recreation Fund	SRA Dept	Museum Dept	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	Supplemental Referendum Activity Dept	Paving & Lighting Dept	Referendum Dept
Park Board/Administration	X	X	X	X	X	X	X					X		
Finance	X	X	X	X	X	X	X	X	X			X		X
Marketing & Communications	X	X	X			X	X	X						
Human Resources & Risk Management	X	X	X	X	X	X	X	X	X					
Information Technology	X					X						X		
Parks	X	X	X			X		X					X	
Facilities	X	X	X			X		X	X			X	X	
Recreation		X	X			X	X	X				X		X
Special Use Facilities		X	X			X		X						
Sugar Creek Golf Course									X					
Capital/Transfers/Debt	X					X	X	X	X	X	X		X	X

The above matrix illustrates the relationship between operational functions and individual funds. An 'X' indicates the specific fund in which expenses are recorded for each function. For a detailed chart of 2027 Proposed Function Expenditures by Fund see pages 29-30.

GENERAL FUND

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

Type of Fund
Governmental

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

Revenues include
Taxes, advertising, donations, sponsorship, rentals (athletic field user fees), merchandise sales (brick pavers, lamp post, bench memorials), and interest income

Expenses include
a majority of the administrative and park functions and a portion of the facility, marketing & communications, finance, human resources & risk management, and information technology functions

For 2027, the General Fund revenue is projected to decrease by 2.2% ($114,318) from the 2026 Approved Budget and expenses are projected to decrease by 40.5% ($582,072). Overall, the General Fund exhibits a net deficit of $854,391.

General Fund Revenue

Taxes: In the 2027 Proposed Budget, tax revenue totals $4,306,500 from Property taxes and $300,000 from Corporate Replacement Taxes. Total budgeted taxes are proposed to decrease by 2.7% ($125,818) as compared to the 2026 Approved Budget due largely in part to decreasing the property tax levy by $170,679 offset by corporate replacement tax increasing by $50,000.

Advertising, Donations, and Sponsorship: The 2027 Proposed Budget includes revenue totaling $83,050; sponsorship $53,500 and advertising $29,550. Compared to the 2026 Approved Budget, revenue is projected to remain the same.

Rentals: Rental revenue is increasing by 19.0% ($46,100) primarily due to an increase in AFAC Group rentals, ($53,600) due to passing along fees related to renting temporary light towers; offset by a decrease in Non-AFAC Group rentals of 62.5% ($7,500).

Merchandise Sales: Merchandise sales revenue of $10,100 is projected to remain the same as compared to the 2027 Approved Budget.

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

Interest: Interest revenue of $137,100 is 20.2% ($34,600) lower compared to the 2026 Approved Budget due to declining interest rates over the prior 12 months.

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
General Fund Revenues						
Taxes	4,551,290	4,494,379	4,732,318	4,606,500	(125,818)	-2.7%
Advertising, Donations, Sponsorships	77,750	85,425	83,050	83,050	-	0.0%
Program Fees	311	-	-	-	-	0.0%
Rentals	253,962	291,352	242,000	288,100	46,100	19.0%
Daily Uses, Memberships, Passes	665	81	-	-	-	0.0%
Merchandise Sales	14,251	19,932	10,100	10,100	-	0.0%
Transfers In	26,368	26,368	76,368	76,368	-	0.0%
Bond, Insurance, Other Proceeds	19,255	17,030	-	-	-	0.0%
Interest	270,306	288,705	171,700	137,100	(34,600)	-20.2%
Total Revenues	5,214,158	5,223,273	5,315,536	5,201,218	(114,318)	-2.2%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
General Fund Expenses						
Wages	2,394,441	2,382,648	2,520,419	2,677,775	157,356	6.2%
Services	1,427,607	1,333,523	1,716,162	1,896,168	180,006	10.5%
Repairs	23,420	26,820	44,750	39,500	(5,250)	-11.7%
Supplies	480,867	547,988	543,461	584,811	41,350	7.6%
Transfers Out/Debt	804,133	1,067,357	1,927,207	857,355	(1,069,852)	-55.5%
Total Expenses	5,130,469	5,358,336	6,751,999	6,055,609	(696,390)	-10.3%
Net	83,689	(135,063)	(1,436,463)	(854,391)	582,072	-40.5%

General Fund Expenses

As compared to the 2026 Approved Budget, expenses are decreasing overall by 10.3% ($696,390).

Wages: Wages are increasing overall by 6.2% ($157,356). The changes are primarily related to full-time budgeted merit increases for existing staff and a portion of the proposed addition of four new full-time positions related to the opening of the new Wagner Community Center (WCC) ($54,309).

Services: Services are projected to increase by 10.5% ($180,006). This is primarily due to increases in the following:

- Consulting Services 163.0% ($66,000) primarily due to the following:
  - board consulting ($30,000)
  - complete a Compensation Study ($25,000)
- Computer & Hardware Services 32.5% ($51,930) due to increasing necessary software user licenses for proposed new positions related to the opening of the new (WCC)
- Equipment Rental 209.7% ($20,900) due to the annual lease expense for the Perry Weather System units through March 2029.
- Contract Services 6.4% ($20,875) primarily due to adding pneumatic mulch installation ($18,000) for tree rings and landscape beds in Wilder Park.

Repairs: Expenses are decreasing by 11.7% ($5,250) due to reductions in plumbing system repairs ($2,100), equipment repairs ($2,900), building repairs ($250)

Supplies: Expenses are increasing by 7.6% ($41,350) primarily due to the following:

- Program Supplies 42.7% ($28,800) due to the District directly renting and coordinating temporary light towers for AFAC groups, rather than groups handling the rentals independently
- Fuel 19.8% ($12,888) due to volatile market conditions and rising standard fuel utility rates

Transfers: A one-time transfer of $857,355 to the Capital Improvement Fund to finance proposed 2027 capital projects.



Minor Funds in the General Fund

IMRF Fund

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

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

Expenses include
The payment of retirement plan contributions

As compared to the 2026 Approved Budget, the Illinois Municipal Retirement Fund (IMRF) reflects an increase of 5.4% ($23,180) in revenue primarily due to the proposed increase to the property tax levy of 7.3% ($30,180) in order to make required contributions and meet cash and investment targets. Based on the recent performance of IMRF's investment portfolio, the District's 2027 employer contribution rate set by IMRF is 6.23% which is a 9.05% decrease as compared to 2026 (6.89%). Therefore, with the rate decrease, along with the proposed new positions, IMRF Fund expenses are increasing by 1.1% ($4,688).

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
IMRF Department Revenues						
Taxes	35,093	260,681	415,320	445,500	30,180	7.3%
Bond, Insurance, Other Proceeds	-	(625)	-	-	-	0.0%
Interest	20,258	10,677	11,100	4,100	(7,000)	-63.1%
Total Revenues	55,351	270,733	426,420	449,600	23,180	5.4%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
IMRF Department Expenses						
Services	300,003	423,015	425,094	429,782	4,688	1.1%
Total Expenses	300,003	423,015	425,094	429,782	4,688	1.1%
Net	(244,652)	(152,282)	1,326	19,818	18,492	1394.6%

Year	EPD Employer Contribution Rate
2018	10.75%
2019	8.37%
2020	10.62%
2021	10.57%
2022	9.25%
2023	5.72%
2024	5.39%
2025	6.40%
2026	6.89%
2027	6.23%

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

FICA Fund

FICA Fund: Purpose
Accounts for the District's Social Security contributions and activities

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

Expenses include
Social Security payments

As compared to the 2026 Approved Budget, FICA Fund revenues are decreasing by 2.1% ($17,695) mainly due to a decrease in the proposed property tax levy of 2.8% ($23,295) in order to make required contributions and meet cash and investment targets.

FICA contributions for Social Security are 7.65% of salaries and wages, representing 6.20% for Old Age, Survivors and Disability Insurance (OASDI), and 1.45% for Medicare. Compared to the 2026 Approved Budget, FICA expenses are projected to increase 8.3% ($71,184) due to increased salary and wage expenses resulting from the District's projected annual merit increases as well as the addition of the proposed new positions.

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

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
FICA Department Revenues						
Taxes	747,277	745,513	840,045	816,750	(23,295)	-2.8%
Bond, Insurance, Other Proceeds	-	(163)	-	-	-	0.0%
Interest	10,256	21,197	15,100	20,700	5,600	37.1%
Total Revenues	757,532	766,547	855,145	837,450	(17,695)	-2.1%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
FICA Department Expenses						
Services	639,826	723,482	853,673	924,857	71,184	8.3%
Total Expenses	639,826	723,482	853,673	924,857	71,184	8.3%
Net	117,706	43,065	1,472	(87,407)	(88,879)	-6038.0%

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

Revenues include
A specific annual property tax levy

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

Liability Fund

The Liability Fund reflects an increase in revenue of 19.9% ($88,247) as compared to the 2026 Approved Budget due to the proposed property tax levy increase of 20.0% ($88,347). Expenses are proposed to increase by 19.9% ($88,409) in order to fund projected expenses and meet cash and investment targets.

Wages: Wages are increasing overall by 25.9% ($13,091). The change is primarily related to the proposed merit increases for staff whose responsibilities include insurance and risk management related activities and a portion of the proposed new full-time Human Resources & Risk position ($8,732).

Services: Service expenses are increasing by 19.2% ($75,318) primarily due to an increased contribution to PDRMA that is calculated based on District payroll for employment practices, operating expenditures for liability and cyber security, asset values for property, and acreage for pollution 16.8% ($59,801).

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Liability Department Revenues						
Taxes	372,606	303,851	441,303	529,650	88,347	20.0%
Interest	468	1,894	1,200	1,100	(100)	-8.3%
Total Revenues	373,074	305,745	442,503	530,750	88,247	19.9%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Liability Department Expenses						
Wages	48,111	49,589	50,476	63,567	13,091	25.9%
Services	321,076	347,368	392,792	468,110	75,318	19.2%
Total Expenses	369,187	396,957	443,268	531,677	88,409	19.9%
Net	3,887	(91,212)	(765)	(927)	(162)	21.2%

Audit Fund: Purpose
Accounts for the expenditures related to the District's annual financial audit

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

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

Audit Fund

As compared to the 2026 Approved Budget, revenue in the Audit Fund reflects an increase of 20.5% ($12,827) due to the proposed property tax levy increase of 19.7% ($12,227) to maintain Tier 1 reserves at appropriate levels while covering projected expenses. Expenses are projected to increase 2.0% ($1,254).

Wages: Wages are projected to increase by 4.2% ($1,278) due to proposed merit increases for staff whose responsibilities include preparing the annual financial statements.

Services: Overall services are decreasing by 0.1% ($24) to fund costs for audit services necessary to conduct the annual audit and actuarial services to calculate post-employment benefits liability for the District.

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Audit Department Revenues						
Taxes	59,865	61,434	62,023	74,250	12,227	19.7%
Interest	143	806	400	1,000	600	150.0%
Total Revenues	60,008	62,241	62,423	75,250	12,827	20.5%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Audit Department Expenses						
Wages	29,260	30,193	30,282	31,560	1,278	4.2%
Services	23,085	26,538	32,649	32,625	(24)	-0.1%
Total Expenses	52,345	56,731	62,931	64,185	1,254	2.0%
Net	7,663	5,509	(508)	11,065	11,573	-2278.1%

RECREATION FUND

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

Type of Fund
Governmental

Minor Funds
Special Recreation Association (SRA) and Museum

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

Expenses include
Operating costs for recreation services and facilities

As compared to the 2026 Approved Budget, Recreation Fund revenue is increasing by 9.5% ($1,190,809) and expenses are increasing by 0.2% ($28,013). Overall, the Recreation Fund exhibits a net deficit of $1,287,213.

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Recreation Fund Revenues						
Taxes	2,302,727	2,459,031	1,948,426	2,277,295	328,869	16.9%
Advertising, Donations, Sponsorships	8,065	14,400	13,782	23,071	9,289	67.4%
Grants	42,255	-	-	-	-	0.0%
Program Fees	6,026,172	6,801,083	7,168,739	7,727,590	558,851	7.8%
Rentals	368,404	403,024	419,059	490,331	71,272	17.0%
Daily Uses, Memberships, Passes	2,382,135	2,740,320	2,784,237	3,020,438	236,201	8.5%
Merchandise Sales	78,757	69,914	55,640	66,467	10,827	19.5%
Transfers In	77,540	77,540	77,540	77,540	-	0.0%
Bond, Insurance, Other Proceeds	5,662	13,451	-	-	-	0.0%
Interest	173,517	162,074	114,000	89,500	(24,500)	-21.5%
Total Revenues	11,465,234	12,740,836	12,581,423	13,772,232	1,190,809	9.5%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Recreation Fund Expenses						
Wages	6,268,508	6,937,805	8,008,794	8,734,240	725,446	9.1%
Services	2,830,980	3,026,682	3,493,085	3,894,910	401,825	11.5%
Repairs	142,098	246,847	198,975	191,000	(7,975)	-4.0%
Supplies	483,273	591,099	687,021	777,036	90,015	13.1%
Transfers Out/Debt	2,431,253	906,561	2,643,557	1,462,259	(1,181,298)	-44.7%
Total Expenses	12,156,112	11,708,994	15,031,432	15,059,445	28,013	0.2%
Net	(690,878)	1,031,842	(2,450,009)	(1,287,213)	1,162,796	-47.5%

Recreation Fund Revenue

Taxes: Tax revenue is proposed to increase by 16.9% ($328,869) as compared to the 2026 Approved Budget due to an increase in the proposed property tax levy to assist in funding expenditures in wages, services and supplies resulting from the start-up and opening of the new WCC in 2027.

Advertising, Donations, Sponsorships: Revenue is proposed to increase by 67.4% ($9,289) primarily due to increasing advertising at Canine Corner Dog Park ($3,750) and Courts Plus ($3,100). Along with offering Canine Corner Dog Park sponsorships ($2,000).

Program Fees: As compared to the 2026 Approved Budget, Program Fee revenue is increasing by 7.8% ($558,851) primarily due to increases in Recreation programs 6.7% ($380,099) and Special Use Facilities programs 11.9% ($173,752). More detail can be found in Revenue Analysis on pages 124-125.

Recreation program areas with significant estimated increases are listed below:

- Day Camps & Recreation Station 7.7% ($243,462)
- Cultural Arts 27.4% ($102,597)

Special Use Facilities program area with a significant estimated increase is Racquet Sports 12.8% ($149,151).

Rentals: As compared to the 2026 Approved Budget, revenue is increasing overall by 17.0% ($71,272). Increase in Recreation 97.9% ($46,143) is primarily due to the opening of the new WCC and offering rentable multi-purpose room space ($42.690). Increases in Special Use Facilities 6.8% ($25,129) include, but not limited to, indoor court time 6.2% ($7,183) and Wilder Mansion banquets 7.1% ($14,700).

Passes, Membership and Daily Uses: As compared to the 2026 Approved Budget, revenue is projected to increase by 8.5% ($236,201) primarily due to a 5.0% rate increase at Courts Plus ($224,239).

Merchandise Sales: Revenue from merchandise sales is proposed to increase overall by 19.5% ($10,827) primarily due to increases in dance costumes ($8,927) and gymnastics .

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

Recreation Fund Expenses

Wages: Wages are increasing by 9.1% ($725,446) overall due to the changes below:

Full-time wages as compared to 2026 are up by 14.7% ($462,974) due primarily to budgeted merit increases for existing staff, along with a portion of the nine proposed new full-time positions ($258,728)

Part-time wages are increasing, by 5.4% ($262,472), due to proposed annual merit increases.

The following areas are projected to have the largest wage increases/decreases:

- Courts Plus part-time wages are increasing by 9.5% ($104,120) overall, including membership services ($17,131), racquet sports ($63,381), registration ($11,577), and fitness ($13,304)
- Registration (excluding Courts Plus) is increasing by 63.9% ($83,979) primarily due to new part-time positions related to the opening of the new WCC ($70,491)
- Facilities and Parks Operations are increasing by 26.9% ($48,928) primarily due to new part-time positions related to the opening of the new WCC ($35,000)
- Outdoor Pools including lifeguards, managers, programming, and guest services are decreasing by 3.8% ($32,472) due to a more conservative budgeting approach

***Services*:** As compared to the 2026 Approved Budget, services are increasing 11.5% ($401,825) primarily due to increases in health care expenses, utilities, and computer & hardware services as detailed below:

Health care expenses increasing by 22.2% ($141,277) primarily due to changes in individual employee elections as compared to the 2026 Approved budget and the proposed new positions (nine full-time and two eligible part-time positions) related to the opening of the (WCC)

Utilities are increasing 20.7% ($103,000) due to opening the new WCC:

- Electricity 5.0% ($14,000)
- Natural Gas 86.8% ($46,000)
- Water & Sewer 26.1% ($43,000)

Computer & Hardware Services increasing by 31.9% ($86,719) primarily due to increasing necessary software user licenses for proposed new positions related to the opening of the new WCC.

Repairs: As compared to the 2026 Approved Budget, repairs are decreasing 4.0% ($7,975) primarily due to increases in equipment repairs, 10.0% ($6,725) and electrical repairs 37.5% ($5,250) offset by decreases in building repairs 3.7% ($2,300) and plumbing system repairs 31.9% ($17,650).

Supplies: Expenses are increasing by 13.1% ($90,015) primarily due to increases in equipment & furniture 78.4% ($33,974) and program supplies 22.7% ($41,251) related to the opening of the new WCC.

Transfers: Transfer expenses include $1,435,891 to the Capital Improvement Fund for proposed 2027 capital projects and $26,368 to the General Fund for adult athletic league field maintenance.



Minor Funds in the Recreation Fund

Special Recreation Association (SRA) Fund

Special Recreation Association Fund: Purpose
Accounts for the District's provision of special recreation services

Revenues include
A specific annual property tax levy and transportation punch cards

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

As compared to the 2026 Approved Budget; revenues are increasing by 22.4% ($156,607) primarily due to an increase in the proposed property tax levy 23.5% ($160,207) to replenish the reserve balance to meet its Tier 1 target and support proposed 2027 park and facility accessibility improvements, offset by a decrease in interest 21.6% ($3,600) due to declining interest rates.

Expenses in the SRA Fund are increasing by 13.6% ($162,959) as compared to the 2026 Approved Budget resulting in a net deficit of $507,073 (revenues minus expenses) to fund accessibility improvements as described below.

Wages are increasing by 6.4% ($15,173) primarily due to increases for part-time staff 15.5% ($14,527) due to rising requests for inclusion services.

Services expenses are increasing by 6.7% ($16,936) primarily due to health care 60.5% ($9,808) for employee selection changes as compared to 2026, as well as program services 3.0% ($6,945) due to a 3% contribution increase for Gateway SRA Membership.

Supplies are increasing by 58.3% ($350) due to a reduction in staff apparel ($150) being offset by programming supplies increasing ($500).

Capital is increasing by 18.4% ($130,500) as compared to the 2026 Approved Budget. Proposed 2027 capital projects ($838,000) include: Crestview Park Master Plan Phase 1 Implementation ($327,000), Crestview Park Playground improvements ($323,000) and Jaycee Tot Lot Playground Replacement ($188,000).

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
SRA Department Revenues						
Taxes	687,412	687,400	681,293	841,500	160,207	23.5%
Interest	28,928	18,102	16,700	13,100	(3,600)	-21.6%
Total Revenues	716,340	705,502	697,993	854,600	156,607	22.4%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
SRA Department Expenses						
Wages	218,072	227,399	238,045	253,218	15,173	6.4%
Services	276,831	249,622	252,569	269,505	16,936	6.7%
Supplies	1,204	1,189	600	950	350	58.3%
Capital	851,487	600,718	707,500	838,000	130,500	18.4%
Total Expenses	1,347,593	1,078,929	1,198,714	1,361,673	162,959	13.6%
Net	(631,253)	(373,428)	(500,721)	(507,073)	(6,352)	1.3%

Museum Fund: Purpose
Accounts for District museum related program and facility operations

Revenues include
A specific annual property tax levy, donations and program fees

Expenses include
Conservatory/ Greenhouse operations and Wilder Mansion utilities and non-fee paying rentals

Museum Fund

As compared to the 2026 Approved Budget, Museum Fund revenue is increasing by 3.7% ($14,107) and expenditures are increasing by 3.6% ($14,651). The Museum Fund will have a net deficit of $21,869 (revenues minus expenses) but is projected to have sufficient cash and reserves at the end of 2027 to meet targeted balances.

Taxes as compared to the 2026 Approved Budget revenues are increasing by 7.6% ($27,807) due to the proposed property tax levy.

Wages reflect an increase of 5.3% ($7,932) due to the proposed annual merit increase for horticulture staff.

Services reflect a decrease of 6.6% ($6,211) primarily due to a decrease in utility expenses 16.2% ($6,000) due to decreases in electricity 6.7% ($1,000), natural gas 16.7% ($1,000), and water & sewer 25.0% ($4,000) based actual usage through 2026.

Repairs are proposed to increase by 32.8% ($3,930) from the previous year's budget, primarily due to a 5-year fire sprinkler inspection and testing ($3,480).

Supplies are budgeted to increase by 4.0% ($2,000) as compared to 2026, due to increases in ground supplies ($2,000).

Capital expenditures are increasing by 28.0% ($7,000) due to repairs, glazing, and painting of Wilder Mansion window frames ($32,000).

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

2027 BUDGET:
FUND SUMMARY

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Museum Department Revenues						
Taxes	337,513	345,360	368,193	396,000	27,807	7.6%
Advertising, Donations, Sponsorships	5,516	5,264	400	400	-	0.0%
Program Fees	-	-	350	350	-	0.0%
Bond, Insurance, Other Proceeds	-	629	-	-	-	0.0%
Interest	7,290	6,237	16,700	3,000	(13,700)	-82.0%
Total Revenues	350,319	357,490	385,643	399,750	14,107	3.7%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Museum Department Expenses						
Wages	120,935	142,438	148,373	156,305	7,932	5.3%
Services	65,148	84,555	93,895	87,684	(6,211)	-6.6%
Repairs	7,970	5,420	12,000	15,930	3,930	32.8%
Supplies	47,348	47,022	50,160	52,160	2,000	4.0%
Capital	18,926	-	25,000	32,000	7,000	28.0%
Transfers Out/Debt	77,540	77,540	77,540	77,540	-	0.0%
Total Expenses	337,867	356,976	406,968	421,619	14,651	3.6%
Net	12,452	514	(21,325)	(21,869)	(544)	2.6%



DEBT SERVICE FUND

Debt Service Fund: Purpose
Accounts for the accumulation of resources required for the repayment of debt principal and interest

Type of Fund
Governmental

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

Expenses include
Payment of outstanding debt in that budget year

As compared to the 2026 Approved Budget, revenue in this Fund exhibits a decrease of 0.5% ($38,136) primarily due to a decrease in interest earnings 44.7% ($24,300). The 2026 Approved Budget was established in August 2025, immediately before interest rates saw a significant decline of 7.76% between July and September 2025, which lowered the possible interest earnings for 2026.

Debt service expenses in this fund are proposed to decrease by 1.6% ($117,937) due to decreases in transfers 9.8% ($117,659) and debt payments 0.004% ($278).

Transfers of $1,077,505 to the Capital Improvements Fund for proposed 2027 capital projects including but not limited to: Courts Plus Spa Replacement ($411,000), 2027 Grounds Equipment Replacements ($159,000), Courts Plus Facility Assessment ($122,000), 2027 Vehicle Replacements ($114,000).

Debt Payments of $7,749,282 include the third payment of the General Obligation Park Bonds, Series 2025 in the amount of $5,844,513 related to the Referendum.

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Debt Service Fund Revenues						
Taxes	1,434,689	7,375,434	7,409,710	7,395,874	(13,836)	-0.2%
Bond, Insurance, Other Proceeds	-	(102)	-	-	-	0.0%
Interest	6,172	120,455	54,400	30,100	(24,300)	-44.7%
Total Revenues	1,440,860	7,495,786	7,464,110	7,425,974	(38,136)	-0.5%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Debt Service Fund Expenses						
Services	3,429	12,788	10,000	10,000	-	0.0%
Transfers Out/Debt	1,417,050	7,308,113	7,566,595	7,448,658	(117,937)	-1.6%
Total Expenses	1,420,479	7,320,902	7,576,595	7,458,658	(117,937)	-1.6%
Net	20,382	174,885	(112,485)	(32,684)	79,801	-70.9%

CAPITAL IMPROVEMENT FUND

Capital Improvement Fund: Purpose
Accounts for the cost of capital improvements not accounted for in the Proprietary Funds

Type of Fund
Governmental

Minor Funds
Supplemental Referendum Activity, Paving & Lighting, and Referendum

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

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

As compared to the 2026 Approved Budget, the Capital Improvement Fund exhibits a decrease of 35.7% ($2,118,959) in revenue and a decrease of 26.7% ($1,541,559) in expenses due to reducing proposed non-referendum capital project spending in 2027.

Advertising, Donations, and Sponsorships revenue is increasing by greater than 100.0% ($31,250) as compared to the 2026 Approved Budget, due to the intergovernmental agreement with Elmhurst University to fund 25% of the Berens Park Artificial Turf Fields C & D Replacement Engineering.

Grant revenue is increasing by $220,000 as compared to the 2026 Approved Budget, due to an additional anticipated award of a State of Illinois Department of Commerce and Economic Opportunity (DCEO) Grant. Two DCEO Grants are budgeted to partially fund the following in 2027:

- Crestview Park Playground and Soft Surfacing Replacement ($190,000), originally budgeted in 2026; however, the project will not be completed until 2027.
- Jaycee Tot Lot Playground Replacement ($220,000).

Transfers of cash and investments from other Funds are decreasing by 41.3% ($2,368,809) as transfers from the General Fund ($857,355), the Recreation Fund ($1,435,891), and the Debt Service Fund ($1,077,505) are proposed to partially fund the proposed 2027 capital projects ($4,238,001).

Capital expenditures budgeted for 2027 are $4,238,001 which is a 26.7% ($1,541,559) decrease as compared to the 2026 Approved Budget (see pages 187-199 for a detailed overview of capital plan spending).

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Capital Improvement Fund Revenues						
Advertising, Donations, Sponsorships	108,500	8,750	-	31,250	31,250	>100.0%
Grants	1,019,700	25,000	190,000	410,000	220,000	115.8%
Transfers In	3,474,490	2,343,146	5,739,560	3,370,751	(2,368,809)	-41.3%
Bond, Insurance, Other Proceeds	91,967	244,208	-	-	-	0.0%
Interest	3,891	1,025	1,400	-	(1,400)	-100.0%
Total Revenues	4,698,547	2,622,128	5,930,960	3,812,001	(2,118,959)	-35.7%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Capital Improvement Fund Revenues						
Capital	4,764,330	3,065,126	5,779,560	4,238,001	(1,541,559)	-26.7%
Total Expenses	4,764,330	3,065,126	5,779,560	4,238,001	(1,541,559)	-26.7%
Net	(65,782)	(442,998)	151,400	(426,000)	(577,400)	-381.4%

Minor Funds in the Capital Improvement Fund

Supplemental Referendum Activity Fund

Supplemental Referendum Activity Fund: Purpose
Accounts for the revenue and expenditures associated with referendum-related activities that are not tied to a specific construction project approved by the referendum

Revenues include
Interest earned from the investment of the Referendum Bond proceeds

Expenses include
Wages, services, and repairs associated with referendum-related activities not specific to an approved referendum project

The Supplemental Referendum Activity Fund was created to account for the revenues and expenditures associated with referendum-related activities that are not tied to specific construction projects approved by the referendum.

The 2027 budget proposes total revenue of $1,503,996 due to interest earnings from the investment of the referendum bond proceeds and total expenditures of $969,083 as described below.

Wages are increasing 6.3% ($10,258) primarily due to the proposed annual merit increase.

Services are decreasing 3.1% ($21,841) primarily due to increases and decreases in the following areas:

- Costs related to the rented facility at 185 Industrial Drive:
  - Increase in building rentals 3.8% ($21,235) due to an increase in base rent as stated in the lease agreement
  - Decreases in utilities 55.7% ($34,000) including electricity $18,000, natural gas $13,000, and water & sewer $3,000 based on actual usage through 2026.
- Decrease in Finance/Bank Fees ($35,919) for costs related to the investment of the referendum bond proceeds.
- Increase in public relations of $30,000 to fund referendum related project grand opening events including the new WCC.

Repairs are decreasing 35.0% ($2,800) primarily due to moving out of the rented facility at 185 Industrial Drive.

Capital expense of $113,000 for proposed capital projects include restoring the rental property at 185 Industrial Drive ($100,000) to its original floorplan and installing two vehicle charging stations at the new WCC ($13,000).

2027 BUDGET:
FUND SUMMARY

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Supplemental Referendum Activity Revenues						
Interest	-	2,529,404	1,697,485	1,503,996	(193,489)	-11.4%
Total Revenues	-	2,529,404	1,697,485	1,503,996	(193,489)	-11.4%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Supplemental Referendum Activity Revenues						
Wages	-	127,339	162,733	172,991	10,258	6.3%
Services	-	439,397	699,733	677,892	(21,841)	-3.1%
Repairs	-	-	8,000	5,200	(2,800)	-35.0%
Supplies	-	2,867	-	-	-	0.0%
Capital	-	372,268	-	113,000	113,000	>100.0%
Total Expenses	-	941,870	870,466	969,083	98,617	11.3%
Net	-	1,587,534	827,019	534,913	(292,106)	-35.3%



Paving & Lighting Fund: Purpose
Accounts for the planning, construction, and maintaining of streets, roadways and other paved areas and the lighting thereof

Revenues include
A specific annual property tax levy, with proceeds restricted for this purpose

Expenses include
Capital projects and paving supplies

Paving & Lighting Fund

As compared to the 2026 Approved Budget, Paving & Lighting revenue is increasing by 6.7% ($12,870) due to a proposed increase in budgeted property ***Taxes*** 5.0% ($9,370) and ***Interest*** 60.3% ($3,500).

The 2027 budget proposes expenses decreasing by 53.5% ($239,795) due to 2027 capital projects ($208,245) including: Van Voorst Park path replacement ($84,000), Wilder Park South Master Plan Construction ($80,245), Safety Town repaving & restriping ($25,000), and Washington Park basketball court resurfacing ($19,000) (see pages 187-199 for a detailed overview of capital plan spending).

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Paving & Lighting Fund Revenues						
Taxes	157,919	164,378	187,601	196,971	9,370	5.0%
Transfers In	136,835	52,516	-	-	-	0.0%
Interest	145	7,401	5,800	9,300	3,500	60.3%
Total Revenues	294,899	224,295	193,401	206,271	12,870	6.7%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Paving & Lighting Fund Expenses						
Capital	124,876	50,251	448,040	208,245	(239,795)	-53.5%
Total Expenses	124,876	50,251	448,040	208,245	(239,795)	-53.5%
Net	170,022	174,044	(254,639)	(1,974)	252,665	-99.2%

Referendum Fund: Purpose
Accounts for the planning and construction of all referendum-approved projects.

Expenses include
architectural and engineering services, construction management, and actual cost of construction.

Referendum Fund

The Referendum Fund was created to account for the planning, design, and construction of all projects approved through the referendum, including the replacement of the WCC; construction of a bandshell and permanent restrooms in Wilder Park; installation of permanent restrooms in Eldridge and Crestview Parks and along the Prairie Path; and the conversion of a grass field to artificial turf at Berens Park

The 2027 budget proposes expenditures of $44,927,000, the majority of which are related to the replacement of the WCC ($41,900,000).

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Referendum Fund Revenues						
Bond, Insurance, Other Proceeds	-	91,130,556	-	-	-	0.0%
Interest	-	431,323	-	-	-	0.0%
Total Revenues	-	91,561,879	-	-	-	0.0%

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Referendum Fund Expenses						
Services	-	-	-	2,000	2,000	>100.0%
Capital	-	5,389,289	49,295,250	44,925,000	(4,370,250)	-8.9%
Total Expenses	-	5,820,612	49,295,250	44,927,000	(4,368,250)	-8.9%
Net	-	85,741,267	(49,295,250)	(44,927,000)	4,368,250	-8.9%

SUGAR CREEK GOLF COURSE FUND

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

Type of Fund
Proprietary

Revenues include
Rentals, passes memberships, daily uses, and merchandise sales

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

As compared to the 2026 Approved Budget, Sugar Creek Golf Course revenues are projected to increase by 5.8% ($84,428) with expenses also increasing by 13.7% ($207,560). Overall, the Fund exhibits a net deficit of $174,501.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is increasing by 4.0% ($5,325) primarily due to increasing fees by $5 for the Junior Golf Camp 4.6% ($4,805).

Rental revenue is projected to increase 3.0% ($7,690) due to increasing fees by $1 for club cart rentals 8.3% ($18,090) offset by a decrease in banquet rentals 27.8% ($10,400) due to budgeting based on the previous three-year average.

Daily Uses, Memberships, Passes revenue is projected to increase overall by 6.8% ($63,274) due to increasing fees for golf rounds 3.9% ($27,000) and driving range 15.7% ($36,274) small buckets by a $1.

Merchandise Sales revenue is increasing by 5.5% ($7,939) based on the average sales in the previous three years.

Interest revenue is projected to increase 20.0% ($200) due to maintaining a higher monthly bank balance.

Sugar Creek Golf Course Fund Expenses

Wages are increasing by 5.6% ($28,251) due to proposed annual merit increases.

Services are decreasing by 1.8% ($5,884) overall primarily due to the following increases/decreases:

- Increase in finance/bank fees 27.7% ($12,400) due to a projected credit card transaction fee increase related to the program fee increases
- Decrease in business insurance 19.3% ($4,789) as the contribution to PDRMA is calculated based on a percentage of payroll for employment practices, cyber security, asset values for property, and acreage for pollution

- Decrease in utilities 14.7% ($5,000) including electricity 18.2% ($4,000) and natural gas 11.1% ($1,000) based on actual usage through 2026

Repairs are decreasing by 4.5% ($1,950) primarily due to a reduction in equipment repairs 46.4% ($3,250) based on previous years' actual expenses, offset by an increase in plumbing systems repair 40.6% ($1,300) for the irrigation control system.

Supplies are increasing by 4.3% ($9,075) primarily due to increases in building supplies 38.3% ($4,000), fuel 28.9% ($3,525), and uniforms 100.0% ($2,000) amid rising prices.

Capital expenses are increasing by 51.7% ($166,300), proposed 2027 capital projects total $488,000 and include $300,000 for bridge concrete repairs and guardrails, $88,000 for clubhouse entrance concrete repairs, $70,000 for grounds equipment, and $30,000 for hot water heater and furnace replacement.

Transfer expenses remain the same with the repayment of debt owed to the District ($50,000).

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

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Sugar Creek Golf Course Revenues						
Grants	41,375	-	-	-	-	0.0%
Program Fees	95,769	129,313	132,538	137,863	5,325	4.0%
Rentals	217,042	249,582	254,530	262,220	7,690	3.0%
Daily Uses, Memberships, Passes	903,377	1,058,867	926,442	989,716	63,274	6.8%
Merchandise Sales	141,683	162,374	145,104	153,043	7,939	5.5%
Transfers In	-	-	-	-	-	0.0%
Bond, Insurance, Other Proceeds	22,268	8,239	-	-	-	0.0%
Interest	660	1,098	1,000	1,200	200	20.0%
Total Revenues	1,422,175	1,609,472	1,459,614	1,544,042	84,428	5.8%
				1,544,042		

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Sugar Creek Golf Course Expenses						
Wages	412,157	448,894	500,292	528,543	28,251	5.6%
Services	267,724	259,957	331,990	337,874	5,884	1.8%
Repairs	51,449	25,101	43,700	41,750	(1,950)	-4.5%
Supplies	183,242	193,367	213,301	222,376	9,075	4.3%
Capital	248,180	242,573	321,700	488,000	166,300	51.7%
Transfers Out/Debt	110,914	95,932	100,000	100,000	-	0.0%
Total Expenses	1,273,667	1,265,824	1,510,983	1,718,543	207,560	13.7%
Net	148,508	343,648	(51,369)	(174,501)	(123,132)	239.7%

2027 Proposed Budget Interfund Transfer Summary

The 2027 interfund transfers are identified in the table below. Transfers appear in the budget as required to authorize expenditures but are excluded in the "Expenditures by Function" section of the budget document. When calculating expenditure increases, the interfund transfers are recorded as appropriated and expended twice: once in the fund transferred from and once in the expended fund. The practice of "netting out" such interfund transfers is consistent with Generally Accepted Accounting Principles (GAAP).

	General Fund	Recreation Fund	Museum Fund	Debt Service Fund	Sugar Creek Golf Course Fund	Capital Improvements Fund	Paving & Lighting Fund	Village of Villa Park	Total
A Adult League Field Maintenance	26,368	(26,368)							-
B Capital Projects	(857,355)	(1,435,891)		(1,077,505)		3,370,751			-
C Wilder Mansion Public Events		77,540	(77,540)						-
D Repayment of Outstanding SCGC Debt	50,000				(100,000)			50,000	-
Amounts in parenthesis ( ) are transfers out of the fund									
Revenues	76,368	77,540	-	-	-	3,370,751	-	50,000	3,574,659
Expenses	(857,355)	(1,462,259)	(77,540)	(1,077,505)	(100,000)	-	-	-	(3,574,659)
Total	(780,987)	(1,384,719)	(77,540)	(1,077,505)	(100,000)	3,370,751	-	50,000	-

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

A. A transfer of $26,368 from the Recreation Fund to the General Fund for ballfield maintenance expenses associated with Adult Athletic League programs.

B. Transfers from the General Fund ($857,355), the Recreation Fund ($1,435,891), and the Debt Service Fund ($1,077,505) to the Capital Improvements Fund ($3,370,751) for capital projects.

C. A transfer of $77,540 from the Museum Fund to the Recreation Fund to reimburse costs (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events (e.g., non-profit organizations, and District meetings or trainings) at Wilder Mansion.

D. A transfer of $100,000 from the Sugar Creek Golf Course Fund to the General Fund ($50,000) and to the Village of Villa Park ($50,000) for repayment of outstanding debt held by each agency.

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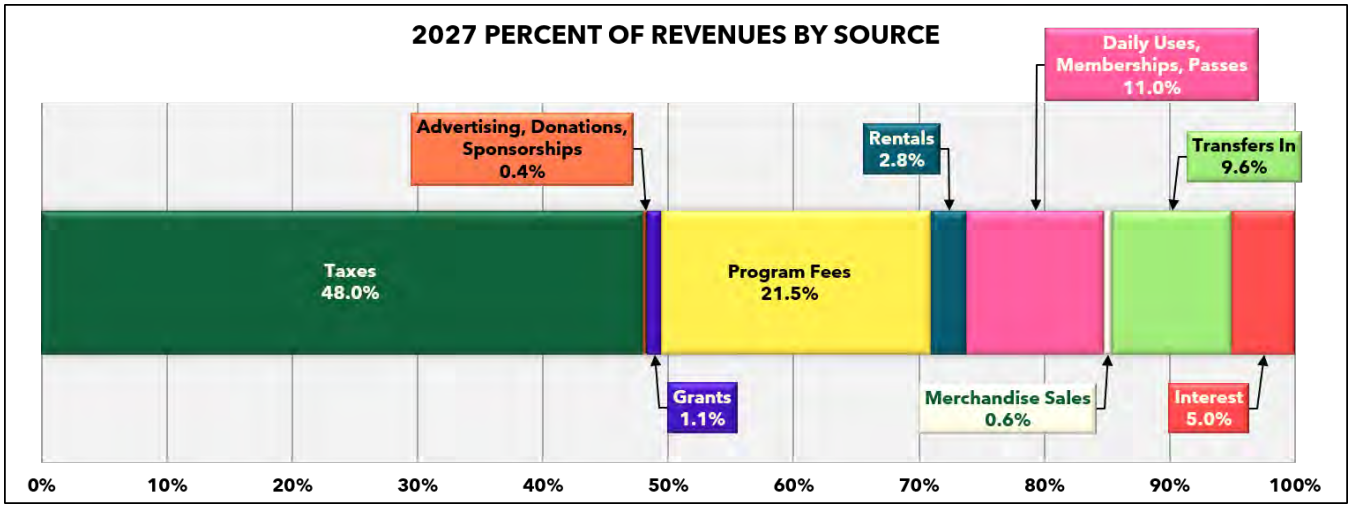
2027 BUDGET: REVENUE ANALYSIS

The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: historical trends, economic influences, fluctuations due to changes in rate structures, and anticipated growth based on projections for current year and/or actual experience. The District's revenue policies provide the following guidance when developing revenue trends (see page 68 for a comprehensive overview of the District's financial policies).

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

2027 BUDGET: REVENUE ANALYSIS

The graph below illustrates the percentage of revenue projected for each source for 2027.

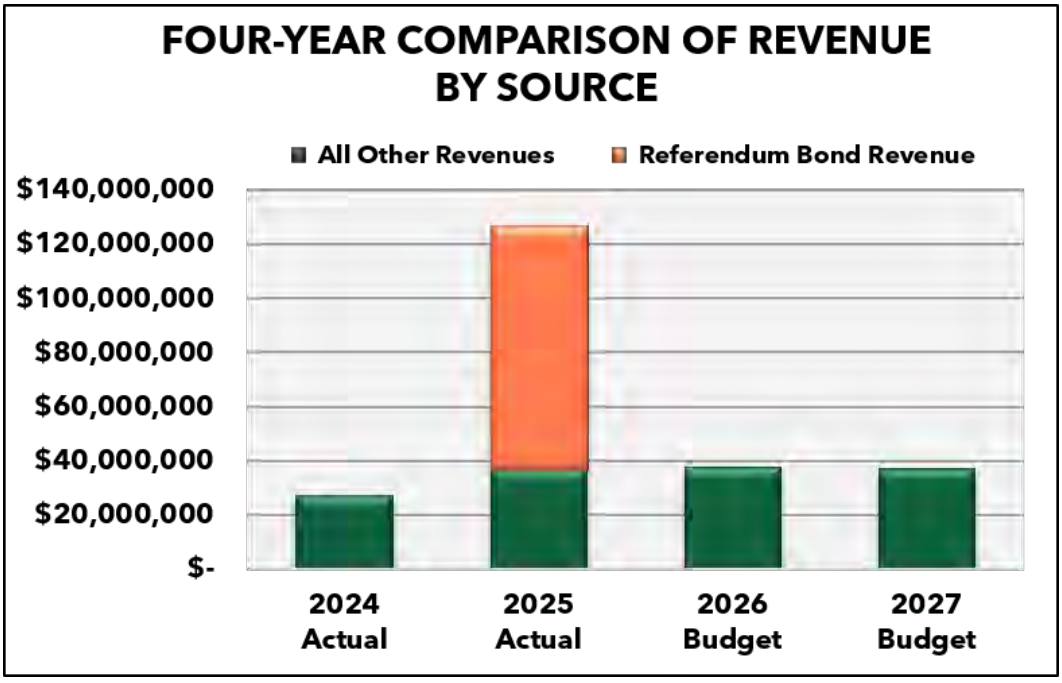


The table below summarizes revenue from all sources including 2024 and 2025 Actual revenue, 2026 Approved Budget revenue, and 2027 Proposed Budget revenue difference and percentage change in revenue as compared to the 2026 Approved Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
Taxes	10,686,390	16,897,461	17,086,232	17,580,290	494,058	2.9%
Advertising, Donations, Sponsorships	199,831	113,839	97,232	137,771	40,539	41.7%
Grants	1,103,330	25,000	190,000	410,000	220,000	115.8%
Program Fees	6,122,252	6,930,395	7,301,627	7,865,803	564,176	7.7%
Rentals	839,408	943,958	915,589	1,040,651	125,062	13.7%
Daily Uses, Memberships, Passes	3,286,178	3,799,268	3,710,679	4,010,154	299,475	8.1%
Merchandise Sales	234,691	252,219	210,844	229,610	18,766	8.9%
Transfers In	3,715,233	2,499,570	5,893,468	3,524,659	(2,368,809)	-40.2%
Bond, Insurance, Other Proceeds	139,151	91,413,222	-	-	-	0.0%
Interest	522,034	3,600,398	2,106,985	1,814,196	(292,789)	-13.9%
Total Revenues	**26,848,498**	**126,475,330**	**37,512,656**	**36,613,134**	**(899,522)**	**-2.4%**

The total 2027 proposed revenue for all funds is $36,613,134. This represents a 2.4% decrease from the 2026 Approved Budget.

Diverse revenue sources (including taxes, program fees, memberships and rental income) are critical to support the District operations as detailed on the following pages. According to board policy (as noted on page 68), non-tax revenue is required to account for 55.0% of total revenues. The 2027 Proposed Budget reflects a 6.71% increase in budgeted non-tax revenues (excluding bond proceeds and transfers between funds) as compared to the 2026 Approved Budget; however, it will not meet policy guidelines as non-tax revenues are projected to account for 46.9% of total revenues.


FOUR-YEAR COMPARISON OF REVENUE BY SOURCE
All Other Revenues
Referendum Bond Revenue
$140,000,000
$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$-
2024 Actual
2025 Actual
2026 Budget
2027 Budget

Revenue Sources, Assumptions and Trends

PROPERTY AND CORPORATE REPLACEMENT TAXES

Definition

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

Assumptions Used to Develop Projections

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

The District collects revenue from a tax levied on the Equalized Assessed Value (EAV) of real property within the District's boundaries and is paid Corporate Replacement Taxes collected by the State from corporations doing business in the State of Illinois. As compared to the 2026 Approved Budget, net tax revenues are projected to increase by 2.9% ($494,058).

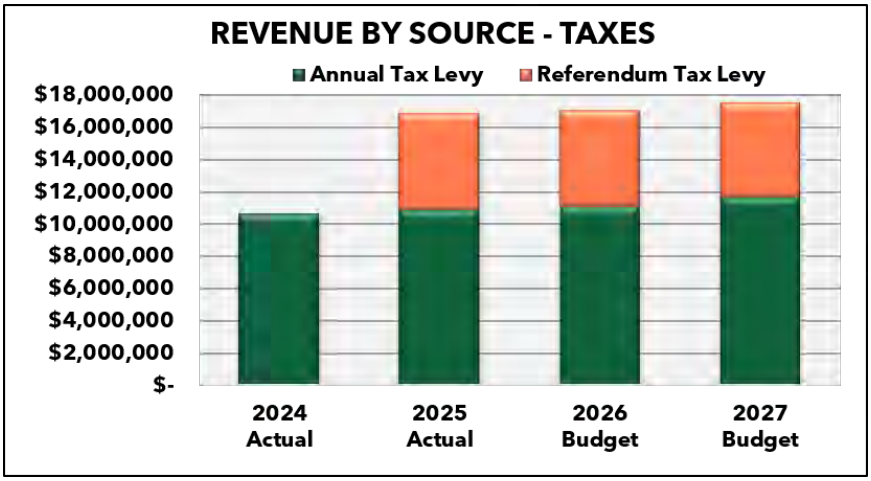
The 2027 Proposed Budget reflects an increase in Property Tax revenue of $460,794 compared to the approved extension in the prior levy year which came in slightly higher than was budgeted in 2026. The increase is primarily due to increases in the Consumer Price Index (CPI) of 2.7%, along with the projected EAV increase of 7.3% for the proposed tax levy. Overall, the 4.84% increase from the approved property tax extension will assist in funding proposed operating expenditures in the 2027 Proposed Budget as detailed on pages 114-115.

Budgeted Corporate Replacement Tax is determined by reviewing the Illinois Department of Revenue's (IDOR) annual estimates of Corporate Replacement Tax distributions combined with average annual historical distributions for the District. The 2027 proposed budget replacement tax revenue is increasing 20.0% ($50,000) as compared to the prior year. The following chart illustrates 2024 and 2025 actual total tax revenue and budgeted for 2026 and 2027.

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%

Percent of property and corporate replacement tax revenue as compared to total revenues in proposed 2027 budget.

48.0%



Property Tax Levy

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

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

Property Tax Extension Limitation Act and Limiting Rate

The limiting rate for calculating the tax levy was established under the aforementioned Act and, as mentioned in the previous section, represents the maximum allowable increase for the aggregate extension (capped at 5% or the CPI increase, whichever is lower). The aggregate extension is the total of the levies excluding SRA, Bond, and Interest. The formula for deriving the limiting rate is as follows: prior year approved levy multiplied by CPI or 5%, whichever is lower, divided by the prior year levy (with any estimated percent increase or decrease), less a credit for estimated new construction. The Law allows districts to receive credit for new construction, capturing the increase in assessed value that was not included in the prior year's levy. Claiming this credit is essential to ensure the district captures the maximum allowable increase.

For the 2026 levy, property assessments were not finalized by the township assessor offices; therefore, the prior 3-year average of 7.3% is being used to estimate the projected equalized assessed value (EAV). Total new construction is estimated at approximately $27,039,197, based on the most recent 3-year average. Additionally, the applicable CPI for the 12-month period ending December 31, 2025, is 2.7%.

2026 LIMITING RATE

Prior Year Levy						
Including Cook County		CPI %				
8,833,682	X	1 + 2.7%	=	9,072,191		
Prior Year EAV						
+ 7.3% Increase		New Construction		———	=	0.2295
(DuPage & Cook)		*(DuPage & Cook)*				
3,979,236,145	-	27,039,197	=	3,952,196,949		

Based upon those assumptions, the District's limiting rate (excluding SRA, Bond, and Interest) is calculated at 0.2295. After calculating the levy using this rate, the total increase would equate to $300,577 in additional tax dollars which excludes any changes to the Debt Service Fund. This 3.4% increase will assist in funding proposed operating expenditures in the 2027 Proposed Budget including:

- increased expenditures in wages, services and supplies resulting from the start-up and opening of the new Wagner Community Center (WCC) in 2027.
- inflationary cost increases that continue to impact many budget lines, with the 12-month inflation rate ending August 31, 2026, recorded at 3.4%
- sufficient funds for current and future preventive maintenance of the District's capital assets (estimated at just under $35 million over the next 10 years)

Tax Levy Formulas for the 2027 Proposed Budget

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

- When calculating the tax levy, the priority is to maximize, as allowed, the General and Recreation Funds based on their flexibility in funding programs, services, and general operations. The statutory rate limits for these two funds are 0.3500 and 0.3700 respectively.
    - the General Fund levy for the 2027 Budget is proposed to decrease by $170,679; and
    - the Recreation Fund levy for the 2027 Budget is proposed to increase by $331,077;
- The second priority is to adequately provide for the "legal obligation" levies, which are those levies authorized and restricted for designated purposes (i.e., IMRF, FICA, Liability, Audit, and Paving & Lighting).
    - An increase of $27,229 in the IMRF Fund is recommended due to the proposed new IMRF eligible positions in the 2027 Budget resulting from the opening of the new WCC in 2027.
    - A decrease of $24,250 in the FICA Fund is recommended to maintain Tier 1 reserves at appropriate levels while covering projected expenses.
    - An increase of $86,270 in the Liability Fund is recommended to maintain Tier 1 reserves at appropriate levels while covering projected expenses.
    - An increase of $11,955 in the Audit Fund is recommended to maintain Tier 1 reserves at appropriate levels while covering projected expenses.
    - The Paving & Lighting Fund statutory rate limit is 0.0050, and annual taxes are proposed to be levied at the maximum as budgeted paving and lighting projects typically exceed taxes collected. The proposed levy includes an increase of $13,535.

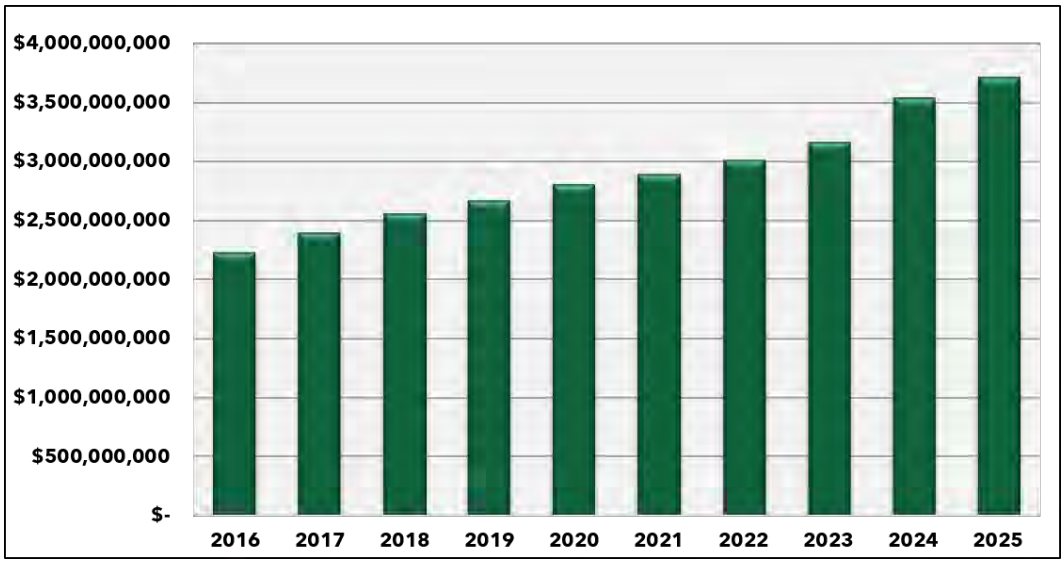
- The final tax levies to evaluate are the Museum and SRA Funds.
  - An increase of $25,440 in the Museum Fund is recommended to maintain Tier 1 reserves at appropriate levels while covering projected expenses.
  - An increase of $160,216 in the Special Recreation Association (SRA) Fund is recommended to replenish the reserve balance to meet its Tier 1 target and support proposed 2027 park and facility accessibility improvements.

TAX FUND	Statutory Rate Limit	2025 Extensions	Proposed 2027 Budget Proposed 2026 Levy	2026 Proposed Increase/ (Decrease)	% Increase/ Decrease(-)	2026 Tax Rate Extended
	(if applicable)	*(DuPage & Cook)*				
General (10)	0.3500	4,520,679	4,350,000	(170,679)	-3.78%	0.1093
Recreation (20)	0.3700	1,969,221	2,300,298	331,077	16.81%	0.0578
IMRF (49)	None	422,771	450,000	27,229	6.44%	0.0113
FICA (50)	None	849,250	825,000	(24,250)	-2.86%	0.0207
Liability (51)	None	448,730	535,000	86,270	19.23%	0.0134
Audit (52)	0.0050	63,045	75,000	11,955	18.96%	0.0019
Musuem (55)	0.0700	374,560	400,000	25,440	6.79%	0.0101
Paving & Lighting (85)	0.0050	185,426	198,961	13,535	7.30%	0.0050
Aggregate Extension		8,833,682	**9,134,259**	300,577	3.40%	0.2295
SRA (53)	0.0400	689,784	**850,000**	160,216	23.23%	0.0214
Bond & Interest (60)	None	1,527,908	1,551,361	23,453	1.53%	0.0390
Referendum Bond & Interest (60)	None	5,900,247	5,844,513	(55,734)	-0.94%	0.1469
Total (Aggr. Ext + Bond & Interest)		16,951,620	17,380,133	484,247	2.86%	0.4368

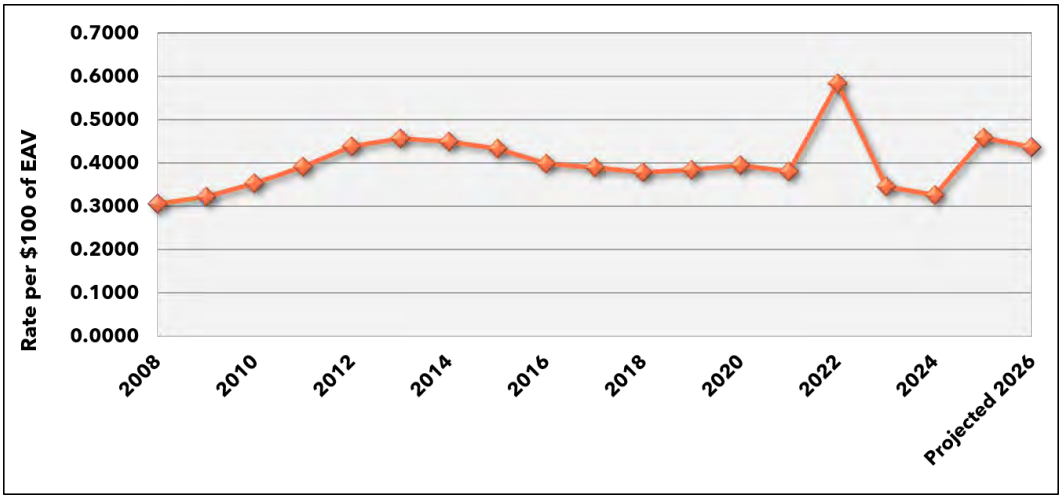
Since the tax levy does not exceed the prior year aggregate extension plus SRA Fund by more than 5%, the District is not required to hold a Truth in Taxation public hearing based on Truth in Taxation Act requirements. The Park Board approved the 2026 Tax Levy Resolution on October 12, 2026, and will consider approval of the 2026 Tax Levy Ordinance on December 14, 2026 (for taxes to be levied in 2026 and extended in 2027).

EAV and Property Tax Rate

Changes in the tax levy are based on fluctuations in the Equalized Assessed Valuation (EAV). From 2016 to 2018, the market changed direction and the average annual increase in EAV was 7.7%. From 2019 to 2023, the EAV continued to increase but at a slower rate, averaging an annual increase of 4.3%. In 2024 the EAV saw a significant increase of 12.1%, as a result, based upon the prior three-year average, the District's EAV is projected to increase 7.3%. Below is a chart illustrating EAV growth and declines over the last ten years (change in the value of property in Elmhurst).

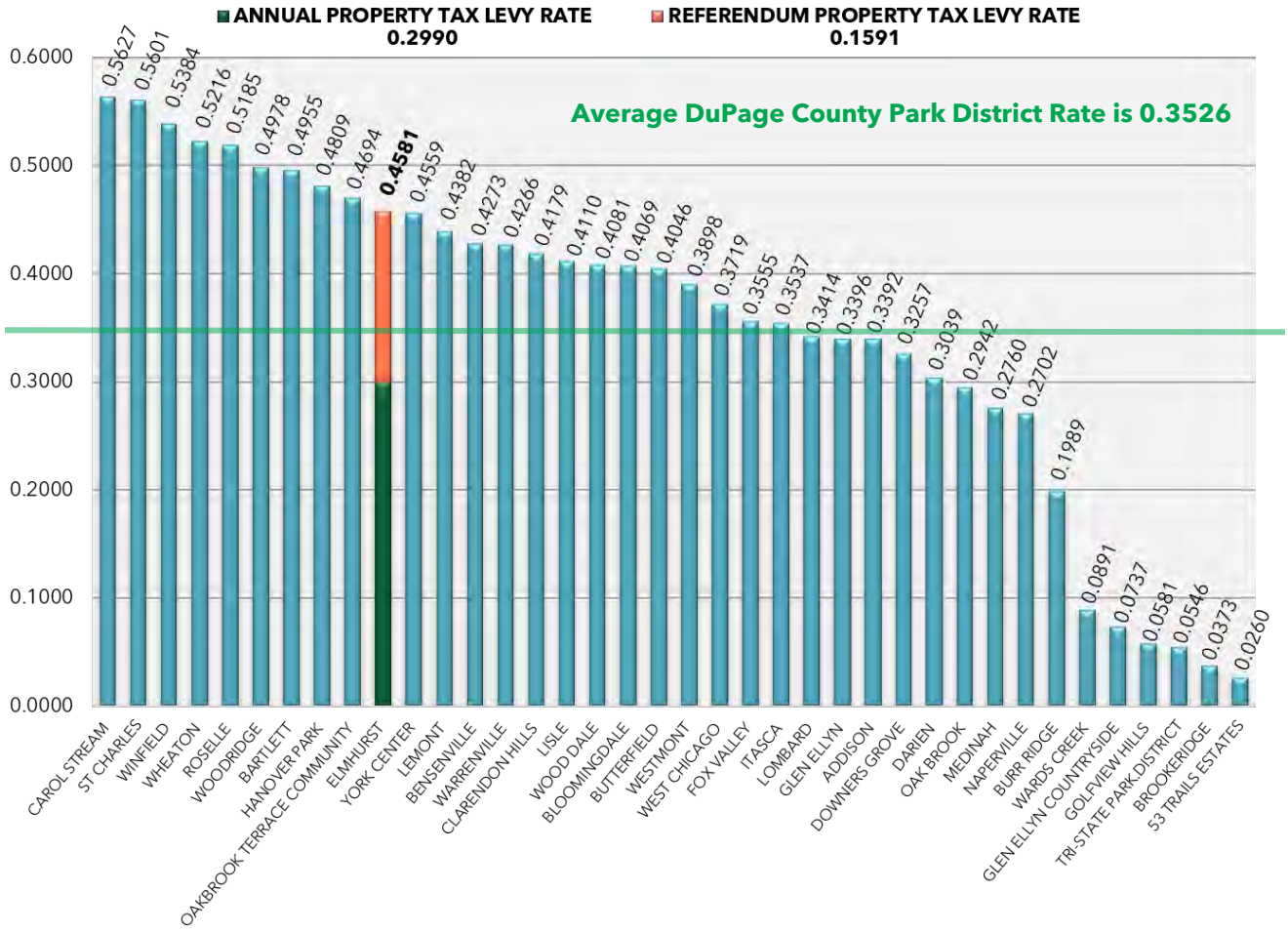


When the value of property decreases, so does the EAV of property, resulting in a smaller property tax base for taxing bodies to reinvest in the community. As illustrated below, the District's tax rate increased slightly from 2008 to 2014, illustrating that when assessed property values decline, tax rates increase to cover the cost of maintaining expected levels of service. Since the EAV has increased in the prior six years and is again projected to increase in 2027 and the levy growth rate was estimated at 4.84%, the tax rate is proposed to decrease by 0.0213.



Comparison of Park District Tax Rates

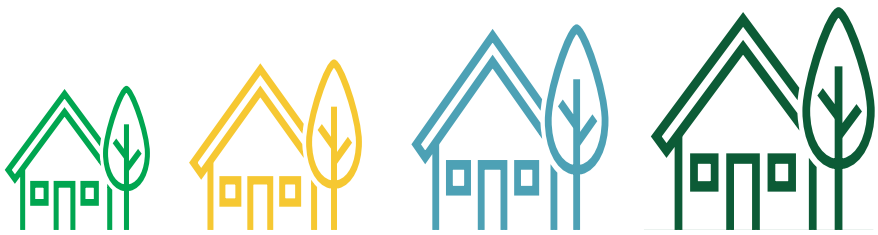
The graph below illustrates the 2025 tax rates for park districts in DuPage County with the District's rate noted in dark green and orange, distinguishing between the non-referendum tax rate (dark green) and the referendum tax rate (orange). As has been the case for many years, the District's non-referendum tax rate (0.2990) continues to be below the average Park District tax rate (0.3526) in DuPage County based on the final 2025 Levy. Including the referendum tax rate of 0.1591, the District's total 2025 tax rate is 0.4581.



Impact on the Taxpayer

For the 2026 tax levy, the assessed value of a home is projected to increase by 7.3% from the prior year. A homeowner with a home valued at $500,000 for the 2026 levy would have an estimated new value of $536,500, thus paying approximately $19 more annually in property taxes for Park District services. The chart below illustrates the comparative property taxes for various homes based on the fair market value, the Equalized Assessed Value (EAV) and the 2027 budgeted tax rate.

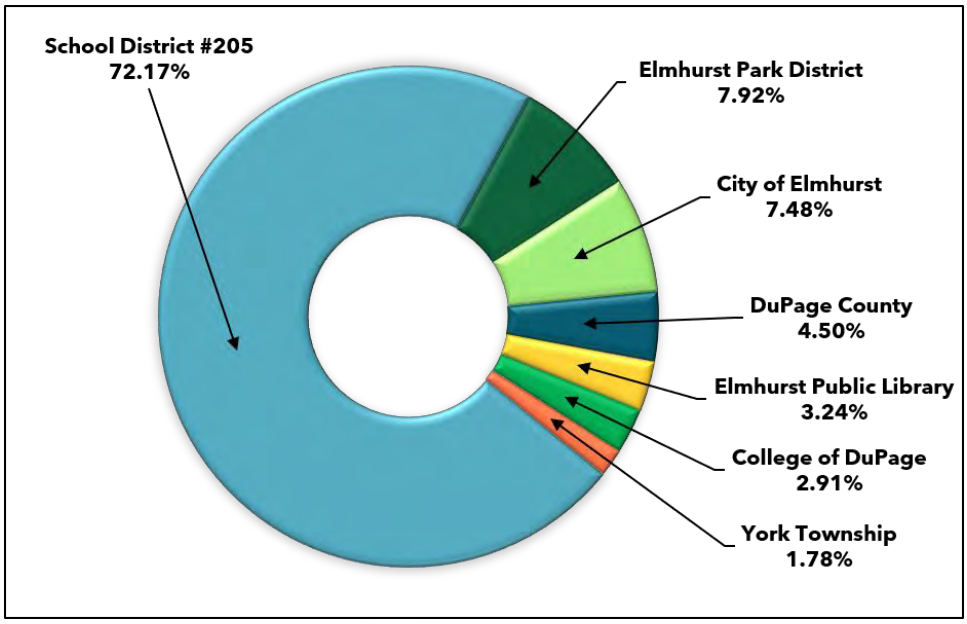
Formula used to calculate taxes:	**2025 Actual Levy**		**2026 Proposed Levy for 2027 Proposed Budget**
Fair Market Value	$500,000	7.3% ↑ in EAV	$536,500
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	$165,000		$177,045
Less $6,000 Resident Exemption	$159,000		$171,045
$100s of EAV	$1,590		$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



Fair Market Value of Home	$536,500	$600,000	$800,000	$1,000,000
Approximate Park District Taxes				
Annual Amount	$747	$839	$1,127	$1,415
Monthly Amount	$62	$70	$94	$118
Daily Amount	$2.05	$2.30	$3.09	$3.88

Distribution of 2025 Property Taxes among the Major Taxing Bodies in York Township[1]

The following chart illustrates the District's portion (7.92%) of the total York Township tax bill based on the distribution of 2025 property taxes among the different taxing bodies.



Share of the Tax Dollar with Other Taxing Bodies

The District's share of the tax bill is approximately 7.92%. Alternatively, the graphic below illustrates the portion of a single dollar the District receives versus other taxing bodies, such as the City of Elmhurst, Elmhurst Public Library, Elmhurst School District #205, College of DuPage, York and Addison Townships, etc.





Elmhurst Park District's share of your tax dollar is 7.9¢

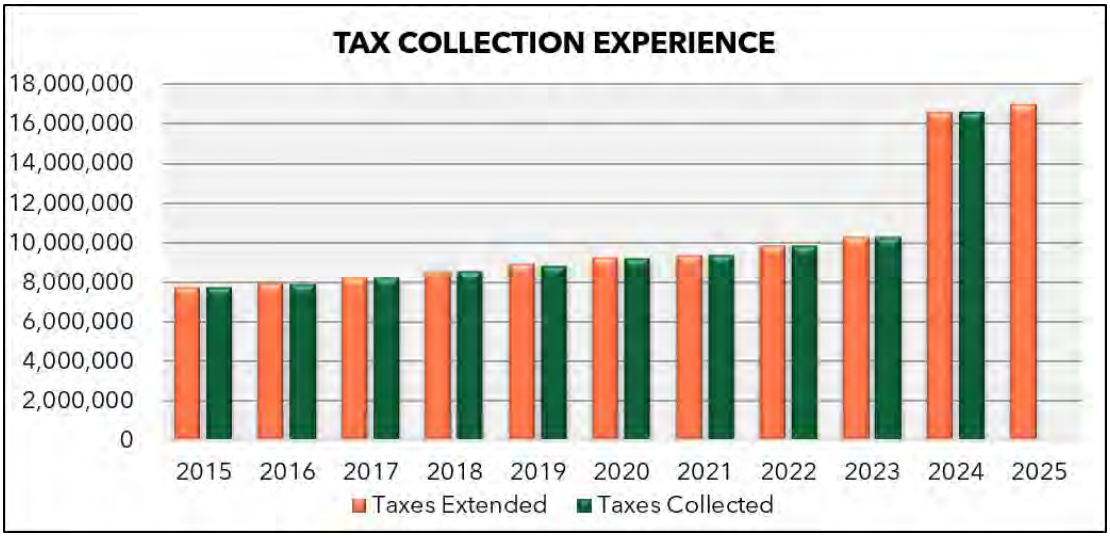
All Other Taxing Bodies share of your tax dollar is 92.1¢

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

Collection Rate

The 2027 budgeted property tax collections are based on a collection rate of 99% and an uncollectable rate of 1%. Taxes collected in a single year may represent collections from unpaid prior year balances. The following graph and chart illustrate the District's tax collection history.

Levy Year	Taxes Extended	Uncollectibles	Taxes Collected	Percent Collected
2015	7,775,473	4,595	7,770,878	99.94%
2016	7,967,015	11,031	7,955,984	99.86%
2017	8,260,384	13,042	8,247,342	99.84%
2018	8,582,422	10,413	8,572,009	99.88%
2019	8,971,533	129,095	8,842,438	98.56%
2020	9,268,916	47,463	9,221,453	99.49%
2021	9,399,496	1,977	9,397,519	99.98%
2022	9,859,789	7,307	9,852,482	99.93%
2023	10,323,258	11,537	10,311,721	99.89%
2024	16,618,922	15,065	16,603,858	99.91%
2025	16,988,705		TBD	



Corporate Replacement Tax

Corporations doing business in the State of Illinois pay a Corporate Replacement Tax. Replacement taxes are revenues collected by the State and paid to local governments to replace funds lost by local governments when the authority to impose personal property taxes on corporations, partnerships and other business entities was eliminated in 1970. Expected revenue in 2027 reflects an increase from the 2026 Approved Budget based on estimates provided by the State of Illinois and the District's previous three-year actual average. For 2027, proceeds from the Corporate Replacement Tax are budgeted in the General Fund as it provides the greatest amount of flexibility for use of the funds.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
364,889	293,603	250,000	300,000	50,000	20.0%



ADVERTISING, DONATION, SPONSORSHIPS, AND PARTNERSHIP AGREEMENTS

Definition

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

Advertising revenue is earned from the sale of advertisements. Scholarships include funds raised for the financial assistance program.

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

Assumptions Used to Develop Projections

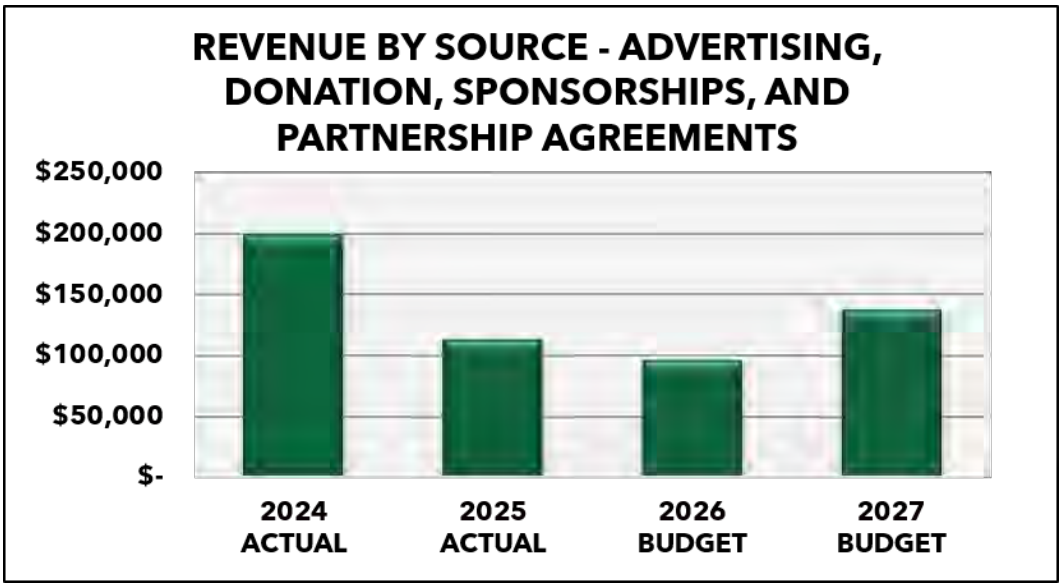
Trends, economic influences, and market conditions.

Percent of donation, advertising, and scholarships revenue as compared to total revenues in proposed 2027 Budget.

0.4%

The 2027 Proposed Budget includes Donation, Advertising, and Sponsorship revenue totaling $137,771.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
199,831	113,839	97,232	137,771	40,539	41.7%



In the 2027 Proposed Budget, donation, advertising and sponsorship revenues are projected to increase by 41.7% ($40,539) as compared to the 2026 Approved Budget.

Advertising: As compared to the 2026 Approved Budget, advertising revenue is projected to increase by 21.9% ($6,850) due to increased advertising opportunities at Courts Plus 172.2% ($3,100) and new opportunities at Canine Corner Dog Park ($3,750) for businesses, including newsletters, website, and fences.

Donations: Compared to the 2026 Approved Budget, donation revenue is projected to increase by over 100.0% ($31,250) due to the intergovernmental agreement with Elmhurst University to fund 25% of the Berens Park Artificial Turf Fields C & D Replacement Engineering.

Sponsorships: As compared to the 2026 Approved Budget, sponsorship revenue is projected to increase 3.7% ($8,482) due to new program specific sponsorship opportunities.

GRANTS

Definition

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

Assumptions Used to Develop Projections

Actual funds from grants to be received.

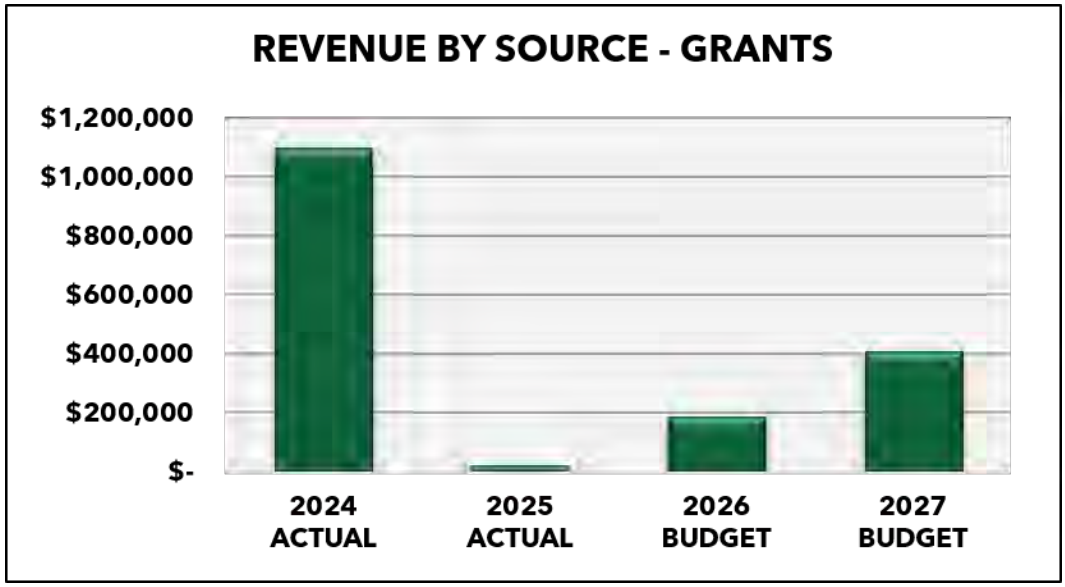
Percent of grant revenue as compared to total revenues in proposed 2027 Budget.

1.1%

The 2027 Proposed Budget increases by $220,000 over the 2026 Approved Budget due to an anticipated State of Illinois Department of Commerce and Economic Opportunity (DCEO) grants. Two DCEO Grants are budgeted to partially fund the following capital projects in 2027:

- Crestview Park Playground and Soft Surfacing Replacement ($190,000): Originally budgeted in 2026; completion has been deferred to 2027.
- Jaycee Tot Lot Playground Replacement ($220,000): Slated for construction in 2027.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
1,103,330	25,000	190,000	410,000	220,000	115.8%



Definition

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

Assumptions Used to Develop Projections

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

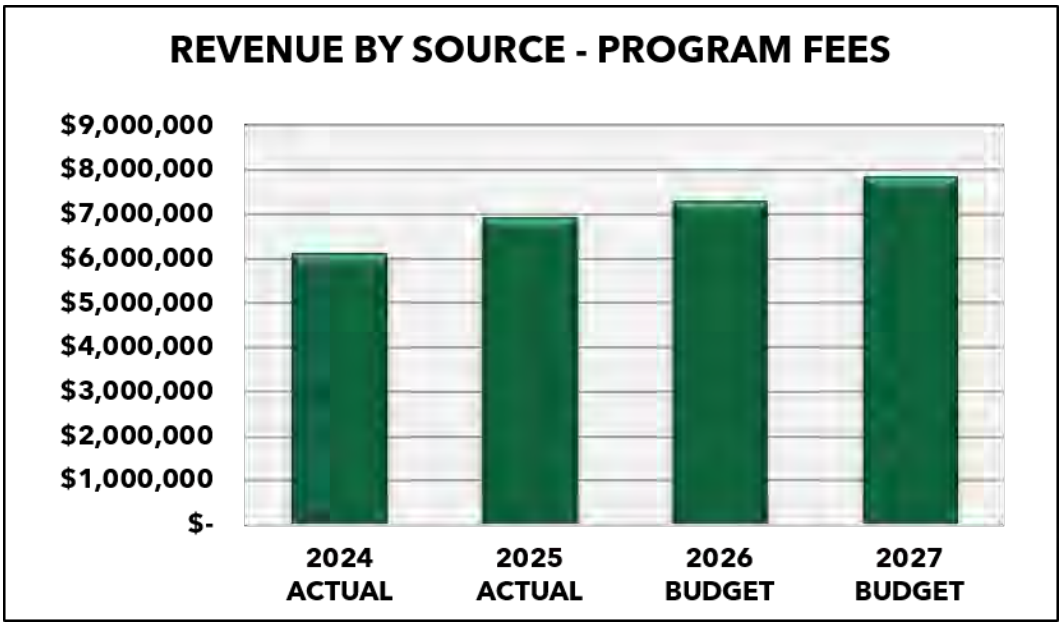
Percent of program fees as compared to total revenues in proposed 2027 Budget.

21.5%

PROGRAM FEES

In the proposed 2027 Budget, overall program fee revenue is projected to increase by 7.7% ($564,176) as compared to the 2026 Approved Budget. Program fee details are provided by departments below.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
6,122,252	6,930,395	7,301,627	7,865,803	564,176	7.7%



Recreation: As compared to the 2026 Approved Budget, overall program revenues are increasing by 6.7% ($380,099), in the Recreation Function/Department primarily due to the opening of the new WCC.

Program areas with increases due to current offerings and new programming:

- 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)

A projected net decrease in Sports (including Gymnastics) of 5.5% ($62,490) due to a significant decrease in contractual sports programs 32.8% ($162,216) offset by increases in gymnastics 15.1% ($74,168) and leagues 1.6% ($2,194).

The chart below illustrates the ten-year trend in total recreation program fee revenue from 2018 to 2025 and budgeted revenue for 2026 and 2027 along with 2026 projected year-end. Between 2018 and 2019, actual program fee revenue increased by 5.5%. Growth occurred due to both increased levels of participation and fee increases. In 2020, revenue decreased by 70.8% due to the impacts of the pandemic, including "stay-at-home" orders, capacity limits, social distancing requirements, enhanced cleaning and disinfection protocols, and participants' reluctance or inability to participate in indoor programming. In 2021, revenue increased by 81.3% as throughout the year pandemic restrictions were lifted and customers were eager to return to participate in District offerings. In 2022, program revenues increased significantly again by 69.6% as the District was able to offer programming at full capacity with record levels of participation. While 2023 also showed a 38.2% increase in program revenue, lack of facility space slowed program growth. In 2024, revenue increased by 13.6% due to fee increases. In 2025, revenue increased by 11.4% due to additional program offerings. Projected year-end 2026 is a 0.1% decrease compared to 2025 actuals do to the closure of the WCC during construction and the subsequent relocation of programs, while 2027 is proposing an increase of 6.2% as compared to the 2026 Approved Budget due primarily to the opening of the new WCC.



Special Use Facilities: As compared to the 2026 Approved Budget, program revenue at Courts Plus is increasing by 11.9% ($173,752) primarily due to increases in the following:

- Racquet Sports at 12.8% ($149,151)
- Personal Training at 34.8% ($22,268)

Offset by a decrease in Martial Arts at 13.2% ($14,530)

Sugar Creek Golf Course: Revenue is increasing by 4.0% ($5,325) as compared to the 2026 Approved Budget, based on the average of the previous three-year actuals and increased fees.

Definition

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

Assumptions Used to Develop Projections

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

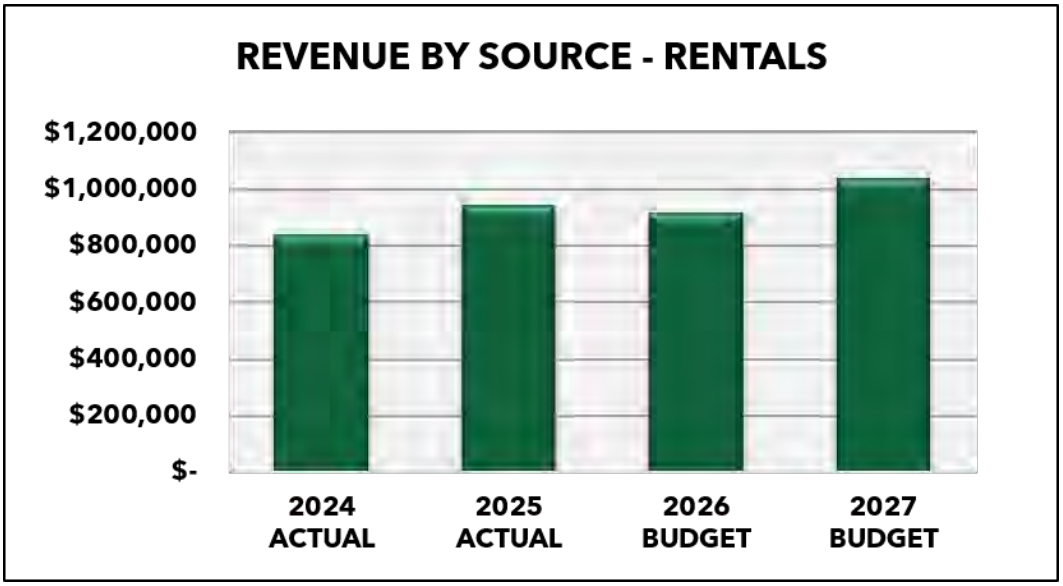
Percent of rental/lease revenue as compared to total revenues in proposed 2027 Budget.

2.8%

RENTALS

In the 2027 Proposed Budget, rental revenue is projected to increase by 13.7% ($125,062) as compared to the 2026 Approved Budget.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
839,408	943,958	915,589	1,040,651	125,062	13.7%



Outdoor Park and Park Facility Rentals: As compared to the 2026 Approved Budget, Outdoor Park and Facility Rentals are projected to increase by 21.3% ($46,100). The projection is based on the following:

- Non-AFAC groups are projected to decrease by 62.5% ($7,500) due to fewer contractual rentals by outside vendors.
- AFAC groups are projected to increase by 32.7% ($53,600) due to new temporary light tower rental fees.

Recreation Facility Rentals: Overall, rental revenue is increasing by 158.8% ($45,613) compared to the 2026 Approved budget primarily due to offering additional rental opportunities upon opening the new WCC with a projected revenue of $42,690.

Special Use Facilities: Overall, rental revenue is increasing by 5.9% ($7,183) compared to the 2026 Approved budget.

Sugar Creek Golf Course Rentals: Revenue is projected to decrease 27.8% ($10,400) due to using a three-year average of actual banquet rentals.

Definition

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

Assumptions Used to Develop Projections

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

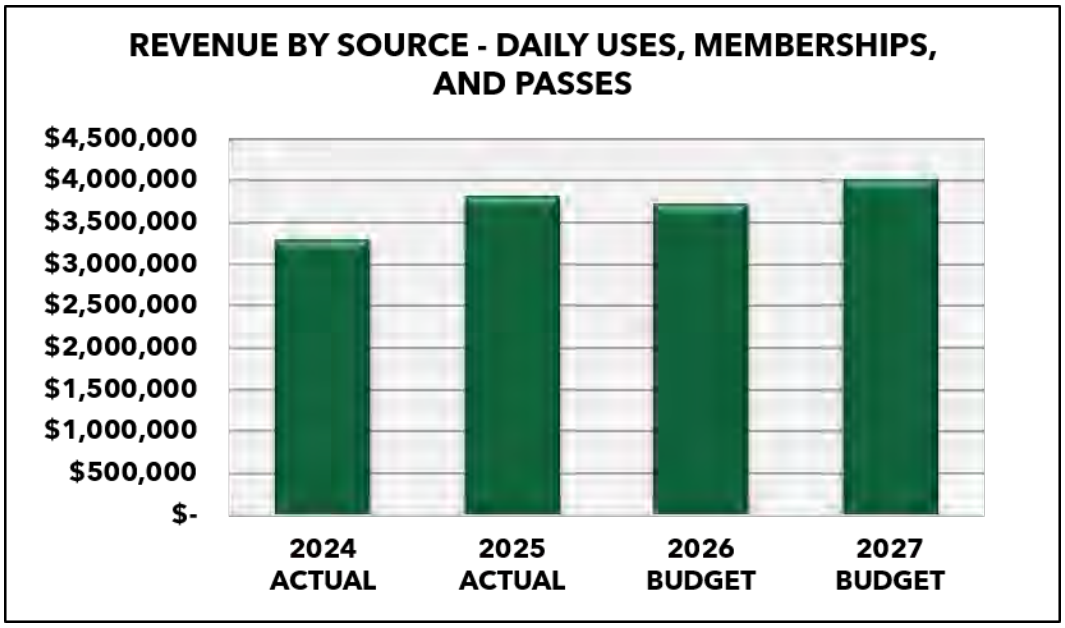
Percent of daily use, memberships, and pass revenue as compared to total revenues in proposed 2027 Budget.

11.0%

DAILY USES, MEMBERSHIPS, AND PASSES

In the proposed 2027 Budget, this revenue source is increasing by 8.1% ($299,475) as compared to the 2026 Approved Budget, primarily due to a membership fee increase at Courts Plus ($224,239), a projected daily use rate increase in Sugar Creek Golf Course fees for golf rounds and driving range ($63,274) and adding open gym punch passes upon the opening of the new WCC ($10,365).

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
3,286,178	3,799,268	3,710,679	4,010,154	299,475	8.1%



Daily Use Fees: Overall revenues are proposed to increase by 5.5% ($60,655) compared to the 2026 Approved Budget.

Revenue drivers include:

- Sugar Creek Golf Course: proposed increase of 6.8% ($63,274) across golf rounds ($27,000) and the driving range ($36,274).
- The Hub Mini Golf: proposed increase of 138.9% ($5,554).
- WCC: proposed new revenue of $2,500 from non-resident indoor track fees.

These increases are partially offset by a combined decrease in daily admissions for the Hub Spray Ground ($4,982) and outdoor pools ($5,150).

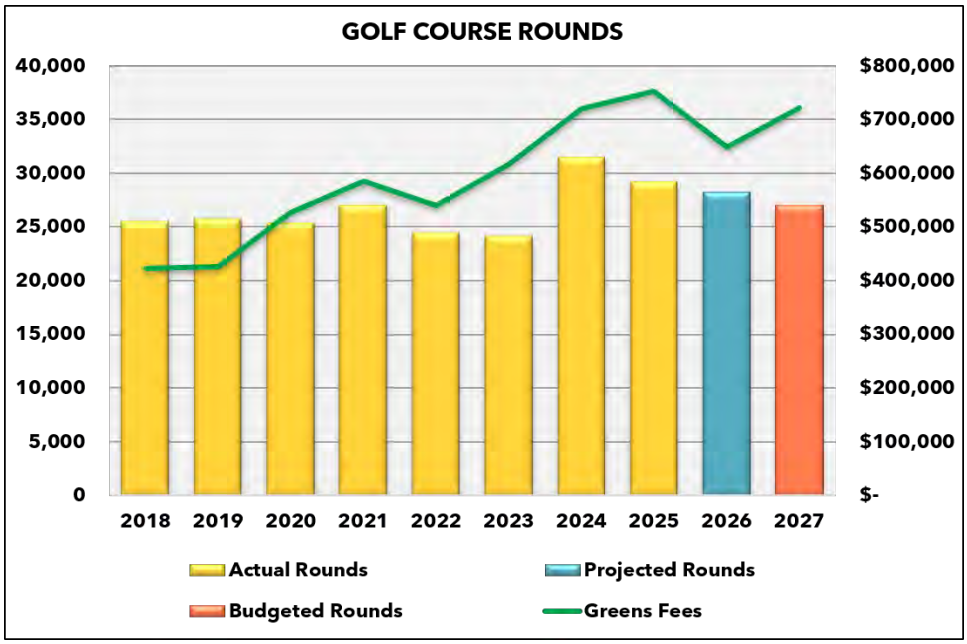
Memberships/Monthly Dues: As compared to the 2026 Approved Budget, revenues are increasing by 9.4% ($238,771) primarily due to a 5% membership rate increase at Courts Plus 10.7% ($224,239).

Punch Passes: This line item is driven primarily by the introduction of new open gym and open turf punch passes at the new WCC ($10,365) and is almost entirely offset by a 52.2% ($5,445) decrease at The Hub Spray Ground and a 10.2% ($5,443) decrease in outdoor pool punch card revenues.

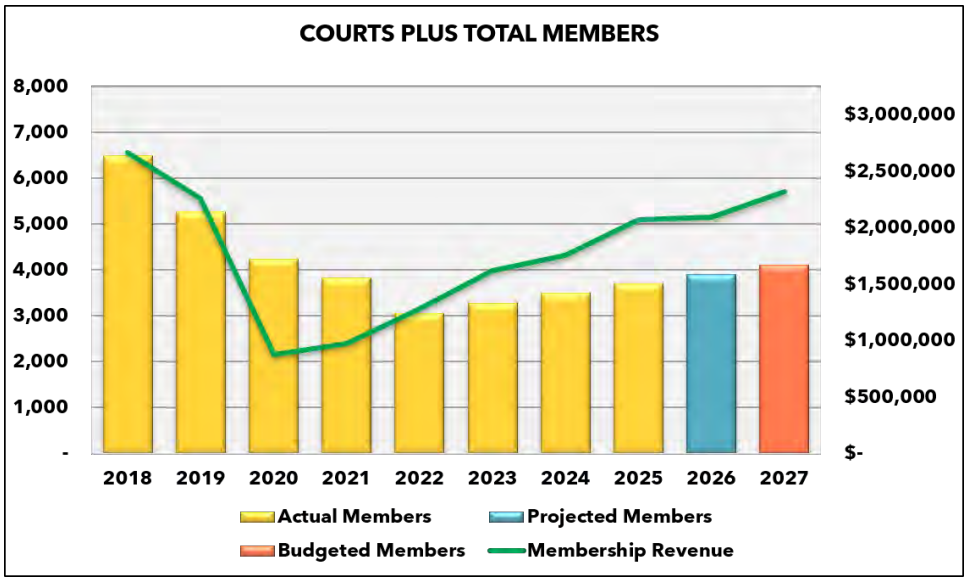
Season Passes and Group Admissions: Pool Pass revenues are projected to remain flat compared to the 2026 Approved Budget.

Daily Uses, Memberships, and Pass Sales Historical Trends & Projections

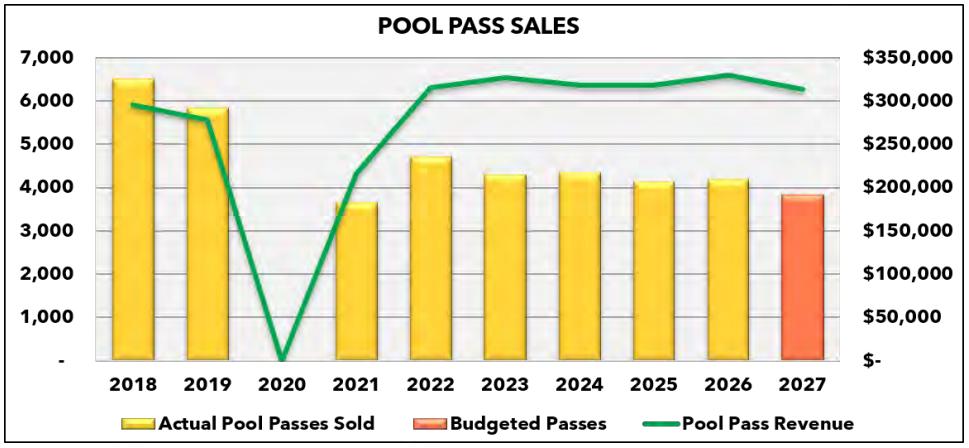
Sugar Creek Golf Course Daily Uses: As compared to the 2026 Approved Budget, Daily Use revenue is projected to increase overall by 6.8% ($63,274). Golf round fees are projected to increase 3.9% ($27,000) and driving range fees are projected to increase by 15.7% ($36,274) based on a proposed $1 fee increase. The chart below illustrates the number of golf rounds for 2018-2025 and projected golf rounds for 2026 and 2027 along with the amount of revenue collected or projected.



Courts Plus Memberships: Projected to increase by 10.7% ($224,239) as compared to the 2026 Approved Budget based on a monthly dues increase of 5.0%. The chart on the following page illustrates the historical trend in the number of Courts Plus total members on December 31 of each year (from 2018 to 2025) and projections for 2026 and 2027 along with the amount of membership revenue collected or projected during those years.



Outdoor Pool Pass Sales: The chart below illustrates the nine-year trend in actual pool pass sales and revenues alongside 2027 budget projections. Prior to the pandemic, pass sales were on a steady decline, followed by a total closure in 2020. Volume and revenue rebounded strongly in 2021 and 2022; however, pass sales have since resumed a downward trajectory. Despite this shrinking volume, revenues remained stable over the last five years due to strategic price increases. Consequently, staff anticipate that 2027 pool pass sales will stabilize in alignment with the historical four-year average.



MERCHANDISE SALES

Definition

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

Assumptions Used to Develop Projections

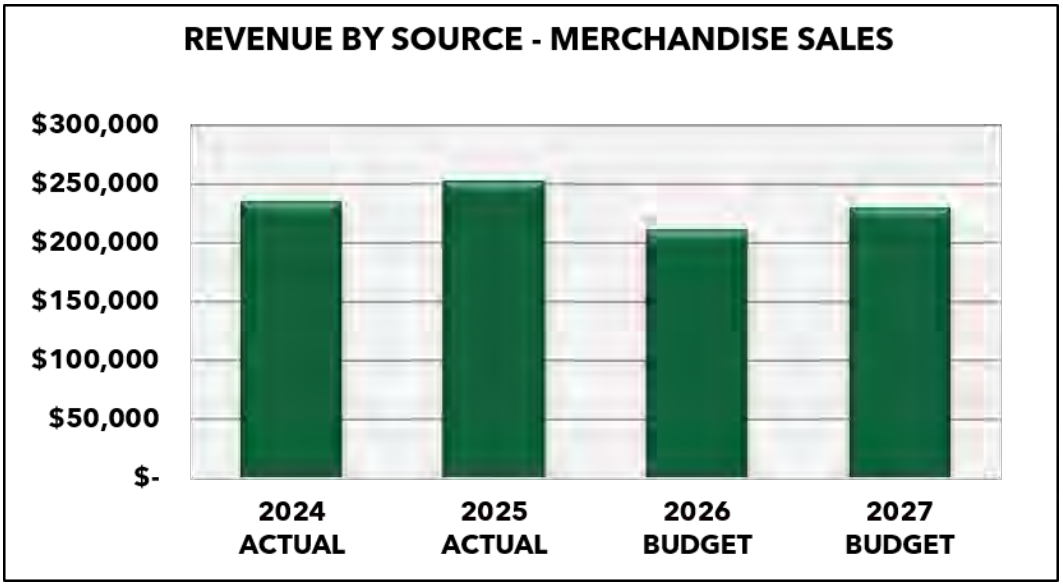
Trends, customer desires, market conditions, and value.

Percent of merchandise sales revenue as compared to total revenues in proposed 2027 Budget.

0.6%

As compared to 2026 Approved Budget, net merchandise sales are projected to increase 8.9% ($18,766) in 2027.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
234,691	252,219	210,844	229,610	18,766	8.9%



Recreation: Overall, revenue is increasing by 49.2% ($19,169) primarily due to increases in team apparel for both dance and gymnastics of 174.7% ($16,769) and an increase at The Hub of 12.4% ($2,400)

Special Use Facilities: Overall, revenue is decreasing by 27.4% ($6,949) due to decreases in both Court Plus Pro Shop 100.0% ($3,624) and Wilder Mansion caterer commissions by 15.3% ($3,325) when compared to the 2026 Approved Budget.

Sugar Creek Golf Course: Compared to the 2026 Approved Budget, merchandise sales revenue is increasing by 5.5% ($7,939) based on a three-year actual sales trend. This growth reflects projected increases across all merchandise categories, including:

- Pro Shop by 7.3% ($2,552)
- Beer/Wine Sales by 1.2% ($723)
- Food Sales by 1.7% ($230)
- Soft Drink Sales by 5.4% ($1,145)
- Liquor Sales 23.2% ($3,289)

Definition

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

Assumptions Used to Develop Projections

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

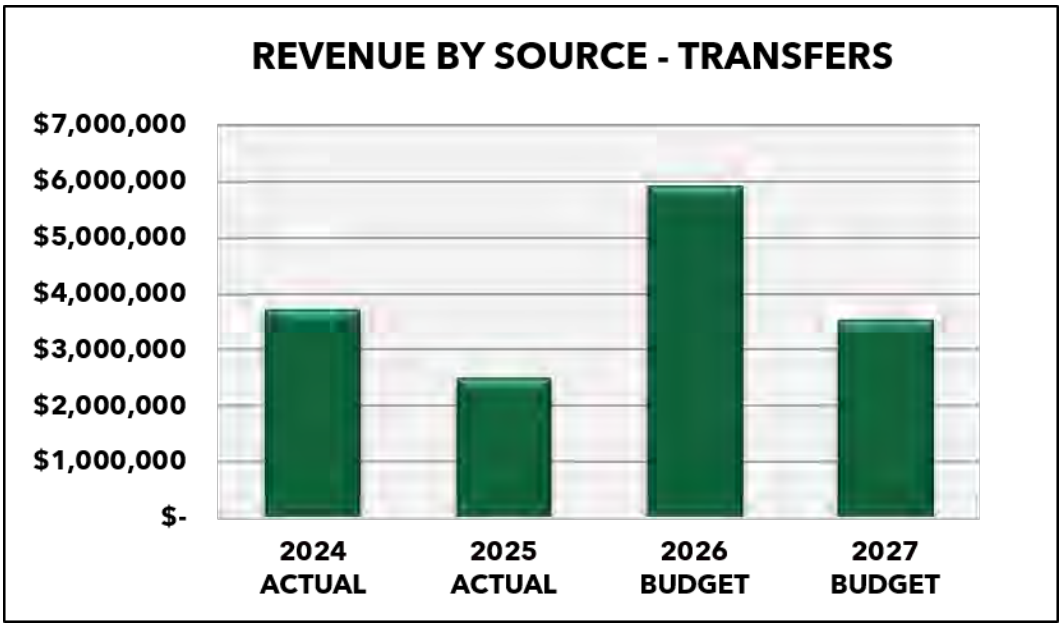
Percent of transfer revenue as compared to total revenues in proposed 2027 Budget.

9.6%

TRANSFERS

The 2027 Proposed Budget reflects a decrease in transfer revenue of 40.2% ($2,368,809) due to a reduced transfer of cash & investments for capital project expenses planned for 2027 as compared to 2026.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
3,715,233	2,499,570	5,893,468	3,524,659	(2,368,809)	-40.2%



An overview of 2027 transfers is on page 107. Transfer revenue includes:

- $26,368 to the General Fund from the Recreation Fund for park and field maintenance expenses from Adult Sports League user fees
- $3,370,751 to the Capital Improvement Fund from the General Fund ($857,355), Recreation Fund ($1,435,891) and the Debt Service Fund ($1,077,505) for numerous projects including but not limited to Courts Plus Spa replacement ($411,000), 2027 Grounds Equipment replacements ($159,000), Courts Plus facility assessment ($122,000), and 2027 Vehicle replacements ($114,000).
- $77,540 to the Recreation Fund from the Museum Fund for expenses (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with hosting complimentary community events and non-revenue generating meetings at Wilder Mansion (e.g., non-profit organizations and District meetings/trainings).
- $100,000 from the Sugar Creek Golf Course Fund to the Recreation Fund ($50,000) and the Village of Villa Park ($50,000) for the payment of outstanding debt.

BOND, INSURANCE AND SALE PROCEEDS, DISPOSAL OF FIXED ASSETS

Definition

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

Assumptions Used to Develop Projections

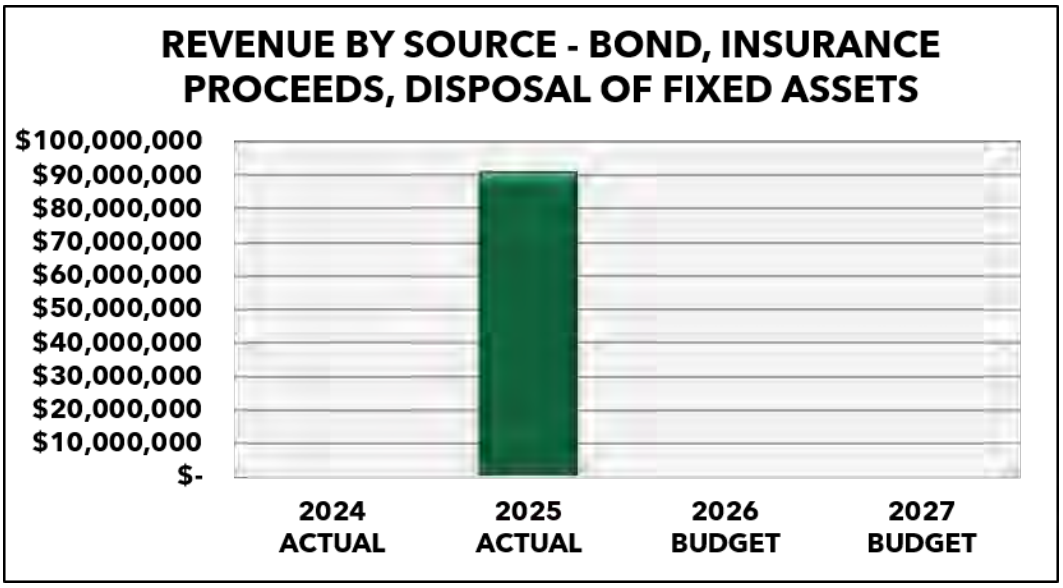
Outstanding debt payments owed, proceeds from insurance settlements, and the disposal of fixed assets.

Percent of bond, insurance proceeds, and disposal of fixed asset revenue as compared to total revenues in proposed 2027 Budget.

0.0%

This revenue source remains the same as compared to the 2026 Approved Budget, with no anticipated revenues for the 2027 Proposed Budget. The chart below reflects the receipt of 2025 Bond proceeds from the 2024 Referendum.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
139,151	91,413,222	-	-	-	0.0%



INTEREST

Definition

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

Assumptions Used to Develop Projections

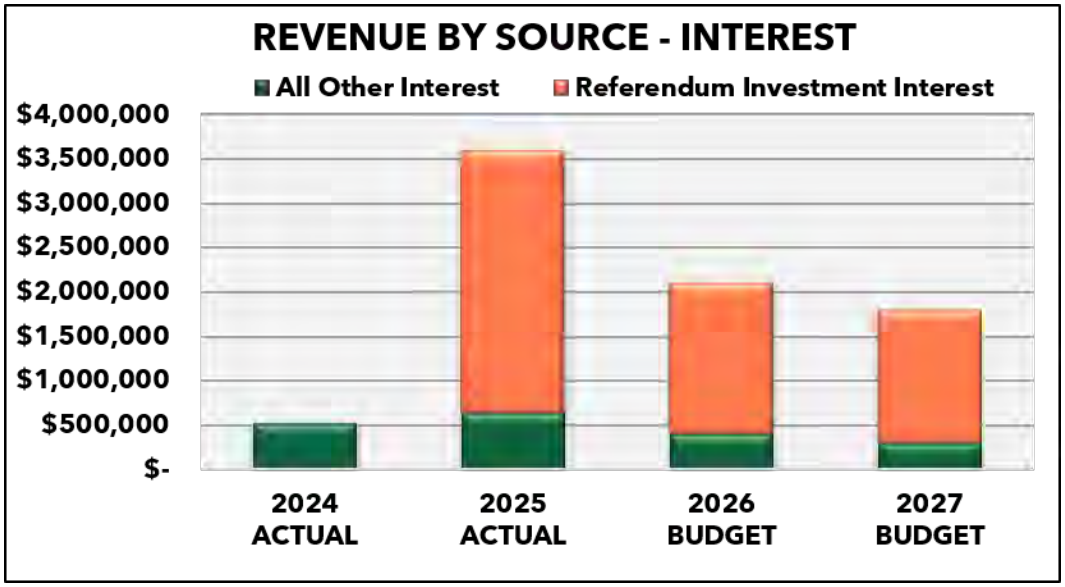
Interest rate trends, amount of funds available for investment.

Percent of interest revenue as compared to total revenues in proposed 2027 Budget.

5.0%

A three-month treasury bill yielded an interest rate of 3.94% on September 30, 2026, a nominal 0.51% increase over the September 30, 2025, rate of 3.92%. Despite this recent stability, the 2027 Proposed Budget includes a 13.9% ($292,789) decrease in projected interest revenue compared to the 2026 Approved Budget. This decline is primarily driven by an 11.4% ($193,489) reduction in interest earned on the 2025 Referendum Bond proceeds as those investments reach final maturity in 2027 and bond proceeds are expended as construction of the referendum projects continues. Furthermore, the 2026 Approved Budget was established in August 2025, immediately before interest rates saw a significant decline of 7.76% between July and September 2025, which lowered the possible interest earnings for 2026.

2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET	DIFFERENCE ('26 vs '27)	% CHANGE ('26 vs '27)
522,034	3,600,398	2,106,985	1,814,196	(292,789)	-13.9%



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2027 BUDGET: EXPENDITURES BY FUNCTION

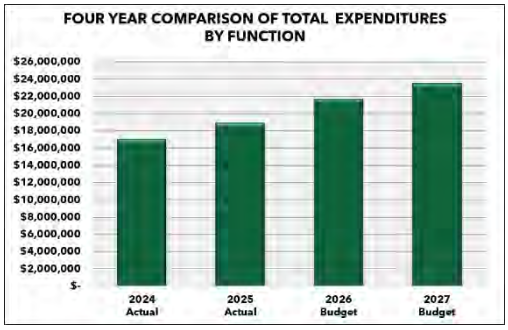
The District has ten functional areas that include Administration, Finance, Marketing & Communications, Human Resources & Risk Management, Information Technology, Parks, Facilities, Recreation, Special Use Facilities, and Sugar Creek Golf Course. In this section, expenditures are presented according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

In addition to the 2024 and 2025 Actual, 2026 Approved Budget and 2027 Proposed Budget figures by functional area,[1] this section includes functional area missions, responsibilities, 2026 Accomplishments (items that have been started and are projected to be completed by the end of 2026 are noted with an asterisk*) and 2027 Work Plan tactics organized by the Elevate Elmhurst Parks (EEP): Strategic Plan Priorities, expense highlights, future outlook and performance measures. Sections may include capital projects or revenue not reflected in function expenses. Transfer, capital and debt expenditures are not presented in this section. The chart below illustrates the total expenditures for all the functions and the difference and percent change between the 2026 Approved Budget and 2027 Proposed Budget. The graph below illustrates the four-year comparison of total expenditures by function (2024 and 2025 Actual, 2026 Approved Budget and 2027 Proposed Budget). The proposed 2027 function budget illustrates an 8.4% ($1,817,295) overall increase in expenditures as compared to the 2026 Approved Budget.

Expenditures by Function[1]

Function	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Park Board/Administration[2]	870,081	901,430	933,048	986,953	53,905	5.8%
Finance	999,824	1,152,391	1,259,359	1,324,516	65,157	5.2%
Marketing & Communications	557,741	608,643	770,209	868,128	97,919	12.7%
Human Resources & Risk Management	294,063	305,238	354,212	480,431	126,219	35.6%
Information Technology	946,961	1,084,766	1,266,582	1,488,859	222,277	17.5%
Parks	2,228,418	2,383,122	2,647,718	2,839,024	191,306	7.2%
Facilities	3,389,662	3,891,680	4,351,673	4,715,907	364,234	8.4%
Recreation	5,187,164	5,815,646	6,953,158	7,408,143	454,985	6.5%
Special Use Facilities	1,832,276	2,021,827	2,302,866	2,496,503	193,637	8.4%
Sugar Creek Golf Course	758,447	773,558	914,199	961,855	47,656	5.2%
Total	17,064,636	18,938,300	21,753,024	23,570,319	1,817,295	8.4%

** Excludes Capital, Debt, Transfers, and Referendum Expenses*

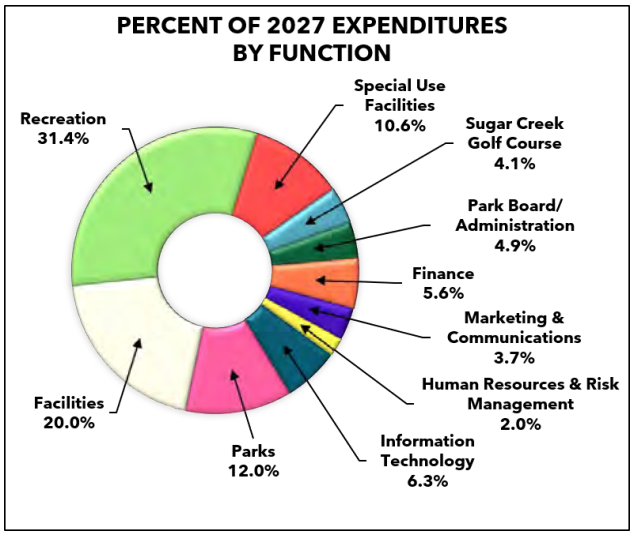


[1]Excludes capital, transfers and debt expenses

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

2027 BUDGET: EXPENDITURES BY FUNCTION

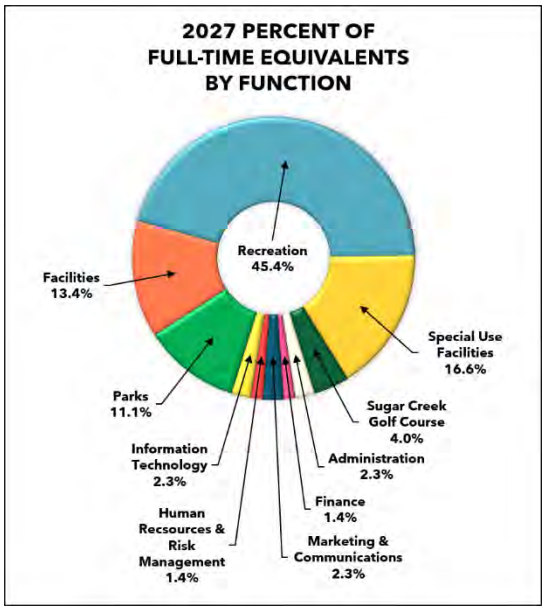
The chart below illustrates the percentage of expenditures for each functional area as compared to the total expenditures by function.



Below are two charts that provide full-time equivalent (FTE) information. The chart on the left illustrates the number of FTE employees by functional area relative to total District FTEs. The chart on the right compares 2026 Approved Budget FTEs to 2027 Proposed FTEs, showing an overall increase of 3.0 FTEs.

This change results from an updated calculation methodology. In prior years, estimated part-time hours were calculated by dividing total budgeted part-time wages by the Illinois hourly minimum wage, then dividing those hours by 2,080 annual full-time hours.

Starting with the 2027 Proposed Budget, staff began calculating part-time FTEs using the average actual hourly wage of active part-time employees rather than the state minimum wage. To maintain a consistent, accurate baseline, the 2026 Approved Budget FTEs were updated using this revised approach.



Budgeted Full-time Equivalents	2026	2027
Administration	5.0	5.0
Finance	3.0	3.0
Marketing & Communications	4.9	5.2
Human Recsources & Risk Management	2.2	3.0
Information Technology	4.0	5.0
Parks	24.7	24.5
Facilities	24.5	29.7
Recreation	103.7	100.5
Special Use Facilities	37.7	36.7
Sugar Creek Golf Course	8.8	8.9
Total	**218.5**	**221.5**

ADMINISTRATION

Mission

To facilitate the District in achieving its mission, vision, and values by guiding the development, implementation, and monitoring of Board of Park Commissioners long-range plans, strategic initiatives, and budget and providing oversight and direction to the operational and policy functions of the District based on Board policies and long-range plans.

Funding Sources

Property taxes and interest income

Revenues and expenses in…

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

Full-time equivalent staff

5.0

Description

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

2026 Accomplishments (includes Park Board accomplishments)

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Completed construction and opened referendum funded new Eldridge Restroom Building.
- Worked with DuPage County to locate referendum funded Prairie Path restroom building closer to path on County property, completed design development, permitting, and bid process and nearly completed construction*.
- Board approved Wilder Park bandshell location (as part of Wilder Park South Master Plan) and completed design development, permitting*, and Planned Unit Development process* to prepare for referendum funded construction.
- Board approved Wilder Park South Master Plan and funding for non-referendum Plan components and completed design development for Plan construction.
- Board approved Wilder Park recreation building redevelopment into a restroom and greenroom facility and use of Tier 2 cash and investments to fund non-referendum portion of project and completed design development and construction documents*.
- Completed referendum funded conversion of a grass field to artificial turf at Berens Park*.
- Completed design development and nearly completed referendum funded Crestview Park restroom building construction*.

- With Parks and Facilities, completed engineering and start-up of Crestview Park Master Plan Phase I, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure ($349,000).

Expand and Upgrade Facilities

- Began referendum funded Wagner Community Center (WCC) construction to open the building Fall 2027, including demolition, site clearing, excavation, and foundation; precast wall panels, steel erection and structural slabs/concrete; underground utilities; exterior enclosures and elevator installation; and began interior framing, mechanical, electrical, and plumbing rough in, interior finishes, and site work*.

Increase Opportunities for Communication and Collaboration

- Created criteria and a written assessment to evaluate the status of partner relationships to identify which high-priority partnerships and associated agreements would benefit from review and to determine appropriate timing.

Grow Fiscal Capacity

- Sought alternate revenue to offset Elevate Elmhurst Parks capital project costs, including securing an Illinois Department of Commerce and Economic Opportunity (DCEO) grant for Jaycee Tot Lot Replacement ($220,000).
- With all departments, developed and the Board accepted operating plan and budget to successfully open and operate the new WCC and integrated projected budget and work plan impacts into the 2027 budget.
- With Finance, completed evaluation of long-term bonding capability to leverage debt capacity and future available reserves for funding capital projects.
- Board approved Resolution R-01-26 authorizing the transfer of interest earnings from the Debt Service Fund to the Capital Improvement Fund to fund capital projects.

Foster a Culture Where Every Employee Feels Valued

- Launched revised District Values behaviors, including communications, video, training (All-District training and ongoing training), and resources and began sharing all submitted Values Cards monthly with all staff.
- With Human Resources & Risk, completed assessment and employee engagement to determine priorities and action plan* to rebrand and elevate DEIB efforts and tie them to the District's Belonging Value.
- Expanded DEIB Calendar program offerings and resource sharing, including new employee Mental Health Awareness Month and Disabilities Pride Month events and partnered with the Employee Activities Team to offer two events, DEIB Jeopardy and Intergenerational Bingo.

- With Human Resources & Risk and Marketing & Communications, held an all-district training and communications meeting with 281 employees, featuring a professional trainer who led an interactive session focused on *Stronger Together: Living Our Values, Raising the Bar, and Delivering the A-Game*.

Other

- Continued enhancing Elevate Elmhurst Parks Plan progress reporting to evaluate implementation of long-range strategy and priorities, including tracking four new performance metrics.
- Negotiated, and the Board approved, Resolution R-02-26 granting a temporary construction easement to the City of Elmhurst for a portion of Plunkett Park, allowing the City to complete a watermain lining project.
- Board approved changes to Board Policy 5.17 – Meeting Attendance via Electronic Means to reflect Public Act 104-0438, which amended the Illinois Open Meetings Act to allow performance of active military duty as a service member as another unpreventable circumstance when Commissioners may attend a meeting without being physically present.
- Board approved Board Policy 4.38 – Bond Record-Keeping Requirements and Appendix C: Bond Record-Keeping Requirements to codify bond record-keeping requirements that demonstrate compliance with Bond contract covenants and expectations to ensure the appropriate federal tax status for District debt obligations.
- Negotiated, and the Board approved, an Intergovernmental Agreement (IGA) with the Illinois Finance Authority for electric vehicle charging stations at the new WCC, including incentives and rebates to support installation.
- Launched new board document portal, Diligent Community, increasing transparency and improving community access to board meeting information.
- Conducted* candidate filing process for the April 2027 Consolidated Election for three Park Board Commissioner seats.
- Board honored the Elmhurst Garden Club's 100th Anniversary by passing Resolution R-04-26.
- Board adopted the District's new brand system.
- Executed a Memorandum of Understanding between the City of Elmhurst and District regarding the location of a city-owned sculpture currently on District property north of the Elmhurst Art Museum
- Executed a Memorandum of Understanding between the Elmhurst Police Department and District that will allow police department personnel to utilize Courts Plus at no cost while the department constructs a new police station over the next two years.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Complete Prairie Path restroom building construction ($355,000).
- Complete Crestview Park restroom building construction ($355,000).
- Complete Wilder Park bandshell construction ($1,815,000).
- Complete Wilder Park South Master Plan construction ($1,999,739).
- Complete Wilder Park Recreation Building redevelopment ($781,507).
- With Parks and Facilities, complete the remainder of Crestview Park Master Plan Phase 1 construction, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure ($1,218,000).

Expand and Upgrade Facilities

- Complete WCC construction to open the building Fall 2027 ($41,900,000).
- Complete horticulture outdoor workspace improvements in conjunction with Wilder Park South Master Plan construction.
- With Facilities and Special Use Facilities, complete Courts Plus facility assessment, including member and community engagement.

Expand Program and Service Experiences

- With all Departments, execute the WCC operating plan.
- With Marketing & Communications, develop operating plan and budget to successfully operate the Wilder Park bandshell.

Increase Opportunities for Communication and Collaboration

- Utilizing written assessment, evaluate the status of partner relationships to identify which high-priority partnerships and associated agreements would benefit from review and to determine appropriate timing.

Grow Fiscal Capacity

- Investigate asset management and assessment software.

Foster a Culture Where Every Employee Feels Valued

- With Human Resources & Risk, implement action plan to rebrand and elevate DEIB efforts and tie them to the District's Belonging Value.

- With Human Resources & Risk and Marketing & Communications, hold annual all-district training and communications meeting, featuring a professional trainer leading an interactive session on working through change.

Other

- Act as election official and conduct the 2027 Commissioner consolidated election process in DuPage and Cook Counties.
- Update Park Board Commissioner Orientation Manual and if necessary, orient new Commissioners to the District and Board.
- Determine process and timing to update the District's comprehensive and strategic plan.

2027 Budget Highlights

Overall: The Administration Function budget is increasing by 5.8% ($53,905) as compared to the 2026 Approved Budget due to increases in both **Wages** 4.3% ($26,365) and **Services** 9.0% ($27,540).

Wages are increasing 4.3% ($26,365) mainly due to full-time merit increases.

Services are increasing by 9.0% ($27,540) due to the following:

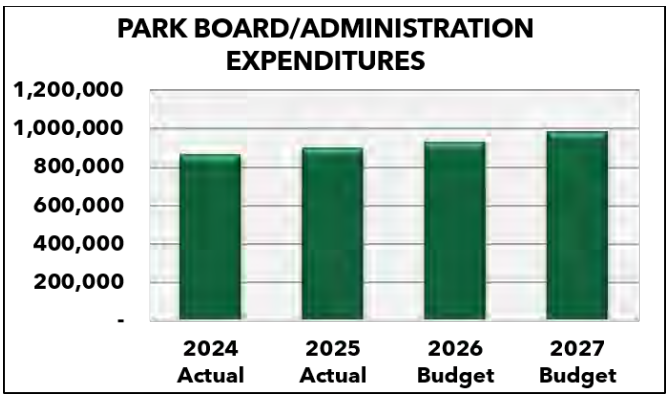
- Increase in Consulting Services by over 100.0% ($30,000) due to planning for park board consulting.
- Decrease in IMRF 5.7% ($2,437) as the employer rate is lowering from 6.89% to 6.23%.

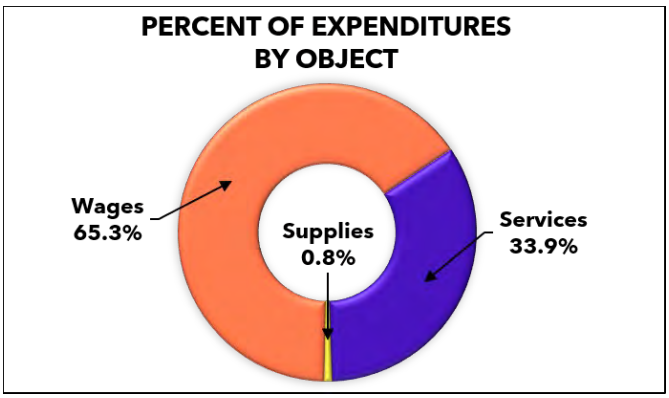
Future Outlook

The **Future Outlook** of the Administration Function is driven by the implementation and monitoring of the Elevate Elmhurst Parks (EEP) Plan, which encompasses the District's strategic and comprehensive plans and was approved by the Board on February 28, 2024. The EEP Plan will continue to guide the District's strategic and capital priorities until 2028 and beyond. Due to the passage of the referendum, the Park Board and staff will continue to focus on completing referendum project construction of new park amenities and indoor facility spaces to meet community needs along with utilizing new funding opportunities to address other capital needs identified in the EEP Plan such as improving athletic fields and modernizing aging facilities. Working with all Departments, Administration staff will continue to facilitate operational and financial planning to successfully open and operate new facilities and manage future growth while also maintaining a healthy organizational/work culture to ensure successful implementation of long-term priorities and continued recruitment and retention of high performing employees.

2027 BUDGET:
EXPENDITURES BY FUNCTION

Expenditures by Object: Park 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%
Repairs	-	-	-	-	-	0.0%
Supplies	6,289	6,066	8,080	8,080	-	0.0%
Total	**870,081**	**901,430**	**933,048**	**986,953**	**53,905**	**5.8%**





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

Performance Measures: Administration[6]					
Performance Measure	2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
% of Elevate Elmhurst Parks Plan Tactics Accomplished	73.5%	67.7%	100.0%	32.3%	47.6%
% of Elevate Elmhurst Parks Plan Tactics in Progress	26.5%	25.8%	0.0%	-25.8%	-100.0%
% of Elevate Elmhurst Parks Plan Tactics Deferred	0.0%	6.5%	0.0%	-6.5%	-100.0%

[6] *2025 Actual from 2025 Year-end Elevate Elmhurst Parks (EEP) Progress Report (34 tactics), 2026 Projected Actual from 2026 Mid-Year EEP Progress Report and 2026 EEP Strategic Work Plan Mid-year Review Timelines (31 tactics) and 2027 Projected based on Proposed 2027 EEP Strategic Work Plan Tactic Timelines (26 Tactics).*

FINANCE

Mission

To provide efficient, quality financial services for the internal and external customers in accordance with Federal, State, and local regulations, District policies, the Strategic Plan and sound business practices

Funding Sources

Property taxes and interest income

Revenues and expenses in…

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

Full-time equivalent staff

3.0

Description

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

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Grow Fiscal Capacity

- Completed the sale of the Annual Rollover G.O. Bond to fund debt service and capital projects.
- Collaborated with IT to explore integrating the District's financial software with the District website to give the community direct access to financial information.
- With all departments, developed an operating plan and budget to successfully operate the new WCC.
- With Recreation and Special Use Facilities, began updating the District's cost recovery model.
- With Administration, completed evaluation of long-term bonding capability to leverage debt capacity for funding capital projects.

Other

- With the transition to the cloud-based version of the District's financial software, expanded payment options to include electronic ACH disbursements for employees and vendors.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Grow Fiscal Capacity

- Complete the sale of the Annual Rollover G.O. Bond to fund debt service and capital projects.
- With all departments, develop an operating plan and budget to successfully operate the new Wilder Park bandshell.
- With Recreation and Special Use Facilities, continue working on analyzing the District's current cost recovery levels to finalize a new model.

Expand Program and Service Experiences

- With all departments, implement operating plan to successfully open the new WCC.

2027 Budget Highlights

Overall, the Finance function budget is increasing by 5.2% ($65,157) as compared to the 2026 Approved Budget due primarily to increases in **Wages** by 6.3% ($17,548) and **Services** by 5.0% ($48,509).

Wages are increasing by 6.3% ($14,495) primarily related to the annual budgeted merit increase as compared to the 2026 Approved Budget.

Services are increasing by 5.0% ($48,509) primarily due to the following:

- Business Insurance (14.5%, $55,012) as the District's contribution to PDRMA is calculated using several factors, including payroll for employment practices coverage, asset values for property coverage, and acreage for pollution coverage.
- Finance/Bank Charges are decreasing by a net of (0.9%, $3,919) as registration software provider, ActiveNet, increased payment processing fees by 5% and the anticipated increase in transactions once the WCC reopens ($32,000), offset by decreasing bank fees ($35,919) related to the investment of the 2025 referendum bond proceeds maturing.

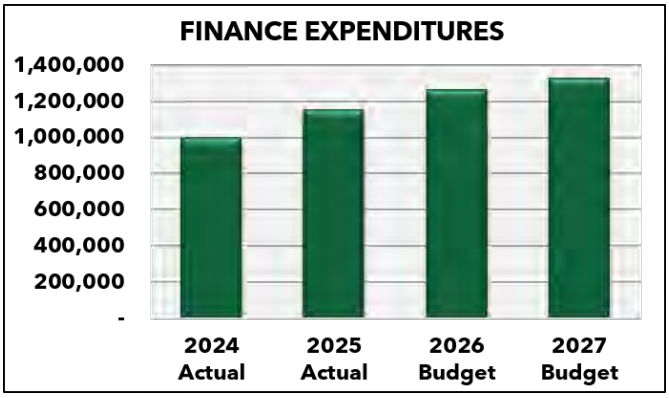
Supplies are decreasing by 18.9% ($900) due to a decrease in office supplies based on actual purchases in previous years.

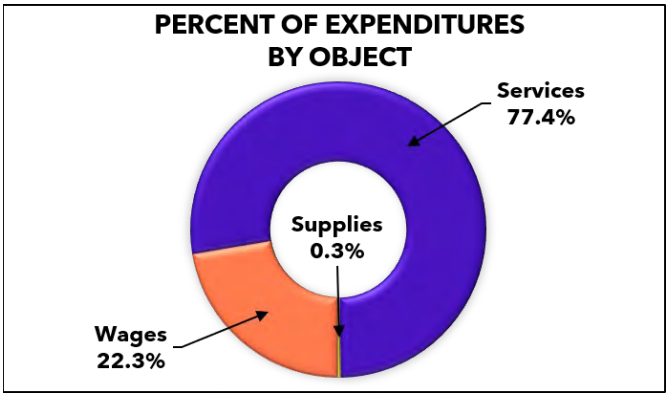
Future Outlook

The **Future Outlook** of the Finance function focuses on equipping departments with tools to manage their resources effectively and strengthen the District's financial sustainability. Finance will continue to evaluate how labor and employment issues may affect the District's finances, helping leadership plan for changes before they occur. Over the coming year, Finance will also closely monitor and account for all revenues and expenditures tied directly or indirectly to the referendum, ensuring transparency in how those funds are used. Finally, Finance will continue building established assumptions into the District's financial plans and reports, allowing results to be measured against expectations to support the District's long-term sustainability.

Expenditures by Object: 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%
Repairs	-	-	-	-	-	0.0%
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%**

2027 BUDGET:
EXPENDITURES BY FUNCTION





Performance Measure	Performance Measures: Finance 2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
Percent of Non-tax Revenue (excluding transfers and bond proceeds)	48.1%	46.0%	46.9%	0.9%	2.0%



MARKETING & COMMUNICATIONS

Mission

To provide clear, engaging communication and education for the community, both internally and externally; to plan and execute a variety of free events for the community; to support and manage the use of volunteers; to provide a resource for the Elmhurst Parks Foundation; and to seek alternative sources of revenue including advertising and sponsorships

Funding Sources

Property taxes, advertising, sponsorships and interest income

Revenues and expenses in...

General, IMRF and FICA, Recreation, and Enterprise Services Funds

Full-time equivalent staff

5.2

Description

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

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

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

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Communicated updates on the Berens Park mini golf site and held re-opening celebration.

Expand and Upgrade Facilities

- With all departments, developed operating plan and budget to successfully operate the new WCC.
- Continued to communicate updates on the WCC construction both internally and externally.

Expand Program and Service Experiences

- With Recreation, communicated new and expanded offerings.

Increase Opportunities for Communication and Collaboration

- Continued communicating referendum implementation progress and engaged with community about projects.
- With Parks and Facilities, communicated updates on the Crestview Park Master Plan Phase 1 and held a groundbreaking for the restroom building.
- Held ribbon cutting for the new Eldridge Park Restroom Building.
- Held groundbreaking for the new Prairie Path Restroom Building.

Grow Fiscal Capacity

- Began to research alternate revenue sources, including sponsorships, to offset Elevate Elmhurst Parks capital project costs.

Foster a Culture Where Every Employee Feels Valued

- With Administration and Human Resources & Risk, held an all-district training and communications meeting with 281 employees, featuring a professional trainer who led an interactive session focused on Stronger Together: Living Our Values, Raising the Bar, and Delivering the A-Game.

Other

- Began implementing District rebrand.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- With Facilities, replace the electronic sign at York Commons

Expand and Upgrade Facilities

- With Special Use Facilities, Facilities and Strategy and Planning complete the Courts Plus facility assessment by promoting input opportunities from members and other audiences.
- With various departments, plan ribbon cutting events related to the WCC.

Expand Program and Service Experiences

- With all departments, implement operating plan to successfully open the new WCC.
- Communicate new and expanded programs and events.
- With Administration, develop operating plan and budget to successfully operate the Wilder Park bandshell.

Increase Opportunities for Communication and Collaboration

- Communicate referendum implementation progress and engage with community about remaining projects
- With Parks and Facilities, host a ribbon cutting for the Crestview Park and Prairie Path year-round restroom facilities.
- With Parks and Facilities, communicate updates on the progress of the Jaycee Tot Lot playground replacement and host a ribbon cutting.
- With Parks and Facilities, communicate engagement opportunities to develop the Eldridge Park west playground and basketball court redevelopment plan.
- With various departments, plan and host a ribbon-cutting celebration for the Berens Park artificial turf fields, funded by the 2024 referendum.
- With all departments, develop a framework to meet ADA digital accessibility compliance requirements under WCAG standards.
- Implement communications regarding opening of referendum-funded new facilities.
- With Recreation, develop and launch communicating strategy for the WCC, covering programs, registration, FAQs, opening events, and outreach, so customers are informed and ready for opening day.
- With Special Use Facilities, expand communication regarding impacts to programming and rentals as the Wilder Park South Master Plan is implemented.

Grow Fiscal Capacity

Foster a Culture Where Every Employee Feels Valued

- With Administration and Human Resources & Risk, hold annual all-district training and communications meeting, featuring a professional trainer leading an interactive session on working through change.

Other

- Continue implementation of District rebrand.
- Recruit, hire, and train new full-time Digital Marketing Specialist per the WCC Operating Plan.

2027 Budget Highlights

Overall, the Marketing & Communications function budget is increasing by 12.7% ($97,919) as compared to the 2026 Approved Budget due primarily to increases in **Wages** by 10.2% ($32,840) and **Services** by 14.2% ($61,124).

Wages are increasing by 10.2% ($32,840) primarily related to proposing the part-time Digital Marketing Specialist position become a full-time position and the annual budgeted merit increases as compared to the 2026 Approved Budget.

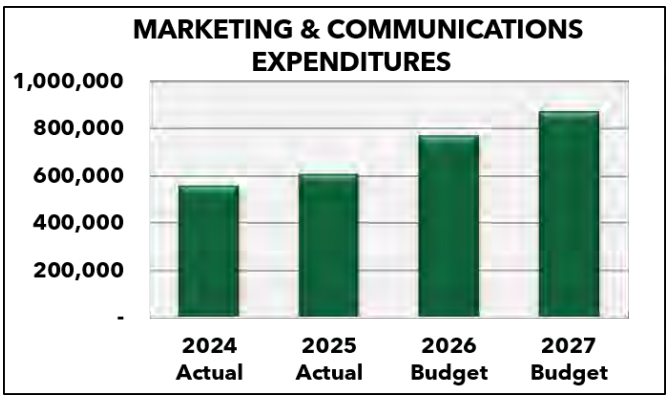
Services are increasing by 14.2% ($61,124) due to training to comply with ADA digital accessibility requirements under WCAG standards, higher brochure costs, and ribbon-cutting events for referendum projects.

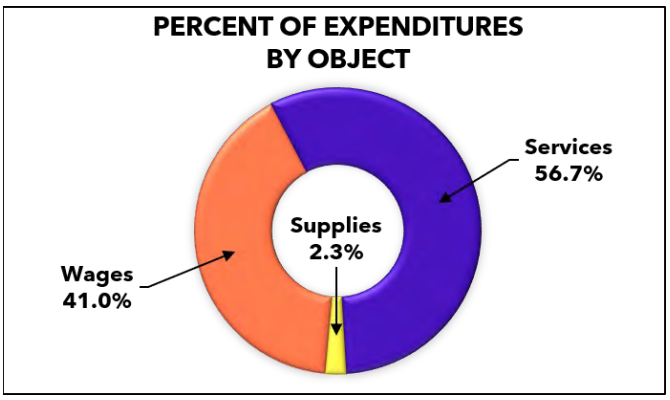
Supplies are increasing by 24.3% ($3,955) primarily due to event-related expenses.

Future Outlook

The **Future Outlook** of the Marketing & Communications function will center on engaging the community to understand residents' needs and interests while promoting Park District programs, facilities, and events. As the WCC and other referendum projects open, clear communication will be key to building awareness and participation. Expanding digital outreach alongside print materials, meeting ADA/WCAG accessibility standards, and using community feedback to guide strategy will keep the District responsive to those it serves.

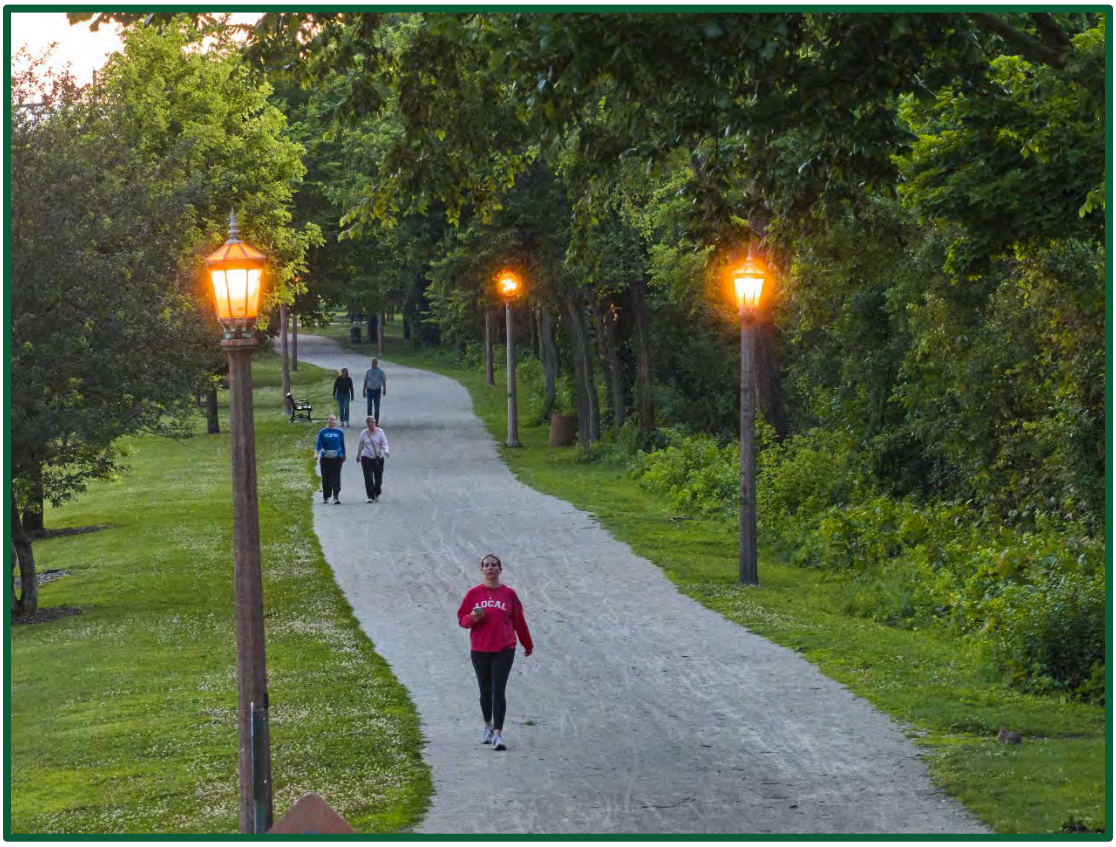
Expenditures by Object: Marketing & Communications						
Expense Object	2024 Actual	2025 Actual	2026 Budget	2027 Budget	Difference ('26 vs '27)	% Change ('26 vs '27)
Wages	269,487	300,275	322,832	355,672	32,840	10.2%
Services	277,285	296,010	431,077	492,201	61,124	14.2%
Repairs	-	-	-	-	-	0.0%
Supplies	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%**





Performance Measure	Performance Measures: Marketing & Communications 2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
Volunteer Hours	1,565	1,500	1,550	50	3.3%
E-newsletter subscribers	14,924	16,100	16,300	200	1.2%
E-newsletter open rate	64.0%	66.0%	67.0%	1.0%	1.5%
Facebook Following-Likes	8,325	12,800	13,200	400	3.1%
Website Visits (epd.org)	594,517	495,000	500,000	5,000	1.0%
Website Visits (courts-plus.com)	158,182	165,000	170,000	5,000	3.0%
Website Visits (wildermansion.org)	83,158	80,000	82,000	2,000	2.5%
Website Visits (sugarcreekgolfcourse.org)	138,060	140,000	142,000	2,000	1.4%
Website Unique Hosts* (epd.org)	181,471	185,000	190,000	5,000	2.7%
Website Unique Hosts* (courts-plus.com)	45,312	42,000	43,000	1,000	2.4%
Website Unique Hosts* (wildermansion.org)	23,226	20,000	21,000	1,000	5.0%
Website Unique Hosts* (sugarcreekgolfcourse.org)	29,070	32,000	32,500	500	1.6%

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



HUMAN RESOURCES & RISK MANAGEMENT

Mission
To provide efficient, quality human resources and risk management services for the internal and external customers of the District in accordance with Federal, State, and local regulations, District policies, the Strategic Plan and sound business practices

Funding Sources
Property taxes and interest income

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

Full-time equivalent staff

3.0

Description

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

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Foster a Culture Where Every Employee Feels Valued

- Offered trainings on topics including Having Difficult Conversations, Time Management and the New EPD Brand System to assist employees with addressing training plans.
- Hosted quarterly Ask HR sessions in two tracks, one for managers and supervisors and one for all employees, offering direct access to HR guidance and support. To maximize accessibility, sessions were held both in person and virtually across varied days and times. Topics covered included performance conversations, employee benefits, career development, employee wellness, and navigating leaves of absence.

Expand and Upgrade Facilities

- With all departments, developed operating plan and budget to successfully operate the new WCC.

Other

- Successfully launched the third cohort of the full-time employee mentorship program, pairing six mentor–mentee groups.
- Onboarded and trained three interns to support HR projects during the busiest season.
- Hosted an in-house job fair with record-breaking attendance and attended several off-site fairs to recruit diverse talent.
- Worked with the DEIB Education and Training Team to create and present Allyship and Advocacy training to all staff.

- With Administration, completed assessment and employee engagement to determine priorities and action plan to rebrand and elevate DEIB efforts and tie them to the District's Belonging Value.
- With Administration and Marketing & Communications, held an all-district training and communications meeting with 281 employees, featuring a professional trainer who led an interactive session focused on Stronger Together: Living Our Values, Raising the Bar, and Delivering the A Game.
- Expanded the District's HR SharePoint site to transition key HR and Risk procedures, including job posting requests, position classification forms, and OSHA compliance programs, from paper to electronic formats, leveraging new and existing Microsoft tools.
- Held annual supervisor training covering topics including Employee Recognition, Claims Reporting, Payroll Reminders/Refreshers, Volunteer Procedures, the District's New Occupational Health Provider, the Employee Performance Matrix, and Connecting DEIB to Belonging.
- Successfully carried out the PDRMA Risk Management Review process by hosting a site visit, resolving ERMF (Essentials of Risk Management Form) action items, and completing the SMART Goal tied to the WCC Operating Plan.
- Prepared Request for Quotes (RFQ) for new Occupational Health Provider and transitioned to a new provider.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- With all departments, implement operating plan to successfully open the new WCC.

Foster a Culture Where Every Employee Feels Valued

- Conduct a comprehensive review of staff compensation to assess competitiveness and alignment with organizational needs.

Other

- Recruit, hire and train new Human Resources and Risk Coordinator per the WCC Operating Plan.
- With Administration, implement action plan to rebrand and elevate DEIB efforts and tie them to the District's Belonging Value.
- With Administration and Marketing & Communications, hold annual all-district training and communications meeting, featuring a professional trainer leading an interactive session on working through change.

- Improve the New Employee Orientation process by reviewing current supervisor practices and working with supervisors to create a more consistent experience across departments.
- Create further professional development opportunities for Full-time/Category 2 employees.
- Embed intentional "fun" initiatives within the BambooHR Community and broader employee experience, leveraging these platforms to enhance engagement, strengthen culture, and support employee well-being during high-demand periods.

2027 Budget Highlights

Overall: The Human Resources & Risk Management function budget is increasing by 35.6% ($126,219) as compared to the 2026 Approved Budget, due primarily to increases in **Wages** by 28.2% ($58,951) and **Services** by 47.0% ($64,768).

Wages are increasing by 28.2% ($58,951) primarily related to proposing the current Human Resources & Risk Supervisor position becoming the Division Manager - Human Resources & Risk as well as proposing the addition of a new full-time Human Resources & Risk Coordinator position.

Services are increasing by 47.0% ($64,768) due to the proposed compensation study and proposed additional staff needing background screenings and CPR/AED training.

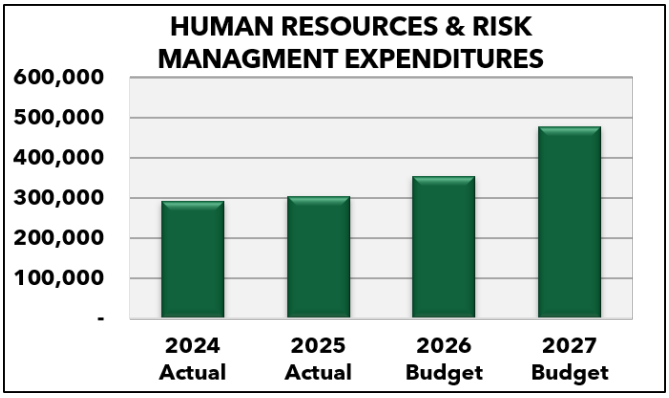
Supplies are increasing by 33.3% ($2,500) to replace expiring AED supplies.

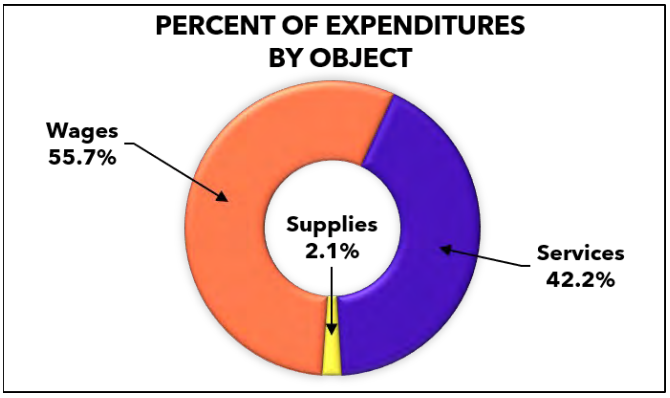
Future Outlook

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

Expenditures by Object: Human Resources & Risk Management						
Expense Object	**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%
Repairs	-	-	-	-	-	0.0%
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%**

2027 BUDGET:
EXPENDITURES BY FUNCTION





Performance Measures: Human Resources & Risk Management					
Performance Measure	2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
Retention Rate of Full and Part-time Employees	71.0%	81.0%	82.0%	1.0%	1.2%
Employee Net Promoter Score (eNPS)	59	62	64	2	3.2%



INFORMATION TECHNOLOGY (IT)

Mission

To provide a secure, productive, and progressive information systems environment that serves both internal and external customers; committed to providing strategic and informed long-term planning that ensures the Districts technology environment remains adaptable and resilient; and to integrate technology that enhances the end user experience for both internal and external customers.

Funding Sources

Property taxes and interest income

Revenues and expenses in…

General, IMRF, FICA, Recreation, and Sugar Creek Golf Course

Full-time equivalent staff

5.0

Description

The Information Technology (IT) function provides a secure, productive and progressive environment, that encompasses responsible purchasing and responsive support while maintaining the District's hardware devices, software applications, wide area network (WAN) connections, local area networks (LAN), telecommunication systems, and security camera systems.

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Foster a Culture Where Every Employee Feels Valued

- With other Departments, held training sessions on Office 365 Forms, SharePoint site creation, cybersecurity and Power BI reporting.

Expand and Upgrade Facilities

- Replaced the Courts Plus camera system with a cloud-based solution.
- Upgraded hardware infrastructure to meet current and future connectivity demands.
- Moved Microsoft Exchange to the Cloud improving, reliability, security, and scalability.
- Moved the backup solution to Microsoft Hyper-V, reducing costs and leveraging its built-in integration with other Microsoft products.

Expand Program and Service Experiences

- With all departments, developed operating plan and budget to successfully operate the new WCC.
- Built Power BI dashboards and expanded reporting for both the existing and new registration software, serving all departments.

Increase Opportunities for Communication and Collaboration

- Converted the antiquated Comchannel staff intranet to SharePoint, adding expanded features and functionality.
- Launched secure staff Wi-Fi at the Administrative Office, Courts Plus, and the temporary WCC location, providing wireless access to the District network for meetings and working away from desks while eliminating the need for VPN on site.

- Introduced additional mobile technology to expand the use of the Connect App across programs and actives.

Grow Fiscal Capacity

- Developed registration data reports to track progress on performance measures that align with District initiatives.

Other

- Implemented a Managed Detection and Response, Vulnerability Management and Incident Response solution improving security, time management and reducing risk.
- Assisted in the District rebrand across ActiveNet, websites, and cloud software applications.
- Implemented new guidelines for security camera policy and procedures, developed a Cybersecurity and Technology Policy manual and an Internet Outage Operational Procedure manual, and updated the Disaster Recovery - Incident Response manual.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- Deploy new technology and expand the network infrastructure at the new WCC.

Expand Program and Service Experiences

- Continue to support new and expanded programing and reporting across the District.
- With all Departments, execute the WCC operating plan.

Increase Opportunities for Communication and Collaboration

- Increase digital signage, staff Wi-Fi access, audiovisual and sound systems.

Grow Fiscal Capacity

- Continue developing registration and financial data reports that track progress on performance measures aligned with District initiatives.

Foster a Culture Where Every Employee Feels Valued

- Add an IT position to sustain the delivery of customer service excellence and community focus across the District per the WCC Operating Plan.
- With all departments, develop a framework to meet ADA digital accessibility compliance requirements under WCAG standards.

2027 Budget Highlights

Overall: The Information Technology function is increasing by 17.5% ($222,277) as compared to the 2026 Approved Budget, primarily due to the increase in **Services** 19.9% ($155,723).

Wages are increasing by 17.2% ($68,854) primarily related to proposing a new full-time Technical Support Analyst position and annual budgeted merit increases.

Services are increasing by 19.9% ($155,723) as compared to the 2026 Approved Budget due to the increase in Software as a Service (SaaS) licensing cost for new WCC technology licensing ($53,000) in addition to Security Operations Center licensing ($25,000), ADA compliance software licensing ($8,000), server warranty and license renewal ($26,240), and annual software licensing increases for ActiveNet, BambooHR, Timeclock Plus and Asset Essentials.

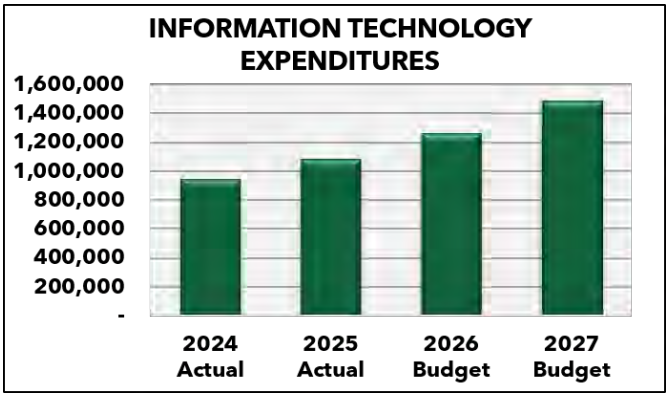
Supplies are decreasing by 2.7% ($2,300) as compared to the 2026 Approved Budget due to decreased hardware purchases.

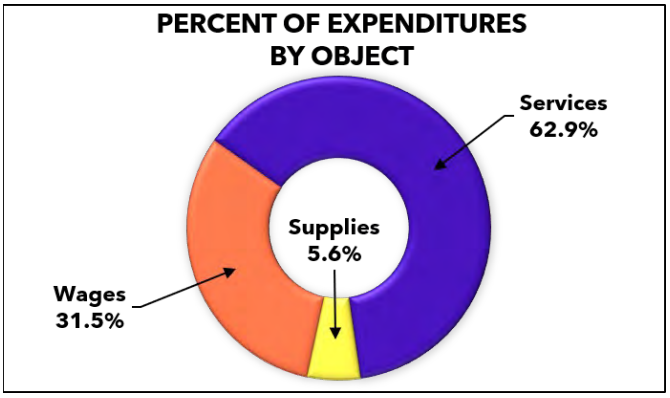
Future Outlook

The **Future Outlook** of the IT function will be shaped by several key trends: the rise of Software as a Service (SaaS), a greater focus on cybersecurity and data privacy, and stronger disaster recovery capabilities. Broader adoption of cloud-based solutions will expand work-from-anywhere flexibility and speed up response times, improving customer service. The growing use of artificial intelligence (AI) will drive further automation, efficiency, and better decision-making. To keep pace with these changes, ongoing staff training in technology, security, policies, and IT best practices will remain essential to maintaining a secure and forward-thinking environment.

Expenditures by Object: 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%
Repairs	-	-	-	-	-	0.0%
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%**

2027 BUDGET:
EXPENDITURES BY FUNCTION





Performance Measure	Performance Measures: Information Technology 2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
Security Awareness Proficiency Assessment (SAPA) Score[7]	65.8%	66.5%	67.1%	0.6%	0.9%
Phishing Security Test[8]	2.1%	2.0%	2.2%	0.2%	10.0%

[7] *SAPA Industry Benchmark Data 64.6% and is the average SAPA score of KnowBe4 customers in the same industry. The higher the score the better we are doing.*

[8] *Phish prone Industry Benchmark Data 4% This data is generated from KnowBe4 customers who have used both security awareness training and simulated phishing for the Program Maturity durations, in the same industry. The lower the score the better we are doing.*



PARKS

Mission

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

Funding Sources

Taxes, donations, user fees and interest income

Revenues and expenses in…

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

Full-time equivalent staff

24.5

Description

The Parks function handles the maintenance and care of the parks and grounds, including mowing, tree care, trash removal, turf care, snow removal, trail maintenance, athletic field maintenance, etc.; coordinates the planting and upkeep of all flower beds and landscape displays; cares for naturalized and native areas and the Wilder Park Conservatory, which hosts a variety of shows throughout the year; and manages the Park Ambassador program.

Parks Planning includes the planning, coordinating, and managing of capital improvement projects; developing annual tree planting plans; managing the District's memorial programs; evaluating existing parks, defining deficiencies, and using the District's ADA Transition Plan to design and build park infrastructure.

The Department also oversees the District's fleet of vehicles and equipment, including the procurement of new equipment and replacement of fleet vehicles and coordinates repairs with the City of Elmhurst mechanics and the repair and replacement of small engine equipment.

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- With Administration and Facilities, completed engineering and start-up of the Crestview Park Master Plan Phase 1, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure ($349,000).
- Developed Jaycee Tot Lot Master Plan ($3,000).
- Completed the Plunkett Park ball diamond and paving improvements ($862,870).
- Replaced the Berens Park tennis courts, fencing, and amenities ($1,205,000).
- Completed paving projects at three park sites: Conrad Fischer, Eldridge, and Kiwanis Parks ($157,350).
- 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).
- Completed masonry repairs and restoration to former school signs at Marjorie Davis and Washington Parks ($8,375)

Expand and Upgrade Facilities

- With all departments, developed operating plan and budget to successfully operate the new WCC.

Increase Opportunities for Communication and Collaboration

- Researched, tested, and selected a new online Safety Data Sheet (SDS) portal, giving District-wide access to chemical safety information.

Other

- Advanced green initiatives in the Parks function by expanding the use of battery-powered equipment and tools.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Develop the Eldridge Park west playground and basketball court Master Plan ($5,000).
- Complete engineering services for the replacement of the artificial turf on Fields C and D in Berens Park ($125,000).
- Complete the Jaycee Tot Lot Master Plan improvements ($408,000).
- Complete paving projects at three park sites: Van Voorst Park, Safety Town, and Washington Park ($128,000).
- Complete the scheduled replacement of two fleet vehicles ($114,000).
- Complete the scheduled replacement of one brush chipper and two battery-powered mowers ($159,000).
- With Administration and Facilities, complete the remainder of Crestview Park Master Plan Phase 1 construction, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure ($1,218,000).
- Complete in-house infield renovations at four park sites: York Commons, Washington, Marjorie Davis, and Eldridge Parks ($20,000).
- Implement soccer field resting cycle and re-sod one full-size field ($15,000)

Expand and Upgrade Facilities

- Assist with implementation of the Wilder Park South Master Plan, including improvements to the horticulture yard.
- Install a visitor counter at the Wilder Park Conservatory to track attendance ($2,500).

Expand Program and Service Experiences

- With all departments, implement operating plan to successfully open the new WCC.

2027 Budget Highlights

As compared to the 2026 Approved Budget, the 2027 Parks function budget is increasing by 7.2% ($191,306).

Wages are increasing overall by 5.8% ($79,645) as compared to the 2026 Approved Budget, primarily due to proposed annual merit increases for full-time ($66,800) and part-time ($1,845) staff. With additional increases for overtime ($11,000).

Services are increasing by 6.2% ($52,638). The overall increase is due to additional funding for re-sodding soccer fields ($15,000) and contractual mulching of Wilder Park tree rings and landscape beds ($18,000). With additional increases for contractual mowing, broadleaf weed control, and staff forklift certifications ($10,700).

Repairs are increasing by 18.8% ($3,930) as compared to the 2026 Approved Budget due to the sprinkler system testing at the Horticulture Complex ($3,930). The annual inspections were shifted from the Facilities budget to the Parks budget to better account for expenses directly related to the Horticulture Complex.

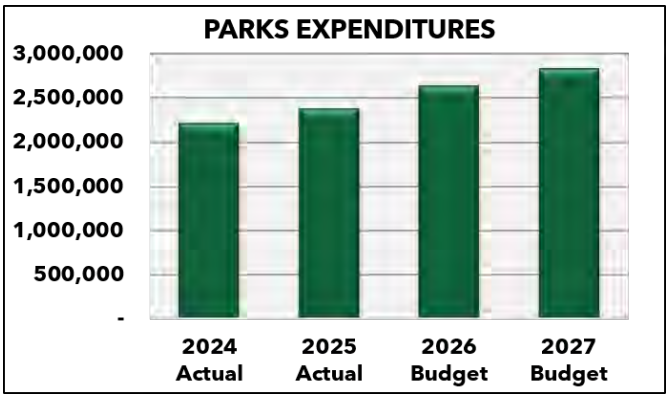
Supplies are increasing by 13.7% ($55,093) as compared to the 2026 Approved Budget driven primarily by fuel costs ($12,888) and light tower rentals for athletic affiliate groups ($34,000). The light tower increase is offset by athletic affiliate fees revenue ($40,000). New outdoor storage units for the Horticulture Complex and Berens Park tennis courts ($6,000) account for the remaining increase.

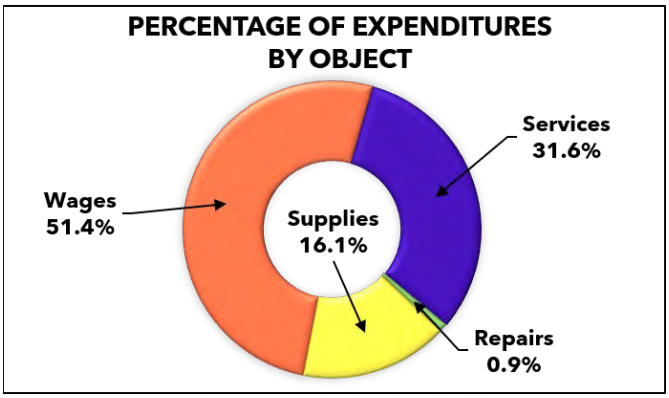
Future Outlook

The **Future Outlook** of the Parks function budget will continue to be driven by the cost of wages, vehicle and equipment parts, fuel, contractual services, and seasonal maintenance materials for athletic field prep, turf care, plant material, and snow removal. Investment in technology to improve operations will also continue. The online Safety Data Sheet (SDS) portal, expanded use of GIS, maintenance software, and improving software utilization for parks planning documents all provide valuable tools and data that will drive the operation forward. The new WCC will also impact the scope and scale of the Department's regular seasonal maintenance. Planning is already underway for the maintenance of the grounds and parking lot at the new facility. As use of the facility grows over its first few years, maintenance methods, timing, and approach will evolve until operations stabilize. Throughout these changes, the Parks Department remains committed to exploring new industry trends and methods to ensure sustainable, efficient, and high-quality maintenance of parks and outdoor spaces.

2027 BUDGET:
EXPENDITURES BY FUNCTION

Expenditures by Object: 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%**





Performance Measures: Parks					
Performance Measure	2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
Total Work Orders Completed	5,336	5,450	5,564	114	2.0%
Total Athletic Field Permit Hours	88,608	81,206	90,375	9,169	10.1%
Total Fuel Consumption (Gallons)	21,279	20,601	24,594	3,993	19.4%
Fuel Expenses	$ 61,411	$ 73,922	$ 77,618	$ 3,696	5.0%
Net Loss/Gain of Trees Ratio	1.80 to 1.00	1.73 to 1.00	0.95 to 1.00	-0.78 to 1.00	-82.1%

FACILITIES

Mission

To ensure effective planning, operation and maintenance of community spaces, the department is committed to fostering vibrant, clean, safe and sustainable environments that support the well-being of all users

Funding Sources

Property taxes, rentals, merchandise sales and interest income

Revenues and expenses in...

General, IMRF, Capital, FICA, and Recreation Funds

Full-time equivalent staff

29.7

Description

The Facilities function is responsible for the following:

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

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

Facility Planning responsibilities include planning, coordinating, and managing capital improvement projects; evaluating existing parks amenities and facilities, defining deficiencies, and using the District's ADA Transition Plan to design and build park infrastructure.

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Completed Berens Park mini golf site redevelopment project ($425,878).
- Upgraded lightning detection system ($23,700).

- With Administration and Parks, began engineering and start-up of Crestview Park Master Plan Phase I, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure ($349,000).

Expand and Upgrade Facilities

- With all departments, developed operating plan and budget to successfully operate the new WCC.
- Resurfaced the walls and floors within the basement of the Wilder Mansion ($22,953).
- Completed Eldridge Park Recreation Building Fire Alarm System upgrade ($12,537).
- Completed roof replacements at Kies Recreation Center and East End Pool ($143,700).
- Completed functional upgrades to the pool deck at Smalley Pool ($103,000).
- Replaced the pool gutter grates at East End and Smalley Pools ($57,430).

Expand Program and Service Experiences

- Completed deck and lounge chair replacements at East End Pool and the Hub spray ground ($61,440).

Increase Opportunities for Communication and Collaboration

- Elected not to renew outdoor pool maintenance contract and instead modified existing full-time position into a Facility Supervisor for pool maintenance, supported by two additional seasonal staff to help during the pool season.
- Worked with Recreation to maintain service during the relocation process from the existing WCC to 185 Industrial Drive and satellite facilities.

Grow Fiscal Capacity

- Replaced 50% of toggle light switches to automatic light switches
- Completed American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) audit for Courts Plus

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- With Administration and Parks, complete the remainder of Crestview Park Master Plan Phase 1 construction, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure ($1,218,000).
- Upgrade and repair Safety Town buildings and amenities ($27,000).

- With Marketing & Communications replace the electronic sign at York Commons ($25,000).
- Install two car charging stations in the parking lot at the WCC ($13,000).

Expand and Upgrade Facilities

- Complete the spa replacement and mechanicals upgrade at Courts Plus ($411,000).
- Complete the replacement of the East End Pool filter media ($120,000).
- Complete the repair and reglazing of the exterior windows at Wilder Mansion ($32,000).
- Replace the hot water heater at the Sugar Creek Golf Course Clubhouse ($30,000).
- Replace the men's steam room generator at Courts Plus ($13,000).
- Replace the hot water heater at The Hub ($10,000).
- With Administration and Special Use Facilities, complete a Facility Assessment of Courts Plus ($122,000).
- Work with Special Use Facilities to address storm water remediation.

Expand Program and Service Experiences

- With all departments, implement operating plan to successfully open the new WCC.

Grow Fiscal Capacity

- Install 1,384 solar panels on the rooftop of the WCC.
- Update lighting to LED lighting at Eldridge and Wilder Parks and the Prairie Path

Other

- Coordinate the move-out and restoration of 185 Industrial Drive to its original condition, as required under the District's lease agreement ($100,000).
- Recruit, hire, and train four new full-time facility operations positions per the WCC Operating Plan.

2027 Budget Highlights

In the 2027 Proposed Budget, Facilities function expenses are increasing overall by 8.4% ($364,234) as compared to the 2026 Approved Budget primarily due to increases in **Wages** by 14.1% ($214,847) and **Services** by 8.2% ($176,724).

Wages are increasing by 14.1% ($214,847) as compared to the 2026 Approved Budget mainly due to annual merit increases and proposing the addition of four new full-time positions per the WCC Operating Plan.

Services are increasing by 8.2% ($176,724). Key drivers include:

- Healthcare increasing 31.6% ($35,935) and FICA increasing 14.1% ($16,435) to support four proposed new full-time positions.
- With the WCC opening in fall 2027, multiple line items are impacted, increasing Equipment Rentals by 249.7% ($21,350) and Contract Services by 14.4% ($19,985). As well as Utilities, which rose 7.7% ($57,000) overall (Natural Gas increased by $28,000 and Water & Sewer by $38,000, offsetting a $9,000 savings in Electricity).
- Building rentals increased 3.8% ($21,585) for the 185 Industrial Drive facility.

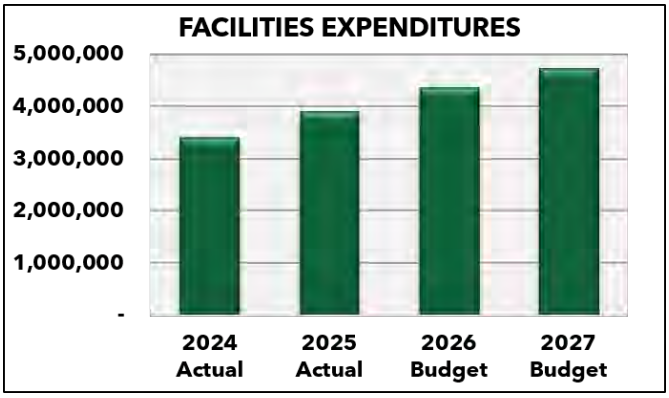
Repairs are decreasing by 9.1% ($22,350) due to WCC being a new facility that will require minimal repairs and maintenance in the first year and the relocation from 185 Industrial Drive.

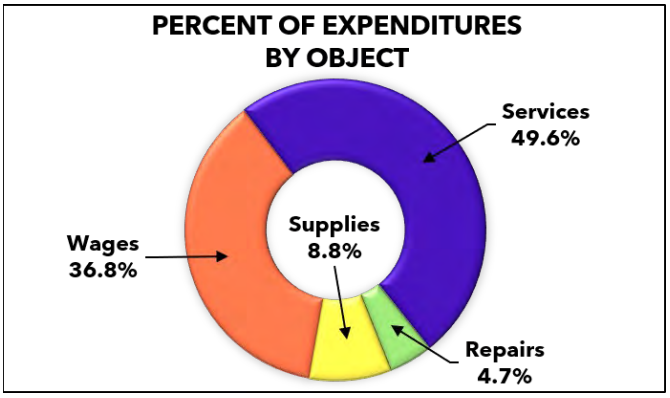
Supplies are decreasing by 1.2% ($4,987) due to actual usage.

Future Outlook

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

Expenditures by Object: 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%**





2027 BUDGET:
EXPENDITURES BY FUNCTION

Performance Measure	Performance Measures: Facilities				
	2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
% of Budgeted Non-Refernedum Capital Plan Projects Completed	94.7%	90.9%	100.0%	9.1%	10.0%
% of Completed Non-Referendum Capital Plan Project Expenses Compared to Budget	89.0%	78.5%	100.0%	21.5%	27.5%
Total Work Orders Completed	4,852	5,385	5,978	593	11.0%



RECREATION

Mission

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

Funding Sources

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

Revenues and expenses in…

IMRF, FICA, Recreation and Special Recreation Association Funds

Full-time equivalent staff

100.5

Description

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

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- With all departments, developed operating plan and budget to successfully operate the new WCC.
- With Facilities, completed redevelopment and reopening of the mini golf course at The Hub.

Expand Program and Service Experiences

- Expanded programming and events at Canine Corner Dog Park, including relocating the annual Doggie Eggstravaganza and piloting additional dog-and pet-focused offerings to evaluate community interest and guide future planning.
- As part of the development of the WCC Operating Plan, reviewed age segmentation and program need to identify gaps and opportunities for future programming and inform continued District-wide program planning.
- Expanded Rec Station capacity and piloted a flexible enrollment model at Field School by offering separate M/W/F and Tu/Th PM options. District-wide maximum registration capacity increased 10.8%, from 785 to 870 slots, while registrations increased 10.4%, from 665 to 734.
- Following the mini golf course renovation, staff implemented a revised operating plan for The Hub, expanding weekday spray ground hours and coordinating operations across mini golf, the batting cages, and concessions. Mini golf saw 1,495 rounds played and generated $9,158 in revenue, up 10.3% in participation and 7.7% in revenue compared with the last full season (2023) before the renovation.

- Expanded one-day family programs and events by introducing at least nine new family/all-age experiences that were held in 2026 and generated 451 registrations, including Family Fun Bingo Night, Family Easter Egg Dye, Family Fun Puzzle Night, Family Science Night, and Taco Tuesday Family Trivia.
- Maintained continuity of Recreation programs and registration services during WCC construction through successful relocation of affected programs and customer-service operations.
- Expanded Recreation wellness and mind-body programming with new offerings including Wellness Wednesdays, Goat Meditation, Brain Health Basics, Tai Chi in the Park and Cardio Kickboxing. Enrollment to date increased 98.2% in Recreation-coded Mind & Body programs and 33.7% in Health & Fitness programs compared with 2025.

Increase Opportunities for Communication and Collaboration

- Implemented new ActiveNet waitlist functionality to improve customer registration experience, including automated email invitations, app notifications, and a 48-hour self-service registration window when program openings become available.
- Partnered with Marketing & Communications to redesign the structure of the seasonal brochure, organizing program offerings by age and expanding age-category filtering in ActiveNet to make programs easier for customers to discover and navigate.

Other

- With Information Technology, expanded the use of data to support Recreation program planning and decision-making through development of Power BI reports and dashboards for enrollment, capacity, waitlists, and withdrawals.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Collaborate with Facilities to evaluate and develop recommended Phase 2 enhancements for The Hub mini golf course based on resident and user feedback, first-season operational experience, participation data and peer-facility benchmarking, including opportunities to improve playability, visual character, family appeal, shade, seating, landscaping and accessibility; as well as develop cost estimates and implementation recommendations for Board consideration.

Expand and Upgrade Facilities

- With all departments, implement operating plan to successfully open the new WCC.

- Coordinate the move of Recreation programs and services into the WCC and ensure all program spaces are fully equipped and ready for its Fall 2027 opening.
- Develop and implement the WCC's front-of-house operations, including Guest Services, staffing, procedures, and training, to deliver consistent customer service excellence from opening day.

Expand program and service experiences

- Launch the WCC Fall 2027 programs and services for all ages, including registered programs, open recreation, rentals, and birthday parties. Expand offerings in sports, wellness, teens, STEM and digital creation, general interest, and one-day programs based on demand, capacity, and cost recovery.
- Complete a District-wide review of program age segmentation and service gaps and develop recommendations to guide future programming to ensure opportunities for all ages**.**
- In response to customer feedback, restore concession service at the outdoor pools for the 2027 season by seeking a qualified vendor or, if none is secured, operating concessions in-house using The Hub's existing model.

Increase Opportunities for Communication and Collaboration

- With Marketing & Communications develop and launch communicating strategy for the WCC, covering programs, registration, FAQs, opening events, and outreach, so customers are informed and ready for opening day.
- Strengthen communication with program participants, instructors, and community partners through consistent pre-program information, timely schedule and location updates, and effective use of District communication tools.

Grow Fiscal Capacity

- Strengthen financial sustainability by implementing standardized program budgets and performance dashboards that track registrations, staffing, revenue, cost recovery, and profitability. Use the results to guide resource and program decisions, including improving fill rates, as well as 2028 and long-range projections for the WCC.

Foster a Culture Where Every Employee Feels Valued

- Recruit and onboard the new Program Supervisor, Guest Services staff, and additional part-time staff per the WCC Operating Plan through a coordinated, welcoming training program that builds connection to the team, sets clear roles and expectations, and prepares staff in customer service, facility operations, safety and emergency procedures, technology, and District standards, so everyone feels confident and valued from opening day.

Other

- Update performance measures and establish Power BI baselines for program growth, registrations, memberships, rentals, and facility use, including the WCC, to support ongoing evaluation and data-informed decisions.
- Implement a structured post-opening review of WCC operations evaluating staffing, customer experience, participation, facility use, and procedures, and make timely adjustments during the first months of operation

2027 Budget Highlights

Overall, the Recreation function budget is increasing by 6.5% ($454,985) as compared to the 2026 Approved Budget due primarily to an increase in **Wages** by 6.0% ($282,979).

Wages, as compared to the 2026 Approved Budget, are increasing by 6.0% ($282,979) due to annual merit increases and proposing the addition of a new full-time Program Supervisor position and additional part-time staff preparing for the reopening of the WCC.

Services are increasing by 6.0% ($120,789) primarily due to personnel related items for proposed additional staffing, healthcare 33.7% ($85,300), IMRF 2.4% ($2,009), and FICA 6.1% ($21,753).

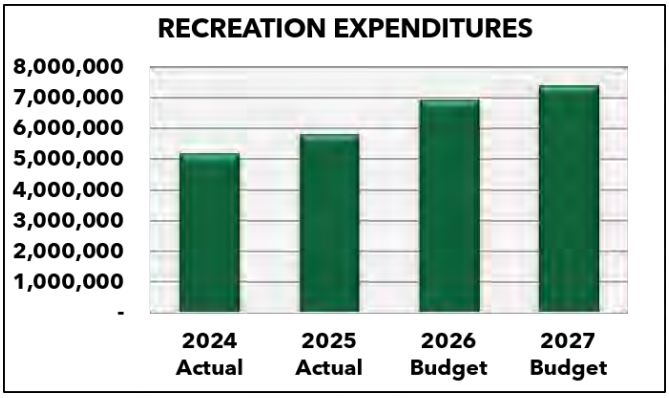
Supplies are increasing by 24.4% ($51,217) primarily attributed to program supplies 26.1% ($35,800). Specifically in sports (including gymnastics) 156.8% ($12,309), cultural arts 59.9% ($11,123), recreation station & summer camps 15.9% ($5,370), and new programing at the WCC related to the gymnasium and indoor turf areas ($4,488).

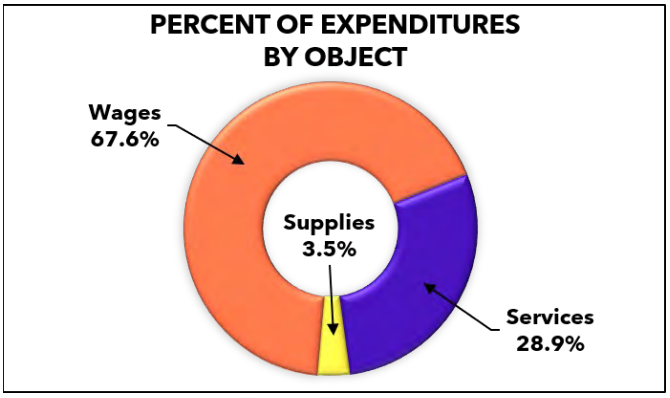
Future Outlook

The future outlook for Recreation will be shaped by the Fall 2027 opening of the WCC, continued community demand, and the District's Strategic Plan. The new facility offers opportunities to expand programs, open recreation, rentals, and other services, while also requiring careful management of staffing, operating costs, and facility use. Recreation will rely on registration, customer feedback, cost recovery, and revenue data to guide program growth, resource decisions, and long-range financial planning. As WCC moves from opening to full operation, the Department will focus on delivering high-quality experiences, expanding access to recreation, and maintaining fiscal sustainability as participation grows.

Expenditures by Object: 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%
Repairs	-	-	-	-	-	0.0%
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%**

2027 BUDGET:
EXPENDITURES BY FUNCTION





Performance Measures: Recreation					
Performance Measure	2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
% of Programs Introduced to the Program Menu, or in the Growth Stage of the Program Life Cycle (Annually)	N/A	35%	40%	5.0%	14.3%
Number of Pool Passes Sold*	4,351	4,223	4,100	(123)	-2.9%
Number of recreation program registrations for the year (not including SUF programs)	28,280	27,500	29,000	1,500	5.5%
Number of Canine Corner Dog Park Passes Sold	N/A	1,110	700	(410)	-36.9%

**Includes Super Passes starting in 2024*



SPECIAL USE FACILITIES

Mission

To foster a welcoming environment supporting health, wellness and community at Courts Plus.

To create a memorable experience for special events at Wilder Mansion

Funding Sources

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

Revenues and expenses in…

Recreation, IMRF, FICA and Museum Funds

Full-time equivalent staff

36.7

Description

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

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

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

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

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- With all departments, developed operating plan and budget to successfully operate the new WCC.
- Assisted Parks Department in reconstruction of the Berens Park Outdoor Tennis Courts.
- Purchased and installed new functional strength equipment ($44,366).

Expand Program and Service Experiences

- Introduced the new InBody composition analyzer machine at the Courts Plus Health Fair to support member goal setting, retention, and personal training opportunities, with more than 100 sessions booked through September.
- Offered new Kitten Yoga classes, which proved so popular that additional classes were added to accommodate waitlist.

- Enhanced use of the registration software by expanding in-person electronic forms and online customer functionality, including daily use guest waivers, personal training bookings, and online tennis league sign-up.
- Expanded indoor tennis programming at Courts Plus with 4 new adult pickleball programs and 4 new adult tennis programs.
- Added TYPTI (pronounced "tip-tee"), a new racquet sport, that combines elements of tennis, badminton and pickleball.
- With Recreation, evaluate the age segmentation of the District's program menu and develop an action plan to guide future program planning, ensuring offerings align with the demographics of Elmhurst residents and to engage community members of all ages.

Increase Opportunities for Communication and Collaboration

- With Marketing & Communications, grow Courts Plus Perks program to 10 local businesses and 11 paid health fair vendors.

Grow Fiscal Capacity

- With IT and Finance, improved use of membership reporting through Power BI dashboards.
- Increased membership fees by 5% to keep pace with rising costs.
- Increased racquet sports fees for tennis court time, USTA and NITTL match fees, and tennis and pickleball classes.
- Increased the number of dues paying Courts Plus members by 5% as compared to 2025 (3,865 as compared to 3,669)

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- With Facilities and Strategy & Planning teams, complete Courts Plus Facility Assessment.
- Work with Facilities to address storm water remediation.
- Continue serving on the Wilder Park South Master Plan committee.

Expand program and service experiences

- With all departments, implement operating plan to successfully open the new WCC.
- Add new pickleball classes geared toward active older adults.
- Expand pickleball and badminton offerings to new WCC.

- Improve membership registration through ActiveNet Drop-In feature and expanded online user capabilities.
- Add the new Les Mills SHAPES group exercise format and explore offering Pilates Reformer classes.

Increase Opportunities for Communication and Collaboration

- Collaborate with Recreation to expand programming and promote rentals.
- With Marketing & Communications, expand communication regarding impacts to programming and rentals as the Wilder Park South Master Plan is implemented.

Grow Fiscal Capacity

- Increase membership dues by an average of 5% to keep pace with increasing costs.
- Increase racquet sports fees for programs, court rentals, USTA match fees, private lessons, and pickleball open play.
- Reintroduce vending machines at Courts Plus, offering healthy snack and beverage options that support members' fitness and wellness goals.

2027 Budget Highlights

As compared to the 2026 Approved Budget, the Special Use Facilities function budget is increasing by 8.4% ($193,637) overall in the expense categories below.

Wages are increasing overall by 8.5% ($144,705) for full-time annual merit increases 7.9% ($45,719) along with part-time annual increases and additional program offerings 8.8% ($98,986). The highest program area increase is Racquet Sports 13.9% ($63,381):

- Tennis Programs 11.7% ($49,866) due to increasing offerings.
- Pickleball Programs 43.7% ($13,515) due to the expansion of programming at Courts Plus, Kies Recreation Center, and WCC.

Services are increasing by 4.3% ($19,170) primarily due to increases in FICA, 7.6% ($10,088), consulting services ($2,500), and Wilder Mansion program services 27.4% ($2,300) for increased photographer costs.

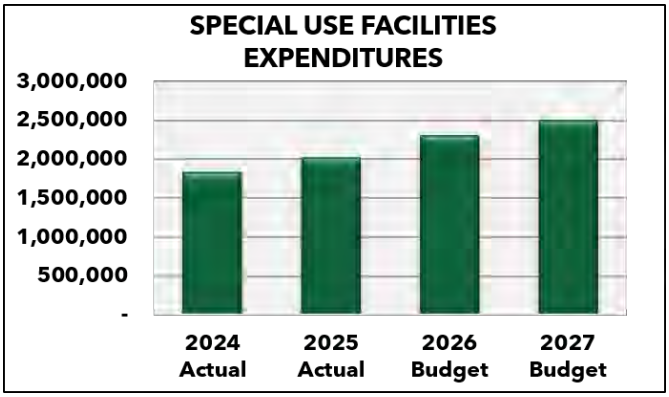
Repairs are increasing by 29.9% ($3,075) due to addition of stereo repairs to the Wilder Mansion sound system.

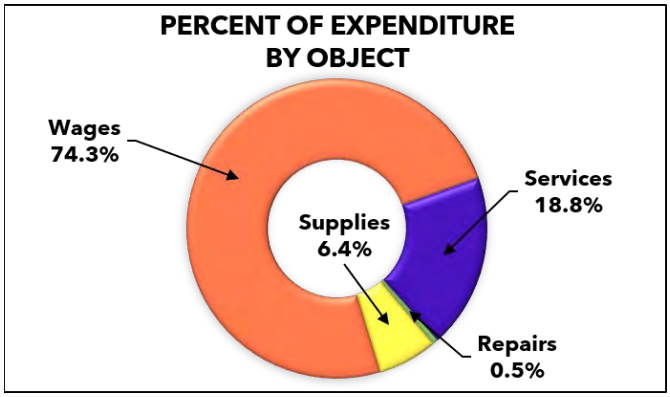
Supplies are increasing by 20.0% ($26,687), primarily due to a 31.5% ($16,228) rise in fitness supplies associated with the purchase of Pilates reformers and fitness class supplies for class offerings at the WCC.

Future Outlook

In 2027, continued growth is expected in the fitness industry, with more people joining fitness facilities. For Courts Plus, the key will be a continued focus on recruiting and retaining members. Tennis and pickleball participation is also expected to grow steadily. Both programs will balance court time across Courts Plus, Kies Recreation Center, and the new WCC to accommodate beginner and intermediate players while maintaining opportunities for advanced players.

Expenditures by Object: 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%**





Performance Measures: Special Use Facilities					
Performance Measure	**2025 Actual**	**2026 Projected Year-End**	**2027 Projected**	**Difference ('26 to '27)**	**% Change ('26 to '27)**
Program Registrations	8,250	9,096	10,250	1,154	12.7%
Courts Plus Members	3,694	3,900	4,100	200	5.1%
Courts Plus Daily Usage	279,255	294,160	309,860	15,700	5.3%

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.

Funding Sources

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

Revenues and expenses in…

Sugar Creek Golf Course Fund

Full-time equivalent staff

8.9

SUGAR CREEK GOLF COURSE

Description

The Sugar Creek Golf Course oversees all golf course maintenance, driving range and banquet operations; develops programs and corresponding pricing strategies to remain competitive in the marketplace; and maintains financial profitability by monitoring revenues and expenses within budgetary guidelines. Most Sugar Creek Golf Course expenses are funded by the user and budgeted in the Sugar Creek Golf Course Fund.

2026 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Completed engineering and bid documents for east and center bridge repairs and guardrails.
- Continued the maintenance equipment replacement plan by purchasing a rough mower and sod cutter to replace the non-functional equipment and improve course conditions ($55,280).
- Replaced 705 linear feet of asphalt cart path on hole #1 ($42,650).
- Completed Sugar Creek Restoration Project reporting and permit documents and received final sign-off from DuPage County on the project permit.

Expand and Upgrade Facilities

- Completed engineering plans for clubhouse entrance concrete repairs and ADA modifications.
- Continued planning process for replacement of the maintenance facility with examining floodway modeling to determine site flexibility.

Expand Program and Service Experiences

- Expanded Adult/Youth classes to meet the increase demand.

Increase Opportunities for Communication and Collaboration

- Continue working with both the Elmhurst Park District and the Village of Villa Park to expand promotion of golf opportunities including programs and rentals.

Grow Fiscal Capacity

- Increase fees for driving range by $1 for medium and large buckets.

2027 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Complete east and middle bridge concrete repairs and guardrail installation to extend the useful life of the structures and enhance safety ($300,000).
- Replace sweeper-dethatcher attachment from 2000 with a current model multi-functional sweeper-dethatcher to improve efficiency in debris collection, core collection, and dethatching ($70,000).

Expand and Upgrade Facilities

- Complete repairs of clubhouse entrance concrete with ADA modifications ($88,000).
- Replace clubhouse hot water heater and furnace ($30,000).
- Continue planning process for the maintenance facility replacement project.

Expand program and service experiences

- Increase the number of golf outings and event rentals through expanded promotions.

Increase Opportunities for Communication and Collaboration

- Continue working with both the Elmhurst Park District and the Village of Villa Park to expand golf opportunities including programs and rentals.

Grow Fiscal Capacity

- Increase fees for Weekday rounds, Weekend rounds, and riding carts by $1.
- Increase golf instruction fees by $5.

Foster a Culture Where Every Employee Feels Valued

- Host new employee social events that will include recognition of staff contributions and build a sense of connection and appreciation.

2027 BUDGET:
EXPENDITURES BY FUNCTION

2027 Budget Highlights

As compared to the 2026 Approved Budget, overall expenses in the 2027 Sugar Creek function are increasing by 5.2% ($47,656).

Wages are increasing by 6.5% ($32,051) due to proposed annual merit increases.

Services are increasing by 1.5% ($2,780) compared to the 2026 Approved Budget. Primarily due to personnel expenses for FICA 6.5% ($2,452).

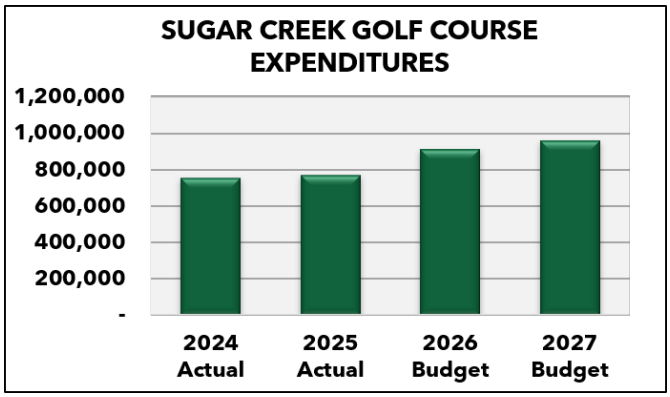
Repairs are increasing by 4.3% ($1,300) due to an aging sprinkler system.

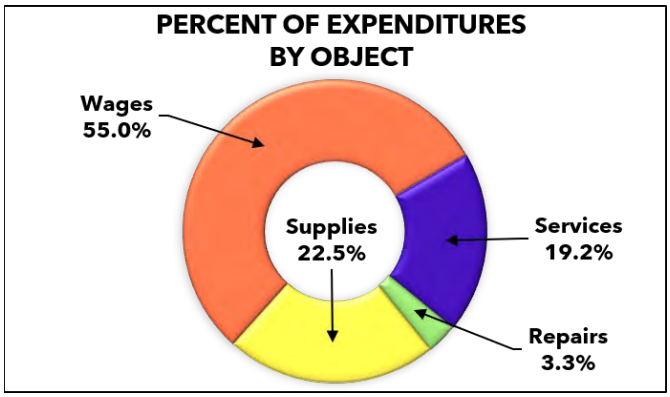
Supplies are increasing by 5.6% ($11,525) for Building Supplies 38.3% ($4,000) for increased plumbing and irrigation supplies for an aging sprinkler system, Fuel 28.9% ($3,525) for increasing costs, and Uniform Supplies 100% ($2,000) for replenishing staff apparel.

Future Outlook

Golf remains highly popular, with participation growing among women, players ages 6–34, and diverse communities. In 2027, the golf course will continue its commitment to high-quality conditions and its reputation as a well-maintained golf course. To meet this strong demand, staff will focus on maximizing greens fees through efficient tee time management, maintaining a reliable riding cart fleet to support rentals, and keeping the driving range in top condition to encourage repeat use. Instructional programs will continue to welcome new players of all ages and skill levels while helping current golfers improve their game. Growth in outings and facility rentals will also provide an expanded revenue stream.

Expenditures by Object: 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%**





Performance Measure	Performance Measures: Sugar Creek Golf Course				
	2025 Actual	2026 Projected Year-End	2027 Projected	Difference ('26 to '27)	% Change ('26 to '27)
Rounds of Golf	29,149	28,201	27,000	(1,201)	-4.3%
Number of Banquet Rentals	62	72	80	8	11.1%
Number of Golf Outings	22	30	30	0	0.0%



Capital improvements enhance, expand, or maintain infrastructure the District needs to provide programs and services to the community and support new growth and development. Infrastructure expansion and improvements must continue as the District's demographics and needs change and facilities age. The District's ten-year Long-range Capital Improvement Plan (CIP) details long-range capital improvement needs of $35.0 million in asset management, equipment, and technology improvements and $92.2 million in new construction, major redevelopment, and land acquisition projects the District targets to implement during a multi-year period. Similar to the District's Comprehensive and Strategic Plan, the CIP is a long-range planning tool that is annually reviewed and modified as funds and priorities change.

The District defines a capital project as:

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

The above definition of a capital project includes:

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

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

Capital Planning Process

Using a team approach, the CIP is developed prior to completing the operating budget. Capital Planning Team members (staff involved in the planning and oversight of capital projects) compile project requests and present proposed projects to the Team at a project review meeting. Aware that there are always more project proposals submitted than can be funded, the Team reviews each proposed project to rank and prioritize them, considering their feasibility, necessity, condition, location, cost, method of financing, availability of grants or other non-tax revenue, link to the District's Elevate Elmhurst Parks (EEP) and Americans with Disabilities Act (ADA) Transition Plans, and long-term impact on operations (future maintenance needs and operating budget revenues and expenses). The Team may visit project sites on a park and facility tour if feasible and necessary to understand project needs.

Prioritizing Proposed Capital Projects: To ensure the CIP is not merely a wish list, but a schedule of realistic needs based on available funding, staff use project evaluation criteria to effectively establish a relative priority for assessing and prioritizing projects. Criteria are categorized into groups based on similar goals (e.g., strategic, financial, etc.). During the CIP development process, departments decide which evaluation criteria are applicable to each project. The total number of criteria met in each criteria group is then multiplied by an assigned weight percentage, which is based on the level of impact each category has towards justifying inclusion of a project in the capital budget. This number is then multiplied by 100 to determine the weighted total of each criteria group, and the weighted total of all the groups are added together to determine the priority level for the project.

There are four project priority categories (A-D): A - Highest (meet at least one of the first two criteria in the bulleted list below), B - High (equal to or greater than 120 points), C - Medium (90-119 total points), and D - Low (below 90 total points). Grouping projects by priority category assists the Team with assessing the relative priority of each project using a quantitative, consistent, and fair method. The bulleted list below includes a description of the capital project evaluation criteria sorted by criteria group (and their percent weight).

Criteria Group: Immediate Safety and Legal Compliance (Highest Priority Weight)

- ***Eliminates an imminent threat to personal and public safety:*** A project that eliminates or reduces obvious hazards or threats to public health and safety.
- ***Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation, or court order):*** A project that is required by federal or state statute, court order or regulation, or moves the District into further compliance with such mandates.

Criteria Group: Future Safety and Legal Compliance (22% Weight)

- ***Provides enhanced safety:*** A project that will reduce the District's potential exposure to risk.
- ***Satisfies or meets a legal requirement, liability, or mandate that can be addressed in future years of the Capital Improvement Plan (law, regulation, or court order):*** A project that is required in future years by federal or state statute, court order or regulation, or moves the District into further compliance with such mandates.

Criteria Group: Asset Condition and Preservation (28% Weight)

- ***Asset in poor condition and cannot be repaired:*** A project that involves replacing, renovating, upgrading, etc. an asset that is in poor condition, inoperable, and/or unreliable and cannot be repaired.
- ***Rehabilitates a facility or equipment that has reached the end of its useful life and/or preserves existing resources/return on investment:*** A project that through scheduled repairs to existing infrastructure maintains existing levels of service or return on investment (e.g., ballfields, sealcoating, etc.).

- ***Replaces a facility or equipment that has reached the end of its useful life:*** A project that, through scheduled replacement, replaces existing infrastructure to maintain existing levels of service or return on investment (e.g., fitness equipment, paving, HVAC, etc.).

Criteria Group: Strategic and Service Impact (19% Weight)

- ***Advances the implementation of a District long range plan or policies approved by the Park Board:*** A project that addresses the implementation of strategies and goals approved by the Park Board, including the Comprehensive and Strategic Plan, ADA Transition Plan or a Park Master Plan.
- ***Addresses completing a project commitment with dedicated funding, which was approved by the Park Board:*** A project that the District has made a prior commitment to complete, is already in progress, or impacts the start or completion of another project.
- ***Provides new or expanded level of service:*** A project that expands services, provides higher standards of service for customers, or maintains/increases the District's competitive advantage. The project may accommodate facility demand and address projected growth patterns.
- ***Promotes intergovernmental cooperation and other partnership opportunities:*** A project that encourages partnerships and collaboration between various public, community, private entities, and individuals to implement.

Criteria Group: Financial and Funding Impact (17% Weight)

- ***Reduces future maintenance or operating costs:*** A project that lowers operating expenditures (e.g., replaces obsolete or inefficient facilities/equipment, thereby reducing energy and repair costs).
- ***Leverages available private or local, state, or federal government funds:*** A project that can be financed with a portion of or all non-District revenue sources.
- ***Results in generating net revenue that exceeds the direct operational cost of facility/equipment without using tax revenue:*** A project that covers its operating expenses though non-tax revenue.

Criteria Group: Sustainability, Productivity, and Efficiency Improvements (14% Weight)

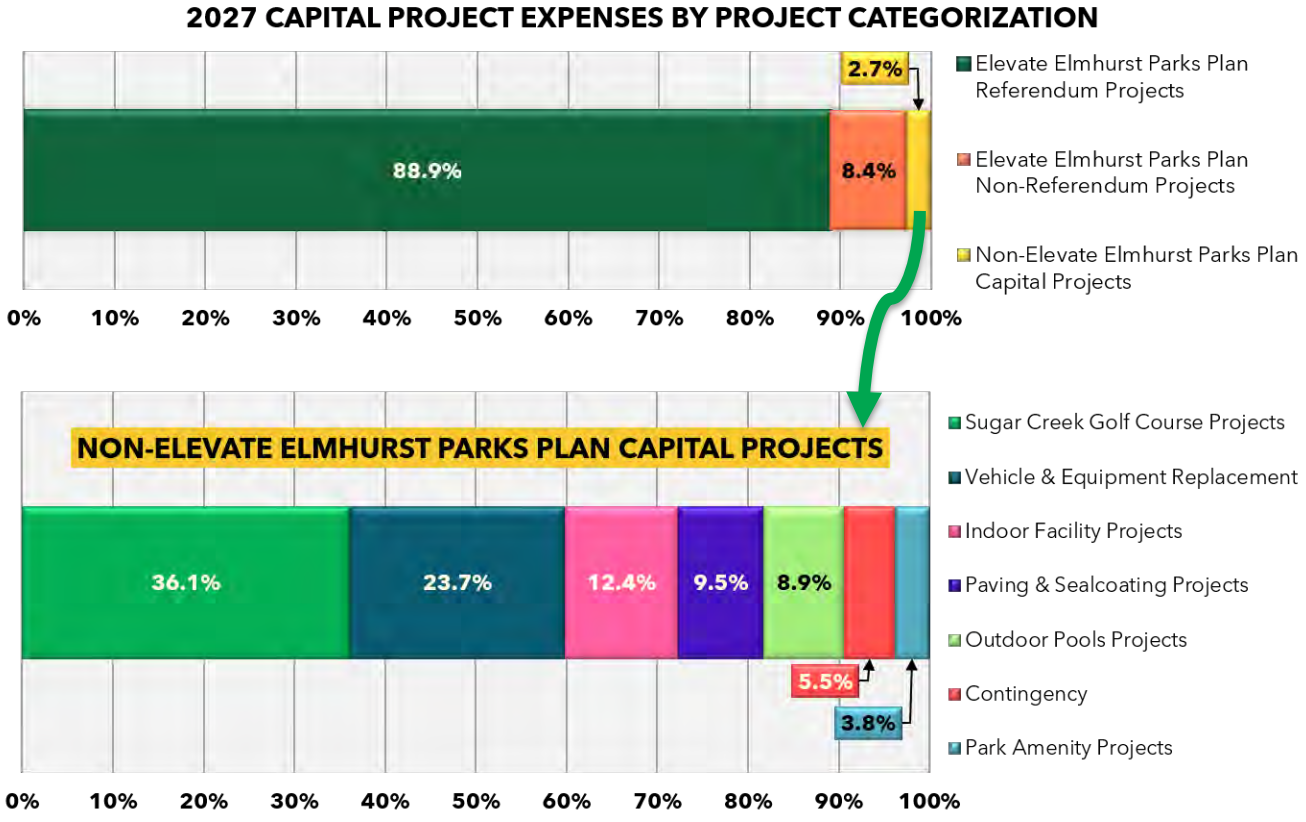
- ***Improves the way the District operates resulting in increased productivity and efficiency:*** A project that raises service quality, saves labor time, enhances communication, maximizes layout of space and/or enhances technology.
- ***Demonstrates a commitment to sustainability with a focus on conservation, preservation, and renewable energy:*** A project that improves energy efficiency, eliminates or reduces dependency on fossil fuels, and/or preserves green space in the community.

While these evaluation criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not

funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over to a future year.

2027 Capital Budget Project, Contingency, and Revenue Overview

The proposed 2027 capital budget revenues and expenses are **$50,842,246**, which includes $45,206,507 (88.9%) for referendum construction and redevelopment projects and $5,635,739 (11.1%) for non-referendum asset management, new construction, and major redevelopment projects and contingency. On page 185, the 2027 Capital Budget Project Summary Chart includes a listing of proposed projects and their project categories, type, region, priority category, and projected 2027 cost. This section provides detailed project summaries on pages 187-199, including projected expenses and funding sources, work to be accomplished, and justification for inclusion in the 2027 capital budget. A summary of proposed 2027 capital budget funding is on pages 199-202. The following charts illustrate the percentage of proposed 2027 capital project expenses by project categorization. The first chart shows the percent of expenses for EEP Plan Referendum Projects, EEP Plan Non-Referendum Projects, and Non-EEP Plan Capital Projects and Contingency. The second chart expands the percent of expenses for non-EEP Plan capital projects by project categorization.



2027 Capital Budget Project Summary Chart (by Amount in Descending Order)

Project Name/Description	Project Category	Project Type	Project Region	Priority Category	2027 Cost
Wagner Community Center Construction	New Construction	New Development/Major Redevelopment	North	A	41,900,000
Wilder Park South Master Plan Construction	Park Amenities	New Development/Major Redevelopment	Central	C	1,999,739
Wilder Park Bandshell Construction	New Construction	New Development/Major Redevelopment	Central	A	1,815,000
Wilder Park Recreation Building Redevelopment	Park Amenities	New Development/Major Redevelopment	Central	A	781,507
Crestview Park Master Plan Phase 1 Construction	New Construction	New Development/Major Redevelopment	North	C	705,000
Crestview Park Playground and Soft Surface Replacement	Play Areas	Upgrade	North	C	513,000
Courts Plus Spa Replacement	Pools and Spray Grounds	Upgrade	Central	B	411,000
Jaycee Tot Lot Replacement	Play Areas	Upgrade	North	B	408,000
Prairie Path Restroom Building Construction	New Construction	New Development/Major Redevelopment	South	A	355,000
Crestview Park Restroom Building Construction	New Construction	New Development/Major Redevelopment	North	A	355,000
Sugar Creek Bridge Concrete Repairs and Guardrails	Trails, Paths and Bridges	Asset Management	South	B	300,000
Parks Grounds Equipment Replacement	Grounds Equipment	Asset Management	District-wide	C	159,000
Paving Improvements (Van Voorst Park, Safety Town, & Washington Park)	Trails, Paths and Bridges and Athletic Courts	Asset Management	South	B	128,000
Berens Park Artificial Turf Fields C & D Replacement Engineering	Professional Services	Planning	North	B	125,000
Courts Plus Facility Assessment	Professional Services	Planning	Central	D	122,000
East End Pool Filter Material Replacement	Pools and Spray Grounds	Asset Management	Central	B	120,000
Maintenance Vehicle Replacements	Vehicles	Asset Management	District-wide	C	114,000
185 Industrial Drive Restoration	Building Interior	Asset Management	North	A	100,000
Sugar Creek Clubhouse Entrance Concrete Repairs	Building Exterior	Asset Management	South	B	88,000
Sugar Creek Sweeper/Dethatcher Replacement	Grounds Equipment	Asset Management	South	B	70,000
Maintenance Facility Medium Duty Lift Replacement	Mechanical Systems	Asset Management	South	A	48,000
Wilder Mansion Exterior Window Frame Repair, Glaze and Paint	Building Exterior	Asset Management	Central	D	32,000
Sugar Creek Clubhouse Hot Water Heater and Furnace Replacement	Mechanical Systems	Asset Management	South	C	30,000
Safety Town Building Repairs and Amenities Upgrades	Park Amenities	Upgrade	South	B	27,000
York Commons Electronic Sign Replacement	Park Amenities	Upgrade	South	C	25,000
Wagner Community Center Vehicle Charging Stations Installation	Mechanical Systems	New Development/Major Redevelopment	North	A	13,000
Courts Plus Men's Steam Room Generator Replacement	Mechanical Systems	Asset Management	Central	D	13,000
The Hub Hot Water Heater Replacement	Mechanical Systems	Asset Management	North	C	10,000
Contingency					75,000
Total 2027 Expenses					**$ 50,842,246**

Key:

Project Type

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

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

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

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

Region

North *(North of North Avenue)*

Central *(South of North Avenue to St. Charles Road)*

South *(South of St. Charles Road)*

District-wide *(IT, vehicles, equipment not tied to a specific location)*

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

A-Highest (Meets Evaluation Criteria 1 or 2)

B-High (equal to or greater than 120 Total Points)

C-Medium (90-119 Total Points)

D-Low (Below 90 Total Points)

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2027 Proposed Capital Budget Project Summaries

Elevate Elmhurst Parks Plan Referendum Projects ($45,206,507 [88.9% of total project expenses])

A majority of District voters answered "yes" to the November 5, 2024 election ballot bond referendum request to raise revenue to improve, equip, and maintain parks and facilities throughout the District. Projects include replacing the Wagner Community Center (WCC); building a community bandshell at Wilder Park; adding permanent, heated restrooms at three parks and along the Prairie Path; and converting a grass field to artificial turf at Berens Park. This section provides a summary of referendum capital project work proposed for 2027.

Wagner Community Center Construction ($41,900,000)

The new WCC will meet the community's need for modern, expanded indoor recreation space and will serve more participants. The project began in 2025. To complete construction and open the building in fall 2027, staff propose budgeting $41,900,000: $347,120 for architectural and engineering services, $2,820,490 for construction management services, $28,169,000 for construction, and $10,563,390 for furniture, fixtures, and equipment (FFE). Construction work in 2027 includes interior construction, plumbing, carpentry, painting, roofing, drywall, millwork, interior finishes, exterior framing, lighting, window treatments, doors, gym equipment and partitions, landscaping, walkways, and the parking lot.

Furniture, fixtures, and equipment expenses include, but are not limited to facility equipment, maintenance lifts, gymnastics equipment, IT hardware, alarms, indoor artificial turf and turf sports equipment, building wide furniture, bleachers, and interior signage. Project costs also include utility relocation, third party testing, and permits.



By the end of 2026, the District projects spending $38,400,000 on the project and spent $4,600,000 in 2025. By year-end, demolition, site clearing, excavation, and foundations; precast wall panels, steel erection, and structural slabs and concrete; underground utilities; and exterior enclosures and elevator installation are anticipated to be completed. Interior framing, mechanical, electrical, and plumbing rough-in, interior finishes, and site work will also be underway.

Project funding is available in Referendum Fund reserves ($41,900,000) from the referendum bond proceeds. This project addresses the 2027 Strategic Work Plan Tactic to Complete WCC construction under the Elevate Elmhurst Parks Priority and Goal of **Vibrant Facilities: Expand and upgrade facilities**.

Wilder Park Bandshell Construction ($1,815,000)

The new Wilder Park bandshell will provide a permanent backdrop for performances and programming and serve as a community gathering place, including during community events. Construction is anticipated to begin early 2027, and staff propose allocating

$1,815,000 for the project: $1,800,000 for construction and $15,000 for architecture and engineering services.

In 2025, the District completed the Wilder Park South Master Plan process that included incorporating feedback from open houses, public comments, and surveys along with previous input collected throughout the referendum education process. At the February 9, 2026 board meeting, the Board approved the Master Plan which included the location of the bandshell. Staff worked with Dewberry and V3 to complete design development and are anticipating completion of the Planned Unit Development process with the City of Elmhurst. In 2026, total project expenses are projected to be $149,000.

Project funding of $1,815,000 is available in Referendum Fund reserves from the referendum bond proceeds. This project addresses the 2027 Strategic Work Plan Tactic to Complete Wilder Park bandshell construction under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Wilder Park Recreation Building Redevelopment ($781,507)

On February 9, 2026, the Board approved the Wilder Park South Master Plan, which included redeveloping the Wilder Park Recreation Building to add the additional restrooms included in the referendum. In 2027, staff propose allocating $781,507 to redevelop the building to include four permanent, heated restrooms, offering park users access to safe, clean restrooms year-round. It will also include a greenroom with an additional bathroom for bandshell performers. The Board approved the reuse of the recreation building based on a facility assessment completed by Dewberry, with design development beginning in 2026. Projected architecture and engineering project expenses in 2026 are $46,762.

On March 9, 2026, the Board approved using Tier 2 Cash and Investments to fund the non-referendum components of the Wilder Park South Master Plan project. Therefore, staff propose funding the project with Referendum Fund reserves ($500,000) from referendum bond proceeds and General Fund reserves ($281,507). This project addresses the 2027 Strategic Work Plan Tactic to Complete Wilder Park Recreation Building redevelopment under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Prairie Path Restroom Building Construction ($355,000)

A permanent heated restroom building along the Prairie Path will give path and park users access to safe, clean restrooms year-round. In 2026, staff worked with DuPage County to obtain permission to build the restroom building on County property to be closer to the Prairie Path to better serve trail users. Construction began in 2026.

To complete construction within the first six months of 2027, staff propose budgeting $355,000: $350,000 for construction and $5,000 for architectural and engineering services. Project funding is available in Referendum Fund reserves ($355,000) from referendum bond proceeds. This project addresses the 2027 Strategic Work Plan Tactic to Complete Prairie Path restroom building construction under the Elevate Elmhurst Parks Strategic Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Crestview Park Restroom Building Construction ($355,000)

A permanent, heated restroom building at Crestview Park will provide park users access to safe, clean restrooms year-round. The restroom building is part of the Board approved Crestview Park Master Plan, which includes the restroom building location. Construction began in 2026 and will be completed in 2027. In the 2027 budget, staff propose allocating $355,000: $350,000 for construction and $5,000 for architectural and engineering services.

Project funding is available in Referendum Fund reserves ($355,000) from referendum bond proceeds. This project addresses the 2027 Strategic Work Plan Tactic to Complete Crestview Park Master Plan Phase 1 construction, including replacing playground and constructing restroom building under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Elevate Elmhurst Parks Plan Non-Referendum Projects ($4,283,739 [8.4% of total project expenses])

Wilder Park South Master Plan Construction ($1,999,739)

With Board approval of the Wilder Park South Master Plan on February 9, 2026 and starting design development in 2026, staff recommend funding $1,999,739 to complete Master Plan construction in 2027. The comprehensive Master Plan incorporates the new bandshell and restrooms approved as part of the November 5 referendum while also addressing other key needs such as the future of the former Lizzadro Museum building site and strategies to accommodate the continued growth of the District's expanding horticulture operations. The project includes:

- adding amenities such as catenary lighting, a pergola with seating, pickleball lines, and a shaded seating area to the north tennis courts;
- providing accessible picnic areas;
- refreshing landscaping;
- restoring the former Lizzadro Museum site as open space;
- expanding the parking lot; and
- improving the Horticulture staff outdoor workspace.

In 2026, the District is projected to spend $187,800 for architecture and engineering fees and to complete the permitting process with the City of Elmhurst.

On March 9, 2026, the Board approved using Tier 2 Cash and Investments to fund the non-referendum components of the Wilder Park South Master Plan project. Therefore, staff propose funding construction with Recreation Fund ($1,343,646), General Fund ($575,848), and Paving and Lighting Fund ($80,245) reserves. These projects address the 2027 Strategic Work Plan Tactic to Complete Wilder Park South Master Plan construction under the Elevate Elmhurst Parks Strategic Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Crestview Park Master Plan Phase 1 Construction ($705,000) and Crestview Park Playground and Soft Surface Replacement ($513,000)

In the 2026 budget, the Board approved Crestview Park Master Plan Phase 1 implementation, including engineering and construction for $1,326,500 and replacement of the playground and soft surface for $700,500. Due to permitting delays and engineering challenges, project bidding was delayed to fall 2026. Due to the later bid timing and considering the optimum timing for construction to occur (lessening the impacts to park users), staff propose completing the Master Plan Phase 1 construction in 2027 for $705,000 along with the playground and soft surface replacement for $513,000. In 2026, the District purchased the playground equipment for $188,571 (approved by the Board on July 13, 2026) and will spend $161,000 for Master Plan Phase 1 engineering.

The goal with developing a comprehensive master plan for this park was to incorporate the new restroom building and other renovations and prioritize and evaluate park needs based on community engagement (two open houses and online community survey). Master Plan Phase 1 construction consists of the following:

- a new picnic shelter, looped walking paths (including a center spine path), and a shade structure,
- athletic field backstops replacement since they are reaching the end of their expected useful life, and
- a new shaded seating area for the outdoor sport courts.

This project will improve park pedestrian circulation and user experience as well as create a more efficient use of park space.

Per the District's 20-year playground replacement schedule, in 2026 the Board funded redeveloping the Crestview Park playground, which was last updated in 2005. The proposed project includes demolition and installation of new playground equipment, furnishings, paving, and landscaping as well as new safety surfacing. The equipment continues to deteriorate due to high use and age, requiring regular repairs that are rising in cost.



The Board approved the Master Plan at the June 9, 2025 board meeting and the playground redevelopment concept at the September 22, 2025 board meeting. As design development progressed, previously unidentified underground utilities required adjustments to the layout of park amenities. The updated layout was approved by the Board at the May 11, 2026 Board meeting.

Since the projects were originally funded in the 2026 budget, staff propose funding the Phase 1 Master Plan construction with Capital Improvement Fund reserves ($426,000) and Special Recreation Association (SRA) Fund reserves ($327,000) and the playground and soft surface replacement with SRA Fund reserves ($323,000) and a grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) ($190,000).

These projects address the 2027 Strategic Work Plan Tactic to Complete Crestview Park Master Plan Phase 1 construction, including replacing playground and constructing restroom building under the Elevate Elmhurst Parks Strategic Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Courts Plus Spa Replacement ($411,000)

Staff recommend funding the replacement of the Courts Plus spa ($411,000) to address ongoing water loss, aging infrastructure, and outdated mechanical equipment. After staff began noticing water loss in the spa, the District hired a leak detection company to identify the source. The investigation found leaks in the main drain and jet piping, leading to the 1,400-gallon spa currently losing approximately 450 gallons of water every 36 hours. In addition to higher water costs, the ongoing loss requires increased use of chemicals to maintain proper water quality and energy to heat the replacement water, which if left unaddressed, could potentially contribute to soil erosion and create a sinkhole risk. Due to the spa piping being located underground, repairing the existing leaks requires complete removal and replacement of the spa.

Completing this project provides an opportunity to address aging mechanical systems. The existing spa heaters are not intended for pool applications, leading to the replacement approximately every four to six years. As part of the project, the pool chemical control and water heating systems will be upgraded to improve reliability and operational efficiency.

In 2026, the District hired an engineering and architectural firm to develop design and construction drawings for the new spa ($31,800 in the approved budget). Upon replacement, staff project savings of approximately $1,500 in chemical costs as well as water and heating costs.

Staff propose funding this project with Annual Rollover G.O. Bond proceeds ($411,000). This project addresses the 2027 Strategic Work Plan Tactic to Complete Courts Plus spa replacement under the Elevate Elmhurst Parks Priority and Goal of **Vibrant Facilities: Expand and upgrade facilities**.

Jaycee Tot Lot Replacment ($408,000)

Per the District's 20-year playground replacement schedule, staff recommend funding $408,000 to redevelop the Jaycee Tot Lot playground, which was last updated in 2003 (23-years-old). The proposed project includes replacing the playground equipment and picnic shade structure, furnishings, paving, and landscaping. The equipment has deteriorated due to high use and age, requiring regular repairs that continue rising in cost. The District plans to work with Kids Around the World to remove the existing play structure.

To gather feedback and engage the community, an open house was held at Jaycee Tot Lot on June 4, 2026. Participants of all ages shared feedback on equipment, design styling boards, and to staff directly. Based on the feedback received, staff developed two playground concepts and conducted an online survey (July 2026) to gather additional community input. The Board approved the proposed play area conceptual plan on September 14, 2026 and the project will be let for bid in early 2027 with an anticipated start Spring 2027.

Staff propose funding this project with SRA Fund property tax levy revenue ($188,000) and a State of Illinois Department of Commerce and Economic Opportunity (DCEO) grant ($220,000). This project addresses the 2027 Strategic Work Plan Tactic to Complete Jaycee Tot Lot construction under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks**: **Enhance park amenities and open spaces**.

Berens Park Artificial Turf Fields C & D Replacement Engineering ($125,000)

Per the District's Athletic Field Master Plan accepted by the Board on November 24, 2025, staff recommend funding the Berens Park C and D artificial turf fields replacement engineering and design. Artificial turf fields have an expected useful life of approximately 10 years; however, the high demand and significant use of these fields accelerated deterioration as compared to privately operated or rental-based artificial turf fields. The replacement project will address safety concerns associated with the existing surfacing, which is anticipated to reach the end of its useful life in 2028 (last replaced in 2018), while ensuring the fields continue to meet the needs of the community and athletic programs.

In 2027, staff propose completing engineering ($125,000) to develop the replacement plan, prepare for project permitting, and create construction documents for bidding. A portion of the project costs will be offset through the license agreement between the District and Elmhurst University, in which the University covers approximately 25% of the engineering and construction costs.

Staff propose funding this project with Annual Rollover G.O. Bond proceeds ($93,750) and Elmhurst University's required 25% contribution ($31,250). This project addresses the 2027 Strategic Work Plan Tactic to Complete Berens Park artificial turf fields C & D renovation engineering under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces**.

Courts Plus Facility Assessment ($122,000)

In 2027, staff recommend funding a comprehensive facility assessment of Courts Plus for $122,000, which includes four components: facility condition assessment, utilization assessment, interior finish study, and engagement. As the facility and many of its major building systems continue to age and to continue offering a facility that meets customer expectations, the assessment will assist the Board and staff with long-term capital planning, including proactively prioritizing future projects, anticipating the capital spending necessary to maintain and improve Courts Plus, and addressing Courts Plus aging infrastructure.

The facility condition assessment will include an evaluation of major structural components and mechanical systems and provide recommendations for prioritizing future improvements based on their condition, remaining useful life, and anticipated maintenance or replacement needs along with the projected cost of improvements. The utilization assessment will evaluate opportunities to update program offerings in the facility and help determine if existing spaces could be better utilized to meet customer expectations. The interior finishes study will review existing finishes throughout the facility and provide recommended finishes for each space and an interior color palette along with projected costs to implement.

Engagement will occur at different phases of the project to provide opportunities for current and former members, facility users, the community, and staff to share facility needs and shape facility priorities and future programming and wellness initiatives.

Staff propose funding this project with Annual Rollover G.O. Bond proceeds ($122,000). This project addresses the 2027 Strategic Work Plan Tactic to Complete Courts Plus facility assessment under the Elevate Elmhurst Parks Priority and Goal of **Vibrant Facilities: Expand and upgrade facilities**.

Park Amenity Projects ($52,000 [0.1% of total project expenses and 3.8% of total non-EEP project expenses])

Safety Town Building Repairs and Amenities Upgrades ($27,000)

To address deteriorating buildings, outdated infrastructure, and accessibility improvements, staff recommend funding Safety Town building repairs and amenities upgrades ($27,000). The proposed project includes repairing existing buildings, replacing or repairing deteriorated roofing and wood components, upgrading the electrical system, and addressing accessibility improvements identified through the District's ADA Transition Plan, including repositioning the existing ADA drinking fountain to provide a more accessible and inviting location. Several of the buildings are in poor condition with rotting wood and deteriorating roofs requiring repair. The existing electrical system is also outdated, and staff propose installing timers and other automated controls to reduce the need to manually operate electrical switches. Staff propose funding this project using Annual Rollover G.O. Bond proceeds ($27,000).

York Commons Electronic Sign Replacement ($25,000)

To address ongoing operational issues and outdated technology, staff recommend funding the York Commons electronic sign replacement ($25,000), which was installed in 2015. The District experienced numerous sign errors throughout 2025 and 2026, including intermittent issues where messaging is cut off approximately halfway through the display. Resolving these issues currently requires a service company to come onsite to make adjustments, resulting in repeated service calls and additional costs. The age of the existing system and outdated technology makes it increasingly difficult to maintain and operate reliably.

The proposed project includes replacement of the existing sign with a modern system that can be controlled remotely in-house through broadband connectivity. Staff will be able to update messaging more efficiently and respond quickly to needed changes without requiring an onsite service visit. Staff propose funding this project using Annual Rollover G.O. Bond proceeds ($25,000).



Outdoor Pool Projects ($120,000 [0.2% of total project expenses and 8.9% of total non-EEP project expenses])

East End Pool Filter Material Replacement ($120,000)

To address aging filtration components and maintain proper pool water quality, staff recommend funding the replacement of the East End Pool filter material for the activity, lap, and diving pools ($120,000). The existing filter material of sand and gravel was installed in 2007 (19-years-old), significantly exceeding the typical useful life of seven to ten years. The age and condition of the material, along with suspected broken laterals and the continued presence of sand in the pools, indicate that the filtration system is no longer operating as intended. As filter material ages, it can become channeled and less effective at removing contaminants, which can contribute to cloudy water and potentially result in pool closures by the Illinois Department of Public Health (IDPH). Replacing the filter material will improve the effectiveness and reliability of the pool filtration systems and help maintain proper water quality. The aging material also requires more frequent backwashing, which increases water and chemical usage and associated operating costs. The proposed project will help the District maintain safe and reliable pool operations. Staff propose funding this project using Annual Rollover G.O. Bond proceeds ($120,000).

Indoor Facility Projects ($168,000 [0.3% of total project expenses and 12.4% of total non-EEP project expenses])

185 Industrial Drive Restoration ($100,000)

The District plans to vacate the 185 Industrial Drive rental property after opening the new WCC in fall 2027. Staff recommend funding restoration of the interior for $100,000 per the terms of the lease agreement. This includes demolishing and removing the walls installed by the District along with other modifications made to the space and returning it to its required condition. Completing this work will allow the District to meet its contractual obligations and properly return the leased space to the property owner. Staff propose funding this project with Referendum proceeds interest income reserves ($100,000).

Wilder Mansion Exterior Window Frame Repair, Glaze, and Paint ($32,000)

To address areas of deterioration and prevent future water damage, staff propose repairing and reglazing the Wilder Mansion windows. Regular window maintenance, including glazing, helps prevent water infiltration and continued deterioration that can lead to structural rot and more costly repairs. Window glazing is typically completed approximately every ten years, and the last window glazing was in 2008 (18 years ago). As an iconic District facility and an important part of the community, proactive maintenance ensures the Wilder Mansion remains a well-maintained and welcoming gathering place. Staff propose funding this project with Museum Fund reserves ($32,000).

Wagner Community Center Vehicle Charging Stations Installation ($13,000)

At the WCC, staff propose installing two electric vehicle (EV) charging stations, each equipped with two Level 2 charging ports, providing a total of four charging ports for

community and staff use. Through coordination with the Illinois Finance Authority (IFA), the District secured incentives and rebates to support the installation of the EV charging stations. The Board approved an intergovernmental agreement with IFA at the April 13, 2026 board meeting so the District can leverage the outside funding. Through a cost-sharing program, approximately 80% of the project cost will be funded through federal program administered by the U.S. Department of Transportation and the State of Illinois to support transportation electrification efforts. The total project cost is $65,000, including equipment and installation and the District's estimated 20% cost share is $13,000. Staff propose funding this project with Referendum proceeds interest income reserves ($13,000).

Courts Plus Men's Steam Room Generator Replacement ($13,000)

Staff recommend replacing the Courts Plus men's steam room generator for $13,000 since it has reached the end of its useful service life and presents an increasing risk of an unplanned facility disruption. The steam room is a popular amenity among Courts Plus members and an extended closure could negatively impact the member experience. The condition and age of the generator limits the District's ability to repair the equipment if a major component fails. Replacement generators can have long lead times, which could result in an extended period of downtime if the equipment fails unexpectedly. Replacing the generator proactively will improve reliability, reduce the risk of an extended service interruption, and help ensure continued access to this popular Courts Plus amenity. Staff propose funding this project with Recreation Fund reserves ($13,000).

The Hub Hot Water Heater Replacement ($10,000)

The Hub building electric domestic hot water heater is approaching the end of its serviceable life and developed a small leak at one of the welds that cannot be repaired. Staff propose replacing the heater in 2027 for $10,000 to avoid an unplanned emergency replacement in the future. A new unit will provide The Hub reliable hot water service, which is a Health Department requirement. Staff propose funding this project with Recreation Fund reserves ($10,000).

Paving Projects ($128,000 [0.3% of total project expenses and 9.5% of total non-EEP project expenses])

Paving Improvements (Van Voorst Park, Safety Town, and Washington Park) ($128,000)

As part of the upkeep, safety, and maintenance of the parks, staff propose completing the total milling, repaving, and restriping of various paths and other paved areas. Although sealcoating and maintenance extend the life of asphalt, it eventually deteriorates along with adjacent curbs and sidewalks based on age, exposure, and frequency of pedestrian and vehicle traffic. Besides ensuring safe pedestrian, park user, and vehicle use, paving projects also improve ADA accessibility and maintenance costs. In 2027, staff propose budgeting $128,000 for the following paving projects due to the condition of these areas:

- removing and replacing Van Voorst Park north and south path ($84,000);

- removing and replacing Safety Town asphalt areas in conjunction with the Safety Town Building Repairs and Amenities Upgrades project ($25,000); and
- removing, replacing, and restriping the Washington Park basketball court ($19,000).

Staff propose funding these projects with Paving and Lighting Fund property tax levy revenue ($128,000).

Vehicle and Equipment Replacement ($321,000 [0.6% of total project expenses and 23.7% of total non-EEP project expenses])

Parks Grounds Equipment Replacement ($159,000)

Since mowers, loaders, trailers, and tractors are essential for day-to-day maintenance operations, staff annually recommend budgeting for equipment replacement as it reaches the end of its expected useful life. The ability to cycle equipment and machinery reduces maintenance costs related to breakdowns and allows for greater efficiencies in overall maintenance operations and staff productivity.



In 2027, staff recommend budgeting $159,000 to replace three pieces of equipment: one 12-year-old chipper ($89,000) and two 5-year-old zero-turn mowers ($70,000). Due to the nature of their use, the equipment depreciates quickly and are at the end of their expected useful life. Additionally, staff recommend replacing the two gas-powered mowers with battery-powered units, which will be more efficient and sustainable.

Depending on the demand for used equipment and their condition, staff anticipate a return of approximately $15,000 from equipment auction and trade-ins. Staff propose funding this project with Annual Rollover G.O. Bond proceeds ($159,000). Staff also project $3,000 savings in maintenance expenses for the first two years after purchase.

Maintenance Vehicle Replacements ($114,000)

Plowing, towing, and hauling take a toll on fleet vehicles. As they reach the end of their expected useful life, rolling stock allows the District to cycle in new vehicles while capitalizing on their return on investment by obtaining a higher trade-in value. This practice allows the District to keep up to date with safety features and improved fuel efficiencies along with reducing the cost of extensive repairs associated with older heavily used vehicles and lost work time (causing maintenance expenses to exceed the operational value of the vehicle). Annual replacement also keeps spending at a relatively consistent level (decreasing the need for large multi-vehicle purchases) and reduces the impact of fleet depreciation.

In 2027, staff recommend replacing an 11-year-old Ford F350 pickup truck ($67,000) and a 16-year-old Ford Ranger pickup truck ($47,000) for $114,000. The trucks are used for daily operations throughout the year. Both the trucks are showing significant rust and have reached

the end of their useful life. Depending on the demand for used vehicles and their condition, staff project an estimated potential return of $4,500 from the trade-in/auction of the vehicles.

Staff propose funding this project with Annual Rollover G.O. Bond proceeds ($114,000). Staff project $3,750 savings in maintenance expenses for the first two years after purchase.

Maintenance Facility Medium Duty Lift Replacement ($48,000)

As per the intergovernmental agreement with the City of Elmhurst regarding shared facility use, the District utilizes space and amenities at the City's maintenance facility (offices, workspace, lunchroom, garage space, and fuel pumps), and the City maintains and schedules necessary upgrades, which the District contributes 25% towards project costs. In 2027, the City's capital improvements include the replacement of a medium duty lift, which is necessary for the continued use and maintenance of this equipment for fleet maintenance (provided by the City to the District). This project was originally scheduled for 2026 and approved in the District's 2026 budget but was deferred by the City of Elmhurst. The District's required 25% contribution for this project is $48,000, which staff propose funding with Capital Improvement Fund reserves ($48,000).

Sugar Creek Golf Course Projects ($488,000 [1.0% of total project expenses and 36.1% of total non-EEP project expenses])

Since the Golf Course is an enterprise facility and operated jointly with the Village of Villa Park, projects are primarily funded utilizing Sugar Creek Golf Course Fund income or reserves. Staff propose funding 2027 capital projects utilizing Sugar Creek Golf Course Fund reserves of $488,000.

Sugar Creek Golf Course Bridge Repairs and Improvements ($300,000)



Three bridges cross the creek that runs through the Golf Course, and the west bridge was repaired in 2025. While the east and central bridges are in working order and remain usable, the concrete sections of the cart path leading to the box culvert bridges and the concrete approach ramps are deteriorating due to pressure from the hydraulic flow below the surface and continual traffic on the bridge decks. Staff propose repairing the bridges, including adding a larger concrete curb and replacing the approach slab concrete.

Additionally, because of their age, the original bridges were built without proper barrier railings and have only a 6-inch curb to keep carts from leaving the bridge deck. To improve golfer and golf cart safety, staff propose installing guard rails at golf cart bumper height to both bridges. The steel railings will prevent golfers and carts from entering the creek area accidentally.

To extend the bridges useful life and provide safe use, this project was approved in the 2026 capital budget ($162,000), and staff researched the best options for repair with the help of V3 structural engineers. Staff reviewed the plans provided by V3, developed specifications for the project, and let it for bid. Following the bid opening, staff reviewed the processes,

specifications, and budget figures for the two submitted bids, along with options for next steps. Following the review, staff recommended rejecting the bids because the total bid amount exceeded the project budget. The Board approved the rejection of bids on September 28, 2026. Staff now propose including the project in the 2027 budget and increasing funding to $300,000, an increase of $138,000 over the 2026 budget to cover the anticipated project cost.

Sugar Creek Clubhouse Entrance Concrete Repairs ($88,000)

Staff propose repairing concrete sidewalk, curb ramp, and entrance slabs at the clubhouse ($88,000) as they are in poor condition and do not meet current ADA standards. The deteriorated concrete creates safety and accessibility concerns for golfers and banquet patrons using the clubhouse entrance. The existing curbing also damages golf carts, resulting in additional maintenance and repair needs. The proposed project includes removal and replacement of the existing sidewalk, curb ramp, entrance concrete slabs, and curbing to improve safety, accessibility, and functionality at the clubhouse. Replacing the deteriorated curbing will also help reduce damage and repairs to golf carts. The Board approved project engineering in the 2026 budget ($37,100), which included creating engineering documents.

Sugar Creek Golf Course Sweeper/Dethatcher Replacement ($70,000)

Since the golf course has made scheduled equipment replacements in recent years, it has successfully reduced the average age of its fleet; however, most current equipment remains over 10-years-old and past their useful life (average age is 15-years-old with 17 of the 31 pieces past their useful life). The optimum goal for the average age of equipment is in the five to nine year range. Frequent repairs reduce staff's ability to produce a quality product for the customer, which is key to generating revenue. Also, newer equipment is more fuel-efficient with improved emissions standards, reducing costs and environmental impact.



In 2027, staff recommend continuing the Golf Course equipment replacement plan by replacing the sweeper/dethatcher for $70,000. The replacement schedule is based on updating equipment in the poorest condition and with the highest importance to essential operations. The current sweeper/dethatcher is 26-years-old (purchased in 2000) and currently non-functional. The new multi-function sweeper/verticutter/core collector/dethatcher will streamline debris collection and dethatching operations leading to greater efficiency and a higher quality product for golfers. This purchase was in the approved 2026 budget, but based on equipment availability, the Board approved replacing a rough mower and sod cutter in 2026 (September 28, 2026 board meeting), shifting this proposed replacement to 2027.

Sugar Creek Clubhouse Hot Water Heater and Furnace Replacement ($30,000)

Staff propose budgeting $30,000 to replace the hot water heater and furnace at the golf course clubhouse. The hot water heater and furnace were installed 22 years ago (2004) and have reached the end of their expected useful service life of 15 years. The hot water heater currently goes into alarm mode multiple times a day, which requires staff to reset the system.

Due to the configuration of the equipment, the furnace must be disassembled to remove the existing unit. The proposed project includes replacing the furnace ($11,000) and the existing tank-style hot water heater with two tankless on-demand hot water systems ($19,000), which use less energy than traditional tank-style systems, providing ongoing operational savings and improving the overall facility efficiency.

Contingency ($75,000 [0.1% of total project expenses and 5.5% of total non-EEP project expenses])

Contingency ($75,000)

The proposed 2027 capital budget includes a $75,000 allocation for unanticipated emergency expenses and change orders, which is proposed to be funded with Recreation Fund reserves ($69,245) and Annual Rollover G.O. Bond proceeds ($5,755).

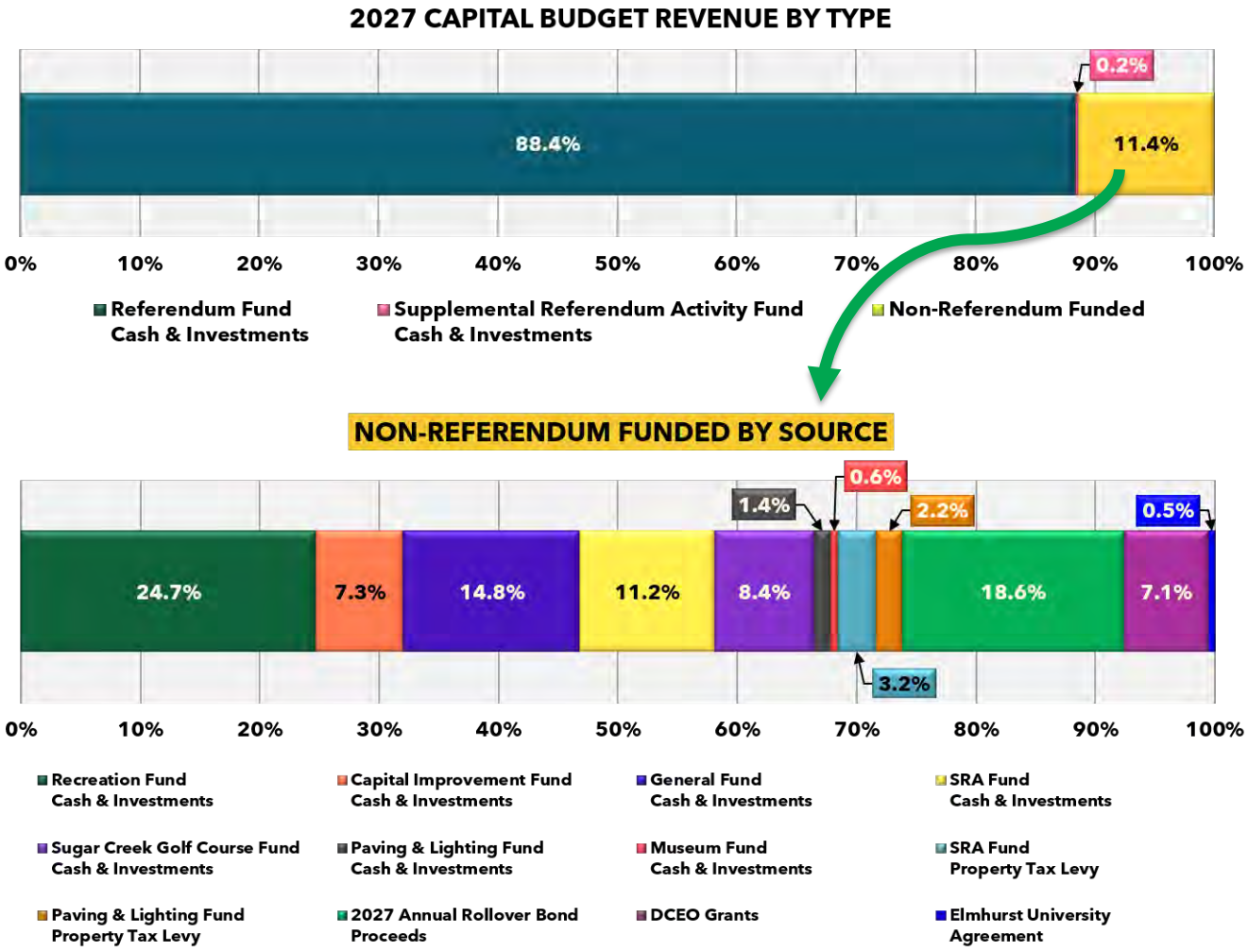
2027 Capital Budget Revenue Overview

Proposed revenue sources for 2027 capital projects and contingency funds total **$50,842,246**.

Summary of Proposed 2027 Capital Plan (Revenues-Expenses)		
Total Revenues	$	50,842,246
Total Expenses	$	50,842,246
Net	$	-

Summary of Proposed 2027 Capital Project Revenue		
Debt Proceeds		
Annual Rollover G.O. Bond in Capital Improvement Fund	$	1,077,505
Sub-Total	$	1,077,505
Property Tax Levy		
Special Recreation Association (SRA) Fund Tax Levy	$	188,000
Paving and Lighting Fund Tax Levy	$	128,000
Sub-Total	$	316,000
Cash & Investments (Reserves Budgeted and Accrued in Previous Years)		
General Fund Cash & Investments	$	857,355
Recreation Fund Cash & Investments	$	1,435,891
Special Recreation Association (SRA) Fund Cash & Investments	$	650,000
Museum Fund Cash & Investments	$	32,000
Capital Improvement Fund Cash & Investments	$	426,000
Paving and Lighting Fund Cash & Investments	$	80,245
Sugar Creek Golf Course Fund Cash & Investments	$	488,000
Sub-Total	$	3,969,491
Referendum Cash & Investments (Accrued in Previous Years)		
Referendum Fund Cash & Investments	$	44,925,000
Supplemental Referendum Activity Fund Cash & Investments	$	113,000
Sub-Total	$	45,038,000
Agreements and Grants		
Elmhurst University Berens Park Turf Field Agreement	$	31,250
Illinois Dept. of Commerce and Economic Opportunity (DCEO) Grants	$	410,000
Sub-Total	$	441,250
Total Revenue	$	50,842,246

The following charts illustrate the percent of proposed 2027 capital project funding for referendum and non-referendum projects by revenue source. The first chart illustrates the percent of proposed capital budget revenue for Referendum Fund (bond proceeds), Supplemental Referendum Activity Fund (interest earned on bond proceeds), and non-referendum related funding. The second chart expands the percent of non-referendum related funding by revenue source.



2027 Capital Project and Contingency Funding by Revenue Source

Debt Proceeds ($1,077,505)

- **$1,077,505 (2.1% of total revenue and 18.6% of total non-referendum revenue):** ***2027 Annual Rollover G.O. Bond*** proceed revenue in the Capital Improvement Fund proposed to fund Courts Plus Spa Replacement ($411,000), Parks Grounds Equipment Replacement ($159,000), Courts Plus Facility Assessment ($122,000), East End Pool Filter Material Replacement ($120,000), Maintenance Vehicle Replacements ($114,000), Safety Town Building Repairs and Amenities Upgrades ($27,000), York Commons Electronic Sign

Replacement ($25,000), and partially fund the Berens Park Artificial Turf Fields C & D Replacement Engineering ($93,750) and Contingency ($5,755).

Property Tax Levy ($316,000)

- **$188,000 (0.4% of total revenue and 3.2% of total non-referendum revenue): *Special Recreation Association (SRA) Fund*** property tax levy revenue proposed to partially fund Jaycee Tot Lot Replacement ($188,000).
- **$128,000 (0.3% of total revenue and 2.2% of total non-referendum revenue): *Paving and Lighting Fund*** property tax levy revenue proposed to fund Paving Improvements (Van Voorst Park, Safety Town, and Washington Park) ($128,000).

Non-Referendum Funds Cash and Investments ($3,969,491)

- **$857,355 (1.7% of total revenue and 14.8% of total non-referendum revenue): *General Fund*** cash and investments revenue proposed to partially fund Wilder Park South Master Plan Construction ($575,848) and Wilder Park Recreation Building Redevelopment ($281,507).
- **$1,435,891 (2.8% of total revenue and 24.7% of total non-referendum revenue): *Recreation Fund*** cash and investments revenue proposed to fund Courts Plus Men's Steam Room Generator Replacement ($13,000) and The Hub Hot Water Heater Replacement ($10,000) and partially fund Wilder Park South Master Plan Construction ($1,343,646) and Contingency ($69,245).
- **$650,000 (1.3% of total revenue and 11.2% of total non-referendum revenue): *Special Recreation Association (SRA) Fund*** cash and investments revenue proposed to partially fund Crestview Park Master Plan Phase 1 Construction ($327,000) and Crestview Park Playground and Soft Surface Replacement ($323,000).
- **$32,000 (0.1% of total revenue and 0.6% of total non-referendum revenue): *Museum Fund*** cash and investments revenue proposed to fund Wilder Mansion Exterior Window Frame Repair, Glaze, and Paint ($32,000).
- **$426,000 (0.8% of total revenue and 7.3% of total non-referendum revenue): *Capital Improvements Fund*** cash and investments revenue proposed to fund Maintenance Facility Medium Duty Lift Replacement ($48,000) and partially fund Crestview Park Master Plan Phase 1 Construction ($378,000).
- **$80,245 (0.2% of total revenue and 1.4% of total non-referendum revenue): *Paving and Lighting Fund*** cash and investments revenue proposed to partially fund Wilder Park South Master Plan Construction ($80,245).
- **$488,000 (1.0% of total revenue and 8.4% of total non-referendum revenue): *Sugar Creek Golf Course Fund*** cash and investments revenue proposed to fund Sugar Creek Bridge Concrete Repairs and Guardrails ($300,000), Sugar Creek Clubhouse Entrance Concrete Repairs ($88,000), Sugar Creek Sweeper/Dethatcher Replacement ($70,000), and Sugar Creek Clubhouse Hot Water Heater and Furnace Replacement ($30,000).

Referendum Funds Cash & Investments ($45,038,000):

- **$44,925,000 (88.4% of total revenue): Referendum Fund** cash and investments revenue from bond proceeds proposed to fund WCC Construction ($41,900,000), Wilder Park Bandshell Construction ($1,815,000), Prairie Path Restroom Building Construction ($355,000), and Crestview Park Restroom Building Construction ($355,000), and partially fund the Wilder Park Recreation Building Redevelopment ($500,000).
- **$113,000 (0.2% of total revenue): Supplemental Referendum Activity Fund** cash and investments revenue from referendum proceeds interest income proposed to fund 185 Industrial Drive Restoration ($100,000) and WCC Vehicle Charging Stations Installation ($13,000).

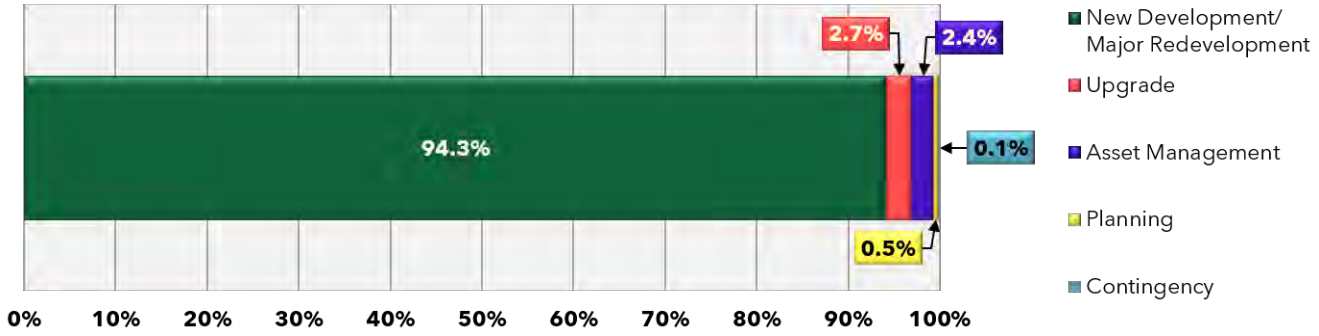
Grants and Agreements ($441,250)

- **$410,000 (0.8% of total revenue and 7.1% of total non-referendum revenue): State of Illinois Department of Commerce and Economic Opportunity (DCEO) Grants** revenue proposed to partially fund Jaycee Tot Lot Playground Replacement ($220,000) and Crestview Park Playground and Soft Surface Replacement ($190,000).
- **$31,250 (0.1% of total revenue and 0.5% of total non-referendum revenue): Elmhurst University Berens Park Turf Field Agreement** revenue proposed to partially fund Berens Park Artificial Turf Fields C & D Replacement Engineering ($31,250).

2027 Capital Improvement Plan Expenses by Project Type

The following chart includes the percent of project expenses by project type, illustrating how funds are allocated across different categories of capital project outcomes.

2027 CAPITAL IMPROVEMENT PLAN EXPENSES BY PROJECT TYPE

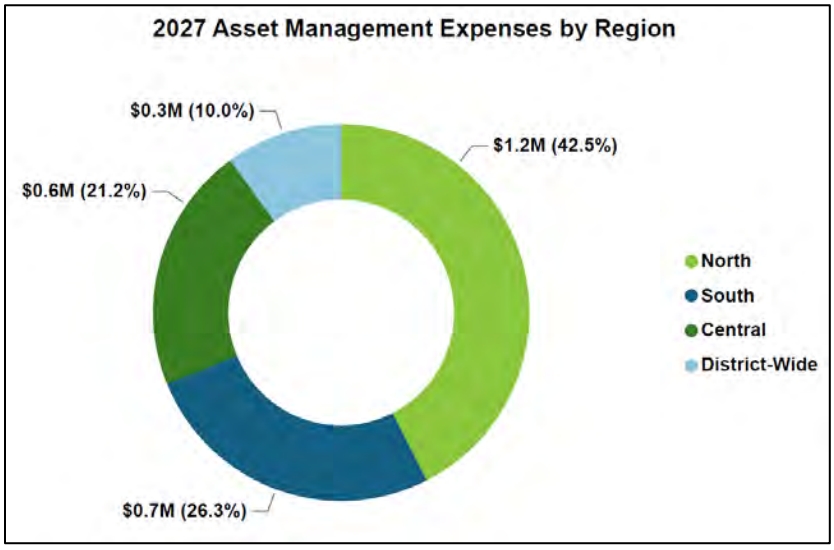


In the proposed 2027 capital budget, 94.3% ($47,924,246) of capital project expenses are dedicated to new construction or major redevelopment projects, which is a significant percentage due to the referendum projects, Crestview Master Plan Phase 1 Construction, and Wilder Park South Master Plan Construction. Upgrading current assets is 2.7% ($1,384,000) of proposed capital project expenses, including adding capacity, new features, or innovations (e.g., Courts Plus Spa Replacement, Jaycee Tot Lot Replacement, Crestview Park Playground and Soft Surface Replacement, etc.). Asset management projects are 2.4% ($1,212,000) of the

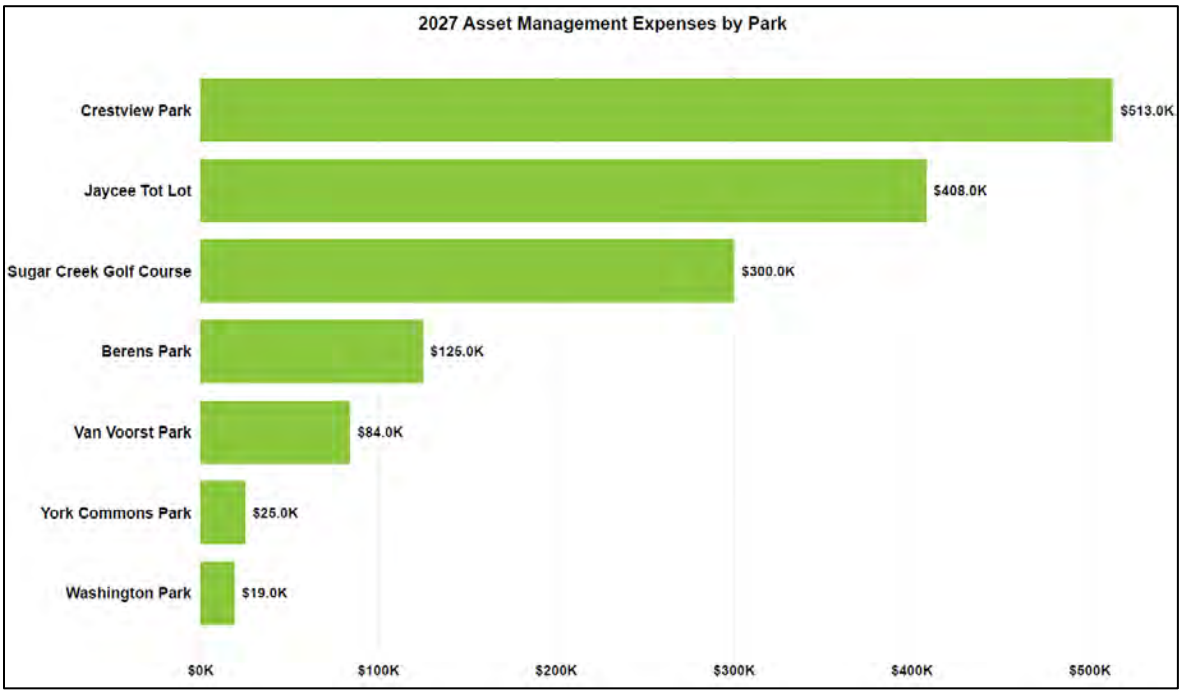
proposed budget and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life (e.g., East End Pool filter material, mechanical systems, vehicle and grounds equipment, etc.). Planning project expenses comprise 0.5% ($247,000) of the proposed capital budget and include professional services to update/create development, engineering, and technology plans for future capital projects (i.e., Courts Plus Facility Assessment and Berens Park Artificial Turf Fields C & D Replacement Engineering). Contingency funds are 0.1% ($75,000) of the proposed capital budget for unanticipated emergency expenses and change orders. For a detailed listing of 2027 capital improvement plan project types, refer to the 2027 Capital Budget Project Summary Chart on page 185.

2027 Capital Improvement Plan Expenses by Region, Park, and Facility

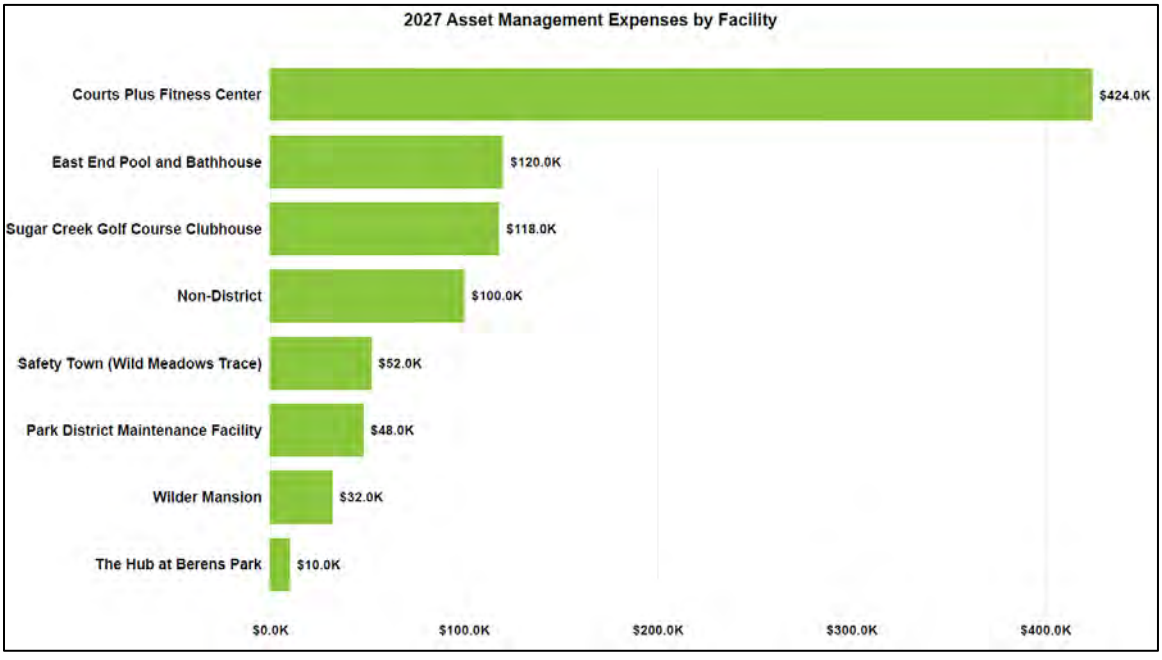
The following chart illustrates the percent of proposed 2027 asset management project expenses by region (excludes new construction and major redevelopment projects) to illustrate how funds are being allocated to address capital needs by region. The north region (north of North Avenue) is 42.5% ($1.2 million) of total asset management project expenses (Jaycee Tot Lot Replacement, Crestview Park Playground and Soft Surface Replacement, Berens Park Artificial Turf Fields C & D Replacement Engineering, and 185 Industrial Drive Restoration). The next highest percentage is the south region (south St. Charles Road) at 26.3% ($716,000) and includes Sugar Creek Golf Course and Clubhouse projects, paving projects, Safety Town Building Repairs and Amenities Upgrades, York Commons Electronic Sign Replacement, and Maintenance Facility Lift Replacement.



The chart on the next page illustrates the amount of proposed 2027 asset management project expenses by park location (excludes new construction and major redevelopment projects and equipment and technology asset management projects), including Crestview Park (Playground and Soft Surface Replacement ($513,000)), Jaycee Tot Lot (Tot Lot Replacement ($408,000)), and Sugar Creek Golf Course (Sugar Creek Bridge Repairs ($300,000)).



The following chart illustrates the proposed 2027 capital project expenses by facility location (excludes new construction and major redevelopment projects and equipment and technology asset management projects), including Courts Plus due to the Spa Replacement project ($411,000) and East End Pool due to the Filter Material Replacement project ($120,000).The Non-District location includes the 185 Industrial Drive Restoration ($100,000).



Impact of Capital Projects on the Operating Budget

During the capital planning process, staff develop estimates of the financial impact of proposed projects on the operating budget for the three-year period after project completion. This financial impact analysis is critical to consider when determining capital project priorities and funding so adequate resources are available to open, manage, and/or maintain upgraded or new facilities and equipment and to appropriately prioritize projects based on the funding available in future budgets. This section provides an overview of how capital projects may potentially affect the District's future operating budgets and services.

Park Projects and Amenities: Many of the District's capital improvement plan projects are for the redevelopment of existing parks, repairs to existing structures or replacement of amenities that have a minimal impact on operating expenses. However, new park amenities and improvements may have an impact on future budgets based on increased or decreased supply, utility, material, and/or maintenance needs. For example, the project to complete construction of a new restroom building on the Prairie Path in 2027 will increase utility expenses, including water, sewer, and electricity. Based on actual 2025 expenses at other park restroom buildings, water and sewer expenses for the new Prairie Path restroom building may be approximately $750 a month and electricity approximately $65 a month.

Another new amenity that will be under construction in 2027 and opening in 2028 is the Wilder Park bandshell. In 2027, staff will complete a detailed operating plan and budget for the new bandshell to include budget estimates in the 2028 budget to account for the additional revenues and expenses required to operate this new amenity.

Facility Upgrade and Asset Management Projects: Facility improvements can impact long-term operating expenses. A 2027 facility improvement project that will lead to cost savings is the proposed Courts Plus Spa Replacement, which will address the spa ongoing water loss, aging infrastructure, and outdated mechanical equipment. It currently leaks in the main drain and jet piping, which results in loss of 450 gallons of water every 36 hours. In addition to higher water costs, the ongoing loss requires increased use of chemicals to maintain proper water quality and energy to heat the replacement water The repairs will reduce water costs and energy costs associated with heating the water and result in approximately $1,500 savings during the first year after project completion due to reduced chemical costs.

Energy saving projects such as replacing building and lighting systems with increased energy efficiency are likely to reduce utility and maintenance expenses. For example, proposed future HVAC replacements (e.g., Wilder Mansion in 2028, Kies Recreation Center and Courts Plus Fitness Floor Unit in 2029, etc.) should lower operating expenses based on the availability of higher efficiency systems with newer technology as well as reduce service calls and energy costs. According to energy.gov, "*air conditioners that were made in the mid-1970s require 30 to 50 percent more energy than modern systems to produce the same amount of cooling. Even if a system is only 10-years-old, it may be possible to realize a cost savings of 20 to 40% by installing a unit that is newer and more efficient.*" Additionally, replacing existing boilers with energy-efficient, environmentally friendly units is expected to reduce fuel consumption and

maintenance costs. Proposed replacements include the Kies Recreation Center in 2029 and Courts Plus in 2029 and 2031. However, savings will decrease annually as units age.

Another example of energy cost savings is the proposed replacement of athletic field lighting with new LED energy efficient fixtures (e.g., East End Park (2029), Berens and Butterfield Parks (2030), and Plunkett Park and East End Bathhouse (2031)). The District could realize a 90% reduction in energy usage by replacing the underwater pool lights and a 60 to 70% reduction by replacing exterior light fixtures. LED lights require less maintenance and have a longer usable life, requiring less materials and labor.

Vehicle and Equipment Replacement: Annually replacing the District's oldest vehicles and equipment allow staff to work as efficiently as possible and meet customer service expectations since newer vehicles and equipment provide greater performance and require less repairs (resulting in shorter downtime). For example, staff project maintenance expense savings of approximately $2,250 in the first year and $1,500 in the second year after replacing maintenance vehicles. Similarly, staff project maintenance expense savings of approximately $2,000 in the first year and $1,000 in the second year after replacing maintenance equipment. Additionally, depending on the demand for used vehicles and equipment and their condition, revenue can be generated from trade-ins and auctions. In 2027, staff project an estimated potential return of $4,500 from the trade-in/auction of the vehicles and $15,000 from the trade-in/auction of grounds equipment.

New Facilities: Large-scale facility development and expansion upgrades typically have a significant impact on future operating expenses. For example, the new facility spaces proposed in the EEP Plan or under construction will have an impact on future operating budgets such as the new WCC. With the passage of the November 5, 2024 referendum, the new 130,000 square foot facility will open fall 2027. Staff developed operating impact projections as part of the detailed WCC Operating Plan compiled in 2026 and presented to the Board on September 28 and October 12, 2026. Developed through an extensive cross-departmental effort, the Plan integrates programming, guest services, facility operations, risk management, marketing and communications, information technology, financial planning and staffing into one coordinated operating model.

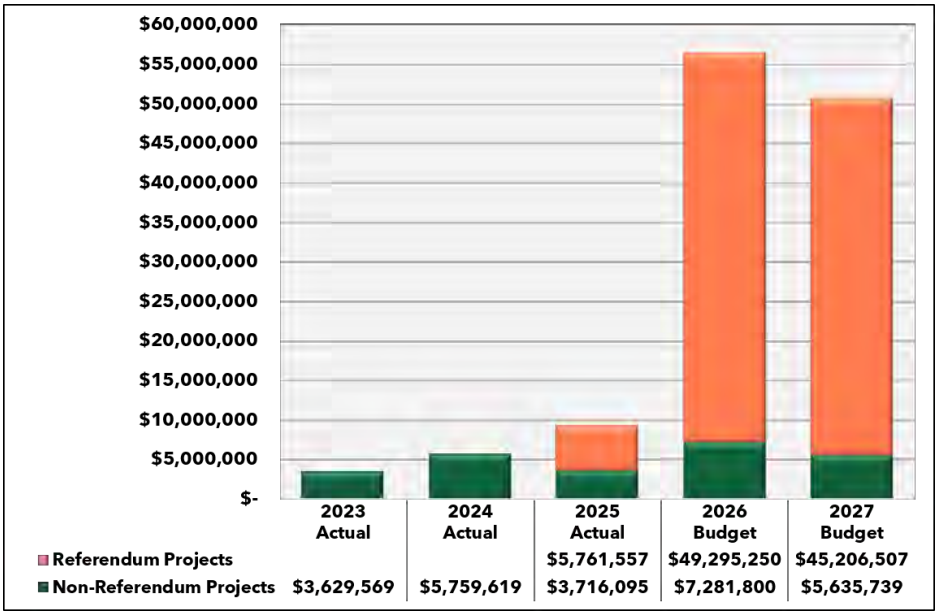
The 2027 proposed budget includes required facility start-up and operating costs to open fall 2027 based on proposed programing related revenues and expenses and square footage calculations for facility-related expenses (e.g., utilities). For example, budget projections include an increase in salary and wages for proposed new positions (11 full-time and 76 part-time), contractual services, repairs, and supplies. These expenses are offset with revenue from new and expanded offerings. The Plan also includes the 2028 projected budget, which is the first full year of operations and conservatively based upon scheduled utilization of the new facility of approximately 60-65%.

Another new facility proposed as part of the EEP Plan is the 10,000 square foot north side satellite maintenance facility to meet the higher standard of maintenance desired by the community and to provide improved efficiencies. If completed in 2032-36, this project would increase annual utility costs by approximately $15,500 and maintenance costs by $12,750

offset with a reduction in road travel, resulting in less fuel use and wear-and-tear on vehicles since the District's current maintenance facility is located on the south side of Elmhurst.

Five-year Comparison of Capital Expenses

The chart below illustrates capital project actual expenses from 2023 to 2025, and capital project budgeted expenses approved for 2026 and proposed for 2027.



As compared to the 2026 Budget, capital project expenses are decreasing by 10.1% ($5,734,804) in the proposed 2027 Budget primarily due the following:

- finishing a referendum project in 2026 (i.e., Berens Park Artificial Turf Field Installation);
- budgeting lower project costs to complete referendum projects construction in 2027 (e.g., WCC); and
- completing larger scale non-referendum projects in 2026 (e.g., Berens Park Tennis Court Replacement, Plunkett Park Baseball and Paving Improvements, etc.).

When comparing 2025 actual to 2026 budgeted capital expenses, 2026 budgeted capital expenses increased significantly by 497.0% ($47,099,398) primarily due to higher project costs in 2026 for continuing EEP referendum projects planning and construction (e.g., WCC, Restroom Buildings, Berens Park Artificial Turf Field Installation, etc.).

When comparing 2024 to 2025 actual capital project expenses, 2025 capital spending increased by 64.6% ($3,718,033) due to starting referendum project planning and construction offset by the completion of final Vision 2020 projects (Canine Corner, Pick Park) in 2024. When comparing 2023 to 2024 actual expenses, spending increased by 58.7% ($2,130,050) in 2023 due primarily to the large-scale Vision 2020 projects mentioned above.

2027-36 Long-range Capital Improvement Plan Summary by Project Category, Park, and Facility

The Long-range Capital Improvement Plan Summary was developed in 2022 to improve the tracking and reporting of future capital project needs and costs. Staff compile and report individual projects for the next 10 years by location, project category, type, year asset was last replaced or built/redeveloped, estimated project cost, and estimated year(s) of project completion. The detailed project spreadsheet format allows for capital projects to be custom filtered and sorted for closer analysis and reporting of capital budget needs now and in the future. Using the detailed spreadsheet, capital data can also be summarized to provide a comprehensive snapshot of asset management and new construction and major redevelopment cost projections for financial planning and to advocate for outside funding so the District can provide the necessary parks, facilities, and equipment that meet community needs as articulated in the EEP Plan.

To accurately project future project costs, the spreadsheet accounts for inflation increases by multiplying current estimates by a cumulative percentage of 5% annually starting in 2028 (a 1% reduction as compared to the 2026-35 Long-range Capital Improvement Plan). Inflation for government capital projects and infrastructure peaked at historic highs in 2021 and 2022, with non-residential and non-building construction seeing 12% to 17% annual increases. While inflation slowed to a range of 3.8% to 5.4% by 2023 to 2024, costs remain roughly 40% higher than pre-pandemic levels, with long-term construction inflation averaging double the Consumer Price Index (CPI) (2025 data). Staff reduced the inflation rate projection by 1% due to these recent trends while also remaining conservative at 5%. Staff continue to monitor the rate and will reassess if the projected inflation rate should change in the 2028-37 Long-range Capital Improvement Plan.

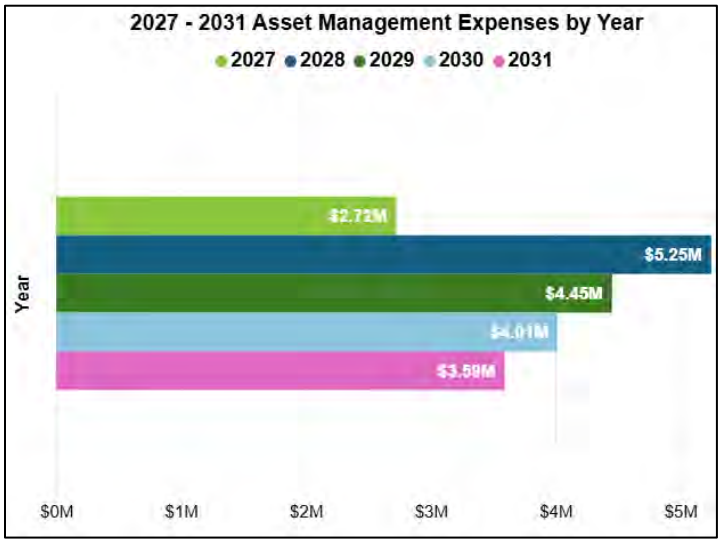
The total project and contingency expenses in the 10-year plan are $127,948,246 ($35,035,000 in asset management, equipment, and technology improvements, $92,163,246 ($44,925,000 for referendum projects) in new construction, major redevelopment and land acquisition projects, and contingency expenses of $750,000). On pages 211-214, the following three charts summarize the 2027-36 Long-range Capital Improvement Plan:

- 2027-36 Long-range Capital Improvement Plan Project Expenses by Project Category
- 2027-36 Long-range Capital Improvement Plan Project Expenses by Park Location
- 2027-36 Long-range Capital Improvement Plan Project Expenses by Facility Location

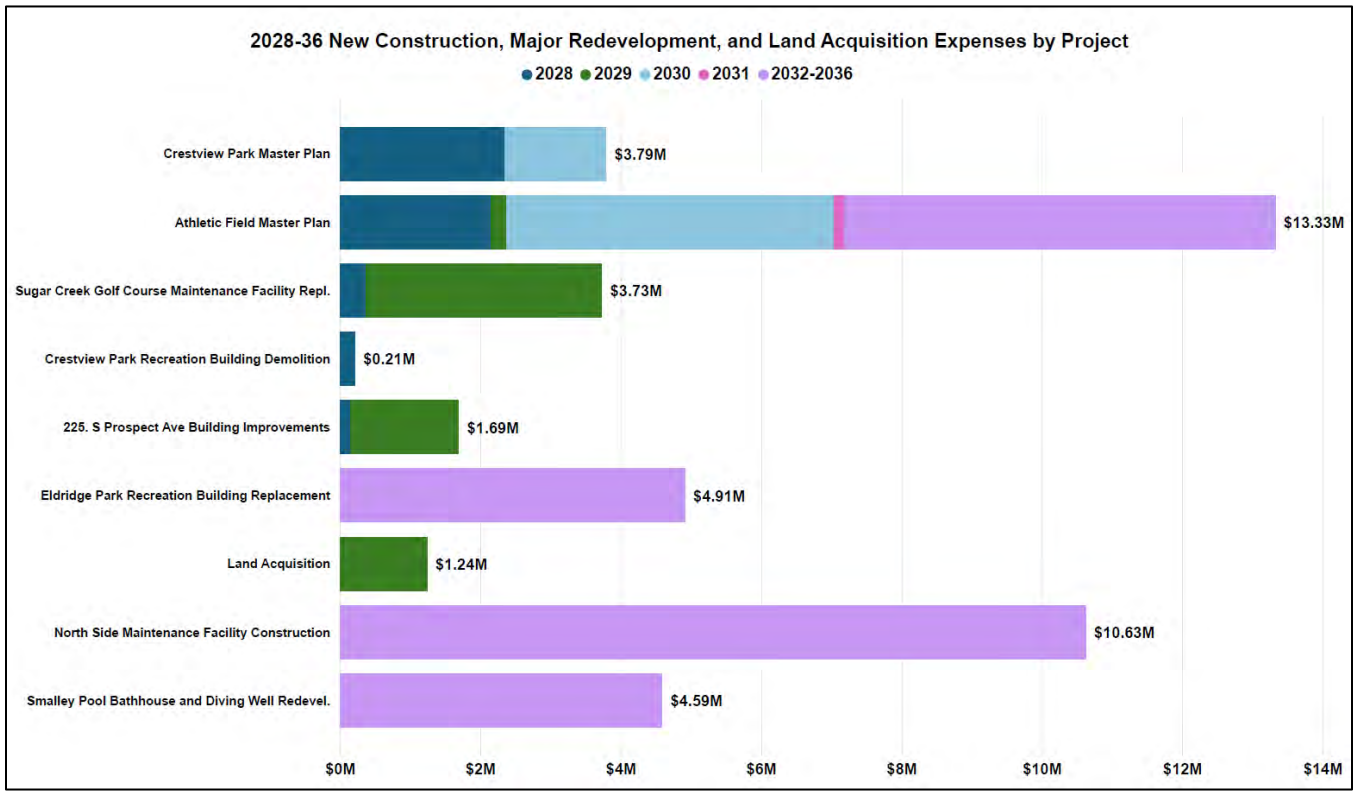
The chart on the next page illustrates the 2027-36 Long-range Capital Improvement Plan asset management project expenses by project category (excluding new construction, major redevelopment, and land acquisition project categories and contingency expenses). The project categories with the highest projected expenses from 2027 to 2036 are play areas ($8.6 million), athletic fields ($4.0 million), and mechanical systems ($3.9 million).



The chart below illustrates the total projected Asset Management expenses by year from 2027 to 2031. The highest projected project expenses ($5.25 million) are in 2028, which includes the proposed Berens Park Fields C & D Artificial Turf Replacement ($1,260,000), Eldridge Park West Playground and Basketball Court Replacement ($785,000), Eldridge Park Restroom Building Updates ($365,000), Sugar Creek Driving Range Netting Replacement ($332,000), and Courts Plus Building Automation System Replacement ($265,000). The next highest year of total projected project expenses is 2029 ($4.45 million), which includes the York Commons Playground Replacement ($651,000), East End Tennis and Basketball Court Replacement ($469,000), and East End Park Court Lighting Upgrades ($248,000).



The following chart illustrates new construction, major redevelopment, and land acquisition projects from 2028 to 2036 in the Long-range Capital Improvement Plan. These are large-scale projects proposed in future years of the capital plan (after 2027) that were primarily identified as future priorities in the Elevate Elmhurst Parks Plan.





2027-36 Long-Range Capital Plan Project Expenses by Project Category

Asset Management Project Categories	2027	2028	2029	2030	2031	2032-2036	TOTAL
Athletic Fields *(artificial turf replacement, field improvements, backstops, fences, dugouts)*	$ -	$ 1,260,000	$ 165,000	$ 306,000	$ 359,000	$ 1,870,000	$ 3,960,000
Building Exterior *(roofs, chimney, brickwork, painting, entrance areas, windows/doors, solar panels)*	$ 120,000	$ 292,000	$ 355,000	$ 414,000	$ 79,000	$ 160,000	$ 1,420,000
Building Interior *(building restoration, waterproofing, drapery, flooring, painting, ceilings, fixtures, amenity repairs, fire alarms)*	$ 100,000	$ 135,000	$ 161,000	$ 486,000	$ -	$ 250,000	$ 1,132,000
Fitness Equipment *(cardio, strength, fitness room/studio sound systems)*	$ -	$ 116,000	$ 117,000	$ 251,000	$ 211,000	$ 1,098,000	$ 1,793,000
Grounds Equipment *(mowers, trailers, specialized equipment)*	$ 229,000	$ 246,000	$ 282,000	$ 260,000	$ 331,000	$ 1,121,000	$ 2,469,000
Information Technology *(hardware, security equipment)*	$ -	$ -	$ 140,000	$ -	$ -	$ 111,000	$ 251,000
Landscaping and Bodies of Water *(bunker sand, ponds, gardens, drainage improvements, backfill and grading)*	$ -	$ 60,000	$ -	$ 353,000	$ -	$ 405,000	$ 818,000
Lighting *(decorative light replacement, LED retrofits, controllers, pole upgrades)*	$ -	$ -	$ 248,000	$ 421,000	$ 308,000	$ 1,098,000	$ 2,075,000
Mechanical Systems *(HVAC, boilers, hot water heater, exhaust fans, irrigation systems, generators, ice machine, lifts, heaters, elevators)*	$ 101,000	$ 387,000	$ 731,000	$ -	$ 1,066,000	$ 1,602,000	$ 3,887,000
Outdoor Athletic Courts *(basketball, tennis)*	$ 19,000	$ -	$ 469,000	$ 54,000	$ -	$ 371,000	$ 913,000
Outdoor Utility Structures *(restrooms, garages)*	$ -	$ 365,000	$ -	$ -	$ -	$ 152,000	$ 517,000
Park Amenities *(driving range netting, canoe launch, golf tees, signs, pitching machines, fencing, Safety Town upgrades, fountains)*	$ 52,000	$ 332,000	$ 45,000	$ 47,000	$ 246,000	$ 332,000	$ 1,054,000
Parking Lots *(repave, sealcoat)*	$ -	$ 321,000	$ -	$ 181,000	$ -	$ 138,000	$ 640,000
Play Areas *(playground replacement, soft surface replacement)*	$ 921,000	$ 785,000	$ 650,000	$ 648,000	$ 863,000	$ 4,697,000	$ 8,564,000
Pools and Spraygrounds *(heaters, spa, surface, pool liner, sand filter recoating, analyzer controllers, shade structures, stairs/railings, deck/lounge chairs)*	$ 531,000	$ 234,000	$ 471,000	$ 56,000	$ 44,000	$ 154,000	$ 1,490,000
Professional Services *(planning, assessments, engineering)*	$ 125,000	$ 53,000	$ 74,000	$ 96,000	$ 36,000	$ 108,000	$ 492,000
Trails, Paths and Bridges *(pave/sealcoat park and golf course paths/trails, bridge repair and replacement, sidewalk replacements)*	$ 409,000	$ 396,000	$ 234,000	$ 58,000	$ -	$ 816,000	$ 1,913,000
Vehicles *(trucks, vans, utility vehicles, pool vehicle)*	$ 114,000	$ 253,000	$ 310,000	$ 372,000	$ 49,000	$ 539,000	$ 1,637,000
Other *(tennis court sweeper)*	$ -	$ -	$ -	$ 10,000	$ -	$ -	$ 10,000
Sub Total - Asset Management, Equipment, and Technology Projects	$ 2,721,000	$ 5,235,000	$ 4,452,000	$ 4,013,000	$ 3,592,000	$ 15,022,000	$ 35,035,000

New Construction/Major Redevelopment/Land Acquisition Project Categories	2027	2028	2029	2030	2031	2032-2036	TOTAL
Land Acquisition	$ -	$ -	$ 1,239,000	$ -	$ -	$ -	$ 1,239,000
New Construction/Major Redevelopment Referendum Projects *(Wagner Community Center Construction, Wilder Park Bandshell Construction, Wilder Park Recreation Building Conversion (referendum expense portion)), and Prairie Path and Crestview Park Restroom Buildings Construction)*	$ 44,925,000	$ -	$ -	$ -	$ -	$ -	$ 44,925,000
New Construction/Major Redevelopment Non-referendum Projects *(Courts Plus Facility Assessment, Crestview Park Recreation Building Demolition, Crestview Park Master Plan Construction, Smalley Pool New Bathhouse and Diving Well, Eldridge Park Recreation Building Demolition and Replacement, Wager Community Center Electric Charging Stations, Wilder Park Recreation Building Conversion (non-referendum expense portion), Wilder Park South Master Plan Construction, Sugar Creek Maintenance Facility Replacement, Athletic Field Master Plan Implementation Projects, and New Northside Maintenance Facility Construction)*	$ 3,121,246	$ 5,226,000	$ 5,127,000	$ 6,110,000	$ 152,000	$ 26,263,000	$ 45,999,246
Sub Total - Future New Construction/Major Redevelopment/Land Acquisition	$ 48,046,246	$ 5,226,000	$ 6,366,000	$ 6,110,000	$ 152,000	$ 26,263,000	$ 92,163,246

Contingency	2027	2028	2029	2030	2031	2032-2036	TOTAL
Contingency	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000	$ 750,000
Sub Total - Contingency	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 375,000	$ 750,000

Grand Total	$ 50,842,246	$ 10,536,000	$ 10,893,000	$ 10,198,000	$ 3,819,000	$ 41,660,000	$ 127,948,246

2027-36 Long-Range Capital Plan Project Expenses by Location: Parks and Trails[1]

Asset Management	2027	2028	2029	2030	2031	2032-2036	TOTAL
Ben Allison Park	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ 15,000
Berens Park	$ 125,000	$ 1,260,000	$ 39,000	$ 475,000	$ -	$ 1,118,000	$ 3,017,000
Butterfield Park	$ -	$ -	$ -	$ 115,000	$ -	$ 1,503,000	$ 1,618,000
Canine Corner	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Centennial Park	$ -	$ -	$ -	$ 13,000	$ -	$ -	$ 13,000
Conrad Fischer Park	$ -	$ 2,000	$ -	$ -	$ -	$ 259,000	$ 261,000
Crescent Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Crestview Park	$ 513,000	$ -	$ -	$ -	$ -	$ -	$ 513,000
East End Park	$ -	$ 418,000	$ 752,000	$ 168,000	$ -	$ 1,517,000	$ 2,855,000
Eldridge Park	$ -	$ 1,004,000	$ -	$ 133,000	$ 246,000	$ 38,000	$ 1,421,000
Glos Memorial Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Golden Meadows Park	$ -	$ -	$ -	$ -	$ -	$ 398,000	$ 398,000
Jaycee Tot Lot	$ 408,000	$ -	$ -	$ -	$ -	$ -	$ 408,000
Kiwanis Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Maple Trail Woods	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Marjorie Davis Park	$ -	$ -	$ -	$ 956,000	$ -	$ -	$ 956,000
Pick Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Pioneer Park	$ -	$ -	$ -	$ -	$ -	$ 153,000	$ 153,000
Plunkett Park	$ -	$ 103,000	$ -	$ -	$ 576,000	$ 1,095,000	$ 1,774,000
Salt Creek Greenway Trail	$ -	$ -	$ -	$ -	$ -	$ 609,000	$ 609,000
Salt Creek Park	$ -	$ -	$ -	$ -	$ -	$ 380,000	$ 380,000
Sleepy Hollow Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sugar Creek Golf Course[1]	$ 300,000	$ 785,000	$ 234,000	$ 93,000	$ 615,000	$ 1,293,000	$ 3,320,000
Van Voorst Park	$ 84,000	$ -	$ -	$ -	$ 359,000	$ -	$ 443,000
Washington Park	$ 19,000	$ -	$ 45,000	$ -	$ -	$ 942,000	$ 1,006,000
Wild Meadows Park	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wild Meadows Trace	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wilder Park	$ -	$ -	$ -	$ -	$ 863,000	$ 170,000	$ 1,033,000
York Commons Park	$ 25,000	$ -	$ 816,000	$ -	$ -	$ 27,000	$ 868,000
Sub Total - Asset Management	$ 1,474,000	$ 3,572,000	$ 1,886,000	$ 1,953,000	$ 2,659,000	$ 9,517,000	$ 21,061,000

[1]Excludes Grounds Equipment, Technology, and Vehicle Capital Projects

Future New Construction/Major Redevelopment	2027	2028	2029	2030	2031	2032-2036	TOTAL
Crestview Restroom Building Planning and Construction (Elevate Elmhurst Parks)	$ 355,000	$ -	$ -	$ -	$ -	$ -	$ 355,000
Prairie Path Restroom Building Planning and Construction (Elevate Elmhurst Parks)	$ 355,000	$ -	$ -	$ -	$ -	$ -	$ 355,000
Wilder Park Bandshell A&E and Construction (Elevate Elmhurst Parks)	$ 1,815,000	$ -	$ -	$ -	$ -	$ -	$ 1,815,000
Sub Total - Parks Future New Construction/Major Redevelopment Referendum Projects	$ 2,525,000	$ -	$ -	$ -	$ -	$ -	$ 2,525,000
Berens Park Athletic Field Master Plan Implementation Projects (Elevate Elmhurst Parks) (Baseball Fields 1-4)	$ -	$ 2,155,000	$ -	$ -	$ -	$ -	$ 2,155,000
Butterfield Park Athletic Field Master Plan Implementation Projects (Elevate Elmhurst Parks)	$ -	$ -	$ -	$ -	$ -	$ 4,721,000	$ 4,721,000
Crestview Park Master Plan Implementation (Elevate Elmhurst Parks) (Phases 1, 2, 3, and Future)	$ 705,000	$ 2,346,000	$ -	$ 1,446,000	$ -	$ -	$ 4,497,000
Eldridge Park Athletic Field Master Plan Engineering and Implementation (Elevate Elmhurst Parks)	$ -	$ -	$ 221,000	$ 4,664,000	$ -	$ -	$ 4,885,000
Salt Creek Park Athletic Field Master Plan Engineering and Implementation (Elevate Elmhurst Parks)	$ -	$ -	$ -	$ -	$ 152,000	$ 1,415,000	$ 1,567,000
Wilder Park South Master Plan Planning and Construction (Elevate Elmhurst Parks)	$ 1,999,739	$ -	$ -	$ -	$ -	$ -	$ 1,999,739
Sub Total - Parks Future New Construction/Major Redevelopment Non-Referendum Projects	$ 2,704,739	$ 4,501,000	$ 221,000	$ 6,110,000	$ 152,000	$ 6,136,000	$ 19,824,739
Grand Total	$ 6,703,739	$ 8,073,000	$ 2,107,000	$ 8,063,000	$ 2,811,000	$ 15,653,000	$ 43,410,739

2027-36 Long-Range Capital Plan Project Expenses by Location: Facilities[1]

Asset Management	2027	2028	2029	2030	2031	2032-2036	TOTAL
225 S. Prospect Avenue (Wilder Park)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Administrative Office	$ -	$ 92,000	$ 110,000	$ 116,000	$ -	$ -	$ 318,000
Butterfield Park Recreation Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Courts Plus Fitness Center[1]	$ 424,000	$ 265,000	$ 799,000	$ 732,000	$ 182,000	$ 833,000	$ 3,235,000
Crestview Park Recreation Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -
East End Pool and Bathhouse	$ 120,000	$ -	$ 284,000	$ -	$ 44,000	$ -	$ 448,000
Eldridge Park Recreation Building	$ -	$ -	$ 24,000	$ -	$ -	$ -	$ 24,000
Horticultural Complex *(conservatory, propagation house, greenhouse)*	$ -	$ 68,000	$ 65,000	$ -	$ -	$ 250,000	$ 383,000
Kies Recreation Center	$ -	$ -	$ 278,000	$ 58,000	$ 79,000	$ -	$ 415,000
Non-District Location *(185 Industrial Drive, Ray Graham Association Community Learning Center)*	$ 100,000	$ -	$ -	$ -	$ -	$ -	$ 100,000
Park District Maintenance Facility	$ 48,000	$ -	$ -	$ -	$ -	$ -	$ 48,000
Safety Town (Wild Meadows Trace)	$ 52,000	$ -	$ -	$ -	$ -	$ -	$ 52,000
Smalley Pool and Bathhouse	$ -	$ 194,000	$ 88,000	$ 56,000	$ -	$ 48,000	$ 386,000
Sugar Creek Golf Course Clubhouse	$ 118,000	$ 29,000	$ 50,000	$ -	$ -	$ 119,000	$ 316,000
Sugar Creek Golf Course Maintenance Facility	$ -	$ -	$ -	$ -	$ -	$ -	$ -
The Depot	$ -	$ -	$ 19,000	$ 23,000	$ -	$ 17,000	$ 59,000
The Hub at Berens Park *(building, sprayground, batting cages, mini golf course)*	$ 10,000	$ 130,000	$ -	$ -	$ -	$ 82,000	$ 222,000
Wagner Community Center	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Wilder Mansion	$ 32,000	$ 280,000	$ -	$ 185,000	$ 36,000	$ 352,000	$ 885,000
Wilder Park Recreation Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sub Total - Asset Management	$ 904,000	$ 1,058,000	$ 1,717,000	$ 1,170,000	$ 341,000	$ 1,701,000	$ 6,891,000

[1]Excludes Equipment, Technology, and Vehicle Capital Projects.

Future New Construction/Major Redevelopment	2027	2028	2029	2030	2031	2032-2036	TOTAL
Wagner Community Center Planning and Construction (Elevate Elmhurst Parks)	$ 41,900,000	$ -	$ -	$ -	$ -	$ -	$ 41,900,000
Wilder Park Recreation Building Conversion to Restroom Building (Elevate Elmhurst Parks)	$ 500,000	$ -	$ -	$ -	$ -	$ -	$ 500,000
Sub Total - Facilities Future New Construction/Major Redevelopment Referendum Projects	$ 42,400,000	$ -	$ -	$ -	$ -	$ -	$ 42,400,000
225 S. Prospect Avenue Building Planning and Improvements (Elevate Elmhurst Parks)	$ -	$ 147,000	$ 1,544,000	$ -	$ -	$ -	$ 1,691,000
Courts Plus Fitness Center Facility Assessment (Elevate Elmhurst Parks)	$ 122,000	$ -	$ -	$ -	$ -	$ -	$ 122,000
Crestview Park Recreation Building Abatement and Demolition (Elevate Elmhurst Parks)	$ -	$ 211,000	$ -	$ -	$ -	$ -	$ 211,000
Eldridge Park Recreation Building Design and Replacement (Elevate Elmhurst Parks)	$ -	$ -	$ -	$ -	$ -	$ 4,914,000	$ 4,914,000
North Side Maintenance Facility Design and Construction (Elevate Elmhurst Parks)	$ -	$ -	$ -	$ -	$ -	$ 10,625,000	$ 10,625,000
Smalley Pool Bathhouse and Diving Well Redevelopment	$ -	$ -	$ -	$ -	$ -	$ 4,589,000	$ 4,589,000
Sugar Creek Golf Course Maintenance Facility Design and Replacement (Elevate Elmhurst Park)	$ -	$ 368,000	$ 3,363,000	$ -	$ -	$ -	$ 3,731,000
Wagner Community Center Vehicle Charging Stations	$ 13,000	$ -	$ -	$ -	$ -	$ -	$ 13,000
Wilder Park Recreation Building Conversion to Restroom (Non-referendum) (Elevate Elmhurst Parks)*	$ 281,507	$ -	$ -	$ -	$ -	$ -	$ 281,507
Sub Total - Facilities Future New Construction/Major Redevelopment Non-Referendum Projects	$ 416,507	$ 726,000	$ 4,907,000	$ -	$ -	$ 20,128,000	$ 26,177,507
Grand Total	$ 43,720,507	$ 1,784,000	$ 6,624,000	$ 1,170,000	$ 341,000	$ 21,829,000	$ 75,468,507

*Part of Wilder Park South Master Plan Implementation Planning and Construction

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Elevate Elmhurst Parks and ADA Transition Plans

Elevate Elmhurst Parks (EEP) Plan: In February 2024, the Board approved the EEP Plan, which updated the District's Comprehensive and Strategic Plans. The Plan provides long-term recommendations and direction for the coordinated development and maintenance of District parks and facilities, as well as potential future land expansion. Facilitated by a planning firm, the District gathered extensive community feedback in 2023 to develop the EEP Plan, including focus groups, open houses, a community survey, and website with multiple interactive engagement tools. The planning firm also conducted a needs assessment, which included an evaluation of District parks, facilities, and programs along with demographic, trend, and level of service analyses. The feedback collected and needs assessment data shaped the EEP Plan key findings and recommendations, which were utilized to develop an action plan that drives long-range planning, directs decision-making, and assists with allocating District resources.

Staff reviewed the EEP Plan recommended park and facility improvements to assess how they align with current replacement plans, determine which projects should be integrated into the District's Long-range Capital Improvement Plan (CIP), and prioritize these projects based on immediacy, feasibility, need, and available funding and resources. Annually, staff will continue to update the Long-range CIP to reflect EEP long-term strategy and findings so capital project priorities, timing, and funding meet community needs for the life of the EEP Plan.

By integrating EEP Plan recommendations into the CIP, the District makes a commitment toward addressing future development needs identified through an extensive independent assessment of parks, facilities, and programs along with community feedback. The recommendations serve as guidelines for the Board, which weighs economic feasibility and project timing when considering the implementation of recommended park and facility solutions. The Board and staff continue to assess financial realities to determine how to accomplish Plan priorities even with the passage of the referendum, including how to leverage the District's non-referendum debt capacity for issuing bonds to fund capital projects.

Americans with Disabilities Act (ADA) Transition Plan: In 2024, the District hired Accessibility Consultation and Training Services, Inc. to conduct an ADA accessibility audit to update the District's ADA Transition Plan. The Board approved the new ADA Transition Plan on October 14, 2024. Since the last plan was approved in 2011, staff addressed various barriers through both minor modifications and major construction projects for a total expenditure of $5.1 million. In the Long-range CIP, staff continue to identify and complete projects that need to be addressed to become ADA compliant to ensure they are considered and weighed appropriately as part of capital planning. Staff track when ADA projects are completed and make updates to the CIP as necessary to ensure it remains relevant.

Depreciation

Per Illinois State statute (70 ILCS 1205/4-4), budgetary basis of reporting states that expenses occur when cash is actually being disbursed. This definition indicates that cash outlay for a capital project would be an expense required for budgeting purposes. Depreciation Expense is used in financial reporting in accordance with Generally Accepted Accounting Principles (GAAP) and is not a disbursement of cash. Therefore, with the approval of the District's auditors, Lauterbach & Amen, budgeted expenses only include capital as an expense in the Budget & Appropriation Ordinance. The audited financial statements, which are reported using GAAP guidelines, continue to reflect depreciation expenses as required.



2027 BUDGET:
DEBT SERVICE OVERVIEW

Debt financing occurs when the District sells bonds or debt certificates to fund one-time capital expenditures that are part of the Long-range Capital Improvement Plan. In 2010, the Illinois General Assembly approved that the District's bonding authority could increase annually based on the Consumer Price Index. These funds provide the District with the ability to use long-term debt instruments and operating surpluses to finance large capital projects and repay outstanding debt rather than relying on funds needed to meet operating expenses. The District prepares detailed analysis of existing obligations, current and projected reserves and future liability levels before planning to issue new debt or refinance existing debt. In 2012, the District issued debt in the principal amount of $1,100,000 to purchase property located at 375 W. 1st Street to house the District's administrative offices. In 2017, the District issued debt in the principal amount of $4,310,000. Of the total amount, $2,650,000 was primarily used to finance the acquisition and initial site preparation of properties at 135 S. Palmer Drive, 447 W. Armitage Avenue, and 207 N. Hampshire Avenue. In addition, $1,660,000 was included in the issue to replace the District's annual rollover bond amounts for fiscal years 2018, 2019, and 2020 to be used for additional capital project spending and for the repayment of outstanding debt. In December 2019, the District issued bonds in the amount of $5,500,000 to purchase the Centennial Park property located at 155 E. St. Charles Road. Following voter approval of a referendum in November 2024, the District issued $85,735,000 in bonds in February 2025 to replace the Joanne B. Wagner Community Center (WCC), build a bandshell and permanent restrooms in Wilder Park, add permanent restrooms in Eldridge Park, Crestview Park, and along the Prairie Path, and convert a Berens Park field to artificial turf. Estimated principal and interest payments are included in the proposed budget's schedule of outstanding debt.

The District's current and proposed debt portfolio for 2027 is illustrated in the chart below:

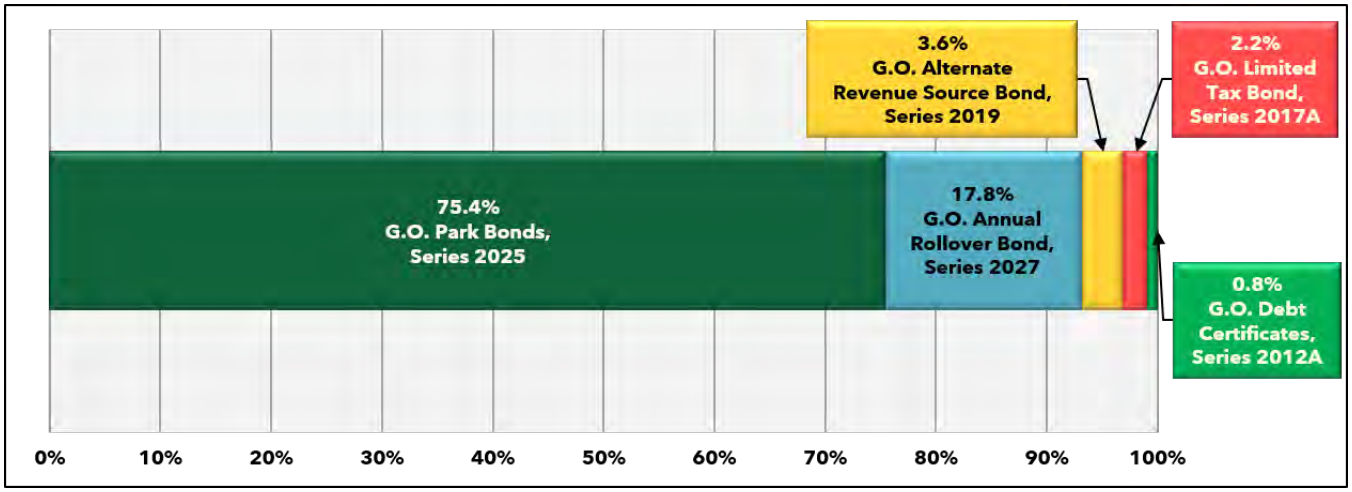
Outstanding Debt			
Bond Issue	**Funding Source**	**Total Principal & Interest Outstanding as of 12/31/2026**	**Total 2027 Principal & Interest Payment**
General Obligation Debt Certificates, Series 2012A			
Purchase of 375 W 1st Street Administrative Office	Annual Rollover Bond	330,000 26,950 356,950	55,000 7,425 62,425
General Obligation Limited Tax Bond, Series 2017A			
Land Acquisition: 135 Palmer Drive, 447 Armitage Avenue & 207 Hampshire Avenue	Debt Service Tax Levy	2,080,000 705,094 2,785,094	95,000 78,231 173,231
General Obligation Alternate Revenue Source Bond, Series 2019			
Purchase of 155 E St Charles Road Centennial Park	Annual Rollover Bond	4,620,000 1,883,750 6,503,750	135,000 147,600 282,600
General Obligation Park Bonds, Series 2025			
Wagner Community Center & Artificial Turf Field at Berens Park, Wilder Park Bandshell & Restrooms, Crestview Park Restrooms, Eldridge Park Restrooms, and Prairie Path Restrooms	Referendum Tax Levy	81,385,000 53,025,125 134,410,125	1,975,000 3,869,513 5,844,513
Proposed Debt for 2027			
General Obligation Annual Rollover Bond, Series 2027			
G.O. Debt Certificates, Series 2012A; G.O. Alternate Revenue Source Bond, Series 2019; and to fund capital improvements	Debt Service Tax Levy		1,369,746 8,384 1,378,130 [1]

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

2027 Proposed Debt Service Revenue

The 2027 bond payments of $7,749,282 detailed in the chart on the previous page (in the last column titled "Total 2027 Principal & Interest Payment") are budgeted in the Debt Service Fund along with bank and finance charges of $2,000 and legal fees of $8,000. Revenues in the Debt Service Fund to cover these payments are as follows:

- Taxes levied totaling $7,395,874 to pay the 2017A G.O. Limited Tax Bond used to acquire properties at 135 Palmer Drive, 447 Armitage Avenue, and 204 Hampshire Avenue, the 2025 G.O. Park Bonds used to replace the WCC; construction of a bandshell and permanent restrooms in Wilder Park; installation of permanent restrooms in Eldridge and Crestview Parks and along the Prairie Path; and the conversion of a Berens Park field to artificial turf, and the 2027 G.O. Annual Rollover Bond;
- G.O. Annual Rollover Bond proceeds of $1,378,130 for the G.O. Debt Certificates Series 2012A for the purchase of the Administrative Office at 375 W 1st Street and 2019 G.O. Ltd. Tax Bond for Centennial Park. Nearly all the remainder of Annual Rollover Bond proceeds will be recorded in Capital Improvement Fund revenue to fund various capital projects ($1,077,505 less interest).



Bond Rating

In 2022, Moody's Investor Services affirmed the Aa1 rating stating the District's "healthy fund balance, strong tax bolstered by healthy resident income and wealth levels and moderate debt and pension burdens." In 2025, representatives from Moody's Investor Services reviewed the District's operations through an analysis of financial information prior to the issuance of the 2025 $85.7 million G. O. Park Bonds. Moody's affirmed the District's Aa1 rating citing the District's "strong tax base and financial profile, balanced against an elevated debt burden relative to revenue." This maintained rating enables the District to acquire debt financing for infrastructure or major capital at a significant savings of interest.

Debt Limit

The legal debt limit as of December 31, 2026, for the District is 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately $107.4 million in legal debt limit. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or $21.5 million. Alternate revenue source bonds are not included in the computation of statutory indebtedness unless the taxes levied to pay for such bonds are in fact extended. The District's long-term debt outlook is stable as the District's percentage of outstanding debt, including the proposed annual rollover bond, is 79.3% of the total limit or $85,173,130 (total remaining available margin is $22,236,008) and for non-referendum General Obligation debt, the percentage of outstanding debt is 16.1% of the total limit or $3,458,130 (total remaining available margin is $18,023,698). The District's Aa1 rating from Moody's Investors Services illustrates that the District is within fiscally responsible debt levels. The chart below illustrates the legal debt margin calculations.

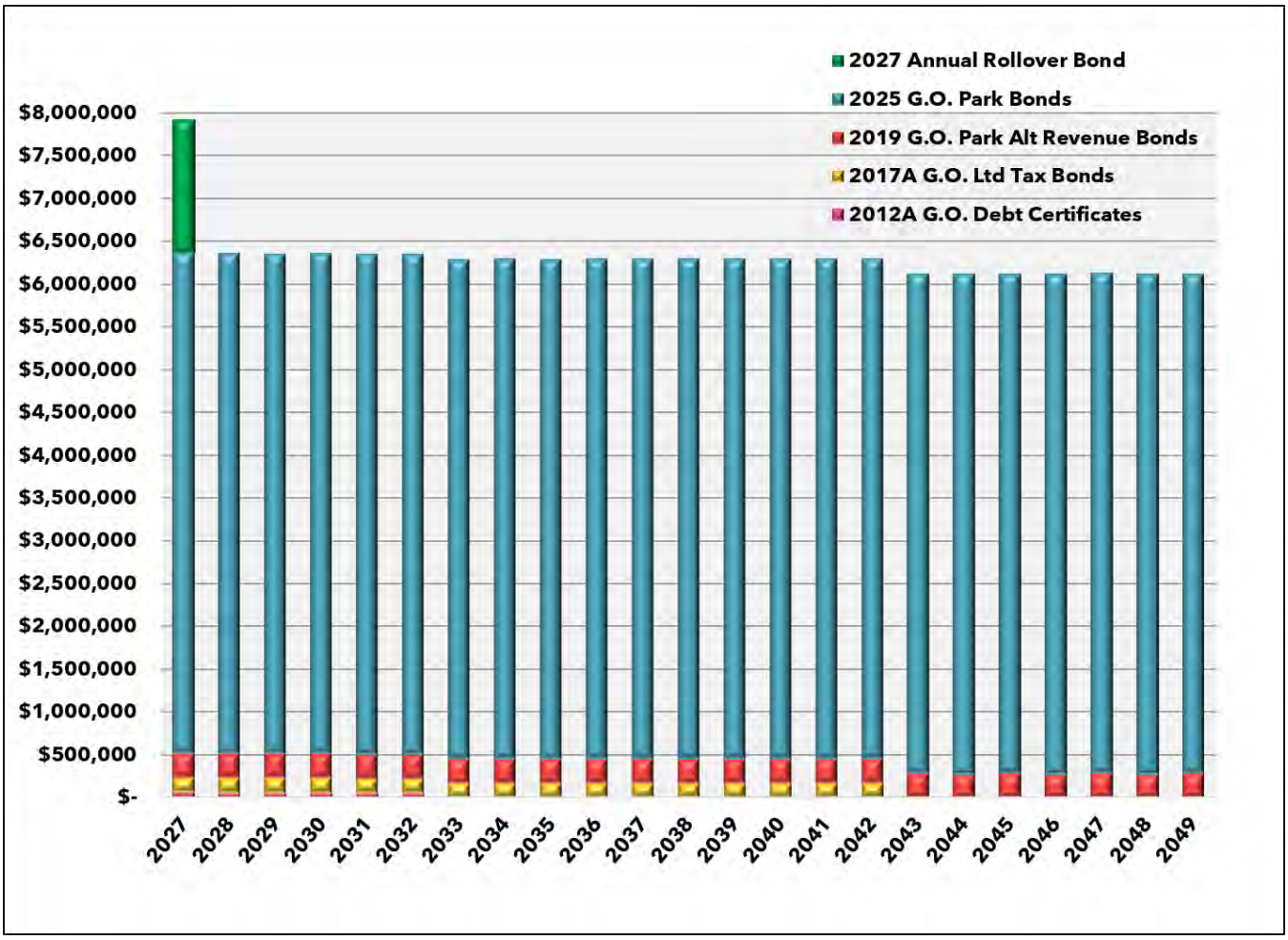
Estimated Legal Debt Margin Calculations
(as of December 31, 2026)

Tax Year 2025 EAV plus TIF EAV *(collectable calendar year 2026)*	3,735,970,012		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		21,481,828	
Statutory Debt Limit (2.875% of EAV)			107,409,138
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 11/01/32)	330,000		330,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	2,080,000	2,080,000	2,080,000
General Obligation Park Bonds, Series 2025 (due 12/15/49)	81,385,000		81,385,000
Annual Rollover, Series 2027	1,378,130	1,378,130	1,378,130
Total Outstanding Debt:	85,173,130	3,458,130	85,173,130
Total Available Legal Debt Margins:		18,023,698	22,236,008
Percentage of Debt Limit Committed		16.1%	79.3%



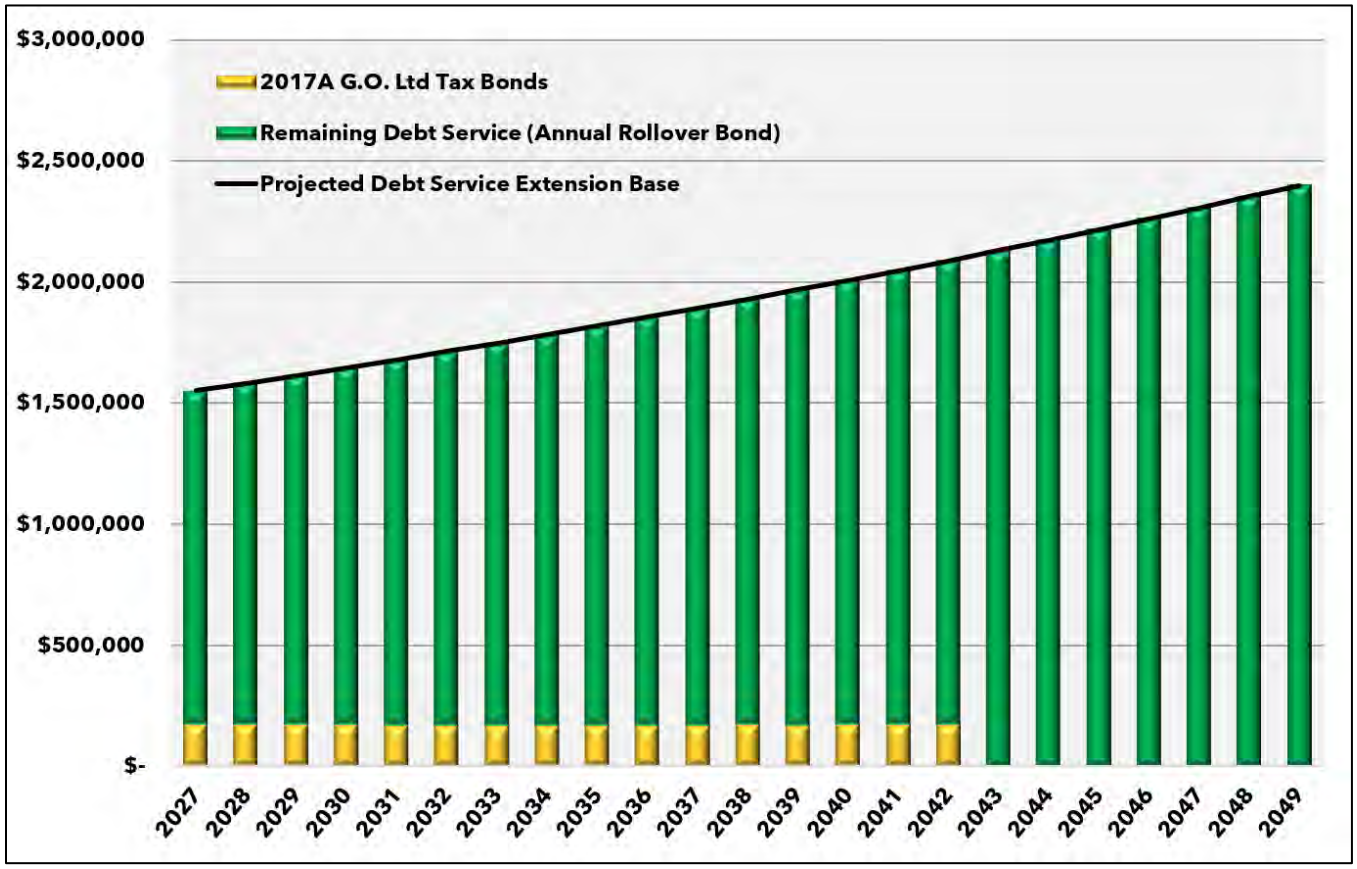
2027 BUDGET:
DEBT SERVICE OVERVIEW

This chart illustrates all four of the District's long-term debt instruments as detailed in the chart on page 217, as well as the proposed 2027 annual rollover bond issuance. The various instruments will mature and be fully paid in the following years: 2027, 2032, 2042, and 2049.



2027 BUDGET:
DEBT SERVICE OVERVIEW

This chart illustrates the District's projected long-term property tax funded debt service capacity combined with outstanding debt obligations required to be paid from the tax levy. As detailed, the District will have additional capacity to consider additional borrowing in future years in 2043 when the 2017A G.O. Limited Tax Bond is paid.



2027 BUDGET:
DEBT SERVICE OVERVIEW

This table illustrates the District's debt service requirements to maturity of all outstanding debt with the annual principal and interest payments listed separately for each outstanding bond issue:

DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	2012A G.O. Debt Certificates Issued $1,100,000 Interest: 0.60% - 2.50%		2017A G.O. Ltd Tax Land Acquistion Issued $4,310,000 Interest: 3.75% - 4.00%		2019 G.O. Park Alternate Revenue Bond Issue $5,500,000 Interest: 3.00% - 4.00%		2025 G.O. Park Bonds Issued $85,735,000 Interest: 4.13% - 5.00%		Totals	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2027	55,000	7,425	95,000	78,231	135,000	147,600	1,975,000	3,869,513	2,260,000	4,102,769
2028	55,000	6,325	100,000	74,431	140,000	142,200	2,075,000	3,770,763	2,370,000	3,993,719
2029	55,000	5,170	105,000	70,431	145,000	136,600	2,175,000	3,667,013	2,480,000	3,879,214
2030	55,000	3,960	110,000	66,231	155,000	130,800	2,285,000	3,558,263	2,605,000	3,759,254
2031	55,000	2,695	110,000	61,831	160,000	124,600	2,400,000	3,444,013	2,725,000	3,633,139
2032	55,000	1,375	115,000	57,431	165,000	118,200	2,520,000	3,324,013	2,855,000	3,501,019
2033			120,000	52,832	170,000	111,600	2,645,000	3,198,013	2,935,000	3,362,445
2034			125,000	48,032	175,000	106,500	2,780,000	3,065,763	3,080,000	3,220,295
2035			130,000	43,032	180,000	101,250	2,915,000	2,926,763	3,225,000	3,071,045
2036			135,000	37,832	185,000	95,850	3,065,000	2,781,013	3,385,000	2,914,695
2037			140,000	32,432	195,000	90,300	3,215,000	2,627,763	3,550,000	2,750,495
2038			150,000	26,832	200,000	84,450	3,375,000	2,467,013	3,725,000	2,578,295
2039			150,000	21,769	205,000	78,450	3,545,000	2,298,263	3,900,000	2,398,482
2040			160,000	16,706	210,000	72,300	3,725,000	2,121,013	4,095,000	2,210,019
2041			165,000	11,306	215,000	66,000	3,910,000	1,934,763	4,290,000	2,012,069
2042			170,000	5,738	225,000	59,550	4,105,000	1,739,263	4,500,000	1,804,551
2043					230,000	52,800	4,310,000	1,534,013	4,540,000	1,586,813
2044					235,000	45,900	4,525,000	1,318,513	4,760,000	1,364,413
2045					245,000	38,850	4,750,000	1,092,263	4,995,000	1,131,113
2046					250,000	31,500	4,950,000	896,325	5,200,000	927,825
2047					260,000	24,000	5,160,000	685,950	5,420,000	709,950
2048					265,000	16,200	5,375,000	466,650	5,640,000	482,850
2049					275,000	8,250	5,605,000	238,213	5,880,000	246,463
Total	**330,000**	**26,950**	**2,080,000**	**705,097**	**4,620,000**	**1,883,750**	**81,385,000**	**53,025,125**	**88,415,000**	**55,640,922**

2027 BUDGET:
DEBT SERVICE OVERVIEW

This table illustrates the District's debt service requirements to maturity of all outstanding debt, including the total annual payment for each outstanding bond issue:

DEBT SERVICE REQUIREMENTS TO MATURITY

Fiscal Year	2012A G.O. Debt Certificates Issued $1,100,000 Interest: 0.60% - 2.50%	2017A G.O. Ltd Tax Bonds Issued $4,310,000 Interest: 3.75% - 4.00%	2019 G.O. Park Alternate Revenue Bonds Issued $5,500,000 Interest: 3.00% - 4.00%	2025 G.O. Park Bonds Issued $85,735,000 Interest: 4.13% - 5.00%	Totals
2027	62,425	173,231	282,600	5,844,513	6,362,769
2028	61,325	174,431	282,200	5,845,763	6,363,719
2029	60,170	175,431	281,600	5,842,013	6,359,214
2030	58,960	176,231	285,800	5,843,263	6,364,254
2031	57,695	171,831	284,600	5,844,013	6,358,139
2032	56,375	172,431	283,200	5,844,013	6,356,019
2033		172,831	281,600	5,843,013	6,297,444
2034		173,031	281,500	5,845,763	6,300,294
2035		173,031	281,250	5,841,763	6,296,044
2036		172,831	280,850	5,846,013	6,299,694
2037		172,431	285,300	5,842,763	6,300,494
2038		176,831	284,450	5,842,013	6,303,294
2039		171,769	283,450	5,843,263	6,298,481
2040		176,706	282,300	5,846,013	6,305,019
2041		176,306	281,000	5,844,763	6,302,069
2042		175,738	284,550	5,844,263	6,304,550
2043			282,800	5,844,013	6,126,813
2044			280,900	5,843,513	6,124,413
2045			283,850	5,842,263	6,126,113
2046			281,500	5,846,325	6,127,825
2047			284,000	5,845,950	6,129,950
2048			281,200	5,841,650	6,122,850
2049			283,250	5,843,213	6,126,463
Principal	**330,000**	**2,080,000**	**4,620,000**	**81,385,000**	**88,415,000**
Interest	**26,950**	**705,094**	**1,883,750**	**53,025,125**	**55,640,919**
Total	**356,950**	**2,785,094**	**6,503,750**	**134,410,125**	**144,055,919**

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The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader with understanding some of the terms.

Accrual Basis: A method of accounting recording income and expenses when earned or incurred.

Aggregate Tax Extension: The total of the tax levy excluding Special Recreation Association and Bond and Interest.

Appropriation: An authorization for a specific period granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and to the time when it may be expended.

Assessed Valuation: A value established for real or personal property to use as a basis for levying property taxes. Illinois law requires real property to be assessed at 33-1/3 percent of fair cash value. (The County Assessor establishes property values.)

Assets: Property owned by a government.

Audit Fund: Accounts for the revenues and expenditures in connection with the annual financial audit mandated by State statute. The revenues are received from a specific property tax levy, which can only be used for this purpose.

Basis of Accounting: A term used when revenues, expenditures, transfers, assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made, regardless of the nature of the measurement, cash basis, modified accrual, or accrual basis.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date in the future (called the maturity date) together with periodic interest at a specified rate.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Budget: A fiscal plan showing estimated expenditures, revenue and service levels for a specific fiscal year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and Appropriation Ordinance: A legal document adopted by the Board authorizing expenditures.

Budget Calendar: A schedule of key dates or milestones the District follows in the preparation, adoption and administration of the budget.

Budget Surplus: The excess of budget receipts over expenses for a given year. The amount of the surplus is the difference between receipts and expenses.

Budgeted Staffing: Total work force expressed as Full-time Equivalent (FTE) positions. The FTE is calculated on 2,080 hours. For example, an employee working 40 hours per week for six months, or 960 hours, would be equivalent to 0.46 of a full-time position.

Budgetary Control: The level at which management must seek government body approval to amend the budget once it has been approved.

Capital Assets/Improvements: An acquisition or addition to fixed assets with a value of $5,000 or more, or an estimated useful life greater than five years. General categories commonly used include land, buildings, building improvements, machinery and equipment, and construction.

Capital Improvement Plan: A long-term plan for capital expenditures to provide physical improvements to be incurred over the next ten years. The plan is reviewed and amended annually.

Capital Improvement Budget: A separate budget from the operating budget. Items in the CIP are usually construction projects designed to improve the value of the government assets and are included in the first year of the ten-year Capital Improvement Plan. Examples of capital improvement projects include new buildings and equipment, and large-scale remodeling and redevelopment.

Capital Improvement Fund: A fund created to account for financial resources to be used for projects in the Capital Improvement Budget for that fiscal year. No taxes are levied specifically for this fund. Funds are provided primarily by transferring revenue from other funds, donations, and grants.

Capital Outlays: Expenditures for the acquisition, replacement, or improvement of capital assets.

Cash Management: Process of managing cash flows to pay for government services while investing temporary cash excesses to earn interest revenue. Refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds to achieve the balance of the highest interest and return, liquidity, and minimal risk with these temporary cash balances.

Comprehensive Plan: Long-range planning tool updated every five to ten years and developed through a community planning process. It provides direction regarding the development and acquisition of an agency's current and potential physical assets.

Consumer Price Index (CPI): A calculation of the average change in prices for goods and services purchased by consumers which is measured by the Bureau of Labor Statistics in the U.S. Department of Labor. A tax cap or the CPI, whichever is less, limits the annual property tax revenue received by the Park District.

Contingency: An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood, emergencies, federal mandates, increased expenditures, and similar eventualities.

Contractual Services: The amount budgeted and appropriated for departmental and functional operating services. This includes, but is not limited to, utilities, consultants and outside contractor services, audit fees, printing, insurance, and training.

Corporate Personal Property Replacement Tax: Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships, and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each local government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

DCEO: Illinois Department of Commerce and Economic Opportunity.

Debt Service: The District's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund: A fund used to account for and pay the principal, interest, and other fees on long-term debt, such as bonds.

Depreciation: The portion of the cost of a capital asset charged as an expense during a particular period. This is a process of estimating and recording the cost of use, and wear and tear of a fixed asset.

Effective Tax Rate: A measure of the property tax burden that reflects both the aggregate tax rate and the level of assessment.

Enterprise Fund: A fund used to account for operations that are self-supporting through user fees, similar to a private business.

Equalization: The application of making things the same in quantity, size, or degree throughout a place or group.

Equalization Factor (multiplier): The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

Equalized Assessed Valuation (EAV): The assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Exemption: The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

Expenditure: This term refers to the cost incurred to acquire goods or receive services regardless of when the expense is actually paid.

Expense Category: A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension: The actual amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

FICA Fund: Accounts for the revenues and expenditures associated with the obligation to make payments to the Social Security Administration for the employer portion of the FICA payroll tax. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the District's contributions on behalf of the District's employees. Expenditures are limited to payment of the employer portion of the FICA tax for non-enterprise salaries and wages of park district employees.

Fiscal Year (FY): The time period designating the beginning and ending period for recording financial transactions. Elmhurst Park District uses January 1 to December 31 as its fiscal year.

Fixed Assets: Assets of a long-term character that are intended to continue to be held or used, such as land, buildings, and equipment.

Full-time Equivalent Employees (FTE): A calculation of the number of full-time employees based on a 2,080-hour work year and includes full- and part-time staff.

Function: A major administrative division of the District that indicates overall management responsibility for an operation.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and fiduciary funds.

Fund Accounting: A governmental accounting system that is organized and operates on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reserved portions of fund balance are deducted to result in an "unreserved fund balance."

Gateway Special Recreation Association: An organization consisting of members whose function is to provide recreation services for persons with disabilities. The Park District is a contributing member to Gateway.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application but also detailed practices and procedures. The primary authoritative body on the application of GAAP for state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including but not limited to Park Services and Administrative Services.

General Obligation Bonds: Municipal Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes. The bonds are backed by the full faith and credit of the issuing entity.

Goals and Objectives: Describes plans a department or agency has for upcoming and future years to implement Strategic and Comprehensive Plan priorities. Goals identify intended end results but are often ongoing and may not be achieved in one year.

Governmental Accounting Standards Board (GASB): The ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

Government Finance Officers Association (GFOA): An association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local governments since its inception in 1906.

Governmental Fund Types: Funds used to account for the acquisition, use, and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Expendable assets are assigned to a particular governmental fund type according to the purposes for which they may or must be used. Current liabilities are assigned to the fund type from which they are to be paid. The difference between a fund's assets and liabilities is its fund balance. These funds focus on financial position and changes in it (sources, uses, and balances of resources) rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

Illinois Association of Park Districts (IAPD): A nonprofit service, research, and education organization representing park districts, forest preserves, conservation, and recreation agencies. The District is a member of IAPD.

Illinois Parks and Recreation Association (IPRA): A non-for-profit organization and public interest group whose goal is to provide training, networking, and outreach for Illinois park and recreation professionals. Several staff are active IPRA members.

IMRF Fund: Accounts for the revenues and expenditures associated with the Illinois Municipal Retirement Fund. The Illinois Municipal Retirement Fund is a Multiple-Employer Agent retirement plan in which the government participates. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the Park District's contributions to the Fund on behalf of the District's employees. Expenditures are limited to payment of the retirement plan contributions for non-enterprise salaries and wages excluding employee contributions.

Inclusion Costs: Expenses associated with the cost of providing reasonable accommodations to facilitate the participation of persons with disabilities in programs.

Income: A term used in proprietary fund type accounting to represent (1) revenues, or (2) the excess of revenues over expenses.

Infrastructure: Capital assets such as roads, bridges and water systems that have a longer life than most capital assets.

Interest Earnings: The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Investments: Securities or other assets acquired primarily to generate income or profit.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liabilities: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Liability Insurance Fund: Is used to account for the revenues and expenditures associated with the Park District's insurance and risk management activities. The revenues are received from a specific property tax levy.

Limiting Rate: The maximum extended tax rate that the aggregate tax extension may increase (5% or the increase in the Consumer Price Index (CPI), whichever is lower). The aggregate tax extension is the total of the tax levies excluding Special Recreation Association and Bond and Interest. The formula for deriving the limiting rate is prior year levy multiplied by the CPI or 5%, whichever is lower, divided by the prior year levy (with any % increase) less a credit for estimated new construction. See Property Tax Extension Limitation Law.

Long-Term Debt: Debt that matures more than one year after it is issued.

Maintenance: All materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land improvements.

Mission: Departmental mission describes the purpose of a department and how it supports the overall mission of the organization. The District's mission describes the core purpose of the organization and why it exists.

Modified Accrual Basis: An accounting method in which revenues are recognized when they are both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" means it will be collected within the current period or soon enough afterward to pay current-period liabilities. The District considers revenues available if they are collected within 60 days after year-end. Expenditures are generally recorded when the related liability is incurred. Exceptions include interest on general long-term debt, which is recorded when due, and certain compensated absences, claims, and judgments, which are recorded when they are expected to be paid with available financial resources.

Multiplier: See equalization factor.

Museum Fund: This fund accounts for revenues and expenditures related to the operation of the Wilder Park Conservatory and all utility and non-enterprise hospitality rental, meeting and community event expenses at Wilder Mansion.

National Recreation and Parks Association (NRPA): A non-profit organization and public interest group whose goal is to advocate for quality park and recreation opportunities nationally. The Park District is a member of NRPA.

Net Income: Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers over operating expenses, non-operating expenses, and operating transfers out.

Non-Referendum Bonds: General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

Operating Budget: A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses: Fund expenses that are directly related to the fund's primary service activities.

Ordinance: In its most common meaning, the term is used to designate the enactments of the legislative body of a local government. An ordinance is the equivalent of a municipal statute, passed by the body, for governing matters not already covered by federal or state law.

PARC: Park and Recreational Facility Construction Grant Program (PARC). The program provides grants to eligible local governments for acquisition, development, construction, rehabilitation or other capital improvements to park and recreational facilities.

Paving & Lighting Fund: Used for the purpose of constructing, maintaining and lighting streets/roadways/pathways within the areas maintained by the District.

PDRMA (Park District Risk Management Agency): An agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Performance Measures: A standard used to evaluate and communicate performance against expected results and to assist staff with determining organizational performance.

Priorities: Provide broad macro-oriented organizational direction for addressing the future vision of the organization.

Program: An instructional or functional activity.

Property Tax Extension Limitation Law: In July 1991, the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994, the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, part of the Property Tax Code (the "Property Tax Limitation Law"). This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum.

Property Tax Revenue: Revenue from a tax levied on the equalized assessed value (EAV) of real property.

Proprietary Fund Types: The classification used to account for a District's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses, and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

Public Act 87-17: The Property Tax Extension Limitation Law that imposed tax caps in Illinois counties, non-home rule municipalities, and special districts such as park and school districts.

Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

Prior Year's EAV: Equalized Assessed Valuation for the year prior to the year of the levy.

Recreation Fund: Used for establishing and accounting recreational programs such as sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics (excluding enterprise fund programs).

Referendum: A vote in which all the people in a country or an area are asked to give their opinion about or decide an important political or social question.

Referendum Fund: Used to account for the planning, design, and construction of all projects approved through the referendum.

Reserved Fund Balance: The fund balance that is not available for appropriation or is legally segregated for a special future use.

Revenue: Funds that the government receives or earns. Examples of revenue sources include taxes, sponsorships, advertising, program fees, and receipts from other governments, grants, shared revenues, and interest income.

Revenue Bonds: Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance, typically net income derived from the operation of the project or projects they finance.

Revenue Estimate: A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Salaries and Benefits: The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

Services: See Contractual Services.

Source of Revenue: Revenues are classified according to their source or point of origin (see Revenue).

Special Recreation Association Fund: Used to account for recreational programs and inclusionary services for Elmhurst residents with disabilities. This fund also includes membership in Gateway Special Recreation Association and improvements listed in the District's Americans with Disabilities Act (ADA) transition plan.

Special Revenue Funds: A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

Strategic Plan: Long-range planning tool updated every three years and developed through a community planning process. It provides direction regarding the agency's focus and activities.

Strategic Work Plan: The action plan for implementing long-range strategy with timelines and the positions/departments responsible for implementation.

Supplemental Appropriations: An appropriation enacted subsequent to a regular annual appropriations act, when the need for funds is too urgent to be postponed until the next regular annual appropriations act.

Supplemental Referendum Activity Fund: Used to account for the revenues and expenditures associated with referendum-related activities that are not tied to specific construction projects approved by the referendum.

Supplies: The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, building, ground, equipment and vehicle maintenance supplies, and other operating supplies.

Tactics: Specific programs, activities, projects, or actions an organization will undertake to meet strategic priorities, goals, and objectives.

Tax Base: The total value of all taxable real and personal property in the District as of January 1 of each year. The tax base represents net value after all exemptions.

Tax Caps: An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy: The total amount to be raised by general property taxes for operating and debt service purposes.

Tax Rate: The amount of tax stated in terms of a percentage of the tax base.

Tax Rate Limit: The maximum tax rate a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some tax levy rates are unlimited.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges such as membership charges.

Transmittal Letter: The opening section of the budget which provides the Board of Park Commissioners and the public with a general summary of the most important aspects of the budget and the views and recommendations of the Executive Director.

Truth in Taxation Act: Provides taxpayers with the means to check and review local government spending. It requires the Park Board of Commissioners publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.

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

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

Values: Statements that describe what is important in the way employees and customers are treated and relate to the internal culture of the organization.

Variance: Difference between the expected result and actual result.

Vision: The desired future of the organization.

