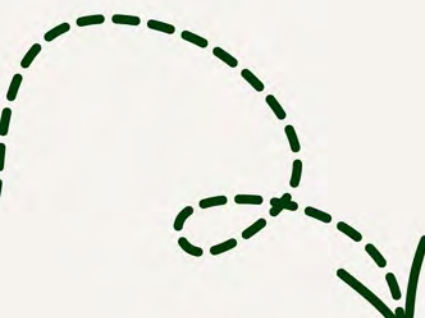




2026 Budget



THIS PAGE INTENTIONALLY LEFT BLANK

ELMHURST PARK DISTRICT

ELMHURST, IL

ANNUAL BUDGET

Fiscal Year - January 1 – December 31, 2026

ADMINISTRATIVE OFFICE

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

BOARD OF PARK COMMISSIONERS

Kevin Graf, President
Claire Kubiesa, Vice President
Meghan Scarsella
Tim Sheehan
Susan M. Smentek
Vince Spaeth
Carolyn Ubriaco

MANAGEMENT TEAM

James W. Rogers, Executive Director
Barbara Stembridge, Director of Finance
Laura Guttman, Director of Strategy & Planning
Daniel Payne, Assistant Director/Director of Parks
Julie Bruns, Director of Human Resources & Risk Management
Kari Felkamp, Director of Marketing & Communications
Angela Ferrentino, Director of Referendum Project Construction
Allison Hanchett, Director of Information Technology
Sarah Lagesse, Director of Recreation
Brian McDermott, Director of Special Use Facilities
Kristi Solberg, Director of Facilities
Nimfa S. Melesio, Executive Assistant



Our Mission

We enrich lives
while having fun!

Our Vision

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

ELEVATE
ELMHURST PARKS
mapping our future

Value

Belonging

Value

Fun

Value

Community
Focused

Value

Integrity

Value

Customer
Service
Excellence

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, 2025. 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 2026 budget document will be submitted to GFOA to determine its eligibility for the award in 2026.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Elmhurst Park District
Illinois**

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

THIS PAGE INTENTIONALLY LEFT BLANK

The 2026 Budget document is organized into sections, each marked by a tab. The following overview explains the information contained behind each tab, with bold headings representing the individual sections.

Section 1: Transmittal Letter: provides an overview of the 2026 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: discusses the Elevate Elmhurst Parks and Long-range Financial Plans, including how these tools guide the 2026 Budget and lay the groundwork for future decision making. Includes an assessment of cash and investment targets, fund balances, and an overview of personnel trends, expenses, and staffing levels.

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: expenditures are presented according to the District's major functional areas rather than by Fund and includes functional area missions, responsibilities, 2025 accomplishments, 2026 work plan, budget highlights, future outlook, and performance measures. The functional areas are Administration, Finance, Marketing & Communications, Human Resources & Risk Management, Information Technology, Parks, Facilities, Recreation, Special Use Facilities, and Sugar Creek Golf Course. Transfer, capital, and debt expenditures are not presented in this section.

Section 8: Long Range Capital Plan and 2026 Capital Budget: summary of the long-range capital plan, details proposed 2026 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: definition of words used throughout the document, including technical terms, acronyms, and words specific to government finance, and park and recreation agencies.

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

THIS PAGE INTENTIONALLY LEFT BLANK

Reader's Guide	7
Section 1: Transmittal Letter	11
Section 2: Budget Summary and District and Community Profile	21
Summary Charts and Overview	21
District and Community Profile	30
Section 3: Long-range and Organizational Planning	39
Elevate Elmhurst Parks Plan	39
Performance Measurement	45
Long-range Budget Plan	47
Cash and Investments and Fund Balance Analysis	50
Personnel Summary	53
Organizational Chart	57
Section 4: Budget Process and Financial Policies	59
Budget Process and Reporting Requirements	59
Basis of Budgeting	60
Budget Calendar	60
Budget Policies	61
Revenue Policies	63
Expenditure Policies	64
Fund Balance Policies	64
Cash and Investment Reserve Policies	65
Capital Improvement Policies	67
Debt Policies	68
Cash Management (Investments) Policies	69
Capital Assets Policies	69
Financial Reporting Policies	69
Fund Structure	70
Section 5: Fund Summary	73
Summary	73
Basis of Presentation – Fund Accounting	75
General Fund (includes IMRF, FICA, Liability, and Audit)	77
Recreation Fund (includes Museum and Special Rec. Assoc.)	83
Debt Service Fund	88
Capital Improvement Fund (includes Supplemental Referendum Activity, Paving & Lighting, and Referendum)	89
Sugar Creek Golf Course Fund	93
2026 Budget Interfund Transfer Summary	95

Section 6: Revenue Analysis	97
Summary	97
Taxes (Property and Corporate Replacement)	100
Advertising, Donations, and Sponsorships	110
Grants	111
Program Fees	112
Rentals and Leases	114
Daily Uses, Memberships, and Passes	115
Merchandise Sales	118
Transfers	119
Bond Proceeds, Insurance Proceeds and Disposal of Fixed Assets	120
Interest	121
 Section 7: Expenditures by Function	 123
Summary	123
Administration	125
Finance	131
Marketing & Communications	134
Human Resources & Risk Management	137
Information Technology	140
Parks	143
Facilities	147
Recreation	151
Special Use Facilities	155
Sugar Creek Golf Course	159
 Section 8: Long Range Capital Improvement Plan and 2026 Capital Budget	 163
Capital Planning Process	163
2026 Capital Budget Project, Contingency, and Revenue Overview	165
2026 Capital Budget Expenses by Project Type	183
Impact of Capital Projects on the Operating Budget	185
Five-Year Comparison of Capital Expenses	187
2026-35 Long-range Improvement Capital Plan Summary by Project Category, Park, and Facility	187
Elevate Elmhurst Parks and ADA Transition Plans	195
Depreciation	195
 Section 9: Debt Service Overview	 197
Outstanding Debt	197
2026 Proposed Debt Service Revenue	198
Bond Rating	198
Debt Limit	199
Debt Service Requirements to Maturity and Summary of Bonds	203
 Section 10: Glossary	 205



November 10, 2025

Board of Park Commissioners
Elmhurst Park District
Elmhurst, Illinois

Honorable Commissioners,

I am pleased to present for your consideration the Elmhurst Park District's (District) proposed 2026 Budget for the District's 106th fiscal year beginning January 1, 2026, and ending December 31, 2026. 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 39 and 163. 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. After this review, the proposed Budget document is prepared and distributed to the Board in early November for review and analysis in concert with staff's formal presentations on October 27 and November 10, 2025, and the Board's anticipated approval of the Budget and Appropriation Ordinance on December 8, 2025.

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 2025 and also received GFOA's "outstanding" recognition for the capital budget section in 2025. In the proposed 2026 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.

375 W. 1st Street Elmhurst, Illinois 60126 P: (630) 993-8900 www.epd.org

Kevin Graf Claire Kubiesa Meghan Scarsella Tim Sheehan Susan M. Smentek Vince Spaeth Carolyn Ubriaco

2026 Budget Summary

In formulating the annual budget, staff analyze a significant amount of data to project the next fiscal year revenues and expenditures. Staff review historical and current revenue and expenditure trends, potential new projects and initiatives, current economic conditions, relevant changes in the law, and numerous other factors impacting the budget. Some items, particularly recurring expenses or stable revenues, are relatively easy to predict or control. Other items are more volatile and can fluctuate greatly depending on local and national conditions. The District's overall philosophy is to project revenues and expenses conservatively and use sound financial planning to achieve the Board's priorities, including leveraging existing reserves to maintain assets, and taking steps and allocating resources to address competition, attract and retain customers, and provide a balanced level of services and programs expected by the community. Furthermore, staff recognize that to ensure long-term financial sustainability, the District must proactively divest in those programs and services with declining participation while allocating additional resources in areas with potential growth. In 2026, the District has the fiscal agility to utilize reserves to address capital project needs, grow non-tax revenue, ensure adequate staffing, and undertake key Elevate Elmhurst Parks Plan initiatives to successfully meet the District's mission and achieve the vision.

To remain economically stable, the District's long-term Financial Plan and the 2026 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 *2026 Budget Summary by Fund* chart below, staff project the total 2026 Budget will have a deficit of \$53,142,317 (see Net Column) due to using \$55,081,701 from reserves in the General, Recreation, Special Recreation Association, Museum, Sugar Creek Golf Course, Paving & Lighting, Debt, and Referendum Funds for capital projects (see Cash & Investment Spend Down column). This intentional spend down is partially offset with an overall net operating surplus¹ of \$911,234 resulting from operating surpluses in the General, Recreation, Special Recreation Association, 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 following chart illustrates 2026 projected revenues and expenditures for the operating, debt and capital budgets and overall total budget.

2026 Budget Summary by Fund

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

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

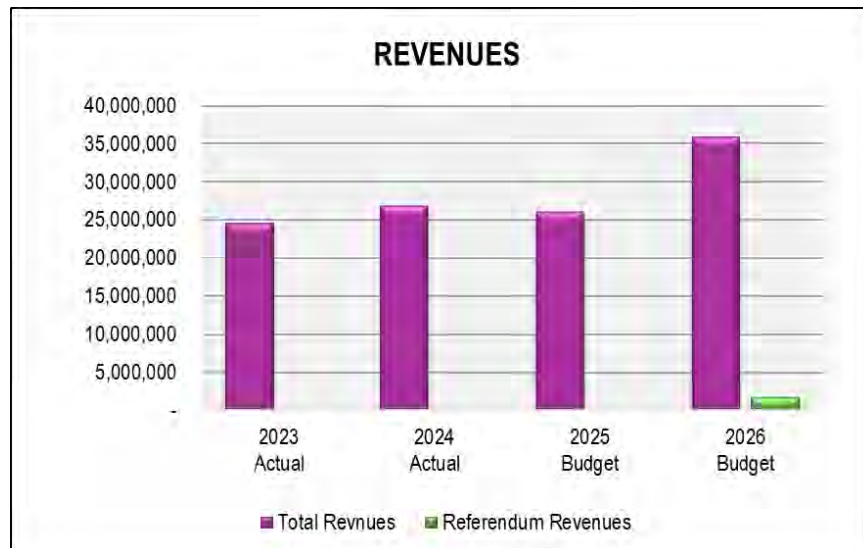
Revenue

Total proposed 2026 revenue for all funds is \$37,512,656, an increase of 44.2% as compared to the 2025 Budget and a 33.4% increase over 2024 actual revenue. The overall increase in 2026 Budget revenue as compared to the 2025 Budget and 2024 Actual revenue is primarily attributable to property tax receipts and interest income related to the referendum, as well as transfers from cash and investments in operating funds to fund capital improvement projects.

The following *Four-year Summary of Revenue by Fund* chart (along with the accompanying graph) provides comparisons of 2023 Actual, 2024 Actual, 2025 Approved Budget, and 2026 Projected Budget revenues by fund and illustrates the amount and percent change of revenues for the 2026 Proposed Budget as compared to the 2025 Approved Budget by fund. For 2026, 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 73 and Revenue Analysis section on page 97.

Four-year Summary of Revenue by Fund

Fund/Fund	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
General Fund	5,127,700	5,214,158	5,223,618	5,315,536	91,918	1.8%
IMRF Fund	363,873	55,351	280,000	426,420	146,420	52.3%
FICA Fund	493,177	757,532	756,800	855,145	98,345	13.0%
Liability Fund	329,252	373,074	299,780	442,503	142,723	47.6%
Audit Fund	180	60,008	59,600	62,423	2,823	4.7%
Recreation Fund	10,986,226	11,465,234	12,912,687	12,581,423	(331,264)	-2.6%
Special Recreation Association Fund	814,500	716,340	715,119	697,993	(17,126)	-2.4%
Museum Fund	325,756	350,319	348,900	385,643	36,743	10.5%
Sugar Creek Golf Course Fund	1,641,264	1,422,175	1,378,797	1,459,614	80,817	5.9%
Total Operating Budget	20,081,928	20,414,192	21,975,301	22,226,700	251,399	1.1%
Debt Service Fund	1,378,070	1,440,860	1,474,003	7,464,110	5,990,107	406.4%
Capital Improvement Fund	2,816,468	4,698,547	2,350,646	5,930,960	3,580,314	152.3%
Paving & Lighting Fund	247,072	294,899	215,229	193,401	(21,828)	-10.1%
Total Debt & Capital Budget	4,441,610	6,434,306	4,039,878	13,588,471	9,548,593	236.4%
Total Operating, Debt & Capital Budget	24,523,539	26,848,498	26,015,179	35,815,171	9,799,992	37.7%
Supplemental Referendum Activity Fund	-	-	-	1,697,485	1,697,485	>100.0%
Referendum Fund	-	-	-	-	-	0.0%
Total Referendum Budget	-	-	-	1,697,485	1,697,485	>100.0%
Grand Total Budget	24,523,539	26,848,498	26,015,179	37,512,656	11,497,477	44.2%



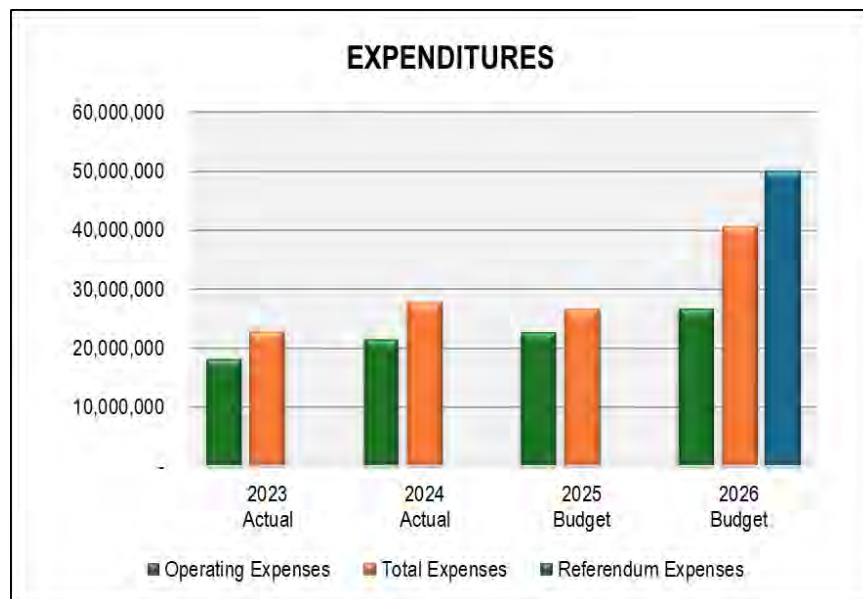
Expenditures

Total proposed 2026 expenditures for all funds are \$90,654,973, a 238.7% increase as compared to the 2025 Budget and a 45.0% increase as compared to 2024 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 73 and the Expenditures by Function section on page 123.

The following Four-year Summary of Expenditures by Fund chart (and accompanying graph) provides comparisons of 2023 Actual, 2024 Actual, 2025 Approved Budget, and 2026 Projected Budget expenditures by fund. For 2026, 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 2026 Projected Budget as compared to the 2025 Approved Budget by fund.

Four-year Summary of Expenditures by Fund

Fund/Fund	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
General Fund	4,146,728	5,130,260	5,697,683	6,751,999	1,054,316	18.5%
IMRF Fund	282,932	300,003	389,009	425,094	36,085	9.3%
FICA Fund	558,684	639,826	812,840	853,673	40,833	5.0%
Liability Fund	304,656	369,187	399,848	443,268	43,420	10.9%
Audit Fund	52,622	52,345	58,842	62,931	4,089	6.9%
Recreation	10,831,304	12,155,756	12,999,929	15,031,432	2,031,503	15.6%
Special Recreation Association Fund	701,267	1,347,593	745,239	1,198,714	453,475	60.8%
Museum Fund	399,401	337,867	350,302	406,968	56,666	16.2%
Sugar Creek Golf Course Fund	1,097,304	1,273,667	1,336,592	1,510,983	174,391	13.0%
Total Operating Budget	18,374,899	21,606,506	22,790,284	26,685,062	3,894,778	17.1%
Debt Service Fund	1,375,324	1,420,479	1,474,003	7,576,595	6,102,592	414.0%
Capital Improvement Fund	3,048,295	4,764,330	2,343,146	5,779,560	3,436,414	146.7%
Paving & Lighting Fund	220,376	124,876	157,205	448,040	290,835	185.0%
Total Debt & Capital Budget	4,643,996	6,309,685	3,974,354	13,804,195	9,829,841	247.3%
Total Operating, Debt & Capital Budget	23,018,894	27,916,190	26,764,638	40,489,257	13,724,619	51.3%
Supplemental Referendum Activity Fund	-	-	-	870,466	870,466	>100.0%
Referendum Fund	-	-	-	49,295,250	49,295,250	>100.0%
Total Referendum Budget	-	-	-	50,165,716	50,165,716	>100.0%
Grand Total Budget	23,018,894	27,916,190	26,764,638	90,654,973	63,890,335	238.7%
Net	1,504,644	(1,067,692)	(749,459)	(53,142,317)	(52,392,858)	6990.8%



Significant Budget Issues, Trends and Highlights

This section highlights the key factors that guided and influenced the development of the 2026 Budget.

Referendum

Last year, when the 2025 budget was presented to the Board and community unofficial election results indicated that a majority of Elmhurst Park District voters answered “yes” on a referendum question on the November 5, 2024, general election ballot to issue \$89,950,000 in general obligation park bonds. The ballot initiative ultimately received 58% approval from voters and will enable the District to replace the Wagner Community Center, which was built in the 1950s as an elementary school, and build a new facility that will serve all ages, provide new recreational opportunities, and reduce wait lists. It will also fund a bandshell in Wilder Park with restroom, year-round heated restrooms at Eldridge, and Crestview Parks as well as along the Prairie Path, and the conversion of a grass field to artificial turf at Berens Park

As a result, the District's ability to meet the recreational needs of the community will significantly be enhanced as it embarks on a period of transformative change over the next three to five years. For the proposed 2026 budget and when developing future year budgets, the new projects will impact all aspects of the District's operations including, but not limited to, programming, staffing, operations and finances. These changes to the District's budget and operations will be phased over the course of the next few years as the referendum projects are built and opened. Most of the changes will begin in 2027 due to the opening of the new Wagner Community Center (largest of the referendum projects), bandshell in Wilder Park and artificial turf field in Berens Park and continue into 2028 as the District embarks on the first full year of operations of the new facilities. In 2026, the Elevate Elmhurst Parks Strategic Work Plan includes tactics for creating a comprehensive operating and financial plan for the new Wagner Community Center focused on programming, administration, and maintenance and one for supporting the successful operation and programming of the Wilder Park bandshell.

In the 2026 budget, some of the significant changes include millions of dollars of referendum related expenditures related to project construction. To account for these expenditures, two new funds were created in the District's chart of accounts. These Funds allow for a separate tracking of referendum-related expenditures to ensure accountability to taxpayers and the Board along with continued tracking and comparison of prior years and future expenditures in the District's traditional budget structure.

Following referendum passage, the District issued and sold general obligation bonds in the first quarter of 2025 and then subsequently invested the proceeds. As a result, the bottom line of the 2026 budget shows a significant deficit position as tens of millions of dollars of spending on referendum construction projects will be funded through cash and investment reserves from the referendum bond sale proceeds. This will continue into the 2027 budget as the projects advance toward completion.

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 the 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 2025 budget to allocate adequate resources to address Plan priorities. To develop the proposed 2026 SWP tactics, staff critically reviewed the District's progress towards completing 2025 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the EEP Plan. The Board reviewed (August 11, 2025) and reached

preliminary consensus (August 25, 2025) on the proposed 2026 SWP tactics for 2026 capital budget, operating budget and work planning.

The 2026 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 2026 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 2026 SWP reflects the following tactics that address the Plan's six Priorities:

- **Invigorated Parks:** complete Prairie Path restroom building construction; complete design development and begin construction of Wilder Park bandshell with restrooms; begin converting a grass field to artificial turf at Berens Park; begin Crestview Park Master Plan Phase 1 implementation, including replacing playground and constructing restroom building; replace Berens Park tennis courts; redevelop Berens Park mini golf site; execute Plunkett Park ball diamond and paving improvements; and develop Jaycee Tot Lot master plan
- **Vibrant Facilities:** continue new Wagner Community Center construction and complete American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) audit for Courts Plus
- **Dynamic Offerings:** optimize program offerings and scheduling to improve fill rate across all programs; assess program age segmentation and create action plan to drive future program planning; begin offering programs at Canine Corner; explore options to expand maximum number of Rec Station registrants; expand wellness offerings for all ages; and add new programs or special events that promote adult recreation and involvement
- **Engaged Community:** continue communicating referendum implementation progress and engage with community about projects; begin review of existing partnership agreements; and identify and seek new partners
- **Stronger Finances:** develop operating plans and budgets to successfully operate the new Wagner Community Center and Wilder Park bandshell; begin updating cost recovery model; complete evaluation of long-term bonding capability to leverage debt capacity for funding capital projects; seek alternate revenue to offset Elevate Elmhurst Parks capital project costs; convert 50% of toggle light switches to automatic light switches; and update lighting at Eldridge and Wilder Parks and Prairie Path to LED
- **Thriving Culture:** offer trainings to assist employees with addressing training plans; host quarterly virtual "Ask HR" sessions for both supervisory and non-supervisory staff; and provide training and resources on the District's Values to further a Values-based culture

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 2026 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 the impacts of the referendum that lie ahead, it is important to acknowledge the current economic climate. As noted by the Wall Street Journal on June 24, 2025, "Recent gyrations in policy and global events have left economists and consumers in a state of confusion," describing the U.S. economy as one marked by "pervasive uncertainty." Additionally, the impacts of the federal government shutdown, new tariffs and trade wars have unsettled financial markets and raised fears of an economic downturn. On the local level, however, the Equalized Assessed Value (EAV) of property within the District increased for the tenth consecutive year, by a very robust 12.1% in 2024.

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 outcome of the referendum, 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 2025 tax levy is recommended to increase by 3.62%. The increased revenue will help drive how the budget impacts surplus funds (reserves) and what is available to fund the Capital Improvement Plan, operations, and future debt (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 \$911,234 into the 2026 Budget as noted earlier in this section.

Through continued careful planning and taking advantage of opportunities to maximize resources, the Board will sustain reserves at fiscally responsible levels to meet emergency operating needs. For example, the projections for cash and investments available on December 31, 2025, and 2026 provide more than five months of savings based on the District's average operational spending per month. For a detailed analysis and explanation of District Cash and Investments and Fund Balances, see page 50-52 and the Capital Improvement Policy on page 67.

Long-range Financial and Capital Improvement Plans

The proposed 2026 Budget includes a five-year financial forecast and ten-year long-range capital improvement plan projections to support informed decision-making by the Board and on behalf of the community (see page 47 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 (\$34.5 million in asset management, equipment, and technology improvements and \$102.2 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 2026 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 2026, non-tax revenues are projected to increase and staff proposes capital project spending of \$56,577,050 as compared to \$3,046,470 in the 2025 Budget. This 1,757.1% increase of \$53,530,580 is primarily due to EEP referendum construction projects, including continued construction of the new Wagner Community Center (\$46,557,750) and planning and construction of the new Wilder Park bandshell and restrooms (\$1,337,500). The proposed Berens Park Tennis Courts Replacement (\$1,643,300), Crestview Park Master Plan Phase 1 Implementation (\$1,326,500), and Plunkett Park Baseball and Paving Improvements (\$1,410,000) are also contributing to the 2026 capital budget increase.

In accordance with the District's long-term financial planning, staff recommend using reserves, property tax revenue, debt proceeds, grant funds, and athletic field group member user fees to fund thirty-six (36) projects. Seven of these projects (90.2%) address new construction or major redevelopment (\$51,045,750), including the referendum projects. Twenty of these projects (2.6%) are dedicated to asset management (\$1,484,00) and include replacing or rehabilitating existing facilities/equipment beyond or nearing the end of their useful life. Six projects (6.8%) are upgrades to current assets (\$3,853,400), which include adding capacity, new features, or innovations, and three projects (0.2%) are for planning potential future capital projects (\$118,900). The proposed capital budget also includes \$75,000 for contingency expenses (0.1%) if there are 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 165 is an overview of the 2026 Capital Budget and 2026-35 Long-Range Capital Plan and page 197 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 2024 by 12.1% to \$3,540,012,410 from the prior year of \$3,157,373,141. For the 2025 levy, use of the three-year prior average change in EAV results in a projected increase in 2025 of approximately 7.06% in EAV. Total new construction is estimated at approximately \$25,954,031, 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, 2024, is 2.9%.

Based upon those assumptions, the District's limiting rate (excluding Special Recreation Association (SRA) and Bond and Interest (Debt Service) Funds) is calculated at 0.2331. After calculating the levy using this rate, the total increase would equate to \$308,408 in additional tax dollars, excluding any changes to the SRA and Debt Service Funds. This increase will assist in funding the following operating expenditures in the proposed 2026 Budget:

- District contributions to employee health care premiums to remain competitive in the employment market for both retention and recruitment;
- Inflationary cost increases that continue to affect many budget line items (inflation for the 12-month period ending December 31, 2024, is 2.9%);
- Adequate funds for current and future required preventive maintenance of the District's capital assets (projected at nearly \$34.5 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 2026 Budget, non-tax revenues are projected to be just below the policy target, accounting for 54.5% of total revenues (as compared to 52.7% in 2024). This is attributable, in part, to conservative budgeting of recreation program fee revenues due to the potential of decreased enrollment during the Wagner Community Center closure during construction.

Staffing Changes

The proposed 2026 work plan does not recommend the creation of any new full-time positions. Overall staffing expenditures in the 2026 Budget are proposed to increase by \$580,657 (5.2%) as compared to 2025 primarily due to merit increases to recognize the contributions of all District staff (full-time, part-time, and seasonal). Full-time equivalents (FTEs) included in the 2026 Budget show a slight increase of 1.8%, mostly due to growth in racquet sports programming (both tennis and pickleball).

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 following efforts included in the proposed EEP 2026 SWP tactics.

- provide trainings to assist employees in implementing their individual training plans;
- host quarterly virtual "Ask HR" sessions for both supervisory and non-supervisory staff; and
- provide training and resources on the District's Values to further a Values-based culture.

Conclusion

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

The proposed budget for the District's 106th 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 2026 Budget, and we look forward to your questions and comments.

Thank you,



James W. Rogers
Executive Director

THIS PAGE INTENTIONALLY LEFT BLANK

2026 Elmhurst Park District Budget Summary by Fund

The charts below illustrate the Elmhurst Park District's projected revenues and expenditures for the 2026 operating, debt, and capital budgets. The proposed 2026 Budget exhibits a net deficit of \$53,142,317 along with the spending down of cash and investments for operations and capital projects (\$55,081,701). The District's operating budget includes a net operating surplus¹ of \$911,234 primarily due to operating surpluses in the General (\$458,744), Recreation (\$167,180), and Sugar Creek Golf Course (\$270,331) Funds. The Capital Improvement Fund exhibits a net surplus of \$151,400 primarily due to the spending down of reserves (from revenues recorded in previous years) for capital projects, including, but not limited to Plunkett Park Baseball Field and Paving Improvements, Crestview Park Master Plan Phase 1 Implementation, and Berens Park Tennis Courts Replacement.

	2026 Budget Revenues	2026 Budget Expenditures
General	5,315,536	6,751,999
IMRF	426,420	425,094
FICA	855,145	853,673
Liability	442,503	443,268
Audit	62,423	62,931
Recreation	12,581,423	15,031,432
Special Recreation Association	697,993	1,198,714
Museum	385,643	406,968
Sugar Creek Golf Course	1,459,614	1,510,983
Debt Service	7,464,110	7,576,595
Capital Improvement	5,930,960	5,779,560
Supplemental Referendum Activity	1,697,485	870,466
Paving & Lighting	193,401	448,040
Referendum	-	49,295,250
Total	37,512,656	90,654,973

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

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

Four-year Summary by Fund (2023 Actual, 2024 Actual, 2025 Budget, and 2026 Budget)

The *Four-year Summary by Fund* chart below provides comparisons of 2023 Actual, 2024 Actual, 2025 Approved Budget, and 2026 Proposed Budget revenues and expenditures by fund. The chart illustrates the amount and percent change of revenues and expenditures for the 2025 Approved Budget and 2026 Proposed Budget by fund. Total proposed 2026 revenue for all funds is \$37,512,656, an increase of 44.2% as compared to the 2025 Budget and a 33.4% increase over 2024 actual revenue. The overall increase in 2026 Budget revenue compared to the 2025 Budget is primarily due to an increase in property taxes 54.1% (\$5,995,274) due to the referendum. Total proposed 2026 expenditures for all funds are \$90,654,973, a 238.7% increase from the 2025 Budget and a 45.0% increase as compared to 2024 Actual expenditures. Expenditures also reflect an increase compared to the 2025 Budget expenditures largely due to referendum projects and related debt payments, along with proposed capital projects. For a detailed analysis of revenues and expenses by fund, refer to the Fund Summary section on page 73.

Fund/Fund	Revenue				Difference ('25 vs '26)	% Change ('25 vs '26)
	2023 Actual	2024 Actual	2025 Budget	2026 Budget		
General Fund	5,127,700	5,214,158	5,223,618	5,315,536	91,918	1.8%
IMRF Fund	363,873	55,351	280,000	426,420	146,420	52.3%
FICA Fund	493,177	757,532	756,800	855,145	98,345	13.0%
Liability Fund	329,252	373,074	299,780	442,503	142,723	47.6%
Audit Fund	180	60,008	59,600	62,423	2,823	4.7%
Recreation Fund	10,986,226	11,465,234	12,912,687	12,581,423	(331,264)	-2.6%
Special Recreation Association Fund	814,500	716,340	715,119	697,993	(17,126)	-2.4%
Museum Fund	325,756	350,319	348,900	385,643	36,743	10.5%
Sugar Creek Golf Course Fund	1,641,264	1,422,175	1,378,797	1,459,614	80,817	5.9%
Total Operating Budget	20,081,928	20,414,192	21,975,301	22,226,700	251,399	1.1%
Debt Service Fund	1,378,070	1,440,860	1,474,003	7,464,110	5,990,107	406.4%
Capital Improvement Fund	2,816,468	4,698,547	2,350,646	5,930,960	3,580,314	152.3%
Paving & Lighting Fund	247,072	294,899	215,229	193,401	(21,828)	-10.1%
Total Debt & Capital Budget	4,441,610	6,434,306	4,039,878	13,588,471	9,548,593	236.4%
Total Operating, Debt & Capital Budget	24,523,539	26,848,498	26,015,179	35,815,171	9,799,992	37.7%
Supplemental Referendum Activity Fund	-	-	-	1,697,485	1,697,485	>100.0%
Referendum Fund	-	-	-	-	-	0.0%
Total Referendum Budget	-	-	-	1,697,485	1,697,485	>100.0%
Grand Total Budget	24,523,539	26,848,498	26,015,179	37,512,656	11,497,477	44.2%

Fund/Fund	Expenditures				Difference ('25 vs '26)	% Change ('25 vs '26)
	2023 Actual	2024 Actual	2025 Budget	2026 Budget		
General Fund	4,146,728	5,130,260	5,697,683	6,751,999	1,054,316	18.5%
IMRF Fund	282,932	300,003	389,009	425,094	36,085	9.3%
FICA Fund	558,684	639,826	812,840	853,673	40,833	5.0%
Liability Fund	304,656	369,187	399,848	443,268	43,420	10.9%
Audit Fund	52,622	52,345	58,842	62,931	4,089	6.9%
Recreation	10,831,304	12,155,756	12,999,929	15,031,432	2,031,503	15.6%
Special Recreation Association Fund	701,267	1,347,593	745,239	1,198,714	453,475	60.8%
Museum Fund	399,401	337,867	350,302	406,968	56,666	16.2%
Sugar Creek Golf Course Fund	1,097,304	1,273,667	1,336,592	1,510,983	174,391	13.0%
Total Operating Budget	18,374,899	21,606,506	22,790,284	26,685,062	3,894,778	17.1%
Debt Service Fund	1,375,324	1,420,479	1,474,003	7,576,595	6,102,592	414.0%
Capital Improvement Fund	3,048,295	4,764,330	2,343,146	5,779,560	3,436,414	146.7%
Paving & Lighting Fund	220,376	124,876	157,205	448,040	290,835	185.0%
Total Debt & Capital Budget	4,643,996	6,309,685	3,974,354	13,804,195	9,829,841	247.3%
Total Operating, Debt & Capital Budget	23,018,894	27,916,190	26,764,638	40,489,257	13,724,619	51.3%
Supplemental Referendum Activity Fund	-	-	-	870,466	870,466	>100.0%
Referendum Fund	-	-	-	49,295,250	49,295,250	>100.0%
Total Referendum Budget	-	-	-	50,165,716	50,165,716	>100.0%
Grand Total Budget	23,018,894	27,916,190	26,764,638	90,654,973	63,890,335	238.7%
Net	1,504,644	(1,067,692)	(749,459)	(53,142,317)	(52,392,858)	6990.8%

Revenue by Source, Expenditures by Object, and Expenditures by Function (2023 Actual, 2024 Actual, 2025 Budget and 2026 Budget)

The *Revenues by Source* chart below illustrates the 2023 and 2024 Actual, 2025 Approved Budget, and 2026 Proposed Budget revenues by source and the amount and percent change between the 2025 Approved and 2026 Proposed Budget revenues by source. Overall, 2026 revenues by source are increasing by 44.2% (\$11,497,477) as compared to the 2025 Budget. The *Expenditures by Object* and *Expenditures by Function* charts below illustrate the 2023 and 2024 Actual, 2025 Approved Budget, and 2026 proposed expenditures by function or by object respectively and the amount and percent change between 2025 approved and 2026 Proposed Budget expenditures by function or by object respectively. Overall, 2026 expenditures are increasing by 238.7% (\$63,890,335) as compared to the 2025 Budget (includes capital, transfers, debt, and referendum). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 97; for expenditures by object, refer to the Fund Summary section on page 73; and for expenditures by function, refer to the Expenditures by Function section on page 123.

Revenues by Source

	2023	2024	2025	2026	Difference	% Change
	Actual	Actual	Budget	Budget	('25 vs '26)	('25 vs '26)
Taxes	10,486,170	10,686,390	11,090,958	17,086,232	5,995,274	54.1%
Donations, Advertising, Sponsorships	219,911	199,831	85,700	97,232	11,532	13.5%
Grants	735,412	1,103,330	-	190,000	190,000	>100.0%
Program Fees	5,574,680	6,122,252	7,324,346	7,301,627	(22,719)	-0.3%
Rentals, Leases	908,634	839,408	908,585	915,589	7,004	0.8%
Passes, Membership, Daily Uses	3,039,206	3,286,178	3,435,235	3,710,679	275,445	8.0%
Merchandise Sales	244,748	234,691	224,885	210,844	(14,041)	-6.2%
Transfers	2,876,374	3,715,233	2,549,570	5,893,468	3,343,898	131.2%
Bond, Insurance, Other Proceeds	83,412	139,151	-	-	-	0.0%
Interest	354,992	522,034	395,900	2,106,985	1,711,085	432.2%
Total Revenues	24,523,539	26,848,498	26,015,179	37,512,656	11,497,477	44.2%

Expenditures by Object

	2023	2024	2025	2026	Difference	% Change
	Actual	Actual	Budget	Budget	('25 vs '26)	('25 vs '26)
Wages	8,442,569	9,491,485	11,098,005	11,659,414	561,409	5.1%
Services	5,398,864	6,155,146	7,103,591	8,301,642	1,198,051	16.9%
Repairs	229,823	224,937	302,725	307,425	4,700	1.6%
Supplies	1,368,270	1,195,934	1,713,710	1,494,543	(219,167)	-12.8%
Capital	3,854,328	6,007,800	2,931,146	56,577,050	53,645,904	1830.2%
Transfers/Debt	3,725,040	4,840,890	3,615,461	12,314,899	8,699,438	240.6%
Total Expenses	23,018,894	27,916,190	26,764,638	90,654,973	63,890,335	238.7%
Net	1,504,644	(1,067,692)	(749,459)	(53,142,317)	(52,392,858)	6990.8%

Expenditures by Function

	2023	2024	2025	2026	Difference	% Change
	Actual	Actual	Budget	Budget	('25 vs '26)	('25 vs '26)
Park Board/Administration	761,064	870,081	804,989	933,048	128,059	15.9%
Finance	841,133	999,824	1,064,301	1,259,359	195,058	18.3%
Marketing & Communications	475,372	557,741	665,703	770,209	104,506	15.7%
Human Resources & Risk Management	265,048	294,063	312,537	354,212	41,675	13.3%
Information Technology	943,494	946,397	1,300,894	1,266,582	(34,312)	-2.6%
Parks	1,977,860	2,228,418	2,480,595	2,647,718	167,123	6.7%
Facilities	2,933,799	3,389,662	3,849,279	4,351,673	502,394	13.1%
Recreation	4,696,066	5,187,164	6,788,439	6,953,158	164,719	2.4%
Special Use Facilities	1,898,556	1,832,276	2,049,676	2,302,866	253,191	12.4%
Sugar Creek Golf Course	638,729	758,447	891,618	914,199	22,581	2.5%
Capital / Debt / Transfers	7,587,774	10,852,119	6,556,607	68,901,949	62,345,342	950.9%
Total Expenditures by Function	23,018,894	27,916,190	26,764,638	90,654,973	63,890,335	238.7%
Net	1,504,644	(1,067,692)	(749,459)	(53,142,317)	(52,392,858)	6990.8%

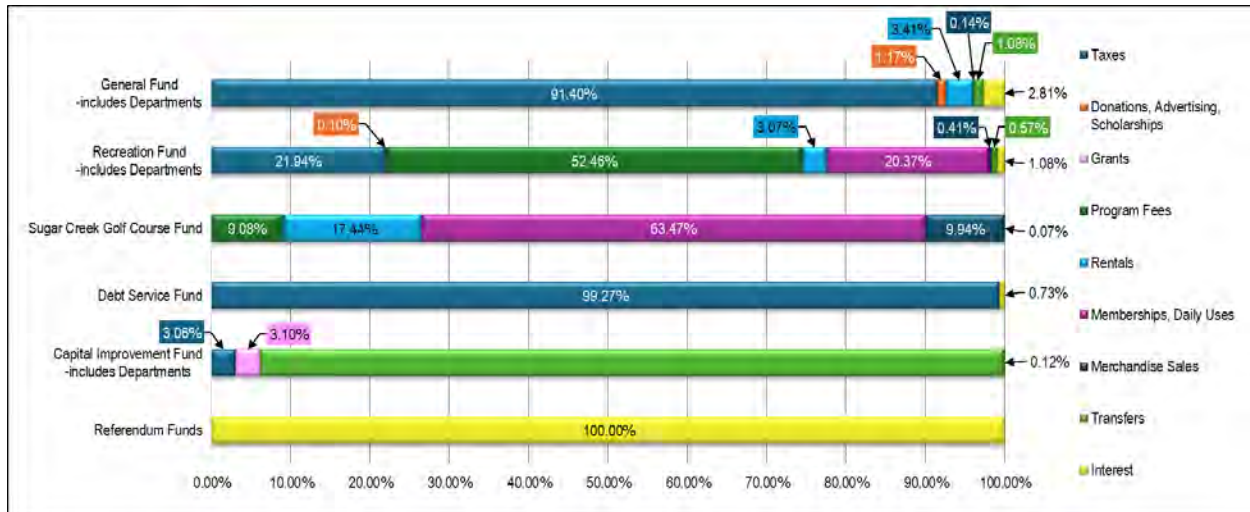
2026 Budget Revenues by Source and Expenditures by Object and Function by Fund

This chart illustrates the proposed 2026 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 97; for expenditures by object, refer to the Fund Summary section on page 73; and for expenditures by function, refer to the Expenditures by Function section on page 123.

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	6,491,009	2,997,912	-	7,409,710	187,601	-	17,086,232
Advertising, Donations, Scholarships	83,050	14,182	-	-	-	-	97,232
Grants	-	-	-	-	190,000	-	190,000
Program Fees	-	7,169,089	132,538	-	-	-	7,301,627
Rentals	242,000	419,059	254,530	-	-	-	915,589
Daily Uses, Memberships	-	2,784,237	926,442	-	-	-	3,710,679
Merchandise Sales	10,100	55,640	145,104	-	-	-	210,844
Transfers	76,368	77,540	-	-	5,739,560	-	5,893,468
Bond, Insurance Proceeds	-	-	-	-	-	-	-
Interest	199,500	147,400	1,000	54,400	7,200	1,697,485	2,106,985
Total Revenues	7,102,027	13,665,059	1,459,614	7,464,110	6,124,361	1,697,485	37,512,656
Expenditures by Object							
Wages	2,601,177	8,395,212	500,292	-	-	162,733	11,659,414
Services	3,420,370	3,839,549	331,990	10,000	-	699,733	8,301,642
Repairs	44,750	210,975	43,700	-	-	8,000	307,425
Supplies	543,461	737,781	213,301	-	-	-	1,494,543
Capital	-	732,500	321,700	-	6,227,600	49,295,250	56,577,050
Transfers/Debt	1,927,207	2,721,097	100,000	7,566,595	-	-	12,314,899
Total Expenditures by Object	8,536,965	16,637,114	1,510,983	7,576,595	6,227,600	50,165,716	90,654,973
Net	(1,434,938)	(2,972,055)	(51,369)	(112,485)	(103,239)	(48,468,231)	(53,142,317)
Expenditures by Function							
Park Board/Administration	433,486	322,733	-	-	-	176,829	933,048
Finance	568,242	571,070	75,892	-	-	44,155	1,259,359
Marketing & Communications	499,870	270,339	-	-	-	-	770,209
Human Resources & Risk Management	200,909	151,517	1,786	-	-	-	354,212
Information Technology	501,291	762,831	-	-	-	2,460	1,266,582
Parks	2,312,715	335,003	-	-	-	-	2,647,718
Facilities	1,467,488	2,139,757	97,406	-	-	647,022	4,351,673
Recreation	440,101	6,513,057	-	-	-	-	6,953,158
Special Use Facilities	185,656	2,117,210	-	-	-	-	2,302,866
Sugar Creek Golf Course	-	-	914,199	-	-	-	914,199
Capital/Transfer/Debt	1,927,207	3,453,597	421,700	7,576,595	6,227,600	49,295,250	68,901,949
Total Expenditures by Function	8,536,965	16,637,114	1,510,983	7,576,595	6,227,600	50,165,716	90,654,973
Net	(1,434,938)	(2,972,055)	(51,369)	(112,485)	(103,239)	(48,468,231)	(53,142,317)

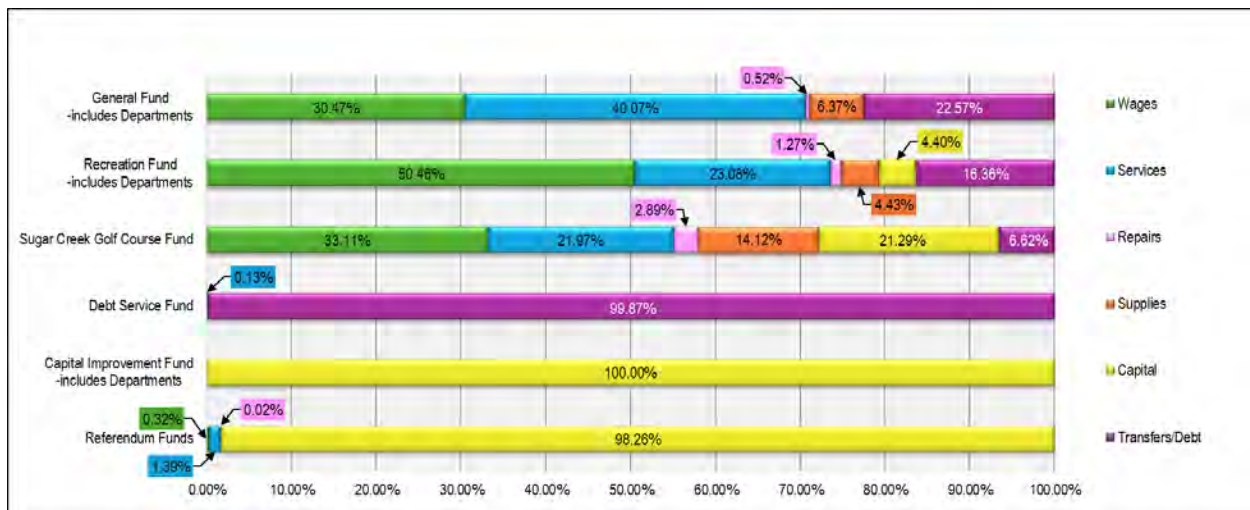
2026 Budget Percent of Revenues by Source by Fund

The graph below illustrates the percentage of each revenue source for each Fund in the 2026 Budget.



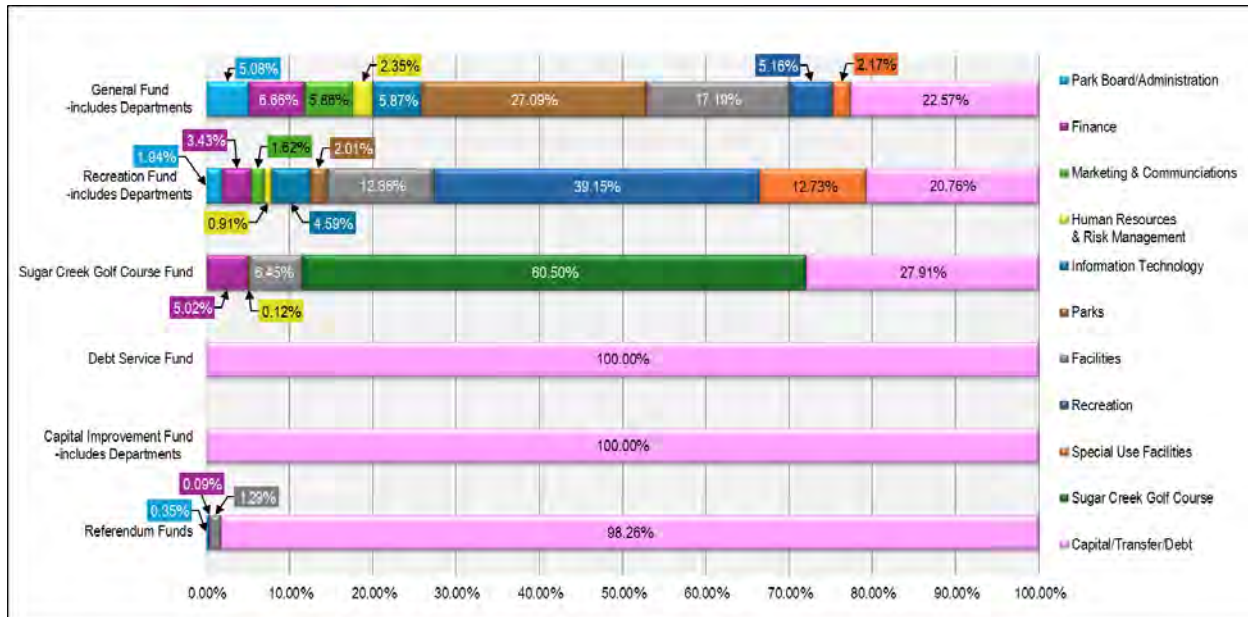
2026 Budget Percent of Expenditures by Object by Fund

The graph below illustrates the percentage of expenditures by object for each Fund in the 2026 Budget.



2026 Budget Percent of Expenditures by Function by Fund

The graph below illustrates the percentage of expenditures by function for each Fund in the 2026 Budget.



2026 Budget Revenues by Source and Expenditures by Object and Function by Fund²

The chart below illustrates the proposed 2026 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 97; for expenditures by object, refer to the Fund Summary section on page 73; and for expenditures by function, refer to the Expenditures by Function section on page 123 of the budget document.

Revenues by Source	General Fund	IMRF Dept	FICA Dept	Liability Dept	Audit Dept	Recreation Fund	SRA Dept
Taxes	4,732,318	415,320	840,045	441,303	62,023	1,948,426	681,293
Donations, Advertising, Sponsorship	83,050	-	-	-	-	13,782	-
Grants	-	-	-	-	-	-	-
Program Fees	-	-	-	-	-	7,168,739	-
Rentals	242,000	-	-	-	-	419,059	-
Passes, Memberships, Daily Uses	-	-	-	-	-	2,784,237	-
Merchandise Sales	10,100	-	-	-	-	55,640	-
Transfers	76,368	-	-	-	-	77,540	-
Bond Proceeds	-	-	-	-	-	-	-
Interest	171,700	11,100	15,100	1,200	400	114,000	16,700
Total Revenues by Source	5,315,536	426,420	855,145	442,503	62,423	12,581,423	697,993
Expenditures by Object							
Salaries & Wages	2,520,419	-	-	50,476	30,282	8,008,794	238,045
Services	1,716,162	425,094	853,673	392,792	32,649	3,493,085	252,569
Repairs	44,750	-	-	-	-	198,975	-
Supplies	543,461	-	-	-	-	687,021	600
Capital	-	-	-	-	-	-	707,500
Transfers/Debt	1,927,207	-	-	-	-	2,643,557	-
Total Expenditures by Object	6,751,999	425,094	853,673	443,268	62,931	15,031,432	1,198,714
Net	(1,436,463)	1,326	1,472	(765)	(508)	(2,450,009)	(500,721)
Expenditures by Function							
Park Board/Administration	320,955	42,596	47,295	11,320	11,320	300,092	22,641
Finance	121,064	19,182	21,299	355,086	51,611	553,680	-
Marketing & Communications	457,508	17,665	24,697	-	-	267,889	650
Human Resources & Risk Management	94,124	13,944	15,979	76,862	-	151,517	-
Information Technology	443,173	27,540	30,578	-	-	762,831	-
Parks	2,127,949	79,259	105,507	-	-	143,585	-
Facilities	1,258,679	92,599	116,210	-	-	2,080,823	14,289
Recreation	1,340	84,962	353,799	-	-	6,059,423	453,634
Special Use Facilities	-	47,347	138,309	-	-	2,068,035	-
Sugar Creek Golf Course	-	-	-	-	-	-	-
Capital/Transfers/Debt	1,927,207	-	-	-	-	2,643,557	707,500
Total Expenditures by Function	6,751,999	425,094	853,673	443,268	62,931	15,031,432	1,198,714
Net	(1,436,463)	1,326	1,472	(765)	(508)	(2,450,009)	(500,721)

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

2026 Budget

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

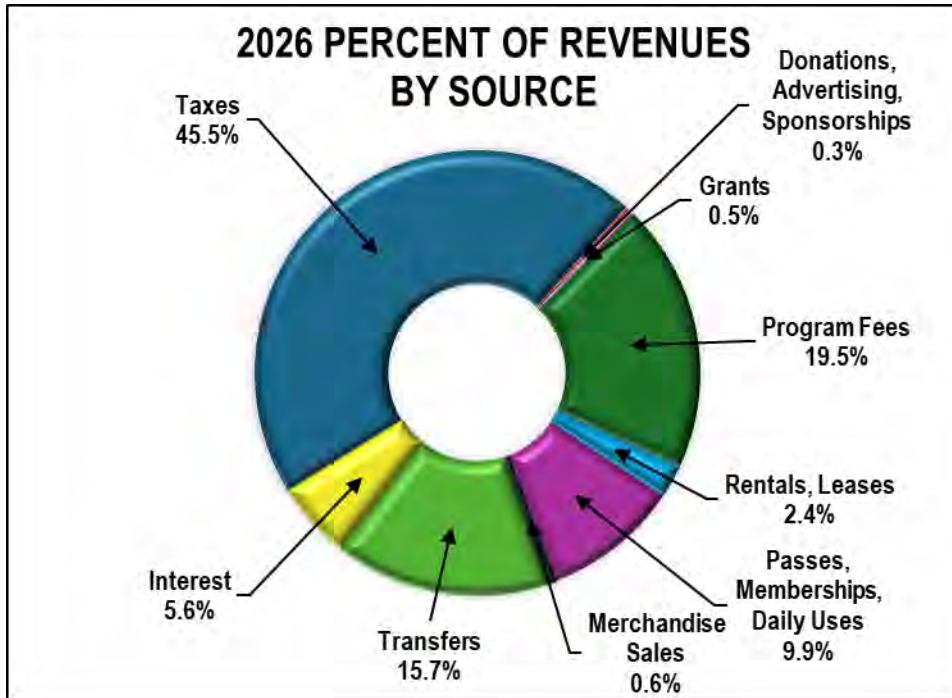
The chart below illustrates the proposed 2025 revenues by source and expenditures by object/function by Fund (Museum, Sugar Creek Golf Course, Debt Service, Capital Improvement, and Referendum Funds). For a detailed analysis of revenues by source, refer to the Revenue Analysis section on page 97; for expenditures by object, refer to the Fund Summary section on page 73; and for expenditures by function, refer to the Expenditures by Function section on page 123 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	368,193	-	7,409,710	-	-	187,601	-	17,086,232
Donations, Advertising, Sponsorship	400	-	-	-	-	-	-	97,232
Grants	-	-	-	190,000	-	-	-	190,000
Program Fees	350	132,538	-	-	-	-	-	7,301,627
Rentals	-	254,530	-	-	-	-	-	915,589
Passes, Memberships, Daily Uses	-	926,442	-	-	-	-	-	3,710,679
Merchandise Sales	-	145,104	-	-	-	-	-	210,844
Transfers	-	-	-	5,739,560	-	-	-	5,893,468
Bond Proceeds	-	-	-	-	-	-	-	-
Interest	16,700	1,000	54,400	1,400	1,697,485	5,800	-	2,106,985
Total Revenues by Source	385,643	1,459,614	7,464,110	5,930,960	1,697,485	193,401	-	37,512,656
Expenditures by Object								
Salaries & Wages	148,373	500,292	-	-	162,733	-	-	11,659,414
Services	93,895	331,990	10,000	-	699,733	-	-	8,301,642
Repairs	12,000	43,700	-	-	8,000	-	-	307,425
Supplies	50,160	213,301	-	-	-	-	-	1,494,543
Capital	25,000	321,700	-	5,779,560	-	448,040	49,295,250	56,577,050
Transfers/Debt	77,540	100,000	7,566,595	-	-	-	-	12,314,899
Total Expenditures by Object	406,968	1,510,983	7,576,595	5,779,560	870,466	448,040	49,295,250	90,654,973
Net	(21,325)	(51,369)	(112,485)	151,400	827,019	(254,639)	(49,295,250)	(53,142,317)
Expenditures by Function								
Park Board/Administration	-	-	-	-	176,829	-	-	933,048
Finance	17,390	75,892	-	-	44,155	-	-	1,259,359
Marketing & Communications	1,800	-	-	-	-	-	-	770,209
Human Resources & Risk Management	-	1,786	-	-	-	-	-	354,212
Information Technology	-	-	-	-	2,460	-	-	1,266,582
Parks	191,418	-	-	-	-	-	-	2,647,718
Facilities	44,645	97,406	-	-	647,022	-	-	4,351,673
Recreation	-	-	-	-	-	-	-	6,953,158
Special Use Facilities	49,175	-	-	-	-	-	-	2,302,866
Sugar Creek Golf Course	-	914,199	-	-	-	-	-	914,199
Capital/Transfers/Debt	102,540	421,700	7,576,595	5,779,560	-	448,040	49,295,250	68,901,949
Total Expenditures by Function	406,968	1,510,983	7,576,595	5,779,560	870,466	448,040	49,295,250	90,654,973
Net	(21,325)	(51,369)	(112,485)	151,400	827,019	(254,639)	(49,295,250)	(53,142,317)

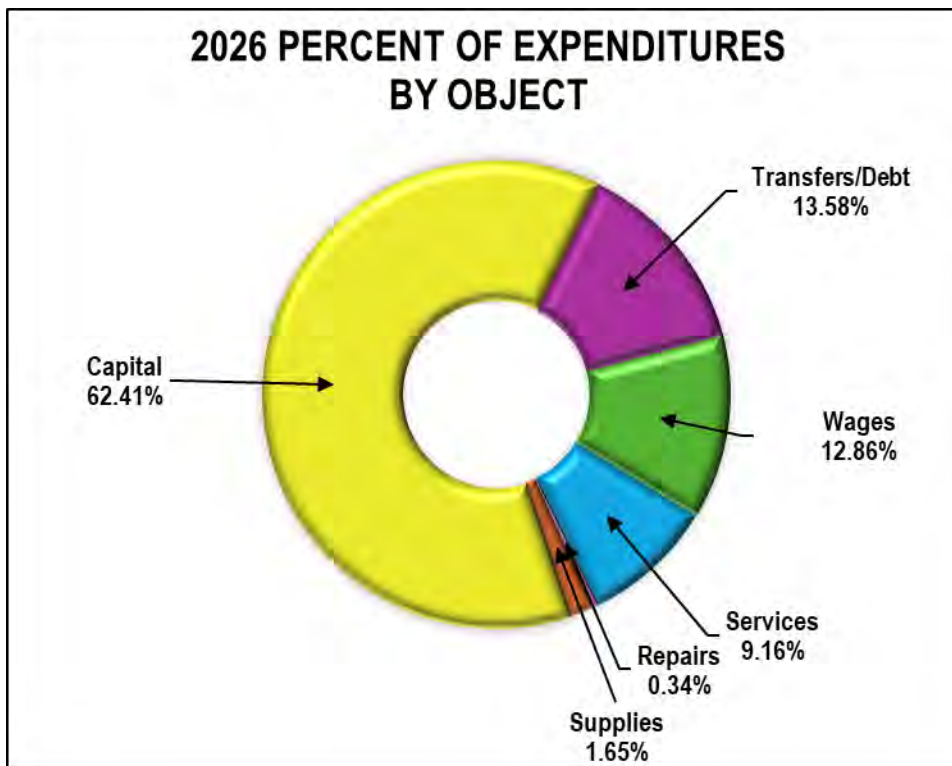
³The "Total" column in the chart above shows the combined revenues by source and expenditures by object category and function, and incorporates the funds listed in the chart on the previous page.

Elmhurst Park District 2026 Budget

Sources and Uses of Funds



The revenue donut chart illustrates the distribution of revenues by source.



The expenditure donut chart illustrates the 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 45,786. The percentage of people under age 18 is 24.7%, the median age is 41.6 years, and the percentage of the population over 75 is 5.2%. The median household income is \$145,374 with 3.5% 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 17,732.

Real Estate: The equalized assessed valuation (EAV) of real estate for 2024 is \$3,540,012,410.

Tax Rate: The tax rate for levy year 2025 is 0.4467 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 budget for 2026 is \$90,654,973. The fiscal year is January 1 to December 31.

Park Resources: The Park District manages nearly 458 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 has traditionally housed many recreation programs and includes the District's gymnastics center, while the Kies Recreation Center is primarily home to the District's offerings for adult offerings, along with others for all ages. However, for the next two years while the Wagner Community Center is replaced, a rental property at 185 Industrial Drive will temporarily host 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 80 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).
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award (2007-2025).
- GFOA Certificate of Achievement for Excellence in Financial Reporting (2007-2023).
- 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)

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. The Park District acquisition of the Wilder property occurred in 1921, making it the first public park in Elmhurst. The Park District added the conservatory to the greenhouse in 1924, and the Wilder Park Conservatory then opened to the public.

In the late 1920s and early 1930s, three new parks were established at Salt Creek, East End and Butterfield. The original East End Pool opened on June 26, 1937, with a "Grand Splash" of 750 youths lined up along the edge of the pool in readiness for its big moment. The pool was an immediate success for the District, with 1,200 people showing up on its second day. The first recreation programs were offered for children in 1942 and included baton, handicrafts, archery, baseball and ballet. The early 1950s saw additional growth for the District as the Ben Allison 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 facility filled a great need for the community by providing a venue for indoor programming that is owned by the District. The redevelopment and opening of Berens Park and The Hub in 2004 came just in time for the District's 85th anniversary. In 2003, the new Elmhurst Public Library opened at the north end of Wilder Park following a land exchange agreement with the District and the City of Elmhurst and in 2007, the District received the keys to Wilder Mansion (former Library) from the City, making its ownership official. The original 1860 home was remodeled without compromising the historic architectural features and provides an additional 14,000 square feet of multi-use space for the community.

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

In 2019 the District acquired 2.92 acres of property at 155 E. St. Charles Road to develop a park in a neighborhood which was identified as deficient in park space. The purchase also included the 11,800 square foot former Redeemer Center building that would eventually be repurposed to serve as an Adult/Senior Center. In 2020, the District observed its 100th anniversary and while the year was much less celebratory than had been planned due to the COVID-19 pandemic, it was noteworthy that in July, the Park Board dedicated the property on E. St. Charles Road as Centennial Park, the first new park in Elmhurst in more than three decades with the name having been chosen to commemorate the 100th anniversary. Then in early 2021, the Abbey was sold to Elmhurst Community Unit School District 205. The proceeds from the sale were used in 2021-22 to update the former Redeemer Center, now known as the Kies Recreation Center, and to develop a new park (Centennial Park) and playground on the site.

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

In 2024, voters approved a \$89.95 million referendum to replace the Wagner Community Center, 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.

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.

Elmhurst Park District PARKS, FACILITIES AND SCHOOLS MAP

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
- 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, 2024 (Unaudited)

Fiscal Year	Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate
2015	45,469	\$ 2,150,638,231	\$ 47,299	4.50%
2016	46,387	2,194,058,713	47,299	4.70%
2017	46,387	2,220,870,399	47,877	3.70%
2018	46,662	2,292,457,398	49,129	3.20%
2019	46,749	2,586,481,923	55,327	2.70%
2020	45,556	2,636,826,836	57,881	7.10%
2021	45,786	2,773,198,218	60,569	7.10%
2022	45,326	2,764,867,777	61,000	3.40%
2023	45,272	3,306,893,240	73,045	3.00%
2024	45,336	3,420,873,216	75,456	4.60%

Data Source: Elmhurst School District 205 and City of Elmhurst

Principal Employers – Current and Nine Fiscal Years Ago December 31, 2024 (Unaudited)

Employer	2024			2015		
	Employees	Rank	Employees as a Percentage of District Population	Employees	Rank	Employees as a Percentage of District Population
Edwards-Elmhurst Healthcare	2,800	1	6.18%	2,173	1	4.78%
United Parcel Service, Inc	1,400	2	3.09%			
Elmhurst CUSD #205	1,192	3	2.63%	1,150	2	2.53%
The Pampered Chef Ltd	950	4	2.10%			
Parts Town, LLC	927	5	2.04%			
McMaster-Carr Supply Co	800	6	1.76%	850	3	1.87%
CNH Industrial America, LLC	800	7	1.76%			
Novipax, LLC	800	8	1.76%			
Continental Electrical Construction Co	643	9	1.42%			
Adovate Home Health Service	600	10	1.32%			
Elmhurst University				600	4	1.32%
Duchossois Industries, Inc				450	5	0.99%
The Chamberlin Group				350	6	0.77%
Sterling Engineering, Inc				320	7	0.70%
Patten Industries, Inc				275	8	0.60%
Laboratory Corp. of America				250	9	0.55%
Superior Sound, Inc				250	10	0.55%
Total	10,912		24.07%	6,668		14.66%
Total Population			45,336			45,469

Data Source: Elmhurst School District 205 and City of Elmhurst

Principal Property Taxpayers – Current Year and Nine Years Ago December 31, 2024 (Unaudited)

Taxpayer	2024 Fiscal Year			2015 Fiscal Year		
	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	\$ 28,693,210	1	0.91%	\$ 13,184,830	1	0.73%
Three Galleria Tower	23,726,660	2	0.75%	11,476,970	2	0.64%
LMV II Elmhurst Holdings	16,960,000	3	0.54%			
Morningside Elmhurst LLC	16,105,110	4	0.51%			
100 North Addison LLC	14,355,010	5	0.45%			
RREEF CPIF 635 W Lake St	14,150,280	6	0.45%			
Brixmor Elmhurst Crossing	13,416,440	7	0.43%			
Bellweather Enterprise	11,674,820	8	0.37%			
AIMCO Elm Creek Townhomes	8,216,660	9	0.26%			
TLP Greenpoint LLC	6,694,430	10	0.21%			
Federal Construction LLC				10,295,980	3	0.57%
Royal Management Corporation				7,355,960	4	0.41%
Elmhurst Memorial Healthcare				6,192,880	5	0.34%
Korman/Lederer & Associates				5,265,980	6	0.29%
UBS Realty Investors LLC				4,841,500	7	0.27%
Horizon Group VII LLC				4,753,570	8	0.26%
Chicagoland Grocery Venture				4,555,710	9	0.25%
HC Elmhurst II LLC				4,473,860	10	0.25%
	<u>\$ 153,992,620</u>		<u>4.88%</u>	<u>\$ 72,397,240</u>		<u>4.01%</u>

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

Data Source: City of Elmhurst

Capital Asset Statistics - December 31, 2024 (Unaudited)

Function/Program	2011-2015 unchanged	2016	2017-2018 unchanged	2019	2020	2021	2022-2023 unchanged	2024*
Parks and Recreation								
Parks								
Total Acreage	463	464	468	471	475	474	474	458
Number of Parks	28	28	28	28	29	29	29	29
Facilities (Number)								
Playground	18	18	18	18	19	18	18	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	1	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	2	-
Community Center	1	1	1	1	1	1	1	1
Football/Soccer Fields	26	26	26	26	26	26	26	34
Ball Diamonds	28	28	28	28	28	28	28	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	27	18
Picnic Areas	12	12	12	12	12	12	12	28
Outdoor Basketball Courts	13	13	13	13	13	13	13	11
Sled Hill	4	4	4	4	4	4	4	4
Café/Concession Stands	6	6	5	4	4	4	4	5
Roller Hockey Courts	3	3	3	3	3	3	3	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	5	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	75	51	51	51	51	51	52
Data Source: District Records								
*Updated during the development of Elevate Elmhurst Parks Plan								

THIS PAGE INTENTIONALLY LEFT BLANK

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 upon 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 priorities driven by the community through the EEP Plan. To review the EEP 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 existing **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 the next 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.

2026 SWP Development: 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 2026 SWP, staff critically reviewed the District's progress towards completing 2025 SWP tactics, their feasibility of implementation, and the next steps for effectively addressing the EEP Plan. The 2026 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 11, 2025) and reached preliminary consensus (August 25, 2025) on the proposed 2026 SWP tactics for 2026 budget and work planning. The Board will formally approve the 2026 SWP as part of the 2026 Budget document (proposed SWP on pages 42-44). Department/function-specific work plan projects/initiatives are included in the department/function 2026 Work Plan sections in the Expenditures by Function section of this document.



Elevate Elmhurst Parks 2026 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 consistently and present the 'wow' moment. We will always do the right thing and we will do it the right way. We will inject fun and passion in what we do every day. We will foster a culture where all employees feel they are valued and belong.
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

2026 STRATEGIC WORK PLAN TACTICS

Year 3								
Priority	Objective	Tactic	Anticipated Start	Anticipated Completion	Cost Range	Lead	Staff Groups	Implementation Goal
IP	IP1	Complete Prairie Path restroom building construction	March 2026	July 2026	\$\$\$	Director of Referendum Project Construction	Facilities, Parks, Marketing and Communications	Working with Dewberry, complete design development, permitting, bid process, and construction based on Park Board approval of year-round restroom building near the Prairie Path.
IP	IP1	Complete design development and begin construction of Wilder Park bandshell with restrooms	January 2026	December 2026	\$\$\$\$\$	Director of Referendum Project Construction	Wilder Park South Planning Task Force	Complete City of Elmhurst Planned Unit Development process, bid process, and permitting, and begin construction of Wilder Park bandshell with year-round restrooms.
IP	IP1	Begin converting a grass field to artificial turf at Berens Park	February 2026	December 2026	\$\$\$\$	Director of Referendum Project Construction	Parks, Recreation, Marketing and Communications	In conjunction with construction of new Wagner Community Center, start turf field construction, including excavation, grading, drainage, stormwater tie in, and utilities; construction will be completed in 2027.
IP	IP1 & IP2	Begin Crestview Park Master Plan Phase 1 implementation, including replacing playground and constructing restroom building	January 2026	August 2026	\$\$\$\$\$	Assistant Director/Director of Parks	Administration, Facilities, Recreation, Parks, Marketing and Communications	Contract with V3 to assist with construction documents and bid specifications and coordinate with restroom building plans and implement all improvements concurrently.
IP	IP2	Develop Jaycee Tot Lot master plan	March 2026	July 2026	\$	Park Planner	Administration, Facilities, Marketing and Communications, Parks	To develop a master plan prior to playground replacement in 2027, complete a topographic survey, plan development, public meetings to garner community input, and presentation of the draft master plan to the Park Board for review and approval.
IP	IP2	Replace Berens Park tennis courts	January 2026	July 2026	\$\$\$\$\$	Assistant Director/Director of Parks	Special Use Facilities, Facilities, Parks, Marketing and Communications	Complete the removal and replacement of the existing tennis courts and amenities, including fences and lights.
IP	IP2	Redevelop Berens Park mini golf site	January 2026	August 2026	\$\$\$	Division Manager - Facilities	Facilities, Parks, Marketing and Communications, Recreation	Replace existing mini golf course with fully upgraded, professionally designed facility (utilizing the Modular Advantage system) by completing demolition, site re-grading, and installation of new course features including turf, sidewalks, signage, and all necessary infrastructure.
IP	IP2	Execute Plunkett Park ball diamond and paving improvements	April 2026	November 2026	\$\$\$\$\$	Assistant Director/Director of Parks	Facilities, Marketing and Communications, Parks	Complete the removal and replacement of existing ballfield pathways, backstops, and amenities including upgrading the fences and seating areas and adding a new shade system and backstop netting.
VF	VF1 & VF3	Continue new Wagner Community Center construction	January 2026	December 2026	\$\$\$\$\$	Director of Referendum Project Construction	All Departments	Continue Wagner Community Center construction, which began in 2025, including procurement of steel and precast, foundations, underground mechanical, electrical, and plumbing (MEP), exterior enclosures, interior construction, and parking lot drainage; construction will continue into 2027 to open the facility in Fall 2027.
VF	VF2	Complete American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) audit for Courts Plus	January 2026	March 2026	\$	Director of Facilities	Facilities	Complete an ASHRAE audit through a comprehensive evaluation of building energy systems to help identify a broader range of Energy Conservation Measures (ECMs) and offer a preliminary financial analysis to support and justify implementation.
DO	DO1	Optimize program offerings and scheduling to improve fill rate across all programs	September 2025	December 2026	\$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities	Increase overall average program fill rate from 62% (baseline) to 75% in 2026 through program consolidation, schedule adjustments, and targeted marketing.
DO	DO1	Assess program age segmentation and create action plan to drive future program planning	September 2025	December 2026	\$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities	Develop a clear age-segmentation framework that correlates to the age segmentation of the City of Elmhurst and action plan to guide program planning.
DO	DO2	Begin offering programs at Canine Corner	January 2026	December 2026	\$	Director of Recreation	Recreation, Marketing and Communications	Successfully launch and sustain new recreation programs and events at Canine Corner.
DO	DO2	Explore options to expand maximum number of Rec Station registrants	September 2025	December 2026	\$\$	Director of Recreation	Recreation	Increase the maximum number of Rec Station program registrants by addressing space, staffing, and operational limitations within the 2026-27 school year.

2026 BUDGET: LONG-RANGE PLANNING



Priority	Objective	Tactic	Anticipated Start	Anticipated Completion	Cost Range	Lead	Staff Groups	Implementation Goal
DO	DO2	Expand wellness offerings for all ages	September 2025	December 2026	\$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities, Marketing and Communications	Introduce and expand age-inclusive wellness offerings to increase participation in wellness programs by 20% by the end of 2026.
DO	DO2	Add new programs or special events that promote adult recreation and involvement	September 2025	December 2026	\$	Director of Recreation & Director of Special Use Facilities	Recreation, Special Use Facilities, Marketing and Communications	Increase adult recreation participation by 15% by the end of 2026 through new programs and special events.
EC	EC1	Continue communicating referendum implementation progress and engage with community about projects	January 2025	December 2026	#	Director of Marketing and Communications	Community Engagement and Communications Task Force	Enhance referendum project communications by sharing regular progress updates and offering opportunities for community and staff engagement through events, feedback channels, and digital platforms.
EC	EC3	Begin review of existing partnership agreements	January 2026	December 2026	#	Executive Director	Administration, Management Team	Establish criteria for prioritizing and scheduling the review of District partnership agreements and begin reviewing high priority partnership agreements with the appropriate partners, including terms and conditions, roles and responsibilities, dispute resolution procedures, etc.
EC	EC3	Identify and seek new partners	April 2026	December 2026	#	Director of Marketing and Communications	Administration, Marketing and Communications, Strategy and Planning	Collaborate with staff to identify potential new partners, conduct outreach, and secure partnerships that support the District's mission and advance strategic priorities.
SF	SF1	Develop operating plan and budget to successfully operate the new Wagner Community Center	October 2025	July 2026	#	Assistant Director/Director of Parks	Management Team and other departmental staff	Create a comprehensive operating and financial plan for the new Wagner Community Center focused on programing, administration, and maintenance.
SF	SF1	Develop operating plan and budget to successfully operate the Wilder Park bandshell	April 2026	December 2026	#	Director of Marketing and Communications & Director of Recreation	Marketing and Communications, Recreation	Create operating plan and budget that support the successful operation and programming of the Wilder Park bandshell.
SF	SF1	Begin updating cost recovery model	February 2026	June 2026	#	Director of Finance	Finance, Recreation, Special Use Facilities	Form a staff team to compile data to 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 & SF2	Complete evaluation of long-term bonding capability to leverage debt capacity for funding capital projects	January 2026	June 2026	#	Director of Finance	Administration, Finance, Strategy and Planning	Work with bond advisor to determine how best to leverage long-term debt capacity to fund annual asset management and large-scale projects following retirement of the 2014A G.O. Limited Tax Park Refunding Bond (approximately \$500,000 per year).
SF	SF2	Seek alternate revenue to offset Elevate Elmhurst Parks capital project costs	January 2026	December 2026	#	Executive Director	Marketing and Communications, Facilities, Parks, Finance, Administration	To address Elevate capital project priorities, investigate and secure alternate sources of revenue such as grants (e.g., State of Illinois), donations (e.g., individuals, community partners), sponsorships, etc.
SF	SF4	Convert 50% of toggle light switches to automatic light switches	January 2026	June 2026	\$	Director of Facilities	Facilities	Switch from toggle light switches to automatic light switches to help enforce energy-saving habits, reduce energy waste, and minimize unnecessary electricity use.
SF	SF4	Update lighting at Eldridge and Wilder Parks and Prairie Path to LED	April 2026	December 2026	\$	Director of Facilities	Facilities	Transition to LED lighting to lower energy consumption, resulting in reduced electricity bills and overhead costs, as LED lights are significantly more energy-efficient and have a much longer lifespan than traditional bulbs.
TC	TC1	Offer trainings to assist employees with addressing training plans	March 2026	December 2026	#	Director of Human Resources & Risk	Human Resources	Begin developing targeted training sessions to support employees in executing their individual training plans.
TC	TC2	Host quarterly virtual "Ask HR" sessions for both supervisory and non-supervisory staff	January 2026	December 2026	#	Director of Human Resources & Risk	Human Resources	Establish and host quarterly virtual 'Ask HR' sessions for both supervisory and non-supervisory staff, with the goal of addressing employee questions and providing timely HR-related support.
TC	TC3 & TC4	Provide training and resources on the District's Values to further a Values-based culture	January 2026	June 2026	\$	Director of Strategy & Planning	Strategy and Planning, Human Resources, Marketing and Communications	Create and implement training and resources (e.g., video, handouts, training presentations/tools) for all employees based on the Values behaviors reviewed and drafted by the Values Recognition Program Task Force based on employee feedback.

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

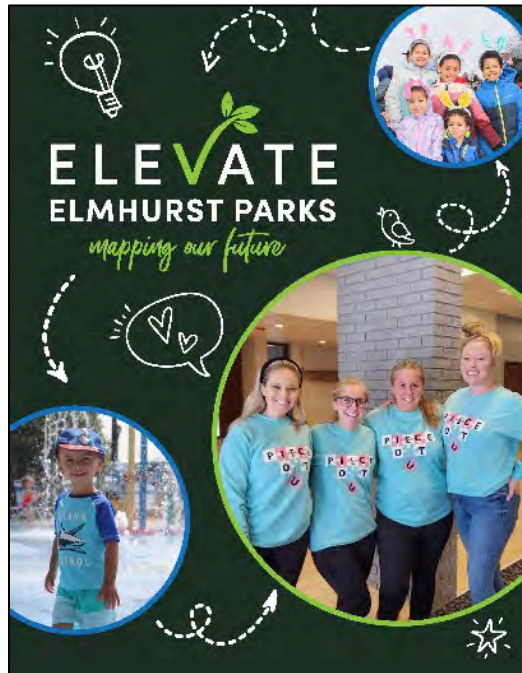
Performance Measurement

Performance measurement provides data to complement decision-making, improve performance, communicate progress, and provide accountability. To address the Government Finance Officers Association's (GFOA) best practice of using performance metrics as a link to budget and planning processes, the purpose of the District's performance metrics has been to support strategic planning and goal setting, improve/enhance service delivery and customer service, evaluate effectiveness of operations, strengthen accountability, communicate results of programs/services, and provide information for effective decision-making. When metrics are aligned with organizational priorities, the Board and staff can use the data to make improvements, validate current practices, evaluate operations, and assist with determining budget priorities that reflect long-range plans.

To monitor implementation of the EEP Plan, staff track performance metrics in the Year-end EEP Progress Report, including EEP Plan needs assessment metrics and other measures that link to monitoring long-range strategy. Staff determined targets for performance metrics to provide a snapshot of how actual performance compares to the target goal. By tracking achievement of targets, staff can assess the effectiveness of current District strategy and adjust work plans and the allocation of resources to ensure successful EEP implementation.

	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
	Percentage 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
	Facilities Average Age	To be determined
	Percent of Office Space Square Footage Modernized	To be determined
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
Engaged Community	Belonging Rating	To be determined
	Partner Satisfaction Rate	To be determined
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 forecasting of revenues and expenditures in one document achieves the following:

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

Methodology:

While developing the 2026 Budget, the Management Team reviewed the assumptions for projecting future revenues and expenses listed on pages 48-49. Using conservative assumptions, staff compared prior year trends and projected long-range Capital Improvement Plan figures and future debt obligations along with the 2026 Budget to develop budget projections for 2027 to 2030. 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:

	2023	2024	2025	2026	2027	2028	2029	2030
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
Revenues*	21,563,752	22,994,114	23,465,609	31,619,188	31,823,253	30,827,410	31,621,602	32,456,017
Expenses*	15,439,526	17,067,501	20,218,031	21,763,024	22,144,920	23,100,381	23,137,137	24,151,012
Net Operating Difference	6,124,227	5,926,613	3,247,578	9,856,164	9,678,333	7,727,028	8,484,465	8,305,006
*Excluding Capital Expenses, Transfers and Bond Proceeds								
Transfer Revenue/Bond Proceeds	2,959,786	3,854,384	2,549,570	5,893,468	5,893,468	5,893,468	5,893,468	5,893,468
Capital Expenses	(3,854,328)	(6,007,800)	(2,931,146)	(7,281,800)	(4,484,000)	(7,907,000)	(5,333,000)	(4,631,000)
Transfer Expenses	(3,725,040)	(4,840,890)	(3,615,461)	(12,314,899)	(12,242,176)	(12,282,972)	(12,324,830)	(12,367,779)
Net	1,504,644	(1,067,692)	(749,460)	(3,847,067)	(1,154,375)	(6,569,476)	(3,279,897)	(2,800,305)
Referendum Expenses	-	-	-	(49,295,250)	(24,102,370)	-	-	-
Net Overall	1,504,644	(1,067,692)	(749,460)	(53,142,317)	(25,256,745)	(6,569,476)	(3,279,897)	(2,800,305)

Projected Long-range Budget Plan (summary)

As illustrated in the chart above, staff projects surpluses in the operating budgets for 2025 through 2029. 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 2025 to 2029. 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.

2026 BUDGET: LONG-RANGE PLANNING



An overview of the Plan detail is below:

	Estimated Projected Long Range Budget Plan							
	2023	2024	2025	2026	2027	2028	2029	2030
	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget
Revenues								
Taxes	10,486,170	10,686,390	11,090,958	17,086,232	17,464,677	17,901,294	18,348,826	18,807,547
Donations, Advertising, Scholarships	219,911	199,831	85,700	97,232	14,182	5,200	5,200	5,200
Grants	735,412	1,103,330	-	190,000	-	-	-	-
Program Fees	5,574,680	6,122,252	7,324,346	7,301,627	7,305,617	7,596,477	7,894,711	8,209,094
Rentals	908,634	839,408	908,585	915,589	920,554	938,141	953,559	971,986
Passes, Memberships, Daily Uses	3,039,206	3,286,178	3,435,235	3,710,679	3,719,943	3,757,143	3,785,264	3,823,116
Merchandise Sales	244,748	234,691	224,885	210,844	212,396	214,520	216,665	218,832
Transfers	2,876,374	3,715,233	2,549,570	5,893,468	5,893,468	5,893,468	5,893,468	5,893,468
Bond Proceeds/Misc Revenue	83,412	139,151	-	-	-	-	-	-
Interest	354,992	522,034	395,900	2,106,985	2,185,883	414,635	417,377	420,243
Total Revenues	24,523,539	26,848,498	26,015,179	37,512,656	37,716,721	36,720,878	37,515,070	38,349,485
Revenue less Transfers and Bond Proceeds			23,465,609	31,619,188	31,823,253	30,827,410	31,621,602	32,456,017
Estimated Non-Tax Revenue %			52.7%	46.0%	45.1%	41.9%	42.0%	42.1%
Expenses								
Salaries & Wages	8,442,569	9,491,485	11,098,005	11,659,414	11,841,945	12,432,452	12,864,101	13,507,307
Services	5,398,864	6,155,146	7,103,591	8,301,642	8,446,049	8,699,587	8,196,121	8,442,176
Repairs	229,823	224,937	302,725	307,425	313,932	332,768	343,206	363,798
Supplies	1,368,270	1,195,934	1,713,710	1,494,543	1,542,994	1,635,574	1,733,708	1,837,731
Total Operating Expenses	15,439,526	17,067,501	20,218,031	21,763,024	22,144,920	23,100,381	23,137,137	24,151,012
Net (excluding Capital and Debt/Transfers Expenses)	9,084,013	9,780,997	5,797,148	15,749,632	15,571,801	13,620,496	14,377,933	14,198,474
Capital	3,854,328	6,007,800	2,931,146	7,281,800	4,484,000	7,907,000	5,333,000	4,631,000
Debt Service/Transfers	3,725,040	4,840,890	3,615,461	12,314,899	12,242,176	12,282,973	12,324,831	12,367,779
Total Expenses (Operating, Capital and Debt/Transfers)	23,018,894	27,916,190	26,764,638	41,359,723	38,871,096	43,290,354	40,794,968	41,149,791
Net (Operating, Capital and Debt/Transfers)	1,504,644	(1,067,692)	(749,459)	(3,847,067)	(1,154,376)	(6,569,476)	(3,279,898)	(2,800,306)
Referendum	-	-	-	49,295,250	24,102,370	-	-	-
Net Overall	1,504,644	(1,067,692)	(749,459)	(53,142,317)	(25,256,746)	(6,569,476)	(3,279,898)	(2,800,306)

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 2026 through 2029 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 and Investments and Fund Balance Analysis

The District maintains reserves for the Board to have funds available to meet emergency operating needs, maintain the District's capital assets, and remain proactive with addressing future needs as established in the Elevate Elmhurst Parks Plan. Overall, the projections for cash and investments available on December 31, 2025 and 2026 provide more than 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 2026 Cash and Investment Target Summary chart below for the twelve months ending December 31, 2026, 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 65-67.

2026 Cash and Investment Target Summary

Fund/Department	Projected 12/31/2025 Cash & Investments	2026 Proposed Operating Revenue	2026 Proposed Operating Expenses	Proposed 12/31/2026 Cash & Investments	Target %	Budgeted Tier 1 2026 Fund Target ^[1]	Will the 2026 target be met?	Tier 2 Amount Over (Under) Tier 1 Target
General	4,618,786	5,315,536	6,751,999	3,182,323	50%	2,428,396	YES!	753,927
Recreation	5,565,461	12,581,423	15,031,432	3,115,452	15%	1,862,136	YES!	1,253,316
IMRF	265,479	426,420	425,094	266,805	50%	212,547	YES!	54,258
FICA	586,148	855,145	853,673	587,620	50%	426,837	YES!	160,783
Liability	98,982	442,503	443,268	98,217	10%	44,327	YES!	53,890
Audit	43,790	62,423	62,931	43,282	50%	31,466	YES!	11,817
SRA	932,345 ^[3]	697,993	1,198,714	431,624	25%	187,179	YES!	244,445
Museum	163,190	385,643	406,968	141,865	25%	95,492	YES!	46,373
Sugar Creek	739,828	1,459,614	1,510,983	688,459		300,000	YES!	388,459
Information Technology	-	-	-	-		-		-
Total Operating	13,014,009	22,226,700	26,685,062	8,555,647		5,588,379		2,967,268
Debt Service	137,351	7,464,110	7,576,595	24,866				
Capital Improvement	256,675	5,930,960	5,779,560	408,075 ^[2]				
Paving & Lighting	264,179 ^[3]	193,401	448,040	9,540				
Total Capital	658,206	13,588,471	13,804,195	442,482				
Total Operating & Capital	13,672,214	35,815,171	40,489,257	8,998,128				
Supplemental Referendum Activity	1,047,189	1,697,485	870,466	1,874,208				
Referendum	87,534,008	-	49,295,250	38,238,758				
Total Referendum	88,581,197	1,697,485	50,165,716	40,112,966				
Grand Total	102,253,411	37,512,656	90,654,973	49,111,094				

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

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

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

Replenishment of Cash and Investments and Reserve Target Policy

Based on Park Board policy, the Tier 1 cash and investment targets are the reserve targets for unanticipated emergencies and revenue shortfalls as illustrated on the *2026 Cash and Investment Target Summary* chart on the previous page. The target levels are based on a percentage of operating expenses (excluding reserves funding capital project expenses) or a flat dollar amount and are established by reviewing the unique nature of cash flows for each fund.

In 2007, the Board passed a policy to create a Tier 2 target for meeting projected capital expenses and paying outstanding debt that is over and above the funds needed to meet the Tier 1 targets established for each fund (see pages 64-65 for the Board's Reserve Policy). This policy provides the Board the ability to maintain the District's healthy financial condition through careful long-range financial planning and, as a result, avoid having to reduce services, personnel or maintenance to fund capital projects unless economic conditions warrant making these types of reductions to the budget. For example, the building of reserves resulted in the Board's ability to weather the financial impact of a potentially devastating loss of \$6 million in non-tax revenue as a result of the pandemic when park districts received no tax-payer funded assistance from the federal government to help offset those losses, unlike most other units of local government in Elmhurst and DuPage County.

The Tier 2 target is determined annually based on the five-year funding projections in the Long-range Capital Improvement and the Long-range Budget Plans. Once the target is finalized, the Executive Director determines how the budget will generate the surplus funds necessary to meet that year or future year capital budgets and repay debt. Based on the Board's reserve policy and significantly reduced spending in the past few years, the District can, as in prior years, spend down reserves in 2026 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 2026 Operating Budget projections.

The proposed 2026 Budget includes utilizing \$5,783,451 of current cash and investments from the General Fund (\$1,895,207), Recreation Fund (\$2,617,189), Special Recreation Fund (\$510,500), Sugar Creek Golf Course Fund (\$321,700), Debt Service Fund (\$150,000), Paving & Lighting Fund (\$263,855) to fund various capital projects, including, but not limited to Plunkett Park Baseball Field and Paving Improvements, Crestview Park Master Plan Phase 1 Implementation, and Berens Park Tennis Courts Replacement. It also calls for utilizing \$49,295,250 from the Referendum Fund to begin the replacement of the Wagner Community Center 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 2026 Budget. As illustrated in both charts on the following page, all funds are projected to have healthy fund balances as of December 31, 2025, and will meet the fund balance target requirements as outlined in the Park Board's Fund Balance Policy on pages 64-65.

2026 BUDGET: LONG-RANGE PLANNING



2026 Ending Fund Balances by Fund

		Audited	2025		Projected	2026		Proposed
Major Fund	Minor Fund	12/31/24	Budgeted	Budgeted	12/31/25	Proposed	Proposed	12/31/26
		Fund Balance	Revenues	Expenses	Fund Balance	Revenues	Expenses	Fund Balance
Operating Budget								
General		5,092,851	5,223,618	5,697,683	4,618,786	5,315,536	6,751,999	3,182,323
	IMRF	374,488	280,000	389,009	265,479	426,420	425,094	266,805
	FICA	642,188	756,800	812,840	586,148	855,145	853,673	587,620
	Liability	199,050	299,780	399,848	98,982	442,503	443,268	98,217
	Audit	43,032	59,600	58,842	43,790	62,423	62,931	43,282
Total General Fund		6,351,609	6,619,798	7,358,222	5,613,185	7,102,027	8,536,965	4,178,247
Recreation		5,652,704	12,912,687	12,999,929	5,565,461	12,581,423	15,031,432	3,115,452
	SRA	962,465	715,119	745,239	932,345	697,993	1,198,714	431,624
	Museum	164,592	348,900	350,302	163,190	385,643	406,968	141,865
Total Recreation Fund		6,779,760	13,976,706	14,095,470	6,660,996	13,665,059	16,637,114	3,688,941
Debt Service		137,351	1,474,003	1,474,003	137,351	7,464,110	7,576,595	24,866
Sugar Creek Golf Course		697,623	1,378,797	1,336,592	739,828	1,459,614	1,510,983	688,459
Total Operating Budgets		13,966,343	23,449,304	24,264,287	13,151,360	29,690,810	34,261,657	8,580,513
Capital Budget								
Capital Improvement		249,175	2,350,646	2,343,146	256,675	5,930,960	5,779,560	408,075
	Paving & Lighting	206,155	215,229	157,205	264,179	193,401	448,040	9,540
Total Capital Budgets		455,331	2,565,875	2,500,351	520,855	6,124,361	6,227,600	417,616
Referendum Budget								
Supplemental Referendum Activity		-	-	-	1,047,189	1,697,485	870,466	1,874,208
Referendum		-	-	-	87,534,008	-	49,295,250	38,238,758
Total Referendum Budgets		-	-	-	88,581,197	1,697,485	50,165,716	40,112,966
Totals		14,421,674	26,015,179	26,764,638	102,253,411	37,512,656	90,654,973	49,111,094

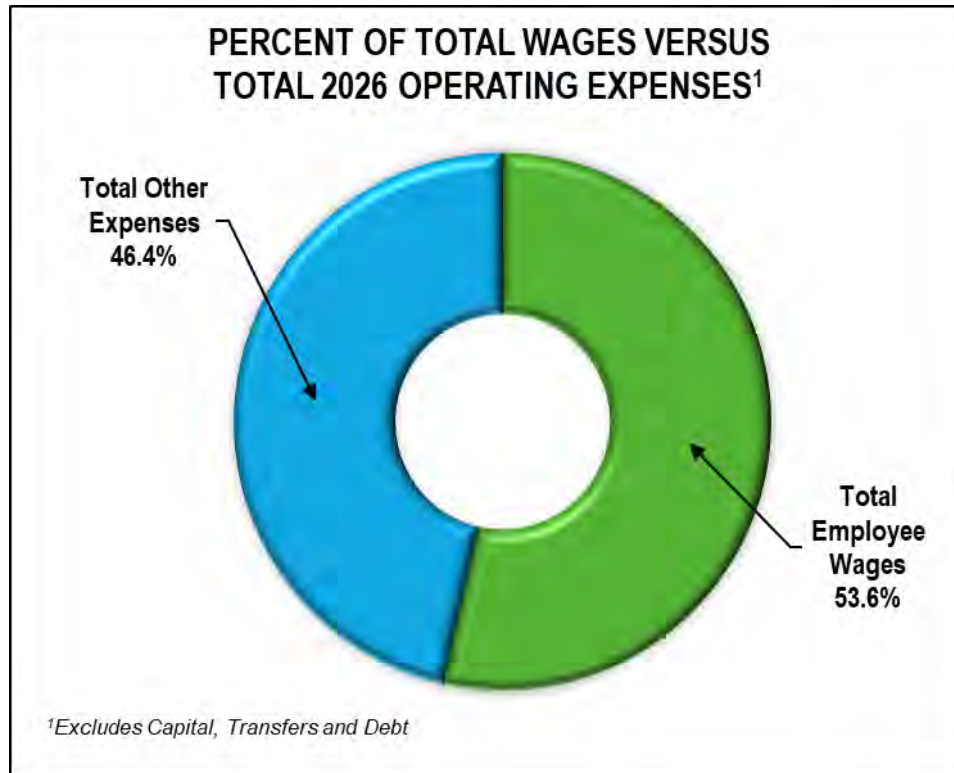
As illustrated in the chart below, the District's fund balances are at sound levels and contribute to the District's healthy financial condition. The General (30.8%), Recreation (44.0%), SRA (53.5%), Museum (15.3%), Debt Service (81.9%), Sugar Creek Golf Course (6.6%), Paving & Lighting (96.4%), and Referendum (56.3%) Funds exhibit decreases in fund balances due to planned spend down of Tier 2 reserves for 2026 operating and capital project needs.

2026 Percent Change in Ending Fund Balances by Fund

Major Fund	Minor Fund	Projected 12/31/25 Fund Balance	2026 Proposed Revenues	2026 Proposed Expenses	Proposed 12/31/26 Fund Balance	Percentage Change in Fund Balance
General		4,618,786	5,315,536	6,751,999	3,182,323	-31.1%
	IMRF	265,479	426,420	425,094	266,805	0.5%
	FICA	586,148	855,145	853,673	587,620	0.3%
	Liability Insurance	98,982	442,503	443,268	98,217	-0.8%
	Audit	43,790	62,423	62,931	43,282	-1.2%
Recreation		5,565,461	12,581,423	15,031,432	3,115,452	-44.0%
	SRA	932,345	697,993	1,198,714	431,624	-53.7%
	Museum	163,190	385,643	406,968	141,865	-13.1%
Debt Service		137,351	7,464,110	7,576,595	24,866	-81.9%
Sugar Creek Golf Course		739,828	1,459,614	1,510,983	688,459	-6.9%
Total Operating Budgets		13,151,360	29,690,810	34,261,657	8,580,513	-34.8%
Capital Improvement		256,675	5,930,960	5,779,560	408,075	59.0%
	Paving & Lighting	264,179	193,401	448,040	9,540	-96.4%
Total Capital Improvement Budgets		520,855	6,124,361	6,227,600	417,616	-19.8%
Supplemental Referendum Activity		1,047,189	1,697,485	870,466	1,874,208	79.0%
Referendum		87,534,008	-	49,295,250	38,238,758	-56.3%
Total Referendum Budgets		88,581,197	1,697,485	50,165,716	40,112,966	-54.7%
Totals		102,253,411	37,512,656	90,654,973	49,111,094	-52.0%

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 53.7% (as compared to 54.9% in 2025).



Total full-time equivalents (FTEs) included in the 2026 Budget are 256.7, an increase of 4.5 (1.8%) as compared to the 2025 Budget. The 2026 FTE is determined using the actual number of full-time budget positions combined with calculated part-time FTEs using the average hourly part-time rate by function combined with expected part-time merit increases to project total part-time budgeted hours. In 2026, 82 full-time positions are included combined with 174.7 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. Similar to last year, the proposed 2026 budget does not recommend the establishment of any new full-time positions.

The chart on the next page illustrates the number of actual FTEs for 2023 and 2024, budgeted 2025 and proposed 2026 FTEs and the variance from 2025 to 2026 for each functional area of the District. The organizational chart on page 60 highlights the number of full-time employees by function.

Noteworthy changes in FTEs are below.

Facilities: An increase of 0.2 (0.8%) is projected due to the following:

- Add two part-time positions to assist with back of the house pool operations

Parks: An increase of 2.5 (10.5%) is projected due to the following:

- Shifted the full-time Parks Planner position to the Parks Department from the Facilities Department
- Additional wages budgeted for part-time operations staff

Recreation: A decrease of 4.8 (3.5%) is projected due to the following:

- Due to conservative budgeting, Rec Station wages are decreasing; therefore, lowering FTEs

Special Use Facilities: An increase of 5.9 (15.8%) is projected due to the following:

- Due to growth in racquet sports programming (both tennis and pickleball).

ELMHURST PARK DISTRICT POSITION INVENTORY BY FUNCTION

	Full-time Equivalents (FTE) ⁴				INCREASE/ (DECREASE) '25 to '26	% INCREASE/ DECREASE(-) '25 to '26
	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget		
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	4.5	4.6	5.2	5.4	0.2	3.8%
Human Resources & Risk Management	2.0	2.0	2.2	2.2	0.0	0.0%
Information Technology	4.0	4.0	4.0	4.0	0.0	0.0%
Parks	22.9	23.7	23.8	26.3	2.5	10.5%
Facilities	22.1	25.8	25.5	25.7	0.2	0.8%
Recreation	94.7	105.4	136.3	131.5	(4.8)	-3.5%
Special Use Facilities	41.2	36.2	37.3	43.2	5.9	15.8%
Sugar Creek Golf Course	9.4	10.2	9.9	10.4	0.5	5.1%
TOTAL FULL-TIME EQUIVALENTS	208.8	219.9	252.2	256.7	4.5	1.8%

⁴ FTE's are a calculation of the number of full-time equivalent employees based on a 2,080-hour work year and include full- and part-time.

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 proposed 2026 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 2026 Budget reflects a projected increase of 6.8% (\$73,965) for health, dental, vision and life insurance expenses as compared to the 2025 Budget. The average cost to the District for employee health insurance is budgeted at \$11,880 in 2026 (96 employees) vs \$11,357 in 2025 (94 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.

The District changed from a Defined Benefit rate structure to a Defined Contribution structure with the implementation of the Blue Directions program in 2016. In this model, in lieu of contributing a percentage of premium cost, the District sets a specific dollar amount for employees to use towards medical premiums. This design allows the District to better control medical insurance expenditures while offering the employee five different health plan choices with varied price points, most of which are at a significantly lower cost for the employee's share than the plans offered in prior years.

The 2026 Budget includes health insurance expenses for 82 full-time employees and 14 eligible part-time employees versus 78 full-time employees and 16 eligible part-time employees in 2025. 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 remainder of the increase will be included in the employee funded portion of the health insurance premiums. Similar to last year, the District's contribution rate towards health insurance premiums is proposed to increase 10.0% from 2025 actual rates to partially offset an 9.9% increase in total premium cost. Insurance premium increases resulting from rate changes (unknown at this time) are proposed to be included in the employee's portion of the premiums.

Employee Portion of the Premium: In March 2012, the District introduced an expanded workplace wellness incentive program for employees, which includes participation in various activities promoting health and wellness. In 2017, the program changed from a participatory program to an outcome-based program while still offering health and wellness education. The structure change was made 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 2026 with an estimated savings for the District of approximately \$395,671. For 2026 the health insurance waiver amount is proposed to increase from \$850 to \$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 2025 Budget, the District's contribution rate was 6.40% while for the 2026

Budget, the contribution rate is 6.89% (a 7.66% increase) based on the recent performance of IMRF's investment portfolio. As a result, the District's total IMRF expenses are budgeted to increase by \$36,022. This increase impacts both the IMRF Fund and the Sugar Creek Golf Course Fund.

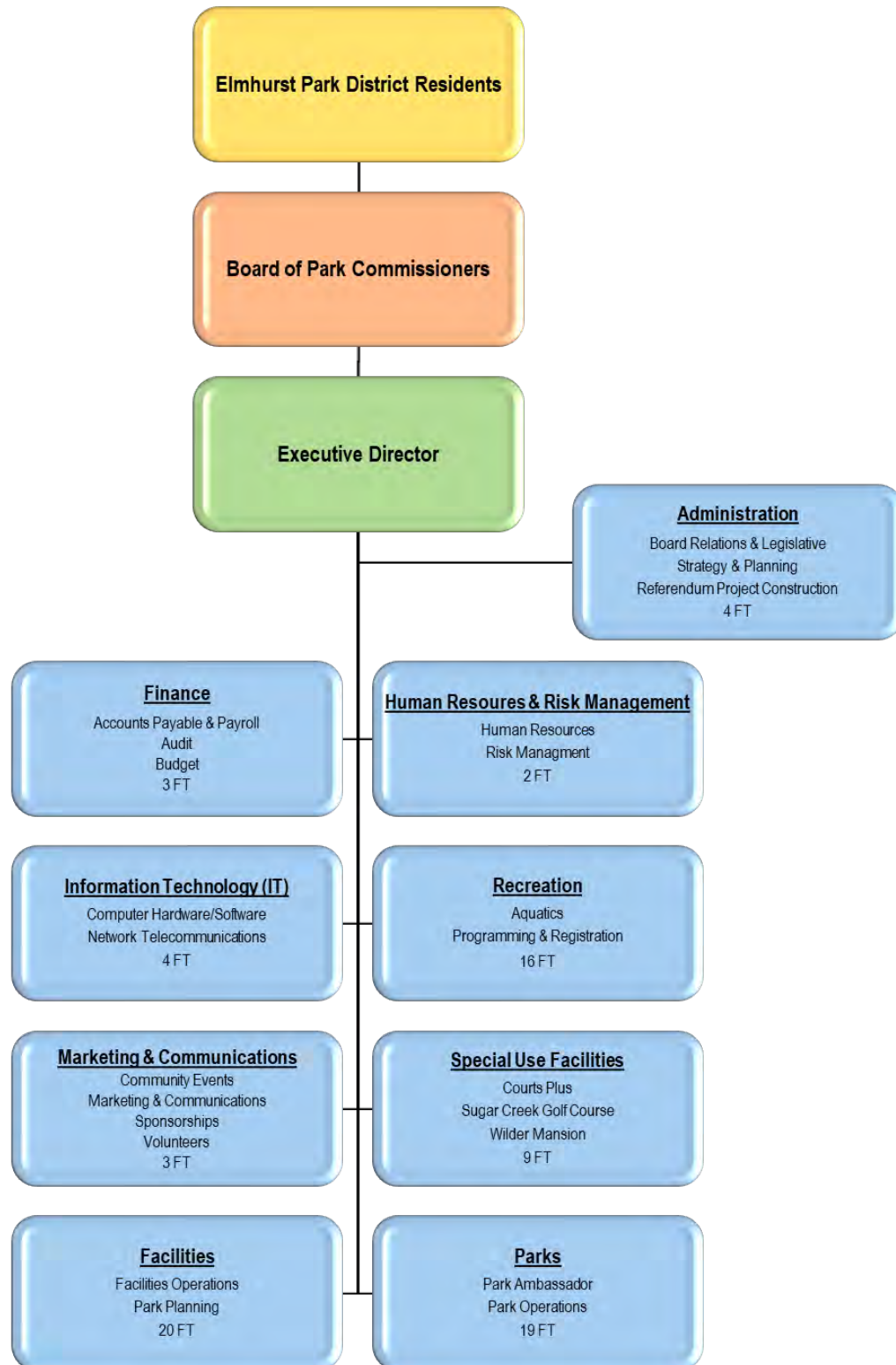
Employee Relations

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 2026 Budget includes \$44,001 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 \$49,675 which is used for specific purposes such as staff meeting supplies, external speakers, and staff appreciation/recognition.

Continuing Education

Funds spent on continuing education are an investment in the employee and the District, as employees need to stay abreast of current trends and expand their skills to understand changes occurring in their field and provide the complexity of services and tasks required of today's 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 \$78,117, an increase of \$21,707 (38.5%) as compared to the 2025 Budget. The Park Board's continuing education budget remains \$18,000 for the 2026 Budget.

**ELMHURST PARK DISTRICT
PROPOSED 2026 BUDGET
ORGANIZATIONAL CHART**



THIS PAGE INTENTIONALLY LEFT BLANK

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 2026 budget for approval begins when Administration, Strategy & Planning, and Finance staff update the budget manual, which provides guidelines and procedures for completing the budget. Staff are trained on the Executive Director's budget parameters and expectations and budget preparation procedures. The budget is presented as a legislative document that, together with the related appropriating ordinance, will represent Park Board policy concerning the sources and use of funds for the budget year.

In July and August, prior to the development of the operating budget, staff and the Board review the Strategic Work Plan 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 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 plan. Once the Capital Plan is complete, the upcoming year of the proposed plan is incorporated into the proposed budget.

In August and early September, each Department prepares operating budgets and inputs them into the District's financial software. Departments submit their requests to the Executive Director mid-September for review. The Executive Director finalizes revenue (including tax projections), expenditure, fund balance, and cash and investment target estimates 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 projects and debt service which is later followed by staff presenting proposed operating budgets in greater detail at the first meeting in November along with the Tentative Budget and Appropriation Ordinance. At its second meeting in November, the Board holds a public hearing on the Tentative Budget and Appropriation Ordinance. After Board review, staff prepare a final Budget and Appropriation Ordinance reflecting the Board's direction/feedback. The Ordinance appropriates the monies necessary to cover the proposed expenses and liabilities the District may incur during the budget year. The Board adopts the Ordinance at its first meeting in December after the 30-day public review period and files the Ordinance with the DuPage and Cook County Clerks' offices by the last Tuesday in December (pursuant to State law).

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

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Basis of Budgeting

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

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

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

2026 Budget Calendar

March 6, 2025	Staff trained on and begin capital planning process
June 10, 2025	Staff proposed 2026 Strategic Work Plan review
July and August, 2025	Staff develop proposed major revenue and expense parameters/assumptions
July 17, 2025	Training on budget expectations and preparation guidelines
July 27, 2025	Departments begin inputting preliminary budget proposals into budget software
August 5, 14, & 21, 2025	Capital Planning Team reviews and determines proposed Capital Improvement Plan
August 11, 2025	Board reviews proposed 2026 Strategic Work Plan Tactics
August 25, 2025	Board achieves consensus on proposed 2026 Strategic Work Plan Tactics
September 5, 2025	Departments complete budget entries into budget software
September 24, 2025	Executive Director finalizes budget proposals with staff and cash and investment target estimates
September 29, 2025	Departments complete written budget submission
October 13, 2025	Board reviews and approves Tax Levy Resolution
October 23, 2025	Capital and debt overviews distributed to Board
October 27, 2025	Board reviews proposed 2026-34 Long-range Capital Improvement Plan, 2026 Capital Budget, and Debt Service
November 7, 2025	Tentative budget and 2026 Budget and Appropriation Ordinance delivered to Board and available for public inspection (at least 30 days prior to adoption)
November 10, 2025	Staff present operating budget proposal to the Board. Public notice provided
November 24, 2025	Public hearing on 2025 amended budget (if necessary) and 2026 Budget and Appropriation Ordinance
November 24, 2025	Board continues discussion on proposed budget
N/A in 2025	Truth in Taxation Hearing held if increase of aggregate extension is over 5%
December 8, 2025	Board approves Budget Document and Tax Levy and Budget and Appropriation Ordinance and Amendments
December 30, 2025	District files Budget and Appropriation Ordinance with DuPage and Cook County Clerks

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



Elmhurst Park District 2026 Budget Development Schedule

	Mar	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 & App. 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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



- 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 at least thirty (30) days before it can take final action. Notice of the hearing and a copy of the ordinance must be published in a newspaper circulated in the District at least seven (7) days before the time of the hearing.
- After Board approval, the District must file a certified copy of the ordinance with the DuPage and Cook County Clerks within thirty (30) days.

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

- A. After the first six (6) months of the fiscal year, the Board may approve, by two-thirds vote, transfers between 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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



10. The District may accumulate funds for the purpose of building repairs and improvements. Additionally, it may annually levy taxes for such purposes that are not met by the funds available in the current or projected Budget and Appropriation Ordinance. These levies must fall within the procedures and limitations 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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



The reserve targets established are as follows:

General Fund (50% of expenses) – Since its inflows are primarily tax receipts that are not received until the second and third quarters of the fiscal year, the cash and 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 covers 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.

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.

Sugar Creek Golf Course Fund – The Sugar Creek Golf Course Fund derives its cash flow from operations, so its cash and investment's goal is determined by estimated operational and capital needs, including an unreserved balance of \$300,000 to cover emergency capital needs.

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

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



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 a future year. 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);
 - Addresses completing a project commitment with dedicated funding, which has already been approved by the Board;
 - Advances the implementation of the District's mission, vision, strategy, goals or policies approved by the Park Board;
 - Satisfies or meets a legal requirement, liability or mandate that can be addressed in future years of the Capital Plan (law, regulation or court order);

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



- Demonstrates a commitment to sustainability with a focus on conservation, preservation, and renewable energy;
 - 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 has reached the end of its useful life
 - 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;
 - Provides new or expanded level of service;
 - Promotes intergovernmental cooperation and other partnership opportunities;
 - Improves the way the District operates resulting in increased productivity and efficiency;
 - Provides enhanced safety.
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 .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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



7. The District retains external bond counsel for all debt issuances to ensure compliance with applicable Federal and State tax and other laws and regulations pertaining to public financing. The District will not issue debt without a written opinion by bond counsel.
8. The District will retain an external financial advisor to be utilized in selected debt issuances.

Cash Management (Investments)

1. An investment policy has been adopted by the Board, which provides guidelines for the prudent investment of temporary idle cash and outlines the policies for maximizing the efficiency of the cash management system. The ultimate goal is to enhance the economic status of the District while protecting its pooled cash.
2. All funds must be invested or held in secure instruments that are both: (a) allowed by State law, AND (b) insured by either an agency of the federal government, collateralized by the holding institution, or judged to be safe by Illinois Park District Liquid Asset Fund (IPDLAF) or any successor group which guides investments for a consortium of park districts or other municipal governments.
3. The District's cash management system is designed to accurately monitor and forecast expenditures and revenues, thus enabling the District to invest funds to the fullest extent possible. The District attempts to match funds to projected disbursements.
4. Criteria for selecting investments and the order of priority are safety, liquidity, and yield.

Capital Asset

1. The District has a Capital Assets policy that includes guidelines for identifying, recording, depreciating and retiring capital assets.
2. All assets must be insured against theft and casualty losses to at least 80% replacement value and against liability losses to Board members, staff, or the organization itself to beyond the minimally acceptable prudent level.
3. A comprehensive evaluation of 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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



2. All funds must be received, processed, or disbursed under controls sufficient 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.
 - o **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.
 - o **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.

2026 BUDGET: BUDGET PROCESS AND FINANCIAL POLICIES



- *Liability Insurance:* This Fund records the District's business insurance and risk management activities, currently provided through membership to the Park District Risk Management Agency. Financing is provided from the annual property tax levy.
- *Audit:* This Fund accounts for expenditures related to the District's annual financial audit. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense.
- *Recreation Fund:* This Fund is used to account for the operations of recreation services including sports, fitness, racquet sports, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors, aquatics, and Courts Plus & Wilder Mansion. According to Article 5-2 of the Park District Code, a park district may levy and collect an annual tax for the purpose of planning, establishing and maintaining recreational programs and that tax shall be levied and collected in like manner as the general taxes for the District (statutory rate limit is .075). Financing is primarily provided from fees and charges for programs and activities and the annual property tax levy. The Recreation Fund is also considered a major fund and has two minor funds presented in separate reports (also special revenue funds) and are described below.
 - *Museum:* This Fund accounts for revenues and expenditures related to the operation of the Wilder Museum/Conservatory and all utility and non-enterprise hospitality rental, meeting and community event expenses at the Wilder Mansion. According to 70 ILCS, Pars. 1290/1 and 1290/2, a Board of Park Commissioners, having control of a public park or parks within which there shall be maintained any aquarium or any museum or museums of art, industry, science, or natural or other history may levy and collect an annual tax for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for such aquarium and museum or museums and the buildings and grounds thereof (statutory rate limit is .07). Financing is provided primarily from the annual property tax levy and program fees.
 - *Special Recreation Association:* This Fund accounts for revenues and expenditures related to the provision of recreation services for individuals with disabilities including membership in the Gateway Special Recreation Association. According to Article 5-8 of the Park District Code, a district that is party to a joint agreement to provide recreational programs for the handicapped under Section 8-10b of the Code may levy and collect an annual tax for the purpose of funding the District's share of the expenses of providing these programs under that joint agreement (statutory rate limit is .04 and is not part of the tax cap). Financing is primarily provided 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 .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.

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

2026 BUDGET: FUND SUMMARY

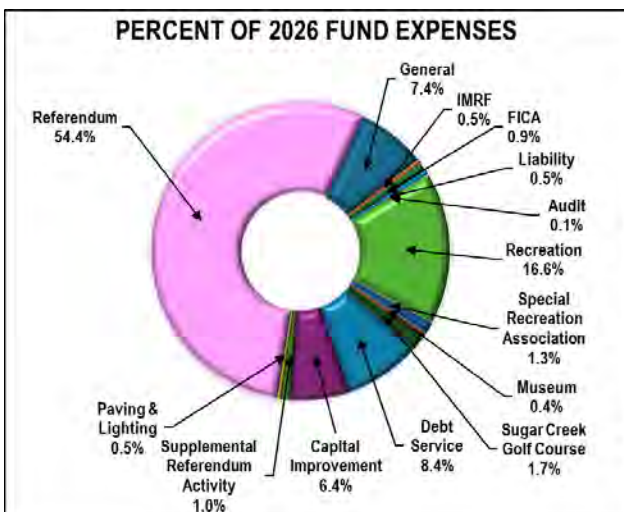
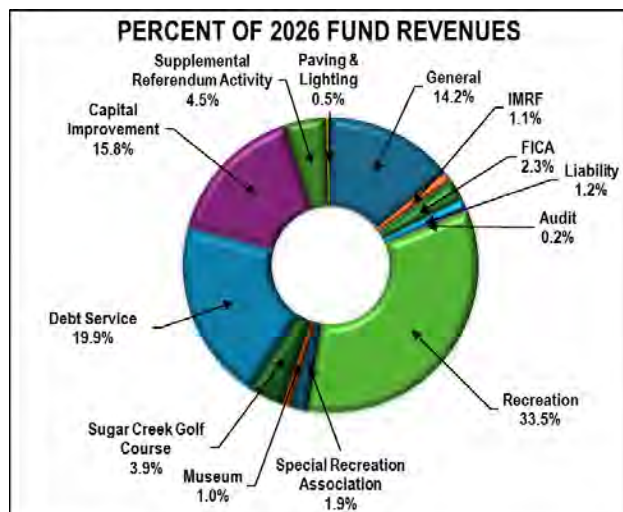


The Fund Summary section provides an analysis of revenue and expenditure trends by fund and is organized by fund group (Government and Proprietary). The last page of this section includes an overview of all the interfund transfers between the funds in the 2026 Budget.

The *2026 Budget Summary by Fund* chart below provides an overview of total 2026 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 2026 Budget. Later in this section, a description of the spending down of reserves is provided for each fund and department.

2026 Budget Summary by Fund

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



2026 BUDGET: FUND SUMMARY



The *Four-year Summary by Fund* chart below provides comparisons of 2023 Actual, 2024 Actual, 2025 Approved Budget and 2026 Proposed Budget revenue and expenditures by fund. The chart illustrates the amount and percentage change of revenue and expenditures for the 2025 Budget and 2026 Proposed Budget by fund. Revenue is projected to increase by 44.2% (\$11,497,477) and expenditures are expected to increase by 238.7% (\$63,890,335). The 2026 Budget variance in both revenue and expenditures from the prior year primarily reflects the impact of the successful 2024 referendum that increased spending on non-referendum capital projects.

Four-year Summary by Fund (2023 Actual, 2024 Actual, 2025 Budget and 2026 Budget)

Fund/Fund	Revenue				Difference ('25 vs '26)	% Change ('25 vs '26)
	2023 Actual	2024 Actual	2025 Budget	2026 Budget		
General Fund	5,127,700	5,214,158	5,223,618	5,315,536	91,918	1.8%
IMRF Fund	363,873	55,351	280,000	426,420	146,420	52.3%
FICA Fund	493,177	757,532	756,800	855,145	98,345	13.0%
Liability Fund	329,252	373,074	299,780	442,503	142,723	47.6%
Audit Fund	180	60,008	59,600	62,423	2,823	4.7%
Recreation Fund	10,986,226	11,465,234	12,912,687	12,581,423	(331,264)	-2.6%
Special Recreation Association Fund	814,500	716,340	715,119	697,993	(17,126)	-2.4%
Museum Fund	325,756	350,319	348,900	385,643	36,743	10.5%
Sugar Creek Golf Course Fund	1,641,264	1,422,175	1,378,797	1,459,614	80,817	5.9%
Total Operating Budget	20,081,928	20,414,192	21,975,301	22,226,700	251,399	1.1%
Debt Service Fund	1,378,070	1,440,860	1,474,003	7,464,110	5,990,107	406.4%
Capital Improvement Fund	2,816,468	4,698,547	2,350,646	5,930,960	3,580,314	152.3%
Paving & Lighting Fund	247,072	294,899	215,229	193,401	(21,828)	-10.1%
Total Debt & Capital Budget	4,441,610	6,434,306	4,039,878	13,588,471	9,548,593	236.4%
Total Operating, Debt & Capital Budget	24,523,539	26,848,498	26,015,179	35,815,171	9,799,992	37.7%
Supplemental Referendum Activity Fund	-	-	-	1,697,485	1,697,485	>100.0%
Referendum Fund	-	-	-	-	-	0.0%
Total Referendum Budget	-	-	-	1,697,485	1,697,485	>100.0%
Grand Total Budget	24,523,539	26,848,498	26,015,179	37,512,656	11,497,477	44.2%

Fund/Fund	Expenditures				Difference ('25 vs '26)	% Change ('25 vs '26)
	2023 Actual	2024 Actual	2025 Budget	2026 Budget		
General Fund	4,146,728	5,130,260	5,697,683	6,751,999	1,054,316	18.5%
IMRF Fund	282,932	300,003	389,009	425,094	36,085	9.3%
FICA Fund	558,684	639,826	812,840	853,673	40,833	5.0%
Liability Fund	304,656	369,187	399,848	443,268	43,420	10.9%
Audit Fund	52,622	52,345	58,842	62,931	4,089	6.9%
Recreation	10,831,304	12,155,756	12,999,929	15,031,432	2,031,503	15.6%
Special Recreation Association Fund	701,267	1,347,593	745,239	1,198,714	453,475	60.8%
Museum Fund	399,401	337,867	350,302	406,968	56,666	16.2%
Sugar Creek Golf Course Fund	1,097,304	1,273,667	1,336,592	1,510,983	174,391	13.0%
Total Operating Budget	18,374,899	21,606,506	22,790,284	26,685,062	3,894,778	17.1%
Debt Service Fund	1,375,324	1,420,479	1,474,003	7,576,595	6,102,592	414.0%
Capital Improvement Fund	3,048,295	4,764,330	2,343,146	5,779,560	3,436,414	146.7%
Paving & Lighting Fund	220,376	124,876	157,205	448,040	290,835	185.0%
Total Debt & Capital Budget	4,643,996	6,309,685	3,974,354	13,804,195	9,829,841	247.3%
Total Operating, Debt & Capital Budget	23,018,894	27,916,190	26,764,638	40,489,257	13,724,619	51.3%
Supplemental Referendum Activity Fund	-	-	-	870,466	870,466	>100.0%
Referendum Fund	-	-	-	49,295,250	49,295,250	>100.0%
Total Referendum Budget	-	-	-	50,165,716	50,165,716	>100.0%
Grand Total Budget	23,018,894	27,916,190	26,764,638	90,654,973	63,890,335	238.7%
Net	1,504,644	(1,067,692)	(749,459)	(53,142,317)	(52,392,858)	6990.8%

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.

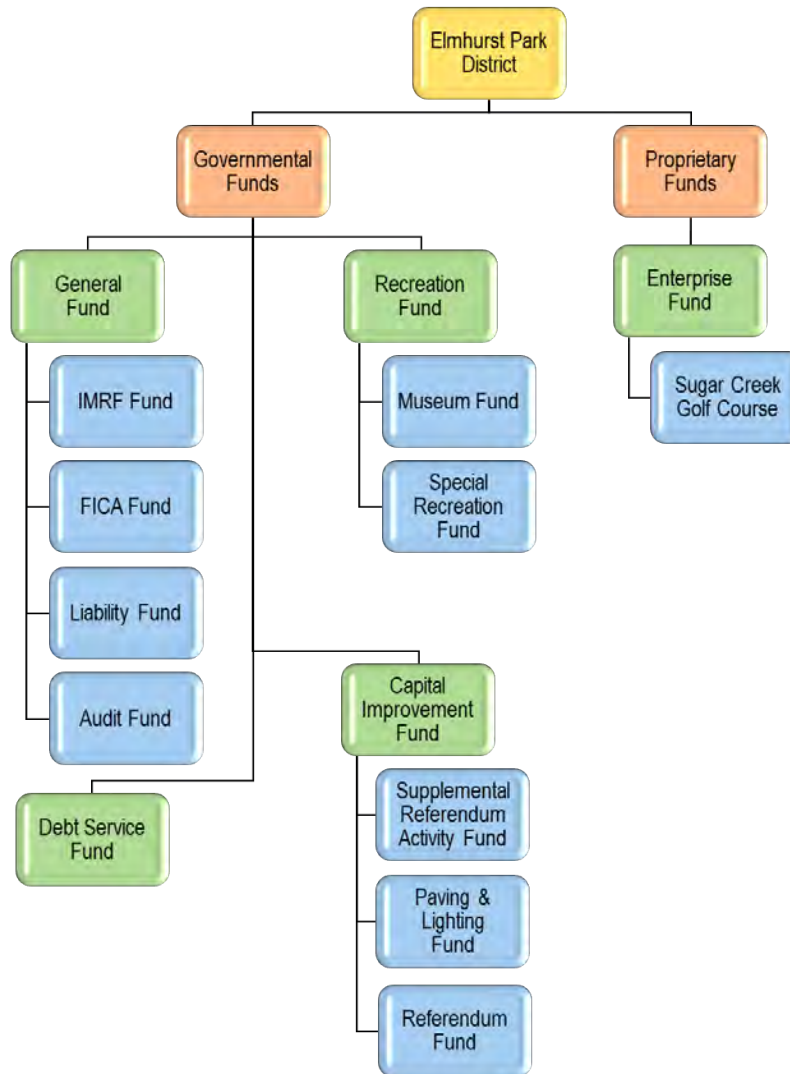
State law requires the District to show each Fund separately in the Budget and Appropriations Ordinance. Annual budget appropriations are adopted for the General, Special Revenue, Debt Service, Capital Projects, and Enterprise Funds. All annual budgets and appropriations lapse at fiscal year-end and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

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

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful for sound financial administration. Goods or services from such activities are provided to outside parties (enterprise funds). 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 70-72.

Fund Organization Chart



Matrix of Fund Distribution of Expenses by Function

Function	General Fund	IMRF Dept	FICA Dept	Liability Dept	Audit Dept	Recreation Fund	SRA Dept	Museum Dept	Sugar Creek Golf Course Fund	Debt Service Fund	Capital Improvement Fund	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

This chart illustrates the relationship between the functional units and funds in the aggregate (in which fund expenses are recorded for each functional unit). For a detailed chart of 2026 Function Expenditures by Fund see pages 27-28.

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 2026, the General Fund revenue is projected to increase by 1.8% (\$91,918) from the 2025 Budget and expenses are projected to increase by 18.5% (\$1,054,316). Overall, the General Fund exhibits a net deficit of \$1,436,463.

General Fund Revenue

Taxes: In the proposed 2026 Budget, tax revenue totals \$4,482,318 from Property taxes and \$250,000 from Corporate Replacement Taxes. Total budgeted taxes are proposed to increase by 2.1% (\$99,318) as compared to the 2025 Budget due largely in part to increasing the property tax levy by \$347,185 offset by corporate replacement tax decreasing by \$225,000.

Advertising, Donations, and Sponsorship: The 2026 Budget includes revenue totaling \$83,050; sponsorship \$53,500 and advertising \$29,550. Compared to the 2025 Budget, revenue is increasing overall by 13.8% (\$10,050) due to budgeted increases in both sponsorship (\$4,500) and advertising (\$5,550).

Rentals: Rental revenue is increasing by 0.4% (\$950) primarily due to an increase in athletic facility rentals, 0.5% (\$1,000); offset by a decrease in indoor facility rentals of 100.0% (\$50), no dollars were budgeted for District facilities being used as an election polling site.

Merchandise Sales: Merchandise sales revenue of \$10,100 represents a decrease of 2.9% (\$300) as compared to the 2025 Budget due to no dollars budgeted for Park Palooza merchandise 100.0% (\$500), offset by an increase in memorials, 2.0% (\$200).

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 \$171,700 is 9.5% (\$18,100) lower compared to the 2025 Budget due to declining interest rates over the prior 12 months.

2026 BUDGET: FUND SUMMARY



	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
General Fund Revenues						
Taxes	4,450,094	4,551,290	4,633,000	4,732,318	99,318	2.1%
Advertising, Donations, Sponsorships	94,397	77,750	73,000	83,050	10,050	13.8%
Program Fees	501	311	-	-	-	0.0%
Rentals	273,603	253,962	241,050	242,000	950	0.4%
Daily Uses, Memberships, Passes	3	665	-	-	-	0.0%
Merchandise Sales	33,329	14,251	10,400	10,100	(300)	-2.9%
Transfers	26,368	26,368	76,368	76,368	-	0.0%
Bond, Insurance, Other Proceeds	33,433	19,255	-	-	-	0.0%
Interest	215,972	270,306	189,800	171,700	(18,100)	-9.5%
Total Revenues	5,127,700	5,214,158	5,223,618	5,315,536	91,918	1.8%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
General Fund Expenses						
Wages	2,015,947	2,394,441	2,409,416	2,520,419	111,003	4.6%
Services	1,142,460	1,427,399	1,506,079	1,716,162	210,083	13.9%
Repairs	24,634	23,420	41,400	44,750	3,350	8.1%
Supplies	540,518	480,867	673,431	543,461	(129,970)	-19.3%
Transfers/Debt	423,169	804,133	1,067,357	1,927,207	859,850	80.6%
Total Expenses	4,146,728	5,130,260	5,697,683	6,751,999	1,054,316	18.5%
Net	980,973	83,898	(474,065)	(1,436,463)	(962,398)	203.0%

General Fund Expenses

As compared to the 2025 Budget, expenses are increasing overall by 18.5% (\$1,054,316).

Wages: Wages are increasing overall by 4.6% (\$111,003). The changes are primarily related to full-time budgeted merit increases for existing staff.

Services: As compared to the 2025 Budget, Services are projected to increase by 13.9% (\$210,083). This is primarily due to increases in the following:

- Contract Services 38.0% (\$90,377) due to shifting expenses from Planning Projects Supplies.
- Printing 389.0% (\$41,230) primarily due to implementing a new District logo and branding (\$38,000)
- Computer & Hardware Services 17.0% (\$23,165) due to shifting expenses from Computer Software Supplies.
- Employee Relations 75.2% (\$20,282) primarily due to implementing a new District logo and branding (\$14,000)
- Health Care 3.7% (\$14,677) primarily due to employee elections and the District contribution increased by 10%

Repairs: Expenses are increasing by 8.1% (\$3,350) primarily due to an increase in equipment repairs 98.0% (\$7,500), mostly offset by a decrease in building repairs 32.0% (\$4,000).

Supplies: Expenses are decreasing by 19.3% (\$129,970) primarily due to the following:

- Decrease in Computer Software 100.0% (\$15,898) due to shifting expenses to Computer & Hardware Services
- Decrease in Computer Hardware 46.8% (\$27,157) due to shifting a portion of expenses to Computer & Hardware Services
- Decrease in Planning Projects 100.0% (\$78,000) due to shifting expenses to Contract Services

Transfers: A one-time transfer of \$1,927,207 to the Capital Improvement Fund to finance proposed 2026 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 2025 Budget, the Illinois Municipal Retirement Fund (IMRF) reflects an increase of 52.3% (\$146,420) in revenue primarily due to the proposed increase to the property tax levy of 61.4% (\$157,920) 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 2026 employer contribution rate set by IMRF is 6.89% which is a 7.66% increase as compared to 2025 (6.40%). Consequently, IMRF Fund expenses are increasing by 9.3% (\$36,085).

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
IMRF Department Revenues						
Taxes	349,203	35,093	257,400	415,320	157,920	61.4%
Interest	14,670	20,258	22,600	11,100	(11,500)	-50.9%
Total Revenues	363,873	55,351	280,000	426,420	146,420	52.3%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
IMRF Department Expenses						
Services	282,932	300,003	389,009	425,094	36,085	9.3%
Total Expenses	282,932	300,003	389,009	425,094	36,085	9.3%
Net	80,941	(244,652)	(109,009)	1,326	110,335	-101.2%

Year	EPD Employer Contribution Rate
2016	10.77%
2017	10.90%
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%

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 2025 Budget, FICA Fund revenues are increasing by 13.0% (\$98,345) mainly due to an increase in the proposed property tax levy 13.1% (\$97,545)) 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 2025 Budget, FICA expenses are projected to increase 5.0% (\$40,833) due to increased salary and wage expenses resulting from the District's projected annual merit increases.

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

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
FICA Department Revenues						
Taxes	478,427	747,277	742,500	840,045	97,545	13.1%
Interest	14,750	10,256	14,300	15,100	800	5.6%
Total Revenues	493,177	757,532	756,800	855,145	98,345	13.0%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
FICA Department Expenses						
Services	558,684	639,826	812,840	853,673	40,833	5.0%
Total Expenses	558,684	639,826	812,840	853,673	40,833	5.0%
Net	(65,507)	117,706	(56,040)	1,472	57,512	-102.6%

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 47.6% (\$142,723) as compared to the 2025 Budget. Due mainly to the proposed property tax levy increase of 47.6% (\$142,323). Expenses are proposed to increase by 10.9% (\$43,420) in order to fund projected expenses and meet cash and investment targets.

Wages: Wages are increasing overall by 4.5% (\$2,195). The change is primarily related to the proposed merit increases for staff whose responsibilities include insurance and risk management related activities.

Services: Service expenses are increasing by 11.7% (\$41,225) primarily due to an increased contribution to PDRMA that is calculated based on a percentage of District payroll for employment practices, cyber security, asset values for property, and acreage for pollution 10.9% (\$34,854).

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Liability Department Revenues						
Taxes	327,501	372,606	298,980	441,303	142,323	47.6%
Interest	1,751	468	800	1,200	400	50.0%
Total Revenues	329,252	373,074	299,780	442,503	142,723	47.6%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Liability Department Expenses						
Wages	44,495	48,111	48,281	50,476	2,195	4.5%
Services	260,161	321,076	351,567	392,792	41,225	11.7%
Total Expenses	304,656	369,187	399,848	443,268	43,420	10.9%
Net	24,595	3,887	(100,068)	(765)	99,303	-99.2%

**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 2025 Budget, revenue in the Audit Fund reflects an increase of 4.7% due to the proposed property tax levy increase of 4.4% (\$2,623). Expenses are projected to increase 6.9% (\$4,089) and, while the 2026 Proposed Budget is projected to balance, it is projected to have sufficient cash and reserves at the end of 2026 to meet targeted balances.

Wages: Wages are projected to increase by 3.9% (\$1,145) due to proposed merit increases for staff whose responsibilities include preparing the annual financial statements.

Services: Overall services are increasing by 9.9% (\$2,944) to fund costs for audit services necessary to conduct the annual audit and actuarial services to calculate post-employment benefits liability for the District.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Audit Department Revenues						
Taxes	-	59,865	59,400	62,023	2,623	4.4%
Interest	180	143	200	400	200	100.0%
Total Revenues	180	60,008	59,600	62,423	2,823	4.7%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Audit Department Expenses						
Wages	29,372	29,260	29,137	30,282	1,145	3.9%
Services	23,250	23,085	29,705	32,649	2,944	9.9%
Total Expenses	52,622	52,345	58,842	62,931	4,089	6.9%
Net	(52,442)	7,663	758	(508)	(1,266)	-167.0%

2026 BUDGET: FUND SUMMARY



RECREATION FUND

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

Type of Fund
 Governmental

Minor Funds
 Special Recreation Association (SRA) and Museum

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

Expenses include
 Operating costs for recreation services and facilities

As compared to the 2025 Budget, Recreation Fund revenue is decreasing by 2.6% (\$331,264) and expenses are increasing by 15.6% (\$2,031,503). Overall, the Recreation Fund exhibits a net deficit of \$2,450,009.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Recreation Fund Revenues						
Taxes	2,273,763	2,302,727	2,446,693	1,948,426	(498,267)	-20.4%
Advertising, Donations, Sponsorships	6,300	8,065	9,800	13,782	3,982	40.6%
Grants	360,206	42,255	-	-	-	0.0%
Program Fees	5,454,053	6,026,172	7,198,351	7,168,739	(29,612)	-0.4%
Rentals	424,276	368,404	420,455	419,059	(1,396)	-0.3%
Daily Uses, Memberships, Passes	2,251,668	2,382,135	2,572,569	2,784,237	211,669	8.2%
Merchandise Sales	72,863	78,757	71,679	55,640	(16,039)	-22.4%
Transfers	77,540	77,540	77,540	77,540	-	0.0%
Bond, Insurance, Other Proceeds	3,528	5,662	-	-	-	0.0%
Interest	62,029	173,517	115,600	114,000	(1,600)	-1.4%
Total Revenues	10,986,226	11,465,234	12,912,687	12,581,423	(331,264)	-2.6%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Recreation Fund Expenses						
Wages	5,612,080	6,268,508	7,766,337	8,008,794	242,457	3.1%
Services	2,682,878	2,830,624	3,347,679	3,493,085	145,406	4.3%
Repairs	167,896	142,098	195,825	198,975	3,150	1.6%
Supplies	610,518	483,273	783,527	687,021	(96,506)	-12.3%
Transfers/Debt	1,757,932	2,431,253	906,561	2,643,557	1,736,996	191.6%
Total Expenses	10,831,304	12,155,756	12,999,929	15,031,432	2,031,503	15.6%
Net	154,922	(690,523)	(87,242)	(2,450,009)	(2,362,767)	2708.3%

Recreation Fund Revenue

Taxes: Tax revenue is proposed to decrease by 20.4% (\$498,267) as compared to the 2025 Budget due to a reduction in the proposed property tax levy.

Advertising, Donations, Sponsorships: Sponsorships revenue is proposed to increase by 49.8% (\$3,982) due to increasing sponsorship opportunities for local businesses at recreation facilities (\$2,200), Courts Plus (\$1,500) and licensing reimbursements for contracted concessions at pools (\$282).

Program Fees: As compared to the 2025 Budget, Program Fee revenue is decreasing by 0.4% (\$29,612) primarily due to a decrease in Recreation programs 3.5% (\$197,816) offset by increases in Special Use Facility programs 11.1% (\$145,704) and Recreation refund fees 286.6% (\$22,500). The decrease in program fee revenue is due to budgeting conservatively during the relocation of programs during the construction of the new Wagner Community Center to account for the potential of decreased enrolment and only offering contracted sports programs. More detail can be found in Revenue Analysis on pages 112-113.

Recreation program areas with significant estimated decreases/increases are listed below:

- Sports (including Gymnastics) decrease by 21.0% (\$301,040)

2026 BUDGET: FUND SUMMARY



- Early Childhood decrease by 19.3% (\$92,787)
- General Interest increase by 37.7% (\$107,245)
- Aquatics increase by 23.6% (\$41,430)
- Day Camps & Recreation Station increase by 1.3% (\$39,064)

Special Use Facility program areas with estimated increases/decreases are listed below:

- Racquet Sports increase by 17.2% (\$171,411)
- Wilder Mansion increases by 122.2% (\$24,620)
- Fitness decreased by 17.0% (\$50,327)

Rentals: Rental revenue is decreasing overall by 0.3% (\$1,396) as compared to 2025 budget.

Passes, Membership and Daily Uses: As compared to the 2025 Budget, revenue is projected to increase by 8.2% (\$211,669) primarily due to a 5.0% rate increase at Courts Plus (\$197,072).

Merchandise Sales: Revenue from merchandise sales is proposed to decrease overall by 22.4% (\$16,039) reflecting the average of actual sales for the past three years.

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 3.1% (\$242,457) overall due to the changes below:

Full-time wages as compared to 2025 are up by 9.4% (\$270,693) due primarily to budgeted merit increases for existing staff, along with the reclassification of a Facilities I position to a Facilities Supervisor – Aquatics Bldgs position, the shift of the former Administrative Assistant position to a Registration Clerk position, and an anticipated increase in overtime.

Part-time wages are decreasing, by 0.6% (\$28,736), due to

Program areas with the largest projected increases/decreases include the following:

- Outdoor Pools including lifeguards, managers, programming, and guest services increasing by 14.7% (\$112,849)
- Racquet Sports increasing by 29.3% (\$103,333)
- Rec Station and Summer Camps decreasing by 9.3% (\$170,394)
- Sports (excluding Gymnastics) are decreasing by 75.6% (\$119,478) as nearly all sports programs excluding leagues will be contractual
- Gymnastics decreasing by 12.7% (\$48,457) as a decline in enrollment is anticipated due to the relocation of programs during construction of the new Wagner Community Center

Services: As compared to the 2025 Budget, services are increasing 4.3% (\$145,406) primarily due to increases in health care expenses, program services, utilities, computer & hardware services, and contract services as detailed below:

2026 BUDGET: FUND SUMMARY



Health care expenses increasing by 7.6% (\$44,885) primarily due to changes in individual employee elections as compared to the 2025 budget and a 10% increase to the District's premium contribution

Program services increasing by 23.4% (\$196,925) primarily due to all Sports (excluding Gymnastics) becoming contractual 65.0% (\$152,390)

Utilities are decreasing due to the closure of the Wagner Community Center:

- Electricity 14.4% (\$47,000)
- Natural Gas 48.0% (\$49,000)
- Water & Sewer 2.9% (\$5,000)

Computer & Hardware Services increasing by 17.0% (\$39,441) primarily due to shifting expenses from Computer Software Supplies

Contract Services are proposed to decrease by 42.9% (\$100,561) primarily due to the discontinuation of the pool maintenance contract 89.0% (\$65,449) and discontinued services at the Wagner Community Center 100.0% (\$15,351) during reconstruction.

Repairs: As compared to the 2025 Budget, repairs are increasing 1.6% (\$3,150) primarily due to increases in equipment repairs, 29.1% (\$15,100), plumbing repairs 3.1% (\$1,650), and electrical repairs 3.7% (\$500) offset by a decrease in building repairs 18.4% (\$14,100).

Supplies: Expenses are decreasing by 12.3% (\$96,506) primarily due to a decrease in Computer Software 100.0% (\$26,255) and Computer Hardware 46.8% (\$46,242) in relation to shifting expenses to Computer & Hardware Services.

Transfers: Transfer expenses include \$2,617,189 to the Capital Improvement Fund for 2026 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

Taxes As compared to the 2025 Budget; revenues are increasing by 0.1% (\$374) due to an increase in the proposed property tax levy.

Expenses in the SRA Fund are increasing by 60.8% (\$453,475) as compared to the 2025 Budget and the SRA Fund will have a net deficit of \$500,721 (revenues minus expenses) to fund accessibility improvements as described below.

Wages are increasing by 3.4% (\$7,802) primarily due to the proposed annual merit increase for full-time staff 3.0% (\$4,202) as well as increases for part-time staff 4.0% (\$3,600) due to rising requests for inclusion services.

Services expenses are increasing by 3.3% (\$8,068) primarily due to program services 3.5% (\$7,832) due to a 3% contribution increase for Gateway SRA Membership.

Supplies are decreasing by 64.7% (\$1,100) due to a reduction in staff apparel and programming supplies.

Capital is increasing by 163.2% (\$438,705) as compared to the 2025 budget. Proposed 2026 capital projects (\$707,500) include: Crestview Park Master Plan Phase 1 Implementation (\$300,000), Crestview Park Playground improvements (\$350,000) and paving improvements at Conrad Fischer Park (\$57,500).

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
SRA Department Revenues						
Taxes	785,213	687,412	680,919	681,293	374	0.1%
Interest	29,287	28,928	34,200	16,700	(17,500)	-51.2%
Total Revenues	814,500	716,340	715,119	697,993	(17,126)	-2.4%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
SRA Department Expenses						
Wages	197,340	218,072	230,243	238,045	7,802	3.4%
Services	246,345	276,831	244,501	252,569	8,068	3.3%
Supplies	991	1,204	1,700	600	(1,100)	-64.7%
Capital	256,591	851,487	268,795	707,500	438,705	163.2%
Total Expenses	701,267	1,347,593	745,239	1,198,714	453,475	60.8%
Net	113,234	(631,253)	(30,120)	(500,721)	(470,601)	1562.4%

2026 BUDGET: FUND SUMMARY



Museum Fund

Museum Fund:

Purpose

Accounts for District museum related program and facility operations

Revenues include

A specific annual property tax levy, donations and program fees

Expenses include

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

As compared to the 2025 Budget, Museum Fund revenue is increasing by 10.5% (\$36,743) and expenditures are increasing by 16.2% (\$56,666). The Museum Fund will have a net deficit of \$21,325 (revenues minus expenses) but projected to have sufficient cash and reserves at the end of 2026 to meet targeted balances.

Taxes as compared to the 2025 Budget revenues are increasing by 7.8% (\$26,643) due to the proposed property tax levy.

Wages reflect an increase of 4.5% (\$6,434) due to the proposed annual merit increase for horticulture staff.

Services reflect an increase of 34.8% (\$24,232) primarily due to an increase in health care expenses 56.1% (\$14,334) due to changes in employee elections as compared to the 2025 budget and a 10% increase to the District's premium contribution. Along with an increase in utilities 37.0% (\$10,000) primarily due to water & sewer 128.6% (\$9,000) as charges increased.

Repairs are proposed to remain the same from the previous year's budget.

Supplies are budgeted to increase by 2.0% (\$1,000) as compared to 2025, due to increases in ground supplies (\$1,000).

Capital expenditures are increasing by 100.0% (\$25,000) due to the refinishing of the Wilder Mansion basement floor and walls.

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.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Museum Department Revenues						
Taxes	303,826	337,513	341,550	368,193	26,643	7.8%
Advertising, Donations, Sponsorships	5,613	5,516	400	400	-	0.0%
Grants	15,000	-	-	-	-	0.0%
Program Fees	-	-	350	350	-	0.0%
Interest	1,316	7,290	6,600	16,700	10,100	153.0%
Total Revenues	325,756	350,319	348,900	385,643	36,743	10.5%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Museum Department Expenses						
Wages	112,246	120,935	141,939	148,373	6,434	4.5%
Services	63,279	65,148	69,663	93,895	24,232	34.8%
Repairs	3,200	7,970	12,000	12,000	-	0.0%
Supplies	39,041	47,348	49,160	50,160	1,000	2.0%
Capital	104,095	18,926	-	25,000	25,000	>100.0%
Transfers/Debt	77,540	77,540	77,540	77,540	-	0.0%
Total Expenses	399,401	337,867	350,302	406,968	56,666	16.2%
Net	(73,646)	12,452	(1,402)	(21,325)	(19,923)	1421.0%

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 2025 Budget, revenue in this Fund exhibits an increase of 406.4% (\$5,990,107) primarily due to an increase in property taxes 404.7% (\$5,941,707) and interest earnings 806.7% (\$48,400) resulting from the Referendum.

Debt service expenses in this fund are proposed to increase by 414.0% (\$6,102,592) due to an increase in transfers 166.7% (\$747,052) and debt payments 527.2% (\$5,355,540).

Transfers of \$1,195,164 to the Capital Improvements Fund (\$1,045,164) for 2026 capital projects including but not limited to: Berens Park Tennis Courts Replacement (\$694,664) and Roof Replacement and Restoration at the Kies Recreation Center & East End Pool Bathhouse (\$233,500). As well as \$150,000 to the Capital Improvements Fund for future capital projects with funds consisting of interest earnings from the past several years after all debt payments have been made.

Debt Payments of \$6,371,431 include the second payment of the General Obligation Park Bonds, Series 2025 in the amount of \$5,843,513 related to the Referendum.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Debt Service Fund Revenues						
Taxes	1,368,204	1,434,689	1,468,003	7,409,710	5,941,707	404.7%
Interest	9,866	6,172	6,000	54,400	48,400	806.7%
Total Revenues	1,378,070	1,440,860	1,474,003	7,464,110	5,990,107	406.4%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Debt Service Fund Expenses						
Services	8,405	3,429	10,000	10,000	-	0.0%
Transfers/Debt	1,366,919	1,417,050	1,464,003	7,566,595	6,102,592	416.8%
Total Expenses	1,375,324	1,420,479	1,474,003	7,576,595	6,102,592	414.0%
Net	2,745	20,382	-	(112,485)	(112,485)	>100.0%

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

As compared to the 2025 Budget, the Capital Improvement Fund exhibits an increase of 152.3% (\$3,580,314) in revenue and an increase of 146.7% (\$3,436,414) in expenses due to increased proposed non-referendum capital project spending in 2026.

Advertising, Donations, and Sponsorships revenue is decreasing by 100.0% (\$2,500) as compared to the 2025 Budget, as funding is not anticipated in 2026.

Grant revenue is increasing by \$190,000 as compared to the 2025 Budget, due to the anticipated award of a State of Illinois Department of Commerce and Economic Opportunity Grant for the Crestview Park Playground and Soft Surfacing Replacement.

Transfers of cash and investments from other Funds are increasing by 145.0% (\$3,396,414) as transfers from the General Fund (\$1,927,207), the Recreation Fund (\$2,617,189), and Debt Service Fund (\$1,195,164) are proposed to complete the proposed 2026 capital projects (\$5,779,560).

Capital expenditures budgeted for 2026 are \$5,779,560 which is a 146.7% (\$3,436,414) increase as compared to the 2025 Budget (see pages 169-180 for a detailed overview of capital plan spending).

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Capital Improvement Fund Revenues						
Advertising, Donations, Sponsorships	113,600	108,500	2,500	-	(2,500)	-100.0%
Grants	-	1,019,700	-	190,000	190,000	>100.0%
Transfers	2,676,527	3,474,490	2,343,146	5,739,560	3,396,414	145.0%
Bond, Insurance, Other Proceeds	22,640	91,967	-	-	-	0.0%
Interest	3,701	3,891	5,000	1,400	(3,600)	-72.0%
Total Revenues	2,816,468	4,698,547	2,350,646	5,930,960	3,580,314	152.3%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Capital Improvement Fund Revenues						
Capital	3,048,295	4,764,330	2,343,146	5,779,560	3,436,414	146.7%
Total Expenses	3,048,295	4,764,330	2,343,146	5,779,560	3,436,414	146.7%
Net	(231,827)	(65,782)	7,500	151,400	143,900	1918.7%

Minor Funds in the Capital Improvement 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

Supplemental Referendum Activity Fund

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 2026 budget proposes total revenue of \$1,697,485 due to interest earnings from the investment of the referendum bond proceeds and total expenditures of \$870,466 as described below.

Wages expense for the Director of Referendum Project Construction position that oversees all referendum projects (\$162,733).

Services expense of \$699,733 is primarily due to costs related to the rented facility at 185 Industrial Drive, which will temporarily house dance and gymnastics programs, along with Recreation Department staff offices, during the construction of the new Wagner Community Center. This includes the following:

- Building Rentals - \$560,297
- Utilities - \$61,000, which include Electricity \$31,000, Natural Gas \$22,000, and Water & Sewer \$8,000

As well as Finance/Bank Fees (\$44,155) for costs related to the investment of the referendum bond proceeds

Repairs expense of \$8,000 is for miscellaneous repairs that may be required at 185 Industrial Drive.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Supplemental Referendum Activity Revenues						
Interest	-	-	-	1,697,485	1,697,485	>100.0%
Total Revenues	-	-	-	1,697,485	1,697,485	>100.0%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Supplemental Referendum Activity Revenues						
Wages	-	-	-	162,733	162,733	>100.0%
Services	-	-	-	699,733	699,733	>100.0%
Repairs	-	-	-	8,000	8,000	>100.0%
Total Expenses	-	-	-	870,466	870,466	>100.0%
Net	-	-	-	827,019	827,019	>100.0%

Paving & Lighting Fund:

Purpose

Accounts for the planning, constructing and maintaining of streets, roadways and other paved areas and the lighting thereof

Revenues include

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

Expenses include

Capital projects and paving supplies

Paving & Lighting Fund

As compared to the 2025 Budget, Paving & Lighting revenue is decreasing by 10.1% (\$21,828) due to a proposed increase in budgeted property **Taxes** 15.4% (\$25,088) offset by a decrease in **Transfers** 100.0% (\$52,516) from the Debt Service Fund for 2025 proposed capital projects.

The 2026 budget proposes expenses increasing by 185.0% (\$290,835) due to 2026 capital projects (\$448,040) including: Conrad Fischer Park pathways (\$60,500), Plunkett Park paving improvements (\$314,540), and various other paving projects (\$73,000) (see pages 169-180 for a detailed overview of capital plan spending).

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Paving & Lighting Fund Revenues						
Taxes	149,940	157,919	162,513	187,601	25,088	15.4%
Transfers	95,939	136,835	52,516	-	(52,516)	-100.0%
Interest	1,193	145	200	5,800	5,600	2800.0%
Total Revenues	247,072	294,899	215,229	193,401	(21,828)	-10.1%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Paving & Lighting Fund Expenses						
Capital	220,376	124,876	157,205	448,040	290,835	185.0%
Total Expenses	220,376	124,876	157,205	448,040	290,835	185.0%
Net	26,696	170,022	58,024	(254,639)	(312,663)	-538.9%

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 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

The 2026 budget proposes expenditures of \$49,295,250, the majority of which are related to the replacement of the Joanne B. Wagner Community Center.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Referendum Fund Revenues						
Total Revenues	-	-	-	-	-	0.0%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Referendum Fund Expenses						
Capital	-	-	-	49,295,250	49,295,250	>100.0%
Total Expenses	-	-	-	49,295,250	49,295,250	>100.0%
Net	-	-	-	(49,295,250)	(49,295,250)	>100.0%

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 2025 Budget, Sugar Creek Golf Course revenues are projected to increase by 5.9% (\$80,817) with expenses also increasing by 13.0% (\$174,391). Overall, the Fund exhibits a net deficit of \$51,369.

Sugar Creek Golf Course Fund Revenue

Program Fee revenue is increasing by 5.5% (\$6,893) as compared to the 2025 Budget primarily due to fee increases for high school and adult level golf programs along with additional offerings.

Rental revenue is projected to increase 3.0% (\$7,450) as compared to the 2025 Budget, due to an increased demand for banquets 24.8% (\$7,450).

Daily Use, Memberships, Passes revenue is projected to increase overall by 7.4% (\$63,776) as compared to the 2025 Budget. This is based on the average for the previous three years for both daily use 2.0% (\$13,500) and driving range daily use 27.8% (\$50,276).

Merchandise Sales revenue is increasing at the golf course by 1.6% (\$2,298) as compared to the 2025 Budget, based on the average sales in the previous three years.

Sugar Creek Golf Course Fund Expenses

Wages are increasing by 5.8% (\$27,640) as compared to the 2025 Budget due to proposed annual merit increases.

Services are decreasing by 3.1% (\$10,558) overall as compared to the 2025 Budget, primarily due to a decrease in health care 35.1% (\$12,637) based on employee elections. Offset by an increase in FICA 5.8% (\$2,115) related to increase in wages.

Repairs are decreasing by 18.3% (\$9,800) from the 2025 Budget primarily due to reductions in building repairs 75.0% (\$9,000) and plumbing system repairs 76.4% (\$8,100) from completed one-time projects of stair and ramp repairs and replacement of the grease trap. Offset by increases in vehicle repairs, 75.0% (\$3,000) and equipment repairs 133.3% (\$4,000) due to aging golf cars and equipment.

Supplies are increasing by 3.6% (\$7,409) as compared to the 2025 Budget primarily due to increases in chemicals 18.3% (\$4,059), grounds 5.7% (\$2,200), and vehicle parts 8.0% (\$1,500) supplies amid rising prices.

Capital expenses are increasing by 98.6% (\$159,700) compared to the 2025 Budget. Proposed 2026 capital projects total \$321,700 and include \$59,000 for grounds equipment, \$225,600 for east and central bridge repairs and pathway replacement, and \$37,100 for engineering related to the clubhouse sidewalk and curb replacement.

Transfer expenses remain the same as compared to the 2025 Budget with the repayment of debt owed to the District (\$50,000).

2026 BUDGET: FUND SUMMARY



Debt Payment expenses remain the same as compared to the 2025 Budget with the repayment of debt owed to the Village of Villa Park (\$50,000).

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Sugar Creek Golf Course Revenues						
Grants	360,206	41,375	-	-	-	0.0%
Program Fees	120,126	95,769	125,645	132,538	6,893	5.5%
Rentals	210,755	217,042	247,080	254,530	7,450	3.0%
Daily Uses, Memberships, Passes	787,534	903,377	862,666	926,442	63,776	7.4%
Merchandise Sales	138,556	141,683	142,806	145,104	2,298	1.6%
Bond, Insurance, Other Proceeds	23,811	22,268	-	-	-	0.0%
Interest	275	660	600	1,000	400	66.7%
Total Revenues	1,641,264	1,422,175	1,378,797	1,459,614	80,817	5.9%

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Sugar Creek Golf Course Expenses						
Wages	431,090	412,157	472,652	500,292	27,640	5.8%
Services	130,468	267,724	342,548	331,990	(10,558)	-3.1%
Repairs	34,093	51,449	53,500	43,700	(9,800)	-18.3%
Supplies	177,201	183,242	205,892	213,301	7,409	3.6%
Capital	224,971	248,180	162,000	321,700	159,700	98.6%
Transfers/Debt	99,480	110,914	100,000	100,000	-	0.0%
Total Expenses	1,097,304	1,273,667	1,336,592	1,510,983	174,391	13.0%
Net	543,960	148,508	42,205	(51,369)	(93,574)	-221.7%

2026 Budget Interfund Transfer Summary

The 2026 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	(1,927,207)	(2,617,189)		(1,045,164)		5,589,560			-
C Debt Service Fund Interest for Future Capital Projects				(150,000)		150,000			-
D Wilder Mansion Public Events		77,540	(77,540)						-
E Repayment of Outstanding SCGC Debt	50,000				(100,000)			50,000	-
<i>Amounts in parenthesis () are transfers out of the fund</i>									
Revenues	76,368	77,540	-	-	-	5,739,560	-	50,000	5,943,468
Expenses	(1,927,207)	(2,643,557)	(77,540)	(1,195,164)	(100,000)	-	-	-	(5,943,468)
Total	(1,850,839)	(2,566,017)	(77,540)	(1,195,164)	(100,000)	5,739,560	-	50,000	-

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

- A transfer of \$26,368 from the Recreation Fund to the General Fund for ballfield maintenance expenses associated with Adult Athletic League programs.
- Transfers from the General Fund (\$1,927,207), the Recreation Fund (\$2,617,189), and the Debt Service Fund (\$1,045,164) to the Capital Improvements Fund (\$5,589,560) for capital projects.
- A transfer of \$150,000 from the Debt Service Fund to the Capital Improvements Fund for future capital projects. These dollars consist of interest earnings from the past several years after all debt payments have been made.
- A transfer of \$77,540 from the Museum Fund to the Recreation Fund to reimburse costs (custodial staff/site supervision wages, custodial supplies, maintenance, etc.) associated with holding free community events (e.g., non-profit organizations, and District meetings, trainings) at Wilder Mansion.
- 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.

THIS PAGE INTENTIONALLY LEFT BLANK

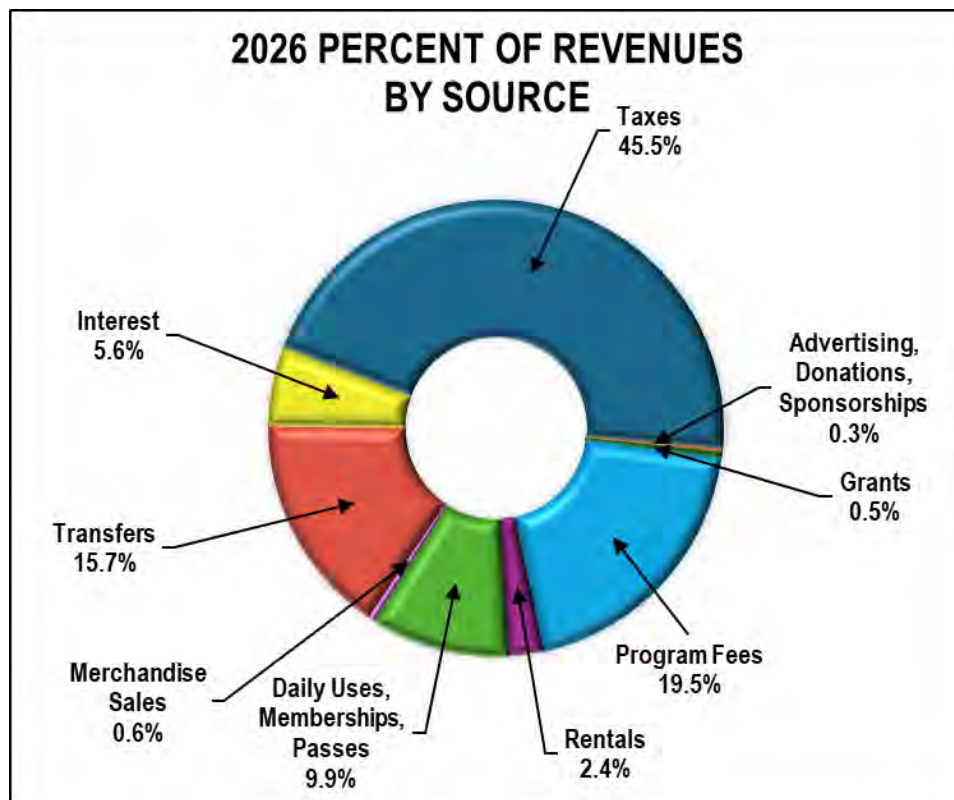
The purpose of this section is to provide an overview and analysis of all District revenue sources, including an explanation of each source and the assumptions utilized to project the estimated revenue for the proposed budget. Revenue sources are analyzed and projected utilizing the following factors: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

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

2026 BUDGET: REVENUE ANALYSIS



The graph below illustrates the percentage of revenue projected for each source for 2026.



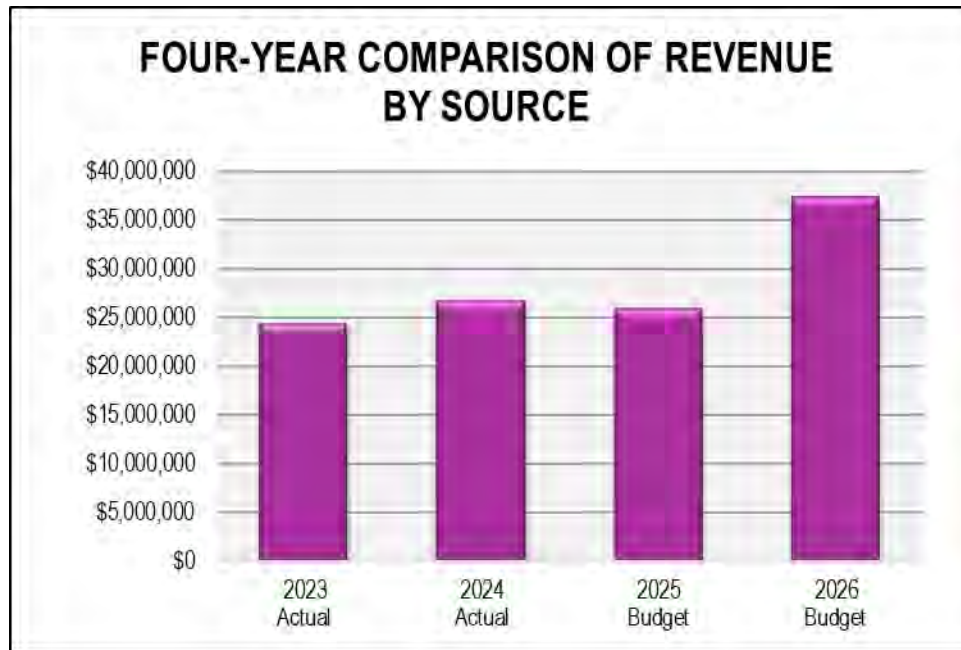
The table below summarizes revenue from all sources including 2023 and 2024 Actual revenue, 2025 budget revenue and the 2026 projected budget difference and percentage change in revenue as compared to the 2025 Budget. The graph on the next page provides a visual four-year comparison of revenues by source.

	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Taxes	10,486,170	10,686,390	11,090,958	17,086,232	5,995,274	54.1%
Advertising, Donations, Sponsorships	219,911	199,831	85,700	97,232	11,532	13.5%
Grants	735,412	1,103,330	-	190,000	190,000	>100.0%
Program Fees	5,574,680	6,122,252	7,324,346	7,301,627	(22,719)	-0.3%
Rentals	908,634	839,408	908,585	915,589	7,004	0.8%
Daily Uses, Memberships, Passes	3,039,206	3,286,178	3,435,235	3,710,679	275,445	8.0%
Merchandise Sales	244,748	234,691	224,885	210,844	(14,041)	-6.2%
Transfers	2,876,374	3,715,233	2,549,570	5,893,468	3,343,898	131.2%
Bond, Insurance, Other Proceeds	83,412	139,151	-	-	-	0.0%
Interest	354,992	522,034	395,900	2,106,985	1,711,085	432.2%
Total Revenues	24,523,539	26,848,498	26,015,179	37,512,656	11,497,477	44.2%

The total 2026 proposed revenue for all funds is \$37,512,656. This represents a 44.2% increase from the 2025 Budget.

2026 BUDGET: REVENUE ANALYSIS

Diverse revenue sources (including taxes, program fees, memberships and rental income) are critical to support the District operations as detailed on the following pages. According to policy (as noted on page 63), non-tax revenues are required to account for 55.0% of total revenues. The 2026 Budget reflects a 17.4% increase in budgeted non-tax revenues (excluding bond proceeds and transfers between funds) as compared to the 2025 budget, however, it will not meet policy guidelines with non-tax revenues projected to account for 46.0% of total revenues.



2026 BUDGET: REVENUE ANALYSIS



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.

Percent of property and corporate replacement tax revenue as compared to total revenues in proposed 2026 budget.

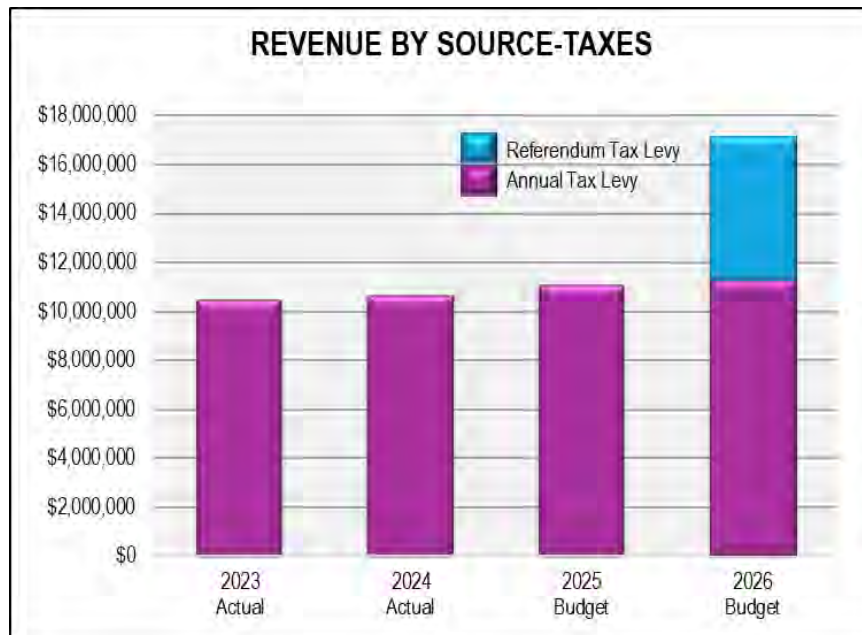
45.5%

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 2025 Budget, net tax revenues are projected to increase by 54.1% (\$5,995,274). Aside from the annual property tax levy increase, 2026 is the second year of receiving referendum property tax dollars and the first budget to include those revenues.

The 2026 Budget reflects an increase in Property Tax revenue of \$306,408 compared to the approved extension in the prior levy year which came in higher than was budgeted in 2025. The increase is primarily due to increases in the Consumer Price Index (CPI) of 2.9%, along with the projected EAV increase of 7.06% for the proposed tax levy. Overall, the 3.35% increase from the approved property tax extension will assist in funding proposed operating expenditures in the 2026 Budget as detailed on page 102-103.

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 2026 budgeted replacement tax revenue is decreasing 47.4% (\$225,000) as compared to the prior year. The following chart illustrates 2023 and 2024 actual total tax revenue and budget from 2025 and 2026.

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



2026 BUDGET: REVENUE ANALYSIS



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 32nd budget year under the Property Tax Extension Limitation Act (35 ILCS 200/18-185) approved by the Illinois General Assembly in 1991. The tax cap limits tax levy increases for non-home rule units of local government and has, as intended, held down property tax increases since its inception. This legislation urges staff to explore alternative funding sources as costs are increasing 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 for a credit on new construction for districts to capture the increase in assessed value not represented in the prior year levy. It is crucial for this credit to occur to capture the maximum allowable increase.

For the 2025 levy, property assessments were not finalized by the township assessor offices; therefore, the prior 3-year average of 7.06% is being used to estimate the projected equalized assessed value (EAV). Total new construction is estimated at approximately \$25,954,031, based on the most recent 3-year average. Additionally, the applicable CPI for the 12-month period ending December 31, 2024, is 2.9%.

2025 LIMITING RATE				
Prior Year Levy				
<u>Including Cook County</u>		<u>CPI %</u>		
8,525,158	X	1 + 2.9%	=	8,772,387
Prior Year EAV				
+ 7.06% Increase		+ New Construction		
				0.2331
<u>(DuPage & Cook)</u>		<u>(DuPage & Cook)</u>		
3,789,937,286	-	26,248,239	=	3,763,689,048

2026 BUDGET: REVENUE ANALYSIS



Based upon those assumptions, the District's limiting rate (excluding SRA, Bond, and Interest) is calculated at 0.2331. After calculating the levy using this rate, the total increase would equate to \$308,408 in additional tax dollars which excludes any changes to the Debt Service Fund. This 3.35% increase will assist in funding proposed operating expenditures in the 2026 Budget including:

- District contributions to employee health care premiums to remain competitive in the job market for both retention and recruitment;
- inflationary cost increases that continue to affect many budget lines with inflation for the 12-month period ending August 31, 2025, at 2.9%;
- adequate funds for current and future required preventive maintenance of the District's capital assets (estimated at just under \$34.5 million over the next 10 years)

Tax Levy Formulas for the Proposed 2026 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.
 - o The proposed levy in the General Fund for the 2026 Budget lists an increase of \$347,185 to both cover expenses noted above and meet its reserve target.
 - o The proposed levy in the Recreation Fund for the 2026 Budget lists a decrease of \$493,575 while still covering expenses and meeting its reserve target.
- The second priority is to adequately provide for "legal obligation" levies, which are authorized and restricted for designated purposes (i.e., IMRF, FICA, Liability, Audit, and Paving and Lighting Funds).
 - o Due to an increase in the District's IMRF contribution rate (from 6.40% to 6.89%) an increase in the IMRF Fund (\$159,309) is recommended.
 - o Increases are recommended in the FICA (\$102,152) and Audit (\$1,022) Funds to allow for both funds to maintain Tier 1 reserves at appropriate levels while covering their projected expenses.
 - o The proposed levy in the Liability Fund for the 2026 Budget is proposed to increase by \$141,047 to maintain Tier 1 reserves at an appropriate level while covering its projected expenses.
 - o 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 in this fund. The proposed levy includes an increase of \$25,156.
- The last tax levies to evaluate are the SRA and Museum Funds.
 - o The levy in the Museum Fund for the 2026 Budget is proposed to increase by \$26,112 to both cover its operating expenses and meet its reserve target.
 - o The reserve balance in the SRA fund is projected to be sufficient to both meet its Tier 1 target balance and to fund proposed 2026 park and facility accessibility improvements; therefore, it is recommended to maintain the levy at the same level as the prior year.

2026 BUDGET: REVENUE ANALYSIS



TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	2024 Extensions <i>(DuPage & Cook)</i>	Proposed 2026 Budget Proposed 2025 Levy	2025 Proposed Increase/(Decrease)	% Increase/ Decrease(-)	2025 Tax Rate Extended
General	0.3500	4,180,409	4,527,594	347,185	8.31%	0.1195
Recreation	0.3700	2,461,682	1,968,107	(493,575)	-20.05%	0.0519
Museum	0.0700	345,800	371,912	26,112	7.55%	0.0098
IMRF	None	260,206	419,515	159,309	61.22%	0.0111
FICA	None	746,379	848,531	102,152	13.69%	0.0224
Liability Insurance	None	304,714	445,761	141,047	46.29%	0.0118
Audit	0.0050	61,628	62,650	1,022	1.66%	0.0017
Paving & Lighting	0.0050	164,340	189,496	25,156	15.31%	0.0050
Aggregate Extension		8,525,158	8,833,566	308,408	3.62%	0.2331
Special Recreation	0.0400	688,175	688,175	(0)	0.00%	0.0182
Bond & Interest	None	1,482,487	1,510,575	28,088	1.89%	0.0399
Referendum Bond	Set Rate	5,899,135	5,899,135	(0)	0.00%	0.1557
Total (Aggr. Ext + Bond & Interest)		16,594,956	16,931,451	336,496	2.03%	0.4467

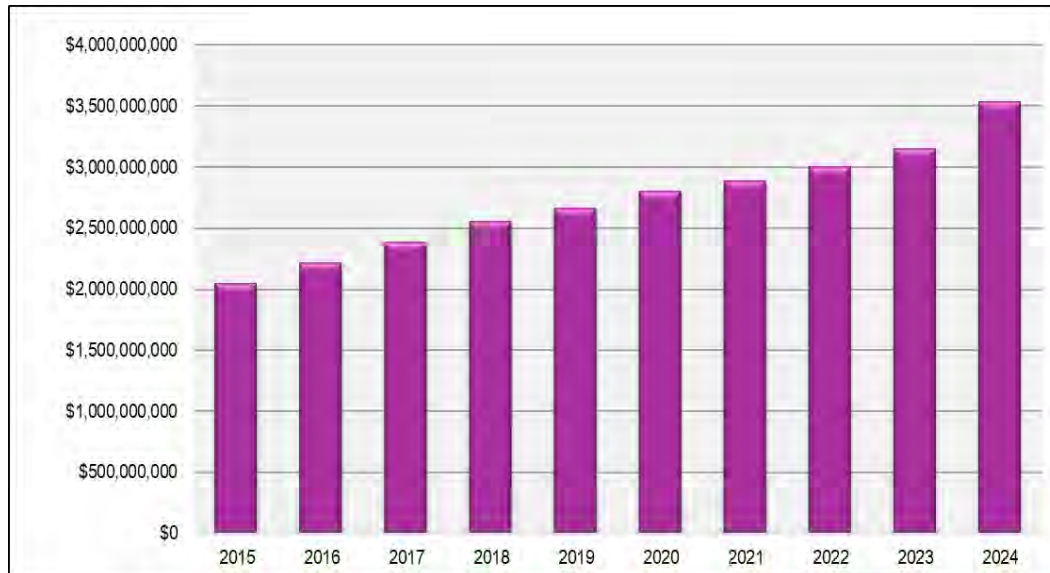
Since the tax levy does not exceed the prior year aggregate extension plus special recreation by more than 5%, the District is not required to hold a Truth in Taxation public hearing based on Truth in Taxation Act requirements. The Park Board approved the 2025 Tax Levy Resolution on October 13, 2025, and will consider approval of the 2025 Tax Levy Ordinance on December 8, 2025 (for taxes to be levied in 2025 and extended in 2026).

2026 BUDGET: REVENUE ANALYSIS

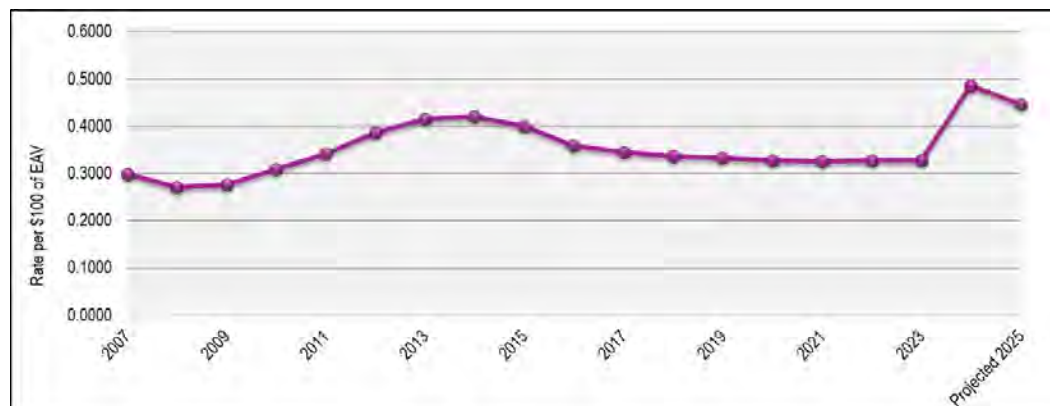


EAV and Property Tax Rate

Changes in the tax levy are based on fluctuations in the Equalized Assessed Valuation (EAV). From 2015 to 2018, the market changed direction and the average annual increase in EAV was 9.1%. From 2019 to 2023, the EAV continued to increase but at a slower rate, averaging an annual increase of 4.3%. This trend has continued and, as a result, based upon the prior three-year average, the District's EAV is projected to increase 7.06%. Below is a chart illustrating EAV growth and declines over the last ten years (change in the value of property in Elmhurst).



When the value of property decreases, so does the EAV of property, resulting in a smaller property tax base for taxing bodies to reinvest in the community. As illustrated below, the District's tax rate increased slightly in 2008 from 2014, illustrating that when assessed property values decline, tax rates increase to cover the cost of maintaining expected levels of service. Since the EAV has increased in the prior six years and is again projected to increase in 2026 and the levy growth rate was estimated at 3.35%, the tax rate is proposed to decrease by 0.0796.

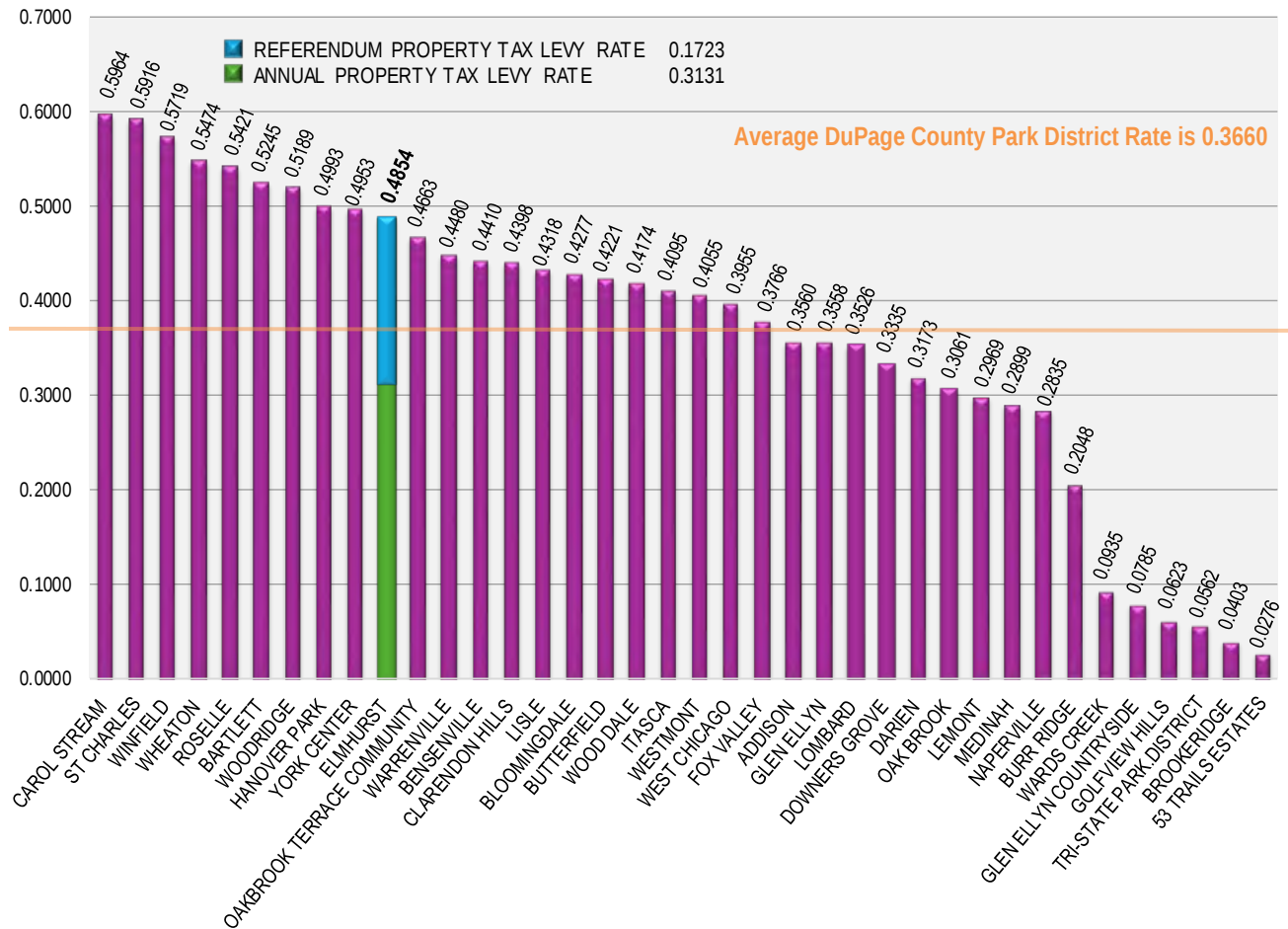


2026 BUDGET: REVENUE ANALYSIS



Comparison of Park District Tax Rates

The graph below illustrates the 2024 tax rates for park districts in DuPage County with the District's rate noted in green and blue, distinguishing between the non-referendum tax rate (green) and the referendum tax rate (blue). As has been the case for many years, the District's non-referendum tax rate (0.3131) continues to be below the average Park District tax rate (0.3660) in DuPage County based on the final 2024 Levy. Including the referendum tax rate of 0.1723, the District's total 2024 tax rate is 0.4854.



2026 BUDGET: REVENUE ANALYSIS



Impact on the Taxpayer

For the 2025 tax levy, the assessed value of a home is projected to increase by 7.09% from the prior year. A homeowner with a home valued at \$500,000 for the 2025 levy would have an estimated new value of \$535,450, thus paying approximately \$9 less 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 2026 budgeted tax rate.

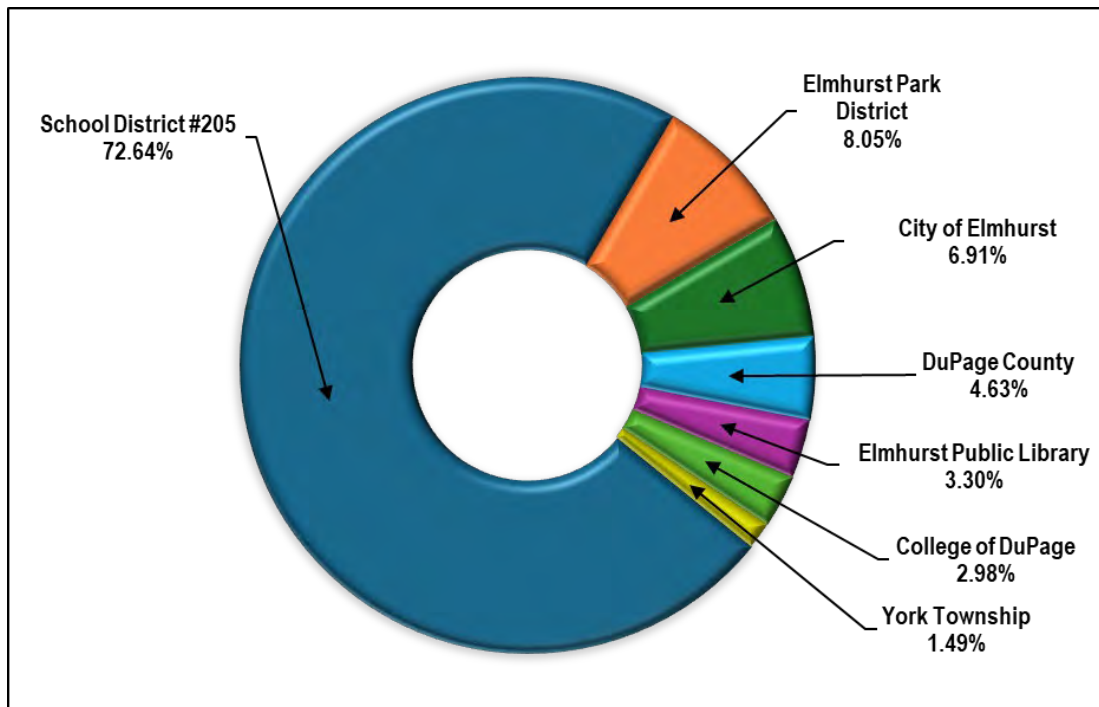
Formula used to calculate taxes:	2024 Actual Levy		2025 Proposed Levy for 2026 Proposed Budget
Fair Market Value	\$500,000	↑ 7.09%	in EAV \$535,450
Equalization Factor	33%		33%
Equalized Assessed Value (EAV)	\$165,000		\$176,699
Less \$6,000 Resident Exemption	\$159,000		\$170,699
\$100s of EAV	\$1,590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

				
Fair Market Value of Home	\$535,450	\$600,000	\$800,000	\$1,000,000
Approximate Park District Taxes				
Annual Amount	\$763	\$858	\$1,153	\$1,447
Monthly Amount	\$64	\$71	\$96	\$121
Daily Amount	\$2.09	\$2.35	\$3.16	\$3.97

2026 BUDGET: REVENUE ANALYSIS

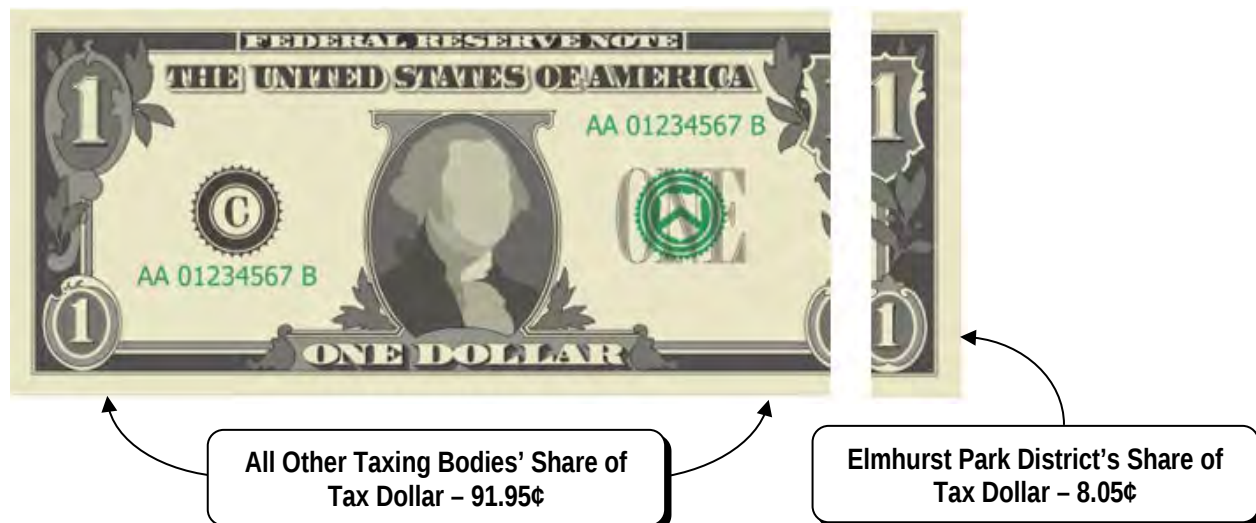
Distribution of 2024 Property Taxes among the Major Taxing Bodies in York Township¹

The following chart illustrates the District's portion (8.05%) of the total York Township tax bill based on the distribution of 2024 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 8.05%. Alternatively, the graphic below illustrates the portion of a single dollar the District receives versus other taxing bodies, such as the City of Elmhurst, Elmhurst Public Library, Elmhurst School District #205, College of DuPage, York and Addison Townships, etc.



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

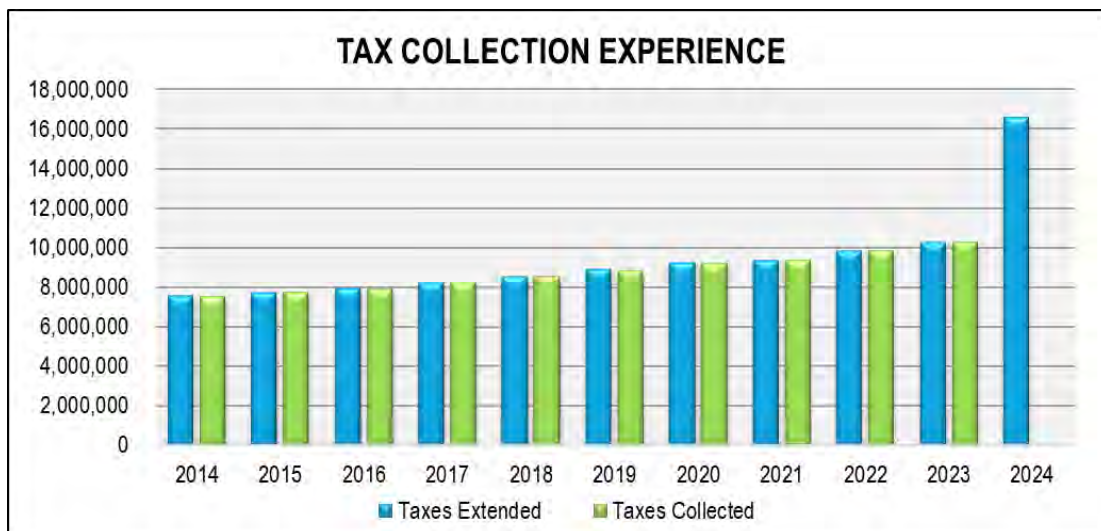
2026 BUDGET: REVENUE ANALYSIS



Collection Rate

The 2026 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
2014	7,594,227	16,626	7,577,601	99.78%
2015	7,775,473	4,595	7,770,878	99.94%
2016	7,967,015	11,031	7,955,984	99.86%
2017	8,260,384	13,042	8,247,342	99.84%
2018	8,582,422	10,413	8,572,009	99.88%
2019	8,971,533	129,095	8,842,438	98.56%
2020	9,268,916	47,463	9,221,453	99.49%
2021	9,399,496	1,977	9,397,519	99.98%
2022	9,859,789	7,307	9,852,482	99.93%
2023	10,323,258	11,537	10,311,721	99.89%
2024	16,618,922		TBD	



2026 BUDGET: REVENUE ANALYSIS



Corporate Replacement Tax

Corporations doing business in the State of Illinois pay a Corporate Replacement Tax. Replacement taxes are revenues collected by the State and paid to local governments to replace funds lost by local governments when the authority to impose personal property taxes on corporations, partnerships and other business entities was eliminated in 1970. Expected revenue in 2026 reflects a decrease from the 2025 Budget based on an average of the previous three-year actuals. For 2026, proceeds from the Corporate Replacement Tax are budgeted in the General Fund.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
621,688	364,889	475,000	250,000	(225,000)	-47.4%

The chart below details the amount of Corporate Replacement Tax budgeted in each Fund. Similar to the 2025 Budget, all budgeted funds are allocated in the General Fund, as it provides the greatest amount of flexibility for use of the funds. No funds allocated to the IMRF, FICA, Recreation, and Paving & Lighting Funds.

General Fund	IMRF Fund	FICA Fund	Recreation Fund	Paving & Lighting Fund	Total
250,000	-	-	-	-	250,000



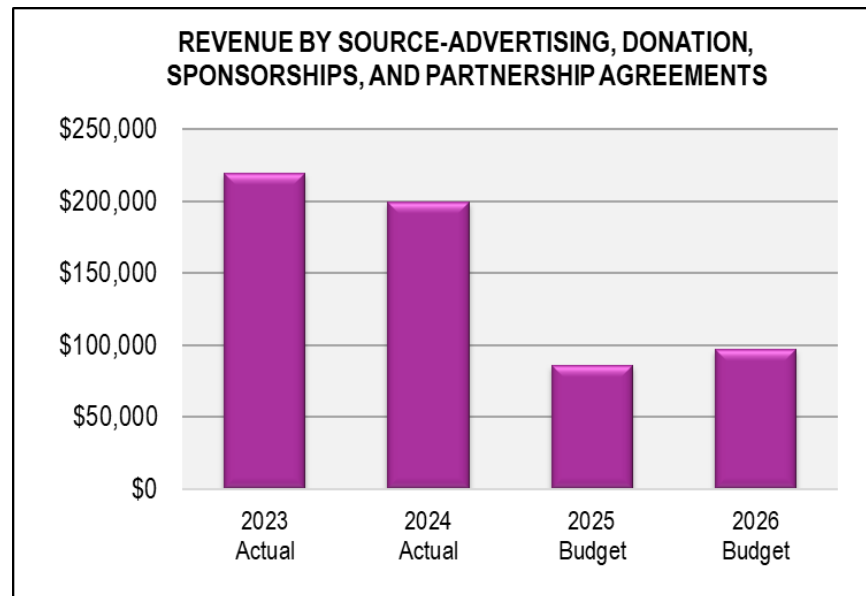
2026 BUDGET: REVENUE ANALYSIS



ADVERTISING, DONATION, SPONSORSHIPS, AND PARTNERSHIP AGREEMENTS

The 2026 Budget includes Donation, Advertising, and Sponsorship revenue totaling \$97,232.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
219,911	199,831	85,700	97,232	11,532	13.5%



In the 2026 Budget, donation, advertising and sponsorship revenues are projected to increase by 13.5% (\$11,532) as compared to the 2025 Budget.

Advertising: As compared to the 2025 budget, advertising revenue is projected to increase by 21.5% (\$5,550) due to increased District-wide advertising opportunities for businesses, including newsletters, website, and outfield fences.

Donations: Compared to the 2025 budget, donation revenue is projected to decrease by 100.0% (\$2,500) due to none expected.

Sponsorships: As compared to the 2025 budget, sponsorship revenue is projected to increase 14.9% (\$8,482) due to new program specific sponsorship opportunities.

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 2025 Budget.

0 30%

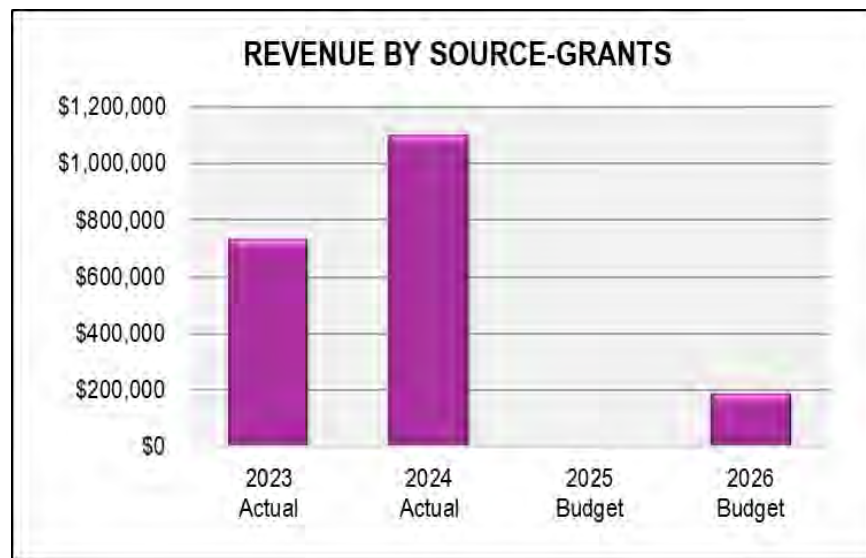
2026 BUDGET: REVENUE ANALYSIS



GRANTS

The 2026 proposed budget includes an increase of \$190,000 as compared to the 2025 budget. A DCEO Grant for Crestview Park playground replacement is anticipated to be received in 2026.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
735,412	1,103,330	-	190,000	190,000	>100.0%



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 2025 Budget.

0.5%

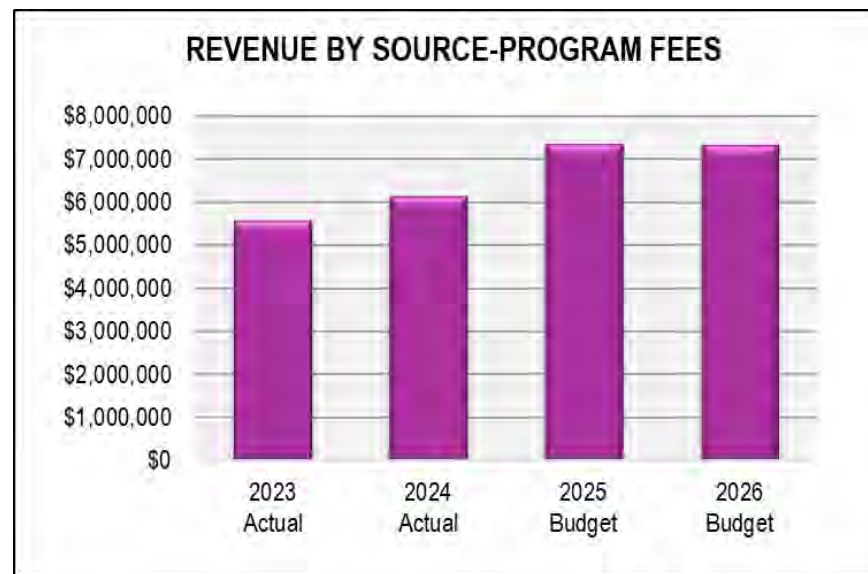
2026 BUDGET: REVENUE ANALYSIS



PROGRAM FEES

In the proposed 2026 Budget, overall program fee revenue is projected to decrease by 0.3% (\$22,719) as compared to the 2025 budget. Program fee details are provided by departments below.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
5,574,680	6,122,252	7,324,346	7,301,627	(22,719)	-0.3%



Recreation: As compared to the 2025 budget, overall program revenues are decreasing by 3.0% (\$175,316), in the Recreation Function/Department due to budgeting more conservatively, only offering contracted sports programs, and the potential of decreased enrollment with the Wagner Community Center closed.

Program areas projected to decrease:

- Sports & Fitness (including Gymnastics) at 21.0% (\$301,040)
- Early Childhood at 19.3% (\$92,787)

Offset by program areas projected to increase:

- General Interest at 38.1% (\$106,745)
- Aquatics at 23.6% (\$41,430)
- Rec Station/Summer Camp at 1.3% (\$39,064)

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 2026 Budget.

19.5%

2026 BUDGET: REVENUE ANALYSIS



The chart below illustrates the ten-year trend in total recreation program fee revenue from 2016 to 2024 and budgeted revenue for 2025 and 2026 along with 2025 projected year-end. Between 2017 and 2019, actual program fee revenue increased by an average of 5.8% annually. Growth occurred due to both increased levels of participation and fee increases. In 2020, revenue decreased by 71.3% 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 77.5% 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 69.1% as the District was able to offer programming at full capacity with record levels of participation. While 2023 also showed a 37.9% increase in program revenue, lack of facility space slowed program growth. In 2024, revenue increased by 13.7% due to fee increases. Projected year-end 2025 is a 23.1% increase compared to 2024, while 2026 is proposing a decrease of 3.4% as compared to the 2025 budget.



Courts Plus: As compared to the 2025 Budget, program revenue at Courts Plus is increasing by 9.4% (\$121,084) primarily due to increases in the following:

- Racquet Sports at 17.2% (\$171,411)
- Personal Training at 0.9% (\$597)

Offset by a decrease in Martial Arts at 26.3% (\$48,280)

Sugar Creek Golf Course: Revenue is increasing by 5.5% (\$6,893) as compared to the 2025 Budget, based on the average of the previous three-year actuals and increased offerings.

2026 BUDGET: REVENUE ANALYSIS



RENTALS AND LEASES

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

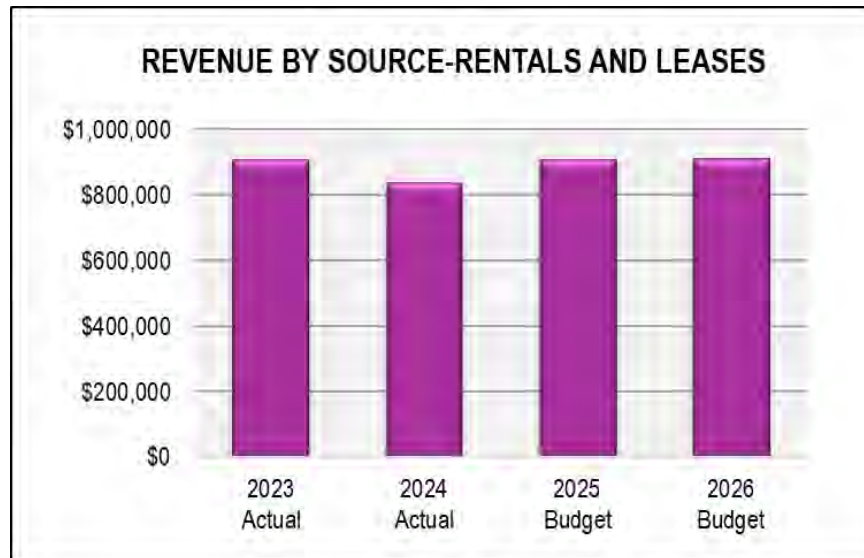
Trends, weather impact, customer desires, facility availability, and cost to provide the service.

Percent of rental/lease revenue as compared to total revenues in proposed 2026 Budget.

2.4%

In the 2026 Budget, rental revenue is projected to increase by 0.8% (\$7,004) as compared to the 2025 Budget.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
908,634	839,408	908,585	915,589	7,004	0.8%



Outdoor Park and Park Facility Rentals: As compared to the 2025 Budget, Outdoor Park and Facility Rentals are projected to increase by 0.6% (\$1,000). The projection is based on the following:

- Non-AFAC groups are projected to decrease by 40.0% (\$8,000) due to fewer contractual rentals by outside vendors.
- AFAC groups are projected to increase by 5.8% (\$9,000) due to increased rentals of temporary lighting and POD storage units.

Recreation Facility Rentals: Overall, rental revenue is decreasing by 5.3% (\$2,661) compared to the 2025 budget.

Special Use Facilities: Overall, rental revenue is increasing by 0.3% (\$1,265) compared to the 2025 budget.

Sugar Creek Golf Course Rentals: Revenue is projected to increase 3.0% (\$7,450) due to an increase in banquet rentals by 24.8% (\$7,450) from raising fees.

2026 BUDGET: REVENUE ANALYSIS



DAILY USES, MEMBERSHIPS, AND PASSES

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 and annual dues for specific programs and facilities, season passes (e.g., pools, golf course resident cards, and permanent tee times.

Assumptions Used to Develop Projections

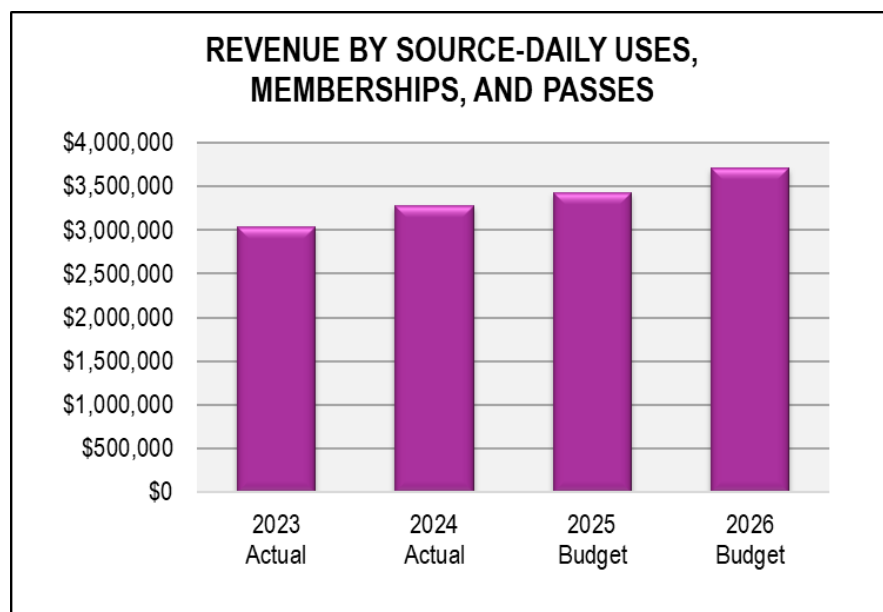
Trends, weather impact, customer desires, facility availability, market conditions, value, and the cost of providing the service.

Percent of passes, memberships, and daily use revenue as compared to total revenues in proposed 2026 Budget.

9.9%

In the proposed 2026 Budget, this revenue source is increasing by 8.0% (\$275,446) as compared to the 2025 Budget, primarily due to a membership fee increase at Courts Plus (\$197,072) and a projected increase in Canine Corner dog park memberships (\$14,148).

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
3,039,206	3,286,178	3,435,235	3,710,679	275,445	8.0%



Daily Use Fees: Overall revenues are increasing by 8.1% (\$82,975) as compared to the 2025 budget. Primarily due to increases at Sugar Creek Golf Course for both golf rounds and the driving range of 7.4% (\$63,776) and The Hub by 71.0% (\$12,009).

Membership/Monthly Dues: As compared to the 2025 budget, revenues are increasing by 11.1% (\$215,804) primarily due to a membership rate increase of 5% at Courts Plus 10.4% (\$197,072).

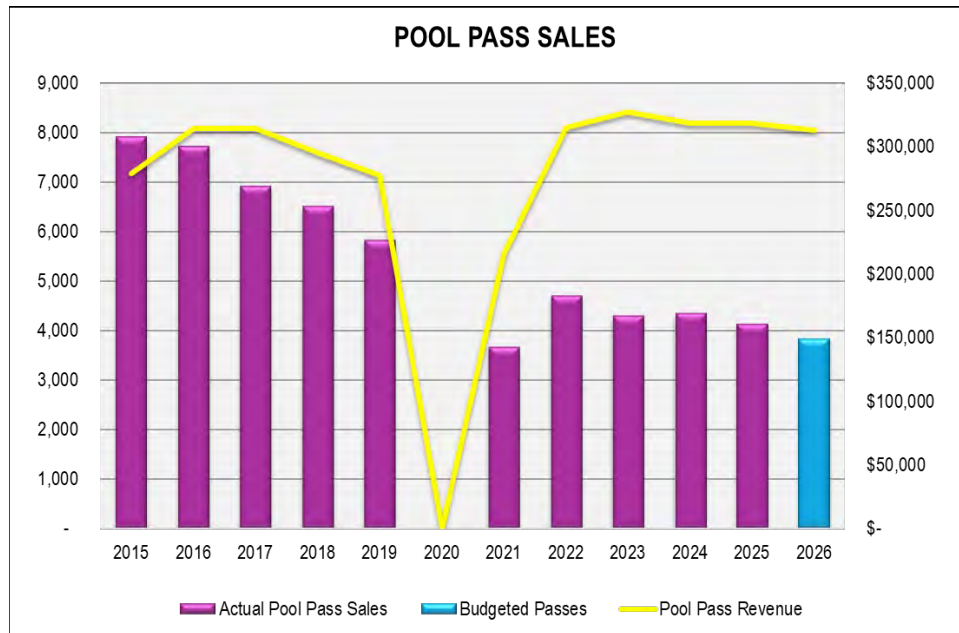
Punch Passes: Overall revenues are increasing by 1.0% (\$657) as compared to the 2025 budget. Primarily due to increases for Outdoor Pools by 13.5% (\$6,332) offset by decreases in Gymnastics Open Gym by 19.8% (\$760), The Hub by 14.9% (\$1,825), and Water Fitness by 100.0% (\$3,090).

Season Passes and Group Admissions: Overall revenues are decreasing by 8.4% (\$28,559) when compared to the 2025 budget due to a decrease in Pool Pass sales.

2026 BUDGET: REVENUE ANALYSIS



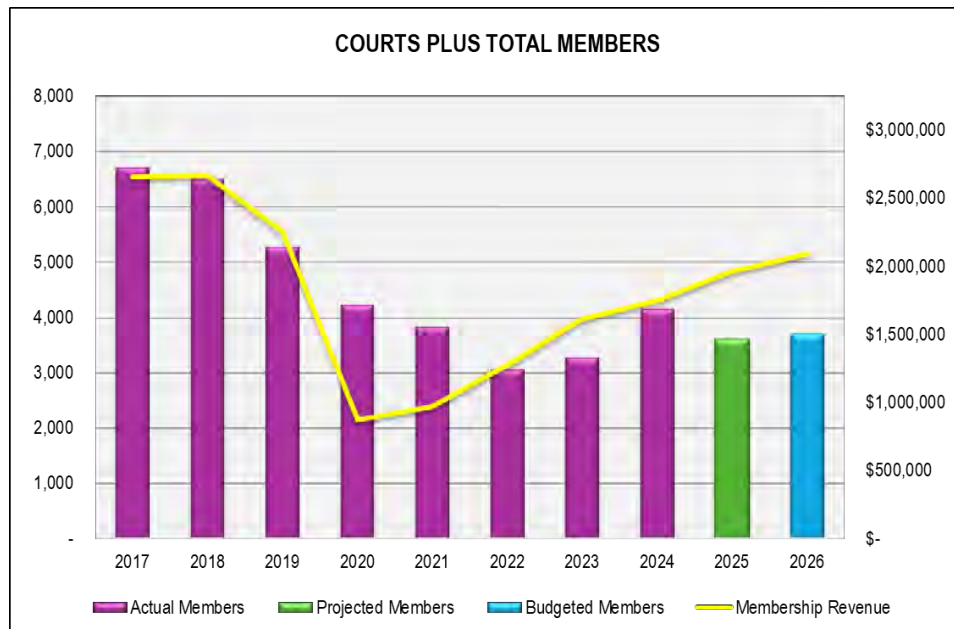
Outdoor Pools: The number of pool passes sold has decreased on an annual basis from 2013 to 2024 (except for 2020 when the pools did not open due to the pandemic), but revenues remained relatively steady due to price increases. As a result of the continued decline in pool pass sales, staff anticipate the number of pool passes sold annually will remain stagnant compared to the four-year average. The chart below illustrates the ten-year trend in pool pass sales and revenue.



2026 BUDGET: REVENUE ANALYSIS



Courts Plus: Projected to increase by 10.4% (\$207,656) as compared to the 2025 budget based on a rate increase of 5.0%. The chart below illustrates the historical trend in the number of Courts Plus total members on December 31 of each year (from 2017 to 2024) and projections for 2025 and 2026 along with the amount of membership revenue collected or projected during those years.



Sugar Creek Golf Course: As compared to the 2025 Budget, Daily Use revenue is projected to increase overall by 7.4% (\$63,776). Golf round fees are projected to increase 2.0% (\$13,500) and driving range fees are projected to increase by 27.8% (\$50,276) based on the prior three-year trend for each. The chart below illustrates the number of golf rounds for 2017-2024 and projected golf rounds for 2025 and 2026 along with the amount of revenue collected or projected.



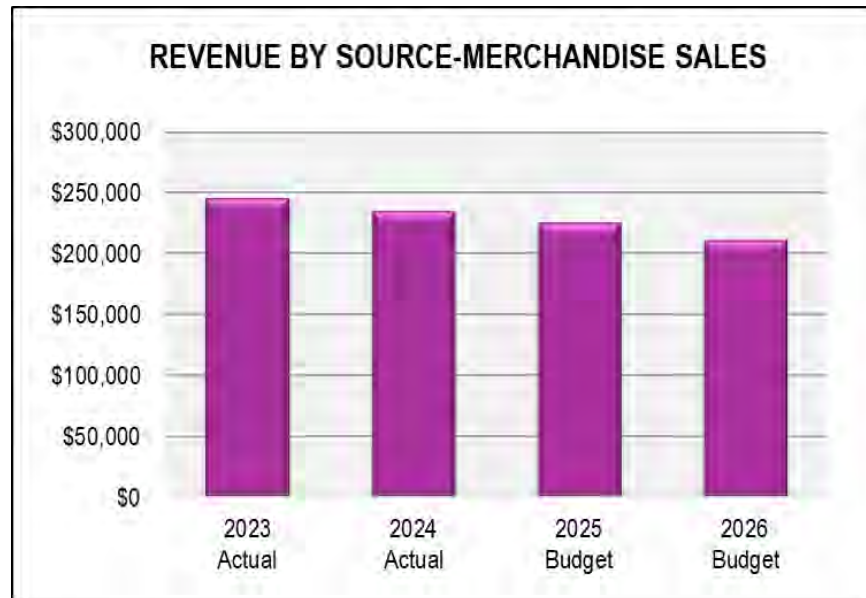
2026 BUDGET: REVENUE ANALYSIS



MERCHANDISE SALES

As compared to 2025, net merchandise sales are projected to decrease 6.2% (\$14,041) in 2026.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
244,748	234,691	224,885	210,844	(14,041)	-6.2%



Recreation: Overall, revenue is decreasing by 34.6% (\$16,039) primarily due to a decrease in team apparel for both dance of 100.0% (\$12,120) and gymnastics of 100.0% (\$4,000) offset by an increase in The Hub of 7.2% (\$1,300)

Wilder Mansion: Revenues are projected to remain the same as compared to the 2025 Budget.

Sugar Creek Golf Course: As compared to the 2025 Budget, merchandise sales revenue is increasing by 1.6% (\$2,298) primarily due to a projected increase in food sales 11.3% (\$1,342), soft drink sales 2.6% (\$536), and liquor sales 3.1% (\$422) based on actual sales of the previous three years.

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 2026 Budget.

0.6%

2026 BUDGET: REVENUE ANALYSIS

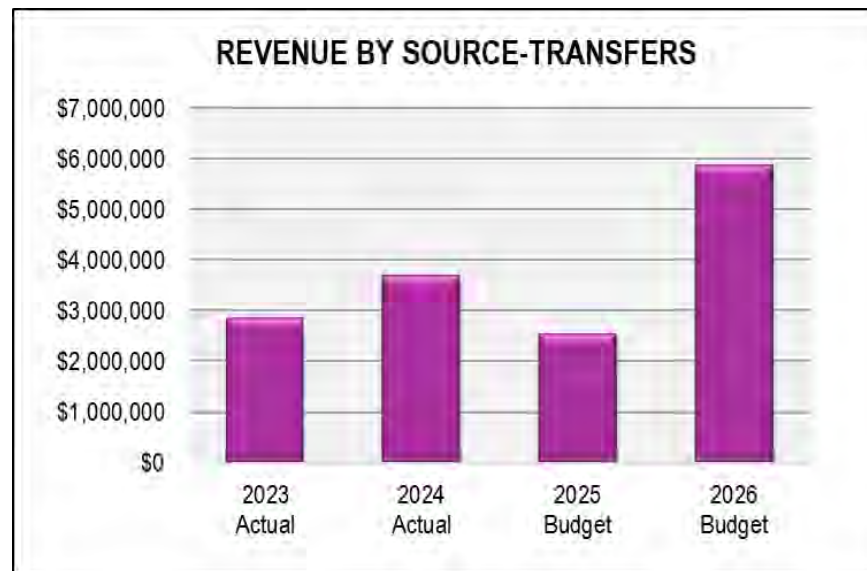


TRANSFERS

The 2026 Budget reflects a proposed increase of transfer revenue of 131.2% (\$3,343,898) due to the transfer of cash and investments for capital project expenses planned for 2026.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
----------------	----------------	----------------	----------------	----------------------------	--------------------------

2,876,374	3,715,233	2,549,570	5,893,468	3,343,898	131.2%
-----------	-----------	-----------	-----------	-----------	--------



An overview of 2026 transfers is on page 95. 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
- \$5,589,560 to the Capital Improvement Fund from the General Fund (\$1,927,207), Recreation Fund (\$2,617,189) and the Debt Service Fund (\$1,045,164) for numerous projects including but not limited to Berens Park Tennis Courts Replacement (\$1,643,300), Plunkett Park Baseball Field and Paving Improvements (\$1,095,460), Crestview Park Master Plan Phase 1 Implementation (\$1,026,500), and Lighting Detection System Upgrade (\$32,000).
- \$150,000 to the Capital Improvement Fund from the Debt Service Fund for future capital projects.
- \$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.

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 2026 Budget.

15.7%

2026 BUDGET: REVENUE ANALYSIS



BOND, INSURANCE AND SALE PROCEEDS, DISPOSAL OF FIXED ASSETS

Definition

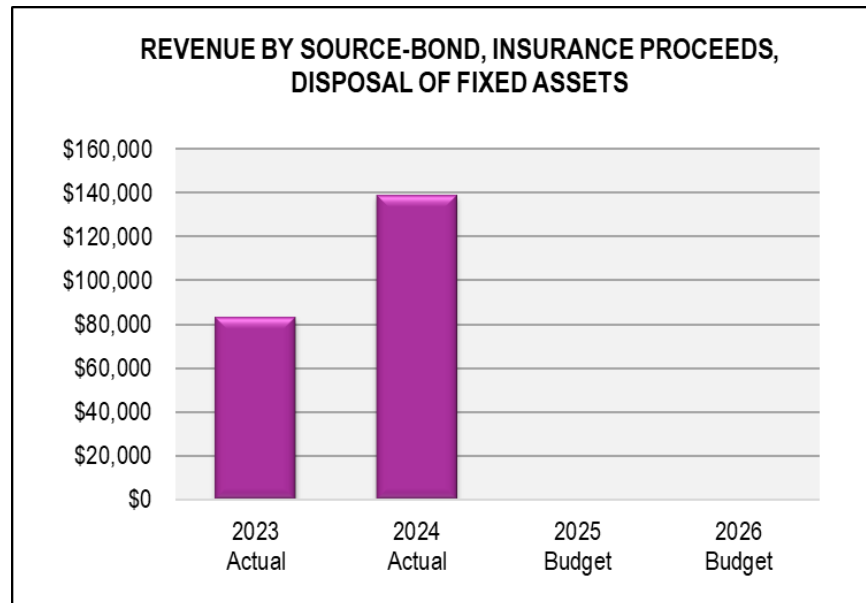
Bond proceed revenue includes the amount received from the sale of bonds in that budget year. Insurance proceeds are reimbursements from PDRMA for covered losses after the deductible. Disposal of fixed assets is the gain/loss from the sale of surplus property.

Assumptions Used to Develop Projections

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

This revenue source remains the same as compared to the 2025 Budget, with no anticipated revenues budgeted for 2026.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
83,412	139,151	-	-	-	0.0%



**Percent of bond,
insurance
proceeds, and
disposal of fixed
asset revenue as
compared to total
revenues in
proposed 2026
Budget.**

0.0%

2026 BUDGET: REVENUE ANALYSIS



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.

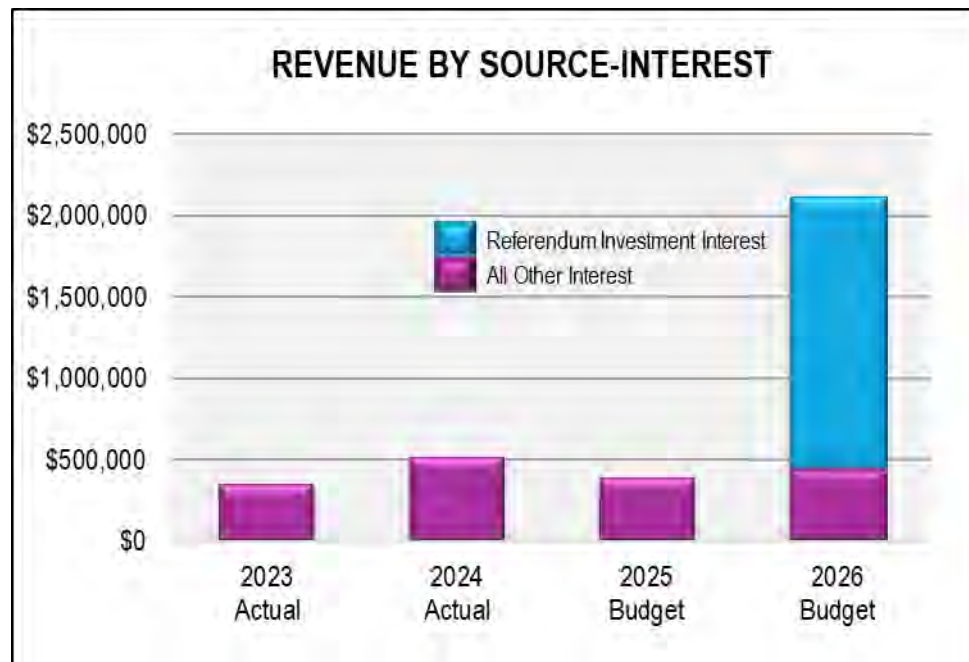
Percent of interest revenue as compared to total revenues in proposed 2026 Budget.

5.6%

A three-month treasury bill yielded an interest rate of 3.86% on September 30, 2025, compared to 4.52% on September 30, 2024, representing a 14.6% decrease over the course of 12 months. Interest rates remained steady over the course of the year, only recently dropping below 4.00% in September 2025.

Due to the timing of budget entry and drop of the interest rates, the 2026 Budget includes a 432.2% increase in projected interest revenue as compared to the 2025 Budget. Total projected interest for 2026 is \$2,106,985 which is \$1,711,085 higher than the prior year budget. Primarily due to interest earned (\$1,697,485) on the investment of the 2025 Referendum Bond proceeds.

2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
354,992	522,034	395,900	2,106,985	1,711,085	432.2%



THIS PAGE INTENTIONALLY LEFT BLANK

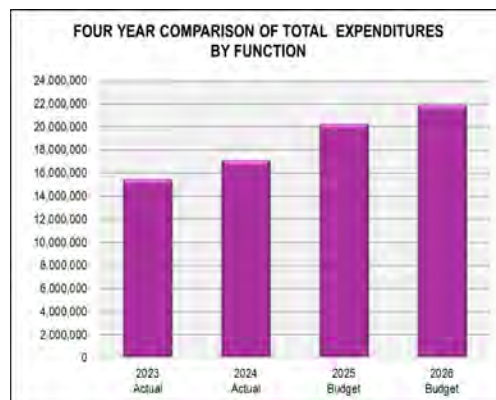
2026 BUDGET: EXPENDITURES BY FUNCTION



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 the other organizational areas and how resources were allocated in the budget to achieve District goals.

In addition to the 2023 and 2024 Actual, 2025 Budget and 2026 Budget figures by functional area,¹ this section includes functional area missions, responsibilities, 2025 Accomplishments (items that have been started and are projected to be completed by the end of 2025 are noted with an asterisk*) and 2026 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 Approved 2025 Budget and Proposed 2026 Budget. The graph below illustrates the four-year comparison of total expenditures by function (2023 and 2024 Actual, 2025 Budget and 2026 Proposed Budget). The 2026 proposed function budget illustrates a 7.6% (\$1,544,993) overall increase in expenditures as compared to the 2025 Budget.

Function	Expenditures by Function ¹					
	2023 Actual	2024 Actual	2025 Budget	2026 Budget	Difference ('25 vs '26)	% Change ('25 vs '26)
Park Board/Administration ²	761,064	870,081	804,989	933,048	128,059	15.9%
Finance	841,133	999,824	1,064,301	1,259,359	195,058	18.3%
Marketing & Communications	475,372	557,741	665,703	770,209	104,506	15.7%
Human Resources & Risk Management	265,048	294,063	312,537	354,212	41,675	13.3%
Information Technology	943,494	946,397	1,300,894	1,266,582	(34,312)	-2.6%
Parks	1,977,860	2,228,418	2,480,595	2,647,718	167,123	6.7%
Facilities	2,933,799	3,389,662	3,849,279	4,351,673	502,394	13.1%
Recreation	4,696,066	5,187,164	6,788,439	6,953,158	164,719	2.4%
Special Use Facilities	1,898,556	1,832,276	2,049,676	2,302,866	253,191	12.4%
Sugar Creek Golf Course	638,729	758,447	891,618	914,199	22,581	2.5%
Total	15,431,121	17,064,072	20,208,031	21,753,024	1,544,993	7.6%



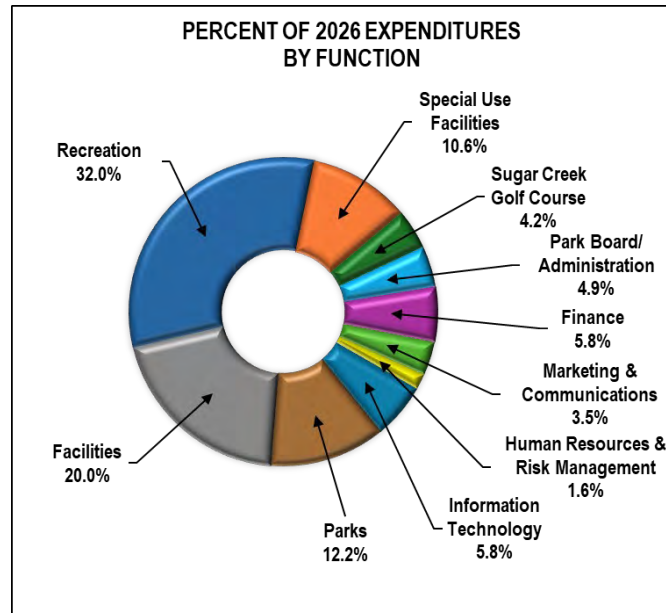
¹Excludes capital, transfers and debt expenses

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

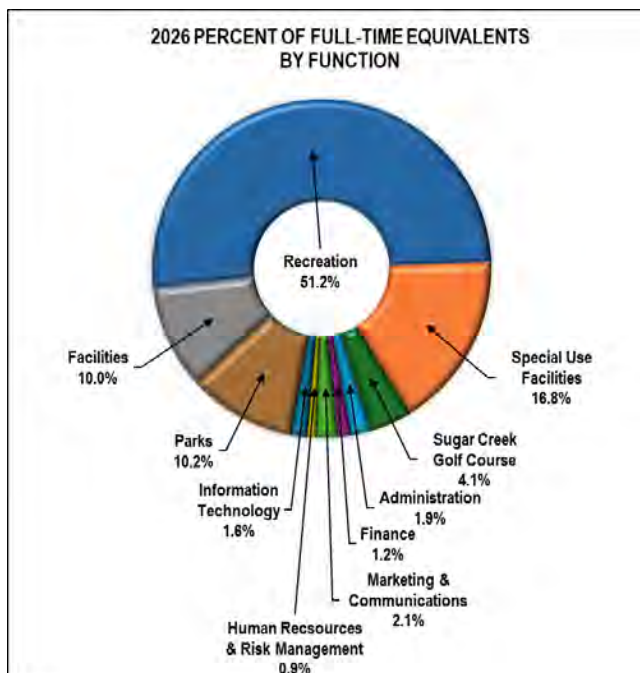
2026 BUDGET: EXPENDITURES BY FUNCTION



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



The chart below on the left illustrates the percentage of full-time equivalent (FTE) employees for each functional area as compared to the total number of District FTE employees while the chart on the right includes the number of FTE employees for each functional area budgeted in 2025 and proposed for 2026 (increase of 4.5 in 2026). This is due to increased program offerings in racquet sports and subsequent hiring of part-time staff.



Budgeted Full-time Equivalents	2025	2026
Administration	5.0	5.0
Finance	3.0	3.0
Marketing & Communications	5.2	5.4
Human Resources & Risk Management	2.2	2.2
Information Technology	4.0	4.0
Parks	23.8	26.3
Facilities	25.5	25.7
Recreation	136.3	131.5
Special Use Facilities	37.3	43.2
Sugar Creek Golf Course	9.9	10.4
Total	252.2	256.7

2026 BUDGET: EXPENDITURES BY FUNCTION



ADMINISTRATION

Mission

To facilitate the District in achieving its mission, vision, 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.

2025 Accomplishments (includes Park Board accomplishments)

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- With Canine Corner Dog Park Operating Team, completed construction and opened Canine Corner Dog Park (\$906,276).
- With passage of the referendum, hired Dewberry to provide architectural services and V3 to provide engineering services, underwent planning and began construction to address the following community needs for new park amenities, including:
 - o designed, issued for bid, and constructed* the new Eldridge Park restroom building (\$500,000).
 - o evaluated the feasibility of potential locations, selected location*, and started designing* the new Prairie Path restroom building based on community feedback (\$30,000).
 - o approved the location of the new Crestview Park restroom building as part of the Crestview Park Master Plan; and
 - o began design development of the Wilder Park bandshell and restrooms including bandshell design and location* (\$140,000); and
 - o completed 80% of architectural services to convert a grass field to artificial turf in Berens Park (\$79,000).
- Formed the Wilder Park South End Planning Task Force to provide feedback for Wilder Park project planning and implementation.
- Hired Upland Design to provide landscape architecture, engineering, and community engagement services for Wilder Park South End Master Plan development, held community feedback open houses and conducted two surveys*, created concept plans*, and began development of draft Master Plan based on Board direction and community feedback* (\$56,870).

2026 BUDGET: EXPENDITURES BY FUNCTION



- With Facilities and Parks, completed, and the Board approved the Crestview Park Master Plan, including hiring V3 to provide design, engineering, and cost estimating services, collecting community feedback (two open houses and online survey), and reviewing concepts to draft the final Plan (\$45,000).
- Completed air quality testing, abatement and demolition of 397 Armitage Avenue property in Berens Park* (\$77,900).

Expand and Upgrade Facilities

- Formed Wagner Community Center Design Development Task Force that toured community centers and provided input and direction during design development process to ensure facility meets community and staff needs (including technology, programming, maintenance, etc.).
- With passage of the referendum, completed the following to begin construction of the new Wagner Community Center (~\$5,000,000):
 - hired Dewberry Architects to provide architectural services and V3 to provide engineering services.
 - underwent planning and Board approved schematic design, exterior building elevations, site plan, interior finishes, entry plaza, and playground design.
 - completed Planned Unit Development process* with City of Elmhurst, which included holding a neighborhood meeting and participating in multiple City public hearings on the project.
 - completed bid process and approved contracts for asbestos abatement and air quality testing and completed hazardous materials abatement*.
 - completed construction documents, bid process, approved contracts for demolition, and completed demolition*; and
 - started construction bid process* and approval of contracts*.
- After conducting a request for qualifications process, Board approved hiring McHugh+Nacional to provide construction management services for Wagner Community Center project.
- Formed Wagner Community Center Relocation Task Force that managed the process for relocating programs, employee workspaces, and events from Wagner Community Center to alternate District locations and leased commercial space.
- Underwent review and selection process of potential locations to lease space for Wagner Community Center gymnastics and dance programs and staff offices, including:
 - completed negotiations on terms and lease agreement of 185 Industrial Drive, Elmhurst.
 - Board approved Resolution R-02-25, to ratify and approve the three-year lease terms and agreement.
 - Board approved hiring Dewberry for architectural and engineering services and Lo Destro Construction Company for general contracting services to build out leased warehouse for programming spaces.
 - purchased and contractor installed new HVAC units (\$75,000); and
 - completed build-out construction* (\$100,000).
- Assessed options for improving full-time and part-time employee workspaces at Wagner Community Center, including gathering employee feedback on current and future space needs, evaluating potential new workspaces (layout, functionality, space utilization, accessibility, etc.), and incorporating feedback in design plans.

Increase Opportunities for Communication and Collaboration

- Formed the Referendum Community Engagement & Communications Task Force to deliver timely, accurate, and engaging updates on referendum implementation to community and staff, including dedicated website pages with individual referendum project progress reporting, timelines, and FAQs.
- Completed community engagement for Crestview Park Master Plan.
- Completed community engagement for Wilder Park South Master Plan and bandshell design and location (two open houses and two community surveys)*.
- Completed community engagement for Prairie Path restroom building location*.

Grow Fiscal Capacity

- With Finance, worked with District bond counsel (Chapman & Cutler), financial advisor (Mesirow), investment advisor (PFM), and District counsel (Tressler LLP) to complete \$89,950,000 referendum bond sale with interest rates lower than projected (resulting in taxpayers paying slightly less than communicated during referendum) and proceeds wired to new investment account with PFM.
- Board approved Resolution R-04-05 to authorize application for Open Space Lands Acquisition and Development Program (OSLAD) grant funds administered through the Illinois Department of Natural Resources (IDNR) to assist with the development of a playground and enhanced park amenities at Crestview Park.
- With Finance, completed financial policies review and updated policies to facilitate growth, achievement of financial goals and targets, and prepare for the impact of the referendum bond sale.
- Continued seeking alternate revenue to offset Elevate Elmhurst Parks capital project costs, including securing an Illinois Department of Commerce and Economic Opportunity (DCEO) \$190,000 grant for the 2025 Crestview Park Playground and Soft Surfacing Replacement project.
- With Finance, began evaluating long-term bonding capability to leverage debt capacity for funding capital projects.

Foster a Culture Where Every Employee Feels Valued

- Based on employee feedback and forming an employee task force, brainstormed, developed and implemented Values Recognition Program improvements such as increasing recognition of Values Champions and program communications, re-branding the program, etc.; task force also updated the behaviors/actions that define how to live the District's Values to continue fostering a values-based culture.
- With Human Resources & Risk, assessed purpose, composition, and structure of employee teams, implemented improvements, and updated the Employee Teams policy.
- With Human Resources & Risk, held an All-District training and communications meeting with 304 employees that included Confrontation, Conflict Management, and De-escalation training, Building a Magical Culture by Leading with Your Why training and referendum and Values Recognition Program updates.
- With Human Resources & Risk, conducted employee survey and assessed and updated the Diversity, Equity, Inclusion, and Belonging (DEIB) future goals.
- Implemented DEIB Calendar program offerings, resource sharing, and collaboration activities, including new Martin Luther King, Jr. Service Day (for Letters of Love), DEIB Jeopardy, and Intergenerational Awareness Month Games events.

Other

- Created a new position, Director of Referendum Project Construction, to oversee planning and implementation of referendum projects.
- Recruited, hired, and trained the new Director of Facilities.
- Due to referendum passage, revised and the Board approved an updated Elevate Elmhurst Parks (EEP) 2025 Strategic Work Plan to include tactics to successfully begin referendum implementation in 2025.
- Created the first EEP Year-end Progress Report, including tracking and reporting 21 performance indicators to evaluate implementation of long-range strategy and priorities.
- Completed the Illinois Association of Park Districts (IAPD) and Illinois Park and Recreation Association (IPRA) Distinguished Agency (DA) accreditation process, including compiling, uploading, and highlighting required documentation in the accreditation software for DA Mentor and Evaluation Team review and coordinating and completing the evaluation process.
- Underwent a comprehensive review and revision of the Board Policy Manual with the Board Policy Committee and Board approved the revised Manual.
- Completed a comprehensive review and update of the Park and Facility Use Policy Ordinance with the Board Policy Committee and Board approved the revised Ordinance.
- Completed a comprehensive review and revision of the Administrative Policy and Procedure Manual to reflect current operations and legal requirements.
- Acted as election official and conducted the 2025 Commissioner consolidated election process in DuPage and Cook Counties.
- Negotiated, and the Park Board approved Resolution R-01-25 to codify the terms and authorize the execution of an intergovernmental agreement with the Elmhurst Public Library for a temporary construction easement and grading easement in Wilder Park for the Library's development of a new story garden.
- Negotiated, and the Park Board approved Resolution R-06-25 to codify the terms and authorize the granting of a temporary construction easement to Nicor, for a portion of East End Park to allow Nicor to complete work associated with its transmission integrity management program.

2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Complete Prairie Path restroom building construction (\$470,000).
- Complete design development and begin construction of Wilder Park bandshell with restrooms (\$1,337,500).
- Begin converting a grass field to artificial turf at Berens Park (\$470,000).
- Complete Crestview Park restroom building (\$460,000).

2026 BUDGET: EXPENDITURES BY FUNCTION



Expand and Upgrade Facilities

- Continue new Wagner Community Center construction to open the building Fall 2027 (\$46,557,750).

Increase Opportunities for Communication and Collaboration

- Begin reviewing existing partnership agreements after establishing criteria for prioritizing and scheduling the review of agreements.
- With Marketing & Communications, identify and seek new partners.

Grow Fiscal Capacity

- Seek alternate revenue to offset Elevate Elmhurst Parks capital project costs, including grants and sponsorships.
- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center.
- With Marketing & Communications and Recreation, develop operating plan and budget to successfully operate the Wilder Park bandshell.
- With Finance, complete evaluation of long-term bonding capability to leverage debt capacity for funding capital projects

Foster a Culture Where Every Employee Feels Valued

- Provide employees with training and resources on the District's Values and new Values Behaviors.
- With Human Resources & Risk, rebrand DEIB efforts to engage staff with the implementation of future DEIB goals and to better illustrate and define the link of DEIB to the District's Belonging Value.

Other

- Continue enhancing Elevate Elmhurst Parks Plan progress reporting to evaluate implementation of long-range strategy and priorities, including new performance indicators.

2026 Budget Highlights

Overall: The Administration Function budget is increasing by 15.9% (\$128,059) as compared to the 2025 Budget mainly due to an increase in **Wages** 25.4% (\$125,203).

Wages are increasing 25.4% (\$125,203) due to the new Director of Referendum Project Construction position (funded with investment revenue from referendum proceeds) offset by the shift of the Administrative Office Administrative Assistant position to the Recreation function (now a Registration Clerk) along with an increase in full-time wages for merit increases.

Services are increasing by 0.9% (\$2,856) due to the following:

- increasing Employee Relations by 27.7% (\$9,546) for Employee Activities Team and DEIB Calendar and Collaboration Team events and programs, increased Values Recognition Program award winners, launch of new Values behaviors, and service anniversary awards (for full-time and part-time employees)
- Increases in IMRF 35.0% (\$11,042) as the employer rate increases from 6.40% to 6.89% and FICA 25.4% (\$9,578) also due to the aforementioned position changes offset by a decrease in Health Care by 17.1% (\$10,124) due to the position changes mentioned above and employee elections.

2026 BUDGET: EXPENDITURES BY FUNCTION

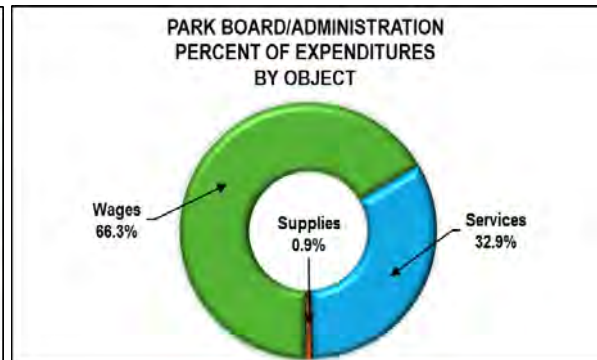
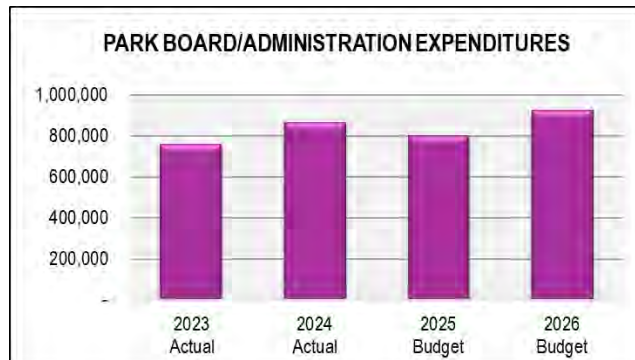


- reducing Consulting Services by 100.0% (\$10,000) due to no planned non-referendum consulting projects
- reducing Employee Training/Development by 82.1% (\$9,860) as all funding for the annual All-District employee training and communications meeting is shifting to the Human Resources & Risk Management function

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 2029 and beyond. Due to the passage of the referendum, the Park Board and staff will continue to focus on completing referendum project planning and 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 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.

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



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

Performance Measure	Performance Measures: Administration ⁶				
	2025			Difference ('25 to '26)	% Change ('25 to '26)
	2024 Actual	2025 Projected Year-End	2026 Projected		
% of Elevate Elmhurst Parks Plan Tactics Accomplished	84%	94%	100%	6%	6.4%
% of Elevate Elmhurst Parks Plan Tactics in Progress	16%	3%	0%	-3%	-100.0%
% of Elevate Elmhurst Parks Plan Tactics Deferred	0%	3%	0%	-3%	-100.0%

⁶2024 Actual based on 2024 Year-end Elevate Elmhurst Parks (EEP) Progress Report (31 tactics), 2025 Projected Actual based on 2025 Mid-Year EEP Progress Report and 2025 EEP Strategic Work Plan Mid-year Review Timelines (34 tactics) and 2026 Projected based on Proposed 2026 EEP Strategic Work Plan Tactic Timelines (29 Tactics).

2026 BUDGET: EXPENDITURES BY FUNCTION



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

FINANCE

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.

2025 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.
- With Administration, worked with District bond counsel (Chapman & Cutler), financial advisor (Mesirow), investment advisor (PFM), and District counsel (Tressler LLP) to complete \$89,950,000 referendum bond sale with interest rates lower than projected (resulting in taxpayers paying slightly less than communicated during referendum) and proceeds wired to new investment account with PFM.
- With IT, created dashboards to communicate financial condition internally.
- With Administration, completed financial policies review and updated policies to facilitate growth, achievement of financial goals and targets, and prepare for the impact of the referendum bond sale.
- With Administration, updated District's chart of accounts to account for both referendum-related activities that are not tied to specific construction projects approved by the referendum (Fund 84) and for the planning, design, and construction of all projects approved through the referendum (Fund 89).
- With Administration, began evaluating long-term bonding capability to leverage debt capacity for funding capital projects.

Other

- Leveraged the transition to the cloud version of the District's financial software by offering vendors the option for electronic payments through direct deposit resulting in savings of postage and eliminating the risk of lost or stolen checks.

2026 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.
- Collaborate with IT to explore the possibility of providing the community with access to the District's financial information through the website, integrated with the financial software.

2026 BUDGET: EXPENDITURES BY FUNCTION



- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center.
- With Recreation and Special Use Facilities, begin updating the District's cost recovery model.
- With Administration, complete 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, employees will now have the option to receive their W-2 forms electronically.

2026 Budget Highlights

Overall, the Finance function budget is increasing by 18.3% (\$195,058) as compared to the 2025 Budget due primarily to increases in **Wages** by 5.5% (\$14,495) and **Services** by 22.8% (\$181,313).

Wages are increasing by 5.5% (\$14,495) primarily related to the annual budgeted merit increase as compared to the 2025 budget.

Services are increasing by 22.8% (\$181,313) primarily due to the following increases:

- Finance/Bank Charges (31.1%, \$104,655) as ActiveNet increased payment processing fees by 5% (\$60,500) and new fees (\$44,155) related to the investment of the 2025 referendum bond proceeds
- Business Insurance (12.8%, \$43,153) as PDRMA's contribution is calculated based on a percentage of the District's payroll for employment practices, asset values for property and acreage for pollution
- Health Care Expenses (71.5%, \$28,945) as employee elections have changed as compared to the 2025 budget and a 10% increase of the District's premium contribution.
- IMRF (13.6%, \$2,291) as the employer contribution rate increases from 6.40% to 6.89%

Supplies are decreasing by 13.6% (\$750) due to a decrease in office supplies based on actual purchases in previous years.

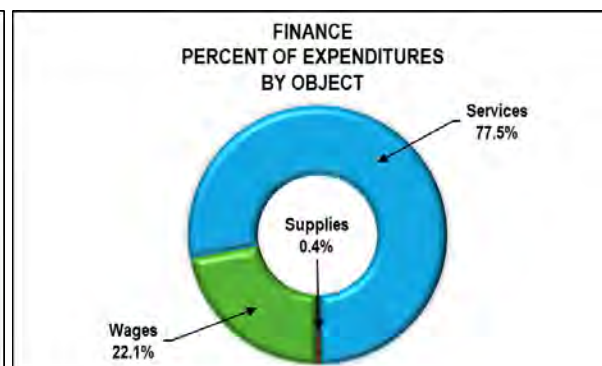
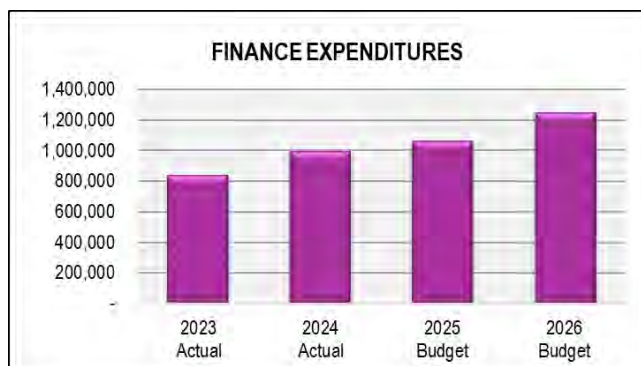
2026 BUDGET: EXPENDITURES BY FUNCTION



Future Outlook

The **Future Outlook** of the Finance function focuses on developing tools that departments can use to manage and enhance financial sustainability. Finance will continue to assess the potential financial implications of labor and employment issues for the District. Additionally, in the near-term Finance will monitor, track and account for all direct and indirect referendum associated revenues and expenditures. Lastly, Finance will continue to incorporate established assumptions into the District's financial planning documents and reports, ensuring that outcomes can be monitored and tracked to support the District's long-term sustainability.

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



Performance Measures: Finance					
Performance Measure	2025			Difference ('25 to '26)	% Change ('25 to '26)
	2024 Actual	Projected Year-End	2026 Projected		
Percent of Non-tax Revenue (excluding transfers and bond proceeds)	53.2%	52.7%	46.0%	-6.7%	-12.7%

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

5.4

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.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Communicated updates on the Berens Park Hub playground replacement and held a ribbon cutting for the new playground.
- Communicated updates about Canine Corner Dog Park and held a grand opening.
- Communicated referendum implementation progress of various projects, including Wagner Community Center, Eldridge Park restroom building, Prairie Path restroom building, and bandshell in Wilder Park.

Expand Program and Service Experiences

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

Increase Opportunities for Communication and Collaboration

- Communicated opportunities for the community to provide feedback related to referendum projects, including the Wilder Park Bandshell and restrooms and the Prairie Path restrooms.
- Promoted initial sales of Canine Corner Dog Park memberships
- Explored tools for the community to provide timely feedback.

2026 BUDGET: EXPENDITURES BY FUNCTION



Grow Fiscal Capacity

- Continued to investigate alternate revenue sources to offset Elevate Elmhurst Parks capital project costs.

2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- With Parks and Facilities, communicate updates on the Crestview Park Master Plan Phase 1 and hold a ribbon cutting for the playground and restroom building
- Communicate updates on the Berens Park mini golf site and hold re-opening celebration

Expand and Upgrade Facilities

- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center
- Continue to communicate updates on the Wagner Community Center construction

Expand Program and Service Experiences

- With Recreation, communicate new and expanded offerings

Increase Opportunities for Communication and Collaboration

- Continue communicating referendum implementation progress and engage with community about projects
- Identify and seek new partners

Grow Fiscal Capacity

- With Administration and Recreation, develop operating plans and budget to successfully operate the Wilder Park bandshell.
- Seek alternate revenue to offset Elevate Elmhurst Parks capital project costs

Foster a Culture Where Every Employee Feels Valued

- Communicate new recognition initiatives for employees at all levels

Other

- Implement District rebrand

2026 Budget Highlights

Overall: The Marketing & Communications Function budget is increasing by 15.7% (\$104,506) as compared to the 2025 budget.

Wages are increasing by 8.3% (\$24,622) as compared to the 2025 Budget to reflect proposed merit increases and to account for additional event staff and intern hours.

Services are increasing by 22.0% (\$77,684) overall as compared to the 2025 Budget to reflect the implementation of the District's rebrand.

2026 BUDGET: EXPENDITURES BY FUNCTION

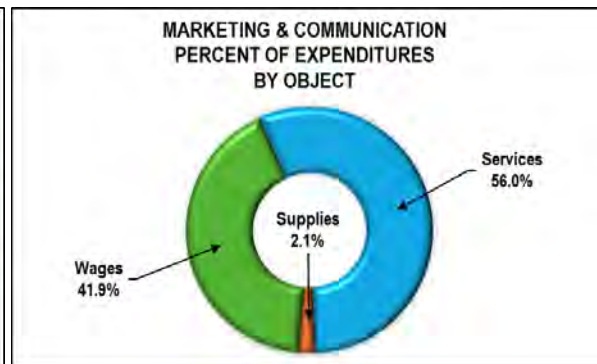
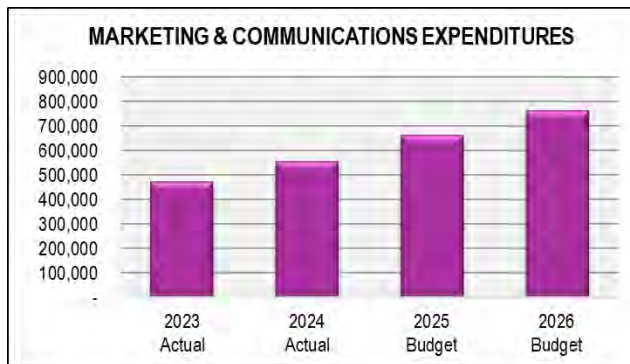


Supplies are increasing by 15.6% (\$2,200) overall as compared to the 2025 Budget.

Future Outlook

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

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



Performance Measures: Marketing & Communications					
Performance Measure	2025			Difference ('25 to '26)	% Change ('25 to '26)
	2024 Actual	Projected Year-End	2026 Projected		
Volunteer Hours	1,565	1,600	1,650	50	3.1%
Facebook Following-Likes	8,325	12,050	12,500	450	3.7%
Website Visits (epd.org)	487,935	495,000	505,000	10,000	2.0%
Website Visits (courts-plus.com)	114,350	115,500	117,000	1,500	1.3%
Website Visits (wildermansion.org)	52,479	65,598	66,500	902	1.4%
Website Visits (sugarcreekgolfcourse.org)	121,936	125,000	127,500	2,500	2.0%
Website Unique Hosts* (epd.org)	156,244	160,000	165,000	5,000	3.1%
Website Unique Hosts* (courts-plus.com)	33,382	34,000	35,000	1,000	2.9%
Website Unique Hosts* (wildermansion.org)	14,773	17,000	17,500	500	2.9%
Website Unique Hosts* (sugarcreekgolfcourse.org)	37,577	34,000	35,000	1,000	2.9%

*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.

2026 BUDGET: EXPENDITURES BY FUNCTION



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

2.2

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.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Foster a Culture Where Every Employee Feels Valued

- Created part-time employee training plans to ensure that employees have the necessary skills and knowledge to perform their current job and that they have opportunities to develop and grow skills and knowledge beyond their current role.
- Created peer program for new full-time employees to help them settle into their role, understand our culture and build strong connections.
- With Administration, assessed purpose, composition, and structure of employee teams, implemented improvements, and updated the Employee Teams policy.
- With Administration, held All-District training and communications meeting for 304 employees that included confrontation, conflict management, and de-escalation training, building a magical culture by leading with your why training and referendum and Values Recognition Program updates.
- With Administration, conducted employee survey and assessed and updated the Diversity, Equity, Inclusion, and Belonging (DEIB) future goals.
- Offered Unconscious Bias Awareness training to all employees and Creating an Inclusive Workplace Environment to supervisory staff.
- With 15 participating employees, offered the second cohort of the Full-time Employee Mentorship program.
- Implemented new recognition initiatives for employees at all levels including new hire goody bags and part-time employee service awards.
- Launched Employee Community in BambooHR to centralize and enhance internal communications.

Other

- In a collaborative effort, completed the PDRMA Risk Management Review SMART goals of operating plans for Canine Corner Dog Park and the District's temporary facility (185 Industrial Drive) and the Essentials of Risk Management Form.
- To allow for two-way communication and assess personal value, work, engagement and contributions, launched performance management in BambooHR for part-time and seasonal staff.

2026 BUDGET: EXPENDITURES BY FUNCTION



2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Foster a Culture Where Every Employee Feels Valued

- Offer trainings to assist employees with addressing training plans.
- Utilizing Employee Community in BambooHR, continue implementing new recognition initiatives for all employees at all levels.
- Host quarterly virtual “Ask HR” sessions for both supervisory and non-supervisory staff to address questions and provide HR-related support.

Expand and Upgrade Facilities

- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center

Other

- With Administration, rebrand DEIB efforts to engage staff with the implementation of future DEIB goals and to better illustrate and define the link of DEIB to the District’s Belonging Value.

2026 Budget Highlights

Overall: The Human Resources & Risk Management function budget is increasing by 13.3% (\$41,675) as compared to the 2025 Budget, due primarily to increases in **Services** by 28.6% (\$30,640).

Wages are increasing by 5.6% (\$11,035) primarily related to the annual budgeted merit increases.

Services are increasing by 28.6% (\$30,640) mainly due to an increase in Employee Training/Development (\$15,800). This includes moving \$10,000 from the Administration function to centralize the funds for the all-district training.

Supplies remain the same as compared to the 2025 Budget.

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

2026 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Human Resources & Risk Management				
	2025			Difference ('25 to '26)	% Change ('25 to '26)
	2024 Actual	Projected Year-End	2026 Projected		
Retention Rate of Full and Part-time Employees	71.0%	72.0%	75.0%	3.0%	4.2%
Employee Net Promoter Score (eNPS)	52	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

4.0

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.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- Implemented a fob-based entry system for dog park memberships and an automated restroom lock schedule, enhancing security, facility efficiency, and customer convenience.
- Configured technology to support staff and programming at the District's temporary facility (185 Industrial Drive).

Expand Program and Service Experiences

- Implemented new Activenet programming that delivers online purchasing of dog park memberships, sponsorship payments, cabana rentals, brick pavers, and open play pickleball reservations.
- Replaced 65 desktops and 25 laptops to comply with new security protocols and technology standards, improving operational efficiency and safeguarding District data.

Increase Opportunities for Communication and Collaboration

- Implemented a cloud phone system, including 95 devices and 7 auto attendants that streamlined communication workflows, increased staff responsiveness, and enhanced customer service excellence across the organization.
- Deployed 10 digital display systems throughout the District, improving real-time communication and engagement between staff and the community.

Grow Fiscal Capacity

- Delivered 23 analytical reports and 4 interactive dashboards for staff, enhancing data-driven decision-making across activities, performance metrics, finance, facilities, and memberships, directly supporting District strategic initiatives.

2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center.
- Upgrade and replace Courts Plus camera system with a cloud supported solution.
- Continue to improve hardware infrastructure that supports current and future connectivity demands.

Expand Program and Service Experiences

- Continue to support current and new registration software programming and reporting.

Grow Fiscal Capacity

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

2026 Budget Highlights

Overall: The Information Technology function is decreasing by 2.6% (\$34,312) as compared to the 2025 Budget, primarily due to the decrease in **Supplies** for computer hardware projects planned for 2026 and the reclassification of software expenses from "Supplies" to Software as a Service.

Wages are increasing by 6.4% (\$23,920) primarily related to the annual budgeted merit increases.

Services are increasing by 8.5% (\$61,320) as compared to the 2025 Budget due to the reclassification of software expenses from "Supplies" to Software as a Service.

Supplies are decreasing by 58.1% (\$119,552) as compared to the 2025 Budget due to a decrease in computer hardware purchases and the reclassification of software expenses from "Supplies" to Software as a Service.

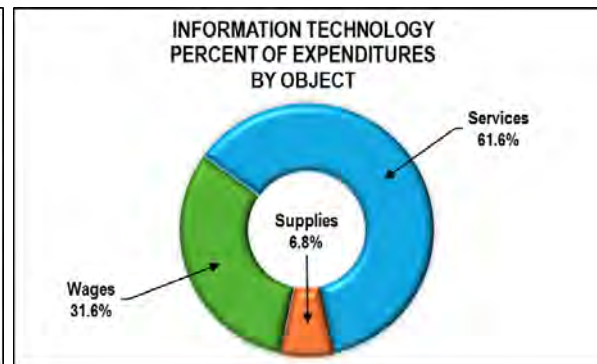
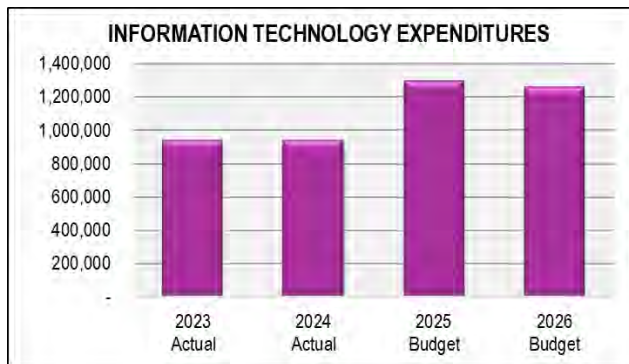
Future Outlook

The **Future Outlook** of the IT function will be shaped by key trends such as the rise of Software as a Service (SaaS), increased focus on cyber security, data privacy, and improved disaster recovery capabilities. Broader adoption of cloud platform solutions will enhance work-from-anywhere flexibility, and faster response time allowing for improved customer service. The growing use of artificial intelligence (AI) will further drive greater automation, efficiency and decision-making capabilities. To keep pace with these changes continuous staff training in technology, security, policies and overall IT best practices will remain essential for maintaining a secure and progressive environment.

2026 BUDGET: EXPENDITURES BY FUNCTION



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



Performance Measure	Performance Measures: Information Technology			
	2024 Actual	2025 Projected Year-End	2026 Projected	
Security Awareness Proficiency Assessment (SAPA) Score ⁷	65.8%	65.9%	66.5%	Difference ('25 to '26): 0.6%
Phishing Security Test ⁸	2.3%	2.2%	2.1%	% Change ('25 to '26): -4.5%

⁷SAPA 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.

⁸Phish 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.

2026 BUDGET: EXPENDITURES BY FUNCTION



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

26.3

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.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Completed the scheduled replacement of four fleet vehicles and one new fleet vehicle (\$258,784).
- Completed the scheduled replacement of two snow equipment units and purchased a new tow-behind sweeper-vac (\$106,909).
- Completed replacement of fencing and backstops for Fields #1–#3 at East End Park (\$120,000)
- Completed the purchase and installation of Berens Park sand volleyball edging (\$6,040).
- Coordinated the expansion of contractual mowing of select park sites and contractual natural area management (\$61,968).
- Developed the comprehensive improvement plan for athletic fields and ball diamonds (\$64,270)*.
- Completed landscape upgrades to the perimeter of Courts Plus (\$162,315).
- Implemented and assessed Canine Corner Dog Park operating plan.
- Monitored and maintained the new landscaping and turf at Canine Corner Dog Park.

2026 BUDGET: EXPENDITURES BY FUNCTION



Grow Fiscal Capacity

- Reduced capital costs by completing infield renovation projects in-house at Plunkett and Berens Parks.
- Joined and utilized the tree consortium to acquire and install trees more cost-effectively and ensure availability, quality, and necessary quantities.

Other

- Advanced current and future green initiatives in the Parks through product research, testing, and continued expansion of battery-powered equipment.

2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- With Administration and Facilities, complete Crestview Park Master Plan Phase 1, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure (\$2,027,000).
- Develop Jaycee Tot Lot Master Plan (\$5,000).
- Complete the Plunkett Park ball diamond and paving improvements (\$1,410,000).
- Replace the Berens Park tennis courts, fencing, and amenities (\$1,643,300).
- Complete paving projects at three park sites (\$191,000).
- Complete the scheduled replacement of two fleet vehicles (\$165,200).
- Complete the scheduled replacement of two pieces of snow equipment and two battery-powered mowers (\$103,600).
- Complete masonry repairs and restoration to old school signs at Marjorie Davis and Washington Parks (\$6,000)

Expand and Upgrade Facilities

- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center.

Increase Opportunities for Communication and Collaboration

- Research and implement Safety Data Sheet online portal for District-wide access and utilization.

Other

- Continue advancing green initiatives in the Parks function by researching and testing sustainable products and further expanding the use of battery-powered equipment.

2026 BUDGET: EXPENDITURES BY FUNCTION



2026 Budget Highlights

As compared to the 2025 Budget, the 2026 Parks function budget is increasing by 6.7% (\$167,123).

Wages are increasing overall by 8.8% (\$111,802) as compared to the 2025 Budget, primarily due to proposed annual merit increases for full-time (\$62,761) and part-time (\$47,803) staff. With additional increases for overtime (\$1,238).

Services are increasing by 20.0% (\$140,792). The overall increase is due to additional funding for tree planting and projects (\$78,000). This change reflects the shift of the Parks Planner position from Facilities to Parks, resulting in a corresponding reduction in the operating budget in Facilities. An additional increase related to the position shift is for consulting services, engineering and topographic surveys (\$22,000).

Repairs remain the same as compared to the 2025 Budget.

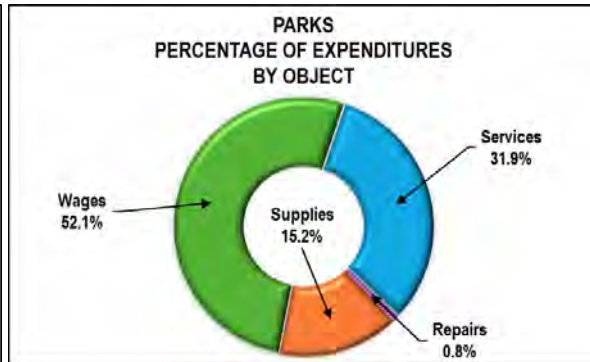
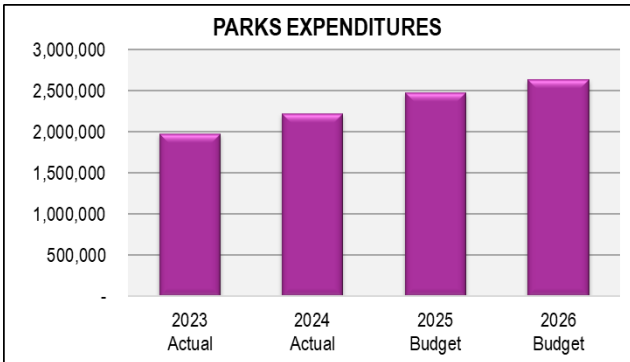
Supplies are decreasing by 17.5% (\$85,471) as compared to the 2025 Budget. Decreases in supplies are primarily from the reduction of infield mix purchased based on the renovation schedule (\$35,000), fuel expenses that reflect historical consumption levels (\$8,666), and reduction in equipment purchases (\$2,187). Additional supply reductions are due to the transfer of expenses associated with the Parks Planner position.

Future Outlook

The **Future Outlook** of the Parks function budget continues to be driven by the cost of wages, vehicle and equipment parts, fuel, contractual services, and materials for seasonal maintenance (athletic field prep, turf care, plant material, and snow removal). The previous investment in the incremental growth of the Parks Department labor force along with supplemental contract services has made a positive impact on the delivery of services and stabilized the maintenance operations enabling the Department to better meet the expectations of the community. In 2026, the Department will continue to be more technology-driven in its maintenance operations by expanding the utilization of the updated maintenance software and GIS. The Parks Planner position shift to the Parks Department provides the opportunity for future planning, development, and maintenance more closely aligned to the department's maintenance functions, while still meeting the overall needs of the District and community. 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.

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

2026 BUDGET: EXPENDITURES BY FUNCTION



Performance Measure	Performance Measures: Parks				
	2025			Difference (25 to '26)	% Change (25 to '26)
	2024 Actual	Projected Year-End	2026 Projected		
Total Fuel Consumption (Gallons)	20,212	20,536	21,167	631	3.1%
Fuel Expenses	\$63,690	\$61,646	\$65,230	\$3,584	5.8%
Net Loss/Gain of Trees Ratio	1.67 to 1.00	2.22 to 1.00	0.95 to 1.00	-1.27 to 1.00	N/A

2026 BUDGET: EXPENDITURES BY FUNCTION



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

25.7

FACILITIES

Description

The Facilities function is responsible for the following:

- manages the facility operations and maintenance of Courts Plus, Wilder Mansion, and Sugar Creek Golf Course to provide safe, clean and aesthetically pleasing facilities;
- care and maintenance of the District's site amenities, playgrounds, and custodial services for the District's outdoor restrooms and buildings;
- care and maintenance, of the District's two outdoor swimming pools, 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.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Completed a master plan for Berens Park mini golf site (\$17,500).
- Completed and opened the new Berens Park Hub Playground (\$762,213).
- With Parks, developed Crestview Park Master Plan based on feedback garnered from public open houses, followed by an online survey, for redevelopment of the park (\$31,979).
- Completed paving projects throughout the District including Berens Park paths, and York Commons entry plaza and path (\$143,825). Deferred the Conrad Fischer paving project to 2026.
- Completed engineering for the Berens Park Tennis Court Replacement Project (\$34,000).*

2026 BUDGET: EXPENDITURES BY FUNCTION



Expand and Upgrade Facilities

- Replaced Administration Building Roof-top HVAC unit (\$15,996).
- Replaced Courts Plus Café Roof-top HVAC unit (\$20,225).
- Installed Kies Recreation Center Variable Air Volume System (\$15,857).
- Upgraded Wilder Mansion Audio System (\$24,752).
- Upgraded Butterfield Recreation Building Fire Alarm System (\$19,396).
- Replaced two sump pumps within Courts Plus (\$10,500).
- Added exterior waterproofing and drainage to the racquetball wall at Courts Plus (\$54,126).
- Replaced the water heater at East End Pool (\$15,425).
- Replaced the heat exchanger on the pool boiler at East End Pool (\$10,156).
- Replaced the impeller and butterfly valves on the main filter pump system at East End Pool (\$11,028).
- Replaced the sump pump within the wedding bowl area at the Wilder Park Formal Gardens (\$5,000).
- Replaced the heaters within the tennis courts at Courts Plus (\$14,450).
- Replaced the UV sanitation light on the pool mechanical system at Courts Plus (\$24,000).

Expand Program and Service Experiences

- Installed emergency exit gates at East End and Smalley Pools (\$22,629).
- Installed boundary fencing around the Butterfield Park Playground for Everyone (\$38,000).

Grow Fiscal Capacity

- Converted existing lights to LED lighting at East End Park and Pool, York Commons and Smalley Pool, Plunkett Park concessions building, Butterfield Park Recreation Building, and Berens Park (\$1,215)
- Installed solar panels at Courts Plus to offset the facility's electricity costs. The panels provide 50% of the electricity needed for the facility.

Foster a culture where every employee feels valued

- Worked with Strategy & Planning to assess options for improving full-time and part-time employee workspaces and develop cost estimates for future implementation.

2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Complete Berens Park mini golf site redevelopment project (\$424,000)
- Upgrade lightning detection system (\$32,000)

2026 BUDGET: EXPENDITURES BY FUNCTION



- With Administration and Parks, complete Crestview Park Master Plan Phase I, including the playground replacement, looped walking path, ballfield backstops, and sport court seating shade structure (\$2,027,000).

Expand and Upgrade Facilities

- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center.
- Resurface the walls and floors within the basement of the Wilder Mansion (\$25,000)
- Complete Eldridge Park Recreation Building Fire Alarm System upgrade (\$23,000)
- Complete roof replacements at Kies Recreation Center and East End Pool (\$233,500)
- Complete functional upgrades to the pool deck at Smalley Pool (\$103,000)
- Replace the pool gutter grates at East End and Smalley pools (\$71,000)

Expand Program and Service Experiences

- Complete deck and lounge chair replacements at East End Pool and Hub Spray ground (\$58,500)

Increase Opportunities for Communication and Collaboration

- Chose not to renew outdoor pool maintenance contract and instead modified existing full-time job to create a Facility Supervisor to manage pool maintenance and added two additional seasonal staff to help during the pool season.
- Work with Recreation to maintain service during the relocation process from the existing Wagner Community Center to 185 Industrial Drive and satellite facilities.

Grow Fiscal Capacity

- Replace 50% of toggle light switches to automatic light switches
- Update lighting to LED lighting at Eldridge and Wilder Parks and the Prairie Path
- Complete American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE) audit for Courts Plus

2026 Budget Highlights

In the proposed 2026 Budget, Facilities function expenses are increasing overall by 13.1% (\$502,394) as compared to the 2025 Budget primarily due to increases in **Services** as well as smaller increases in **Wages**, **Repairs** and **Supplies**.

Wages are increasing by 4.2% (\$61,600) as compared to the 2025 Budget mainly due to merit increases, adding two seasonal positions, reclassifying one full-time position, and transferring the Parks Planner position to Parks.

Services are increasing by 24.5% (\$426,006) as compared to 2025 Budget, primarily due to an increase in building rental of \$560,297 for the property at 185 Industrial Drive, offset by the following decreases:

- Contractual Services 35.9% (\$77,511), as the pool maintenance contract will not be renewed for 2026.
- Utilities 5.1% (\$40,000) based on actual usage reports, decreases in Electricity 7.0% (\$30,000) and Natural Gas 18.8% (\$28,000) are offset by an increase in Water & Sewer 8.7% (\$18,000).

2026 BUDGET: EXPENDITURES BY FUNCTION



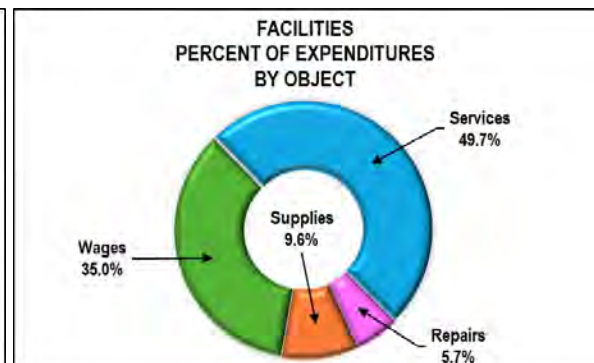
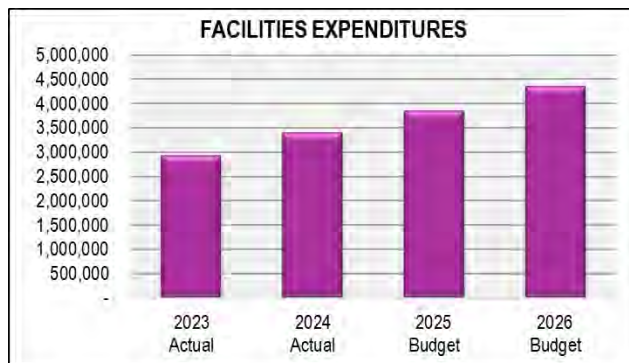
Repairs are increasing by 0.6% (\$1,400) due to increases in repair costs and less costs associated with Recreation programs due to the relocation of the Wagner Community Center.

Supplies are increasing by 3.3% (\$13,388) due to price increases and 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. The Department will continue to work with all departments to identify priorities and develop and meet community need for new and existing indoor and outdoor recreation space.

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



Performance Measures: Facilities					
Performance Measure	2024 Actual	2025 Projected	2026 Projected	Difference ('25 to '26)	% Change ('25 to '26)
		Year-End			
% of Budgeted Facilities Capital Plan Projects Completed	89.7%	96.7%	100.0%	3.3%	3.4%
% of Completed Facilities Capital Plan Project Expenses Compared to Budget	91.9%	92.6%	100.0%	7.4%	7.9%
% of Budgeted Facilities Capital Plan Projects Deferred	2.6%	3.3%	0.0%	-3.3%	-100.0%

2026 BUDGET: EXPENDITURES BY FUNCTION



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

131.5

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.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Continued to collaborate with Facilities to complete master plan for Berens Park mini golf site.
- Collaborated with the Facilities and Parks to open Canine Corner Dog Park.

Expand Program and Service Experiences

- Developed and sold Canine Corner Dog Park memberships.
- Launched pet programs at contractor facilities in preparation for expanding dog programming upon the opening of Canine Corner Dog Park.
- Developed and expanded a balanced offering of early childhood and youth sports, youth gymnastics, tumbling and dance classes, and adult sports, utilizing the gym space at the Kies Recreation Center, Ray Graham Association Elmhurst Learning Center gym, Wagner Community Center space, and available gym space at School District 205.
- Expanded Adult Wellness offerings at the Kies Recreation Center and Wagner Community Center, including Gentle Yoga, Goat Yoga, Adult Gymnastics, Adult Cheerleading, and meditation.
- Increased the number of one-time evening events for early childhood and youth that include dinner and an activity, given their growth and popularity last year.
- Expanded the capacity of Rec Station participants to accommodate waitlists at Lincoln Elementary School.
- Contracted with Hot Shots Sports to expand sports offerings for ages 3-15.

Increase Opportunities for Communication and Collaboration

- Implemented the use of the ActiveNet Connect app throughout all summer camps and summer programs to streamline attendance records and parent/guardian sign-in/sign-outs.

2026 BUDGET: EXPENDITURES BY FUNCTION



- With Administration, translated from English to Spanish all Rec Station information, registration, and financial assistance materials to provide a more inclusive environment of all students and families that are represented at the eight elementary schools.
- With Marketing, created a comprehensive survey plan that ensures regular and consistent feedback on programs, events, and offerings to further guide annual program planning.

Strengthen Organizational Culture

- Recruited, hired and trained new Full Time Category 2, Registration Coordinator to provide leadership support in the evenings and additional administrative support with The Hub and pool rentals, picnic permits, District 205 reservation requests and reporting.
- Developed a recognition program for seasonal staff to recognize their efforts, as well as dedication and commitment as they return to work at the Park District the following year.
- Awarded the NRPA Game Changing Youth Sports Grant to implement “How to Coach Kids and Coaching Girls” training for all instructors and coaches who work with ages 3-15.

Other

- Relocated majority of recreation programs and staff workspaces from the Wagner Community Center to other Park District facilities, including the new rental property at 185 Industrial Drive.
- Developed and implemented an operating plan for 185 Industrial Drive.
- Received the first inaugural Seasonal Facilities Safety Award from Starguard Elite.

2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center.
- With Facilities, redevelop the mini golf course at The Hub to open summer 2026.

Expand Program and Service Experiences

- Develop and implement programs and events at Canine Corner Dog Park.
- With Special Use Facilities, 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.
- Continue to explore opportunities to expand Rec Station enrollment where there are existing waitlists (Emerson and Field Elementary Schools) and redevelop the registration process.
- Redevelop the operations plan for The Hub to include the renovated mini golf course and expand operating hours for the spray ground at The Hub on weekdays.
- Increase one-day programs and events for families based on customer feedback (i.e., family bingo, family Puzzle Palooza, Lego Night).

2026 BUDGET: EXPENDITURES BY FUNCTION



- Maintain customer service excellence in registration and programs that have been relocated due to the construction of the new Wagner Community Center.
- Implement flexible “drop-in” wellness classes for adults and families, allowing participants to register for individual days and times that best fit their schedules.

Increase Opportunities for Communication and Collaboration

- Expand the use of the ActiveNet Captivate app to allow for instructors to directly communicate with class participants.
- With Marketing & Communications, redesign the structure of the seasonal brochure for optimal marketing of program and membership opportunities.

Grow Fiscal Capacity

- Incorporate ActiveNet credit card merchant fees in all program, membership, and rental budgets to ensure accurate revenue planning and meet cost recovery targets.

Other

- With the IT Department, develop comprehensive reports through Power Bi to extract detailed data on program registrations, memberships and rentals.

2026 Budget Highlights

Overall, the Recreation function budget is increasing by 2.4% (\$164,719) as compared to the 2025 Budget due primarily to an increase in **Services** offset by decreases in **Wages** and **Supplies**.

Wages, as compared to the 2025 Budget, are decreasing by 1.5% (\$70,090) due to a more conservative planning approach for 2026 due to the relocation of programs from the Wagner Community Center. Staff is anticipating some contraction in dance and gymnastics registrations and are still investigating options to relocate Funseekers Day Camp.

Services are increasing by 16.2% (\$281,000) primarily due to Program Services increases in the following areas:

- Sports 65.0% (\$152,390) as most of these programs are now contractual, rather than staff led.
- General Interest 34.9% (\$61,023) due to the expansion of adult art, wellness, and one-time classes, contracting with Safe Sitter to provide for a nationally recognized babysitter training certification, and partnering with new contractors to offer more culinary arts programs.
- Dance 611.1% (\$23,832) to account for expenses related to competitions, including staff travel and lodging.

Repairs have been reported under the Facilities function since 2023.

Supplies are decreasing by 18.0% (\$46,192) primarily attributed to budgeting more conservatively to account for a potential contraction in program registrations due to the relocation of programs from the Wagner Community Center.

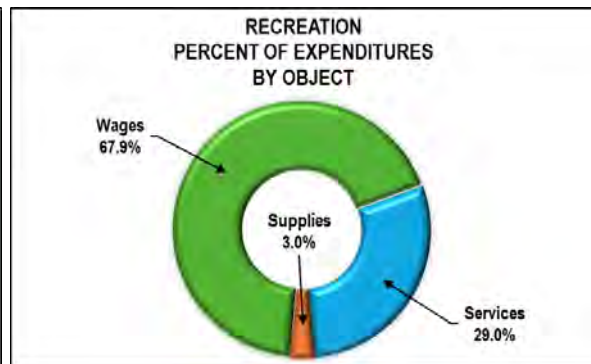
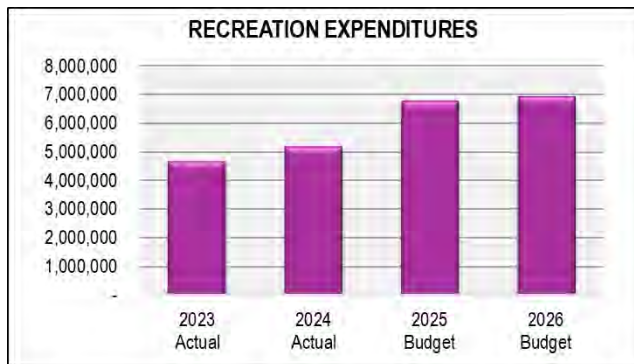
2026 BUDGET: EXPENDITURES BY FUNCTION



Future Outlook

The outlook for the Recreation function budget will be guided by the continued demand for programs and services, the Strategic Plan, feedback received from the Elevate Elmhurst Parks Plan, and the construction of the new Wagner Community Center. Additionally, Recreation operation costs are expected to continue to rise due to cost increases in supplies and to remain competitive with the job market. The Recreation Department is dedicated to delivering the highest quality of programs and services to the greatest number of residents possible, with the resources and facility space available, while remaining fiscally responsible.

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



Performance Measures: Recreation					
Performance Measure	2024 Actual	2025 Projected	2026 Projected	Difference ('25 to '26)	% Change ('25 to '26)
		Year-End			

Percent of programs introduced to the program menu, or in the growth stage of the Program Life Cycle annually

N/A 30% 35% 5.0% 16.7%

Number of Pool Passes Sold*

4,351 4,133 4,000 (133) -3.2%

Number of recreation (not including SUF programs) program registrations for the year

22,860 26,550 22,100 (4,450) -16.8%

Number of Canine Corner Dog Park Passes Sold

N/A 830 950 120 14.5%

*Includes Super Passes starting in 2024

2026 BUDGET: EXPENDITURES BY FUNCTION



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

43.2

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.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Expand Program and Service Experiences

- Created a 7-Day Pass and Adult-Summer Pass option to better fit member needs.
- Expanded online member capabilities, i.e., purchasing more membership types, pickleball court rentals, and an improved membership change request page.
- Relunched the Courts Plus App Reward program. This enables members to gain points for actions like checking into the club, recording workouts, and completing goals. The points can be redeemed for prizes like Courts Plus T-shirts, guest passes, and gym bags.
- Simplified membership Leave of Absence for a more flexible member experience and streamlined process.
- With IT, installed four Reach Media TV's at Courts Plus to increase communication to members about Courts Plus and Elmhurst Park District upcoming events.
- Conducted member survey completed by 700 members with an overall rating of 8.5 out of 10.
- Revamped the Youth Tennis Pathway to add 6 new programs resulting in 14.5 weekly hours of new programming hours to clearly define movement in programs based on age and/or skill.
- Evaluated the age segmentation of the District's program menu and developed 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.

2026 BUDGET: EXPENDITURES BY FUNCTION



- With Recreation and Marketing & Communications, increased adult program opportunities and marketing.
- Added a new Adult Tennis program to meet the demand of participants to have each program best represented by skill.
- Added a new Adult Pickleball program based on demand.
- Expanded Aquatics exercise program by hiring three new instructors and adding four new classes.
- Increased Group Exercise class attendance by 20%.

Increase Opportunities for Communication and Collaboration

- Expanded member engagement events, i.e., Fit Fest and the Health Fair.
- With Facilities, Recreation, and Marketing & Communications navigated the Courts Plus flood restoration.
- Created a Development Update Form summarizing progress and skill growth of youth tennis participants to receive at the conclusion of each session.

Grow Fiscal Capacity

- Increased membership revenue by 9% because of a 5% increase in membership dues to keep pace with rising costs.
- Increases in the following Racquet Sports areas contributed to the 18% increase in revenue:
 - Racquet Sports program pricing increase of \$1 per hour for Members and \$1.50 per hour for Non-Members.
 - Racquet Sports Private Lesson fee increased 4.5%.
 - Indoor Tennis and Pickleball Court Time rental fee increase of \$1 per hour.

2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Expand and Upgrade Facilities

- With all departments, develop operating plan and budget to successfully operate the new Wagner Community Center.
- Assist Parks Department in reconstruction of the Berens Park Outdoor Tennis Courts.

Expand Program and Service Experiences

- Utilize new In Body composition analysis machine to promote goal setting, member retention, and personal training opportunities.
- Utilize the new artificial turf area by the pool as new programming space.
- Continue enhancing use of the registration software by expanding in-person electronic forms and increasing online customer functionality (e.g., massage reservations).
- Expand indoor tennis programming at Courts Plus, particularly during the summer season, to provide additional options for participants while the Berens Park tennis courts are being renovated.

2026 BUDGET: EXPENDITURES BY FUNCTION



- 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, promote Courts Plus Perks and health fair in sponsorship materials.

Grow Fiscal Capacity

- With IT and Finance, improve use of membership dashboard reporting in Power BI.
- Increase in membership dues by 5% to keep pace with rising costs.

2026 Budget Highlights

As compared to the 2025 Budget, the Special Use Facilities function budget is increasing by 12.4% (\$253,191) overall in the expense categories below.

Wages are increasing overall by 15.6% (\$231,182) for full-time annual merit increases 15.8% (\$79,147) along with part-time annual increases and additional program offerings 15.6% (\$152,035). The highest program area increase is Racquet Sports 29.3% (\$103,333):

- Tennis Programs 31.1% (\$93,317) due to increasing classes and participation.
- Pickleball Programs 97.4% (\$15,257) due to the expansion of programming at Courts Plus and Kies Recreation Center.

Services are increasing by 2.7% (\$12,008) primarily due to increases in Health Care, 12.1% (\$13,623) based on changes in employee elections compared to the 2025 budget and a 10% increase in the District's premium contribution.

Repairs remain the same as compared to the 2025 Budget.

Supplies are increasing by 8.1% (\$10,001), primarily due to a 22.9% (\$9,607) rise in fitness supplies associated with the purchase of a Body Composition Analyzer.

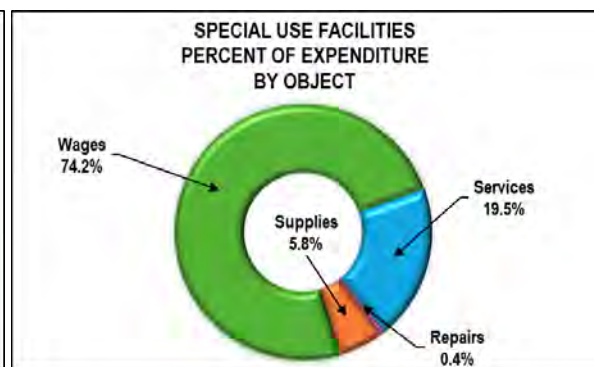
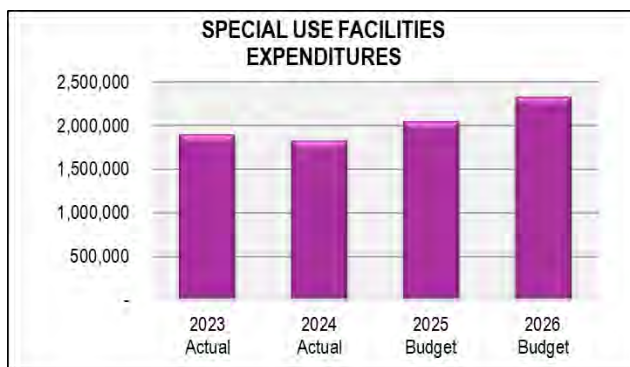
Future Outlook

In 2026, continued growth is predicted in the fitness industry with a record breaking 25% of the population belonging to a fitness facility. Therefore, Courts Plus will continue to focus on member recruitment and retention. Since 2019, tennis participation has increased nationwide by 46% over the last five years and Pickleball has increased by 565%. Both program areas will balance court time at Courts Plus and Kies Recreation Center to accommodate beginner players while also maintaining opportunities for intermediate and advanced players.

2026 BUDGET: EXPENDITURES BY FUNCTION



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



Performance Measures: Special Use Facilities					
Performance Measure	2025			Difference ('25 to '26)	% Change ('25 to '26)
	2024 Actual	Projected Year-End	2026 Projected		
Courts Plus & Wilder Mansion Program Registrations	8,731	9,768	10,250	482	4.9%
Courts Plus Members	3,492	3,600	3,715	115	3.2%
Courts Plus Daily Usage	252,091	281,016	303,497	22,481	8.0%
Courts Plus Financial Assistance	\$4,546	\$4,500	\$4,725	\$225	5.0%

2026 BUDGET: EXPENDITURES BY FUNCTION



SUGAR CREEK GOLF COURSE

Mission

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

Funding Sources

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

Revenues and expenses in...

Sugar Creek Golf Course Fund

Description

The Sugar Creek Golf Course oversees all golf course maintenance, driving range and banquet operations; develops programs and corresponding pricing strategies to remain competitive in the marketplace; and maintains financial profitability by monitoring revenues and expenses within budgetary guidelines. All Sugar Creek Golf Course expenses are funded by the user and budgeted in the Sugar Creek Golf Course Fund. No tax dollars are used to fund direct operational and capital expenses. All operations are required to return a profit.

2025 Accomplishments

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Repaired and renovated the west bridge structure to extend its useful life and added railings for an additional safety feature (\$80,000).
- Continued the maintenance equipment replacement plan by purchasing a utility cart and top dresser lawn spreader combination to replace the non-functional unit and improve course conditions (\$57,000).
- Continued plant maintenance and invasive species control for the Creek Restoration Project with the goal of achieving 90% native coverage by 2026.

Expand and Upgrade Facilities

- Hired Dewberry Architects to perform a feasibility study for a new maintenance facility (\$14,940).

Increase Opportunities for Communication and Collaboration

- Worked with both the Elmhurst Park District and the Village of Villa Park to expand promotions of golf instructional programs.
- Celebrated 50th Anniversary with a ceremony on October 17 with representatives from both the Village of Villa Park and Elmhurst Park District.

Grow Fiscal Capacity

- Increased fees for driving range, cart rental, and green fees by \$1 resulting in an increase of 5% in revenue.
- Expanded Adult/Youth classes to meet the increased demand.
- Added credit card reader to driving range ball dispenser for customer convenience and usage resulting in record usage.

Full-time equivalent staff

10.4

2026 BUDGET: EXPENDITURES BY FUNCTION



2026 Work Plan

Elevate Elmhurst Parks Strategic Goal Statements

Enhance Park Amenities and Open Spaces

- Complete east and central bridge concrete repairs and guardrail installation to extend the useful life of the structures and enhance safety (\$162,000).
- Replace sweeper-dethatcher attachment from 2000 with a current model multi-function sweeper-dethatcher to improve efficiency in debris collection, core collection, and dethatching (\$59,000).
- Repave asphalt cart path on hole #1 (\$63,600).
- Continue monitoring and management of the Creek Restoration Project with the goal of maintaining 90% native coverage through 2026, completing the DuPage County permit process, and submitting U.S. Army Corps of Engineers Year 3 Monitoring report.

Expand and Upgrade Facilities

- Complete engineering plans for clubhouse entrance concrete repairs and ADA modifications (\$37,100).
- Continue planning process for replacement of the maintenance facility.

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 promotions of golf opportunities including programs and rentals.

Grow Fiscal Capacity

- Increase fees for driving range by \$1 for medium and large buckets.
- Increase golf instruction fees by \$5.

Foster a Culture Where Every Employee Feels Valued

- Introduce new employee social events to recognize them for their contributions.

2026 Budget Highlights

As compared to the 2025 Budget, overall expenses in the 2026 Sugar Creek function are increasing by 2.5% (\$22,581).

- **Wages** are increasing by 5.9% (\$27,640) due to budgeted merit increases.
- **Services** are decreasing by 7.9% (\$15,568) primarily due to decreases in Health Care (\$12,637) from changes in employee elections compared to the 2025 Budget.
- **Repairs** are increasing by 12.3% (\$3,300) due to increase in vehicle repairs for aging golf carts.

2026 BUDGET: EXPENDITURES BY FUNCTION



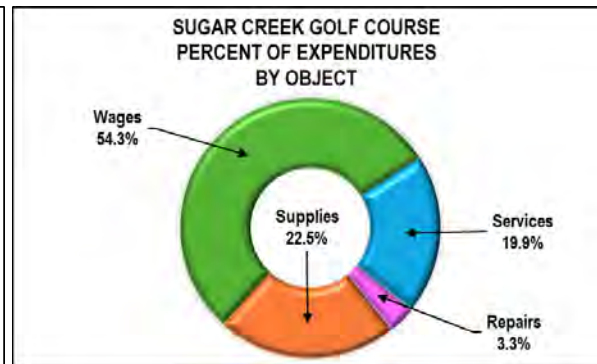
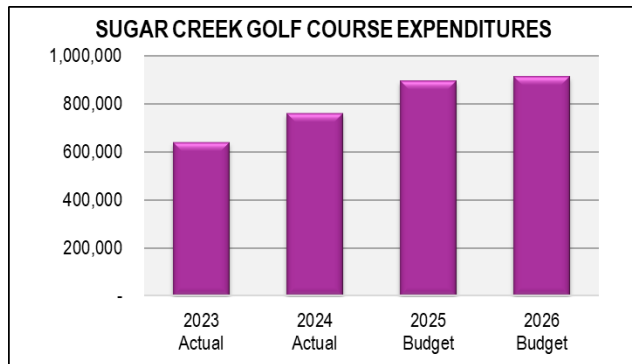
- **Supplies** are increasing by 3.6% (\$7,209) due to Grounds Supplies 5.7% (\$2,200) and Chemical Supplies 18.0% (\$4,059) due to rising costs.

Future Outlook

Golf continues to enjoy strong popularity, with participation demographics expanding, particularly among women, individuals aged 6-34, and diverse communities. In 2026, the golf course will maintain its commitment to high-quality aesthetics and its reputation for being well-maintained. Staff will continue to meet this strong demand by focusing on greens fees, riding cart rentals, driving range usage, and instructional programs. Additionally, growth in outings and facility rentals will provide an expanded revenue stream.

Expenditures by Object: Sugar Creek Golf Course

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



Performance Measures: Sugar Creek Golf Course

Performance Measure	2025			Difference ('25 to '26)	% Change ('25 to '26)
	2024 Actual	Projected Year-End	2026 Projected		
Rounds of Golf	31,418	32,000	27,000	(5,000)	-15.6%
Number of Banquet Rentals	80	72	80	8	11.1%
Number of Golf Outings	50	55	55	-	0.0%

THIS PAGE INTENTIONALLY LEFT BLANK

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 \$34.5 million in asset management, equipment, and technology improvements and \$102.2 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:
 - o At least \$25,000 for land acquisition and improvements
 - o At least \$5,000 for equipment and machinery
- Long useful life (at least five years)
- Results in the creation of a fixed asset or the revitalization of a fixed asset

The above definition of a capital project includes:

- Construction of new facilities;
- Remodeling or expansion of existing facilities;
- Purchase, improvement, and development of land;
- Equipment and machinery for new or expanded facilities; and
- Planning and engineering costs related to a specific capital improvement.

The first year in the CIP becomes the capital budget for that fiscal year. Projects slated for subsequent years in the plan are approved on a planning basis only and do not receive funding until they are incorporated into the annual capital budget. Capital project revenues and expenses that do not fit within this definition (such as ongoing facility maintenance and repairs) are budgeted in the appropriate funds such as the General, Recreation, Museum, Special Recreation Association (SRA), and Sugar Creek Golf Course Funds.

Capital Planning Process

Using a team approach, the CIP is developed prior to completing the operating budget. Capital Planning Team members (staff involved in the planning and oversight of capital projects) compile project requests and present proposed projects to the Team at a project review meeting. Aware that there are always more project proposals submitted than can be funded, the Team reviews and discusses each proposed project to rank and prioritize them, considering their feasibility, necessity, condition, location, cost, method of financing, availability of grants or other non-tax revenue, link to the District's Elevate Elmhurst Parks Plan and Americans with Disabilities Act (ADA) Transition Plan, 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 Capital Improvement Plan is not merely a wish list, but rather a schedule of realistic needs based on available funding, staff use project evaluation criteria to effectively establish a relative priority for assessing and prioritizing projects. Based on project immediacy, impact, and necessity, evaluation criteria are assigned numerical values/points. During the Capital Improvement Plan development process,

departments decide which evaluation criteria are applicable to each project. The total amount of criteria point value for the project determines its priority category. There are four project priority categories (A-D): A-Highest (meet at least one of the first three criteria in the bulleted list below), B-High (60 to 80 total points), C-Medium (35 to 55 total points), and D-Low (below 35 total points). Grouping projects by priority category assists the Team with assessing the relative priority of each project using a quantitative, consistent, and fair method. The bulleted list below includes a description of the capital project evaluation criteria (and their numerical value).

- ***Eliminates an imminent threat to personal and public safety:*** A project that eliminates or reduces obvious hazards or threats to public health and safety. (55 points)
- ***Satisfies or meets a legal requirement, liability, or mandate that must be addressed in the next fiscal year (law, regulation, or court order):*** A project that is required by federal or state statute, court order or regulation or moves the District into further compliance with such mandates. (50 points)
- ***Addresses completing a project commitment with dedicated funding, which has already been approved by the Park Board:*** A project that the District has made a prior commitment to complete, is already in progress, or impacts the start or completion of another project. (50 points)
- ***Advances the implementation of the District's mission, vision, strategy, goals or policies approved by the Park Board:*** A project that addresses the implementation of strategies and goals approved by the Park Board, including the Comprehensive and Strategic Plan, ADA Transition Plan or a Park Master Plan. (15 points)
- ***Satisfies or meets a legal requirement, liability, or mandate that can be addressed in future years of the Capital Plan (law, regulation, or court order):*** A project that is required in future years by federal or state statute, court order or regulation, or moves the District into further compliance with such mandates. (15 points)
- ***Demonstrates a commitment to sustainability with a focus on conservation, preservation, and renewable energy:*** A project that improves energy efficiency, eliminates, or reduces dependency on fossil fuels, and/or preserves green space in the community. (10 points)
- ***Rehabilitates 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.). (15 points)
- ***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.). (15 points)
- ***Reduces future maintenance or operating costs:*** A project that lowers operating expenditures (e.g., replaces obsolete or inefficient facilities/equipment, thereby reducing energy and repair costs). (15 points)
- ***Leverages available private or local, state, or federal government funds:*** A project that can be financed with a portion of or all non-District revenue sources. (15 points)
- ***Results in generating net revenue that exceeds the direct operational cost of facility/equipment without using tax revenue:*** A project that covers its operating expenses through non-tax revenue. (15 points)
- ***Provides new or expanded level of service:*** A project that expands services, provides higher standards of service for customers, or maintains/increases the District's competitive advantage. The project may accommodate facility demand and address projected growth patterns. (10 points)
- ***Promotes intergovernmental cooperation and other partnership opportunities:*** A project that encourages partnerships and collaboration between various public, community, private entities, and individuals to implement. (10 points)

- **Improves the way the District operates resulting in increased productivity and efficiency:** A project that raises service quality, saves labor time, enhances communication, maximizes layout of space and/or enhances technology. (10 points)
- **Provides enhanced safety:** A project that will reduce the District's potential exposure to risk. (15 points)

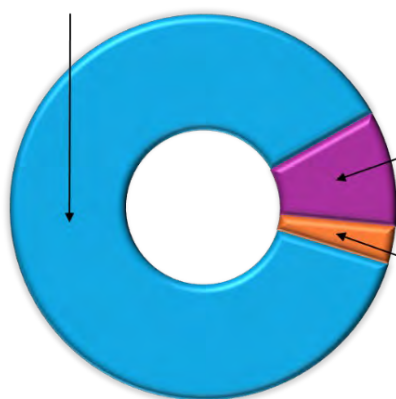
Along with the evaluation criteria and project priority categories, the Team also uses a project evaluation rating that illustrates the level of urgency of each project based on its condition. Team members assigned one of the following three ratings to each proposed 2026 project: must be completed next year/cannot be repaired (serious to poor condition); should be completed within one to two years (poor to fair condition); or should be completed within three years (fair to good condition). The project urgency rating is another tool to help the Team evaluate the relative priority of projects.

While these evaluation criteria are important for determining recommended capital priorities, the reality of the District's financial situation is critical to all decisions. Projects that are not funded or accomplished in a given year are reevaluated as part of the capital planning process and may be carried over to a future year.

2026 Capital Budget Project, Contingency, and Revenue Overview

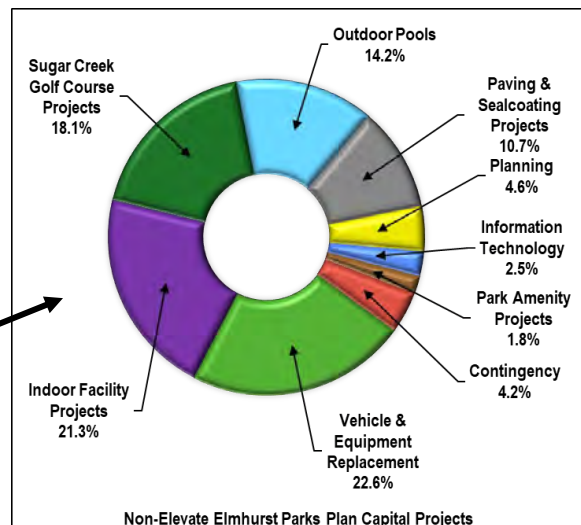
The proposed 2026 capital budget revenues and expenses are **\$56,577,050**, which includes \$49,295,250 for referendum new construction projects and \$7,281,800 for non-referendum asset management, new construction, and major redevelopment projects. On page 167, the 2026 Capital Budget Project Summary Chart includes a listing of proposed projects and their project categories, type, region, priority category, urgency rating, and projected 2026 cost. This section provides detailed project summaries on pages 169-180, including projected expenses and funding sources, work to be accomplished and justification for inclusion in the 2026 capital budget. A summary of proposed 2026 capital budget funding is on pages 181-183. The following charts illustrate the percentage of proposed 2026 capital project expenses by project categorization. The chart on the left shows the percentage of expenses for EEP Plan Referendum Projects, EEP Plan Non-Referendum Projects, and Non-EEP Plan Capital Projects. The chart on the right expands the percentage of expenses for non-EEP Plan capital projects by project categorization.

Elevate Elmhurst Parks
Plan Referendum Projects
87.1%



Elevate Elmhurst
Parks Plan Non-
Referendum Projects
9.7%

Non-Elevate
Elmhurst Parks Plan
Capital Projects
3.1%



THIS PAGE INTENTIONALLY LEFT BLANK



2026 Capital Budget Summary Chart (by Amount in Descending Order)

Project Name/Description	Project Category	Project Type	Project Region	Priority Category	Project Urgency	2026 Cost
Wagner Community Center Planning and Construction	New Construction	New Development/Major Redevelopment	North	A	Next year (serious-poor)	46,557,750
Berens Park Tennis Courts Replacement	Outdoor Athletic Courts	Upgrade	North	B	Next year (serious-poor)	1,643,300
Plunkett Park Baseball and Paving Improvements	Athletic Fields	Upgrade	Central	B	Next year (serious-poor)	1,410,000
Wilder Park Bandshell and Restroom Planning and Construction	New Construction	New Development/Major Redevelopment	Central	A	Next year (serious-poor)	1,337,500
Crestview Park Master Plan Phase 1 Implementation	New Construction	New Development/Major Redevelopment	North	B	Next year (serious-poor)	1,326,500
Crestview Park Playground and Soft Surfacing Replacement	Play Areas	Upgrade	North	B	Next year (serious-poor)	700,500
Berens Park Synthetic Turf Engineering and Installation	Athletic Fields	New Development/Major Redevelopment	North	A	Next year (serious-poor)	470,000
Prairie Path Restroom Building Planning and Construction	New Construction	New Development/Major Redevelopment	South	A	Next year (serious-poor)	470,000
Crestview Park Restroom Building Planning and Construction	New Construction	New Development/Major Redevelopment	North	A	Next year (serious-poor)	460,000
Berens Park Hub Mini Golf Site Redevelopment	Park Amenities	New Development/Major Redevelopment	North	C	1-2 years (poor-fair)	424,000
Kies Recreation Center Roof Restoration and East End Bathhouse Roof Replacement	Building Exterior	Asset Management	District-wide	C	1-2 years (poor-fair)	233,500
Paving Improvements (Conrad Fischer Park, Eldridge Park, and Kiwanis Park)	Trails, Paths and Bridges	Asset Management	District-wide	C	1-2 years (poor-fair)	191,000
Maintenance Vehicle Replacement	Vehicles	Asset Management	District-wide	B	Next year (serious-poor)	165,200
Sugar Creek Golf Course East & Central Bridge Repairs and Improvements	Trails, Paths and Bridges	Asset Management	South	B	1-2 years (poor-fair)	162,000
Parks Grounds Equipment Replacement	Grounds Equipment	Asset Management	District-wide	B	Next year (serious-poor)	103,600
Smalley Pool and Gutter System Repairs	Pools and Spraygrounds	Asset Management	South	B	1-2 years (poor-fair)	103,000
Maintenance Facility Medium Duty Lift Replacement	Mechanical Systems	Asset Management	South	A	Next year (serious-poor)	82,000
Sugar Creek Golf Course Path Replacement	Trails, Paths and Bridges	Asset Management	South	B	1-2 years (poor-fair)	63,600
Sugar Creek Golf Course Sweeper/Dethatcher Replacement	Grounds Equipment	Asset Management	South	B	1-2 years (poor-fair)	59,000
Deck and Lounge Chair Replacement (East End Pool and The Hub)	Pools and Spraygrounds	Asset Management	District-wide	D	1-2 years (poor-fair)	58,400
Courts Plus Functional Strength Fitness Equipment Replacement	Fitness Equipment	Asset Management	Central	C	1-2 years (poor-fair)	50,400
Athletic Field Improvement Plan Implementation Engineering	Professional Services	Planning	District-wide	B	1-2 years (poor-fair)	50,000
Courts Plus IT Security Camera Upgrade	Information Technology	Upgrade	Central	C	Within 3 years (fair-good)	44,600
Sugar Creek Clubhouse Sidewalk and Curb Replacement Engineering	Professional Services	Planning	South	B	1-2 years (poor-fair)	37,100
Courts Plus Pool Deck Renovations	Pools and Spraygrounds	Asset Management	Central	C	1-2 years (poor-fair)	36,000
Smalley Pool Boiler Replacement	Pools and Spraygrounds	Asset Management	South	C	1-2 years (poor-fair)	35,000
East End Pool Perimeter Gutter Grates Replacement	Pools and Spraygrounds	Asset Management	Central	C	1-2 years (poor-fair)	33,800
Lightning Detection System Upgrade	Park Amenities	Upgrade	District-wide	C	1-2 years (poor-fair)	32,000
Courts Plus Men's Locker Room HVAC Ducts Replacement	Building Interior	Asset Management	Central	C	Next year (serious-poor)	32,000
Courts Plus Aquatics and Spa Engineering Assessment	Professional Services	Planning	Central	B	1-2 years (poor-fair)	31,800
Wilder Mansion Basement Floors and Walls Resurface	Building Interior	Asset Management	Central	B	1-2 years (poor-fair)	25,000
Eldridge Park Recreation Building Fire Alarm System Upgrade	Building Interior	Upgrade	South	D	Next year (serious-poor)	23,000
Administrative Office IT Warehouse & Server Room Air Conditioning Engineering and Replacement	Mechanical Systems	Asset Management	Central	C	1-2 years (poor-fair)	20,000
East End Pool Heat Exchanger Replacement	Mechanical Systems	Asset Management	Central	C	1-2 years (poor-fair)	12,000
Berens Park Hub Sprayground Electrical Panel Relocation	Pools and Spraygrounds	Asset Management	North	C	1-2 years (poor-fair)	10,000
Wilder Mansion Ice Machine Replacement	Mechanical Systems	Asset Management	Central	C	1-2 years (poor-fair)	8,500
Contingency						\$75,000
Total 2026 Expenses						\$ 56,577,050

Key:

Project Type

Asset Management: rehabilitate or replace existing facilities, equipment, etc.

Upgrade: improve existing assets by adding capacity, new features or innovations

New Major/Redevelopment: new facilities or technology systems along with large-scale renovation projects

Planning: updating/creating development & engineering plans, technology assessments, etc. related to future capital project(s)

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)*

Project Urgency Rating

Must be done next year/cannot be repaired (serious to poor condition)

Should be done within one to two years (poor to fair condition)

Should be done within three years (fair to good condition)

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

A-Highest (Meets Evaluation Criteria 1-3)

B-High (60-80 Points)

C-Medium (35-55 Points)

D-Low (Below 35 Total Points)



THIS PAGE INTENTIONALLY LEFT BLANK

2026 BUDGET: CAPITAL IMPROVEMENT PLAN

2026 Proposed Capital Budget Project Summaries

Elevate Elmhurst Parks Plan Referendum Projects (\$49,295,250 [87.1% of total project expenses])

The 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, including replacing the Wagner Community Center; 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 2026.

Wagner Community Center Planning and Construction (\$46,557,750)

The new Wagner Community Center will address community needs for upgraded, modern, and expanded indoor recreation spaces and will accommodate more participants (thereby reducing waitlists). With the community's approval of the bond request, the District will accomplish following by the end of 2025 to continue construction of the new Wagner Community Center in 2026 to open the building by Fall 2027:

- hired Dewberry Architects to provide architectural services, V3 to provide engineering services, and McHugh+Nacional to provide construction management services;
- underwent planning and Board approved schematic design, exterior building elevations, site plan, interior finishes, entry plaza, and playground design;
- completed Planned Unit Development process and permitting with City of Elmhurst;
- completed hazardous materials abatement, air quality testing, and building demolition;
- started construction bid process and building construction.

Construction of the new building includes excavation, site utilities, concrete, structural steel, precast panels, roofing, mill work, finishes, exterior framing, windows, doors, MEP (mechanical, electrical, and plumbing), interior finishes, landscaping, walks, and parking lot. Total project expenses in 2025 are projected to be \$5,000,000.

To continue construction in 2026, staff propose allocating \$46,557,750 in the 2026 capital budget for architectural and engineering services (\$889,900), construction management services (\$3,106,490), and construction (\$42,562,260). Project funding is available in Referendum Fund reserves (\$46,557,750 of the referendum bond proceeds received in 2025). In 2027, staff project expenses of \$22,629,270 to complete construction. This project addresses the 2026 Strategic Work Plan Tactic to Continue new Wagner Community Center construction under the Elevate Elmhurst Parks Priority and Goal of **Vibrant Facilities: Expand and upgrade facilities.**



Wilder Park Bandshell and Restroom Planning and Construction (\$1,337,500)

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. The permanent, heated restrooms will provide park users access to safe, clean restrooms year-round. In 2025, staff worked with Dewberry (architecture), V3 (engineering), and Upland Design (landscape architecture) to begin design development and review potential locations. Total project expenses in 2025 are projected to be \$140,000. In 2026, staff propose allocating \$1,337,500

for architecture and engineering services (\$200,000) and to begin construction (\$1,137,500). Construction is scheduled for completion for a projected cost of \$1,022,500 in 2027.

Project funding is available in Referendum Fund reserves (\$1,337,500 of the referendum bond proceeds received in 2025). This project addresses the 2026 Strategic Work Plan Tactic to Complete design development and begin construction of Wilder Park bandshell with restrooms under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

Prairie Path Restroom Building Planning and Construction (\$470,000)

A permanent, heated restroom along the Prairie Path will give park users access to safe, clean restrooms year-round. In 2025, staff worked with Dewberry (architecture) and V3 (engineering) to evaluate the feasibility of potential locations for the restroom building along the Prairie Path. By the end of 2025, the District will collect public feedback to determine the building location via a community open house and online survey and the Board is anticipated to approve the location before 2026. The District is projected to spend \$30,000 in 2025.

To complete construction, staff propose budgeting \$470,000 for architectural and engineering services (\$20,000) and construction (\$450,000). Project funding is available in Referendum Fund reserves (\$470,000 of the referendum bond proceeds received in 2025). This project addresses the 2026 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.**



Berens Park Synthetic Turf Engineering and Installation (\$470,000)

To allow for expanded use and improve field conditions, referendum projects include converting a grass field to artificial turf at Berens Park. In 2025, 80% of project architectural services will be completed by Dewberry and total 2025 project costs is projected to be \$79,000. In 2026, staff propose allocating \$470,000 for engineering (\$20,000) and to complete 50% of construction (\$450,000). In 2027, staff project spending \$450,000 to complete construction by June 2027.

Project funding is available in Referendum Fund reserves (\$470,000 of the referendum bond proceeds received in 2025). This project addresses the 2026 Strategic Work Plan Tactic to Convert a grass field to artificial turf at Berens Park under the Elevate Elmhurst Parks Strategic Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

Crestview Park Restroom Building Planning and Construction (\$460,000)

A permanent, heated restroom at Crestview Park will give park users access to safe, clean restrooms year-round. The restroom building is part of the Board approved Crestview Park Master Plan (on page 180). Development of the Master Plan was completed by V3, including design, engineering, and cost estimating services, collecting community feedback (two public meetings and a survey), and drafting the Plan which was approved by the Board in May 2025. The Board approved the restroom building location in the Master Plan. In 2025, \$50,000 was spent for project planning. In 2026, staff propose allocating \$460,000 for architectural and engineering services (\$10,000) and to complete building construction (\$450,000).

Project funding is available in Referendum Fund reserves (\$460,000 of the referendum bond proceeds received in 2025). This project addresses the 2026 Strategic Work Plan Tactic to Begin Crestview Park Phase 1 Master Plan

2026 BUDGET: CAPITAL IMPROVEMENT PLAN

implementation, 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 (\$5,504,300 [9.7% of total project expenses])

Crestview Park Master Plan Phase 1 Implementation (\$1,326,500) and Crestview Park Playground and Soft Surfacing Replacement (\$700,500)

With Board approval of the Crestview Park Master Plan (on page 180) and proposed new restroom building construction in 2026, staff recommend implementing Phase 1 of the Master Plan for \$1,326,500. 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. Phase 1 implementation consists of engineering (\$110,000), a new picnic area, walking paths (including the center spine path) and a shelter (\$1,151,500), and replacing the athletic field backstops (\$65,000) since they are reaching the end of their expected useful life. The project includes adding other Master Plan amenities such as a pollinator garden and a 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, staff recommend funding \$700,500 in the 2026 capital budget to redevelop 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 (\$543,000) as well as new safety surfacing (\$157,500). The equipment has been deteriorating due to high use and age, requiring regular repairs that continue to rise in cost. As part of the Master Plan, staff propose moving the playground from its current location in the southern portion of the park (adjacent to the pickleball courts) to slightly west of the new parking lot with landscaping buffers and fencing to enhance safety and separation.



To develop the master plan and playground design based on community feedback, staff worked with V3 to conduct two open houses, including one to gather feedback on what amenities and features the community prefers in the park. Based on this input, V3 created two master plan concepts working with staff, which were presented at a second open house. V3 also collected feedback via an online community survey to shape the master plan. 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.

Staff propose funding the Phase 1 Master Plan Implementation with Recreation Fund reserves (\$1,026,500) and SRA Fund reserves (\$300,000) and the playground redevelopment with SRA Fund property tax levy revenue (\$200,000), Recreation Fund reserves (\$160,500), SRA Fund reserves (\$150,000), and a pending grant from the Illinois Department of Commerce and Economic Opportunity (DCEO) (\$190,000).

An Open Space Lands Acquisition and Development (OSLAD) grant application for \$600,000 was submitted to fund a portion of the playground redevelopment and Phase 1 of the Crestview Park Master Plan projects. The timing of the bidding and start of construction will be determined by the OSLAD Grant award date. OSLAD grants are typically announced early in the year. While the award date will drive the overall timeline, substantial completion is anticipated in fall 2026.

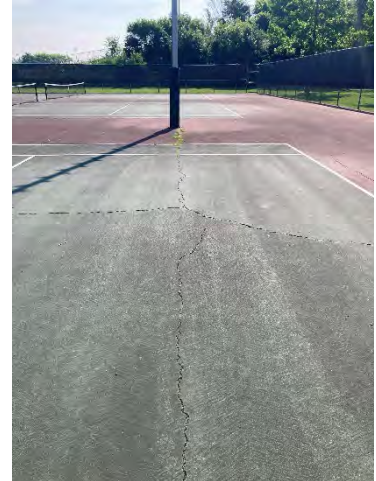
These projects address the 2026 Strategic Work Plan Tactic to Begin Crestview Park Phase 1 Master Plan implementation, including replacing playground and constructing restroom building under the Elevate Elmhurst Parks Strategic Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

Berens Park Tennis Courts Replacement (\$1,643,300)

The twelve tennis courts at Berens Park show significant signs of wear and age. An overlay acting as a stop-gap measure to correct cracking in the original asphalt surface was installed in 2004 while the current slip sheet asphalt surface was added in 2017. Current conditions show cracking emanating from both the original and slip sheet surface installation. The work completed previously was not inadequate, but the frequency of use, existing conditions, weather, and current construction methodology will require the facility to be demolished to the sub-surface and reconstructed from the ground up.

Due to the condition of the tennis courts, staff propose budgeting \$1,643,300 to replace the six north and six south courts and the promenade area (walking and viewing area around courts) as well as replacing the lighting and fencing. Considering the location and age of the current lighting system on the six south courts, there is an opportunity to address these issues while the court and promenade surface is being removed. The lighting upgrades include removing the light poles currently inside the courts and placing them outside the courts, eliminating a potential safety issue.

In 2025, staff engaged V3 for engineering services to develop construction drawings, assist with permitting, and create a project manual and specifications documents (for a total cost of \$44,500 in 2025). In 2026, staff propose funding this project with Annual Rollover G.O. Bond proceeds (\$694,664) and Recreation Fun reserves (\$948,636). This project addresses the 2026 Strategic Work Plan Tactic to Replace Berens Park Tennis Courts under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

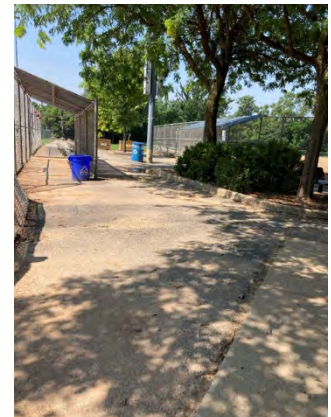


Plunkett Park Baseball and Paving Improvements (\$1,410,000)

The Plunkett Park baseball fields and concessions building were originally built in the early 2000s. Regular, high-quality maintenance of the fields and adjacent areas have allowed the amenity to continue to be functional and remain a popular destination for multiple user groups. The infield surfaces, renovated in 2025, remain intact and in good repair; however, the backstops and dugout areas show signs of age and are degrading annually. The fields were originally designed with drainage behind home plate, which enabled loose infield mix to infiltrate the storm system, thus slowing drainage. The paths and seating area asphalt surface continue to degrade due to age and significant tree root incursion. In 2025, the District engaged V3 for civil engineering services to develop plans and construction documents totaling \$28,000, including evaluating how to remedy the drainage issue.

Based on the comprehensive improvement plan for athletic fields and ball diamonds to be completed by the end of 2025, staff recommend allocating \$1,410,000 to replace the three ball field backstops and fencing (\$560,000) and improve the paving (\$850,000) at Plunkett Park. The work includes replacing the buckling asphalt walkways along with all backstops, dugouts, and wing fencing. Other improvements include shaded bleachers and new landscape beds. To improve accessibility, all pedestrian spaces and paving will be designed to meet current ADA standards, and therefore, address recommendations in the Board approved ADA Transition Plan.

Staff propose funding this project with General Fund reserves (\$1,095,460), Paving and Lighting Fund reserves (\$206,355), and the Paving and Lighting tax levy (\$108,185). This project addresses the 2026 Strategic Work Plan Tactic to Execute Plunkett Park ball diamond and paving improvements under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**



2026 BUDGET: CAPITAL IMPROVEMENT PLAN

Berens Park Hub Mini Golf Site Redevelopment (\$424,000)

Due to the poor condition of The Hub mini golf course and pond (installed in 2004), the District has not opened the site since the 2023 season. In 2024, staff hired a mini golf planning/engineering firm that developed plans, cost estimates, and specifications to redevelop the site for mini golf (spent \$4,800 of \$40,000 in approved 2024 capital budget). Staff was not confident that the proposal would meet community needs or be cost effective with the appropriate return on investment. Therefore, in 2025, staff used the remaining funds in the capital budget to hire an engineer to complete a comprehensive evaluation of the site to provide additional alternatives for future development (\$35,000).

Based on community feedback at an open house and a community event at the site and completion of the site master plan, staff recommend redeveloping the mini golf course for \$424,000. The majority feedback indicated the preference for keeping mini golf on the site. The project would include the complete demolition of the existing course and re-grading the site to design specifications and installation. The new course would utilize the pre-designed Modular Advantage system from Adventure Golf Solutions, which would include all golf holes, designed turf, paver sidewalks and a sign package as well as labor and installation.



Staff propose funding this project with General Fund reserves (\$424,000). This project addresses the 2026 Strategic Work Plan Tactic to Redevelop Berens Park mini golf site under the Elevate Elmhurst Parks Priority and Goal of **Invigorated Parks: Enhance park amenities and open spaces.**

Park Amenity Projects (\$32,000 [0.1% of total project expenses])

Lightning Detection System Upgrade (\$32,000)

To increase detection and communication, staff recommend upgrading the District's lightning detection system for \$32,000. The current Thor Guard system has not been updated in 20 years, parts are obsolete, and repairs are difficult. The new Perry Weather system would provide significant improvements in the overall system for lightning detection. It would also provide new features such as a weather service (providing forecasts, storm warnings, and other weather prediction services), intercom systems, and online platforms for user groups. The project includes replacing the systems at Eldridge, Butterfield, Berens, Plunkett, and Wilder Parks and Sugar Creek Golf Course as well as adding a new system at Canine Corner. With the new system features, staff expect to save approximately \$3,500 annually after installation. Staff propose funding this project using Athletic Field Advisory Committee (AFAC) user fee revenue (\$32,000).

Outdoor Pool Projects (\$252,200 [0.4% of total project expenses])

Smalley Pool and Gutter System Repairs (\$103,000)

To help maintain water in the pool, staff propose completing repairs at Smalley Pool for \$103,000. During the 2025 pool season, the pool was inefficiently circulating water which caused repeated water level issues. Repairs would include replanning the level of the pool based on zero depth height (\$75,000) to ensure safety, prevent structural damage due to extra water pressure in areas, maintain pool equipment function, and extend the pool lifespan. The contractor for the project will also apply a waterproof coating to the gutter system concrete to prevent water flow

breakage (\$10,000) and replace the pool gutter grates (\$18,000). Extra water flowing over gutters in certain areas has caused breakdowns in the concrete with concrete chips circulating to the pumps causing operational issues and inconsistencies. Plans are to demolish the existing grates and replace and reinforce new grates to help with the overall safety for patrons and ensure the reliability of pool operation. Staff propose funding this project with Recreation Fund reserves (\$103,000).

Deck and Lounge Chair Replacements (\$58,400)

In the capital budget, staff propose allocating \$58,400 to replace 175 lounge chairs (\$37,700) and 180 patio chairs (\$20,700) at East End Pool and The Hub Sprayground. The chairs have reached the end of their useful life at around 18 years-old (life expectancy is 7 to 8 years) and over 50% of the chairs are in poor condition and beyond repair. Furthermore, the chairs are not aesthetically appealing and many of the lounge chairs have holes in the fabric. New chairs will provide comfortable and pleasing seating options for pool users and will be made with durable materials to withstand outdoor conditions. This project will be funded with Recreation Fund reserves (\$58,400).

Smalley Pool Boiler Replacement (\$35,000)

In 2026, staff propose replacing the boiler at Smalley Pool for \$35,000. The current boiler is past its useful life and a crucial part of pool operation. In 2024, the boiler had significant operational issues causing emergency repairs and during annual preventative maintenance in 2025, it was recommended for replacement due to a high level of corrosion on plug threads and the head of the system. The boiler controls the water temperature of the pool, is the only boiler, and when it does not function properly, causes the pool not to be heated, which leads to a negative customer experience. Replacement of the boiler will require an Illinois Department of Public Health (IDPH) permit as the replacement will be a different and more energy-efficient model. Staff propose funding this project with Annual Rollover G.O Bond proceeds (\$35,000).



East End Pool Perimeter Gutter Grates Replacement (\$33,800)

Staff propose budgeting \$33,800 in 2026 to remove and replace the gutter grates at East End Pool. The gates are 16 years-old (2009) and past their useful life of 12 to 15 years. Replacement parts that match the current grates are no longer available. The project involves removal of the current gutter grates and installation of new, properly graded and supported gutter grates around the entire pool. The new system will improve drainage and water circulation and ensure all components meet current safety and code standards. The replacement will enhance pool functionality, appearance, and long-term durability. Staff propose funding this project with Recreation Fund reserves (\$33,800).

East End Pool Heat Exchanger Replacement (\$12,000)

In 2026, staff propose replacing a heat exchanger at East End Pool for \$12,000. In the summer of 2025, one of the two heat exchanges failed and after many repair attempts, required emergency replacement. The remaining exchanger is 16 years-old and past its useful life of 12 to 15 years. Parts for the exchanger are difficult to find, and repairs are difficult to make due to the age of the system. This project would replace the remaining old heat exchanger to prevent another emergency replacement. Heat exchangers warm the pool water to the desired temperature to ensure a comfortable swimming experience for patrons. This replacement will ensure smooth pool operation and result in improved efficiency as compared to the previous exchangers. Staff propose funding this project with Annual Rollover G.O. Bond proceeds (\$12,000).

2026 BUDGET: CAPITAL IMPROVEMENT PLAN

Berens Park Hub Sprayground Electrical Panel Relocation (\$10,000)

In the 2026 capital budget, staff propose allocating \$10,000 to relocate the Berens Park Hub sprayground electrical panel to above rather than inside the mechanical pit. Moisture inside the mechanical pit leads to corrosion of the electrical wiring, which required emergency electrical repairs in both the 2024 and 2025 seasons and temporary closure of the sprayground. This project will ensure safer and more reliable operation of the panel. Staff propose funding this project with Recreation Fund reserves (\$10,000).

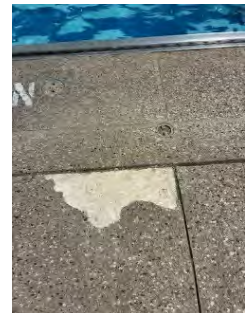
Indoor Facility Projects (\$378,000 [0.7% of total project expenses])

Kies Recreation Center Roof Restoration and East End Bathhouse Roof Replacement (\$233,500)

Staff propose \$233,500 in the 2026 capital budget to restore Kies Recreation Center roof (\$188,500) and replace the East End Pool south flat roof (\$45,000). In 2024, the Garlands Company, Inc provided the District with a multi-year roof assessment and budget report through their roof asset management program. The company assessed the majority of District roof locations and recommended roofs for replacement or restoration based on existing conditions. In the report, the East End Bathhouse flat roof and the Kies Recreation Center roof were recommended for work to be completed in 2026 based on current conditions (both roofs leak), useful life, and security of the building envelope. The Kies Recreation Center roof project will restore the exiting modified Bitumen roof and the East End Bathhouse south flat roof project will replace the 2-ply modified bitumen room. Both roofs will have contractor's warranty for installation and a manufacturer's warranty for materials. Staff propose funding this project with Annual Rollover G.O. Bond proceeds (\$233,500).

Courts Plus Pool Deck Renovations (\$36,000)

In 2026, staff propose renovating the indoor pool deck at Courts Plus for \$36,000. The deck was installed in 2007 and has reached the end of its useful life with areas of damage and bubbling. Currently, the deck requires consistent repairs and maintenance. The project includes diamond grinding the surface to remove the existing texture, pressure washing to ensure bonding, application of a vapor barrier, taping a tile pattern, and applying cement texture and two coats of color and sealer. The current concrete will be acid etched to restore it to a like-new finish. Staff propose funding this project with Recreation Fund reserves (\$36,000).



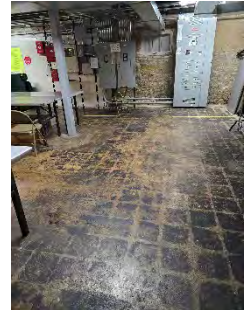
Courts Plus Men's Locker Room HVAC Ducts Replacement (\$32,000)

In the 2026 capital budget, staff propose allocating \$32,000 to replace the HVAC ducts in the Courts Plus men's locker room. The ducts were installed in 1990 and are the original ductwork. The constant exposure to high humidity has created a caustic environment resulting in severe deterioration of the existing ducts, including rusted metal that can be penetrated with a finger. As a result, proper air flow in the locker room is reduced, adding to humidity levels, which causes a decrease in member comfort levels, a greater deterioration of other equipment, such as fixtures, and an environment where mold can develop in the locker room. Replacement with aluminum duct work is recommended due to its resistance to corrosion in humid conditions. Staff estimate saving \$7,500 in annual maintenance costs over three-years after project completion. Staff propose funding this project with Recreation Fund reserves (\$32,000).



Wilder Mansion Basement Floor and Walls Resurface (\$25,000)

In 2026, staff recommend resurfacing the Wilder Mansion basement floor and walls for \$25,000. Wilder Mansion was renovated and opened as a rental facility in December 2008. During its renovation, the basement floor and walls had minimal restoration. The basement is the primary working area for all contracted catering companies. It is difficult to maintain a clean environment for the floor and the walls are crumbling in some areas. The project includes prepping, caulking, and water block painting the walls (\$7,000) and prepping, diamond grinding, patching, armor sealing, and applying an anti-skid additive to the floor to help traction (\$18,000). This work will provide a cleaner and safer working environment. Staff propose funding this project with Museum Fund reserves (\$25,000).



Eldridge Park Recreation Building Fire Alarm System Upgrade (\$23,000)

Since the current Eldridge Park Recreation Building fire alarm system is 34 years-old (installed in 1991) and at the end of its useful life, staff propose upgrading it in 2026 for \$23,000. The new system will meet the current fire code and include new smoke detector horns and pull stations. Staff propose funding this project with Recreation Fund reserves (\$23,000).

Administrative Office IT Warehouse & Server Room Air Conditioning Engineering and Replacement (\$20,000)

In 2026, staff propose replacing and relocating the air conditioning (AC) unit that serves the server room at the Administrative Office for \$20,000. The current set up of the AC unit serving the IT server room is inefficient since the condensing unit is located in the garage/special events storage area. The hot air from the condensing unit increases the temperature in the garage and then recirculates causing the units to work harder and possibly overheat and shut down. Staff propose funding this project with Annual Rollover G.O. Bond proceeds (\$20,000).

Wilder Mansion Ice Machine Replacement (\$8,500)

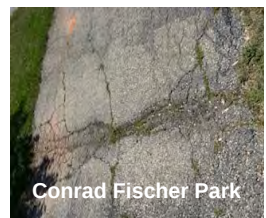
Staff recommend replacing the ice machine at Wilder Mansion (put in use in 2010) for \$8,500. Since the ice machine has reached the end of its useful life, repairs have caused downtime leading to an interruption in service quality. The machine is in the basement and utilized by catering companies for rentals. Staff propose funding this project with Recreation Fund reserves (\$8,500).

Paving Projects (\$191,000 [0.3% of total project expenses])

Paving Improvements (Conrad Fisher, Eldridge, and Kiwanis Parks) (\$191,000)

As part of the upkeep, safety, and maintenance of the parks, staff propose completing the total milling, repaving, and restriping of various paths. 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 and vehicle use, paving projects also improve ADA accessibility and maintenance costs. In 2026, staff propose budgeting \$191,000 for the following paving projects:

- removing and replacing the north and south path (\$57,900) and adding a new path to connect the entrance from Victory Parkway to Conrad Fischer Elementary School at Conrad Fischer Park (\$60,100);
- removing and replacing the south path on the west side of Eldridge Park (\$20,000); and
- removing and replacing all Kiwanis Park pathways (\$53,000).



2026 BUDGET: CAPITAL IMPROVEMENT PLAN

The Conrad Fischer Park paving projects were in the approved 2025 capital budget, but staff shifted the work to 2026. The deferment was due to permitting and construction schedule challenges that would have impacted students who use the pathways to access the school from adjacent neighborhoods. Staff propose funding these projects with Paving and Lighting Fund property tax levy revenue (\$73,000), SRA Fund reserves (\$57,500), and Paving and Lighting Fund reserves (\$60,500).

Vehicle and Equipment Replacement (\$401,200 [0.7% of total project expenses])

Maintenance Vehicle Replacement (\$165,200)

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 also allows the District to keep up to date with safety features and improved fuel efficiencies along with reducing the cost of extensive repairs associated with older heavily used vehicles and lost work time. Annual replacement also keeps spending at a relatively consistent level (decreasing the need for large multi-vehicle purchases) and reduces the impact of fleet depreciation.

In 2026, staff recommend replacing a 16-year-old Ford E350 van (\$67,400) and 13-year-old Ford F550 pick-up truck (\$97,800) for \$165,200. The truck and van are used as part of daily operations throughout the year. Deferral of vehicle replacements can cause maintenance expenses of trucks and vans to exceed the operational value of the vehicles. Depending on the demand for used vehicles and their condition, staff project an estimated potential return of \$15,000 from the trade-in/auction of the vehicles. Staff propose funding this project with General Fund reserves (\$165,200). Staff also project \$2,250 savings in maintenance expenses for the first two years after purchase.



Parks Grounds Equipment Replacement (\$103,600)

Since mowers, loaders, trailers, and tractors are essential for day-to-day maintenance operations, staff annually recommend budgeting for the replacement of equipment as it reaches the end of its expected useful life. The ability to cycle equipment and machinery reduces maintenance costs related to breakdowns and allows for greater efficiencies in overall maintenance operations and staff productivity.



In 2026, staff recommend budgeting \$103,600 to replace four pieces of equipment: two 17-year-old snow brooms (\$33,600) and one six-year-old and one five-year-old zero-turn mowers (\$70,000). The snow removal equipment replacements are part of winter operations from November through April. 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 \$2,000 from equipment auction and trade-ins. Staff propose funding this project with General Fund reserves (\$103,600).

Maintenance Facility Medium Duty Lift Replacement (\$82,000)

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 2026, 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). The District's required 25% contribution for this project is \$82,000, which staff propose funding with General Fund reserves (\$82,000).

Courts Plus Functional Strength Fitness Equipment Replacement (\$50,400)

This project continues the annual implementation of the five-year fitness floor equipment purchase plan. The District's goal is to trade-in fitness equipment before a significant increase in repairs occur and to remain competitive with other fitness providers by offering the latest in fitness technologies and amenities. As fitness equipment continues to age, it requires more repairs, putting it out-of-service longer due to the availability of replacement parts. New equipment also provides updated mechanical technology, modern features, and improved performance, resulting in reduced future maintenance costs and an enhanced member experience.

In the 2026 capital budget, staff propose funding the replacement of seven pieces of the functional strength equipment for \$50,400, which consists of the HumanSport Strength Line (\$33,750) and the Precor Dual Adjustable Pulley Stations (\$16,600). All the equipment was purchased in 2007 (18 years-old) and past its useful life of 8 to 10 years. Repair costs and equipment downtime have increased due to the age of the equipment. Staff estimate saving \$2,250 in annual maintenance costs after replacement and propose funding this project with Recreation Fund reserves (\$50,400).



Sugar Creek Golf Course Projects (\$321,700 [0.6% of total project expenses])

Since the Golf Course is an enterprise facility and operated jointly with the Village of Villa Park, projects are primarily funded utilizing Sugar Creek Golf Course Fund income or reserves. Staff propose utilizing Sugar Creek Golf Course Fund reserves of \$321,700 to fund 2026 capital projects.

Sugar Creek Golf Course East and Central Bridge Repairs and Improvements (\$162,000)

While the Sugar Creek Golf Course 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 hydraulic flow below the surface and continual traffic on the bridge decks. Therefore, staff propose repairing the east bridge for \$78,000 to extend its useful life and provide safe use. Repairs to the bridge will include adding a larger concrete curb and replacing the approach slab concrete. To improve golfer and golf cart safety, staff also propose installing guard rails at golf cart bumper height to both the east and central bridges for \$84,000. The steel railings will prevent golfers and carts from entering the creek area accidentally. In 2025, the west bridge was repaired, including installing guard rails, adding a larger concrete curb, and replacing the approach slab concrete for \$80,750.



Sugar Creek Golf Course Path Replacement (\$63,600)

As part of the upkeep, safety, and maintenance of Sugar Creek, staff propose completing total milling and repaving of the cart path from Hole #1 to the maintenance bridge for \$63,600. The 705 linear feet of path along the first hole is in the poorest condition on the course. Although sealcoating and maintenance extends the life of the asphalt, it eventually deteriorates based on time, exposure, and frequency of pedestrian and cart traffic. Besides ensuring safe pedestrian and cart use, paving projects also reduce future environmental stress and maintenance costs.

2026 BUDGET: CAPITAL IMPROVEMENT PLAN

Sugar Creek Golf Course Sweeper/Dethatcher Replacement (\$59,000)

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 13-years-old with 14 of 28 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 2026, staff recommend continuing the Golf Course equipment replacement plan by replacing the sweeper/dethatcher for \$59,000. 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 25-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.



Sugar Creek Clubhouse Sidewalk and Curb Replacement Engineering (\$37,100)

Staff propose budgeting \$37,100 to hire a planning/engineering firm to assess the clubhouse sidewalk and curbs for replacement, including developing plans, cost estimates, and specifications for improvements. The sidewalk and curbs need upgrading to improve ADA accessibility and the assessment will assist with future capital planning.

Planning (\$81,800 [0.1% of total project expenses])

Athletic Field Improvement Plan Implementation Engineering (\$50,000)

Based on community feedback received during the Elevate Elmhurst Parks planning process, there is strong demand for improved outdoor athletic fields and ball diamonds. By the end of 2025, V3 will complete a comprehensive review of outdoor athletic fields and ball diamonds and develop an improvement plan to guide future capital planning and facilitate the District meeting community needs and expectations. In 2026, staff recommend budgeting \$50,000 to hire an engineering firm to develop actionable plans to address the highest priority outcomes of the improvement plan. Staff propose funding this project with Annual Rollover G.O. Bond proceeds (\$50,000).

Courts Plus Aquatics and Spa Engineering Assessment (\$31,800)

In 2026, staff propose hiring a planning/engineering firm to assess the Courts Plus aquatics and spa area for \$31,800, including developing plans, cost estimates, and specifications for improvements. The firm will review the spa and mechanical, electrical, and plumbing (MEP), which is original from the 1990 Courts Plus expansion and assess replacement of the entire structure, handrails, grab bars, lighting, and mechanical room (all equipment and contents). The goal is to bring the spa up to current code and eliminate leakage. Staff propose funding this project with Recreation Fund reserves (\$31,800).

Information Technology (\$44,600 [0.1% of total project expenses])

Courts Plus IT Security Camera Upgrade (\$44,600)

Courts Plus currently has 13 cameras that record data to an on-premise network video storage unit (NVR). The cameras are used to monitor cash handling areas and door entrances/exits. The cameras and NVR have reached the end of their useful life and require replacement. The current NVR has limited storage capacity, which is difficult to expand. Additionally, retrieving recorded footage can be slow and time-consuming. In 2026, staff propose replacing

2026 BUDGET: CAPITAL IMPROVEMENT PLAN



the NVR and cameras with cloud-based storage for \$44,600, which will allow for easier scalability, faster retrieval times, and more efficient system management. Staff propose funding this project with Recreation Fund reserves (\$44,600).



Contingency (\$75,000 [0.1% of total project expenses])

Contingency (\$75,000)

The proposed 2026 capital budget includes a \$75,000 allocation for unanticipated emergency expenses and change orders, which is proposed to be funded with General Fund reserves (\$24,947) and Recreation Fund reserves (\$50,053).

Proposed 2026 Crestview Park Master Plan Phase 1 Implementation



2026 BUDGET: CAPITAL IMPROVEMENT PLAN

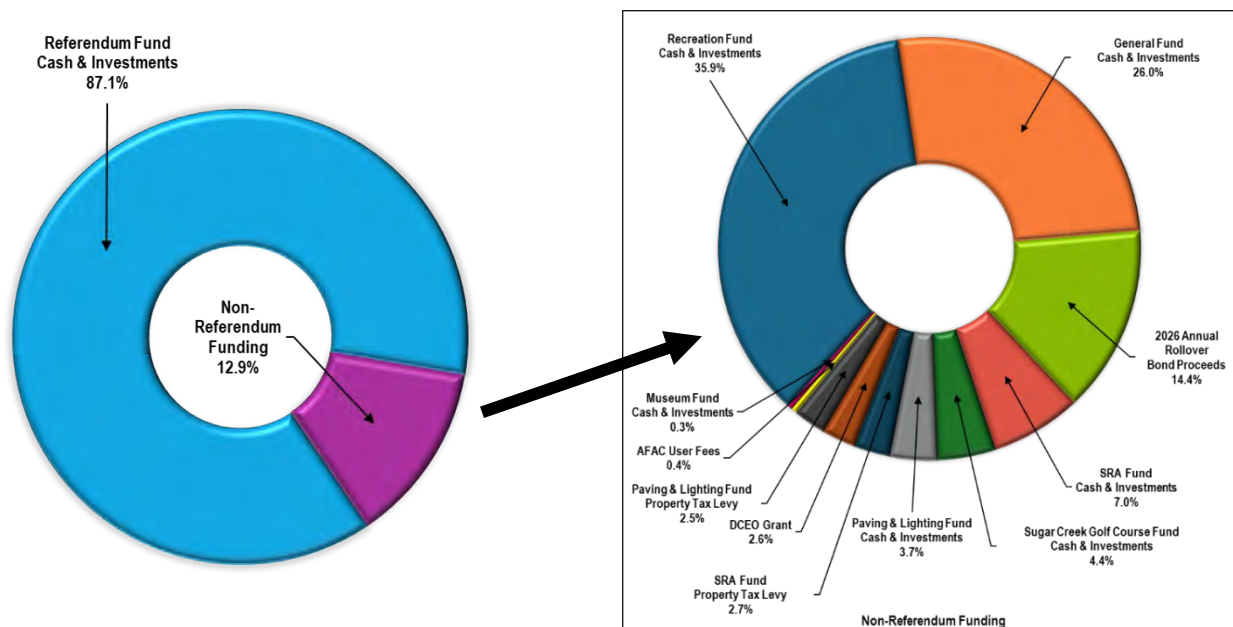
2026 Capital Budget Revenue Overview

Proposed revenue sources for 2026 capital projects and contingency funds total **\$56,577,050**.

Summary of Proposed 2026 Capital Plan (Revenues-Expenses)	
Total Revenues	\$ 56,577,050
Total Expenses	\$ 56,577,050
Net	\$ -

Summary of Proposed 2026 Capital Project Revenue	
Debt Proceeds	
Annual Rollover G.O. Bond in Capital Improvement Fund	\$ 1,045,164
Sub-Total	\$ 1,045,164
Property Tax Levy	
Special Recreation Association (SRA) Fund Tax Levy	\$ 200,000
Paving and Lighting Fund Tax Levy	\$ 181,185
Sub-Total	\$ 381,185
Cash and Investments (Reserves Budgeted and Accrued in Previous Years)	
General Fund Cash & Investments	\$ 1,895,207
Recreation Fund Cash & Investments	\$ 2,617,189
Special Recreation Association (SRA) Fund Cash & Investments	\$ 507,500
Museum Fund Cash & Investments	\$ 25,000
Paving and Lighting Fund Cash & Investments	\$ 266,855
Sugar Creek Golf Course Fund Cash & Investments	\$ 321,700
Sub-Total	\$ 5,633,451
Referendum Proceeds Cash and Investments (Accrued in Previous Years)	
Referendum Fund Cash & Investments	\$ 49,295,250
Sub-Total	\$ 49,295,250
Grants, Donations, and Agreements	
Athletic Field Advisory Committee Member User Fees	\$ 32,000
Illinois Dept. of Commerce and Economic Opportunity (DCEO) Grant	\$ 190,000
Sub-Total	\$ 222,000
Total Revenue	\$ 56,577,050

The following charts illustrate the percent of proposed 2026 capital project funding for referendum and non-referendum projects by revenue source with the chart on the right detailing the percentage of non-referendum project funding by revenue source.



2026 Capital Project and Contingency Funding by Revenue Source

Debt Proceeds (\$1,045,164)

- **\$1,045,164 (1.8% of total revenue): 2026 Annual Rollover G.O. Bond** proceed revenue in the Capital Improvement Fund proposed to partially fund Berens Park Tennis Courts Replacement (\$694,664) and fund Kies Recreation Center Roof Restoration and East End Bathhouse Roof Replacement (\$233,500), Athletic Field Improvement Plan Implementation Engineering (\$50,000), Smalley Pool Boiler Replacement (\$35,000), Administrative Office IT Warehouse & Server Room AC Engineering and Replacement (\$20,000), and East End Pool Heat Exchanger Replacement (\$12,000) .

Property Tax Levy (\$381,185)

- **\$200,000 (0.4% of total revenue): Special Recreation Association (SRA) Fund** property tax levy revenue proposed to partially fund Crestview Park Playground and Soft Surface Replacement (\$200,000).
- **\$181,185 (0.3% of total revenue): Paving and Lighting Fund** property tax levy revenue proposed to partially fund Plunkett Park Baseball and Paving Improvements (\$108,185) and Paving Improvements (Conrad Fischer Park, Eldridge Park, and Kiwanis Park) (\$73,000).

Cash and Investments (\$5,633,451)

- **\$1,895,207 (3.3% of total revenue): General Fund** cash and investments revenue proposed to partially fund Plunkett Park Baseball and Paving Improvements (\$1,095,460) and Contingency (\$24,947) and fund Berens Park Hub Mini Golf Redevelopment (\$424,000), Maintenance Vehicle Replacement (\$165,200), Parks Grounds Equipment Replacement (\$103,600) and Maintenance Facility Medium Duty Lift Replacement (\$82,000).
- **\$2,617,189 (4.6% of total revenue): Recreation Fund** cash and investments revenue proposed to partially fund Crestview Park Master Plan Phase 1 Implementation (\$1,026,500), Berens Park Tennis Courts Replacement (\$948,636), Crestview Park Playground and Soft Surface Replacement (\$160,500) and Contingency (\$50,053) and fund Smalley Pool and Gutter System Repairs (\$103,000), Deck and Lounge Chair Replacement (East End Pool and The Hub) (\$58,400), Courts Plus Functional Strength Fitness Equipment (\$50,400), Courts Plus IT Security Camera Upgrade (\$44,600), Courts Plus Pool Deck Renovation (\$36,000), East End Pool Perimeter Gutter Grates Replacement (\$33,800), Courts Plus Men's Locker Room HVAC Ducts Replacement (\$32,000), Courts Plus Spa and Aquatics Engineering and Assessment (\$31,800), Eldridge Park Recreation Building Fire Alarm System Upgrade (\$23,000), Berens Park Hub Sprayground Electrical Panel Relocation (\$10,000), and Wilder Mansion Ice Machine Replacement (\$8,500).
- **\$25,000 (0.04% of total revenue): Museum Fund** cash and investments revenue proposed to fund Wilder Mansion Basement Floor and Walls Replacement (\$25,000).
- **\$507,500 (0.9% of total revenue): Special Recreation Association (SRA) Fund** cash and investments revenue proposed to partially fund Crestview Park Master Plan Phase 1 Implementation (\$300,000), Crestview Park Playground and Soft Surfacing Replacement (\$150,000), and Paving Improvements (Conrad Fischer, Eldridge, and Kiwanis Parks) (\$57,500).
- **\$266,855 (0.5% of total revenue): Paving and Lighting Fund** cash and investments revenue proposed to partially fund Plunkett Park Baseball and Paving Improvements (\$206,355) and Paving Improvements (Conrad Fischer, Eldridge, and Kiwanis Parks) (\$60,500).
- **\$321,700 (0.6% of total revenue): Sugar Creek Golf Course Fund** cash and investments revenue proposed to fund Sugar Creek Golf Course East and Central Bridge Repairs and Improvements (\$162,000), Sugar Creek Golf

2026 BUDGET: CAPITAL IMPROVEMENT PLAN

Course Path Replacement (\$63,600), Sugar Creek Golf Course Sweeper/Dethatcher Replacement (\$59,000), and Sugar Creek Clubhouse Sidewalk and Curb Replacement Engineering (\$37,100).

Referendum Fund Cash & Investments (\$49,295,250):

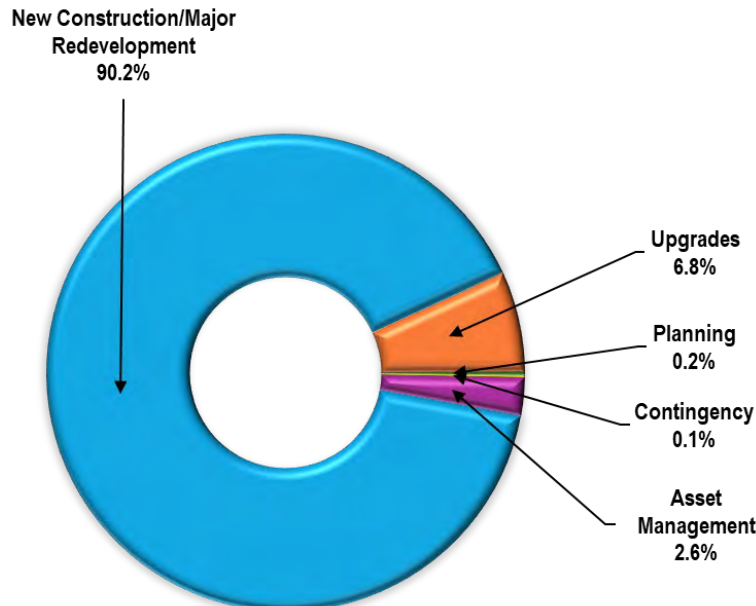
- **\$49,295,250 (87% of total revenue) Referendum Fund Cash & Investments** revenue proposed to fund Wagner Community Center Planning and Construction (\$46,557,750), Wilder Park Bandshell and Restroom Planning and Construction (\$1,337,500), Prairie Path Restroom Building Planning and Construction (\$470,000), Berens Park Synthetic Turf Engineering and Installation (\$470,000), and Crestview Park Restroom Building Planning and Construction (\$460,000).

Grants and Agreements (\$222,000)

- **\$190,000 (0.3% of total revenue) State of Illinois Department of Commerce and Economic Opportunity (DCEO) Grant** revenue proposed to partially fund Crestview Park Playground and Soft Surfacing Replacement (\$190,000).
- **\$32,000 (0.1% of total revenue) Athletic Field Advisory Committee (AFAC) User Fee** revenue proposed to fund Lightning Detection System Upgrade (\$32,000).

2026 Capital Improvement Plan Expenses by Project Type

The following chart includes the percent of project expenses by project type to illustrate how funds are being allocated to address capital needs.

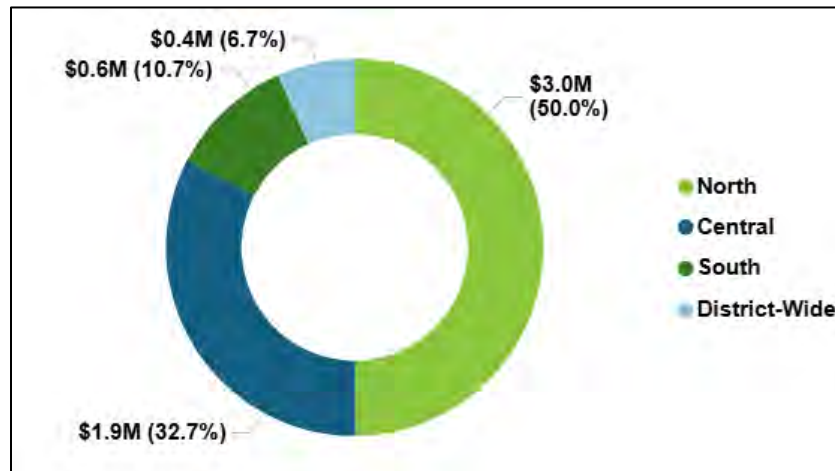


In the proposed 2026 capital budget, 90.2% (\$51,045,750) of capital project expenses are dedicated to new construction or major redevelopment projects, which is a high percentage of the capital budget due to the referendum projects, Crestview Master Plan Phase 1 Implementation, and The Hub Mini Golf Site Redevelopment. Upgrading current assets is 6.8% (\$3,853,400) of proposed capital project expenses, including adding capacity, new features, or innovations (e.g., Berens Park Tennis Courts Replacement, Plunkett Park Baseball and Paving Improvements, Crestview Park Playground and Soft Surfacing Replacement, etc.). Asset management projects are 2.6% (\$1,484,000) of the proposed budget and include replacing or rehabilitating existing facilities/equipment beyond or

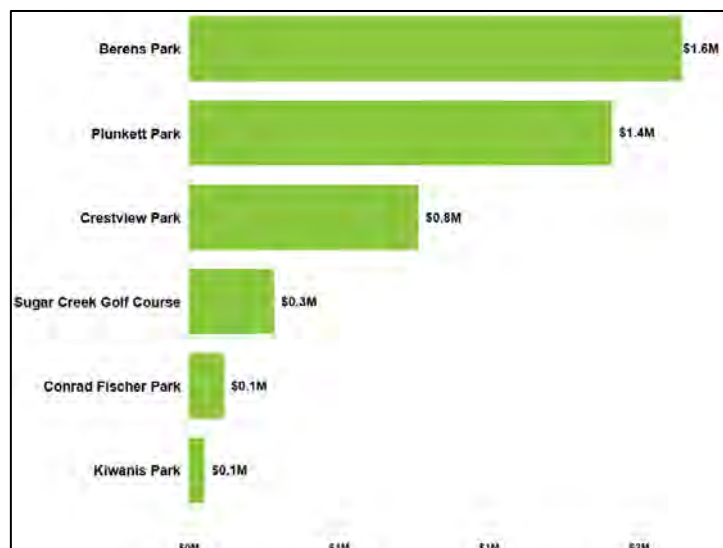
nearing the end of their useful life (e.g., replacing HVAC ducts, mechanical systems, vehicle and grounds equipment, etc.). Planning project expenses comprise 0.2% (\$118,900) of the proposed capital budget and include professional services to update/create development, engineering, and technology plans for future capital project(s) (e.g., engineering assessments etc.). Contingency funds are 0.1% (\$75,000) of the proposed capital budget for unanticipated emergency expenses and change orders. For a detailed listing of 2026 capital improvement plan project types, refer to the 2026 Capital Budget Project Summary Chart on page 167.

2026 Capital Improvement Plan Expenses by Region, Park, and Facility

The following chart illustrates the percent of proposed 2026 project expenses by region for asset management projects (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), which is 50.0% (\$3.0 million) of total asset management project expenses includes the proposed Berens Park Tennis Court Replacement, Crestview Park Playground and Soft Surfacing Replacement, and The Hub Mini Golf Site Redevelopment. The next highest percentage is the central region (south of North Avenue to St. Charles Road) at 32.7% (\$1.9 million) and includes the Plunkett Park Baseball and Paving Improvements.

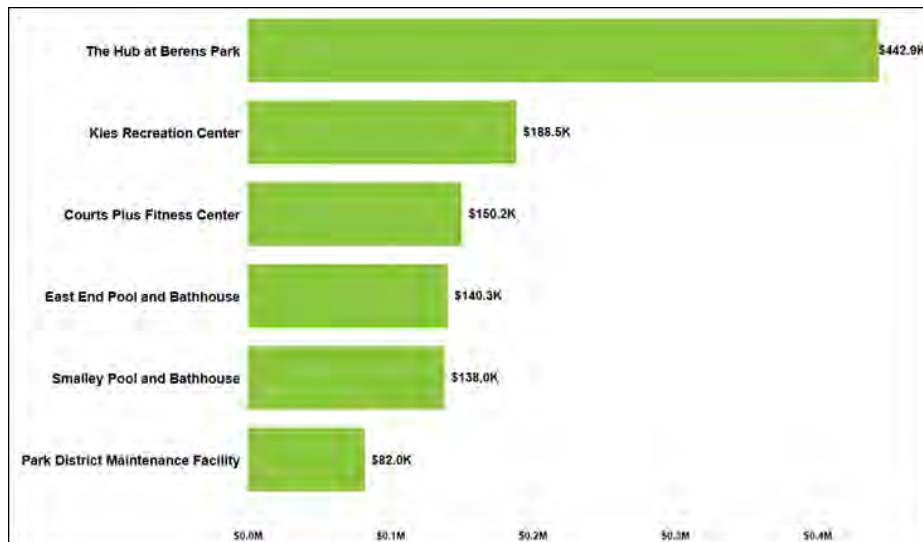


The adjacent chart illustrates the highest amount of proposed 2026 asset management project expenses by park location (excludes new construction and major redevelopment projects and equipment and technology asset management projects). The park locations with the highest proposed 2026 asset management project expenses are Berens, Plunkett, and Crestview Parks due to the Berens Park Tennis Courts Replacement (\$1.6 million), Plunkett Park Baseball and Paving Improvements (\$1.4 million), and Crestview Park Playground and Soft Surfacing Replacement (\$700,500).



2026 BUDGET: CAPITAL IMPROVEMENT PLAN

The following chart illustrates the highest amount of proposed 2026 capital project expenses by facility location (excludes new construction and major redevelopment projects and equipment and technology asset management projects). The facility locations with the highest proposed 2026 asset management project expenses are The Hub due to the mini golf site redevelopment project (\$424,000) and Kies Recreation Center due to the roof restoration project (\$188,500).



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 construct a new restroom building on the Prairie Path in 2026 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 will be approximately \$750 a month and electricity approximately \$65 a month.

Facility Upgrade and Asset Management Projects: Facility improvements can impact long-term operating expenses. A 2026 facility improvement project that will lead to cost savings is the proposed Courts Plus Men's Locker Room HVAC Ducts Replacement, which will replace deteriorating duct work with stainless steel. This repair will result in savings of \$7,500 during the first three years after project completion due to reduced maintenance costs for repairs and painting of the damaged ducts. Another improvement that will lead to cost savings is the proposed 2026 Wilder Mansion Basement Floors and Walls Resurface. The walls and floors in the basement had minimal restoration work when Wilder Mansion opened for rentals in 2008 and due to the condition of the floor, it is hard to maintain a clean environment and the walls are crumbling in some areas. Since this proposed project will provide a cleaner work environment, the District is expected to save \$1,000 annually in maintenance costs during the first three years after project completion.

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., Kies Recreation Center in 2027, 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."* Also, replacing boilers with green high efficiency units should also reduce fuel consumption and lower repair expenses (e.g., Smalley Pool in 2026, Courts Plus Pool in 2027) but savings will decrease annually as the unit ages.

Another example of energy cost savings is the proposed replacement of athletic field lighting with new LED energy efficient fixtures (Berens and East End Parks (2027), Butterfield Park (2028), and East End Pool (2028)). The District could realize a 90% reduction in energy usage by replacing the underwater pool lights and a 60 to 70% reduction by replacing exterior light fixtures. LED lights require less maintenance and have a longer usable life, requiring less materials and labor.

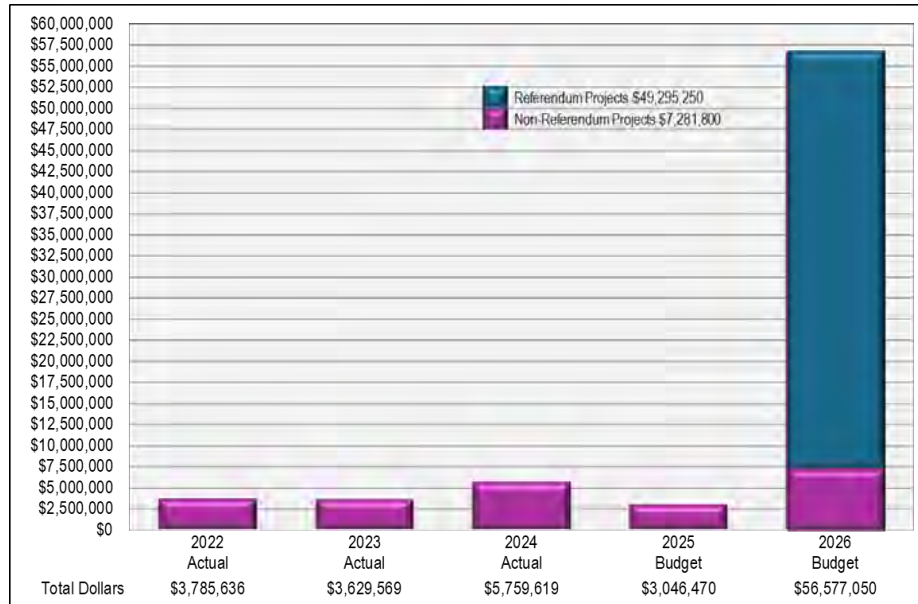
Equipment and Vehicle Replacement: Annually replacing the District's oldest vehicles and equipment allow staff to work as efficiently as possible and meet customer service expectations since newer vehicles and equipment provide greater performance and require less repairs (resulting in shorter downtime). For example, staff project maintenance expense savings of approximately \$1,500 in the first year and \$750 in the second year after replacing maintenance vehicles. Similarly, fitness equipment purchases can lead to annual maintenance cost savings of \$750 after replacing equipment no longer under warranty. Additionally, depending on the demand for used vehicles and equipment and their condition, revenue can be generated from trade-ins and auctions. In 2026, staff project an estimated potential return of \$15,000 from the trade-in/auction of the vehicles and \$2,000 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 Elevate Elmhurst Parks Plan will have an impact on future operating budgets such as constructing the new Wagner Community Center to address some of the community's high priority indoor recreational space needs and reduce waitlists. With the passage of the November 5, 2024 referendum, the new 127,250 square foot facility will open in 2027. Staff developed operating impact projections in 2024 prior to design development being completed in 2025. Based on the facility square footage, staff projected increased salary and wage, contractual services, repair and supply costs offset with the higher revenue from increased offerings. A 2026 EEP Strategic Work Plan Tactic, staff will complete a detailed operating and financial plan for the new facility by July 2026 to include budget estimates in the 2027 budget to account for the additional revenues and expenses required to operate the new facility. Another new facility proposed as part of the Elevate Elmhurst Parks 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 2030-31, 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.

2026 BUDGET: CAPITAL IMPROVEMENT PLAN

Five-year Comparison of Capital Expenses

The chart below illustrates capital project actual expenses from 2022 to 2024 and capital project budgeted expenses for 2025 and proposed for 2026.



As compared to the 2025 Budget, capital project expenses are increasing by 1,757.1% (\$53,530,580) in the proposed 2026 Budget primarily due to Elevate Elmhurst Parks referendum construction projects, including continued construction of the new Wagner Community Center (\$46,557,750) and planning and construction of the new Wilder Park bandshell and restrooms (\$1,337,500). The Berens Park Tennis Courts Replacement (\$1,643,300), Crestview Park Master Plan Phase 1 Implementation (\$1,326,500), and Plunkett Park Baseball and Paving Improvements (\$1,410,000) are also contributing to the 2026 capital budget increase. When comparing 2024 actual to 2025 budgeted capital expenses, 2025 budgeted capital expenses decreased by 47.1% (\$2,713,149) primarily to address the final Vision 2020 Plan construction projects in 2024 (Canine Corner Construction, Pick Park Development, and Kies Recreation Center Kitchen Renovation).

When comparing 2023 to 2024 actual capital project expenses, 2024 capital spending increased by 58.7% (\$2,130,050) due to the final Vision 2020 projects cited in the previous paragraph along with the Courts Plus Metal Roof Restoration. When comparing 2022 to 2023 actual expenses, spending decreased by 4.1% (\$156,067) in 2023 due primarily to completing large-scale Vision 2020 projects (Kies Recreation Center, Glos Park, and Centennial Park projects) offset by the District continuing to catch up on asset management projects delayed/deferred due to the pandemic.

2026-35 Long-range Capital Improvement Plan Summary by Project Category, Park, and Facility

The 2026-35 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 parks, facilities, and equipment that meet community needs as articulated in the Elevate Elmhurst Parks Plan.

To accurately project future project costs, the spreadsheet accounts for inflation increases by multiplying current estimates by a cumulative percentage of 6% annually starting in 2026. The average annual inflation rate from 1960 to 2022 was approximately 3.8%; however, since inflation has skyrocketed in recent years following the pandemic including the 8% average rate of inflation in 2022 (an over 40-year high). The inflation rate has been decreasing since 2022 (average rate of inflation in 2023 was 4.1% and in 2024 was 2.9%). Staff continue to monitor the rate and will reassess if the projected long-range capital improvement plan inflation rate should change in the 2027-36 Long-range Capital Improvement Plan.

The total project and contingency expenses in the 10-year plan are \$137,438,420 (\$34,477,300 in asset management, equipment, and technology improvements, \$102,211,120 in new construction (\$73,397,620 for referendum projects), major redevelopment and land acquisition projects, and contingency expenses of \$750,000). On pages 191-194, the following three charts summarize the 2026-35 Long-range Capital Improvement Plan:

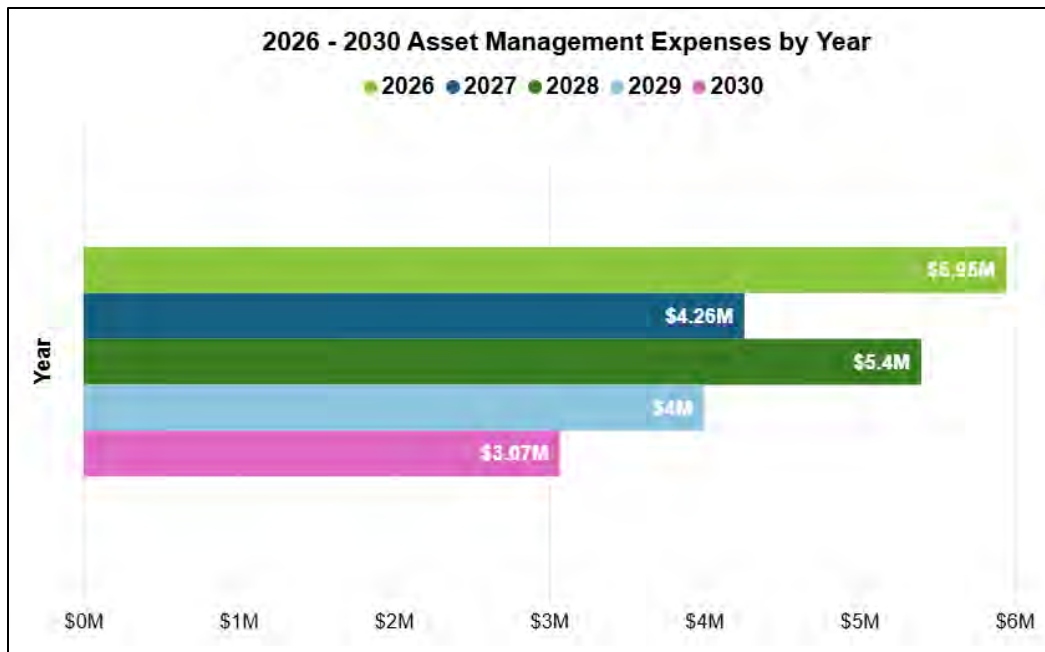
- 2026-35 Long-range Capital Improvement Plan Project Expenses by Project Category
- 2026-35 Long-range Capital Improvement Plan Project Expenses by Park Location
- 2026-35 Long-range Capital Improvement Plan Project Expenses by Facility Location

The following chart illustrates the 2026-35 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 2026 to 2035 are play areas (\$6.2 million), athletic fields (\$4.9 million), and mechanical systems (\$3.8 million). Due to referendum passage, \$740,000 of 2026-28 asset management projects were removed from the 2026-35 Long-Range Capital Improvement Plan since the buildings will be demolished due to new referendum projects (projects at the Wagner Community Center, Crestview Park Recreation Building, and Wilder Park Recreation Building).



2026 BUDGET: CAPITAL IMPROVEMENT PLAN

The following chart illustrates the total projected Asset Management expenses by year from 2026-30. The highest projected project expenses (\$5.95 million) are in 2026, which includes the proposed Berens Park Tennis Courts Replacement (\$1.64 million) and Plunkett Park Baseball and Paving Improvements (\$1.41 million). The next highest year of total projected project expenses is 2028 (\$5.4 million), which includes the Berens Park two artificial turf field replacements at \$1.3 million and Eldridge Park West Playground replacement at \$792,000.



THIS PAGE INTENTIONALLY LEFT BLANK

2026 BUDGET: CAPITAL IMPROVEMENT PLAN



2026-35 Long-Range Capital Improvement Plan Project Expenses by Project Category									
Asset Management Project Categories	2026	2027	2028	2029	2030	2031-2035	TOTAL		
Athletic Fields (infield renovations, spectator areas, backstops, fences, dugouts)	\$ 1,475,000	\$ 717,000	\$ 1,543,000	\$ 661,000	\$ 361,000	\$ 129,000	\$ 4,886,000		
Building Exterior (roofs, brickwork, painting, entrance areas, windows/doors)	\$ 233,500	\$ 166,000	\$ 374,000	\$ 219,000	\$ 306,000	\$ 156,000	\$ 1,454,500		
Building Interior (flooring, painting, ceilings, fixtures, amenity repairs, fire alarms)	\$ 48,000	\$ 22,000	\$ 436,000	\$ 276,000	\$ 67,000	\$ 247,000	\$ 1,096,000		
Fitness Equipment (cardio, strength, fitness room/studio sound systems)	\$ 50,400	\$ 121,000	\$ 84,000	\$ 28,000	\$ 249,000	\$ 1,305,000	\$ 1,837,400		
Grounds Equipment (mowers, trailers, specialized equipment)	\$ 162,600	\$ 273,000	\$ 307,000	\$ 256,000	\$ 259,000	\$ 891,000	\$ 2,148,600		
Information Technology (hardware, security equipment, wireless infrastructure)	\$ 44,600	\$ -	\$ 223,000	\$ -	\$ -	\$ 110,000	\$ 377,600		
Landscaping and Bodies of Water (ponds, gardens, drainage improvements, backfill and grading)	\$ -	\$ -	\$ 149,000	\$ 287,000	\$ -	\$ 400,000	\$ 836,000		
Lighting (LED retrofits, controllers, pool lights)	\$ -	\$ 409,000	\$ 142,000	\$ 618,000	\$ 170,000	\$ 853,000	\$ 2,192,000		
Mechanical Systems (HVAC, boilers, exhaust fans, irrigation systems, generators, ice machine, lifts, heaters, elevators)	\$ 142,500	\$ 272,000	\$ 42,000	\$ 379,000	\$ 335,000	\$ 2,604,000	\$ 3,774,500		
Outdoor Athletic Courts (basketball, tennis, sand volleyball)	\$ 1,643,300	\$ 719,000	\$ -	\$ -	\$ 50,000	\$ 161,000	\$ 2,573,300		
Outdoor Utility Structures (restrooms, garages)	\$ -	\$ -	\$ 368,000	\$ -	\$ -	\$ 150,000	\$ 518,000		
Park Amenities (driving range netting, canoe launch, golf tees, signs, pitching machines, lightning detection system, Safety Town upgrades, fountains)	\$ 456,000	\$ 228,000	\$ 335,000	\$ -	\$ -	\$ 377,000	\$ 1,396,000		
Parking Lots (repave, sealcoat, curbs)	\$ -	\$ 208,000	\$ -	\$ 41,000	\$ 184,000	\$ 84,000	\$ 517,000		
Play Areas (playground replacement, surface replacement)	\$ 700,500	\$ 432,000	\$ 792,000	\$ 644,000	\$ 642,000	\$ 2,993,000	\$ 6,203,500		
Pools and Spraygrounds (pool gutters, heat exchanger, boiler, analyzer controllers, shade structures, surface, stairs/railings, deck and lounge chairs)	\$ 288,200	\$ 198,000	\$ 76,000	\$ 168,000	\$ 57,000	\$ 104,000	\$ 891,200		
Professional Services (planning, assessments, engineering)	\$ 118,900	\$ 53,000	\$ 34,000	\$ -	\$ 28,000	\$ 155,000	\$ 388,900		
Trails, Paths and Bridges (pave/sealcoat park and golf course paths/trails, bridge repair and replacement, sidewalk replacements)	\$ 416,600	\$ 275,000	\$ 280,000	\$ 237,000	\$ -	\$ 698,000	\$ 1,906,600		
Vehicles (trucks, vans, utility vehicles, pool vehicle)	\$ 165,200	\$ 164,000	\$ 211,000	\$ 182,000	\$ 350,000	\$ 397,000	\$ 1,469,200		
Other (tennis court sweeper)	\$ -	\$ -	\$ -	\$ -	\$ 11,000	\$ -	\$ 11,000		
Sub Total - Asset Management, Equipment, and Technology Projects	\$ 5,945,300	\$ 4,257,000	\$ 5,396,000	\$ 3,996,000	\$ 3,069,000	\$ 11,814,000	\$ 34,477,300		
New Construction/Major Redevelopment/Land Acquisition Project Categories	2026	2027	2028	2029	2030	2031-2035	TOTAL		
Land Acquisition	\$ -	\$ -	\$ -	\$ 1,262,000	\$ -	\$ -	\$ 1,262,000		
New Construction/Major Redevelopment Referendum Projects (new Wagner Community Center, restroom buildings, bandshell, and synthetic turf field construction)	\$ 49,295,250	\$ 24,102,370	\$ -	\$ -	\$ -	\$ -	\$ 73,397,620		
New Construction/Major Redevelopment Non-referendum Project (Courts Plus Racquetball Conversion, Wilder Park and Crestview Park Recreation Buildings Demolition, Crestview Master Plan Implementation, Smalley Pool New Bathhouse and Diving Well, Eldridge Park Recreation Building Demolition and Replacement, and Sugar Creek Maintenance Facility Replacement and New Northside Satellite Maintenance Facility Construction)	\$ 1,261,500	\$ 152,000	\$ 2,436,000	\$ -	\$ 1,487,000	\$ 22,215,000	\$ 27,551,500		
Sub Total - Future New Construction/Major Redevelopment/Land Acquisition	\$ 50,556,750	\$ 24,254,370	\$ 2,436,000	\$ 1,262,000	\$ 1,487,000	\$ 22,215,000	\$ 102,211,120		
Contingency	2026	2027	2028	2029	2030	2031-2035	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	\$ 56,577,050	\$ 28,586,370	\$ 7,907,000	\$ 5,333,000	\$ 4,631,000	\$ 34,404,000	\$ 137,438,420		

2026-35 Long-Range Capital Improvement Plan Project Expenses by Location: Parks and Trails¹

Asset Management	2026	2027	2028	2029	2030	2031-2035	TOTAL
Ben Allison Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000	\$ 15,000
Berens Park	\$ 1,643,300	\$ 733,000	\$ 1,262,000	\$ 41,000	\$ 170,000	\$ 1,027,000	\$ 4,876,300
Butterfield Park	\$ -	\$ -	\$ 104,000	\$ -	\$ -	\$ 22,000	\$ 126,000
Canine Corner	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Centennial Park	\$ -	\$ -	\$ -	\$ -	\$ 13,000	\$ -	\$ 13,000
Conrad Fischer Park	\$ 118,000	\$ 2,000	\$ -	\$ -	\$ -	\$ 16,000	\$ 136,000
Crescent Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Crestview Park	\$ 765,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,500
East End Park	\$ -	\$ 700,000	\$ 402,000	\$ -	\$ 172,000	\$ 746,000	\$ 2,020,000
Eldridge Park	\$ 20,000	\$ 410,000	\$ 792,000	\$ -	\$ -	\$ 120,000	\$ 1,342,000
Glos Memorial Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Golden Meadows Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Jaycee Tot Lot	\$ -	\$ 432,000	\$ -	\$ -	\$ -	\$ -	\$ 432,000
Kiwanis Park	\$ 53,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,000
Maple Trail Woods	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Marjorie Davis Park	\$ -	\$ -	\$ -	\$ -	\$ 738,000	\$ -	\$ 738,000
Pick Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pioneer Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plunkett Park	\$ 1,410,000	\$ -	\$ -	\$ 284,000	\$ -	\$ 312,000	\$ 2,006,000
Salt Creek Greenway Trail	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 602,000	\$ 602,000
Salt Creek Park	\$ -	\$ -	\$ -	\$ 656,000	\$ -	\$ -	\$ 656,000
Sleepy Hollow Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sugar Creek Golf Course ¹	\$ 225,600	\$ 248,000	\$ 528,000	\$ 237,000	\$ -	\$ 2,014,000	\$ 3,252,600
Van Voorst Park	\$ -	\$ -	\$ 89,000	\$ -	\$ -	\$ -	\$ 89,000
Washington Park	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ 688,000	\$ 707,000
Wild Meadows Park	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wild Meadows Trace	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wilder Park	\$ -	\$ -	\$ 90,000	\$ 287,000	\$ -	\$ 889,000	\$ 1,266,000
York Commons Park	\$ -	\$ -	\$ -	\$ 686,000	\$ -	\$ 26,000	\$ 712,000
Sub Total - Asset Management	\$ 4,235,400	\$ 2,544,000	\$ 3,267,000	\$ 2,191,000	\$ 1,093,000	\$ 6,477,000	\$ 19,807,400

¹Excludes Grounds Equipment, Technology, and Vehicle Capital Projects

Future New Construction/Major Redevelopment	2026	2027	2028	2029	2030	2031-2035	TOTAL
Berens Park Convert Field B to Synthetic Turf Field Planning and Construction (Elevate Elmhurst Parks)	\$ 470,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ 920,000
Crestview Park Restroom Building Planning and Construction (Elevate Elmhurst Parks)	\$ 460,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 460,000
Prairie Path Restroom Building Construction (Elevate Elmhurst Parks)	\$ 470,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 470,000
Wilder Park Bandshell with Restrooms Planning and Construction (Elevate Elmhurst Parks)	\$ 1,337,500	\$ 1,022,500	\$ -	\$ -	\$ -	\$ -	\$ 2,360,000
Sub Total - Parks Future New Construction/Major Redevelopment Referendum Projects	\$ 2,737,500	\$ 1,472,500	\$ -	\$ -	\$ -	\$ -	\$ 4,210,000

Crestview Park Master Plan Implementation (Elevate Elmhurst Parks)	\$ 1,261,500	\$ -	\$ 2,369,000	\$ -	\$ 1,487,000	\$ -	\$ 5,117,500
Wilder Park South End Planning and Improvements (Elevate Elmhurst Parks)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total - Parks Future New Construction/Major Redevelopment Non-Referendum Projects	\$ 1,261,500	\$ -	\$ 2,369,000	\$ -	\$ 1,487,000	\$ -	\$ 5,117,500

*planning is in progress and cost estimates are expected in 2026

Grand Total	\$ 8,234,400	\$ 4,016,500	\$ 5,636,000	\$ 2,191,000	\$ 2,580,000	\$ 6,477,000	\$ 29,134,900
-------------	--------------	--------------	--------------	--------------	--------------	--------------	---------------

2026-35 Long-Range Capital Improvement Plan Project Expenses by Location: Facilities¹

Asset Management	2026	2027	2028	2029	2030	2031-2035	TOTAL
225 S. Prospect Avenue (Wilder Park)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Administrative Office	\$ 20,000	\$ -	\$ 173,000	\$ -	\$ -	\$ -	\$ 193,000
Butterfield Park Recreation Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Courts Plus Fitness Center ¹	\$ 99,800	\$ 300,000	\$ 88,000	\$ 696,000	\$ 713,000	\$ 861,000	\$ 2,757,800
Crestview Park Recreation Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East End Pool and Bathhouse ¹	\$ 90,800	\$ 58,000	\$ 114,000	\$ 168,000	\$ -	\$ -	\$ 430,800
Eldridge Park Recreation Building	\$ 23,000	\$ -	\$ -	\$ 24,000	\$ -	\$ -	\$ 47,000
Horticultural Complex (conservatory, propagation house, greenhouse)	\$ -	\$ -	\$ -	\$ 66,000	\$ -	\$ 247,000	\$ 313,000
Kies Recreation Center	\$ 189,000	\$ 173,000	\$ -	\$ -	\$ -	\$ -	\$ 362,000
Non-District Location (Ray Graham Association Community Learning Center)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Park District Maintenance Facility	\$ 82,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,000
Safety Town (Wild Meadows Trace)	\$ -	\$ 52,000	\$ -	\$ -	\$ -	\$ -	\$ 52,000
Smalley Pool and Bathhouse ¹	\$ 138,000	\$ 15,000	\$ -	\$ -	\$ 57,000	\$ 48,000	\$ 258,000
Sugar Creek Golf Course Clubhouse	\$ 37,100	\$ 108,000	\$ -	\$ 50,000	\$ -	\$ 116,000	\$ 311,100
Sugar Creek Golf Course Maintenance Facility	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Depot	\$ -	\$ -	\$ 19,000	\$ -	\$ 23,000	\$ 16,000	\$ 58,000
The Hub at Berens Park (building, sprayground, batting cages, mini golf course) ¹	\$ 434,000	\$ 3,000	\$ 54,000	\$ -	\$ -	\$ 80,000	\$ 571,000
Wagner Community Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wilder Mansion	\$ 33,500	\$ -	\$ 281,000	\$ 38,000	\$ -	\$ 346,000	\$ 698,500
Wilder Park Recreation Building	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub Total - Asset Management	\$ 1,147,200	\$ 709,000	\$ 729,000	\$ 1,042,000	\$ 793,000	\$ 1,714,000	\$ 6,134,200

¹Excludes Equipment, Technology, and Vehicle Capital Projects.

Future New Construction/Major Redevelopment	2026	2027	2028	2029	2030	2031-2035	TOTAL
Wagner Community Center Planning and Construction (Elevate Elmhurst Parks)	\$ 46,557,750	\$ 22,629,870	\$ -	\$ -	\$ -	\$ -	\$ 69,187,620
Sub Total - Facilities Future New Construction/Major Redevelopment Referendum Projects	\$ 46,557,750	\$ 22,629,870	\$ -	\$ -	\$ -	\$ -	\$ 69,187,620

225 S. Prospect Avenue Building Planning and Improvements (Elevate Elmhurst Parks)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Courts Plus Fitness Center Racquetball Court Conversion	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,110,000	\$ 1,110,000
Crestview Park Recreation Building Abatement and Demolition (Elevate Elmhurst Parks)	\$ -	\$ -	\$ 213,000	\$ -	\$ -	\$ -	\$ 213,000
Eldridge Park Recreation Building Design and Replacement (Elevate Elmhurst Parks)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,153,000	\$ 5,153,000
Horticultural Complex Planning and Improvements (Elevate Elmhurst Parks)*	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
North Side Maintenance Satellite Facility Design and Construction (Elevate Elmhurst Parks)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,141,000	\$ 11,141,000
Smalley Pool Bathhouse and Diving Well Redevelopment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,812,000	\$ 4,812,000
Sugar Creek Golf Course Maintenance Facility Design and Replacement (Elevate Elmhurst Park)	\$ -	\$ 152,000	\$ 1,767,000	\$ -	\$ -	\$ -	\$ 1,919,000
Wilder Park Recreation Building Abatement and Demolition (Elevate Elmhurst Parks)	\$ -	\$ -	\$ 63,000	\$ -	\$ -	\$ -	\$ 63,000
Sub Total - Facilities Future New Construction/Major Redevelopment Non-Referendum Projects	\$ -	\$ 152,000	\$ 2,043,000	\$ -	\$ -	\$ 22,216,000	\$ 24,411,000

*planning in progress and cost estimates are expected in 2026

Grand Total	\$ 47,704,950	\$ 23,490,870	\$ 2,772,000	\$ 1,042,000	\$ 793,000	\$ 23,930,000	\$ 99,732,820
-------------	---------------	---------------	--------------	--------------	------------	---------------	---------------

THIS PAGE INTENTIONALLY LEFT BLANK

Elevate Elmhurst Parks and ADA Transition Plans

Elevate Elmhurst Parks (EEP) Plan: In February 2024, the Park 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, and prioritize these projects based on immediacy, feasibility, need, and available funding and resources. Annually, staff will continue to update the Long-range Capital Improvement Plan 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 Capital Improvement Plan, 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 Park Board, which weighs economic feasibility and project timing when considering the implementation of recommended park and facility solutions. The Park 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 Park Board approved the new ADA Transition Plan on October 14, 2024. Since the last plan was approved in 2011 to 2024, staff addressed various barriers through both minor modifications and major construction projects for a total expenditure of \$5.1 million. In the Long-range Capital Improvement Plan, 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 Capital Improvement Plan 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.

THIS PAGE INTENTIONALLY LEFT BLANK

2026 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 issue, \$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. In February 2025, the District issued \$85,735,000 in bonds to fund 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 Berens Park field to artificial turf, due to the passing of a referendum in November 2024. Estimates of the principal and interest due are included in the schedule of outstanding debt for the proposed budget.

The District's current and proposed debt portfolio for 2026 is illustrated in the chart below:

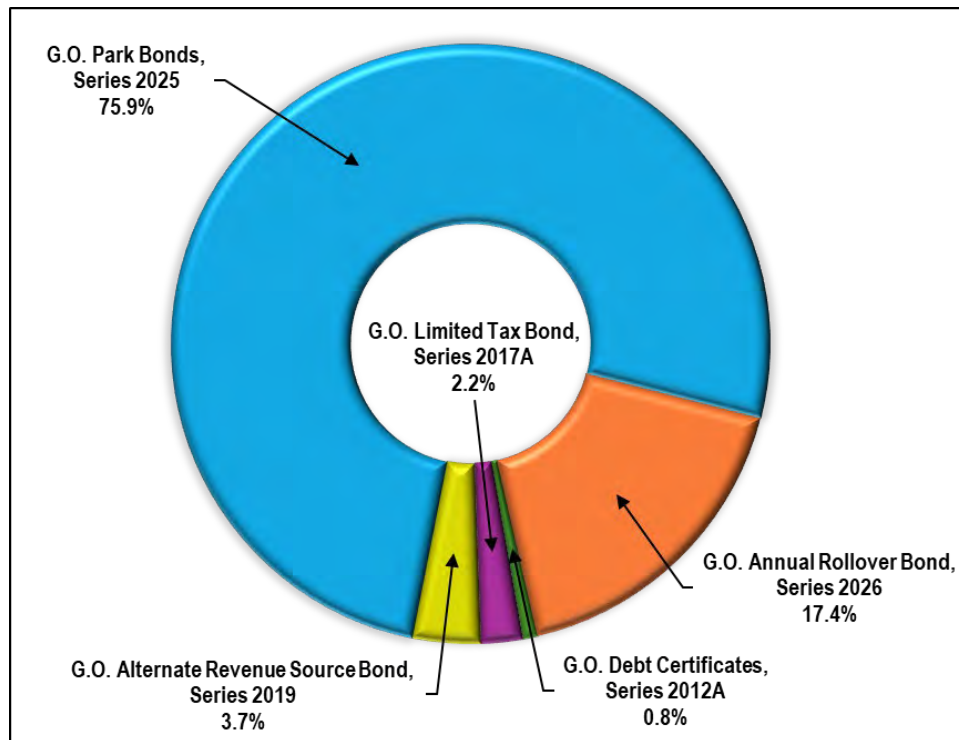
Outstanding Debt					
Bond Issue	Funding Source	Total Principal and Interest Outstanding as of 12/31/2025	2026 Principal Payment	2026 Interest Payment	2026 Total Debt Payment
General Obligation Debt Certificates, Series 2012A					
Purchase of 375 W 1st Street, Administrative Office	Annual Rollover Bond	385,000 35,420 <u>420,420</u>	55,000	8,470	63,470
General Obligation Limited Tax Bond, Series 2017A					
Land Acquisition financing for 135 Palmer Drive, 447 Armitage Avenue and 207 Hampshire Avenue.	Debt Service Tax Levy	2,170,000 786,925 <u>2,956,925</u>	90,000	81,831	171,831
General Obligation Alternate Revenue Source Bond, Series 2019					
Centennial Park property at 155 E St Charles Road	Annual Rollover Bond	281,200 283,250 <u>564,450</u>	130,000	152,800	282,800
General Obligation Park Bonds, Series 2025					
Wagner Community Center & Artificial Turf Field at Berens Park, Wilder Park Bandshell & Restrooms, Crestview Restrooms, Eldridge Restrooms, and Prairie Path Restrooms	Referendum Tax Levy	83,265,000 56,988,638 <u>140,253,638</u>	1,880,000	3,963,513	5,843,513
Proposed Debt for 2026					
General Obligation Annual Rollover Bond, Series 2026					
G.O. Debt Certificates, Series 2012A; G.O. Alternate Revenue Source Bond, Series 2019; and to fund capital improvements	Debt Service Tax Levy	1,328,927 9,817 <u>1,338,744</u>	1,328,927	9,817	1,338,744 ^[1]

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

2026 Proposed Debt Service Revenue

The 2026 bond payments of \$7,700,358 detailed in the chart on the previous page (in the last column titled “2026 Total Debt 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 \$7,410,778 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 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 Berens Park field to artificial turf, and the 2026 G.O. Annual Rollover Bond;
- G.O. Annual Rollover Bond proceeds of \$1,338,744 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 (\$1,045,164 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.

2026 BUDGET: DEBT SERVICE OVERVIEW



Debt Limit

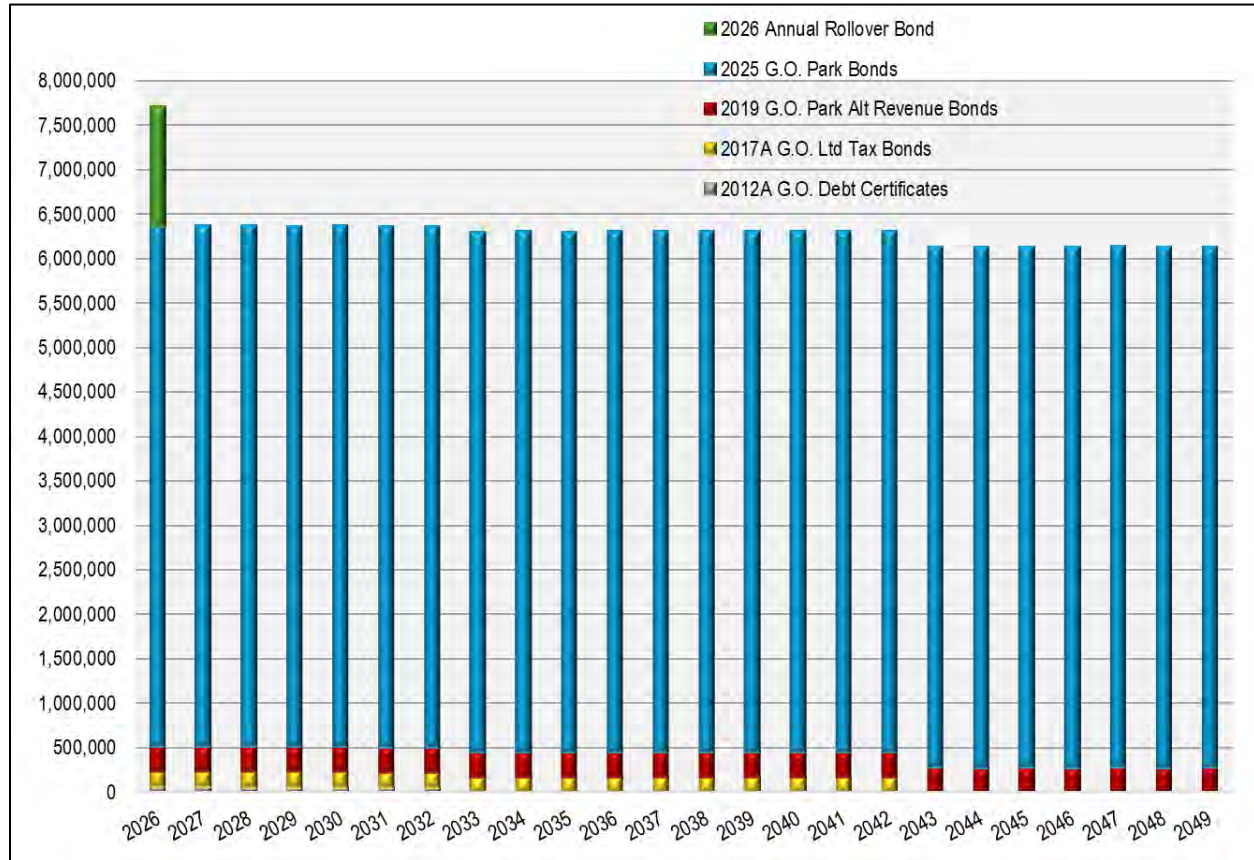
The legal debt limit as of December 31, 2025, for the District is 2.875% of the equalized assessed valuation (EAV) for total debt issued including referendum and non-referendum bonds. The District has approximately \$101.7 million in legal debt limit. The legal debt limit for non-referendum bonds is 0.575% of assessed valuation or \$20.3 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 86% of the total limit or \$87,158,744 (total remaining available margin is \$14,616,613) and for non-referendum General Obligation debt, the percentage of outstanding debt is 17% of the total limit or \$3,508,744 (total remaining available margin is \$16,846,327). 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, 2025)			
Tax Year 2024 EAV plus TIF EAV (collectable calendar year 2025)	3,540,012,410		
Non-Referendum General Obligation Debt Limit (0.575% of EAV)		20,355,071	
Statutory Debt Limit (2.875% of EAV)			101,775,357
Less: Bonded Debt			
Debt Certificates, Series 2012A (due 11/01/32)	385,000		385,000
General Obligation Limited Tax Park Bonds, Series 2017A (due 12/15/42)	2,170,000	2,170,000	2,170,000
General Obligation Park Bonds, Series 2025 (due 12/15/49)	83,265,000		83,265,000
Annual Rollover, Series 2026	1,338,744	1,338,744	1,338,744
Total Outstanding Debt:	87,158,744	3,508,744	87,158,744
Total Available Legal Debt Margins:		16,846,327	14,616,613
Percentage of Debt Limit Committed		17%	86%

2026 BUDGET: DEBT SERVICE OVERVIEW



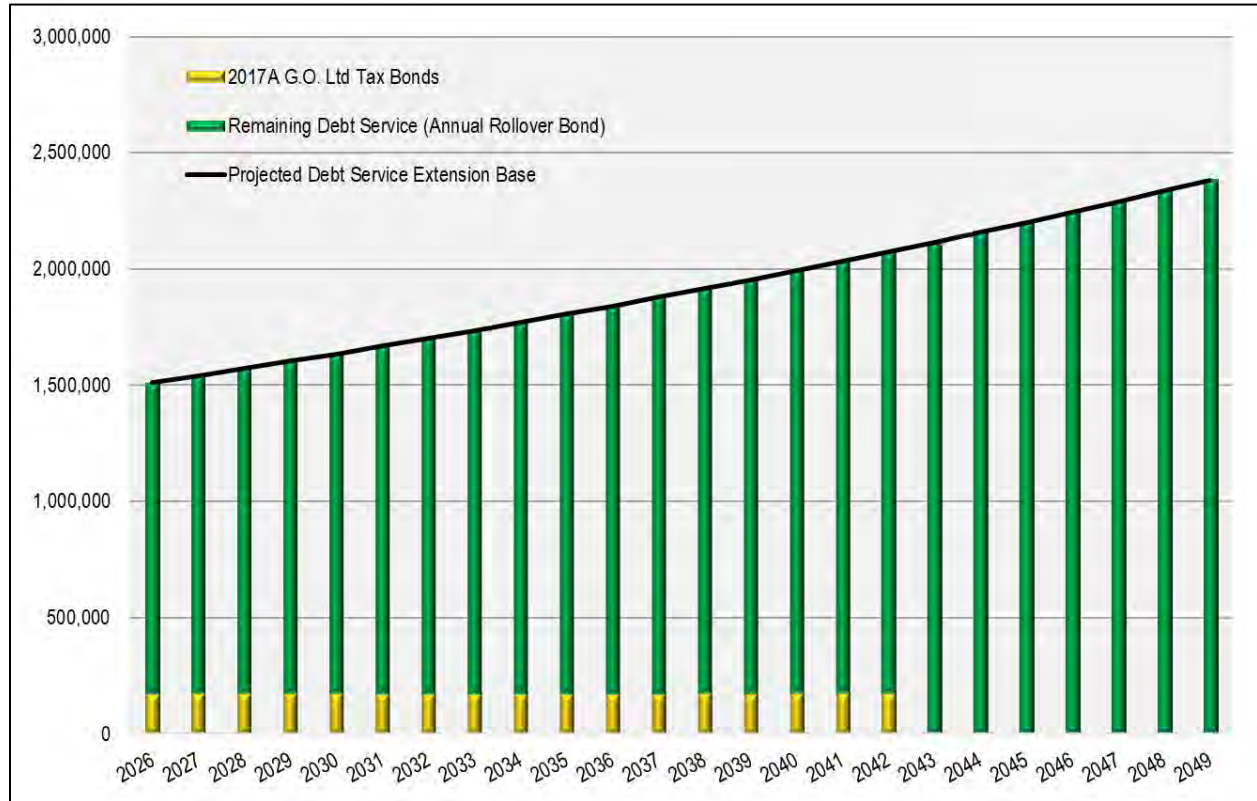
This chart illustrates all four of the District's long-term debt instruments as detailed in the chart on page 194, as well as the proposed 2026 annual rollover bond issuance. The various instruments will mature and be fully paid in the following years: 2026, 2032, 2042, and 2049.



2026 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.



2026 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 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	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	55,000	8,470	90,000	81,831	130,000	152,800	1,880,000	3,963,513	2,155,000	4,206,614
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	52,831	170,000	111,600	2,645,000	3,198,013	2,935,000	3,362,444
2034			125,000	48,031	175,000	106,500	2,780,000	3,065,763	3,080,000	3,220,294
2035			130,000	43,031	180,000	101,250	2,915,000	2,926,763	3,225,000	3,071,044
2036			135,000	37,831	185,000	95,850	3,065,000	2,781,013	3,385,000	2,914,694
2037			140,000	32,431	195,000	90,300	3,215,000	2,627,763	3,550,000	2,750,494
2038			150,000	26,831	200,000	84,450	3,375,000	2,467,013	3,725,000	2,578,294
2039			150,000	21,769	205,000	78,450	3,545,000	2,298,263	3,900,000	2,398,481
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	1,804,550
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	385,000	35,420	2,170,000	786,925	4,750,000	2,036,550	83,265,000	56,988,638	90,570,000	59,847,533

2026 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
2026	63,470	171,831	282,800	5,843,513	6,361,614
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	385,000	2,170,000	4,750,000	83,265,000	90,570,000
Interest	35,420	786,925	2,036,550	56,988,638	59,847,533
Total	420,420	2,956,925	6,786,550	140,253,638	150,417,533

THIS PAGE INTENTIONALLY LEFT BLANK

2026 BUDGET: GLOSSARY



The Annual Budget contains terminology unique to public finance and budgeting. This glossary was prepared to assist the reader with understanding some of the terms.

Accrual Basis: 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 include full- and part-time staff.

Function: A major administrative division of the District that indicates overall management responsibility for an operation.

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts. Commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, internal service funds, and fiduciary funds.

Fund Accounting: A governmental accounting system that is organized and operates on a fund basis. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

Fund Balance: The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reserved portions of fund balance are deducted to result in an "unreserved fund balance."

Gateway Special Recreation Association: An organization consisting of members whose function is to provide recreation services for persons with disabilities. The Park District is a contributing member to Gateway.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass

the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP for state and local governments is the Governmental Accounting Standards Board (GASB).

General Fund: The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Park Services and Administrative Services.

General Obligation Bonds: Municipal Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes. The bonds are backed by the full faith and credit of the issuing entity.

Goals 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 the assets and the liabilities of governmental fund types is referred to as fund balance. The measurement focus in these fund types is on the determination of financial position and changes in financial position (sources, uses, and balances of financial resources), rather than on net income determination. The statement of revenues, expenditures and changes in fund balance is the primary governmental fund type operating statement. It may be supported or supplemented by more detailed schedules of revenues, expenditures, transfers, and other changes in fund balance. Under current GAAP, there are four governmental fund types: general, special revenue, debt service, and capital projects.

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

Illinois Association of Park Districts (IAPD): A nonprofit service, research, and education organization representing park districts, forest preserves, conservation, and recreation agencies. The District is a member of IAPD.

Illinois Parks and Recreation Association (IPRA): A non-for-profit organization and public interest group whose goal is to provide training, networking, and outreach for Illinois park and recreation professionals. Several staff are active IPRA members.

IMRF Fund: 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: A security or other asset acquired primarily for the purpose of obtaining income or profit.

Levy: (verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (noun) The total amount of taxes, special assessments or service charges imposed by the District.

Liabilities: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Liability Insurance Fund: Is used to account for the revenues and expenditures associated with the Park District's insurance and risk management activities. The revenues are received from a specific property tax levy.

Limiting Rate: The maximum extended tax rate that the aggregate tax extension may increase (5% or the increase in the Consumer Price Index (CPI), whichever is lower). The aggregate tax extension is the total of the tax levies excluding Special Recreation Association and Bond and Interest. The formula for deriving the limiting rate is prior year levy multiplied by the CPI or 5%, whichever is lower, divided by the prior year levy (with any % increase) less a credit for estimated new construction. See Property Tax Extension Limitation Law.

Long-Term Debt: Debt with a maturity of more than one year from the original date of issuance.

Maintenance: All materials or contract expenditures covering repair and upkeep of buildings, machinery and equipment, systems, and land improvements.

Mission: Departmental mission describes the purpose of a department and how it supports the overall mission of the organization. The District's mission describes the core purpose of the organization and why it exists.

Modified Accrual Basis: Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the basis amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Multiplier: See equalization factor.

Museum Fund: This fund accounts for revenues and expenditures related to the operation of the Wilder 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.